



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

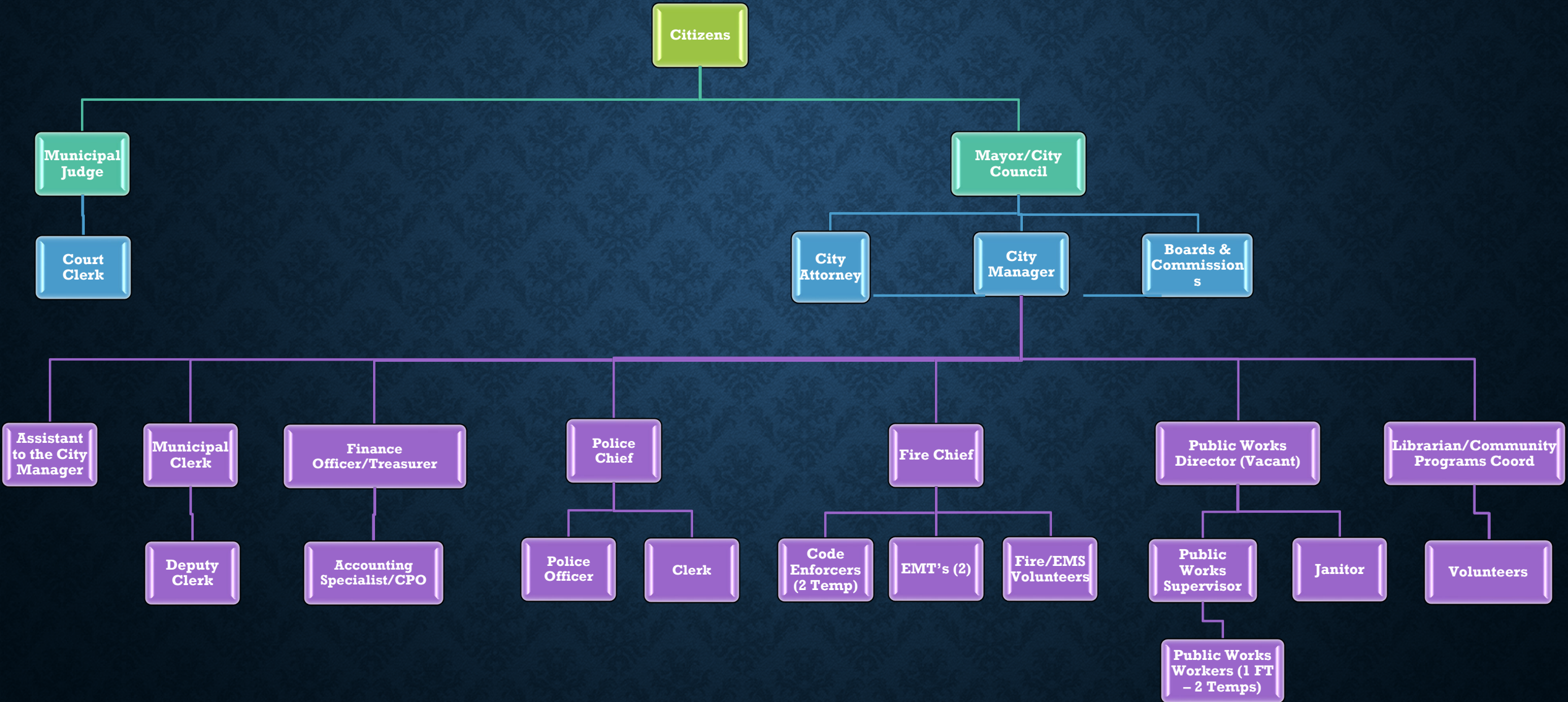
ELIZABETH “LISA” ADAIR –
MUNICIPAL CLERK

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

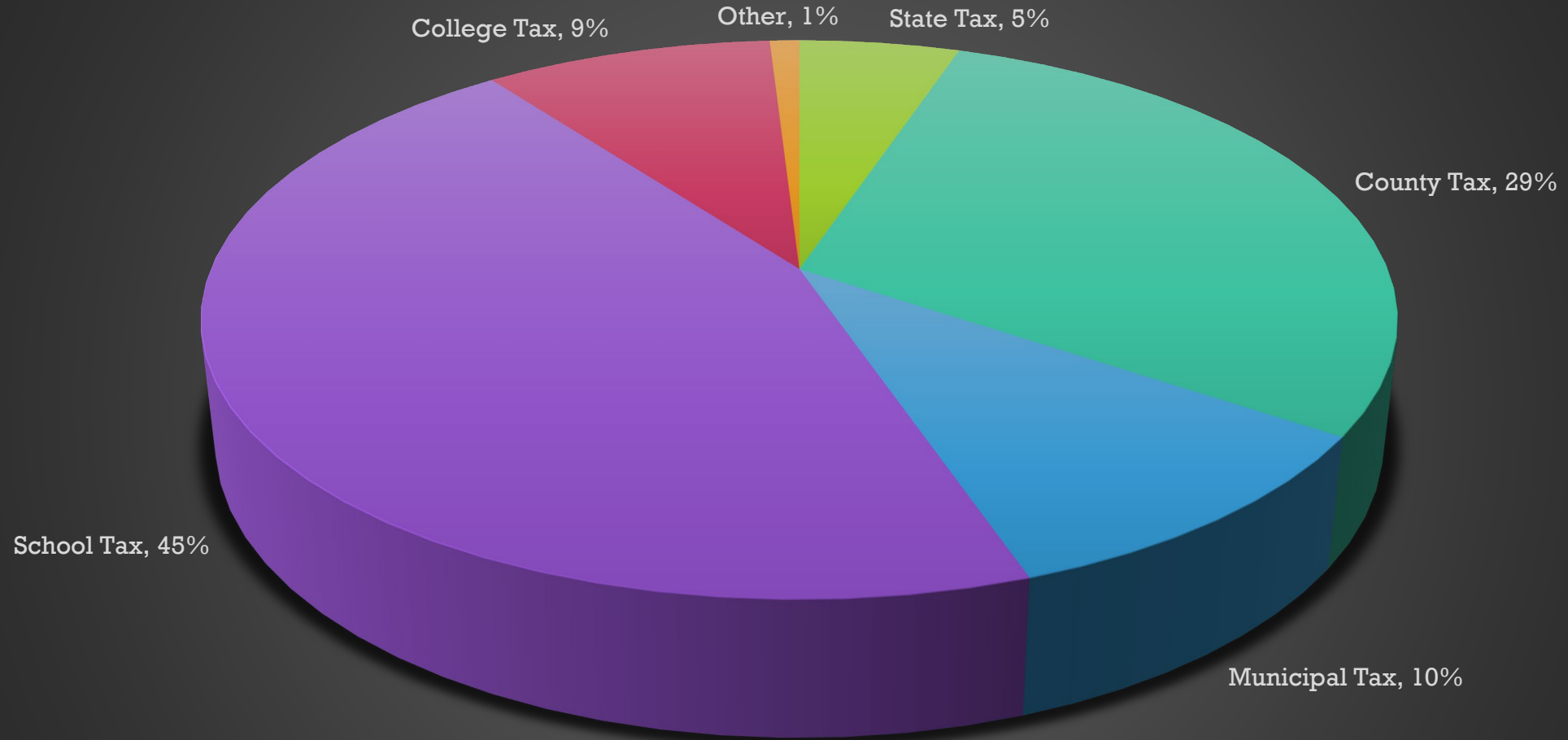
PROPERTY TAX BREAKDOWN

| 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

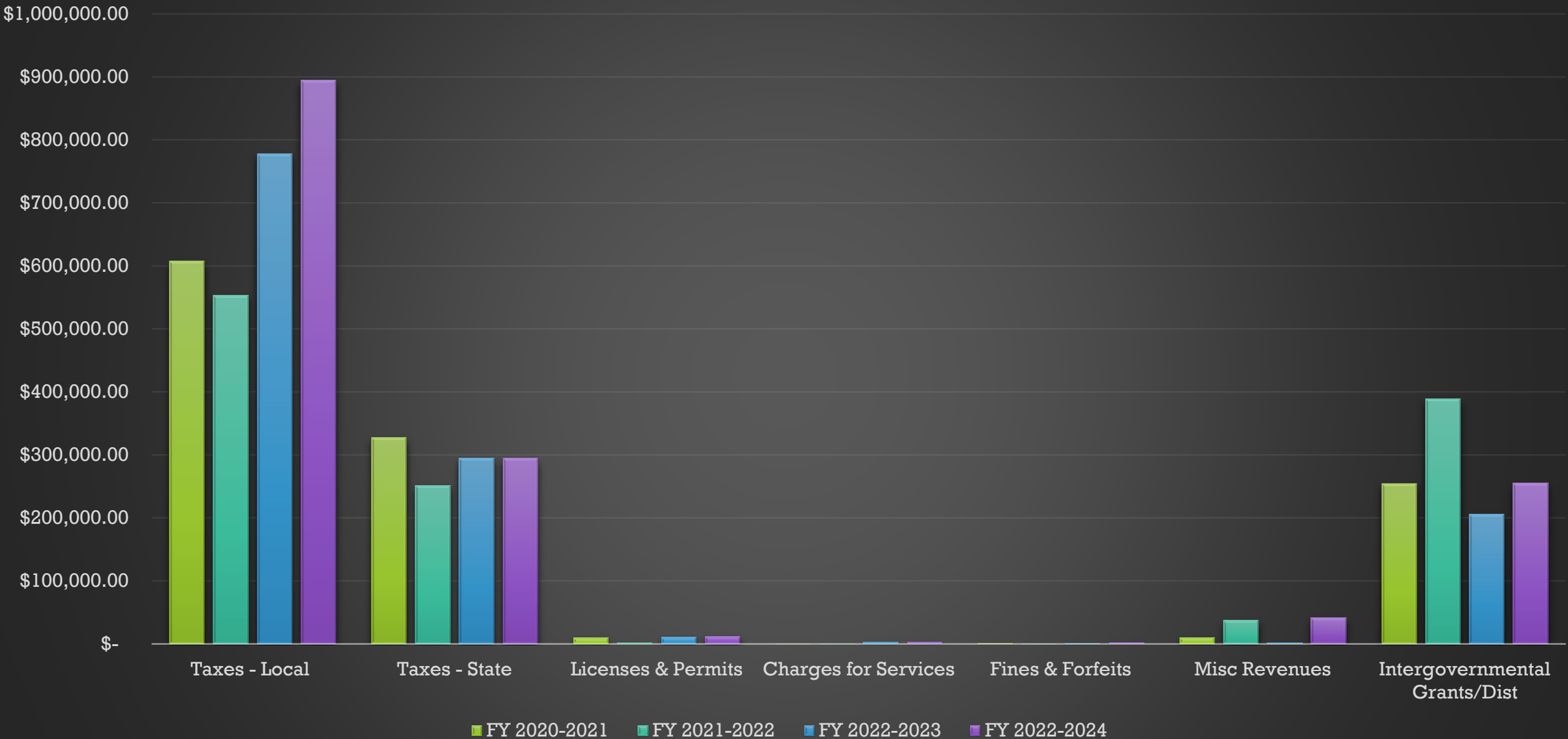
| | Unaudited Beginning Cash 7/1/2023 | Budgeted Revenue | Budgeted Expenditures | Transfers In (Out) | Projected Ending Cash 6/30/2024 |
|--|---|------------------------|--------------------------|------------------------|------------------------------------|
| General Fund | | | | | |
| General Operating 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 |
| General Fund Total | \$ 2,319,000.00 | \$ 1,506,405.00 | \$ 1,628,655.00 | \$ (520,000.00) | \$ 1,676,750.00 |
| Special Revenue Funds | | | | | |
| 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 |
| Special Revenue Funds Total | \$ 1,573,639.00 | \$ 557,113.00 | \$ 1,920,389.00 | \$ (56,604.00) | \$ 153,759.00 |
| Capital Projects Funds | | | | | |
| 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 | \$ - |
| Capital Projects Funds Total | \$ - | \$ 2,340,000.00 | \$ 2,860,000.00 | \$ 520,000.00 | \$ - |
| Debt Service Funds | | | | | |
| 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 |
| Debt Service Funds Total | \$ 205.00 | \$ 1,600.00 | \$ 56,323.93 | \$ 56,604.00 | \$ 2,085.07 |
| Total All Funds | \$ 3,892,844.00 | \$ 4,405,118.00 | \$ 6,465,367.93 | \$ - | \$ 1,832,594.07 |

GENERAL OPERATING FUND

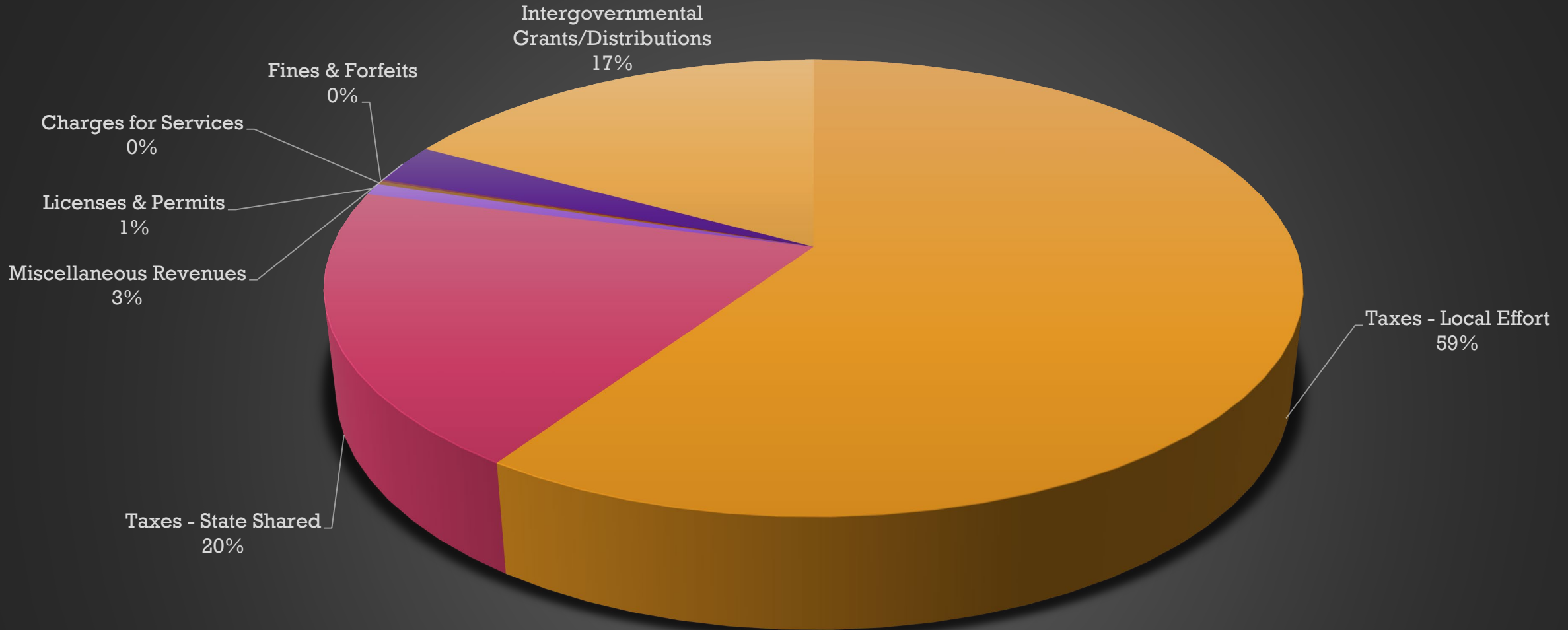
BUDGET IN BRIEF - REVENUE SUMMARY FOR GENERAL FUND

| 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

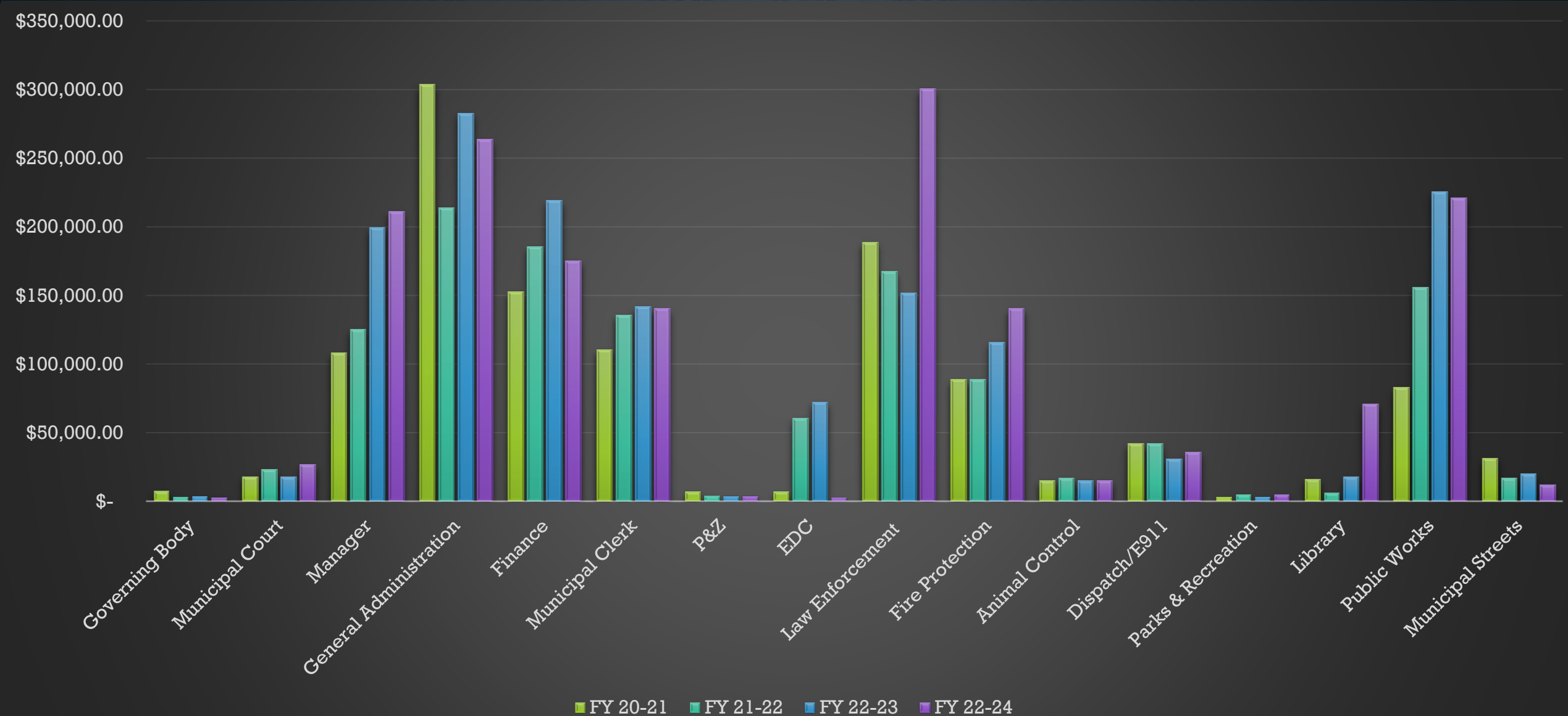
BUDGET IN BRIEF - EXPENDITURE SUMMARY FOR GENERAL FUND

| 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

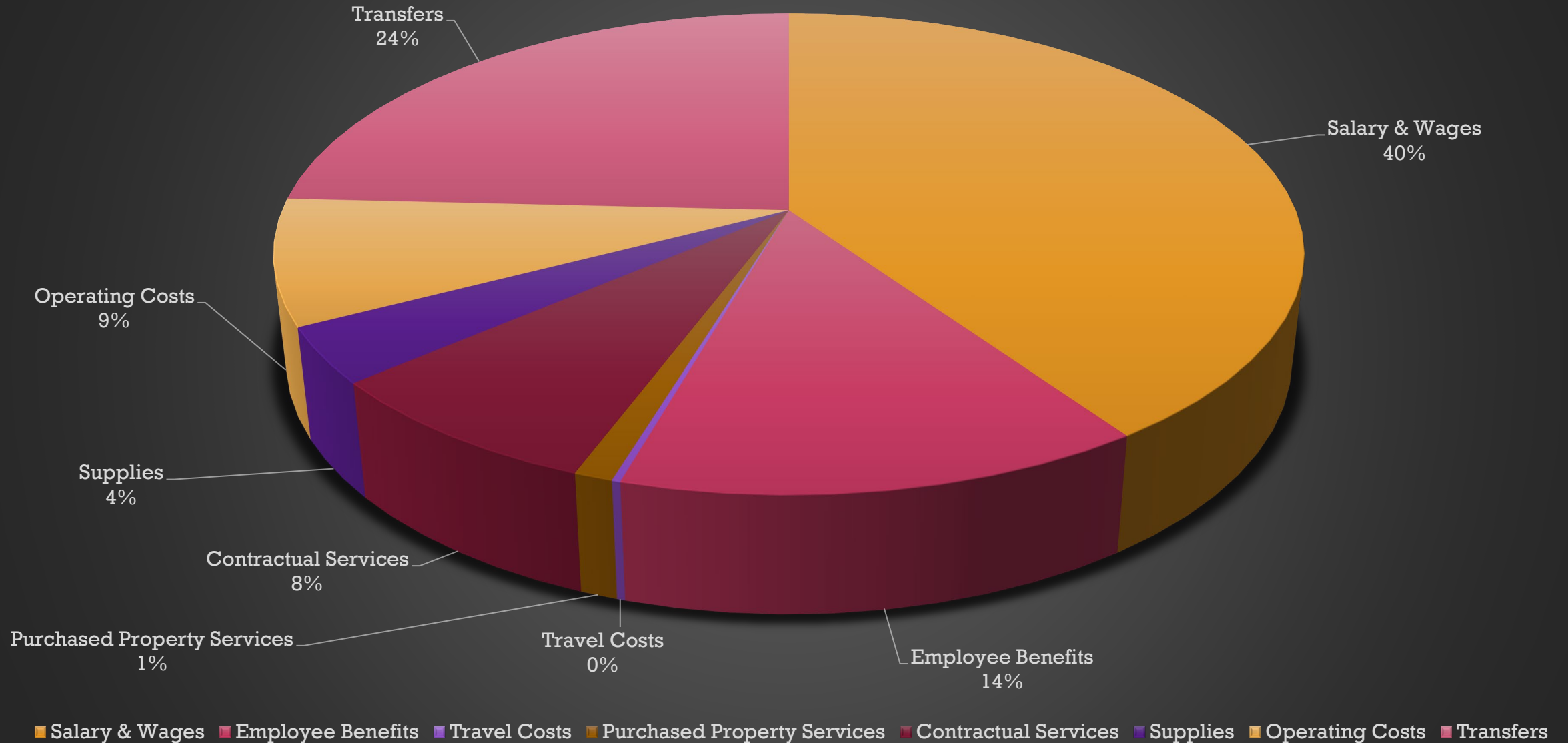
| PROJECT NAME | DESCRIPTION | AMOUNT |
|---|--|---------------------|
| Special Code Enforcement Operation | Fire, Nuisance, Zoning & Other Municipal Code Violations | \$61,043.00 |
| Special Public Works Clean-Up Operation | City Wide Clean-Up | \$61,540.00 |
| | Expenditure Total | \$122,583.00 |

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 |
| | Expenditure Total | \$520,000.00 |

FY 23/24 BUDGETED GENERAL FUND EXPENDITURES BY CATEGORY



SPECIAL REVENUE FUNDS

* Corrections fund * Environmental GRT Fund

* Fire Protection Fund * Law Enforcement Protection Fund

* Municipal Street Fund * American Rescue Plan Act Fund

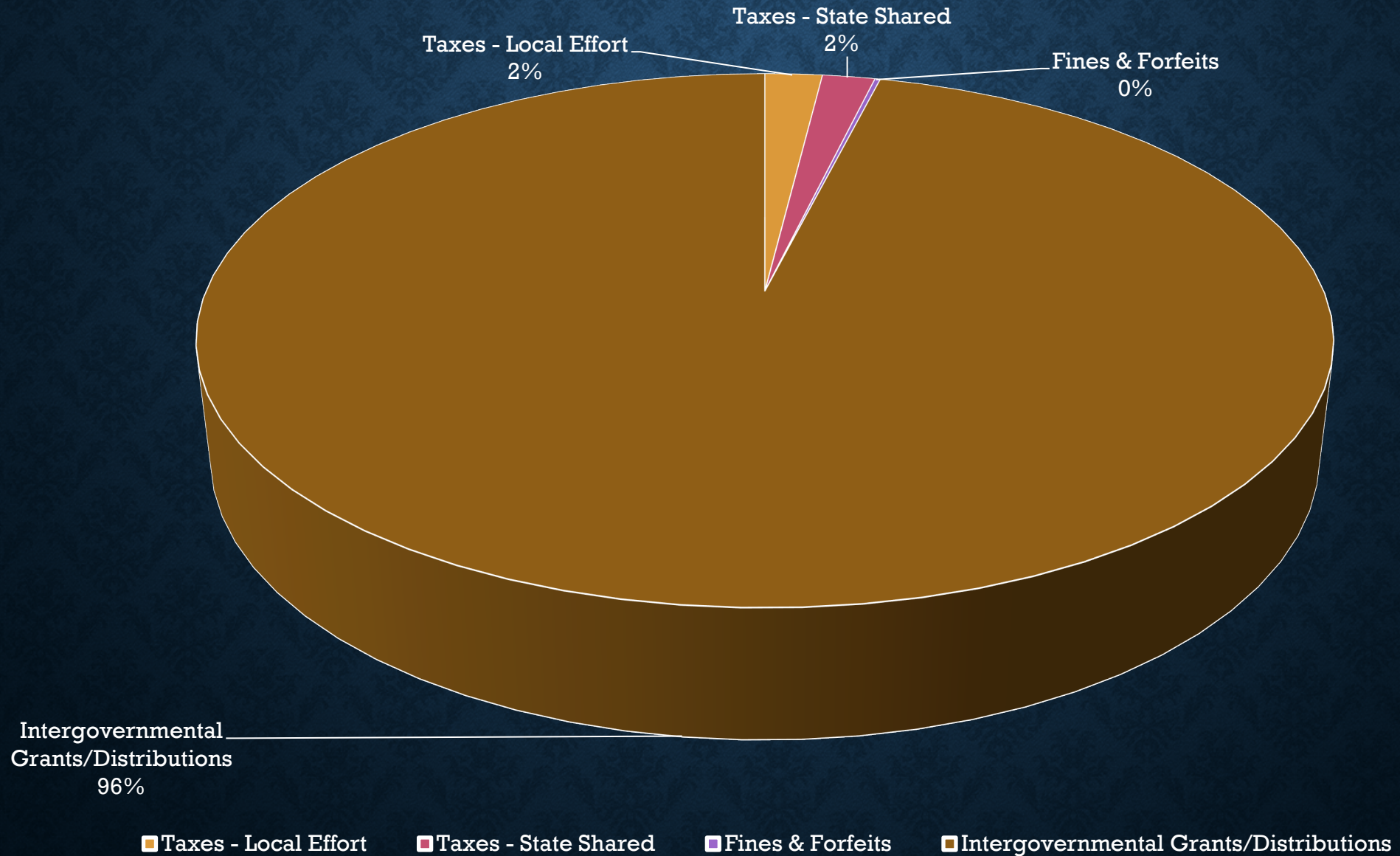
* Bill brown – Parks/Public Works Fund

* 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 |

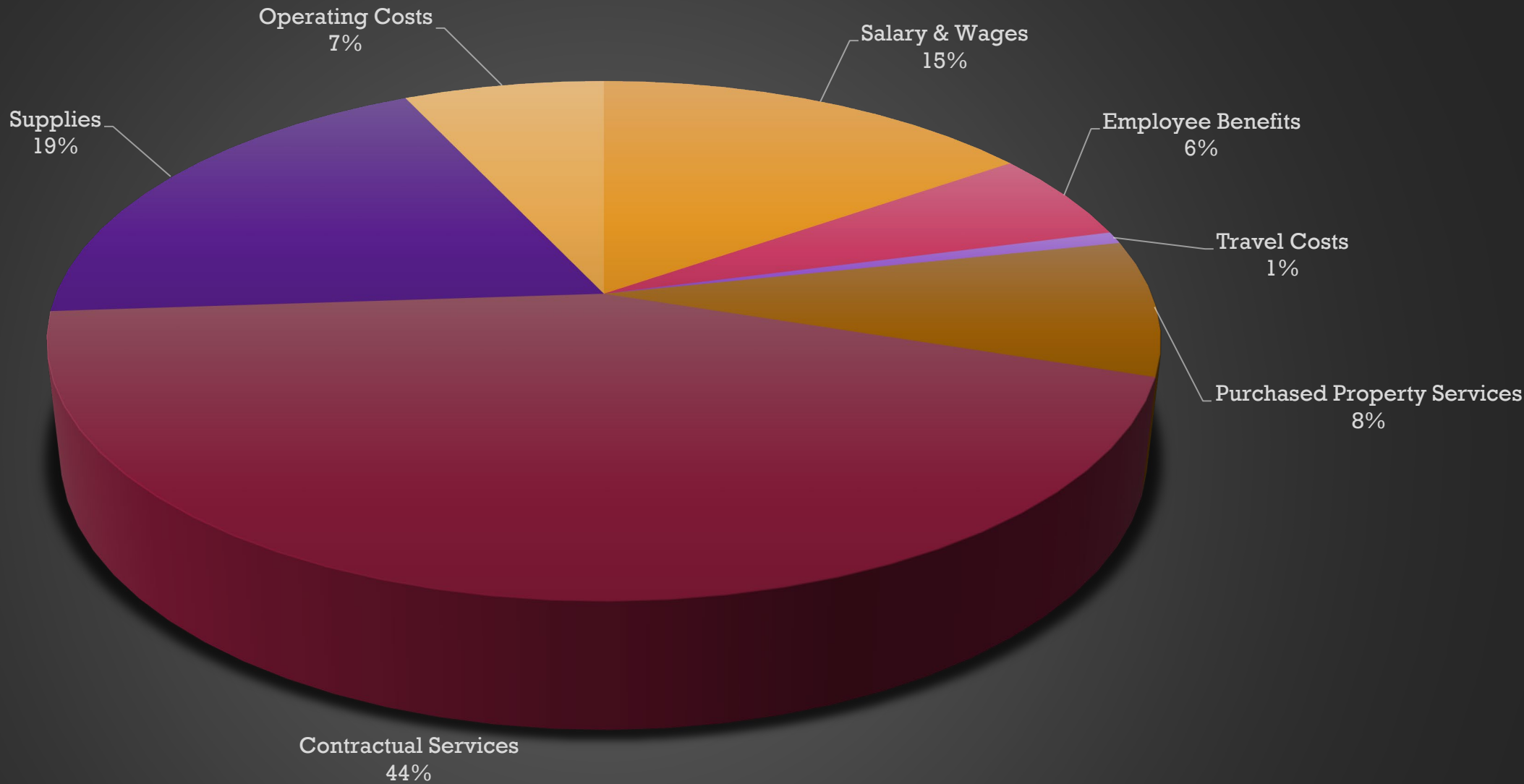
BUDGET IN BRIEF - REVENUE FOR SPECIAL REVENUE FUNDS



BUDGET IN BRIEF - EXPENDITURE SUMMARY FOR SPECIAL REVENUE FUNDS

| CATEGORY | DESCRIPTION | AMOUNT |
|-----------------------------|---|-----------------------|
| Salary & Wages | Stipends for Fire/EMS Volunteers, 2 Full Time EMT's , \$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 |
| | Expenditure Total | \$1,977,173.00 |

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 PROJECT FUNDS

- * State Legislative Appropriation Projects

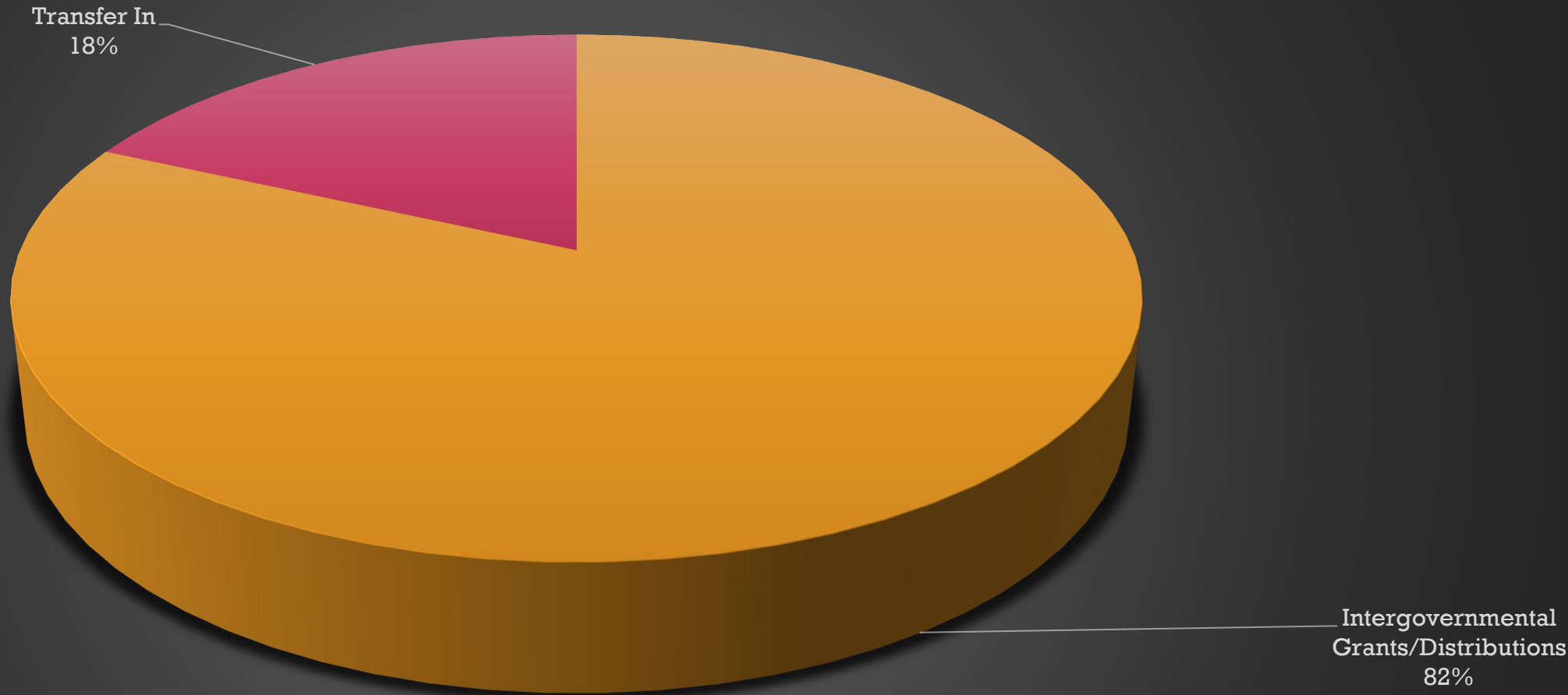
 - * Road/Street Projects

 - * 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

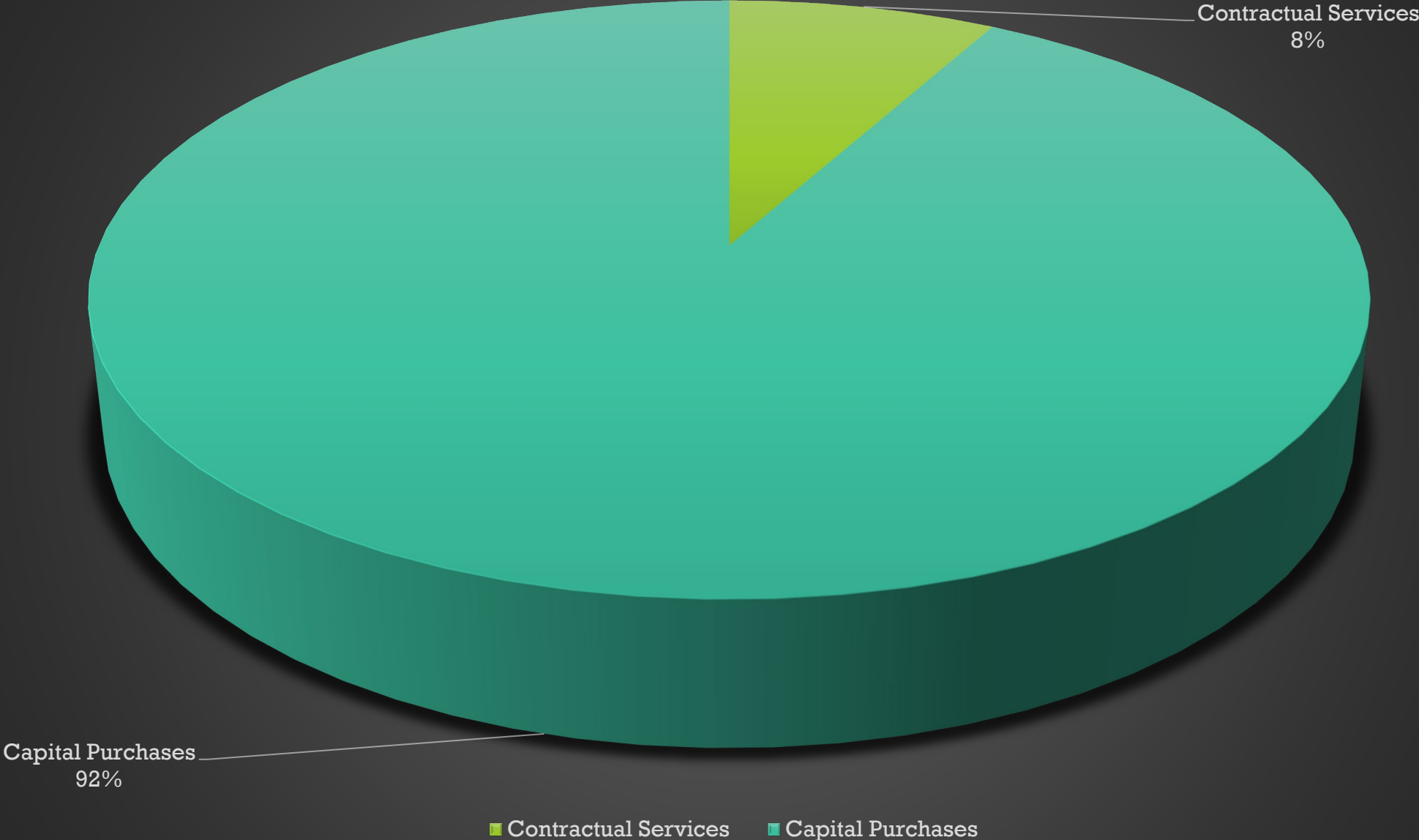


■ Intergovernmental Grants/Distributions ■ Transfer In

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 |
| | Expenditure Total | \$2,860,000.00 |

BUDGET IN BRIEF - EXPENDITURES FOR CAPITAL PROJECT FUNDS



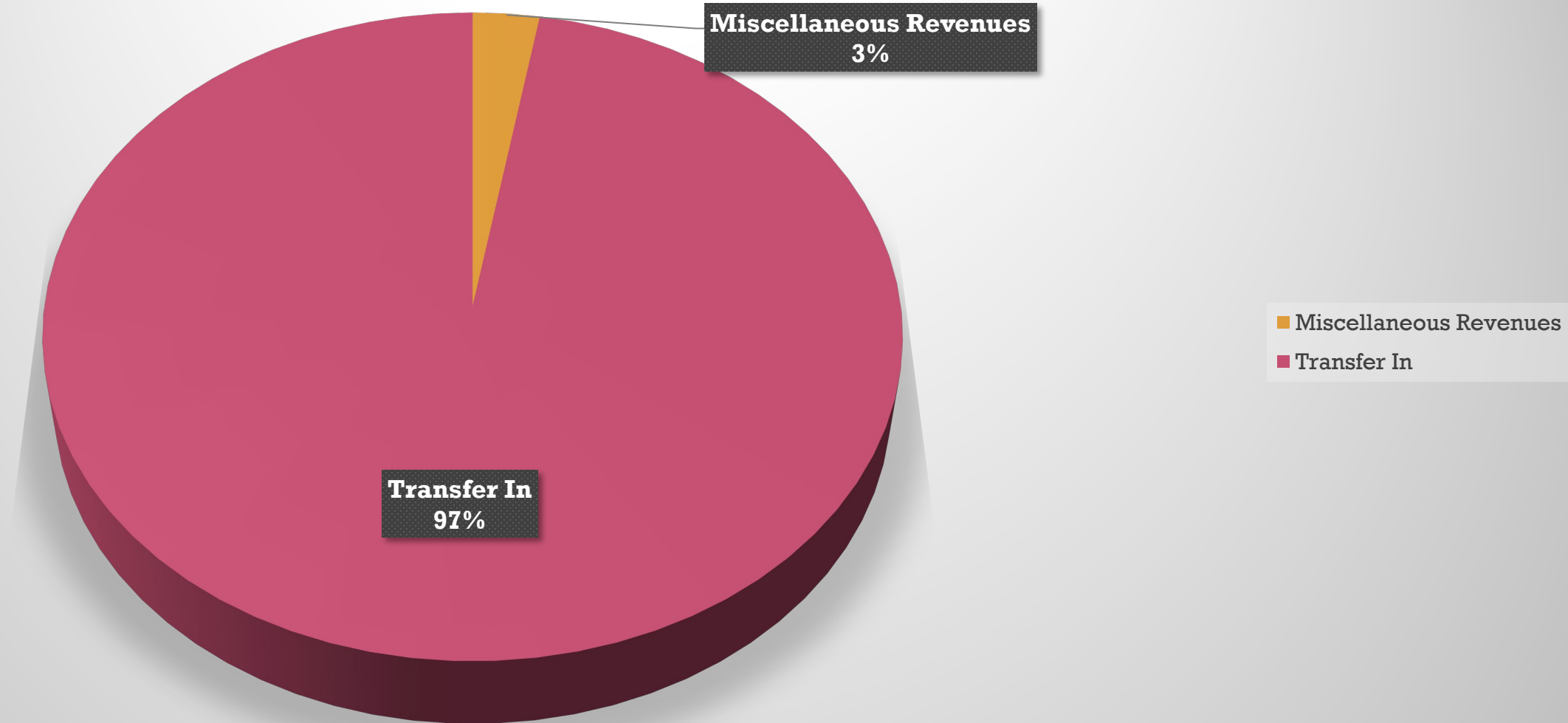
DEBT SERVICE FUND

* 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 |
| | Expenditure Total | \$56,323.93 |

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 |
|--|---|------------------------|--------------------------|------------------------|------------------------------------|
| General Fund | | | | | |
| 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 |
| General Fund Total | \$ 2,319,000.00 | \$ 1,506,405.00 | \$ 1,628,655.00 | \$ (520,000.00) | \$ 1,676,750.00 |
| Special Revenue Funds | | | | | |
| 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 |
| Special Revenue Funds Total | \$ 1,573,639.00 | \$ 557,113.00 | \$ 1,920,389.00 | \$ (56,604.00) | \$ 153,759.00 |
| Capital Projects Funds | | | | | |
| 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 | \$ - |
| Capital Projects Funds Total | \$ - | \$ 2,340,000.00 | \$ 2,860,000.00 | \$ 520,000.00 | \$ - |
| Debt Service Funds | | | | | |
| 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 |
| Debt Service Funds Total | \$ 205.00 | \$ 1,600.00 | \$ 56,323.93 | \$ 56,604.00 | \$ 2,085.07 |
| Total All Funds | \$ 3,892,844.00 | \$ 4,405,118.00 | \$ 6,465,367.93 | \$ - | \$ 1,832,594.07 |