Alamogordo City Commission

NOTICE OF MEETING

Budget Hearings

May 7, 8, 9, 2019 - 6:30 PM
City Hall, City Commission Chambers
1376 E. Ninth St.

Richard Boss .... Mayor
Jason Baldwin .... Mayor Pro-Tem, District 1
Nadia Sikes ....District 2
Susan Payne ....District 3
Josh Rardin ....District 4
Al Hernandez .... District 5
Dusty Wright .... District 6

Brian Cesar .... Interim City Manager
Petria Schreiber .... City Attorney
Rachel Hughs .... City Clerk

MISSION STATEMENT as Adopted by the City Commission on March 24, 1995.

The City of Alamogordo is a Municipal Corporation that exists solely for the purpose of providing the best possible services to our customers, the citizens of Alamogordo. We are committed to providing these services with honesty, integrity, compassion, fairness, and a commitment to excellence.

We are committed to the long-term financial stability and responsible growth of the City and all decisions will be driven by our commitment to provide the best services possible in a financially sound and responsible manner given the economic realities facing the City.

In accordance with Section 10-15-1.D, NMSA 1978 (2010 Cumulative Supplement), this agenda has been posted on the bulletin board located in the east/west lobby of the City Hall and in the glass case located outside a the north entrance of the City Hall, distributed to the appropriate news media, and posted on the City website: http://ci.alamogordo.nm.us within the required time frame. As a courtesy, the entire Agenda Packet has also been posted on the City of Alamogordo website: http://ci.alamogordo.nm.us

The Mayor and City Commission request that all cell phones be turned off or set to vibrate. Members of the audience are requested to step outside the Commission Chambers to respond to or to conduct a phone conversation. The Alamogordo Commission Chambers is wheelchair accessible. Other special assistance for disabled attendees must be requested 48 hours in advance by contacting the City Clerk's Office at 575-439-4205.

CALL TO ORDER & ROLL CALL

Announce the presence of a Quorum.

INVOCATION & PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

PRESENTATIONS

1. Finance will present the preliminary FY19-20 City of Alamogordo Budget. *(Evelyn Huff, Budget Analyst)*

ADJOURNMENT

AGENDA REPORT
CITY OF ALAMOGORDO
CITY COMMISSION

Meeting Date: 5/7/2019 **Report Date:** 5/1/2019 **Report No:** 1.

Submitted By: Evelyn Huff

Subject: Finance will present the preliminary FY19-20 City of Alamogordo Budget. *(Evelyn Huff, Budget Analyst)*

Fiscal Impact:
Amount Budgeted:
Fund:

Additional Fiscal Impact:

Recommendation:

Background: The Finance Department has compiled the FY 19-20 preliminary budget for consideration by the Commission.

FY2020 Budget Public Hearings

Presenters:

Brian Cesar, Interim City Manager

Stephanie Hernandez, Finance Director

Katie Josselyn, Human Resources Director

Evelyn Huff, Budget Analyst

Agenda

- City Manager Introduction
- Budget Adoption Timeline
- Budget Overview – All Funds Combined
- Budget Overview – Per Fund Type
- Hold Harmless GRT
- Personnel Budget
- Approved Capital

Budget Adoption Timeline

- Budget Public Hearings with the City Commission – May 7, May 8 – 9 (if needed)
- Adopt COA Preliminary Budget at a Regular City Commission meeting on May 28, 2019
- Preliminary Budget is due to NM Department of Finance & Administration (DFA) no later than June 1, 2019
- After the year end close of FY19 – Revise the FY20 Preliminary Budget as necessary to update to actual beginning fund balances and carry over capital
- Approve the FY20 Final Budget at a Regular City Commission meeting on July 28, 2019
- Final Budget is due to DFA no later than July 31, 2019

Budget Overview

All Funds Combined

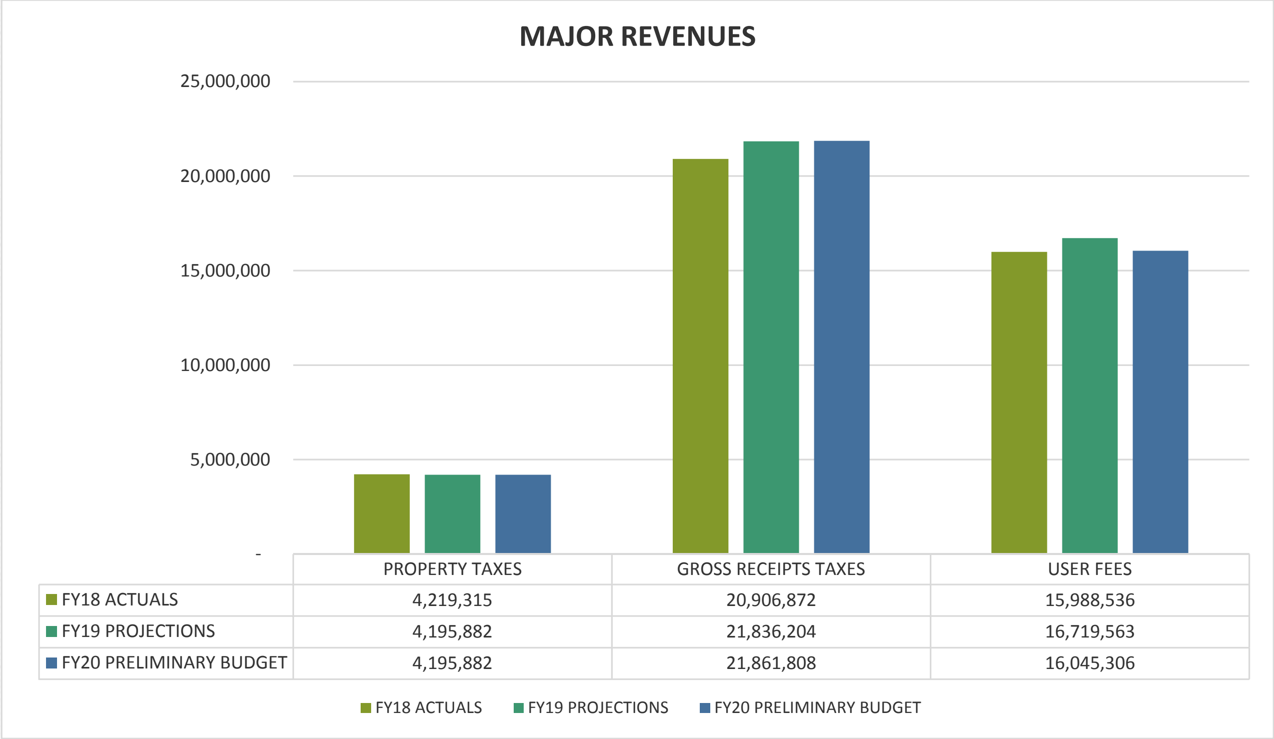
ALL FUNDS COMBINED	FY19 PROJECTIONS	FY20 PROPOSED	$ Diff	% Diff
Beginning Fund Balance	73,072,254	31,388,417	$ (41,683,837)	-57%
Revenues	67,327,346	50,636,993	$ (16,690,353)	-25%
Transfers In	30,924,461	15,406,460	$ (15,518,001)	-50%
Transfers Out	30,924,461	15,406,460	$ (15,518,001)	-50%
Expenditures	109,011,183	52,695,849	$ (56,315,334)	-52%
NET REVENUE:	(41,683,837)	(2,058,856)	39,624,981	-95%
Ending Fund Balance	31,388,417	29,329,561	(2,058,856)	-7%
RESERVES	6,371,309	6,027,019	$ (344,290)	-5%
Adjusted Estimated Ending Fund Balance	25,017,108	23,302,542	(1,714,566)	-7%

Revenue Assumptions

- **Gross Receipts Tax –** Three year average with no increase assumed. The Hold Harmless deduction is currently at 24% with an increase to 30% in FY20
- **Property Tax –** DFA Formula with a 95% collection rate
- **Franchise Fees –** No growth projected
- **Charges for Services –** Projected by departments
- **Investment Income –** Based on current earning rates
- **Grants –** Will carry over based on agreements

Revenues

All Funds Combined	FY19 Projected	FY20 Proposed	$ Diff	% Diff
TAXES	18,513,501	18,530,683	$ 17,182	0%
FEES & PERMITS	1,096,344	1,095,505	$ (839)	0%
STATE SHARED TAXES	8,741,672	8,750,094	$ 8,422	0%
USER FEES	16,719,563	16,045,306	$ (674,257)	-4%
FINES	587,309	570,228	$ (17,081)	-3%
MISC REVENUE	2,271,411	1,575,230	$ (696,181)	-31%
BOND/LOAN PROCEEDS	-	-	$ -	0%
GRANTS	18,422,421	3,094,822	$ (15,327,599)	-83%
INVESTMENT INTEREST	975,125	975,125	$ -	0%
TOTAL REVENUES:	67,327,346	50,636,993	(16,690,353)	-25%



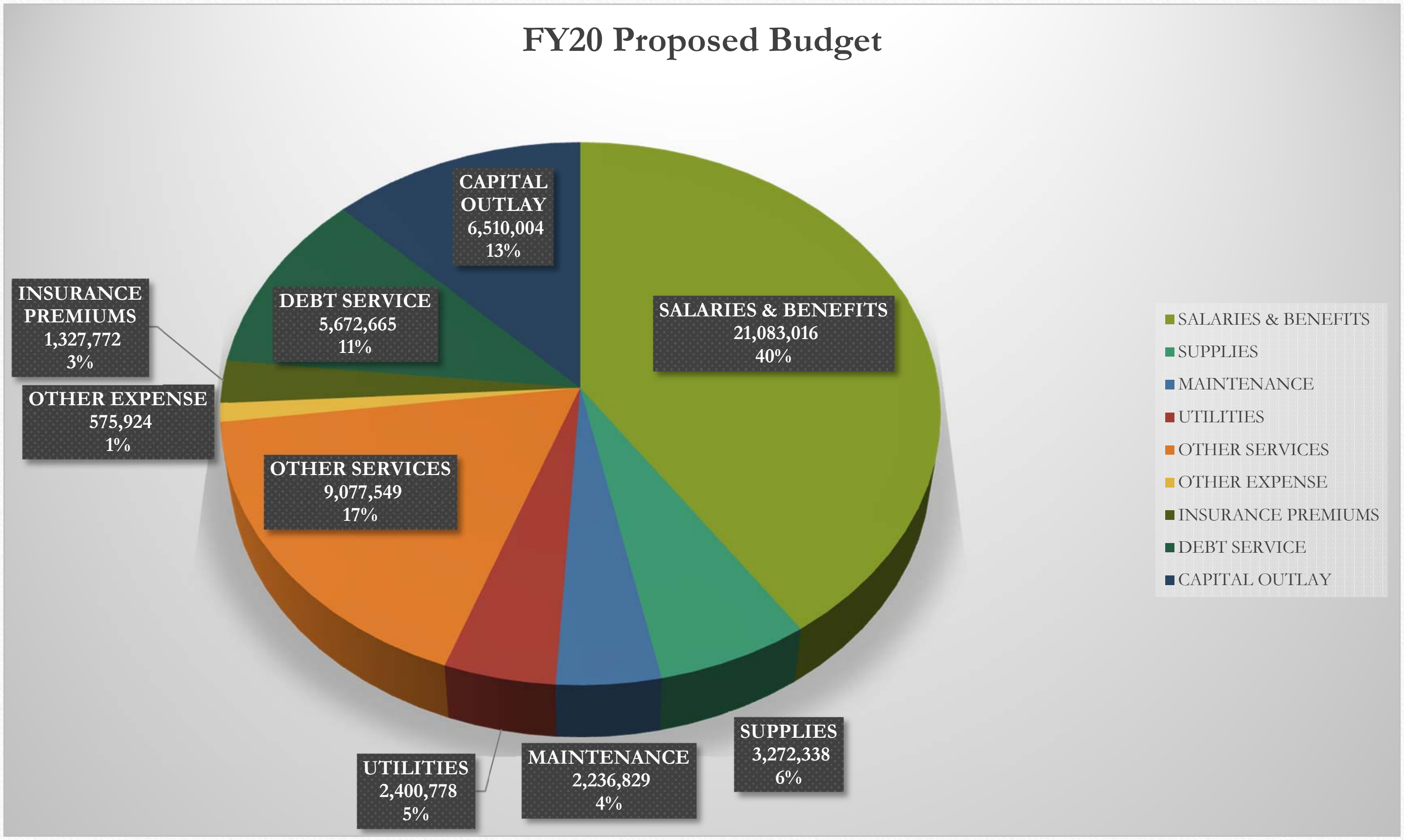
	PROPERTY TAXES	GROSS RECEIPTS TAXES	USER FEES
FY18 ACTUALS	4,219,315	20,906,872	15,988,536
FY19 PROJECTIONS	4,195,882	21,836,204	16,719,563
FY20 PRELIMINARY BUDGET	4,195,882	21,861,808	16,045,306

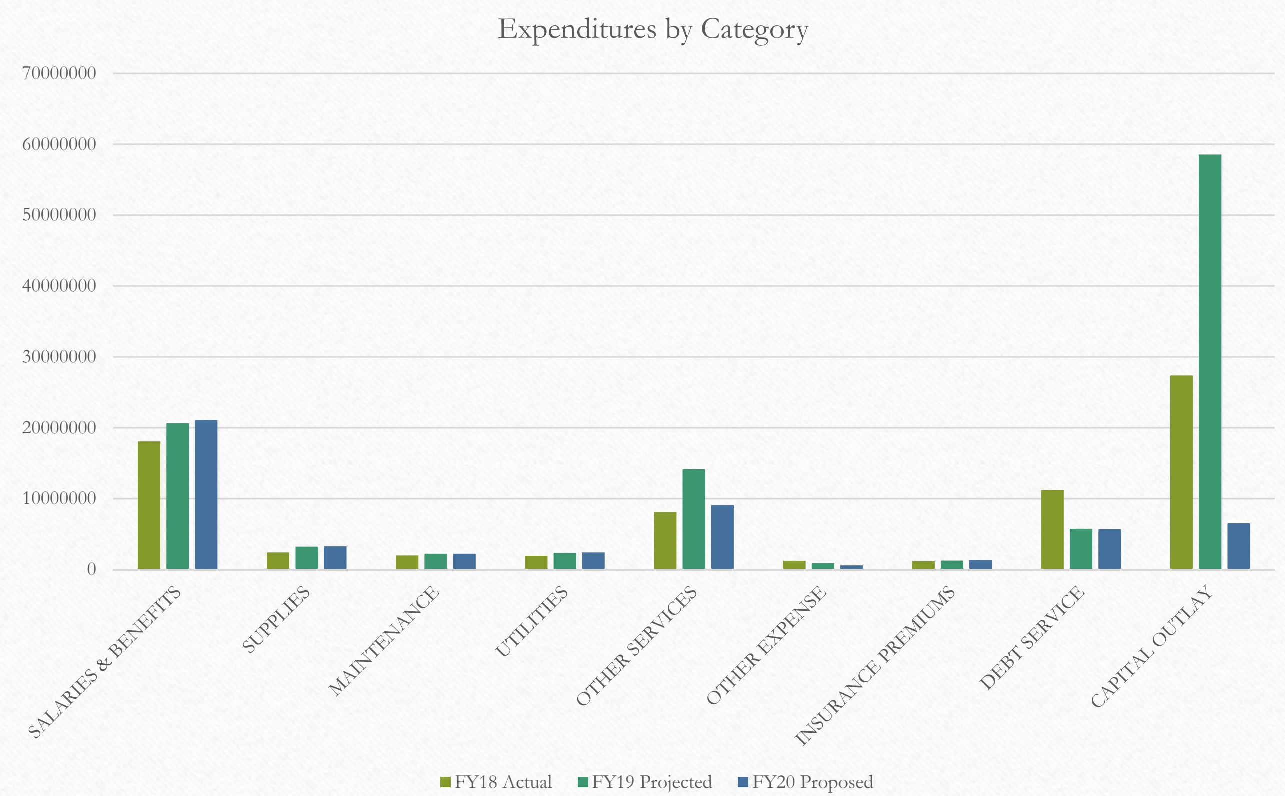
Expenditures

- City Manager Instructions to the Departments:
  - Current FY2019 – Flat budget, no increases without a corresponding decrease
  - Projected FY2020 – Flat budget, no increases without a corresponding decrease

Expenditures

All Funds Combined	FY19 Projected	FY20 Proposed	$ Diff	% Diff
SALARIES & BENEFITS	20,632,664	21,083,016	$ 450,352	2%
SUPPLIES	3,220,763	3,272,338	$ 51,575	2%
MAINTENANCE	2,232,095	2,236,829	$ 4,734	0%
UTILITIES	2,336,928	2,400,778	$ 63,850	3%
OTHER SERVICES	14,146,834	9,077,549	$ (5,069,285)	-36%
OTHER EXPENSE	889,778	575,924	$ (313,854)	-35%
INSURANCE PREMIUMS	1,253,303	1,327,772	$ 74,469	0%
DEBT SERVICE	5,754,677	5,672,665	$ (82,012)	-1%
CAPITAL OUTLAY	58,544,141	6,510,004	$ (52,034,137)	-89%
TOTAL EXPENDITURES:	109,011,183	52,156,875	(56,854,308)	-52%


FY20 Proposed Budget
CAPITAL OUTLAY
6,510,004
13%
SALARIES & BENEFITS
21,083,016
40%
INSURANCE PREMIUMS
1,327,772
3%
DEBT SERVICE
5,672,665
11%
OTHER EXPENSE
575,924
1%
OTHER SERVICES
9,077,549
17%
UTILITIES
2,400,778
5%
MAINTENANCE
2,236,829
4%
SUPPLIES
3,272,338
6%
SALARIES & BENEFITS
SUPPLIES
MAINTENANCE
UTILITIES
OTHER SERVICES
OTHER EXPENSE
INSURANCE PREMIUMS
DEBT SERVICE
CAPITAL OUTLAY


Expenditures by Category
70000000
60000000
50000000
40000000
30000000
20000000
10000000
0
SALARIES & BENEFITS
SUPPLIES
MAINTENANCE
UTILITIES
OTHER SERVICES
OTHER EXPENSE
INSURANCE PREMIUMS
DEBT SERVICE
CAPITAL OUTLAY
FY18 Actual
FY19 Projected
FY20 Proposed

Budget Overview

Per Fund Type

General Fund

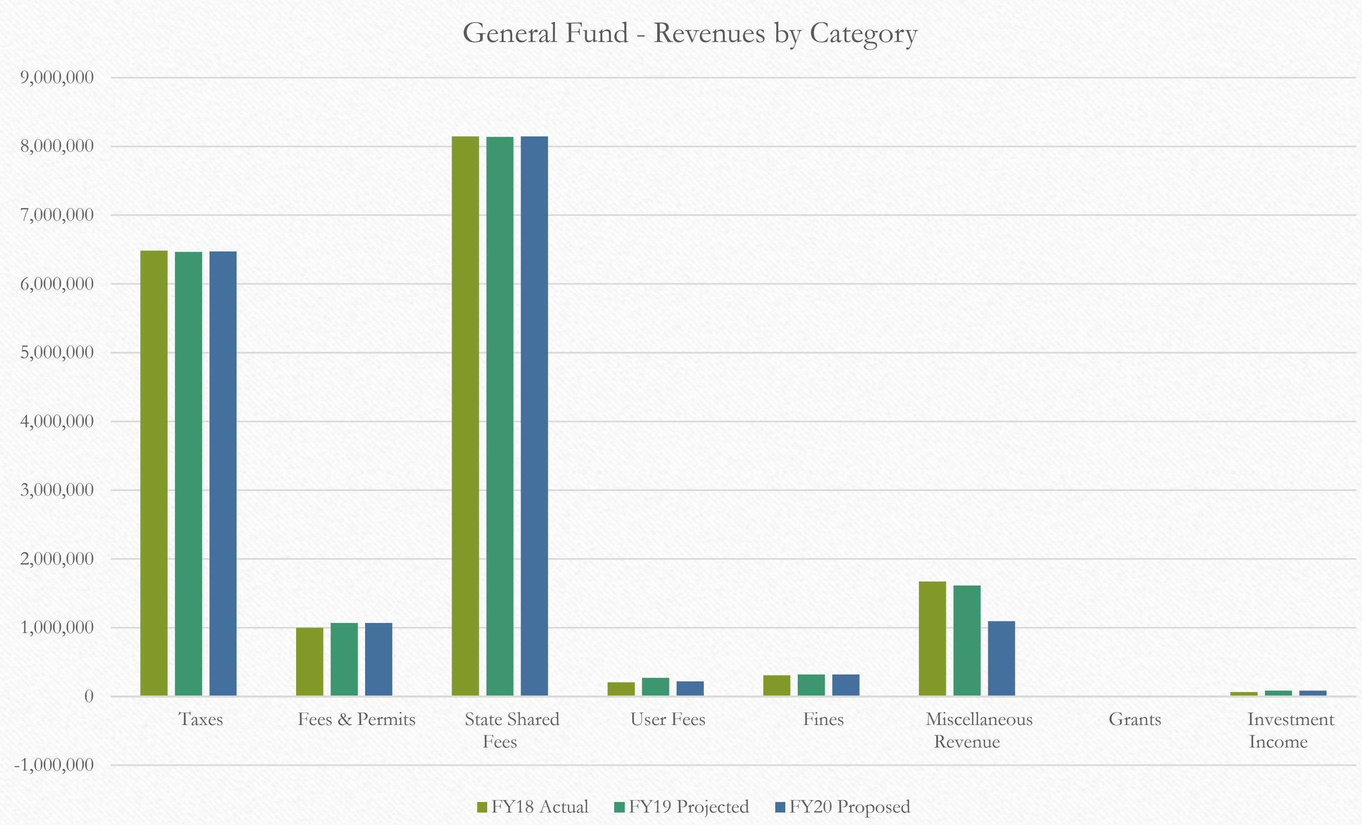
- Fund 11
  - Departments
    - Legislative 11-1101
    - City Manager 11-1301
    - Legal 11-1501
    - City Clerk 11-2001
    - Finance/Accounting 11-2102
    - Accounts Receivable 11-2302
    - Non-Departmental 11-2400
    - Bench Warrants 11-2804

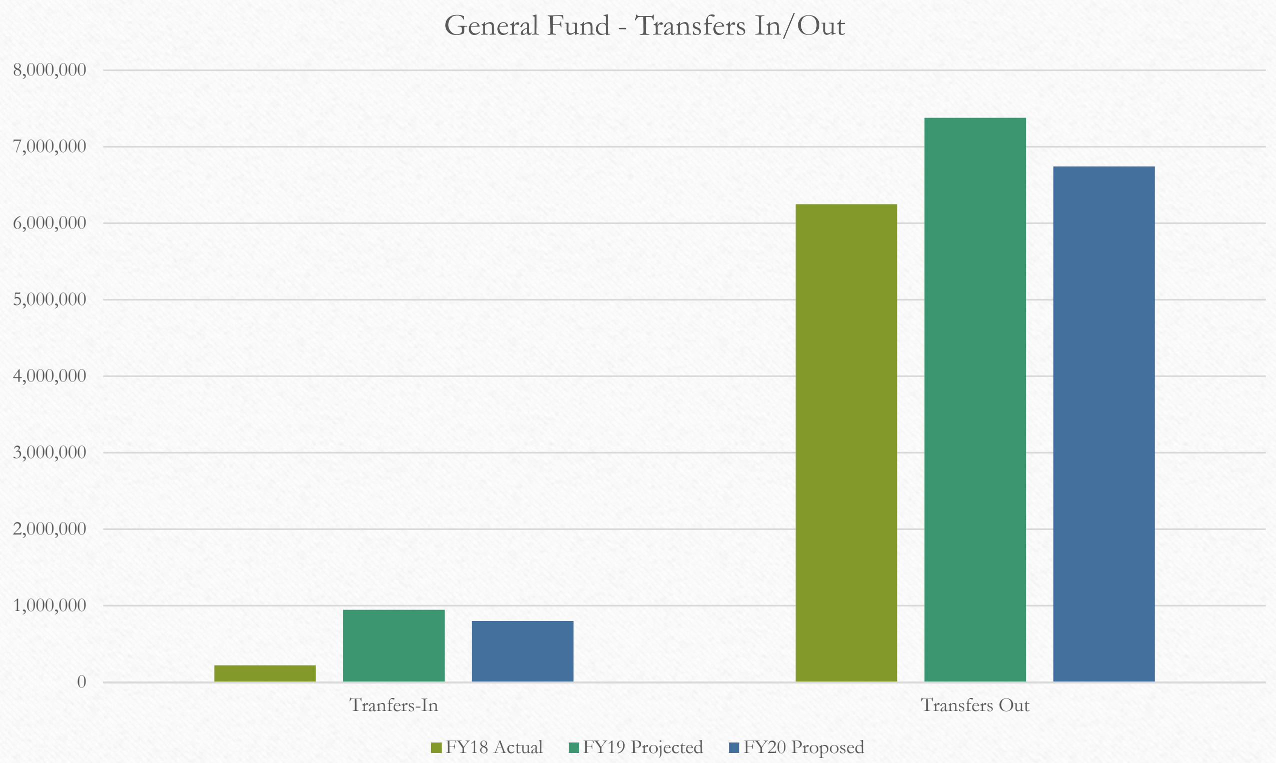
General Fund, Continued

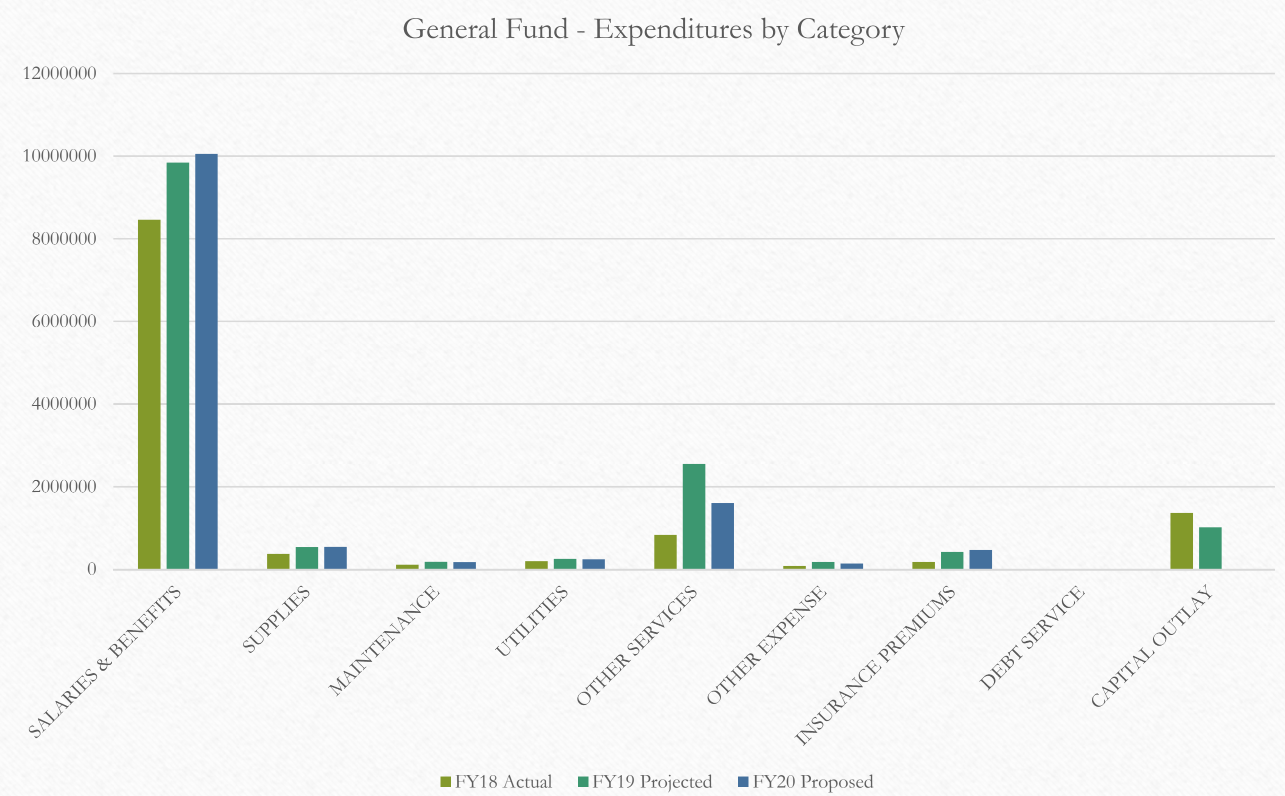
- Bench Warrants 11-2804
- Code Enforcement 11-3104
- Planning & Zoning 11-3705
- Animal Control 11-3804
- Dispatch 11-4004
- Police Department 11-4104
- Fire Department 11-4204
- APS Resource Officers 11-4704

FUND NO.	FY 2018-2019 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
11	GENERAL OPERATING FUND	7,985,201	17,962,633	947,457	7,378,519	(6,431,062)	14,983,073	4,533,699	2,984,306	1,549,393

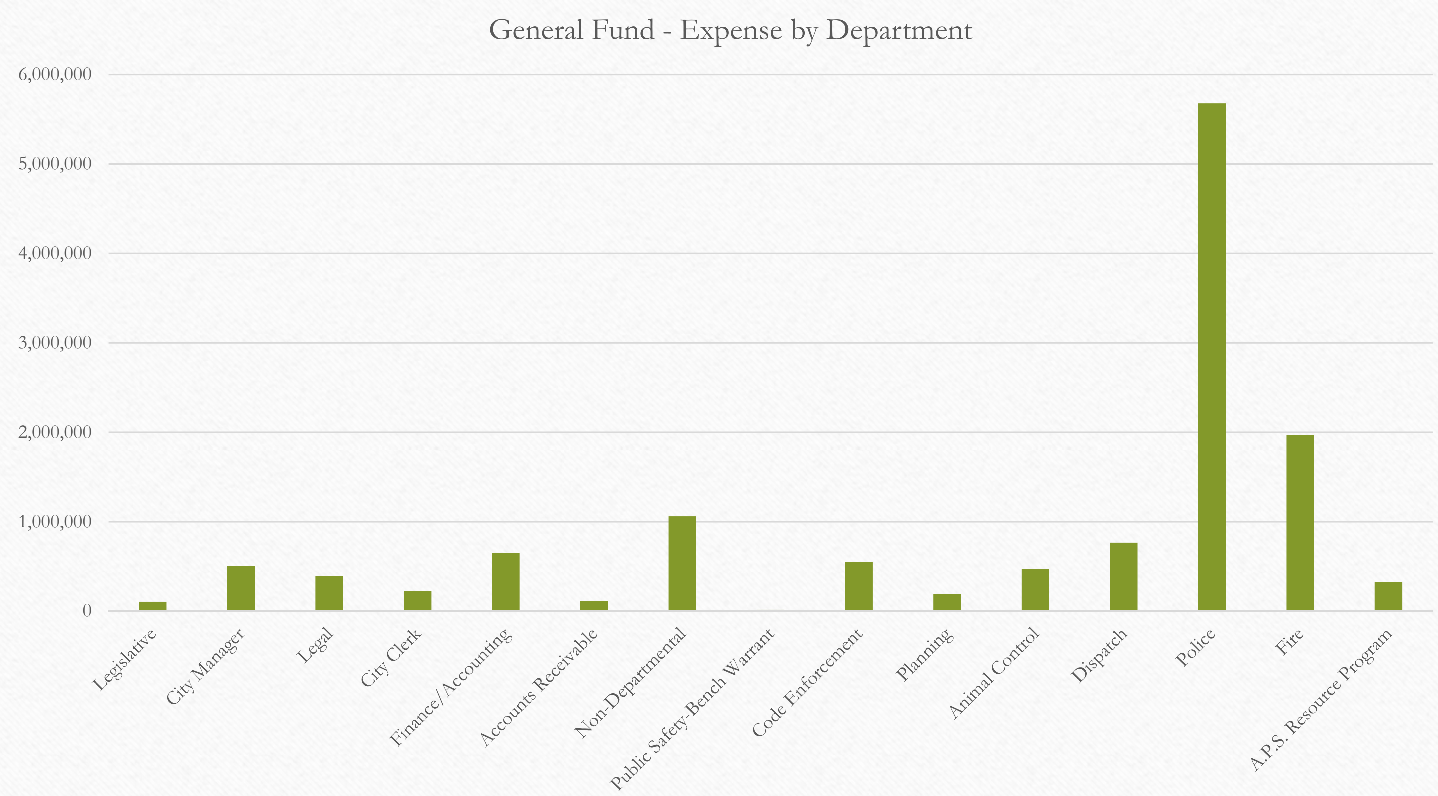
FUND NO.	FY 2019-2020 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
11	GENERAL OPERATING FUND	4,533,699	17,405,808	800,000	6,741,169	(5,941,169)	13,224,010	2,774,328	2,691,129	83,199


General Fund - Revenues by Category
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
-1,000,000
Taxes
Fees & Permits
State Shared Fees
User Fees
Fines
Miscellaneous Revenue
Grants
Investment Income
FY18 Actual
FY19 Projected
FY20 Proposed

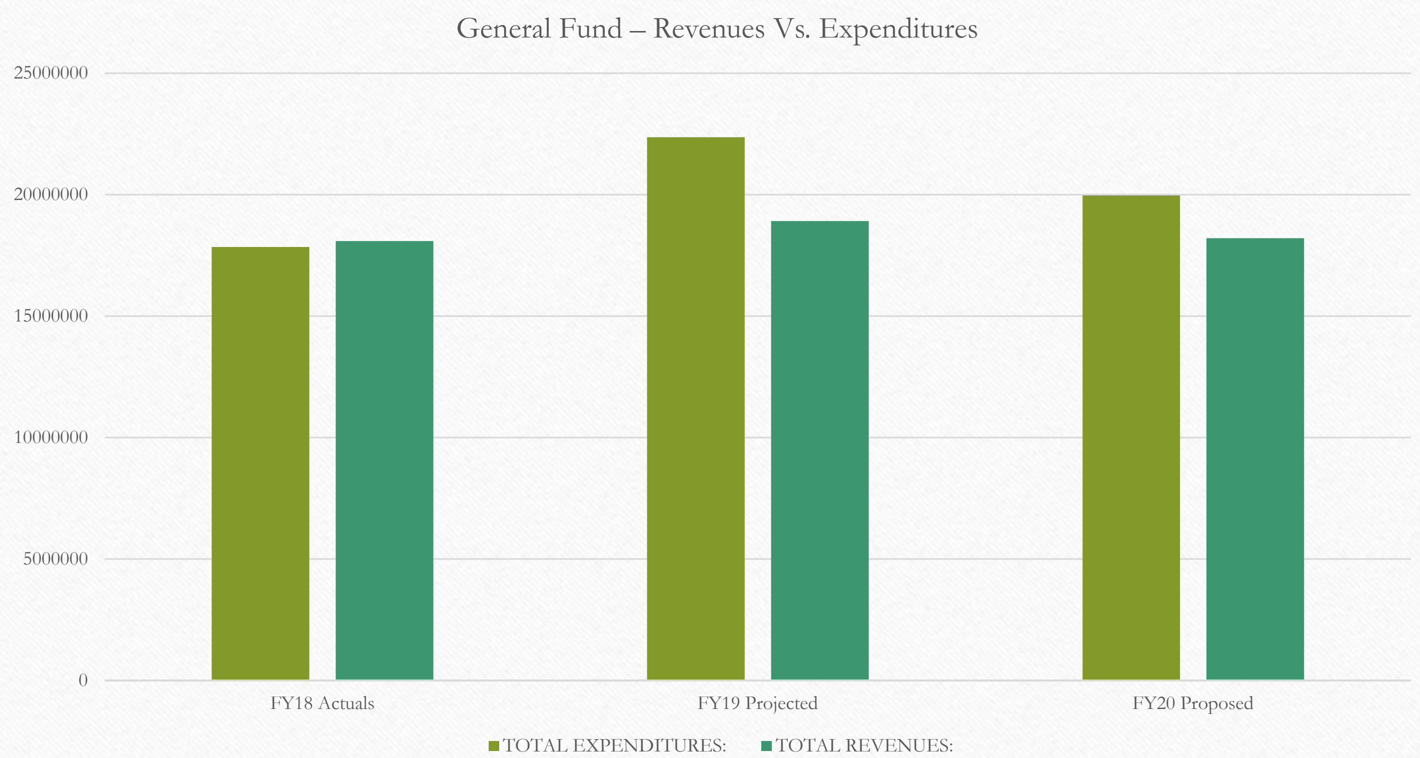

General Fund - Transfers In/Out
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
Tranfers-In
Transfers Out
FY18 Actual
FY19 Projected
FY20 Proposed



General Fund - Expenditures by Category
12000000
10000000
8000000
6000000
4000000
2000000
0
SALARIES & BENEFITS
SUPPLIES
MAINTENANCE
UTILITIES
OTHER SERVICES
OTHER EXPENSE
INSURANCE PREMIUMS
DEBT SERVICE
CAPITAL OUTLAY
FY18 Actual
FY19 Projected
FY20 Proposed

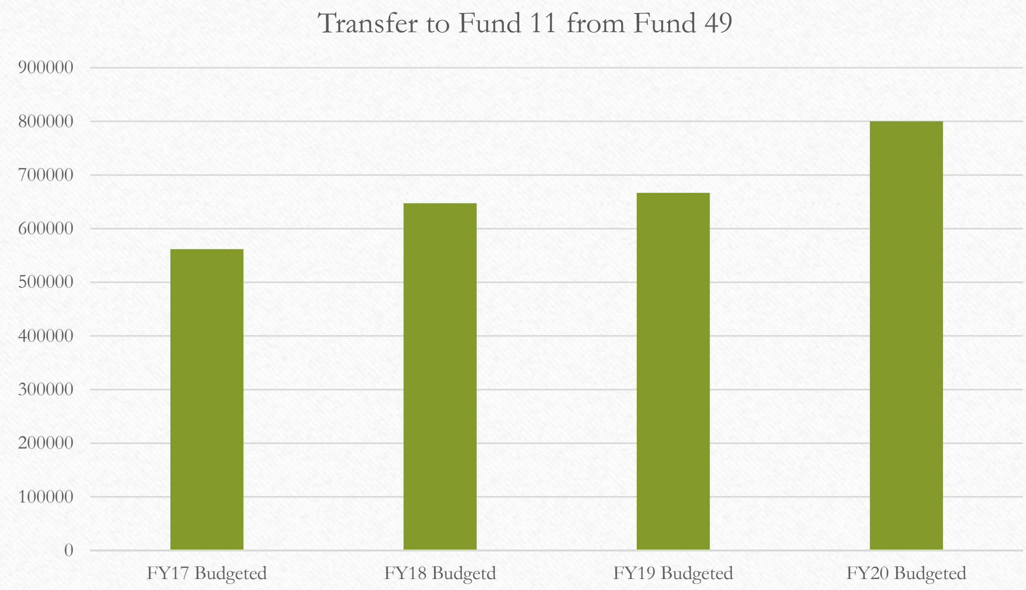


General Fund - Expense by Department
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
Legislative
City Manager
Legal
City Clerk
Finance/Accounting
Accounts Receivable
Non-Departmental
Public Safety-Bench Warrant
Code Enforcement
Planning
Animal Control
Dispatch
Police
Fire
A.P.S. Resource Program


General Fund – Revenues Vs. Expenditures
25000000
20000000
15000000
10000000
5000000
0
FY18 Actuals
FY19 Projected
FY20 Proposed
TOTAL EXPENDITURES:
TOTAL REVENUES:

Rededication of Funds

Per ordinance, the commission can choose to rededicate GRT funds from Fund 49 to Fund 11 for operating purposes

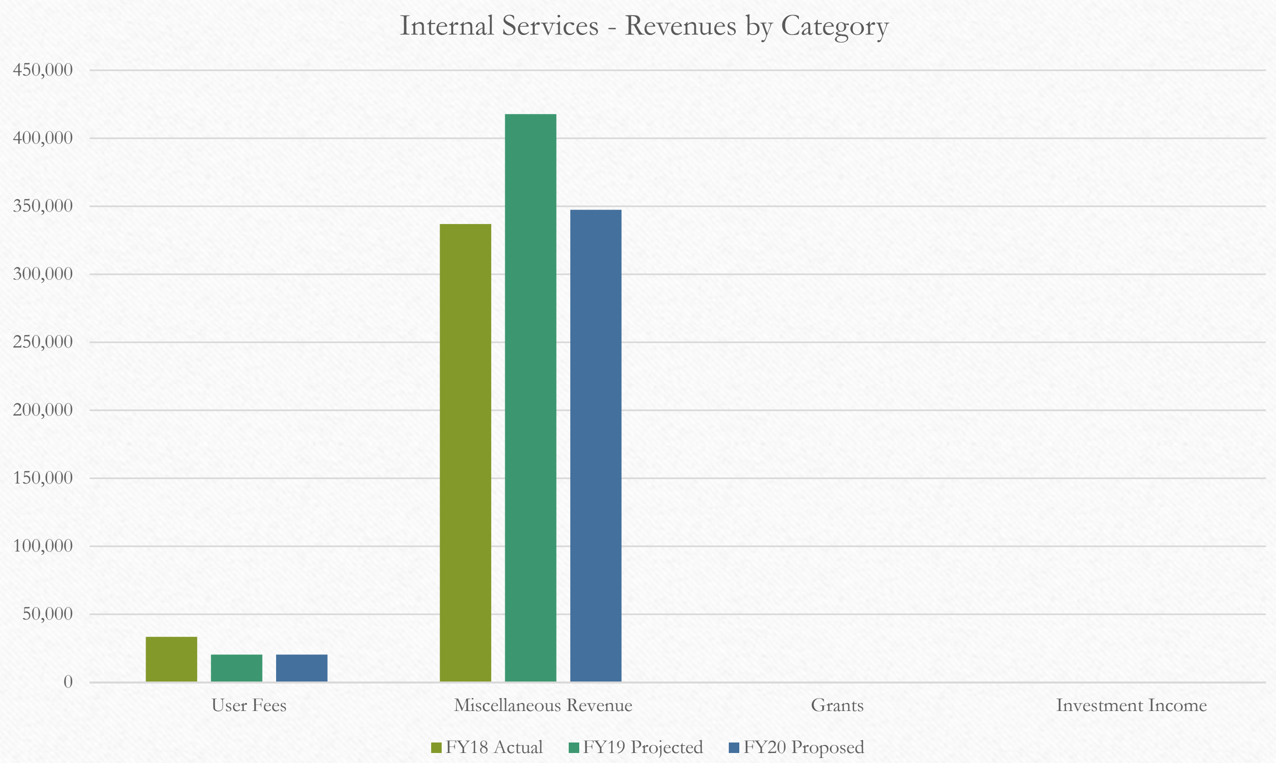


Internal Services

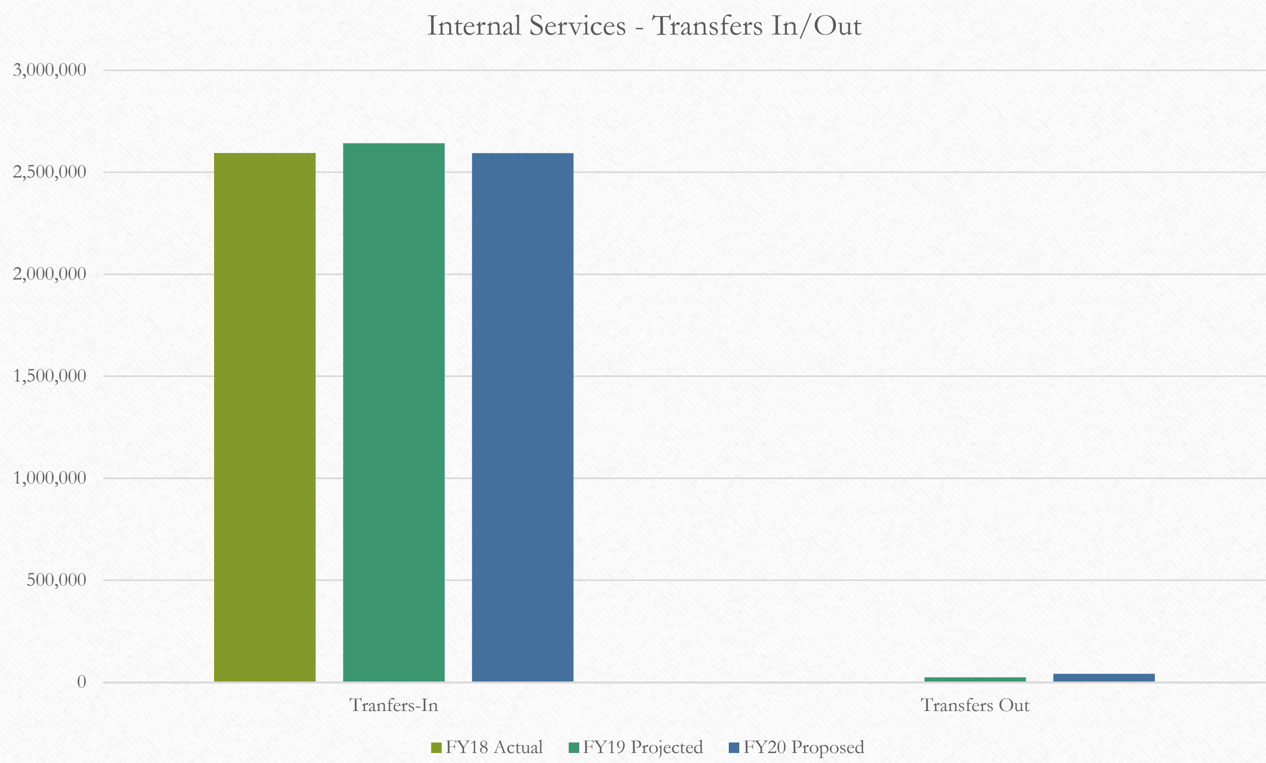
- Fund 12
  - Departments
    - Procurement 12-1602
    - Human Resources 12-1701
    - Non-Departmental 12-2400
    - Facility Maintenance 12-3303
    - MIS 12-3402
    - Fleet Maintenance 12-3503

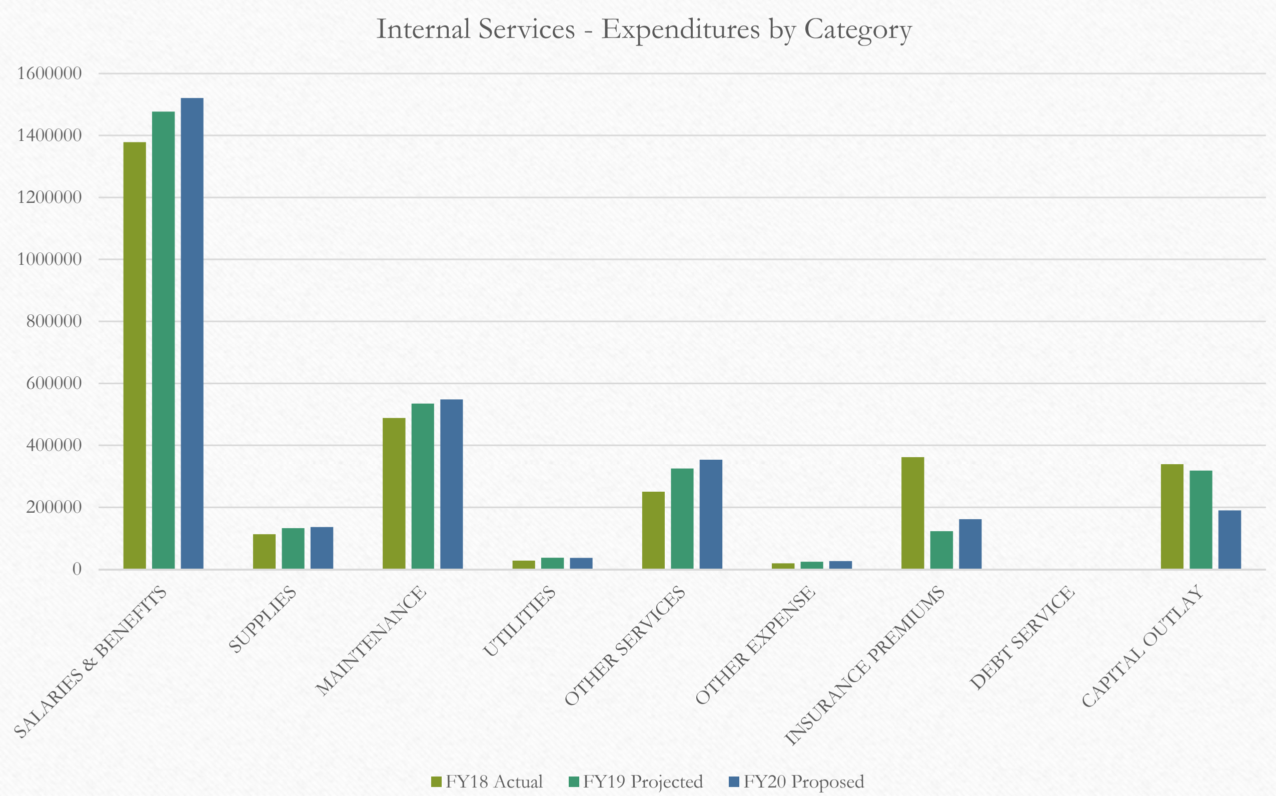
FUND NO.	FY 2018-2019 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE	ADJUSTED RESERVE	ADJUSTED RESERVE UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
12	INTERNAL SERVICES	0	437,916	2,642,351	23,733	2,618,618	2,973,969	82,565		$82,565			82,565

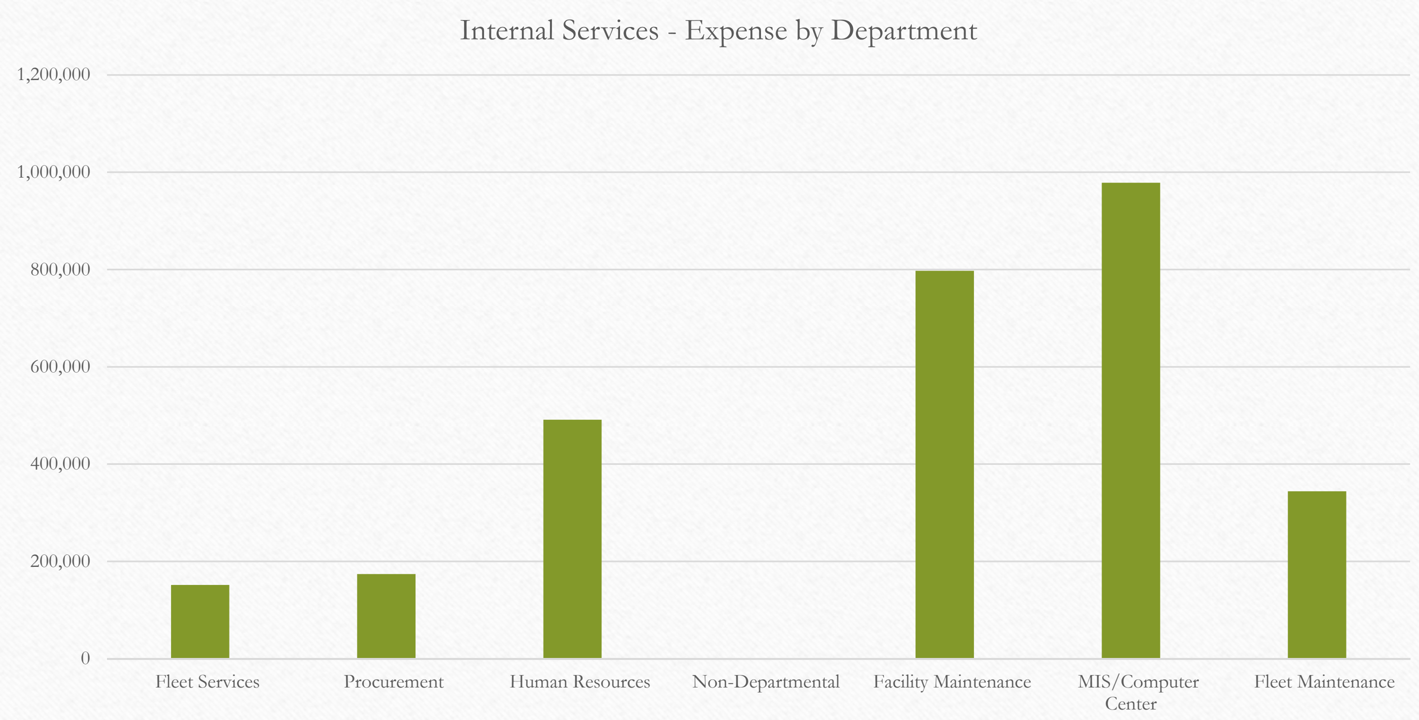
FUND NO.	FY 2019-2020 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
12	INTERNAL SERVICES	82,565	367,671	2,593,439	40,826	2,552,613	2,974,343	28,506		$28,506

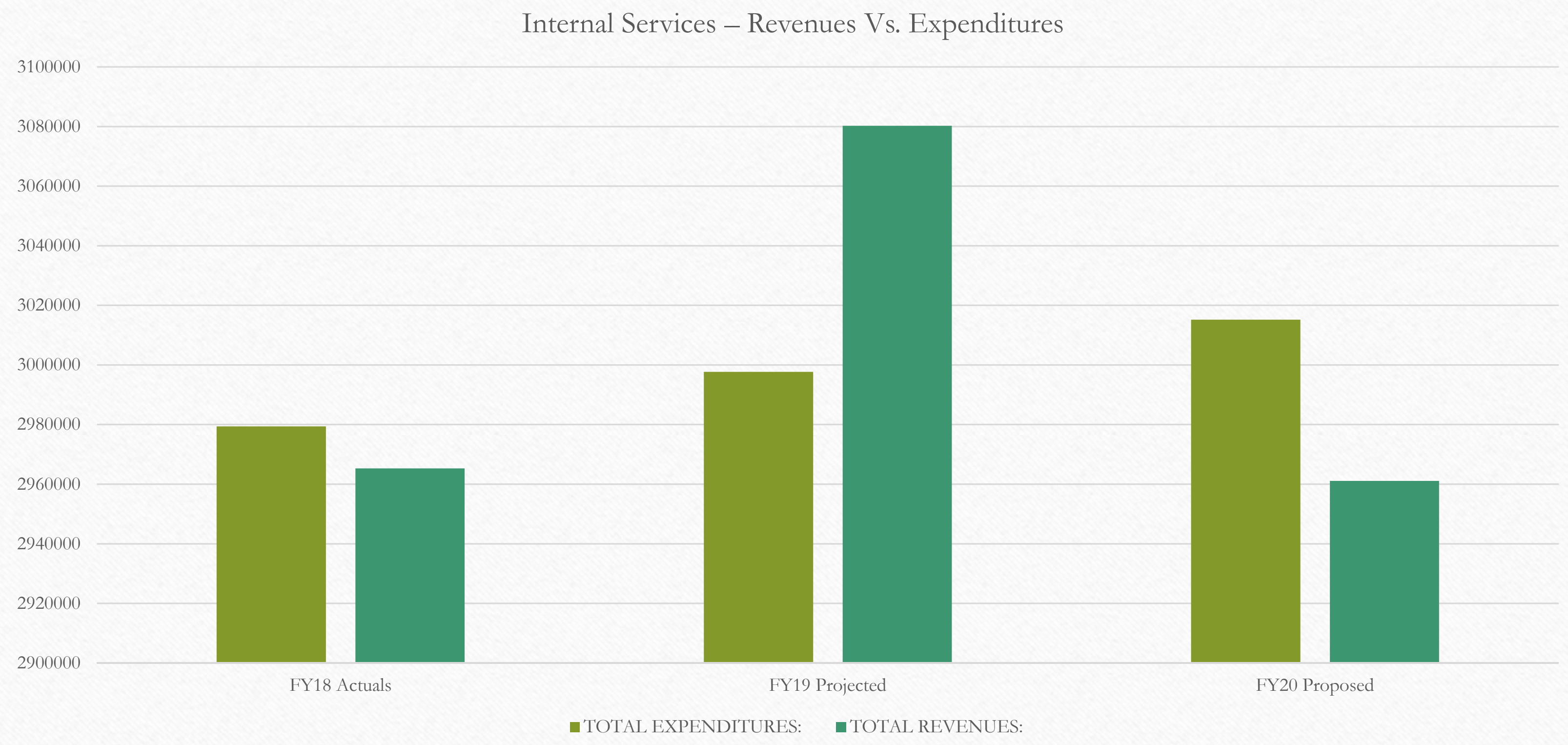


Internal Services - Revenues by Category
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
User Fees
Miscellaneous Revenue
Grants
Investment Income
FY18 Actual
FY19 Projected
FY20 Proposed


Internal Services - Transfers In/Out
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
Tranfers-In
Transfers Out
FY18 Actual
FY19 Projected
FY20 Proposed


Internal Services - Expenditures by Category
1600000
1400000
1200000
1000000
800000
600000
400000
200000
0
SALARIES & BENEFITS
SUPPLIES
MAINTENANCE
UTILITIES
OTHER SERVICES
OTHER EXPENSE
INSURANCE PREMIUMS
DEBT SERVICE
CAPITAL OUTLAY
FY18 Actual
FY19 Projected
FY20 Proposed


Internal Services - Expense by Department
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
Fleet Services
Procurement
Human Resources
Non-Departmental
Facility Maintenance
MIS/Computer Center
Fleet Maintenance


Internal Services – Revenues Vs. Expenditures
3100000
3080000
3060000
3040000
3020000
3000000
2980000
2960000
2940000
2920000
2900000
FY18 Actuals
FY19 Projected
FY20 Proposed
TOTAL EXPENDITURES:
TOTAL REVENUES:

Special Revenue

- Fund 15 – Corrections
- Fund 16 – Lodger's Tax – Promotions
- Fund 19 – Court Automation
- Fund 20 – Lodger's Tax – City Portion
- Fund 21 – DARE Donations
- Fund 22 – Designated Gift
- Fund 27 – Municipal Court

Special Revenue, Continued

- Fund 28 – Police Contingency
- Fund 31 – Cemetery Perpetual Care
- Fund 32 – Community Services
- Fund 33 – Fire Protection
- Fund 35 – HIDTA Grant
- Fund 36 – Law Enforcement Protection
- Fund 37 – State Highway

Special Revenue, Continued

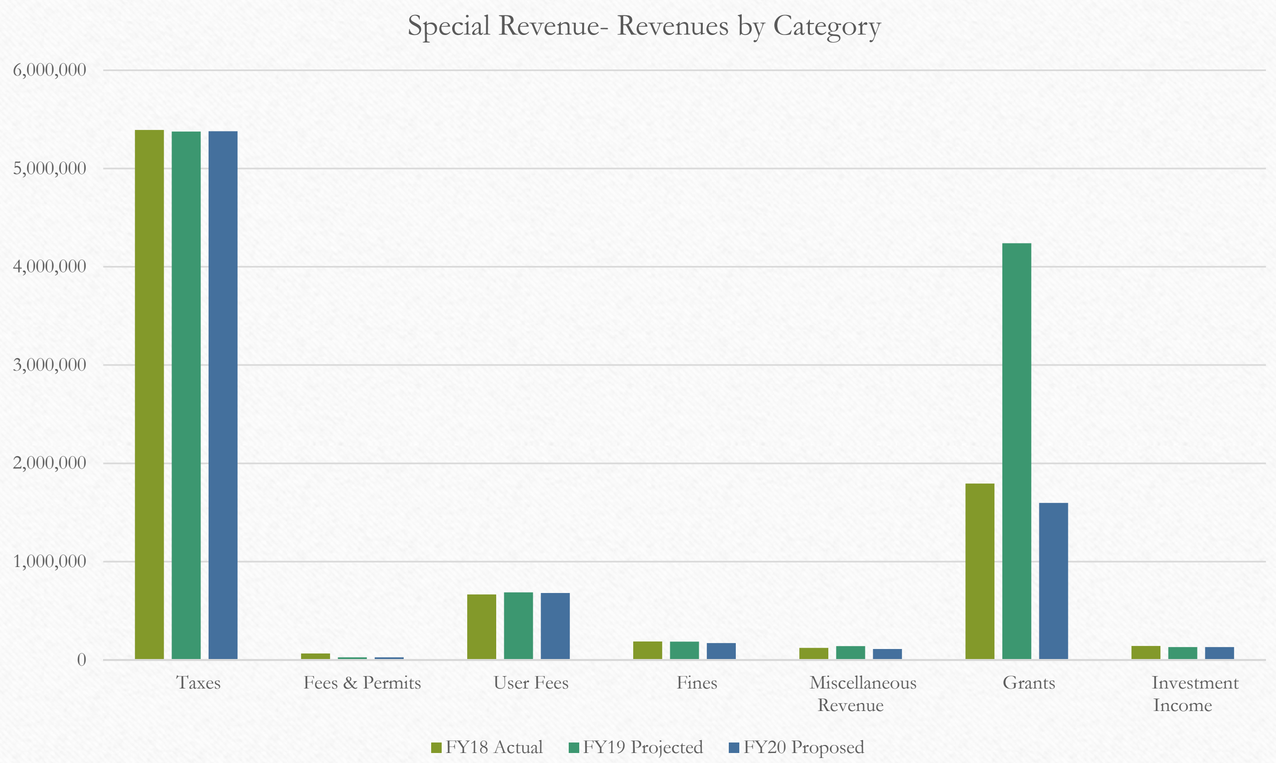
- Fund 38 – Traffic Safety
- Fund 42 – 1984 Gross Receipts Tax
- Fund 44 – Transportation
- Fund 63 – Engineering
- Fund 69 – 1994 Gross Receipts Tax
- Fund 71 – Senior Center
- Fund 74 – Senior Center Gift Fund

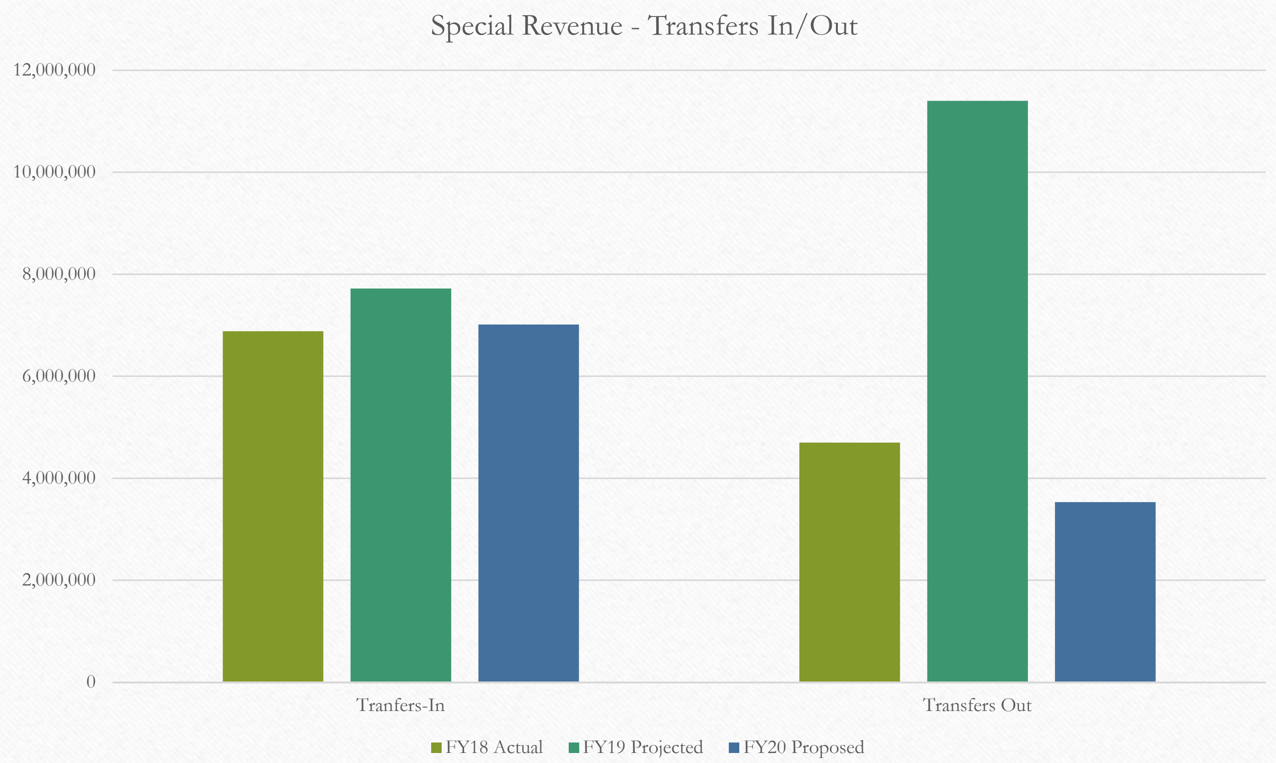
Special Revenue, Continued

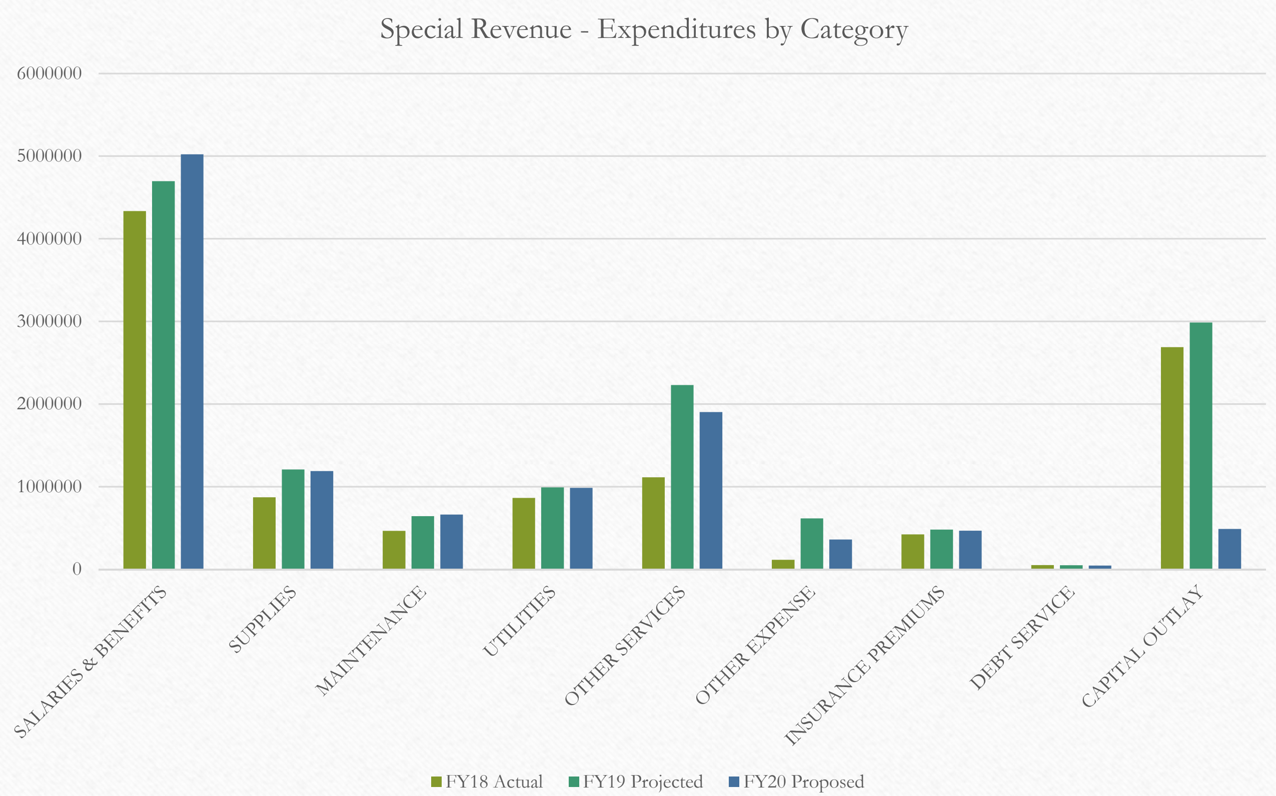
- Fund 75 – Retired & Senior Volunteer Program
- Fund 89 – Environmental Gross Receipts Tax
- Fund 96 – Self Insurance
- Fund 107 – Liabilities/Deductibles

FUND NO.	FY 2018-2019 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
15	CORRECTIONS-JAIL	0	89,000	114,764	1,255	113,509	193,850	8,659		$8,659
16	LODGER'S TAX-PROMOTIONAL FUND	189,094	255,431	0	2,476	(2,476)	272,881	169,168		$169,168
19	COURT AUTOMATION FUND	17,091	81,566	0	24,629	(24,629)	68,202	5,826		$5,826
20	LODGER'S TAX-CITY	153,307	452,779	45,000	60,355	(15,355)	556,797	33,934		$33,934
21	D.A.R.E. DONATIONS FUND	24,276	6,224	0	0	0	12,570	17,930		$17,930
22	DESIGNATED GIFT FUND	0	0	0	0	0	0	0		$0
27	MUNICIPAL COURT OPERATIONS	5,469	12,000	424,656	15,917	408,739	418,934	7,274		$7,274
28	POLICE CONTINGENCY	62,730	6,680	0	0	0	10,000	59,410		$59,410
31	CEMETERY-PERPETUAL CARE	834,941	25,843	0	98,000	(98,000)	0	762,784		$762,784
32	COMMUNITY SERVICES	106,154	533,012	4,382,910	709,633	3,673,277	4,258,549	53,894		$53,894
33	FIRE PROTECTION	313,401	684,416	0	0	0	835,999	161,818	24,429	$137,389
35	HIDTA GRANT FUND	0	4,500	0	0	0	4,500	0		$0
36	LAW ENFORCEMENT FUND	3,362	106,418	0	0	0	106,545	3,235		$3,235
37	STATE HIGHWAY FUND	128,259	44,429	0	0	0	34,963	137,725		$137,725
38	TRAFFIC SAFETY FUND	61,701	26,684	0	0	0	28,000	60,385		$60,385
42	1984 GROSS RECEIPTS TAX	2,955,980	1,691,304	125,500	4,481,753	(4,356,253)	28,439	262,592	251,166	$11,426
44	TRANSPORTATION FUND	0	3,460,988	1,177,728	164,091	1,013,637	4,195,866	278,759	0	$278,759
63	COMMUNITY DEVELOPMENT	11,947	0	452,203	48,567	403,636	384,048	31,535		$31,535
69	1994 GROSS RECEIPTS	2,576,239	1,687,825	0	3,575,952	(3,575,952)	28,439	659,673	549,566	$110,107
71	ALAMO SENIOR CENTER	3,643	810,353	616,160	4,758	611,402	1,411,548	13,850		$13,850
74	ALAMO SENIOR CENTER GIFT	100,294	58,159	0	0	0	91,986	66,467		$66,467
75	RETIRED & SENIOR VOL. PROGRAM	1,318	224,914	49,247	18,679	30,568	256,787	13		$13
89	ESGRT .0625%	2,107,239	442,721	0	1,715,000	(1,715,000)	314,495	520,465		$520,465
96	SELF-INSURED FUND	487,880	66,439	0	29,000	(29,000)	60,000	465,319		$465,319
107	SELF INSURED/LIABILITY	952,159	11,694	330,000	448,484	(118,484)	330,000	515,369		$515,369
	TOTALS FY2019	**11,096,486**	**10,783,379**	**7,718,168**	**11,398,549**	**(3,680,381)**	**13,903,398**	**4,296,085**	**825,161**	**3,470,924**

FUND NO.	FY 2019-2020 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
15	CORRECTIONS-JAIL	8,659	81,827	104,000	244	103,756	193,850	392		$392
16	LODGER'S TAX-PROMOTIONAL FUND	169,168	255,431	0	1,648	(1,648)	267,263	155,688		$155,688
19	COURT AUTOMATION FUND	5,826	81,566	0	18,701	(18,701)	68,467	224		$224
20	LODGER'S TAX-CITY	33,934	439,292	0	56,680	(56,680)	416,200	346		$346
21	D.A.R.E. DONATIONS FUND	17,930	6,224	0	0	0	13,258	10,896		$10,896
22	DESIGNATED GIFT FUND	0	0	0	0	0	0	0		$0
27	MUNICIPAL COURT OPERATIONS	7,274	10,000	414,000	13,971	400,029	416,001	1,302		$1,302
28	POLICE CONTINGENCY	59,410	3,836	0	0	0	10,000	53,246		$53,246
31	CEMETERY-PERPETUAL CARE	762,784	25,843	0	0	0	0	788,627		$788,627
32	COMMUNITY SERVICES	53,894	487,482	3,889,000	585,311	3,303,689	3,829,645	15,420		$15,420
33	FIRE PROTECTION	161,818	584,966	0	0	0	625,834	120,950	23,204	$97,746
35	HIDTA GRANT FUND	0	8,146	0	0	0	8,146	0		$0
36	LAW ENFORCEMENT FUND	3,235	106,418	0	0	0	106,451	3,202		$3,202
37	STATE HIGHWAY FUND	137,725	44,429	0	0	0	34,963	147,191		$147,191
38	TRAFFIC SAFETY FUND	60,385	23,684	0	0	0	44,146	39,923		$39,923
42	1984 GROSS RECEIPTS TAX	262,592	1,693,023	0	1,546,149	(1,546,149)	28,262	381,204	262,110	$119,094
44	TRANSPORTATION FUND	278,759	1,022,794	1,243,776	143,513	1,100,263	2,400,087	1,729		$1,729
63	COMMUNITY DEVELOPMENT	31,535	0	398,242	39,612	358,630	389,425	740		$740
69	1994 GROSS RECEIPTS	659,673	1,689,544	0	1,106,558	(1,106,558)	28,262	1,214,397	553,279	$661,118
71	ALAMO SENIOR CENTER	13,850	765,775	578,400	2,379	576,021	1,352,454	3,192		$3,192
74	ALAMO SENIOR CENTER GIFT	66,467	21,642	0	0	0	7,827	80,282		$80,282
75	RETIRED & SENIOR VOL. PROGRAM	13	224,914	55,000	16,979	38,021	261,882	1,066		$1,066
89	ESGRT .0625%	520,465	443,151	0	475	(475)	252,269	710,872		$710,872
96	SELF-INSURED FUND	465,319	66,439	0	0	0	45,000	486,758		$486,758
107	SELF INSURED/LIABILITY	515,369	11,694	330,000	0	330,000	330,000	527,063		$527,063
	TOTALS FY2020	4,296,085	8,098,120	7,012,418	3,532,220	3,480,198	11,129,692	4,744,711	838,593	3,906,118

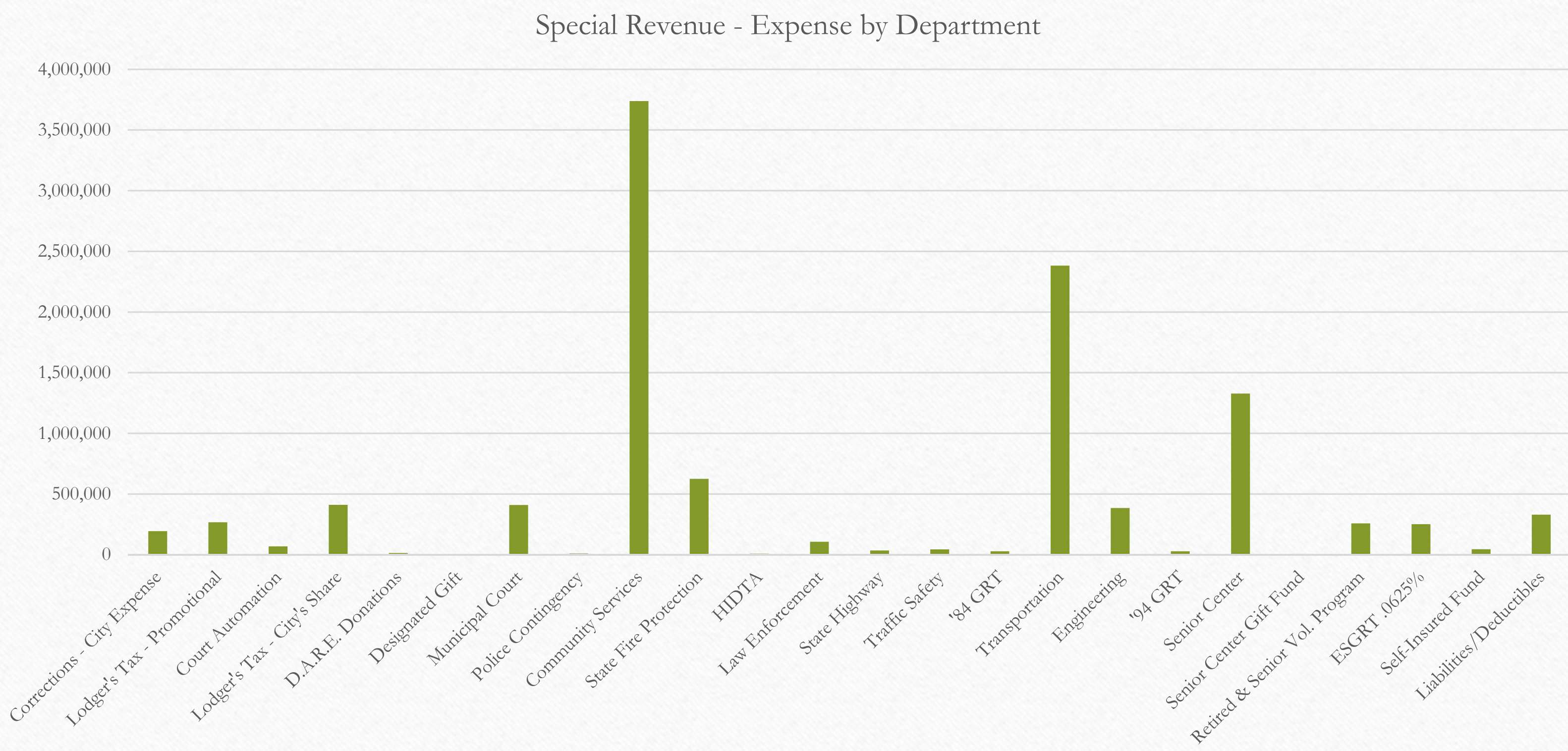

Special Revenue- Revenues by Category
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
Taxes
Fees & Permits
User Fees
Fines
Miscellaneous Revenue
Grants
Investment Income
FY18 Actual
FY19 Projected
FY20 Proposed

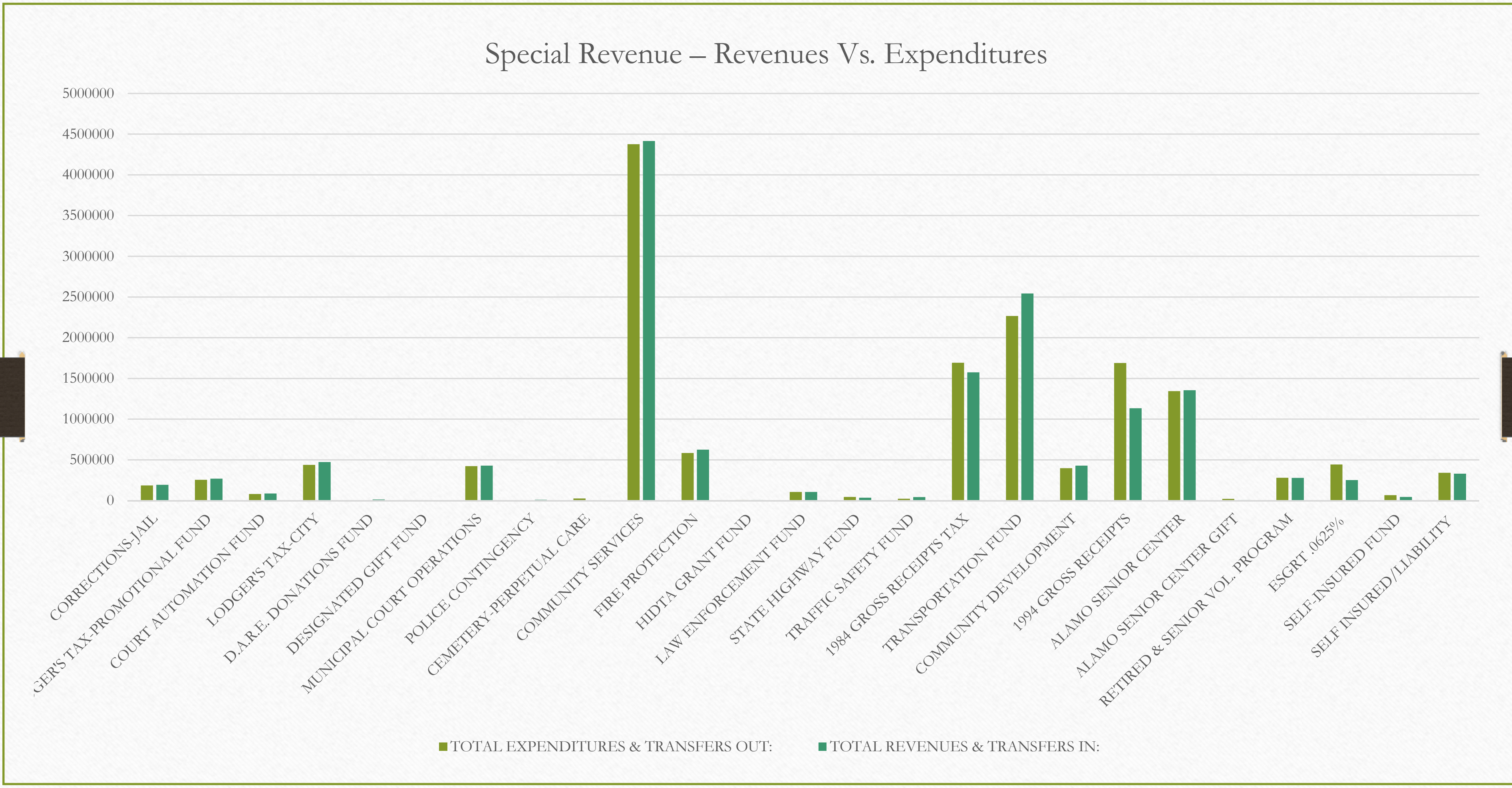

Special Revenue - Transfers In/Out
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
Tranfers-In
Transfers Out
FY18 Actual
FY19 Projected
FY20 Proposed



Special Revenue - Expenditures by Category
6000000
5000000
4000000
3000000
2000000
1000000
0
SALARIES & BENEFITS
SUPPLIES
MAINTENANCE
UTILITIES
OTHER SERVICES
OTHER EXPENSE
INSURANCE PREMIUMS
DEBT SERVICE
CAPITAL OUTLAY
FY18 Actual
FY19 Projected
FY20 Proposed

Special Revenue - Expense by Department





Special Revenue – Revenues Vs. Expenditures
5000000
4500000
4000000
3500000
3000000
2500000
2000000
1500000
1000000
500000
0
CORRECTIONS-JAIL
GER'S TAX-PROMOTIONAL FUND
COURT AUTOMATION FUND
LODGER'S TAX-CITY
D.A.R.E. DONATIONS FUND
DESIGNATED GIFT FUND
MUNICIPAL COURT OPERATIONS
POLICE CONTINGENCY
CEMETERY-PERPETUAL CARE
COMMUNITY SERVICES
FIRE PROTECTION
HIDTA GRANT FUND
LAW ENFORCEMENT FUND
STATE HIGHWAY FUND
TRAFFIC SAFETY FUND
1984 GROSS RECEIPTS TAX
TRANSPORTATION FUND
COMMUNITY DEVELOPMENT
1994 GROSS RECEIPTS
ALAMO SENIOR CENTER
ALAMO SENIOR CENTER GIFT
RETIRED & SENIOR VOL. PROGRAM
ESGRT .0625%
SELF-INSURED FUND
SELF INSURED/LIABILITY
TOTAL EXPENDITURES & TRANSFERS OUT:
TOTAL REVENUES & TRANSFERS IN:

Capital

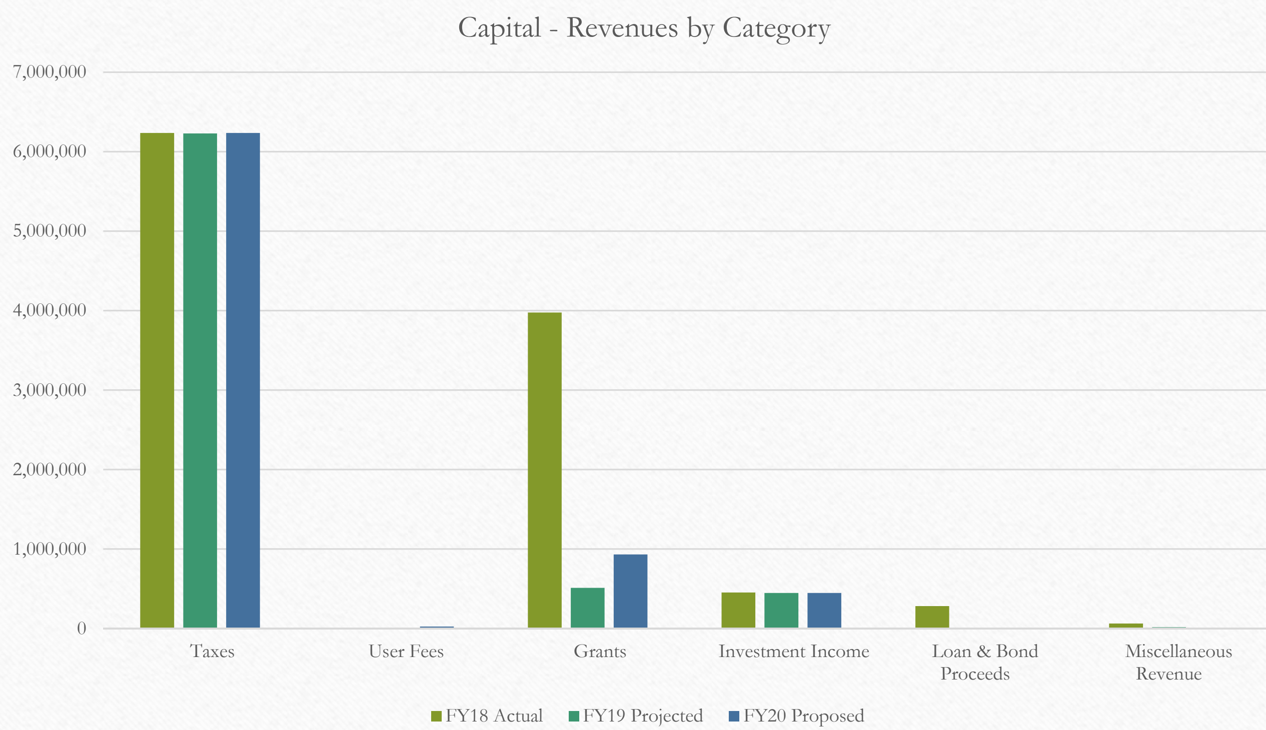
- Fund 24 – Grant Capital Improvement
- Fund 40 – Airport Improvement Projects
- Fund 48 – NM CDBG
- Fund 50 – Property Acquisition
- Fund 54 – Reverse Osmosis Project
- Fund 56 – Flood Control Project – Corp of Engineers
- Fund 61 – Municipal Infrastructure Gross Receipts Tax

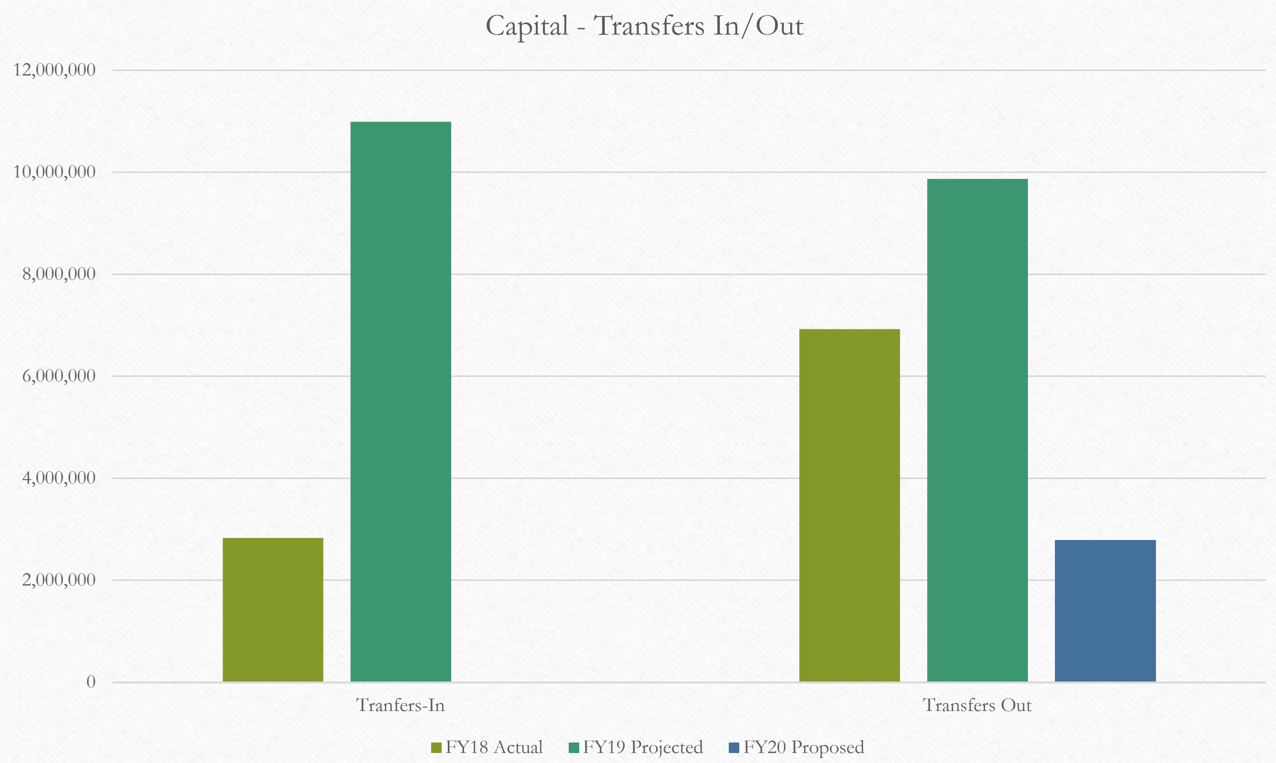
Capital, Continued

- Fund 105 – Economic Development Gross Receipts Tax
- Fund 109 – Street Capital Gross Receipts Tax
- Fund 113 – GO Bond – Sewer
- Fund 114 – Sidewalk Revolving Loan
- Fund 116 – Regional Water Supply Transmission Line
- Fund 117 – Revenue Bond
- Fund 119 – Quality of Life Gross Receipts Tax Revenue Bond
- Fund 121 – GO Bond – Family Fun Center
- Fund 122 – GO Bond - Streets

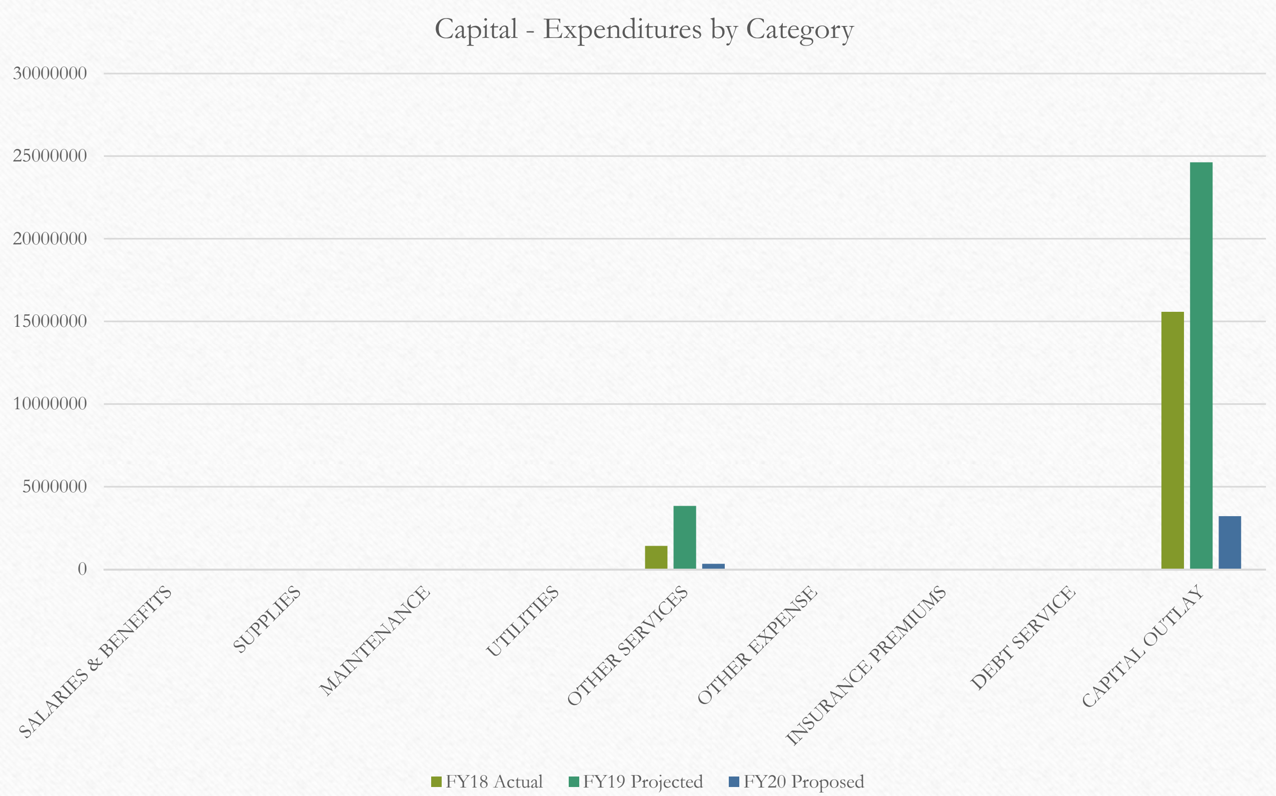
FUND NO.	FY 2018-2019 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE	ADJUSTED RESERVE	ADJUSTED RESERVE UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
24	GRANT CAPITAL IMPROVEMENT	62,532	362,039	0	0	0	363,537	61,034		$61,034			61,034
40	AIRPORT IMPROVEMENT PROJECTS	0	0	0	0	0	0	0		$0			0
48	NEW MEXICO C.D.B.G.	0	0	0	0	0	0	0		$0			0
49	1986 GROSS RECEIPTS TAX	5,982,352	1,751,843	0	5,885,336	(5,885,336)	712,093	1,136,766	269,454	$867,312	0	269,454	867,312
50	PROPERTY ACQUISITION	85,010	0	0	0	0	0	85,010		$85,010			85,010
54	REVERSE OSMOSIS PROJECT RSV	21,967	0	2,866,371	0	2,866,371	2,866,371	21,967		$21,967			21,967
56	99 GRT FLOOD CONTROL BOND PROJ	1,615,590	30,981	7,673,556	0	7,673,556	7,741,191	1,578,936		$1,578,936			1,578,936
61	MUNICIPAL INFRASTRUCTURE .0625%	578,486	422,899	0	605,484	(605,484)	7,110	388,791	0	$388,791	0	0	388,791
105	ECONOMIC DEVELOPMENT	6,242,324	1,082,053	0	0	0	4,824,289	2,500,088		$2,500,088			2,500,088
109	2004 GRT CAPITAL OUTLAY	12,608,230	3,529,450	0	3,375,975	(3,375,975)	9,987,952	2,773,753	533,340	$2,240,413	0	533,340	2,240,413
113	2009 G.O. BOND ACQ FUND	0	0	0	0	0	0	0		$0			0
114	SIDEWALKS REVOLVING LOANS	136,623	2,095	0	0	0	32,360	106,358		$106,358			106,358
116	REG WATER SUPPLY TRANS LN	0	0	0	0	0	0	0		$0			0
117	2011 JT W/S REF/IMP REVBD	0	0	0	0	0	0	0		$0			0
119	2012 GRT REF/IMP REVBD	1,731,793	24,232	448,484	0	448,484	1,920,137	284,372		$284,372			284,372
121	2015 GO BONDS-FUN CENTER	86,050	1,441	0	0	0	0	87,491		$87,491			87,491
122	2015 GO BONDS-STREETS	194,386	3,003	0	0	0	27,788	169,601		$169,601			169,601
	TOTALS FY2019	**29,345,345**	**7,210,036**	**10,988,411**	**9,866,795**	**1,121,616**	**28,482,828**	**9,194,168**	**802,794**	**8,391,374**	**0**	**802,794**	**8,391,374**

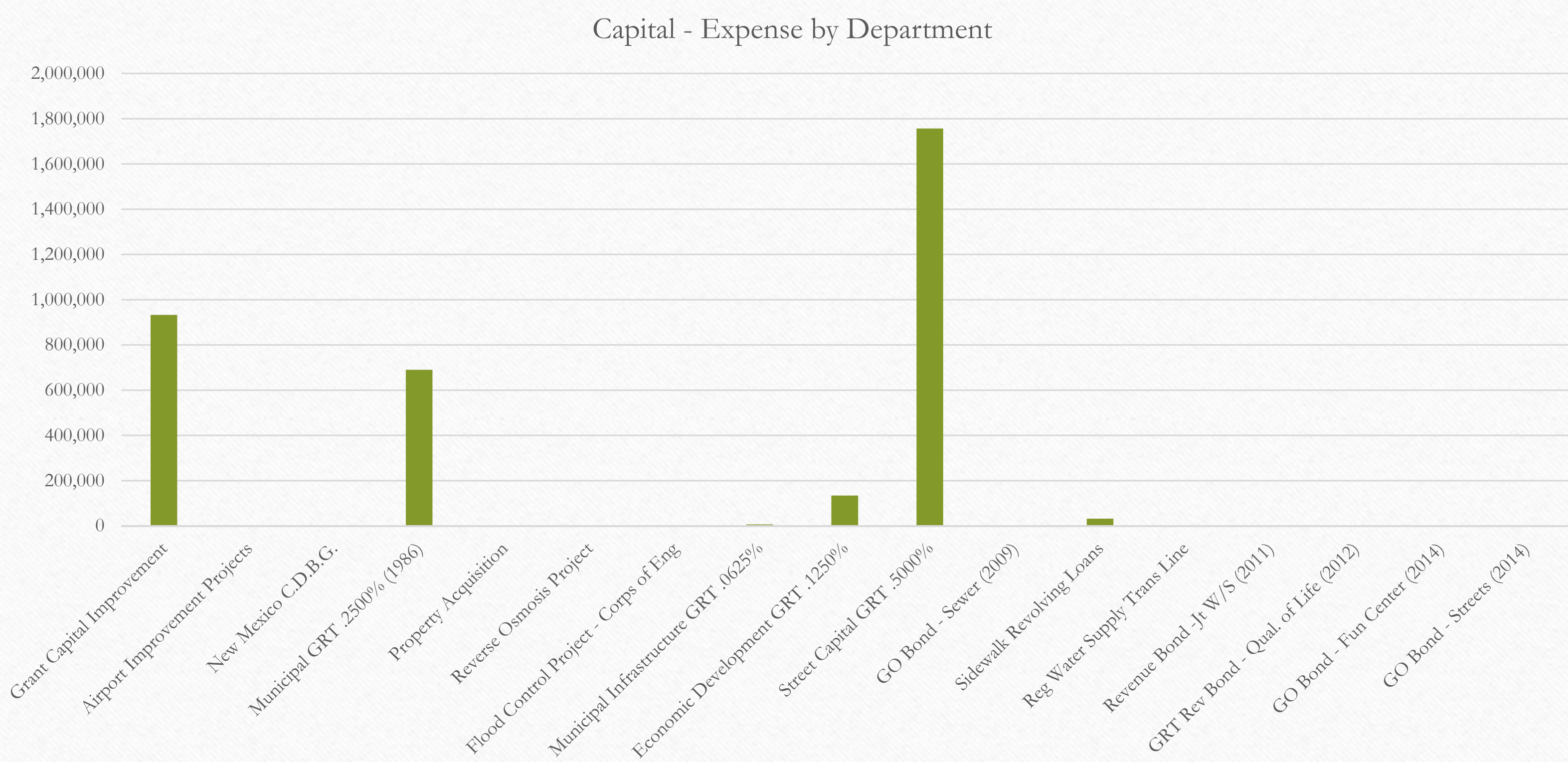
FUND NO.	FY 2019-2020 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
24	GRANT CAPITAL IMPROVEMENT	61,034	932,486	0	0	0	932,486	61,034		$61,034
40	AIRPORT IMPROVEMENT PROJECTS	0	0	0	0	0	0	0		$0
48	NEW MEXICO C.D.B.G.	0	0	0	0	0	0	0		$0
49	1986 GROSS RECEIPTS TAX	1,136,766	1,753,562	0	1,340,023	(1,340,023)	690,262	860,043	269,728	$590,315
50	PROPERTY ACQUISITION	85,010	0	0	0	0	0	85,010		$85,010
54	REVERSE OSMOSIS PROJECT RSV	21,967	0	0	0	0	0	21,967		$21,967
56	99 GRT FLOOD CONTROL BOND PROJ	1,578,936	30,981	0	176	(176)	0	1,609,741		$1,609,741
61	MUNICIPAL INFRASTRUCTURE .0625%	388,791	423,329	0	347,781	(347,781)	7,066	457,273	0	$457,273
105	ECONOMIC DEVELOPMENT	2,500,088	947,836	0	0	0	134,131	3,313,793		$3,313,793
109	2004 GRT CAPITAL OUTLAY	2,773,753	3,518,163	0	1,101,438	(1,101,438)	1,756,524	3,433,954	534,720	$2,899,234
113	2009 G.O. BOND ACQ FUND	0	0	0	0	0	0	0		$0
114	SIDEWALKS REVOLVING LOANS	106,358	2,095	0	0	0	32,360	76,093		$76,093
116	REG WATER SUPPLY TRANS LN	0	0	0	0	0	0	0		$0
117	2011 JT W/S REF/IMP REVBD	0	0	0	0	0	0	0		$0
119	2012 GRT REF/IMP REVBD	284,372	24,232	0	0	0	0	308,604		$308,604
121	2015 GO BONDS-FUN CENTER	87,491	1,441	0	0	0	0	88,932		$88,932
122	2015 GO BONDS-STREETS	169,601	3,003	0	0	0	0	172,604		$172,604
	TOTALS FY2020	**9,194,168**	**7,637,128**	**0**	**2,789,418**	**(2,789,418)**	**3,552,829**	**10,489,049**	**804,448**	**9,684,601**


Capital - Revenues by Category
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
Taxes
User Fees
Grants
Investment Income
Loan & Bond Proceeds
Miscellaneous Revenue
FY18 Actual
FY19 Projected
FY20 Proposed

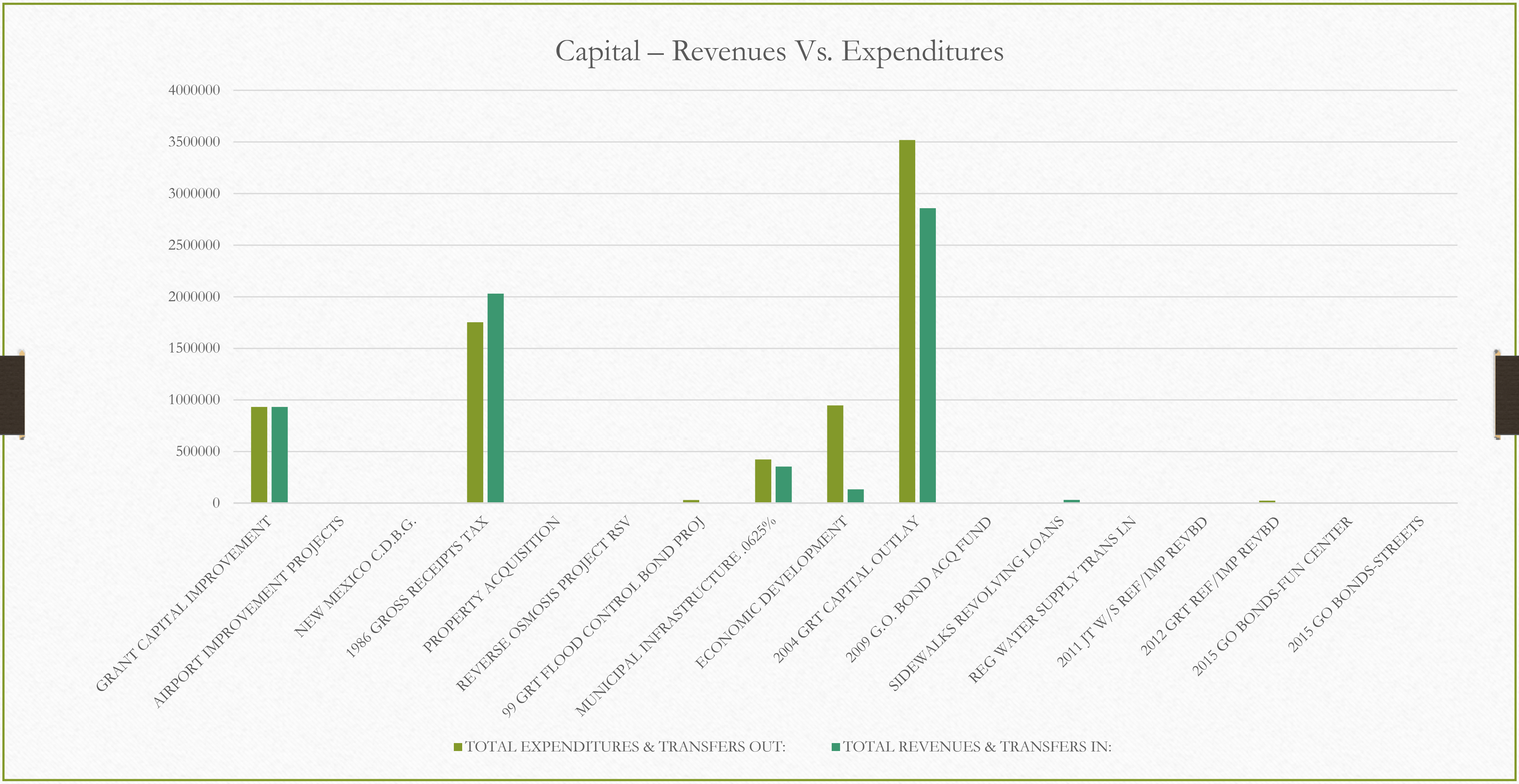


Capital - Transfers In/Out
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
Tranfers-In
Transfers Out
FY18 Actual
FY19 Projected
FY20 Proposed


Capital - Expenditures by Category
30000000
25000000
20000000
15000000
10000000
5000000
0
SALARIES & BENEFITS
SUPPLIES
MAINTENANCE
UTILITIES
OTHER SERVICES
OTHER EXPENSE
INSURANCE PREMIUMS
DEBT SERVICE
CAPITAL OUTLAY
FY18 Actual
FY19 Projected
FY20 Proposed



Capital - Expense by Department
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
Grant Capital Improvement
Airport Improvement Projects
New Mexico C.D.B.G.
Municipal GRT .2500% (1986)
Property Acquisition
Reverse Osmosis Project
Flood Control Project - Corps of Eng
Municipal Infrastructure GRT .0625%
Economic Development GRT .1250%
Street Capital GRT .5000%
GO Bond - Sewer (2009)
Sidewalk Revolving Loans
Reg Water Supply Trans Line
Revenue Bond -Jt W/S (2011)
GRT Rev Bond - Qual. of Life (2012)
GO Bond - Fun Center (2014)
GO Bond - Streets (2014)


Capital – Revenues Vs. Expenditures
4000000
3500000
3000000
2500000
2000000
1500000
1000000
500000
0
GRANT CAPITAL IMPROVEMENT
AIRPORT IMPROVEMENT PROJECTS
NEW MEXICO C.D.B.G.
1986 GROSS RECEIPTS TAX
PROPERTY ACQUISITION
REVERSE OSMOSIS PROJECT RSV
99 GRT FLOOD CONTROL BOND PROJ
MUNICIPAL INFRASTRUCTURE .0625%
ECONOMIC DEVELOPMENT
2004 GRT CAPITAL OUTLAY
2009 G.O. BOND ACQ FUND
SIDEWALKS REVOLVING LOANS
REG WATER SUPPLY TRANS LN
2011 JT W/S REF/IMP REVBD
2012 GRT REF/IMP REVBD
2015 GO BONDS-FUN CENTER
2015 GO BONDS-STREETS
TOTAL EXPENDITURES & TRANSFERS OUT:
TOTAL REVENUES & TRANSFERS IN:

Debt Service

- Fund 53 – General Obligation Principle & Interest
  - 2009 GO Bond
  - 2011 GO Fire Bond
  - 2014 A GO Bond – Fun Center
  - 2014 B GO Bond – Streets
  - 2017 GO Bond

Debt Service, Continued

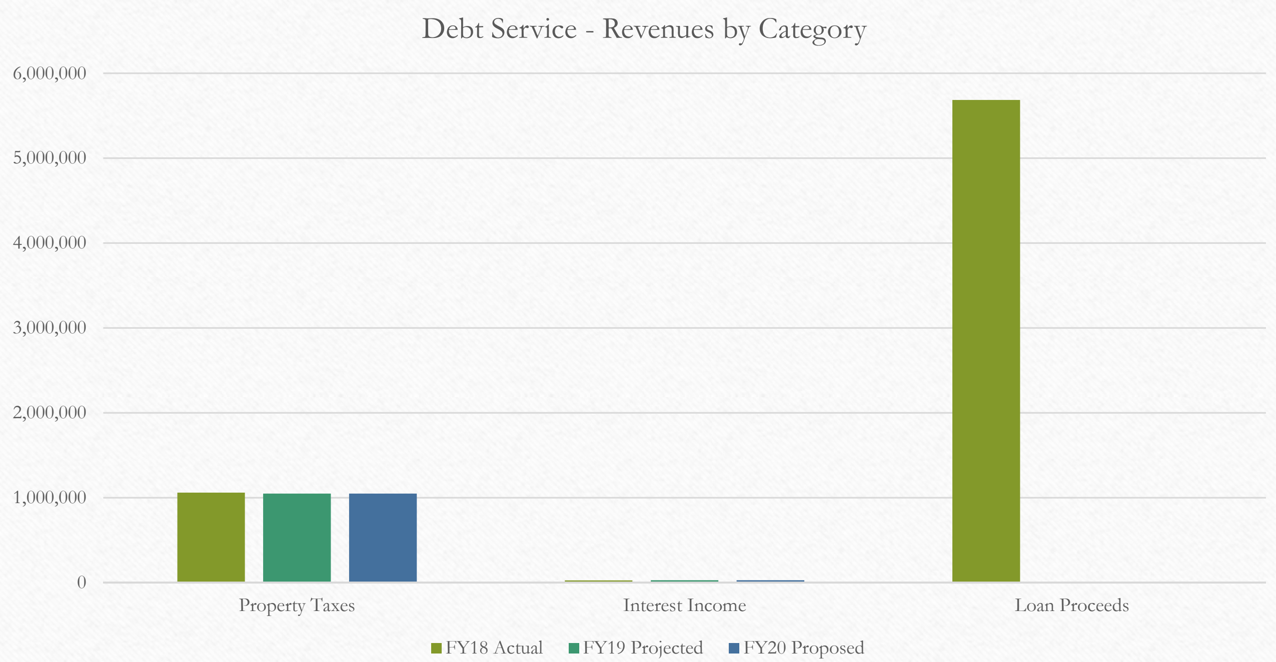
- Fund 59 – Gross Receipts Tax Principle & Interest
    - Loan 13 – Flood Control
    - Loan 15 – Various Street Projects
    - Loan 16 – GRT Refunding & Improvement
    - Loan 19 – Refunding, Flood Control & Natatorium
    - Loan 20 – Streets
    - Loan 21 – Flood Control

Debt Service, Continued

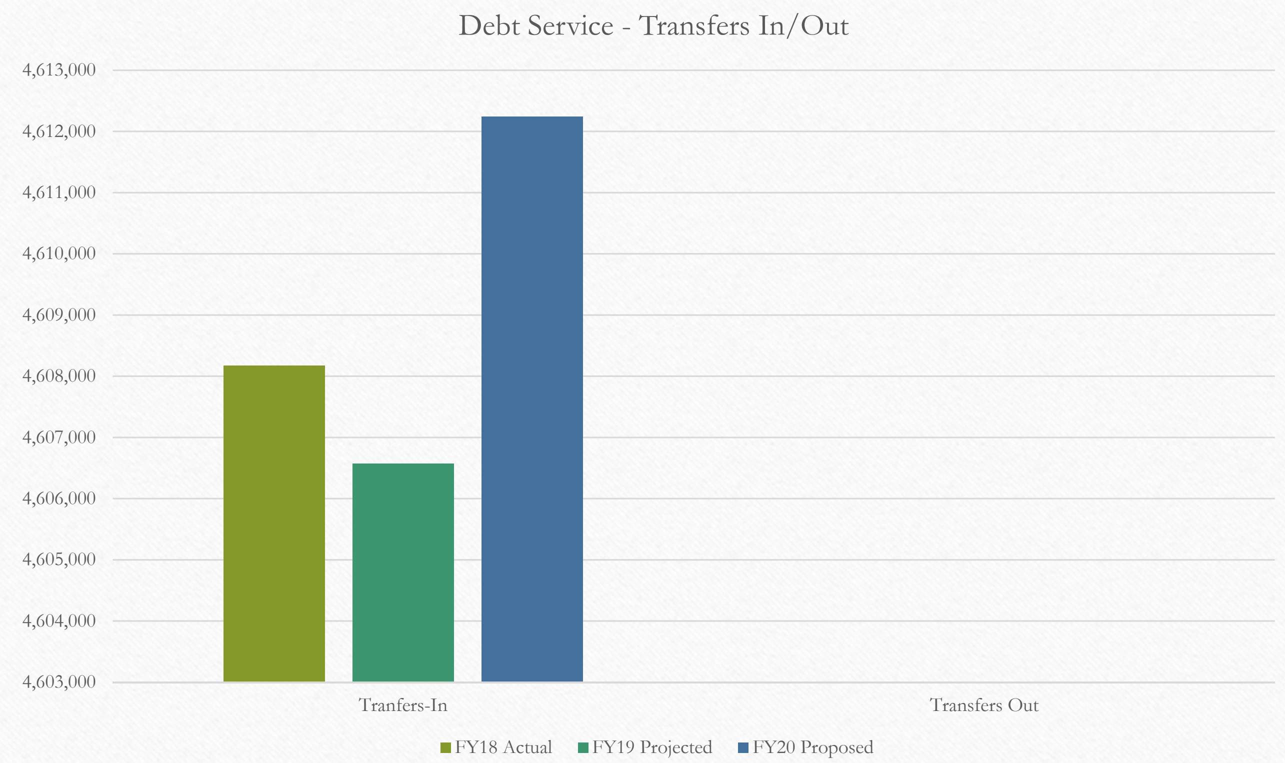
- Fund 82 – Water/Sewer Principle & Interest
  - Loan 3 – Drinking Water
  - Loan 4 – West Side
  - Loan 10 – Water/Wastewater
  - Loan 11 – WTB
  - Loan 14 – Refunded Bond & Water/Wastewater Treatment Plant Improvement
  - Loan 17 – Drinking Water
  - Loan 18 – Desalination Facility
  - Loan 22 – JWS Refunding

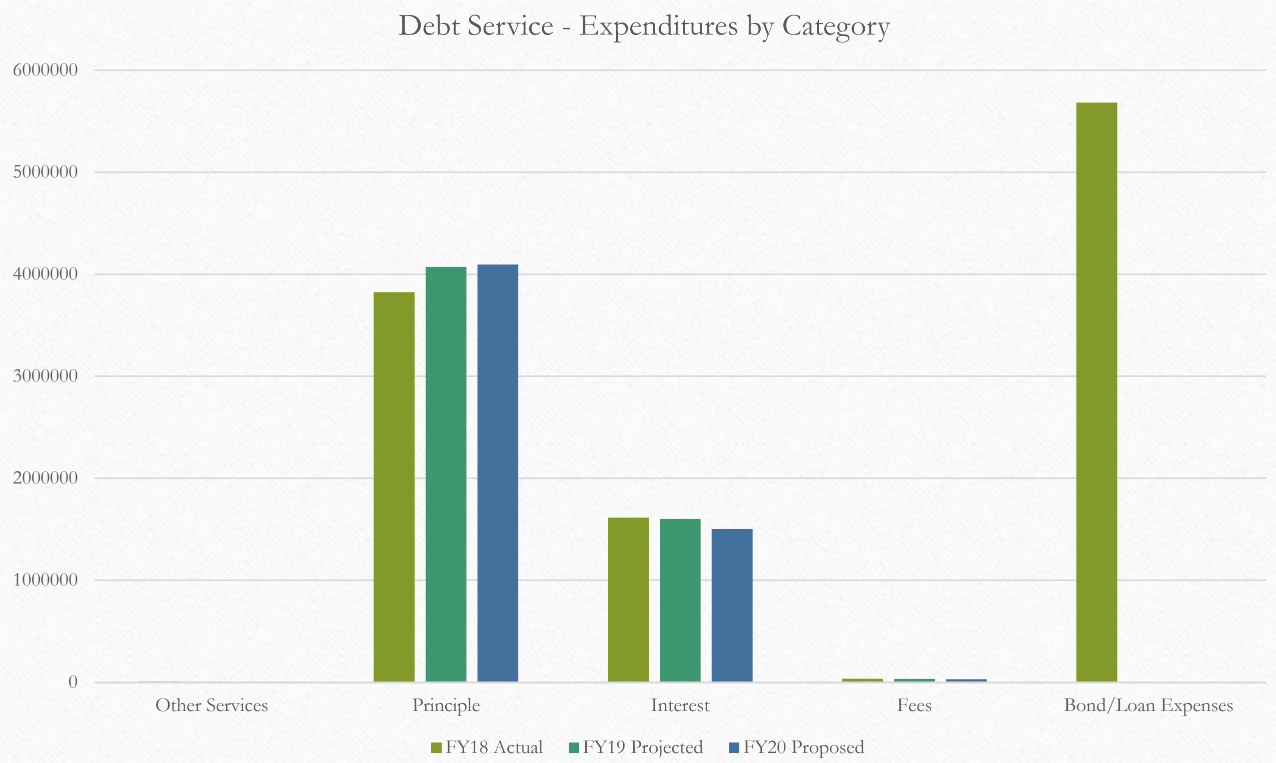
FUND NO.	FY 2018-2019 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
53	GENERAL OBLIGATION	920,267	1,049,847	0	0	0	1,102,746	867,368	551,373	$315,995
59	REVENUE BOND P & I FUND	188,175	7,250	2,668,143	0	2,668,143	2,671,643	191,925		$191,925
82	98 JT WATER/SEWER BOND P&I	1,233,115	19,609	1,938,428	0	1,938,428	1,938,430	1,252,722		$1,252,722
	TOTALS FY2019	2,341,558	1,076,706	4,606,571	0	4,606,571	5,712,819	2,312,015	551,373	1,760,642

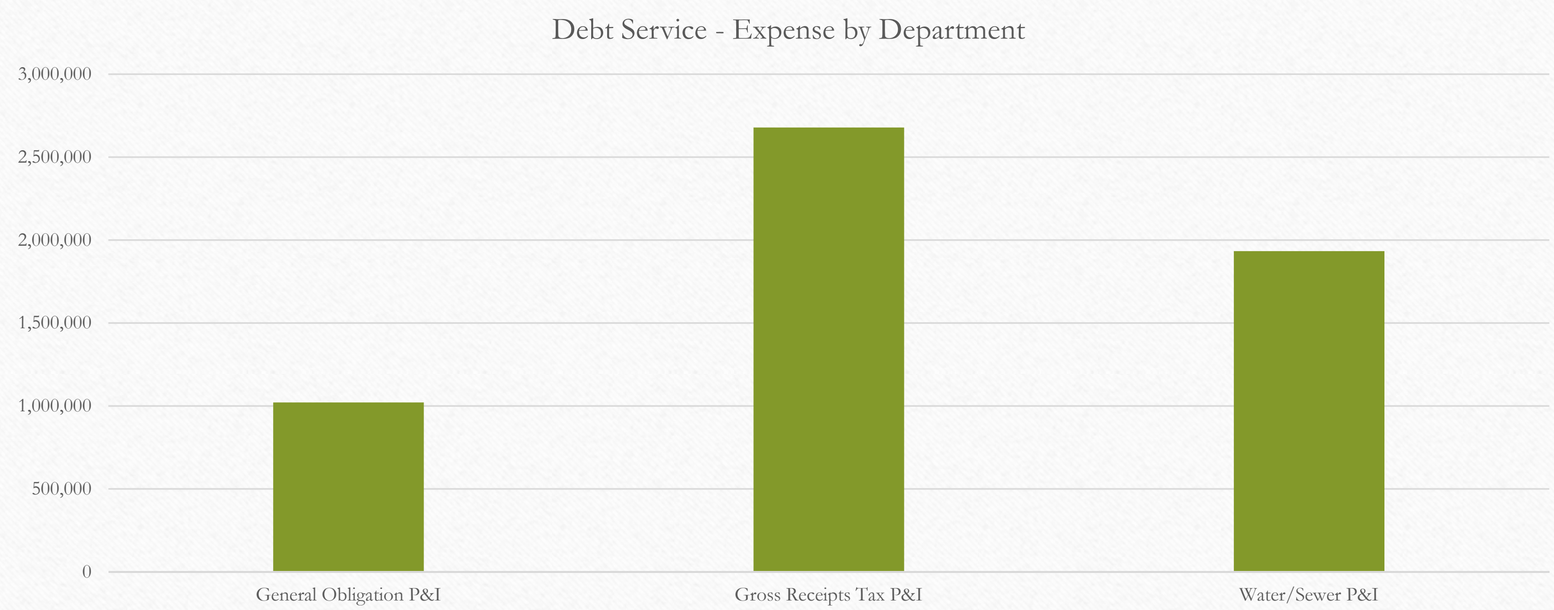
FUND NO.	FY 2019-2020 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
53	GENERAL OBLIGATION	867,368	1,049,847	0	0	0	1,021,018	896,197	510,509	$385,688
59	REVENUE BOND P & I FUND	191,925	7,250	2,678,368	0	2,678,368	2,678,368	199,175		$199,175
82	98 JT WATER/SEWER BOND P&I	1,252,722	19,609	1,933,872	0	1,933,872	1,933,872	1,272,331		$1,272,331
	TOTALS FY2020	2,312,015	1,076,706	4,612,240	0	4,612,240	5,633,258	2,367,703	510,509	1,857,194



Debt Service - Revenues by Category
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
Property Taxes
Interest Income
Loan Proceeds
FY18 Actual
FY19 Projected
FY20 Proposed


Debt Service - Transfers In/Out
4,613,000
4,612,000
4,611,000
4,610,000
4,609,000
4,608,000
4,607,000
4,606,000
4,605,000
4,604,000
4,603,000
Tranfers-In
Transfers Out
FY18 Actual
FY19 Projected
FY20 Proposed


Debt Service - Expenditures by Category
6000000
5000000
4000000
3000000
2000000
1000000
0
Other Services
Principle
Interest
Fees
Bond/Loan Expenses
FY18 Actual
FY19 Projected
FY20 Proposed



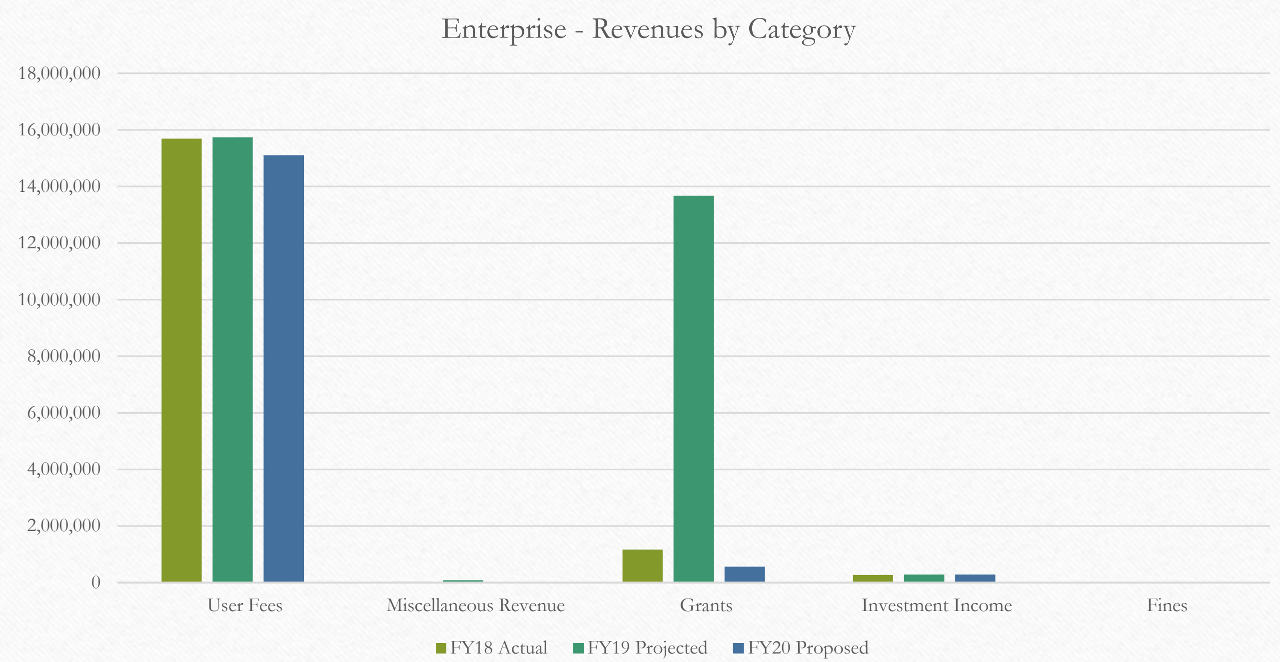
Debt Service - Expense by Department
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
General Obligation P&I
Gross Receipts Tax P&I
Water/Sewer P&I

Enterprise

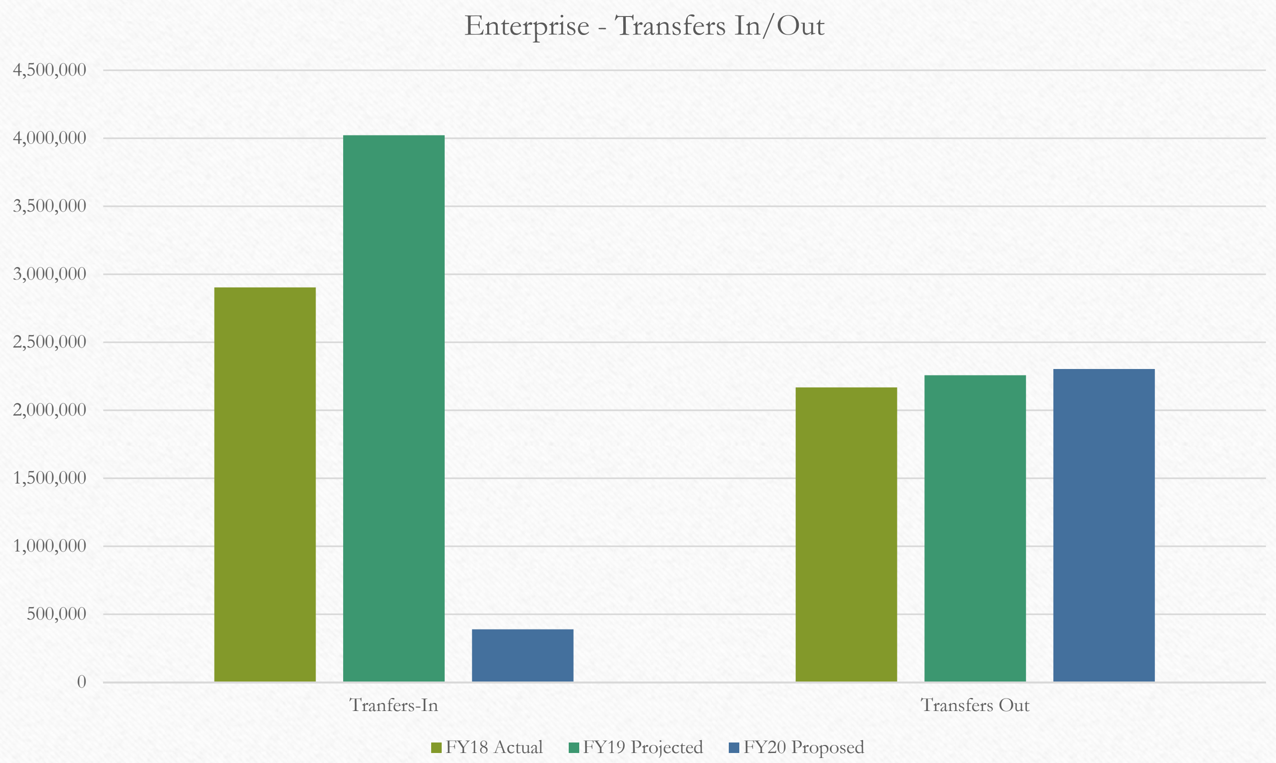
- Fund 81 – Water/Sewer Operating
- Fund 86 – Solid Waste Collection
- Fund 88 – Bonito Lake Campground
- Fund 90 – Desert Lakes Golf Course
- Fund 91 – White Sands Regional Airport
- Fund 94 – Green Tree Regional Landfill
- Fund 901 – Housing Authority – Low Rent Public Housing
- Fund 903 – Housing Authority – Homeownership
- Fund 904 – Housing Authority – Capital Fund

FUND NO.	FY 2018-2019 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
81	WATER/SEWER OPERATING	12,182,162	21,594,307	3,440,578	1,956,797	1,483,781	32,731,469	2,528,781	946,315	$1,582,466
86	SOLID WASTE COLLECTION SYS.	551,921	2,101,092	0	149,050	(149,050)	2,142,672	361,291	177,481	$183,810
88	BONITO CAMPGROUND	379,306	6,012	0	0	0	0	385,318		$385,318
90	GOLF COURSE	17,313	1,540,500	389,844	100,832	289,012	1,846,375	450		$450
91	AIRPORT	90,218	760,815	191,081	47,951	143,130	880,151	114,012	0	$114,012
94	OTERO GREENTREE REG LANDFILL	4,449,239	2,032,816	0	2,018	(2,018)	3,378,788	3,101,249		$3,101,249
901	HOUSING LOW RENT OPERATING	948,223	878,569	0	217	(217)	1,006,545	820,030	83,879	$736,151
903	HOUSING HOMEOWNERSHIP OPER	761,606	1,705	0	0	0	28,236	735,075		$735,075
904	HOUSING CAPITAL FUND PROJECTS	0	865,360	0	0	0	865,360	0		$0
	TOTALS FY2019	19,379,990	29,781,176	4,021,503	2,256,865	1,764,638	42,879,596	8,046,207	1,207,675	6,838,532

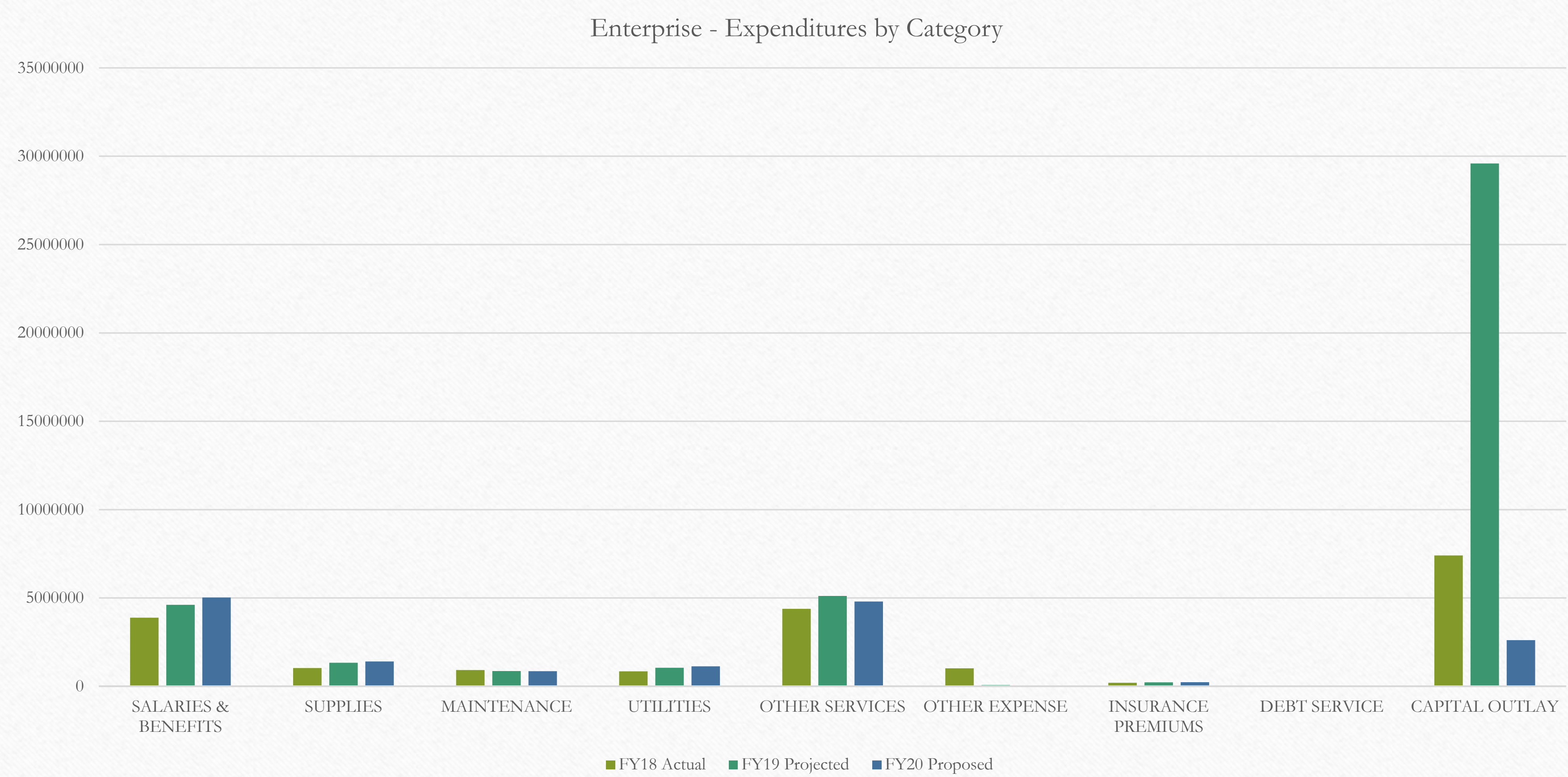
FUND NO.	FY 2019-2020 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
81	WATER/SEWER OPERATING	2,528,781	9,904,758	98,413	2,045,067	(1,946,654)	8,998,588	1,488,297	946,315	$541,982
86	SOLID WASTE COLLECTION SYS.	361,291	2,098,696	0	133,172	(133,172)	1,974,949	351,866	158,023	$193,843
88	BONITO CAMPGROUND	385,318	5,518	0	0	0	0	390,836		$390,836
90	GOLF COURSE	450	1,593,400	140,450	77,430	63,020	1,654,890	1,980		$1,980
91	AIRPORT	114,012	148,463	149,500	44,077	105,423	267,434	100,464		$100,464
94	OTERO GREENTREE REG LANDFILL	3,101,249	1,401,009	0	2,972	(2,972)	2,180,741	2,318,545		$2,318,545
901	HOUSING LOW RENT OPERATING	820,030	822,511	0	109	(109)	1,001,197	641,235	78,002	$563,233
903	HOUSING HOMEOWNERSHIP OPER	735,075	1,705	0	0	0	28,418	708,362		$708,362
904	HOUSING CAPITAL FUND PROJECTS	0	0	0	0	0	0	0		$0
	TOTALS FY2020	8,046,207	15,976,060	388,363	2,302,827	(1,914,464)	16,106,217	6,001,586	1,182,340	4,819,246



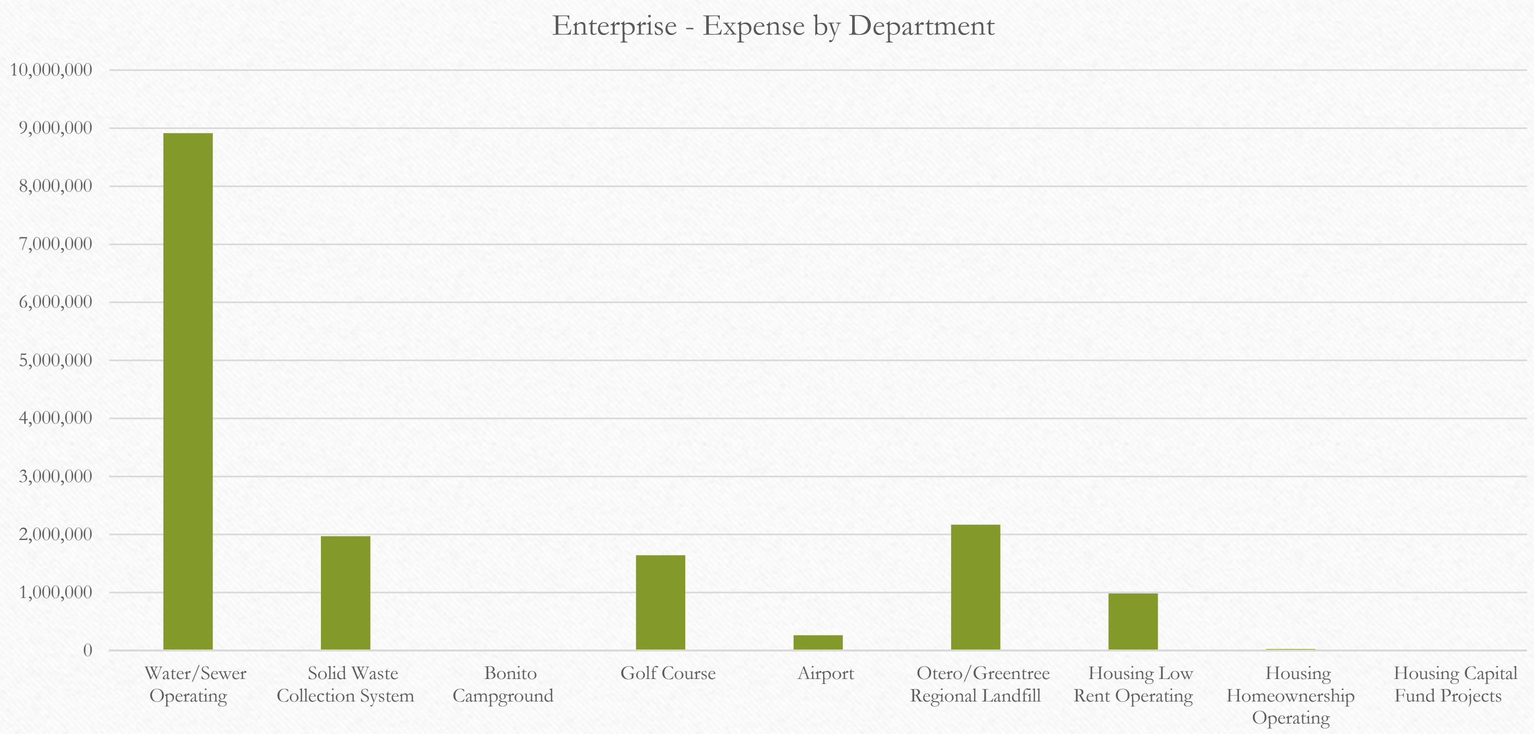
Enterprise - Revenues by Category
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
User Fees
Miscellaneous Revenue
Grants
Investment Income
Fines
FY18 Actual
FY19 Projected
FY20 Proposed

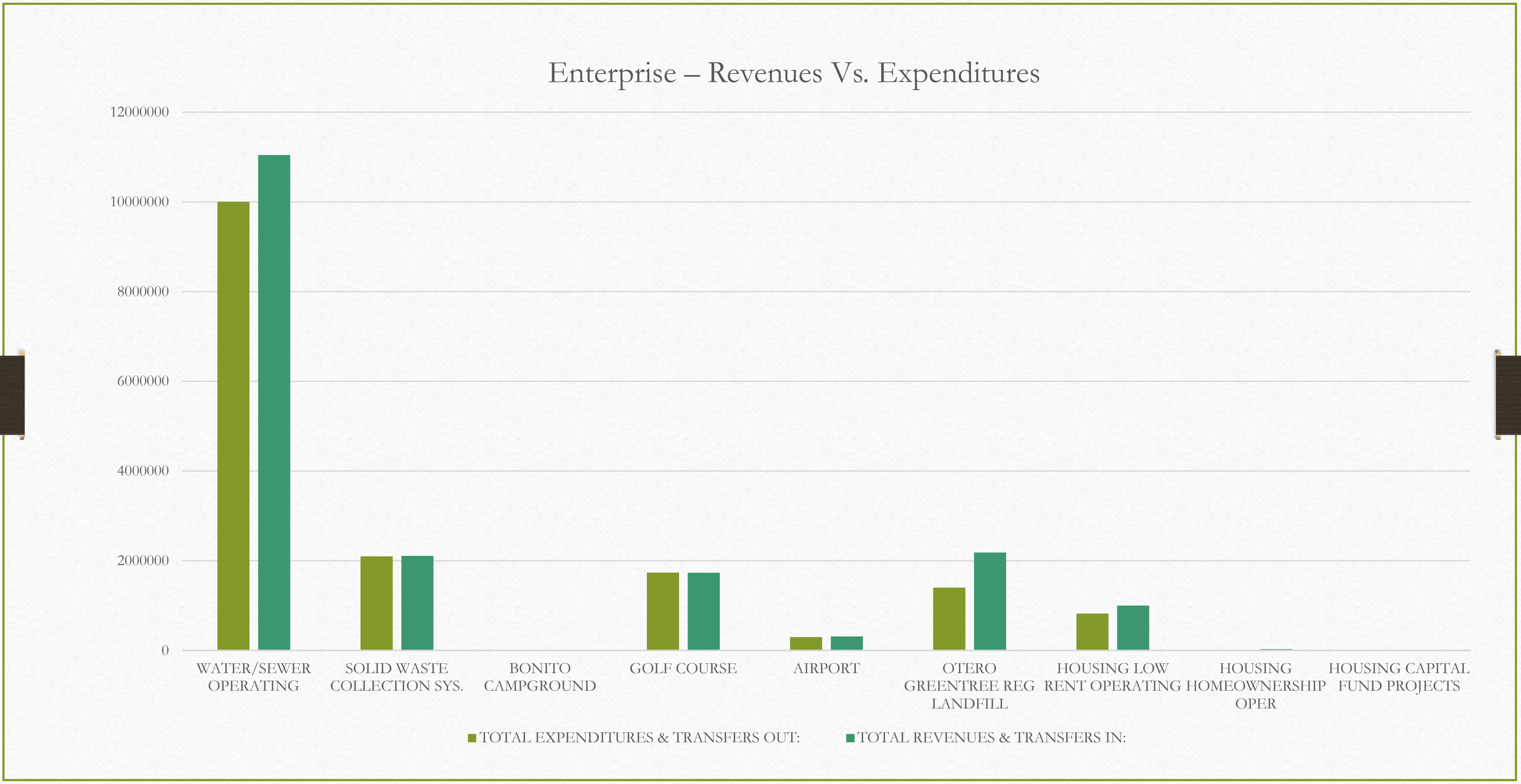


Enterprise - Transfers In/Out
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
Tranfers-In
Transfers Out
FY18 Actual
FY19 Projected
FY20 Proposed



Enterprise - Expenditures by Category
35000000
30000000
25000000
20000000
15000000
10000000
5000000
0
SALARIES & BENEFITS
SUPPLIES
MAINTENANCE
UTILITIES
OTHER SERVICES
OTHER EXPENSE
INSURANCE PREMIUMS
DEBT SERVICE
CAPITAL OUTLAY
FY18 Actual
FY19 Projected
FY20 Proposed


Enterprise - Expense by Department
10,000,000
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
Water/Sewer Operating
Solid Waste Collection System
Bonito Campground
Golf Course
Airport
Otero/Greentree Regional Landfill
Housing Low Rent Operating
Housing Homeownership Operating
Housing Capital Fund Projects



Enterprise – Revenues Vs. Expenditures
12000000
10000000
8000000
6000000
4000000
2000000
0
WATER/SEWER OPERATING
SOLID WASTE COLLECTION SYS.
BONITO CAMPGROUND
GOLF COURSE
AIRPORT
OTERO GREENTREE REG LANDFILL
HOUSING LOW RENT OPERATING
HOUSING HOMEOWNERSHIP OPER
HOUSING CAPITAL FUND PROJECTS
TOTAL EXPENDITURES & TRANSFERS OUT:
TOTAL REVENUES & TRANSFERS IN:

Trust & Agency

- Fund 17 – Police Court Bonds
- Fund 39 – State Judicial
- Fund98 – Payroll Clearing
- Fund 104 – Utility Deposits
- Fund 115 – Corp Escrow Reserve Account

FUND NO.	FY 2018-2019 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
17	POLICE COURT BOND	7,938	0	0	0	0	0	7,938		$7,938
39	STATE JUDICIAL	4,707	75,500	0	0	0	75,500	4,707		$4,707
98	PAYROLL CLEARING	207,352	0	0	0	0	0	207,352		$207,352
104	UTILITY DEPOSITS	703,681	0	0	0	0	0	703,681		$703,681
115	CORP ESCROW ACCOUNT RESERVE	2,000,000	0	0	0	0	0	2,000,000	2,000,000	$0
	TOTALS FY2019	**2,923,679**	**75,500**	**0**	**0**	**0**	**75,500**	**2,923,678**	**2,000,000**	**923,678**

FUND NO.	FY 2019-2020 FUND DESCRIPTION	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
17	POLICE COURT BOND	7,938	0	0	0	0	0	7,938		$7,938
39	STATE JUDICIAL	4,707	75,500	0	0	0	75,500	4,707		$4,707
98	PAYROLL CLEARING	207,352	0	0	0	0	0	207,352		$207,352
104	UTILITY DEPOSITS	703,681	0	0	0	0	0	703,681		$703,681
115	CORP ESCROW ACCOUNT RESERVE	0	0	0	0	0	0	0		$0
	TOTALS FY2020	**923,678**	**75,500**	**0**	**0**	**0**	**75,500**	**923,678**	**0**	**923,678**

Hold Harmless GRT

Background

- **House Bill 625 (2004 Legislature)**
  - House Bill 625 removed the gross receipts tax (GRT) on certain health care services and qualifying food sales, effective January 1, 2005. In order to offset the revenue lost by municipalities from exempting GRT on food and medical, the State began distributing payments so counties and cities were "held harmless." These payments are known as hold harmless distributions.
- **House Bill 641 (2013 Legislature)**
  - House Bill 641 established a 15-year phase out of hold harmless distributions commencing in FY2016. In order to make up for the revenue lost from the phase out, Section 11 of House Bill 641 states a "municipality may impose by ordinance an excise tax not to exceed a rate of three-eighths percent of the gross receipts." Municipalities may impose up to three one-eighth of one percent increments. The municipal hold harmless GRT is not subject to referendum.
    - Cities with a population under 10,000 according to the most recent federal decennial census can either continue to receive the full distribution (no phase-out schedule) from the State or enact up to a 3/8th hold harmless GRT.
    - Cities with a population over 10,000 according to the most recent federal decennial census can continue to receive hold harmless distributions from the State based on the phase out schedule, while also having the ability to enact up to a 3/8th hold harmless GRT in order to offset revenue lost due to phase out of hold harmless distributions.

Effective: July 1, 2018

GROSS RECEIPTS TAX RATES

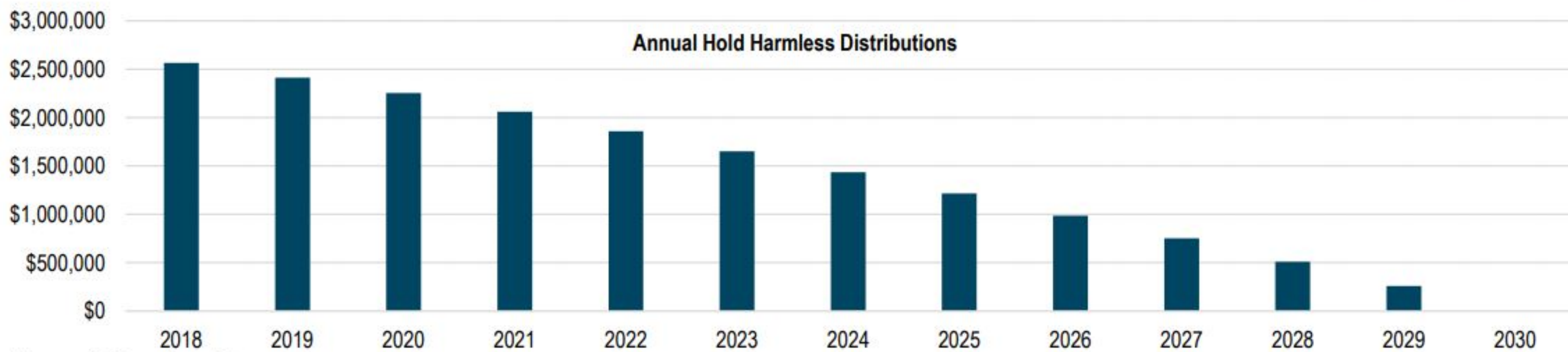
City of Alamogordo

Description	Current Rate	Authorized Maximum	Remaining Authority	For Every $100
Municipal:	1.2500%	1.2500%	0.0000%	$ 1.2500
Municipal - Street Maint. Program	0.2500%	0.2500%	0.0000%	$ 0.2500
Municipal Environmental:	0.0625%	0.0625%	0.0000%	$ 0.0625
Municipal Infrastructure:	0.1250%	0.1250%	0.0000%	$ 0.1250
Municipal Infrastructure - Economic Development	0.1250%	0.1250%	0.0000%	$ 0.1250
Municipal Capital Outlay - Street Maint. Program	0.2500%	0.2500%	0.0000%	$ 0.2500
Hold Harmless Gross Receipts Tax:	0.0000%	0.3750%	0.3750%	$ -
SUBTOTAL COA Enacted Tax:	2.0625%	2.4375%	0.3750%	$ 2.0625
SUBTOTAL County Enacted Tax:	0.8125%			
SUBTOTAL State Enacted Tax:	5.1250%			
TOTAL ALAMOGORDO TAX RATE:	**8.0000%**			

Note: The City receives a portion of the State's Share equal to 1.225%

Estimated Fiscal Year Hold Harmless Distribution

Fiscal Year	HB641 Phase Out Schedule	Est. Food & Medical Collections w/o HB641 Phase Out[1]	Annual Hold Harmless Distribution	Annual HH Distribution Loss
2018[2]	82.00%	$3,126,545	$2,563,767	($562,778)
2019	76.00%	3,173,443	2,411,817	(761,626)
2020	70.00%	3,221,045	2,254,731	(966,313)
2021	63.00%	3,269,361	2,059,697	(1,209,663)
2022	56.00%	3,318,401	1,858,305	(1,460,096)
2023	49.00%	3,368,177	1,650,407	(1,717,770)
2024	42.00%	3,418,700	1,435,854	(1,982,846)
2025	35.00%	3,469,980	1,214,493	(2,255,487)
2026	28.00%	3,522,030	986,168	(2,535,862)
2027	21.00%	3,574,860	750,721	(2,824,140)
2028	14.00%	3,628,483	507,988	(3,120,496)
2029	7.00%	3,682,911	257,804	(3,425,107)
2030	0.00%	3,738,154	0	(3,738,154)



[1] Assumes 1.5% annual growth in revenue

[2] Source of FY18 Data: NM Taxation and Revenue Department; FY19-FY30 projection calculations made by GKB.

Estimated Hold Harmless GRT Revenue[1]

Fiscal Year	1/8th Increment	1/4th Increment	3/8th Increment
2018[2]	$713,871	$1,427,742	$2,141,614
2019	724,579	1,449,159	2,173,738
2020	735,448	1,470,896	2,206,344
2021	746,480	1,492,959	2,239,439
2022	757,677	1,515,354	2,273,031
2023	769,042	1,538,084	2,307,126
2024	780,578	1,561,155	2,341,733
2025	792,286	1,584,573	2,376,859
2026	804,171	1,608,341	2,412,512
2027	816,233	1,632,466	2,448,700
2028	828,477	1,656,953	2,485,430
2029	840,904	1,681,808	2,522,712
2030	853,517	1,707,035	2,560,552

[1] Assumes 1.5% annual growth in revenue

Implementation Timeline

- January 1 Effective Date – Commission must pass no later that September. Taxation and Revenue must receive certification by October 1
- July 1 Effective Date - Commission must pass no later that March. Taxation and Revenue must receive certification by April 1

Earliest Effective: January 1, 2019

GROSS RECEIPTS TAX RATES

City of Alamogordo – 1/8% Enacted

Description	Current Rate	Authorized Maximum	Remaining Authority	For Every $100
Municipal:	1.2500%	1.2500%	0.0000%	$ 1.2500
Municipal - Street Maint. Program	0.2500%	0.2500%	0.0000%	$ 0.2500
Municipal Environmental:	0.0625%	0.0625%	0.0000%	$ 0.0625
Municipal Infrastructure:	0.1250%	0.1250%	0.0000%	$ 0.1250
Municipal Infrastructure - Economic Development	0.1250%	0.1250%	0.0000%	$ 0.1250
Municipal Capital Outlay - Street Maint. Program	0.2500%	0.2500%	0.0000%	$ 0.2500
Hold Harmless Gross Receipts Tax:	0.1250%	0.3750%	0.5000%	$ 0.1250
SUBTOTAL COA Enacted Tax:	2.1875%	2.4375%	0.5000%	$ 2.1875
SUBTOTAL County Enacted Tax:	0.8125%			
SUBTOTAL State Enacted Tax:	5.1250%			
TOTAL ALAMOGORDO TAX RATE:	**8.1250%**			

Note: The City receives a portion of the State's Share equal to 1.225%

Earliest Effective: January 1, 2019

GROSS RECEIPTS TAX RATES

City of Alamogordo – 1/4 % Enacted

Description	Current Rate	Authorized Maximum	Remaining Authority	For Every $100
Municipal:	1.2500%	1.2500%	0.0000%	$ 1.2500
Municipal - Street Maint. Program	0.2500%	0.2500%	0.0000%	$ 0.2500
Municipal Environmental:	0.0625%	0.0625%	0.0000%	$ 0.0625
Municipal Infrastructure:	0.1250%	0.1250%	0.0000%	$ 0.1250
Municipal Infrastructure - Economic Development	0.1250%	0.1250%	0.0000%	$ 0.1250
Municipal Capital Outlay - Street Maint. Program	0.2500%	0.2500%	0.0000%	$ 0.2500
Hold Harmless Gross Receipts Tax:	0.2500%	0.3750%	0.6250%	$ 0.2500
SUBTOTAL COA Enacted Tax:	2.3125%	2.4375%	0.6250%	$ 2.3125
SUBTOTAL County Enacted Tax:	0.8125%			
SUBTOTAL State Enacted Tax:	5.1250%			
TOTAL ALAMOGORDO TAX RATE:	**8.2500%**			

Note: The City receives a portion of the State's Share equal to 1.225%

Earliest Effective: January 1, 2019

GROSS RECEIPTS TAX RATES

City of Alamogordo – 3/8 % Enacted

Description	Current Rate	Authorized Maximum	Remaining Authority	For Every $100
Municipal:	1.2500%	1.2500%	0.0000%	$ 1.2500
Municipal - Street Maint. Program	0.2500%	0.2500%	0.0000%	$ 0.2500
Municipal Environmental:	0.0625%	0.0625%	0.0000%	$ 0.0625
Municipal Infrastructure:	0.1250%	0.1250%	0.0000%	$ 0.1250
Municipal Infrastructure - Economic Development	0.1250%	0.1250%	0.0000%	$ 0.1250
Municipal Capital Outlay - Street Maint. Program	0.2500%	0.2500%	0.0000%	$ 0.2500
Hold Harmless Gross Receipts Tax:	0.3750%	0.3750%	0.0000%	$ 0.3750
SUBTOTAL COA Enacted Tax:	2.4375%	2.4375%	0.0000%	$ 2.4375
SUBTOTAL County Enacted Tax:	0.8125%			
SUBTOTAL State Enacted Tax:	5.1250%			
TOTAL ALAMOGORDO TAX RATE:	**8.3750%**			

Note: The City receives a portion of the State's Share equal to 1.225%

City or County	Current Tax Rate
Alamogordo	8.0000%
Las Cruces	8.3125%
Sunland Park	8.4375%
Ruidoso	8.4375%
Ruidoso Downs	7.4375%
Tularosa	7.7500%
Cloudcroft	7.7500%
Hobbs	6.8125%
Clovis	8.1875%
Carlsbad	7.6458%
Gallup	8.3125%

FY2020 – Personnel Budget

Katie Josselyn

Human Resources Director

FY20 City Staffing Service Levels and Statistical Staffing Information

FY20 STAFFING – ALL FUNDS

• Regular Full-Time	372
• Regular Part-Time	29
• Seasonal	23
• Total Actual Positions	424
• Full-Time Equivalents	392

STATISTICS

- Average tenure of current staff is 7 years of service
- Average number of pay period employees in 2018 was 369
- Turnover rate for 2018 was 22.8 %

FY20 – Personnel Budget Factors

- Senate Bill 437 signed by Governor increasing minimum wage – Options
- Last across the board increase to City staff was in September 2016
- House Bill 501 increasing employer PERA contributions by .25% - Impact $32,910
- Funding included in FY20 budget for $0.25 hourly increase to employees reaching 10 years of service in FY20 - 5 recipients – Commission approved September 2016 – Impact $3,500
- 5% Increase - Health, Dental, Vision, Life insurance premiums – Impact $102,237
- Adjust ACA salary threshold to $28,000 to meet 9.5% salary test – Impact $10,565
- Workers Comp modification rate increase from 1.32 to 1.38 – Impact $33,441
- Economic opener with AFSCME and APSOA Unions April 2019

FY20 – Employee Impact – 5% Insurance Increase

A. Employee Premiums - Health and Dental Package - Annual salary more than $28,000
Employee pays 40% of health and dental premiums for all election levels

	CURRENT ANNUAL	CURRENT BIMONTHLY	+ 5% INCREASE	BM IMPACT	MONTHLY IMPACT	ANNUAL IMPACT
Employee Only	$2,603.76	$108.49	$113.91	$5.42	$10.85	$130.19
EE + Child/Children	$4,760.88	$198.37	$208.29	$9.92	$19.84	$238.04
Employee + Spouse	$5,821.68	$242.57	$254.70	$12.13	$24.26	$291.08
Family	$7,688.88	$320.37	$336.39	$16.02	$32.04	$384.44

B. Employee Premiums - Health and Dental Package - Annual salary $28,000 or less
Employee pays 25% of employee only premiums, and 47% of dependent premiums

	CURRENT ANNUAL	CURRENT BIMONTHLY	+ 5% INCREASE	BM IMPACT	MONTHLY IMPACT	ANNUAL IMPACT
Employee Only	$1,682.64	$70.11	$73.62	$3.51	$7.01	$84.13
EE + Child/Children	$4,183.68	$174.32	$183.04	$8.72	$17.43	$209.18
Employee + Spouse	$5,437.92	$226.58	$237.91	$11.33	$22.66	$271.90
Family	$7,606.08	$316.92	$332.77	$15.85	$31.69	$380.30

NM Minimum Wage – Senate Bill 437

Requirements and Recommendations:

Compliance Date	Minimum Wage	Cost Estimate	Fiscal Year	
1/1/2020	$9.00	$538,973	FY2020	Increase EE's to $9/hour 1/1/20-compliance/salary compression. Plus $0.50/hr 7/1/19.
				All other EE's-$0.50/hour increase 7/1/19 and another $0.50 effective 1/1/20.
				Last ATB increase 2016. Insurance increase of 5% effective 07/01/19.
1/1/2021	$10.50	$793,446	FY2021	Increase of $1.00/hour to all employees.
				Increase of $0.50/hour effective 07/01/20 and another $0.50/hour effective 01/01/21.
1/1/2022	$11.50	$793,446	FY2022	Increase of $1.00/hour to all employees.
				Increase of $0.50/hour effective 07/01/21, and another $0.50 effective 01/01/22.
1/1/2023	$12.00	$264,482	FY2023	Increase of $0.50/hour to all employees. Increase of $0.50/hour effective 01/01/23.

*Adjustment to pay grades and employee pay required for compliance and minimizing salary compression.

*Pay adjustments may be applied in increments provided compliance is met by deadline.

FY20 Approved Capital

APPROVED CAPITAL

ITEM	AMOUNT
FUND 12 INTERNAL SERVICES	
012-1602-415 - Purchasing	
Reroof Purchasing Building	15,000
	15,000
012-3402-419 - MIS	
MIS071 Computer Replacement Program	70,000
City Phone System Replacement $105,000 per yr after initial	105,000
* 5 year contract began in 2019	**175,000**
FUND 12 TOTAL	**190,000**
FUND 44 - TRANSPORTATION	
044-9799-990.68-99 ICIP	
Griggs Basin Expense	489,352
	489,352
FUND 44 TOTAL	**489,352**
FUND 49 - 86 GROSS RECEIPTS	
049-0099-990 - Well Improvements	
Well Improvements	600,000
	600,000
FUND 49 TOTAL	**600,000**

081-2200-990.61-69 - Utility Billing	
Completion of the Radio Read Program	293,650
	293,650
081-9303-465 - Water Capital	
Pipeline Replacement	217,144
Water Line Improvements	1,005,372
40 Year Water Development Plan Update	48,000
WRF Chlorine Monitoring and Dosing System	120,000
Shoring Equipment	60,000
Traffic Control Equipment	30,000
	1,480,516
FUND 81 TOTAL	**1,774,166**
FUND 90 - GOLF COURSE	
090-0101-456.60-01	
Gas Tank Replacement	7,500
	7,500
FUND 90 TOTAL	**7,500**

ITEM	AMOUNT
FUND 94 - LANDFILL	
094-0903-434.60-01	
Purchase of a Compactor	800,000
	800,000
FUND 94 TOTAL	**800,000**
Fund 109 - STREET CAPITAL	
Contract Engineering	200,000
Street Prep Work	1,200,000
Street Surfacing	250,000
	1,650,000
FUND 109 TOTAL	**1,650,000**
Fund 114 - SIDEWALK REVOLVING LOAN	
Sidewalk Revolving Loan Program	32,000
	32,000
FUND 114 TOTAL	**32,000**
Fund 901 - PHA LOW RENT PROGRAM	
Two Plumbing Replacements	30,000
	30,000
FUND 901 TOTAL	**30,000**
TOTAL CAPITAL	**5,573,018**

Outside Agencies

Outside Agencies

All outside agencies were budgeted at current contract levels with no increases

- Zia Therapy Center – Z-Trans
- Alamogordo Chamber of Commerce
- Mainstreet Alamogordo
- Otero County Economic Development Council (OCEDC)
- Alamogordo Branding Alliance (Carryover from FY2019)

Decisions

- Hold Harmless GRT
- Minimum Wage and Compensation Plan
- Any other budgetary changes