

NON-  
DEPARTMENTAL

SANTA FE COUNTY  
 FISCAL YEAR 2008 BUDGET  
**NON-DEPARTMENTAL**



DEPARTMENTS	FUNDS				
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL IMPROVEMENT FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS
CONTINGENCY	\$ 1,500,000				
SET-ASIDES	\$ 2,003,541				
CAPITAL PACKAGE	\$ 6,120,371				\$ 501,800
DEBT SERVICE		\$ 293,343		\$ 10,123,402	
FUND TRANSFERS	\$ 7,356,042	\$ 6,909,451			
<b>TOTAL</b>	<b>\$ 16,979,954</b>	<b>\$ 7,202,794</b>	<b>\$ -</b>	<b>\$ 10,123,402</b>	<b>\$ 501,800</b>
<b>\$</b>	<b>34,807,950</b>				

**EXPENDITURE OR SET-ASIDE OBJECTIVES**

**CONTINGENCY**

General Fund Contingency is utilized as an annual reserve to satisfy unanticipated budgetary needs. Due to the growth of the General Fund budget, Contingency was increased from \$1.25 million to \$1.5 million in Fiscal Year 2008

**SET-ASIDES**

General Fund budget is set-aside for known needs wherein their cost is not determinable. Salary and benefit increases resulting from labor negotiations are the best example. Also, in Fiscal Year 2008, there were available funds for recurring and non-recurring program expense to be determined collectively by the County Board of Commissioners. Not all of these funds were budgeted, and that portion remains in the Set-Aside budget.

**CAPITAL PACKAGE**

A Capital Package is usually comprised of a list of capital equipment for which budget has been approved for General Fund organizations. These Capital Packages have ranged from \$1.7 million to \$2.3 million annually. When an organization buys an item in the Capital Package, the funding is transferred out of the Capital Package budget to the organization's budget. The Capital Package concept is a control mechanism to insure that equipment budgets are planned and that planned items are purchased. The size of the capital package is a product of available cash above reserve requirements in the General Fund. In Fiscal Year 2008, due to previous positive variances in actual revenues over planned in property taxes, and in expenses lower than budget, a considerable General Fund cash balance above reserve requirements became available cash. There the Capital Package budget includes two significant expenditures outside of equipment; \$1.6 million for fixtures for the new Public Works facility, and \$1.9 million for land acquisition for a County business park.

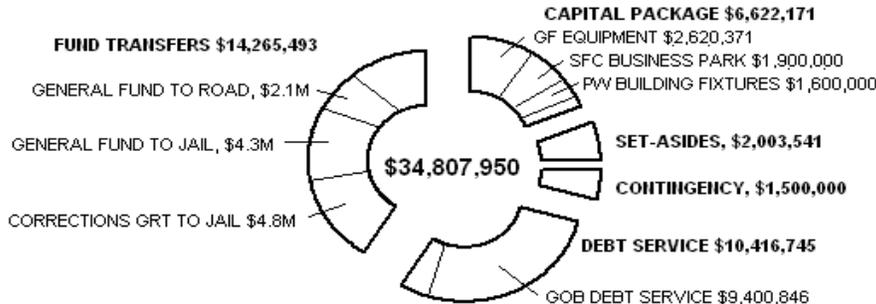
**DEBT SERVICE**

Most debt service is considered to be non-departmental in nature. The major exception to this is debt payments on the County Jail. This \$2.25 million expense is budgeted in the Adult Detention Facility (Corrections) budget in order to facilitate the computation of the daily cost per inmate in the Jail in order to designate Care of Prisoner rates for outside agencies. Please consult the Debt section of this document for debt service budgets.

**FUND TRANSFERS**

Fund transfers that are not budgeted within an organization's line item budget are considered to be non-departmental in nature. Exceptions are DWI Program funds which are transferred to the Sheriff's Department for DWI law-enforcement, and the HUD Section 8 Voucher fund transfer to the housing fund where rental vouchers are administered. The budget for money transferred from one fund to another and used operationally by the receiving fund, is counted twice; the first time when the money is transferred and the second time in the receiving fund/organization budget, hence the non-departmental nature of most fund transfers.

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	BUDGET	STAFF
GENERAL FUND CONTINGENCY		
CONTINGENCY	1,500,000	
SUBTOTAL	\$ 1,500,000	0.0
SET-ASIDES		
NON-DEPARTMENTAL		
10-22 FY 2008 COLA	300,000	
10-26 MERIT POOL	200,000	
10-90 LABOR NEGOTIATIONS	425,000	
10-94 ROLLING LIST	75,304	
20-90 COMPENSATION STUDY	380,000	
70-90 INFRASTRUCTURE COST	100,000	
70-98 BCC DISCRETIONARY	200,000	
UNALLOCATED BCC BUDGET		
60-90 NON-RECURRING	250,000	
70-90 RECURRING	73,237	
SUBTOTAL	\$ 2,003,541	0.0
CAPITAL PACKAGE - GENERAL FUND		
EQUIPMENT CAPITAL PACKAGE	2,620,371	
PUBLIC WORKS BUILDING FIXTURES	1,600,000	
SFC BUSINESS PARK LAND ACQUISITION	1,900,000	
SUBTOTAL	\$ 6,120,371	0.0
CAPITAL PACKAGE - JAIL FUND		
EQUIPMENT CAPITAL PACKAGE	501,800	
SUBTOTAL	\$ 501,800	0.0
DEBT SERVICE		
370 FACILITY BOND 97 - ARBITRAGE	293,343	
401 GOB BOND DEBT SERVICE	9,400,846	
403 PARAMOUNT LOAN DEBT SERVICE	300,131	
406 GRT REVENUE BOND DEBT SERVICE	422,425	
TOTAL NON-DEPARTMENTAL	\$ 10,416,745	0.0
FUND TRANSFERS		
101 FROM GENERAL FUND	7,356,042	
201 FROM CORRECTIONS FUND	150,000	
212 FROM ENVIRONMENTAL GRT FUND	840,000	
219 FROM CORRECTIONS GRT FUND	4,800,000	
244 FROM FIRE OPERATIONS FUND	1,119,451	
TOTAL FUND TRANSFERS	\$ 14,265,493	0.0
TOTAL NON-DEPARTMENTAL	\$ 34,807,950	0.0