

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



**FY 2013 FINAL EXPENSE BUDGET**

With Comparisons to FY 2013 Interim and FY 2012 Original Budgets

SFC FUND	DFA FUND	FUND DESCRIPTION	FY 2013 FINAL BUDGET	FY 2013 INTERIM BUDGET	FY 2013 FINAL BUDGET LESS FY 13 INT.	FY 2012 ORIGINAL BUDGET	FY 2013 FINAL LESS FY 2012 ORIG
101	101	* GENERAL FUND	73,208,970	72,398,322	810,648	60,516,890	12,692,080
201	201	* CORRECTIONS FUND	250,000	250,000	0	515,000	(265,000)
202	700	* REGIONAL TRANSIT FUND	3,845,000	3,845,000	0	3,845,000	0
203	203	* PROPERTY VALUATION FUND	1,669,929	1,669,929	0	1,694,145	(24,216)
204	204	* ROAD FUND	5,175,021	5,175,021	0	3,862,866	1,312,155
206	206	* EMERGENCY MED SVCS FUND	108,216	108,216	0	118,165	(9,949)
208	208	* FARM & RANGE FUND	5,900	900	5,000	5,000	900
209	209	* FIRE PROTECTION FUND	1,918,435	1,918,435	0	1,868,832	49,603
211	211	* LAW ENF. PROTECTION FUND	71,400	71,400	0	67,800	3,600
212	202	* ENVIRONMENTAL GRT	622,980	622,980	0	692,200	(69,220)
213	299	* CAPITAL OUTLAY GRT	25,381,625	14,024,451	11,357,174	16,704,180	8,677,445
214	214	* LODGERS TAX FACILITY FUND	112,000	112,000	0	112,000	0
215	214	* LODGERS TAX ADVERTISING	274,175	274,175	0	258,400	15,775
216	299	* FIRE IMPACT FEES FUND	138,000	138,000	0	530,000	(392,000)
218	225	* CLERK RECORDING FEES FUND	208,100	208,100	0	230,000	(21,900)
219	226	* CORRECTIONAL GRT	4,575,000	4,575,000	0	4,575,000	0
220	220	* INDIGENT FUND	4,275,000	4,275,000	0	4,275,000	0
222	222	* FIRE TAX 1/4% FUND	1,922,402	1,922,402	0	1,419,951	502,451
223	299	* INDIGENT SERVICES FUND	2,081,085	2,075,571	5,514	2,165,993	(84,908)
224	299	* ECONOMIC DEVELOPMENT	2,801,344	2,801,344	0	7,572,862	(4,771,518)
225	299	* FEDERAL FORFEITURE FUND	30,597	30,597	0	53,776	(23,179)
226	299	* LINKAGES	180,000	180,000	0	195,000	(15,000)
227	299	* SECTION 8 VOUCHER FUND	2,617,125	2,617,125	0	2,106,938	510,187
229	299	* HOUSING ASST./HOME SALES	1,049,400	1,049,400	0	825,000	224,400
231	299	* DEVELOPER FEES FUND	780,704	780,704	0	951,994	(171,290)
232	299	* EMS-HEALTH CARE	620,931	646,796	(25,865)	454,951	165,980
233	299	* WILDLIFE/MOUNTAINS/TRAILS	0	0	0	202,966	(202,966)
234	299	* EMS-HEALTH HOSPITAL	4,475,000	4,475,000	0	4,275,000	200,000
237	299	* VASH VOUCHER	0	0	0	216,000	(216,000)
241	223	* ALCOHOL PROGRAMS FUND	1,430,587	1,380,587	50,000	1,317,961	112,626
242	299	* DETOX PROGRAMS FUND	300,000	300,000	0	300,000	0
244	299	* FIRE OPERATIONS FUND	15,273,378	14,603,742	669,636	14,156,192	1,117,186
245	299	* EMERGENCY COMM OPERATIONS	3,566,960	3,566,960	0	3,255,398	311,562
246	299	* LAW ENFORCEMENT OPS FUND	11,275,647	11,272,155	3,492	10,578,277	697,370
247	299	* CORRECTIONS OPS FUND	24,650,889	25,354,332	(703,443)	20,597,245	4,053,644
301	300	* HOUSING CAPITAL IMPROV	529,533	529,533	0	285,604	243,929
305	300	* CAPITAL PROJECTS-FEDERAL	375,750	375,750	0	382,000	(6,250)
311	300	* ROAD PROJECTS FUND	634,151	686,053	(51,902)	60,294	573,857
318	300	* STATE SPEC. APPROPRIATION	236,895	213,454	23,441	177,085	59,810
330	300	* GOB SERIES 2005	809,844	242,511	567,333	110,544	699,300
331	300	* GOB SERIES 2007	221,986	211,986	10,000	200,000	21,986
332	300	* GOB SERIES 2007B	0	24,304	(24,304)	46,370	(46,370)
335	300	* GOB SERIES 2009	2,124,492	4,112,242	(1,987,750)	2,767,761	(643,269)
339	300	* GOB SERIES 2011 IMP/REFND	13,348,578	12,152,269	1,196,309	16,400,000	(3,051,422)
340	300	* NMFA LOAN PROCEEDS	739,000	0	739,000		
353	300	* GOB SERIES 2001	119,000	115,000	4,000	0	119,000
370	300	* FACILITY BOND 97 PROCEEDS	557,573	557,573	0	557,573	0
380	300	* FIRE TAX REVENUE BOND PRO	86,969	86,969	0	86,969	0
401	401	* GEN OBLIG. BOND DEBT SVC	12,654,038	12,654,038	0	12,384,639	269,399
405	402	* JAIL REV BOND DEBT SVC	2,252,865	2,252,865	0	2,252,005	860
406	402	* GRT REVENUE BOND DEBT SVC	5,213,774	5,213,774	0	5,135,088	78,686
414	403	* WTB LOAN/GRANT DEBT SVC	95,568	26,094	69,474	485,408	(389,840)
501	501	* REGIONAL PLANNING AUTHRTRY	30,000	30,000	0	27,324	2,676
505	505	* ENTERPRISE - WATER FUND	4,039,335	4,084,547	(45,212)	4,293,183	(253,848)
517	517	* ENTERPRISE - HOUSING ADMN	925,691	925,691	0	2,105,071	(1,179,380)
		<b>TOTAL FINAL BUDGET</b>	<b>239,890,842</b>	<b>227,218,297</b>	<b>12,672,545</b>	<b>218,272,900</b>	<b>20,878,942</b>



## DETERMINATION OF CASH BALANCES

Beginning of the fiscal year fund balances incorporate actual cash less the obligations against that cash. A beginning fund balance as of 7/1/2012 in this recap is the cash balance of the fund, plus receivables, less payables and encumbrances. An encumbrance is a legal obligation made on a fund at the time a purchase order is placed.

As seen in the recap on the following page(s), a fiscal year-end fund balance as of 6/30/2013 equals the beginning balance plus budgeted revenues and cash transfers into the fund, less budgeted expenses and cash transfers to other funds. The fiscal year-end fund balance of all funds as of 6/30/2013 is expected to be \$96.9M versus the beginning-of-fiscal year balance of \$165.9M. This is due mainly to the budgeted expenditure of proceeds for multiple bond issues as well as the use of accumulated cash in the capital outlay gross receipts tax fund which is dedicated to capital projects. The General Fund continues to be in a strong cash position going into Fiscal Year 2013 which contributes to its favorable bond rating (Aaa on Moody's general obligation bond rating scale as of the last bond issue) and allows for a buffer of budgetary security during recessionary times.

Details of the Sources and Uses for each fund in the budget can be found in Section IV – Fund Level Summaries.

# SANTA FE COUNTY

## FISCAL YEAR 2013 BUDGET



### DETERMINATION OF CASH BALANCES

COUNTY: Santa Fe County-Final		New Mexico Department of Finance and Administration Local Government Division Budget Request Recapitulation ROUNDED TO NEAREST DOLLAR		Fiscal Year 2012-2013					
FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH BALANCE @ JULY 1	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
GENERAL FUND - Operating (GF)	101	\$64,867,472	\$0	56,344,452	(32,441,254)	40,428,226	\$48,144,444	10,108,557	\$38,037,888
CORRECTION	201	\$21,199	\$0	250,000	(250,000)	0	\$21,199		\$21,199
ENVIRONMENTAL GRANT	202	\$185,553	\$0	622,980	(622,980)	0	\$185,553		\$185,553
COUNTY PROPERTY VALUATION	203	\$869,186	\$0	1,190,629	0	1,869,828	\$189,886		\$189,886
COUNTY ROAD	204	\$870,604	\$0	627,800	4,547,121	5,175,021	\$670,504	431,252	\$239,352
EMS	206	\$105,506	\$0	108,216	0	108,216	\$105,506		\$105,506
ENHANCED 911	207	\$0	\$0	0	0	0	\$0		\$0
FARM & RANGE IMPROVEMENT	208	\$30	\$0	900	5,800	5,800	\$30		\$30
FIRE PROTECTION FUND	209	\$3,749,916	\$0	1,918,435	0	1,918,435	\$3,749,916		\$3,749,916
LEPF	211	\$2,218	\$0	71,400	0	71,400	\$2,218		\$2,218
LODGERS' TAX	214	\$1,507,482	\$0	362,000	0	366,175	\$1,483,307		\$1,483,307
RECREATION	217	\$10,940	\$0	0	0	0	\$10,940		\$10,940
INTERGOVERNMENTAL GRANTS	218	\$285	\$0	0	0	0	\$285		\$285
SENIOR CITIZEN	219	\$0	\$0	0	0	0	\$0		\$0
COUNTY INDIGENT FUND	220	\$751,957	\$0	4,275,000	(2,081,085)	2,193,915	\$751,957		\$751,957
COUNTY HOSPITAL FUND	221	\$0	\$0	0	0	0	\$0		\$0
COUNTY FIRE PROTECTION	222	\$2,062,316	\$0	0	0	1,922,402	\$139,914		\$139,914
DWI PROGRAM	223	\$0	\$0	1,370,587	(110,000)	1,260,587	\$0		\$0
CLERK RECORDING AND FILING	225	\$483,065	\$0	175,000	0	208,100	\$459,965		\$459,965
JAIL - DETENTION FUND	226	\$691,158	\$0	4,275,000	(4,575,000)	0	\$391,158		\$391,158
OTHER	288	\$47,609,754	\$0	33,813,998	27,639,501	81,727,374	\$27,335,878		\$27,335,878
CAPITAL PROJECT FUNDS	300	\$20,321,244	\$0	2,515,329	0	19,783,771	\$3,052,802		\$3,052,802
G. O. BONDS	401	\$11,305,088	\$0	12,654,038	0	12,654,038	\$11,305,088		\$11,305,088
REVENUE BONDS	402	\$2,785,534	\$0	0	7,496,639	7,468,640	\$2,785,533		\$2,785,533
DEBT SERVICE OTHER	403	\$127,216	\$0	0	95,568	95,568	\$127,216		\$127,216
ENTERPRISE FUNDS	500								
Water Fund		\$3,208,342	\$0	2,152,588	0	3,538,492	\$1,822,438		\$1,822,438
Solid Waste		\$0	\$0	0	0	0	\$0		\$0
Waste Water		\$0	\$0	137,331	311,490	500,843	(\$52,022)		(\$52,022)
Airport		\$0	\$0	0	0	0	\$0		\$0
Ambulance		\$0	\$0	0	0	0	\$0		\$0
Cemetery		\$0	\$0	0	0	0	\$0		\$0
Housing		\$572,357	\$0	716,300	0	925,691	\$362,966		\$362,966
Parking		\$0	\$0	0	0	0	\$0		\$0
Regional Planning Authority		\$206,532	\$0	15,000	15,000	30,000	\$206,532		\$206,532
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
INTERNAL SERVICE FUNDS	600	\$0	\$0	0	0	0	\$0		\$0
TRUST AND AGENCY FUNDS	700	\$4,231,001	\$0	3,845,000	0	3,845,000	\$4,231,001		\$4,231,001
GRAND TOTAL - ALL FUNDS		\$165,915,865	\$0	\$127,442,083	\$0	\$185,813,723	\$107,444,325	\$10,537,808	\$86,906,517

Check [ ] if this form is a revision. Revision No. \_\_\_\_\_ Remission Date: 11/06/2012 16:05 LAST UPDATE: 11/06/2012 16:05 Form revised: 01/07/09 (JF&S,GD)

# SANTA FE COUNTY

## FISCAL YEAR 2013 BUDGET



### DETERMINATION OF CASH BALANCES

**USER NOTES:**

Santa Fe County's Water and Wastewater operations are combined into one Enterprise Fund. The Revenue and Expenses are recorded separately within individual cost centers but the cash balance is maintained at the fund level. The cash balances for the Water and Wastewater enterprises in the above recap should be netted to determine the actual ending cash balance of \$1,770,416.

