Special Funds Table Contents

Donations Fund (201) **544**
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.

Spay and Neuter Fund (202) **545**
To account for donations and grants for the Animal Control programs. Funds can be used for the Spay and Neuter program.

Animal Resource Center Fund (204) **546**
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 Activities Fund (206) **547**
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) **548**
To account for New Mexico Clean and Beautiful Litter Control and 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.)

Workers Compensation Fund (212) **549**
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) **550**
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.

Senior Services Programs Fund (215) **551**
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) **552**
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) **553**
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.

Local Economic Development Act Fund (223) **554**
To account for funds received from claw-back payments and homebuilder contributions. Expenditures from this fund may be used for future economic development projects. In the recruitment of economic based employers and site selection process, these companies often look to State and Local Governments for

financial assistance to off-set the cost of expansion/relocation. This financial support, or economic incentive, is extended through a Project Participation Agreement that is approved by the Governing Body and contains corresponding claw-back provisions.

Promotion and Marketing Fund (224) **555**
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) **556**
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 Cable Fund (226) **557**
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) **558**
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) **559**
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; for complying with match or contribution requirements for the receipt of federal funds relating to jailing or juvenile detention facilities; or to house inmates in the county jail.

Law Enforcement Protection Fund (241) **560**
To account for state revenues received pursuant to the Law Enforcement Protection 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) **561**
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).

Traffic Education and Enforcement Fund (243) **562**
To account for revenues received from a violation relating to the operation of a motor vehicle, including penalty assessments, or any ordinance which may be enforced by the imposition of a term of imprisonment. The fee is collected to fund traffic safety education and enforcement projects in an effort to reduce serious and fatal traffic crashes and to purchase equipment necessary to establish and maintain the program.

DWI Seized Vehicles Fund (244) **563**
To account for revenues received from DWI Seizure Vehicles.

NM Gang Task Force Fund (245) **564**
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) **565**
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 and 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) **566**
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 debt service on the above; the payment of insurance premiums on the above; and for insurance premiums for injuries or death of firefighters.

Emergency Medical Services Fund (251) **567**
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) **568**
To account for state grants.

Summer Lunch Program (253) **569**
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.

E – 911 Fund (255) **570**
To account for Enhance 9-1-1 system state grant (63-9D-1 to 20, NMSA 1978).

DWI Program Fund (256) **571**
To account for the provision of alcohol treatment and rehabilitation services for street inebriates (7-1-6.40, NMSA 1978).

Federal Grants Fund (259) **572**
To account for public safety federal grants.

Environmental Gross Receipts Tax Fund (260) **573**
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) **574**
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) **575**
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.

Regional Emergency Comm. Center (280) **576**
To account for revenue received from the Joint Powers Agreement to establish the Sandoval County Regional Emergency Communications Center. Expenditures from this fund may be used for the operation of the Communication Center.

Infrastructure Fund (305) **577**
To account for capital (primarily infrastructure) acquisition, construction and repair from General Fund transfers and intergovernmental grants.

Recreation Development Fund (310) **578**
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) **579**
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) **580**
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) **581**
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) **582**
To account for state appropriations capital expenditures funded by the State of New Mexico.

2009 GO Bond Construction Fund (329) **583**
To account for bond proceeds to be used for road projects.

2016 GO Bond Construction Fund (330) **584**
To account for bond proceeds to be used for road projects.

2018 GO Bond Construction Fund (331) **585**
To account for bond proceeds to be used for road projects.

2020 GO Bond Construction Fund (332) **586**
To account for bond proceeds to be used for road projects.

Impact Fees – Roads Fund (351) **587**
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 new or enlarged roads, equipment and capital improvements.

Impact Fees – Bikeways/Trails (352) **588**
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 new or enlarged bikeways, capital improvements, trails, and equipment.

Impact Fees – Parks (353) **589**
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 new or enlarged parks, equipment, and capital improvements.

Impact Fees – Public Safety (354) **590**
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 public safety, capital improvements and equipment.

Impact Fees – Drainage (355) **591**
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 storm water from the farthest upstream property or City boundary to the receiving waters of the Rio Grande river.

SAD 6 Debt Service Fund (363) **592**
To account for debt service of the SAD 6 project.

SAD 7 A Debt Service Fund (364) **593**
To account for debt service of the SAD 7 A project.

SAD 8 Debt Service Fund (365) **594**

To account for debt service of the SAD 8 project.

HUD – CDBG Fund (375) **595**
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) **596**
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) **597**
To account for the general obligation debt service of all outstanding general obligation bonds.

2005 GRT Debt Service Fund (424) **598**
To account for the debt service resulting from Gross Receipts Tax Revenue Bonds, Series 2005.

Hewlett Packard Debt Service Loan Fund (426) **599**
To account for the debt service resulting from Gross Receipts Tax Revenue Loan, Series 2018.

High School Debt Service Loan Fund (427) **600**
To account for the debt service resulting from Gross Receipts Tax Revenue Loan

Public Safety Vehicle Loan Fund (428) **601**
To account for the debt service resulting from Gross Receipts Tax Revenue Loan Series 2013.

Utility Assistance Fund (707) **602**
To account for contributions and donations for citizens who made need assistance paying their utility bills

LEDA Reimbursements Fund (720) **603**
To account for revenues from the State of New Mexico that are offered to a local company as an economic development incentive. This fund is a pass-through fund and all revenues are paid to S&P Data per a local economic development agreement.

GRIP Fund (730) **604**
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.

Health Self-Insurance Fund (750) **605**
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) **606**
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 SUMMARY
Revenue/Sources Detail

	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Adopted	Variance FY21 - FY20 Increase (Decrease)	% Change FY21 / FY20 Increase (Decrease)
Balances and Reserves						
Beginning Balances	$ 23,437,621	$ 34,731,742	$ 47,631,104	$ 25,062,179	(22,568,925)	-47%
Taxes						
Property Tax	4,327,586	6,055,103	6,314,107	6,467,995	153,888	2%
Local Taxes	332,440	372,808	424,272	240,000	(184,272)	-43%
Gross Receipts	5,853,467	5,889,046	6,309,016	5,976,711	(332,305)	-5%
Franchise Fees	57,029	57,063	56,581	56,000	(581)	-1%
Total Taxes	10,570,522	12,374,020	13,103,976	12,740,706	(363,270)	-3%
Intergovernmental						
Federal Grants	2,086,001	5,786,089	5,757,444	3,742,449	(2,014,995)	-35%
State Grants	1,963,329	2,751,562	4,025,544	941,768	(3,083,776)	-77%
County Grants	695,251	581,786	549,104	-	(549,104)	0%
State Shared Taxes	723,618	732,992	671,366	625,000		
Total Intergovernmental	5,468,199	9,852,429	11,003,458	5,309,217	(5,647,875)	-51%
Charges for Services						
General Government	18,532	44,765	84,385	16,000	(68,385)	-81%
Public Safety	648,768	597,538	575,550	490,000	(85,550)	-15%
Cultural/Recreation	396,852	298,350	167,048	300,990	133,942	80%
Total Charge for Services	1,064,152	940,653	826,983	806,990	(19,993)	-2%
Fines and Forfeitures	73,480	72,235	76,250	75,500	(750)	-1%
Miscellaneous						
Interest Income	224,847	371,597	504,706	111,005	(393,701)	-78%
Rents and Royalties	156,136	170,781	170,087	174,857	4,770	3%
Contributions/Donations	40,102	19,469	53,141	8,600	(44,541)	-84%
Reimbursements	1,537,219	1,621,215	1,960,143	1,945,138	(15,005)	-1%
Other Miscellaneous	717,900	425,532	490,939	250,250	(240,689)	-49%
Internal Services	7,814,849	7,180,130	7,476,634	8,051,365	574,731	8%
Total Miscellaneous Revenu	10,491,053	9,788,724	10,655,650	10,541,215	(114,435)	-1%
Special Assessments District	489,731	441,908	411,632	-	(411,632)	-100%
Impact Fees	926,184	811,329	1,336,869	724,942	(611,927)	-46%
Other Sources						
Loan Proceeds	6,885,000	18,986,383	30,872,170	-	(30,872,170)	0%
Interfund Operating Transfer	6,358,894	5,784,246	10,010,861	2,341,661	(7,669,200)	-77%
Total Other Sources	13,243,894	24,770,629	40,883,031	2,341,661	(38,541,370)	-94%
Total Special Funds	$ 65,764,836	$ 93,783,669	$ 125,928,953	$ 57,602,410	$ (67,668,250)	-54%

SPECIAL FUNDS SUMMARY
Expenditures by Object

	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Adopted	Variance FY21 - FY20 Increase (Decrease)	% Change FY21 / FY20 Increase (Decrease)
Operating Expenditures						
Personal Services						
Wages & Salaries	$ 2,680,433	$ 2,791,167	$ 2,850,653	$ 2,673,691	$ (176,962)	-6%
Fringe Benefits	809,145	775,707	766,157	990,242	224,085	29%
Total Personal Services	3,489,578	3,566,874	3,616,810	3,663,933	47,123	1%
Materials & Services						
Contract and Services	1,734,243	1,873,756	1,973,460	1,861,230	(112,230)	-6%
Programs	785,545	685,644	1,282,825	583,387	(699,438)	-55%
Membership & Subscriptions	76,851	41,191	56,475	13,633	(42,842)	-76%
Conf, Travel and Training	42,585	75,226	43,324	27,906	(15,418)	-36%
Repair & Maintenance	501,884	663,473	1,376,677	661,643	(715,034)	-52%
Fleet Maintenance	179,885	177,601	186,763	191,500	4,737	3%
Utilities (1)	30,612	30,648	28,004	32,300	4,296	15%
Communications (2)	5,145	5,231	4,383	5,325	942	21%
Gasoline	84,015	90,696	76,329	91,099	14,770	19%
Supplies	933,497	596,067	730,106	368,278	(361,828)	-50%
Minor Furniture & Equipment	276,111	463,869	299,192	178,273	(120,919)	-40%
Other Costs	14,854,395	7,185,961	7,230,924	7,943,519	712,595	10%
Total Material & Services	19,504,768	11,889,363	13,288,462	11,958,093	(1,330,369)	-10%
Total Operating Expenditures	22,994,346	15,456,237	16,905,272	15,622,026	(1,283,246)	-8%
Capital Outlay						
Capital Projects	2,010,085	13,833,069	19,130,033	5,654,888	(13,475,145)	-70%
Vehicles & Heavy Equipment	865,494	4,276,214	3,340,801	729,034	(2,611,767)	-78%
Major Furniture & Equipment	815,954	246,057	301,552	117,682	(183,870)	-61%
Total Capital Outlay	3,691,533	18,355,340	22,772,386	6,501,604	(16,270,782)	-71%
Debt Service	7,395,817	7,490,903	9,552,750	11,420,805	1,868,055	20%
Other Uses						
Transfers	71,943	4,454,332	2,076,927	490,590	(1,586,337)	-76%
Balances & Reserves	25,034,096	20,987,476	20,123,947	23,567,385	3,443,438	17%
Total Other Uses	25,106,039	25,441,808	22,200,874	24,057,975	1,857,101	8%
Total Expenditures	$ 59,187,735	$ 66,744,288	$ 71,431,282	$ 57,602,410	$ (13,828,872)	-19%

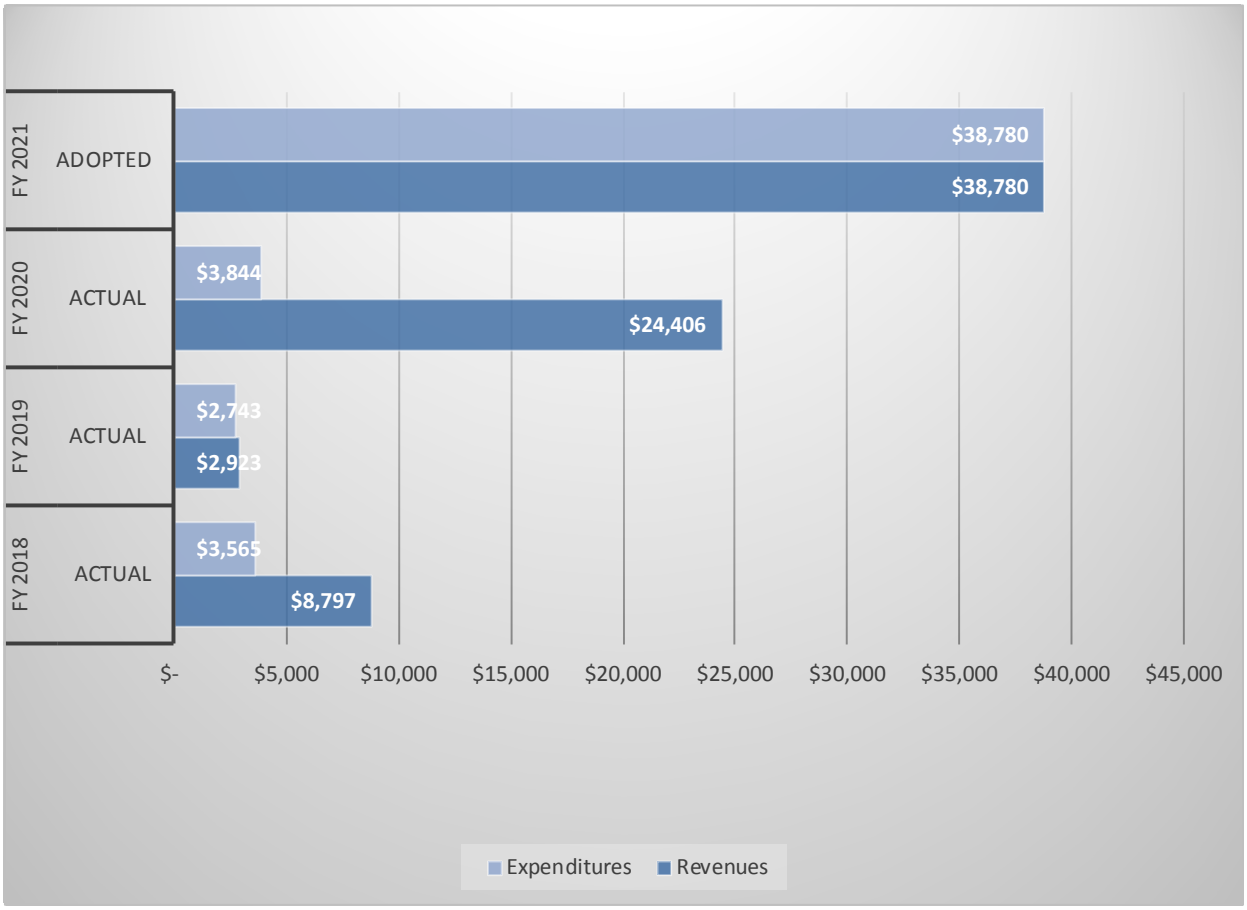
(1) Includes: Local Telephone services, Water & Sewer, and Gas & Electric services

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

DONATIONS
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.

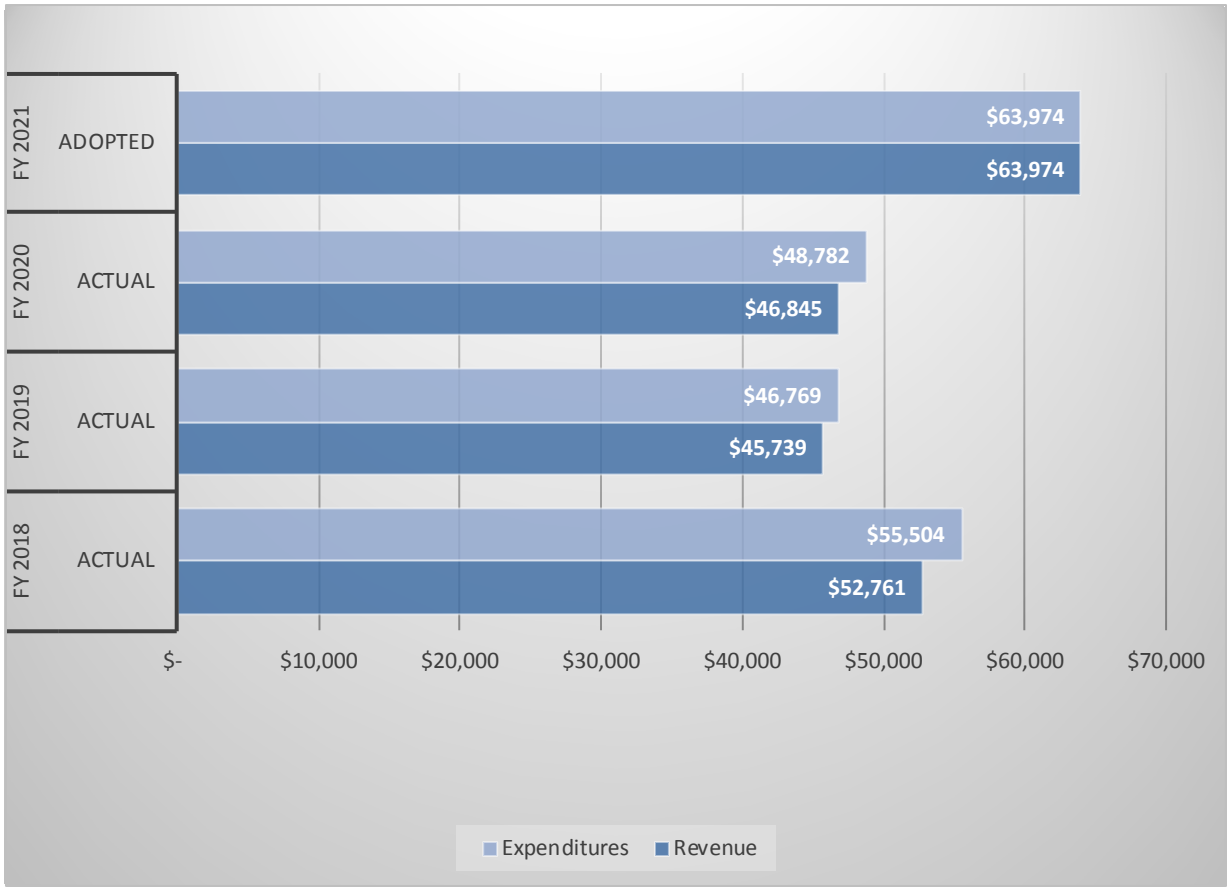
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenues					
Beginning Fund Balance	$ -	$ -	$ -	**$ 31,680**	0%
Charge for Services	-	-	40	**-**	-100%
Miscellaneous Revenue	8,797	2,923	4,298	**7,100**	65%
Operating Transfers	-	-	20,068		
Total Revenues	$ 8,797	$ 2,923	$ 24,406	**$ 38,780**	59%
Expenditures					
Materials & Services	$ 3,565	$ 2,743	$ 3,844	**$ 38,780**	908.84%
Total Expenditures	$ 3,565	$ 2,743	$ 3,844	**$ 38,780**	908.84%



SPAY AND NEUTER
FUND 202

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

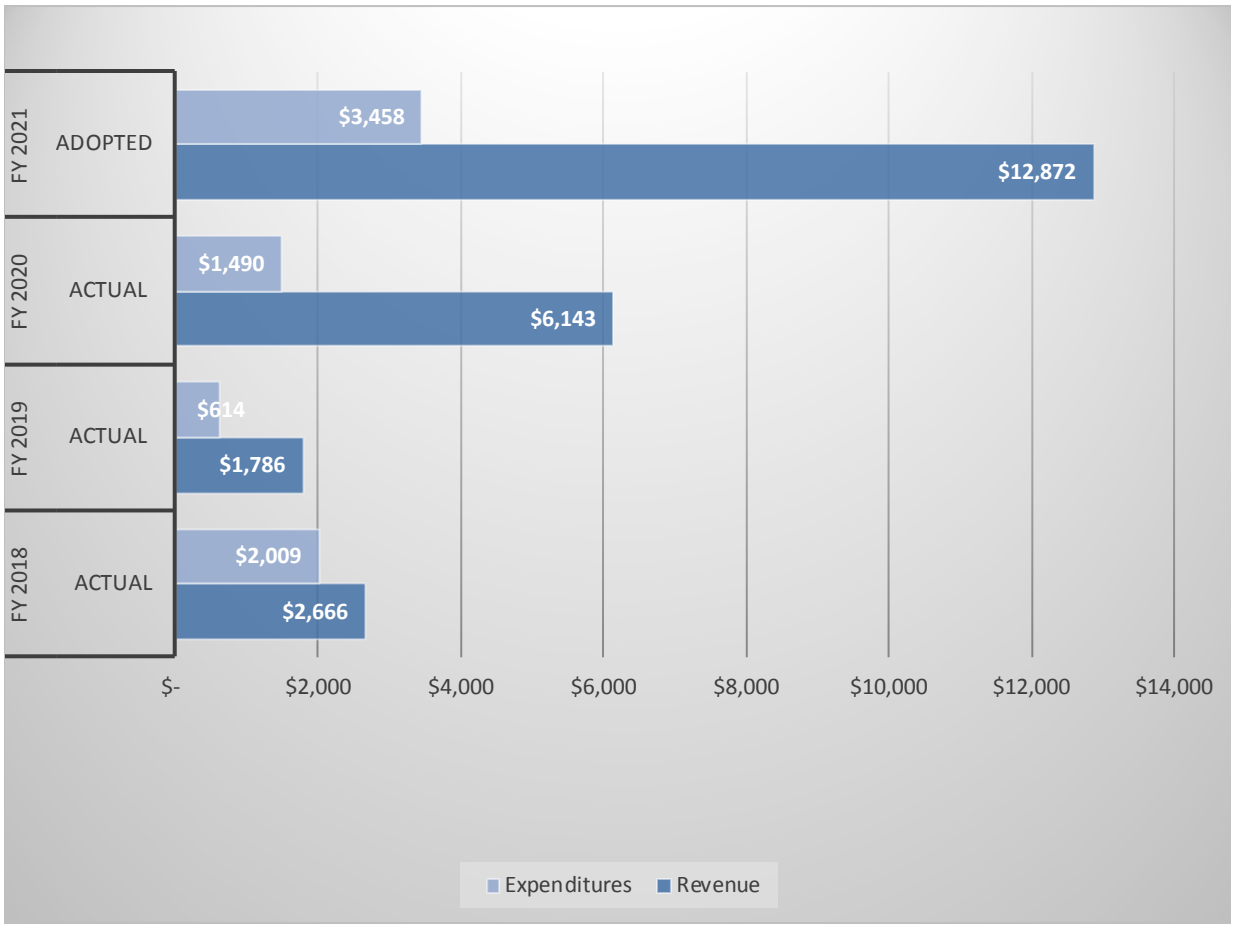
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 23,474**	0%
Governmental Revenue	-	-	2,809	**-**	-100%
Charges for Services	52,391	44,734	43,721	**40,000**	-9%
Fines and Forfeitures	370	1,005	315	**500**	59%
Total Revenues	$ 52,761	$ 45,739	$ 46,845	**$ 63,974**	37%
Expenditures					
Materials & Services	$ 55,504	$ 46,769	$ 48,782	**$ 63,974**	31%
Total Expenditures	$ 55,504	$ 46,769	$ 48,782	**$ 63,974**	31%



Animal Resource Center
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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 11,122**	0%
Miscellaneous Revenue	2,666	1,786	6,143	**1,750**	-72%
Total Revenues	**$ 2,666**	**$ 1,786**	**$ 6,143**	**$ 12,872**	110%
Expenditures					
Materials & Services	$ 2,009	$ 614	$ 1,490	**$ 3,458**	132%
Fund Balance	-	-		**9,414**	0%
Total Expenditures	$ 2,009	$ 614	$ 614	**$ 12,872**	1996%



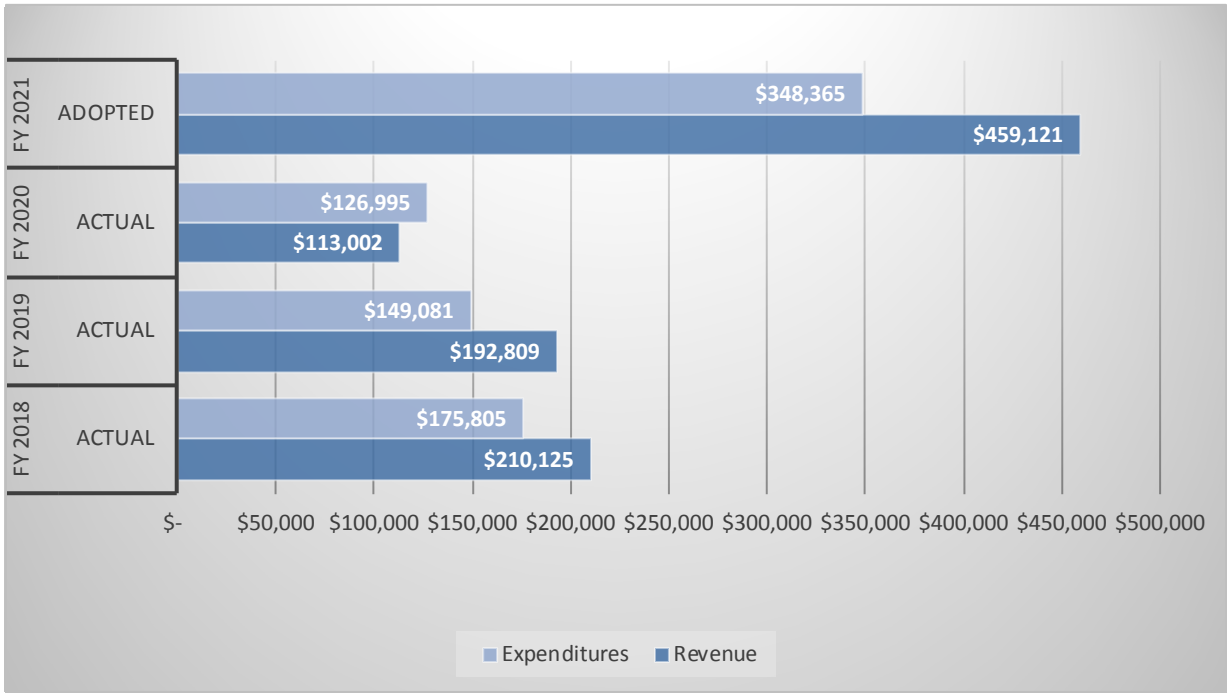
RECREATION ACTIVITIES
FUND 206

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -		**$ 170,156**	0%
Charge for Services	207,700	192,209	112,359	**283,965**	153%
Miscellaneous Revenue	2,425	600	643	**5,000**	0%
Total Revenues	$ 210,125	$ 192,809	$ 113,002	**$ 459,121**	306%
Expenditures					
Personal Services	$ 59,947	$ 64,256	$ 25,635	**$ 75,603**	195%
Materials & Services	113,536	84,825	101,360	**272,762**	169%
Capital Outlay	2,322	-	-	-	0%
Fund Balance	-	-	-	**110,756**	0%
Total Expenditures	$ 175,805	$ 149,081	$ 126,995	**$ 459,121**	262%

Positions Approved*	2	2	2	**2**	0%

* Full Time Equivalence



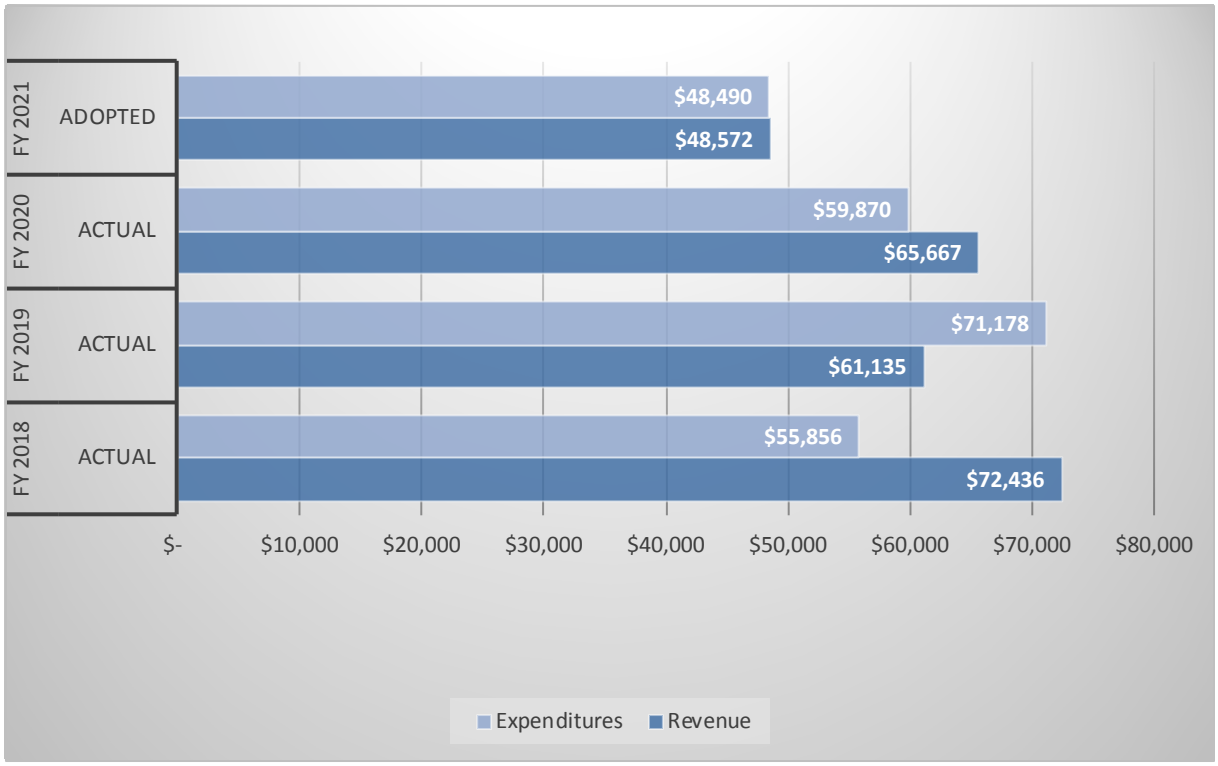
KEEP RIO RANCHO BEAUTIFUL GRANT FUND 207

To account for New Mexico Clean and Beautiful Litter Control and 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 82**	0%
Governmental Revenue	72,436	61,135	65,318	**48,490**	-26%
Other Financining Sources	-	-	349	**-**	-100%
Total Revenues	**$ 72,436**	**$ 61,135**	**$ 65,667**	**$ 48,572**	-26%
Expenditures					
Personal Services	$ 31,765	$ 22,433	$ 6,174	**$ 20,000**	224%
Materials & Services	24,091	48,745	53,696	**28,490**	-47%
Fund Balance	-	-		**82**	0%
Total Expenditures	$ 55,856	$ 71,178	$ 59,870	**$ 48,572**	-19%

Positions Approved*	2.11	1.25	1.25	**1.25**	0%

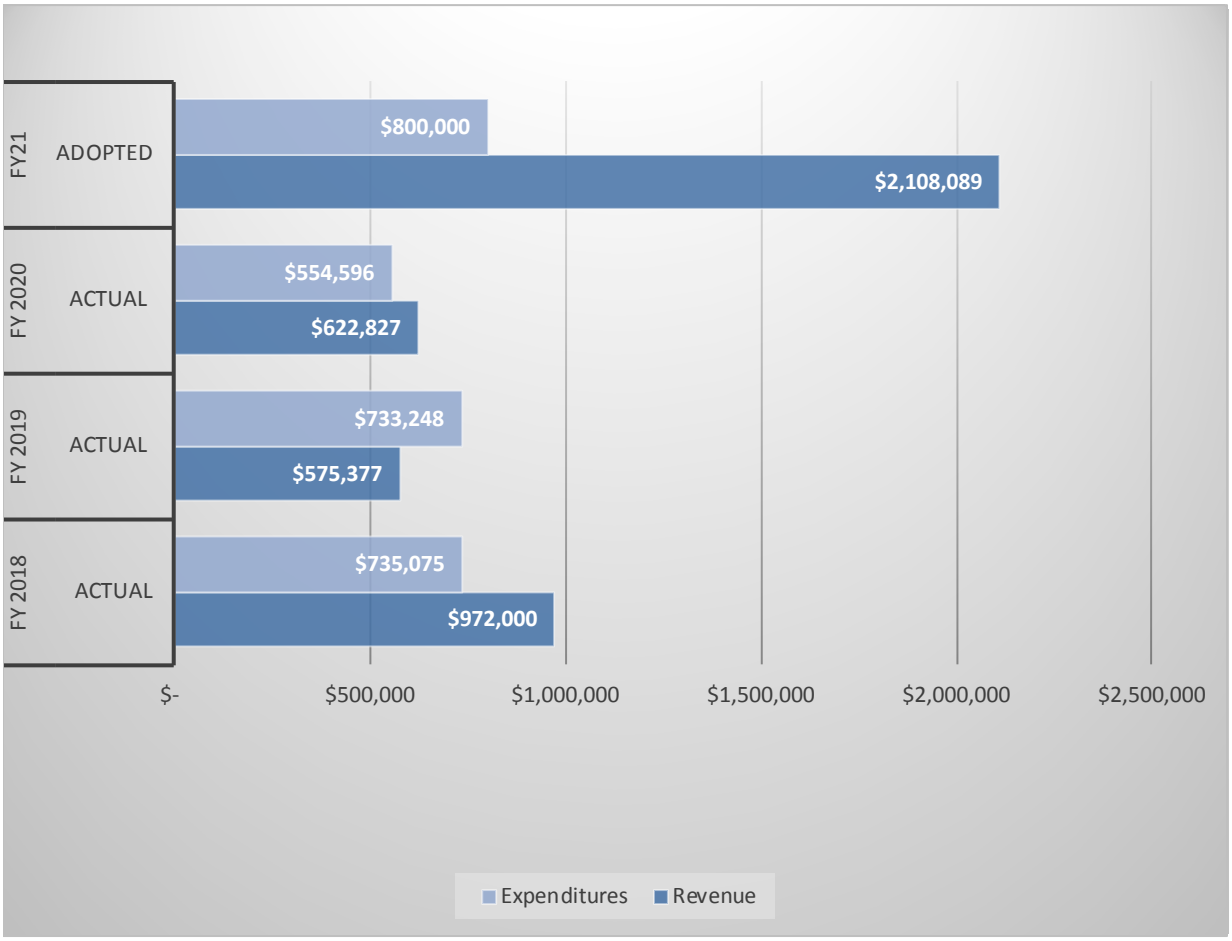
*Full Time Equivalence



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.

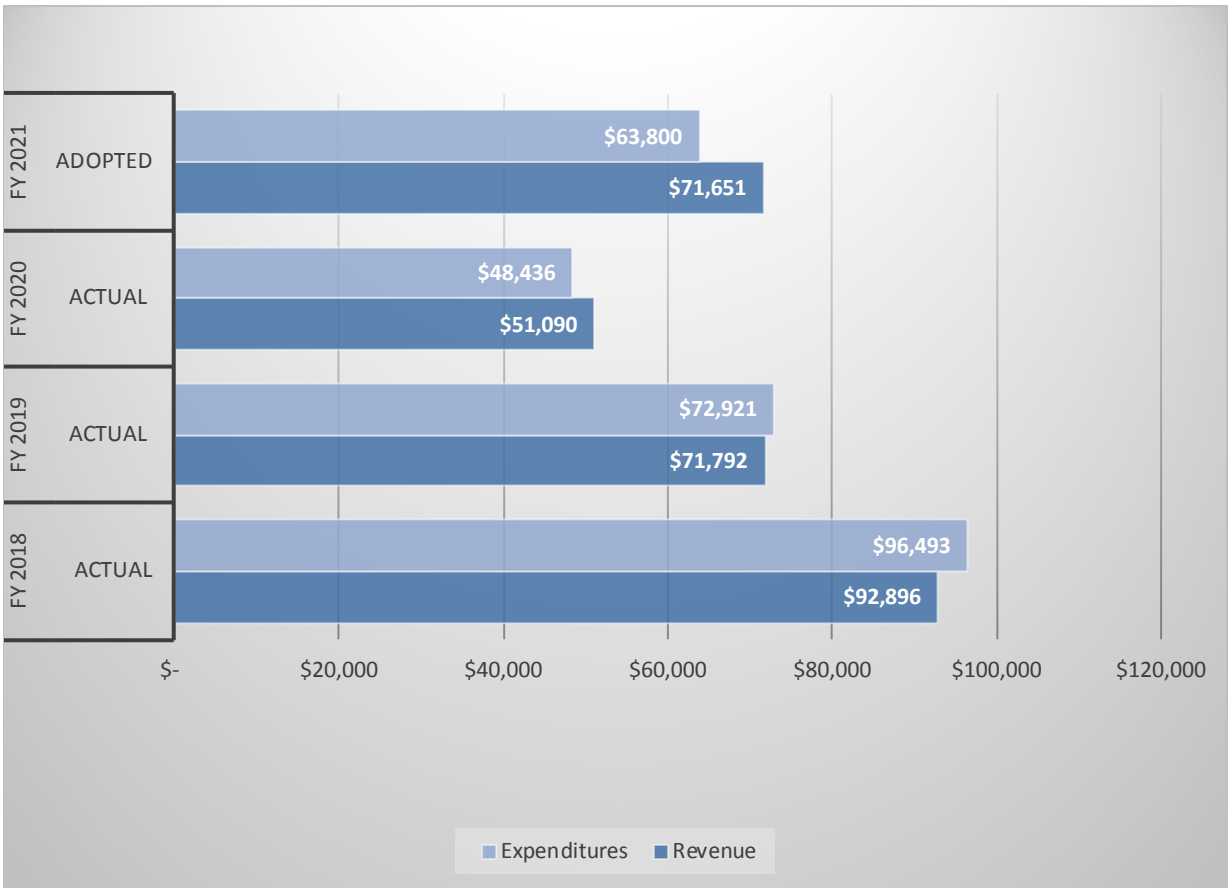
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY21 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 1,503,784**	0%
Miscellaneous Revenue	972,000	575,377	622,827	**604,305**	-3%
Total Revenues	$ 972,000	$ 575,377	$ 622,827	**$ 2,108,089**	238%
Expenditures					
Materials & Services	$ 735,075	$ 733,248	$ 554,596	**$ 800,000**	44%
Fund Balance	-	-		**1,308,089**	0%
Total Expenditures	$ 735,075	$ 733,248	$ 554,596	**$ 2,108,089**	280%



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.

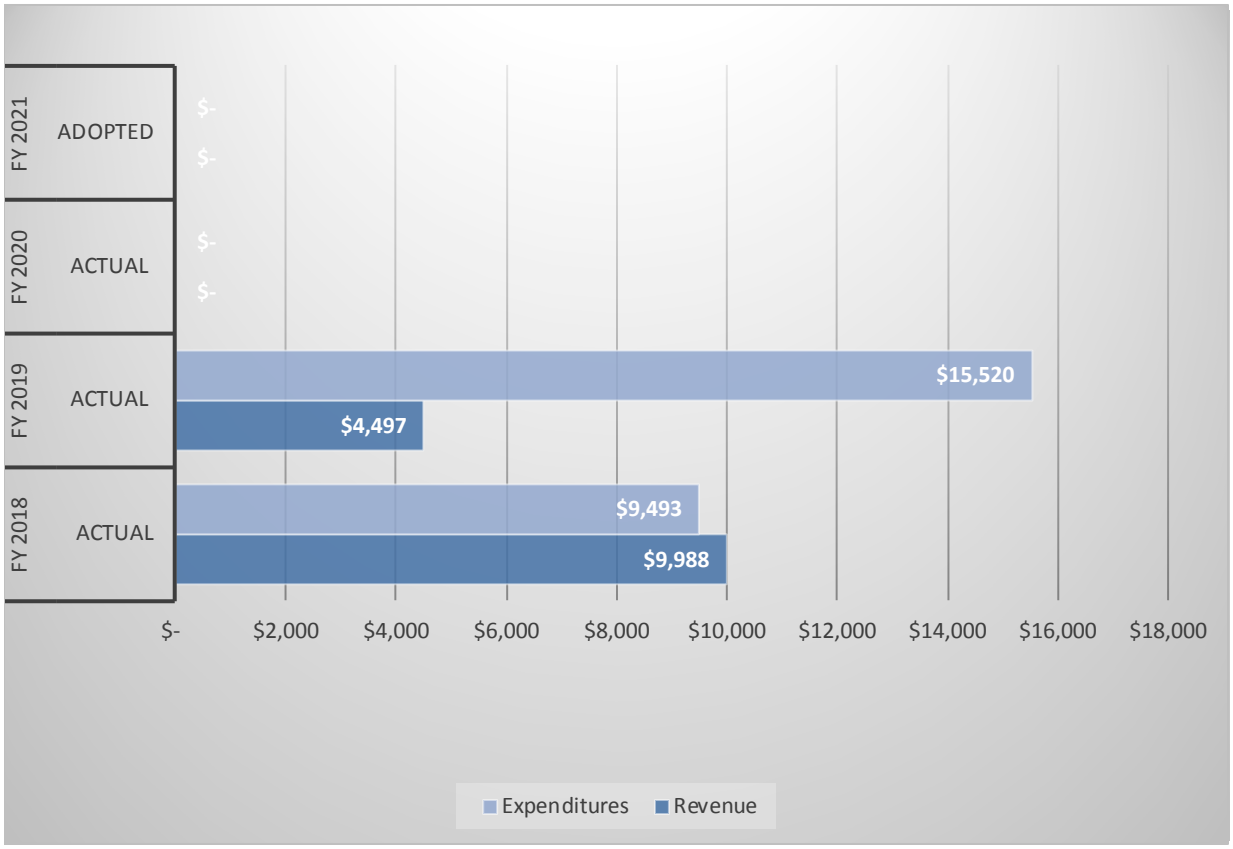
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 7,851**	0%
Charge for Services	42,346	10,613	1,445	**3,000**	108%
Miscellaneous Revenue	50,550	61,179	49,645	**60,800**	22%
Total Revenues	$ 92,896	$ 71,792	$ 51,090	**$ 71,651**	40%
Expenditures					
Materials & Services	$ 96,493	$ 72,921	$ 48,436	**$ 63,800**	32%
Fund Balance	-	-		**7,851**	
Total Expenditures	$ 96,493	$ 72,921	$ 48,436	**$ 71,651**	48%



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.

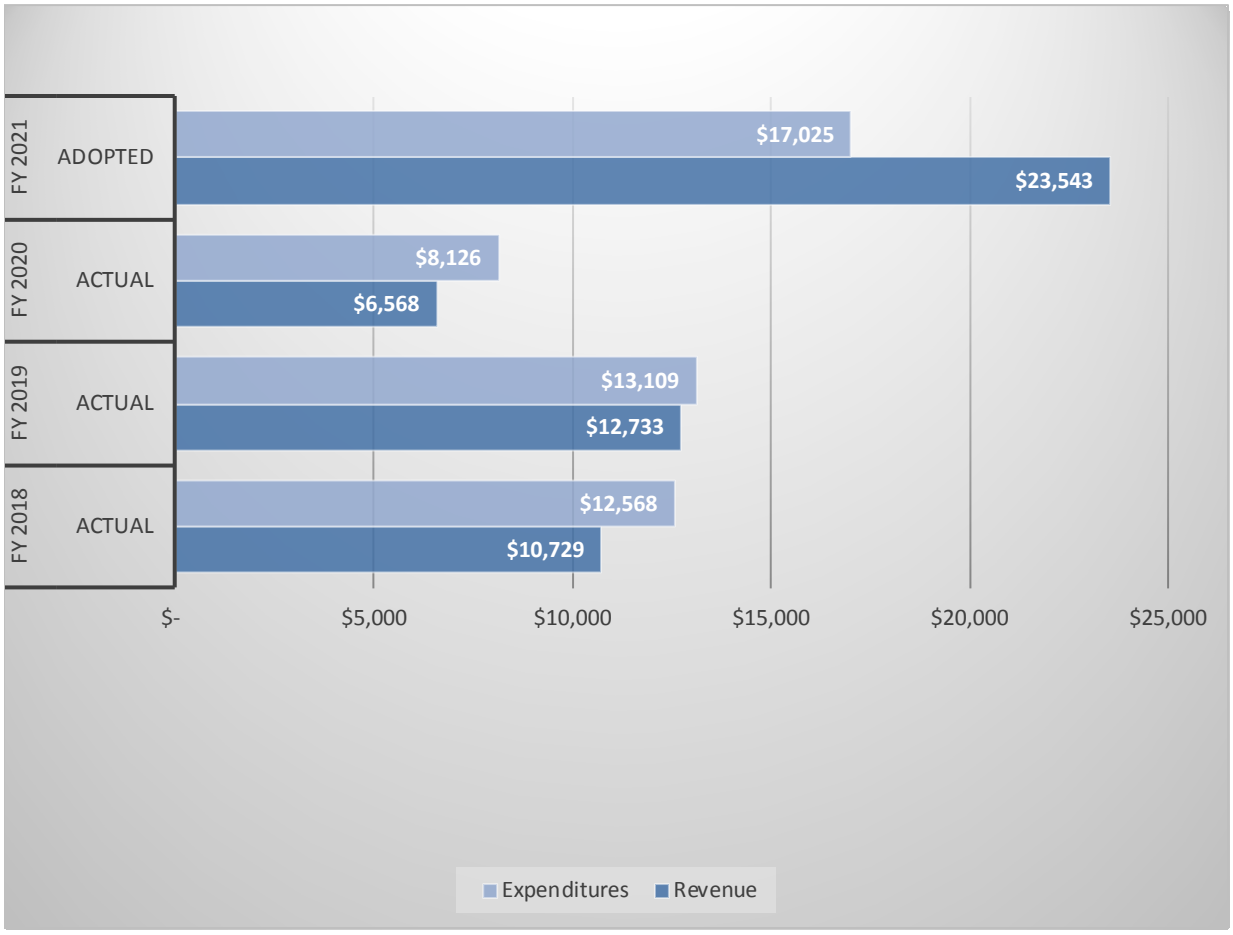
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ -**	0%
Charge for Services	9,066	3,552	-	-	0%
Miscellaneous Revenue	922	945	-	-	0%
Total Revenues	$ 9,988	$ 4,497	$ -	**$ -**	0%
Expenditures					
Materials & Services	$ 9,493	$ 15,520	$ -	**$ -**	0%
Transfer to Other Fund	-	-	20,068	-	-100%
Fund Balance	-	-		-	0%
Total Expenditures	$ 9,493	$ 15,520	$ 20,068	**$ -**	-100%



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.

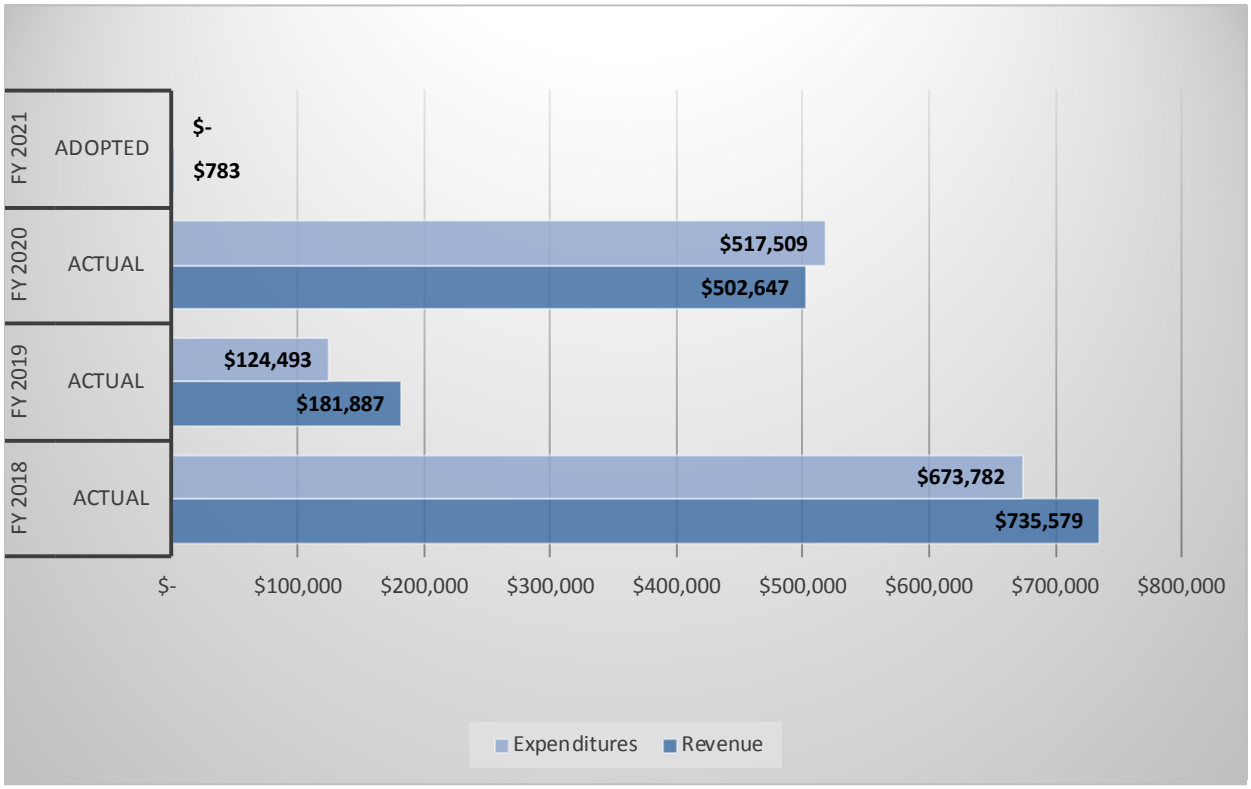
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 9,518**	0%
Charge for Services	10,729	12,733	6,568	**14,025**	114%
Total Revenues	$ 10,729	$ 12,733	$ 6,568	**$ 23,543**	258%
Expenditures					
Materials & Services	$ 12,568	$ 13,109	$ 8,126	**$ 17,025**	110%
Fund Balance	-	-		**6,518**	0%
Total Expenditures	$ 12,568	$ 13,109	$ 8,126	**$ 23,543**	190%



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.

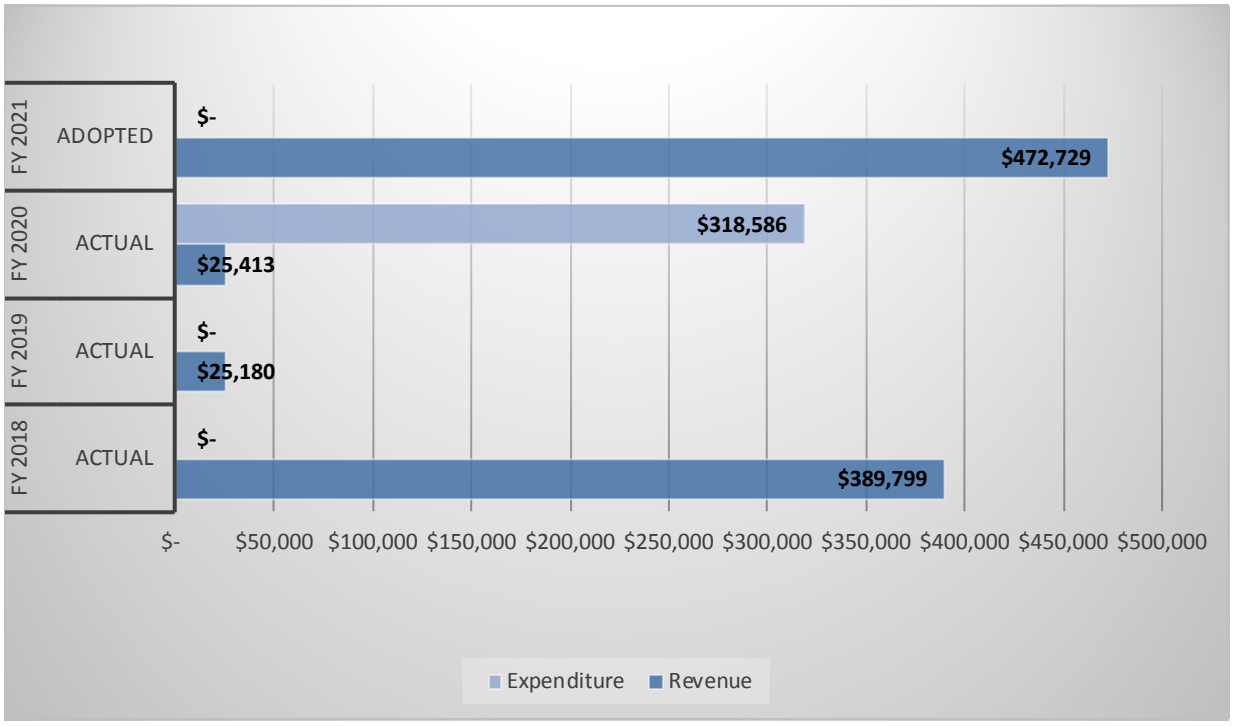
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 783**	0%
Governmental Revenue	726,267	141,993	477,236	-	0%
Miscellaneous Revenue	9,312	15,941	22,725	-	
Other Financing Sources	-	23,953	2,686	-	0%
Total Revenues	$ 735,579	$ 181,887	$ 502,647	**$ 783**	0%
Expenditures					
Materials & Services	$ 673,782	$ 124,493	$ 517,509	**$ -**	0%
Capital Outlay	-	-	11,393	-	
Fund Balance	-	-	-	**783**	0%
Total Expenditures	$ 673,782	$ 124,493	$ 528,902	**$ 783**	0%



LOCAL ECONOMIC DEVELOPMENT ACT FUND 223

To account for funds received from clawback payments and homebuilder contributions. Expenditures from this fund may be used for future economic development projects. In the recruitment of economic based employers and site selection process, these companies often look to State and Local Governments for financial assistance to off-set the cost of expansion/relocation. This financial support, or economic incentive, is extended through a Project Participation Agreement that is approved by the Governing Body and contains corresponding clawback provisions.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	-	$ -	**$ 472,729**	0%
Other Miscellaneous Rev.	388,524	25,180	25,413	**-**	0%
Total Revenues	$ 389,799	$ 25,180	$ 25,413	**$ 472,729**	1760%
Expenditures					
Capital Outlay	$ -	$ -	$ 318,586	**$ -**	-100%
Fund Balance				**472,729**	0%
Total Expenditures	$ -	$ -	$ 318,586	**$ 472,729**	48%



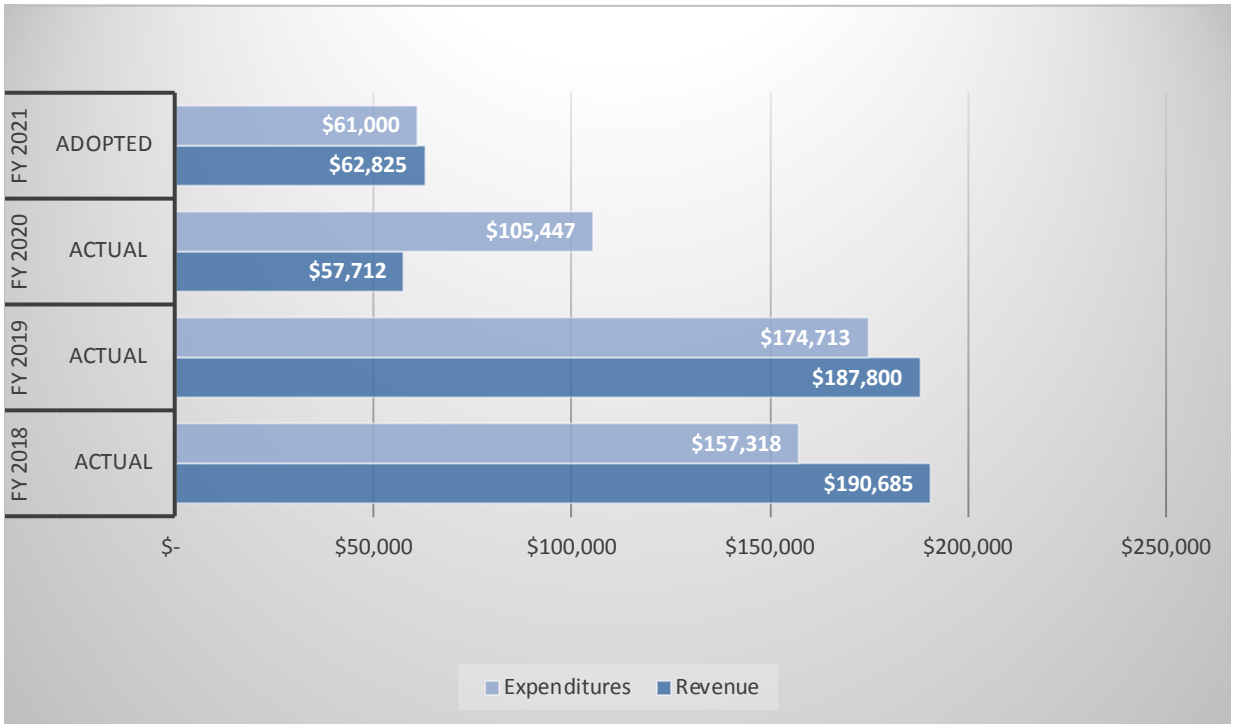
PROMOTION AND MARKETING
FUND 224

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 51,825**	0%
Charges For Services	139,085	91,498	57,712	**11,000**	-81%
Other Financing Sources	51,600	96,302	-	**-**	0%
Total Revenues	$ 190,685	$ 187,800	$ 57,712	**$ 62,825**	9%
Expenditures					
Personal Services	$ 55,460	$ 55,864	$ 8,938	**$ -**	-100%
Materials & Services	101,858	118,849	96,509	**13,000**	-87%
Transfers	-	-	-	**48,000**	0%
Fund Balance	-	-	-	**1,825**	0%
Total Expenditures	$ 157,318	$ 174,713	$ 105,447	**$ 62,825**	-40%

Positions Approved*	0.5	0.5	0.0	**0.0**	0%

*Full Time Equivalence



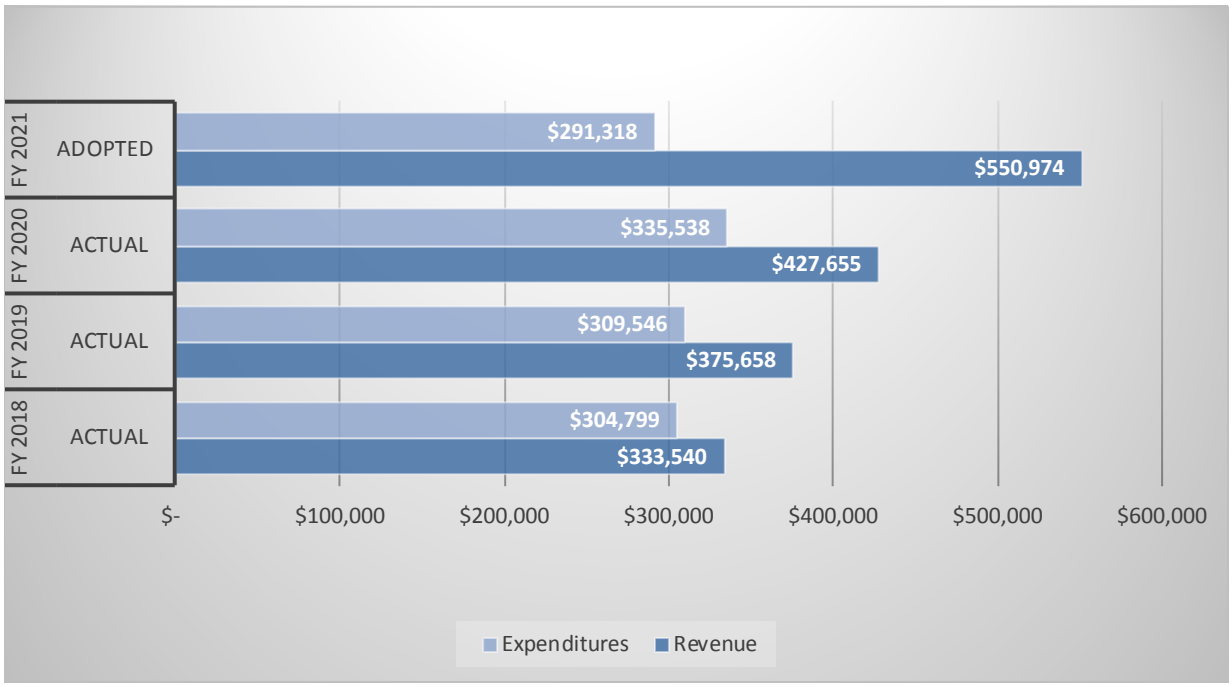
CONVENTION & VISITORS BUREAU
FUND 225

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 310,969**	0%
Taxes	332,440	372,808	424,272	**240,000**	-43%
Miscellaneous Revenue	1,100	2,850	3,383	**5**	-100%
Total Revenues	$ 333,540	$ 375,658	$ 427,655	**$ 550,974**	29%
Expenditures					
Personal Services	$ 210,749	$ 216,673	$ 226,680	**$ 214,082**	-6%
Materials & Services	94,050	92,873	108,858	**77,236**	-29%
Fund Balance	-	-	-	**259,656**	0%
Total Expenditures	$ 304,799	$ 309,546	$ 335,538	**$ 550,974**	64%

Positions Approved*	2.70	2.70	2.75	**2.75**	0%

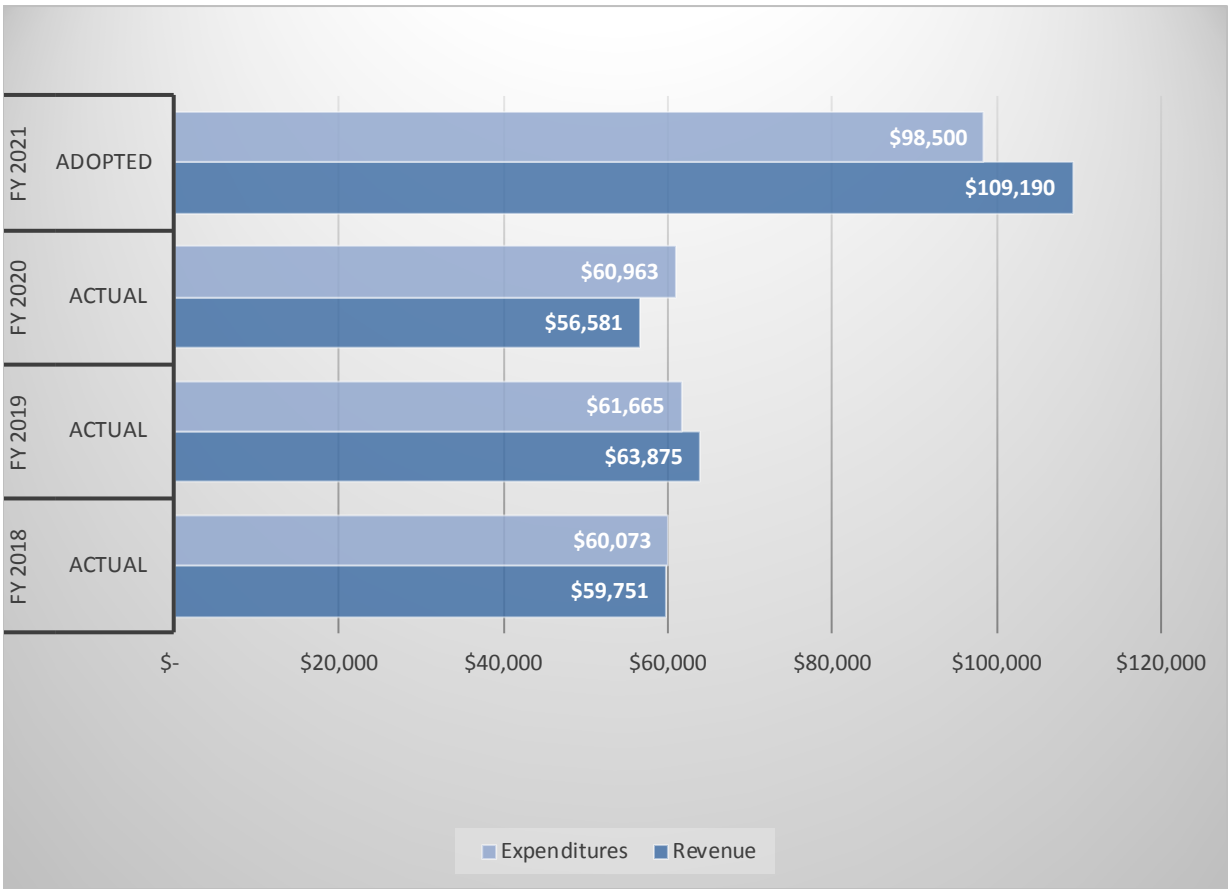
*Full Time Equivalence



RIO VISION Cable Fund
FUND 226

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 28,190**	0%
Taxes	57,029	57,063	56,581	**56,000**	-1%
Other Financing Sources	2,722	6,812	-	**25,000**	0%
Total Revenues	$ 59,751	$ 63,875	$ 56,581	**$ 109,190**	93%
Expenditures					
Materials & Services	$ 60,073	$ 61,665	$ 60,963	**$ 98,500**	62%
Fund Balance	-	-	-	**10,690**	0%
Total Expenditures	$ 60,073	$ 61,665	$ 60,963	**$ 109,190**	79%



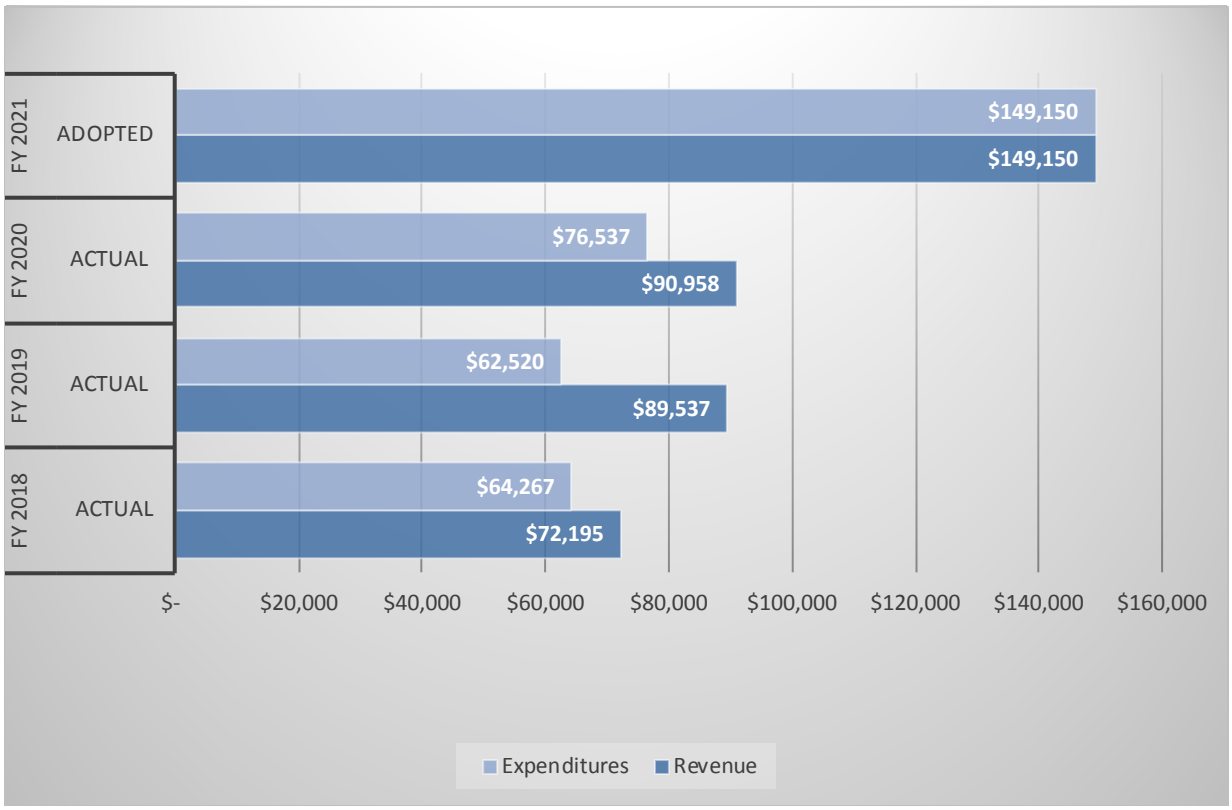
SAD OPERATIONS
FUND 227

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 81,054**	0%
Miscellaneous Revenue	3,695	89,537	90,958	**68,096**	-25%
Other Financing Sources	68,500	-	-	**-**	0%
Total Revenues	$ 72,195	$ 89,537	$ 90,958	**$ 149,150**	64%
Expenditures					
Personal Services	$ 60,392	$ 60,781	$ 62,716	**$ 63,311**	1%
Materials & Services	3,875	1,739	13,821	**85,839**	521%
Total Expenditures	$ 64,267	$ 62,520	$ 76,537	**$ 149,150**	95%

Positions Approved*	1	1	1	**1**	0%

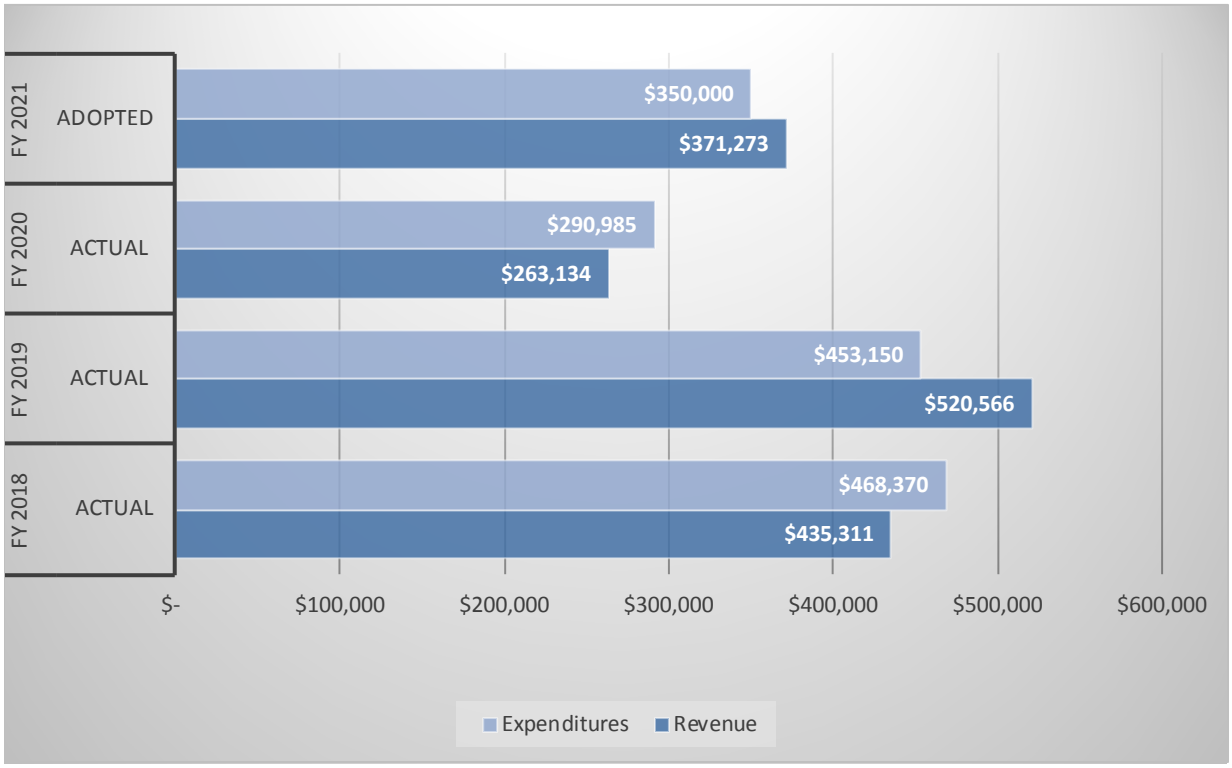
* Full Time Equivalence



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; juvenile detention facilities; or housing City inmates at the County jail.

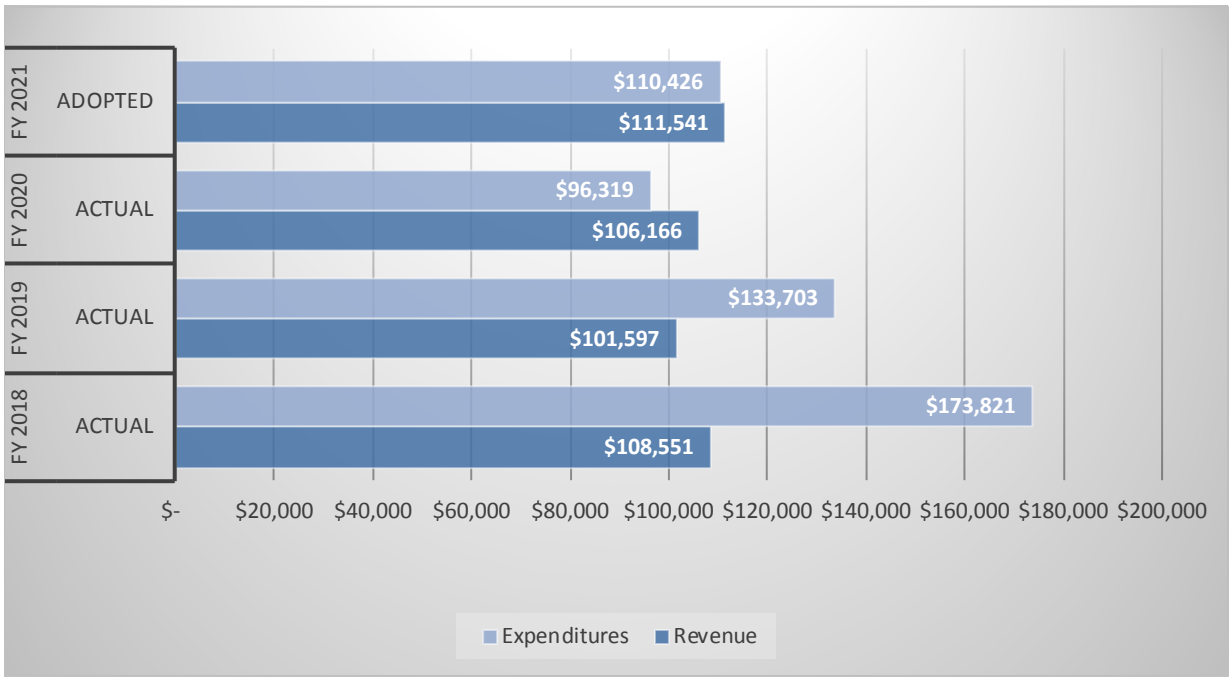
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 51,273**	0%
Charge for Services	252,524	224,566	263,134	**250,000**	-5%
Other Financing Sources	182,787	296,000	-	**70,000**	0%
Total Revenues	$ 435,311	$ 520,566	$ 263,134	**$ 371,273**	41%
Expenditures					
Materials & Services	$ 468,370	$ 453,150	$ 290,985	**$ 350,000**	20%
Fund Balance Unreserved	-	-	-	**21,273**	0%
Total Expenditures	$ 468,370	$ 453,150	$ 290,985	**$ 371,273**	28%



LAW ENFORCEMENT PROTECTION FUND 241

To account for state revenues received pursuant to the Law Enforcement Protection 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.

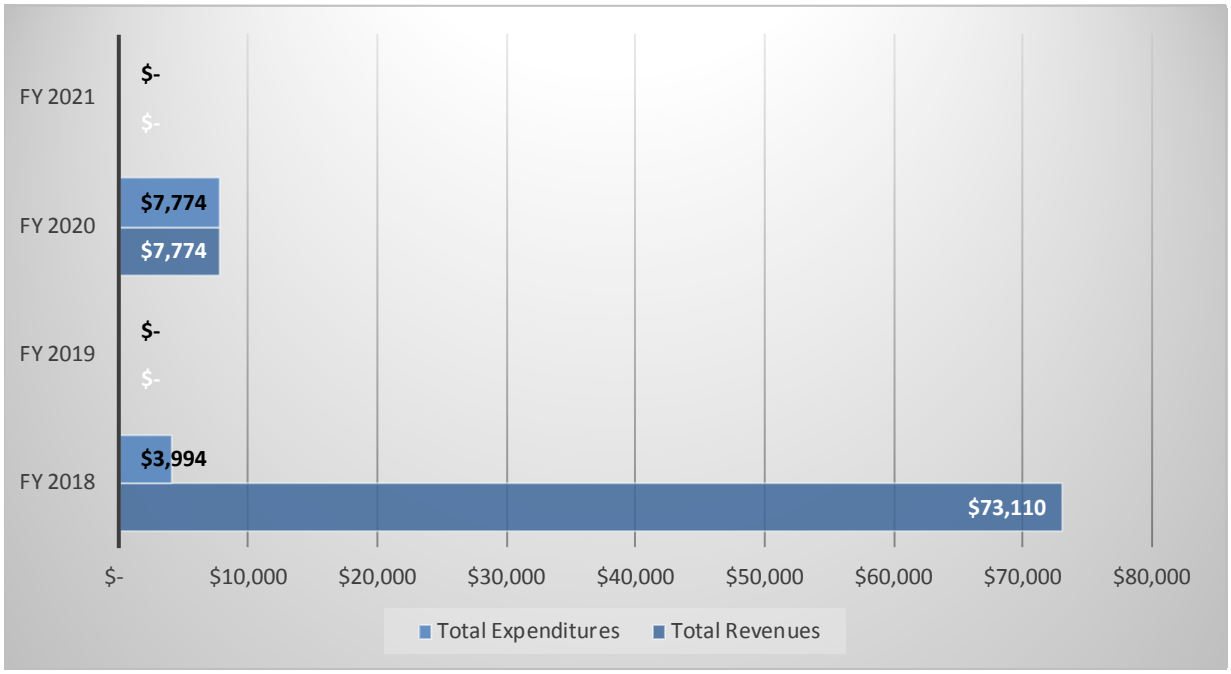
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 4,241**	0%
Governmental Revenue	108,000	100,800	101,400	**106,800**	5%
Miscellanous Revenue	551	797	511	**500**	0%
Other Financing	-	-	4,255	**-**	
Total Revenues	$ 108,551	$ 101,597	$ 106,166	**$ 111,541**	5%
Expenditures					
Materials & Services	$ 139,002	$ 82,569	$ 92,064	**$ 110,426**	20%
Capital Outlay	34,819	51,134	4,255	**-**	-100%
Fund Balance	-	-	-	**1,115**	0%
Total Expenditures	$ 173,821	$ 133,703	$ 96,319	**$ 111,541**	16%



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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ -**	0%
Government Revenue	-	-	-	-	0%
Auction Revenue	-	-	7,774	-	
Miscellaneous Revenue	73,110	-	-	-	0%
Total Revenues	$ 73,110	$ -	$ 7,774	**$ -**	0%
Expenditures					
Materials & Services	$ 3,994	$ -	$ -	**$ -**	0%
Capital Outlay	-	-	7,774	-	0%
Transfers	-	-	-	-	0%
Total Expenditures	$ 3,994	$ -	$ 7,774	**$ -**	%

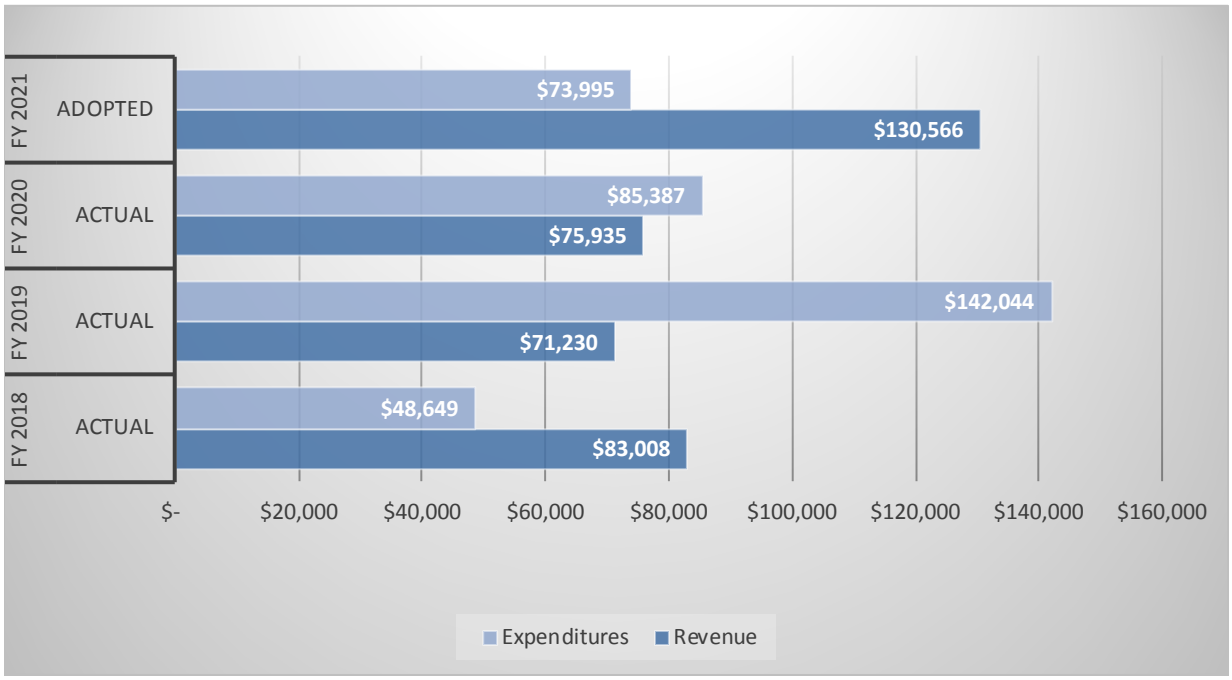


TRAFFIC EDUCATION AND ENFORCEMENT FUND 243

To account for revenues received from a violation relating to the operation of a motor vehicle, including penalty assessments, or any ordinance which may be enforced by the imposition of a term of imprisonment. The fee is collected to fund traffic safety education and enforcement projects in an effort to reduce serious and fatal traffic crashes and to purchase equipment necessary to establish and maintain the program.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 55,566**	0%
Fines and Forfeitures	73,110	71,230	75,935	**75,000**	-1%
Miscellanous Revenue	9,898	-	-	-	
Total Revenues	$ 83,008	$ 71,230	$ 75,935	**$ 130,566**	72%
Expenditures					
Personal Services*	$ 12,728	$ 10,852	$ 9,961	**$ 10,000**	0%
Materials & Services	18,696	37,937	39,814	**27,220**	-32%
Capital Outlay	17,225	93,255	35,612	**36,775**	0%
Fund Balance	-	-		**56,571**	0%
Total Expenditures	$ 48,649	$ 142,044	$ 85,387	**$ 130,566**	53%

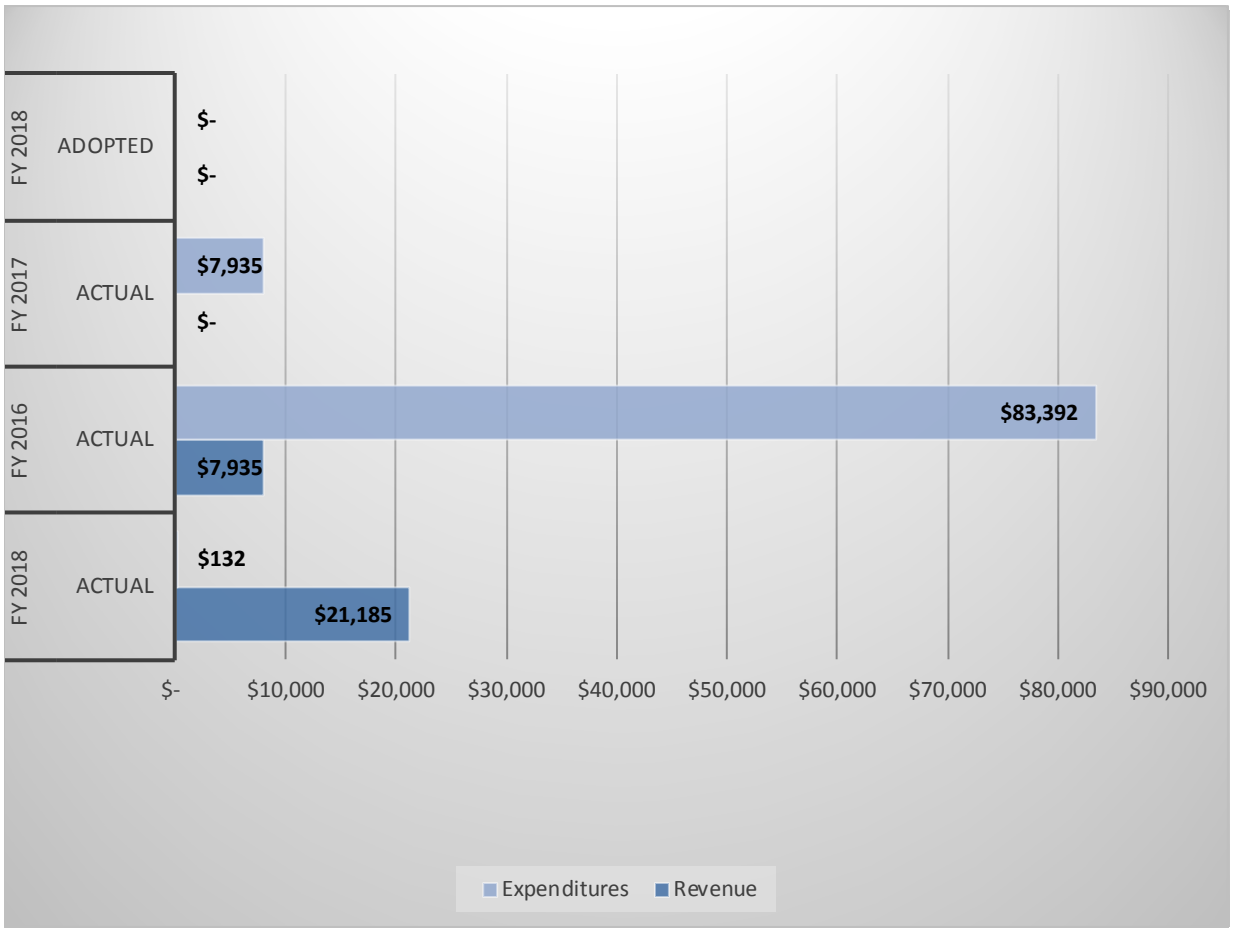
*Personal Service expenditures include only overtime



DWI SEIZED VEHICLE
FUND 244

To account for revenues received from DWI Seizure Vehicles. Expenditures from this fund may be used for the operation of the program.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ -**	0%
Charge for Services	21,185	7,935	-	**-**	0%
Total Revenues	$ 21,185	$ 7,935	$ -	**$ -**	0%
Expenditures					
Materials & Services	$ 132	$ -	$ -	**$ -**	0%
Transfer	-	83,392	7,935	**-**	-100%
Total Expenditures	$ 132	$ 83,392	$ 7,935	**$ -**	-100%

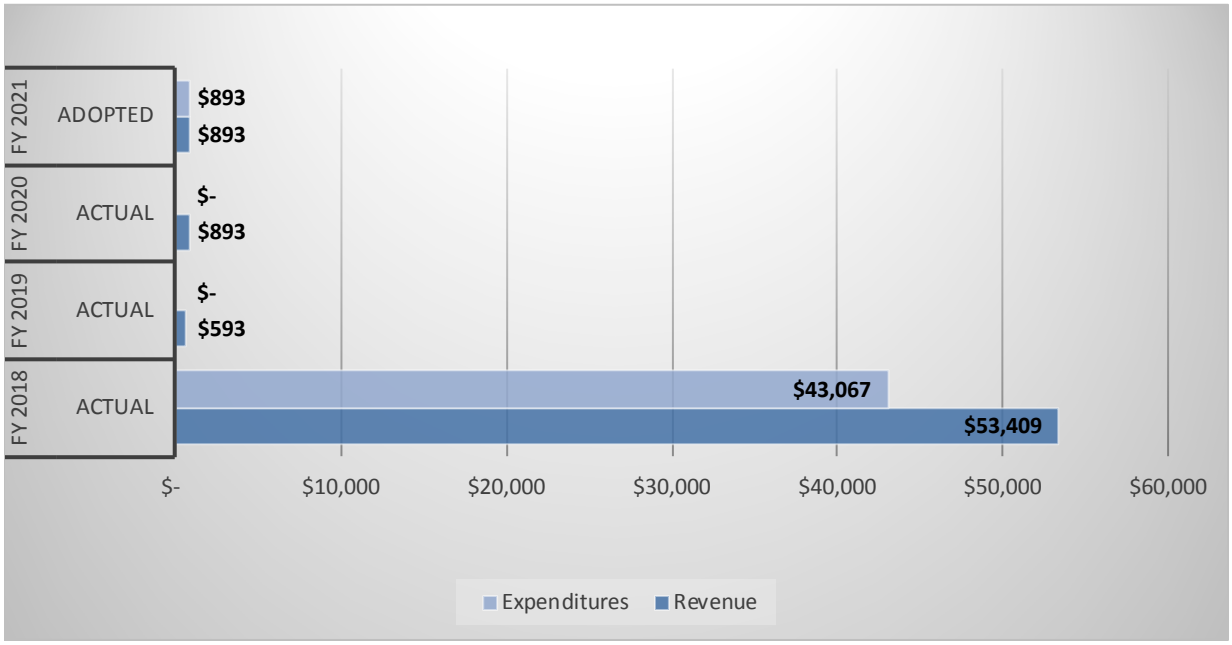


NM GANG TASK FORCE
FUND 245

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 893**	0%
Governmental Revenues	53,409	-	-	**-**	0%
Transfer	-	593	893	**-**	0%
Total Revenues	$ 53,409	$ 593	$ 893	**$ 893**	0%
Expenditures					
Personal Services	$ 25,691	$ -	$ -	**$ -**	0%
Materials & Services	17,376	-	-	**-**	0%
Fund Balance	-	-	-	**893**	
Total Expenditures	$ 43,067	$ -	$ -	**$ 893**	0%
Positions Approved*	1	0	0	**0**	0%

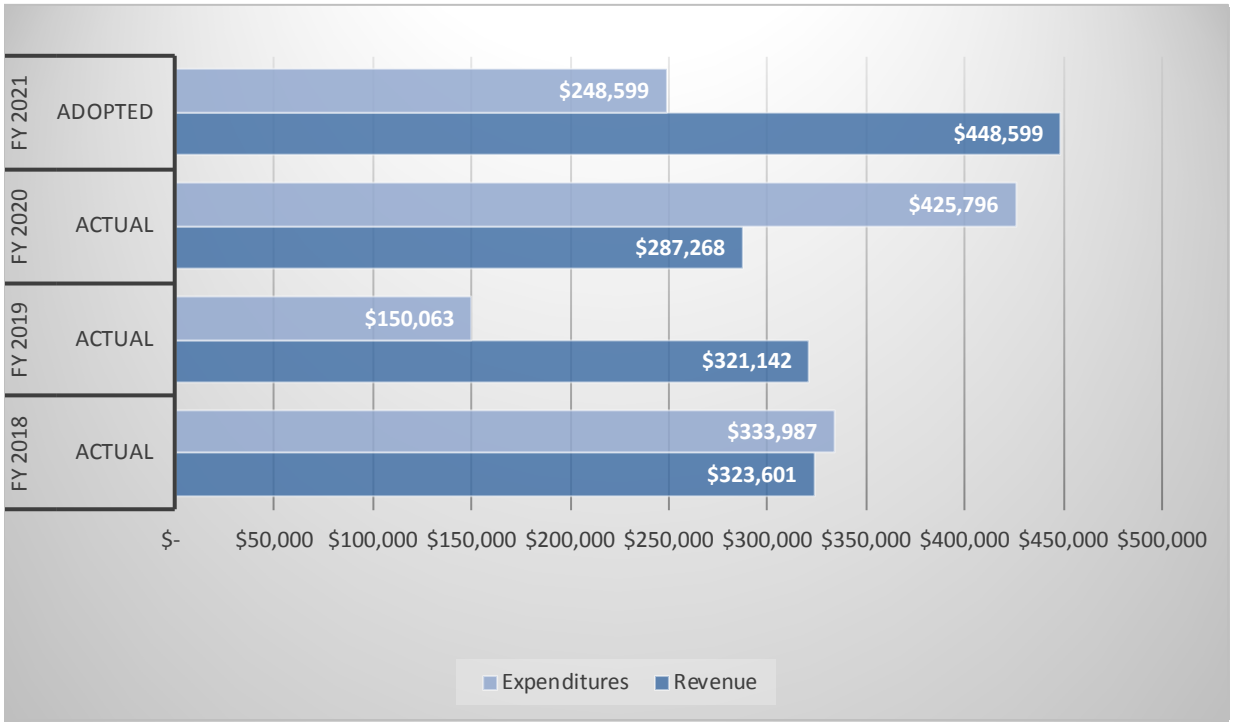
* Full Time Equivalence



POLICE MISC. REVENUE / DONATIONS 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 and individuals in the community. Donations will be used for the purposes specified by the donor. Starting in FY16 this fund will account for Red Light Camera revenues. Expenditures from this fund may be used to replace duty weapons, purchase minor equipment, vehicles and for daily police operations.

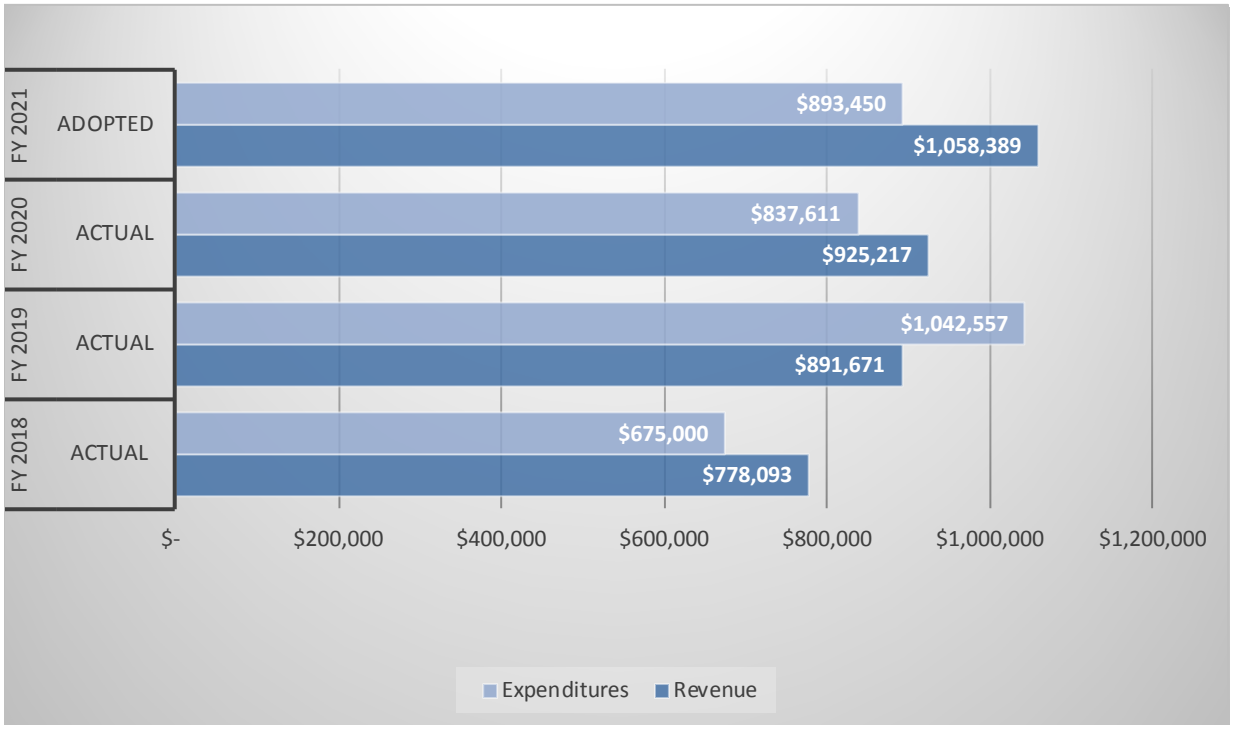
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 248,599**	0%
Charge for Services	322,668	320,303	268,695	**200,000**	-26%
Miscellaneous Revenue	933	839	18,573	**-**	-100%
Total Revenues	$ 323,601	$ 321,142	$ 287,268	**$ 448,599**	56%
Expenditures					
Materials & Services	$ 26,495	$ 72,885	$ 22,844	**$ 39,600**	73%
Capital Outlay	307,492	77,178	402,952	**208,999**	-48%
Fund Balance	-	-		**200,000**	0%
Total Expenditures	$ 333,987	$ 150,063	$ 425,796	**$ 448,599**	5%



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 the debt service on the above, the payment of insurance premiums on the above; and for insurance premiums for injuries or death of firefighters.

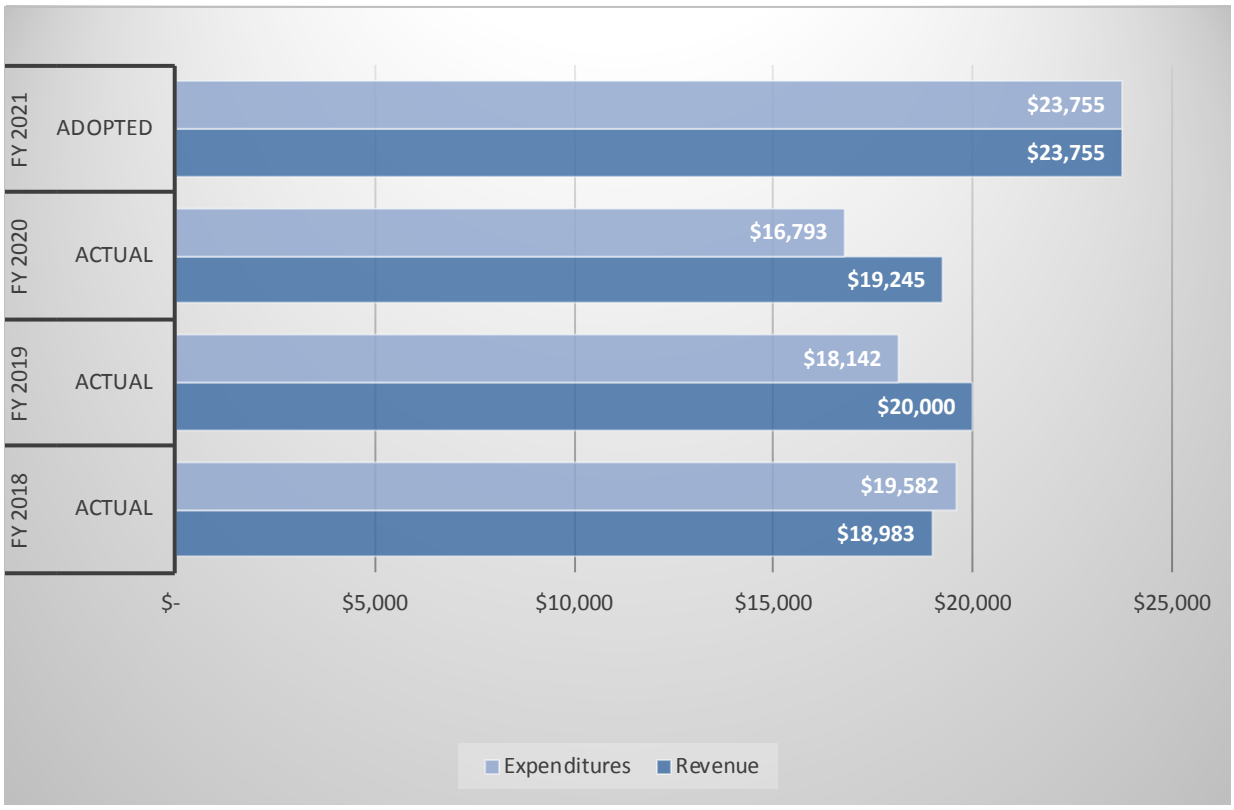
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 286,156**	0%
Governmental Revenue	768,996	885,025	919,883	**767,233**	-17%
Miscellaneous Revenue	9,097	6,646	5,334	**5,000**	0%
Total Revenues	$ 778,093	$ 891,671	$ 925,217	**$ 1,058,389**	14%
Expenditures					
Materials & Services	$ 609,753	$ 763,883	$ 749,621	**$ 653,642**	-13%
Capital Outlay	65,247	278,674	87,990	**239,808**	173%
Fund Balance	-	-	-	**164,939**	0%
Total Expenditures	$ 675,000	$ 1,042,557	$ 837,611	**$ 1,058,389**	26%



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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 4,510**	0%
Governmental Revenue	18,983	20,000	19,245	**19,245**	0%
Total Revenues	$ 18,983	$ 20,000	$ 19,245	**$ 23,755**	23%
Expenditures					
Materials & Services	$ 19,582	$ 18,142	$ 16,793	**$ 14,055**	-16%
Capital Outlay	-	-	-	**9,700**	0%
Total Expenditures	$ 19,582	$ 18,142	$ 16,793	**$ 23,755**	41%

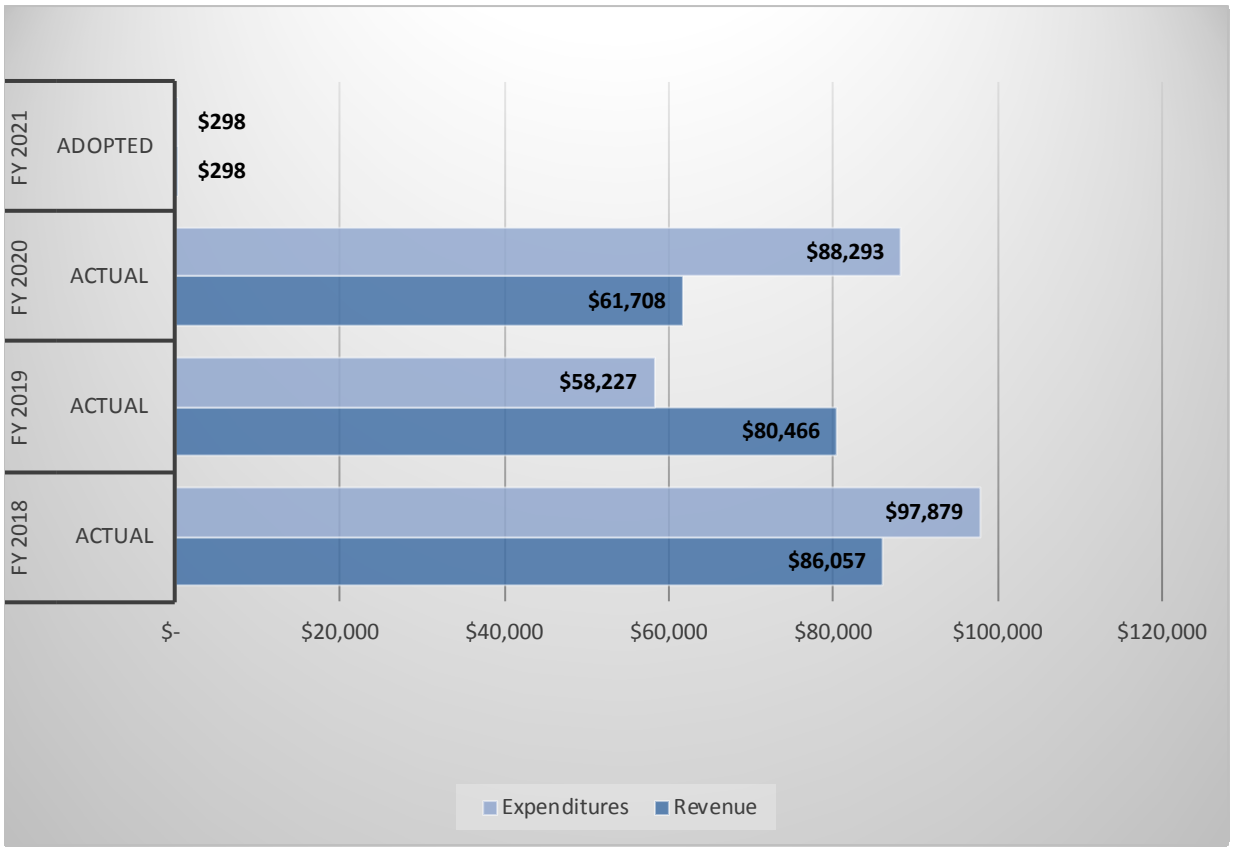


STATE GRANTS
FUND 252

To account for state grants.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 298**	0%
Governmental Revenue	86,057	80,466	61,708	**-**	-100%
Total Revenues	$ 86,057	$ 80,466	$ 61,708	**$ 298**	-100%
Expenditures					
Personal Services*	$ 97,879	$ 58,227	$ 83,306	**$ -**	-100%
Materials & Services	-	-	4,987	**-**	0%
Fund Balance	-	-	-	**298**	0%
Total Expenditures	$ 97,879	$ 58,227	$ 88,293	**$ 298**	-100%

*Personal Service expenditures include only overtime

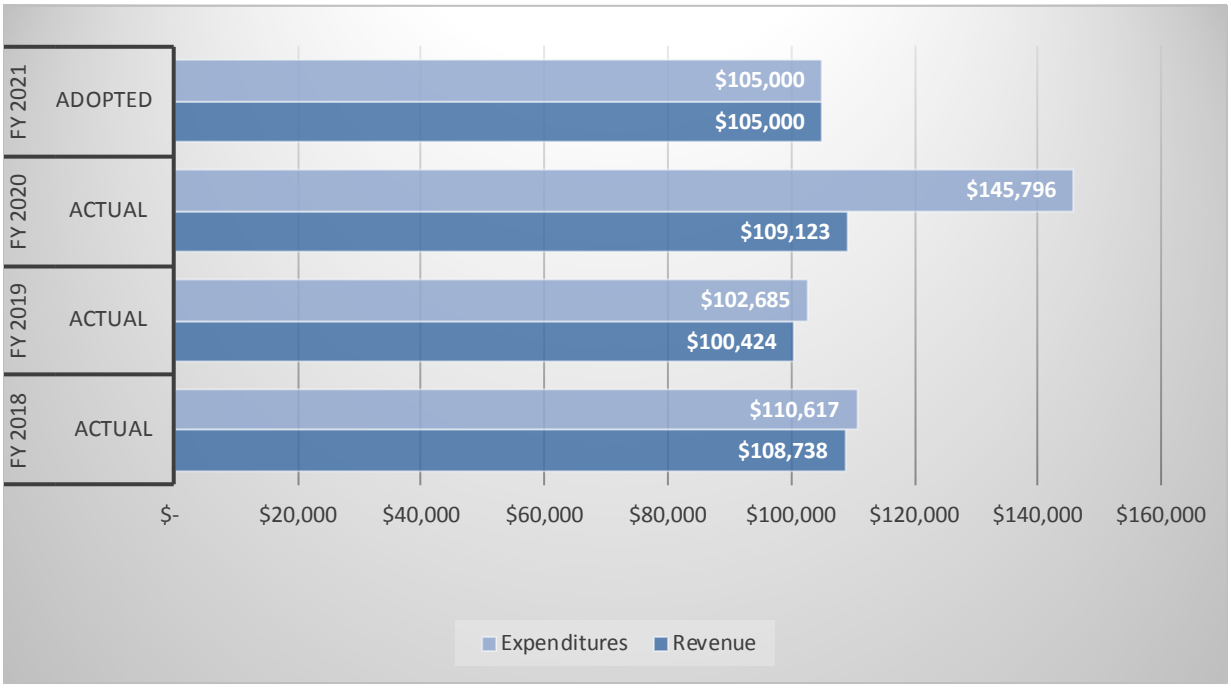


SUMMER LUNCH PROGRAM
FUND 253

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 adequate nutrition throughout the summer months when they are out of school.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ -**	0%
Governmental Revenue	108,738	100,424	109,123	**105,000**	-4%
Total Revenues	$ 108,738	$ 100,424	$ 109,123	**$ 105,000**	-4%
Expenditures					
Personal Services	$ 31,235	$ 26,941	$ 19,095	**$ 46,527**	144%
Materials & Services	79,382	75,744	126,701	**58,473**	-54%
Total Expenditures	$ 110,617	$ 102,685	$ 145,796	**$ 105,000**	-28%
Positions Approved*	2.49	2.49	2.49	**2.49**	0%

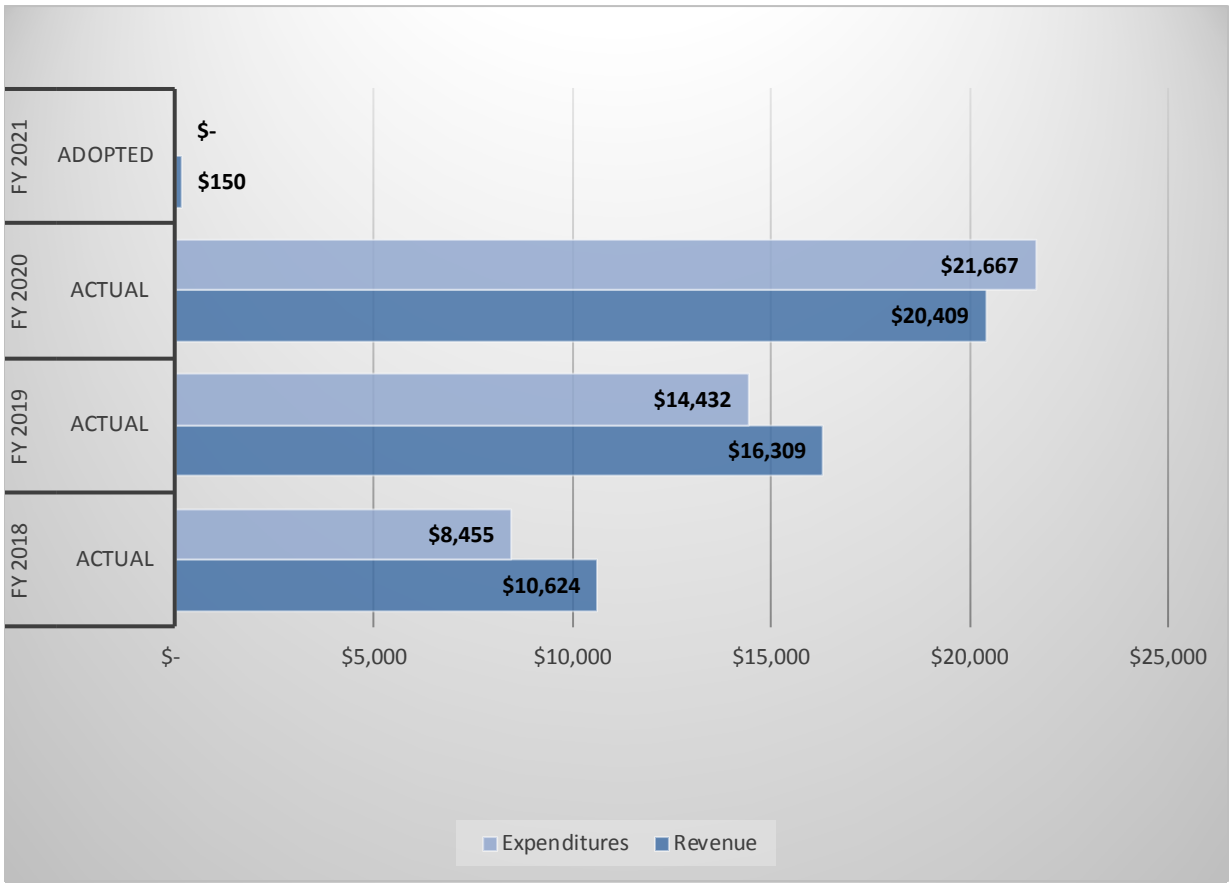
* Full Time Equivalence



E - 911
FUND 255

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

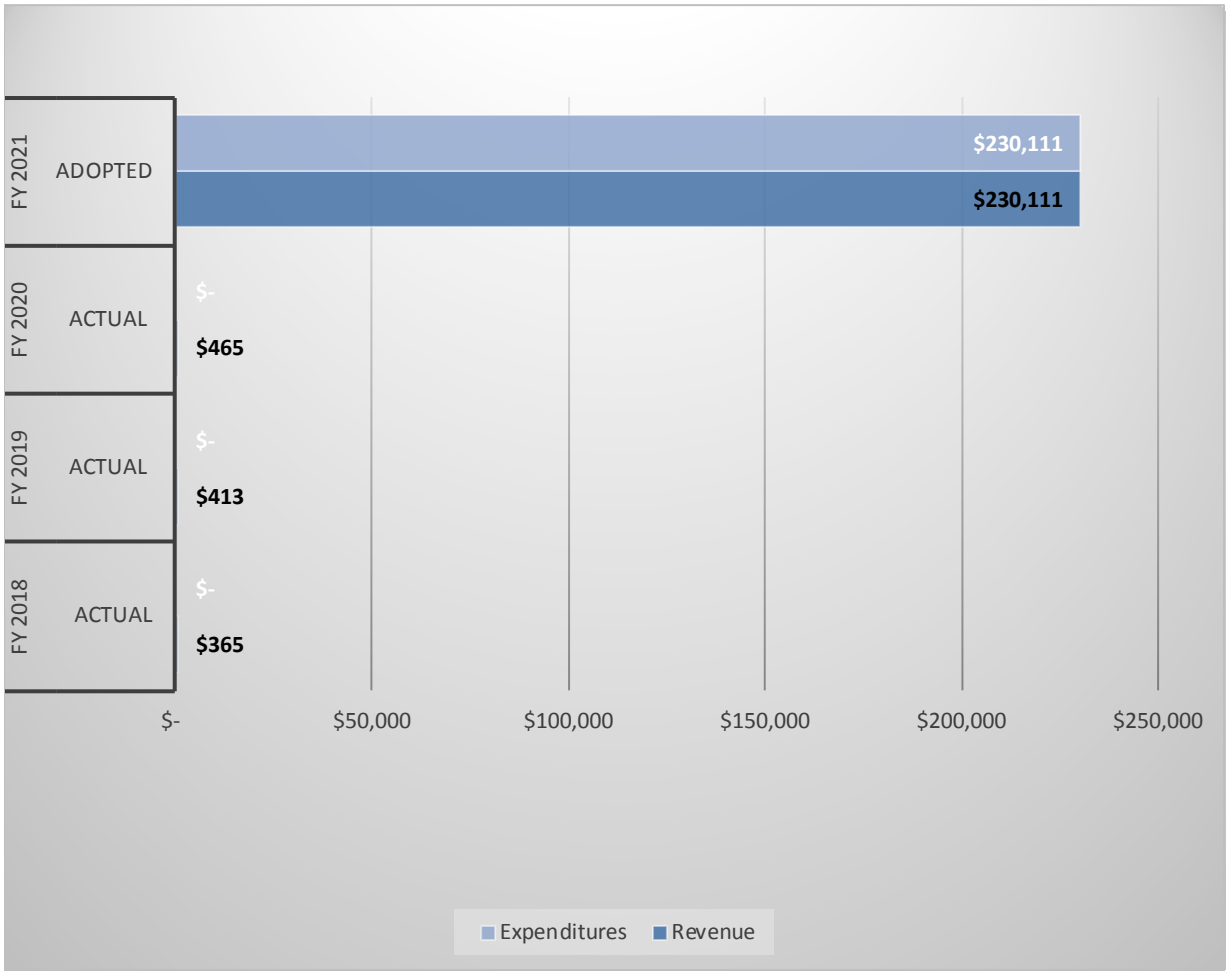
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 150**	0%
Governmental Revenue	10,624	16,309	20,409	**-**	-100%
Total Revenues	$ 10,624	$ 16,309	$ 20,409	**$ 150**	-99%
Expenditures					
Materials & Services	$ 8,455	$ 14,432	$ 20,221	**$ -**	-100%
Transfer	-	-	1,446	**-**	0%
Fund Balance	-	-	-	**150**	
Total Expenditures	$ 8,455	$ 14,432	$ 21,667	**$ 150**	-99%



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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 230,111**	0%
Miscellaneous Revenue	365	413	465	**-**	0%
Total Revenues	$ 365	$ 413	$ 465	**$ 230,111**	49386%
Expenditures					
Materials & Services	$ -	$ -	$ -	**$ 230,111**	0%
Total Expenditures	$ -	$ -	$ -	**$ 230,111**	0%

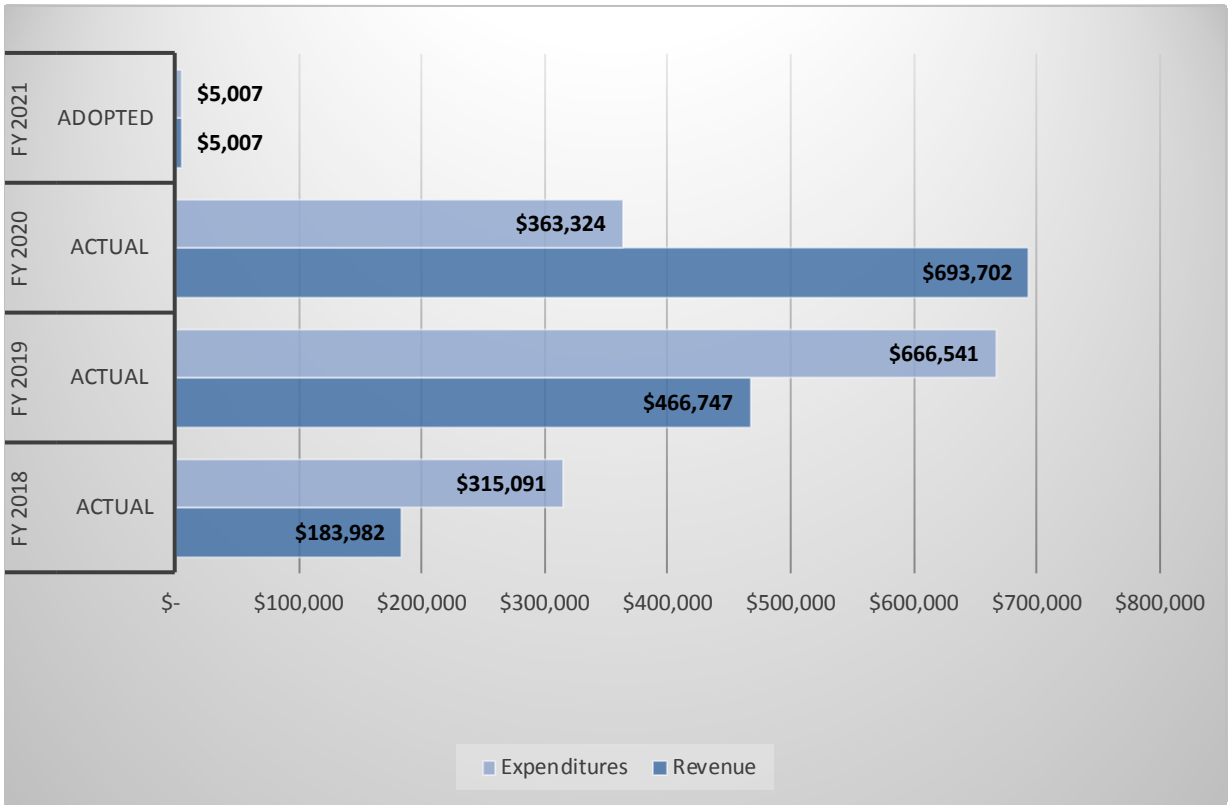


DPS FEDERAL GRANTS
FUND 259

To account for public safety federal grants.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 5,007**	0%
Governmental Revenue	183,982	440,105	684,103	**-**	0%
Other Financing Sources	-	26,642	9,599	**-**	0%
Total Revenues	$ 183,982	$ 466,747	$ 693,702	**$ 5,007**	-99%
Expenditures					
Personal Services*	$ 159,284	$ 130,450	$ 152,974	**$ -**	-100%
Materials & Services	83,993	171,945	148,996	**-**	0%
Capital Outlay	71,814	364,146	61,354	**-**	-100%
Transfer	-	-	-	**5,007**	0%
Total Expenditures	$ 315,091	$ 666,541	$ 363,324	**$ 5,007**	-99%

*Personal Service expenditures include only overtime



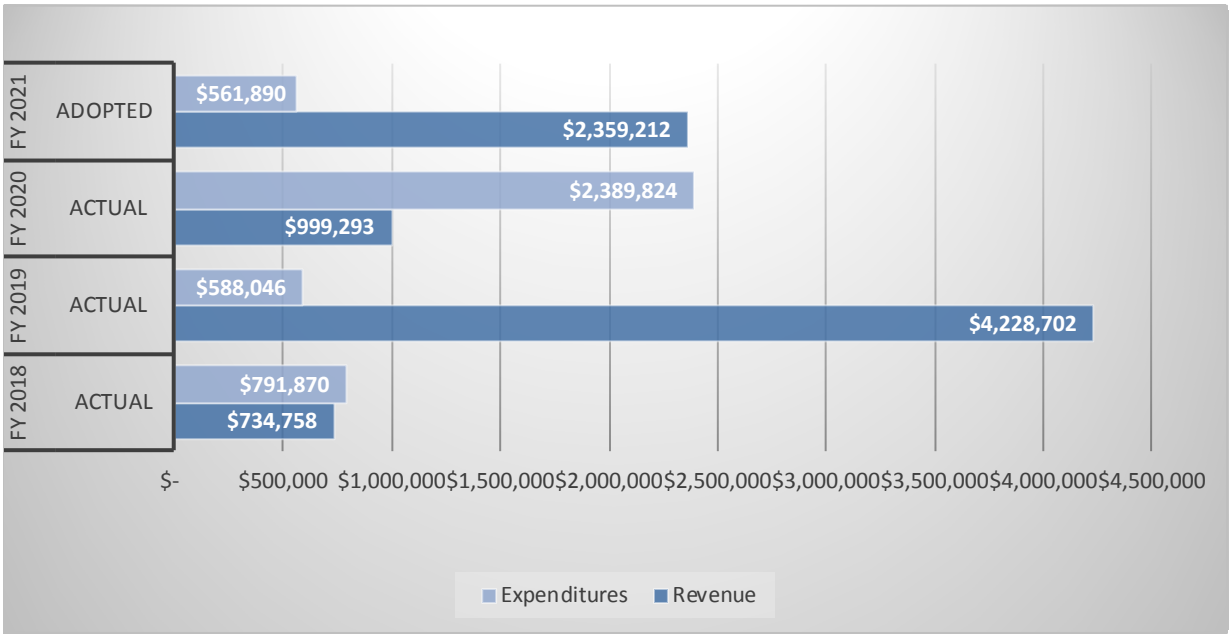
ENVIRONMENTAL GROSS RECEIPTS TAX FUND 260

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 1,520,591**	0%
Taxes	712,554	774,380	917,001	**828,621**	-10%
Miscellaneous Revenue	22,204	14,322	82,292	**10,000**	-88%
Other Financing Sources	-	3,440,000	-	**-**	0%
Total Revenues	$ 734,758	$ 4,228,702	$ 999,293	**$ 2,359,212**	136%
Expenditures					
Personal Services	$ 48,281	$ 44,705	$ 30,141	**$ 36,556**	21%
Materials & Services	743,589	543,341	769,082	**525,334**	-32%
Capital Outlay	-	-	1,590,252	**-**	-100%
Transfers	-	-	349	**-**	-100%
Fund Balance	-	-	-	**1,797,322**	0%
Total Expenditures	$ 791,870	$ 588,046	$ 2,389,824	**$ 2,359,212**	-1%

Positions Approved*	1	1	1	**1**	0%

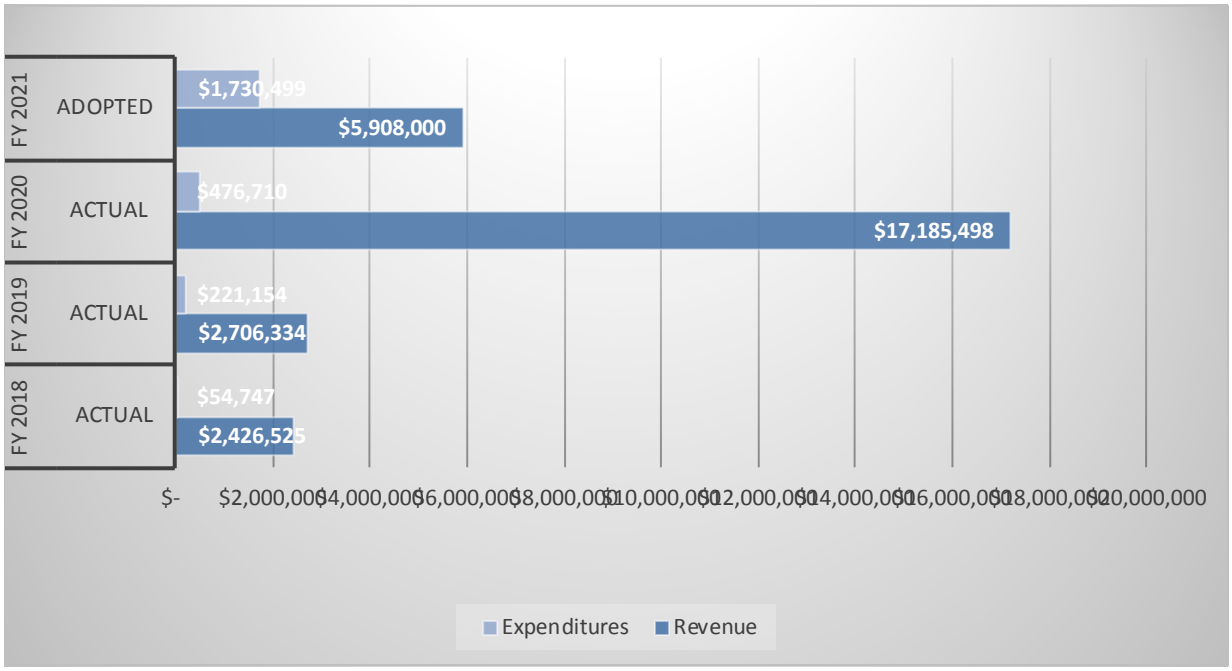
* Full Time Equivalence



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.

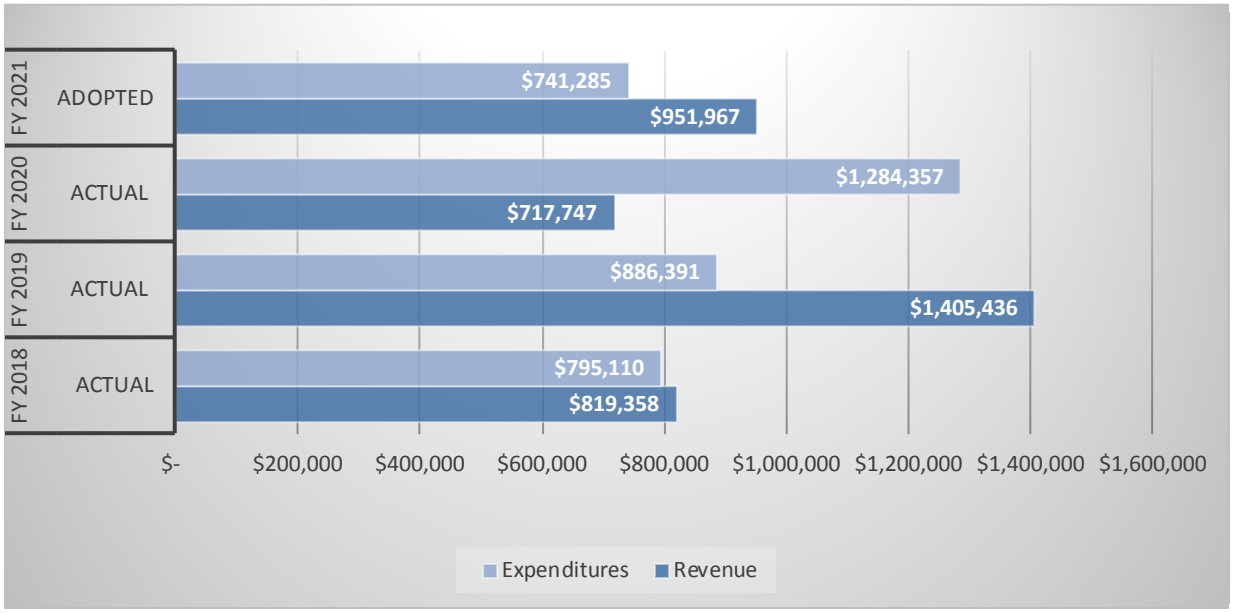
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 3,196,415**	0%
Taxes	2,365,434	2,614,682	2,905,104	**2,651,585**	-9%
Miscellaneous Revenue	61,091	91,652	144,115	**60,000**	-58%
Other Financing Sources		-	14,136,279	**-**	-100%
Total Revenues	$ 2,426,525	$ 2,706,334	$ 17,185,498	**$ 5,908,000**	-66%
Expenditures					
Materials & Services	$ -	$ -	$ 114,712	**$ 1,730,499**	0%
Capital Outlay	54,747	221,154	361,998	**-**	-100%
Fund Balance	-	-	-	**4,177,501**	0%
Total Expenditures	$ 54,747	$ 221,154	$ 476,710	**$ 5,908,000**	1139%



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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 321,967**	0%
Governmental Revenue	723,618	732,992	671,366	**625,000**	-7%
Charge for Services	6,458	6,462	11,445	**5,000**	-56%
Miscellaneous Revenue	89,282	56,926	34,936	-	-100%
Other Financing Sources	-	609,056	-	-	0%
Total Revenues	$ 819,358	$ 1,405,436	$ 717,747	**$ 951,967**	33%
Expenditures					
Materials & Services	$ 688,058	$ 788,636	$ 511,014	**$ 614,702**	20%
Capital Outlay	107,052	97,755	773,343	**126,583**	-84%
Fund Balance	-	-	-	**210,682**	0%
Total Expenditures	$ 795,110	$ 886,391	$ 1,284,357	**$ 951,967**	-26%



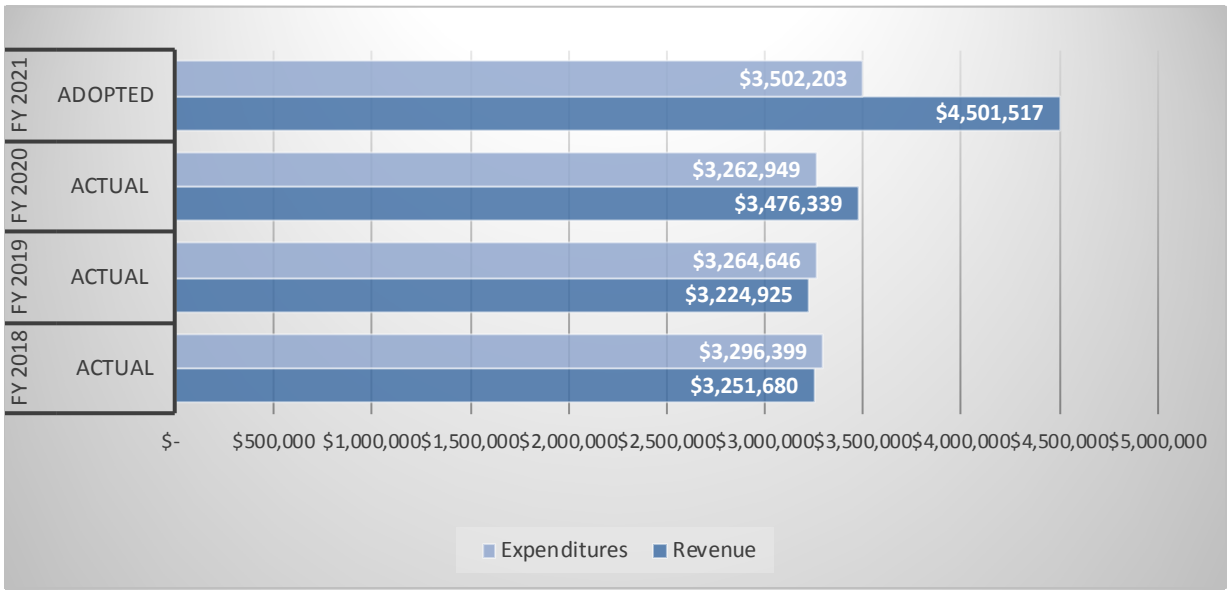
REGIONAL EMERGENCY COMM. CENTER FUND 280

To account for revenue received from the Joint Powers Agreement to establish the Sandoval County Regional Emergency Communications Center. Expenditures from this fund shall be used for the operation of the Communication Center.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 999,314**	0
Miscellaneous Revenue	1,473,231	1,454,558	1,796,939	**1,816,242**	1%
Other Financing Sources	1,778,449	1,770,367	1,679,400	**1,685,961**	0%
Total Revenues	$ 3,251,680	$ 3,224,925	$ 3,476,339	**$ 4,501,517**	29%
Expenditures					
Personal Services	$ 2,522,730	$ 2,690,136	$ 2,825,367	**$ 3,139,329**	11%
Materials & Services	134,418	144,310	292,282	**255,324**	-13%
Capital Outlay	639,251	-	37,750	**-**	-100%
Transfers	-	430,200	107,550	**107,550**	0%
Fund Balance	-	-	-	**999,314**	0%
Total Expenditures	$ 3,296,399	$ 3,264,646	$ 3,262,949	**$ 4,501,517**	38%

Positions Approved*	52	52	52	**52**	0%

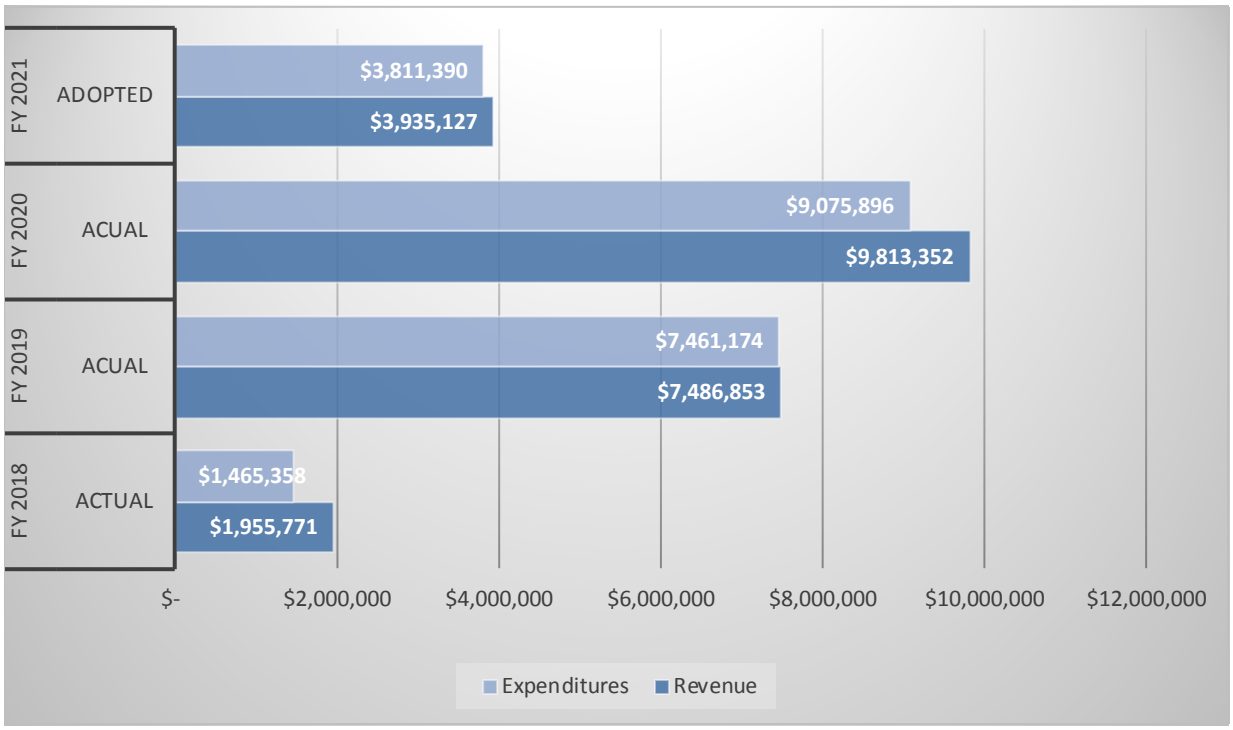
* Full Time Equivalence



INFRASTRUCTURE
FUND 305

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

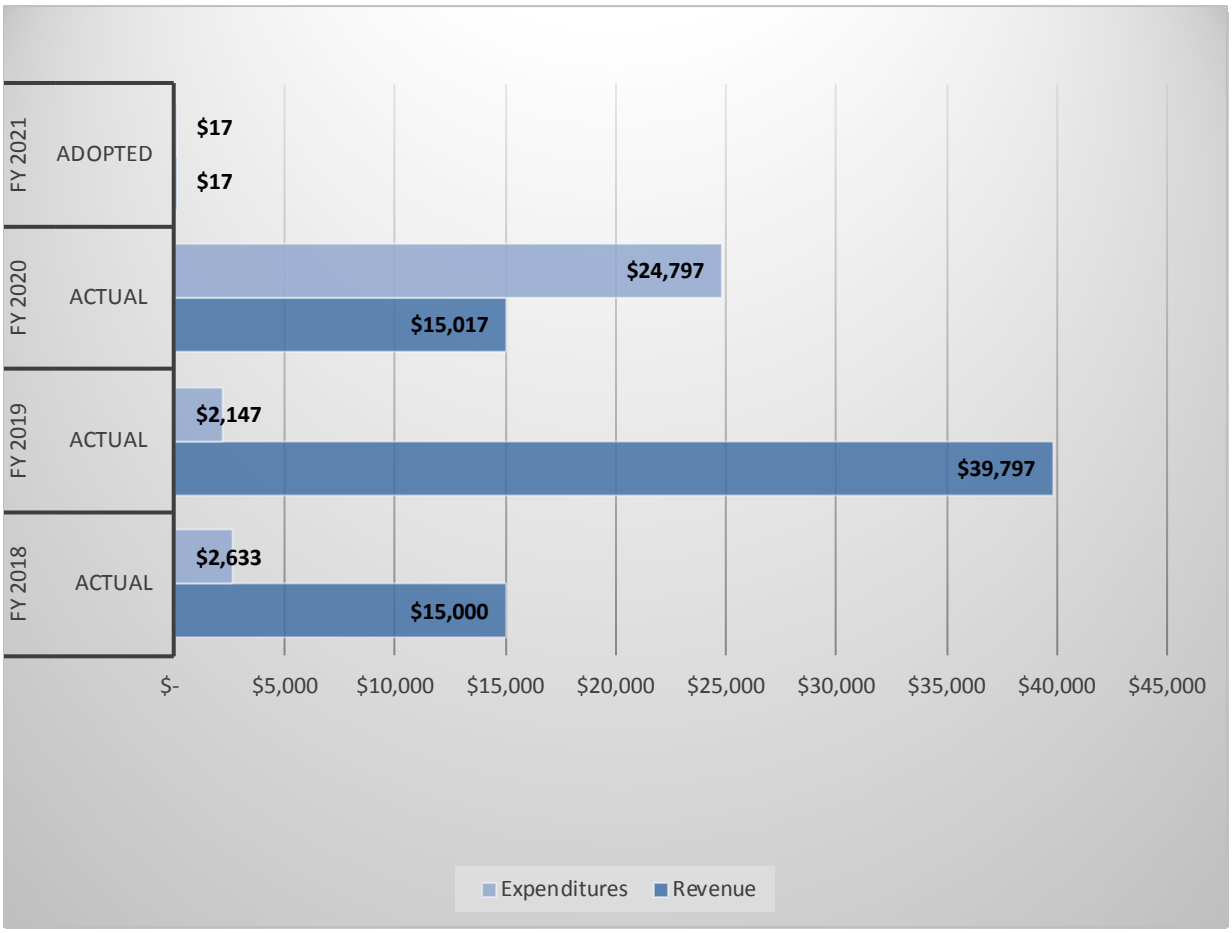
	FY 2018 Actual	FY 2019 Acual	FY 2020 Acual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 743,365**	-
Governmental Revenue	1,484,195	6,054,266	6,618,879	**3,047,772**	-54%
Charges for Services	-	26,048	61,864	**-**	-100%
Miscellaneous Revenue	21,576	-	62,600	**-**	-100%
Other Financing Sources	450,000	1,406,539	3,070,009	**143,990**	-95%
Total Revenues	$ 1,955,771	$ 7,486,853	$ 9,813,352	**$ 3,935,127**	-60%
Expenditures					
Materials & Services	$ 34,315	$ 270,701	$ 693,567	**$ -**	-100%
Capital Outlay	1,431,043	7,190,473	8,382,329	**3,484,675**	-58%
Transfers	-	-	-	**326,715**	
Fund Balance	-	-	-	**123,737**	-
Total Expenditures	$ 1,465,358	$ 7,461,174	$ 9,075,896	**$ 3,935,127**	-57%



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.

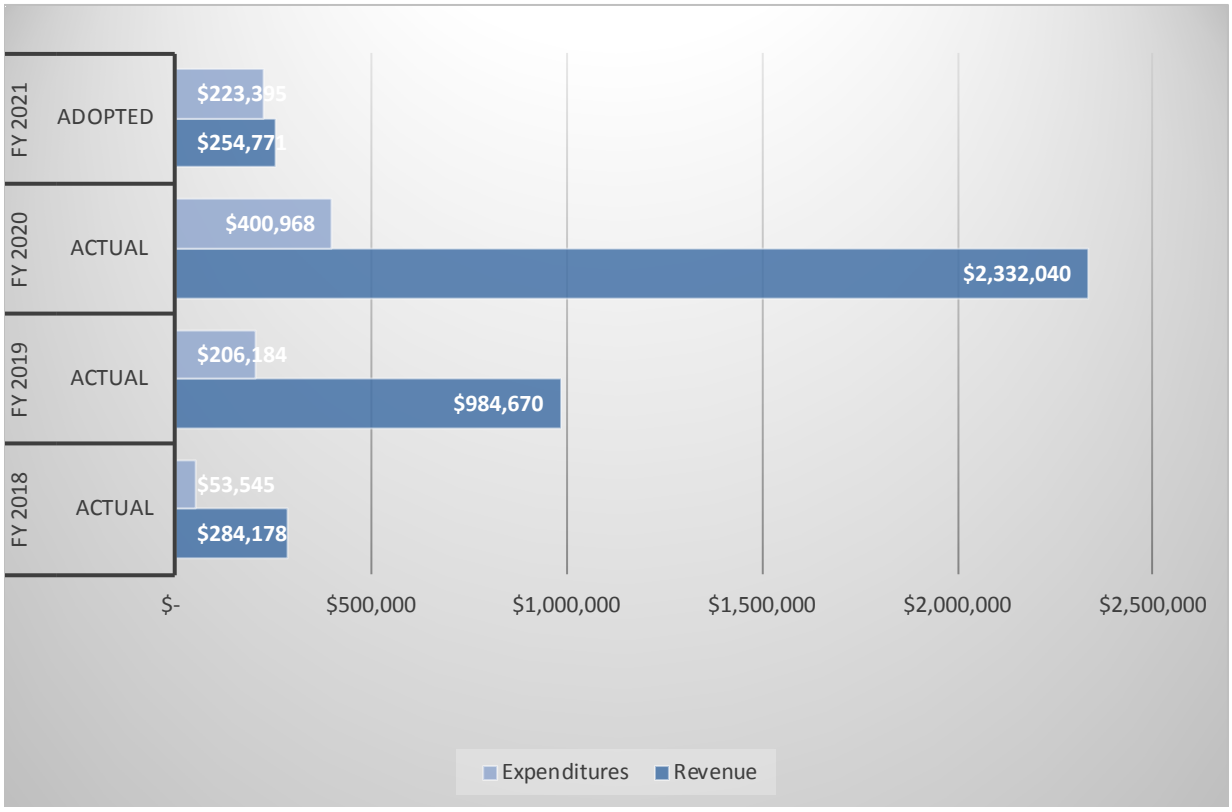
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 17**	0
Miscellaneous Revenue	15,000	15,000	15,017	**-**	-100%
Other Financing Sources	-	24,797	-	**-**	0%
Total Revenues	$ 15,000	$ 39,797	$ 15,017	**$ 17**	-100%
Expenditures					
Capital Outlay	2,633	2,147	24,797	**17**	-100%
Total Expenditures	$ 2,633	$ 2,147	$ 24,797	**$ 17**	-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.

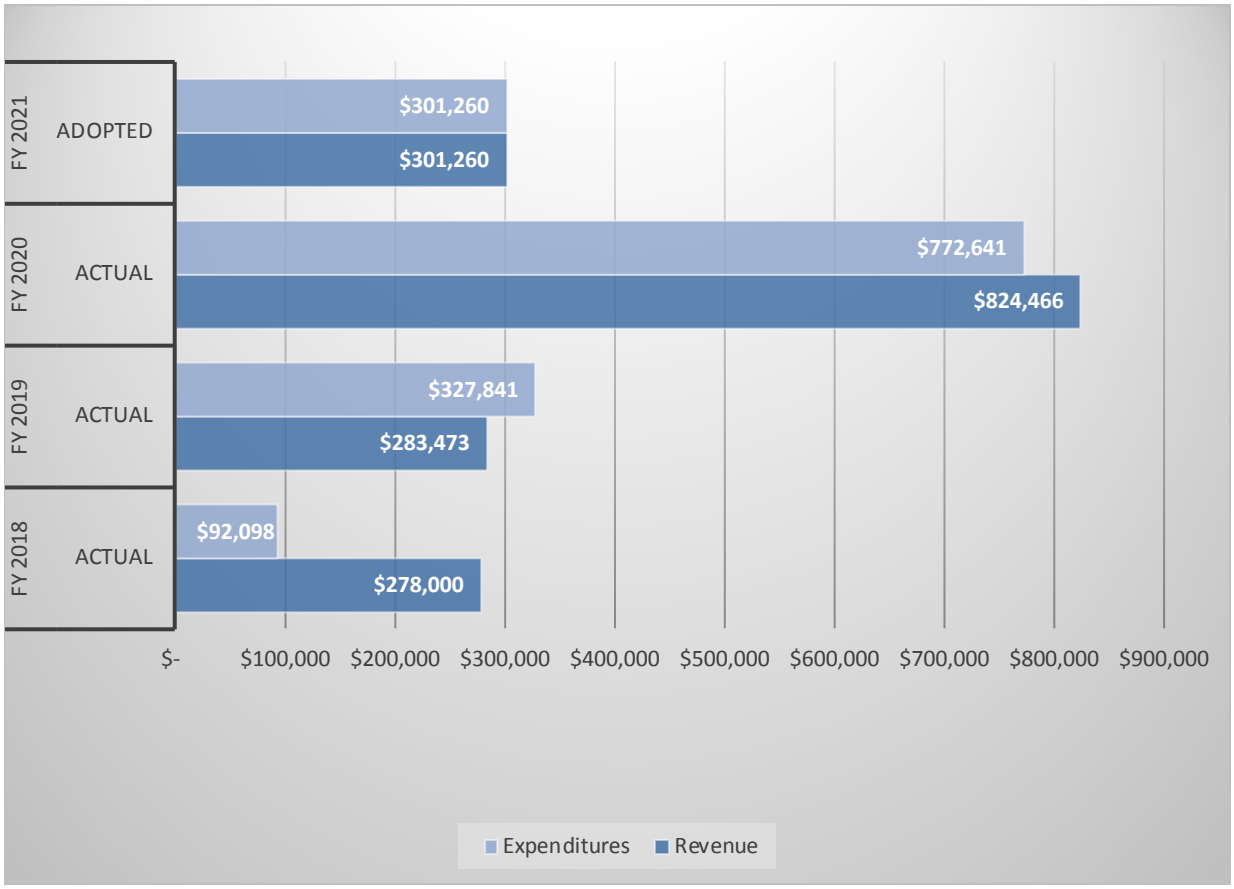
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 31,376**	0%
Micellaneous Revenue	2,978	4,384	7,299	**-**	-100%
Other Financing Sources	281,200	980,286	2,324,741	**223,395**	-90%
Total Revenues	$ 284,178	$ 984,670	$ 2,332,040	**$ 254,771**	-89%
Expenditures					
Materials & Services	$ 53,545	$ 206,184	$ 400,968	**$ 202,913**	-49%
Capital Outlay	-	-	-	**20,482**	0%
Fund Balance	-	-	-	**31,376**	0%
Total Expenditures	$ 53,545	$ 206,184	$ 400,968	**$ 254,771**	-36%



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.

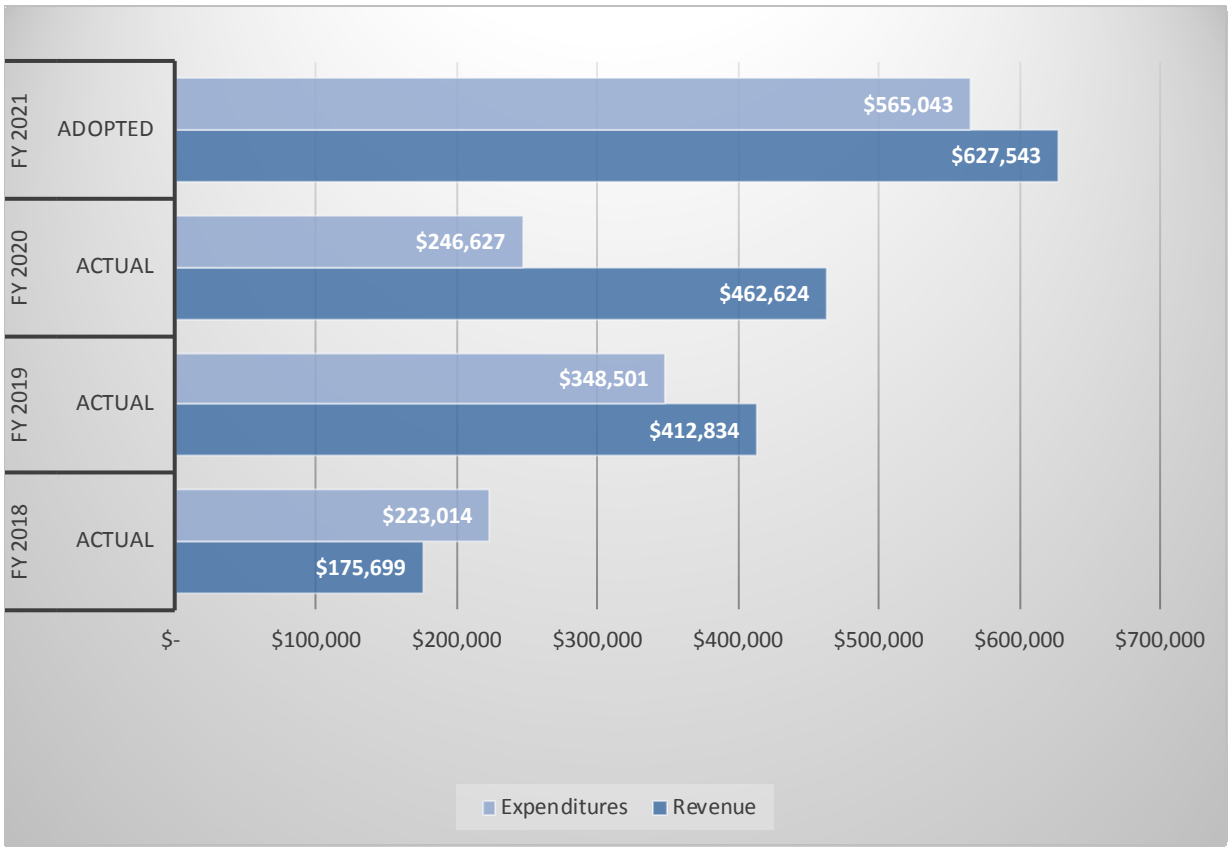
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 280,392**	0%
Miscellaneous Revenue	18,000	-	111,316	**-**	-100%
Other Financing Sources	260,000	283,473	713,150	**20,868**	-97%
Total Revenues	$ 278,000	$ 283,473	$ 824,466	**$ 301,260**	-63%
Expenditures					
Materials & Services	$ -	$ 80,977	$ -	**$ -**	-100%
Capital Outlay	92,098	246,864	772,641	**301,260**	-61%
Total Expenditures	$ 92,098	$ 327,841	$ 772,641	**$ 301,260**	-61%



BUILDING IMPROVEMENT FUND 313

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

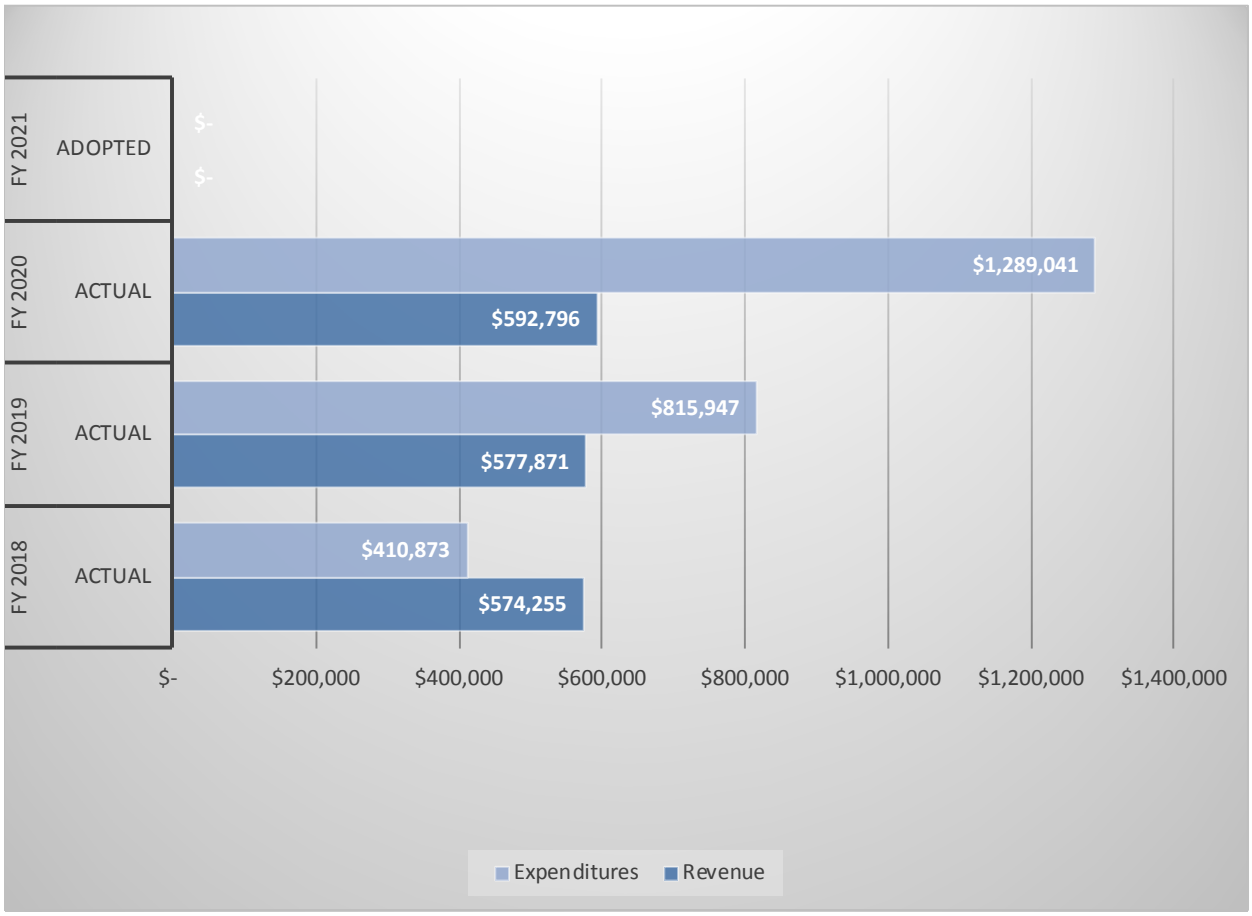
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 285,239**	0%
Miscellaneous Revenue	155,071	231,931	169,665	**169,857**	0%
Other Financing Sources	20,628	180,903	292,959	**172,447**	-41%
Total Revenues	$ 175,699	$ 412,834	$ 462,624	**$ 627,543**	36%
Expenditures					
Materials & Services	$ 32,510	$ -	$ 82,884	**$ 235,473**	0%
Capital Outlay	190,504	348,501	163,743	**329,570**	101%
Fund Balance	-	-	-	**62,500**	0%
Total Expenditures	$ 223,014	$ 348,501	$ 246,627	**$ 627,543**	154%



STATE APPROPRIATIONS CAPITAL FUND 315

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

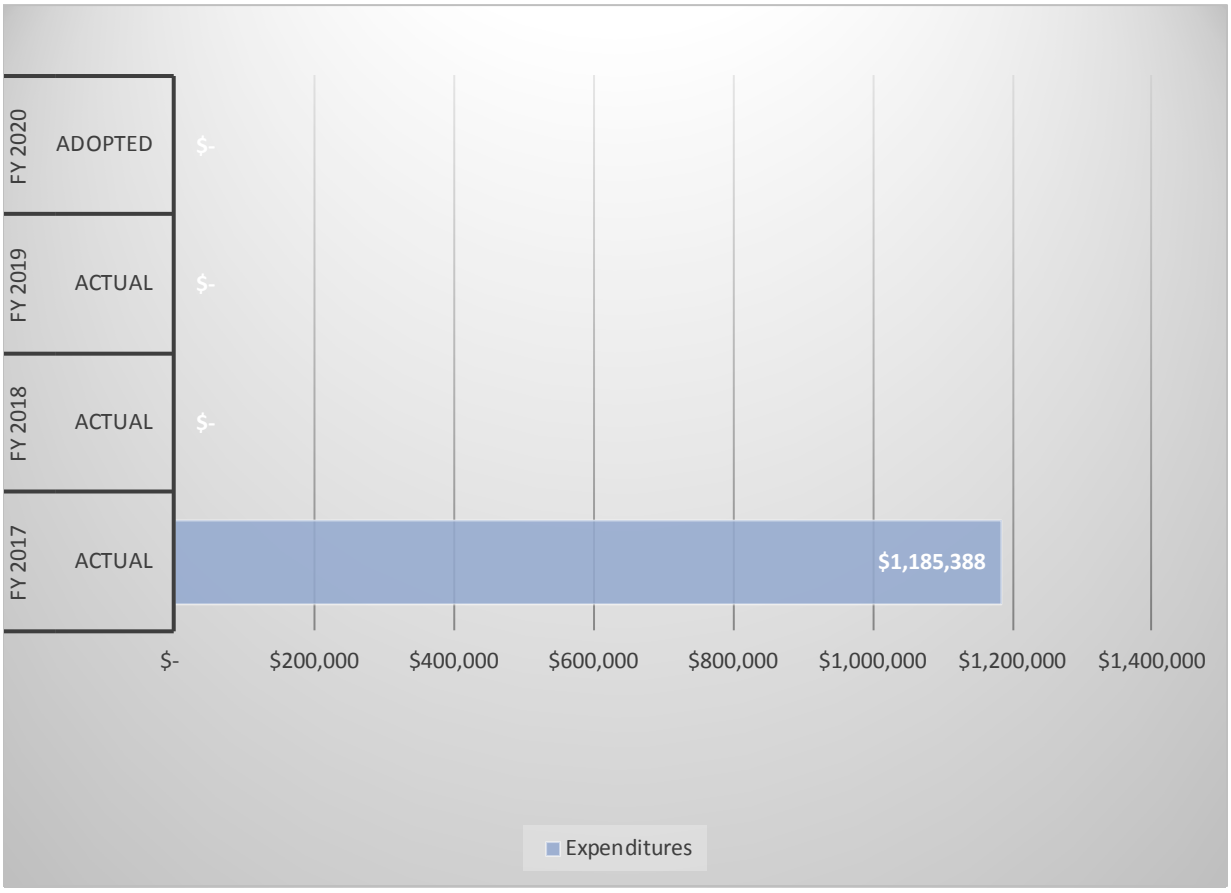
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Governmental Revenue	$ 572,217	$ 577,871	$ 592,796	**$ -**	-100%
Other Financing Sources	2,038	-	-	**-**	0%
Total Revenues	$ 574,255	$ 577,871	$ 592,796	**$ -**	-100%
Expenditures					
Materials & Services	$ 69,253	$ 87,865	$ 108,103	**$ -**	-100%
Capital Outlay	341,620	728,082	1,180,938	**-**	-100%
Total Expenditures	$ 410,873	$ 815,947	$ 1,289,041	**$ -**	-100%



2009 GO BOND CONSTRUCTION FUND 329

To account for bond proceeds to be used for road projects

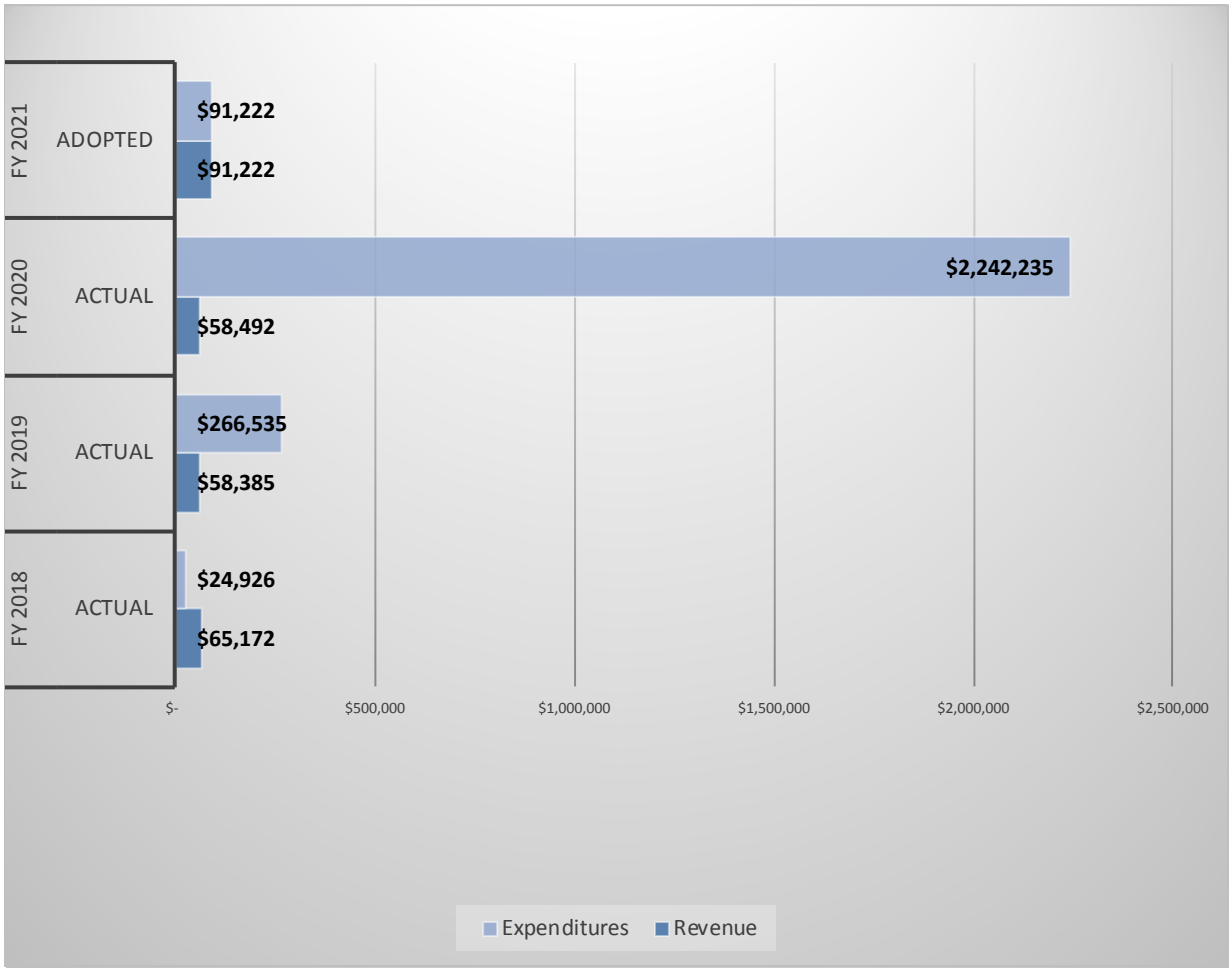
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	**FY 2020 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ -**	0%
Miscellanous Revenue	-	-	-	**-**	0%
Total Revenues	$ -	$ -	$ -	**$ -**	0%
Expenditures					
Materials & Services	$ -	$ -	$ -	**$ -**	0%
Capital Outlay	1,185,388	-	-	**-**	0%
Total Expenditures	$ 1,185,388	$ -	$ -	**$ -**	0%



2016 GO BOND CONSTRUCTION FUND 330

To account for general obligation bond proceeds to be used for public safety and road projects.

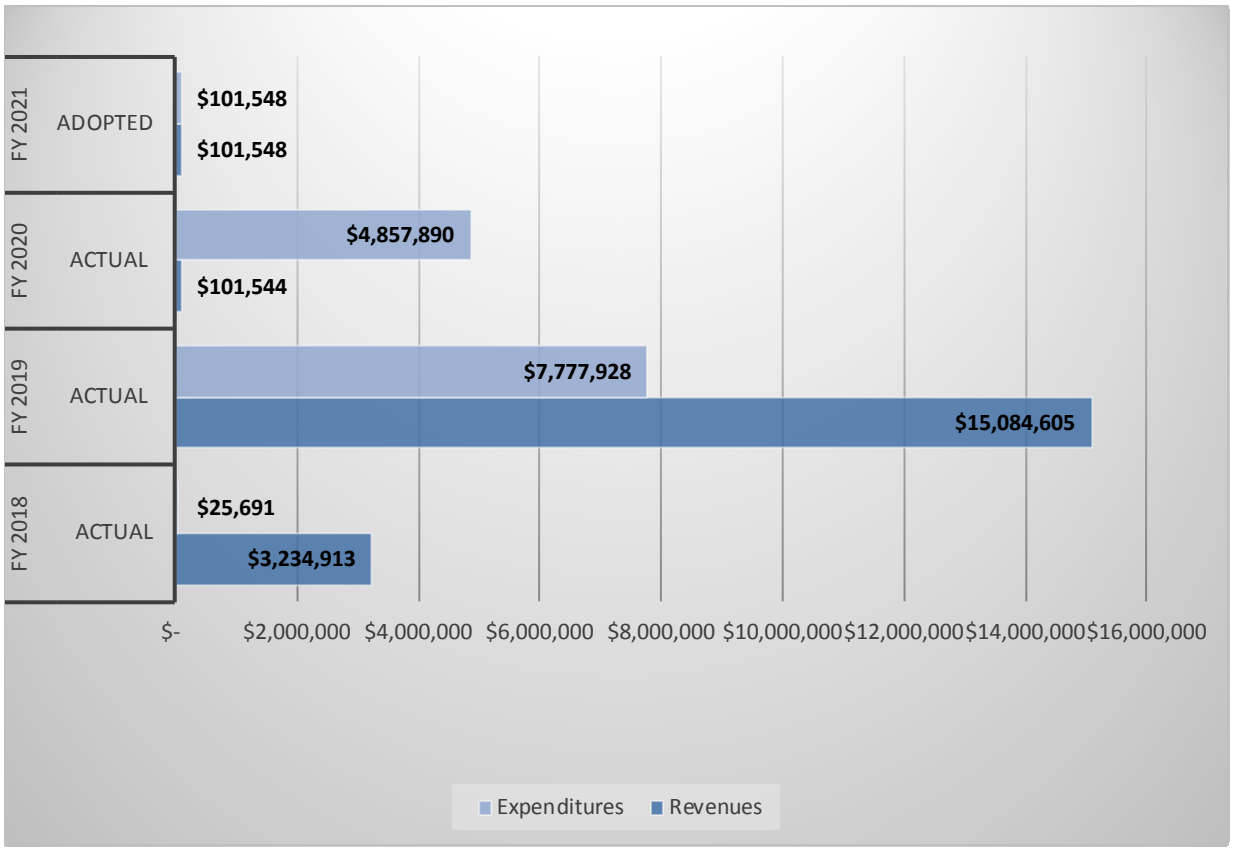
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 91,222**	0%
Miscellaneous Revenue	65,172	58,385	58,492	**-**	0%
Total Revenues	$ 65,172	$ 58,385	$ 58,492	**$ 91,222**	56%
Expenditures					
Capital Outlay	24,926	266,535	2,242,235	**91,222**	-96%
Total Expenditures	$ 24,926	$ 266,535	$ 2,242,235	**$ 91,222**	-96%



2018 GO BOND CONSTRUCTION FUND 331

To account for general obligation bond proceeds to be used for public safety and road projects.

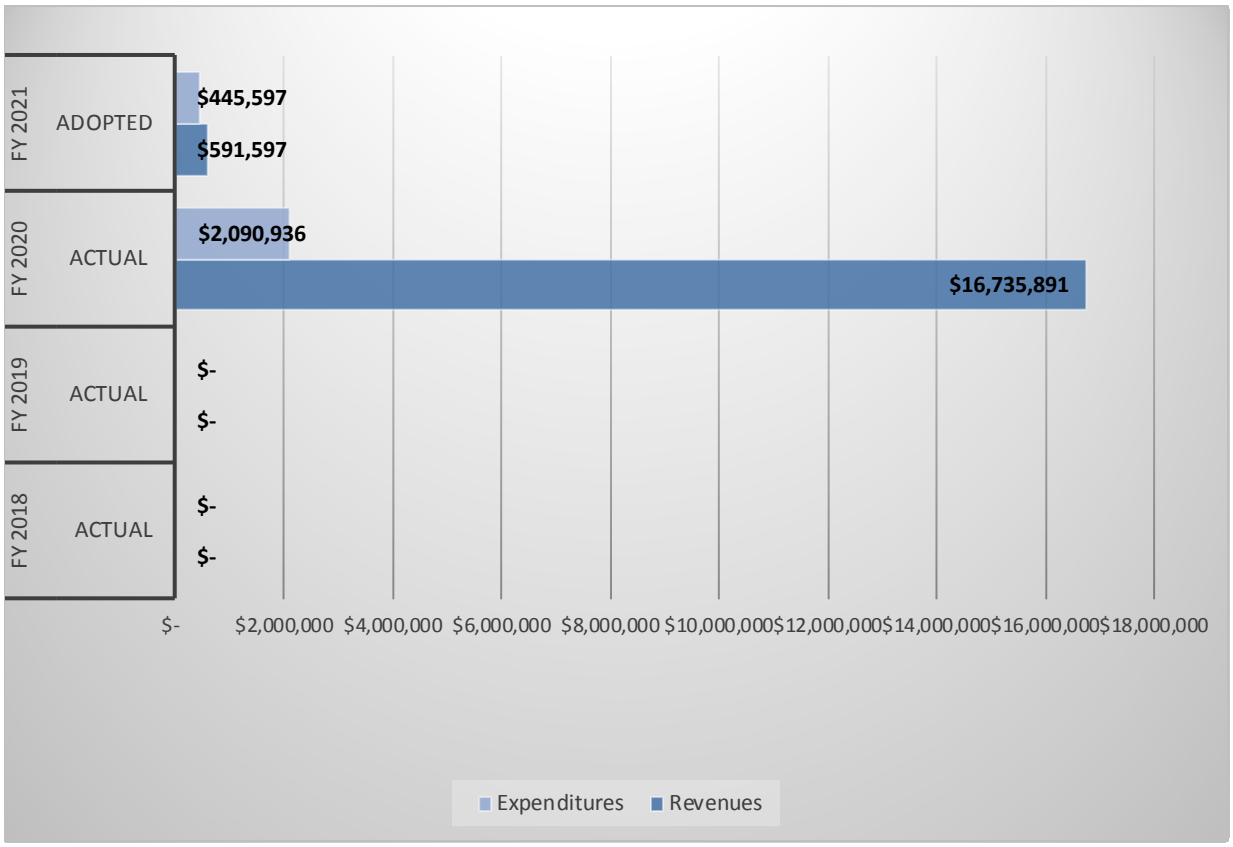
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 101,548**	0%
Miscellanous Revenue	-	122,348	101,544	**-**	-200%
Other Financing Sources	3,234,913	14,962,257	-	-	0%
Total Revenues	$ 3,234,913	$ 15,084,605	$ 101,544	**$ 101,548**	0%
Expenditures					
Materials & Services	$ -	$ 131,389	$ -	**$ -**	0%
Capital Outlay	25,691	7,646,539	4,857,890	**101,548**	-98%
Transfers	-	3,940,740	-	-	0%
Total Expenditures	$ 25,691	$ 11,718,668	$ 4,857,890	**$ 101,548**	-98%



2020 GO BOND CONSTRUCTION FUND 332

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 591,597**	0%
Other Financing Sources	-	-	16,735,891	-	0%
Total Revenues	$ -	$ -	$ 16,735,891	**$ 591,597**	-96%
Expenditures					
Materials & Services	$ -	$ -	$ 157,650	**$ 44,954**	-71%
Capital Outlay	-	-	-	**400,643**	0%
Transfers	-	-	1,933,286	-	-100%
Fund Balance	-	-	-	**146,000**	0%
Total Expenditures	$ -	$ -	$ 2,090,936	$ 591,597	-72%

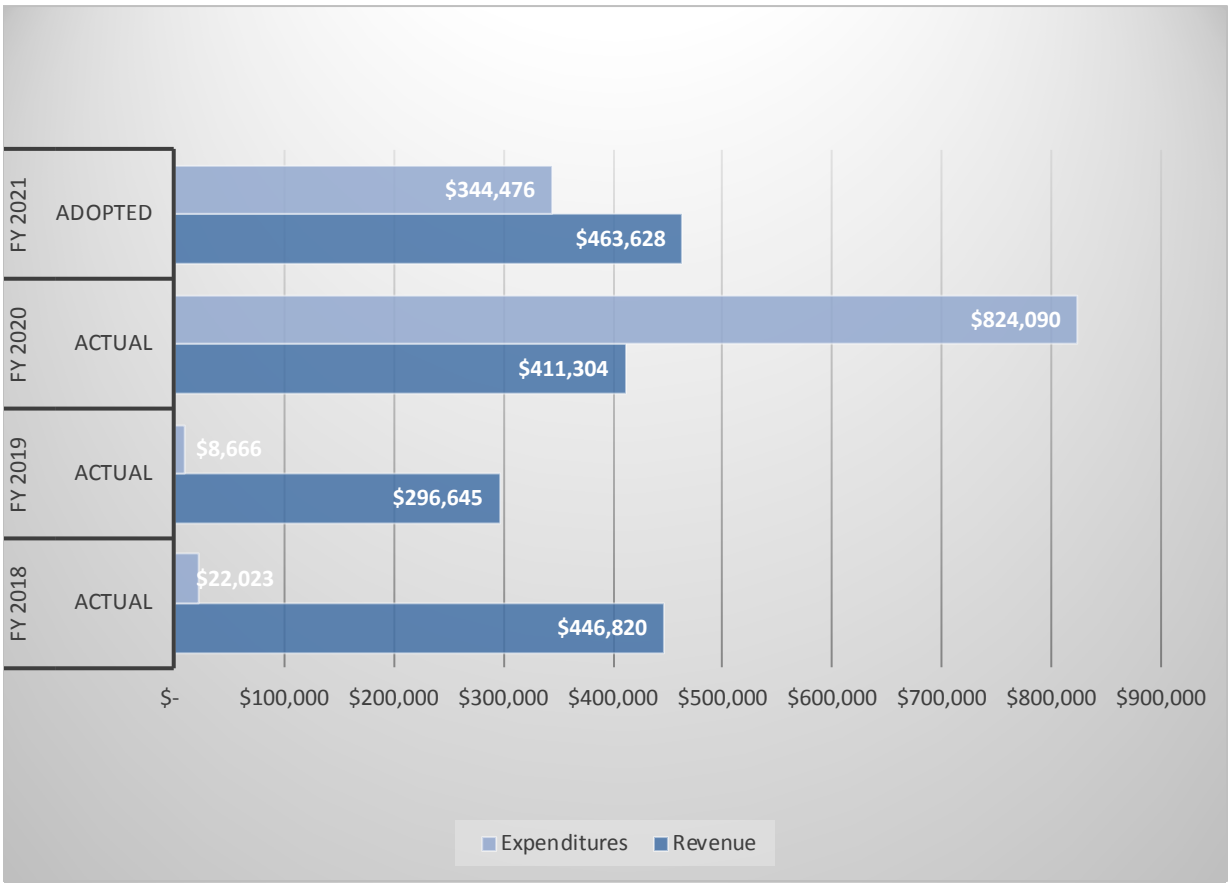


IMPACT FEES - ROADS
FUND 351

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 171,152**	0%
Miscellaneous Revenue	446,820	296,645	411,304	**292,476**	-29%
Total Revenues	$ 446,820	$ 296,645	$ 411,304	**$ 463,628**	13%
Expenditures					
Materials & Services	$ 13,254	$ 8,666	$ 11,984	**$ 8,714**	-27%
Capital Outlay*	8,769	-	812,106	**335,762**	0%
Fund Balance	-	-		**119,152**	0%
Total Expenditures	$ 22,023	$ 8,666	$ 824,090	**$ 463,628**	-44%

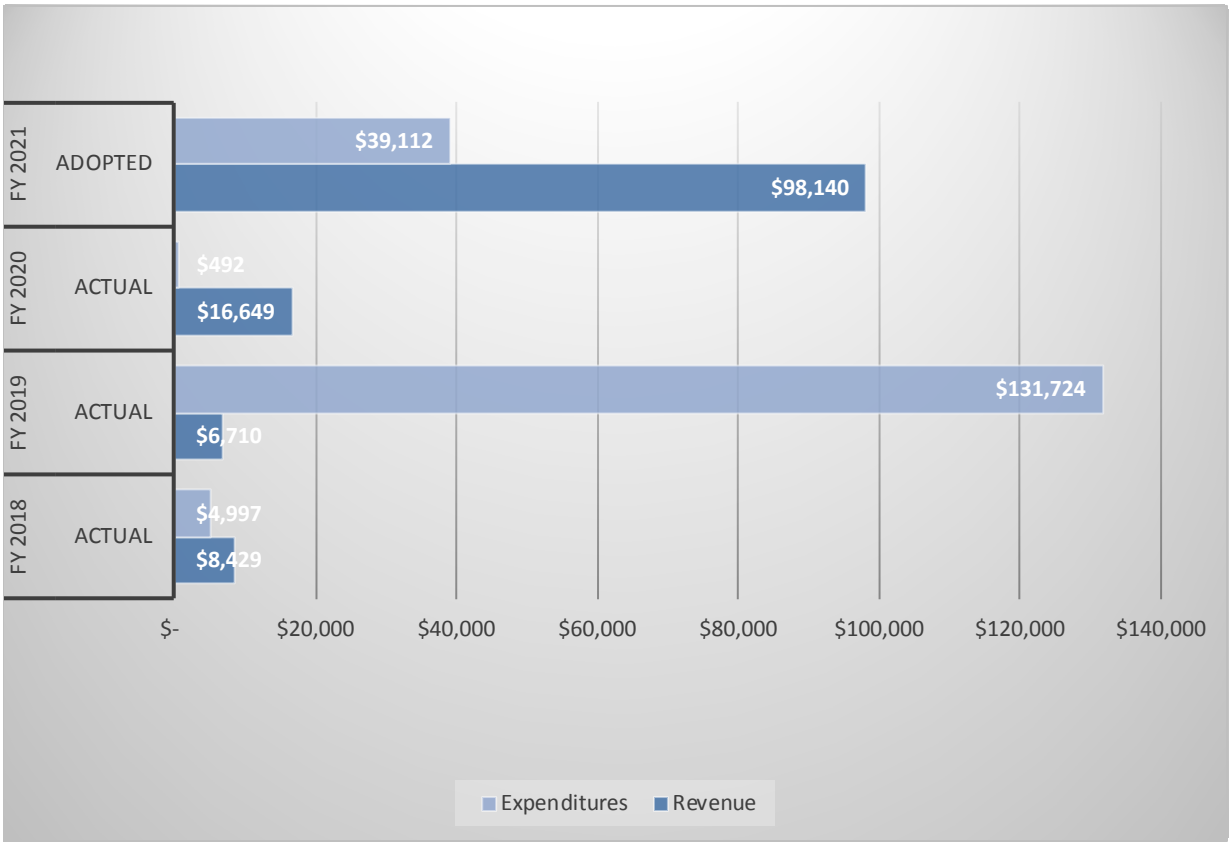
*Includes Infrastructure and Streets & Roads



IMPACT FEES - BIKEWAYS/TRAILS
FUND 352

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 new or enlarged bikeways capital improvements, trails, and equipment.

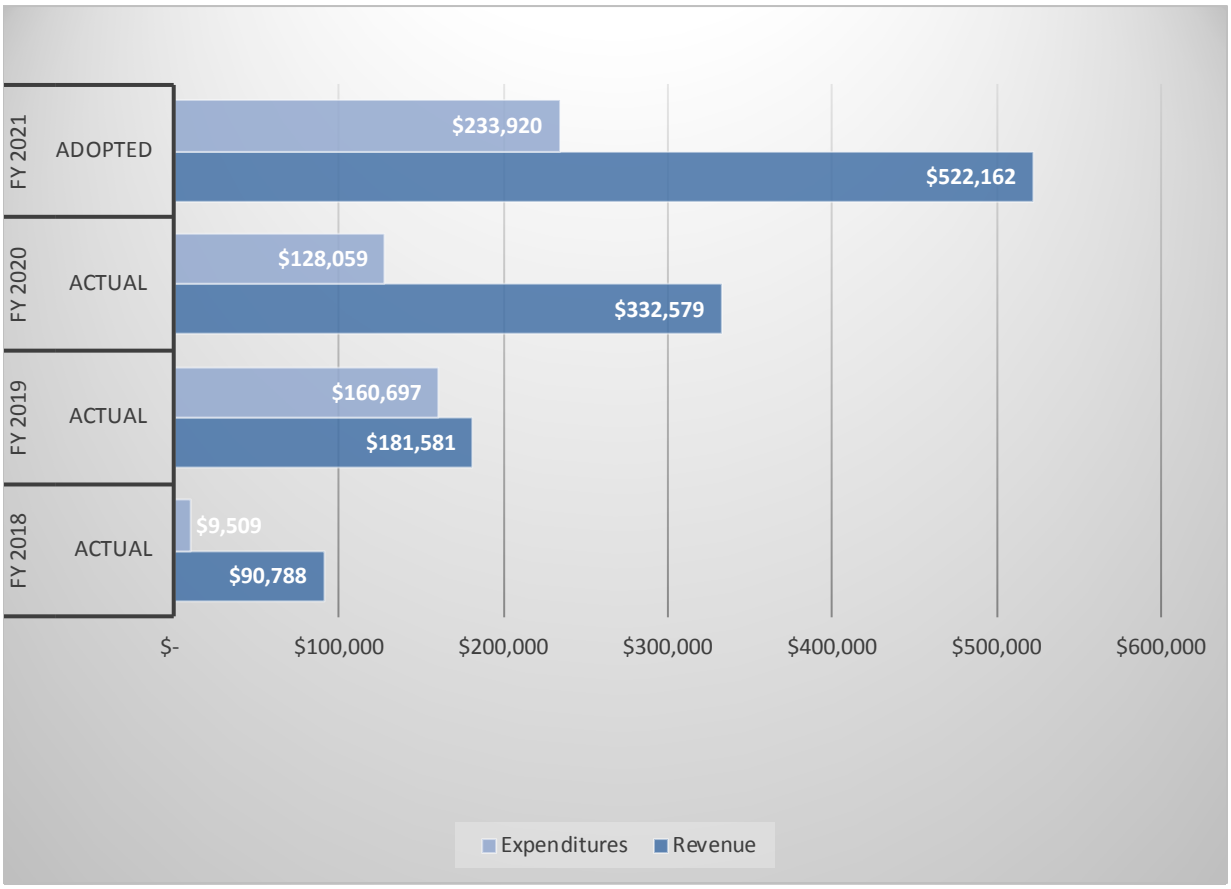
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 91,719**	0%
Miscellaneous Revenue	8,429	6,710	16,649	**6,421**	-61%
Total Revenues	$ 8,429	$ 6,710	$ 16,649	**$ 98,140**	489%
Expenditures					
Materials & Services	$ 253	$ 201	$ 492	**$ 193**	-61%
Capital Outlay	4,744	131,523	-	**38,919**	0%
Fund Balance	-	-	-	**59,028**	0%
Total Expenditures	$ 4,997	$ 131,724	$ 492	**$ 98,140**	19847%



IMPACT FEES - PARKS
FUND 353

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 new or enlarged parks, equipment, and capital improvements.

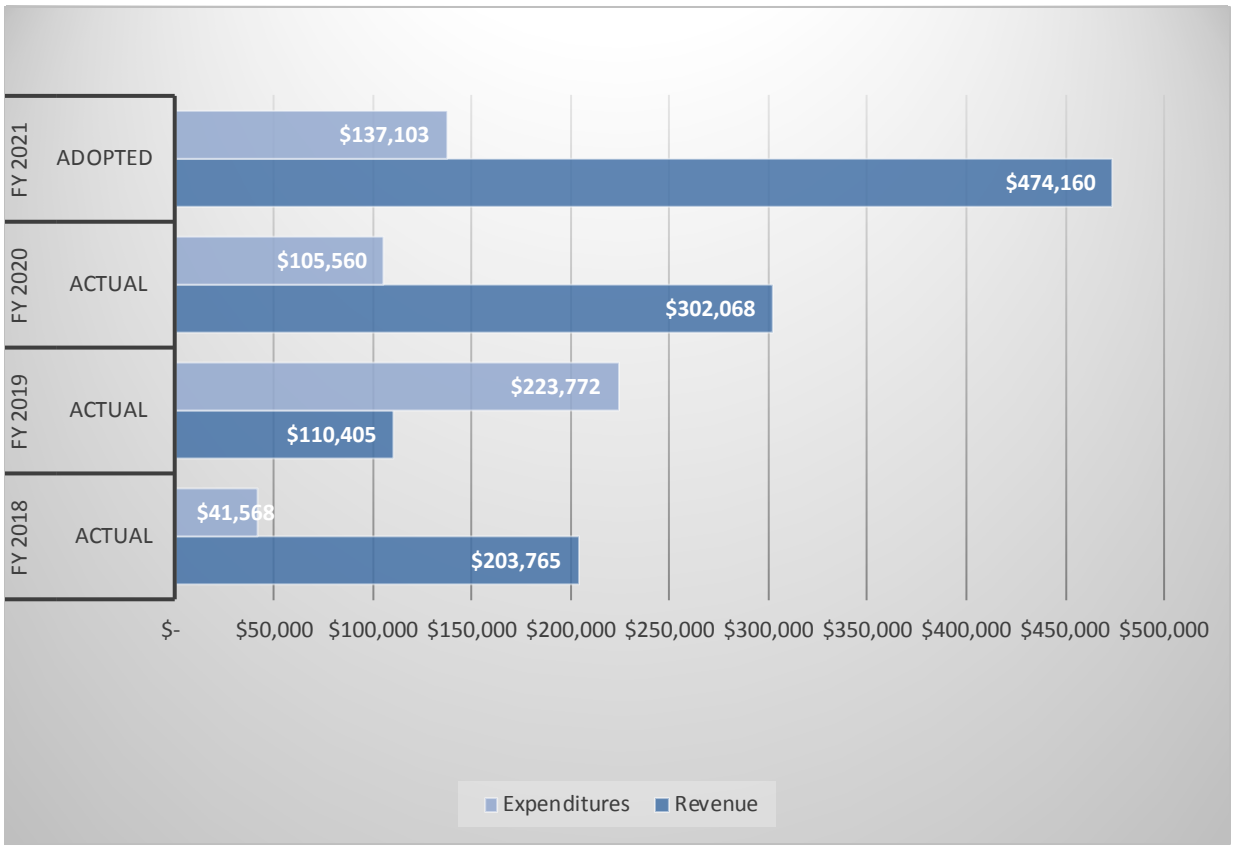
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 420,371**	0%
Miscellaneous Revenue	90,788	181,581	332,579	**101,791**	-69%
Total Revenues	$ 90,788	$ 181,581	$ 332,579	**$ 522,162**	57%
Expenditures					
Materials & Services	$ 2,650	$ 5,293	$ 9,300	**$ 3,054**	-67%
Capital Outlay	6,859	155,404	118,759	**230,866**	94%
Fund Balance	-	-		**288,242**	0%
Total Expenditures	$ 9,509	$ 160,697	$ 128,059	**$ 522,162**	308%



IMPACT FEES - PUBLIC SAFETY
FUND 354

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 public safety, capital improvements and equipment.

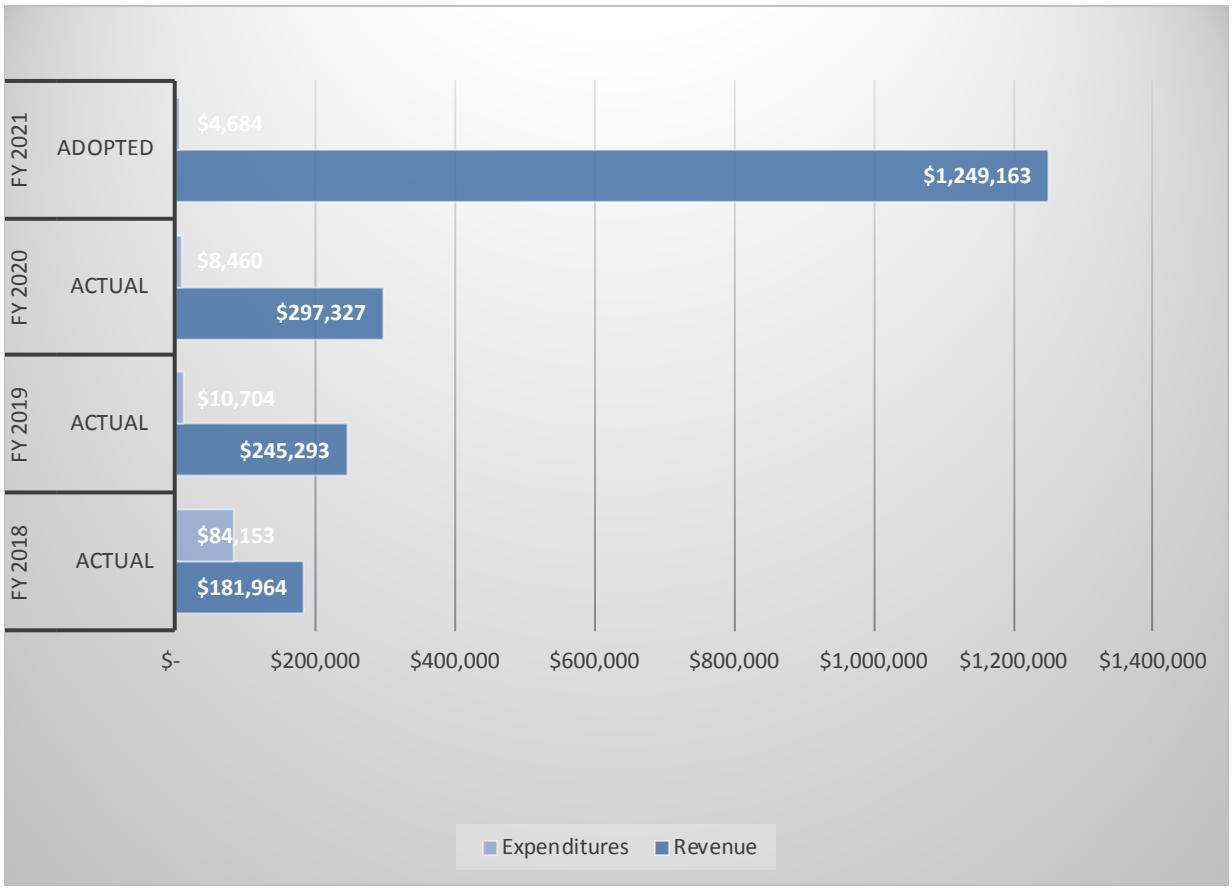
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 304,051**	0%
Miscellaneous Revenue	203,765	110,405	301,074	**170,109**	-43%
Other Financing Sources	-	-	994	**-**	-100%
Total Revenues	$ 203,765	$ 110,405	$ 302,068	**$ 474,160**	57%
Expenditures					
Materials & Services	$ 6,113	$ 2,856	$ 8,911	**$ 5,103**	-43%
Capital Outlay	35,455	220,916	96,649	**132,000**	37%
Fund Balance	-	-		**337,057**	0%
Total Expenditures	$ 41,568	$ 223,772	$ 105,560	**$ 474,160**	349%



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.

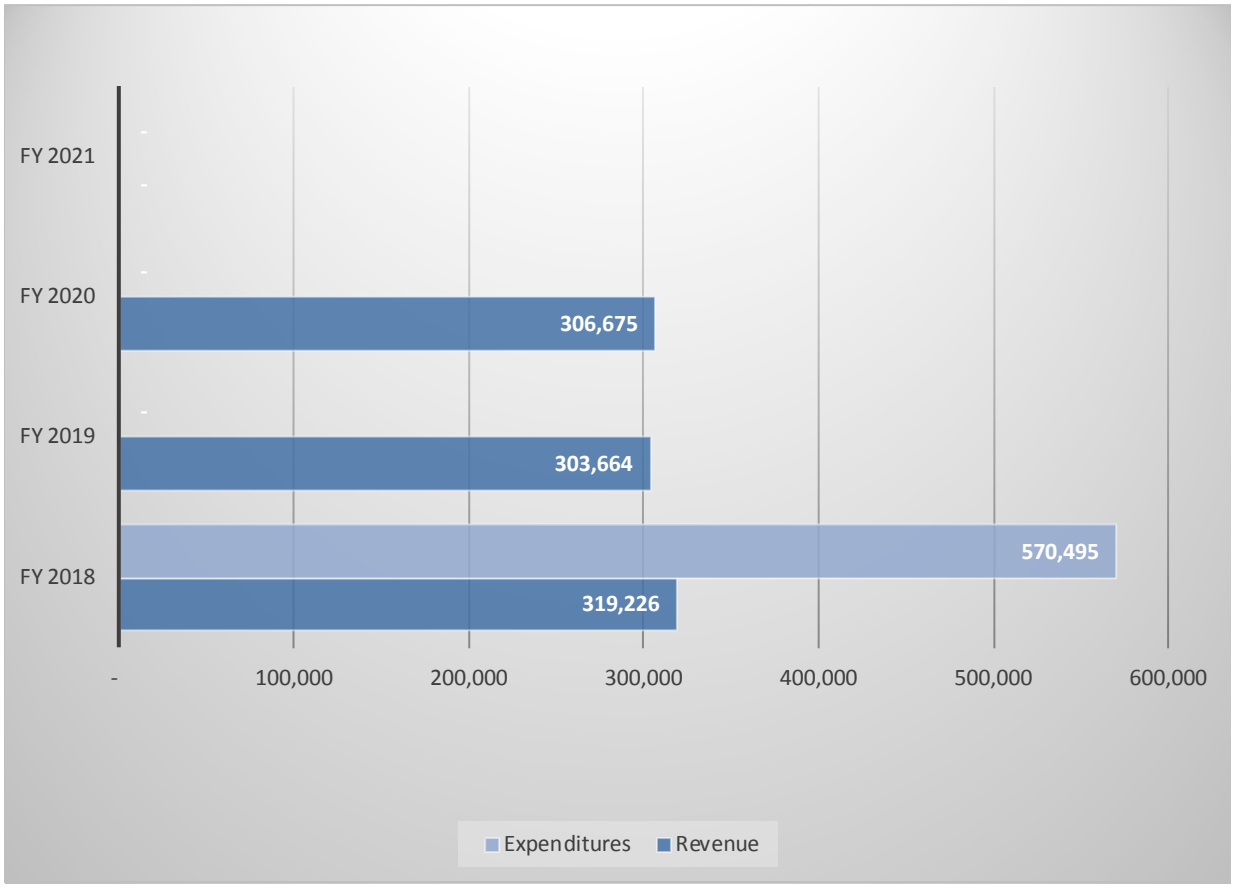
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 1,093,018**	0%
Miscellaneous Revenue	181,964	245,293	297,327	**156,145**	-47%
Total Revenues	$ 181,964	$ 245,293	$ 297,327	**$ 1,249,163**	320%
Expenditures					
Materials & Services	$ 5,405	$ 7,277	$ 8,460	**$ 4,684**	-45%
Capital Outlay	78,748	3,427	-	**-**	0%
Fund Balance	-	-	-	**1,244,479**	0%
Total Expenditures	$ 84,153	$ 10,704	$ 8,460	**$ 1,249,163**	14666%



SPECIAL ASSESSMENT DISTRICT 6 (SAD 6)
DEBT SERVICE FUND 363

To account for debt service of the SAD 6 project.

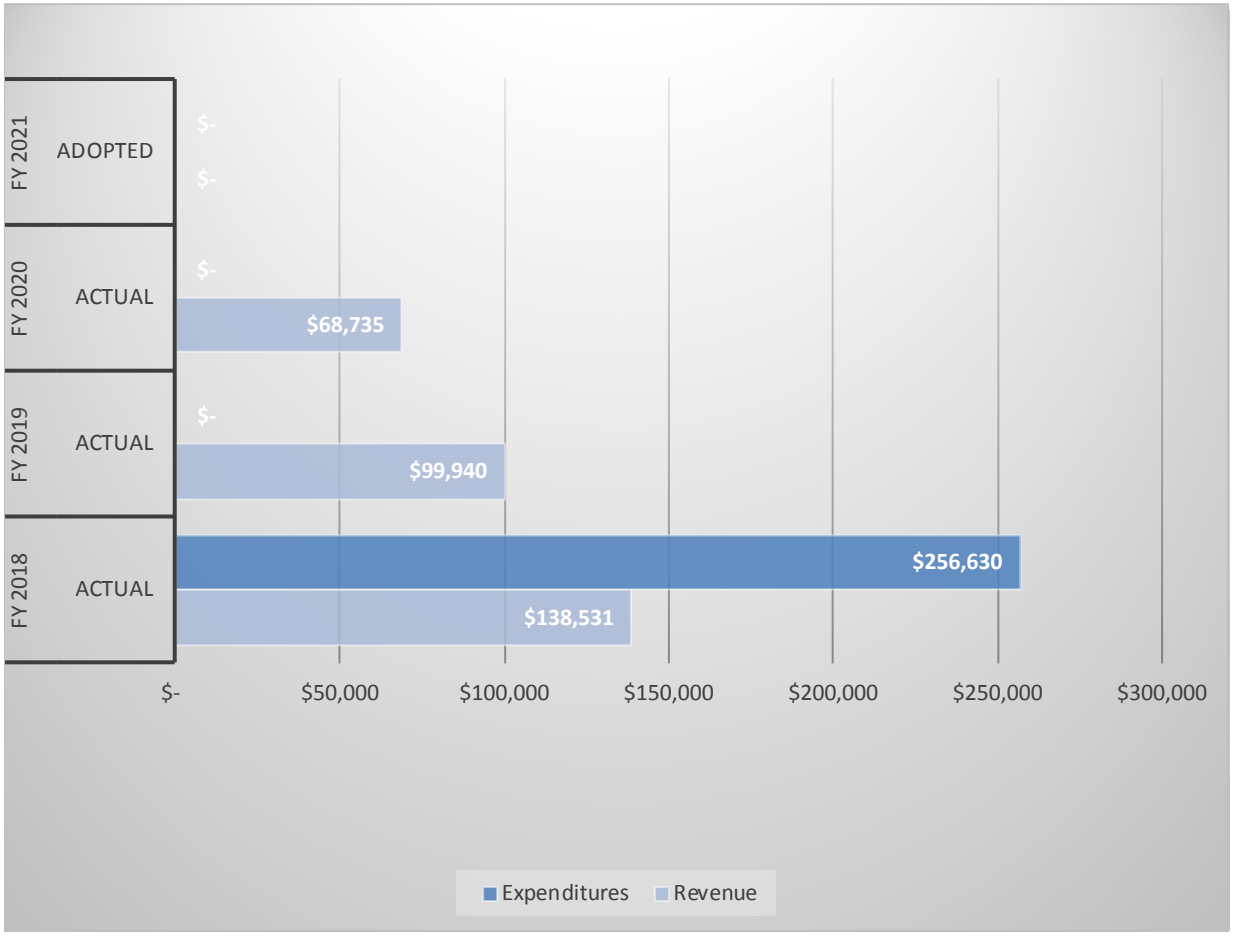
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Miscellaneous Revenue	$ 319,226	$ 303,664	$ 306,675	**$ -**	0%
Total Revenues	$ 319,226	$ 303,664	$ 306,675	$ -	0%
Expenditures					
Materials & Services	$ 541,995	$ -	$ -	**$ -**	0%
Transfers	28,500	-	-	-	0%
Total Expenditures	$ 570,495	$ -	$ -	**$ -**	0%



SPECIAL ASSESSMENT DISTRICT 7A (SAD7A)
DEBT SERVICE FUND 364

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

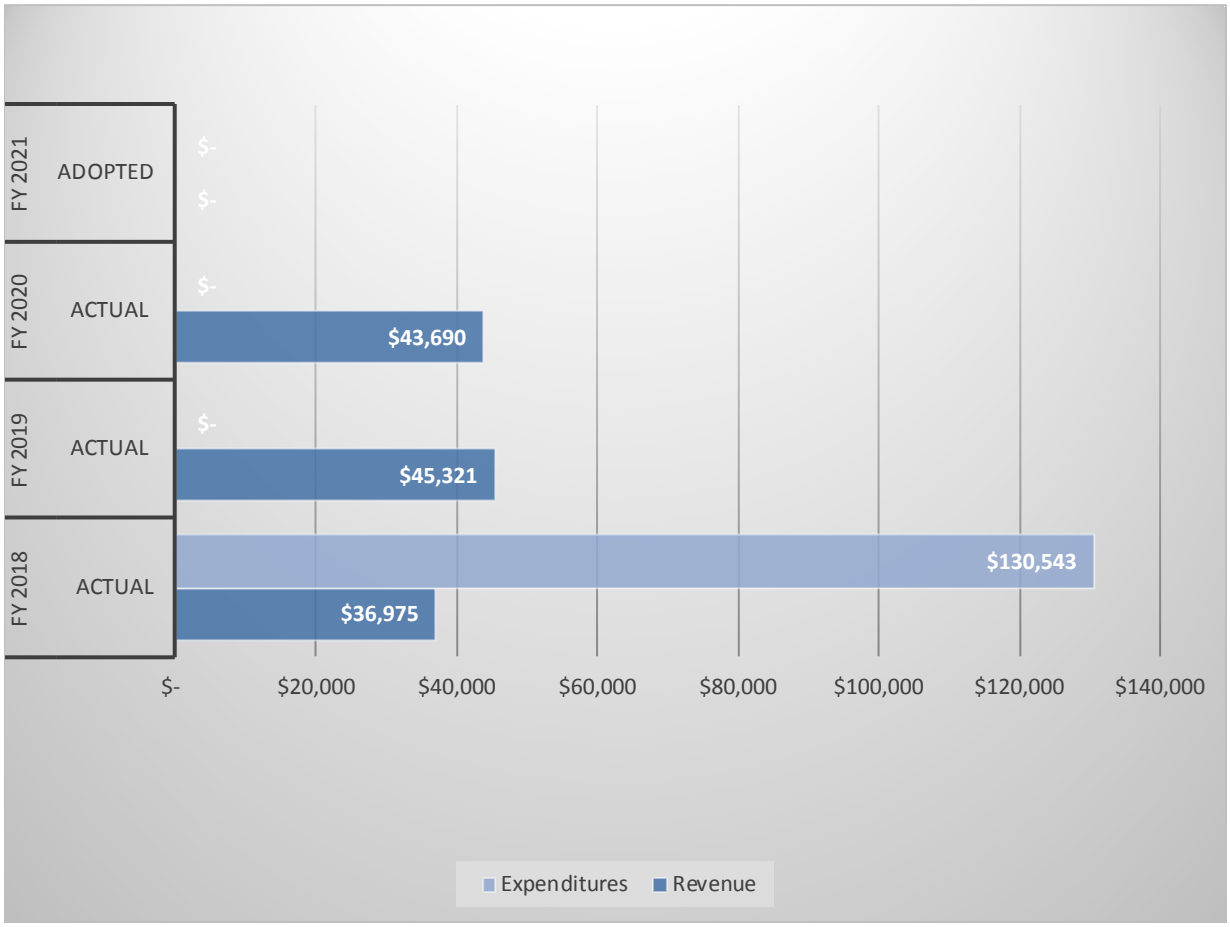
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Miscellaneous Revenue	138,531	99,940	68,735	-	-100%
Total Revenues	$ 138,531	$ 99,940	$ 68,735	$ -	-100%
Expenditures					
Materials & Services	$ 228,130	$ -	$ -	**$ -**	0%
Transfers	28,500	-	-	-	0%
Total Expenditures	$ 256,630	$ -	$ -	**$ -**	0%



SPECIAL ASSESSMENT DISTRICT 8 (SAD 8)
DEBT SERVICE FUND 365

To account for debt service of the SAD 8 project.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Miscellaneous Revenue	$ 36,975	$ 45,321	$ 43,690	**$ -**	-100%
Total Revenues	$ 36,975	$ 45,321	$ 43,690	**$ -**	-100%
Expenditures					
Materials & Services	$ 119,043	$ -	$ -	**$ -**	0%
Transfers	11,500	-	-	**-**	0%
Total Expenditures	$ 130,543	$ -	$ -	**$ -**	0%



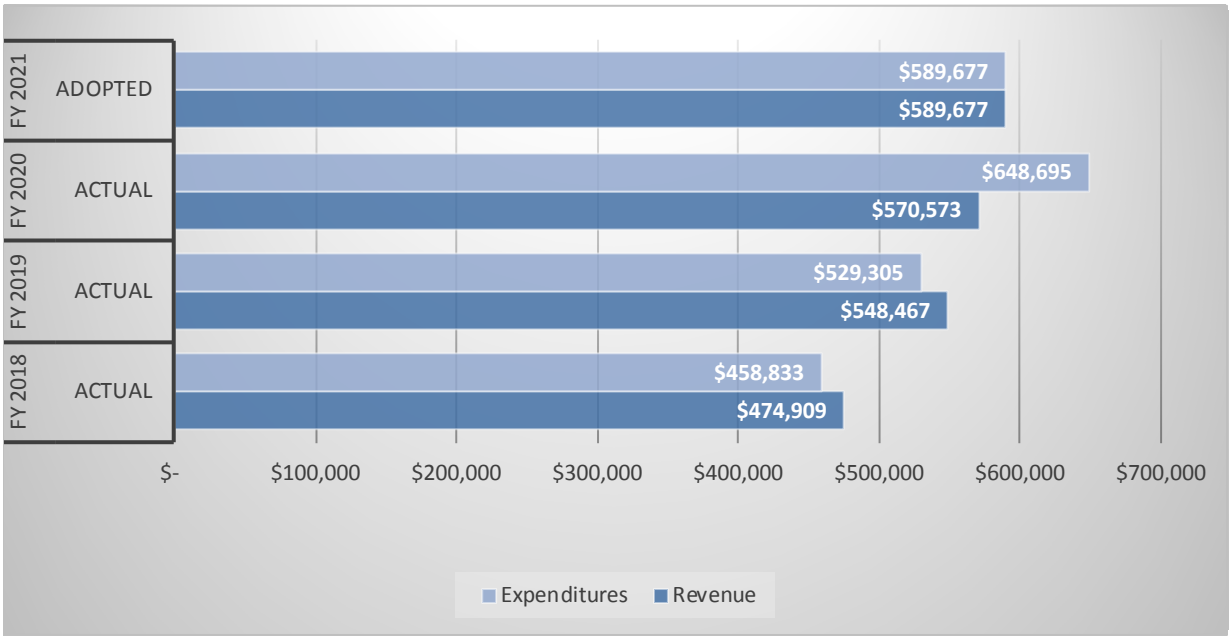
HUD - CDBG FUND
FUND 375

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Governmental Revenue	$ 471,143	$ 548,467	$ 570,573	**$ 589,677**	3%
Miscellaneous Revenue	3,766	-	-	**-**	0%
Total Revenues	$ 474,909	$ 548,467	$ 570,573	**$ 589,677**	3%
Expenditures					
Personal Services	$ 66,423	$ 80,230	$ 63,288	**$ 58,525**	-8%
Materials & Services	240,493	217,442	158,367	**118,377**	-25%
Capital Outlay	148,474	231,633	427,040	**412,775**	-3%
Transfers	3,443	-	-	**-**	0%
Total Expenditures	$ 458,833	$ 529,305	$ 648,695	**$ 589,677**	-9%

Positions Approved*	1.10	1.10	0.70	**0.70**	0%

* Full Time Equivalence



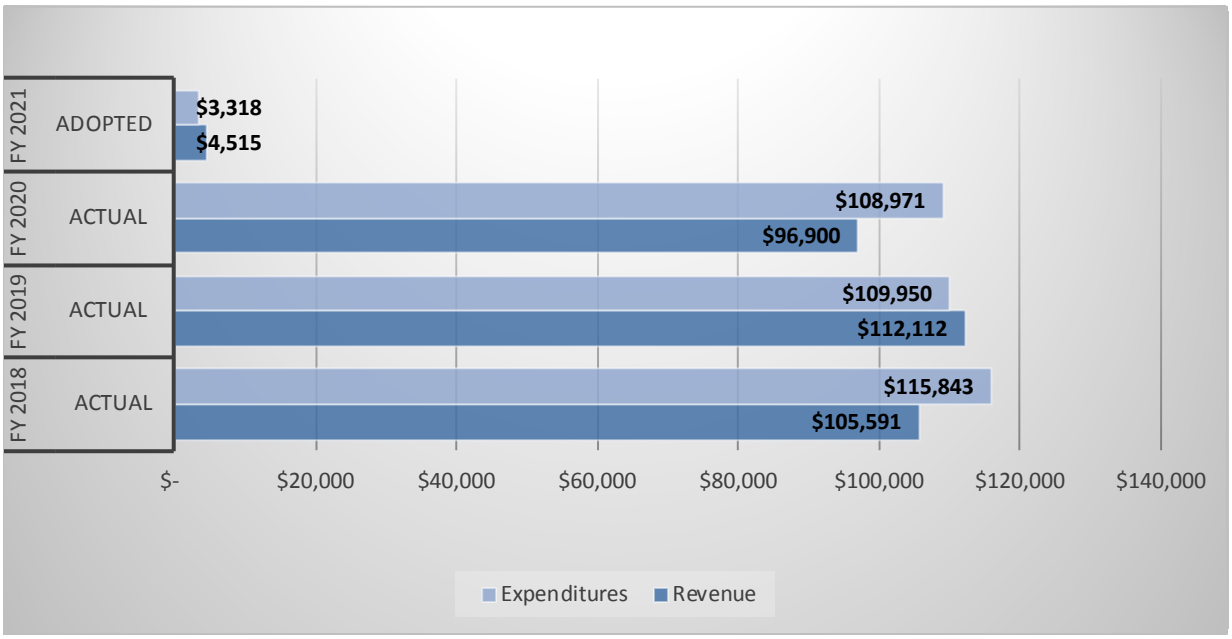
CRIME VICTIMS ASSISTANCE
FUND 376

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 4,515**	0%
Governmental Revenue	79,534	92,576	88,610	-	-100%
Other Financing Sources	26,057	19,536	8,290	-	-100%
Total Revenues	$ 105,591	$ 112,112	$ 96,900	**$ 4,515**	-95%
Expenditures					
Personal Services	$ 107,014	$ 105,326	$ 102,535	**$ -**	-100%
Materials & Services	8,829	4,624	143	-	-100%
Transfers	-	0	6,293	**3,318**	0%
Fund Balance	-	-	-	**1,197**	0%
Total Expenditures	$ 115,843	$ 109,950	$ 108,971	**$ 4,515**	-96%

Positions Approved*	3.00	3.00	2.50	**2.50**	0%

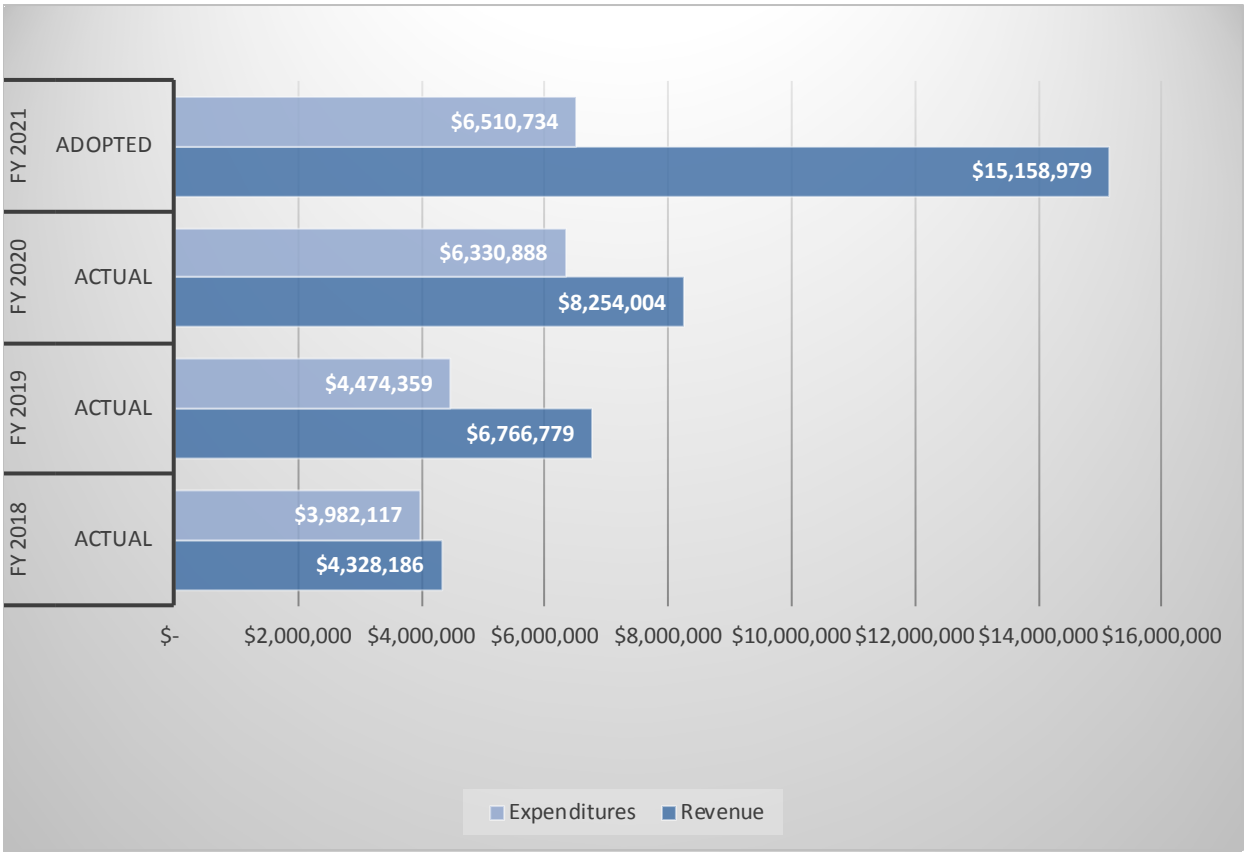
* Full Time Equivalence



G.O. BONDS DEBT SERVICE
FUND 401

To account for the general obligation debt service of Roads Series 2009, Roads Series 2016, Public Safety and Roads Series 2018, and Public Safety and Road Series 2020

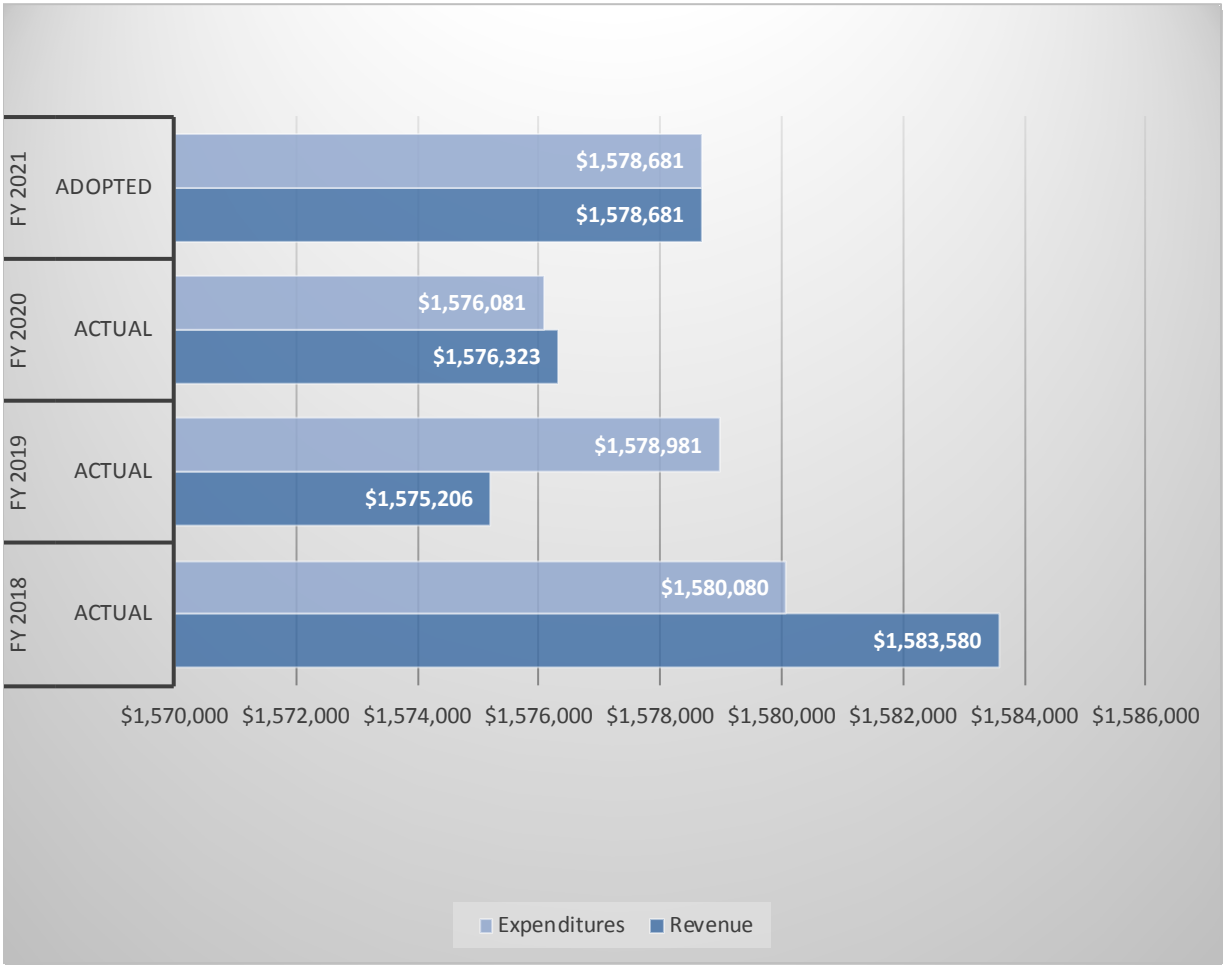
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 8,690,984**	0%
Taxes	4,327,586	6,055,103	6,314,107	**6,467,995**	2%
Miscellaneous Revenue	600	5,849	6,611	-	-100%
Other Financing Sources	-	705,827	1,933,286	-	-100%
Total Revenues	$ 4,328,186	$ 6,766,779	$ 8,254,004	**$ 15,158,979**	84%
Expenditures					
Materials & Services	$ 3,982,117	$ 4,474,359	$ 6,330,888	**$ 6,510,734**	3%
Fund Balance	-	-	-	**8,648,245**	0%
Total Expenditures	$ 3,982,117	$ 4,474,359	$ 6,330,888	**$ 15,158,979**	139%



2005 GRT DEBT SERVICE
FUND 424

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

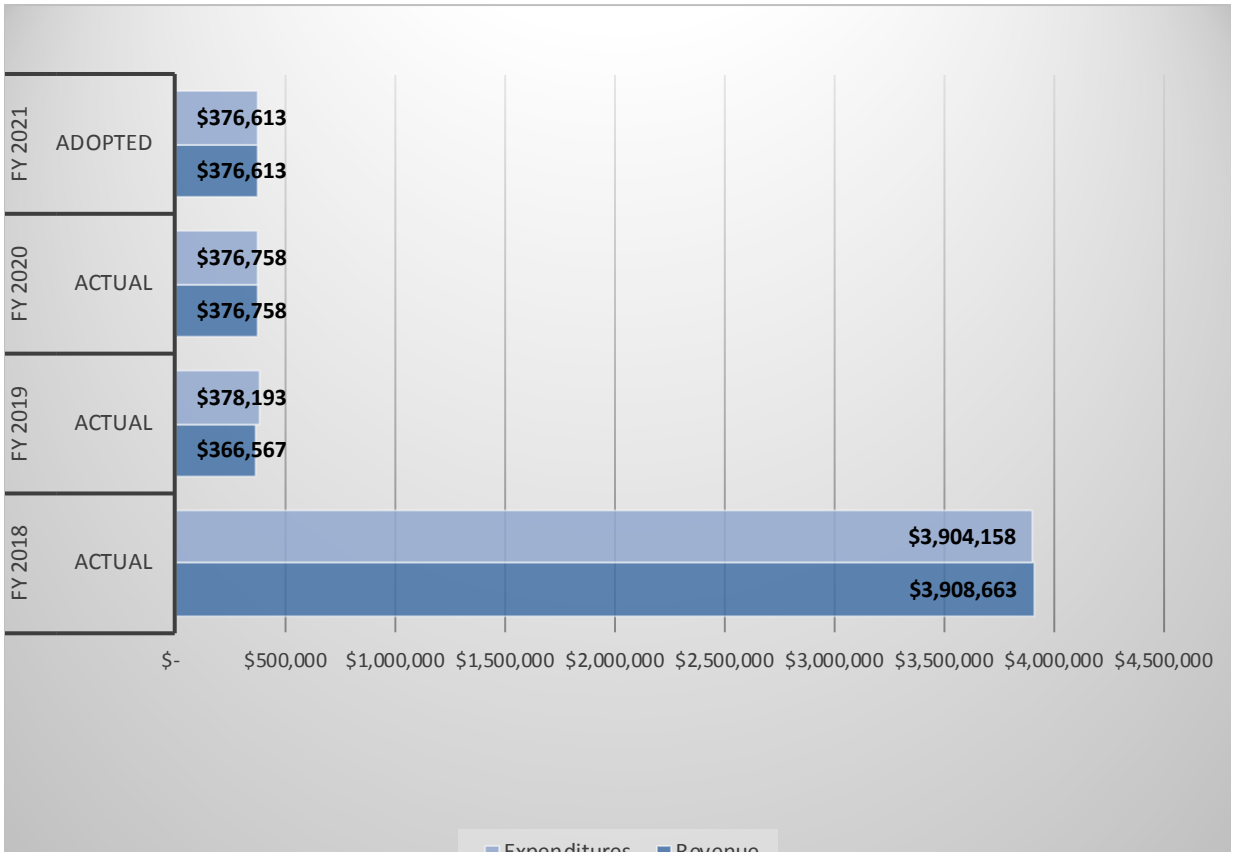
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 243**	0%
Governmental Revenue	1,583,580	1,575,206	1,576,323	**1,578,438**	0%
Total Revenues	$ 1,583,580	$ 1,575,206	$ 1,576,323	**$ 1,578,681**	0%
Expenditures					
Materials & Services	$ 1,580,080	$ 1,578,981	$ 1,576,081	**$ 1,578,681**	0%
Total Expenditures	$ 1,580,080	$ 1,578,981	$ 1,576,081	**$ 1,578,681**	0%



HEWLETT PACKARD DEBT SERVICE LOAN FUND 426

To account for the debt service resulting from Gross Receipts Tax Revenue Loan, Series 2018.

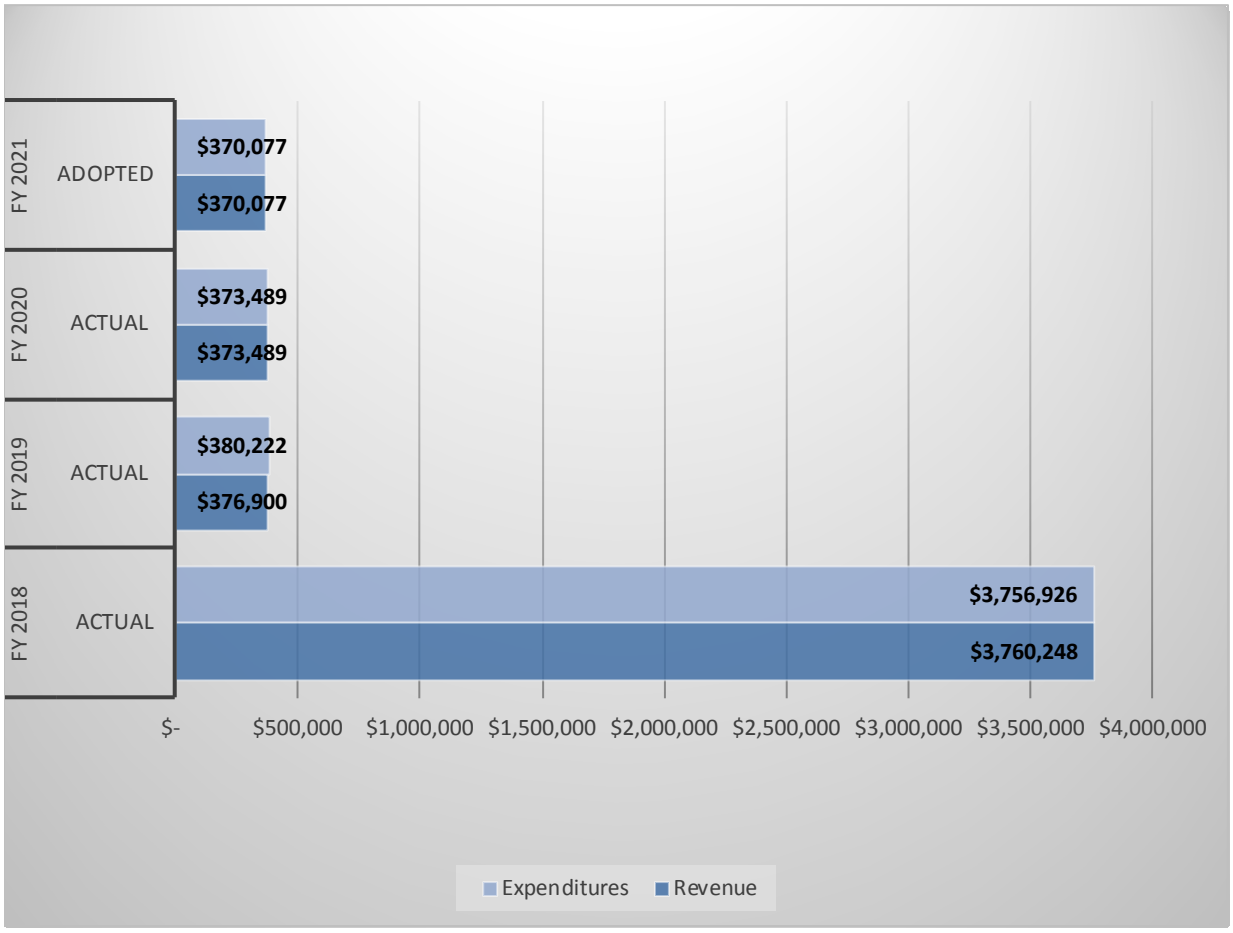
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 1**	0%
Taxes	393,596	366,567	376,758	**376,612**	0%
Miscellaneous Revenue	67	-	-	-	0%
Other Financing Sources	3,515,000	-	-	-	0%
Total Revenues	$ 3,908,663	$ 366,567	$ 376,758	**$ 376,613**	0%
Expenditures					
Materials & Services	$ 3,904,158	$ 378,193	$ 376,758	**$ 376,613**	0%
Total Expenditures	$ 3,904,158	$ 378,193	$ 376,758	**$ 376,613**	0%



HIGH SCHOOL DEBT SERVICE LOAN FUND 427

To account for the debt service resulting from Gross Receipts Tax Revenue Loan, Series 2018.

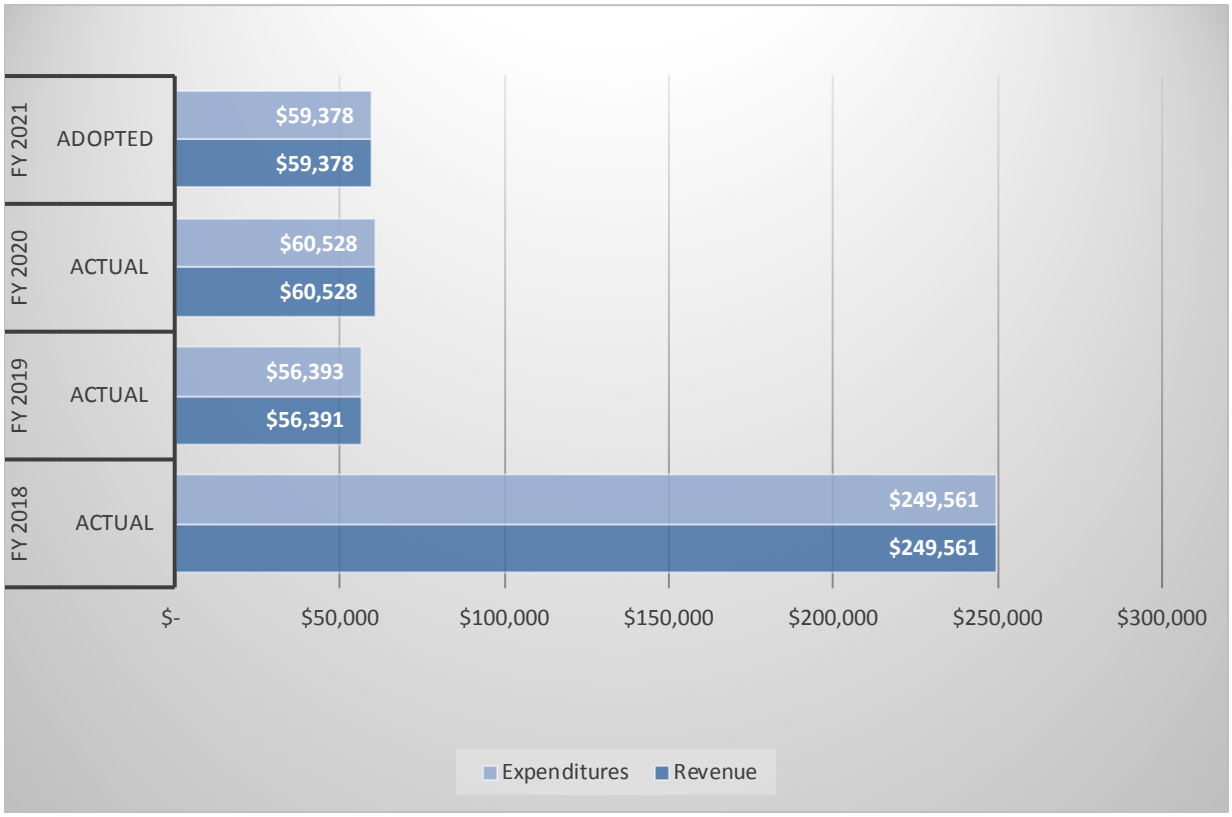
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Governmental Revenues	$ 390,191	$ 376,891	$ 373,489	**$ 370,077**	-1%
Miscellaneous Revenues	57	9	-	**-**	0%
Other Financing Sources	3,370,000	-	-	**-**	0%
Total Revenues	$ 3,760,248	$ 376,900	$ 373,489	**$ 370,077**	-1%
Expenditures					
Materials & Services	$ 3,756,926	$ 380,222	$ 373,489	**$ 370,077**	-1%
Total Expenditures	$ 3,756,926	$ 380,222	$ 373,489	**$ 370,077**	-1%



PUBLIC SAFETY VEHICLE LOAN FUND 428

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

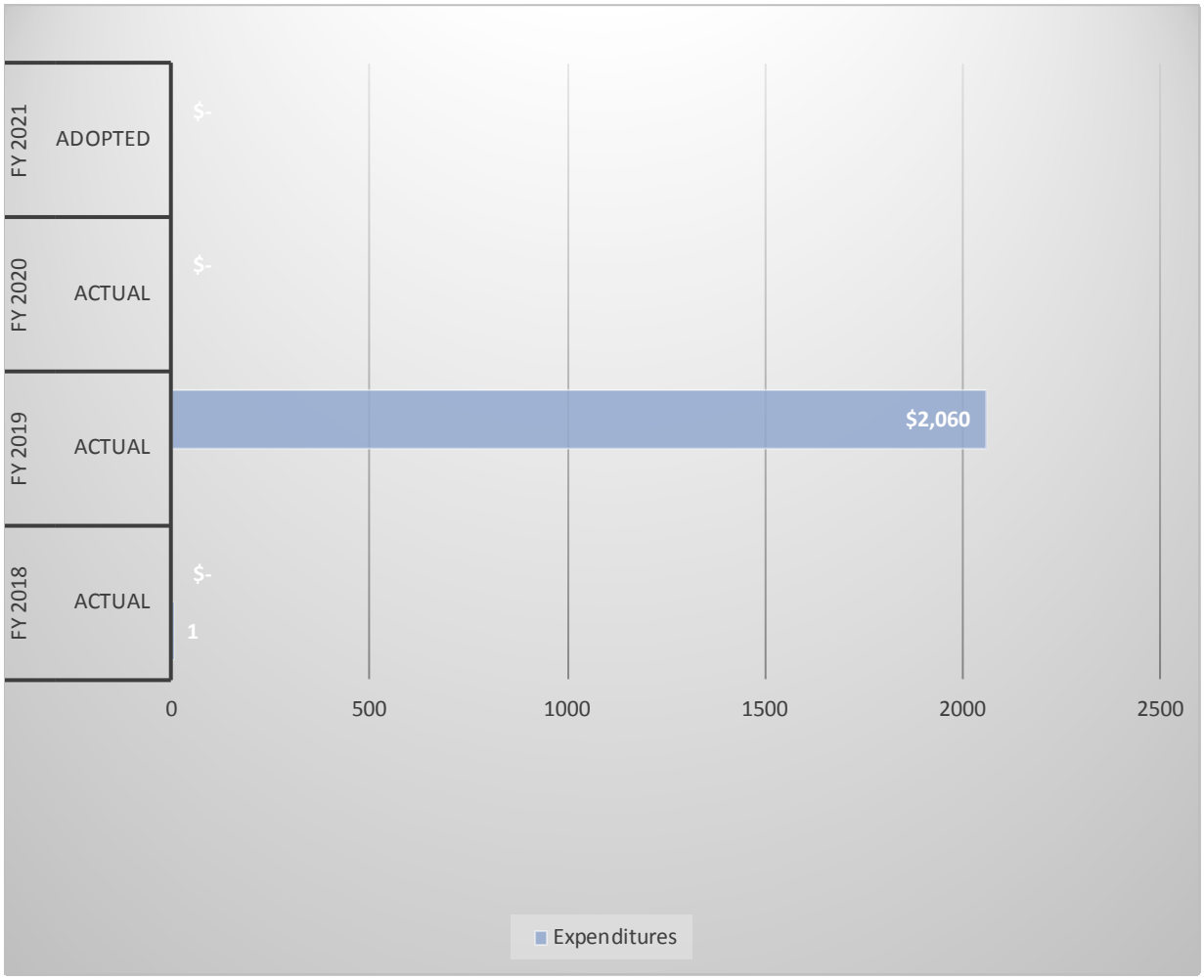
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Governmental Revenue	$ 249,561	$ 56,391	$ 60,528	**$ 59,378**	-2%
Total Revenues	$ 249,561	$ 56,391	$ 60,528	**$ 59,378**	-2%
Expenditures					
Materials & Services	$ 249,561	$ 56,393	$ 60,528	**$ 59,378**	-2%
Total Expenditures	$ 249,561	$ 56,393	$ 60,528	**$ 59,378**	-2%



UTILITY ASSISTANCE
FUND 707

To account for contributions and donations for citizens who made need assistance paying their utility bills.

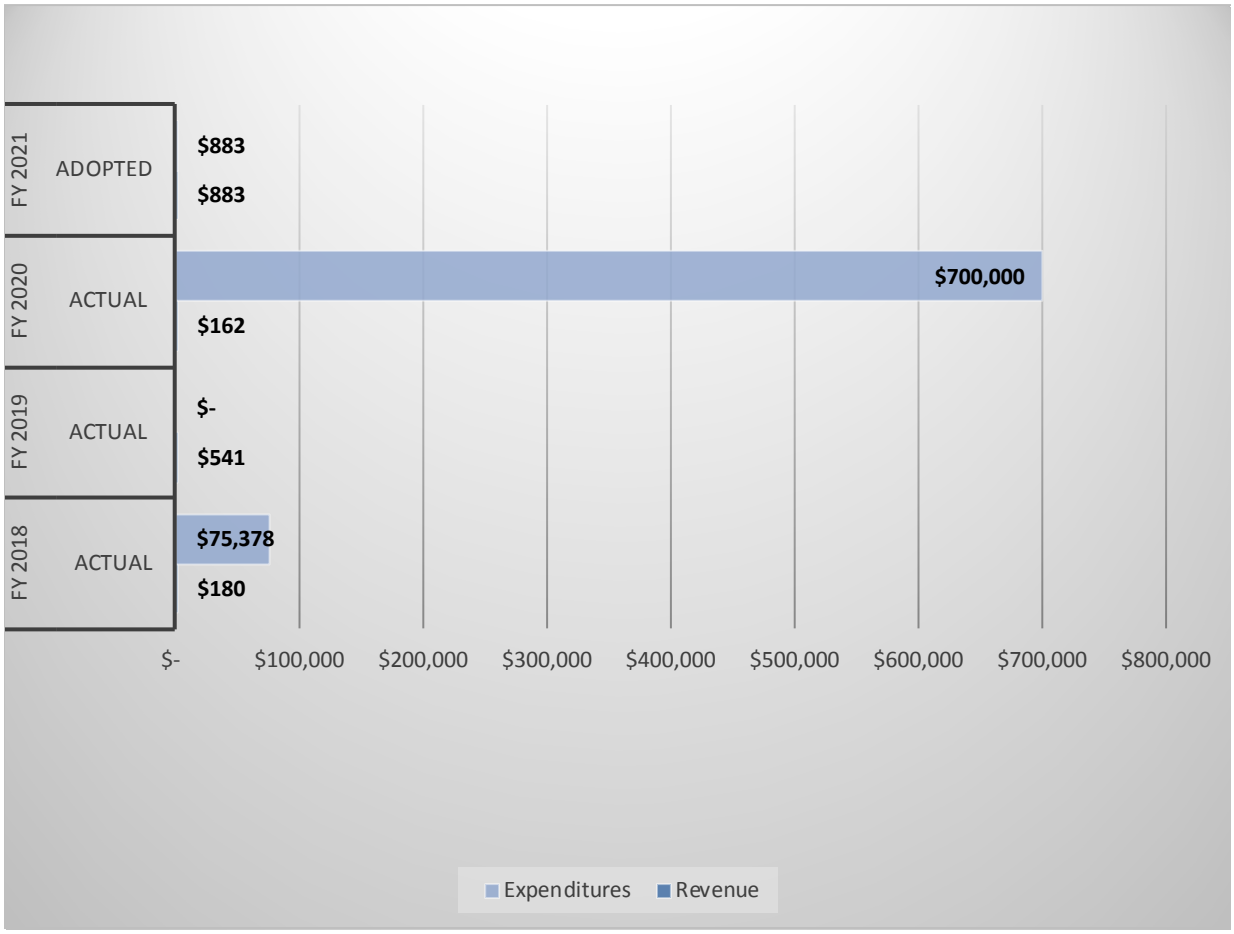
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Miscellaneous Revenue	$ 1,416	$ 207	$ -	**$ -**	0%
Total Revenues	$ 1,416	$ 207	$ -	**$ -**	0%
Expenditures					
Materials & Services	$ -	$ 2,060	$ -	**$ -**	0%
Total Expenditures	$ -	$ 2,060	$ -	**$ -**	0%



LEDA REIMBURSEMENTS
FUND 720

To account for revenues from the State of New Mexico that are offered to a local company as an economic development incentive. This fund is a pass-through fund and all revenues are paid to LEDA grant recipients per local economic development agreements.

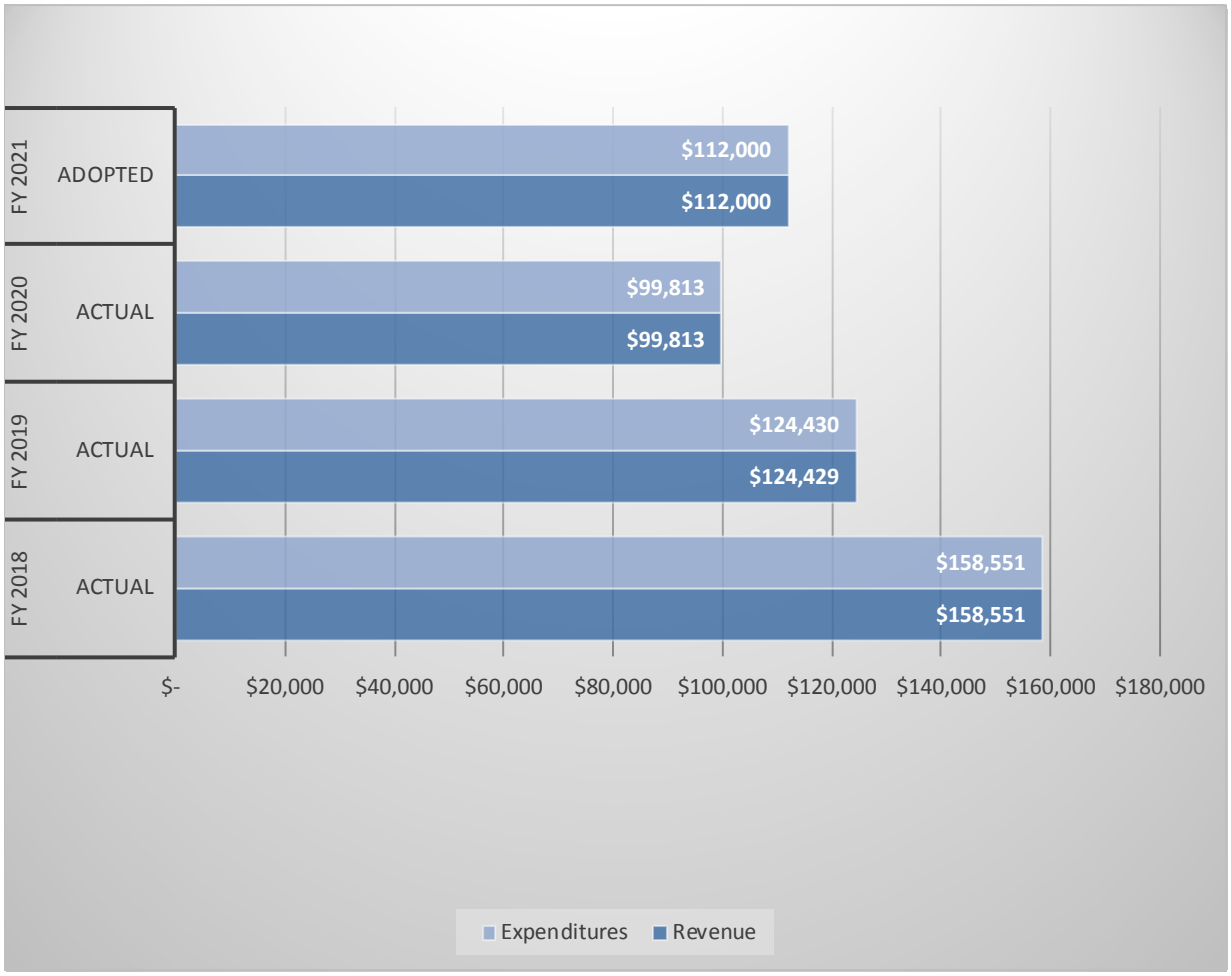
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 883**	0%
Miscellaneous Revenue	180	541	162	**-**	-100%
Total Revenues	$ 180	$ 541	$ 162	**$ 883**	445%
Expenditures					
Materials & Services	$ 75,378	$ -	$ 700,000	**$ -**	-100%
Fund Balance	-	-	-	**883**	0%
Total Expenditures	$ 75,378	$ -	$ 700,000	**$ 883**	-100%



Gross Receipts Investment Policy (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.

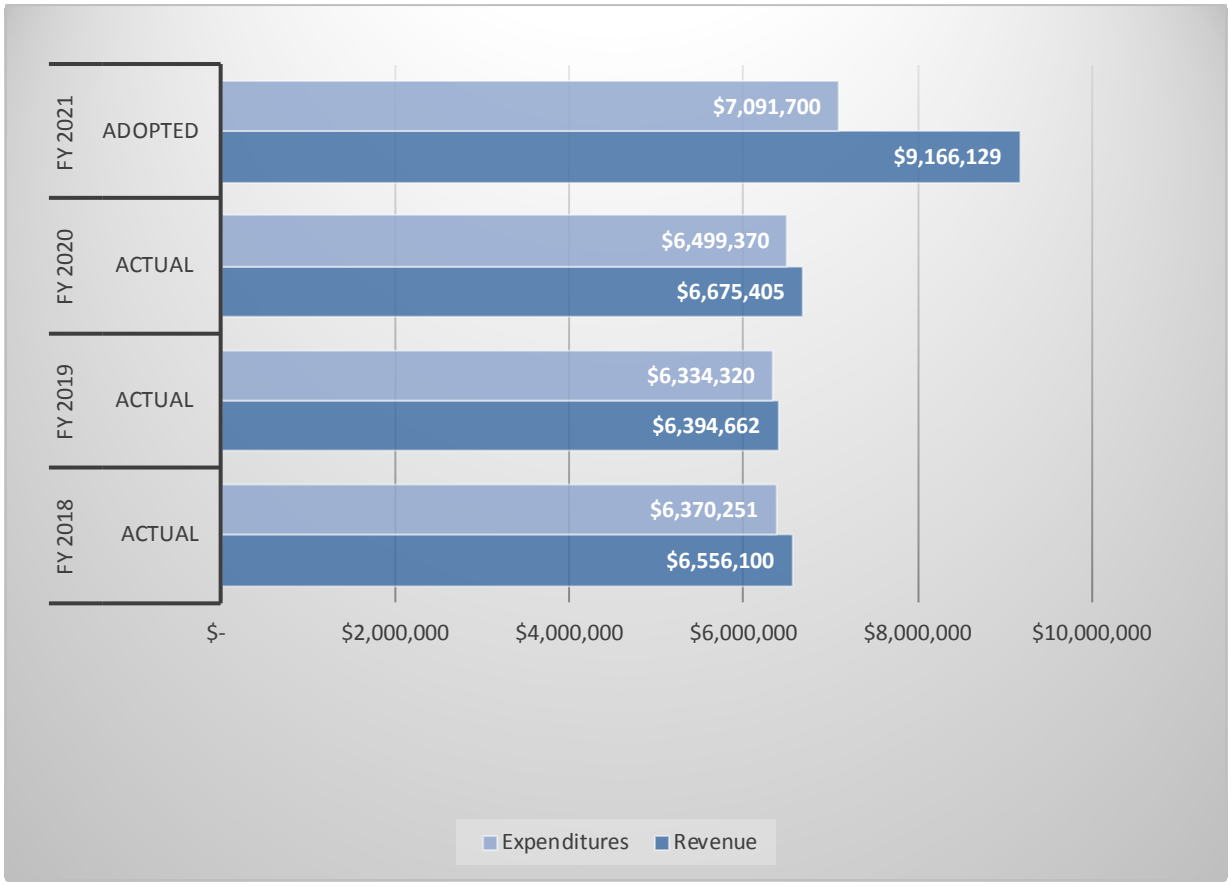
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Taxes	$ 85,918	$ 68,074	$ 55,736	**$ 62,000**	11%
Governmental Revenue	72,633	56,355	44,077	**50,000**	13%
Total Revenues	$ 158,551	$ 124,429	$ 99,813	**$ 112,000**	12%
Expenditures					
Materials & Services	$ 158,551	$ 124,430	$ 99,813	**$ 112,000**	12%
Total Expenditures	$ 158,551	$ 124,430	$ 99,813	**$ 112,000**	12%



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 Blue Cross / Blue Shield Insurance.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 1,977,341**	0%
Miscellaneous Revenue	6,556,100	6,394,662	6,675,405	**7,188,788**	8%
Total Revenues	$ 6,556,100	$ 6,394,662	$ 6,675,405	**$ 9,166,129**	37%
Expenditures					
Materials & Services	$ 6,370,251	$ 6,334,320	$ 6,499,370	**$ 7,091,700**	9%
Fund Balance	-	-		**2,074,429**	0%
Total Expenditures	$ 6,370,251	$ 6,334,320	$ 6,499,370	**$ 9,166,129**	41%



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 2018 Actual	FY 2019 Actual	FY 2020 Actual	**FY 2021 Adopted**	% Change
Revenue					
Beginning Fund Balance	$ -	$ -	$ -	**$ 554,837**	0%
Miscellaneous Revenue	532,569	516,813	508,807	**541,772**	6%
Total Revenues	$ 532,569	$ 516,813	$ 508,807	**$ 1,096,609**	116%
Expenditures					
Materials & Services	$ 439,504	$ 442,746	$ 365,360	**$ 484,000**	32%
Fund Balance	-	-	-	**612,609**	0%
Total Expenditures	$ 439,504	$ 442,746	$ 365,360	**$ 1,096,609**	200%