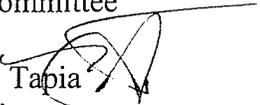


City of Santa Fe, New Mexico

memo

DATE: May 12, 2014

TO: Finance Committee

VIA: Marcos A. Tapia 
Finance Director

FROM: Cal Probasco 
Budget Officer

ITEM AND ISSUE:

Request for Approval of Budget Adjustment Resolution for Quarter Ending March 31, 2014
(Third Quarter)

BACKGROUND AND SUMMARY:

Attached is a resolution listing increases/decreases to the FY 2013/14 operating budget. These adjustments have been previously approved by the Governing Body or were approved by the City Manager if under \$50,000.

Budget adjustments to the operating budget that are over \$50,000 require Finance Committee recommendation and Governing Body approval. The Budget Office submits such budget adjustments on a quarterly basis for Finance Committee consideration. These adjustments move approved budget amounts from one line item to another within the same fund.

ACTION RECOMMENDED:

Recommend these adjustments to the Governing Body for approval. After approval, the resolution will be forwarded to the Department of Finance and Administration for their approval.

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CITY OF SANTA FE

RESOLUTION NO. 2014 - _____

INTRODUCED BY:

Finance Committee

A RESOLUTION

*RELATING TO A REQUEST FOR APPROVAL OF THIRD QUARTER BUDGET
ADJUSTMENTS FOR FISCAL YEAR 2013/2014*

*WHEREAS, the Governing Body of the City of Santa Fe, meeting in regular session on
June 11, 2014, did propose to ask for budget adjustments; and:*

*WHEREAS, a Third Quarter Review of the Fiscal Year 2013/2014 Budget by the
Governing Body of the City of Santa Fe has shown a need to address significant priorities.*

*NOW, THEREFORE, the Governing Body of the city of Santa Fe does request
authorization for budget adjustments as detailed on the attached Resolution Detail by Fund (see
Attachment), hereby incorporated as part of this resolution.*

*NOW, THEREFORE, it is respectfully requested that authorization to implement the
Third Quarter Budget Adjustments be granted by the Local Government Division of the New
Mexico Department of Finance and Administration.*

PASSED, APPROVED and ADOPTED the 11th day of June, 2014.

MAYOR JAVIER M. GONZALES

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ATTEST:

YOLANDA Y. VIGIL, CITY CLERK

APPROVED AS TO FORM:

Kelley A. Brennan

KELLEY A. BRENNAN, INTERIM CITY ATTORNEY

*LOCAL GOVERNMENT DIVISION
N.M. DEPARTMENT OF FINANCE
AND ADMINISTRATION*

CITY OF SANTA FE
THIRD QUARTER FY 2013/2014 - RESOLUTION DETAIL BY CATEGORY & FUND

<i>Fund</i>	<i>Fund Title</i>	<i>Adjustment Description</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
Adjustments Not Previously Approved by City Council:					
1001	General Fund	NM DOT grant to support Operation DWI Program overtime	\$ 18,300	\$ 18,300	\$ -
1001	General Fund	Appropriation for facilities fire alarm communication line replcmts.	13,300	-	(13,300)
		Removal of rental charges for Arts Division Market Station office space - Divison housed in Civic Convention Center instead	(31,277)	-	31,277
2112	1% Lodgers Tax Advertising	Appropriation for annual Lodgers' Tax audit services	29,850	-	(29,850)
2120	Municipal GRT - Railyard/General	Adjustments to Railyard GRT distribution based on revised budget	241,469	-	(241,469)
2210	Municipal GRT - Police	Appropriation for Police HQ briefing room furniture/equipment	8,200	-	(8,200)
2211	Law Enforcement Protection	Appropriation for bike helmets/gloves/stop sticks/officer down kits	11,550	-	(11,550)
2211	Law Enforcement Protection	Appropriation for vehicle window tint enforcement equipment	2,500	-	(2,500)
2213	Edward Byrne Justice Asst. Grant	Correction to fund - Edward Byrne Justice Assistance Grant	42,273	42,273	-
2224	Public Safety Special Revenue	Appropriation for Records supplies/equipment/computer rplcmts.	40,100	-	(40,100)
2227	DWI Forfeiture Program	Appropriation for DWI Forfeiture Program vehicle towing services	50,000	-	(50,000)
2227	DWI Forfeiture Program	Appropriation for radar/lidar units - Traffic Enforcement	7,200	-	(7,200)
2227	DWI Forfeiture Program	Adjustments for DWI Forfeiture lot fencing/security wiring	2,950	-	(2,950)
2229	Police Grants	Correction to fund - Edward Byrne Justice Assistance Grant	(42,273)	(42,273)	-
2233	Fire - Wildland Urban Interface	Youth Conservation Corps/NM EMNRD Fire Hazard Grant	200,000	200,000	-
2324	Section 112 Grant Fund	Adjustment to NMHTD grant budget based on final award	2,999	2,999	-
2519	Senior Companion Program	Adjust grant budget to final award from NM Agency on Aging	7,966	-	(7,966)
2520	Senior Center Programs	Appropriation from Senior Assisted Transportation for uniforms	2,300	2,300	-
		Allocation of additional Area Agency on Aging grant funding awarded for exceeding units of service	6,995	-	(6,995)
2530	Senior Caregiver Program				
2539	NM State Agency CIP Grant	NM Agency on Aging grant for Seniors kitchen equipment	23,890	23,890	-
2700	Library Grants	Correction to fund - New Mexico State Library Grant	-	(13,706)	(13,706)
2703	State Library Grants	Correction to fund - New Mexico State Library Grant	-	13,706	13,706
3102	½% GRT Income Fund	Adjustments to cover LOCALS construction crew funding	87,597	87,597	-
3103	CIP Reallocation Fund	Close-out NMFA Parking Loan/balance transfer to CIP Reallocatn	-	527	527
3214	Airport Improvement Grant CIP	Local match - NM Aviation Dept. grant for pavement markings	16,667	-	(16,667)
3600	Energy Savings Revolving Fund	Appropriation of McCune Foundation grant for solar energy proj.	1,500	1,500	-
		Allocation of energy sales revenue from the SF Civic Convention Center garage electric vehicle charging station	36	36	-
3600	Energy Savings Revolving Fund				
3702	SF Rail/River Trail CIP	Appropriation for design services - Nopal Arroyo improvements	5,633	-	(5,633)
3708	Art for CIP Projects	Princeton Internships in Civic Service Internships award - Arts	1,350	1,350	-
3739	Salvador Perez Pool CIP	Adjustment to cover LOCALS construction crew funding	48,183	-	(48,183)
3769	Galisteo Drainage CIP	Adjustment to cover LOCALS construction crew funding	39,414	-	(39,414)
3803	Trails Projects	Reimbursement for overpayment of ROW acquisition legal svcs.	1,028	1,028	-
4114	2004 GRT Bond Issue	Close-out of 2004 GRT/balance transfer to 2008 GRT CIP Bond	30	-	(30)
		Close-out of 2004B GRT Refunding RY/balance transfer to 2008B GRT Refunding Bond	1	-	(1)
4115	2004B GRT Refunding R/Y				

<i>Fund</i>	<i>Fund Title</i>	<i>Adjustment Description</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
4120	2008 GRT CIP Bond Issue	Close-out of 2004 GRT/balance transfer to 2008 GRT CIP Bond	-	30	30
4122	2008B GRT Refunding Bonds	Close-out of 2004B GRT Refunding RY/balance transfer to 2008B GRT Refunding Bond	-	1	1
4124	2012A/CIP Refunding Bonds	Adjustments to debt service fund arbitrage/compliance fees	(750)	-	750
4125	2013A Refunding Bonds	Adjustment for bond Cost of Issuance reconciliation refund	-	10,280	10,280
4126	2013B Refunding Bonds	Adjustment for bond Cost of Issuance reconciliation refund	-	11,033	11,033
4151	2013 General Obligation Bonds	Adjustments for bond Cost of Issuance refund/debt interest	195,739	29,759	(165,980)
4205	NMFA Parking Loan	Close-out NMFA Parking Loan/balance transfer to CIP Reallocatn	527	-	(527)
5205	Utility Customer Service	Correction to prior year carry forward for UCS office remodel	219	-	(219)
5300	Water Operating Fund	Adjustments to cover operating deficits in various Water accounts	50,000	-	(50,000)
5300	Water Operating Fund	Appropriation to fund completion of the Hospital Tank CIP Project	34,197	-	(34,197)
5313	Water Construction Projects	Appropriation from Water Operating for line locating machines	2,458	2,458	-
5355	Water Tank Projects	Appropriation to fund completion of the Hospital Tank CIP Project	34,197	34,197	-
5358	Water Supply Projects	Adjustments to debt service capitalized interest/administrative fees	1,253	-	(1,253)
5450	Wastewater Management	Adjustments to debt service arbitrage/compliance fees	(750)	-	750
5500	SWMA Caja del Rio Landfill	Appropriation from SWMA Equip. Reserve for equipment repairs	191,710	191,710	-
5500	SWMA Caja del Rio Landfill	Appropriation for SWMA Landfill Gas Collection System Project	126,700	126,700	-
5502	SWMA Equipment Reserve	Appropriation from SWMA Equip. Reserve for equipment repairs	191,710	-	(191,710)
5503	SWMA Gas Collection System	Appropriation for SWMA Landfill Gas Collection System Project	126,700	-	(126,700)
5600	Municipal Recreation Complex	Allocation of reimbursement for food--Capital Scrap Metals	168	168	-
5811	Airport Paving Projects CIP	NM Aviation Dept. grant/local match - Airport pavement markings	16,667	16,667	-
5850	Railyard Development	Adjustments to Railyard GRT distribution based on revised budget	-	114,077	114,077
5851	Railyard Development Infrastructure	Adjustments to Railyard GRT distribution based on revised budget	-	83,073	83,073
5856	Railyard Market Station	Adjustments to Railyard GRT distribution based on revised budget	-	44,319	44,319
5856	Railyard Market Station	Removal of rental charges for Arts Division Market Station office space - Divison housed in Civic Convention Center instead	-	(31,277)	(31,277)
5910	College of Santa Fe Operations	SF University of Art & Design book collection inventory services	4,999	-	(4,999)
<i>SUBTOTAL - Adjustments Not Previously Approved by City Council</i>			\$ 1,815,475	\$ 972,722	\$ (842,753)
<i>Council-Approved Capital Improvements Program (CIP) Adjustments:</i>					
3102	½% GRT Income Fund	Reallocation of Water debt repayment from ½% GRT Fund to Energy Savings Revolving Fund for GCCC Photovoltaic Project	\$ 594,000	\$ 600,000	\$ 6,000
3600	Energy Savings Revolving Fund	Reallocation of Water debt repayment from ½% GRT Fund to Energy Savings Revolving Fund for GCCC Photovoltaic Project	594,000	594,000	-
3717	Senior Center Renovations CIP	NM Agency on Aging grant to support the Mary E. Gonzalez Senior Center Renovation project	154,000	154,000	-
5300	Water Operating Fund	Reallocation of Water debt repayment from ½% GRT Fund to Energy Savings Revolving Fund for GCCC Photovoltaic Project	600,000	-	(600,000)
5300	Water Operating Fund	Appropriation to complete the McClure/Nichols Reservoir projects	394,128	-	(394,128)
5300	Water Operating Fund	Appropriation to fund completion of the Hospital Tank CIP Project	131,410	-	(131,410)
5313	Water Construction Projects	Appropriation from available cash for various Water CIP projects	313,000	-	(313,000)

<i>Fund</i>	<i>Fund Title</i>	<i>Adjustment Description</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
5313	Water Construction Projects	Appropriation to complete the McClure/Nichols Reservoir projects	394,128	394,128	-
5355	Water Tank Projects	Appropriation to fund completion of the Hospital Tank CIP Project	131,410	131,410	-
<i>SUBTOTAL - Council-Approved Capital Improvements Program (CIP) Adjustments</i>			<i>\$ 3,306,076</i>	<i>\$ 1,873,538</i>	<i>\$ (1,432,538)</i>
<i>Other Council-Approved Adjustments:</i>					
1001	General Fund	Adjustments to rental costs reflecting delayed Market Station mov	\$ 167,400	\$ 167,400	\$ -
2120	Municipal GRT - Railyard/General	Adjustments to rental costs reflecting delayed Market Station mov	167,400	-	(167,400)
2130	Municipal Court Automation Fund	NM Administrative Office of the Court reimbursement grant	106,210	106,210	-
2201	Corrections Fee Fund	Allocation of Corrections Fees for prisoner incarceration costs	232,900	-	(232,900)
2227	DWI Forfeiture Program	NM DOT grant to fund DWI Forfeiture Program term attorney	110,000	110,000	-
2232	Fire Hazard Reduction Grants	Appropriation of NM Forestry wildland firefighting reimbursements	385,590	-	(385,590)
2252	Police Property Tax/Safety	Appropriation from available cash for pursuit vehicles/equipment	495,542	-	(495,542)
2530	Senior Caregiver Program	Adjust grant to final award from Federal Area Agency on Aging	55,000	55,000	-
2539	NM State Agency CIP Grant	NM Agency on Aging grant for purchase of Seniors meals equip.	82,072	82,072	-
2703	State Library Grants	Appropriation of NM State Library Grant-in-Aid program funding	13,706	13,706	-
2734	NM Homeland Grant EMW-2013-SS00	US DHS grant for the EMW-2013 Homeland Security Program	194,420	194,420	-
2735	NM Homeland Grant EMW-2011-SS001	US DHS grant for the EMW-2011 Homeland Security Program	9,790	9,790	-
3326	Paved Street Rehabilitation	Appropriation for critical snow/ice control materials needs	100,000	-	(100,000)
5250	Solid Waste Management	Adj. to NM Environment Dept. grant for front-load collection truck	182,430	-	(182,430)
5300	Water Operating Fund	Adjustments to cover projected deficits - electric service/contracts	756,695	-	(756,695)
5856	Railyard Market Station	Adjustments to rental costs reflecting delayed Market Station mov	167,400	167,400	-
<i>SUBTOTAL - Other Council-Approved Adjustments</i>			<i>\$ 3,226,555</i>	<i>\$ 905,998</i>	<i>\$ (2,320,557)</i>
<i>GRAND TOTAL - ALL ADJUSTMENTS</i>			<i>\$ 8,348,106</i>	<i>\$ 3,752,258</i>	<i>\$ (4,595,848)</i>

**CITY OF SANTA FE - THIRD QUARTER FY 2013/2014
RESOLUTION DETAIL - TOTAL BY FUND**

<i>Fund</i>	<i>Fund Title</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
1001	General Fund	\$ 199,000	\$ 185,700	\$ (13,300)
2112	1% Lodgers Tax Advertising	(31,277)	-	31,277
2113	45% Special Uses Lodgers Tax	29,850	-	(29,850)
2120	Municipal GRT - Railyard/Gen.	408,869	-	(408,869)
2130	Municipal Court Automation Fund	106,210	106,210	-
2201	Corrections Fee Fund	232,900	-	(232,900)
2210	Municipal GRT - Police	8,200	-	(8,200)
2211	Law Enforcement Protection	14,050	-	(14,050)
2213	Edward Byrne Justice Asst. Grant	42,273	42,273	-
2224	Public Safety Special Revenue	40,100	-	(40,100)
2227	DWI Forfeiture Program	170,150	110,000	(60,150)
2229	Police Grants	(42,273)	(42,273)	-
2232	Fire Hazard Reduction Grants	385,590	-	(385,590)
2233	Fire - Wildland Urban Interface	200,000	200,000	-
2252	Police Property Tax/Safety	495,542	-	(495,542)
2324	Section 112 Grant Fund	2,999	2,999	-
2519	Senior Companion Program	7,966	-	(7,966)
2520	Senior Center Programs	2,300	2,300	-
2530	Senior Caregiver Program	61,995	55,000	(6,995)
2539	NM State Agency CIP Grant	105,962	105,962	-
2700	Library Grants	-	(13,706)	(13,706)
2703	State Library Grants	13,706	27,412	13,706
2734	NM Homeland Grant EMW-2013-SS00	194,420	194,420	-
2735	NM Homeland Grant EMW-2011-SS001	9,790	9,790	-
3102	½% GRT Income Fund	681,597	687,597	6,000
3103	CIP Reallocation Fund	-	527	527
3214	Airport Improvement Grant CIP	16,667	-	(16,667)
3326	Paved Street Rehabilitation	100,000	-	(100,000)
3600	Energy Savings Revolving Fund	595,536	595,536	-
3702	SF Rail/River Trail CIP	5,633	-	(5,633)
3708	Art for CIP Projects	1,350	1,350	-
3717	Senior Center Renovations CIP	154,000	154,000	-
3739	Salvador Perez Pool CIP	48,183	-	(48,183)
3769	Galisteo Drainage CIP	39,414	-	(39,414)
3803	Trails Projects	1,028	1,028	-
4114	2004 GRT Bond Issue	30	-	(30)
4115	2004B GRT Refunding R/Y	1	-	(1)
4120	2008 GRT CIP Bond Issue	-	30	30
4122	2008B GRT Refunding Bonds	-	1	1
4124	2012A/CIP Refunding Bonds	(750)	-	750
4125	2013A Refunding Bonds	-	10,280	10,280
4126	2013B Refunding Bonds	-	11,033	11,033
4151	2013 General Obligation Bonds	195,739	29,759	(165,980)
4205	NMFA Parking Loan	527	-	(527)
5205	Utility Customer Service	219	-	(219)
5250	Solid Waste Management	182,430	-	(182,430)
5300	Water Operating Fund	1,966,430	-	(1,966,430)
5313	Water Construction Projects	709,586	396,586	(313,000)
5355	Water Tank Projects	165,607	165,607	-
5358	Water Supply Projects	1,253	-	(1,253)
5450	Wastewater Management	(750)	-	750
5500	SWMA Caja del Rio Landfill	318,410	318,410	-

<i>Fund</i>	<i>Fund Title</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
5502	SWMA Equipment Reserve	191,710	-	(191,710)
5503	SWMA Gas Collection System	126,700	-	(126,700)
5600	Municipal Recreation Complex	168	168	-
5811	Airport Paving Projects CIP	16,667	16,667	-
5850	Railyard Development	-	114,077	114,077
5851	Railyard Development Infrastructure	-	83,073	83,073
5856	Railyard Market Station	167,400	180,442	13,042
5910	College of Santa Fe Operations	4,999	-	(4,999)
GRAND TOTAL - ALL FUNDS		\$ 8,348,106	\$ 3,752,258	\$ (4,595,848)

City of Santa Fe Fiscal Impact Report (FIR)

This Fiscal Impact Report (FIR) shall be completed for each proposed bill or resolution and is intended for use by any of the standing committees of and the Governing Body of the City of Santa Fe.

Section A. General Information

(Check one) Bill: _____ Resolution: X

Short Title: Third Quarter Budget Adjustments, Fiscal Year 2013/2014

Sponsor(s): _____

Reviewing Department(s): Finance

Person Completing FIR: Andy Hopkins Date: May 12, 2014 Phone: 955-6177

Reviewed by City Attorney: *[Signature]* Date: 5/14/14
(Signature)

Reviewed by Finance Director: *[Signature]* Date: 5/14/14
(Signature)

Section B. Summary

Briefly explain the purpose and major provisions of the bill/resolution.

Third Quarter FY 2013/2014 adjustments, increases and decreases to various funds, including adjustments
for department priorities, grant adjustments and increases supported by available revenue.

Section C. Fiscal Impact

Note: Financial information on this FIR does not directly translate into a budget increase. For a budget increase, the following are required:

- a. The item must be on the agenda at the Finance Committee and City Council as a "Request for Approval of a Budget Increase" with a definitive funding source (could be same item and same time as bill/resolution)
- b. Detailed budget information must be attached as to fund, business units, and line item, amounts, and explanations (similar to annual requests for budget)
- c. Detailed personnel forms must be attached as to range, salary, and benefit allocation and signed by Human Resource Department for each new position(s) requested (prorated for period to be employed by fiscal year)*

1. Projected Expenditures:

- a. Indicate Fiscal Year(s) affected – usually current fiscal year and following fiscal year (i.e., FY 02/03 and FY 03/04)
- b. Indicate: "A" if current budget and level of staffing will absorb the costs
"N" if new, additional, or increased budget or staffing will be required
- c. Indicate: "R" – if recurring annual costs
"NR" if one-time, non-recurring costs, such as start-up, contract or equipment costs
- d. Attach additional projection schedules if two years does not adequately project revenue and cost patterns
- e. Costs may be netted or shown as an offset if some cost savings are projected (explain in Section 3 Narrative)

_____ Check here if no fiscal impact

Column #:	1	2	3	4	5	6	7	8
	Expenditure Classification	FY 2013/14	"A" Costs Absorbed or "N" New Budget Required	"R" Costs Recurring or "NR" Non-recurring	FY 2014/15	"A" Costs Absorbed or "N" New Budget Required	"R" Costs – Recurring or "NR" Non-recurring	Fund Affected

Personnel*	\$ **	**	**	\$ N/A	N/A	N/A	**
Fringe at 30%	\$ **	**	**	\$ N/A	N/A	N/A	**
Capital Outlay	\$ **	**	**	\$ N/A	N/A	N/A	**
Land/ Building	\$ **	**	**	\$ N/A	N/A	N/A	**
Professional Services	\$ **	**	**	\$ N/A	N/A	N/A	**
All Other Operating Costs	\$ **	**	**	\$ N/A	N/A	N/A	**
Total:	\$ **			\$ N/A			

* Any indication that additional staffing would be required must be reviewed and approved in advance by the City Manager by attached memo before release of FIR to committees.

** See Attachment – Resolution Detail by Fund

2. Revenue Sources:

- a. To indicate new revenues and/or
- b. Required for costs for which new expenditure budget is proposed above in item 1.

Column #:	1	2	3	4	5	6
	Type of Revenue	FY 2013/14	"R" Costs Recurring or "NR" Non-recurring	FY 2014/15	"R" Costs – Recurring or "NR" Non-recurring	Fund Affected

**	\$ **	**	\$ N/A	N/A	**
**	\$ **	**	\$ N/A	N/A	**
**	\$ **	**	\$ N/A	N/A	**
Total:	\$ **		\$ N/A		

** See Attachment – Resolution Detail by Fund

3. Expenditure/Revenue Narrative:

Explain revenue source(s). Include revenue calculations, grant(s) available, anticipated date of receipt of revenues/grants, etc. Explain expenditures, grant match(s), justify personnel increase(s), detail capital and operating uses, etc. (Attach supplemental page, if necessary.)

Adjusted operating budgets to reflect necessary fund transfers, grant fund increases, department priorities,
and other necessary adjustments. Revenue sources include intergovernmental grants; bond proceeds;
miscellaneous revenues; cash reserves; and inter-fund transfers.

Section D. General Narrative

1. Legal Issues/Conflicts:

Are there any legal problems? If so, explain. Does this proposed bill/resolution duplicate/conflict with/companion to/relate to any City code, approved ordinance or resolution, other adopted policies or proposed legislation? Include details of city adopted laws/ordinance/resolutions and dates. Summarize the relationships, conflicts or overlaps.

NO

2. Consequences of Not Enacting This Bill/Resolution:

Are there consequences of not enacting this bill/resolution? If so, describe.

Budget will not sufficiently reflect actual revenues and expenditures.

3. Technical Issues:

Are there incorrect citations of law, drafting errors or other problems? Are there any amendments that should be considered? Are there any other alternatives which should be considered? If so, describe.

NO
