



Fiscal Year 2023

BUDGET

MIDDLE RIO GRANDE CONSERVANCY DISTRICT

FY23 Budget

Executive Summary

The Fiscal Year 2023 (FY23) budget for the Middle Rio Grande Conservancy District (District) is presented for your review and approval. The budget is organized with this summary to provide an overall picture of the planned revenues and expenditures for the upcoming fiscal year. Tab 2 – FY23 Budget Recap provides a high-level view by category of planned revenues and expenditures. The remaining tabs give a more granular view of the budget if more information is needed.

The FY23 budget is projecting a balanced budget using operating funds, remaining funds from our capital reserve cash account (fund balance), and general reserves.

	FY23	FY22
Revenues	\$34,311,531	\$29,930,766
Cash Reserves	2,189,477	2,089,376
Expenditures	36,501,008	32,020,142
Surplus	\$0	\$0

GOALS

The budget was prepared following the major goals established for the District by the Board of Directors and the CEO. These goals are outlined below:

1. Constituent Services
2. Improving MRGCD Water Conveyance System for Efficient Operations and Drought Resiliency
3. Water Operations Improvement Planning, Implementation, and Transparency
4. Protecting the District's and its Constituents' Water Rights
5. Carry out the District's Commitments to the 2016 Biological Opinion in partnership with the Bureau of Reclamation and the New Mexico Interstate Stream Commission
6. Improving Employee Services and Morale/Performance
7. Internal Resources Management
8. Legislative Agenda
9. Seeking State and Federal grants
10. Other Major Projects
 - a. Prepare the District for the Bernalillo to Belen Levee Project
 - b. El Vado Dam Safety Improvement Project
 - c. Valencia County Watershed Study
 - d. Corrales Siphon Rehabilitation

The resources needed to achieve these goals are interspersed throughout the budget.

BUDGET PROCESS

Division Managers' input was incorporated into the budget process. The budget team developed historical trends by cost item and met with each manager to review costs and gather their requests. Necessary project costs were added to the budget and the board included funding for replacement of some equipment categorized as well beyond its useful life. The draft budget was presented to the Finance Committee on April 25, 2022.

REVENUES

Operating revenues excluding grants totals \$25,429,840. The Fiscal Year 2023 budgeted revenues include a 3% increase in residential Ad Valorem and a 2% increase in non-residential Ad Valorem over FY2022 expected distributions. Ad valorem mill rate increases are not included in this budget. Increases or decreases in ad valorem revenues are dependent on the valuations received from the County Assessors for residential and non-residential properties and on valuations from the Property Tax Division of the NM Taxation & Revenue Department for centrally assessed properties.

Ad valorem revenues make up about 85% of the District's revenues excluding grant revenue and loan proceeds. This year Ad Valorem makes up 64% of the total budgeted revenues including grant revenues.

Water Service Charge revenues are budgeted at the same amount as FY2022. Due to severe drought conditions and the impact on the farm community, the Finance Committee recommends suspending the statutorily authorized inflation indexing of the Water Service Charge in FY2023. The Water Service Charge will remain at \$43.82 for FY2023 and will be reviewed prior to the FY24 budget submittal.

Water Bank Fees have been suspended due to the severe drought conditions New Mexico is experiencing. The District is charging for alternative curtailment location fees only.

Interest rates are slightly increasing and the District has hired an investment advisor so as a result, the budget for interest income has been increased over FY2022 budgeted amounts.

Grant revenues and grant expenditures total 8,156,691 and together net to zero. Major grant budgets include \$3,577,500 for a Water Trust Board grant, \$1,885,000 for the NFWF grant, \$833,659 for the RCPP Cooperative Agreement, \$665,532 for the NRCS Watershed grant, \$500,000 for an NMED Loan grant, and \$615,000 in various State grants. The District has committed to \$536,625 in matching funds for the Water Trust Board grant and \$300,000 in in-kind projects for the RCPP Cooperative Agreement.

EXPENDITURES

Total expenditures equal \$36,501,008. The details of the major increases are highlighted below.

Salaries and benefits are up \$332,763 (4%). Included in the FY2023 budget is the new pay plan approved by the Board of Directors that became effective April 4, 2022. The new pay plan increased the minimum pay rate to \$15.00 per hour, increased pay rates for current employees, and moved every employee into a pay classification and step. This new pay plan replaces the COLA and Merit increases that would have been budgeted for in FY2023. A vacancy savings of 8% has been incorporated into budgeted salaries and fringes. Health insurance costs are budgeted to increase 7.9%. A detailed breakdown of the tiers can be found in Tab 8 – Salaries & Benefits.

Insurance costs have increased by 6% over FY2022 actual insurance costs. Budgeted Fuel costs have increased by 41% due to the increase in gasoline and diesel. Federal Operations & Maintenance costs have increased by 43% over FY2022.

Major projects included in the FY2023 budget are the Corrales Siphon Pumping Project - \$764,343, Isleta Bridge Installation phase 1 - \$220,000, Bernalillo Culvert project - \$100,000, Highway 147 crossing repair - \$200,000 and the Bernalillo to Belen Levee Design - \$700,000 offset with levee funds.

In accordance with the Districts Capital Equipment Replacement Plan, \$1,000,000 has been budgeted to replace equipment that is well beyond its useful life. An additional \$235,100 has been budgeted to replace control gates and to make some information technology infrastructure improvements. Equipment requests are outlined in Tab 12.

Budgeted *operating revenues* total \$25,429,840. Budgeted *operating expenditures* total \$23,639,283. Operating expenditures include all expenditures incurred to run the daily operations of the District. The net of operating surplus is \$1,790,557, which is available to fund non-operating expenditures.

Non-operating expenditures total \$ 4,705,034. Non-operating expenditures include Infrastructure Projects, Capital Equipment Expenditures, Infrastructure Match on grant projects, Endangered Species Act Projects, Debt Service and Governmental Agreements. Grant revenues and expenditures net to zero and are not included in operating or non-operating.

Every effort has been made to identify all known revenues and expenses in this budget but there will be unanticipated issues and associated expenses that arise during the fiscal year that may require reallocations of available funding. Management believes this budget represents the needs of the District.

MIDDLE RIO GRANDE CONSERVANCY DISTRICT
FY23 Budget Recap by Category

Description	FY2022 Budget	FY2023 Budget Request	Incr (Decr)		Recurring	Non Recurring
			FY23 over FY22	% Change		
Ad Valorem Taxes	20,593,842	21,335,000	741,158	3.60%	21,335,000	
Ad Valorem Interest	248,000	245,000	(3,000)	-1.21%	245,000	
Water Service Charges	2,317,500	2,317,500	0	0.00%	2,317,500	
Water Bank Fees	33,000	25,000	(8,000)	-24.24%	25,000	
Licensing Fees	69,000	88,000	19,000	27.54%	88,000	
Interest on investments	45,000	55,000	10,000	22.22%	55,000	
Project Contract Revenue - Federal	748,948	757,988	9,040	1.21%	757,988	
Project Contract Revenue - Local	307,064	318,752	11,688	3.81%	318,752	
Operating and Capital Grants	2,195,812	8,156,691	5,960,879	271.47%	-	8,156,691
Soils Lab Revenue	-	190,000	190,000	100.00%	190,000	
Other	97,600	97,600	0	0.00%	97,600	
Transfer Revenue	250,000	700,000	450,000	180.00%	-	700,000
Equipment proceeds - Loans	3,000,000	-	(3,000,000)	-100.00%	-	-
Equipment disposition proceeds	25,000	25,000	0	0.00%	25,000	
Total revenues	29,930,766	34,311,531	4,380,765	14.64%	25,454,840	8,856,691
Salaries	10,306,072	10,685,173	379,101	3.68%	10,685,173	
Employee Benefits	4,412,544	4,366,206	(46,338)	-1.05%	4,366,206	
Employee & Board Related Costs	526,153	499,580	(26,573)	-5.05%	499,580	
General & Administrative Expenses	273,945	287,606	13,661	4.99%	287,606	
Ad Valorem Collection Fee	435,680	473,050	37,370	8.58%	473,050	
Professional Services	520,600	567,565	46,965	9.02%	478,665	88,900
Insurance & Legal Services	1,395,200	1,431,195	35,995	2.58%	1,431,195	
Technology & Communication	544,322	552,866	8,544	1.57%	552,866	
Utilities	175,060	152,540	(22,520)	-12.86%	152,540	
Facility Maintenance	60,380	52,360	(8,020)	-13.28%	52,360	
Division Maintenance, Const, Rehab	1,188,300	1,043,130	(145,170)	-12.22%	1,043,130	
Vehicle & Equipment O&M	1,588,300	1,893,730	305,430	19.23%	1,893,730	
Soils Lab Expense	-	190,704	190,704	100.00%	190,704	
Conservation Program	-	152,675	152,675	100.00%	152,675	
Safety Program	-	26,875	26,875	100.00%	26,875	
Federal O&M Services	885,232	1,264,028	378,796	42.79%	1,264,028	
Governmental Agreements & Projects	435,678	324,739	(110,939)	-25.46%	288,275	36,464
Projects	1,190,000	2,059,593	869,593	73.08%	-	2,059,593
Endangered Species Act Projects	150,000	162,000	12,000	8.00%	150,000	12,000
Grants Other Expenditures	2,195,812	8,156,691	5,960,879	271.47%	-	8,156,691
District Match for Grant Expenditures	-	536,625	536,625	100.00%	536,625	
Debt Service - Principal Retirement	869,004	352,142	(516,862)	-59.48%	352,142	
Debt Service - Interest	45,260	34,835	(10,425)	-23.03%	34,835	
Capital outlay	4,822,600	1,235,100	(3,587,500)	-74.39%	1,000,000	235,100
Total expenditures	32,020,142	36,501,008	4,480,866	13.99%	25,912,260	10,588,748
Excess (deficiency) of revenues less Expenditures	(2,089,376)	(2,189,477)				
Fund Balance/Capital Reserves	2,089,376	556,602				
Fund Balance/General Reserves		1,632,875				
Surplus/Deficit	-	-				

MIDDLE RIO GRANDE CONSERVANCY DISTRICT
FY23 Budget Recap by Category

**Projected Capital Reserve Funds at
the end of FY2023**

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MIDDLE RIO GRANDE CONSERVANCY DISTRICT

FY23 Detailed Budgeted Revenues by Category

Description	FY22 Budget	FY23 Budget	Incr (Decr)		Recurring	Non-recurring
			FY22 Over FY23	% Change		
Sandoval Co ADV Collections	\$ 2,037,848	\$ 1,975,000	\$ (62,848)	-3.08%	\$ 1,975,000	-
Bernalillo Co ADV Collections	13,866,102	14,510,000	643,898	4.64%	14,510,000	-
Valencia Co ADV Collections	4,376,227	4,495,000	118,773	2.71%	4,495,000	-
Socorro Co ADV Collections	561,665	600,000	38,335	6.83%	600,000	-
ADV Collection Fees	(435,680)	(473,050)	(37,370)	100.00%	(473,050)	-
Total Ad Valorem Revenue	20,406,162	21,106,950	700,788	3.43%	21,106,950	-
Sandoval Co WSC Collections	135,000	135,000	-	0.00%	135,000	-
Bernalillo Co WSC Collections	332,500	332,500	-	0.00%	332,500	-
Valencia Co WSC Collections	1,010,000	1,010,000	-	0.00%	1,010,000	-
Socorro Co WSC Collections	830,000	830,000	-	0.00%	830,000	-
WSC Unassigned	10,000	10,000	-	0.00%	10,000	-
Total Water Service Charges	2,317,500	2,317,500	-	0.00%	2,317,500	-
Water Bank Admin Fees	8,000	5,000	(3,000)	-37.50%	5,000	-
Water Bank Lease Fees	20,000	15,000	(5,000)	-25.00%	15,000	-
Water Bank WSC Fee	5,000	5,000	-	0.00%	5,000	-
Total Water Bank Fees	33,000	25,000	(8,000)	-24.24%	25,000	-
Application License Fees	30,000	30,000	-	0.00%	30,000	-
License - Bosque Access Fee	25,000	25,000	-	0.00%	25,000	-
Permit - Elk	1,000	1,000	-	100.00%	1,000	-
Filming License	7,500	7,500	-	0.00%	7,500	-
Construction Special Use License	4,000	8,000	4,000	100.00%	8,000	-
Gate Access/Installations	-	15,000	15,000	100.00%	15,000	-
Pump Out Water License	-	-	-	0.00%	-	-
Pump In Water License	1,000	1,000	-	0.00%	1,000	-
Commercial Boating License	500	500	-	0.00%	500	-
Total License Revenue	69,000	88,000	19,000	27.54%	88,000	-
Grants - Federal	1,245,212	1,965,000	719,788	57.80%	-	1,965,000
Grants - Fed NRCS/Dept of Ag	355,000	665,532	310,532	87.47%	-	665,532
Grants - Fed EPA	100,000	500,000	400,000	400.00%	-	500,000
RCPD Cooperative Agreement	-	420,259	420,259	100.00%	-	420,259
RCPD CA-In Kind Partners	-	413,400	413,400	100.00%	-	413,400
Grants - State	360,600	615,000	254,400	70.55%	-	615,000
Grants - WTB	-	3,577,500	3,577,500	100.00%	-	3,577,500
Grants - DHSEM	135,000	-	(135,000)	-100.00%	-	-
Total Grant Revenue	2,195,812	8,156,691	5,960,879	271.47%	-	8,156,691
O&M Contract - BIA Pueblos	748,948	757,988	9,040	1.21%	757,988	-
O&M Contract - Alameda Drain	254,514	262,797	8,283	3.25%	262,797	-
Contract Revenue - Los Alamos	50,000	50,000	-	0.00%	50,000	-
Contract - La Joya Acequia	2,550	5,955	3,405	133.53%	5,955	-
Total Contract Revenue	1,056,012	1,076,740	20,728	1.96%	1,076,740	-

MIDDLE RIO GRANDE CONSERVANCY DISTRICT
FY23 Detailed Budgeted Revenues by Category

Description	FY22 Budget	FY23 Budget	Incr (Decr) FY22 Over FY23	% Change	Recurring	Non- recurring
Miscellaneous Revenue	30,000	50,000	20,000	66.67%	50,000	-
Turnout Installations		40,000			40,000	
Insurance Claim Recovery	-	-	-	0.00%	-	-
Recycled Metal Sales	6,000	6,000	-	0.00%	6,000	-
Soils Lab Fees	-	190,000	190,000	100.00%	190,000	
Fuel Rebates	1,600	1,600	-	0.00%	1,600	-
Total Miscellaneous Revenue	37,600	287,600	250,000	664.89%	287,600	-
Interest On Investments	45,000	55,000	10,000	0.00%	55,000	-
Total Interest Revenue	45,000	55,000	10,000	0.00%	55,000	-
Transfer Revenue	250,000	700,000	450,000	100.00%	-	700,000
Total Transfer Revenue	250,000	700,000	450,000	100.00%	-	700,000
Equipment Loan	3,000,000	-	(3,000,000)	100.00%	-	-
Total Loan Proceeds	3,000,000	-	(3,000,000)	100.00%	-	-
Equipment Disposition	25,000	25,000	-	0.00%	25,000	-
Total Equipment Disposition Proceeds	25,000	25,000	-	0.00%	25,000	-
TOTAL REVENUES including ADV						
Collection Fees	29,435,086	33,838,481	4,403,395	14.96%	24,981,790	8,856,691
Add: ADV Collection Fees	435,680	473,050	37,370	100.00%	473,050	-
TOTAL REVENUES	29,870,766	34,311,531	4,440,765	14.87%	25,454,840	8,856,691

MIDDLE RIO GRANDE CONSERVANCY DISTRICT

FY23 Detailed Budgeted Expenditures

GL Account Name	FY22 Budget	FY23 Budget	Increase (Decrease) FY23 over FY22	% Change	Recurring	Non- recurring
General Office	0	10,000	10,000	100.00%	10,000	-
Executive Team	526,468	470,401	(56,067)	-10.65%	470,401	
Safety Department	0	88,764	88,764	100.00%	88,764	
Cochiti Division	551,657	592,289	40,632	7.37%	592,289	
Albuquerque Division	2,039,874	2,030,459	(9,415)	-0.46%	2,030,459	
Belen Division	1,722,649	1,855,927	133,278	7.74%	1,855,927	
Socorro Division	783,244	720,117	(63,127)	-8.06%	720,117	
Licensing & Land Sales	216,381	216,329	(52)	-0.02%	216,329	
ER & T Division	541,859	561,594	19,735	3.64%	561,594	
Data Integration	110,345	119,568	9,223	8.36%	119,568	
Finance	507,112	558,817	51,705	10.20%	558,817	
Purchasing	166,525	175,004	8,479	5.09%	175,004	
Conservation Program	79,895	208,945	129,050	161.52%	208,945	
Engineering & Mapping	515,875	488,853	(27,022)	-5.24%	488,853	
Water Distribution	1,790,537	1,902,986	112,449	6.28%	1,902,986	
Human Resources	283,791	302,958	19,167	6.75%	302,958	
Water Operations	332,356	247,902	(84,454)	-25.41%	247,902	
IT	137,504	134,260	(3,244)	-2.36%	134,260	
Wages - Regular	10,306,072	10,685,173	379,101	3.7%	10,685,173	0
Pera Contribution	2,049,756	2,125,427	75,671	3.69%	2,125,428	
Pera Smart Save Retirement	26,000	0	(26,000)	-100.00%	0	
Medicare Contribution	151,554	153,681	2,127	1.40%	153,681	
Worker's Compensation Fees	2,055	1,949	(106)	-5.16%	1,949	
Health, Dental & Vision	2,122,628	2,021,504	(101,124)	-4.76%	2,021,504	
Life & Disability Insurance	60,551	63,645	3,094	5.11%	63,645	
Benefits	4,412,544	4,366,206	(46,338)	-1.1%	4,366,206	0
Wages - Stipend	24,000	24,000	0	0.00%	24,000	
State Unemployment	30,000	25,000	(5,000)	-16.67%	25,000	
Worker's Compensation Claims	12,000	12,000	0	0.00%	12,000	
Elections	1,000	0	(1,000)	-100.00%	0	
Safety Supplies	24,350	22,980	(1,370)	-5.63%	22,980	
Retiree Health Ins Premiums	278,253	240,000	(38,253)	-13.75%	240,000	
Travel	36,500	45,000	8,500	23.29%	45,000	
Training/Education	43,100	66,050	22,950	53.25%	66,050	
Safety Programs	7,000	0	(7,000)	-100.00%	0	
Physicals	11,650	14,700	3,050	26.18%	14,700	
Uniforms/Boots	47,150	47,850	700	1.48%	47,850	
Job Recruitment	11,150	0	(11,150)	-100.00%	0	
Employee & Board Related Costs	526,153	497,580	(28,573)	-5.4%	497,580	0
Legal Notices	57,757	7,100	(50,657)	-87.71%	7,100	
Printing	23,200	19,000	(4,200)	-18.10%	19,000	
Admin Expense - Misc	15,900	27,025	11,125	69.97%	27,025	
Office Supplies	17,075	16,200	(875)	-5.12%	16,200	
Postage	14,640	12,005	(2,635)	-18.00%	12,005	
Janitorial Supplies	9,575	9,525	(50)	-0.52%	9,525	
Hydrology/Water Ops Supplies	10,000	61,000	51,000	510.00%	61,000	
Memberships & Dues	32,900	36,200	3,300	10.03%	36,200	
Subscriptions	8,575	8,280	(295)	-3.44%	8,280	
Damage Claims	30,000	30,000	0	0.00%	30,000	

MIDDLE RIO GRANDE CONSERVANCY DISTRICT

FY23 Detailed Budgeted Expenditures

GL Account Name	FY22 Budget	FY23 Budget	Increase (Decrease) FY23 over FY22	% Change	Recurring	Non- recurring
Bank Charges	20,000	22,000	2,000	10.00%	22,000	
Investment Fees	9,000	17,500	8,500	94.44%	17,500	
Copier Lease	17,107	18,771	1,664	9.73%	18,771	
Bosque Supplies	1,716	0	(1,716)	-100.00%	0	
General & Administrative	267,445	284,606	17,161	6.4%	284,606	0
Ad Valorem Collection Fee	435,680	473,050	37,370	8.58%	473,050	
Ad Valorem Collection Fee	435,680	473,050	37,370	8.6%	473,050	0
Professional Services	297,700	296,150	(1,550)	-0.52%	71,700	224,450
Professional Service - Engineer	180,000	228,900	48,900	27.17%		228,900
Auditing Services	40,500	40,000	(500)	-1.23%	40,000	
Security Services	2,400	2,515	115	4.79%	2,515	
Professional Services	520,600	567,565	46,965	9.0%	114,215	453,350
Worker's Compensation Ins	224,400	210,429	(13,971)	-6.23%	210,429	
Legal Services	250,000	360,000	110,000	44.00%	360,000	
General Insurance	920,800	860,766	(60,034)	-6.52%	860,766	
Insurance & Legal Services	1,395,200	1,431,195	35,995	2.6%	1,431,195	0
Professional Services - IT	187,810	20,000	(167,810)	-89.35%	(55,000)	75000
Software Subscription/License	88,952	266,772	177,820	199.91%	266,772	
Telephone	99,340	98,640	(700)	-0.70%	98,640	
Cell Phone	57,020	62,688	5,668	9.94%	62,688	
Computer/Printer Supplies	12,700	12,800	100	0.79%	12,800	
Computer Equipment Maintenance	74,800	64,466	(10,334)	-13.82%	64,466	
Non Capital Asset Under \$5,000	23,700	32,500	8,800	37.13%	32,500	
Technology & Communication	544,322	557,866	13,544	2.5%	482,866	75,000
Electricity	62,050	62,700	650	1.05%	62,700	
Natural Gas	11,010	21,050	10,040	91.19%	21,050	
Water/Sewer/Refuse	27,000	31,990	4,990	18.48%	31,990	
Pump Electricity	75,000	36,800	(38,200)	-50.93%	36,800	
Utilities	175,060	152,540	(22,520)	-12.9%	152,540	0
Buildings Grounds Maintenance	38,380	52,360	13,980	36.43%	52,360	
Non Capital Asset Under \$5,000	22,000	0	(22,000)	-100.00%	0	
Facility Maintenance	60,380	52,360	(8,020)	-13.3%	52,360	0
Materials Testing	20,000	20,000	0	0.00%	20,000	
Landfill	93,350	60,750	(32,600)	-34.92%	60,750	
Herbicide Disposal Cost	7,250	5,750	(1,500)	-20.69%	5,750	
Shop/Weld Tools	11,750	14,850	3,100	26.38%	14,850	
Construction Supplies	103,550	85,980	(17,570)	-16.97%	85,980	
Lumber	38,000	23,500	(14,500)	-38.16%	23,500	
Steel	73,050	54,100	(18,950)	-25.94%	54,100	
Concrete/Shotcrete	150,000	109,760	(40,240)	-26.83%	109,760	
Pipe	120,000	137,750	17,750	14.79%	137,750	
Turnouts	126,500	71,565	(54,935)	-43.43%	71,565	
Vegetation Control	83,850	64,800	(19,050)	-22.72%	64,800	
Rock/Gravel/Base Material	90,000	58,500	(31,500)	-35.00%	58,500	
Bosque Supplies	2,000	0	(2,000)	-100.00%	0	
Bosque Signage	25,000	25,000	0	0.00%	25,000	

MIDDLE RIO GRANDE CONSERVANCY DISTRICT

FY23 Detailed Budgeted Expenditures

GL Account Name	FY22 Budget	FY23 Budget	Increase (Decrease) FY23 over FY22	% Change	Recurring	Non- recurring
Gates & Fencing	9,500	7,850	(1,650)	-17.37%	7,850	
Rodent Management	19,000	15,500	(3,500)	-18.42%	15,500	
Hydrology Equipment Maintenance	6,500	6,900	400	6.15%	6,900	
Field Maintenance	68,500	162,075	93,575	136.61%	162,075	
Equipment Rental	80,000	80,000	0	0.00%	80,000	
Non Capital Asset Under \$5,000	67,000	38,500	(28,500)	-42.54%	38,500	
Division Maintenance, Const, Rehab	1,194,800	1,043,130	(151,670)	-12.7%	1,043,130	0
Freight	6,450	17,050	10,600	164.34%	17,050	
Shop/Weld Supplies	26,400	22,750	(3,650)	-13.83%	22,750	
Restocking Fee	600	450	(150)	-25.00%	450	
Tire Replacement/Repairs	122,100	122,200	100	0.08%	122,200	
Batteries	11,250	10,100	(1,150)	-10.22%	10,100	
Fluids/Filters	68,600	67,100	(1,500)	-2.19%	67,100	
Parts & Repairs	448,000	426,800	(21,200)	-4.73%	426,800	
Fleet Maintenance	69,000	63,600	(5,400)	-7.83%	63,600	
Gasoline	244,500	382,400	137,900	56.40%	382,400	
Diesel	570,000	768,920	198,920	34.90%	768,920	
Fuel Admin Fee	6,000	12,360	6,360	106.00%	12,360	
Non Capital Asset Under \$5,000	15,400	0	(15,400)	-100.00%	0	
Division Maintenance, Construction, Rehab	1,588,300	1,893,730	305,430	19.2%	1,893,730	0
Professional Services - Soils Lab		3,000	3,000	100.00%	3,000	
Material Testing		24,638	24,638	100.00%	24,638	
Software Subscription/License		2,400	2,400	100.00%	2,400	
Legal Notices		100	100	100.00%	100	
Printing		3,000	3,000	100.00%	3,000	
Office Supplies		1,000	1,000	100.00%	1,000	
Postage		45,808	45,808	100.00%	45,808	
Construction/Field Supplies		6,158	6,158	100.00%	6,158	
Uniforms/Boots		2,000	2,000	100.00%	2,000	
Membership & Dues		600	600	100.00%	600	
Parts & Repairs		1,000	1,000	100.00%	1,000	
Capital Heavy Equipment		100,000	100,000	100.00%	100,000	
Community Outreach		1,000	1,000	100.00%	1,000	
Soils Lab Expense	0	190,704	190,704	100.0%	190,704	0
Workforce Development		5,000	5,000	100.00%	5,000	
Professional Services - Conservation Program		127,000	127,000	100.00%	127,000	
Software Subscription/License		2,600	2,600	100.00%	2,600	
Legal Notices		100	100	100.00%	100	
Printing		3,000	3,000	100.00%	3,000	
Cell Phone		1,850	1,850	100.00%	1,850	
Office Supplies		1,000	1,000	100.00%	1,000	
Construction/Field Supplies		5,000	5,000	100.00%	5,000	
Uniforms/Boots		225	225	100.00%	225	
Membership & Dues		400	400	100.00%	400	
Parts & Repairs		1,500	1,500	100.00%	1,500	
Community Outreach		5,000	5,000	100.00%	5,000	
Conservation Program	0	152,675	152,675	100.0%	152,675	0
Software Subscription/License		700	700	100.00%	700	

MIDDLE RIO GRANDE CONSERVANCY DISTRICT

FY23 Detailed Budgeted Expenditures

GL Account Name	FY22 Budget	FY23 Budget	Increase (Decrease) FY23 over FY22	% Change	Recurring	Non- recurring
Safety Supplies		16,100	16,100	100.00%	16,100	
Safety Programs		5,000	5,000	100.00%	5,000	
Uniforms/Boots		225	225	100.00%	225	
Non Capital Asset Under \$5,000		4,850	4,850	100.00%	4,850	
Safety Program	0	26,875	26,875	100.0%	26,875	
O&M Reserved Works - El Vado	373,070	612,138	239,068	64.08%	612,138	
O&M Reserved - Juan Chama	512,162	651,890	139,728	27.28%	651,890	
Federal O&M Services	885,232	1,264,028	378,796	42.8%	1,264,028	0
Ditch Safety Programs	15,000	15,000	0	0.00%	15,000	
MOA - Governmental Agreements - BOR	50,000	40,000	(10,000)	-20.00%	40,000	
MOA - Governmental Agreements	93,000	18,000	(75,000)	-80.65%	0	18,000
Community Outreach	12,500	15,275	2,775	22.20%	15,275	
Association Agreements	265,178	236,464	(28,714)	-10.83%	236,464	
Governmental Agmts/Comnty Outreach	435,678	324,739	(110,939)	-25.5%	306,739	18,000
Endangered Species Act	150,000	162,000	12,000	8.00%	150,000	12,000
Endangered Species Act Projects	150,000	162,000	12,000	8.0%	150,000	12,000
DHSEM Grant - Belen Monsoon Emergency Response (MRGCD match)	45,000	0	(45,000)	-100.00%		0
Isleta Dam Diversion - Peralta Main Langemann/Channel Realignment	850,000	0	(850,000)	-100.00%		0
Socorro Levee Certification	45,000	25,250	(19,750)	-43.89%		25,250
Corrales Siphon Pumping	0	764,343	764,343	100.00%		764,343
Belen Highline Alternative Study	0	20,000	20,000	100.00%		20,000
Hwy 147 Drain Crossing Repair	0	230,000	230,000	100.00%		230,000
Isleta Settlement - Bridge Installation	0	220,000	220,000	100.00%		220,000
Bernco Culvert Contribution	0	100,000	100,000	100.00%		100,000
Bernalillo to Belen FDR Match	250,000	700,000	450,000	180.00%		700,000
Projects	1,190,000	2,059,593	869,593	73.1%	0	2,059,593
Partners for Wildlife Bosque Management	16,715	0	(16,715)	-100.00%		0
NMPED-EPA - Loans to Farmers	100,000	500,000	400,000	400.00%		500,000
NFWF 67387 - Administrative Costs	224,913	15,000	(209,913)	-93.33%		15,000
NFWF 67387 - Per Acre Lease	188,125	1,168,000	979,875	520.86%		1,168,000
NFWF 67387 - Pre/Post RGSM Monitoring	20,000	35,000	15,000	75.00%		35,000
NFWF 67387 - Projects	395,000	390,000	(5,000)	-1.27%		390,000
NFWF 67387 - Belen Wasteway Const	350,000	0	(350,000)	-100.00%		0
NFWF Water Leasing	50,459	357,000	306,541	607.51%		357,000
NM Capital Outlay - Peralta Riverside Drain Pedestrian Bridge	270,000	270,000	0	0.00%		270,000
NM ISC Grant - Pajarito Acequia	10,600	0	(10,600)	-100.00%		0
NRCS-USDA - Belen Watershed Study	355,000	665,532	310,532	87.47%		665,532
NM DFA/LCD - Traffic Gate Access	50,000	50,000	0	0.00%		50,000
ST-NM DFA/LCD, Traffic Gate Access (Special Session)		90,000	90,000	100.00%		90,000
NM DFA - Socorro County Bosque Parks & Trails	30,000	30,000	0	0.00%		30,000
New Capital Outlay Grant	0	20,000	20,000	100.00%		20,000
New Capital Outlay Grant	0	65,000	65,000	100.00%		65,000
New Capital Outlay Grant	0	90,000	90,000	100.00%		90,000

MIDDLE RIO GRANDE CONSERVANCY DISTRICT

FY23 Detailed Budgeted Expenditures

GL Account Name	FY22 Budget	FY23 Budget	Increase (Decrease) FY23 over FY22	% Change	Recurring	Non- recurring
Water Trust Board	0	3,577,500	3,577,500	100.00%		3,577,500
RCPPI FA	0	300,000	300,000	100.00%		300,000
RCPPI TA	0	120,259	120,259	100.00%		120,259
RCPPI Partner Commitments	0	413,400	413,400	100.00%		413,400
DHSEM Grant - Belen Monsoon Emergency Response	135,000	0	(135,000)	-100.00%		0
Operating & Capital Grants	2,195,812	8,156,691	5,960,879	271.5%	0	8,156,691
Water Trust Board	0	536,625	536,625	100.00%		536,625
District Match for Grant Expenditures	0	536,625	536,625	100.0%		536,625
Equipment Purchase (new loan)	402,568	155,737	(246,831)	-61.31%	155,737	
Interest	58,013	5,678	(52,335)	-90.21%	5,678	
Admin Fees	3,000	0	(3,000)	-100.00%	0	
Equipment Purchase - Loan #4727	407,300	188,804	(218,496)	-53.64%	188,804	
Admin Fees - Loan #4727	1,562	1,223	(339)	-21.70%	1,223	
Interest - Loan #4727	34,008	27,722	(6,286)	-18.48%	27,722	
San Acacia to Bosque del Apache - Loan #253	7,563	7,601	38	0.50%	7,601	
Admin Fees - Loan #253	250	212	(38)	-15.20%	212	
Debt Service	914,264	386,977	(527,287)	-57.7%	386,977	0
Capital Bldg & Structures	33,000	5,000	(28,000)	-84.85%		5,000
Capital Computer Electronic	15,100	70,100	55,000	364.24%		70,100
Capital Computer Software	18,500	-	(18,500)	-100.00%		-
Capital Engr/Radio Equipment	26,000	-	(26,000)	-100.00%		-
Capital Heavy Field Equipment	4,000,000	1,000,000	(3,000,000)	-75.00%	1,000,000	
Capital Construction-Progress	700,000	-	(700,000)	-100.00%		-
Capital Infrastructure CIP	30,000	160,000	130,000	433.33%		160,000
Capital Outlay	4,822,600	1,235,100	(3,587,500)	-74.4%	1,000,000	235,100
TOTAL EXPENDITURES	32,020,142	36,501,008	4,480,867	14.0%	24,954,649	11,546,359

MIDDLE RIO GRANDE CONSERVANCY DISTRICT
FY23 Salaries and Benefits

Salaries and benefits are up \$332,763 (2.26%) increase. The increase is due to the implementation of a new salary structure in which each position was evaluated and reviewed with the managers to determine proper step placement based on seniority and parity with other like positions. The goals were to bring the minimum salary to \$15.00 per hour, show the long-term employees that they are valued and to improve our ability to fill vacant positions. During the review, a second job title was added to the Irrigation System Operators (ISO) - ISO II. Anyone placed under that job title has 7+ years of experience, exhibits a strong work ethic and can act as a mentor to new hires and the less experienced ISO.

Health insurance costs also increased by 7.9% which was a part of the increase.

With the new salary structure, every filled position received a minimum raise of 1.8%. Based on this implementation, there will be no merit or COLA increases given in FY23. Going forward, managers will have all employee evaluations completed by March 30th to determine if an employee is not meeting expectations (no step increase), meeting expectations (one step increase) or exceeding expectations (two step increase). The number of exceeds expectations will be carefully monitored. These increases will be calculated into the upcoming fiscal year budget and will be effective in the first payroll of the new fiscal year.

Fiscal year 2023 also has an 8% vacancy factor built into salaries and benefits.

MIDDLE RIO GRANDE CONSERVANCY DISTRICT
FY23 Professional Services

PROFESSIONAL SERVICES

Division/Department	Project	Amount	Recurring	Non-Recurring
GENERAL OFFICE	* Expert Witness Retainer	36,000		36,000
	* Lobbyist	48,000	48,000	
	* Claims Investigator	25,000	25,000	
	* Security Services	2,515	2,515	
	* PR Contract	50,000	50,000	
	Total General Office Professional Services	161,515	125,515	36,000
FINANCE	* Korn Ferry - Actuarial Study	18,900	18,900	
	* Audit	40,000	40,000	
	* Maximus (Indirect Cost Analysis)	3,250	3,250	
	Total Finance Professional Services	62,150	62,150	-
WATER DISTRIBUTION	* Annual Maintenance on Socorro Pump	15,000		15,000
	Total Water Distribution Professional Services	15,000		15,000
ENGINEERING	* Infrastructure Assessment	100,000		100,000
	Total Engineering Professional Services	100,000		100,000
ENGINEERING	* Bridge Design/Installation (Isleta Settlement)	88,900		88,900
	* On-Call Engineering and Surveying Services	140,000		140,000
	Total Professional Services - Engineering	228,900		228,900
	Total Professional Services	\$ 567,565	\$ 187,665	\$ 379,900

PROFESSIONAL SERVICES IN OTHER LINE ITEMS

Division/Department	Project	Amount	Recurring	Non-Recurring
IT	* Security Scan	20,000	20,000	
	Total IT Professional Services	20,000	20,000	
SOILS LAB	* Web Portal Development/Design	3,000		3,000
	Total Soils Lab Professional Services	3,000		3,000
CONSERVATION PROGRAM	* Conservation Action Plan	20,000	20,000	
	* Videographer	20,000		20,000
	* Web Portal Development/Design	12,000		12,000
	* Reforestation - Belen/Valencia Burn Area	75,000		75,000
	Total Conservation Program Professional Services	127,000	20,000	107,000
Professional Services In Other Line Items		\$ 150,000	\$ 40,000	\$ 110,000

MIDDLE RIO GRANDE CONSERVANCY DISTRICT

FY23 Insurance and Legal Services

Category	Description	Amount	Recurring	Non-Recurring
WORKERS COMPENSATION		210,429	210,429	-
GENERAL INSURANCE	* Comprehensive	401,875	401,875	
	* Business Auto	234,771	234,771	
	* Excess Liability	175,622	175,622	
	* Pollution	46,498	46,498	
	* Additional Endorsements (new vehicles/equipment)	2,000	2,000	
	TOTAL GENERAL INSURANCE	860,766	860,766	-
LEGAL SERVICES		360,000	360,000	-
TOTAL INSURANCE & LEGAL SERVICES		1,431,195	1,431,195	-

MIDDLE RIO GRANDE CONSERVANCY DISTRICT
FY23 Loan Payments, Interest & Fees

Line	Division/Department	Project	Amount	Recurring	Non- Recurring
LOAN PAYMENTS (52901)					
1	General Office	SAN ACACIA TO BOSQUE DEL APACHE	7,601	7,601	
2		EQUIPMENT PURCHASE #PPRF-4727	188,804	188,804	
3		EQUIPMENT PURCHASE - FY22 Loan	155,737	155,737	
4		Total Loan Payments	352,142	352,142	
LOAN INTEREST & FEES (52801)					
5	General Office	SAN ACACIA TO BOSQUE DEL APACHE	212	212	
6		EQUIPMENT PURCHASE #PPRF-4727	28,945	28,945	
7		EQUIPMENT PURCHASE - FY22 Loan	5,678	5,678	
8		Total Loan Payments	34,835	34,835	

MIDDLE RIO GRANDE CONSERVANCY DISTRICT
FY23 ADDENDUM TO BUDGETED EXPENDITURES
GOVERNMENTAL AGREEMENTS/COMMUNITY OUTREACH

Division/Department	Project	Amount	Recurring	Non- Recurring
GOVERNMENTAL AGREEMENTS	AMAFCA - Ditch Safety Programs	15,000		15,000
	City of Albuquerque - Insurance Interagency Agreement	8,000		8,000
	Bernalillo County - Regional Digital Orthophotography	10,000		10,000
	BOR - Basin Study	40,000		40,000
	Total Governmental Agreements	73,000	-	73,000
	ASSOCIATION AGREEMENTS	RGALT	50,000	
	CESOSS	25,000		25,000
	BEMP	50,000		50,000
	Nature Conservancy	50,000		50,000
	Save Our Bosque Task Force	25,000		25,000
	SJCPCA Special Assessment	36,464		36,464
	Total Association Agreements	236,464		236,464
COMMUNITY OUTREACH	Family Farm Alliance	1,000		1,000
	Illegal Dumping Awareness	2,000		2,000
	Regenerate Conference	500		500
	National Latino & Farm Congresso	375		375
	NMWDOC Conference	400		400
	NMSU Ag Science Day	500		500
	NM Chile Association	5,000		5,000
	CESOSS Annual Acequia Celebration	1,000		1,000
	RGALT Harvest Event	2,500		2,500
	NWRA Conference	2,000		2,000
	Total Community Outreach	15,275		15,275
TOTAL GOVERNMENTAL AGREEMENTS & COMMUNITY OUTREACH		324,739		324,739

**MIDDLE RIO GRANDE CONSERVANCY DISTRICT
FY23 Grant Expenditures**

Project	Project Description	Amount	Recurring	Non-Recurring
32101	NFWF Water Conservation/Habitat	357,000		357,000
32102	NFWF Pre/Post Rgsm Monitor	35,000		35,000
32103	NFWF Projects	390,000		390,000
32104	NFWF Administrative	15,000		15,000
32110	NFWF Per Acre Lease	1,168,000		1,168,000
G3700	NMED Loan Program	500,000		500,000
G3701	Belen Watershed Study - NRCS Grant	665,532		665,532
G3702	Dept. Of Finance and Admin/Local Government Division Traffic Gate Project Grant	50,000		50,000
G3703	Dept Of Finance Capital Appropriation, Bosque Socorro Area	30,000		30,000
G3704	NM Capital Outlay, Peralta Pedestrian Crossing	270,000		270,000
G3706	New Capital Outlay Grant	20,000		20,000
G3707	New Capital Outlay Grant	65,000		65,000
G3720	New Capital Outlay Grant	90,000		90,000
G3721	Water Trust Board	3,577,500		3,577,500
G3722	RCPP FA	300,000		300,000
G3723	RCPP TA	120,259		120,259
G3724	RCPP Partner Commitments	413,400		413,400
G3726	ST-NM DFA/LCD, TRAFFIC GATE ACCESS (SPECIAL SESSION)	90,000		90,000
Total Budgeted Grants		8,156,691	-	8,156,691
G3721	Water Trust Board	536,625		536,625
District Match for Grant Expenditures		536,625		536,625

**MIDDLE RIO GRANDE CONSERVANCY DISTRICT
FY23 CAPITAL EXPENDITURES**

Division/Department	Project	Amount	Recurring	Non- Recurring
GENERAL OFFICE	* Vehicles, Trailers and Equipment	1,000,000	1,000,000	
	Total Capital Equipment	1,000,000	1,000,000	
SOCORRO DIVISION	* Canopy for Oils and Herbicides	5,000		5,000
	Total Capital Building & Structures	5,000		5,000
WATER OPERATIONS	* 4 Automatic Control Gates	160,000		160,000
	Total Capital Infrastructure CIP	160,000		160,000
IT	* APC Server Room UPS Replacement	15,000		15,000
	* Network Equipment Upgrades	20,000		20,000
	* ESXI Nodes (2 Server Racks)	35,000		35,000
	Total Capital Computer Electronics	70,000		70,000
TOTAL CAPITAL EXPENDITURES		1,235,000	1,000,000	235,000

**MIDDLE RIO GRANDE CONSERVANCY DISTRICT
FY23 PROJECTS**

Division/Department	Project	Amount	Recurring	Non- Recurring
GENERAL OFFICE	Bernalillo to Belen	700,000		700,000
ENGINEERING	BELEN Highline Alternative Study	20,000		20,000
	Hwy 147 Drain Crossing Repair	230,000		230,000
	Socorro Levee Certification	25,250		25,250
	Isleta Settlement - Bridge Installation	220,000		220,000
	Bernco Culvert Contribution	100,000		100,000
ALBUQUERQUE DIVISION	Corrales Siphon Pumping	764,343		764,343
	Total Projects	2,059,593		2,059,593

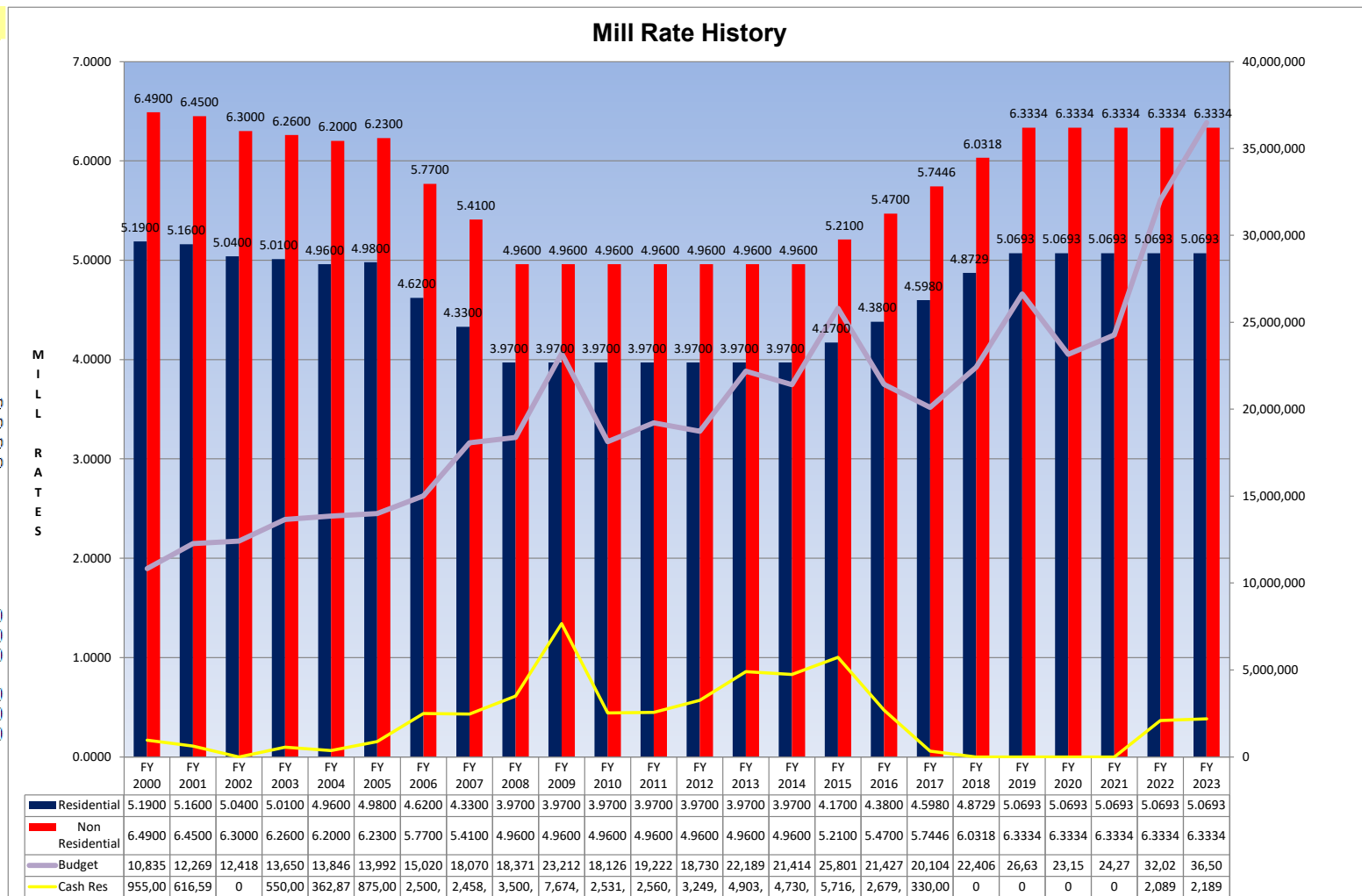
MIDDLE RIO GRANDE CONSERVANCY DISTRICT Historical Mill Rates

Fiscal Year	Residential	Non Residential	Budget	Cash Res
FY 2000	5.1900	6.4900	10,835,000	955,000
FY 2001	5.1600	6.4500	12,269,481	616,590
FY 2002	5.0400	6.3000	12,418,390	0
FY 2003	5.0100	6.2600	13,650,585	550,001
FY 2004	4.9600	6.2000	13,846,753	362,871
FY 2005	4.9800	6.2300	13,992,241	875,000
FY 2006	4.6200	5.7700	15,020,781	2,500,000
FY 2007	4.3300	5.4100	18,070,631	2,458,530
FY 2008	3.9700	4.9600	18,371,010	3,500,000
FY 2009	3.9700	4.9600	23,212,384	7,674,887
FY 2010	3.9700	4.9600	18,126,464	2,531,362
FY 2011	3.9700	4.9600	19,222,192	2,560,334
FY 2012	3.9700	4.9600	18,730,478	3,249,419
FY 2013	3.9700	4.9600	22,189,327	4,903,763
FY 2014	3.9700	4.9600	21,414,492	4,730,563
FY 2015	4.1700	5.2100	25,801,389	5,716,766
FY 2016	4.3800	5.4700	21,427,491	2,679,000
FY 2017	4.5980	5.7446	20,104,528	330,000
FY 2018	4.8729	6.0318	22,406,447	0
FY 2019	5.0693	6.3334	26,635,908	0
FY 2020	5.0693	6.3334	23,155,566	0
FY 2021	5.0693	6.3334	24,278,092	0
FY 2022	5.0693	6.3334	32,020,142	2,089,376
FY 2023	5.0693	6.3334	36,501,008	2,189,477

Capital Expenses includes infrastructure
0.1207 0.1566

Fiscal Year	B-Lands	A-Lands	Budget	Cash Res
FY 1993	4.7800	26.5900	8,076,026	(389,334)
FY 1994	4.6300	32.8700	8,362,008	(394,334)
FY 1995	4.9900	32.7000	8,483,048	(269,334)
FY 1996	4.7800	5.9700	9,405,265	330,666
FY 1997	4.9800	6.2200	9,802,919	(269,335)
FY 1998	5.2600	6.5700	10,271,174	(419,334)
FY 1999	5.1400	6.4200	10,487,738	(244,334)

FY 1996 Switch for A & B Lands to Mill rate and WSC.



**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MIDDLE RIO GRANDE CONSERVANCY DISTRICT**

BUDGET ADOPTION FISCAL YEAR 07-01-2022 TO 06-30-2023

BA-05-09-22-85

WHEREAS, the staff of the Middle Rio Grande Conservancy District, State of New Mexico (the "District"), has prepared a budget for fiscal year 2022/2023; and

WHEREAS, said budget was developed on the basis of need following consultation with all departments, department supervisors and the Finance Committee of the Board of Directors; and

WHEREAS, the Board of Directors, being the Governing Body of the District, discussed and evaluated the budget at a regular meeting held on May 9, 2022; and

WHEREAS, the Board of Directors has determined that the assessed property tax mill rates will remain unchanged for the fiscal year 2022/2023 budget, and

WHEREAS the Water Service Charge provided for under Section 73-18-8.1 (C) NMSA 1978 provides for the District to increase the Water Service Charge by a parity index or an appropriate inflation index at year end which the District implemented beginning with FY 2015, and

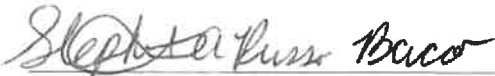
WHEREAS, the District has increased the Water Service Charge annually in recent years in accordance with Board of Directors Resolution No. BA-05-27-14-67 when the Board first authorized the "catch up" rate of a \$3.00 annual increase to the current charge of \$43.82 per acre to bring it more in line with the inflation index increases that should have occurred since 1995, and

WHEREAS, due to severe drought conditions and the impact on the farm economy, the Finance Committee recommends suspending the statutorily authorized inflation indexing of Water Service Charge in FY23 and keeping the rate at \$43.82 for the upcoming year with the understanding it will be reviewed prior to the FY24 budget submittal.


NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors, being the Governing Body of the Middle Rio Grande Conservancy District, hereby adopts the fiscal year 2022/2023 budget as presented, and directs the Chief Executive Officer and Treasurer of the District to request approval from the Local Government Division of the Department of Finance and Administration with mill rates of 5.0693 mills for Residential Property and 6.3334 mills for Non-residential Property (unchanged from fiscal year 2021/2022) and the Water Service Charge remaining at \$43.82 per acre to be effective January 1, 2023.

RESOLVED: in session this 9th day of May 2022.

MIDDLE RIO GRANDE CONSERVANCY DISTRICT

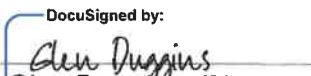

Stephanie Russo Baca, Vice Chair


Karen Dunning, Chair


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