

SANTA FE COUNTY  
FISCAL YEAR 2009 BUDGET



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# SANTA FE COUNTY

## FISCAL YEAR 2009 BUDGET



# THE BUDGETING PROCESS

## OVERVIEW

A budget can be defined as the written expression of an organization or program's goals and objectives and the resources required to achieve them. Based on a projection of financial resources, an annual budget is developed by evaluating the organization structure and its programmatic priorities in order to establish the goals and objectives for the upcoming year. The budget is a plan by which the Board of County Commissioners sets financial policies and authorizes the allocation of resources and expenditures to accomplish the County's goals and objectives. The budget expressed in this document, along with continuing budget resolutions and adjustments throughout the fiscal year provide the basis for the control of expenditures.

Santa Fe County's annual budget is prepared in accordance with the requirements for New Mexico government entities and financial policies as established by statute and the State Department of Finance and Administration (DFA), Local Government Division. It is an annual Fiscal Year budget wherein initial appropriations must be approved by the Board of Commissioners and the DFA. Budget adjustments within a fund, between departments, or between line items may be administratively approved by the County.



*County Administration Building - South View*

## ACCOUNTING BASIS FOR BUDGETING

Governmental financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting, wherein revenue is recognized in the year when it is earned and expenditures are recorded when the related liability is incurred. The budget also includes proceeds from long-term financing and capital grants. Revenue and expenditures include capital outlay and bond payments. Depreciation on property and equipment are excluded from the budget. Also, for budget comparisons, the actual amounts reported on the budgetary basis differ from the modified accrual basis for government fund types and accrual basis for the Enterprise Funds. Differences between the budgetary basis and GAAP include the following:

- a) The budget includes encumbrances as actual expense. GAAP does not include encumbrances as expenditures. Capitalized lease obligations are budgetary expenditures when paid, and
- b) The budget does not include certain liabilities, receivables and depreciation expense for enterprise funds. The GAAP basis financial statements do not include those transactions.

# SANTA FE COUNTY FISCAL YEAR 2009 BUDGET



## THE BUDGETING PROCESS

### SUMMARY OF BUDGETARY FINANCIAL POLICIES AND PROCESS

Santa Fe County Financial Policies are expressed in detail at the end of this section of the budget. Budgetary financial policy as expressed in regard to a balanced budget, is to hold spending of a recurring nature to levels sustainable by recurring revenue for operational costs, particularly in the General Fund, and to fund capital equipment and one-time expense through the use of positive cash balances and other non-recurring revenues. Policies also prescribe fund cash balances and debt limitations.

The County Finance Department maintains extensive revenue records to enable accurate budget forecasts of revenue. Property Tax budgets are determined from an analysis of property valuations and historic trends. Gross receipts tax budgets are determined from trend data and from an economic analysis of business activity underlying the receipt of these taxes. Property tax

revenue, being the principle source of revenue is determined by property valuation formulas and by trend analysis. Property taxes and gross receipts taxes revenues are usually quite conservatively estimated in the budget.



*County Administration Building - Interior Hall*

Budgeted expenses are developed through a baseline approach, with zero-based detailed explanations required for contractual services and capital purchases, and other line items with significant budgets. Additions above baseline are requested and approved as 'building blocks' which define expanded or additional services. Capital equipment budgets are developed and managed as a General Fund capital package wherein funds are released to the purchasing organization as purchases are made for specific items detailed in the budget. Requested staff additions are associated with building blocks and placed on a 'rolling list' to be proposed by the County Manager and approved by the Board of County Commissioners as General Fund revenue and expenditure demands on the general fund become clear during the fiscal year.

Revenue is recognized in the budget for Capital Outlay Gross Receipts taxes and available funds from bond proceeds are budgeted. Whether or not there is a specific plan for expenditures against these revenues, they will be generically budgeted. Specific projects and their budgets are usually defined during the course of the fiscal year.

# SANTA FE COUNTY

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# THE BUDGETING PROCESS

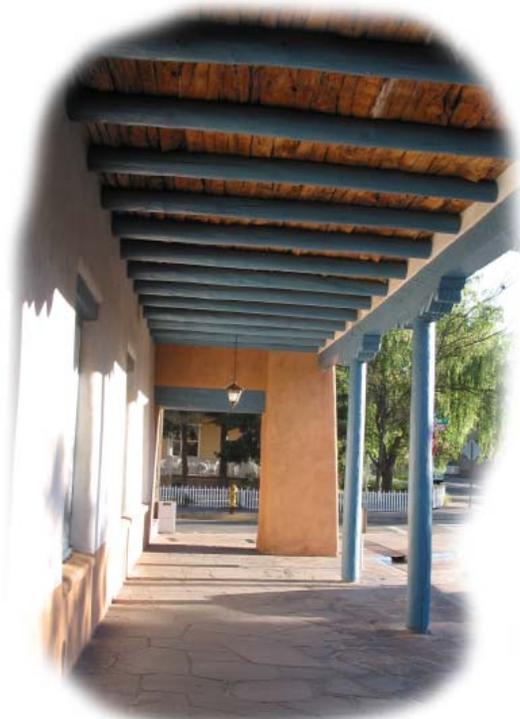
Santa Fe County is committed to developing a sound financial plan for operations and capital improvements. In regard to this commitment, the County utilizes conservative growth forecasts, and:

- a) Permits the County Manager and Departmental Directors to manage the operating budget with the Board of County Commissioners deciding allocations.
- b) Appropriates the budget in accordance with County policy and State Department of Finance and Administration guidance.
- c) Adjusts the budget through departmental budget amendments and a county-wide mid-year budget review to reflect changes in the local economy, changes in service priorities, and receipt of unbudgeted revenue.
- d) Organizes the budget so that revenues are related to expenditures as much as possible.
- e) Provides department staff with immediate on-line access to revenue and expenditure information for controlling expenditures against appropriations.

## A BALANCED BUDGET

The State of New Mexico requires a “balanced budget” for each fund, in that budgeted cash balances for each fund at the end of the fiscal year must not be less than zero or a reserve amount that meets statutory requirements. The statutory requirement for the General Fund is 25% of budgeted expense. For the Road Fund, it is one month, or 8.33% of budgeted expense. Also, a financial objective of the County is that each fund that is the direct source of operational expense should also have a reserve of one-month’s budgeted expense. Such other funds would include the Indigent Fund, the EMS Health Fund, the Housing Enterprise Fund, and the Jail Enterprise Fund.

Santa Fe County imposes this balanced budget standard in conjunction with the standard that recurring expense in each fund be sourced with recurring revenue. Non-recurring expense is defined as one-time expenditures for capital items or for operational revenue not foreseen to be a part of the expense base in the following year’s budget requirements. A non-recurring source is defined as budgeted cash or revenue to be realized in the current fiscal year. The recurring standard of balanced budgets facilitates the ability of the County to fund non-grant organizations and programs, minimizing the possibility of over-extending County resources in the future.



*County Administration Building - Front Portico*



## THE BUDGETING PROCESS

### BASIS FOR DETERMINING REVENUE

The County Finance Department reviews revenues as part of the budget process. Principal sources for ongoing revenue for the County are property taxes, gross receipts (sales) taxes, fees and charges for services, intergovernmental grants, and income from investments. Monthly receipts of revenue in all line items within each of these categories are recorded and utilized to forecast trends in revenue receipts.

- a) Property taxes which constitute 70% of General Fund revenue are estimated from calculations of existing and new valuations of residential and commercial property, the economic growth rate, as well as from trends derived from monthly receipt data. Property tax revenue budget estimates are quite conservative, as budget shortfalls in tax receipts have serious impacts on County operations.
- b) Gross Receipts taxes are estimated from trend data and from economic analysis of the business activities in the areas of construction, wholesale, retail and service sectors. This methodology generally results in highly accurate gross receipts tax budgets which are monitored as tax revenues are received from month to month.
- c) County fee schedules for services consist mainly of building and development impact fees, utilities fees such as for solid waste disposal, water and sewer services, document recording fees, fees arising from ambulance services, and the maintenance of out-of-jurisdiction inmates in County corrections facilities. Impact fees are based on the operational and capital requirements which are the consequence of new development and increased population. Service fees are based on the cost of delivery of services. Analysis of the impacts of new development and costs of services are jointly made by the service departments and Finance, and new fee schedules are presented to the Board of County Commissioners as part of the budget approval and amendment process. Most fee schedules are established by County Ordinance. The budget for fee revenue is determined from the current fee schedule and an analysis of monthly revenue over the past three years.
- d) Budgeted investment income is the product of the analysis of invested monies and the economy supporting investment rates. Investment Income depends on the quantity of available money to be invested; the length of time an investment can be made, and the interest rate at which money can be invested. A base investment income figure that can be considered as recurring is budgeted; any additional actual income is considered to be non-recurring or the result of unusually high rates that cannot be depended upon to be maintained in an economic cycle. An analysis of these parameters is especially important in the markets of declining and then increasing interest rates experienced in the last five years.

**SANTA FE COUNTY**  
**FISCAL YEAR 2009 BUDGET**



## THE BUDGETING PROCESS

### CAPITAL SPENDING

Santa Fe County updates its Infrastructure Capital Improvements Plan (ICIP) on an annual basis, usually about 60 days after submission of the Fiscal Year Budget to the State. The ICIP is a five-year plan that is designed to show the status of existing capital projects as well as to identify new capital projects and their funding sources. Because of its long range focus, the ICIP allows management the opportunity to plan current and future capital needs, and to communicate these needs to State Legislators who apportion State funds to counties and municipalities for capital projects. The Legislature meets in January-February each year and appropriates capital monies to New Mexico Counties. Substantial increases in capital appropriations due to increased State natural gas and crude oil tax revenues have resulted in appropriations that follow the ICIP plans much less than in the past. The Capital section of the budget concentrates this year on the historical growth of capital projects and the construction backlog that confronts the County.

### CASH CARRYOVER – LAPSED APPROPRIATIONS

All non-dedicated appropriations not spent or encumbered at the end of the fiscal year lapse into the fund cash balance applicable to the specific fund. Cash is carried over to a prior-year budget to cover dedicated or encumbered expenses. In cases of grants with unspent monies which because of the difference in the fiscal years of the county (June 30 end) and the Federal Government (September 30 end), may be spent, current carryover budgets may be created. In project budgets and bond proceed funds of a nature where proceeds may cover expense over several years, lapsed appropriations will be re-budgeted from cash in subsequent fiscal years. The re-budgeting of long-term projects prevents determination of the total appropriations by simply adding up annual budgets through the years of the projects. The necessity to include capital project budgets within the framework of an annual budget rather than in a separate multi-year capital budget is a shortcoming in the budget requirements prescribed by the State to the counties and municipalities. Historical analysis aided by multi-year worksheets must be maintained to determine total project budgets.



Early October in the Sangre de Cristo mountains

**SANTA FE COUNTY**  
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**THE BUDGETING PROCESS**



**PLANNING AND BUDGET DEVELOPMENT**

<b>VISION</b>	<b>STRATEGIC GOALS</b>	<b>FY 2009 COUNTY PRIORITIES</b>	<b>FY 2009 COUNTY SERVICES</b> <i>Goals and Performance Measures in Organization Budgets</i>
<p>Santa Fe County government strives to be a responsive, cutting-edge organization which has integrated the vision of its citizens, employees and elected officials. Santa Fe County is strongly committed to protecting and preserving our cultural traditions, pristine resources, and diverse communities. Our administration is dedicated to the health, safety, and welfare of the public we serve and to ensure the quality of life and preservation of resources for future generations. Citizen Involvement is an essential and integral component to the success of Santa Fe County government. Santa Fe County is committed to working collectively with constituents to solve problems confronting our communities as we progress in the twenty-first century.</p>	<p>Government is ethical and accountable; every element of government contributes effectively to meeting public needs</p>	<p>Providing, upgrading and replacing County service infrastructure; County satellite offices, construction of District Courthouse and Public Works facility</p>	<p>County Manager            Board of Commissioners            Administrative Services            Human Resources            Legal and Risk Management            County Clerk – Elections            County Treasurer            County Assessor            Probate            Judicial Center Project            Public Works Facility Project</p>
	<p>Citizens are safe and secure, and have trust and feel responsible for maintaining a safe environment</p>	<p>Maintaining the Public Safety infrastructure; assuring adequate staffing levels in Fire, Sheriff, Emergency Communications and Corrections facilities.</p>	<p>County Sheriff            Santa Fe County Fire Dept.            Emergency Communications            Corrections; Adult &amp; Youth Teen Court</p>
	<p>The County is adequately and efficiently served with well-planned, coordinated and maintained water, wastewater and road and transportation systems.</p>	<p>Water availability is always a high-level concern. Two priorities address this; completion of the Buckman Direct Diversion Project and purchase of water rights</p>	<p>Utilities            Water            Wastewater            Water Resources            Buckman Direct Diversion Proj            Road Projects            Road Maintenance            Solid Waste Transfer Stations</p>
	<p>The County's natural environment is protected; its mountains, rivers, arroyos, clean air, and underground water supply. Growth is managed to protect the environment and the County's economic vitality.</p>	<p>Managing population, environment and commercial growth in the County. Growth management plan for Galisteo Basin area, updating long-range General Plan, and Land Development Regulations. Managing oil and gas drilling issues.</p>	<p>Growth Management            Land Use            Planning            Development Review            Permits &amp; Inspections            Open Space, Trails &amp; Parks            GIS &amp; Rural Addressing</p>
	<p>A vital, diverse, and sustainable economy exists in which businesses and residents have opportunities for success</p>	<p>Development of economic activity; development of the film industry in the County</p>	<p>Economic Development            Tourism / lodgers tax            County Clerk - Recording</p>
	<p>People are well sheltered, safe, healthy, educated, and participate in the County and economy</p>		<p>Health Services            DWI Programs            Sobering and Rehabilitation            Indigent Health Care            Housing Authority            Affordable Housing            Youth Recreation            Library Services            Transportation Services            Senior Programs</p>

The County's Vision Statement and strategic goals are reflected in the Fiscal year 2009 County Priorities noted by the County Manager's Budget Message. These are all related to the objectives of the various county organizations and services shown in the Organization Budgets section of the Fiscal Year 2009 Budget document.

# SANTA FE COUNTY

## FISCAL YEAR 2009 BUDGET

# THE BUDGETING PROCESS



## PLANNING AND BUDGET DEVELOPMENT

### **SANTA FE COUNTY LAND DEVELOPMENT CODE**

Areas of concern in the Santa Fe County Land Development Code, adopted by the Board of County Commissioners in 1980 remain important and continue to support bond and gross receipts tax-funded road, open space, and water capital projects in Fiscal Year 2009.

#### **Land Use and Growth Management**

Santa Fe County's land use and growth management policy is to promote development that avoids sprawls; protect open spaces and maintain the diverse character of the County through creative development design solutions; ensure the availability and affordability of housing and economic opportunities with adequate and economically efficient infrastructure and services; and maintain and preserve traditional communities and their economic structures.

#### **Natural Resources and Open Space**

Santa Fe County's open space policy is to protect significant open space, sensitive, and cultural areas and the connections between them through creative design, voluntary dedication, incentives, purchases and regulations. Through a community and district planning process, residents and property owners will identify the sensitive and cultural areas, open spaces and connections that are important to be protected in Communities and Districts, while still allowing for the reasonable use of and enjoyment of property.

#### **Environment**

Santa Fe County's environmental policies are intended to protect the health and safety of people, the reasonable use and enjoyment of property and to maintain the natural beauty and fragile environment of areas of the County, through regulations, education, and code enforcement.

#### **Water Availability and Conservation**

Santa Fe County's water policy is to protect and extend the available water resources of the region by requiring water conservation, developing imported renewable water sources and supply systems and guiding growth through the planning process. The County conservatively manages the acquisition, distribution and use of the local groundwater resources based on detailed hydrologic studies of the County to ensure that water is available for present and future generations while working towards sustainable water usage.

#### **Community Character and Design**

Santa Fe County's design policy is to maintain the rural, unique and diverse character of the different geographic locations within the County. The County should ensure that communities develop in a manner consistent with their character or in a manner consistent with the standards developed through the community and district planning process in such a way that they incorporate mixed uses and rely on the locally accepted models for development patterns.

#### **Housing**

Santa Fe County's policy on housing is to provide diverse and affordable housing opportunities integrated within communities that meet the needs of all residents.

#### **Utilities, Transportation and Public Services**

Santa Fe County's policy is to assure that adequate utilities, transportation and public services are in place to serve existing community areas and that the location of existing and planned infrastructure guides the development of new communities.



# THE BUDGETING PROCESS

## PLANNING AND BUDGET DEVELOPMENT

### SHORT TERM PLANNING – DEVELOPING SERVICE PRIORITIES

Two months prior to the start of the formal budget process for the next fiscal year, the County Manager meets with the Board of County Commissioners, Department Directors and Elected Officials in a special extended meeting to determine issues facing the County and priorities for service and initiatives proposed by members of that meeting. These issues and service priorities are linked to budget requests and become part of the criteria for strengthening baseline budgets and funding new or expanded services expressed in the building block requests.

Just prior to the start of the formal budget process, a special Board of County Commissioners meeting is devoted to a review of County issues and priorities viewed by the Board. The issues and priorities defined in this meeting are also included in budget review considerations.

General short-term priorities developed through these planning processes for Fiscal Year 2009, which have an impact on revenue and budget planning are:

- a) Continue the construction of the new County Judicial Facility and further fund it through a \$30 million GRT revenue bond sale (not in this budget) during the Fiscal Year.
- b) Continue County and Regional planning of water projects, including the Buckman Direct Diversion Project. Further Fund the Buckman project through a \$32.5 million General Obligation Bond Sale (not in this budget) in November 2008.
- c) Strengthen project management in the County to handle the increasing number of state-appropriated projects for roads and facilities.
- d) Establish an affordable housing program and function in the County.
- e) Strengthen and expand County Fire Department services to meet growing population needs.



Sangre de Cristo mountains, March 2008

**SANTA FE COUNTY**  
**FISCAL YEAR 2009 BUDGET**



# THE BUDGETING PROCESS

## PLANNING AND BUDGET DEVELOPMENT

### FISCAL YEAR 2009 BUDGET DIFFERENCES FROM THE PRIOR YEAR

Significant changes from the Fiscal Year 2008 Budget accounted for an increase of \$33,920,416 in all funds from Fiscal Year 2008 to Fiscal Year 2009. Recurring General Fund expense will continue to be of budget concerns in future years.

- A) Major changes in the General Fund are:
- 1) An inclusion of \$8 million from cash as a set aside for water rights purchases.
  - 2) \$0.6 million set aside from cash for oil and gas drilling legal issues.
  - 3) A recurring increase of \$2.2 million in support of the Jail, offset by a similar decrease in Sole Community Provider payments for inmate health, taken up by the Indigent Fund.
  - 4) A recurring \$0.7 million increase support for the Regional Emergency Communications Center (RECC).
  - 5) A \$0.4 million increase from cash to be used for road equipment purchases.
  - 6) The General Fund budget for activities associated with the construction of the Judicial Court building increased by \$2.2 million because of cash carryover in that amount.
  - 7) The County Sheriff's budget increased by \$1.3 million, chiefly because of recurring salary increases and increases in gasoline expense
  - 8) The Community Services department budget increased by a recurring \$1.1 million because of the establishment of the department's administration, an increase in Project Development staff, and mainly because of the concentration of building rental for the Bokum building and countywide utilities cost in the Building Space Needs cost center in that department.
- B) The Capital Outlay fund budget increased \$2 million of which \$1.5 million is the use of cash for Open Space Projects.
- C) The Indigent Fund budget increased \$2.7 million. Of this, County voters approved a \$2.5 million Health GRT which now is intercepted and paid to the State Health Department for Medicaid, making that amount available to the Indigent Fund.
- D) A new GRT supporting Fire Operations is realizing its first full year of collections, increasing the Fire Department Budget by \$2.8 million. This increase is of a recurring nature.
- E) Project carryovers in the Road Project Fund, \$2.4 million, and the State Special Appropriations Fund, \$11.6 million were budgeted in the FY 2009 Final Budget. Carryovers from the previous fiscal year were not budgeted in the initial FY 2008 budget.
- F) The issuance of the 2007B Series GOB for \$20 million resulted in a GOB Debt Service Fund increase of \$2.2 million.
- G) Debt was transferred from the Jail Operations Fund to a Jail Debt Service Fund, with zero net impact to the budget.
- H) Typical budget escalation accounts for about a \$12 million overall recurring budget increase
- I) Significant budget decreases in specific funds include a reduction of \$3.2 million in the GOB Series 2007 Proceeds Fund, and \$8.9 million in the GOB Series 2007B Proceeds Fund, due to a FY 2008 expenditure of these funds for the Buckman Diversion water project.

**SANTA FE COUNTY**  
**FISCAL YEAR 2009 BUDGET**



# THE BUDGETING PROCESS

## BASELINES AND BUDGET BUILDING BLOCKS

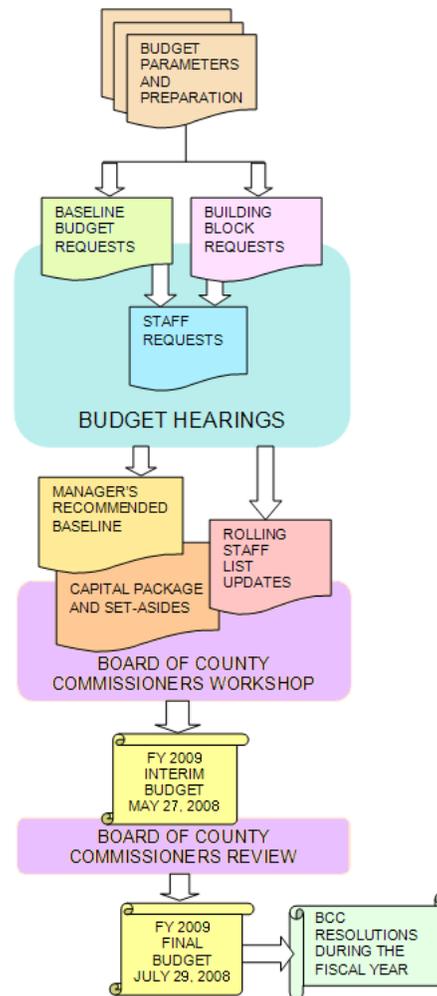
The budget methodology used in preparing the budget consists of the submission and review of baseline and building-block budgets. Baseline budgets include necessary expenses for established County services, programs and supporting organizations at existing levels of service. Each County organization submits a baseline budget request with a detailed explanation of expenses within each budget line item. Budgets are established at an organizational unit level (division or project within each department) and expenditure line items are summarized into category levels as follows:

- ◆ Salary and Wages
- ◆ Employee Benefits
- ◆ Travel (also includes expense for gas and oil for all purposes)
- ◆ Maintenance
- ◆ Contractual Services
- ◆ Supplies (office, field, educational, employee uniforms, etc)
- ◆ Operating Costs (utilities, employee training, insurance, etc)
- ◆ Capital Purchases (equipment, vehicles, buildings, etc.)
- ◆ Debt Service and other Commitments

Baseline budget requests are examined in a zero-based perspective modified by expenditure history for certain expenses. Current budgeted employee salaries and benefits budgets are continually maintained. Each request must then compete with all other requested baseline amounts for funding.

Budget requests beyond the baseline, for new or expanded services are submitted as “building blocks”; each comprising a budget for a separate service package. Additional staff requests are tied to building blocks, and are reviewed and prioritized according to the program objectives of the BCC and the County Manager. Building blocks are recommended for the fiscal year budget, on the basis of available funding according to their prioritization.

Subsequent to the BCC approval of the final budget, fund budgets may be changed in amount by fund transfers or newly recognized revenue, or the receipt of grants and project appropriations. The BCC adjusts the budget through resolutions with State DFA approval.



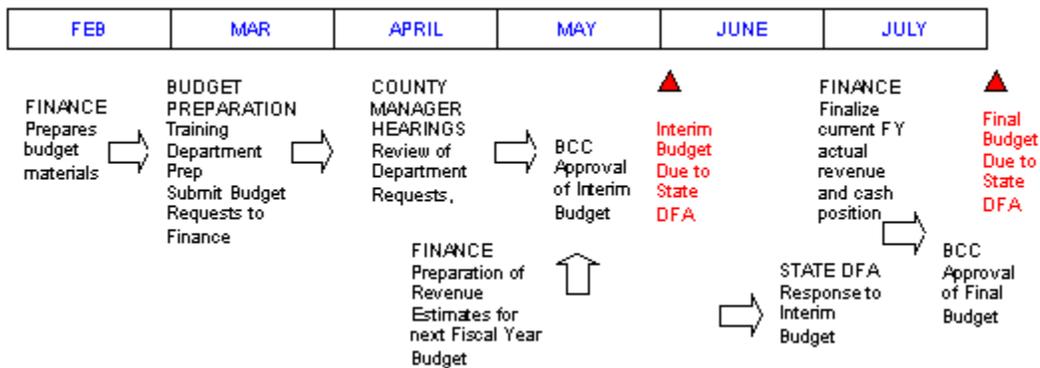
**SANTA FE COUNTY**  
**FISCAL YEAR 2009 BUDGET**



# THE BUDGETING PROCESS

## THE ANNUAL BUDGET CALENDAR

- FEBRUARY:** The Finance Department develops and distributes budget request forms and instructions to department heads and elected officials. Training sessions are conducted to explain the preparation and computer data entry process.
- MARCH:** Department Directors and Elected Officials and their staffs complete a set of budget request forms for each cost center. Requested amounts for expenditure line items are entered into the budget preparation module of the financial accounting system. Completed forms are submitted to the Finance Department according to the budget schedule. These include organizational description and objectives forms, line item justification forms, building block forms, request forms for additional personnel, and detail forms for training, telecommunication, and vehicle requirements.
- JANUARY – MARCH:** The Finance Department prepares revenue projections, analyzes department requests, and prepares a budget request package for budget hearings.
- APRIL:** The County Manager, along with the Finance Director and the Budget Administrator, meet with each Department Director and Elected Official to review budget requests. These meetings are open to the public. Required adjustments are made and the County Manager's recommended budget is prepared for presentation to the Board of County Commissioners.
- MAY:** The Board of County Commissioners reviews the recommended budget package at a public hearing and make any necessary adjustments. From these proceedings an Interim Budget is constructed and approved by Board Resolution, and submitted to the State Department of Finance and Administration (DFA) by June 1.
- JUNE:** Any adjustments made by the DFA to the Interim Budget are then incorporated by the Finance Department into the Final Annual Budget which is submitted to the DFA by July 31 for final certification. The Final Budget is the subject of this document.



SANTA FE COUNTY  
FISCAL YEAR 2008 BUDGET



## THE BUDGETING PROCESS

### BUDGET MANAGEMENT

During the course of the fiscal year the budget is managed through revenue and expenditure tracking and analysis, and periodic reviews with each County department, and adjustments are made to the budget as necessary.

A monthly report of major revenue sources, cost category and fund expenses and major fund cash positions is published. These analyses give an early indication of revenue deficiencies or surpluses, and expenditure patterns which can be addressed in a timely manner through budget adjustments. Similarly, budget and expense reviews with each department bring to light their financial needs and opportunities which can also be addressed through amendments to the budget.

After the annual budget is adopted, the following types of adjustments must be approved by the County Board of Commissioners through a resolution submitted to the state Department of Finance and Administration (DFA) for review and approval:

- ♦ Change in sources and uses within a fund.
- ♦ Transfers of Budget or Cash between funds.
- ♦ Additions and deletions to Full-time Employees (FTEs)

Additionally it is County policy to prepare an internal budget request form (BAR) for the following:

- ♦ Transfer within a fund, within a cost center between expenditure categories
- ♦ Transfer within a fund, between cost centers.

A total of 117 Board of County Commissioner budget Resolutions requiring DFA approval and 441 internal budget adjustments were made in Fiscal Year 2008

Cost center budgets are monitored by the Finance Department to ensure that DFA and County policies are followed. Additionally, a mid-year budget review is conducted in a series of hearings with the County Manager, Finance Department staff and Department Heads or Elected Officials. During the hearing, department goals, objectives, and budget status are reviewed to determine if the budget is being managed as appropriated. This review may result in budget adjustments.

General Fund capital and set-asides are initially budgeted in a Capital Package or set-aside cost center. At the time of purchase of a capital item or set-aside, funds are transferred from the Capital Package budget to the purchasing organization's budget. This ensures that the items budgeted are the items that are actually purchased. Capital Package and set-aside distributions comprise a quarter of the budget adjustments made during the fiscal year. Capital Package and Set-Aside budgets are non-departmental.