



SECTION IV

FUND LEVEL SUMMARIES

Fund Type Descriptions	IV -1
Fund Listing	IV -2
Revenue	
Property Taxes	IV- 3
Gross Receipts Taxes	IV- 5
Lodger's Taxes	IV-11
State Shared Taxes	IV-12
Licenses and Permits	IV-13
Fees and Charges for Services	IV-14
Investment Income	IV-17
Housing Programs	IV-19
Bond Proceeds and Expense	IV-20
Intergovernmental Funding and Grants	IV-22
Joint Power Agreements	IV-23
Derivation of a Fund's Cash Position	IV-24
Budgeted Cash	IV-25
All Funds - Actual Expense / Cash Basis	IV-26
Total Budget by Fund Type	IV-28
General Fund	IV-30
Special Revenue Funds	IV-32
Capital Improvement Funds	IV-34
Debt Service Funds	IV-36
Enterprise Funds	IV-38
Fund Sources and Uses - Each Fund	IV-40
See page 2 for index to each fund	
Table of All Funds and Composite Budget	IV-68
Fiscal Year 2011 Fund Transfers	IV-75

SANTA FE COUNTY
FISCAL YEAR 2011 BUDGET



SECTION IV
FUND LEVEL SUMMARIES

No.	FUND TYE	DESCRIPTION
100	GENERAL	Santa Fe County has a General Fund to Account for undedicated 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.
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 of revenues 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 appropriations for various activities including law enforcement and fire equipment.
300 301 to 399	CAPITAL IMPROVEMENTS	Santa Fe County has various capital improvement funds for Road, 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, and New Mexico Finance Authority equipment and building loans.
500 501 to 599	ENTERPRISE FUNDS	To account for County operations which derive substantial revenues from service charges. 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.
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, are 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 the proceeds of which are passed through to the Northern New Mexico Regional Transit District (RTD). DFA requires that these funds be accounted for in a trust and agency fund. The budget for the RTD pass-through funds appears in this document.

SANTA FE COUNTY
FISCAL YEAR 2011 BUDGET



SECTION IV
FUND LEVEL SUMMARIES

FUND	TITLE	DEPARTMENTS	PAGE
101	GENERAL FUND	COUNTY-WIDE	IV - 40
SPECIAL REVENUE FUNDS			
201	CORRECTIONS FEES FUND	CORRECTIONS	IV - 43
202	REGIONAL TRANSIT GROSS RECEIPTS TAX	GROWTH MANAGEMENT	IV - 43
203	PROPERTY VALUATION FUND	COUNTY ASSESSOR	IV - 43
204	ROAD FUND	PUBLIC WORKS	IV - 43
206	EMS DISTRICTS FUND	COMMUNITY SERVICES	IV - 44
208	FARM AND RANGE FUND	COUNTY MANAGER	IV - 44
209	FIRE PROTECTION FUND	COMMUNITY SERVICES	IV - 44
211	LAW ENFORCEMENT PROTECTION FUND	COUNTY SHERIFF	IV - 44
212	ENVIRONMENTAL GRT FUND	PUBLIC WORKS	IV - 45
213	CAPITAL OUTLAY GRT FUND	PUBLIC WORKS, COUNTY MANAGER	IV - 46
214	LODGER'S TAX FACILITIES FUND	COUNTY MANAGER-FINANCE	IV - 47
215	LODGER'S TAX ADVERTISING FUND	COUNTY MANAGER-FINANCE	IV - 47
216	FIRE IMPACT FEES FUND	COMMUNITY SERVICES	IV - 47
217	RECREATION FUND	COUNTY MANAGER	IV - 47
218	FILING FEES EQUIPMENT FUND	COUNTY CLERK	IV - 48
219	CORRECTIONS GRT FUND	CORRECTIONS	IV - 48
220	INDIGENT HOSPITAL FUND	COMMUNITY SERVICES	IV - 48
222	FIRE TAX 1/4% GRT FUND	COMMUNITY SERVICES	IV - 48
223	INDIGENT SERVICES FUND	COMMUNITY SERVICES	IV - 49
224	ECONOMIC DEVELOPMENT FUND	GROWTH MANAGEMENT	IV - 49
225	FEDERAL FORFEITURE FUND	COUNTY SHERIFF	IV - 49
226	LINKAGES FUND	COMMUNITY SERVICES	IV - 49
227	HOUSING SECTION 8 VOUCHER FUND	COMMUNITY SERVICES	IV - 50
229	HOUSING ASSISTANCE/ HOME SALES FUND	COMMUNITY SERVICES	IV - 50
230	HOUSING SPECIAL GRANTS FUND	COMMUNITY SERVICES	IV - 50
231	DEVELOPER FEES FUND	COMMUNITY SERVICES	IV - 50
232	EMS HEALTH CARE FUND	COMMUNITY SERVICES	IV - 51
233	WILDLIFE, MOUNTAINS, AND TRAILS FUND	COMMUNITY SERVICES	IV - 51
234	EMS HEALTH HOSPITAL FUND	COMMUNITY SERVICES	IV - 52
237	VASH VOUCHER PROGRAM	COMMUNITY SERVICES	IV - 52
241	ALCOHOL PROGRAMS FUND	COMMUNITY SERVICES	IV - 53
242	DETOX PROGRAMS FUND	COMMUNITY SERVICES	IV - 53
244	FIRE OPERATIONS FUND	COMMUNITY SERVICES	IV - 54
245	REGIONAL EMERGENCY COMMUNICATIONS CENTER FUND	COMMUNITY SERVICES	IV - 54
246	LAW ENFORCEMENT OPERATIONS FUND	COUNTY SHERIFF	IV - 55
247	CORRECTIONS OPERATIONS FUND	CORRECTIONS	IV - 55
250	CDBG FUND	UTILITIES, GROWTH MANAGEMENT	IV - 56
260	SANTA FE RIVER RESTORATION FUND	COMMUNITY SERVICES	IV - 56
CAPITAL IMPROVEMENT FUNDS			
301	HOUSING CAPITAL IMPROVEMENT FUND	COMMUNITY SERVICES	IV - 57
311	ROAD PROJECTS FUND	PUBLIC WORKS	IV - 57
318	STATE SPECIAL APPROPRIATIONS FUND	COMMUNITY SERVICES	IV - 58
330	GOB SERIES 2005 BOND PROCEEDS FUND	PUBLIC WORKS	IV - 59
331	GOB SERIES 2007A BOND PROCEEDS FUND	COMMUNITY SERVICES, PUBLIC WORKS	IV - 59
332	GOB SERIES 2007B BOND PROCEEDS FUND	PUBLIC WORKS	IV - 59
333	2008 GRT REVENUE BOND-JUDICIAL	COMMUNITY SERVICES	IV - 59
334	GOB SERIES 2009 PROCEEDS FUND	GROWTH MANAGEMENT	IV - 60
335	GOB SERIES 2009 BOND PROCEEDS FUND	COMMUNITY SERVICES, PUBLIC WORKS	IV - 60
336	2009 CAPITAL OUTLAY GRT BOND FUND	UTILITIES	IV - 61
337	2010A CAPITAL OUTLAY GRT BOND FUND	UTILITIES	IV - 61
338	2010B CAPITAL OUTLAY GRT BOND FUND	UTILITIES	IV - 61
350	GOB SERIES 1997 BOND PROCEEDS FUND	COMMUNITY SERVICES	IV - 61
353	GOB SERIES 2001 BOND PROCEEDS FUND	COMMUNITY SERVICES, PUBLIC WORKS	IV - 61
370	GRT FACILITIES BOND PROCEEDS FUND	COUNTY MANAGER	IV - 62
380	FIRE TAX REVENUE BOND PROCEEDS FUND	COMMUNITY SERVICES	IV - 62
385	OPEN SPACE BOND PROCEEDS FUND	COMMUNITY SERVICES	IV - 62
DEBT SERVICE FUNDS			
401	GOB BONDS DEBT SERVICE FUND	DEBT	IV - 63
403	EQUIPMENT LOAN DEBT SERVICE FUND	DEBT	IV - 63
405	JAIL REVENUE DEBT SERVICE FUND	DEBT	IV - 63
406	GRT DEBT SERVICE FUND	DEBT	IV - 63
ENTERPRISE FUNDS			
501	REGIONAL PLANNING AUTHORITY FUND	REGIONAL PLANNING AUTHORITY	IV - 64
505	WATER ENTERPRISE FUND	UTILITIES	IV - 64
517	HOUSING SERVICES ENTERPRISE FUND	COMMUNITY SERVICES	IV - 65
518	JAIL OPERATIONS ENTERPRISE FUND	CORRECTIONS DEPARTMENT	IV - 65