

SANTA FE COUNTY  
FISCAL YEAR 2009 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 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), Housing Enterprise Fund (public housing), and the Jail Enterprise Fund (adult and youth detention facilities).
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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