

New Mexico Department of Finance and Administration
Local Government Division
Budget Request Recapitulation

Fiscal Year 2010-2011

COUNTY: SANTA FE COUNTY - AMENDED FINAL BUDGET

ROUNDED TO NEAREST DOLLAR

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH BALANCE @ JULY 1	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
GENERAL FUND - Operating (GF)	101	\$37,949,949	\$0	\$3,878,888	(31,371,737)	36,988,798	\$3,466,303	9,247,200	\$24,219,104
CORRECTION	201	\$191,798	\$0	275,000	(275,000)	0	\$191,798		\$191,798
ENVIRONMENTAL GRANT	202	\$544,687	\$0	786,600	(1,091,931)	0	\$239,456		\$239,456
COUNTY PROPERTY VALUATION	203	\$1,083,527	\$0	1,066,972	0	1,142,772	\$1,007,727		\$1,007,727
COUNTY ROAD	204	\$1,559,674	\$0	662,000	600,000	2,638,938	\$222,738	219,912	\$2,825
EMS	206	\$71,690	\$0	121,203	0	121,203	\$71,690		\$71,690
ENHANCED 911	207	\$0	\$0	0	0	0	\$0		\$0
FARM & RANGE IMPROVEMENT	208	\$7,916	\$0	700	0	700	\$7,916		\$7,916
FIRE PROTECTION FUND	209	\$3,789,075	\$0	1,338,127	0	1,711,809	\$3,413,393		\$3,413,393
LEPP	211	\$2,761	\$0	43,877	0	43,877	\$2,761		\$2,761
LODGERS' TAX	214	\$1,430,672	\$0	355,400	0	355,400	\$1,430,672		\$1,430,672
RECREATION	217	\$10,916	\$0	0	0	0	\$10,916		\$10,916
INTERGOVERNMENTAL GRANTS	218	\$0	\$0	0	0	0	\$0		\$0
SENIOR CITIZEN	219	\$0	\$0	0	0	0	\$0		\$0
COUNTY INDIGENT FUND	220	\$1,776,257	\$0	4,275,000	(2,500,000)	3,350,000	\$201,257		\$201,257
COUNTY HOSPITAL FUND	221	\$0	\$0	0	0	0	\$0		\$0
COUNTY FIRE PROTECTION	222	\$3,816,101	\$0	0	0	3,454,641	\$361,460		\$361,460
DWI PROGRAM	223	\$166,330	\$0	1,504,137	(272,300)	1,248,897	\$149,270		\$149,270
CLERK RECORDING AND FILING	225	\$381,913	\$0	125,000	0	213,600	\$293,313		\$293,313
JAIL - DETENTION FUND	226	\$950,438	\$0	4,275,000	(4,275,000)	0	\$656,438		\$656,438
OTHER	289	\$51,237,447	\$0	30,310,132	20,390,569	67,384,668	\$34,200		\$34,200
CAPITAL PROJECT FUNDS	300	\$41,004	\$0	4,096,750	0	41,547,585	\$3,583,812		\$3,583,812
G. O. BONDS	401	\$22,149,037	\$0	11,595,789	0	11,595,789	\$22,149,037		\$22,149,037
REVENUE BONDS	402	\$458,951	\$0	0	7,128,206	7,128,206	\$458,951		\$458,951
DEBT SERVICE OTHER	403	\$127,215	\$0	0	0	0	\$127,215		\$127,215
ENTERPRISE FUNDS	500								
Water Fund		\$5,928,742	\$0	1,487,483	1,315,000	2,602,483	\$5,928,742		\$5,928,742
Solid Waste		\$0	\$0	0	0	0	\$0		\$0
Waste Water		\$0	\$0	138,910	305,231	444,141	\$0		\$0
Airport		\$0	\$0	0	0	0	\$0		\$0
Ambulance		\$0	\$0	0	0	0	\$0		\$0
Cemetery		\$0	\$0	0	0	0	\$0		\$0
Housing		\$0	\$0	835,000	0	851,647	\$2,547		\$902,547
Parking		\$0	\$0	0	0	0	\$0		\$0
THORITY FUND		\$197,278	\$0	48,861	48,862	93	\$197,278		\$197,278
INTERNAL SERVICE FUNDS									
TR. T. ND A. ENC. UNDS	7	\$3,328,903	\$0	4,702,500	0	4,702,500	\$3,328,903		\$3,328,903
GRAND TOTAL - ALL FUNDS		\$76,111	\$0	\$121,917,330	\$0	\$112,956,871	\$9,467,111		\$103,489,760

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USER NOTES:

The Water and Wastewater Enterprise Funds are combined into one fund with two cost centers, therefore the cash above appears only in the Water Fund. Beginning cash balances are based June 30, 2010 balances adjusted for deferred revenues, encumbrances, A/R, and A/P, various adjusting entries including accruals and audit entries have not yet been posted. A reconciliation between these figures and the final June 30, 2010 cash balance will be submitted when all entries have been posted.

APPROVED
LOCAL GOVERNMENT DIVISION

DATE 8/31/10
BY [Signature]
NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION

SANTA FE COUNTY
FISCAL YEAR 2011 BUDGET



SANTA FE COUNTY - FY 2011 RECAP - DETERMINATION OF JULY 1, 2010 CASH BASIS

Revised 8/25/10

SFC	DFA	FUND	POOLED CASH	NON-POOLED CASH	TOTAL CASH	DEDICATED CASH	LESS ENCUMB.	PLUS A/R	LESS A/P	PLUS FUND ADJUSTMTS	BUDGET 7/1/2010 CASH BASIS
101	101	GENERAL FUND	43,930,356	0	43,930,356	(428,688)	(2,850,794)	473,235	(893,998)	(2,280,163)	37,949,948
201	201	CORRECTIONS FUND	191,798	0	191,798						191,798
202	700	REGIONAL TRANSIT GRT	0	0	0						0
203	203	VALUATION FUND	1,135,886	0	1,135,886		(13,880)	298	(38,777)		1,083,527
204	204	ROAD FUND	1,798,646	0	1,798,646	(685)	(117,854)	765	(81,197)		1,599,674
206	206	EMS DISTRICT FUND	116,285	0	116,285		(31,403)	520	(13,711)		71,690
208	208	FARM & RANGE FUND	7,916	0	7,916						7,916
209	209	FIRE DISTRICT FUND	4,134,115	0	4,134,115		(277,349)	163	(67,855)		3,789,075
211	211	LEPF	68,502	0	68,502		(53,729)	368	(12,380)		2,762
212	202	ENVIRONMENTAL GRT	544,687	0	544,687						544,687
213	299	CAPITAL OUTLAY GRT	26,258,311	0	26,258,311		(2,432,549)		(52,550)		23,773,212
214	214	LODGERS TAX - FAC	661,325	0	661,325		(9,906)		(13,140)		638,279
215	214	LODGERS TAX - ADV	856,682	0	856,682		(36,604)		(27,684)		792,393
218	299	FIRE IMPACT FEES	3,320,009	0	3,320,009		(276,197)				3,043,812
217	217	RECREATION FUND	10,917	0	10,917						10,917
218	225	CLERK FILING FEES FUND	401,736	0	401,736		(18,257)		(1,567)		381,912
219	226	CORRECTIONS GRT FUND	656,437	0	656,437						656,437
220	220	INDIGENT HOSPITAL FUND	1,962,819	0	1,962,819		(186,767)	493	(288)		1,776,257
222	222	FIRE TAX 1/4 CENT FUND	3,932,210	0	3,932,210		(94,339)	527	(22,298)		3,816,101
223	299	INDIGENT SERVICES FUND	2,127,475	0	2,127,475		(411,724)		(7,191)		1,708,560
224	299	ECONOMIC DEV FUND	399,081	0	399,081		(145,283)		(4,260)		249,538
225	299	FEDERAL FOREFEITURE FUND	84,875	0	84,875						84,875
228	299	LINKAGES FUND	126,179	0	126,179						126,179
227	299	HOUSING SECTION 8 V	1,005,928	123,729	1,129,658	(35,982)	(3,768)	27,301	(7,053)		1,110,155
229	299	HOME SALES FUND	4,861,697	0	4,861,697	(131,647)					4,730,050
231	299	DEVELOPER FEES FUND	281,492	1,597,982	1,879,474	(14,297,304)	(39)	14,337,304	(6,250)		1,913,185
232	299	EMS HEALTH SERVICES FUND	2,703,659	0	2,703,659	(25,053)	(723,988)	25,178	(26,361)		1,953,435
233	299	MOUNTAIN, WILDLIFE & TRAILS	378,049	0	378,049				(5,265)		372,784
234	299	EMS HEALTH HOSPITAL FUND	587,920	0	587,920		(186,767)				401,153
237	299	VASH VOUCHERS	143,939	0	143,939						143,939
241	223	ALCOHOL PROGRAMS	256,884	0	256,884		(29,217)	653	(61,990)		166,330
242	299	DETOX PROGRAMS	282,289	0	282,289	(101,334)	(6,269)	101,503	(5,087)		271,102
244	299	FIRE OPERATIONS FUND	5,352,176	0	5,352,176	(5,479)	(600,409)	6,836	(285,538)		4,467,586
245	299	EMERGENCY COMM OPERATIONS	1,626,086	0	1,626,086	(187,722)	(39,664)	187,701	(84,382)		1,502,019
246	299	LAW ENFORCEMENT OPS FUND	202,582	0	202,582	(46,373)	(138,833)	46,373	(253,907)	174,972	(15,186)
247	299	CORRECTIONS OPERATIONS FND	3,698,157	6,505,837	10,203,994	(3,421,697)	(1,043,854)	3,175,787	1,481,963		10,396,194
250	299	CDBG FUND	295	0	295	(4,471)		9,016			4,840
301	300	HOUSING CAPITAL PROJ	(94,722)	0	(94,722)		(348,096)	216	(2,240)	444,841	(0)
311	300	ROAD PROJECT FUND	628,951	99,084	728,035	(382,032)	(2,579)	430,093			773,517
318	300	SPECIAL APPROPRIATIONS	(926,174)	0	(926,174)	(102,346)	(664,635)	102,346	(58,335)	1,649,144	0
330	300	GOB SERIES 2005 PROCEEDS	355,478	722,953	1,078,431				(22,354)		1,056,077
331	300	GOB SERIES 2007 PROCEEDS	(536,848)	13,185,471	12,648,623				(10,250,708)	(49,372)	2,348,542
332	300	GOB SERIES 2007B PROCEEDS	(68,291)	385,651	317,360				(5,242)		312,117
333	300	2008 GRT BOND - JUDICIAL	(694,223)	30,752,918	30,058,696				(25,910,193)		4,148,503
334	300	GOB SERIES 2008 PROCEEDS	(74,066)	75,669	1,603				(12,810)	11,206	(0)
335	300	GOB SERIES 2009 PROCEEDS	(667,438)	12,161,071	11,493,634				(5,411,467)		6,082,167
336	300	CO GRT 2009 SERIES PROCEEDS	(39,351)	1,691,590	1,652,240				(22,911)		1,629,329
337	300	CO GRT 2010A SERIES PROCEEDS	(5,115,329)	11,604,087	6,488,759				(40,031)		6,448,728
338	300	CO GRT 2010B SERIES PROCEEDS	0	10,414,085	10,414,085						10,414,085
340	300	NMFA EQ LOAN PROCEEDS	62,436	0	62,436						62,436
350	300	GOB SERIES 1997 PROCEEDS	0	0	0						0
363	300	GOB SERIES 2001 PROCEEDS	(508,676)	655,033	146,357				(28,312)		118,045
370	300	SHERIFF FACILITY FUND	0	556,441	556,441						556,441
380	300	FIRE TAX BOND PROCEEDS	0	86,822	86,822						86,822
385	300	OPEN SPACE BOND PROCEEDS	0	1,997,840	1,997,840						1,997,840
401	401	GOB DEBT SERVICE FUND	12,044,202	10,107,771	22,151,973				(2,935)		22,149,038
403	403	NMFA EQ LOAN DEBT SERVICE	127,215	0	127,215						127,215
405	402	JAIL REVENUE BOND DEBT SVC	2,835	0	2,835						2,835
406	402	GRT REVENUE BOND	30,211	425,905	456,116						456,116
501	501	RPA FUND	198,279	0	198,279				(879)	341	197,278
505	505	WATER ENTERPRISE FUND	6,151,793	0	6,151,793				(73,527)	151	5,828,742
517	517	HOUSING ENTERPRISE FUND	1,130,269	46,731	1,177,000	(219,081)	(33,049)	123,256	(128,930)		919,195
		BUDGET TOTAL	126,113,950	103,196,672	229,310,623	(19,389,894)	(52,543,425)	19,047,489	(892,590)	0	175,532,203
200	200	TREASURER'S AGENCY FUND	3,328,903	0	3,328,903						3,328,903
		BANK TOTAL	129,442,854	103,196,672	232,639,526	(19,389,894)	(52,543,425)	19,047,489	(892,590)	0	178,861,106

* Most Fund Adjustments are for grant reimbursements to be realized during the fiscal year, but which are not yet reflected in the accounting system.

For the purposes of cash determination, all Fund Adjustments which bring fund balances to zero are assumed to be supported by General Fund cash.

299	TOTAL DFA FUND 299	53,440,199	8,227,548	61,667,747	(18,257,062)	(6,009,344)	17,917,000	744,119	174,972	56,237,432
300	TOTAL DFA FUND 300	(7,678,253)	84,388,717	76,710,465	(484,378)	(42,706,527)	532,654	(122,756)	2,105,191	36,034,648



DETERMINATION OF CASH BALANCES

Beginning of the Fiscal Year fund balances incorporate actual cash less the obligations against that cash. A beginning fund balance as of 7/1/2010 in this recap is the cash balance of the fund, plus receivables, less payables and encumbrances. An encumbrance is a legal obligation made on a fund at the time a purchase order is placed.

As seen in the recap, a fiscal year-end fund balance as of 6/30/2011 equals the beginning balance plus budgeted revenues and cash transfers into the fund, less budgeted expenses and cash transfers to other funds. The fiscal year-end fund balance of all funds as of 6/30/2011 is \$103.5M versus the beginning-of-fiscal year balance of \$178.9M. This is due mainly to the budgeted expenditure of proceeds for multiple bond issues as well as the use of cash reserves to balance budgets in various funds. The General Fund continues to be in a strong cash position going into Fiscal Year 2011 which contributes to its favorable bond rating (Aa2 as of the last bond issue) and allows for a buffer of budgetary security during these recessionary times.

Details of the Sources and Uses for each fund in the budget can be found in Section IV – Fund Level Summaries.