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# **City of Santa Fe, New Mexico**

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## **ANNUAL OPERATING BUDGET FISCAL YEAR 2015-2016**



**City Council Approved Plan**



# **CITY OF SANTA FE, NEW MEXICO**

## **FISCAL YEAR 2015/2016 OPERATING BUDGET**

**MAYOR: Javier M. Gonzales**

**MAYOR PRO TEM: Peter N. Ives**

**District 2**

### **COUNCILORS:**

<b>Patti Bushee</b>	<b>District 1</b>
<b>Signe I. Lindell</b>	<b>District 1</b>
<b>Joseph M. Maestas</b>	<b>District 2</b>
<b>Carmichael A. Dominguez</b>	<b>District 3</b>
<b>Christopher Rivera</b>	<b>District 3</b>
<b>Bill Dimas</b>	<b>District 4</b>
<b>Ronald S. Trujillo</b>	<b>District 4</b>

### **FINANCE COMMITTEE:**

**Carmichael A. Dominguez, Chairperson**  
**Signe I. Lindell, Councilor**  
**Joseph M. Maestas, Councilor**  
**Christopher Rivera, Councilor**  
**Ronald S. Trujillo, Councilor**

**CITY MANAGER: Brian K. Snyder**

**FINANCE DIRECTOR: Oscar S. Rodriguez**  
**BUDGET DIRECTOR: Cal Probasco**  
**BUDGET ANALYST: Andrew Hopkins**  
**BUSINESS ANALYST: Vincent Montoya**

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1 CITY OF SANTA FE, NEW MEXICO

2 RESOLUTION NO. 2015-54

3 INTRODUCED BY:

4  
5 Finance Committee

6  
7  
8  
9  
10 A RESOLUTION

11 RELATING TO ADOPTION OF THE CITY OF SANTA FE FISCAL YEAR 2015/2016  
12 ANNUAL BUDGET.

13  
14 WHEREAS, the Governing Body in and for the Municipality of Santa Fe, State of New  
15 Mexico has developed a budget for fiscal year 2015/2016; and

16 WHEREAS, said budget was developed on the basis of need and through cooperation with  
17 all user departments, elected officials and other department supervisors; and

18 WHEREAS, the official meetings for the review of said documents were duly advertised in  
19 compliance with the State Open Meetings Act; and

20 WHEREAS, it is the majority opinion of this Governing Body that the proposed budget  
21 meets the requirements as currently determined for fiscal year 2015/2016; and

22 WHEREAS, the Governing Body has determined that the necessary property tax mill rates  
23 on residential and non-residential properties subject to yield control to meet the operations budgeted  
24 needs will be the following:  
25

		<u>Residential</u>	<u>Non-Residential</u>
1			
2	Operations	0.7015	1.5018
3	Public Safety – Police	0.3000	0.6422
4	Public Safety – Fire	0.3065	0.6560

5       **WHEREAS**, the Governing Body has determined that the property tax mill rates for debt  
6 service on residential and non-residential property to meet the principal and interest budgeted needs  
7 will be the following:

		<u>Residential</u>	<u>Non-Residential</u>
8			
9	2008 GO Bond	0.3963	0.3963
10	2013 GO Bond	0.2188	0.2188
11	2014 GO Bond	0.0336	0.0336

12       **WHEREAS**, on May 27, 2015, the Governing Body authorized by Resolution No. 2015-53,  
13 that a 2% salary adjustment for non-union classified, term and exempt employees be included in the  
14 2015/2016 fiscal year budget.

15       **NOW THEREFORE, BE IT HEREBY RESOLVED BY THE GOVERNING BODY**  
16 **OF THE CITY OF SANTA FE, STATE OF NEW MEXICO** that the Governing Body hereby  
17 adopts the budget hereinabove described as to funds, categories and departments, and respectfully  
18 requests approval from the Local Government Division of the Department of Finance and  
19 Administration.

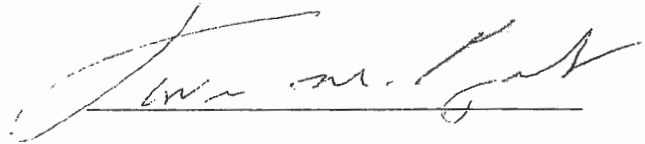
20       **BE IT FURTHER RESOLVED** that the budget includes a 2% salary adjustment for non-  
21 union classified, term and exempt employees be included in the 2015/2016 fiscal budget as approved  
22 by Resolution No. 2015-53.

23       **BE IT FURTHER RESOLVED** that previous financial policy resolutions are superseded by  
24 the policies included in the fiscal year 2015/2016 budget.

25

PASSED, APPROVED and ADOPTED this 27<sup>th</sup> day of May, 2015.

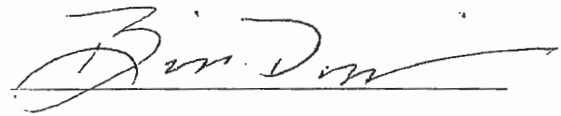
MUNICIPAL GOVERNING BODY OF THE CITY OF SANTA FE, NEW MEXICO:



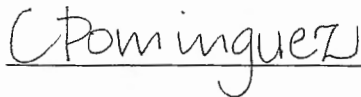
MAYOR JAVIER M. GONZALES

Declined

COUNCILOR PATTI BUSHEE



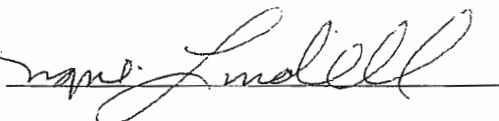
COUNCILOR BILL DIMAS



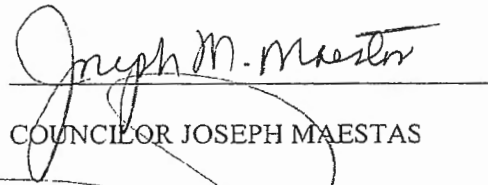
COUNCILOR CARMICHAEL DOMINGUEZ

Excused Absence

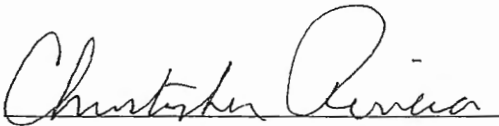
COUNCILOR PETER IVES



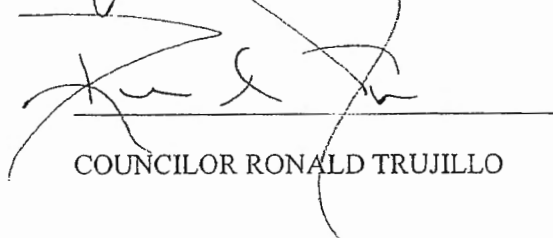
COUNCILOR SIGNE LINDELL



COUNCILOR JOSEPH MAESTAS

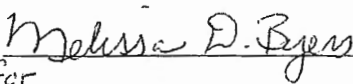


COUNCILOR CHRISTOPHER RIVERA



COUNCILOR RONALD TRUJILLO

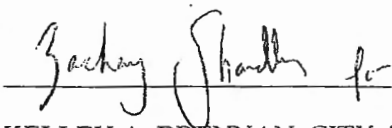
ATTEST:



for

YOLANDA Y. VIGIL, CITY CLERK

APPROVED AS TO FORM:

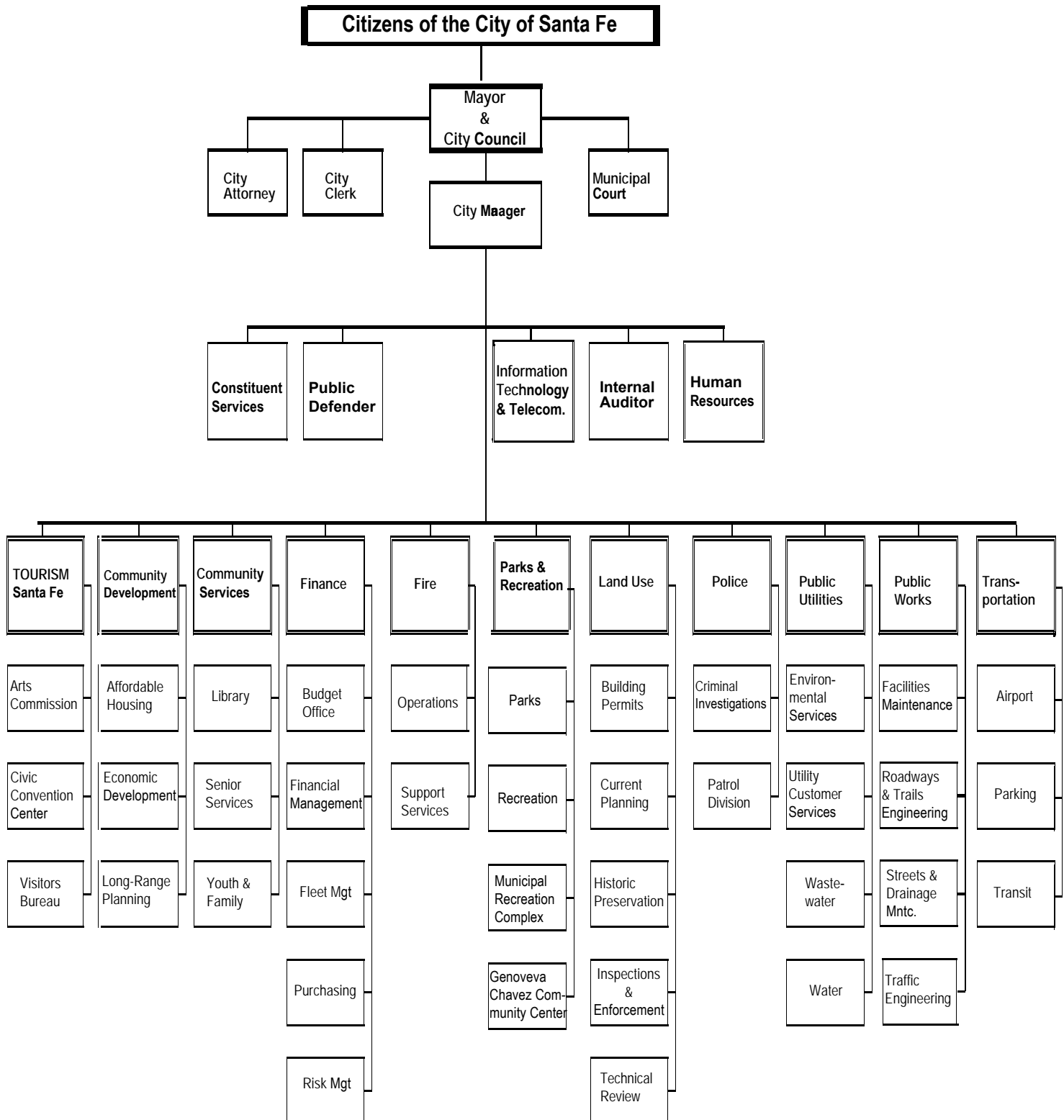


KELLEY A. BRENNAN, CITY ATTORNEY

M/Legislation/Resolutions 2015/Annual Budget FY 15/16



# Proposed City of Santa Fe Organizational Chart



# **CITY OF SANTA FE, NEW MEXICO**

## **MANAGEMENT STAFF**

<b>CITY MANAGER</b>	<b>Brian K. Snyder</b>
<b>CITY ATTORNEY</b>	<b>Kelley Brennan</b>
<b>CITY CLERK</b>	<b>Yolanda Vigil</b>
<b>MUNICIPAL JUDGE</b>	<b>Ann Yalman</b>
<b>DIRECTOR, FINANCE</b>	<b>Oscar Rodriguez</b>
<b>BUDGET OFFICER</b>	<b>Cal Probasco</b>
<b>DIRECTOR, TOURISM SANTA FE</b>	<b>Randy Randall</b>
<b>DIRECTOR, COMMUNITY DEVELOPMENT (interim)</b>	<b>Kate I. Noble</b>
<b>DIRECTOR, COMMUNITY SERVICES</b>	<b>Isaac J. Pino</b>
<b>POLICE CHIEF (interim)</b>	<b>Patrick Gallagher</b>
<b>FIRE CHIEF</b>	<b>Erik J. Litzenberg</b>
<b>DIRECTOR, HUMAN RESOURCES</b>	<b>Lynette Trujillo</b>
<b>DIRECTOR, INFORMATION TECHNOLOGY</b>	<b>Renee Martinez</b>
<b>DIRECTOR, LAND USE</b>	<b>Lisa Martinez</b>
<b>DIRECTOR, PARKS &amp; RECREATION</b>	<b>Rob Carter</b>
<b>DIRECTOR, PUBLIC UTILITIES (interim)</b>	<b>Nicholas Schiavo</b>
<b>DIRECTOR, PUBLIC WORKS</b>	<b>Isaac J. Pino</b>
<b>DIRECTOR, TRANSPORTATION</b>	<b>Jon R. Bulthuis</b>



## MEMORANDUM

TO: Chairman and Members of the City of Santa Fe Finance Committee

FROM: Brian K. Snyder, City Manager

DATE: April 25, 2015

SUBJECT: FY 2015-2016 Operating Budget

This memo transmits staff's recommended FY 2014-2015 Operating Budget.

Attached for your review and consideration is staff's recommended budget plan for next fiscal year. It is a balanced budget. With the exception of a few major funds, the recommended expenditures are cover by current revenues.

The FY 2015-2016 Budget is presented as a transition plan both in how it is presented as well as the actual expenditures and revenues it contains. This year it includes new chapters that are recommended as integral parts of the plan. There is a chapter that explicitly recommends a projected current year-end balance to arrive at a more definitive beginning balance for next year. There is also a chapter that provides the financial management policies that will guide how staff will manage all of the City's financial affairs, including the budget. The format for presenting the revenues, balances, and expenditures in each of the funds and each of the departments' expenditures is also new. A summary is provided for each of the City's 21 major funds. The departments' expenditures are presented by expenditure category with all of their different funding sources fully disclosed. Staff is prepared to adjust this format as the Council directs to ensure it provides the information and in the fashion necessary to allow for an efficient and effective review.

The recommended budget is also a transition plan in that it represents the first step in a multi-year process to achieve total structural balance, that is, where all operating expenditures are paid for with operating revenues without relying on reserves. The budget plan balances the General and Utility Funds operating expenditures with operating revenues and allows for a slight increase in their respective reserves. The Fire, Police, and Capital Improvement Gross Receipts Tax Funds, however, were balanced with either their beginning balances or transfers from that of the General. While not yet at the point of total structural balance, the FY 2015-216 budget plan does make progress toward that end and positions the City to achieve this goal in the near future.

The budget plan followed the guidelines that were presented to the Council this year:

- Current expenditures paid for with current revenues
- Increase reserves
- Maintain current service levels
- Improve the City's credit profile
- Promote increase economic diversity and growth, and
- Improve financial sustainability.



This allowed for few program expansions and kept staff focused on moving the City from a posture of bridging over the recent recession to building for the future.

### **HIGHLIGHTS**

**Maintained existing service levels** Despite a reduction in tax revenue, available resources were allocated in the FY 2015-2016 Budget plan in a way to maintain all existing service levels.

**Closed the operating deficit in FY 2014-2015** Cost reductions in FY 2014-2015 and in the recommended plan next fiscal year allow for a Contingency Reserve equivalent to five extra days of cash in the ending balance above the State-mandated 30 days (1/12<sup>th</sup> of total expenditures) in the General Fund.

**Financial Management Policies** Along with budget appropriations, next year's budget is recommended to go forward with explicit direction from Council on how the City's finances will be managed, including a transparent policy to transfer to the General Fund 12% of gross revenues from the Water Utility Fund that supersedes the current unstated practice of assigning non-utility costs to it. This new policy will net the General Fund \$3.8 million after accounting for \$0.9 million in ongoing transfers from the utility to pay for non-utility related costs in the General Fund.

**Program Expansions** The recommended budget includes only couple of key expansions.

- The City Manager's Department is proposed to increase by \$147,000 for salaries and benefits for a new deputy city manager, and
- An increase of \$272,000 is recommended for the Information Technology & Telecommunications Department to increase its staff by five new FTE's over the course of the year.

**One-time Expenditures** The only significant one-time expenditure in the recommended plan is to fund a one year pilot of the Community Protection Initiative started this year in the Fire Department. \$301,301 are recommended to be transferred from the General Fund this year to fund two Emergency Medical Technicians and a reclassified program manager and make up the operating deficit in the Fire Property Tax Fund otherwise projected for next year.

**Parking Fee Increase** To fund the debt service for Santa Fe Community Convention Center Garage, rate increases are proposed with no specific start date or new rate. Resources are provided in the Parking Enterprise Fund budget to do a study and facilitate an extensive public engagement process that will arrive at a specific recommendation to be presented to the City Council in the winter of 2015-2016.

I would like to thank the Finance staff, particularly Cal Probasco, Budget Director, and Andrew Hopkins and Vincent Montoya, Business Analysts, for their hard work in transitioning to a new way of performing the City's budget function.

Staff looks forward to reviewing the budget with you and hearing how we can improve it in form or substance. Let me know any questions you may have in the interim.

# **Financial Management Policies**

The policies presented below are intended to serve as the framework for the management of the City of Santa Fe's finances and assist the City of Santa Fe Governing Body and City staff in evaluating current activities and future plans. These policies are presented as an integral part of the annual budget for consideration and possible modification and approval as part of the whole by the Governing Body.

## **Budget**

### Budget Preparation

The City Manager, prior to the end of April each year, shall submit to the Governing Body the annual budget covering the next fiscal year. The budget including the General Fund, Special Revenue Funds, and Enterprise Funds shall contain the following information:

1. A letter from the City Manager discussing the proposed financial plan for the next fiscal year;
2. Budget summaries for the General Fund, Major Special Revenue Funds and Enterprise Funds, including a beginning fund balance, estimated revenues, operating expenditures, capital outlay and ending fund balance for each fund;
3. Debt service expenditures, along with comparisons of estimated expenditures to prior year actual expenditures;
4. Proposed revenues and expenditures, by source, for each department for the budget year, with comparisons to prior year actual and current year revenues and expenditures; and
5. Proposed activity changes (additional staffing) including operating and capital expenditures required supporting the additional staffing.

### Basis of Budgeting

Revenue and expenditures are budgeted on a cash basis with encumbrances (contractual commitments to be performed) considered the equivalent of expenditures.

### Budget Calendar and Roles and Responsibility

The City's budget is developed on an annual basis with enough time and in a fashion that allows for sufficient deliberation by the Governing Body. The City's fiscal year begins on July 1st and ends twelve months later on June 30th. The development of the budget is done in a progressive and collaborative manner following the direction that the Governing Body provides at the onset process:

1. No later than January 15<sup>th</sup>, the Finance Director presents a 5-year forecast of revenues and expenditures, highlighting significant financial challenges and decisions the City may be facing. Finance also recommends the key assumptions for developing the budget, including inflation and other factors that may affect revenue and expenditures in the new fiscal year.
2. Budget packages for annual preparation, which include forms and instructions, are distributed to City departments no later than January 31<sup>st</sup>.

3. Departments return their proposals no later than February 15th.
4. The City Manager and representatives of the Finance Department review the department budget proposals, making any additions or deletions that are determined appropriate.
5. The City Manager's recommended budget is submitted to the Governing Body no later than April 30th.
6. Following submission of the budget to the Governing Body, multiple budget hearings are scheduled. Two public hearings for citizen comments are held during the month of May. Following adoption by resolution, the budget is submitted by May 30<sup>th</sup> to the New Mexico Department of Finance and Administration to obtain interim approval.
7. At fiscal year-end, cash positions are established and the Governing Body makes a final review and approves the final budget by resolution.

### Budget Control System

The Finance Director is responsible for maintaining a budgetary control system to ensure adherence to the adopted budget. On a monthly basis, the Finance Director will prepare summary reports that compare actual revenues and expenditures to budgeted amounts and provides a year-end performance projection for each department. These reports are presented to the Finance Committee of the Governing Body with distribution all of its members to keep them all informed of the City's budget performance.

A key aspect of budget control is the process for amending or adjusting the approved budget. No changes can be made to the budget without a proper approval of a formal request. Budget Adjustment Requests (BAR's) are handled as follows:

1. Any increase in appropriation requires approval by resolution of the Governing Body
2. Any single budget adjustment for more than \$50,000 or project modification greater than \$50,000 in value requires approval by resolution of the Governing Body
3. The City Manager has authority to approve budget adjustments within a business unit or capital project not exceeding \$50,000 in the aggregate within a fiscal year, and
4. The Finance Director has authority to approve adjustments up to \$5000 within a business unit or capital projects.

### Fiscal Notes

The Finance Department shall provide the Governing Body a fiscal impact statement for all major policy decisions that may affect the City's finances. The fiscal notes shall include start-up costs of a program/project and the associated operations costs for a minimum of five years. These notes shall also include projected impact on the affected fund ending balance. Unbudgeted items will require identification of savings necessary to fund needs. Fiscal notes for refunding bond reimbursement resolutions shall require the fiscal impact to debt service both in real dollars and tax rate for a minimum of five years.

### Balance Budget Definition

All funds are required to reach at least a balance between current revenues and current expenditures. Total anticipated revenues must equal the sum of budgeted expenditures for each fund.

### Performance Measures

Where possible, the City will integrate performance measurement and productivity indicators in the City's published budget document.

## **Revenue Policies**

### Revenue Diversification and Stabilization

The City will strive to attain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. Because it is highly influenced by economic conditions out of the City's control, Gross Receipts Tax, which accounts for the majority of the City's general fund revenue, tends to be volatile. Property tax, which accounts for a much smaller percentage of the City's general fund revenue, is more stable. The City will address its exposure to revenue volatility through a strategy of promoting economic development and diversification to strengthen its overall economic base.

### One-Time Revenues and Unpredictable Revenues

The City will use one-time or unpredictable revenues for capital expenditures or for expenditures required by the revenue, and not for recurring personnel, operational or maintenance costs.

### New Revenues

The City will consider a set of established criteria for any proposed additional revenue:

1. Community acceptability
2. Competitiveness – the revenue or tax burden of the City relative to neighboring communities
3. Diversity – the balance of revenue sources that can withstand changes in the business cycle
4. Efficiency – the cost of administering a tax or fee should bear a reasonable relation to revenues collected, and any new tax or fee should have minimal effect on private economic decisions, and
5. Fairness – the distribution of the City's revenue burden as measured by ability to pay, the benefits received, or the community's definition of the resident's fair share of the revenue burden.

### Revenue Estimates

To maintain a stable level of services, the City shall prepare revenue estimates through a conservative, objective, and analytical approach. There shall be an analysis of probable



economic changes and their impacts on revenues, historical collection rates, and trends in revenues. The objective should be to reduce the likelihood of actual revenues falling short of budget estimates during the year and avoid mid-year service reductions.

### User Fees

City services and facilities that provide direct and identifiable benefits to citizens are generally to be funded through user fees. The City will seek to recover the full cost of services provided directly to citizens, unless a City interest is identified and approved by the Governing Body to reduce a specific fee. Full cost is defined to include all direct costs to provide the service and appropriate related indirect cost.

Fees assessed at less than full cost are established to achieve an objective related to a user group, such as providing easier access to programs or encouraging participation by certain targeted groups such as youth or lower income individuals.

Each department will periodically identify all program costs and develop fee recommendations to the City Manager and the Governing Body.

## **Expenditure Policy**

The City will maintain a level of expenditures that will provide for the health, safety and welfare of the residents of the City of Santa Fe.

### Employee Efficiency

The City will invest in technology and other efficiency tools to maximize staff productivity.

### Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, minimize future replacement and maintenance costs, and sustain service levels.

## **Fund Balance and Reserve Policy**

The General Fund's principal revenue source is gross receipts tax (GRT), which tends to be volatile. An adequate General Fund balance level is paramount to the overall financial management strategy and key factor in external agencies' measurement of the City's financial strength.

The City's goal shall be to establish and maintain a total General Fund balance of not less than approximately ten percent (10%) nor greater than twenty percent (20%) of General Fund operating expenditures.

The New Mexico Department of Finance and Administration, Local Government Division regulations mandates that all municipalities maintain a minimum general fund balance of 1/12<sup>th</sup>

(8.3%) of general fund operating expenditures. To ensure this requirement is always met, the City shall establish a reserve for contingencies above the state-mandated minimal level of total fund balance.

Unreserved fund balances in excess of what is required shall be used to fund capital items in the operating and capital budget. However, if projected revenue in future years is not sufficient to support projected requirements, an unreserved ending balance may be budgeted to achieve long-term structural balance.

## **Capital Improvement Plan**

The City shall adopt a Capital Improvement Plan (CIP) to serve as a long-term planning tool allows for prioritization, financing coordination, and timely technical design and application of capital projects and programs. To ensure the CIP effectively reflects the priorities and conditions of the times, it shall be a five-year plan that is updated annually. It shall contain a balanced mix of financing for funding capital project, including pay-as-you-go, grants, and debt, without excessive reliance on any one source. It shall be developed in coordination with the operating budget, projecting operating costs associated with new capital improvements and incorporating the economic and fiscal forecasts used to develop the operating budget.

## **Procurement**

The City shall adopt a procurement policy that shall be reviewed by the Governing Body every two years to ensure it complies with all current applicable laws, incorporates best practices, and aligns with the City's priorities and related policies.

### **The Chief Procurement Officer**

The City Manager shall appoint a Chief Procurement Officer to be responsible for the fair and efficient application of this policy. The City's procurement policy shall establish the duties and responsibilities of the Chief Procurement Officer, which shall include keeping this policy up to date.

### **Procurement Planning**

Each department shall prepare an annual procurement plan that discloses all of the significant purchases of goods and services contemplated during the fiscal year. The collection of all the departments' procurement plans shall comprise the City of Santa Fe's Annual Procurement Plan. The Chief Procurement Officer shall be responsible for coordinating the development, updating, and making this plan accessible to the public.

## **Accounting and Annual Audit**

The City will establish accounting practices that conform to generally accepted accounting principles as set forth by the authoritative standard-setting body for units of local government.

An annual audit will be performed by an independent certified public accounting firm and an official comprehensive annual financial report (CAFR) shall be issued no later than 6 months following fiscal year-end. The independent certified public accounting firm shall present to the Audit and Finance Committees the results of the annual audit no later than 60 days from the issuance of the City's CAFR.

## **Debt Management Policy**

The City shall follow the accepted parameters and practices established by the market to plan, issue, manage, continually evaluate, and report on all its debt obligations in conjunction with the **City of Santa Fe Debt Management and Post Issuance Policy #13-1185** (December 11, 2013). This policy, currently set for approval every two years in December, is herein amended to be brought forward for review and approval annually. The salient points in this policy are reiterated herein to facilitate a broader overview and context for the City's annual budget.<sup>1</sup>

### Use of Long-term Debt Financing

Long-term debt financing will not be used for a recurring purpose, such as current operating and maintenance expenditures. The City will use long-term debt financing only for one-time capital improvement projects and unusual equipment acquisitions included under the following circumstances:

1. When the project is included in the City's five-year capital improvement plan
2. When it is a project mandated immediately by state or federal requirements
3. When it is a project for which grant money has been offered and the matching funds are not readily available from other sources; and
4. When the project is the result of growth within the community that requires unanticipated and unplanned infrastructure or capital improvements by the City.

### Workforce Accounts

The City shall only employ private contractors to implement capital projects funded through bonds. City force accounts may be used only for capital projects funded with operating revenues or reserves.

### Types of Debt

Debt financing may include general obligation bonds, revenue bonds, lease/purchase as well as public improvement district bonds, special assessment bonds, and tax increment financing (TIF) Bonds. Loans may also be used when the terms are more financially attractive than alternative financing or for specific programs such as may be offered through the New Mexico Finance Authority

<sup>1</sup> The full debt policy will appear on the Finance Committee agenda of May 4, 2015, and the Council agenda of May 13, 2015, so that all proper signatures can be obtained.

### Project Life

Only capital assets or projects with an economic value lasting more than five years can be financed using debt.

### Refunding Policy

The Finance Department and the City's financial advisor will monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 3%, with certain exceptions, such as bonds to be refunded have restrictive or outdated covenants, or restructuring debt is deemed to be desirable.

### Limitations on Maturity

The City normally will issue bonds with maturities of no less than 10 years for general obligation bonds and 12 years for revenue bonds except for refunding bonds.

### Debt Structure and Annual Debt Burden

The City will seek to structure each debt issue with level principal and interest costs over the life of the debt.

Also, in compliance with the terms of the City's bond ordinance and the additional bonds test, the City will seek to structure capital outlay and any other GRT-supported debt service so it does not aggregately exceed the amount of the ½% Municipal GRT received annually.

### Statutory Limitation

The Constitution of the State of New Mexico limits the amount of outstanding general obligation bonds to 4% of the assessed value of taxable property within the City.

### Credit Enhancements

Credit enhancement (letters of credit, bond insurance, etc.) may be used, but only when net debt service on the bonds is reduced by more than the costs of the enhancement.

### Investment of Bond Proceeds

All general obligation and revenue bond proceeds shall be invested as part of the City's cash pool unless otherwise specified by the bond legislation. Investments will be consistent with those authorized by existing city ordinance, state law and by the City's investment policies.

### Sale Process

The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financings or security structure.

### Professional Services

The City employs outside financial specialists to advise it in developing a bond issuance strategy, preparing bond documents, and marketing bonds to investors. The key financial advisors include its financial advisor, bond counsel, underwriter (on a negotiated sale), external investment advisor, and in some instance a disclosure counsel. Other outside firms, such as those providing paying agent/registrar services, trustee, credit enhancement, auditing, or printing services, are retained as required.

### Bond Rating Goals

The City will seek to maintain and, if possible, improve the current ratings to minimize borrowing costs and preserve access to credit.

### Disclosure

The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure.

### Post Issuance Compliance

The City will comply with IRS regulations governing post issuance compliance for municipal tax-exempt debt. The City will also comply with the terms of the Tax Certificate issued with each bond issue to maintain and preserve the City's tax-exempt status.

### Rating Agency Relations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with the assistance of the financial advisor, shall prepare the necessary materials and presentation to the rating agencies. Two credit ratings will be sought from Standard and Poor's, Fitch and/or Moody's as recommended by the City's financial advisor.

## **Investment Policy**

The guiding principles for City's investment of its funds shall be the maximization of the safety of principal and ensuring that sufficient funds are available to meet its operating needs and unanticipated cash demands while earning the highest possible return within the parameters established in the **City of Santa Fe Investment Policy #14-0383** (May 28, 2014) This policy is

reviewed and approved annually. Cash management and investment items of major importance are reiterated herein to facilitate a broader overview and context for the City's annual budget.<sup>2</sup>

### Scope

Unless otherwise noted, this policy applies to all financial assets over which the City has direct control as well as those funds that the City is responsible for as custodian, trustee or fiscal agent.

### Delegation of Authority

Pursuant to City of Santa Fe City Code, Section 11-8c, the Governing body has authorized the City Manager to appoint an Investment Officer to invest money not immediately needed for operation of the City government. Any authority granted in State statute shall be secondary to lawfully enacted ordinances of the City. The Cash Management and Investment Officer shall be responsible for all transactions undertaken and, in conjunction with the Finance Director, shall establish a system of controls to regulate the investment activities of subordinate officials.

The Cash Management and Investment Officer shall carry out established written procedures and internal controls for the operation of the investment program consistent with this ordinance. Procedures should include references to: safekeeping, delivery versus payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements, and banking services contracts.

No person may engage in an investment transaction except as provided under this ordinance and the procedures established by the Cash Management and Investment Officer.

### Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which a person of prudence, discretion and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

### Authorized Investment Advisor and Financial Institutions

The City uses an external investment advisor to assist with selecting appropriate investments, executing trades, annually reviewing the investment policy, and other tasks as defined in the investment advisor professional agreement. The investment advisor agreement is bid every four years per purchasing regulations. The selected investment advisor will provide annual certification of having read and understood the Investment Policy and will verify that all registrations and investment certifications are current. The investment advisor will also provide an annual list of broker dealers that have been fully vetted for use in purchasing City investments.

<sup>2</sup> The full investment policy will appear on the Finance Committee agenda of May 4, 2015, and the Council agenda of May 13, 2015, so that a reference to GFOA Best Practices for collateralization can be inserted and all proper signatures can be obtained.

All financial institutions conducting banking and investment business with the City are to provide annual financial statements and annual certification that they have read and understood the Investment Policy.

#### Internal Controls

The Cash Management and Investment Advisor shall establish and maintain an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. Investments, policies and procedures will be reviewed annually by an external auditor as part of the Comprehensive Annual Financial Report. The internal controls shall address the following, as well as any other items the external auditor deems important:

1. Control of collusion
2. Completeness and accuracy of accounting and record keeping for all investment transactions
3. Custodial safekeeping
4. Avoidance of physical delivery of securities
5. Clear delegation of authority to subordinate staff members
6. Written confirmation of telephone transactions for investments and wire transfers,
7. Existence of a fiscal agent agreement and a collateral agreement with the fiscal agent and third party custodian, and
8. Collateral verification and reconciliation.

#### Delivery vs Payment

All trades, where applicable, will be executed by delivery versus payment. This ensures that securities are deposited in the eligible financial institution prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

#### Suitable and Authorized Investments

The following types of investments are authorized:

1. U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations
2. Repurchase agreements
3. Certificates of deposit
4. Investment grade obligations of state and local government and public authorities
5. The New Mexico State Treasurer's Local Government Investment Pool
6. Government money market mutual funds, and

The following types of investments are prohibited:

1. Derivative instruments, collateralized mortgage obligations or equity securities
2. Investment purchases on margin or short sale
3. Any investment instrument not authorized by the Council Approved Investment Policy.

### Collateralization

Bank deposits, certificates of deposit and repurchase agreements shall be collateralized at 102% of market value of principal. If a letter of credit is used as collateral it may be at 100%.

### Investment Parameters

A. Diversification. The City will diversify its use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities.

B. Maximum Maturities.

1. To limit the city's exposure to the possibility of loss due to interest rate fluctuations, the City will not commit any funds, with the exception of trust and bond funds, to maturities longer than five years from the date of purchase.
2. On investments made as legal reserves for bonded indebtedness, the maturity date will not exceed the final maturity date of the bond issue to which they are pledged.
3. Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as bank accounts, overnight repurchase agreements, the New Mexico Local Government Investment Pool, or money market mutual funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.

### Reporting

1. Methods. The Cash Management and Investment Officer shall prepare for the Governing Body and City Manager an investment report, at least quarterly.
2. Performance Standards. The investment portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The portfolio will be managed such that no risk exists of having to sell securities at a loss to meet liquidity needs.
3. Marking to Market. The portfolio will be marked to market as of June 30 each fiscal year. Changes in the financial market will be monitored and mark to market reports may be issued more often than annually as appropriate.

## **Utility Enterprise Transfers**

Net Revenue generated by the City's utility enterprise funds shall be used for transfers to the General Fund, capital investment, repair and replacement, debt management, and working capital.

After allowing for 45 days of working capital for the utility (12.4%), the General Fund transfer shall not exceed an amount equal to 12% of the utility's three-year average total operating revenues based on the current year estimate and the previous two years' actual revenues from the City's CAFR. This limit shall be inclusive of all non-utility costs covered by the utility for the General Fund

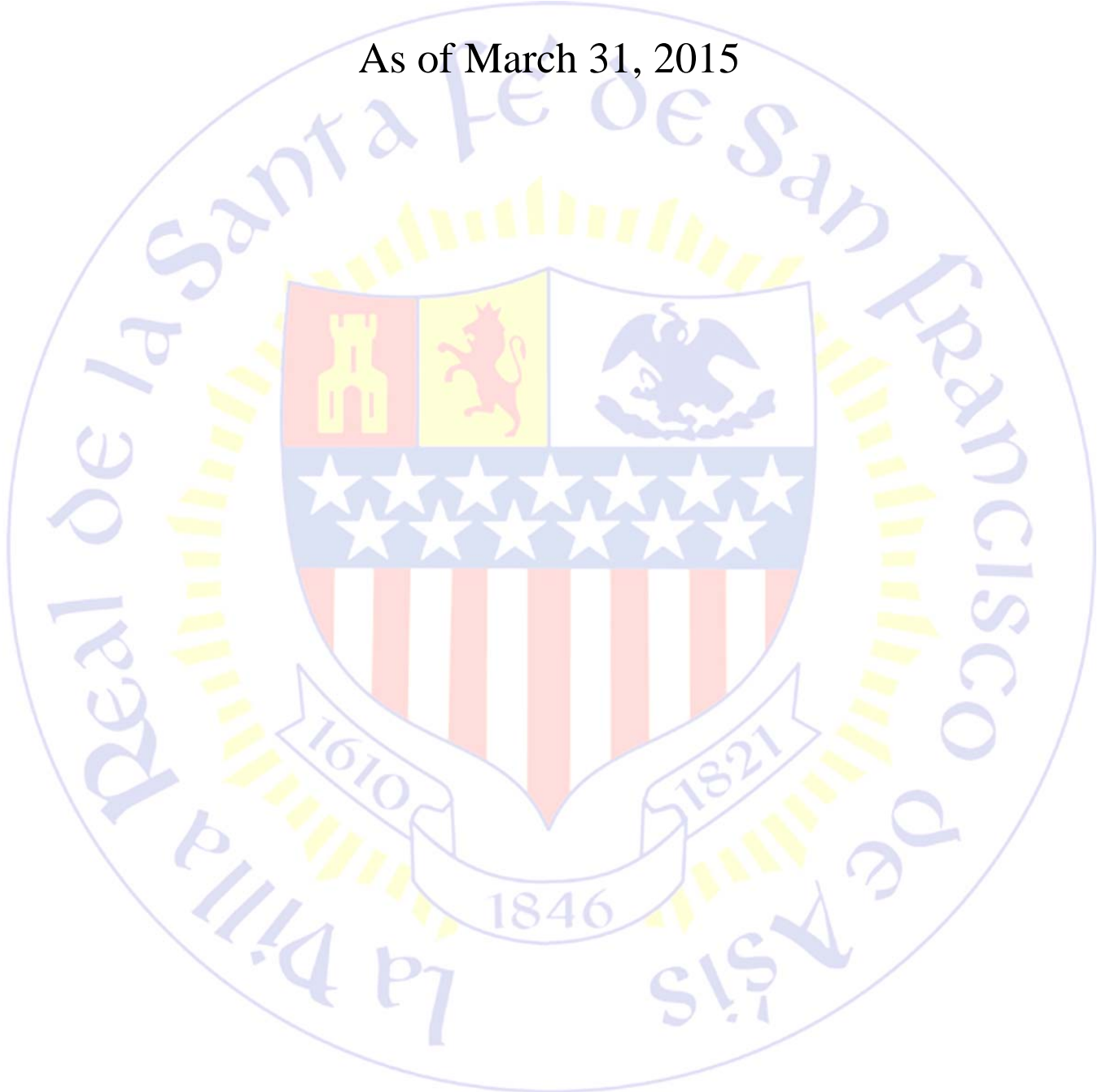


# **NOTES**

# **Year-End Projection**

**CITY OF SANTA FE**  
**FISCAL YEAR-TO-DATE FINANCIAL PERFORMANCE**  
**REPORT**

As of March 31, 2015



**Presented to the Finance Committee**

**June 15, 2015**

The following report is a summary of financial results for the City. It provides summarized information on how the City's financial sources and uses have performed to date by major categories and Departments. Significant financial developments and budget variances are highlighted and explained. The report also includes a projection of revenues and expenditures to the end of the fiscal year based on year-to-date activity and historic trends.

### Highlights

The City's financial performance appears to be generally on course with the FY 2014-2015 Budget at the close of March. Total revenues appear to be coming in about 1% above budget. While the City's biggest revenue stream, gross receipts taxes (GRT), is on course to finish the fiscal year 1% below budget, utilities revenues, property taxes, franchise fees, and lodgers' tax revenue are tracking significantly above budget and have more than made up the shortfall. Total expenditures are on course to come in 6% below budget by the end of the year. Contractuals, Repairs & Maintenance, and Supplies are the main areas where expenditures are below what was expected.

The experience year-to-date indicates no significant unanticipated shortfall or, for that matter, windfall. Looking forward, there are a number of points worth highlighting:

- Gross Receipts Tax, which is the City's principal operating revenue source, is trending at 1% below the budgeted level. The latest distribution received from the state shows few changes by industry, with small decreases in Utilities, Construction and Health Care.
- The methodology used to project financial performance to the end of the year indicates that expenditures in the General Fund as a whole will come in 5% below budget. This projection has been in place for several months. Staff checked with the interested departments and found no new information that would justify a change in this projection. The principal departments contributing to this under-expenditure are Community Development, Community Services (Administration and Library), General Government, and Parks and Recreation. Together, they account for more than \$1.4 million in one-time savings. Contractuals and Repairs & Maintenance are the main drivers behind this trend.

# FINANCIAL PERFORMANCE REPORT: MARCH 2015

## ALL FUNDS - OPERATING BUDGET SUMMARY & PROJECTIONS

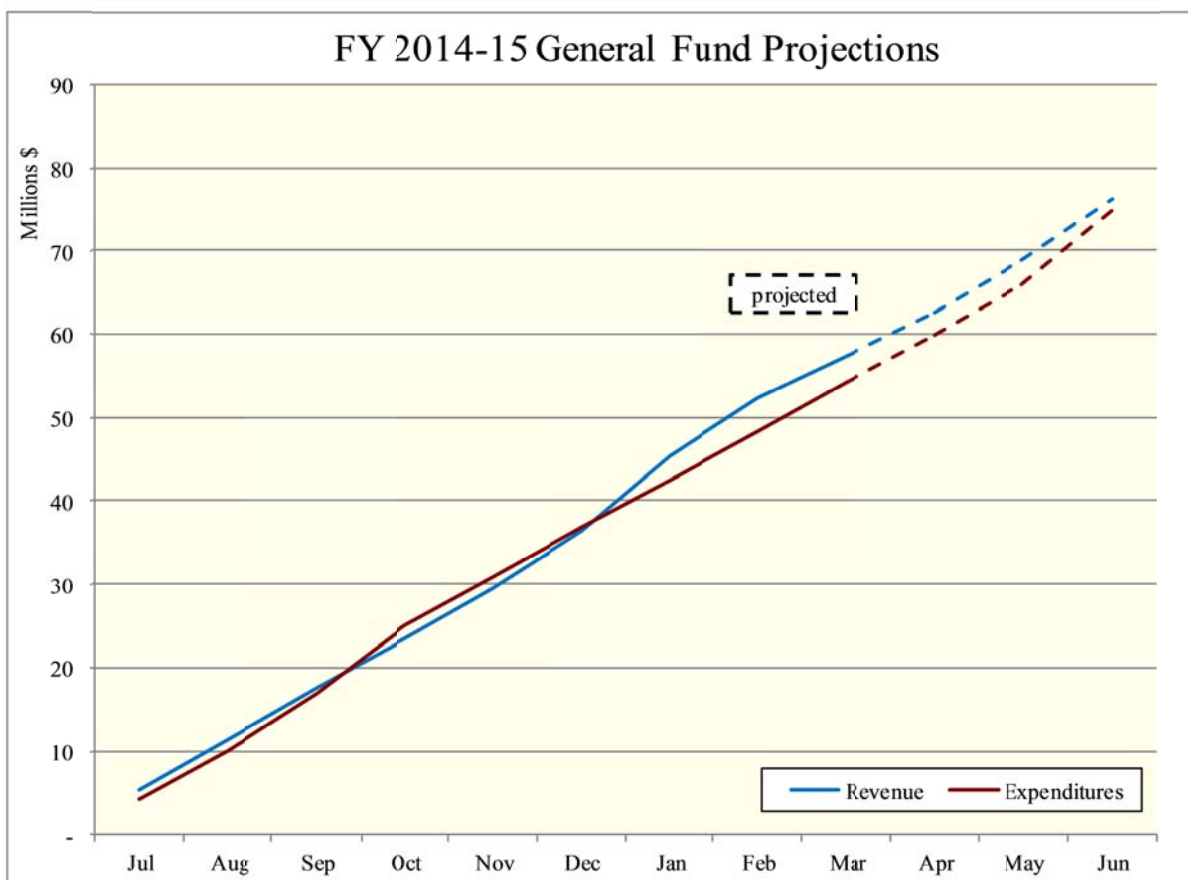
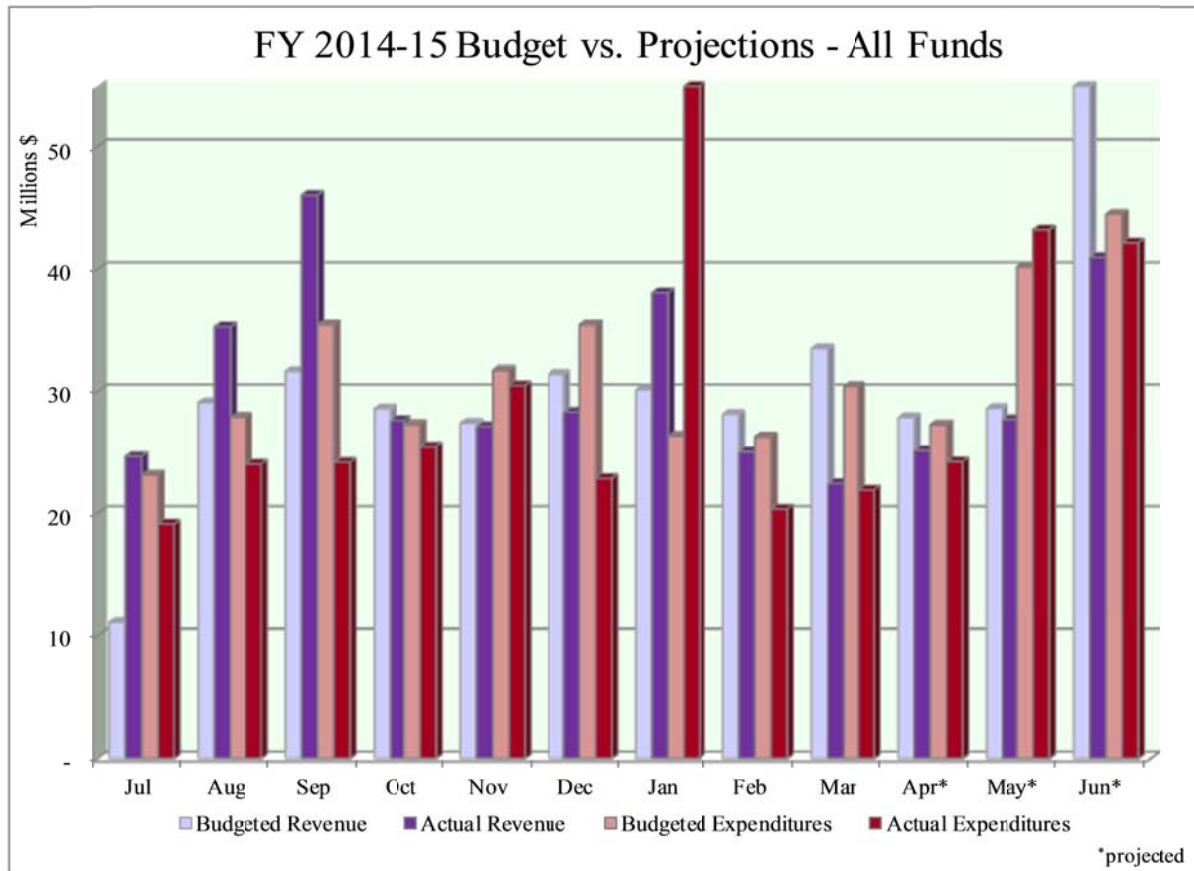
DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				
		APPROVED BUDGET	AMENDED BUDGET	YEAR TO DATE*	PROJECTED YEAR-END	PROJECTED VARIANCE
<b>BEGINNING BALANCE</b>	<b>155,378,212</b>	<b>146,227,772</b>	<b>146,227,772</b>	<b>146,227,772</b>	<b>146,227,772</b>	
<i><u>Revenues :</u></i>						
Gross Receipts Tax	95,725,848	97,244,078	97,244,078	74,024,299	96,316,030	-1%
Property Tax	9,251,086	8,225,005	9,684,580	6,300,551	9,794,373	1%
Lodgers' Tax	8,376,475	8,000,000	8,000,000	7,047,493	9,240,781	16%
Other Taxes	4,938,789	5,116,152	5,116,152	3,902,220	5,870,127	15%
Licenses & Permits	2,378,207	2,641,500	2,641,500	1,902,360	2,547,338	-4%
Ambulance Fees	3,511,498	2,000,000	2,000,000	1,198,653	1,909,988	-5%
Insurance Premiums/Deductibles	24,993,908	27,522,846	27,522,846	20,156,394	26,914,873	-2%
Parking Fees	3,927,368	4,392,963	4,392,963	2,901,102	3,963,658	-10%
Recreation Fees	3,247,009	3,356,843	3,356,843	2,309,665	3,461,877	3%
Solid Waste Fees	18,034,108	18,206,951	18,206,951	13,391,516	18,978,734	4%
Wastewater Fees	11,000,820	11,327,400	11,327,400	8,266,355	11,968,296	6%
Water Fees	34,511,650	38,365,611	38,444,944	24,549,164	38,425,048	0%
Other Fees/Services**	22,239,989	15,713,920	16,147,321	15,573,104	20,348,562	26%
Fines & Forfeitures	1,724,194	2,002,350	2,002,350	934,526	1,290,238	-36%
Miscellaneous Revenues***	17,788,118	5,654,898	33,786,781	31,478,338	33,692,195	0%
Interest on Investments	977,130	776,013	806,713	719,329	959,105	19%
State Grants	2,906,658	5,757,225	3,444,339	2,321,352	3,444,339	0%
Federal Grants	6,157,366	3,975,232	6,291,115	5,376,276	6,291,115	0%
SF County/Other Grants	2,759,589	6,120,514	7,355,594	10,000	7,355,594	0%
Transfers In	60,913,862	54,230,413	65,919,198	52,404,655	65,919,198	0%
<b>Subtotal - Revenues</b>	<b>335,363,675</b>	<b>320,629,914</b>	<b>363,691,668</b>	<b>274,767,351</b>	<b>368,691,470</b>	<b>1%</b>
<b>TOTAL RESOURCES</b>	<b>490,741,887</b>	<b>466,857,686</b>	<b>509,919,440</b>	<b>420,995,123</b>	<b>514,919,241</b>	
<i><u>Expenditures :</u></i>						
Salaries	69,868,698	74,322,442	74,548,130	50,043,787	70,209,307	-6%
Benefits	34,421,888	36,901,786	35,903,016	25,970,936	35,099,094	-2%
Contractual Services	20,956,652	22,768,812	27,276,878	21,883,651	21,121,912	-23%
Utilities	11,164,646	13,415,660	11,808,732	10,032,333	10,781,100	-9%
Repairs & Maintenance	4,115,112	5,836,753	5,568,825	3,900,703	4,205,371	-24%
Supplies	8,318,764	10,138,885	10,211,558	7,060,481	8,123,724	-20%
Insurance	28,167,219	32,355,629	32,288,929	22,253,188	28,749,529	-11%
Other Operating	21,503,186	18,605,477	19,149,436	12,809,883	17,677,219	-8%
Capital Purchases	5,683,446	8,654,024	17,661,324	16,661,908	17,661,324	0%
Land & Building	11,976,090	8,900	1,430,495	696,015	1,430,495	0%
Debt Service-Principal	22,943,220	20,291,015	20,259,529	1,949,000	20,259,529	0%
Debt Service-Interest	16,854,003	16,248,036	16,809,682	9,001,587	16,809,682	0%
Transfers Out	88,541,191	66,598,203	103,254,396	86,503,667	103,254,396	0%
<b>TOTAL EXPENDITURES</b>	<b>344,514,115</b>	<b>326,145,622</b>	<b>376,170,930</b>	<b>268,767,140</b>	<b>355,382,683</b>	<b>-6%</b>
<b>ENDING BALANCE</b>	<b>146,227,772</b>	<b>140,712,064</b>	<b>133,748,510</b>	<b>152,227,983</b>	<b>159,536,559</b>	

\*Includes year-to-date actuals plus encumbrances; excludes CIP funds

\*\*Other Fees/Services include: Internal Service Charges; Airport Fees; Police/Court Fees; Transit Fees; Land Use Fees; and various other fees/services

\*\*\*Miscellaneous Revenues are primarily comprised of Bond Proceeds. This category also includes: Bond Premiums; Sales Revenue; Reimbursements; Refunds; Advertising Income; Insurance Recoveries; and other miscellaneous revenues

## ANALYSIS



# FINANCIAL PERFORMANCE REPORT: MARCH 2015

## GENERAL FUND SUMMARY & PROJECTIONS

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				
		APPROVED BUDGET	AMENDED BUDGET	YEAR TO DATE*	PROJECTED YEAR-END	PROJECTED VARIANCE
<b>BEGINNING BALANCE</b>	<b>8,121,688</b>	<b>9,305,512</b>	<b>9,305,512</b>	<b>9,305,512</b>	<b>9,305,512</b>	
<i>Revenues:</i>						
Gross Receipts Tax	52,621,883	53,836,678	53,836,678	40,637,790	52,892,516	-2%
Property Tax	3,288,358	3,262,577	3,464,591	2,275,594	3,536,436	2%
Franchise Tax	2,873,554	3,145,000	3,145,000	2,427,266	3,597,623	14%
Other Taxes	468,660	490,000	490,000	350,319	521,442	6%
Licenses & Permits	2,346,669	2,628,000	2,628,000	1,875,227	2,524,288	-4%
Ambulance Fees	3,511,498	2,000,000	2,000,000	1,198,653	1,917,186	-4%
Planning/Land Use Fees	207,451	271,400	203,900	219,836	295,476	45%
Recreation Fees	467,169	490,000	490,000	355,292	536,207	9%
Reimbursed Expenditures**	5,944,541	5,397,995	5,397,995	4,017,997	5,356,276	-1%
Other Fees/Services	206,804	235,800	235,800	154,194	209,792	-11%
Fines & Forfeitures	506,527	544,700	544,700	331,192	482,500	-11%
Miscellaneous Revenues	62,904	149,000	149,000	36,257	54,029	-64%
Interest on Investments	49,918	29,038	29,038	31,730	42,307	46%
State/Other Grants	73,578	-	109,840	68,565	118,240	8%
Transfers In	3,155,921	3,291,762	4,141,762	3,431,322	4,141,762	0%
<b>Subtotal - Revenues</b>	<b>75,785,437</b>	<b>75,771,950</b>	<b>76,866,304</b>	<b>57,411,234</b>	<b>76,226,080</b>	<b>-1%</b>
<b>TOTAL RESOURCES</b>	<b>83,907,125</b>	<b>85,077,462</b>	<b>86,171,816</b>	<b>66,716,746</b>	<b>85,531,592</b>	
<i>Expenditures:</i>						
Community Development Department	1,188,575	1,295,819	1,398,325	1,019,708	1,106,275	-21%
Community Services Department:						
-Administration Division	424,594	593,537	660,501	614,245	502,049	-24%
-Library Division	2,586,901	2,603,177	2,603,203	1,920,188	2,519,088	-3%
-Senior Services Division	2,224,573	2,374,548	2,379,757	1,786,318	2,379,969	0%
-Youth & Family Division	675,405	754,120	754,216	565,206	755,180	0%
Finance Department	5,551,101	3,986,326	3,992,931	2,977,470	3,908,051	-2%
Fire Department	14,829,280	14,614,959	15,464,959	11,566,601	15,353,730	-1%
General Government	5,568,378	5,547,392	5,787,282	4,128,532	5,369,103	-7%
Human Resources Department	834,723	831,127	831,127	697,995	909,964	9%
Information Technology and						
Telecommunications Department	3,198,547	3,349,676	3,418,088	2,445,354	3,150,209	-8%
Land Use Department	3,811,855	4,049,442	4,042,730	2,761,492	3,794,950	-6%
Parks & Recreation Department	7,344,503	8,375,308	8,599,658	5,786,789	7,864,931	-9%
Police Department	20,392,955	22,977,918	23,067,553	15,706,671	21,354,740	-7%
Environmental Services / Graffiti	147,121	299,723	299,723	229,672	279,165	-7%
Public Works Department:						
-Administration Division	245,047	208,984	31,625	25,211	31,793	1%
-Facilities Maintenance Division	2,689,873	2,615,200	2,611,448	2,065,780	2,654,221	2%
-Streets & Drainage Division	422,654	496,926	496,926	349,422	474,055	-5%
-Traffic Engineering Division	2,465,529	2,566,274	2,566,770	2,346,405	2,408,802	-6%
<b>TOTAL EXPENDITURES</b>	<b>74,601,613</b>	<b>77,540,456</b>	<b>79,006,822</b>	<b>56,993,059</b>	<b>74,816,275</b>	<b>-5%</b>
<b>ENDING BALANCE</b>	<b>9,305,512</b>	<b>7,537,006</b>	<b>7,164,994</b>	<b>9,723,687</b>	<b>10,715,316</b>	
<i>City Council-Mandated Minimum</i>						
General Fund Balance***	6,136,549	6,050,312	6,171,972		6,171,972	
Equivalent # Days of Operation	48	38	35		56	

\*Includes year-to-date actuals plus encumbrances

\*\*Reimbursed Expenditures are mostly comprised of internal charges to various City Divisions for services provided by GF Departments such as Finance, ITT, & HR

\*\*\*Minimum balance defined as 1/12 budgeted annual General Fund expenditures excluding transfers (30 days)

# FINANCIAL PERFORMANCE REPORT: MARCH 2015

## SUMMARY & PROJECTIONS: FUNDS WITH NEGATIVE PROJECTED BALANCES

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				
		APPROVED BUDGET	AMENDED BUDGET	YEAR TO DATE*	PROJECTED YEAR-END	PROJECTED VARIANCE
<b>MUNICIPAL RECREATION COMPLEX FUND [5600]</b>						
BEGINNING BALANCE	(1,149,920)	(1,168,973)	(1,168,973)	(1,168,973)	(1,168,973)	
<u>Revenues:</u>						
Recreation Fees	965,545	1,012,237	1,012,237	675,571	1,019,573	1%
Reimbursed Expenditures	4,847	4,000	4,000	3,422	4,106	3%
Parks & Recreation Rentals	45,006	25,200	25,200	17,796	27,475	9%
Other Rentals	22,858	23,000	23,000	17,010	25,708	12%
Miscellaneous Revenues	43,074	47,000	47,396	22,018	32,693	-31%
Transfers In	95,306	197,605	297,605	248,204	297,605	0%
Subtotal - Revenues	1,176,637	1,309,042	1,409,438	984,021	1,407,161	0%
TOTAL RESOURCES	26,717	140,069	240,465	(184,952)	238,189	
<u>Expenditures:</u>						
Salaries	273,504	364,553	364,553	237,611	336,239	-8%
Benefits	119,105	141,132	141,132	93,575	129,458	-8%
Contractual Services	146,288	185,978	179,978	118,284	158,749	-12%
Utilities	172,350	152,067	152,067	167,334	161,714	6%
Repairs & Maintenance	19,027	33,926	42,460	24,033	33,061	-22%
Supplies	45,955	50,671	146,605	56,316	80,521	-45%
Insurance	1,976	2,334	2,334	1,751	2,334	0%
Other Operating	187,199	219,172	230,628	175,656	215,187	-7%
Capital Purchases	147,519	159,209	149,681	149,681	149,681	0%
Transfers Out	82,766	-	-	-	-	0%
TOTAL EXPENDITURES	1,195,689	1,309,042	1,409,438	1,024,240	1,266,945	-10%
ENDING BALANCE [5600]	(1,168,973)	(1,168,973)	(1,168,973)	(1,209,192)	(1,028,756)	
<b>AIRPORT FUND [5800]</b>						
BEGINNING BALANCE	(159,552)	(418,538)	(418,538)	(418,538)	(418,538)	
<u>Revenues:</u>						
Airport Fees	690,959	825,268	856,759	167,965	222,833	-74%
Airport Rentals	44,093	14,140	14,140	5,067	7,198	-49%
Other Rentals	139,129	170,000	170,000	108,172	153,678	-10%
Miscellaneous Revenues	15	-	-	-	-	0%
State Grants	-	10,000	10,000	-	10,000	0%
Transfers In	400,001	582,646	582,646	436,984	582,646	0%
Subtotal - Revenues	1,274,198	1,602,054	1,633,545	718,189	976,356	-40%
TOTAL RESOURCES	1,114,646	1,183,516	1,215,007	299,651	557,818	
<u>Expenditures:</u>						
Salaries	772,000	623,006	623,006	463,485	632,038	1%
Benefits	368,408	309,305	309,305	232,743	311,382	1%
Contractual Services	88,990	90,650	116,858	90,614	106,633	-9%
Utilities	68,018	62,680	62,680	74,079	72,732	16%
Repairs & Maintenance	18,471	37,737	38,101	24,453	29,130	-24%
Supplies	30,354	34,786	33,070	24,524	28,077	-15%
Insurance	32,933	50,992	50,992	31,275	37,773	-26%
Other Operating	154,010	163,139	162,189	119,035	171,785	6%
TOTAL EXPENDITURES	1,533,184	1,372,295	1,396,201	1,060,207	1,389,550	0%
ENDING BALANCE [5800]	(418,538)	(188,779)	(181,194)	(760,556)	(831,732)	

\*Includes year-to-date actuals plus encumbrances; excludes CIP funds



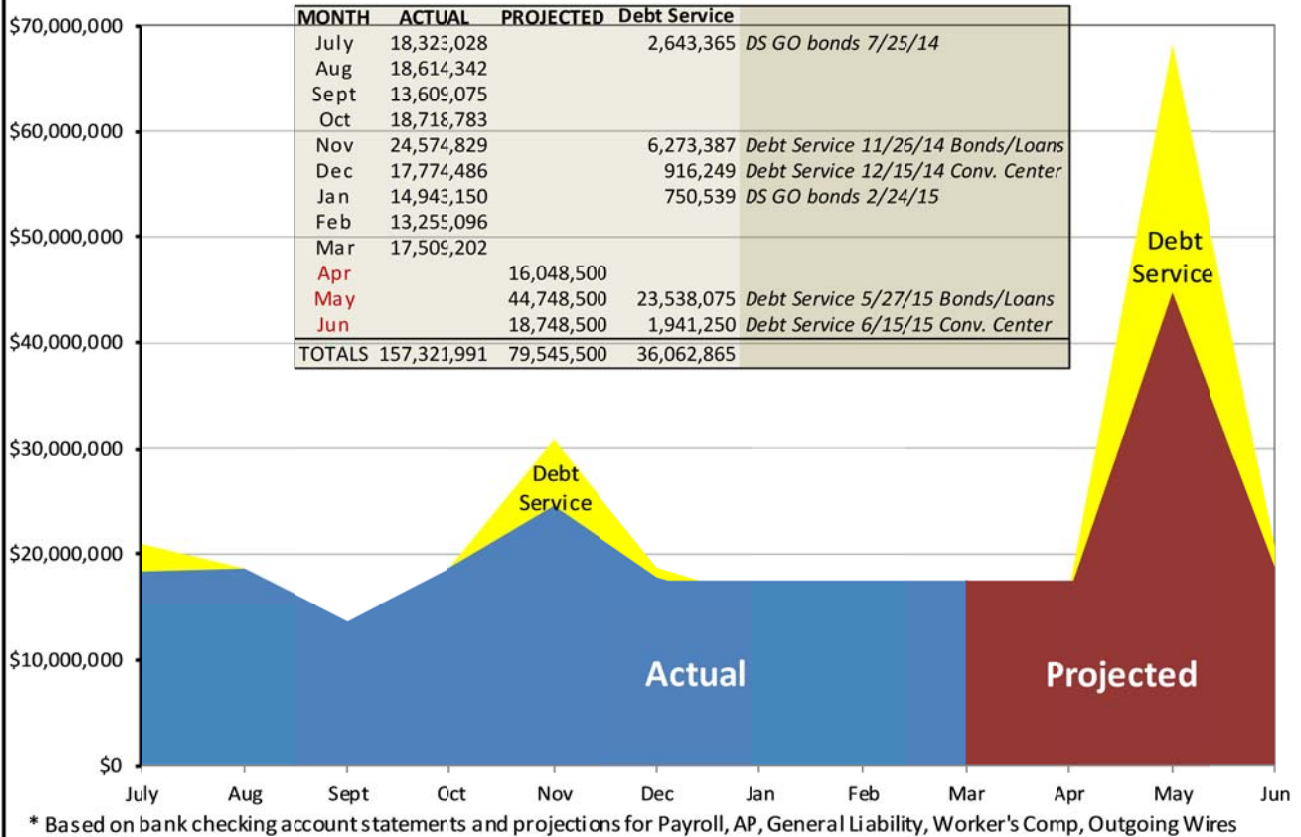
# FINANCIAL PERFORMANCE REPORT: MARCH 2015

## SUMMARY & PROJECTIONS: FUNDS WITH NEGATIVE PROJECTED BALANCES

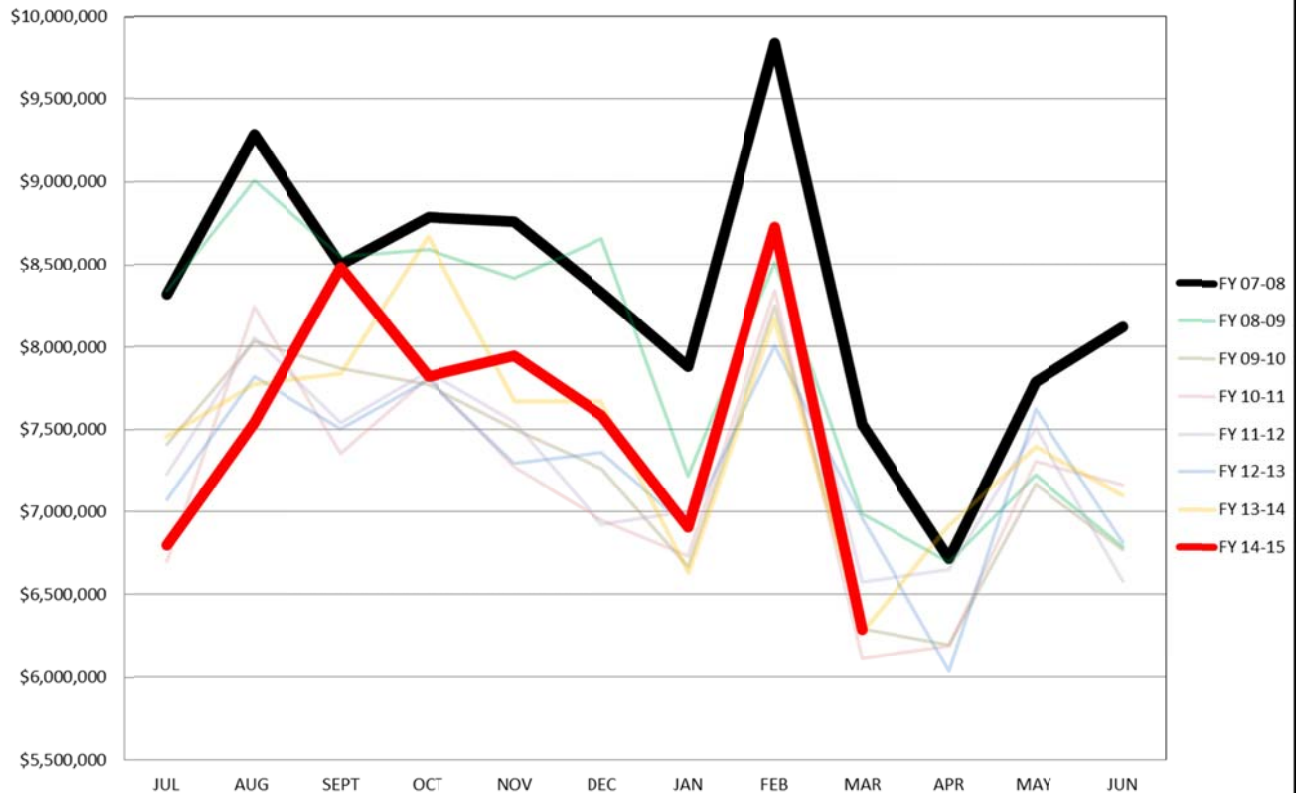
DESCRIPTION	FISCAL YEAR 2013/2014	FISCAL YEAR 2014/2015				
	ACTUAL	APPROVED BUDGET	AMENDED BUDGET	YEAR TO DATE*	PROJECTED YEAR-END	PROJECTED VARIANCE
<b>SF CIVIC CONVENTION CENTER FUND [5100]</b>						
<b>BEGINNING BALANCE</b>	<b>1,715,482</b>	<b>544,979</b>	<b>544,979</b>	<b>544,979</b>	<b>544,979</b>	
<i>Revenues:</i>						
Civic Center Fees	185,318	-	-	230,143	308,671	100%
Reimbursed Expenditures	-	-	-	41,552	50,929	100%
Other Fees/Services	18,418	-	-	12,529	17,073	100%
Rentals & Concessions	917	420,000	420,000	-	-	-100%
Sales Revenue	84	-	-	2,450	2,645	100%
Miscellaneous Revenues	13,218	-	-	10,099	14,996	100%
Interest on Investments	15,229	7,199	7,199	8,581	11,441	59%
Transfers In	3,428,571	3,794,793	3,794,793	2,846,095	3,794,793	0%
<b>Subtotal - Revenues</b>	<b>3,661,755</b>	<b>4,221,992</b>	<b>4,221,992</b>	<b>3,151,448</b>	<b>4,200,548</b>	<b>-1%</b>
<b>TOTAL RESOURCES</b>	<b>5,377,237</b>	<b>4,766,971</b>	<b>4,766,971</b>	<b>3,696,427</b>	<b>4,745,527</b>	
<i>Expenditures:</i>						
Salaries	351,226	382,574	382,574	269,555	373,060	-2%
Benefits	173,732	190,262	190,262	145,889	194,263	2%
Contractual Services	250,772	149,638	183,738	111,664	139,440	-24%
Utilities	310,421	238,500	251,500	257,675	274,598	9%
Repairs & Maintenance	60,607	232,189	198,089	71,814	99,314	-50%
Supplies	50,753	92,599	92,599	70,479	65,638	-29%
Insurance	31,676	19,815	19,815	14,861	19,815	0%
Other Operating	111,048	134,080	121,080	86,415	100,384	-17%
Land & Building	-	3,900	3,900	-	3,900	0%
Debt Service-Principal	1,175,000	1,235,000	1,235,000	-	1,235,000	0%
Debt Service-Interest	2,179,500	2,123,187	2,123,187	1,061,594	2,123,187	0%
Transfers Out	137,522	137,522	715,248	680,868	715,248	0%
<b>TOTAL EXPENDITURES</b>	<b>4,832,258</b>	<b>4,939,266</b>	<b>5,516,992</b>	<b>2,770,814</b>	<b>5,343,845</b>	<b>-3%</b>
<b>ENDING BALANCE [5100]</b>	<b>544,979</b>	<b>(172,295)</b>	<b>(750,021)</b>	<b>925,613</b>	<b>(598,319)</b>	

\*Includes year-to-date actuals plus encumbrances; excludes CIP funds

### CASH LEVELS ON HAND TO MEET ALL ANTICIPATED EXPENSES



### Year-to-Date Gross Receipts Tax Revenue as of January 2015: Comparison to 2008 in 2014-\$'s



# FINANCIAL PERFORMANCE REPORT: MARCH 2015

## City of Santa Fe Cash Balance Comparisons

Fund Type	Type of Account	Audit Cash Balance 06-30-2014	Restricted State Mandated *minimum balance'	Restricted for Debt Payment/ Actuarial Reserve/ miscellaneous	Committed- Accts Payable & Escrows	Total Cash Available 06-30-2014	Cash Balance General Ledger 09-30-2014	Cash Balance General Ledger 03-31-2015
<b>Major Government Funds</b>								
	GEN - General Fund	9,305,512	6,136,549		3,079,917	89,046	7,847,609	12,243,142
	GRT - 1/2% Gross Receipts Tax	2,356,377	-	-	33,574	2,322,803	2,810,957	3,158,986
	DBT - Debt Service Funds	5,144,335	-	3,509,669	40,015	1,594,651	29,336,830	10,674,361
<b>Special Revenue Government Funds</b>								
	General Government							
	CAP - Capital Equipment Reserve	129,598			4,352	125,246	122,286	106,139
	MTG - Mortgage Refund Residual	8,361		-	-	8,361	8,373	8,401
	FEE - Franchise Fee	1,938			8,137	(6,199)	(24,635)	(20,793)
	LNS - Economic Development	31,962			31,275	687	(133,486)	(304,909)
	LDG - Lodger's Tax Funds	2,983,884			558,641	2,425,243	3,884,808	3,653,469
	SPL - Other Special Revenue Funds	451,541				451,541	483,387	547,471
	SFB - Santa Fe Business Incubator	32,937				32,937	32,988	33,096
	GRT - 1/2% Gross Receipts Tax	1,298,770				1,298,770	1,460,027	1,732,817
	CHD - Child Care Center	-				-	(1,282)	
	Public Safety							
	ANM - Animal Services	147,189			323	146,866	153,567	165,677
	EMG - Emergency Services Funds	717,277			5,203	712,074	1,146,440	658,226
	ENV - Environmental Services	180,932			-	180,932	52,805	278,781
	LAW - Law Enforcement Grants	2,249,599			125,088	2,124,511	2,449,801	2,578,650
	HOS - Affordable Housing Program	(0)				(0)	(0)	0
	Public Works							
	CON - Resource Conservation	1,810				1,810	1,810	1,810
	DRN - City Drainage Projects	25,736			5,110	20,626	22,766	(87,992)
	IFP - Impact Fee Projects	1,481,147			-	1,481,147	1,635,915	1,858,140
	TRN - Transportation Grants	219,406			5,315	214,091	191,362	147,810
	Community Development					-		
	COM - Community Development Grants	1,032,982			60,049	972,933	1,228,262	1,027,426
	SEN - Senior Grants	184,358			9,105	175,253	52,841	445,018
	Culture and Recreation					-		
	HIS - Historic Preservation Grants	157,639			-	157,639	161,697	161,099
	LIB - Library Grants	401,177	-	250,000	60,250	90,927	430,966	447,003
	NEA - NEA Grant	(77)				(77)	7,423	7,423
	PLA - Plaza Use Fund	96,162				96,162	114,186	103,929
	PUB - Public Facilities Purchases	56,262				56,262	56,349	56,533
	QUA - Quality of Life Project	141,426			7,705	133,721	169,062	235,270
	REC - Recreation Grants	846,282			121,318	724,964	755,618	903,610
	TEA - Land Development	1,572,971			-	1,572,971	1,575,045	1,570,528
	SRL - Special Recreation League	130,102			1,029	129,073	127,465	110,651
	<b>Total Special Revenue funds</b>	<b>14,581,371</b>	<b>-</b>	<b>250,000</b>	<b>1,002,900</b>	<b>13,328,471</b>	<b>16,038,380</b>	<b>16,425,283</b>

# FINANCIAL PERFORMANCE REPORT: MARCH 2015

*{Cash Balance Comparisons – continued}*

Fund Type	Type of Account	Audit Cash Balance 06-30-2014	Restricted State Mandated *minimum balance'	Restricted for Debt Payment/ Actuarial Reserve/ miscellaneous	Committed- Accts Payable & Escrows	Total Cash Available 06-30-2014	Cash Balance General Ledger 09-30-2014	Cash Balance General Ledger 03-31-2015
<b>Capital Projects Government Funds</b>								
	General Government							
	CIP - CIP Re-allocation	181,433			-	181,433	202,420	259,500
	CON - Resource Conservation	2,505,509			-	2,505,509	2,500,800	83,238
	RNV - Building Renovation Projects	291,283			67,815	223,468	676,619	2,385,577
	PRJ - Other CIP	(512,948)			-	(512,948)	(512,948)	(513,078)
	Public Works					-		
	ARL - Beautif. of Major Arterials	106,715			5,395	101,320	63,022	38,528
	BND - Bond Aquisition Funds	79,494			-	79,494	79,494	79,494
	DRN - City Drainage Projects	134,366			4,125	130,241	127,177	1,116,007
	PAV - City Paving Projects	3,831,198			391,416	3,439,782	3,282,684	5,861,760
	RVR - Santa Fe River Channel	32,507				32,507	32,507	32,507
	SIG - City Signalization Projects	406,011			77,670	328,341	235,285	707,945
	STR - City Street Constr. Projects	3,530,931			14,818	3,516,113	3,464,491	4,946,994
	WLK - City Sidewalk Projects	508,785			134	508,651	401,811	1,067,762
	ZIA - Zia Road Street Lighting	151,301			-	151,301	142,746	194,836
	Community Development							
	HOS - Affordable Housing Program	1,000				1,000	1,000	201,000
	PUC - Public Care Facilities	1,687,156				1,687,156	1,678,025	1,931,293
	Culture and Recreation							
	ART - Art for CIP Projects	339,984			17,018	322,966	302,156	624,327
	PRK - City Parks Imprvmt.	9,853,803			724,839	9,128,964	7,765,732	13,366,893
	SPC - Open Space Acquisition	146,307			-	146,307	246,345	239,289
	LIB - Library Grants	57,119			-	57,119	39,560	17,835
<b>Total Capital Projects Funds</b>		<b>23,331,953</b>	<b>-</b>	<b>-</b>	<b>1,303,230</b>	<b>22,028,723</b>	<b>20,728,928</b>	<b>32,641,708</b>
<b>Enterprise Funds</b>								
	WWT - Wastewater Enterprise	20,646,606	180,312	206,292	673,603	19,586,399	21,782,262	22,507,849
	WTR - Water Enterprise	90,334,614	-	6,017,797	2,337,114	81,979,703	98,466,559	95,644,384
	SLD - Solid Waste Management	6,849,406	171,616	108,990	70,505	6,498,295	6,965,540	8,112,653
	UTL - Utilities Administration	3,676,216	-		-	3,676,216	2,962,610	7,073,293
	RRL - Railyard Properties	972,392	-	118,386	104,426	749,580	1,138,619	1,976,584
	SWY - Santa Fe Convention Enterprise	3,126,762	-	49,366	475,489	2,601,907	4,443,330	4,683,398
	CSF - College of Santa Fe	2,160,852			-	2,160,852	2,738,170	2,566,659
	MUN - Municipal Recreation Complex	(841,334)			34,132	(875,466)	(386,507)	127,170
	PAR - Parking Enterprise	1,216,488			9,932	1,206,556	1,417,689	991,860
	BUS - Transit Bus Enterprise	4,059,993			120,939	3,939,054	6,969,827	6,463,986
	AIR - Airport Enterprise	(92,036)			119	(92,155)	(421,298)	(787,830)
	GCC - Genoveva Chavez Community Ctr	1,684,691			117,928	1,566,763	1,600,931	3,815,746
<b>Total Enterprise Funds</b>		<b>133,794,650</b>	<b>351,928</b>	<b>6,500,831</b>	<b>3,944,187</b>	<b>122,997,704</b>	<b>147,677,731</b>	<b>153,175,753</b>
<b>Internal Service Funds</b>								
	RSK - Risk Management	2,288,404		2,167,549	69,726	51,129	1,134,185	1,740,063
	SFH - Santa Fe Health/dental	5,776,720		2,465,974	563,959	2,746,787	4,954,761	5,764,879
	WRK - Workers Compensation	5,456,164		4,134,729	8,800	1,312,635	5,540,518	5,888,300
	SLB - AFSCME Sick Leave Bank	214,690				214,690	200,584	170,962
	FUL - Fire Union Sick Leave Bank	-				-	(7,401)	(11,382)
	NUL - Non Union Sick Leave Bank	-				-	(363)	5,299
	PUL - Police Union Sick Leave Bank	-				-	(1,255)	42,522
<b>Total Internal Service Funds</b>		<b>13,735,978</b>	<b>-</b>	<b>8,768,252</b>	<b>642,485</b>	<b>4,325,241</b>	<b>11,821,030</b>	<b>13,600,643</b>
<b>Overall Totals</b>		<b>202,250,176</b>	<b>6,488,477</b>	<b>19,028,752</b>	<b>10,046,308</b>	<b>166,686,639</b>	<b>236,261,465</b>	<b>241,919,877</b>

City of Santa Fe  
Lodging Tax Report  
Fiscal Year Ending June 2015

4% Lodging Tax											
Month	Fiscal Year 2010-2011		Fiscal Year 2011-2012		Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2014-2015		Monthly
	% Gain/Loss		% Gain/Loss		% Gain/Loss		% Gain/Loss		% Gain/Loss		% Gain/Loss
July	\$ 466,349	-2%	\$ 429,660	-8%	\$ 541,735	26%	\$ 468,946	-13%	\$ 481,652	3%	
August	\$ 559,878	-3.18%	\$ 584,497	4.40%	\$ 536,103	-8.28%	\$ 517,387	-3.49%	\$ 621,466	20.12%	
September	\$ 621,818	-5.07%	\$ 587,900	-5.45%	\$ 608,861	3.57%	\$ 527,862	-13.30%	\$ 672,318	27.37%	
October	\$ 417,264	-12.58%	\$ 457,746	9.70%	\$ 461,151	0.74%	\$ 557,971	21.00%	\$ 548,857	-1.63%	
November	\$ 489,309	34.20%	\$ 447,667	-8.51%	\$ 450,359	0.60%	\$ 489,805	8.76%	\$ 358,944	-26.72%	
December	\$ 234,852	-37.23%	\$ 223,558	-4.81%	\$ 261,800	17.11%	\$ 195,314	-25.40%	\$ 434,235	122.33%	
January	\$ 260,667	41.00%	\$ 275,908	5.85%	\$ 345,975	25.40%	\$ 399,718	15.53%	\$ 416,999	4.32%	
February	\$ 201,287	-9.70%	\$ 184,248	-8.47%	\$ 193,829	5.20%	\$ 198,194	2.25%	\$ 208,802	5.35%	
March	\$ 198,305	-15.91%	\$ 167,482	-15.54%	\$ 211,949	26.55%	\$ 240,976	13.70%	\$ 283,865	17.80%	
April	\$ 285,430	27.07%	\$ 276,748	-3.04%	\$ 320,760	15.90%	\$ 342,814	6.88%			
May	\$ 265,120	-10.44%	\$ 263,949	-0.44%	\$ 298,822	13.21%	\$ 310,324	3.85%			
June	\$ 349,553	-14.59%	\$ 481,800	37.83%	\$ 427,960	-11.17%	\$ 478,706	11.86%			
<b>Fiscal Year Totals</b>											
	<b>\$ 4,349,832</b>	<b>-3.28%</b>	<b>\$ 4,381,163</b>	<b>0.72%</b>	<b>\$ 4,659,304</b>	<b>6.35%</b>	<b>\$ 4,728,017</b>	<b>1.47%</b>	<b>\$ 4,027,139</b>		
Cumulative Months											
<b>July - April Totals</b>	<b>\$ 3,735,159</b>	<b>-27.71%</b>	<b>\$ 3,635,414</b>	<b>-2.67%</b>	<b>\$ 3,932,522</b>	<b>8.17%</b>	<b>\$ 3,938,987</b>	<b>0.16%</b>	<b>\$ 4,027,139</b>		<b>2.24%</b>

Convention Center 3% Lodgers Tax											
Month	Fiscal Year 2010-2011		Fiscal Year 2011-2012		Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2014-2015		Monthly
	% Gain/Loss	\$	% Gain/Loss	\$	% Gain/Loss	\$	% Gain/Loss	\$	% Gain/Loss	\$	% Gain/Loss
July		\$ 349,762	-2%	\$ 322,245	-8%	\$ 406,301	26%	\$ 351,709	-13%	\$ 361,239	3%
August		\$ 419,908	-3.18%	\$ 438,373	4.40%	\$ 402,077	-8.28%	\$ 388,040	-3.49%	\$ 466,099	20.12%
September		\$ 466,364	-5.07%	\$ 440,925	-5.45%	\$ 456,646	3.57%	\$ 395,896	-13.30%	\$ 504,239	27.37%
October		\$ 312,948	-12.58%	\$ 343,310	9.70%	\$ 345,863	0.74%	\$ 418,479	21.00%	\$ 411,643	-1.63%
November		\$ 366,982	34.20%	\$ 335,750	-8.51%	\$ 337,769	0.60%	\$ 367,354	8.76%	\$ 269,208	-26.72%
December		\$ 176,141	-37.23%	\$ 167,668	-4.81%	\$ 196,350	17.11%	\$ 146,487	-25.39%	\$ 325,676	122.32%
January		\$ 195,500	41.00%	\$ 206,931	5.85%	\$ 259,482	25.40%	\$ 299,790	15.53%	\$ 312,749	4.32%
February		\$ 150,965	-9.70%	\$ 138,186	-8.46%	\$ 145,372	5.20%	\$ 148,646	2.25%	\$ 156,601	5.35%
March		\$ 148,729	-15.91%	\$ 125,611	-15.54%	\$ 158,962	26.55%	\$ 180,732	13.70%	\$ 212,899	17.80%
April		\$ 214,072	27.07%	\$ 207,561	-3.04%	\$ 240,570	15.90%	\$ 257,110	6.88%		
May		\$ 198,840	-10.44%	\$ 197,961	-0.44%	\$ 224,117	13.21%	\$ 232,743	3.85%		
June		\$ 262,165	-14.59%	\$ 361,350	37.83%	\$ 320,970	-11.17%	\$ 359,030	11.86%		
<b>Fiscal Year Totals</b>											
		\$ 3,262,376	-3.28%	\$ 3,285,871	0.72%	\$ 3,494,478	6.35%	\$ 3,546,015	1.47%	\$ 3,020,355	
Cumulative Months											
<b>July - April Totals</b>											
		\$ 2,801,371	-27.71%	\$ 2,726,560	-2.67%	\$ 2,949,392	8.17%	\$ 2,954,243	0.16%	\$ 3,020,355	2.24%

Fiscal Year Comparison					
Combined 4%+3% Fiscal Year Total	2009-2010	2010-2011	2011-2012	2012-2013	2014-2015
	\$ 7,612,208	\$ 7,667,034	\$ 8,153,783	\$ 8,274,032	\$ 7,047,493
	-3.28%	0.72%	6.35%	1.47%	-14.82%
Current Year to Date Comparison to Prior Year to Date					
	2009-2010	2010-2011	2011-2012	2012-2013	2014-2015
July - April 2015	\$ 6,536,530	\$ 6,361,974	\$ 6,881,914	\$ 6,893,230	\$ 7,047,493
	-27.71%	-2.67%	8.17%	0.16%	2.24%

# **Year-End Budget Adjustment**




# City of Santa Fe, New Mexico

## memo

**DATE:** April 23, 2015

**TO:** Finance Committee

**VIA:** Oscar S. Rodriguez  
Finance Director

**FROM:** Cal Probasco   
Budget Officer

### **ITEM AND ISSUE:**

Request for approval of a budget adjustment to reallocate underutilized budget in the general fund

### **BACKGROUND AND SUMMARY:**

Attached is a budget adjustment recommendation listing increases/decreases to the FY 2014/15 general fund operating budget. These adjustments are based on analysis of the department activity report presented by the finance director. Budget adjustments to the operating budget that are over \$50,000 require Finance Committee recommendation and Governing Body approval.

These adjustments used freed resources to resolve operating fund deficits in the fire public safety fund, the police GRT fund, the airport operating fund, and the juvenile justice fund. These adjustments effectively transfer approved budget amounts from the general fund to these four funds.

The public safety increases are necessary due to the increased personnel expenditures that have migrated from the general fund over past fiscal years. The amounts transferred balance the respective funds for the FY 15/16 budget but do not correct the underlying problems these funds are experiencing in supporting current expenditures with current revenues and are a one-time solution.

The airport increase eliminates the net deficit in the airport's operating funds. There appear to be a significant amount of accounts receivables, some unrecorded, that should positively affect the airports operating funds balances.

The transfer out to the juvenile justice corrects a cash deficit in the fund..

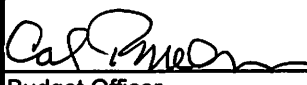
**ACTION RECOMMENDED:** Recommend these adjustments to the Governing Body for approval.

# City of Santa Fe, New Mexico

## BUDGET ADJUSTMENT REQUEST (BAR)

DEPARTMENT / DIVISION / SECTION / UNIT NAME					DATE	
Finance					04/24/2015	
ITEM DESCRIPTION	BU / LINE ITEM	←(Finance Dept Use Only)→		INCREASE	DECREASE	
		SUBLEDGER / SUBSIDIARY	DR / (CR)			
Franchise Fees-Electricity	11001.400200			(100,000)		
Franchise Fees-Cable	11001.400500			(50,000)		
ITT-Repairs	12029.520300				(90,000)	
ITT-Other Consulting	12031.510340				(85,000)	
Parks- Water	12112.514000				(400,000)	
Comm Develop-Grants/Services	12106.510400				(85,000)	
Police-Salaries	12059.501100				(200,000)	
Police-Gasoline	12059.531000				(75,000)	
Franchise Fees-Gas	11001.400300			(35,000)		
Franchise Fees-Telephone	11001.400400			(15,000)		
Land Use-Salary Savings	12079.501100				(100,000)	
Human Resources-Salaries	12025.501100			70,000		
Community Svcs-Grants/Services	12097.510400				(140,000)	
Traffic Engineering-Electricity	12049.514050				(75,000)	
<b>JUSTIFICATION:</b> (use additional page if needed) --Attach supporting documentation/memo				<b>TOTAL</b>	\$ (130,000)	\$ (1,250,000)
Do cumulative business unit adjustments exceed the council approved budget by more than \$50,000? Yes						

See cover memo

Prepared By _____	Date _____	<b>CITY COUNCIL APPROVAL</b>  City Council Approval Required <input type="checkbox"/>  City Council Approval Date <input type="text"/>  Agenda Item #: <input type="text"/>	 4/24/15 Budget Officer _____ Date
Division Director _____	Date _____		Finance Director _____ Date
Department Director _____	Date _____		City Manager _____ Date



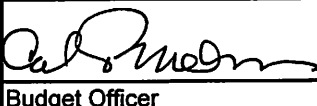
# City of Santa Fe, New Mexico

## BUDGET ADJUSTMENT REQUEST (BAR)

DEPARTMENT / DIVISION / SECTION / UNIT NAME				DATE	
Finance				04/22/2015	
ITEM DESCRIPTION	BU / LINE ITEM	←(Finance Dept Use Only)→		INCREASE	DECREASE
		SUBLEDGER / SUBSIDIARY	DR / (CR)		
Property Tax	11001.403100			(50,000)	
Municipal GRT	11001.401300				250,000
Transfer Out to Fire Public Safety	12087.700100	2251		301,301	
Transfer In to Fire Public Safety	21251.600100	1001		(301,301)	
Transfer Out to Airport Operating	12056.700100	5800		206,676	
Transfer In to Airport Operating	51800.600100	1001		(206,676)	
Transfer Out to Police GRT	12057.700100	2210		402,073	
Transfer In to Police GRT	21210.600100	1001		(402,073)	
Transfer Out to Juvenile Justice	12023.700100	2516		114,207	
Transfer In to Juvenile Justice	21516.600100	1001		(114,207)	
<b>JUSTIFICATION:</b> (use additional page if needed) --Attach supporting documentation/memo				<b>TOTAL</b>	\$ (50,000) \$ 250,000

Do cumulative business unit adjustments exceed the council approved budget by more than \$50,000? Yes

See cover memo

Prepared By _____ Date _____		<b>CITY COUNCIL APPROVAL</b>  City Council Approval Required <input type="checkbox"/>  City Council Approval Date <input type="text"/>  Agenda Item #: <input type="text"/>	 4/24/15 Budget Officer _____ Date _____	
Division Director _____ Date _____			Finance Director _____ Date _____	
Department Director _____ Date _____			City Manager _____ Date _____	

# Budget Overview

## **BUDGET OVERVIEW**

The City Council-Approved FY 2015-2016 Operating Budget is balanced with current revenues and cash reserves. It is presented as the first step in a 4-year effort to achieve total structural balance such that current revenues cover all current expenditures. The approved plan uses current revenues to pay for all expenditures in as many of the funds as possible and reduces, but does not yet eliminate, the City's reliance on cash balances and/or reserves. The major funds where planned expenditures significantly exceed expected revenues are the Police and Capital Improvement Gross Receipts Tax Funds. These two operating deficits combined represent \$2.3 million of the total \$2.6 million structural deficit facing the City that will have to be addressed in the coming few years.

The approved budget was developed following the budgeting guidelines that were presented to the Council this winter. Those guidelines are presented as detailed policies in a separate chapter of the budget and are approved as an integral part of the next fiscal year's budget. This represents one of several new elements in the annual budget document. Another new element is the Fiscal Year-end Projection. A critical first step in any comprehensive budget planning process is the establishment of the beginning balance. This winter, staff began issuing monthly performance reports showing both the beginning balances and the projected ending balances on a number of critical funds, including the All Funds balance and General Fund balance. As part of the budget approval process this year, staff recommends a projected year-end balance this fiscal year to provide a better estimate of next year's beginning balance. In the General Fund, the projected balance is \$7.1, which is \$1 million (5 days) more than the State-mandated 1/12<sup>th</sup> (30 days) minimum reserve. This balance is recommended to ensure sufficient liquidity in the combined cash pool and provide a contingency against fluctuations in revenue in the short-term. The extra days of reserve were achieved through restrained spending by the departments, which also closed the \$2.1 million deficit in the current fiscal year. Staff recommends recognizing this projection through a formal adjustment of the current fiscal year budget. That Budget Adjustment Request (BAR) is also included as a chapter in the approved budget. The net effect of this BAR to the General Fund is an increase of \$155,743, after \$1,180,000 is transferred to a various funds that would otherwise see an increase in their deficits next fiscal year, for example, the Fire and Police Gross Receipts Tax Funds.

Another new element in the budget is the format. This year the approved budget is presented as a draft of the final budget version. A summary is provided for each individual fund, and they are also combined in an All Funds Summary. Each of the departments' expenditure requests are shown by expenditure category with all of their respective funding sources fully disclosed to give the reader a full picture the resources they manage. Each department's also provides a summary statement of their work plan next year and a complete account of all the full-time employee equivalents (FTE's) assigned to them.

Not included in the budget plan are the potential savings from the modifications that the Council made to the employee health insurance plan. Preliminary estimates indicate savings up to \$860,000 in the first year. This possible extra cache of resources was not built into the budget because staff wanted to take a conservative approach to estimating costs and all the associated contracts had not yet been finalized by the time final budget totals were being made.

The overarching objective in this budget plan is to allow the City Council to clearly see the key financial, as well as operational, challenges facing the City so the necessary policy

direction can be taken in FY 2015-2016 to allow for further progress toward total structural balance in the years that follow.

### **HIGHLIGHTS**

#### **Maintained existing service levels**

Despite a reduction in tax revenue, available resources were allocated in the FY 2015-2016 Budget plan in a way to maintain all existing service levels.

#### **Closed the operating deficit in FY 2014-2015**

Cost reductions in FY 2014-2015 and in the approved plan next fiscal year allow for a Contingency Reserve equivalent to five extra days of cash in the ending balance above the State-mandated 30 days (1/12<sup>th</sup> of total expenditures) in the General Fund.

#### **Financial Management Policies**

Along with budget appropriations, next year's budget is recommended to go forward with explicit direction from Council on how the City's finances will be managed, including a transparent policy to transfer to the General Fund 12% of gross revenues from the Water Utility Fund that supersedes the current unstated practice of assigning non-utility costs to it. This new policy will net the General Fund \$3.8 million after accounting for \$0.9 million in ongoing transfers from the utility to pay for non-utility related costs in the General Fund.

#### **Program Expansions**

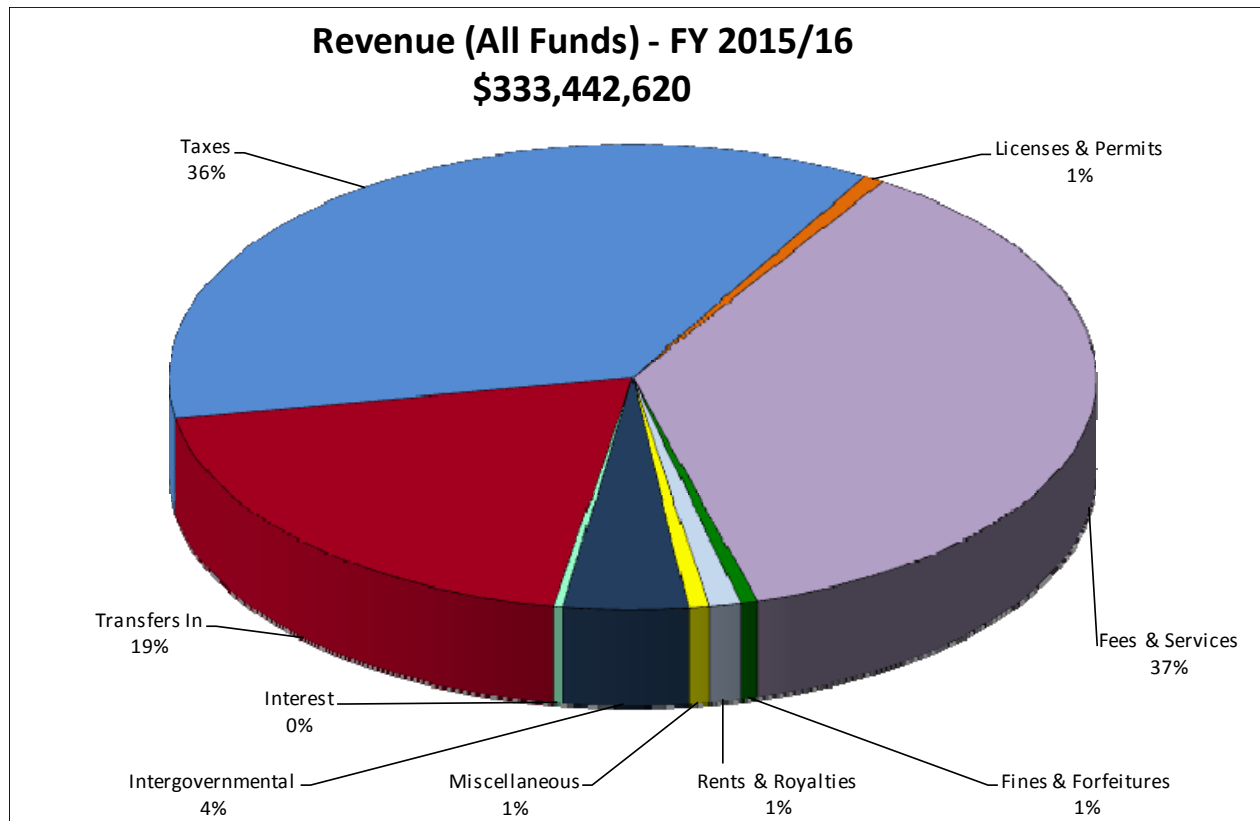
The approved budget includes only couple of key expansions.

- The City Manager's Department is proposed to increase by \$147,000 for salaries and benefits for a new deputy city manager, and
- An increase of \$272,000 is approved for the Information Technology & Telecommunications Department to increase its staff by five new FTE's over the course of the year.

#### **One-time Expenditures**

The only significant one-time expenditure in the approved plan is to fund a one year pilot of the Community Protection Initiative started this year in the Fire Department. \$301,301 are approved to be transferred from the General Fund this year to fund two Emergency Medical Technicians and a reclassified program manager and make up the operating deficit in the Fire Property Tax Fund otherwise projected for next year.

**REVENUE – All Funds Total = \$331,772,480**



Revenue projections were conservatively formulated based on historical information, regional and national economic trends, current activity in areas such as the issuance of building permits and other internal data, and the professional estimation and analysis of the Finance Department staff and other qualified city personnel. Revenue projections take into account anticipated increases in GRT, Property Tax, Permit revenues and other increased earnings accruing from the City's Phase II Annexation in effect as of January 1, 2014. Economic information and state-related revenue data were obtained from the Legislative Finance Committee, New Mexico Department of Taxation and Revenue and the New Mexico Department of Finance and Administration. Other financial and economic information was solicited from the University of New Mexico, New Mexico State University and various national, state and local publications and reports.

**General Fund:** the General Operating Fund pays for the cost of running the day-to-day business of the City. Revenues are derived primarily from local and shared taxes, fees and services, licenses and permits, and a variety of other revenues including grants, interest income, and inter-fund transfers.

**Special Revenue Funds:** these funds include most of the City's Federal, State and local/private grant funding, as well as appropriations funded by revenues dedicated to specific purposes (such as Impact Fees). The City is continuing to deal with the challenges of providing

services and infrastructure in an age of reduced grant funding from all sources. FY 2015/16 budgeted revenue in the City's special revenue funds totals \$44,922,230.

**Capital Improvements Program (CIP) Funds:** these funds are largely comprised of the City's CIP Budget, which due to its multi-year nature is a separate budget and process from the operating budget presented in this document. Funding is mostly provided by the City's bonded debt, secured by pledged GRT and Property Tax revenue. Though the CIP represents the majority of this fund type, the CIP Funds category also includes the ½% GRT Income Fund [3102], which in addition for paying for a large portion of the City's GRT-funded CIP debt, also provides funding support to various City entities including the Municipal Recreation Complex (MRC), the Genoveva Chavez Community Center (GCCC), and the Southside Library. For FY 2015/16, budgeted operating revenue in the City's CIP funds totals \$15,744,500.

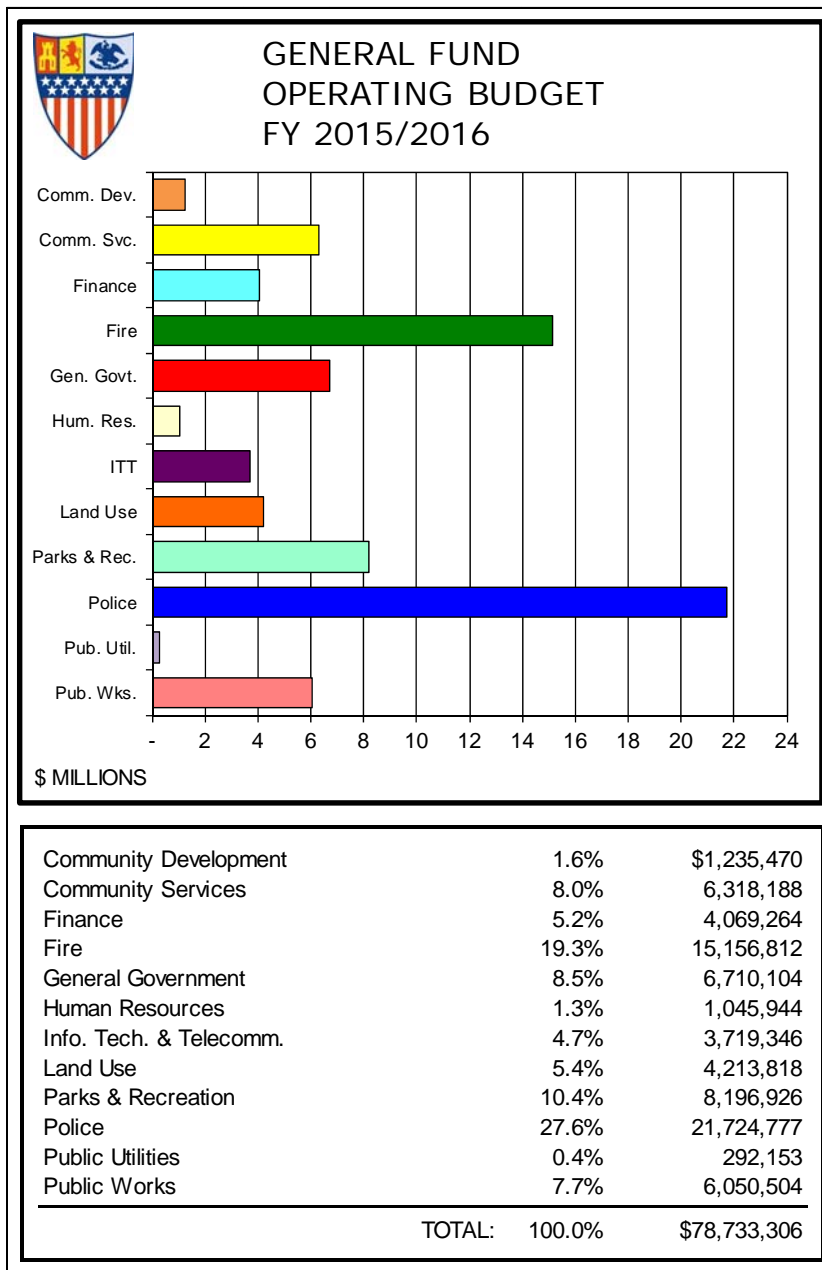
**Debt Service Funds:** these funds account for most of the debt service payments for the City's outstanding debt, including GRT Revenue Bonds and GO Bonds; in addition, outstanding loans due to the New Mexico Finance Authority (NMFA) are serviced in this category. As noted above, portions of the City's revenue streams (including GRT and Property Tax) are allocated to these funds for the assigned purpose of paying debt service. For FY 2015/16, budgeted revenue in the City's debt service funds totals \$15,289,456.

**Enterprise Funds:** enterprise funds include City operations and activities that are designed to be largely self-sustaining. The largest entities within this category are classified as "major" enterprises, based on revenue and expenditures. The principal major enterprises are the City's Utilities (Water, Wastewater and Solid Waste); as such, utility service charges represent the largest share of revenues in this category (43.7%). Other major enterprises include the Railyard and Civic Convention Center. "Non-major" enterprise entities include: Parking Operations; the MRC and Marty Sanchez Links de Santa Fe Golf Course; the GCCC; the Santa Fe Airport; and the City's Transit Bus System. For FY 2015/16, budgeted revenue in the City's enterprise funds totals \$109,158,935.

**Internal Service Funds:** this group of funds includes the City's benefits and self-insurance funds, administered by the Human Resources Department and the Risk Management Division respectively. Almost all of the revenue in the internal service funds comes from assessments to other City departments for their shares of insurance claims/premiums and employee benefits expenses. For FY 2015/16, budgeted revenue in the City's internal service funds totals \$27,877,420.

**Trust & Agency Funds:** these funds support the City's Special Recreation League operations through dedicated league fees. These funds also include the non-departmental Buckman Direct Diversion budget, which is jointly funded by the City and County of Santa Fe. For FY 2015/16, budgeted revenue in the City's trust & agency funds totals \$7,315,550.

**EXPENDITURES – All Funds Total = \$342,037,244**



**General Fund:** the General Operating Fund provides funding support to all 13 City departments except the Transportation Department and TOURISM Santa Fe. In FY 2014/15, the Parks & Recreation Division of Public Works was established as a department.

**Special Revenue Funds:** major operational funds in this category include the Police GRT Fund [2210], the Fire Property Tax Fund [2251] and the Police Property Tax Fund [2252]. Other significant special revenue fund activities include Seniors grants, Economic Development, and operations funded by Lodgers' Tax, including the Visitors' Bureau and Arts & Culture Division of TOURISM Santa Fe. FY 2015/16 budgeted expenditures in the City's special revenue funds total \$47,428,734.

**Capital Improvements Program (CIP) Funds:** as noted above, most of these funds fall within the City's separate CIP Budget, with the primary

exception being the ½% GRT Income Fund [3102], which funds the City's GRT Revenue Bond debt service and provides operating/debt service subsidies to various City agencies including the MRC, GCCC, and Southside Library. Operating costs for the CIP program (such as project accounting) are also funded from the ½% GRT Income Fund. For FY 2015/16, budgeted operating expenditures in the City's CIP funds total \$19,960,795.

**Debt Service Funds:** expenditures in these funds, as noted above, are almost exclusively comprised of debt service and related administrative fees for the City's bonded debt and NMFA loans. For FY 2015/16, budgeted expenditures in the City's debt service funds total \$15,661,302.

**Enterprise Funds:** again, by far the largest entities within this category are the City's Utilities (Water, Wastewater and Solid Waste). Other major enterprise fund operations include the MRC; GCCC; Transit Operations; Parking Operations; the Civic Convention Center; and the Santa Fe Airport. For FY 2015/16, budgeted expenditures in the City's enterprise funds total \$117,017,273.

**Internal Service Funds:** as outlined above this group of funds includes the City's employee benefits and self-insurance funds; therefore, insurance claims and premiums represent by far the largest portion (86.9%) of costs paid from this fund category. Administrative overhead costs, including staff salaries and benefits, comprise the remainder. For FY 2015/16, budgeted expenditures in the City's internal service funds total \$29,921,649.

**Trust & Agency Funds:** these funds include the City's Special Recreation Leagues and associated sports tournament operations, plus the Buckman Direct Diversion budget, which provides to the City and County a supply of raw water that is diverted from the Rio Grande. For FY 2015/16, budgeted expenditures in the City's trust & agency funds total \$3,113,062.

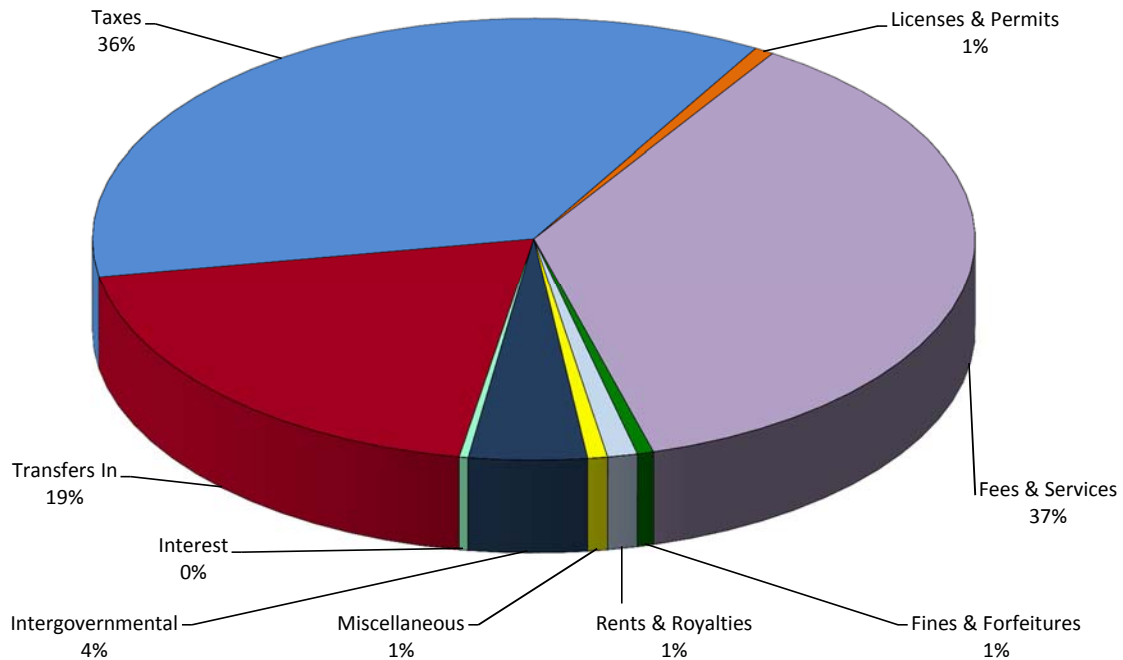
The difference between total expenditures and revenue in the FY 2015/16 Budget is **\$10,439,764**. This amount is covered by a combination of expenditure savings, revenue in excess of projections in the prior year, and available cash balances. This situation highlights future challenges faced by the City in light of the fact that, during the recent economic downturn, the City relied heavily on cash balances to meet its ongoing funding needs, including personnel and other operating costs. This in turn has led to a significant decline in available cash, exacerbated by the resulting loss in interest earnings.



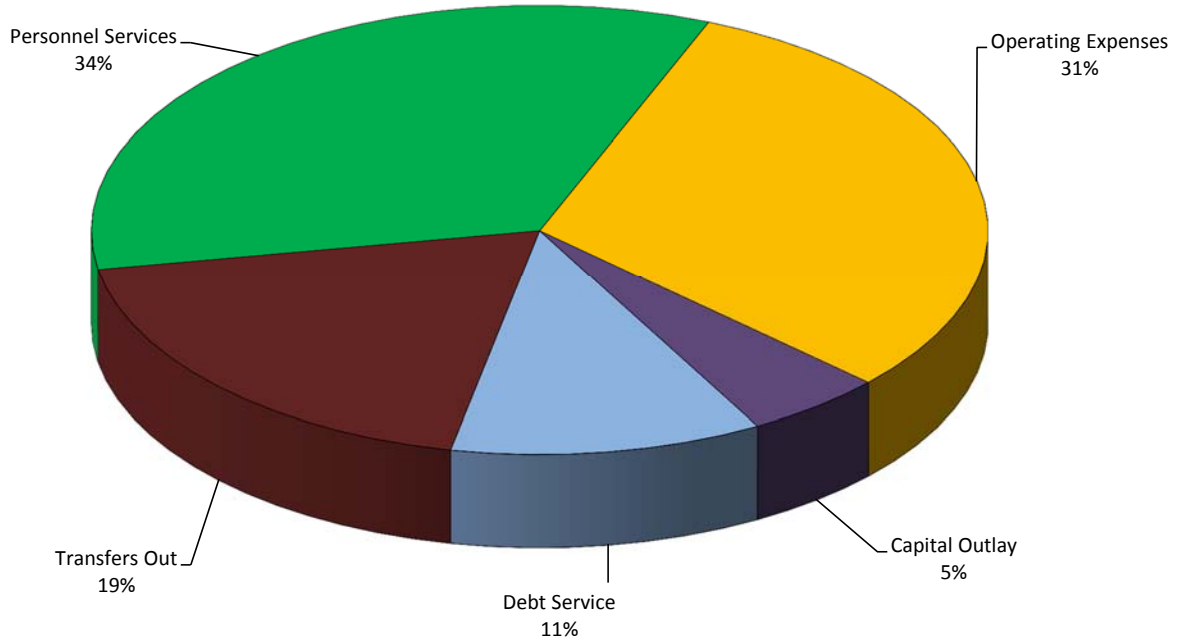
# **FUND SUMMARIES**

# **All Funds Summary**

**Revenue (All Funds) - FY 2015/16**  
**\$333,442,620**



**Expenditures (All Funds) - FY 2015/16**  
**\$341,751,660**



	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>
Personnel Services	100,572,327	104,229,950	105,018,630	110,464,133	115,980,140
Operating Expenses	86,914,798	93,186,381	95,583,050	101,791,270	105,122,448
Capital Outlay	49,102,644	29,463,972	43,944,969	200,000	17,136,262
Debt Service	67,591,684	62,002,670	40,160,446	38,814,553	38,430,666
Transfers Out	139,847,696	116,405,181	92,115,227	59,566,627	65,082,144

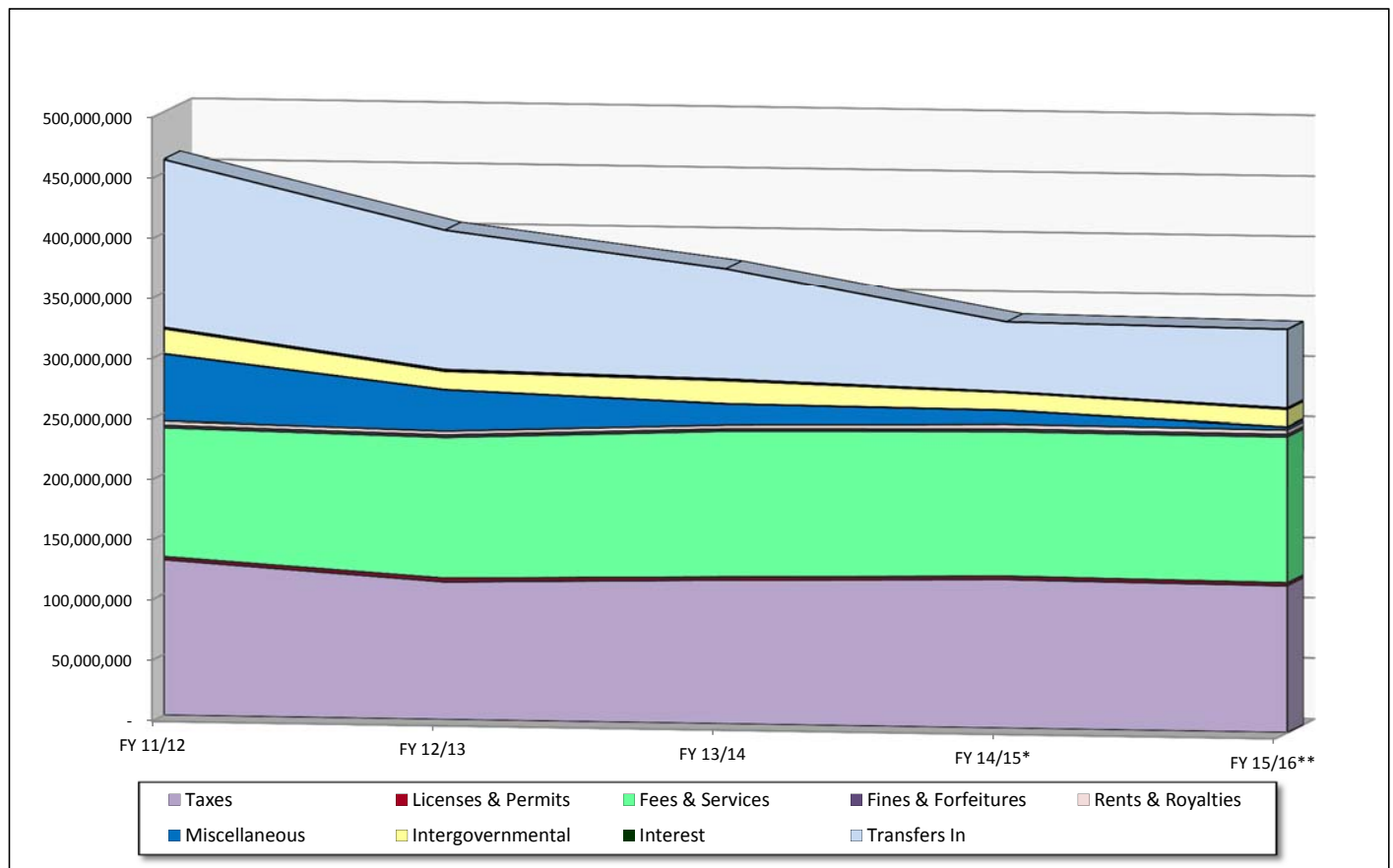
**CITY OF SANTA FE**  
**ALL FUNDS - REVENUES BY CATEGORY**  
**FY 2011/12 THROUGH FY 2015/16**

CATEGORY	ACTUAL REVENUE FY 2011/12	ACTUAL REVENUE FY 2012/13	ACTUAL REVENUE FY 2013/14	FY 2014/15 BASE BUDGET	APPROVED BUDGET FY 2015/16	CUMULATIVE CHANGE 11/12-15/16	AVERAGE ANNUAL GROWTH %
<u>Local/State-Shared Taxes:</u>							
-Gross Receipts Tax	106,690,722	92,256,105	95,725,848	97,244,078	96,901,999	(9,788,723)	-2.1%
-Property Tax	8,656,658	8,082,970	9,251,086	11,882,016	9,595,716	939,058	4.3%
-Franchise Tax	2,848,164	2,992,354	2,892,235	3,165,000	3,165,000	316,836	2.8%
-Lodgers' Tax	7,881,259	8,009,033	8,376,475	8,000,000	9,000,000	1,118,741	3.6%
-Gasoline Tax	1,539,295	1,328,791	1,517,278	1,405,000	1,405,000	(134,295)	-1.7%
-Other Taxes	387,099	483,481	529,276	546,152	549,795	162,696	9.6%
<i>Subtotal - Taxes</i>	<i>128,003,197</i>	<i>113,152,733</i>	<i>118,292,198</i>	<i>122,242,246</i>	<i>120,617,510</i>	<i>(7,385,687)</i>	<i>-1.3%</i>
<u>Licenses &amp; Permits:</u>							
-Business Licenses	380,377	354,374	410,559	400,000	441,260	60,883	4.2%
-Building/Zoning Permits	1,735,822	2,279,589	1,689,454	1,981,000	1,665,445	(70,377)	1.7%
-Other Licenses & Permits	258,320	260,543	278,194	260,500	272,500	14,180	1.5%
<i>Subtotal - Licenses &amp; Permits</i>	<i>2,374,518</i>	<i>2,894,506</i>	<i>2,378,207</i>	<i>2,641,500</i>	<i>2,379,205</i>	<i>4,687</i>	<i>1.3%</i>
<u>Fees &amp; Service Charges:</u>							
-Airport Fees	775,640	1,006,942	985,684	1,353,759	1,322,268	546,628	15.7%
-Ambulance Fees	2,184,897	1,924,545	3,511,498	2,000,000	1,700,000	(484,897)	3.1%
-Civic Center Fees	369,205	242,450	185,318	-	342,500	(26,705)	N/A
-Housing Fees	-	(12,350)	209,918	-	-	-	N/A
-Impact Fees	374,493	412,287	710,993	3,000	7,000	(367,493)	29.1%
-Insurance Premiums	21,302,694	24,884,259	24,993,908	27,522,846	29,020,613	7,717,919	8.2%
-Meals Fees	75,941	71,544	57,350	-	-	(75,941)	N/A
-Parking Fees	3,766,169	4,192,333	3,927,368	4,392,963	4,413,523	647,354	4.3%
-Planning/Land Use Fees	197,742	149,064	207,451	203,900	268,400	70,658	11.1%
-Police/Court Fees	693,831	698,372	579,170	689,000	1,053,727	359,896	13.9%
-Public Transportation Fees	415,942	421,601	431,955	450,000	442,500	26,558	1.6%
-Recreation Fees	3,202,808	3,252,356	3,247,009	3,356,843	3,335,043	132,235	1.0%
-Solid Waste Fees	16,964,394	17,240,040	18,034,108	18,206,951	17,688,863	724,469	1.1%
-Wastewater Fees	11,432,543	11,145,629	11,015,823	11,327,400	11,632,524	199,981	0.5%
-Water Fees	34,818,342	38,205,195	34,865,598	38,371,026	36,705,664	1,887,322	1.7%
-Reimbursed Expenses	5,708,907	7,361,234	12,768,900	6,384,015	7,307,591	1,598,684	16.7%
-Other Fees/Services	5,611,716	6,562,546	6,103,248	6,594,237	6,542,117	930,401	4.3%
<i>Subtotal - Fees &amp; Services</i>	<i>107,895,264</i>	<i>117,758,045</i>	<i>121,835,303</i>	<i>120,855,940</i>	<i>121,782,333</i>	<i>13,887,069</i>	<i>3.1%</i>
<u>Fines &amp; Forfeitures:</u>							
-Parking Fines	602,847	482,760	520,223	600,000	1,100,000	497,153	21.6%
-Violations Fines	876,167	957,666	705,011	863,000	409,407	(466,760)	-11.8%
-Other Fines & Forfeitures	405,391	471,013	569,687	539,350	495,457	90,066	5.9%
<i>Subtotal - Fines &amp; Forfeitures</i>	<i>1,884,406</i>	<i>1,911,440</i>	<i>1,794,921</i>	<i>2,002,350</i>	<i>2,004,864</i>	<i>120,458</i>	<i>1.8%</i>
<u>Rents/Royalties/Concessions:</u>							
-Airport Rentals	80,699	83,361	51,016	99,200	99,200	18,501	14.7%
-Equipment Rentals	51,778	50,301	47,966	51,000	51,000	(778)	-0.3%
-Parks & Recreation - Rentals	261,015	225,848	290,899	259,200	246,200	(14,815)	-0.1%
-Other Rentals	2,958,761	2,838,982	2,826,018	3,459,000	3,249,000	290,239	3.0%
<i>Subtotal - Rents/Royalties</i>	<i>3,352,253</i>	<i>3,198,492</i>	<i>3,215,899</i>	<i>3,868,400</i>	<i>3,645,400</i>	<i>293,148</i>	<i>2.6%</i>

[continued next page]

**CITY OF SANTA FE  
ALL FUNDS - REVENUES BY CATEGORY  
FY 2011/12 THROUGH FY 2015/16**

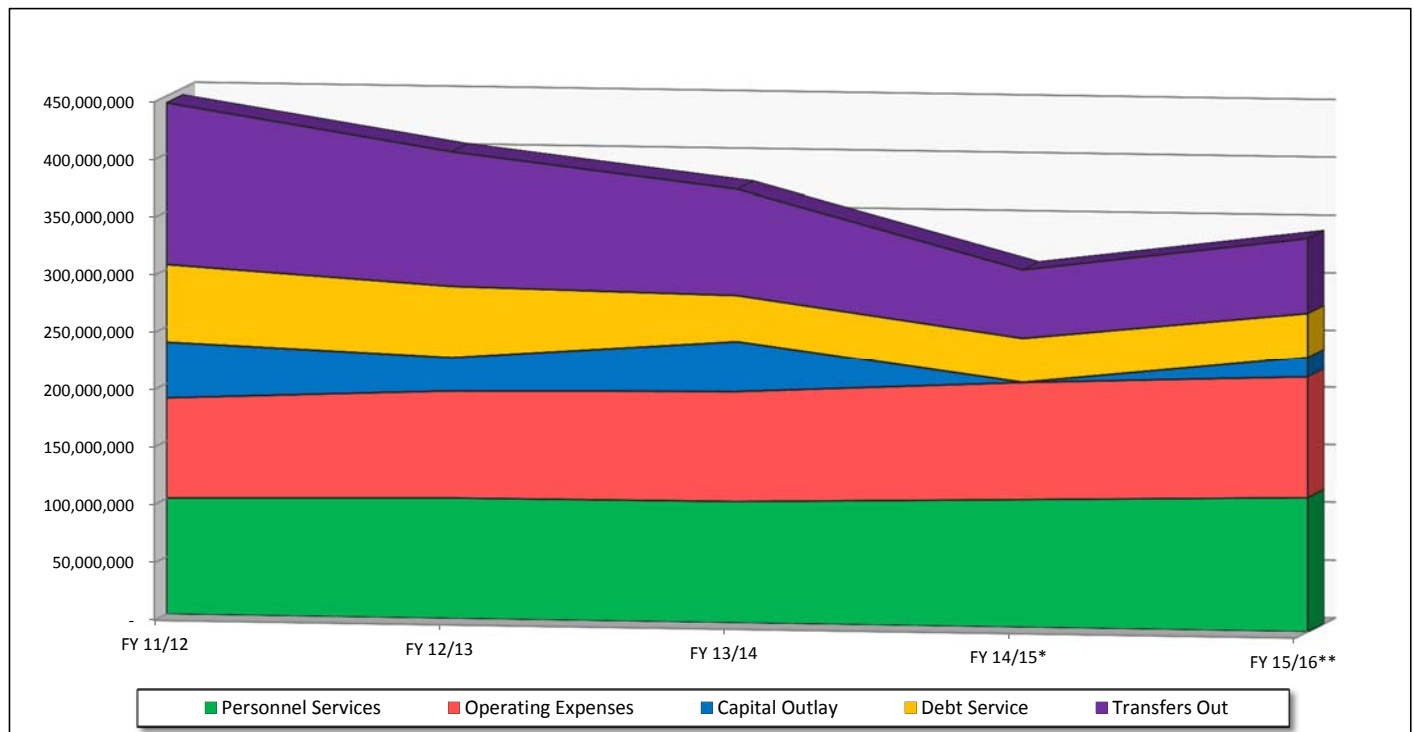
CATEGORY	ACTUAL REVENUE FY 2011/12	ACTUAL REVENUE FY 2012/13	ACTUAL REVENUE FY 2013/14	FY 2014/15 BASE BUDGET	APPROVED BUDGET FY 2015/16	CUMULATIVE CHANGE 11/12-15/16	AVERAGE ANNUAL GROWTH %
<i>[Revenues by Category - continued]</i>							
<u>Miscellaneous Revenues:</u>							
-Bond Proceeds	47,475,533	29,610,029	14,285,000	9,300,000	-	(47,475,533)	-56.1%
-Insurance Recoveries	12,876	125,005	-	30,000	30,000	17,124	N/A
-Sales Revenue	353,852	505,717	504,571	233,248	469,500	115,648	22.6%
-Other Misc. Revenue	7,711,339	3,607,340	2,338,740	1,729,922	1,922,162	(5,789,177)	-25.8%
<i>Subtotal - Miscellaneous</i>	<i>55,553,601</i>	<i>33,848,091</i>	<i>17,128,311</i>	<i>11,293,170</i>	<i>2,421,662</i>	<i>(53,131,939)</i>	<i>-50.3%</i>
<u>Intergovernmental Grants:</u>							
-State Grants	9,993,419	5,431,141	8,716,122	3,013,830	2,704,574	(7,288,845)	-15.2%
-Federal Grants	9,084,058	9,050,769	7,673,466	5,331,892	4,861,100	(4,222,958)	-13.7%
-SF County Grants	851,168	671,676	1,521,200	1,570,651	1,739,500	888,332	29.8%
-Other Grants	797,852	181,171	1,371,323	4,781,179	5,110,786	4,312,934	208.8%
<i>Subtotal - Intergovernmental</i>	<i>20,726,497</i>	<i>15,334,758</i>	<i>19,282,112</i>	<i>14,697,552</i>	<i>14,415,960</i>	<i>(6,310,537)</i>	<i>-6.5%</i>
Interest on Investments	1,220,899	1,343,289	1,212,019	664,436	1,093,542	(127,357)	4.9%
Transfers In	139,847,696	116,405,181	92,115,227	57,889,094	65,082,144	(74,765,552)	-15.6%
<b>TOTAL REVENUES</b>	<b>460,858,330</b>	<b>405,846,535</b>	<b>377,254,198</b>	<b>336,154,688</b>	<b>333,442,620</b>	<b>(127,415,710)</b>	<b>-7.7%</b>



\*Base Budget \*\*Council-Approved

**CITY OF SANTA FE**  
**ALL FUNDS - EXPENDITURES BY CATEGORY**  
**FY 2011/12 THROUGH FY 2015/16**

CATEGORY	ACTUAL EXPENSES FY 2011/12	ACTUAL EXPENSES FY 2012/13	ACTUAL EXPENSES FY 2013/14	FY 2014/15 BASE BUDGET	APPROVED BUDGET FY 2015/16	CUMULATIVE CHANGE 11/12-15/16	AVERAGE ANNUAL GROWTH %
<u>Personnel Services:</u>							
-Salaries	69,467,085	70,250,084	70,449,487	74,562,717	74,707,474	5,240,389	1.9%
-Benefits	31,105,242	33,979,866	34,569,143	35,901,416	41,272,666	10,167,424	7.4%
<i>Subtotal - Personnel Services</i>	<i>100,572,327</i>	<i>104,229,950</i>	<i>105,018,630</i>	<i>110,464,133</i>	<i>115,980,140</i>	<i>15,407,813</i>	<i>3.6%</i>
<u>Operating Expenses:</u>							
-Contractual Services	19,764,989	22,220,363	21,904,809	23,430,463	24,896,048	5,131,059	6.1%
-Utilities	10,507,828	11,588,916	11,170,173	11,771,223	11,500,130	992,302	2.4%
-Repairs & Maintenance	3,869,382	4,288,298	4,192,737	5,547,641	5,357,230	1,487,848	9.4%
-Supplies	7,727,451	8,967,916	8,478,420	10,155,292	10,778,991	3,051,540	9.1%
-Insurance	25,515,721	26,725,214	28,168,454	32,281,684	31,421,753	5,906,032	5.5%
-Other Operating Costs	19,529,427	19,395,673	21,668,457	18,604,967	21,168,296	1,638,869	2.7%
<i>Subtotal - Operating Expenses</i>	<i>86,914,798</i>	<i>93,186,381</i>	<i>95,583,050</i>	<i>101,791,270</i>	<i>105,122,448</i>	<i>18,207,650</i>	<i>4.9%</i>
<u>Capital Outlay:</u>							
-Capital Purchases	7,973,683	4,619,161	6,305,199	200,000	7,253,895	(719,788)	856.1%
-Land & Building	41,128,961	24,844,812	37,639,770	-	9,882,367	(31,246,594)	N/A
<i>Subtotal - Capital Outlay</i>	<i>49,102,644</i>	<i>29,463,972</i>	<i>43,944,969</i>	<i>200,000</i>	<i>17,136,262</i>	<i>(31,966,382)</i>	<i>2094.4%</i>
<u>Debt Service:</u>							
-Principal	49,734,846	43,616,406	23,304,113	21,586,015	22,265,030	(27,469,816)	-15.8%
-Interest	17,856,838	18,386,264	16,856,333	17,228,538	16,165,636	(1,691,202)	-2.3%
<i>Subtotal - Debt Service</i>	<i>67,591,684</i>	<i>62,002,670</i>	<i>40,160,446</i>	<i>38,814,553</i>	<i>38,430,666</i>	<i>(29,161,018)</i>	<i>-12.0%</i>
Transfers Out	139,847,696	116,405,181	92,115,227	59,566,627	65,082,144	(74,765,552)	-15.9%
<b>TOTAL EXPENDITURES</b>	<b>444,029,149</b>	<b>405,288,155</b>	<b>376,822,322</b>	<b>310,836,583</b>	<b>341,751,660</b>	<b>(102,277,489)</b>	<b>-5.8%</b>



\*Base Budget \*\*Council-Approved

**CITY OF SANTA FE**  
**FY 2015/2016 MUNICIPAL SCHEDULE**

<b>Fund Code</b>	<b>Fund Title</b>	<b>Budgeted Revenue</b>	<b>Budgeted Transfers In</b>	<b>Budgeted Expenditures</b>	<b>Budgeted Transfers Out</b>	<b>NET Bud. Fund Income (Loss)</b>
1001	General Fund	72,333,001	6,410,305	73,908,727	4,824,579	10,000
2112	1% Lodgers Tax Advertising	26,592	1,285,714	1,501,853	83,050	(272,597)
2113	Special Uses Lodgers Tax (45%)	2,431	1,928,571	92,850	1,705,801	132,351
2114	Lodgers Tax Proceeds	9,000,000	-	-	8,999,999	1
2115	Marketing Lodgers Tax (50%)	171,181	3,045,372	3,658,616	-	(442,063)
2116	Municipal GRT	7,876,891	-	312	8,603,754	(727,175)
2117	Economic Development	701,795	377,522	1,018,545	60,000	772
2118	Capital Equipment Reserve	30,539	-	158,761	-	(128,222)
2119	SF Business Incubator	150	-	-	-	150
2120	MGRT-Railyard/General	1,945,000	-	231	1,670,389	274,380
2121	Municipal GRT-GCCC/Parks	1,946,739	-	101	1,795,647	150,991
2122	Convention Center-Lodgers Tax	6,339	3,857,143	348	3,857,143	5,991
2123	Special Events Projects	5,000	-	5,053	-	(53)
2127	Comcast Franchise PEG Fee	20,000	-	13,333	6,667	-
2128	Wayfinding Signage	768	-	-	-	768
2130	Municipal Court Automation	15,852	-	-	-	15,852
2201	Corrections Fee Fund	155,858	-	150,000	-	5,858
2202	MC State Pass-Thru Fees	82,051	-	93,252	-	(11,201)
2203	Fire Apparatus Reserve	285	-	-	-	285
2205	DWI School	75,280	-	86,000	-	(10,720)
2206	Emergency Med Svs Grant	20,000	-	20,000	-	-
2207	Emergency Prep Grant	7,000	-	7,000	-	-
2209	State Fire Fund	671,302	-	635,608	-	35,694
2210	Municipal GRT-Police	1,945,000	-	2,349,354	-	(404,354)
2211	Law Enforcmt. Protection Grant	132,600	-	132,600	-	-
2223	Muni Court Program	-	110,000	110,000	-	-
2224	Pub Safety Special Revenue	598,900	-	850,409	-	(251,509)
2225	MC-Home Detention Prgm	166,109	-	19,280	110,000	36,829
2227	DWI Forfeiture Program	453,016	-	552,380	-	(99,364)
2230	Animal Spay/Neuter Program	279	-	-	-	279
2231	Animal Control Training/Education	36,000	-	39,000	-	(3,000)
2232	Fire Hazard Reduction Grants	591,121	-	175,959	-	415,162
2233	Fire-Wildland Urban Interface	300,170	-	13,863	-	286,307
2234	Fire Training Fund	29,130	-	29,000	-	130
2251	Fire Property Tax/Safety	1,499,600	1,119,910	2,912,791	-	(293,281)
2252	Police Property Tax/Safety	1,508,684	1,119,910	1,738,233	754,609	135,752
2304	Ridefinders	71,773	22,937	85,124	-	9,586
2324	Section 112	-	36,954	323,495	-	(286,541)
2325	Section 5303	63,167	15,792	79,354	-	(395)
2401	Storm Water Drainage	1,570,000	-	1,556,459	-	13,541
2501	Affordable Housing Loan	2,241	-	368,533	-	(366,292)
2502	NW Quadrant Development	1,129	-	-	-	1,129
2505	Quality of Life	843	702,000	272,692	526,250	(96,099)
2506	Comm Dev Block Grant	530,042	-	568,803	-	(38,761)
2508	Affordable Housing Trust	464	-	14,163	-	(13,699)
2509	Shelter Plus Care	1,204,361	-	1,204,361	-	-
2512	Tierra Contenta Land Sale	6,012	-	29,720	377,522	(401,230)
2513	Children & Youth Programs	1,287,486	-	1,250,290	-	37,196
2515	Human Service Provider	879,461	-	914,100	-	(34,639)
2516	Juvenile Justice Program	194,905	-	194,905	-	-
2519	Senior Companion	161,461	38,099	196,511	-	3,049
2520	Senior Center Programs	-	489,585	492,682	-	(3,097)
2524	Senior Employment Program	34,824	-	34,532	-	292
2526	FGP	130,108	112,252	243,848	-	(1,488)
2527	RSVP	72,912	62,068	133,940	-	1,040
2528	Senior Nutrition Program	387,081	485,272	856,646	-	15,707
2530	Senior Caregiver	358,030	328,212	768,157	-	(81,915)
2534	Senior Assisted Transportation	121,350	685,969	834,466	-	(27,147)
2535	Senior Non-Reporting Programs	-	3,904	3,904	-	-

Fund Code	Fund Title	Budgeted Revenue	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	NET Bud. Fund Income (Loss)
2536	Cash In Lieu	155,706	-	155,706	-	-
2602	Veteran Programs	797	-	-	-	797
2702	Park Purchase & Improvement	256	-	-	-	256
2704	Plaza Use Fund	25,452	-	25,000	-	452
2705	Recreation Fund	102,000	455,000	588,033	-	(31,033)
2706	Archeological Fund	619	-	-	-	619
2707	Historic Preservation Grant	36,889	-	75,763	-	(38,874)
2709	Regional Planning Authority	101	-	-	-	101
2712	Santa Fe Beautiful Grant	55,000	-	27,218	-	27,782
2714	Arts Education Grants	-	66,250	66,250	-	-
2716	Southside Library	4,756	971,728	1,008,433	-	(31,949)
2718	Emrgcy Mgmt Performance Grant	63,135	-	129,450	-	(66,315)
2720	Impact Fees - Roads	5,382	-	289	-	5,093
2721	Impact Fees - Parks	1,024	-	-	-	1,024
2722	Impact Fees - Police	405	-	-	-	405
2723	Impact Fees - Fire	460	-	-	-	460
2724	Camera Nuisance Abatement	332	-	-	-	332
2728	Public Financing for Elections	17,240	150,000	300,120	-	(132,880)
3102	1/2% GRT Income Fund	15,744,500	-	3,293,397	14,263,249	(1,812,146)
3103	CIP Reallocation Fund	98,292	-	5,141	-	93,151
3139	E1 ERP Financial Software	-	-	70,535	-	(70,535)
3326	Paved Street Rehab	1,405,000	-	1,449,621	-	(44,621)
3708	Art for CIP Projects	-	-	311,703	-	(311,703)
3754	Parks Maintenance	-	-	550,853	-	(550,853)
3775	Citywide Traffic Calming	90,648	-	-	-	90,648
4116	2006 GRT CIP Bond Issue	3,540	-	1,135	-	2,405
4120	2008 GRT CIP Bond Issue	1,238	1,400,856	1,403,785	-	(1,691)
4123	2010 A&B Refunding Bonds	7,147	-	613	-	6,534
4124	2012A & CIP Refunding Bonds	2,671	5,742,758	5,747,585	-	(2,156)
4125	2013A Refunding Bonds	372	3,316,691	3,318,334	-	(1,271)
4126	2013B Refunding Bonds	636	668,766	670,816	-	(1,414)
4127	2014 GRT CIP Bond Fund	100	730,551	732,918	-	(2,267)
4150	2008 General Obligation Bond	2,041,306	-	2,285,527	-	(244,221)
4151	2013 General Obligation Bond	751,775	-	853,876	-	(102,101)
4152	2014 General Obligation Bond	344,892	-	390,948	-	(46,056)
4203	HUD Section 108 Loan	-	-	35	-	(35)
4209	NMFA-Land Acquisition	289	275,868	276,276	-	(119)
5100	Civic Convention Center	386,247	1,305,846	1,802,577	-	(110,484)
5102	CCC Debt Service Fund	-	2,551,297	2,551,296	-	1
5105	Civic Center Art Space	17,754	123,050	98,989	-	41,815
5110	CIP Convention Center Improvement	13,825	-	686	-	13,139
5150	Parking Enterprise Fund	5,582,016	-	4,904,928	701,123	(24,035)
5152	Parking Violations Bureau	-	-	53,750	-	(53,750)
5153	Parking Debt Service Fund	-	637,824	637,824	-	-
5200	Utilities Administration Fund	525,758	-	525,472	-	286
5205	Utility Customer Service	4,436,868	-	4,436,868	-	-
5206	Water Meter Reading System	-	-	96,559	-	(96,559)
5250	Environmental Services	13,123,848	14,000	13,052,008	275,868	(190,028)
5262	Relocate Solid Waste Division	270	-	-	-	270
5280	CIP-Landfill Closure	378	-	-	-	378
5300	Water Division Operating Fund	36,987,137	-	30,968,055	8,936,651	(2,917,569)
5301	Water Debt Service Fund	17,896	-	902	-	16,994
5302	Water Div. Acquisition Fund	13,449	-	678	-	12,771
5303	Water Div. Reserve - Arbitrag	14,114	-	711	-	13,403
5304	Water Line Extension	3,268	1,532,053	1,677,121	-	(141,800)
5310	Water CIP-San Mateo Bldg Impr	497	-	-	-	497
5313	Water Construction Project	55,193	1,689,816	8,707,513	-	(6,962,504)
5316	Water Rights Acquisition	2,899	-	216,512	-	(213,613)
5317	River Conservation Fund	802	-	-	-	802
5330	1/4% Water GRT	7,945,624	-	3,533	2,953,515	4,988,576
5352	Water Capital Projects Misc	3,954	-	199	-	3,755



Fund Code	Fund Title	Budgeted Revenue	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	NET Bud. Fund Income (Loss)
5353	Conservation	92,797	223,300	514,032	-	(197,935)
5354	Large Meter Replacement	3,770	-	162,485	-	(158,715)
5355	Tank Projects	1,742	757,313	757,466	-	1,589
5356	Well & Booster Station Project	13,194	-	1,136,670	-	(1,123,476)
5357	Water Treatment Plant Projects	22,196	-	325,682	-	(303,486)
5358	Water Supply Projects	52,774	-	697,265	-	(644,491)
5359	Water CIP Project	7,891	664,149	1,704,404	-	(1,032,364)
5391	Water Bond 2009 A/B	909,056	3,187,470	4,035,499	-	61,027
5400	Transit Bus Operations	2,990,300	5,884,736	8,076,054	399,047	399,935
5406	Transit Debt Service	-	342,859	343,360	-	(501)
5409	SF Trails Welfare to Work	-	-	398,412	-	(398,412)
5421	SF Paratransit Operations	140,849	1,096,003	1,185,876	-	50,976
5450	Wastewater Management	13,457,070	-	12,411,093	-	1,045,977
5458	W/W Closure/Post-Closure	397	-	-	-	397
5459	Sewer Line Ext. Const. Fund	217	-	-	-	217
5460	Sewerline Rehab	9,322	-	694	-	8,628
5464	Impact Fee-W/W	134,368	-	424	-	133,944
5468	W/W Modification/Replacement	7,168	-	361	-	6,807
5469	W/W Effluent Line Tierra Contenta	1,792	-	89	-	1,703
5500	SWAMA Caja del Rio Landfill	6,666,249	1,002,431	5,855,855	779,000	1,033,825
5502	SWAMA Equipment Replacement	7,467	279,000	-	993,531	(707,064)
5503	SWAMA Gas Collection System	2,573	-	-	8,900	(6,327)
5505	SWAMA Insurance Deductibles	473	-	-	-	473
5507	SWAMA Cell 3 Development	2,556	400,000	-	-	402,556
5508	SWAMA Emergency Cash Reserves	2,204	-	-	-	2,204
5509	SWAMA Closure/Post Closure	22,603	-	-	-	22,603
5521	SWMA - Landfill Permitting	1,403	100,000	-	-	101,403
5600	Municipal Recreation Complex	1,101,437	176,255	1,284,286	-	(6,594)
5601	MRC-CIP	(343)	-	-	-	(343)
5603	Fore Kids Golf Tournament	10,746	-	4,376	4,028	2,342
5605	MRC - Debt Service	2,892	1,306,909	1,309,801	-	-
5700	Genoveva Chavez Community Ctr	1,940,354	2,389,136	4,243,931	263,698	(178,139)
5720	GCCC - CIP	203	-	-	-	203
5722	GCCC - CIP Bond	4,901	-	469	-	4,432
5723	GCCC Park - GO Bond 2008	145	-	-	-	145
5800	Airport Fund	1,009,408	582,646	1,472,256	-	119,798
5802	Airport Terminal Fund	456,529	-	-	455,646	883
5803	Airport Landside Fund	127,319	-	-	127,000	319
5850	Railyard Development	714,006	495,038	1,304,402	-	(95,358)
5851	Railyard Dev Infrastructure	3,863	-	259	-	3,604
5853	Railyard Dev-Traffic Impact	-	-	77	-	(77)
5856	Railyard-Market Station	51,643	347,991	391,760	-	7,874
5857	Railyard Operations	341	294,140	300,089	-	(5,608)
5858	Railyard Parks	369	212,445	209,108	-	3,706
5859	Railyard Security	498	-	-	-	498
5910	College of Santa Fe Operating	744	90,419	216,194	-	(125,031)
5912	College of Santa Fe - Debt	2,354,187	-	2,227,708	90,419	36,060
5913	College of SF - Utilities	2,669	-	-	-	2,669
5914	College of SF - Emergency	1,635	-	82	-	1,553
6101	Risk/Safety Administration	4,335,115	-	3,633,111	1,380,059	(678,055)
6104	Insurance Claims Fund	40,000	1,380,059	1,758,850	-	(338,791)
6106	Benefits Administration	583,693	-	644,619	-	(60,926)
6107	Santa Fe Health Fund	21,409,187	-	20,354,338	75,000	979,849
6109	Workers' Comp Fund	1,786,557	-	1,369,725	-	416,832
6120	Santa Fe Dental Fund	986,241	-	1,047,081	-	(60,840)
7103	Special Recreation League	74,962	-	68,579	-	6,383
7402	BDD-Santa Fe County	3,472	-	175	-	3,297
7410	BDD Operating Fund	6,819,341	-	3,043,991	-	3,775,350
7415	BDD Repair & Replacement Fund	413,227	-	88	-	413,139
7416	BDD Emergency Reserve	4,548	-	229	-	4,319
43000	Park Bond Administration	44,086	-	2,526	-	41,560

# **General Fund**

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: GENERAL FUND [1001]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>8,121,688</b>	<b>9,305,512</b>	<b>9,305,512</b>			<b>7,325,737</b>
<i>Revenues :</i>						
Gross Receipts Tax	52,621,883	53,586,678	53,529,226		57,452	53,130,499
Property Tax	3,288,358	3,514,591	3,423,853		90,738	3,464,594
Franchise Tax	2,873,554	3,345,000	2,802,169		542,831	3,145,000
Other Taxes	468,660	490,000	471,773		18,227	490,000
Licenses & Permits	2,346,669	2,628,000	2,461,923		166,077	2,360,445
Ambulance Fees	3,511,498	2,000,000	1,670,052		329,948	1,700,000
Planning/Land Use Fees	207,451	203,900	291,442		(87,542)	268,400
Recreation Fees	467,169	490,000	460,486		29,514	510,000
Reimbursed Expenditures	5,944,541	5,402,995	5,776,085		(373,090)	6,247,587
Other Fees/Services	206,804	235,800	188,979		46,821	215,792
Fines & Forfeitures	506,527	544,700	429,736		114,964	499,381
Miscellaneous Revenues	62,904	157,000	55,885		101,115	149,000
Interest on Investments	49,918	29,038	31,730		(2,692)	42,463
State/Other Grants	73,578	109,840	75,981		33,859	109,840
Transfers In	3,155,921	4,141,762	4,291,762		(150,000)	6,410,305
<b>Subtotal - Revenues</b>	<b>75,785,437</b>	<b>76,879,304</b>	<b>75,961,082</b>		<b>918,222</b>	<b>78,743,306</b>
<b>TOTAL RESOURCES</b>	<b>83,907,125</b>	<b>86,184,816</b>	<b>85,266,594</b>		<b>918,222</b>	<b>86,069,043</b>
<i>Expenditures :</i>						
Community Development Department	1,188,575	1,313,325	1,072,360	222,108	18,857	1,235,470
Community Services Department:						
-Administration Division	424,594	520,501	465,623	36,115	18,763	445,004
-Library Division	2,586,901	2,603,203	2,558,051	31,391	13,761	2,746,929
-Senior Services Division	2,224,573	2,379,757	2,379,969	-	(212)	2,351,415
-Youth & Family Division	675,405	754,216	750,955	3,335	(74)	774,840
Finance Department	5,551,101	4,107,138	4,014,313	16,301	76,524	4,069,264
Fire Department	14,829,280	15,766,260	15,744,739	24,843	(3,322)	15,156,812
General Government	5,568,378	5,787,282	5,397,931	187,987	201,363	6,710,104
Human Resources Department	834,723	901,127	975,259	1,357	(75,488)	1,045,944
Information Technology and						
Telecommunications Department	3,198,547	3,243,088	3,216,152	257,147	(230,211)	3,719,346
Land Use Department	3,811,855	3,942,730	3,762,402	13,638	166,689	4,213,818
Parks & Recreation Department	7,344,503	8,199,658	7,298,905	87,466	813,287	8,196,926
Police Department	20,392,955	23,194,626	21,248,468	141,939	1,804,219	21,724,777
Environmental Services / Graffiti	147,121	299,723	286,843	7,340	5,540	292,153
Transportation Dept. (Airport Subsidy)	-	206,676	206,676	-	-	-
Public Works Department:						
-Administration Division	245,047	31,625	37,730	843	(6,948)	31,021
-Facilities Maintenance Division	2,689,873	2,611,448	2,667,088	26,983	(82,623)	2,640,492
-Streets & Drainage Division	422,654	496,926	464,958	(310)	32,278	729,546
-Traffic Engineering Division	2,465,529	2,499,770	2,529,240	268,741	(298,211)	2,649,445
<b>TOTAL EXPENDITURES*</b>	<b>74,601,613</b>	<b>78,859,079</b>	<b>75,077,663</b>	<b>1,327,225</b>	<b>2,454,190</b>	<b>78,733,306</b>
<b>ENDING BALANCE</b>	<b>9,305,512</b>	<b>7,325,737</b>	<b>10,188,931</b>			<b>7,335,737</b>
Contingency	3,168,963	1,251,432				1,176,676
<i>City Council-Mandated Minimum General Fund Balance **</i>	<i>6,136,549</i>	<i>6,074,305</i>				<i>6,159,061</i>

\*Includes Transfers to Other Funds: FY 2013/14 - \$4,510,772; FY 2014/15 - \$5,967,421; FY 2015/16 - \$4,824,579

\*\*Minimum balance defined as 1/12 budgeted annual General Fund expenditures excluding transfers (30 days)

# **Other GRT-Supported Funds**

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**RELATED FUNDS OVERVIEW: QUALITY OF LIFE FUND [2505] & RECREATION FUND [2705]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>QUALITY OF LIFE FUND [2505]:</b>						
<b>BEGINNING BALANCE</b>	<b>144,304</b>	<b>141,426</b>	<b>141,426</b>			<b>132,951</b>
<u>Revenues :</u>						
Gross Receipts Tax (Transfer In)	702,000	702,000	702,000		-	702,000
Miscellaneous Revenues	10	-	-		-	-
Interest on Investments	860	701	681		20	843
<b>Subtotal - Revenues</b>	<b>702,870</b>	<b>702,701</b>	<b>702,681</b>		<b>20</b>	<b>702,843</b>
<b>TOTAL RESOURCES</b>	<b>847,174</b>	<b>844,127</b>	<b>844,107</b>		<b>20</b>	<b>835,794</b>
<u>Expenditures :</u>						
Community Services Department:						
-Library - Courier Service	14,855	21,286	15,581	3,807	1,898	19,300
-Library Materials/Media	22,803	22,610	23,058	-	(448)	22,610
-Youth & Family - Youth Programs	117,952	153,479	87,688	51,375	14,415	128,585
-Youth & Family - Transfer to Recreation Fund (Youth Programs)	430,167	325,000	325,000		-	455,000
Parks & Recreation Department:						
-Administration - Special Events	5,304	8,822	624	-	8,198	8,822
-Admin. - Parks & Rec. Marketing	8,773	12,000	7,538	4,203	259	12,000
-GCCC - Outdoor Recreation Prog.	5,000	5,000	5,000	-	-	5,000
-Parks - Tree Maintenance	35,644	96,729	56,756	700	39,273	81,375
TOURISM Santa Fe:						
-Arts & Culture - Youth Mural Prog.	35,250	36,250	36,250	-	-	-
-Arts & Culture - Arts Education Grant/Local Match	30,000	30,000	30,000		-	66,250
<b>TOTAL EXPENDITURES</b>	<b>705,748</b>	<b>711,176</b>	<b>587,495</b>	<b>60,085</b>	<b>63,596</b>	<b>798,942</b>
<b>ENDING BALANCE - FUND 2505</b>	<b>141,426</b>	<b>132,951</b>	<b>256,612</b>			<b>36,852</b>
<b>RECREATION FUND [2705]:</b>						
<b>BEGINNING BALANCE</b>	<b>71,471</b>	<b>113,518</b>	<b>113,518</b>			<b>31,369</b>
<u>Revenues :</u>						
Quality of Life Allocation (Transfer In)	430,167	325,000	325,000		-	455,000
Recreation Fees	106,986	172,000	89,700		82,300	100,000
Miscellaneous Revenues	2,006	2,000	2,000		-	2,000
Interest on Investments	308	163	36		127	-
<b>Subtotal - Revenues</b>	<b>539,467</b>	<b>499,163</b>	<b>416,736</b>		<b>82,427</b>	<b>557,000</b>
<b>TOTAL RESOURCES</b>	<b>610,938</b>	<b>612,681</b>	<b>530,254</b>		<b>82,427</b>	<b>588,369</b>
<u>Expenditures :</u>						
Community Services Department:						
-Youth & Family - Youth Programs						
-Salaries/Benefits	406,158	416,625	274,894		141,731	450,516
-Other Operating Costs	76,525	133,987	96,405	19,681	17,901	106,817
Parks & Recreation Department:						
-Recreation - Special Events						
-Easter Event	2,651	10,000	4,005	300	5,695	10,000
-Sports Events	12,086	20,700	16,284	1,808	2,609	20,700
<b>TOTAL EXPENDITURES</b>	<b>497,420</b>	<b>581,312</b>	<b>391,587</b>	<b>21,789</b>	<b>167,936</b>	<b>588,033</b>
<b>ENDING BALANCE - FUND 2705</b>	<b>113,518</b>	<b>31,369</b>	<b>138,667</b>			<b>336</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: ½% GRT INCOME FUND [3102]**  
**(CITY CAPITAL IMPROVEMENT PLAN GRT)**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>2,434,873</b>	<b>2,356,377</b>	<b>2,356,377</b>			<b>2,476,249</b>
<i>Revenues :</i>						
Gross Receipts Tax	15,606,672	15,594,000	15,852,395		(258,395)	15,744,500
Miscellaneous Revenues	-	631	631		(0)	-
Interest on Investments	-	2,083	-		2,083	-
Transfers In:						
-Water Fund [5300] - Debt Repayment	2,000,000	2,000,000	2,000,000		-	-
-Other (Project Reallocation)	87,597	-	-		-	-
<b>Subtotal - Revenues</b>	<b>17,694,269</b>	<b>17,596,714</b>	<b>17,853,026</b>		<b>(256,312)</b>	<b>15,744,500</b>
<b>TOTAL RESOURCES</b>	<b>20,129,142</b>	<b>19,953,091</b>	<b>20,209,403</b>		<b>(256,312)</b>	<b>18,220,749</b>
<i>Expenditures :</i>						
Community Development/Long-Range Planning (Transportation Grant Match)	119,634	52,746	52,746		-	52,746
Community Services/Library (Southside Library Subsidy)	975,832	971,728	971,728		-	971,728
Finance Department/Administration:						
-ADA Compliance	2,296	-	217	-	(217)	-
-GRT Bond Debt Service (Transfers)	10,460,288	10,947,934	10,947,934		-	11,190,856
Information Technology and Telecommunications Department:						
-Geographic Information Sys. (GIS)	251,412	362,401	265,266	13,479	83,657	282,120
-ITT Equipment	659,062	809,904	709,055	74,008	26,841	1,104,474
Parks & Recreation Department:						
-Genoveva Chavez Comm. Ctr. Subsidy	558,567	584,461	584,461		-	509,461
-Municipal Rec. Complex Subsidy	1,507,371	1,486,298	1,486,298		-	1,483,164
-Parks Division Equipment	8,083	-	-	757	(757)	-
Public Works Department:						
-Administration (Railyard Subsidy)	296,473	-	-		-	-
-Facilities Maintenance (CIP Admin.)	780,685	543,294	713,480	959	(171,145)	808,640
-Roadways/Trails Eng. (CIP Admin.)	777,677	785,132	684,408	829	99,894	798,707
-Traffic Eng. (CIP - Traffic Calming)	285,866	240,453	132,246	2,150	106,057	249,198
Transportation Dept. (Airport Subsidy)	400,000	-	-		-	-
Non-Departmental:						
-CIP Administration/Accounting	95,519	92,491	104,141	-	(11,650)	105,552
-Transfer to General Fund [1001]	-	600,000	600,000		-	-
-Transfer to Energy Savings [3600]	594,000	-	-		-	-
<b>TOTAL EXPENDITURES</b>	<b>17,772,765</b>	<b>17,476,842</b>	<b>17,251,980</b>	<b>92,183</b>	<b>132,679</b>	<b>17,556,646</b>
<b>ENDING BALANCE</b>	<b>2,356,377</b>	<b>2,476,249</b>	<b>2,957,424</b>			<b>664,103</b>

# **Debt Service Schedule**

CITY OF SANTA FE, NEW MEXICO															
FY 2015-2016 BONDS & LOANS BY FUNDING SOURCE															
														Revised:	04/22/2015
					DATE		AMOUNT	PRINCIPAL	INT/FEES	PRINCIPAL	INT/FEES	TOTAL	PRINCIPAL	INT/FEES	TOTAL DEBT
FUNDING	GL				OF	YEAR	OF	OUTST.	OUTST.	PAYABLE	PAYABLE	DEBT SERVICE	OUTST.	OUTST.	OUTST.
SOURCE	FUND	DESCRIPTION	FUND	PURPOSE	ISSUE	DUE	ISSUE	6/30/15	6/30/15	FY 15/16	FY 15/16	FY 15/16	6/30/16	6/30/16	6/30/16
1/2% GRT	3102	GRT Rev. Bonds 2008 - CIP	4120	CIP/Con. Ctr.	04/07/2008	2035	20,135,000	19,125,000	5,336,688	405,000	994,988	1,399,988	18,720,000	4,341,701	23,061,701
1/2% GRT	3102	GRT Refunding Bonds 2012A	4124	CIP	03/01/2012	2026	32,725,000	31,530,000	7,063,400	4,380,000	1,361,325	5,741,325	27,150,000	5,702,075	32,852,075
1/2% GRT	3102	GRT Refunding Bonds 2013A	4125	Partial Ref 2006	06/18/2013	2020	10,880,000	10,735,000	1,084,200	2,950,000	365,200	3,315,200	7,785,000	719,000	8,504,000
1/2% GRT	3102	GRT Refunding Bonds 2014	4127	CIP	09/30/2014	2029	15,460,000	15,460,000	8,166,337	-	728,513	728,513	15,460,000	7,437,825	22,897,825
1/2% GRT	3102	MRC 2005 Refunding Bonds	5605	MRC Ref.	08/31/2005	2024	15,315,000	7,345,000	1,387,565	980,000	329,353	1,309,353	6,365,000	1,058,213	7,423,213
		TOTAL GRT CIP BONDS					94,515,000	84,195,000	23,038,190	8,715,000	3,779,378	12,494,378	75,480,000	19,258,813	94,738,813
1/2% GRT	3102	NMFA - Land Acquisition	4209	Land Purch.	08/01/2008	2028	3,610,000	2,663,866	922,418	158,885	116,983	275,868	2,504,981	805,435	3,310,416
		TOTAL GRT LOANS					3,610,000	2,663,866	922,418	158,885	116,983	275,868	2,504,981	805,435	3,310,416
1/2% GRT	3102	TOTAL FROM 1/2% GRT					98,125,000	86,858,866	23,960,608	8,873,885	3,896,360	12,770,245	77,984,981	20,064,247	98,049,228
PROP TAX	4150	General Obligation 2008	4150	Parks	06/10/2008	2028	20,000,000	15,370,000	4,755,681	900,000	639,208	1,539,208	14,470,000	4,116,474	18,586,474
PROP TAX	4150	General Obligation 2010	4150	Parks	11/01/2010	2030	10,300,000	8,600,000	2,567,722	445,000	295,056	740,056	8,155,000	2,272,666	10,427,666
PROP TAX	4151	General Obligation 2013	4151	Parks/Environ	07/23/2013	2033	12,000,000	11,535,000	4,086,147	490,000	360,619	850,619	11,045,000	3,725,528	14,770,528
PROP TAX	4152	General Obligation 2014	4152	Parks/Environ	07/23/2013	2033	5,800,000	5,800,000	2,163,388	200,000	188,569	388,569	5,600,000	1,974,820	7,574,820
PROP TAX		TOTAL FROM PROPERTY TAX					48,100,000	41,305,000	13,572,938	2,035,000	1,483,451	3,518,451	39,270,000	12,089,487	51,359,487
Lodger's	2122	GRT Rev. Bonds 2008-CCTR/Pkg*	5102	Con. Ctr./Parking	04/07/2008	2035	6,071,888	5,142,500	3,217,106	176,000	297,450	473,450	4,966,500	2,919,656	7,886,156
Lodger's	2122	NMFA #14- CCTR/Pkg*	5102	Con. Ctr./Parking	03/28/2006	2035	29,913,993	860,000	43,000	860,000	43,000	903,000	-	0	0
Lodger's	2122	NMFA #27 - CCTR/Pkg *	5102	Ref NMFA #14	04/08/2015	2035	23,770,000	23,243,500	12,079,339	-	1,174,359	1,174,359	23,243,500	10,904,980	34,148,480
Lodger's	2122	TOTAL FROM LODGER'S TAX					59,755,881	29,246,000	15,339,445	1,036,000	1,514,809	2,550,809	28,210,000	13,824,636	42,034,636
Parking Rev.	5150	GRT Rev. Bonds 2008-CCTR/Pkg*	5153	Con. Ctr./Parking	04/07/2008	2035	2,498,112	2,172,500	1,325,644	44,000	74,363	118,363	2,128,500	1,251,281	3,379,781
Parking Rev.	5150	NMFA #14- CCTR/Pkg*	5153	Con. Ctr./Parking	03/28/2006	2035	12,306,007	215,000	10,751	215,000	10,751	225,751	-	0	0
Parking Rev.	5150	NMFA #27 - CCTR/Pkg *	5153	Ref NMFA #14	04/08/2015	2035	10,020,000	9,961,500	4,967,152	-	293,590	293,590	9,961,500	4,673,562	14,635,062
Parking Rev.	5150	TOTAL FROM PARKING REVENUE					24,824,119	12,349,000	6,303,547	259,000	378,704	637,704	12,090,000	5,924,843	18,014,843
MGRT Infra	5250	GRT Refunding Bonds 2006B	5250	Solid Waste	07/31/2006	2023	15,160,000	8,495,000	1,965,145	900,000	408,060	1,308,060	7,595,000	1,557,085	9,152,085
MGRT INFRA	5250	TOTAL FROM MGRT INFRASTRUCTURE					15,160,000	8,495,000	1,965,145	900,000	408,060	1,308,060	7,595,000	1,557,085	9,152,085
MGRT Envir.	5450	GRT Rev. Ref. Bonds 2012B	5450	WW	03/01/2012	2022	14,280,000	10,605,000	2,160,400	1,140,000	457,350	1,597,350	9,465,000	1,703,050	11,168,050
WW Revenues	5450	GRT/WW Bonds 2006C	5450	WW	09/29/2006	2021	9,780,000	4,765,000	867,750	700,000	238,250	938,250	4,065,000	629,500	4,694,500
MGRT Envir/Rev	5450	TOTAL FROM MGRT ENVIRO & WW REVENUES					24,060,000	15,370,000	3,028,150	1,840,000	695,600	2,535,600	13,530,000	2,332,550	15,862,550
MGRT Transit	2116	NMFA Transit Buses Loan - Est	5400	Transit	Est. 06/15/14	2026	3,500,000	3,270,193	501,250.86	276,320	66,539.06	342,859	2,993,873	434,712	3,428,585
MGRT Transit	2116	TOTAL FROM MGRT TRANSIT					3,500,000	3,270,193	501,251	276,320	66,539	342,859	2,993,873	434,712	3,428,585
Muni RY GRT	2120	GRT Refunding Bonds 2010B-RY	5850	Railyard	12/14/2010	2026	10,490,000	8,535,000	2,369,150	665,000	404,900	1,069,900	7,870,000	1,964,250	9,834,250
Muni RY GRT	2120	GRT Refunding Bonds 2013B	4126	Ref NMFA Pkg Gg	06/18/2013	2036	13,780,000	13,390,000	6,110,325	185,000	483,525	668,525	13,205,000	5,626,800	18,831,800
		TOTAL BONDS FROM RAILYARD GRT					24,270,000	21,925,000	8,479,475	850,000	888,425	1,738,425	21,075,000	7,591,050	28,666,050
Muni RY GRT*	2120	NMFA - Railyard I - #8	5850	Railyard	05/14/2004	2024	579,025	370,137	105,460	33,264	19,561	52,825	336,873	85,899	422,772
Muni RY GRT*	2120	NMFA -Railyard II - #15B	5850	Railyard	10/26/2006	2026	892,227	670,063	267,272	44,813	40,359	85,172	625,250	226,913	852,163
		TOTAL LOANS FROM RAILYARD GRT					1,471,252	1,040,200	372,732	78,077	59,920	137,997	962,123	312,812	1,274,934.72
* SFRCC has deferrals on a portion of the debt service so currently it only partially reimburses the City for these costs on an annual basis.															
Muni RY GRT	2120	TOTAL FROM MUNICIPAL RAILYARD GRT					25,741,252	22,965,200	8,852,207	928,077	948,345	1,876,422	22,037,123	7,903,862	29,940,984.72
1/4% Cap. Outlay	5300	Water Refunding Bonds 2006D	5300	Water	09/14/2006	2025	49,790,000	33,690,000	9,546,813	2,720,000	1,649,594	4,369,594	30,970,000	7,897,219	38,867,219
1/4% Cap. Outlay	5300	Water Utility Bonds 2009AB	5391	Water	12/15/2009	2039	59,970,000	56,190,000	56,205,335	780,000	3,242,543	4,022,543	55,410,000	52,982,792	108,372,792
		TOTAL BONDS FROM WATER GRT					109,760,000	89,880,000	65,752,148	3,500,000	4,892,137	8,392,137	86,380,000	60,860,011	147,240,011
1/4% Cap. Outlay	5300	NMFA Drinking Water - #DW2	5300	Water	05/16/2008	2029	15,150,000	11,218,201	1,755,015	702,046	224,365	926,411	10,516,155	1,530,650	12,046,805
1/4% Cap. Outlay	5300	NMFA Drinking Water - #DW4 **	5358	Water	05/03/2013	2034	2,445,292	2,401,839	508,838	105,157	48,037	153,194	2,296,682	460,801	2,757,483
		TOTAL LOANS FROM WATER GRT					17,595,292	13,620,040	2,263,853	807,203	272,402	1,079,605	12,812,837	1,991,451	14,804,288
1/4% Cap. Outlay	5300	TOTAL FROM WATER GRT					127,355,292	103,500,040	68,016,001	4,307,203	5,164,539	9,471,742	99,192,837	62,851,462	162,044,299
DEPT RENT	Varies	GRT Rev Bonds 2012C - Mkt. Stn.	5856	Market Station	12/20/2012	2033	4,685,000	4,430,000	1,845,050	170,000	176,500	346,500	4,260,000	1,668,550	5,928,550
LAUREATE	5910	NMFA - College of Santa Fe - #20	5910	Education	09/14/2009	2036	29,615,000	26,375,000	20,302,796	715,000	1,508,526	2,223,526	25,660,000	18,794,271	44,454,271
OTHER SOURCES							34,300,000	30,805,000	22,147,846	885,000	1,685,026	2,570,026	29,920,000	20,462,821	50,382,821
TOTAL DEBT SERVICE							460,921,544	354,164,299	163,687,137	21,340,485	16,241,433	37,581,918	332,823,814	147,445,704	480,269,518



# **DEPARTMENT EXPENDITURES**

# **Public Safety Departments**

**Police**

The Police department is vigorously working to bring our community together with timely and thorough follow-thru for all alike; as you are well aware we have basic obligations to our constituents; however without an appropriate budget we will not meet the level of standards that I have set for my agency. We will strive for customer service that will continue to have us referenced as an agency to be watched; with an innovative methodology and setting the local standard for best practices.

The departments' priorities not only address what the needs of our community are, but they also address what has been brought to light across the country:

- Currently following the best practices within law enforcement in addressing Use of Force, such as predictable pre-use of force strategies that positively influence force encounter outcomes.
- Body worn cameras – Transparency, accountability and solid cases backed by fact.
- Working with the mentally ill on the street - first line response strategies and developing community partnerships.
- Controversial force events - training & policy updates that meet and exceed minimum standards.
- Always evaluating solutions, including a system for mitigation of use of force, assessment tool to guide special tactics teams, and policy check-up.
- Targeting drug traffickers with shared assets in manpower and possible federal prosecution. We currently have personnel in place that will continue to address drug related issues.
- Continue to encourage personnel to utilize programs such as Law Enforcement Assisted Diversion (LEAD) program.
- The re-instatement of a Domestic Violence liaison and the implementation of a second person that helps establish a unity between personnel, SOLACE, Esperanza, etc...
- Re-Implementation of the intelligence unit.
- Implementation of the fleet management policy, which provides clear guidance on the replacement of police vehicles.

These summarize a few of the most recent changes to the agency that has helped us reduce crime and take us off the top of the charts on burglary numbers. Mentioned above are highlights of what has been addressed from national to local news in use of force related incidents in working with, instead of against, the mentally ill and our homeless community with progressive enforcement.

<b>Personnel Summary</b>		
	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Positions's</b>	240	236
	<b>FTE's</b>	236

**CITY OF SANTA FE**  
**POLICE DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Police Administration	11,287,708	11,153,693	9,903,664	404,166	9,901,049	10,157,234
Criminal Investigations	3,356,354	3,677,028	3,396,446	9,109	3,504,292	3,384,047
Patrol Division	13,448,559	15,458,547	13,638,828	77,809	16,309,332	14,836,081
<b>TOTAL POLICE DEPARTMENT</b>	<b>28,092,621</b>	<b>30,289,268</b>	<b>26,938,938</b>	<b>491,083</b>	<b>29,714,673</b>	<b>28,377,362</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	18,991,378	20,944,432	19,147,239	-	20,974,863	19,863,894
Contractuals & Utilities	1,976,892	2,054,078	1,438,009	160,843	1,941,374	1,761,374
Repairs & Maintenance	113,892	141,200	95,509	10,269	168,700	168,700
Supplies	1,151,138	1,314,694	1,029,911	31,155	1,352,424	1,352,424
Insurance	1,111,179	1,256,168	1,256,168	-	1,430,621	1,384,279
Other Operating Costs	1,461,279	1,008,863	789,814	148,958	1,169,610	1,169,610
Capital Purchases	1,143,146	1,162,196	774,650	139,859	802,562	802,562
Transfers to Other Funds	2,143,716	2,407,637	2,407,637	-	1,874,519	1,874,519
<b>TOTAL POLICE DEPARTMENT</b>	<b>28,092,621</b>	<b>30,289,268</b>	<b>26,938,938</b>	<b>491,083</b>	<b>29,714,673</b>	<b>28,377,362</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	20,392,955	23,194,626	21,248,468	141,939	23,499,012	21,724,777
Corrections Fee Fund	309,090	215,910	215,510	-	150,000	150,000
Federal Forfeiture Sharing	5,272	28,555	28,342	-	-	-
DWI School	68,383	94,700	70,106	20,982	86,000	86,000
Municipal GRT-Police	2,325,035	2,186,315	2,056,440	46,601	2,387,824	2,349,354
Law Enforcement Protection Grant	262,721	138,426	132,474	3,807	132,600	132,600
Edward Byrne Justice Asst. Grants	29,023	42,741	-	-	-	-
Public Safety Special Revenue	239,000	502,727	260,176	-	271,025	850,409
DWI Forfeiture Program	273,037	487,535	422,110	117,901	546,317	552,380
Police Grants	74,516	4,025	-	4,025	-	-
Animal Control Training/Education	34,710	39,000	38,656	-	39,000	39,000
Police Property Tax/Safety Fund	3,478,999	2,641,030	2,321,877	155,403	2,502,050	2,492,842
COPS Grant Program	56,569	-	-	-	-	-
Police Impact Fees	2,000	-	-	-	-	-
Camera Nuisance Abatement	539,751	713,678	144,779	425	-	-
Railyard Security Fund	1,560	-	-	-	100,845	-
<b>TOTAL POLICE DEPARTMENT</b>	<b>28,092,621</b>	<b>30,289,268</b>	<b>26,938,938</b>	<b>491,083</b>	<b>29,714,673</b>	<b>28,377,362</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: POLICE GROSS RECEIPTS TAX FUND [2210]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>306,082</b>	<b>(82,921)</b>	<b>(82,921)</b>			<b>100,911</b>
<u>Revenues :</u>						
Gross Receipts Tax	1,927,720	1,966,800	1,957,780		9,020	1,945,000
Reimbursed Expenditures	7,689	-	-		-	-
Interest on Investments	624	1,274	-		1,274	-
Transfers In:						
-General Fund (Police Subsidy)	-	402,073	402,073		-	-
<b>Subtotal - Revenues</b>	<b>1,936,033</b>	<b>2,370,147</b>	<b>2,359,853</b>		<b>10,294</b>	<b>1,945,000</b>
<b>TOTAL RESOURCES</b>	<b>2,242,114</b>	<b>2,287,226</b>	<b>2,276,932</b>		<b>10,294</b>	<b>2,045,911</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	1,363,656	1,394,379	1,305,020		89,359	1,401,164
-Benefits	602,674	555,689	620,589		(64,900)	711,943
Operating Expenses:						
-Contractual Services	23,672	20,000	1,101	500	18,399	20,000
-Repairs & Maintenance	1,931	15,000	5,395	743	8,862	15,000
-Supplies	107,208	152,000	85,644	7,416	58,940	152,000
-Insurance	6,669	8,947	8,947	-	-	8,947
-Other Operating Costs	12,268	40,300	29,745	37,942	(27,387)	40,300
Capital Outlay:						
-Capital Purchases	177,718	-	-	-	-	-
-Land/Building/Infrastructure	29,241	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,325,035</b>	<b>2,186,315</b>	<b>2,056,440</b>	<b>46,601</b>	<b>83,273</b>	<b>2,349,354</b>
<b>ENDING BALANCE</b>	<b>(82,921)</b>	<b>100,911</b>	<b>220,491</b>			<b>(303,443)</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: POLICE PROPERTY TAX/SAFETY FUND [2252]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>1,101,714</b>	<b>113,682</b>	<b>113,682</b>			<b>103,897</b>
<u>Revenues :</u>						
Property Tax	1,367,343	1,499,600	1,481,966		17,634	1,499,600
Miscellaneous Revenues	21	7,910	4,553		3,357	7,910
Interest on Investments	3,694	3,825	404		3,421	1,174
Transfers In:						
-General Fund (Former RECC Alloc.)	1,119,910	1,119,910	1,119,910		-	1,119,910
<b>Subtotal - Revenues</b>	<b>2,490,967</b>	<b>2,631,245</b>	<b>2,606,833</b>		<b>24,412</b>	<b>2,628,594</b>
<b>TOTAL RESOURCES</b>	<b>3,592,681</b>	<b>2,744,927</b>	<b>2,720,515</b>		<b>24,412</b>	<b>2,732,491</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	126,084	128,421	111,388		17,033	138,028
-Benefits	68,509	57,918	67,532		(9,614)	86,849
Operating Expenses:						
-Contractual Services	58,310	100,243	53,455	7,738	39,050	140,068
-Utilities	30,531	49,326	24,510	17,028	7,788	49,326
-Repairs & Maintenance	4,833	13,000	2,511	-	10,489	13,000
-Supplies	100,481	167,149	102,434	1	64,714	182,474
-Insurance	279,578	184,800	184,800	-	(0)	271,032
-Other Operating Costs	1,023,464	471,571	356,733	78,005	36,833	493,456
Capital Outlay:						
-Capital Purchases	765,404	582,948	532,861	52,630	(2,543)	364,000
Transfers to Other Funds:						
-General Fund (Prior Yr. Pay Increase)	754,609	754,609	754,609		-	754,609
-Municipal Court Prog. Fund [2223] (Drug/Teen Court)	110,000	110,000	110,000		-	-
-Emergency Management Performance Grant Fund [2718] - Local Match	34,197	21,045	21,045		-	-
-Parks Trailhead Cameras CIP [43055]	123,000	-	-		-	-
<b>TOTAL EXPENDITURES</b>	<b>3,478,999</b>	<b>2,641,030</b>	<b>2,321,877</b>	<b>155,403</b>	<b>163,750</b>	<b>2,492,842</b>
<b>ENDING BALANCE</b>	<b>113,682</b>	<b>103,897</b>	<b>398,638</b>			<b>239,649</b>

# Fire



The City of Santa Fe Fire Department (SFFD) is an all hazard response department that serves the City of Santa Fe and surrounding areas. Our mission is to provide sustainable quality of life now and in the future for the entire Santa Fe community by preventing the loss of life and property through professional and efficient planning, preparation, training, fire prevention, public education, and delivery of emergency services.

The SFFD accomplishes its mission with 161 full-time positions, and 20 seasonal positions. Our response staffing models are based upon all positions being filled. Our responders work out of five operational fire stations (in which a minimum of one fire engine and one ambulance are staffed), the Santa Fe Airport rescue and firefighting station, a training center, a fire prevention station, and a Wildland Urban Interface Station. In 2014 we responded to over 13,500 calls for assistance; calls for emergency medical assistance comprised close to 80% of our volume. On average we have recognized a 3% increase in call volume per year over the past 10 years. With routine growth and the emergency response annexation slated for 2018 we expect our volume to rise to over 17,000 calls for assistance. In 2014 our Wildland Urban Interface Section completed over 500 property assessments, 16 risk reduction projects, and 35 acres of hazardous fuel reduction. Our Fire Prevention Section taught fire safety to over 6000 kids at 46 schools, and reached over 60,000 people (estimated) in 168 public events and four major fire prevention public education opportunities throughout the year. Our Training Section continued to provide quality education to our ranks in order to maintain certification and proficiency in all aspects of emergency response as well as prepare for the future, and conducted the 29<sup>th</sup> Recruit Academy.

Like many departments in the City, the SFFD budget has not increased significantly since 2008, but our call volume and workload has increased dramatically. Our FY 9/10 budget (including grants) was just over 17 million, which went down to just over 16 million in FY 10/11. The efforts during this time have been to find efficiencies collaboratively. Over this time we also decreased our staff by one Assistant Chief and one Battalion Chief, both of which we hope to place back into our organizational structure once funding is available. We hope to have close to the unadjusted budget that we had in FY 9/10 to continue to meet our increasing demands.

During FY 15/16 the SFFD will continue to provide the quality emergency response that our community has come to expect. To accomplish this mission we will need to maintain our facilities, equipment, and apparatus, promote health and wellness of our responders, and maintain our training. We will be working with New Mexico Finance Authority and the City's Finance Department to secure a loan to replace our aging self-contained breathing apparatus. We will continue to prepare ourselves as best as we can for the upcoming annexation. We will continue to support and expand the Wildland Urban Interface Section based upon reimbursements and collaborative agreements, as well as grow our department as a whole to accommodate increasing demands. Finally, we will leverage our resources and form collaborations to further expand the Community Protection Initiative to serve our high volume populations through well-coordinated preventive and innovative approaches.

<b>Personnel Summary</b>		
	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Position's</b>	184	195
<b>Forestry technicians</b>		(32)
<b>Total Positions</b>		163
<b>Full Time Equivelant</b>		163

**CITY OF SANTA FE**  
**FIRE DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Fire Administration	4,540,916	4,822,028	4,920,190	58,351	4,685,841	4,725,309
Operations	13,492,687	14,364,029	14,301,212	24,639	13,722,929	13,563,116
Support Services	603,649	1,411,466	867,450	495,071	662,608	662,608
<b>TOTAL FIRE DEPARTMENT</b>	<b>18,637,252</b>	<b>20,597,523</b>	<b>20,088,851</b>	<b>578,062</b>	<b>19,071,378</b>	<b>18,951,033</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	15,102,183	15,228,086	15,334,999	-	15,652,538	15,576,180
Contractuals & Utilities	521,822	193,994	235,466	12,263	170,160	170,160
Repairs & Maintenance	128,079	92,211	111,328	1,421	96,753	96,753
Supplies	820,972	800,305	773,540	65,452	764,873	753,873
Insurance	264,511	329,274	329,274	-	402,161	369,674
Other Operating Costs	249,218	322,262	238,993	8,866	239,283	239,283
Capital Purchases	201,911	2,081,095	1,514,956	490,060	625,700	625,200
Transfers to Other Funds	1,348,555	1,550,296	1,550,296	-	1,119,910	1,119,910
<b>TOTAL FIRE DEPARTMENT</b>	<b>18,637,252</b>	<b>20,597,523</b>	<b>20,088,851</b>	<b>578,062</b>	<b>19,071,378</b>	<b>18,951,033</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	14,829,280	15,766,260	15,744,739	24,843	15,136,292	15,156,812
Capital Equipment Reserve	-	-	426	-	-	-
Emergency Medical Services Grant	19,327	20,000	19,279	460	20,000	20,000
Emergency Preparedness Grant	8,047	7,000	513	-	7,000	7,000
State Fire Fund	506,848	1,350,436	827,795	494,611	635,608	635,608
Fire Hazard Reduction Grants	305,864	351,090	304,585	-	352,270	175,959
Fire Wildland-Urban Interface Grants	94,986	300,170	250,831	-	13,863	13,863
Fire Training Fund	14,975	15,050	15,014	-	29,000	29,000
Homeland Security Hazmat Grant	69,427	34,030	19,863	-	-	-
Fire Property Tax/Safety Fund	2,785,498	2,645,447	2,797,767	58,147	2,877,345	2,912,791
Fire Impact Fees	3,000	108,040	108,040	-	-	-
<b>TOTAL FIRE DEPARTMENT</b>	<b>18,637,252</b>	<b>20,597,523</b>	<b>20,088,851</b>	<b>578,062</b>	<b>19,071,378</b>	<b>18,951,033</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: FIRE PROPERTY TAX/SAFETY FUND [2251]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>16,588</b>	<b>(52,591)</b>	<b>(52,591)</b>			<b>222,773</b>
<u>Revenues :</u>						
Property Tax	1,406,410	1,499,600	1,481,966		17,634	1,499,600
Miscellaneous Revenues	-	-	265		(265)	-
Transfers In:						
-General Fund (Former RECC Alloc.)	1,119,910	1,119,910	1,119,910		-	1,119,910
-General Fund (Fire Subsidy)	-	301,301	301,301		-	-
-State Fire Fund [2209]	190,000	-	-		-	-
<b>Subtotal - Revenues</b>	<b>2,716,320</b>	<b>2,920,811</b>	<b>2,903,442</b>		<b>17,369</b>	<b>2,619,510</b>
<b>TOTAL RESOURCES</b>	<b>2,732,907</b>	<b>2,868,220</b>	<b>2,850,851</b>		<b>17,369</b>	<b>2,842,283</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	1,405,302	1,325,546	1,527,788		(202,242)	1,432,000
-Benefits	716,135	699,787	800,558		(100,771)	890,955
Operating Expenses:						
-Contractual Services	256,775	3,000	2,570	-	430	-
-Utilities	-	200	-	-	200	-
-Repairs & Maintenance	6,479	-	10,911	-	(10,911)	-
-Supplies	285,580	239,195	181,100	45,588	12,508	240,545
-Insurance	4,446	105,824	105,824	-	0	108,091
-Other Operating Costs	49,813	102,385	52,491	12	49,883	91,000
Capital Outlay:						
-Capital Purchases	26,772	148,465	69,382	-	79,083	150,200
-Land/Building/Infrastructure	-	-	26,099	12,548	(38,647)	-
Transfers to Other Funds:						
-Emergency Management Performance Grant Fund [2718] - Local Match	34,197	21,045	21,045		-	-
<b>TOTAL EXPENDITURES</b>	<b>2,785,498</b>	<b>2,645,447</b>	<b>2,797,767</b>	<b>58,147</b>	<b>(210,467)</b>	<b>2,912,791</b>
<b>ENDING BALANCE</b>	<b>(52,591)</b>	<b>222,773</b>	<b>53,084</b>			<b>(70,508)</b>

# **Community Development Departments**

# **TOURISM**

## **Santa Fe**

## City of Santa Fe FY 2015-16 Operating Budget Plan

### TOURISM SANTA FE

The **TOURISM Santa Fe** mission is to promote economic development through tourism by positioning Santa Fe, New Mexico as a destination that offers leisure and business travelers world-class contemporary amenities in an authentic, beautiful, culturally and historically significant setting.

The department manages facilities including the Santa Fe Community Convention Center and two, soon to be three Visitor Centers, a Marketing Department responsible for increasing awareness of all aspects of the destination in the media, a Sales Department responsible for bringing group business into the community, and a film liaison who assists and facilitates film production logistics and success. Filling hotel rooms and short term rental facilities is the primary department objective.

**Facilities** TOURISM Santa Fe operates the Santa Fe Community Convention Center as a catalyst for community prosperity by offering easy booking, a friendly and engaging staff, and competitive rates in one of the Southwest United States' most inspiring settings and top meeting facilities. Extreme care has been taken to provide the latest in technology in our LEED Certified buildings while hosting an authentic cultural experience.

The Santa Fe Community Convention Center delivers the latest in high-speed internet access and green technologies that join with the traditional Santa Fe architecture and culture to create a best-of-all-worlds experience for group meetings:

- 40,000 square feet of customizable meeting space, including a 17,000 square foot, column free ballroom
- Landscaped outdoor courtyard and terrace with spectacular views, perfect for stunning receptions and events
- LEED Silver Certified as a green building
- Underground, on-site parking

**Visitor Centers** TOURISM Santa Fe operates two Visitor Centers—at the Community Convention Center (CCC) and The Santa Fe Railyard—with a third opening on The Downtown Plaza in May 2015. Visitor Centers welcome travelers to Santa Fe and provide assistance in all aspects of the Santa Fe experience from historical sites and tours to lodging, dining, culture and the great outdoors.

**Marketing** TOURISM Santa Fe Marketing Department operates with the following objectives:

- Design and develop a high impact Santa Fe brand. Build key messages and milestones to increase Santa Fe brand visibility.
- Attract leisure visitors, meetings, tours and group markets to Santa Fe with an engaging, integrated marketing and public relations plan and campaign
- Develop 2015-2016 marketing and public relations goals based on key insights and true understanding of Santa Fe value
- Manage 3<sup>rd</sup> party contracts for advertising, public relations, web site and annual visitor guide
- Increase and leverage partnership with NMTD and Santa Fe business partners
- Execute marketing plans with community collaboration and transparency

**Sales** The Sales Department team is responsible for all market segments within three geographical regions—West, Central and East—plus small international market interaction not

actively promoted. The team works with any groups that have a need for 10 or more guestrooms per night with the mission of providing leads to hotels even if the CCC facilities are not used. Group Sales markets Santa Fe to citywide conventions and non-center groups and develops repeat business by providing the highest levels of service. The team focuses on increasing the following objectives:

- Group room night production
- Number of leads
- Prospecting calls
- Definite bookings
- Participation in tradeshow
- Direct sales calls

**The Santa Fe Arts Commission** The City Of Santa Fe Arts Commission provides leadership by and for city government in supporting arts and cultural affairs and recommends city programs and policies that develop and promote artistic excellence in the community. The Arts Commission recommends awards to arts organizations, initiates innovative programming in the community, and provides technical assistance to individuals and organizations. Their role is to be a catalyst, convener and collaborator for arts, culture and creativity. This vision is framed by four policy planks that define their work:

- Youth Arts: Support a continuum of opportunities for youth to benefit from our community's cultural resources
- Economic Growth: Develop strategies that advance our community's cultural assets for long-term viability and profitability
- Creative Spaces: Sustain spaces throughout our entire community that promote creative dialogue and exchange
- Engagement: Provide all Santa Feans access to and participation in the creative life of our community

<b>Personnel Summary</b>		
	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Position's</b>	32	31
<b>FTE's</b>		31

**CITY OF SANTA FE**  
**TOURISM SANTA FE - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Arts & Culture	1,442,623	1,849,940	1,292,407	322,324	2,163,063	2,203,945
Santa Fe Civic Center	8,261,110	34,966,825	34,770,694	176,302	8,341,880	8,211,364
Visitors Bureau	2,694,745	3,139,563	3,093,601	205,248	3,590,969	3,658,616
<b>TOTAL TOURISM SANTA FE</b>	<b>12,398,478</b>	<b>39,956,328</b>	<b>39,156,702</b>	<b>703,873</b>	<b>14,095,912</b>	<b>14,073,925</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	1,852,454	2,107,340	2,225,112	-	2,390,140	2,392,637
Contractuals & Utilities	1,362,555	1,798,115	1,380,911	145,808	1,673,983	1,693,983
Repairs & Maintenance	60,607	218,587	67,322	53,889	139,800	139,800
Supplies	73,162	138,464	99,045	31,555	150,775	150,775
Insurance	61,876	57,032	57,170	-	58,743	52,947
Other Operating Costs	1,933,977	2,178,353	1,889,146	430,662	2,981,911	3,104,172
Capital Purchases	4,304	11,942	-	41,960	4,500	11,073
Debt Service	3,354,500	28,880,433	28,880,433	-	2,522,095	2,522,095
Transfers to Other Funds	3,695,043	4,566,062	4,557,562	-	4,173,965	4,006,443
<b>TOTAL TOURISM SANTA FE</b>	<b>12,398,478</b>	<b>39,956,328</b>	<b>39,156,702</b>	<b>703,873</b>	<b>14,095,912</b>	<b>14,073,925</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
1% Lodgers Tax - Arts	1,111,997	1,211,719	993,385	301,549	1,545,373	1,584,903
Special Uses Lodgers Tax (45%)	27,156	131,835	24,174	1,938	75,850	75,850
Marketing Lodgers Tax (50%)	2,694,745	3,139,563	3,093,601	205,248	3,590,969	3,658,616
Convention Center-Lodgers Tax	3,428,852	3,668,369	3,668,369	-	3,857,491	3,857,491
Quality of Life	65,250	66,250	66,250	-	66,250	66,250
NEA Grant Fund	2,162	-	-	-	-	-
Arts Education Grants	30,000	30,000	30,000	-	66,250	66,250
Art for CIP Projects	108,364	309,717	75,770	16,925	310,877	311,703
Civic Convention Center	4,832,258	2,065,458	1,869,336	176,302	1,933,093	1,802,577
Convention Center Debt Service	-	29,232,998	29,232,989	-	2,551,296	2,551,296
Civic Center Art Space	97,694	100,419	102,828	1,911	98,463	98,989
<b>TOTAL TOURISM SANTA FE</b>	<b>12,398,478</b>	<b>39,956,328</b>	<b>39,156,702</b>	<b>703,873</b>	<b>14,095,912</b>	<b>14,073,925</b>



**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: 50% MARKETING LODGERS TAX FUND [2115]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>489,120</b>	<b>764,156</b>	<b>764,156</b>			<b>782,338</b>
<u>Revenues :</u>						
Licenses & Permits	2,848	500	5,570		(5,070)	4,500
Sales Revenue	20,000	14,248	104,522		(90,274)	70,000
Miscellaneous Revenues	1,098	44,852	43,404		1,448	93,000
Interest on Investments	4,199	3,616	3,657		(41)	3,681
NM Dept. of Tourism Grant	32,500	-	-		-	-
Transfers In:						
-Lodgers Tax Distribution [2114]	1,792,336	1,969,228	1,935,832		33,396	1,928,571
-45% Special Uses Lodgers Tax Fund [2113] Allocation to CVB	1,116,801	1,116,801	1,116,801		-	1,116,801
-Other Transfers In	-	8,500	-		8,500	-
<b>Subtotal - Revenues</b>	<b>2,969,781</b>	<b>3,157,745</b>	<b>3,209,786</b>		<b>(52,041)</b>	<b>3,216,553</b>
<b>TOTAL RESOURCES</b>	<b>3,458,901</b>	<b>3,921,901</b>	<b>3,973,942</b>		<b>(52,041)</b>	<b>3,998,891</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	675,777	806,927	861,199		(54,272)	876,059
-Benefits	314,146	358,812	417,026		(58,214)	446,664
Operating Expenses:						
-Contractual Services	541,076	565,866	481,908	49,089	34,870	635,480
-Utilities	8,444	19,153	5,525	1,740	11,888	20,000
-Repairs & Maintenance	-	1,245	-	-	1,245	1,400
-Supplies	9,454	27,175	20,357	266	6,552	33,200
-Insurance	19,568	27,261	27,261	-	(0)	25,128
-Other Operating Costs	1,096,279	1,295,082	1,250,326	154,153	(109,397)	1,620,685
Capital Outlay:						
-Land/Building/Infrastructure	-	8,042	-	-	8,042	-
Transfers to Other Funds:						
-1% Lodgers Tax Advertising (Art & Culture)	30,000	30,000	30,000		-	-
<b>TOTAL EXPENDITURES</b>	<b>2,694,745</b>	<b>3,139,563</b>	<b>3,093,601</b>	<b>205,248</b>	<b>(159,286)</b>	<b>3,658,616</b>
<b>ENDING BALANCE</b>	<b>764,156</b>	<b>782,338</b>	<b>880,340</b>			<b>340,275</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: CIVIC CONVENTION CENTER FUND [5100]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>1,715,482</b>	<b>544,979</b>	<b>544,979</b>			<b>(243,166)</b>
<u>Revenues :</u>						
Civic Center Fees	185,318	-	279,496		(279,496)	342,500
Reimbursed Expenditures	-	-	54,635		(54,635)	15,000
Other Fees/Services	18,418	-	18,849		(18,849)	12,500
Facilities Rental	917	420,000	-		420,000	-
Sales Revenue	84	-	2,450		(2,450)	-
Miscellaneous Revenues	13,218	-	14,329		(14,329)	12,000
Interest on Investments	15,229	6,449	9,907		(3,458)	4,247
Transfers In:						
-Lodgers Tax Distribution [2122]	3,428,571	505,883	505,883		-	1,305,846
-Parking Fund [5150] (Garage Debt)	-	344,981	344,981		-	-
<b>Subtotal - Revenues</b>	<b>3,661,755</b>	<b>1,277,313</b>	<b>1,230,530</b>		<b>46,783</b>	<b>1,692,093</b>
<b>TOTAL RESOURCES</b>	<b>5,377,237</b>	<b>1,822,292</b>	<b>1,775,509</b>		<b>46,783</b>	<b>1,448,927</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	351,226	382,574	370,137		12,437	434,636
-Benefits	173,732	190,262	199,669		(9,407)	255,001
Operating Expenses:						
-Contractual Services	250,772	77,471	68,565	28,335	(19,428)	221,776
-Utilities	310,421	251,500	275,718	21,150	(45,368)	289,000
-Repairs & Maintenance	60,607	217,342	67,322	53,889	96,131	138,400
-Supplies	50,753	91,246	68,418	30,969	(8,141)	99,250
-Insurance	31,676	19,815	19,815	-	(0)	18,274
-Other Operating Costs	111,048	107,600	84,445	-	23,155	335,167
Capital Outlay:						
-Capital Purchases	-	-	-	41,960	(41,960)	6,573
-Land/Building/Infrastructure	-	3,900	-	-	3,900	4,500
Debt Service:						
-Principal	1,175,000	-	-		-	-
-Interest Payable	2,179,500	-	-		-	-
Transfers to Other Funds:						
-General Fund (Facilities Maint.)	137,522	137,522	137,522		-	-
-Marketing Lodgers Tax Fund [2115]	-	8,500	-		8,500	-
-CCC CIP Fund [5110]	-	577,726	577,726		-	-
<b>TOTAL EXPENDITURES</b>	<b>4,832,258</b>	<b>2,065,458</b>	<b>1,869,336</b>	<b>176,302</b>	<b>19,820</b>	<b>1,802,577</b>
<b>ENDING BALANCE</b>	<b>544,979</b>	<b>(243,166)</b>	<b>(93,827)</b>			<b>(353,650)</b>

# **Land Use**

The mission of the Land Use Department is to address the land use need of our citizens by providing the highest level of customer service for enforcement, information and support for land development and construction activities across the City. In addition to working closely with the private sector (ranging from individual homeowners to large-scale national development companies), Land Use Department activities involve extensive coordination with other city departments and outside agencies. These basic functions are performed in the contexts of compliance with applicable state statutes and implementation of the general plan and other policies adopted by the governing body.

Department budget expenditures consist almost entirely of personnel costs and vehicle expenses for inspectors. Staffing levels currently remain significantly below 2008 levels; however, three new positions for FY2015-16 are requested to accommodate plan reviews and inspections for current and proposed new “green building” and water efficiency programs.

Policy objectives for the fiscal year are to continue to provide effective and rapid administration of the various codes and policies. The department will emphasize the importance of supporting economic development by continuing to facilitate timely approvals by land use boards, and by providing expedited review and issuance of construction permits. The review processes will also continue to recognize the importance of maintaining the high quality of built environment that is an integral part of the city’s unique character and high overall quality of life, and the importance of providing support for effective citizen participation in the adoption and implementation of development review policies.

Specific priorities/goals for FY 2015-16 include:

- Visionary, long term City Planning
- Design & implementation of Department-wide customer service improvements
- Development of a Land Use Department Technology Strategy & Business Plan
- Expansion of content and functionality of Land Use Department web pages
- Implementation of electronic construction permits for secondary mechanical, electrical, and plumbing work
- Implementation of a Land Use Department cross-training strategy

The Land Use Department’s budget is organized into six divisions:

- **Administration** oversees the department’s operations, including monitoring the operating budget, creating policy, and support of staff.
- **Current Planning** oversees review of development applications and code update projects.
- **Building Permits** handles structural and non-structural plan review and permit services.
- **Technical Review** oversees compliance of private sector infrastructure, FEMA regulations, terrain management & storm water requirements; escarpment overlay district provisions, landscape & site design, and the Gunnison’s Prairie Dog ordinance.
- **Historic Preservation** administers the Historic Districts and Archaeological Districts ordinances.
- **Inspections & Enforcement** ensures that construction work is completed in accordance with the City’s codes and ordinances.

Department operations generate significant revenues in the form of development review and construction permit fees which are applied to the general fund. Fees collected in a typical year are substantial; however, they do not fully cover the various departmental functions, including enforcement and development review staffing. The amounts of development-related fees have not been increased since 2008, and department staff is currently researching whether fee levels should be adjusted, and whether there are other types of fees that should be collected.

Collection of impact fees generated by development activity is administered by the Land Use Department; however, expenditures are restricted by state statute to special funds for capital projects. Those funds are primarily administered by the Public Works Department.

State and federal grants provide a small portion of department revenue, restricted primarily to the Historic Preservation Division.

<b>Personnel Summary</b>		
	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Position's</b>	47	46
<b>FTE's</b>		46

**CITY OF SANTA FE**  
**LAND USE DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Land Use Administration	643,733	576,358	472,290	5,005	549,866	504,175
Building Permit Division	499,157	557,466	492,061	-	723,343	714,787
Current Planning	603,806	585,589	631,089	-	655,541	665,171
Historic Preservation	273,405	492,630	399,919	39,114	463,069	465,503
Inspections & Enforcement	1,367,911	1,386,846	1,439,367	5,837	1,486,373	1,476,282
Technical Review	443,093	441,237	372,135	-	512,216	463,663
<b>TOTAL LAND USE DEPARTMENT</b>	<b>3,831,105</b>	<b>4,040,126</b>	<b>3,806,861</b>	<b>49,956</b>	<b>4,390,408</b>	<b>4,289,581</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	3,498,211	3,593,204	3,452,532	-	3,934,415	3,892,862
Contractuals & Utilities	90,641	135,763	76,712	42,615	153,473	153,473
Repairs & Maintenance	10,547	3,199	1,069	889	9,099	9,099
Supplies	63,172	81,350	65,370	1,576	74,300	74,300
Insurance	102,650	137,540	137,540	-	107,182	97,908
Other Operating Costs	52,900	66,195	50,196	4,876	61,939	61,939
Capital Purchases	12,984	-	567	-	50,000	-
Transfers to Other Funds	-	22,875	22,875	-	-	-
<b>TOTAL LAND USE DEPARTMENT</b>	<b>3,831,105</b>	<b>4,040,126</b>	<b>3,806,861</b>	<b>49,956</b>	<b>4,390,408</b>	<b>4,289,581</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	3,811,855	3,942,730	3,762,402	13,638	4,314,645	4,213,818
Archaeological Fund	-	21,633	21,633	-	-	-
Historic Preservation Grant	19,250	75,763	22,825	36,318	75,763	75,763
<b>TOTAL LAND USE DEPARTMENT</b>	<b>3,831,105</b>	<b>4,040,126</b>	<b>3,806,861</b>	<b>49,956</b>	<b>4,390,408</b>	<b>4,289,581</b>

# **Community Development Department**

## COMMUNITY DEVELOPMENT DEPARTMENT (CDD)

The CDD is working towards a strategic plan with all four areas (housing economic development, future land use, transportation) working together as integrated and interconnected systems. Through this process, staff will identify key measurements of community success to better prioritize the deployment of resources. Strategic updates include a Five-year Strategic Housing Plan, continued refinement of Economic Development strategy, a future land use plan as an update to the 1999 General Plan, and a comprehensive Transportation Plan through 2040.

The Economic Development Division (EDD) will roll out the Office of Business Development (OBD) which will enhance resource delivery to existing businesses with special focus on those poised for growth. EDD will also increase efforts to build the film and digital media industry and the outdoor industry. Efforts will continue to foster entrepreneurship and develop a robust environment for startups. Communications efforts will increase with the goal of better exhibiting the successes of local businesses and why this is a great place to do business. Efforts will also scale up around targeting the science, technology and financial sectors. A data dashboard has been created and will be launched to track key economic indicators. All programs will be measured according to key performance indicators.

The Office of Affordable Housing will update its strategic plan with the continued goals of meeting the needs of the changing demographics and marginalized populations. This will include the continuation of a newly formed rental voucher program and administration of the Santa Fe Homes program. The Long Range Planning Division will update the future land use plan and continue work on the revitalization of the St. Michael's Drive Area. The MPO will finalize a transportation plan through 2040 and work to that plan.

The Community Development Department consists of four areas with funding from various different sources. The table below summarizes the staff and major funding sources for each area.

<b>Personnel Summary</b>		
	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Position's</b>	19	19
<b>FTE's</b>		14



**CITY OF SANTA FE**  
**COMMUNITY DEVELOPMENT DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Community Development Admin.	4,464,242	2,429,244	2,967,786	668	2,771,264	2,676,919
Affordable Housing	2,148,401	2,784,285	2,367,927	361,021	2,743,975	2,656,758
Economic Development	1,124,461	1,546,786	1,295,010	129,768	1,389,896	1,414,225
Long-Range Planning	767,986	1,196,787	836,821	89,289	715,959	722,671
<b>TOTAL COMM. DEVELOPMENT</b>	<b>8,505,090</b>	<b>7,957,102</b>	<b>7,467,545</b>	<b>580,746</b>	<b>7,621,094</b>	<b>7,470,573</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	1,233,973	1,365,103	1,242,151	-	1,685,516	1,604,339
Contractuals & Utilities	2,820,414	3,817,599	3,018,108	555,491	3,340,041	3,250,041
Repairs & Maintenance	772	6,997	694	88	6,800	6,800
Supplies	16,731	27,620	11,412	259	27,158	27,158
Insurance	32,486	27,185	27,963	-	32,289	28,908
Other Operating Costs	107,707	208,000	127,899	24,908	175,345	175,345
Capital Purchases	-	31,250	585,969	-	-	4,037
Debt Service	2,224,208	2,220,857	2,220,857	-	2,223,526	2,223,526
Transfers to Other Funds	2,068,800	252,491	232,491	-	130,419	150,419
<b>TOTAL COMM. DEVELOPMENT</b>	<b>8,505,090</b>	<b>7,957,102</b>	<b>7,467,545</b>	<b>580,746</b>	<b>7,621,094</b>	<b>7,470,573</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	1,188,575	1,313,325	1,072,360	222,108	1,315,654	1,235,470
Economic Development	928,579	1,233,281	1,062,972	129,768	1,058,791	1,078,545
Section 112	311,992	690,659	431,764	48,665	319,986	323,495
Section 5303	74,449	171,936	108,207	33,875	78,476	79,354
Affordable Housing Loan	-	195,228	183,428	11,800	368,533	368,533
Comm Dev Block Grant	607,626	673,233	537,668	74,253	568,277	568,803
Affordable Housing Trust	-	88,295	80,097	5,000	14,163	14,163
Shelter Plus Care	1,084,919	1,239,835	1,171,354	55,277	1,204,361	1,204,361
ARRA Energy Efficient Bldgs	2,000	-	-	-	-	-
Utilities Administration Fund	-	67,128	148	-	62,014	63,446
College of Santa Fe Operating	2,082,669	63,236	12,631	-	316,667	216,194
College of Santa Fe - Debt	2,224,281	2,220,946	2,220,946	-	2,314,090	2,318,127
College of SF - Utilities	-	-	585,969	-	-	-
College of SF - Emergency	-	-	-	-	82	82
<b>TOTAL COMM. DEVELOPMENT</b>	<b>8,505,090</b>	<b>7,957,102</b>	<b>7,467,545</b>	<b>580,746</b>	<b>7,621,094</b>	<b>7,470,573</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: ECONOMIC DEVELOPMENT FUND [2117]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>437,234</b>	<b>31,962</b>	<b>31,962</b>			<b>110,915</b>
<u>Revenues :</u>						
Gross Receipts Tax	386,715	440,300	413,807		26,493	397,000
Payment in Lieu of Tax (Thornburg IRB Pass-Through to SFPS)	60,616	59,837	59,837		(0)	59,795
Monte Sereno Fees Revenue	-	400,734	-		400,734	-
Land Rentals	67,793	285,600	246,890		38,710	240,000
Miscellaneous Revenues	5	-	2,527		(2,527)	-
Interest on Investments	3,177	1,263	1,475		(212)	-
NM Dept. of Finance & Adm. Grant	5,000	10,000	5,000		5,000	5,000
Transfers In:						
-Tierra Contenta Land Sale [2512]	-	114,500	114,500		-	377,522
<b>Subtotal - Revenues</b>	<b>523,307</b>	<b>1,312,234</b>	<b>844,037</b>		<b>468,197</b>	<b>1,079,317</b>
<b>TOTAL RESOURCES</b>	<b>960,541</b>	<b>1,344,196</b>	<b>875,999</b>		<b>468,197</b>	<b>1,190,232</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	45,384	64,230	63,992		238	65,520
-Benefits	17,818	1,803	26,397		(24,594)	27,453
Operating Expenses:						
-Contractual Services	742,688	827,064	649,671	128,840	48,553	836,000
-Utilities	764	1,300	696	506	98	-
-Repairs & Maintenance	-	500	-	-	500	500
-Supplies	5,390	4,150	3,206	197	747	2,100
-Insurance	5,822	6,668	6,668	-	-	6,077
-Other Operating Costs	70,513	95,075	79,851	225	14,999	80,895
Transfers to Other Funds:						
-General Fund (Asset Development)	-	-	-		-	20,000
-HUD Section 108 Loan Fund [4203]	200	192,491	192,491		-	-
-Arts/Convention Ctr. Gallery [5105]	40,000	40,000	40,000		-	40,000
<b>TOTAL EXPENDITURES</b>	<b>928,579</b>	<b>1,233,281</b>	<b>1,062,972</b>	<b>129,768</b>	<b>40,541</b>	<b>1,078,545</b>
<b>ENDING BALANCE</b>	<b>31,962</b>	<b>110,915</b>	<b>(186,973)</b>			<b>111,687</b>

# **Community Services**

The Community Services Department serves as a catalyst for positive social change for all residents of Santa Fe – from infants and youth to elderly. Our primary goal is to provide access to all Santa Feans to the many resources and opportunities Santa Fe has to offer. The three branch libraries serve as information hubs in their communities. The Library has 64,522 cardholders. Last FY, 701,974 people visited the libraries, checking out 677,356 items, books, CDs and DVDs, of those items being checked out, 184,619 were children's materials. Over 10,000 Ebooks and over 7,100 downloadable audio books were checked out. The Southside Branch Library opened on Sundays from 1:00-5:00 pm on August 24. Library usage has continued to rise. 524 Children's programs were offered, bringing 16,736 children into the libraries. The Library will continue the emphasis on services to children with particular energy being extended to targeted programming encouraging them to get library cards and read. Will work to secure grants to support early children's literacy programs, such as the Brindle Foundation grant and the Anonymous Books and Babies gift.

Membership enrollment at the Division of Senior Services totaled more than 13,975 participating seniors. Homemaker services were provided to 119 frail individuals totaling 9,292 hours. Respite (Alzheimer's relief) staff provided 9,647 hours to 61 individuals suffering from dementia. Family Caregiver Support provided training, counseling, medical equipment, nutritional supplements, etc. approximately 1,810 units to 198 needy families. Nutrition served 66,406 hot 1/3 DRI meals to 1,978 seniors via our five congregate meal sites. Meals-on-Wheels delivered 138,483 1/3 DRI meals to 457 frail, homebound seniors. Transportation (door to door) provided 42,105 rides to approximately 1,004 seniors. Foster Grandparent volunteers provided over 31,881 hours of service to 121 children with special/exceptional needs. Grandparents Raising Grandchildren provided \$150 vouchers to 33 qualified grandparents assisting 67 grandchildren for a grand total of \$10,000. Senior Companion volunteers provided 25,955 hours of assistance to 88 frail, homebound senior clients. Retired Senior Volunteers provided over 113,757 hours of service to their communities as reported by 460 volunteers. Center programming provided 14,803 sessions of recreation and fitness. Health Promotion/Assessment Screening was provided 750 times. Senior Olympics awarded 961 medals to 318 Olympians in 22 sports and 86 events. Our primary goal for the Division of Senior Services is to secure the same level of funding thereby enabling us to continue to maintain and provide the same quality services currently available to our elderly population throughout our community.

The Youth & Family Services Division served over 1000 youth in the After School and Summer Youth Program last fiscal year. Hired on a combination of 103 teens, students and teachers to work for the youth programs. Staff determined the need for and coordinated with the Santa Fe Public Schools to provide educational and social services to high school and middle school students who are long term suspended from school. Truancy Task Force – The staff worked on this initiative with SFPS to evaluate the issue in our community and develop a plan of action. Mayor's Children, Youth and Family Cabinet was created. The Santa Fe Regional Juvenile Justice Board (SFRJJB) has been actively working with the courts and local school district to develop programs they identify as important to support students' behavioral needs and their academic efforts. To include Gender Specific, Intensive Community Monitoring, Tutoring and FYRA. Human Services funding provides and maintains a "safety net" of services to meet the essential health and human service needs of the citizens of Santa Fe. The City of Santa Fe wishes to ensure that these essential services, which include primary health care, access to basic material goods and services like food and shelter, mental health counseling and related crisis services are available to our residents. Continue to support the Quality of Life Southside effort

with other City of Santa Fe and community members to ensure resources are used effectively in this area. Administer the Veterans Services fund to assist with affordable housing efforts and meeting the needs of local veterans. Continue to work with the Data Team Initiative to support the movement to create a collective impact on issues affecting our community. Work with the community to develop a Mayor's Campaign to End Bullying.

<b>Personnel Summary</b>		
	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Position's</b>	243	243
<b>FTE's</b>		137.49

**CITY OF SANTA FE**  
**COMMUNITY SERVICES DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Community Services Administration	424,594	520,501	465,623	36,115	647,037	445,004
Library	4,620,010	5,011,743	4,645,224	56,026	4,750,231	4,769,000
Senior Services	5,839,316	6,246,254	6,080,346	6,122	6,078,114	6,071,807
Youth & Family	3,790,433	4,351,661	3,768,123	299,101	4,241,637	4,275,053
<b>TOTAL COMMUNITY SERVICES</b>	<b>14,674,354</b>	<b>16,130,159</b>	<b>14,959,316</b>	<b>397,364</b>	<b>15,717,019</b>	<b>15,560,864</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	6,619,655	6,833,764	6,539,570	-	7,207,109	7,257,320
Contractuals & Utilities	2,560,944	3,229,389	2,660,046	328,623	3,062,886	2,852,886
Repairs & Maintenance	60,101	98,196	86,865	2,766	41,935	41,935
Supplies	1,128,181	1,440,680	1,141,418	50,363	1,175,527	1,175,527
Insurance	298,544	458,296	458,207	-	344,322	317,956
Other Operating Costs	330,003	418,079	379,641	15,612	255,500	255,500
Capital Purchases	142,235	122,427	164,241	-	700	700
Transfers to Other Funds	3,534,690	3,529,328	3,529,328	-	3,629,040	3,659,040
<b>TOTAL COMMUNITY SERVICES</b>	<b>14,674,354</b>	<b>16,130,159</b>	<b>14,959,316</b>	<b>397,364</b>	<b>15,717,019</b>	<b>15,560,864</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	5,911,474	6,257,677	6,154,599	70,841	6,522,522	6,318,188
Quality of Life	585,777	522,375	451,327	55,182	595,495	625,495
Children & Youth Programs	1,067,369	1,297,693	1,141,156	164,394	1,247,631	1,250,290
Human Service Providers	835,857	915,502	883,759	41,413	914,100	914,100
Juvenile Justice Program	181,000	205,159	194,540	10,629	194,905	194,905
Senior Companion Program	214,505	199,560	192,837	440	195,117	196,511
Senior Center Programs	489,406	489,585	473,192	1,776	475,521	492,682
Senior Employment Program	34,723	34,824	34,246	-	34,532	34,532
Foster Grandparent Program	205,845	242,360	225,570	-	241,020	243,848
Retired Senior Volunteer Program	128,830	137,480	114,282	1,077	133,204	133,940
Senior Nutrition Program	799,028	894,004	847,133	1,377	848,536	856,646
Senior Caregiver Program	737,103	686,242	707,272	740	801,091	768,157
Senior Assisted Transportation	690,372	811,608	735,700	709	827,366	834,466
Senior Non-Reporting Programs	2,172	3,918	1,899	-	3,904	3,904
Cash In Lieu of Commodities Prog.	155,706	155,706	155,701	2	155,706	155,706
State Agency Capital Improvement	151,455	202,404	202,354	-	-	-
Veteran Programs	-	150,000	13,726	8,274	-	-
Library Grants	41,775	325,710	81,950	-	-	-
State Library Grants	12,286	18,747	5,471	5,380	-	-
Recreation Fund	482,683	550,612	371,298	19,681	555,587	557,333
South Side Library	965,559	1,048,459	989,384	15,448	999,054	1,008,433
½% GRT Income Fund	975,832	971,728	971,728	-	971,728	971,728
Special Recreation Leagues	5,597	8,806	10,190	-	-	-
<b>TOTAL COMMUNITY SERVICES</b>	<b>14,674,354</b>	<b>16,130,159</b>	<b>14,959,316</b>	<b>397,364</b>	<b>15,717,019</b>	<b>15,560,864</b>

# **City Services Departments**

# **Transportation**



The Transportation Department provides aviation, parking, and transit services to residents of, and visitors to, the City of Santa Fe. The department's main focus in FY 2014-2015 was to deliver the aforementioned services to the public while establishing/maintaining professional management practices in all divisions. National recruitment efforts were conducted to find leaders, for both the parking and aviation divisions, who share a commitment to delivering high quality customer service, as effectively and efficiently as possible, within budget and organizational realities. In terms of projects, the process of designing improvements to the historic terminal building at the airport got underway, as did the process of updating the Airport Master Plan, and enabling the establishment of a second FBO (*and thus a competitive market place for associated services*) for the first time in over a decade. With regard to parking operations, initial steps were taken to de-criminalize citations and enable a process of administrative adjudication which will result in greatly improved collection rates. At transit, replacement of the aging fleet began with new branding system-wide, in addition to the launch of technology applications, and the design of capital projects, that will greatly enhance passenger comfort at both the Southside Transit Center and the Downtown Transit Center on Sheridan Avenue.

Transportation's overarching objective is to continue to improve service delivery by both anticipating and meeting our customer's needs. In FY 2015-2016, the department will make investments in technology and infrastructure improvements necessary to meet the service expectations of airport, parking, and transit users. In addition, focus will continue on establishing "best management practices" department-wide to include staff at all levels of operation. Collaboration between the respective divisions will continue to grow as key staff will continue to meet weekly to discuss ongoing projects and topics of joint concern. The work plan for the upcoming year also includes oversight of capital construction projects such as the airport terminal renovation, complete system upgrade of parking revenue and control equipment, development of the Southside Transit Center, improvements to the Downtown Transit Center on Sheridan Avenue, and construction of a new compressed natural gas (CNG) fueling facility to serve both the transit fleet as well as the growing number of CNG powered solid waste vehicles.

As noted above, the Transportation Departments operations are organized under three divisions: Airport, Parking, and Transit. The **Airport Division** oversees and manages ongoing federal investment in the airfield, general aviation and commercial airline activities, and non-aeronautical partners associated with the airport such as car rentals, concession, etc. The **Parking Division** manages the operation, revenue collection and accounting of all parking permits, on-street parking meters as well as all city-owned surface parking lots, and parking structures in the downtown area, as well as parking operations at the airport. Additionally, the Parking Division oversees the enforcement and adjudication of parking citations. The **Transit Division** oversees and manages the day-to-day operations of three distinct transit programs delivering service within the City of Santa Fe, namely, the Santa Fe Trails fixed-route bus system which delivers service on ten routes, the Santa Fe Ride paratransit system which exclusively serves the elderly and disabled population with door-to-door service, and the Santa Fe Pick-Up system which provides fare-free circulator service to the downtown, Canyon Road, and Museum Hill.

<b>Personnel Summary</b>		
	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Position's</b>	239	188
	<b>FTE's</b>	179.84

**CITY OF SANTA FE**  
**TRANSPORTATION DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Airport	1,533,184	2,266,699	2,281,887	94,003	2,067,951	2,054,902
Parking	4,893,303	17,306,801	16,661,316	116,674	6,346,146	6,297,625
Transit	11,041,407	21,241,139	16,423,178	3,938,932	10,916,894	10,487,873
<b>TOTAL TRANSPORTATION</b>	<b>17,467,893</b>	<b>40,814,639</b>	<b>35,366,381</b>	<b>4,149,609</b>	<b>19,330,991</b>	<b>18,840,400</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	10,314,101	10,652,157	10,357,513	-	11,027,163	10,697,494
Contractuals & Utilities	720,608	1,139,468	896,377	202,266	772,320	772,320
Repairs & Maintenance	471,831	619,892	534,724	26,982	634,669	630,669
Supplies	903,256	1,025,491	882,904	58,010	1,102,143	1,037,843
Insurance	386,593	480,530	467,311	-	596,747	558,300
Other Operating Costs	2,080,669	2,270,923	1,996,181	55,919	2,316,005	2,299,329
Capital Purchases	668,510	7,173,564	2,827,918	3,806,432	229,000	191,501
Debt Service	-	11,691,244	11,691,244	-	970,128	970,128
Transfers to Other Funds	1,922,326	5,761,370	5,712,209	-	1,682,816	1,682,816
<b>TOTAL TRANSPORTATION</b>	<b>17,467,893</b>	<b>40,814,639</b>	<b>35,366,381</b>	<b>4,149,609</b>	<b>19,330,991</b>	<b>18,840,400</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	-	206,676	206,676	-	-	-
Ridefinders Program	85,592	188,322	109,709	1,417	84,861	85,124
Parking Enterprise Fund	4,893,303	5,763,225	5,117,740	116,674	5,654,572	5,606,051
Parking Violations Bureau	-	-	-	-	53,750	53,750
Parking Debt Service	-	11,543,576	11,543,576	-	637,824	637,824
Transit Bus Operations	8,666,387	8,656,026	8,351,365	128,571	8,861,538	8,475,101
Transit Debt Service	-	3,811,966	3,811,966	-	342,859	343,360
Transit Federal Grants	28,415	892,529	293,541	156,821	-	-
Santa Fe Trails Welfare-to-Work	499,912	234,327	398,120	-	395,466	398,412
Transit Bus - Federal Grants	621,708	6,311,011	2,328,223	3,564,421	-	-
Santa Fe Paratransit Operations	1,139,393	1,146,958	1,130,256	87,702	1,232,170	1,185,876
Airport Operations Fund	1,533,184	1,396,201	1,474,375	31,018	1,485,305	1,472,256
Airport Terminal Fund	-	536,822	473,836	62,986	455,646	455,646
Airport Landside Fund	-	127,000	127,000	-	127,000	127,000
<b>TOTAL TRANSPORTATION</b>	<b>17,467,893</b>	<b>40,814,639</b>	<b>35,366,381</b>	<b>4,149,609</b>	<b>19,330,991</b>	<b>18,840,400</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: AIRPORT FUND [5800]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>(159,552)</b>	<b>(418,538)</b>	<b>(418,538)</b>			<b>25,482</b>
<i>Revenues :</i>						
Airport Fees	690,959	856,759	688,623		168,136	825,268
Airport Rentals	44,093	14,140	11,849		2,291	14,140
Other Rentals	139,129	170,000	238,543		(68,543)	170,000
Miscellaneous Revenues	16	-	-		-	-
NM Dept. of Transportation Grant	-	10,000	-		10,000	-
Transfers In:						
-General Fund (Airport Subsidy)	-	206,676	206,676		-	-
-½% GRT Fund [3102] - Airport Subsidy	400,000	-	-		-	-
-Airport Terminal Fund [5802]	-	455,646	455,646		-	455,646
-Airport Landside Fund [5803]	-	127,000	127,000		-	127,000
<b>Subtotal - Revenues</b>	<b>1,274,198</b>	<b>1,840,221</b>	<b>1,728,337</b>		<b>111,884</b>	<b>1,592,054</b>
<b>TOTAL RESOURCES</b>	<b>1,114,646</b>	<b>1,421,683</b>	<b>1,309,799</b>		<b>111,884</b>	<b>1,617,536</b>
<i>Expenditures :</i>						
Personnel Services:						
-Salaries	772,000	623,006	650,145		(27,139)	595,600
-Benefits	368,408	309,305	314,074		(4,769)	369,001
Operating Expenses:						
-Contractual Services	88,990	116,858	102,205	17,692	(3,039)	115,650
-Utilities	68,018	62,680	66,430	10,695	(14,446)	62,680
-Repairs & Maintenance	18,471	38,101	21,031	306	16,764	44,781
-Supplies	30,354	32,153	24,614	713	6,826	41,228
-Insurance	32,933	50,992	37,773	-	13,219	50,797
-Other Operating Costs	154,010	163,106	158,103	1,611	3,392	164,519
Capital Outlay:						
-Capital Purchases	-	-	100,000	-	(100,000)	12,000
-Land/Building/Infrastructure	-	-	-	-	-	16,000
<b>TOTAL EXPENDITURES</b>	<b>1,533,184</b>	<b>1,396,201</b>	<b>1,474,375</b>	<b>31,018</b>	<b>(109,192)</b>	<b>1,472,256</b>
<b>ENDING BALANCE</b>	<b>(418,538)</b>	<b>25,482</b>	<b>(164,576)</b>			<b>145,280</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: PARKING OPERATIONS FUND [5150]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>1,376,424</b>	<b>1,213,688</b>	<b>1,213,688</b>			<b>573,694</b>
<u>Revenues :</u>						
Licenses & Permits	3,073	3,000	-		3,000	1,260
Parking Fees	3,927,368	4,392,963	3,957,953		435,010	4,413,523
Reimbursed Expenditures	263,065	121,842	19,855		101,987	62,004
Other Fees/Services	6,483	-	2,525		(2,525)	-
Parking Fines	520,223	600,000	502,462		97,538	1,100,000
Sales Revenue	1,155	-	-		-	-
Miscellaneous Revenues	2,278	-	427		(427)	-
Interest on Investments	6,921	5,426	4,801		625	5,229
<b>Subtotal - Revenues</b>	<b>4,730,567</b>	<b>5,123,231</b>	<b>4,488,024</b>		<b>635,207</b>	<b>5,582,016</b>
<b>TOTAL RESOURCES</b>	<b>6,106,991</b>	<b>6,336,919</b>	<b>5,701,712</b>		<b>635,207</b>	<b>6,155,710</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	1,952,530	1,782,850	1,781,061		1,789	1,830,782
-Benefits	1,075,113	1,134,216	985,746		148,470	1,034,696
Operating Expenses:						
-Contractual Services	295,231	292,415	167,677	28,783	95,955	117,845
-Utilities	97,949	102,153	95,007	8,022	(875)	102,100
-Repairs & Maintenance	85,901	157,022	118,124	7,865	31,033	163,600
-Supplies	163,357	226,626	136,235	22,135	68,256	229,950
-Insurance	110,981	142,395	142,395	-	-	163,148
-Other Operating Costs	1,014,515	1,129,488	921,936	49,868	157,684	1,100,807
Capital Outlay:						
-Capital Purchases	-	26,500	-	-	26,500	162,000
Transfers to Other Funds:						
-CCC Fund [5100] (Garage Debt)	-	344,981	344,981		-	-
-Parking Debt Service Fund [5153]	-	360,638	360,638		-	637,824
-Railyard Market Station Fund [5856]						
(Office Space Rental)	67,009	63,941	63,941		-	63,299
-Other Transfers Out	30,718	-	-		-	-
<b>TOTAL EXPENDITURES</b>	<b>4,893,303</b>	<b>5,763,225</b>	<b>5,117,740</b>	<b>116,674</b>	<b>528,812</b>	<b>5,606,051</b>
<b>ENDING BALANCE</b>	<b>1,213,688</b>	<b>573,694</b>	<b>583,972</b>			<b>549,659</b>

# City of Santa Fe, New Mexico

# memo

**DATE:** April 22, 2015

**TO:** Brian Snyder, City Manager

**VIA:** Jon Bulthuis, Transportation Director

**FROM:** Noel P. Correia, Parking Division Director

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## **ITEM AND ISSUE:**

Required parking rate and fee increase necessary to fund the debt service, for Santa Fe Community Convention Center Garage, assigned to the Parking Division during FY2014-15 budget process.

## **BACKGROUND AND SUMMARY:**

As you know, during the FY2014-15 budget process, the Parking Division was directed to incrementally assume the debt service payment for the Santa Fe Community Convention Center parking garage. The obligation began in FY 2014/15 with the initial payment of \$275,000. For FY 2015/16, the payment increases to \$637,824. For each Fiscal Year thereafter, the annual payment will be in excess of \$1,000,000.

The Parking Division is an Enterprise Fund Division which, at present, collects sufficient revenue from established rates and fees, to cover day-to-day operations. It does not, however, generate sufficient revenues from established rates and fees to sustain the new debt service obligation described above. A significant increase to current rates and fees is required to generate adequate revenues to cover the debt service obligation.

Parking Division staff has conducted a preliminary analysis of the current parking rates, as well as the violation fines structure, and has identified a trend which shows the following:

- 1) Off-street garage parking rates are currently not aligned with recovery of maintenance costs, utility expenses, personnel costs, facility development and investment costs, and on-going operating expenditures; and
- 2) The present on-street parking meter rates are lower than the off-street parking rates and do not meet parking industry rate structure standards. Typically, off-street parking rates are either equal to or lower than on-street parking rates. Parking meter rates should be set to achieve no more than 85% metered space occupancy on any given City block. The 15% vacancy or availability per block ensures that a space or two are vacant for the next driver who wants to conduct business at or near the location. Besides providing parking convenience for the potential business customer; the 15% parking space availability reduces traffic congestion caused by vehicles circling around looking for a metered parking space, thereby reducing emissions and City's carbon footprint. A 15% vacancy goal can be achieved through a demand based parking meter rate structure or dynamic pricing. A professional Parking Demand Study needs to be conducted to establish parking demand trends and how they impact parking availability.

As suggested above, the Parking Division will solicit proposals in FY2015-16 for a Parking Demand Study that will include recommendations for increasing rates and fees to address the facts noted above, as well as to generate adequate revenue to cover the debt service obligation, as detailed on the previous page. This study will include community/stakeholder meetings and presentations to committees of the Governing Body as recommendations for rate and fee increases are developed in the process.

At this time, increases to the rates and fees to be assessed by the Parking Division are pending the community involvement process and final recommendations of the study, and approval by the Governing Body, but an example scenario developed by staff that would achieve the necessary revenue increase is as follows:

#### **Parking Meter Rate Adjustment:**

Adjust the current meter space rate of \$1.00 per hour to \$2.00 per hour which will be equal to the garage parking rate of \$2.00 per hour. The projected new revenue from this rate adjustment is calculated to be \$941,850 annually.

#### **Violations Fine Adjustment:**

A parking violations fine increase is proposed affecting only the most frequently violated infractions. The chart below shows the proposed fine increases and corresponding revenues.

Violation Description	Total Issued	Current Fine Amount	Proposed Fine Amount	Net Increase
Parking Meter	12625	\$ 16.00	\$ 24.00	\$ 101,000.00
Yellow, Green, etc.	1972	\$ 27.00	\$ 35.00	\$ 15,776.00
Loading Zone	1829	\$ 27.00	\$ 35.00	\$ 14,632.00

Annual new revenue from Violation Fine adjustment: \$ 131,408.00

#### Off-Street Parking Rate Adjustment:

Rate increases for the off-street parking are proposed without affecting the current first half hour, first hour and the first hour and half rates. The proposed rates are shown in the chart below.

Parking Time in Hours	Existing Rate (\$)	Proposed Rate (\$)
0.5	1.00	1.00 (no change)
1.0	2.00	2.00 (no change)
1.5	3.00	3.00 (no change)
2.0	4.00	5.00
2.5	5.00	6.00
3.0	6.00	7.00
3.5	7.00	8.00
4.0	8.00	9.00
4.5	9.00	10.00
5+	10.00	15.00

Annual new revenue from Off-street Parking Rate adjustment: \$197,844.00

#### Summary of Proposed Increases

Parking Meters	\$ 941,850.00
Violations	\$ 131,408.00
Off-Street	\$ 197,844.00
<b>Total</b>	<b>\$ 1,271,102</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET  
FUND OVERVIEW: TRANSIT OPERATING FUND [5400]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>1,319,477</b>	<b>500,084</b>	<b>500,084</b>			<b>(89,539)</b>
<u>Revenues :</u>						
Gross Receipts Tax (Transfer In)	4,846,361	4,846,361	4,846,361		-	5,584,736
Transit Fees	350,737	310,000	318,625		(8,625)	302,500
Other Fees/Services	-	-	2,189		(2,189)	-
Reimbursed Expenditures	649,394	837,378	969,681		(132,303)	950,000
Sales Revenue	2,502	-	-		-	-
Miscellaneous Revenues	127,117	100,850	166,990		(66,140)	123,595
Interest on Investments	7,181	6,921	1,623		5,298	2,605
US Department of Transportation Grant	1,560,953	1,562,385	1,563,948		(1,563)	1,611,600
Transfers In:						
-45% Special Uses Lodgers Tax						
Fund [2113] (Event Coverage)	300,000	300,000	300,000		-	300,000
-2014 GRT Bond Fund [4127]	-	100,000	100,000		-	-
-Other Transfers In	2,750	2,508	2,508		-	-
<b>Subtotal - Revenues</b>	<b>7,846,994</b>	<b>8,066,403</b>	<b>8,271,925</b>		<b>(205,522)</b>	<b>8,875,036</b>
<b>TOTAL RESOURCES</b>	<b>9,166,471</b>	<b>8,566,487</b>	<b>8,772,009</b>		<b>(205,522)</b>	<b>8,785,497</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	3,095,583	3,492,113	3,397,026		95,087	3,372,989
-Benefits	1,550,419	1,888,773	1,778,747		110,026	1,957,421
Operating Expenses:						
-Contractual Services	58,440	164,961	129,994	49,382	(14,415)	184,127
-Utilities	109,454	128,427	123,291	23,747	(18,611)	137,627
-Repairs & Maintenance	367,334	406,569	377,893	13,318	15,358	404,088
-Supplies	643,494	697,494	684,697	31,860	(19,063)	686,269
-Insurance	241,938	276,640	276,640	-	-	336,186
-Other Operating Costs	798,552	877,388	879,552	3,023	(5,187)	996,347
Capital Outlay:						
-Capital Purchases	18,514	(819)	14,482	7,241	(22,542)	1,000
-Land/Building/Infrastructure	-	-	13,724	-	(13,724)	-
Debt Service:						
-Principal	-	-	-		-	-
-Interest Payable	-	-	-		-	-
Transfers to Other Funds:						
-2014 CIP GRT Debt Service [4127]	-	100,000	100,000		-	-
-Transit Debt Service [5406]	-	311,966	311,966		-	342,859
-JARC/Welfare-to-Work [5409]	612,227	-	-		-	-
-Downtown Transit Center [5411]	60,000	59,775	59,775		-	-
-Transit Grants Matching [5407/5416]	1,033,359	197,001	147,390		49,611	-
-Paratransit Operations [5421]	77,075	55,738	56,188		(450)	56,188
<b>TOTAL EXPENDITURES</b>	<b>8,666,387</b>	<b>8,656,026</b>	<b>8,351,365</b>	<b>128,571</b>	<b>176,091</b>	<b>8,475,101</b>
<b>ENDING BALANCE</b>	<b>500,084</b>	<b>(89,539)</b>	<b>420,644</b>			<b>310,396</b>



# **Parks & Recreation**

*The Parks and Recreation Department promotes enhanced quality of life to its diverse community through sustainable opportunities by offering safe, healthy, and accessible resources to Parks, Facilities, and Recreational Facilities.* The department was reestablished in January 2015 with the combining of the Parks and Recreation Divisions that were managed by Public Works. Since January, the department has gone through a reorganization of the four divisions and has established a new Mission Statement, Vision Statement, Goals and Objectives for the next five years, and a new slogan- Play- Explore- Preserve. The Department now includes the following divisions: Administration, GCCC, Recreation (Ft. Marcy, Salvador Perez, and Bicentennial Pool), MRC/Golf Course, and Parks.

**Administration** oversees the department by administering budget oversight, marketing and advertising, payroll, management and supervision of the department and overall operations. **GCCC** is 177,000 square foot fitness and recreational center providing recreational opportunities to the residents and visitors of the City. Programs and activities include: ice skating, swimming, fitness, leagues, sports activities, racquetball and meeting space. **Recreation** oversees two year-round recreation community centers and one seasonal outdoor pool, that provide a large number of recreational and fitness opportunities to the public. Operations include: aquatics, fitness, sports activities, meeting space and oversight of the facilities. **MRC/Golf Course** oversees the Marty Sanchez Links de Santa Fe 18-hole golf course, the Great 28 golf course, and a large number of sports fields and trail systems. Operations include: turf management, irrigation, golf course maintenance, field maintenance, security, and the oversight of the restaurant and golf course operations. **Parks** operation oversees the entire Park, Open Space, Trail, Median, and historical areas within the City. Administrative and operations include: turf management, horticulture, landscaping, sanitation, trail maintenance, special events, and construction/renovation.

The goals of the department for the 2015-16 Budget Year include: (1) Increase and Improve Customer Service; (2) Provide a Safe Experience for both Clients and Staff; (3) Increase Staff Support and Capacity By- Succession planning, training, and support; (4) Develop and Implement Strong Program Activities; (5) Develop Alternative Funding Sources; and (6) Develop Consistent and Productive Marketing.

<b>Personnel Summary</b>		
	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Position's</b>	203	192
	<b>FTE's</b>	160.67

**CITY OF SANTA FE**  
**PARKS & RECREATION DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Parks & Recreation Administration	40,519	25,822	33,572	4,203	88,470	88,470
Genoveva Chavez Community Ctr.	4,091,175	4,535,660	4,384,194	113,080	4,647,382	4,507,629
Municipal Recreation Complex	2,573,423	2,705,333	2,552,487	11,674	2,623,435	2,602,491
Parks, Trails & Watershed	6,436,447	8,297,778	5,729,067	123,474	6,997,356	6,551,476
Recreation Division	2,350,013	2,700,098	2,484,110	24,944	2,486,814	2,548,417
<b>TOTAL PARKS &amp; RECREATION</b>	<b>15,491,577</b>	<b>18,264,691</b>	<b>15,183,430</b>	<b>277,375</b>	<b>16,843,457</b>	<b>16,298,483</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	8,090,650	9,636,522	7,942,469	-	8,268,077	8,152,051
Contractuals & Utilities	3,436,183	3,807,285	3,059,189	150,055	4,081,416	3,681,416
Repairs & Maintenance	243,069	342,089	174,642	15,028	422,863	422,863
Supplies	861,137	1,046,130	751,035	31,502	935,114	935,114
Insurance	355,226	435,403	427,903	-	416,054	385,982
Other Operating Costs	559,703	794,809	671,488	66,464	912,335	912,335
Capital Purchases	272,240	442,477	396,727	14,326	225,519	226,643
Debt Service	1,304,453	1,288,452	1,288,453	-	1,309,353	1,309,353
Transfers to Other Funds	368,917	471,524	471,524	-	272,726	272,726
<b>TOTAL PARKS &amp; RECREATION</b>	<b>15,491,577</b>	<b>18,264,691</b>	<b>15,183,430</b>	<b>277,375</b>	<b>16,843,457</b>	<b>16,298,483</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	7,528,549	8,199,658	7,298,905	87,466	8,585,512	8,196,926
Quality of Life	54,722	122,551	69,918	4,903	107,197	107,197
Community Urban Forest Prog	1,652	3,401	-	-	-	-
Plaza Use Fund	22,476	25,000	17,780	920	25,000	25,000
Recreation Fund	14,737	30,700	20,289	2,108	30,700	30,700
Parks Impact Fees	15,000	60,000	60,000	-	-	-
½% GRT Income Fund	8,083	-	-	757	-	-
Parks Maintenance Fund	983,993	2,324,688	654,316	51,886	550,853	550,853
Municipal Recreation Complex	1,195,689	1,409,438	1,222,200	11,674	1,305,230	1,284,286
MRC Bond Fund	40,555	-	53	-	-	-
MRC - FORE Kids Golf Tournament	4,930	7,202	4,556	-	8,404	8,404
MRC - Fields	27,554	-	36,984	-	-	-
MRC - Debt Service	1,304,693	1,288,693	1,288,693	-	1,309,801	1,309,801
Genoveva Chavez Community Center	4,091,158	4,535,660	4,384,194	113,080	4,647,382	4,507,629
GCCC Equipment Reserve	17	-	-	-	-	-
Railyard Parks	147,910	189,121	67,053	4,371	204,799	209,108
Special Recreation Leagues	49,857	68,579	58,489	210	68,579	68,579
<b>TOTAL PARKS &amp; RECREATION</b>	<b>15,491,577</b>	<b>18,264,691</b>	<b>15,183,430</b>	<b>277,375</b>	<b>16,843,457</b>	<b>16,298,483</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: MUNICIPAL RECREATION COMPLEX FUND [5600]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>(1,149,921)</b>	<b>(1,168,973)</b>	<b>(1,168,973)</b>			<b>(1,168,973)</b>
<i>Revenues :</i>						
Recreation Fees	965,545	1,012,237	877,465		134,772	1,002,237
Reimbursed Expenditures	4,847	4,000	4,132		(132)	4,000
Parks & Recreation Rentals	45,006	25,200	24,160		1,040	25,200
Other Rentals	22,858	23,000	23,000		-	23,000
Miscellaneous Revenues	43,074	47,396	29,443		17,953	47,000
Transfers In:						
-½% GRT Fund [3102] - MRC Subsidy	95,306	197,605	197,605		-	176,255
-2014 GRT Bond Fund [4127]	-	100,000	100,000		-	-
<b>Subtotal - Revenues</b>	<b>1,176,637</b>	<b>1,409,438</b>	<b>1,255,805</b>		<b>153,633</b>	<b>1,277,692</b>
<b>TOTAL RESOURCES</b>	<b>26,716</b>	<b>240,465</b>	<b>86,832</b>		<b>153,633</b>	<b>108,719</b>
<i>Expenditures :</i>						
Personnel Services:						
-Salaries	273,504	364,553	336,202		28,351	367,356
-Benefits	119,105	141,132	129,777		11,355	134,435
Operating Expenses:						
-Contractual Services	146,288	179,978	138,109	3,231	38,638	175,450
-Utilities	172,350	152,067	157,490	8,431	(13,854)	152,067
-Repairs & Maintenance	19,027	42,460	27,860	0	14,600	57,480
-Supplies	45,955	146,605	71,672	2	74,931	70,815
-Insurance	1,976	2,334	2,334	-	-	2,334
-Other Operating Costs	187,199	230,628	209,075	10	21,543	220,840
Capital Outlay:						
-Capital Purchases	147,519	149,681	149,681	0	(0)	103,509
Transfers to Other Funds:						
-MRC Sports Fields [5604]	82,766	-	-		-	-
<b>TOTAL EXPENDITURES</b>	<b>1,195,689</b>	<b>1,409,438</b>	<b>1,222,200</b>	<b>11,674</b>	<b>175,564</b>	<b>1,284,286</b>
<b>ENDING BALANCE</b>	<b>(1,168,973)</b>	<b>(1,168,973)</b>	<b>(1,135,367)</b>			<b>(1,175,567)</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: GENOVEVA CHAVEZ COMMUNITY CENTER FUND [5700]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>1,207,790</b>	<b>1,511,744</b>	<b>1,511,744</b>			<b>1,480,049</b>
<u>Revenues :</u>						
Gross Receipts Tax (Transfer In)	1,795,647	1,795,647	1,795,647		-	1,795,647
Recreation Fees	1,649,259	1,608,200	1,733,959		(125,759)	1,648,400
Equipment Rentals	47,966	51,000	47,798		3,202	51,000
Parks & Recreation Rentals	222,696	204,000	187,638		16,362	201,000
Other Rentals	22,715	27,000	22,738		4,263	27,000
Sales Revenue	432	-	-		-	-
Miscellaneous Revenues	8,254	6,000	4,258		1,742	6,000
Interest on Investments	7,141	4,831	5,629		(798)	6,954
Transfers In:						
-General Fund	-	140,000	140,000		-	-
-Quality of Life Fund [2505] (Outdoor Recreation Program)	5,000	5,000	5,000		-	5,000
-½% GRT Fund [3102] - GCCC Subsidy	558,567	584,461	584,461		-	509,461
-MRC FORE Kids Golf Tourney [5603]	2,435	2,826	2,826		-	4,028
-Santa Fe Health Fund [6107] (Employee Wellness Program)	75,000	75,000	75,000		-	75,000
<b>Subtotal - Revenues</b>	<b>4,395,112</b>	<b>4,503,965</b>	<b>4,604,954</b>		<b>(100,989)</b>	<b>4,329,490</b>
<b>TOTAL RESOURCES</b>	<b>5,602,902</b>	<b>6,015,709</b>	<b>6,116,698</b>		<b>(100,989)</b>	<b>5,809,539</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	1,719,770	1,756,789	1,763,975		(7,186)	1,753,980
-Benefits	772,271	904,036	796,674		107,362	910,201
Operating Expenses:						
-Contractual Services	213,571	307,286	261,874	37,919	7,493	276,913
-Utilities	567,361	566,249	580,250	15,716	(29,717)	491,700
-Repairs & Maintenance	124,001	112,953	101,559	9,805	1,590	158,701
-Supplies	200,913	231,751	206,861	15,064	9,826	219,512
-Insurance	9,880	24,616	17,116	-	7,500	24,616
-Other Operating Costs	219,693	217,133	248,329	34,576	(65,772)	318,716
Capital Outlay:						
-Capital Purchases	-	151,149	143,859	-	7,290	72,789
-Land/Building/Infrastructure	-	-	-	-	-	16,803
Transfers to Other Funds:						
-General Fund (Facilities Maint.)	263,698	263,698	263,698		-	263,698
<b>TOTAL EXPENDITURES</b>	<b>4,091,158</b>	<b>4,535,660</b>	<b>4,384,194</b>	<b>113,080</b>	<b>38,386</b>	<b>4,507,629</b>
<b>ENDING BALANCE</b>	<b>1,511,744</b>	<b>1,480,049</b>	<b>1,732,504</b>			<b>1,301,910</b>

# **Public Works**

The Public Works Department plans, designs, builds and maintains community facilities, streets and drainage systems, restores and revitalizes trails and the river and provides safe and efficient multi-modal traffic flow throughout the city. The department's main focus in FY 2014-2015 was to plan, design and construct several projects to scope, within budget and on time. During the year, the department works with many entities, both internal and external, to obtain funding for various projects; funding is in the form of CIP and GO Bonds, federal and state funding as well as grant funding.

Public Work's operations and budget are organized under the following divisions and/or sections: Administration (includes Community Special Events), Facilities Division (includes Development, Maintenance, Custodial and Force Account Crew sections), Roadways & Trails Engineering Division (includes Roadway Development and River, Watershed and Trails sections), Streets & Drainage Maintenance Division (includes Stormwater Management section), and Traffic Engineering Division (includes Operations section). **Administration** oversees the department's operations and provides support to the other department's divisions as well as other city departments. **Facilities Division** provides the planning, design, construction, maintenance and cleanliness of safe, efficient and cost-effective public facilities. **Roadway & Trails Engineering Division** provides technical and administrative project management expertise in the study, design and construction of city wide road, trail river and watershed improvement projects. **Streets & Drainage Maintenance Division** ensures the essential services including maintenance and rehabilitation of public streets and drainage ways including the tasks of snow removal, concrete construction, grading, sweeping, pavement maintenance, engineering/inspection, drainage maintenance and administration. **Traffic Engineering Division** provides and maintains safe, efficient and cost effective multi-modal traffic flow throughout the city.

<b>Personnel Summary</b>		
	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Position's</b>	314	117
	<b>FTE's</b>	108.77

**CITY OF SANTA FE**  
**PUBLIC WORKS DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Public Works Administration	3,493,191	2,098,982	1,931,437	843	2,030,205	2,032,325
Facilities Maintenance	3,470,557	3,154,742	3,380,568	27,942	3,421,649	3,449,132
Roadways & Trails Engineering	777,677	785,132	684,408	829	814,663	798,707
Streets & Drainage Maintenance	4,614,760	3,604,961	3,634,194	51,772	3,962,558	3,735,915
Traffic Engineering	2,751,395	2,740,223	2,661,485	270,891	2,809,683	2,898,643
<b>TOTAL PUBLIC WORKS</b>	<b>15,107,581</b>	<b>12,384,040</b>	<b>12,292,092</b>	<b>352,279</b>	<b>13,038,758</b>	<b>12,914,722</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	6,966,208	6,979,526	7,002,754	-	7,336,204	7,337,230
Contractuals & Utilities	1,694,064	1,578,922	1,714,205	314,714	1,733,932	1,713,932
Repairs & Maintenance	189,417	261,346	220,961	29,289	215,136	213,036
Supplies	523,928	433,736	379,294	2,030	602,794	532,794
Insurance	389,543	447,614	447,614	-	624,999	604,893
Other Operating Costs	551,226	279,000	120,764	6,246	205,049	190,049
Capital Purchases	1,140,649	587,939	590,543	-	511,106	513,250
Debt Service	1,553,832	1,555,600	1,555,601	-	1,551,797	1,551,797
Transfers to Other Funds	2,098,714	260,357	260,357	-	257,741	257,741
<b>TOTAL PUBLIC WORKS</b>	<b>15,107,581</b>	<b>12,384,040</b>	<b>12,292,092</b>	<b>352,279</b>	<b>13,038,758</b>	<b>12,914,722</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	5,638,968	5,639,769	5,699,016	296,258	6,084,668	6,050,504
Special Events Projects	4,527	5,053	-	-	5,053	5,053
Storm Water Drainage	1,614,365	1,616,203	1,739,050	36,620	1,715,553	1,556,459
Roads Impact Fees	1,717,292	317	317	-	289	289
½% GRT Income Fund	1,844,228	1,568,879	1,530,134	3,939	1,796,735	1,856,545
Paved Street Rehabilitation	860,449	1,491,515	1,429,868	15,462	1,442,716	1,449,621
Railyard Development	1,466,281	1,373,402	1,208,727	-	1,302,936	1,304,402
Railyard - Market Station	1,697,539	394,614	416,141	-	391,082	391,760
Railyard Operations	263,933	294,288	268,839	-	299,726	300,089
<b>TOTAL PUBLIC WORKS</b>	<b>15,107,581</b>	<b>12,384,040</b>	<b>12,292,092</b>	<b>352,279</b>	<b>13,038,758</b>	<b>12,914,722</b>



# **Public Utilities**

**City of Santa Fe FY 2015-16 Operating Budget Plan**  
**PUBLIC UTILITIES DEPARTMENT**

**Total Utility Personnel Summary**

	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Position's</b>	302	259
<b>FTE's</b>		258.8

*34 positions in BDD not included in this total.*

It is the primary mission and objective of the **Water Division** to efficiently manage and deliver an adequate, reliable, safe and sustainable water supply to meet community and customer needs in accordance with City of Santa Fe policies.

The Water Division's primary revenue source comes from the rates and monthly service charges assessed to customers. A portion of the Division's revenues (20% in FY2014-15) comes from GRT. The last rate increase went into effect July 1<sup>st</sup> 2013. Based on the draft report from MWH Business Solutions dated April 16, 2015, the Water Division will not have to increase rates through FY19/20.

The Water Division is recommending that the NMFA Drinking Water Loans (DW-2 and DW-4) in the amount of \$13.76M be paid off. Funds for the early repayment are available in operating cash balance. Early repayment will save the water division and rate payers over 2.2 million dollars in interest and will still leave the fund balance with the required reserves.

The following capital improvement projects are planned for FY15/16:

- Construction of the new intake structure at McClure reservoir
- Design of the Canyon Road Treatment Plant raw water pipeline
- Implementation of security upgrades for source of supply and storage facilities
- Replacement of aging distribution lines
- Communication upgrade for system pressure reducing valves

In addition to the projects listed above, RFPs will be issued for asset management and booster station redesign.

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It is the primary mission and objective of the **Wastewater Management Division** (WWMD) to ensure that all sanitary sewage produced within the city's service area is collected, conveyed, and treated in compliance with Local, State, and Federal Regulations and Guidelines, and to protect the public's environment, health/safety, and welfare.

In 2015 the WWMD will receive renewal of the NPDES permit. The terms and conditions of this permit will play a crucial role in determining the division plans for capital improvements, staffing level and development, financial strategies and prioritization of short and long term goals. In addition, the WWMD will complete a five (5) year Master Plan for the treatment facility and a five (5) Master Plan for the Collection System. These plans will provide critical information needed for assessing current facility assets as well as future capital improvements.

The WWMD's primary revenue source comes from the rates and charges assessed to customers. A portion of the Division's revenues (15% in FY2014-15) comes from GRT. In 2014, the governing body approved an annual rate increase of 4.9% effective from FY2014-15 through FY2018-19. The intend of these increases are to assure the division's ability to pay for all necessary operating and capital costs, meet minimum coverage requirements, and achieve cash targets goals.

**City of Santa Fe FY 2015-16 Operating Budget Plan**  
**PUBLIC UTILITIES DEPARTMENT**

Vulnerabilities to the division remain to be potential decreases in division revenues, aging infrastructures, reduction of staffing and regulatory requirements. While listed individually, each of these vulnerabilities are linked and impacted by each other. The WWMD remains committed to providing quality Sanitary Sewer services to the City of Santa Fe in a regulatory and fiscally accountable method.

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It is the obligation of the **Environmental Services Division** to provide safe, reliable solid waste and recycling collection and disposal services to meet the community and customer needs in accordance with all local, state and federal laws, rules, and regulations.

The Division is a municipal enterprise fund with the primary revenue source coming from established rates and monthly service charges assessed to both residential and commercial customers for services rendered. An approved 3.2% rate increase for residential and commercial refuse customers will be effective July 1, 2015. Recycling rates will not see an increase for FY 2015/16. A portion of the Division's revenues (14% in FY 2014/15) comes from GRT.

The following capital improvement projects are planned for FY 2015/16:

- Compressed Natural Gas time fill station
- Automated Single Stream recycling collection program

**Compressed Natural Gas (CNG) slow filling station for ESD collection units** In an effort to reduce carbon emissions and minimize our impact to the environment, the Division has made a commitment to the purchase of CNG collection vehicles. The Division currently has fourteen CNG collection units. Based on the Division's vehicle replacement schedule, the Division replaces an average of three vehicles per year and will be increasing the number of CNG vehicles in its fleet. The Division is currently fueling at the fast fill public dispenser, a single dispensing unit, operated by the City's Transit Division. This process is inadequate to meet the needs of the Division.

On June 10, 2014, in conjunction with Transit Division, the City issued a request for proposal (RFP) for engineering/design services for CNG facility upgrade and expansion. This expansion will include a "time fill" station for the Environmental Services Division. The bid was awarded to Huitt-Zollars. The estimated completion date for the engineering/design is scheduled for July 3, 2015. The construction phase will begin September 2015.

Estimated design and construction cost:

- |                      |               |
|----------------------|---------------|
| • Engineering/Design | \$95,882      |
| • Construction       | \$1.5 million |

The Division will be requesting and recommending approval of an interest free loan from Water Division's cash reserves in the amount of 1.5 million. The Division will pay the Water Division's cash reserves back at the rate of \$150,000 per year until the debt is repaid.

The average cost for CNG diesel gallon equivalent (DGE) in fiscal year 2014/15 \$1.822 per DGE, the current contractor is charging the Division a \$1.055 compression fee. Once the Division constructs the compressed natural gas time fill we will reduce the compression fee and the cost per DGE will be reduced. The Division is anticipating potential savings in fuel cost which will only increase as new CNG vehicles are purchased.

**City of Santa Fe FY 2015-16 Operating Budget Plan**  
**PUBLIC UTILITIES DEPARTMENT**

**Automated Single Stream recycling collection program** The City of Santa Fe and the Division are committed to increasing recycling and waste diversion for the City. The Division is currently reviewing the cost to implement an automated single stream recycling collection system. The Division anticipates a capital expense of approximately \$3,868,504.00. The Division will be able to utilize a small amount from its FY 15/16 operating budget for a portion of the vehicles, however it will not be able to cover the entire cost. The Division will need to secure a separate funding source of \$2,714,576. Therefore the Division will be required to cover this additional expense. It is anticipated that a rate increase between 8.4 – 13.1% for residential customers in fiscal year 16/17 will be required. (These amounts need to be confirmed with the City's rate analyst and contractor). It is important to note that currently the City of Santa Fe residential refuse/recycling rates are the lowest in the state, and will remain one of the lowest following the anticipated rate increase.

**CITY OF SANTA FE**  
**PUBLIC UTILITIES DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Public Utilities Administration	258,681	366,524	302,525	708	443,524	462,026
Environmental Services	13,193,891	14,311,907	12,365,550	1,015,368	13,698,237	13,647,247
Utility Customer Service	3,500,888	7,166,818	3,672,376	2,690,009	3,866,491	3,829,967
Wastewater Management	11,042,333	14,430,364	13,282,198	366,341	12,709,960	12,411,517
Water Operations	51,740,234	54,174,321	49,544,454	1,722,409	43,867,931	47,413,576
<b>TOTAL PUBLIC UTILITIES</b>	<b>79,736,028</b>	<b>90,449,934</b>	<b>79,167,103</b>	<b>5,794,834</b>	<b>74,586,143</b>	<b>77,764,333</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	16,975,890	18,115,352	16,741,870	-	20,494,270	20,009,793
Contractuals & Utilities	11,809,143	14,072,446	12,006,750	1,537,847	13,948,969	13,969,528
Repairs & Maintenance	1,409,672	2,291,717	1,623,129	454,549	2,650,375	2,475,375
Supplies	1,987,553	2,966,190	2,000,604	292,374	2,962,892	2,962,892
Insurance	1,022,756	1,005,663	1,005,663	-	873,845	822,905
Other Operating Costs	10,401,766	9,790,735	7,862,793	151,661	10,178,428	10,191,281
Capital Purchases	2,664,938	6,322,012	2,040,475	3,358,403	1,088,688	1,107,818
Debt Service	15,668,634	13,073,756	13,073,756	-	14,058,707	14,058,707
Transfers to Other Funds	17,795,677	22,812,063	22,812,063	-	8,329,969	12,166,034
<b>TOTAL PUBLIC UTILITIES</b>	<b>79,736,028</b>	<b>90,449,934</b>	<b>79,167,103</b>	<b>5,794,834</b>	<b>74,586,143</b>	<b>77,764,333</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	147,210	299,723	286,843	7,340	288,226	292,153
Santa Fe Beautiful Grant	67,439	46,790	34,189	4,882	27,218	27,218
Utilities Administration	258,681	366,524	302,525	708	443,524	462,026
Utility Customer Service	3,500,888	7,166,818	3,672,376	2,690,009	3,866,491	3,829,967
Environmental Services Fund	12,979,243	13,965,394	12,044,518	1,003,146	13,382,793	13,327,876
Water Division Operating Fund	36,393,696	38,001,426	33,607,726	1,660,314	36,367,663	39,904,706
Water Debt Service Fund	970	1,051	1,051	-	902	902
Water Acquisition Fund	729	790	790	-	678	678
Water Reserve for Arbitrage	765	829	829	-	711	711
River Conservation Fund	106,350	-	-	-	-	-
¼% Water GRT Fund	11,042,651	11,613,176	11,613,176	-	2,957,048	2,957,048
Water Conservation Fund	166,930	527,394	291,227	62,095	514,032	514,032
Water 2009 A/B Bond Debt Service	4,028,143	4,029,655	4,029,655	-	4,026,897	4,035,499
Wastewater Management	11,041,924	14,429,921	13,275,335	366,341	12,709,536	12,411,093
Wastewater Impact Fees	409	443	443	-	424	424
Wastewtr. Effluent Management Plan	-	-	6,420	-	-	-
<b>TOTAL PUBLIC UTILITIES</b>	<b>79,736,028</b>	<b>90,449,934</b>	<b>79,167,103</b>	<b>5,794,834</b>	<b>74,586,143</b>	<b>77,764,333</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: SOLID WASTE MANAGEMENT FUND [5250]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>6,610,606</b>	<b>6,509,558</b>	<b>6,509,558</b>			<b>5,526,591</b>
<i>Revenues :</i>						
Gross Receipts Tax	1,927,720	1,926,500	1,957,780		(31,280)	1,945,000
Solid Waste Fees	10,648,557	11,010,451	10,447,801		562,650	11,145,863
Facilities Rental	56,949	-	56,854		(56,854)	-
Sales Revenue	1,550	-	1,225		(1,225)	-
Miscellaneous Revenues	73,849	-	343		(343)	-
Interest on Investments	40,901	31,476	26,625		4,851	32,985
NM Environment Department Grant	114,670	-	75,623		(75,623)	-
Transfers In:						
-45% Special Uses Lodgers Tax						
Fund [2113] (Event Coverage)	14,000	14,000	14,000		-	14,000
<b>Subtotal - Revenues</b>	<b>12,878,195</b>	<b>12,982,427</b>	<b>12,580,251</b>		<b>402,176</b>	<b>13,137,848</b>
<b>TOTAL RESOURCES</b>	<b>19,488,801</b>	<b>19,491,985</b>	<b>19,089,809</b>		<b>402,176</b>	<b>18,664,439</b>
<i>Expenditures :</i>						
Personnel Services:						
-Salaries	2,564,085	2,404,752	2,442,740		(37,988)	2,620,209
-Benefits	1,455,836	1,324,434	1,472,628		(148,194)	1,643,284
Operating Expenses:						
-Contractual Services	800,718	988,189	900,957	76,372	10,860	975,284
-Utilities	2,227,343	2,533,381	2,357,944	3,841	171,596	2,536,681
-Repairs & Maintenance	495,282	517,997	425,146	38,166	54,685	545,950
-Supplies	779,611	1,059,698	683,714	33,620	342,364	976,458
-Insurance	298,428	257,573	257,573	-	(0)	234,233
-Other Operating Costs	1,249,845	1,198,685	848,753	61,585	288,347	1,212,797
Capital Outlay:						
-Capital Purchases	1,511,161	1,901,332	960,097	704,932	236,303	999,052
-Land/Building/Infrastructure	12,243	195,825	111,438	84,631	(243)	-
Debt Service:						
-Principal	830,000	865,000	865,000		-	900,000
-Interest Payable	478,823	442,660	442,660		-	408,060
Transfers to Other Funds:						
-NMFA Land Acquisition Loan [4209]	275,868	275,868	275,868		-	275,868
<b>TOTAL EXPENDITURES</b>	<b>12,979,243</b>	<b>13,965,394</b>	<b>12,044,518</b>	<b>1,003,146</b>	<b>917,730</b>	<b>13,327,876</b>
<b>ENDING BALANCE</b>	<b>6,509,558</b>	<b>5,526,591</b>	<b>7,045,291</b>			<b>5,336,563</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET  
FUND OVERVIEW: WATER OPERATING FUND [5300]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>22,746,647</b>	<b>21,195,240</b>	<b>21,195,240</b>			<b>21,805,601</b>
<i>Revenues :</i>						
Water Fees	34,227,633	38,054,132	32,253,469		5,800,663	36,435,753
Other Fees/Services	31,543	104,000	34,299		69,701	104,000
Meter Violations	6,480	6,000	7,780		(1,780)	6,000
Fines & Forfeitures	5,650	-	-		-	-
Facilities Rental	6,389	300,000	5,227		294,773	300,000
Insurance Recoveries	-	-	16,294		(16,294)	-
Sales Revenue	12,765	-	-		-	-
Miscellaneous Revenues	354,668	30,000	35,137		(5,137)	30,000
Interest on Investments	147,161	117,655	98,842		18,813	111,384
Federal Bureau of Reclamation Grant	50,000	-	-		-	-
<b>Subtotal - Revenues</b>	<b>34,842,289</b>	<b>38,611,787</b>	<b>32,451,049</b>		<b>6,160,738</b>	<b>36,987,137</b>
<b>TOTAL RESOURCES</b>	<b>57,588,936</b>	<b>59,807,027</b>	<b>53,646,289</b>		<b>6,160,738</b>	<b>58,792,738</b>
<i>Expenditures :</i>						
Personnel Services:						
-Salaries	4,086,472	4,399,444	3,891,086		508,358	4,525,965
-Benefits	2,004,014	2,132,062	2,034,975		97,088	2,497,541
Operating Expenses:						
-Contractual Services	4,643,319	6,059,604	5,164,825	763,865	130,914	6,006,979
-Utilities	1,679,866	1,687,269	1,243,139	358,286	85,843	1,684,546
-Repairs & Maintenance	417,671	956,838	550,893	316,649	89,296	1,148,979
-Supplies	557,911	1,006,446	654,351	197,617	154,478	1,045,305
-Insurance	232,079	289,862	289,862	-	(0)	272,378
-Other Operating Costs	7,586,380	7,096,623	5,632,571	23,897	1,440,155	7,496,047
Capital Outlay:						
-Capital Purchases	677,585	488,456	261,202	-	227,254	97,811
-Land/Building/Infrastructure	54	-	-	-	-	-
Debt Service:						
-Principal	5,896,729	3,278,247	3,278,247		-	4,346,591
-Interest Payable	2,129,490	1,987,457	1,987,457		0	1,845,913
Transfers to Other Funds:						
-General Fund - Payment in Lieu of Tax	-	-	-		-	3,836,065
-½% GRT Fund [3102] - Debt Repaymt.	2,000,000	2,000,000	2,000,000		-	-
-Util. Cust. Svc. [5205] - Meter Project	-	2,500,000	2,500,000		-	-
-Water Conservation Fund [5353]	223,300	223,300	223,300		-	223,300
-Water Debt Service Fund [5391]	3,185,123	3,185,110	3,185,110		-	3,187,470
-Water CIP Projects [various funds]	1,073,703	710,708	710,708		-	1,689,816
<b>TOTAL EXPENDITURES</b>	<b>36,393,696</b>	<b>38,001,426</b>	<b>33,607,726</b>	<b>1,660,314</b>	<b>2,733,386</b>	<b>39,904,706</b>
<b>ENDING BALANCE</b>	<b>21,195,240</b>	<b>21,805,601</b>	<b>20,038,563</b>			<b>18,888,032</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: WASTEWATER MANAGEMENT FUND [5450]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>12,987,804</b>	<b>14,833,641</b>	<b>14,833,641</b>			<b>13,741,678</b>
<i>Revenues :</i>						
Gross Receipts Tax	1,927,618	1,926,500	1,957,847		(31,347)	1,945,000
Wastewater Fees	10,685,020	11,197,053	10,604,250		592,803	11,286,655
Other Fees/Services	23,615	20,000	40,200		(20,200)	20,000
Utilities Reimbursements	127,424	120,000	103,978		16,022	120,000
Sales Revenue	943	-	450		(450)	-
Miscellaneous Revenues	37,963	9,684	12,531		(2,847)	9,684
Interest on Investments	85,179	64,721	66,474		(1,753)	75,731
<b>Subtotal - Revenues</b>	<b>12,887,761</b>	<b>13,337,958</b>	<b>12,785,729</b>		<b>552,229</b>	<b>13,457,070</b>
<b>TOTAL RESOURCES</b>	<b>25,875,565</b>	<b>28,171,599</b>	<b>27,619,370</b>		<b>552,229</b>	<b>27,198,748</b>
<i>Expenditures :</i>						
Personnel Services:						
-Salaries	2,779,243	3,270,905	2,662,566		608,339	3,426,001
-Benefits	1,458,523	1,676,162	1,492,734		183,428	1,973,196
Operating Expenses:						
-Contractual Services	963,311	953,826	913,281	59,676	(19,131)	927,461
-Utilities	974,878	1,012,020	960,623	170,130	(118,733)	1,068,147
-Repairs & Maintenance	423,492	750,057	628,651	94,069	27,337	725,543
-Supplies	562,408	639,667	535,981	40,314	63,372	663,988
-Insurance	409,834	357,837	357,837	-	(0)	237,572
-Other Operating Costs	1,160,486	941,306	914,686	2,152	24,468	851,232
Capital Outlay:						
-Capital Purchases	-	43,804	24,640	-	19,164	2,353
Debt Service:						
-Principal	1,515,000	1,725,000	1,725,000		-	1,840,000
-Interest Payable	794,750	750,050	750,050		-	695,600
Transfers to Other Funds:						
-Sewer Line Rehab. CIP Fund [5460]	-	1,963,645	1,963,645		-	-
-W/W Master Plan CIP Fund [5470]	-	345,642	345,642		-	-
<b>TOTAL EXPENDITURES</b>	<b>11,041,924</b>	<b>14,429,921</b>	<b>13,275,335</b>	<b>366,341</b>	<b>788,245</b>	<b>12,411,093</b>
<b>ENDING BALANCE</b>	<b>14,833,641</b>	<b>13,741,678</b>	<b>14,344,035</b>			<b>14,787,655</b>



# **Administrative Support Services Departments**

# Finance

The Finance Department provides financial management services to the city organization. The department's main focus in FY 2014-2015 was to promote transparency, accountability, and best financial management practices. In January, it started the new practice of presenting Monthly Financial Management Report featuring the departments' and major funds' year-end revenues and expenditures, as well as their year-to-date performance. It also introduced a new procurement planning process that discloses all of the organization's planned procurements in a single detailed Procurement Plan. Finance also changed this year's budget process to allow for more strategic planning and analysis. It was kicked off with a Council work session where an overview of the city's financial condition, local economic prospects, and guidelines for developing the budget were vetted.

Finance's overarching objective is to migrate from the business model where financial management is seen primarily as only one department's priority and responsibility to one where financial management is an organization-wide priority and responsibility with Finance enabling the departments to perform well financially then disclosing the results in a transparent and constructive fashion. In FY 2014-2015, the department will attempt to build on the progress achieved toward this objective by continuing to champion strategic planning and best practices in transparency, accountability, and financial management. The department's work plan includes helping the organization launch this summer its first ever 5-year capital improvement plan (CIP) that will merge into a single strategic and comprehensive plan and process all of the city's many different capital project planning efforts, including the Infrastructure Capital Improvement Plan (ICIP) required by the state to qualify for state funding. The department will also begin planning for the implementation of a new suite of financial management systems that will integrate payroll, procurement, accounting, budgeting, cash management, and other critical financial management functions into a single modern enterprise resource planning (ERP) system that will replace the current outdated and limited ERP. Another priority in the department's work plan will be to develop and present to the Council a comprehensive fleet management policy.

Finance's operations and budget and operations are organized under four divisions: Administration & Budget, Financial Management, Purchasing, Risk Management and Fleet Management. **Administration & Budget** oversees the department's operations and provides support to the other city departments in the development and monitoring of their operating and capital budgets. **Financial Management** provides accounting, payroll, accounts payable, and accounts receivable support to the city organization. **Purchasing** helps the departments procure the materials, goods, and services they need to accomplish their respective missions, while ensuring compliance with all applicable federal and state laws and city policies. **Risk Management** assists the city organization protect its assets through a common insurance program and manage its risk exposure by providing as-needed advice to the departments and offering and ongoing safety training to program to the employees. **Fleet Management** provides maintenance and repair services for city-owned vehicles and heavy equipment.

#### Total Finance Personnel Summary

	FY 14-15	FY 15-16
<b>Position's</b>	50	51
<b>FTE's</b>		51

**CITY OF SANTA FE**  
**FINANCE DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Finance Administration	730,105	804,942	817,195	4,717	789,057	1,003,392
Budget Office	203,145	200,706	196,093	-	67,240	3,322
Financial Management	4,180,019	2,509,852	2,506,782	14,845	2,651,963	2,633,409
Fleet Management	574,288	621,530	537,175	4,480	799,145	614,828
Purchasing	449,045	561,836	548,173	444	804,501	579,975
Risk Management	7,861,721	8,108,808	6,420,115	244,777	8,111,764	8,141,745
<b>TOTAL FINANCE DEPARTMENT</b>	<b>13,998,322</b>	<b>12,807,674</b>	<b>11,025,533</b>	<b>269,264</b>	<b>13,223,670</b>	<b>12,976,671</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	4,118,308	4,325,724	3,988,808	-	4,275,843	4,447,827
Contractuals & Utilities	908,471	1,129,372	815,866	141,063	728,722	728,722
Repairs & Maintenance	18,983	25,959	23,464	2,763	25,209	25,209
Supplies	99,308	123,501	115,081	13,776	214,432	212,432
Insurance	4,877,249	5,538,052	4,475,285	79,398	5,671,272	5,662,289
Other Operating Costs	2,083,263	400,739	342,814	32,263	394,133	394,133
Capital Purchases	8,542	112	-	-	534,000	126,000
Transfers to Other Funds	1,884,197	1,264,215	1,264,215	-	1,380,059	1,380,059
<b>TOTAL FINANCE DEPARTMENT</b>	<b>13,998,322</b>	<b>12,807,674</b>	<b>11,025,533</b>	<b>269,264</b>	<b>13,223,670</b>	<b>12,976,671</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	5,551,101	4,107,138	4,014,313	16,301	4,110,507	4,069,264
Capital Equipment Reserve	30,626	30,161	34,277	3	388,761	158,761
½% GRT Income Fund	2,296	-	217	-	-	-
Utility Customer Service	552,578	561,567	556,611	8,183	612,638	606,901
Risk/Safety Administration	4,110,991	4,876,473	3,776,181	60,578	4,983,189	5,013,170
Insurance Claims Fund	2,045,624	1,960,443	1,538,675	173,788	1,758,850	1,758,850
Workers' Compensation Fund	1,705,106	1,271,892	1,105,259	10,411	1,369,725	1,369,725
<b>TOTAL FINANCE DEPARTMENT</b>	<b>13,998,322</b>	<b>12,807,674</b>	<b>11,025,533</b>	<b>269,264</b>	<b>13,223,670</b>	<b>12,976,671</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: RISK/SAFETY ADMINISTRATION FUND [6101]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>1,260,548</b>	<b>1,572,850</b>	<b>1,572,850</b>			<b>1,073,123</b>
<u>Revenues :</u>						
Insurance Premiums	3,918,321	4,373,114	385,000		3,988,114	4,334,456
Miscellaneous Revenues	80	-	-		-	-
Interest on Investments	4,893	3,632	722		2,910	659
Transfers In:						
-Workers' Comp. [6107] (Repayment)	500,000	-	-		-	-
<b>Subtotal - Revenues</b>	<b>4,423,293</b>	<b>4,376,746</b>	<b>385,722</b>		<b>3,991,024</b>	<b>4,335,115</b>
<b>TOTAL RESOURCES</b>	<b>5,683,841</b>	<b>5,949,596</b>	<b>1,958,572</b>		<b>3,991,024</b>	<b>5,408,238</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	398,478	515,635	335,388		180,247	468,510
-Benefits	178,345	229,044	170,330		58,714	244,167
Operating Expenses:						
-Contractual Services	66,510	124,368	106,503	26,851	(8,986)	15,231
-Utilities	3,031	7,500	2,949	1,092	3,459	7,500
-Repairs & Maintenance	909	4,500	1,231	909	2,360	4,500
-Supplies	7,548	13,381	10,940	2,247	194	11,000
-Insurance	2,067,965	2,817,836	1,989,384	26,638	801,814	2,876,968
-Other Operating Costs	4,009	14,201	9,449	2,841	1,911	5,235
Transfers to Other Funds:						
-Emergency Management Performance Grant Fund [2718] - Local Match	34,197	21,045	21,045		-	-
-Insurance Claims [6104] (Total Claims Assessed to Departments)	1,350,000	1,128,963	1,128,963		-	1,380,059
<b>TOTAL EXPENDITURES</b>	<b>4,110,991</b>	<b>4,876,473</b>	<b>3,776,181</b>	<b>60,578</b>	<b>1,039,714</b>	<b>5,013,170</b>
<b>ENDING BALANCE</b>	<b>1,572,850</b>	<b>1,073,123</b>	<b>(1,817,610)</b>			<b>395,068</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET  
FUND OVERVIEW: INSURANCE CLAIMS FUND [6104]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>871,610</b>	<b>211,091</b>	<b>211,091</b>			<b>(577,344)</b>
<u>Revenues :</u>						
Insurance Recoveries	-	30,000	70,291		(40,291)	30,000
Sales Revenue	11	-	-		-	-
Miscellaneous Revenues	32,878	10,000	830		9,170	10,000
Interest on Investments	2,215	3,045	455		2,590	-
Transfers In:						
-Risk/Safety Adm. Fund [6101] (Total Claims Assessed to Departments)	1,350,000	1,128,963	1,128,963		-	1,380,059
<b>Subtotal - Revenues</b>	<b>1,385,105</b>	<b>1,172,008</b>	<b>1,200,539</b>		<b>(28,531)</b>	<b>1,420,059</b>
<b>TOTAL RESOURCES</b>	<b>2,256,715</b>	<b>1,383,099</b>	<b>1,411,630</b>		<b>(28,531)</b>	<b>842,715</b>
<u>Expenditures :</u>						
Operating Expenses:						
-Contractual Services	458,421	509,030	153,883	98,069	257,078	273,337
-Supplies	26,321	38,000	29,929	7,549	521	38,000
-Insurance	1,560,650	1,351,363	1,317,892	52,760	(19,289)	1,385,963
-Other Operating Costs	231	62,050	36,971	15,410	9,669	61,550
<b>TOTAL EXPENDITURES</b>	<b>2,045,624</b>	<b>1,960,443</b>	<b>1,538,675</b>	<b>173,788</b>	<b>247,979</b>	<b>1,758,850</b>
<b>ENDING BALANCE</b>	<b>211,091</b>	<b>(577,344)</b>	<b>(127,045)</b>			<b>(916,135)</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: WORKERS' COMPENSATION FUND [6109]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>5,312,295</b>	<b>5,400,839</b>	<b>5,400,839</b>			<b>5,912,242</b>
<u>Revenues :</u>						
Insurance Premiums	1,697,905	1,741,011	1,830,451		(89,440)	1,741,011
Sales Revenue	325	-	-		-	-
Miscellaneous Revenues	66,827	20,000	80,489		(60,489)	20,000
Interest on Investments	28,593	22,284	20,977		1,307	25,546
<b>Subtotal - Revenues</b>	<b>1,793,650</b>	<b>1,783,295</b>	<b>1,931,917</b>		<b>(148,622)</b>	<b>1,786,557</b>
<b>TOTAL RESOURCES</b>	<b>7,105,945</b>	<b>7,184,134</b>	<b>7,332,756</b>		<b>(148,622)</b>	<b>7,698,799</b>
<u>Expenditures :</u>						
Operating Expenses:						
-Contractual Services	42,865	63,498	34,003	10,411	19,084	61,331
-Insurance	1,161,793	1,208,004	1,070,718	-	137,286	1,308,004
-Other Operating Costs	448	390	537	-	(147)	390
Transfers to Other Funds:						
-Risk/Safety Adm. [6101] (Repayment)	500,000	-	-		-	-
<b>TOTAL EXPENDITURES</b>	<b>1,705,106</b>	<b>1,271,892</b>	<b>1,105,259</b>	<b>10,411</b>	<b>156,223</b>	<b>1,369,725</b>
<b>ENDING BALANCE</b>	<b>5,400,839</b>	<b>5,912,242</b>	<b>6,227,497</b>			<b>6,329,074</b>

# **Human Resources**



**City of Santa Fe FY 2015-16 Operating Budget Plan**  
**HUMAN RESOURCES DEPARTMENT**

**HUMAN RESOURCES DEPARTMENT** – Effectively administers a human resources program including policies and procedures, collective bargaining contracts and the city's compliance with all applicable federal, state and city laws and policies. The Department also develops, evaluates and maintains a training and tuition assistance program for city employees, and provides a comprehensive employee benefit program for medical, dental, life insurance and other related benefits.

**Personnel Summary**

	<b>FY 14-15</b>	<b>FY 15-16</b>
<b>Position's</b>	15	15
<b>FTE's</b>		12.29

**CITY OF SANTA FE**  
**HUMAN RESOURCES DEPARTMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	1,101,340	1,175,156	1,243,758	-	1,166,463	1,197,362
Contractuals & Utilities	703,280	753,679	745,630	25,546	846,943	723,027
Repairs & Maintenance	1,293	700	474	-	2,000	2,000
Supplies	9,011	17,260	21,475	623	27,807	22,807
Insurance	19,048,111	21,781,406	18,566,645	77,775	21,830,473	20,821,286
Other Operating Costs	66,603	252,266	274,607	1,092	325,500	325,500
Transfers to Other Funds	75,000	75,000	75,000	-	75,000	75,000
<b>TOTAL HUMAN RESOURCES</b>	<b>21,004,638</b>	<b>24,055,467</b>	<b>20,927,589</b>	<b>105,036</b>	<b>24,274,186</b>	<b>23,166,982</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	834,723	901,127	975,259	1,357	1,107,100	1,045,944
Benefits Administration	440,289	670,343	661,225	22,309	635,090	644,619
Santa Fe Health Fund	18,890,245	21,497,756	18,412,159	81,370	21,484,915	20,429,338
Santa Fe Dental Fund	839,381	986,241	878,947	-	1,047,081	1,047,081
<b>TOTAL HUMAN RESOURCES</b>	<b>21,004,638</b>	<b>24,055,467</b>	<b>20,927,589</b>	<b>105,036</b>	<b>24,274,186</b>	<b>23,166,982</b>

**CITY OF SANTA FE - FY 2015/16 APPROVED BUDGET**  
**FUND OVERVIEW: SANTA FE HEALTH FUND [6107]**

DESCRIPTION	FISCAL YEAR 2013/2014 ACTUAL	FISCAL YEAR 2014/2015				FY 2015/16 CITY COUNCIL APPROVED
		YEAR-END BUDGET	YEAR-END ACTUAL	YEAR-END ENCUMBRANCE	REMAINING BUDGET	
<b>BEGINNING BALANCE</b>	<b>6,789,220</b>	<b>5,911,531</b>	<b>5,911,531</b>			<b>4,271,119</b>
<u>Revenues :</u>						
Insurance Premiums	17,975,623	19,831,200	19,488,739		342,461	21,383,574
Sales Revenue	357	-	-		-	-
Miscellaneous Revenues	1,150	-	6,585		(6,585)	-
Interest on Investments	32,425	26,144	20,673		5,471	25,613
Diabetes Prevention Grant	3,000	-	-		-	-
<b>Subtotal - Revenues</b>	<b>18,012,556</b>	<b>19,857,344</b>	<b>19,515,997</b>		<b>341,347</b>	<b>21,409,187</b>
<b>TOTAL RESOURCES</b>	<b>24,801,776</b>	<b>25,768,875</b>	<b>25,427,528</b>		<b>341,347</b>	<b>25,680,306</b>
<u>Expenditures :</u>						
Personnel Services:						
-Salaries	1,871	-	-		-	-
-Benefits	530	-	-		-	-
Operating Expenses:						
-Contractual Services	575,479	590,589	627,102	3,236	(39,749)	466,381
-Supplies	273	299	5,656	360	(5,717)	299
-Insurance	18,236,767	20,831,568	17,704,005	77,775	3,049,788	19,887,358
-Other Operating Costs	326	300	395	-	(95)	300
Transfers to Other Funds:						
-Genoveva Chavez Comm. Ctr. [5700] (Employee Wellness Program)	75,000	75,000	75,000		-	75,000
<b>TOTAL EXPENDITURES</b>	<b>18,890,245</b>	<b>21,497,756</b>	<b>18,412,159</b>	<b>81,370</b>	<b>3,004,227</b>	<b>20,429,338</b>
<b>ENDING BALANCE</b>	<b>5,911,531</b>	<b>4,271,119</b>	<b>7,015,369</b>			<b>5,250,968</b>

# **Information Technology & Telecommunications**

**Profile** The ITT Department (27 employees, \$3.1 million operating budget) provides and supports a broad range of information technology systems and services to meet the evolving needs of the workforce (1,500 employees) and customers (70,000 residents) for all City Departments. The services provided include Business Applications, Email, GIS & Mapping, Personal Computing, Data and Voice Networks, Radio Devices & Systems, Vehicle Technology, Phones and Unified Communications, Printer and Copiers, Account Management, Security, Servers, Storage, Back-Up and Web Sites. The current portfolio of technology used and supported includes 30+ business applications, 2,000 personal computers, 100 network switches-firewalls-routers, 80 servers and 35 connected work sites. The sophistication of technology is high and ranges from vehicle video systems to court case management systems.

**Current Position** The ITT Department has not been well positioned for success. It has suffered from a lack of attention, resources and professional management for the past several years. The evidence is clear; few standard processes are in place, staffing is inadequate to maintain, much less enhance, the current technology in place and customers are not satisfied with the level of service provided. The Department has been operating in an ad-hoc and firefighting mode for a long time which has compromised performance and created a stressed workforce.

**New Direction** Faced with these challenges, the ITT Department Director is moving the IT organization in a new direction. The new direction includes the implementation of critical processes that reflect best practices, these include:

- **IT Governance** – Department leaders provide oversight to IT investment and policy decisions
- **IT Strategy** – A long term (3 years) IT Strategy is in place to guide IT people, process and technology initiatives
- **IT Project Portfolio Management** – Project decisions are based on business cases and resource availability
- **IT Performance Management** – Key performance measures are in place to monitor and improve performance

The **Vision** of the Department is to be a trusted technology advisor to the City; achieved by implementing best practices in operational processes and management, becoming a more capable, collaborative, and agile department, which consistently provides excellent technology services to support the City Mission and Vision. In order to meet the current and future technology needs of the City, the ITT Department needs a larger workforce and expertise in specific areas.

**Budget Expansion – Staff** The primary objective of the budget expansion request is to increase staffing by 18 FTEs over a three (3) year period; an increase of 6 positions each year for these years. A comparison of City IT staffing levels against industry benchmarks shows a significant gap in current staffing levels.

IT Staffing Measure	City of Santa Fe	State-Local Gov Average (Gartner Group)	MidSize Org Avg. \$250-\$500m (Gartner Group)
<b><i>IT FTEs as % of Total FTEs</i></b>	<b><i>1.8% (very low)</i></b>	<b><i>4.3%</i></b>	<b><i>3.8%</i></b>

At 4.3%, the City IT Workforce =65 FTEs. Recommendation - Add 18 FTEs. Current FTEs = 27, Proposed FTEs = 45

The staff expansion plan is guided by a reorganization plan (Appendix A) that is summarized below.

Section	Proposed FTE	IT Staffing Strategy	IT Strategy Pillar
Business Applications	18 (+9)	IT Business Liaisons work directly with Department staff to position IT systems to improve operational efficiencies and constituent services	<p><b>e-Government:</b> Improving services to constituents and increasing transparency of City operations.</p> <p><b>Business Application Modernization:</b> Improving the functionality and value of core business applications, thereby supporting revenue growth and cost control.</p> <p><b>Workforce Productivity:</b> Improve staff productivity and streamlines work processes, thereby reducing costs, increasing revenue, improving effectiveness.</p>
Infrastructure	13(+3)	New competencies in disaster recovery, server, storage and wireless technologies	<b>Infrastructure Modernization:</b> Implementation of reliable, capable, secure and accessible critical infrastructure to support City operations and constituent services.
IT Policy & Compliance	6 (+4)	New competencies in security, compliance, financial management.	<b>IT Operational Excellence:</b> (see Vision above)
End User Support	6(+1)	Improves responsiveness to and communications with customers	<b>IT Operational Excellence:</b> (see Vision above)
IT Administration	2(+1)	Improves and facilitates customer access to IT resources	<b>IT Operational Excellence:</b> (see Vision above)

### Personnel Summary

	FY 14-15	FY 15-16
Position's	25	31
FTE's		31

**CITY OF SANTA FE**  
**INFORMATION TECHNOLOGY & TELECOMMUNICATIONS - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	2,128,814	2,264,386	2,148,941	-	2,264,810	2,436,346
Contractuals & Utilities	888,111	973,065	922,470	273,086	3,043,071	1,043,071
Repairs & Maintenance	681,206	622,956	604,757	26,557	188,618	188,618
Supplies	26,853	114,840	118,490	9,393	742,328	742,328
Insurance	48,000	55,659	55,659	-	56,404	51,671
Other Operating Costs	257,577	317,997	310,400	17,063	553,406	553,406
Capital Purchases	78,459	66,490	29,755	18,536	90,500	90,500
<b>TOTAL INFO. TECH. &amp; TELECOMM.</b>	<b>4,109,020</b>	<b>4,415,393</b>	<b>4,190,473</b>	<b>344,634</b>	<b>6,939,137</b>	<b>5,105,940</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	3,198,547	3,243,088	3,216,152	257,147	3,554,324	3,719,346
½% GRT Income Fund	910,473	1,172,305	974,321	87,487	3,384,813	1,386,594
<b>TOTAL INFO. TECH. &amp; TELECOMM.</b>	<b>4,109,020</b>	<b>4,415,393</b>	<b>4,190,473</b>	<b>344,634</b>	<b>6,939,137</b>	<b>5,105,940</b>

# **General Government**



**City of Santa Fe FY 2015-16 Operating Budget Plan**  
**GENERAL GOVERNMENT DEPARTMENT**

**MAYOR & COUNCIL** – Provides legislative oversight and direction for the City of Santa Fe, including adoption of ordinances, appointment of the various boards and committees, and approval of the city's operating budget.

**CITY MANAGER** – Responsible for all day-to-day operations of city departments including employment matters, and the development and maintenance of the annual budget.

**CITY ATTORNEY** – Provides the city with legal counsel on all issues affecting the city as well as protects the city's interest in litigation.

**CITY CLERK** – Maintains custody of City Council, boards, committee and commission minutes, ordinances and resolutions, official contracts and other official records approved by the Governing Body.

**INTERNAL AUDIT** – Provides independent, objective assurance and review services designed to promote transparency, accountability, efficiency and effectiveness of City government.

**MUNICIPAL COURT** – Administers justice for the people of Santa Fe in a fair and equitable way, keeping in mind that justice is for both the defendant and the victim.

<b>Personnel Summary - Position's</b>		
	<b>FY 14-15</b>	<b>FY 15-16 (FTE's)</b>
<b>Mayor &amp; City Manager</b>	19	23 (23)
<b>City Attorney</b>	10	10 (9.2)
<b>City Clerk</b>	13	13 (12.5)
<b>Internal Auditor</b>	1	1 (1)
<b>Municipal Court</b>	21	19 (19)

**CITY OF SANTA FE**  
**GENERAL GOVERNMENT - EXPENDITURES SUMMARY**  
**FISCAL YEAR 2015/16 APPROVED BUDGET**

<b>SUMMARY BY DIVISION</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Mayor & Council	697,246	613,011	678,336	966	674,646	683,306
City Manager	1,383,112	1,351,015	1,308,959	104,148	1,468,784	1,647,539
City Attorney	1,088,580	1,108,197	1,086,102	35,630	1,148,871	1,150,995
City Clerk	1,560,169	1,551,758	1,169,995	127,799	1,784,029	1,950,330
Internal Audit	115,449	131,537	126,488	25	159,503	161,978
Municipal Court	2,102,127	1,899,098	1,554,997	31,168	1,916,756	1,898,058
<b>TOTAL GENERAL GOVERNMENT</b>	<b>6,946,683</b>	<b>6,654,616</b>	<b>5,924,876</b>	<b>299,735</b>	<b>7,152,589</b>	<b>7,492,206</b>

<b>SUMMARY BY CATEGORY</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
Salaries, Wages & Benefits	4,426,825	4,336,666	4,323,356	-	4,968,508	5,180,442
Contractuals & Utilities	967,971	1,059,288	602,056	141,112	1,162,020	1,261,850
Repairs & Maintenance	79,714	98,202	46,526	13,413	107,529	89,764
Supplies	158,045	139,354	112,996	22,065	159,949	178,949
Insurance	93,790	115,139	115,489	-	118,474	106,592
Other Operating Costs	816,069	496,866	447,469	98,440	363,942	402,442
Capital Purchases	247,601	277,434	145,318	24,705	5,500	5,500
Transfers to Other Funds	156,667	131,667	131,667	-	266,667	266,667
<b>TOTAL GENERAL GOVERNMENT</b>	<b>6,946,683</b>	<b>6,654,616</b>	<b>5,924,876</b>	<b>299,735</b>	<b>7,152,589</b>	<b>7,492,206</b>

<b>SUMMARY BY FUND</b>	<b>ACTUAL EXPENDITURES 2013/14</b>	<b>2014/15 YEAR-END BUDGET</b>	<b>2014/15 YEAR-END ACTUAL</b>	<b>2014/15 YEAR-END ENCUMBRANCE</b>	<b>DEPARTMENT REQUEST 2015/16</b>	<b>CITY COUNCIL APPROVED 2015/16</b>
General Fund	5,568,378	5,787,282	5,397,931	187,987	6,372,218	6,710,104
Comcast Franchise PEG Fee	19,982	20,000	9,361	10,639	20,000	20,000
Municipal Court Automation Fund	106,210	-	-	-	-	-
Municipal Court Pass-Thru Fees	99,140	100,100	81,842	-	93,252	93,252
Municipal Court Program Fund	74,701	145,299	109,996	-	110,000	110,000
Public Safety Special Revenue Fund	404,990	-	-	-	-	-
Home Detention Program Fund	15,594	34,832	10,782	13,119	129,280	129,280
DWI Forfeiture Program	80,380	31,589	29,922	31,589	-	-
Emergcy Mgmt Performance Grant	117,252	116,155	96,405	-	127,719	129,450
Public Financing for Elections	281,124	85,124	124	-	300,120	300,120
Homeland Security Grants	178,930	334,235	188,511	56,400	-	-
<b>TOTAL GENERAL GOVERNMENT</b>	<b>6,946,683</b>	<b>6,654,616</b>	<b>5,924,876</b>	<b>299,735</b>	<b>7,152,589</b>	<b>7,492,206</b>

# **Tax Information**

## PROPERTY TAX

RESIDENTIAL PROPERTY: FOR EVERY \$1,000 IN NET TAXABLE VALUE, \$20.736 IS COLLECTED IN PROPERTY TAX.

COMMERCIAL PROPERTY: FOR EVERY \$1,000 IN NET TAXABLE VALUE, \$29.889 IS COLLECTED IN PROPERTY TAX.

January 1, 2015

DISTRIBUTED TO:	RESIDENTIAL DOLLARS <sup>(1)</sup>	COMMERCIAL DOLLARS <sup>(1)</sup>	ALLOCATION TO CITY 2014/15 BUDGET <sup>(2)</sup>
<u><i>The State:</i></u>			
Debt Service	1.3600	1.3600	N/A (State)
<u><i>Santa Fe County:</i></u>			
Operations	5.9110	11.8500	N/A (SF County)
Debt Service	1.7310	1.7310	N/A (SF County)
<u><i>Santa Fe School District:</i></u>			
Operations	0.1520	0.5000	N/A (School District)
Capital Improvement	2.0000	2.0000	N/A (School District)
Debt Service	4.9330	4.9330	N/A (School District)
HB33 School Bldg.	1.5000	1.5000	
<u><i>Other:</i></u>			
Santa Fe Community College	3.6250	3.9300	N/A (Other)
<u><i>City:</i></u>			
Operations	0.7015	1.5018	\$3,262,577
Public Safety - Police	0.3000	0.6422	\$1,425,246
Public Safety - Fire	0.3065	0.6560	\$1,395,246
Debt Service 2008 GO Bond	0.3963	0.3963	\$1,048,750
Debt Service 2010 GO Bond	0.1943	0.1943	\$514,131
Debt Service 2013 GO Bond	0.2188	0.2188	\$579,055
Debt Service 2014 GO Bond	0.0336	0.0336	\$88,867
<b>TOTAL</b>	<b>23.3630</b>	<b>31.4470</b>	<b>\$8,313,872</b>

Source (1): Certificate of Property Tax Rates in Mills, Santa Fe County, Tax Year 2014

[http://www.nmdfa.state.nm.us/Certificate\\_of\\_Property\\_Tax.aspx](http://www.nmdfa.state.nm.us/Certificate_of_Property_Tax.aspx)

Source (2): City of Santa Fe Annual Budget

## GROSS RECEIPTS TAX

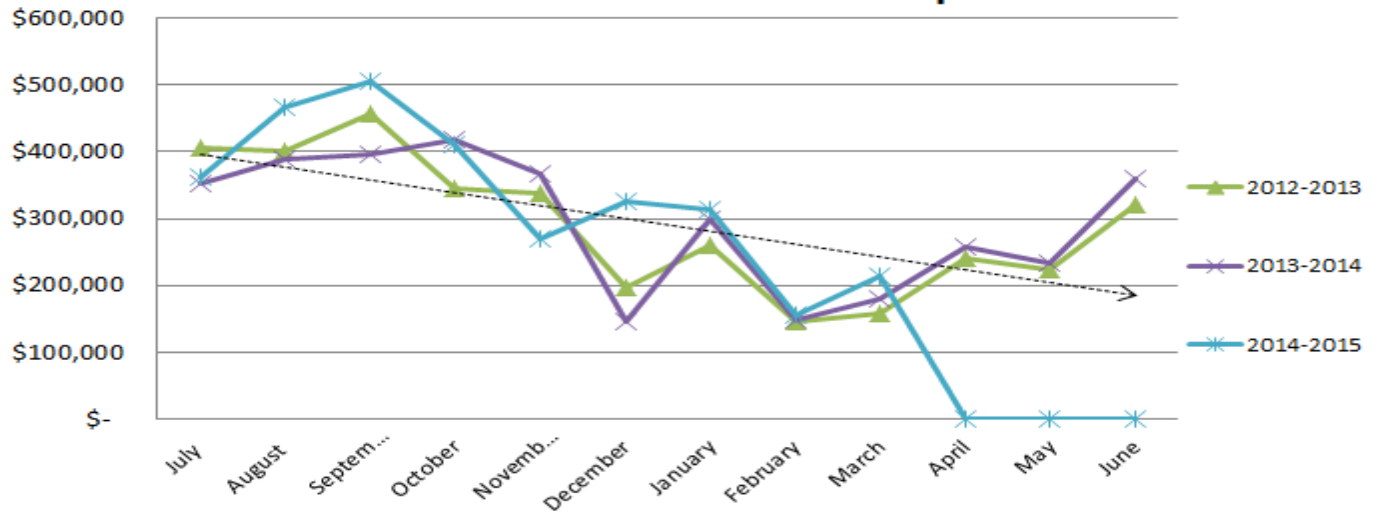
FOR EVERY \$1 IN  
SALES, 8.1875 CENTS IS  
CURRENTLY COLLECTED IN  
GROSS RECEIPTS TAX

July 1, 2014

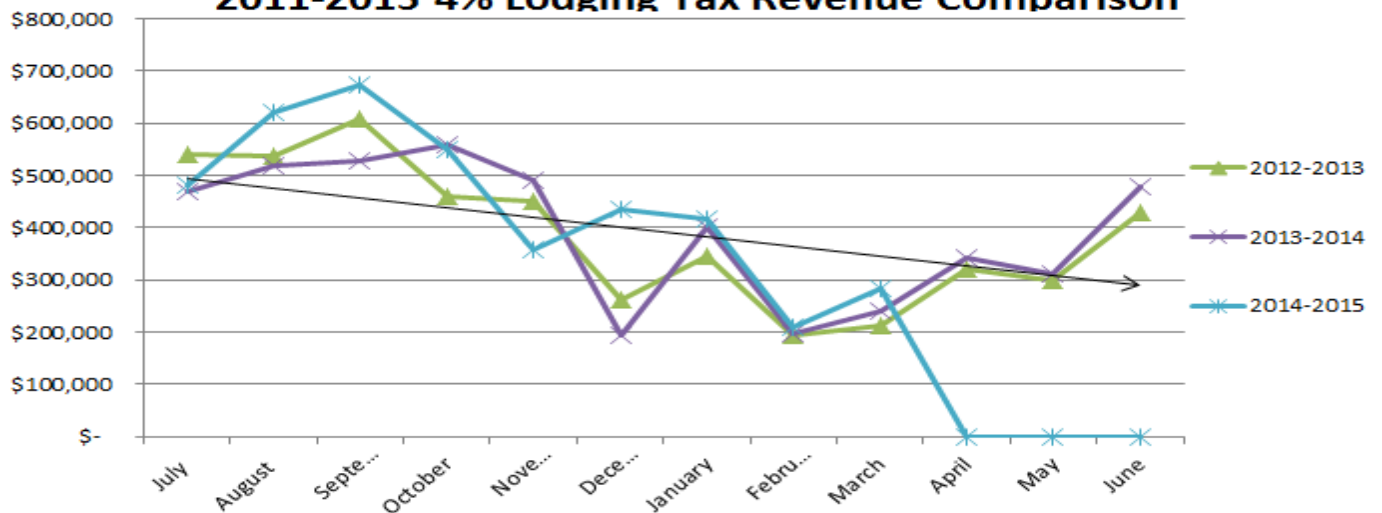
DISTRIBUTED TO:	CENTS	ALLOCATION TO CITY 2014/15 BUDGET
The State (1.225 is returned to the city)	4.6250	40,328,962
State increment in lieu of food GRT	0.5000	N/A (included in other listed City categories)
<i>Santa Fe County:</i>		
Operations	0.4375	N/A (SF County)
Capital Outlay	0.2500	N/A (SF County)
EMS/Medical	0.3125	N/A (SF County)
Corrections/Jail	0.1250	N/A (SF County)
Regional Transit	0.1250	N/A (SF County)
City Capital Improvement Plan	0.5000	15,594,000
General City Operations	0.5000	15,806,316
Mun. G.R.T. (Bus Systems, Quality of Life, Revenue Loss)	0.2500	7,797,000
Mun. G.R.T. Environmental (WW)	0.0625	1,926,500
Mun. G.R.T. Infrastructure:		
Solid Waste	0.0625	1,926,500
Railyard	0.0625	1,926,500
Police	0.0625	1,966,800
Chavez Center	0.0625	1,926,500
Water	0.2500	7,695,000
Mun. Equivalent Distrib		350,000

# Lodgers Tax

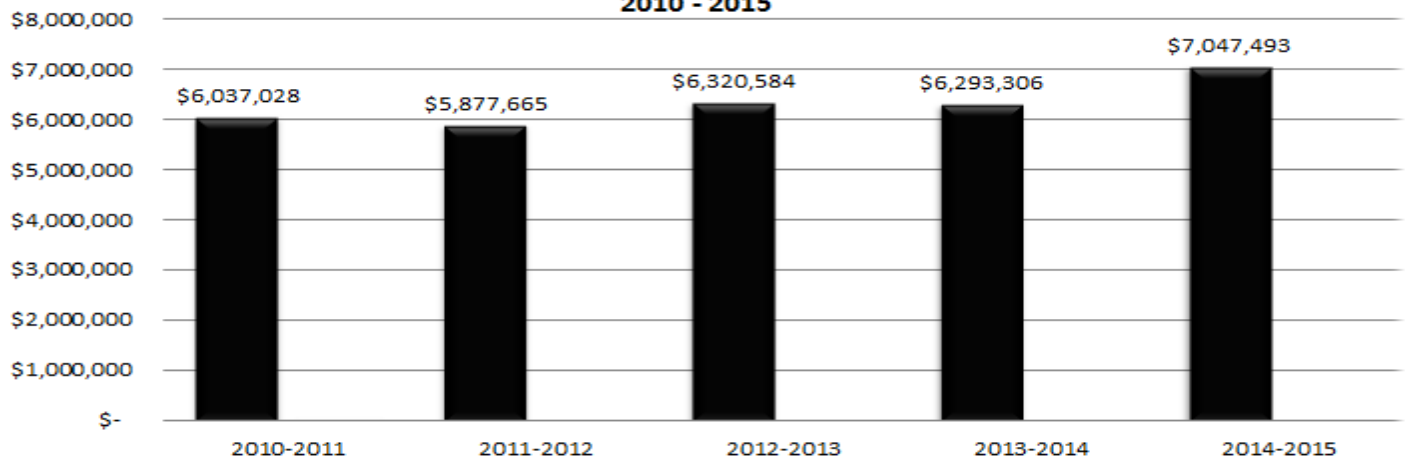
## 2011-2015 3% CVB Revenue Comparison



## 2011-2015 4% Lodging Tax Revenue Comparison



## Lodging Tax Total Through March 2010 - 2015



# **SCHEDULE OF BONDED DEBT AND LOANS**

CITY OF SANTA FE, NEW MEXICO															
SCHEDULE OF BONDED DEBT AND LOANS															
BUDGET - FISCAL YEAR 2015-2016															
															Revised 04/22/2015
			DATE		AMOUNT	PRINCIPAL	INTEREST	FEES	PRINCIPAL	INTEREST	FEES	PRINCIPAL	INTEREST	FEES	TOTAL DEBT
			OF	YEAR	OF	OUTST.	OUTST.	OUTST.	PAYABLE	PAYABLE	PAYABLE	OUTST.	OUTST.	OUTST.	OUTST.
DESCRIPTION	FUND	PURPOSE	ISSUE	DUE	ISSUE	6/30/15	6/30/15	6/30/15	15/16	15/16	15/16	6/30/16	6/30/16	6/30/16	6/30/16
<b>BONDS:</b>															
GRT Rev. Bonds 2008 - CIP	4120	CIP/Con. Ctr.	04/07/2008	2035	20,135,000	19,125,000	5,336,688	-	405,000	994,988	-	18,720,000	4,341,701	-	23,061,701
GRT Refunding Bonds 2012A	4124	CIP	03/01/2012	2026	32,725,000	31,530,000	7,063,400	-	4,380,000	1,361,325	-	27,150,000	5,702,075	-	32,852,075
GRT Refunding Bonds 2013A	4125	Ref part 2006	06/18/2013	2020	10,880,000	10,735,000	1,084,200	-	2,950,000	365,200	-	7,785,000	719,000	-	8,504,000
GRT Refunding Bonds 2013B	4126	Ref NMFA#13	06/18/2013	2036	13,780,000	13,390,000	6,110,325	-	185,000	483,525	-	13,205,000	5,626,800	-	18,831,800
GRT Refunding Bonds 2014	4127	CIP	09/30/2014	2029	15,460,000	15,460,000	8,166,337	-	0	728,513	-	15,460,000	7,437,825	-	22,897,825
<b>TOTAL GRT/CIP BONDS</b>					<b>92,980,000</b>	<b>90,240,000</b>	<b>27,760,950</b>	<b>-</b>	<b>7,920,000</b>	<b>3,933,550</b>	<b>-</b>	<b>82,320,000</b>	<b>23,827,400</b>	<b>-</b>	<b>106,147,400</b>
General Obligation 2008	4150	Parks	06/10/2008	2028	20,000,000	15,370,000	4,755,681	-	900,000	639,208	-	14,470,000	4,116,473.50	-	18,586,474
General Obligation 2010	4150	Parks	11/01/2010	2030	10,300,000	8,600,000	2,567,722	-	445,000	295,056	-	8,155,000	2,272,665.76	-	10,427,666
General Obligation 2013	4151	Parks	07/23/2013	2033	12,000,000	11,535,000	4,086,147	-	490,000	360,619	-	11,045,000	3,725,528.22	-	14,770,528
General Obligation 2014	4152	Parks/Environ	08/14/2014	2035	5,800,000	5,800,000	2,163,388	-	200,000	188,569	-	5,600,000	1,974,819.52	-	7,574,820
<b>TOTAL GO BONDS</b>					<b>48,100,000</b>	<b>41,305,000</b>	<b>13,572,938</b>	<b>-</b>	<b>2,035,000</b>	<b>1,483,451</b>	<b>-</b>	<b>39,270,000</b>	<b>12,089,487</b>	<b>-</b>	<b>51,359,487</b>
GRT Rev. Bonds 2008-CCTR/Pkg*	5102	Con. Ctr.	04/07/2008	2035	6,071,888	5,142,500	3,217,106	-	176,000	297,450	-	4,966,500	2,919,656	-	7,886,156
NMFA #14- CCTR/Pkg*	5102	Conv. Ctr.	03/28/2006	2035	29,913,993	860,000	40,850	2,150	860,000	40,850	2,150	-	-	-	0
NMFA #27 - CCTR/Pkg *	5102	Conv. Ctr.	04/08/2015	2035	23,770,000	23,243,500	11,789,099	290,240	-	1,147,795	26,564	23,243,500	10,641,304	263,676	34,148,480
GRT Rev. Bonds 2008-CCTR/Pkg*	5153	Parking	04/07/2008	2035	2,498,112	2,172,500	1,325,644	-	44,000	74,363	-	2,128,500	1,251,281	-	3,379,781
NMFA #14- CCTR/Pkg*	5153	Parking	03/28/2006	2035	12,306,007	215,000	10,213	538	215,000	10,213	538	-	-	-	0
NMFA #27 - CCTR/Pkg *	5153	Parking	04/08/2015	2035	10,020,000	9,961,500	4,847,507	119,645	-	286,949	6,641	9,961,500	4,560,558	113,004	14,635,062
GRT Refunding Bonds 2006B	5250	Solid Waste	07/31/2006	2023	15,160,000	8,495,000	1,965,145	-	900,000	408,060	-	7,595,000	1,557,085	-	9,152,085
Water Refunding Bonds 2006D	5300	Water	09/14/2006	2025	49,790,000	33,690,000	9,546,813	-	2,720,000	1,649,594	-	30,970,000	7,897,219	-	38,867,219
Water Utility Bonds 2009A/B	5391	Water	12/15/2009	2039	59,970,000	56,190,000	56,205,335	-	780,000	3,242,543	-	55,410,000	52,962,792	-	108,372,792
GRT/MW Bonds 2006C	5450	WW	09/29/2006	2021	9,780,000	4,765,000	867,750	-	700,000	238,250	-	4,065,000	629,500	-	4,694,500
GRT Rev. Ref. Bonds 2012B	5450	WW Fixed	03/01/2012	2022	14,280,000	10,605,000	2,160,400	-	1,140,000	457,350	-	9,465,000	1,703,050	-	11,168,050
MRC 2005 Refunding Bonds	5605	MRC	08/31/2005	2024	15,315,000	7,345,000	1,387,565	-	980,000	329,353	-	6,365,000	1,058,213	-	7,423,213
GRT Refunding Bonds 2010B-RY	5850	Railyard	12/14/2010	2026	10,490,000	8,535,000	2,369,150	-	665,000	404,900	-	7,870,000	1,964,250	-	9,834,250
GRT Rev Bonds 2012C	5856	Market Station	12/20/2012	2033	4,685,000	4,430,000	1,845,050	-	170,000	176,500	-	4,260,000	1,668,550	-	5,928,550
<b>TOTAL ENTERPRISE BONDS</b>					<b>264,050,000</b>	<b>175,650,000</b>	<b>97,577,627</b>	<b>412,573</b>	<b>9,350,000</b>	<b>8,764,169</b>	<b>35,893</b>	<b>166,300,000</b>	<b>88,813,457</b>	<b>376,680</b>	<b>255,490,137</b>
<b>TOTAL ALL BONDS</b>					<b>405,130,000</b>	<b>307,195,000</b>	<b>138,911,515</b>	<b>412,573</b>	<b>19,305,000</b>	<b>14,181,171</b>	<b>35,893</b>	<b>287,890,000</b>	<b>124,730,344</b>	<b>376,680</b>	<b>412,997,024</b>
<b>LOANS:</b>															
NMFA - Land Acquisition - #18	4209	Land Purch.	08/01/2008	2028	3,610,000	2,663,866	922,418	-	158,885	116,983	-	2,504,981	805,435	-	3,310,416
<b>TOTAL GOVERNMENTAL LOANS</b>					<b>3,610,000</b>	<b>2,663,866</b>	<b>922,418</b>	<b>-</b>	<b>158,885</b>	<b>116,983</b>	<b>-</b>	<b>2,504,981</b>	<b>805,435</b>	<b>-</b>	<b>3,310,416</b>
NMFA Drinking Water - #DW2	5300	Water	05/16/2008	06/01/2029	15,150,000	11,218,201	1,535,638	219,377	702,046	196,319	28,046	10,516,155	1,339,319	191,331	12,046,805
NMFA Buckman - #DW-4	5358	Water	05/03/2013	06/01/2034	2,445,292	2,401,839	445,233	63,605	105,157	42,032	6,005	2,296,682	403,201	57,600	2,757,483
NMFA Transit - #26	5406	Transit	Est 6/15/14	06/01/2029	3,500,000	3,270,193	481,689	19,562	276,320	63,284	3,255	2,993,873	418,405	16,307	3,428,585
NMFA - Rail yard I - #8	5850	Rail yard	05/14/2004	05/01/2024	579,025	370,137	100,518	4,942	33,264	18,636	925	336,873	81,882	4,017	422,772
NMFA - Rail yard II - #15B	5850	Rail yard	10/26/2006	06/01/2026	892,227	670,063	258,248	11,024	44,813	38,684	1,675	625,250	217,564	9,349	852,163
NMFA - College of Santa Fe - #20	5912	Education	09/14/2009	06/01/2036	29,615,000	26,375,000	20,302,796	-	715,000	1,508,526	-	25,660,000	18,794,271	-	44,454,271
<b>TOTAL ENTERPRISE LOANS</b>					<b>52,181,544</b>	<b>44,305,433</b>	<b>23,122,122</b>	<b>318,510</b>	<b>1,876,600</b>	<b>1,867,481</b>	<b>39,906</b>	<b>42,428,833</b>	<b>21,254,641</b>	<b>278,604</b>	<b>63,962,078</b>
<b>TOTAL ALL LOANS</b>					<b>55,791,544</b>	<b>46,969,299</b>	<b>24,044,539</b>	<b>318,510</b>	<b>2,035,485</b>	<b>1,984,463</b>	<b>39,906</b>	<b>44,933,814</b>	<b>22,060,076</b>	<b>278,604</b>	<b>67,272,494</b>
<b>TOTAL ALL BONDS/LOANS</b>					<b>460,921,544</b>	<b>354,164,299</b>	<b>162,956,054</b>	<b>731,083</b>	<b>21,340,485</b>	<b>16,165,634</b>	<b>75,799</b>	<b>332,823,814</b>	<b>146,790,420</b>	<b>655,284</b>	<b>480,269,518</b>

\* Bonds and loans for Convention Center start being split in FY 14-15 between Convention Center and Parking.

\*\* NMFA Convention Center is a loan from NMFA but it shows as a bond on our books because NMFA gave us the premium as extra cash when they issued the bonds to fund this. We have to amortize the premium.



# **Budget Calendar**

# Budget Calendar 2015

JANUARY						
SUN	MON	TUES	WED	THUR	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20 Personnel allocations sent to Depts.	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY						
SUN	MON	TUES	WED	THUR	FRI	SAT
1	2	3	4	5	6	7
	Finance Committee Kick-Off Session		Budget Prep Traing	Budget Prep Traing		
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH						
SUN	MON	TUES	WED	THUR	FRI	SAT
1	2	3	4	5	6	7
	Final Budget Forms sent to Finance					
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4

APRIL						
SUN	MON	TUES	WED	THUR	FRI	SAT
5	6	7	8	9	10	11
Preparation of material for Finance Committee's review of CM's Recommended Budget						
12	13	14	15	16	17	18
Preparation of material for Finance Committee 's review of CM's Recommended Budget						

# Budget Calendar 2015

APRIL						
SUN	MON	TUES	WED	THUR	FRI	SAT
12	13	14	15	16	17	18
Preparation of material for Finance Committee review of CM's Recommended Budget						
19	20	21	22	23	24	25
Preparation of material for Finance Committee review of CM's Recommended Budget						
26	27	28	29	30	1	2
Finance Committee's review & deliberation of CM's recommendations & Dept. Presentations						

MAY						
SUN	MON	TUES	WED	THUR	FRI	SAT
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18 City Council first reading of Finance Committee's proposed budget	19	20	21	22	23
24	25 City Council Meeting for adoption of FY 2015-16 Operating Budget	26	27	28	29	30
31	1 Submit FY 2015-16 Budget to NM Department of Finance & Administration	2	3	4	5	6

JUNE						
SUN	MON	TUES	WED	THUR	FRI	SAT
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4
4	6	7	8	9	10	11

# **Glossary**

## **GLOSSARY OF TERMS**

**ACCOUNT** An entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department.

**ACCOUNTING SYSTEM** The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of the entity. (Also see Accrual Basis, Modified Accrual Basis, and Cash Basis.)

**ACCRUAL BASIS** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

**ACTIVITY** Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**AD VALOREM TAXES** Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**ADOPTED BUDGET** Is the financial plan for the fiscal year beginning July 1.

**AFSCME** American Federation of State, County, Municipal Employees

**ALLOT** To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

**ANNUALIZE** Calculating cost for a full year, for the purpose of preparing a mid year or annual budget.

**APPROPRIATION** An authorization made by the City Council that permits the city to incur obligations and to make expenditures of resources.

**ARRA** American Recovery and Reinvestment Act

**ASSESSED VALUATION** A value which is established for real and personal property for use as a basis for levying property taxes. (Note: Property values are established by the county.)

**ASSESSMENT RATIO** The ratio at which the tax rate is applied to the tax base.

**ASSETS** Property owned by a government which has a monetary value.

**AUTHORIZED POSITIONS** Employees positions, which are authorized in the adopted budget, to be filled during the year.

**AVAILABLE (UNDESIGNATED) FUND BALANCE** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**BALANCED BUDGET** A BUDGET is balanced when current expenditures are equal to revenues.

**BEGINNING FUND BALANCE** Fund balance available in a fund from the end of the prior year for use in the following year.

**BOND** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

**BOND REFINANCING** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**BUDGET** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year or period.

**BUDGET ADJUSTMENT** A procedure to revise a budget appropriation either by City Council approval through the adoption of a budget resolution or by City Administrator authorization to adjust appropriations within a departmental division budget.

**BUDGET ADJUSTMENT REQUEST** A critical step in the formal approval process required before a revision can be made to the budget appropriation. The request may be approved by the City Council approval through the adoption of a budget resolution if the adjustment is greater than \$50,000. It may be approved by the City Manager if it involves an adjustment of no more than \$50,000 between business units or capital projects. It may be approved by the Finance director if the adjustment is no more than \$50,000 within a business unit or capital project.

**BUDGET CALENDAR** The schedule of key dates which a government follows in the preparation and adoption of the budget.

**BUDGET DOCUMENT** The official writing statement prepared by the budget office and supporting staff.

**BUDGET MESSAGE** The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations made by the City Manager.

**BUDGET ORDINANCE** The legal means to amend the adopted budget through recognizing revenue increases or decreases; transferring funds; decreasing funding of a fund or department; or providing supplemental funding to a fund or department or for the establishment of a new capital project. The City Council adopts or rejects all budget ordinances.

**BUDGETARY BASIS** This refers to the basis of accounting used to estimate financing sources and uses in the budget.

**BUDGETARY CONTROL** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**BUSINESS UNIT** A cost accounting unit covering a City department, capital project, or fund.

**CAPITAL ASSETS** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**CAPITAL BUDGET** Is the financial plan of capital projects expenditures for the fiscal year beginning July 1.

**CAPITAL IMPROVEMENTS** Any significant physical acquisition, construction, replacement, or improvement to a City service delivery system that has a cost of \$5,000 and above and a minimum useful life of two years.

**CAPITAL IMPROVEMENTS PROGRAM (CIP)** The process of planning, monitoring, programming, and budgeting, over a multi-year period used to allocate the City's capital monies.

**CAPITAL OUTLAY** One of the expenditures account categories used to account for the purchase of any item whose value exceeds \$5,000 with a useful life greater than two years.

**CAPITAL PROJECT** A cost accounting covering a specific project included in the CIP.

**CARRY FORWARD** Appropriated funds from the previous fiscal year that are re-appropriated in the next fiscal year for the purpose designated.

**CASH BASIS** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**CDBG** Community Development Block Grant.

**CHARGES FOR SERVICES** Revenues that represent revenue received by the City for service performed by the City for general services.

**CHART OF ACCOUNTS** The classification system used by a city to organize the accounting for various funds.

**CIPCAC** Capital Improvement Plan Citizen's Advisory Committee

**CIPTAC** Capital Improvement Plan Technical Advisory Committee

**CITY CHARTER** Legal authority approved by the voters of the City of Santa Fe under the State of New Mexico Constitution establishing the government organization.

**COLECTIVE BARGAINING AGREEMENT** A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment.

**COMMODITIES** Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**CONSTANT OR REAL DOLLARS** The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money compared to a certain point of time in the past.

**CONSUMER PRICE INDEX** A statistical description of price levels provided by the U.S. Department of Labor and it is used as a measure of the increase in the cost of living (economic inflation).

**CURRENT BUDGET** The original budget as approved by the City Council, along with any carryover encumbrances from the prior fiscal year, and any transfers or amendments that have been made since July 1.

**DEBT SERVICE** The amount of revenue that must be provided for payment to insure the extinguishment of all principal, interest and fees on all City bonds.

**DEDICATED TAX** A tax levied to support a specific government program or purpose.

**DEFICIT** The excess of an entity's liabilities over its assets or the excess of expenses over revenues during a single accounting period.

**DEPARTMENT** A major administrative division of the City that indicates overall management responsible for an operation or group of related operations.

**DEPRECIATION** Expiration in the service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause. That portion of the cost of a capital asset which is charged as an expense during a particular period.

**DISBURSEMENT** The expenditure of monies from an account.

**DIVISION** A sub unit of a department which encompasses a substantial portion of the duties assigned to a department. May consist of several activities.

**DFA** New Mexico Department of Finance and Administration

**DPS** Department of Public Safety

**DPSA** Department of Public Safety Association



**DWI** Driving While Intoxicated

**EAP** Employee Assistance Program

**EFFECTIVENESS** Is a type of measure category sometimes referred to as quality indicators. Effectiveness measures examine the degree to which services are responsive to the needs and desires of the customers. These measures tell how well the job is being performed, how well the intent is being fulfilled.

**EFFICIENCY** Is a type of measurement category sometimes called productivity. This is often measured in terms of unit cost over time. Efficiency refers to the ratio of the quantity of service to the cost in dollars or labor, required to produce the service.

**EGRT** Environmental Gross Receipts Tax

**EMS** Emergency Medical Services

**EMPLOYEE (FRINGE) BENEFITS** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for various pension, medical and life insurance plans.

**ENCUMBRANCE** The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**ENTERPRISE FUND** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

**ESTIMATED REVENUE** The amount of projected revenue to be collected during the fiscal year.

**EXPENDITURE/EXPENSE** The outflow of funds paid for an asset, goods, or services obtained.

**FAIR MARKET VALUE** The value of a piece of real estate in the open market. Used to determine the assessed value of property for taxing purposes.

**FHWA** Federal Highway Administration

**FINES AND FORFEITURES** A revenue source that consists primarily of fines from the Municipal Court.

**FISCAL YEAR** A twelve month period to which the annual operating budget applies and at the end of which the city government determines its financial position and the results of its operations.

**FIXED ASSETS** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, and other equipment; also called capital assets.

**FT** Full-time

**FTE** Full Time Equivalent - one full time position funded for a full year or more than one part time positions that equal a full time.

**FUNCTION** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. public safety).

**FUND** A fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances.

**FUND BALANCE** The excess of beginning fund balance plus revenues over expenditures as measured at fiscal year-end.

**FUNDED POSITIONS** Is a term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

**FY** Fiscal Year refers to the budget for the period beginning July 1 and ending June 30.

**GAAP** Generally Accepted Accounting Principles

**GASB 34** Is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments.

**GENERAL FUND** The largest fund within the City, the general fund, accounts for most of the financial resources of the government not specifically accounted for in other funds.

**GENERAL OBLIGATION (G.O.) BONDS** Bonds sold by the City to finance capital improvements. Property tax is the source of revenue for payment of these bonds.

**GIS** (Geographical Information System) A method of mapping locations based on longitude and latitude.

**GFOA** Government Finance Officers Association

**GO** General Obligation A debt for construction of infrastructure voted on by the citizens.

**GOAL** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**GRANT** A contribution of by one governmental unit to another to be used or expended for a specified purpose, activity, or facility.

**GREAT** Gang Resistance Education and Training. Training of mid-school aged children concerning gangs. A crime prevention program.

**GRT** Gross receipts tax

**HVAC** Heating, ventilation and air conditioning

**ICIP** Infrastructure Capital Improvement Plan. All capital projects that are proposed to be undertaken during the next five fiscal years including estimated costs and funding sources.

**JAG** Justice Assistance Grant

**IMPACT FEE** A fee charged on new development to finance required infrastructure such as roads, parks, bikeways/trails, police and fire stations, water and wastewater utilities, and drainage.

**INDIRECT COST** The costs assigned to funds in return for support services, such as accounting, which are necessary to support operations.

**INFRASTRUCTURE** The physical assets of a government (e.g. streets, water, sewer, public buildings and parks).

**INTERGOVERNMENTAL REVENUE** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**INTERNAL SERVICE FUND** Funds used to account for the financing of goods and services provided by one department or division to other departments or divisions of the City, on a cost-reimbursement basis.

**KSFB** Keep Santa Fe Beautiful

**LEVY** To impose taxes for the support of government activities.

**LICENSES AND PERMITS** Revenues that come from the City's efforts to provide licenses to business and inspection services to enforce compliance with minimum code requirements for building and operating safety.

**LINE ITEMS** Line items refer to the specific accounts used to budget and record expenditures.

**LONGEVITY** Employee compensation payments made in recognition of a certain number of years employed full time with the same entity.

**LONG-TERM DEBT** Debt with a maturity of more than one year after the date of issuance.

**MANDATE** Is a requirement imposed by a legal act of the federal, state, or local government.

**MATERIALS AND SERVICES** May include articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies, and repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities.

**MEASURE** Is a term referring to any one of four different types of measures: a count, a ratio, a percentage, and a dollar amount.

**MILL** The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**MISCELLANEOUS REVENUE** A revenue category that is comprised of revenue sources that do not fit the other categories of Taxes, Licenses and Permits, Intergovernmental revenue, Shared Revenue, Charges for Services, Fines and Forfeits, and Interest Income.

**MISSION STATEMENT** Is a broad statement of purpose derived from an organization's and/or community's values and goals.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING** The method of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for materials and / or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

**MOU** Memorandum of Understanding

**NMFA** New Mexico Finance Authority

**NEW REVENUE** Amounts estimated to be received from taxes and other sources during the fiscal year.

**NOMINAL DOLLARS** The presentation of dollars amounts not adjusted for inflation.

**O & M** Operating and maintenance

**OBJECT OF EXPENDITURES** An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**OBJECTIVE** Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**OBLIGATIONS** Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**OPERATING BUDGET** This sets the plan for the day-to-day operations of the City.

**OPERATING EXPENSES** The cost of personnel, materials and services required for a department to function.

**OPERATING REVENUE** Funds that the government receives as income to pay for ongoing operations.

**ORIGINAL BUDGET** The adopted budget as approved by the City Council.

**OUTPUT INDICATOR** A unit of work accomplished, without reference to the resources required to do the work (e.g. number of permit issued, or number of arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

**ORDINANCE** A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution.

**PERA** Public Employees Retirement Association

**PERFORMANCE INDICATORS** Specific quantitative measures of work performed as an objective of specific departments or programs.

**PERFORMANCE MEASURES** Data collected to determine how effective or efficient a program is in achieving its objectives.

**PERSONAL SERVICES** Salaries and salary related costs of salaried and hourly employees.

**PILOT** Payment In Lieu Of Tax, which is paid by outside agencies or City enterprise funds in lieu of franchise tax, or as payment for use of the City's right-of-ways

**PROGRAM** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**PROJECT NUMBER** Used to identify any special activity, especially where specific reporting requirements exist regarding the activity. These numbers are always used with capital project and grants.

**PURPOSE** A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

**PT** Part-time

**PURCHASE ORDER** A document issued to authorize a vendor to deliver specified merchandise or render a specific service for a stated price. Purchase orders establish encumbrances.

**RESERVE** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**RESOLUTION** A special order or temporary order of the City Council.

**RESOURCES** Total amount available for appropriation including estimated revenues, fund transfers, and beginning balances.

**REVENUE** The yield from sources of income (such as taxes, licenses, fines, etc) that the City collects and receives into the treasury for public use.

**REVENUE ESTIMATES** Revenues are projected often using trend analysis.

**REVENUE BONDS** Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund or other designed source, such as Gross Receipts Tax.

**ROW** Right of way

**SAD** Special Assessment District. A source of funding for certain capital improvement projects.

**SHARED REVENUE** Taxes collected by the state are distributed, in part, back to the cities within the state in proportion to their population.

**SPECIAL REVENUE FUND** A fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, including one-time transfers and current revenue, together with all related liabilities and residual equities or balances.

**SINKING FUND** Established to pay for general obligation bond debt.

**SCADA** System Control and Data Acquisition. A radio system for monitoring and managing the City's water and wastewater facilities.

**SPECIAL ASSESSMENT DISTRICT** These are districts that receive capital improvements. Since these improvements increase the value of the property in a specific area, the property owners benefiting from the improvements pay for the improvements, not all property owners.

**STRATEGIC PLAN** A plan that outlines the broad community and organization vision, expresses fundamental values, and identifies the most important commitments that will move the organization in the direction of the vision.

**TAX LEVY** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**TAXES** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**TRANSFER IN/OUT** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**UNENCUMBERED BALANCE** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of budget still available for future purposes.

**UNRESERVED FUND BALANCE** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**USER FEES** The payment of a fee for direct receipt of a public service by the party benefiting from the service (i.e., swimming pools)

**WW** Wastewater

**WORKLOAD INDICATOR** A unit of work to be done (e.g. number of permit applications received)

**WWTP** Wastewater Treatment Plant

**XERISCAPE** Water conservation through creative landscaping design

**ZERO-BASE BUDGETING (ZBB)** Is a method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process.

# **NOTES**





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