

**SPECIAL FUNDS**

<b>Donations Fund (201)</b>	74
To account for funds donated to the City of Rio Rancho. Expenditures from this fund will be used for the purposes specified by the donor.	
<b>Recreation Fund (205)</b>	75
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.	
<b>Recreation Activities Fund (206)</b>	76
To account for revenues received for recreation fees. Expenditures may be used for programs and activities, such as classes and recreational programs.	
<b>Keep Rio Beautiful Grant Fund (207)</b>	77
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 62-16-1 to 67-16-14.)	
<b>Community Emergency Response (CERT) Program (208)</b>	78
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.)	
<b>Promotion and Marketing Fund (224)</b>	79
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.	
<b>Rio Rancho Convention &amp; Visitors Bureau (225)</b>	80
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.	
<b>Law Enforcement Protection Fund (241)</b>	81
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.	
<b>NM Gang Task Force Fund (245)</b>	82
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"))	

<b>Public Safety Miscellaneous Revenues and Donations</b> .....	<b>83</b>
<b>Fund (246)</b>	
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 for replace duty weapons, purchase minor equipment for vehicles and daily police operations.	
<b>Fire Protection Fund (250)</b> .....	<b>84</b>
To account for state revenues received pursuant to the Fire Protection Fund Law, NMSA 59A-53-1. 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.	
<b>Emergency Medical Services Fund (251)</b> .....	<b>85</b>
To account for state revenues received pursuant to the Emergency Medical Services Fund Act, 59A-53-1. 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.	
<b>State Grants Fund (252)</b> .....	<b>86</b>
To account for all DPS state grants including Enhanced 911 system. (63-9D-1, NMSA 1978)	
<b>Federal Grants Fund (259)</b> .....	<b>87</b>
To account for all DPS federal grants.	
<b>Environmental GRT Tax Fund (260)</b> .....	<b>88</b>
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 7-20E-17, NMSA 1978 Comp.)	
<b>Municipal Road Fund (270)</b> .....	<b>89</b>
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.	
<b>Capital Projects (301)</b> .....	<b>90</b>
To account for City facility construction and building improvements from General Fund transfers and intergovernmental grants.	
<b>Infrastructure Rehabilitation Fund (307)</b> .....	<b>91</b>
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	
<b>Recreation Development Fund (310)</b> .....	<b>92</b>
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.	

<b>State Appropriations Capital Fund (315)</b>	.....	<b>93</b>
To account for state appropriations capital expenditures approved by the State of New Mexico.		
<b>2005 GRT Bond Construction Fund (327)</b>	.....	<b>94</b>
To account for bond proceeds to be used for the construction of City Hall, City Maintenance Yard, and other City infrastructure needs.		
<b>2009 GO Bond Construction Fund (329)</b>	.....	<b>95</b>
To account for bond proceeds to be used for expenditures on road projects.		
<b>Impact Fees – Roads Fund (351)</b>	.....	<b>96</b>
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.		
<b>Impact Fees – Bikeways/Trails (352)</b>	.....	<b>97</b>
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.		
<b>Impact Fees – Parks (353)</b>	.....	<b>98</b>
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.		
<b>Impact Fees – Public Safety (354)</b>	.....	<b>99</b>
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.		
<b>Impact Fees – Drainage (355)</b>	.....	<b>100</b>
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.		
<b>HUD – CDBG Fund II (375)</b>	.....	<b>101</b>
To account for CDBG grant funds received to prepare an action plan to address issues of low to moderate income residents.		



**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

RECREATION FUND	SPECIAL FUND # 205
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**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	205-0000-335-4000 Cigarette Tax			3,526		3,526
R2	205-0000-361-1000 Interest			2		2
						-
	Total Revenue		-	3,528	-	3,528
	<b>Net Effect Increase (Decrease)</b>		\$	<b>3,528</b>		

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	205-0000-452-7010 Capital Projects	PR1011	55,000	3,929		58,929
E2	205-0000-452-9001 Ending Fund - Unreserved		401		401	-
						-
	Total Expenditures		55,401	3,929	401	58,929
	<b>Net Effect Increase (Decrease)</b>		\$	<b>3,528</b>		

**Net Effect Increase (Decrease) \$ -**

**Justification:**

- R1 Increase based on actual revenue received
- R2 Increase interest received
  
- E1 Increase Recreation Centers Improvements/Renovations
- E2 Decrease ending fund balance

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

RECREATION ACTIVITIES FUND	SPECIAL FUND # 206
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**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER <small>If Applicable</small>	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	206-0000-347-2021 Sabana Facility Rental		9,000	9,000		18,000
R2	206-0000-347-2050 Gov't Gross Receipts Tax		(18,492)	(450)		(18,942)
	Total Revenue		(9,492)	8,550	-	(942)
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 8,550</b>			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER <small>If Applicable</small>	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	206-0000-450-4061 Sabana Rent Revenue Expense		8,550	8,550		17,100
E2	206-0000-450-6070 Minor Furniture and Equipment			3,700		3,700
E3	206-0000-450-7610 Park Improvements			80,000		80,000
E4	206-0000-450-9001 Ending Fund - Unreserved		94,981		83,700	11,281
	Total Expenditures		103,531	92,250	83,700	112,081
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 8,550</b>			

**Net Effect Increase (Decrease) \$ -**

**Justification:**

- R1 Increase facility rental based on YTD revenues
- R2 Increase government gross receipts tax due to revenue increase
  
- E1 Increase facility rental expenditures
- E2 Increase for Grass Protecta at Loma Colorado Park
- E3 Increase park improvements for Cabezon Park volleyball court and path \$10,000; Haynes Park tennis court lighting \$10,000; and Sports Complex shade structures, clay, and sod \$60,000
- E4 Decrease ending fund balance for park improvements

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

KEEP RIO RANCHO BEAUTIFUL GRANT FUND

SPECIAL FUND # 207

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
						-
	Total Revenue		-	-	-	-
	<b>Net Effect Increase (Decrease)</b>		<b>\$ -</b>			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	207-0000-434-3207 Contract and Other Services	PR0902	1,305		631	674
E2	207-0000-434-6070 Minor Furniture and Equipment	PR0902		1,111		1,111
E3	207-0000-434-6103 Other Costs	PR0902	8,000		480	7,520
						-
	Total Expenditures		9,305	1,111	1,111	9,305
	<b>Net Effect Increase (Decrease)</b>		<b>\$ -</b>			

**Net Effect Increase (Decrease)**

**\$ -**

**Justification:**

- E1 Transfer for computer purchase
- E2 Increase to purchase computer
- E3 Transfer for computer purchase



**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

PROMOTIONS AND MARKETING FUND

SPECIAL FUND # 224

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	224-0000-347-2001 Pork & Brew Revenue	PM1124	-	16,250		16,250
R2	224-0000-392-3000 Transfer From General Fund	PM1124	86,780	79,613		166,393
						-
	Total Revenue		86,780	95,863	-	182,643
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 95,863</b>			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	224-0000-465-3207 Contract and Other Services	PM1124	10,374	76,863	-	87,237
E2	224-0000-465-6103 Other Cost	PM1124	15,004	19,000		34,004
			-	-		-
						-
	Total Expenditures		25,378	95,863	-	121,241
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 95,863</b>			

**Net Effect Increase (Decrease) \$ -**

**Justification:**

- R1 Registration Revenue for vendors and BBQ Contestants (\$11,250); Early Sponsorship Revenue (\$5,000).
- R2 General Fund Transfer

- E1 Seed money (funds) to be able to open P/Os for Pork & Brew July 2011. Other services encompasses equipment rental etc.
- E2 Seed money (funds) to be able to open P/Os for Pork & Brew July 2011. Other Costs encompasses t-shirts, plates, food services items etc.

Note: 57.7% of Pork & Brews expenses are budgeted to take place in FY11 (in the ramp up for the event) while only 11.5% of the revenues are anticipated to occur in FY11. In other words, 88.5% of the revenues are anticipated to be incurred at/during the event in FY12.

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

CONVENTION AND VISITOR BUREAU FUND

SPECIAL FUND # 225

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
			-			-
			-			-
	Total Revenue		-	-	-	-
	<b>Net Effect Increase (Decrease)</b>		\$ -			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	225-0000-465-32-07 Other Services		25,990	-	4,500	21,490
E2	225-0000-465-50-01 Advertising		46,942		4,500	42,442
E3	225-0000-465-50-03 Promotions		62,504	4,500		67,004
E4	225-0000-465-60-70 Minor Equipment & Furniture		1,000	4,500		5,500
	Total Expenditures		136,436	9,000	9,000	136,436
	<b>Net Effect Increase (Decrease)</b>		\$ -			

**Net Effect Increase (Decrease)**

\$ -

**Justification:**

- E1 Anticipated expense for independent graphic artists is not needed
- E2 Overage in advertising budget re-allocated to promotions
- E3 Overage in advertising budget re-allocated to promotions to support event sponsorship & recruitment
- E4 To install exterior signage and blinds for main front door/window of CVB; replace old cellphones for A. Perez, M.Geisel. To install CVB Welcome Corner on concourse of SASCenter

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

LAW ENFORCEMENT PROTECTION FUND

SPECIAL FUND # 241

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	241-0000-334-1000 State Grants		103,200	-	1,800	101,400
R2	241-0000-361-1000 Investment Earnings		100		50	50
						-
	Total Revenue		103,300	-	1,850	101,450
	Net Effect Increase (Decrease)		\$ (1,850)			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	241-0000-424-3201 Professional Services		-	4,500		4,500
E2	241-0000-424-6070 Minor Furniture and Equipment		14,471	7,493		21,964
E3	241-0000-424-6530 Interest		2,670	506		3,176
E4	241-0000-424-9001 Unreserved Fund Balance		14,349		14,349	-
						-
	Total Expenditures		31,490	12,499	14,349	29,640
	Net Effect Increase (Decrease)		\$ (1,850)			

Net Effect Increase (Decrease) \$ -

**Justification:**

- R1 Grant did not recognize two employee certifications reducing budget projection.
- R2 Earnings are lower than original projection.
  
- E1 Ending fund balance used to cover decrease in revenue and increase in Professional Services (New hire physicals and psychological examinations).
- E2 Increase from prior year roll over grant balance.
- E3 Increase for interest expense accrual for the months of May and June 2011
- E4 Reduced to compensate for R1 and R2.

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

**NM GANG TASK FORCE FUND**

**SPECIAL FUND #245**

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	245-0000-331-2000 Federal Grants	See Below	749,368	91,889	-	841,257
			-			-
			-			-
	Total Revenue		749,368	91,889	-	841,257
	<b>Net Effect Increase (Decrease)</b>		\$ 91,889			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	245-0000-424-1009 Non Exempt Full Time	FS1170	53,184	39,312	-	92,496
E2	245-0000-424-2001 PERA - General	FS1170	9,983	6,294		16,277
E3	245-0000-424-2005 FICA	FS1170	4,557	570		5,127
E4	245-0000-424-2010 Unemployment Insurance	FS1170	-	150		150
E5	245-0000-424-2015 W/C	FS1170	10	224		234
E6	245-0000-424-2020 Health Insurance	FS1170	8,821	7,895		16,716
E7	245-0000-424-2030 Dental Insurance	FS1170	-	734		734
E8	245-0000-424-2040 Retiree Healthcare	FS1170	660	655		1,315
E9	245-0000-424-3207 Other Services	See Below	582,488	26,720		609,208
E10	245-0000-424-6103 Other Costs	See Below	35,569	4,899		40,468
E11	245-0000-424-6104 Grant Admin Fees	See Below	37,837	4,436		42,273
	Total Expenditures		733,109	91,889	-	824,998
	<b>Net Effect Increase (Decrease)</b>		\$ 91,889			

**Net Effect Increase (Decrease)**

\$ -

**Justification:**

- R1 Increase for JAG award in the amount of \$65,889 (FS1170) and Project Safe Neighborhood award in the amount of \$26,000 (FS1167)
- E1 Increase to reflect grant award (FS1170).
- E2 Increase to reflect grant award (FS1170).
- E3 Increase to reflect grant award (FS1170).
- E4 Increase to reflect grant award (FS1170).
- E5 Increase to reflect grant award (FS1170).
- E6 Increase to reflect grant award (FS1170).
- E7 Increase to reflect grant award (FS1170).
- E8 Increase to reflect grant award (FS1170).
- E9 Increase to reflect grant award \$6,340(FS1170) and \$20,380 (FS1167).
- E10 Increase to reflect grant award \$579 (FS1170) and \$4,320 (FS1167).
- E11 Increase to reflect grant award \$3,136 (FS1170) and \$1,300 (FS1167).

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

<b>PUBLIC SAFETY MISCELLANEOUS REVENUES AND DONATIONS</b>	<b>SPECIAL FUND # 246</b>
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**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	246-0000-367-1000 Contributions/Donations		-	1,500	-	1,500
R2	246-0000-369-1000 Misc Revenue		-	3,900		3,900
	Total Revenue		-	5,400	-	5,400
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 5,400</b>			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	246-0000-424-6020 Protective Clothing/Uniforms		-	1,500	-	1,500
E2	246-0000-424-9001 Ending Fund Balance		-	3,900		3,900
			-	-		-
	Total Expenditures		-	5,400	-	5,400
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 5,400</b>			

**Net Effect Increase (Decrease) \$ -**

**Justification:**

- R1 New account-Donation not projected during FY11 budget process
- R2 New account-Revenue not projected during FY11 budget process
  
- E1 Wal-Mart designated donation be used to purchase Honor Guard Uniforms.
- E2 Increase Ending Fund Balance from misc. revenues received.





**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

STATE GRANTS FUND

SPECIAL FUND # 252

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	252-0000-334-1000 State Grants	PS1121	7,825,098	3,000		7,828,098
			-			-
						-
	Total Revenue		7,825,098	3,000	-	7,828,098
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 3,000</b>			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	252-0000-421-1021 Overtime	PS1121	48,524	4,700		53,224
E2	252-0000-421-6103 Other Costs	PS1121	7,664,584		1,700	7,662,884
				-		-
						-
	Total Expenditures		7,713,108	4,700	1,700	7,716,108
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 3,000</b>			

**Net Effect Increase (Decrease)**

**\$ -**

**Justification:**

- R1 Increase \$3,000 to reflect final grant award (PS1121)
- E1 Increase to reflect final grant award \$4,700 (PS1121)
- E2 Decrease to reflect final grant award (\$1,700) - PS1121



**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

ENVIRONMENTAL GROSS RECEIPTS TAX

SPECIAL FUND # 260

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
						-
						-
						-
	Total Revenue		-	-	-	-
	<b>Net Effect Increase (Decrease)</b>		\$ -			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	260-0000-511-6525 Principal		205,000	21,382		226,382
E2	260-0000-511-6530 Interest		108,356		8,457	99,899
E3	260-0000-511-7010 Capital Projects		5,363,187		12,925	5,350,262
						-
	Total Expenditures		5,676,543	21,382	21,382	5,676,543
	<b>Net Effect Increase (Decrease)</b>		\$ -			

**Net Effect Increase (Decrease)**

\$ -

**Justification:**

- E1 Increase principal for final debt service schedule for the NMFA Environmental Gross Receipts Tax loan.
- E2 Decrease interest for final debt service schedule for the NMFA Environmental Gross Receipts Tax loan.
- E3 Decrease to compensate for E1.

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

<b>MUNICIPAL ROAD FUND</b>	<b>SPECIAL FUND #270</b>
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**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	270-0000-335-5001 Municipal Gas Tax		418,000		60,000	358,000
R2	270-0000-335-6000 Spec. Gas Tax-Road Repair		254,400	10,000		264,400
R3	270-0000-341-3700 Road Restoration Fee		130,000		100,000	30,000
R4	270-0000-361-1000 Interest Earnings		700		650	50
						-
						-
	Total Revenue		803,100	10,000	160,650	652,450
	<b>Net Effect Increase (Decrease)</b>		<b>\$ (150,650)</b>			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	270-0000-443-6050 Supplies		352,129	17,000		369,129
E2	270-0000-443-6070 Minor Furniture & Equipment	PW1136	9,000	13,750		22,750
E3	270-0000-443-7025 Major Furniture & Equipment	PW1139	13,750		13,750	-
E4	270-0000-443-9001 Ending Fund Balance		218,719		167,650	51,069
						-
						-
	Total Expenditures		593,598	30,750	181,400	442,948
	<b>Net Effect Increase (Decrease)</b>		<b>\$ (150,650)</b>			

**Net Effect Increase (Decrease) \$ -**

**Justification:**

R1-R4 Estimate based on the first five months activity requires adjustments to the original revenue projections.

- E1 Increase Project #PW1135 - Street Signs & Traffic Control (\$8,500) to purchase additional signage in the City Center area and to assist with upgrading signs city wide. Also increased to purchase road maintenance materials (\$8,500).
- E2 Increased to replace two traffic workstations that are not able to adequately run AutoCAD/GIS programs and to purchase additional counting equipment.
- E3 Transfer funds for the purchase of 2 workstations and counting equipment. Funds must be transferred because the cost of the equipment is less than \$5,000 each and therefore cannot be capitalized.
- E4 Decreased due to the decrease in revenue and to re-allocate funds for additional road and traffic expenditures.



**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

INFRASTRUCTURE REHABILITATION FUND	SPECIAL FUND # 307
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**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	307-0000-392-3000 Transfer from General Fund		-	49,009	-	49,009
						-
	Total Revenue		-	49,009	-	49,009
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 49,009</b>			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	307-0000-442-7010 Capital Projects		-	49,009		49,009
						-
	Total Expenditures		-	49,009	-	49,009
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 49,009</b>			

Net Effect Increase (Decrease) \$ -

**Justification:**

- R1 Transfer remaining funds from hospitalization reimbursement program back to the Infrastructure Rehabilitation Fund.
- E1 Increase expenditure resulting from transfer back to this fund.

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

RECREATION DEVELOPMENT FUND	SPECIAL FUND # 310
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**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	310-0000-338-1000 County Grants	PR0447		19,057		19,057
						-
	Total Revenue		-	19,057	-	19,057
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 19,057</b>			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	310-0000-452-7010 Capital Projects	PR0447	162,766	19,057		181,823
						-
	Total Expenditures		162,766	19,057	-	181,823
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 19,057</b>			

**Net Effect Increase (Decrease) \$ -**

**Justification:**

- R1 Increase for grant from Sandoval County
  
- E1 Increase to extend electrical power to the Sports Complex North facility



**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

2005 GRT BOND CONSTRUCTION	SPECIAL FUND #327
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**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	327-0000-392-3000 Transfer from General Fund		127,891		11,253	116,638
						-
						-
	Total Revenue		127,891	-	11,253	116,638
	Net Effect Increase (Decrease)		\$ (11,253)			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	327-0000-410-6103 Other Costs		159,493		11,253	148,240
						-
						-
	Total Expenditures		159,493	-	11,253	148,240
	Net Effect Increase (Decrease)		\$ (11,253)			

Net Effect Increase (Decrease) \$ -

**Justification:**

R1 Arbitrage cost was less than anticipated

E1 Arbitrage cost was less than anticipated

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

2009 GO CONSTRUCTION FUND

SPECIAL FUND #329

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	329-0000-361-1000 Interest Earnings		-	7,000		7,000
R2	329-0000-392-5000 Transfer From Other Fund			629,071		629,071
						-
	Total Revenue		-	636,071	-	636,071
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 636,071</b>			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	329-0000-442-7010 Capital Projects		15,865,362	636,071		16,501,433
						-
						-
	Total Expenditures		15,865,362	636,071	-	16,501,433
	<b>Net Effect Increase (Decrease)</b>		<b>\$ 636,071</b>			

**Net Effect Increase (Decrease)**

**\$ -**

**Justification:**

- R1 Increased to recognize transfer from Utility funds.
- R2 Increased to recognize transfer from Utility funds. Utility funds transfer to reimburse charges made to 2009 Road Bond proceeds for utility work performed for utility work performed concurrent with roadway projects on Western Hillis Drive, Nicklaus Drive, and Broadmoor Drive. Use of 2009 Road Bond proceeds for utility work were impermissible per Bond Counsel advisory letter dated 10/20/2010. Reimbursement to Fund 239=\$1,314,071. \$685,000 made via resolution approved by Governing Body at meeting of 12/15/2010.
- E1 Increased to transfer funds to Fund 329 - 2009 General Obligation Bond per explanation given for R2 action. Funds to remain unallocated; funds will be allocated to projects at the discretion of the City Manager.

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

ROAD IMPACT FEES FUND

SPECIAL FUND # 351

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	351-0000-361-1000 Interest Income		5,000		4,000	1,000
R2	351-0000-363-4500 Impact Fees		405,509	250,370		655,879
						-
	Total Revenue		410,509	250,370	4,000	656,879
	Net Effect Increase (Decrease)		\$ 246,370			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	351-0000-442-7010 Capital Projects	PW1005	2,287,153	238,859		2,526,012
E2	351-0000-442-8001 Transfer to Other Funds		12,165	7,511		19,676
						-
						-
	Total Expenditures		2,299,318	246,370	-	2,545,688
	Net Effect Increase (Decrease)		\$ 246,370			

Net Effect Increase (Decrease)

\$ -

**Justification:**

- R1 Interest Income decreased due to the continued decrease in interest rates.
- R2 Revised estimate based on analysis of development activity and revenues through first five months of the fiscal year.
  
- E1 Increase the Wellsprings Avenue project to pave Wellspring Avenue and adjacent sections of Westside Blvd.
- E2 Increase Transfer to General Fund due to increase in revenue estimate (Administrative charges at 3% of impact fee revenues).



**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

IMPACT FEES - PARKS FUND

SPECIAL FUND # 353

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	353-0000-361-1000 Interest		500		450	50
R2	353-0000-363-4300 Impact Fees		154,046		55,671	98,375
						-
	Total Revenue		154,546	-	56,121	98,425
	<b>Net Effect Increase (Decrease)</b>		\$ (56,121)			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	353-0000-442-7610 Park Improvements		371,436	50,000	65,744	355,692
E2	353-0000-442-8001 Transfer to Other Fund		4,621		1,670	2,951
E3	353-0000-442-9001 Ending Fund-Unreserved		3		3	-
E4	353-0000-442-9002 Ending Fund - Reserved		323,045		38,704	284,341
	Total Expenditures		699,105	50,000	106,121	642,984
	<b>Net Effect Increase (Decrease)</b>		\$ (56,121)			

Net Effect Increase (Decrease)

\$

-

**Justification:**

- R1 Interest Income decreased due to the continued decrease in interest rates.
- R2 Revised estimate based on analysis of development activity and revenues through first five months of the fiscal year.
- E1 Increase Cielo Grande Park (PR1128) \$50,000; decrease Rainbow Park Observatory (PR1127) \$10,000; RR Common Ground Park (PR1129) \$35,744; and Esther Bone Pond Park (PR1130) \$20,000 - to reflect Impact Fee revenue shortfalls and changes in project prioritization
- E2 Decrease Transfer to General Fund due to increase in revenue estimate (Administrative charges at 3% of impact fee revenues).
- E3 Decrease Ending Fund Balance-Unreserved due to decrease in revenue estimate.
- E4 Decrease Ending Fund Balance-Reserved due to decrease in revenue estimate.

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

IMPACT FEES-PUBLIC SAFETY

SPECIAL FUND # 354

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	354-0000-361-1000 Interest Income		1,000		950	50
R2	354-0000-363-4400 Impact Fees		115,030	383,365		498,395
	Total Revenue		116,030	383,365	950	498,445
	Net Effect Increase (Decrease)		\$ 382,415			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	354-0000-424-7015 Vehicles and Heavy Equipment		64,205	140,000		204,205
E2	354-0000-442-8001 Transfer to Other Fund		3,450	11,501		14,951
E3	354-0000-424-9001 Unreserved Fund Balance		0	230,914		230,914
	Total Expenditures		67,655	382,415	-	450,070
	Net Effect Increase (Decrease)		\$ 382,415			

Net Effect Increase (Decrease) \$ -

**Justification:**

- R1 Interest Income decreased due to the continued decrease in interest rates.
- R2 Revised estimate based on analysis of development activity and revenues through first five months of the fiscal year. Estimate increased due to one time revenue of \$125,769 from prior year permit activity in the Cabezon Master Development area.
  
- E1 Increase Vehicle and Heavy Equipment for acquisition of Poice Patrol Units.
- E2 Increase Transfer to General Fund due to increase in revenue estimate (Administrative charges at 3% of impact fee revenues).
- E3 Increase Unreserved Fund Balance

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

DRAINAGE IMPACT FEES FUND

SPECIAL FUND # 355

**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	355-0000-361-1000 Interest Income		2,000		1,800	200
R2	355-0000-363-4500 Impact Fees		165,914		95,000	70,914
						-
	Total Revenue		167,914	-	96,800	71,114
	<b>Net Effect Increase (Decrease)</b>		\$ (96,800)			

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	355-0000-442-8001 Transfer to Other Funds		4,977		2,850	2,127
E2	355-0000-442-9002 Reserved Fund Balance		220,102		93,950	126,152
						-
						-
	Total Expenditures		225,079	-	96,800	128,279
	<b>Net Effect Increase (Decrease)</b>		\$ (96,800)			

Net Effect Increase (Decrease) \$ -

**Justification:**

- R1 Interest Income decreased due to decrease in cash balances and the continued decrease in interest rates.
- R2 Revised estimate based on analysis of development activity and revenues through first five months of the fiscal year.
  
- E1 Decrease Transfer to General Fund due to increase in revenue estimate (Administrative charges at 3% of impact fee revenues).
- E2 Decrease to Reserved Balance due to decrease in revenue estimate.

**CITY OF RIO RANCHO  
MID-YEAR BUDGET**

HUD-CDBG FUND	SPECIAL FUND #375
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**REVENUE**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
R1	375-0000-331-4700 HUD Grant Proceeds		599,362	100		599,462
			-			-
						-
	Total Revenue		599,362	100	-	599,462
	<b>Net Effect Increase (Decrease)</b>		\$	100		

**EXPENDITURES**

REF. NO.	ACCOUNT NUMBER/ACCOUNT NAME	PROJECT NUMBER If Applicable	REVISED BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
E1	375-0000-445-1021 Overtime	FS1101	10,224		1,500	8,724
E2	375-0000-445-4101 Grant Programs	FS1010	318,925		36,000	282,925
E3	375-0000-445-4115 RRHOP	FS1010	135,396	36,100		171,496
E4	375-0000-445-6103 Other Costs	FS1101	48,658	1,500		50,158
	Total Expenditures		513,203	37,600	37,500	513,303
	<b>Net Effect Increase (Decrease)</b>		\$	100		

**Net Effect Increase (Decrease)** \$ -

**Justification:**

- R1 Increase revenue (without project number) for funds not allocated from prior year.
  
- E1 Decrease \$1,500 for the Community Clean-up project for other costs.
- E2 Decrease \$36,000 to due to other sub-recipient not coming to fruition.
- E3 Increase \$36,000 for the Down Payment Assistance program from other sub-recipient and \$100 omission from project rollover.
- E4 Increase \$1,500 for the Community Clean-up project for other costs.

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