



## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

NO.	FUND TYPE	DESCRIPTION
<b>100</b>	<b>GENERAL</b>	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.
<b>200</b> (201 through 299)	<b>SPECIAL REVENUES</b>	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 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.
<b>300</b> (301 through 399)	<b>CAPITAL IMPROVEMENTS</b>	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.
<b>400</b> (401 through 499)	<b>DEBT SERVICE</b>	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.
<b>500</b> (501 through 599)	<b>ENTERPRISE FUNDS</b>	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).
<b>600</b>	<b>INTERNAL SERVICES FUNDS</b>	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.
<b>700</b>	<b>AGENCY FUNDS</b>	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.

# Santa Fe County



## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### FUND TYPES AND FUND DETAIL INDEX

FUND	FUND NAME	DEPARTMENTS AND OFFICES	CAFR Fund Type	Appropriated	Included In Budget	PAGE
101	GENERAL FUND	COUNTY-WIDE	Government <sup>l*</sup>	Yes	Yes	142
<b>SPECIAL REVENUE FUNDS</b>						
201	CORRECTIONS FUND	PUBLIC SAFETY DEPARTMENT/CORRECTIONAL SERVICES	Government <sup>l</sup>	Yes	Yes	148
202	REGIONAL TRANSIT GROSS RECEIPTS TAX	PASS-THROUGH TO NO. CENTRAL NM REG'L TRANSIT DIST.	Government <sup>l</sup>	Yes	Yes	148
203	PROPERTY VALUATION FUND	COUNTY ASSESSOR'S OFFICE	Government <sup>l</sup>	Yes	Yes	148
204	ROAD FUND	PUBLIC WORKS DEPARTMENT-ROAD MAINTENANCE DIV.	Government <sup>l</sup>	Yes	Yes	149
206	EMS DISTRICTS FUND	PUBLIC SAFETY DEPARTMENT/FIRE (EMS) SERVICES	Government <sup>l</sup>	Yes	Yes	149
208	FARM AND RANGE FUND	PUBLIC WORKS DEPARTMENT	Government <sup>l</sup>	Yes	Yes	150
209	FIRE PROTECTION FUND	PUBLIC SAFETY DEPARTMENT/FIRE SERVICES	Government <sup>l</sup>	Yes	Yes	151
211	LAW ENFORCEMENT PROTECTION FUND	SHERIFF'S OFFICE (PUBLIC SAFETY)	Government <sup>l</sup>	Yes	Yes	151
212	ENVIRONMENTAL GROSS RECEIPTS TAX	PUBLIC WORKS-UTILITIES	Government <sup>l</sup>	Yes	Yes	151
213	CAPITAL OUTLAY GROSS RECEIPTS TAX (thru FY13)	PUBLIC WORKS/COUNTY-WIDE CAPITAL PROJECTS	Government <sup>l*</sup>	Yes	Yes	152
214	LODGER'S TAX FACILITIES FUND	COUNTY MANAGER'S OFFICE	Government <sup>l</sup>	Yes	Yes	154
215	LODGER'S TAX ADVERTISING FUND	COUNTY MANAGER'S OFFICE	Government <sup>l</sup>	Yes	Yes	155
216	FIRE IMPACT FEES	PUBLIC SAFETY DEPARTMENT/FIRE SERVICES	Government <sup>l</sup>	Yes	Yes	155
217	RECREATION FUND	PUBLIC WORKS DEPARTMENT-OPEN SPACE PROGRAM	Government <sup>l</sup>	Yes	Yes	156
218	CLERK'S RECORDING FEE FUND	COUNTY CLERK'S OFFICE	Government <sup>l</sup>	Yes	Yes	156
219	CORRECTIONS GROSS RECEIPTS TAX	PUBLIC SAFETY DEPARTMENT/CORRECTIONAL SERVICES	Government <sup>l</sup>	Yes	Yes	157
220	INDIGENT HOSPITAL FUND (GRT)	COMMUNITY SERVICES DEPT./HEALTH SERVICES	Government <sup>l</sup>	Yes	Yes	157
222	FIRE PROTECTION GROSS RECEIPTS TAX	PUBLIC SAFETY DEPARTMENT/FIRE SERVICES	Government <sup>l</sup>	Yes	Yes	157
223	INDIGENT SERVICES FUND	COMMUNITY SERVICES DEPT./HEALTH SERVICES	Government <sup>l</sup>	Yes	Yes	158
224	ECONOMIC DEVELOPMENT FUND	GROWTH MANAGEMENT DEPARTMENT	Government <sup>l*</sup>	Yes	Yes	158
225	FEDERAL FORFEITURE FUND	SHERIFF'S OFFICE (PUBLIC SAFETY)	Government <sup>l</sup>	Yes	Yes	159
226	LINKAGES FUND	COMMUNITY SERVICES DEPT./HOUSING SERVICES	Government <sup>l</sup>	Yes	Yes	160
227	SECTION 8 VOUCHER FUND	COMMUNITY SERVICES DEPT./HOUSING SERVICES	Government <sup>l</sup>	Yes	Yes	160
229	HOUSING ASSISTANCE/HOME SALES FUND	COMMUNITY SERVICES DEPT./HOUSING SERVICES	Proprietary	Yes	Yes	160
231	DEVELOPER FEES FUND	GROWTH MANAGEMENT DEPT./AFFORDABLE HOUSING	Government <sup>l*</sup>	Yes	Yes	161
232	EMS HEALTH SERVICES FUND	COMMUNITY SERVICES DEPT./HEALTH SERVICES	Government <sup>l</sup>	Yes	Yes	161
233	WILDLIFE, MOUNTAINS & TRAILS FUND	PUBLIC WORKS DEPARTMENT-OPEN SPACE PROGRAM	Government <sup>l</sup>	Yes	Yes	162
234	EMS HOSPITAL FUND (GRT)	COMMUNITY SERVICES DEPT./HEALTH SERVICES	Government <sup>l</sup>	Yes	Yes	162
237	VASH VOUCHER FUND	COMMUNITY SERVICES DEPT./HOUSING SERVICES	Government <sup>l</sup>	Yes	Yes	162
241	ALCOHOL PROGRAMS FUND	COMMUNITY SERVICES DEPT./HEALTH SERVICES	Government <sup>l</sup>	Yes	Yes	163
242	DETOX PROGRAMS FUND	COMMUNITY SERVICES DEPT./HEALTH SERVICES	Government <sup>l</sup>	Yes	Yes	163
244	FIRE OPERATIONS FUND	PUBLIC SAFETY DEPARTMENT/FIRE SERVICES	Government <sup>l</sup>	Yes	Yes	164
245	REGIONAL EMERGENCY COMM. CTR. OPS FUND	PUBLIC SAFETY DEPARTMENT/RECC	Government <sup>l</sup>	Yes	Yes	165
246	LAW ENFORCEMENT OPERATIONS FUND	SHERIFF'S OFFICE (PUBLIC SAFETY)	Government <sup>l</sup>	Yes	Yes	166
247	CORRECTIONS OPERATIONS FUND	PUBLIC SAFETY DEPARTMENT/CORRECTIONAL SERVICES	Government <sup>l*</sup>	Yes	Yes	167
250	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l</sup>	Yes	Yes	167
<b>CAPITAL IMPROVEMENT FUNDS</b>						
301	HOUSING CAPITAL IMPROVEMENT FUND	COMMUNITY SERVICES DEPT./HOUSING SERVICES	Government <sup>l</sup>	Yes	Yes	172
305	FEDERAL CAPITAL PROJECT GRANTS	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l</sup>	Yes	Yes	172
311	ROAD PROJECTS FUND	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l</sup>	Yes	Yes	173
313	CAPITAL OUTLAY GROSS RECEIPTS TAX (Beg FY14)	PUBLIC WORKS/COUNTY-WIDE CAPITAL PROJECTS	Government <sup>l*</sup>	Yes	Yes	173
318	SPECIAL APPROPRIATION FUND	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l</sup>	Yes	Yes	176
330	GOB 2005 BOND PROCEEDS FUND	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l</sup>	Yes	Yes	177
331	GOB 2007A BOND PROCEEDS FUND	PUBLIC WORKS DEPT. JUDICIAL COURT COMPLEX PROJECT	Government <sup>l</sup>	Yes	Yes	178
332	GOB 2007B BOND PROCEEDS FUND	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l</sup>	Yes	Yes	178
333	2008 REVENUE BOND PROCEEDS FUND	PUBLIC WORKS DEPT. JUDICIAL COURT COMPLEX PROJECT	Government <sup>l*</sup>	Yes	Yes	178
334	GOB 2008 BOND PROCEEDS FUND	PUBLIC WORKS DEPT.-BUCKMAN DIRECT DIVERSION PROJ.	Government <sup>l</sup>	Yes	Yes	179
335	GOB 2009 BOND PROCEEDS FUND	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l</sup>	Yes	Yes	179
336	2009 CAPITAL OUTLAY GRT BOND PROCEEDS FUND	PUBLIC WORKS DEPT. WATER RIGHTS PURCHASES	Government <sup>l</sup>	Yes	Yes	180
337	2010A CAPITAL OUTLAY GRT BOND PROCEEDS FUND	PUBLIC WORKS DEPT.-BUCKMAN DIRECT DIVERSION PROJ.	Government <sup>l</sup>	Yes	Yes	180
338	2010B CAPITAL OUTLAY GRT BOND PROCEEDS FUND	PUBLIC WORKS DEPT.-BUCKMAN DIRECT DIVERSION PROJ.	Government <sup>l</sup>	Yes	Yes	180
339	GOB 2011 BOND PROCEEDS FUND	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l*</sup>	Yes	Yes	181
340	NMFA LOAN FUND	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l</sup>	Yes	Yes	181
351	GOB 2013 BOND PROCEEDS FUND	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l</sup>	Yes	Yes	182
353	GOB 2001 BOND PROCEEDS FUND	PUBLIC WORKS DEPT. CAPITAL PROJECTS	Government <sup>l</sup>	Yes	Yes	182
370	1997 REVENUE BOND PROCEEDS FUND	PUBLIC SAFETY COMPLEX CONSTRUCTION	Government <sup>l</sup>	Yes	Yes	182
380	FIRE REVENUE BOND PROCEEDS FUND	PUBLIC SAFETY DEPT. /FIRE FACILITIES PROJECTS	Government <sup>l</sup>	Yes	Yes	183
385	OPEN SPACE BOND PROCEEDS FUND	PUBLIC WORKS DEPARTMENT/OPEN SPACE PROJECTS	Government <sup>l</sup>	Yes	Yes	183

Funds identified with an asterisk (\*) are major funds for Comprehensive Annual Financial Report (CAFR) purposes.



# Santa Fe County

## Fiscal Year 2014 Budget

### FUND LEVEL SUMMARIES

#### FUND TYPES AND FUND DETAIL INDEX (cont'd)

FUND	FUND NAME	DEPARTMENTS AND OFFICES	CAFR Fund Type	Appropriated	Included in Budget	PAGE
<b>DEBT SERVICE FUNDS</b>						
401	GENERAL OBLIGATION BOND DEBT SERVICE FUND	DEBT	Government'l	Yes	Yes	186
403	EQUIPMENT LOAN DEBT SERVICE FUND	DEBT	Government'l	Yes	Yes	186
405	JAIL DEBT SERVICE FUND	DEBT	Government'l	Yes	Yes	187
406	REVENUE BOND DEBT SERVICE FUND	DEBT	Government'l	Yes	Yes	187
414	LOAN/GRANT DEBT SERVICE FUND	DEBT	Government'l	Yes	Yes	187
<b>ENTERPRISE FUNDS</b>						
501	REGIONAL PLANNING AUTH. ENTERPRISE FUND	GROWTH MANAGEMENT DEPARTMENT	Proprietary	Yes	Yes	190
505	WATER ENTERPRISE FUND	PUBLIC WORKS DEPARTMENT/UTILITIES	Proprietary	Yes	Yes	191
517	HOUSING SERVICES ENTERPRISE FUND	COMMUNITY SERVICES DEPT./HOUSING SERVICES	Proprietary	Yes	Yes	192
<b>AGENCY FUNDS</b>						
	COUNTY TREASURER	PROPERTY TAX COLLECTED ON BEHALF OF OTHER ENTITIES	Fiduciary	No	No	XX
	COUNTY SHERIFF		Fiduciary	No	No	XX
	BAIL BONDS	BAIL COLLECTED FROM INMATES ON BEHALF OF THE COURTS	Fiduciary	No	No	XX
	SHERIFF'S WRIT		Fiduciary	No	No	XX
	ADULT INMATE TRUST FUND		Fiduciary	No	No	XX
	JUVENILE INMATE TRUST FUND		Fiduciary	No	No	XX
	REGION III TASK FORCE		Fiduciary	No	No	XX

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