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Donations Fund (201) 302

To account for funds donated to the City of Rio Rancho. Expenditures from this fund will be used for the purposes

Spay and Neuter Fund (202) 303

To account for donations and grants for the Animal Control programs. Funds can be used for the Spay and Neuter program.

Donations ACO / Police Fund (204) 304

To account for donations and grants for the Animal Control / Police programs. Expenditures from this fund will be used for the purposes specified by the donor.

Recreation Fund (205) 305

To account for revenues collected from taxes on cigarettes sold within city boundaries pursuant to the Cigarette Tax Act, NMSA 7-12-1 and 7-12-15. Expenditures from this fund may be used for recreational facilities and salaries of employees necessary for the operation of such facilities.

Recreation Activities Fund (206) 306

To account for revenues received for recreation fees. Expenditures may be used for programs and activities, such as classes and recreational programs.

Keep Rio Beautiful Grant Fund (207) 307

To account for New Mexico Clean & Beautiful Litter Control & Beautification grant funds. Expenditures from this fund may be used for equipment, landscaping, program promotion, recycling, education, and anti-graffiti programs. (Pursuant to NMSA, Section 67-16-1 to 67-16-14.)

Community Emergency Response (CERT) Program (208) 308

To account for Community Emergency Response Team federal grant. Expenditures from this fund may be used to find, train, equip, and maintain citizen volunteer teams to respond to and support emergency operations. (Pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act, As Amended 42 U.S.C. 5121 et seq.)

City Vending Fund (210) 309

To account for funds received from a former agreement with the Pepsi-Cola Company.

Workers Compensation Fund (212) 310

To account for revenues from other funds for the purpose of self funding workers compensation insurance and claims administered by the New Mexico Self Insurance Fund.

Rio Metro Fund (213) 311

To account for Para-transit fees collected on behalf of the Rio Metro Transit System and the reimbursement of bus maintenance costs associated with Rio Metro Transit System.

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Senior Services Programs Fund (215) 312
To account for revenues received from Senior Center members for trips, tours, clubs, and special events. Expenditures from this fund may be used for program expenditures or capital needs.

Senior Services Programs II Fund (216) 313
To account for revenues received from donations and recreation fees. Expenditures from this fund may be used for Senior Center recreation programs.

Library Fund (220) 314
To account for state and county bond money for the purpose of establishing, increasing or improving the library, in accordance with the applicable bond restrictions.

Promotion and Marketing Fund (224) 315
To account for promotional activities. Expenditures from this fund may be used for special events; promoting convention, exposition or entertainment facilities; or advertising and marketing facilities.

Rio Rancho Convention & Visitors Bureau (225) 316
To account for revenues collected from occupancy taxes (5%) levied within city boundaries pursuant to NMSA 3-38-15. Expenditures from this fund may be used for acquiring, constructing, improving, establishing, and operating convention, exposition or entertainment facilities; acquiring or obtaining an interest in such facilities; or advertising, publicizing, and promoting such facilities.

Rio Vision Fund (226) 317
To account for cable franchise fees (which is 2% of the amount billed) received to operate and promote a government and education television channel.

SAD Operations (227) 318
To account for Special Assessment District (SAD) administrative fees which may be used for collection or other expenditures related to the administration of Special Assessment Districts.

Local Government Correction Fund (240) 319
To account for revenues collected from the assessment of correction fees and court costs, pursuant to NMSA 35-14-11. Expenditures from this fund may be used for training municipal jailers and juvenile detention officers; for planning, construction, operating and maintaining a municipal jail for juveniles in a detention facility; or for complying with match or contribution requirements for the receipt of federal funds relating to jailing or juvenile detention facilities.

Law Enforcement Protection Fund (241) 320
To account for state revenues received pursuant to the Law Enforcement Correction Act, NMSA 29-13-3. Expenditures from this fund may be used for the repair and purchase of law enforcement apparatus and equipment, expenditures associated with advanced law enforcement planning and training, and complying with match or contribution requirements for receipt of federal funds, and salaries for law enforcement personnel under certain conditions.

DPS Drug Enforcement Aid Fund (242) 321
To account for revenue generated from asset forfeitures obtained through narcotics investigations. These revenues can be utilized for officer overtime, police equipment, undercover vehicles, and purchase of evidence, training and other narcotic investigation related expenses. There is a federal guideline referencing how these monies are to be expended (Pursuant to the Attorney General's Guidelines on Seized and Forfeited Property, July 1990).

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Traffic Education and Enforcement Fund (243) 322

To account for revenues received from traffic violations.

NM Gang Task Force Fund (245) 323

To account for revenue received from the U.S. Department of Justice, Justice Assistance Grant (JAG) and the American Recovery and Reinvestment Act (ARRA) to provide training for police agencies throughout the state (Pursuant to the Omnibus Crime Control and Safe Streets Act of 1968 and the American Recovery and Reinvestment Act of 2009, Public Law 111-5, (the "Recovery Act")).

Police Miscellaneous Revenue / Donation Fund (246) 324

To account for miscellaneous revenues such as confiscations from state and/or regional task forces; other miscellaneous revenues from sales of evidence and purchases of department issued duty weapons by retiring officers; donations/contributions from businesses & individuals in the community. Donations will be used for the purposes specified by the donor. Expenditures from this fund may be used to replace duty weapons, purchase minor equipment for vehicles and for daily police operations.

Fire Protection Fund (250) 325

To account for state revenues received pursuant to the Fire Protection Fund Law, NMSA 59A-53-1 to 19. Expenditures from this fund may be used for the purchase, construction, operating and maintenance of fire stations, except for the station's water supply system; fire apparatus and equipment; the payment of insurance premiums on the above; and for insurance premiums for injuries or death of firefighters.

Emergency Medical Services Fund (251) 326

To account for state revenues received pursuant to the Emergency Medical Services Fund Act, 24-10A-1 to 10. Expenditures from this fund may be used for the establishment of emergency medical services; to acquire emergency medical services vehicles, equipment and supplies; and for training and licensing of local emergency management services personnel.

State Grants Fund (252) 327

To account for state grants.

Summer Lunch Program (253) 328

To account for the US Department of Agriculture's Summer Food Service Program (SFSP) administered through the Children Youth and Families Department of the State of New Mexico. The New Mexico SFSP is the single largest federal resource available for local organizations that want to combine a lunch program with a summer activity program for children. The SFSP provides free, nutritious meals and snacks to help children in low-income areas get the nutrition throughout the summer months when they are out of school.

Recovery EECBG Fund (254) 329

To account for revenues received from the Department of Energy's Energy Efficiency and Conservation Block Grant (EECBG) under the 2009 American Recovery and Reinvestment Act (ARRA) to be used to develop and implement a City Energy & Sustainability Plan, develop a Comprehensive Bicycle/Pedestrian Transportation Master Plan, purchase and install equipment for Server Virtualization and Consolidation, provide Building Inspection Training, to install Building Lighting Retrofits and a Cool Roof on the Santa Ana Star Event Center.

E – 911 Fund (255) 330

To account for Enhance 9-1-1 system state grant (63-9D-1 to 20, NMSA 1978).

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DWI Program Fund (256) 331

To account for the provision of alcohol treatment and rehabilitation services for street inebriates (7-1-6.40, NMSA 1978).

Federal Grants Fund (259) 332

To account for public safety federal grants.

Environmental Gross Receipts Tax Fund (260) 333

To account for municipal gross receipts tax revenues received to be used for the acquisition, construction, operation, and maintenance of solid waste facilities, water facilities, sewer systems, and related facilities. (Section 7-19D-17, NMSA 1978).

Higher Education GRT Fund (263) 334

To account for municipal gross receipts tax revenues received to be used for the acquisition, construction, renovation or improvement of facilities of a four-year post-secondary public education institution located in the municipality and acquisition of or improvements to land for those facilities or payment of municipal higher education facilities gross receipts tax revenue bonds issued pursuant to Chapter 3, Article 31 NMSA 1978.

Municipal Road Fund (270) 335

To account for revenues received from the levy of a tax per gallon of gasoline purchased within City boundaries, pursuant to the County and Municipal Gasoline Tax Act, NMSA 7-1-6.9. Expenditures from this fund may be used for bridge and road projects on transit routes; for purchasing, maintaining or operating transit facilities; for operating a transit authority; for operating a vehicle emissions inspection program; or for road, street or highway construction, repair or maintenance or transit routes.

Capital Projects (301) 336

To account for City facility construction and building improvements from General Fund transfers and intergovernmental grants.

Hewlett Packard Infrastructure Fund (303) 337

To account for Central Business District infrastructure improvement project including water, wastewater and roads within the governmental unit.

High School Infrastructure Fund (304) 338

To account for infrastructure of the completion of the extension of Paseo del Volcan and the completion of the infrastructure pertaining to the new Rio Rancho High School.

Infrastructure Fund (305) 339

To account for capital (primarily infrastructure) acquisition, construction and repair from General Fund transfers and intergovernmental grants.

ARRA Stimulus Roads Fund (306) 340

To account for revenues received from American Recovery and Reinvestment Act (ARRA) of 2009, agreement with the New Mexico Department of Transportation (NMDOT) to Construct Paseo del Volcan Phase II from Iris Rd to U.S. Highway 550.

Fiscal Year 2015

Special Funds

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Infrastructure Rehabilitation Fund (307) 341

To account for expenditures limited to replacing, reconstructing, rehabilitating, or maintaining elements of non-utility public infrastructure, which exist within established, often-older portions of the city, and which cannot be funded through impact fee revenues.

Recreation Development Fund (310) 342

To account for revenues received for the construction and improvement of park facilities. This fund is also used to account for transfers from the General Fund, grants, and donations for the development and construction of park facilities.

Computer Software Replacement Fund (311) 343

To account for funds transferred from the General Fund to provide a recurring source of funds for replacing computers and general use software.

Equipment Replacement Fund (312) 344

To account for funds transferred from the General Fund, recognizing the depreciation of assets and to provide a recurring source of funds for replacing those assets.

Building Improvement Replacement Fund (313) 345

To account for funds transferred from the General Fund and cell tower revenues. Expenditures are to be used for maintenance, repair or replacement of municipal buildings.

State Appropriations Capital Fund (315) 346

To account for state appropriations capital expenditures funded by the State of New Mexico.

Special Assessment District (SAD) 6 Fund (323) 347

To account for infrastructure improvement expenditures to streets in Unit 20 including paving and storm drainage improvements and streets in Units 10, 11 and 13.

Special Assessment District (SAD) 7 A Fund (324) 348

To account for infrastructure improvement expenditures to Units 10, 13, 17 and 20.

Special Assessment District (SAD) 8 Fund (325) 349

To account for infrastructure improvement expenditures to Unit 20.

2004 Bond Construction Fund (326) 350

To account for bond proceeds to be used for construction of Loma Colorado City Library

2006 Bond Construction Fund (328) 351

To account for bond proceeds to be used for the construction of the Aquatic Center.

2009 GO Bond Construction Fund (329) 352

To account for bond proceeds to be used for road projects.

Special Funds Table of Contents

Impact Fees – Roads Fund (351) 353
To account for impacts fees under Sections 5-8-1 through 5-8-42 NMSA 1978 (The Development Fees Act) for the purpose of providing new or enlarged roads, equipment and capital improvements.

Impact Fees – Bikeways/Trails (352) 354
To account for impacts fees under Sections 5-8-1 through 5-8-42 NMSA 1978 (The Development Fees Act) for the purpose of providing new or enlarged bikeways, capital improvements, trails, and equipment.

Impact Fees – Parks (353) 355
To account for impacts fees under Sections 5-8-1 through 5-8-42 NMSA 1978 (The Development Fees Act) for the purpose of providing new or enlarged parks, equipment, and capital improvements.

Impact Fees – Public Safety (354) 356
To account for impacts fees under Sections 5-8-1 through 5-8-42 NMSA 1978 (The Development Fees Act) for the purpose of providing public safety, capital improvements and equipment.

Impact Fees – Drainage (355) 357
To account for impact fees under Sections 5-8-1 through 5-8-42 NMSA 1978 (The Development Fees Act) for the purpose of providing a conveyance system adequate to accommodate the design storm from the farthest upstream property or City boundary to the receiving waters of the Rio Grande river.

SAD 5 Debt Service Fund (362) 358
To account for debt service of the SAD 5 project.

SAD 6 Debt Service Fund (363) 359
To account for debt service of the SAD 6 project.

SAD 7 A Debt Service Fund (364) 360
To account for debt service of the SAD 7 A project.

SAD 8 Debt Service Fund (365) 361
To account for debt service of the SAD 8 project.

HUD – CDBG Fund (375) 362
To account for CDBG grant funds received to prepare an action plan to address issues of low to moderate income residents.

Crime Victims Assistance Fund (376) 363
To account for federal funds used toward the advocacy for victims of all crimes (Pursuant to the Victims of Crime Act of 1984).

G.O. Bond Debt Service Fund (401) 364
To account for the general obligation debt service of the Library Series 2004, Aquatics Series 2006, and Roads Series 2009.

2005 GRT Debt Service Fund (424) 365
To account for the debt service resulting from Gross Receipts Tax Revenue Bonds, Series 2005.

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GRT Refund NMFA Loan Fund (425) 366
To account for the debt service resulting from the refunding of the GRT Revenue Bonds, Series 2003.

Hewlett Packard Debt Service Loan Fund (426) 367
To account for the debt service resulting from Gross Receipts Tax Revenue Loan, Series 2009.

High School Debt Service Loan Fund (427) 368
To account for the debt service resulting from Gross Receipts Tax Revenue Loan, Series 2009.

Public Safety Vehicle Loan Fund (428) 369
To account for the debt service resulting from Gross Receipts Tax Revenue Loan Series 2013.

Solid Waste Indigent Fund (706) 370
To account for contributions and donations to indigent individuals utilizing the City's solid waste program.

RREDC Agency Fund (710) 371
To account for contributions from builders for the Rio Rancho Economic Development Corporation (RREDC). This fund is a pass- through fund all revenues collected are remitted to RREDC less an administrative fee.

GRIP Fund (730) 372
The Governing Body adopted a Gross Receipts Investment Policy (GRIP) in order to attract retail businesses. The City may choose to refund a developer or company gross receipts taxes paid in exchange for public infrastructure improvements within the City.

Health Self-Insurance Fund (750) 373
To account for revenues collected from employee/employer contributions for the purpose of self funding health insurance administered by Presbyterian and Lovelace health.

Dental Self-Insurance Fund (751) 374
To account for revenues collected from employee/employer contributions for the purpose of self funding dental insurance administered by Delta dental.

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Special Funds

SPECIAL FUNDS SUMMARY
Revenue/Sources Detail

	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Adopted	Variance FY15 - FY14 Increase (Decrease)	% Change FY15 / FY14 Increase (Decrease)
Balances and Reserves						
Beginning Balances	$ 13,934,067	$ 20,277,811	$ 38,146,438	$ 16,831,905	(21,314,533)	-56%
Taxes						
Property Tax	3,486,010	3,281,056	3,590,744	3,568,661	(22,083)	-1%
Local Taxes	560,025	294,716	312,500	315,000	2,500	1%
Gross Receipts	4,979,700	5,898,269	5,728,733	5,761,730	32,997	1%
Franchise Fees	118,186	109,145	116,324	115,000	(1,324)	-1%
Total Taxes	9,143,921	9,583,186	9,748,301	9,760,391	12,090	0%
Intergovernmental						
Federal Grants	8,603,893	8,584,078	2,877,696	554,094	(2,323,602)	-81%
State Grants	2,232,887	2,126,958	2,982,102	1,560,612	(1,421,490)	-48%
State Shared Taxes	519,691	610,371	584,579	550,000	(34,579)	-6%
County Grants	41,969	645,780	514,781	3,162	(511,619)	-99%
Total Intergovernmental	11,398,440	11,967,187	6,959,158	2,667,868	(4,291,290)	-62%
Charge for Services						
General Government	4,792	5,882	8,442	6,000	(2,442)	-29%
Public Safety	302,637	313,508	270,864	330,000	59,136	22%
Cultural/Recreation	416,476	380,214	405,933	471,992	66,059	16%
Total Charge for Services	723,905	699,604	685,239	807,992	122,753	18%
Fines and Forfeitures	80,872	89,441	82,827	90,800	7,973	10%
Miscellaneous						
Interest Income	11,087	2,247	7,061	2,335	(4,726)	-67%
Rents and Royalties	65,411	67,221	152,523	78,996	(73,527)	-48%
Contributions/Donations	61,113	132,964	49,516	53,156	3,640	7%
Reimbursements	77,555	63,664	76,538	81,300	4,762	6%
Other Miscellaneous	165,891	96,935	69,810	40,043	(29,767)	-43%
Internal Services	6,200,703	6,311,512	6,494,952	6,603,994	109,042	2%
Total Miscellaneous Revenu	6,581,760	6,674,543	6,850,400	6,859,824	9,424	0%
Special Assessments District	985,527	859,187	580,094	1,249,034	668,940	115%
Impact Fees	496,135	350,562	273,023	633,872	360,849	132%
Other Sources						
Loan Proceeds	339,000	17,216,012	2,034,000	-	(2,034,000)	-100%
Interfund Operating Transfer	946,133	1,330,303	937,443	2,004,218	1,066,775	114%
Total Other Sources	1,285,133	18,546,315	2,971,443	2,004,218	(967,225)	-33%
Total Special Funds	$ 44,629,760	$ 69,047,836	$ 66,296,923	$ 40,905,904	$ (25,751,868)	-39%

Fiscal Year 2015

Special Funds

SPECIAL FUNDS SUMMARY
Expenditures by Object

	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Adopted	Variance FY15 - FY14 Increase (Decrease)	% Change FY15 / FY14 Increase (Decrease)
Operating Expenditures						
Personal Services						
Wages & Salaries	$ 662,969	$ 673,921	$ 587,569	$ 494,304	$ (93,265)	-16%
Fringe Benefits	179,158	175,268	41,622	173,452	131,830	317%
Total Personal Services	842,127	849,189	629,191	667,756	38,565	6%
Materials & Services						
Contract and Services	1,743,538	1,590,542	1,729,490	1,929,800	200,310	12%
Programs	416,830	401,160	456,354	1,358,847	902,493	198%
Membership & Subscriptions	40,308	56,855	54,628	5,365	(49,263)	-90%
Conf, Travel and Training	50,552	47,474	66,254	96,955	30,701	46%
Postage	10,891	7,122	3,459	6,700	3,241	94%
Repair & Maintenance	352,641	210,232	254,885	417,620	162,735	64%
Fleet Maintenance	38,425	92,916	101,418	117,295	15,877	16%
Utilities (1)	2,398	2,050	1,777	2,500	723	41%
Communications (2)	1,015	1,103	1,303	2,250	947	73%
Gasoline	55,140	120,905	130,963	103,321	(27,642)	-21%
Supplies	400,585	345,545	398,214	430,902	32,688	8%
Minor Furniture & Equipment	773,599	862,631	898,380	545,833	(352,547)	-39%
Other Costs	8,735,928	9,680,069	11,146,325	7,809,055	(3,337,270)	-30%
Total Material & Services	12,621,850	13,418,604	15,243,450	12,826,443	(2,417,007)	-16%
Total Operating Expenditures	13,463,977	14,267,793	15,872,641	13,494,199	(2,378,442)	-15%
Capital Outlay						
Capital Projects	10,178,471	10,072,981	4,843,778	4,958,263	114,485	2%
Vehicles & Heavy Equipment	383,999	471,235	1,122,686	507,842	(614,844)	-55%
Major Furniture & Equipment	23,269	26,308	137,388	88,065	(49,323)	-36%
Total Capital Outlay	10,585,739	10,570,524	6,103,852	5,554,170	(549,682)	-9%
Debt Service	7,478,070	6,962,737	8,517,968	7,658,593	(859,375)	-10%
Other Uses						
Transfers	592,948	57,869	88,795	65,800	(22,995)	-26%
Balances & Reserves	10,963,178	27,775,294	27,048,266	14,133,142	(12,915,124)	-48%
Total Other Uses	11,556,126	27,833,163	27,137,061	14,198,942	(12,938,119)	-48%
Total Expenditures	$ 43,083,912	$ 59,634,217	$ 57,631,522	$ 40,905,904	$ (16,725,618)	-29%

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

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

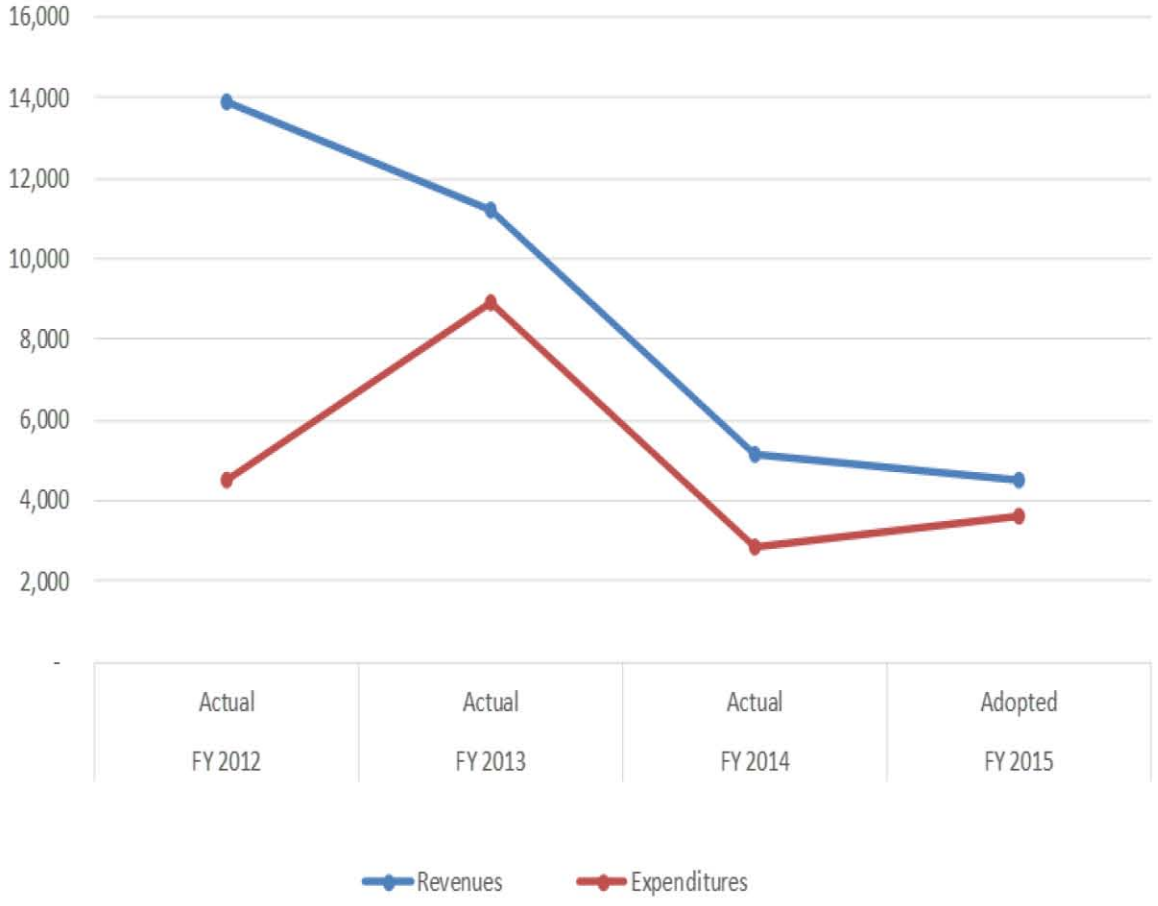
Fiscal Year 2015

Special Funds

DONATION FUND 201

To account for funds donated to the City of Rio Rancho. Expenditures from this fund will be used for the purpose specified by the donor.

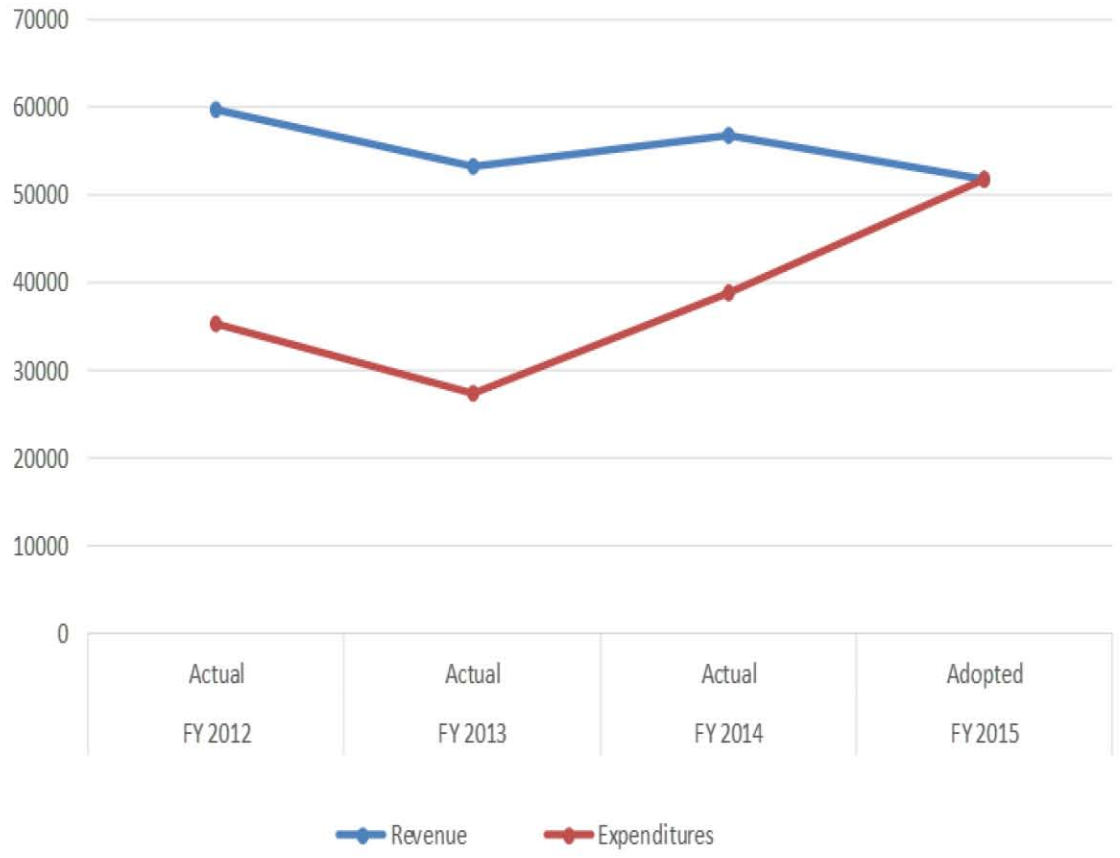
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenues					
Beginning Fund Balance	$ 1,195	$ 9,334	$ 2,291	$ 2,265	-1%
Miscellaneous Revenue	12,672	1,901	2,825	2,250	-20%
Total Revenues	$ 13,867	$ 11,235	$ 5,116	$ 4,515	-12%
Expenditures					
Materials & Services	$ 4,533	$ 8,945	$ 2,856	$ 3,636	27%
Fund Balance	491	873	874	879	1%
Total Expenditures	$ 5,024	$ 9,818	$ 3,730	$ 4,515	21%



SPAY AND NEUTER FUND 202

To account for donations and grants for the Animal Control programs. Funds can be used for the Spay and Neuter program.

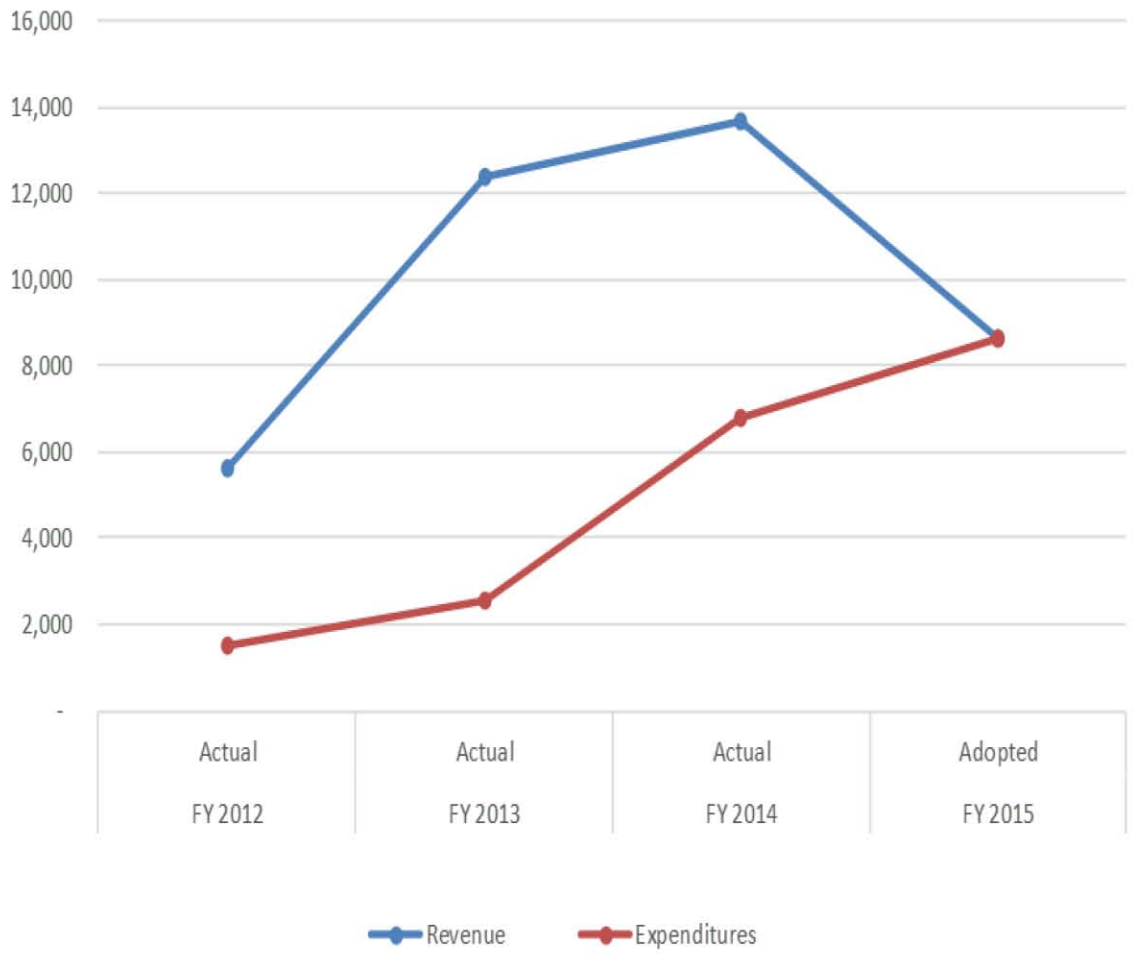
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 28,757	$ 24,467	$ 25,785	$ 21,068	-18%
Charges for Services	30,403	28,285	30,621	30,000	-2%
Fines and Forfeitures	580	590	525	800	52%
Miscellaneous Revenue	4	3	11	-	-100%
Total Revenues	$ 59,744	$ 53,345	$ 56,942	$ 51,868	-9%
Expenditures					
Materials & Services	$ 35,277	$ 27,559	$ 38,876	$ 51,868	33%
Fund Balance	-	-	34	-	0%
Total Expenditures	$ 35,277	$ 27,559	$ 38,910	$ 51,868	33%



DONATIONS ACO / POLICE FUND 204

To account for donations and grants for the Animal Control / Police programs. Expenditures from this fund will be used for the purposes specified by the donor.

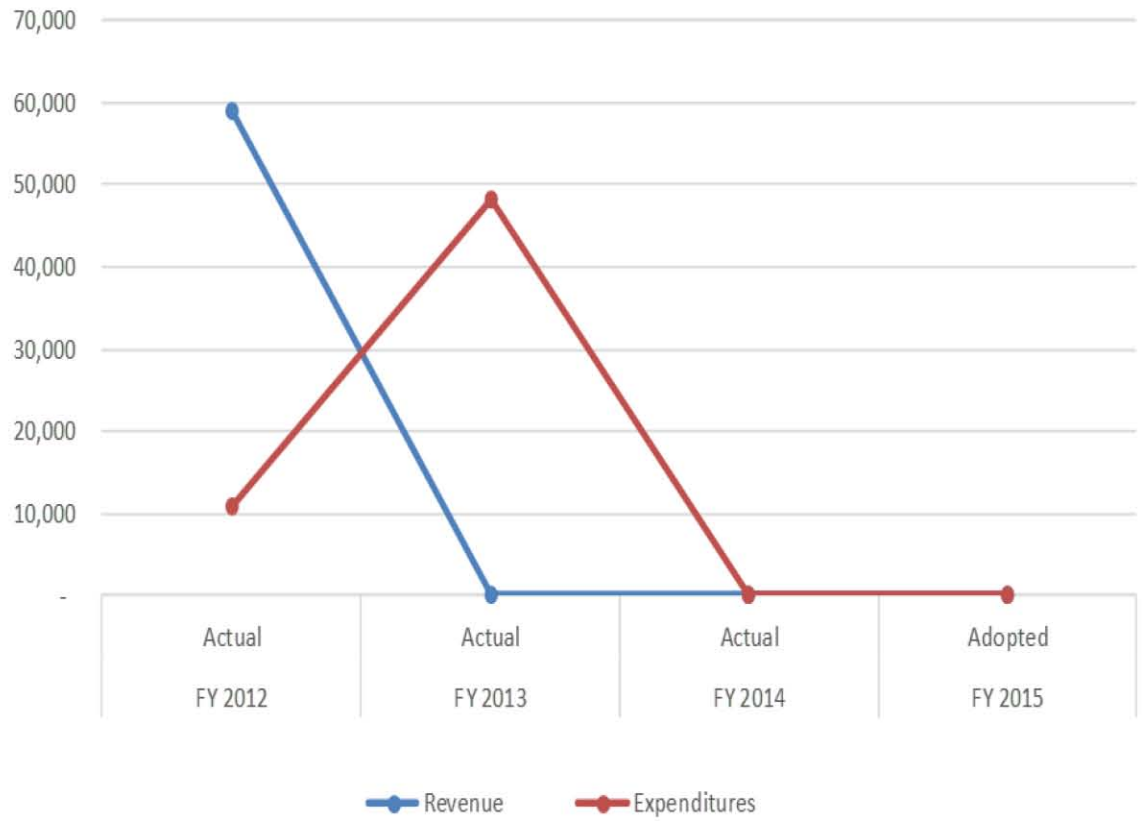
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 3,966	$ 4,129	$ 9,821	$ 6,857	-30%
Miscellaneous Revenue	1,687	8,267	3,840	1,800	-53%
Total Revenues	$ 5,653	$ 12,396	$ 13,661	$ 8,657	-37%
Expenditures					
Materials & Services	$ 1,523	$ 2,575	$ 6,806	$ 8,657	27%
Fund Balance	1,788	188	-	-	0%
Total Expenditures	$ 3,311	$ 2,763	$ 6,806	$ 8,657	27%



RECREATION FUND 205

To account for revenues collected from taxes on cigarettes sold within city boundaries pursuant to the Cigarette Tax Act, NMSA 7-12-1 and 7-12-15. Expenditures from this fund may be used for recreational facilities and salaries of employees necessary for the operation of such facilities.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 58,931	$ 24	$ -	$ -	0%
Governmental Revenue	16	-	-	-	0%
Miscellaneous Revenues	8	6	-	-	0%
Total Revenues	$ 58,955	$ 30	$ -	$ -	0%
Expenditures					
Materials & Services	$ 10,934	$ 2,220	$ -	$ -	0%
Capital Outlay	-	45,807	-	-	0%
Fund Balance	-	-	-	-	0%
Total Expenditures	$ 10,934	$ 48,027	$ -	$ -	0%



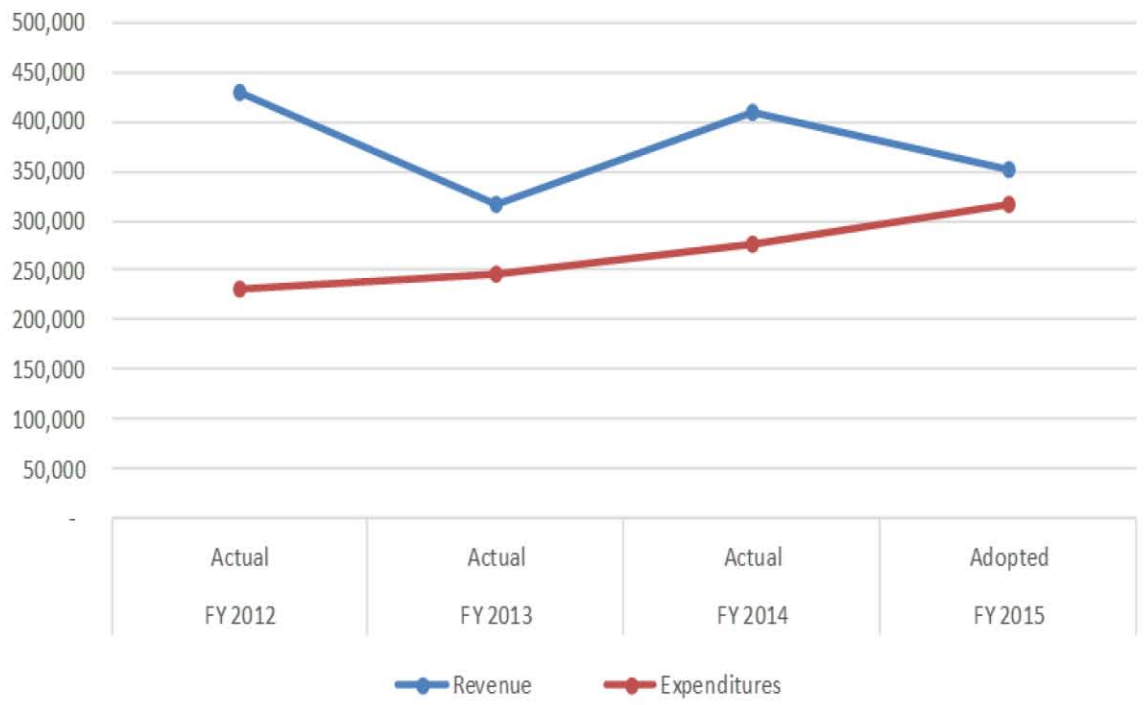
RECREATION ACTIVITIES FUND 206

To account for revenues received for recreation fees. Expenditures may be used for programs and activities, such as classes and recreational programs.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 175,154	$ 88,013	$ 180,848	$ 64,542	-64%
Charge for Services	254,499	221,848	227,862	287,924	26%
Miscellaneous Revenue	24	5,993	79	-	-100%
Other Financing Sources	-	-	-	-	0%
Total Revenues	$ 429,677	$ 315,854	$ 408,789	$ 352,466	-14%
Expenditures					
Personal Services	$ 67,858	$ 56,412	$ 67,042	$ 62,677	-7%
Materials & Services	134,518	148,989	123,249	252,434	105%
Capital Outlay	27,642	41,251	86,245	-	-100%
Fund Balance	49,611	95,868	55,247	37,355	-32%
Total Expenditures	$ 279,629	$ 342,520	$ 331,783	$ 352,466	6%

Positions Approved*	2	2	2	2	0%

* Full Time Equivalence



Fiscal Year 2015

Special Funds

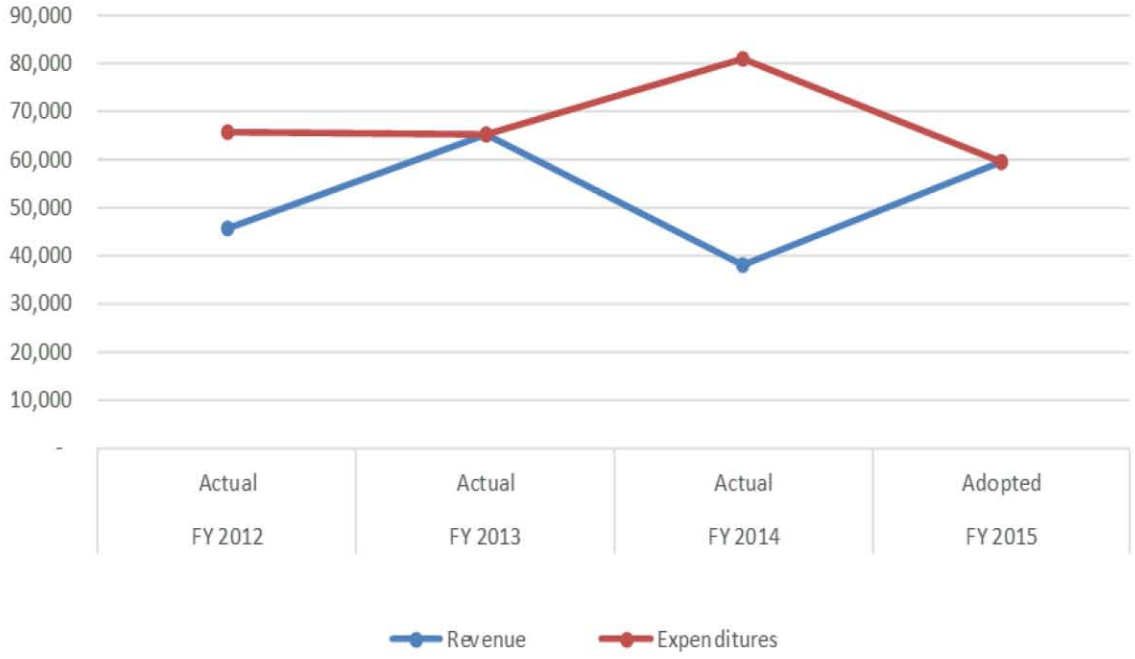
KEEP RIO RANCHO BEAUTIFUL GRANT FUND 207

To account for New Mexico Clean & Beautiful Litter Control & Beautification grant funds. Expenditures from this fund may be used for equipment, landscaping, program promotion, recycling, education and anti-graffiti programs. (Pursuant to NMSA, Section 67-16-1 to 67-16-14)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (31,434)	$ -	$ (19,723)	$ -	0%
Governmental Revenue	74,397	65,302	57,558	59,350	3%
Miscellaneous Revenue	2,750	-	-	-	0%
Total Revenues	$ 45,713	$ 65,302	$ 37,835	$ 59,350	57%
Expenditures					
Personal Services	$ 43,479	$ 49,466	$ 40,406	$ 44,975	11%
Materials & Services	22,211	15,581	38,154	14,375	-62%
Transfers	-	-	2,500	-	0%
Fund Balance	-	-	-	-	0%
Total Expenditures	$ 65,690	$ 65,047	$ 81,060	$ 59,350	-27%

Positions Approved*	2.1	2.1	2.74	2.51	-8%

*Full Time Equivalence



Fiscal Year 2015

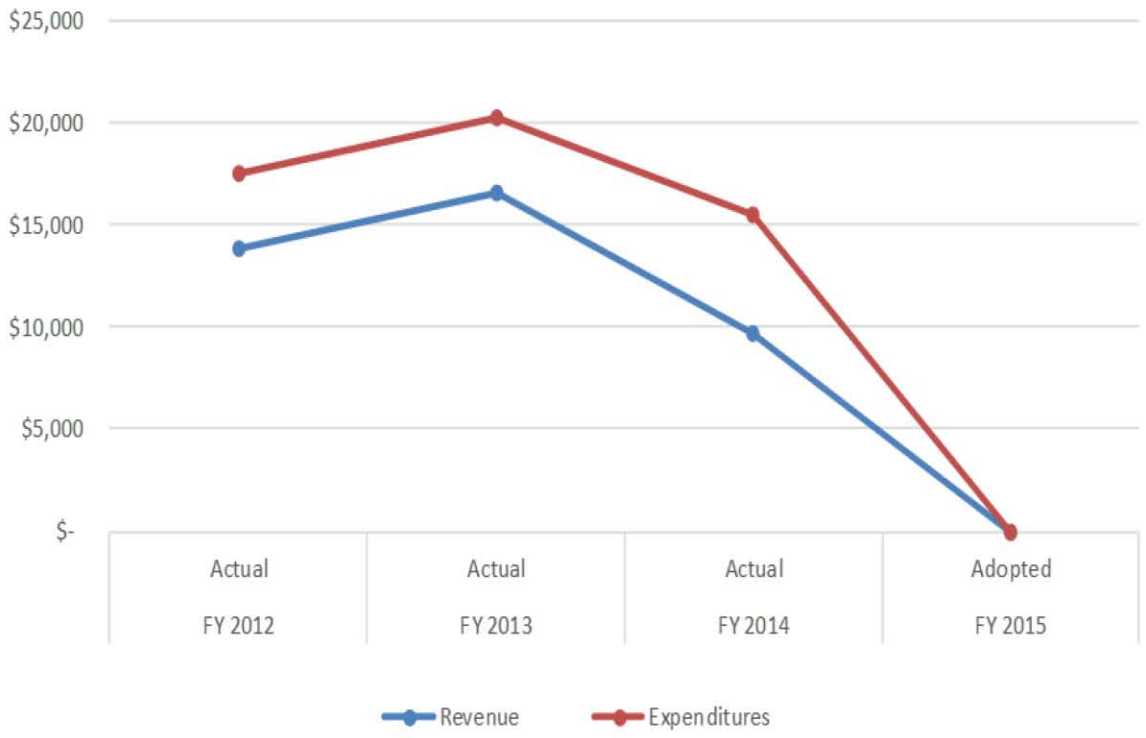
Special Funds

COMMUNITY EMERGENCY RESPONSE (CERT) FUND 208

To account for Community Emergency Response Team federal grant. Expenditures from this fund may be used to find, train, equip, and maintain citizen volunteer teams to respond to and support emergency operations. (Pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as Amended 42 U.S.C. 5121 et seq.)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (4,682)	$ -	$ (7,403)	$ -	0%
Governmental Revenue	18,562	16,532	17,032	-	-100%
Total Revenues	$ 13,880	$ 16,532	$ 9,629	$ -	-100%
Expenditures					
Personal Services*	$ 3,278	$ 3,306	$ 3,990	$ -	-100%
Materials & Services	14,243	16,989	11,575	-	-100%
Fund Balance	-	-	-	-	0%
Total Expenditures	$ 17,521	$ 20,295	$ 15,565	$ -	-100%

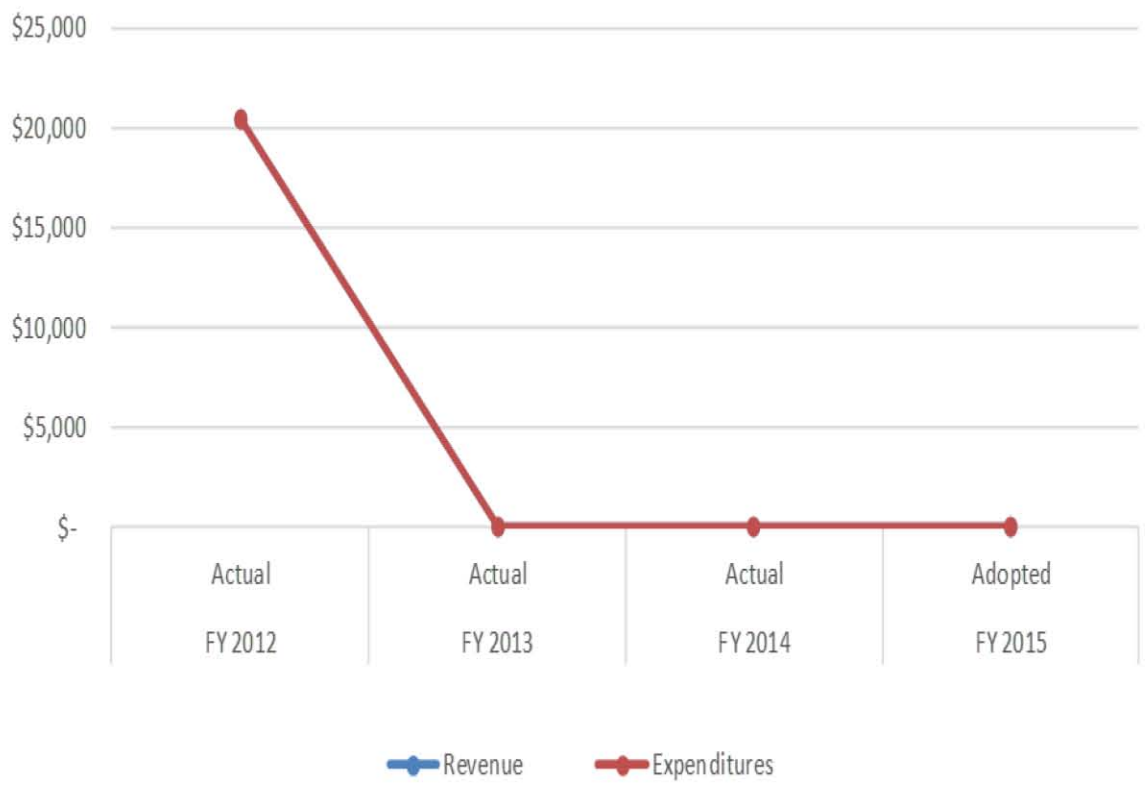
*Personal Service expenditures include only overtime



CITY VENDING FUND 210

To account for funds received from a former agreement with the Pepsi-Cola company.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 20,463	$ -	-	-	0%
Charge for Services	-	-	-	-	0%
Miscellaneous Revenue	-	-	-	-	0%
Other Financing Sources	-	-	-	-	0%
Total Revenues	$ 20,463	$ -	$ -	$ -	0%
Expenditures					
Materials & Services	$ -	$ -	$ -	$ -	0%
Transfer to General Fund	20,463	-	-	-	0%
Fund Balance	-	-	-	-	0%
Total Expenditures	$ 20,463	$ -	$ -	$ -	0%



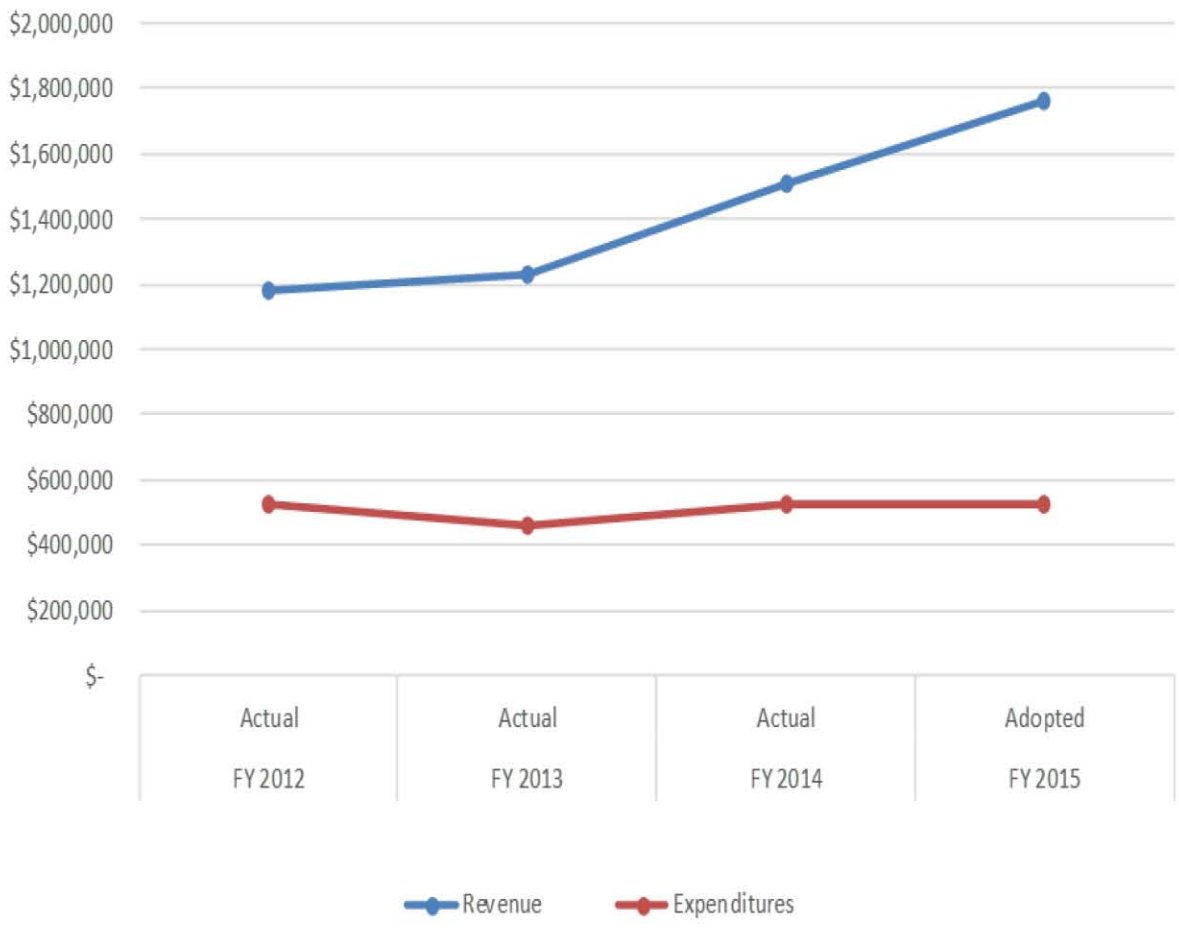
Fiscal Year 2015

Special Funds

WORKERS COMPENSATION FUND 212

To account for revenues from other funds for the purpose of self funding workers compensation insurance administered by the New Mexico Self Insurance Fund.

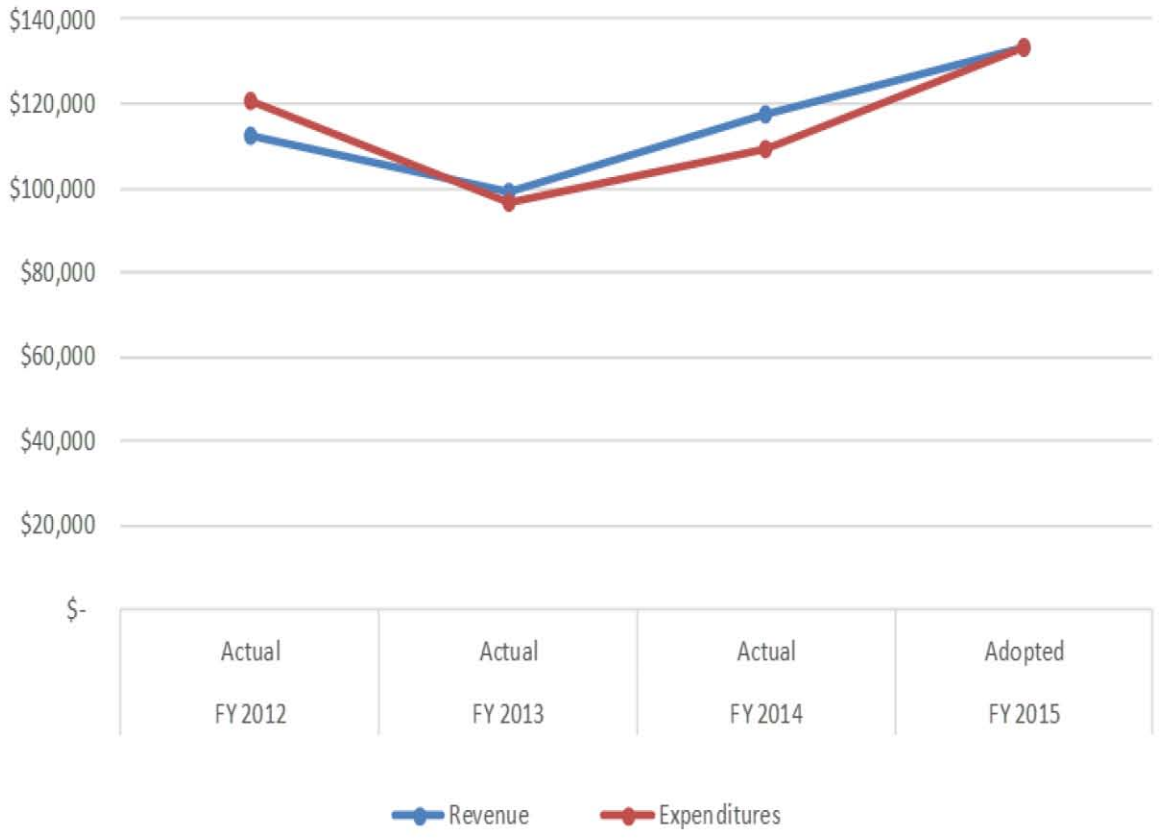
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 627,603	$ 653,378	$ 766,652	$ 980,937	28%
Miscellaneous Revenue	553,615	576,758	740,879	784,222	6%
Total Revenues	$ 1,181,218	$ 1,230,136	$ 1,507,531	$ 1,765,159	17%
Expenditures					
Materials & Services	$ 527,839	$ 463,484	$ 526,594	$ 524,108	0%
Fund Balance	552,694	581,335	751,758	1,241,051	65%
Total Expenditures	$ 1,080,533	$ 1,044,819	$ 1,278,352	$ 1,765,159	38%



RIO METRO FUND 213

To account for paratransit fees collected on behalf of Rio Metro Transit System and the reimbursement of bus maintenance costs associated with Rio Metro Transit System.

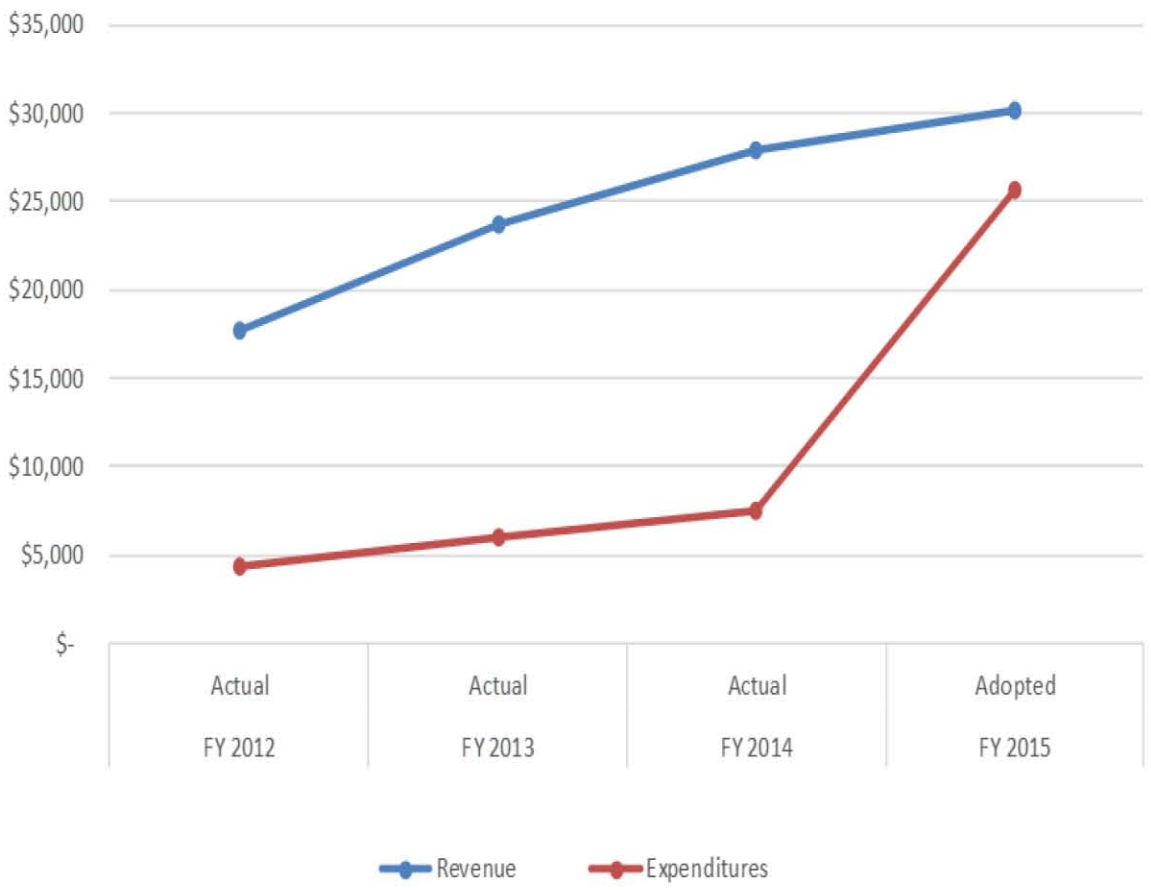
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 948	$ (3,220)	$ 2,306	$ 8,378	263%
Charge for Services	40,588	42,343	44,724	46,000	3%
Miscellaneous Revenue	71,005	59,656	70,159	78,900	12%
Total Revenues	$ 112,541	$ 98,779	$ 117,189	$ 133,278	14%
Expenditures					
Materials & Services	$ 113,188	$ 96,247	$ 109,261	$ 133,278	22%
Transfers	7,570	-	-	-	0%
Total Expenditures	$ 120,758	$ 96,247	$ 109,261	$ 133,278	22%



SENIOR SERVICES PROGRAMS FUND 215

To account for revenues received from Senior Center members for trips, tours, clubs and special events. Expenditures from this fund may be used for program expenditures or capital needs.

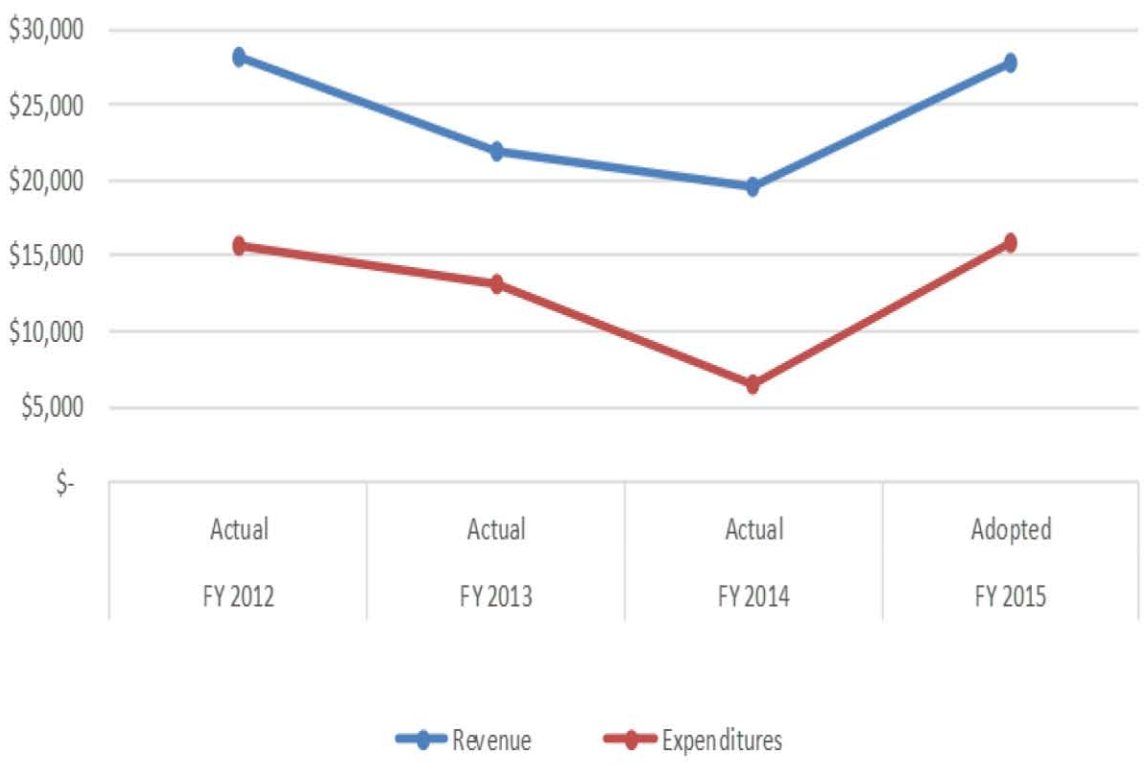
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 11,264	$ 13,267	$ 17,743	$ 20,368	15%
Charge for Services	6,371	7,538	7,324	7,900	8%
Miscellaneous Revenue	1	2,966	2,813	1,850	-34%
Total Revenues	$ 17,636	$ 23,771	$ 27,880	$ 30,118	8%
Expenditures					
Materials & Services	$ 4,368	$ 6,029	$ 7,511	$ 25,581	241%
Fund Balance	2,639	9,137	9,137	4,537	-50%
Total Expenditures	$ 7,007	$ 15,166	$ 16,648	$ 30,118	81%



SENIOR SERVICES PROGRAMS II FUND 216

To account for revenues received from donations and recreation fees. Expenditures from this fund may be used for Senior Center recreation programs.

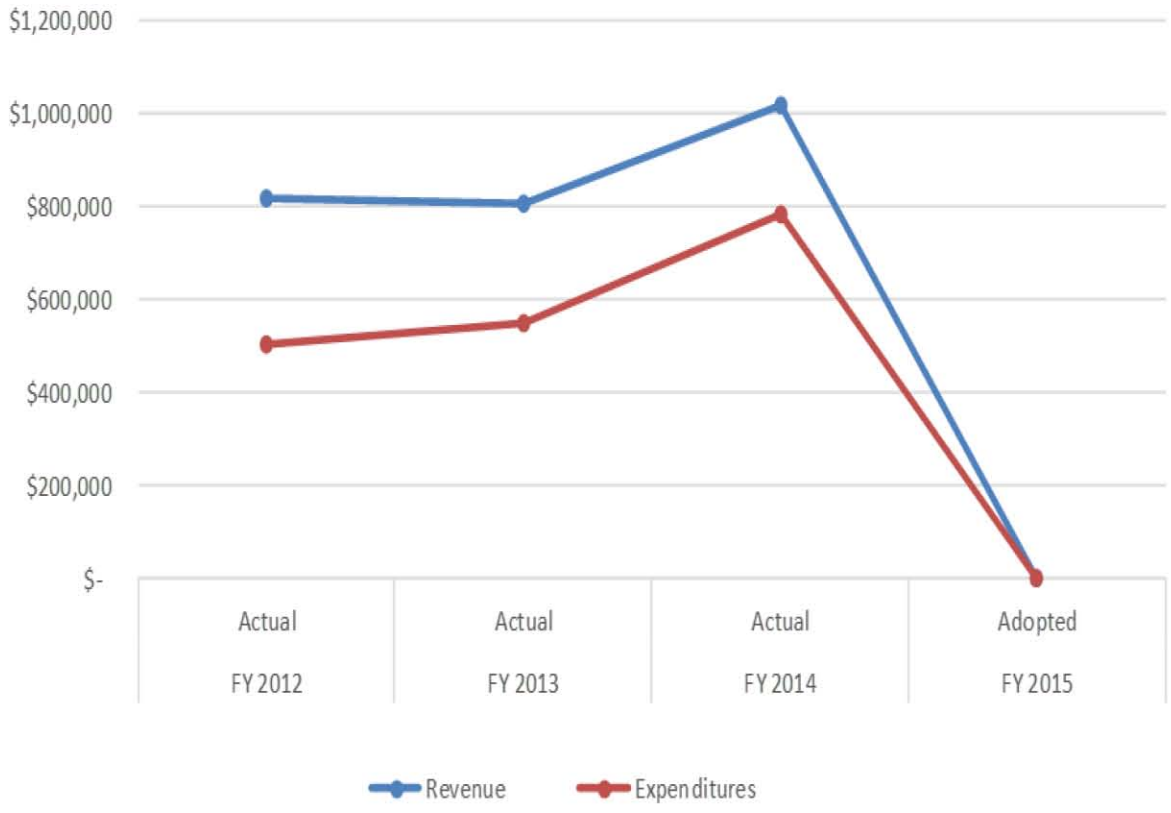
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 8,806	$ 11,661	$ 9,471	$ 13,162	39%
Governmental Revenue	8,026	2,061	2,337	-	-100%
Charge for Services	10,427	8,120	7,731	14,568	88%
Miscellaneous Revenue	823	1	4	-	-100%
Total Revenues	$ 28,082	$ 21,843	$ 19,543	$ 27,730	42%
Expenditures					
Materials & Services	$ 15,740	$ 13,034	$ 6,381	$ 15,920	149%
Fund Balance	14,377	12,083	11,810	11,810	0%
Total Expenditures	$ 30,117	$ 25,117	$ 18,191	$ 27,730	52%



LIBRARY FUND 220

To account for state and county bond money, for the purpose of establishing, increasing or improving the library, in accordance with the applicable bond restrictions.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 676,369	$ 144,780	422,000	$ -	-100%
Governmental Revenue	140,094	660,634	597,870	-	-100%
Miscellaneous Revenue	1,043	202	153	-	-100%
Total Revenues	$ 817,506	$ 805,616	$ 1,020,023	$ -	-100%
Expenditures					
Materials & Services	$ 503,704	$ 536,326	$ 732,139	$ -	-100%
Capital Outlay	-	16,313	53,776	-	-100%
Fund Balance	195,828	114,927	-	-	0%
Total Expenditures	$ 699,532	$ 667,566	$ 785,915	$ -	-100%



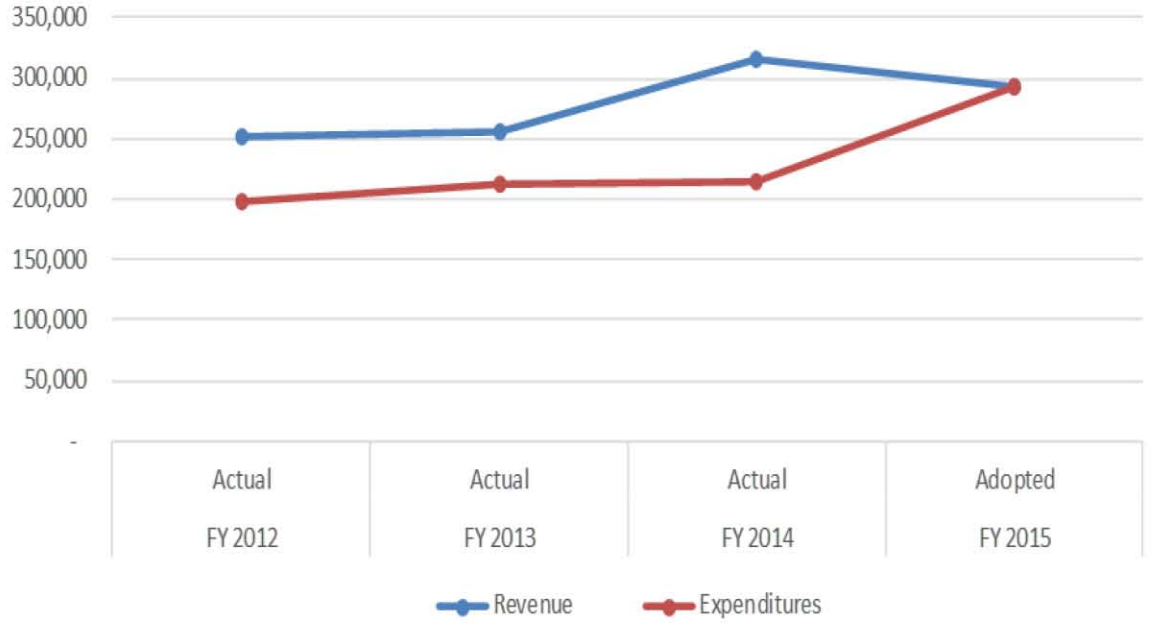
PROMOTION AND MARKETING FUND 224

To account for promotional activities. Expenditures from this fund may be used for special events; promoting convention exposition or entertainment facilities; or advertising and marketing facilites.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 39,768	$ 24,744	$ 75,229	$ 61,327	-18%
Governmental Revenues	-	10,000	-	-	0%
Charges For Services	103,766	100,290	118,142	114,800	-3%
Miscellaneous Revenue	-	4	14	-	-100%
Other Financing Sources	108,794	120,687	123,117	116,965	-5%
Total Revenues	252,328	255,725	$ 316,502	$ 293,092	-7%
Expenditures					
Personal Services	$ 61,697	$ 61,307	$ 63,229	$ 109,779	74%
Materials & Services	135,469	151,606	151,320	183,313	21%
Capital Outlay	-	-	-	-	0%
Fund Balance	85	26,593	34,148	-	-100%
Total Expenditures	$ 197,251	$ 239,506	$ 248,697	$ 293,092	18%

Positions Approved*	0.6	0.6	0.6	1	67%

*Full Time Equivalence



Fiscal Year 2015

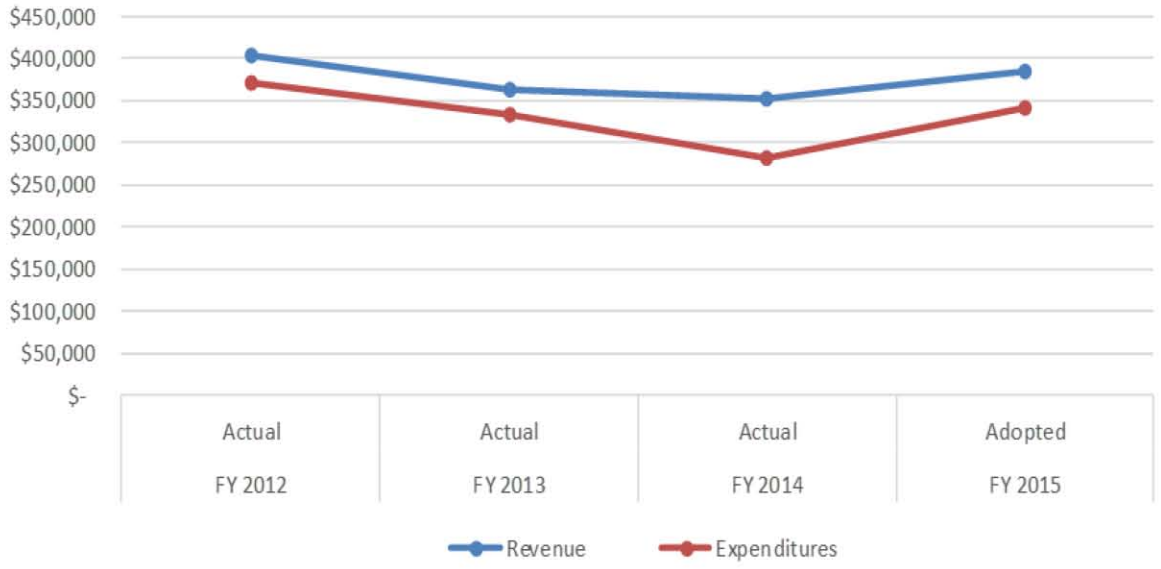
Special Funds

RIO RANCHO CONVENTION & VISITORS BUREAU FUND 225

To account for revenues collected from occupancy taxes (5%) levied within city boundaries pursuant to NMSA 3-38-15. Expenditures from this fund may be used for acquiring, constructing, improving, establishing, and operating, convention exposition or entertainment facilities; acquiring or obtaining an interest in such facilities; or advertising, publicizing, and promoting such facilities.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 35,617	$ 31,130	$ 28,985	$ 66,111	128%
Taxes	331,775	294,716	312,500	315,000	1%
Governmental Revenue	-	10,000	2,500	5,000	100%
Miscellaneous Revenue	5,256	1,804	2,331	5	-100%
Other Financing Sources	31,219	25,096	5,127	-	-100%
Total Revenues	$ 403,867	$ 362,746	$ 351,443	$ 386,116	10%
Expenditures					
Personal Services	$ 223,750	$ 226,952	$ 180,564	$ 228,974	27%
Materials & Services	148,489	107,310	101,373	113,125	12%
Fund Balance	17,939	-	26,339	44,017	0%
Total Expenditures	$ 390,178	$ 334,262	$ 308,276	$ 386,116	25%
Positions Approved*	3.4	3.4	3.4	3	-12%

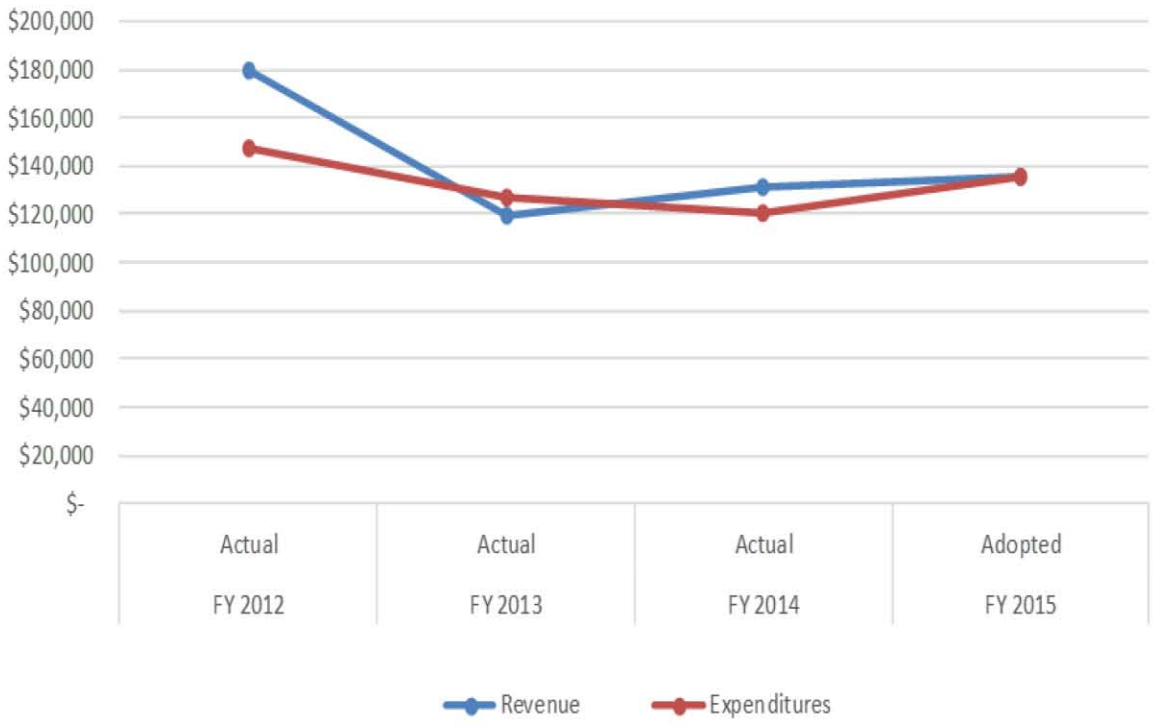
*Full Time Equivalence



RIO VISION FUND 226

To account for cable franchise fees (2%) received to operate and promote a government and education television channel.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 60,941	$ 9,907	$ 14,393	$ 5,836	-59%
Taxes	118,186	109,145	116,327	115,000	-1%
Charge for Services	825	75	150	800	433%
Miscellaneous Revenue	8	5	20	-	-100%
Other Financing Sources	-	-	-	14,397	0%
Total Revenues	$ 179,960	$ 119,132	$ 130,890	$ 136,033	4%
Expenditures					
Materials & Services	$ 134,632	$ 127,140	$ 120,281	$ 136,033	13%
Capital Outlay	13,019	-	-	-	0%
Fund Balance	24,775	3,938	1,000	-	0%
Total Expenditures	$ 172,426	$ 131,078	$ 121,281	$ 136,033	12%



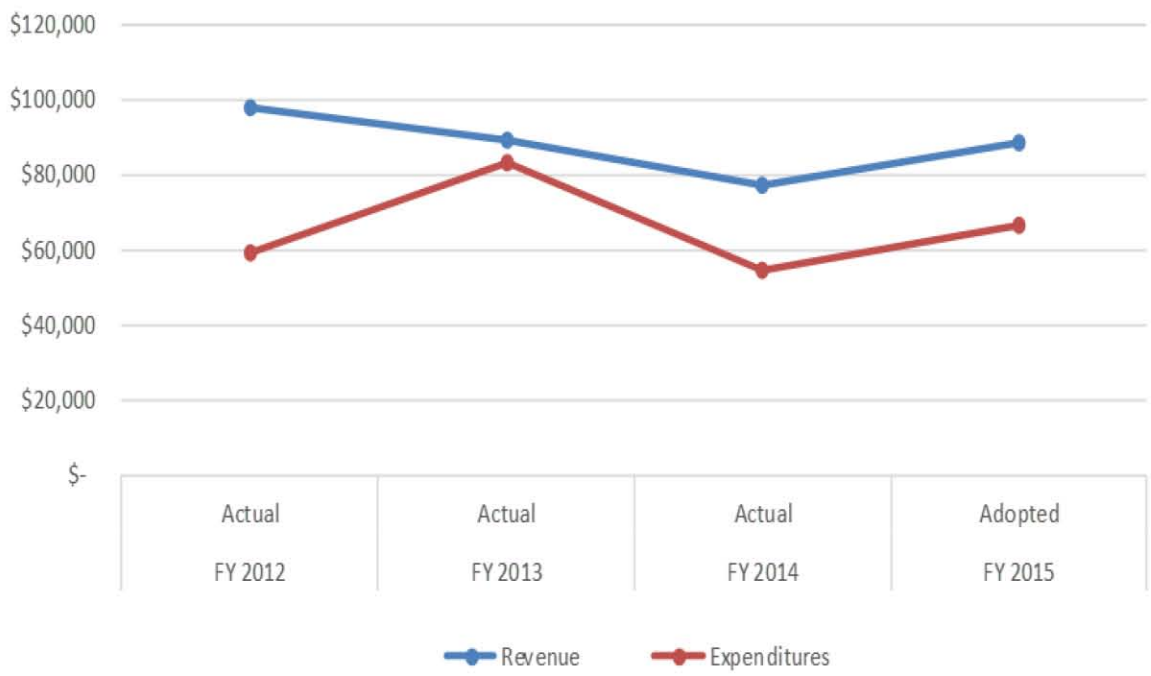
SAD OPERATIONS FUND 227

To account for Special Assessment District (SAD) administrative fees which may be used for collection or other expenditures related to the administration of Special Assessment Districts.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 42,658	$ 33,043	$ 11,901	$ 22,716	91%
Miscellaneous Revenue	-	4	17	-	-100%
Other Financing Sources	55,125	56,207	65,456	65,500	0%
Total Revenues	$ 97,783	$ 89,254	$ 77,374	$ 88,216	14%
Expenditures					
Personal Services	$ 51,816	$ 52,696	$ 53,032	$ 53,987	2%
Materials & Services	7,339	30,247	1,170	12,500	968%
Fund Balance	42,949	6,112	11,557	21,729	88%
Total Expenditures	$ 102,104	$ 89,055	$ 65,759	$ 88,216	34%

Positions Approved*	1	1	1	1	0%

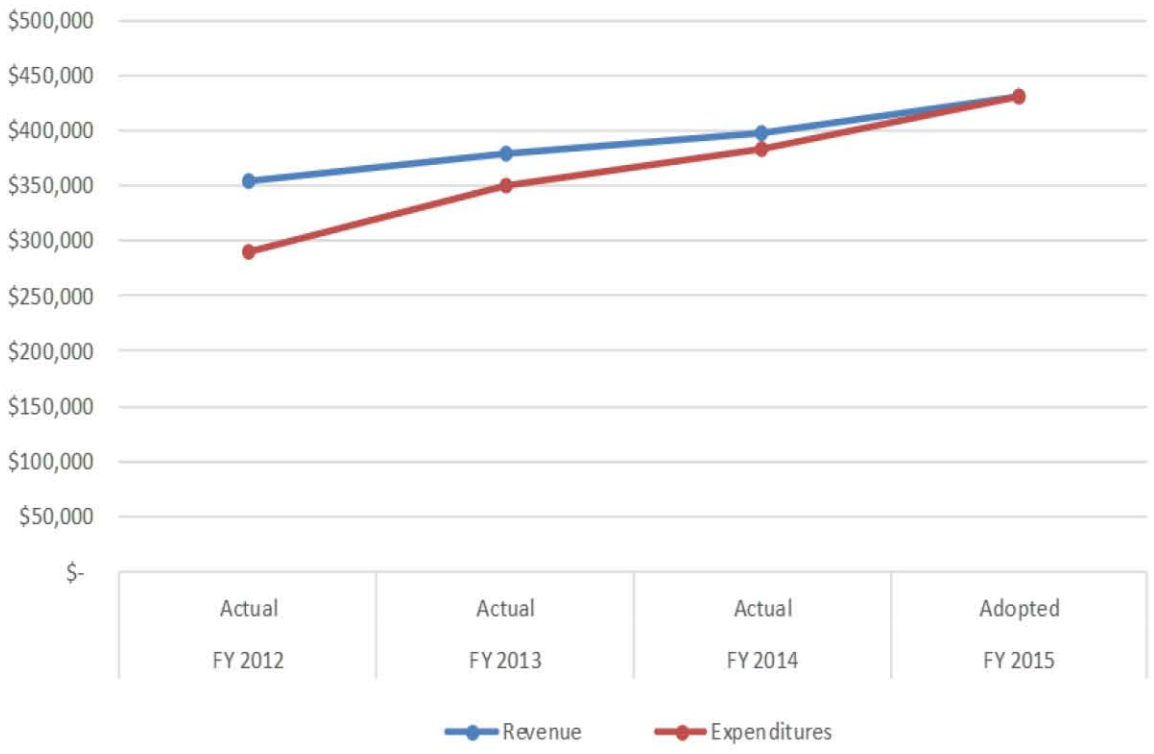
* Full Time Equivalence



LOCAL GOVERNMENT CORRECTION FUND 240

To account for revenues collected from the assessment of correction fees and court costs, pursuant to NMSA 35-14-11. Expenditures from this fund may be used for training municipal jailers and juvenile detention officers; for planning, construction, operating and maintaining a municipal jail for juveniles in a detention facility; or for complying with match or contribution requirements for the receipt of federal funds relating to jailing or juvenile detention facilities.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 29,959	$ 42,168	$ 48,547	$ (11,408)	15%
Charge for Services	233,774	260,198	240,243	300,000	-8%
Miscellaneous Revenue	4	5	21	-	320%
Other Financing Sources	90,200	76,200	109,797	141,672	44%
Total Revenues	$ 353,937	$ 378,571	$ 398,608	$ 430,264	5%
Expenditures					
Materials & Services	$ 290,780	$ 351,013	$ 383,039	$ 430,264	9%
Fund Balance	-	-	8,328	-	-100%
Total Expenditures	$ 290,780	$ 351,013	$ 391,367	$ 430,264	11%



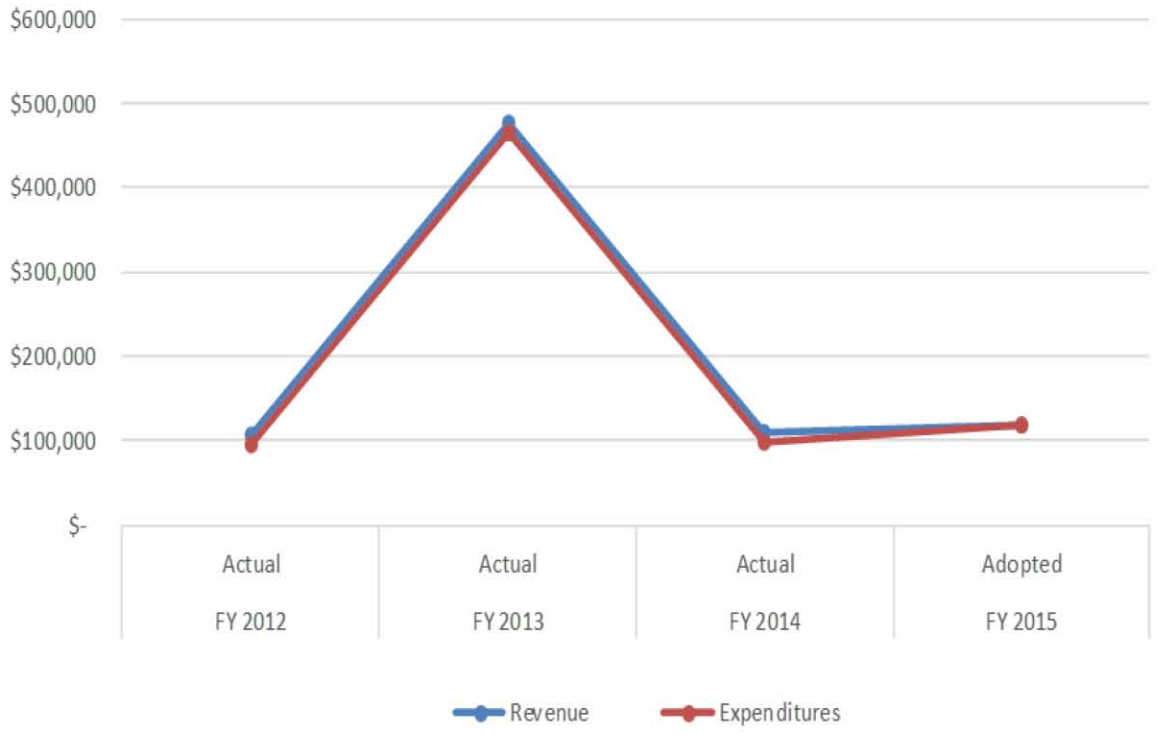
Fiscal Year 2015

Special Funds

LAW ENFORCEMENT PROTECTION FUND 241

To account for state revenues received pursuant to the Law Enforcement Correction Act, NMSA 29-13-3. Expenditures from this fund may be used for the repair and purchase of law enforcement apparatus and equipment, expenditures associated with advanced law enforcement planning and training, and complying with match or contribution requirements for receipt of federal funds, and salaries for law enforcement personnel under certain conditions.

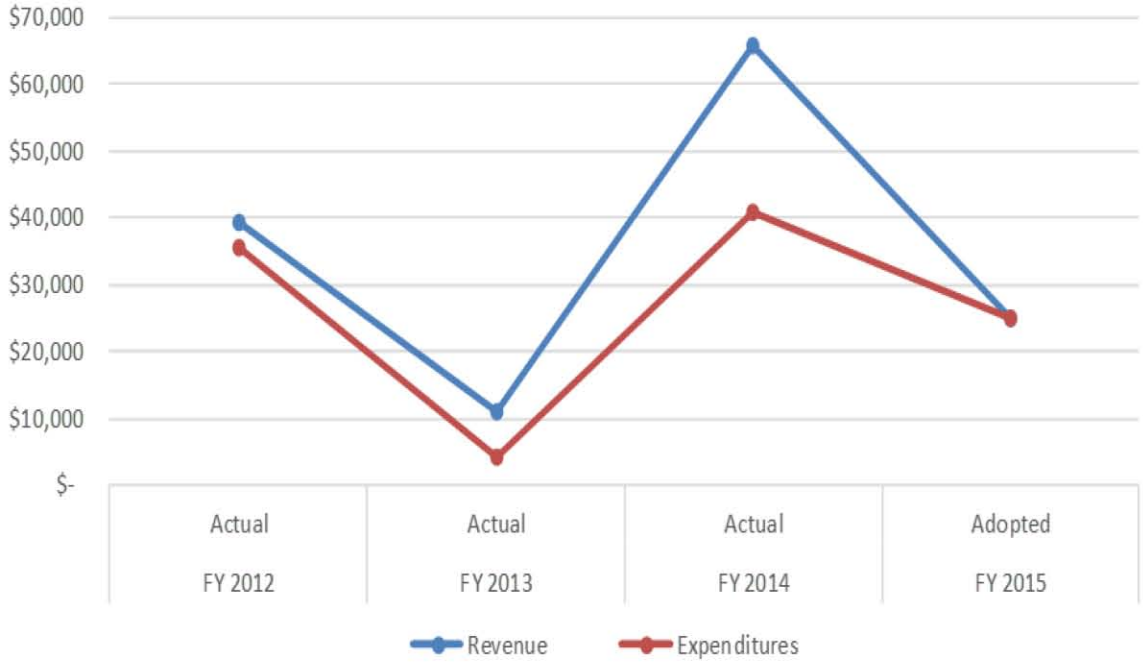
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 8,439	$ 13,303	$ 11,880	$ 13,524	14%
Governmental Revenue	99,600	104,400	99,600	105,600	6%
Miscellaneous Revenue	6	4	15	-	-100%
Other Financing Sources	-	359,916	-	-	0%
Total Revenues	$ 108,045	$ 477,623	$ 111,495	$ 119,124	7%
Expenditures					
Materials & Services	$ 94,742	$ 251,117	$ 97,970	$ 119,124	22%
Capital Outlay	-	214,627	-	-	0%
Fund Balance	10	-	-	-	0%
Total Expenditures	$ 94,752	$ 465,744	$ 97,970	$ 119,124	22%



DPS DRUG ENFORCEMENT AID FUND 242

To account for revenue generated from asset forfeitures obtained through narcotics investigations. These revenues can be utilized for officer overtime, police equipment, undercover vehicles, and purchase of evidence, training and other narcotic investigation related expenses. There is a federal guideline referencing how these monies are to be expended. (Pursuant to the Attorney General's Guidelines on Seized and Forfeited Property, July 1990)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 25,975	$ 3,594	$ 7,082	$ 24,961	252%
Government Revenue	-	6,937	58,514	-	-100%
Miscellaneous Revenue	13,337	514	13	-	-100%
Total Revenues	$ 39,312	$ 11,045	$ 65,609	$ 24,961	-62%
Expenditures					
Materials & Services	$ 25,443	$ 2,952	$ 28,325	$ 24,961	-12%
Capital Outlay	-	-	9,020	-	0%
Transfers	10,000	1,287	3,304	-	-100%
Fund Balance	4,761	-	-	-	0%
Total Expenditures	$ 40,204	$ 4,239	$ 40,649	$ 24,961	-39%

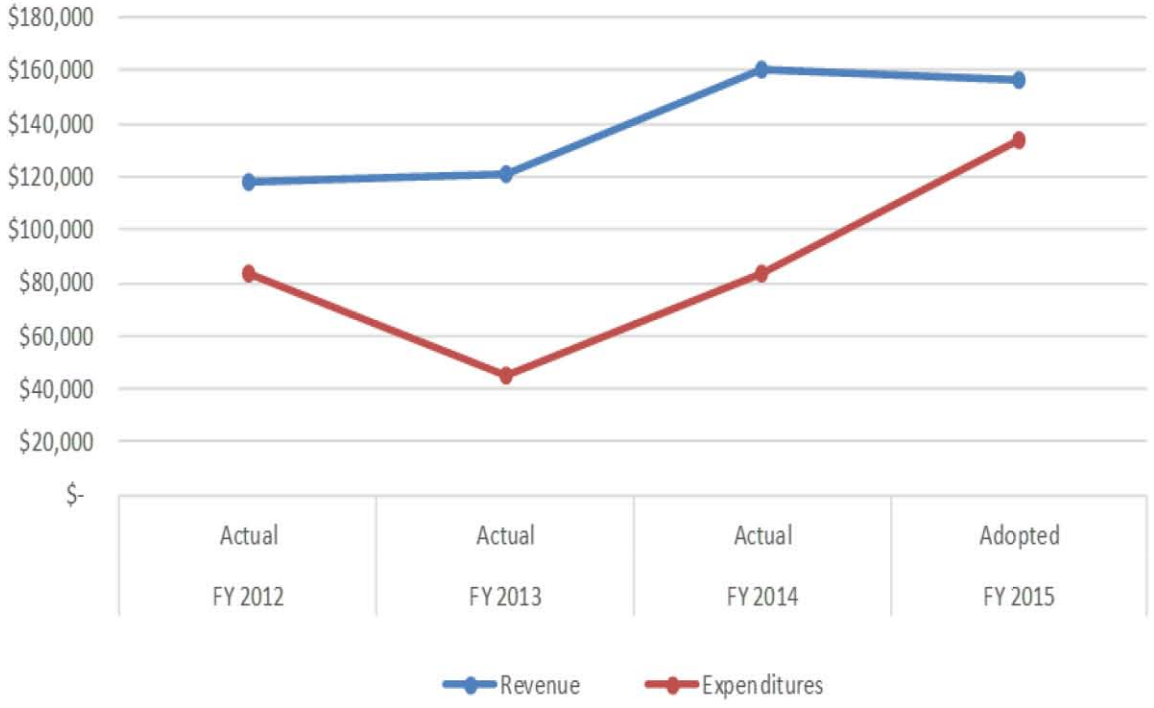


TRAFFIC EDUCATION AND ENFORCEMENT FUND 243

To account for revenues received from traffic violations.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 37,222	$ 31,992	$ 77,114	$ 66,613	-14%
Fines and Forfeitures	80,292	88,851	83,302	90,000	8%
Miscellaneous Revenue	5	5	20	-	-100%
Total Revenues	$ 117,519	$ 120,848	$ 160,436	$ 156,613	-2%
Expenditures					
Personal Services*	$ 14,417	$ 14,168	$ 13,421	$ 15,675	17%
Materials & Services	39,518	11,405	19,042	76,190	300%
Capital Outlay	29,760	19,994	51,461	42,000	-18%
Fund Balance	223	14,521	46,655	22,748	-51%
Total Expenditures	$ 83,918	$ 60,088	$ 130,579	$ 156,613	20%

*Personal Service expenditures include only overtime



Fiscal Year 2015

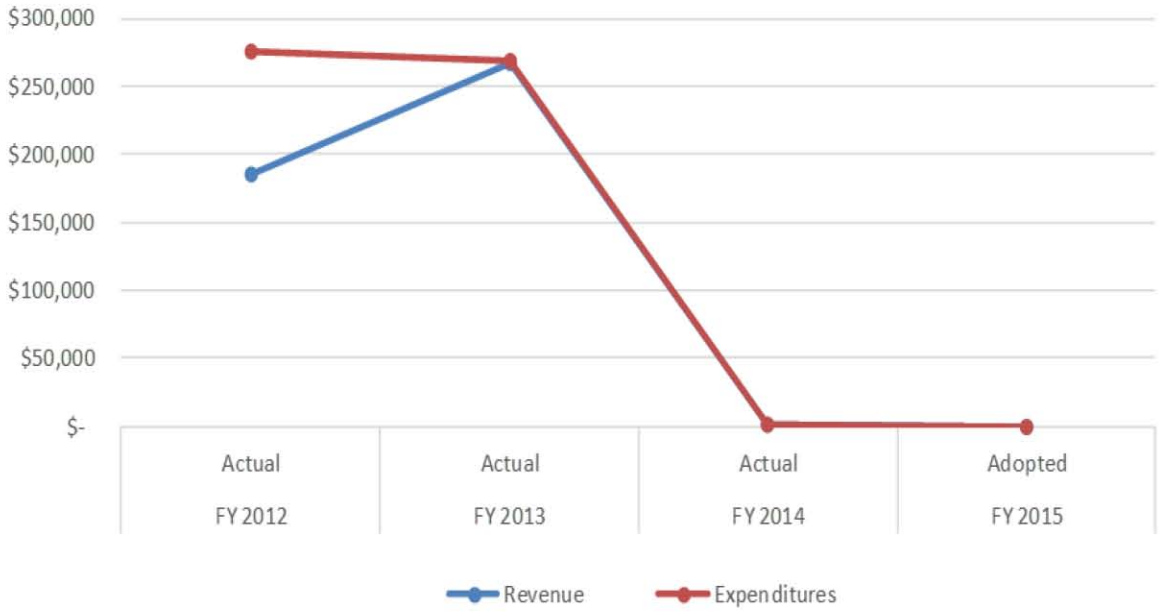
Special Funds

NM GANG TASK FORCE FUND 245

To account for revenue received from the U.S. Department of Justice, Justice Assistance Grant (JAG) and the American Recovery and Reinvestment Act (ARRA) to provide training for police agencies throughout the state. (Pursuant to the Omnibus Crime Control and Safe Streets Act of 1968 and the American Recovery and Reinvestment Act of 2009, Public Law 111-5, (the "Recovery Act")).

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (145,872)	$ -	$ (91,996)	$ -	0%
Governmental Revenues	287,173	240,284	92,870	-	-100%
Charge for Services	38,460	25,025	-	-	0%
Miscellaneous Revenues	4,850	2,032	-	-	0%
Other Financing Sources	-	-	1,295	-	0%
Total Revenues	$ 184,611	$ 267,341	$ 2,169	$ -	0%
Expenditures					
Personal Services	$ 89,347	$ 87,970	$ 774	$ -	-100%
Materials & Services	186,479	180,154	1,396	-	-100%
Capital Outlay	-	-	-	-	0%
Total Expenditures	$ 275,826	$ 268,124	$ 2,170	$ -	-100%
Positions Approved*	1	1.63	1.63	0	-100%

* Full Time Equivalence



Fiscal Year 2015

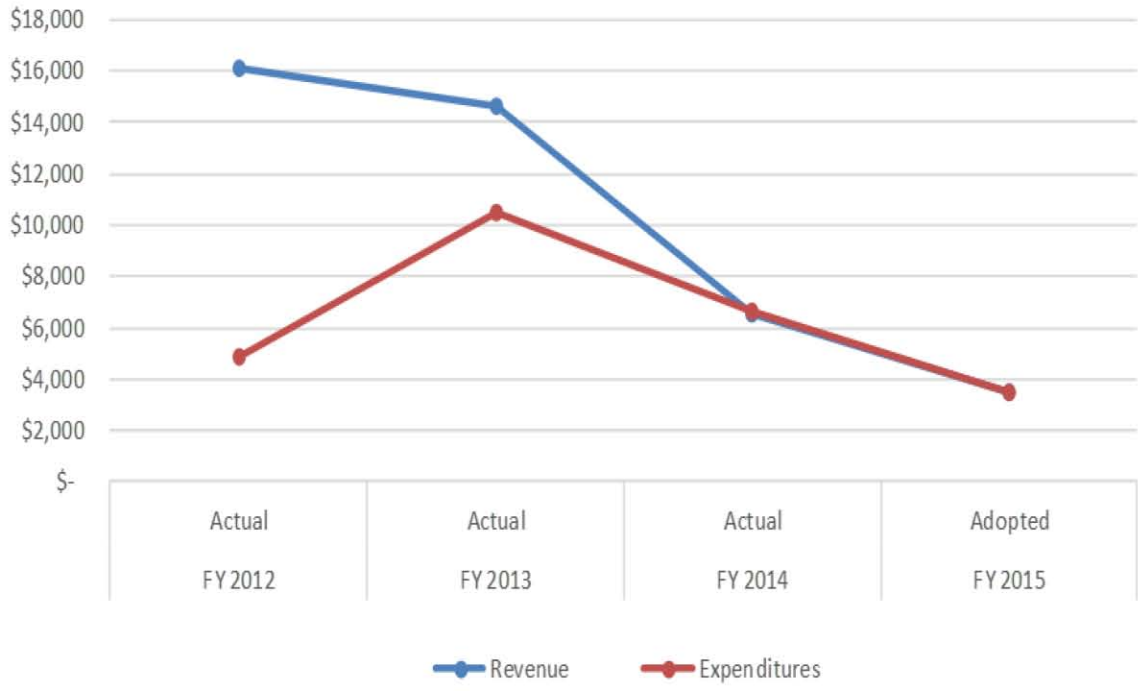
Rio Rancho City of Vision

Special Funds

POLICE MISCELLANEOUS REVENUE / DONATION FUND 246

To account for miscellaneous revenues such as confiscations from state and/or regional task forces; other miscellaneous revenues from sales of evidence and purchases of department issued duty weapons by retiring officers; donations/contributions from businesses & individuals in the community. Donations will be used for the purposes specified by the donor. Expenditures from this fund may be used to replace duty weapons, purchase minor equipment for vehicles and for daily police operations.

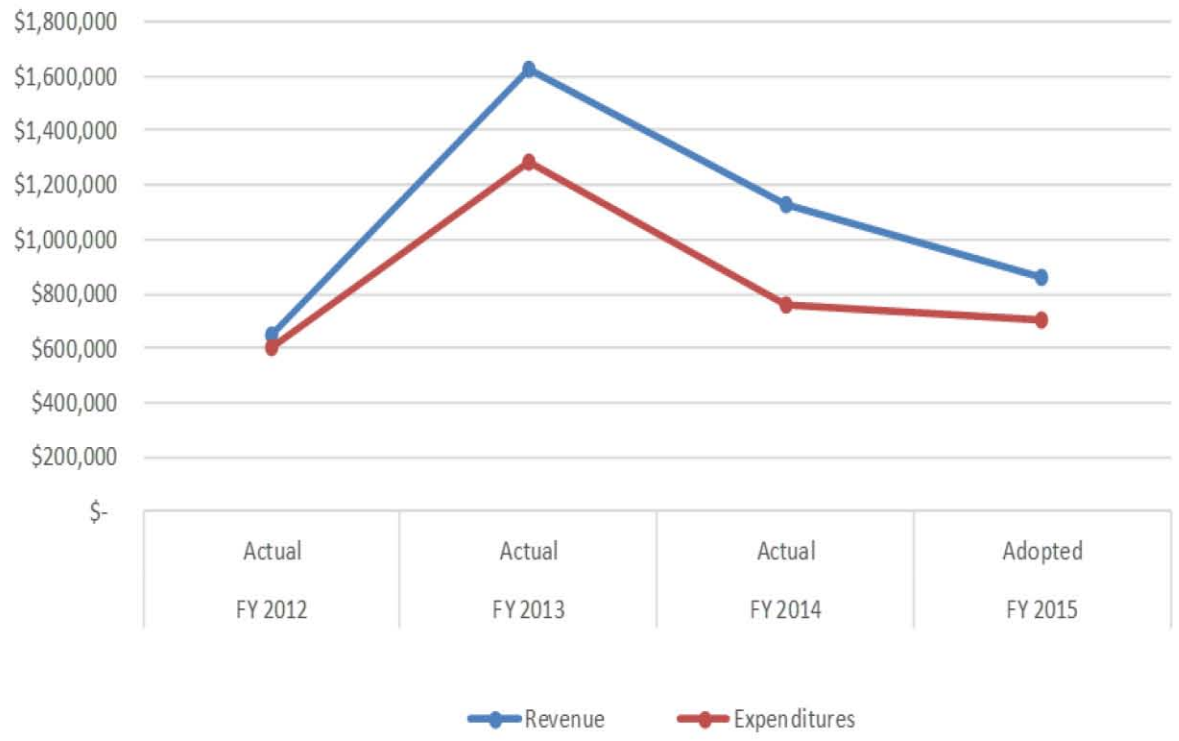
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 5,303	$ 11,214	$ 4,082	$ -	-100%
Miscellaneous Revenue	785	2,092	2,038	3,500	72%
Transfers	10,000	1,287	446	-	-100%
Total Revenues	$ 16,088	$ 14,593	$ 6,566	$ 3,500	-47%
Expenditures					
Materials & Services	$ 4,874	$ 10,512	$ 6,594	$ 3,500	-47%
Fund Balance	4,676	-	-	-	0%
Total Expenditures	$ 9,550	$ 10,512	$ 6,594	$ 3,500	-47%



FIRE PROTECTION FUND 250

To account for state revenues received pursuant to the Fire Protection Fund law, NMSA 59A-53-1 to 19. Expenditures from this fund may be used for the purchase, construction, operating and maintenance of fire stations, except for the station's water supply systems fire apparatus and equipment, the payment of insurance premiums on the above; and for insurance premiums for injuries or death of firefighters.

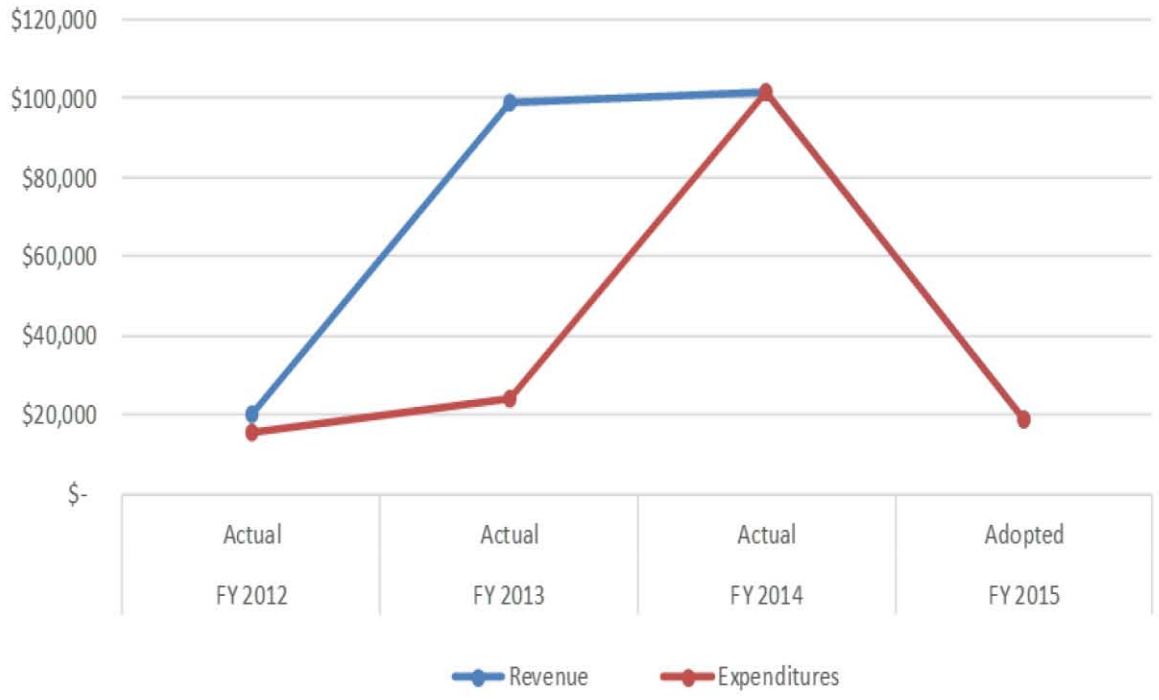
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 72,009	$ 30,283	$ 353,937	$ 224,348	-37%
Governmental Revenue	571,128	649,308	728,762	632,762	-13%
Miscellaneous Revenue	3,505	526	110	-	-100%
Other Financing Sources	-	948,046	42,000	-	-100%
Total Revenues	$ 646,642	$ 1,628,163	$ 1,124,809	$ 857,110	-24%
Expenditures					
Materials & Services	$ 587,022	$ 598,440	$ 626,764	$ 644,989	3%
Capital Outlay	17,665	687,459	129,127	60,000	-54%
Fund Balance	-	152,121	152,121	152,121	0%
Total Expenditures	$ 604,687	$ 1,438,020	$ 908,012	$ 857,110	-6%



EMERGENCY MEDICAL SERVICES - EMS - FUND 251

To account for state revenues received pursuant to the Emergency Medical Services Fund Act, NMSA 24-10A-1 to 10. Expenditures from this fund may be used for establishment of emergency medical services; to acquire emergency medical services vehicles, equipment and supplies; and for training and licensing of local emergency management services personnel.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 297	$ 4,412	$ 75,003	$ 25	-100%
Governmental Revenue	19,923	94,500	26,895	19,200	-29%
Miscellaneous Revenue	1	1	3	-	-100%
Total Revenues	$ 20,221	$ 98,913	$ 101,901	$ 19,225	-81%
Expenditures					
Materials & Services	$ 5,140	$ 23,910	$ 14,261	$ 19,225	35%
Capital Outlay	10,669	-	87,614	-	0%
Total Expenditures	$ 15,809	$ 23,910	$ 101,875	$ 19,225	-81%

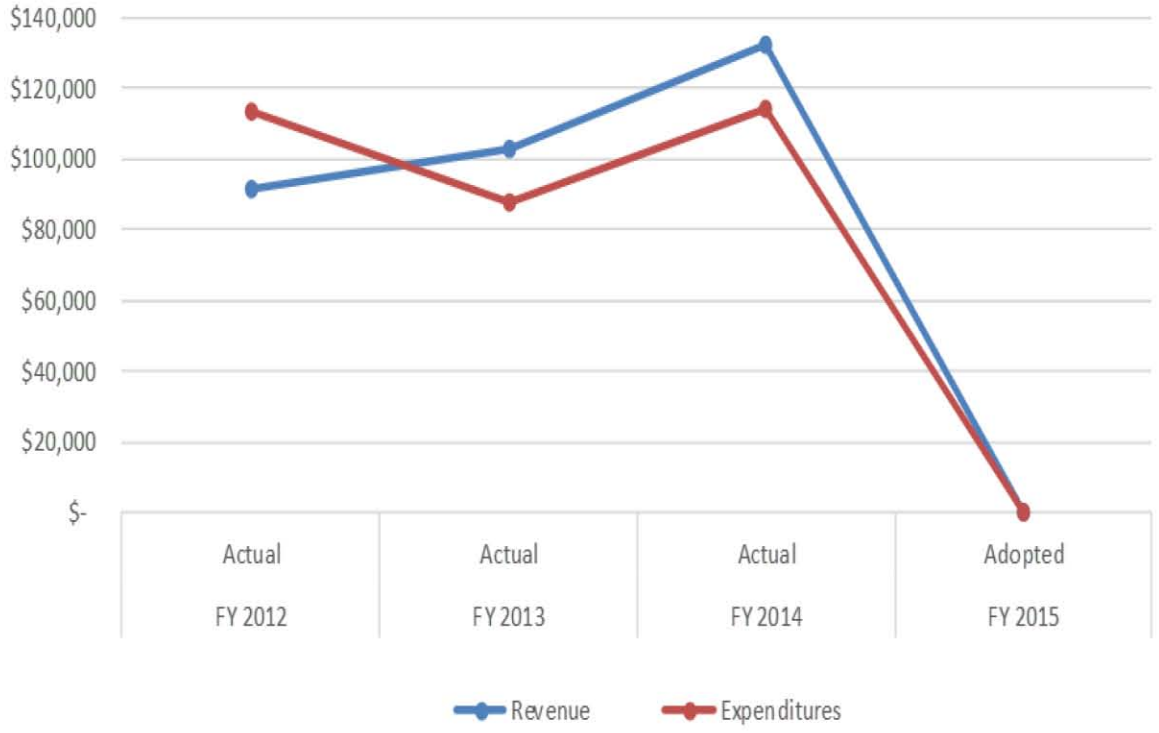


STATE GRANTS FUND 252

To account for state grants.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (10,668)	$ -	$ (7,325)	$ -	0%
Governmental Revenue	102,288	102,661	139,738	-	-100%
Other Financing Sources	-	-	-	-	0%
Total Revenues	$ 91,620	$ 102,661	$ 132,413	$ -	-100%
Expenditures					
Personal Services	$ 45,716	$ 65,902	$ 45,912	$ -	-100%
Materials & Services	68,030	21,961	68,391	-	-100%
Total Expenditures	$ 113,746	$ 87,863	$ 114,303	$ -	-100%
Positions Approved*	0	1.6	0	0	0%

* Full Time Equivalence

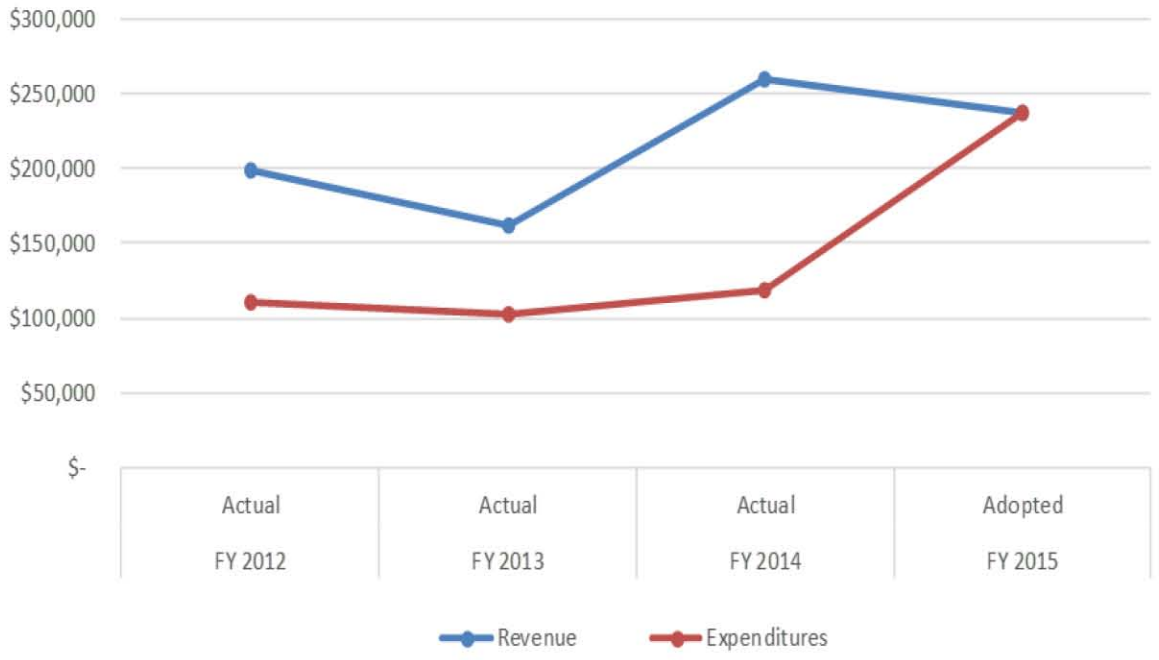


SUMMER LUNCH PROGRAM FUND 253

To account for the US Department of Agriculture's Summer Food Service Program (SFSP) administered through the Children Youth and Families Department of the State of New Mexico. The New Mexico SFSP is the single largest federal resource available for local organizations that want to combine a lunch program with a summer activity program for children. The SFSP provides free, nutritious meals and snacks to help children in low-income areas get the nutrition throughout the summer months when they are out of school.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 93,925	$ (11,925)	$ 160,191	$ 110,741	-31%
Governmental Revenue	105,145	173,135	100,185	127,116	27%
Miscellaneous Revenue	5	7	26	-	-100%
Total Revenues	$ 199,075	$ 161,217	$ 260,402	$ 237,857	-9%
Expenditures					
Personal Services	$ 17,530	$ 26,319	$ 33,222	$ 47,246	42%
Materials & Services	92,223	75,955	85,239	190,611	124%
Total Expenditures	$ 109,753	$ 102,274	$ 118,461	$ 237,857	101%
Positions Approved*	0.89	2.17	2.49	2.49	0%

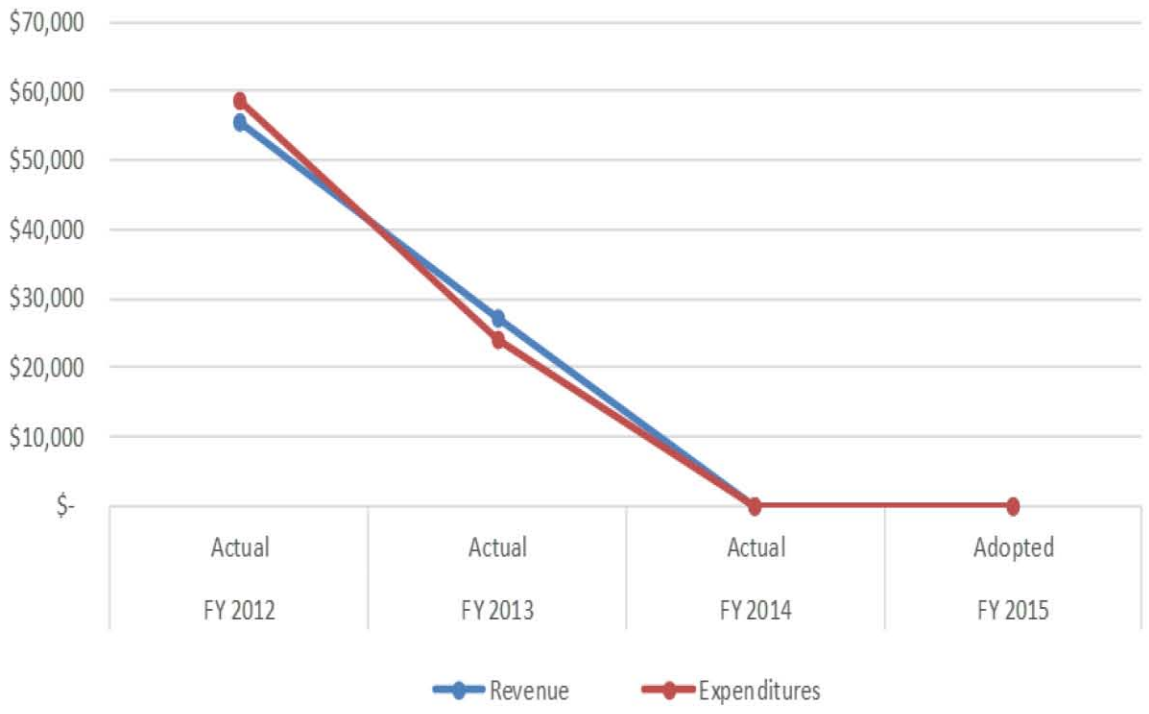
* Full Time Equivalence



RECOVERY EECBG FUND 254

To account for revenues received from the Department of Energy's Energy Efficiency and Conservation Block Grant (EECBG) under the 2009 American Recovery and Reinvestment Act (ARRA). The grant is to be used to develop and implement a City Energy & Sustainability Plan, develop a Comprehensive Bicycle/Pedestrian Transportation Master Plan, purchase and install equipment for Server Virtualization and Consolidation, provide Building Inspection Training, to install Building Lighting Retrofits and a Cool Roof on the Santa Ana Star Event Center.

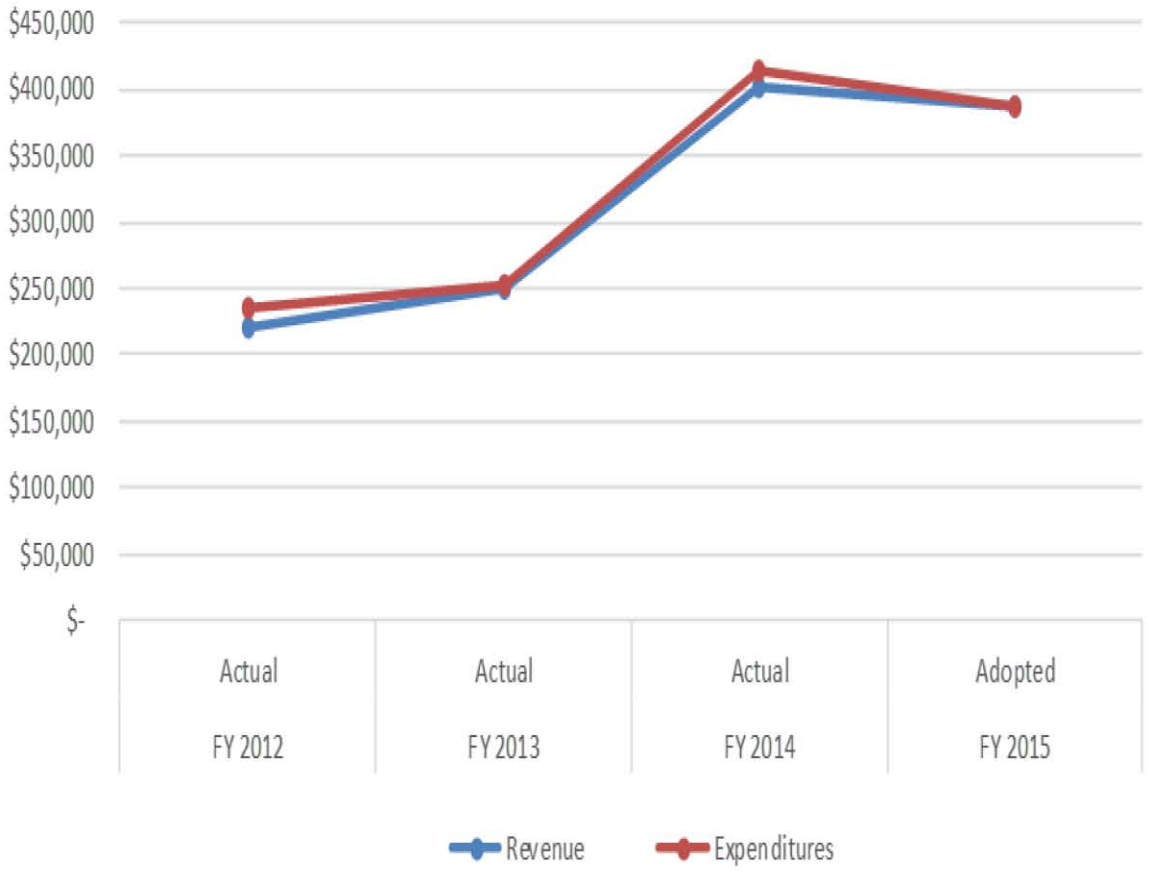
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (1)	$ -	$ -	$ -	0%
Governmental Revenue	55,317	27,295	-	-	0%
Total Revenues	$ 55,317	$ 27,295	$ -	$ -	0%
Expenditures					
Materials & Services	$ 58,612	$ 24,000	$ -	$ -	0%
Capital Outlay	-	-	-	-	0%
Total Expenditures	$ 58,612	$ 24,000	$ -	$ -	0%



E - 911 FUND 255

To account for Enhance 911 system state grant. (63-9D-1 to 20, NMSA 1978)

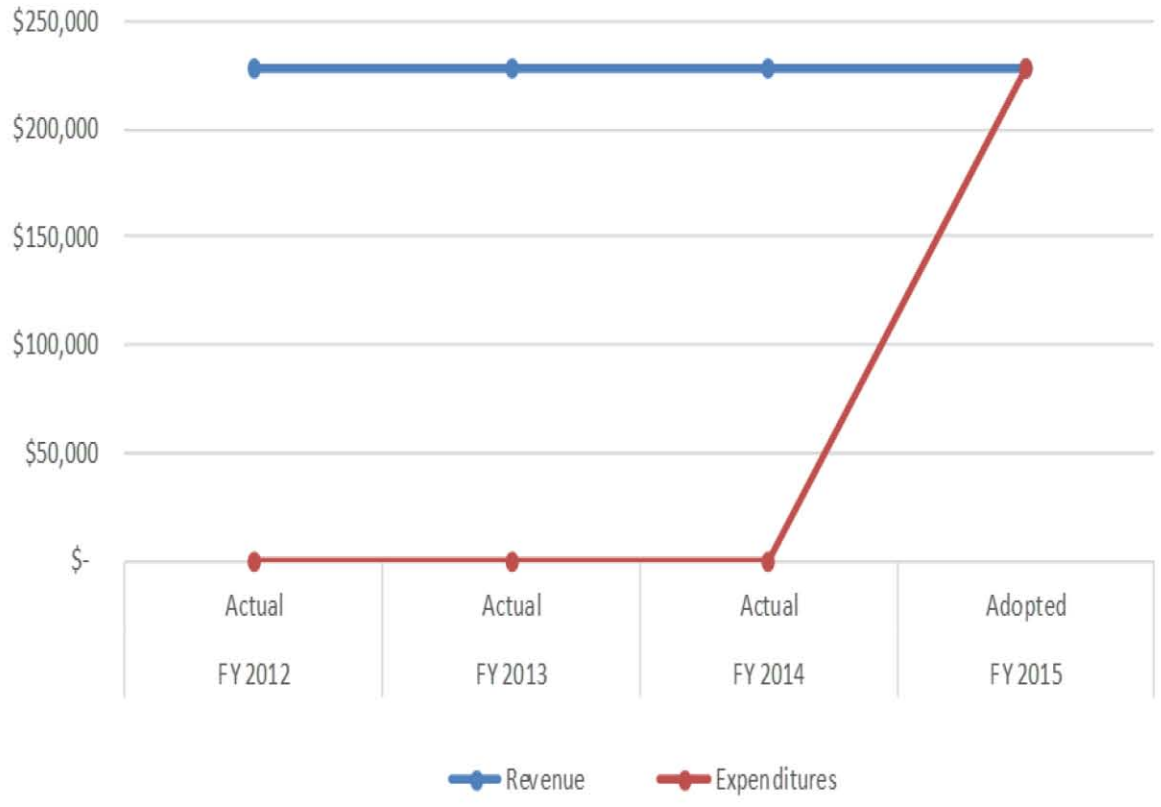
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (7,683)	$ -	$ (16,497)	$ -	0%
Governmental Revenue	228,424	249,620	418,700	386,200	-8%
Total Revenues	$ 220,741	$ 249,620	$ 402,203	$ 386,200	-4%
Expenditures					
Materials & Services	$ 235,314	$ 251,544	$ 413,040	$ 386,200	-6%
Total Expenditures	$ 235,314	$ 251,544	$ 413,040	$ 386,200	-6%



DWI PROGRAM FUND 256

To account for the provision of alcohol treatment and rehabilitation services for street inebriates. (7-1-6.40, NMSA 1978)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ -	$ 228,250	$ 228,274	$ 228,534	0%
Taxes	228,250	-	-	-	0%
Miscellaneous Revenue	-	24	260	-	-100%
Total Revenues	$ 228,250	$ 228,274	$ 228,534	$ 228,534	0%
Expenditures					
Materials & Services	$ -	$ -	$ -	$ 228,534	0%
Total Expenditures	$ -	$ -	$ -	$ 228,534	0%

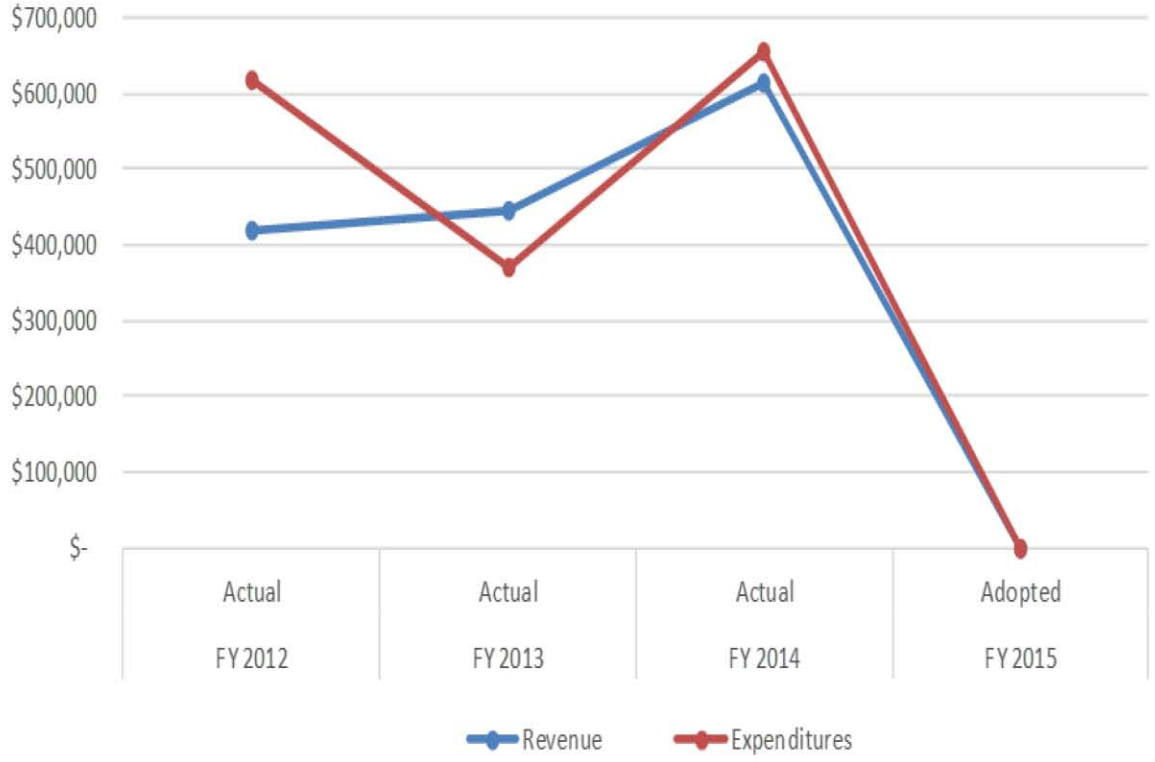


DPS FEDERAL GRANTS FUND 259

To account for public safety federal grants.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (881,082)	$ -	$ (119,452)	$ -	0%
Governmental Revenue	1,299,497	446,491	732,869	-	-100%
Other Financing Sources	-	-	-	-	0%
Total Revenues	$ 418,415	$ 446,491	$ 613,417	$ -	-100%
Expenditures					
Personal Services*	$ 98,954	$ 82,430	$ 111,744	$ -	-100%
Materials & Services	483,637	267,059	499,633	-	-100%
Capital Outlay	33,153	19,127	41,748	-	-100%
Total Expenditures	$ 615,744	$ 368,616	$ 653,125	$ -	-100%

*Personal Service expenditures include only overtime



Fiscal Year 2015

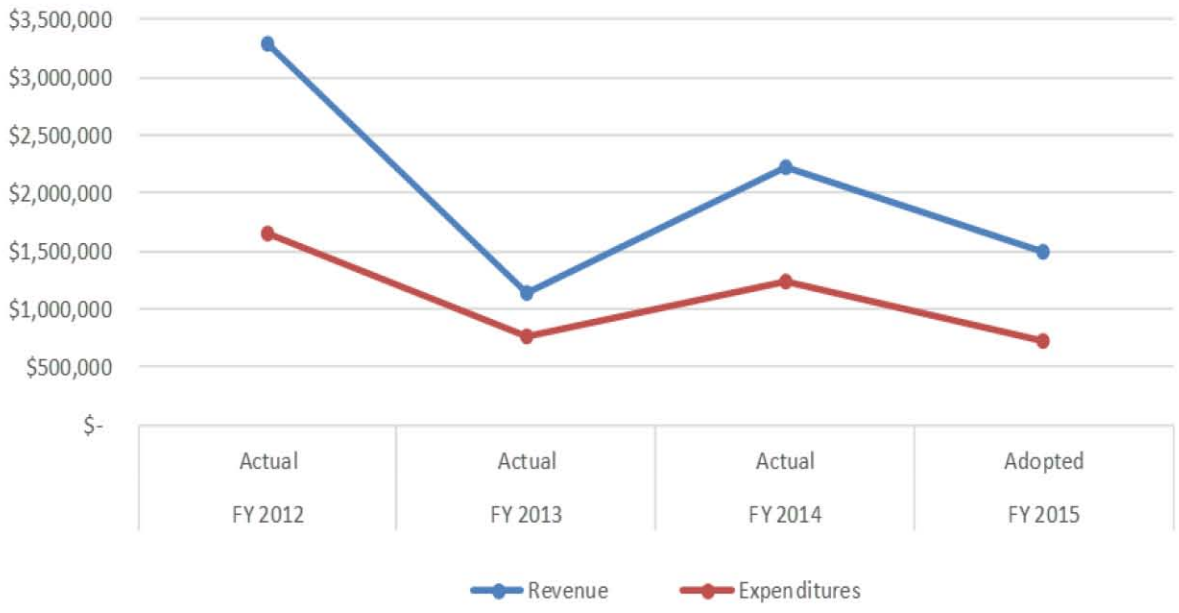
Special Funds

ENVIRONMENTAL GROSS RECEIPTS TAX FUND 260

To account for municipal gross receipts tax revenues received to be used for the acquisition, construction, operation, and maintenance of solid waste facilities, water facilities, sewer system, and related facilities. (Section 7 - 19D - 17, NMSA 1978)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 2,250,378	$ 461,509	$ 1,546,466	$ 783,850	-49%
Taxes	669,780	650,796	648,729	692,659	7%
Miscellaneous Revenue	19,010	19,144	20,466	21,106	3%
Other Financing Sources	356,364	-	-	-	0%
Total Revenues	$ 3,295,532	$ 1,131,449	$ 2,215,661	$ 1,497,615	-32%
Expenditures					
Personal Services	$ 39,743	$ 40,326	$ 34,429	$ 63,925	86%
Materials & Services	452,986	397,109	410,430	653,612	59%
Capital Outlay	1,162,200	326,644	784,329	-	-100%
Fund Balance	49,206	494,061	523,944	780,078	49%
Total Expenditures	$ 1,704,135	$ 1,258,140	$ 1,753,132	$ 1,497,615	-15%
Positions Approved*	1	1	1	1	0%

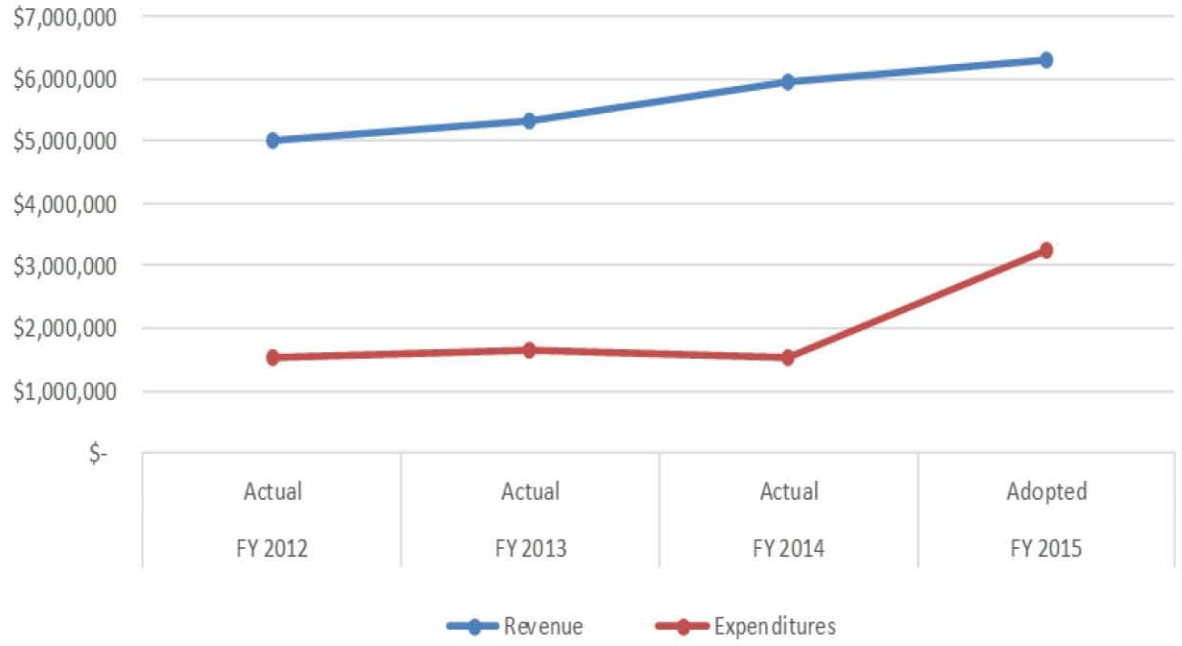
* Full Time Equivalence



HIGHER EDUCATION GRT SPECIAL REVENUE FUND 263

To account for municipal gross receipts tax revenue received to be used for the acquisition, construction, renovation or improvement of facilities of a four-year post-secondary public education institution located in the municipality and acquisition of or improvements to land for those facilities or payment of municipal higher education facilities gross receipts tax revenue bonds issued pursuant to charter 3, Article 31 NMSA 1978.

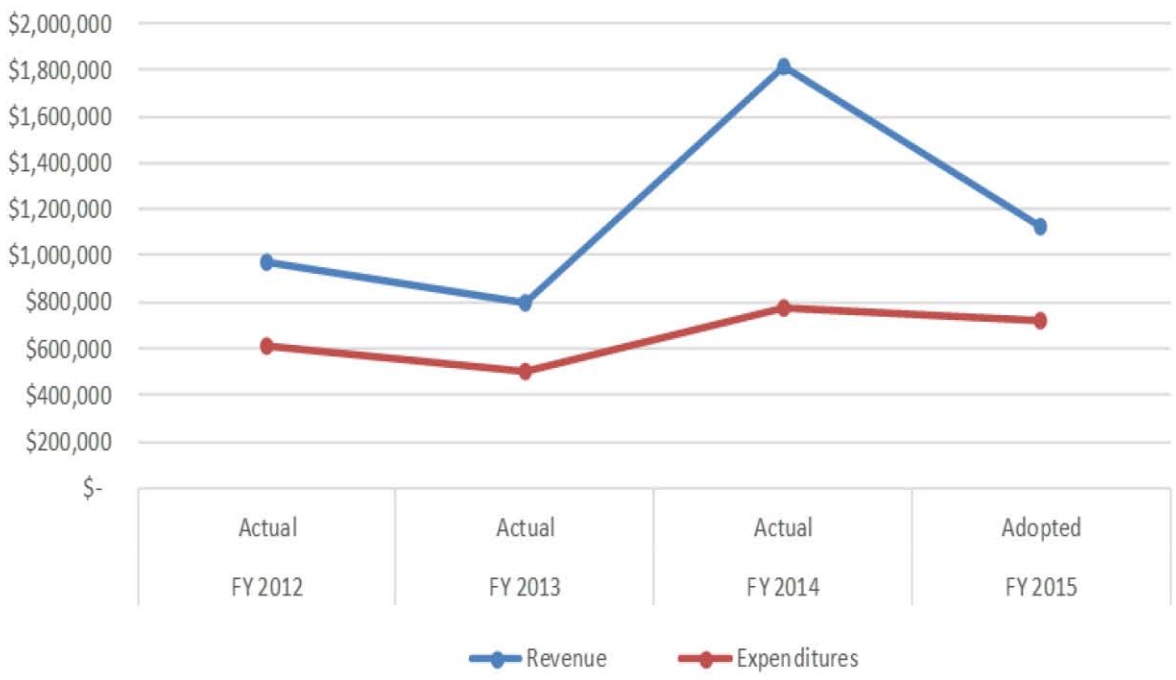
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 2,844,262	$ 3,237,710	$ 3,905,516	$ 4,092,575	5%
Taxes	2,156,030	2,080,055	2,047,904	2,216,508	8%
Miscellaneous Revenue	418	686	2,155	500	-77%
Other Financing Sources	-	65	-	-	0%
Total Revenues	$ 5,000,710	$ 5,318,516	$ 5,955,575	$ 6,309,583	6%
Expenditures					
Materials & Services	$ 1,513,000	$ 1,663,000	$ 1,513,000	$ -	-100%
Capital Outlay	-	-	28,115	3,250,000	0%
Fund Balance	594,262	3,649,401	4,161,184	3,059,583	-26%
Total Expenditures	$ 2,107,262	$ 5,312,401	$ 5,702,299	$ 6,309,583	11%



MUNICIPAL ROAD FUND 270

To account for revenues received from the levy of a tax per gallon of gasoline purshased within City boundaries, pursuant to the County and Municipal Gasoline Tax Act, NMSA 7-1-6-9. Expenditures from this fund may be used for bridge and road projects on transit routes; for purchasing, maintaining for operating transit facilities; for operating a transit authority, for operating a vehicle emissions inspection program; or for road, street or highway construction, repair or maintenance or transit routes.

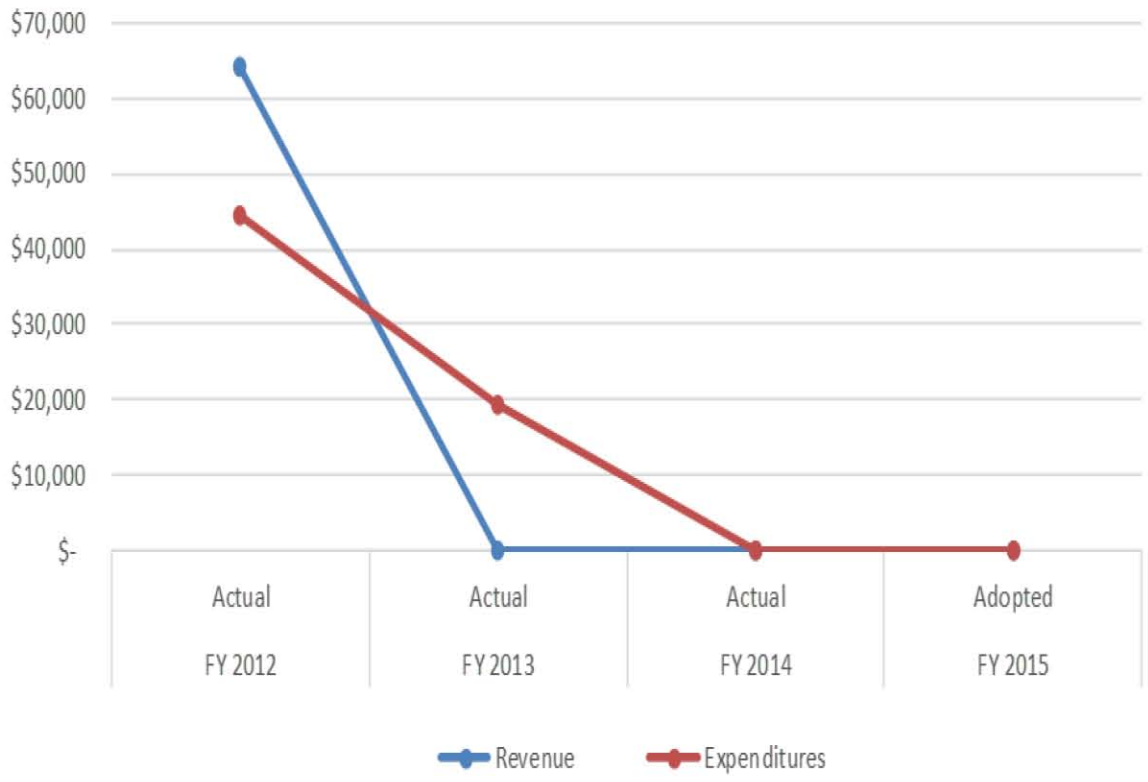
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 436,256	$ 144,970	$ 522,864	$ 564,886	8%
Governmental Revenue	519,675	610,371	584,579	550,000	-6%
Charge for Services	4,792	5,882	8,442	6,000	-29%
Miscellaneous Revenue	13,707	37,912	12,686	200	-98%
Other Financing Sources	-	-	684,000	-	-100%
Total Revenues	$ 974,430	$ 799,135	$ 1,812,571	$ 1,121,086	-38%
Expenditures					
Materials & Services	$ 447,521	$ 436,114	$ 485,707	$ 646,178	33%
Capital Outlay	161,787	60,312	294,193	68,442	-77%
Fund Balance	39,000	122,944	323,122	406,466	26%
Total Expenditures	$ 648,308	$ 619,370	$ 1,103,022	$ 1,121,086	2%



CAPITAL PROJECTS FUND 301

To account for City facility construction and building improvements from General fund transfers and intergovernmental grants.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 63,978	$ -	$ -	$ -	0%
Miscellaneous Revenue	6	-	-	-	0%
Total Revenues	$ 63,984	$ -	$ -	$ -	0%
Expenditures					
Capital Outlay	10,434	19,500	-	-	0%
Transfers	33,978	73	-	-	0%
Total Expenditures	$ 44,412	$ 19,573	$ -	$ -	0%



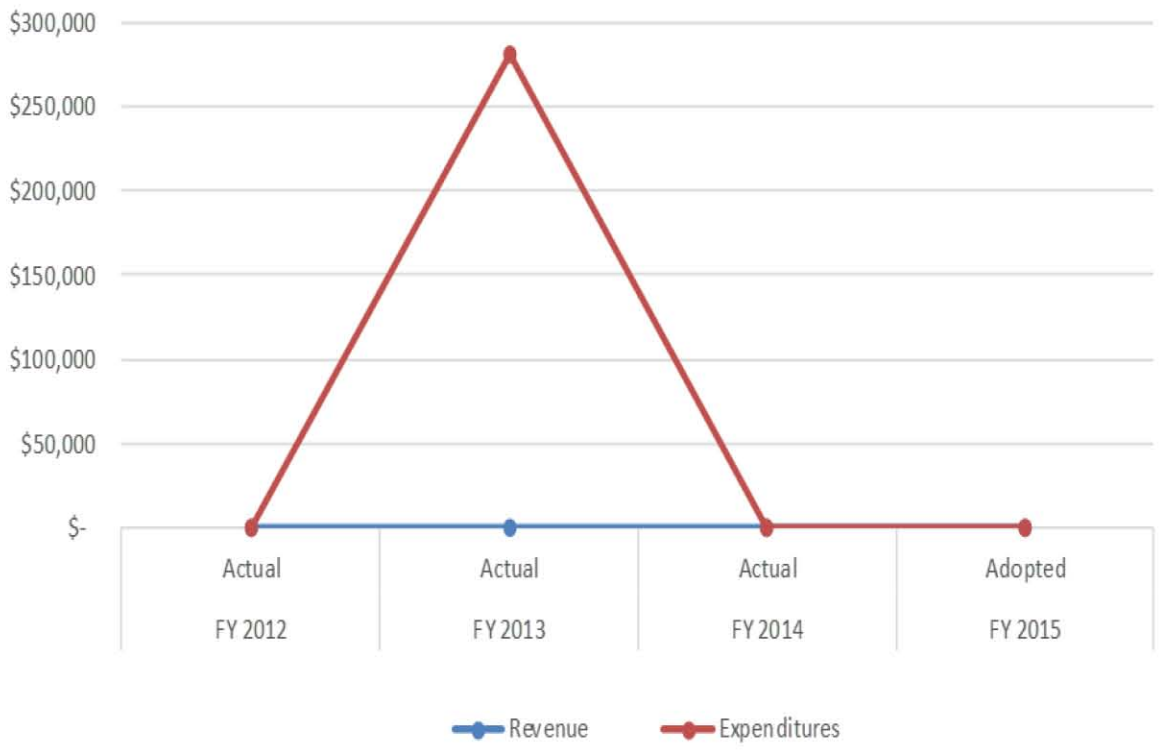
Fiscal Year 2015

Special Funds

HEWLETT PACKARD INFRASTRUCTURE FUND 303

To account for Central Business District infrastructure improvement project including water, wastewater and roads within the governmental unit.

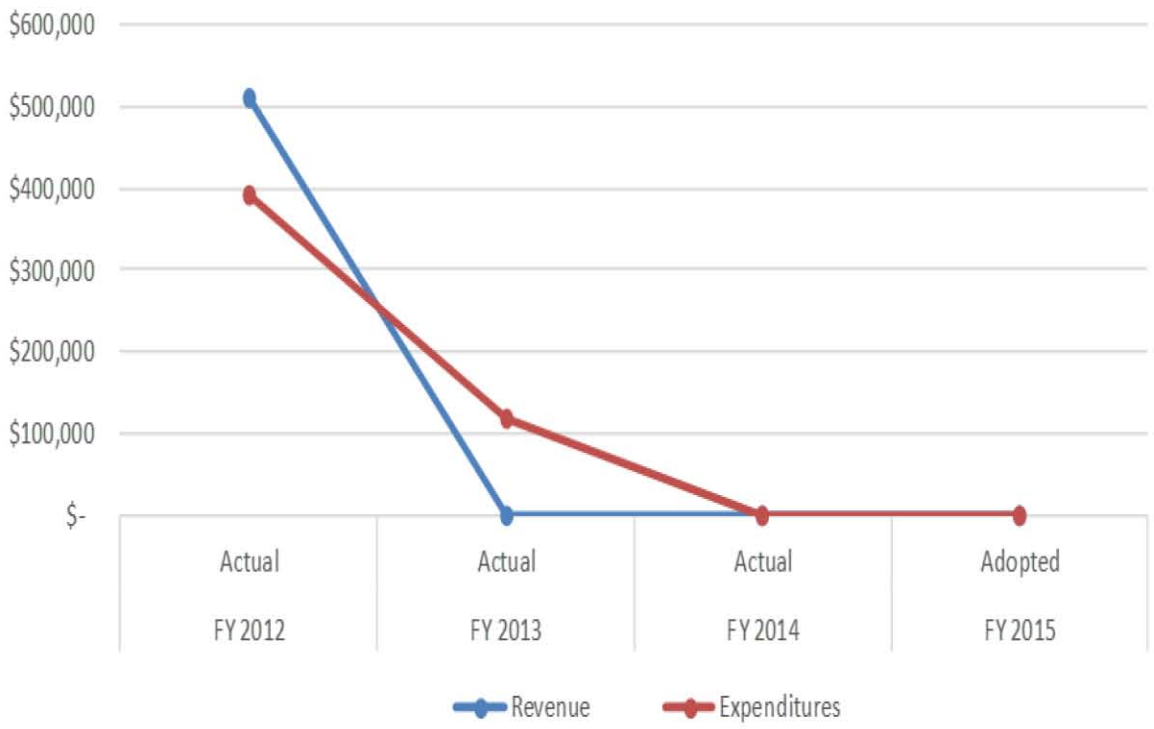
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	$ -	0%
Miscellaneous Revenue	46	-	-	-	0%
Other Financing Sources	-	-	-	-	0%
Total Revenues	$ 46	$ -	$ -	$ -	0%
Expenditures					
Capital Outlay	$ -	$ 280,952	$ -	$ -	$ -
Transfers	-	46	-	-	0%
Fund Balance	-	-	-	-	0%
Total Expenditures	$ -	$ 280,998	$ -	$ -	0%



HIGH SCHOOL INFRASTRUCTURE FUND 304

To account for infrastructure of the completion of the extension of Paseo del Volcan and the completion of the infrastructure pertaining to the new Rio Rancho High School.

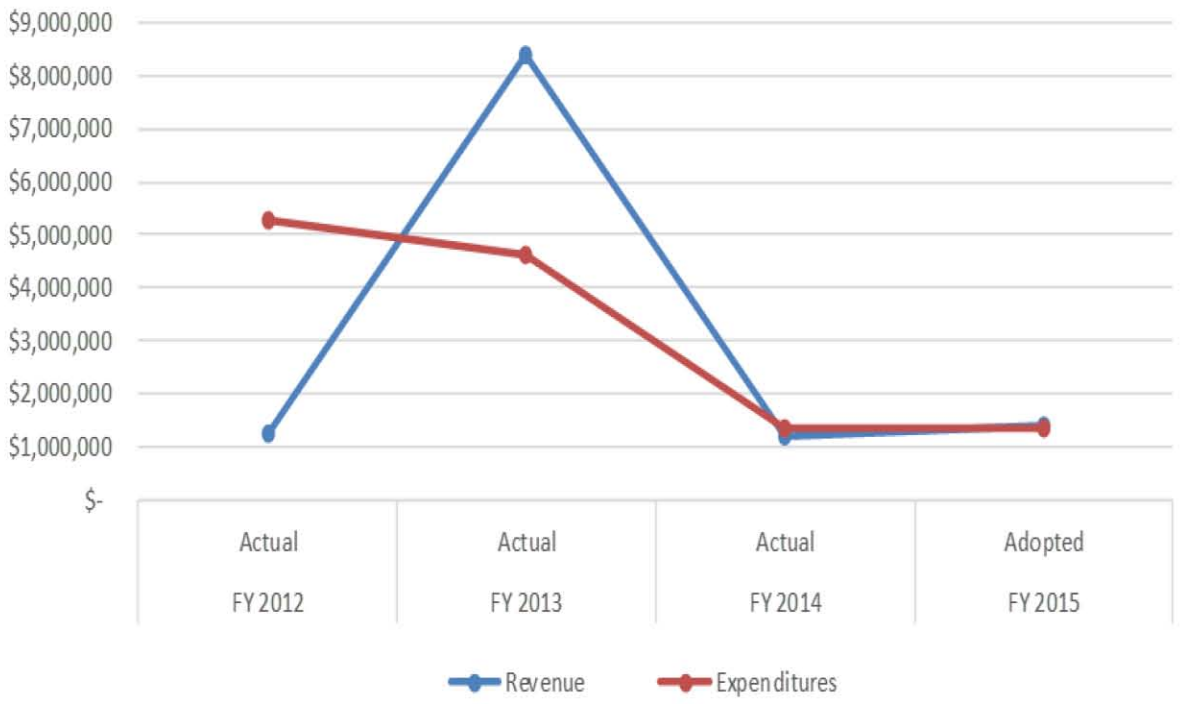
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 510,692	$ 62	$ -	$ -	0%
Miscellaneous Revenue	59	-	-	-	0%
Other Financing Sources	-	-	-	-	0%
Total Revenues	$ 510,751	$ 62	$ -	$ -	0%
Expenditures					
Capital Outlay	$ 29,313	$ 118,857	$ -	$ -	0%
Transfers	362,522	62	-	-	0%
Total Expenditures	$ 391,835	$ 118,919	$ -	$ -	0%



INFRASTRUCTURE FUND 305

To account for capital (primarily infrastructure) acquisition, construction and repair from General Fund transfers and intergovernmental grants.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (6,029,172)	$ 6,142	$ (226,982)	$ 42,155	-119%
Governmental Revenue	7,212,916	7,922,613	1,403,382	352,500	-75%
Miscellaneous Revenue	69,344	1,072	-	-	0%
Other Financing Sources	-	484,219	-	1,000,000	0%
Total Revenues	$ 1,253,088	$ 8,414,046	$ 1,176,400	$ 1,394,655	19%
Expenditures					
Materials & Services	$ -	$ 69,092	$ 103,873	$ 90,000	-13%
Capital Outlay	5,250,178	4,568,708	1,222,580	1,262,500	3%
Transfers	-	-	1,271	-	0%
Fund Balance	5,716	6,102	42,150	42,155	0%
Total Expenditures	$ 5,255,894	$ 4,643,902	$ 1,369,874	$ 1,394,655	2%



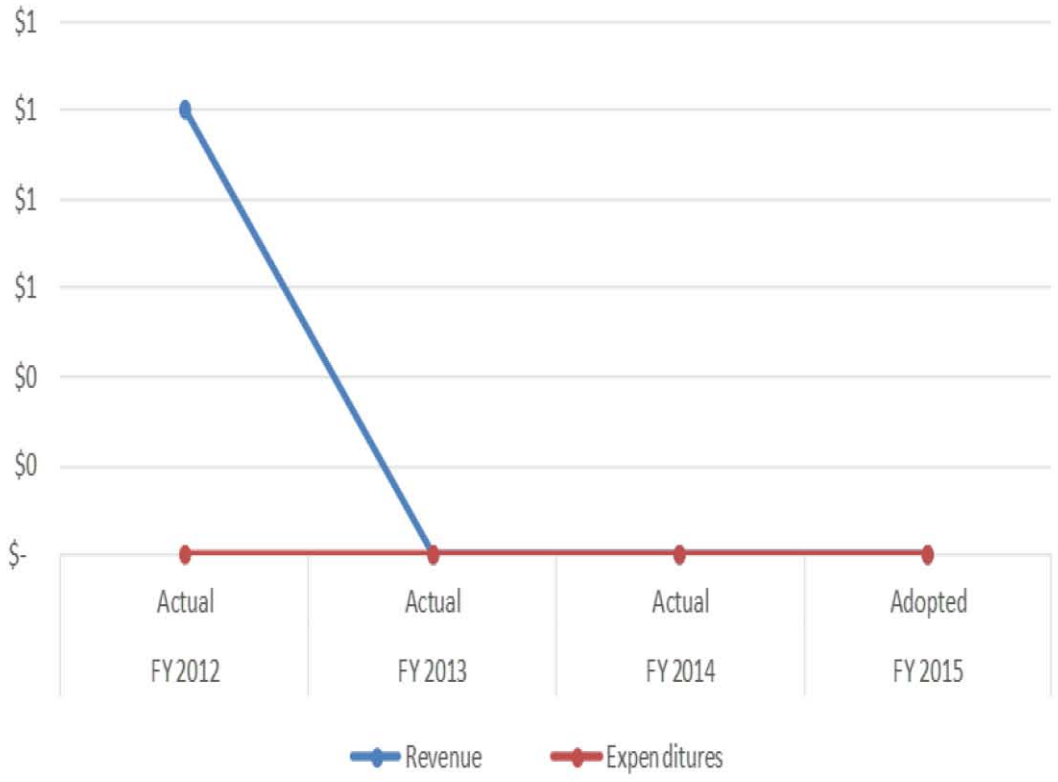
Fiscal Year 2015

Special Funds

ARRA STIMULUS ROADS FUND 306

To Account for revenues received from American Recovery and Reinvestment Act (ARRA) of 2009, agreement with the New Mexico Department of Transportation (NMDOT) to Construct Paseo del Volcan Phase II from Iris Rd to U.S. Highway 550

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (129,945)	$ -	-	-	0%
Governmental Revenue	129,946	-	-	-	0%
Total Revenues	$ 1	$ -	$ -	$ -	0%
Expenditures					
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total Expenditures	$ -	$ -	$ -	$ -	0%



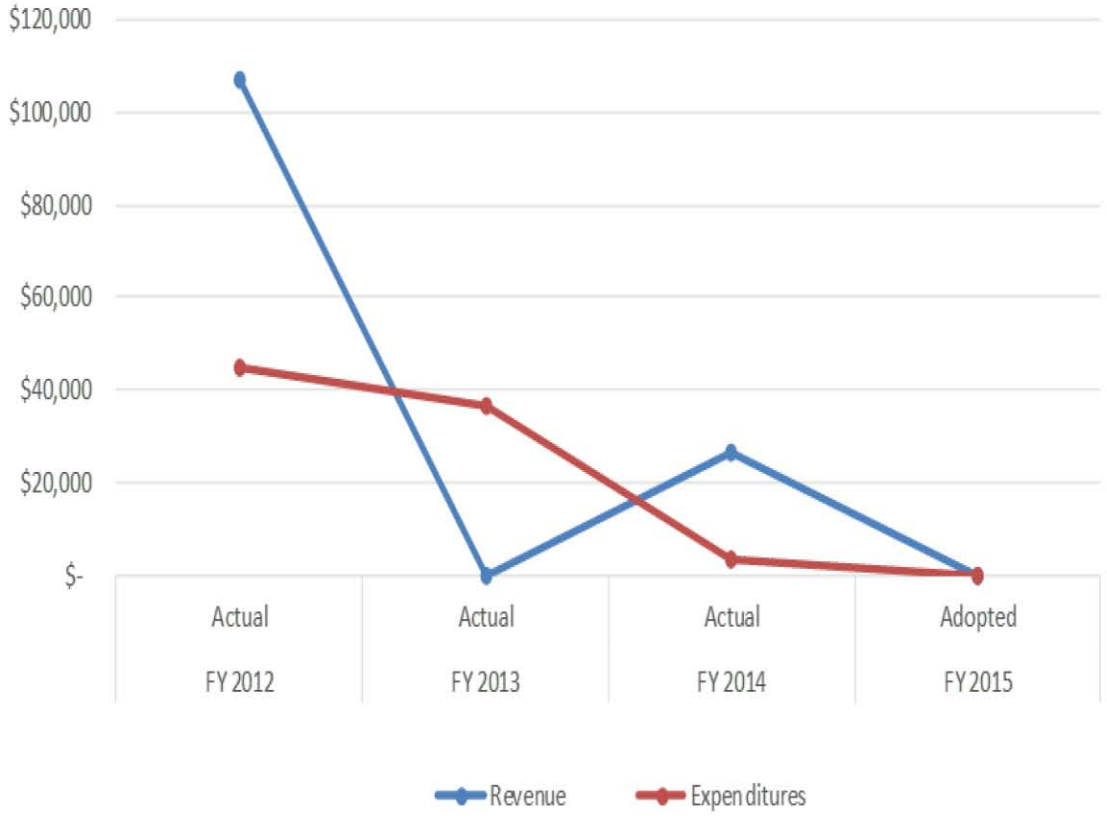
Fiscal Year 2015

Special Funds

INFRASTRUCTURE REHABILITATION FUND 307

To account for expenditures limited to replacing, reconstructing, rehabilitating, or maintaining elements of non-utility public infrastructure, which exist within established, often-older portions of the City, and which cannot be funded through impact fee revenues.

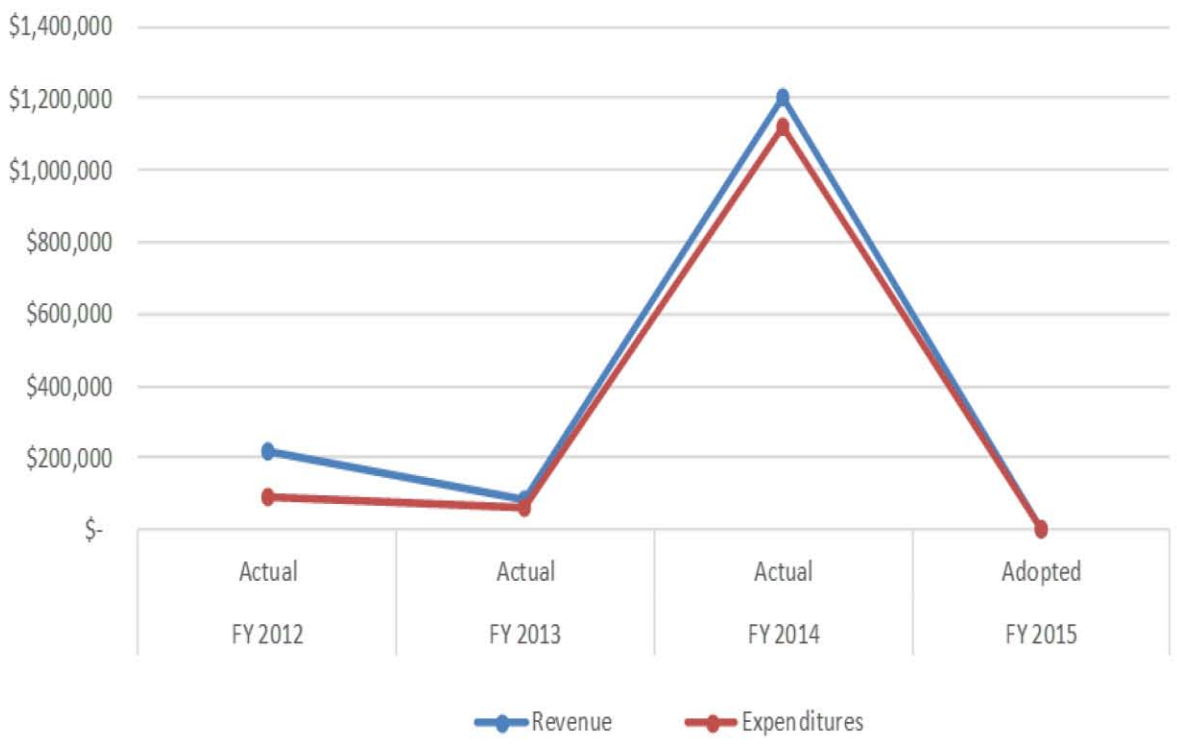
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 107,095	$ -	$ 26,182	$ -	0%
Miscellaneous Revenue	14	-	-	-	0%
Total Revenues	$ 107,109	$ -	$ 26,182	$ -	0%
Expenditures					
Materials & Services	$ 18,983	$ 2,322	$ -	$ -	0%
Capital Outlay	25,638	33,985	3,542	-	-100%
Fund Balance	24,174	-	-	-	0%
Total Expenditures	$ 68,795	$ 36,307	$ 3,542	$ -	-100%



RECREATION DEVELOPMENT FUND 310

To account for revenues received for the construction and improvements of parks facilities. This fund is also used to account for transfer from the General Fund, grants, and donations for the development and construction of park facilities.

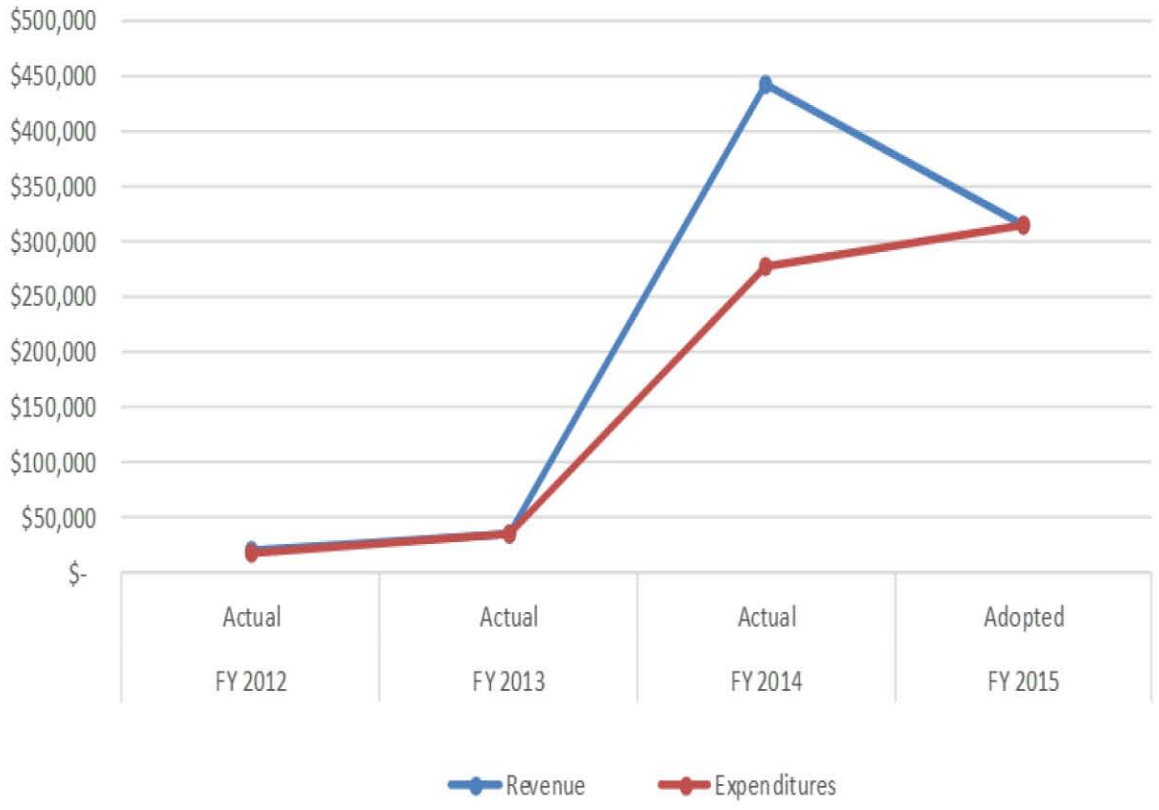
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 133,510	$ 3,697	$ 148,057	$ 4	-100%
Governmental Revenue	11,969	3,104	1,054,366	3,162	-100%
Miscellaneous Revenue	1,304	79,766	-	-	0%
Other Financing Sources	74,057	-	-	-	0%
Total Revenues	$ 220,840	$ 86,567	$ 1,202,423	$ 3,166	-100%
Expenditures					
Materials & Services	$ 6,065	$ 2,224	$ 4,850	$ -	-100%
Capital Outlay	86,865	60,500	1,115,356	3,166	-100%
Fund Balance	3,672	3,697	-	-	0%
Total Expenditures	$ 96,602	$ 66,421	$ 1,120,206	$ 3,166	-100%



COMPUTER SOFTWARE REPLACEMENT FUND 311

To account for funds transferred from the General Fund to provide a recurring source of funds for replacing computers and general use software.

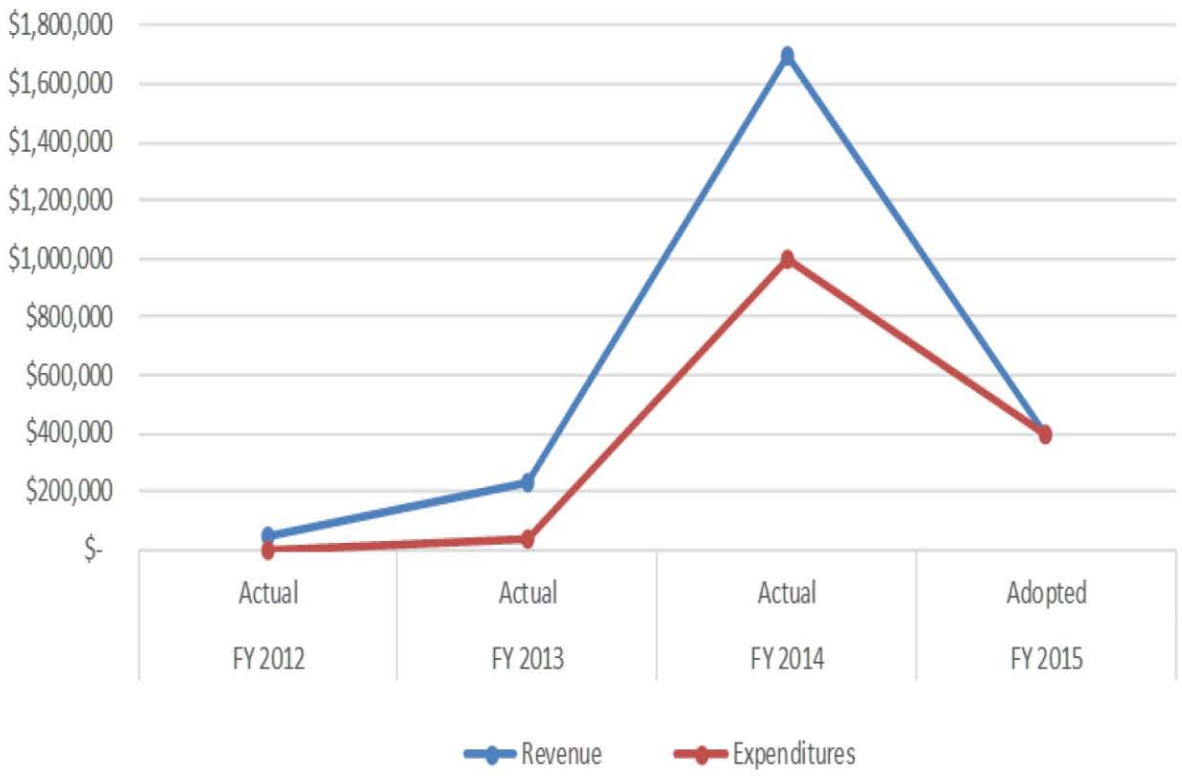
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 19,795	$ 274	$ -	$ 1,884	0%
Other Financing Sources	-	34,813	440,938	312,037	-29%
Total Revenues	$ 19,795	$ 35,087	$ 440,938	$ 313,921	-29%
Expenditures					
Materials & Services	$ 19,523	$ 35,087	$ 263,818	$ 254,856	-3%
Capital Outlay	-	-	$ 12,741	$ 59,065	0
Total Expenditures	$ 19,523	$ 35,087	$ 276,559	$ 313,921	14%



EQUIPMENT REPLACEMENT FUND 312

To account for funds transferred from the General Fund, recognizing the depreciation of assets and to provide a recurring source of funds for replacing those assets.

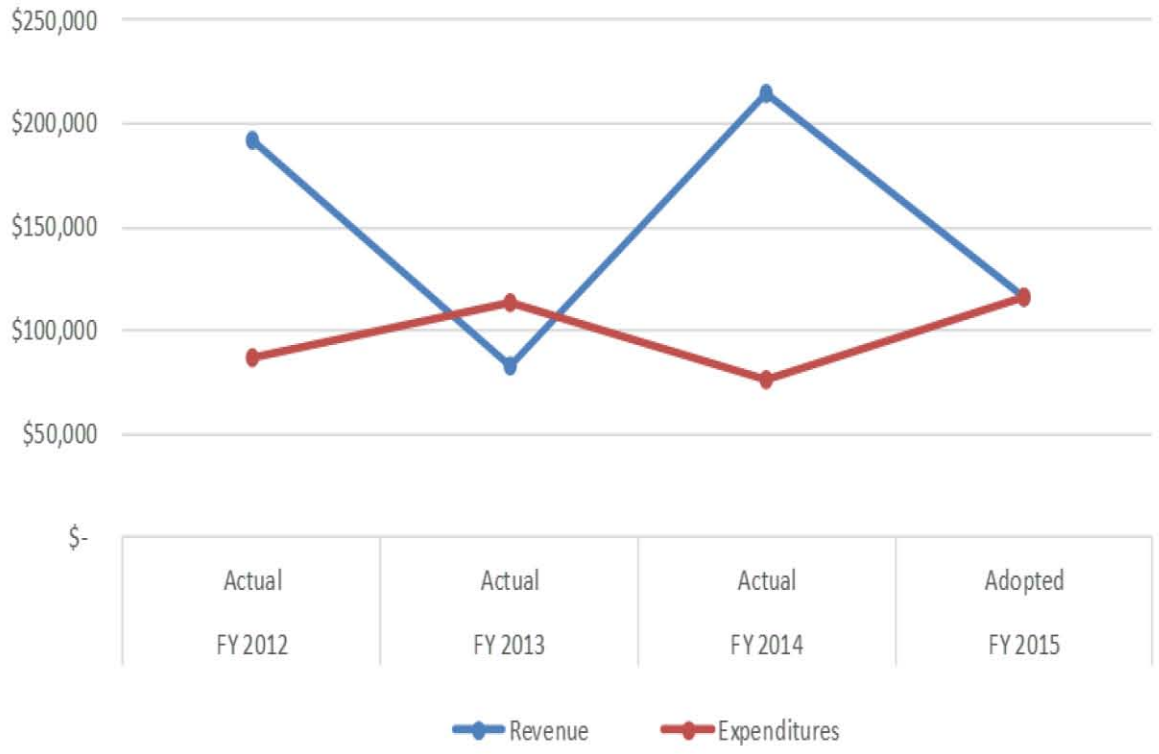
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 31,283	$ 49,963	$ 191,597	$ 55,569	-71%
Miscellaneous Revenue	-	9,592	11,037	-	-100%
Other Financing Sources	18,680	167,037	1,491,510	337,837	-77%
Total Revenues	$ 49,963	$ 226,592	$ 1,694,144	$ 393,406	-77%
Expenditures					
Materials & Services	$ -	$ -	$ 253,267	$ 35,364	-86%
Capital Outlay	-	35,000	741,607	358,042	-52%
Transfers	-	-	16,100	-	-100%
Total Expenditures	$ -	$ 35,000	$ 1,010,974	$ 393,406	-61%



BUILDING IMPROVEMENT FUND 313

To account for funds transferred from the General Fund and cell tower revenues. Expenditures are to be used for maintenance, repair, purchase or replacement of municipal buildings.

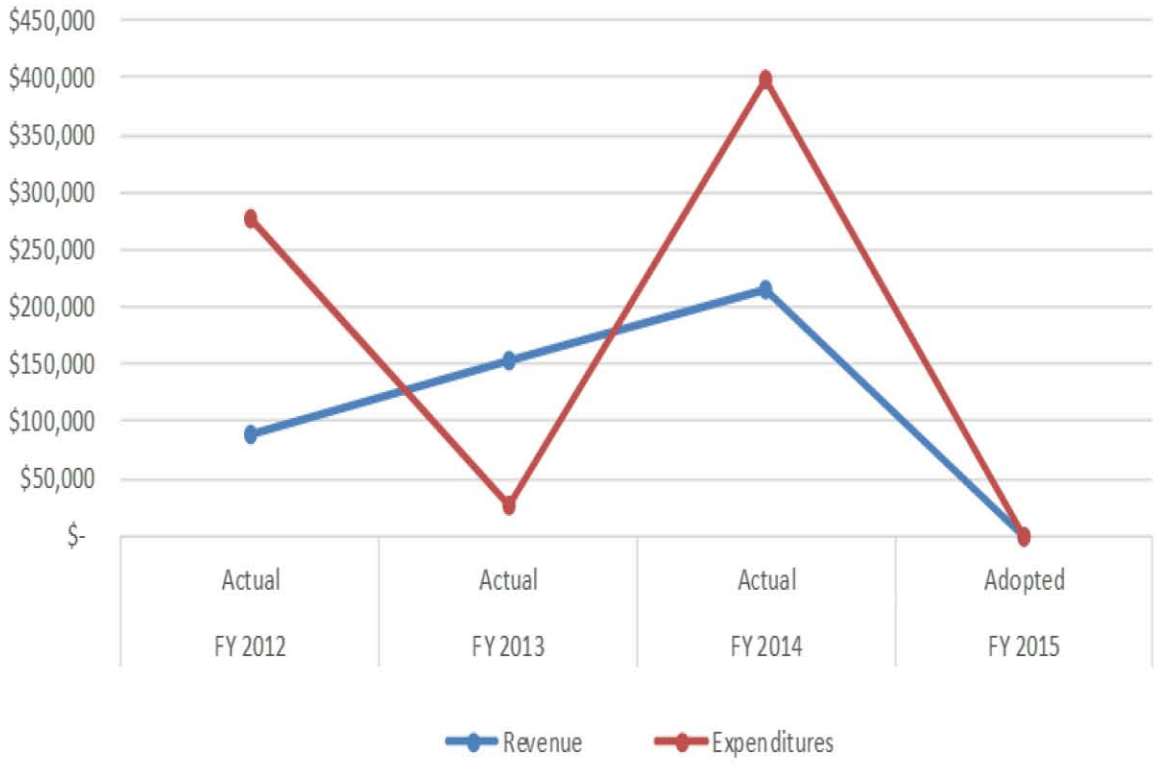
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 123,220	$ 13,708	$ 59,926	$ 20,415	-66%
Miscellaneous Revenue	68,102	69,736	154,923	81,396	-47%
Other Financing Sources	-	-	-	14,796	0%
Total Revenues	$ 191,322	$ 83,444	$ 214,849	$ 116,607	-46%
Expenditures					
Materials & Services	$ 29,484	$ 35,910	$ -	$ -	0%
Capital Outlay	57,439	78,034	76,323	116,607	53%
Fund Balance	13,985	14,981	11,615	-	-100%
Total Expenditures	$ 100,908	$ 128,925	$ 87,938	$ 116,607	33%



STATE APPROPRIATIONS CAPITAL FUND 315

To account for state appropriation capital expenditures funded by the State of New Mexico.

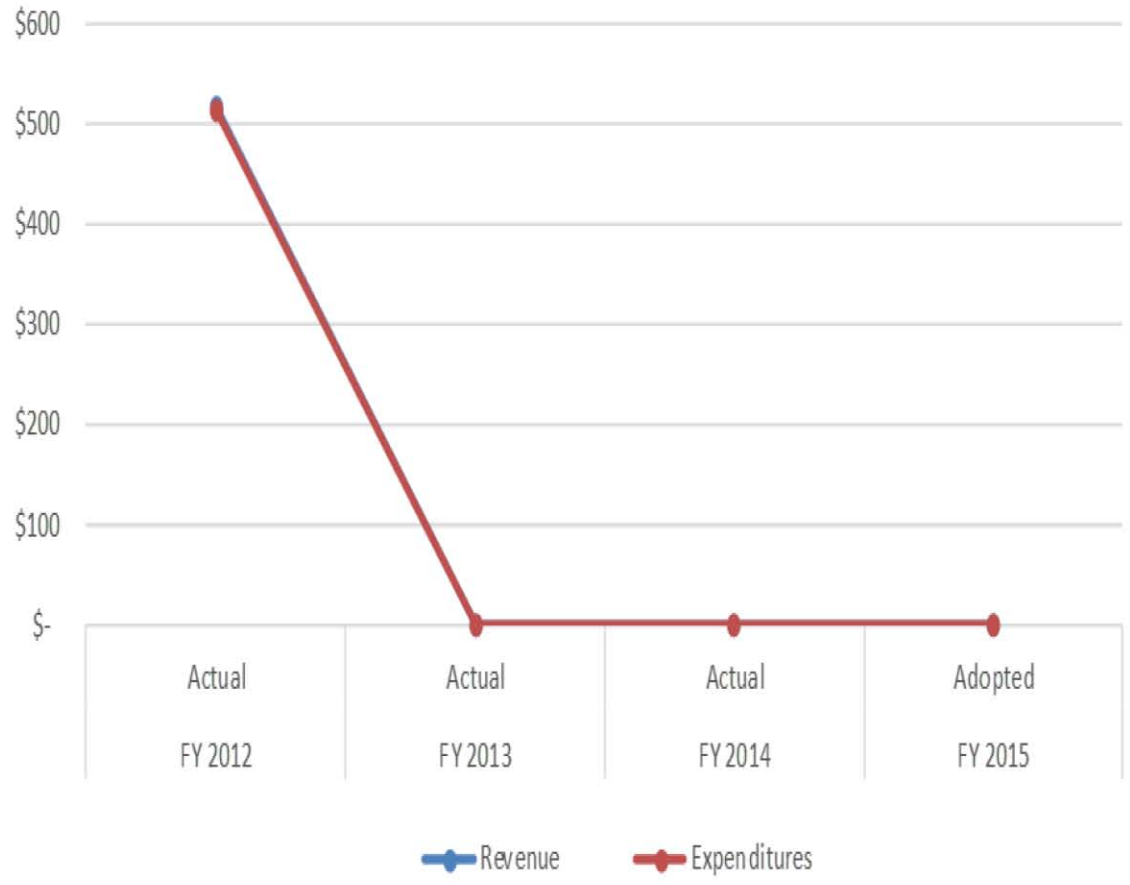
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (123,391)	$ -	$ (64,205)	$ -	0%
Governmental Revenue	111,750	152,184	278,557	-	-100%
Other Financing Sources	100,000	-	-	-	0%
Total Revenues	$ 88,359	$ 152,184	$ 214,352	$ -	-100%
Expenditures					
Materials & Services	$ 1,588	$ -	$ 2,926	$ -	0%
Capital Outlay	276,804	26,360	394,543	-	-100%
Transfers	-	-	4	-	0%
Fund Balance	-	-	-	-	0%
Total Expenditures	$ 278,392	$ 26,360	$ 397,473	$ -	-100%



SAD 6 PROJECT FUND 323

To account for infrastructure improvement expenditures to streets in Unit 20 including paving and storm drainage improvements to streets in Units 10, 11 and 13.

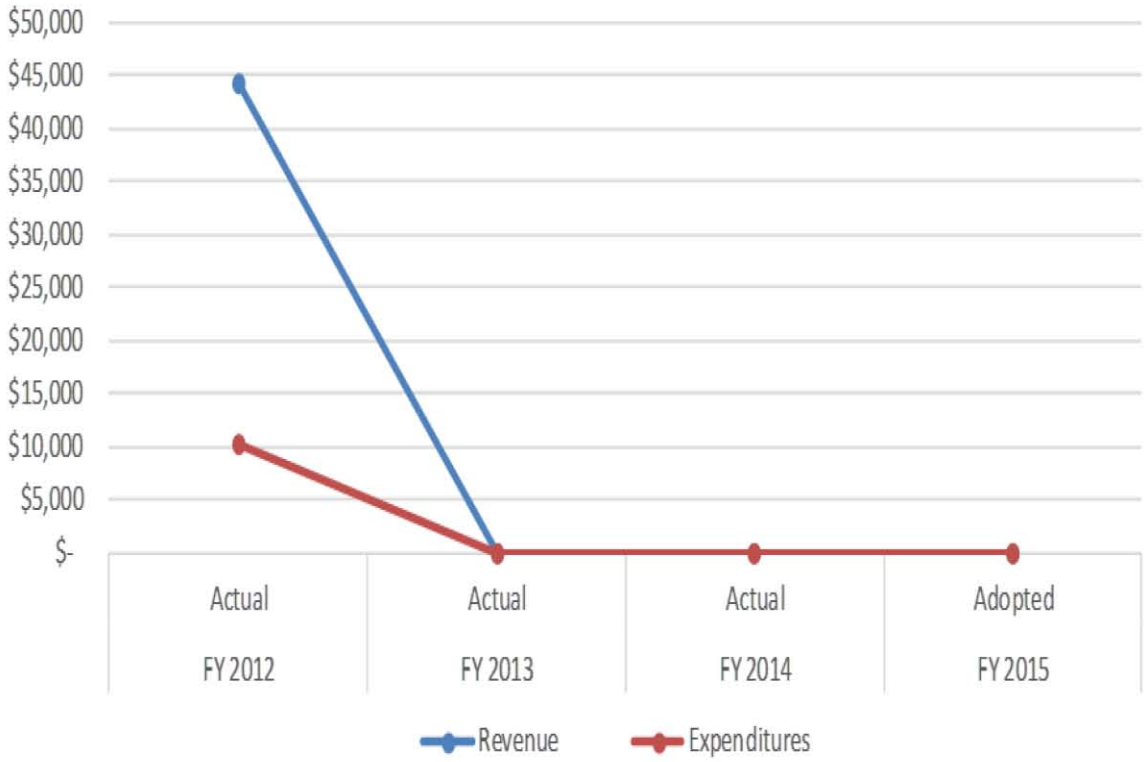
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 514	$ -	$ -	$ -	0%
Total Revenues	$ 514	$ -	$ -	$ -	0%
Expenditures					
Transfers	513	-	-	-	0%
Total Expenditures	$ 513	$ -	$ -	$ -	0%



SAD 7 A PROJECT FUND 324

To account for infrastructure improvement expenditures to Units 10, 13, and 16

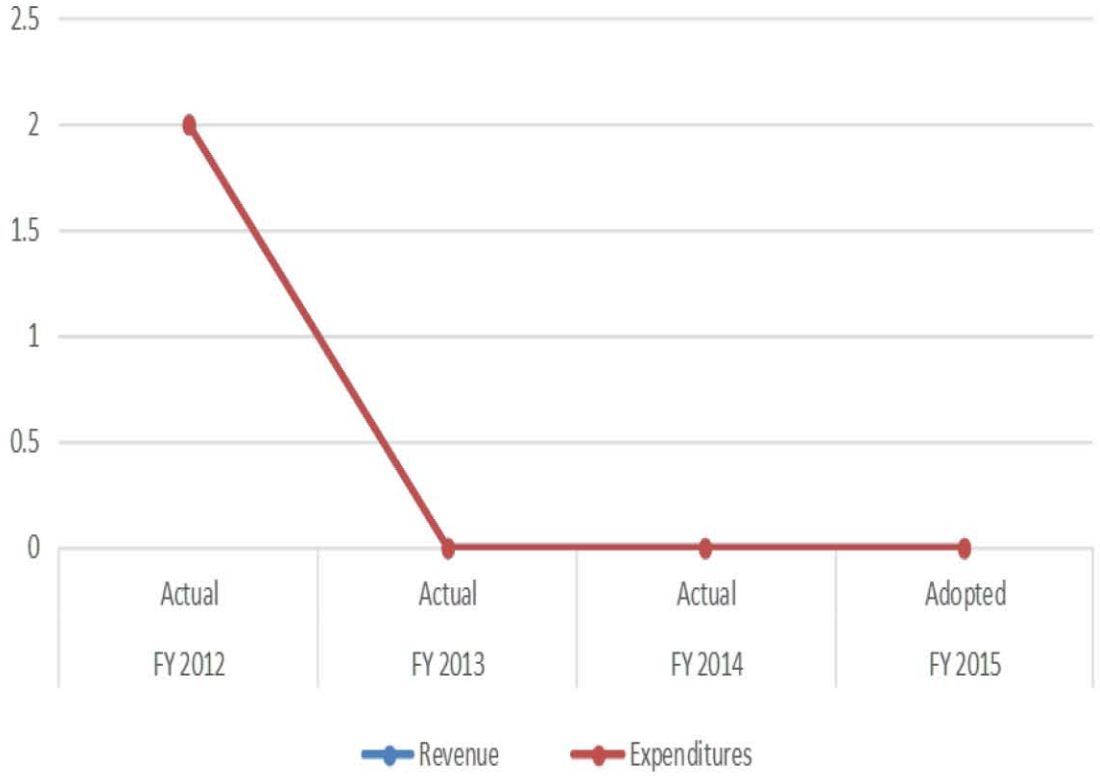
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 44,256	$ -	$ -	$ -	0%
Miscellaneous Revenue	-	-	-	-	0%
Other Financing Sources	-	-	-	-	0%
Total Revenues	$ 44,256	$ -	$ -	$ -	0%
Expenditures					
Capital Outlay	$ 10,275	$ -	$ -	$ -	0%
Fund Balance	33,982	-	-	-	0%
Total Expenditures	$ 44,257	$ -	$ -	$ -	0%



SAD 8 PROJECT FUND 325

To account for infrastructure improvement expenditures to Unit 20

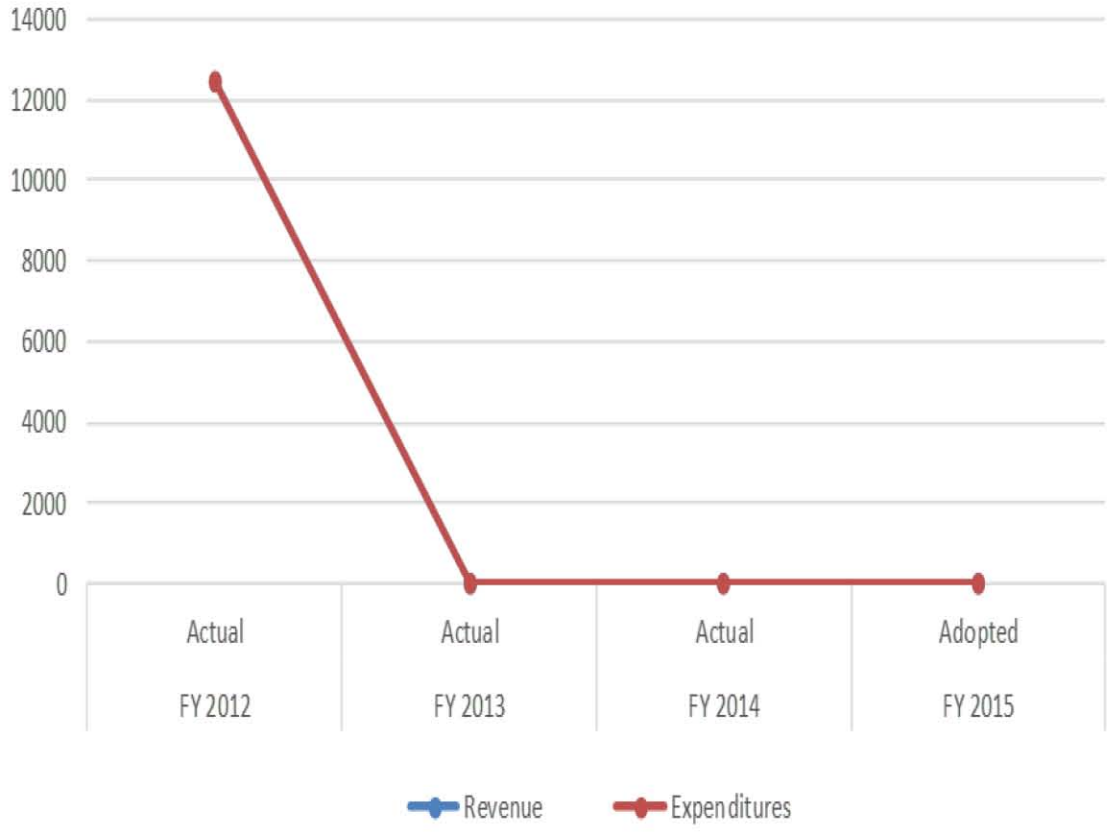
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Miscellaneous Revenue	$ 2	$ -	$ -	$ -	0%
Other Financing Sources	-	-	-	-	0%
Total Revenues	$ 2	$ -	-	-	0%
Expenditures					
Materials & Services	$ -	$ -	$ -	$ -	0%
Capital Outlay	-	-	-	-	0%
Transfers	2	-	-	-	0%
Total Expenditures	$ 2	$ -	$ -	$ -	0%



2004 BOND CONSTRUCTION FUND 326

To account for bond proceeds to be used for construction of Loma Colorado City Library.

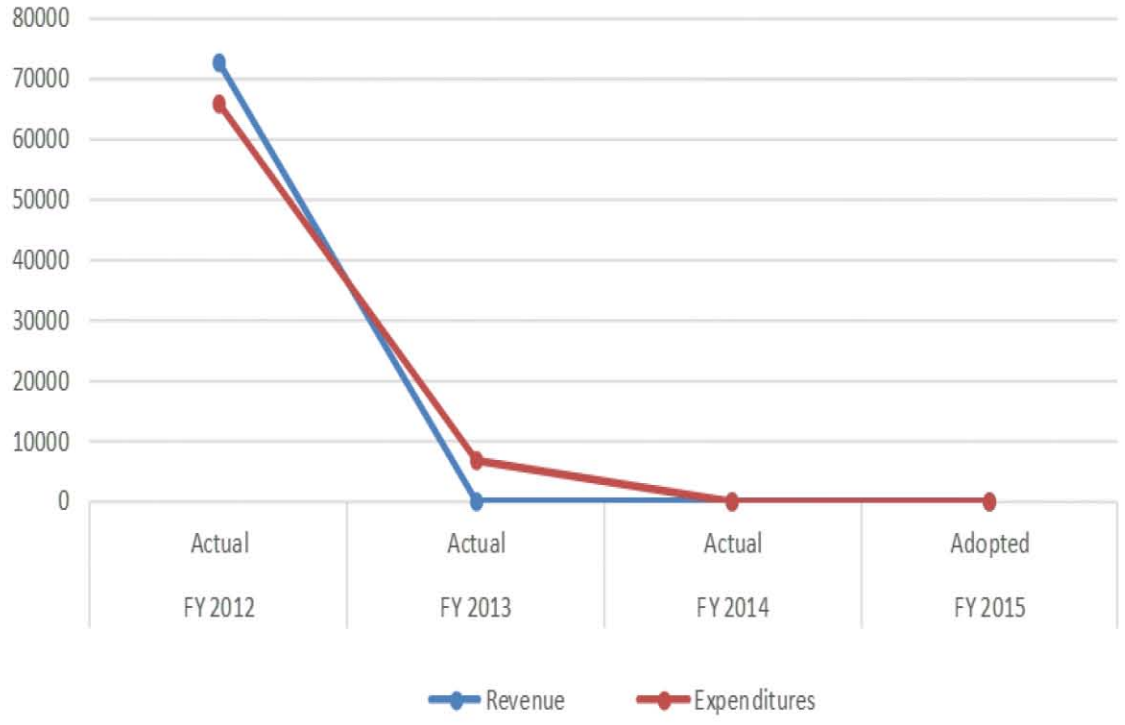
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 12,476	$ -	$ -	$ -	0%
Miscellaneous Revenue	-	-	-	-	0%
Total Revenues	$ 12,476	$ -	$ -	$ -	0%
Expenditures					
Capital Outlay	$ 6,963	$ -	$ -	$ -	0%
Transfers	5,513	-	-	-	0%
Total Expenditures	$ 12,476	$ -	$ -	$ -	0%



2006 BOND CONSTRUCTION FUND 328

To account for bond proceeds to be used for the construction of the Aquatic center.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 72,480	$ -	$ -	$ -	0%
Miscellaneous Revenue	1	-	-	-	0%
Total Revenues	$ 72,481	$ -	$ -	$ -	0%
Expenditures					
Materials & Services	$ 65,911	$ -	$ -	$ -	0%
Capital Outlay	-	6,567	-	-	0%
Transfers	-	3	-	-	0%
Total Expenditures	$ 65,911	$ 6,570	$ -	$ -	0%



Fiscal Year 2015

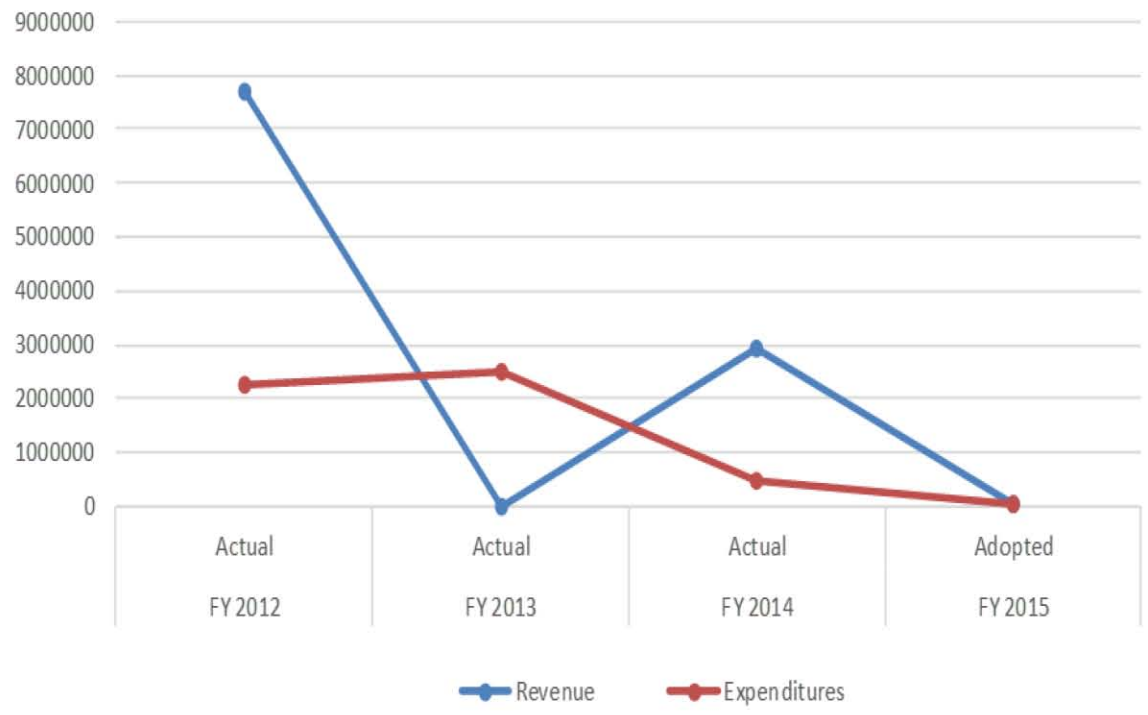
Special Funds

2009 GO BOND CONSTRUCTION FUND 329

To account for bond proceeds to be used for road projects.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 7,692,390	$ 3,691	$ 2,937,134	$ 20,338	-99%
Miscellaneous Revenue	1,246	332	-	-	0%
Other Financing Sources	-	-	-	-	0%
Total Revenues	$ 7,693,636	$ 4,023	$ 2,937,134	$ 20,338	-99%
Expenditures					
Materials & Services	$ -	$ 13,695	$ 74,099	$ -	-100%
Capital Outlay	2,214,120	2,494,430	387,208	20,338	-95%
Transfers	34,591	-	-	-	0%
Fund Balance	2,439	3,691	-	-	0%
Total Expenditures	$ 2,251,150	$ 2,511,816	$ 461,307	$ 20,338	-96%
Positions Approved*	0	0	0	0	0%

* Full Time Equivalence

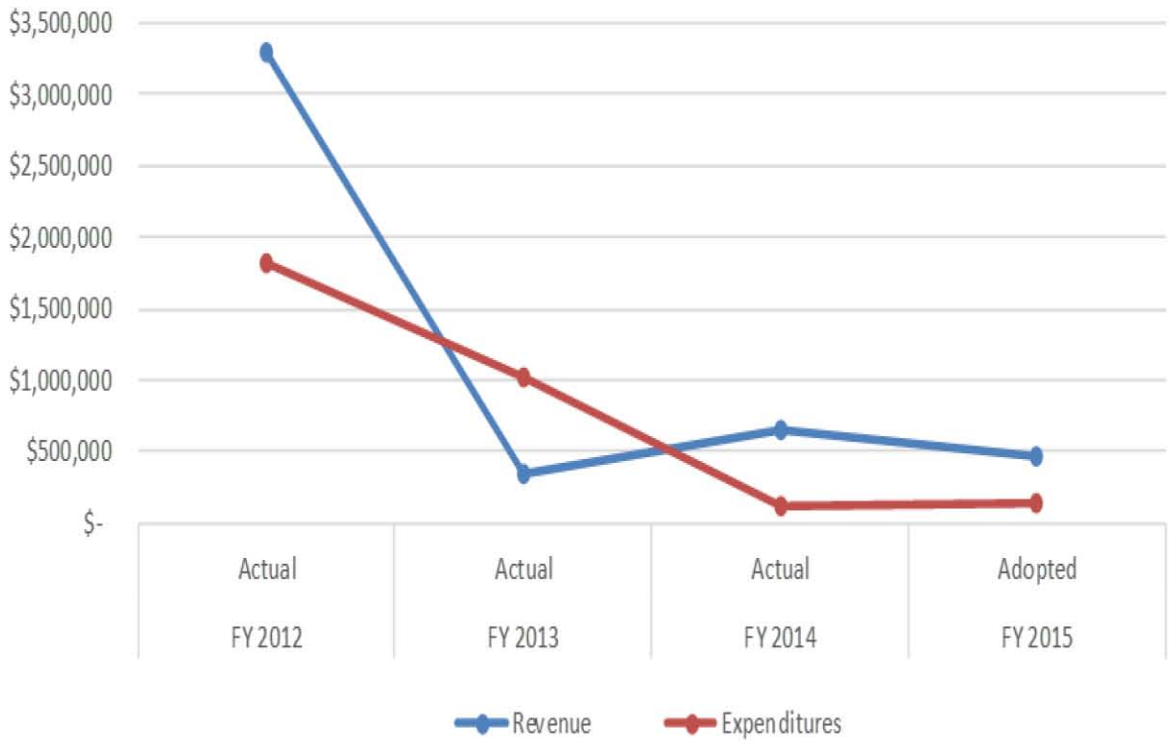


IMPACT FEES - ROADS FUND 351

To account for impacts fees under Sections 5-8-1 through 5-8-42 NMSA 1978 (The Development Fees Act) for the purpose of providing new or enlarged roads, equipment and capital improvements.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 3,153,176	$ 251,692	$ 556,963	$ 244,732	-56%
Miscellaneous Revenue	143,005	101,193	88,803	225,099	153%
Total Revenues	$ 3,296,181	$ 352,885	$ 645,766	$ 469,831	-27%
Expenditures					
Materials & Services	$ -	$ 1,462	$ 2,664	$ 6,753	153%
Capital Outlay*	1,817,054	1,019,162	106,547	125,069	17%
Transfers	2,734	-	-	-	0%
Fund Balance	642,532	70,152	255,366	338,009	32%
Total Expenditures	$ 2,462,320	$ 1,090,776	$ 364,577	$ 469,831	29%

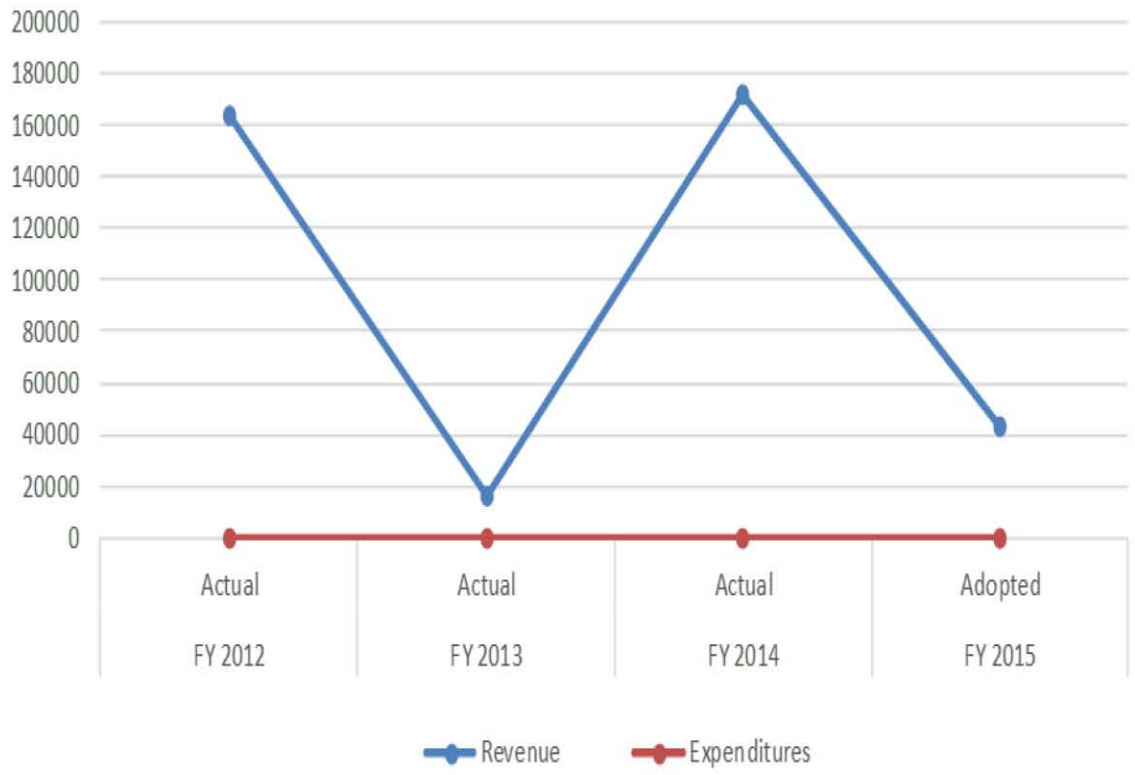
*Includes Infrastructure and Streets & Roads



IMPACT FEES - BIKEWAYS/TRAILS FUND 352

To account for impacts fees under Sections 5-8-1 through 5-8-42 NMSA 1978 (The Development Fees Act) for the purpose of providing new or enlarged bikeways capital improvements, trails, and equipment.

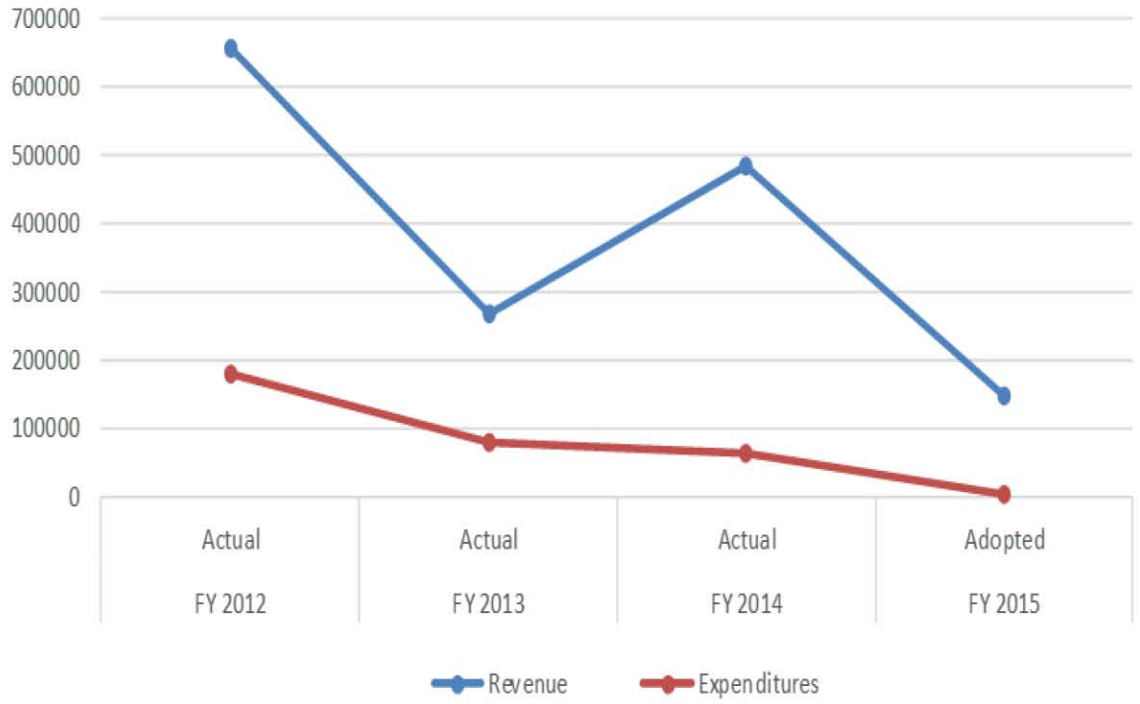
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 153,528	$ 11,248	$ 167,949	$ 32,655	-81%
Miscellaneous Revenue	10,176	4,428	3,808	10,815	184%
Total Revenues	$ 163,704	$ 15,676	$ 171,757	$ 43,470	-75%
Expenditures					
Materials & Services	$ -	$ 53	$ 114	$ 324	184%
Transfers	131	-	-	-	0%
Fund Balance	5,457	6,634	10,916	43,146	295%
Total Expenditures	$ 5,588	$ 6,687	$ 11,030	$ 43,470	294%



IMPACT FEES - PARKS FUND 353

To account for impacts fees under Sections 5-8-1 through 5-8-42 NMSA 1978 (The Development Fees Act) for the purpose of providing new or enlarged parks, equipment, and capital improvements.

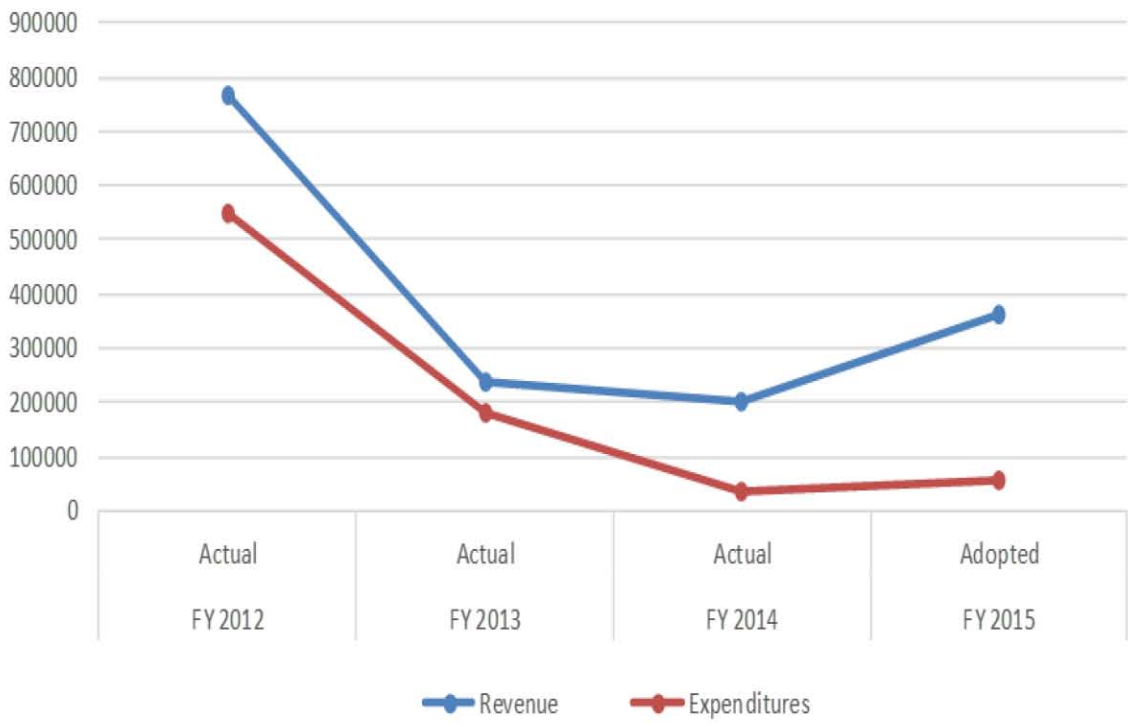
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 602,392	$ 220,535	$ 441,047	$ 55,431	-87%
Miscellaneous Revenue	52,914	47,787	43,404	91,830	112%
Total Revenues	$ 655,306	$ 268,322	$ 484,451	$ 147,261	-70%
Expenditures					
Materials & Services	$ -	$ 606	$ 1,302	$ 2,755	112%
Capital Outlay	179,776	80,531	62,267	-	-100%
Transfers	1,132	-	-	-	0%
Fund Balance	203,923	201,040	59,083	144,506	145%
Total Expenditures	$ 384,831	$ 282,177	$ 122,652	$ 147,261	20%



IMPACT FEES - PUBLIC SAFETY FUND 354

To account for impacts fees under Sections 5-8-1 through 5-8-42 NMSA 1978 (The Development Fees Act) for the purpose of providing public safety, capital improvements and equipment.

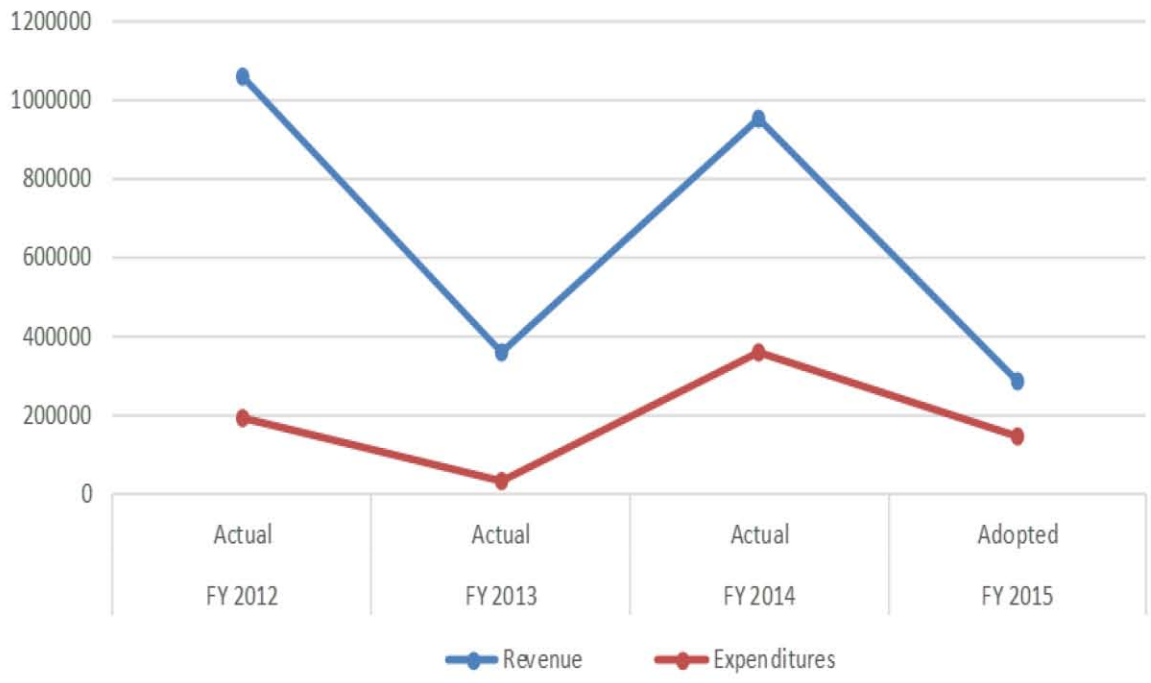
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 593,698	$ 138,863	$ 135,476	$ 163,519	21%
Miscellaneous Revenue	170,387	101,156	67,800	197,485	191%
Total Revenues	$ 764,085	$ 240,019	$ 203,276	$ 361,004	78%
Expenditures					
Materials & Services	$ -	$ 1,469	$ 2,034	$ 5,925	191%
Capital Outlay	545,058	178,114	32,989	47,800	45%
Transfers	5,053	-	-	-	0%
Fund Balance	66,982	73,467	154,382	307,279	99%
Total Expenditures	$ 617,093	$ 253,050	$ 189,405	$ 361,004	91%



IMPACT FEES - DRAINAGE FUND 355

To account for impact fees under Sections 5-8-1 through 5-8-42 NMSA 1978 (The Development Fees Act) for the purpose of providing a conveyance system.

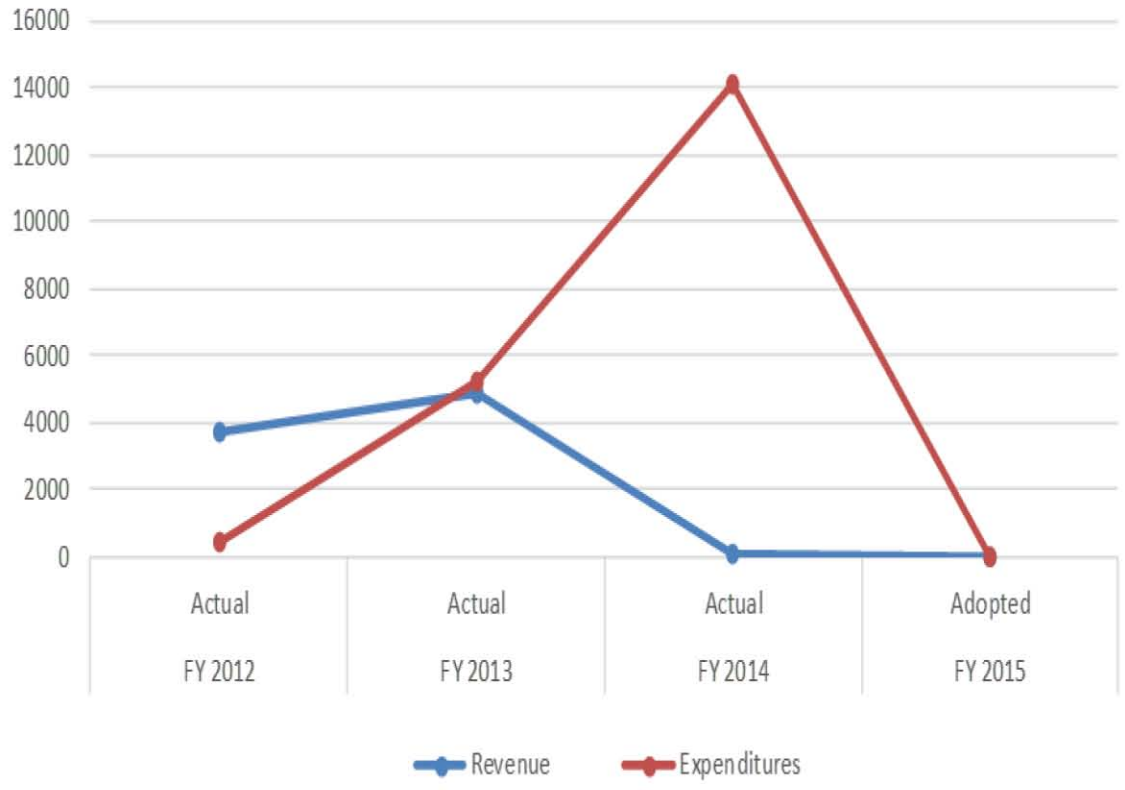
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 899,357	$ 259,947	$ 879,152	$ 177,651	-80%
Miscellaneous Revenue	120,719	95,998	69,208	108,643	57%
Other Financing Sources	34,591	-	-	-	0%
Total Revenues	$ 1,054,667	$ 355,945	$ 948,360	$ 286,294	-70%
Expenditures					
Materials & Services	$ -	$ 1,075	$ 2,076	$ 3,260	57%
Capital Outlay	191,540	27,775	359,536	141,141	-61%
Transfers	2,009	-	-	-	0%
Fund Balance	206,401	195,010	208,931	141,893	-32%
Total Expenditures	$ 399,950	$ 223,860	$ 570,543	$ 286,294	-50%



SPECIAL ASSESSMENT DISTRICT (SAD) 5 DEBT SERVICE FUND 362

To account for debt service of the SAD 5 project.

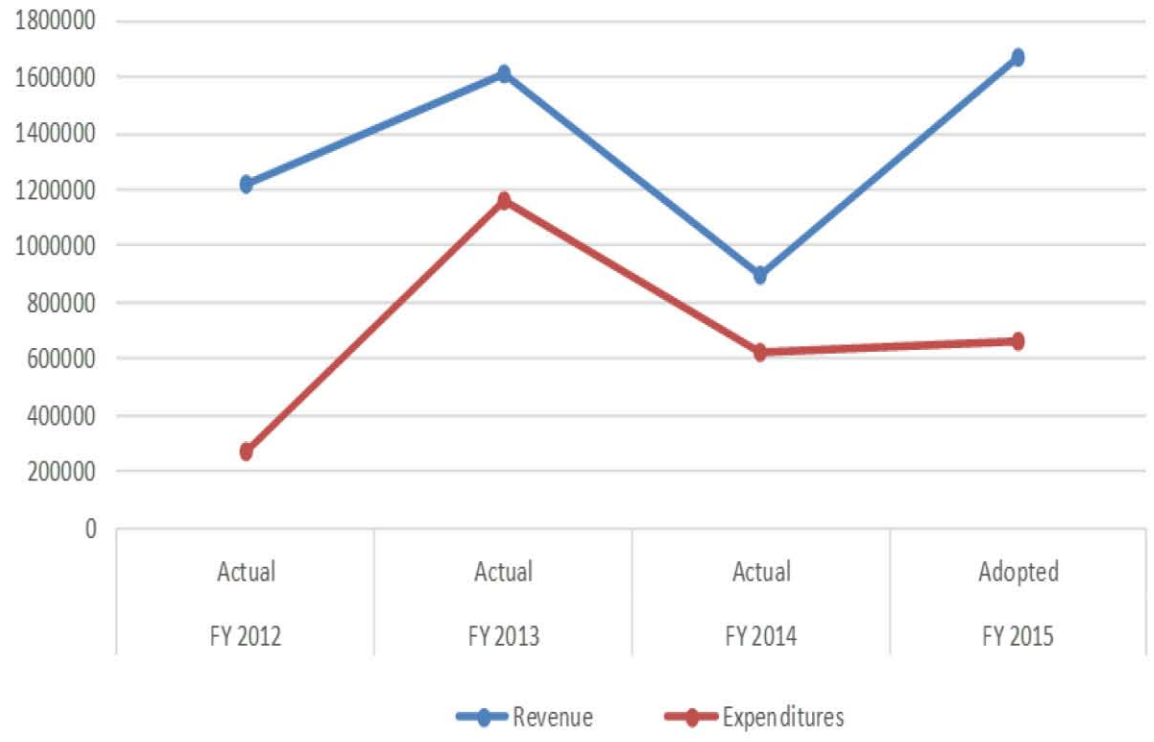
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 2,345	$ 4,877	$ -	$ -	0%
Miscellaneous Revenue	1,385	25	115	$ -	-100%
Total Revenues	$ 3,730	$ 4,902	$ 115	$ -	-100%
Expenditures					
Materials & Services	$ 450	$ 25	$ 50	$ -	-100%
Transfers	-	5,207	14,056	-	-100%
Total Expenditures	$ 450	$ 5,232	$ 14,106	$ -	-100%



SPECIAL ASSESSMENT DISTRICT (SAD) 6 DEBT SERVICE FUND 363

To account for debt service of the SAD 6 project.

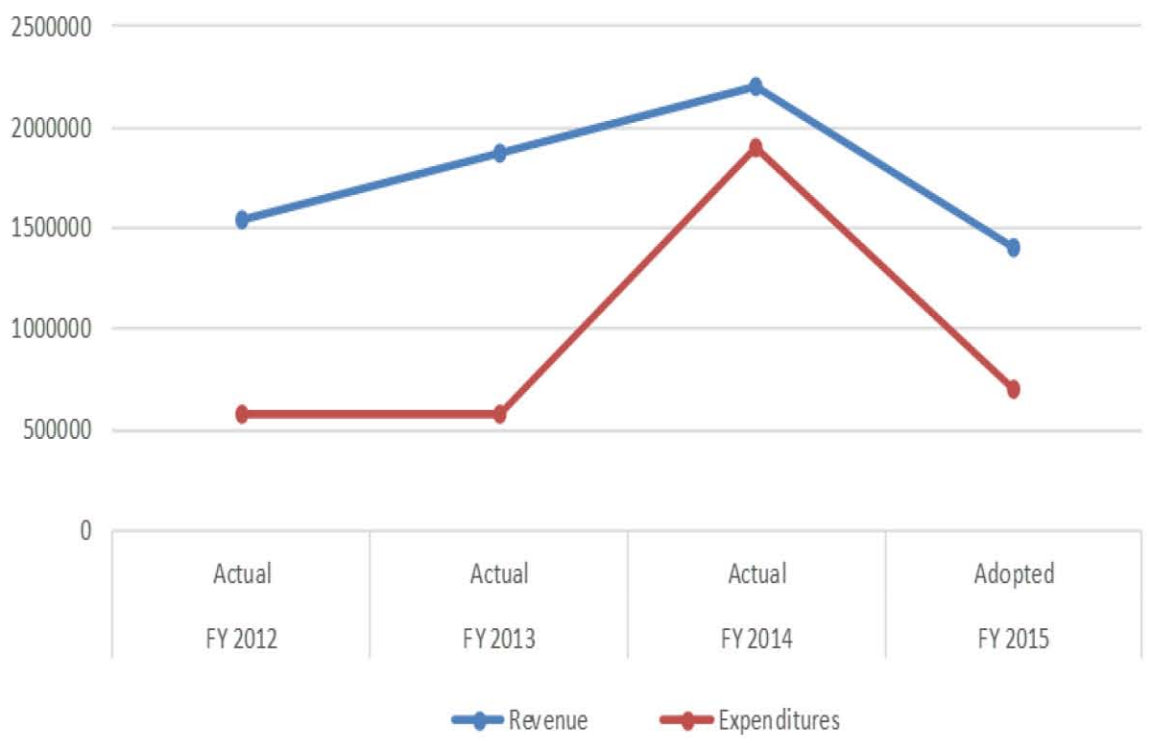
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 711,801	$ 1,178,561	$ 715,238	$ 909,296	27%
Miscellaneous Revenue	505,606	428,810	185,507	763,284	311%
Other Financing Sources	513	-	-	-	0%
Total Revenues	$ 1,217,920	$ 1,607,371	$ 900,745	$ 1,672,580	86%
Expenditures					
Materials & Services	$ 255,735	$ 1,143,660	$ 603,294	$ 636,058	5%
Transfers	20,000	20,000	20,400	27,400	34%
Fund Balance	1,342,321	656,668	769,239	1,009,122	31%
Total Expenditures	$ 1,618,056	$ 1,820,328	$ 1,392,933	$ 1,672,580	20%



SPECIAL ASSESSMENT DISTRICT (SAD) 7 A DEBT SERVICE FUND 364

To account for debt service of the SAD 7 A project.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 1,115,714	$ 1,521,392	$ 1,877,484	$ 1,005,894	-46%
Miscellaneous Revenue	393,540	348,653	321,951	392,633	22%
Other Financing Sources	33,981	-	-	-	0%
Total Revenues	$ 1,543,235	$ 1,870,045	$ 2,199,435	$ 1,398,527	-36%
Expenditures					
Materials & Services	$ 559,167	$ 560,961	$ 1,870,968	$ 673,711	-64%
Transfers	21,525	20,400	20,400	27,400	34%
Fund Balance	1,218,046	632,357	598,466	697,416	17%
Total Expenditures	$ 1,798,738	$ 1,213,718	$ 2,489,834	$ 1,398,527	-44%



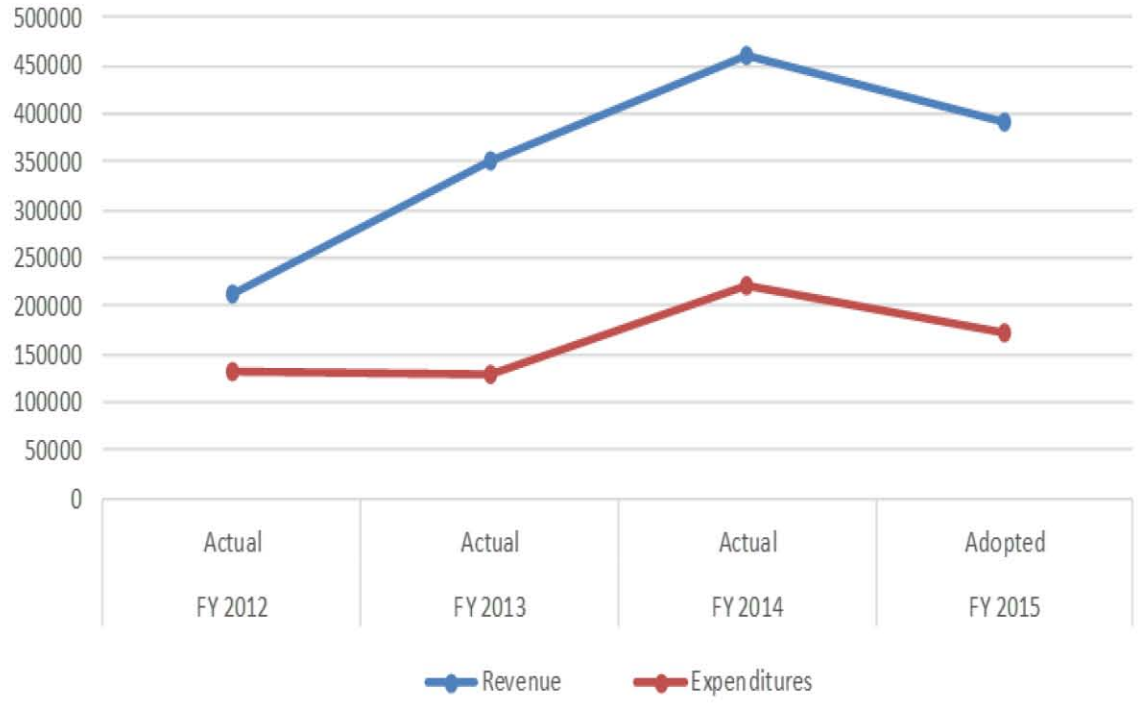
Fiscal Year 2015

Special Funds

SPECIAL ASSESSMENT DISTRICT (SAD) 8 DEBT SERVICE FUND 365

To account for debt service of the SAD 8 project.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 127,189	$ 270,225	$ 388,874	$ 298,637	-23%
Miscellaneous Revenue	85,858	81,724	72,521	93,117	28%
Other Financing Sources	2	-	-	-	0%
Total Revenues	$ 213,049	$ 351,949	$ 461,395	$ 391,754	-15%
Expenditures					
Materials & Services	$ 119,268	$ 119,014	$ 209,408	$ 160,379	-23%
Transfers	13,600	10,600	10,600	10,700	1%
Fund Balance	142,207	235,262	265,174	220,675	-17%
Total Expenditures	$ 275,075	$ 364,876	$ 485,182	$ 391,754	-19%



Fiscal Year 2015

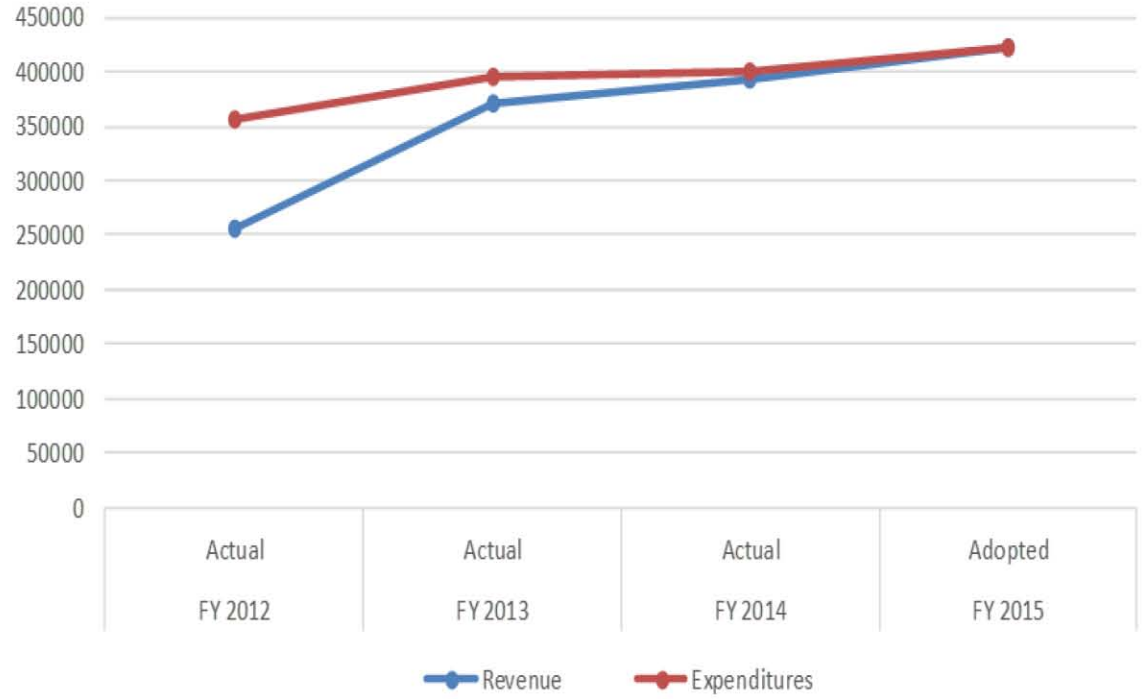
Special Funds

HUD - CDBG FUND II 375

To account for CDBG grant funds received to prepare an action plan to address issues of low to moderate income residents. (Title I, Housing & Community Development Act, PL 92 - 383)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (108,332)	$ -	$ (124,097)	$ -	-100%
Governmental Revenue	363,724	371,521	513,874	422,852	-18%
Miscellaneous Revenue	-	-	3,979	-	-100%
Total Revenues	$ 255,392	$ 371,521	$ 393,756	$ 422,852	7%
Expenditures					
Personal Services	$ 40,068	$ 30,941	$ 35,971	$ 36,633	2%
Materials & Services	277,271	252,694	340,751	386,219	13%
Capital Outlay	39,529	110,515	22,985	-	-100%
Total Expenditures	$ 356,868	$ 394,150	$ 399,707	$ 422,852	6%
Positions Approved*	0.5	0.5	1.0	1.0	0%

* Full Time Equivalence

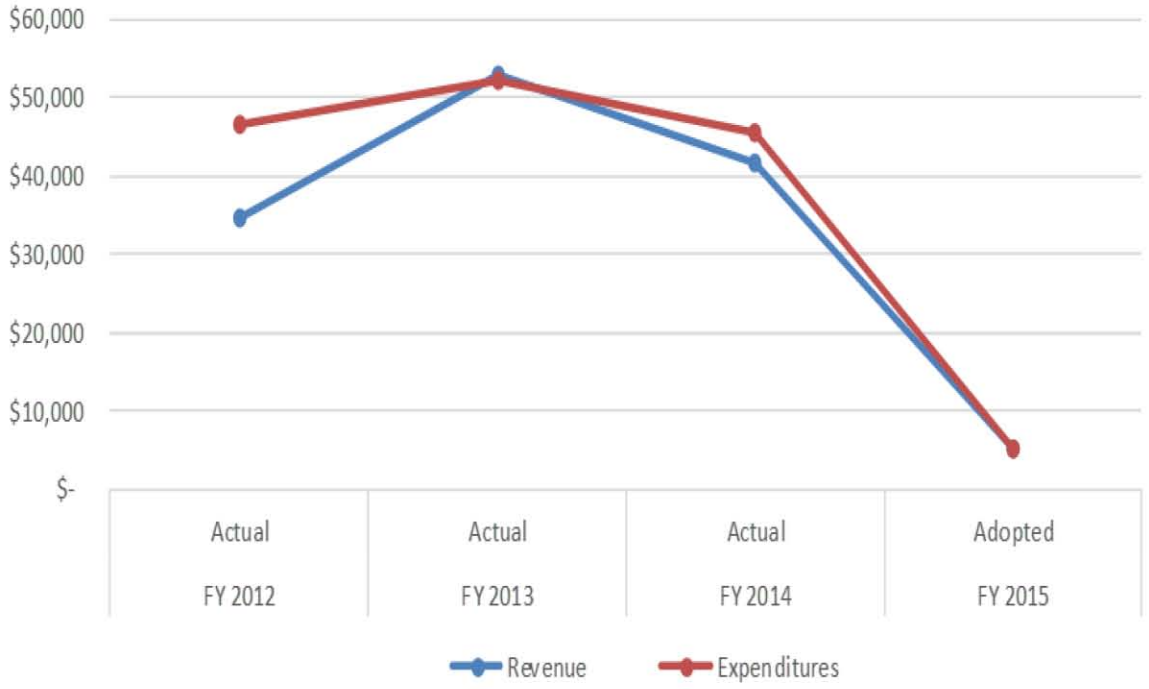


CRIME VICTIMS ASSISTANCE FUND 376

To account for federal funds used toward the advocacy for victims of all crimes. (Pursuant to the Victims of Crime Act of 1984)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ (7,627)	$ -	$ (11,161)	$ -	-100%
Governmental Revenue	38,870	48,234	48,970	4,126	-92%
Other Financing Sources	3,572	4,665	4,041	1,014	-75%
Total Revenues	$ 34,815	$ 52,899	$ 41,850	$ 5,140	-88%
Expenditures					
Personal Services	$ 44,474	$ 50,994	$ 45,455	$ 3,885	-91%
Materials & Services	2,122	1,292	-	1,255	0%
Total Expenditures	$ 46,596	$ 52,286	$ 45,455	$ 5,140	-89%
Positions Approved*	1.0	1.49	1.49	1.49	0%

* Full Time Equivalence



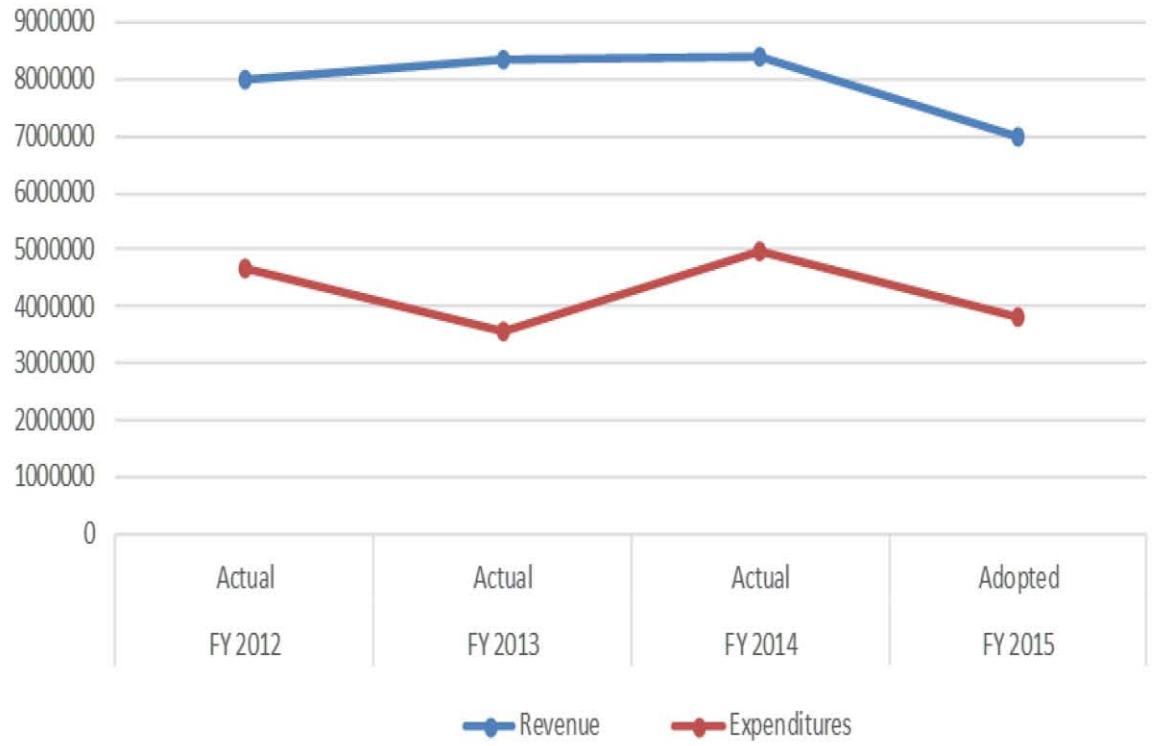
Fiscal Year 2015

Special Funds

G.O. BONDS DEBT SERVICE FUND 401

To account for the general obligation debt service of the Library Series 2004, Aquatics Series 2006, and Roads Series 2009.

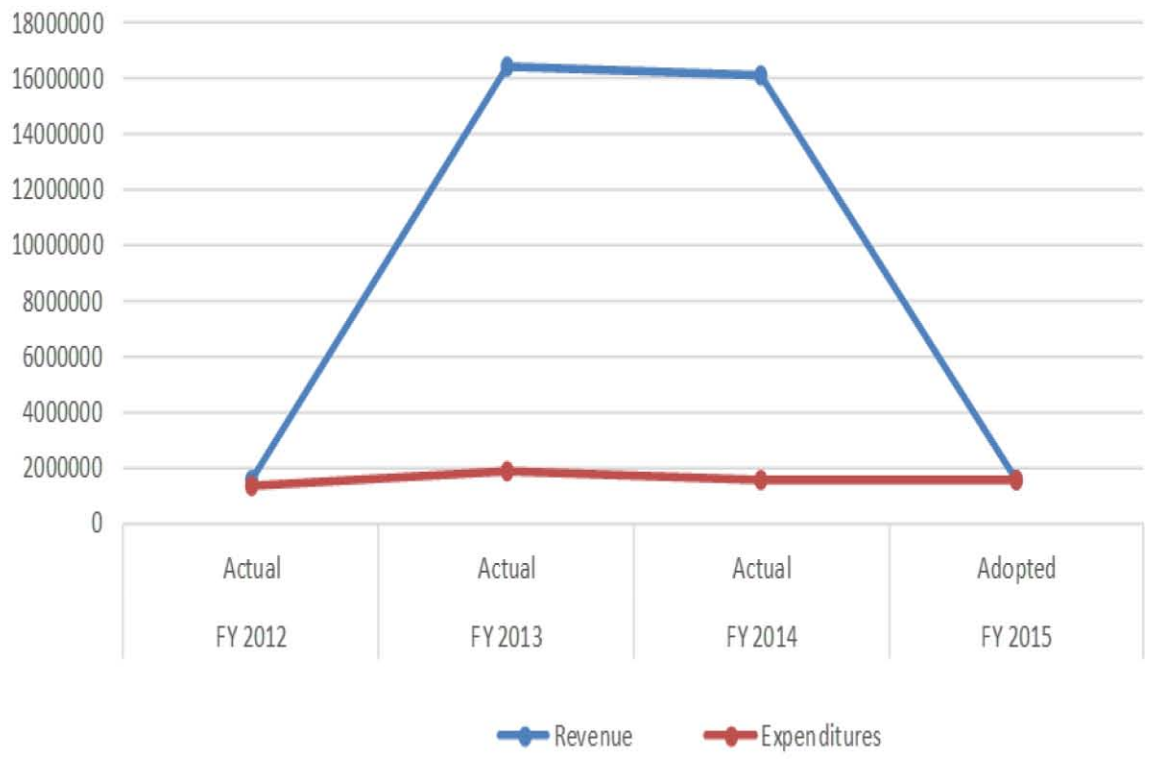
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 4,519,094	$ 3,347,539	$ 4,800,827	$ 3,409,951	-29%
Taxes	3,486,010	3,281,056	3,590,744	3,568,661	-1%
Miscellaneous Revenue	459	-	235	-	0%
Other Financing Sources	5,513	1,715,003	-	-	0%
Total Revenues	$ 8,011,076	$ 8,343,598	$ 8,391,806	$ 6,978,612	-17%
Expenditures					
Materials & Services	$ 4,663,538	$ 3,542,772	$ 4,981,854	$ 3,829,413	-23%
Fund Balance	2,892,866	4,583,252	2,721,855	3,149,199	16%
Total Expenditures	$ 7,556,404	$ 8,126,024	$ 7,703,709	$ 6,978,612	-9%



2005 GRT DEBT SERVICE FUND 424

To account for the debt service resulting from Gross Receipts Tax Revenue Bonds, Series 2005

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 120,672	$ 185,441	$ 14,605,570	$ 189,576	-99%
Governmental Revenue	1,448,056	1,695,074	1,506,903	1,358,514	-10%
Miscellaneous	187	-	3,106	-	0%
Other Financing Sources	-	14,552,966	-	-	0%
Total Revenues	$ 1,568,915	$ 16,433,481	$ 16,115,579	$ 1,548,090	-90%
Expenditures					
Materials & Services	$ 1,383,474	$ 1,827,911	$ 1,508,374	$ 1,548,090	3%
Fund Balance	120,672	14,534,450	13,901,826	-	-100%
Total Expenditures	$ 1,504,146	$ 16,362,361	$ 15,410,200	$ 1,548,090	-90%



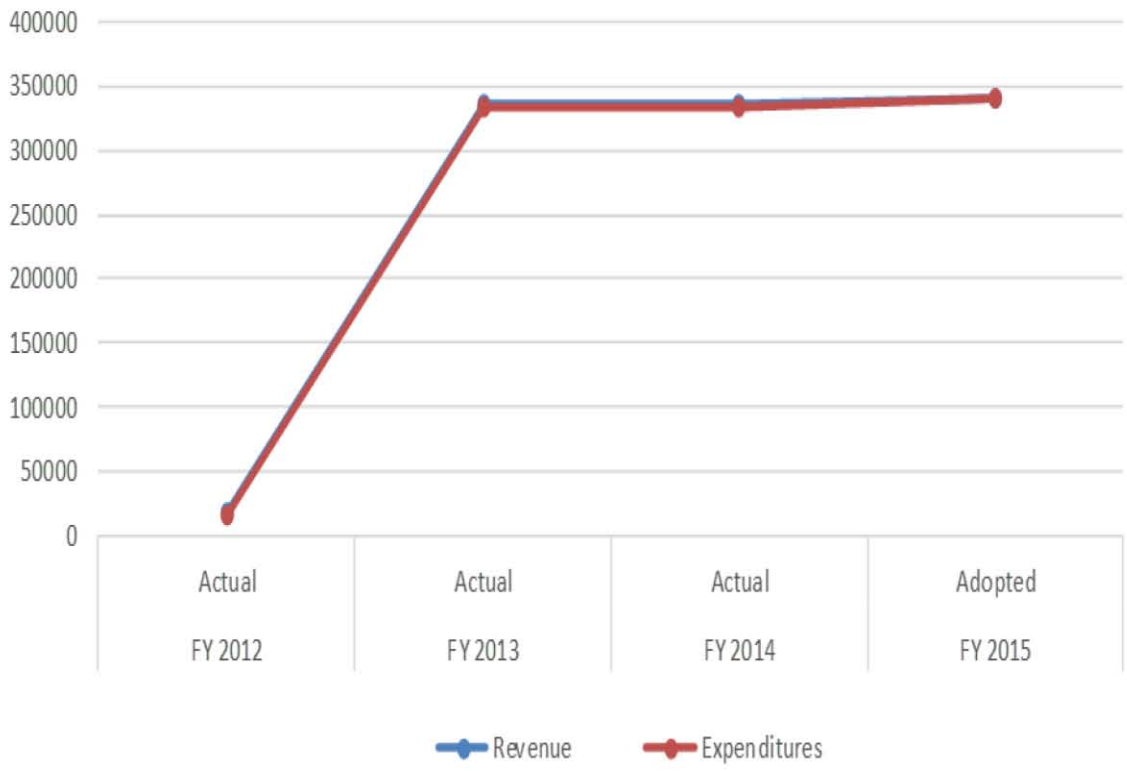
Fiscal Year 2015

Special Funds

GRT REFUND NMFA LOAN FUND 425

To account for the debt service resulting from the refunding of the GRT Revenue Bonds, Series 2003.

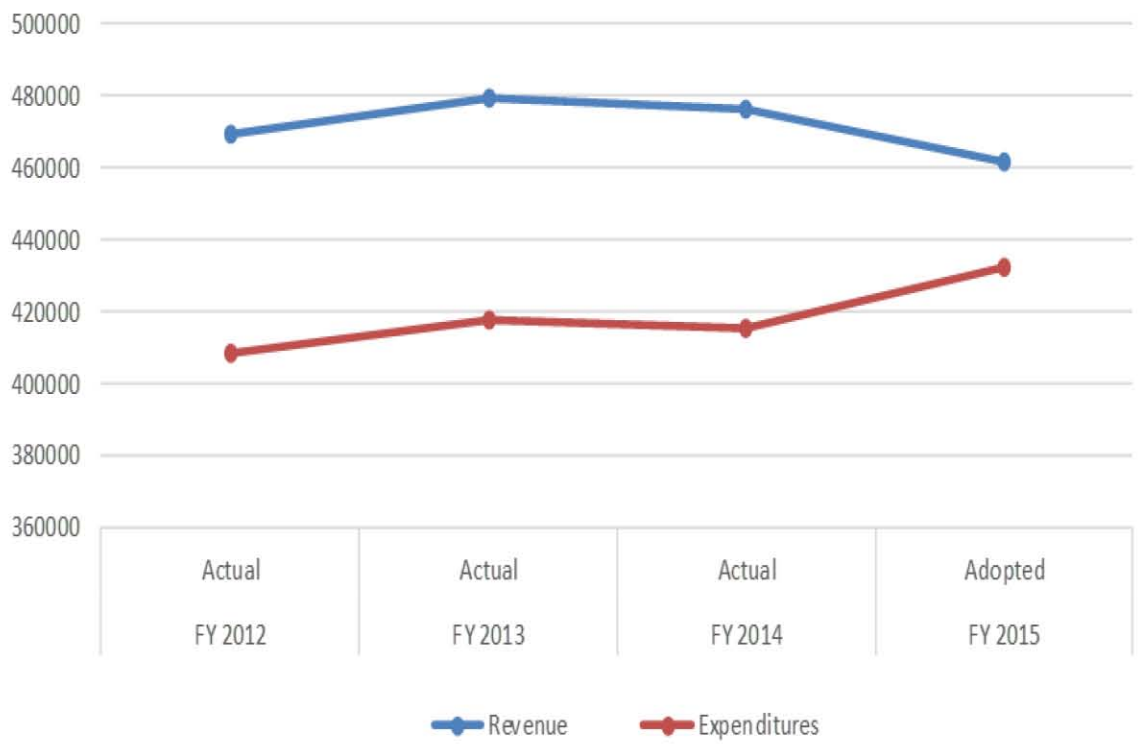
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 1,393	$ 2,662	$ 2,666	$ 2,667	0%
Governmental Revenue	16,687	333,144	333,589	337,405	1%
Miscellaneous Revenue	3	-	-	-	0%
Other Financing Sources	-	-	-	-	0%
Total Revenues	$ 18,083	$ 335,806	$ 336,255	$ 340,072	1%
Expenditures					
Materials & Services	$ 15,419	$ 333,143	$ 333,588	$ 340,072	2%
Fund Balance	1,393	1,750	2,157	-	-100%
Total Expenditures	$ 16,812	$ 334,893	$ 335,745	$ 340,072	1%



HEWLETT PACKARD DEBT SERVICE LOAN FUND 426

To account for the debt service resulting from Gross Receipts Tax Revenue Loan, Series 2009.

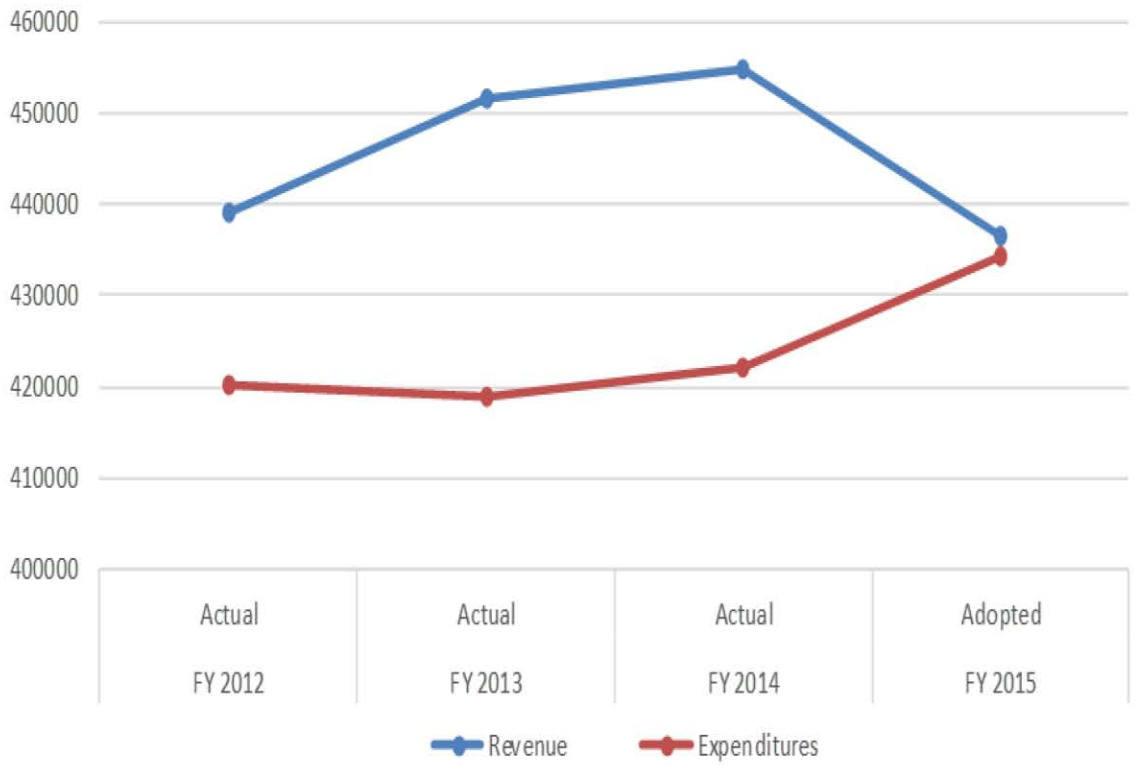
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 36,099	$ 61,338	$ 61,384	$ 61,385	0%
Taxes	433,159	418,038	415,238	400,311	-4%
Miscellaneous	164	-	-	-	0%
Other Financing Sources	-	46	-	-	0%
Total Revenues	$ 469,422	$ 479,422	$ 476,622	$ 461,696	-3%
Expenditures					
Materials & Services	$ 408,084	$ 418,038	$ 415,238	$ 432,330	4%
Fund Balance	36,099	44,283	44,958	29,366	-35%
Total Expenditures	$ 444,183	$ 462,321	$ 460,196	$ 461,696	0%



HIGH SCHOOL DEBT SERVICE LOAN FUND 427

To account for the debt service resulting from Gross Receipts Tax Revenue Loan, Series 2009.

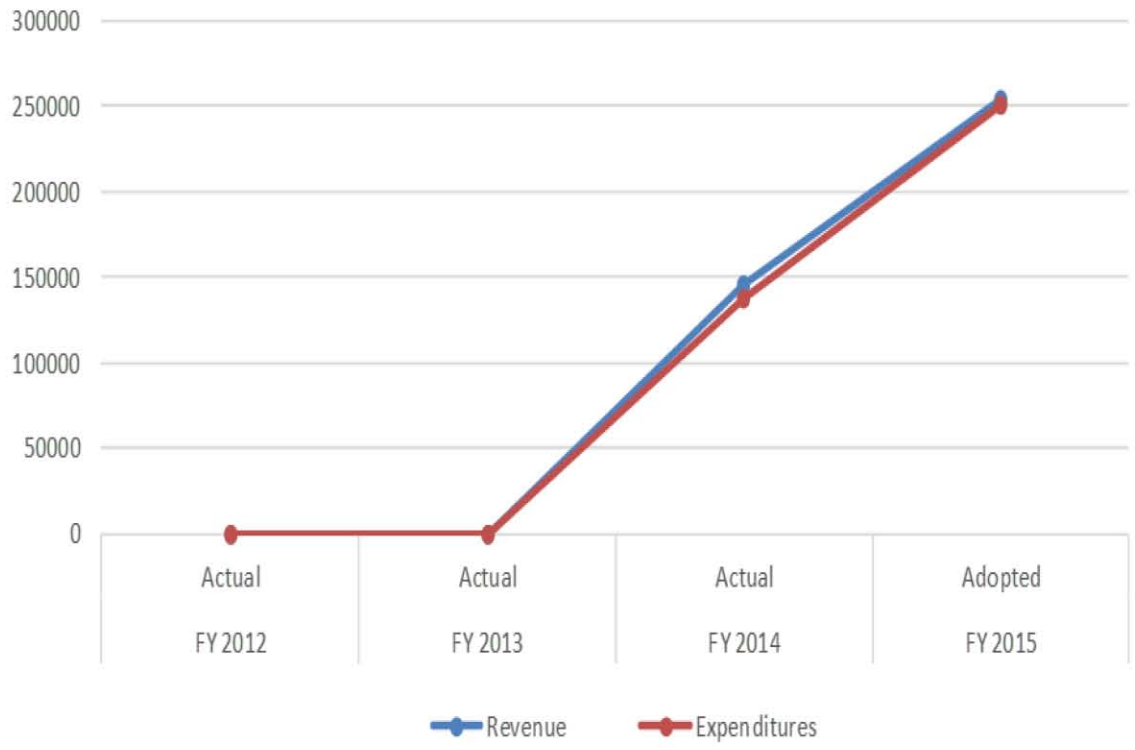
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 51,432	$ 18,642	$ 32,750	$ 32,750	0%
Governmental Revenue	24,952	433,004	422,028	403,949	-4%
Miscellaneous	48	-	-	-	0%
Other Financing Sources	362,522	62	-	-	0%
Total Revenues	$ 438,954	$ 451,708	$ 454,778	$ 436,699	-4%
Expenditures					
Materials & Services	$ 420,312	$ 418,957	$ 422,027	$ 434,176	3%
Fund Balance	1,990	16,699	17,305	2,523	-85%
Total Expenditures	$ 422,302	$ 435,656	$ 439,332	$ 436,699	-1%



PUBLIC SAFETY VEHICLE LOAN FUND 428

To account for the debt service resulting from Gross Receipts Tax Revenue Loan Series 2013

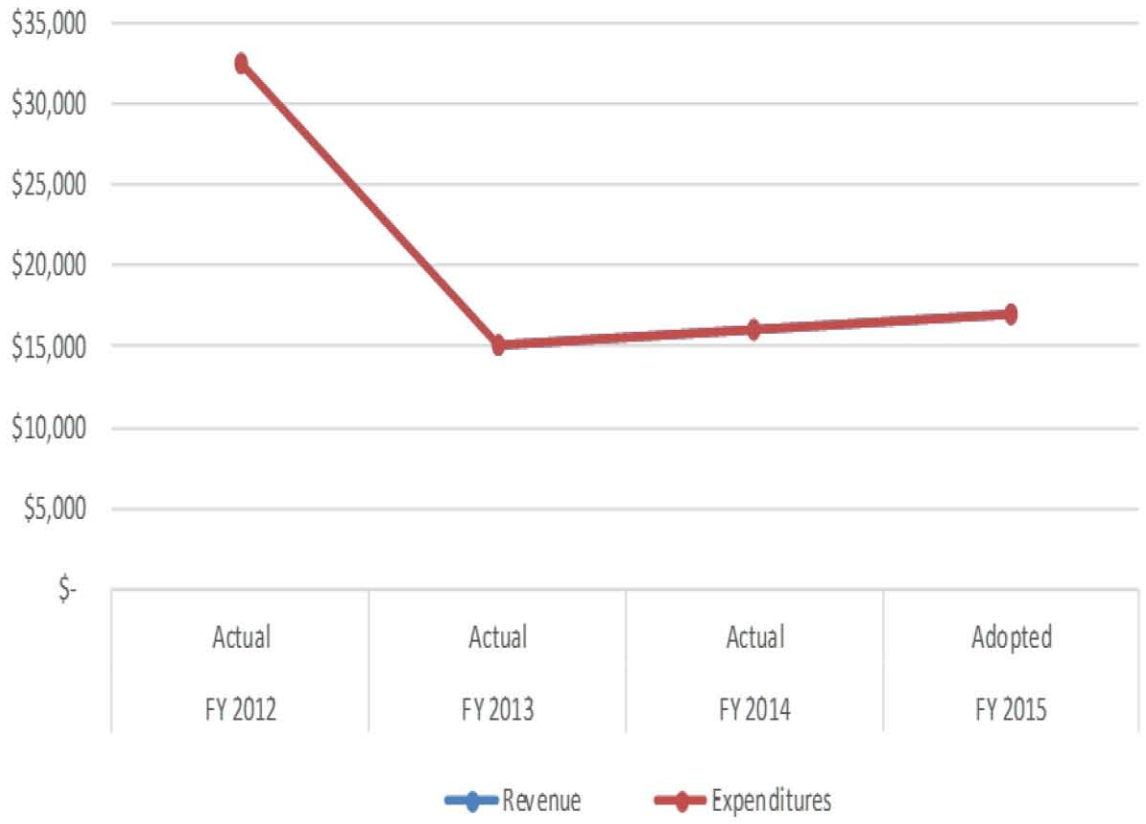
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	$ 8,584	0%
Governmental Revenue	-	-	142,804	245,694	0%
Miscellaneous	-	-	-	-	0%
Other Financing Sources	-	-	3,716	-	-100%
Total Revenues	$ -	$ -	$ 146,520	$ 254,278	0%
Expenditures					
Materials & Services	$ -	$ -	$ 137,936	$ 250,562	0%
Fund Balance	-	-	3,716	3,716	0%
Total Expenditures	$ -	$ -	$ 141,652	$ 254,278	0%



SOLID WASTE INDIGENT FUND 706

To account for contribution and donation to indigent individuals utilizing the City's solid waste program

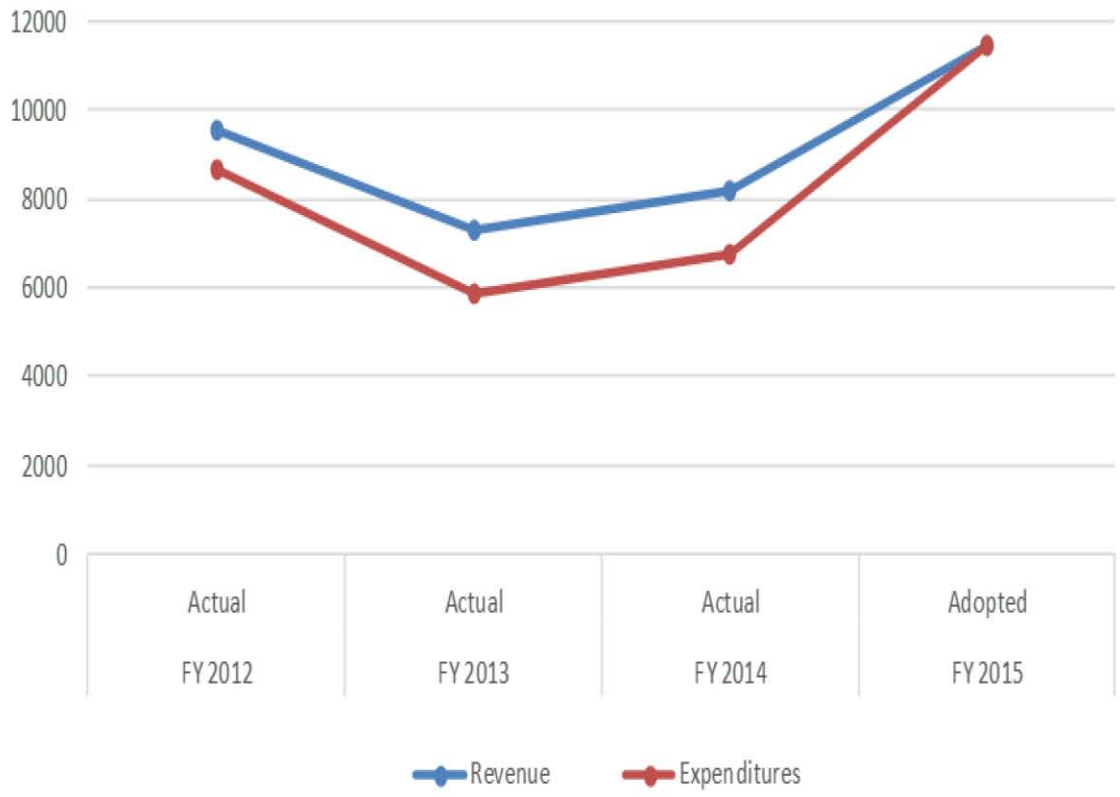
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 18,424	$ -	$ 3	$ 4	0%
Miscellaneous Revenue	14,002	15,001	16,001	17,000	6%
Total Revenues	$ 32,426	$ 15,001	$ 16,004	$ 17,004	6%
Expenditures					
Materials & Services	$ 15,060	$ 15,000	$ 16,000	$ 17,004	6%
Transfers	17,364	-	-	-	0%
Total Expenditures	$ 32,424	$ 15,000	$ 16,000	$ 17,004	6%



RREDC AGENCY FUND 710

To account for contributions from builders for the Rio Rancho Economic Development Corporation. The fund is a pass - through fund. Revenues collected are remitted to RREDC.

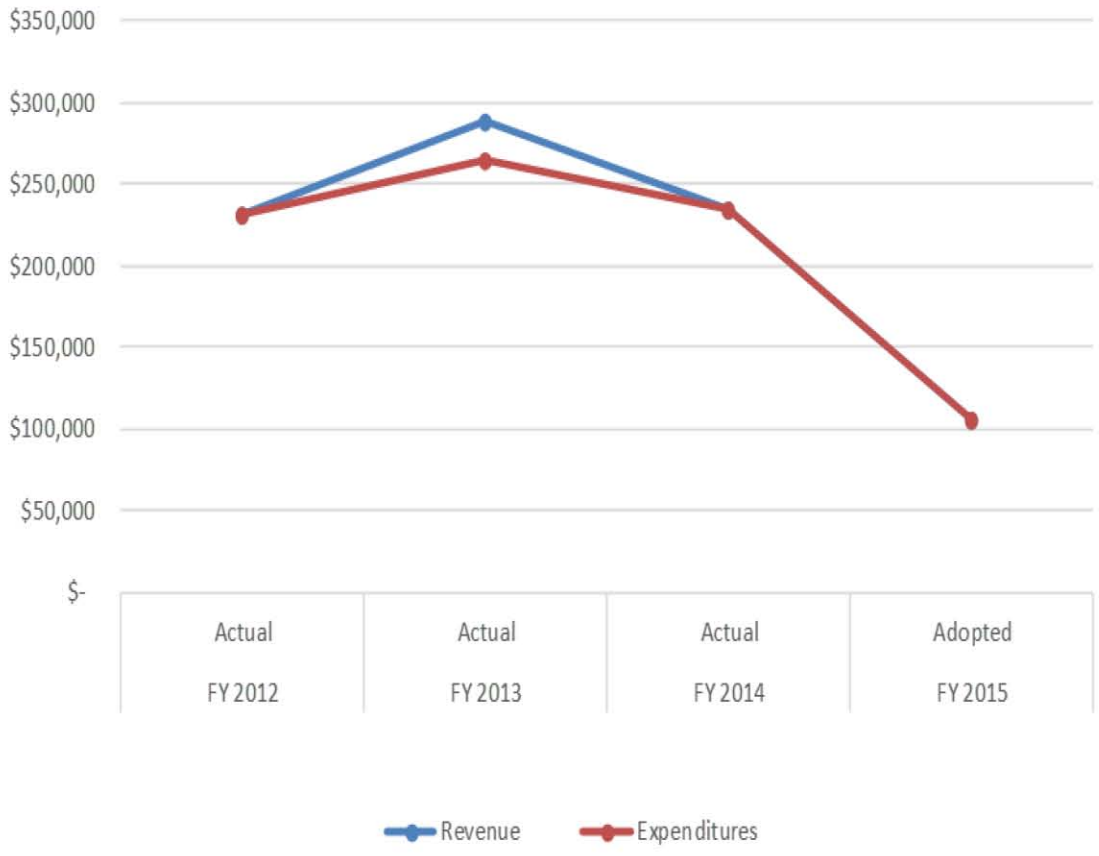
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 728	$ 946	$ 1,455	$ 1,425	-2%
Miscellaneous Revenue	8,850	6,375	6,750	10,000	48%
Total Revenues	$ 9,578	$ 7,321	$ 8,205	$ 11,425	39%
Expenditures					
Materials & Services	$ 8,366	$ 5,675	$ 6,620	$ 11,125	68%
Transfers	266	191	160	300	88%
Total Expenditures	$ 8,632	$ 5,866	$ 6,780	$ 11,425	69%



GRIP FUND 730

The Governing Body adopted a Gross Receipts Investment Policy (GRIP) in order to attract retail businesses. The City may choose to refund a developer or company gross receipts taxes paid in exchange for public infrastructure improvements within the City.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ 23,530	$ -	0%
Taxes	117,791	147,211	109,216	53,345	-51%
Governmental Revenue	113,245	140,955	102,322	53,345	-48%
Total Revenues	$ 231,036	$ 288,166	$ 235,068	$ 106,690	-55%
Expenditures					
Materials & Services	$ 231,037	$ 264,635	$ 235,068	$ 106,690	-55%
Total Expenditures	$ 231,037	$ 264,635	$ 235,068	$ 106,690	-55%



Fiscal Year 2015

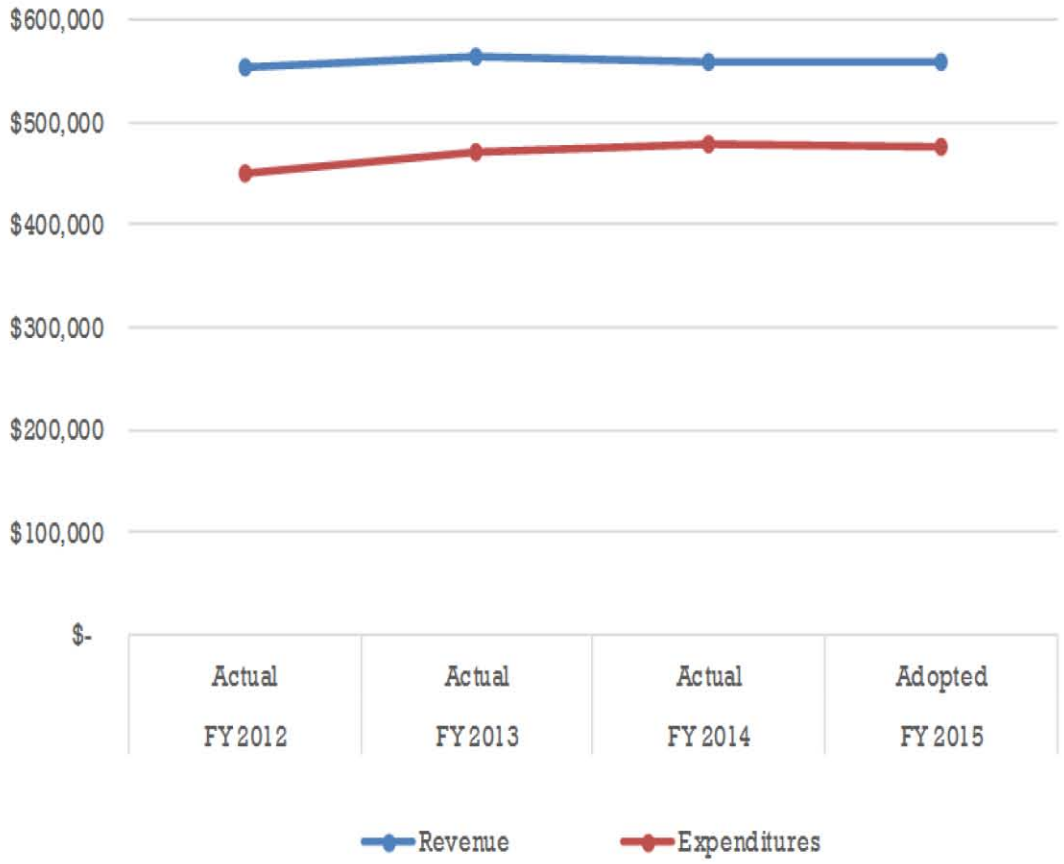
Special Funds

HEALTH SELF-INSURANCE FUND 750

To account for revenues collected from employee/employer contributions for the purpose of self funding health insurance administered by Presbyterian and Lovelace health.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 893,225	$ 1,402,327	$ 2,180,209	$ 2,643,695	21%
Miscellaneous Revenue	5,257,357	5,311,052	5,327,594	5,379,917	1%
Total Revenues	$ 6,150,582	$ 6,713,379	$ 7,507,803	$ 8,023,612	7%
Expenditures					
Materials & Services	$ 4,748,273	$ 4,533,171	$ 4,864,108	$ 5,883,331	21%
Fund Balance	1,062,639	2,121,359	1,772,168	2,140,281	21%
Total Expenditures	$ 5,810,912	$ 6,654,530	$ 6,636,276	$ 8,023,612	21%

DENTAL SELF-INSURANCE FUND 751

To account for revenues collected from employee/employer contributions for the purpose of self funding dental insurance administered by Delta dental.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	% Change
Revenue					
Beginning Fund Balance	$ 100,059	$ 102,676	$ 93,425	$ 81,472	-13%
Miscellaneous Revenue	454,079	461,070	465,781	477,178	2%
Total Revenues	$ 554,138	$ 563,746	$ 559,206	$ 558,650	0%
Expenditures					
Materials & Services	$ 451,462	$ 470,322	$ 477,734	$ 477,168	0%
Fund Balance	100,059	90,338	91,701	81,482	-11%
Total Expenditures	$ 551,521	$ 560,660	$ 569,435	$ 558,650	-2%