



# CITY OF RIO COMMUNITIES

FISCAL YEAR 2023-2024 PRELIMINARY 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

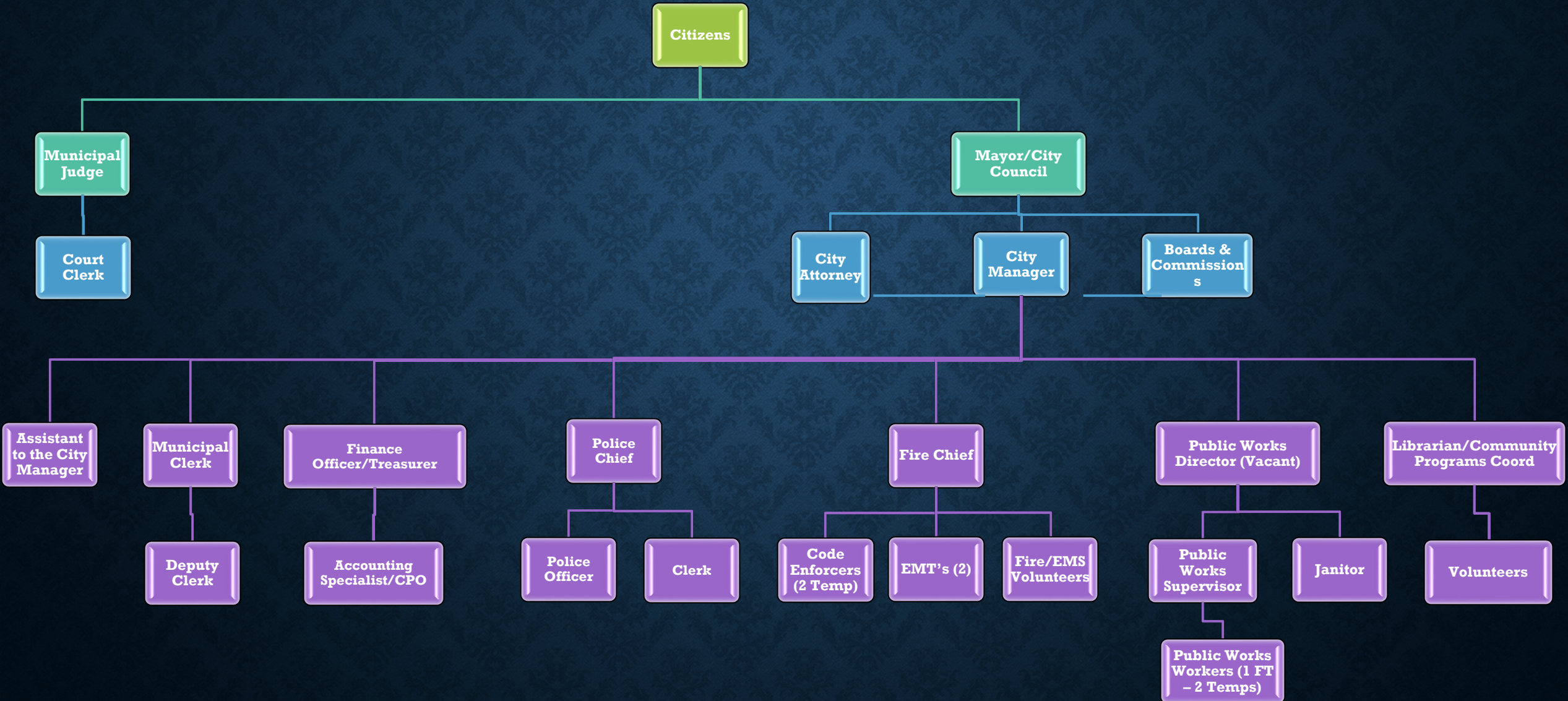
STEPHANIE E. FINCH – FINANCE  
OFFICER/TREASURER

ANDREW TABET – FIRE CHIEF

VACANT – POLICE CHIEF



# 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	EMS
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

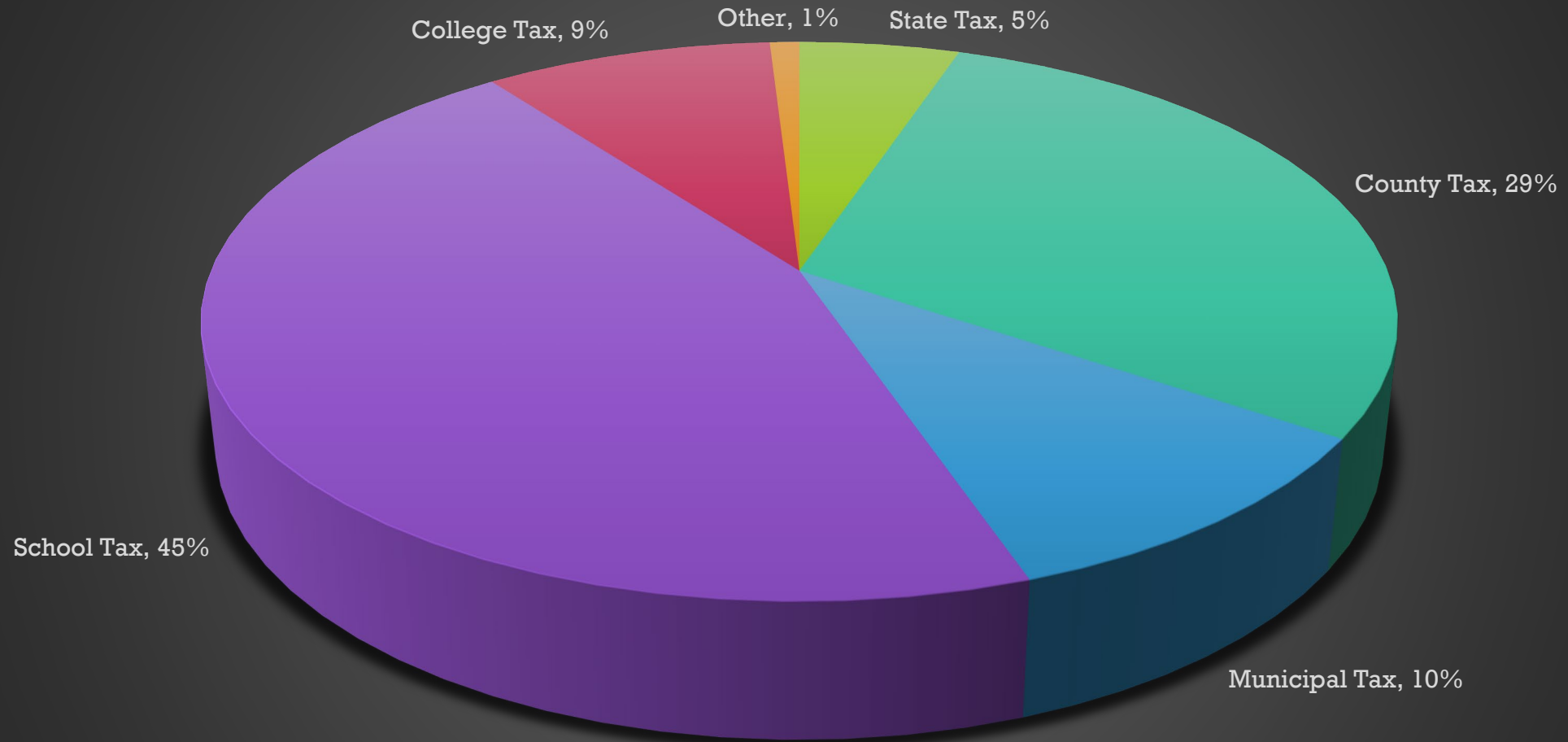
Calculation		Tax Bill Breakdown						
Net Property Value (Residential)	Taxable Value (1/3 of Total Net Value)	State Tax	County Tax	Municipal Tax	School Tax	College Tax	Other Special District	Grand Total
\$150,000	\$50,000	\$68.00	\$368.35	\$136.00	\$593.90	\$122.20	\$12.50	\$1,318.95
\$200,000	\$66,667	\$90.67	\$515.13	\$181.33	\$791.87	\$162.93	\$16.67	\$1,758.60
\$250,000	\$83,333	\$113.33	\$643.92	\$226.67	\$989.83	\$203.67	\$20.83	\$2,198.25
\$300,000	\$100,000	\$136.00	\$772.70	\$272.00	\$1,187.80	\$244.40	\$25.00	\$2,637.90
\$350,000	\$116,667	\$158.67	\$901.48	\$317.33	\$1,385.77	\$285.13	\$29.17	\$3,077.55
\$400,000	\$133,333	\$181.33	\$1,030.27	\$362.67	\$1,583.73	\$325.87	\$33.33	\$3,517.20

**These figures are estimates only**



# PROPERTY TAX BY PERCENTAGE

## Percentage by Entity



■ State Tax ■ County Tax ■ Municipal Tax ■ School Tax ■ College Tax ■ Other



# 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 2023-2024						
	Unaudited Beginning Cash 7/1/2023	Budgeted Revenue	Budgeted Expenditures	Transfers In (Out)	Projected Ending Cash 6/30/2024	
<b>General Fund</b>						
General Operating Fund	\$ 1,588,990.00	\$ 1,506,405.00	\$ 1,628,655.00	\$ (520,000.00)	\$ 946,740.00	
Locally Imposed Reserve	\$ 730,010.00	\$ -	\$ -	\$ -	\$ 730,010.00	
<b>General Fund Total</b>	<b>\$ 2,319,000.00</b>	<b>\$ 1,506,405.00</b>	<b>\$ 1,628,655.00</b>	<b>\$ (520,000.00)</b>	<b>\$ 1,676,750.00</b>	
<b>Special Revenue Funds</b>						
Corrections	\$ 7,465.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 7,465.00	
Envinronmental	\$ 13,700.00	\$ 10,860.00	\$ 15,680.00	\$ -	\$ 8,880.00	
Emergency Medical Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Protection	\$ 10,000.00	\$ 194,253.00	\$ 163,993.00	\$ (30,260.00)	\$ 10,000.00	
Law Enforcement Protection	\$ -	\$ 95,000.00	\$ 68,656.00	\$ (26,344.00)	\$ -	
Municipal Street	\$ 24,000.00	\$ 10,000.00	\$ 20,000.00	\$ -	\$ 14,000.00	
American Rescue Plan Act	\$ 1,122,193.00	\$ -	\$ 1,122,193.00	\$ -	\$ -	
Bill Brown Memorial Fund	\$ 275,820.00	\$ -	\$ 275,820.00	\$ -	\$ -	
Fire Excise GRT	\$ 25,500.00	\$ 45,000.00	\$ 37,678.00	\$ -	\$ 32,822.00	
EMS GRT	\$ 87,500.00	\$ 171,000.00	\$ 185,369.00	\$ -	\$ 73,131.00	
Wildland Fire	\$ 7,461.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 7,461.00	
<b>Special Revenue Funds Total</b>	<b>\$ 1,573,639.00</b>	<b>\$ 557,113.00</b>	<b>\$ 1,920,389.00</b>	<b>\$ (56,604.00)</b>	<b>\$ 153,759.00</b>	
<b>Capital Projects Funds</b>						
State Legislative Appropriation Project	\$ -	\$ 1,740,000.00	\$ 1,740,000.00	\$ -	\$ -	
Road/Street Projects	\$ -	\$ 600,000.00	\$ 600,000.00	\$ -	\$ -	
Other Capital Projects	\$ -	\$ -	\$ 520,000.00	\$ 520,000.00	\$ -	
<b>Capital Projects Funds Total</b>	<b>\$ -</b>	<b>\$ 2,340,000.00</b>	<b>\$ 2,860,000.00</b>	<b>\$ 520,000.00</b>	<b>\$ -</b>	
<b>Debt Service Funds</b>						
NMFA Loan - Fire Truck	\$ 55.00	\$ 600.00	\$ 29,979.93	\$ 30,260.00	\$ 935.07	
NMFA Loan - Police Vehicles	\$ 150.00	\$ 1,000.00	\$ 26,344.00	\$ 26,344.00	\$ 1,150.00	
<b>Debt Service Funds Total</b>	<b>\$ 205.00</b>	<b>\$ 1,600.00</b>	<b>\$ 56,323.93</b>	<b>\$ 56,604.00</b>	<b>\$ 2,085.07</b>	
<b>Total All Funds</b>	<b>\$ 3,892,844.00</b>	<b>\$ 4,405,118.00</b>	<b>\$ 6,465,367.93</b>	<b>\$ -</b>	<b>\$ 1,832,594.07</b>	

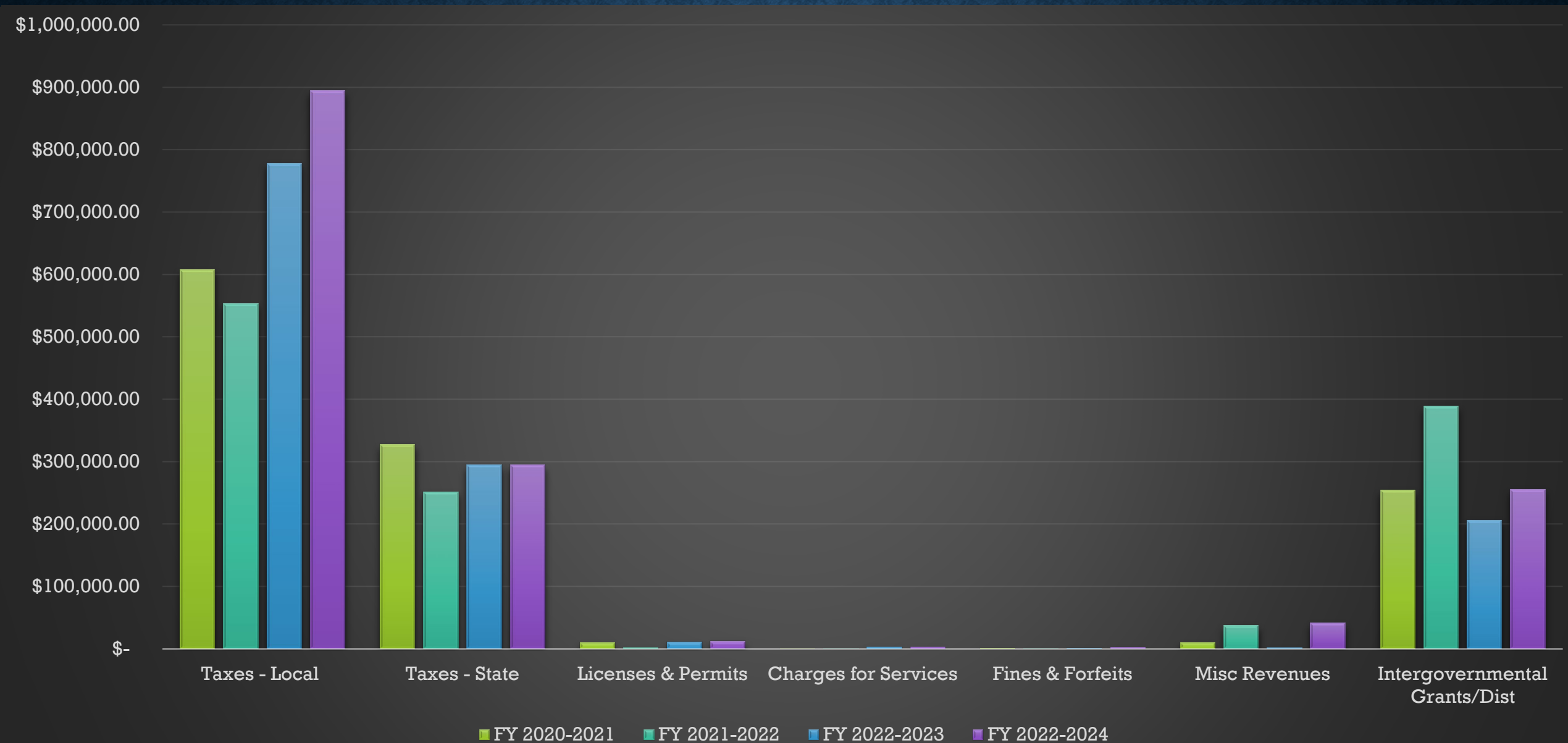


# **GENERAL OPERATING FUND**

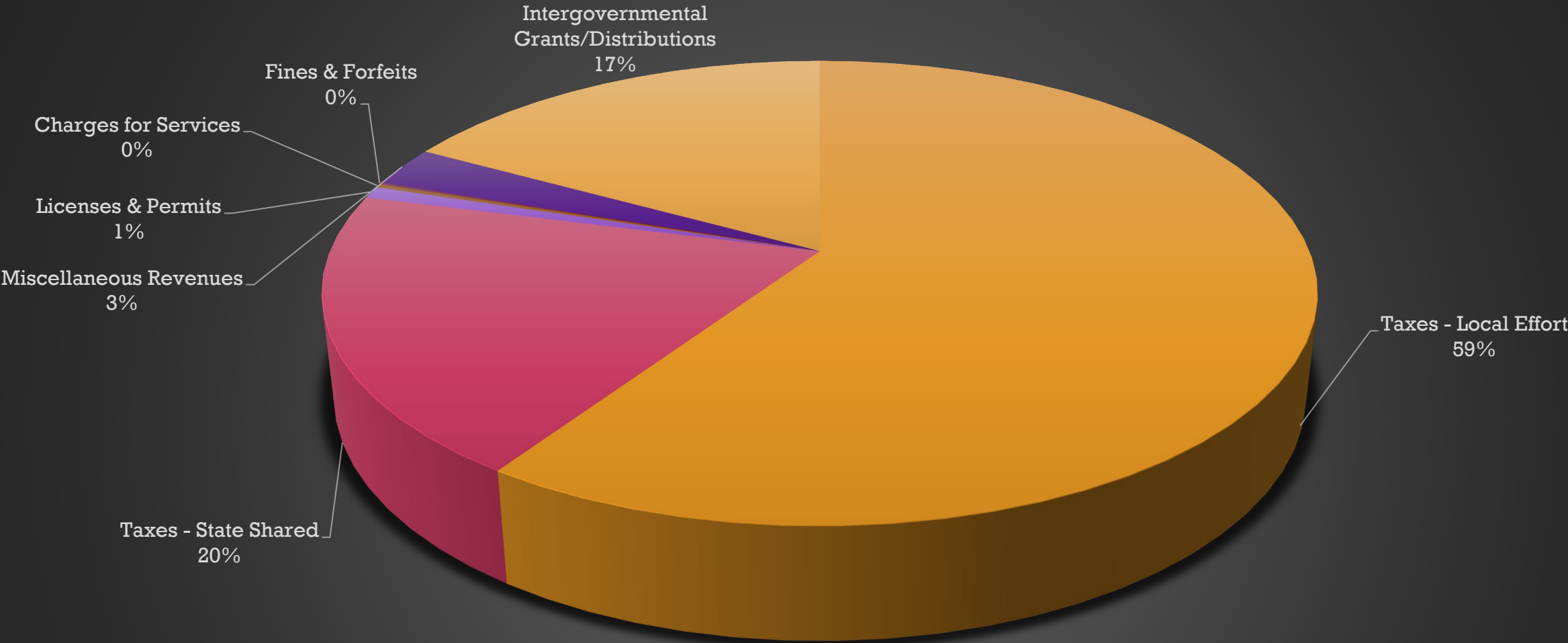
BUDGET IN BRIEF - REVENUE SUMMARY FOR GENERAL FUND		
Category	Description	Amount
Taxes – Local Effort	Franchise Tax, GRT – Local , Property Tax	\$895,355.00
Taxes – State Shared	GRT – Municipal Equivalent, Motor Vehicle Excise Tax, Other State Shared Taxes	\$295,000.00
Licenses & Permits	Animal Licenses, Building Permits, Business Licenses, Zoning Permits, Road Cut Permits	\$12,500.00
Charges for Services	Animal Pound Fees, Printing & Copying, Rental Fees, Other Charges for Services	\$3,400.00
Fines & Forfeits	Court Fines	\$2,150.00
Miscellaneous Revenues	Interest Income	\$42,000.00
Intergovernmental Grants/Distributions	Small Cities Assistance, Other State Distributions	\$256,000.00
	Revenue Total	\$1,506,405.00



# BUDGET IN BRIEF – REVENUES FOR 4 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



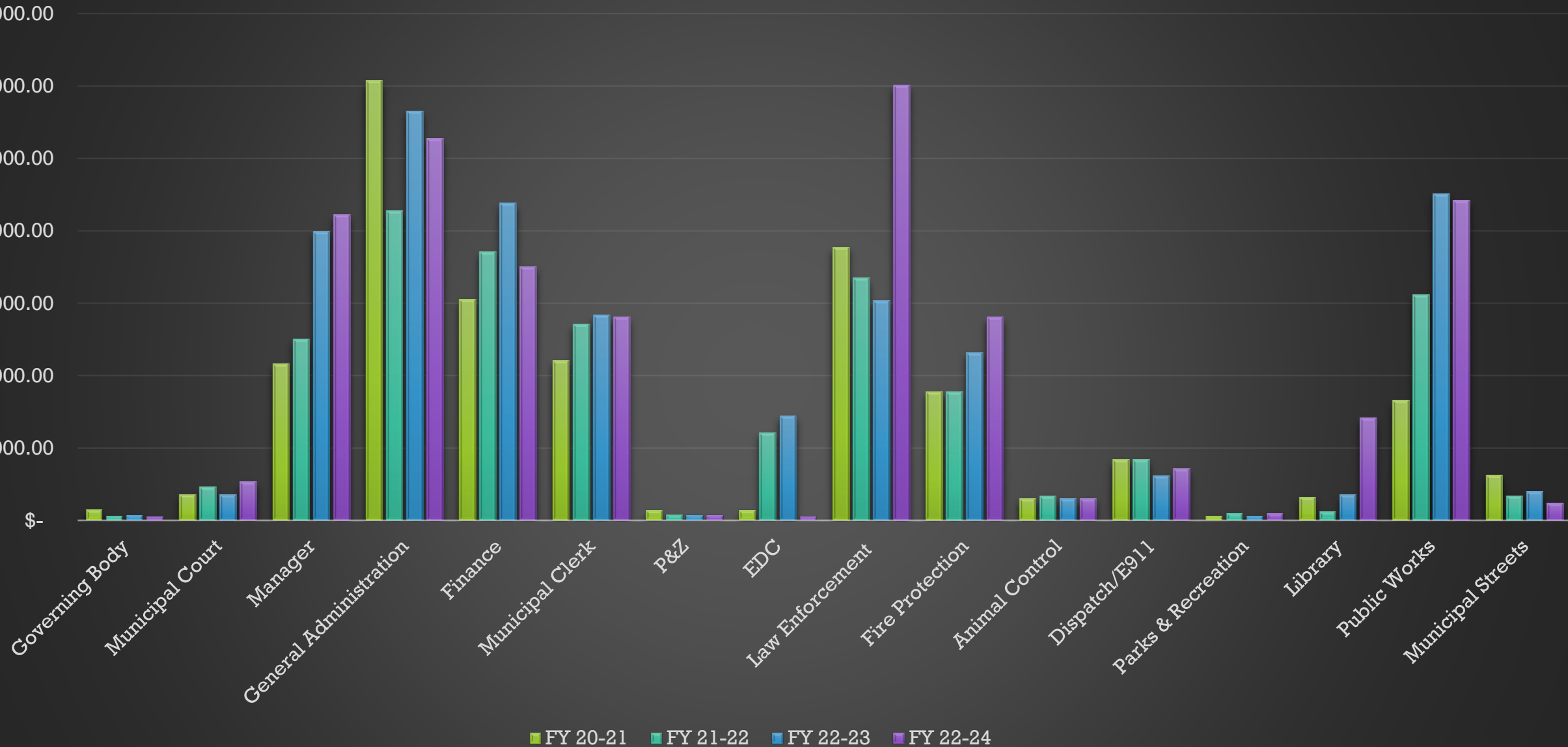
BUDGET IN BRIEF - EXPENDITURE SUMMARY FOR GENERAL FUND		
Category	Description	Amount
Salary & Wages	Salary & Wages for paid Elected Officials, Commissions, On-Call Employees & Full & Part Time Employees (Includes increases for certain employees)	\$868,115.00
Employee Benefits	Social Security, Medicare, Retirement, Workers Comp, SUTA, Health, Dental & Vision Benefits	\$301,433.00
Travel Costs	Travel cost for all Elected Officials, Commissions, On-Call Employees & Full & Part Time Employees	\$5,000.00
Purchased Property Services	Maintenance & Repairs of Buildings & Vehicles	\$22,250.00
Contractual Services	Contracts for the Audit, Attorney Fees, Engineering Fees, Contractor Fees	\$171,000.00
Supplies	Software, Office Supplies, Safety Supplies, Janitorial Supplies, Equipment Supplies	\$79,647.00
Operating Costs	Employee Training, Surety Bonding, Subscriptions & Dues, Printing/Publishing/Advertising, Postage, Telecommunications, Utilities, Rent of Equipment/Machinery	\$181,210.00
	Expenditure Total	\$1,628,655.00

## Budget in Brief - Expenditures by Department (General Fund)

	FY 2022-2023		FY 2023-2024	
	Budget		Budget	Change in Budget
General Fund				
Governing Body	\$	3,500.00	\$ 2,900.00	\$ (600.00)
Municipal Court	\$	17,865.00	\$ 26,850.00	\$ 8,985.00
City Manager	\$	199,450.00	\$ 211,316.00	\$ 11,866.00
General Administration	\$	282,812.00	\$ 263,850.00	\$ (18,962.00)
Finance	\$	219,354.00	\$ 175,571.00	\$ (43,783.00)
Municipal Clerk	\$	141,818.00	\$ 140,710.00	\$ (1,108.00)
Planning & Zoning	\$	3,500.00	\$ 3,500.00	\$ -
Economic Development	\$	72,500.00	\$ 2,500.00	\$ (70,000.00)
Law Enforcement	\$	151,914.00	\$ 300,730.00	\$ 148,816.00
Fire Protection	\$	116,095.00	\$ 140,670.00	\$ 24,575.00
Animal Control	\$	15,000.00	\$ 15,000.00	\$ -
Dispatch/E911	\$	31,000.00	\$ 36,000.00	\$ 5,000.00
Parks & Recreation	\$	3,000.00	\$ 5,000.00	\$ 2,000.00
Library	\$	17,805.00	\$ 70,911.00	\$ 53,106.00
Public Works	\$	225,730.00	\$ 221,147.00	\$ (4,583.00)
Municipal Streets	\$	20,000.00	\$ 12,000.00	\$ (8,000.00)
General Fund Department Total	\$	1,521,343.00	\$ 1,628,655.00	\$ 107,312.00



# BUDGET IN BRIEF – EXPENDITURES BY DEPARTMENT (GENERAL FUND)



# ONE TIME, NON-CAPITAL EXPENDITURES

PROJECT NAME	DESCRIPTION	AMOUNT
Special Code Enforcement Operation	Fire, Nuisance, Zoning & Other Municipal Code Violations	\$61,043.00
Special Public Works Clean-Up Operation	City Wide Clean-Up	\$61,540.00
	<b>Expenditure Total</b>	<b>\$122,583.00</b>

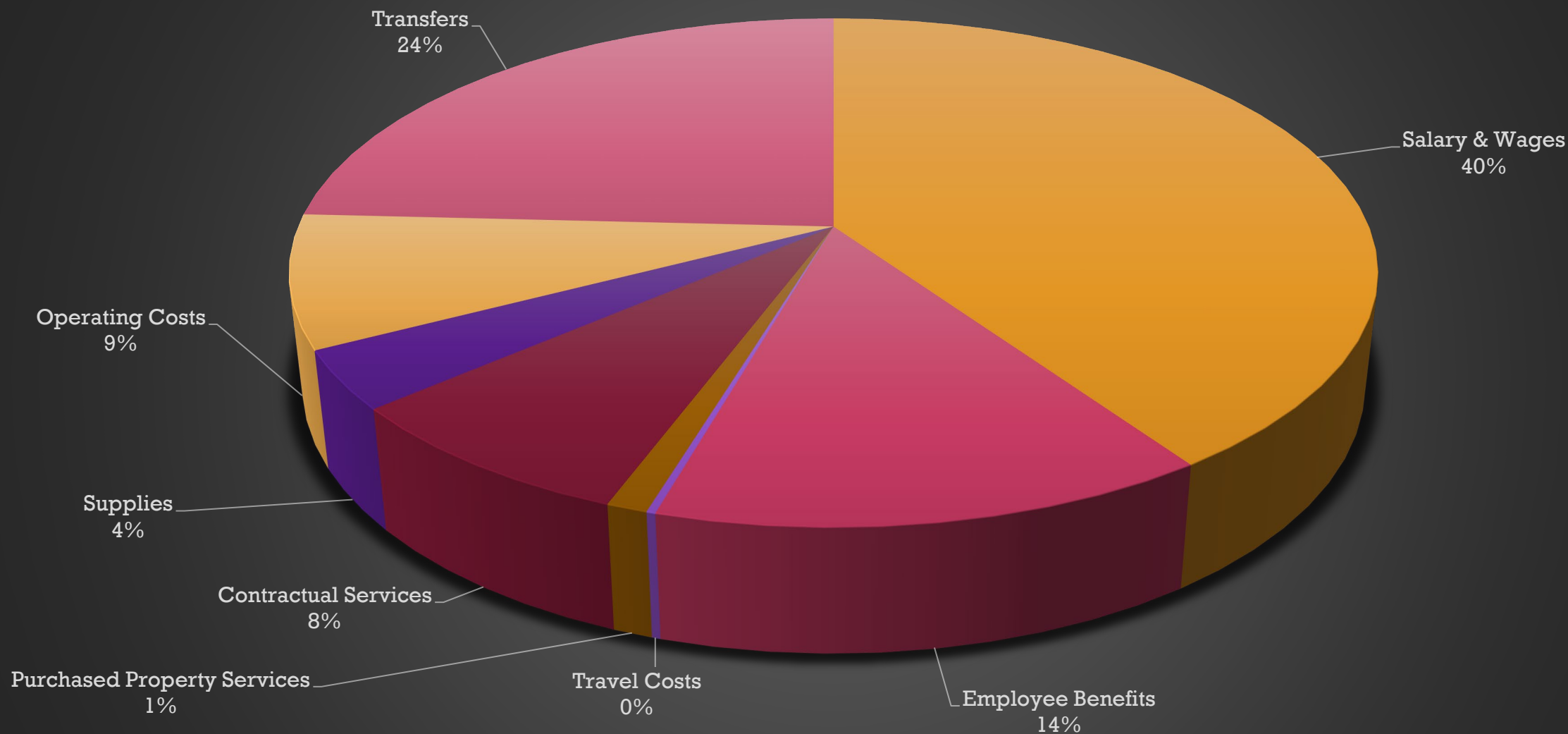
True reoccurring expenses, excluding one-time expenses, are \$1,506.072.00. Revenues are \$1,506,405.00. This leaves a positive amount of \$333.00



# BUDGET IN BRIEF – TRANSFERS FOR CAPITAL PROJECTS

Project Name	DESCRIPTION	AMOUNT
Annexation	Costs associated with Annexation	\$30,000.00
City Hall Improvements	Costs to improve City Hall Interior	\$300,000.00
Engineering/Architectural (On-Call Services)	Engineering & Architectural Services	\$100,000.00
Administrative Vehicle	Administrative car for staff to use to attend trainings & meetings	\$40,000.00
Traffic Calming/Traffic Signs	Traffic Calming & Traffic Signs	\$50,000.00
	<b>Expenditure Total</b>	<b>\$520,000.00</b>

# FY 23/24 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/Public Works Fund

\* County Fire Excise GRT Fund \* County EMS GRT Fund \* Wildland Fire Fund

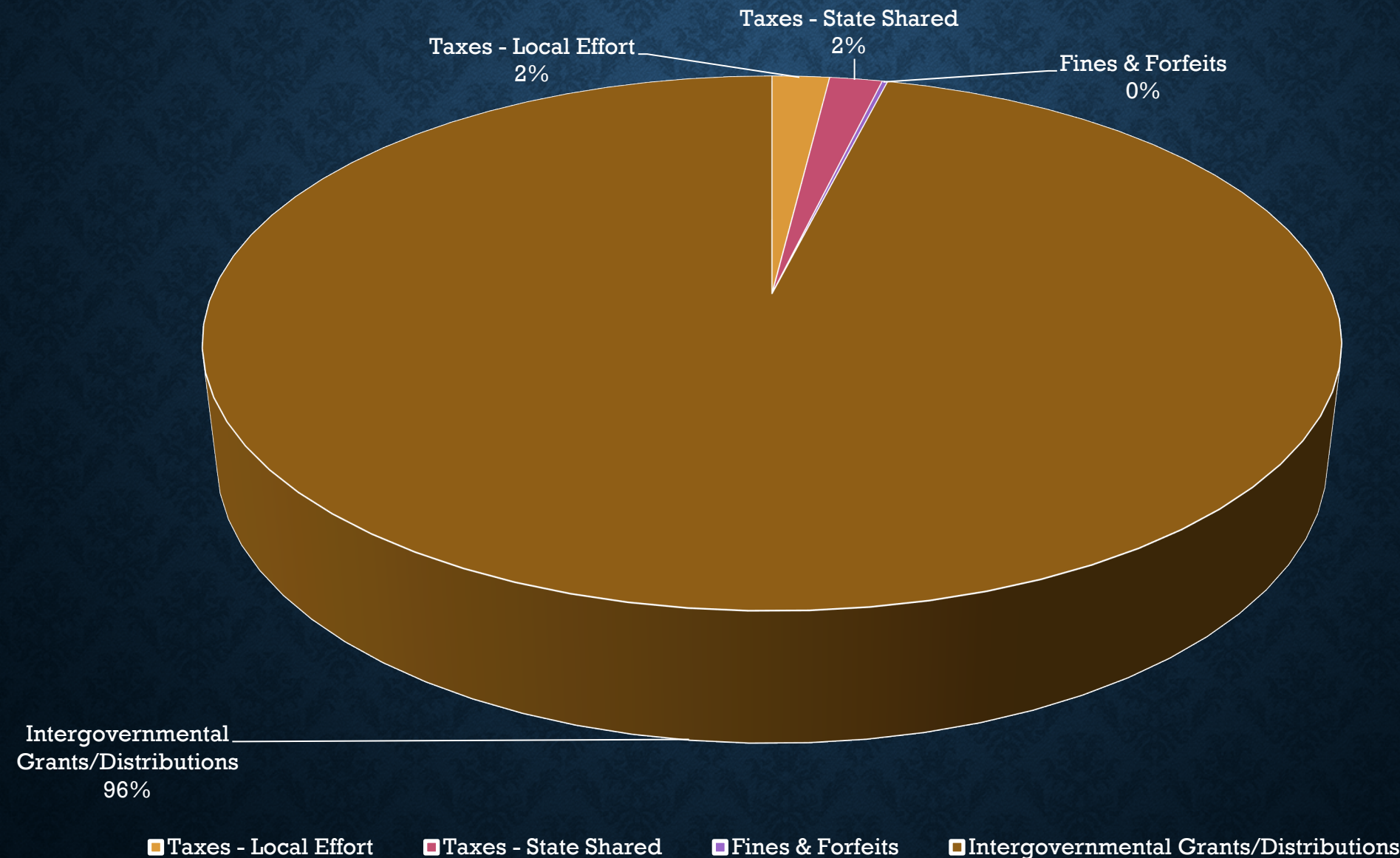


# BUDGET IN BRIEF - REVENUE SUMMARY FOR SPECIAL REVENUE FUNDS

CATEGORY	DESCRIPTION	AMOUNT
Taxes – Local Effort	Environmental GRT	\$10,860.00
Taxes – State Shared	Gasoline Tax	\$10,000.00
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	\$535,253.00
	Revenue Total	\$557,113.00



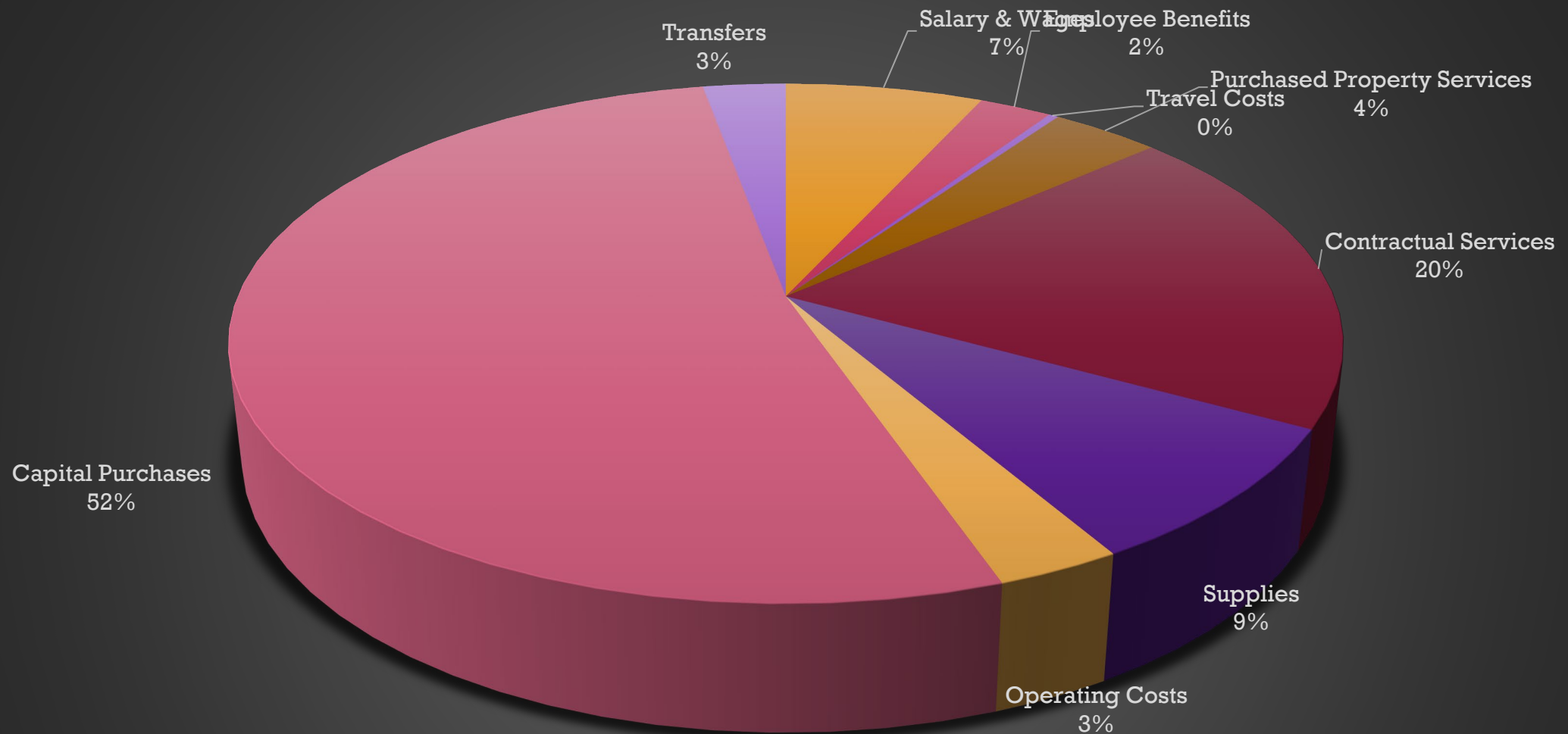
# BUDGET IN BRIEF - REVENUE FOR SPECIAL REVENUE FUNDS



BUDGET IN BRIEF - EXPENDITURE SUMMARY FOR SPECIAL REVENUE FUNDS		
Category	Description	Amount
Salary & Wages	Stipends for Fire/EMS Volunteers, 2 <b>Full Time EMT's</b> , \$20,000 for on-call EMT's	\$134,831.00
Employee Benefits	Social Security & Medicare, Retirement, Workman's Comp, SUTA, Health, Dental & Vision	\$49,716.00
Travel Costs	Travel cost for Fire/EMS Volunteers	\$6,500.00
Purchased Property Services	Maintenance & Repairs of Buildings & Vehicles	\$74,500.00
Contractual Services	Contracts for the Audit, Attorney Fees, Engineering Fees, Contractor Fees	\$387,516.00
Supplies	Software, Office Supplies, Safety Supplies, Janitorial Supplies, Equipment Supplies	\$169,339.50
Operating Costs	Employee Training, Surety Bonding, Subscriptions & Dues, Printing/Publishing/Advertising, Postage, Telecommunications, Utilities, Rent of Equipment/Machinery	\$61,250.00
Capital Purchases	Equipment & Machinery for Fire Department	\$1,036,916,.50
Transfers	Transfers In/Out (Payment on Fire Truck)	\$56,604.00
	<b>Expenditure Total</b>	<b>\$1,977,173.00</b>



# FY 23/24 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

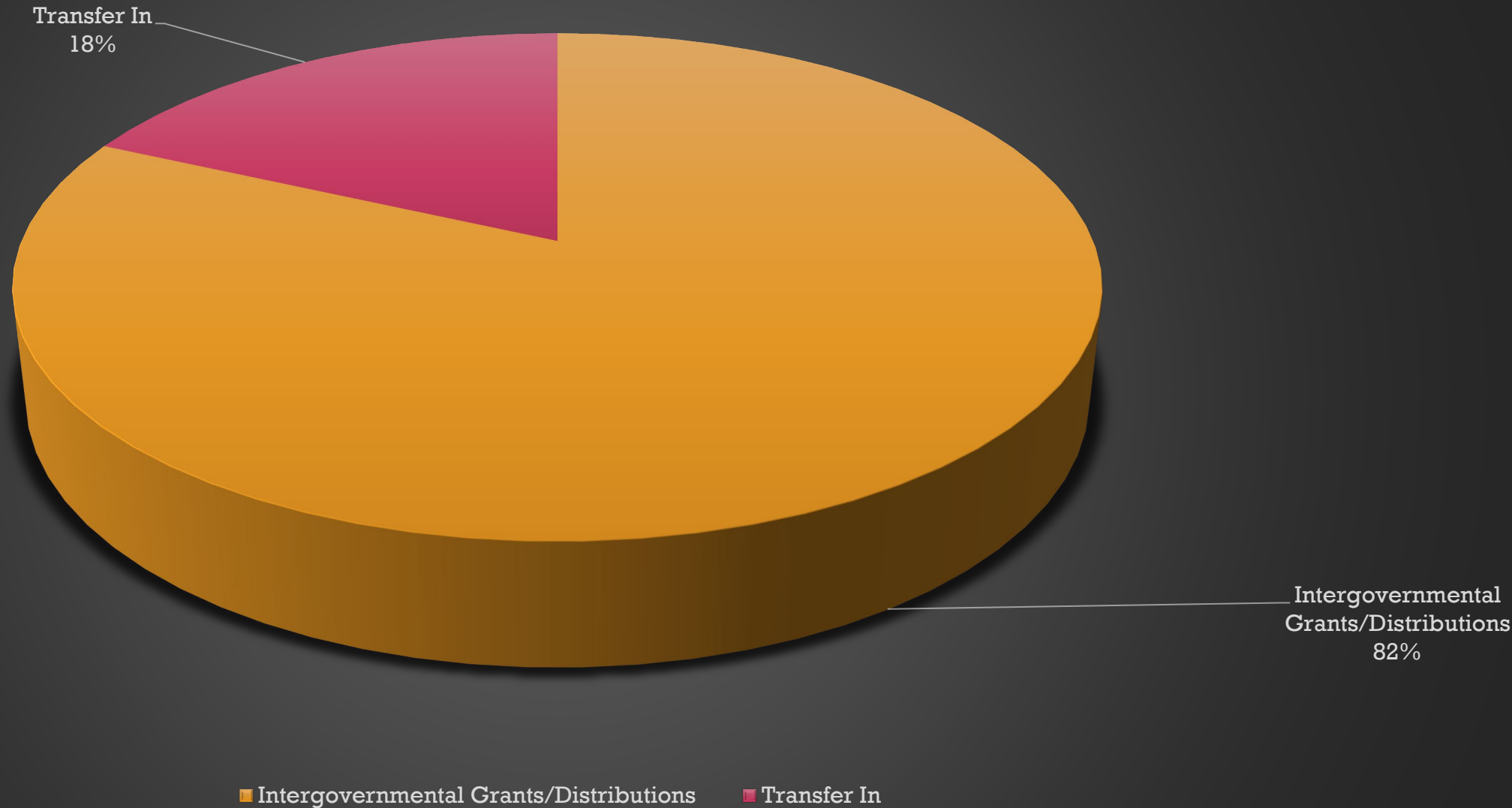
  - \* Road/Street Projects

  - \* Other Capital Projects



BUDGET IN BRIEF - REVENUE SUMMARY FOR CAPITAL PROJECT FUNDS		
CATEGORY	DESCRIPTION	AMOUNT
Intergovernmental Grants/Distributions	Legislative Appropriations, NMDOT Grants	\$2,340,000.00
Transfers	Transfer In for Capital Projects	\$520,000.00
	Revenue Total	\$2,860,000.00

# FY 23/24 BUDGETED CAPITAL PROJECT FUNDS REVENUE BY CATEGORY

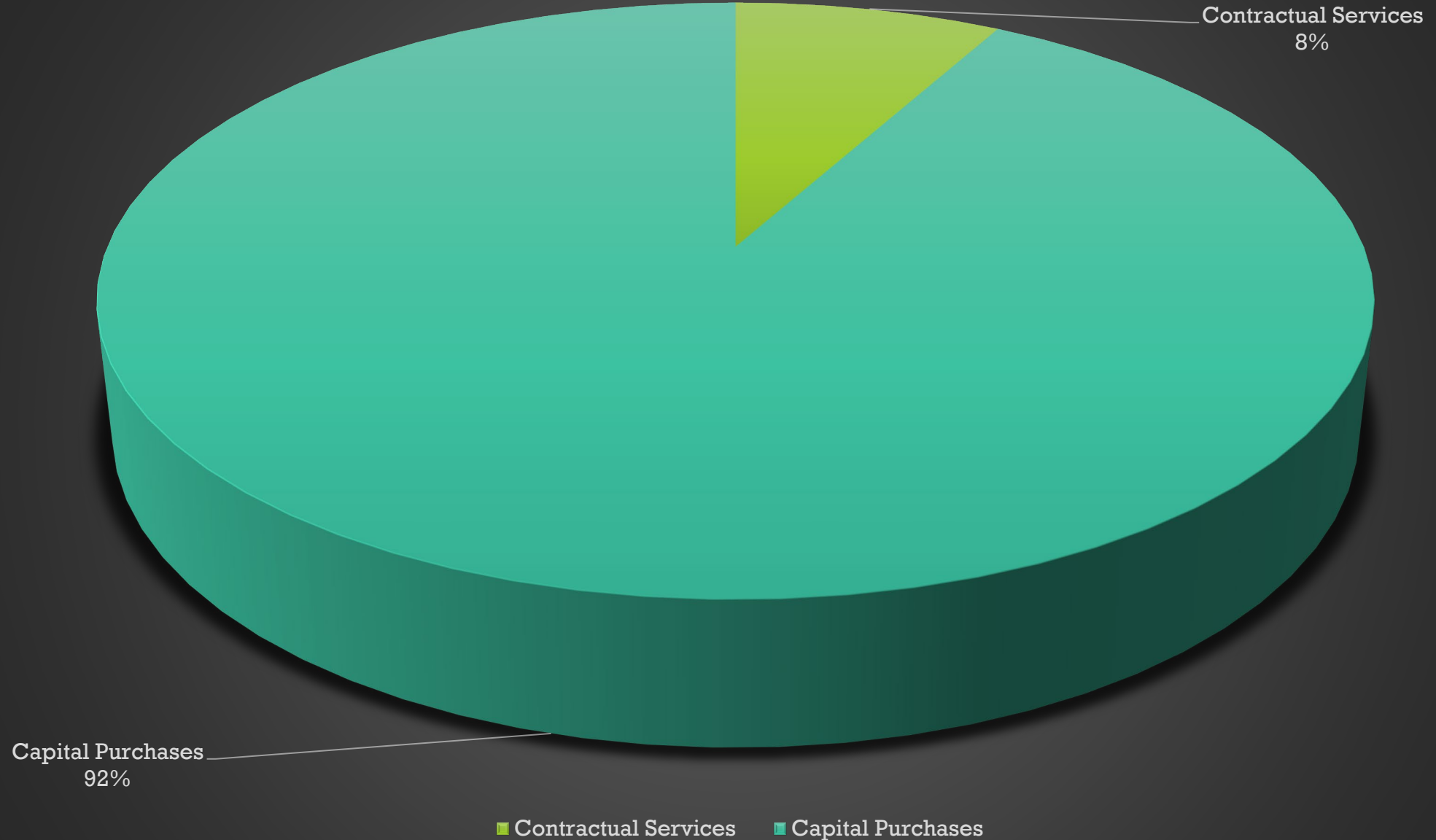




# BUDGET IN BRIEF - EXPENDITURE SUMMARY FOR CAPITAL PROJECT FUNDS

CATEGORY	DESCRIPTION	AMOUNT
Contractual Services	Annexation Fees & Engineering Costs for NMDOT Grants	\$230,000.00
Capital Purchases	City Hall/Multi Purpose Complex Renovations, Parks & Trails, Public Works	\$2,630,000.00
	<b>Expenditure Total</b>	<b>\$2,860,000.00</b>

# BUDGET IN BRIEF - EXPENDITURES FOR CAPITAL PROJECT FUNDS





# DEBT SERVICE FUND

\* NMFA Loans for Fire Truck & Police Vehicles

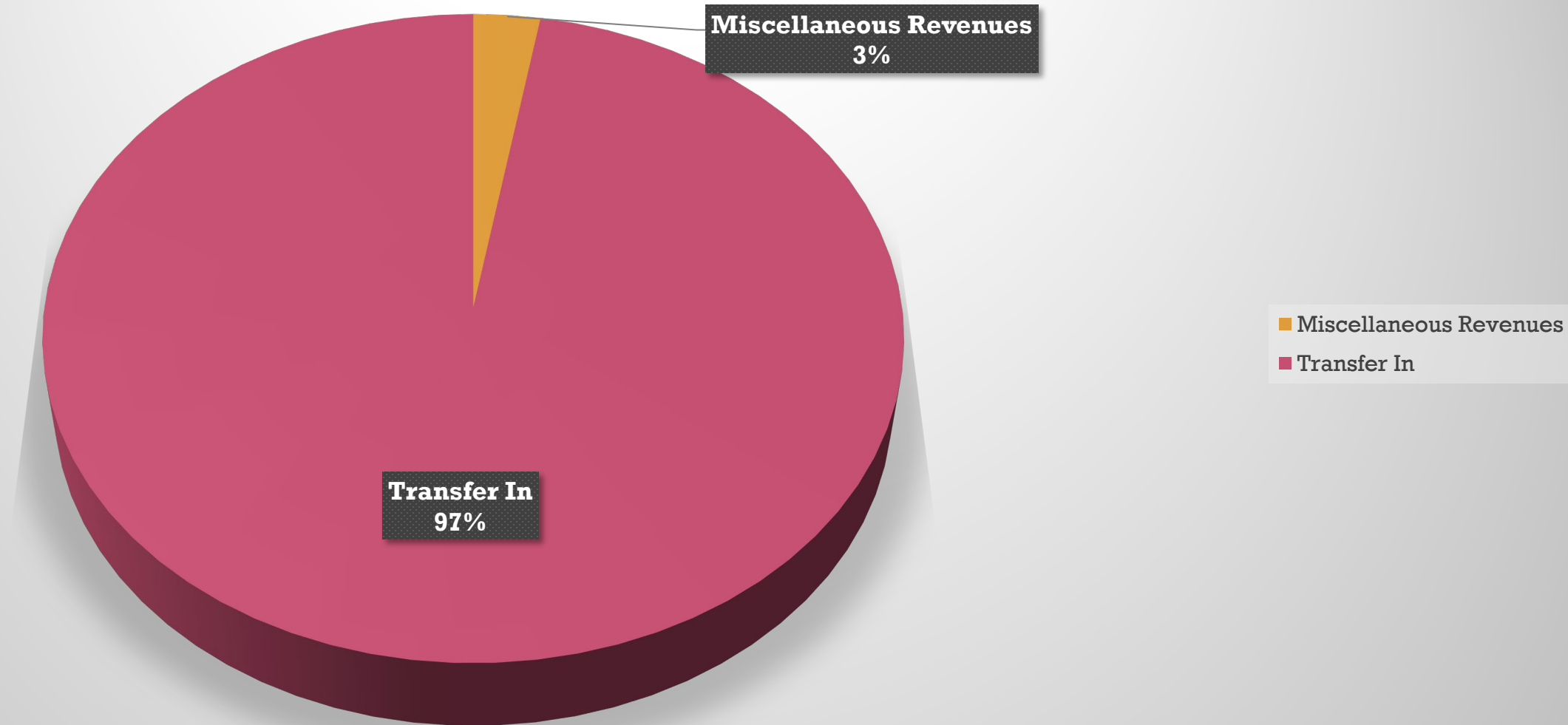


# BUDGET IN BRIEF - REVENUE SUMMARY FOR DEBT SERVICE FUNDS

CATEGORY	DESCRIPTION	AMOUNT
Miscellaneous Revenues	Interest Income – NMFA Loan	\$1,600.00
Transfers	Transfer In for NMFA Loan Debt Service	\$56,604.00
	Revenue Total	\$58,204.00



# FY 23/24 BUDGETED DEBT SERVICE FUNDS REVENUE BY CATEGORY

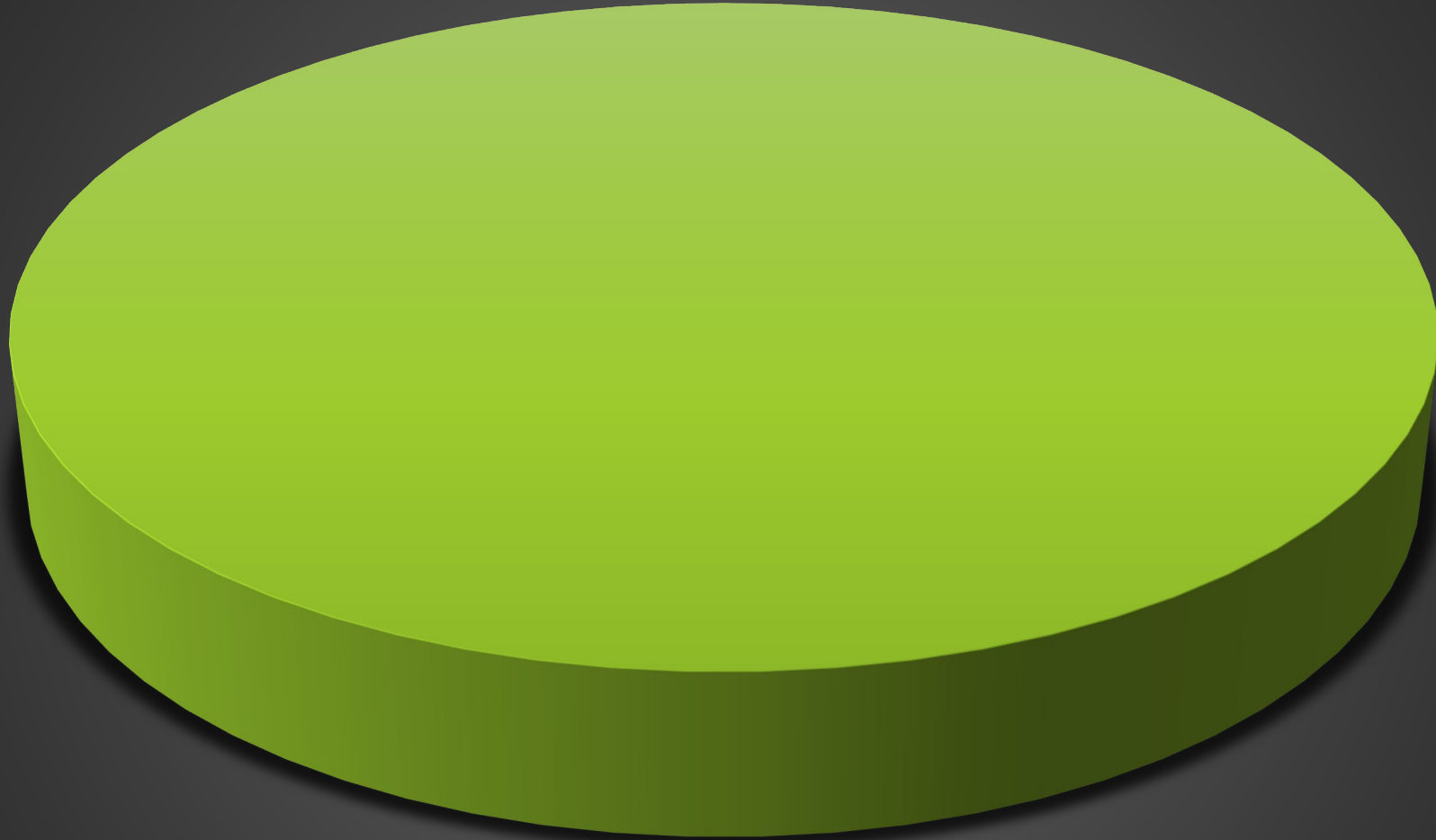


# BUDGET IN BRIEF - EXPENDITURE SUMMARY FOR DEBT SERVICE FUNDS

CATEGORY	DESCRIPTION	AMOUNT
Debt Service	NMFA Loan – Debt Service Payments	\$56,323.93
	<b>Expenditure Total</b>	<b>\$56,323.93</b>



# BUDGET IN BRIEF - EXPENDITURES FOR DEBT SERVICE FUNDS



■ Debt Service

City of Rio Communities Budget Recap FY 2023-2024						
	Unaudited Beginning Cash 7/1/2023	Budgeted Revenue	Budgeted Expenditures	Transfers In (Out)	Projected Ending Cash 6/30/2024	
<b>General Fund</b>						
General Operating Fund	\$ 1,588,990.00	\$ 1,506,405.00	\$ 1,628,655.00	\$ (520,000.00)	\$ 946,740.00	
Locally Imposed Reserve	\$ 730,010.00	\$ -	\$ -	\$ -	\$ 730,010.00	
<b>General Fund Total</b>	<b>\$ 2,319,000.00</b>	<b>\$ 1,506,405.00</b>	<b>\$ 1,628,655.00</b>	<b>\$ (520,000.00)</b>	<b>\$ 1,676,750.00</b>	
<b>Special Revenue Funds</b>						
Corrections	\$ 7,465.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 7,465.00	
Envinronmental	\$ 13,700.00	\$ 10,860.00	\$ 15,680.00	\$ -	\$ 8,880.00	
Emergency Medical Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Protection	\$ 10,000.00	\$ 194,253.00	\$ 163,993.00	\$ (30,260.00)	\$ 10,000.00	
Law Enforcement Protection	\$ -	\$ 95,000.00	\$ 68,656.00	\$ (26,344.00)	\$ -	
Municipal Street	\$ 24,000.00	\$ 10,000.00	\$ 20,000.00	\$ -	\$ 14,000.00	
American Rescue Plan Act	\$ 1,122,193.00	\$ -	\$ 1,122,193.00	\$ -	\$ -	
Bill Brown Memorial Fund	\$ 275,820.00	\$ -	\$ 275,820.00	\$ -	\$ -	
Fire Excise GRT	\$ 25,500.00	\$ 45,000.00	\$ 37,678.00	\$ -	\$ 32,822.00	
EMS GRT	\$ 87,500.00	\$ 171,000.00	\$ 185,369.00	\$ -	\$ 73,131.00	
Wildland Fire	\$ 7,461.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 7,461.00	
<b>Special Revenue Funds Total</b>	<b>\$ 1,573,639.00</b>	<b>\$ 557,113.00</b>	<b>\$ 1,920,389.00</b>	<b>\$ (56,604.00)</b>	<b>\$ 153,759.00</b>	
<b>Capital Projects Funds</b>						
State Legislative Appropriation Project	\$ -	\$ 1,740,000.00	\$ 1,740,000.00	\$ -	\$ -	
Road/Street Projects	\$ -	\$ 600,000.00	\$ 600,000.00	\$ -	\$ -	
Other Capital Projects	\$ -	\$ -	\$ 520,000.00	\$ 520,000.00	\$ -	
<b>Capital Projects Funds Total</b>	<b>\$ -</b>	<b>\$ 2,340,000.00</b>	<b>\$ 2,860,000.00</b>	<b>\$ 520,000.00</b>	<b>\$ -</b>	
<b>Debt Service Funds</b>						
NMFA Loan - Fire Truck	\$ 55.00	\$ 600.00	\$ 29,979.93	\$ 30,260.00	\$ 935.07	
NMFA Loan - Police Vehicles	\$ 150.00	\$ 1,000.00	\$ 26,344.00	\$ 26,344.00	\$ 1,150.00	
<b>Debt Service Funds Total</b>	<b>\$ 205.00</b>	<b>\$ 1,600.00</b>	<b>\$ 56,323.93</b>	<b>\$ 56,604.00</b>	<b>\$ 2,085.07</b>	
<b>Total All Funds</b>	<b>\$ 3,892,844.00</b>	<b>\$ 4,405,118.00</b>	<b>\$ 6,465,367.93</b>	<b>\$ -</b>	<b>\$ 1,832,594.07</b>	