



# Santa Fe County

## Fiscal Year 2014 Budget

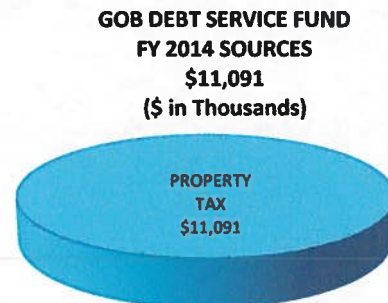
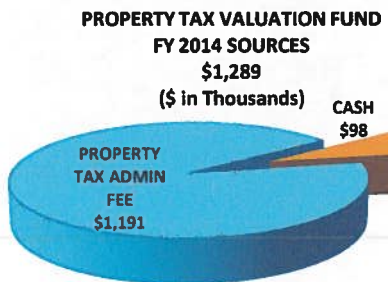
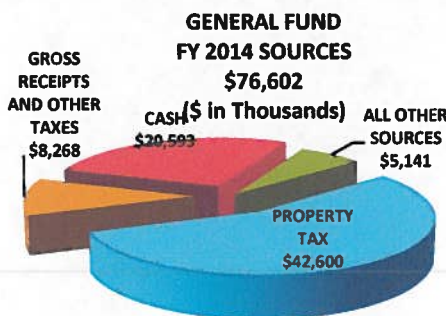
### FUND LEVEL SUMMARIES

#### REVENUE

#### PROPERTY TAXES

In FY 2013 property taxes accounted for 37.2% of Santa Fe County's total revenue (excluding transfers), and 74.7% of the general fund revenue (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 have had an impact on the percentage collection rate, however the collection rates have been climbing since FY 2011. Since FY 2004, a growth rate assumption has been utilized in conjunction with the yield control calculation to derive the budget figure. For fiscal year 2014 the yield control formula estimated property tax revenue at \$43,213,101 however Santa Fe County continues to budget property taxes conservatively.

PROPERTY TAX COLLECTION - GENERAL FUND 101						
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
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Current Year Budget	33,700,151	35,880,000	38,015,1921	39,000,000	40,000,000	40,000,000
Prior Year Budget	2,250,000	1,900,000	,900,000	2,516,000	3,100,000	2,600,000
Current Year Actual	36,331,155	39,771,255	41,544,925	42,595,720	43,362,881	
Prior Year Actual	1,903,599	2,545,380	3,175,503	3,500,901	3,316,965	-
Current Year Variance	2,631,004	3,891,255	3,529,733	3,595,720	3,362,881	
Prior Year Variance	(347,401)	645,380	1,275,503	984,901	216,965	-
% Increase - Curr. Yr.	10.6%	9.5%	4.5%	2.5%	1.8%	(1.2%) bud
% of Billed Tax Year Tax Collected by Fiscal Year End (6/30)	93.15%	92.95%	94.46%	94.48%	95.06%	-





# Santa Fe County

## Fiscal Year 2014 Budget

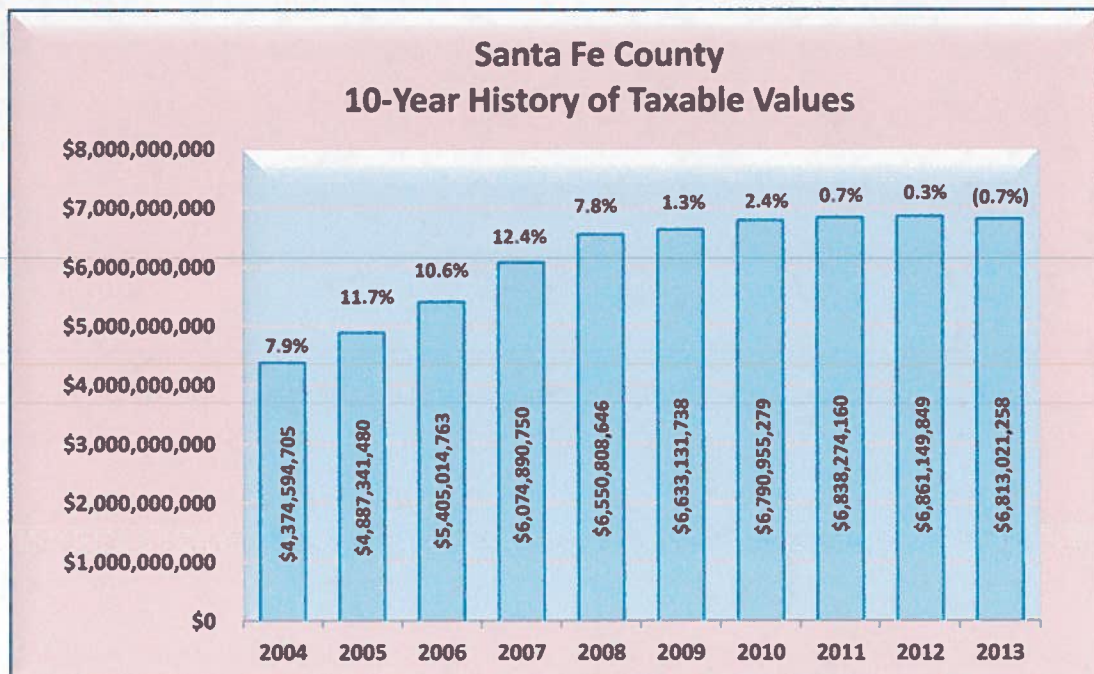
### FUND LEVEL SUMMARIES

#### REVENUE

#### PROPERTY TAXES (cont'd)

Assessed valuation growth was strong, reflecting new construction in the County in a good economy from 2004 through 2007. The 2009 and 2012 figures show a significant downturn in the rate of growth indicating the effect of the housing recession. From 2010 to 2012 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 has begun a Countywide reappraisal which will be completed during fiscal year 2013 and will impact the TY 2014 (November 1, 2014 through October 31, 2015) property tax rates. This reappraisal is intended to ensure that all properties have been captured on the tax rolls as well as 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.

Property tax collections continued to be strong in FY 2013 edging up to 95.06%. The continuation of property tax initiatives undertaken by the County Treasurer in fiscal year 2010 and continuing through fiscal year 2013 add to the strong collections. Implementation of an optional installment plan for property owners whose property taxes are not escrowed, and concerted efforts to collect delinquent taxes has kept collection rates high.





# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### PROPERTY TAXES (cont'd)

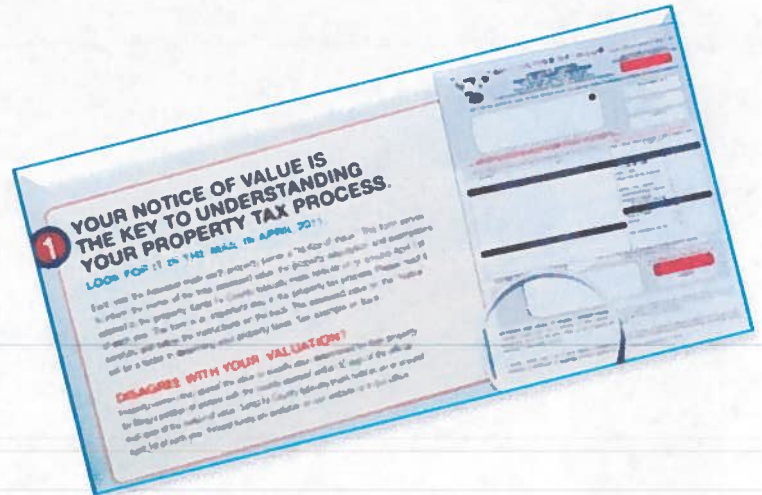
PROPERTY TAX COLLECTION - GENERAL OBLIGATION BONDS FUND 401						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	11,616,578	11,692,076	11,594,692	12,384,639	12,654,038	11,090,844
Actual	12,177,163	12,501,355	12,708,587	12,735,865	11,334,191	-
Variance	560,585	809,279	1,113,895	351,226	(1,319,847)	-

The large changes between property tax collections for general obligation bonds are attributable to changes in the debt service for those bonds. If the estimated cash balance at the beginning of the fiscal year is adequate to support a significant portion of the general obligation debt service, the property tax mill levy will be reduced so that large cash reserves do not accumulate in the general obligation debt service fund. Santa Fe County structures its debt service payments to minimize fluctuations in the mill levy for debt.

#### PROPERTY TAX VALUATION (ADMINISTRATION) FEE

A 1% administrative fee is charged on all revenue collected from property taxes (except those collected for education taxing authorities) and is placed in a special revenue fund restricted by statute for the purpose of funding the Assessor's reappraisal activities.

Cash from positive Property Valuation Fund revenue variances funded the implementation of the computer aided mass appraisal system (CAMA) in fiscal year 2008 and fiscal year 2009 and helped to fund a Countywide reappraisal effort in fiscal year 2012 and fiscal year 2013. Both the implementation of the CAMA system and the Countywide reappraisal are key to ensuring that the property tax rolls are accurate and contain up-to-date valuation information.



PROPERTY TAX VALUATION FEE - VALUATION FUND 203						
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
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	950,000	1,000,000	1,066,972	1,148,145	1,190,629	1,190,629
Actual	1,107,155	1,179,688	1,266,564	1,293,087	1,268,938	-
Variance	157,155	179,688	199,592	144,942	78,309	-



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### 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 as do municipalities and tribal governments which 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.

Most gross receipts taxes in Santa Fe County are restricted in use. Of the approximately \$42.4 million included in the budget for gross receipts tax revenue just \$6.5 million (15.8%) can be used for general government purposes. The rest are restricted to specific uses such as indigent health care, emergency medical services, emergency communications services, correctional uses, capital outlay projects, regional transit systems, solid waste and wastewater. The restricted gross receipts taxes are recorded in individual special revenue funds with the exception of the Capital Outlay GRT which, beginning in FY 2014, is recorded in a capital improvement fund. Prior to FY 2014 it too, was recorded in a special revenue fund, however due to its restriction to use for capital projects, it was determined that it would be better classified as a capital improvement fund.



Effective January 1, 2005, the State of New Mexico repealed 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 on taxes that were in place at the time the State repealed the tax on food and medical services. Most of the County's gross receipts tax increments receive "hold harmless" funding however several do not. Since the beginning of the "great recession" the State of New Mexico has been seeking ways to

reduce its budget. The "hold harmless" payments became a target for revenue reduction measures. During FY 2013 State legislative session, in an "11<sup>th</sup> hour" maneuver, State legislators passed a bill which, in part, phases out "hold harmless" payments over a 15-year period at a rate of 6%-7% per year beginning in FY 2016. At the same time, additional taxing authority was given to local governments which would allow them to impose additional gross receipts tax increments to make up the amount lost to hold harmless. The new County Hold Harmless Gross Receipts Tax statute authorizes counties to impose up to three additional 1/8<sup>th</sup> percent tax increments. Santa Fe County would need to impose one 1/8<sup>th</sup> increment to offset 100% of the "hold harmless" payments.



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

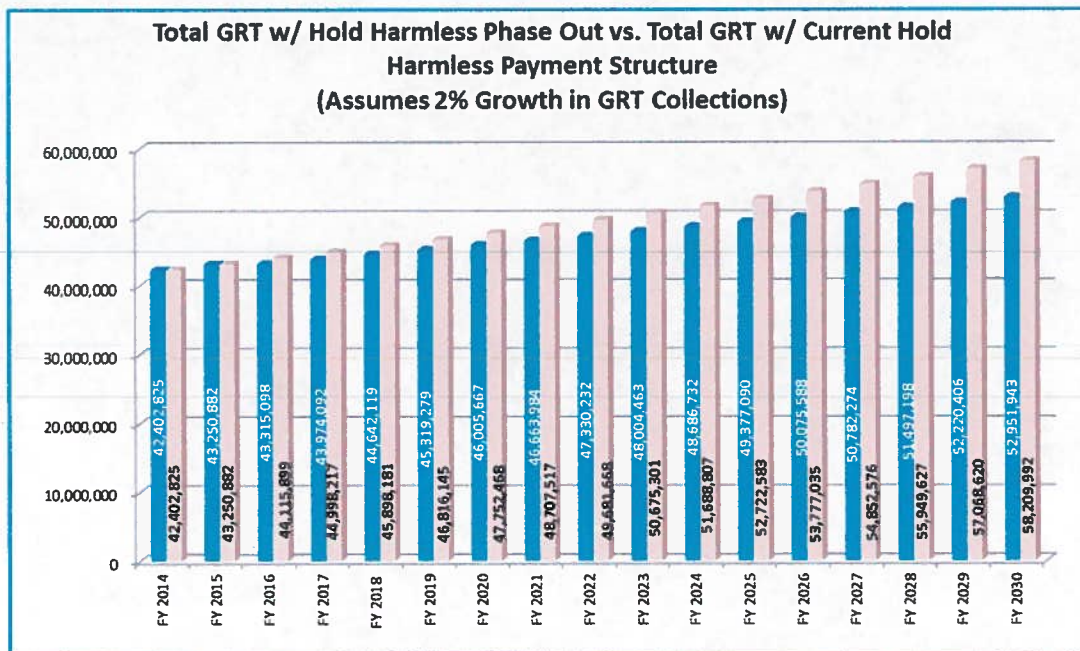
#### REVENUE

#### GROSS RECEIPTS TAXES (cont'd)

Santa Fe County receives approximately \$4.0 million per year in “hold harmless” payments and has begun planning for this forced reduction in revenue and is not considering imposing the new gross receipts tax at this time.

Using some very conservative growth estimates for gross receipts tax collections (2%) Santa Fe County is estimating that over the course of the 15-year “hold harmless” phase out it will lose a total of approximately \$42.1 million. With “hold harmless” the County estimates that at 2% per year the total growth from FY 2014 to FY 2030 would be 37.3% while just a 24.9% total growth will result with “hold harmless” being phased out.

Because gross receipts taxes comprise a substantial portion of funding for the Public Safety Department as well as health programs, Santa Fe County has begun to prepare for this loss of revenue by limiting growth of recurring expenses in those areas, seeking multi-year grant opportunities to fund certain services and streamlining processes within each division. Still it may be necessary to consider using the general fund to support critical public safety and health services.





# Santa Fe County

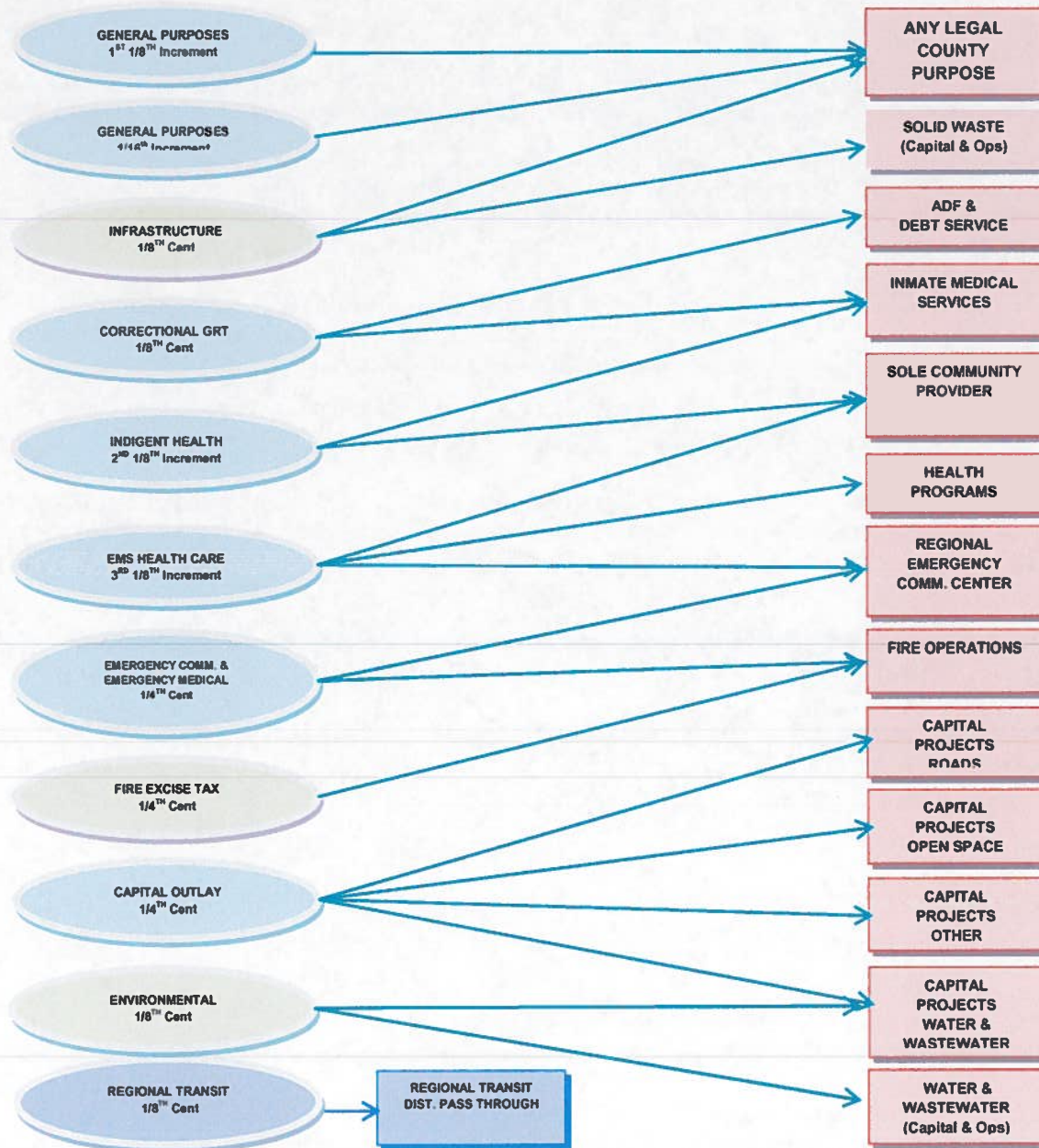
## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### GROSS RECEIPTS TAXES (cont'd)

The below graphic shows each gross receipts tax Santa Fe County has imposed and its allowable use(s). Blue objects indicate that the tax is collected countywide while green objects indicate that the tax is collected only in the unincorporated areas of the County. The lavender object indicates collection in the North Central Transit District only.





# Santa Fe County

## Fiscal Year 2014 Budget FUND LEVEL SUMMARIES

### REVENUE

### GROSS RECEIPTS TAXES (cont'd)

FUND / TAX	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 BUDGET
(101) GENERAL First 1/8 increment From entire county	4,884,469	4,512,497	4,383,915	4,522,525	4,530,980	4,317,750
(101) GENERAL 1/16 cent increment From entire county	2,442,209	2,256,248	2,191,958	2,261,262	2,265,490	2,158,875
(220) INDIGENT Second 1/8 From entire county	4,884,469	4,512,497	4,383,915	4,522,525	4,530,980	4,317,750
(234) EMS HEALTH FY 03-10 All of 3 <sup>rd</sup> 1/8 From entire county	4,884,469	4,512,497	4,383,915	4,522,555	4,530,980	4,317,750
(219) CORRECTIONS 1/8 increment From entire county	4,863,966	4,500,958	4,372,212	4,512,508	4,527,326	4,317,750
(213 moved to 313 in FY 2014) CAPITAL OUTLAY 1/4 increment From entire county	9,751,322	9,015,472	8,761,470	9,040,335	9,060,278	8,635,500
(244) EMERGENCY COMM. & EMS 1/4 increment From entire county	8,682,476	7,938,027	7,722,808	7,973,863	8,018,820	7,616,410
(101) INFRASTRUCTURE Two 1/16 increments = 1/8 From unincorporated county	914,738	822,185	677,567	650,572	630,288	610,520
(212) ENVIRONMENTAL 1/8 increment From unincorporated county	915,639	822,479	677,749	650,840	630,373	610,520
(222) FIRE EXCISE TAX (sunsetted 12/31/08, reenacted 7/1/13) 1/4 increment From unincorporated county	1,347,286	63,354	52,738	47,314	42,321	1,000,000
(202) REGIONAL TRANSIT GRT 1/8 increment From the Northern NM Transit District		3,204,905	3,834,023	3,971,276	3,993,667	4,500,000
<b>TOTAL GROSS RECEIPTS TAXES</b>	<b>43,571,043</b>	<b>42,161,119</b>	<b>41,442,270</b>	<b>42,675,575</b>	<b>42,761,503</b>	<b>42,402,825</b>
<b>GROSS RECEIPTS TAX GROWTH</b>	<b>(4.3%)</b>	<b>(3.2%)</b>	<b>(1.7%)</b>	<b>3.0%</b>	<b>0.2%</b>	<b>4.9% Budget</b>

### COUNTYWIDE IMPOSED GRTs

EMERGENCY  
COMM. &  
MEDICAL  
SERVICES 1/4



GENERAL FUND 1/8

INDIGENT FUND 1/8

EMS HEALTH  
FUND 1/8

CORRECTIONS 1/8

CAPITAL  
OUTLAY 1/4

GENERAL FUND 1/16



STATE SUPPORTED MEDICAID 1/16

GENERAL FUND  
INFRASTRUCTURE 1/8



ENVIRONMENTAL GRT  
(SOLID WASTE) 1/8

FIRE EXCISE  
TAX 1/4

### UNINCORPORATED COUNTY GRTs



# Santa Fe County

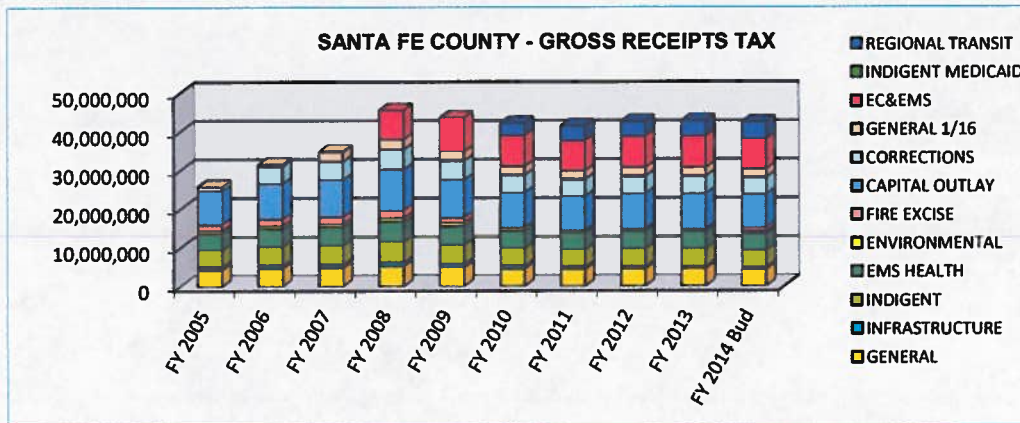
## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### GROSS RECEIPTS TAXES (cont'd)

In FY 2014 Santa Fe County increased the budget for countywide gross receipts taxes by a very conservative 1%. This increase represents the first time that gross receipt tax budgets have been increased since FY 2009. While gross receipts tax collections have not recovered to their pre-recession levels, they do appear to have stabilized over the past two fiscal years. A greater increase was not considered due to ongoing economic uncertainty.



#### Gross Receipts Taxes Levied in the Entire County

GROSS RECEIPTS TAX - GENERAL FUND - GENERAL 1/8 CENT INCREMENT						
General GRT (1 <sup>st</sup> 1/8)	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. <i>This increment receives hold harmless funding.</i>					101 & Xfer to 406
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	5,000,000	4,500,000	4,275,000	4,275,000	4,275,000	4,317,750
Actual	4,884,469	4,512,497	4,383,915	4,522,525	4,530,980	-
Variance	(115,531)	12,497	108,915	247,525	255,980	-
% Inc from prior yr	(7.0%)	(7.6%)	(2.8%)	3.2%	0.2%	1% bud

GROSS RECEIPTS TAX - GENERAL FUND - 1/16 CENT INCREMENT						
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 restriction 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 and improving other county facilities. <i>This increment receives hold harmless funding.</i>					101
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	2,500,000	2,250,000	2,137,500	2,137,500	2,137,500	2,158,875
Actual	2,442,209	2,256,248	2,191,958	2,261,262	2,265,490	-
Variance	(57,791)	56,248	54,458	123,762	127,990	--
% Inc from prior yr	(7.0%)	(7.6%)	(2.8%)	3.2%	0.2%	1% bud





## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### GROSS RECEIPTS TAXES (cont'd)

##### Gross Receipts Taxes Levied in the Entire County

<b>GROSS RECEIPTS TAX - EMS HEALTH CARE FUND (234) 1/8 CENT INCREMENT</b>						
EMS Health GRT (3 <sup>rd</sup> 1/8)	Emergency Medical and Health Services. <i>This increment receives hold harmless funding.</i>					234
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	5,000,000	4,500,000	4,275,000	4,275,000	4,275,000	4,317,750
Actual	4,884,469	4,512,497	4,383,915	4,522,525	4,530,980	-
Variance	(115,531)	12,497	108,915	247,525	255,980	-
% Inc from prior yr	(7.0%)	(7.6%)	(2.8%)	3.2%	0.2%	1% bud

<b>GROSS RECEIPTS TAX - INDIGENT FUND (220) 1/8 CENT INCREMENT</b>						
Indigent GRT (2 <sup>nd</sup> 1/8)	Indigent Care purposes. <i>This increment receives hold harmless funding.</i>					202
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	5,000,000	4,500,000	4,275,000	4,275,000	4,275,000	4,275,000
Actual	4,884,469	4,512,497	4,383,915	4,522,555	4,530,980	-
Variance	(115,531)	12,497	108,915	247,555	255,980	-
% Inc from prior yr	(7.0%)	(7.6%)	(2.8%)	3.2%	0.2%	1% bud

<b>GROSS RECEIPTS TAX - CORRECTIONS GRT FUND (219) - 1/8 CENT INCREMENT</b>						
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 implemented on January 1, 2005. <i>This increment receives hold harmless funding.</i>					219 xfer to 247
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	5,000,000	4,500,000	4,275,000	4,275,000	4,275,000	4,317,750
Actual	4,863,966	4,500,958	4,372,212	4,512,508	4,527,326	-
Variance	(136,034)	958	97,212	237,508	252,326	-
% Inc from prior yr	(12.2%)	(7.5%)	(2.9%)	3.2%	0.3%	1% bud

<b>GROSS RECEIPTS TAX - FIRE OPERATIONS FUND (244) - 1/4 CENT INCREMENT</b>						
Emergency Communications & Emergency Medical Services GRT	The ¼ cent EC&EMS GRT was enacted and collections started July 2007. This tax will be utilized to fund the Fire & Emergency Medical Services Division and the Regional Emergency Communications Center (RECC) budget. <i>This increment DOES NOT receive hold harmless funding.</i>					244 & xfer to 245
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	10,000,000	8,100,000	7,695,000	7,541,100	7,541,000	7,616,410
Actual	8,682,476	7,938,027	7,722,808	7,973,863	8,018,820	-
Variance	(1,317,524)	(161,973)	27,808	432,763	477,820	-
% Inc from prior yr	(15.5%)	(8.6%)	(2.7%)	3.3%	0.6%	1% bud



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### GROSS RECEIPTS TAXES (cont'd)

#### Gross Receipts Taxes Levied in the Entire County

GROSS RECEIPTS TAX - REGIONAL TRANSIT DISTRICT GRT - 1/8 CENT INCREMENT						
Regional Transit District GRT	The 1/8 cent gross receipts tax was imposed in support of the North Central Regional Transit District. The first full year of collection of this tax was FY 2011. 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. <i>This increment DOES NOT receive hold harmless funding.</i>					202
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	-	-	4,702,500	3,845,000	3,845,000	4,500,000
Actual	-	3,204,905	3,834,023	3,971,276	3,993,668	-
Variance	-	3,204,905	(868,477)	126,276	148,668	-
% Inc from prior yr	-	XX	19.6%	3.6%	0.6%	17% bud



#### Capital Outlay Gross Receipts Taxes

In December of 2010 the dedication of the Capital Outlay GRT was changed from its previous dedication which split the revenue 50% for County capital projects and 50% for regional capital projects and further split each half 75% for water and wastewater projects, 15% for open space projects, 5% road projects and 5% other projects allowable under the statute. The new dedication allows for use of Capital Outlay gross receipts tax on any capital project allowable under the statute. Thus the entire revenue budget is found under "other."



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### GROSS RECEIPTS TAXES (cont'd)

#### Gross Receipts Taxes Levied in the Entire County

#### CAPITAL OUTLAY GRT RECEIPTS DISTRIBUTION SINCE ENACTMENT - FUND 213/313

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. *This increment receives hold harmless funding.* 213 until FY 2013 moved to 313 in FY 2014

Year		FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
WATER	County	3,656,841	3,380,802	3,285,551			
	Regional	3,656,841	3,380,802	3,285,551			
OPEN SPACE	County	731,330	676,160	657,110			
	Regional	731,330	676,160	657,110			
ROADS	County	243,745	225,387	219,037			
	Regional	243,745	225,387	219,037			
OTHER	County	243,745	225,387	219,037	9,040,335	9,060,278	8,635,500
	Regional	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	\$24,596,766
Water Rights Purchases	\$ 6,476,169
Valle Vista WWTP	\$ 1,060,891
Pojoaque Wastewater Treatment	\$ 1,000,000
Agua Fria Phase III	\$ 399,828
Edgewood Collection System	\$ 500,000
Sombrillo/Cuatro Villas Water	\$ 313,572
La Cienega MDWC & MSWA	\$ 284,223

#### Open Space

Santa Fe River Trail	\$ 3,138,425
Edgewood Open Space	\$ 855,038
SF Railyard Park	\$ 670,000
Rail Trail Project	\$ 1,484,319
Talaya Hill Propety	\$ 411,927
Dale Ball Trails (regional)	\$ 383,330
Arroyo Hondo Open Space	\$ 359,650
Burro Lane Park	\$ 387,663
Arroyo Chamiso	\$ 153,679

#### Roads

Siler Road Extension	\$ 1,125,000
County Road 98	\$ 560,145

#### Other

Adult Detention Facility	\$ 311,326
Public Safety Facility Improve.	\$ 127,039
Youth Dev. Prog. Facility	\$ 105,820



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### GROSS RECEIPTS TAXES (cont'd)

##### Gross Receipts Taxes Levied in the Unincorporated Areas of the County

For the fifth fiscal year the gross receipts taxes imposed only in the unincorporated areas of the County have dropped. From their peak in fiscal year 2008 to fiscal year 2013 these GRTs decreased by 35.5%. The effects of the "great recession" coupled with annexation of parts of the County to the City of Santa Fe are responsible for the sharp decline overall, however it would be difficult, if not impossible, to determine how much is due to the economy and how much is due to annexation. In FY 2013 the unincorporated GRTs continued to decline but actual collections were higher than the budget which was established at 10% lower than FY 2012. Santa Fe County budgeted for the unincorporated GRTs down just 2% in FY 2014 estimating that these GRTs have essentially "bottomed out."

In the general election in November of 2012, a previously sunsetted Fire Excise Gross Receipts Tax was taken to the voters of the unincorporated areas of the County. The ¼ cent tax was approved by the voters and took effect on July 1, 2013. This GRT is restricted to funding operational and capital expenditures for the Fire Service of Santa Fe County (excluding salaries and benefits). While operational expenditures are allowable under the enabling statute, the Fire Excise GRT is currently used for capital purchases such as large pieces of apparatus and improvements to fire stations and substations throughout the County.

INFRASTRUCTURE GROSS RECEIPTS TAX (Unincorporated County) - FUND 101						
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
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	920,000	828,000	786,600	692,200	622,980	610,520
Actual	914,738	822,185	677,567	650,572	630,288	-
Variance	(5,262)	(5,815)	(109,033)	(41,628)	7,308	-
% Inc from prior yr	(6.4%)	(10.1%)	(17.6%)	(4.0%)	(3.1%)	(2%) bud

ENVIRONMENTAL GROSS RECEIPTS TAX (Unincorporated County) - FUND 212						
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 & 505
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	920,000	828,000	786,600	692,200	622,980	610,520
Actual	915,639	822,479	677,748	650,840	630,373	-
Variance	(4,361)	(5,521)	(108,852)	(41,360)	7,393	-
% Inc from prior yr	(6.3%)	(10.2%)	(17.6%)	(4.0%)	(3.1%)	(2%) bud



# Santa Fe County

## Fiscal Year 2014 Budget FUND LEVEL SUMMARIES

### REVENUE

### GROSS RECEIPTS TAXES (cont'd)

#### Gross Receipts Taxes Levied in the Unincorporated Areas of the County

FIRE EXCISE TAX (Unincorporated County) - FIRE TAX FUND 222						
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 1/4 cent Fire Excise 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. In the November 2012 general election voters were again given the choice of whether or not to reenact the fire excise gross receipts tax. This time, the measure passed and the tax will again be imposed, effective 7/1/13. The first full year of collections will be FY 2015.					222
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	1,250,000	-	-	-	-	1,000,000
Actual	1,347,288	63,354	52,738	47,314	42,321	-
Variance	97,288	63,354	52,738	47,314	42,321	-
% Inc from prior yr	(31.1%)	(95.3%)	(16.8%)	(10.3%)	(10.6%)	bud



#### Gross Receipts Taxes Not Included in the Budget

An additional 1/16 cent countywide gross receipts tax to support the County contribution to the State Medicaid program is imposed but is intercepted each month by the State of New Mexico. This tax should bring in approximately \$2.16M in FY 2014 (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 2014 budget.



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### OTHER TAXES

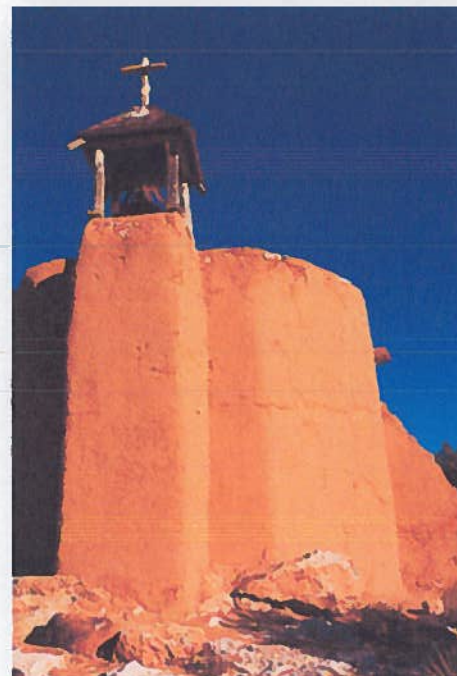
##### Franchise Tax

Santa Fe County imposes franchise tax on utilities and cable television companies that operate in Santa Fe County. The tax is a small percentage of the company's revenue collected from users in the unincorporated areas of Santa Fe County. Because new utilities and cable television companies are rare, the franchise tax revenue generally only increases due to increasing utility rates or an increasing customer base. These taxes are anticipated to remain a small portion of the County's budget.

FRANCHISE TAX – GENERAL FUND (101)						
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
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	110,000	130,000	130,000	147,000	147,000	147,000
Actual	145,922	145,697	148,251	157,575	169,537	-
Variance	35,922	15,697	18,251	10,575	22,537	-

##### Lodgers Tax

The Lodgers 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. Santa Fe County has imposed the Lodgers Tax which constitutes a 4% room tax for these facilities. An Advisory Board has been established to develop a plan and make recommendations for expenditures from the Lodgers Tax funds to ensure that Santa Fe County's lodging facilities are well represented and any expenditures benefit the entire unincorporated area of the County and not one specific establishment. 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. Lodgers tax collections increased by 8.4% from FY 2010 to FY 2011, but dipped by 3.9% in FY 2012. The Lodger's Tax Advertising Fund budget (215) has increased slightly over the last five years but the Lodger's Tax Facility Fund (214) budget has decreased. The decrease in Fund 214 is a result of very few proposed projects which fall within the restrictions of the fund. Fund 215 however, has increased due to aggressive marketing of Santa Fe County as a tourist destination.





# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

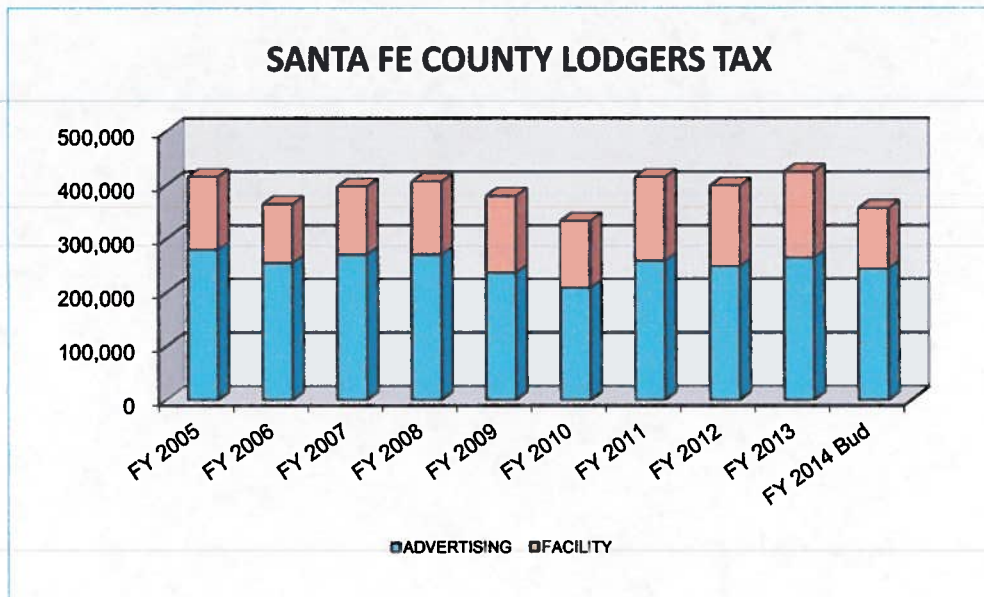
#### REVENUE

#### OTHER TAXES (cont'd)

#### Lodgers Tax

LODGERS TAX - FACILITIES (FUND 214)						
Lodger's Tax-Facilities	3/8 of Lodger's Tax revenue may be used for the maintenance, improvement and construction of tourist related facilities, attractions and transportation systems.					214
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	138,100	124,290	112,000	112,000	112,000	112,000
Actual	142,421	143,544	155,584	149,558	159,723	-
Variance	4,321	19,254	43,584	37,558	47,723	-
% Increase	5.6%	0.8%	8.4%	(3.9%)	6.8%	0% bud

LODGERS TAX - ADVERTISING (FUND 215)						
Lodger's Tax-Advertising	5/8 of Lodgers Tax revenue must be used for advertising, publicizing and promoting tourist-related attractions, facilities and events.					215
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	232,650	209,385	243,400	254,200	250,000	250,000
Actual	237,368	239,240	259,227	248,956	265,061	-
Variance	4,718	29,855	15,827	(5,244)	15,061	-
% Increase	(12.5%)	0.8%	8.4%	(3.9%)	6.5%	0% bud





# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### OTHER TAXES (cont'd)

##### State Shared Taxes

The State of New Mexico collects certain fees and taxes a portion of which it shares with counties. Specifically the State shares its motor vehicle tax and its gasoline tax with counties. Motor vehicle taxes are based on a percentage of sales price, and therefore increase on 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. These taxes rebounded somewhat in FY 2012 thus the County slightly increased the budget for FY 2013.

Gas taxes are a tax per gallon and any increases are dependent on increased use of gasoline. Whereas gasoline prices have increased by more than 50% since 2004, gasoline tax revenues have not increased at the same rate. In fact, when gasoline prices skyrocket, consumers take measures to reduce the number of gallons purchased, thus gas tax revenues decline.

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 FY 2011 the General Fund transfer was reduced to \$0.6M and the Road Fund drew \$1.4M from its cash reserves for its operation. General Fund support increased to \$2.9M in FY 2012, then increased in FY 2013 to \$4.5M and in FY 2014 the transfer increased again to \$5.5M. The large increases were a result of emphasis placed on road maintenance as a citizen priority. The increased support will fund additional maintenance projects and capital expenditures for equipment needed for road maintenance.

TAXES - STATE SHARED / MOTOR VEHICLE TAX						
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
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<i>Budget</i>						
General Fund	1,000,000	1,000,000	950,000	935,000	1,000,000	1,000,000
Road Fund	150,000	140,000	145,000	129,600	150,000	150,000
<i>Actual</i>						
General Fund	1,002,956	1,232,236	975,110	1,098,822	1,196,880	-
Road Fund	136,226	178,355	135,166	154,674	168,805	-
<i>Variance</i>						
General Fund	2,956	232,236	25,110	163,822	196,880	-
Road Fund	(14,938)	38,355	(9,834)	19,508	18,805	-
% Increase	(9.4%)	23.8%	(21.3%)	12.8%	8.9%	0% bud





# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### OTHER TAXES (cont'd)

##### State Shared Taxes

TAXES - STATE SHARED / GASOLINE TAXES - ROAD FUND 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
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	550,000	525,000	510,000	478,500	407,700	435,750
Actual	531,298	504,424	537,205	449,927	460,925	-
Variance	(13,065)	(20,576)	27,205	(28,573)	53,225	
% Increase	(2.4%)	(5.1%)	6.5%	(16.2%)	2.4%	2.6% bud

A third tax, the cigarette tax, imposes a tax on cigarettes sold, given or consumed. Until FY 2011, two-cents of the fifteen cent tax was distributed by the State for the County General Fund and one cent was distributed for the County Recreation Fund to support the operation of recreational facilities. These state distributions, in 2003, were 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 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### LICENSES AND PERMITS

##### Construction Related Licenses and Permits

The pro-longed housing recession has had a negative impact on construction-related permits since FY 2008. 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 from the prior year. 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 sharp decline in revenue from FY 2010 (13.8%). This decline in revenue continued in FY 2013 (18.2%) from the prior year indicating that the housing recession continued to inhibit new construction. FY 2013 budgeted revenue was reduced to a level approximately equal to the FY 2012 actual collections in anticipation of the decline in housing markets leveling off. Actual collections, however, were much better than budgeted in FY 2013 giving the County a level of comfort to increase the budget in FY 2014 conservatively by 4.4%.

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 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<i>Budget</i>						
Building Permits	120,000	136,000	170,000	221,300	188,000	209,000
Inspection Permits	60,000	50,000	40,000	29,000	32,000	31,500
Development Permits	135,000	140,000	102,300	127,450	106,000	102,125
Construction Permits	37,500	42,750	37,000	47,400	41,500	41,150
<b>Total</b>	<b>352,500</b>	<b>368,750</b>	<b>349,300</b>	<b>425,150</b>	<b>367,500</b>	<b>383,775</b>
<i>Actual</i>						
Building Permits	245,966	272,697	259,033	196,416	263,260	-
Inspection Permits	49,830	39,229	32,482	32,710	39,375	-
Development Permits	212,799	177,387	131,945	111,365	120,920	-
Construction Permits	51,351	57,378	47,980	45,102	48,980	-
<b>Total</b>	<b>559,946</b>	<b>546,691</b>	<b>471,440</b>	<b>385,593</b>	<b>472,535</b>	<b>-</b>



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### LICENSES AND PERMITS (cont'd)

#### Construction Related Licenses and Permits

CONSTRUCTION-RELATED PERMITS - GENERAL FUND 101						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<i>Variance</i>						
Building Permits	125,966	136,697	89,033	(24,884)	75,260	-
Inspection Permits	(10,170)	(10,771)	(7,518)	3,710	7,375	-
Development Permits	77,799	37,387	29,645	(16,085)	14,920	-
Construction Permits	13,851	14,628	10,980	(2,298)	7,480	-
<b>Total</b>	<b>207,446</b>	<b>177,941</b>	<b>122,140</b>	<b>(39,557)</b>	<b>105,035</b>	<b>-</b>
% Increase	74.9%	(2.4%)	(13.8%)	(18.2%)	22.5%	4.4% bud





# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### LICENSES AND PERMITS (cont'd)

##### Business Licenses

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 came in earlier than expected and was recorded in FY 2010. The FY 2012 and FY 2013 collections declined significantly. Budgets for these years and FY 2014 were established to reflect a decline, however, the decline was much more significant than the budgets contemplated.

BUSINESS LICENSES - GENERAL FUND						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	56,000	54,000	260,000	141,000	125,000	90,000
Actual	54,854	252,355	189,625	106,715	95,125	-
Variance	(1,146)	198,355	(70,375)	(34,285)	(29,875)	-
% Increase	(1.6%)	360%	(24.9%)	(43.7%)	(10.9%)	(28.0%) bud

#### FEES 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



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### FEES AND CHARGES FOR SERVICES (cont'd)

##### 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. At the time when the FY 2013 was created the County was anticipating a shortfall again in FY 2012 and reduced the FY 2013 budget estimate further. A final push to bill and collect fees at the end of FY 2012 resulted in a much better than estimated total ambulance fee revenue. During FY 2013 the Fire and Emergency Medical Services Division devoted time and resources to collecting ambulance fees which is reflected in the \$381K positive budget variance.

AMBULANCE SERVICE FEES - FIRE OPERATIONS FUND 244						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Budget	520,000	650,000	800,000	650,000	550,000	750,000
Actual	758,471	769,102	707,239	727,500	931,936	-
Variance	238,471	119,102	(92,761)	77,500	381,936	-
% inc. from prior year	45.7%	1.4%	8.0%	2.9%	28.1%	36.3% 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. In FY 2007 recording fee income began 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 due to an anticipated increase in the recording fees charged by the Clerk's Office. However, the actual revenue from recording fees jumped up significantly as a result of the increase. The FY 2013 and FY 2014 budgets were increased cautiously to reflect the higher recording fees.

COUNTY CLERK FEES - GENERAL FUND 101 and RECORDING FEES FUND 218						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<i>Budget</i>						
General Fund	576,000	550,000	450,000	463,750	541,600	640,000
Rec. Fees Fund	160,000	150,000	125,000	133,000	175,000	231,000
Total	890,000	700,000	575,000	596,750	716,600	871,000
<i>Actual</i>						
General Fund	524,175	451,526	456,467	636,458	666,264	-
Rec. Fees Fund	139,793	125,979	131,011	227,030	240,060	-
Total	663,968	577,505	587,478	863,488	906,324	-



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### FEES AND CHARGES FOR SERVICES (cont'd)

##### Recording and Clerk's Fees

COUNTY CLERK FEES - GENERAL FUND 101 and RECORDING FEES FUND 218						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<i>Variance</i>						
General Fund	(51,825)	(72,649)	6,467	172,708	124,664	-
Rec. Fees Fund	(20,207)	(13,814)	6,011	94,030	65,060	-
Total	(72,032)	(86,463)	12,478	266,738	189,724	-
% Increase	(12.1%)	(13.0%)	1.7%	47.0%	5.0%	21.5% bud

##### Fire Impact Fees

Impact Fees are currently 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. In FY 2012 these impact fees declined again, this time by \$46K. In FY 2013 a decision was made to budget the impact fees as they are realized in order to ensure that declining fees do not continue to cause a negative budget variance.

In order to impose impact fees, State law requires that a capital improvement plan be developed (and updated every five years) listing what projects will be funded through revenue from those fees. An advisory committee must be established and using land use assumptions developed for planning purposes, the committee will recommend a capital improvement plan. Impact fees are then established to fund the items or projects on that capital improvement plan. State law is very specific as to the uses of impact fee revenue restricting their use to funding construction needed to accommodate new growth and new emergency response apparatus. Impact fees can't be used to address deficiencies in existing infrastructure.

During FY 2014 the County will complete its Sustainable Land Development Code (SLDC) which is anticipated to contain additional development fees (impact fees). The new fees will replace the existing fees and in addition to fire impact fees will include other fees for roads, law enforcement, open space, water and wastewater.

FIRE IMPACT FEES - FIRE IMPACT FEES FUND 216						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 Bud
Fire Protection	252,010	214,473	161,142	137,551	171,155	-
Extraterritorial	41,188	10,838	1,085	184	3,397	-
Edgewood JPA	25,045	9,959	38,295	17,049	8,362	-
Total	318,243	235,270	200,522	154,784	182,914	-



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### FEES AND CHARGES FOR SERVICES (cont'd)

##### Water Utility

As can be seen in the following tables, 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 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 2014 BDD operating costs is expected to be \$2.0 million including additional costs to be contributed for a contingency fund and a major repair and replacement set-aside.

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 \$287K in cash in FY 2014.

In FY 2013 the Utility consolidated Commercial, Institutional and Governmental customers into one group which will be classified as Non-Residential. This will align the categories of customers with the rate structure which is the same for all Non-Residential regardless of type of organization.



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### FEES AND CHARGES FOR SERVICES (cont'd)

The number of residential equivalent customers is anticipated to increase significantly in FY 2014 as a result of an annexation agreement between Santa Fe County and the City of Santa Fe wherein certain customers of the City were transferred to Santa Fe County. This will result in a revenue increase for Santa Fe County for residential water usage. The Santa Fe County Water/Wastewater Utility is undergoing an expansion effort which, in addition to the customers obtained through the annexation agreement, is anticipated to significantly increase the revenue through absorption (voluntary) of small mutual domestic water associations. With this increase in utility revenue no transfer in from the Environmental GRT or the General Fund will be needed to sustain the operations as has been done in the past.

#### Water Utility

SALE OF WATER - WATER ENTERPRISE FUND 505						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Residential	807,950	849,763	930,140	1,012,250	1,073,532	1,638,174
Commercial/Non-Res.	462,138	185,857	211,089	153,452	499,799	1,011,092
Institutional	60,311	99,709	122,131	149,901		
Governmental	205,318	279,642	182,196	179,055	9,861	
Standby	101,827	87,954	50,428	39,037	15,870	24,316
Bulk Water Sales	-	-	45,075	42,442	67,902	47,150
Wholesale (all)	-	-	-	604,333	959,934	1,085,445
Connection Charges	-	-	-	63,994	74,333	6,000
Fire Lines & Hydrants	-	-	-	13,578	19,448	19,442
Prom. Notes & Int	924	403	60	19	10	-
Taxes, Misc. & Other	(51,876)	(29,395)	(35,175)	(95,299)	(98,387)	(157,937)
<b>Total</b>	<b>1,586,592</b>	<b>1,473,933</b>	<b>1,505,944</b>	<b>2,196,265</b>	<b>2,622,302</b>	<b>3,673,682</b>
Water Operating Cost*	1,106,853	1,372,230	2,739,654	3,273,329	2,971,743	3,247,239
Water Customers**	1631	1701	1830	3235**	4485**	

\* Includes BDD and excludes capital purchases. In FY 2013 operating costs decreased despite the increase in customers due to a large credit that the County had for invoices from BDD. FY 2014 column is budget.

\*\* Customer count is based on "residential customer equivalents" which is a measure developed due to the addition of large wholesale customers.

#### WATER MONTHLY UTILITY RATES

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	\$6.12	\$5.91	\$8.43	\$8.16	\$13.02	\$12.65	\$17.62	\$17.07	\$0.03 per 1K gal	
3"	\$61.08	\$407.77										
4"		\$484.45										
6"		\$964.05										
8"		\$1,539.58										
10"		\$2,138.00										





# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### FEES AND CHARGES FOR SERVICES (cont'd)



#### Wastewater Utility

WASTEWATER UTILITY - WATER ENTERPRISE FUND 505						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Residential	81,216	85,953	82,102	79,562		194,210
Commercial	1,900	1,789	2,049	6,481		226,200
Institutional	-	-	-	-		
Governmental	55,448	45,799	46,047	51,218		
Connection Charges	-	-	-	5,471		
Taxes & Other	(7,210)	(5,840)	(6,171)	(6,098)		(14,777)
<b>Total</b>	<b>131,354</b>	<b>127,701</b>	<b>124,027</b>	<b>136,634</b>		
Operating Cost*	286,384	316,348	325,080	342,789	409,960	558,398
Wastewater Cust.	197	197	302	621**	940**	

\* Excludes capital purchases. FY 2014 column is budget

\*\* Customer count is based on "residential customer equivalents" which is a measure developed due to the addition of large institutional customers.



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### INVESTMENT INCOME

INVESTMENT INCOME						
Year / Fund	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
General Fund (101)	4,230,418	2,607,879	1,676,622	1,608,198	1,886,844	1,260,000
Lodgers Tax Adv (214)	7,188	3,706	1,875	1,880	2,431	-
Lodgers Tax Facility (215)	9,932	4,886	2,353	2,187	2,674	-
Section 8 Voucher (227)	7,076	4,126	2,152	1,621	1,094	-
Housing Asst./Home Sales (229)	-	-	-	-	12,214	-
Developer Fees Fund (231)	25,380	25,843	11,338	161	160	-
Jail Operations Fund (247)*	151,350	154,268	280,378	142,400	142,400	-
Road Projects (311)	21,279	3,902	194	10	10	-
GOB 2005 Proceeds (330)	50,771	7,636	1,269	71	71	-
GOB 2007 Proceeds (331)	308,766	160,655	23,599	12,639	4,899	-
GOB 2007B Proceeds (332)	34,136	3,141	675	37	35	-
2008 GRT Proceeds (333)	654,460	743,192	204,077	58,454	9,695	-
GOB 2008 Proceeds (334)	257,365	46,215	140	0	0	-
GOB 2009 Proceeds (335)	46,641	175,449	52,677	33,692	19,093	-
2009 CO GRT Proceeds (336)		33,137	2,901	6	6	-
2010A CO GRT Proceeds (337)		16,563	23,171	-	-	-
2010B CO GRT Proceeds (338)		9,780	25,654	3,723	924	-
GOB 2011 Proceeds (339)			205	29,255	24,202	-
GOB 2013 Proceeds (351)					972	-
GOB 2001 Proceeds (353)	17,350	5,730	1,148	12	11	-
1997A GRT Proceeds (370)	8,824	5,169	1,193	56	49	-
Fire Tax Bond Proceeds (380)	1,379	626	153	9	8	-
GOB Open Sp. Proceeds (385)	49,719	23,748	3,459	124	1	-
GOB Debt (401)	-	-	4,514	-	-	-
Equip Loan Debt (403)	1,123	-	-	-	-	-
GRT Debt Serv (406)	24,713	29,206	26,960	26,960	26,960	-
Water Enterprise Fund (505)	49,101	23,612	16,991	18,344	14,654	-
Housing Enterprise Fund (517)	20,853	6,282	3,189	3,034	2,136	-
<b>Total</b>	<b>5,977,824</b>	<b>4,094,751</b>	<b>2,366,887</b>	<b>1,942,873</b>	<b>2,151,542</b>	<b>1,260,000</b>

\* Jail Enterprise Fund was transferred to a Jail Operations Fund (247) in FY 2010. FY 2014 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 is budgeted only in the General Fund and is considered to be a recurring base. Revenue in all other funds and all investment income in the General Fund beyond the budgeted amount is considered to be non-recurring. In FY 2008, Santa Fe County recorded \$8.5M. Despite the available cash to invest has increased since that time, the investment income dropped each year through FY 2012 when it hit a low of \$1.9M. The economic downturn during that period is reflected by the interest rates which went from 8.25% in FY 2008 to 3.25% where they have approximately remained since FY 2011. Investment income increased slightly in FY 2013 to \$2.2M, a function of having more cash available for investing in FY 2013 than in FY 2012 due to the issuance of a \$17.5M general obligation bond in May of 2011.



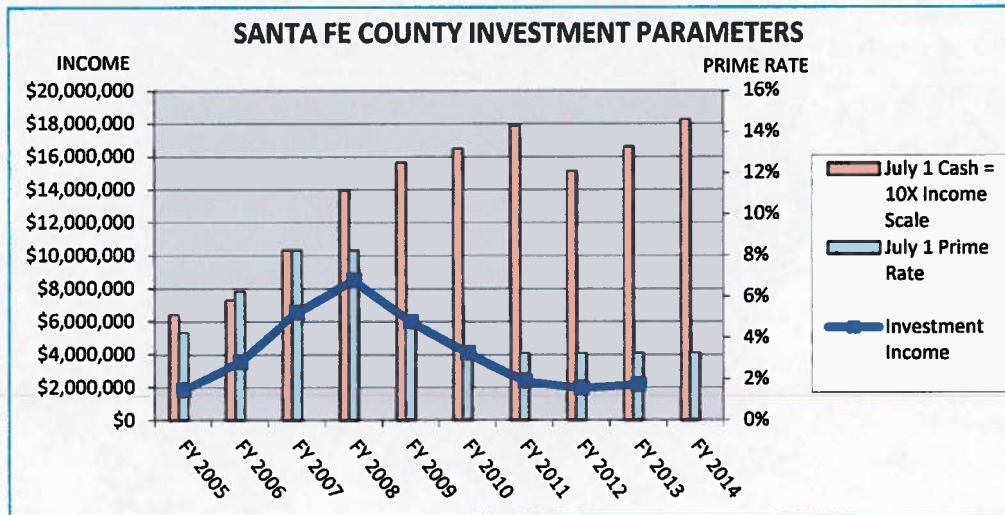
# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### INVESTMENT INCOME (cont'd)



### PUBLIC HOUSING PROGRAMS

Santa Fe County operates a variety of housing programs which assist low-income and very low-income families and individuals with housing opportunities in Santa Fe County. The goal of these programs is to provide for drug-free, safe, decent and sanitary housing to foster self-sufficiency and community pride.

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. This program was consolidated with the Section 8 Voucher program (227) beginning fiscal year 2013.	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



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### PUBLIC HOUSING PROGRAMS (cont'd)

HOUSING REVENUE						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Public Housing Rent (517)	362,808	383,027	371,104	349,861	416,085	400,000
Section 8 Vouchers (227)	2,101,692	2,234,196	2,135,276	2,003,267	1,982,538	2,184,000
HUD Subsidy (517)	430,748	469,327	517,814	438,353	423,198	576,000
CFP Grants (301)	1,025,586	563,521	555,946	251,336	308,488	219,918
Linkages (226)	77,973	218,058	110,153	98,694	89,592	130,000
Home Sales (229)	5,740	-	-	-	318,316	-
VASH Vouchers (237)		151,371	185,015	178,087		
<b>Total</b>	<b>3,926,574</b>	<b>4,019,500</b>	<b>3,875,308</b>	<b>3,319,598</b>	<b>3,538,217</b>	<b>3,509,918</b>

FY 2014 column is budget



Joshua Tree Project- Santa Fe County Housing Authority



# Santa Fe County

## Fiscal Year 2014 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. Details regarding the County's debt, including its bonding capacity formulas, can be found in *Section V - Debt* of this document.

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. Bonds can be issued to fund one large project or numerous smaller projects. 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 were used for the project as well.

#### BOND PROCEED ACTUAL CASH BASIS EXPENSE, REVENUE, AND BALANCE - \$ IN THOUSANDS

BOND	EXP	Issuance - FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 2012	FY 2013	TOTAL
1997A GRT Revenue Bonds \$6 M - For the construction of a Sheriff's Facility and Detoxification Center.											Fund 370
370, \$6M GRT 1997-A FACILITY	CY	1,611		102					1	501	2,215
	PY	4,484									4,484
	REV	6,662	25	28	24	9	5	1			6,754
	BAL	567	592	518	542	551	556	557	556	55	CASH 55

Fire Tax Revenue Bonds - To construct, acquire, improve and equip fire facilities.											Fund 380
385, \$20M GOB 1999 & 2001 OPEN SPC.	CY	16,721	358	1,147	220	1,575		347	9		20,377
	PY	128	304	12				1,645			2,089
	REV	21,785	227	226	153	50	24	3	9		22,477
	BAL	4,936	4,501	3,568	3,500	1,975	1,999	10	10	10	CASH 10

Open Space Bonds, \$20.0M - To acquire necessary real estate for open space, trails and related areas and facilities to establish "The Wildlife Mountain Trails and Historic Places Program."											Fund 385
380, \$3.2m FIRE TAX 2001	CY	2,579								87	2,666
	PY	1,363									1,363
	REV	3,997	10	15	5	1	1	0			4,029
	BAL	55	65	80	85	86	87	87	87	0	CASH 0

GOB 2001 PS/PW, \$8.5 M - To construct Public Safety and Public Works facilities											Fund 353
353, \$8.5M GOB 2001 PS / PW	CY	1,815	2,046	2,502	241	16	517		32	102	7,271
	PY	1,385	47	337	470	603					2,842
	REV	9,428	249	327	98	17	6	1			10,126
	BAL	6,228	4,384	1,872	1,258	657	146	147	115	13	CASH 13



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### BOND PROCEEDS AND EXPENSE (cont'd)

BOND	EXP	Issuance - FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 2012	FY 2013	TOTAL
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.											Fund 330
330, \$20M GOB 2005 ROADS & WATER	CY		8,199	1,892	3,436	1,389	562	21	12	103	15,614
	PY			474	4,168	2,319	28	6	8	132	7,135
	REV		21,366	743	408	1,021	8	1			23,547
	BAL		13,328	11,752	4,541	1,685	1,078	1,052	1,033	798	CASH 798

GOB 2007A Series, \$25M - For the construction of the Judicial Complex Center.											Fund 331
331 \$25M GOB 2007 JUDICIAL	CY			135	2,642	4,660	484	809	255	176	9,161
	PY				2,018	1,835	2,945	7,145	3,827	397	18,167
	REV			25,454	1,069	638	161	51	13	5	27,391
	BAL			25,320	21,729	15,872	12,604	4,701	632	64	CASH 64

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.											Fund 332
332 \$20M GOB 2007B PUBLIC WORKS	CY				16,914	1,104	252		11		18,281
	PY					1,984	14			35	2,033
	REV				20,547	34	3	1			20,585
	BAL				3634	580	317	318	307	271	CASH 271

2008 GRT Revenue Bond, \$30M - For the construction of the Judicial Complex Center.											Fund 333
333 \$30M GRT Rev. Bond JUDICIAL	CY					722	694	1,385	452	14	3,267
	PY							432	11,153	16,575	28,160
	REV					30,734	743	204	132	10	31,823
	BAL					30,012	30,061	28,448	16,975	396	CASH 396

GOB 2008 Series, \$32.5M - For construction of the Buckman Direct Diversion water project.											Fund 334
334 \$32.5M 2008 GOB Series	CY					22,110	1,450				23,560
	PY						9,300				9,300
	REV					32,816	46				32,862
	BAL					10,706	2	2	2	2	CASH 2

GOB 2009 Series, \$17M - For roads, fire facilities, water projects, open space, and solid waste transfer stations.											Fund 335
335 \$17M 2009GOB Series	CY					400	3,553	1,474	198	1,645	7,270
	PY						2,026	2,534	3,047	307	7,914
	REV					17,298	175	53	34	19	17,579
	BAL					16,898	11,494	7,539	4,328	2,395	CASH 2,395

2009 CO GRT Revenue Bond, \$12.1M - For the purchase of water rights.											Fund 336
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	59	59	CASH 59

2010A CO GRT Revenue Bond, \$21.2M - For construction of the Buckman Direct Diversion water project.											Fund 337
337, \$21.2M 2010A Series GRT, BDD	CY						15,944	6,424		40	22,408
	PY							40		7	47
	REV						22,433	23			22,456
	BAL						6,489	47	47	0	CASH 0



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### REVENUE

#### BOND PROCEEDS AND EXPENSE (cont'd)

BOND	EXP	Issuance - FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 2012	FY 2013	TOTAL
<b>2010B CO GRT Revenue Bond, \$10.2M - For construction of the Buckman Direct Diversion water project.</b>											<b>Fund 338</b>
338, \$10.2M 2010B Series GRT, BDD	CY							6,853		1,342	8,195
	PY								2,227	1	2,228
	REV						10,414	26	4	1	10,445
	BAL						10,414	3,586	1,363	21	CASH 21
<b>GOB 2011 Series, \$17.5M - For roads, fire facilities, water projects, open space, and solid waste transfer stations. To refund the 2001A Series General Obligation Bonds.</b>											<b>Fund 339</b>
339, \$17.5M 2011 GOB Series	CY							855	1,170	2,278	4,303
	PY									38	38
	REV							16,508	29	24	16,561
	BAL							15,653	14,512	12,220	CASH 12,220
<b>GOB 2013 Series, \$19.0M - For roads, water and wastewater projects, and open space, trails and parks.</b>											<b>Fund 351</b>
351, \$19M 2013 GOB Series	CY										
	PY										
	REV									19,938	19,938
	BAL										CASH 19,938



Judge Steve Herrera First Judicial Court Complex - 2013



# Santa Fe County

## Fiscal Year 2014 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. The Maternal and Child Health Grant has been eliminated completely.

Year / Grant	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
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
	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	1,140,469	1,082,106	1,002,267	1,031,403	955,901.96	1,163,758
DWI Community	44,950	46,982	30,774	23,736	72,207	44,417
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
	119,703	121,203	118,165	115,216	106,526	134,396
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
	1,447,185	1,758,272	1,868,952	1,918,435	1,923,643	1,942,994
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
	72,600	74,400	69,239	67,279	71,400	75,000
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	4,223,679	1,167,612	1,322,586	330,148	609,142	-
Actual	3,004,209	3,020,329	248,447	776,521	319,208	-
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	14,325,925	7,200,980	4,008,959	877,947	746,470	570,923
Actual	2,699,199	1,876,018	3,093,885	1,633,508	499,122	-





# Santa Fe County

## Fiscal Year 2014 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 those other governments and is reimbursed for the costs of those services. Many of these JPAs are ongoing or multi-year agreements. These are agreements with the Town of Edgewood for emergency communications services and fire protection, Teen Court services for the City of Santa Fe, capital funding for the Regional Emergency Communications Center by the City of Santa Fe.

JOINT POWER AGREEMENTS						
Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Sheriff – Patrol Federal Land - BLM	20,003			14,408	12,125	15,000
Traffic Forecast Model - NM DOT	1,500					
NM Economic Development - Energy Efficiency		350,000				
Edgewood Em. Comm. – Town of Edgewood	95,000	56,250	75,000	75,000	85,000	75,000
Edgewood Fire Protection Town of Edgewood	312,370	248,991	250,745	261,656	306,021	270,000
Extraterritorial Zoning City of Santa Fe			75,283			
Emergency Communication - City of Santa Fe			187,722		215,206	
DWI Teen Court – City of Santa Fe	40,600	20,000	20,000	20,000	40,000	100,000
DWI Teen Court Truancy Prog. – SF Public Schools			25,000	10,500	37,000	
Teen Court – 1 <sup>st</sup> Judicial Court					60,000	
Detox Center - City of Santa Fe		43,761	1,138			
Regional Planning Authority – City of SF	51,199	62,781		3,985		
Youth Development Program – City of Santa Fe				150,000	75,000	
Juvenile Day Reporting – City of Santa Fe	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				37,291		
Agua Fria Phase III – SF Public Schools				33,391		
Indigent Health Services – UNM Hospital			1,104,303			
Santa Fe River Trail – City of Santa Fe				87,511	29,153	
<b>Total</b>	<b>\$569,659</b>	<b>\$1,022,599</b>	<b>\$1,739,191</b>	<b>\$693,742</b>	<b>\$899,505</b>	<b>\$460,000</b>