

**STATE OF NEW MEXICO
CITY OF RIO COMMUNITIES
RESOLUTION 2022 - 20**

FISCAL YEAR 2023 OPERATING BUDGET ADOPTION

WHEREAS, the Governing Board in and for the City of Rio Communities, State of New Mexico has developed a budget for fiscal year 2022 - 2023; and

WHEREAS, said budget was developed on the basis of 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

WHEREAS, it is the majority opinion of the Board that the proposed budget meets the requirements as currently determined for the fiscal year 2023.

NOW THEREFORE, BE IT HEREBY RESOLVED that the Governing Body of the City of Rio Communities, State of New Mexico hereby adopts the budget hereinabove described and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

PASSED, APPROVED AND ADOPTED THIS 25th DAY OF JULY 2022 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/Councilor

Arthur Apodaca,
Councilor

Lawrence R. Gordon,
Councilor

Jimmie Winters,
Councilor

ATTEST:

Elizabeth F. Adair, Municipal Clerk



CITY OF RIO COMMUNITIES

FISCAL YEAR 2022-2023 FINAL BUDGET

ELECTED OFFICIALS



JOSHUA RAMSELL - MAYOR

MARGARET GUTJAHR – MAYOR PRO-TEMPORE/COUNCILOR

ARTHUR APODACA– COUNCILOR

LAWRENCE GORDON– COUNCILOR

JIMMIE WINTERS – COUNCILOR

HOLLY NOELLE CHAVEZ – MUNICIPAL JUDGE

ADMINISTRATIVE STAFF



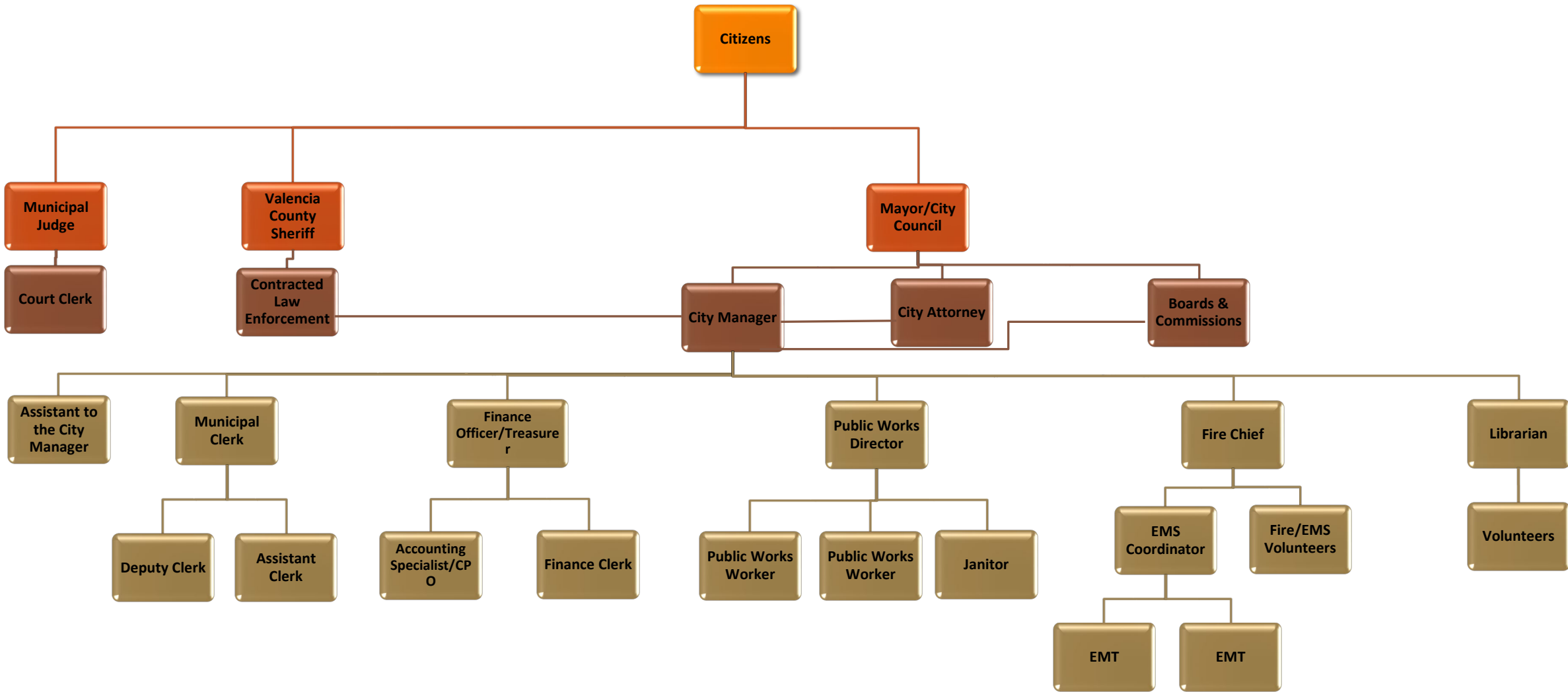
MARTIN D. MOORE, Ph.D. – CITY
MANAGER

ELIZABETH “LISA” ADAIR –
MUNICIPAL CLERK

STEPHANIE E. FINCH – FINANCE
OFFICER/TREASURER

GORDON REEVES – PUBLIC WORKS
DIRECTOR

CITY ORGANIZATIONAL CHART



DEPARTMENTAL/FUND RELATIONSHIP

| General Governmental | Administrative Services | Public Works | Public Safety |
|-----------------------|-------------------------|---------------------|------------------|
| City Council | Finance | Public Works Admin. | Code Enforcement |
| City Manager | Department of Admin. | City Facilities | Police |
| Legal | City Clerk | Maintenance | Fire |
| Contingency | Personnel | Street Maintenance | |
| Community Development | Elections | Public Works Yard | |
| Economic Development | Information Systems | Storm Water | |
| Planning & Zoning | | Street Cleaning | |

SERVICES CURRENTLY PROVIDED TO PUBLIC WITH GROSS RECEIPTS TAX & PROPERTY TAX

- * Office for public to receive permits and licenses
- * Municipal Court
- * Administration Office
- * Law Enforcement
- * Fire Protection
- * Code Enforcement
- * Economic Development
- * Planning & Zoning
- * Public Library
- * Animal Protection
- * 911 Dispatch
- * Public Works – Street Maintenance & Repair, Trash Clean-Up, Maintenance of City Buildings, Street Lighting

PROPERTY TAX BREAKDOWN

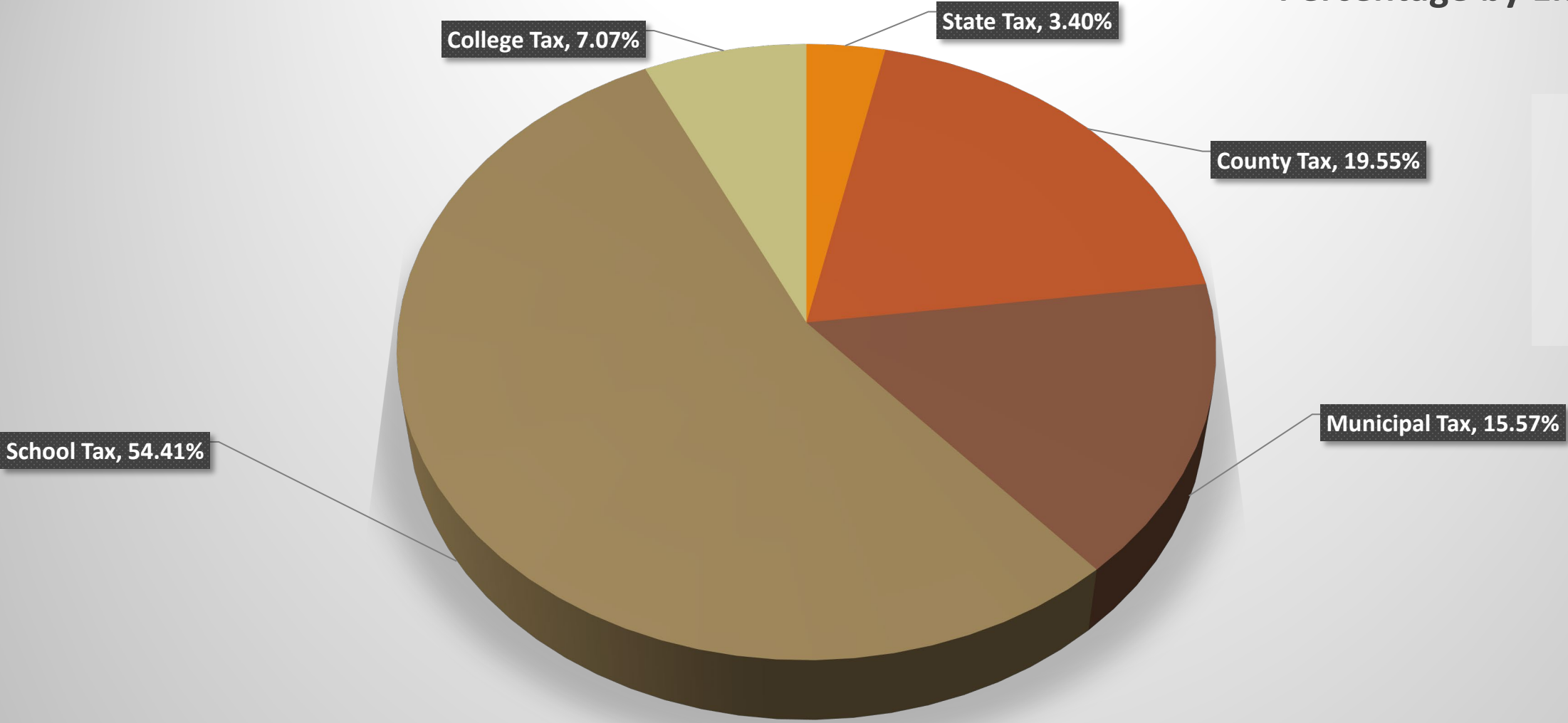
| Calculation | | Tax Bill Breakdown | | | | | |
|--------------------|--|--------------------|------------|------------------------------------|------------|-------------|-------------|
| Net Property Value | Taxable Value (1/3 of Total Net Value) | State Tax | County Tax | Municipal Tax (New Mil Levy Rate) | School Tax | College Tax | Grand Total |
| \$150,000 | \$50,000 | \$68.00 | \$392.15 | \$312.50 | \$1,091.50 | \$141.85 | \$2,006.00 |
| \$200,000 | \$66,667 | \$90.67 | \$522.87 | \$416.67 | \$1,455.33 | \$189.13 | \$2,674.67 |
| \$250,000 | \$83,333 | \$113.33 | \$653.58 | \$520.83 | \$1,819.17 | \$236.42 | \$3,343.33 |
| \$300,000 | \$100,000 | \$136.00 | \$784.30 | \$625.00 | \$2,183.00 | \$283.70 | \$4,012.00 |
| \$350,000 | \$116,667 | \$158.67 | \$915.02 | \$729.17 | \$2,546.83 | \$330.98 | \$4,680.67 |
| \$400,000 | \$133,333 | \$181.33 | \$1,045.73 | \$833.33 | \$2,910.67 | \$378.27 | \$5,349.33 |

These figures are estimates only

PROPERTY TAX BY PERCENTAGE

Percentage by Entity

- State Tax
- County Tax
- Municipal Tax
- School Tax
- College Tax



Additional Revenue Plan

- * Annexation
- * Business Attraction & Retention
- * Housing Development
- * Unrealized GRT
- * Unrealized Property Tax
- * Negotiate New & Existing Franchise Agreements
- * Restructuring of City Fees
- * Zip Code / Postal Service Presence
- * Sale of Excess City Properties

City of Rio Communities Budget Recap FY 2022-2023

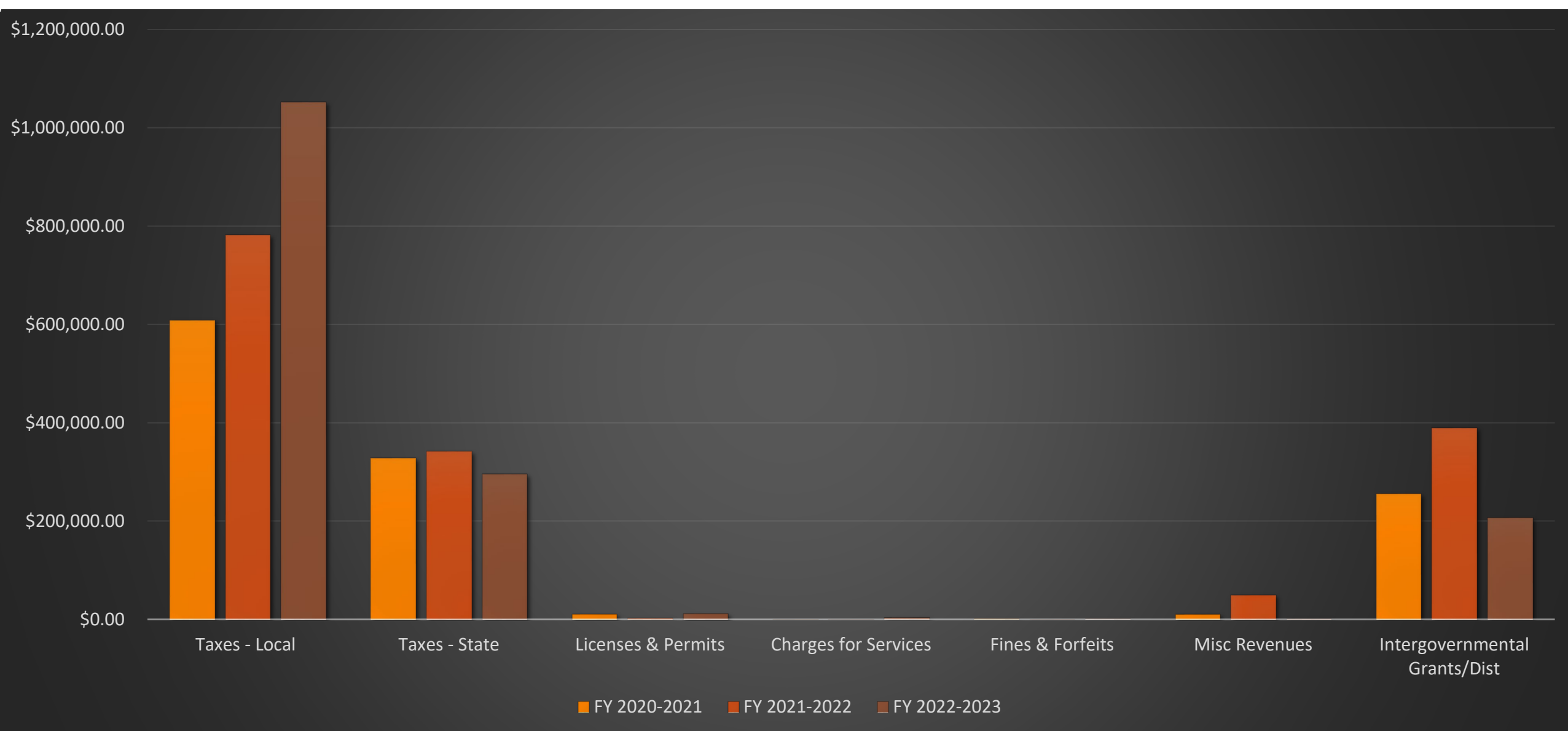
| | Audited Beginning Cash 7/1/2022 | Budgeted Revenue | Budgeted Expenditures | Transfers In (Out) | Projected Ending Cash 6/30/2023 |
|--|---------------------------------------|------------------------|--------------------------|------------------------|------------------------------------|
| General Fund | | | | | |
| General Operating Fund | \$ 1,654,447.24 | \$ 1,570,822.00 | \$ 1,527,718.00 | \$ (714,066.00) | \$ 983,485.24 |
| Locally Imposed Reserve | \$ 730,010.00 | \$ - | \$ - | \$ - | \$ 730,010.00 |
| General Fund Total | \$ 2,384,457.24 | \$ 1,570,822.00 | \$ 1,527,718.00 | \$ (714,066.00) | \$ 1,713,495.24 |
| Special Revenue Funds | | | | | |
| Corrections | \$ 7,111.00 | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ 7,111.00 |
| Envinronmental | \$ 21,043.14 | \$ 10,860.00 | \$ 10,860.00 | \$ - | \$ 21,043.14 |
| Emergency Medical Services | \$ 2,042.11 | \$ - | \$ 2,042.11 | \$ - | \$ - |
| Fire Protection | \$ 11,102.35 | \$ 317,565.00 | \$ 287,306.04 | \$ (30,258.96) | \$ 11,102.35 |
| Law Enforcement Protection | \$ - | \$ 45,000.00 | \$ 45,000.00 | \$ - | \$ - |
| Municipal Street | \$ 21,328.95 | \$ 18,000.00 | \$ 28,000.00 | \$ - | \$ 11,328.95 |
| American Rescue Plan Act | \$ 561,096.50 | \$ 561,096.50 | \$ 1,122,193.00 | \$ - | \$ - |
| Bill Brown Memorial Fund | \$ 326,322.52 | \$ - | \$ 326,322.52 | \$ - | \$ - |
| Fire Excise GRT | \$ 14,819.14 | \$ 45,000.00 | \$ 32,310.00 | \$ - | \$ 27,509.14 |
| EMS GRT | \$ 158,204.68 | \$ 155,000.00 | \$ 241,278.00 | \$ - | \$ 71,926.68 |
| Wildland Fire | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special Revenue Funds Total | \$ 1,123,070.39 | \$ 1,153,521.50 | \$ 2,096,311.67 | \$ (30,258.96) | \$ 150,021.26 |
| Capital Projects Funds | | | | | |
| State Legislative Appropriation Project | \$ - | \$ 1,750,000.00 | \$ 1,750,000.00 | \$ - | \$ - |
| Road/Street Projects | \$ - | \$ 222,197.00 | \$ 296,263.00 | \$ 74,066.00 | \$ - |
| Other Capital Projects | \$ - | \$ - | \$ 640,000.00 | \$ 640,000.00 | \$ - |
| Capital Projects Funds Total | \$ - | \$ 1,972,197.00 | \$ 2,686,263.00 | \$ 714,066.00 | \$ - |
| Debt Service Funds | | | | | |
| NMFA Loan Debt Service | \$ 54.98 | \$ 1,000.00 | \$ 30,258.96 | \$ 30,258.96 | \$ 1,054.98 |
| Debt Service Funds Total | \$ 54.98 | \$ 1,000.00 | \$ 30,258.96 | \$ 30,258.96 | \$ 1,054.98 |
| Total All Funds | \$ 3,507,582.61 | \$ 4,697,540.50 | \$ 6,340,551.63 | \$ 0.00 | \$ 1,864,571.48 |

General Operating Fund

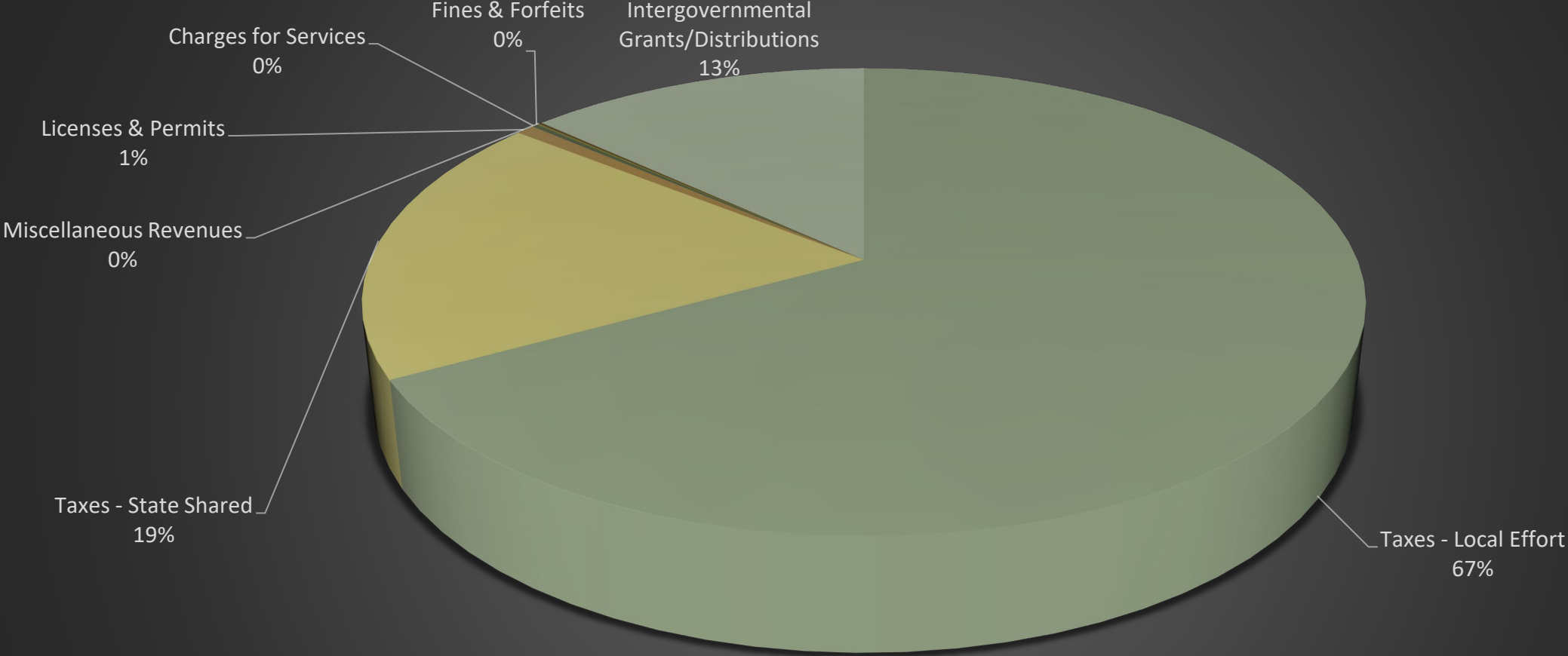
Budget in Brief - Revenue Summary for General Fund

| CATEGORY | DESCRIPTION | AMOUNT |
|--|--|-----------------------|
| Taxes – Local Effort | Franchise Tax, GRT – Local , Property Tax | \$1,052,022.00 |
| Taxes – State Shared | GRT – Municipal Equivalent, Motor Vehicle Excise Tax, Other State Shared Taxes | \$295,000.00 |
| Licenses & Permits | Animal Licenses, Building Permits, Business Licenses, Zoning Permits, Road Cut Permits | \$11,150.00 |
| Charges for Services | Animal Pound Fees, Printing & Copying, Rental Fees, Other Charges for Services | \$3,400.00 |
| Fines & Forfeits | Court Fines | \$1,350.00 |
| Miscellaneous Revenues | Interest Income | \$1,900.00 |
| Intergovernmental Grants/Distributions | Small Cities Assistance, Other State Distributions | \$206,000.00 |
| | Revenue Total | \$1,570,822.00 |

Budget in Brief – Revenues for 3 Fiscal Years



Budgeted General Fund Revenue by Category



■ Taxes - Local Effort ■ Taxes - State Shared ■ Licenses & Permits ■ Charges for Services ■ Fines & Forfeits ■ Miscellaneous Revenues ■ Intergovernmental Grants/Distributions

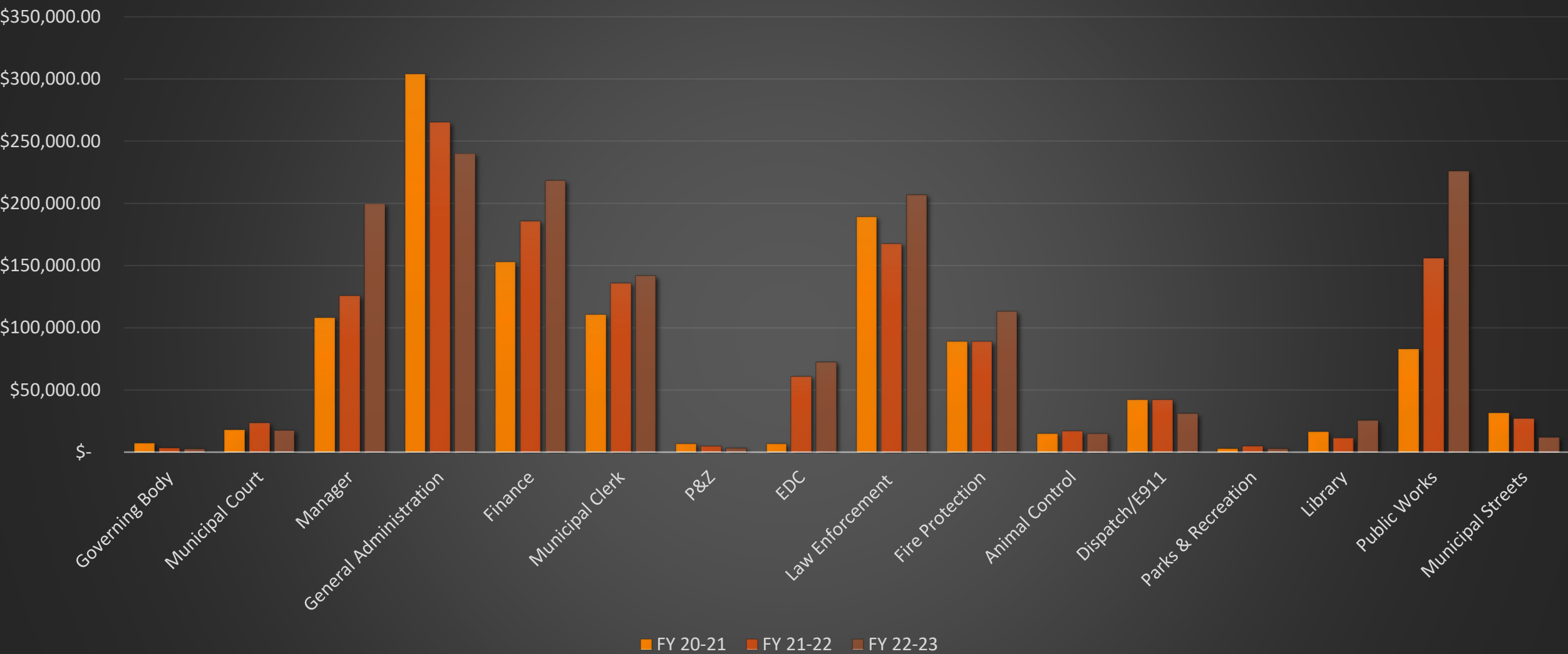
Budget in Brief - Expenditure Summary for General Fund

| CATEGORY | DESCRIPTION | AMOUNT |
|-----------------------------|---|-----------------------|
| Salary & Wages | Salary & Wages for paid Elected Officials, Commissions, On-Call Employees & Full & Part Time Employees (Includes increases for certain employees) | \$727,598.00 |
| Employee Benefits | Social Security, Medicare, Retirement, Workers Comp, SUTA, Health, Dental & Vision Benefits | \$272,686.00 |
| Travel Costs | Travel cost for all Elected Officials, Commissions, On-Call Employees & Full & Part Time Employees | \$5,800.00 |
| Purchased Property Services | Maintenance & Repairs of Buildings & Vehicles | \$14,250.00 |
| Contractual Services | Contracts for the Audit, Attorney Fees, Engineering Fees, Contractor Fees | \$328,562.00 |
| Supplies | Software, Office Supplies, Safety Supplies, Janitorial Supplies, Equipment Supplies | \$48,850.00 |
| Operating Costs | Employee Training, Surety Bonding, Subscriptions & Dues, Printing/Publishing/Advertising, Postage, Telecommunications, Utilities, Rent of Equipment/Machinery | \$129,972.00 |
| | Expenditure Total | \$1,527,718.00 |

Budget in Brief - Expenditures by Department (General Fund)

| | FY 2021-2022 Budget | FY 2022-2023 Budget | Change in Budget |
|--------------------------------|------------------------|------------------------|----------------------|
| General Fund | | | |
| Governing Body | \$ 3,400.00 | \$ 2,900.00 | \$ (500.00) |
| Municipal Court | \$ 23,349.00 | \$ 17,365.00 | \$ (5,984.00) |
| City Manager | \$ 125,426.00 | \$ 199,450.00 | \$ 74,024.00 |
| General Administration | \$ 264,938.00 | \$ 239,712.00 | \$ (25,226.00) |
| Finance | \$ 185,755.00 | \$ 218,354.00 | \$ 32,599.00 |
| Municipal Clerk | \$ 135,817.00 | \$ 141,818.00 | \$ 6,001.00 |
| Planning & Zoning | \$ 4,600.00 | \$ 3,500.00 | \$ (1,100.00) |
| Economic Development | \$ 60,900.00 | \$ 72,500.00 | \$ 11,600.00 |
| Law Enforcement | \$ 167,514.00 | \$ 206,863.00 | \$ 39,349.00 |
| Fire Protection | \$ 88,765.00 | \$ 113,200.00 | \$ 24,435.00 |
| Animal Control | \$ 17,000.00 | \$ 15,000.00 | \$ (2,000.00) |
| Dispatch/E911 | \$ 42,000.00 | \$ 31,000.00 | \$ (11,000.00) |
| Emergency Services/Disaster | \$ 100,988.00 | \$ - | \$ (100,988.00) |
| Parks & Recreation | \$ 5,000.00 | \$ 3,000.00 | \$ (2,000.00) |
| Library | \$ 11,258.00 | \$ 25,326.00 | \$ 14,068.00 |
| Public Works | \$ 156,122.00 | \$ 225,730.00 | \$ 69,608.00 |
| Municipal Streets | \$ 27,000.00 | \$ 12,000.00 | \$ (15,000.00) |
| General Fund Department | | | |
| Total | \$ 1,419,832.00 | \$ 1,527,718.00 | \$ 107,886.00 |

Budget in Brief – Expenditures by Department (General Fund)



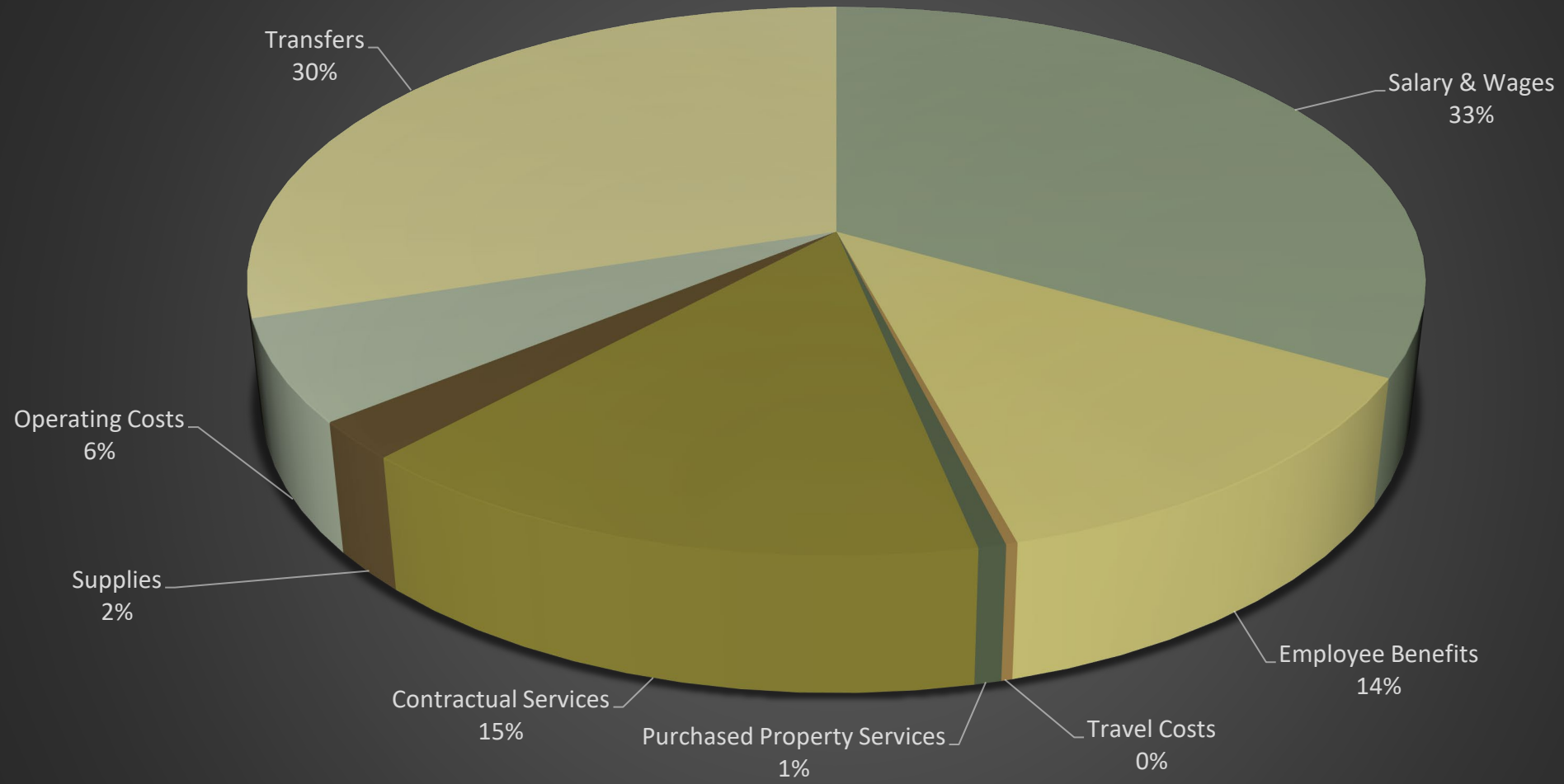
One Time, Non-Capital Expenditures

| Project Name | DESCRIPTION | AMOUNT |
|------------------------------------|---|---------------------|
| Palmetto L.L.C. (Ralph Mims) | Economic Development Consultant | \$60,000.00 |
| Sunny 505 | Ongoing Strategic Public Relations & Media Relations Outreach | \$10,000.00 |
| Special Code Enforcement Operation | Fire, Nuisance, Zoning & Other Municipal Code Violations | \$118,784.00 |
| Grant Writer | Contracted Grant Writing Services | \$25,000.00 |
| | Expenditure Total | \$213,784.00 |

Budget in Brief – Transfers for Capital Projects

| Project Name | DESCRIPTION | AMOUNT |
|--|---|---------------------|
| Annexation | Costs associated with Annexation | \$80,000.00 |
| City Hall Improvements | Costs to improve City Hall Interior | \$50,000.00 |
| Engineering/Architectural (On-Call Services) | Engineering & Architectural Services | \$100,000.00 |
| MAP Grant | Grant Match for NMDOT MAP Grant | \$74,066.00 |
| Police Department | Start-Up Costs to include remodel of Police Department in Municipal Complex, purchase of equipment, machinery, office furniture, etc. | \$350,000.00 |
| | Expenditure Total | \$654,066.00 |

FY 22/23 Budgeted General Fund Expenditures by Category



- Salary & Wages
- Employee Benefits
- Travel Costs
- Purchased Property Services
- Contractual Services
- Supplies
- Operating Costs
- Transfers

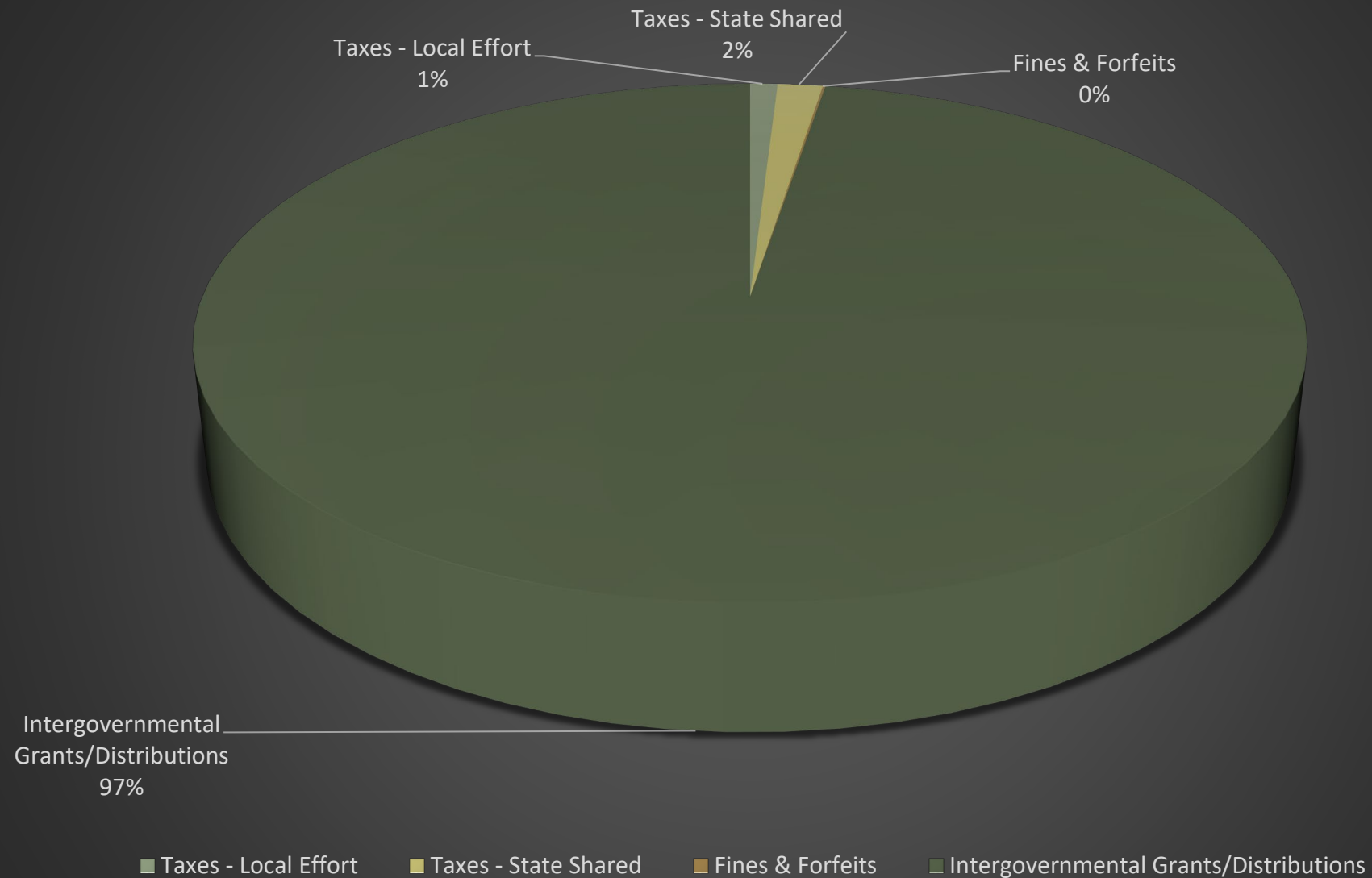
Special Revenue Funds

- * CORRECTIONS FUND * ENVIRONMENTAL GRT FUND
- * FIRE PROTECTION FUND * LAW ENFORCEMENT PROTECTION FUND
- * MUNICIPAL STREET FUND * AMERICAN RESCUE PLAN ACT FUND
- * BILL BROWN – PARKS & REV/PUBLIC WORKS FUND
- * COUNTY FIRE EXCISE GRT FUND * COUNTY EMS GRT FUND

Budget in Brief - Revenue Summary for Special Revenue Funds

| CATEGORY | DESCRIPTION | AMOUNT |
|--|---|-----------------------|
| Taxes – Local Effort | Environmental GRT | \$10,860.00 |
| Taxes – State Shared | Gasoline Tax | \$18,000.00 |
| Fines & Forfeits | Correction Fees | \$1,000.00 |
| Intergovernmental Grants/Distributions | Fire Protection Fund, Law Enforcement Protection Fund, American Recovery Plan Act, County Fire Excise GRT, County EMS GRT | \$1,123,661.50 |
| | Revenue Total | \$1,153,661.50 |

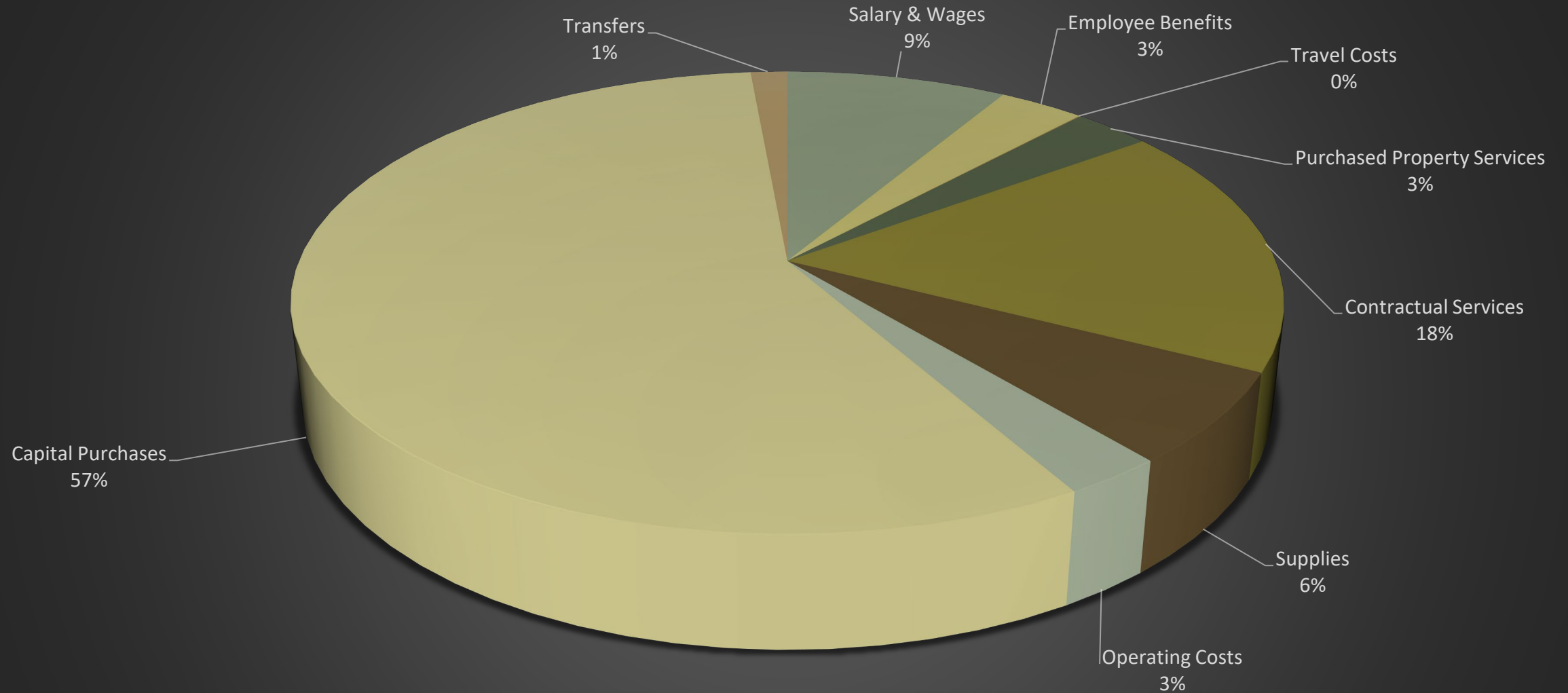
Budget in Brief - Revenue for Special Revenue Funds



Budget in Brief - Expenditure Summary for Special Revenue Funds

| CATEGORY | DESCRIPTION | AMOUNT |
|-----------------------------|---|-----------------------|
| Salary & Wages | Stipends for Fire/EMS Volunteers, 2 Full Time EMT's, 1 Full Time EMS Coordinator, Temporary On-Call EMT's (2080 hours @ \$15/hr) | \$181,580.00 |
| Employee Benefits | Social Security & Medicare, Retirement, Workman's Comp, SUTA, Health, Dental & Vision | \$70,508.00 |
| Travel Costs | Travel cost for Fire/EMS Volunteers | \$1,000.00 |
| Purchased Property Services | Maintenance & Repairs of Buildings & Vehicles | \$64,000.00 |
| Contractual Services | Contracts for the Audit, Attorney Fees, Engineering Fees, Contractor Fees | \$375,360.00 |
| Supplies | Software, Office Supplies, Safety Supplies, Janitorial Supplies, Equipment Supplies | \$135,932.65 |
| Operating Costs | Employee Training, Surety Bonding, Subscriptions & Dues, Printing/Publishing/Advertising, Postage, Telecommunications, Utilities, Rent of Equipment/Machinery | \$59,512.00 |
| Capital Purchases | Equipment & Machinery for Fire Department | \$1,208,419.02 |
| Transfers | Transfers In/Out (Payment on Fire Truck) | \$30,258.96 |
| | Expenditure Total | \$2,126,570.63 |

FY 22/23 Budgeted Special Revenue Fund Expenditures by Category



■ Salary & Wages ■ Employee Benefits ■ Travel Costs ■ Purchased Property Services ■ Contractual Services ■ Supplies ■ Operating Costs ■ Capital Purchases ■ Transfers

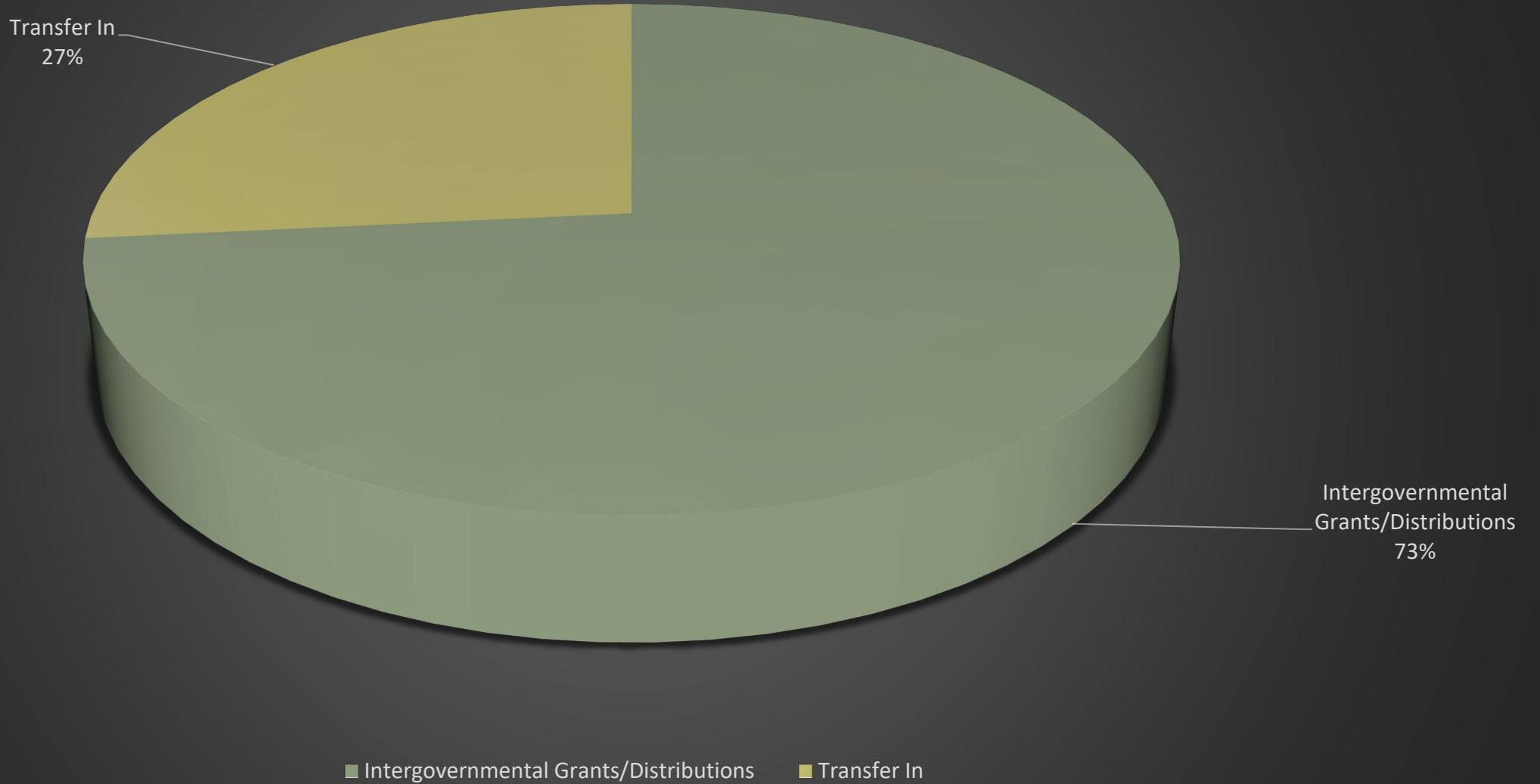
Capital Project Funds

- * STATE LEGISLATIVE APPROPRIATION PROJECTS
 - * ROAD/STREET PROJECTS
 - * OTHER CAPITAL PROJECTS

Budget in Brief - Revenue Summary for Capital Project Funds

| CATEGORY | DESCRIPTION | AMOUNT |
|--|--|-----------------------|
| Intergovernmental Grants/Distributions | Legislative Appropriations, NMDOT Grants | \$1,972,197.00 |
| Transfers | Transfer In for Capital Projects | \$714,066.00 |
| | Revenue Total | \$2,686,263.00 |

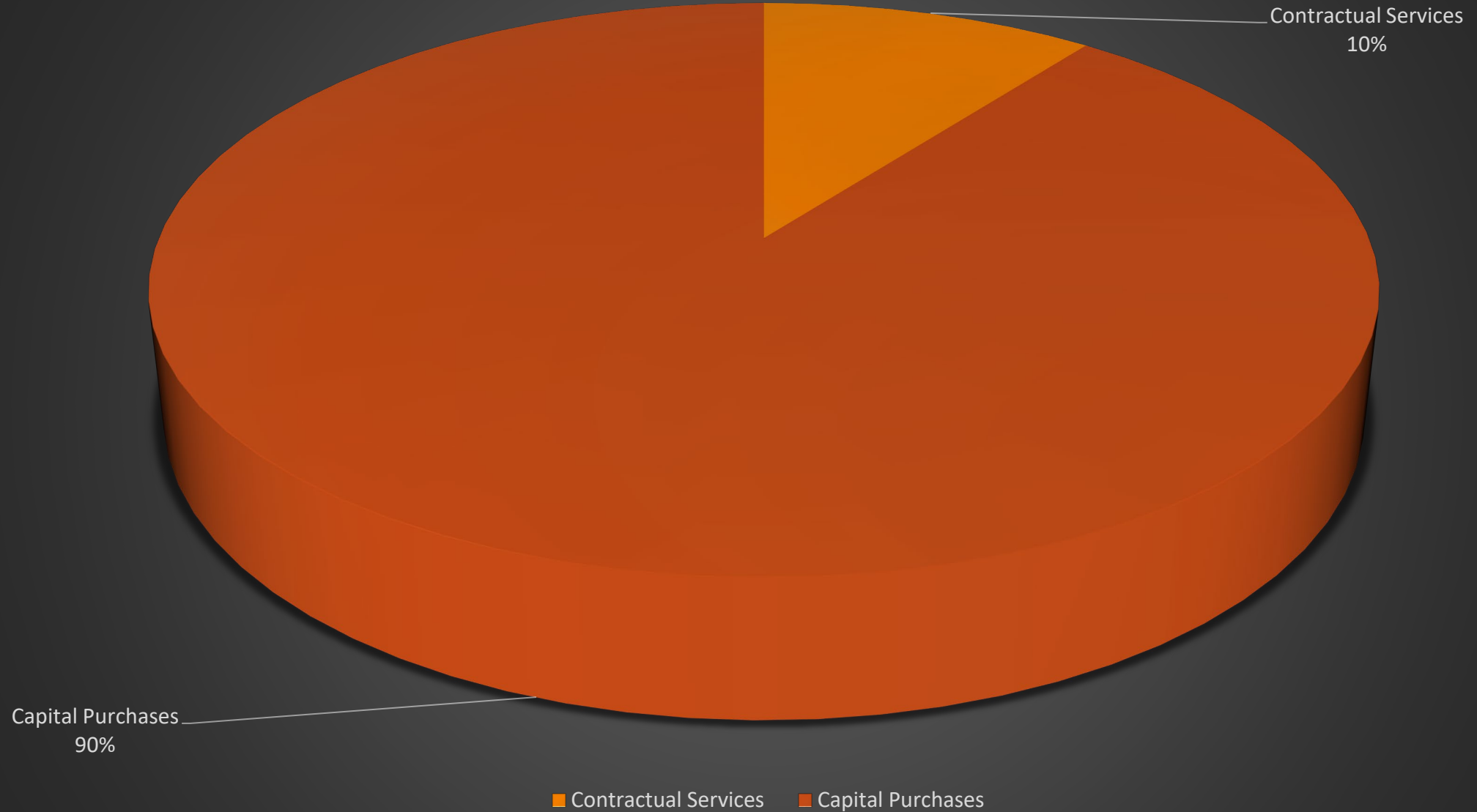
FY 21/22 Budgeted Capital Project Funds Revenue by Category



Budget in Brief - Expenditure Summary for Capital Project Funds

| CATEGORY | DESCRIPTION | AMOUNT |
|----------------------|---|-----------------------|
| Contractual Services | Annexation Fees & Engineering Costs for NMDOT Grant | \$280,000.00 |
| Capital Purchases | City Hall/Multi Purpose Complex Renovations, Parks & Trails, Public Works | \$2,406,263.00 |
| | Expenditure Total | \$2,686,263.00 |

Budget in Brief - Expenditures for Capital Project Funds



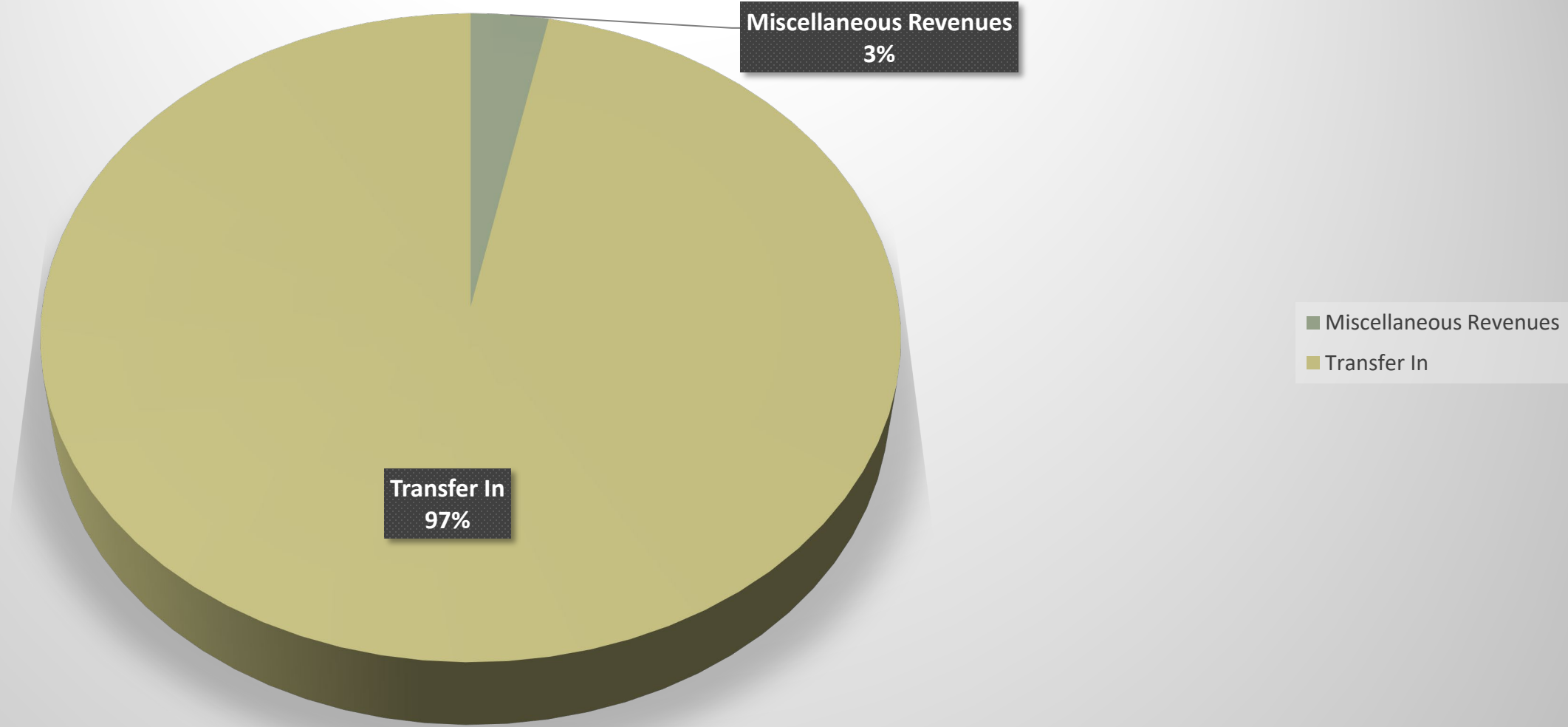
Debt Service Fund

* NMFA LOAN FOR FIRE TRUCK

Budget in Brief - Revenue Summary for Debt Service Funds

| CATEGORY | DESCRIPTION | AMOUNT |
|------------------------|--|--------------------|
| Miscellaneous Revenues | Interest Income – NMFA Loan | \$1,000.00 |
| Transfers | Transfer In for NMFA Loan Debt Service | \$30,258.96 |
| | Revenue Total | \$31,258.96 |

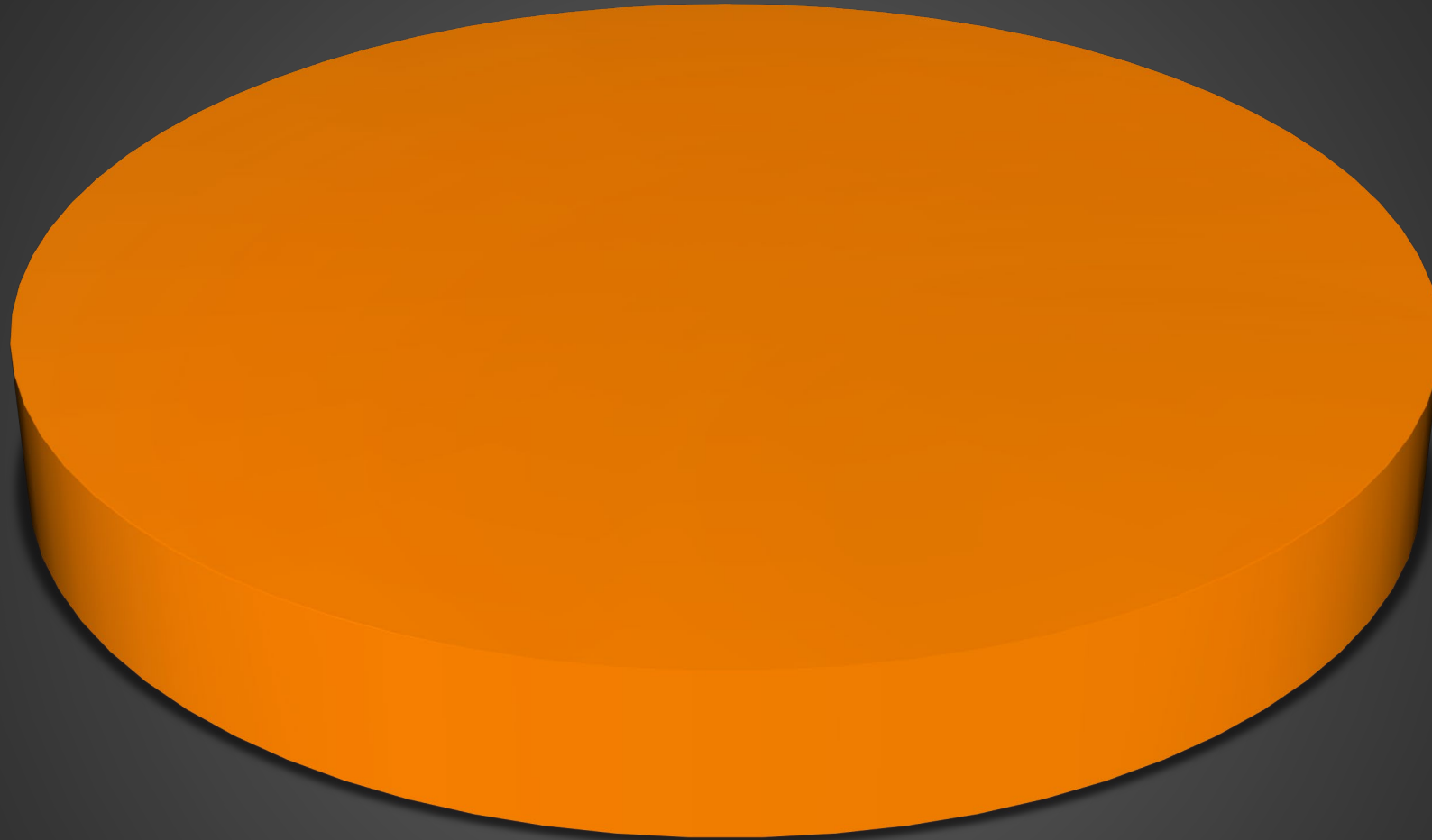
FY 22/23 Budgeted Debt Service Funds Revenue by Category



Budget in Brief - Expenditure Summary for Debt Service Funds

| CATEGORY | DESCRIPTION | AMOUNT |
|--------------|----------------------------------|--------------------|
| Debt Service | NMFA Loan – Debt Service Payment | \$30,258.96 |
| | Expenditure Total | \$30,258.96 |

Budget in Brief - Expenditures for Debt Service Funds



■ Debt Service

City of Rio Communities Budget Recap FY 2022-2023

| | Audited Beginning Cash 7/1/2022 | Budgeted Revenue | Budgeted Expenditures | Transfers In (Out) | Projected Ending Cash 6/30/2023 |
|--|---------------------------------------|------------------------|--------------------------|------------------------|------------------------------------|
| General Fund | | | | | |
| General Operating Fund | \$ 1,654,447.24 | \$ 1,570,822.00 | \$ 1,527,718.00 | \$ (714,066.00) | \$ 983,485.24 |
| Locally Imposed Reserve | \$ 730,010.00 | \$ - | \$ - | \$ - | \$ 730,010.00 |
| General Fund Total | \$ 2,384,457.24 | \$ 1,570,822.00 | \$ 1,527,718.00 | \$ (714,066.00) | \$ 1,713,495.24 |
| Special Revenue Funds | | | | | |
| Corrections | \$ 7,111.00 | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ 7,111.00 |
| Environmental | \$ 21,043.14 | \$ 10,860.00 | \$ 10,860.00 | \$ - | \$ 21,043.14 |
| Emergency Medical Services | \$ 2,042.11 | \$ - | \$ 2,042.11 | \$ - | \$ - |
| Fire Protection | \$ 11,102.35 | \$ 317,565.00 | \$ 287,306.04 | \$ (30,258.96) | \$ 11,102.35 |
| Law Enforcement Protection | \$ - | \$ 45,000.00 | \$ 45,000.00 | \$ - | \$ - |
| Municipal Street | \$ 21,328.95 | \$ 18,000.00 | \$ 28,000.00 | \$ - | \$ 11,328.95 |
| American Rescue Plan Act | \$ 561,096.50 | \$ 561,096.50 | \$ 1,122,193.00 | \$ - | \$ - |
| Bill Brown Memorial Fund | \$ 326,322.52 | \$ - | \$ 326,322.52 | \$ - | \$ - |
| Fire Excise GRT | \$ 14,819.14 | \$ 45,000.00 | \$ 32,310.00 | \$ - | \$ 27,509.14 |
| EMS GRT | \$ 158,204.68 | \$ 155,000.00 | \$ 241,278.00 | \$ - | \$ 71,926.68 |
| Wildland Fire | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special Revenue Funds Total | \$ 1,123,070.39 | \$ 1,153,521.50 | \$ 2,096,311.67 | \$ (30,258.96) | \$ 150,021.26 |
| Capital Projects Funds | | | | | |
| State Legislative Appropriation Project | \$ - | \$ 1,750,000.00 | \$ 1,750,000.00 | \$ - | \$ - |
| Road/Street Projects | \$ - | \$ 222,197.00 | \$ 296,263.00 | \$ 74,066.00 | \$ - |
| Other Capital Projects | \$ - | \$ - | \$ 640,000.00 | \$ 640,000.00 | \$ - |
| Capital Projects Funds Total | \$ - | \$ 1,972,197.00 | \$ 2,686,263.00 | \$ 714,066.00 | \$ - |
| Debt Service Funds | | | | | |
| NMFA Loan Debt Service | \$ 54.98 | \$ 1,000.00 | \$ 30,258.96 | \$ 30,258.96 | \$ 1,054.98 |
| Debt Service Funds Total | \$ 54.98 | \$ 1,000.00 | \$ 30,258.96 | \$ 30,258.96 | \$ 1,054.98 |
| Total All Funds | \$ 3,507,582.61 | \$ 4,697,540.50 | \$ 6,340,551.63 | \$ 0.00 | \$ 1,864,571.48 |