

**ACTION SHEET
CITY COUNCIL MEETING OF 03/11/09
ITEM FROM FINANCE COMMITTEE MEETING OF 03/02/09**

ISSUE:

6. REQUEST FOR APPROVAL OF QUARTERLY BUDGET ADJUSTMENTS FOR QUARTER ENDING DECEMBER 31, 2008 (CAL PROBASCO)

FINANCE COMMITTEE ACTION: APPROVED AS CONSENT ITEM

Requested approval of quarterly budget adjustments for quarter ending December 31, 2008.

SPECIAL CONDITIONS OR AMENDMENTS:

STAFF FOLLOW UP:

VOTE:	FOR	AGAINST	ABSTAIN
COUNCILOR WURZBURGER	X		
COUNCILOR CALVERT	X		
COUNCILOR CHAVEZ	X		
COUNCILOR DOMINGUEZ	X		
CHAIRPERSON ORTIZ			

City of Santa Fe, New Mexico

memo

DATE: February 23, 2009
TO: Finance Committee

VIA: Dave Millican 
Finance Director

FROM: Cal Probasco 
Budget Officer

ITEM AND ISSUE:

Request for Approval of Quarterly Budget Adjustments for Quarter Ending December 31, 2008

BACKGROUND AND SUMMARY:

Budget adjustments to the operating budget that are over \$30,000 require Finance Committee recommendation and Governing Body approval. The Budget Office submits such budget adjustments on a quarterly basis for committee consideration. These adjustments move approved budget amounts from one line item to another within the same fund.

Also attached is a resolution listing increases to the operating budget. Many of these increases have been previously approved by the Governing Body as submitted by the requesting department or adjustments within a fund. The format is the same as used for the first quarter adjustments.

ACTION RECOMMENDED:

Recommend these adjustments to the Governing Body for approval.

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CITY OF SANTA FE

RESOLUTION NO. 2009 - _____

INTRODUCED BY:

Finance Committee

A RESOLUTION

*RELATING TO A REQUEST FOR APPROVAL OF SECOND QUARTER (MIDYEAR)
BUDGET ADJUSTMENTS FOR FISCAL YEAR 2008/2009*

*WHEREAS, the Governing Body of the City of Santa Fe, meeting in regular session on
March 11, 2009, did propose to ask for budget adjustment; and:*

*WHEREAS, a Second Quarter Review by the Governing Body of the City of Santa Fe of
the Fiscal Year 2008/2009 Budget has shown a need to address significant budget 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 A) hereby incorporated as part of this resolution.*

*NOW, THEREFORE, it is respectfully requested that authorization to implement the
Second 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 March, 2009.

DAVID COSS, MAYOR

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ATTEST:

YOLANDA Y. VIGIL, CITY CLERK

APPROVED AS TO FORM:

FRANK D. KATZ, CITY ATTORNEY

*LOCAL GOVERNMENT DIVISION
DEPARTMENT OF FINANCE AND
ADMINISTRATION*

CITY OF SANTA FE
2nd QUARTER FY 2008/2009 - RESOLUTION DETAIL BY CATEGORY/FUND

<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>
<i>Adjustments Not Previously Approved by City Council:</i>				
General Fund	Close-out of Development Impact Fees/remove budgeted transfer	\$ -	\$ (54,000)	\$ (54,000)
General Fund	Increase in Municipal Court contracted services for judges, interpreters, electronic monitoring	32,577	-	(32,577)
General Fund	Appropriation of escrow funds resulting from developer failure to complete infrastructure improvements @ Nava Ade Subdivision	26,000	26,000	-
General Fund	Increase in Records Mgmt. for processing/duplicating microfilm	25,000	-	(25,000)
General Fund	NM DOT/Traffic Safety Bureau-DWI Equipment Grant Program	21,224	21,224	-
General Fund	Appropriation of the balance of bond proceeds allocated 4/14/06	19,802	-	(19,802)
General Fund	Contracted legal services for health insurance, IRS audit, and early retirement issues	15,000	-	(15,000)
General Fund	Revolving fund appropriation for Victim Emergency Funding Program--incl. gas cards, bus tickets, food, medicine, etc.	3,000	-	(3,000)
Convention Center Lodgers' Tax	Budget input correction to debt service on NMFA Convention Center Loan	(2,857,950)	-	2,857,950
Convention Center Lodgers' Tax	Transfer to General Fund for Finance reimbursement moved from NMFA Convention Ctr. Loan--reflects bond reclassification	20,000	20,000	-
Development Impact Fees	Close-out of Dev. Impact Fees/remove transfer to General Fund	(54,000)	-	54,000
Community Developmt. Block Grant	Adjustment to US HUD/CDBG grant based on final grant award	156,733	157,933	1,200
1997B GRT Debt Service	Cash transfer to Wastewater--reflects bond reclassification	1,875,126	-	(1,875,126)
1997B GRT Debt Service	Transfer to General Fund for Finance reimbursement moved to Wastewater--reflects bond reclassification	(16,000)	-	16,000
NMFA Convention Center Loan	Budget input correction to debt service on NMFA CCC Loan	-	(2,857,950)	(2,857,950)
NMFA Land Acquisition Loan	Professional services fees related to the NMFA Land Acq. Loan	8,419	-	(8,419)
Civic Convention Center	Transfer to General Fund for Finance reimbursement moved from NMFA Convention Ctr. Loan--reflects bond reclassification	20,000	20,000	-
Civic Convention Center CIP	NM DFA grant to support Civic Convention Center construction	25,000	25,000	-
Water Structural Improvements CIP	Close-out of Water Structural Improvements CIP/remove budget	-	(43)	(43)
Transit Facility CIP/Grant	Adjustment to US DOT grant based on final grant award	131,958	656,583	524,625
Wastewater Management	Cash transfer from 1997B GRT Debt Svc--reflects bond reclass.	-	1,875,126	1,875,126
Wastewater Management	Transfer to General Fund for Finance reimbursement moved from 1997B GRT Debt Service--reflects bond reclassification	16,000	-	(16,000)
SWMA Caja del Rio Landfill	Transfer to SWMA Cell 3 Dev. to support ongoing CIP project	1,896,646	-	(1,896,646)
SWMA Equipment Reserve	Increase from available cash for a roll-off refuse collection truck	167,302	-	(167,302)
SWMA Equipment Reserve	Increase from available cash for a used 5,000-gal. water wagon	157,500	-	(157,500)
SWMA Cell 3 Development	Transfer from SWMA Landfill to support ongoing CIP project	-	1,896,646	1,896,646

<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>
Special Recreation Leagues	Revenue/exp. for 50+ Senior Olympics, moved to Recreation	7,582	7,582	-
<i>SUBTOTAL - Adjustments Not Previously Approved by City Council</i>		\$ 1,696,919	\$ 1,794,101	\$ 97,182
<i>Council-Approved Capital Improvements Program (CIP) Adjustments:</i>				
Capital Equipment Reserve	Transfer avail. cash to MGRT-Railyard for Financial System prj.	\$ 1,367,700	\$ -	\$ (1,367,700)
Municipal GRT - Railyard	Transfer from Capital Equip. Reserve for Financial System prj.	-	1,367,700	1,367,700
½% GRT Income Fund	Transfer to E1 ERP Financial Software CIP for ongoing project	2,108,604	-	(2,108,604)
Library Remodeling CIP	NM DFA grant to support La Farge Library renovation project	80,000	80,000	-
Library Remodeling CIP	Reallocation from Energy Savings for light fixtures at LaFarge	48,646	48,646	-
E1 ERP Financial Software CIP	Allocation from ½% GRT/Gen. Fund to support ongoing project	2,291,060	2,291,060	-
Police Complex CIP	NM DFA grant to support the Police Admin. Bldg. project	445,500	445,500	-
Airport Improvements Master Plan	NM DOT grant to support Airport Road Improvements project	100,000	100,000	-
Airport Improvement Grant CIP	Grant match appropriation for Airport Fire Station CIP project	64,375	-	(64,375)
Small Sidewalks CIP	NM DOT grant for Bishop's Lodge Rd. pedestrian improvements	50,000	50,000	-
Small Drainage Projects	NM DOT grant to support Pen Road drainage improvements	30,000	30,000	-
Camino La Canada CIP	NM DOT grant to support Barrio La Canada entrance project	80,000	80,000	-
Sign, Paint & Signal CIP	Reallocate CIP funding from Paved Street Resurfacing Fund	76,953	76,953	-
Intersection Safety CIP	NM DOT grant to support Alameda St./Camino Alire imprvmts.	25,000	25,000	-
Arroyo Chamiso Trail CIP	NM DFA grant for Botanical Gardens and connected trails	95,000	95,000	-
Arroyo Chamiso Trail CIP	NM DOT grant for Arroyo Chamiso Trail Extension project	80,000	80,000	-
Arroyo Chamiso Trail CIP	NM DOT grant for AC Trail crossing at St. Francis near Zia Rd.	30,000	30,000	-
SF Boys & Girls Club CIP	NM DFA grant to support various SF B&G Club improvements	105,000	105,000	-
Parks Maintenance CIP	NM DOT grant for Sawmill Rd. median landscaping imprvmts.	17,500	17,500	-
Parks Maintenance CIP	Budget input correction - DFA grant set up in incorrect account	(8,272)	(8,272)	-
SF Youth Consortium CIP	NM DFA grant to support the Zona Del Sol Family Center	128,700	128,700	-
Old Pecos Trail Design CIP	NM DOT grant for Old Pecos Trail Improvements project	80,000	80,000	-
Turf Rehabilitation CIP	Budget input correction - DFA grant set up in incorrect account	8,272	8,272	-
Patrick Smith Park CIP Project	Transfer Park GO Bond proceeds to Patrick Smith Park Project	190,902	190,902	-
Plaza Park CIP Project	Transfer Park GO Bond proceeds to Plaza Park Project	550,000	550,000	-
Power Plant Park CIP Project	Transfer Park GO Bond proceeds to Power Plant Park Project	654,375	654,375	-
2008 General Obligation Bond	Transfer Park GO Bond proceeds to Power Plant Park Project	654,375	-	(654,375)
2008 General Obligation Bond	Transfer Park GO Bond proceeds to Plaza Park Project	550,000	-	(550,000)
2008 General Obligation Bond	Transfer Park GO Bond proceeds to Patrick Smith Park Project	190,902	-	(190,902)
Civic Convention Center CIP	Re-appropriation from unused 2008 GRT bonds/NMFA loan rev.	14,001,463	-	(14,001,463)
Line Extension CIP - Agua Fria	NM Environment Dept. grant--Swr/Wtr. Line @ 2400 Agua Fria	120,522	120,522	-
MRC Bond Fund	Transfer Park GO Bond proceeds to MRC improvements project	-	-	-
GCCC - CIP Bond	Carry forward of grant rev./exp. to support ongoing CIP project	249,594	249,594	-
Airport Fire Station CIP	Grant/match appropriations for Airport Fire Station CIP project	2,446,905	2,446,905	-
Railyard Development Infrastructure	CIP re-appropriation from unused NMFA loan/interest revenue	1,554,860	-	(1,554,860)

<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>
Railyard Development Infrastructure	Reallocate CIP funding from Richards Ave./Rodeo Rd. project	74,000	74,000	-
Railyard Park & Plaza CIP	NM DOT grant for bikeways & pedestrian trails @ Railyard Pk.	471,022	471,022	-
Railyard Park & Plaza CIP	Correction of budget input - NM DOT grant completed FY0708	(725,000)	(725,000)	-
Railyard Youth Center CIP	NM DFA grant for the Railyard Teen Art Center	70,895	70,895	-
Railyard Indoor Art Market CIP	NM DFA grant for the Railyard Indoor Arts Market Facility	148,500	148,500	-
SUBTOTAL - Council-Approved Capital Improvements Program (CIP) Adjustments		\$ 28,507,353	\$ 9,382,774	\$ (19,124,579)
Other Council-Approved Adjustments:				
General Fund	Transfer to Human Svc Prov--St. Elizabeth Shltr Winter Overflow	60,000	-	(60,000)
50% Marketing Lodgers Tax	Transfer from Municipal GRT - Railyard for OTAB funding	70,000	70,000	-
Municipal GRT - Railyard	Transfer to Convention Center to support promotion efforts	300,000	-	(300,000)
Municipal GRT - Railyard	Transfer to Marketing Lodgers Tax for OTAB funding	70,000	-	(70,000)
DWI School Fund	Use of available cash to purchase Police Dept. fitness equip.	40,000	-	(40,000)
Tierra Contenta Land Sale	Increase from available cash for Homewise, Renewable Energy	300,000	-	(300,000)
Children & Youth Programs	Budget input correction--additional allocation to C&Y in orig bud	223,000	-	(223,000)
Human Service Providers	Transfer from Gen Fund--St. Elizabeth Shelter Winter Overflow	60,000	60,000	-
Juvenile Justice Program	Adjustment to NM CYFD grant based on final grant award	(49,985)	(65,485)	(15,500)
SF Boys & Girls Club	NM DFA grant for purchase of SF Boys & Girls Club buses	20,000	20,000	-
NM State Agency CIP Grant	NM Agency on Aging grant for Senior Services vehicles	169,500	169,500	-
Community Service Misc. Grants	NM DFA grant to support the National Dance Institute	282,150	282,150	-
Community Service Misc. Grants	NM DFA grant for construction of Hopewell Community Center	50,000	50,000	-
Community Service Misc. Grants	NM DFA grant for SF Civic Housing Authority Community Ctr.	50,000	50,000	-
State Library Grants	NM State Library Grant-in-Aid for FY 2008/09	7,149	7,149	-
Regional Planning Authority	Increase from available cash for Annexations/SF Boulevard proj.	145,274	-	(145,274)
Civic Convention Center	Transfer from Mun. GRT - Railyard to support promotion efforts	300,000	300,000	-
Downtown Transit Center	Adjust grant budget to final UNM Ped. Safety Seed Grant award	18,000	18,000	-
Wastewater Management	Est. W/W composting restricted cash acct. per NMED/CC Res.	44,000	-	(44,000)
WW Closure/Post-Closure	Est. W/W composting restricted cash acct. per NMED/CC Res.	-	44,000	44,000
GCCC Equipment Grants	NM DFA grant for purchase of GCCC weight room equipment	30,000	30,000	-
SUBTOTAL - Other Council-Approved Adjustments		\$ 2,189,088	\$ 1,035,314	\$ (1,153,774)
GRAND TOTAL - ALL ADJUSTMENTS		\$ 32,393,360	\$ 12,212,189	\$ (20,181,171)

**CITY OF SANTA FE - 2nd QUARTER FY 2008/09
RESOLUTION DETAIL - TOTAL BY FUND**

<i>Fund Title</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
General Fund	\$ 202,603	\$ (6,776)	\$ (209,379)
50% Marketing Lodgers Tax	70,000	70,000	-
Capital Equipment Reserve	1,367,700	-	(1,367,700)
Municipal GRT - Railyard	370,000	1,367,700	997,700
Convention Center Lodgers' Tax	(2,837,950)	20,000	2,857,950
DWI School Fund	40,000	-	(40,000)
Development Impact Fees	(54,000)	-	54,000
Community Developmt. Block Grant	156,733	157,933	1,200
Tierra Contenta Land Sale	300,000	-	(300,000)
Children & Youth Programs	223,000	-	(223,000)
Human Service Providers	60,000	60,000	-
Juvenile Justice Program	(49,985)	(65,485)	(15,500)
SF Boys & Girls Club	20,000	20,000	-
NM State Agency CIP Grant	169,500	169,500	-
Community Service Misc. Grants	382,150	382,150	-
State Library Grants	7,149	7,149	-
Regional Planning Authority	145,274	-	(145,274)
½% GRT Income Fund	2,108,604	-	(2,108,604)
Library Remodeling CIP	128,646	128,646	-
E1 ERP Financial Software CIP	2,291,060	2,291,060	-
Police Complex CIP	445,500	445,500	-
Airport Improvements Master Plan	100,000	100,000	-
Airport Improvement Grant CIP	64,375	-	(64,375)
Small Sidewalks CIP	50,000	50,000	-
Small Drainage Projects	30,000	30,000	-
Camino La Canada CIP	80,000	80,000	-
Sign, Paint & Signal CIP	76,953	76,953	-
Intersection Safety CIP	25,000	25,000	-
Arroyo Chamiso Trail CIP	205,000	205,000	-
SF Boys & Girls Club CIP	105,000	105,000	-
Parks Maintenance CIP	9,228	9,228	-
SF Youth Consortium CIP	128,700	128,700	-
Old Pecos Trail Design CIP	80,000	80,000	-
Turf Rehabilitation CIP	8,272	8,272	-
Patrick Smith Park CIP Project	190,902	190,902	-
Plaza Park CIP Project	550,000	550,000	-
Power Plant Park CIP Project	654,375	654,375	-
1997B GRT Debt Service	1,859,126	-	(1,859,126)
2008 General Obligation Bond	1,395,277	-	(1,395,277)
NMFA Convention Center Loan	-	(2,857,950)	(2,857,950)
NMFA Land Acquisition Loan	8,419	-	(8,419)
Civic Convention Center	320,000	320,000	-
Civic Convention Center CIP	14,026,463	25,000	(14,001,463)
Line Extension CIP - Agua Fria	120,522	120,522	-
Water Structural Improvements CIP	-	(43)	(43)
Transit Facility CIP/Grant	131,958	656,583	524,625
Downtown Transit Center	18,000	18,000	-
Wastewater Management	60,000	1,875,126	1,815,126
WW Closure/Post-Closure	-	44,000	44,000

<i>Fund Title</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
SWMA Caja del Rio Landfill	1,896,646	-	(1,896,646)
SWMA Equipment Reserve	324,802	-	(324,802)
SWMA Cell 3 Development	-	1,896,646	1,896,646
GCCC Equipment Grants	30,000	30,000	-
GCCC - CIP Bond	249,594	249,594	-
Airport Fire Station CIP	2,446,905	2,446,905	-
Railyard Development Infrastructure	1,628,860	74,000	(1,554,860)
Railyard Park & Plaza CIP	(253,978)	(253,978)	-
Railyard Youth Center CIP	70,895	70,895	-
Railyard Indoor Art Market CIP	148,500	148,500	-
Special Recreation Leagues	7,582	7,582	-
GRAND TOTAL - ALL FUNDS	\$ 32,393,360	\$ 12,212,189	\$ (20,181,171)

_____ Check here if no fiscal impact

Column #:	1	2	3	4	5	6	7	8
	Expenditure Classification	FY 2008/09	"A" Costs Absorbed or "N" New Budget Required	"R" Costs Recurring or "NR" Non-recurring	FY 2009/10	"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 2008/09	"R" Costs Recurring or "NR" Non-recurring	FY 2009/10	"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; re-budget of closed fund balances; miscellaneous revenues; cash reserves; reimbursements; and
interfund 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