



City of Rio Communities Council Workshop
City Council Chambers - 360 Rio Communities Blvd
Rio Communities, NM 87002
Monday, April 11, 2022 3:00 PM
Agenda

Please silence all electronic devices.

ATTENTION: We encourage you to participate in the Workshop from the comfort and safety of your own home by entering the following link: @
<https://www.facebook.com/riocommunities>

Call to Order
Attendees

Agenda Items

1. **Accounts payable report** (Manager, Finance Officer)
2. **Resolution 2022 - xx IPA Audit Acceptance Approval** (Finance Officer)
3. **Authorization for a part-time Librarian** (Manager, Finance Officer)
4. **Authorization to increase Public Worker from part-time to full-time** (Manager/Finance Department)
5. **Resolution 2022 - xx BAR #3** (Finance Officer)
6. **Resolution 2022 - xx Third Quarter Financial Report** (Finance Officer)
7. **Zip Code** (Manager/Council)
8. **Letter of Interest to apply to the NM Community Solar Program**

Public Comment: The Council will take public comments in written format. These should be emailed to admin@riocommunities.net through 2:00 PM on Monday, April 11, 2022. These comments will be distributed to all Councilors for review. ***If you wish to speak during the public comment session***, the Council will allow each member of the public to three (3) minutes to address the Council. Both the public and Council will follow rules of decorum. Give your name and where you live. The public will direct comments to the City Council. Comment(s) will not be disruptive or derogatory.

Manager Report

9. **a) Grant Writer**
b) April 15th office closure - Good Friday

Council General Discussion & Future Agenda Items

Adjourn

Thank you - Joshua Ramsell - Mayor of Rio Communities

Council may be attending the Economic Development Priorities Meeting held virtual in Rio Communities NM on April 12 starting 6:00 pm a possible quorum may be in attendance.

NOTE: THIS AGENDA IS SUBJECT TO REVISION UP TO 72 HOURS PRIOR TO THE SCHEDULED MEETING DATE AND TIME (NMSA 10-15-1 F). A COPY OF THE AGENDA MAY BE PICKED UP AT CITY HALL, 360 RIO COMMUNITIES BLVD, RIO COMMUNITIES, NM 87002. IF YOU ARE AN INDIVIDUAL WITH A DISABILITY WHO IS IN NEED OF A READER, AMPLIFIER, QUALIFIED SIGN LANGUAGE INTERPRETER OR ANY OTHER FORM OF AUXILIARY AND OR SERVICE TO ATTEND OR PARTICIPATE IN THE MEETING, PLEASE CONTACT THE MUNICIPAL CLERK AT 505-861-6803 AT LEAST ONE WEEK PRIOR TO THE MEETING OR AS SOON AS POSSIBLE.



Rio Communities, NM

Accounts Payable Approval Report

Item 1.

By Fund

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 11000 - General Operating Fund					
Department: 0001 - No Department					
GSD - Administrative Services D...	INV0003043	03/04/2022	DENTAL	11000-0001-22055	284.39
GSD - Administrative Services D...	INV0003044	03/04/2022	DISABILITY	11000-0001-22075	14.82
Globe Life & Accident Insurance...	INV0003045	03/04/2022	GLOBE LIFE INSURANCE	11000-0001-22080	110.00
GSD - Administrative Services D...	INV0003046	03/04/2022	HEALTH	11000-0001-22050	4,405.79
GSD - Administrative Services D...	INV0003047	03/04/2022	VISION	11000-0001-22060	49.48
GSD - Administrative Services D...	INV0003078	03/18/2022	ADMIN FEE	11000-0001-22050	9.59
GSD - Administrative Services D...	INV0003079	03/18/2022	DENTAL	11000-0001-22055	284.39
GSD - Administrative Services D...	INV0003080	03/18/2022	DISABILITY	11000-0001-22075	14.82
Globe Life & Accident Insurance...	INV0003081	03/18/2022	GLOBE LIFE INSURANCE	11000-0001-22080	110.00
GSD - Administrative Services D...	INV0003082	03/18/2022	HEALTH	11000-0001-22050	4,405.79
GSD - Administrative Services D...	INV0003083	03/18/2022	BASIC LIFE	11000-0001-22070	35.36
GSD - Administrative Services D...	INV0003084	03/18/2022	VISION	11000-0001-22060	49.48
Department 0001 - No Department Total:					9,773.91
Department: 2001 - Manager					
Verizon Wireless	9902280623	04/04/2022	Telecommunications-Phones	11000-2001-57160	51.97
WEX Bank	INV0003132	04/04/2022	Fuel - City Manager	11000-2001-56120	47.76
Department 2001 - Manager Total:					99.73
Department: 2002 - General Administration					
Sharp Electronics Corporation	9003730493	04/04/2022	Voice Over IP Phone System	11000-2002-57160	528.53
Sharp Electronics Corporation	9003731436	04/04/2022	Detect & Respond Management	11000-2002-55030	60.00
Sharp Electronics Corporation	9003731436	04/04/2022	Desktop Management	11000-2002-55030	225.00
NM Gas Co	INV0003112	04/04/2022	Natural Gas	11000-2002-57171	1,201.81
Comcast Business	INV0003118	04/04/2022	Telecommunications	11000-2002-57160	492.16
NM Water Service Company	INV0003120	04/04/2022	Water	11000-2002-57173	244.32
PNM	INV0003126	04/04/2022	Electricity	11000-2002-57170	604.84
Home Depot	676901242	04/07/2022	Items for City Hall	11000-2002-54010	107.52
Home Depot	67690224	04/07/2022	Items for City Hall	11000-2002-54010	256.92
Department 2002 - General Administration Total:					3,721.10
Department: 2004 - Finance/Budget/Accounting					
NM Municipal Clerks & Finance...	63747	04/04/2022	Renee Adams	11000-2004-57050	200.00
NM Municipal Clerks & Finance...	63747	04/04/2022	Angela Valadez	11000-2004-57050	200.00
Verizon Wireless	9902280623	04/04/2022	Telecommunications - Phones	11000-2004-57160	80.15
Department 2004 - Finance/Budget/Accounting Total:					480.15
Department: 2008 - Municipal Clerk					
NM Municipal Clerks & Finance...	63747	04/04/2022	Lisa Adair	11000-2008-57050	200.00
NM Municipal Clerks & Finance...	63750	04/04/2022	Lisa Adair	11000-2008-57050	75.00
Verizon Wireless	9902280623	04/04/2022	Telecommunications - Phones	11000-2008-57160	40.01
Department 2008 - Municipal Clerk Total:					315.01
Department: 2012 - Planning & Zoning					
Thomas S. Adair	INV0003136	04/07/2022	P&Z 3rd Quarter	11000-2012-51030	150.00
Thomas Scroggins	INV0003137	04/07/2022	P&Z 3rd Quarter	11000-2012-51030	150.00
John Keith Thompson	INV0003138	04/07/2022	P&Z 3rd Quarter	11000-2012-51030	120.00
Lawrence R. Gordon Jr.	INV0003140	04/07/2022	P&Z 3rd Quarter	11000-2012-51030	30.00
Melodie Good	INV0003141	04/07/2022	P&Z 3rd Quarter	11000-2012-51030	30.00
L.E. Rubin	INV0003145	04/07/2022	P&Z 3rd Quarter	11000-2012-51030	120.00
Department 2012 - Planning & Zoning Total:					600.00
Department: 2014 - Economic Development					
UKUU Creative	INV0003116	04/04/2022	EDC Social Media & Website Ma..	11000-2014-55999	161.81
Department 2014 - Economic Development Total:					161.81

Accounts Payable Approval Report

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Department: 3001 - Law Enforcement					
Verizon Wireless	9902280623	04/04/2022	Telecommunications - Phones	11000-3001-57160	46.76
Department 3001 - Law Enforcement Total:					46.76
Department: 3004 - Animal Control					
Valencia County Fiscal Office	AC2022-40	04/04/2022	Animal Control February 2022	11000-3004-55999	3,850.50
Department 3004 - Animal Control Total:					3,850.50
Department: 5101 - Public Works					
Woodlands Hardware	0082001	04/04/2022	Balnknet PO-Supplies	11000-5101-54060	14.94
Woodlands Hardware	0082241	04/04/2022	Balnknet PO-Supplies- Spray Paint	11000-5101-54060	4.43
Woodlands Hardware	0082341	04/04/2022	Balnknet PO-Supplies	11000-5101-54060	27.96
Home Depot	676900350	04/04/2022	Metal Shelving 32ft	11000-5101-56040	1,517.10
Verizon Wireless	9902280623	04/04/2022	Telecommunications - Phones	11000-5101-57160	91.98
WEX Bank	INV0003132	04/04/2022	Fuel - Public Works	11000-5101-56120	330.21
Ralph T. Barnes	2040	04/07/2022	Skilled Labor	11000-5101-55999	1,500.00
Home Depot	674894589	04/07/2022	Items for Public Works	11000-5101-56030	514.87
James Head	INV0003142	04/07/2022	Contract labor	11000-5101-55999	502.50
Department 5101 - Public Works Total:					4,503.99
Department: 5104 - Highways and Streets					
Wisconsin Lighting Lab	00033737	04/04/2022	Street light pole base repair	11000-5104-54050	2,397.00
Woodlands Hardware	0082341	04/04/2022	Supplies for Street Lights	11000-5104-54060	32.53
PNM	INV0003122	04/04/2022	Electricity	11000-5104-57170	140.63
PNM	INV0003123	04/04/2022	Electricity	11000-5104-57170	96.25
PNM	INV0003124	04/04/2022	Electricity	11000-5104-57170	38.74
PNM	INV0003127	04/04/2022	Electricity	11000-5104-57170	83.87
PNM	INV0003129	04/04/2022	Electricity	11000-5104-57170	160.87
PNM	INV0003130	04/04/2022	Electricity	11000-5104-57170	48.75
PNM	INV0003131	04/04/2022	Electricity	11000-5104-57170	63.51
Summit Electric Supply Co., Inc.	9008144770	04/07/2022	Blanket PO Materials for repairs	11000-5104-54050	196.51
Department 5104 - Highways and Streets Total:					3,258.66
Fund 11000 - General Operating Fund Total:					26,811.62
Fund: 20900 - Fire Protection					
Department: 3002 - Fire Protection					
Maloy Mobile Storage Inc.	0611829-IN	04/04/2022	Cargo Containers 4ea @ 8ft wid...	20900-3002-58010	6,965.00
UniqueFleet, LLC.	20772	04/04/2022	Maint. on 1999 Ford F350 Brush..	20900-3002-54040	1,510.01
TLC Uniforms	247049	04/04/2022	shirts and uniforms	20900-3002-56110	275.97
TLC Uniforms	247050	04/04/2022	shirts and uniforms	20900-3002-56110	31.99
Waterway of NM, LLC.	2804	04/04/2022	pump testing for units	20900-3002-55999	1,428.08
Home Depot	675055628	04/04/2022	Skid Steer	20900-3002-57130	300.00
Home Depot	675066443	04/04/2022	Skid Steer	20900-3002-57130	86.18
Verizon Wireless	9902280623	04/04/2022	Telecommunications - Phone	20900-3002-57160	74.40
NM Gas Co	INV0003111	04/04/2022	Natural Gas	20900-3002-57171	693.67
Comcast Business	INV0003119	04/04/2022	Telecommunications	20900-3002-57160	259.75
NM Water Service Company	INV0003121	04/04/2022	Water	20900-3002-57173	68.46
PNM	INV0003125	04/04/2022	Electricity	20900-3002-57170	199.24
PNM	INV0003128	04/04/2022	Electricity	20900-3002-57170	861.44
WEX Bank	INV0003132	04/04/2022	Fuel - Fire Department	20900-3002-56120	1,466.34
Department 3002 - Fire Protection Total:					14,220.53
Fund 20900 - Fire Protection Total:					14,220.53
Fund: 29500 - Bill Brown - Parks & Rec/Public Works Donation					
Department: 2002 - General Administration					
J & B Automotive Inc	JB63153	04/04/2022	Utility Enclosed trailer 6' x 10'	29500-2002-58020	5,090.00
Department 2002 - General Administration Total:					5,090.00
Fund 29500 - Bill Brown - Parks & Rec/Public Works Donation Total:					5,090.00
Fund: 29700 - County EMS GRT					
Department: 2002 - General Administration					
Verizon Wireless	9902280623	04/04/2022	Telecommunications - Phone	29700-2002-57160	1,739.92

Accounts Payable Approval Report

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
WEX Bank	INV0003132	04/04/2022	Fuel - EMS	29700-2002-56120	269.95
Department 2002 - General Administration Total:					2,009.87
Fund 29700 - County EMS GRT Total:					2,009.87
Fund: 30300 - State Legislative Appropriation Project					
Department: 2002 - General Administration					
Boss Laser	I-29763	04/04/2022	Laser Cutter for Maker Space	30300-2002-58030	13,519.87
Department 2002 - General Administration Total:					13,519.87
Fund 30300 - State Legislative Appropriation Project Total:					13,519.87
Fund: 39900 - Other Capital Projects					
Department: 2002 - General Administration					
Maloy Mobile Storage Inc.	0611829-IN	04/04/2022	Cargo Containers 4ea @ 8ft wid...	39900-2002-58030	20,895.00
American Fence Co.	2375382	04/04/2022	Chain link fence 150'x6' tall	39900-2002-58040	8,952.01
Department 2002 - General Administration Total:					29,847.01
Fund 39900 - Other Capital Projects Total:					29,847.01
Grand Total:					91,498.90

Report Summary

Fund Summary

Fund	Expense Amount
11000 - General Operating Fund	26,811.62
20900 - Fire Protection	14,220.53
29500 - Bill Brown - Parks & Rec/Public Works Donation	5,090.00
29700 - County EMS GRT	2,009.87
30300 - State Legislative Appropriation Project	13,519.87
39900 - Other Capital Projects	29,847.01
Grand Total:	91,498.90

Account Summary

Account Number	Account Name	Expense Amount
11000-0001-22050	Healthcare Insurance Pay...	8,821.17
11000-0001-22055	Dental Insurance Payable	568.78
11000-0001-22060	Vision Insurance Payable	98.96
11000-0001-22070	Life Insurance Payable	35.36
11000-0001-22075	Disability Payable	29.64
11000-0001-22080	Miscellaneous Employee ...	220.00
11000-2001-56120	Supplies - Vehicle Fuel	47.76
11000-2001-57160	Telecommunications	51.97
11000-2002-54010	Maintenance & Repairs - ...	364.44
11000-2002-55030	Contract - Professional Se...	285.00
11000-2002-57160	Telecommunications	1,020.69
11000-2002-57170	Utilities - Electricity	604.84
11000-2002-57171	Utilities - Natural Gas	1,201.81
11000-2002-57173	Utilities - Water	244.32
11000-2004-57050	Employee Training	400.00
11000-2004-57160	Telecommunications	80.15
11000-2008-57050	Employee Training	275.00
11000-2008-57160	Telecommunications	40.01
11000-2012-51030	Salaries - Term Position	600.00
11000-2014-55999	Contract - Other Services	161.81
11000-3001-57160	Telecommunications	46.76
11000-3004-55999	Contract - Other Services	3,850.50
11000-5101-54060	Maintenance Supplies	47.33
11000-5101-55999	Contract - Other Services	2,002.50
11000-5101-56030	Supplies - Field Supplies	514.87
11000-5101-56040	Supplies-Furniture/Fixture...	1,517.10
11000-5101-56120	Supplies - Vehicle Fuel	330.21
11000-5101-57160	Telecommunications	91.98
11000-5104-54050	Maintenance & Repair - F...	2,593.51
11000-5104-54060	Maintenance Supplies	32.53
11000-5104-57170	Utilities - Electricity	632.62
20900-3002-54040	Maintenance & Repairs - ...	1,510.01
20900-3002-55999	Contract - Other Services	1,428.08
20900-3002-56110	Supplies - Uniforms/Linen	307.96
20900-3002-56120	Supplies - Vehicle Fuel	1,466.34
20900-3002-57130	Rent of Equipment/Machi...	386.18
20900-3002-57160	Telecommunications	334.15
20900-3002-57170	Utilities - Electricity	1,060.68
20900-3002-57171	Utilities - Natural Gas	693.67
20900-3002-57173	Utilities - Water	68.46
20900-3002-58010	Buildings & Structures	6,965.00
29500-2002-58020	Equipment & Machinery	5,090.00
29700-2002-56120	Supplies - Vehicle Fuel	269.95
29700-2002-57160	Telecommunications	1,739.92
30300-2002-58030	Furniture & Fixtures	13,519.87
39900-2002-58030	Furniture & Fixtures	20,895.00

Account Summary

Account Number	Account Name	Expense Amount
39900-2002-58040	Infrastructure	8,952.01
	Grand Total:	91,498.90

Project Account Summary

Project Account Key	Expense Amount	
None	91,498.90	
	Grand Total:	91,498.90

Authorization Signatures

MAYOR & COUNCILORS

JOSHUA RAMSELL, MAYOR

MARGARET "PEGGY" GUTJAHR, MAYOR PRO-TEM

LAWRENCE GORDON, COUNCILOR

ARTHUR APODACA, COUNCILOR

JIM WINTERS, COUNCILOR

ATTEST:

ELIZABETH "LISA" ADAIR, MUNICIPAL CLERK

**STATE OF NEW MEXICO
CITY OF RIO COMMUNITIES
RESOLUTION 2022 – (07)
(FISCAL YEAR ENDING JUNE 30, 2021)**

WHEREAS, the City of Rio Communities Governing Body has approved and accepted its statutory requirement authorizing an independent public auditor (SJT Group, LLC, CPA). to perform the required annual financial audit for Fiscal Year 2020-21

WHEREAS, this audit, upon its completion, has been presented to the City of Rio Communities’ Governing Body per the authorization letter from the Office of the State Auditor dated March 17th, 2022

WHEREAS, NMAC 2.2.2.10 (M) (4) provides, in pertinent part, “if applicable, once the audit report has been officially released to the agency by the Office of the State Auditor (by way of letter), and the required waiting period of five calendar days has passed, unless waived by the agency, the audit report shall be presented to a quorum of the governing authority at a meeting held in accordance with the Open Meetings Act;”

NOW THEREFORE, BE IT RESOLVED, that the Governing Body of the City of Rio Communities hereby accepts and approves the completed audit report and findings as indicated within the attached documents.

ACCEPTED AND APPROVED this 11th day of April 2022 in special business session by the City of Rio Communities’ Governing Body.

City of Rio Communities Governing Body

Joshua Ramsell,
Mayor

Margaret R. Gutjahr,
Councilor Mayor Pro-tem

Arthur Apodaca,
Councilor

Lawrence R. Gordon,
Councilor

Jimmie Winters,
Councilor

ATTEST:

Elizabeth F. Adair,
Municipal Clerk



SJT GROUP LLC
CERTIFIED PUBLIC ACCOUNTANTS



State of New Mexico City of Rio Communities

Financial Statements,
Supplementary Information,
and
Independent Auditor's Reports,

June 30, 2021

State of New Mexico City of Rio Communities

Table of Contents

	<u>Page</u>
Official Roster	1
Independent Auditor’s Report	2-4
Management’s Discussion and Analysis	5-11
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13
Governmental Funds Financial Statements	
Balance Sheet – Governmental Funds	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	17
Statement of Revenues and Expenditures – Budget and Actual (Budgetary Basis) – General Fund	18
Statement of Revenues and Expenditures – Budget and Actual (Budgetary Basis) – Fire Protection Fund	19
Notes to the Financial Statements	20-36

State of New Mexico City of Rio Communities

Table of Contents – continued

	<u>Page</u>
Other Supplementary Information	
Nonmajor Governmental Funds Descriptions	37
Combining Balance Sheet – Nonmajor Governmental Funds	38
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds	39
Schedule of Deposits by Financial Institution and Schedule of Pledged Collateral By Financial Institution	40
Statement of Joint Powers Agreements	41
Compliance Section	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	42-43
Schedule of Findings and Responses	44-45
Summary Schedule of Prior Year Audit Findings	46
Exit Conference	47

State of New Mexico City of Rio Communities

Official Roster

Mayor and Council Members

Name	Title
Mark Gwinn, CMO	Mayor
Joshua Ramsell	Mayor Pro-Tem/Councilor
William "Bill" Brown, CMO	Councilor
Margaret "Peggy" Gutjahr, CMO	Councilor
Jim Winters	Councilor

Administrative Officials

Name	Title
Martin D. Moore, PhD	City Manager
Stephanie Finch, CMC, CPO	Finance Officer/Treasurer
Elizabeth "Lisa" Adair, CMC	Municipal Clerk



Independent Auditor's Report

Mr. Brian S. Colón, Esq., New Mexico State Auditor
 Mark Gwinn, Mayor and the City Council
 City of Rio Communities, New Mexico

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information and the budgetary comparisons for the general fund and major special revenue funds of the State of New Mexico, City of Rio Communities (the "City"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

 4811 Hardware Dr. NE, Suite E-4, Albuquerque, NM 87109

 (505) 312-8702  info@sjtgroupcpa.com  www.sjtgroupcpa.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the City as of June 30, 2021, and the respective changes in financial position and budgetary comparisons of the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other schedules required by 2.2.2 NMAC, listed as "other supplementary information" in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other schedules required by 2.2.2 NMAC are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other schedules required by 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 03, 2021, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

SJT Group LLC

Albuquerque, New Mexico
December 03, 2021

Management's Discussion and Analysis

State of New Mexico
City of Rio Communities
Management's Discussion and Analysis
For the Year Ended June 30, 2021

As management of the City of Rio Communities (the "City"), we offer the readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021. Please read it in conjunction with the financial statements of the City, which follows this section of the report.

Financial Highlights

- ◆ The assets of the City exceeded its liabilities at June 30, 2021, by \$11.4 million (net position). Of this amount, \$2.3 million (unrestricted net position) may be used to meet the City's ongoing obligations to its citizens and creditors.
- ◆ The City's net position increased by \$510,346 in fiscal year 2021.
- ◆ Virtually all of the City's revenues during fiscal years 2021 and 2020 were from state and local taxes (i.e. gross receipts, property, franchise), as well as state operating and capital grants.
- ◆ Total expenses of the City in fiscal years 2021 and 2020 were \$1.7 million and \$1.8 million, respectively. All fund expenditures in fiscal year 2021 were well within the City's approved budgets.

Overview of the Financial Report

The City's financial statements are comprised of four components: 1) *Management's Discussion and Analysis* (this section), 2) the *Basic Financial Statements*, 3) *Other Supplementary Information* and 4) the *Compliance Section*. The basic financial statements include two kinds of statements (government-wide financial statements and fund financial statements) that present different views of the City.

The first two statements, the statement of net position and the statement of activities, are *government-wide financial statements* that provide both long-term and short-term information about the City's overall financial status. *Fund financial statements* report the City's operations in more detail than the government-wide financial statements by providing information about the City's most significant funds.

The financial statements also include notes that explain some of the information in the financial statements and provide more detail. The financial statements are followed by *Other Supplementary Information*, which includes schedules required by 2.2.2 NMAC, as well as the *Compliance Section*, which presents the City's schedule of findings and responses and a schedule presenting the current year status of prior year audit findings (if any).

State of New Mexico
City of Rio Communities
Management's Discussion and Analysis
For the Year Ended June 30, 2021

Government-Wide Financial Statements

The statement of net position and the statement of activities report information about the City as a whole. All of the City's activities are reported as governmental activities. These activities are financed primarily through state and local taxes as well state operating grants. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in net position. You can think of the City's net position, the difference between assets and liabilities, as one indicator of whether its financial health is improving or deteriorating. Other nonfinancial factors, such influences from state or federal agencies, should be considered in addition to net position in measuring the City's financial health.

Fund Financial Statements

The fund financial statements provide detailed information about the City's most significant funds – not the City as a whole. Separate funds are established by the City to help control and manage revenues and expenditures for particular purposes or to show that the City is meeting legal responsibilities for using certain money. Additionally, separate funds are maintained to protect against the possibility of co-mingling funds.

Governmental funds focus on how cash and other financial assets flow in and out, with the balances that are left at year-end available for future spending. Governmental funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. Consequently, the governmental fund financial statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information in a reconciliation schedule that explains the relationship (or differences) between the amounts reported in the statement of net position and the statement of activities and the governmental funds financial statements.

The City maintains twelve individual governmental funds. Information is presented separately in the governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances for the City's four major government funds. Financial information from the other eight governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining financial statements elsewhere in this report.

State of New Mexico
City of Rio Communities
Management's Discussion and Analysis
For the Year Ended June 30, 2021

Budgetary comparison schedules, or the Statement of Revenue and Expenditures - Budget and Actual (on the City's budgetary basis), reports the original approved budget, final approved budget, and actual results presented on a budgetary basis of accounting for the City's general fund and major special revenue funds. A separate column is presented to report variances between the final approved budget and actual amounts.

Government-Wide Financial Analysis

Net Position. Table 1 reflects the condensed statement of net position as of June 30, 2021 and 2020.

TABLE 1
CONDENSED STATEMENT OF NET POSITION

	2021	2020
Assets		
Current assets	\$ 2,777,908	\$ 2,890,557
Capital assets, net	8,722,953	8,191,235
Total assets	11,500,861	11,081,792
Deferred Outflows of Resources		
Deferred amounts related to pensions	18,769	-
Total deferred outflows of resources	18,769	-
Liabilities		
Current liabilities	24,945	32,822
Compensated absences	11,224	9,606
Long-term debt	54,464	107,902
Total liabilities	90,633	150,330
Net Position		
Net investment in capital assets	8,668,489	8,083,333
Restricted	418,124	580,403
Unrestricted	2,342,384	2,267,726
Total net position	\$ 11,428,997	\$ 10,931,462

The City's current assets are made up primarily of cash of \$2.6 million. The City's other significant asset is capital assets, which had a balance of \$8.7 million, net of accumulated depreciation, at June 30, 2021.

State of New Mexico
City of Rio Communities
Management's Discussion and Analysis
For the Year Ended June 30, 2021

The City's current liabilities are primarily made up of accounts payable of \$5,233 as well as payroll liabilities of \$19,465. This includes accrued salaries and payroll taxes and benefits as of June 30, 2021.

Changes in Net Position. Table 2 summarizes the City's change in net position for the years ended June 30, 2021 and 2020.

TABLE 2
CONDENSED STATEMENT OF ACTIVITIES

	<u>2021</u>	<u>2020</u>
Revenues		
Charges for services	\$ 75	\$ 8,088
Operating grants and contributions	727,564	789,059
Capital grants and contributions	412,260	-
Taxes	1,003,723	991,289
Other	<u>23,725</u>	<u>33,084</u>
Total revenues	<u>2,167,347</u>	<u>1,821,520</u>
Expenses		
General government	687,297	775,919
Public safety	550,028	651,835
Public works	430,861	413,252
Interest	<u>1,626</u>	<u>3,065</u>
Total expenses	<u>1,669,812</u>	<u>1,844,071</u>
Change in net position	<u>\$ 497,535</u>	<u>\$ (22,551)</u>

During fiscal year 2021, net position increased by \$497,535. The increase was due to an increase in capital grants received for the purchase of brush removal trucks and the City's drainage plan. There were also decreases in general government and public safety expenditures related to supplies and small equipment compared to fiscal year 2020.

Expenses totaled \$1.7 million and \$1.8 million during fiscal years 2021 and 2020, respectively. The City's expenses were incurred primarily in the area of general government and public safety, comprising 74% and 77% of total expenses during fiscal years 2021 and 2020, respectively.

State of New Mexico
City of Rio Communities
Management's Discussion and Analysis
For the Year Ended June 30, 2021

Financial Analysis of the City's Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a governmental funds net resources available for spending at the end of the fiscal year. Governmental funds reported by the City include the general fund, special revenue funds, a capital projects fund, and a debt service fund.

Revenues for governmental functions overall totaled \$2.2 million in fiscal year 2021, which represents an increase of \$358,638 from fiscal year 2020. This is largely due to capital grants totaling \$412,260 received in fiscal year 2021 that were not received in fiscal year 2020. Expenditures for governmental functions, totaling \$2.3 million, increased by \$802,010 from fiscal year 2020. This is largely due to an increase in capital outlay expenditures. In fiscal year 2021, expenditures of governmental functions exceeded revenues by approximately \$105,000.

The general fund is the chief operating fund of the City. It is from here that the City pays for the public safety and other basic services it provides to its citizens. At the end of fiscal year 2021, unassigned fund balance of the general fund was \$2.3 million.

Overall, the general fund's performance resulted in expenditures exceeding revenues in fiscal year 2021 by \$45,994. The City's overall general fund financial position slightly decreased due to increased transfers out to other funds.

General Fund Budgetary Highlights

The City's approved budget for expenditures totaled \$1,183,524 for the general fund. The general fund budget represents a decrease of \$621,874 when compared to the approved budget from fiscal year 2020, which is mainly caused by transfers of \$550,000 received from other funds in fiscal year 2020 that did not occur in fiscal year 2021. Actual budgetary basis expenditures for the general fund in fiscal year 2021 totaled \$998,454, representing a positive variance of \$185,070.

State of New Mexico
City of Rio Communities
Management's Discussion and Analysis
For the Year Ended June 30, 2021

Capital Assets

The City's capital assets as of June 30, 2021 amount to \$8.7 million (net of accumulated depreciation). Capital assets include land, water rights, infrastructure, buildings and improvements, equipment and machinery, and vehicles, as follows:

	<u>2021</u>	<u>2020</u>
Land and water rights	\$ 137,500	\$ 137,500
Construction in progress	432,636	-
Infrastructure	6,911,229	6,848,293
Buildings and improvements	2,752,452	2,702,656
Equipment and machinery	396,089	364,408
Vehicles	922,427	421,313
Less: Accumulated depreciation	<u>(2,829,380)</u>	<u>(2,282,935)</u>
Total capital assets, net	<u>\$ 8,722,953</u>	<u>\$ 8,191,235</u>

For government-wide financial statement presentation purposes, all depreciable capital assets were depreciated from acquisition date to the end of the current fiscal year. Fund financial statements record capital asset purchases as expenditures. See Note 5 to the basic financial statements for more details regarding capital assets.

Long-Term Debt

At the end of fiscal year 2021, the City had a note payable outstanding of \$54,464 for the purchase of emergency vehicles. The City decreased the balance of this note payable by \$53,438 from fiscal year 2020, which represents principal payments made on the City's note payable with the New Mexico Finance Authority.

At June 30, 2021, the City also reported a compensated absences liability of \$11,224.

See Note 6 to the basic financial statements for more details about the City's long-term debt activity.

Economic Factors Affecting the Next Fiscal Year's Budget

The City of Rio Communities is located in Valencia County. Valencia County, like the rest of urban New Mexico, has a strong and balanced economy. Employment in the area has been stable for the past three years.

The City receives approximately 30 percent of its annual operating budget for the general fund from gross receipts and franchise taxes.

State of New Mexico
City of Rio Communities
Management's Discussion and Analysis
For the Year Ended June 30, 2021

Requests for Information

This financial report is designed to provide a general overview of the City's finances and to provide accountability for funds the City receives. If you have any questions about this report, or need additional financial information, contact:

City of Rio Communities
360 Rio Communities Blvd.
Rio Communities, New Mexico 87002

Basic Financial Statements

Government-Wide Financial Statements

State of New Mexico
City of Rio Communities
Statement of Net Position
June 30, 2021

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 2,591,761
Accounts receivable	<u>186,147</u>
Total current assets	2,777,908
Capital assets, net	<u>8,722,953</u>
Total assets	<u>11,500,861</u>
Deferred Outflows of Resources	
Deferred amounts related to pensions	<u>18,769</u>
Total deferred outflows of resources	<u>18,769</u>
Liabilities	
Current liabilities	
Accounts payable	5,233
Accrued payroll liabilities	19,465
Accrued interest	247
Compensated absences	11,224
Notes payable	<u>54,464</u>
Total liabilities	<u>90,633</u>
Net Position	
Net investment in capital assets	8,668,489
Restricted for:	
Public safety	279,434
Public works	55,363
Subsequent year's expenditures	83,327
Unrestricted	<u>2,342,384</u>
Total net position	<u>\$ 11,428,997</u>

The accompanying notes are an integral part of these financial statements.

State of New Mexico
City of Rio Communities
Statement of Activities
For the Year Ended June 30, 2021

Functions/Programs	Program Revenues				Governmental
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Activities Net (Expenses) Revenues and Changes in Net Position
Governmental activities:					
General government	\$ (687,297)	\$ 75	\$ 254,629	\$ 412,260	\$ (20,333)
Public safety	(550,028)	-	472,935	-	(77,093)
Public works	(430,861)	-	-	-	(430,861)
Interest	(1,626)	-	-	-	(1,626)
Total governmental activities	<u>\$ (1,669,812)</u>	<u>\$ 75</u>	<u>\$ 727,564</u>	<u>\$ 412,260</u>	<u>(529,913)</u>
General revenues:					
Gross receipt taxes					199,501
Property taxes					240,786
Franchise taxes					194,766
State shared taxes					368,670
Licenses and permits					9,993
Fines and forfeitures					2,069
Other					11,663
Total general revenues					<u>1,027,448</u>
Change in net position					497,535
Net position, beginning of year					<u>10,931,462</u>
Net position, end of year					<u><u>\$ 11,428,997</u></u>

The accompanying notes are an integral part of these financial statements.

Governmental Funds Financial Statements

State of New Mexico
City of Rio Communities
Balance Sheet – Governmental Funds
June 30, 2021

	110 General Fund	209 Fire Protection Fund	300 Capital Projects Fund	404 Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 2,182,898	\$ 117,314	\$ -	\$ 18	\$ 291,531	\$ 2,591,761
Accounts receivable, net	142,806	-	-	-	43,341	186,147
Total assets	<u>\$ 2,325,704</u>	<u>\$ 117,314</u>	<u>\$ -</u>	<u>\$ 18</u>	<u>\$ 334,872</u>	<u>\$ 2,777,908</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities						
Accounts payable	\$ 3,519	\$ 1,714	\$ -	\$ -	\$ -	\$ 5,233
Accrued payroll liabilities	19,465	-	-	-	-	19,465
Accrued interest	-	-	-	172	75	247
Total liabilities	<u>22,984</u>	<u>1,714</u>	<u>-</u>	<u>172</u>	<u>75</u>	<u>24,945</u>
Deferred inflows of resources						
Unavailable revenue - property taxes	<u>25,964</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,964</u>
Fund balances (deficits)						
Restricted	83,327	115,600	-	-	334,797	533,724
Unassigned	<u>2,193,429</u>	<u>-</u>	<u>-</u>	<u>(154)</u>	<u>-</u>	<u>2,193,275</u>
Total fund balances (deficits)	<u>2,276,756</u>	<u>115,600</u>	<u>-</u>	<u>(154)</u>	<u>334,797</u>	<u>2,726,999</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 2,325,704</u>	<u>\$ 117,314</u>	<u>\$ -</u>	<u>\$ 18</u>	<u>\$ 334,872</u>	<u>\$ 2,777,908</u>

The accompanying notes are an integral part of these financial statements.

State of New Mexico
City of Rio Communities
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2021

Total fund balance - governmental funds		\$ 2,726,999
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Capital assets	11,552,333	
Less accumulated depreciation	<u>(2,829,380)</u>	
		8,722,953
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Notes payable	(54,464)	
Compensated absences	<u>(11,224)</u>	
		(65,688)
Deferred outflows of resources are not current financial resources and therefore are not reported in the funds.		
Deferred outflows related to pensions		18,769
Delinquent property taxes not collected within sixty days after year-end are not considered "available" and are considered unavailable revenue in the governmental fund financial statements, but are considered revenue in the government-wide financial statements.		
		<u>25,964</u>
Net position - governmental activities		<u><u>\$ 11,428,997</u></u>

State of New Mexico
City of Rio Communities
Statement of Revenues, Expenditures, and
Changes in Fund Balance – Governmental Funds
For the Year Ended June 30, 2021

	110 General Fund	209 Fire Protection Fund	300 Capital Projects Fund	404 Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Gross receipt taxes	\$ 188,928	\$ -	\$ -	\$ -	\$ 10,573	\$ 199,501
Property taxes	241,064	-	-	-	-	241,064
Franchise taxes	194,766	-	-	-	-	194,766
State shared taxes	331,865	-	-	-	36,805	368,670
State grants	254,629	293,721	166,500	-	179,214	894,064
State appropriations	-	-	245,760	-	-	245,760
Licenses and permits	9,993	-	-	-	-	9,993
Fines and forfeitures	1,269	-	-	-	800	2,069
Charges for services	75	-	-	-	-	75
Other	10,114	1,545	-	4	-	11,663
Total revenues	<u>1,232,703</u>	<u>295,266</u>	<u>412,260</u>	<u>4</u>	<u>227,392</u>	<u>2,167,625</u>
Expenditures						
Current						
General government	584,807	-	-	-	-	584,807
Public safety	231,261	124,799	-	-	88,518	444,578
Public works	92,516	-	11,480	-	5,511	109,507
Debt service						
Principal	-	-	-	53,438	-	53,438
Interest	-	-	-	1,626	-	1,626
Capital outlay	91,342	55,445	860,497	-	70,879	1,078,163
Total expenditures	<u>999,926</u>	<u>180,244</u>	<u>871,977</u>	<u>55,064</u>	<u>164,908</u>	<u>2,272,119</u>
Excess (deficiency) of revenues over expenditures	<u>232,777</u>	<u>115,022</u>	<u>(459,717)</u>	<u>(55,060)</u>	<u>62,484</u>	<u>(104,494)</u>
Other Financing Sources (Uses)						
Transfers in	213,538	69,459	605,218	54,860	-	943,075
Transfers out	<u>(492,309)</u>	<u>(67,768)</u>	<u>(213,538)</u>	<u>-</u>	<u>(169,460)</u>	<u>(943,075)</u>
Total other financing sources (uses)	<u>(278,771)</u>	<u>1,691</u>	<u>391,680</u>	<u>54,860</u>	<u>(169,460)</u>	<u>-</u>
Net change in fund balances	(45,994)	116,713	(68,037)	(200)	(106,976)	(104,494)
Fund balances (deficits), beginning of year	<u>2,322,750</u>	<u>(1,113)</u>	<u>68,037</u>	<u>46</u>	<u>441,773</u>	<u>2,831,493</u>
Fund balance (deficits), end of year	<u>\$ 2,276,756</u>	<u>\$ 115,600</u>	<u>\$ -</u>	<u>\$ (154)</u>	<u>\$ 334,797</u>	<u>\$ 2,726,999</u>

The accompanying notes are an integral part of these financial statements.

State of New Mexico
City of Rio Communities
Reconciliation of the Governmental Funds Statement
of Revenues, Expenditures, and Changes in
Fund Balance to the Statement of Activities
For the Year Ended June 30, 2021

Net change in fund balances - governmental funds		\$ (104,494)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in the governmental funds as expenditures, however, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital outlay	1,078,163	
Depreciation expense	<u>(546,445)</u>	
		531,718
Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Net change in compensated absences		(1,618)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Principal payments on long-term debt	<u>53,438</u>	
		53,438
The changes in the City's pension liabilities, which are reported as expenses in the statement of activities, do not require the use of current financial resources and therefore is not reported as expenditures in governmental funds.		
		18,769
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds.		
Change in deferred inflows of resources related to delinquent property taxes.		<u>(278)</u>
Change in net position - governmental activities		<u><u>\$ 497,535</u></u>

The accompanying notes are an integral part of these financial statements.

State of New Mexico
City of Rio Communities
Statement of Revenues and Expenditures – Budget and Actual
(Budgetary Basis) – General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipt taxes	\$ 169,000	\$ 169,000	\$ 183,333	\$ 14,333
Property taxes	239,820	239,820	236,766	(3,054)
Franchise taxes	170,000	170,000	185,337	15,337
State shared taxes	302,000	352,000	327,687	(24,313)
State grants	160,000	265,500	254,629	(10,871)
Licenses and permits	6,150	13,150	9,993	(3,157)
Fines and forfeitures	2,200	2,200	1,269	(931)
Charges for services	500	500	75	(425)
Other	-	8,250	10,114	1,864
Total revenues	<u>1,049,670</u>	<u>1,220,420</u>	<u>1,209,203</u>	<u>(11,217)</u>
Expenses				
Current				
General government	557,760	706,160	629,366	76,794
Public safety	352,796	352,796	254,490	98,306
Public works	111,468	124,568	114,598	9,970
Total expenses	<u>1,022,024</u>	<u>1,183,524</u>	<u>998,454</u>	<u>185,070</u>
Excess (deficiency) of revenues over expenditures	<u>27,646</u>	<u>36,896</u>	<u>210,749</u>	<u>173,853</u>
Other Financing Sources (Uses)				
Transfers in	68,038	274,883	213,538	(61,345)
Transfers out	(90,000)	(601,845)	(492,310)	109,535
Total other financing sources (uses)	<u>(21,962)</u>	<u>(326,962)</u>	<u>(278,772)</u>	<u>48,190</u>
Net change in fund balance	5,684	(290,066)	\$ (68,023)	\$ 222,043
Budgeted cash carry forward	<u>2,172,210</u>	<u>2,172,210</u>		
Total	<u>\$ 2,177,894</u>	<u>\$ 1,882,144</u>		

Reconciliation to GAAP basis:

Net change in fund balance (Budgetary basis)	\$ (68,023)
To adjust applicable revenue accruals and deferrals	23,500
To adjust applicable expenditure accruals	(1,471)
Net change in fund balance (GAAP basis)	<u>\$ (45,994)</u>

The accompanying notes are an integral part of these financial statements.

State of New Mexico
City of Rio Communities
Statement of Revenues and Expenditures – Budget and Actual
(Budgetary Basis) – Fire Protection Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
State grants	\$ 293,586	\$ 293,586	\$ 293,721	\$ 135
Other	-	-	1,545	1,545
Total revenues	<u>293,586</u>	<u>293,586</u>	<u>295,266</u>	<u>1,680</u>
Expenses				
Current				
Public safety	<u>218,500</u>	<u>218,500</u>	<u>188,460</u>	<u>30,040</u>
Total expenses	<u>218,500</u>	<u>218,500</u>	<u>188,460</u>	<u>30,040</u>
Excess (deficiency) of revenues over expenditures	<u>75,086</u>	<u>75,086</u>	<u>106,806</u>	<u>31,720</u>
Other Financing Sources (Uses)				
Transfers in	11,910	69,460	69,459	1
Transfers out	<u>(55,554)</u>	<u>(68,462)</u>	<u>(67,768)</u>	<u>694</u>
Total other financing sources (uses)	<u>(43,644)</u>	<u>998</u>	<u>1,691</u>	<u>695</u>
Net change in fund balance	31,442	76,084	<u>\$ 108,497</u>	<u>\$ 32,413</u>
Budgeted cash carry forward	-	-		
Total	<u>\$ 31,442</u>	<u>\$ 76,084</u>		
Reconciliation to GAAP basis:				
Net change in fund balance (Budgetary basis)			\$ 108,497	
To adjust applicable expenditure accruals			<u>8,216</u>	
Net change in fund balance (GAAP basis)			<u>\$ 116,713</u>	

The accompanying notes are an integral part of these financial statements.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

1) History and Organization

The City of Rio Communities (the “City”) was incorporated in 2013. The City operates under a Council-Mayor form of government and provides the following services as authorized by its charter: public safety (police and fire), public works (highways and streets), and general administrative services.

Financial Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

In evaluating how to define the City, for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 39, GASB Statement No. 61 and GASB Statement No. 80. Blended component units, although legally separate entities, are in substance part of the government’s operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

The basic—but not the only—criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters.

A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens.

A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity.

Based upon the application of these criteria, the City has no component units, and is not a component unit of another governmental agency.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

2) Summary of Significant Accounting Principles

Accounting Standards

The accompanying financial statements have been prepared in accordance with the accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units. The GASB is the standard-setting body for governmental accounting and financial reporting. GASB standards and interpretations constitute GAAP for governments.

Basis of Presentation

Government-Wide Financial Statements. The government-wide financial statements include a statement of net position and a statement of activities. These statements present information about the City as a whole. These statements include the financial activities of the overall entity, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements present the governmental activities of the City. Governmental activities generally are financed through taxes and state grants.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. Indirect expenses are allocated to program/functions that they benefit.

Fund Financial Statements. The fund financial statements provide information about the City's funds. Separate statements for each fund category: governmental, proprietary and fiduciary are displayed, as applicable. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor governmental funds. The City reports the following major governmental funds:

- ◆ *General Fund*—is the City's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.
- ◆ *Fire Protection Fund (59A-53-2, NMSA 1978)*—This fund accounts for state fire marshal funds used for the operation of the fire department.
- ◆ *Capital Projects Fund*—This fund accounts for state capital outlay funds used to purchase and repair City buildings as approved through City Council resolution.
- ◆ *Debt Service Fund*—This fund accounts for funds required to pay off the City's loans as approved through City Council resolution.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

2) Summary of Significant Accounting Principles – continued

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements. The statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange include grants, entitlements and donations. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which eligibility requirements have been satisfied.

Fund Financial Statements. Governmental funds are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in its governmental funds to be available if the revenues are collected within sixty days after year-end.

Expenditures are recorded when the related fund liability is incurred. However, principal and interest on general long-term liabilities and claims and judgments are recorded as fund liabilities and expenditures when they are due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Revenue Recognition

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period, subject to the availability criterion. Sales and use taxes are classified as derived tax revenues and are recognized as revenue when the underlying exchange takes place and the revenues are measurable and available. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met, subject to the availability criterion. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

2) Summary of Significant Accounting Principles – continued

Accounts Receivable

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. At June 30, 2021, all receivables are considered to be 100% collectible.

In the government-wide and governmental fund financial statements, delinquent property taxes are recorded when levied. Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments by November 10th and April 10th. Property taxes uncollected after November 10th and April 10th are considered delinquent and the City may assess penalties and interest. The taxes attach as an enforceable lien on property thirty (30) days thereafter, at which time they become delinquent. Property taxes are collected by Valencia County and remitted monthly to the City.

Capital Assets

According to Section 12-6-10 NMSA 1978, capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation on all capital assets is provided using the straight-line basis over the following estimated useful lives of the assets:

<u>Asset Class</u>	<u>Useful Life</u>
Infrastructure	30 years
Buildings and improvements	40 years
Equipment and machinery	5-15 years
Vehicles	5-10 years

Compensated Absences

Qualified employees are entitled to accumulate paid time off (PTO) according to a graduated leave schedule of 120 to 195 hours per year, depending upon the length of service and employees hire date.

Vested or accumulated PTO that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the fund that will pay it. In prior years, substantially all of the related expenditures have been liquidated by the general fund. Amounts of vested or accumulated PTO that are not expected to be liquidated with expendable available financial resources are reported in the government-wide statement of net position.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

2) Summary of Significant Accounting Principles – continued

Deferred Outflows/Inflows of Resources

In addition to assets, the governmental funds balance sheet and government-wide statement of net position report a separate section for deferred outflows of resources. This separate financial statement element represents a *consumption* of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditure) until that time. In the government-wide financial statements, the City reports deferred outflows of resources in relation to its pension activity. The City has recorded \$18,769 of deferred outflows related to pensions and is reflected in the statement of net position.

In addition to liabilities, the governmental funds balance sheet and government-wide statement of net position report a separate section for deferred inflows of resources. This separate financial statement element represents an *acquisition* of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Revenue must be susceptible to accrual (measurable and available to finance expenditures of the current fiscal period) to be recognized. If assets are recognized in connection with a transaction, but those assets are not yet available to finance expenditures of the current fiscal period, then the assets must be offset by deferred inflows of resources. The City reports one type of deferred inflow which arises under the modified accrual basis of accounting. Accordingly, the financial statement line items “unavailable revenue – property taxes” is reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The City has recorded \$25,964 related to property taxes considered “unavailable”.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Mexico Public Employees Retirement Association (PERA) and additions to/deductions from PERA’s fiduciary net position have been determined on the same basis as they are reported by PERA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

2) Summary of Significant Accounting Principles – continued

Net Position and Fund Balance

In the government-wide financial statements, net position is classified into the following categories:

- ◆ *Net investment in capital assets*—Consists of capital assets, net of accumulated depreciation and outstanding principal balances attributable to the acquisition, construction, or improvement of those assets;
- ◆ *Restricted*—When constraints placed on an assets use are either (1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation. The basic concept is that restrictions are not unilaterally established by a reporting government itself and cannot be removed without the consent of those imposing the restrictions. This category of net position is intended to identify resources that were received or earned by the City with an explicit understanding between the City and the resource providers that the funds would be used for a specific purpose;
- ◆ *Unrestricted*—Consists of net position that does not meet the definition of the two preceding categories.

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the City classifies fund balance primarily on the extent to which the City is bound to observe constraints imposed on the use of the resources reported in governmental funds. This statement provides the following classifications:

- ◆ *Nonspendable*—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.
- ◆ *Restricted*—Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- ◆ *Committed*—Amounts that can only be used for specific purposes to constraints imposed by formal action of the highest level of authority, the City Council. Those committed amounts cannot be used for any other purpose unless the Council removes or changes the specific use by taking the same type of action (for example, resolution or ordinance) it employed to previously commit those amounts;

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

2) Summary of Significant Accounting Principles – continued

- ◆ *Assigned*—Amounts that are constrained by the City’s intent to be used for specific purposes, but are neither restricted nor committed and should be reported as assigned fund balance. The City Council has not delegated the authority to assign amounts to any individuals or Commissions within the City;
- ◆ *Unassigned*—Residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount.

The City’s policy for maintaining a minimum amount of fund balance for operations is to minimize any sudden and unplanned discontinuity to programs and operations and for unforeseen contingencies. At a minimum, the budget shall ensure that the City holds cash reserves equal to 1/12th of the general fund’s annual expenditures as required by the New Mexico Department of Finance and Administration (NM DFA). This restricted fund balance for the City is \$83,327 at June 30, 2021.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

Use of Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Tax Abatements

GASB Statement No. 77, *Tax Abatement Disclosures*, requires disclosure of tax abatement information about (1) a reporting government’s own tax abatement agreements and (2) those that are entered into by other governments that reduce the reporting government’s tax revenues. For financial statement reporting purposes, this statement defines a tax abatement as resulting from an agreement between a government and an individual or entity in which the government promises to forego tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. These tax abatements may affect the financial position of the government and its results of operations, including its ability to raise resources in the future.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

2) Summary of Significant Accounting Principles – continued

The City has evaluated the requirements of GASB Statement No. 77 and has concluded that this disclosure requirement does not apply to the City.

Budgetary Data

Annual budgets of the City are prepared prior to June 1 and must be approved by resolution of the City Council and submitted to the NM DFA for State approval. Once the budget has been formally approved, any budget adjustment requests (BAR) must also be approved by the City Council and NM DFA. A separate budget is prepared for each fund of the City. Line items within each budget may be over-expended; however, it is not legally permissible to over-expend any budget in total by fund.

State law prescribes that the City’s budget be prepared on the basis of cash receipts and cash expenditures. Therefore, budgetary comparison statements are prepared on a cash basis to compare actual revenues and expenditures with a cash basis budget, as amended. Since the budgetary basis differs significantly from the basis of accounting used to present financial statements in conformity with GAAP, a reconciliation of the budgetary comparison statements to the GAAP basis financial statements is presented at the bottom of each budgetary comparison statement.

New Accounting Standards

The following GASB pronouncements, which may have a future impact on the City, have been issued, but are not yet effective, at June 30, 2021:

- ◆ GASB Statement No. 84, *Fiduciary Activities*
- ◆ GASB Statement No. 87, *Leases*
- ◆ GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- ◆ GASB Statement No. 90, *Majority Equity Interest – an amendment of GASB Statement No. 14 and Statement No. 61*
- ◆ GASB Statement No. 91, *Conduit Debt Obligations*
- ◆ GASB Statement No. 92, *Omnibus 2020*
- ◆ GASB Statement No. 93, *Replacement of Interbank Offered Rates*
- ◆ GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Payment Arrangements*
- ◆ GASB Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

2) Summary of Significant Accounting Principles – continued

- ◆ GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*
- ◆ GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*
- ◆ GASB Statement No. 98, *The Annual Comprehensive Financial Report*

The City will implement the new GASB pronouncements in the fiscal year no later than the required effective date. Management is still evaluating the financial impact of these pronouncements.

3) **Cash and Cash Equivalents**

State statutes authorize the investment of City funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. Deposits of funds may be made in interest or noninterest-bearing checking accounts in one or more banks or savings and loan associations. Deposits may be made to the extent that they are insured by an agency of the United States or collateralized as required by statute. The financial institution must provide pledged collateral for at least 50% of the deposit amount in excess of the deposit insurance.

At June 30, 2021, the carrying amount of the City's cash and cash equivalents was comprised of the following:

Carrying amount of deposits	\$ 2,591,667
Cash on hand	76
NMFA reserve funds	18
Total cash and cash equivalents	<u>\$ 2,591,761</u>
Statement of net position - cash and cash equivalents	<u>\$ 2,591,761</u>

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

3) Cash and Cash Equivalents – continued

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk, other than state statutes as set forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2021, the City’s bank deposits were exposed to custodial credit risk as follows:

	United Business Bank
Bank balance of deposits	\$ 2,681,351
Less: FDIC insurance coverage	(250,000)
Total uninsured deposits	2,431,351
Less: Pledged collateral at fair value	(1,500,000)
Total uninsured/uncollateralized deposits	\$ 931,351
Collateral requirement (50%)	\$ 1,215,676
Pledged collateral	1,500,000
Over (under) collateralized	\$ 284,324

4) **Accounts Receivable**

Accounts receivable of the City are as follows as of June 30, 2021:

	General Fund	Nonmajor Governmental Funds	Total
<i>Governmental activities</i>			
Gross receipts tax	\$ 84,683	\$ 43,341	\$ 128,024
Property tax	32,924	-	32,924
Franchise tax	23,370	-	23,370
Other	1,829	-	1,829
Total accounts receivable, net	\$ 142,806	\$ 43,341	\$ 186,147

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

5) Capital Assets

Capital assets activity for the year ended June 30, 2021 was as follows:

<i>Governmental activities</i>	Beginning Balance	Additions	Deletions	Ending Balance
<i>Capital assets not being depreciated</i>				
Land and water rights	\$ 137,500	\$ -	\$ -	\$ 137,500
Construction in progress	-	432,636	-	432,636
Total capital assets not being depreciated	<u>137,500</u>	<u>432,636</u>	<u>-</u>	<u>570,136</u>
<i>Capital assets being depreciated</i>				
Infrastructure	6,848,293	62,936	-	6,911,229
Buildings and improvements	2,702,656	49,796	-	2,752,452
Equipment and machinery	364,408	31,681	-	396,089
Vehicles	421,313	501,114	-	922,427
Total capital assets being depreciated	<u>10,336,670</u>	<u>645,527</u>	<u>-</u>	<u>10,982,197</u>
<i>Less accumulated depreciation</i>				
Infrastructure	(1,578,368)	(321,354)	-	(1,899,722)
Buildings and improvements	(368,875)	(129,769)	-	(498,644)
Equipment and machinery	(130,042)	(40,844)	-	(170,886)
Vehicles	(205,650)	(54,478)	-	(260,128)
Total accumulated depreciation	<u>(2,282,935)</u>	<u>(546,445)</u>	<u>-</u>	<u>(2,829,380)</u>
Capital assets being depreciated, net	<u>8,053,735</u>	<u>99,082</u>	<u>-</u>	<u>8,152,817</u>
Total capital assets, net	<u>\$ 8,191,235</u>	<u>\$ 531,718</u>	<u>\$ -</u>	<u>\$ 8,722,953</u>

Depreciation expense for the year ended June 30, 2021 was charged to the following functions of the City's governmental activities:

General government	\$ 119,641
Public safety	105,450
Public works	321,354
	<u>\$ 546,445</u>

6) Long-Term Debt

Changes in the City's long-term debt balances for the year ended June 30, 2021 were as follows:

<i>Governmental activities</i>	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
NMFA loan	\$ 107,902	\$ -	\$ (53,438)	\$ 54,464	\$ 54,464
Compensated absences	9,606	17,281	(15,663)	11,224	11,224
	<u>\$ 117,508</u>	<u>\$ 17,281</u>	<u>\$ (69,101)</u>	<u>\$ 65,688</u>	<u>\$ 65,688</u>

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

6) Long Term Debt – continued

During fiscal year 2018, the City entered into a loan agreement with the New Mexico Finance Authority (NMFA) in the amount of \$261,488 to finance the purchase of emergency vehicles. The term of the loan is five years and carries a variable interest rate ranging from 1.66% - 2%. The loan will be paid from the revenues received pursuant to the Fire Protection Fund Law (NMSA 59A-53-1). There are no provisions for the acceleration of maturity of the principal of the loan in the event of a default in the payment of principal or interest on the loan.

Payments on the loan began on May 1, 2018. Debt service payments are liquidated from resources of the Fire Protection Fund via an intercept agreement with the New Mexico Public Regulation Commission.

Future scheduled payments on the NMFA loan are as follows:

<i>Years Ending June 30,</i>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	<u>54,464</u>	<u>1,090</u>	<u>55,554</u>
Total	<u>\$ 54,464</u>	<u>\$ 1,090</u>	<u>\$ 55,554</u>

Compensated absences are typically paid with general fund resources when used by employees.

7) **Transfers**

The City had the following interfund transfers, made to supplement other funding sources, for the year ended June 30, 2021:

<i>Governmental activities</i>	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 213,538	\$ (492,309)
Fire protection fund	69,459	(67,768)
Municipal street fund (nonmajor governmental fund)	-	(100,000)
Capital projects fund	605,218	(213,538)
County EMS fund (nonmajor governmental fund)	-	(57,550)
Wildland protection fund (nonmajor governmental fund)	-	(11,910)
Debt service fund	<u>54,860</u>	<u>-</u>
Total transfers in (out)	<u>\$ 943,075</u>	<u>\$ (943,075)</u>

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

8) Defined Benefit Pension Plan – PERA

The City Council approved a resolution during fiscal year 2020 to participate in PERA as an affiliated public employer effective July 1, 2020. The City adopted the Municipal General Coverage Plan 1, the Municipal Police Plan 1, and the Municipal Fire Plan 1 within PERA.

General Information About the Pension Plan

Plan Description. Public Employees Retirement Fund is a cost-sharing, multiple-employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officers, Municipal General, Municipal Police/Detention Officers, Municipal Fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the Public Employees Retirement Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), each employee and elected official of every affiliated public employer is required to be a member in the Public Employees Retirement Fund, unless specifically excluded.

Benefits Provided. Benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for TIER I members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Certain police and fire members may retire at any age with 20 or more years of service for Tier I members. Generally, the amount of retirement pension is based on final average salary, which is defined under Tier I as the average of salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 90% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivors' annuities are also available.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

8) Defined Benefit Pension Plan – PERA – continued

The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013 with the passage of Senate Bill 27 in the 2013 Legislative Session. Under the new requirements (Tier II), general members are eligible to retire at any age if the member has at least eight years of service credit and the sum of the member’s age and service credit equals at least 85 or at age 67 with 8 or more years of service credit. General members hired on or before June 30, 2013 (Tier I) remain eligible to retire at any age with 25 or more years of service credit.

Under Tier II, police and firefighters in Plans 3, 4 and 5 are eligible to retire at any age with 25 or more years of service credit. State police and adult correctional officers, peace officers and municipal juvenile detention officers will remain in 25-year retirement plans, however, service credit will no longer be enhanced by 20%. All public safety members in Tier II may retire at age 60 with 6 or more years of service credit. Generally, under Tier II pension factors were reduced by 0.5%, employee contributions increased 1.5% and effective July 1, 2014 employer contributions were raised 0.05%. The computation of final average salary increased as the average of salary for 60 consecutive months.

Contributions: See PERA’s publicly available comprehensive annual financial report obtained at <http://www.nmpera.org/financialoverview>, for the employer and employee contribution rates in effect for fiscal year 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the City did not report a liability for its proportionate share of the net pension liability due to the measurement date of the liability by PERA. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2020 using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date of June 30, 2020. This measurement date was prior to the City’s effective adoption and participation date.

For the year ended June 30, 2021, the City did not recognize pension expense due to the measurement date of the pension liability and the City’s effective participation date in the pension plan. At June 30, 2021, the City reported deferred outflows of resources of \$18,769 for the City’s contributions subsequent to the measurement date.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

8) Defined Benefit Pension Plan – PERA – continued

Actuarial assumptions. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2019
Actuarial cost method	Entry age normal
Amortization method	Level percentage pay
Amortization period	Solved for based on statutory rates
Asset valuation method	4 year smoothed market value
Actuarial assumptions:	
- Investment rate of return	7.25% annual rate, net of investment expense
- Projected benefit payment	100 years
- Payroll growth	3.00%
- Projected salary increases	3.25% to 13.50%
- Includes inflation at	2.50% and 2.75% for all other years
- Mortality assumption	The mortality assumptions are based on the RPH-2014 Blue Collar mortality table with female ages set forward one year. Future improvement in mortality rates is assumed using 60% of the MP-2017 projection scale generationally. For non-public safety groups, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups.
- Experience study dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2013 to June 30, 2017 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2020. These assumptions were adopted by the Board and used in the June 30, 2019 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

8) Defined Benefit Pension Plan – PERA – continued

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

All Funds - Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	35.50%	5.90%
Risk reduction and mitigation	19.50%	1.00%
Credit oriented fixed income	15.00%	4.20%
Real assets	20.00%	6.00%
Multi-risk allocation	<u>10.00%</u>	6.40%
Total	<u>100.00%</u>	

Discount rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2020. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The projections of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued PERA financial reports.

State of New Mexico
City of Rio Communities
Notes to the Financial Statements
June 30, 2021

9) Fund Deficit

The City had a deficit fund balance in the Debt Service Fund (fund 404) of \$154. The City will cover this deficit with transfers from the General Fund in the upcoming fiscal year.

10) Risk Management

The City is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of property, errors and omissions and natural disasters. The City participates in the New Mexico Self-Insurers' Fund risk pool.

The City has not filed any claims for which the settlement amount exceeded the insurance coverage during the past three years. However, should a claim be filed against the City which exceeds the insurance coverage, the City would be responsible for a loss in excess of the coverage amounts. As claims are filed, the New Mexico Self-Insurers' Fund assesses and estimates the potential for loss and handles all aspects of the claim. Insurance coverage has not changed significantly from prior years and coverages are expected to be continued.

At June 30, 2021, no unpaid claims have been filed which exceed the policy limits and to the best of management's knowledge and belief all known and unknown claims will be covered by insurance. The City is not aware of any major lawsuits that have been filed.

11) Concentrations

The City depends on financial resources flowing from, or associated with, the State of New Mexico. Because of this dependency, the City is subject to changes in the specific flows of intergovernmental revenues based on modifications to State laws and appropriations.

Other Supplementary Information

State of New Mexico

City of Rio Communities

Nonmajor Governmental Fund Descriptions

Corrections Fund. This fund accounts for the proceeds of the State of New Mexico approved assessments for the municipal court, for which expenditures are designated for the care of prisoners. Authority is NMSA 1978, Section 33-2-25.

Environmental Gross Receipts Tax (GRT) Fund. This fund accounts for the 0.25% gross receipts tax funding used for the acquisition, construction, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities. Authority is NMSA 1978, Section 7-19D-1 to 7-19D-11.

Emergency Medical Services (EMS) Fund. This fund accounts for annual grant from the Emergency Medical Service Fund Act. Funding is made available to municipalities in proportion to their needs, for use in the establishment and enhancement of local emergency medical services that assist in reducing injury and loss of life. Authority is NMSA 1978, Section 24-10A-1 to 24-10A-9.

Law Enforcement Fund. This fund accounts for state grants from the State of New Mexico which are to be utilized to enhance the efficiency and effectiveness of law enforcement protection. Authority is NMSA 1978, Section 29-13-1 to 29-13-9.

Municipal Street Fund. This fund accounts for gas tax and road cut ordinance funds used for repairing and maintaining the City's streets. Authority is NMSA 1978, Sections 7-24A-1 to 7-24A-21.

County Fire GRT Fund. This fund accounts for resources received from Valencia County for the operation of fire protection services. Authority is NMSA 1978, Section 7-20E-15.

County EMS Fund. This fund accounts for resources received from Valencia County for the operation of emergency medical services operations. Authority is NMSA 1978, Section 7-24-E-22.

Wildland Protection Fund. This fund accounts for reimbursements received for assistance with wildland fire protection. Authority is City Council resolution.

State of New Mexico
City of Rio Communities
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	201	202	206	211	216	296	297	298	Total
	Corrections	Environmental	EMS	Law	Municipal	County	County	Wildland	Nonmajor
	Fund	GRT	Fund	Enforcement	Street	Fire GRT	EMS	Protection	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
Assets									
Cash and cash equivalents	\$ 6,684	\$ 22,020	\$ 7,782	\$ 17,215	\$ 29,900	\$ 12,222	\$ 195,708	\$ -	\$ 291,531
Accounts receivable, net	-	1,810	-	-	1,633	9,025	30,873	-	43,341
Total assets	<u>\$ 6,684</u>	<u>\$ 23,830</u>	<u>\$ 7,782</u>	<u>\$ 17,215</u>	<u>\$ 31,533</u>	<u>\$ 21,247</u>	<u>\$ 226,581</u>	<u>\$ -</u>	<u>\$ 334,872</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances									
Liabilities									
Accrued interest	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75
Total liabilities	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75</u>
Fund balances									
Restricted	6,609	23,830	7,782	17,215	31,533	21,247	226,581	-	334,797
Total fund balances	<u>6,609</u>	<u>23,830</u>	<u>7,782</u>	<u>17,215</u>	<u>31,533</u>	<u>21,247</u>	<u>226,581</u>	<u>-</u>	<u>334,797</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,684</u>	<u>\$ 23,830</u>	<u>\$ 7,782</u>	<u>\$ 17,215</u>	<u>\$ 31,533</u>	<u>\$ 21,247</u>	<u>\$ 226,581</u>	<u>\$ -</u>	<u>\$ 334,872</u>

State of New Mexico
City of Rio Communities
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	201	202	206	211	216	296	297	298	Total
	Corrections	Environmental	EMS	Law	Municipal	County	County	Wildland	Nonmajor
	Fund	GRT	Fund	Enforcement	Street	Fire GRT	EMS	Protection	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
Revenues									
Gross receipt taxes	\$ -	\$ 10,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,573
State shared taxes	-	-	-	-	36,805	-	-	-	36,805
State grants	-	-	8,000	20,000	-	35,093	116,121	-	179,214
Fines and forfeitures	800	-	-	-	-	-	-	-	800
Total revenues	<u>800</u>	<u>10,573</u>	<u>8,000</u>	<u>20,000</u>	<u>36,805</u>	<u>35,093</u>	<u>116,121</u>	<u>-</u>	<u>227,392</u>
Expenditures									
Current									
Public safety	-	-	4,236	15,162	-	31,681	37,439	-	88,518
Public works	-	5,511	-	-	-	-	-	-	5,511
Capital outlay	-	-	-	-	21,083	-	49,796	-	70,879
Total expenditures	<u>-</u>	<u>5,511</u>	<u>4,236</u>	<u>15,162</u>	<u>21,083</u>	<u>31,681</u>	<u>87,235</u>	<u>-</u>	<u>164,908</u>
Excess (deficiency) of revenues over expenditures	<u>800</u>	<u>5,062</u>	<u>3,764</u>	<u>4,838</u>	<u>15,722</u>	<u>3,412</u>	<u>28,886</u>	<u>-</u>	<u>62,484</u>
Other Financing Sources (Uses)									
Transfers out	-	-	-	-	(100,000)	-	(57,550)	(11,910)	(169,460)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>(57,550)</u>	<u>(11,910)</u>	<u>(169,460)</u>
Net change in fund balances	800	5,062	3,764	4,838	(84,278)	3,412	(28,664)	(11,910)	(106,976)
Fund balances, beginning of year	<u>5,809</u>	<u>18,768</u>	<u>4,018</u>	<u>12,377</u>	<u>115,811</u>	<u>17,835</u>	<u>255,245</u>	<u>11,910</u>	<u>441,773</u>
Fund balances, end of year	<u>\$ 6,609</u>	<u>\$ 23,830</u>	<u>\$ 7,782</u>	<u>\$ 17,215</u>	<u>\$ 31,533</u>	<u>\$ 21,247</u>	<u>\$ 226,581</u>	<u>\$ -</u>	<u>\$ 334,797</u>

State of New Mexico
City of Rio Communities
Schedule of Deposits by Financial Institution
June 30, 2021

Name/Account Type	Bank Balance	Deposits in Transit	Outstanding Checks	Book Balance
<i>United Business Bank</i>				
Checking account - operating	\$ 1,951,341	\$ 133	\$ (89,817)	\$ 1,861,657
Checking account - reserve	730,010	-	-	730,010
<i>New Mexico Finance Authority</i>				
Reserve fund	18	-	-	18
Petty cash	-	-	-	76
Total cash and cash equivalents	<u>\$ 2,681,369</u>	<u>\$ 133</u>	<u>\$ (89,817)</u>	<u>\$ 2,591,761</u>

State of New Mexico
City of Rio Communities
Schedule of Collateral by Financial Institution
June 30, 2021

Name/Collateral description	Reference	Current Market Value
<i>United Business Bank</i>		
Federal Home Loan Bank - Letter of Credit	2019-762	\$ 1,500,000

State of New Mexico City of Rio Communities Schedule of Joint Power Agreements June 30, 2021

Joint Powers Agreement	Participants	Responsible party	Description	Beginning and ending dates	Total estimated project amount and amount applicable to agency	Amount contributed by City during current fiscal year	Audit Responsibility	Fiscal agent and responsible reporting entity
Continuation of Services	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County	Animal Control Services	7/1/2016 - Ongoing	\$ 20,000	\$ 13,862	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County
VRECC	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County	Provided enhanced 911 and dispatch services	6/30/2018 - Ongoing	\$ 33,000	\$ 18,641	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County
Corrections	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County	Housing and care of prison detainees	7/22/2014 - Ongoing	\$ 50,000	\$ -	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County
Law Enforcement Protection	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County	Designation of municipal law enforcement office to City of Rio Communities	7/7/2016 - Ongoing	\$ 150,000	\$ 150,000	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County
Emergency Medical Services	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County	As necessary medical direction on behalf of medical director and medical wast disposal	7/7/2016 - Ongoing	\$ 5,000	\$ 4,575	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County
Roadside Installation	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County	Installation of city road signs	7/7/2016 - Ongoing	\$ -	\$ -	City of Rio Communities and Valencia County	City of Rio Communities and Valencia County
Mutual Wildfire Supression	City of Rio Communities and EMNRD	City of Rio Communities and EMNRD	Mutual wildfire suppression, management assistanc, cooperation and use of federal excess property	1/1/2016 - Ongoing	\$ -	\$ -	City of Rio Communities and EMNRD	City of Rio Communities and EMNRD
Countywide EMS Tax Transference (40%) ("EMS GRT VC")	City of Rio Communities Countwide (MOA)	City of Rio Communities Countwide (MOA)	Emergency communications and medical behavioral services tax	7/1/2016 - Ongoing	\$ -	\$ -	City of Rio Communities Countwide (MOA)	City of Rio Communities Countwide (MOA)

Compliance Section



Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards*

Mr. Brian S. Colón, Esq., New Mexico State Auditor
Mark Gwinn, Mayor and the City Council
City of Rio Communities, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison for the general fund and major special revenue funds of the State of New Mexico, City of Rio Communities (the "City") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 03, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

 4811 Hardware Dr. NE, Suite E-4, Albuquerque, NM 87109

 (505) 312-8702  info@sjtgroupcpa.com  www.sjtgroupcpa.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SJT Group LLC

Albuquerque, New Mexico
December 03, 2021

State of New Mexico
City of Rio Communities
Schedule of Findings and Responses
For the Year Ended June 30, 2021

Section I — Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No
Other findings required to be reported under Section 12-6-5, NMSA 1978?	No

State of New Mexico
City of Rio Communities
Schedule of Findings and Responses – continued
For the Year Ended June 30, 2021

Section II—Financial Statement Findings

None.

State of New Mexico
City of Rio Communities
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2021

2020-001 — Segregation of Duties

Current Status: Resolved, corrective action was taken.

2020-002 — Financial Close and Reporting

Current Status: Resolved, corrective action was taken.

2020-003 — Travel and Per Diem Act

Current Status: Resolved, corrective action was taken.

2020-004 — Fringe Benefits

Current Status: Resolved, corrective action was taken.

2020-005 — Procurement

Current Status: Resolved, corrective action was taken.

2020-006 — Anti-Donation Clause

Current Status: Resolved, corrective action was taken.

2020-007 — Lack of Supporting Documentation

Current Status: Resolved, corrective action was taken.

State of New Mexico
City of Rio Communities
Exit Conference
For the Year Ended June 30, 2021

An exit conference was held in a closed session on November 30, 2021. Present at the exit conference were:

For the City of Rio Communities:

Joshua Ramsell, Mayor Pro-Tem/Councilor
Margaret "Peggy" Gutjahr, City Councilor
Stephanie Finch, Finance Officer/Treasurer
Angela Valadez, Accounting Specialist/CPO

For the SJT Group LLC:

Jeremiah Armijo, CPA, Senior Manager

Preparation of the Financial Statements

The accompanying financial statements of the City have been prepared by the SJT Group LLC, the City's independent auditors, however, the financial statements are the responsibility of management.



CITY OF RIO COMMUNITIES

360 Rio Communities Blvd.
Rio Communities, NM 87002
505-861-6803
www.riocommunities.net

April 8, 2022

To: Mayor and City Council; Library Board
From: Dr. Martin D. Moore, City Manager

Subject: Approval Request Part-Time Librarian

I respectfully request authorization to hire a part time librarian (20 hours) at \$14-\$17 per hour.

Staff has conducted an assessment of potential grants in aid and have concluded that a certified librarian is needed in order to receive State library assistance grant funds (based on certification and population, for operations and salaries in the future). In addition, it puts the city in a position to take advantage of GO-BOND opportunities and provide stability for library operating hours. FUNDS ARE ALREADY BUILT INTO NEXT YEAR'S BUDGET, AND UNSPENT MONEY IS AVAILABLE IN THIS YEAR'S BUDGET TO HIRE SOMEONE BEFORE THE LIBRARY OPENS THIS YEAR.

Additional volunteers will be needed to assist the paid librarian and organize fund raising efforts. The librarian would provide consistent oversight of operations.



CITY OF RIO COMMUNITIES

360 Rio Communities Blvd.
Rio Communities, NM 87002
505-861-6803
www.riocommunities.net

April 8, 2022

To: Mayor and City Council
From: Dr. Martin D. Moore, City Manager

Subject: Approval Request Additional Public Works Full-time Position

I respectfully request authorization to hire another full-time public works employee (budgeted part time at this point) at the same rate of pay under the recently approved job description.

Staff has conducted an assessment of how much money the City has expended since July, 2021 on public works contractors to perform work typically performed in other cities by in-house employees. The results of the analysis have shown that the city spent at least \$84,860 dollars in the past nine (9) months as follows:

1. Indoor improvements maintenance: \$11,322 (labor)
2. Outdoor roads, signs, storm clean-up, trash clean-up maintenance work: \$73,538 (labor)

This contracted cost over a nine (9) month period is roughly equivalent to two (2) full time Public Works employee salaries at the current \$18-22 per hour wage rate. The City of Rio Communities is moving forward with the background checks for one (1) provisionally hired full time (35 hour per week) Public Works employee within the \$18-22 per hour salary range.

Making the second employee full time and starting the position now would help the City to reduce contract services costs over the remainder of the current and upcoming fiscal year; increase productivity; and accelerate the completion of cleanup, maintenance, and improvement efforts in the City.

STATE OF NEW MEXICO
CITY OF RIO COMMUNITIES
RESOLUTION 2022 – (08)

ANNUAL BUDGET AMENDMENT #03
(FISCAL YEAR ENDING JUNE 30, 2022)

WHEREAS, the Governing Board in and for the City of Rio Communities, State of New Mexico has developed a budget for fiscal year 2022, and

WHEREAS, said budget was developed upon need and through cooperation with all user departments, elected officials, and other department supervisors, and

WHEREAS, the official meetings for the review of said documents were duly advertised in compliance with the State Open Meetings Act, and

THEREFORE, BE IT HEREBY RESOLVED that the Governing Body of the City of Rio Communities, State of New Mexico hereby approves the following adjustments attached herein.

PASSED, APPROVED AND ADOPTED THIS 11th DAY OF APRIL 2021 BY THE GOVERNING BODY OF THE CITY OF RIO COMMUNITIES, NEW MEXICO.

City of Rio Communities Governing Body

Joshua Ramsell,
Mayor

Margaret R. Gutjahr,
Councilor Mayor Pro-tem

Arthur Apodaca,
Councilor

Lawrence R. Gordon,
Councilor

Jimmie Winters,
Councilor

ATTEST:

Elizabeth F. Adair,
Municipal Clerk



Rio Communities, NM

Budget Adjustment Register

Item 5.

Adjustment Detail

Packet: GLPKT00786 - FY 2021-2022 BAR #3

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000021	FY 2021-2022 Final Budget	FY 2021-2022 BAR #3	3/31/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
11000-0001-41250	Gross Receipts Tax-Municipal Lo...	Increase Local GRT	-206,000.00	-94,000.00	-300,000.00
March:	-94,000.00				
11000-0001-41260	Interstate Telecom Gross Receipts	Increase Interstate Telecom	-240.00	-75.00	-315.00
March:	-75.00				
11000-0001-41510	Property Tax - Prior Year	Increase Prior Year Property Tax	-4,000.00	-4,000.00	-8,000.00
March:	-4,000.00				
11000-0001-42401	GRT Shared - Municipal Equivale...	Increase GRT Shared-Municipal Equivalent	-206,000.00	-86,500.00	-292,500.00
March:	-86,500.00				
11000-0001-43800	Zoning Permits	Increase Zoning Permits	-150.00	-300.00	-450.00
March:	-300.00				
11000-0001-44030	Animal Pound Fees	Increase Animal Pound Fees	0.00	-500.00	-500.00
March:	-500.00				
11000-0001-46020	Insurance Recoveries	Increase Insurance Recoveries	0.00	-33,130.00	-33,130.00
March:	-33,130.00				
11000-0001-46030	Interest Income	Increase Interest Income	0.00	-1,500.00	-1,500.00
March:	-1,500.00				
11000-0001-46060	Reimbursements/Refunds	Add money to Reimbursements/Refunds	0.00	-4,250.00	-4,250.00
March:	-4,250.00				
11000-0001-47140	Small Cities Assistance (TRD)	Increase Small Cities Assistance	-175,000.00	-210,911.00	-385,911.00
March:	-210,911.00				
11000-1001-56020	Supplies - General Office	Increase Supplies/General Office	0.00	250.00	250.00
March:	250.00				
11000-2002-54010	Maintenance & Repairs - Buildin...	Increase Maint. & Repairs-Building and Structures	5,000.00	7,000.00	12,000.00
March:	7,000.00				
11000-2002-54050	Maintenance & Repair - Furnitur...	Increase Maint & Repair-Furniture/Fixtures/Equip.	0.00	5,500.00	5,500.00
March:	5,500.00				
11000-2002-54060	Maintenance Supplies	Increase Maintenance Supplies	100.00	600.00	700.00
March:	600.00				
11000-2002-55020	Contract - Attorney Fees	Increase Attorney Fees	32,000.00	10,000.00	42,000.00
March:	10,000.00				
11000-2002-55999	Contract - Other Services	Increase Contract-other services	10,000.00	8,000.00	18,000.00
March:	8,000.00				
11000-2002-57050	Employee Training	Increase Employee Training	0.00	500.00	500.00
March:	500.00				
11000-2002-57090	Printing/Publishing/Advertising	Increase Printing/Publishing/Advertising	6,000.00	1,000.00	7,000.00
March:	1,000.00				
11000-2002-57171	Utilities - Natural Gas	Increase Utilities-Natural Gas	3,500.00	8,250.00	11,750.00
March:	8,250.00				
11000-2002-57800	GRT Administrative Fee	Increase GRT Admin. Fee	0.00	10,000.00	10,000.00
March:	10,000.00				
11000-2004-53030	Travel - Employees	Increase Travel Expense	1,000.00	1,500.00	2,500.00
March:	1,500.00				
11000-2004-56010	Software	Increase Software	0.00	500.00	500.00

Budget Adjustment Register

March:	500.00				
11000-2004-57050		Employee Training	Increase Emp. Training	1,000.00	1,000.00 2,000.00
March:	1,000.00				
11000-2008-56020		Supplies - General Office	Increase General Supplies-Clerks Office	1,800.00	500.00 2,300.00
March:	500.00				
11000-2008-56040		Supplies-Furniture/Fixtures/Equi...	Increase Supplies-Furniture-Fixtures/Clerks Office	3,000.00	500.00 3,500.00
March:	500.00				
11000-2012-55999		Contract - Other Services	Increase Contract-Other Services/P&Z	0.00	300.00 300.00
March:	300.00				
11000-2012-56010		Software	Increase Software P&Z	0.00	250.00 250.00
March:	250.00				
11000-3101-55030		Contract - Professional Services	Increase Professional Services	16,400.00	16,368.00 32,768.00
March:	16,368.00				
11000-4004-51040		Salaries - Part-Time Positions	Increase Salaries-Part-time positions/Library	0.00	4,200.00 4,200.00
March:	4,200.00				
11000-4004-52010		FICA - Regular	Increase FICA	0.00	265.00 265.00
March:	265.00				
11000-4004-52011		FICA - Medicare	Increase FICA-Medicare	0.00	65.00 65.00
March:	65.00				
11000-4004-52020		Retirement	Increase FICA-Retirement	0.00	350.00 350.00
March:	350.00				
11000-4004-52090		Unemployment Compensation	Increase Unemployment Comp. -Library	0.00	25.00 25.00
March:	25.00				
11000-4004-52110		Workers' Compensation Employe...	Increase Workers Comp-Library	0.00	3.00 3.00
March:	3.00				
11000-4004-52120		Workers' Compensation (Self Ins...	Increase Workers Comp.(Self Insurers) Library	0.00	100.00 100.00
March:	100.00				
11000-5104-54030		Maintenance & Repairs - Ground...	Increase Maint. & Repair-Grounds/Roadways	0.00	10,000.00 10,000.00
March:	10,000.00				
11000-9999-61100		Transfers In	Increase Transfer Ins	-325,000.00	-75,000.00 -400,000.00
March:	-75,000.00				
11000-9999-61200		Transfers Out	Increase Transfer Outs	621,599.78	75,000.00 696,599.78
March:	75,000.00				
30300-9999-61100		Transfers In	Increase Transfer Ins	-8,702.18	-75,000.00 -83,702.18
March:	-75,000.00				
30300-9999-61200		Transfers Out	Increase Transfer Outs	25,000.00	75,000.00 100,000.00
March:	75,000.00				

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2021-2022 FINAL	FY 2021-2022 Final Budget	11000-0001-41250	Gross Receipts Tax-Municipal Local ...	-206,000.00	-94,000.00	-300,000.00
		11000-0001-41260	Interstate Telecom Gross Receipts	-240.00	-75.00	-315.00
		11000-0001-41510	Property Tax - Prior Year	-4,000.00	-4,000.00	-8,000.00
		11000-0001-42401	GRT Shared - Municipal Equivalent D...	-206,000.00	-86,500.00	-292,500.00
		11000-0001-43800	Zoning Permits	-150.00	-300.00	-450.00
		11000-0001-44030	Animal Pound Fees	0.00	-500.00	-500.00
		11000-0001-46020	Insurance Recoveries	0.00	-33,130.00	-33,130.00
		11000-0001-46030	Interest Income	0.00	-1,500.00	-1,500.00
		11000-0001-46060	Reimbursements/Refunds	0.00	-4,250.00	-4,250.00
		11000-0001-47140	Small Cities Assistance (TRD)	-175,000.00	-210,911.00	-385,911.00
		11000-1001-56020	Supplies - General Office	0.00	250.00	250.00
		11000-2002-54010	Maintenance & Repairs - Building/St...	5,000.00	7,000.00	12,000.00
		11000-2002-54050	Maintenance & Repair - Furniture/Fi...	0.00	5,500.00	5,500.00
		11000-2002-54060	Maintenance Supplies	100.00	600.00	700.00
		11000-2002-55020	Contract - Attorney Fees	32,000.00	10,000.00	42,000.00
		11000-2002-55999	Contract - Other Services	10,000.00	8,000.00	18,000.00
		11000-2002-57050	Employee Training	0.00	500.00	500.00
		11000-2002-57090	Printing/Publishing/Advertising	6,000.00	1,000.00	7,000.00
		11000-2002-57171	Utilities - Natural Gas	3,500.00	8,250.00	11,750.00
		11000-2002-57800	GRT Administrative Fee	0.00	10,000.00	10,000.00
		11000-2004-53030	Travel - Employees	1,000.00	1,500.00	2,500.00
		11000-2004-56010	Software	0.00	500.00	500.00
		11000-2004-57050	Employee Training	1,000.00	1,000.00	2,000.00
		11000-2008-56020	Supplies - General Office	1,800.00	500.00	2,300.00
		11000-2008-56040	Supplies-Furniture/Fixtures/Equipm...	3,000.00	500.00	3,500.00
		11000-2012-55999	Contract - Other Services	0.00	300.00	300.00
		11000-2012-56010	Software	0.00	250.00	250.00
		11000-3101-55030	Contract - Professional Services	16,400.00	16,368.00	32,768.00
		11000-4004-51040	Salaries - Part-Time Positions	0.00	4,200.00	4,200.00
		11000-4004-52010	FICA - Regular	0.00	265.00	265.00
		11000-4004-52011	FICA - Medicare	0.00	65.00	65.00
		11000-4004-52020	Retirement	0.00	350.00	350.00
		11000-4004-52090	Unemployment Compensation	0.00	25.00	25.00
		11000-4004-52110	Workers' Compensation Employer's ...	0.00	3.00	3.00
		11000-4004-52120	Workers' Compensation (Self Insure...	0.00	100.00	100.00
		11000-5104-54030	Maintenance & Repairs - Grounds/R...	0.00	10,000.00	10,000.00
		11000-9999-61100	Transfers In	-325,000.00	-75,000.00	-400,000.00
		11000-9999-61200	Transfers Out	621,599.78	75,000.00	696,599.78
		30300-9999-61100	Transfers In	-8,702.18	-75,000.00	-83,702.18
		30300-9999-61200	Transfers Out	25,000.00	75,000.00	100,000.00
			2021-2022 FINAL Total:	-198,692.40	-348,140.00	-546,832.40
			Grand Total:	-198,692.40	-348,140.00	-546,832.40

Fund Summary

Fund	Before	Adjustment	After
Budget Code:2021-2022 FINAL - FY 2021-2022 Final Budget Fiscal: 2021-2022			
11000	-214,990.22	-348,140.00	-563,130.22
30300	16,297.82	0.00	16,297.82
Budget Code 2021-2022 FINAL Total:	-198,692.40	-348,140.00	-546,832.40
Grand Total:	-198,692.40	-348,140.00	-546,832.40

State of New Mexico - DFA Local Government Division
Budget Adjustment Request - Fiscal Year 2021-2022 - Rio Communities (City) - FY 20212022 BAR 3

Item 5.

Bar ID	Contact	Phone	Email	Status
11-252-10436				ENTITY

Details

Fund	Department	Object Code	PreAdjusted Budget	Adjustment	Adjusted Budget
11000 General Operating Fund	0001 No Department	10104 State Required Reserve	111,400.50	7,252.17	118,652.67
11000 General Operating Fund	0001 No Department	41250 Gross Receipts Tax - Municipal Local Option General	206,000.00	94,000.00	300,000.00
11000 General Operating Fund	0001 No Department	41260 ITG - Interstate Telecom Gross Receipts	240.00	75.00	315.00
11000 General Operating Fund	0001 No Department	41510 Property Tax - Prior Year	4,000.00	4,000.00	8,000.00
11000 General Operating Fund	0001 No Department	42401 GRT Shared - Municipal Equivalent Distribution	206,000.00	86,500.00	292,500.00
11000 General Operating Fund	0001 No Department	43800 Zoning Permits	150.00	300.00	450.00
11000 General Operating Fund	0001 No Department	44030 Animal Pound Fees	0.00	500.00	500.00
11000 General Operating Fund	0001 No Department	46020 Insurance Recoveries	0.00	33,130.00	33,130.00
11000 General Operating Fund	0001 No Department	46030 Interest Income	0.00	1,500.00	1,500.00
11000 General Operating Fund	0001 No Department	46060 Reimbursements/Refunds	0.00	4,250.00	4,250.00
11000 General Operating Fund	0001 No Department	47140 Small Cities Assistance (TRD)	175,000.00	210,911.00	385,911.00
11000 General Operating Fund	0001 No Department	61100 Transfers In	325,000.00	75,000.00	400,000.00
11000 General Operating Fund	0001 No Department	61200 Transfers Out	621,601.00	75,000.00	696,601.00
11000 General Operating Fund	1001 Governing Body	56020 Supplies - General Office	0.00	250.00	250.00
11000 General Operating Fund	2002 General Administration	54010 Maintenance & Repairs - Building/Structure	5,000.00	7,000.00	12,000.00
11000 General Operating Fund	2002 General Administration	54050 Maintenance & Repair - Furniture/Fixtures/Equipment	0.00	5,500.00	5,500.00
11000 General Operating Fund	2002 General Administration	54060 Maintenance Supplies	100.00	600.00	700.00
11000 General Operating Fund	2002 General Administration	55020 Contract - Attorney Fees	32,000.00	10,000.00	42,000.00
11000 General Operating Fund	2002 General Administration	55999 Contract - Other Services	10,000.00	8,000.00	18,000.00
11000 General Operating Fund	2002 General Administration	57050 Employee Training	0.00	500.00	500.00
11000 General Operating Fund	2002 General Administration	57090 Printing/Publishing/Advertising	6,000.00	1,000.00	7,000.00
11000 General Operating Fund	2002 General Administration	57171 Utilities - Natural Gas	3,500.00	8,250.00	11,750.00
11000 General Operating Fund	2002 General Administration	57800 GRT Administrative Fee	0.00	10,000.00	10,000.00
11000 General Operating Fund	2004 Finance/Budget/Accounting	53030 Travel - Employees	1,000.00	1,500.00	2,500.00
11000 General Operating Fund	2004 Finance/Budget/Accounting	56010 Software	0.00	500.00	500.00
11000 General Operating Fund	2004 Finance/Budget/Accounting	57050 Employee Training	1,000.00	1,000.00	2,000.00
11000 General Operating Fund	2008 Municipal Clerk	56020 Supplies - General Office	1,800.00	500.00	2,300.00
11000 General Operating Fund	2008 Municipal Clerk	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	3,000.00	500.00	3,500.00
11000 General Operating Fund	2012 Planning & Zoning	55999 Contract - Other Services	0.00	300.00	300.00
11000 General Operating Fund	2012 Planning & Zoning	56010 Software	0.00	250.00	250.00
11000 General Operating Fund	3101 Emergency Services/Disasters	55030 Contract - Professional Services	0.00	16,368.00	16,368.00
11000 General Operating Fund	4004 Library	51040 Salaries - Part-Time Positions	0.00	4,200.00	4,200.00

11000 General Operating Fund	4004 Library	52010 FICA - Regular	0.00	265.00	<i>Item 5.</i>
11000 General Operating Fund	4004 Library	52011 FICA - Medicare	0.00	65.00	65.00
11000 General Operating Fund	4004 Library	52020 Retirement	0.00	350.00	350.00
11000 General Operating Fund	4004 Library	52090 Unemployment Compensation	0.00	25.00	25.00
11000 General Operating Fund	4004 Library	52110 Workers' Compensation Employer's Fee	0.00	3.00	3.00
11000 General Operating Fund	4004 Library	52120 Workers' Compensation (Self Insured)	0.00	100.00	100.00
11000 General Operating Fund	5104 Highways and Streets	54030 Maintenance & Repairs - Grounds/Roadways	0.00	10,000.00	10,000.00
30300 State Legislative Appropriation Project	0001 No Department	61100 Transfers In	8,703.00	75,000.00	83,703.00
30300 State Legislative Appropriation Project	0001 No Department	61200 Transfers Out	25,000.00	75,000.00	100,000.00

Justification

Compliance with Section 6-6-2, NMSA, 1978 compilation:

1. The requested budget adjustments were authorized at a scheduled Governing Body meeting open to the public on **2022-04-11**
2. Justification should provide a sufficient explanation for budget adjustment. Backup documentation such as grant award letter or other documents requested by Budget and Finance Analysts, should be submitted on LGBMS.

Approvals

Name	Role	Date
------	------	------

STATE OF NEW MEXICO
CITY OF RIO COMMUNITIES
RESOLUTION 2022 – (09)

FY2022 3rd QUARTER FINANCIAL REPORT
YEAR ENDING JUNE 30, 2022

WHEREAS, the Governing Board in and for the City of Rio Communities, State of New Mexico has developed a budget for Fiscal Year (FY) 2021 - 2022; and

WHEREAS, the 3rd Quarter Report has been reviewed and approved to ensure accuracy; and

WHEREAS, the official meetings for the review of said documents were duly advertised in compliance with the State Open Meetings Act; and

WHEREAS, it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for 3rd Quarter FY 2022.

NOW THEREFORE, BE IT HEREBY RESOLVED that the Governing Body of the City of Rio Communities, State of New Mexico hereby approves the 3rd Quarter Report for FY 2022 hereinafter described as Attachment “A” and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

PASSED, APPROVED AND ADOPTED THIS 11th DAY OF APRIL 2021 BY THE GOVERNING BODY OF THE CITY OF RIO COMMUNITIES, NEW MEXICO.

City of Rio Communities Governing Body

Joshua Ramsell
Mayor

Margaret R. Gutjahr
Mayor Pro-tem

Arthur Apodaca
Councilor

Lawrence R. Gordon
Councilor

Jimmie Winters
Councilor

ATTEST:

Elizabeth F. Adair
Municipal Clerk

State of New Mexico Local Government Budget Management System (LGBMS)

Report Recap - Fiscal Year 2021-2022 - Rio Communities (City) - FY2022 Q3

Printed from LGBMS on 2022-04-05 11:39:49

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Adjustments	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	2,180,064.00	0.00	1,236,217.89	-79,943.51	899,523.26	28,693.11	2,465,508.23	74,960.27	2,390,547.96
20100 Corrections	6,684.00	0.00	340.00	0.00	0.00	0.00	7,024.00	0.00	7,024.00
20200 Environmental	22,021.00	0.00	8,145.00	0.00	4,483.45	-0.97	25,681.58	0.00	25,681.58
20600 Emergency Medical Services	7,782.00	0.00	0.00	0.00	4,902.52	-0.01	2,879.47	0.00	2,879.47
20900 Fire Protection	117,315.00	0.00	285,047.90	-55,537.00	161,063.44	263.28	186,025.74	0.00	186,025.74
21100 Law Enforcement Protection	17,215.00	0.00	20,000.00	0.00	37,214.64	-0.36	0.00	0.00	0.00
21600 Municipal Street	29,901.00	0.00	20,070.51	0.00	34,790.58	-0.67	15,180.26	0.00	15,180.26
26000 American Rescue Plan Act	0.00	0.00	561,096.50	0.00	0.00	0.00	561,096.50	0.00	561,096.50
29900 Other Special Revenue	210,765.00	0.00	482,975.48	0.00	194,917.54	-2,835.29	495,987.65	0.00	495,987.65
30300 State Legislative Appropriation Project	0.00	0.00	480,165.43	57,026.30	537,191.73	2,963.68	2,963.68	0.00	2,963.68
30400 Road/Street Projects	0.00	0.00	205,492.99	43,974.96	249,467.95	0.00	0.00	0.00	0.00
39900 Other Capital Projects	0.00	0.00	300,000.00	-21,057.75	278,942.25	0.00	0.00	0.00	0.00
40400 NMFA Loan Debt Service	18.00	0.00	57.81	55,537.00	544.64	-0.38	55,067.79	0.00	55,067.79
Totals	2,591,765.00	0.00	3,599,609.51	0.00	2,403,042.00	29,082.39	3,817,414.90	74,960.27	3,742,454.63

Item 6.

State of New Mexico

Local Government Budget Management System (LGBMS)

Year-to-Date Actuals - Fiscal Year 2021-2022 - FY2022 Q3

Rio Communities (City) - Entity

Detail Report Sorted by Fund and Department

Printed from LGBMS on 2022-04-05 11:42:12

11000 General Operating Fund

10000 Assets

0001 No Department

10100 Cash Assets	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10101 Unrestricted Cash	2,180,064.00	0.00	2,180,064.00	2,180,064.00	0.00	100.00
10103 Investments	0.00	0.00	0.00	0.00	0.00	nan
10104 State Required Reserve	90,765.17	20,635.33	111,400.50	74,960.27	36,440.23	67.29
10105 Locally Imposed Reserve	730,010.00	0.00	730,010.00	0.00	730,010.00	0.00
10100 Totals	3,000,839.17	20,635.33	3,021,474.50	2,255,024.27	766,450.23	74.63

12000 Receivables

12001 Receivables	Original	Adjustments	Adjusted	YTD	Balance	% Realized
12001 Receivables	0.00	0.00	0.00	28,693.11	(28,693.11)	inf
12000 Totals	0.00	0.00	0.00	28,693.11	(28,693.11)	inf

0001 Totals 3,000,839.17 20,635.33 3,021,474.50 2,283,717.38 737,757.12 75.58

10000 Assets Totals 3,000,839.17 20,635.33 3,021,474.50 2,283,717.38 737,757.12 75.58

40000 Revenues

0001 No Department

41000 Taxes Local Effort	Original	Adjustments	Adjusted	YTD	Balance	% Realized
41100 Franchise Tax	185,000.00	0.00	185,000.00	155,879.97	29,120.03	84.26
41250 Gross Receipts Tax - Municipal Local Option General	206,000.00	0.00	206,000.00	224,804.76	(18,804.76)	109.13
41251 Gross Receipts Tax - Municipal Infrastructure	21,744.00	0.00	21,744.00	16,008.00	5,736.00	73.62
41259 CMP - Compensating Tax	0.00	2,100.00	2,100.00	1,173.07	926.93	55.86
41260 ITG - Interstate Telecom Gross Receipts	0.00	240.00	240.00	244.00	(4.00)	101.67
41500 Property Tax - Current	234,179.00	0.00	234,179.00	149,857.35	84,321.65	63.99
41510 Property Tax - Prior Year	4,000.00	0.00	4,000.00	5,957.17	(1,957.17)	148.93
41000 Totals	650,923.00	2,340.00	653,263.00	553,924.32	99,338.68	84.79

42000 Taxes State Shared

42401 GRT Shared - Municipal Equivalent Distribution	Original	Adjustments	Adjusted	YTD	Balance	% Realized
42401 GRT Shared - Municipal Equivalent Distribution	206,000.00	0.00	206,000.00	219,597.35	(13,597.35)	106.60
42600 Motor Vehicle Excise Tax	22,400.00	0.00	22,400.00	15,279.85	7,120.15	68.21
42900 Other State Shared Taxes	17,120.00	30,000.00	47,120.00	17,120.50	29,999.50	36.33
42000 Totals	245,520.00	30,000.00	275,520.00	251,997.70	23,522.30	91.46

43000 Licenses and Permits

43100 Animal Licenses	Original	Adjustments	Adjusted	YTD	Balance	% Realized
43100 Animal Licenses	500.00	0.00	500.00	40.00	460.00	8.00
43300 Building Permit	2,500.00	0.00	2,500.00	600.00	1,900.00	24.00
43400 Business Licenses/Registration	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
43800 Zoning Permits	150.00	0.00	150.00	225.00	(75.00)	150.00
43900 Other Licenses and Permits	6,500.00	0.00	6,500.00	1,056.00	5,444.00	16.25
43000 Totals	12,650.00	0.00	12,650.00	1,921.00	10,729.00	15.19

44000 Charges for Services

44030 Animal Pound Fees	Original	Adjustments	Adjusted	YTD	Balance	% Realized
44030 Animal Pound Fees	0.00	0.00	0.00	225.00	(225.00)	inf
44000 Totals	0.00	0.00	0.00	225.00	(225.00)	inf

45000 Fines & Forfeits

45020 Court Fines	Original	Adjustments	Adjusted	YTD	Balance	% Realized
45020 Court Fines	1,200.00	0.00	1,200.00	431.00	769.00	35.92
45000 Totals	1,200.00	0.00	1,200.00	431.00	769.00	35.92

46000 Miscellaneous Revenues

46020 Insurance Recoveries	Original	Adjustments	Adjusted	YTD	Balance	% Realized
46020 Insurance Recoveries	0.00	0.00	0.00	33,129.62	(33,129.62)	inf

46030 Interest Income	0.00	0.00	0.00	801.59	(801.59)	
46060 Reimbursements/Refunds	0.00	0.00	0.00	4,237.67	(4,237.67)	
46900 Miscellaneous - Other	0.00	81,500.00	81,500.00	0.00	81,500.00	0.00
46000 Totals	0.00	81,500.00	81,500.00	38,168.88	43,331.12	46.83
47000 Intergovernmental Grants (Distributions)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
47140 Small Cities Assistance (TRD)	175,000.00	0.00	175,000.00	385,910.68	(210,910.68)	220.52
47398 Other State Distributions (operational)	6,000.00	0.00	6,000.00	3,639.31	2,360.69	60.66
47000 Totals	181,000.00	0.00	181,000.00	389,549.99	(208,549.99)	215.22
0001 Totals	1,091,293.00	113,840.00	1,205,133.00	1,236,217.89	(31,084.89)	102.58
40000 Revenues Totals	1,091,293.00	113,840.00	1,205,133.00	1,236,217.89	(31,084.89)	102.58

Item 6.

50000 Expenditures

1001 Governing Body

53000 Travel Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
53010 Travel - Elected Officials	500.00	0.00	500.00	0.00	500.00	0.00
53000 Totals	500.00	0.00	500.00	0.00	500.00	0.00
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56020 Supplies - General Office	0.00	0.00	0.00	157.30	(157.30)	inf
56000 Totals	0.00	0.00	0.00	157.30	(157.30)	inf
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	500.00	0.00	500.00	330.00	170.00	66.00
57999 Other Operating Costs	250.00	1,900.00	2,150.00	1,898.14	251.86	88.29
57000 Totals	750.00	1,900.00	2,650.00	2,228.14	421.86	84.08
1001 Totals	1,250.00	1,900.00	3,150.00	2,385.44	764.56	75.73

1009 Municipal Court

51000 Salary & Wages (FTE required)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
51010 Salaries - Elected Officials	3,600.00	0.00	3,600.00	3,000.00	600.00	83.33
51030 Salaries - Term Position	150.00	0.00	150.00	0.00	150.00	0.00
51040 Salaries - Part-Time Positions	4,000.00	0.00	4,000.00	1,335.07	2,664.93	33.38
51050 Salaries - Temporary Positions	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
51000 Totals	8,750.00	0.00	8,750.00	4,335.07	4,414.93	49.54
52000 Employee Benefits	Original	Adjustments	Adjusted	YTD	Balance	% Realized
52010 FICA - Regular	550.00	0.00	550.00	268.77	281.23	48.87
52011 FICA - Medicare	135.00	0.00	135.00	62.87	72.13	46.57
52020 Retirement	306.00	0.00	306.00	94.07	211.93	30.74
52090 Unemployment Compensation	110.00	0.00	110.00	4.58	105.42	4.16
52110 Workers' Compensation Employer's Fee	20.00	0.00	20.00	0.32	19.68	1.60
52120 Workers' Compensation (Self Insured)	150.00	0.00	150.00	0.00	150.00	0.00
52000 Totals	1,271.00	0.00	1,271.00	430.61	840.39	33.88
53000 Travel Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
53010 Travel - Elected Officials	500.00	0.00	500.00	0.00	500.00	0.00
53030 Travel - Employees	500.00	0.00	500.00	0.00	500.00	0.00
53000 Totals	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56010 Software	1,878.00	0.00	1,878.00	0.00	1,878.00	0.00
56020 Supplies - General Office	500.00	0.00	500.00	215.73	284.27	43.15
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	1,000.00	0.00	1,000.00	176.78	823.22	17.68
56000 Totals	3,378.00	0.00	3,378.00	392.51	2,985.49	11.62
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	1,500.00	6,500.00	8,000.00	6,368.79	1,631.21	79.61
57080 Postage	150.00	0.00	150.00	93.33	56.67	62.22
57150 Subscriptions & Dues	300.00	0.00	300.00	285.00	15.00	95.00
57999 Other Operating Costs	500.00	0.00	500.00	0.00	500.00	0.00
57000 Totals	2,450.00	6,500.00	8,950.00	6,747.12	2,202.88	75.39

	1009 Totals	16,849.00	6,500.00	23,349.00	11,905.31	11,443.69	
2001 Manager							
51000 Salary & Wages (FTE required)		Original	Adjustments	Adjusted	YTD	Balance	% Realized
51020 Salaries - Full-Time Positions		87,125.00	0.00	87,125.00	68,728.65	18,396.35	78.89
51900 Salaries - Other Wages		2,400.00	0.00	2,400.00	0.00	2,400.00	0.00
51000 Totals		89,525.00	0.00	89,525.00	68,728.65	20,796.35	76.77
52000 Employee Benefits		Original	Adjustments	Adjusted	YTD	Balance	% Realized
52010 FICA - Regular		5,555.00	0.00	5,555.00	4,061.07	1,493.93	73.11
52011 FICA - Medicare		1,300.00	0.00	1,300.00	949.75	350.25	73.06
52020 Retirement		6,670.00	0.00	6,670.00	5,047.36	1,622.64	75.67
52030 Health and Medical Premiums		15,216.00	0.00	15,216.00	12,883.28	2,332.72	84.67
52040 Life Insurance Premiums		55.00	0.00	55.00	39.78	15.22	72.33
52050 Dental Insurance Premiums		935.00	0.00	935.00	736.63	198.37	78.78
52060 Vision Insurance Medical Premiums		165.00	0.00	165.00	126.54	38.46	76.69
52090 Unemployment Compensation		550.00	0.00	550.00	93.97	456.03	17.09
52110 Workers' Compensation Employer's Fee		10.00	0.00	10.00	6.90	3.10	69.00
52120 Workers' Compensation (Self Insured)		550.00	0.00	550.00	644.00	(94.00)	117.09
52000 Totals		31,006.00	0.00	31,006.00	24,589.28	6,416.72	79.30
53000 Travel Costs		Original	Adjustments	Adjusted	YTD	Balance	% Realized
53030 Travel - Employees		1,000.00	0.00	1,000.00	541.96	458.04	54.20
53000 Totals		1,000.00	0.00	1,000.00	541.96	458.04	54.20
54000 Purchased Property Services		Original	Adjustments	Adjusted	YTD	Balance	% Realized
54040 Maintenance & Repairs - Vehicles		0.00	0.00	0.00	0.00	0.00	nan
54999 Other Maintenance		0.00	0.00	0.00	155.00	(155.00)	inf
54000 Totals		0.00	0.00	0.00	155.00	(155.00)	inf
56000 Supplies		Original	Adjustments	Adjusted	YTD	Balance	% Realized
56020 Supplies - General Office		250.00	0.00	250.00	89.15	160.85	35.66
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)		500.00	0.00	500.00	256.89	243.11	51.38
56120 Supplies - Vehicle Fuel		0.00	0.00	0.00	46.74	(46.74)	inf
56000 Totals		750.00	0.00	750.00	392.78	357.22	52.37
57000 Operating Costs		Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training		1,000.00	0.00	1,000.00	430.00	570.00	43.00
57090 Printing/Publishing/Advertising		0.00	0.00	0.00	102.83	(102.83)	inf
57150 Subscriptions & Dues		1,200.00	0.00	1,200.00	1,132.62	67.38	94.39
57160 Telecommunications		720.00	0.00	720.00	805.82	(85.82)	111.92
57999 Other Operating Costs		225.00	0.00	225.00	3,686.20	(3,461.20)	1,638.31
57000 Totals		3,145.00	0.00	3,145.00	6,157.47	(3,012.47)	195.79
2001 Totals		125,426.00	0.00	125,426.00	100,565.14	24,860.86	80.18
2002 General Administration							
54000 Purchased Property Services		Original	Adjustments	Adjusted	YTD	Balance	% Realized
54010 Maintenance & Repairs - Building/Structure		5,000.00	0.00	5,000.00	9,563.22	(4,563.22)	191.26
54020 Maintenance & Repairs - Contracts		10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
54050 Maintenance & Repair - Furniture/Fixtures/Equipment		0.00	0.00	0.00	2,077.56	(2,077.56)	inf
54060 Maintenance Supplies		100.00	0.00	100.00	205.83	(105.83)	205.83
54999 Other Maintenance		500.00	0.00	500.00	0.00	500.00	0.00
54000 Totals		15,600.00	0.00	15,600.00	11,846.61	3,753.39	75.94
55000 Contractual Services		Original	Adjustments	Adjusted	YTD	Balance	% Realized
55010 Contract - Audit		22,088.00	0.00	22,088.00	22,087.41	0.59	100.00
55020 Contract - Attorney Fees		32,000.00	0.00	32,000.00	34,658.66	(2,658.66)	108.31
55030 Contract - Professional Services		15,000.00	0.00	15,000.00	6,922.24	8,077.76	46.15
55999 Contract - Other Services		10,000.00	0.00	10,000.00	14,049.54	(4,049.54)	140.50
55000 Totals		79,088.00	0.00	79,088.00	77,717.85	1,370.15	98.27
56000 Supplies		Original	Adjustments	Adjusted	YTD	Balance	% Realized

56010 Software	35,000.00	0.00	35,000.00	16,098.69	18,901.31	Item 6.
56020 Supplies - General Office	1,000.00	0.00	1,000.00	928.66	71.34	92.67
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	2,000.00	0.00	2,000.00	3,108.14	(1,108.14)	155.41
56999 Supplies - Other	5,000.00	0.00	5,000.00	1,317.46	3,682.54	26.35
56000 Totals	43,000.00	0.00	43,000.00	21,452.95	21,547.05	49.89
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	0.00	0.00	0.00	431.42	(431.42)	inf
57070 Insurance - General Liability/Property	10,000.00	0.00	10,000.00	4,923.29	5,076.71	49.23
57080 Postage	400.00	2,500.00	2,900.00	2,511.91	388.09	86.62
57090 Printing/Publishing/Advertising	1,000.00	5,000.00	6,000.00	6,441.43	(441.43)	107.36
57130 Rent of Equipment/Machinery	35,000.00	0.00	35,000.00	24,431.48	10,568.52	69.80
57150 Subscriptions & Dues	1,500.00	3,000.00	4,500.00	4,070.40	429.60	90.45
57160 Telecommunications	6,000.00	0.00	6,000.00	5,920.13	79.87	98.67
57170 Utilities - Electricity	5,000.00	0.00	5,000.00	4,017.83	982.17	80.36
57171 Utilities - Natural Gas	3,500.00	0.00	3,500.00	6,320.26	(2,820.26)	180.58
57173 Utilities - Water	3,500.00	0.00	3,500.00	2,883.68	616.32	82.39
57800 GRT Administrative Fee	0.00	0.00	0.00	7,317.59	(7,317.59)	inf
57999 Other Operating Costs	0.00	0.00	0.00	(270.56)	270.56	(inf)
57000 Totals	65,900.00	10,500.00	76,400.00	68,998.86	7,401.14	90.31
2002 Totals	203,588.00	10,500.00	214,088.00	180,016.27	34,071.73	84.09
2004 Finance/Budget/Accounting						
51000 Salary & Wages (FTE required)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
51020 Salaries - Full-Time Positions	100,335.00	15,072.00	115,407.00	88,384.77	27,022.23	76.59
51000 Totals	100,335.00	15,072.00	115,407.00	88,384.77	27,022.23	76.59
52000 Employee Benefits	Original	Adjustments	Adjusted	YTD	Balance	% Realized
52010 FICA - Regular	6,225.00	950.00	7,175.00	5,081.83	2,093.17	70.83
52011 FICA - Medicare	1,455.00	250.00	1,705.00	1,188.49	516.51	69.71
52020 Retirement	7,700.00	1,160.00	8,860.00	6,521.63	2,338.37	73.61
52030 Health and Medical Premiums	24,505.00	9,510.00	34,015.00	23,857.25	10,157.75	70.14
52040 Life Insurance Premiums	110.00	30.00	140.00	92.82	47.18	66.30
52050 Dental Insurance Premiums	1,700.00	600.00	2,300.00	1,572.89	727.11	68.39
52060 Vision Insurance Medical Premiums	300.00	100.00	400.00	273.10	126.90	68.28
52090 Unemployment Compensation	700.00	126.00	826.00	218.72	607.28	26.48
52110 Workers' Compensation Employer's Fee	20.00	7.00	27.00	18.40	8.60	68.15
52120 Workers' Compensation (Self Insured)	550.00	0.00	550.00	525.00	25.00	95.45
52000 Totals	43,265.00	12,733.00	55,998.00	39,350.13	16,647.87	70.27
53000 Travel Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
53030 Travel - Employees	1,000.00	0.00	1,000.00	1,601.22	(601.22)	160.12
53000 Totals	1,000.00	0.00	1,000.00	1,601.22	(601.22)	160.12
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55999 Contract - Other Services	0.00	0.00	0.00	48.50	(48.50)	inf
55000 Totals	0.00	0.00	0.00	48.50	(48.50)	inf
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56010 Software	0.00	0.00	0.00	262.68	(262.68)	inf
56020 Supplies - General Office	1,500.00	1,500.00	3,000.00	1,646.08	1,353.92	54.87
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	2,500.00	2,500.00	5,000.00	4,935.96	64.04	98.72
56999 Supplies - Other	500.00	0.00	500.00	91.42	408.58	18.28
56000 Totals	4,500.00	4,000.00	8,500.00	6,936.14	1,563.86	81.60
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	1,000.00	0.00	1,000.00	1,620.00	(620.00)	162.00
57080 Postage	100.00	200.00	300.00	190.56	109.44	63.52
57090 Printing/Publishing/Advertising	350.00	0.00	350.00	81.17	268.83	23.19
57150 Subscriptions & Dues	600.00	0.00	600.00	460.00	140.00	76.67

57160 Telecommunications	2,000.00	0.00	2,000.00	1,533.30	466.70	Item 6.
57999 Other Operating Costs	600.00	0.00	600.00	3,911.20	(3,311.20)	
57000 Totals	4,650.00	200.00	4,850.00	7,796.23	(2,946.23)	160.75
2004 Totals	153,750.00	32,005.00	185,755.00	144,116.99	41,638.01	77.58
2008 Municipal Clerk						
51000 Salary & Wages (FTE required)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
51020 Salaries - Full-Time Positions	71,036.00	0.00	71,036.00	54,981.50	16,054.50	77.40
51040 Salaries - Part-Time Positions	17,550.00	0.00	17,550.00	4,942.15	12,607.85	28.16
51000 Totals	88,586.00	0.00	88,586.00	59,923.65	28,662.35	67.64
52000 Employee Benefits	Original	Adjustments	Adjusted	YTD	Balance	% Realized
52010 FICA - Regular	5,500.00	0.00	5,500.00	3,701.16	1,798.84	67.29
52011 FICA - Medicare	1,290.00	0.00	1,290.00	865.58	424.42	67.10
52020 Retirement	5,975.00	0.00	5,975.00	4,596.98	1,378.02	76.94
52030 Health and Medical Premiums	18,816.00	0.00	18,816.00	15,055.90	3,760.10	80.02
52040 Life Insurance Premiums	110.00	0.00	110.00	39.78	70.22	36.16
52050 Dental Insurance Premiums	960.00	0.00	960.00	736.63	223.37	76.73
52060 Vision Insurance Medical Premiums	165.00	0.00	165.00	126.54	38.46	76.69
52090 Unemployment Compensation	575.00	0.00	575.00	251.53	323.47	43.74
52110 Workers' Compensation Employer's Fee	20.00	0.00	20.00	18.08	1.92	90.40
52120 Workers' Compensation (Self Insured)	400.00	0.00	400.00	525.00	(125.00)	131.25
52000 Totals	33,811.00	0.00	33,811.00	25,917.18	7,893.82	76.65
53000 Travel Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
53030 Travel - Employees	1,000.00	0.00	1,000.00	994.82	5.18	99.48
53000 Totals	1,000.00	0.00	1,000.00	994.82	5.18	99.48
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55999 Contract - Other Services	0.00	0.00	0.00	45.50	(45.50)	inf
55000 Totals	0.00	0.00	0.00	45.50	(45.50)	inf
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56010 Software	5,000.00	0.00	5,000.00	448.89	4,551.11	8.98
56020 Supplies - General Office	1,000.00	800.00	1,800.00	1,835.64	(35.64)	101.98
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	2,000.00	1,000.00	3,000.00	3,215.85	(215.85)	107.20
56000 Totals	8,000.00	1,800.00	9,800.00	5,500.38	4,299.62	56.13
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	500.00	0.00	500.00	580.00	(80.00)	116.00
57080 Postage	220.00	0.00	220.00	56.22	163.78	25.55
57090 Printing/Publishing/Advertising	0.00	0.00	0.00	104.04	(104.04)	inf
57150 Subscriptions & Dues	400.00	0.00	400.00	410.00	(10.00)	102.50
57160 Telecommunications	1,500.00	0.00	1,500.00	1,010.04	489.96	67.34
57999 Other Operating Costs	0.00	0.00	0.00	3,686.20	(3,686.20)	inf
57000 Totals	2,620.00	0.00	2,620.00	5,846.50	(3,226.50)	223.15
2008 Totals	134,017.00	1,800.00	135,817.00	98,228.03	37,588.97	72.32
2012 Planning & Zoning						
51000 Salary & Wages (FTE required)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
51030 Salaries - Term Position	3,500.00	0.00	3,500.00	1,710.00	1,790.00	48.86
51000 Totals	3,500.00	0.00	3,500.00	1,710.00	1,790.00	48.86
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55999 Contract - Other Services	0.00	0.00	0.00	300.00	(300.00)	inf
55000 Totals	0.00	0.00	0.00	300.00	(300.00)	inf
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56010 Software	0.00	0.00	0.00	179.88	(179.88)	inf
56000 Totals	0.00	0.00	0.00	179.88	(179.88)	inf
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	500.00	0.00	500.00	0.00	500.00	0.00

57080 Postage	0.00	0.00	0.00	63.00	(63.00)	
57150 Subscriptions & Dues	50.00	0.00	50.00	35.00	15.00	
57000 Totals	550.00	0.00	550.00	98.00	452.00	17.82
2012 Totals	4,050.00	0.00	4,050.00	2,287.88	1,762.12	56.49
2014 Economic/Community Development						
51000 Salary & Wages (FTE required)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
51030 Salaries - Term Position	2,500.00	0.00	2,500.00	810.00	1,690.00	32.40
51000 Totals	2,500.00	0.00	2,500.00	810.00	1,690.00	32.40
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	1,000.00	55,000.00	56,000.00	10,300.58	45,699.42	18.39
55999 Contract - Other Services	1,000.00	0.00	1,000.00	1,294.48	(294.48)	129.45
55000 Totals	2,000.00	55,000.00	57,000.00	11,595.06	45,404.94	20.34
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56010 Software	900.00	0.00	900.00	0.00	900.00	0.00
56000 Totals	900.00	0.00	900.00	0.00	900.00	0.00
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	500.00	0.00	500.00	0.00	500.00	0.00
57080 Postage	0.00	0.00	0.00	287.82	(287.82)	inf
57150 Subscriptions & Dues	0.00	0.00	0.00	3,000.00	(3,000.00)	inf
57000 Totals	500.00	0.00	500.00	3,287.82	(2,787.82)	657.56
2014 Totals	5,900.00	55,000.00	60,900.00	15,692.88	45,207.12	25.77
3001 Law Enforcement						
51000 Salary & Wages (FTE required)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
51020 Salaries - Full-Time Positions	0.00	0.00	0.00	0.00	0.00	nan
51040 Salaries - Part-Time Positions	15,600.00	11,544.00	27,144.00	5,989.32	21,154.68	22.06
51000 Totals	15,600.00	11,544.00	27,144.00	5,989.32	21,154.68	22.06
52000 Employee Benefits	Original	Adjustments	Adjusted	YTD	Balance	% Realized
52010 FICA - Regular	975.00	720.00	1,695.00	371.34	1,323.66	21.91
52011 FICA - Medicare	230.00	170.00	400.00	86.85	313.15	21.71
52020 Retirement	1,195.00	885.00	2,080.00	435.14	1,644.86	20.92
52040 Life Insurance Premiums	110.00	0.00	110.00	0.00	110.00	0.00
52090 Unemployment Compensation	225.00	0.00	225.00	49.72	175.28	22.10
52110 Workers' Compensation Employer's Fee	10.00	0.00	10.00	2.30	7.70	23.00
52120 Workers' Compensation (Self Insured)	300.00	0.00	300.00	525.00	(225.00)	175.00
52000 Totals	3,045.00	1,775.00	4,820.00	1,470.35	3,349.65	30.51
54000 Purchased Property Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
54040 Maintenance & Repairs - Vehicles	700.00	0.00	700.00	0.00	700.00	0.00
54000 Totals	700.00	0.00	700.00	0.00	700.00	0.00
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	130,000.00	0.00	130,000.00	112,785.36	17,214.64	86.76
55999 Contract - Other Services	0.00	0.00	0.00	33.50	(33.50)	inf
55000 Totals	130,000.00	0.00	130,000.00	112,818.86	17,181.14	86.78
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56010 Software	0.00	0.00	0.00	186.20	(186.20)	inf
56020 Supplies - General Office	800.00	0.00	800.00	306.81	493.19	38.35
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	0.00	0.00	0.00	1,584.89	(1,584.89)	inf
56120 Supplies - Vehicle Fuel	800.00	0.00	800.00	438.02	361.98	54.75
56122 Supplies - Vehicle Tires	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
56999 Supplies - Other	300.00	0.00	300.00	0.00	300.00	0.00
56000 Totals	2,900.00	0.00	2,900.00	2,515.92	384.08	86.76
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	500.00	0.00	500.00	0.00	500.00	0.00
57080 Postage	300.00	0.00	300.00	76.66	223.34	25.55

Item 6.

57150 Subscriptions & Dues	150.00	0.00	150.00	0.00	150.00		Item 6.
57160 Telecommunications	1,000.00	0.00	1,000.00	731.42	268.58	73.14	
57999 Other Operating Costs	0.00	0.00	0.00	330.74	(330.74)	inf	
57000 Totals	1,950.00	0.00	1,950.00	1,138.82	811.18	58.40	
3001 Totals	154,195.00	13,319.00	167,514.00	123,933.27	43,580.73	73.98	

3002 Fire Protection

51000 Salary & Wages (FTE required)

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
51020 Salaries - Full-Time Positions	60,000.00	0.00	60,000.00	4,336.55	55,663.45	7.23
51000 Totals	60,000.00	0.00	60,000.00	4,336.55	55,663.45	7.23

52000 Employee Benefits

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
52010 FICA - Regular	3,720.00	0.00	3,720.00	268.87	3,451.13	7.23
52011 FICA - Medicare	870.00	0.00	870.00	62.88	807.12	7.23
52020 Retirement	6,990.00	0.00	6,990.00	268.84	6,721.16	3.85
52030 Health and Medical Premiums	15,220.00	0.00	15,220.00	0.00	15,220.00	0.00
52040 Life Insurance Premiums	55.00	0.00	55.00	0.00	55.00	0.00
52050 Dental Insurance Premiums	960.00	0.00	960.00	0.00	960.00	0.00
52060 Vision Insurance Medical Premiums	165.00	0.00	165.00	0.00	165.00	0.00
52090 Unemployment Compensation	225.00	0.00	225.00	19.16	205.84	8.52
52110 Workers' Compensation Employer's Fee	10.00	0.00	10.00	0.00	10.00	0.00
52120 Workers' Compensation (Self Insured)	550.00	0.00	550.00	525.00	25.00	95.45
52000 Totals	28,765.00	0.00	28,765.00	1,144.75	27,620.25	3.98

53000 Travel Costs

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
53999 Other Travel	0.00	0.00	0.00	650.00	(650.00)	inf
53000 Totals	0.00	0.00	0.00	650.00	(650.00)	inf

55000 Contractual Services

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55999 Contract - Other Services	0.00	0.00	0.00	63.50	(63.50)	inf
55000 Totals	0.00	0.00	0.00	63.50	(63.50)	inf

56000 Supplies

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56999 Supplies - Other	0.00	0.00	0.00	78.37	(78.37)	inf
56000 Totals	0.00	0.00	0.00	78.37	(78.37)	inf

3002 Totals	88,765.00	0.00	88,765.00	6,273.17	82,491.83	7.07
--------------------	------------------	-------------	------------------	-----------------	------------------	-------------

3004 Animal Control

55000 Contractual Services

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55999 Contract - Other Services	12,000.00	5,000.00	17,000.00	10,295.00	6,705.00	60.56
55000 Totals	12,000.00	5,000.00	17,000.00	10,295.00	6,705.00	60.56

3004 Totals	12,000.00	5,000.00	17,000.00	10,295.00	6,705.00	60.56
--------------------	------------------	-----------------	------------------	------------------	-----------------	--------------

3005 Dispatch/E911

55000 Contractual Services

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55999 Contract - Other Services	42,000.00	0.00	42,000.00	23,224.50	18,775.50	55.30
55000 Totals	42,000.00	0.00	42,000.00	23,224.50	18,775.50	55.30

3005 Totals	42,000.00	0.00	42,000.00	23,224.50	18,775.50	55.30
--------------------	------------------	-------------	------------------	------------------	------------------	--------------

3101 Emergency Services/Disasters

51000 Salary & Wages (FTE required)

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
51050 Salaries - Temporary Positions	0.00	7,930.00	7,930.00	7,930.00	0.00	100.00
51000 Totals	0.00	7,930.00	7,930.00	7,930.00	0.00	100.00

52000 Employee Benefits

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
52010 FICA - Regular	0.00	500.00	500.00	491.67	8.33	98.33
52011 FICA - Medicare	0.00	115.00	115.00	115.00	0.00	100.00
52000 Totals	0.00	615.00	615.00	606.67	8.33	98.65

53000 Travel Costs

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
53030 Travel - Employees	0.00	0.00	0.00	0.00	0.00	nan
53000 Totals	0.00	0.00	0.00	0.00	0.00	nan

54000 Purchased Property Services

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
--	----------	-------------	----------	-----	---------	------------

54010 Maintenance & Repairs - Building/Structure	0.00	29,600.00	29,600.00	29,512.62	87.38	Item 6.
54030 Maintenance & Repairs - Grounds/Roadways	0.00	29,600.00	29,600.00	29,576.80	23.20	
54000 Totals	0.00	59,200.00	59,200.00	59,089.42	110.58	99.81
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	0.00	0.00	0.00	16,367.33	(16,367.33)	inf
55999 Contract - Other Services	0.00	16,875.00	16,875.00	690.00	16,185.00	4.09
55000 Totals	0.00	16,875.00	16,875.00	17,057.33	(182.33)	101.08
3101 Totals	0.00	84,620.00	84,620.00	84,683.42	(63.42)	100.07
4003 Parks & Recreation						
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55999 Contract - Other Services	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
55000 Totals	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
4003 Totals	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
4004 Library						
54000 Purchased Property Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
54010 Maintenance & Repairs - Building/Structure	0.00	0.00	0.00	1,074.10	(1,074.10)	inf
54060 Maintenance Supplies	0.00	0.00	0.00	179.98	(179.98)	inf
54000 Totals	0.00	0.00	0.00	1,254.08	(1,254.08)	inf
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56010 Software	5,000.00	0.00	5,000.00	1,512.20	3,487.80	30.24
56020 Supplies - General Office	500.00	0.00	500.00	632.99	(132.99)	126.60
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	0.00	0.00	0.00	609.88	(609.88)	inf
56999 Supplies - Other	500.00	0.00	500.00	0.00	500.00	0.00
56000 Totals	6,000.00	0.00	6,000.00	2,755.07	3,244.93	45.92
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	0.00	0.00	0.00	595.00	(595.00)	inf
57080 Postage	250.00	0.00	250.00	33.22	216.78	13.29
57000 Totals	250.00	0.00	250.00	628.22	(378.22)	251.29
4004 Totals	6,250.00	0.00	6,250.00	4,637.37	1,612.63	74.20
5101 Public Works						
51000 Salary & Wages (FTE required)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
51020 Salaries - Full-Time Positions	72,887.00	0.00	72,887.00	38,658.89	34,228.11	53.04
51040 Salaries - Part-Time Positions	14,040.00	0.00	14,040.00	0.00	14,040.00	0.00
51050 Salaries - Temporary Positions	0.00	26,880.00	26,880.00	156.00	26,724.00	0.58
51000 Totals	86,927.00	26,880.00	113,807.00	38,814.89	74,992.11	34.11
52000 Employee Benefits	Original	Adjustments	Adjusted	YTD	Balance	% Realized
52010 FICA - Regular	5,390.00	1,700.00	7,090.00	2,500.08	4,589.92	35.26
52011 FICA - Medicare	1,265.00	400.00	1,665.00	584.66	1,080.34	35.11
52020 Retirement	6,650.00	0.00	6,650.00	2,843.20	3,806.80	42.75
52030 Health and Medical Premiums	10,800.00	0.00	10,800.00	3,000.00	7,800.00	27.78
52040 Life Insurance Premiums	300.00	0.00	300.00	39.78	260.22	13.26
52050 Dental Insurance Premiums	500.00	0.00	500.00	0.00	500.00	0.00
52060 Vision Insurance Medical Premiums	200.00	0.00	200.00	0.00	200.00	0.00
52090 Unemployment Compensation	500.00	0.00	500.00	80.67	419.33	16.13
52110 Workers' Compensation Employer's Fee	60.00	0.00	60.00	6.90	53.10	11.50
52120 Workers' Compensation (Self Insured)	1,000.00	0.00	1,000.00	525.00	475.00	52.50
52000 Totals	26,665.00	2,100.00	28,765.00	9,580.29	19,184.71	33.31
53000 Travel Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
53030 Travel - Employees	500.00	0.00	500.00	0.00	500.00	0.00
53000 Totals	500.00	0.00	500.00	0.00	500.00	0.00
54000 Purchased Property Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
54010 Maintenance & Repairs - Building/Structure	0.00	0.00	0.00	465.48	(465.48)	inf
54030 Maintenance & Repairs - Grounds/Roadways	0.00	0.00	0.00	3,023.87	(3,023.87)	inf

54040 Maintenance & Repairs - Vehicles	500.00	0.00	500.00	2,202.21	(1,702.21)	Item 6.
54050 Maintenance & Repair - Furniture/Fixtures/Equipment	700.00	0.00	700.00	0.00	700.00	0.00
54060 Maintenance Supplies	0.00	0.00	0.00	955.53	(955.53)	inf
54000 Totals	1,200.00	0.00	1,200.00	6,647.09	(5,447.09)	553.92
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	0.00	0.00	0.00	2,137.50	(2,137.50)	inf
55999 Contract - Other Services	1,000.00	0.00	1,000.00	6,084.50	(5,084.50)	608.45
55000 Totals	1,000.00	0.00	1,000.00	8,222.00	(7,222.00)	822.20
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56010 Software	0.00	0.00	0.00	186.17	(186.17)	inf
56020 Supplies - General Office	200.00	0.00	200.00	83.56	116.44	41.78
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	2,500.00	0.00	2,500.00	3,171.57	(671.57)	126.86
56120 Supplies - Vehicle Fuel	800.00	0.00	800.00	1,033.42	(233.42)	129.18
56121 Supplies - Vehicle Lubricants/Anti-Freeze	500.00	0.00	500.00	0.00	500.00	0.00
56999 Supplies - Other	4,350.00	0.00	4,350.00	4,140.04	209.96	95.17
56000 Totals	8,350.00	0.00	8,350.00	8,614.76	(264.76)	103.17
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
57070 Insurance - General Liability/Property	0.00	0.00	0.00	424.59	(424.59)	inf
57130 Rent of Equipment/Machinery	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
57160 Telecommunications	0.00	0.00	0.00	1,218.62	(1,218.62)	inf
57999 Other Operating Costs	0.00	0.00	0.00	3,686.20	(3,686.20)	inf
57000 Totals	2,500.00	0.00	2,500.00	5,329.41	(2,829.41)	213.18
5101 Totals	127,142.00	28,980.00	156,122.00	77,208.44	78,913.56	49.45
5104 Highways and Streets						
54000 Purchased Property Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
54030 Maintenance & Repairs - Grounds/Roadways	0.00	0.00	0.00	924.09	(924.09)	inf
54050 Maintenance & Repair - Furniture/Fixtures/Equipment	0.00	0.00	0.00	401.33	(401.33)	inf
54060 Maintenance Supplies	0.00	0.00	0.00	36.19	(36.19)	inf
54000 Totals	0.00	0.00	0.00	1,361.61	(1,361.61)	inf
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	0.00	0.00	0.00	0.00	0.00	nan
55999 Contract - Other Services	0.00	3,000.00	3,000.00	1,843.58	1,156.42	61.45
55000 Totals	0.00	3,000.00	3,000.00	1,843.58	1,156.42	61.45
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	0.00	0.00	0.00	254.10	(254.10)	inf
56999 Supplies - Other	0.00	0.00	0.00	2,087.88	(2,087.88)	inf
56000 Totals	0.00	0.00	0.00	2,341.98	(2,341.98)	inf
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57170 Utilities - Electricity	9,000.00	5,000.00	14,000.00	8,522.98	5,477.02	60.88
57000 Totals	9,000.00	5,000.00	14,000.00	8,522.98	5,477.02	60.88
5104 Totals	9,000.00	8,000.00	17,000.00	14,070.15	2,929.85	82.77
50000 Expenditures Totals	1,089,182.00	247,624.00	1,336,806.00	899,523.26	437,282.74	67.29
60000 Other Financing Sources						
0001 No Department						
61000 Transfers	Original	Adjustments	Adjusted	YTD	Balance	% Realized
61100 Transfers In	300,000.00	25,000.00	325,000.00	325,000.00	0.00	100.00
61200 Transfers Out	(442,898.00)	(178,703.00)	(621,601.00)	(404,943.51)	(216,657.49)	65.15
61000 Totals	(142,898.00)	(153,703.00)	(296,601.00)	(79,943.51)	(216,657.49)	26.95
0001 Totals	(142,898.00)	(153,703.00)	(296,601.00)	(79,943.51)	(216,657.49)	26.95
60000 Other Financing Sources Totals	(142,898.00)	(153,703.00)	(296,601.00)	(79,943.51)	(216,657.49)	26.95
20100 Corrections						
10000 Assets						

0001 No Department

10100 Cash Assets	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10102 Restricted Cash	6,684.00	0.00	6,684.00	6,684.00	0.00	100.00
10100 Totals	6,684.00	0.00	6,684.00	6,684.00	0.00	100.00
0001 Totals	6,684.00	0.00	6,684.00	6,684.00	0.00	100.00
10000 Assets Totals	6,684.00	0.00	6,684.00	6,684.00	0.00	100.00

20000 Liabilities

0001 No Department

21000 Payables	Original	Adjustments	Adjusted	YTD	Balance	% Realized
21001 Payables	0.00	0.00	0.00	0.00	0.00	nan
21000 Totals	0.00	0.00	0.00	0.00	0.00	nan
0001 Totals	0.00	0.00	0.00	0.00	0.00	nan
20000 Liabilities Totals	0.00	0.00	0.00	0.00	0.00	nan

40000 Revenues

0001 No Department

45000 Fines & Forfeits	Original	Adjustments	Adjusted	YTD	Balance	% Realized
45010 Correction Fees	1,500.00	0.00	1,500.00	340.00	1,160.00	22.67
45000 Totals	1,500.00	0.00	1,500.00	340.00	1,160.00	22.67
0001 Totals	1,500.00	0.00	1,500.00	340.00	1,160.00	22.67
40000 Revenues Totals	1,500.00	0.00	1,500.00	340.00	1,160.00	22.67

50000 Expenditures

8003 General Corrections

57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57010 Care of Prisoners	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
57000 Totals	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
8003 Totals	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
50000 Expenditures Totals	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00

20200 Environmental

10000 Assets

0001 No Department

10100 Cash Assets	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10102 Restricted Cash	22,021.00	0.00	22,021.00	22,021.00	0.00	100.00
10100 Totals	22,021.00	0.00	22,021.00	22,021.00	0.00	100.00
0001 Totals	22,021.00	0.00	22,021.00	22,021.00	0.00	100.00
10000 Assets Totals	22,021.00	0.00	22,021.00	22,021.00	0.00	100.00

20000 Liabilities

0001 No Department

21000 Payables	Original	Adjustments	Adjusted	YTD	Balance	% Realized
21001 Payables	0.00	0.00	0.00	0.97	(0.97)	inf
21000 Totals	0.00	0.00	0.00	0.97	(0.97)	inf
0001 Totals	0.00	0.00	0.00	0.97	(0.97)	inf
20000 Liabilities Totals	0.00	0.00	0.00	0.97	(0.97)	inf

40000 Revenues

0001 No Department

41000 Taxes Local Effort	Original	Adjustments	Adjusted	YTD	Balance	% Realized
41253 Gross Receipts Tax - Municipal Environmental	10,860.00	0.00	10,860.00	8,145.00	2,715.00	75.00
41000 Totals	10,860.00	0.00	10,860.00	8,145.00	2,715.00	75.00
0001 Totals	10,860.00	0.00	10,860.00	8,145.00	2,715.00	75.00
40000 Revenues Totals	10,860.00	0.00	10,860.00	8,145.00	2,715.00	75.00

50000 Expenditures

5009 Environmental

55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55999 Contract - Other Services	10,000.00	0.00	10,000.00	4,483.45	5,516.55	44.83

55000 Totals	10,000.00	0.00	10,000.00	4,483.45	5,516.55	Item 6.
5009 Totals	10,000.00	0.00	10,000.00	4,483.45	5,516.55	
50000 Expenditures Totals	10,000.00	0.00	10,000.00	4,483.45	5,516.55	

20600 Emergency Medical Services

10000 Assets

0001 No Department

10100 Cash Assets

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10102 Restricted Cash	7,782.00	0.00	7,782.00	7,782.00	0.00	100.00
10100 Totals	7,782.00	0.00	7,782.00	7,782.00	0.00	100.00
0001 Totals	7,782.00	0.00	7,782.00	7,782.00	0.00	100.00
10000 Assets Totals	7,782.00	0.00	7,782.00	7,782.00	0.00	100.00

20000 Liabilities

0001 No Department

21000 Payables

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
21001 Payables	0.00	0.00	0.00	0.01	(0.01)	inf
21000 Totals	0.00	0.00	0.00	0.01	(0.01)	inf
0001 Totals	0.00	0.00	0.00	0.01	(0.01)	inf
20000 Liabilities Totals	0.00	0.00	0.00	0.01	(0.01)	inf

40000 Revenues

0001 No Department

47000 Intergovernmental Grants (Distributions)

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
47090 State - EMS Grant (DOH)	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00
47000 Totals	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00
0001 Totals	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00
40000 Revenues Totals	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00

50000 Expenditures

3003 Emergency Services/Ambulance

55000 Contractual Services

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	3,782.00	0.00	3,782.00	159.47	3,622.53	4.22
55999 Contract - Other Services	0.00	0.00	0.00	60.00	(60.00)	inf
55000 Totals	3,782.00	0.00	3,782.00	219.47	3,562.53	5.80

56000 Supplies

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56070 Supplies - Medical	8,000.00	0.00	8,000.00	4,583.05	3,416.95	57.29
56090 Supplies - Safety	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
56000 Totals	9,500.00	0.00	9,500.00	4,583.05	4,916.95	48.24

57000 Operating Costs

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	2,500.00	0.00	2,500.00	100.00	2,400.00	4.00
57000 Totals	2,500.00	0.00	2,500.00	100.00	2,400.00	4.00
3003 Totals	15,782.00	0.00	15,782.00	4,902.52	10,879.48	31.06
50000 Expenditures Totals	15,782.00	0.00	15,782.00	4,902.52	10,879.48	31.06

20900 Fire Protection

10000 Assets

0001 No Department

10100 Cash Assets

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10102 Restricted Cash	117,315.00	0.00	117,315.00	117,315.00	0.00	100.00
10100 Totals	117,315.00	0.00	117,315.00	117,315.00	0.00	100.00

12000 Receivables

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
12001 Receivables	0.00	0.00	0.00	263.28	(263.28)	inf
12000 Totals	0.00	0.00	0.00	263.28	(263.28)	inf
0001 Totals	117,315.00	0.00	117,315.00	117,578.28	(263.28)	100.22
10000 Assets Totals	117,315.00	0.00	117,315.00	117,578.28	(263.28)	100.22

20000 Liabilities

0001 No Department

21000 Payables	Original	Adjustments	Adjusted	YTD	Balance	Item 6.
21001 Payables	0.00	0.00	0.00	0.00	0.00	nan
21000 Totals	0.00	0.00	0.00	0.00	0.00	nan
0001 Totals	0.00	0.00	0.00	0.00	0.00	nan
20000 Liabilities Totals	0.00	0.00	0.00	0.00	0.00	nan
40000 Revenues						
0001 No Department						
46000 Miscellaneous Revenues	Original	Adjustments	Adjusted	YTD	Balance	% Realized
46010 Contributions/Donations	0.00	0.00	0.00	100.00	(100.00)	inf
46060 Reimbursements/Refunds	0.00	1,705.00	1,705.00	1,702.90	2.10	99.88
46000 Totals	0.00	1,705.00	1,705.00	1,802.90	(97.90)	105.74
47000 Intergovernmental Grants (Distributions)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
47100 State - Fire Marshall Allotment	293,586.00	0.00	293,586.00	283,245.00	10,341.00	96.48
47000 Totals	293,586.00	0.00	293,586.00	283,245.00	10,341.00	96.48
0001 Totals	293,586.00	1,705.00	295,291.00	285,047.90	10,243.10	96.53
40000 Revenues Totals	293,586.00	1,705.00	295,291.00	285,047.90	10,243.10	96.53
50000 Expenditures						
3002 Fire Protection						
53000 Travel Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
53030 Travel - Employees	1,500.00	0.00	1,500.00	183.62	1,316.38	12.24
53000 Totals	1,500.00	0.00	1,500.00	183.62	1,316.38	12.24
54000 Purchased Property Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
54010 Maintenance & Repairs - Building/Structure	5,000.00	0.00	5,000.00	2,908.28	2,091.72	58.17
54020 Maintenance & Repairs - Contracts	2,500.00	0.00	2,500.00	1,768.13	731.87	70.73
54040 Maintenance & Repairs - Vehicles	50,000.00	0.00	50,000.00	12,182.25	37,817.75	24.36
54050 Maintenance & Repair - Furniture/Fixtures/Equipment	0.00	0.00	0.00	6,576.68	(6,576.68)	inf
54060 Maintenance Supplies	0.00	0.00	0.00	1,466.46	(1,466.46)	inf
54000 Totals	57,500.00	0.00	57,500.00	24,901.80	32,598.20	43.31
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	2,000.00	0.00	2,000.00	1,191.04	808.96	59.55
55999 Contract - Other Services	3,000.00	0.00	3,000.00	2,363.20	636.80	78.77
55000 Totals	5,000.00	0.00	5,000.00	3,554.24	1,445.76	71.08
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56010 Software	0.00	0.00	0.00	274.38	(274.38)	inf
56020 Supplies - General Office	250.00	0.00	250.00	2,117.53	(1,867.53)	847.01
56030 Supplies - Field Supplies	1,500.00	0.00	1,500.00	40,659.06	(39,159.06)	2,710.60
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	2,500.00	0.00	2,500.00	5,592.88	(3,092.88)	223.72
56050 Supplies - Janitorial/Maintenance	500.00	0.00	500.00	0.00	500.00	0.00
56070 Supplies - Medical	0.00	0.00	0.00	5,004.18	(5,004.18)	inf
56110 Supplies - Uniforms/Linen	5,000.00	0.00	5,000.00	4,239.50	760.50	84.79
56120 Supplies - Vehicle Fuel	7,000.00	0.00	7,000.00	7,532.60	(532.60)	107.61
56121 Supplies - Vehicle Lubricants/Anti-Freeze	3,000.00	0.00	3,000.00	4,261.21	(1,261.21)	142.04
56122 Supplies - Vehicle Tires	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
56999 Supplies - Other	500.00	0.00	500.00	103.16	396.84	20.63
56000 Totals	25,250.00	0.00	25,250.00	69,784.50	(44,534.50)	276.37
57000 Operating Costs	Original	Adjustments	Adjusted	YTD	Balance	% Realized
57050 Employee Training	0.00	0.00	0.00	1,880.00	(1,880.00)	inf
57070 Insurance - General Liability/Property	39,000.00	0.00	39,000.00	20,574.68	18,425.32	52.76
57080 Postage	0.00	0.00	0.00	25.56	(25.56)	inf
57090 Printing/Publishing/Advertising	0.00	0.00	0.00	37.46	(37.46)	inf
57160 Telecommunications	6,000.00	0.00	6,000.00	4,746.07	1,253.93	79.10
57170 Utilities - Electricity	10,000.00	0.00	10,000.00	11,929.89	(1,929.89)	119.30
57171 Utilities - Natural Gas	3,000.00	0.00	3,000.00	3,851.25	(851.25)	128.38

57172 Utilities - Propane/Butane	3,000.00	0.00	3,000.00	2,227.68	772.32	Item 6.
57173 Utilities - Water	3,000.00	0.00	3,000.00	661.01	2,338.99	22.03
57999 Other Operating Costs	783.00	0.00	783.00	0.00	783.00	0.00
57000 Totals	64,783.00	0.00	64,783.00	45,933.60	18,849.40	70.90
58000 Capital Purchases	Original	Adjustments	Adjusted	YTD	Balance	% Realized
58020 Equipment & Machinery	84,000.00	0.00	84,000.00	9,205.68	74,794.32	10.96
58080 Vehicles	100,000.00	0.00	100,000.00	7,500.00	92,500.00	7.50
58000 Totals	184,000.00	0.00	184,000.00	16,705.68	167,294.32	9.08
3002 Totals	338,033.00	0.00	338,033.00	161,063.44	176,969.56	47.65
50000 Expenditures Totals	338,033.00	0.00	338,033.00	161,063.44	176,969.56	47.65
60000 Other Financing Sources						
0001 No Department						
61000 Transfers	Original	Adjustments	Adjusted	YTD	Balance	% Realized
61200 Transfers Out	(55,554.00)	0.00	(55,554.00)	(55,537.00)	(17.00)	99.97
61000 Totals	(55,554.00)	0.00	(55,554.00)	(55,537.00)	(17.00)	99.97
0001 Totals	(55,554.00)	0.00	(55,554.00)	(55,537.00)	(17.00)	99.97
60000 Other Financing Sources Totals	(55,554.00)	0.00	(55,554.00)	(55,537.00)	(17.00)	99.97
21100 Law Enforcement Protection						
10000 Assets						
0001 No Department						
10100 Cash Assets	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10102 Restricted Cash	17,215.00	0.00	17,215.00	17,215.00	0.00	100.00
10100 Totals	17,215.00	0.00	17,215.00	17,215.00	0.00	100.00
0001 Totals	17,215.00	0.00	17,215.00	17,215.00	0.00	100.00
10000 Assets Totals	17,215.00	0.00	17,215.00	17,215.00	0.00	100.00
20000 Liabilities						
0001 No Department						
21000 Payables	Original	Adjustments	Adjusted	YTD	Balance	% Realized
21001 Payables	0.00	0.00	0.00	0.36	(0.36)	inf
21000 Totals	0.00	0.00	0.00	0.36	(0.36)	inf
0001 Totals	0.00	0.00	0.00	0.36	(0.36)	inf
20000 Liabilities Totals	0.00	0.00	0.00	0.36	(0.36)	inf
40000 Revenues						
0001 No Department						
47000 Intergovernmental Grants (Distributions)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
47110 State - Law Enforcement Protection (DFA)	20,000.00	0.00	20,000.00	20,000.00	0.00	100.00
47000 Totals	20,000.00	0.00	20,000.00	20,000.00	0.00	100.00
0001 Totals	20,000.00	0.00	20,000.00	20,000.00	0.00	100.00
40000 Revenues Totals	20,000.00	0.00	20,000.00	20,000.00	0.00	100.00
50000 Expenditures						
3001 Law Enforcement						
55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	37,215.00	0.00	37,215.00	37,214.64	0.36	100.00
55000 Totals	37,215.00	0.00	37,215.00	37,214.64	0.36	100.00
3001 Totals	37,215.00	0.00	37,215.00	37,214.64	0.36	100.00
50000 Expenditures Totals	37,215.00	0.00	37,215.00	37,214.64	0.36	100.00
21600 Municipal Street						
10000 Assets						
0001 No Department						
10100 Cash Assets	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10102 Restricted Cash	29,901.00	0.00	29,901.00	29,901.00	0.00	100.00
10100 Totals	29,901.00	0.00	29,901.00	29,901.00	0.00	100.00
0001 Totals	29,901.00	0.00	29,901.00	29,901.00	0.00	100.00

10000 Assets Totals	29,901.00	0.00	29,901.00	29,901.00	0.00	
---------------------	-----------	------	-----------	-----------	------	--

Item 6.

20000 Liabilities

0001 No Department

21000 Payables

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
21001 Payables	0.00	0.00	0.00	0.67	(0.67)	inf
21000 Totals	0.00	0.00	0.00	0.67	(0.67)	inf
0001 Totals	0.00	0.00	0.00	0.67	(0.67)	inf
20000 Liabilities Totals	0.00	0.00	0.00	0.67	(0.67)	inf

40000 Revenues

0001 No Department

42000 Taxes State Shared

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
42300 Gas Tax for General Purposes	35,000.00	0.00	35,000.00	20,070.51	14,929.49	57.34
42000 Totals	35,000.00	0.00	35,000.00	20,070.51	14,929.49	57.34
0001 Totals	35,000.00	0.00	35,000.00	20,070.51	14,929.49	57.34
40000 Revenues Totals	35,000.00	0.00	35,000.00	20,070.51	14,929.49	57.34

50000 Expenditures

5002 Municipal Streets

54000 Purchased Property Services

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
54030 Maintenance & Repairs - Grounds/Roadways	15,000.00	0.00	15,000.00	10,503.71	4,496.29	70.02
54000 Totals	15,000.00	0.00	15,000.00	10,503.71	4,496.29	70.02

55000 Contractual Services

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
55999 Contract - Other Services	0.00	0.00	0.00	24,286.87	(24,286.87)	inf
55000 Totals	20,000.00	0.00	20,000.00	24,286.87	(4,286.87)	121.43
5002 Totals	35,000.00	0.00	35,000.00	34,790.58	209.42	99.40
50000 Expenditures Totals	35,000.00	0.00	35,000.00	34,790.58	209.42	99.40

26000 American Rescue Plan Act

40000 Revenues

0001 No Department

47000 Intergovernmental Grants (Distributions)

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
47700 Federal - American Rescue Plan	561,097.00	0.00	561,097.00	561,096.50	0.50	100.00
47000 Totals	561,097.00	0.00	561,097.00	561,096.50	0.50	100.00
0001 Totals	561,097.00	0.00	561,097.00	561,096.50	0.50	100.00
40000 Revenues Totals	561,097.00	0.00	561,097.00	561,096.50	0.50	100.00

50000 Expenditures

2002 General Administration

55000 Contractual Services

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
55000 Totals	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00

58000 Capital Purchases

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
58010 Buildings & Structures	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00
58020 Equipment & Machinery	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00
58040 Infrastructure	311,097.00	0.00	311,097.00	0.00	311,097.00	0.00
58000 Totals	361,097.00	0.00	361,097.00	0.00	361,097.00	0.00
2002 Totals	561,097.00	0.00	561,097.00	0.00	561,097.00	0.00
50000 Expenditures Totals	561,097.00	0.00	561,097.00	0.00	561,097.00	0.00

29900 Other Special Revenue

10000 Assets

0001 No Department

10100 Cash Assets

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10101 Unrestricted Cash	210,765.00	0.00	210,765.00	210,765.00	0.00	100.00
10100 Totals	210,765.00	0.00	210,765.00	210,765.00	0.00	100.00
0001 Totals	210,765.00	0.00	210,765.00	210,765.00	0.00	100.00

	10000 Assets Totals	210,765.00	0.00	210,765.00	210,765.00	0.00
--	---------------------	------------	------	------------	------------	------

Item 6.

20000 Liabilities

0001 No Department

21000 Payables

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
21001 Payables	0.00	0.00	0.00	2,835.29	(2,835.29)	inf
21000 Totals	0.00	0.00	0.00	2,835.29	(2,835.29)	inf
0001 Totals	0.00	0.00	0.00	2,835.29	(2,835.29)	inf
20000 Liabilities Totals	0.00	0.00	0.00	2,835.29	(2,835.29)	inf

40000 Revenues

0001 No Department

46000 Miscellaneous Revenues

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
46010 Contributions/Donations	0.00	330,856.00	330,856.00	331,412.52	(556.52)	100.17
46000 Totals	0.00	330,856.00	330,856.00	331,412.52	(556.52)	100.17

47000 Intergovernmental Grants (Distributions)

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
47800 Local - Grants from Counties to Municipalities	155,000.00	0.00	155,000.00	151,562.96	3,437.04	97.78
47000 Totals	155,000.00	0.00	155,000.00	151,562.96	3,437.04	97.78

0001 Totals	155,000.00	330,856.00	485,856.00	482,975.48	2,880.52	99.41
--------------------	-------------------	-------------------	-------------------	-------------------	-----------------	--------------

40000 Revenues Totals	155,000.00	330,856.00	485,856.00	482,975.48	2,880.52	99.41
------------------------------	-------------------	-------------------	-------------------	-------------------	-----------------	--------------

50000 Expenditures

2002 General Administration

51000 Salary & Wages (FTE required)

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
51020 Salaries - Full-Time Positions	72,800.00	0.00	72,800.00	41,372.90	31,427.10	56.83
51030 Salaries - Term Position	27,000.00	0.00	27,000.00	22,424.94	4,575.06	83.06
51060 Salaries - Overtime	0.00	0.00	0.00	3,459.50	(3,459.50)	inf
51000 Totals	99,800.00	0.00	99,800.00	67,257.34	32,542.66	67.39

52000 Employee Benefits

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
52010 FICA - Regular	6,200.00	0.00	6,200.00	4,038.66	2,161.34	65.14
52011 FICA - Medicare	1,475.00	0.00	1,475.00	944.52	530.48	64.04
52020 Retirement	8,240.00	0.00	8,240.00	4,584.41	3,655.59	55.64
52030 Health and Medical Premiums	30,432.00	0.00	30,432.00	7,836.21	22,595.79	25.75
52040 Life Insurance Premiums	110.00	0.00	110.00	53.04	56.96	48.22
52050 Dental Insurance Premiums	1,865.00	0.00	1,865.00	554.58	1,310.42	29.74
52060 Vision Insurance Medical Premiums	320.00	0.00	320.00	94.56	225.44	29.55
52070 Disability Insurance Premiums	0.00	0.00	0.00	4.94	(4.94)	inf
52090 Unemployment Compensation	500.00	0.00	500.00	232.76	267.24	46.55
52110 Workers' Compensation Employer's Fee	20.00	0.00	20.00	13.80	6.20	69.00
52120 Workers' Compensation (Self Insured)	1,200.00	0.00	1,200.00	3,268.96	(2,068.96)	272.41
52000 Totals	50,362.00	0.00	50,362.00	21,626.44	28,735.56	42.94

54000 Purchased Property Services

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
54040 Maintenance & Repairs - Vehicles	0.00	0.00	0.00	882.02	(882.02)	inf
54000 Totals	0.00	0.00	0.00	882.02	(882.02)	inf

55000 Contractual Services

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	3,000.00	50,000.00	53,000.00	0.00	53,000.00	0.00
55999 Contract - Other Services	2,000.00	0.00	2,000.00	1,768.25	231.75	88.41
55000 Totals	5,000.00	50,000.00	55,000.00	1,768.25	53,231.75	3.22

56000 Supplies

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56010 Software	1,500.00	0.00	1,500.00	372.40	1,127.60	24.83
56020 Supplies - General Office	500.00	0.00	500.00	66.50	433.50	13.30
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	8,000.00	0.00	8,000.00	1,499.98	6,500.02	18.75
56120 Supplies - Vehicle Fuel	3,000.00	0.00	3,000.00	1,455.32	1,544.68	48.51
56121 Supplies - Vehicle Lubricants/Anti-Freeze	500.00	0.00	500.00	0.00	500.00	0.00
56122 Supplies - Vehicle Tires	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
56999 Supplies - Other	19,000.00	0.00	19,000.00	5,078.10	13,921.90	26.73

Item 6.

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56000 Totals	35,500.00	0.00	35,500.00	8,472.30	27,027.70	
57000 Operating Costs						
57050 Employee Training	5,000.00	0.00	5,000.00	1,950.00	3,050.00	39.00
57070 Insurance - General Liability/Property	0.00	0.00	0.00	3,697.90	(3,697.90)	inf
57150 Subscriptions & Dues	0.00	0.00	0.00	2,367.00	(2,367.00)	inf
57160 Telecommunications	2,400.00	0.00	2,400.00	4,069.09	(1,669.09)	169.55
57999 Other Operating Costs	0.00	0.00	0.00	3,686.20	(3,686.20)	inf
57000 Totals	7,400.00	0.00	7,400.00	15,770.19	(8,370.19)	213.11
58000 Capital Purchases						
58010 Buildings & Structures	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
58020 Equipment & Machinery	0.00	80,856.00	80,856.00	0.00	80,856.00	0.00
58050 Land Acquisition	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
58080 Vehicles	0.00	0.00	0.00	79,141.00	(79,141.00)	inf
58000 Totals	0.00	280,856.00	280,856.00	79,141.00	201,715.00	28.18
2002 Totals	198,062.00	330,856.00	528,918.00	194,917.54	334,000.46	36.85
50000 Expenditures Totals	198,062.00	330,856.00	528,918.00	194,917.54	334,000.46	36.85

30300 State Legislative Appropriation Project

10000 Assets

0001 No Department

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
12000 Receivables						
12001 Receivables	0.00	0.00	0.00	2,963.68	(2,963.68)	inf
12000 Totals	0.00	0.00	0.00	2,963.68	(2,963.68)	inf
0001 Totals	0.00	0.00	0.00	2,963.68	(2,963.68)	inf
10000 Assets Totals	0.00	0.00	0.00	2,963.68	(2,963.68)	inf

40000 Revenues

0001 No Department

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
47000 Intergovernmental Grants (Distributions)						
47300 State Legislative Appropriations	1,369,000.00	25,000.00	1,394,000.00	480,165.43	913,834.57	34.45
47000 Totals	1,369,000.00	25,000.00	1,394,000.00	480,165.43	913,834.57	34.45
0001 Totals	1,369,000.00	25,000.00	1,394,000.00	480,165.43	913,834.57	34.45
40000 Revenues Totals	1,369,000.00	25,000.00	1,394,000.00	480,165.43	913,834.57	34.45

50000 Expenditures

2002 General Administration

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55000 Contractual Services						
55030 Contract - Professional Services	0.00	0.00	0.00	63,067.63	(63,067.63)	inf
55000 Totals	0.00	0.00	0.00	63,067.63	(63,067.63)	inf
58000 Capital Purchases						
58010 Buildings & Structures	625,000.00	0.00	625,000.00	0.00	625,000.00	0.00
58040 Infrastructure	60,000.00	0.00	60,000.00	0.00	60,000.00	0.00
58070 Library/Museum Acquisition	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
58080 Vehicles	424,000.00	0.00	424,000.00	424,000.00	0.00	100.00
58999 Other Capital Purchases	250,000.00	0.00	250,000.00	50,124.10	199,875.90	20.05
58000 Totals	1,369,000.00	0.00	1,369,000.00	474,124.10	894,875.90	34.63
2002 Totals	1,369,000.00	0.00	1,369,000.00	537,191.73	831,808.27	39.24
50000 Expenditures Totals	1,369,000.00	0.00	1,369,000.00	537,191.73	831,808.27	39.24

60000 Other Financing Sources

0001 No Department

	Original	Adjustments	Adjusted	YTD	Balance	% Realized
61000 Transfers						
61100 Transfers In	0.00	8,703.00	8,703.00	82,026.30	(73,323.30)	942.51
61200 Transfers Out	0.00	(25,000.00)	(25,000.00)	(25,000.00)	0.00	100.00
61000 Totals	0.00	(16,297.00)	(16,297.00)	57,026.30	(73,323.30)	(349.92)
0001 Totals	0.00	(16,297.00)	(16,297.00)	57,026.30	(73,323.30)	(349.92)
60000 Other Financing Sources Totals	0.00	(16,297.00)	(16,297.00)	57,026.30	(73,323.30)	(349.92)

30400 Road/Street Projects

Item 6.

40000 Revenues

0001 No Department

47000 Intergovernmental Grants (Distributions)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
47050 State - Co-op (DOT)	504,909.00	0.00	504,909.00	205,492.99	299,416.01	40.70
47000 Totals	504,909.00	0.00	504,909.00	205,492.99	299,416.01	40.70
0001 Totals	504,909.00	0.00	504,909.00	205,492.99	299,416.01	40.70
40000 Revenues Totals	504,909.00	0.00	504,909.00	205,492.99	299,416.01	40.70

50000 Expenditures

2002 General Administration

58000 Capital Purchases	Original	Adjustments	Adjusted	YTD	Balance	% Realized
58090 Roadways/Bridges	604,424.00	0.00	604,424.00	249,467.95	354,956.05	41.27
58000 Totals	604,424.00	0.00	604,424.00	249,467.95	354,956.05	41.27
2002 Totals	604,424.00	0.00	604,424.00	249,467.95	354,956.05	41.27
50000 Expenditures Totals	604,424.00	0.00	604,424.00	249,467.95	354,956.05	41.27

60000 Other Financing Sources

0001 No Department

61000 Transfers	Original	Adjustments	Adjusted	YTD	Balance	% Realized
61100 Transfers In	99,516.00	0.00	99,516.00	43,974.96	55,541.04	44.19
61000 Totals	99,516.00	0.00	99,516.00	43,974.96	55,541.04	44.19
0001 Totals	99,516.00	0.00	99,516.00	43,974.96	55,541.04	44.19
60000 Other Financing Sources Totals	99,516.00	0.00	99,516.00	43,974.96	55,541.04	44.19

39900 Other Capital Projects

10000 Assets

0001 No Department

12000 Receivables	Original	Adjustments	Adjusted	YTD	Balance	% Realized
12001 Receivables	0.00	0.00	0.00	0.00	0.00	nan
12000 Totals	0.00	0.00	0.00	0.00	0.00	nan
0001 Totals	0.00	0.00	0.00	0.00	0.00	nan
10000 Assets Totals	0.00	0.00	0.00	0.00	0.00	nan

40000 Revenues

0001 No Department

46000 Miscellaneous Revenues	Original	Adjustments	Adjusted	YTD	Balance	% Realized
46300 Loan Proceeds	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
46000 Totals	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
47000 Intergovernmental Grants (Distributions)	Original	Adjustments	Adjusted	YTD	Balance	% Realized
47399 Other State Distributions (restricted)	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
47000 Totals	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
0001 Totals	300,000.00	300,000.00	600,000.00	300,000.00	300,000.00	50.00
40000 Revenues Totals	300,000.00	300,000.00	600,000.00	300,000.00	300,000.00	50.00

50000 Expenditures

2002 General Administration

55000 Contractual Services	Original	Adjustments	Adjusted	YTD	Balance	% Realized
55030 Contract - Professional Services	95,000.00	0.00	95,000.00	22,969.48	72,030.52	24.18
55000 Totals	95,000.00	0.00	95,000.00	22,969.48	72,030.52	24.18
56000 Supplies	Original	Adjustments	Adjusted	YTD	Balance	% Realized
56020 Supplies - General Office	0.00	0.00	0.00	122.39	(122.39)	inf
56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	0.00	0.00	0.00	3,000.22	(3,000.22)	inf
56000 Totals	0.00	0.00	0.00	3,122.61	(3,122.61)	inf
58000 Capital Purchases	Original	Adjustments	Adjusted	YTD	Balance	% Realized
58010 Buildings & Structures	158,382.00	0.00	158,382.00	7,078.66	151,303.34	4.47
58020 Equipment & Machinery	0.00	0.00	0.00	14,909.00	(14,909.00)	inf
58030 Furniture & Fixtures	0.00	0.00	0.00	2,354.85	(2,354.85)	inf

58040 Infrastructure	60,000.00	40,000.00	100,000.00	64,730.45	35,269.55	
58050 Land Acquisition	0.00	0.00	0.00	92,364.53	(92,364.53)	
58080 Vehicles	30,000.00	0.00	30,000.00	59,446.00	(29,446.00)	198.15
58090 Roadways/Bridges	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
58100 Street Lighting/Traffic Signals/Signs	0.00	30,000.00	30,000.00	11,966.67	18,033.33	39.89
58000 Totals	248,382.00	470,000.00	718,382.00	252,850.16	465,531.84	35.20
2002 Totals	343,382.00	470,000.00	813,382.00	278,942.25	534,439.75	34.29
50000 Expenditures Totals	343,382.00	470,000.00	813,382.00	278,942.25	534,439.75	34.29

60000 Other Financing Sources

0001 No Department

61000 Transfers	Original	Adjustments	Adjusted	YTD	Balance	% Realized
61100 Transfers In	343,382.00	170,000.00	513,382.00	278,942.25	234,439.75	54.33
61200 Transfers Out	(300,000.00)	0.00	(300,000.00)	(300,000.00)	0.00	100.00
61000 Totals	43,382.00	170,000.00	213,382.00	(21,057.75)	234,439.75	(9.87)
0001 Totals	43,382.00	170,000.00	213,382.00	(21,057.75)	234,439.75	(9.87)
60000 Other Financing Sources Totals	43,382.00	170,000.00	213,382.00	(21,057.75)	234,439.75	(9.87)

40400 NMFA Loan Debt Service

10000 Assets

0001 No Department

10100 Cash Assets	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10102 Restricted Cash	18.00	0.00	18.00	18.00	0.00	100.00
10100 Totals	18.00	0.00	18.00	18.00	0.00	100.00
0001 Totals	18.00	0.00	18.00	18.00	0.00	100.00
10000 Assets Totals	18.00	0.00	18.00	18.00	0.00	100.00

20000 Liabilities

0001 No Department

21000 Payables	Original	Adjustments	Adjusted	YTD	Balance	% Realized
21001 Payables	0.00	0.00	0.00	0.38	(0.38)	inf
21000 Totals	0.00	0.00	0.00	0.38	(0.38)	inf
0001 Totals	0.00	0.00	0.00	0.38	(0.38)	inf
20000 Liabilities Totals	0.00	0.00	0.00	0.38	(0.38)	inf

40000 Revenues

0001 No Department

46000 Miscellaneous Revenues	Original	Adjustments	Adjusted	YTD	Balance	% Realized
46030 Interest Income	1,000.00	0.00	1,000.00	57.81	942.19	5.78
46000 Totals	1,000.00	0.00	1,000.00	57.81	942.19	5.78
0001 Totals	1,000.00	0.00	1,000.00	57.81	942.19	5.78
40000 Revenues Totals	1,000.00	0.00	1,000.00	57.81	942.19	5.78

50000 Expenditures

2002 General Administration

59000 Debt Service	Original	Adjustments	Adjusted	YTD	Balance	% Realized
59010 Debt Service - Principal Payments	54,464.00	0.00	54,464.00	0.00	54,464.00	0.00
59020 Debt Service - Interest Payments	1,090.00	0.00	1,090.00	517.41	572.59	47.47
59050 Commitments and Other Fees	1,000.00	0.00	1,000.00	27.23	972.77	2.72
59000 Totals	56,554.00	0.00	56,554.00	544.64	56,009.36	0.96
2002 Totals	56,554.00	0.00	56,554.00	544.64	56,009.36	0.96
50000 Expenditures Totals	56,554.00	0.00	56,554.00	544.64	56,009.36	0.96

60000 Other Financing Sources

0001 No Department

61000 Transfers	Original	Adjustments	Adjusted	YTD	Balance	% Realized
61100 Transfers In	55,554.00	0.00	55,554.00	55,537.00	17.00	99.97
61000 Totals	55,554.00	0.00	55,554.00	55,537.00	17.00	99.97
0001 Totals	55,554.00	0.00	55,554.00	55,537.00	17.00	99.97

60000 Other Financing Sources Totals	55,554.00	0.00	55,554.00	55,537.00	17.00
--------------------------------------	-----------	------	-----------	-----------	-------

Item 6.

ALL FUNDS	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10000 Assets	3,412,540.17	20,635.33	3,433,175.50	2,698,645.34	734,530.16	78.60
20000 Liabilities	0.00	0.00	0.00	2,837.68	(2,837.68)	inf
40000 Revenues	4,351,245.00	771,401.00	5,122,646.00	3,599,609.51	1,523,036.49	70.27
50000 Expenditures	4,659,231.00	1,048,480.00	5,707,711.00	2,403,042.00	3,304,669.00	42.10
60000 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	nan



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 11000 - General Operating Fund							
Department: 0001 - No Department							
11000-0001-41100	Franchise Tax	185,000.00	185,000.00	25,406.64	155,879.97	-29,120.03	84.26 %
11000-0001-41250	Gross Receipts Tax-Municipal Local O...	206,000.00	206,000.00	21,352.59	224,804.76	18,804.76	109.13 %
11000-0001-41251	Gross Receipts Tax - Municipal Infrast...	21,744.00	21,744.00	3,252.84	16,008.00	-5,736.00	73.62 %
11000-0001-41259	Compensating Tax	0.00	2,100.00	139.26	1,173.07	-926.93	55.86 %
11000-0001-41260	Interstate Telecom Gross Receipts	0.00	240.00	43.88	244.00	4.00	101.67 %
11000-0001-41500	Property Tax - Current	234,179.00	234,179.00	2,512.49	149,857.35	-84,321.65	63.99 %
11000-0001-41510	Property Tax - Prior Year	4,000.00	4,000.00	418.62	5,957.17	1,957.17	148.93 %
11000-0001-42401	GRT Shared - Municipal Equivalent Di...	206,000.00	206,000.00	51,440.92	219,597.35	13,597.35	106.60 %
11000-0001-42600	Motor Vehicle Excise Tax	22,400.00	22,400.00	1,586.90	15,279.85	-7,120.15	68.21 %
11000-0001-42900	Other State Shared Taxes	17,120.00	47,120.00	-28,658.50	17,120.50	-29,999.50	36.33 %
11000-0001-43100	Animal Licenses	500.00	500.00	5.00	40.00	-460.00	8.00 %
11000-0001-43300	Building Permit	2,500.00	2,500.00	150.00	600.00	-1,900.00	24.00 %
11000-0001-43400	Business Licenses/Registration	3,000.00	3,000.00	0.00	0.00	-3,000.00	0.00 %
11000-0001-43800	Zoning Permits	150.00	150.00	0.00	225.00	75.00	150.00 %
11000-0001-43900	Other Licenses and Permits	6,500.00	6,500.00	100.00	1,056.00	-5,444.00	16.25 %
11000-0001-44030	Animal Pound Fees	0.00	0.00	75.00	225.00	225.00	0.00 %
11000-0001-45020	Court Fines	1,200.00	1,200.00	240.00	431.00	-769.00	35.92 %
11000-0001-46020	Insurance Recoveries	0.00	0.00	0.00	33,129.62	33,129.62	0.00 %
11000-0001-46030	Interest Income	0.00	0.00	217.16	801.59	801.59	0.00 %
11000-0001-46060	Reimbursements/Refunds	0.00	0.00	0.00	4,237.67	4,237.67	0.00 %
11000-0001-47060	State-Emergency/Disaster Relief(Ho...	0.00	81,500.00	0.00	0.00	-81,500.00	0.00 %
11000-0001-47140	Small Cities Assistance (TRD)	175,000.00	175,000.00	0.00	385,910.68	210,910.68	220.52 %
11000-0001-47398	Other State Distributions (operational)	6,000.00	6,000.00	0.00	0.00	-6,000.00	0.00 %
11000-0001-47499	Other State Grants	0.00	0.00	0.00	3,639.31	3,639.31	0.00 %
Department: 0001 - No Department Total:		1,091,293.00	1,205,133.00	78,282.80	1,236,217.89	31,084.89	102.58 %
Department: 1001 - Governing Body							
11000-1001-53010	Travel - Elected Officials	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-1001-56020	Supplies - General Office	0.00	0.00	121.99	157.30	-157.30	0.00 %
11000-1001-56050	Supplies - Janitorial/Maintenance	0.00	0.00	-166.00	0.00	0.00	0.00 %
11000-1001-57050	Employee Training	500.00	500.00	0.00	330.00	170.00	66.00 %
11000-1001-57070	Insurance - General Liability/Property	0.00	1,900.00	0.00	1,898.14	1.86	99.90 %
11000-1001-57071	Surety Bonding	250.00	250.00	0.00	0.00	250.00	0.00 %
Department: 1001 - Governing Body Total:		1,250.00	3,150.00	-44.01	2,385.44	764.56	75.73 %
Department: 1009 - Municipal Court							
11000-1009-51010	Salaries - Elected Officials	3,600.00	3,600.00	300.00	3,000.00	600.00	83.33 %
11000-1009-51030	Salaries - Term Position	150.00	150.00	0.00	0.00	150.00	0.00 %
11000-1009-51040	Salaries - Part-Time Positions	4,000.00	4,000.00	281.31	1,335.07	2,664.93	33.38 %
11000-1009-51050	Salaries - Temporary Positions	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
11000-1009-52010	FICA - Regular	550.00	550.00	36.04	268.77	281.23	48.87 %
11000-1009-52011	FICA - Medicare	135.00	135.00	8.43	62.87	72.13	46.57 %
11000-1009-52020	Retirement	306.00	306.00	19.81	94.07	211.93	30.74 %
11000-1009-52090	Unemployment Compensation	110.00	110.00	0.93	4.58	105.42	4.16 %
11000-1009-52110	Workers' Compensation Employer's F...	20.00	20.00	0.20	0.32	19.68	1.60 %
11000-1009-52120	Workers' Compensation (Self Insured)	150.00	150.00	0.00	0.00	150.00	0.00 %
11000-1009-53010	Travel - Elected Officials	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-1009-53030	Travel - Employees	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-1009-54010	Maintenance & Repairs - Building/Str...	0.00	0.00	-252.28	0.00	0.00	0.00 %
11000-1009-54040	Maintenance & Repairs - Vehicles	0.00	0.00	-17.85	0.00	0.00	0.00 %
11000-1009-56010	Software	1,878.00	1,878.00	0.00	0.00	1,878.00	0.00 %
11000-1009-56020	Supplies - General Office	500.00	500.00	33.46	215.73	284.27	43.15 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
11000-1009-56040	Supplies-Furniture/Fixtures/Equipme...	1,000.00	1,000.00	0.00	176.78	823.22	17.68 %
11000-1009-57050	Employee Training	1,500.00	8,000.00	0.00	6,368.79	1,631.21	79.61 %
11000-1009-57071	Surety Bonding	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-1009-57080	Postage	150.00	150.00	0.00	93.33	56.67	62.22 %
11000-1009-57150	Subscriptions & Dues	300.00	300.00	0.00	285.00	15.00	95.00 %
Department: 1009 - Municipal Court Total:		16,849.00	23,349.00	410.05	11,905.31	11,443.69	50.99 %
Department: 2001 - Manager							
11000-2001-51020	Salaries - Full-Time Positions	87,125.00	87,125.00	6,968.09	68,728.65	18,396.35	78.89 %
11000-2001-51900	Salaries - Other Wages	2,400.00	2,400.00	0.00	0.00	2,400.00	0.00 %
11000-2001-52010	FICA - Regular	5,555.00	5,555.00	410.96	4,061.07	1,493.93	73.11 %
11000-2001-52011	FICA - Medicare	1,300.00	1,300.00	96.11	949.75	350.25	73.06 %
11000-2001-52020	Retirement	6,670.00	6,670.00	533.06	5,047.36	1,622.64	75.67 %
11000-2001-52030	Health and Medical Premiums	15,216.00	15,216.00	1,269.10	12,883.28	2,332.72	84.67 %
11000-2001-52040	Life Insurance Premiums	55.00	55.00	4.42	39.78	15.22	72.33 %
11000-2001-52050	Dental Insurance Premiums	935.00	935.00	77.54	736.63	198.37	78.78 %
11000-2001-52060	Vision Insurance Medical Premiums	165.00	165.00	13.32	126.54	38.46	76.69 %
11000-2001-52090	Unemployment Compensation	550.00	550.00	23.00	93.97	456.03	17.09 %
11000-2001-52110	Workers' Compensation Employer's F...	10.00	10.00	2.30	6.90	3.10	69.00 %
11000-2001-52120	Workers' Compensation (Self Insured)	550.00	550.00	0.00	644.00	-94.00	117.09 %
11000-2001-53030	Travel - Employees	1,000.00	1,000.00	0.00	541.96	458.04	54.20 %
11000-2001-54040	Maintenance & Repairs - Vehicles	0.00	0.00	55.00	155.00	-155.00	0.00 %
11000-2001-56020	Supplies - General Office	250.00	250.00	0.00	89.15	160.85	35.66 %
11000-2001-56040	Supplies-Furniture/Fixtures/Equipme...	500.00	500.00	0.00	256.89	243.11	51.38 %
11000-2001-56120	Supplies - Vehicle Fuel	0.00	0.00	0.00	46.74	-46.74	0.00 %
11000-2001-57050	Employee Training	1,000.00	1,000.00	0.00	430.00	570.00	43.00 %
11000-2001-57071	Surety Bonding	225.00	225.00	0.00	0.00	225.00	0.00 %
11000-2001-57090	Printing/Publishing/Advertising	0.00	0.00	102.83	102.83	-102.83	0.00 %
11000-2001-57150	Subscriptions & Dues	1,200.00	1,200.00	0.00	1,132.62	67.38	94.39 %
11000-2001-57160	Telecommunications	720.00	720.00	51.97	805.82	-85.82	111.92 %
11000-2001-57999	Other Operating Costs	0.00	0.00	3,686.20	3,686.20	-3,686.20	0.00 %
Department: 2001 - Manager Total:		125,426.00	125,426.00	13,293.90	100,565.14	24,860.86	80.18 %
Department: 2002 - General Administration							
11000-2002-54010	Maintenance & Repairs - Building/Str...	5,000.00	5,000.00	0.00	9,563.22	-4,563.22	191.26 %
11000-2002-54020	Maintenance & Repairs - Contracts	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
11000-2002-54050	Maintenance & Repair - Furniture/Fix...	0.00	0.00	0.00	2,077.56	-2,077.56	0.00 %
11000-2002-54060	Maintenance Supplies	100.00	100.00	34.02	205.83	-105.83	205.83 %
11000-2002-54999	Other Maintenance	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-2002-55010	Contract - Audit	22,088.00	22,088.00	6,984.91	22,087.41	0.59	100.00 %
11000-2002-55020	Contract - Attorney Fees	32,000.00	32,000.00	0.00	34,658.66	-2,658.66	108.31 %
11000-2002-55030	Contract - Professional Services	15,000.00	15,000.00	1,009.79	6,922.24	8,077.76	46.15 %
11000-2002-55999	Contract - Other Services	10,000.00	10,000.00	0.00	14,049.54	-4,049.54	140.50 %
11000-2002-56010	Software	35,000.00	35,000.00	5,029.80	16,098.69	18,901.31	46.00 %
11000-2002-56020	Supplies - General Office	1,000.00	1,000.00	161.48	928.66	71.34	92.87 %
11000-2002-56040	Supplies-Furniture/Fixtures/Equipme...	2,000.00	2,000.00	0.00	3,108.14	-1,108.14	155.41 %
11000-2002-56050	Supplies - Janitorial/Maintenance	1,500.00	1,500.00	0.00	73.23	1,426.77	4.88 %
11000-2002-56090	Supplies - Safety	500.00	500.00	0.00	232.20	267.80	46.44 %
11000-2002-56999	Supplies - Other	3,000.00	3,000.00	0.00	1,012.03	1,987.97	33.73 %
11000-2002-57050	Employee Training	0.00	0.00	0.00	431.42	-431.42	0.00 %
11000-2002-57070	Insurance - General Liability/Property	10,000.00	10,000.00	0.00	4,923.29	5,076.71	49.23 %
11000-2002-57080	Postage	400.00	2,900.00	-161.48	2,511.91	388.09	86.62 %
11000-2002-57090	Printing/Publishing/Advertising	1,000.00	6,000.00	219.44	6,441.43	-441.43	107.36 %
11000-2002-57130	Rent of Equipment/Machinery	35,000.00	35,000.00	2,937.65	24,431.48	10,568.52	69.80 %
11000-2002-57150	Subscriptions & Dues	1,500.00	4,500.00	0.00	4,070.40	429.60	90.45 %
11000-2002-57160	Telecommunications	6,000.00	6,000.00	492.16	5,920.13	79.87	98.67 %
11000-2002-57170	Utilities - Electricity	5,000.00	5,000.00	559.78	4,017.83	982.17	80.36 %
11000-2002-57171	Utilities - Natural Gas	3,500.00	3,500.00	0.00	6,320.26	-2,820.26	180.58 %
11000-2002-57173	Utilities - Water	3,500.00	3,500.00	243.20	2,883.68	616.32	82.39 %
11000-2002-57800	GRT Administrative Fee	0.00	0.00	785.50	7,317.59	-7,317.59	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
11000-2002-57999	Other Operating Costs	0.00	0.00	-285.56	-270.56	270.56	0.00 %
Department: 2002 - General Administration Total:		203,588.00	214,088.00	18,010.69	180,016.27	34,071.73	84.09 %
Department: 2004 - Finance/Budget/Accounting							
11000-2004-51020	Salaries - Full-Time Positions	100,335.00	115,407.00	10,129.63	88,384.77	27,022.23	76.59 %
11000-2004-52010	FICA - Regular	6,225.00	7,175.00	572.83	5,081.83	2,093.17	70.83 %
11000-2004-52011	FICA - Medicare	1,455.00	1,705.00	133.97	1,188.49	516.51	69.71 %
11000-2004-52020	Retirement	7,700.00	8,860.00	774.92	6,521.63	2,338.37	73.61 %
11000-2004-52030	Health and Medical Premiums	24,505.00	34,015.00	3,313.00	23,857.25	10,157.75	70.14 %
11000-2004-52040	Life Insurance Premiums	110.00	140.00	13.26	92.82	47.18	66.30 %
11000-2004-52050	Dental Insurance Premiums	1,700.00	2,300.00	214.54	1,572.89	727.11	68.39 %
11000-2004-52060	Vision Insurance Medical Premiums	300.00	400.00	37.16	273.10	126.90	68.28 %
11000-2004-52090	Unemployment Compensation	700.00	826.00	33.44	218.72	607.28	26.48 %
11000-2004-52110	Workers' Compensation Employer's F...	20.00	27.00	6.90	18.40	8.60	68.15 %
11000-2004-52120	Workers' Compensation (Self Insured)	550.00	550.00	0.00	525.00	25.00	95.45 %
11000-2004-53030	Travel - Employees	1,000.00	1,000.00	1,487.78	1,601.22	-601.22	160.12 %
11000-2004-55999	Contract - Other Services	0.00	0.00	0.00	48.50	-48.50	0.00 %
11000-2004-56010	Software	0.00	0.00	0.00	262.68	-262.68	0.00 %
11000-2004-56020	Supplies - General Office	1,500.00	3,000.00	0.00	1,646.08	1,353.92	54.87 %
11000-2004-56040	Supplies-Furniture/Fixtures/Equipme...	2,500.00	5,000.00	0.00	4,935.96	64.04	98.72 %
11000-2004-56999	Supplies - Other	500.00	500.00	0.00	91.42	408.58	18.28 %
11000-2004-57050	Employee Training	1,000.00	1,000.00	0.00	1,620.00	-620.00	162.00 %
11000-2004-57071	Surety Bonding	600.00	600.00	0.00	225.00	375.00	37.50 %
11000-2004-57080	Postage	100.00	300.00	0.00	190.56	109.44	63.52 %
11000-2004-57090	Printing/Publishing/Advertising	350.00	350.00	0.00	81.17	268.83	23.19 %
11000-2004-57150	Subscriptions & Dues	600.00	600.00	0.00	460.00	140.00	76.67 %
11000-2004-57160	Telecommunications	2,000.00	2,000.00	80.17	1,533.30	466.70	76.67 %
11000-2004-57999	Other Operating Costs	0.00	0.00	3,686.20	3,686.20	-3,686.20	0.00 %
Department: 2004 - Finance/Budget/Accounting Total:		153,750.00	185,755.00	20,483.80	144,116.99	41,638.01	77.58 %
Department: 2008 - Municipal Clerk							
11000-2008-51020	Salaries - Full-Time Positions	71,036.00	71,036.00	5,464.30	54,981.50	16,054.50	77.40 %
11000-2008-51040	Salaries - Part-Time Positions	17,550.00	17,550.00	1,181.63	4,942.15	12,607.85	28.16 %

Budget Notes

Subject	Description
Part Time Assistant Clerk	25 hours/Week \$13.50/Hour 1300 hours/Year

11000-2008-52010	FICA - Regular	5,500.00	5,500.00	409.59	3,701.16	1,798.84	67.29 %
11000-2008-52011	FICA - Medicare	1,290.00	1,290.00	95.78	865.58	424.42	67.10 %
11000-2008-52020	Retirement	5,975.00	5,975.00	510.13	4,596.98	1,378.02	76.94 %
11000-2008-52030	Health and Medical Premiums	18,816.00	18,816.00	1,569.10	15,055.90	3,760.10	80.02 %
11000-2008-52040	Life Insurance Premiums	110.00	110.00	4.42	39.78	70.22	36.16 %
11000-2008-52050	Dental Insurance Premiums	960.00	960.00	77.54	736.63	223.37	76.73 %
11000-2008-52060	Vision Insurance Medical Premiums	165.00	165.00	13.32	126.54	38.46	76.69 %
11000-2008-52090	Unemployment Compensation	575.00	575.00	21.94	251.53	323.47	43.74 %
11000-2008-52110	Workers' Compensation Employer's F...	20.00	20.00	6.70	18.08	1.92	90.40 %
11000-2008-52120	Workers' Compensation (Self Insured)	400.00	400.00	0.00	525.00	-125.00	131.25 %
11000-2008-53030	Travel - Employees	1,000.00	1,000.00	0.00	994.82	5.18	99.48 %
11000-2008-55999	Contract - Other Services	0.00	0.00	0.00	45.50	-45.50	0.00 %
11000-2008-56010	Software	5,000.00	5,000.00	0.00	448.89	4,551.11	8.98 %
11000-2008-56020	Supplies - General Office	1,000.00	1,800.00	0.00	1,835.64	-35.64	101.98 %
11000-2008-56040	Supplies-Furniture/Fixtures/Equipme...	2,000.00	3,000.00	0.00	3,215.85	-215.85	107.20 %
11000-2008-57050	Employee Training	500.00	500.00	0.00	580.00	-80.00	116.00 %
11000-2008-57080	Postage	220.00	220.00	0.00	56.22	163.78	25.55 %
11000-2008-57090	Printing/Publishing/Advertising	0.00	0.00	0.00	104.04	-104.04	0.00 %
11000-2008-57150	Subscriptions & Dues	400.00	400.00	0.00	410.00	-10.00	102.50 %
11000-2008-57160	Telecommunications	1,500.00	1,500.00	40.01	1,010.04	489.96	67.34 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
11000-2008-57999	Other Operating Costs	0.00	0.00	3,686.20	3,686.20	-3,686.20	0.00 %
Department: 2008 - Municipal Clerk Total:		134,017.00	135,817.00	13,080.66	98,228.03	37,588.97	72.32 %
Department: 2012 - Planning & Zoning							
11000-2012-51030	Salaries - Term Position	3,500.00	3,500.00	0.00	1,710.00	1,790.00	48.86 %
11000-2012-55999	Contract - Other Services	0.00	0.00	0.00	300.00	-300.00	0.00 %
11000-2012-56010	Software	0.00	0.00	179.88	179.88	-179.88	0.00 %
11000-2012-57050	Employee Training	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-2012-57080	Postage	0.00	0.00	0.00	63.00	-63.00	0.00 %
11000-2012-57150	Subscriptions & Dues	50.00	50.00	0.00	35.00	15.00	70.00 %
Department: 2012 - Planning & Zoning Total:		4,050.00	4,050.00	179.88	2,287.88	1,762.12	56.49 %
Department: 2014 - Economic Development							
11000-2014-51030	Salaries - Term Position	2,500.00	2,500.00	0.00	810.00	1,690.00	32.40 %
11000-2014-55030	Contract - Professional Services	1,000.00	56,000.00	6,004.64	10,300.58	45,699.42	18.39 %
11000-2014-55999	Contract - Other Services	1,000.00	1,000.00	0.00	1,294.48	-294.48	129.45 %
11000-2014-56010	Software	900.00	900.00	0.00	0.00	900.00	0.00 %
11000-2014-57050	Employee Training	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-2014-57080	Postage	0.00	0.00	191.88	287.82	-287.82	0.00 %
11000-2014-57150	Subscriptions & Dues	0.00	0.00	0.00	3,000.00	-3,000.00	0.00 %
Department: 2014 - Economic Development Total:		5,900.00	60,900.00	6,196.52	15,692.88	45,207.12	25.77 %
Department: 3001 - Law Enforcement							
11000-3001-51040	Salaries - Part-Time Positions	15,600.00	27,144.00	0.00	5,989.32	21,154.68	22.06 %
Budget Notes							
Subject	Description						
Part Time Code Enforcer	\$15/Hour 20 Hours/Week 1040 Hours/Year						
11000-3001-52010	FICA - Regular	975.00	1,695.00	0.00	371.34	1,323.66	21.91 %
11000-3001-52011	FICA - Medicare	230.00	400.00	0.00	86.85	313.15	21.71 %
11000-3001-52020	Retirement	1,195.00	2,080.00	0.00	435.14	1,644.86	20.92 %
11000-3001-52040	Life Insurance Premiums	110.00	110.00	0.00	0.00	110.00	0.00 %
11000-3001-52090	Unemployment Compensation	225.00	225.00	0.00	49.72	175.28	22.10 %
11000-3001-52110	Workers' Compensation Employer's F...	10.00	10.00	0.00	2.30	7.70	23.00 %
11000-3001-52120	Workers' Compensation (Self Insured)	300.00	300.00	0.00	525.00	-225.00	175.00 %
11000-3001-54040	Maintenance & Repairs - Vehicles	700.00	700.00	0.00	0.00	700.00	0.00 %
11000-3001-55030	Contract - Professional Services	130,000.00	130,000.00	0.00	112,785.36	17,214.64	86.76 %
11000-3001-55999	Contract - Other Services	0.00	0.00	0.00	33.50	-33.50	0.00 %
11000-3001-56010	Software	0.00	0.00	0.00	186.20	-186.20	0.00 %
11000-3001-56020	Supplies - General Office	800.00	800.00	0.00	306.81	493.19	38.35 %
11000-3001-56030	Supplies - Field Supplies	300.00	300.00	0.00	0.00	300.00	0.00 %
11000-3001-56040	Supplies-Furniture/Fixtures/Equipme...	0.00	0.00	0.00	1,584.89	-1,584.89	0.00 %
11000-3001-56120	Supplies - Vehicle Fuel	800.00	800.00	0.00	438.02	361.98	54.75 %
11000-3001-56122	Supplies - Vehicle Tires	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
11000-3001-57050	Employee Training	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-3001-57070	Insurance - General Liability/Property	0.00	0.00	0.00	330.74	-330.74	0.00 %
11000-3001-57080	Postage	300.00	300.00	0.00	76.66	223.34	25.55 %
11000-3001-57150	Subscriptions & Dues	150.00	150.00	0.00	0.00	150.00	0.00 %
11000-3001-57160	Telecommunications	1,000.00	1,000.00	30.01	731.42	268.58	73.14 %
Department: 3001 - Law Enforcement Total:		154,195.00	167,514.00	30.01	123,933.27	43,580.73	73.98 %
Department: 3002 - Fire Protection							
11000-3002-51020	Salaries - Full-Time Positions	60,000.00	60,000.00	0.00	4,336.55	55,663.45	7.23 %
11000-3002-52010	FICA - Regular	3,720.00	3,720.00	0.00	268.87	3,451.13	7.23 %
11000-3002-52011	FICA - Medicare	870.00	870.00	0.00	62.88	807.12	7.23 %
11000-3002-52020	Retirement	6,990.00	6,990.00	0.00	268.84	6,721.16	3.85 %
11000-3002-52030	Health and Medical Premiums	15,220.00	15,220.00	0.00	0.00	15,220.00	0.00 %
11000-3002-52040	Life Insurance Premiums	55.00	55.00	0.00	0.00	55.00	0.00 %
11000-3002-52050	Dental Insurance Premiums	960.00	960.00	0.00	0.00	960.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
11000-3002-52060	Vision Insurance Medical Premiums	165.00	165.00	0.00	0.00	165.00	0.00 %
11000-3002-52090	Unemployment Compensation	225.00	225.00	0.00	19.16	205.84	8.52 %
11000-3002-52110	Workers' Compensation Employer's F...	10.00	10.00	0.00	0.00	10.00	0.00 %
11000-3002-52120	Workers' Compensation (Self Insured)	550.00	550.00	0.00	525.00	25.00	95.45 %
11000-3002-53999	Other Travel	0.00	0.00	0.00	650.00	-650.00	0.00 %
11000-3002-55999	Contract - Other Services	0.00	0.00	0.00	63.50	-63.50	0.00 %
11000-3002-56999	Supplies - Other	0.00	0.00	0.00	78.37	-78.37	0.00 %
Department: 3002 - Fire Protection Total:		88,765.00	88,765.00	0.00	6,273.17	82,491.83	7.07 %
Department: 3004 - Animal Control							
11000-3004-55999	Contract - Other Services	12,000.00	17,000.00	1,654.50	10,295.00	6,705.00	60.56 %
Department: 3004 - Animal Control Total:		12,000.00	17,000.00	1,654.50	10,295.00	6,705.00	60.56 %
Department: 3005 - Dispatch/E911							
11000-3005-55999	Contract - Other Services	42,000.00	42,000.00	7,741.50	23,224.50	18,775.50	55.30 %
Department: 3005 - Dispatch/E911 Total:		42,000.00	42,000.00	7,741.50	23,224.50	18,775.50	55.30 %
Department: 3101 - Emergency Services/Disasters							
11000-3101-51050	Salaries - Temporary Positions	0.00	7,930.00	0.00	7,930.00	0.00	100.00 %
11000-3101-52010	FICA - Regular	0.00	500.00	0.00	491.67	8.33	98.33 %
11000-3101-52011	FICA - Medicare	0.00	115.00	0.00	115.00	0.00	100.00 %
11000-3101-54010	Maintenance & Repairs - Building/Str...	0.00	29,600.00	0.00	29,512.62	87.38	99.70 %
11000-3101-54030	Maintenance & Repairs - Grounds/Ro...	0.00	29,600.00	0.00	29,576.80	23.20	99.92 %
11000-3101-55030	Contract - Professional Services	0.00	16,400.00	0.00	16,367.33	32.67	99.80 %
11000-3101-55999	Contract - Other Services	0.00	475.00	125.00	690.00	-215.00	145.26 %
Department: 3101 - Emergency Services/Disasters Total:		0.00	84,620.00	125.00	84,683.42	-63.42	100.07 %
Department: 4003 - Parks & Recreation							
11000-4003-57999	Other Operating Costs	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
Budget Notes							
Subject	Description						
Summer Youth Program	\$3,000.00 for Summer Youth Program						
Willie Chavez Park	\$2,000.00 for Willie Chavez Park						
Department: 4003 - Parks & Recreation Total:		5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
Department: 4004 - Library							
11000-4004-54010	Maintenance & Repairs - Building/Str...	0.00	0.00	0.00	1,074.10	-1,074.10	0.00 %
11000-4004-54060	Maintenance Supplies	0.00	0.00	0.00	179.98	-179.98	0.00 %
11000-4004-56010	Software	5,000.00	5,000.00	0.00	1,512.20	3,487.80	30.24 %
11000-4004-56020	Supplies - General Office	500.00	500.00	0.00	632.99	-132.99	126.60 %
11000-4004-56040	Supplies-Furniture/Fixtures/Equipme...	0.00	0.00	71.98	609.88	-609.88	0.00 %
11000-4004-56999	Supplies - Other	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-4004-57050	Employee Training	0.00	0.00	0.00	595.00	-595.00	0.00 %
11000-4004-57080	Postage	250.00	250.00	0.00	33.22	216.78	13.29 %
Department: 4004 - Library Total:		6,250.00	6,250.00	71.98	4,637.37	1,612.63	74.20 %
Department: 5101 - Public Works							
11000-5101-51020	Salaries - Full-Time Positions	72,887.00	72,887.00	5,209.13	38,658.89	34,228.11	53.04 %
11000-5101-51040	Salaries - Part-Time Positions	14,040.00	14,040.00	0.00	0.00	14,040.00	0.00 %
11000-5101-51050	Salaries - Temporary Positions	0.00	26,880.00	0.00	156.00	26,724.00	0.58 %
11000-5101-52010	FICA - Regular	5,390.00	7,090.00	249.04	2,500.08	4,589.92	35.26 %
11000-5101-52011	FICA - Medicare	1,265.00	1,665.00	58.24	584.66	1,080.34	35.11 %
11000-5101-52020	Retirement	6,650.00	6,650.00	284.32	2,843.20	3,806.80	42.75 %
11000-5101-52030	Health and Medical Premiums	10,800.00	10,800.00	300.00	3,000.00	7,800.00	27.78 %
11000-5101-52040	Life Insurance Premiums	300.00	300.00	4.42	39.78	260.22	13.26 %
11000-5101-52050	Dental Insurance Premiums	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-5101-52060	Vision Insurance Medical Premiums	200.00	200.00	0.00	0.00	200.00	0.00 %
11000-5101-52090	Unemployment Compensation	500.00	500.00	12.26	80.67	419.33	16.13 %
11000-5101-52110	Workers' Compensation Employer's F...	60.00	60.00	2.30	6.90	53.10	11.50 %
11000-5101-52120	Workers' Compensation (Self Insured)	1,000.00	1,000.00	0.00	525.00	475.00	52.50 %
11000-5101-53030	Travel - Employees	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-5101-54010	Maintenance & Repairs - Building/Str...	0.00	0.00	252.28	465.48	-465.48	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
11000-5101-54030	Maintenance & Repairs - Grounds/Ro...	0.00	0.00	0.00	3,023.87	-3,023.87	0.00 %
11000-5101-54040	Maintenance & Repairs - Vehicles	500.00	500.00	142.85	2,202.21	-1,702.21	440.44 %
11000-5101-54050	Maintenance & Repair - Furniture/Fix...	700.00	700.00	0.00	0.00	700.00	0.00 %
11000-5101-54060	Maintenance Supplies	0.00	0.00	0.00	955.53	-955.53	0.00 %
11000-5101-55030	Contract - Professional Services	0.00	0.00	0.00	2,137.50	-2,137.50	0.00 %
11000-5101-55999	Contract - Other Services	1,000.00	1,000.00	2,262.00	6,084.50	-5,084.50	608.45 %
11000-5101-56010	Software	0.00	0.00	0.00	186.17	-186.17	0.00 %
11000-5101-56020	Supplies - General Office	200.00	200.00	0.00	83.56	116.44	41.78 %
11000-5101-56030	Supplies - Field Supplies	800.00	800.00	800.36	3,915.05	-3,115.05	489.38 %
11000-5101-56040	Supplies-Furniture/Fixtures/Equipme...	2,500.00	2,500.00	2,195.69	3,171.57	-671.57	126.86 %
11000-5101-56050	Supplies - Janitorial/Maintenance	0.00	0.00	166.00	166.00	-166.00	0.00 %
11000-5101-56090	Supplies - Safety	2,400.00	2,400.00	0.00	0.00	2,400.00	0.00 %
11000-5101-56110	Supplies - Uniforms/Linen	350.00	350.00	0.00	0.00	350.00	0.00 %
11000-5101-56120	Supplies - Vehicle Fuel	800.00	800.00	140.35	1,033.42	-233.42	129.18 %
11000-5101-56121	Supplies - Vehicle Lubricants/Anti-Fre...	500.00	500.00	0.00	0.00	500.00	0.00 %
11000-5101-56999	Supplies - Other	800.00	800.00	0.00	58.99	741.01	7.37 %
11000-5101-57050	Employee Training	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
11000-5101-57070	Insurance - General Liability/Property	0.00	0.00	0.00	424.59	-424.59	0.00 %
11000-5101-57130	Rent of Equipment/Machinery	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
11000-5101-57160	Telecommunications	0.00	0.00	92.02	1,218.62	-1,218.62	0.00 %
11000-5101-57999	Other Operating Costs	0.00	0.00	3,686.20	3,686.20	-3,686.20	0.00 %
Department: 5101 - Public Works Total:		127,142.00	156,122.00	15,857.46	77,208.44	78,913.56	49.45 %
Department: 5104 - Highways and Streets							
11000-5104-54030	Maintenance & Repairs - Grounds/Ro...	0.00	0.00	878.85	924.09	-924.09	0.00 %
11000-5104-54050	Maintenance & Repair - Furniture/Fix...	0.00	0.00	385.14	401.33	-401.33	0.00 %
11000-5104-54060	Maintenance Supplies	0.00	0.00	0.00	36.19	-36.19	0.00 %
11000-5104-55999	Contract - Other Services	0.00	3,000.00	0.00	1,843.58	1,156.42	61.45 %
11000-5104-56030	Supplies - Field Supplies	0.00	0.00	0.00	2,087.88	-2,087.88	0.00 %
11000-5104-56040	Supplies-Furniture/Fixtures/Equipme...	0.00	0.00	0.00	254.10	-254.10	0.00 %
11000-5104-57170	Utilities - Electricity	9,000.00	14,000.00	631.99	8,522.98	5,477.02	60.88 %
Department: 5104 - Highways and Streets Total:		9,000.00	17,000.00	1,895.98	14,070.15	2,929.85	82.77 %
Department: 9999 - Transfers							
11000-9999-61100	Transfers In	-300,000.00	-325,000.00	0.00	-325,000.00	0.00	100.00 %
Budget Notes							
Subject	Description						
Fire Truck Reimbursement	\$300,000.00 - Reimbursement from purchase of Fire Truck in FY 2021						
11000-9999-61200	Transfers Out	442,897.60	621,599.78	160,972.70	404,943.51	216,656.27	65.15 %
Budget Notes							
Subject	Description						
Admin Vehicle	\$30,000 for admin vehicle. SF						
Annexation Costs	\$80,000.00 - Annexation Costs						
City Hall Renovation	\$158,382.00 - City HJall Renovation						
Electric Sign	\$60,000.00 for electric sign. SF						
Engineering Costs	\$15,000.00 - NMDOT Engineering Costs						
NMDOT Grant #D18581	\$40,000.00 - 25% City Share of NMDOT Grant #D18581						
NMDOT Grant Match	NMDOT - Country Club Lane Grant Match						
	\$12,897.60						
NMDOT Grant Match	\$46,618.00 - NMDOT Grant Match						
Department: 9999 - Transfers Total:		142,897.60	296,599.78	160,972.70	79,943.51	216,656.27	26.95 %
Fund: 11000 - General Operating Fund Surplus (Deficit):		-140,786.60	-428,272.78	-181,677.82	256,751.12	685,023.90	-59.95 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 20100 - Corrections						
Department: 0001 - No Department						
20100-0001-45010 Correction Fees	1,500.00	1,500.00	180.00	340.00	-1,160.00	22.67 %
Department: 0001 - No Department Total:	1,500.00	1,500.00	180.00	340.00	-1,160.00	22.67 %
Department: 8003 - General Corrections						
20100-8003-57010 Care of Prisoners	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
Department: 8003 - General Corrections Total:	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
Fund: 20100 - Corrections Surplus (Deficit):	0.00	0.00	180.00	340.00	340.00	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 20200 - Environmental						
Department: 0001 - No Department						
20200-0001-41253 Gross Receipts Tax - Municipal Enviro...	10,860.00	10,860.00	1,774.37	8,145.00	-2,715.00	75.00 %
Department: 0001 - No Department Total:	10,860.00	10,860.00	1,774.37	8,145.00	-2,715.00	75.00 %
Department: 5009 - Environmental						
20200-5009-55999 Contract - Other Services	10,000.00	10,000.00	363.80	4,483.45	5,516.55	44.83 %
Department: 5009 - Environmental Total:	10,000.00	10,000.00	363.80	4,483.45	5,516.55	44.83 %
Fund: 20200 - Environmental Surplus (Deficit):	860.00	860.00	1,410.57	3,661.55	2,801.55	425.76 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 20600 - Emergency Medical Services						
Department: 0001 - No Department						
20600-0001-47090 State - EMS Grant (DOH)	8,000.00	8,000.00	0.00	0.00	-8,000.00	0.00 %
Department: 0001 - No Department Total:	8,000.00	8,000.00	0.00	0.00	-8,000.00	0.00 %
Department: 3003 - Emergency Services/Ambulance						
20600-3003-55030 Contract - Professional Services	3,781.99	3,781.99	0.00	159.47	3,622.52	4.22 %
20600-3003-55999 Contract - Other Services	0.00	0.00	0.00	60.00	-60.00	0.00 %
20600-3003-56070 Supplies - Medical	8,000.00	8,000.00	1,231.85	4,583.05	3,416.95	57.29 %
20600-3003-56090 Supplies - Safety	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
20600-3003-57050 Employee Training	2,500.00	2,500.00	0.00	100.00	2,400.00	4.00 %
Department: 3003 - Emergency Services/Ambulance Total:	15,781.99	15,781.99	1,231.85	4,902.52	10,879.47	31.06 %
Fund: 20600 - Emergency Medical Services Surplus (Deficit):	-7,781.99	-7,781.99	-1,231.85	-4,902.52	2,879.47	63.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 20900 - Fire Protection							
Department: 0001 - No Department							
20900-0001-46010	Contributions/Donations	0.00	0.00	0.00	100.00	100.00	0.00 %
20900-0001-46060	Reimbursements/Refunds	0.00	1,705.00	0.00	1,702.90	-2.10	99.88 %
20900-0001-47100	State - Fire Marshall Allotment	293,586.00	293,586.00	0.00	283,245.00	-10,341.00	96.48 %
Department: 0001 - No Department Total:		293,586.00	295,291.00	0.00	285,047.90	-10,243.10	96.53 %
Department: 3002 - Fire Protection							
20900-3002-53030	Travel - Employees	1,500.00	1,500.00	0.00	183.62	1,316.38	12.24 %
20900-3002-54010	Maintenance & Repairs - Building/Str...	5,000.00	5,000.00	0.00	2,908.28	2,091.72	58.17 %
20900-3002-54020	Maintenance & Repairs - Contracts	2,500.00	2,500.00	0.00	1,768.13	731.87	70.73 %
20900-3002-54040	Maintenance & Repairs - Vehicles	50,000.00	50,000.00	3,375.06	12,182.25	37,817.75	24.36 %
20900-3002-54050	Maintenance & Repair - Furniture/Fix...	0.00	0.00	0.00	6,576.68	-6,576.68	0.00 %
20900-3002-54060	Maintenance Supplies	0.00	0.00	241.65	1,466.46	-1,466.46	0.00 %
20900-3002-55030	Contract - Professional Services	2,000.00	2,000.00	153.27	1,191.04	808.96	59.55 %
20900-3002-55999	Contract - Other Services	3,000.00	3,000.00	0.00	2,363.20	636.80	78.77 %
20900-3002-56010	Software	0.00	0.00	0.00	274.38	-274.38	0.00 %
20900-3002-56020	Supplies - General Office	250.00	250.00	0.00	2,117.53	-1,867.53	847.01 %
20900-3002-56030	Supplies - Field Supplies	1,500.00	1,500.00	2,692.00	40,659.06	-39,159.06	2,710.60 %
20900-3002-56040	Supplies-Furniture/Fixtures/Equipme...	2,500.00	2,500.00	0.00	5,592.88	-3,092.88	223.72 %
20900-3002-56050	Supplies - Janitorial/Maintenance	500.00	500.00	0.00	0.00	500.00	0.00 %
20900-3002-56070	Supplies - Medical	0.00	0.00	47.96	5,004.18	-5,004.18	0.00 %
20900-3002-56110	Supplies - Uniforms/Linen	5,000.00	5,000.00	0.00	4,239.50	760.50	84.79 %
20900-3002-56120	Supplies - Vehicle Fuel	7,000.00	7,000.00	1,492.60	7,532.60	-532.60	107.61 %
20900-3002-56121	Supplies - Vehicle Lubricants/Anti-Fre...	3,000.00	3,000.00	4,261.21	4,261.21	-1,261.21	142.04 %
20900-3002-56122	Supplies - Vehicle Tires	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
20900-3002-56999	Supplies - Other	500.00	500.00	33.83	103.16	396.84	20.63 %
20900-3002-57050	Employee Training	0.00	0.00	0.00	1,880.00	-1,880.00	0.00 %
20900-3002-57070	Insurance - General Liability/Property	39,000.00	39,000.00	0.00	20,574.68	18,425.32	52.76 %
20900-3002-57080	Postage	0.00	0.00	0.00	25.56	-25.56	0.00 %
20900-3002-57090	Printing/Publishing/Advertising	0.00	0.00	4.65	37.46	-37.46	0.00 %
20900-3002-57160	Telecommunications	6,000.00	6,000.00	404.64	4,746.07	1,253.93	79.10 %
20900-3002-57170	Utilities - Electricity	10,000.00	10,000.00	1,100.29	11,929.89	-1,929.89	119.30 %
20900-3002-57171	Utilities - Natural Gas	3,000.00	3,000.00	0.00	3,851.25	-851.25	128.38 %
20900-3002-57172	Utilities - Propane/Butane	3,000.00	3,000.00	511.50	2,227.68	772.32	74.26 %
20900-3002-57173	Utilities - Water	3,000.00	3,000.00	64.16	661.01	2,338.99	22.03 %
20900-3002-57999	Other Operating Costs	783.00	783.00	0.00	0.00	783.00	0.00 %
20900-3002-58020	Equipment & Machinery	84,000.00	84,000.00	0.00	9,205.68	74,794.32	10.96 %
20900-3002-58080	Vehicles	100,000.00	100,000.00	0.00	7,500.00	92,500.00	7.50 %
Department: 3002 - Fire Protection Total:		338,033.00	338,033.00	14,382.82	161,063.44	176,969.56	47.65 %
Department: 9999 - Transfers							
20900-9999-61200	Transfers Out	55,553.28	55,553.28	0.00	55,537.00	16.28	99.97 %
Department: 9999 - Transfers Total:		55,553.28	55,553.28	0.00	55,537.00	16.28	99.97 %
Fund: 20900 - Fire Protection Surplus (Deficit):		-100,000.28	-98,295.28	-14,382.82	68,447.46	166,742.74	-69.63 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21100 - Law Enforcement Protection						
Department: 0001 - No Department						
21100-0001-47110 State - Law Enforcement Protection (...)	20,000.00	20,000.00	0.00	20,000.00	0.00	100.00 %
Department: 0001 - No Department Total:	20,000.00	20,000.00	0.00	20,000.00	0.00	100.00 %
Department: 3001 - Law Enforcement						
21100-3001-55030 Contract - Professional Services	37,214.64	37,214.64	0.00	37,214.64	0.00	100.00 %
Department: 3001 - Law Enforcement Total:	37,214.64	37,214.64	0.00	37,214.64	0.00	100.00 %
Fund: 21100 - Law Enforcement Protection Surplus (Deficit):	-17,214.64	-17,214.64	0.00	-17,214.64	0.00	100.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21600 - Municipal Street						
Department: 0001 - No Department						
21600-0001-42300						
Gas Tax for General Purposes	35,000.00	35,000.00	940.60	20,070.51	-14,929.49	57.34 %
Department: 0001 - No Department Total:	35,000.00	35,000.00	940.60	20,070.51	-14,929.49	57.34 %
Department: 5002 - Municipal Streets						
21600-5002-54030						
Maintenance & Repairs - Grounds/Ro...	15,000.00	15,000.00	0.00	10,503.71	4,496.29	70.02 %
21600-5002-55030						
Contract - Professional Services	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
21600-5002-55999						
Contract - Other Services	0.00	0.00	0.00	24,286.87	-24,286.87	0.00 %
Department: 5002 - Municipal Streets Total:	35,000.00	35,000.00	0.00	34,790.58	209.42	99.40 %
Fund: 21600 - Municipal Street Surplus (Deficit):	0.00	0.00	940.60	-14,720.07	-14,720.07	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 26000 - American Rescue Plan Act						
Department: 0001 - No Department						
26000-0001-47700	Federal - American Rescue Plan	1,122,193.00	1,122,193.00	0.00	561,096.50	-561,096.50 50.00 %
Department: 0001 - No Department Total:		1,122,193.00	1,122,193.00	0.00	561,096.50	-561,096.50 50.00 %
Department: 2002 - General Administration						
26000-2002-55030	Contract - Professional Services	200,000.00	200,000.00	0.00	0.00	200,000.00 0.00 %
26000-2002-58010	Buildings & Structures	25,000.00	25,000.00	0.00	0.00	25,000.00 0.00 %
26000-2002-58020	Equipment & Machinery	25,000.00	25,000.00	0.00	0.00	25,000.00 0.00 %
26000-2002-58040	Infrastructure	400,000.00	400,000.00	0.00	0.00	400,000.00 0.00 %
Department: 2002 - General Administration Total:		650,000.00	650,000.00	0.00	0.00	650,000.00 0.00 %
Fund: 26000 - American Rescue Plan Act Surplus (Deficit):		472,193.00	472,193.00	0.00	561,096.50	88,903.50 118.83 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 29500 - Bill Brown - Parks & Rec/Public Works Donation						
Department: 0001 - No Department						
29500-0001-46010						
Contributions/Donations	0.00	330,855.76	0.00	331,412.52	556.76	100.17 %
Department: 0001 - No Department Total:	0.00	330,855.76	0.00	331,412.52	556.76	100.17 %
Department: 2002 - General Administration						
29500-2002-55030						
Contract - Professional Services	0.00	50,000.00	0.00	0.00	50,000.00	0.00 %
29500-2002-58010						
Buildings & Structures	0.00	100,000.00	0.00	0.00	100,000.00	0.00 %
29500-2002-58020						
Equipment & Machinery	0.00	80,855.76	0.00	0.00	80,855.76	0.00 %
29500-2002-58050						
Land Acquisition	0.00	100,000.00	0.00	0.00	100,000.00	0.00 %
Department: 2002 - General Administration Total:	0.00	330,855.76	0.00	0.00	330,855.76	0.00 %
Fund: 29500 - Bill Brown - Parks & Rec/Public Works Donation Surplus ..	0.00	0.00	0.00	331,412.52	331,412.52	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used	
Fund: 29600 - County Fire Excise GRT							
Department: 0001 - No Department							
29600-0001-41259	Compensating Tax	0.00	0.00	0.00	188.55	188.55	0.00 %
29600-0001-47800	Local - Grants from Counties to Munic...	35,000.00	35,000.00	7,690.96	33,329.83	-1,670.17	95.23 %
Department: 0001 - No Department Total:		35,000.00	35,000.00	7,690.96	33,518.38	-1,481.62	95.77 %
Department: 3002 - Fire Protection							
29600-3002-51030	Salaries - Term Position	27,000.00	27,000.00	0.00	22,424.94	4,575.06	83.06 %
29600-3002-52010	FICA - Regular	1,675.00	1,675.00	0.00	1,390.34	284.66	83.01 %
29600-3002-52011	FICA - Medicare	400.00	400.00	0.00	325.17	74.83	81.29 %
Department: 3002 - Fire Protection Total:		29,075.00	29,075.00	0.00	24,140.45	4,934.55	83.03 %
Fund: 29600 - County Fire Excise GRT Surplus (Deficit):		5,925.00	5,925.00	7,690.96	9,377.93	3,452.93	158.28 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 29700 - County EMS GRT							
Department: 0001 - No Department							
29700-0001-41259	Compensating Tax	0.00	0.00	0.00	712.99	712.99	0.00 %
29700-0001-47800	Local - Grants from Counties to Munic...	120,000.00	120,000.00	27,186.39	117,331.59	-2,668.41	97.78 %
Department: 0001 - No Department Total:		120,000.00	120,000.00	27,186.39	118,044.58	-1,955.42	98.37 %
Department: 2002 - General Administration							
29700-2002-51020	Salaries - Full-Time Positions	72,800.00	72,800.00	5,576.00	41,372.90	31,427.10	56.83 %
Budget Notes							
Subject	Description						
FT EMT's	2 Full Time EMT's \$17.50/Hour 40 Hours/Week 2080 Hours/Year						
29700-2002-51060	Salaries - Overtime	0.00	0.00	0.00	3,459.50	-3,459.50	0.00 %
29700-2002-52010	FICA - Regular	4,525.00	4,525.00	325.50	2,648.32	1,876.68	58.53 %
29700-2002-52011	FICA - Medicare	1,075.00	1,075.00	76.12	619.35	455.65	57.61 %
29700-2002-52020	Retirement	8,481.20	8,481.20	633.76	4,584.41	3,896.79	54.05 %
29700-2002-52030	Health and Medical Premiums	30,432.00	30,432.00	1,205.74	7,836.21	22,595.79	25.75 %
29700-2002-52040	Life Insurance Premiums	110.00	110.00	8.84	53.04	56.96	48.22 %
29700-2002-52050	Dental Insurance Premiums	1,865.00	1,865.00	85.32	554.58	1,310.42	29.74 %
29700-2002-52060	Vision Insurance Medical Premiums	320.00	320.00	15.32	94.56	225.44	29.55 %
29700-2002-52070	Disability Insurance Premiums	0.00	0.00	0.00	4.94	-4.94	0.00 %
29700-2002-52090	Unemployment Compensation	500.00	500.00	17.96	232.76	267.24	46.55 %
29700-2002-52110	Workers' Compensation Employer's F...	20.00	20.00	4.60	13.80	6.20	69.00 %
29700-2002-52120	Workers' Compensation (Self Insured)	1,200.00	1,200.00	3,268.96	3,268.96	-2,068.96	272.41 %
29700-2002-54040	Maintenance & Repairs - Vehicles	0.00	0.00	882.02	882.02	-882.02	0.00 %
29700-2002-55030	Contract - Professional Services	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
29700-2002-55999	Contract - Other Services	2,000.00	2,000.00	0.00	1,768.25	231.75	88.41 %
29700-2002-56010	Software	1,500.00	1,500.00	0.00	372.40	1,127.60	24.83 %
29700-2002-56020	Supplies - General Office	500.00	500.00	0.00	66.50	433.50	13.30 %
29700-2002-56030	Supplies - Field Supplies	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
29700-2002-56040	Supplies-Furniture/Fixtures/Equipme...	8,000.00	8,000.00	0.00	1,499.98	6,500.02	18.75 %
29700-2002-56070	Supplies - Medical	10,000.00	10,000.00	0.00	2,130.85	7,869.15	21.31 %
29700-2002-56090	Supplies - Safety	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
29700-2002-56100	Supplies - Training	0.00	0.00	0.00	321.30	-321.30	0.00 %
29700-2002-56110	Supplies - Uniforms/Linen	0.00	0.00	0.00	2,625.95	-2,625.95	0.00 %
29700-2002-56120	Supplies - Vehicle Fuel	3,000.00	3,000.00	224.79	1,455.32	1,544.68	48.51 %
29700-2002-56121	Supplies - Vehicle Lubricants/Anti-Fre...	500.00	500.00	0.00	0.00	500.00	0.00 %
29700-2002-56122	Supplies - Vehicle Tires	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
29700-2002-57050	Employee Training	5,000.00	5,000.00	1,950.00	1,950.00	3,050.00	39.00 %
29700-2002-57070	Insurance - General Liability/Property	0.00	0.00	0.00	3,697.90	-3,697.90	0.00 %
29700-2002-57150	Subscriptions & Dues	0.00	0.00	0.00	2,367.00	-2,367.00	0.00 %
29700-2002-57160	Telecommunications	2,400.00	2,400.00	2,302.58	4,069.09	-1,669.09	169.55 %
29700-2002-57999	Other Operating Costs	0.00	0.00	3,686.20	3,686.20	-3,686.20	0.00 %
29700-2002-58080	Vehicles	0.00	0.00	0.00	79,141.00	-79,141.00	0.00 %
Department: 2002 - General Administration Total:		169,228.20	169,228.20	20,263.71	170,777.09	-1,548.89	100.92 %
Fund: 29700 - County EMS GRT Surplus (Deficit):		-49,228.20	-49,228.20	6,922.68	-52,732.51	-3,504.31	107.12 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 30300 - State Legislative Appropriation Project							
Department: 0001 - No Department							
30300-0001-47300	State Legislative Appropriations	1,369,000.00	1,394,000.00	428,686.63	480,165.43	-913,834.57	34.45 %
Budget Notes							
Subject	Description						
City Hall Complex	\$325,000.00 - City Hall Complex						
City Hall Complex	\$300,000.00 - City Hall Complex						
Fire Apparatus	\$220,000.00 Fire Apparatus						
Fire Truck Purchase	\$204,000.00 Fire Truck Purchase						
Library Information Technology	\$10,000.00 Library Information Technology						
Parks & Trails	\$250,000.00 Parks & Trails						
Street Lighting	\$60,000.00 - Street Lighting						
Department: 0001 - No Department Total:		1,369,000.00	1,394,000.00	428,686.63	480,165.43	-913,834.57	34.45 %
Department: 2002 - General Administration							
30300-2002-55030	Contract - Professional Services	0.00	0.00	23,542.15	63,067.63	-63,067.63	0.00 %
30300-2002-56040	Supplies-Furniture/Fixtures/Equipme...	0.00	0.00	-33,861.98	0.00	0.00	0.00 %
30300-2002-58010	Buildings & Structures	625,000.00	625,000.00	0.00	0.00	625,000.00	0.00 %
Budget Notes							
Subject	Description						
City Hall Complex	City Hall Complex						
30300-2002-58040	Infrastructure	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
Budget Notes							
Subject	Description						
Street Lighting	Street Lighting						
30300-2002-58070	Library/Museum Acquisition	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
Budget Notes							
Subject	Description						
Library Information Technology	Library Information Technology						
30300-2002-58080	Vehicles	424,000.00	424,000.00	0.00	424,000.00	0.00	100.00 %
Budget Notes							
Subject	Description						
Fire Apparatus	Fire Apparatus						
30300-2002-58999	Other Capital Purchases	250,000.00	250,000.00	50,124.10	50,124.10	199,875.90	20.05 %
Budget Notes							
Subject	Description						
Parks & Trails	Parks & Trails						
Department: 2002 - General Administration Total:		1,369,000.00	1,369,000.00	39,804.27	537,191.73	831,808.27	39.24 %
Department: 9999 - Transfers							
30300-9999-61100	Transfers In	0.00	-8,702.18	-73,324.12	-82,026.30	73,324.12	942.59 %
30300-9999-61200	Transfers Out	0.00	25,000.00	0.00	25,000.00	0.00	100.00 %
Department: 9999 - Transfers Total:		0.00	16,297.82	-73,324.12	-57,026.30	73,324.12	-349.90 %
Fund: 30300 - State Legislative Appropriation Project Surplus (Deficit):		0.00	8,702.18	462,206.48	0.00	-8,702.18	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 30400 - Road/Street Projects						
Department: 0001 - No Department						
30400-0001-47050 State - Co-op (DOT)	504,908.40	504,908.40	0.00	205,492.99	-299,415.41	40.70 %
Department: 0001 - No Department Total:	504,908.40	504,908.40	0.00	205,492.99	-299,415.41	40.70 %
Department: 2002 - General Administration						
30400-2002-58090 Roadways/Bridges	604,424.00	604,424.00	0.00	249,467.95	354,956.05	41.27 %
Department: 2002 - General Administration Total:	604,424.00	604,424.00	0.00	249,467.95	354,956.05	41.27 %
Department: 9999 - Transfers						
30400-9999-61100 Transfers In	-99,515.60	-99,515.60	0.00	-43,974.96	-55,540.64	44.19 %
Budget Notes						
Subject	Description					
City Match - NMDOT Grant	City Match for Country Club Lane Grant \$12,897.60					
City Match - NMDOT Grant	City Match for NMDOT Grant					
NMDOT Grant #D18581	\$40,000.00 - 25% City Match for Grant #D18581					
Department: 9999 - Transfers Total:	-99,515.60	-99,515.60	0.00	-43,974.96	-55,540.64	44.19 %
Fund: 30400 - Road/Street Projects Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 39900 - Other Capital Projects							
Department: 0001 - No Department							
39900-0001-46300	Loan Proceeds	300,000.00	300,000.00	0.00	300,000.00	0.00	100.00 %
Budget Notes							
Subject	Description						
Loan - Fire Truck	Loan reimbursement for Fire Truck purchased in FY 21						
39900-0001-47499	Other State Grants	0.00	300,000.00	0.00	0.00	-300,000.00	0.00 %
Department: 0001 - No Department Total:		300,000.00	600,000.00	0.00	300,000.00	-300,000.00	50.00 %
Department: 2002 - General Administration							
39900-2002-55030	Contract - Professional Services	95,000.00	95,000.00	1,853.94	22,969.48	72,030.52	24.18 %
Budget Notes							
Subject	Description						
Annexation	\$80,000.00						
Engineering NMDOT Project	\$15,000.00						
39900-2002-56020	Supplies - General Office	0.00	0.00	0.00	122.39	-122.39	0.00 %
39900-2002-56040	Supplies-Furniture/Fixtures/Equipme...	0.00	0.00	1,073.98	3,000.22	-3,000.22	0.00 %
39900-2002-58010	Buildings & Structures	158,382.00	158,382.00	2,184.46	7,078.66	151,303.34	4.47 %
Budget Notes							
Subject	Description						
City Hall Remodel	\$158,382.00						
39900-2002-58020	Equipment & Machinery	0.00	0.00	14,909.00	14,909.00	-14,909.00	0.00 %
39900-2002-58030	Furniture & Fixtures	0.00	0.00	0.00	2,354.85	-2,354.85	0.00 %
39900-2002-58040	Infrastructure	60,000.00	100,000.00	16,053.15	64,730.45	35,269.55	64.73 %
Budget Notes							
Subject	Description						
Electric Sign	\$60,000.00						
39900-2002-58050	Land Acquisition	0.00	0.00	0.00	92,364.53	-92,364.53	0.00 %
39900-2002-58080	Vehicles	30,000.00	30,000.00	34,318.00	59,446.00	-29,446.00	198.15 %
Budget Notes							
Subject	Description						
Admin Vehicle	\$30,000.00						
39900-2002-58090	Roadways/Bridges	0.00	400,000.00	0.00	0.00	400,000.00	0.00 %
39900-2002-58100	Street Lighting/Traffic Signals/Signs	0.00	30,000.00	0.00	11,966.67	18,033.33	39.89 %
Department: 2002 - General Administration Total:		343,382.00	813,382.00	70,392.53	278,942.25	534,439.75	34.29 %
Department: 9999 - Transfers							
39900-9999-61100	Transfers In	-343,382.00	-513,382.00	-87,648.58	-278,942.25	-234,439.75	54.33 %
Budget Notes							
Subject	Description						
Admin Vehicle	\$30,000 - Admin Vehicle						
Annexation Costs	\$80,000.00 - Annexation Costs						
City Hall Renovation	\$158,382.00 - City Hall Renovation						
Electric Sign	\$60,000.00 - Electric Sign						
Engineering Costs	\$15,000.00 - Engineering Costs for Road Projects						
39900-9999-61200	Transfers Out	300,000.00	300,000.00	0.00	300,000.00	0.00	100.00 %
Budget Notes							
Subject	Description						
Fire Truck Loan	\$300,000.00 - Pay General Fund back for Fire Truck loan proceeds.						
Department: 9999 - Transfers Total:		-43,382.00	-213,382.00	-87,648.58	21,057.75	-234,439.75	-9.87 %
Fund: 39900 - Other Capital Projects Surplus (Deficit):		0.00	0.00	17,256.05	0.00	0.00	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 40400 - NMFA Loan Debt Service - 3629-PP						
Department: 0001 - No Department						
40400-0001-46030	Interest Income	1,000.00	1,000.00	0.00	2.91	-997.09 0.29 %
Department: 0001 - No Department Total:		1,000.00	1,000.00	0.00	2.91	-997.09 0.29 %
Department: 2004 - Finance/Budget/Accounting						
40400-2004-59010	Debt Service - Principal Payments	54,464.00	54,464.00	0.00	0.00	54,464.00 0.00 %
40400-2004-59020	Debt Service - Interest Payments	1,090.00	1,090.00	0.00	517.41	572.59 47.47 %
40400-2004-59050	Admin Fee	1,000.00	1,000.00	0.00	27.23	972.77 2.72 %
Department: 2004 - Finance/Budget/Accounting Total:		56,554.00	56,554.00	0.00	544.64	56,009.36 0.96 %
Department: 9999 - Transfers						
40400-9999-61100	Transfers In	-55,553.28	-55,553.28	0.00	-55,537.00	-16.28 99.97 %
Department: 9999 - Transfers Total:		-55,553.28	-55,553.28	0.00	-55,537.00	-16.28 99.97 %
Fund: 40400 - NMFA Loan Debt Service - 3629-PP Surplus (Deficit):		-0.72	-0.72	0.00	54,995.27	54,995.99 38,231.94 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 40401 - NMFA Loan Debt Service - PPRF-5599						
Department: 0001 - No Department						
40401-0001-46030 Interest Income	0.00	0.00	0.00	54.90	54.90	0.00 %
Department: 0001 - No Department Total:	0.00	0.00	0.00	54.90	54.90	0.00 %
Fund: 40401 - NMFA Loan Debt Service - PPRF-5599 Total:	0.00	0.00	0.00	54.90	54.90	0.00 %
Report Surplus (Deficit):	163,965.57	-113,113.43	299,314.85	1,196,567.51	1,309,680.94	-1,057.85 %

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 11000 - General Operating Fund						
0001 - No Department	1,091,293.00	1,205,133.00	78,282.80	1,236,217.89	31,084.89	102.58 %
1001 - Governing Body	1,250.00	3,150.00	-44.01	2,385.44	764.56	75.73 %
1009 - Municipal Court	16,849.00	23,349.00	410.05	11,905.31	11,443.69	50.99 %
2001 - Manager	125,426.00	125,426.00	13,293.90	100,565.14	24,860.86	80.18 %
2002 - General Administration	203,588.00	214,088.00	18,010.69	180,016.27	34,071.73	84.09 %
2004 - Finance/Budget/Accounting	153,750.00	185,755.00	20,483.80	144,116.99	41,638.01	77.58 %
2008 - Municipal Clerk	134,017.00	135,817.00	13,080.66	98,228.03	37,588.97	72.32 %
2012 - Planning & Zoning	4,050.00	4,050.00	179.88	2,287.88	1,762.12	56.49 %
2014 - Economic Development	5,900.00	60,900.00	6,196.52	15,692.88	45,207.12	25.77 %
3001 - Law Enforcement	154,195.00	167,514.00	30.01	123,933.27	43,580.73	73.98 %
3002 - Fire Protection	88,765.00	88,765.00	0.00	6,273.17	82,491.83	7.07 %
3004 - Animal Control	12,000.00	17,000.00	1,654.50	10,295.00	6,705.00	60.56 %
3005 - Dispatch/E911	42,000.00	42,000.00	7,741.50	23,224.50	18,775.50	55.30 %
3101 - Emergency Services/Disasters	0.00	84,620.00	125.00	84,683.42	-63.42	100.07 %
4003 - Parks & Recreation	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
4004 - Library	6,250.00	6,250.00	71.98	4,637.37	1,612.63	74.20 %
5101 - Public Works	127,142.00	156,122.00	15,857.46	77,208.44	78,913.56	49.45 %
5104 - Highways and Streets	9,000.00	17,000.00	1,895.98	14,070.15	2,929.85	82.77 %
9999 - Transfers	142,897.60	296,599.78	160,972.70	79,943.51	216,656.27	26.95 %
Fund: 11000 - General Operating Fund Surplus (Deficit):	-140,786.60	-428,272.78	-181,677.82	256,751.12	685,023.90	-59.95 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 20100 - Corrections						
0001 - No Department	1,500.00	1,500.00	180.00	340.00	-1,160.00	22.67 %
8003 - General Corrections	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
Fund: 20100 - Corrections Surplus (Deficit):	0.00	0.00	180.00	340.00	340.00	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 20200 - Environmental						
0001 - No Department	10,860.00	10,860.00	1,774.37	8,145.00	-2,715.00	75.00 %
5009 - Environmental	10,000.00	10,000.00	363.80	4,483.45	5,516.55	44.83 %
Fund: 20200 - Environmental Surplus (Deficit):	860.00	860.00	1,410.57	3,661.55	2,801.55	425.76 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 20600 - Emergency Medical Services						
0001 - No Department	8,000.00	8,000.00	0.00	0.00	-8,000.00	0.00 %
3003 - Emergency Services/Ambulance	15,781.99	15,781.99	1,231.85	4,902.52	10,879.47	31.06 %
Fund: 20600 - Emergency Medical Services Surplus (Deficit):	-7,781.99	-7,781.99	-1,231.85	-4,902.52	2,879.47	63.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 20900 - Fire Protection						
0001 - No Department	293,586.00	295,291.00	0.00	285,047.90	-10,243.10	96.53 %
3002 - Fire Protection	338,033.00	338,033.00	14,382.82	161,063.44	176,969.56	47.65 %
9999 - Transfers	55,553.28	55,553.28	0.00	55,537.00	16.28	99.97 %
Fund: 20900 - Fire Protection Surplus (Deficit):	-100,000.28	-98,295.28	-14,382.82	68,447.46	166,742.74	-69.63 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21100 - Law Enforcement Protection						
0001 - No Department	20,000.00	20,000.00	0.00	20,000.00	0.00	100.00 %
3001 - Law Enforcement	37,214.64	37,214.64	0.00	37,214.64	0.00	100.00 %
Fund: 21100 - Law Enforcement Protection Surplus (Deficit):	-17,214.64	-17,214.64	0.00	-17,214.64	0.00	100.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21600 - Municipal Street						
0001 - No Department	35,000.00	35,000.00	940.60	20,070.51	-14,929.49	57.34 %
5002 - Municipal Streets	35,000.00	35,000.00	0.00	34,790.58	209.42	99.40 %
Fund: 21600 - Municipal Street Surplus (Deficit):	0.00	0.00	940.60	-14,720.07	-14,720.07	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 26000 - American Rescue Plan Act						
0001 - No Department	1,122,193.00	1,122,193.00	0.00	561,096.50	-561,096.50	50.00 %
2002 - General Administration	650,000.00	650,000.00	0.00	0.00	650,000.00	0.00 %
Fund: 26000 - American Rescue Plan Act Surplus (Deficit):	472,193.00	472,193.00	0.00	561,096.50	88,903.50	118.83 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 29500 - Bill Brown - Parks & Rec/Public Works Donation						
0001 - No Department	0.00	330,855.76	0.00	331,412.52	556.76	100.17 %
2002 - General Administration	0.00	330,855.76	0.00	0.00	330,855.76	0.00 %
Fund: 29500 - Bill Brown - Parks & Rec/Public Works Donation Surplus ..	0.00	0.00	0.00	331,412.52	331,412.52	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 29600 - County Fire Excise GRT						
0001 - No Department	35,000.00	35,000.00	7,690.96	33,518.38	-1,481.62	95.77 %
3002 - Fire Protection	29,075.00	29,075.00	0.00	24,140.45	4,934.55	83.03 %
Fund: 29600 - County Fire Excise GRT Surplus (Deficit):	5,925.00	5,925.00	7,690.96	9,377.93	3,452.93	158.28 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 29700 - County EMS GRT						
0001 - No Department	120,000.00	120,000.00	27,186.39	118,044.58	-1,955.42	98.37 %
2002 - General Administration	169,228.20	169,228.20	20,263.71	170,777.09	-1,548.89	100.92 %
Fund: 29700 - County EMS GRT Surplus (Deficit):	-49,228.20	-49,228.20	6,922.68	-52,732.51	-3,504.31	107.12 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 30300 - State Legislative Appropriation Project						
0001 - No Department	1,369,000.00	1,394,000.00	428,686.63	480,165.43	-913,834.57	34.45 %
2002 - General Administration	1,369,000.00	1,369,000.00	39,804.27	537,191.73	831,808.27	39.24 %
9999 - Transfers	0.00	16,297.82	-73,324.12	-57,026.30	73,324.12	-349.90 %
Fund: 30300 - State Legislative Appropriation Project Surplus (Deficit):	0.00	8,702.18	462,206.48	0.00	-8,702.18	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 30400 - Road/Street Projects						
0001 - No Department	504,908.40	504,908.40	0.00	205,492.99	-299,415.41	40.70 %
2002 - General Administration	604,424.00	604,424.00	0.00	249,467.95	354,956.05	41.27 %
9999 - Transfers	-99,515.60	-99,515.60	0.00	-43,974.96	-55,540.64	44.19 %
Fund: 30400 - Road/Street Projects Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 39900 - Other Capital Projects						
0001 - No Department	300,000.00	600,000.00	0.00	300,000.00	-300,000.00	50.00 %
2002 - General Administration	343,382.00	813,382.00	70,392.53	278,942.25	534,439.75	34.29 %
9999 - Transfers	-43,382.00	-213,382.00	-87,648.58	21,057.75	-234,439.75	-9.87 %
Fund: 39900 - Other Capital Projects Surplus (Deficit):	0.00	0.00	17,256.05	0.00	0.00	0.00 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 40400 - NMFA Loan Debt Service - 3629-PP						
0001 - No Department	1,000.00	1,000.00	0.00	2.91	-997.09	0.29 %
2004 - Finance/Budget/Accounting	56,554.00	56,554.00	0.00	544.64	56,009.36	0.96 %
9999 - Transfers	-55,553.28	-55,553.28	0.00	-55,537.00	-16.28	99.97 %
Fund: 40400 - NMFA Loan Debt Service - 3629-PP Surplus (Deficit):	-0.72	-0.72	0.00	54,995.27	54,995.99	38,231.94 %

Revenue & Expense Report

For Fiscal: 2021-2022 Period Ending Item 6. 2

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 40401 - NMFA Loan Debt Service - PPRF-5599						
0001 - No Department	0.00	0.00	0.00	54.90	54.90	0.00 %
Fund: 40401 - NMFA Loan Debt Service - PPRF-5599 Total:	0.00	0.00	0.00	54.90	54.90	0.00 %
Report Surplus (Deficit):	163,965.57	-113,113.43	299,314.85	1,196,567.51	1,309,680.94	-1,057.85 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
11000 - General Operating Fund	-140,786.60	-428,272.78	-181,677.82	256,751.12	685,023.90
20100 - Corrections	0.00	0.00	180.00	340.00	340.00
20200 - Environmental	860.00	860.00	1,410.57	3,661.55	2,801.55
20600 - Emergency Medical Service:	-7,781.99	-7,781.99	-1,231.85	-4,902.52	2,879.47
20900 - Fire Protection	-100,000.28	-98,295.28	-14,382.82	68,447.46	166,742.74
21100 - Law Enforcement Protection	-17,214.64	-17,214.64	0.00	-17,214.64	0.00
21600 - Municipal Street	0.00	0.00	940.60	-14,720.07	-14,720.07
26000 - American Rescue Plan Act	472,193.00	472,193.00	0.00	561,096.50	88,903.50
29500 - Bill Brown - Parks & Rec/Pul	0.00	0.00	0.00	331,412.52	331,412.52
29600 - County Fire Excise GRT	5,925.00	5,925.00	7,690.96	9,377.93	3,452.93
29700 - County EMS GRT	-49,228.20	-49,228.20	6,922.68	-52,732.51	-3,504.31
30300 - State Legislative Appropriat	0.00	8,702.18	462,206.48	0.00	-8,702.18
30400 - Road/Street Projects	0.00	0.00	0.00	0.00	0.00
39900 - Other Capital Projects	0.00	0.00	17,256.05	0.00	0.00
40400 - NMFA Loan Debt Service - 3	-0.72	-0.72	0.00	54,995.27	54,995.99
40401 - NMFA Loan Debt Service - P	0.00	0.00	0.00	54.90	54.90
Report Surplus (Deficit):	163,965.57	-113,113.43	299,314.85	1,196,567.51	1,309,680.94



Pooled Cash Report

Rio Communities, NM
For the Period Ending 3/31/2022

Item 6.

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
CLAIM ON CASH					
11000-0001-10199	Claim on Cash - Pooled Cash	2,640,635.49	(175,203.71)	2,465,431.78	
20100-0001-10199	Claim on Cash - Pooled Cash	6,772.00	252.00	7,024.00	
20200-0001-10199	Claim on Cash - Pooled Cash	24,271.01	1,410.57	25,681.58	
20600-0001-10199	Claim on Cash - Pooled Cash	4,111.32	(1,231.85)	2,879.47	
20900-0001-10199	Claim on Cash - Pooled Cash	203,948.46	(17,922.72)	186,025.74	
21100-0001-10199	Claim on Cash - Pooled Cash	0.00	0.00	0.00	
21600-0001-10199	Claim on Cash - Pooled Cash	14,239.66	940.60	15,180.26	
26000-0001-10199	Claim on Cash	561,096.50	0.00	561,096.50	
29500-0001-10199	Claim on Cash	331,412.52	0.00	331,412.52	
29600-0001-10199	Claim on Cash - Pooled Cash	13,908.52	7,690.96	21,599.48	
29700-0001-10199	Claim on Cash - Pooled Cash	139,887.45	3,088.20	142,975.65	
29800-0001-10199	Claim on Cash - Pooled Cash	0.00	0.00	0.00	
29900-0001-10199	Claim on Cash - Pooled Cash	0.00	0.00	0.00	
30300-0001-10199	Claim on Cash - Pooled Cash	(461,596.13)	464,559.81	2,963.68	
30400-0001-10199	Claim on Cash - Pooled Cash	0.00	0.00	0.00	
39900-0001-10199	Claim on Cash - Pooled Cash	(14,901.20)	14,901.20	0.00	
40400-0001-10199	Claim on Cash - Pooled Cash	0.00	0.00	0.00	
TOTAL CLAIM ON CASH		<u>3,463,785.60</u>	<u>298,485.06</u>	<u>3,762,270.66</u>	
CASH IN BANK					
Cash in Bank					
99000-0001-10101	Unrestricted Cash	<u>3,476,290.83</u>	<u>298,322.84</u>	<u>3,774,613.67</u>	
TOTAL: Cash in Bank		<u>3,476,290.83</u>	<u>298,322.84</u>	<u>3,774,613.67</u>	
TOTAL CASH IN BANK		<u>3,476,290.83</u>	<u>298,322.84</u>	<u>3,774,613.67</u>	
DUE TO OTHER FUNDS					
99000-0001-10902	Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
99000-0001-21199	Due To Other Funds - Pooled Cash	<u>3,463,785.60</u>	<u>298,485.06</u>	<u>3,762,270.66</u>	
TOTAL DUE TO OTHER FUNDS		<u>3,463,785.60</u>	<u>298,485.06</u>	<u>3,762,270.66</u>	
Claim on Cash	3,762,270.66	Claim on Cash	3,762,270.66	Cash in Bank	3,774,613.67
Cash in Bank	<u>3,774,613.67</u>	Due To Other Funds	<u>3,762,270.66</u>	Due To Other Funds	<u>3,762,270.66</u>
Difference	<u>(12,343.01)</u>	Difference	<u>0.00</u>	Difference	<u>12,343.01</u>

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
ACCOUNTS PAYABLE PENDING					
11000-0001-21399	AP Pending - Pooled Cash	8,049.50	(4,771.50)	3,278.00	
20100-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
20200-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
20600-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
20900-0001-21399	AP Pending - Pooled Cash	3,804.11	(3,539.90)	264.21	
21100-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
21600-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
26000-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
29500-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
29600-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
29700-0001-21399	AP Pending - Pooled Cash	3,834.48	(3,834.48)	0.00	
29800-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
29900-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
30300-0001-21399	AP Pending - Pooled Cash	610.35	2,353.33	2,963.68	
30400-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
39900-0001-21399	AP Pending - Pooled Cash	2,354.85	(2,354.85)	0.00	
40400-0001-21399	AP Pending - Pooled Cash	0.00	0.00	0.00	
TOTAL ACCOUNTS PAYABLE PENDING		<u>18,653.29</u>	<u>(12,147.40)</u>	<u>6,505.89</u>	
DUE FROM OTHER FUNDS					
99000-0001-10901	Due From Other Funds - Pooled Cash	(8,049.50)	4,771.50	(3,278.00)	
99000-0001-10903	Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
99000-0001-10904	Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
99000-0001-10905	Due From Other Funds - Pooled Cash	(3,804.11)	3,539.90	(264.21)	
99000-0001-10906	Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
99000-0001-10907	Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
99000-0001-10908	Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
99000-0001-10909	Due From Other Funds - Pooled Cash	(3,834.48)	3,834.48	0.00	
99000-0001-10910	Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
99000-0001-10911	Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
99000-0001-10912	Due From Other Funds - Pooled Cash	(610.35)	(2,353.33)	(2,963.68)	
99000-0001-10913	Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
99000-0001-10914	Due From Other Funds - Pooled Cash	(2,354.85)	2,354.85	0.00	
99000-0001-10915	Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
99000-0001-10916	10916 - Due From Other Funds - Pooled Cash	0.00	0.00	0.00	
TOTAL DUE FROM OTHER FUNDS		<u>(18,653.29)</u>	<u>12,147.40</u>	<u>(6,505.89)</u>	
ACCOUNTS PAYABLE					
99000-0001-21001	Accounts Payables - Pooled	<u>13,287.70</u>	<u>(6,781.81)</u>	<u>6,505.89</u>	
TOTAL ACCOUNTS PAYABLE		<u>13,287.70</u>	<u>(6,781.81)</u>	<u>6,505.89</u>	
AP Pending	6,505.89	AP Pending	6,505.89	Due From Other Funds	6,505.89
Due From Other Funds	<u>6,505.89</u>	Accounts Payable	<u>6,505.89</u>	Accounts Payable	<u>6,505.89</u>
Difference	<u>0.00</u>	Difference	<u>0.00</u>	Difference	<u>0.00</u>



Rio Communities, NM

Non Pooled Cash Report

Item 6.

Account Summary

Date Range: 07/01/2021 - 03/31/2022

	Beginning Balance	Bank Drafts	Checks	Deposits	EFTs	SVC Charges	Interest	Misc / None	Net Change	Ending Balance	Avg Daily Bal
11000 - General Operating Fund											
11000-0001-10109	36.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.45	36.45
11000-0001-10110	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00	40.00
Fund 11000 Total:	76.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.45	
40400 - NMFA Loan Debt Service - 3629-PP											
40400-0001-10103	17.62	0.00	0.00	55,537.19	0.00	0.00	2.72	-544.64	54,995.27	55,012.89	45,325.94
Fund 40400 Total:	17.62	0.00	0.00	55,537.19	0.00	0.00	2.72	-544.64	54,995.27	55,012.89	
40401 - NMFA Loan Debt Service - PPRF-5599											
40401-0001-10103	0.00	0.00	0.00	0.00	0.00	0.00	54.90	0.00	54.90	54.90	32.23
Fund 40401 Total:	0.00	0.00	0.00	0.00	0.00	0.00	54.90	0.00	54.90	54.90	

Non Pooled Cash Report

Date Range: 07/01/2021

Item 6.

2

Fund Summary

Fund	Beginning Balance	Bank Drafts	Checks	Deposits	EFTs	SVC Charges	Interest	Misc / None	Net Change	Ending Balance
11000	76.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.45
40400	17.62	0.00	0.00	55,537.19	0.00	0.00	2.72	-544.64	54,995.27	55,012.89
40401	0.00	0.00	0.00	0.00	0.00	0.00	54.90	0.00	54.90	54.90
Report Total:	94.07	0.00	0.00	55,537.19	0.00	0.00	57.62	-544.64	55,050.17	55,144.24



**SUMMARY OF NEW MEXICO'S COMMUNITY SOLAR PROGRAM
ADOPTED RULES: MARCH 30, 2022**

On March 30, 2022, the New Mexico Public Regulation Commission ("Commission") adopted rules for the State's Community Solar Act (Senate Bill 84, "Act" or "Program"). We summarize those material terms below.

<p>Effective Date and Statewide Program Capacity</p>	<ol style="list-style-type: none"> 1. Program effective date: April 1, 2022. 2. Initial statewide capacity: 200MWac.* 3. Proportionate allocation to New Mexico's 3 investor owned utilities ("<u>IOU</u>"): <ol style="list-style-type: none"> a. PNM: 125MWac b. SPS/ Xcel Energy: 45MWac c. El Paso Electric: 30MWac <p><i>* 200MWac program capacity does not apply to Native community solar projects and rural electric distribution cooperatives but grid infrastructure capacity will be limited. A revised annual state capacity program cap and allocation to be in effect after November 1, 2024</i></p>
<p>Community Solar Facility ("<u>Facility</u>") Requirements</p>	<ol style="list-style-type: none"> 1. Facility Size: 5MWac or less. 2. Facility Siting: located in an IOU's service territory and interconnected to that IOU's electric distribution system. 3. Facility Subscriber Requirements: <ol style="list-style-type: none"> a. minimum 10 subscribers; b. maximum 40% for a single subscriber; c. minimum 40% small subscribers (25kW or less); and d. 30% reserved for low-income customers and low-income service organizations. 4. No co-location with other Facilities.
<p>Process for Project Selection</p>	<ol style="list-style-type: none"> 1. Projects will be selected through a competitive solicitation and scoring process. Minimum eligibility requirements include: <ol style="list-style-type: none"> a. Site control; b. Commitment to meet statutory subscriber limits for low-income subscribers (minimum 30%, maximum 50%); c. Completed utility pre-application report or system impact study; d. Proof of access for applicable project deposit; and e. Payment of \$1,000 bid application fee.

What is Community Solar?

- **Community Solar** refers to local solar facilities shared by multiple community subscribers. For their portion of the power produced from the solar facility, subscribers receive credit on their electricity bills (usually at full retail rates).
- Through a well-developed Solar farm, customers get the benefit of paying for clean power at a rate at least 25% lower than their traditional retail electricity rates. Savings can be for 20-25 years, with no up-front costs to subscribers.
- The **Community Solar Act (SB 84)** passed in New Mexico on March 18, 2021.
- The **Public Regulation Commission (PRC)** is finalizing program rules and **Community Solar** will be available by about April 2022.
- The **New Mexico - Community Solar Program** has an initial capacity of only 200 MW ac until 11/1/2024, which will be proportionally allocated to New Mexico's 3 investor owned utilities (PNM, Xcel Energy and El Paso Electric, each an "IOU").
- The **Community Solar Program** detailed rules are expected to be finalized by April 1, 2022 (200 MW ac program capacity does not apply to Native community solar projects but grid infrastructure capacity is limited.) Each Facility must be sized at 5 MW ac or less. Power purchase subscription allocation for each Facility: at least 10 subscribers, max 40% for single subscriber, at least 40% small subscribers (25kW or less), and 30% reserved for low income service organizations.

How much can be saved by subscribing to a Community Solar project?

System Size (kW-DC):	7,128	Net Energy Credit Value (per kWh):	\$0.110
System Size (kW-AC):	5,000	Fixed PPA Rate without RECs (per kWh):	\$0.083
Solar Project Generation kWh Year 1:	14,662,072	Year 1 PPA Payment:	(\$441,391)
Customer Usage/ Allocation of Solar in kWh:	5,350,190	Net Energy Bill Credit:	\$588,521
Customer Usage/ Allocation of Solar in Percentage:	36.49%	Utility Bill Savings Y1 in %:	25.00%

Year	Net Energy Bill Credit Savings	PPA Payments	Net Electric Bill Savings
1	\$588,521	(\$441,391)	\$147,130
2	\$594,406	(\$439,184)	\$155,222
3	\$603,322	(\$436,988)	\$166,334
4	\$612,372	(\$434,803)	\$177,569
5	\$621,558	(\$432,629)	\$188,929
6	\$630,881	(\$430,466)	\$200,415
7	\$640,344	(\$428,313)	\$212,031
8	\$649,949	(\$426,172)	\$223,778
9	\$659,699	(\$424,041)	\$235,658
10	\$669,594	(\$421,921)	\$247,673
11	\$679,638	(\$419,811)	\$259,827
12	\$689,833	(\$417,712)	\$272,120
13	\$700,180	(\$415,624)	\$284,557
14	\$710,683	(\$413,545)	\$297,137
15	\$721,343	(\$411,478)	\$309,865
16	\$732,163	(\$409,420)	\$322,743
17	\$743,146	(\$407,373)	\$335,772
18	\$754,293	(\$405,336)	\$348,956
19	\$765,607	(\$403,310)	\$362,298
20	\$777,091	(\$401,293)	\$375,798
Totals:	\$13,544,622	(\$8,420,809)	\$5,123,813

Cenergy managed by industry veterans:



Bill Pham

CEO & Co-Founder

- 16 years in renewable energy development and project finance
- Co-founded Cenergy Power in 2006
- Funded Cenergy with only friends and family seed capital since inception
- Former project finance and corporate attorney, primarily for Skadden Arps.
- J.D. UCLA
- B.A. UC Santa Barbara



Chad Chahbazi

VP, Development & Co-Founder

- Developed and assisted with project management +400 MWs of solar PV projects over the last +10 years
- Extensive experience with developing large DG projects (1-25MWs per project).
- Legal background in M&A and venture capital finance
- J.D. UC Hastings
- B.S. UCLA

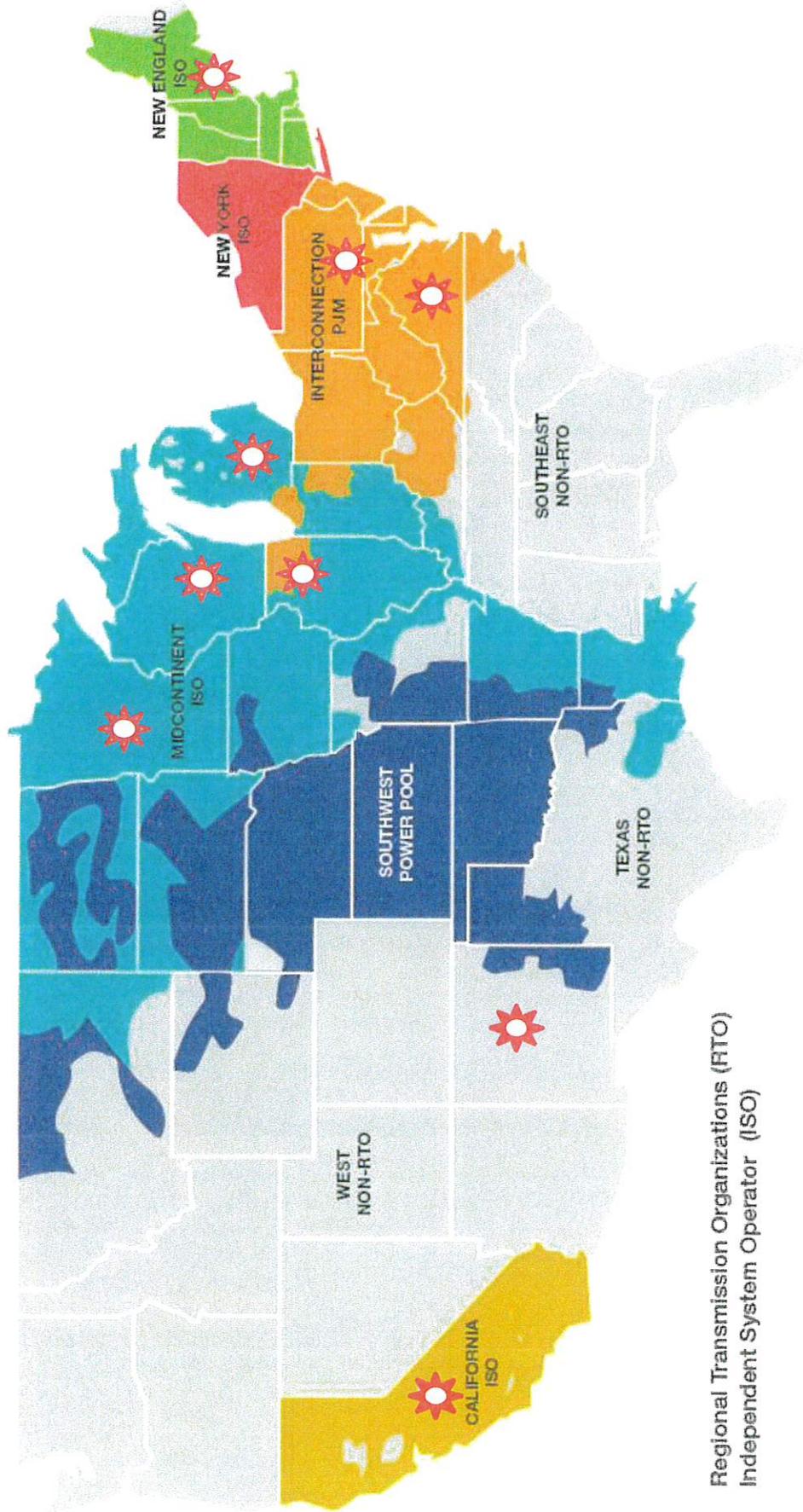


Andrew Goldin

Sr VP, EPC / Operations

- Led engineering and construction of +400 MWs of solar projects for Cenergy over the last +12 years.
- +35 years of power engineering and power equipment/ quality experience, including power engineering for OEMS such as Schneider, GE, UGE.

**Cenergy is actively developing solar and solar+storage projects in 9 states
across 4 RTO/ ISOs**



Regional Transmission Organizations (RTO)
Independent System Operator (ISO)