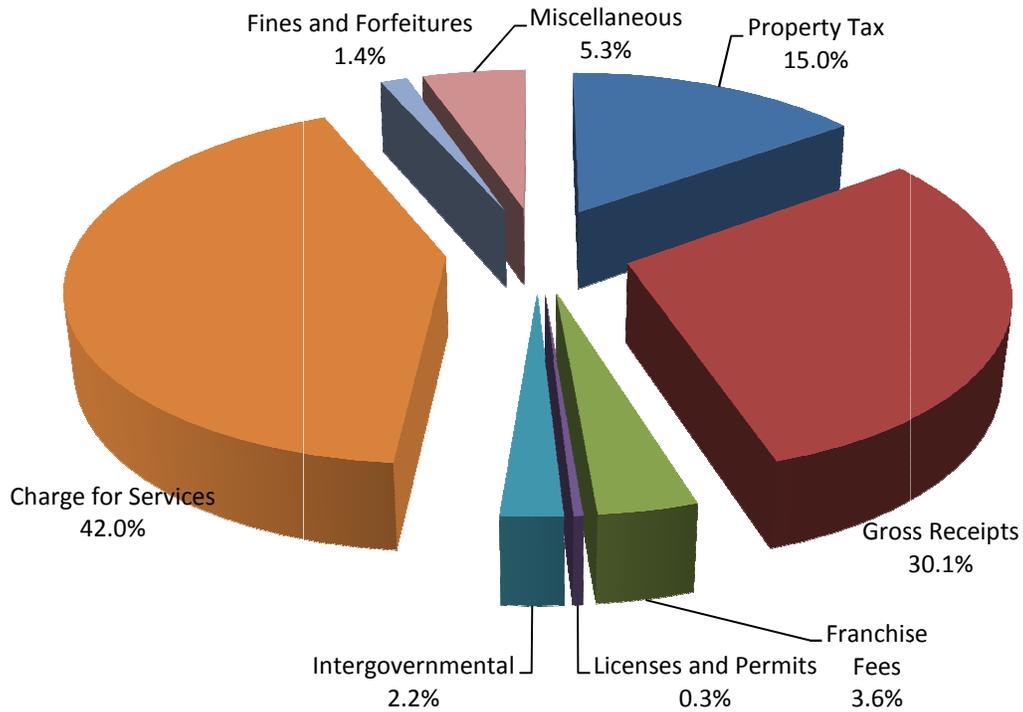
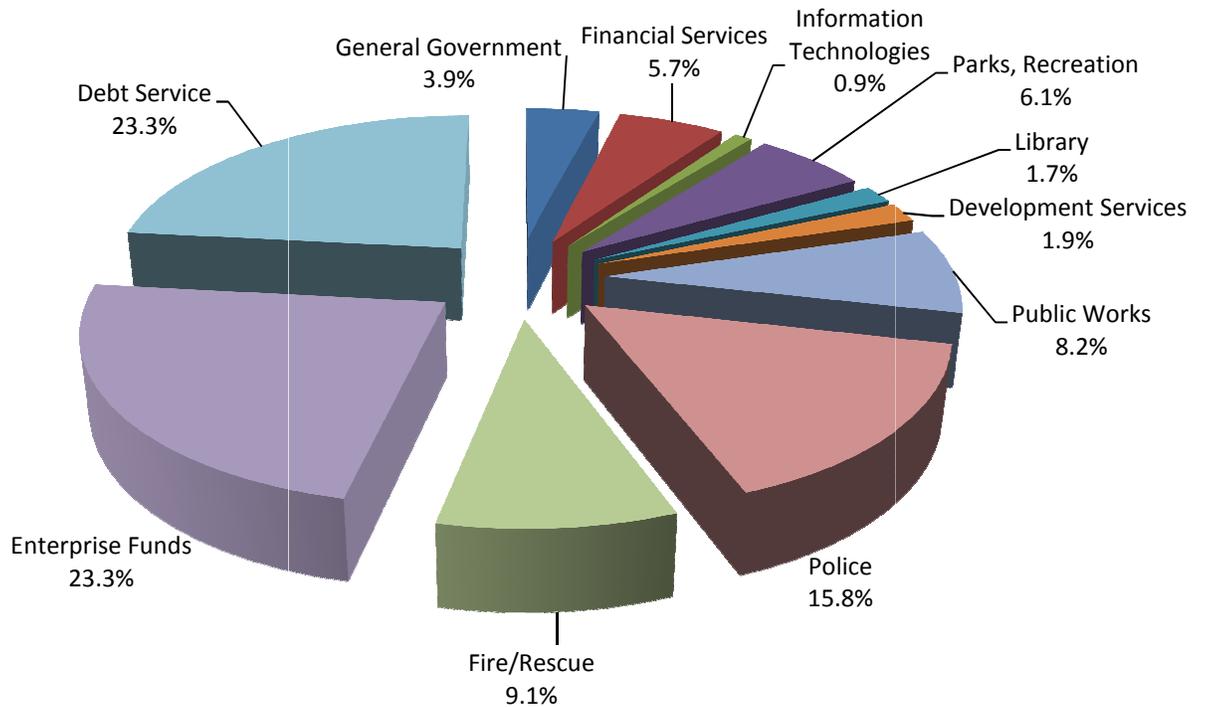


**Where the Money Comes From – All Funds \$110,691,504**



**Where the Money Goes \$118,633,465**



All Fund revenue and expenditure amounts do not include internal service fund budgets or transfers.

**CITY OF RIO RANCHO**  
**GOVERNMENTAL FUNDS BUDGET SUMMARY**  
**FOR THE PERIOD 7/1/2013 TO 6/30/2014**

FUND NUMBER AND TITLE		BEG FUND BALANCE	REVENUES	OPERATING TRANSFERS	EXPENDITURES	ENDING FUND BALANCE
101	General Fund	9,285,164	53,053,327	(1,665,973)	52,764,110	7,908,408
201	Donation Revenue	2,291	2,200		3,617	874
202	Animal Control Contributions	23,350	30,800		54,150	-
204	Donations ACO/Police	9,821	1,500		11,321	-
206	Recreation Activities	108,354	307,549		388,589	27,314
207	KRRB Grant	2,500	80,000	(2,500)	80,000	-
212	Workers Compensation Fund	766,652	751,000		765,894	751,758
213	Rio Metro Fund	2,756	104,480		107,236	-
215	Senior Center Programs	17,743	10,070		18,676	9,137
216	Senior Center Programs II	11,810	16,585		16,585	11,810
224	Promotions Fund	30,836	114,800	195,397	309,915	31,118
225	Convention Visitors Bureau	26,127	322,005	5,127	326,018	27,241
226	Cable Committee	6,157	113,070		118,500	727
227	SAD Operations	11,626	-	65,291	65,161	11,756
240	Local Government Correction Fund	10,203	260,000	109,797	380,000	-
241	Law Enforcement	10,347	99,600		109,947	-
242	Public Safety Enforcement Aid	7,082			7,082	-
243	Traffic Education	46,655	90,000		90,000	46,655
246	PS Misc. Revenue / Donations Fund	4,082	3,500		7,582	-
250	Fire Protection	229,046	649,308		672,267	206,087
251	EMS	3	19,814		19,817	-
253	Summer Lunch Program	53,562	135,000		188,562	-
256	DWI Program	228,274			228,274	-
259	Federal Grants	-	17,046	-	17,046	-
260	Environmental Gross Receipts	578,836	671,691		755,044	495,483
263	Higher Education GRT	3,655,516	2,118,668		1,613,000	4,161,184
270	Municipal Road	411,052	599,200		728,005	282,247
305	Infrastructure	1,076	-	(1,076)	-	-
311	Computer/Software Replacement	-	-	112,860	112,860	-
312	Equipment Replacement	12,019	-	145,226	157,245	-
313	City Facility Improvement/Replace	19,142	71,380	-	68,150	22,372
315	State Appropriation Capital	7		(7)	-	-
329	2009 GO Bond Construction	636,065			636,065	-
351	Impact Fees - Roads	207,486	53,856		51,616	209,726
352	Impact Fees - Bikeways/Trails	9,287	1,921		1,921	9,287
353	Impact Fees - Parks	228,583	25,177		216,013	37,747
354	Impact Fees - Public Safety	127,711	50,884		26,949	151,646
355	Impact Fees - Drainage	205,754	44,680		101,021	149,413
362	SAD 5 Debt Service	-	13,991	(13,891)	100	-
363	SAD 6 Debt Service	714,913	680,228	(20,400)	605,502	769,239
364	SAD 7A Debt Service	1,877,109	680,228	(20,400)	1,938,471	598,466
365	SAD 8 Debt Service	388,674	133,544	(10,600)	246,444	265,174
375	HUD-CDBG Fund		379,649		379,649	-
376	Crime Victims Assistance II	-	49,516	4,397	53,913	-
401	G.O. Bonds Debt Service	4,800,827	3,233,959		5,311,647	2,723,139
424	Series 2005 GRT Debt Service	14,605,570	1,540,475		2,243,363	13,902,682
425	GRT Refund NMFA Loan	2,666	333,589		334,098	2,157
426	HP Debt Service Loan Fund	61,384	415,238		431,664	44,958
427	HS Debt Service Loan Fund	32,750	422,028		437,473	17,305
428	PS Vehicle Loan Fund	-	218,871		218,871	-
706	Solid Waste Indigent Fund	3	16,000		16,003	-
710	RREDC Agency Fund	1,455	10,000	(300)	11,155	-
730	GRIP Fund		301,866		301,866	-
750	Health Self Insurance Fund	2,133,635	5,442,363		5,784,404	1,791,594
751	Dental Self Insurance Fund	93,425	466,730		468,454	91,701
<b>TOTAL</b>		<b>\$ 41,699,386</b>	<b>\$ 74,157,386</b>	<b>\$ (1,097,052)</b>	<b>\$ 80,001,315</b>	<b>\$ 34,758,405</b>

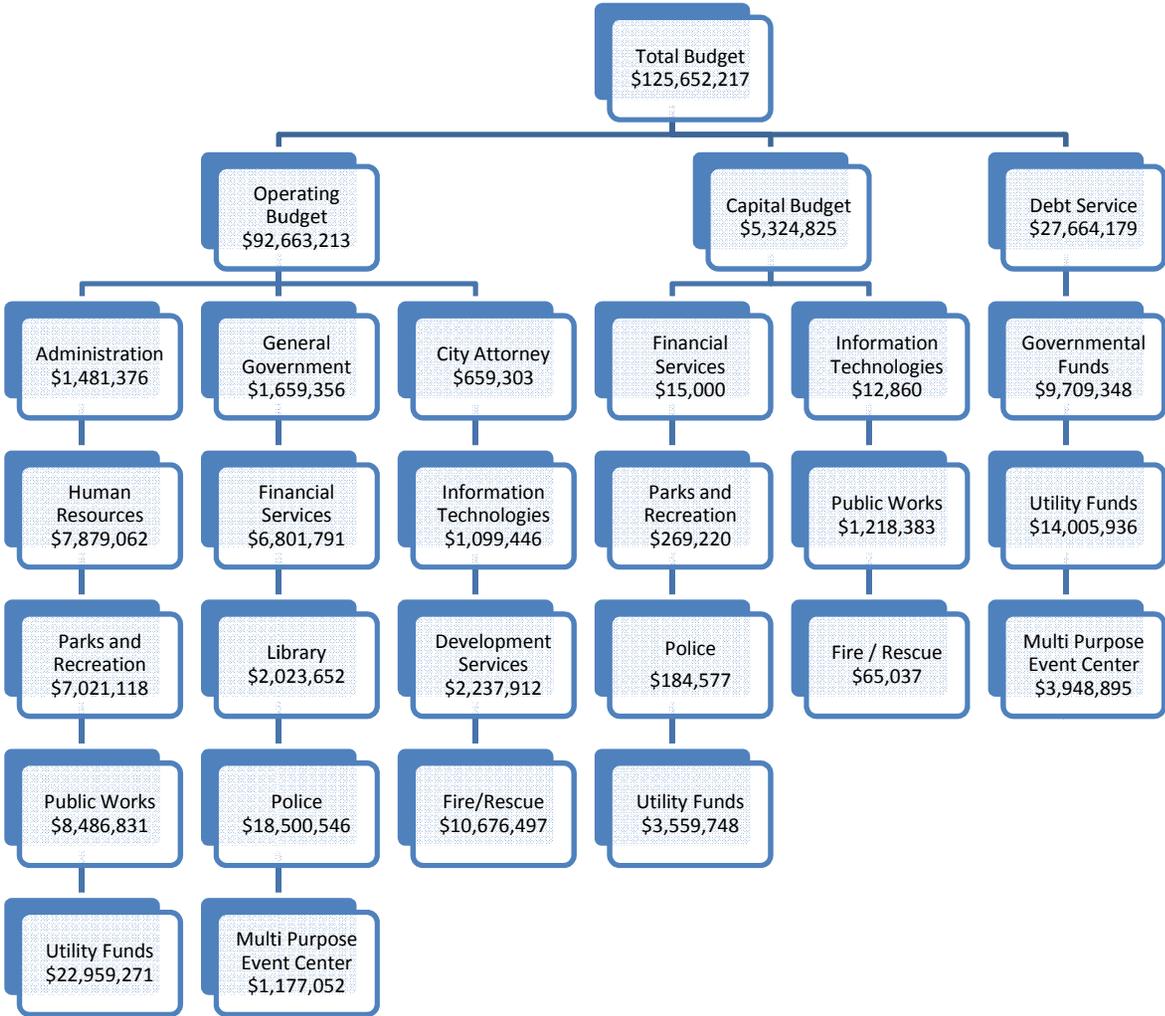
**CITY OF RIO RANCHO  
UTILITY FUNDS BUDGET SUMMARY  
FOR THE PERIOD 7/1/2013 TO 6/30/2014**

FUND NUMBER AND TITLE	BEG FUND		OPERATING		ENDING FUND
	BALANCE	REVENUES	TRANSFERS	EXPENDITURE	BALANCE
501 Department of Utilities	\$ 9,224,665	\$ 38,162,928	\$ (12,440,167)	\$ 23,895,570	11,051,856
512 Equipment Replacement Fund	136,497	100	335,750	454,821	17,526
532 Debt Service / NMFA Loan	61,191	-	1,239,393	1,239,393	61,191
533 Utility 2009 Ref. Debt Service	172	-	5,982,682	5,982,682	172
534 Utility 2008 Bond Debt	21	-	894,243	867,074	27,190
536 Debt Service / NMED Loan	1,371,283	6,000	704,867	704,867	1,377,283
538 Utility 2005 Bond Debt	18,033,078	7,500	1,797,727	3,453,895	16,384,410
539 Utility 2007 Bond Debt	3,225,554	13,000	1,758,025	1,758,025	3,238,554
540 CIF Water Operation	217,942	-	646,197	446,197	417,942
542 Water Rights Fund	1,520,045	2,254,400	(1,163,407)	1,446,024	1,165,014
545 Water Impact Fees	364,917	88,954	-	2,669	451,202
550 CIF Wastewater	98,072	-	200,000	200,000	98,072
552 Effluent Fund	4,744	-	-	-	4,744
555 Wastewater - Impact Fees	141,606	62,627	-	1,879	202,354
573 2008 UT Bond Construction	27,169	-	(27,169)	-	-
576 NMED Loan Construction WWTP #6	-	-	71,859	71,859	-
<b>UTILITY TOTAL</b>	<b>\$ 34,426,956</b>	<b>\$ 40,595,509</b>	<b>\$ -</b>	<b>\$ 40,524,955</b>	<b>\$ 34,497,510</b>

**CITY OF RIO RANCHO  
MULTI-PURPOSE EVENT CENTER FUNDS BUDGET SUMMARY  
FOR THE PERIOD 7/1/2013 TO 6/30/2014**

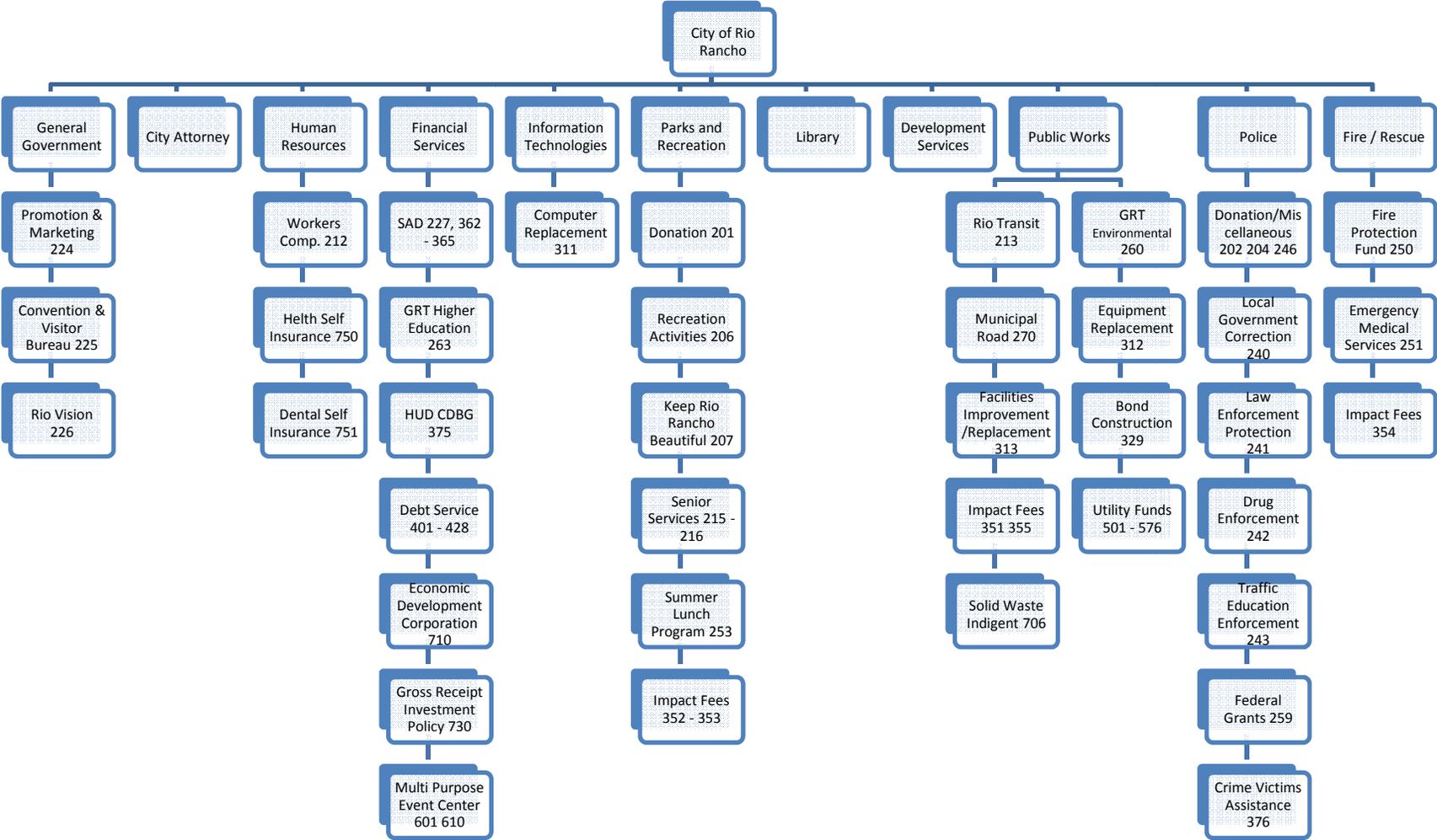
FUND NUMBER AND TITLE	BEG FUND		OPERATING		ENDING FUND
	BALANCE	REVENUES	TRANSFERS	EXPENDITURE	BALANCE
601 Multi - Purpose Event Centre Fund	\$ 4,767	\$ 350,000	\$ 827,052	\$ 1,177,052	\$ 4,767
610 MPEC Debt Service Fund	31,057,824	2,207,398	270,000	3,948,895	29,586,327
<b>MPEC TOTAL</b>	<b>\$ 31,062,591</b>	<b>\$ 2,557,398</b>	<b>\$ 1,097,052</b>	<b>\$ 5,125,947</b>	<b>\$ 29,591,094</b>
<b>All FUNDS</b>	<b>\$ 107,188,933</b>	<b>\$ 117,310,293</b>	<b>\$ -</b>	<b>\$ 125,652,217</b>	<b>\$ 98,847,009</b>

# Components of the Total Financial Plan Fiscal Year 2014



# Special Funds by Departments

## Fiscal Year 2014



**ALL FUNDS SUMMARY**  
**Revenue / Sources Detail**

	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Adopted	Variance FY14 - FY13 Increase (Decrease)	% Change FY14/FY13 Increase (Decrease)
<b>Balances and Reserves</b>						
Beginning Balances	\$ 43,055,912	\$ 43,055,912	\$ 48,178,262	\$ 107,188,933	\$ 59,010,671	122%
<b>Taxes</b>						
Property Tax	16,260,910	16,260,910	16,439,392	16,642,958	203,566	1%
Local Taxes	368,986	368,986	294,716	315,000	20,284	7%
Gross Receipts	31,659,579	31,659,579	32,682,290	33,013,999	331,709	1%
Franchise Fees	3,204,301	3,204,301	3,568,461	3,945,419	376,958	11%
Total	51,493,776	51,493,776	52,984,859	53,917,376	932,517	2%
<b>Licenses and Permits</b>						
	595,521	595,521	347,318	386,668	39,350	11%
<b>Intergovernmental</b>						
Federal Grants	11,538,005	11,538,005	8,701,637	648,316	(8,053,321)	-93%
State Grants	12,673,821	12,673,821	4,940,871	853,722	(4,087,149)	-83%
County Grants	355,622	355,622	649,280	51,000	(598,280)	-92%
State Shared Taxes	888,336	888,336	936,741	915,763	(20,978)	-2%
Total	25,455,784	25,455,784	15,228,529	2,468,801	(12,759,728)	-84%
<b>Charge for Services</b>						
General Government	1,717,885	1,717,885	1,939,461	1,933,190	(6,271)	0%
Public Safety	2,133,409	2,133,409	2,614,008	2,842,388	228,380	9%
Cultural/Recreation	1,288,841	1,288,841	1,441,371	1,475,632	34,261	2%
Operating Utility Revenue	32,509,537	32,649,672	38,077,298	40,291,528	2,214,230	6%
Total	37,649,672	37,789,807	44,072,138	46,542,738	2,470,600	6%
<b>Fines and Forfeitures</b>						
	1,168,293	1,168,293	1,525,092	1,526,800	1,708	0%
<b>Miscellaneous</b>						
Interest Income	59,968	59,968	53,624	79,190	25,566	48%
Rents and Royalties	75,638	75,638	69,921	71,980	2,059	3%
Contributions/Donations	78,476	78,476	137,964	50,801	(87,163)	-63%
Reimbursements	2,946,214	2,946,214	3,102,580	3,071,914	(30,666)	-1%
MPEC Revenue	526,213	526,213	492,230	350,000	(142,230)	-29%
Other Miscellaneous	942,389	942,389	936,929	389,146	(547,783)	-58%
Impact Fees	1,262,121	1,262,121	732,957	328,099	(404,858)	-55%
Internal Services*	6,160,851	6,160,851	6,311,512	6,618,789	307,277	5%
Total	12,051,870	12,051,870	11,837,717	10,959,919	(877,798)	-7%
<b>Special Assessments</b>						
	1,620,357	1,620,357	859,187	1,507,991	648,804	76%
<b>Other Sources</b>						
Bond Proceeds	-	-	46,854,670	-	(46,854,670)	-100%
Loan Proceeds	13,087,888	13,087,888	23,200,005	-	(23,200,005)	-100%
Total	13,087,888	13,087,888	70,054,675	-	(70,054,675)	-100%
Total Sources	\$ 186,179,073	\$ 186,319,208	\$ 245,087,777	\$ 224,499,226	\$ (20,588,551)	-8%

This chart excludes interfunds transfers

\* Miscellaneous Revenues "Internal Services". Revenues in this category are transferred from other City funds to the City's Self Insurance Funds which pay expenditures related to health, dental, and workers compensation insurance and claims.

**ALL FUNDS SUMMARY**  
**Expenditures by Object**

	FY 11	FY 12	FY 13	FY 14	Variance	% Change
	Actual	Actual	Actual	Adopted	FY14 - FY13 Increase (Decrease)	FY14/FY13 Increase (Decrease)
<b>Operating Expenditures</b>						
<i>Personal Services</i>						
Wages & Salaries	\$ 28,583,058	\$ 29,266,976	\$ 29,968,043	\$ 30,336,530	\$ 368,487	1%
Fringe Benefits	11,857,107	\$ 11,975,693	12,118,476	13,331,549	1,213,073	10%
Total Personal Services	40,440,165	41,242,669	42,086,519	43,668,079	1,581,560	4%
<i>Materials &amp; Services</i>						
Contracts and Services	6,175,681	5,622,697	5,920,814	7,641,844	1,721,030	29%
Programs	468,652	432,697	418,319	633,828	215,509	52%
Membership/Subscriptions	183,912	178,179	209,268	184,861	(24,407)	-12%
Conference, Travel and Training	133,299	148,721	172,655	245,789	73,134	42%
Postage	232,140	250,294	267,991	303,027	35,036	13%
Repair & Maintenance	3,790,413	2,987,697	3,401,444	4,271,305	869,861	26%
Fleet Maintenance	913,153	963,243	1,041,058	1,101,224	60,166	6%
Gasoline	1,189,186	5,226,171	1,302,285	1,340,499	38,214	3%
Utilities (1)	4,893,514	196,236	5,603,673	6,246,361	642,688	11%
Communications (2)	234,468	1,327,713	199,645	209,486	9,841	5%
Supplies	2,970,539	3,143,791	2,449,714	4,007,016	1,557,302	64%
Minor Furniture & Equipment	935,898	1,135,768	1,241,334	945,165	(296,169)	-24%
Other Costs	25,448,793	19,026,085	21,630,758	15,408,259	(6,222,499)	-29%
Contractor Payment - Utilities	5,384,608	5,962,410	6,189,755	6,456,470	266,715	4%
Total Material & Services	52,954,256	46,601,702	50,048,713	48,995,134	(1,053,579)	-2%
Total Operating Expenditures	93,394,421	87,844,371	92,135,232	92,663,213	527,981	1%
<b>Capital Outlay</b>						
Capital Projects - Infrastructure	41,438,386	30,731,730	20,428,545	4,365,549	(16,062,996)	-79%
Vehicles & Heavy Equipment	1,079,245	421,848	788,317	648,970	(139,347)	-18%
Major Furniture & Equipment	113,938	305,507	173,888	310,306	136,418	78%
Total Capital Outlay	42,631,569	31,459,085	21,390,750	5,324,825	(16,065,925)	-75%
<b>Debt Service</b>	22,417,406	22,484,546	25,163,175	27,664,179	2,501,004	10%
<b>Other Uses</b>						
Balances & Reserves	30,467,036	32,632,093	67,933,091	98,847,009	30,913,918	46%
<b>Total Expenditures</b>	<b>\$ 188,910,432</b>	<b>\$ 174,420,095</b>	<b>\$ 206,622,248</b>	<b>\$ 224,499,226</b>	<b>\$ 17,876,978</b>	<b>9%</b>

(1) Includes: Local Telephone services, Water & Sewer, Gas & Electric services

(2) Includes: Long Distance Telephone, Cellular Phone services & Pagers

Note: Budgeted expenditures include health, dental, and workers compensation insurance costs for employees in many funds. These budgeted expenditures are transferred to self insurance funds to pay expenditures related to insurance and claims (also a budgeted expense). This may overstates total expenditures in the "All Funds Summary".

**FUND BALANCE CHANGE**

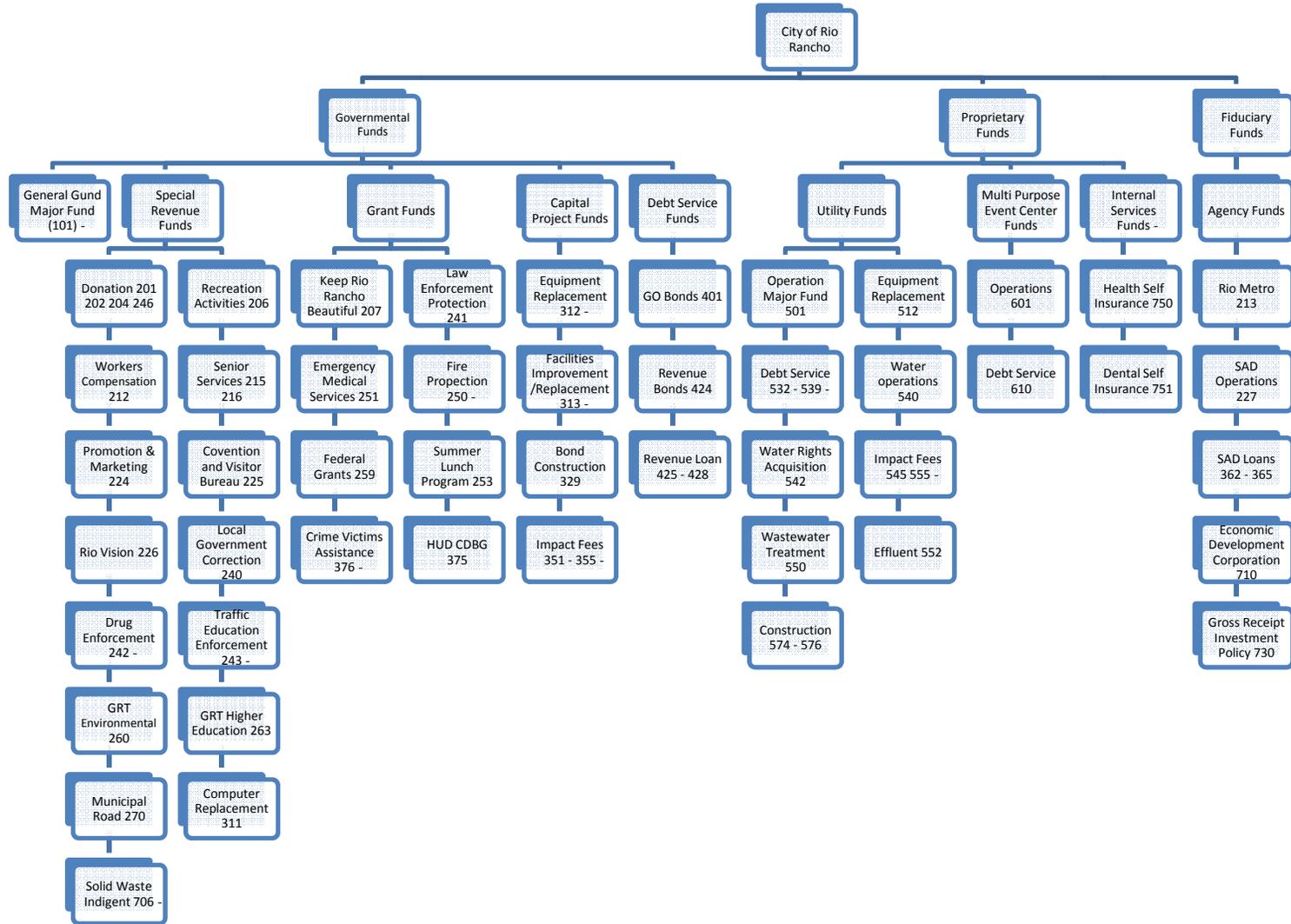
**By Object of Funds**

**Fiscal Year 2014**

	General Fund	Special Revenue Funds		Capital Projects Funds	Debt Service Funds	Agency Funds	Internal Services Funds	Enterprise Funds	Total
		Non-Grant Funded	Grant Funded						
<b>Beginning Fund Balance 7/1/2014</b>	9,285,164	5,944,844	295,465	1,447,123	19,503,197	2,996,533	2,227,060	65,489,547	107,188,933
<b>Revenues:</b>									
Taxes	42,084,001	3,196,523	-	-	6,130,088	301,866	-	2,204,898	53,917,376
Licenses and Permits	386,668	-	-	-	-	-	-	-	386,668
Governmental Revenues	439,868	599,000	1,429,933	-	-	-	-	-	2,468,801
Charge for Services	5,464,256	742,954	-	-	-	44,000	-	40,291,528	46,542,738
Fines & Forfeitures	1,436,000	90,800	-	-	-	-	-	-	1,526,800
Miscellaneous	3,242,534	799,361	-	247,898	34,072	1,578,471	5,909,093	656,481	12,467,910
<i>Total Revenues</i>	53,053,327	5,428,638	1,429,933	247,898	6,164,160	1,924,337	5,909,093	43,152,907	117,310,293
									-
Other Financing Sources									-
Transfer from	3,883	423,181	4,397	145,226	-	65,291	-	14,997,795	15,639,773
									-
<b>Total Available Resources</b>	62,342,374	11,796,663	1,729,795	1,840,247	25,667,357	4,986,161	8,136,153	123,640,249	240,138,999
									-
<b>Expenditures</b>									-
Personal Service	41,134,195	431,633	199,019	-	-	52,661	-	1,850,571	43,668,079
Material & Services	11,564,412	4,588,357	1,036,819	40,662	3,000	3,223,274	6,252,858	22,285,752	48,995,134
Capital Outlay	65,503	451,595	29,661	1,218,318	-	-	-	3,559,748	5,324,825
Debt Service	-	479,530	255,702	-	8,974,116	-	-	17,954,831	27,664,179
<i>Total Expenditures</i>	52,764,110	5,951,115	1,521,201	1,258,980	8,977,116	3,275,935	6,252,858	45,650,902	125,652,217
									-
Transfer to Other Funds	1,669,856	-	2,507	1,076	-	65,591	-	13,900,743	15,639,773
<b>Ending Fund Balance 6/30/2014</b>	7,908,408	5,845,548	206,087	580,191	16,690,241	1,644,635	1,883,295	64,088,604	98,847,009
<b>Net Change in Revenues/Expenses</b>	289,217	(522,477)	(91,268)	(1,011,082)	(2,812,956)	(1,351,598)	(343,765)	(2,497,995)	(8,341,924)

# City of Rio Rancho Budgetary Funds

## Fiscal Year 2014



<b>SCHEDULE OF INSURANCE - ALL FUNDS</b>
<b>FY 2014</b>

INSURANCE	PREMIUMS			
	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted
Group Health	\$ 4,119,311	\$ 4,153,716	\$ 4,206,105	\$ 4,596,268
Group Life	36,354	36,471	37,543	39,040
Group Dental	376,230	362,728	368,401	397,753
Workers Compensation	547,632	558,995	582,987	787,186
Retiree Healthcare	480,800	538,723	597,404	617,126
Civil Rights	131,493	118,809	137,297	142,240
Law Enforcement Officers	132,592	118,162	137,580	143,011
Auto Liability - Physical Damage	196,318	168,272	195,541	190,572
General Liability	294,863	227,137	328,889	344,152
Property	275,009	279,386	269,767	262,242
Volunteers	1,300	1,300	1,300	1,300
<b>TOTAL</b>	<b>\$ 6,591,902</b>	<b>\$ 6,563,698</b>	<b>\$ 6,862,814</b>	<b>\$ 7,520,890</b>

Group Health, Group Life and Group Dental is provided through Presbyterian Health. All other coverage is provided by New Mexico Self Insurer's Fund.

**Coverage Amounts:**

Civil Right	\$1,000,000
Law Enforcement Officers	\$1,000,000
Auto Liability & Physical Damage	\$1,000,000/\$750,000
General Liability	\$750,000/\$4,000,000
Property	\$15,000,000
Volunteer	\$250,000

Group Health, Group Life, and Group Dental coverage vary according to employees' choice of plans.