

SANTA FE COUNTY  
FISCAL YEAR 2010 BUDGET



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# FUND TYPE DESCRIPTIONS

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 that derives 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. Accounting for such funds if any, are handled using balance sheet accounts rather than revenues and expenditures, and are not included in this budget.

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**FUND LISTING**

FUND	TITLE	DEPARTMENTS	PAGE
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**SPECIAL REVENUE FUNDS**

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204	ROAD FUND	GROWTH MANAGEMENT	IV - 43
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208	FARM AND RANGE FUND	COUNTY MANAGER	IV - 44
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212	ENVIRONMENTAL GRT FUND	GROWTH MANAGEMENT	IV - 45
213	CAPITAL OUTLAY GRT FUND	GROWTH MANAGEMENT, COUNTY MANAGE	IV - 45-46
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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 - 47
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
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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
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318	STATE SPECIAL APPROPRIATIONS FUND	COMMUNITY SERVICES	IV - 57-58
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331	GOB SERIES 2007A BOND PROCEEDS FUND	COMMUNITY SERVICES, GROWTH MGMT.	IV - 58
332	GOB SERIES 2007B BOND PROCEEDS FUND	PUBLIC WORKS	IV - 58
333	2008 GRT REVENUE BOND-JUDICIAL	COMMUNITY SERVICES	IV - 59
334	GOB SERIES 2009 PROCEEDS FUND	GROWTH MANAGEMENT	IV - 59
335	GOB SERIES 2009 BOND PROCEEDS FUN	COMMUNITY SERVICES, GROWTH MGMT.	IV - 59
340	EQUIPMENT LOAN PROCEEDS FUND	COMMUNITY SERVICES	IV - 59
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353	GOB SERIES 2001 BOND PROCEEDS FUND	COMMUNITY SERVICES, GROWTH MGMT.	IV - 60
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