

**Daniel "Danny" Mayfield**  
Commissioner, District 1

**Virginia Vigil**  
Commissioner, District 2

**Robert A. Anaya**  
Commissioner, District 3



**Kathy Holian**  
Commissioner, District 4

**Liz Stefanics**  
Commissioner, District 5

**Katherine Miller**  
County Manager

## MEMORANDUM

**DATE:** *January 12, 2012*

**TO:** *Board of County Commissioners*

**FROM:** *Adam Leigland, Public Works Department Director* 

**VIA:** *Katherine Miller, County Manager*

**ITEM AND ISSUE:** *BCC Meeting January 31, 2012*

REQUEST APPROVAL TO BUDGET NEW MEXICO DEPARTMENT OF TRANSPORTATION (NMDOT) PORTION OF THE 2011/2012 COOPERATIVE PROGRAM FUNDING AGREEMENTS FOR VARIOUS COUNTY ROAD IMPROVEMENT PROJECTS (CR 52 LAS ESTRELLAS & CR 67 CAMP STONY) FUNDED THROUGH THE ROAD MAINTENANCE FUND (311) / \$255,683.00 (Public Works)

**BACKGROUND AND SUMMARY:**

Three agreements with the New Mexico Department of Transportation have been approved by the County Manager on October 31, 2011. On the agreements Santa Fe County is required to match twenty-five percent (25%) of the total amount. This portion will be funded through capital outlay gross receipts tax. The NMDOT's seventy five percent (75%) will be fronted through the Road Maintenance Fund (311) and upon completion will be reimbursed through NMDOT. The following is a list of the projects, agreements, and their corresponding funding levels:

PROJECT NAME	AGREEMENT NUMBER	STATE FUNDS	COUNTY MATCH	AGREEMENT TOTAL
CR 52 Las Estrellas Rd	CAP-5-12 (464)	\$106,160.00	\$35,387.00	\$141,547.00
CR 67 Camp Stony Rd	SP-5-12 (160)	\$60,435.00	\$20,145.00	\$80,580.00
CR 67 Camp Stony	SB-7801 (994) 12	\$89,088.00	\$29,696.00	\$118,784.00
		\$255,683.00	\$85,228.00	\$340,091.00

**ACTION REQUESTED:**

The Public Works Department requests approval to budget the NMDOT's portion of the 2011/2012 Cooperative funding agreements for CR 52 Las Estrellas Road & CR 67 Camp Stony Road Improvement Projects for Santa Fe County.

# SANTA FE COUNTY

## RESOLUTION 2012 - \_\_\_\_\_

### A RESOLUTION REQUESTING AUTHORIZATION TO MAKE THE BUDGET ADJUSTMENT DETAILED ON THIS FORM

Whereas, the Board of County Commissioners meeting in regular session on \_\_\_\_\_, did request the following budget adjustment:

Department / Division: Public Works / Transportation Solid Waste Fund Name: Road Maintenance Fund

Budget Adjustment Type: Increase Fiscal Year: 2012 (July 1, 2011 - June 30, 2012)

BUDGETED REVENUES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/OBJECT XXXX	REVENUE NAME	INCREASE AMOUNT	DECREASE AMOUNT
311	6175	371	0200	CR 52 Las Estrellas Road	\$106,160.00	
311	6176	371	0200	CR 67 Camp Stony	\$149,523.00	
<b>TOTAL (if SUBTOTAL, check here )</b>					<b>\$255,683.00</b>	

BUDGETED EXPENDITURES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/OBJECT XXXX	CATEGORY / LINE ITEM NAME	INCREASE AMOUNT	DECREASE AMOUNT
311	6175	453	8010	CR 52 Las Estrellas Road (CR52LE)	\$106,160.00	
311	6176	453	8010	CR 67 Camp Stony Road (CR67#1)	\$60,435.00	
311	6176	453	8010	CR 67 Camp Stony Road (CR67#2)	\$89,088.00	
<b>TOTAL (if SUBTOTAL, check here )</b>					<b>\$255,683.00</b>	

Requesting Department Approval: \_\_\_\_\_ Title: Public Works Department Director Date: 1/19/11

Finance Department Approval:  Date: 1/19/12 Entered by: \_\_\_\_\_ Date: \_\_\_\_\_

County Manager Approval: \_\_\_\_\_ Updated by: \_\_\_\_\_ Date: \_\_\_\_\_

# SANTA FE COUNTY

## RESOLUTION 2012 - \_\_\_\_\_

**ATTACH ADDITIONAL SHEETS IF NECESSARY.**

**DEPARTMENT CONTACT:** Name: Gabriella Trujillo Dept/Div: Public Works Phone No.: 992-3031

**DETAILED JUSTIFICATION FOR REQUESTING BUDGET ADJUSTMENT (If applicable, cite the following authority: State Statute, grant name and award date, other laws, regulations, etc.):**

- 1) Please summarize the request and its purpose. This budget adjustment resolution is fund the NMDOT portion of the CAP, SP, & SB agreement for pavement rehabilitation/improvement on CR 52 Las Estrellas and CR 67 Camp Stony. The county match will be funded through Capital Outlay Gross Receipts Tax.

b) Professional Services (50-xx) and Capital Category (80-xx) detail:

Line Item	Detail (what specific things, contracts, or services are being added or deleted)	Amount
8010	Material for pavement rehabilitation/improvements of CR 52 Las Estrellas & CR 67 Camp Stony	\$255,683.00

- 2) Is the budget action for RECURRING expense \_\_\_\_\_ or for NON-RECURRING (one-time only) expense X

# SANTA FE COUNTY

## RESOLUTION 2012 - \_\_\_\_\_

*ATTACH ADDITIONAL SHEETS IF NECESSARY.*

**DEPARTMENT CONTACT:**

Name: Gabriella Trujillo Dept/Div: Public Works Phone No.: 992-3031

**DETAILED JUSTIFICATION FOR REQUESTING BUDGET ADJUSTMENT (If applicable, cite the following authority: State Statute, grant name and award date, other laws, regulations, etc.):**

- 3) Does this request impact a revenue source? If so, please identify (i.e. General Fund, state funds, federal funds, etc.), and address the following:
  - a) If this is a state special appropriation, YES  NO   
If YES, cite statute and attach a copy.
  - b) Does this include state or federal funds? YES  NO   
If YES, please cite and attach a copy of statute, if a special appropriation, or include grant name, number, award date and amount, and attach a copy of a award letter and proposed budget.
  - c) Is this request is a result of Commission action? YES  NO   
If YES, please cite and attach a copy of supporting documentation (i.e. Minutes, Resolution, Ordinance, etc.).
  - d) Please identify other funding sources used to match this request. Capital Outlay GRT

**SANTA FE COUNTY**

**RESOLUTION 2012 - \_\_\_\_\_**

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Santa Fe County that the Local Government Division of the Department of Finance and Administration is hereby requested to grant authority to adjust budgets as detailed above.

**Approved, Adopted, and Passed This \_\_\_\_\_ Day of \_\_\_\_\_, 2012.**

**Santa Fe Board of County Commissioners**

\_\_\_\_\_  
Liz Stefanics, Chairperson

**ATTEST:**

\_\_\_\_\_  
Valerie Espinoza, County Clerk



## Memorandum

**To:** Santa Fe Board of County Commissioners

**From:** Donna Morris, Fire Department

**Thru:** David Sperling, Fire Chief  
Pablo Sedillo, Public Safety Director *gm*  
Katherine Miller, County Manager

**Date:** January 31<sup>st</sup>, 2012

**Re:** *Requesting BCC Approval to Budget New Mexico Fire Protection Grants for Various Fire Districts.*

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### **CAPTION:**

The Santa Fe County Fire Department is requesting BCC approval to budget NM Fire Protection Grants awarded to various fire districts to replace outdated SCBA equipment for a total amount of \$347,200. (CSD/Fire)

### **BACKGROUND:**

The Santa Fe County Fire Department was awarded NM Fire Protection grants to replace outdated SCBA equipment that will meet the requirements of the latest Edition of NFPA 1981. The following fire districts were awarded grant funds: Eldorado, Edgewood, Hondo, La Puebla, Pojoaque, Turquoise Trail, Madrid, and Glorieta Pass for a combined total of \$347,200. These grant awards require a 20% match which will be met with each individual fire districts' annual fire fund allotment. The deadline to encumber the grant funds with the vendor is May 1, 2012.

### **SUMMARY:**

Please approve the request to budget the NM Fire Protections Grants awarded to various fire districts in the amount of \$347,200 to be expended in FY 2012.

**SANTA FE COUNTY  
RESOLUTION 2012 - \_\_\_\_\_**

**A RESOLUTION REQUESTING AUTHORIZATION TO MAKE THE BUDGET ADJUSTMENT DETAILED ON THIS FORM**

Whereas, the Board of County Commissioners meeting in regular session on January 31, 2012, did request the following budget adjustment:

Department / Division: Fire Department/Various Fire Districts Fund Name: Fire District Revenue Fund (244)

Budget Adjustment Type: Budget Increase Fiscal Year: 2012 (July 1, 2010 - June 30, 2012)

BUDGETED REVENUES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/OBJECT XXXX	REVENUE NAME	INCREASE AMOUNT	DECREASE AMOUNT
244	0832	371	05-00	State/FP Grant	40,000	
244	0833	371	05-00	State/FP Grant	80,000	
244	0834	371	05-00	State/FP Grant	6,400	
244	0835	371	05-00	State/FP Grant	32,000	
<b>TOTAL (if SUBTOTAL, check here X )</b>					<b>158,400</b>	

BUDGETED EXPENDITURES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/OBJECT XXXX	CATEGORY / LINE ITEM NAME	INCREASE AMOUNT	DECREASE AMOUNT
244	0832	422	40-06	Maintenance/Equipment	40,000	
244	0833	422	40-06	Maintenance/Equipment	80,000	
244	0834	422	40-06	Maintenance/Equipment	6,400	
244	0835	422	40-06	Maintenance/Equipment	32,000	
<b>TOTAL (if SUBTOTAL, check here X )</b>					<b>158,400</b>	

Requesting Department Approval: [Signature] Title: Interim Chief Date: 12-28-11

Finance Department Approval: [Signature] Date: 1/18/12 Entered by: \_\_\_\_\_ Date: \_\_\_\_\_

County Manager Approval: \_\_\_\_\_ Date: \_\_\_\_\_ Updated by: \_\_\_\_\_ Date: \_\_\_\_\_



**SANTA FE COUNTY**  
**RESOLUTION 2012 - \_\_\_\_\_**

**BUDGET ADJUSTMENT CONTINUATION SHEET**

BUDGETED REVENUES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/OBJECT XXXX	REVENUE NAME	INCREASE AMOUNT	DECREASE AMOUNT
244	0836	371	05-00	State/FP Grant	76,800	
244	0839	371	05-00	State/FP Grant	48,000	
244	0841	371	05-00	State/FP Grant	24,000	
244	0842	371	05-00	State/FP Grant	40,000	
<b>TOTAL (if SUBTOTAL, check here)</b>					<b>347,200</b>	

BUDGETED EXPENDITURES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/OBJECT XXXX	CATEGORY / LINE ITEM NAME	INCREASE AMOUNT	DECREASE AMOUNT
244	0836	422	40-06	Maintenance/Equipment	76,800	
244	0839	422	40-06	Maintenance/Equipment	48,000	
244	0841	422	40-06	Maintenance/Equipment	24,000	
244	0842	422	40-06	Maintenance/Equipment	40,000	
<b>TOTAL (if SUBTOTAL, check here)</b>					<b>347,200</b>	

# SANTA FE COUNTY

## RESOLUTION 2012 - \_\_\_\_\_

**ATTACH ADDITIONAL SHEETS IF NECESSARY.**

**DEPARTMENT CONTACT:** Name: Donna Morris Dept/Div: Fire Department/Administration Phone No.: 992-3082

**DETAILED JUSTIFICATION FOR REQUESTING BUDGET ADJUSTMENT (If applicable, cite the following authority: State Statute, grant name and award date, other laws, regulations, etc.):**

- 1) Please summarize the request and its purpose.

This request is to budget FY-2012 State Fire Protection Grants awarded to various fire districts for the replacement of SCBA's to meet the requirements of the latest Edition of NFPA 1981.. There is a 20% grant match for each awarded fire district that will be met with the fire districts (209) fire fund allotment.

**a) Employee Actions**

Line Item	Action (Add/Delete Position, Reclass, Overtime)	Position Type (permanent, term)	Position Title

**b) Professional Services (50-xx) and Capital Category (80-xx) detail:**

Line Item	Detail (what specific things, contracts, or services are being added or deleted)	Amount

- 2) Is the budget action for RECURRING expense \_\_\_\_\_ or for NON-RECURRING (one-time only) expense X \_\_\_\_\_

SANTA FE COUNTY

RESOLUTION 2012 - \_\_\_\_\_

ATTACH ADDITIONAL SHEETS IF NECESSARY.

DEPARTMENT CONTACT:

Name: Donna Morris Dept/Div: Fire Department Administration Phone No.: 992-3082

DETAILED JUSTIFICATION FOR REQUESTING BUDGET ADJUSTMENT (If applicable, cite the following authority: State Statute, grant name and award date, other laws, regulations, etc.):

- 3) Does this request impact a revenue source? If so, please identify (i.e. General Fund, state funds, federal funds, etc.), and address the following:
  - a) If this is a state special appropriation, YES \_\_\_\_\_ NO X  
If YES, cite statute and attach a copy.
  - b) Does this include state or federal funds? YES X NO \_\_\_\_\_  
If YES, please cite and attach a copy of statute, if a special appropriation, or include grant name, number, award date and amount, and attach a copy of a award letter and proposed budget.

State of NM Fire Protection Fund

- c) Is this request a result of Commission action? YES \_\_\_\_\_ NO X  
If YES, please cite and attach a copy of supporting documentation (i.e. Minutes, Resolution, Ordinance, etc.).
- d) Please identify other funding sources used to match this request.

The awarded fire districts will use their annual (209) State Fire Fund disbursement to meet their 20% grant match requirement.

**SANTA FE COUNTY  
RESOLUTION 2012 - \_\_\_\_\_**

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Santa Fe County that the Local Government Division of the Department of Finance and Administration is hereby requested to grant authority to adjust budgets as detailed above.

**Approved, Adopted, and Passed This 31st Day of January, 2012.**

**Santa Fe Board of County Commissioners**

\_\_\_\_\_  
Liz Stefanics, Madam Chair

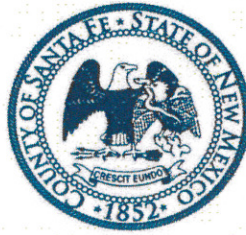
**ATTEST:**

\_\_\_\_\_  
Valerie Espinoza, County Clerk

Daniel "Danny" Mayfield  
*Commissioner, District 1*

Virginia Vigil  
*Commissioner, District 2*

Robert A. Anaya  
*Commissioner, District 3*



Kathy Holian  
*Commissioner, District 4*

Liz Stefanics  
*Commissioner, District 5*

Katherine Miller  
*County Manager*

## **MEMORANDUM**

**To:** Board of County Commissioners

**From:** Teresa Martinez, Finance Director

**Through:** Katherine Miller, County Manager

**Date:** January 31, 2012

**RE:** **Discussion of Possible Support Resulting In An Increase To The General Fund (101) To Establish a Budget For The County's Contribution To The Regional Coalition of Los Alamos National Laboratories (LANL) For Fiscal Year 2012**

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### **ISSUE**

Staff of the Finance Division, on behalf of Commissioner Mayfield, is seeking possible approval of a budget increase to the General Fund to support the efforts/initiatives of the Regional Coalition of LANL Communities not to exceed \$10,000.

### **BACKGROUND**

The Incorporated County of Los Alamos, the City of Santa Fe, Santa Fe County, the City of Espanola, Rio Arriba County, the Town of Taos, and Taos County (each a "Party" and together, the "Parties" or "Coalition Members") share a common interest in assuring that LANL missions remain sustainable and diversified, while assuring protection of the environment. And, the Parties share the goals of engaging LANL, the U.S. Department of Energy, the State of New Mexico and other government agencies with respect to local concerns about LANL activities, and of increasing the Parties' ability to participate in and influence federal and state government decision-making affecting LANL.

The purpose of the Regional Coalition is to engage in the activities noted below:

- Promotion of economic development.
- Promotion and coordination of environmental protection and stewardship.
- Evaluation of policy initiatives and legislation for impact on the Regional Coalition.

### **RECOMMENDATION**

The Finance Division and Commissioner Mayfield seek board input and approval for the recommended use of the General Fund (101) to support the initiatives of the Regional Coalition of LANL. The support by Santa Fe County should not exceed \$10,000 and should be prorated to coincide with the time remaining in this fiscal year. The next Regional Coalition meeting is scheduled for February 10<sup>th</sup> where a firm amount can be attained. The Board of County Commissioners (BCC) could then act upon a budget resolution to support the specified amount at the February 14<sup>th</sup> BCC meeting.

# Memorandum

**To:** Santa Fe Board of County Commissioners

**From:** Teresa C. Martinez, Finance Director

**Via:** Katherine Miller, County Manager

**Date:** January 31, 2012

**Re:** *Financial report for the quarter ending 12/31/2011*

**ISSUE:**

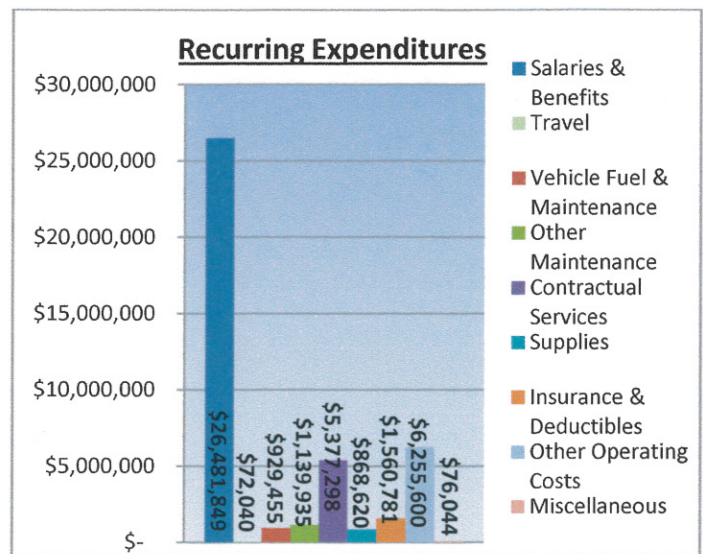
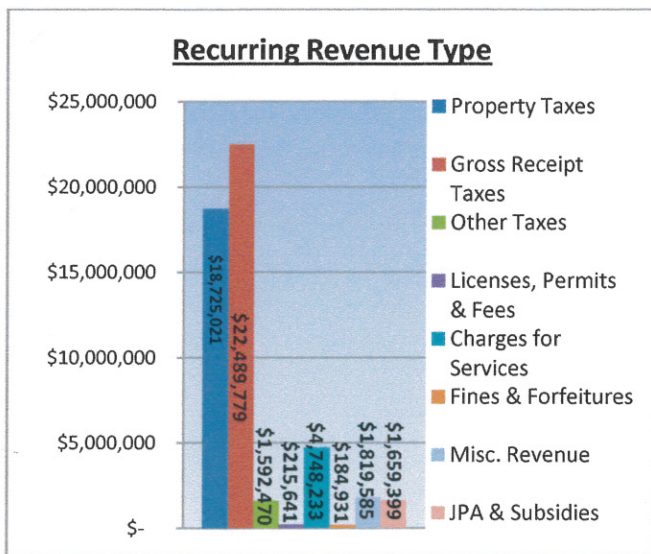
Enclosed is a report summarizing the financial activities of the County through the quarter ending December 31, 2011.

**BACKGROUND:**

The following report will summarize total revenues and expenditures county-wide and by major fund. Additionally, the major revenues will contain a comparison of collections for the past five years. This will assist in viewing the changes in GRT specifically over the past several years and will also help to reflect the economic outlook as it impacts Santa Fe County directly.

**ALL FUNDS:**

For the second quarter ending December 31, 2011, the county collected a total of \$58.7 million from all revenue sources. The largest share of revenue sources were generated by taxes; property taxes of \$18.7 million and GRTs of \$22.5 million. On December 31<sup>st</sup>, expenditures across all funds totaled \$81.3 million. When comparing actual revenue collections to actual incurred expenditures, the County relied on the use of cash totaling \$22.6 million to balance operations. Capital expenditures totaled \$27.1 million, debt service payments totaled \$11.4 million and operational expenditures totaled \$42.8 million. The capital expenditures were mainly for the Judicial Complex \$9.4 million, fire projects \$2.0 million, and economic development projects and other projects funded by the capital outlay GRT.

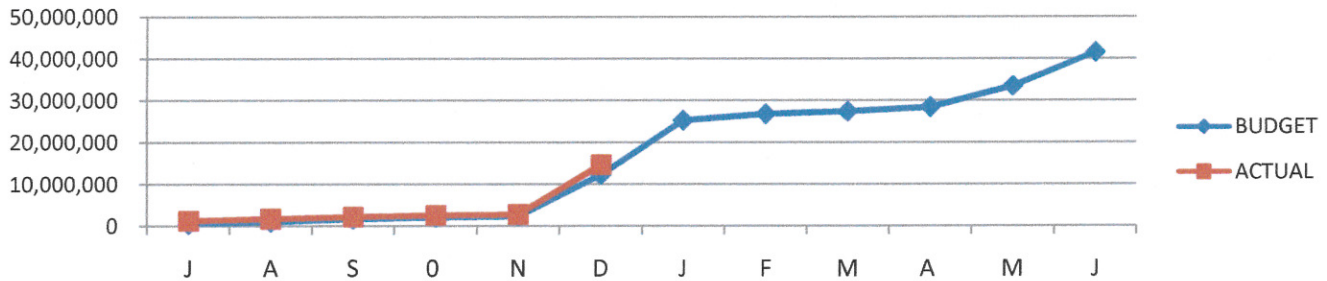


## Recurring Revenues versus Recurring Expenditures



The following charts reflect how the two largest revenue sources fared when compared to the budgeted amounts. Actual property tax collections of \$14.6 million through the end of December exceed the projected budget of \$12.2 million by \$2.4 million and exceed the previous year's collections of \$13.8 million by \$812,940. This equates to a 5.8% higher rate of collections through the second quarter over the prior year. The property tax collections for the months of August through November fell under the budgeted amount by \$371K. However, the surplus collections in July and December of \$2.5 million are carrying the shortfalls.

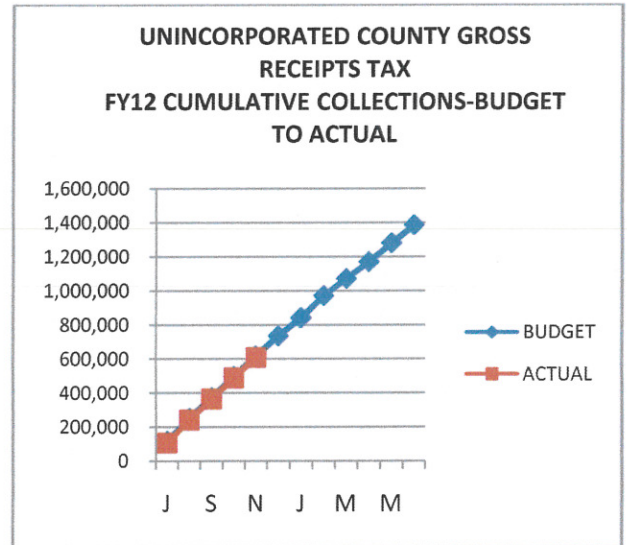
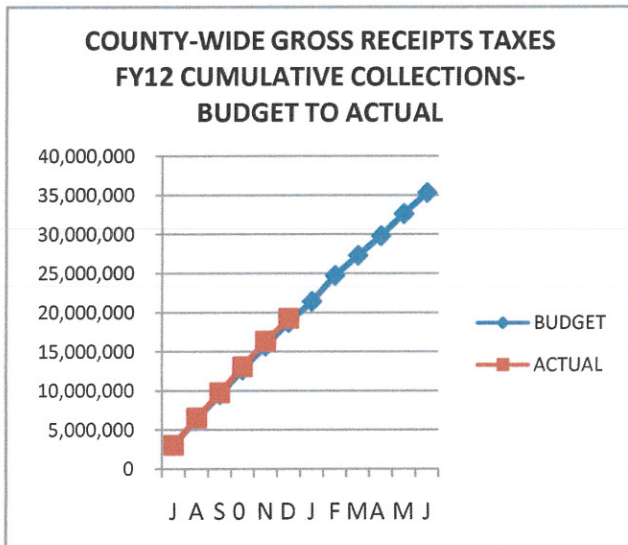
## General Fund Property Tax FY12 Cumulative Collections-Budget to Actual



The gross receipts taxes are estimated from trend data and from economic analysis of the business activities in the areas of construction, wholesale, retail and service sectors. The county-wide gross receipt taxes collected have exceeded budget each month by a 1 – 3% margin. The unincorporated gross receipt taxes collected have consistently fallen under budget each month by a 3 – 11% margin. The cumulative GRT collections of \$19.9 million are \$470K greater than the cumulative budgeted amount of \$19.5 million.

Lastly in FY 2012, the unincorporated GRTs were forecasted with a 13% downturn and will more than likely require an additional 5% reduction in the revenue planning for the next fiscal year. There are still small amounts of Fire Excise taxes, mainly penalty and interest, relative to delinquent collections for the sunsetted tax totaling \$23,373.

Based on the 2<sup>nd</sup> quarter collections, the GRTs are 2% better than the budgeted amount and also 2% better than the prior year's collections for the same time period. The county-wide GRTs are greater than the prior year's collections for the same time period by a total of \$474,437 or 2.5%. The unincorporated GRTs are down a total of \$39,054 or 5% from the previous year's collections.

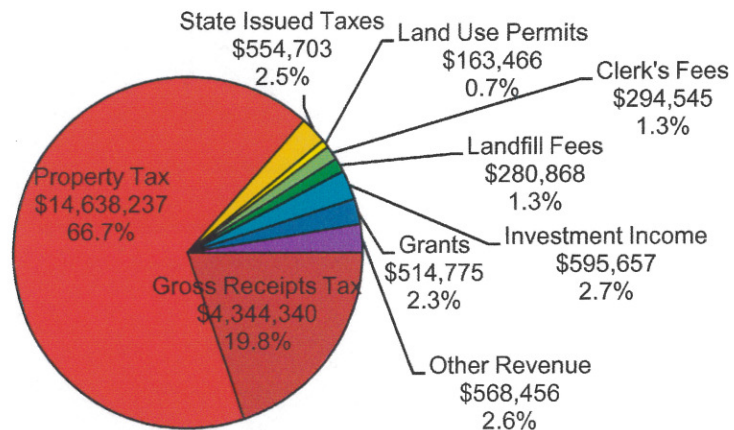


**GENERAL FUND**

The chart below summarizes all revenue for the general fund; all revenue sources total \$21.955 million. Recurring revenue totaled \$21.559 million; recurring revenue includes property taxes, gross receipt taxes, state issued taxes, construction permits, clerk’s fees, landfill fees and other revenue. In recent years, with the recessed economy, investment income has been calculated in the total revenue picture and has supported recurring expenditures. Investment income for the quarter ending 12/31/2011 totaled \$595,657. This amount is down \$201,789 or 2.5% from the previous fiscal year.

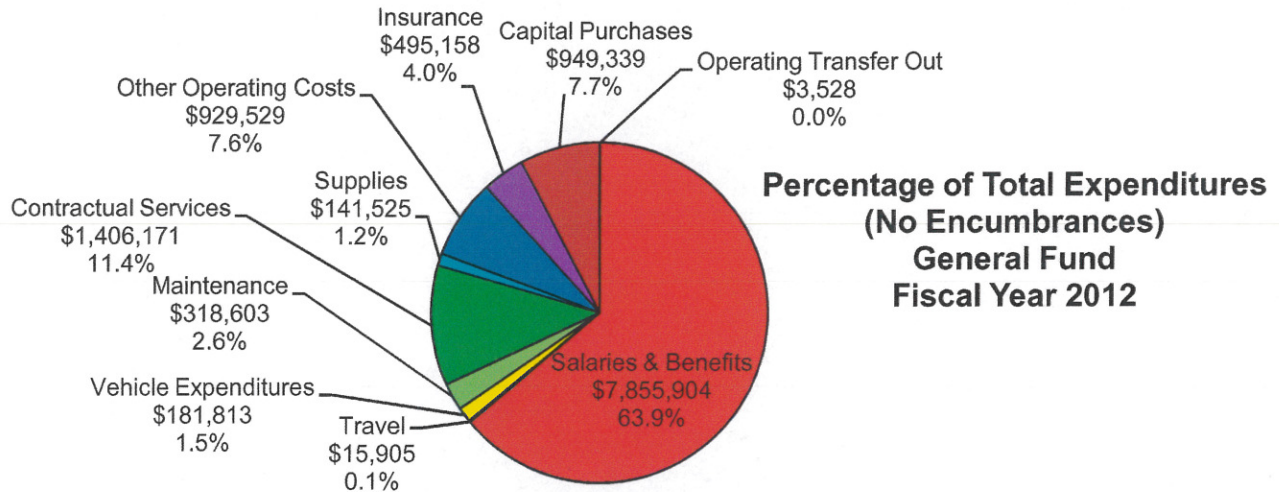
Overall, total revenues in FY 2012 are greater than the previous fiscal year by \$1.25 million or 6%. The increases were noted mainly in the collection of property taxes \$847K, GRTs \$306K, shared taxes \$101K, Clerk’s fees \$49K and senior meals of \$13K. The refunds are the result of clean energy efforts totaling \$71K and other miscellaneous refunds.

**Percentage of Total Revenue  
General Fund  
Fiscal Year 2012**



General fund expenditures totaled \$12.3 million. Recurring expenditures totaled \$11.3 million. Strictly based on actual expenditures incurred through December 31<sup>st</sup>, the general fund collected sufficient revenue to support operational expenditures. On December 31<sup>st</sup>, the fund still had outstanding encumbrances just over \$6.0 million of which \$2.5 million is related to capital items.

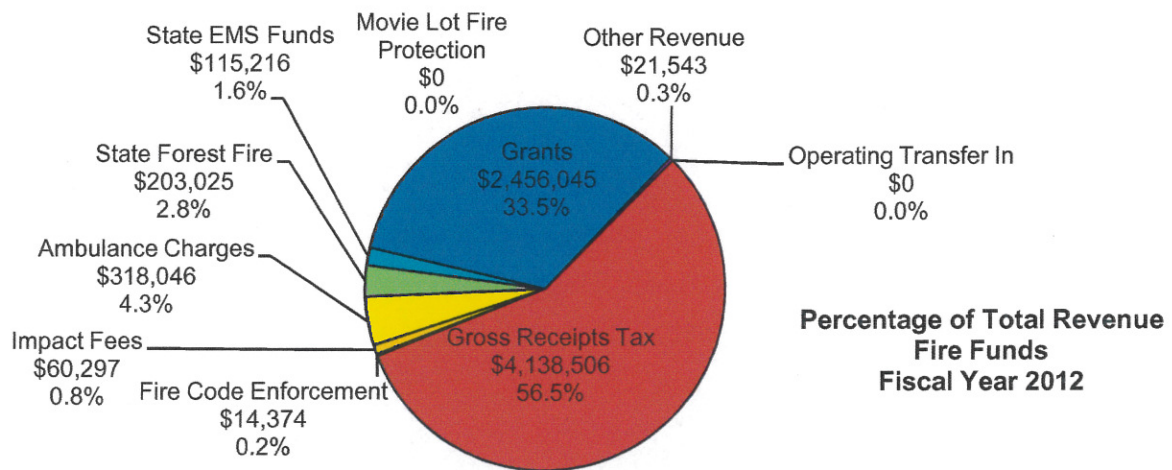




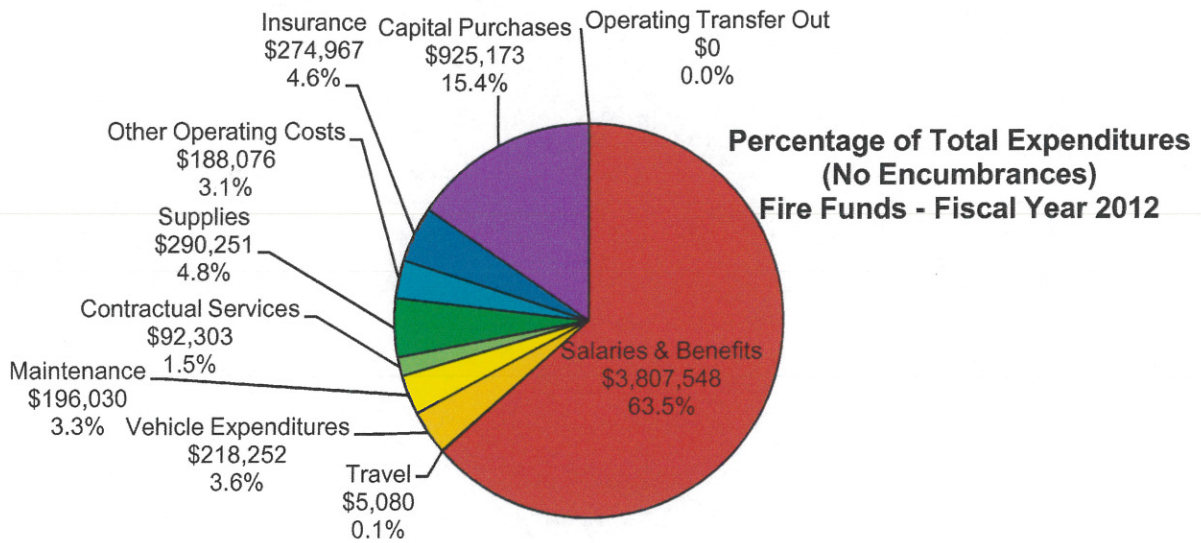
Total general fund expenditures were \$244K or 2% less than the expenditures incurred in the prior fiscal year for the same time period. The decrease is related to salaries and benefits totaling \$634K and the difference is spread among small increases and decreases to the remaining budget categories. The capital expenditures were greater in FY12 by a total of \$426,500.

**FIRE FUNDS:**

The chart below identifies the major revenue sources for all Fire Funds totaling \$7.3M. Total recurring revenues of \$6.9 million were collected and consist of gross receipts taxes of \$4.1 million, ambulance charges of \$318K and grants of \$1.9 million. The remaining revenue sources for the fire operations are considered non-recurring and are highly impacted by the economic activity.

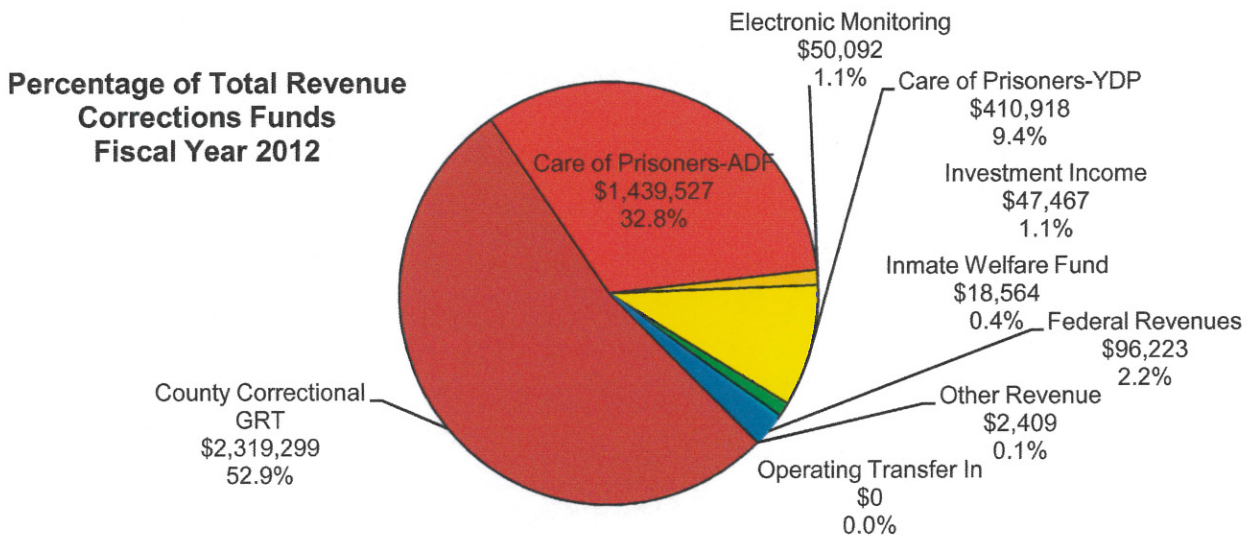


Total expenditures for fire operations totaled \$6.0 million and included operational expenditures of \$5.1 million. The FY 2012 total expenditures are \$539,071 or 9% greater than the previous fiscal year.



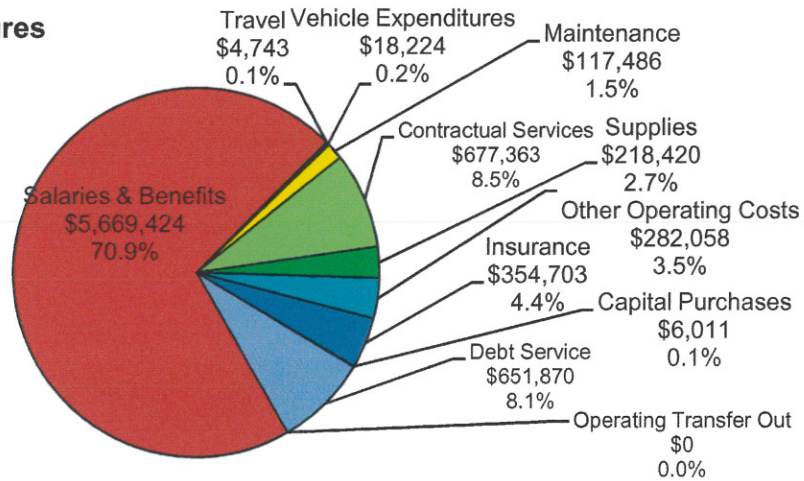
**CORRECTIONS FUNDS:**

The charts below identify the major revenue sources for the Corrections Funds totaling \$4.4 million. Recurring revenue for care of prisoner totaled \$1.4 million and total Correctional GRTs of \$2.3 million. The second quarter revenues in FY 2012 are \$361,580 or 8.9% greater than the previous year's collections. The increase is due to a slight increase to the Correctional GRT \$58K and the majority of the increase is related to the Adult care of prisoner (COP) revenue collections reflecting an increase of \$451K. Additionally, both the Electronic Monitoring and YDP revenue collections witnessed an increase of \$18K and \$28K, respectively. The increase in the ADF revenue is due to the addition of the U.S. Marshal's inmates at the facility. The U.S. Marshal's began transitioning inmates to the County facility in November 2010. The inmate numbers have been as high as 83 and reflect a total current count of 51 inmates in December.



Total expenditures for the Corrections fund are \$8.0 million and were mainly operational expenditures with the exception of \$6K spent in the capital expenditure category.

**Percentage of Total Expenditures  
(No Encumbrances)  
Corrections Funds  
Fiscal Year 2012**



**UPDATE OF BUDGET CUTS:**

The budget cuts enacted in the prior fiscal year have continued through the current fiscal year. Such cuts included the hard freeze of positions, the reduction to travel, reductions to take-home vehicles and cell phones, and the restructuring of satellite offices.

The FY 2012 budget contemplated a fairly flat revenue forecast (versus the reduced revenue in each of the past two years) and thus far the revenue collections have met budget estimates. At the end of the second quarter, there are no significant issues relative to budget, from both the revenue and expenditure perspectives. The revenue forecast will remain flat for the most part, with the exception of a proposed 5% decrease for unincorporated GRT revenues.

**CLOSING:**

The numbers reflected within this report reflect activity as of close of business on December 31<sup>st</sup>. Capital expenditures, one-time expenditures and debt service payments are not considered recurring expenditures. In general, revenue collections are at budget or better. The expenditures to date are in line with the forecasted monthly budgets.

Finance will continue to monitor the revenue and expenditures on a monthly basis to ensure that no areas of concern arise. Additionally, the mid-year reviews are scheduled for the week of January 23<sup>rd</sup>.

Finance has also begun to set the calendar for the preparation of the FY 2013 budget kick-off. Plans include additional training this year to cover the Performance Based budgeting implementation over the next two fiscal years. For the FY 2013 budget cycle, department staff have prepared historical benchmarks and also discovered additional benchmarks that may not have been tracked but are necessary. Moving forward to FY 2014 budget planning, staff will begin establishing the benchmarks with a performance management frame of mind. The training and direction to staff for future budget planning will be based on the following:

- Results accountability concept introduced by Mark Friedman, author of the book *Trying Hard is Not Good Enough* in order to establish priorities and,
- The Government Finance Officers Association (GFOA) Performance Budgeting Framework to establish a means of integrating the priorities into the budget.

Enclosed are additional summaries of revenue collections for the last several years for comparison and informational purposes. These summaries were taken directly from the FY2012 budget book and future reports shall include pie charts and additional information.

**PROPERTY TAX:**

<b>PROPERTY TAX COLLECTION – GENERAL FUND 101</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Current Year Budget	27,446,927	30,261,314	33,700,151	35,880,000	38,015,192	39,000,000
Prior Year Budget	1,750,000	1,770,000	2,250,000	1,900,000	1,900,000	2,516,000
Current Year Actual	30,349,010	32,847,799	36,331,155	39,771,255	41,544,925	-
Prior Year Actual	1,987,189	2,236,141	1,903,599	2,545,380	3,175,503	-
Current Year Variance	2,803,694	2,586,485	2,631,004	3,891,255	3,529,733	-
Prior Year Variance	(237,189)	466,141	(347,401)	645,380	1,275,503	-
% Increase – CY	12.3%	8.2%	10.6%	9.5%	4.5%	2.6% bud
% of Billed Tax Year Tax Collected by Fiscal Year End (6/30)	94.15%	93.35%	93.15%	92.95%	94.46%	-

**GROSS RECEIPT TAXES:**

## County Wide

<b>GROSS RECEIPTS TAX – GENERAL FUND - GENERAL 1/8 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	4,500,000	4,800,000	5,000,000	4,500,000	4,275,000	4,275,000
Actual	4,820,373	5,250,840	4,884,469	4,512,497	4,383,915	-
Variance	320,373	450,840	(115,531)	12,497	108,915	-
% Inc from prior yr	2.2%	8.9%	(7.0%)	(7.6%)	2.4%	0% bud
<b>GROSS RECEIPTS TAX – GENERAL FUND – 1/16 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	2,250,000	2,400,000	2,500,000	2,250,000	2,137,500	2,137,500
Actual	2,410,186	2,625,420	2,442,209	2,256,248	2,191,958	-
Variance	160,186	225,420	(57,791)	56,248	54,458	--
% Inc from prior yr		9.7%	(7.0%)	(7.6%)	2.4%	0% bud
<b>GROSS RECEIPTS TAX – EMS HEALTH CARE FUND (234) 1/8 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	4,500,000	4,800,000	5,000,000	4,500,000	4,275,000	4,275,000
Actual	4,820,373	5,250,942	4,884,469	4,512,497	4,383,915	-
Variance	320,373	450,942	(115,531)	12,497	108,915	-
% Inc from prior yr	2.2%	8.9%	(7.0%)	(7.6%)	2.4%	0% bud
<b>GROSS RECEIPTS TAX – INDIGENT FUND (220) 1/8 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	4,500,000	4,800,000	5,000,000	4,500,000	4,275,000	4,275,000
Actual	4,820,373	5,250,942	4,884,469	4,512,497	4,383,915	-
Variance	320,373	450,942	(115,531)	12,497	108,915	-
% Inc from prior yr	2.2%	8.9%	(7.0%)	(7.6%)	2.4%	0% bud
<b>GROSS RECEIPTS TAX – CORRECTIONS GRT FUND (219) - 1/8 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	4,500,000	4,800,000	5,000,000	4,500,000	4,275,000	4,275,000
Actual	4,731,246	5,227,015	4,863,966	4,500,958	4,372,212	-
Variance	231,246	427,015	(136,034)	958	97,212	-
% Inc from prior yr	4.7%	10.4%	(12.2%)	(7.5%)	2.2%	0% bud

**GROSS RECEIPT TAXES:**

County Wide Cont'd

<b>GROSS RECEIPTS TAX – FIRE OPERATIONS FUND (244) - 1/4 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget		7,000,000	10,000,000	8,100,000	7,695,000	7,541,100
Actual		7,514,986	8,682,476	7,938,027	7,722,808	-
Variance		514,986	(1,317,524)	(161,973)	27,808	-
% Inc from prior yr			(15.5%)	(8.6%)	0.4%	bud

<b>CAPITAL OUTLAY GRT RECEIPTS DISTRIBUTION SINCE ENACTMENT – FUND 213</b>							
Fiscal Year		FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
WATER	County	3,600,757	3,929,983	3,656,841	3,380,802	3,285,551	
	Regional	3,600,757	3,929,983	3,656,841	3,380,802	3,285,551	
OPEN SPACE	County	720,152	785,997	731,330	676,160	657,110	
	Regional	720,152	785,997	731,330	676,160	657,110	641,250
ROADS	County	240,050	261,999	243,745	225,387	219,037	
	Regional	240,050	261,999	243,745	225,387	219,037	
OTHER	County	240,050	261,999	243,745	225,387	219,037	7,908,750
	Regional	240,050	261,999	243,745	225,387	219,037	

Unincorporated GRT's

<b>INFRASTRUCTURE GROSS RECEIPTS TAX ( Unincorporated County) – FUND 101</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	800,000	840,000	920,000	828,000	786,600	692,200
Actual	875,565	976,949	914,738	822,185	677,567	-
Variance	75,565	136,949	(5,262)	(5,815)	(109,033)	-
% Increase	7.2%	11.5%	(6.4%)	(10.1%)	(17.6%)	(12%) bud


<b>ENVIRONMENTAL GROSS RECEIPTS TAX ( Unincorporated County) – FUND 212</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	800,000	840,000	920,000	828,000	786,600	692,200
Actual	879,006	977,465	915,639	822,479	677,748	-
Variance	79,006	137,465	(4,361)	(5,521)	(108,852)	-
% Increase	7.4%	11.2%	(6.3%)	(10.2%)	(17.6%)	(12%) bud

<b>FIRE EXCISE TAX (Unincorporated County) – FIRE TAX FUND 222</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	1,600,000	1,680,000	1,250,000	-	-	-
Actual	1,758,013	1,954,930	1,347,288	63,354	52,738	-
Variance	158,013	274,930	97,288	63,354	52,738	-
% Increase	7.5%	11.2%	(31.1%)	(95.3%)	(16.8%)	0%



## MEMORANDUM

To: Board of County Commissioners

From: Bernadette Salazar, Human Resources Director 

Date: January 19, 2012

RE: Request Approval of a \$300.00 Temporary Salary Adjustment as a Retention Incentive for Non-Union Employees

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### BACKGROUND AND SUMMARY:

Santa Fe County non-union employees have historically received cost of living adjustments (COLA) annually and have had the possibility of receiving merit increases based on excellent performance. Due to the economic downfall, non-union employees have not received a COLA or the possibility of merit increases since January 2009.

Santa Fe County management values the work and dedication of County employees and realizes the importance of providing a well-rounded compensation package that is competitive and understands the significant budget impact when qualified, experienced employees leave the County. Although the budget has not allowed for across the board salary adjustments or merit increases for some time, Santa Fe County Management is committed to evaluating options within our budgetary means to retain qualified and experienced employees.

### ACTION REQUESTED:

Request approval of a \$300.00 temporary salary adjustment as a retention incentive. The temporary pay increase shall be paid over two (2) pay periods and shall be paid March 2, 2012 and March 16, 2012. Non-union employees shall also receive one additional (1) personal holiday to be used February 25, 2012-December 14, 2012.

The temporary salary adjustment includes all non-union employees with the exception of temporary or casual/PRN employees and probationary employees. This will affect approximately 245 employees and the one-time budget impact will be approximately \$96,700 to include benefits. Your consideration is greatly appreciated.