

SANTA FE COUNTY
FISCAL YEAR 2013 BUDGET



FUND LEVEL SUMMARIES
SOURCES AND USES

ALL FUNDS – ACTUAL EXPENSES ON A CASH BASIS

CURRENT YEAR EXPENDITURES	2008	2009	2010	2011	2012	2013
ACCOUNT DESCRIPTION	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	BUDGET EXPENSE
SALARY & WAGES	36,599,636	40,455,461	41,113,122	38,809,453	38,847,368	44,589,909
EMPLOYEE BENEFITS	13,373,197	14,994,466	15,331,272	14,671,854	14,624,332	18,490,091
IN-STATE MILEAGE & LODGING	108,667	103,226	34,709	14,112	49,273	110,039
OUT-OF-STATE MILEAGE & LODGING	152,185	98,906	83,674	11,967	60,136	162,101
GAS & OIL	1,407,624	1,145,582	1,046,154	In own cat.	In own cat.	In own cat.
ALL OTHER	52,621	42,723	45,170	42,175	49,796	57,350
TRAVEL	1,721,097	1,390,437	1,209,707	68,254	159,205	329,490
GAS & OIL				1,308,113	1,480,640	2,150,855
VEHICLE MAINTENANCE				352,672	465,921	585,847
VEHICLE EXPENSE	Formerly in Travel			1,660,785	1,946,561	2,736,702
MAINTENANCE	2,501,608	3,330,036	2,911,174	2,039,859	2,866,952	4,101,438
CONTRACTUAL SERVICES	8,126,627	9,915,626	9,064,213	8,638,812	9,173,387	17,699,067
SUPPLIES	1,902,481	2,421,882	2,204,646	1,453,163	1,609,104	2,145,311
INSURANCE (AUTO, LIABILITY, WC, ETC.)	2,787,738	3,083,142	1,290,895	2,241,889	In own cat.	In own cat.
RENT & UTILITIES	2,788,264	2,954,286	2,786,762	2,689,521	3,268,450	3,877,646
STATE SUPPORTED MEDICAID	2,291,540	0	0	Intercepted by State of NM		
SOLE COMMUNITY PROVIDER	9,235,435	9,684,900	4,789,734	6,945,035	2,264,282	2,107,903
INDIGENT CLAIMS	1,083,892	1,310,217	757,973	1,471,842	1,720,587	1,725,691
ALL OTHER COSTS	2,686,722	2,163,614	5,806,350	5,685,539	5,744,549	12,081,171
OTHER OPERATING COSTS	20,873,591	19,196,159	15,431,714	19,033,826	12,997,868	19,792,411
SUBSIDIES & PASS-THROUGH	Formerly in Cont. Svcs.		40,000	47,744	40,000	410,000
INSURANCE PREMIUMS & DEDUCTIBLES	Formerly in Other Operating Costs				2,414,188	2,974,448
BUILDINGS & STRUCTURES	12,922,293	10,782,075	5,107,593	5,322,302	3,292,735	13,038,729
EQUIPMENT, VEHICLES, FURNITURE	1,613,001	1,340,261	1,607,987	2,942,600	2,488,845	4,975,857
LAND ACQUISITION	4,274,880	2,077,023	5,980,549	1,236,208	318,649	3,030,000
ROADS	17,593,063	31,092,777	45,607,387	20,788,790	2,661,233	21,949,511
COMPUTERS & SOFTWARE	1,014,195	873,377	528,540	279,682	245,719	224,298
OTHER CAPITAL PURCHASES	1,090,429	1,486,008	1,528,317	8,765,666	1,514,698	9,210,215
CAPITAL PURCHASES	38,507,861	47,651,521	60,360,373	39,335,248	10,521,879	52,428,610
PRINCIPAL PAYMENTS	7,641,915	10,364,731	8,935,000	22,890,000	10,945,007	11,209,335
INTEREST AND OTHER FEES	4,731,241	6,631,204	8,858,320	9,549,158	9,151,727	9,006,910
DEBT SERVICE	12,373,156	16,995,935	17,793,320	32,439,158	20,096,734	20,216,245
OPERATING TRANSFERS OUT	19,923,338	24,463,356	52,605,477	37,345,528	45,054,440	53,977,120
TOTAL CURRENT YEAR USES	155,902,592	180,814,879	218,065,018	195,543,684	160,352,018	239,890,842

Note that beginning in FY2009 State Supported Medicaid, which had been paid from the Indigent Fund 1/8th GRT, began being supported by a new GRT that was enacted for that purpose. This GRT is intercepted by the State of New Mexico and is not distributed to Santa Fe County thus it is not included in the actual FY09 or FY 10 Sources or Uses. Beginning in FY 2011 the GRT was completely removed from the budget since the County expects the State to continue to intercept the tax before it is distributed. We estimate it will bring in about \$2.1M for the State in support of the Medicaid program.

Other changes include moving subsidies and pass-through from the Affordable Housing Program to their own category called "subsidies and pass-through" beginning in FY 2010, gas and oil expenses along with vehicle repair expenses to their own category called "vehicle expenses," beginning in FY 2011 and insurance and deductibles to their own category in FY 2012.

SANTA FE COUNTY
FISCAL YEAR 2013 BUDGET



FUND LEVEL SUMMARIES
CONSOLIDATED SOURCES AND USES
ALL FUNDS – ACTUAL EXPENSES ON A CASH BASIS



Views from Highway 14

Santa Fe County permits encumbrances from a closing fiscal year to be carried over to a "Prior Year Budget" in the following fiscal year. The prior year expense budget, funded from cash carryover is separate from the current year expense budget that is presented in this document. When determining the cash position of a fund, expenses from a prior year budget must be included in the calculation, while encumbrances are not included. The expenditure figures above are on a cash basis. Historical expense in the fund detail, however, is on an actual plus encumbrance basis.

PRIOR YEAR EXPENDITURES	2008	2009	2010	2011	2012	2013
ACCOUNT DESCRIPTION	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	BUDGETED EXPENSE
SALARY & WAGES	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	5,076	4,403	1,438	281	13,223
IN-STATE MILEAGE & LODGING	608	6,127	13,847	2,940	3,579	7,420
OUT-OF-STATE MILEAGE & LODGING	15,712	18,074	3,498	1,718	7,207	5,134
GAS & OIL	39,838	55,218	16,464	2,322	0	0
ALL OTHER	0	1,625	0	1,348	4,333	276
TRAVEL	56,158	81,044	33,809	8,328	15,119	12,830
VEHICLE EXPENSE		Formerly in Travel			50,186	97,775
MAINTENANCE	283,732	476,314	623,406	120,910	276,448	1,166,827
CONTRACTUAL SERVICES	987,437	1,818,115	2,245,882	1,238,201	1,115,665	4,564,917
SUPPLIES	478,732	390,401	191,323	351,689	217,333	263,912
INSURANCE (AUTO, LIABILITY, WC, ETC.)	0	1,000	0	30,922	7,911	303
RENT & UTILITIES	103,962	124,370	123,948	94,060	80,061	472,916
STATE SUPPORTED MEDICAID	0	0	0	Intercepted by State of NM		
SOLE COMMUNITY PROVIDER	0	0	0	0	0	1,217,554
INDIGENT CLAIMS	68,775	225,457	53,534	258,168	0	0
ALL OTHER COSTS	203,196	191,402	78,770	83,594	84,468	447,438
OTHER OPERATING COSTS	375,933	542,229	256,252	466,744	172,440	2,138,211
BUILDINGS & STRUCTURES	7,348,324	6,515,023	3,686,955	8,844,875	21,171,522	19,795,031
EQUIPMENT, VEHICLES, FURNITURE	1,301,904	1,169,684	660,476	404,417	1,059,891	2,328,070
LAND ACQUISITION	0	17,200	76,350	16,038	35,077	16,842
ROADS	1,855,183	3,391,624	14,432,012	4,799,167	6,355,387	4,492,349
COMPUTERS & SOFTWARE	287,983	718,310	341,837	30,688	473,278	111,024
OTHER CAPITAL PURCHASES	69,905	188,228	200,165	170,379	683,142	1,448,777
CAPITAL PURCHASES	10,863,299	12,000,069	19,397,795	14,265,564	29,778,297	28,192,093
DEBT SERVICE	0	0	0	0	0	0
OPERATING TRANSFER OUT	0	0	0	0	0	0
TOTAL PRIOR YEAR USES	13,045,291	15,313,248	22,752,870	16,452,874	31,625,769	36,449,788

SANTA FE COUNTY
FISCAL YEAR 2013 BUDGET



FUND LEVEL SUMMARIES
CONSOLIDATED SOURCES AND USES
ALL FUNDS – ACTUAL EXPENSES ON A CASH BASIS

SOURCES	2008	2009	2010	2011	2012	FY 2013	13 BUD-12 ACT
ACCOUNT DESCRIPTION	ACTUAL REVENUE	ACTUAL REVENUE	ACTUAL REVENUE	ACTUAL REVENUE	ACTUAL REVENUE	BUDGETED REVENUE	COMPARISON REVENUE
PROPERTY TAXES	46,960,004	51,519,072	54,817,990	58,695,578	60,125,574	56,944,667	(3,180,907)
GROSS RECEIPTS TAXES	45,509,343	43,571,062	38,956,214	41,714,187	43,188,088	40,419,480	(2,768,608)
ALL OTHER TAXES	2,362,703	2,202,704	2,297,799	2,232,145	2,259,512	2,066,700	(192,812)
TAXES	94,832,050	97,292,838	96,072,003	102,841,910	105,573,154	99,430,827	(6,142,327)
3RD PARTY HEALTH FUNDING	11,779,589	10,387,369	67,076	0	0	0	0
CARE OF PRISONERS	8,812,256	5,167,896	3,934,760	3,603,699	3,942,100	7,756,557	3,814,457
CHARGES FOR SERVICES	5,302,256	4,490,204	4,443,055	3,797,311	5,784,989	5,508,466	(276,523)
LICENSES, PERMITS AND FEES	514,902	706,405	869,491	1,652,132	539,311	536,927	(2,384)
TOTAL SERVICE RELATED REVENUE	26,409,003	20,751,874	9,314,381	9,053,142	10,266,400	13,801,950	3,535,550
INVESTMENT INCOME	8,482,549	5,977,826	4,094,752	2,366,887	1,947,943	1,510,000	(437,943)
BOND/LOAN PROCEEDS	20,045,151	79,889,485	56,670,540	47,118,294	22,408,233	37,546,631	15,137,398
INVESTMENT/BORROWING RELATED REV.	28,527,700	85,867,311	60,765,292	49,485,181	24,357,178	39,056,631	14,699,455
STATE GRANTS & APPROPRIATIONS	10,375,729	9,514,288	11,197,154	13,409,276	11,395,181	6,148,770	(5,246,411)
FEDERAL GRANTS & SUBSIDIES	4,762,384	4,303,424	5,800,753	5,499,578	6,308,496	5,613,836	(694,660)
INTERGOVERNMENTAL GRANTS	0	50,000	372,523	282,270	0	0	0
JOINT POWERS AGREEMENTS	513,696	569,659	1,022,599	1,739,191	693,742	412,800	(280,942)
REVENUE FROM OTHER GOVERNMENTS	15,651,809	14,437,371	18,393,029	20,930,315	18,397,419	12,175,406	(6,222,013)
FINES & FORFEITURES	812,743	638,101	653,784	439,500	400,302	315,000	(85,302)
MISC. REVENUE	426,538	1,286,516	305,418	439,132	1,223,173	135,000	(1,088,173)
OTHER REVENUE	1,239,281	1,924,617	959,202	878,633	1,623,475	450,000	(1,173,475)
OPERATING TRANSFERS IN	19,923,339	27,697,075	52,605,477	37,345,527	45,054,440	53,977,120	8,922,680
CASH REQUIRED TO BALANCE BUDGET	(17,635,299)	(51,842,959)	2,708,504	(8,338,150)	(13,294,277)	57,448,696	70,742,973
TOTAL SOURCES	168,947,883	196,128,127	240,817,888	211,996,568	191,977,787	276,340,630	84,362,843
CURRENT YEAR EXPENDITURES	2008	2009	2010	2011	2012	2013	13 BUD-12ACT
ACCOUNT DESCRIPTION	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	BUDGETED EXPENSE	COMPARISON EXPENSE
SALARY & WAGES	36,599,636	40,455,461	41,113,122	38,809,453	38,847,368	44,589,909	5,742,541
EMPLOYEE BENEFITS	13,373,197	14,999,542	15,335,675	14,673,292	14,624,613	18,503,314	3,878,701
IN-STATE MILEAGE & LODGING	109,275	109,353	48,556	17,052	52,852	117,459	64,607
OUT-OF-STATE MILEAGE & LODGING	167,897	116,980	87,172	13,685	67,343	167,235	99,892
GAS & OIL	1,447,462	1,200,800	1,062,618		In own cat.		In own cat.
ALL OTHER	52,621	44,348	45,170	43,523	54,129	57,626	3,497
TRAVEL	1,777,255	1,471,481	1,243,516	74,260	174,324	342,320	167,996
GAS & OIL				1,310,435	1,480,640	2,248,630	767,990
VEHICLE MAINTENANCE				352,672	516,107	585,847	69,740
VEHICLE EXPENSE	New Category in FY 2011			1,663,107	1,996,747	2,834,477	837,730
MAINTENANCE	2,785,340	3,806,350	3,534,580	2,160,769	3,143,400	5,268,265	2,124,865
CONTRACTUAL SERVICES	9,114,064	11,733,741	11,310,095	9,877,013	10,289,052	22,263,984	11,974,932
SUPPLIES	2,381,213	2,812,283	2,395,969	1,804,852	1,826,437	2,409,223	582,786
INSURANCE (AUTO, LIABILITY, WC, ETC.)	2,787,738	3,084,142	1,290,895	2,272,811		In own cat.	In own cat.
RENT & UTILITIES	2,892,226	3,078,656	2,910,710	2,783,581	3,348,511	4,350,562	1,002,051
STATE SUPPORTED MEDICAID	2,291,540	0	0			Intercepted by State of New Mexico	
SOLE COMMUNITY PROVIDER	9,235,435	9,684,900	4,789,734	6,945,035	2,264,282	3,325,457	1,061,175
INDIGENT CLAIMS	1,152,667	1,535,674	811,507	1,730,010	1,720,587	1,725,691	5,104
ALL OTHER COSTS	2,889,918	2,355,016	5,885,120	5,769,133	5,829,017	12,528,609	6,699,592
OTHER OPERATING COSTS	21,249,524	19,738,388	15,687,966	19,500,570	13,162,397	21,930,319	8,767,922
SUBSIDIES & PASS-THROUGH	Formerly in Cont. Svc.		40,000	47,744	40,000	410,000	370,000
INSURANCE PREMIUMS & DEDUCTIBLES	New Category in FY 2012				2,422,099	2,974,751	552,652
BUILDINGS & STRUCTURES	20,270,617	17,297,098	8,794,548	14,167,177	24,464,257	32,833,760	8,369,503
EQUIPMENT, VEHICLES, FURNITURE	2,914,905	2,509,945	2,268,463	3,347,017	3,548,736	7,303,927	3,755,191
LAND ACQUISITION	4,274,880	2,094,223	6,056,899	1,252,246	353,726	3,046,842	2,693,116
ROADS	19,448,246	34,484,401	60,039,399	25,587,957	9,016,620	26,441,860	17,425,240
COMPUTERS & SOFTWARE	1,302,178	1,591,687	870,377	310,370	718,997	335,322	(383,675)
OTHER CAPITAL PURCHASES	1,160,334	1,674,236	1,728,482	8,936,045	2,197,840	10,658,992	8,461,152
CAPITAL PURCHASES	49,371,160	59,651,590	79,758,168	53,600,812	40,300,176	80,620,703	40,320,527
PRINCIPAL PAYMENTS	7,641,915	10,364,731	8,935,000	22,890,000	10,945,007	11,209,335	264,328
INTEREST AND OTHER FEES	4,731,241	6,631,204	8,858,320	9,549,158	9,151,727	9,006,910	(144,817)
DEBT SERVICE	12,373,156	16,995,935	17,793,320	32,439,158	20,096,734	20,216,245	119,511
OPERATING TRANSFERS OUT	19,923,338	24,463,356	52,605,477	37,345,528	45,054,440	53,977,120	8,922,680
TOTAL CURRENT YEAR USES	168,947,883	196,128,127	240,817,888	211,996,568	191,977,787	276,340,630	84,362,843

Uses above, equals the sum of current and prior year expenses on the previous pages. Cash required to balance budgeted expense is referred to as "Budgeted Cash" in other parts of this document.

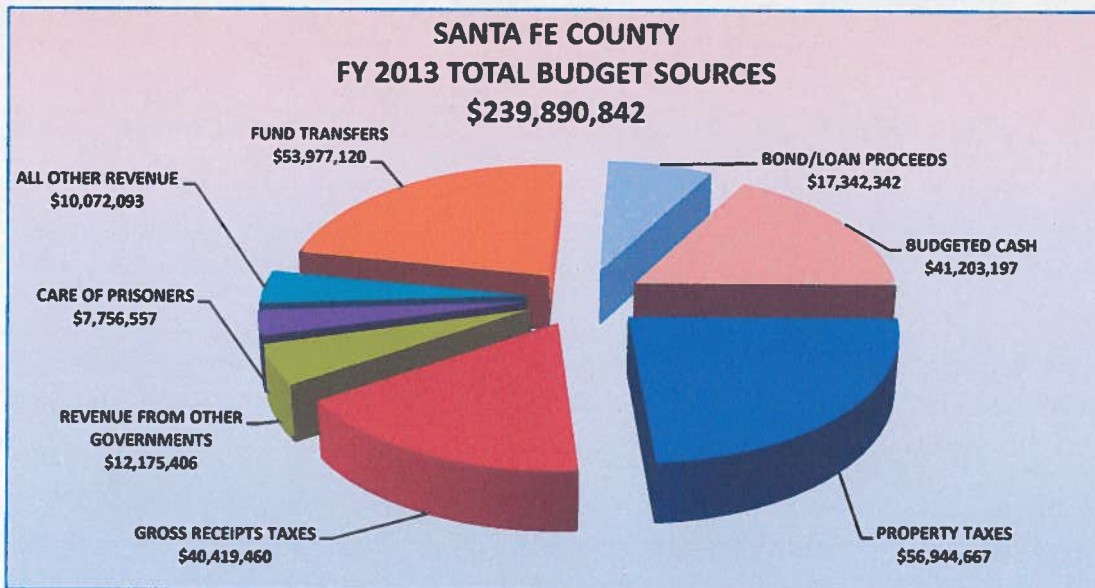
SANTA FE COUNTY
FISCAL YEAR 2013 BUDGET



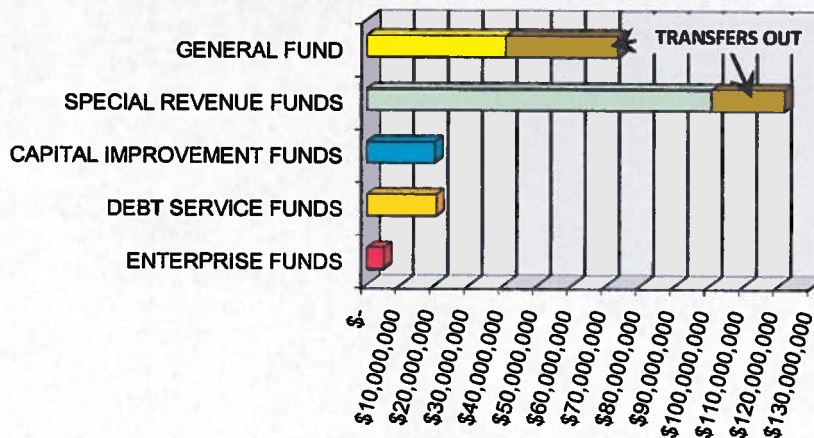
FUND LEVEL SUMMARIES
TOTAL BUDGET

TOTAL BY FUND TYPE – WITH AND WITHOUT TRANSFERS

	All Sources and Uses	Uses Less Fund Transfers Out
General Fund	73,208,970	40,426,226
Special Revenue Funds	121,686,830	100,492,454
Capital Improvement Funds	19,783,771	19,783,711
Debt Service Funds	20,216,245	20,216,245
Enterprise Funds	4,995,026	4,995,026
ALL FUNDS	239,890,842	185,913,722



SANTA FE COUNTY FUND
\$239,890,842



SANTA FE COUNTY
FISCAL YEAR 2013 BUDGET

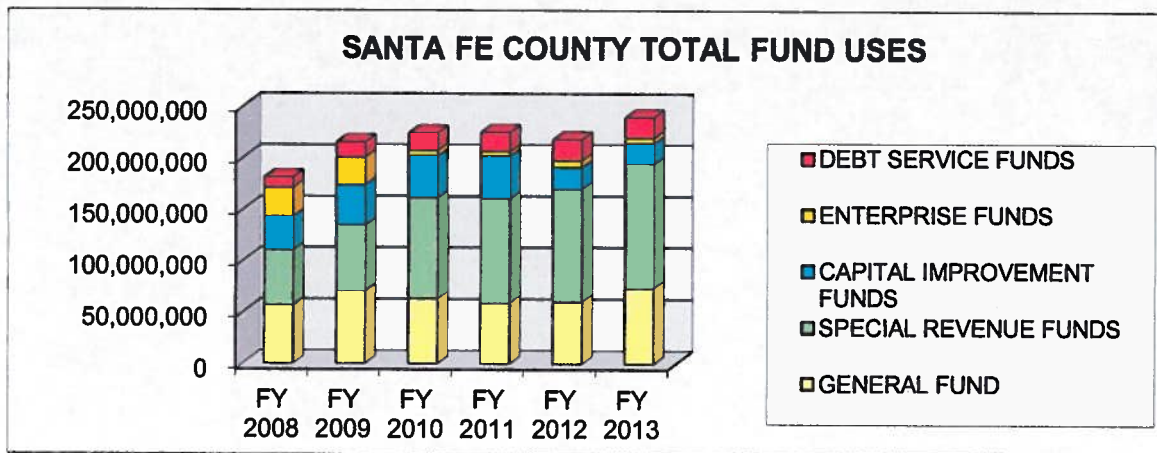


FUND LEVEL SUMMARIES
TOTAL BUDGET
BUDGETED USES BY FUND TYPE

Beginning in FY 2010 the Corrections Department and the Sheriff's Office were classified as Special Revenue Funds resulting in a significant increase in that fund type and corresponding decreases in the Enterprise Funds and the General Fund types. The Corrections Department was previously recorded as an Enterprise Fund but was deemed ineligible to be considered an Enterprise Fund. The Sheriff's Office was previously a part of the General Fund but due to its significant grant funding it became more appropriately classified as a special revenue fund.



TOTAL BUDGET	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
GENERAL FUND	56,854,745	58,442,871	63,151,815	59,177,135	60,516,890	73,208,970
SPECIAL REVENUE FUNDS	53,580,667	54,875,213	98,558,303	101,518,461	109,733,746	121,686,830
CAPITAL IMPR. FUNDS	33,040,388	87,115,747	40,332,499	41,547,585	21,339,546	19,783,771
ENTERPRISE FUNDS	27,764,634	27,164,424	5,255,235	4,191,994	6,425,578	4,995,026
DEBT SERVICE FUNDS	10,123,402	16,995,935	17,006,332	18,723,995	20,257,140	20,216,245
TOTAL	181,363,836	244,594,190	224,304,184	225,159,170	218,272,900	239,890,842



SANTA FE COUNTY
FISCAL YEAR 2013 BUDGET

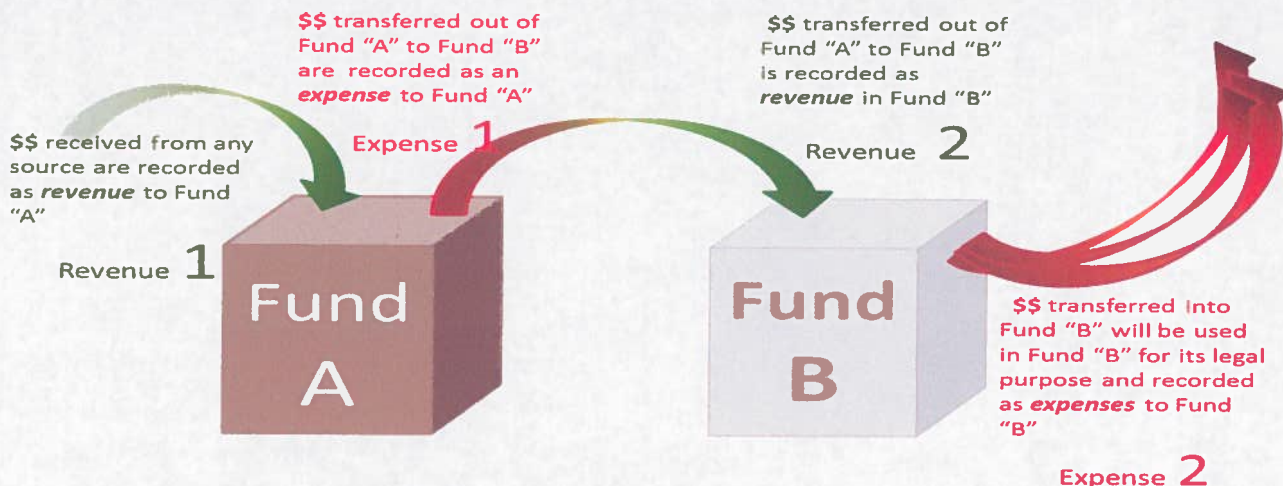


FUND LEVEL SUMMARIES
TOTAL BUDGET

BUDGETED USES BY FUND TYPE

Interfund transfers between funds are made when it is necessary for one fund to support another. The General Fund is responsible for the support of many other funds with total transfers of about \$32.8 million. A number of special revenue funds also make transfers within the constraints of the fund's restricted uses. Special revenue fund transfers out account for approximately \$21.2 million.

Transfers are said to be "double counted." Revenue is "counted" in the fund wherein it was first received and again in the fund receiving the transfer. Likewise the expenses are "counted" first as a transfer out of the fund that initially received the revenue and again as the receiving fund makes expenditures against the transferred revenue.



WITHOUT FUND TRANSFERS	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
GENERAL FUND	49,498,703	40,341,119	39,887,421	36,988,798	37,632,263	40,426,226
SPECIAL REVENUE FUNDS	46,223,851	38,353,154	90,994,428	86,369,205	88,170,521	100,492,454
CAPITAL IMPR. FUNDS	33,040,388	36,571,193	40,332,499	41,547,585	21,339,546	19,783,771
ENTERPRISE FUNDS	27,764,634	24,109,581	5,255,235	4,191,994	6,425,578	4,995,026
DEBT SERVICE FUNDS	10,123,402	16,995,935	17,006,332	18,723,995	20,257,140	20,216,245
TOTAL	166,650,978	156,370,982	193,475,915	187,821,577	173,825,048	185,91,722

