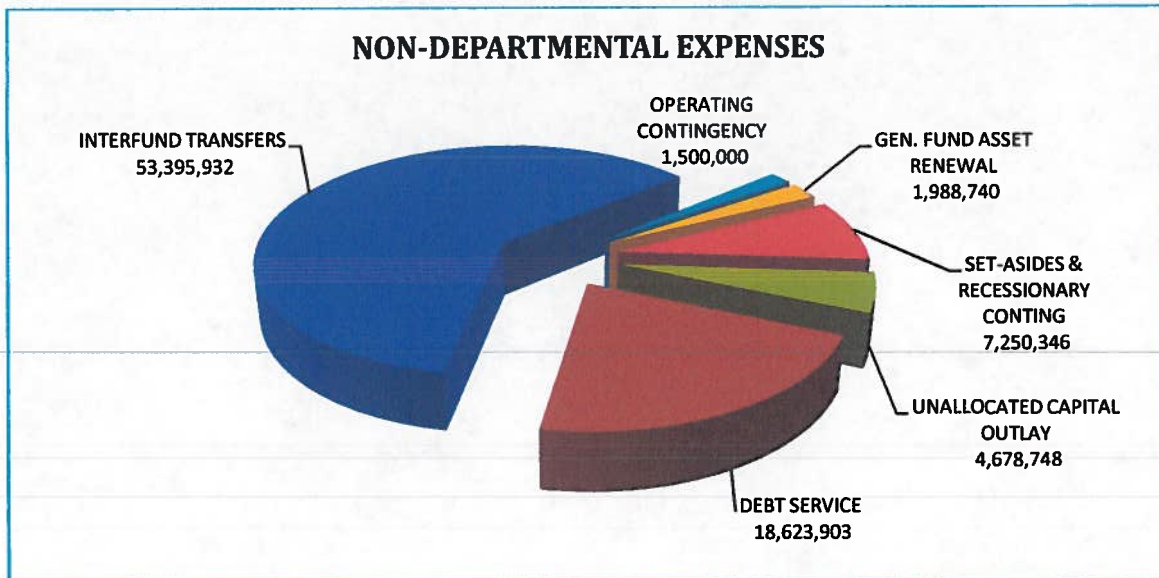


Santa Fe County Fiscal Year 2014 Budget



Organization Budgets NON-DEPARTMENTAL EXPENSES, CONTINGENCIES & SET-ASIDES

NON-DEPARTMENTAL EXPENSES	GENERAL FUND	SPECIAL REVENUES	CAPITAL IMPROVE.	DEBT SERVICE	ENTERPRISE FUNDS	FY 2014 TOTAL
OPERATING CONTINGENCY	1,500,000					1,500,000
GEN. FUND ASSET RENEWAL	1,988,740					1,988,740
SET-ASIDES & RECESSIONARY CONTING	7,250,346					7,250,346
UNALLOCATED CAPITAL OUTLAY			4,678,748			4,678,748
DEBT SERVICE				18,623,903		18,623,903
INTERFUND TRANSFERS	32,513,702	17,466,667	3,305,563		110,000	53,395,932
TOTAL	43,252,788	17,466,667	7,984,311	18,623,903	110,000	87,437,669



Santa Fe County Fiscal Year 2014 Budget



Organization Budgets

NON-DEPARTMENTAL EXPENSES, CONTINGENCIES & SET-ASIDES

NON-DEPARTMENTAL	FY 2014 BUDGET	AUTHORIZED POSITIONS
CONTINGENCIES		
OPERATING CONTINGENCY	1,500,000	
RECESSIONARY CONTINGENCY	5,000,000	
SUBTOTAL	6,500,000	0.0
SET-ASIDES		
INFRASTRUCTURE COSTS	200,000	
MAINTENANCE PROJECTS	551,050	
SPECIAL PROJECTS	250,000	
INSURANCE DEDUCTIBLES	200,000	
LEGAL FEES	200,000	
COLA	349,296	
EQUIPMENT & MACHINERY	500,000	
SUBTOTAL	2,250,346	0.0
ASSET RENEWAL/REPLACEMENT		
GF ASSET REN/REPL. SCHEDULE	1,988,740	
SUBTOTAL	1,988,740	0.0
UNALLOCATED CAPITAL OUTLAY		
UNALLOCATED CAPITAL OUTLAY GRT	4,678,748	
SUBTOTAL	4,678,748	0.0
DEBT SERVICE		
GENERAL OBLIGATION DEBT SERVICE	11,090,844	
JAIL REVENUE BOND DEBT SERVICE	2,248,115	
OTHER REVENUE BOND DEBT SERVICE	5,223,050	
NMFA-WTB LOAN/GRANT DEBT SERVICE	61,894	
SUBTOTAL	18,623,903	0.0
FUND TRANSFERS FROM		
GENERAL FUND	32,513,702	
CORRECTIONS FORFEITURES FUND	220,000	
ENVIRONMENTAL GRT FUND	610,520	
CORRECTIONAL GRT FUND	4,317,750	
INDIGENT HOSPITAL FUND	1,738,011	
EMS HOSPITAL FUND	4,817,750	
ALCOHOL PROGRAMS FUND	105,000	
FIRE OPERATIONS FUND	3,409,521	
CORRECTIONS OPERATIONS FUND	2,248,115	
CAPITAL OUTLAY GRT FUND	3,305,563	
UTILITIES ENTERPRISE FUND	110,000	
SUBTOTAL	53,395,932	0.0
TOTAL	87,437,669	-

Santa Fe County Fiscal Year 2014 Budget



Organization Budgets

NON-DEPARTMENTAL EXPENSES, CONTINGENCIES & SET-ASIDES

Operating Contingency

The General Fund Operating Contingency is utilized as an annual reserve to satisfy unanticipated budgetary needs. In Fiscal Year 2011 the Contingency was reduced by 50% to \$750K as part of the County budget balancing efforts. It has remained at the reduced level through FY 2013 and was increased to its pre-recession level of \$1.5 million for FY 2014.

Recessionary Contingency

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

Set-Asides

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

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

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

Debt Service

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

Santa Fe County Fiscal Year 2014 Budget



Organization Budgets

NON-DEPARTMENTAL EXPENSES, CONTINGENCIES & SET-ASIDES

Fund Transfers

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