



# Alamogordo City Commission

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## NOTICE OF MEETING

### Budget Hearing Workshop Agenda

May 2, 2022 - 6:30 PM

City Hall, City Commission Chambers  
1376 E. Ninth St.

- Susan L. Payne ..... Mayor
- Dusty Wright ..... Mayor Pro -Tem, District 6
- Nick Paul ..... District 1
- Stephen Burnett ..... District 2
- Karl Melton ..... District 3
- Josh Rardin ..... District 4
- Sharon McDonald ..... District 5
  
- Brian Cesar ..... City Manager
- Petria Bengoechea ..... 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 of 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 575-439-4100.*

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#### CALL TO ORDER & ROLL CALL

*Announce the presence of a Quorum.*

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#### INVOCATION & PLEDGE OF ALLEGIANCE

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#### APPROVAL OF AGENDA

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#### PRESENTATIONS

1. City of Alamogordo Preliminary Budget for FY23. (Evelyn Huff, Finance Director)

**ADJOURNMENT**

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# AGENDA REPORT

CITY OF ALAMOGORDO  
CITY COMMISSION

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**Meeting Date:** 5/2/2022

**Report Date:** 04/28/2022

**Report No:** 1.

**Submitted By:**

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**Subject:** City of Alamogordo Preliminary Budget for FY23. *(Evelyn Huff, Finance Director)*

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**Fiscal Impact:**

Amount Budgeted:

Fund:

Additional Fiscal Impact:

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**Recommendation:**

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**Background:**

# FY2023 Budget Public Hearings

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Presenters:

Brian Cesar, City Manager

Evelyn Huff, Finance Director

Kim Torres, Human Resources Director

Maurice L. Gutierrez, Budget Analyst

# Agenda

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- City Manager Introduction
- Budget Adoption Timeline
- Budget Overview – All Funds Combined
- Budget Overview – Per Fund Type
- Gross Receipts Tax Overview
- Personnel Budget
- Approved Capital

# Budget Adoption Timeline

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- Budget Public Hearings with the City Commission – May 2, May 3 – 5 (if needed)
- Adopt COA Preliminary Budget at a Regular City Commission meeting on May 24, 2022
- Preliminary Budget is due to NM Department of Finance & Administration (DFA) no later than June 1, 2022
- After the year end close of FY22 – Revise the FY23 Preliminary Budget as necessary to update to actual beginning fund balances and carry over capital
- Approve the FY23 Final Budget at a Regular City Commission meeting on July 26, 2022
- Final Budget is due to DFA no later than July 31, 2022

# Budget Overview

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All Funds Combined

<b>ALL FUNDS COMBINED</b>	<b>FY22 PROJECTIONS</b>	<b>FY23 PROPOSED</b>	<b>\$ Diff</b>	<b>% Diff</b>
Beginning Fund Balance	69,595,645	43,992,843	(\$25,602,802)	-37%
Revenues	89,345,859	57,855,054	(\$31,490,805)	-35%
Transfers In	28,375,574	17,826,796	(\$10,548,778)	-37%
Transfers Out	28,375,574	17,826,796	(\$10,548,778)	-37%
Expenditures	114,948,661	59,139,817	(\$55,808,844)	-49%
NET REVENUE:	-25,602,802	-1,284,763	24,318,039	-95%
Ending Fund Balance	43,992,843	42,708,080	\$(1,284,763.00)	-3%
RESERVES	6,323,800	5,548,600	(\$775,200)	-12%
Adjusted Estimated Ending Fund Balance	37,669,043	37,159,480	-509,563	-1%

# Revenue Assumptions

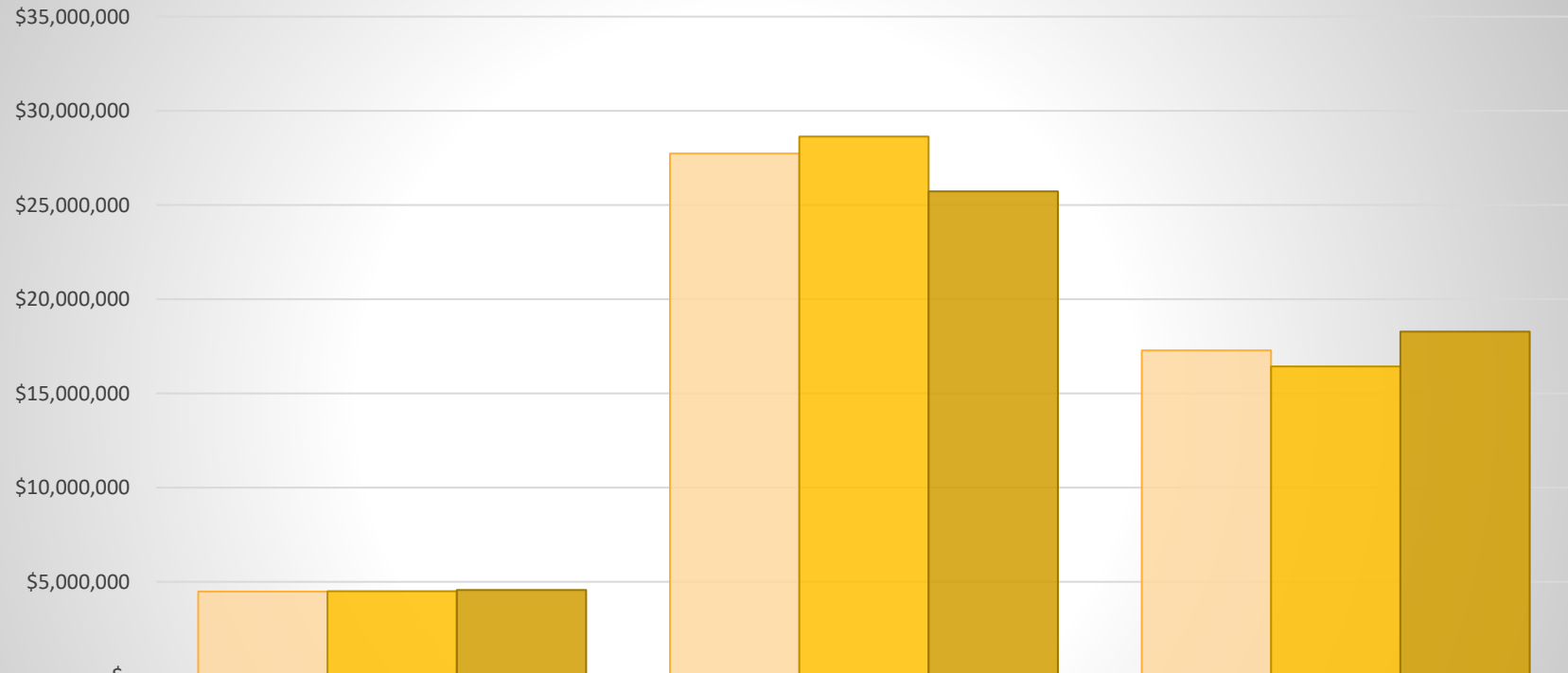
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- **Gross Receipts Tax** – Three year average with no increase assumed.
- **Property Tax** – DFA Formula with a 95% collection rate
- **Franchise Fees** – No growth projected
- **Charges for Services** – Projected by departments
- **Investment Income** – Based on current earning rates
- **Grants** – Will carry over based on agreements

# Revenues

All Funds Combined	FY22 Projected	FY23 Proposed	\$ Diff	% Diff
TAXES	23,926,085	22,110,211	(\$1,815,874)	-8%
FEES & PERMITS	1,118,307	1,112,353	(\$5,954)	-1%
STATE SHARED TAXES	10,757,201	9,979,164	(\$778,037)	-7%
USER FEES	16,438,759	18,280,076	\$1,841,317	11%
FINES	453,307	400,935	(\$52,372)	-12%
MISC REVENUE	1,792,421	1,108,655	(\$683,766)	-38%
BOND/LOAN PROCEEDS	14,618,350	0	(\$14,618,350)	0%
GRANTS	19,640,011	4,344,395	(\$15,295,616)	-78%
INVESTMENT INTEREST	601,418	519,265	(\$82,153)	-14%
<b>TOTAL REVENUES:</b>	<b>89,345,859</b>	<b>57,855,054</b>	<b>-31,490,805</b>	<b>-35%</b>

## Major Revenues



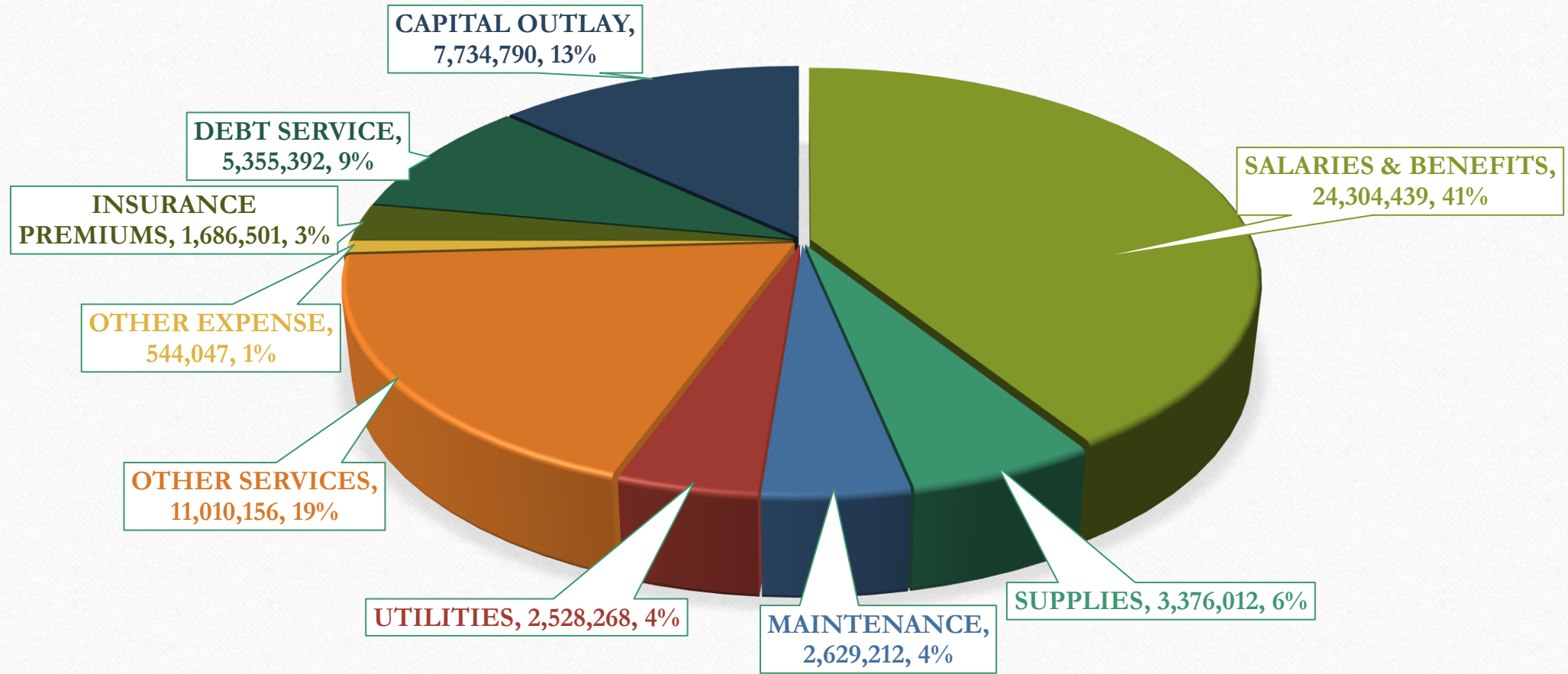
	PROPERTY TAXES	GROSS RECEIPTS TAXES	USER FEES
FY21 ACTUALS	\$4,488,732	\$27,733,216	\$17,281,712
FY22 ADJ BUDGET	\$4,490,871	\$28,644,512	\$16,438,759
FY23 BUDGET	\$4,568,038	\$25,727,528	\$18,280,076

■ FY21 ACTUALS   
 ■ FY22 ADJ BUDGET   
 ■ FY23 BUDGET

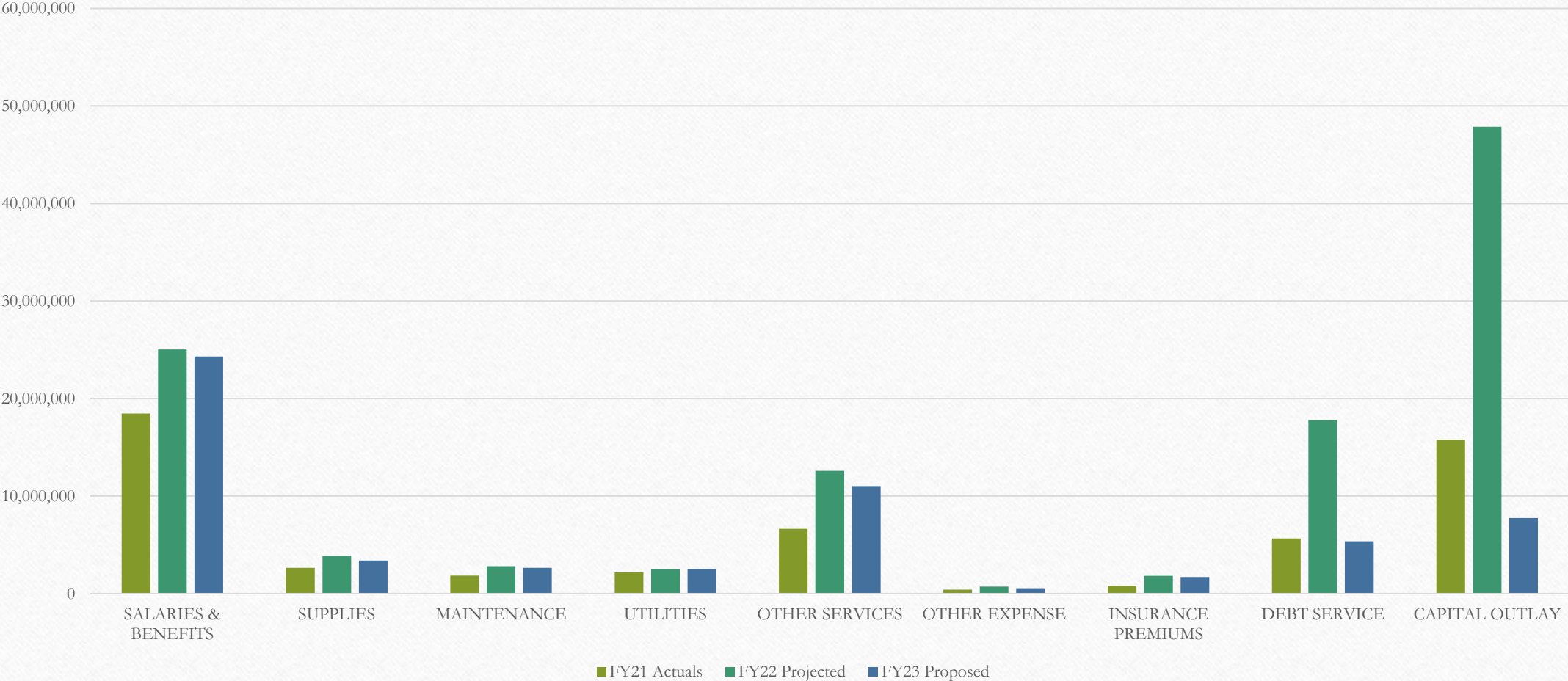
# Expenditures

All Funds Combined	FY22 Projected	FY23 Proposed	\$ Diff	% Diff
SALARIES & BENEFITS	25,041,940	24,304,439	(\$737,501)	-3%
SUPPLIES	3,862,798	3,376,012	(\$486,786)	-13%
MAINTENANCE	2,812,611	2,629,212	(\$183,399)	-7%
UTILITIES	2,471,046	2,528,268	\$57,222	2%
OTHER SERVICES	12,586,806	11,010,156	(\$1,576,650)	-13%
OTHER EXPENSE	713,868	544,047	(\$169,821)	-24%
INSURANCE PREMIUMS	1,813,631	1,686,501	(\$127,130)	-7%
DEBT SERVICE	17,787,838	5,355,392	(\$12,432,446)	-70%
CAPITAL OUTLAY	47,858,123	7,734,790	(\$40,123,333)	-84%
<b>TOTAL EXPENDITURES:</b>	<b>114,948,661</b>	<b>59,168,817</b>	<b>\$ (55,779,844.00)</b>	<b>-49%</b>

## FY23 PROPOSED BUDGET



### Expenditures by Category



# Budget Overview

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Per Fund Type

# General Fund

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- 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

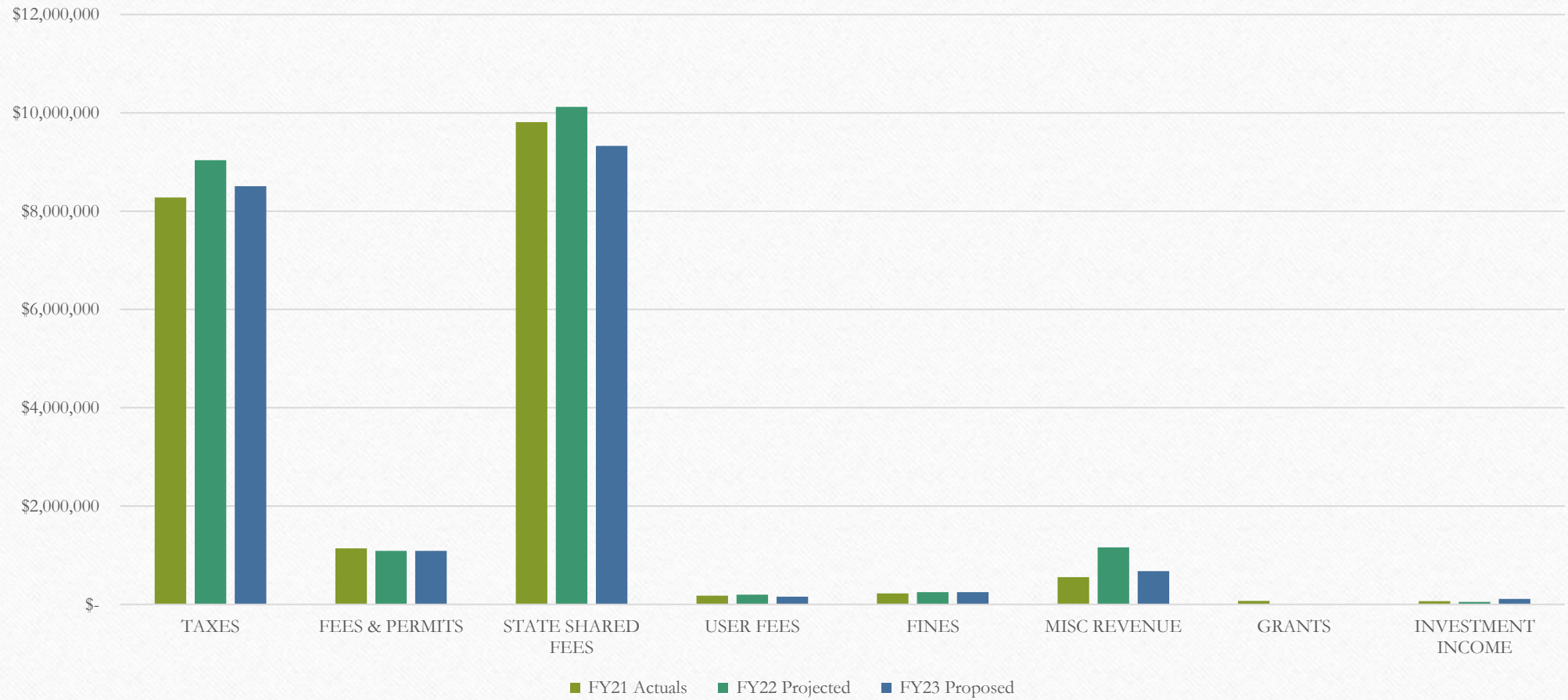
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- Bench Warrants 11-2804
- Code Enforcement 11-3104
- Planning & Zoning 11-3705
- Animal Control 11-3804
- Dispatch 11-4004
- Police Department 11-4104
- Fire Department 11-4204
- APS Resource Officers 11-4704

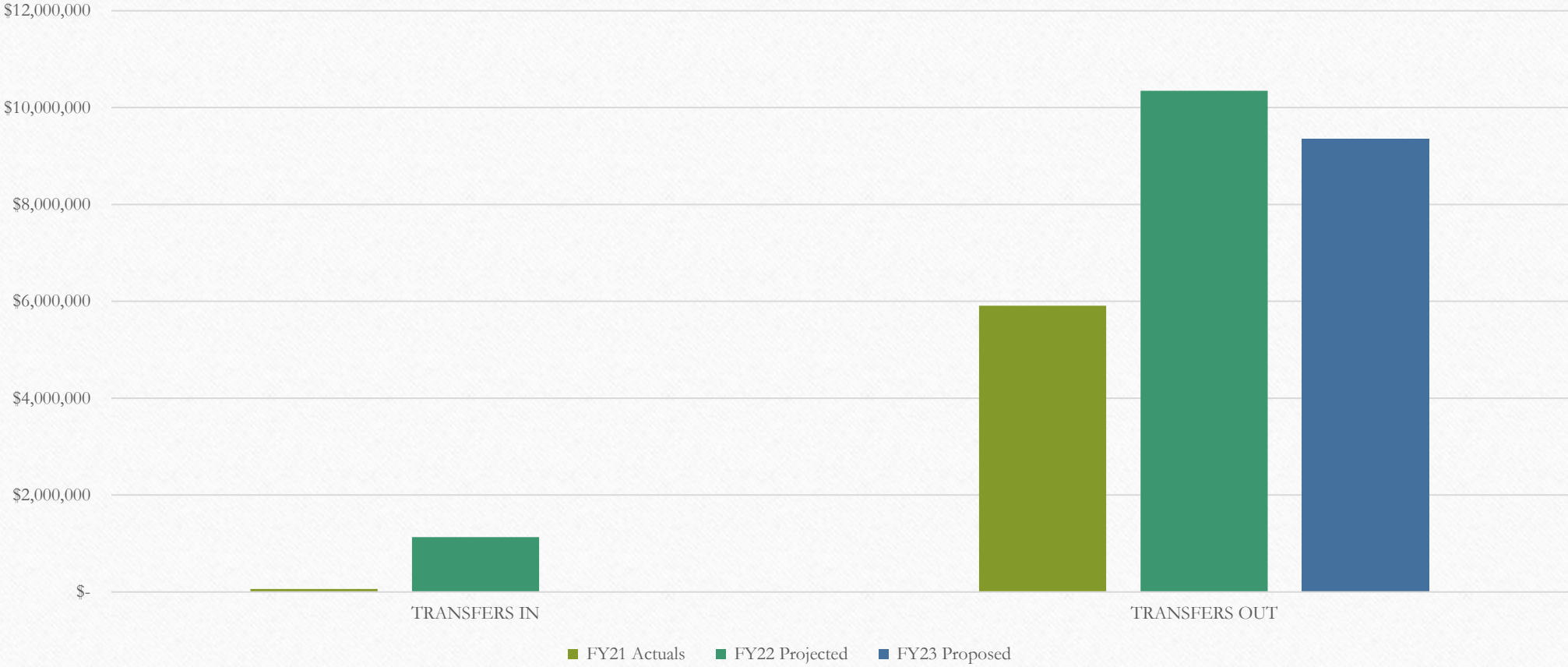
FY 2021-2022		UNAUDITED						ESTIMATED	LOCAL RESERVE	ADJUSTED
FUND NO.	FUND DESCRIPTION	BEGINNING	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ENDING	REQUIREMENTS	ENDING
		CASH BALANCE						CASH BALANCE	UNAVAILABLE FOR BUDGETING	CASH BALANCE
11	GENERAL OPERATING FUND	14,022,061	21,904,603	1,132,180	10,344,063	(9,211,883)	19,219,485	7,495,296	2,161,698	5,333,598

FY 2022-2023		UNAUDITED						ESTIMATED	LOCAL RESERVE	ADJUSTED
FUND NO.	FUND DESCRIPTION	BEGINNING	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ENDING	REQUIREMENTS	ENDING
		CASH BALANCE						CASH BALANCE	UNAVAILABLE FOR BUDGETING	CASH BALANCE
11	GENERAL OPERATING FUND	7,495,296	20,111,293	0	9,344,740	(9,344,740)	14,225,980	4,035,869	1,654,244	2,381,625

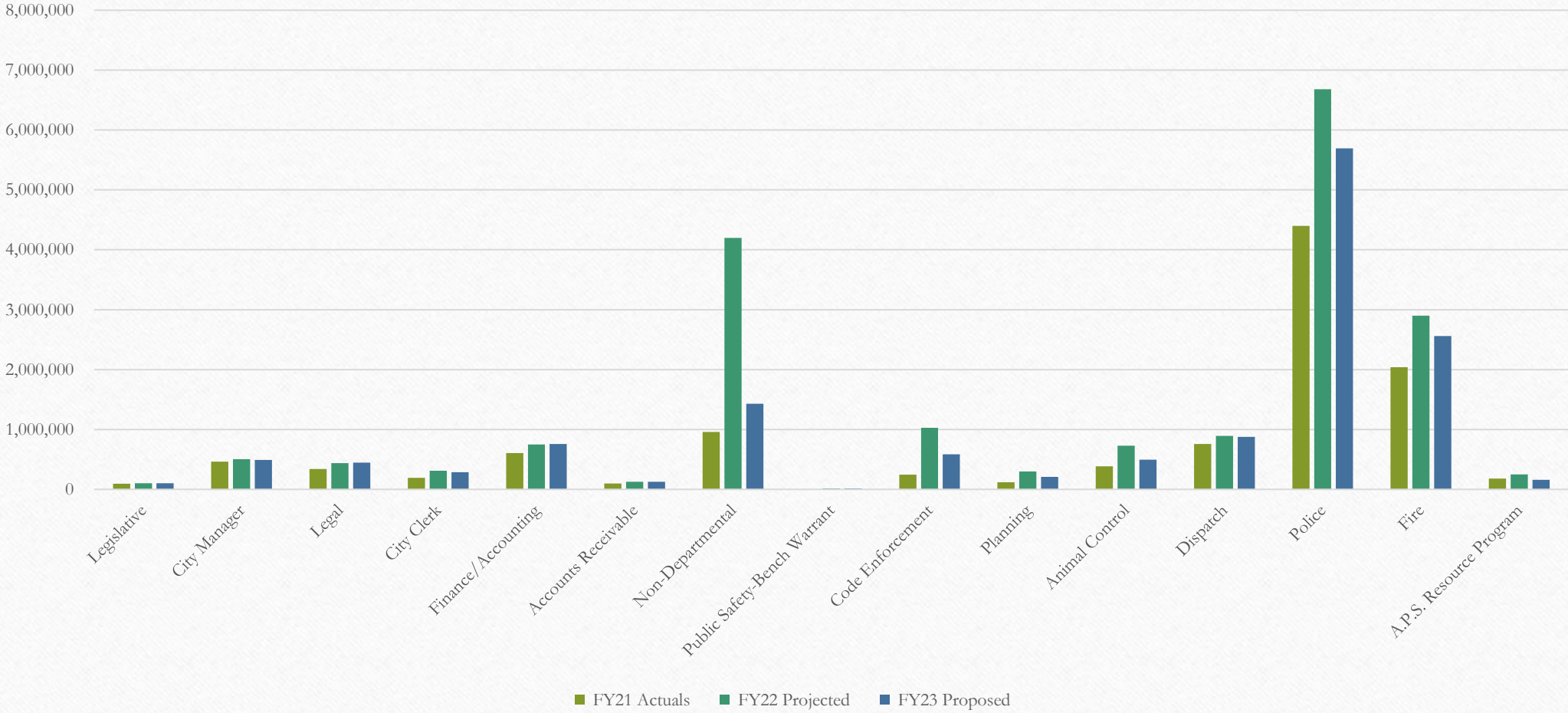
### General Fund - Revenue by Category



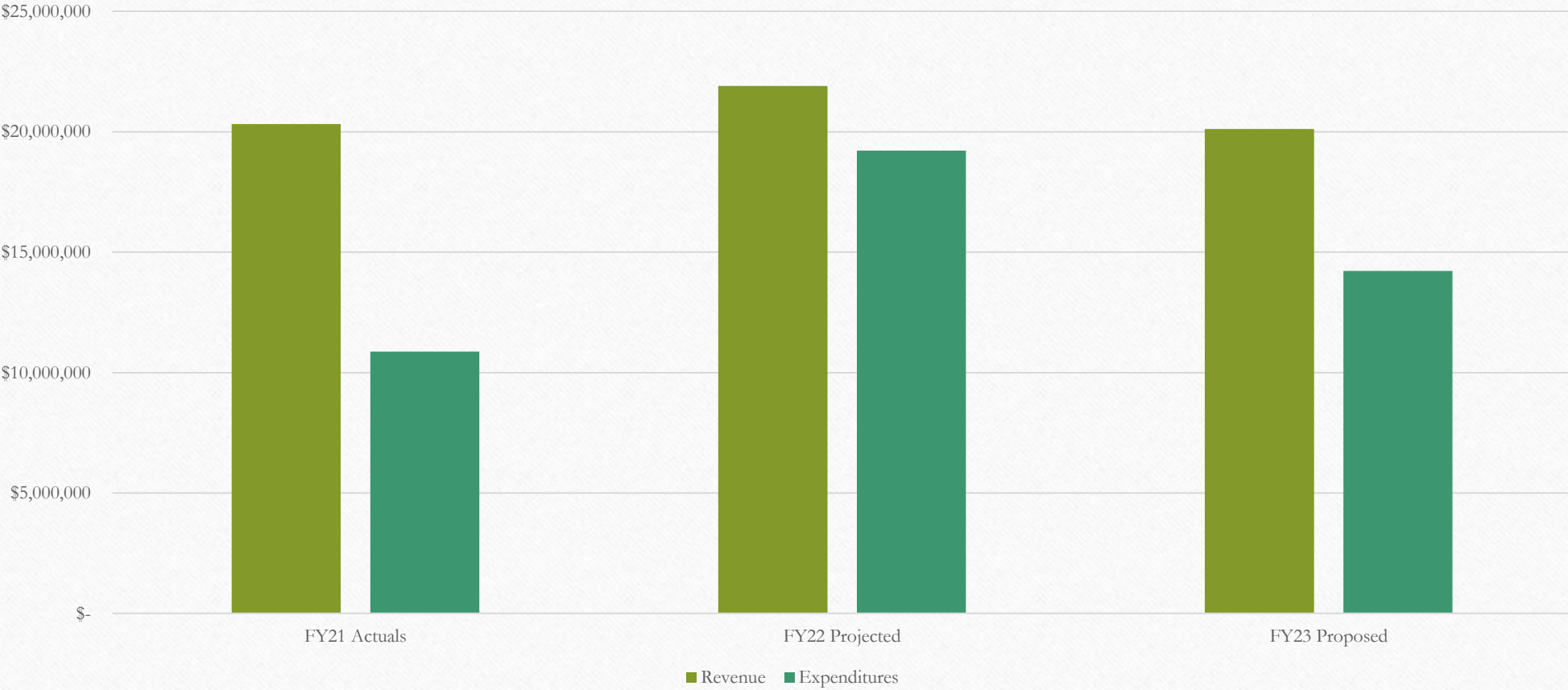
### General Fund - Transfers In/Out



### General Fund - Expense by Department



### General Fund - Revenues vs. Expenditures



# Internal Services

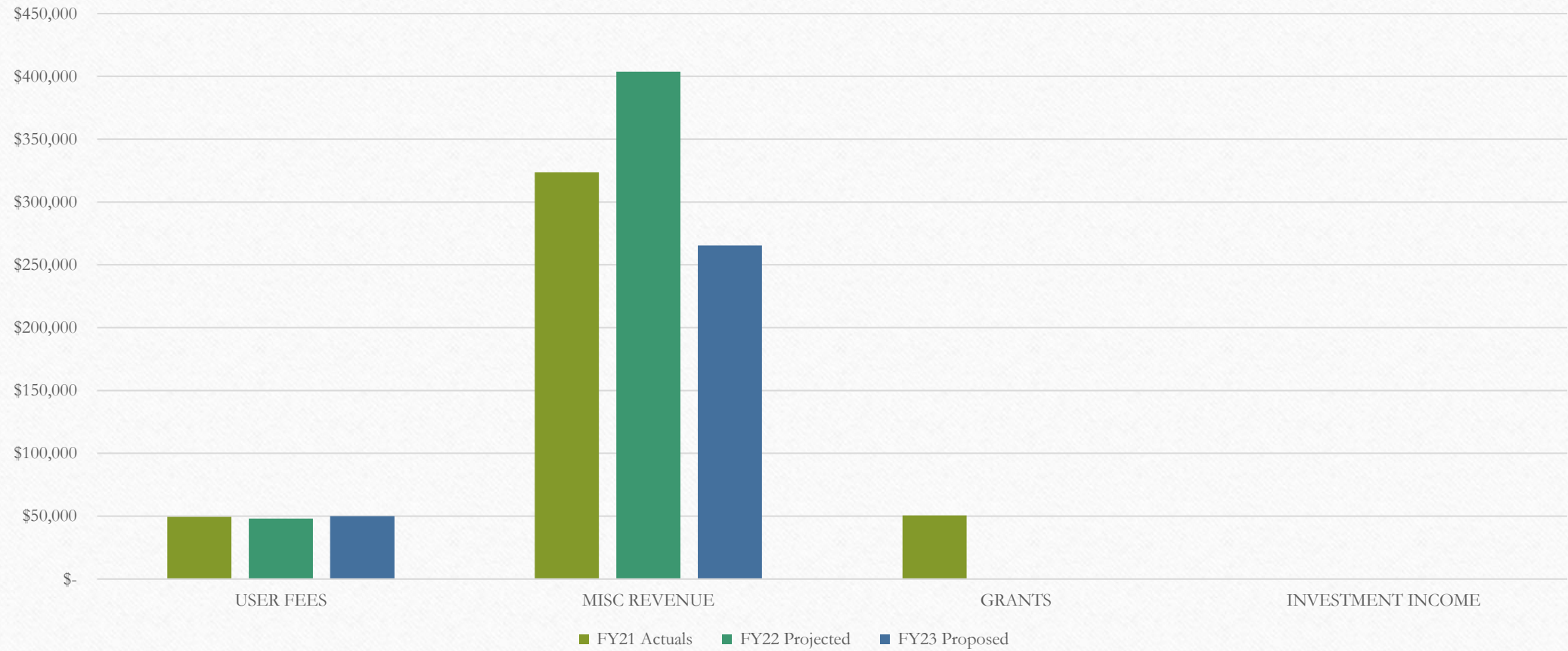
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- Fund 12
  - Departments
    - Procurement 12-1602
    - Human Resources 12-1701
    - Non-Departmental 12-2400
    - Facility Maintenance 12-3303
    - MIS 12-3402
    - Fleet Maintenance 12-3503

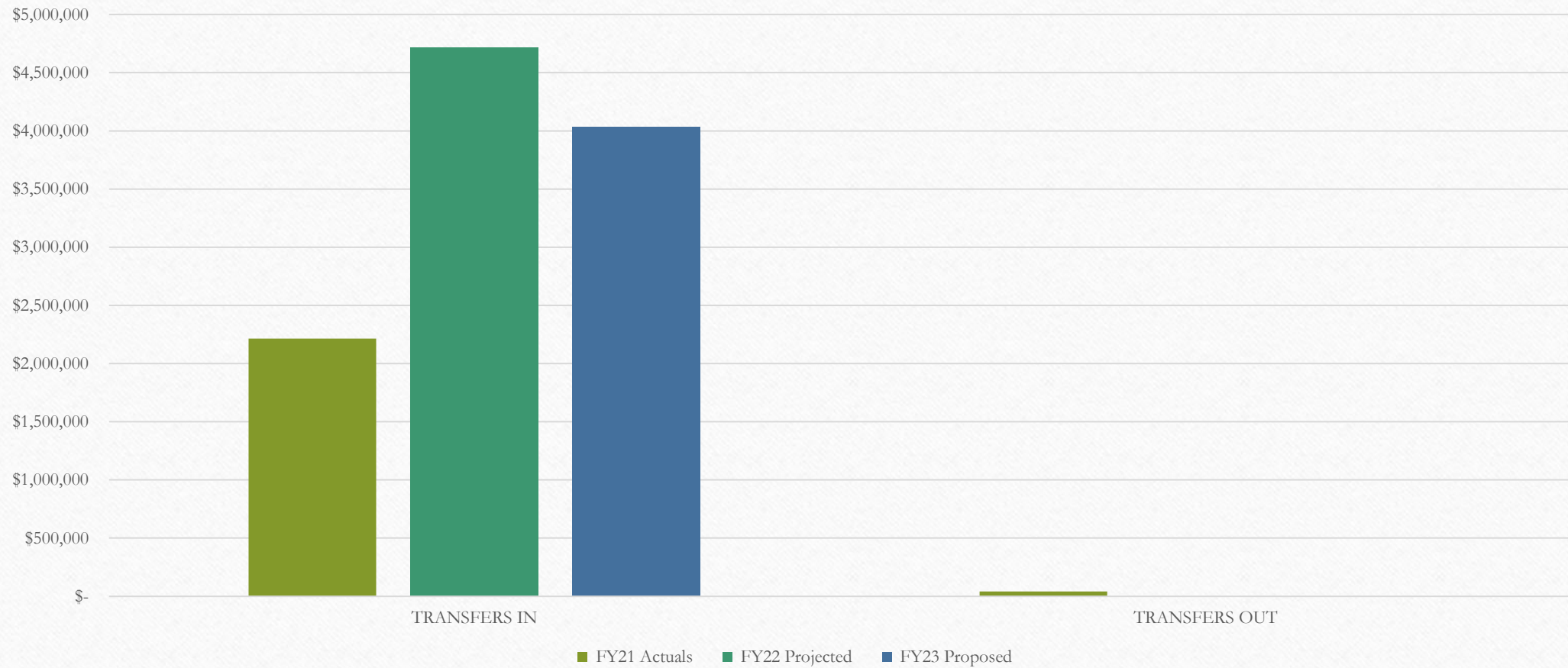
FY 2021-2022		UNAUDITED						ESTIMATED	LOCAL RESERVE	ADJUSTED
FUND NO.	FUND DESCRIPTION	BEGINNING	ESTIMATED	TRANSFERS	TRANSFERS	NET	BUDGETED	ENDING	REQUIREMENTS	ENDING
		CASH BALANCE	REVENUES	IN	OUT	CASH TRANSFERS	EXPENDITURES	CASH BALANCE	UNAVAILABLE FOR BUDGETING	CASH BALANCE
12	INTERNAL SERVICE FUND	80,006	451,694	4,712,706	0	4,712,706	5,219,910	24,496		\$24,496

FY 2022-2023		UNAUDITED						ESTIMATED	LOCAL RESERVE	ADJUSTED
FUND NO.	FUND DESCRIPTION	BEGINNING	ESTIMATED	TRANSFERS	TRANSFERS	NET	BUDGETED	ENDING	REQUIREMENTS	ENDING
		CASH BALANCE	REVENUES	IN	OUT	CASH TRANSFERS	EXPENDITURES	CASH BALANCE	UNAVAILABLE FOR BUDGETING	CASH BALANCE
12	INTERNAL SERVICE FUND	24,496	315,433	4,033,956	0	4,033,956	4,364,920	8,965		\$8,965

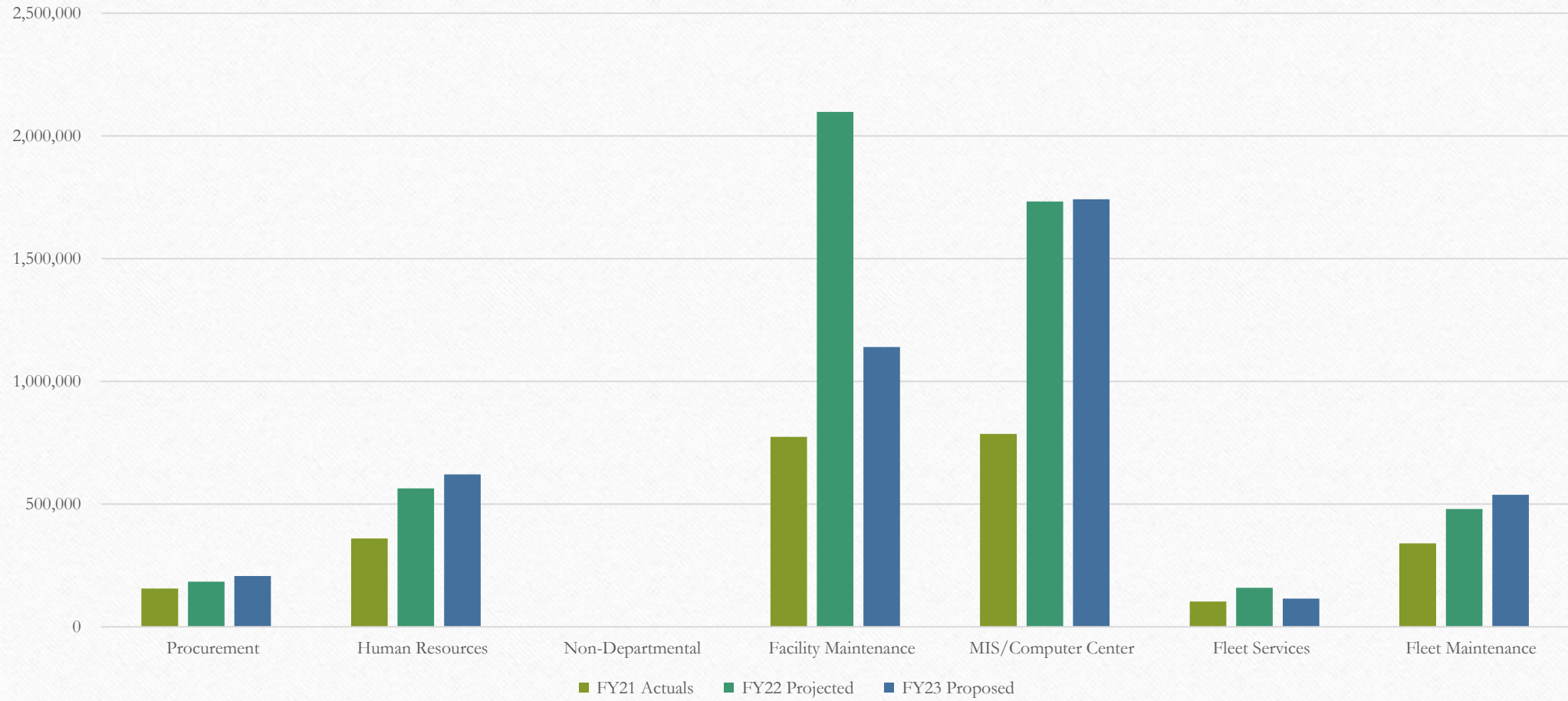
### Internal Services- Revenue by Category



### Internal Services - Transfers In/Out



### Internal Services - Expense by Department



# Special Revenue

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- 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

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- 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

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- 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

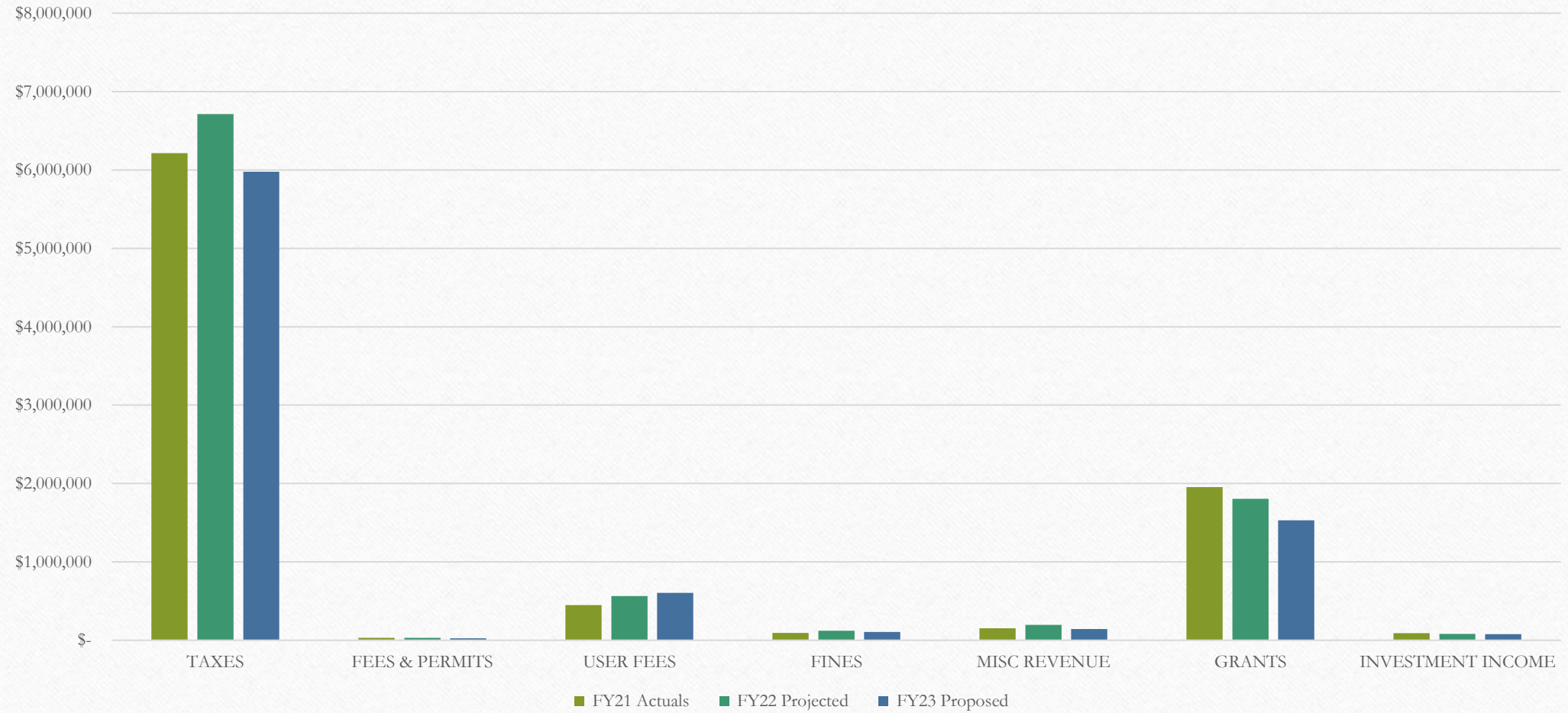
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- Fund 75 – Retired & Senior Volunteer Program
- Fund 89 – Environmental Gross Receipts Tax
- Fund 96 – Self Insurance
- Fund 107 – Liabilities/Deductibles

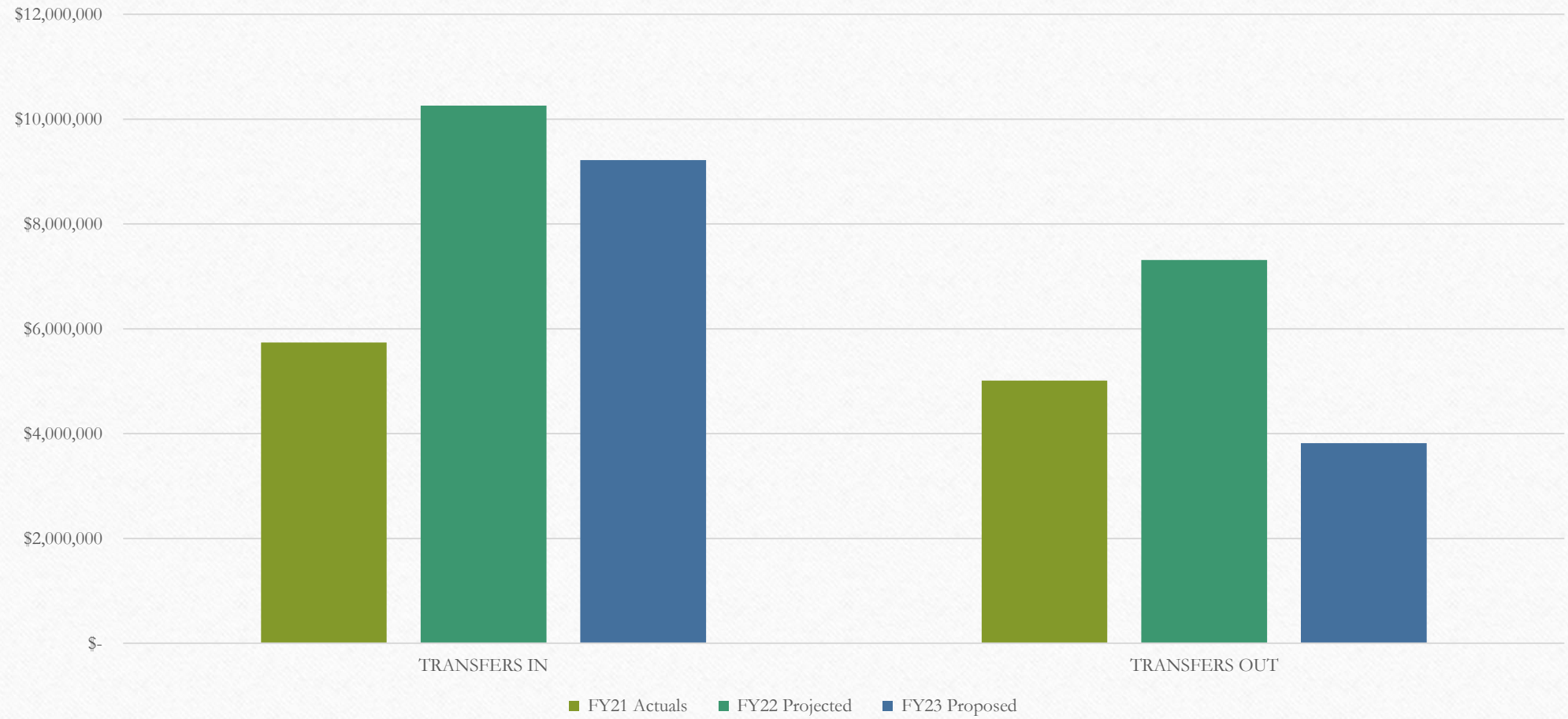
FUND NO.	FY 2021-2022	UNAUDITED BEGINNING	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING	LOCAL RESERVE	ADJUSTED
	FUND DESCRIPTION	CASH BALANCE						CASH BALANCE	REQUIREMENTS UNAVAILABLE FOR BUDGETING	ENDING CASH BALANCE
15	CORRECTIONS-JAIL	45,984	65,550	0	248	(248)	31,000	80,286		\$80,286
16	LODGER'S TAX-PROMOTIONAL FUND	314,183	367,476	6,744	1,405	5,339	501,852	185,146		\$185,146
19	COURT AUTOMATION FUND	8,582	50,000	0	10,571	(10,571)	40,895	7,116		\$7,116
20	LODGER'S TAX-CITY	169,504	623,930	0	70,150	(70,150)	367,383	355,901		\$355,901
21	D.A.R.E. DONATIONS FUND	22,409	2,165	0	0	0	10,109	14,465		\$14,465
27	MUNICIPAL COURT OPERATIONS	26,309	13,000	450,000	16,009	433,991	471,596	1,704		\$1,704
28	POLICE CONTINGENCY	69,213	2,549	0	0	0	10,000	61,762		\$61,762
31	CEMETERY-PERPETUAL CARE	816,480	20,140	0	0	0	0	836,620		\$836,620
32	COMMUNITY SERVICES	438,488	537,764	5,379,888	617,373	4,762,515	5,734,716	4,051		\$4,051
33	FIRE PROTECTION	689,963	662,583	0	0	0	1,262,643	89,903		\$89,903
35	HIDTA GRANT FUND	0	17,400	0	0	0	17,400	0		\$0
36	LAW ENFORCEMENT FUND	4,818	55,200	0	0	0	60,018	(0)		(\$0)
37	STATE HIGHWAY FUND	147,869	70,751	0	0	0	128,828	89,792		\$89,792
38	TRAFFIC SAFETY FUND	54,656	10,491	0	0	0	10,000	55,147		\$55,147
42	1984 GROSS RECEIPTS TAX	2,385,672	2,067,893	400,000	2,607,079	(2,207,079)	33,703	2,212,783	252,119	\$1,960,664
44	TRANSPORTATION FUND	165,480	1,156,170	2,582,842	140,914	2,441,928	3,757,756	5,822		\$5,822
63	COMMUNITY DEVELOPMENT	6,519	0	505,090	37,143	467,947	472,434	2,032		\$2,032
69	1994 GROSS RECEIPTS	2,560,463	2,092,052	0	2,238,282	(2,238,282)	33,703	2,380,530	553,051	\$1,827,479
71	ALAMO SENIOR CENTER	2,079	891,036	890,000	0	890,000	1,780,672	2,443		\$2,443
74	ALAMO SENIOR CENTER GIFT	138,081	21,238	0	0	0	71,996	87,323		\$87,323
75	RETIRED & SENIOR VOL. PROGRAM	14,328	171,715	46,000	16,102	29,898	208,628	7,313		\$7,313
89	ESGRT .0625%	2,538,217	542,930	0	1,406,625	(1,406,625)	1,348,339	326,183		\$326,183
96	SELF-INSURED FUND	561,415	64,595	0	150,000	(150,000)	75,628	400,382		\$400,382
107	SELF INSURED/LIABILITY	1,176,628	6,805	0	0	0	635,000	548,433		\$548,433
<b>TOTALS FY2022</b>		<b>12,357,338</b>	<b>9,513,433</b>	<b>10,260,564</b>	<b>7,311,901</b>	<b>2,948,663</b>	<b>17,064,299</b>	<b>7,755,135</b>	<b>805,170</b>	<b>6,949,965</b>

FUND NO.	FY 2022-2023	UNAUDITED BEGINNING	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING	LOCAL RESERVE REQUIREMENTS	ADJUSTED ENDING
	FUND DESCRIPTION	CASH BALANCE						CASH BALANCE	UNAVAILABLE FOR BUDGETING	CASH BALANCE
15	CORRECTIONS-JAIL	80,286	57,435	0	0	0	81,000	56,721		\$56,721
16	LODGER'S TAX-PROMOTIONAL FUND	185,146	228,565	0	1,753	(1,753)	342,667	69,291		\$69,291
19	COURT AUTOMATION FUND	7,116	47,000		0	0	37,120	16,996		\$16,996
20	LODGER'S TAX-CITY	355,901	424,175		69,520	(69,520)	491,174	219,382		\$219,382
21	D.A.R.E. DONATIONS FUND	14,465	1,142			0	5,109	10,498		\$10,498
27	MUNICIPAL COURT OPERATIONS	1,704	13,000	455,000	0	455,000	460,214	9,490		\$9,490
28	POLICE CONTINGENCY	61,762	2,471			0	10,000	54,233		\$54,233
31	CEMETERY-PERPETUAL CARE	836,620	18,996		40,000	(40,000)		815,616		\$815,616
32	COMMUNITY SERVICES	4,051	531,702	4,920,355	0	4,920,355	5,445,608	10,500		\$10,500
33	FIRE PROTECTION	89,903	651,472			0	650,000	91,375		\$91,375
35	HIDTA GRANT FUND	0	0			0	0	0		\$0
36	LAW ENFORCEMENT FUND	0	82,000			0	82,000	0		\$0
37	STATE HIGHWAY FUND	89,792	22,502			0	27,500	84,794		\$84,794
38	TRAFFIC SAFETY FUND	55,147	10,422			0	10,000	55,569		\$55,569
42	1984 GROSS RECEIPTS TAX	2,212,783	1,917,573		2,263,265	(2,263,265)	24,299	1,842,792	252,119	\$1,590,673
44	TRANSPORTATION FUND	5,822	1,131,823	2,573,253	264,025	2,309,228	3,434,489	12,384		\$12,384
63	COMMUNITY DEVELOPMENT	2,032	0	470,713	28,910	441,803	440,712	3,123		\$3,123
69	1994 GROSS RECEIPTS	2,380,530	1,925,513		1,150,425	(1,150,425)	24,299	3,131,319	553,051	\$2,578,268
71	ALAMO SENIOR CENTER	2,443	698,814	789,407	0	789,407	1,481,474	9,190		\$9,190
74	ALAMO SENIOR CENTER GIFT	87,323	13,282			0	522	100,083		\$100,083
75	RETIRED & SENIOR VOL. PROGRAM	7,313	135,250	10,000	0	10,000	147,579	4,984		\$4,984
89	ESGRT .0625%	326,183	494,876		0	0	356,075	464,984		\$464,984
96	SELF-INSURED FUND	400,382	53,945			0	50,000	404,327		\$404,327
107	SELF INSURED/LIABILITY	548,433	5,842			0	535,000	19,275		\$19,275
<b>TOTALS FY2023</b>		<b>7,755,135</b>	<b>8,467,800</b>	<b>9,218,728</b>	<b>3,817,898</b>	<b>5,400,830</b>	<b>14,136,841</b>	<b>7,486,924</b>	<b>805,170</b>	<b>6,681,754</b>

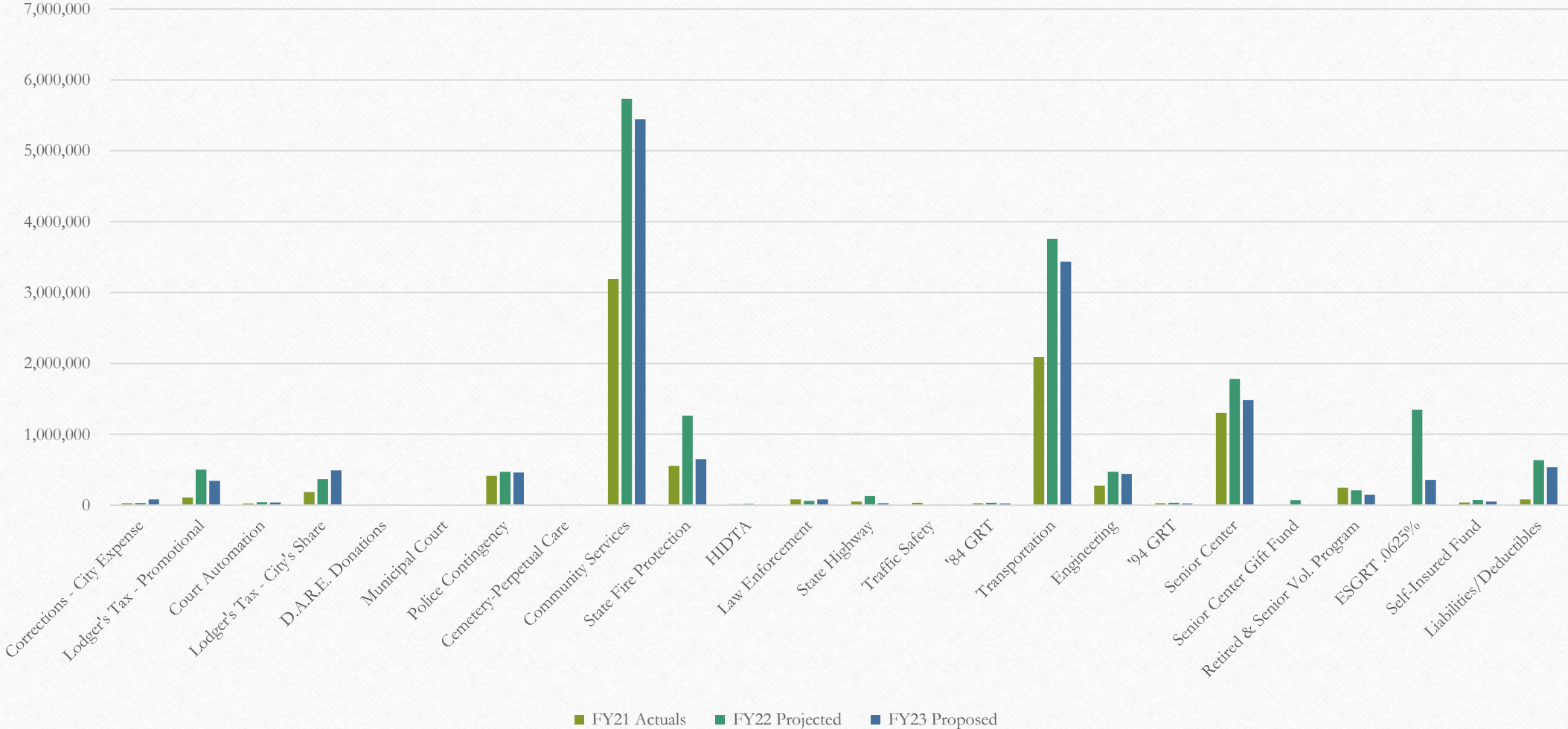
### Special Revenue - Revenue by Category



### Special Revenue - Transfers In/Out



### Special Revenue - Revenues vs. Expenditures



# Capital

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- Fund 24 – Grant Capital Improvement
- 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
- Fund 105 – Economic Development Gross Receipts Tax
- Fund 109 – Street Capital Gross Receipts Tax

# Capital, Continued

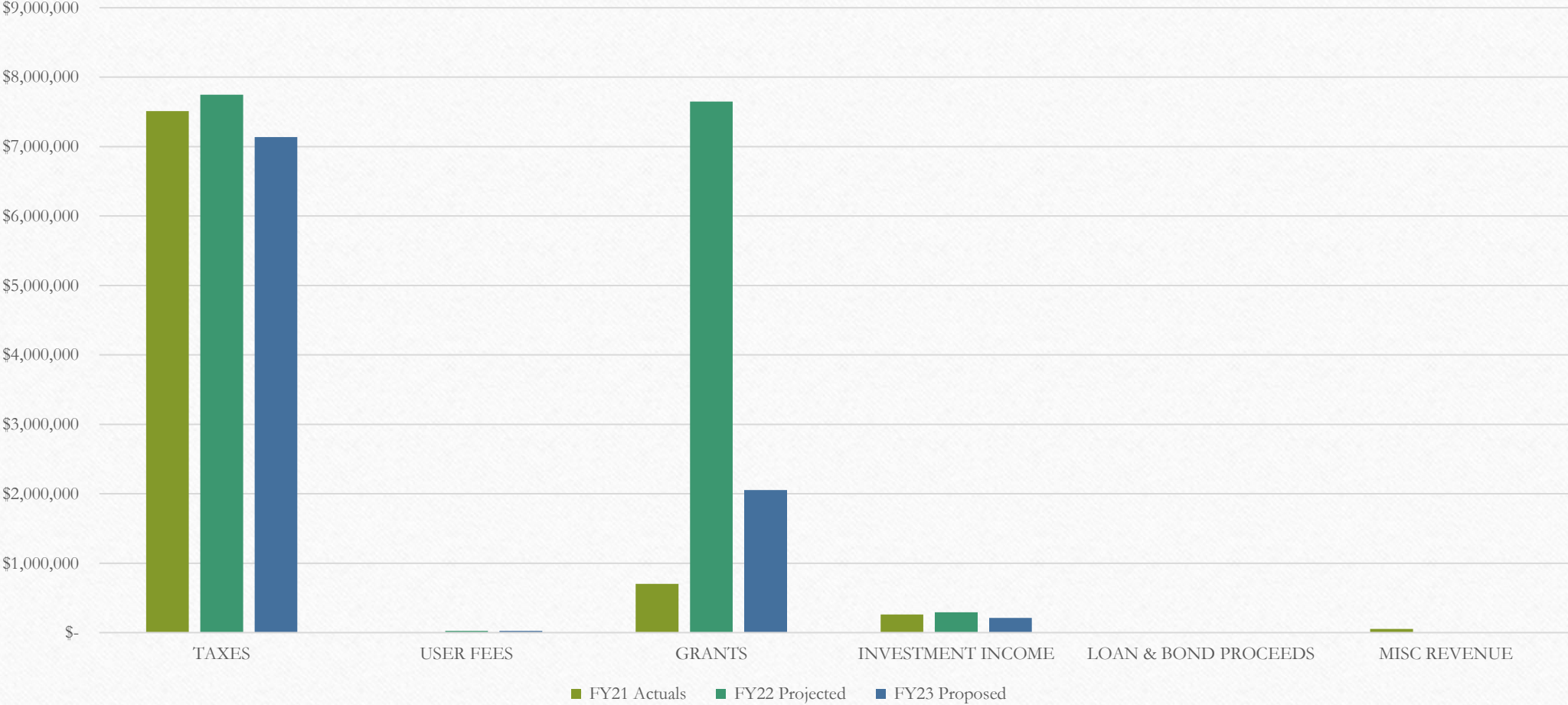
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- Fund 114 – Sidewalk Revolving Loan
- Fund 119 – Quality of Life Gross Receipts Tax Revenue Bond
- Fund 121 – GO Bond – Family Fun Center
- Fund 122 – GO Bond – Streets
- Fund 124 – American Rescue Plan Act

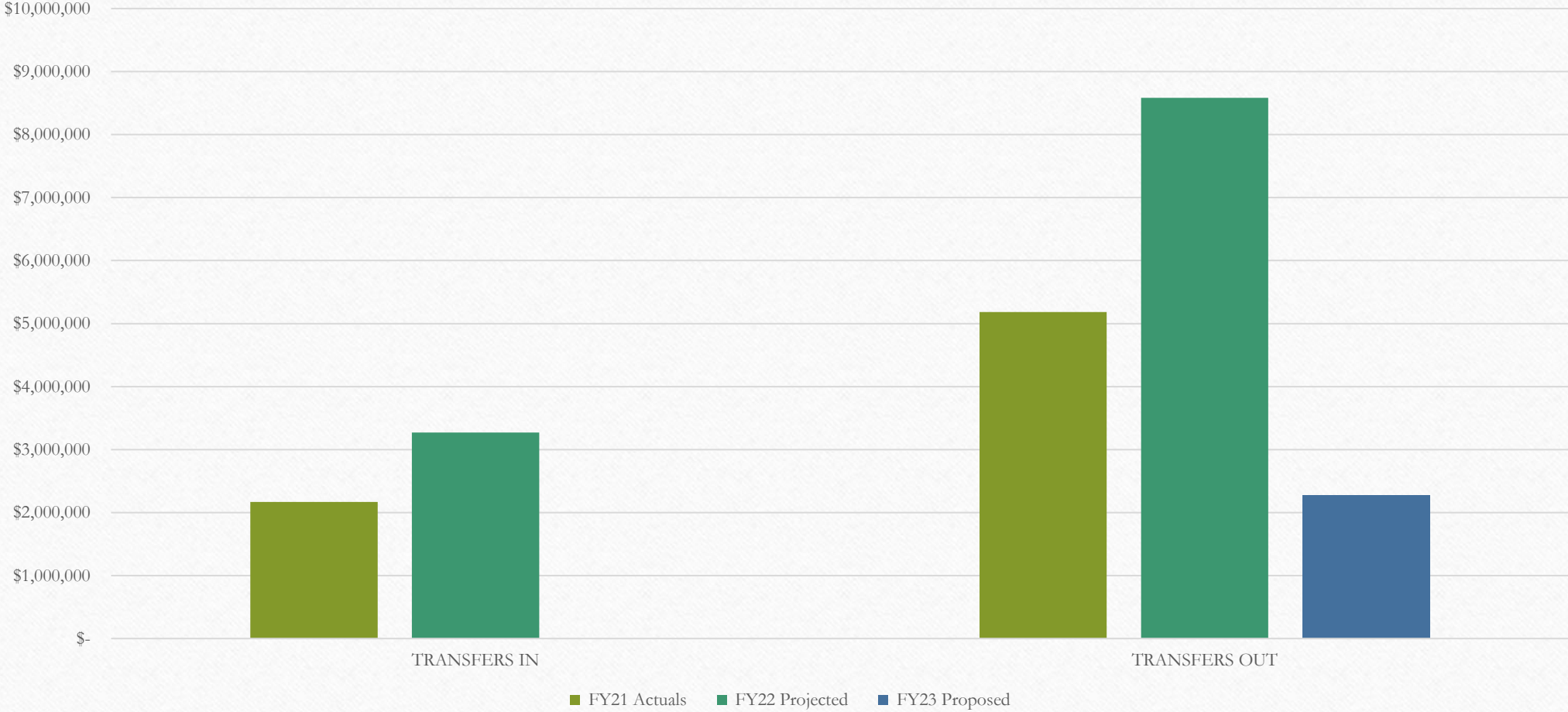
FUND NO.	FY 2021-2022	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
	FUND DESCRIPTION									
24	GRANT CAPITAL IMPROVEMENT	0	3,196,111	15,414	0	15,414	2,691,055	520,470		\$520,470
48	NEW MEXICO C.D.B.G.	0	500,000	1,406,305	0	1,406,305	1,906,305	0		\$0
49	1986 GROSS RECEIPTS TAX	3,911,631	2,118,285	0	3,142,303	(3,142,303)	1,161,685	1,725,928	268,391	\$1,457,537
50	PROPERTY ACQUISITION	85,010	0	0	0	0	0	85,010		\$85,010
54	REVERSE OSMOSIS PROJECT RSV	21,967	0	16,239	0	16,239	16,239	21,967		\$21,967
56	99 GRT FLOOD CONTROL BOND PROJ	7	29,091	1,830,905	19,476	1,811,429	1,608,382	232,145		\$232,145
61	MUNICIPAL INFRASTRUCTURE .0625%	890,520	521,982	0	468,000	(468,000)	8,426	936,076		\$936,076
105	ECONOMIC DEVELOPMENT	4,508,656	1,094,027	0	0	0	428,771	5,173,912		\$5,173,912
109	2004 GRT CAPITAL OUTLAY	15,469,629	4,267,484	0	4,954,058	(4,954,058)	9,724,861	5,058,194	534,452	\$4,523,742
114	SIDEWALKS REVOLVING LOANS	143,001	1,454	0	0	0	0	144,455		\$144,455
119	2012 GRT REF/IMP REVBD	407,932	29,960	0	0	0	154,384	283,508		\$283,508
121	2015 GO BONDS-FUN CENTER	90,064	914	0	0	0	0	90,978		\$90,978
122	2015 GO BONDS-STREETS	174,516	1,771	0	0	0	0	176,287		\$176,287
124	AMERICAN RESCUE PLAN ACT	0	3,952,892	0	0	0	3,952,892	0		\$0
<b>TOTALS FY2022</b>		<b>25,702,933</b>	<b>15,713,971</b>	<b>3,268,863</b>	<b>8,583,837</b>	<b>(5,314,974)</b>	<b>21,653,000</b>	<b>14,448,930</b>	<b>802,843</b>	<b>13,646,087</b>

FUND NO.	FY 2022-2023	UNAUDITED BEGINNING	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING	LOCAL RESERVE REQUIREMENTS	ADJUSTED ENDING
	FUND DESCRIPTION	CASH BALANCE						CASH BALANCE	UNAVAILABLE FOR BUDGETING	CASH BALANCE
24	GRANT CAPITAL IMPROVEMENT	520,470	2,054,000			0	2,054,000	520,470		\$520,470
48	NEW MEXICO C.D.B.G.	0	0			0	0	0		\$0
49	1986 GROSS RECEIPTS TAX	1,725,928	1,936,510		554,076	(554,076)	744,299	2,364,063	268,391	\$2,095,672
50	PROPERTY ACQUISITION	85,010	0			0	0	85,010		\$85,010
54	REVERSE OSMOSIS PROJECT RSV	21,967	0			0	0	21,967		\$21,967
56	99 GRT FLOOD CONTROL BOND PROJ	232,145	0		0	0	0	232,145		\$232,145
61	MUNICIPAL INFRASTRUCTURE .0625%	936,076	481,432		30,000	(30,000)	6,075	1,381,433		\$1,381,433
105	ECONOMIC DEVELOPMENT	5,173,912	1,010,312			0	200,162	5,984,062		\$5,984,062
109	2004 GRT CAPITAL OUTLAY	5,058,194	3,939,341		1,689,307	(1,689,307)	48,598	7,259,630	534,452	\$6,725,178
114	SIDEWALKS REVOLVING LOANS	144,455	1,249			0		145,704		\$145,704
119	2012 GRT REF/IMP REVBD	283,508	2,686			0	0	286,194		\$286,194
121	2015 GO BONDS-FUN CENTER	90,978	785			0		91,763		\$91,763
122	2015 GO BONDS-STREETS	176,287	1,825			0		178,112		\$178,112
124	AMERICAN RESCUE PLAN ACT	0	0			0	0	0		\$0
<b>TOTALS FY2023</b>		<b>14,448,930</b>	<b>9,428,140</b>	<b>0</b>	<b>2,273,383</b>	<b>(2,273,383)</b>	<b>3,053,134</b>	<b>18,550,553</b>	<b>802,843</b>	<b>17,747,710</b>

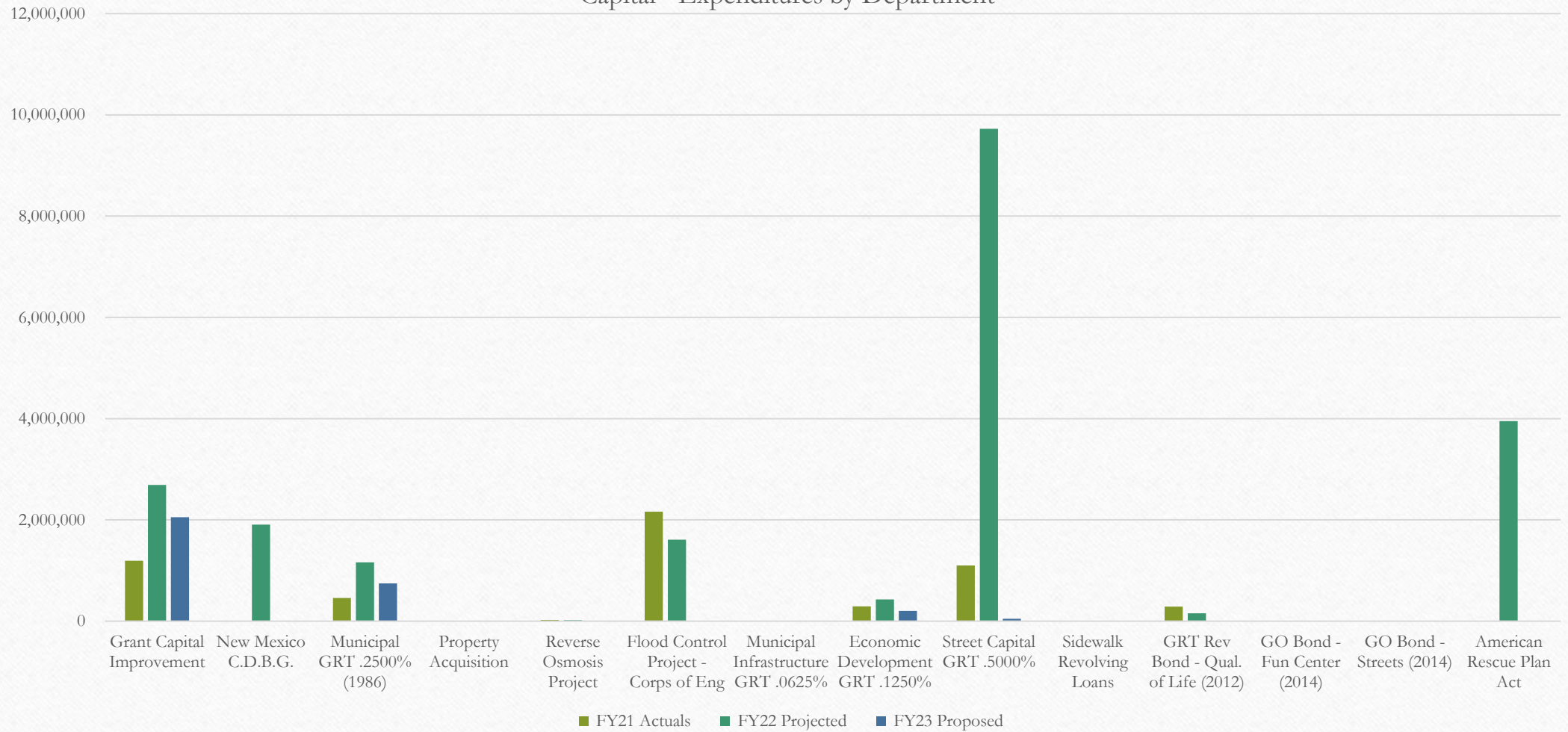
### Capital - Revenue by Category



### Capital - Transfers In/Out



## Capital - Expenditures by Department



# Debt Service

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

# Debt Service, Continued

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- Fund 59 – Gross Receipts Tax Principle & Interest
  - Loan 13 – Flood Control
  - Loan 19 – Refunding, Flood Control & Natatorium
  - Loan 20 – Streets
  - Loan 21 – Flood Control
  - Loan 25 – Refunding Loan 15
  - Loan 26 – Refunding Loan 16

# Debt Service, Continued

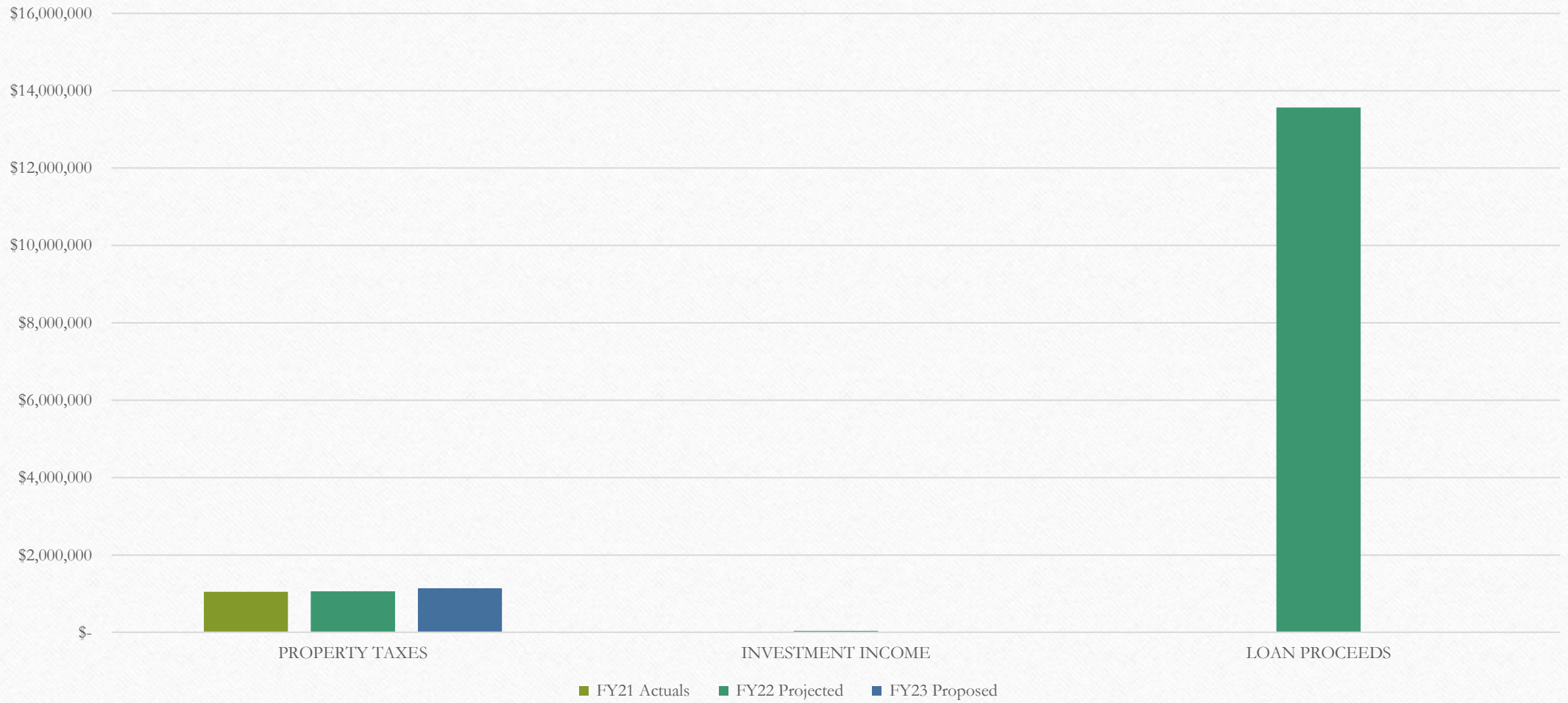
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- Fund 82 – Water/Sewer Principle & Interest
  - Loan 3 – Drinking Water
  - Loan 4 – West Side
  - Loan 11 – WTB
  - Loan 17 – Drinking Water
  - Loan 18 – Desalination Facility
  - Loan 22 – JWS Refunding
  - Loan 23 – Refunding Loan 10
  - Loan 24 – Refunding Loan 14

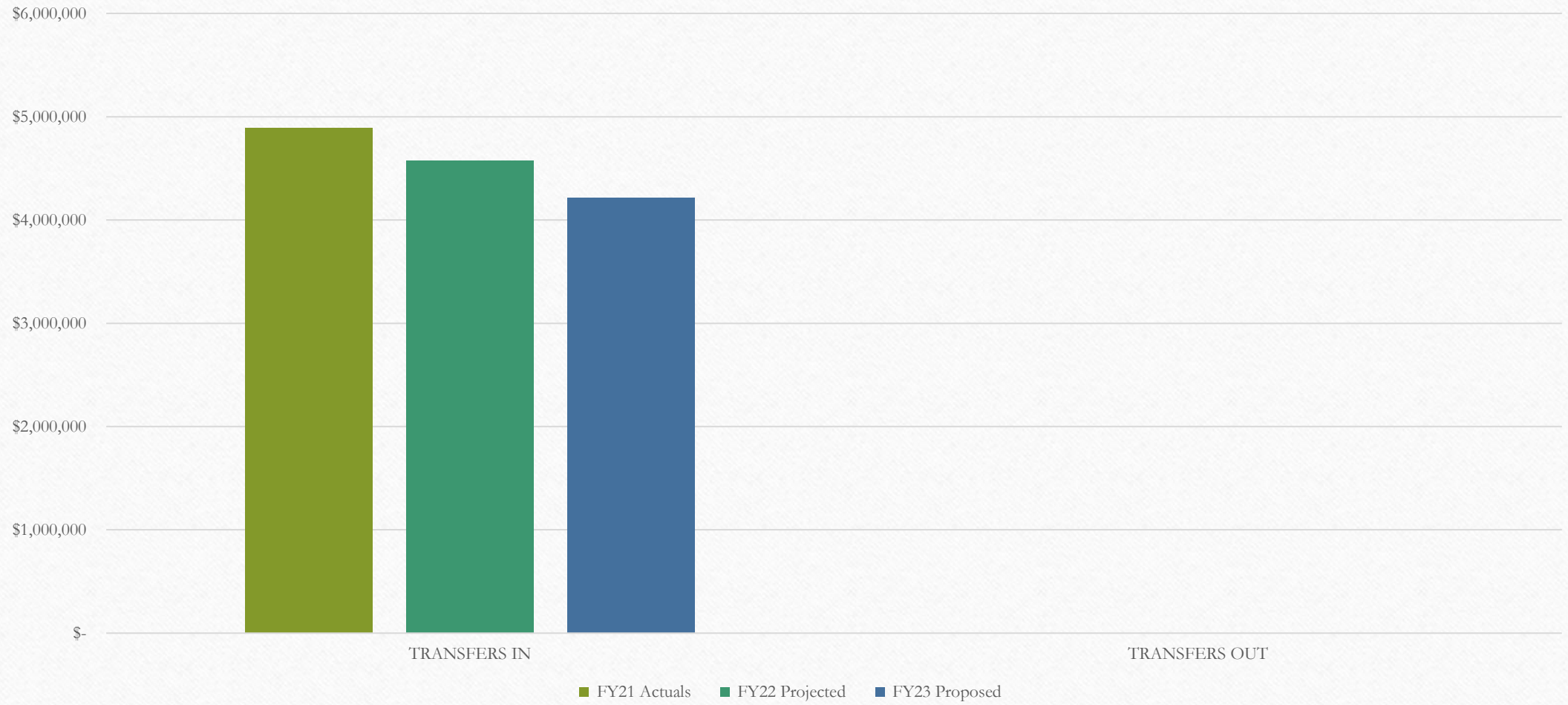
FY 2021-2022		UNAUDITED						ESTIMATED	LOCAL RESERVE	ADJUSTED
FUND	FUND	BEGINNING	ESTIMATED	TRANSFERS	TRANSFERS	NET	BUDGETED	ENDING	REQUIREMENTS	ENDING
NO.	DESCRIPTION	CASH	REVENUES	IN	OUT	CASH	EXPENDITURES	CASH	UNAVAILABLE	CASH
		BALANCE				TRANSFERS		BALANCE	FOR BUDGETING	BALANCE
53	GENERAL OBLIGATION	908,523	1,062,849	0	0	0	1,114,058	857,314	557,029	\$300,285
59	REVENUE BOND P & I FUND	150,101	8,066,363	2,679,243	0	2,679,243	9,707,011	1,188,696		\$1,188,696
82	98 JT WATER/SEWER BOND P&I	1,583,799	5,537,886	1,893,605	0	1,893,605	6,973,769	2,041,521		\$2,041,521
<b>TOTALS FY2022</b>		<b>2,642,423</b>	<b>14,667,098</b>	<b>4,572,848</b>	<b>0</b>	<b>4,572,848</b>	<b>17,794,838</b>	<b>4,087,531</b>	<b>557,029</b>	<b>3,530,502</b>

FY 2022-2023		UNAUDITED						ESTIMATED	LOCAL RESERVE	ADJUSTED
FUND	FUND	BEGINNING	ESTIMATED	TRANSFERS	TRANSFERS	NET	BUDGETED	ENDING	REQUIREMENTS	ENDING
NO.	DESCRIPTION	CASH	REVENUES	IN	OUT	CASH	EXPENDITURES	CASH	UNAVAILABLE	CASH
		BALANCE				TRANSFERS		BALANCE	FOR BUDGETING	BALANCE
53	GENERAL OBLIGATION	857,314	1,140,284			0	1,144,195	853,403	557,029	\$296,374
59	REVENUE BOND P & I FUND	1,188,696	300	2,406,935		2,406,935	2,406,935	1,188,996		\$1,188,996
82	98 JT WATER/SEWER BOND P&I	2,041,521	13,473	1,807,764		1,807,764	1,807,762	2,054,996		\$2,054,996
<b>TOTALS FY2023</b>		<b>14,448,930</b>	<b>9,428,140</b>	<b>0</b>	<b>2,273,383</b>	<b>(2,273,383)</b>	<b>3,053,134</b>	<b>18,550,553</b>	<b>802,843</b>	<b>17,747,710</b>

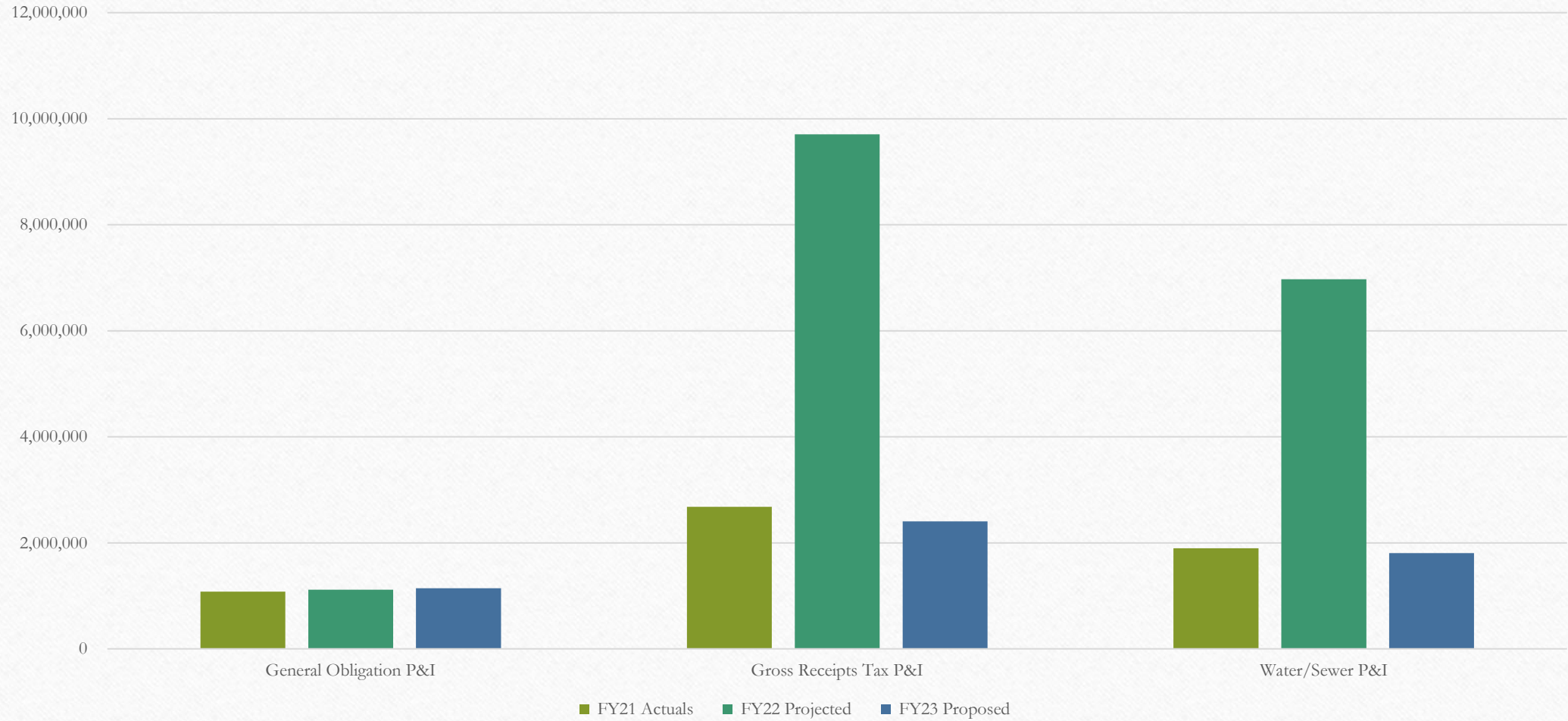
### Debt Service - Revenue by Category



### Debt Service - Transfers In/Out



### Debt Service - Expense by Department



# Enterprise

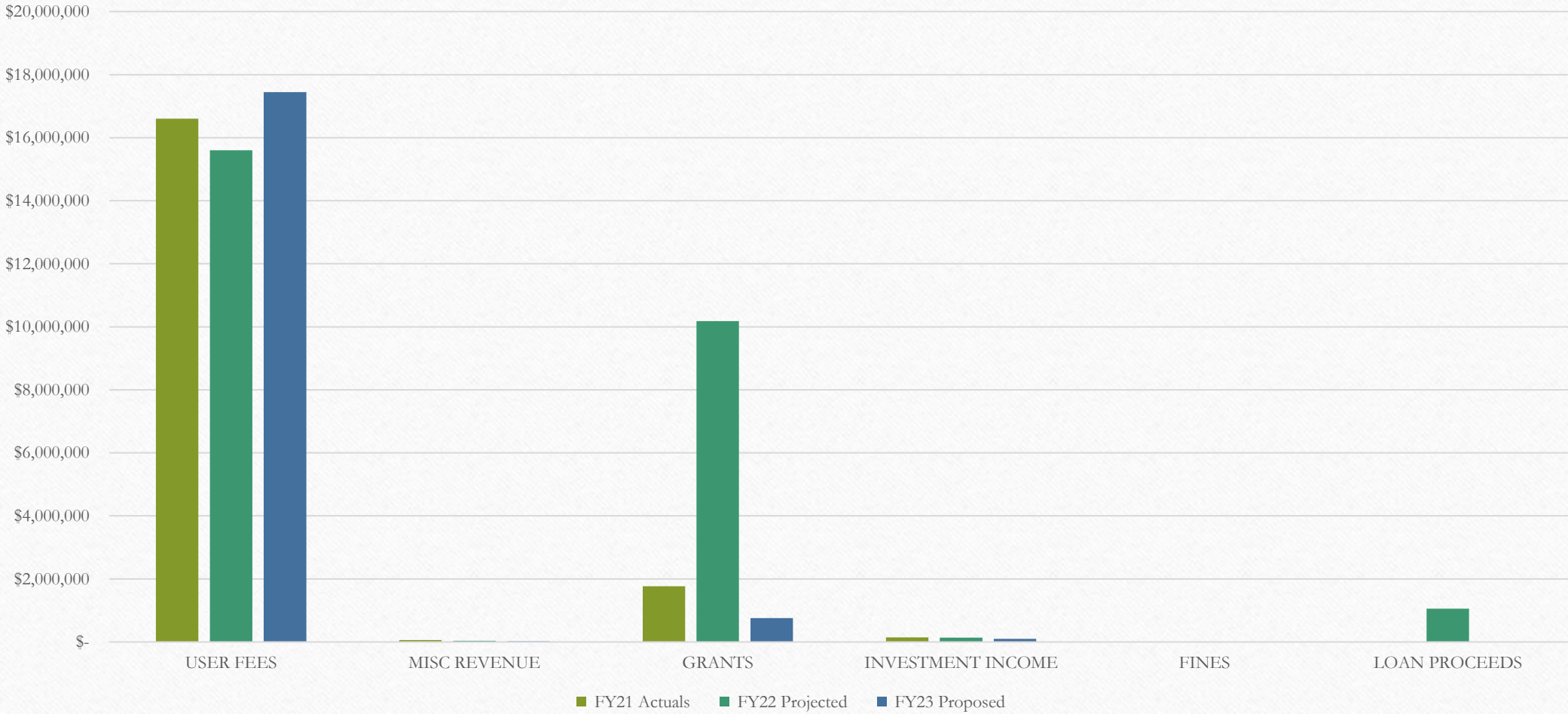
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- Fund 81 – Water/Sewer Operating
- Fund 86 – Solid Waste Collection
- Fund 88 – Bonito Lake Campground
- Fund 90 – Desert Lakes Golf Course
- Fund 91 – White Sands Regional Airport
- Fund 94 – Green Tree Regional Landfill
- Fund 901 – Housing Authority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

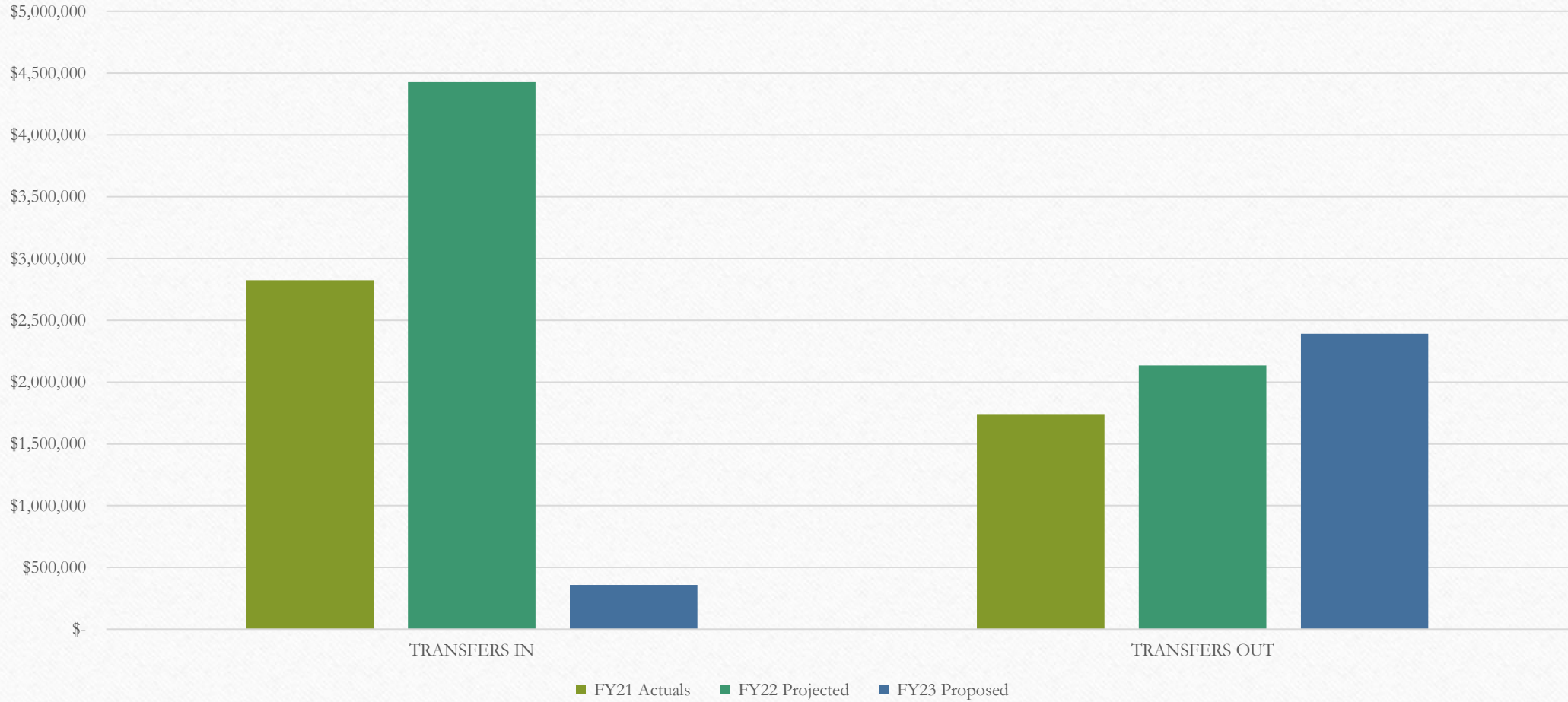
FUND NO.	FY 2021-2022	UNAUDITED BEGINNING	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING	LOCAL RESERVE REQUIREMENTS	ADJUSTED ENDING
	FUND DESCRIPTION	CASH BALANCE						CASH BALANCE	UNAVAILABLE FOR BUDGETING	CASH BALANCE
81	WATER/SEWER OPERATING	5,996,510	18,888,629	3,703,413	1,855,098	1,848,315	21,478,116	5,255,338	1,463,850	\$3,791,488
86	SOLID WASTE COLLECTION SYS.	584,696	2,107,151	0	135,438	(135,438)	2,198,733	357,676	178,583	\$179,093
88	BONITO CAMPGROUND	394,450	3,498	0	0	0	4,000	393,948		\$393,948
90	GOLF COURSE	72,040	1,546,448	660,000	91,334	568,666	2,123,621	63,533		\$63,533
91	AIRPORT	17,373	744,425	65,000	53,178	11,822	755,777	17,843		\$17,843
94	OTERO GREENTREE REG LANDFILL	4,909,828	1,379,465	0	725	(725)	4,677,866	1,610,702		\$1,610,702
901	HOUSING LOW RENT OPERATING	1,146,135	1,014,541	0	0	0	1,331,669	829,007	354,627	\$474,380
903	HOUSING HOMEOWNERSHIP OPER	713,222	1,525	0	0	0	17,969	696,778		\$696,778
904	HOUSING CAPITAL FUND PROJECTS	0	1,333,878	0	0	0	1,333,878	0		\$0
<b>TOTALS FY2022</b>		<b>13,834,253</b>	<b>27,019,560</b>	<b>4,428,413</b>	<b>2,135,773</b>	<b>2,292,640</b>	<b>33,921,629</b>	<b>9,224,824</b>	<b>1,997,060</b>	<b>7,227,764</b>

FUND NO.	FY 2022-2023	UNAUDITED BEGINNING	ESTIMATED REVENUES	TRANSFERS IN	TRANSFERS OUT	NET CASH TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING	LOCAL RESERVE REQUIREMENTS	ADJUSTED ENDING
	FUND DESCRIPTION	CASH BALANCE						CASH BALANCE	UNAVAILABLE FOR BUDGETING	CASH BALANCE
81	WATER/SEWER OPERATING	5,255,338	11,853,375	98,413	2,200,678	(2,102,265)	10,525,595	4,480,853	1,463,850	\$3,017,003
86	SOLID WASTE COLLECTION SYS.	357,676	2,454,909		152,769	(152,769)	2,251,822	407,994	178,583	\$229,411
88	BONITO CAMPGROUND	393,948	3,003			0	2,000	394,951		\$394,951
90	GOLF COURSE	63,533	1,593,400	134,000	0	134,000	1,781,409	9,524		\$9,524
91	AIRPORT	17,843	155,743	127,000	33,052	93,948	257,728	9,806		\$9,806
94	OTERO GREENTREE REG LANDFILL	1,610,702	1,263,067		4,276	(4,276)	1,835,271	1,034,222		\$1,034,222
901	HOUSING LOW RENT OPERATING	829,007	1,011,844			0	1,315,500	525,351	86,881	\$438,470
903	HOUSING HOMEOWNERSHIP OPER	696,778	990			0	17,725	680,043		\$680,043
904	HOUSING CAPITAL FUND PROJECTS	0	0			0	0	0		\$0
<b>TOTALS FY2023</b>		<b>9,224,824</b>	<b>18,336,331</b>	<b>359,413</b>	<b>2,390,775</b>	<b>(2,031,362)</b>	<b>17,987,050</b>	<b>7,542,743</b>	<b>1,729,314</b>	<b>5,813,429</b>

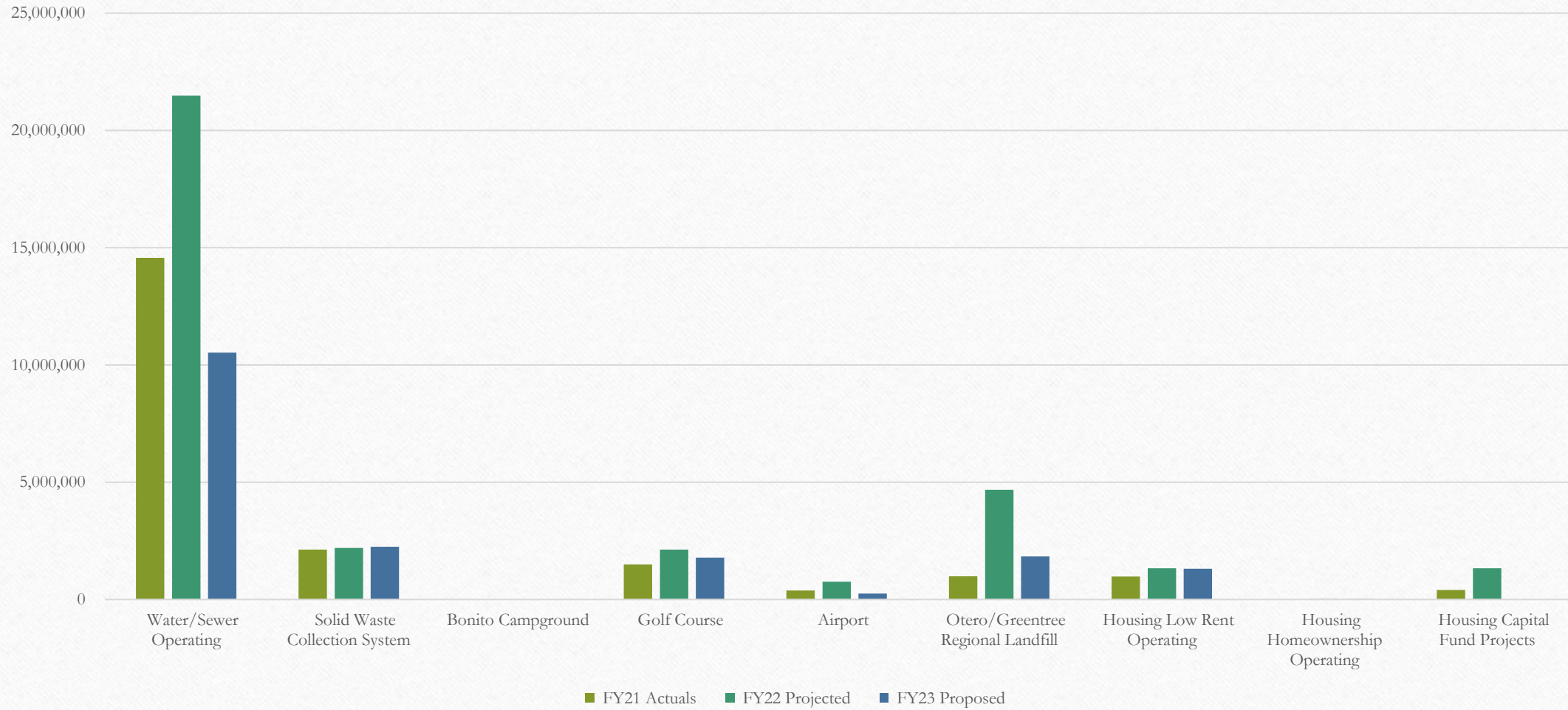
### Enterprise - Revenue by Category



### Enterprise - Transfers In/Out



## Enterprise - Expense by Department



# Trust & Agency

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

FY 2021-2022		UNAUDITED		TRANSFERS	TRANSFERS	NET		ESTIMATED	LOCAL RESERVE	ADJUSTED
FUND NO.	FUND DESCRIPTION	BEGINNING CASH BALANCE	ESTIMATED REVENUES	IN	OUT	CASH TRANSFERS	BUDGETED EXPENDITURES	ENDING CASH BALANCE	REQUIREMENTS UNAVAILABLE FOR BUDGETING	ENDING CASH BALANCE
17	POLICE COURT BOND	7,938	0	0	0	0	0	7,938		\$7,938
39	STATE JUDICIAL	2,749	75,500	0	0	0	75,500	2,749		\$2,749
98	PAYROLL CLEARING	291,874	0	0	0	0	0	291,874		\$291,874
104	UTILITY DEPOSITS	653,070	0	0	0	0	0	653,070		\$653,070
115	CORP ESCROW ACCOUNT RESERVE	1,000	0	0	0	0	0	1,000		\$1,000
<b>TOTALS FY2022</b>		<b>956,630</b>	<b>75,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,500</b>	<b>956,630</b>	<b>0</b>	<b>956,630</b>

FY 2022-2023		UNAUDITED		TRANSFERS	TRANSFERS	NET		ESTIMATED	LOCAL RESERVE	ADJUSTED
FUND NO.	FUND DESCRIPTION	BEGINNING CASH BALANCE	ESTIMATED REVENUES	IN	OUT	CASH TRANSFERS	BUDGETED EXPENDITURES	ENDING CASH BALANCE	REQUIREMENTS UNAVAILABLE FOR BUDGETING	ENDING CASH BALANCE
17	POLICE COURT BOND	7,938	0			0		7,938		\$7,938
39	STATE JUDICIAL	2,749	42,000			0	42,000	2,749		\$2,749
98	PAYROLL CLEARING	291,874	0			0		291,874		\$291,874
104	UTILITY DEPOSITS	653,070	0			0		653,070		\$653,070
115	CORP ESCROW ACCOUNT RESERVE	1,000	0			0		1,000		\$1,000
<b>TOTALS FY2023</b>		<b>956,630</b>	<b>42,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,000</b>	<b>956,630</b>	<b>0</b>	<b>956,630</b>

# Gross Receipts Tax Overview

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Effective: July 1, 2020

**GROSS RECEIPTS TAX RATES**

City of Alamogordo

Description	Current Rate	For Every \$100
Municipal:	1.3750%	\$ 1.3750
Municipal - Street Maint. Program	0.2500%	\$ 0.2500
Municipal Environmental:	0.0625%	\$ 0.0625
Municipal Infrastructure:	0.1250%	\$ 0.1250
Municipal Infrastructure - Economic Development	0.1250%	\$ 0.1250
Municipal Capital Outlay - Street Maint. Program	0.2500%	\$ 0.2500
SUBTOTAL COA Enacted Tax:	2.1875%	\$ 2.1875
SUBTOTAL County Enacted Tax:	0.8125%	
SUBTOTAL State Enacted Tax:	5.1250%	
<b>TOTAL ALAMOGORDO TAX RATE:</b>	<b>8.1250%</b>	

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

# General Fund GRT Allocations

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- Fund 11 – General Fund records the following GRT Revenue
  - Municipal GRT .5000%
  - Municipal GRT .1250% (Previously called Hold Harmless)
  - State Share GRT 1.225% (Municipal portion of the 5.1250%)
  - State Compensation Tax
  - Interstate Telecom
  - Total – 0.6250% Municipal and 1.225% State

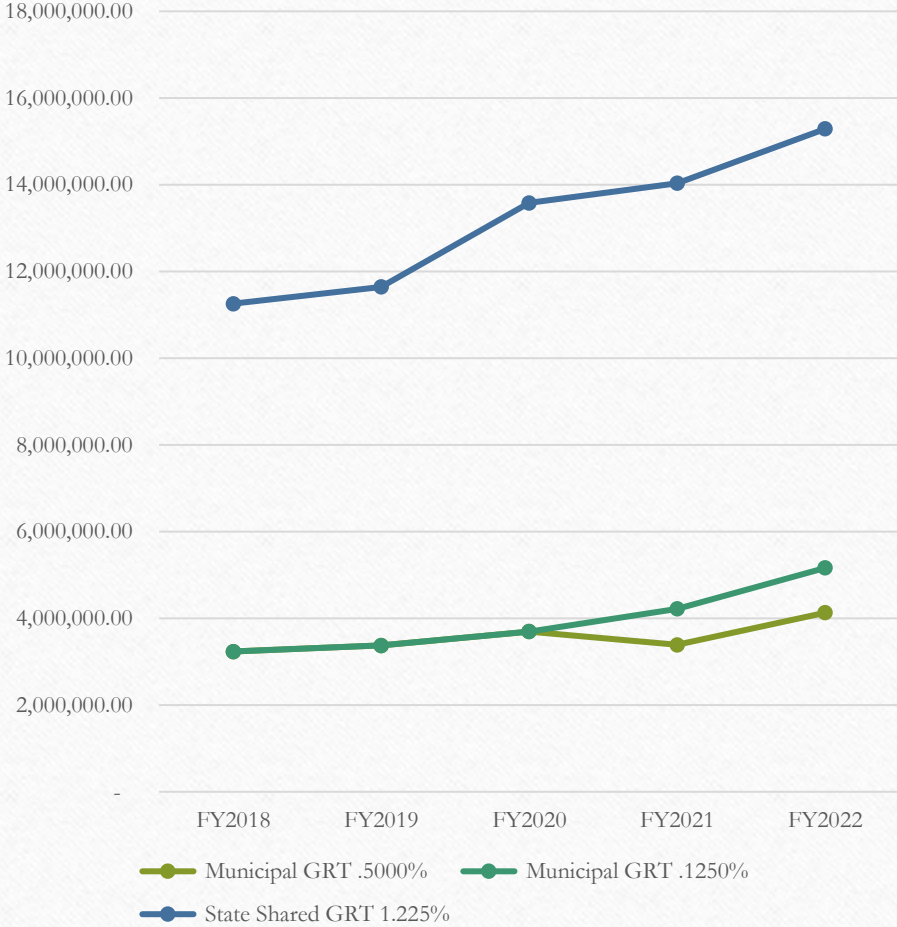
# General Fund GRT Allocations

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- The approved purposes of these funds are General Fund purposes
  - Funding General Fund departments
  - Subsidizing non-General Fund departments
  - General governmental activities
- The Compensation Tax and the Interstate Telecom GRT was enacted at the beginning of FY22 to capture the actual tax amount for online purchases and provide revenue back to the municipalities where the purchase originated
  - This replaced the flat monthly allocation municipalities received while the state was developing the software to do location-based tracking

General Fund Gross Receipts Tax

	FY2018	FY2019	FY2020	FY2021	FY2022
Municipal GRT .5000%	3,237,270.36	3,375,170.99	3,698,861.68	3,391,335.29	4,132,100.00
Municipal GRT .1250%	-	-	-	831,978.31	1,033,025.00
State Shared GRT 1.225%	8,019,512.41	8,269,169.17	9,882,666.40	9,812,939.94	10,123,645.00
Internet/Compensating	-	-	334,879.80	613,946.30	342,105.87
Interstate Telecom	-	-	-	-	3,750.00



# 1984 GRT Allocations

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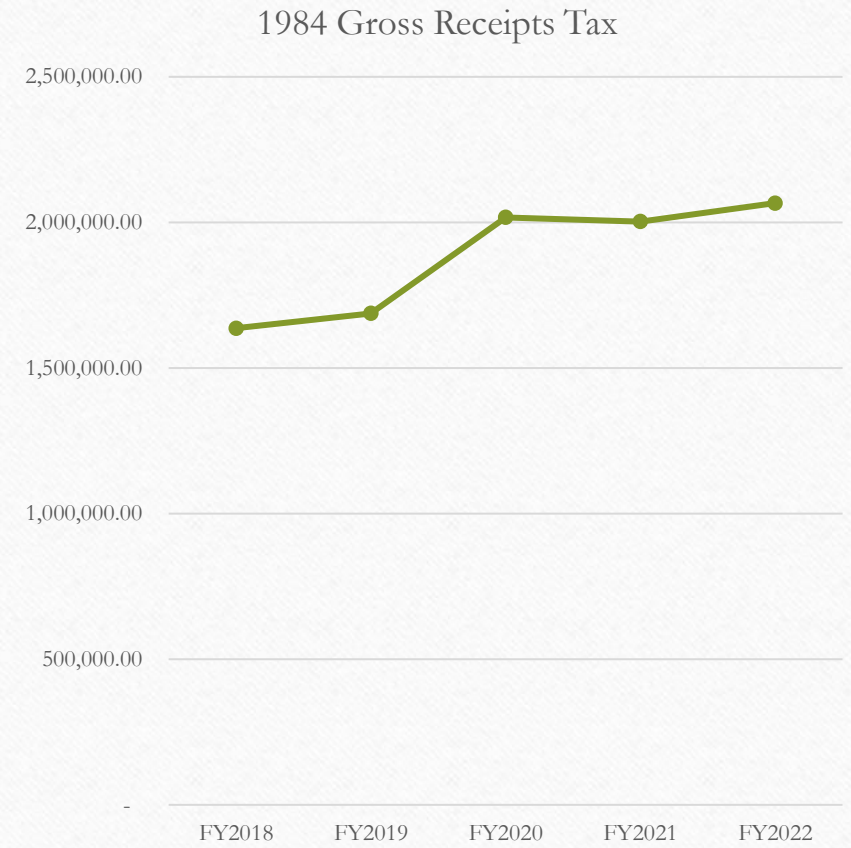
- Fund 42 – 1984 Gross Receipts records the following GRT Revenue
  - Municipal GRT .2500%
- Passed on June 27, 1983 and amended in 1993
- The approved purposes of these funds include
  - Street Repairs and Maintenance
  - Flood Control Measures
  - Street Lighting
  - Drainage System Repairs
  - Weed Control and Abatement

# 1984 GRT Allocations

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- Current main function includes subsidizing the operations of Fund 44 – Transportation which houses the Streets and Weeds and Drainage Departments
- Currently pays the debt service for:
  - Loan 21 – Flood Control
    - Completion Date: June 2028

	FY2018	FY2019	FY2020	FY2021	FY2022
Municipal GRT .2500%	1,636,635.19	1,687,585.56	2,016,870.69	2,002,640.80	2,066,050.00



# 1986 GRT Allocations

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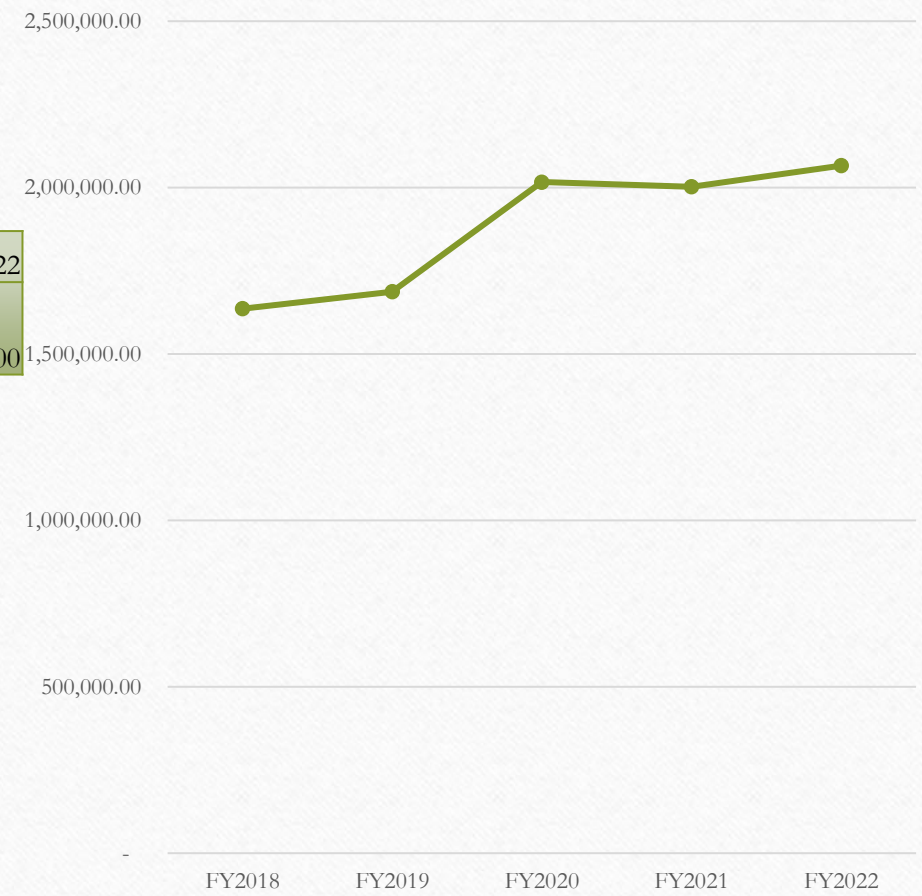
- Fund 49 – 1986 Gross Receipts records the following GRT Revenue
  - Municipal GRT .2500%
- Passed on June 18, 1986
- The approved purposes of these funds include
  - Repair, upgrading, rehabilitation, replacement and installation of facilities for the collection and treatment of water.
  - Acquisition of real property rights and water rights
  - Debt payments used for above mentioned functions

# 1986 GRT Allocations

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- Current main functions include Well Improvements, Bonito Lake funding, Parallel Pipeline Phases and Water Resource Attorneys
- Currently pays the debt service for:
  - Loan 3 – West Side
    - Completion Date: May 2032
  - Loan 4 – West Side
    - Completion Date: May 2026
  - Loan 11 – Water Trust Board
    - Completion Date: June 2030
  - Loan 17 – Mobile Desalination Facility
    - Completion Date: May 2037
  - Loan 18 – Mobile Desalination Facility
    - Completion Date: May 2035

1986 Gross Receipts Tax



	FY2018	FY2019	FY2020	FY2021	FY2022
Municipal GRT .2500%	1,636,635.19	1,687,585.56	2,016,870.69	2,002,640.80	2,066,050.00

# 1994 GRT Allocations

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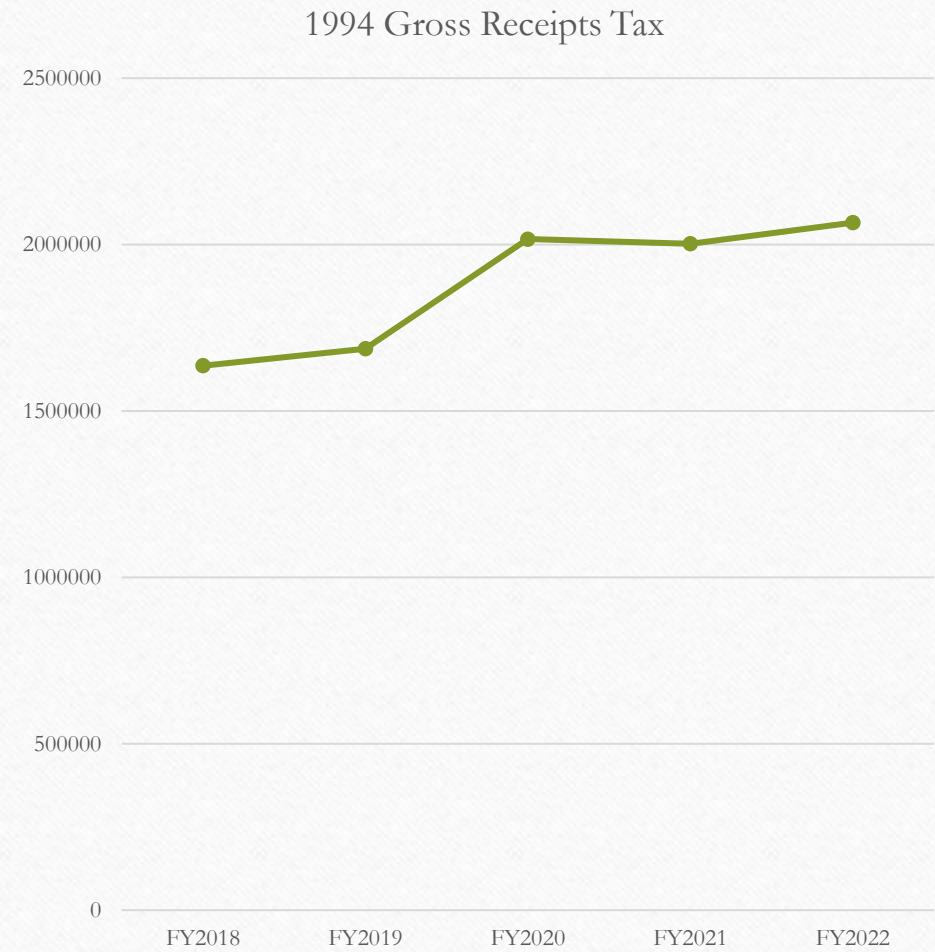
- Fund 69 – 1986 Gross Receipts records the following GRT Revenue
  - Municipal GRT .2500%
- Passed on September 25, 1994
- The approved purposes of these funds include
  - Capital improvements for storage reservoirs, public safety buildings, fire substations, flood control projects and library building improvements
  - Cannot be used for operating expenses

# 1994 GRT Allocations

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- Current main functions include APD building upgrades, Fire substation upgrades and Library upgrades. Was used heavily to pay a portion of the Army Corp of Engineers Flood Control project
- Currently pays the debt service for:
  - Loan 19 – Refunding, Flood Control & Natatorium
    - Completion Date: June 2029
  - Loan 26 – Refunding, GRT Refunding & Improvement Loans
    - Completion Date: May 2026

	FY2018	FY2019	FY2020	FY2021	FY2022
Municipal GRT .2500%	1,636,635.19	1,687,585.56	2,016,870.69	2,002,640.80	2,066,050.00



# Municipal Infrastructure GRT Allocations

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- Fund 44 – Transportation records the following GRT Revenue
  - Municipal Infrastructure GRT .0625%
- Passed on March 31, 1992
- The approved purposes of these funds include
  - Repair, replacement, construction or acquisition of infrastructure improvements including but not limited to sanitary sewer lines, storm sewers, drainage improvements, water, water rights, water lines and utilities, streets, alleys, right of ways, easements and land within the municipality
  - Can also be used for general fund purposes

# Municipal Infrastructure GRT Allocations

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- Current main functions include:
  - Public Works Administration
  - Streets Department
  - Weeds and Drainage
- The revenue from this GRT is not enough to completely fund the departments within Fund 44. It is subsidized by Fund 42.
- No Debt Service currently

	FY2018	FY2019	FY2020	FY2021	FY2022
Municipal GRT .0625%	409,158.79	421,896.41	504,217.66	500,660.21	516,513.00



# Municipal Infrastructure GRT Allocations

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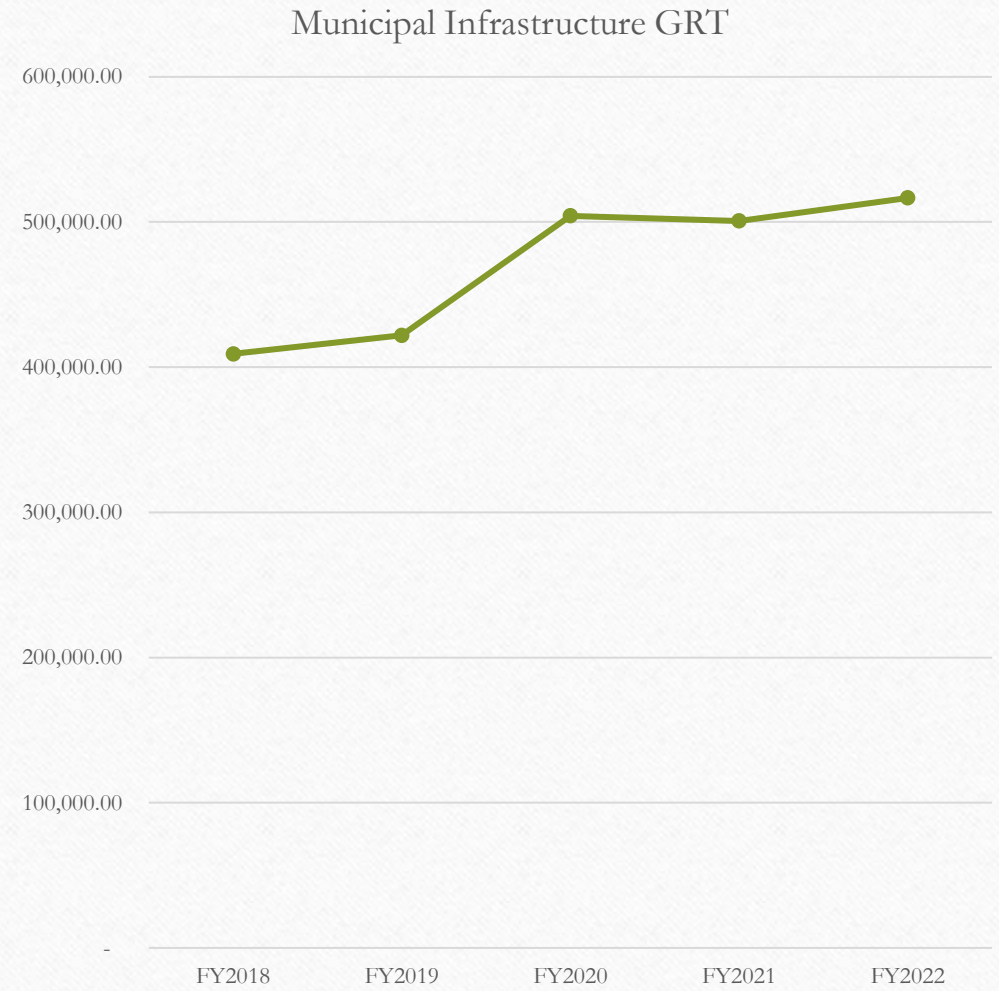
- Fund 61 – Municipal Infrastructure GRT records the following GRT Revenue
  - Municipal Infrastructure GRT .0625%
- Passed on July 1, 1991
- The approved purposes of these funds include
  - Repair, replacement, construction or acquisition of infrastructure improvements including but not limited to sanitary sewer lines, storm sewers, drainage improvements, water, water rights, water lines and utilities, streets, alleys, right of ways, easements and land within the municipality

# Municipal Infrastructure GRT Allocations

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- Current main functions include:
  - Subsidizing Fund 63 - Engineering
  - Previous Transfer Out for USACE Flood Control project and Transportation projects
- This fund does not completely pay for the Engineering department. Fund 63 receives Transfers in from several different funds
- No Debt Service currently

	FY2018	FY2019	FY2020	FY2021	FY2022
Municipal GRT .0625 %	409,158.79	421,896.41	504,217.66	500,660.21	516,513.00



# Environmental GRT Allocations

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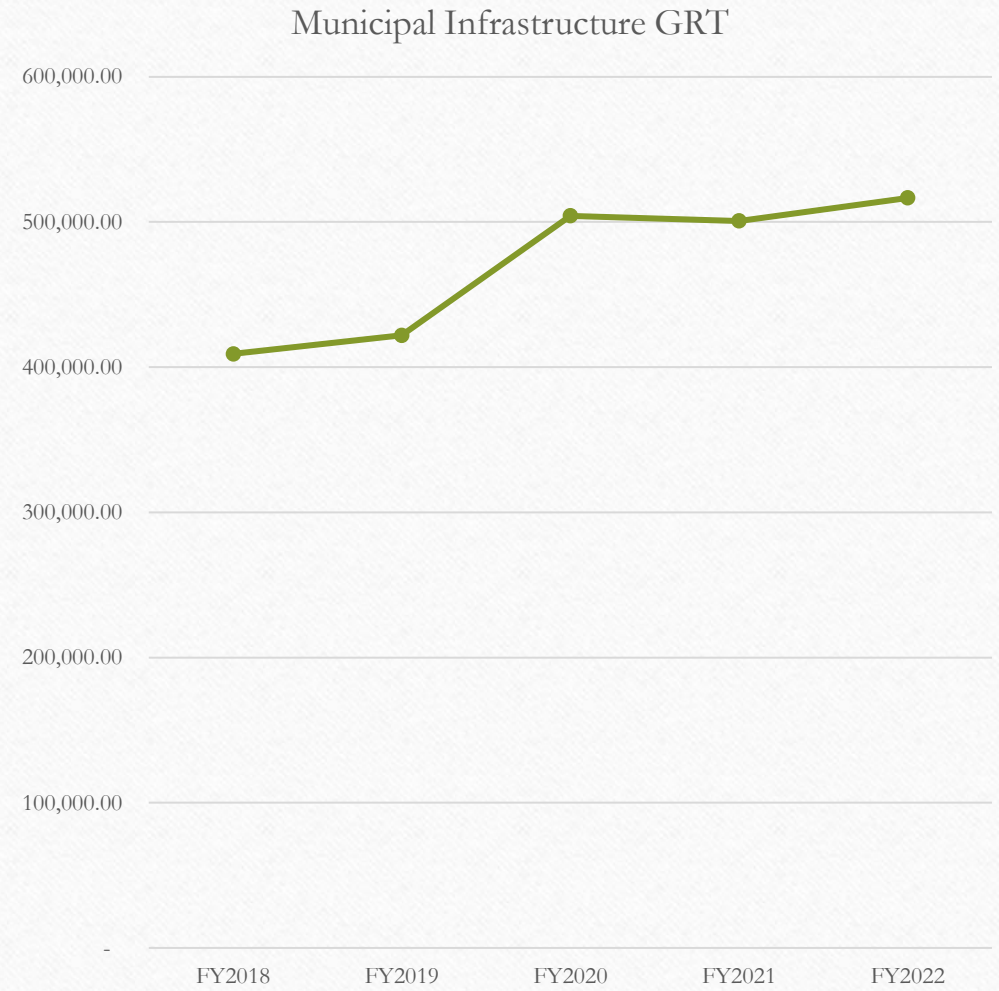
- Fund 89 – ESGRT records the following GRT Revenue
  - Environmental GRT .0625%
- Passed on March 31, 1992
- The approved purposes of these funds include
  - Acquisition, construction, operation and maintenance of solid waste facilities, sewer systems and related facilities

# Environmental GRT Allocations

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- Current main functions include:
  - Funding wastewater irrigation projects
  - Funding sewer system projects
  - Sewer pipeline replacement
- No Debt Service currently

	FY2018	FY2019	FY2020	FY2021	FY2022
Environmental GRT .0625 %	409,158.79	421,896.41	504,217.66	500,660.21	516,513.00



# Economic Development GRT Allocations

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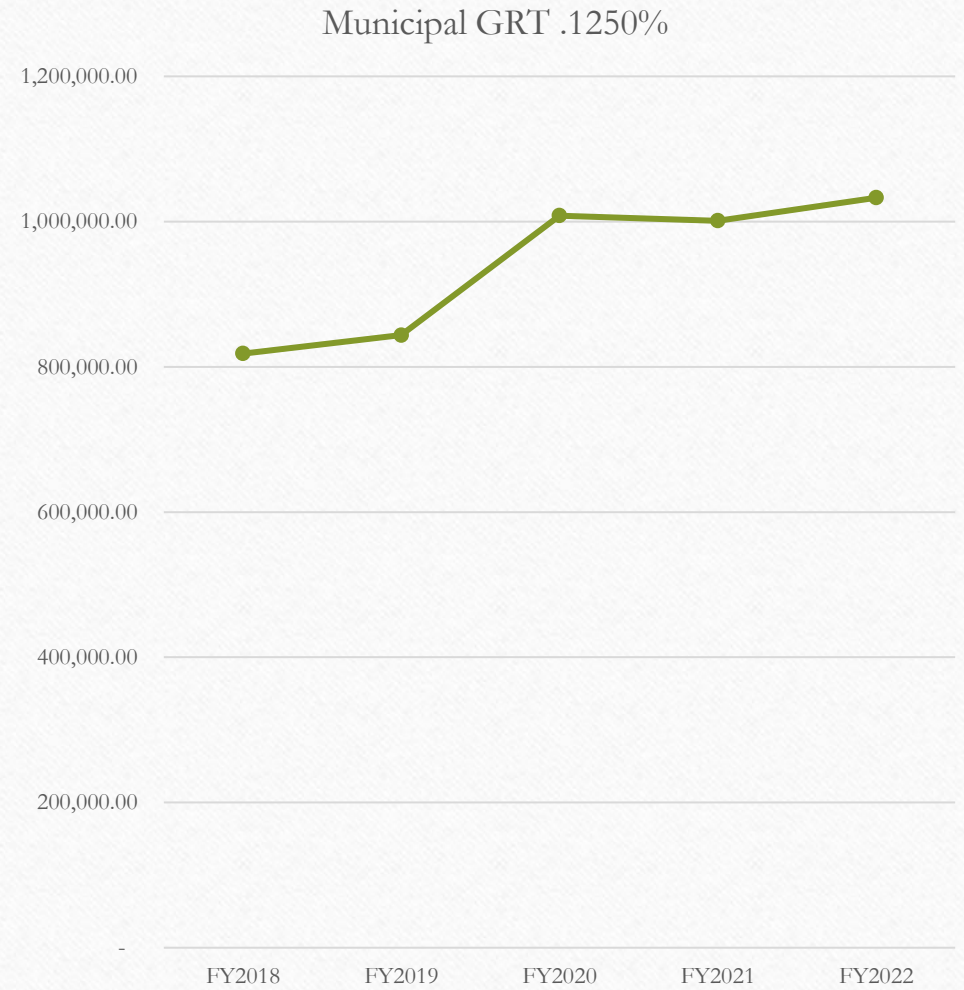
- Fund 105 – Economic Development records the following GRT Revenue
  - Economic Development GRT .1250%
- Passed on May 9, 2000
- Will sunset on December 31, 2025
- The approved purposes of these funds include
  - Furthering or implementing economic development plans and projects

# Economic Development GRT Allocations

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- Current main functions include:
  - Funding LEDA projects (1 currently active)
  - Funding future economic development initiatives
  - Will fund the new economic development plan approved by commission in March
- No Debt Service currently

	FY2018	FY2019	FY2020	FY2021	FY2022
Municipal GRT .1250%	818,317.59	843,792.76	1,008,435.34	1,001,320.40	1,033,025.00



# Municipal GRT Allocations

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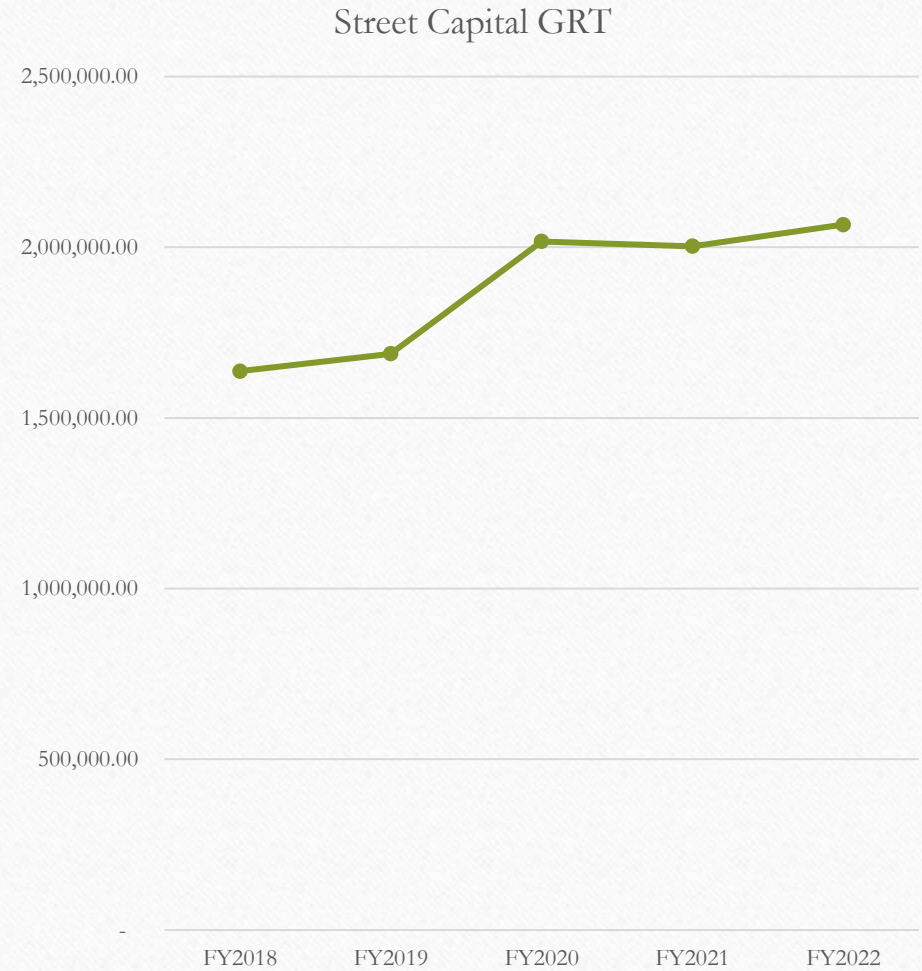
- Fund 109 – Street Capital GRT records the following GRT Revenue
  - Municipal GRT .2500%
  - Capital Outlay GRT .2500%
- Passed on November 6, 2007 and November 25, 2003 respectively
- The approved purposes of these funds include
  - Construction, reconstruction or improvement of municipal streets, alleys, roads or bridges including acquisition of right of way
  - Cannot be used operational expenses

# Municipal GRT Allocations

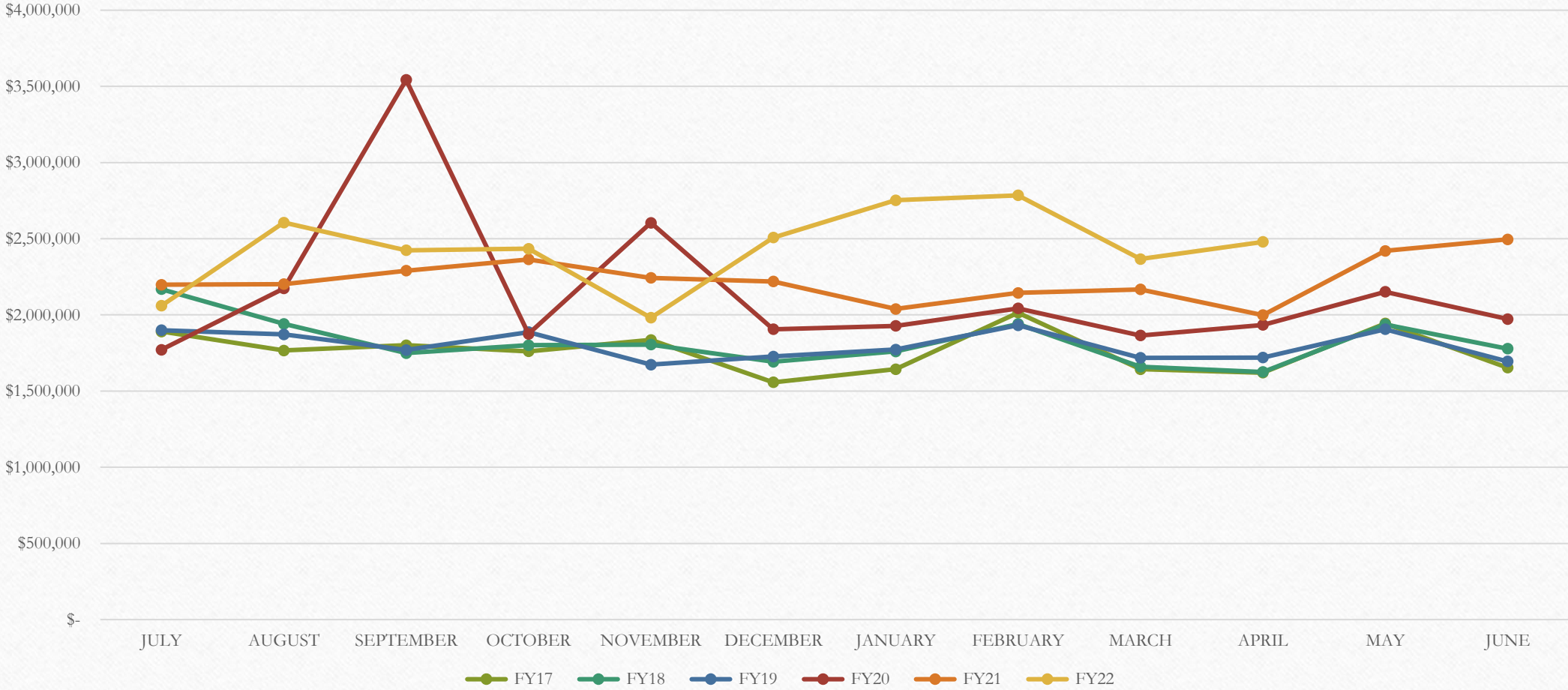
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- Current main functions include:
  - Funding the ongoing SMP projects
  - Funding all major street projects including projects in Transportation and CDBG
- Currently pays the debt service for:
  - Loan 20 – Streets
    - Completion Date: June 2028
  - Loan 25 – Refunding, Various Street Projects
    - Completion Date: June 2031

	FY2018	FY2019	FY2020	FY2021	FY2022
Municipal GRT .2500%	1,636,635.19	1,687,585.56	2,016,870.69	2,002,640.80	2,066,050.00
Municipal GRT .2500%	1,636,635.19	1,687,585.56	2,016,870.69	2,002,640.80	2,066,050.00



Six Year GRT Comparision



# FY22 Approved Capital Update

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# FY22 Approved Capital Updates

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- Due to supply chain issues, inflated prices and scheduling difficulties, several of the capital projects that were approved in FY22 have not been completed.
- Finance has compiled a list of the projects and their status as of March 15, 2022.
- Due to these factors the amount of approved capital proposed in FY23 is slightly less than usual to allow for departments to catch up on incomplete projects

3/15/2022	Approved Capital Status Update FY2021-2022			Current		Total	
		Amount	Revised Budget	Actual Expenditures	Encumbered amount	Expenditures & Encumbrances	Unencumbered balance
	<b>FUND 11 GENERAL FUND</b>						
PW1905	City Hall HVAC System Replacement	100,000.00					
PW1905	City Hall Parking Lot Lighting	30,000.00	110,500.00	94,731.85	0.01	94,731.86	15,768.14
	011-2400-419.6570-NONDEPARTMENTAL (\$24,855 Carryover FY21. \$19,500BA) (Budget AJE-\$7,500 Replacement locks at City Hall;\$12,000 HVAC Maint. at City Hall)	130,000.00	135,355.00	23,571.44	82,727.67	106,299.11	29,055.89
MISOVS	Technology Upgrade	2,500,000.00	250,000.00		135,000.00		115,000.00
MISSOF	Technology Upgrade		2,250,000.00		1,449,236.00		800,764.00
	011-2400-419.6100-Nondepartmental	2,500,000.00	2,500,000.00		1,584,236.00		915,764.00
PW1912	Animal Control New Roof	150,000.00	150,000.00	5,848.88	2,816.12	8,665.00	141,335.00
	011-3804-429.6391-Animal Control (\$22,193 carryover FY21 Proj PSAC21 addition)		172,193.00	25,453.91	2,816.12	28,270.03	143,922.97
PW2005	Oregon School Renovation Evidence & Admin. Storage	200,000.00	232,519.00	75,388.60	99,005.47	174,394.07	58,124.93
	011-4104-420.6570-Police (\$32,519 from PW1907 to PW2005), (line-\$2,660 carryover, \$250,000 APD Reroof & HVAC(EN2201), \$32,519 PW2005)		485,179.00	163,113.78	219,540.25	382,654.03	102,524.97
PW1906	Pre-Emption Devices & Equipment for intersections	150,000.00	0.00	0.00	0.00	0.00	0.00
	011-4104-420.6162-Police (moved to Fund 44 Traffic Signal Upgrades)	150,000.00	0.00	0.00	0.00	0.00	0.00
PW1907	Backup Generator for Radio sites	200,000.00	129,481.00		129,481.00	129,481.00	0.00
	011-4104-420.6185-Police (\$32,519 to PW2005 Oregon Fence,\$38,000 for Generator at FS5)(\$24,602 Carry over FY21,\$6,216 CERDPS Sale of Scrap)		160,299.00	24,601.80	129,481.00	154,082.80	6,216.20
PW1908	Fire Station lighting upgrades(Poles-Station 4 & Wall Pack)	20,000.00					
PW1908	Fire Station bay door upgrades	30,000.00	88,000.00	10,375.00	65,882.82	76,257.82	11,742.18
	011-4204-421.6391-Fire(\$38,000 for Generator repair, \$19,652 Asphalt repair FS	50,000.00	107,652.00	10,375.00	85,534.82	95,909.82	11,742.18

3/15/2022	Approved Capital Status Update FY2021-2022			Current		Total	
			Revised	Actual	Encumbered	Expenditures	Unencumbered
		Amount	Budget	Expenditures	amount	& Encumbrances	balance
	<b>FUND 12 INTERNAL SERVICE FUND</b>						
<b>MIS221</b>	<b>Replace Main Core Switch-MIS</b>	150,000.00	87,000.00	13,257.23	3,164.50	16,421.73	70,578.27
	012-3402-419.6022-MIS(\$63,000 to Contract Services)	230,000.00	167,000.00	46,731.53	7,075.40	53,806.93	113,193.07
<b>PW1913</b>	<b>Brake Lathe</b>	11,550.00					
<b>PW1913</b>	<b>Automotive Lift Replacement</b>	24,000.00					
<b>PW1913</b>	<b>Wheel &amp; Tire Balancer</b>	10,500.00	56,050.00	0.00	55,710.44	55,710.44	339.56
	012-3503-419.6160-Fleet Maintenance(\$1,305 sale of scrap, \$10,000Budget Rev	46,050.00	57,355.00		55,710.44	55,710.44	1,644.56

3/15/2022	Approved Capital Status Update FY2021-2022			Current		Total	
		Amount	Revised Budget	Actual Expenditures	Encumbered amount	Expenditures & Encumbrances	Unencumbered balance
	<b>FUND 32 COMMUNITY SERVICES FUND</b>						
CERREC	Van-15 Passenger	37,000.00	37,000.00		36,248.00	36,248.00	752.00
	032-6199-990.6185-Recreation Center		37,000.00	0.00	36,248.00	36,248.00	752.00
PW1909	Splash Park Equipment upgrade & Fence restore/replace	40,000.00	40,000.00	0.00	37,170.13	37,170.13	2,829.87
	032-6106-450.6570-Recreation Center(\$30,000 Surge Pit/Pool Light non project)		70,000.00	0.00	64,655.63	64,655.63	5,344.37
CS2107	Alameda Park Irrigation & Renovations	753,250.00	376,625.00	14,789.88	47,940.92	62,730.80	313,894.20
	032-6206-410.6001 - Parks (\$376,625 moved to Fund 124 ARPA)	753,250.00	376,625.00	14,789.88	47,940.92	62,730.80	313,894.20
CERPRK	Vehicle-Ford F250	59,782.00					
CERPRK	Vehicle-Ford F250 w/Equipment Rack	59,782.00					
CERPRK	Vehicle-Ford F150	40,161.00					
CERPRK	Dump Truck	61,398.00					
CERPRK	Utility Tractor with Loader	40,738.00					
CERPRK	Utility Tractor with Loader & Backhoe	55,680.00	324,725.00	36,216.00	279,780.65	315,996.65	8,728.35
	032-6299-990.6185 - Parks (\$7,184 carryover from FY21)	317,541.00	324,725.00	36,216.00	279,780.65	315,996.65	8,728.35
PW1910	Zoo Otter Exhibit Repairs	20,000.00					
PW1910	Walk In Freezer	15,000.00					
PW1910	Parking Lot Lights upgrades	20,000.00					
PW1910	Zoo Exhibit Doors replacement	20,000.00	75,000.00	14,213.20	18,686.92	32,900.12	42,099.88
	032-6306-452.6392 - ZOO (\$19,500 CS2043 building repairs carryover FY21)	75,000.00	94,500.00	33,713.20	18,686.92	52,400.12	42,099.88

3/15/2022	Approved Capital Status Update FY2021-2022			Current		Total	
		Amount	Revised Budget	Actual Expenditures	Encumbered amount	Expenditures & Encumbrances	Unencumbered balance
	<b>FUND 81 - WATER/SEWER</b>						
CERUTM	Vehicle-New Pickup for Inspector	42,000.00					
CERUTM	Vehicle-New Pickup for Utility Locator	42,000.00					
CERUTM	Dump Truck-(5 yard)	119,000.00					
CERUTM	Backhoe	105,000.00	354,983.00	127,326.12	189,441.65	316,767.77	38,215.23
	081-5599-990.6185 - Utilities Maintenance (\$46,983 carryover CERUTM)	308,000.00	354,983.00	127,326.12	189,441.65	316,767.77	38,215.23
CERWW	Vehicle-New Pickup	42,000.00	42,000.00		38,165.00	38,165.00	3,835.00
	081-5603-432.6160-Wastewater Treatment Plant(\$848,157 CERWAW carryover, \$186,637 non project)	42,000.00	1,076,794.00	183,948.47	591,092.95	775,041.42	301,752.58
no project	Comprehensive Water Master Plan	375,000.00	375,000.00	0.00	0.00	0.00	375,000.00
no project	Compliance Sampling Stations	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
CERWFP	Vehicle-New Pickup	42,000.00					0.00
CERWFP	Dump Truck-(5 yard)	119,000.00	169,124.00		154,732.65	154,732.65	14,391.35
	081-5703-461.6185-Water Filter Plant (\$7,162 carryover FY21,\$962 Sale of Scrap	786,000.00	794,124.00	0.00	154,732.65	154,732.65	639,391.35

3/15/2022	Approved Capital Status Update FY2021-2022			Current		Total	
		Amount	Revised Budget	Actual Expenditures	Encumbered amount	Expenditures & Encumbrances	Unencumbered balance
	<b>FUND 90 - GOLF COURSE</b>						
PW1911	Walk-in Refrigerator & Freezer(\$19,945 Pre-encumbrance)	20,000.00	20,000.00		19,945.00	19,945.00	55.00
CS2108	Golf Course Clubhouse Roof replacement	250,000.00	250,000.00	10,592.96	4,354.17	14,947.13	235,052.87
	090-0101-456.60-01	270,000.00	270,000.00	10,592.96	24,299.17	34,892.13	235,107.87
CS2104	Greens Sprayer	35,000.00	40,000.00	0.00	39,695.78	39,695.78	304.22
	090-0199-990.65-69 (\$72,000 Rough Mower carry over from FY21, \$650 CERGLC,	35,000.00	147,650.00	0.00	111,388.63	111,388.63	36,261.37

# FY23 Approved Capital

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**FUND 11 GENERAL FUND**

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**Planning & Zoning 011-3705**

011-3705-419.61-85-CER Equipment Replacement  
Trailer

10,000

**TOTAL FUND 011 GENERAL FUND**

10,000

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**FUND 12 -INTERNAL SERVICES FUND**

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**Facility Maintenance 012-3303**

**012-3303-419.60-88-Improvements**

Bay Doors (3)

14,000

Equipment Storage Cover

60,000

**Total Facility Maintenance**

74,000

**Fleet Maintenance 012-3503**

**012-3503-419.61-60-Capital Equipment**

Replacement of old automotive lifts

45,000

**012-3503-419.65-70-Facility Improvements**

Replace & install a larger new bay door at FM shop.

40,000

**Total Fleet Maintenance**

85,000

**TOTAL FUND 012 INTERNAL SERVICE FUND**

159,000

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**FUND 12 Capital Funding Sources**

Transfer from Fund 11-General Fund (012-0000-391.1911)

159,000 011-0000-491.1812

<b>TOTAL FUND 032 COMMUNITY SERVICES</b>		
<u>Cemetery 032-0006</u>		
<u>032-0006-419.63-92-Facility Improvements</u>		
Monte Vista Garage Door Replacement	6,000	
<u>032-0006-419.61-85-CER Equipment Replacement</u>		
<u>CER Cemetery Equipment</u>		
Toro 7210 zero turn radius mower-replacement of Unit 5021	40,000	031-0000-491.1832
<u>032-0006-419.63-92-Facility Improvements</u>		
Cemetery Admin. Building HVAC Unit replacement	10,000	
<u>Total Cemetery</u>	<u>56,000</u>	
<u>Recreation 032-6106</u>		
<u>032-6106-450.65-70-Facility Improvements</u>		
Fence Wall Replacement (East of Pool)	500,000	
<u>Total Recreation</u>	<u>500,000</u>	
<u>Parks 032-6206</u>		
<u>Capital Improvement Projects</u>		
<u>032-6206-410.57-34-Contract Services</u>		
Alameda Park Zoo Irrigation Design	40,000	
<u>Total Parks</u>	<u>40,000</u>	
<u>Library 032-7101</u>		
<u>032-7101-455.65-70-Facility Improvements</u>		
Library HVAC 40 Ton Unit Replacement-Fund 69	75,412	069-0000-491.1832
<u>Total Library</u>	<u>75,412</u>	
<b>TOTAL FUND 32 COMMUNITY SERVICES FUND</b>	<b>671,412</b>	
<u>FUND 32 Capital Funding Source</u>		
Transfer from Fund 11-General Fund (032-0000-391.1911)	556,000	011-0000-491.1832
Transfer from Fund 31-Cemetery -Perpetual Care (032-0000-391.1931)	40,000	031-0000-491.1832
Transfer from Fund 69-1994 Gross Receipts (032-0000-391.1969)	75,412	069-0000-491.1832
<u>FUND 32 TOTAL FUNDING SOURCES</u>	<u>671,412</u>	

**FUND 71 - SENIOR CENTER FUND**

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**071-8116-445.63-91-BUILDING IMPROVEMENTS**

Camera Security 11,000

**071-8023-445.63-91-BUILDING IMPROVEMENTS**

Refilling Laminated Beams 12,907

**071-8031-445.63-91-BUILDING IMPROVEMENTS**

HVAC Unit - Fitness Center 7,500

Paint External Fitness Center 6,000

**071-8116-445.61-60-CAPITAL EQUIPMENT**

Boiler Replacement 17,000

**TOTAL FUND 071 SENIOR CENTER** 54,407

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*FUND 71 Capital Funding Source*

*Transfer from Fund 11-General Fund (071-0000-391.1911)* 54,407 011-0000-491.1871

**FUND 71 TOTAL FUNDING SOURCE** 54,407

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**FUND 090 GOLF COURSE FUND**

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**Maintenance 090-0101**

**090-0101-456.60-01-CAPITAL OUTLAY**

Clubhouse HVAC replacement

32,000

Bay Door Replacment

18,000

**090-0199-990.65-69-GOLF COURSE EQUIPMENT**

Skid Steer

70,000

**Total Maintenance 090-0101**

120,000

***FUND 90 Capital Funding Source***

***Transfer from Fund 11-General Fund (090-0000-391.1911)***

85,000

***011-0000-491.1890***

***Fund 90 Golf Course Project Carryover Funds***

35,000

***FUND 90 TOTAL FUNDING SOURCE***

120,000

**FUND 20 LODGER'S TAX - CITY'S SHARE**

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**020-0006-454.63-92-Facility Improvements**

**Civic Center Renovations**

Remove & Replace existing sewer line from building to sidewalk 60,000

**TOTAL FUND 20 LODGER'S TAX - CITY'S SHARE** 60,000

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***FUND 20 Capital Funding Source***

***Lodger's Tax-City's Share Fund Balance*** 60,000

***FUND 20 TOTAL FUNDING SOURCE*** 60,000

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**FUND 44 - TRANSPORTATION FUND**

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**Administrative Services 044-1803**

**Streets Maintenance 044-5203**

**044-5203-431.61-60-Capital Equipment**

Traffic Control Devices and 18' trailer	Fund 42	20,500
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**044-5203-431.61-62-Street Capital**

Traffic Control lighted street signs	Fund 109	279,000
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<b>Total Streets Maintenance</b>		<b>299,500</b>
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**Drainage/Weed Maintenance 044-5303**

**044-5303-431.61-85-CER Equipment Replacement**

John Deere 612M Cab Tractor Boom Mower	Fund 42	194,753
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**044-5303-431.62-35-Contract Engineering Fees**

Drainage Master Plan (PW2204)	Fund 109	350,000
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<b>Total Drainage/Weed Maintenance</b>		<b>544,753</b>
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<b>TOTAL FUND 44 - TRANSPORTATION</b>		<b>844,253</b>
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***FUND 44 Capital Funding Sources***

<i>Transfer from Fund 42-1984 Gross Receipts (044-0000-391.1942)</i>	215,253	042-0000-491.1844
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<i>Transfer from Fund 109-Street Capital GRT (044-0000-391.9109)</i>	629,000	109-0000-491.1844
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<b><i>FUND 44 TOTAL FUNDING SOURCES</i></b>	<b>844,253</b>	
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**FUND 81 - WATER/SEWER FUND**

<u>Procurement 081-1602</u>	
<u>081-1602-461.61-60-CAPITAL EQUIPMENT</u>	
Warehouse Forklift replacement	50,199
<u>Total Water/Sewer Procurement</u>	<u>50,199</u>
<u>Utility Billing 081-2202</u>	
<u>081-2202-461.61-85-CER EQUIPMENT REPLACEMENT</u>	
Utility Billing Vehicles	90,000
<u>081-2202-990.61-69-MAINTENANCE EQUIPMENT</u>	
Utility Billing Radio Read	300,000
<u>Total Water/Sewer Utility Billing</u>	<u>390,000</u>
<u>Utilities Maintenance 081-5503</u>	
<u>Equipment</u>	
<u>081-5599-990.61-85-CER EQUIPMENT REPLACEMENT</u>	
Vermeer Hydro Excavator Replacement	70,000
Two Hydraulic Pumps	19,000
<u>Projects-Design Phase</u>	
<u>081-9399-990.57-34-CONTRACT SERVICES</u>	
Lower Heights to Upper Heights Water Line Replacement-Design only	50,000
South White Sands Blvd. Water Line Replacement-Design only	175,000
Granada Hills Water Line Replacement -Design only	75,000
<u>Total Water/Sewer Utilities Maintenance</u>	<u>389,000</u>

Wastewater Treatment Plant 081-5603

081-5603-432.61-60-CAPITAL EQUIPMENT

Sludge Dump Truck 194,562

081-9399-990.65-32-WWTP IMPROVEMENTS

12" Screw Conveyor Replacement 8,000

Mesa Verde Lift Station 27,212

Exterior Lights at WWTP 18,550

WWTP Interior Lights 6,695

Total Water/Sewer Wastewater Treatment Plant 255,019

Water Filter Plant 081-5703

Equipment

081-9399-990.60-88-System Improvements

Lower Alamo BPS Emergency Generator 75,000

East Reservoir 200,000

La Luz Plant Emergency Generator Replacement (main network hub for SCADA) 125,000

Elevated Storage Tank Cathodic Protection Installation 32,000

La Luz Reservoir Liner Repair & Replacement 705,000

Well 6 Roof Repair 10,500

Lower Heights BPS Roof Repair 14,000

La Luz Well Field Sand Separators 24,000

AWTP Hydro-Generator Building Roof Repair 6,000

Engineering La Luz South Reservoir Catwalk 25,000

Total Water Filter Plant 1,216,500

FUND 81 WATER/SEWER TOTAL 2,300,718

*FUND 81 Capital Funding Sources*

Transfer from Fund 49-'86 Gross Receipts- (081-0000-391.1949) 0 049-0000-491.1881

Transfer from Fund 61-'91 GRT Infrastructure (081-0000-391.1961) 0 061-0000-491.1881

Water/Sewer Fund Balance 2,300,718

FUND 81 TOTAL FUNDING SOURCES 2,300,718

**FUND 094 LANDFILL FUND**

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**Landfill Operating 094-0903**

**094-0903-434.60-01-CAPITAL OUTLAY**

**F550 Service Truck**

**135,000**

**TOTAL FUND 94 LANDFILL FUND**

**135,000**

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**FUND 94 Capital Funding Sources**

**Landfill Operating Fund Balance**

**135,000**

**FUND 94 TOTAL FUNDING SOURCES**

**135,000**

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**TOTAL ALL FUNDS**

**4,354,790**

# Outside Agencies

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# Outside Agencies

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

- Zia Therapy Center – Z-Trans (\$180,000)
- Alamogordo Chamber of Commerce (\$26,000 – Fund 16, \$55,000 – Fund 11)
- Mainstreet Alamogordo (\$40,000)
- Dudley School Design (\$150,000)

Questions?

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# FY2023 – Human Resources Budget

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Kim Torres

Human Resources Director

# City Staffing Levels

## FY22 STAFFING-ALL FUNDS

## FY23 STAFFING-ALL FUNDS

Regular Full-Time	372	Regular Full-Time	363
Regular Part-Time	7	Regular Part-Time	14
Seasonal	4	Seasonal PT and FT	25
Total Actual Positions	383	Total Actual Positions	402

## STATISTICS

Average tenure of current staff is 6.75 years down from 7.4 years of service in FY21.

Voluntary turnover rate for FY 2021 was 76%. 18% of turnover was due to retirement.

# FY23 Requested Positions

- |   |  |  |                          |
|---|--|--|--------------------------|
| 1 | Regular Full Time<br>\$59,757 including full benefits package. | Safety Specialist                          | Human Resources          |
| 1 | Regular Full Time<br>\$49,109 including full benefits package. | Administrative Assistant<br>Parks/Cemetery | Community Services-Parks |

**Approval of the above requests will increase the total actual positions to 404**

# Safety Assistant

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## **PROGRAMS MANAGED**

- ✓ Communicable Disease Control
- ✓ Workers' Compensation Claims
- ✓ Safety Training
- ✓ Pre-Employment Physicals
- ✓ New Employee Orientations
- ✓ DOT Clearinghouse/CDL
- ✓ Safety Committee

## **OUT OF OFFICE DUTIES**

- ✓ Facility Inspections
- ✓ Right-to-Know Boards
- ✓ Accident Response
- ✓ Inspection of Active Job Sites
- ✓ OSHA 300 Posting Requirements
- ✓ Maint. of Evacuation Plans
- ✓ Fire Drills and Suppression Syst.

# FY23 – Personnel Budget Factors

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- NM Minimum wage will increase in January of 2023 to \$12.00 per hour.
- Senate Bill 72 – Requiring an increase to PERA contribution rates starting in FY23. The increase is ½ a percentage for both City and Employee.
- There will not be insurance premium increases to Health, Dental, or Vision coverages in FY23.
- Workers Compensation Experience Modification Rate decreased for FY23 to 1.08% from 1.53%.
- Negotiations completed with AFSCME Union. New contract had an effective date of April 18, 2022.

# Cost of Turn Over

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**HARD COSTS** - include staff time for exiting, interviewing, background check, pre-employment testing, employee salary and benefits for on-the-job training, etc.

**SOFT COSTS** - include separation costs for lost productivity of departing employee and co-workers, increased workload for employees, and supervisor productivity loss during mentoring and supporting new hire, etc.

- ✓ Turnover of 1 Police Officer has an impact of > \$58,500 hard costs only.
- ✓ Turnover of 1 Parks Laborer has an impact of > \$14,200 hard costs only.
- ✓ Turnover of 1 Customer Service Representative has an impact of > \$15,300 hard costs only.
- ✓ Turnover of 1 Middle Manager has an impact of > \$28,800 hard costs only.

# Classification and Compensation Study

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## AGENCIES SURVEYED

CLOVIS

FARMINGTON

LOS LUNAS

RIO RANCHO

MCKINLEY COUNTY

DURANGO, CO

HOLLOMAN AFB

HOBBS

CARLSBAD

ROSWELL

SUNLAND PARK

FLAGSTAFF, AZ

NOGALES, AZ

WHITE SANDS MSL RNG

LAS CRUCES

GALLUP

SANTA FE

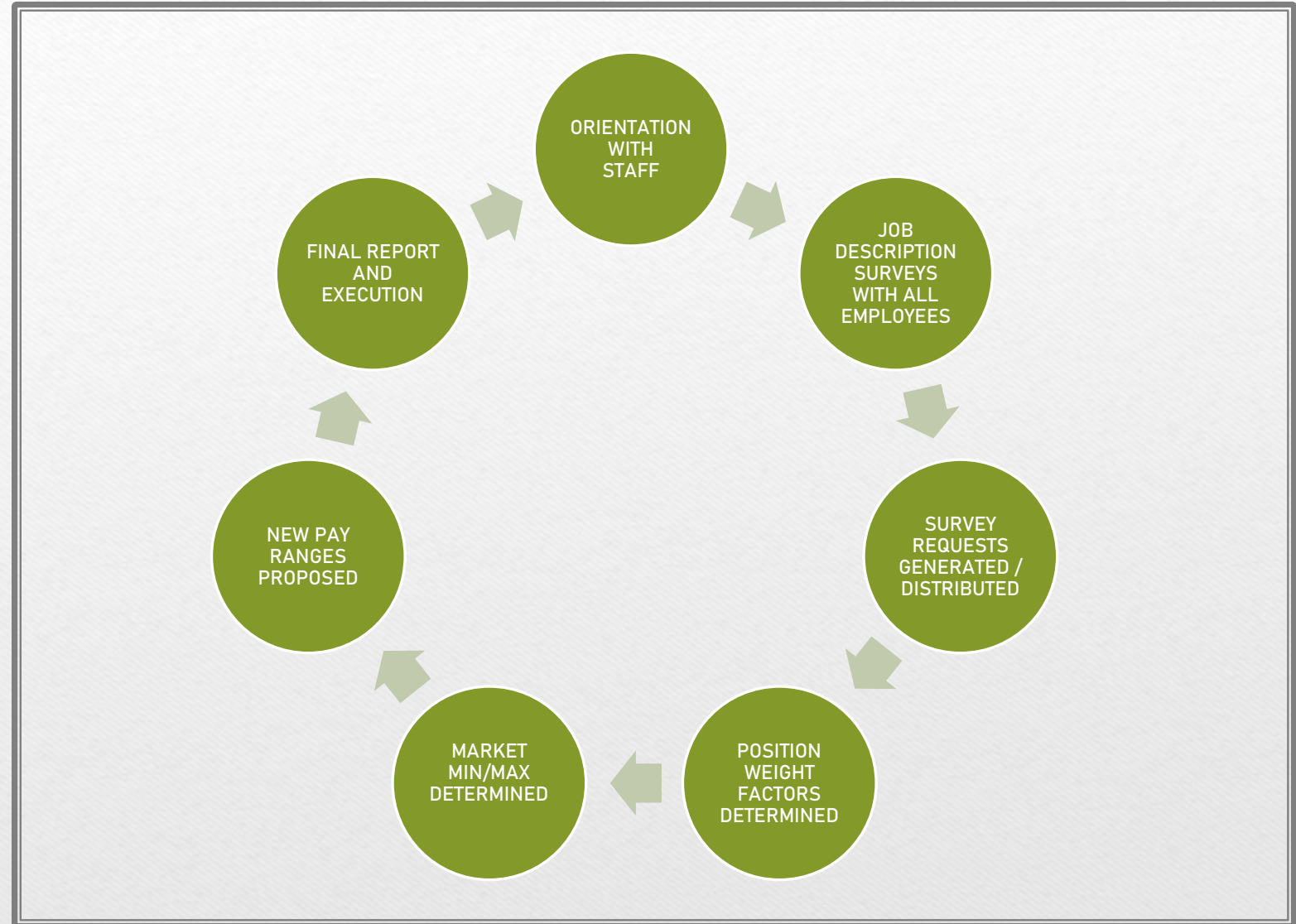
OTERO COUNTY

MONTROSE, CO

KINGMAN, AZ

# Classification and Compensation Study

# Life Cycle



# QUESTIONS?

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