

1 CITY OF SANTA FE, NEW MEXICO

2 BILL NO. 2008-15

3 INTRODUCED BY:

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10 AN ORDINANCE

11 AMENDING SECTION 11-2.1 SFCC 1987 REGARDING ANNUAL BUDGET  
12 APPROPRIATIONS; ARTICLE 11-3 SFCC 1987 REGARDING THE APPROVED  
13 BUDGET; AND ARTICLE 11-4 SFCC 1987 REGARDING BUDGET ADJUSTMENTS.  
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15 BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF SANTA FE:

16 Section 1. Section 11-2.1 SFCC 1987 (being Code 1953, §2-65) is amended to  
17 read:

18 11-2.1 Appropriation.

19 Upon preparation and submission of an annual budget by the city manager, the governing body  
20 shall adopt the next fiscal year's budget by resolution. The final budget document shall include  
21 summaries of the following:

- 22 A. Anticipated revenues by fund;  
23 B. Planned expenditures by fund, department and category;  
24 C. Planned cash transfers between funds;  
25 D. Estimated beginning and ending cash balances;

1 E. Costs for [P]ersonnel [schedules showing] salaries and benefits by fund[;] and  
2 department ~~[and position]~~;

3 F. General obligation and revenue bonded debt service; and

4 G. Schedules of lease purchase agreements and capital outlay.

5 The annual budget includes all line-item detailed reports for all funds and detailed personnel  
6 schedules, which must be prepared and be available upon request.

7 **Section 2. Article 11-3 SFCC 1987 (being SFCC 1981, §9-3-5, as amended) is**  
8 **amended to read:**

9 **11-3 CLAIMS OR PAYMENTS IN EXCESS OF APPROVED BUDGET; LIABILITY.**

10 A. When the budget has been approved and received by the city, it shall be binding  
11 upon all officials and the governing body. The governing body shall not allow or approve claims  
12 in excess thereof, and no official shall make any payment in excess thereof; such allowances or  
13 claims or payments so allowed or paid shall be a liability against the officials so allowing or  
14 paying such claims or payments, and recovery for such excess amounts so allowed or paid may  
15 be had against the bondsmen of such officials.

16 B. The determination of expenses or expenditures in excess of the approved budget  
17 shall be by fund, ~~[with the general fund by department]~~ function, department and division.

18 C. In the event that operations for the public health, safety and welfare require a  
19 service to be continued without interruption, the department director shall present the fund deficit  
20 within thirty (30) days of discovery to the finance committee for recommendation of action to the  
21 governing body. If the department director fails to take this action, the finance director shall bring  
22 the deficit to the finance committee within the next thirty (30) days.

23 D. For enterprise fund operations supported by revenues, quarterly reports also shall  
24 be made to the finance committee indicating the status of the revenues to date compared to the  
25 expenses to date. If the revenues are not in excess of expenses, and are not anticipated to be by

1 the end of the fiscal year, the finance committee shall recommend action to the governing body of  
2 the proposed funding source to cover the deficit.

3       **Section 3.       Article 11-4 SFCC 1987 (being Code 1953, Sec. 2-66, as amended) is**  
4 **amended to read:**

5 **11-4   BUDGET ADJUSTMENTS.**

6       When adjustments are needed during the fiscal year the following procedures shall apply:

7       A.     ~~[Budget increases or decreases in total revenue or transfers-in or in total~~  
8 ~~expenditures, expenses or transfers-out, that reflect increases or decreases from the budget~~  
9 ~~previously approved by the governing body, must be authorized by resolution of the governing~~  
10 ~~body;]~~ The city manager has the authority to approve budget increases or decreases in revenue or  
11 transfers-in or in expenditures, expenses or transfers-out, that reflect increases or decreases from  
12 the budget that are thirty thousand dollars (\$30,000) and under.

13       B.     ~~[Budget transfers up to twenty thousand dollars (\$20,000) between line items~~  
14 ~~previously approved by the governing body may be approved by the city manager; and]~~ The  
15 governing body shall approve increases or decreases in revenue or transfers-in or in expenditures,  
16 expenses or transfers-out, that reflect increases or decreases from the budget that are over thirty  
17 thousand dollars (\$30,000).

18       C.     Budget adjustments approved by the city manager and the governing body shall  
19 be included by fund in a quarterly budget resolution approved by the governing body.

20       D.     Budget adjustment requests will conform to the rules and regulations adopted by  
21 the local government division of the department of finance and administration.

22       ~~[D]~~ E.   For budgets associated with grants and grant agreements, the following shall  
23 apply:

24       (1)     The city manager may approve grant applications, awards, grant match  
25 requirements, and agreements under ~~[five]~~ thirty thousand dollars (~~[\$5]~~ 30,000) ~~[with no cash city~~

1 match].


2 (2) The city manager may approve budget revenue and related expenditure/expense  
3 increases (including budget adjustments or decreases, as applicable) for grants provided that all of  
4 the following conditions are met:

5 (a) The governing body has already approved the grant application including the  
6 recommended match (if applicable); and

7 (b) The final grant award does not significantly differ from the grant application in  
8 the amount, match, requirements, or other requirements on the part of the city; and

9 (3) Any city department receiving a grant shall submit a copy of the final award  
10 agreement and documentation for the grant to the finance department for financial tracking,  
11 reporting and auditing purposes.

12 APPROVED AS TO FORM:

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15 FRANK D. KATZ, CITY ATTORNEY

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25 mdb/Bills 2008/Budget