

# BUDGET 101

City of Rio Communities



# UNRESTRICTED & RESTRICTED FUNDS

- Unrestricted Funds – There are no restrictions on the money. Funds can be spent for any lawful purpose. Money cannot be used for a purpose in violation of state law, such as the anti-donation clause, etc.
- Restricted Funds – The funding source providing the money has put certain conditions on the use of the money.

# FUNDS

- 11000 General Fund (Unrestricted)
  - Major revenues that support this fund:
    - Property Tax
    - Franchise Tax
    - Gross Receipts Tax – Local Option
    - Gross Receipts Tax - Infrastructure
    - Gross Receipts Tax – State Share
    - Motor Vehicle Excise Tax
    - Small Cities Assistance

# FUNDS

- 11000 General Fund Departments (Unrestricted)

- Governing Body
- Municipal Court
- City Manger
- General Administration
- Finance & Administration
- Municipal Clerk
- Planning & Zoning
- Economic Development
- Public Safety/Code Enforcement
- Fire Protection
- Animal Control
- Dispatch/E911
- Emergency Services/Disasters
- Parks & Recreation
- Library
- Public Works
- Municipal Streets

- The General Fund is responsible for keeping all of the departments listed to the left afloat.
- Think of the General Fund as the parent company funding 17 smaller companies.

# FUNDS

- **20100 Corrections Fund (Restricted)**
  - This fund is used to pay for the care of prisoners
  - \$20.00 from each citation paid or other monetary judgements ordered from the court support this fund
- **20200 Environmental Gross Receipts Tax (Restricted)**
  - Environmental GRT is collected and deposited into this fund
  - These monies can be used for solid waste items, such as dumpster days
- **20600 Emergency Medical Services (Restricted)**
  - Grant money that has to be applied for each year from the NM Department of Health
  - Monies can be used to purchase items for EMS.
  - Monies cannot be used to pay wages for EMT's
- **20900 Fire Protection Fund (Restricted)**
  - A yearly distribution of Fire Protection funds is received from the State Fire Marshall's Office
  - These monies can be used to cover the costs of the operation of the Fire Department, such as utilities, fire trucks, upgrades to the Fire Department, etc.
  - These monies cannot be used to pay wages of fire fighters

# FUNDS

- **2100 Law Enforcement Protection Fund (Restricted)**
  - A yearly distribution of Law Enforcement Protection Funds (LEPF) is received yearly from the State Department of Finance & Administration
  - These monies can be used to purchase equipment, uniforms, squad vehicles, training, etc., for police officers
  - These monies cannot be used for salaries of police officers
- **21600 Municipal Street Fund (Restricted)**
  - A two-cent gas tax that is collected by NM Taxation & Revenue Department from gas stations in our city.
  - Monies can only be used for street repair of municipal streets
  - Monies cannot be used to pay for streetlights

# FUNDS

- 26000 American Recovery Plan Act Fund (Restricted)
  - Received monies from Federal Government
  - Can be used only to help with the Covid Crisis
- 29500 Bill Brown Memorial Fund (Restricted)
  - Monies received from Councilor Bill Brown
  - Can only be used for Parks & Trails and Public Works
- 29600 Fire Excise GRT Fund(Restricted)
  - Funds received from Valencia County
  - Can only be used to pay stipends for Volunteer Fire Fighters

# FUNDS

- **29700 EMS GRT Fund (Restricted)**
  - Funds received from Valencia County
  - Can be used for anything EMS, including salaries for EMT's
- **29800 Wildland Fire Fund (Restricted)**
  - Revenues received from reimbursement of fighting wildland fires
  - Can be used for Fire Department needs
- **30300 State Legislative Appropriation Fund (Restricted)**
  - Revenues received from State Legislative Appropriations upon reimbursement
  - Monies are used specifically for what State Legislators give the money for
- **30400 Road/Street Projects Fund (Restricted)**
  - Revenues are received from NMDOT grants
  - Monies are used specifically for what grant agreement states it to be used for



# FUNDS

- **39000 Capital Projects Fund (Restricted)**
  - When a capital project does not fall under a State Legislative Appropriation or a NMDOT grant, this fund is used for big ticket purchases or projects
  - Funding normally comes from General Fund carryover monies
  - Such projects can be: Annexation, purchase of vehicles/equipment, fencing projects, etc.
- **40400 NMFA Loan Debt Service (Restricted)**
  - This fund is used to track debt service with the New Mexico Finance Authority
  - Monies exist in an account with NMFA, but the city must keep it on the books.
  - Money is transferred into this fund to cover payments for debt service.

## Funds

<b>Fund Number</b>	<b>Fund Name</b>
11000	General Operating Fund
20100	Corrections Fund
20200	Environmental Fund
20600	Emergency Medical Services
20900	Fire Protection Fund
21100	Law Enforcement Protection Fund
21600	Municipal Street Fund
26000	American Recovery Plan Act
29500	Bill Brown Memorial Fund
29600	Fire Excise GRT Fund
29700	EMS GRT Fund
29800	Wildland Fire Fund
29900	Other Special Revenue
30300	State Legislative Appropriation Project
30400	Road/Street Projects
39900	Other Capital Projects
40400	NMFA Loan Debt Service

## Departments

<b>Department Number</b>	<b>Department Name</b>
1001	Governing Body
1009	Municipal Court
2001	Manager
2002	General Administration
2004	Finance
2007	Elections
2008	Municipal Clerk
2012	Planning & Zoning
2014	Economic Development Commission
3001	Law Enforcement
3002	Fire Protection
3003	Emergency Services/Ambulance
3004	Animal Control
3005	Dispatch/E911
3101	Emergency Services/Disasters
4003	Parks & Recreation
4004	Library
5009	Environmental
5101	Public Works
5104	Highways/Streets
8003	General Corrections

