



Santa Fe County

Fiscal Year 2014 Budget

FUND LEVEL SUMMARIES

SOURCES AND USES

ALL FUNDS - ACTUAL EXPENSES

CURRENT YEAR EXPENDITURES	2009	2010	2011	2012	2013	2014
ACCOUNT DESCRIPTION	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	ACTUAL EXPENSE	BUDGETED EXPENSE
SALARY & WAGES	40,455,461	41,113,122	38,809,453	38,847,368	39,873,598	46,854,479
EMPLOYEE BENEFITS	14,994,466	15,331,272	14,671,854	14,624,332	15,061,167	20,585,127
IN-STATE MILEAGE & LODGING	103,226	34,709	14,112	49,273	54,101	237,292
OUT-OF-STATE MILEAGE & LODGING	98,906	83,674	11,967	60,136	68,628	197,454
GAS & OIL	1,145,582	1,046,154	In own cat.	In own cat.	In own cat.	In own cat.
ALL OTHER	42,723	45,170	42,175	49,796	34,811	54,350
TRAVEL	1,390,437	1,209,707	68,254	159,205	157,540	489,096
GAS & OIL			1,308,113	1,480,640	1,553,363	2,096,523
VEHICLE MAINTENANCE			352,672	465,921	512,341	593,482
VEHICLE EXPENSE			1,660,785	1,946,561	2,065,704	2,690,005
MAINTENANCE	3,330,036	2,911,174	2,039,859	2,866,952	2,626,732	4,870,221
CONTRACTUAL SERVICES	9,915,626	9,064,213	8,638,812	9,173,387	10,314,068	13,770,290
SUPPLIES	2,421,882	2,204,646	1,453,163	1,609,104	1,571,390	2,672,708
INSURANCE (AUTO, LIABILITY, WC, ETC.)	3,083,142	1,290,895	2,241,889	In own cat.	In own cat.	In own cat.
RENT & UTILITIES	2,954,286	2,786,762	2,689,521	3,268,450	3,356,055	4,403,273
STATE SUPPORTED MEDICAID	0	0	Intercepted by State of NM			
SOLE COMMUNITY PROVIDER (SCP)	9,684,900	4,789,734	6,945,035	2,264,282	1,974,689	In own cat.
INDIGENT CLAIMS	1,310,217	757,973	1,471,842	1,720,587	1,464,329	In own cat.
ALL OTHER COSTS	2,163,614	5,806,350	5,685,539	5,744,549	5,639,710	13,393,956
OTHER OPERATING COSTS	19,196,159	15,431,714	19,033,826	12,997,868	12,434,783	17,797,229
SUBSIDIES & PASS-THROUGH		40,000	47,744	40,000	214,324	410,000
HEALTHCARE ASSISTANCE (INC. SCP)						4,305,430
OTHER PUBLIC SAFETY						927,506
OTHER ELECTION EXPENSES						74,487
INSURANCE PREMIUMS & DEDUCTIBLES				2,414,188	2,534,868	3,234,876
BUILDINGS & STRUCTURES	10,782,075	5,107,593	5,322,302	3,292,735	4,819,191	11,521,906
EQUIPMENT, VEHICLES, FURNITURE	1,340,261	1,607,987	2,942,600	2,488,845	4,294,051	4,880,600
LAND ACQUISITION	2,077,023	5,980,549	1,236,208	318,649	133,258	1,806,321
ROADS	31,092,777	45,607,387	20,788,790	2,661,233	7,224,814	17,751,816
COMPUTERS & SOFTWARE	873,377	528,540	279,682	245,719	755,961	360,994
OTHER CAPITAL PURCHASES	1,486,008	1,528,317	8,765,666	1,514,698	515,417	8,951,455
CAPITAL PURCHASES	47,651,521	60,360,373	39,335,248	10,521,879	17,742,692	45,273,092
PRINCIPAL PAYMENTS	10,364,731	8,935,000	22,890,000	10,945,007	11,115,000	9,645,898
INTEREST AND OTHER FEES	6,631,204	8,858,320	9,549,158	9,151,727	9,005,677	8,978,005
DEBT SERVICE	16,995,935	17,793,320	32,439,158	20,096,734	20,120,677	18,623,903
OPERATING TRANSFERS OUT	24,463,356	52,605,477	37,345,528	45,054,440	53,177,683	53,395,932
TOTAL CURRENT YEAR USES	180,814,879	218,065,018	195,543,684	160,352,018	177,895,226	235,974,381

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 FY 09 or FY 10 Sources or Uses. Beginning in FY 2011 the GRT was completely removed from the budget. We estimate it will bring in about \$2.2M for the State in support of the Medicaid program in FY 2014.



Santa Fe County

Fiscal Year 2014 Budget

FUND LEVEL SUMMARIES

SOURCES AND USES

ALL FUNDS - ACTUAL EXPENSES (cont'd)

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, insurance and deductibles to their own category in FY 2012, and in FY 2014 sole community provider payments and indigent claims were moved to the category "healthcare assistance." Also in FY 2014 other public safety expenses and other election expenses which had previously been reported in "all other costs" were separated into their own categories.

PRIOR YEAR EXPENDITURES	2009 ACTUAL EXPENSE	2010 ACTUAL EXPENSE	2011 ACTUAL EXPENSE	2012 ACTUAL EXPENSE	2013 ACTUAL EXPENSE	2014 BUDGETED EXPENSE
ACCOUNT DESCRIPTION						
SALARY & WAGES	0	0	0	0	0	0
EMPLOYEE BENEFITS	5,076	4,403	1,438	281	3,626	10,579
IN-STATE MILEAGE & LODGING	6,127	13,847	2,940	3,579	4,193	9,934
OUT-OF-STATE MILEAGE & LODGING	18,074	3,498	1,718	7,207	1,660	9,260
GAS & OIL	55,218	16,464	2,322	0	0	0
ALL OTHER	1,625	0	1,348	4,333	0	6,559
TRAVEL	81,044	33,809	8,328	15,119	5,853	25,753
VEHICLE EXPENSE				50,186	33,424	115,327
MAINTENANCE	476,314	623,406	120,910	276,448	607,597	1,562,131
CONTRACTUAL SERVICES	1,818,115	2,245,882	1,238,201	1,115,665	3,036,587	4,467,600
SUPPLIES	390,401	191,323	351,689	217,333	179,457	639,236
INSURANCE (AUTO, LIABILITY, WC, ETC.)	1,000	0	30,922	7,911	0	1,431
RENT & UTILITIES	124,370	123,948	94,060	80,061	177,696	571,102
STATE SUPPORTED MEDICAID	0	0		Intercepted by State of NM		
SOLE COMMUNITY PROVIDER	0	0	0	0	0	0
INDIGENT CLAIMS	225,457	53,534	258,168	0	0	0
ALL OTHER COSTS	191,402	78,770	83,594	84,468	34,108	122,730
OTHER OPERATING COSTS	542,229	256,252	466,744	172,440	211,804	695,263
HEALTHCARE ASSISTANCE						1,427,268
OTHER PUBLIC SAFETY EXPENSES						431,808
OTHER ELECTION EXPENSES						2,101
BUILDINGS & STRUCTURES	6,515,023	3,686,955	8,844,875	21,171,522	18,844,682	4,822,945
EQUIPMENT, VEHICLES, FURNITURE	1,169,684	660,476	404,417	1,059,891	2,759,174	1,250,045
LAND ACQUISITION	17,200	76,350	16,038	35,077	20,681	591,102
ROADS	3,391,624	14,432,012	4,799,167	6,355,387	1,874,334	5,520,689
COMPUTERS & SOFTWARE	718,310	341,837	30,688	473,278	91,710	107,624
OTHER CAPITAL PURCHASES	188,228	200,165	170,379	683,142	372,045	1,355,929
CAPITAL PURCHASES	12,000,069	19,397,795	14,265,564	29,778,297	23,962,626	13,648,334
DEBT SERVICE	0	0	0	0	0	13,500
OPERATING TRANSFER OUT	0	0	0	0	0	0
TOTAL PRIOR YEAR USES	15,313,248	22,752,870	16,452,874	31,625,769	28,040,974	23,038,900

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 provided in these consolidated schedules are on a cash basis. Historical expense information in the fund detail, however, includes actual expenses plus encumbrances.



Santa Fe County

Fiscal Year 2014 Budget

FUND LEVEL SUMMARIES

CONSOLIDATED SOURCES AND USES

ALL FUNDS - CONSOLIDATED SOURCES AND USES (Actual Expenses Are Cash Basis)

SOURCES	2009 ACTUAL REVENUE	2010 ACTUAL REVENUE	2011 ACTUAL REVENUE	2012 ACTUAL REVENUE	FY 2013 ACTUAL REVENUE	2014 BUDGETED REVENUE	14 BUD-13 ACT COMPARISON REVENUE
ACCOUNT DESCRIPTION							
PROPERTY TAXES	51,519,072	54,817,990	58,695,578	60,125,574	59,320,472	54,881,478	(4,438,994)
GROSS RECEIPTS TAXES	43,571,062	38,956,214	41,714,187	43,188,068	43,398,125	42,402,820	(995,305)
ALL OTHER TAXES	2,202,704	2,297,799	2,232,145	2,259,512	2,420,931	2,123,750	(297,181)
TAXES	97,292,838	96,072,003	102,641,910	105,573,154	105,139,528	99,408,048	(5,731,480)
3RD PARTY HEALTH FUNDING	10,387,369	67,076	0	0	0	0	0
CARE OF PRISONERS	5,167,896	3,934,760	3,603,699	3,942,100	7,122,587	5,962,799	(1,159,788)
CHARGES FOR SERVICES	4,490,204	4,443,055	3,797,311	5,784,989	6,921,141	7,725,204	804,063
LICENSES, PERMITS AND FEES	706,405	869,491	1,652,132	539,311	633,330	527,875	(105,455)
TOTAL SERVICE RELATED REVENUE	20,751,874	9,314,381	9,053,142	10,266,400	14,677,058	14,215,878	(461,180)
INVESTMENT INCOME	5,977,826	4,094,752	2,366,887	1,947,943	1,947,943	1,260,000	(891,542)
BOND/LOAN PROCEEDS	79,889,485	56,670,540	47,118,294	22,409,233	19,937,192	49,300	(19,887,892)
INVESTMENT/BORROWING RELATED REV	85,867,311	60,765,292	49,485,181	24,357,176	22,088,734	1,309,300	(20,779,434)
STATE GRANTS & APPROPRIATIONS	9,514,288	11,197,154	13,409,276	11,395,181	6,571,836	5,532,426	(1,039,410)
FEDERAL GRANTS & SUBSIDIES	4,303,424	5,800,753	5,499,578	6,308,496	5,035,170	5,938,641	903,471
INTERGOVERNMENTAL GRANTS	50,000	372,523	282,270	0	0	0	0
JOINT POWERS AGREEMENTS	569,659	1,022,599	1,739,191	693,742	859,505	445,000	(414,505)
REVENUE FROM OTHER GOVERNEMNTS	14,437,371	18,393,029	20,930,315	18,397,419	12,466,511	11,916,067	(550,444)
FINES & FORFEITURES	638,101	653,784	439,500	400,302	489,616	265,000	(224,616)
MISC. REVENUE	1,286,516	305,418	439,132	1,223,173	1,005,099	197,559	(807,540)
OTHER REVENUE	1,924,617	959,202	878,633	1,623,475	1,494,715	462,559	(1,032,156)
OPERATING TRANSFERS IN	27,697,075	52,605,477	37,345,527	45,054,440	53,177,683	53,395,932	218,249
CASH REQUIRED TO BALANCE BUDGET	(51,842,959)	2,708,504	(8,338,150)	(13,294,277)	(3,108,029)	55,266,597	58,374,626
TOTAL SOURCES	196,128,127	240,817,888	211,996,558	191,977,787	205,936,200	235,974,381	30,038,181
CURRENT YEAR EXPENDITURES	2009 ACTUAL EXPENSE	2010 ACTUAL EXPENSE	2011 ACTUAL EXPENSE	2012 ACTUAL EXPENSE	2013 ACTUAL EXPENSE	2014 BUDGETED EXPENSE	14 BUD-13 ACT COMPARISON EXPENSE
ACCOUNT DESCRIPTION							
SALARY & WAGES	40,455,461	41,113,122	38,809,453	38,847,368	39,873,598	46,854,479	6,980,881
EMPLOYEE BENEFITS	14,999,542	15,335,675	14,673,292	14,624,613	15,064,793	20,595,706	5,530,913
IN-STATE MILEAGE & LODGING	109,353	48,556	17,052	52,852	58,294	247,226	188,932
OUT-OF-STATE MILEAGE & LODGING	116,980	87,172	13,685	67,343	70,288	206,714	136,426
GAS & OIL	1,200,800	1,062,618		In own cat.			In own cat.
ALL OTHER	44,348	45,170	43,523	54,129	34,811	60,909	26,098
TRAVEL	1,471,481	1,243,516	74,260	174,324	163,393	514,849	351,456
GAS & OIL			1,310,435	1,480,640	1,553,363	2,096,523	543,160
VEHICLE MAINTENANCE			352,672	516,107	545,765	708,809	163,044
VEHICLE EXPENSE			1,663,107	1,996,747	2,099,128	2,805,332	706,204
MAINTENANCE	3,806,350	3,534,580	2,160,769	3,143,400	3,234,329	6,432,352	3,198,023
CONTRACTUAL SERVICES	11,733,741	11,310,095	9,877,013	10,289,052	13,350,655	18,237,890	4,887,235
SUPPLIES	2,812,283	2,395,969	1,804,852	1,826,437	1,750,847	3,311,944	1,561,097
INSURANCE (AUTO, LIABILITY, WC, ETC.)	3,084,142	1,290,895	2,272,811		In own cat.		In own cat.
RENT & UTILITIES	3,078,656	2,910,710	2,783,581	3,348,511	3,533,751	4,974,375	1,440,624
STATE SUPPORTED MEDICAID	0	0			Intercepted by State of New Mexico		
SOLE COMMUNITY PROVIDER	9,684,900	4,789,734	6,945,035	2,264,282	1,974,689	0	(1,974,689)
INDIGENT CLAIMS	1,535,674	811,507	1,730,010	1,720,587	1,464,329	0	(1,464,329)
ALL OTHER COSTS	2,355,016	5,885,120	5,769,133	5,829,017	5,673,818	13,516,686	7,842,868
OTHER OPERATING COSTS	19,738,388	15,687,966	19,500,570	13,162,397	12,646,587	18,491,061	5,844,474
SUBSIDIES & PASS-THROUGH		40,000	47,744	40,000	214,324	410,000	195,676
HEALTHCARE ASSISTANCE (INC. SCP)						5,732,698	5,732,698
OTHER PUBLIC SAFETY						1,359,314	1,359,314
OTHER ELECTION EXPENSES						76,588	76,588
INSURANCE PREMIUMS & DEDUCTIBLES							
BUILDINGS & STRUCTURES	17,297,098	8,794,548	14,167,177	24,464,257	23,663,873	16,344,851	(7,319,022)
EQUIPMENT, VEHICLES, FURNITURE	2,509,945	2,268,463	3,347,017	3,548,736	7,053,225	6,130,645	(922,580)
LAND ACQUISITION	2,094,223	6,056,899	1,252,246	353,726	153,939	2,397,423	2,243,484
ROADS	34,484,401	60,039,399	25,587,957	9,016,620	9,099,148	23,272,505	14,173,357
COMPUTERS & SOFTWARE	1,591,687	870,377	310,370	718,997	847,671	468,618	(379,053)
OTHER CAPITAL PURCHASES	1,674,236	1,728,482	8,936,045	2,197,840	887,462	10,307,384	9,419,922
CAPITAL PURCHASES	59,651,590	79,758,168	53,600,812	40,300,176	41,705,318	58,921,426	17,216,108
PRINCIPAL PAYMENTS	10,364,731	8,935,000	22,890,000	10,945,007	11,115,000	9,659,398	(1,455,602)
INTEREST AND OTHER FEES	6,631,204	8,858,320	9,549,158	9,151,727	9,005,677	8,978,005	(27,672)
DEBT SERVICE	16,995,935	17,793,320	32,439,158	20,096,734	20,120,677	18,637,403	(1,483,274)
OPERATING TRANSFERS OUT	24,463,356	52,605,477	37,345,528	45,054,440	53,177,683	53,395,932	218,249
TOTAL CURRENT YEAR USES	196,128,127	240,817,888	211,996,558	191,977,787	205,936,200	259,013,281	53,077,081

Uses above, equal 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

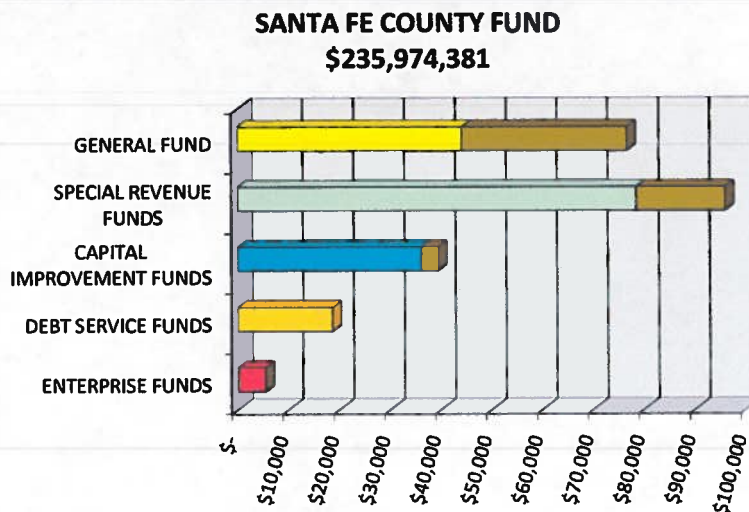
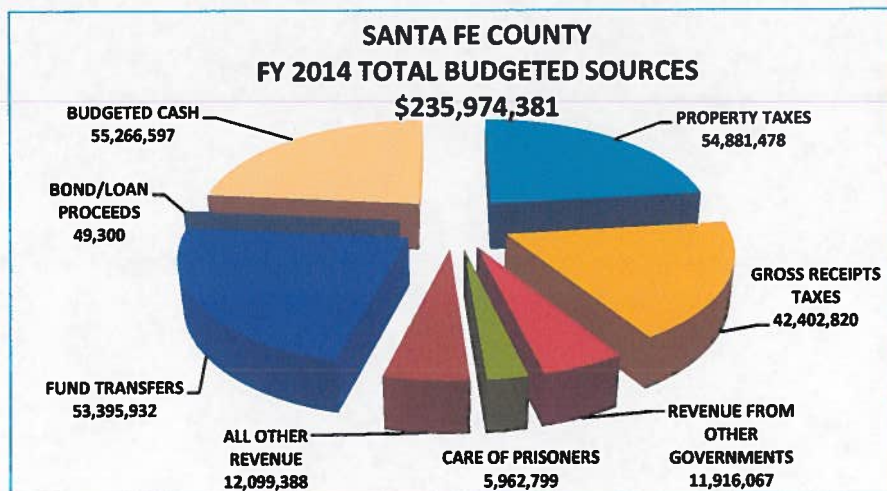
Fiscal Year 2014 Budget

FUND LEVEL SUMMARIES

TOTAL BUDGET

TOTAL BY FUND TYPE - WITH AND WITHOUT TRANSFERS

	All Sources and Uses	Uses Less Fund Transfers Out
General Fund	76,602,117	44,088,415
Special Revenue Funds	95,849,278	78,382,611
Capital Improvement Funds	39,393,247	36,087,684
Debt Service Funds	18,623,903	18,623,903
Enterprise Funds	5,505,836	5,395,836
ALL FUNDS	235,974,381	182,578,449





Santa Fe County

Fiscal Year 2014 Budget

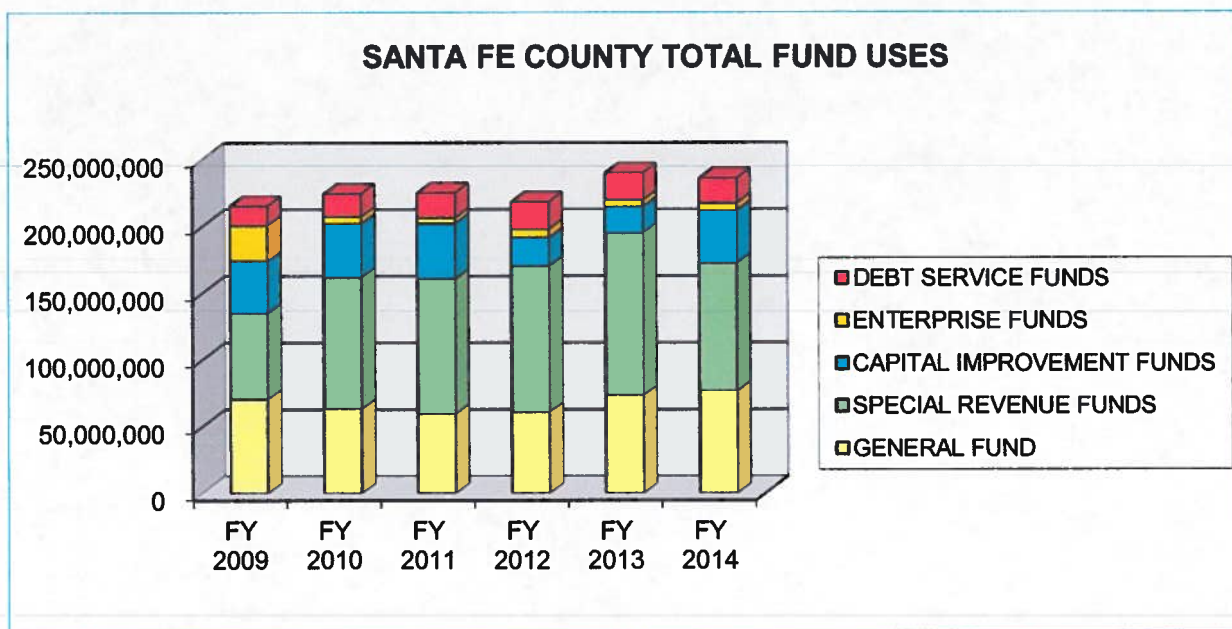
FUND LEVEL SUMMARIES

TOTAL BUDGET

BUDGETED USES BY FUND TYPE

Beginning in FY 2010 the Corrections Operating and the Sheriff's Office Operating Funds 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. Correctional Services were previously recorded in an Enterprise Fund but were 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. For the FY 2014 budget the capital outlay gross receipts tax fund was reclassified as a capital improvement fund from a special revenue fund. It was decided that, because the fund is restricted to capital uses, it is better classified as a capital improvement fund. As a result, the special revenue funds decreased and the capital improvement funds increased correspondingly.

TOTAL BUDGET	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
GENERAL FUND	58,442,871	63,151,815	59,177,135	60,516,890	73,208,970	76,602,117
SPECIAL REVENUE FUNDS	54,875,213	98,558,303	101,518,461	109,733,746	121,686,830	95,849,278
CAPITAL IMPR. FUNDS	87,115,747	40,332,499	41,547,585	21,339,546	19,783,771	39,393,247
ENTERPRISE FUNDS	27,164,424	5,255,235	4,191,994	6,425,578	4,995,026	5,505,836
DEBT SERVICE FUNDS	16,995,935	17,006,332	18,723,995	20,257,140	20,216,245	18,623,903
TOTAL	244,594,190	224,304,184	225,159,170	218,272,900	239,890,842	235,974,381





Santa Fe County

Fiscal Year 2014 Budget

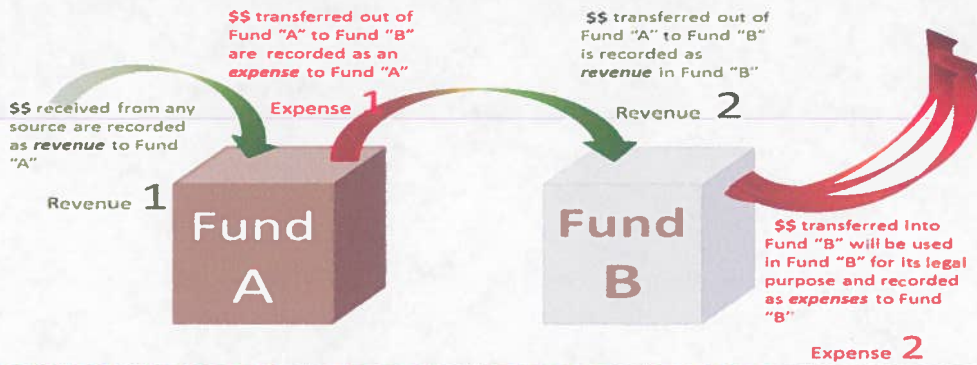
FUND LEVEL SUMMARIES

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 \$32.5 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 \$17.5 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 TRANSFERS	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
GENERAL FUND	40,341,119	39,887,421	36,988,798	37,632,263	40,426,226	44,088,415
SPECIAL REVENUE FUNDS	38,353,154	90,994,428	86,369,205	88,170,521	100,492,454	78,382,611
CAPITAL IMPR. FUNDS	36,571,193	40,332,499	41,547,585	21,339,546	19,783,771	36,087,684
ENTERPRISE FUNDS	24,109,581	5,255,235	4,191,994	6,425,578	4,995,026	5,395,836
DEBT SERVICE FUNDS	16,995,935	17,006,332	18,723,995	20,257,140	20,216,245	18,623,903
TOTAL	156,370,982	193,475,915	187,821,577	173,825,048	185,91,722	182,578,449

