



City of Rio Communities Council Regular Business Meeting
City Council Chambers - 360 Rio Communities Blvd
Rio Communities, NM 87002
Monday, May 09, 2022 6:00 PM
Agenda

Please silence all electronic devices.

Mayor - Joshua Ramsell
Mayor Pro Tem - Margaret R. Gutjahr
Council - Arthur Apodaca, Lawrence R. Gordon, Jimmie Winters

ATTENTION: We encourage you to participate in the City Council Regular Business Meeting from the comfort and safety of your own home by entering the following link:

@ <https://www.facebook.com/riocommunities>

Call to Order

Pledge of Allegiance

Roll Call

Approval of Agenda

Approval of Minutes

- 1. Minutes for the City Council Workshop & Regular Business Meeting (04/25/2022)**
- 2. Discussion, Consideration, and Decision – Appointment of P&Z member**
*** Swearing in of the Planning and Zoning member**

Public Comment: The Council will take public comments in written format. These should be emailed to admin@riocommunities.net through 4:45 PM on Monday, April 25, 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.

The Council will not take action or engage in discussion regarding the comments made, but when appropriate the matters raised may be referred to staff or others for further review. Both the public and Council will follow rules of decorum. Derogatory Comments or matters under litigation will not be allowed and any person or persons addressing the Council are liable for their own statements, not the Council. Statements are limited to a maximum of 3 minutes duration. Please give your name and where you live for the record.

Manager Report

- 3. Manager Report**
- 4. Municipal Court Department Report**
- 5. Universal Waste Systems Quarterly Report**

Action Items

- 6. Discussion, Consideration, and Decision – Approval of Accounts Payable**

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.

- [7.](#) Discussion, Consideration, and Decision – FY 2023 Interim Budget
- [8.](#) Discussion, Consideration, and Decision – Resolution 2022 - XX Time Extension and CO-OP Contract Funding to NM DOT
- [9.](#) Discussion, Consideration, and Decision – Fiscal Year 2022 Audit Contract between the City of Rio Communities and SJT Group LLC
- [10.](#) Discussion, Consideration, and Decision – Resolution 2022 - XX Dangerous property
- [11.](#) Discussion, Consideration, and Decision – City Attorney Contract

Council Discussion

Executive Session - For the purpose of the purchase, addition or disposal of real property or water rights by the public body pursuant to NMSA 10-15-1(H)(8)

- * Motion and roll call vote to go into close session
- * Motion and roll call vote to go back into the regular business meeting session
- * **Welcome everyone back and statement by the Mayor:** The Governing Body of the City of Rio Communities, New Mexico, hereby states that on May 9, 2022 a Closed Executive Session was held and the matters discussed was the purchase, addition or disposal of real property or water rights by the public body pursuant to NMSA 10-15-1(H)(8)

Action Items - Consideration & Decision – Mayor recommendation regarding the purchase, addition or disposal of real property or water rights by the public body

Adjourn

We will be streaming live on Facebook Live @ <https://www.facebook.com/riocommunities>

Council may be attending the Public Taskforce meeting held virtual in Rio Communities NM on May 10 starting 6:00 pm, Tour of Clariant, 101 Christine Dr., Belen, NM 87002 on May 13 starting at 1:00 pm, the Economic Development Priorities Meeting held virtual in Rio Communities NM on May 18 starting 6:00 pm and the Soft opening of the New Rio Communities Public Library May 21 1:00 pm – 3:00 pm a possible quorum may be in attendance.



City of Rio Communities Council Workshop
City Council Chambers - 360 Rio Communities Blvd
Rio Communities, NM 87002
Monday, April 25, 2022 3:00 PM
Minutes

Please silence all electronic devices.

Call to Order

- Joshua Ramsell called to order the City Council regular workshop at 3:00 pm.

Attendees

- PRESENT: Mayor Joshua Ramsell, Mayor Pro-tem Margaret R. Gutjahr, Councilor Arthur Apodaca, Councilor Lawrence Gordon, Councilor Jimmie Winters
 - Present: City Manager Martin Moore, Municipal Clerk Elizabeth Adair, Finance Clerk Renee Adams, Accounting Specialist Angela Valadez.

Accounts payable report

- Finance Clerk Adams went over the accounts payable amounts over \$500; Wells Fargo in the amount of \$2,497.73; TLC Plumbing in the amount of \$1,307.20; Card Services in the amount of \$3,340.65; Card Services in the amount of \$3,314.47; HDR in the amount of \$2,235.50; Palmetto LLC in the amount of \$1,543.50; APIC in the amount of \$11,128.96; 441 Equipment, LLC in the amount of \$525; TLC Plumbing in the amount of \$677.70; Stericycle in the amount of \$1,239.13; 4 accounts for HDR in the amount of \$22,468.53; Amazon in the amount of \$4,927.50; 2 accounts for HDR in the amount of \$5,580.47; Quill in the amount of \$1,217.99; Card Services in the amount of \$720.
- Councilor Apodaca questioned the \$11k for the repair of city lights.
- Manager Dr. Moore explained the cost was for the 7 streetlights that needed to be repaired and explained what the company had to do to several of the light poles to get them working again.
- Councilor Apodaca asked if we have an insurance policy or what fund was that paid out of.
- Manager Dr. Moore explained it came out of the general fund and no we do not have insurance on the lights, but we are looking into getting insurance for the future.

Grant Writer Contract

- Manager Dr. Moore explained the grant writer contract and stated the position would be \$25 an hour and won't exceed \$30k for the year. He continued by saying Scott Adair will be doing the grant writing and Mr. Adair stated this amount is more than enough for him as to another grant writer would ask for more.
- Manager Dr. Moore explained that we have been granted an extension of one week by Senator Lujans office to file correct congressional direct requests. He continued by saying we have filed two grants: one grant is for the phase two and phase three for the community room areas and court rooms, and the second grant is for stormwater (i.e. the flood).
- Manager Dr. Moore said if there is opportunity to pick up some grants that pertain to playgrounds and equipment, we would like to try to go for them, also there is a speciality grant writer that we would go and ask for help but will let you know if we need to get a small contract or anything like that.
- Councilor Gordon asked if it would be a conflict with the Planning and Zoning.
- Manager Dr. Moore said he had asked the attorney and he said it wasn't direct conflict but will be direct conflict if he is writing grants for the planning and zoning committee.

- Councilor Gutjahr said Mr. Adair has been part of the planning and zoning committee since the beginning of the city, so he has a wealth of information. She went on by saying with having someone who has been on the planning and zoning committee really brings quite a resume.

MOA Rio Communities Sheriff

- Manager Dr. Moore said in discussion with the attorney about the LAPF, Law Enforcement Protection Funds, Sheriff Vigil due to the contract with the city, but for the auditors its good to change the agreement just a little bit.
- Manager Dr. Moore explained how the agreement is important and how the city has been progressing over the years on these funds.
- Councilor Gutjahr asked under duties of the county it says to sign a full-time deputy, so if we want to have another deputy would that be another separate contract.
- Manager Dr. Moore explained it would be an amendment to this contract.
- Councilor Apodaca asked in this contract is there is only room for one deputy but if we wanted to add another one do we have to amend the contract.
- Manager Dr. Moore explained there is in section #3 where is talks about per deputy but this might be a language discrepancy issue so he will talk to the Sheriff's Office and continued the discussion.
- Mayor Ramsell said the Governor talked about a \$50 million dollar fund to help offset the cost to the police officers.
- Councilor Apadaca said so every municipality would have to apply for that fund.
- Mayor Ramsell said yes, every agency that has law enforcement.

Fee(s) Workgroup

- Manager Dr. Moore explained the fees are woefully behind and in this case non-existent. He continued by saying some fees are set by ordinances and don't have any differences on the way the fees are structured for the city. He recommends someone start to go through those fee(s) and get them lined out. He stated there is a package on the fees and it can be split into two parts such as getting the first part and focusing that on ordinance fees and the second bringing them in front of Council with the appropriate recommendations. He then asked Council if one or two would assist with the Municipal Clerk and himself and start going over fees.
- Councilor Apodaca and Councilor Gordon agreed to assist in helping with the fees.

Public Comment

- No public comment.

Manager Report

a) Universal Waste

- Manager Dr. Moore started explained we have a few residents and businesses who have had their services pulled due to non-payment or refusal of payment. He stated Universal Waste is concerned and we do have a contractual obligation to follow up on the number of non-payers.

b) Library Soft Opening

- Manager Dr. Moore explained the soft opening for the library will be Saturday May 21, 1-3 pm. He stated the Library Board is quite excited and have only a few pieces of business left until they bring it in front of Council.

c) Public Works and Janitor employee(s)

- Manager Dr. Moore explained the public works department is fully staffed and have been moving quickly on a lot of projects.

- Councilor Gutjahr said it was very nice to come down the steps in the front and not see tumbleweeds, and sand.
- Municipal Clerk Adair said we also have the Janitor inside working on the bathrooms, trash, and mopping.

Council General Discussion & Future Agenda Items

- Councilor Winters had nothing to report.
- Councilor Gordon had nothing to report.
- Councilor Gutjahr had nothing to report.
- Councilor Apodaca had nothing to report.
- Municipal Clerk Adair asked due to having to cancel Planning and Zoning Workshop can they place it on the books again.
- Council decided May 12th at 4pm will be the Planning and Zoning Workshop date.

Adjourn

- The City Council regular workshop was adjourned at 3:35 pm.

Respectfully submitted,

 Elizabeth F. Adair, Municipal Clerk
 (Transcribed by Cheyenne Sullivan, Assistant Clerk)

Date: _____

Approved:

 Joshua Ramsell,
 Mayor

 Margaret R. Gutjahr,
 Mayor Pro-tem/Councilor

 Arthur Apodaca,
 Councilor

 Lawrence R. Gordon,
 Councilor

 Jimmie Winters,
 Councilor



City of Rio Communities Council Regular Business Meeting
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Rio Communities, NM 87002
Monday, April 25, 2022 6:00 PM
Minutes

Please silence all electronic devices.

Call to Order

- Mayor Joshua Ramsell called to order the regular business meeting session at 6:00 pm.

Pledge of Allegiance

- Councilor Gutjahr led the Pledge of Allegiance.

Roll Call

- PRESENT: Mayor Joshua Ramsell, Mayor Pro-tem Margaret R. Gutjahr, Councilor Arthur Apodaca, Councilor Lawrence Gordon, Councilor Jimmie Winters.
 - City Manager Martin Moore, Municipal Clerk Elizabeth Adair, Municipal Judge Noelle Chavez, Fire Chief Andrew Tabet, City Attorney Chris DeFillippo, Valencia County News-Bulletin Editor Clara Garcia.

Approval of Agenda

- Motion made by Mayor Pro-tem Gutjahr to approve the agenda as is. Seconded by Councilor Winters. Voting Yea: Mayor Pro-tem Gutjahr, Councilor Apodaca, Councilor Gordon, Councilor Winters. With a 4-0 vote the agenda for the regular business meeting was approved as presented.

Approval of Minutes for the City Council Special Workshop Meeting Minutes (04/04/2022), Minutes for the City Council Workshop & Regular Business Meeting (04/11/2022)

- Motion made by Mayor Pro-tem Gutjahr to approve the special workshop minutes of 4/4/2022 and the workshop and regular business meeting minutes 4/11/2022. Seconded by Councilor Winters. Voting Yea: Mayor Pro-tem Gutjahr, Councilor Apodaca, Councilor Gordon, Councilor Winters. With a 4-0 vote the minutes for the special workshop held on April 4, 2022 and the workshop and regular business meeting held on April 11, 2022 were approved as written.

Swearing in of Interim Fire Chief and Code enforcement Officer(s)

- Andrew Tabet took the Oath of Office to be the Interim Fire Chief. The oath was administered by Judge Noelle Chavez.

Proclamation - Municipal Clerk Week

- ❖ Municipal Clerk Adair read the proclamation.
- ❖ Mayor Ramsell gave his thanks to the Municipal Clerks and stated they do a lot that people do not see, and they are the first people you see especially when the public and government come into the office.
- ❖ Councilor Gutjahr said they also make sure everyone is up to date on current events.

Public Comment

- Jan Burkett stated her complaint, to who ever owns the old golf course came in last summer and cut down all the old trees and left the limbs behind and now other residents are dumping yard clippings amongst other things into the old golf course, this is a fire hazard. She continued

by saying the property that is across the street is a rental and there are cement bags that are coming apart and no one is doing anything. She then proceeded to talk about another property stating that it is disgusting with an old mattress and garbage all around the property as well. She then said there needs to be a code enforcer who will actually go enforce codes and not sit around until someone calls.

- Sue Carrasco stated her complaint, they had a flood from the golf course about 8 years ago, this past July it came in all 3 sliding doors all at once and I'm still paying for this with little insurance help.
- Jan Burkett said they need the old golf course situation solved.
- Sue Carrasco said her husband is a disabled veteran and due to the flood, she had to get sandbags to help if there would be another flood since the golf course put sand piles instead of spreading the sand where it can block the rain from going to into resident's yards.
- Jan Burkett said that she had called the golf course to come and clean up the mess and spray for weeds and all the gentleman said was "take me to small claims court".
- Sue Carrasco said they also have a bunch of ferial cats across the street the lady is feeding them and not fixing them, so they keep breeding.
- Both ladies explained they are happy to see the Sherriff around the neighborhood more frequently.

Manager Report

- Manager Dr. Moore said with the swearing in the Interim Fire Chief in his contract he agreed to supervise Code Enforcement and being as there are numerous types of codes and one of them is fire code and ties into several nuisance codes as well. He then said the Chief will be dividing the city into zones and will be targeting these parts as such.
 - a) **Library Soft Opening**
 - Manager Dr. Moore said we are shooting for May 21, 1pm-3pm on a Saturday. He continued by saying the Belen Librarian has been very supportive, and the Library Board has the policy almost setup and we have library cards ready to go as well as putting out the part-time librarian position this week.
 - b) **Public works and Janitor employee(s)**
 - Manager Dr. Moore confirmed we have individuals began working, 2 full-time public works and 1 part-time janitor. If you have gone to the great room, you will see it is starting to be cleared out as well as maintaining the outside of the building to make it presentable.
 - Public Works Director Reeves said he is very excited and thank the Council that they can budget this, and he continued by saying, we are excited to get a lot of things done and you will be pleased on what is in store for next quarter.

Approval of Accounts Payable

- Motion made by Councilor Winters to pay the accounts payable as presented in the workshop today. Seconded by Councilor Gordon. Voting Yea: Mayor Pro-tem Gutjahr, Councilor Apodaca, Councilor Gordon, Councilor Winters. With a 4-0 vote the accounts payable was approved for payment.

Grant Writer Contract

- Manager Dr. Moore said we have searched, and we have an individual on our Planning and Zoning Commission Scott Adair, who has had training with grant writing before. He continued by stating, he has agreed to work with us for a year at \$25 an hour and not to exceed \$30,000.

He then went over the scope of work which includes, providing assistance with the grant writing, and developing, importing a team, which will be internally. He further explained the grant writer will be offering guidance and mentorship related to the grants. He finished by letting the public know that grants are 2/3rds of the city's budget, and it is a very important part especially since we are working on economic development.

- Councilor Gutjahr said he has a wonderful background and being on P&Z when the city was just being formed so his knowledge as well as by the skill can be a great addition.
- Motion made by Mayor Pro-tem Gutjahr to approve the grant writer contract as stated. Seconded by Councilor Gordon. Voting Yea: Mayor Pro-tem Gutjahr, Councilor Apodaca, Councilor Gordon, Councilor Winters. With a 4-0 vote Council approved the Manager Dr. Moore to executive the contract with the grant writer Scott Adair.

Appointment/Re-appointment of P&Z member(s)

- Mayor Ramsell asked that the agenda item be off the table and add that to a future meeting.
- Motion made by Mayor Pro-tem Gutjahr to table agenda item #7 to a future meeting. Seconded by Councilor Apodaca. Voting Yea: Mayor Pro-tem Gutjahr, Councilor Apodaca, Councilor Gordon, Councilor Winters. With a 4-0 vote Council tabled the agenda item to a future meeting.

Council Discussion

- Councilor Apodaca had nothing to report.
- Councilor Gutjahr had nothing to report.
- Councilor Gordon had nothing to report.
- Councilor Winters said we have new carpet, working our way down and have very good insulation. He continued by saying our next step is to add tile and LED's.

Executive Session - For the purpose of legal services agreement pursuant to NMSA 10-15-1(H)(2) - Limited Personnel Matters and for the discussion of the purchase, addition or disposal of real property or water rights by the public body pursuant to NMSA 10-15-1(H)(8)

- **Motion and roll call vote to go into close session**
 - Motion made by Mayor Pro-tem Gutjahr with a roll call vote to go into executive session for the purpose of legal services agreement pursuant to NMSA 10-15-1(H)(2) - Limited Personnel Matters and for the discussion of the purchase, addition or disposal of real property or water rights by the public body pursuant to NMSA 10-15-1(H)(8). Seconded by Councilor Gordon. Voting Yea: Mayor Pro-tem Gutjahr, Councilor Apodaca, Councilor Gordon, Councilor Winters. With a 4-0 vote Council went into executive session at 6:35 pm.
- **Motion and roll call vote to go back into the regular business meeting session**
 - Motion made by Mayor Pro-tem Gutjahr to go back into the regular business meeting session. Seconded by Councilor Winters. Voting Yea: Mayor Pro-tem Gutjahr, Councilor Apodaca, Councilor Gordon, Councilor Winters. With a 4-0 vote Council went back into the regular business meeting session at 7:21 pm.
- **Welcome everyone back and statement by the Mayor**
 - Mayor Ramsell stated, The Governing Body of the City of Rio Communities, New Mexico, hereby states that on April 25, 2022 a Closed Executive Session was held and the matters discussed were the legal services agreement pursuant to pursuant to NMSA 10-15-1(H)(2) - Limited Personnel Matters and for the discussion of the purchase, addition or disposal of real property or water rights by the public body pursuant to NMSA 10-15-1(H)(8).

Mayor recommendation regarding the legal services agreement and for the purchase, addition or disposal of real property or water rights by the public body

- Mayor Ramsell said there is no recommendation regarding legal services agreement and for the purchase, addition, disposal of real property or water rights by the public body.

Adjourn

- Motion made by Councilor Winters to adjourn. Seconded by Councilor Apodaca. with a 4-0 vote the city council regular business meeting was adjourned at 7:22 pm.

Respectfully submitted,

 Elizabeth F. Adair, Municipal Clerk
 (Transcribed by Cheyenne Sullivan, Assistant Clerk)

Date: _____

Approved:

 Joshua Ramsell,
 Mayor

 Margaret R. Gutjahr,
 Mayor Pro-tem/Councilor

 Arthur Apodaca,
 Councilor

 Lawrence R. Gordon,
 Councilor

 Jimmie Winters,
 Councilor

Municipal Court

- For the month of March:
- 4 traffic violation(s) were filed
- Amounts collected: Correction fees \$20; Court Automation fees \$6; Judicial Education fees \$3; Court Fines of \$25 giving a total of \$54.00 were collected in the courts



5520 Broadway Blvd. SE, Albuquerque, New Mexico 87105
 (505) 377-8833 • (855) UWSOFNM • www.uwsnm.com

April 25, 2022

Dr. Martin Moore
 City Manager, City of Rio Communities
 360 Rio Communities Blvd.
 Rio Communities, NM 87002

Re: Solid Waste Quarterly Report; 1st Quarter 2022

Dear Dr. Moore

Universal Waste Systems of New Mexico is pleased to submit our quarterly report to the City of Rio Communities for solid waste collection and disposal services for the first quarter of 2022.

The following information includes a summary of pertinent service information.

1st Quarter Franchise Fees Collected	
Total	\$4,026.95
Residential	\$3,456.17
Commercial	\$ 374.34
Roll Off	\$ 196.44

Accounts as of March 31, 2022							
Residential		Commercial		Discounts 477; 25%		Recycling	
Active	1934	Active	42	Senior Citizen 10%	394	Rec Accounts	111
Credit Hold	104; \$36,496 past due	Credit Hold	1	Low Income 1 15%	10	Addl Carts	4
Vacant	37			Low Income 2 10%	5		
Addl. Carts	407			Veteran 10%	68		

Bulky Collections		Driver Notes	
Total	38	Total	902
January	10	Container Not Out	900
February	11	Container Blocked	2
March	17	Courtesy Collections/Go Backs	7

All supporting documentation is on file. Please don't hesitate to contact me should you have any questions.

Best regards,

Rheganne Vaughn

Rheganne Vaughn
 Governmental Affairs and Contract Compliance



Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 11000 - General Operating Fund					
Department: 1009 - Municipal Court					
Amazon Business	19RJ-JKVV-7FCM	05/02/2022	3 pack metallic meshwastebasket	11000-1009-56040	39.99
Amazon Business	19RJ-JKVV-7FCM	05/02/2022	computer office desk	11000-1009-56040	129.99
Amazon Business	19RJ-JKVV-7FCM	05/02/2022	Free standing 2 drawer filing ca...	11000-1009-56040	203.98
Amazon Business	19RJ-JKVV-7FCM	05/02/2022	I shaped desk w/hutch and shel...	11000-1009-56040	679.98
Pitney Bowes	3315650575	05/05/2022	Postage- City Departments	11000-1009-57080	18.15
Department 1009 - Municipal Court Total:					1,072.09
Department: 2001 - Manager					
Verizon Wireless	9904604481	05/03/2022	Telecommunications-Phones	11000-2001-57160	644.43
Department 2001 - Manager Total:					644.43
Department: 2002 - General Administration					
Maloy Mobile Storage Inc.	0304025-IN	05/02/2022	Mobile storage container, for ...	11000-2002-57140	1,340.58
Sharp Electronics Corporation	9003773373	05/02/2022	Desktop Managerment	11000-2002-55030	225.00
Sharp Electronics Corporation	9003773373	05/02/2022	Detect & Respond Management	11000-2002-55030	60.00
Comcast Business	INV0003192	05/02/2022	Telecommunications	11000-2002-57160	492.09
NM Gas Co	INV0003193	05/02/2022	Natural Gas	11000-2002-57171	442.61
Sharp Electronics Corporation	9003770234	05/03/2022	Voice Over IP Phone System	11000-2002-57160	515.70
NM Water Service Company	INV0003201	05/03/2022	Water	11000-2002-57173	313.75
PNM	INV0003210	05/03/2022	Electricity	11000-2002-57170	465.48
Sandra Schauer	INV0003218	05/04/2022	News Letter City	11000-2002-55999	3,698.79
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	time tracker & clock - Council C...	11000-2002-56020	29.18
Pitney Bowes	3315650575	05/05/2022	Postage- City Departments	11000-2002-57080	48.42
Department 2002 - General Administration Total:					7,631.60
Department: 2004 - Finance/Budget/Accounting					
Stamp Smith Inc.	195419	05/02/2022	Notary Stamp - Renee M. Adams	11000-2004-56020	35.55
Verizon Wireless	9904604481	05/03/2022	Telecommunications - Phones	11000-2004-57160	80.15
Angela Valadez	INV0003219	05/04/2022	Santa Fe Conference	11000-2004-53030	234.40
Pitney Bowes	3315650575	05/05/2022	Postage- City Departments	11000-2004-57080	12.10
Renee Adams	INV0003222	05/05/2022	Santa Fe Conference	11000-2004-53030	153.60
Department 2004 - Finance/Budget/Accounting Total:					515.80
Department: 2008 - Municipal Clerk					
Elizabeth F. Adair	INV0003204	05/03/2022	NMML Clerk Certification Confe...	11000-2008-53030	293.21
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	bluetooth headphones - Cheye...	11000-2008-56020	25.99
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	#10 security envelopes - clerks ...	11000-2008-56020	25.43
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	mesh office organizer for desk - ...	11000-2008-56020	24.99
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	9x12 mailing envelopes - clerks ...	11000-2008-56020	19.79
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	paper clips coated - clerks office	11000-2008-56020	11.96
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	bulk pack of 24 ink pens - clerks...	11000-2008-56020	11.37
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	correction tape pen - clerks offi...	11000-2008-56020	9.83
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	USB to c - Lisa laptop	11000-2008-56020	8.89
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	rechargeable engraving pen - cle...	11000-2008-56020	28.98
Pitney Bowes	3315650575	05/05/2022	Postage- City Departments	11000-2008-57080	26.63
Department 2008 - Municipal Clerk Total:					487.07
Department: 2014 - Economic Development					
UKUU Creative	264	05/03/2022	EDC Social Media & Website Ma...	11000-2014-55999	161.81
Department 2014 - Economic Development Total:					161.81
Department: 3001 - Law Enforcement					
Verizon Wireless	9904604481	05/03/2022	Telecommunications - Phones	11000-3001-57160	41.24
Pitney Bowes	3315650575	05/05/2022	Postage- City Departments	11000-3001-57080	36.31
Department 3001 - Law Enforcement Total:					77.55

Accounts Payable Approval Report

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Department: 3004 - Animal Control					
Valencia County Fiscal Office	INV0003203	05/03/2022	Animal Control	11000-3004-55999	3,282.30
Department 3004 - Animal Control Total:					3,282.30
Department: 3101 - Emergency Services/Disasters					
Valencia County Fire Dept.	INV0003220	05/04/2022	Hazard Mitigation Plan	11000-3101-55999	354.91
Department 3101 - Emergency Services/Disasters Total:					354.91
Department: 4004 - Library					
Pitney Bowes	3315650575	05/05/2022	Postage- City Departments	11000-4004-57080	15.73
Department 4004 - Library Total:					15.73
Department: 5101 - Public Works					
ULINE, Inc.	147781091	05/02/2022	Equipment,tools and materials	11000-5101-56040	1,944.39
Home Depot	679920041	05/02/2022	Tools For the P.W. Dept.	11000-5101-56040	3,313.17
Home Depot	680825098	05/02/2022	Tools and Equipment	11000-5101-56040	1,044.94
Home Depot	680825189	05/02/2022	Items for Public Works	11000-5101-56030	57.95
Ralph T. Barnes	INV0003196	05/02/2022	Skilled Labor	11000-5101-55999	1,365.00
Woodlands Hardware	008238/1	05/03/2022	Balnket PO-Supplies	11000-5101-54060	4.50
Woodlands Hardware	008245/1	05/03/2022	Balnket PO-Supplies	11000-5101-54060	41.12
Woodlands Hardware	008258/1	05/03/2022	Balnket PO-Supplies	11000-5101-54060	5.76
Woodlands Hardware	008404/1	05/03/2022	Balnket PO-Supplies	11000-5101-54060	10.20
Verizon Wireless	9904604481	05/03/2022	Telecommunications - Phones	11000-5101-57160	91.99
Woodlands Hardware	INV0003199	05/03/2022	Tools and Materials for PW Dep...	11000-5101-58020	775.31
WEX Bank	INV0003216	05/03/2022	Fuel - Public Works	11000-5101-56120	256.24
Woodlands Hardware	008445/1	05/05/2022	Balnket PO-Supplies	11000-5101-54060	74.11
ULINE, Inc.	148028201	05/05/2022	Equipment,tools and materials	11000-5101-56040	4,242.29
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	desktop reference system - Gor...	11000-5101-56020	112.84
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	rechargeable d batteries with ch...	11000-5101-56020	39.89
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	rechargeable AA batteries w/ch...	11000-5101-56020	28.99
Amazon Business	1NN4-6HPW-6VX6	05/05/2022	rechargeable d batteries (4 pack..	11000-5101-56020	25.99
El Air Ag Services	29805	05/05/2022	Weed control liquid	11000-5101-54030	188.25
Department 5101 - Public Works Total:					13,622.93
Department: 5104 - Highways and Streets					
Woodlands Hardware	008298/1	05/03/2022	Supplies for Street Lights	11000-5104-54060	56.48
Woodlands Hardware	008299/1	05/03/2022	Supplies for Street Lights	11000-5104-54060	2.09
Woodlands Hardware	008333/1	05/03/2022	Supplies for Street Lights	11000-5104-54060	77.22
Woodlands Hardware	008345/1	05/03/2022	Supplies for Street Lights	11000-5104-54060	27.18
PNM	INV0003205	05/03/2022	Electricity	11000-5104-57170	55.90
PNM	INV0003206	05/03/2022	Electricity	11000-5104-57170	46.23
PNM	INV0003209	05/03/2022	Electricity	11000-5104-57170	132.77
PNM	INV0003211	05/03/2022	Electricity	11000-5104-57170	87.40
PNM	INV0003212	05/03/2022	Electricity	11000-5104-57170	38.32
PNM	INV0003213	05/03/2022	Electricity	11000-5104-57170	90.43
PNM	INV0003214	05/03/2022	Electricity	11000-5104-57170	136.56
Department 5104 - Highways and Streets Total:					750.58
Fund 11000 - General Operating Fund Total:					28,616.80
Fund: 20600 - Emergency Medical Services					
Department: 3003 - Emergency Services/Ambulance					
Wilfred O. Chavez, Pharmacy C...	INV0003198	05/02/2022	Pharmacy Consultant	20600-3003-55030	79.78
Boundtree Medical	84510986	05/05/2022	bound tree med supplies	20600-3003-56070	324.54
Department 3003 - Emergency Services/Ambulance Total:					404.32
Fund 20600 - Emergency Medical Services Total:					404.32
Fund: 20900 - Fire Protection					
Department: 3002 - Fire Protection					
Code 3 Service	220260	05/02/2022	10 new Digital Pagers	20900-3002-58020	5,923.66
TLC Uniforms	247669	05/02/2022	shirts and uniforms	20900-3002-56110	447.53
TLC Uniforms	247946	05/02/2022	shirts and uniforms	20900-3002-56110	2,990.25
Napa Auto Parts	455895	05/02/2022	supplies	20900-3002-54060	69.89
Napa Auto Parts	456539	05/02/2022	supplies	20900-3002-54060	6.29
Century Link	INV0003191	05/02/2022	Fire Substation Phone Charges	20900-3002-57160	70.24

Accounts Payable Approval Report

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
NM Gas Co	INV0003194	05/02/2022	Natural Gas	20900-3002-57171	189.25
Amazon Business	N63W	05/02/2022	Office Supplies - Fire Departme...	20900-3002-56020	173.61
Amazon Business	N63W	05/02/2022	Office Supplies - Fire Departme...	20900-3002-56040	1,897.12
TLC Plumbing & Utility Commer...	SM53956601	05/02/2022	Repair HVAC Units - Fire Depar...	20900-3002-54050	116.51
TLC Plumbing & Utility Commer...	SM53967001	05/02/2022	Repair HVAC Units - Fire Depar...	20900-3002-54050	450.87
TLC Plumbing & Utility Commer...	SM53967801	05/02/2022	Repair HVAC Units - Fire Depar...	20900-3002-54050	818.84
TLC Plumbing & Utility Commer...	SM53967802	05/02/2022	Repair HVAC Units - Fire Depar...	20900-3002-54050	1,895.47
Woodlands Hardware	008336/1	05/03/2022	Blanket PO-Supplies	20900-3002-54060	17.44
Woodlands Hardware	008348/1	05/03/2022	Blanket PO-Supplies	20900-3002-54060	459.99
Woodlands Hardware	008373/1	05/03/2022	Blanket PO-Supplies	20900-3002-54060	160.70
Verizon Wireless	9904604481	05/03/2022	Telecommunications - Phone	20900-3002-57160	2,255.52
NM Water Service Company	INV0003202	05/03/2022	Water	20900-3002-57173	82.02
PNM	INV0003207	05/03/2022	Electricity	20900-3002-57170	882.72
PNM	INV0003208	05/03/2022	Electricity	20900-3002-57170	140.77
WEX Bank	INV0003216	05/03/2022	Fuel - Fire Department	20900-3002-56120	2,561.19
Amazon Business	1J7W-MP73-LLKG	05/05/2022	Office Supplies - Fire Departme...	20900-3002-56020	74.86
Amazon Business	1J7W-MP73-LLKG	05/05/2022	Office Supplies - Fire Departme...	20900-3002-56040	818.04
UniqueFleet, LLC.	20837	05/05/2022	PMs for all units	20900-3002-54040	520.08
UniqueFleet, LLC.	20859	05/05/2022	PMs for all units	20900-3002-54040	598.91
UniqueFleet, LLC.	20867	05/05/2022	PMs for all units	20900-3002-54040	718.84
UniqueFleet, LLC.	20868	05/05/2022	PMs for all units	20900-3002-54040	1,790.95
UniqueFleet, LLC.	20869	05/05/2022	PMs for all units	20900-3002-54040	1,885.95
UniqueFleet, LLC.	20870	05/05/2022	PMs for all units	20900-3002-54040	1,390.99
UniqueFleet, LLC.	20872	05/05/2022	PMs for all units	20900-3002-54040	373.11
UniqueFleet, LLC.	20873	05/05/2022	PMs for all units	20900-3002-54040	2,075.26
UniqueFleet, LLC.	20874	05/05/2022	PMs for all units	20900-3002-54040	1,392.63
Quill	24592603	05/05/2022	Desks - Fire Department	20900-3002-56040	970.99
Quill	24625041	05/05/2022	Desks - Fire Department	20900-3002-56040	1,184.97
Quill	24627208	05/05/2022	Desks - Fire Department	20900-3002-56040	178.99
TLC Uniforms	247598	05/05/2022	shirts and uniforms	20900-3002-56110	445.17
Pitney Bowes	3315650575	05/05/2022	Postage- City Departments	20900-3002-57080	12.10

Department 3002 - Fire Protection Total: 36,041.72

Fund 20900 - Fire Protection Total: 36,041.72

Fund: 29700 - County EMS GRT

Department: 2002 - General Administration

Verizon Wireless	9904604481	05/03/2022	Telecommunications - Phone	29700-2002-57160	249.62
WEX Bank	INV0003216	05/03/2022	Fuel - EMS	29700-2002-56120	192.28

Department 2002 - General Administration Total: 441.90

Fund 29700 - County EMS GRT Total: 441.90

Fund: 30300 - State Legislative Appropriation Project

Department: 2002 - General Administration

Amazon Business	1319-9RYP-C33H	05/02/2022	Items for Maker Space	30300-2002-56040	99.99
Amazon Business	19RJ-JKWV-4WXV	05/02/2022	Items for Maker Space	30300-2002-56040	4,331.05
Quill	24542244	05/02/2022	Items for Maker Space	30300-2002-58020	129.99
Quill	24554995	05/02/2022	Items for Maker Space	30300-2002-58020	173.95
Quill	24558737	05/02/2022	Items for Maker Space	30300-2002-58020	1,213.99
Sharp Electronics Corporation	13277252	05/03/2022	Smartboard	30300-2002-58020	292.27

Department 2002 - General Administration Total: 6,241.24

Fund 30300 - State Legislative Appropriation Project Total: 6,241.24

Fund: 39900 - Other Capital Projects

Department: 2002 - General Administration

Carpet Warehouse, Inc.	009883	05/02/2022	Council Chambers Carpet	39900-2002-58010	1,055.00
Sego Insulation Inc.	22939	05/02/2022	Insulate 1st phase	39900-2002-58010	9,800.00
Home Depot	681675435	05/03/2022	First Phase - City Hall Remodel	39900-2002-58010	845.76

Department 2002 - General Administration Total: 11,700.76

Fund 39900 - Other Capital Projects Total: 11,700.76

Grand Total: 83,446.74

Report Summary

Fund Summary

Fund	Expense Amount
11000 - General Operating Fund	28,616.80
20600 - Emergency Medical Services	404.32
20900 - Fire Protection	36,041.72
29700 - County EMS GRT	441.90
30300 - State Legislative Appropriation Project	6,241.24
39900 - Other Capital Projects	11,700.76
Grand Total:	83,446.74

Account Summary

Account Number	Account Name	Expense Amount
11000-1009-56040	Supplies-Furniture/Fixture...	1,053.94
11000-1009-57080	Postage	18.15
11000-2001-57160	Telecommunications	644.43
11000-2002-55030	Contract - Professional Se...	285.00
11000-2002-55999	Contract - Other Services	3,698.79
11000-2002-56020	Supplies - General Office	29.18
11000-2002-57080	Postage	48.42
11000-2002-57140	Rent of Land/Building	1,340.58
11000-2002-57160	Telecommunications	1,007.79
11000-2002-57170	Utilities - Electricity	465.48
11000-2002-57171	Utilities - Natural Gas	442.61
11000-2002-57173	Utilities - Water	313.75
11000-2004-53030	Travel - Employees	388.00
11000-2004-56020	Supplies - General Office	35.55
11000-2004-57080	Postage	12.10
11000-2004-57160	Telecommunications	80.15
11000-2008-53030	Travel - Employees	293.21
11000-2008-56020	Supplies - General Office	167.23
11000-2008-57080	Postage	26.63
11000-2014-55999	Contract - Other Services	161.81
11000-3001-57080	Postage	36.31
11000-3001-57160	Telecommunications	41.24
11000-3004-55999	Contract - Other Services	3,282.30
11000-3101-55999	Contract - Other Services	354.91
11000-4004-57080	Postage	15.73
11000-5101-54030	Maintenance & Repairs - ...	188.25
11000-5101-54060	Maintenance Supplies	135.69
11000-5101-55999	Contract - Other Services	1,365.00
11000-5101-56020	Supplies - General Office	207.71
11000-5101-56030	Supplies - Field Supplies	57.95
11000-5101-56040	Supplies-Furniture/Fixture...	10,544.79
11000-5101-56120	Supplies - Vehicle Fuel	256.24
11000-5101-57160	Telecommunications	91.99
11000-5101-58020	Equipment & Machinery	775.31
11000-5104-54060	Maintenance Supplies	162.97
11000-5104-57170	Utilities - Electricity	587.61
20600-3003-55030	Contract - Professional Se...	79.78
20600-3003-56070	Supplies - Medical	324.54
20900-3002-54040	Maintenance & Repairs - ...	10,746.72
20900-3002-54050	Maintenance & Repair - F...	3,281.69
20900-3002-54060	Maintenance Supplies	714.31
20900-3002-56020	Supplies - General Office	248.47
20900-3002-56040	Supplies-Furniture/Fixture...	5,050.11
20900-3002-56110	Supplies - Uniforms/Linen	3,882.95
20900-3002-56120	Supplies - Vehicle Fuel	2,561.19
20900-3002-57080	Postage	12.10
20900-3002-57160	Telecommunications	2,325.76

Account Summary

Account Number	Account Name	Expense Amount
20900-3002-57170	Utilities - Electricity	1,023.49
20900-3002-57171	Utilities - Natural Gas	189.25
20900-3002-57173	Utilities - Water	82.02
20900-3002-58020	Equipment & Machinery	5,923.66
29700-2002-56120	Supplies - Vehicle Fuel	192.28
29700-2002-57160	Telecommunications	249.62
30300-2002-56040	Supplies-Furniture/Fixture...	4,431.04
30300-2002-58020	Equipment & Machinery	1,810.20
39900-2002-58010	Buildings & Structures	11,700.76
	Grand Total:	83,446.74

Project Account Summary

Project Account Key	Expense Amount
None	83,446.74
Grand Total:	83,446.74

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



CITY OF RIO COMMUNITIES

FISCAL YEAR 2022-2023 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



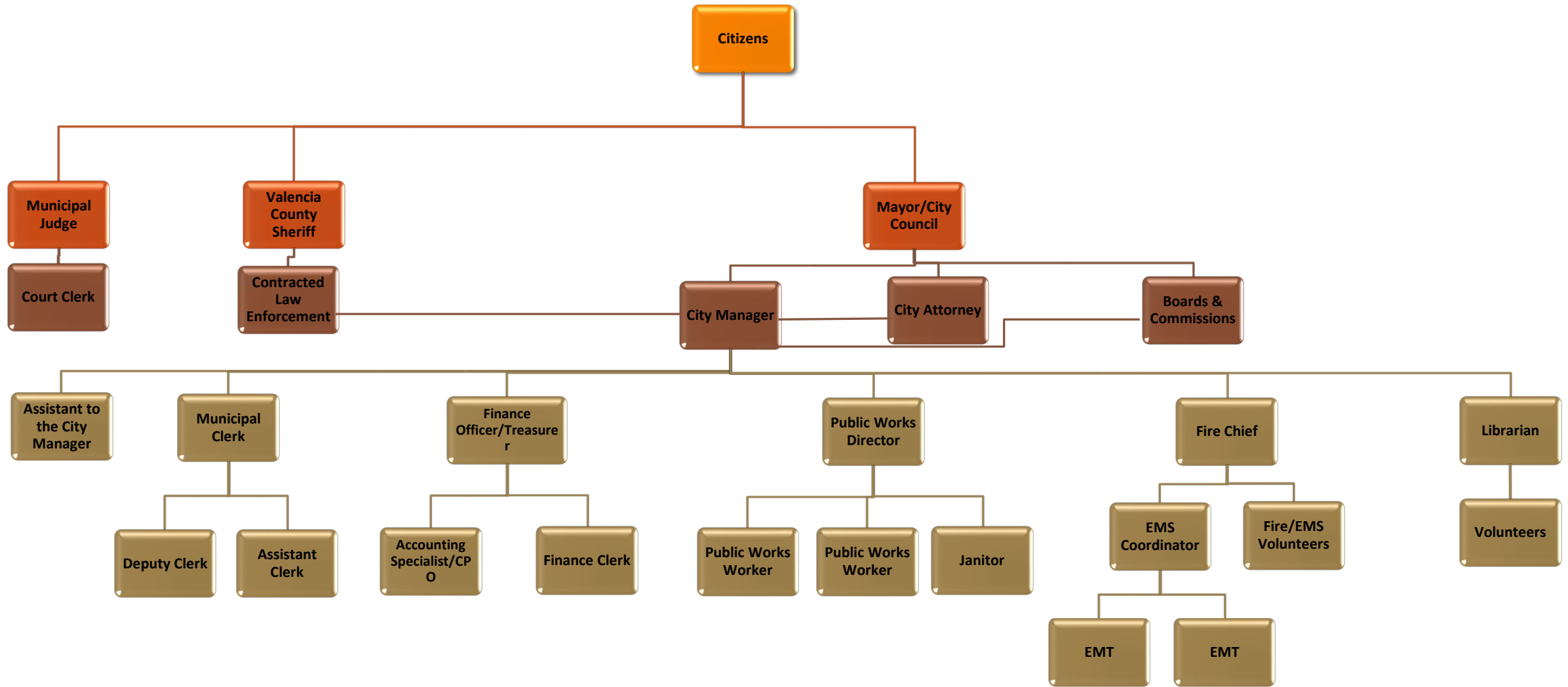
MARTIN D. MOORE, Ph.D. – CITY
MANAGER

ELIZABETH “LISA” ADAIR –
MUNICIPAL CLERK

STEPHANIE E. FINCH – FINANCE
OFFICER/TREASURER

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

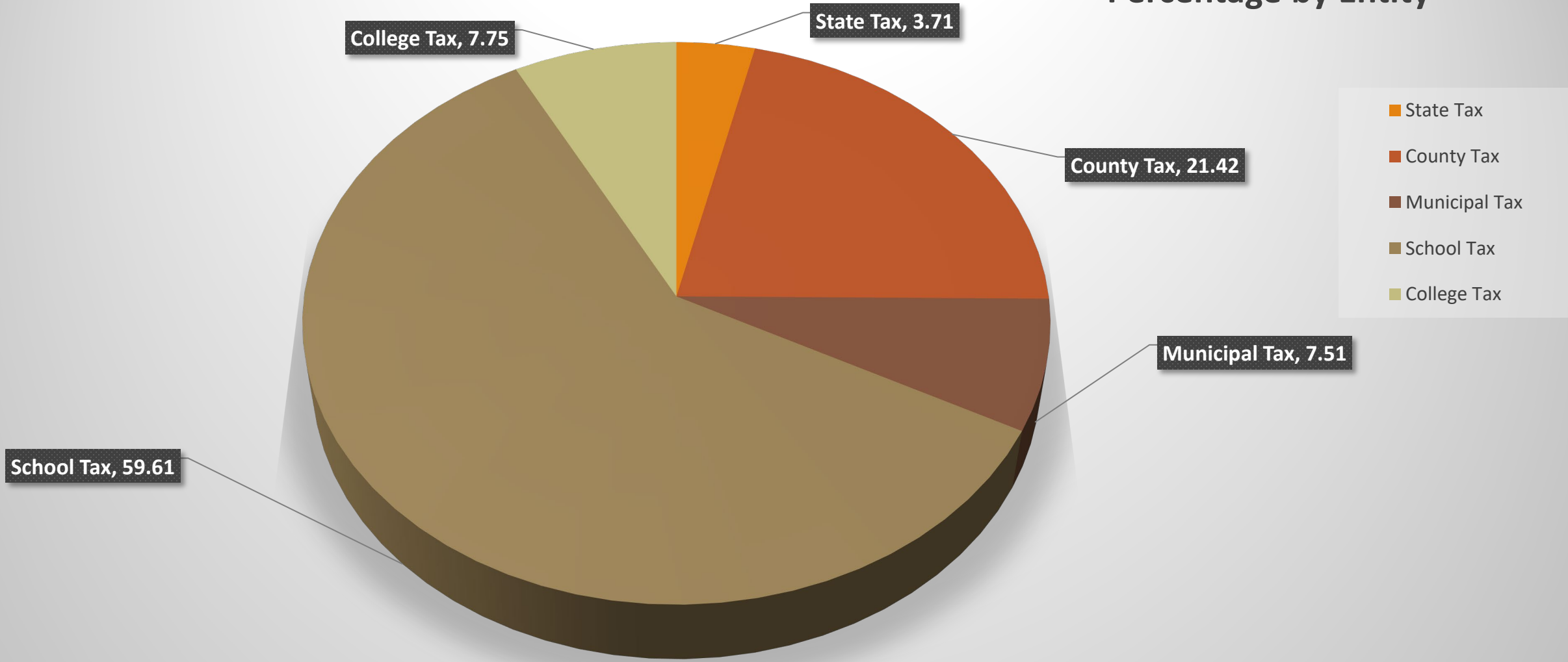
PROPERTY TAX BREAKDOWN

Calculation		Tax Bill Breakdown					
Net Property Value	Taxable Value (1/3 of Total Net Value)	State Tax	County Tax	Municipal Tax	School Tax	College Tax	Grand Total
\$150,000	\$50,000	\$68.00	\$392.15	\$137.50	\$1,091.50	\$141.85	\$1,831.00
\$200,000	\$66,667	\$90.67	\$522.87	\$183.33	\$1,455.33	\$189.13	\$2,441.33
\$250,000	\$83,333	\$113.33	\$653.58	\$229.17	\$1,819.17	\$236.42	\$3,051.67
\$300,000	\$100,000	\$136.00	\$784.30	\$275.00	\$2,183.00	\$283.70	\$3,662.00
\$350,000	\$116,667	\$158.67	\$915.02	\$320.83	\$2,546.83	\$330.98	\$4,272.33
\$400,000	\$133,333	\$181.33	\$1,045.73	\$366.67	\$2,910.67	\$378.27	\$4,882.67

These figures are estimates only

PROPERTY TAX BY PERCENTAGE

Percentage by Entity



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

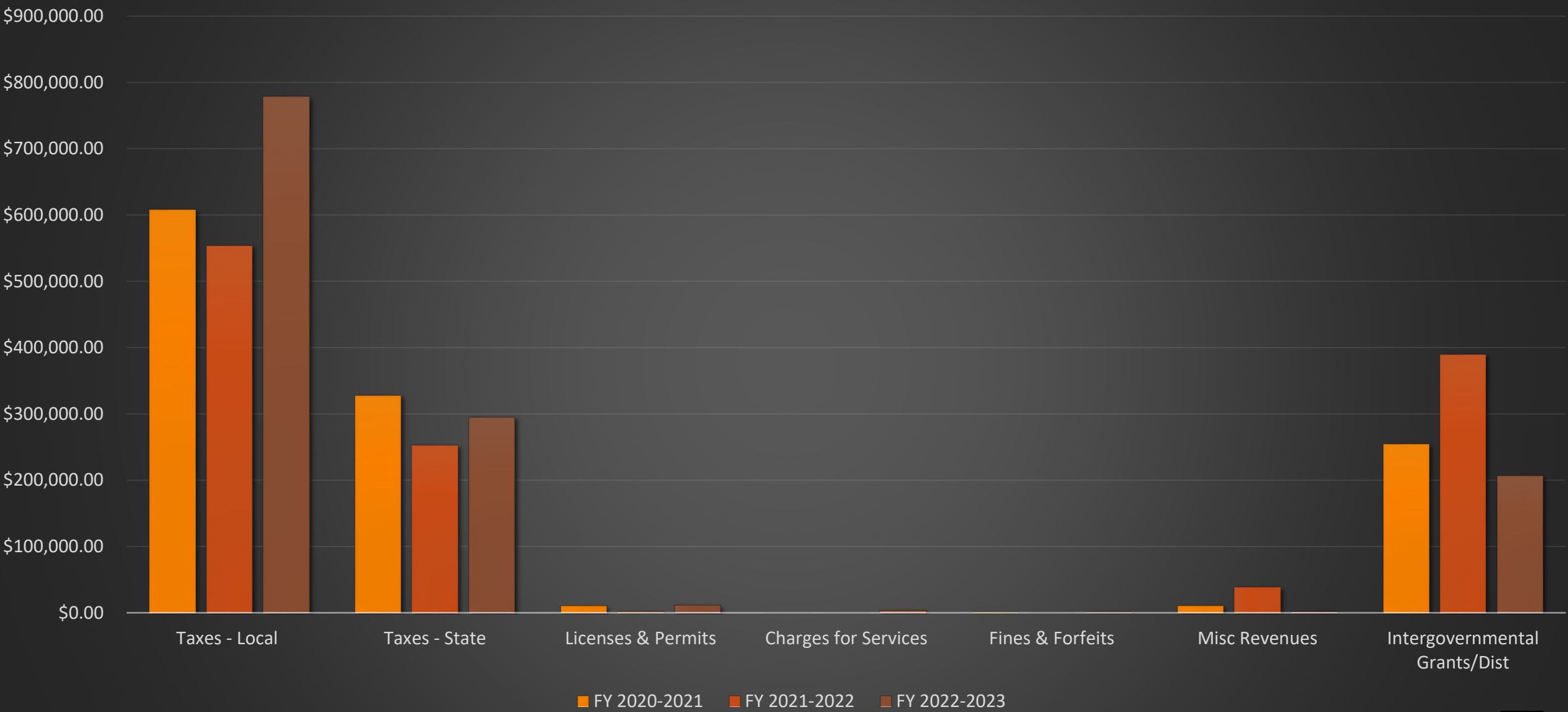
	Projected Beginning Cash 7/1/2022	Budgeted Revenue	Budgeted Expenditures	Transfers In (Out)	Projected Ending Cash 6/30/2023
General Fund					
General Operating Fund	\$ 1,773,233.00	\$ 1,297,255.00	\$ 1,420,881.09	\$ (230,000.00)	\$ 1,419,606.91
Locally Imposed Reserve	\$ 730,010.00	\$ -	\$ -	\$ -	\$ 730,010.00
General Fund Total	\$ 2,503,243.00	\$ 1,297,255.00	\$ 1,420,881.09	\$ (230,000.00)	\$ 2,149,616.91
Special Revenue Funds					
Corrections	\$ 7,062.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 7,062.00
Environmental	\$ 23,000.00	\$ 10,860.00	\$ 10,860.00	\$ -	\$ 23,000.00
Emergency Medical Services	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ 30,000.00	\$ 283,245.00	\$ 252,986.04	\$ (30,258.96)	\$ 30,000.00
Law Enforcement Protection	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -
Municipal Street	\$ 12,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 12,000.00
American Rescue Plan Act	\$ 561,096.50	\$ 561,096.50	\$ 1,122,193.00	\$ -	\$ -
Bill Brown Memorial Fund	\$ 181,412.52	\$ -	\$ 181,412.52	\$ -	\$ -
Fire Excise GRT	\$ 12,000.00	\$ 45,000.00	\$ 32,310.00	\$ -	\$ 24,690.00
EMS GRT	\$ 135,000.00	\$ 155,000.00	\$ 204,091.51	\$ -	\$ 85,908.49
Wildland Fire	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds Total	\$ 961,571.02	\$ 1,119,201.50	\$ 1,867,853.07	\$ (30,258.96)	\$ 182,660.49
Capital Projects Funds					
State Legislative Appropriation Project	\$ -	\$ 1,750,000.00	\$ 1,750,000.00	\$ -	\$ -
Road/Street Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Projects	\$ -	\$ -	\$ 230,000.00	\$ 230,000.00	\$ -
Capital Projects Funds Total	\$ -	\$ 1,750,000.00	\$ 1,980,000.00	\$ 230,000.00	\$ -
Debt Service Funds					
NMFA Loan Debt Service	\$ 54.90	\$ 1,000.00	\$ 30,258.96	\$ 30,258.96	\$ 1,054.90
Debt Service Funds Total	\$ 54.90	\$ 1,000.00	\$ 30,258.96	\$ 30,258.96	\$ 1,054.90
Total All Funds	\$ 3,464,868.92	\$ 4,167,456.50	\$ 5,298,993.12	\$ -	\$ 2,333,332.30

General Operating Fund

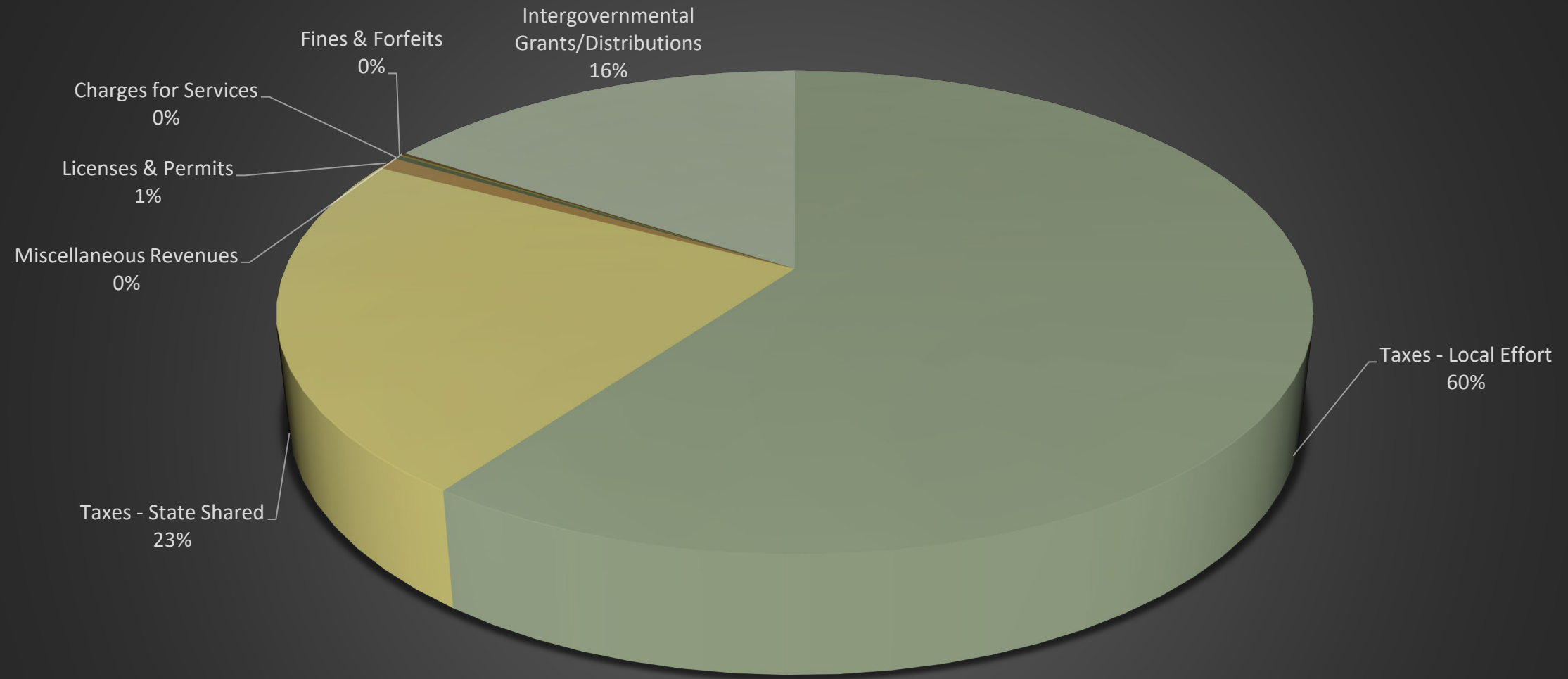
Budget in Brief - Revenue Summary for General Fund

CATEGORY	DESCRIPTION	AMOUNT
Taxes – Local Effort	Franchise Tax, GRT – Local , Property Tax	\$778,455.00
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	\$1,297,255.00

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

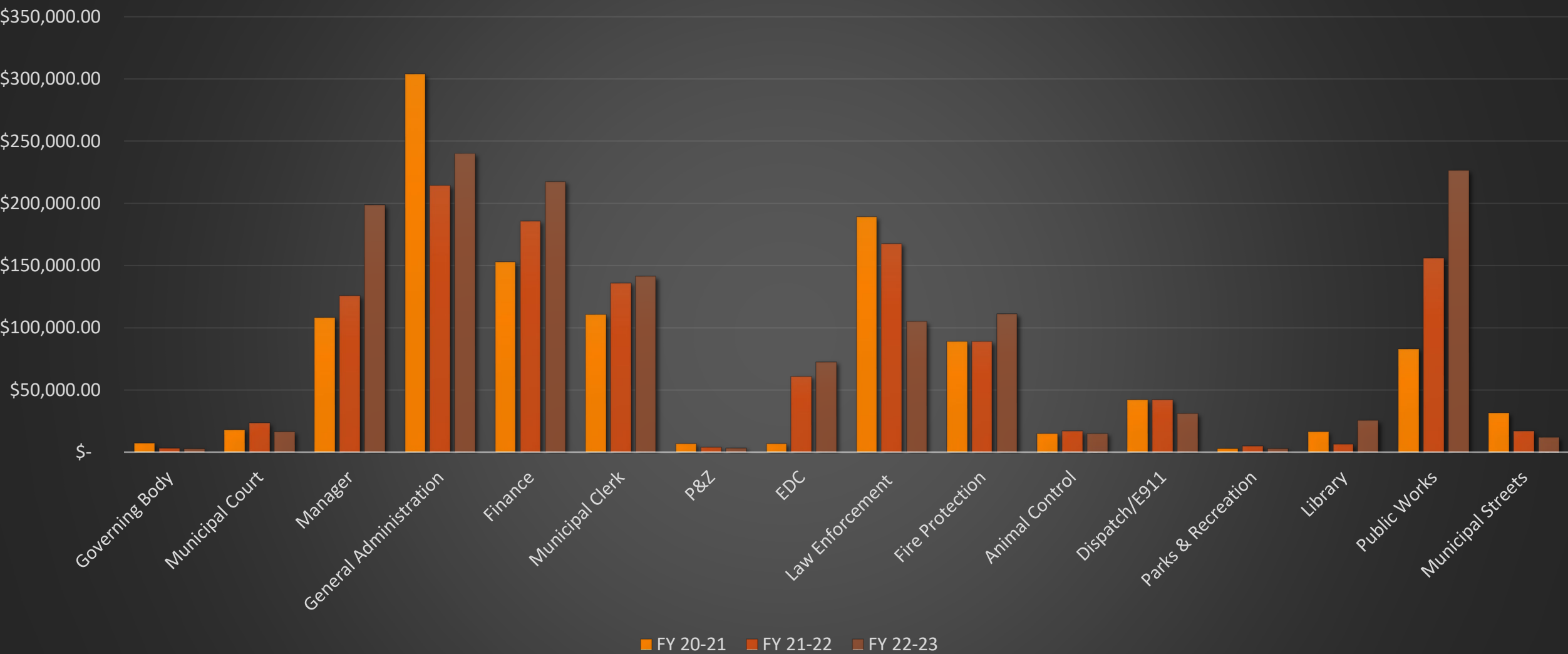
Item 7.

CATEGORY	DESCRIPTION	AMOUNT
Salary & Wages	Salary & Wages for paid Elected Officials, Commissions, On-Call Employees & Full & Part Time Employees (Includes increases for certain employees)	\$656,737.07
Employee Benefits	Social Security, Medicare, Retirement, Workers Comp, SUTA, Health, Dental & Vision Benefits	\$236,733.00
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	\$328,561.62
Supplies	Software, Office Supplies, Safety Supplies, Janitorial Supplies, Equipment Supplies	\$48,827.40
Operating Costs	Employee Training, Surety Bonding, Subscriptions & Dues, Printing/Publishing/Advertising, Postage, Telecommunications, Utilities, Rent of Equipment/Machinery	\$129,972.00
	Expenditure Total	\$1,420,881.09

Budget in Brief - Expenditures by Department (General Fund)

	FY 2021-2022	FY 2022-2023	
	Budget	Budget	Change in Budget
General Fund			
Governing Body	\$ 3,150.00	\$ 2,900.00	\$ (250.00)
Municipal Court	\$ 23,349.00	\$ 16,398.16	\$ (6,950.84)
City Manager	\$ 125,426.00	\$ 198,611.32	\$ 73,185.32
General Administration	\$ 214,088.00	\$ 239,711.62	\$ 25,623.62
Finance	\$ 185,755.00	\$ 217,493.60	\$ 31,738.60
Municipal Clerk	\$ 135,817.00	\$ 141,274.68	\$ 5,457.68
Planning & Zoning	\$ 4,050.00	\$ 3,500.00	\$ (550.00)
Economic Development	\$ 60,900.00	\$ 72,500.00	\$ 11,600.00
Law Enforcement	\$ 167,514.00	\$ 105,000.00	\$ (62,514.00)
Fire Protection	\$ 88,765.00	\$ 111,001.34	\$ 22,236.34
Animal Control	\$ 17,000.00	\$ 15,000.00	\$ (2,000.00)
Dispatch/E911	\$ 42,000.00	\$ 31,000.00	\$ (11,000.00)
Parks & Recreation	\$ 5,000.00	\$ 3,000.00	\$ (2,000.00)
Library	\$ 6,250.00	\$ 25,204.79	\$ 18,954.79
Public Works	\$ 156,122.00	\$ 226,285.58	\$ 70,163.58
Municipal Streets	\$ 17,000.00	\$ 12,000.00	\$ (5,000.00)
General Fund Department			
Total	\$ 1,252,186.00	\$ 1,420,881.09	\$ 168,695.09

Budget in Brief – Expenditures by Department (General Fund)



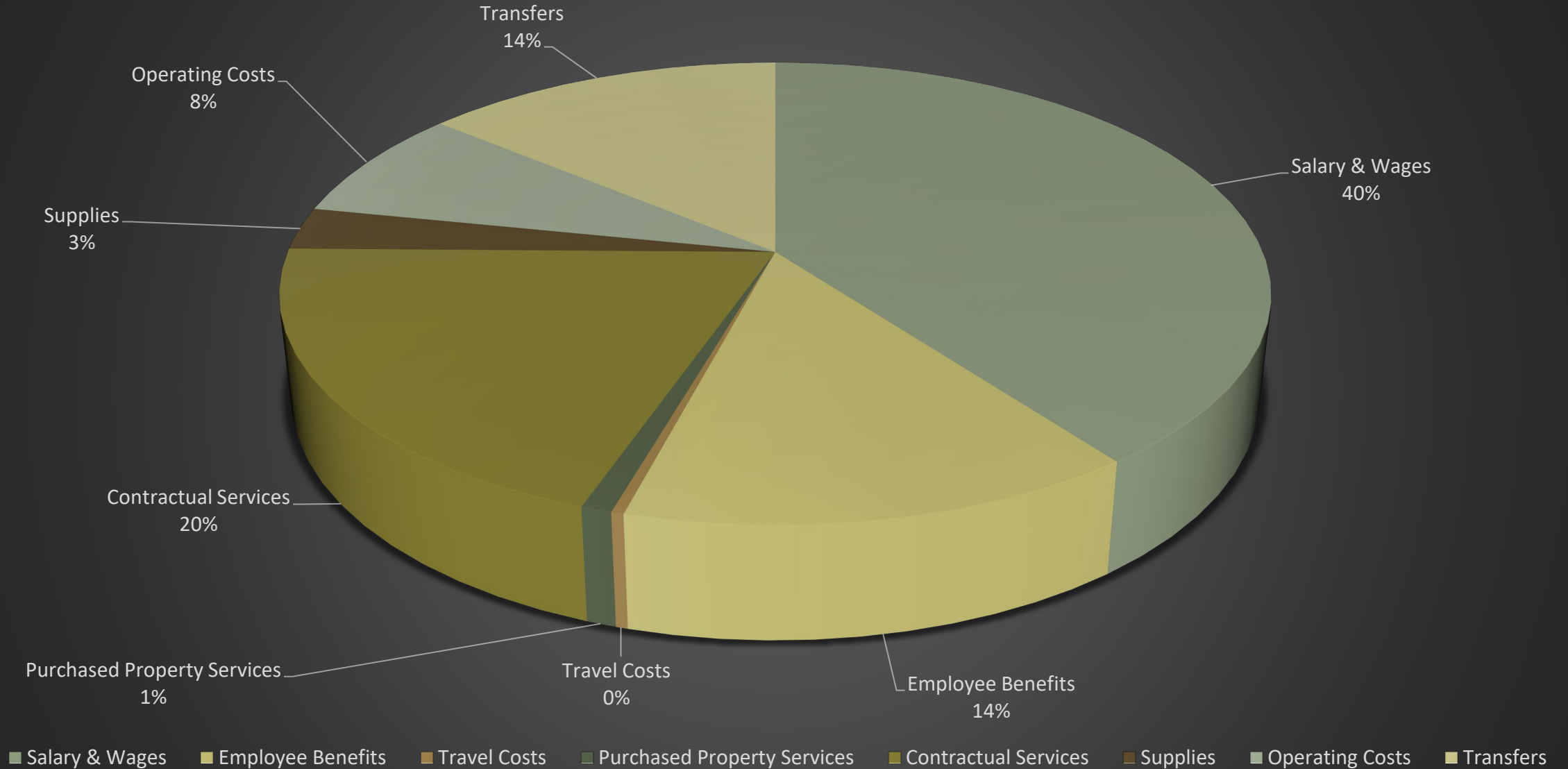
One Time, Non-Capital Expenditures

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	\$111,001.34
Grant Writer	Contracted Grant Writing Services	\$25,000.00
	Expenditure Total	\$206,001.34

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
	Expenditure Total	\$230,000.00

FY 22/23 Budgeted General Fund Expenditures by Category



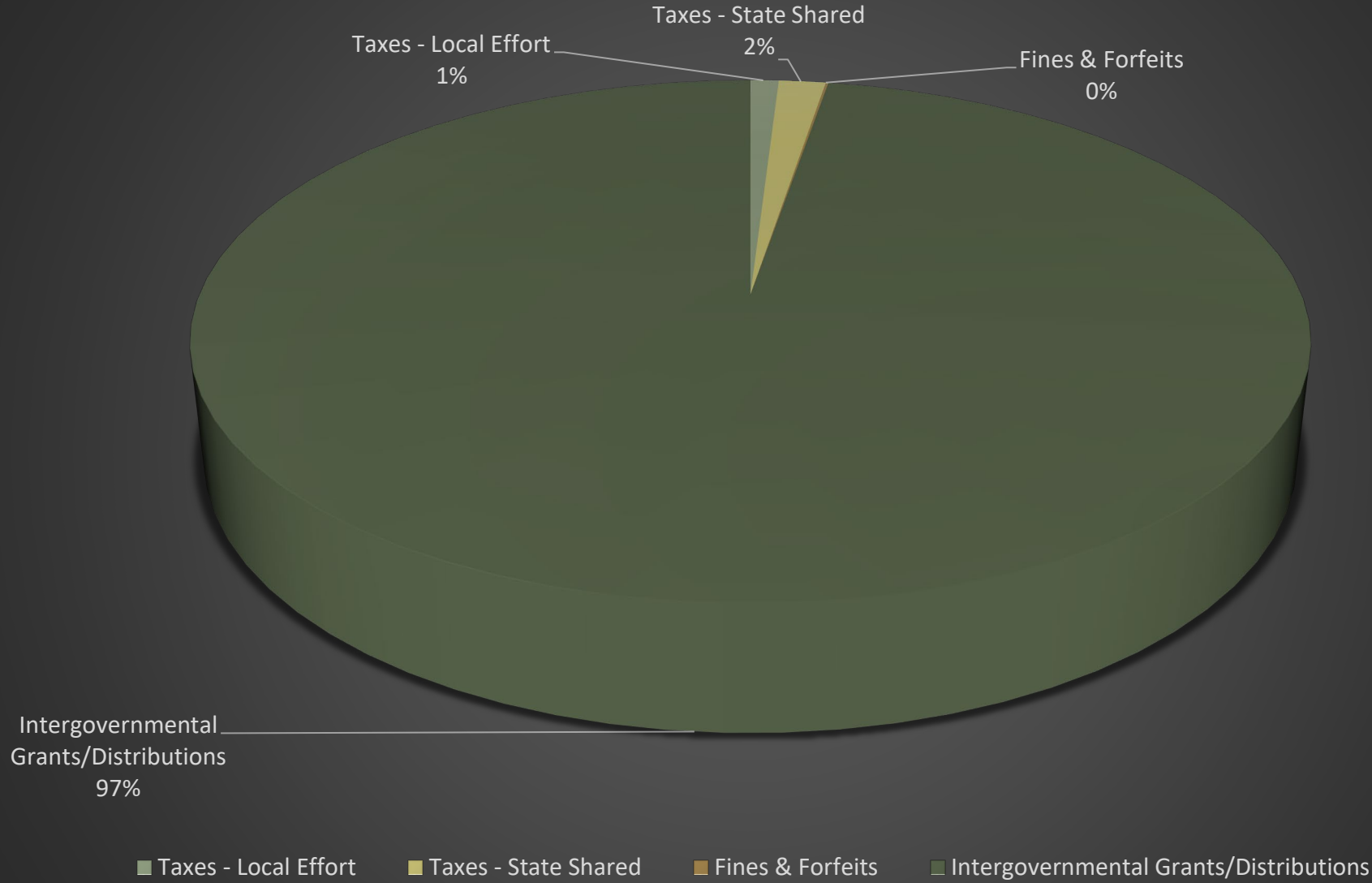
Special Revenue Funds

- * CORRECTIONS FUND * ENVIRONMENTAL GRT FUND
- * FIRE PROTECTION FUND * LAW ENFORCEMENT PROTECTION FUND
- * MUNICIPAL STREET FUND * AMERICAN RESCUE PLAN ACT FUND
- * BILL BROWN – PARKS & 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	\$1,089,341.50
	Revenue Total	\$1,119,201.50

Budget in Brief - Revenue for Special Revenue Funds

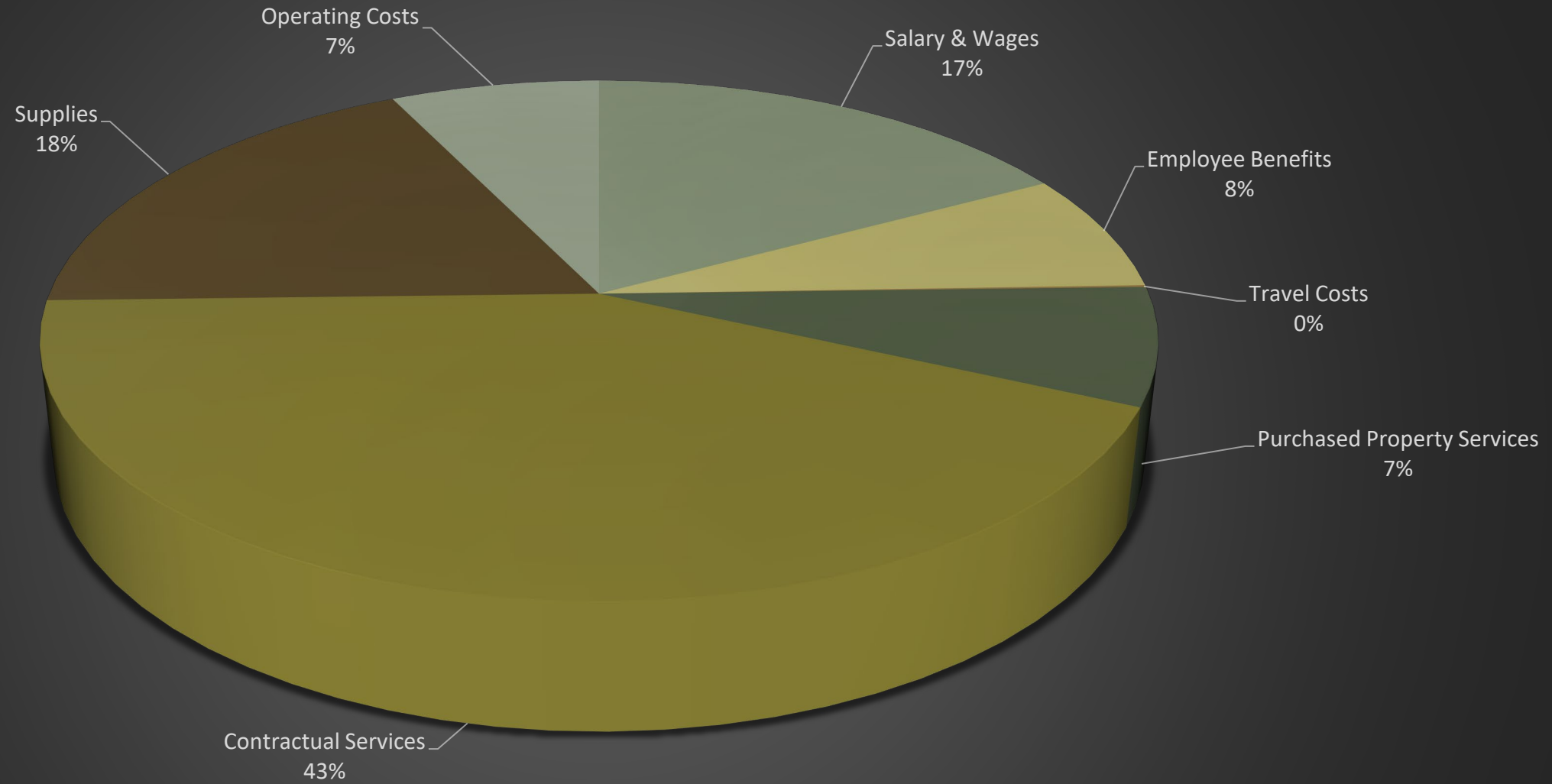


Budget in Brief - Expenditure Summary for Special Revenue Funds Item 7.

CATEGORY	DESCRIPTION	AMOUNT
Salary & Wages	Stipends for Fire/EMS Volunteers, 2 Full Time EMT's, 1 Full Time EMS Coordinator	\$150,380.00
Employee Benefits	Social Security & Medicare, Retirement, Workman's Comp, SUTA, Health, Dental & Vision	\$64,521.51
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	\$160,096.50
Operating Costs	Employee Training, Surety Bonding, Subscriptions & Dues, Printing/Publishing/Advertising, Postage, Telecommunications, Utilities, Rent of Equipment/Machinery	\$63,200.00
Capital Purchases	Equipment & Machinery for Fire Department	\$989,295.06
Transfers	Transfers In/Out (Payment on Fire Truck)	\$30,258.96
	Expenditure Total	\$1,898,112.03

FY 22/23 Budgeted Special Revenue Fund Expenditures by Category

Item 7.

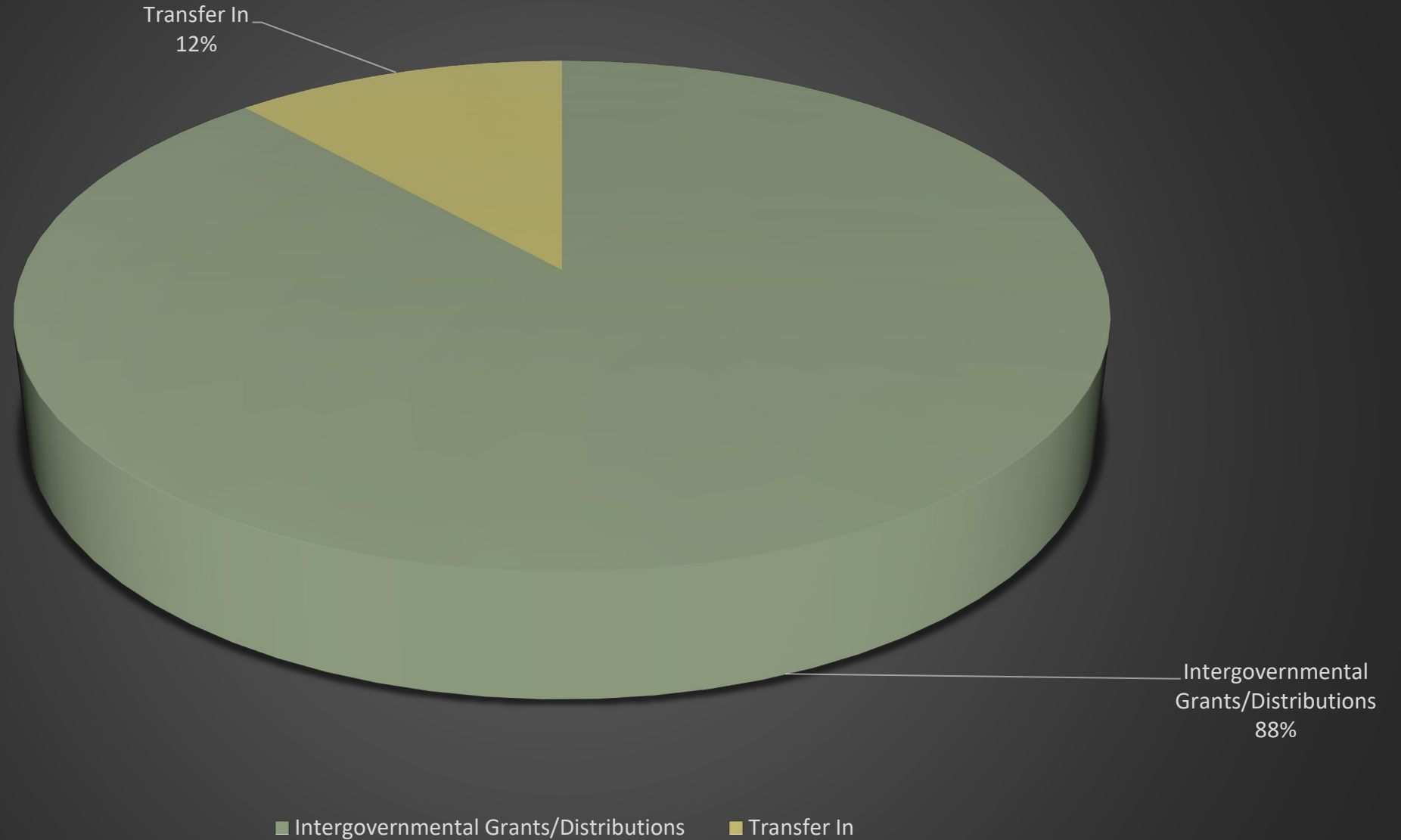


■ Salary & Wages ■ Employee Benefits ■ Travel Costs ■ Purchased Property Services ■ Contractual Services ■ Supplies ■ Operating Costs

Budget in Brief - Revenue Summary for Capital Project Funds

CATEGORY	DESCRIPTION	AMOUNT
Intergovernmental Grants/Distributions	Legislative Appropriations, NMDOT Grants	\$1,750,000.00
Transfers	Transfer In for Capital Projects	\$230,000.00
	Revenue Total	\$1,980,000.00

FY 21/22 Budgeted Capital Project Funds Revenue by Category



Capital Project Funds

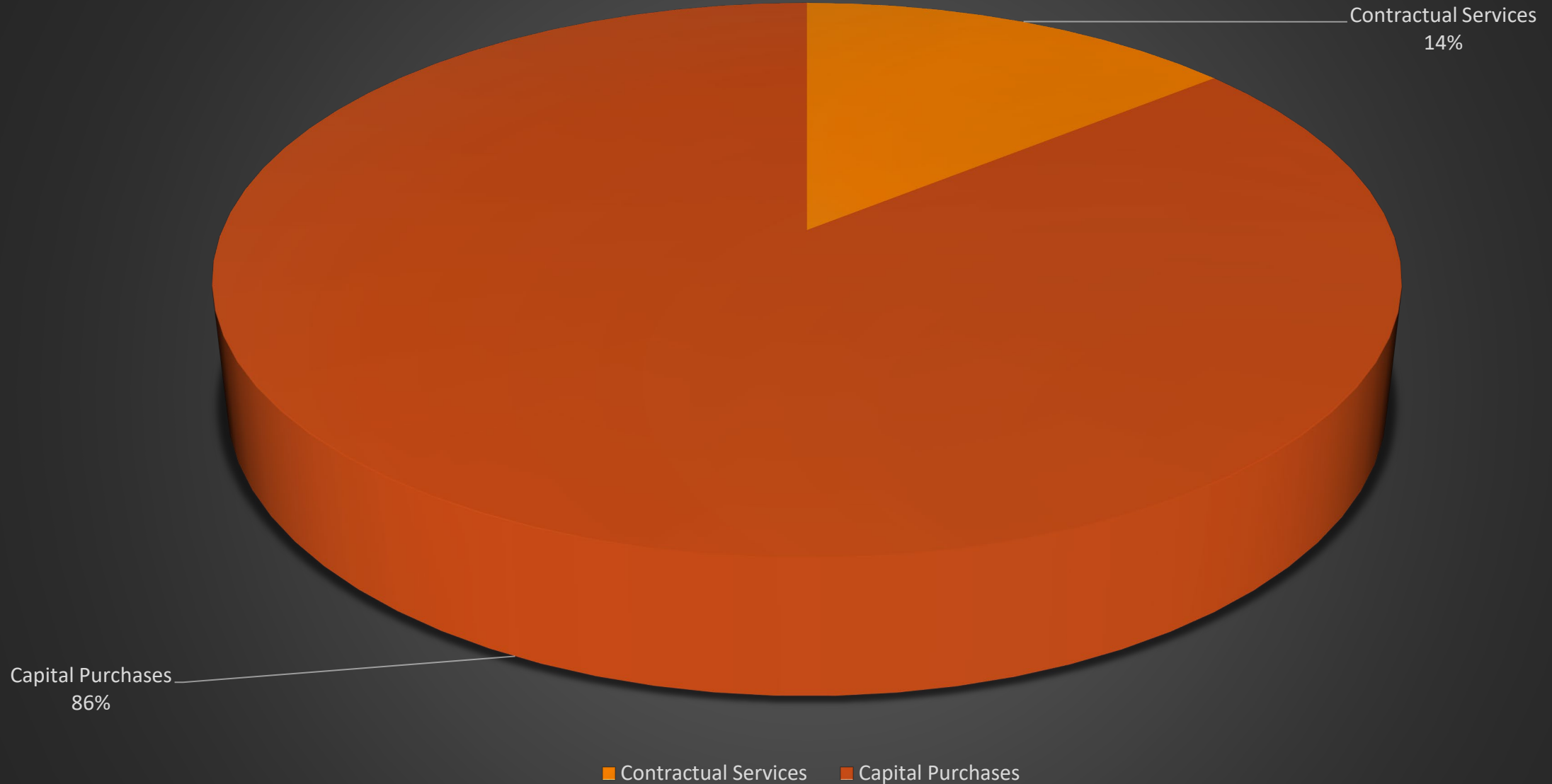
- * STATE LEGISLATIVE APPROPRIATION PROJECTS
 - * ROAD/STREET PROJECTS
 - * OTHER CAPITAL PROJECTS

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	\$1,700,000.00
	Expenditure Total	\$1,980,000.00

Budget in Brief - Expenditures for Capital Project Funds

Item 7.



Debt Service Fund

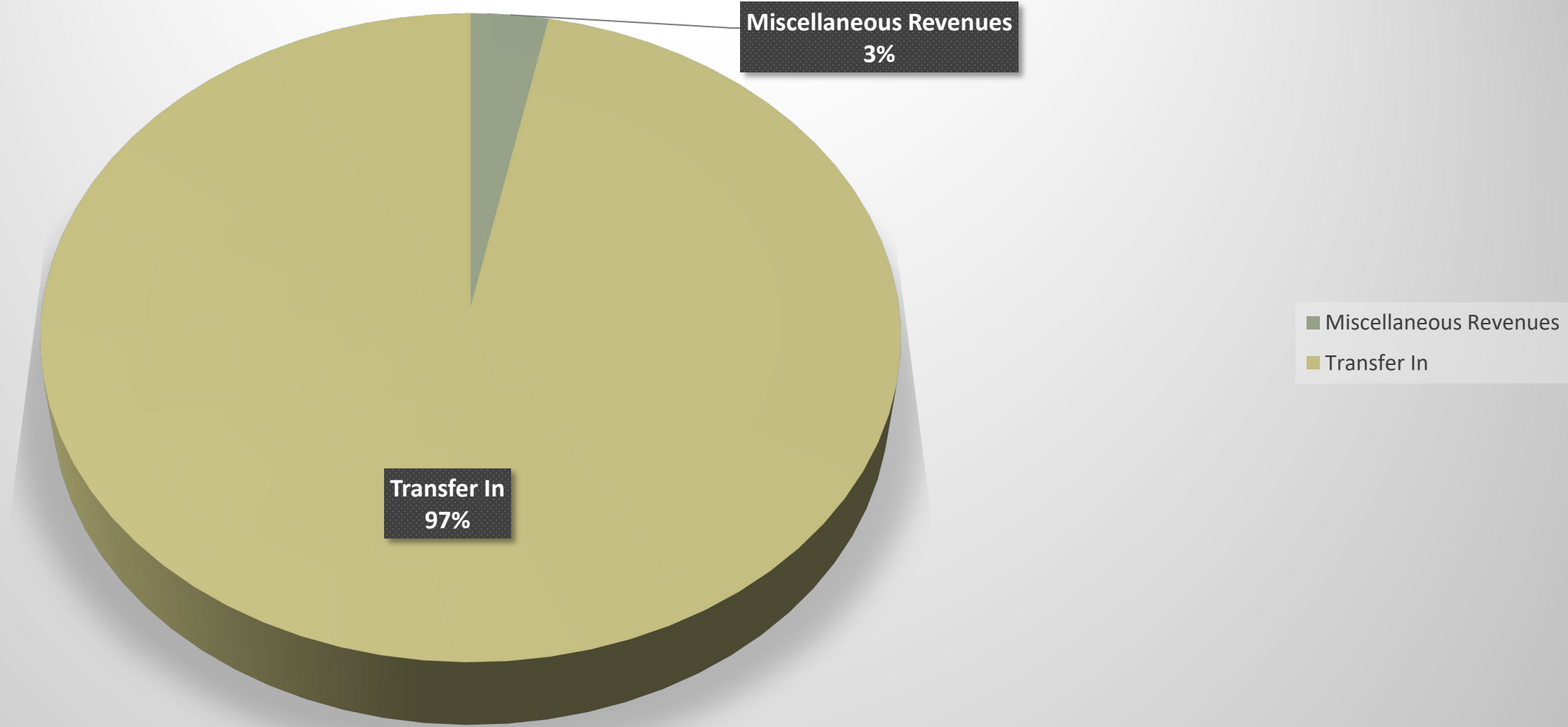
* NMFA LOAN FOR FIRE TRUCK

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

Item 7.

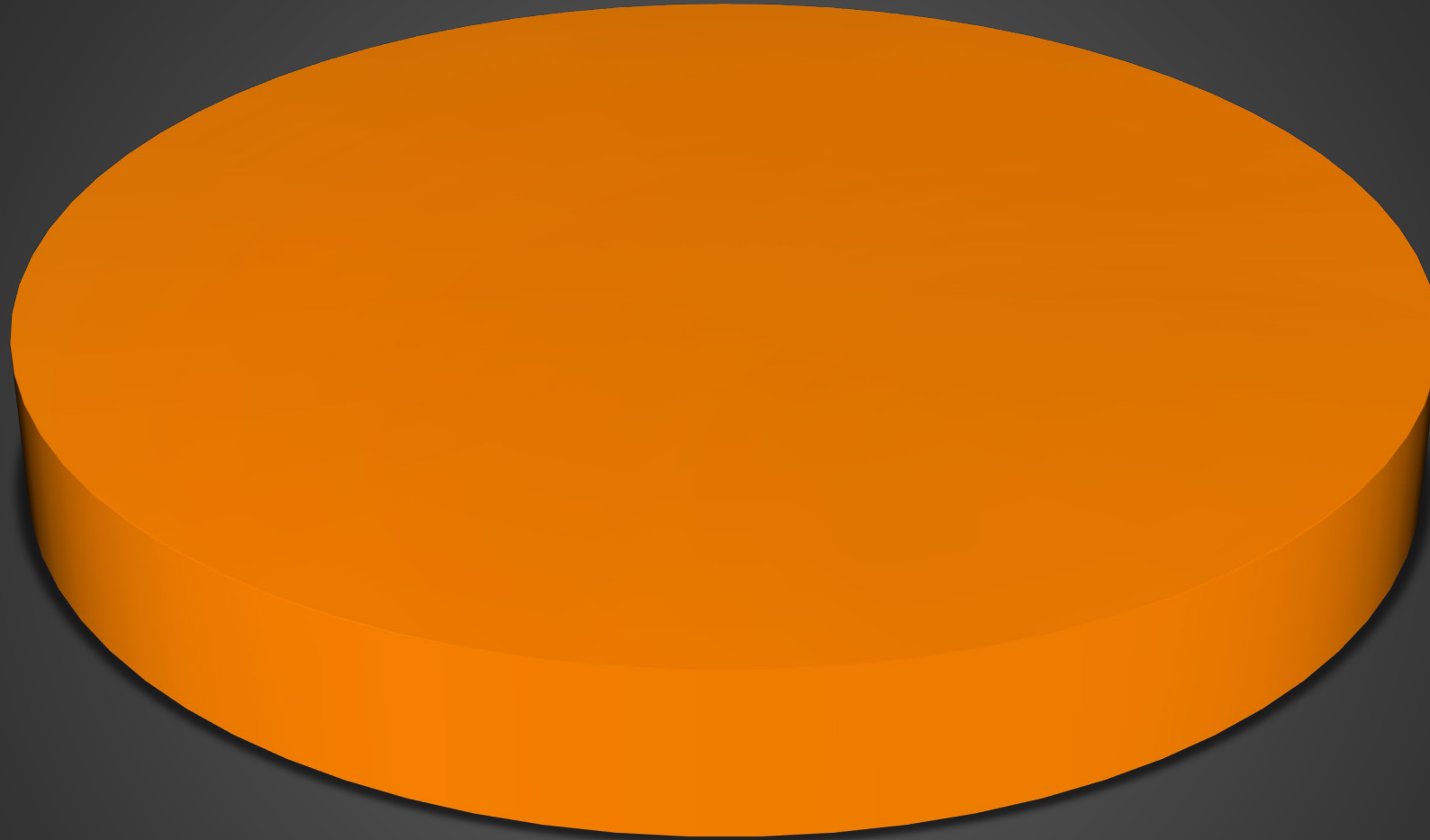


Budget in Brief - Expenditure Summary for Debt Service Funds

Item 7.

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 Item 7.



■ Debt Service

City of Rio Communities Budget Recap FY 2022-2023

	Projected Beginning Cash 7/1/2022	Budgeted Revenue	Budgeted Expenditures	Transfers In (Out)	Projected Ending Cash 6/30/2023
General Fund					
General Operating Fund	\$ 1,773,233.00	\$ 1,297,255.00	\$ 1,420,881.09	\$ (230,000.00)	\$ 1,419,606.91
Locally Imposed Reserve	\$ 730,010.00	\$ -	\$ -	\$ -	\$ 730,010.00
General Fund Total	\$ 2,503,243.00	\$ 1,297,255.00	\$ 1,420,881.09	\$ (230,000.00)	\$ 2,149,616.91
Special Revenue Funds					
Corrections	\$ 7,062.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 7,062.00
Environmental	\$ 23,000.00	\$ 10,860.00	\$ 10,860.00	\$ -	\$ 23,000.00
Emergency Medical Services	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ 30,000.00	\$ 283,245.00	\$ 252,986.04	\$ (30,258.96)	\$ 30,000.00
Law Enforcement Protection	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -
Municipal Street	\$ 12,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 12,000.00
American Rescue Plan Act	\$ 561,096.50	\$ 561,096.50	\$ 1,122,193.00	\$ -	\$ -
Bill Brown Memorial Fund	\$ 181,412.52	\$ -	\$ 181,412.52	\$ -	\$ -
Fire Excise GRT	\$ 12,000.00	\$ 45,000.00	\$ 32,310.00	\$ -	\$ 24,690.00
EMS GRT	\$ 135,000.00	\$ 155,000.00	\$ 204,091.51	\$ -	\$ 85,908.49
Wildland Fire	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds Total	\$ 961,571.02	\$ 1,119,201.50	\$ 1,867,853.07	\$ (30,258.96)	\$ 182,660.49
Capital Projects Funds					
State Legislative Appropriation Project	\$ -	\$ 1,750,000.00	\$ 1,750,000.00	\$ -	\$ -
Road/Street Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Projects	\$ -	\$ -	\$ 230,000.00	\$ 230,000.00	\$ -
Capital Projects Funds Total	\$ -	\$ 1,750,000.00	\$ 1,980,000.00	\$ 230,000.00	\$ -
Debt Service Funds					
NMFA Loan Debt Service	\$ 54.90	\$ 1,000.00	\$ 30,258.96	\$ 30,258.96	\$ 1,054.90
Debt Service Funds Total	\$ 54.90	\$ 1,000.00	\$ 30,258.96	\$ 30,258.96	\$ 1,054.90
Total All Funds	\$ 3,464,868.92	\$ 4,167,456.50	\$ 5,298,993.12	\$ -	\$ 2,333,332.30

Item 7.



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11000 - General Operating Fund							
Department: 0001 - No Department							
11000-0001-41100	Franchise Tax	200,000.00	200,000.00	0.00	0.00	-200,000.00	100.00 %
11000-0001-41250	Gross Receipts Tax-Municipal Local O...	303,000.00	303,000.00	0.00	0.00	-303,000.00	100.00 %
11000-0001-41251	Gross Receipts Tax - Municipal Infrast...	21,744.00	21,744.00	0.00	0.00	-21,744.00	100.00 %
11000-0001-41259	Compensating Tax	1,800.00	1,800.00	0.00	0.00	-1,800.00	100.00 %
11000-0001-41260	Interstate Telecom Gross Receipts	300.00	300.00	0.00	0.00	-300.00	100.00 %
11000-0001-41500	Property Tax - Current	244,611.00	244,611.00	0.00	0.00	-244,611.00	100.00 %
11000-0001-41510	Property Tax - Prior Year	7,000.00	7,000.00	0.00	0.00	-7,000.00	100.00 %
11000-0001-42401	GRT Shared - Municipal Equivalent Di...	275,000.00	275,000.00	0.00	0.00	-275,000.00	100.00 %
11000-0001-42600	Motor Vehicle Excise Tax	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
11000-0001-43100	Animal Licenses	500.00	500.00	0.00	0.00	-500.00	100.00 %
11000-0001-43300	Building Permit	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
11000-0001-43400	Business Licenses/Registration	3,000.00	3,000.00	0.00	0.00	-3,000.00	100.00 %
11000-0001-43800	Zoning Permits	150.00	150.00	0.00	0.00	-150.00	100.00 %
11000-0001-43900	Other Licenses and Permits	6,500.00	6,500.00	0.00	0.00	-6,500.00	100.00 %
11000-0001-44030	Animal Pound Fees	300.00	300.00	0.00	0.00	-300.00	100.00 %
11000-0001-44150	Printing & Copying	100.00	100.00	0.00	0.00	-100.00	100.00 %
11000-0001-44190	Rental Fees	500.00	500.00	0.00	0.00	-500.00	100.00 %
11000-0001-44990	Other Charges for Services	2,500.00	2,500.00	0.00	0.00	-2,500.00	100.00 %
Budget Notes							
Subject	Description						
Notary Fees	Notary Fees						
11000-0001-45020	Court Fines	1,200.00	1,200.00	0.00	0.00	-1,200.00	100.00 %
11000-0001-45040	Library Fees	150.00	150.00	0.00	0.00	-150.00	100.00 %
11000-0001-46030	Interest Income	1,900.00	1,900.00	0.00	0.00	-1,900.00	100.00 %
11000-0001-47140	Small Cities Assistance (TRD)	200,000.00	200,000.00	0.00	0.00	-200,000.00	100.00 %
11000-0001-47499	Other State Grants	6,000.00	6,000.00	0.00	0.00	-6,000.00	100.00 %
	Department: 0001 - No Department Total:	1,297,255.00	1,297,255.00	0.00	0.00	-1,297,255.00	100.00 %
Department: 1001 - Governing Body							
11000-1001-53010	Travel - Elected Officials	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-1001-57050	Employee Training	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-1001-57070	Insurance - General Liability/Property	1,900.00	1,900.00	0.00	0.00	1,900.00	100.00 %
	Department: 1001 - Governing Body Total:	2,900.00	2,900.00	0.00	0.00	2,900.00	100.00 %
Department: 1009 - Municipal Court							
11000-1009-51010	Salaries - Elected Officials	3,600.00	3,600.00	0.00	0.00	3,600.00	100.00 %
11000-1009-51030	Salaries - Term Position	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-1009-51040	Salaries - Part-Time Positions	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
11000-1009-52010	FICA - Regular	533.20	533.20	0.00	0.00	533.20	100.00 %
11000-1009-52011	FICA - Medicare	124.70	124.70	0.00	0.00	124.70	100.00 %
11000-1009-52020	Retirement	382.50	382.50	0.00	0.00	382.50	100.00 %
11000-1009-52090	Unemployment Compensation	25.50	25.50	0.00	0.00	25.50	100.00 %
11000-1009-52110	Workers' Compensation Employer's F...	4.60	4.60	0.00	0.00	4.60	100.00 %
11000-1009-52120	Workers' Compensation (Self Insured)	0.26	0.26	0.00	0.00	0.26	100.00 %
11000-1009-53010	Travel - Elected Officials	250.00	250.00	0.00	0.00	250.00	100.00 %
11000-1009-53030	Travel - Employees	250.00	250.00	0.00	0.00	250.00	100.00 %
11000-1009-56010	Software	1,877.40	1,877.40	0.00	0.00	1,877.40	100.00 %
11000-1009-56020	Supplies - General Office	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-1009-56040	Supplies-Furniture/Fixtures/Equipme...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11000-1009-56090	Supplies - Safety	100.00	100.00	0.00	0.00	100.00	100.00 %
11000-1009-57050	Employee Training	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
11000-1009-57071	Surety Bonding	300.00	300.00	0.00	0.00	300.00	100.00 %
11000-1009-57080	Postage	150.00	150.00	0.00	0.00	150.00	100.00 %
11000-1009-57150	Subscriptions & Dues	300.00	300.00	0.00	0.00	300.00	100.00 %
Department: 1009 - Municipal Court Total:		16,398.16	16,398.16	0.00	0.00	16,398.16	100.00 %
Department: 2001 - Manager							
11000-2001-51020	Salaries - Full-Time Positions	138,614.58	138,614.58	0.00	0.00	138,614.58	100.00 %
11000-2001-52010	FICA - Regular	8,594.10	8,594.10	0.00	0.00	8,594.10	100.00 %
11000-2001-52011	FICA - Medicare	2,009.91	2,009.91	0.00	0.00	2,009.91	100.00 %
11000-2001-52020	Retirement	10,604.02	10,604.02	0.00	0.00	10,604.02	100.00 %
11000-2001-52030	Health and Medical Premiums	30,442.56	30,442.56	0.00	0.00	30,442.56	100.00 %
11000-2001-52040	Life Insurance Premiums	106.08	106.08	0.00	0.00	106.08	100.00 %
11000-2001-52050	Dental Insurance Premiums	1,861.44	1,861.44	0.00	0.00	1,861.44	100.00 %
11000-2001-52060	Vision Insurance Medical Premiums	319.68	319.68	0.00	0.00	319.68	100.00 %
11000-2001-52090	Unemployment Compensation	183.48	183.48	0.00	0.00	183.48	100.00 %
11000-2001-52110	Workers' Compensation Employer's F...	18.40	18.40	0.00	0.00	18.40	100.00 %
11000-2001-52120	Workers' Compensation (Self Insured)	7.07	7.07	0.00	0.00	7.07	100.00 %
11000-2001-53030	Travel - Employees	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11000-2001-56020	Supplies - General Office	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-2001-56040	Supplies-Furniture/Fixtures/Equipme...	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-2001-56120	Supplies - Vehicle Fuel	350.00	350.00	0.00	0.00	350.00	100.00 %
11000-2001-57050	Employee Training	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11000-2001-57150	Subscriptions & Dues	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
11000-2001-57160	Telecommunications	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
Department: 2001 - Manager Total:		198,611.32	198,611.32	0.00	0.00	198,611.32	100.00 %
Department: 2002 - General Administration							
11000-2002-54010	Maintenance & Repairs - Building/Str...	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
11000-2002-54050	Maintenance & Repair - Furniture/Fix...	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
11000-2002-54060	Maintenance Supplies	250.00	250.00	0.00	0.00	250.00	100.00 %
11000-2002-55010	Contract - Audit	22,761.62	22,761.62	0.00	0.00	22,761.62	100.00 %
11000-2002-55020	Contract - Attorney Fees	37,800.00	37,800.00	0.00	0.00	37,800.00	100.00 %
11000-2002-55030	Contract - Professional Services	31,000.00	31,000.00	0.00	0.00	31,000.00	100.00 %
Budget Notes							
Subject	Description						
\$25,000	Contracted Grant Writer						
11000-2002-55999	Contract - Other Services	14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
11000-2002-56010	Software	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
11000-2002-56020	Supplies - General Office	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11000-2002-56040	Supplies-Furniture/Fixtures/Equipme...	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
11000-2002-56050	Supplies - Janitorial/Maintenance	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-2002-56999	Supplies - Other	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11000-2002-57070	Insurance - General Liability/Property	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
11000-2002-57080	Postage	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
11000-2002-57090	Printing/Publishing/Advertising	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
11000-2002-57130	Rent of Equipment/Machinery	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00 %
11000-2002-57150	Subscriptions & Dues	4,100.00	4,100.00	0.00	0.00	4,100.00	100.00 %
11000-2002-57160	Telecommunications	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
11000-2002-57170	Utilities - Electricity	5,200.00	5,200.00	0.00	0.00	5,200.00	100.00 %
11000-2002-57171	Utilities - Natural Gas	9,600.00	9,600.00	0.00	0.00	9,600.00	100.00 %
11000-2002-57173	Utilities - Water	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
11000-2002-57800	GRT Administrative Fee	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
Department: 2002 - General Administration Total:		239,711.62	239,711.62	0.00	0.00	239,711.62	100.00 %
Department: 2004 - Finance/Budget/Accounting							
11000-2004-51020	Salaries - Full-Time Positions	144,879.41	144,879.41	0.00	0.00	144,879.41	100.00 %
11000-2004-52010	FICA - Regular	8,982.52	8,982.52	0.00	0.00	8,982.52	100.00 %
11000-2004-52011	FICA - Medicare	2,100.75	2,100.75	0.00	0.00	2,100.75	100.00 %
11000-2004-52020	Retirement	11,083.27	11,083.27	0.00	0.00	11,083.27	100.00 %
11000-2004-52030	Health and Medical Premiums	39,727.20	39,727.20	0.00	0.00	39,727.20	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
11000-2004-52040	Life Insurance Premiums	159.12	159.12	0.00	0.00	159.12	100.00 %
11000-2004-52050	Dental Insurance Premiums	2,575.20	2,575.20	0.00	0.00	2,575.20	100.00 %
11000-2004-52060	Vision Insurance Medical Premiums	445.92	445.92	0.00	0.00	445.92	100.00 %
11000-2004-52090	Unemployment Compensation	275.22	275.22	0.00	0.00	275.22	100.00 %
11000-2004-52110	Workers' Compensation Employer's F...	27.60	27.60	0.00	0.00	27.60	100.00 %
11000-2004-52120	Workers' Compensation (Self Insured)	7.39	7.39	0.00	0.00	7.39	100.00 %
11000-2004-53030	Travel - Employees	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11000-2004-56020	Supplies - General Office	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
11000-2004-56040	Supplies-Furniture/Fixtures/Equipme...	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-2004-57050	Employee Training	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
11000-2004-57071	Surety Bonding	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-2004-57080	Postage	150.00	150.00	0.00	0.00	150.00	100.00 %
11000-2004-57160	Telecommunications	1,080.00	1,080.00	0.00	0.00	1,080.00	100.00 %
Department: 2004 - Finance/Budget/Accounting Total:		217,493.60	217,493.60	0.00	0.00	217,493.60	100.00 %
Department: 2008 - Municipal Clerk							
11000-2008-51020	Salaries - Full-Time Positions	81,028.48	81,028.48	0.00	0.00	81,028.48	100.00 %
11000-2008-51040	Salaries - Part-Time Positions	18,850.00	18,850.00	0.00	0.00	18,850.00	100.00 %
11000-2008-52010	FICA - Regular	6,192.47	6,192.47	0.00	0.00	6,192.47	100.00 %
11000-2008-52011	FICA - Medicare	1,448.24	1,448.24	0.00	0.00	1,448.24	100.00 %
11000-2008-52020	Retirement	7,640.70	7,640.70	0.00	0.00	7,640.70	100.00 %
11000-2008-52030	Health and Medical Premiums	18,821.28	18,821.28	0.00	0.00	18,821.28	100.00 %
11000-2008-52040	Life Insurance Premiums	53.04	53.04	0.00	0.00	53.04	100.00 %
11000-2008-52050	Dental Insurance Premiums	930.72	930.72	0.00	0.00	930.72	100.00 %
11000-2008-52060	Vision Insurance Medical Premiums	159.84	159.84	0.00	0.00	159.84	100.00 %
11000-2008-52090	Unemployment Compensation	275.22	275.22	0.00	0.00	275.22	100.00 %
11000-2008-52110	Workers' Compensation Employer's F...	27.60	27.60	0.00	0.00	27.60	100.00 %
11000-2008-52120	Workers' Compensation (Self Insured)	5.09	5.09	0.00	0.00	5.09	100.00 %
11000-2008-53030	Travel - Employees	1,800.00	1,800.00	0.00	0.00	1,800.00	100.00 %
11000-2008-56020	Supplies - General Office	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
11000-2008-57050	Employee Training	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11000-2008-57080	Postage	100.00	100.00	0.00	0.00	100.00	100.00 %
11000-2008-57150	Subscriptions & Dues	450.00	450.00	0.00	0.00	450.00	100.00 %
11000-2008-57160	Telecommunications	492.00	492.00	0.00	0.00	492.00	100.00 %
Department: 2008 - Municipal Clerk Total:		141,274.68	141,274.68	0.00	0.00	141,274.68	100.00 %
Department: 2012 - Planning & Zoning							
11000-2012-51030	Salaries - Term Position	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
Department: 2012 - Planning & Zoning Total:		3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
Department: 2014 - Economic Development							
11000-2014-51030	Salaries - Term Position	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
11000-2014-55030	Contract - Professional Services	70,000.00	70,000.00	0.00	0.00	70,000.00	100.00 %
Budget Notes							
Subject	Description						
Ralph Mims	\$60,000.00						
Sunny 505	\$10,000.00						
Department: 2014 - Economic Development Total:		72,500.00	72,500.00	0.00	0.00	72,500.00	100.00 %
Department: 3001 - Law Enforcement							
11000-3001-55030	Contract - Professional Services	105,000.00	105,000.00	0.00	0.00	105,000.00	100.00 %
Department: 3001 - Law Enforcement Total:		105,000.00	105,000.00	0.00	0.00	105,000.00	100.00 %
Department: 3002 - Fire Protection							
11000-3002-51020	Salaries - Full-Time Positions	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00 %
11000-3002-51050	Salaries - Temporary Positions	62,400.00	62,400.00	0.00	0.00	62,400.00	100.00 %
Budget Notes							
Subject	Description						
Code Enforcement Operation	Special Code Enforcement Operation - Stipends for 4 Volunteer Fire Fighters @ \$15/hour for 1040/year each						
11000-3002-52010	FICA - Regular	6,038.80	6,038.80	0.00	0.00	6,038.80	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
11000-3002-52011	FICA - Medicare	1,412.30	1,412.30	0.00	0.00	1,412.30	100.00 %
11000-3002-52020	Retirement	4,077.50	4,077.50	0.00	0.00	4,077.50	100.00 %
11000-3002-52090	Unemployment Compensation	91.74	91.74	0.00	0.00	91.74	100.00 %
11000-3002-52120	Workers' Compensation (Self Insured)	1,981.00	1,981.00	0.00	0.00	1,981.00	100.00 %
Department: 3002 - Fire Protection Total:		111,001.34	111,001.34	0.00	0.00	111,001.34	100.00 %
Department: 3004 - Animal Control							
11000-3004-55999	Contract - Other Services	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
Department: 3004 - Animal Control Total:		15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
Department: 3005 - Dispatch/E911							
11000-3005-55999	Contract - Other Services	31,000.00	31,000.00	0.00	0.00	31,000.00	100.00 %
Department: 3005 - Dispatch/E911 Total:		31,000.00	31,000.00	0.00	0.00	31,000.00	100.00 %
Department: 4003 - Parks & Recreation							
11000-4003-57999	Other Operating Costs	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
Budget Notes							
Subject	Description						
Youth Program	Youth Program w/ City of Belen						
Department: 4003 - Parks & Recreation Total:		3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
Department: 4004 - Library							
11000-4004-51040	Salaries - Part-Time Positions	18,200.00	18,200.00	0.00	0.00	18,200.00	100.00 %
Budget Notes							
Subject	Description						
Librarian	1040 hours/year @ \$17.50/hr						
11000-4004-52010	FICA - Regular	1,128.40	1,128.40	0.00	0.00	1,128.40	100.00 %
11000-4004-52011	FICA - Medicare	263.90	263.90	0.00	0.00	263.90	100.00 %
11000-4004-52020	Retirement	1,392.30	1,392.30	0.00	0.00	1,392.30	100.00 %
11000-4004-52090	Unemployment Compensation	60.06	60.06	0.00	0.00	60.06	100.00 %
11000-4004-52110	Workers' Compensation Employer's F...	9.20	9.20	0.00	0.00	9.20	100.00 %
11000-4004-52120	Workers' Compensation (Self Insured)	0.93	0.93	0.00	0.00	0.93	100.00 %
11000-4004-53030	Travel - Employees	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11000-4004-56010	Software	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
11000-4004-56020	Supplies - General Office	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-4004-57050	Employee Training	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-4004-57080	Postage	250.00	250.00	0.00	0.00	250.00	100.00 %
11000-4004-57150	Subscriptions & Dues	400.00	400.00	0.00	0.00	400.00	100.00 %
Department: 4004 - Library Total:		25,204.79	25,204.79	0.00	0.00	25,204.79	100.00 %
Department: 5101 - Public Works							
11000-5101-51020	Salaries - Full-Time Positions	136,684.60	136,684.60	0.00	0.00	136,684.60	100.00 %
11000-5101-51040	Salaries - Part-Time Positions	5,980.00	5,980.00	0.00	0.00	5,980.00	100.00 %
11000-5101-52010	FICA - Regular	8,845.21	8,845.21	0.00	0.00	8,845.21	100.00 %
11000-5101-52011	FICA - Medicare	2,068.64	2,068.64	0.00	0.00	2,068.64	100.00 %
11000-5101-52020	Retirement	10,913.84	10,913.84	0.00	0.00	10,913.84	100.00 %
11000-5101-52030	Health and Medical Premiums	34,042.56	34,042.56	0.00	0.00	34,042.56	100.00 %
11000-5101-52040	Life Insurance Premiums	159.12	159.12	0.00	0.00	159.12	100.00 %
11000-5101-52050	Dental Insurance Premiums	1,861.44	1,861.44	0.00	0.00	1,861.44	100.00 %
11000-5101-52060	Vision Insurance Medical Premiums	319.68	319.68	0.00	0.00	319.68	100.00 %
11000-5101-52090	Unemployment Compensation	335.35	335.35	0.00	0.00	335.35	100.00 %
11000-5101-52110	Workers' Compensation Employer's F...	36.80	36.80	0.00	0.00	36.80	100.00 %
11000-5101-52120	Workers' Compensation (Self Insured)	5,538.34	5,538.34	0.00	0.00	5,538.34	100.00 %
11000-5101-54040	Maintenance & Repairs - Vehicles	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
11000-5101-55999	Contract - Other Services	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
11000-5101-56030	Supplies - Field Supplies	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
11000-5101-56040	Supplies-Furniture/Fixtures/Equipme...	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
11000-5101-56110	Supplies - Uniforms/Linen	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11000-5101-56120	Supplies - Vehicle Fuel	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
11000-5101-56122	Supplies - Vehicle Tires	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
11000-5101-56999	Supplies - Other	500.00	500.00	0.00	0.00	500.00	100.00 %
11000-5101-57070	Insurance - General Liability/Property	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
11000-5101-57130	Rent of Equipment/Machinery	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11000-5101-57160	Telecommunications	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
Department: 5101 - Public Works Total:		226,285.58	226,285.58	0.00	0.00	226,285.58	100.00 %
Department: 5104 - Highways and Streets							
11000-5104-57170	Utilities - Electricity	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
Department: 5104 - Highways and Streets Total:		12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
Department: 9999 - Transfers							
11000-9999-61200	Transfers Out	230,000.00	230,000.00	0.00	0.00	230,000.00	100.00 %
Budget Notes							
Subject	Description						
Annexation	\$80,000.00						
City Hall Improvements	\$50,000.00						
Engineering and/or Architectural (On-Call Projects)	\$100,000.00						
Department: 9999 - Transfers Total:		230,000.00	230,000.00	0.00	0.00	230,000.00	100.00 %
Fund: 11000 - General Operating Fund Surplus (Deficit):		-353,626.09	-353,626.09	0.00	0.00	353,626.09	100.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 20100 - Corrections						
Department: 0001 - No Department						
20100-0001-45010 Correction Fees	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
Department: 0001 - No Department Total:	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
Department: 8003 - General Corrections						
20100-8003-57010 Care of Prisoners	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
Department: 8003 - General Corrections Total:	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
Fund: 20100 - Corrections Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 20200 - Environmental						
Department: 0001 - No Department						
20200-0001-41253 Gross Receipts Tax - Municipal Enviro...	10,860.00	10,860.00	0.00	0.00	-10,860.00	100.00 %
Department: 0001 - No Department Total:	10,860.00	10,860.00	0.00	0.00	-10,860.00	100.00 %
Department: 5009 - Environmental						
20200-5009-55999 Contract - Other Services	10,860.00	10,860.00	0.00	0.00	10,860.00	100.00 %
Department: 5009 - Environmental Total:	10,860.00	10,860.00	0.00	0.00	10,860.00	100.00 %
Fund: 20200 - Environmental Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 20900 - Fire Protection							
Department: 0001 - No Department							
20900-0001-47100	State - Fire Marshall Allotment	283,245.00	283,245.00	0.00	0.00	-283,245.00	100.00 %
Department: 0001 - No Department Total:		283,245.00	283,245.00	0.00	0.00	-283,245.00	100.00 %
Department: 3002 - Fire Protection							
20900-3002-53030	Travel - Employees	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
20900-3002-54010	Maintenance & Repairs - Building/Str...	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
20900-3002-54020	Maintenance & Repairs - Contracts	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
20900-3002-54040	Maintenance & Repairs - Vehicles	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
20900-3002-54050	Maintenance & Repair - Furniture/Fix...	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
20900-3002-54060	Maintenance Supplies	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
20900-3002-55030	Contract - Professional Services	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
20900-3002-55999	Contract - Other Services	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
20900-3002-56010	Software	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
20900-3002-56020	Supplies - General Office	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
20900-3002-56030	Supplies - Field Supplies	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
20900-3002-56040	Supplies-Furniture/Fixtures/Equipme...	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
20900-3002-56070	Supplies - Medical	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
20900-3002-56110	Supplies - Uniforms/Linen	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
20900-3002-56120	Supplies - Vehicle Fuel	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
20900-3002-56121	Supplies - Vehicle Lubricants/Anti-Fre...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
20900-3002-56122	Supplies - Vehicle Tires	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
20900-3002-56999	Supplies - Other	500.00	500.00	0.00	0.00	500.00	100.00 %
20900-3002-57070	Insurance - General Liability/Property	21,000.00	21,000.00	0.00	0.00	21,000.00	100.00 %
20900-3002-57080	Postage	50.00	50.00	0.00	0.00	50.00	100.00 %
20900-3002-57090	Printing/Publishing/Advertising	150.00	150.00	0.00	0.00	150.00	100.00 %
20900-3002-57130	Rent of Equipment/Machinery	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
20900-3002-57160	Telecommunications	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
20900-3002-57170	Utilities - Electricity	14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
20900-3002-57171	Utilities - Natural Gas	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
20900-3002-57172	Utilities - Propane/Butane	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
20900-3002-57173	Utilities - Water	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
20900-3002-58020	Equipment & Machinery	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
20900-3002-58080	Vehicles	31,786.04	31,786.04	0.00	0.00	31,786.04	100.00 %
Department: 3002 - Fire Protection Total:		252,986.04	252,986.04	0.00	0.00	252,986.04	100.00 %
Department: 9999 - Transfers							
20900-9999-61200	Transfers Out	30,258.96	30,258.96	0.00	0.00	30,258.96	100.00 %
Department: 9999 - Transfers Total:		30,258.96	30,258.96	0.00	0.00	30,258.96	100.00 %
Fund: 20900 - Fire Protection Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 21100 - Law Enforcement Protection						
Department: 0001 - No Department						
21100-0001-47110 State - Law Enforcement Protection (...)	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
Department: 0001 - No Department Total:	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
Department: 3001 - Law Enforcement						
21100-3001-55030 Contract - Professional Services	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
Department: 3001 - Law Enforcement Total:	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
Fund: 21100 - Law Enforcement Protection Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 21600 - Municipal Street						
Department: 0001 - No Department						
21600-0001-42300 Gas Tax for General Purposes	18,000.00	18,000.00	0.00	0.00	-18,000.00	100.00 %
Department: 0001 - No Department Total:	18,000.00	18,000.00	0.00	0.00	-18,000.00	100.00 %
Department: 5002 - Municipal Streets						
21600-5002-54030 Maintenance & Repairs - Grounds/Ro...	18,000.00	18,000.00	0.00	0.00	18,000.00	100.00 %
Department: 5002 - Municipal Streets Total:	18,000.00	18,000.00	0.00	0.00	18,000.00	100.00 %
Fund: 21600 - Municipal Street Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 26000 - American Rescue Plan Act							
Department: 0001 - No Department							
26000-0001-47700	Federal - American Rescue Plan	561,096.50	561,096.50	0.00	0.00	-561,096.50	100.00 %
	Department: 0001 - No Department Total:	561,096.50	561,096.50	0.00	0.00	-561,096.50	100.00 %
Department: 2002 - General Administration							
26000-2002-55030	Contract - Professional Services	250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
26000-2002-56090	Supplies - Safety	61,096.50	61,096.50	0.00	0.00	61,096.50	100.00 %
26000-2002-58020	Equipment & Machinery	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
26000-2002-58040	Infrastructure	761,096.50	761,096.50	0.00	0.00	761,096.50	100.00 %
	Department: 2002 - General Administration Total:	1,122,193.00	1,122,193.00	0.00	0.00	1,122,193.00	100.00 %
	Fund: 26000 - American Rescue Plan Act Surplus (Deficit):	-561,096.50	-561,096.50	0.00	0.00	561,096.50	100.00 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 29500 - Bill Brown - Parks & Rec/Public Works Donation						
Department: 2002 - General Administration						
29500-2002-55030	Contract - Professional Services	60,000.00	60,000.00	0.00	0.00	60,000.00 100.00 %
29500-2002-58020	Equipment & Machinery	71,412.52	71,412.52	0.00	0.00	71,412.52 100.00 %
29500-2002-58050	Land Acquisition	50,000.00	50,000.00	0.00	0.00	50,000.00 100.00 %
Department: 2002 - General Administration Total:		181,412.52	181,412.52	0.00	0.00	181,412.52 100.00 %
Fund: 29500 - Bill Brown - Parks & Rec/Public Works Donation Total:		181,412.52	181,412.52	0.00	0.00	181,412.52 100.00 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 29600 - County Fire Excise GRT						
Department: 0001 - No Department						
29600-0001-47800 Local - Grants from Counties to Munic...	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
Department: 0001 - No Department Total:	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
Department: 3002 - Fire Protection						
29600-3002-51030 Salaries - Term Position	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
29600-3002-52010 FICA - Regular	1,875.00	1,875.00	0.00	0.00	1,875.00	100.00 %
29600-3002-52011 FICA - Medicare	435.00	435.00	0.00	0.00	435.00	100.00 %
Department: 3002 - Fire Protection Total:	32,310.00	32,310.00	0.00	0.00	32,310.00	100.00 %
Fund: 29600 - County Fire Excise GRT Surplus (Deficit):	12,690.00	12,690.00	0.00	0.00	-12,690.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 29700 - County EMS GRT							
Department: 0001 - No Department							
29700-0001-47800	Local - Grants from Counties to Munic...	155,000.00	155,000.00	0.00	0.00	-155,000.00	100.00 %
Department: 0001 - No Department Total:		155,000.00	155,000.00	0.00	0.00	-155,000.00	100.00 %
Department: 2002 - General Administration							
29700-2002-51020	Salaries - Full-Time Positions	120,380.00	120,380.00	0.00	0.00	120,380.00	100.00 %
29700-2002-52010	FICA - Regular	7,463.56	7,463.56	0.00	0.00	7,463.56	100.00 %
29700-2002-52011	FICA - Medicare	1,745.51	1,745.51	0.00	0.00	1,745.51	100.00 %
29700-2002-52020	Retirement	14,024.27	14,024.27	0.00	0.00	14,024.27	100.00 %
29700-2002-52030	Health and Medical Premiums	29,664.00	29,664.00	0.00	0.00	29,664.00	100.00 %
29700-2002-52040	Life Insurance Premiums	159.12	159.12	0.00	0.00	159.12	100.00 %
29700-2002-52050	Dental Insurance Premiums	1,737.84	1,737.84	0.00	0.00	1,737.84	100.00 %
29700-2002-52060	Vision Insurance Medical Premiums	310.08	310.08	0.00	0.00	310.08	100.00 %
29700-2002-52090	Unemployment Compensation	275.22	275.22	0.00	0.00	275.22	100.00 %
29700-2002-52110	Workers' Compensation Employer's F...	18.40	18.40	0.00	0.00	18.40	100.00 %
29700-2002-52120	Workers' Compensation (Self Insured)	6,813.51	6,813.51	0.00	0.00	6,813.51	100.00 %
29700-2002-55999	Contract - Other Services	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
29700-2002-56010	Software	500.00	500.00	0.00	0.00	500.00	100.00 %
29700-2002-56070	Supplies - Medical	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
29700-2002-56090	Supplies - Safety	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
29700-2002-56100	Supplies - Training	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
29700-2002-56110	Supplies - Uniforms/Linen	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
29700-2002-56120	Supplies - Vehicle Fuel	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
29700-2002-56122	Supplies - Vehicle Tires	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
29700-2002-57070	Insurance - General Liability/Property	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
29700-2002-57160	Telecommunications	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
Department: 2002 - General Administration Total:		204,091.51	204,091.51	0.00	0.00	204,091.51	100.00 %
Fund: 29700 - County EMS GRT Surplus (Deficit):		-49,091.51	-49,091.51	0.00	0.00	49,091.51	100.00 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 30300 - State Legislative Appropriation Project						
Department: 0001 - No Department						
30300-0001-47300 State Legislative Appropriations	1,750,000.00	1,750,000.00	0.00	0.00	-1,750,000.00	100.00 %
Department: 0001 - No Department Total:	1,750,000.00	1,750,000.00	0.00	0.00	-1,750,000.00	100.00 %
Department: 2002 - General Administration						
30300-2002-55030 Contract - Professional Services	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
30300-2002-58010 Buildings & Structures	600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
30300-2002-58020 Equipment & Machinery	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
30300-2002-58040 Infrastructure	400,000.00	400,000.00	0.00	0.00	400,000.00	100.00 %
30300-2002-58999 Other Capital Purchases	350,000.00	350,000.00	0.00	0.00	350,000.00	100.00 %
Department: 2002 - General Administration Total:	1,750,000.00	1,750,000.00	0.00	0.00	1,750,000.00	100.00 %
Fund: 30300 - State Legislative Appropriation Project Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 39900 - Other Capital Projects							
Department: 2002 - General Administration							
39900-2002-55030	Contract - Professional Services	180,000.00	180,000.00	0.00	0.00	180,000.00	100.00 %
39900-2002-58010	Buildings & Structures	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
Department: 2002 - General Administration Total:		230,000.00	230,000.00	0.00	0.00	230,000.00	100.00 %
Department: 9999 - Transfers							
39900-9999-61100	Transfers In	-230,000.00	-230,000.00	0.00	0.00	-230,000.00	100.00 %
Budget Notes							
Subject	Description						
Annexation	\$80,000.00						
City Hall Improvements	\$50,000.00						
Engineering & Architectual (On- Call Projects)	\$100,000.00						
Department: 9999 - Transfers Total:		-230,000.00	-230,000.00	0.00	0.00	-230,000.00	100.00 %
Fund: 39900 - Other Capital Projects Total:		0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 40401 - NMFA Loan Debt Service - PPRF-5599						
Department: 0001 - No Department						
40401-0001-46030 Interest Income	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
Department: 0001 - No Department Total:	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
Department: 2002 - General Administration						
40401-2002-59010 Debt Service - Principal Payments	29,263.00	29,263.00	0.00	0.00	29,263.00	100.00 %
40401-2002-59020 Debt Service - Interest Payments	995.96	995.96	0.00	0.00	995.96	100.00 %
Department: 2002 - General Administration Total:	30,258.96	30,258.96	0.00	0.00	30,258.96	100.00 %
Department: 9999 - Transfers						
40401-9999-61100 Transfers In	-30,258.96	-30,258.96	0.00	0.00	-30,258.96	100.00 %
Budget Notes						
Subject	Description					
Fire Truck Payment	Fire Truck Payment					
Department: 9999 - Transfers Total:	-30,258.96	-30,258.96	0.00	0.00	-30,258.96	100.00 %
Fund: 40401 - NMFA Loan Debt Service - PPRF-5599 Surplus (Deficit):	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
Report Surplus (Deficit):	-1,131,536.62	-1,131,536.62	0.00	0.00	1,131,536.62	100.00 %

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11000 - General Operating Fund						
0001 - No Department	1,297,255.00	1,297,255.00	0.00	0.00	-1,297,255.00	100.00 %
1001 - Governing Body	2,900.00	2,900.00	0.00	0.00	2,900.00	100.00 %
1009 - Municipal Court	16,398.16	16,398.16	0.00	0.00	16,398.16	100.00 %
2001 - Manager	198,611.32	198,611.32	0.00	0.00	198,611.32	100.00 %
2002 - General Administration	239,711.62	239,711.62	0.00	0.00	239,711.62	100.00 %
2004 - Finance/Budget/Accounting	217,493.60	217,493.60	0.00	0.00	217,493.60	100.00 %
2008 - Municipal Clerk	141,274.68	141,274.68	0.00	0.00	141,274.68	100.00 %
2012 - Planning & Zoning	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
2014 - Economic Development	72,500.00	72,500.00	0.00	0.00	72,500.00	100.00 %
3001 - Law Enforcement	105,000.00	105,000.00	0.00	0.00	105,000.00	100.00 %
3002 - Fire Protection	111,001.34	111,001.34	0.00	0.00	111,001.34	100.00 %
3004 - Animal Control	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
3005 - Dispatch/E911	31,000.00	31,000.00	0.00	0.00	31,000.00	100.00 %
4003 - Parks & Recreation	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
4004 - Library	25,204.79	25,204.79	0.00	0.00	25,204.79	100.00 %
5101 - Public Works	226,285.58	226,285.58	0.00	0.00	226,285.58	100.00 %
5104 - Highways and Streets	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
9999 - Transfers	230,000.00	230,000.00	0.00	0.00	230,000.00	100.00 %
Fund: 11000 - General Operating Fund Surplus (Deficit):	-353,626.09	-353,626.09	0.00	0.00	353,626.09	100.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 20100 - Corrections						
0001 - No Department	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
8003 - General Corrections	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
Fund: 20100 - Corrections Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 20200 - Environmental						
0001 - No Department	10,860.00	10,860.00	0.00	0.00	-10,860.00	100.00 %
5009 - Environmental	10,860.00	10,860.00	0.00	0.00	10,860.00	100.00 %
Fund: 20200 - Environmental Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 20900 - Fire Protection						
0001 - No Department	283,245.00	283,245.00	0.00	0.00	-283,245.00	100.00 %
3002 - Fire Protection	252,986.04	252,986.04	0.00	0.00	252,986.04	100.00 %
9999 - Transfers	30,258.96	30,258.96	0.00	0.00	30,258.96	100.00 %
Fund: 20900 - Fire Protection Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 21100 - Law Enforcement Protection						
0001 - No Department	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
3001 - Law Enforcement	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
Fund: 21100 - Law Enforcement Protection Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 21600 - Municipal Street						
0001 - No Department	18,000.00	18,000.00	0.00	0.00	-18,000.00	100.00 %
5002 - Municipal Streets	18,000.00	18,000.00	0.00	0.00	18,000.00	100.00 %
Fund: 21600 - Municipal Street Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 26000 - American Rescue Plan Act						
0001 - No Department	561,096.50	561,096.50	0.00	0.00	-561,096.50	100.00 %
2002 - General Administration	1,122,193.00	1,122,193.00	0.00	0.00	1,122,193.00	100.00 %
Fund: 26000 - American Rescue Plan Act Surplus (Deficit):	-561,096.50	-561,096.50	0.00	0.00	561,096.50	100.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 29500 - Bill Brown - Parks & Rec/Public Works Donation						
2002 - General Administration	181,412.52	181,412.52	0.00	0.00	181,412.52	100.00 %
Fund: 29500 - Bill Brown - Parks & Rec/Public Works Donation Total:	181,412.52	181,412.52	0.00	0.00	181,412.52	100.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 29600 - County Fire Excise GRT						
0001 - No Department	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
3002 - Fire Protection	32,310.00	32,310.00	0.00	0.00	32,310.00	100.00 %
Fund: 29600 - County Fire Excise GRT Surplus (Deficit):	12,690.00	12,690.00	0.00	0.00	-12,690.00	100.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 29700 - County EMS GRT						
0001 - No Department	155,000.00	155,000.00	0.00	0.00	-155,000.00	100.00 %
2002 - General Administration	204,091.51	204,091.51	0.00	0.00	204,091.51	100.00 %
Fund: 29700 - County EMS GRT Surplus (Deficit):	-49,091.51	-49,091.51	0.00	0.00	49,091.51	100.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 30300 - State Legislative Appropriation Project						
0001 - No Department	1,750,000.00	1,750,000.00	0.00	0.00	-1,750,000.00	100.00 %
2002 - General Administration	1,750,000.00	1,750,000.00	0.00	0.00	1,750,000.00	100.00 %
Fund: 30300 - State Legislative Appropriation Project Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 39900 - Other Capital Projects						
2002 - General Administration	230,000.00	230,000.00	0.00	0.00	230,000.00	100.00 %
9999 - Transfers	-230,000.00	-230,000.00	0.00	0.00	-230,000.00	100.00 %
Fund: 39900 - Other Capital Projects Total:	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending Item 7. 3

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 40401 - NMFA Loan Debt Service - PPRF-5599						
0001 - No Department	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
2002 - General Administration	30,258.96	30,258.96	0.00	0.00	30,258.96	100.00 %
9999 - Transfers	-30,258.96	-30,258.96	0.00	0.00	-30,258.96	100.00 %
Fund: 40401 - NMFA Loan Debt Service - PPRF-5599 Surplus (Deficit):	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
Report Surplus (Deficit):	-1,131,536.62	-1,131,536.62	0.00	0.00	1,131,536.62	100.00 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
11000 - General Operating Fund	-353,626.09	-353,626.09	0.00	0.00	353,626.09
20100 - Corrections	0.00	0.00	0.00	0.00	0.00
20200 - Environmental	0.00	0.00	0.00	0.00	0.00
20900 - Fire Protection	0.00	0.00	0.00	0.00	0.00
21100 - Law Enforcement Protection	0.00	0.00	0.00	0.00	0.00
21600 - Municipal Street	0.00	0.00	0.00	0.00	0.00
26000 - American Rescue Plan Act	-561,096.50	-561,096.50	0.00	0.00	561,096.50
29500 - Bill Brown - Parks & Rec/Pul	-181,412.52	-181,412.52	0.00	0.00	181,412.52
29600 - County Fire Excise GRT	12,690.00	12,690.00	0.00	0.00	-12,690.00
29700 - County EMS GRT	-49,091.51	-49,091.51	0.00	0.00	49,091.51
30300 - State Legislative Appropriat	0.00	0.00	0.00	0.00	0.00
39900 - Other Capital Projects	0.00	0.00	0.00	0.00	0.00
40401 - NMFA Loan Debt Service - P	1,000.00	1,000.00	0.00	0.00	-1,000.00
Report Surplus (Deficit):	-1,131,536.62	-1,131,536.62	0.00	0.00	1,131,536.62

MICHELLE LUJAN GRISHAM
GOVERNOR



DEBORAH K. ROMERO
CABINET SECRETARY

Item 7.

DONNIE J. QUINTANA
DIRECTOR

STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION
Bataan Memorial Building ♦ 407 Galisteo St. ♦ Suite 202 ♦ Santa Fe, NM 87501
PHONE (505) 827-4950 ♦ FAX (505) 827-4948


MEMORANDUM BFB #22-05

TO: New Mexico Counties and Municipalities

FROM: Brenda L. Suazo-Giles, Budget & Finance Bureau Chief
Local Government Division

DATE: May 3, 2022

SUBJECT: Object Codes for Reporting "Cannabis GRT" Created on LGBMS



In accordance with the "New Mexico's Cannabis Regulation Act", the New Mexico Department of Finance and Administration (DFA), Local Government Division (LGD) has updated the Local Government Budget Management System (LGBMS) chart of accounts (COA) to assist in tracking of Cannabis revenues and related expenditures. Using a standard COA allows LGD to analyze data more efficiently across the various local governments in order to compile statewide reports that are used by decision makers for determining state funding such as legislative appropriations, grants, and loans.

The New Mexico Taxation and Revenue Department (TRD) has added a new distribution code pertaining to Recreational Cannabis in the GRT distribution (RP-500 Report) and will also have a monthly distribution report for the Cannabis Excise Tax. Please refer to the attached TRD publication "FYI-260" for more information.

It is highly recommended **NOT** to budget any Cannabis revenues and expenditures in your Interim or Final **FY2022-2023 Budget submission**. We are requesting all municipalities and counties to wait until you attain one (1) Quarter's worth (3 months) of actual data to determine the forecasted revenue and expenditures and then submit a Budget Adjustment Request (BAR) for FY2022-2023 for governing body approval that you will then submit on LGBMS for LGD approval.

If you have pertaining to the Cannabis revenue distribution process, contact David Monteith at TRD, David.monteith@state.nm.us.

The Cannabis Control Division of the Regulation and Licensing Department is in partnership with the local governments and are more than happy to assist you with cannabis regulatory information by contacting them at RLD.CannabisControl@state.nm.us or (505) 476-4995.

We are requiring that participating counties and municipalities use the **following Fund “28000 Cannabis Regulation Act”**. Cannabis revenue does not have any expenditure restrictions, therefore, for reporting purposes, and to not lose its identity, LGD is requiring all Cannabis revenue and related expenditures be reported in the “28000 Fund”. For expenditure support to all other funds, a **“transfer-out”** will be required using a BAR, after being approved by your governing body.

The goal of the guidelines contained in this memo is to achieve more comparable financial reporting among all counties and municipalities in the area of Cannabis budget and financial activity.

If you have any questions, contact your LGD budget analyst.

xc: David Monteith, TRD
Victor Reyes, RLD, Deputy Superintendent
Kristen Thomson, RLD, Cannabis Control Division

File

FYI-260

New Mexico
Taxation and Revenue Department

FOR YOUR INFORMATION

Tax Information/Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico 87504-0630

INFORMATION FOR THE CANNABIS INDUSTRY

This FYI provides general guidance concerning the tax obligations of operating a cannabis business in the state of New Mexico.

CONTENTS

Definitions.....page 2
 Department Requirementspage 2
 Tax Obligations for Cannabis Businesses.....page 3
 Medical Cannabis Retailers.....page 3
 Adult-Use Cannabis Retailerspage 3
 Cannabis Wholesalerspage 4
 All Cannabis Businesses (Other Taxes).....page 4
 Taxpayer Information.....page 6
 For Further Assistancepage 7

This publication is as accurate as possible at time of publication. Subsequent legislation, new state regulations or court decisions may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at www.tax.newmexico.gov.

INTRODUCTION

This publication will provide a brief overview of the tax programs that most commonly impact taxpayers engaged in the cannabis industry. This includes both the more established medical cannabis industry, and the adult-use cannabis industry, which was authorized by HB-2, passed in the 2021 Special Session and signed into law by the Governor. An overview of how the gross receipts tax and cannabis excise tax are imposed on various types of businesses involved in the cannabis industry is included. Other taxes may apply to certain businesses, but these are the most common and will be the focus of this publication.

DEFINITIONS

CANNABIS EXCISE TAX

Cannabis excise tax is an excise tax imposed on a cannabis retailer that sells cannabis products in this state. "Cannabis product" is a product that is or that contains cannabis or cannabis extract, including edible or topical products that may also contain other ingredients. The excise tax does not apply to retail sales of medical cannabis products sold to a qualified patient or a primary caregiver who presents a registry identification card issued pursuant to the Lynn and Erin Compassionate Use Act or a reciprocal participant who presents similar proof from another state, the District of Columbia or a territory or commonwealth of the United States at the time of the sale (Section 7-42-3 NMSA 1978).

COMPENSATING TAX

Compensating tax is an excise tax imposed on anyone making taxable use of tangible personal property in New Mexico that was obtained in a transaction where the seller's receipts were not subject to gross receipts (Section 7-9-7 NMSA 1978).

GROSS RECEIPTS TAX

Gross receipts are any amount of money or other consideration received from selling property in New Mexico, leasing or licensing property employed in New Mexico, granting a right to use a franchise employed in New Mexico, selling services performed in New Mexico, or selling research and development services performed outside of New Mexico when initial use of the product of the service occurs in New Mexico (Section 7-9-3.5 NMSA 1978). Unlike cannabis excise tax, the gross receipts tax does not apply only to cannabis retailers. However, most sellers of cannabis products, other than retailers, will likely be entitled to deduct their receipts.

Gross receipts tax is an excise tax levied on persons engaged in business in New Mexico for the privilege of doing business in New Mexico.

Reporting Location Code and Rate - Gross receipts tax is reported using the location code and rate determined by Section 7-1-14 NMSA 1978. For cannabis sales, this will require reporting where the buyer receives the tangible personal property. If the buyer receives the tangible personal property at the seller's place of business, that sale will be reported at the location code and rate for the location of the seller's place of business. If the tangible personal property is delivered to the buyer outside of the business location, the seller will report the associated gross receipts at the location code and rate where the goods were delivered to the buyer.

Possible Deduction – Receipts from the sale of adult-use cannabis and cannabis products are taxable for gross receipts tax purposes. There is a deduction for cannabis products that are sold

in accordance with the Lynn and Erin Compassionate Use Act under Section 7-9-73.2 NMSA 1978. It is important to note that deductions are required to be reported on a gross receipts tax return. As this deduction is not required to be separately reported you can either report it using the code "7-9-73.2" or "G0-999". There is also a deduction for sales of cannabis products for resale under Section 7-9-47 NMSA 1978, which would apply to, among others, wholesale sales of cannabis products. See the gross receipts tax return instructions for more information.

WITHHOLDING TAX

Withholding tax is imposed on every employer who deducts and withholds a portion of an employee's wages for payment of income tax under the provisions of the Internal Revenue Code. These employees must also deduct and withhold an amount for each payroll period computed from a state withholding tax table furnished by the department (Section 7-3-3 NMSA 1978). For more information, see FYI -104 New Mexico Withholding Tax, or TRD-41414 Wage Withholding Tax Return.

DEPARTMENT REQUIREMENTS

REGISTRATION FOR CANNABIS EXCISE TAX

After being licensed with the Regulation and Licensing Department (RLD) as an adult-use cannabis retailer, a taxpayer also needs to be registered for the cannabis excise tax. Registration is available electronically on the Taxpayer Access Point (TAP) at <https://tap.state.nm.us>, or by using a paper form, ACD-31015, *Business Tax Registration Application and Update Form*. Online registration is encouraged for all taxpayers.

REGISTRATION FOR GROSS RECEIPTS TAX (AND ADDITIONAL PROGRAMS)

Anyone engaging in business in New Mexico must register with the New Mexico Taxation and Revenue Department and obtain a New Mexico Business Tax Identification Number (NMBTIN). The NMBTIN is used to report various tax programs (gross receipts tax, compensating tax, withholding tax, etc.). Registration is done by the same methods described above, online at <https://tap.state.nm.us>, or using the ACD-31015, *Business Tax Registration Application and Update Form*, which is available on the department's website at <https://www.tax.newmexico.gov/forms-publications/>. Registration for these tax programs must be done by all cannabis-related businesses, including adult-use retailers, medical retailers, and wholesalers. In order to register, you will need the officer information including SSNs, as well as the NAICS code for your business. NAICS codes can be researched at the NAICS website at <https://www.naics.com/search/> but codes that may be used include 424590 for cannabis wholesalers, 453998 for cannabis retailers, 111998 for open field growing and 111419 for growing under cover.

FILING REQUIREMENTS

Filing of all taxes mentioned in this publication are available online at <https://tap.state.nm.us>. E-filing is mandated for the cannabis excise tax and most gross receipts tax filers, and is highly encouraged for all other tax programs that may apply to your business.

An adult-use cannabis retailer must file Form TRD-41415 *Cannabis Excise Tax Return* and remit taxes on a monthly basis by the 25th of the month following the sale of the product. For example, the tax on sales made in April must be filed and paid by May 25. The rate of cannabis excise tax is 12 percent of sales until July 1, 2025 and then gradually rises to 18 percent beginning July 1,

2030.

All cannabis-related business, even those with no taxable receipts, must file Form TRD-41413 *Gross Receipts Tax Return* and report and remit taxes on a monthly basis, unless the total tax due averages less than \$200 monthly, the business may ask to report on a quarterly or semiannual basis. Deductible transactions must be reported even if no tax is due.

TAX OBLIGATIONS FOR CANNABIS BUSINESSES

MEDICAL CANNABIS RETAILERS

A business that sells medical cannabis at retail may deduct eligible receipts from their gross receipts as the sale of a prescription drug (Section 7-9-73.2 NMSA 1978). Any products sold by a medical cannabis retailer that are not sold in accordance with the Lynn and Erin Compassionate Use Act are subject to the gross receipts tax. Retailers of only medical cannabis are not subject to the cannabis excise tax and not required to register or file for that program. However, retailers with mixed sales will be required to file and pay cannabis excise tax on their taxable sales.

ADULT-USE CANNABIS RETAILERS

Adult-use cannabis retailers are subject to both gross receipts tax and cannabis excise tax. The gross receipts tax is imposed on their receipts from retail sales of cannabis and anything else they sell. The cannabis excise tax is imposed only on receipts from the sale of cannabis products, but not other items sold. The cannabis excise tax should always be reported using the location of the retail location. For gross receipts tax the receipts of an adult-use cannabis retailer should be reported using the code for their retail location for all sales made at the retail location, but should be reported using the location code of the delivery location for any receipts from delivered products.

CANNABIS WHOLESALERS

A business that sells cannabis only as a wholesaler to cannabis retailers must have a gross receipts tax account and report its receipts, but may deduct its receipts from the sale of cannabis for resale (Section 7-9-47 NMSA 1978).

ALL CANNABIS BUSINESSES – OTHER TAXES

All cannabis businesses need to be certain to meet any other tax obligations that they may have based on how their business is set up. These taxes most likely include withholding tax, which is the responsibility of any employer. Corporate income tax may also apply if the business is a corporation, and compensating tax may apply on certain purchases not originally subject to gross receipts tax. Our FYI-102, *Information for New Businesses*, provides additional information for new businesses in general.

PAYMENT OF TAXES BY THE CANNABIS INDUSTRY

PAYMENT TYPES

Taxpayers are encouraged to pay the Cannabis Excise Tax using ACH Debit payment (e-checks in TAP) or credit card. Credit card payments are accessible in TAP, through the call center system, and via an in-person appointment. Please note that credit card transactions are charged

a convenience fee. Fedwire and ACH credit payments are prohibited at this time for the Cannabis Excise Tax, as well as the gross receipts tax on adult-use cannabis retail sales.

TAXPAYER INFORMATION

General Information. FYIs and Bulletins present general information with minimum technical language. All FYIs and Bulletins are free of charge and available through all local tax offices and on the Taxation and Revenue Department's website at <http://www.tax.newmexico.gov/forms-publications.aspx>

Regulations. The Department establishes regulations to interpret and exemplify the various tax acts it administers. Current statutes with regulations can be located on the Departments website for free at <http://www.tax.newmexico.gov/statutes-with-regulations.aspx>. Specific regulations are also available at the State Records Center and Archives or on its web page at <http://www.srca.nm.gov/>

The Taxation and Revenue Department regulation book is available for purchase from the New Mexico Compilation Commission. Order regulation books directly from the New Mexico Compilation Commission at <https://www.nmcompcomm.us/>

Rulings. Rulings signed by the Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Department's rulings are compiled and available on free of charge at <http://www.tax.newmexico.gov/rulings.aspx>.

The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department at P.O. Box 630, Santa Fe, NM 87504-0630. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, every request is carefully considered.

The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling.

Public Decisions & Orders. All public decisions and orders issued since July 1994 are compiled and available on the Department's web page free of charge at <http://www.tax.newmexico.gov/tax-decisions-orders.aspx>.

This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or a ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYI and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this FYI.

FOR FURTHER ASSISTANCE

For cannabis excise tax questions related to returns, payments, adjustments, abatements or refunds, please contact the Revenue Processing Division, Special Taxes Unit:

Phone 505-827-0764

Fax 505-827-2526

Email other.taxes@state.nm.us

Taxation and Revenue Department

P.O. Box 25123

Santa Fe, NM 87504

For other inquiries, please use the contact information below:

Tax District Field Offices and the Department's call center can provide full service and general information about the Department's taxes, taxpayer access point, programs, classes, and forms. Information specific to your filing situation, payment plans and delinquent accounts.

For forms and instructions visit the Department's web site at <http://www.tax.newmexico.gov>

Call Center Number:

1-866-285-2996

If faxing something to a tax district field office, please fax to:

Call Center Fax Number:

1-505-841-6327

If mailing information to a tax district field office, please mail to:

Taxation and Revenue Department

P.O. Box 8575

Albuquerque, NM 87198-8485

For additional contact information please visit the Department's website at

<http://www.tax.newmexico.gov/contact-us.aspx>

TAX DISTRICT FIELD OFFICES**ALBUQUERQUE**

10500 Copper Pointe Avenue NE

Albuquerque, NM 87123

SANTA FE

Manuel Lujan Sr. Bldg.

1200 S. St. Francis Dr.

Santa Fe, NM 87504

FARMINGTON

3501 E. Main St., Suite N

Farmington, NM 87499

LAS CRUCES

2540 S. El Paseo Bldg. #2

Las Cruces, NM 88004

ROSWELL

400 Pennsylvania Ave., Suite 200

Roswell, NM 8820

This information is as accurate as possible as of the date specified on the publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at www.tax.newmexico.gov.

This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or a ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYI and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this FYI.

CITY OF RIO COMMUNITIES, NM
RESOLUTION 2022 - xx

PARTICIPATION IN LOCAL GOVERNMENT ROAD FUND PROGRAM ADMINISTERED
BY NEW MEXICO DEPARTMENT OF TRANSPORTATION

WHEREAS, the City of Rio Communities, NM and the New Mexico Department of Transportation have entered into a joint and coordinated effort.

WHEREAS, the total cost of the project will be 186,472.00 to be funded in proportional share by the parties hereto as follows:

a. New Mexico Department of Transportation's share shall be 75% or \$139,854.00

and

b. Rio Communities' proportional matching share shall be 25% or \$46,618.00

TOTAL PROJECT COST IS \$186.472.00

The City of Rio Communities shall pay all costs, which exceed the total amount of \$186,472.00.

Now therefore, be it resolved in official session that the City of Rio Communities determines, resolves, and orders as follows:

That the project for this [Cooperative Agreement] agreement is adopted and has a priority standing.

The agreement terminates on [December 31, 2023 or June 30, 2023] and the City of Rio Communities incorporates all the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof, and all such covenants, agreements and understandings have been merged into the written agreement.

NOW therefore, be it resolved by the City of Rio Communities to enter into [Cooperative Agreement] Agreement Project Number D18851, Control Number HW2-L300288 with the New Mexico Department of Transportation for LGRF Project for year 2021 – 2022 for the pavement rehabilitation/improvements, reconstruction, full construction, drainage improvements, blading & shaping miscellaneous, design, construction management within the control of the City of Rio Communities in Rio Communities/Valencia County, New Mexico.

PASSED, APPROVED AND ADOPTED THIS 9th DAY OF MAY 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

Arthur Apodaca, Councilor

Lawrence R. Gordon, Councilor

Jimmie Winters, Councilor

ATTEST:

Elizabeth F. Adair, Municipal Clerk

Contract No.	D18851
Vendor No.	00000110108
Control No.	HW2-L300288

**FIRSTAMENDMENT TO
LOCAL GOVERNMENT ROAD FUND
COOPERATIVE AGREEMENT**

This **First Amendment** is to the Agreement entered into between the New Mexico Department of Transportation (Department) and the **City of Rio Communities** (Public Entity). This Amendment is effective as of the date of the last party to sign on the signature page.

RECITALS

Whereas, the Department and the Public Entity entered into an Agreement, Contract No. **D18851**, on **August 10, 2021**; and,

Whereas, Section 19 allows for modification of the Agreement by an instrument in writing executed by the parties; and,

Whereas, the Department and the Public Entity want to extend the term of the Agreement to allow for Project completion; and,

Whereas, the parties agree to modify this Agreement.

Now, therefore, the Department and the Public Entity agree as follows:

6. Term.

This Agreement becomes effective upon signature of all parties. The effective date is the date when the last party signed the Agreement on the signature page below. This Agreement terminates on **December-31-2023**. In the event an extension to the term is needed, the Public Entity shall provide written notice along with detailed justification to the Department sixty (60) days prior to the expiration date to ensure timely processing of an Amendment.

All other obligations set forth in the Original Agreement shall remain in full force and effect unless expressly amended or modified by this First Amendment.

In Witness Whereof, each party is signing this Agreement on the date stated opposite that party's signature.

New Mexico Department of Transportation

By: _____
Cabinet Secretary or Designee

Date: _____

Approved as to form and legal sufficiency by the New Mexico Department of Transportation's Office of General Counsel

By: _____
Assistant General Counsel

Date: _____

City of Rio Communities

By: _____

Date: _____

Name: _____

Title: _____

ATTEST:

By: _____
City of Rio Communities Clerk

Date: _____

STATE OF NEW MEXICO AUDIT CONTRACT

City of Rio Communities

hereinafter referred to as the "Agency," and

SJT Group LLC

hereinafter referred to as the "Contractor," agree:

As required by the Audit Rule, Section 2.2.2.1 NMAC *et seq.*, Contractor agrees to, and shall, inform the Agency of any restriction placed on Contractor by the Office of the State Auditor pursuant to Section 2.2.2.8 NMAC, and whether the Contractor is eligible to enter into this Contract despite the restriction.

1. **SCOPE OF WORK** (Include in Paragraph 25 any expansion of scope)

A. The Contractor shall conduct a financial and compliance audit of the Agency for Fiscal Year **2022** in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Audit Act, Sections 12-6-1 through 12-6-15, NMSA 1978, and the Audit Rule (Section 2.2.2.1 NMAC *et seq.*).

2. **DELIVERY AND REPRODUCTION**

A. In order to meet the delivery terms of this Contract, the Contractor shall deliver the documents required by Section 2.2.2.9 NMAC to the State Auditor on or before the deadline set forth for the Agency in Section 2.2.2.9 NMAC.

B. Reports uploaded into OSA Connect by 5:00 pm of the Agency's due date will be considered received by the due date for purposes of Section 2.2.2.9 NMAC. Unfinished or excessively deficient reports will not satisfy this requirement; such reports will be rejected and returned to the Contractor and the State Auditor may take action in accordance with Section 2.2.2.13 NMAC. If the State Auditor does not receive copies of the management representation letter and the completed Report Review Guide with the audit report or prior to delivery of the audit report, the State Auditor will not consider the report submitted to the State Auditor.

C. As soon as the Contractor becomes aware that circumstances exist that will make the Agency's audit report late, the Contractor shall immediately provide written notification of the situation to the State Auditor in accordance with Section 2.2.2.9 NMAC.

D. Pursuant to Section 2.2.2.10 NMAC, the Contractor shall prepare a written and dated engagement letter that identifies the specific responsibilities of the Contractor and the Agency.

E. After its review of the audit report pursuant to Section 2.2.2.13 NMAC, the State Auditor shall authorize the Contractor to print and submit the final audit report. Within five business days after the date of the authorization to print and submit the final audit report, the Contractor shall provide the State Auditor an electronic version of the audit report, in PDF format, and the electronic copy of the Excel version of the Summary of Findings Form, and any other required electronic schedule (if applicable). After the State Auditor officially releases the audit report by issuance of a release letter, the Contractor shall deliver 7 copies of the audit report to the Agency. The Agency or Contractor shall ensure that every member of the Agency's governing authority shall receive a copy of the report.

3. **COMPENSATION**

A. The total amount payable by the Agency to the Contractor under this Contract shall not exceed **\$22,761.62** including applicable gross receipts tax.

B. Contractor agrees not to, and shall not, perform any services in furtherance of this Contract prior to approval by the State Auditor. Contractor acknowledges and agrees that it will not be entitled to payment or compensation for any services performed by Contractor pursuant to this Contract prior to approval by the State Auditor.

C. Total Compensation will consist of the following:

SERVICES	AMOUNTS	98
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(1) Financial statement audit	\$15,6	Item 9.
(2) Federal single audit		
(3) Financial statement preparation	\$4,450.00	
(4) Other nonaudit services, such as depreciation schedule updates	\$0.00	
(5) Other (i.e., component units, specifically identified)	\$1,000.00	

Gross Receipts Tax = \$1,661.62

Total Compensation = \$22,761.62 including applicable gross receipts tax

D. The Agency shall pay the Contractor the New Mexico gross receipts tax levied on the amounts payable under this Contract and invoiced by the Contractor. Payment is subject to availability of funds pursuant to the Appropriations Paragraph set forth below.

E. The State Auditor may authorize progress payments to the Contractor by the Agency; pursuant to Section 2.2.2.8(M)(3) NMAC; provided that the authorization is based upon evidence of the percentage of audit work completed as of the date of the request for partial payment. State Auditor approval after being approved by the Agency. If requested by the State Auditor, the Agency shall provide a copy of the progress billings. Final payment for services rendered by the Contractor shall not be made until a determination and written finding is made by the State Auditor in the release letter that the audit has been made in a competent manner in accordance with the provisions of this Contract and applicable rules of the State Auditor. G. The State Auditor may authorize progress payments to the Contractor by the Agency; pursuant to Section 2.2.2.8(M)(3) NMAC; provided that the authorization is based upon evidence of the percentage of audit work completed as of the date of the request for partial payment. If requested by the State Auditor, the Agency shall provide a copy of the progress billings. Final payment for services rendered by the Contractor shall not be made until a determination and written finding is made by the State Auditor in the release letter that the audit has been made in a competent manner in accordance with the provisions of this Contract and applicable rules of the State Auditor.

4. **TERM.** Unless terminated pursuant to Paragraphs 5 or 19, this Contract shall terminate one calendar year after the latest date on which it is signed.

5. **TERMINATION, BREACH AND REMEDIES**

A. This Contract may be terminated:

1. By either party without cause, upon written notice delivered to the other party and the State Auditor at least ten (10) days prior to the intended date of termination.
2. By either party, immediately upon written notice delivered to the other party and the State Auditor, if a material breach of any of the terms of this Contract occurs. Unjustified failure to deliver the report in accordance with Paragraph 2 shall constitute a material breach of this Contract.
3. By the Agency pursuant to Paragraph 19, immediately upon written notice to the Contractor and the State Auditor.
4. By the State Auditor, immediately upon written notice to the Contractor and the Agency after determining that the audit has been unduly delayed, or for any other reason.

B. By termination, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination. If the Agency or the State Auditor terminates this Contract, the Contractor shall be entitled to compensation for work performed prior to termination in the amount of earned, but not yet paid, progress payments, if any, that the State Auditor has authorized to the extent required by Paragraph 3(E). If the Contractor terminates this Contract for any reason other than Agency's breach of this Contract, the Contractor shall repay to the Agency the full amount of any progress payments for work performed under the terms of this Contract.

C. Pursuant to Section 2.2.2.8 NMAC, the State Auditor may disqualify the Contractor from eligibility to contract for audit services with the State of New Mexico if the Contractor knowingly makes false statements, false assurances or false disclosures under this Contract. The State Auditor on behalf of the Agency or the Agency may bring a civil action for damages or any other relief against a Contractor for a material breach of this Contract.

D. **THE REMEDIES HEREIN ARE NOT EXCLUSIVE, AND NOTHING IN THIS SECTION 5 WAIVES OTHER LEGAL RIGHTS AND REMEDIES OF THE PARTIES.**

6. **STATUS OF CONTRACTOR**

The Contractor and its agents and employees are independent contractors performing professional services for the Agency and are not employees of the Agency. The Contractor and its agents and employees shall not accrue leave, retirement, insurance, bonding, use of state vehicles or any other benefits afforded to employees of the Agency as a result of this Contract. The Contractor agrees not to purport to bind the State of New Mexico to any obligation not assumed under this Contract unless the Contractor has express written authority to do so, and then only within the strict limits of that authority.

7. ASSIGNMENT

The Contractor shall not assign or transfer any interest in this Contract or assign any claims for money due or to become due under this Contract.

8. SUBCONTRACTING

The Contractor shall not subcontract any portion of the services to be performed under this Contract without the prior written approval of the Agency and the State Auditor. An agreement between the Contractor and a subcontractor to subcontract any portion of the services under this Contract shall be completed on a form prescribed by the State Auditor. The agreement shall be an amendment to this Contract and shall specify the portion of the audit services to be performed by the subcontractor, how the responsibility for the audit will be shared between the Contractor and the subcontractor, the party responsible for signing the audit report and the method by which the subcontractor will be paid. Pursuant to Section 2.2.2.8 NMAC, the Contractor may subcontract only with independent public accounting firms that are on the State Auditor's List of Approved Firms, and that are not otherwise restricted by the State Auditor from entering into such a contract.

9. RECORDS

The Contractor shall maintain detailed time records that indicate the date, time, and nature of services rendered during the term of this Contract. The Contractor shall retain the records for a period of at least five (5) years after the date of final payment under this contract. The records shall be subject to inspection by the Agency and the State Auditor. The Agency and the State Auditor shall have the right to audit billings both before and after payment. Payment under this Contract shall not foreclose the right of the Agency or the State Auditor on behalf of the Agency to recover excessive or illegal payments.

10. RELEASE

The Contractor, upon receiving final payment of the amounts due under the Contract, releases the State Auditor, the Agency, their respective officers and employees and the State of New Mexico from all liabilities, claims and obligations whatsoever arising from or under this Contract. This paragraph does not release the Contractor from any liabilities, claims or obligations whatsoever arising from or under this Contract.

11. CONFIDENTIALITY

All information provided to or developed by the Contractor from any source whatsoever in the performance of this Contract shall be kept confidential and shall not be made available to any individual or organization by the Contractor, except in accordance with this Contract or applicable standards, without the prior written approval of the Agency and the State Auditor.

12. PRODUCT OF SERVICES; COPYRIGHT AND REPORT USE

Nothing developed or produced, in whole or in part, by the Contractor under this Contract shall be the subject of an application for copyright by or on behalf of the Contractor. The Agency and the State Auditor may post an audited financial statement on their respective websites once it is publicly released by the State Auditor. For District Courts and District Attorneys only, the contractor agrees that the Financial Control Division of the Department of Finance and Administration (DFA) is free to use the audited financial statements in the statewide Comprehensive Annual Financial Report and that the Contractor's audit report may be relied upon during the audit of the statewide Comprehensive Annual Financial Report, if applicable. However, DFA should not provide to any third party, other than the Comprehensive Annual Financial Report auditor, the District Courts' or District Attorneys' draft audit reports or their opinion letters or findings.

13. CONFLICT OF INTEREST

The Contractor represents and warrants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required under this Contract. Each of the Contractor and the Agency certifies that it has followed the requirements of the Governmental Conduct Act, Section 10-16-1, *et seq.*, NMSA 1978, regarding contracting with a public officer, state employee or former state employee, as required by the applicable professional standards.

14. INDEPENDENCE

The Contractor represents and warrants its personal, external and organizational independence from the Agency in accordance with the *Government Auditing Standards*, issued by the Comptroller General of the United States, and Section 2.2.2.8 NMAC. The Contractor shall immediately notify the State Auditor and the Agency in writing if any impairment to the Contractor's independence occurs or may occur during the period of this Contract.

15. AMENDMENT

This Contract shall not be altered, changed or amended except by prior written agreement of the parties and with the prior written approval of the State Auditor. Any amendments to this Contract shall comply with the Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978.

16. MERGER

This Contract supersedes all of the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof. No prior agreement or understanding, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Contract. Contractor and Agency shall enter into and execute an engagement letter pursuant to Section 2.2.2.10 NMAC, consistent with

Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAGAS). **The engagement letter and any associated documentation included with or referenced in the engagement letter shall not be interpreted to amend this Contract. Conflicts between the engagement letter and this Contract are governed by this Contract, and shall be resolved accordingly.**

Item 9.

17. **APPLICABLE LAW**

The laws of the State of New Mexico shall govern this Contract. By execution of this Contract, Contractor irrevocably consents to the exclusive personal jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising from or related to this Contract.

18. **AGENCY BOOKS AND RECORDS**

The Agency is responsible for maintaining control of all books and records at all times and the Contractor shall not remove any books and records from the Agency's possession for any reason.

19. **APPROPRIATIONS**

The terms of this Contract are contingent upon sufficient appropriations and authorization being made by the legislature or the Agency's governing body for the performance of this Contract. If sufficient appropriations and authorization are not made by the legislature or the Agency's governing body, this Contract shall terminate upon written notice being given by the Agency to the Contractor. The Agency's decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. This section of the Contract does not supersede the Agency's requirement to have an annual audit pursuant to Section 12-6-3(A) NMSA 1978.

20. **PENALTIES FOR VIOLATION OF LAW**

The Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978, imposes civil and criminal penalties for certain violations. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

21. **EQUAL OPPORTUNITY COMPLIANCE**

The Contractor shall abide by all federal and state laws, rules and regulations, and executive orders of the Governor of the State of New Mexico pertaining to equal employment opportunity. In accordance with all such laws, rules, regulations and orders, the Contractor assures that no person in the United States shall, on the grounds of race, age, religion, color, national origin, ancestry, sex, physical or mental handicap or serious medical condition, spousal affiliation, sexual orientation or gender identity be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Contract. If the Contractor is found not to be in compliance with these requirements during the life of this Contract, the Contractor shall take appropriate steps to correct these deficiencies.

22. **WORKING PAPERS**

- A. The Contractor shall retain its working papers of the Agency's audit conducted pursuant to this Contract for a period of at least five (5) years after the date shown on the opinion letter of the audit report, or longer if requested by the federal cognizant agency for audit, oversight agency for audit, pass through-entity or the State Auditor. The State Auditor shall have access to the working papers at the State Auditor's discretion. When requested by the State Auditor, the Contractor shall deliver the original or clear, legible copies of all working papers to the requesting entity.
- B. The Contractor should follow the guidance of AU-C 210 A.27 to A.31 and AU-C 510 .A3 to .A11 in communications with the predecessor auditor and to obtain information from the predecessor auditor's audit documentation.

23. **DESIGNATED ON-SITE STAFF**

The Contractor's on-site individual auditor responsible for supervision of work and completion of the audit is **Jeremiah Armijo**. The Contractor shall notify the Agency and the State Auditor in writing of any changes in staff assigned to perform the audit.

24. **INVALID TERM OR CONDITION**

If any term or condition of this Contract shall be held invalid or unenforceable, the remainder of this Contract shall not be affected.

25. **OTHER PROVISIONS**

SIGNATURE PAGE

This Contract is made effective as of the date of the latest signature.

AGENCY

City of Rio Communities

CONTRACTOR

SJT Group LLC

PRINTED
NAME: _____

SIGNATURE: _____

TITLE: _____

DATE: _____

PRINTED
NAME: _____

SIGNATURE: _____

TITLE: _____

DATE: _____

State Auditor Contract No. 22 - 6153

**STATE OF NEW MEXICO
CITY OF RIO COMMUNITIES
RESOLUTION 2022 – (10)**

The City Council of the City of Rio Communities (“City”), upon the report and recommendation of the City’s Code Compliance Officer, does hereby find and determine:

1. That a dangerous building located at 105 Diamante Pl., Rio Communities, New Mexico (hereinafter “Subject Property”) has excessive debris, refuse, trash and other items that constitute a safety and health hazard.
2. That the safety and health and debris located within the Subject Property is a menace to the public comfort, health, safety, and wellness of the City of Rio Communities and its citizens.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF RIO COMMUNITIES:

- A. The City will remove such ruins, rubbish, wreckage, or debris within the Subject Property at the cost and expense of the Property Owner. The cost of such removal shall be payable in full. Failure to pay within 30 days of billing shall result in a lien against the Subject Property that shall be subject to foreclosure in the manner provided by law.
- B. Should the Property Owner object to the City’s removal of such burnt down building, rubbish, wreckage or debris within the Subject Property, the Property Owner shall file a written objection within ten (10) days of the posting and publishing of this resolution to the City Clerk requesting a hearing upon this resolution before the City Council of the City of Rio Communities.
- C. If the Property Owner or his/her agents in charge of the Subject Property file a written objection with the City Council within the time frame described above, the City shall fix a date for hearing upon this resolution and all objections thereto presented by the Subject Property Owner or his/her agents and at such hearing shall determine if the resolution should be enforced or rescinded.
- D. The City’s Compliance Officer is hereby directed to serve a copy of this resolution upon the owners, occupants, or agents in charge of the Subject Property. In the event the owners, occupants, or agents in charge of the Subject Property cannot be served personally within the municipality, the City’s Compliance Officer shall post a copy of this resolution upon the premise of the Subject Property and publish a copy of this resolution one time in a newspaper of general circulation in the City of Rio Communities.

PASSED, APPROVED AND ADOPTED THIS 9th DAY OF MAY 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

Arthur Apodaca,
Councilor

Lawrence R. Gordon,
Councilor

Jimmie Winters,
Councilor

ATTEST:

Elizabeth F. Adair,
Municipal Clerk

PROFESSIONAL SERVICES CONTRACT

By and Between:
City of Rio Communities
 &
Robles Rael & Anaya P.C.

This contract is hereby made and entered into this ____ day of _____ 2022, by and between the City of Rio Communities, a municipality located and incorporated in the State of New Mexico (hereinafter referred to as “City”) and Robles, Rael & Anaya, P.C., (hereinafter referred to as “Legal Contractor”), a New Mexico Professional Corporation.

WHEREAS, the CITY wishes to retain the legal services of LEGAL CONTRACTOR to act as legal counsel on behalf of the CITY; and

WHEREAS, LEGAL CONTRACTOR agrees to provide such services under the terms and conditions of this professional services contract;

THEREFORE, IT IS HEREBY MUTUALLY AGREED UPON by and between the parties that:

1. **Scope of Professional Services:** LEGAL CONTRACTOR shall perform professional services on an as needed basis, as hereafter stated;
 - A. Provide legal advice and consultations, including the preparation of oral and written opinions to City Officials and Staff.
 - B. Attend City Council Meetings and periodic special meetings and/or workshops when requested.
 - C. Review and draft contracts and other legal documents as assigned.
 - D. Draft and review proposed City Ordinances, policies, rules and regulations.
 - E. Attend court and administrative hearing appearances on behalf of the City and representation of the City in Planning and Zoning, and personnel matters.
 - F. Draft letters and requests for compliance on violations of City ordinances.
 - G. Represent the City in negotiations with other municipalities, governmental agencies, state agencies, or private entities or individuals as assigned.
 - H. Submit a monthly detailed statement with Legal Contractor billing, describing in sufficient detail the professional services for which the City is invoiced.
 - I. Provide legal representation for the City, its political subdivisions, as well as individual councilors and other municipal employees who may be named as parties in

their official capacities in any and all legal actions.

J. Provide other professional legal services and work as assigned.

2. Contract Term: This contract shall be effective from _____, 2022 through until July 1, 2022, unless otherwise terminated pursuant to the termination provision herein. This contract shall not be effective until approved by the City Council and signed by the Mayor.
3. Compensation for Professional Services: the CITY shall pay LEGAL CONTRACTOR for all services under this contract an amount not to exceed \$60,000.00 per year, exclusive of New Mexico gross receipts tax, at an hourly and expense reimbursement rates as set out in detail below.

The City shall compensate the LEGAL CONTRACTOR for legal services as described herein at a rate of \$150.00 per attorney hour plus gross receipts tax and \$45.00 per paralegal hour plus gross receipts tax.

Expense Reimbursement: LEGAL CONTRACTOR shall bill the CITY for the actual cost of necessary expenses incurred for depositions, lodging, mileage, food, transcripts and the like. LEGAL CONTRACTOR will bill the CITY and the CITY agrees to pay the actual invoiced cost for photocopies and faxes done by independent contractors.

Travel: LEGAL CONTRACTOR will bill the CITY for actual travel time incurred in travel between LEGAL CONTRACTOR'S office and the CITY Offices or other assigned destinations at the rate described above.

4. Termination: This contract may be terminated at will, by either party, with or without cause, upon thirty (30) days written notice to either party. Written notice shall be hand delivered or by certified mail return receipt requested to the other party. The notice period will begin effective upon the date of receipt of notice. If LEGAL CONTRACTOR terminates the contract, notice of termination shall include LEGAL CONTRACTOR'S final billing statement. In no event shall termination nullify obligations of either party prior to the effective date of termination.
5. Status of LEGAL CONTRACTOR: LEGAL CONTRACTOR acknowledges that it is an independent contractor and as such, neither it, its employees, agents or representatives shall be considered employees or agents of the CITY nor shall they be eligible to accrue sick leave, retirement benefits, use of CITY vehicles, or any other benefits provided to CITY employees.
6. Subcontracting: The LEGAL CONTRACTOR shall not subcontract any portion of the services to be performed under this agreement, without the prior written approval of the CITY.

7. Assignment: The LEGAL CONTRACTOR shall not assign or transfer any interest in the contract, or assign any claims for money due, or to become due, under this agreement without the prior written approval of the CITY.
8. Attorney's Fees: Should either party to the contract be obligated to seek the enforcement of the terms of this contract through a court of law, the substantially prevailing party as determined by any Judge, mediator, arbitrator or Special Master, shall be entitled to its attorney's fees and costs incurred as a result of the breach of this agreement.
9. Entire Agreement: This agreement represents the entire agreement of the parties and all previous and subsequent oral agreements are incorporated herein. No changes of any kind to the duties of the contractor, the payment schedule by the CITY, or any other matters may be made orally. All such changes must be in writing, and authorized by the City Council and by the LEGAL CONTRACTOR.
10. Taxes-LEGAL CONTRACTOR acknowledges that it, and it alone, shall be liable for and shall pay to the New Mexico Taxation & Revenue Department, the applicable gross receipt's taxes on all monies paid to it under this contract and that the CITY shall have no liability for payment of such tax. LEGAL CONTRACTOR also acknowledges that it, and it alone, shall be liable to the State and Federal Government(s) and/or their agencies for income and self-employment taxes required by law and that the CITY shall have no liability for payment of such taxes or amounts.
11. Indemnification-LEGAL CONTRACTOR agrees to hold harmless the CITY from all personal claims for any injury or death sustained by LEGAL CONTRACTOR, its employees, agents or other representatives while engaged in the performance of this contract.
12. Release-LEGAL CONTRACTOR agrees that upon final payment of the amount due under this contract, LEGAL CONTRACTOR releases the CITY from all liabilities, claims and/or obligations whatsoever arising from, or under this contract.
13. Non-Agency-LEGAL CONTRACTOR agrees not to purport to bind the CITY to any obligation not assumed herein by the CITY, unless the LEGAL CONTRACTOR has express written approval from the CITY and then only within the limits of that expressed authority.
14. Confidentiality-Any information learned, given to, or developed by LEGAL CONTRACTOR in the performance of this contract shall be kept confidential and shall not be made available or otherwise released to any individual or organization without the prior written approval of the CITY.
15. Conflict of Interest-LEGAL CONTRACTOR warrants that it presently has no interest or conflict of interest and shall not acquire any interest or conflict of interest which would conflict with its performance of services under this contract.

16. Non-Discrimination-LEGAL CONTRACTOR agrees that its, its employee(s) and or agent(s) shall comply with all federal, state and local laws regarding equal employment opportunities, fair labor standards, and other non-discrimination and equal opportunity compliance laws, regulations and practices.
17. Amendment-This contract shall not be altered, changed, modified or amended, except by instrument, in writing, executed by both parties.
18. Work Product-All work and work product produced under this contract shall be and remain the exclusive property of the CITY and LEGAL CONTRACTOR shall not use, sell, disclose or otherwise make available to anyone (individual, corporation or organization), other than the CITY, any such work or work product or copies thereof. If applicable, the provisions of Sec. 13-1-123(b), NMSA (1978), as amended shall apply. Further, LEGAL CONTRACTOR shall not apply for, in its name or otherwise, for any copyright, patent or other property right and acknowledges that any such property right created or developed remains the exclusive right of the CITY.
19. Scope of Agreement-This contract incorporates all of the agreements and understandings between the parties. No prior agreement(s) or understandings(s), verbal or otherwise, shall be valid or enforceable unless embodied in this contract.
20. Applicable law-This contract shall be governed by the Laws of the State of New Mexico and the Ordinances, resolutions, rules and regulations of the CITY. The parties to this agreement acknowledge that the Procurement Code Section 13-1-28 through 13-1-199, NMSA 1978, imposes civil and criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for illegal bribes, gratuities and kick-backs.

IN WITNESS HEREOF, the parties have executed this agreement as of the date first written above.

ROBLES, RAEL & ANAYA, P.C.

MARCUS J. RAEL, JR., MANAGING PARTNER

CITY OF RIO COMMUNITIES

MAYOR JOSHUA RAMSELL

ATTEST:

CITY CLERK

PROFESSIONAL SERVICES CONTRACT

By and Between:
City of Rio Communities
 &
Robles Rael & Anaya P.C.

This contract is hereby made and entered into this ____ day of _____ 2022, by and between the City of Rio Communities, a municipality located and incorporated in the State of New Mexico (hereinafter referred to as “City”) and Robles, Rael & Anaya, P.C., (hereinafter referred to as “Legal Contractor”), a New Mexico Professional Corporation.

WHEREAS, the CITY wishes to retain the legal services of LEGAL CONTRACTOR to act as legal counsel on behalf of the CITY; and

WHEREAS, LEGAL CONTRACTOR agrees to provide such services under the terms and conditions of this professional services contract;

THEREFORE, IT IS HEREBY MUTUALLY AGREED UPON by and between the parties that:

1. **Scope of Professional Services:** LEGAL CONTRACTOR shall perform professional services on an as needed basis, as hereafter stated;
 - A. Provide legal advice and consultations, including the preparation of oral and written opinions to City Officials and Staff.
 - B. Attend City Council Meetings and periodic special meetings and/or workshops when requested.
 - C. Review and draft contracts and other legal documents as assigned.
 - D. Draft and review proposed City Ordinances, policies, rules and regulations.
 - E. Attend court and administrative hearing appearances on behalf of the City and representation of the City in Planning and Zoning, and personnel matters.
 - F. Draft letters and requests for compliance on violations of City ordinances.
 - G. Represent the City in negotiations with other municipalities, governmental agencies, state agencies, or private entities or individuals as assigned.
 - H. Submit a monthly detailed statement with Legal Contractor billing, describing in sufficient detail the professional services for which the City is invoiced.
 - I. Provide legal representation for the City, its political subdivisions, as well as individual councilors and other municipal employees who may be named as parties in

their official capacities in any and all legal actions.

- J. Provide other professional legal services and work as assigned.
2. **Contract Term:** This contract shall be effective from _____, 2022 through until _____, 2023, unless otherwise terminated pursuant to the termination provision herein. This contract shall not be effective until approved by the City Council and signed by the Mayor. At a mutual desire of the parties, this contract may be extended beyond the termination date on a yearly basis for an additional two (2) years. The CITY has determined that this contract term and the extensions will serve the best interests of the CITY.
 3. **Compensation for Professional Services:** the CITY shall pay LEGAL CONTRACTOR for all services under this contract an amount not to exceed \$60,000.00 per year, inclusive of New Mexico gross receipts tax, at an hourly and expense reimbursement rates as set out in detail below.

Following July 1, 2022, The City shall compensate the LEGAL CONTRACTOR for legal services as described herein at a rate of \$175.00 per attorney hour plus gross receipts tax and \$60.00 per paralegal hour plus gross receipts tax.

Expense Reimbursement: LEGAL CONTRACTOR shall bill the CITY for the actual cost of necessary expenses incurred for depositions, lodging, mileage, food, transcripts and the like. LEGAL CONTRACTOR will bill the CITY and the CITY agrees to pay the actual invoiced cost for photocopies and faxes done by independent contractors.

Travel: LEGAL CONTRACTOR will bill the CITY for actual travel time incurred in travel between LEGAL CONTRACTOR'S office and the CITY Offices or other assigned destinations at a rate described above.
 4. **Termination:** This contract may be terminated at will, by either party, with or without cause, upon thirty (30) days written notice to either party. Written notice shall be hand delivered or by certified mail return receipt requested to the other party. The notice period will begin effective upon the date of receipt of notice. If LEGAL CONTRACTOR terminates the contract, notice of termination shall include LEGAL CONTRACTOR'S final billing statement. In no event shall termination nullify obligations of either party prior to the effective date of termination.
 5. **Status of LEGAL CONTRACTOR:** LEGAL CONTRACTOR acknowledges that it is an independent contractor and as such, neither it, its employees, agents or representatives shall be considered employees or agents of the CITY nor shall they be eligible to accrue sick leave, retirement benefits, use of CITY vehicles, or any other benefits provided to CITY employees.
 6. **Subcontracting:** The LEGAL CONTRACTOR shall not subcontract any portion of the

services to be performed under this agreement, without the prior written approval of the CITY.

7. Assignment: The LEGAL CONTRACTOR shall not assign or transfer any interest in the contract, or assign any claims for money due, or to become due, under this agreement without the prior written approval of the CITY.
8. Attorney's Fees: Should either party to the contract be obligated to seek the enforcement of the terms of this contract through a court of law, the substantially prevailing party as determined by any Judge, mediator, arbitrator or Special Master, shall be entitled to its attorney's fees and costs incurred as a result of the breach of this agreement.
9. Entire Agreement: This agreement represents the entire agreement of the parties and all previous and subsequent oral agreements are incorporated herein. No changes of any kind to the duties of the contractor, the payment schedule by the CITY, or any other matters may be made orally. All such changes must be in writing, and authorized by the City Council and by the LEGAL CONTRACTOR.
10. Taxes-LEGAL CONTRACTOR acknowledges that it, and it alone, shall be liable for and shall pay to the New Mexico Taxation & Revenue Department, the applicable gross receipt's taxes on all monies paid to it under this contract and that the CITY shall have no liability for payment of such tax. LEGAL CONTRACTOR also acknowledges that it, and it alone, shall be liable to the State and Federal Government(s) and/or their agencies for income and self-employment taxes required by law and that the CITY shall have no liability for payment of such taxes or amounts.
11. Indemnification-LEGAL CONTRACTOR agrees to hold harmless the CITY from all personal claims for any injury or death sustained by LEGAL CONTRACTOR, its employees, agents or other representatives while engaged in the performance of this contract.
12. Release-LEGAL CONTRACTOR agrees that upon final payment of the amount due under this contract, LEGAL CONTRACTOR releases the CITY from all liabilities, claims and/or obligations whatsoever arising from, or under this contract.
13. Non-Agency-LEGAL CONTRACTOR agrees not to purport to bind the CITY to any obligation not assumed herein by the CITY, unless the LEGAL CONTRACTOR has express written approval from the CITY and then only within the limits of that expressed authority.
14. Confidentiality-Any information learned, given to, or developed by LEGAL CONTRACTOR in the performance of this contract shall be kept confidential and shall not be made available or otherwise released to any individual or organization without the prior written approval of the CITY.
15. Conflict of Interest-LEGAL CONTRACTOR warrants that it presently has no interest or

conflict of interest and shall not acquire any interest or conflict of interest which would conflict with its performance of services under this contract.

- 16. Non-Discrimination-LEGAL CONTRACTOR agrees that its, its employee(s) and or agent(s) shall comply with all federal, state and local laws regarding equal employment opportunities, fair labor standards, and other non-discrimination and equal opportunity compliance laws, regulations and practices.
- 17. Amendment-This contract shall not be altered, changed, modified or amended, except by instrument, in writing, executed by both parties.
- 18. Work Product-All work and work product produced under this contract shall be and remain the exclusive property of the CITY and LEGAL CONTRACTOR shall not use, sell, disclose or otherwise make available to anyone (individual, corporation or organization), other than the CITY, any such work or work product or copies thereof. If applicable, the provisions of Sec. 13-1-123(b), NMSA (1978), as amended shall apply. Further, LEGAL CONTRACTOR shall not apply for, in its name or otherwise, for any copyright, patent or other property right and acknowledges that any such property right created or developed remains the exclusive right of the CITY.
- 19. Scope of Agreement-This contract incorporates all of the agreements and understandings between the parties. No prior agreement(s) or understandings(s), verbal or otherwise, shall be valid or enforceable unless embodied in this contract.
- 20. Applicable law-This contract shall be governed by the Laws of the State of New Mexico and the Ordinances, resolutions, rules and regulations of the CITY. The parties to this agreement acknowledge that the Procurement Code Section 13-1-28 through 13-1-199, NMSA 1978, imposes civil and criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for illegal bribes, gratuities and kick-backs.

IN WITNESS HEREOF, the parties have executed this agreement as of the date first written above.

ROBLES, RAEL & ANAYA, P.C.

MARCUS J. RAEL, JR., MANAGING PARTNER

CITY OF RIO COMMUNITIES

MAYOR JOSHUA RAMSELL

ATTEST:

CITY CLERK