

**SANTA FE COUNTY**  
**FISCAL YEAR 2013 BUDGET**



# FUND LEVEL SUMMARIES

No.	FUND TYE	DESCRIPTION
100	GENERAL	Santa Fe County has a General Fund to Account for unrestricted revenues and expenditures associated with the daily operation of County government. General Fund revenue consists mainly of property taxes and undedicated gross receipts taxes. Department and division organizational units are budgeted within the General Fund for expenditure tracking. Most statutorily required functions are funded by the General Fund or transfers from the General Fund. General Fund revenues can be expended for any legal government purpose.
200 201 to 299	SPECIAL REVENUES	Santa Fe County has various Special Revenue Funds to account for funding sources that are legally restricted as to allowable use, or otherwise dedicated to specific uses. Such funds account for revenues associated with gross receipts taxes dedicated for capital outlay, corrections, indigent and emergency health and fire purposes. Also there are special revenue funds for property valuation, road maintenance, lodger's taxes and state allotments for various activities including law enforcement and fire equipment.
300 301 to 399	CAPITAL IMPROVEMENTS	Santa Fe County has various capital improvement funds for Roads, Housing and County Facility projects and for the proceeds from General Obligation and Revenue Bonds for capital projects.
400 401 to 499	DEBT SERVICE	Debt Service funds account for principal and interest payments as required for General Obligation Bonds (GOB), Revenue Bonds, New Mexico Finance Authority equipment and building loans, as well as any other debt instrument utilized by the County.
500 501 to 599	ENTERPRISE FUNDS	To account for County operations which derive substantial revenues from charges for services. Santa Fe County has the following enterprise funds: Regional Planning Authority (RPA) Fund, Water Enterprise Fund (water and wastewater utility), and Housing Enterprise Fund (public housing).
600	INTERNAL SERVICE FUNDS	Internal service funds are available to account for the operation of an organizational unit that provides services to other organizations within the county. Santa Fe County has no internal service funds. Internal service organizational units within the County are budgeted in the General Fund.
700	TRUST AND AGENCY FUNDS	These funds typically account for resources where the County serves as a trustee, custodian, or agent on behalf of an individual, organization, or other governmental agency. In general, accounting for such funds, is handled using balance sheet accounts rather than revenues and expenditures and are not included in this budget. However, in FY 2010 the County began collecting the Regional Transit GRT proceeds of which are passed through to the North Central Regional Transit District (RTD). DFA requires that these funds be reported in a trust and agency fund on their forms. The budget for the RTD pass-through funds appears in this document under Special Revenue Funds which is how the funds are classified for County accounting purposes. Property tax distributions are another example of this type of fund, one that utilizes balance sheet accounts rather than revenues and expenditures.