

Village of Los Lunas

FINAL BUDGET

Fiscal Year 2013-14



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September 12, 2013

Honorable Mayor, Council and Citizens
Village of Los Lunas
PO Box 1209
Los Lunas, New Mexico 87031

Gentlemen/Ladies:

Submitted herewith is the Fiscal Year 2013-14 budget for the Village of Los Lunas. This document culminates a six (6) month process representing staff's efforts to not only prepare a comprehensive budget document for the upcoming year, but to continue with the development of a long-term focus to prepare the Village fiscally for the future. Although reduced revenues continue to impact capital improvement projects and operating expenses, this budget was developed with a thorough analysis of the Village's capital improvement plans, along with short- and long-term revenue and operating expenditure projections. These efforts are in keeping with staff's commitment to on-going, long-range planning in all Village affairs.

Preparation of a high quality budget continues to be a priority of Village staff. In addition to striving for high quality, efforts are continuously made to make the budget document more "user friendly" not only for elected officials, but also for staff and Los Lunas citizens. Every entity has a method (formal or informal) for prioritizing needs, which serves as a guide for developing a budget for their organization. Priorities were developed and utilized in preparation of this document. These priorities take into account the impact of federal and state unfunded mandates that require local appropriations without outside revenue sources.

Additionally, departmental goals and objectives were used as the basis for the respective department directors to formulate expenditure requests and operational plans. The village will continue to make goals and objectives an integral part of its budget process, as well as its daily operations.

Using the Village's 5-Year Infrastructure Capital Improvements Plan (ICIP), Federal, State and Village funds were leveraged to the greatest degree possible for these necessary capital expenses. Approximately \$13.1 million has been budgeted for capital purchases and capital projects, of which approximately \$3.79 million is within the General Fund. The Village continues to focus on repairing, replacing and upgrading Village infrastructure such as water/sewer systems, waste water treatment facilities, streets, parks and open space, buildings and grounds, and information technology. Additionally, lease/purchase arrangements continue to be made for certain capital purchases with special or enterprise fund revenues.

Following are some of the Fiscal Year 2013-14 Budget highlights:

Revenues

1. Property Taxes – Budgeted property tax revenue increased by approximately 5%

(\$110,554), due to higher residential valuations, and a correction to the residential property tax rate from .007250 to .007529 per the New Mexico Department of Finance and Administration (DFA).

2. Gross Receipts Taxes (GRT) – Gross receipts tax revenue in the general fund was budgeted conservatively with no change, based on the fact that GRT increased by only 1.88% in Fiscal Year 2012-13 compared to Fiscal Year 2011-12, and has stayed relatively flat.
3. Legislative Appropriations – Legislative appropriations in the amount of \$2,065,884 are included in the budget to continue or complete several major projects, including:
 - a. Enchantment Little League Improvements: \$475,000
 - b. Senior Center Parking Lot Improvements: \$325,000
 - c. Corridor Study Project: \$1,127,934
 - d. Transportation Center Improvements, Phase II: \$118,750
 - e. Scenic Byways Enhancement Project: \$19,200
4. Grants – Following is a list of **select** grants (not all-inclusive) included in the budget to help pay for specific projects:
 - a. River Park Shade Structure, New Mexico Game and Fish: \$10,000
 - b. COPS Hiring Program, U.S. Department of Justice: \$136,749
 - c. Summer Youth Program, Keep New Mexico Clean and Beautiful: \$10,000
 - d. Los Cerritos Road Improvements, NMDOT HWY COOP Funding: \$175,000
 - e. NM 314 Pedestrian Improvements, NMDOT STP-E Funding: \$150,000
 - f. NM 47 @ Appaloosa Safety Enhancements, NMDOT HSIP Funding: \$85,000

 - g. Courthouse Road Improvements, NMDOT TAP Funding: \$772,472
 - h. Carson Drive Improvements, NMDOT MAP Funding: \$390,000
 - i. Interstate-25 Interchange Beautification Project, NMDOT STP-E Funding: \$1,650,000

Expenses

1. Personnel Services
 - a. Organizational Restructuring – The following organizational changes were made as part of the budget process:
 - i. Information Technology Division – The Information Technology Division (including a Computer Technician position from the Police Department) has been reorganized under the Administration Department from the Community Development Department.
 - ii. Community Services Department – The Parks, Recreation and Streets Department and the Community Services Department have been combined to form a reorganized Community Services Department, including the following divisions: Parks, Recreation, Streets, Open Space, Facilities Maintenance, and D.W.I. Program.
 - iii. Fleet Maintenance Division (formerly Vehicle Maintenance) – The Fleet Maintenance Division has been reorganized under the Public Works Department from the former Parks, Recreation and Streets

Department.

- b. Salaries – Due to budget constraints, no general salary increases (COLA) were included in the budget. However, eleven “position reclassifications” have been included to bring job titles, job descriptions, and salary ranges in line with current duties and responsibilities and market rates, resulting in an overall increase in personnel-related line items (salary and benefits) of approximately \$63,535.
 - c. Staffing – Due to budget constraints, no new positions were included in the budget. Furthermore, an “informal hiring freeze” has been implemented, meaning that, until further notice, any position that becomes vacant during the fiscal year will be carefully considered and evaluated as to its necessity before being automatically filled. It remains to be seen how much money will be saved as a result of this budget-reducing strategy.
 - d. Benefits – Due in part to the fact that there was no increase in the cost of premiums for medical insurance from our provider, the Village is able to continue offering 100% Village-paid medical insurance for employees and their dependents. The Village will also continue offering a tuition and gym membership reimbursement benefit for employees that are interested in utilizing these programs, although these policies and procedures are being revised.
2. Operating Services
- a. Many operating services line items were reduced in various departments, including specific reductions in travel and training in all departments, resulting in an overall decrease in travel and training of approximately \$65,143 (30% decrease).

3. Capital Outlay

Following is a list of **major** capital outlay items (not all-inclusive) included in the FY 2013-14 Budget:

- a. General Fund: Administration
 - i. Municipal Software System: \$287,743 (total cost of \$350,000, split between Administration, Water/Sewer Fund, and Solid Waste Fund)
 - ii. Fred Luna Senior Center Parking Lot Improvements/ADA Compliance: \$325,000
 - iii. Transportation Center Improvements, Phase II: \$344,516
- b. General Fund: Police Department
 - i. Two Police Vehicles: \$50,000 (a third police vehicle will also be purchased with the assistance of grant funding)
- c. General Fund: Fire Department
 - i. One Command Vehicle: \$37,500
- d. General Fund: Streets Division
 - i. General Road Maintenance: \$100,000
 - ii. Courthouse Road Improvements: \$210,000
 - iii. NM 314 Pedestrian Improvements (Gap Project-NM 6 to Otero Rd): \$415,000
 - iv. Corridor Study Project: \$1,127,934
- e. General Fund: Parks Division

- i. Enchantment Little League Improvements: \$475,000
 - ii. General Park Improvements: \$200,000
 - iii. Huning Ranch park Improvements: \$150,000
 - iv. River Park Shade Structure: \$10,000
- f. General Fund: Fleet Maintenance Division
 - i. Fueling System Upgrade: \$50,000
- g. Infrastructure Fund
 - i. Los Cerritos Road Improvements: \$175,000
 - ii. Carson Drive Improvements: \$391,667
 - iii. NM 314 Pedestrian Improvements (Gap Project-NM 6 to Otero Rd): \$150,000
 - iv. NM 47 @ Appaloosa Safety Enhancements: \$106,000
 - v. Corridor Study Project: \$607,349
 - vi. Interstate-25 Interchange Beautification Project: \$1,650,000
- h. Water/Sewer Fund
 - i. MBR-New Cassettes: \$100,000
 - ii. Municipal Software System: \$41,712
 - iii. Water Rights Acquisition: \$3,271,836
 - iv. Eastside Water Loop: \$334,185
 - v. Upgrade Wells 3,4 & 5 to Hypochlorite: \$304,200
 - vi. Well Monitoring Program: \$42,000
 - vii. Camera Van Upgrade: \$85,000
- i. Solid Waste Fund
 - i. Municipal Software System: \$20,545
 - ii. New Bailer for Recycling: \$345,000

Since the Village of Los Lunas is a service-oriented organization, a significant portion of the budgeted expenditures is in personnel services (i.e. salaries, medical insurance, retirement, etc.). Several other employee-related expenditures are treated as operating expenses, and, therefore, are not categorized as personnel services. In Fiscal Year 2013-14, we will strive to provide for the following:

1. Continue to emphasize the importance of employee training to enhance staff's education and skills. However, due to budget constraints, the overall budget for travel and training has been reduced by approximately 30%, compared to last year's budget.
2. Continue to emphasize the Village Safety Program, in an effort to continually lower the Village's worker's compensation modifier.
3. Continue to implement a salary plan based on a policy that the Village will pay employees at 100% of the prevailing rates paid for similar occupations by the public and private employers with whom we compete for high quality staff, if financially able, based on the non-weighted average rates of designated comparable employers.
4. Continue to offer 100% Village-paid health insurance for employees and their dependents.
5. Continue to offer a tuition and gym membership reimbursement benefit, to promote higher education and employee wellness.

The primary industry in the Village of Los Lunas continues to be retail-trade. Major retail trade in Los Lunas includes a Wal-Mart Supercenter, Home Depot, Lowe's and two Walgreens. A new shopping center and several new restaurants have either opened, or will open in FY 2013-14, which should have a positive impact on Village gross receipts tax (GRT) revenue. A new hospital, the Valencia Regional Medical Center (VRMC), has also been announced to start construction in 2014, to address the need for better access to healthcare in Valencia County, which should further improve the local economy.

Even with these positive signs of long-term economic growth on the horizon, this fiscal year will continue to present many challenges for the Village of Los Lunas. One challenge is the ongoing need to reduce spending to match estimated revenues, while not relying on current fund balances to fund ongoing expenses. Related, is the need to prepare for the eventual and gradual loss of "Hold Harmless" revenue, which will start in 2015 and will be phased in over a 15-year period, due to legislation passed by the State of New Mexico in 2013. This budget is designed to accomplish the major priorities identified by the Village Council, staff, and citizens. As in the past, our goal remains that through sound fiscal and comprehensive planning, the Village will maintain a strong financial position.

I express my appreciation to the Mayor, Council members, staff, and citizens, for their input in developing this year's budget. I give special thanks and recognition to Finance Officer Monica Clarke and Budget and Management Analyst Sylvia S. Cordova for their assistance in developing the budget and creating this budget document.

Sincerely,

Gregory D. Martin
Village Administrator

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**VILLAGE OF LOS LUNAS
FISCAL YEAR 2013-14 FINAL BUDGET**

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BUDGET OVERVIEW AND DEBT SERVICE FUNDS

BUDGET OVERVIEW The Fiscal Year 2013-14 budget includes nineteen (19) active funds, which are separated into six (6) fund types. The Village operates on a cash basis (for both budgeting and accounting), and, therefore, the budget is presented on a cash basis. Total revenues for all funds combined are estimated to be \$39,114,643. Total expenditures for all funds are estimated to be \$40,499,948. The total estimated beginning cash balance is \$15,391,781, and the total ending cash balance on 6/30/2014 is projected to be \$14,006,474. This represents a net decrease in the total estimated ending cash balance of \$1,385,307 (-9.0%).

The principal operating fund of the Village is the General Fund. Revenues are derived primarily from gross receipts taxes, property tax, franchise tax, intergovernmental revenue/grants, licenses and permits, sales and services, and a variety of other sources.

Total revenues for all funds will increase by \$6,831,547 from Fiscal Year 2012-13, which represents a 21% increase. General Fund revenues for the Village will increase by \$433,413 (+2.9%), with the most significant dollar increases being in Property Taxes (+\$110,554), and Grants (+\$303,322).

1. Gross receipts tax, including state shared (1.225%) and municipal gross receipts (1.00%), were budgeted to remain flat at \$8,327,759, representing 54% of total revenues in the General Fund.
2. Property tax rates imposed by the Governing Body are at the maximum rate authorized at \$7.65 per \$1,000. Revenues from property taxes (including delinquencies) are estimated at \$2,337,168, representing approximately 15% of General Fund revenues.
3. State shared taxes include the auto license distribution, and gross receipts tax. State shared tax revenue totals \$4,751,311, and comprises about 31% of the revenues in the General Fund. Although the 1.225% state shared gross receipts tax is actually a shared tax, it is categorized as a gross receipts tax in order to reflect a true picture of the impact of gross receipts. In addition, the Village is required to report the gasoline tax, formerly categorized as General Fund revenue, as a "Special Revenue Fund."

4. Franchise taxes from utility and cable companies total \$369,056, which represents 2.4% of the total revenues in the General Fund.
5. Revenue from licenses, registrations, and permits totals \$67,370, and represents 0.44% of the total revenue in the General Fund.
6. Intergovernmental/grants revenue totals \$2,120,029, or 13.8% of the total revenues in the General Fund.
7. Revenue from Village-provided services totals \$1,119,010, and comprises 7.3% of the total revenues in the General Fund.

Total expenditures for all funds are projected to be \$40,499,948, an increase of 13.9%, with General Fund expenditures projected to decrease by 1.0%, or \$175,083.

The Water/Sewer Fund is an enterprise fund that accounts for all water and sewer operations. Total revenues in the fund are projected to be \$10,058,654, an increase of 45% from Fiscal Year 2012-13. The significant increase in revenues in the Water/Sewer Fund is attributable to the **pending** sale of 256.31 acre feet of Village water rights to Vidler New Mexico, LLC, for \$13,750 per acre foot, or \$3,524,263, a transaction that must be approved by the Office of the State Engineer.

Expenditures in the Water/Sewer Fund are projected to total \$10,393,198, which is a 38.5% increase from Fiscal Year 2012-13. The significant increase in Water/Sewer Fund expenditures is attributable to the **pending** purchase of 256.31 acre feet of existing Village water rights credits from Curb South, LLC, for the purchase price of \$3,171,836 (\$3,524,263, less 10%). Again, this transaction must be approved by the Office of the State Engineer.

The Solid Waste Division continues with its operations improvements programs, which were prompted by the State mandated closure of the Village landfill. Operations improvements include a materials recovery and transfer facility completed in Fiscal Year 2011-12. In addition, the department has continued with its automation of the solid waste collection system, and will add a new bailer for recycling this year. As per Council policy, solid waste rates were increased 1.7% in July 2012, and 1.4% in July 2013, based on the Consumer Price Index (CPI).

The Special Revenue Funds of the Village are as follows:

1. Fire Fund
2. Recreation Fund
3. Lodgers Tax Fund
4. Infrastructure Fund
5. Local Government Correction Fund
6. Law Enforcement Protection Fund
7. Emergency Medical Services (EMS) Fund
8. Municipal Street Improvement Fund (Gasoline Tax)
9. Police Program Fund

The total combined revenue of the Special Revenue Funds is projected at \$5,928,744, with budgeted expenditures of \$4,426,392. These funds were set up as a result of New Mexico State Law and are needed to track funding sources. The two major Special Revenue Funds are as follows:

- **Infrastructure Fund.** The major revenue source in this fund is the Municipal Infrastructure Gross Receipts Tax. This fund is used to help finance various street and utility projects, as authorized in the New Mexico Statutes.
- **Municipal Street Improvement Fund.** This fund consists of revenues derived from gasoline taxes and is used to finance equipment, and improve highway right-of-ways and utilities for the streets division.

DEBT SERVICE FUNDS

The Village of Los Lunas continues to pay the debt service on one of two service bonds issued in April 2003, the first being the "Gross Receipts Tax Improvement Revenue Bonds, Series 2003A" in the amount of \$5,175,000. The second, the "Gross Receipts Tax Refunding Revenue Bond, Series 2003B" in the amount of \$4,565,000, was paid off in Fiscal Year 2011-12.

The purpose of these bond issues was to defray the cost to (1) refund the Village's Gross Receipts Tax Refunding Revenue Bonds, Series 1993, and the Village's Infrastructure Fund Gross Receipts Tax Revenue Bonds, Series 1995; (2) acquire, extend, enlarge, better, repair, otherwise improve or maintain sanitary sewers, sewage treatment plants, or water utilities, including, but not necessarily limited to, the acquisition of rights-of-way and water and water rights, or any combination of the foregoing; (3) construct, purchase, furnish, equip, rehabilitate, make additions to, or make improvements to, public buildings; (4) purchase, acquire, rehabilitate fire-fighting equipment, or any combination of the foregoing; (5) acquire, construct, purchase, equip, furnish, make additions to, renovate, rehabilitate, beautify, or otherwise improve, public parking, or recreational facilities; and (6) cover all costs incidental to the foregoing, and incidental to the issuance of the Bonds.

GUIDE FOR USE OF THE BUDGET DOCUMENT

SUMMARY

This document is the annual operating budget of the Village of Los Lunas, New Mexico, for the fiscal year beginning July 1, 2013, and ending June 30, 2014. The primary purpose of this document is to plan the receipts and expenditures of all Village moneys in accordance with the policies of the State of New Mexico statutes, as required by the State Department of Finance and Administration (DFA), Local Government Division. By adoption of this budget, the Village Governing Body establishes the level of services to be provided, the amount of taxes and utility rates to be charged, and the various programs used to provide these services. The adoption of the budget can be considered the most important policy decision made by the Village Council each year.

The Budget document begins with a budget message by the Village Administrator, followed by an overview of the budget, budget resolution, organizational chart, and other budget policies and procedures. The document is then divided into the following basic sections:

SECTION TWO

Section two contains various charts and graphs summarizing the Village's total operating budget, including major categories of revenue and expenditures, transfers, Village taxing authority, gross receipts tax revenue, residential dwelling units, and personnel services information.

SECTION THREE

Section three contains the complete line item budget for each department within the General Fund. Each budget contains the final approved budget for the current fiscal year, as well as a comparison to budget of the prior fiscal year, and the actual

figures for the year preceding the prior budget year. The General Fund, and the Enterprise Funds (presented in Section Four), are the two primary operating funds for the Village. Their moneys are not commingled, and their operations are separate from one another. Each department within these funds is presented in the budget, along with the two-year comparison. Even though all departments are budgeted separately, certain departments assist in the services of other departments.

SECTION FOUR

Section four contains budget information relating to all Special Revenue Funds, Enterprise Funds, Debt Service Funds, Trust and Agency Funds, and Capital Project Funds.

SECTION FIVE

Section five contains the debt service schedule, showing the payment schedule for principal and interest on general long-term debt of the Village, as well as a schedule of insurances, and a short glossary defining terms used in municipal budgeting and throughout the budget to make the budget easier to understand.

CONCLUDING STATEMENT

The revenue and expenditure estimates for current and prior budget years are based upon historic data and specific known variances within each department and division. Revenue projections are further determined by a review of current regional conditions such as interest rates, local development, and economic trends. These factors are admittedly subjective.

This budget has been compiled with the citizens of Los Lunas in mind to provide some measure of value in evaluating the historical and projected operations of the Village. The Village Council and Village staff sincerely hope that this budget will prove to be useful to all interested readers.

BUDGET RESOLUTION FOR FISCAL YEAR 2013-14

The budget resolution for Fiscal Year 2013-14 is presented on the following page. The budget and budget resolution were presented before the Council at its regular meeting on July 25, 2013, which passed by a unanimous vote.



**VILLAGE OF LOS LUNAS
Resolution No. 13-16**

**A RESOLUTION ADOPTING THE 2013-14 FISCAL YEAR REVENUE
AND EXPENDITURE BUDGET FOR THE VILLAGE OF LOS LUNAS**

WHEREAS, the Governing Body of the Village of Los Lunas, New Mexico, has developed a budget for fiscal year 2013-14; and

WHEREAS, Said budget was developed on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; and

WHEREAS, The official meeting for the review of the budget was advertised in compliance with the State Open Meetings Act; and

WHEREAS, It is the majority opinion of this Board that the proposed budget meets the requirements as currently determined for the fiscal year 2013-14.

NOW, THEREFORE, BE IT RESOLVED THE GOVERNING BODY OF THE VILLAGE OF LOS LUNAS, NEW MEXICO:

1. The accompanying budget will be the approved budget for the 2013-14 fiscal year for the Village of Los Lunas and respectfully request approval by the Local Government Division of the New Mexico State Department of Finance and Administration.

PASSED, APPROVED AND ADOPTED by the governing body at its regular meeting of July 25, 2013.

ATTEST:

Gregory D. Martin, Village Administrator

Robert Vialpando, Mayor

Charles Griego, Mayor Pro-Tem

Richard Lovato, Councilor

Amanda Perea, Councilor

Gerard Saiz, Councilor

PRINCIPAL OFFICIALS

GOVERNING BODY

Robert Vialpando, Mayor
Charles Griego, Mayor Pro-Tem, District 2
Amanda Perea, Councilor, District 1
Gerard Saiz, Councilor, District 3
Richard Lovato, Councilor, District 4

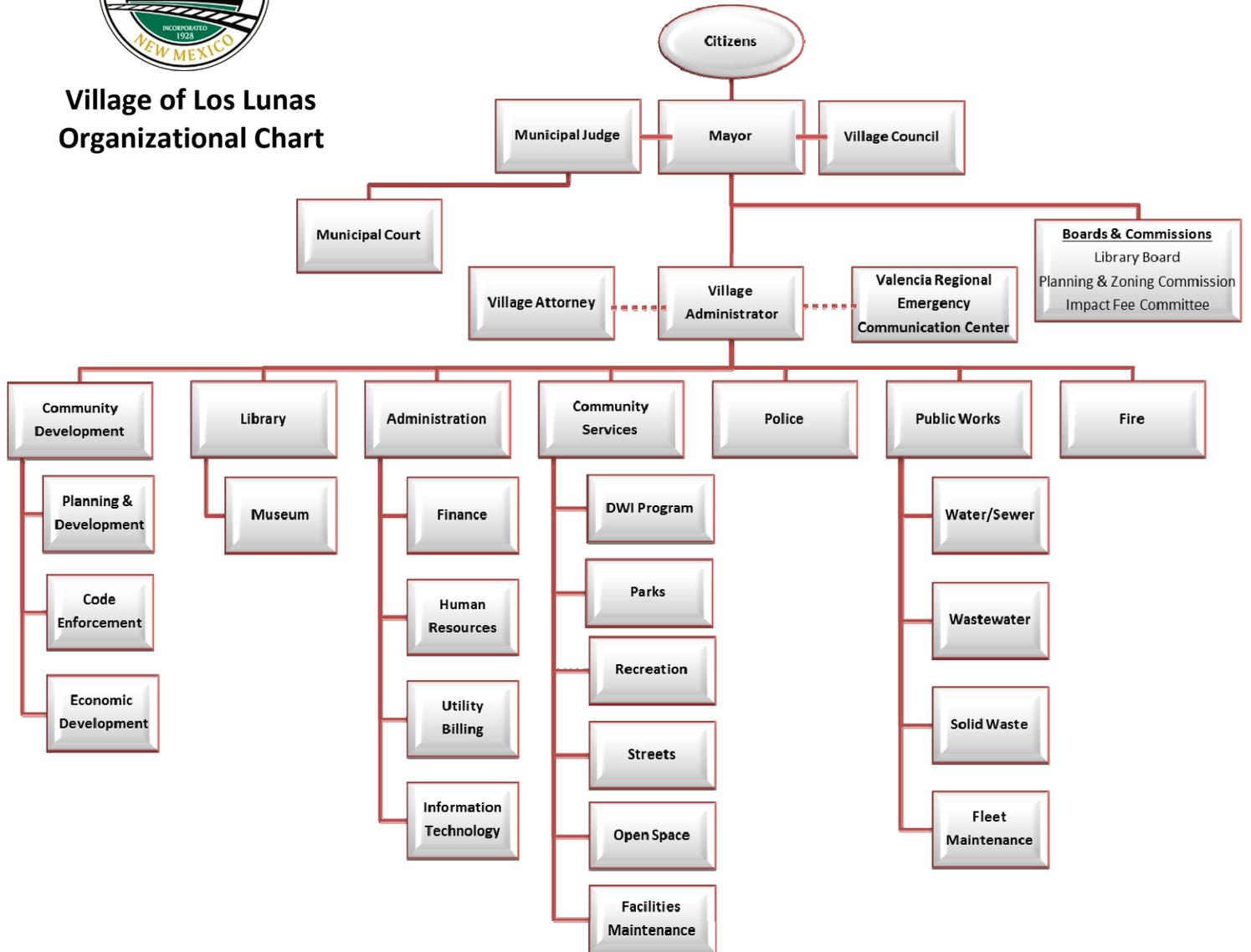


STAFF

Gregory D. Martin, Village Administrator
Christina Ainsworth, Community Development Director
Michael Jaramillo, Community Services Director
Cynthia Shetter, Library Director
Rudy Archuleta, Public Works Director
Atilano "Lito" Chavez, Fire Chief
Roy Melnick, Police Chief
Christine Nardi, Human Resources Manager
Monica Clarke, Finance Officer
Henry Perea, Municipal Judge (Elected)



Village of Los Lunas Organizational Chart



VILLAGE POLICIES AND PROCEDURES

FISCAL POLICY

The overall goal of the Village's fiscal policy is to establish and maintain effective management of the Village's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies used in guiding the preparation and management of the Village's overall budget, and the major objectives to be accomplished.

BUDGETING

1. A comprehensive annual budget will be prepared for all funds expended by the Village.
2. The budget will be prepared in such a manner as to facilitate its understanding by citizens, elected officials, and employees.
3. In addition to the public hearings required by state statute prior to adoption of the budget, workshops will be held on the budget that will be open to the public.
4. Copies of the budget will be made available to elected officials, citizens, and the media prior to the public hearings and workshops.
5. Budgetary emphasis will focus on providing those basic municipal services which provide the maximum level of services, to the most citizens, in the most cost-effective manner, with due consideration being given to all costs—economic, fiscal, and social.
6. The budget process will begin each fiscal year with a list of priorities developed by both management and staff.
7. The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.
8. The Village will adopt and annually update an Infrastructure Capital Improvements Plan (ICIP), and strive to make budgetary decisions in accordance with this plan.
9. The Village will continue to develop operating budgets with a sharp focus on long-term solvency.
10. The Village will maintain a budgetary control system to help it adhere to the established budget.

11. The Village will exercise budgetary control through the governing body and Village Administrator in accordance with state statutes and Village regulations.
12. The Village will continue to prepare and update 20-year financial plans based on historical and current data, which serves as an invaluable tool in assisting the Village Governing Body in making sound management decisions. These decisions not only impact the current year, but will also impact the future of the Village.
13. The Village will amend the budget only in a manner consistent with State of New Mexico Department of Finance and Administration (DFA) regulations.
14. The Village will maintain a working capital reserve equal to 8.33% (1/12) of the total operating expenditures of the General Fund, in accordance with DFA regulations.
15. The Village will create a designated reserve in the General Fund for the purpose of providing for emergency or unplanned expenditures and revenue shortfalls that may occur in a fiscal year. The established goal for this reserve is to maintain a minimum level equal to one month's operations.
16. The Village will charge the Enterprise Funds a pro-rated share of Finance and Administration expenses (identified as bookkeeping charges) to help defray the administration cost to the General Fund.

INVESTMENTS

1. The Village will maintain an investment policy in accordance with state statutes and its own regulations.
2. The investment policy is designed to accomplish the following:
 - a. Maximize investment returns while minimizing risk.
 - b. Maintain a level of liquidity to ensure that unanticipated cash needs are met.
 - c. Allow for diversification of the Village's portfolio.
 - d. Recognize the impact of the Village's investment program on the local economy.

PURCHASING

1. The Village will maintain a purchasing policy featuring a centralized purchasing department in accordance with the State of New Mexico Procurement Code.
2. The Governing Body has adopted a Resolution enacting Village procurement regulations that provide for:
 - a. The control of expenditures within appropriations of the adopted budget.
 - b. All purchases being made at the most effective and economic prices possible.

BUDGET PRIORITIES

1. Expenditures designed to promote, enhance, or ensure public health, safety and welfare.
2. Expenditures necessary to comply with state and federal laws or regulations.
3. Expenditures necessary to deliver the "basic services" to the residents and businesses of the Village.
4. Expenditures when it is verifiable that after being made will reduce ongoing maintenance and operating expenditures by either reducing overall costs or avoiding anticipated costs.
5. Expenditures that will verifiably enhance economic development.
6. Expenditures designed to provide for greater internal controls and, therefore, enhance financial accountability.

7. Expenditures for employee training and deduction aimed at making Village personnel more proficient and productive in performing their duties.
8. Expenditures designed to provide for improved information management in order to provide for enhanced decision-making.
9. Expenditures designed to enhance future planning of the community's needs.

BUDGET PROCEDURES

The budget process begins with the distribution of Budget Preparation Packages to the department heads. Each Department Head meets with his/her employees to review the worksheets for the operations of the department, personnel requirements, and capital outlay. Every employee in the Village is encouraged to make suggestions and/or recommendations during the budget process. The budget worksheets for the operations of the departments contain four columns (1) prior year actual, (2) current year budget, (3) proposed budget, and (4) percent change. Columns 1, 2, and 3 contain the financial information to be used by the department head as a guide to complete the proposed budget. It is assumed that the past financial needs are a good indication as to the future financial needs and the budget is projected on this basis. The worksheets for personnel requirements and capital outlay do not contain prior year actual or current year estimated, due to the fact that this information is available in each department and the projection of these categories do not require comparative data.

The Village Administrator and Finance Officer prepare the revenue budget. All revenues are budgeted with the use of comparative financial information provided by prior year actual revenues and current year estimated revenue.

When the departments have completed their budget preparation packages, each Department Head then meets with the Village Administrator to review their budget. During this meeting the budget is refined and prioritized.

After the Village Administrator reviews the expenditures and revenues, a budget workshop is scheduled with the Village Mayor and Council for budget review. The Village Governing Body reviews the budget at the workshop, where the budget is again refined and prioritized.

When the budget has been finalized by the Village Governing Body, it is compiled by the Finance Department and the following procedures are followed for formal adoption of the budget:

1. The Village Administrator submits to the Governing Body the operating budget for the fiscal year commencing the following July 1st, which must be approved before the preceding June 1st. The operating budget includes proposed expenditures, and the means of financing them.
2. The operating budget is then submitted to the State of New Mexico Department of Finance and Administration (DFA), Local Government Division for preliminary approval. Section 6-6-2, NMSA, 1978 Compilation requires that the

DFA review and approve final budgets prior to the first Monday in September.

3. Upon completion of the closing of the previous fiscal year, the Village Finance Department reconciles cash balances forward, and budget to actual conditions. A finalized budget is compiled with all changes effected by the previous year-end closing and any adjustments made by DFA. This is then submitted to the Village Administrator for review.

AMENDMENTS TO FISCAL YEAR BUDGET

During the fiscal year, the Village Administrator has the authority to transfer budgeted amounts within the operational expense budget of a department (i.e. from one line item in operations to another in operations). However, the Council must approve all other budget transfers from one budget category to another (i.e. from Capital Outlay to Operating). All other revisions in regards to changing the overall budget require a resolution by the Village Governing Body and DFA approval.

Staff perform monthly budget reviews for each Department/Fund. The Governing Body holds a semi-annual budget review, and at this time a resolution is prepared for any necessary additions or adjustments to the budget.

The Village maintains control of the budget through the Department Heads and the purchasing program. The Department Heads are responsible for keeping within the budget and maintaining control by carefully planning and monitoring their monthly financial reports and daily activities. The purchasing program was implemented in July 1992, and is used to monitor line item expenditures at the time any purchases are made. The program allows the Purchasing Agent to dishonor a Purchase Order for any line item shown over budget. Since a Purchase Order is required for all purchases, this program assists the Department Heads, as well as management, in controlling the fiscal year budget.

Total Operating Budget Summary

Summary

The tables, charts and graphs that follow illustrate the Village's resources and the application of those resources, as approved by Council.

The Budget Recap (Table 1, page 17) is the Fiscal Year 2013-14 budget summary of all fund types combined. The total estimated revenues are \$39,114,643, which is a 21% increase from last year. Chart 1 presents a summary of revenues by fund type, including transfers in, which are shown in Table 2.

The total combined expenditure budget is \$40,499,948, which represents a 13.9% increase from the prior year. Chart 2 presents a summary of expenditures by fund type, including transfers out, which are also shown in Table 2. The Village is estimating a decrease in its cash balance reserves for all funds.

Total capital expenditures for all funds combined are estimated at \$13,115,187.

Municipal Gross Receipts Tax

Municipal Gross Receipts Tax (GRT) is a tax authorized pursuant to New Mexico State Statutes, and implemented by local governments, and collected from retailers on goods and services sold. The Village of Los Lunas imposes the maximum gross receipts tax rate authorized, which is 1.5625%.

As the Village's largest revenue source, GRT is highly responsive to changes in economic activity. Because the Village previously experienced growth rates exceeding 10% annually, the economic fluctuation may affect the collections from year to year, depending on the current growth rate for that year. Gross Receipts Tax (GRT), in Fiscal Year 2012-13, increased by 1.88% compared to Fiscal Year 2011-12. Using a conservative approach, due to continued economic uncertainty, no change was budgeted in GRT revenue for Fiscal Year 2013-14, except for a small increase in the Infrastructure Fund.

For every \$1 in Sales, 7.5625% is collected in Gross Receipts Tax (GRT). This is broken down as illustrated in Table 3: Schedule of Taxing Authority. Graph 1 shows the past ten years of GRT collections, while Table 4 presents ten years of GRT collections with the percentage change for each year. The citizens of Los Lunas previously approved the passage of a 1/8 cent gross receipts tax to be dedicated to infrastructure projects. The tax became effective 1/1/2002.

Property Tax

The Village of Los Lunas currently imposes a property tax rate of \$7.65 per \$1,000, which is the maximum property tax rate authorized. In Fiscal Year 2013-14, this will generate approximately \$2,337,168 (including delinquencies). Table 3 illustrates the property tax rate and valuation broken down between residential and nonresidential property for the 2012 tax year. Graph 2 presents dwelling unit information for the past ten years.

The Village currently does not have any general obligation bonds in place.

Table 1: BUDGET RECAP (All Funds Combined)

MUNICIPAL BUDGET							
VILLAGE OF LOS LUNAS		FISCAL YEAR 2013/2014			NUMBER	FULL TIME	178
COUNTY OF VALENCIA					OF	PART TIME	14
					EMPLOYEES	TOTAL	192
		2012					
		FINAL	OPERATING				
		VALUATION	TAX RATE	PRODUCTION			
	RESIDENTIAL	\$ 241,497,311	X 0.007529	= \$ 1,818,233			
	NON-RESIDENTIAL	\$ 87,300,789	X 0.007650	= \$ 667,851			
	OIL & GAS		X	= -			
		TOTAL PRODUCTION =		\$ 2,486,084			
FUND NO.	FUND	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	NET CASH TRANSFERS	BUDGETED EXPEND.	ESTIMATED ENDING CASH BALANCE	LOCAL Non-Budgeted Reserve Requirements
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11	GENERAL FUND	\$ 4,899,895	15,314,033	(370,623)	16,714,912	3,128,392	1,392,909
SPECIAL REVENUE FUNDS							
21	FIRE FUND	\$ -	101,936		101,936	-	
22	RECREATION FUND	\$ 271,455	141,929		146,296	267,088	
23	POLICE PROGRAM FUND	\$ -	18,000		18,000	-	
25	INFRASTRUCTURE FUND	\$ 2,338,809	5,073,172	(550,000)	3,655,016	3,206,965	
16	LODGERS TAX FUND	\$ 88,913	56,384		53,000	92,296	
17	MUNICIPAL STREET FUND	\$ 616,605	436,148	(60,610)	350,969	641,175	
26	LOCAL GOV. COR. FUND	\$ 98,193	49,328		49,328	98,193	
27	LAW ENFORCEMENT FUND	\$ -	41,600		41,600	-	
39	EMERG. MEDICAL SER. FUND	\$ -	10,247		10,247	-	
Total Special Revenue Funds		\$ 3,413,975	5,928,744	(610,610)	4,426,392	4,305,717	-
DEBT SERVICE FUNDS							
32	G.R.T. REV. BOND 2003A GF	\$ 212,557	32	852,075	852,075	212,589	
Total Debt Service Funds		\$ 212,557	32	852,075	852,075	212,589	-
ENTERPRISE FUNDS							
41	WATER/SEWER FUND	\$ 1,039,247	10,058,654	(57,376)	10,393,198	647,328	
41A	METER DEPOSIT FUND	\$ 258,065				258,065	
43	SOLID WASTE FUND	\$ 2,659,428	2,357,572	(15,060)	2,578,439	2,423,501	
Total Enterprise Funds		3,956,740	12,416,226	(72,436)	12,971,637	3,328,894	-
TRUST AND AGENCY FUNDS							
28	COURT TRUST FUND	\$ 2,249	15,390	-	15,390	2,249	
29	LDWI GRANT FUND	\$ 235,477	415,574	(5,147)	645,300	603	
44	CENTRAL SOLID WASTE AUTHORITY	\$ 848,031	332,884	-	130,322	1,050,593	
45	REGIONAL DISPATCH FUND	\$ 376,970	3,637,919	(20,570)	3,637,920	356,398	
60	EMPLOYEE BENEFIT FUND	\$ 1,445,887	103,841	227,311	156,000	1,621,040	
Total Trust and Agency Funds		\$ 2,908,613	4,505,608	201,594	4,584,932	3,030,882	-
CAPITAL PROJECT FUNDS							
58	TRANS. BUILDING PROJECT	-	950,000	-	950,000	-	
Total Capital Project Funds		-	950,000	-	950,000	-	-
GRAND TOTAL ALL FUNDS		\$ 15,391,781	\$ 39,114,643	\$ 0	\$ 40,499,948	\$ 14,006,474	\$ 1,392,909

Table 2: SCHEDULE OF TRANSFERS

11 GENERAL FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
6000	TRANSFER TO GROSS RECTS. REV. BOND 2003A	\$ (361,125)	\$ (302,075)	\$ (302,075)	0.0%
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (160,432)	\$ (162,527)	\$ (168,548)	3.7%
6050	TRANSFER TO LDWI GRANT FUND	\$ (121,000)	\$ -	\$ -	0.0%
348-3080	TRANSFER FROM WATER/SEWER FUND	\$ -	\$ 100,000	\$ 100,000	0.0%
492	TOTAL TRANSFERS	\$ (642,557)	\$ (364,602)	\$ (370,623)	1.7%
	GENERAL FUND TRANSFERS	\$ (642,557)	\$ (364,602)	\$ (370,623)	1.7%

25 INFRASTRUCTURE FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
6040	TRANSFER TO GROSS RECTS. REV. BOND 2003A	\$ (565,500)	\$ (550,000)	\$ (550,000)	0.0%
492	TOTAL TRANSFERS	\$ (565,500)	\$ (550,000)	\$ (550,000)	0.0%
	INFRASTRUCTURE FUND TRANSFERS	\$ (565,500)	\$ (550,000)	\$ (550,000)	0.0%

41 WATER/SEWER FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (18,658)	\$ (18,444)	\$ (17,986)	-2.5%
6055	TRANSFER TO GENERAL FUND	\$ (100,000)	\$ (100,000)	\$ (100,000)	0.0%
348-3080	TRANSFER FROM MUNICIPAL STREET IMPROVEMENT FUN	\$ (60,610)	\$ 60,610	\$ 60,610	0.0%
492	TOTAL TRANSFERS	\$ (179,268)	\$ (57,834)	\$ (57,376)	-0.8%
	WATER/SEWER FUND TRANSFERS	\$ (179,268)	\$ (57,834)	\$ (57,376)	-0.8%

43 SOLID WASTE FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (15,987)	\$ (14,776)	\$ (15,060)	1.9%
492	TOTAL TRANSFERS	\$ (15,987)	\$ (14,776)	\$ (15,060)	1.9%
	SOLID WASTE FUND TRANSFERS	\$ (15,987)	\$ (14,776)	\$ (15,060)	1.9%

Table 2: SCHEDULE OF TRANSFERS (Continued)

45 REGIONAL DISPATCH FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (20,313)	\$ (20,584)	\$ (20,570)	-0.1%
492	TOTAL TRANSFERS	\$ (20,313)	\$ (20,584)	\$ (20,570)	-0.1%
REGIONAL DISPATCH FUND TRANSFERS		\$ (20,313)	\$ (20,584)	\$ (20,570)	-0.1%

29 LDWI GRANT FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (4,199)	\$ (6,042)	\$ (5,147)	-14.8%
395-6085	TRANSFER FROM GENERAL FUND	\$ (121,000)	\$ -	\$ -	0.0%
492	TOTAL TRANSFERS	\$ (125,199)	\$ (6,042)	\$ (5,147)	-14.8%
LDWI GRANT FUND TRANSFERS		\$ (125,199)	\$ (6,042)	\$ (5,147)	-14.8%

17 MUNICIPAL STREET IMPROVEMENT FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
6040	TRANSFER TO WATER/SEWER	\$ -	\$ (60,610)	\$ (60,610)	0.0%
492	TOTAL TRANSFERS	\$ -	\$ (60,610)	\$ (60,610)	0.0%
MUNICIPAL STREET IMPROVEMENT FUND TRANSFERS		\$ -	\$ (60,610)	\$ (60,610)	\$ -

Chart 1: Summary of Revenues by Fund Type

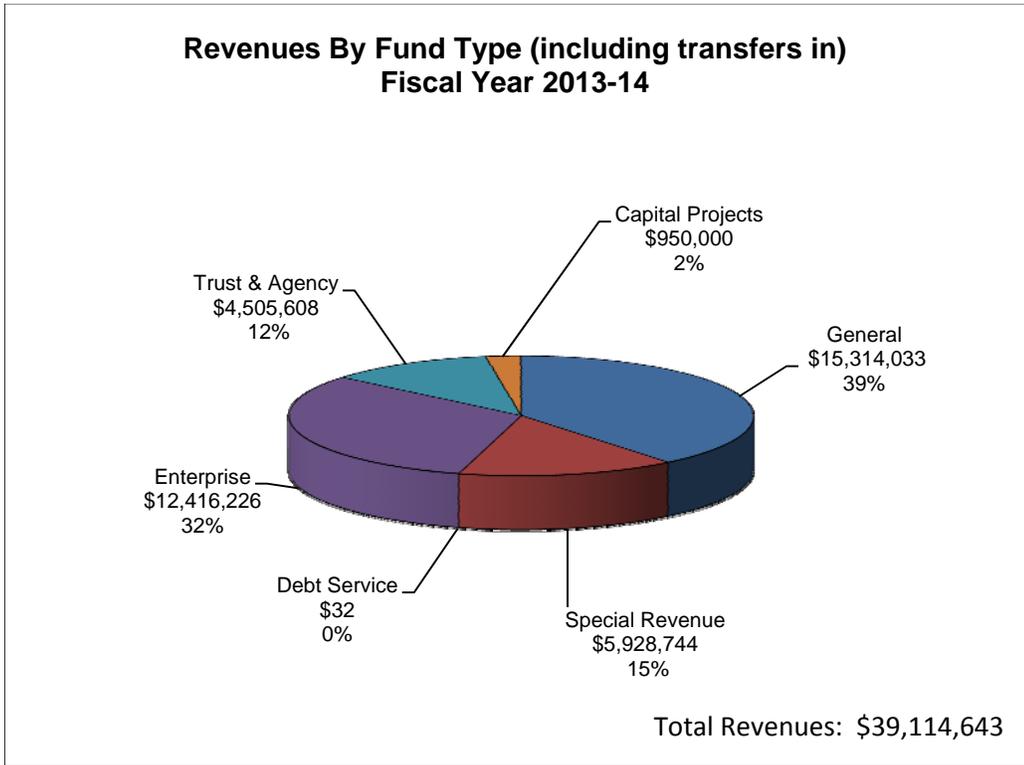


Chart 2: Summary of Expenditures by Fund Type

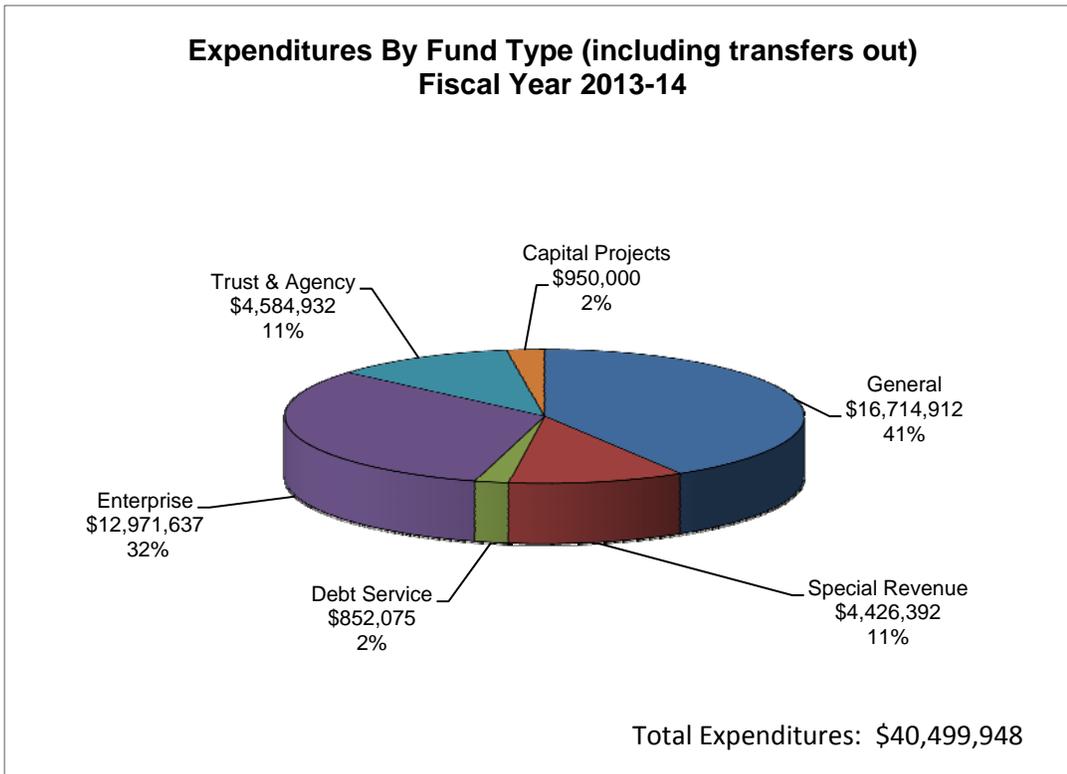


Table 3: Schedule of Taxing Authority

SCHEDULE OF TAXING AUTHORITY IMPOSED BY THE VILLAGE OF LOS LUNAS FOR FISCAL YEAR 2013-14	
GROSS RECEIPTS TAX IMPOSED BY THE VILLAGE OF LOS LUNAS	
LOCAL OPTION TAX	
Municipal Gross Receipts Tax.....	1.0000%
Special Municipal Gross Receipts Tax.....	0.2500%
Environmental Municipal Gross Receipts Tax.....	0.0625%
Infrastructure Municipal Gross Receipts Tax [Bonds & Infrastructure Projects].....	0.1250%
Infrastructure Municipal Gross Receipts Tax [Special Obligation Bonds].....	0.1250%
STATE SHARED TAX - Returned to the Village of Los Lunas.....	1.2250%
Total Gross Receipts Tax Received by the Village of Los Lunas.....	2.7875%
GRT imposed by Valencia County affecting the Village of Los Lunas.....	0.8750%
GRT imposed by the State of New Mexico (Net of State Share 1.225 Returned to Los Lunas).....	3.9000%
GROSS RECEIPTS TAX RATE FOR THE VILLAGE OF LOS LUNAS.....	7.5625%
PROPERTY TAX IMPOSED BY THE VILLAGE OF LOS LUNAS	
The Village of Los Lunas currently imposes a Property Tax Rate of \$7.65 per \$1,000 which is the maximum Property Tax rate authorized.	
RESIDENTIAL VALUATION - 2012 TAX YEAR.....	\$ 241,497,311
NON-RESIDENTIAL VALUATION - 2012 TAX YEAR.....	\$ 87,300,789
TOTAL VALUATION - 2012 TAX YEAR.....	\$ 328,798,100
BONDING CAPACITY	
ASSESSED VALUATION.....	\$ 328,798,100
LIMITATION.....	4%
BONDING CAPACITY.....	\$ 13,151,924
LESS: OUTSTANDING G.O. BONDS.....	\$ -
NET BONDING CAPACITY.....	\$ 13,151,924

Graph 1: Ten Year Gross Receipts Tax Revenue

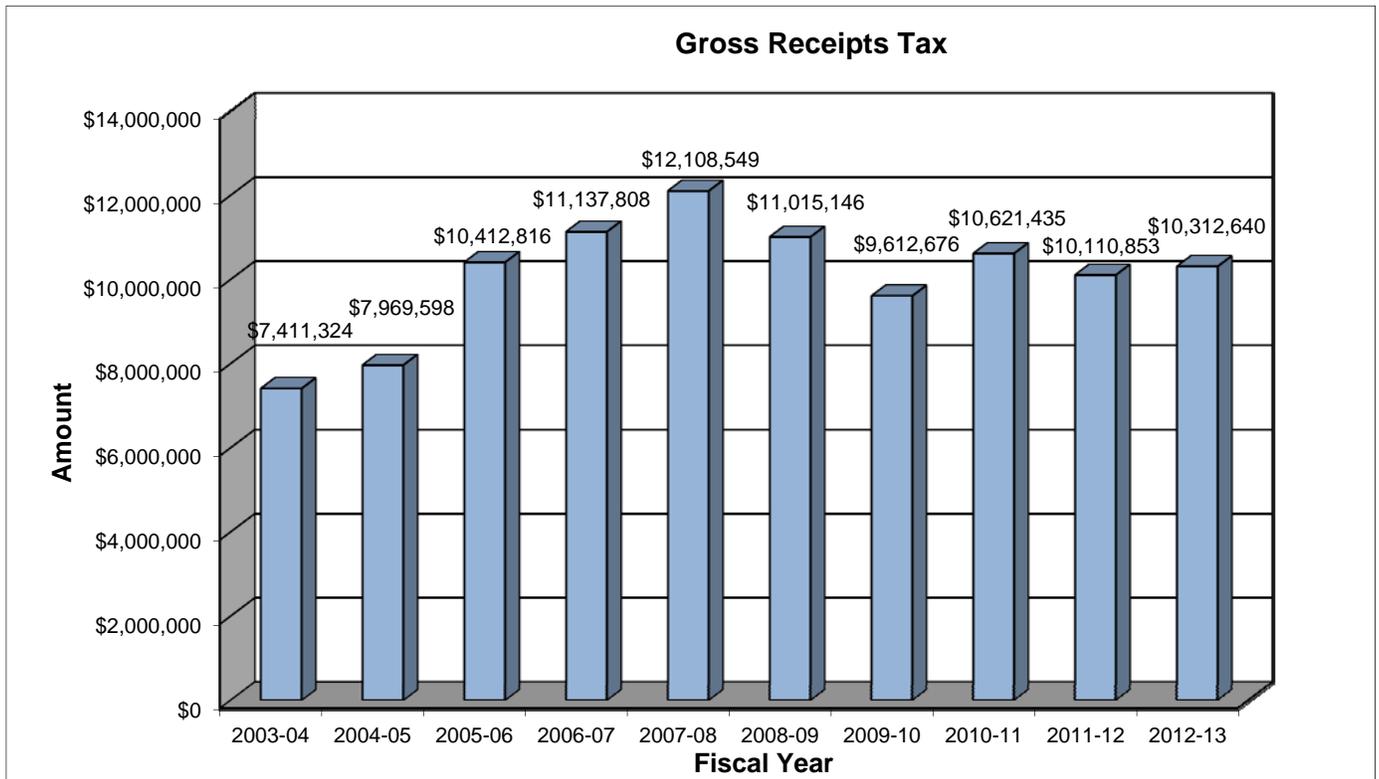
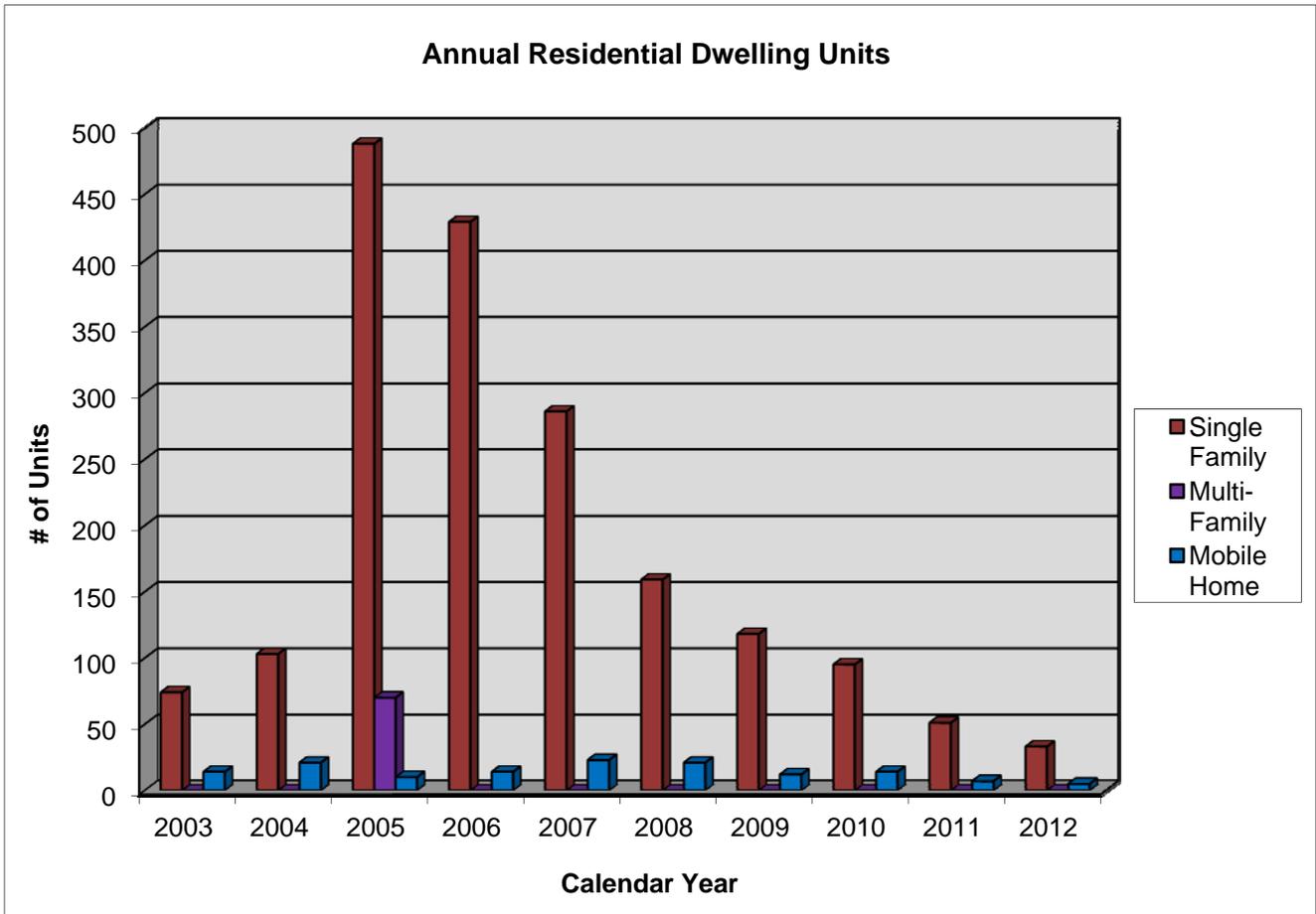


Table 4: Ten Year Gross Receipts Tax Revenue with Percentage Change from Previous Year

GROSS RECEIPTS TAX REVENUE WITH PERCENTAGE CHANGE FROM PREVIOUS YEAR									
2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
\$7,411,324	\$7,969,598	\$10,412,816	\$11,137,808	\$12,108,549	\$11,015,146	\$9,612,676	\$10,621,435	\$10,110,853	\$10,312,640
29.89%	7.53%	30.66%	6.96%	8.72%	-9.03%	-12.73%	10.49%	-4.81%	1.88%

Graph 2: Residential Dwelling Units



Personnel Services

Summary of Personnel Services

The following table and charts present the Village of Los Lunas Personnel Schedule for Fiscal Year 2013-14.

Table 5 is a summary of personnel services. Total wages and each benefit category is presented for each department and summarized between the General Fund, Enterprise Funds, and Trust and Agency Funds.

The pie charts illustrate the appropriations of Personnel Services by Fund Type as well as by Wages and Benefits. Chart 3 shows that the General Fund accounts for 72.8% of Village personnel services. Village services such as Streets, Police, Fire, and Administration are accounted for in the General Fund. Trust and Agency Funds and Enterprise Funds account for 11.5% and 15.7% of Village personnel services, respectively.

Chart 4 illustrates the breakdown of wages and benefits by category. The Village of Los Lunas continues with the implementation a salary plan based on a policy that the Village will pay employees at 100% of the prevailing rates paid for similar occupations by the public and private employers with whom we compete for high quality staff, if financially able, based on the non-weighted average rates of designated comparator employers.

There are a total of 192 authorized positions included in the budget (178 full-time, 14 part-time). No new positions have been included, however, eleven “position reclassifications” were approved by the Village Council to bring current job titles, job descriptions, and salary ranges in line with current job duties, responsibilities, and market rates. These positions include:

1. Administrative Assistant to Budget and Management Analyst (Administration)
2. Administrative Secretary to Deputy Clerk (Administration)
3. Computer Specialist to Information Technology Manager (Administration)
4. Meter Reader Laborer/Public Works Technician to Water Maintenance Operator (Public Works)
5. Meter Reader Laborer/Public Works Technician to Sewer Maintenance Operator (Public Works)
6. Waste Water Treatment Plant Laborer to Laboratory Technician Assistant/Operator (Public Works)
7. Director of Parks, Recreation and Streets to Director of Community Services (Community Services)
8. Part-time Bailiff to Part-time Court Clerk (Municipal Court)

Personnel Services (Continued)

- 9. Assistant Court Clerk to Court Clerk (Municipal Court)
- 10. Assistant Court Clerk to Court Clerk (Municipal Court)
- 11. Court Clerk to Chief Court Clerk (Municipal Court)

Chart 3: Summary of Personnel Services by Fund Type

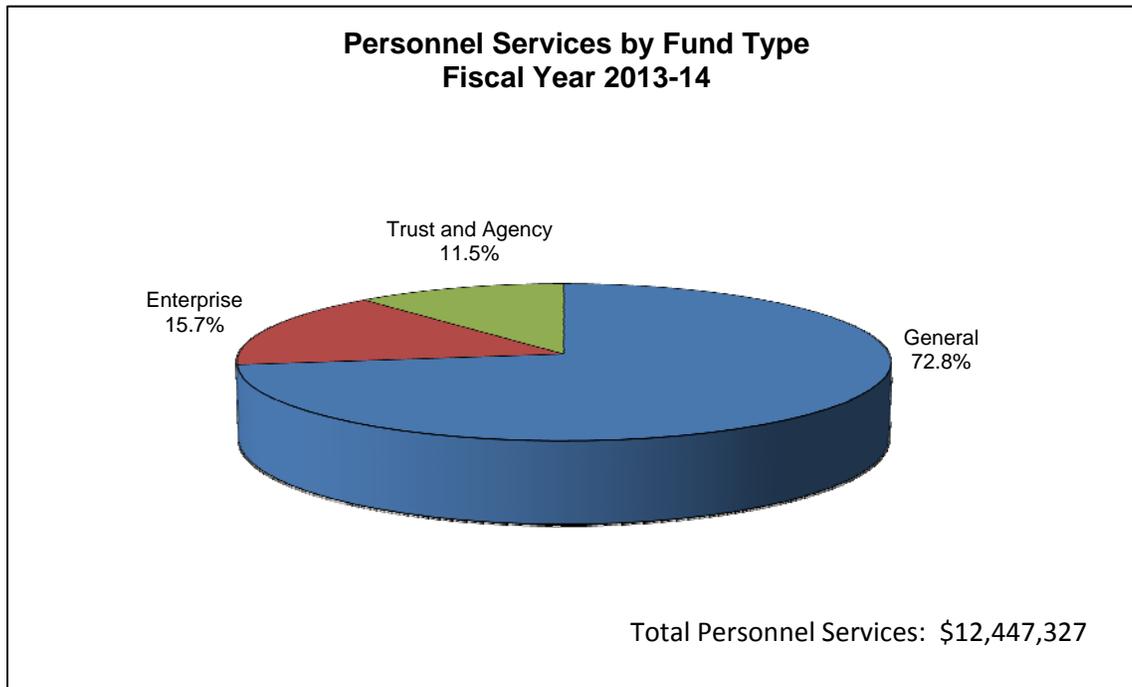
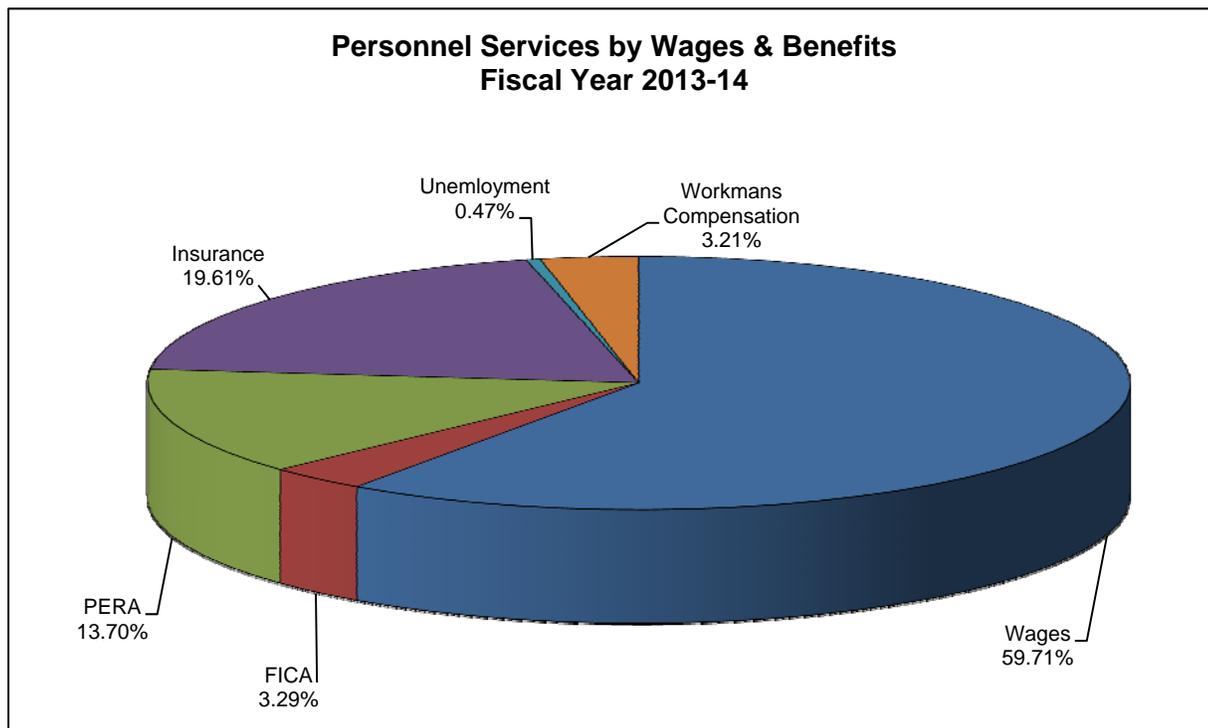


Table 5: Summary of Personnel Services

Village of Los Lunas Personnel Services Summary Fiscal Year 2013-14								
GENERAL FUND - DEPARTMENT	No. of Employees*	Wages	FICA	PERA	Insurance	Unemployment	Workmans Compensation	Total
Administration	18	\$813,998	\$62,271	\$146,681	\$271,224	\$6,140	\$5,197	\$1,305,511
Municipal Court	4	\$160,925	\$12,311	\$30,596	\$54,245	\$706	\$1,027	\$259,810
Police	40	\$1,914,567	\$33,283	\$572,341	\$542,448	\$15,317	\$140,877	\$3,218,833
Fire	16	\$779,193	\$12,918	\$245,046	\$216,979	\$6,274	\$49,607	\$1,310,017
Street	7	\$235,612	\$18,024	\$44,796	\$94,928	\$1,885	\$32,827	\$428,072
Parks	18	\$763,499	\$58,867	\$140,654	\$244,102	\$6,156	\$45,160	\$1,258,438
Library	12	\$271,130	\$20,741	\$51,549	\$122,051	\$2,169	\$2,126	\$469,766
Community Development	8	\$350,196	\$26,790	\$66,581	\$108,490	\$2,802	\$8,018	\$562,877
Fleet Maintenance	4	\$146,579	\$11,213	\$27,868	\$54,245	\$1,173	\$10,228	\$251,306
Total	127	\$5,435,699	\$256,418	\$1,326,112	\$1,708,712	\$42,622	\$295,067	\$9,064,630
ENTERPRISE FUNDS								
Treatment Plant	10	\$355,174	\$27,171	\$67,527	\$135,612	\$2,841	\$20,844	\$609,169
Water/Sewer Utility	8	\$244,345	\$18,692	\$46,456	\$108,490	\$1,955	\$14,340	\$434,278
Solid Waste	16	\$501,998	\$38,403	\$95,442	\$203,418	\$4,016	\$63,983	\$907,260
Total	34	\$1,101,517	\$84,266	\$209,425	\$447,520	\$8,812	\$99,167	\$1,950,707
TRUST and AGENCY FUNDS								
LDWI	6	\$209,881	\$16,056	\$39,904	\$54,245	\$1,679	\$1,340	\$323,105
Regional Dispatch	25	\$685,667	\$52,454	\$130,362	\$230,540	\$5,485	\$4,377	\$1,108,885
Total	31	\$895,548	\$68,510	\$170,266	\$284,785	\$7,164	\$5,717	\$1,431,990
TOTAL PERSONNEL SERVICES	192	\$7,432,764	\$409,194	\$1,705,803	\$2,441,017	\$58,598	\$399,951	\$12,447,327

*Excludes Elected Officials

Chart 4: Summary of Wages and Benefits by Category



GENERAL FUND OVERVIEW

Revenues

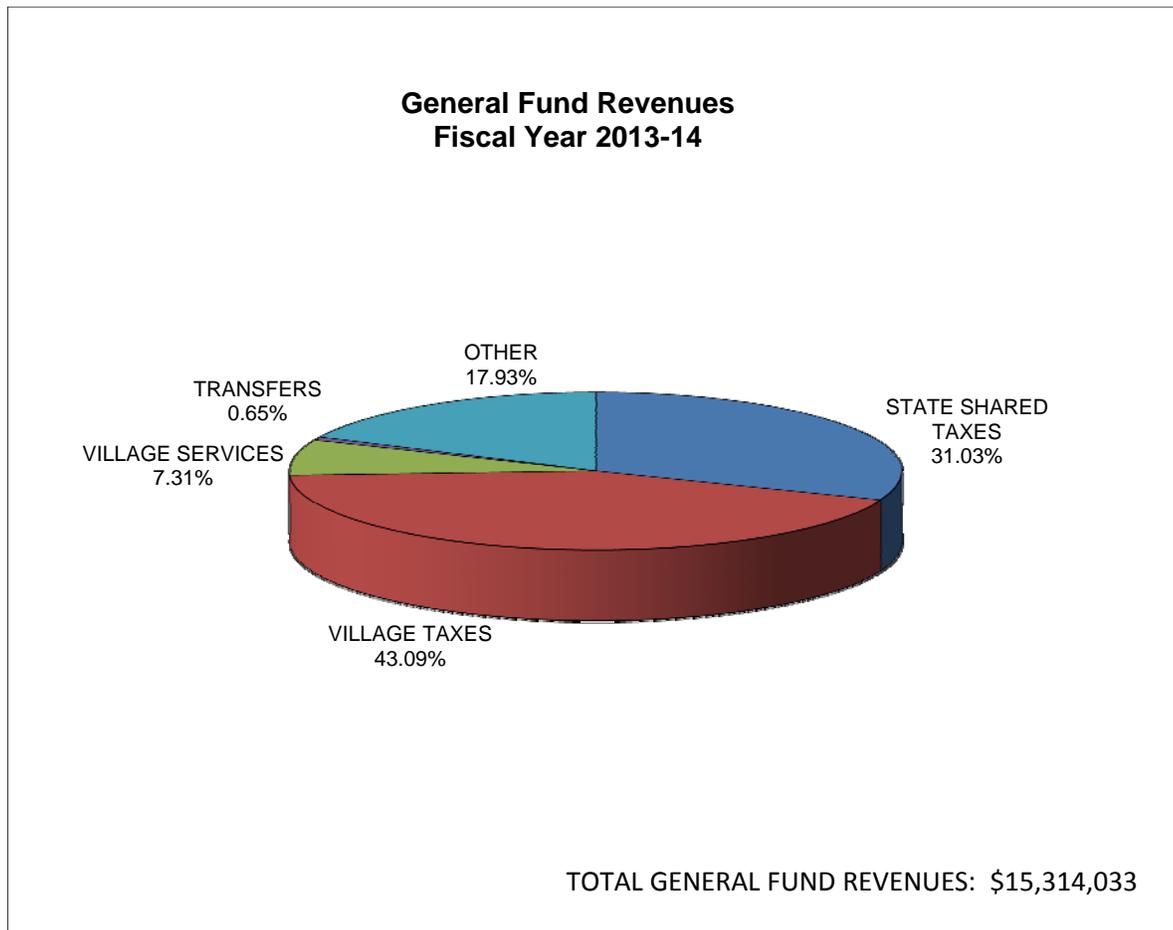
Chart 5 presents the General Fund Revenues (\$15,314,033) by Category. Taxes, both State shared and Village imposed, make up approximately 74% of the General Fund revenues. The second major source of revenues is Village Services. Based on this year's estimated revenues, total revenue for the General Fund is projected to increase by 2.9%.

Expenditures

Graph 3 presents the General Fund Wages and Benefits by Department. General Fund Wages & Benefits represent 54% of the General Fund Expenditures. This ratio reflects the fact that the Village is utilizing 46% of its budget to provide services to the citizens of Los Lunas in categories other than wages and benefits.

Total General Fund capital outlay for Fiscal Year 2013-14 is budgeted at \$3,790,693.

Chart 5: Summary of General Fund Revenues by Category



Graph 3: Summary of General Fund Wages and Benefits by Department

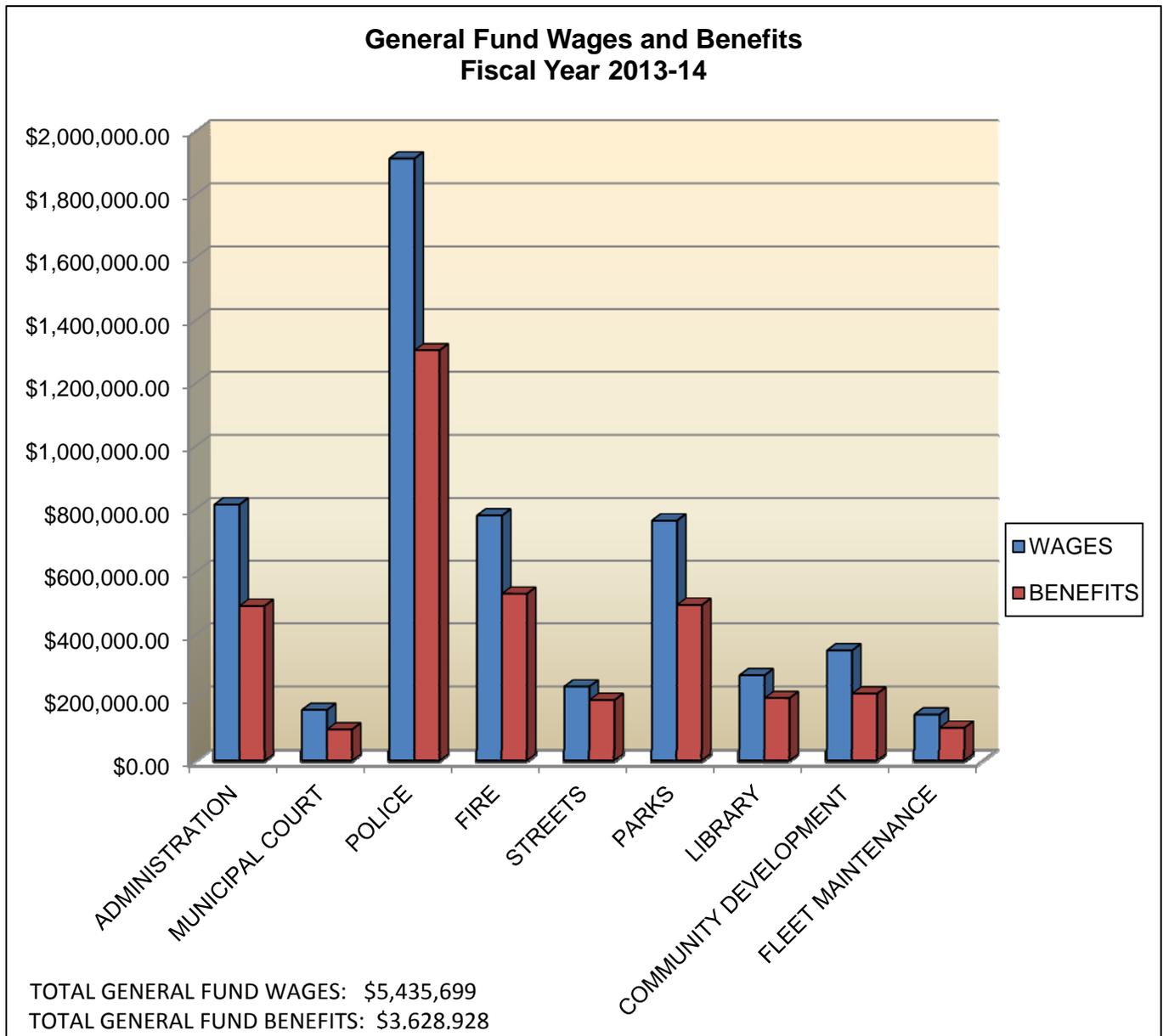


Table 6: GENERAL FUND REVENUES

(11) GENERAL FUND REVENUES					
		2012			
		FINAL	OPERATING		
		VALUATION	TAX RATE	PRODUCTION	
	RESIDENTIAL	\$ 241,497,311	0.007529	\$	1,818,233
	NON-RESIDENTIAL	\$ 87,300,789	0.007650	\$	667,851
	TOTAL PRODUCTION	\$ 328,798,100			\$ 2,486,084
GENERAL FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
4101	CURRENT PROPERTY TAXES	\$ 2,331,551	\$ 2,226,614	\$ 2,337,168	5.0%
4100	PILOT REVENUE	\$ 177,306	\$ 177,306	\$ 177,306	0.0%
300	TOTAL PROPERTY TAXES	\$ 2,508,857	\$ 2,403,920	\$ 2,514,474	4.6%
4103	ELECTRICAL	\$ 359,674	\$ 241,909	\$ 241,909	0.0%
4104	GAS	\$ 54,552	\$ 58,440	\$ 45,913	-21.4%
4105	TELEPHONE	\$ 24,943	\$ 32,299	\$ 32,843	1.7%
4106	CABLE VISION	\$ 55,268	\$ 55,337	\$ 48,391	-12.6%
320-4107	1% GROSS RECEIPTS TAX	\$ 3,490,766	\$ 3,714,733	\$ 3,714,733	0.0%
310	TOTAL VILLAGE IMPOSED TAXES	\$ 9,002,916	\$ 4,102,718	\$ 4,083,789	-0.5%
4012	DOG LICENSES	\$ 4,228	\$ 4,392	\$ 4,137	-5.8%
4108	LIQUOR LICENSES	\$ 4,400	\$ 800	\$ 800	0.0%
4109	BUSINESS REGISTRATIONS	\$ 23,466	\$ 23,000	\$ 23,000	0.0%
4111	BUILDING PERMITS	\$ 65,992	\$ 67,823	\$ 37,897	-44.1%
4112	OTHER PERMITS	\$ 2,028	\$ 1,535	\$ 1,535	0.0%
330	TOTAL LICENSES, REGISTRATIONS, PERMITS	\$ 100,114	\$ 97,550	\$ 67,370	-30.9%
4114	AUTO 10%	\$ 95,436	\$ 81,749	\$ 101,728	24.4%
4115	AUTO 15%	\$ 33,784	\$ 28,937	\$ 36,557	26.3%
4116	CIGARETTE 2%	\$ 12	\$ -	\$ -	0.0%
4117	GROSS RECEIPTS 1.225	\$ 4,416,101	\$ 4,613,026	\$ 4,613,026	0.0%
340	TOTAL STATE SHARED TAXES	\$ 4,545,333	\$ 4,723,713	\$ 4,751,311	0.6%
3080	PAYMENT FROM WATER/SEWER FUND	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
348	TOTAL TRANSFER REVENUE	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
4011	PARK IMPACT FEES	\$ 98,220	\$ -	\$ -	0.0%
4118	PRINTING & COPYING	\$ 507	\$ 488	\$ 488	0.0%
4119	SPECIAL POLICE SERVICES	\$ 6,771	\$ 8,511	\$ 8,511	0.0%
4120	PAVING CUTS	\$ 600	\$ 450	\$ 2,000	344.4%
4121	SUB DIV. & ENGR. FEES	\$ 1,510	\$ 3,000	\$ 3,000	0.0%
4122	SALE MAPS & PUBLICATIONS	\$ 38	\$ 100	\$ 100	0.0%
4123	SOLID WASTE BOOKKEEPING CHARGE	\$ 69,678	\$ 69,678	\$ 69,678	0.0%
4124	WATER/SEWER BOOKKEEPING CHARGE	\$ 806,398	\$ 806,398	\$ 806,398	0.0%
4136	RIO METRO TRANSPORTATION REVENUES	\$ 195,304	\$ 180,000	\$ 170,000	-5.6%
4163	FISCAL A GENT - VRECC	\$ 49,610	\$ 49,610	\$ 54,574	10.0%
4163	FISCAL A GENT - CSWA	\$ 9,760	\$ 4,261	\$ 4,261	0.0%
350	TOTAL VILLAGE-PROVIDED SERVICES	\$ 1,238,396	\$ 1,122,496	\$ 1,119,010	-0.3%

Table 6: GENERAL FUND REVENUES (Continued)

360-4170	PARKS CITATION REVENUE	\$ 100	\$ -	\$ -	0.0%
360-4125	COURT FINES	\$ 69,997	\$ 69,000	\$ 69,000	0.0%
360	TOTAL FINES	\$ 70,097	\$ 69,000	\$ 69,000	0.0%
306-4060	INTEREST REVENUES	\$ 11,687	\$ 11,545	\$ 1,883	-83.7%
4014	OTHER ADMIN REVENUES	\$ 35,914	\$ 20,000	\$ 20,000	0.0%
4127	COPIES & DONATIONS	\$ 6,934	\$ 1,044	\$ 1,044	0.0%
4128	SALE OF FIXED ASSETS	\$ -	\$ 1,000	\$ 1,000	0.0%
4089	FACILITY USAGE REVENUES	\$ 1,435	\$ 1,000	\$ 1,000	0.0%
370	TOTAL MISC REVENUES	\$ 55,970	\$ 34,589	\$ 24,927	-27.9%
4004	LIBRARY CONTRIBUTIONS	\$ 199	\$ 100	\$ 100	0.0%
4009	GRANT REVENUES STATE AID	\$ 8,966	\$ 8,966	\$ 12,000	33.8%
4010	LIBRARY SALES	\$ 3,367	\$ 2,200	\$ 200	-90.9%
4018	LIBRARY BOOK FINES	\$ 4,697	\$ 4,200	\$ 4,200	0.0%
4019	MUSEUM SALES	\$ -	\$ -	\$ 2,800	100.0%
4021	LIBRARY PRINTING REVENUE	\$ 7,021	\$ 6,200	\$ 5,340	-13.9%
380	TOTAL LIBRARY REVENUES	\$ 24,250	\$ 21,666	\$ 24,640	13.7%
4009	COPS HIRING PROGRAM	\$ 67,495	137,060	136,749	-0.2%
4045	EMS GRANT REVENUES	\$ 114,986	114,235	114,235	0.0%
4055	STATE GRANTS - NM HWY & TRANS, TRAFFIC SAFETY E	\$ 46,651	74,912	60,000	-19.9%
4056	DRUG ASSET FORFEITURE	\$ 887	5,000	5,000	0.0%
4071	POLICE PAID DETAILS, OT - PRIVATE BUSINESS VENDORS	\$ -	\$ -	50,000	100.0%
4091	FEDERAL GRANTS - DOJ VEST PROGRAM, BYRNE, HOME	\$ -	\$ -	25,000	100.0%
385	TOTAL PUBLIC SAFETY REVENUES	\$ 230,019	\$ 330,762	\$ 390,984	18.2%
4053	LOS LUNAS SCHOOLS	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
4054	VALENCIA COUNTY	\$ -	\$ 2,500	\$ 3,000	20.0%
4058	PAINTBALL FACILITY REVENUE	\$ 15,809	\$ 22,000	\$ 12,500	-43.2%
4059	SUMMER RECREATION FEES	\$ 16,856	\$ 24,000	\$ 24,000	0.0%
386	TOTAL SUMMER YOUTH CONTRIBUTIONS	\$ 41,665	\$ 57,500	\$ 48,500	-15.7%
388-4009	YCC GRANT REVENUE	\$ 9,759	\$ -	\$ -	0.0%
381-4009	KEEP NM BEAUTIFUL GRANT	\$ 5,840	\$ 10,000	\$ 10,000	0.0%
393-4009	LIBRARY GO BONDS	\$ 12,282	\$ 12,681	\$ 15,706	23.9%
344-4009	LEGISLATIVE APPROPRIATION	\$ 1,022,903	\$ 1,779,587	\$ 2,065,884	16.1%
382-4009	NEW MEXICO GAME AND FISH GRANT	\$ -	\$ -	\$ 14,000	100.0%
389-4009	D.W.I. GRANT FUNDS (CDWI)	\$ 13,662	\$ 14,439	\$ 14,439	0.0%
	TOTAL GRANTS	\$ 1,064,445	\$ 1,816,707	\$ 2,120,029	16.7%
	TOTAL GENERAL FUND REVENUES	\$ 18,982,062	\$ 14,880,620	\$ 15,314,033	2.9%

ADMINISTRATION DEPARTMENT

General Fund 11 – Department 401

MISSION

To enact ordinances, regulations, and policies consistent with the Laws and Statutes of the State of New Mexico aimed at the betterment of the community; to provide professional management and leadership to both the Village Council and staff aimed at delivering services to the citizens and customers of the Village in the most economical and efficient manner possible.

DESCRIPTION

The Administration Department consists of the elected members of the Governing Body of the Village of Los Lunas, which are the Mayor and four (4) Councilors, known as the Village Council, as well as executive and administration staff. Terms of office for elected officials are four (4) years. The Mayor appoints, with confirmation of the Council, a Village Administrator, who also serves as Clerk/Treasurer. The powers and duties of the Mayor and Council are in accordance with the Laws and Statutes of the State of New Mexico, including the power to declare emergencies. Executive and administration staff work closely with the Mayor and Council to formulate policy and set goals for each department. This Department is primarily responsible for managing the administrative affairs of the Village as well as advising the Mayor and Village Council on critical issues and matters facing the Village and executing policies adopted by the Village Council.

GOALS AND OBJECTIVES

- To continually update the needs of Village operations and capital improvements through the Infrastructure Capital Improvements Program (ICIP).
- To ensure that the Village financial affairs are in sound order.
- To ensure that the Villages automated financial system is technologically current to increase cost effectiveness and efficiency when assisting Department Heads and Supervisors in monitoring Village and department operations.
- To continue the Village continuing education program to insure that employees are properly trained to perform their designated functions.
- To always seek improvement on the Village's award winning Total Quality Management System.
- To maintain a drug free workplace.

Table 7 presents the Fiscal Year 2013-14 operating budget for the Administration Department.

**Table 7: ADMINISTRATION DEPARTMENT
General Fund 11 – Department 401**

11 GENERAL FUND					
401 ADMINISTRATION					
11-401 GENERAL FUND - ADMINISTRATION PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5100	MAYOR	\$ 12,981	\$ 12,500	\$ 12,500	0.0%
5101-04	COUNCIL MEMBERS	\$ 35,312	\$ 34,000	\$ 34,000	0.0%
5105	Village Administrator	\$ 142,826	\$ 101,724	\$ 101,724	0.0%
5106	Finance Officer	\$ 71,362	\$ 69,355	\$ 69,337	0.0%
5107	Payroll/HR Specialist	\$ 39,681	\$ 44,901	\$ 44,899	0.0%
5108	Budget and Management Analyst	\$ 33,065	\$ 32,482	\$ 37,554	15.6%
5109	Deputy Clerk	\$ 33,579	\$ 32,639	\$ 34,062	4.4%
5111	Administrative Secretary	\$ 27,594	\$ 27,151	\$ 27,156	0.0%
5112	Utility Billing Clerk/Cashier	\$ 29,349	\$ 28,660	\$ 28,662	0.0%
5113	Utility Billing Supervisor	\$ 38,402	\$ 36,513	\$ 36,534	0.1%
5114	Utility Billing Clerk/Cashier	\$ 30,052	\$ 28,660	\$ 28,662	0.0%
5115	Purchasing Specialist	\$ 32,073	\$ 37,557	\$ 37,541	0.0%
5116	Office Specialist	\$ 25,615	\$ 25,450	\$ 24,950	-2.0%
5117	Human Resources Manager	\$ 53,096	\$ 66,653	\$ 66,647	0.0%
5120	Part-time Office Clerks	\$ 12,067	\$ 20,000	\$ 15,600	-22.0%
5130	Information Technology Manager	\$ -	\$ -	\$ 54,465	100.0%
5131	Computer Technician	\$ -	\$ -	\$ 42,283	100.0%
5132	Computer Technician	\$ -	\$ -	\$ 42,665	100.0%
5133	Computer Technician	\$ -	\$ -	\$ 39,005	100.0%
5134	Computer Technician	\$ -	\$ -	\$ 35,752	100.0%
		\$ 617,055	\$ 598,245	\$ 813,998	36.1%
5440	F.I.C.A EXPENSE 7.65%	\$ 37,643	\$ 46,148	\$ 62,271	34.9%
5441	P.E.R.A EXPENSE 7%	\$ 113,275	\$ 106,612	\$ 146,681	37.6%
5442	MEDICAL INS. EXPENSE	\$ 164,338	\$ 230,540	\$ 271,224	17.6%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 4,287	\$ 4,454	\$ 6,140	37.9%
5444	WORKMANS COMP. INS. EXPENSE	\$ 2,776	\$ 3,782	\$ 5,197	37.4%
		\$ 322,319	\$ 391,537	\$ 491,512	25.5%
	TOTAL ADMINISTRATION PERSONNEL SERVICES	\$ 939,375	\$ 989,782	\$ 1,305,511	31.9%
11-401 GENERAL FUND - ADMINISTRATION OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5442	EMPLOYEE ASSISTANCE PROGRAM	\$ 7,801	\$ 9,000	\$ 9,000	0.0%
5510	OFFICE SUPPLIES	\$ 22,062	\$ 25,000	\$ 20,000	-20.0%
5511	DATA PROCESSING	\$ 78,162	\$ 59,406	\$ 80,000	34.7%
5512	BOOKS & MANUALS	\$ 304	\$ 1,000	\$ 1,500	50.0%
5513	GAS & OIL FOR VEHICLES	\$ 1,121	\$ 3,000	\$ 4,600	53.3%
5514	TRAINING & SEMINARS	\$ 5,795	\$ 12,000	\$ 8,500	-29.2%
5515	PRINTING & COPYING	\$ 2,727	\$ 3,000	\$ 2,250	-25.0%
5517	PROFESSIONAL SERVICES	\$ 47,779	\$ 43,755	\$ 29,755	-32.0%
5518	POSTAGE	\$ 3,243	\$ 5,250	\$ 5,250	0.0%
5519	UTILITIES	\$ 92,977	\$ 97,000	\$ 94,000	-3.1%

Table 7: ADMINISTRATION DEPARTMENT (Continued)
General Fund 11 – Department 401

5520	ATTORNEY FEES	\$ 4,645	\$ 11,000	\$ 11,000	0.0%
5521	TELEPHONE EXPENSES	\$ 14,911	\$ 17,500	\$ 21,000	20.0%
5522	SUBSCRIPTIONS & DUES	\$ 27,957	\$ 40,000	\$ 36,000	-10.0%
5523	INSURANCE & BONDS	\$ 28,698	\$ 29,000	\$ 29,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 2,941	\$ 5,000	\$ 4,000	-20.0%
5525	BUILDING & GROUNDS MAINT.	\$ 34,301	\$ 50,000	\$ 40,000	-20.0%
5527	FLEET MAINTENANCE	\$ 2,278	\$ 5,000	\$ 5,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 36,017	\$ 34,645	\$ 37,245	7.5%
5530	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	0.0%
5531	TRAVEL EXPENSES	\$ 8,422	\$ 15,000	\$ 14,000	-6.7%
5532	AUDIT EXPENSE	\$ 70,297	\$ 63,000	\$ 63,000	0.0%
5533	ELECTION EXPENSES	\$ 10,498	\$ -	\$ 25,000	100.0%
5547	LEASE-COPIER /POSTAGE METER	\$ 27,304	\$ 23,000	\$ 26,760	16.3%
5549	SAFETY COMMITTEE AWARDS	\$ 2,264	\$ 2,500	\$ -	-100.0%
5571	BOND AGENT FEES	\$ 1,391	\$ -	\$ 1,000	100.0%
5584	VILLAGE PROMOTIONAL	\$ 17,429	\$ 15,000	\$ 13,500	-10.0%
5598	SENIOR CENTER FACILITY MAINTENANCE	\$ 35,134	\$ 24,000	\$ 22,800	-5.0%
5599	TRANSPORTATION CENTER FACILITY MAINTENANCE	\$ -	\$ -	\$ 40,000	100.0%
TOTAL ADMINISTRATION OPERATING SERVICES		\$ 586,457	\$ 593,056	\$ 644,160	8.6%
11-401 GENERAL FUND - ADMINISTRATION CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
5601	CAPITAL OUTLAY/FINANCIAL S/W & SERVER UPGRADE	\$ 21,033	\$ -	\$ -	0.0%
5602	CAPITAL OUTLAY/MUNICIPAL SOFTWARE	\$ -	\$ 24,000	\$ 287,743	1098.9%
5606	CAPITAL OUTLAY/FRED LUNA SENIOR CENTER	\$ 20,263	\$ 150,000	\$ 325,000	116.7%
5612	CAPITAL OUTLAY/VILLAGE HALL LANDSCAPING	\$ 213,121	\$ 500,000	\$ -	-100.0%
5617	CAPITAL OUTLAY/TRANSPORTATION BUILDING PHASE II	\$ 16,592	\$ 355,195	\$ 344,516	-3.0%
TOTAL ADMINISTRATION CAPITAL OUTLAY		\$ 271,009	\$ 1,029,195	\$ 957,259	-7.0%
TOTAL EXPENSES		\$ 1,796,842	\$ 2,617,033	\$ 2,906,930	11.1%
TOTAL ADMINISTRATION EXPENDITURES		\$ 1,796,842	\$ 2,617,033	\$ 2,906,930	11.1%

MUNICIPAL COURT

General Fund 11 – Department 402

MISSION

To provide adjudication of all violations of all Village Ordinances and criminal offenses that occurs within the Village of Los Lunas.

DESCRIPTION

- Arraign persons cited for Municipal Ordinances violations.
- Accept pleas.
- Conduct trials.
- Assess fines and sentences to persons guilty of violating Municipal Ordinances.
- Collect and record fines.
- Answer questions related to the function of the court system.
- Provide Village Administrator with information from the Court, as necessary.

GOALS AND OBJECTIVES

Operate an open, efficient and fair Municipal Court for the citizens of Los Lunas and guarantee due process for all persons cited for violations of the Municipal Ordinances through automation of the court system.

Table 8 presents the Fiscal Year 2013-14 operating budget for the Municipal Court.

Table 8: MUNICIPAL COURT General Fund 11 – Department 402

11 GENERAL FUND					
402 MUNICIPAL COURT					
11-402 GENERAL FUND - MUNICIPAL COURT PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5151	JUDGE	\$ 57,110	\$ 55,000	\$ 55,000	0.0%
5152	Chief Court Clerk	\$ 36,004	\$ 37,000	\$ 37,369	1.0%
5153	Court Clerk	\$ 21,256	\$ 21,554	\$ 25,418	17.9%
5154	Part-time Court Clerk	\$ 12,795	\$ 11,500	\$ 17,720	54.1%
5155	Court Clerk	\$ 21,937	\$ 21,554	\$ 25,418	17.9%
		\$ 149,102	\$ 146,608	\$ 160,925	9.8%
5440	F.I.C.A EXPENSE 7.65%	\$ 11,246	\$ 10,489	\$ 12,311	17.4%
5441	P.E.R.A EXPENSE 7%	\$ 28,318	\$ 26,068	\$ 30,596	17.4%
5442	MEDICAL INS. EXPENSE	\$ 32,403	\$ 54,245	\$ 54,245	0.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,136	\$ 484	\$ 706	45.7%
5444	WORKMANS COMP. INS. EXPENSE	\$ 865	\$ 860	\$ 1,027	19.5%
		\$ 73,968	\$ 92,145	\$ 98,884	7.3%
	TOTAL MUNICIPAL COURT PERSONNEL SERVICES	\$ 223,070	\$ 238,753	\$ 259,809	8.8%
11-402 GENERAL FUND - MUNICIPAL COURT OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5510	OFFICE SUPPLIES	\$ 3,159	\$ 4,000	\$ 6,000	50.0%
5511	DATA PROCESSING	\$ 8,107	\$ 7,193	\$ 5,000	-30.5%
5514	TRAINING & SEMINARS	\$ 2,533	\$ 4,000	\$ 3,200	-20.0%
5515	PRINTING & COPY ING	\$ 3,330	\$ 3,800	\$ 3,000	-21.1%
5518	POSTAGE	\$ 1,644	\$ 1,900	\$ 3,000	57.9%
5519	UTILITIES	\$ 8,003	\$ 9,000	\$ 8,500	-5.6%
5520	ATTORNEY FEES	\$ 10,584	\$ 15,000	\$ 10,000	-33.3%
5521	TELEPHONE EXPENSES	\$ 2,039	\$ 1,900	\$ 1,900	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 462	\$ 1,000	\$ 500	-50.0%
5523	INSURANCE & BONDS	\$ 4,355	\$ 4,410	\$ 5,747	30.3%
5524	PUBLICATIONS AND ADVERTISING	\$ 550	\$ 1,200	\$ 1,200	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 2,548	\$ 13,000	\$ 7,000	-46.2%
5528	JANITORIAL SUPPLIES	\$ 764	\$ 1,200	\$ 1,200	0.0%
5531	TRAVEL EXPENSES	\$ 77	\$ 2,400	\$ 2,000	-16.7%
5547	LEASE COPIER	\$ 796	\$ 4,800	\$ 4,000	-16.7%
5575	PRISONER MED/DETENTION	\$ -	\$ 2,500	\$ 1,875	-25.0%
	TOTAL MUNICIPAL COURT OPERATING SERVICES	\$ 48,951	\$ 77,303	\$ 64,122	-17.1%
11-402 GENERAL FUND - MUNICIPAL COURT CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
	TOTAL MUNICIPAL COURT CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
	TOTAL EXPENSES	\$ 272,021	\$ 316,056	\$ 323,931	2.5%
	TOTAL MUNICIPAL COURT EXPENDITURES	\$ 272,021	\$ 316,056	\$ 323,931	2.5%

POLICE DEPARTMENT

General Fund 11 – Department 404

MISSION

The mission of the Village of Los Lunas Police Department is to provide the best quality police services to the community, to treat all persons equally, with dignity and respect, to enforce the provisions of the U.S. and New Mexico Constitutions, to enforce state and local laws, and to work in cooperation with the Village administration, elected officials, the general public, the business community and all other community institutions.

DESCRIPTION

The Los Lunas Police Department is a progressive, proactive, full service public safety organization providing 24/7, 365 day police services to the community. We also provide radio telecommunications support for local and county police, fire and medical services within Valencia County.

GOALS AND OBJECTIVES

COMMUNITY POLICING – The Los Lunas Police Department has adopted a community policing philosophy throughout the Village, building a stronger partnership with its customers to better respond to the needs of the community. Officers are encouraged to get to know the customers residing in their assigned neighborhoods and business areas to discuss problems and solutions together.

EDUCATIONAL LAW ENFORCEMENT – The Los Lunas Police Department has adopted an educational philosophy of law enforcement with “public safety of its customers” its primary responsibility. Officers are encouraged to educate the public in the enforcement of laws with verbal or written warnings for first time offenders where appropriate.

REDUCTION OF CRIME/LIABILITY – The Los Lunas Police Department is committed to reduce crime and the fear of crime within the Village for a safer community for all its customers. We will reorganize the department to strengthen the command staff, first line supervision and criminal investigations. We have created a professional standards position to update our policies and procedures to state and national standards. We have also assigned officers to the regional drug and gang task forces, assigned an officer to the schools, assigned officers to the juvenile drug court and teen court and created an Internet and computer crimes unit.

Table 9 presents the Fiscal Year 2013-14 operating budget for the Police Department.

Table 9: POLICE DEPARTMENT

General Fund 11 – Department 404

11 GENERAL FUND					
404 POLICE DEPARTMENT					
11-404 GENERAL FUND - POLICE DEPT PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5166	Chief of Police	\$ 95,707	\$ 100,400	\$ 100,426	0.0%
5167	Assistant Chief of Police	\$ 72,295	\$ 69,361	\$ 69,329	0.0%
5168	Detective	\$ 46,032	\$ 44,711	\$ 44,691	0.0%
5171	Certified Patrolman	\$ 38,554	\$ 37,604	\$ 37,616	0.0%
5172	Partolman	\$ 43,158	\$ 43,085	\$ 34,655	-19.6%
5173	Detective	\$ 49,966	\$ 45,117	\$ 42,272	-6.3%
5174	Sergeant	\$ 49,686	\$ 45,930	\$ 45,947	0.0%
5175	Police Lieutenant	\$ 52,825	\$ 51,876	\$ 51,850	-0.1%
5176	Certified Patrolman	\$ 43,026	\$ 40,554	\$ 40,541	0.0%
5177	Certified Patrolman	\$ 43,008	\$ 40,922	\$ 40,938	0.0%
5178	Police Lieutenant	\$ 64,884	\$ 59,138	\$ 59,108	-0.1%
5179	Sergeant	\$ 45,594	\$ 45,117	\$ 45,112	0.0%
5180	Detective	\$ 43,402	\$ 42,272	\$ 42,265	0.0%
5181	Certified Patrolman	\$ 39,059	\$ 38,432	\$ 38,329	-0.3%
5182	Certified Patrolman	\$ 41,190	\$ 40,554	\$ 40,538	0.0%
5183	Sergeant	\$ 44,109	\$ 42,581	\$ 42,563	0.0%
5184	Certified Patrolman	\$ 48,153	\$ 35,392	\$ 35,383	0.0%
5185	Certified Patrolman	\$ 43,556	\$ 41,291	\$ 41,282	0.0%
5186	Police Lieutenant	\$ 52,786	\$ 51,876	\$ 51,892	0.0%
5187	Sergeant	\$ 46,086	\$ 43,085	\$ 43,088	0.0%
5188	Sergeant	\$ 38,890	\$ 38,432	\$ 42,272	10.0%
5189	Police Lieutenant	\$ 53,870	\$ 51,876	\$ 51,850	-0.1%
5191	Certified Patrolman	\$ 42,553	\$ 41,291	\$ 38,342	-7.1%
5192	Certified Patrolman	\$ 42,912	\$ 40,554	\$ 40,568	0.0%
5193	Certified Patrolman	\$ 38,447	\$ 38,432	\$ 39,079	1.7%
5195	Certified Patrolman	\$ 40,851	\$ 36,867	\$ 36,852	0.0%
5196	Detective	\$ 47,634	\$ 45,523	\$ 45,519	0.0%
5197	Certified Patrolman	\$ 40,020	\$ 38,432	\$ 38,329	-0.3%
5198	Detective	\$ 41,217	\$ 39,833	\$ 39,823	0.0%
5199	Certified Patrolman	\$ 39,121	\$ 37,604	\$ 37,616	0.0%
5200	Computer Technician	\$ 37,176	\$ 42,268	\$ -	-100.0%
5201	Certified Patrolman	\$ 43,936	\$ 37,604	\$ 37,616	0.0%
5202	Sergeant	\$ 39,494	\$ 41,459	\$ 41,456	0.0%
5203	Certified Patrolman	\$ 42,717	\$ 37,604	\$ 37,616	0.0%
5204	Patrolman	\$ 39,879	\$ 36,115	\$ 34,655	-4.0%
5205	Certified Patrolman	\$ 38,438	\$ 34,655	\$ 34,655	0.0%
5207	Certified Patrolman	\$ 20,563	\$ 34,655	\$ 34,655	0.0%
5221	Police Clerk (Office Manager)	\$ 21,929	\$ 37,917	\$ 37,917	0.0%
5222	Police Admin Assistant/Evidence Custodian	\$ 39,027	\$ 37,115	\$ 37,150	0.1%
5227	Police Clerical	\$ 38,215	\$ 25,996	\$ 25,418	-2.2%
5228	Police Clerical	\$ 26,884	\$ 35,355	\$ 35,354	0.0%
5499	OVERTIME	\$ 179,354	\$ 200,000	\$ 200,000	0.0%
		\$ 1,996,201	\$ 1,968,885	\$ 1,914,567	-2.8%
5440	F.I.C.A EXPENSE 1.45%	\$ 40,390	\$ 150,620	\$ 33,283	-77.9%
5441	P.E.R.A EXPENSE 10%	\$ 559,234	\$ 567,671	\$ 572,341	0.8%
5442	MEDICAL INS. EXPENSE	\$ 483,235	\$ 542,448	\$ 542,448	0.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 10,858	\$ 15,751	\$ 15,317	-2.8%
5444	WORKMANS COMP. INS. EXPENSE	\$ 77,320	\$ 140,112	\$ 140,877	0.5%
		\$ 1,171,037	\$ 1,416,601	\$ 1,304,265	-7.9%
	TOTAL POLICE DEPT PERSONNEL SERVICES	\$ 3,167,238	\$ 3,385,486	\$ 3,218,832	-4.9%

Table 9: POLICE DEPARTMENT (Continued)
General Fund 11 – Department 404

11-404 GENERAL FUND - POLICE DEPT OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5510	OFFICE SUPPLIES	\$ 25,742	\$ 24,000	\$ 24,000	0.0%
5511	DATA PROCESSING	\$ 90,340	\$ 68,249	\$ 84,000	23.1%
5512	BOOKS & MANUALS	\$ 1,280	\$ 2,000	\$ 2,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 111,544	\$ 110,000	\$ 110,000	0.0%
5514	TRAINING & SEMINARS	\$ 31,980	\$ 35,000	\$ 24,500	-30.0%
5515	PRINTING & COPYING	\$ 10,831	\$ 8,000	\$ 8,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 6,277	\$ 10,000	\$ 7,500	-25.0%
5518	POSTAGE	\$ 587	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 30,178	\$ 30,000	\$ 30,000	0.0%
5520	ATTORNEY FEES	\$ 23,198	\$ 17,000	\$ 17,000	0.0%
5521	TELEPHONE EXPENSES	\$ 43,712	\$ 35,000	\$ 35,000	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 3,548	\$ 3,000	\$ 3,000	0.0%
5523	INSURANCE & BONDS	\$ 121,869	\$ 113,322	\$ 113,322	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 2,439	\$ 2,500	\$ 2,500	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 11,958	\$ 15,000	\$ 15,000	0.0%
5527	FLEET MAINTENANCE	\$ 84,172	\$ 50,000	\$ 60,000	20.0%
5528	JANITORIAL SUPPLIES	\$ 7,912	\$ 7,500	\$ 7,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 58,355	\$ 60,000	\$ 60,000	0.0%
5531	TRAVEL EXPENSES	\$ 17,333	\$ 25,000	\$ 17,500	-30.0%
5534	TOOLS & EQUIPMENT	\$ 74,093	\$ 75,000	\$ 75,000	0.0%
5547	LEASE COPIER	\$ 28,542	\$ 20,000	\$ 10,000	-50.0%
5550	LOAN EXPENSE (VRECC)	\$ -	\$ 29,075	\$ 29,075	0.0%
5551	BOOKKEEPING CHARGES-CALLS FOR SERV (VRECC)	\$ 182,634	\$ 112,680	\$ 150,561	33.6%
5576	DRUG ASSET FORFEITURE EXPENSE	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
5584	PROMOTIONAL	\$ 1,893	\$ 2,100	\$ 3,500	66.7%
5590	DETENTION SUPPLIES/MEALS	\$ 122	\$ 250	\$ 250	0.0%
5591	JAIL LAUNDRY	\$ -	\$ 250	\$ 250	0.0%
TOTAL POLICE DEPT OPERATING SERVICES		\$ 975,536	\$ 860,926	\$ 895,458	4.0%
11-404 GENERAL FUND - POLICE DEPT CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5626	CAPITAL OUTLAY/FURNITURE	\$ 5,000	\$ 5,000	\$ -	-100.0%
5630	CAPITAL OUTLAY/VESTS	\$ 8,675	\$ 8,000	\$ 8,000	0.0%
5632	CAPITAL OUTLAY/POLICE VEHICLE(S)	\$ 118,567	\$ 150,000	\$ 50,000	-66.7%
5683	CAPITAL OUTLAY/BUILDING RENOVATIONS	\$ 34,900	\$ 15,000	\$ -	-100.0%
56**	CAPITAL OUTLAY/IMPOUNDMENT/STORAGE FACILITY	\$ -	\$ -	\$ -	0.0%
TOTAL POLICE DEPT CAPITAL OUTLAY		\$ 167,142	\$ 178,000	\$ 58,000	-67.4%
TOTAL EXPENSES		\$ 4,309,917	\$ 4,424,413	\$ 4,172,290	-5.7%
TOTAL POLICE DEPT EXPENDITURES		\$ 4,309,917	\$ 4,424,413	\$ 4,172,290	-5.7%

FIRE DEPARTMENT

General Fund 11 – Department 405

MISSION

The mission of the Los Lunas Fire Department is to provide fire protection and life safety for the residents and business of the community.

DESCRIPTION

The Los Lunas Fire Department is responsible for the preservation of human life due to fire or rescue services as needed. To make the public aware of fire safety of all types, and make available all fire prevention information.

GOALS AND OBJECTIVES

- To pre-plan all apartment and commercial businesses throughout the Village.
- To provide twenty-four (24) hour committed Fire & Rescue Service.
- To provide professional Fire and Rescue service to all Village residents.
- To assist in the establishment of an effective emergency management plan.
- To improve the ISO rating thereby providing cost savings to Village citizens through insurance savings.

Table 10 presents the Fiscal Year 2013-14 operating budget for the Fire Department.

Table 10: FIRE DEPARTMENT

General Fund 11 – Department 405

11 GENERAL FUND					
405 FIRE DEPARTMENT					
11-405 GENERAL FUND - FIRE DEPT PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5246	Fire Chief	\$ 85,816	\$ 83,464	\$ 83,463	0.0%
5247	Assistant Fire Chief	\$ 70,074	\$ 65,200	\$ 65,188	0.0%
5248	Firefighter/EMT Basic	\$ 39,832	\$ 39,676	\$ 28,511	-28.1%
5249	Fire Lieutenant	\$ 45,070	\$ 44,711	\$ 44,691	0.0%
5250	Fire Lieutenant	\$ 47,026	\$ 45,117	\$ 45,128	0.0%
5251	Firefighter/EMT Intermediate	\$ 42,483	\$ 41,080	\$ 41,094	0.0%
5252	Firefighter/EMT Basic	\$ 38,620	\$ 37,261	\$ 37,580	0.9%
5253	Firefighter/EMT Intermediate	\$ 39,406	\$ 38,623	\$ 38,614	0.0%
5254	Firefighter/EMT Basic	\$ 37,362	\$ 37,261	\$ 37,580	0.9%
5255	Firefighter/EMT Intermediate	\$ 34,871	\$ 38,623	\$ 38,614	0.0%
5257	Firefighter/EMT Intermediate	\$ 42,036	\$ 39,676	\$ 40,027	0.9%
5258	Fire Marshal	\$ 34,021	\$ 23,778	\$ 40,259	69.3%
5259	Firefighter/EMT Intermediate	\$ 39,228	\$ 38,623	\$ 38,614	0.0%
5260	Firefighter/EMT Basic	\$ 35,840	\$ 35,032	\$ 35,019	0.0%
5265	Office Specialist	\$ 25,389	\$ 24,951	\$ 24,962	0.0%
5459	Fire Captain	\$ 57,716	\$ 54,840	\$ 54,850	0.0%
5499	OVERTIME	\$ 73,270	\$ 85,000	\$ 85,000	0.0%
		\$ 788,058	\$ 772,916	\$ 779,193	0.8%
5440	F.I.C.A EXPENSE	\$ 13,412	\$ 58,134	\$ 12,918	-77.8%
5441	P.E.R.A EXPENSE	\$ 235,376	\$ 237,360	\$ 245,046	3.2%
5442	MEDICAL INS. EXPENSE	\$ 179,749	\$ 216,979	\$ 216,979	0.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 4,275	\$ 6,079	\$ 6,274	3.2%
5444	WORKMANS COMP. INS. EXPENSE	\$ 31,010	\$ 48,907	\$ 49,607	1.4%
		\$ 463,822	\$ 567,459	\$ 530,824	-6.5%
	TOTAL FIRE DEPT PERSONNEL SERVICES	\$ 1,251,879	\$ 1,340,375	\$ 1,310,017	-2.3%
11-405 GENERAL FUND - FIRE DEPT OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5505	EQUIPMENT/OPERATING EXPENSE	\$ 26,145	\$ 40,000	\$ 42,500	6.3%
5510	OFFICE SUPPLIES	\$ 3,444	\$ 5,000	\$ 4,000	-20.0%
5511	DATA PROCESSING	\$ 16,812	\$ 12,418	\$ 12,878	3.7%
5513	GAS & OIL FOR VEHICLES	\$ 22,745	\$ 34,000	\$ 24,000	-29.4%
5514	TRAINING & SEMINARS	\$ 11,772	\$ 14,000	\$ 10,875	-22.3%
5515	PRINTING & COPYING	\$ 942	\$ 1,000	\$ 1,000	0.0%
5517	PROFESSIONAL SERVICES-MED. DIR.	\$ 8,950	\$ 10,000	\$ 10,000	0.0%
5518	POSTAGE	\$ 12	\$ 500	\$ 500	0.0%
5519	UTILITIES	\$ 11,555	\$ 14,000	\$ 14,000	0.0%
5521	TELEPHONE EXP.	\$ 9,522	\$ 10,000	\$ 8,000	-20.0%
5522	SUBSCRIPTIONS & DUES	\$ 379	\$ 1,000	\$ 1,500	50.0%
5523	INSURANCE & BONDS	\$ 37,221	\$ 14,943	\$ 18,500	23.8%
5525	BUILDING & GROUNDS MAINT.	\$ 14,383	\$ 8,700	\$ 12,000	37.9%
5527	FLEET MAINTENANCE	\$ 16,147	\$ 18,000	\$ 23,000	27.8%
5528	JANITORIAL SUPPLIES	\$ 1,025	\$ 2,000	\$ 1,500	-25.0%
5530	UNIFORM ALLOWANCE	\$ 9,039	\$ 13,000	\$ 19,000	46.2%
5531	TRAVEL EXPENSES	\$ 1,010	\$ 8,000	\$ 5,250	-34.4%
5534	TOOLS & EQUIPMENT	\$ 25,149	\$ 5,000	\$ 10,000	100.0%
5536	SAFETY EQUIPMENT	\$ 7,586	\$ 13,000	\$ 22,000	69.2%
5538	IDENTIFICATION	\$ 4,902	\$ 8,000	\$ -	-100.0%
5545	VOLUNTEER FIREFIGHTERS	\$ 13,127	\$ 21,000	\$ 21,000	0.0%
5547	LEASE PAYMENTS	\$ 4,826	\$ 5,000	\$ 5,000	0.0%
5551	BOOKKEEPING CHARGES-CALLS FOR SERV (VRECC)	\$ -	\$ 21,582	\$ 27,365	26.8%
5568	SAFETY PROMOTIONAL MATERIAL	\$ 5,983	\$ 7,200	\$ 6,000	-16.7%
5569	RADIO SERVICE CONTRACT	\$ 2,074	\$ 5,000	\$ 5,000	0.0%
	TOTAL FIRE DEPT OPERATING SERVICES	\$ 254,750	\$ 292,343	\$ 304,868	4.3%

**Table 10: FIRE DEPARTMENT (Continued)
General Fund 11 – Department 405**

11-405 GENERAL FUND - FIRE DEPT CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
5607	CAPITAL OUTLAY/TOOLS AND EQUIPMENT	\$ -	\$ 90,000	\$ -	-100.0%
56**	CAPITAL OUTLAY/UTILITY VEHICLE	\$ -	\$ -	\$ -	0.0%
5631	CAPITAL OUTLAY/COMMAND VEHICLE	\$ 29,731	\$ 32,000	\$ 37,500	17.2%
TOTAL FIRE DEPT CAPITAL OUTLAY		\$ 29,731	\$ 122,000	\$ 37,500	-69.3%
TOTAL EXPENSES		\$ 1,536,361	\$ 1,754,718	\$ 1,652,385	-5.8%
TOTAL FIRE DEPT EXPENDITURES		\$ 1,536,361	\$ 1,754,718	\$ 1,652,385	-5.8%

STREETS DIVISION

General Fund 11 – Department 406

MISSION

To construct and maintain adequate streets for the safe and orderly flow of traffic within the Village limits and to assist all departments in case of an emergency.

DESCRIPTION

To maintain 80 miles of roads in the Village limits and to assist in the construction and maintenance of facilities for all departments.

GOALS AND OBJECTIVES

- To keep all streets in a good state of repair.
- To continually repair all reported pot-holes within a 24-hour period.
- To upgrade street and traffic control signs.
- To assist all departments in street, parking lot, or building site construction.
- To assist in all types of emergencies.
- To maintain a drug free workplace.

Table 11 presents the Fiscal Year 2013-14 operating budget for the Streets Division.

**Table 11: STREETS DIVISION
General Fund 11 – Department 406**

11 GENERAL FUND					
406 COMMUNITY SERVICES DEPARTMENT - STREETS DIVISION					
11-406 GENERAL FUND - STREETS DIV. PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5281	Street Division Supervisor	\$ 42,607	\$ 41,821	\$ 40,115	-4.1%
5282	Truck Driver/Equipment Operator	\$ 38,336	\$ 37,258	\$ 37,269	0.0%
5283	Truck Driver/Equipment Operator	\$ 38,151	\$ 36,940	\$ 36,956	0.0%
5284	Street Sweeper	\$ 19,112	\$ 28,884	\$ 28,023	-3.0%
5285	Street Maintenance Worker III	\$ 38,530	\$ 37,215	\$ 32,099	-13.7%
5286	Street Laborer	\$ 23,579	\$ 23,953	\$ 23,961	0.0%
5287	Street Laborer	\$ 26,998	\$ 26,698	\$ 26,689	0.0%
5499	OVERTIME	\$ 9,982	\$ 5,500	\$ 10,500	90.9%
		\$ 237,294	\$ 238,269	\$ 235,612	-1.1%
5440	F.I.C.A EXPENSE	\$ 19,136	\$ 17,998	\$ 18,024	0.1%
5441	P.E.R.A EXPENSE	\$ 43,183	\$ 44,731	\$ 44,796	0.1%
5442	MEDICAL INS. EXPENSE	\$ 61,213	\$ 94,928	\$ 94,928	0.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 2,012	\$ 1,882	\$ 1,885	0.1%
5444	WORKMANS COMP. INS. EXPENSE	\$ 19,351	\$ 32,194	\$ 32,827	2.0%
		\$ 144,895	\$ 191,733	\$ 192,461	0.4%
	TOTAL STREETS DIV. PERSONNEL SERVICES	\$ 382,188	\$ 430,002	\$ 428,073	-0.4%
11-406 GENERAL FUND - STREETS DIV. OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5438	LABORERS/SEASONAL	\$ 16,986	\$ 12,000	\$ 12,000	0.0%
5510	OFFICE SUPPLIES	\$ 579	\$ 1,000	\$ 800	-20.0%
5511	DATA PROCESSING	\$ 3,561	\$ 1,827	\$ 1,827	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 31,944	\$ 30,000	\$ 30,000	0.0%
5514	TRAINING & SEMINARS	\$ 5,981	\$ 6,000	\$ 4,200	-30.0%
5517	PROFESSIONAL SERVICES	\$ 106,336	\$ 100,000	\$ 100,000	0.0%
5518	POSTAGE	\$ -	\$ 50	\$ 50	0.0%
5519	UTILITIES	\$ 208,423	\$ 170,000	\$ 170,000	0.0%
5521	TELEPHONE EXPENSE	\$ 4,216	\$ 4,000	\$ 4,000	0.0%
5523	INSURANCE & BONDS	\$ 27,935	\$ 28,000	\$ 28,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 291	\$ 600	\$ 450	-25.0%
5525	BUILDING & GROUNDS MAINT.	\$ 5,919	\$ 7,500	\$ 7,500	0.0%
5527	FLEET MAINTENANCE	\$ 33,651	\$ 29,800	\$ 29,800	0.0%
5530	UNIFORM ALLOWANCE	\$ 2,180	\$ 3,000	\$ 2,550	-15.0%
5531	TRAVEL EXPENSE	\$ 440	\$ 2,000	\$ 1,400	-30.0%
5534	TOOLS & EQUIPMENT	\$ 18,332	\$ 20,000	\$ 20,000	0.0%
5535	ROAD SIGNS	\$ 7,484	\$ 15,000	\$ 15,000	0.0%
5536	SAFETY EQUIPMENT	\$ 1,703	\$ 3,000	\$ 6,900	130.0%
5537	CHEMICALS	\$ 23,607	\$ 10,000	\$ 10,000	0.0%
5538	IDENTIFICATION	\$ -	\$ 100	\$ -	-100.0%
5543	STREET LIGHT REPAIRS	\$ 23,199	\$ 23,000	\$ 23,000	0.0%
	TOTAL STREETS DIV. OPERATING SERVICES	\$ 522,765	\$ 466,877	\$ 467,477	0.1%

Table 11: STREETS DIVISION (Continued)
General Fund 11 – Department 406

11-406 GENERAL FUND - STREETS DIV. CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5603	CAPITAL OUTLAY/ROAD MAINTENANCE	\$ 106,177	\$ 100,000	\$ 100,000	0.0%
5605	CAPITAL OUTLAY/COURTHOUSE RD	\$ 47,519	\$ 95,000	\$ 210,000	121.1%
5606	CAPITAL OUTLAY/NM 314 PEDESTRIAN RR CROSSINGS	\$ 235,209	\$ -	\$ -	0.0%
5642	CAPITAL OUTLAY/NM 314 IMPROVEMENTS GAP PROJEC	\$ 44,145	\$ 240,000	\$ 415,000	72.9%
5647	CAPITAL OUTLAY/STATE RD 6 INTER. (HWY 263)	\$ 28,992	\$ 230,000	\$ -	-100.0%
5643	CAPITAL OUTLAY/STATE RD 6 INTER. IMPROVEMENTS	\$ 373,422	\$ -	\$ -	0.0%
5645	CAPITAL OUTLAY/CHRISTMAS LIGHT/JULY 4TH DECORA	\$ 6,289	\$ 10,000	\$ -	-100.0%
5680	CAPITAL OUTLAY/GRIP II CORRIDOR STUDY	\$ 34,340	\$ 1,335,855	\$ 1,127,934	-15.6%
	TOTAL STREETS DIV. CAPITAL OUTLAY	\$ 876,093	\$ 2,010,855	\$ 1,852,934	-7.9%
	TOTAL EXPENSES	\$ 1,781,046	\$ 2,907,734	\$ 2,748,484	-5.5%
	TOTAL STREETS DIV. EXPENDITURES	\$ 1,781,046	\$ 2,907,734	\$ 2,748,484	-5.5%

PARKS DEPARTMENT

General Fund 11 – Department 407

MISSION

To enrich the lives of the residents of Los Lunas and Valencia County through its natural resources and provision of quality recreational opportunities for all.

DESCRIPTION

To provide the citizens of Los Lunas and Valencia County with adequate facilities to satisfy their needs and wants in the enjoyment of their leisure hours. The Village currently maintains eighteen (18) parks totaling 120.55 acres; and for the beautification and landscaping of active and passive park areas, and extensive recreation programs offered throughout the department.

GOALS AND OBJECTIVES

- To maintain clean and safe environment for youth, elderly and persons with special needs.
- To expand current facilities to accommodate our growing community.
- To purchase and maintain playground equipment that are up to ADA and Playground safety standards.
- To provide recreational facilities that display pride in this community.

Table 12 presents the Fiscal Year 2013-14 operating budget for the Parks Department.

Table 12: PARKS DEPARTMENT General Fund 11 – Department 407

11 GENERAL FUND					
407 COMMUNITY SERVICES DEPARTMENT - PARKS DIVISION					
11-407 GENERAL FUND - PARKS DIV. PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5301	Community Services Director	\$ 70,774	\$ 67,254	\$ 73,683	9.6%
5302	Recreation Supervisor	\$ 41,030	\$ 40,024	\$ 40,024	0.0%
5303	Park Technician	\$ 23,247	\$ 22,955	\$ 21,965	-4.3%
5304	Parks Supervisor	\$ 39,953	\$ 38,268	\$ 38,620	0.9%
5306	Park Ranger	\$ 33,610	\$ 32,768	\$ 32,779	0.0%
5308	Park Ranger	\$ 31,632	\$ 31,431	\$ 32,099	2.1%
5309	Park Technician III	\$ 35,364	\$ 35,029	\$ 35,348	0.9%
5310	Park Technician	\$ 3,718	\$ 21,957	\$ 21,957	0.0%
5311	Recreation Aide (Vacant)	\$ 23,968	\$ 23,953	\$ 21,957	-8.3%
5312	Youth Coordinator	\$ 29,756	\$ 29,424	\$ 35,777	21.6%
5313	Park Facility Tech.	\$ 34,238	\$ 32,928	\$ 27,728	-15.8%
5314	Park Facility Tech.	\$ 35,016	\$ 34,372	\$ 28,884	-16.0%
5315	Park Technician II	\$ 28,624	\$ 28,884	\$ 25,418	-12.0%
5316	Parks Supervisor	\$ 39,269	\$ 38,268	\$ 38,620	0.9%
5320	Sports Coordinator	\$ 31,198	\$ 32,768	\$ 33,437	2.0%
5321	Recreation Specialist	\$ 35,377	\$ 34,774	\$ 27,151	-21.9%
5322	Park Ranger	\$ 18,458	\$ 29,424	\$ 29,718	1.0%
5327	Park Technician	\$ 25,990	\$ 25,450	\$ 24,951	-2.0%
5330	SEASONAL PART-TIME	\$ 139,218	\$ 149,684	\$ 149,684	0.0%
5499	Overtime	\$ 23,577	\$ 19,700	\$ 23,700	20.3%
		\$ 744,016	\$ 769,315	\$ 763,499	-0.8%
5440	F.I.C.A EXPENSE	\$ 53,997	\$ 58,853	\$ 58,867	0.0%
5441	P.E.R.A EXPENSE	\$ 115,072	\$ 143,661	\$ 140,654	-2.1%
5442	MEDICAL INS. EXPENSE	\$ 198,350	\$ 244,102	\$ 244,102	0.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 5,368	\$ 6,155	\$ 6,156	0.0%
5444	WORKMANS COMP. INS. EXPENSE	\$ 20,644	\$ 44,343	\$ 45,160	1.8%
		\$ 393,431	\$ 497,113	\$ 494,939	-0.4%
	TOTAL PARKS DIV. PERSONNEL SERVICES	\$ 1,137,447	\$ 1,266,428	\$ 1,258,438	-0.6%
11-407 GENERAL FUND - PARKS DIV. OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5503	SUMMER RECREATION EXPENSES	\$ 13,501	\$ 21,000	\$ 21,000	0.0%
5510	OFFICE SUPPLIES	\$ 9,172	\$ 15,000	\$ 11,250	-25.0%
5511	DATA PROCESSING	\$ 12,007	\$ 14,795	\$ 8,795	-40.6%
5513	GAS & OIL FOR VEHICLES	\$ 36,877	\$ 35,000	\$ 35,000	0.0%
5514	TRAINING & SEMINARS	\$ 16,291	\$ 15,000	\$ 10,500	-30.0%
5517	PROFESSIONAL SERVICES	\$ 20,387	\$ 20,000	\$ 20,000	0.0%
5519	UTILITIES	\$ 195,195	\$ 200,000	\$ 200,000	0.0%
5521	TELEPHONE EXPENSES	\$ 19,763	\$ 16,500	\$ 16,000	-3.0%
5523	INSURANCE & BONDS	\$ 35,671	\$ 36,000	\$ 36,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 6,735	\$ 4,000	\$ 4,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 201,689	\$ 155,000	\$ 155,000	0.0%
5526	GRAFFITI REMOVAL	\$ 5,050	\$ 7,000	\$ 5,950	-15.0%
5527	FLEET MAINTENANCE	\$ 19,362	\$ 25,500	\$ 25,000	-2.0%
5528	JANITORIAL SUPPLIES	\$ 4,518	\$ 5,000	\$ 5,000	0.0%
5530	UNIFORM ALLOWANCE	\$ 5,917	\$ 6,500	\$ 6,500	0.0%
5531	TRAVEL EXPENSES	\$ 6,234	\$ 6,000	\$ 4,200	-30.0%
5534	TOOLS & EQUIPMENT	\$ 19,179	\$ 24,500	\$ 22,500	-8.2%
5536	SAFETY EQUIPMENT	\$ 4,768	\$ 5,000	\$ 5,000	0.0%
5538	IDENTIFICATION	\$ 380	\$ 1,500	\$ -	-100.0%
5548	SPECIAL EVENTS/4TH OF JULY EVENTS	\$ 28,888	\$ 36,500	\$ 36,500	0.0%
5574	POOL SUPPORT	\$ -	\$ 30,000	\$ 35,000	16.7%
5578	MOSQUITO CONTROL	\$ 1,721	\$ 5,000	\$ 5,000	0.0%
	TOTAL PARKS DIV. OPERATING SERVICES	\$ 663,303	\$ 684,795	\$ 668,195	-2.4%

**Table 12: PARKS DEPARTMENT (Continued)
General Fund 11 – Department 407**

11-407 GENERAL FUND - PARKS DIV. CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
5670	CAPITAL OUTLAY/ENCHANTMENT LITTLE LEAGUE	\$ -	\$ -	\$ 475,000	100.0%
5671	CAPITAL OUTLAY/GENERAL PARK IMPROVEMENTS	\$ 75,504	\$ 200,000	\$ 200,000	0.0%
5672	CAPITAL OUTLAY/HUNING RANCH PARK IMPROVEMENTS	\$ 312,236	\$ 150,000	\$ 150,000	0.0%
5607	CAPITAL OUTLAY/SHADE STRUCTURE RIVER PARK	\$ -	\$ -	\$ 10,000	100.0%
5695	CAPITAL OUTLAY/TRUCK	\$ 20,104	\$ 60,000	\$ -	-100.0%
TOTAL PARKS DIV. CAPITAL OUTLAY		\$ 407,843	\$ 410,000	\$ 835,000	103.7%
TOTAL EXPENSES		\$ 2,208,594	\$ 2,341,523	\$ 2,761,633	17.9%
TOTAL PARKS DIV. EXPENDITURES		\$ 2,208,594	\$ 2,341,523	\$ 2,761,633	17.9%

LIBRARY DEPARTMENT

General Fund 11 – Department 408

MISSION

The Los Lunas Public Library is committed to supporting the Village of Los Lunas' mission of providing the best possible services to our patrons, the entire community including citizens, businesses and all other government entities located in the area by providing convenient and effective access to high quality library services, collections in a variety of formats, and information resources designed to meet the progressing educational, cultural, and recreational needs of the community.

Our branch library, the Museum of Heritage & Arts, connects the present generation to the history of Los Lunas, surrounding communities and the State of New Mexico, inspiring a deeper appreciation and understanding of the area's rich heritage. The Museum accomplishes this by providing exhibitions and programs that enable its users to understand and learn from the past in ways that enrich their present lives and help them shape a better future.

DESCRIPTION

We are a public library system that provides resources for learning and leisure to build communities and improve lives in the community. We provide educated, professional, knowledgeable, friendly service by providing access to the information that people and organizations need in a timely convenient and equitable manner. We also connect the present generation to the history of Los Lunas, surrounding communities and the State of New Mexico, inspiring a deeper appreciation and understanding of the area's rich heritage.

GOALS AND OBJECTIVES

The Library Department seeks to:

- Provide a pleasant, user-oriented learning environment for on-site users and the technical infrastructure and online environment, resources and services for the residents of the Village of Los Lunas and the surrounding communities;
- Provide access to and assistance in using emerging technologies which serve as a gateway to information resources within and beyond our walls;
- Support the instructional, information, research, and curriculum needs of the community through an effective, collaborative collection development and management program;
- Promote communication and collaboration both within the community and externally through participation in cooperative efforts, projects, proposal, and agreements with neighboring libraries;

- Provide a competent, skilled staff dedicated to meeting user needs by encouraging and providing opportunities for professional training and development.
- Collect the oral histories, photos and artifacts of long time area residents and businesses
- Preserve and archive the oral histories and artifacts collected
- Provide an educational outlet by exhibiting selected histories, arts, traveling displays and sponsoring guest speakers
- Provide genealogical materials in electronic and hard copy format for research purposes

Table 13 presents Fiscal Year 2013-14 operating budget for the Library Department.

Table 13: LIBRARY DEPARTMENT

General Fund 11 – Department 408

11 GENERAL FUND					
408 LIBRARY DEPARTMENT					
11-408 GENERAL FUND - LIBRARY DEPT PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5351	Library Director	\$ 60,548	\$ 59,476	\$ 59,470	0.0%
5352	Assistant Library Director	\$ 32,405	\$ 31,845	\$ 31,832	0.0%
5353	Library Technician I - Circulation Services	\$ 27,989	\$ 27,509	\$ 27,518	0.0%
5354	Library Technician / Technical Services	\$ 16,147	\$ 15,680	\$ 12,106	-22.8%
5355	Library Technician / Technical Services	\$ 26,857	\$ 26,408	\$ 26,406	0.0%
5356	Library Technician / Public Service	\$ 29,143	\$ 28,609	\$ 28,596	0.0%
5357	Museum Specialist	\$ 26,382	\$ 25,996	\$ 26,002	0.0%
5358	Part-time Library Aides	\$ 9,194	\$ 9,668	\$ 9,668	0.0%
5359	Library Technician / Technical Services	\$ 18,717	\$ 24,758	\$ 24,764	0.0%
5360	Museum Technician	\$ 17,142	\$ 24,758	\$ 24,768	0.0%
		\$ 264,524	\$ 274,707	\$ 271,130	-1.3%
5440	F.I.C.A EXPENSE	\$ 20,412	\$ 21,015	\$ 20,741	-1.3%
5441	P.E.R.A EXPENSE	\$ 47,394	\$ 52,229	\$ 51,549	-1.3%
5442	MEDICAL INS. EXPENSE	\$ 67,001	\$ 122,051	\$ 122,051	0.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 2,203	\$ 2,198	\$ 2,169	-1.3%
5444	WORKMANS COMP. INS. EXPENSE	\$ 1,436	\$ 2,115	\$ 2,126	0.5%
		\$ 138,446	\$ 199,607	\$ 198,636	-0.5%
	TOTAL LIBRARY DEPT PERSONNEL SERVICES	\$ 402,970	\$ 474,314	\$ 469,766	-1.0%
11-408 GENERAL FUND - LIBRARY DEPT OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5380	YOUTH EMPLOYMENT	\$ 2,689	\$ 2,617	\$ 2,617	0.0%
5510	OFFICE SUPPLIES	\$ 19,569	\$ 18,000	\$ 17,000	-5.6%
5511	DATA PROCESSING	\$ 33,069	\$ 40,564	\$ 32,416	-20.1%
5513	GAS & OIL FOR VEHICLES	\$ 674	\$ 1,000	\$ 800	-20.0%
5514	TRAINING & SEMINARS	\$ 2,303	\$ 5,750	\$ 4,960	-13.7%
5515	PRINTING & COPYING	\$ 3,535	\$ 6,000	\$ 3,900	-35.0%
5517	PROFESSIONAL SERVICES	\$ 6,200	\$ 12,000	\$ 6,120	-49.0%
5518	POSTAGE	\$ 1,240	\$ 2,400	\$ 2,000	-16.7%
5519	UTILITIES	\$ 17,460	\$ 18,000	\$ 21,000	16.7%
5521	TELEPHONE EXPENSES	\$ 1,806	\$ 2,400	\$ 2,000	-16.7%
5522	SUBSCRIPTIONS & DUES	\$ 463	\$ 1,135	\$ 1,214	7.0%
5523	INSURANCE & BONDS	\$ 13,785	\$ 15,000	\$ 15,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 1,341	\$ 5,000	\$ 4,000	-20.0%
5525	BUILDING & GROUNDS MAINT.	\$ 4,850	\$ 18,000	\$ 14,000	-22.2%
5527	FLEET MAINTENANCE	\$ 460	\$ 500	\$ 500	0.0%
5528	JANITORIAL SUPPLIES	\$ 14,811	\$ 14,700	\$ 15,951	8.5%
5531	TRAVEL EXPENSES	\$ 6,809	\$ 9,400	\$ 872	-90.7%
5547	LEASE COPIER	\$ 2,880	\$ 4,510	\$ 5,379	19.3%
5570	MATERIAL ALLOWANCE	\$ 48,817	\$ 42,000	\$ 42,000	0.0%
5584	PROMOTIONAL	\$ 1,786	\$ 4,200	\$ 3,100	-26.2%
5596	GO BOND EXPENDITURES	\$ 11,129	\$ 20,000	\$ 15,706	-21.5%
5597	STATE AID EXPENDITURES	\$ 8,000	\$ 8,966	\$ 8,966	0.0%
	TOTAL LIBRARY DEPT OPERATING SERVICES	\$ 200,987	\$ 252,142	\$ 219,501	-12.9%
11-408 GENERAL FUND - LIBRARY DEPT CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5626	CAPITAL OUTLAY/FURNITURE	\$ -	\$ 5,000	\$ -	-100.0%
5601	CAPITAL OUTLAY/CATALOGING SERVER	\$ -	\$ 7,000	\$ -	-100.0%
	TOTAL LIBRARY DEPT CAPITAL OUTLAY	\$ -	\$ 12,000	\$ -	-100.0%
	TOTAL EXPENSES	\$ 603,957	\$ 738,456	\$ 689,267	-6.7%
	TOTAL LIBRARY DEPT EXPENDITURES	\$ 603,957	\$ 738,456	\$ 689,267	-6.7%

COMMUNITY DEVELOPMENT DEPARTMENT

General Fund 11 – Department 411

MISSION

To update and maintain the Village master plan, foster economic development, provide development regulation and code enforcement in order to ensure the orderly growth, quality of life and economic vitality of the Village of Los Lunas.

DESCRIPTION

The Community Development Department is primarily responsible for maintaining and updating the Village's master plan and municipal code to reflect changing demographics, growth patterns, economic development, annexation and policy direction. There are three divisions of the Department – Planning, Code Enforcement and Economic Development. The Planning Division is responsible for the maintenance the Villages master plan and other policy documents, monitoring implementation of planning recommendations, reviewing zoning and subdivision applications for compliance, and maintaining the Village's Geographic Information System (GIS) database. The Economic Development Division is responsible for encouraging economic development in the Village and serves as a liaison for local businesses. The Code Enforcement Division is responsible for routine enforcement of municipal ordinances related to building, zoning and nuisances including the processing of any related permits. This division is also responsible for issuing pet, business and liquor licenses.

GOALS AND OBJECTIVES

- To enforce the municipal code in order to achieve the Village Council's purpose of providing a high quality of life for the citizens of Los Lunas.
- In conjunction with the Planning and Zoning Commission and Village Council, develop future plans to provide quality growth and community development programs.
- To annually update the Infrastructure Capital Improvement Plan (ICIP) that will allow economic development activities which provide economic stability for the community.
- To continually update and manage the Village's GIS database in order to provide ready information for the development of plans and for use by the public.
- To provide the public with assistance in the processing of necessary materials for the development of their properties.
- To review and make necessary amendments to the municipal code.
- To implement the goals and recommendations of the community branding campaign in order to foster economic development in the Village.
- To review and update the Village's development fee ordinance.

Table 14 presents the Fiscal Year 2013-14 operating budget for the Community Development Department.

**Table 14: COMMUNITY DEVELOPMENT DEPARTMENT
General Fund 11 – Department 411**

11 GENERAL FUND					
411 COMMUNITY DEVELOPMENT DEPARTMENT					
11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5364	Community Development Director	\$ 72,158	\$ 70,903	\$ 70,874	0.0%
5365	Economic Development Manager	\$ 57,690	\$ 56,644	\$ 56,664	0.0%
5366	Code Enforcement Supervisor	\$ 51,322	\$ 50,389	\$ 50,409	0.0%
5367	Code Enforcement Officer	\$ 38,994	\$ 37,917	\$ 37,926	0.0%
5368	Planning Technician	\$ 38,262	\$ 37,215	\$ 35,109	-5.7%
5369	Administrative Secretary-CD	\$ 32,087	\$ 31,195	\$ 31,207	0.0%
5371	Planning & Zoning Board	\$ 563	\$ 2,700	\$ 2,700	0.0%
5373	Code Enforcement Officer	\$ 27,423	\$ 30,896	\$ 30,897	0.0%
5374	Code Enforcement Officer	\$ 34,998	\$ 34,407	\$ 34,410	0.0%
5375	Computer Specialist	\$ 54,389	\$ 52,860	\$ -	-100.0%
5377	Computer Technician	\$ 39,673	\$ 39,017	\$ -	-100.0%
5378	Computer Technician	\$ 44,633	\$ 42,675	\$ -	-100.0%
5379	Computer Technician	\$ 31,733	\$ 35,766	\$ -	-100.0%
		\$ 523,926	\$ 522,584	\$ 350,196	-33.0%
5440	F.I.C.A EXPENSE	\$ 39,367	\$ 39,978	\$ 26,790	-33.0%
5441	P.E.R.A EXPENSE	\$ 93,267	\$ 99,356	\$ 66,581	-33.0%
5442	MEDICAL INS. EXPENSE	\$ 140,298	\$ 162,734	\$ 108,490	-33.3%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 4,447	\$ 4,181	\$ 2,802	-33.0%
5444	WORKMANS COMP. INS. EXPENSE	\$ 4,376	\$ 16,579	\$ 8,018	-51.6%
		\$ 281,755	\$ 322,828	\$ 212,680	-34.1%
	TOTAL COMMUNITY DEV. DEPT PERSONNEL SERVICES	\$ 805,681	\$ 845,412	\$ 562,876	-33.4%
11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5380	YOUTH EMPLOYMENT	\$ 16,873	\$ 17,000	\$ 17,000	0.0%
5502	TREK FOR TRASH	\$ 1,952	\$ 3,200	\$ 3,000	-6.3%
5510	OFFICE SUPPLIES	\$ 8,697	\$ 8,300	\$ 7,300	-12.0%
5511	DATA PROCESSING	\$ 40,571	\$ 31,800	\$ 26,246	-17.5%
5512	BOOKS & MANUALS	\$ 148	\$ 200	\$ 200	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 7,442	\$ 8,000	\$ 5,000	-37.5%
5514	TRAINING & SEMINARS	\$ 8,496	\$ 9,000	\$ 5,000	-44.4%

**Table 14: COMMUNITY DEVELOPMENT DEPARTMENT
(Continued) General Fund 11 – Department 411**

5515	PRINTING & COPYING	\$ 839	\$ 1,000	\$ 1,000	0.0%
5516	REPORTING & RECORDING	\$ 75	\$ 300	\$ 300	0.0%
5517	PROFESSIONAL SERVICES	\$ 69,212	\$ 142,000	\$ 90,000	-36.6%
5518	POSTAGE	\$ 4,352	\$ 4,000	\$ 4,000	0.0%
5519	UTILITIES	\$ 10,475	\$ 10,000	\$ 6,000	-40.0%
5520	ATTORNEY FEES	\$ 3,220	\$ 6,000	\$ 5,000	-16.7%
5521	TELEPHONE EXPENSES	\$ 9,471	\$ 9,500	\$ 4,000	-57.9%
5522	SUBSCRIPTIONS & DUES	\$ 971	\$ 1,800	\$ 1,550	-13.9%
5523	INSURANCE & BONDS	\$ 22,430	\$ 24,000	\$ 24,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 2,291	\$ 1,600	\$ 1,600	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 316	\$ 1,000	\$ 750	-25.0%
5527	FLEET MAINTENANCE	\$ 1,831	\$ 2,500	\$ 2,200	-12.0%
5528	JANITORIAL SUPPLIES	\$ 6,749	\$ 5,500	\$ 2,900	-47.3%
5530	UNIFORM ALLOWANCE	\$ 1,210	\$ 1,500	\$ 2,300	53.3%
5531	TRAVEL EXPENSES	\$ 8,162	\$ 9,500	\$ 5,000	-47.4%
5534	TOOLS AND EQUIPMENT	\$ 1,868	\$ 800	\$ 800	0.0%
5536	SAFETY EQUIPMENT	\$ 696	\$ 800	\$ 800	0.0%
5538	IDENTIFICATION	\$ 368	\$ 800	\$ -	-100.0%
5547	LEASE PURCHASES (COPIER)	\$ 5,028	\$ 5,000	\$ 5,000	0.0%
5555	KENNEL FEES	\$ 37,499	\$ 34,000	\$ 44,000	29.4%
5558	ORD #45 SEC-C WEED REMOVAL	\$ 5,916	\$ 20,000	\$ 20,000	0.0%
5559	ANIMAL CONTROL OPER. EXPENSE	\$ 2,162	\$ 4,000	\$ 3,000	-25.0%
5577	ECONOMIC DEVELOPMENT	\$ 16,335	\$ 20,000	\$ 18,000	-10.0%
TOTAL COMMUNITY DEV. DEPT OPERATING SERVICES		\$ 295,654	\$ 383,100	\$ 305,946	-20.1%
11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
5626	CAPITAL OUTLAY/FURNITURE	\$ -	\$ -	\$ -	0.0%
TOTAL COMMUNITY DEV. DEPT CAPITAL OUTLAY		\$ -	\$ -	\$ -	0.0%
TOTAL EXPENSES		\$ 1,101,335	\$ 1,228,512	\$ 868,822	-29.3%
TOTAL COMMUNITY DEV. DEPT EXPENDITURES		\$ 1,101,335	\$ 1,228,512	\$ 868,822	-29.3%

FLEET MAINTENANCE DIVISION

General Fund 11 – Department 412

MISSION	To maintain the vehicles and equipment of all the departments.
DESCRIPTION	The vehicles are frequently serviced and kept safe and dependable for village employees. The police units need to be kept on the road, so they are serviced frequently and kept in good running order so that the Village can be served and protected better.
GOALS AND OBJECTIVES	<p>To economically and efficiently maintain the equipment needed by all departments so that they have the tools necessary to perform their services.</p> <p>Table 15 presents the Fiscal Year 2013-14 operating budget for the Fleet Maintenance Division.</p>

**Table 15: FLEET MAINTENANCE DIVISION
General Fund 11 – Department 412**

11 GENERAL FUND					
412 PUBLIC WORKS DEPARTMENT - FLEET MAINTENANCE DIVISION					
11-412 GENERAL FUND - FLEET MAINTENANCE DIV. PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5381	Fleet Maintenance Supervisor	\$ 46,105	\$ 44,809	\$ 44,797	0.0%
5382	Mechanics Assistant	\$ 32,089	\$ 31,176	\$ 31,209	0.1%
5383	Mechanic-Solid Waste	\$ 33,538	\$ 33,002	\$ 33,006	0.0%
5384	Mechanic-Transportation	\$ 38,754	\$ 37,566	\$ 37,567	0.0%
		\$ 150,486	\$ 146,553	\$ 146,579	0.0%
5440	F.I.C.A EXPENSE	\$ 11,245	\$ 11,211	\$ 11,213	0.0%
5441	P.E.R.A EXPENSE	\$ 28,611	\$ 27,863	\$ 27,868	0.0%
5442	MEDICAL INS. EXPENSE	\$ 49,083	\$ 54,245	\$ 54,245	0.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,338	\$ 1,172	\$ 1,173	0.0%
5444	WORKMANS COMP. INS. EXPENSE	\$ 6,509	\$ 20,087	\$ 10,228	-49.1%
		\$ 96,787	\$ 114,578	\$ 104,727	-8.6%
TOTAL FLEET MAINTENANCE DIV. PERSONNEL SERVICES		\$ 247,273	\$ 261,131	\$ 251,306	-3.8%
11-412 GENERAL FUND - FLEET MAINTENANCE DIV. OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5505	RIO METRO MAINTENANCE & REPAIR EXPENSES	\$ 144,186	\$ 180,000	\$ 170,000	-5.6%
5510	OFFICE SUPPLIES	\$ 1,470	\$ 1,700	\$ 2,700	58.8%
5511	DATA PROCESSING	\$ 9,005	\$ 11,336	\$ 11,336	0.0%
5512	BOOKS & MANUALS	\$ -	\$ 500	\$ 375	-25.0%
5513	GAS & OIL FOR VEHICLES	\$ 15,653	\$ 19,000	\$ 18,050	-5.0%
5514	TRAINING & SEMINARS	\$ 2,324	\$ 3,000	\$ 2,400	-20.0%
5519	UTILITIES	\$ 10,797	\$ 15,000	\$ 13,500	-10.0%
5521	TELEPHONE EXPENSES	\$ 337	\$ 700	\$ 700	0.0%
5523	INSURANCE & BONDS	\$ 8,371	\$ 8,800	\$ 8,800	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ -	\$ 242	\$ 242	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 14,886	\$ 11,500	\$ 11,500	0.0%
5527	FLEET MAINTENANCE	\$ 10,561	\$ 10,000	\$ 10,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 4,323	\$ 5,000	\$ 4,500	-10.0%
5530	UNIFORM ALLOWANCE	\$ 1,119	\$ 1,500	\$ 1,500	0.0%
5531	TRAVEL EXPENSES	\$ 49	\$ 500	\$ 800	60.0%
5534	TOOLS & EQUIPMENT	\$ 13,374	\$ 8,000	\$ 12,500	56.3%
5536	SAFETY EQUIPMENT	\$ 2,744	\$ 3,200	\$ 3,200	0.0%
5537	CHEMICALS (CAR WASH DETERGENT)	\$ 5,743	\$ 6,000	\$ 5,500	-8.3%
TOTAL FLEET MAINTENANCE DIV. OPERATING SERVICES		\$ 244,942	\$ 285,978	\$ 277,603	-2.9%
11-412 GENERAL FUND - FLEET MAINTENANCE DIV. CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5678	CAPITAL OUTLAY/FLEET MAINT BLDG EXPANSION	\$ -	\$ -	\$ -	0.0%
5623	CAPITAL OUTLAY/FUELING SYSTEM LINE COMPLIANCE	\$ -	\$ -	\$ 50,000	100.0%
TOTAL FLEET MAINTENANCE DIV. CAPITAL OUTLAY		\$ -	\$ -	\$ 50,000	0.0%
TOTAL EXPENSES		\$ 492,215	\$ 547,109	\$ 578,909	5.8%
TOTAL FLEET MAINTENANCE DIV. EXPENDITURES		\$ 492,215	\$ 547,109	\$ 578,909	5.8%

COMMUNITY SERVICES DEPARTMENT – DWI GRANT

General Fund 11 – Department 416

MISSION

Reduce the occurrence of drinking and driving including underage drinking in Valencia County through prevention/education, enforcement, adjudications, sanctions and treatment.

DESCRIPTION

The Village of Los Lunas/Valencia County DWI Program is grant funded through the Local DWI and Community DWI State funded grants. The following is a list of the funded components and a brief overview of the services provided by each:

- **Alternative Sentencing:** The DWI program has an MOU with Rocky Mountain Offender Monitoring program to monitor SCRAMx electronic alcohol monitoring bracelets, which are the only alcohol monitoring bracelets that are able to provide evidence that is admissible into court for non-compliance and positive alcohol readings. Court ordered SCRAMx electronic alcohol monitoring ankle bracelets are an alternative to incarceration for those convicted of alcohol-related crimes.
- **Compliance Program:** Implemented in July 2012, the Misdemeanor DWI Compliance Program offers supervised probation services for convicted DWI and, on a case by case basis, alcohol involved Domestic Violence offenders. Compliance Officers ensure that offenders comply fully with all court-ordered sanctions and report any violations to referring Judge/Court for probation revocation and/or further disposition.
- **Coordination, Planning, and Evaluation:** Coordinates all the programs listed, works with DWI Planning Council's guidance for program planning, and is responsible for over site and evaluation of all components.
- **Enforcement:** Grant funding is used to fund local law enforcement agencies to perform additional operations to include: Check Points, Underage Drinking Taskforce Operations, Compliance Checks, and Saturation Patrols. Additionally, grant funding provides valuable equipment and training used in the detection, documentation, and prosecution of DWI, Underage Drinking, Sales to Minors, Social Host and/or providing alcohol to Minors. Currently all of the following law enforcement entities participate in the DWI Program Enforcement Program: Belen Police Department, Bosque Farms Police Department, Isleta Tribal Police Department, Los Lunas Police Department, Los Lunas School Resource Officers, New Mexico State Police, and Valencia County Sheriff's Department.
- **Prevention:** Evidence-based substance abuse prevention programs and activities available throughout Valencia County for K-12th grades and other community agencies upon request.

Prevention-focused Community collaboration and coordination to address the risk and protective factors within Valencia County with the goals of increasing resiliency, health, and safety for our youth and entire community.

- **Screening:** Each person in Valencia County who is arrested for DWI is court ordered to go through an alcohol screening to determine the severity of the clients treatment needs surrounding alcohol and other drugs.
- **Treatment:** The DWI Program also offers an in-house, outpatient treatment program which fills a community gap of an disproportionate number of persons seeking treatment services and a limited number of substance abuse treatment providers. The Treatment program includes: client assessments, treatment plans, individual and group therapy, and auricular therapy. Auricular detoxification services provided is backed by both research and patrons utilizing this service and is deemed to be effective in treatment of anxiety and cravings.

GOALS AND OBJECTIVES

- Reduce the occurrence and negative consequences of DWI and Underage Drinking.
- Reduce recidivism rates of DWI.
- Work closely with law enforcement, local judicial entities, District Attorney's office, drug court, and local treatment providers to increase positive prosecution rates for alcohol related offences to include DWI while collaborating with agencies providing offender services to ensure the best possible outcomes to include compliance with court-ordered sanctions and reduced recidivism rates.
- Offer alternative sentencing services alcohol monitoring to decrease costs of incarceration and to increase the ability of the offender to remain or become gainfully employed while serving their sentence.
- Decrease risk factors while increasing resiliency factors for all Valencia County residents in order to provider a safer, healthier place for all to live, work, and visit.
- Implement evidence-based prevention practices, programs, and policies that decrease substance abuse, underage drinking, binge drinking, and DWI.
- Create and maintain community involvement through the DWI Planning Counsel and through participation within other community boards/coalitions to work collaboratively towards the health, safety, and wellness of the community as a whole.
- Improve existing programs through process and outcome evaluation.

Table 16 presents the Fiscal Year 2013-14 operating budget for the Community Services Department – DWI Grant.

Table 16: COMMUNITY SERVICES DEPARTMENT – DWI GRANT

General Fund 11 – Department 416

11 GENERAL FUND					
416 COMMUNITY SERVICES DEPARTMENT - D.W.I. GRANT FUNDS					
11-416 GENERAL FUND - COMMUNITY SERVICES - D.W.I. GRANT FUNDS OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5567	O.T. REIMB/LLPD PERSONNEL SERVICES	\$ 8,948	\$ 12,639	\$ 12,262	-3.0%
5572	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.0%
5596	GO BOND EXPENDITURES	\$ -	\$ 1,800	\$ -	-100.0%
5596	SUPPLIES	\$ 6,787	\$ -	\$ -	0.0%
	TOTAL D.W.I. GRANT FUNDS OPERATING SERVICES	\$ 15,736	\$ 14,439	\$ 12,262	-15.1%
11-416 GENERAL FUND - COMMUNITY SERVICES - D.W.I. GRANT FUNDS CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5660	CAPITAL OUTLAY/EQUIPMENT	\$ -	\$ -	\$ -	0.0%
	TOTAL D.W.I. GRANT FUNDS CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
	TOTAL EXPENSES	\$ 15,736	\$ 14,439	\$ 12,262	-15.1%
	TOTAL D.W.I. GRANT FUNDS EXPENDITURES	\$ 15,736	\$ 14,439	\$ 12,262	-15.1%

Table 17 presents the total General Fund expenditures for Fiscal Year 2013-14.

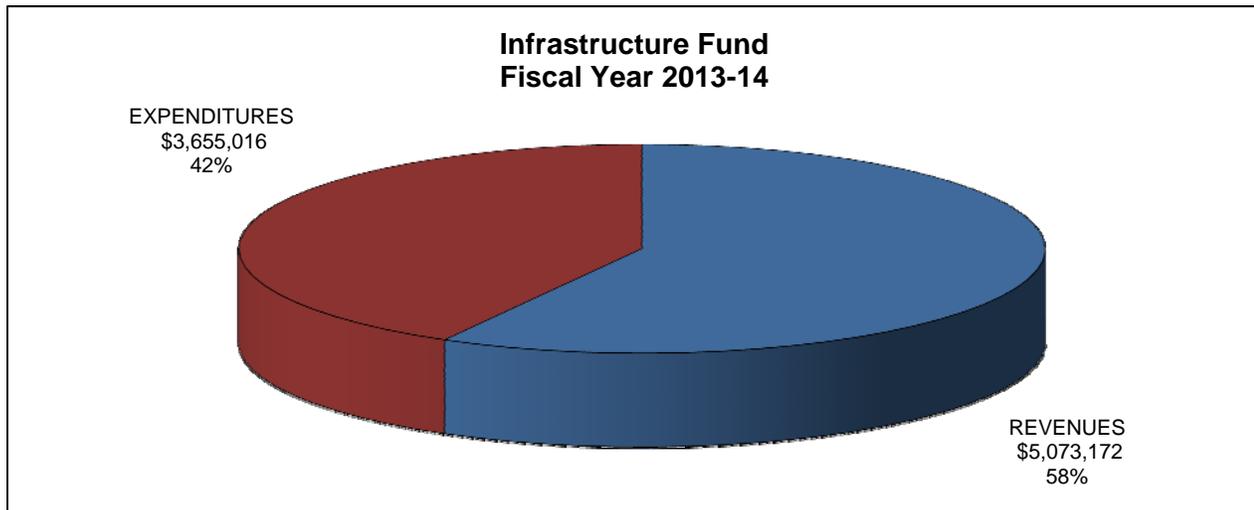
Table 17: TOTAL GENERAL FUND EXPENDITURES

	ACTUAL	BUDGET	PROPOSED	%CHANGE
	2011/2012	2012/2013	2013/2014	
TOTAL GENERAL FUND EXPENDITURES	\$ 14,118,022	\$ 16,889,995	\$ 16,714,912	-1.0%

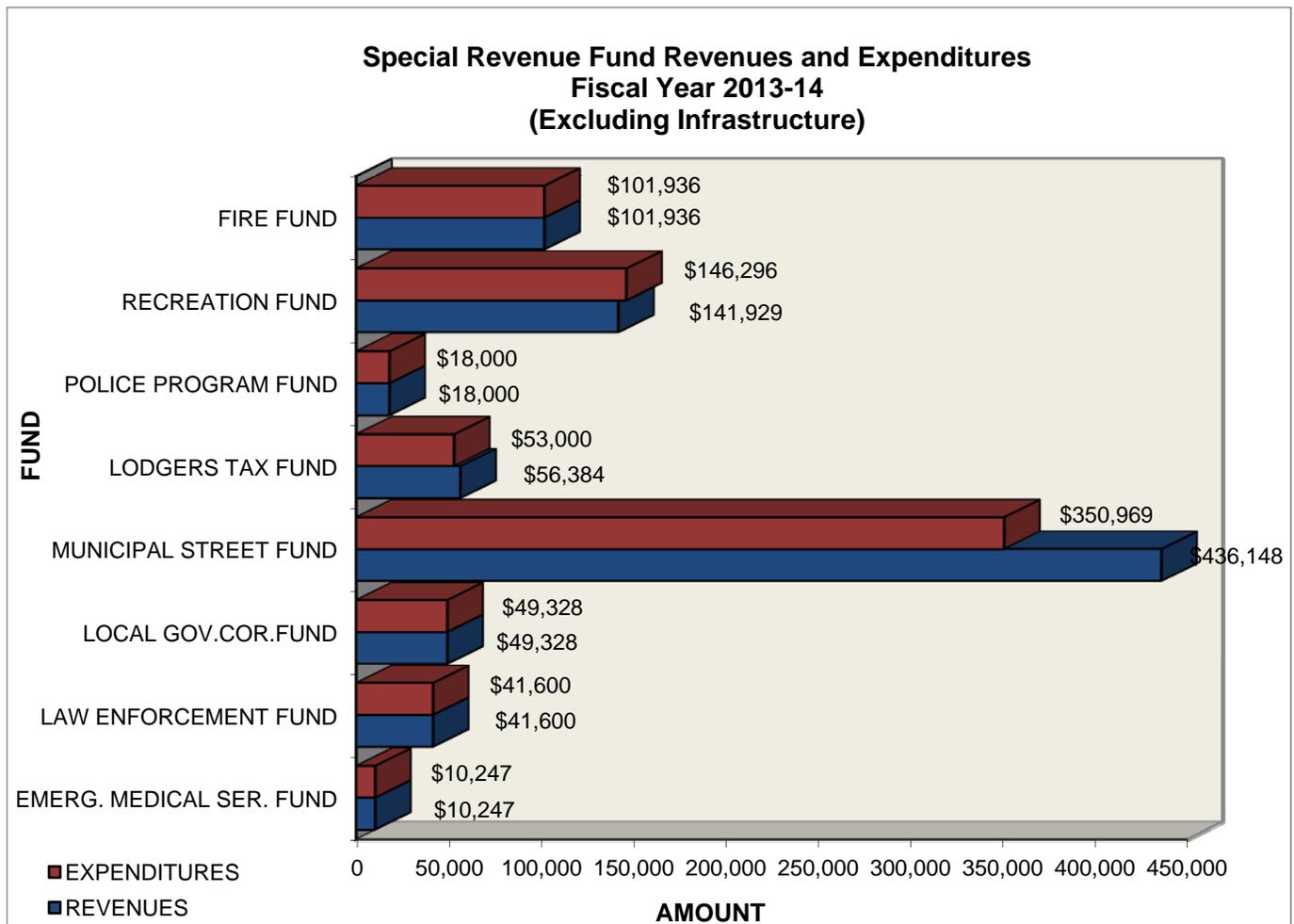
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SPECIAL REVENUE FUNDS

Chart 6: INFRASTRUCTURE FUND



Graph 5: SPECIAL REVENUE FUND REVENUES & EXPENDITURES



FIRE FUND

Fire Fund 21

MISSION

To protect our community through excellence in service.

DESCRIPTION

To have a safe, educated and effective customer-driven organization that provides a well-balanced, performance-driven service to a changing community.

GOALS AND OBJECTIVES

- Recruit value-driven people for a combination department.
- Provide clear and consistent leadership by developing current and future leaders.
- Strive to provide a safer and healthier community that understands how their fire department functions.
- Pursue adequate equipment to meet the ever-changing community needs.
- Performance will be based on measurement of quality, effectiveness, efficiency, and competence with the emphasis on the safety and welfare of citizens and department personnel.
- Accountable for meeting the responsibilities and fulfilling the organization's mission statement.

Table 18 presents the Fiscal Year 2013-14 operating budget for the Fire Fund.

Table 18: FIRE FUND 21

21 FIRE FUND					
	ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
305-4006	STATE ALLOTMENT	\$ 106,436	\$ 104,602	\$ 101,936	-2.5%
306-4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
370-4014	TRANSFER IN REVENUE	\$ 2,642	\$ -	\$ -	0.0%
305	TOTAL FIRE FUND REVENUES	\$ 109,078	\$ 104,602	\$ 101,936	-2.5%
21 FIRE FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
5523	INSURANCE & BONDS	\$ 24,042	\$ 42,320	\$ 42,629	0.7%
5525	BUILDING & GROUNDS MAINT.	\$ 4,748	\$ 5,702	\$ 3,036	-46.8%
5534	TOOLS & EQUIPMENT	\$ 28,358	\$ 15,000	\$ 15,000	0.0%
5675	FIRE TRUCK PRINCIPAL-INTEREST DUE	\$ 28,500	\$ 41,580	\$ 41,271	-0.7%
405	TOTAL FIRE FUND EXPENDITURES	\$ 85,648	\$ 104,602	\$ 101,936	-2.5%

RECREATION FUND

Recreation Fund 22

MISSION

To provide recreation and entertainment to the citizens of Los Lunas and Valencia County and surrounding areas.

DESCRIPTION

This Department plans the annual holiday festivities for Christmas, the 4th of July, and the St. Patrick's Day Balloon Rally. Softball and basketball leagues are also planned throughout the year. Park improvements are also funded from this fund.

GOALS AND OBJECTIVES

- To continue to expand and improve on the holiday festivities every year.
- To continually expand and improve the Village parks system by ensuring that all equipment is in working order, replacing obsolete equipment.
- To continue to provide quality programs for both our youth and adults.

Table 19 presents the Fiscal Year 2013-14 operating budget for the Recreation Fund.

Table 19: RECREATION FUND 22

22 RECREATION FUND					
	ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
353-4010	GROSS RECEIPT TAXES	\$ 3,113	\$ 2,833	\$ 6,796	139.9%
306-4060	EARNED INTEREST	\$ 139	\$ 100	\$ -	-100.0%
307-4130	LEAGUE/DANCE FEE REVENUES	\$ 53,206	\$ 53,000	\$ 83,000	56.6%
307-4132	SPECIAL ACTIVITIES REVENUES	\$ 35,974	\$ 33,933	\$ 47,133	38.9%
340-4133	CIGARETTE TAX 1%	\$ 6	\$ -	\$ -	0.0%
307-4134	SENIOR OLYMPICS PROGRAM REVENUES	\$ 2,600	\$ 5,000	\$ 5,000	0.0%
307	TOTAL RECREATION FUND REVENUES	\$ 95,038	\$ 94,866	\$ 141,929	49.6%
22 RECREATION FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
5500	GROSS RECEIPT TAXES	\$ 3,949	\$ 4,600	\$ 6,796	47.7%
5510	OFFICE SUPPLIES	\$ 2,673	\$ 3,500	\$ 3,500	0.0%
5548	SPECIAL EVENTS	\$ 31,338	\$ 35,000	\$ 41,000	17.1%
5553	RECREATION PROGRAMS/CONTRACTS	\$ 25,274	\$ 55,000	\$ 75,000	36.4%
5659	SENIOR OLYMPICS PROGRAM EXPENSES	\$ -	\$ 5,000	\$ 5,000	0.0%
5671	PARK IMPROVEMENTS/RECREATION EQUIPMENT	\$ 13,882	\$ 15,000	\$ 15,000	0.0%
	TOTAL RECREATION FUND EXPENDITURES	\$ 77,116	\$ 118,100	\$ 146,296	23.9%

LODGERS TAX FUND

Lodgers Tax Fund 16

MISSION

To utilize lodgers tax revenues collected from area lodging facilities for the purpose of advertising, publicizing and promoting tourist related attractions and events within the Village.

DESCRIPTION

The Village has created the Lodgers Tax Advisory Board to advise the governing body on ways to spend lodger's tax funds for advertising, publicizing and promoting tourist related attractions and events within the Village.

GOALS AND OBJECTIVES

- Bring in visitors to the Village of Los Lunas through advertising by updating our existing brochure.
- Expand the market in promoting the Village with limited funding by creating a pamphlet that can be widely distributed.
- Purchase advertising space utilizing billboards that will be strategically placed along Interstate 25 and Interstate 40.

Table 20 presents the Fiscal Year 2013-14 operating budget for the Lodgers Tax Fund.

Table 20: LODGERS TAX FUND 16

16 LODGERS TAX FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
306-4060	INTEREST REVENUES	\$ 139	\$ 100	\$ 25	0.0%
310-4131	LODGERS TAX REVENUE	\$ 53,799	\$ 53,325	\$ 56,359	5.7%
TOTAL LODGERS TAX FUND REVENUES		\$ 53,937	\$ 53,425	\$ 56,384	5.5%
16 LODGERS TAX EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
5584	PROMOTIONAL EXPENSES	\$ 49,637	\$ 45,000	\$ 45,000	0.0%
5585	SUPPORT SERVICES	\$ 6,795	\$ 8,000	\$ 8,000	0.0%
401	TOTAL LODGERS TAX FUND EXPENDITURES	\$ 56,431	\$ 53,000	\$ 53,000	0.0%

INFRASTRUCTURE FUND

Infrastructure Fund 25

MISSION

To continue to upgrade services to our citizens by continually improving Village streets, utilities and property acquisition.

DESCRIPTION

The Infrastructure Fund is funded primarily from Village imposed gross receipts taxes. The Village has imposed a 1/4% Special Municipal Gross Receipts Tax and 1/4% Municipal Infrastructure Gross Receipts Tax and dedicated them to this fund. [Note: 1/8 was added by special election during fiscal year 2001. It became effective on 1/1/2002.] The Village Council approved the change in the dedication of 1/16th of 1 percent to provide for property acquisition. State Highway Cooperative funding is also utilized in this fund.

GOALS AND OBJECTIVES

To continue to increase funding to repair and repave streets, repair and replace water and sewer lines, utility plant repair, acquisition of utility meters, and, property acquisition.

Table 21 presents the Fiscal Year 2013-14 operating budget for the Infrastructure Fund.

Table 21: INFRASTRUCTURE FUND 25

25 INFRASTRUCTURE FUND					
	ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
305-4140	HIGHWAY CO-OP	\$ -	\$ 246,000	\$ 175,000	-28.9%
306-4060	INTEREST REVENUES	\$ 924	\$ 700	\$ 700	0.0%
320-4143	1/4% SPEC GROSS RECEIPTS TAX	\$ 875,290	\$ 919,216	\$ 925,000	0.6%
323-4005	STP-E NM 314 PEDESTRIAN IMPROVEMENTS	\$ -	\$ 231,062	\$ 150,000	-35.1%
321-4005	HSIP NM 47 @ APPALOOSA SAFETY FUNDING	\$ -	\$ 85,000	\$ 85,000	0.0%
320-4144	1/8%MUNICIPAL SPEC GRT TAX & NEW 1/8% GRT	\$ 865,551	\$ 911,891	\$ 925,000	1.4%
347-4146	COURTHOUSE ROAD UTP	\$ -	\$ -	\$ 772,472	100.0%
324-4005	GRANT MAP REVENUE	\$ 133,264	\$ 102,000	\$ 390,000	282.4%
347-4146	STP-E INTERCHANGE BEAUTIFICATION PROJECT	\$ -	\$ -	\$ 1,650,000	100.0%
	TOTAL INFRASTRUCTURE FUND REVENUES	\$ 1,741,765	\$ 2,495,869	\$ 5,073,172	103.3%
25 INFRASTRUCTURE FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
5641	RIGHT OF WAY	\$ 477,853	\$ 225,000	\$ 325,000	44.4%
5654	HIGHWAY CO-OP	\$ -	\$ 327,667	\$ 175,000	-46.6%
5665	MAP REVENUE CARSON DRIVE	\$ 28,234	\$ 136,000	\$ 391,667	188.0%
5647	HIGHWAY 6/HWY 263 INTERSECTION	\$ 5,707	\$ 94,139	\$ -	-100.0%
5643	HIGHWAY 6 INTERSECTIONS IMPROVEMENTS	\$ 165,772	\$ -	\$ -	0.0%
5656	STP-E NM 314 PEDESTRIAN IMPROVEMENTS	\$ -	\$ 308,083	\$ 150,000	-51.3%
5653	HSIP NM 47 @ APPALOOSA SAFETY ENHANCEMENTS	\$ -	\$ 106,000	\$ 106,000	0.0%
5680	GRIP II CORRIDOR STUDY PROJECT	\$ -	\$ 708,508	\$ 607,349	-14.3%
5628	STP-E INTERCHANGE BEAUTIFICATION PROJECT	\$ -	\$ -	\$ 1,650,000	100.0%
406	TOTAL STREETS DEPARTMENT	\$ 677,566	\$ 1,905,397	\$ 3,405,016	78.7%
5612	PARKING LOT/DRAINAGE IMPROVEMENTS	\$ -	\$ 250,000	\$ 250,000	0.0%
401	TOTAL ADMINISTRATION DEPARTMENT	\$ -	\$ 250,000	\$ 250,000	0.0%
	TOTAL INFRASTRUCTURE FUND EXPENDITURES	\$ 677,566	\$ 2,155,397	\$ 3,655,016	69.6%

LOCAL GOVERNMENT CORRECTION FUND

Local Government Correction Fund 26

MISSION Corrections fees are intended to off-set correction and detention costs per New Mexico Statutory requirements.

DESCRIPTION A \$10.00 Correction fee is assessed for each criminal offense filed in Municipal Court. Correction fee revenues off-set the necessity for General Fund totally supporting the cost for care and housing of adults and juveniles.

GOALS AND OBJECTIVES Corrections fees will continue to off-set total detention service costs.

Table 22 presents the Fiscal Year 2013-14 operating budget for the Local Government Correction Fund.

Table 22: LOCAL GOVERNMENT CORRECTION FUND 26

26 LOCAL GOV. CORRECTION FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
306-4060	INTEREST REVENUES	\$ 139	\$ 213	\$ -	-100.0%
360-4150	CORRECTION FEES	\$ 33,305	\$ 49,328	\$ 49,328	0.0%
TOTAL LOCAL GOV. CORRECTION FUND REVENUES		\$ 33,444	\$ 49,541	\$ 49,328	-0.4%
26 LOCAL GOV. CORRECTION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
5575	PRISONER MEDICAL/DETENTION CHG	\$ 54,917	\$ 68,000	\$ 49,328	-27.5%
TOTAL LOCAL GOV. CORRECTION FUND EXPENDITURES		\$ 54,917	\$68,000	\$ 49,328	-27.5%

LAW ENFORCEMENT PROTECTION FUND

Law Enforcement Protection Fund 27

MISSION

The New Mexico Enforcement Protection Fund (LEPF) is a legislative established fund that accumulates fees generated from insurance corporations in New Mexico and annually distributes the funds to New Mexico law enforcement agencies annually to assist in police equipment/training cost.

DESCRIPTION

LEPF funds as distributed under a formula for jurisdictional population and number of certified police officers in the law enforcement agency serving that jurisdiction.

GOALS AND OBJECTIVES

To utilize LEPF funds to the best advantage of the Village and Los Lunas Police Department.

Table 23 presents the Fiscal Year 2013-14 operating budget for the Law Enforcement Protection Fund.

Table 23: LAW ENFORCEMENT PROTECTION FUND 27

27 LAW ENFORCEMENT PROTECTION FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
305-4006	STATE ALLOTMENT	\$ 47,906	\$ 41,600	\$ 41,600	0.0%
306-4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
TOTAL LAW ENFORCEMENT PROTECTION FUND REVENUES		\$ 47,906	\$ 41,600	\$ 41,600	0.0%
27 LAW ENFORCEMENT PROTECTION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
5659	CAPITAL OUTLAY/POLICE EQUIPMENT	\$ 8,890	\$ -	\$ 10,620	100.0%
5547	LEASE PURCHASES	\$ 28,825	\$ 41,600	\$ 30,980	-25.5%
5561	INTEREST EXPENSE	\$ 2,085	\$ -	\$ -	0.0%
TOTAL LAW ENFORCEMENT PROTECTION FUND EXPENDITURES		\$ 39,800	\$ 41,600	\$ 41,600	0.0%

EMERGENCY MEDICAL SERVICE FUND

Emergency Medical Service Fund 39

MISSION

The professional staff of the Los Lunas Emergency Medical Services (EMS) is committed to delivering patient responsive emergency and non-emergency pre-hospital care to the citizens of Los Lunas and the surrounding communities through provision of a medically sophisticated advanced life support system. The principles determining the success of our mission include compassion, technical excellence combined operational and fiscal efficiency.

DESCRIPTION

Los Lunas Emergency Medical Services is certified to respond to calls in Valencia County.

GOALS AND OBJECTIVES

- To provide the highest quality of patient care and customer service.
- Preserve the rights and dignity of all patients.
- Be role models as health care professionals to those with whom we interact.
- Properly maintain all equipment to assure reliability, performance and extended life expectancy.

Table 24 presents the Fiscal Year 2013-14 operating budget for the Emergency Medical Service Fund.

Table 24: EMERGENCY MEDICAL SERVICE FUND 39

39 EMERGENCY MEDICAL SERVICE FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
305-4006	STATE ALLOTMENT	\$ 9,086	\$ 8,869	\$ 10,247	15.5%
306-4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
305-4002	LIVING CROSS REVENUES	\$ -	\$ -	\$ -	0.0%
TOTAL EMERGENCY MEDICAL SERVICE FUND REVENUES		\$ 9,086	\$ 8,869	\$ 10,247	15.5%
39 EMERGENCY MEDICAL SERVICE FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
5505	EQUIP/OPERATING EXPENSE	\$ 8,364	\$ 8,869	\$ 10,247	15.5%
5507	LIVING CROSS EXPENSE	\$ -	\$ -	\$ -	
5507	LIVING CROSS BOOKKEEPING EXPENSE	\$ -	\$ -	\$ -	
TOTAL EMERGENCY MEDICAL SERVICE FUND EXPENDITURES		\$ 8,364	\$ 8,869	\$ 10,247	15.5%

MUNICIPAL STREET IMPROVEMENT FUND

Municipal Street Improvement Fund 17

MISSION

Gasoline tax revenues are intended for construction, reconstruction, resurfacing or other improvement or maintenance of public roads and streets, including right-of-way materials acquisition. In addition, these revenues can be designated for projects subject to cooperative agreements entered into with the state highway and transportation department.

DESCRIPTION

The Municipal Street Improvement fund is funded solely by revenues generated from gasoline taxes.

GOALS AND OBJECTIVES

- To provide high quality street and road improvements throughout the municipality in the most cost effective and efficient manner possible.

Table 25 presents the Fiscal Year 2013-14 operating budget for the Municipal Street Improvement Fund.

Table 25: MUNICIPAL STREET IMPROVEMENT FUND 17

17 MUNICIPAL STREET IMPROVEMENT FUND					
	ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
306-4060	MUNICIPAL STREET FUND INTEREST	\$ 394	\$ 328	\$ 328	0.0%
340-4013	GAS TAX 1 CENT	\$ 192,073	\$ 141,160	\$ 141,160	0.0%
340-4113	GASOLINE	\$ 340,610	\$ 294,660	\$ 294,660	0.0%
TOTAL MUNICIPAL STREET IMPROVEMENT FUND REVENUES		\$ 533,078	\$ 436,148	\$ 436,148	0.0%
17 MUNICIPAL STREET IMPROVEMENT FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
5547	LEASE PURCHASE SWEEPERS AND TRUCKS	\$ 31,726	\$ 35,424	\$ 35,000	-1.2%
5556	HWY RIGHT-OF-WAY/SIDEWALK REPAIRS	\$ 104,003	\$ 125,000	\$ 125,000	0.0%
5635	CAPITAL/DEBT SERVICE - LUNA HILLS	\$ 139,110	\$ 190,969	\$ 190,969	0.0%
TOTAL MUNICIPAL STREET IMPROVEMENT FUND EXPENDITURES		\$ 274,840	\$ 351,393	\$ 350,969	-0.1%

POLICE PROGRAM FUND

Police Program Fund 23

SUMMARY

The Police Program Fund is used to account for revenues and expenditures associated with the Cops for Kids/Kids Winter Ball and Canine Programs.

Table 26 presents the Fiscal Year 2013-14 operating budget for the Police Program Fund.

Table 26: POLICE PROGRAM FUND 23

23 POLICE PROGRAM FUND					
	ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
306-4060	EARNED INTEREST	\$ -	\$ 2	\$ -	-100.0%
4044	COPS FOR KIDS PROGRAM REVENUE	\$ 9,808	\$ 13,000	\$ 13,000	0.0%
4051	CANINE PROGRAM DONATIONS	\$ -	\$ 5,000	\$ 5,000	0.0%
385	TOTAL POLICE PROGRAM FUND REVENUES	\$ 9,808	\$ 18,002	\$ 18,000	0.0%
23 POLICE PROGRAM FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
5710	COPS FOR KIDS/WINTER BALL	\$ 11,494	\$ 13,000	\$ 13,000	0.0%
5715	CANINE PROGRAM	\$ 882	\$ 5,000	\$ 5,000	0.0%
	TOTAL POLICE PROGRAM FUND EXPENDITURES	\$ 12,376	\$ 18,000	\$ 18,000	0.0%

ENTERPRISE FUNDS

SUMMARY

The following charts summarize the Enterprise Funds. Revenues are generated from three services: (1) Solid Waste, (2) Water, and (3) Sewer. Expenditures are the result of three operations: (1) Treatment Plant, (2) Solid Waste, and (3) Water/Sewer.

REVENUES

Chart 7 reflects the revenues generated from the three services provided to the residents of the Village of Los Lunas.

EXPENDITURES

Chart 8 reflects the expenditures for the three operations performed by the Village of Los Lunas. Graphs 6 and 7 present the expenditures for the Water/Sewer fund and the Solid Waste Funds for Fiscal Year 2013-14.

Chart 7: ENTERPRISE FUND REVENUES

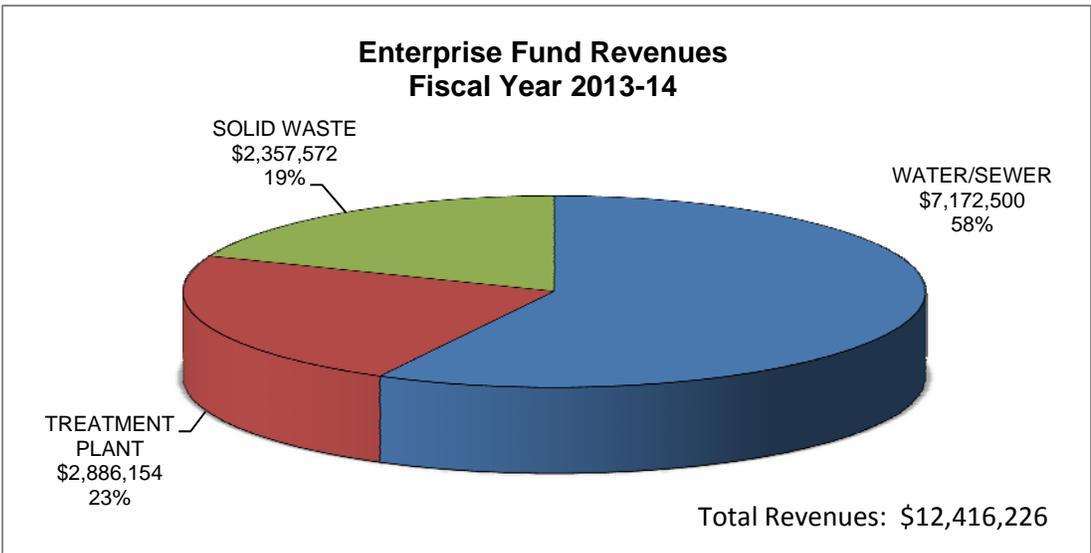
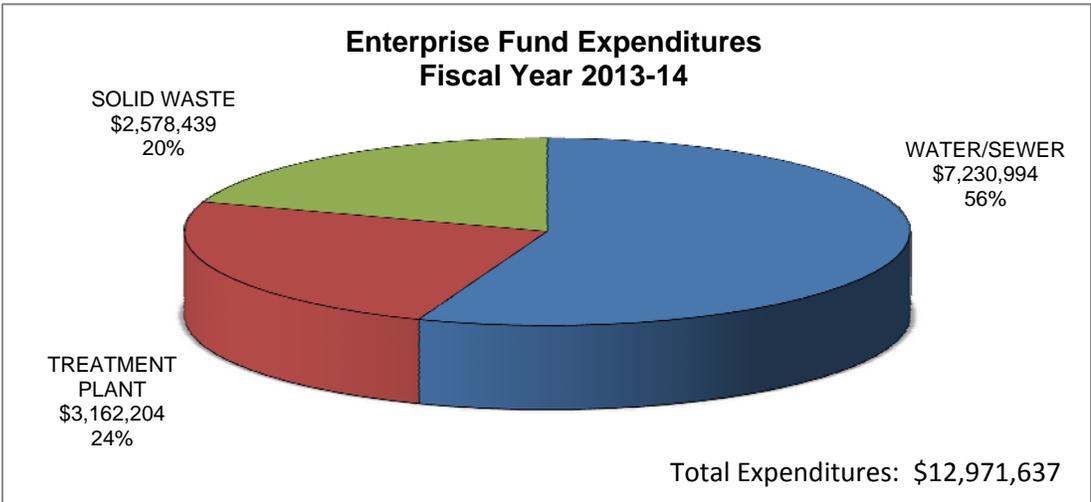
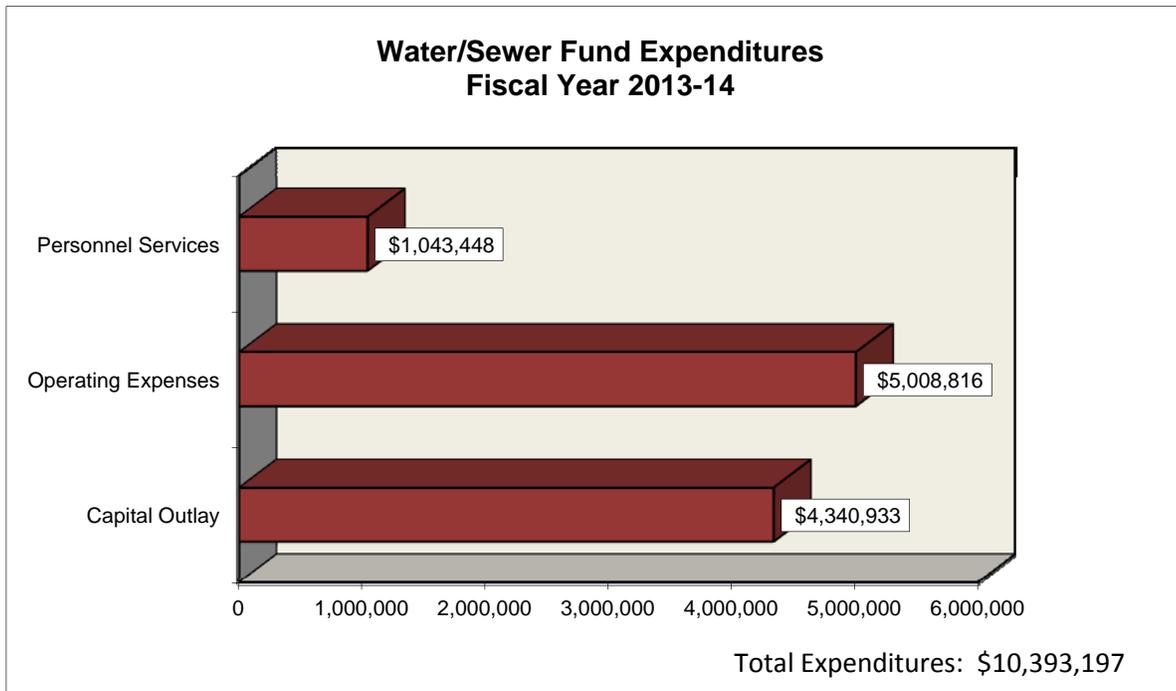


Chart 8: ENTERPRISE FUND EXPENDITURES



Graph 6: WATER/SEWER FUND EXPENDITURES



Graph 7: SOLID WASTE FUND EXPENDITURES

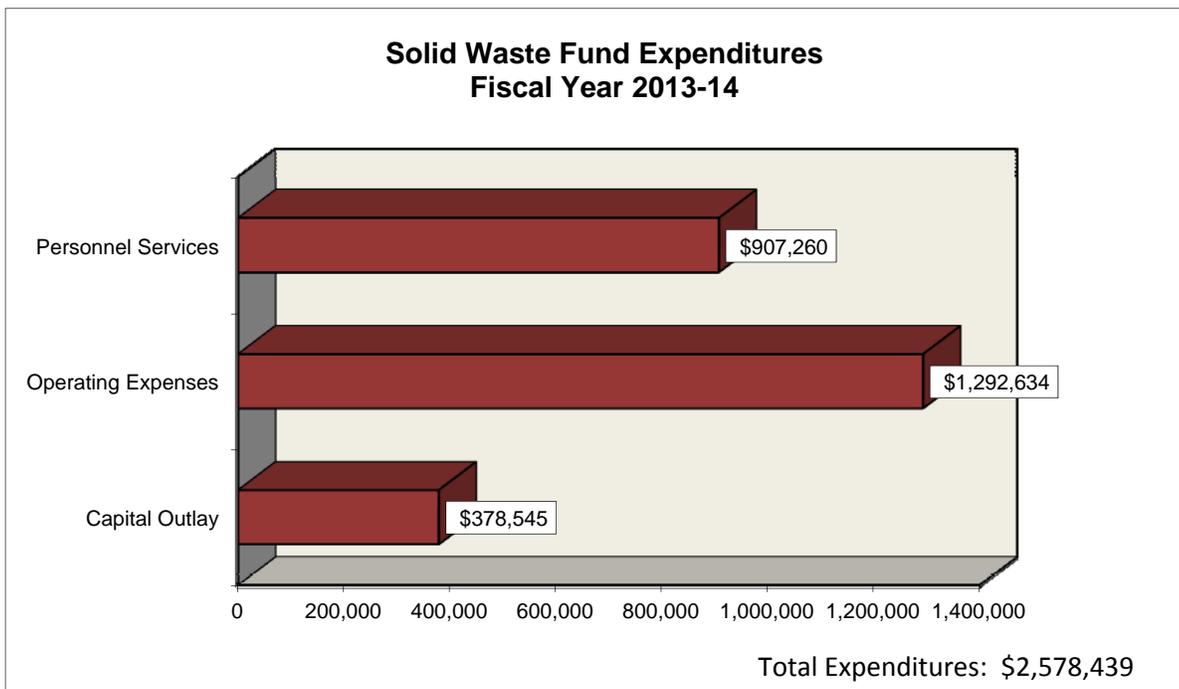


Table 27: WATER/SEWER FUND REVENUES

41 WATER/SEWER FUND					
	ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
4060	INTEREST REVENUES	\$ 2,812	\$ 1,647	\$ 1,647	0.0%
4062	METER DEPOSIT INTEREST	\$ 116	\$ 55	\$ 55	0.0%
306	TOTAL EARNED INTEREST	\$ 2,928	\$ 1,702	\$ 1,702	0.0%
4010	SALES	\$ 2,392,631	\$ 2,580,251	\$ 2,580,251	0.0%
4020	CONNECTION FEES	\$ 7,350	\$ 10,200	\$ 10,200	0.0%
4030	PENALTIES	\$ 45,718	\$ 41,815	\$ 41,815	0.0%
4080	SEWER IMPACT FEES	\$ 112,632	\$ -	\$ -	0.0%
351	TOTAL SEWER SALES & SERVICE	\$ 2,558,330	\$ 2,632,266	\$ 2,632,266	0.0%
4010	SALES	\$ 3,057,442	\$ 3,483,546	\$ 3,483,546	0.0%
4020	CONNECTION FEES	\$ 36,225	\$ 45,213	\$ 45,213	0.0%
4025	WATER RIGHTS INCOME	\$ 104,935	\$ 56,576	\$ 3,580,839	6229.3%
4030	PENALTIES	\$ 52,942	\$ 53,983	\$ 53,983	0.0%
4050	NSF CK CHG/OTHER MISC	\$ 26,594	\$ 6,103	\$ 6,103	0.0%
4080	WATER IMPACT FEES	\$ 90,859	\$ -	\$ -	0.0%
4156	WATER DISPENSER REVENUE	\$ 2,814	\$ 1,115	\$ 1,115	0.0%
352	TOTAL WATER SALES & SERVICE	\$ 3,371,810	\$ 3,646,536	\$ 7,170,798	96.6%
356-4008	EASTSIDE WATER LINE PROJECT LOAN/GRANT	\$ 353,000	\$ 353,000	\$ -	-100.0%
353-4010	GROSS RECEIPTS BILLED	\$ 272,146	\$ 253,888	\$ 253,888	0.0%
365-4100	LEGISLATIVE APPROPRIATION	\$ -	\$ 50,000	\$ -	-100.0%
	TOTAL WATER/SEWER FUND REVENUES	\$ 6,558,214	\$ 6,937,392	\$ 10,058,654	45.0%

Table 28: SOLID WASTE FUND REVENUES

43 SOLID WASTE FUND					
	ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
4060	INTEREST REVENUES	\$ 1,327	\$ 719	\$ 719	0.0%
4062	METER DEPOSIT INTEREST	\$ 117	\$ 52	\$ 52	0.0%
306	TOTAL EARNED INTEREST	\$ 1,444	\$ 771	\$ 771	0.0%
4010	SALES	\$ 2,071,339	\$ 1,941,747	\$ 1,941,747	0.0%
4030	PENALTIES	\$ 31,777	\$ 30,443	\$ 30,443	0.0%
4040	BIN FEES	\$ 1,574	\$ 18,025	\$ 18,025	0.0%
4041	1/16% GROSS RECEIPTS TAX	\$ 216,433	\$ 228,938	\$ 228,938	0.0%
4042	RECYCLING INCOME	\$ 58,168	\$ 39,545	\$ 39,545	0.0%
4070	ROLLOFF BIN FRANCHISE FEES	\$ 411	\$ 8,000	\$ 8,000	0.0%
343	TOTAL SOLID WASTE SALES & SERVICE	\$ 2,379,702	\$ 2,266,698	\$ 2,266,698	0.0%
353	GROSS RECEIPTS 5%	\$ 99,793	\$ 90,103	\$ 90,103	0.0%
	TOTAL SOLID WASTE FUND REVENUES	\$ 2,480,939	\$ 2,357,572	\$ 2,357,572	0.0%

WASTE WATER TREATMENT PLANT DIVISION

Enterprise Fund 41 – Division 421

MISSION

The Wastewater Division of the Village of Los Lunas is here to provide excellence in quality and service to our customers at a minimal cost while protecting the environment and exceeding all quality standards.

DESCRIPTION

This department provides residential and commercial wastewater utilities to over 6,000 customers in various areas of the Village. Activities of this department include maintenance of the wastewater treatment facility, sludge handling facilities, laboratory analysis, fiscal reports and administration.

GOALS AND OBJECTIVES

- To provide all safety equipment and training to meet OSHA requirement for employees, to maintain an accident free workplace.
- To continue to meet all Environmental Protection Agency and State Environmental Department regulations with respect to plant operations.
- Assure the community that operators will be trained and certified to the highest level possible to enhance their ability to operate the system and improve the efficiency of operations.
- To achieve as many awards as possible for the Wastewater Facility and the Village of Los Lunas.
- Maintain the grease trap inspection program to reduce line maintenance problems and reduce grease problems at the wastewater facility thereby reducing the cost of treatment.

Table 29 presents the Fiscal Year 2013-14 operating budget for the Waste Water Treatment Plant Enterprise Fund.

Table 29: WASTE WATER TREATMENT PLANT DIVISION Enterprise Fund 41 – Division 421

41 WATER/SEWER FUND - TREATMENT PLANT PERSONNEL SERVICES					
421					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5426	Public Works Director	\$ 77,244	\$ 69,513	\$ 70,000	0.7%
5428	Laboratory Technician Assistant/Operator	\$ 25,590	\$ 21,957	\$ 28,023	27.6%
5429	Assistant Treatment Plant Supervisor	\$ 42,419	\$ 40,643	\$ 40,643	0.0%
5430	Public Works Technician	\$ 29,152	\$ 27,696	\$ 21,965	-20.7%
5431	Public Works Technician	\$ 21,463	\$ 21,957	\$ 21,956	0.0%
5432	Laboratory Technician	\$ 35,525	\$ 34,774	\$ 35,108	1.0%
5433	WWTP Equipment Maintenance	\$ 32,233	\$ 31,431	\$ 34,106	8.5%
5434	Public Works Technician	\$ 42,419	\$ 21,957	\$ 21,957	0.0%
5439	Public Works Technician	\$ 29,152	\$ 23,953	\$ 23,944	0.0%
5446	Treatment Plant Supervisor	\$ 50,375	\$ 49,401	\$ 43,472	-12.0%
5499	OVERTIME	\$ 13,601	\$ 20,000	\$ 14,000	-30.0%
		\$ 399,173	\$ 363,282	\$ 355,174	-2.2%
5440	F.I.C.A EXPENSE	\$ 27,939	\$ 27,561	\$ 27,171	-1.4%
5441	P.E.R.A EXPENSE	\$ 68,521	\$ 68,497	\$ 67,527	-1.4%
5442	MEDICAL INS. EXPENSE	\$ 118,628	\$ 122,051	\$ 135,612	11.1%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 2,601	\$ 2,882	\$ 2,841	-1.4%
5444	WORKMANS COMP. INS. EXPENSE	\$ 11,137	\$ 20,766	\$ 20,844	0.4%
		\$ 228,827	\$ 241,758	\$ 253,996	5.1%
	TOTAL TREATMENT PLANT PERSONNEL SERVICES	\$ 628,000	\$ 608,034	\$ 609,170	0.2%
41 WATER/SEWER FUND - TREATMENT PLANT OPERATING SERVICES					
421					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5510	OFFICE SUPPLIES	\$ 2,905	\$ 3,500	\$ 5,550	58.6%
5511	DATA PROCESSING	\$ 5,220	\$ 2,800	\$ 3,740	33.6%
5512	BOOKS & MANUALS	\$ 427	\$ 500	\$ 1,000	100.0%
5513	GAS & OIL FOR VEHICLES	\$ 34,686	\$ 38,000	\$ 35,000	-7.9%
5514	TRAINING & SEMINARS	\$ 9,640	\$ 10,500	\$ 7,875	-25.0%
5515	PRINTING & COPYING	\$ 1,132	\$ 1,300	\$ 1,000	-23.1%
5517	PROFESSIONAL SERVICES	\$ 34,752	\$ 20,000	\$ 14,950	-25.3%
5518	POSTAGE	\$ 908	\$ 1,300	\$ 1,000	-23.1%
5519	UTILITIES	\$ 309,166	\$ 311,000	\$ 335,000	7.7%
5521	TELEPHONE EXPENSES	\$ 7,459	\$ 6,500	\$ 6,500	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 472	\$ 700	\$ 600	-14.3%
5523	INSURANCE & BONDS	\$ 44,451	\$ 44,500	\$ 61,301	37.8%
5524	PUBLICATIONS & ADVERTISING	\$ 1,403	\$ 2,000	\$ 5,000	150.0%
5525	BUILDING & GROUNDS MAINT.	\$ 21,430	\$ 30,500	\$ 30,500	0.0%
5527	FLEET MAINTENANCE	\$ 20,265	\$ 30,400	\$ 30,400	0.0%
5528	JANITORIAL SUPPLIES	\$ 2,464	\$ 3,000	\$ 3,000	0.0%
5529	WWTP GAS/WATER EXP	\$ 9,228	\$ 10,000	\$ 13,750	37.5%
5530	UNIFORM ALLOWANCE	\$ 3,418	\$ 4,000	\$ 5,400	35.0%
5531	TRAVEL EXPENSES	\$ 280	\$ 4,000	\$ 3,000	-25.0%
5534	TOOLS & EQUIPMENT	\$ 517	\$ 4,000	\$ 3,600	-10.0%
5536	SAFETY EQUIPMENT	\$ 7,062	\$ 7,500	\$ 7,500	0.0%
5537	CHEMICALS	\$ 26,225	\$ 30,000	\$ 30,000	0.0%
5539	SYSTEMS MAINTENANCE	\$ 137,407	\$ 200,000	\$ 155,000	-22.5%
5541	LABORATORY SUPPLIES	\$ 26,483	\$ 55,000	\$ 40,000	-27.3%
5547	LEASE PURCHASE	\$ 1,388	\$ 14,469	\$ 7,122	-50.8%
5551	BOOKKEEPING CHARGES	\$ 352,655	\$ 352,655	\$ 352,655	0.0%
5582	LOAN PAYMENT-NEW WWTP PLANT	\$ 1,070,441	\$ 1,070,441	\$ 1,070,441	0.0%
5583	LOAN PAYMENT-WWTP PLANT SRF 87-05	\$ 222,150	\$ 222,151	\$ 222,150	0.0%
5561	INTEREST (LOANS)	\$ 39,988	\$ -	\$ -	0.0%
	TOTAL TREATMENT PLANT OPERATING SERVICES	\$ 2,394,021	\$ 2,480,716	\$ 2,453,034	-1.1%

**Table 29: WASTE WATER TREATMENT PLANT (Continued)
Enterprise Fund 41 – Division 421**

(41) WATER/SEWER FUND - TREATMENT PLANT CAPITAL OUTLAY					
421					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5648	CAPITAL OUTLAY/SLUDGE PER	\$ 133,828	\$ 128,173	\$ -	-100.0%
5678	CAPITAL OUTLAY/FLEET MAINT BLDG EXPANSION	\$ -	\$ -	\$ -	0.0%
5620	CAPITAL OUTLAY/GREASE TRAP INSPECTION	\$ 675	\$ -	\$ -	0.0%
5695	CAPITAL OUTLAY/TRUCK	\$ -	\$ -	\$ -	0.0%
5667	CAPITAL OUTLAY/UTILITY TRACTOR SIDE BY SIDE	\$ -	\$ -	\$ -	0.0%
5673	CAPITAL OUTLAY/NEW CASSETTES	\$ -	\$ 100,000	\$ 100,000	0.0%
	TOTAL TREATMENT PLANT CAPITAL OUTLAY	\$ 134,503	\$ 228,173	\$ 100,000	-56.2%
	TOTAL EXPENSES	\$ 3,156,524	\$ 3,316,923	\$ 3,162,204	-4.7%
	TOTAL TREATMENT PLANT EXPENDITURES	\$ 3,156,524	\$ 3,316,923	\$ 3,162,204	-4.7%

WATER/SEWER DIVISION

Enterprise Fund 41 – Division 422

MISSION

The Water/Sewer Division of the Village of Los Lunas is here to provide excellence in quality and service to our customers at a minimal cost while protecting the environment and exceeding all quality standards.

DESCRIPTION

The Water/Sewer Division provides residential and commercial water utilities to over 6,000 customers. We operate and maintain a water system consisting of four (4) pressure zones, six (6) steel water storage tanks, four (4) wells, four (4) arsenic treatment plants at each of the four wells, one (1) booster station, approximately 126 miles of water line, and 759 fire hydrants. The sewer system consists of 23 lift stations, 1,887 manholes, and approximately 94 miles of sewer lines. Activities include maintenance of water/sewer utility systems and treatment facilities, laboratory sampling, fiscal reports, video inspection of sewer mains, and administration.

GOALS AND OBJECTIVES

- To provide customers of the Village of Los Lunas with excellence in quality and service.
- To continue to improve and update the Village's distribution system, adding larger water mains and more fire protection.
- To continue to upgrade the collection system, by reducing infiltration, adding larger lines and new interceptors.
- To maintain and provide personnel with the proper training to ensure effective operations and staying in compliance with all ED and EPA regulations.
- To upgrade the reading and billing touch-read program to make it more efficient and more cost effective.
- To utilize the new camera inspection equipment to evaluate all of the older collection lines and prioritize line replacement.

Table 30 presents the Fiscal Year 2013-14 operating budget for the Water/Sewer Enterprise Fund.

Table 30: WATER/SEWER DIVISION
Enterprise Fund 41 – Division 422

41 WATER/SEWER FUND - WATER/SEWER PERSONNEL SERVICES					
422					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5447	Water Dept Supervisor	\$ 67,118	\$ 49,401	\$ 49,401	0.0%
5448	Public Works Technician	\$ 25,841	\$ 25,450	\$ 21,957	-13.7%
5449	Public Works Technician	\$ 19,221	\$ 21,957	\$ 21,957	0.0%
5450	Assistant Water Sewer Supervisor	\$ 41,646	\$ 41,456	\$ 35,766	-13.7%
5451	Public Works Technician	\$ 31,957	\$ 30,906	\$ 21,957	-29.0%
5453	Water Maintenance Operator	\$ 25,417	\$ 24,951	\$ 29,424	17.9%
5454	Public Works Technician	\$ 23,073	\$ 22,456	\$ 22,459	0.0%
5457	Sewer Maintenance Operator	\$ 26,415	\$ 25,949	\$ 29,424	13.4%
5499	OVERTIME	\$ 8,783	\$ 12,000	\$ 12,000	0.0%
		\$ 269,471	\$ 254,526	\$ 244,345	-4.0%
5440	F.I.C.A EXPENSE	\$ 20,473	\$ 19,471	\$ 18,692	-4.0%
5441	P.E.R.A EXPENSE	\$ 48,183	\$ 48,392	\$ 46,456	-4.0%
5442	MEDICAL INS. EXPENSE	\$ 97,409	\$ 108,490	\$ 108,490	0.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,987	\$ 2,036	\$ 1,955	-4.0%
5444	WORKMANS COMP. INS. EXPENSE	\$ 7,883	\$ 14,671	\$ 14,340	-2.3%
		\$ 175,935	\$ 193,060	\$ 189,933	-1.6%
	TOTAL WATER/SEWER PERSONNEL SERVICES	\$ 445,406	\$ 447,586	\$ 434,278	-3.0%
41 WATER/SEWER FUND - WATER/SEWER OPERATING SERVICES					
422					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5500	GROSS RECEIPT TAXES WATER/SEWER	\$ 245,139	\$ 300,000	\$ 300,000	0.0%
5504	STATE WATER FEES	\$ 22,883	\$ 24,000	\$ 20,000	-16.7%
5510	OFFICE SUPPLIES	\$ 39,814	\$ 42,000	\$ 35,000	-16.7%
5511	DATA PROCESSING	\$ 5,617	\$ 3,536	\$ 5,220	47.6%
5512	BOOKS & MANUALS	\$ -	\$ 700	\$ 350	-50.0%
5513	GAS & OIL FOR VEHICLES	\$ 24,014	\$ 30,000	\$ 27,000	-10.0%
5514	TRAINING & SEMINARS	\$ 3,210	\$ 8,000	\$ 6,000	-25.0%
5515	PRINTING & COPYING	\$ 2,634	\$ 5,000	\$ 4,500	-10.0%
5517	PROFESSIONAL SERVICES	\$ 1,534	\$ 83,000	\$ 68,000	-18.1%
5518	POSTAGE	\$ 20,519	\$ 20,000	\$ 20,000	0.0%
5519	UTILITIES	\$ 275,241	\$ 270,000	\$ 283,500	5.0%
5520	ATTORNEY FEES	\$ -	\$ 1,000	\$ 1,000	0.0%
5521	TELEPHONE EXPENSES	\$ 6,789	\$ 8,500	\$ 7,225	-15.0%
5522	SUBSCRIPTIONS & DUES	\$ 1,786	\$ 1,500	\$ 1,500	0.0%
5523	INSURANCE & BONDS	\$ 36,404	\$ 39,000	\$ 39,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ -	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS	\$ 6,030	\$ 15,000	\$ 15,000	0.0%
5527	FLEET MAINTENANCE	\$ 10,408	\$ 15,000	\$ 15,000	0.0%
5528	JANITORIAL	\$ 1,165	\$ 2,000	\$ 1,500	-25.0%
5530	UNIFORM ALLOWANCE	\$ 2,865	\$ 4,000	\$ 4,000	0.0%
5531	TRAVEL EXPENSES	\$ 1,614	\$ 3,000	\$ 2,250	-25.0%
5534	TOOLS & EQUIPMENT	\$ 5,098	\$ 7,000	\$ 8,500	21.4%
5536	SAFETY EQUIPMENT	\$ 9,512	\$ 9,000	\$ 9,000	0.0%
5537	CHEMICALS	\$ 78,655	\$ 100,000	\$ 110,000	10.0%
5538	IDENTIFICATION	\$ -	\$ 500	\$ -	-100.0%
5539	SYSTEMS MAINTANENCE	\$ 246,243	\$ 260,000	\$ 220,000	-15.4%
5547	LEASE PURCHASE	\$ 190,064	\$ 190,064	\$ -	-100.0%
5551	BOOKKEEPING CHARGES	\$ 453,743	\$ 453,743	\$ 453,743	0.0%
5579	SAN JUAN CHAMA WATER STORAGE	\$ 20,101	\$ 25,000	\$ 23,750	-5.0%
5582	SRF LOAN EXPENSE	\$ 109,417	\$ 109,417	\$ 109,417	0.0%
5583	RIPVALENCIA "Y" & WATER TANK	\$ 338,210	\$ 338,207	\$ 316,620	-6.4%
5586	DOWNTOWN LOAN	\$ 196,741	\$ 196,742	\$ 196,741	
5587	EASTSIDE LOAN (NEW IN FY13)	\$ -	\$ 7,390	\$ 7,247	
5560	ARSENIC LOAN	\$ 252,735	\$ 252,735	\$ 243,719	
	TOTAL WATER/SEWER OPERATING SERVICES	\$ 2,608,184	\$ 2,826,034	\$ 2,555,783	-9.6%

**Table 30: WATER/SEWER DIVISION (Continued)
Enterprise Fund 41 – Division 422**

41 WATER/SEWER FUND - WATER/SEWER CAPITAL OUTLAY					
422					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5602	CAPITAL OUTLAY/MUNICIPAL SOFTWARE	\$ -	\$ -	\$ 41,712	100.0%
5617	CAPITAL OUTLAY/WELL SITE IMPROVEMENTS	\$ 584,704	\$ -	\$ -	0.0%
5624	CAPITAL OUTLAY/PER WATER SYSTEM	\$ -	\$ 150,000	\$ 87,000	-42.0%
5629	CAPITAL OUTLAY/WATER RIGHTS ACQUISITION	\$ -	\$ 100,000	\$ 3,271,836	3171.8%
5633	CAPITAL OUTLAY/METERS	\$ 57,343	\$ 75,000	\$ 75,000	0.0%
5646	CAPITAL OUTLAY/REHAB TANK 4	\$ -	\$ 100,000	\$ -	-100.0%
5652	CAPITAL OUTLAY/MANHOLE REHAB STUDY	\$ -	\$ 100,000	\$ -	-100.0%
5662	CAPITAL OUTLAY/EASTSIDE WATER LINE PROJECT	\$ -	\$ 388,300	\$ 334,185	-13.9%
5613	CAPITAL OUTLAY/UPGRADE WELLS 3,4,5 TO HYPOCHLOR	\$ -	\$ -	\$ 304,200	100.0%
5640	CAPITAL OUTLAY/WELL MONITORING PROGRAM	\$ -	\$ -	\$ 42,000	100.0%
56**	CAPTITAL OUTLAY/VACTOR TRUCK	\$ -	\$ -	\$ -	0.0%
5644	CAPTIAL OUTLAY/CAMERA VAN UPGRADE	\$ -	\$ -	\$ 85,000	100.0%
	TOTAL WATER/SEWER CAPITAL OUTLAY	642047.22	\$ 913,300	\$ 4,240,933	364.4%
	TOTAL EXPENSES	\$ 3,695,637	\$ 4,186,919	\$ 7,230,994	72.7%
	TOTAL WATER/SEWER EXPENDITURES	\$ 3,695,637	\$ 4,186,919	\$ 7,230,994	72.7%

Table 31: WATER/SEWER/WASTE WATER TREATMENT PLANT Enterprise Fund 41 Expenditure Summary

	ACTUAL	BUDGET	PROPOSED	%CHANGE
	2011/2012	2012/2013	2013/2014	
TOTAL TREATMENT PLANT EXPENDITURES	\$ 3,156,524	\$ 3,316,923	\$ 3,162,204	-4.7%
TOTAL WATER/SEWER EXPENDITURES	\$ 3,695,637	\$ 4,186,919	\$ 7,230,994	72.7%
TOTAL ENTERPRISE FUND 41 EXPENDITURES	\$ 6,852,161	\$ 7,503,842	\$ 10,393,198.00	68.0%

SOLID WASTE DIVISION

Enterprise Fund 43 – Division 423

MISSION

To provide convenient and sanitary collection and disposal of trash for the residents of Los Lunas. In addition, to increase recycling awareness and availability for plastic, glass, cardboard, paper and aluminum products at a centralized location.

DESCRIPTION

The Solid Waste Division provides once a week curbside trash collection and disposal for the residents of Los Lunas and up to seven (7) days a week commercial trash collections for businesses. All personnel of this Department currently have commercial driver's licenses and are cross training on the operation of equipment and routes to maximize efficiency in the Department. The Village currently transports its waste to Valencia County Regional Landfill. The Village remains a member of the Central Solid Waste Authority which consists of the municipalities in Valencia County and Socorro County.

GOALS AND OBJECTIVES

- Comply with all Federal EPA regulations and New Mexico Environmental Department regulations.
- The Department operates a Materials Recovery and Transfer facility to provide state-of-the-art trash collection and disposal for Village residents to the Authority.
- The Department currently operates a state registered Drop-off Recycling Center to help accomplish the 25% or greater reduction of recyclables going to the landfill.
- To continue to provide a quality trash collection and disposal service for the residents of Los Lunas by automating the Department capabilities to increase diversion of recyclables.

Table 32 presents the Fiscal Year 2013-14 operating budget for the Solid Waste Division.

**Table 32: SOLID WASTE DIVISION
Enterprise Fund 43 – Division 423**

43 SOLID WASTE FUND - SOLID WASTE PERSONNEL SERVICES					
423					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5384	Mechanic-Solid Waste	\$ 38,861	\$ 37,566	\$ 37,232	-0.9%
5468	Solid Waste Laborer	\$ 26,040	\$ 21,957	\$ 21,957	0.0%
5469	Assistant Solid Waste Supervisor	\$ 41,421	\$ 40,256	\$ 35,766	-11.2%
5470	Transfer Station Truck Driver	\$ 34,610	\$ 33,755	\$ 33,741	0.0%
5471	Solid Waste Supervisor	\$ 45,738	\$ 44,461	\$ 44,472	0.0%
5472	Residential Driver-Solid Waste	\$ 36,944	\$ 35,666	\$ 35,666	0.0%
5473	Residential Driver-Solid Waste	\$ 35,088	\$ 34,392	\$ 34,401	0.0%
5474	Recycle Operator	\$ 34,041	\$ 33,118	\$ 35,109	6.0%
5475	Residential Driver-Solid Waste	\$ 21,134	\$ 30,571	\$ 30,581	0.0%
5477	Solid Waste Laborer	\$ 12,455	\$ 21,957	\$ 21,965	0.0%
5481	Residential Driver-Solid Waste	\$ 29,449	\$ 28,660	\$ 31,845	11.1%
5482	Solid Waste Laborer	\$ 16,731	\$ 21,957	\$ 21,957	0.0%
5483	Commercial Driver	\$ 34,598	\$ 33,437	\$ 33,424	0.0%
5484	Commercial Driver	\$ 27,644	\$ 23,454	\$ 28,668	22.2%
5485	Transfer Station Operator	\$ 32,349	\$ 31,205	\$ 31,598	1.3%
5490	Recycle Center Laborer	\$ 5,920	\$ 6,116	\$ 6,116	0.0%
5499	OVERTIME	\$ 16,377	\$ 17,500	\$ 17,500	0.0%
		\$ 489,400	\$ 496,028	\$ 501,998	1.2%
5440	F.I.C.A EXPENSE	\$ 36,488	\$37,678	\$ 38,403	1.9%
5441	P.E.R.A EXPENSE	\$ 82,703	\$93,642	\$ 95,442	1.9%
5442	MEDICAL INS. EXPENSE	\$ 148,493	\$203,418	\$ 203,418	0.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 3,819	\$3,940	\$ 4,016	1.9%
5444	WORKMANS COMP. INS. EXPENSE	\$ 30,016	\$61,655	\$ 63,983	3.8%
		\$ 301,518	\$400,333	\$ 405,262	1.2%
	TOTAL SOLID WASTE PERSONNEL SERVICES	\$ 790,918	\$ 896,361	\$ 907,260	1.2%
43 SOLID WASTE FUND - SOLID WASTE OPERATING SERVICES					
423					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2011/2012	2012/2013	2013/2014	
5500	GROSS RECTS TAX DUE STATE	\$ 77,566	\$ 79,705	\$ 79,705	0.0%
5510	OFFICE SUPPLIES	\$ 36,665	\$ 36,000	\$ 32,000	-11.1%
5511	DATA PROCESSING	\$ 4,021	\$ 1,828	\$ 5,900	222.8%
5513	GAS & OIL FOR VEHICLES	\$ 110,716	\$ 117,300	\$ 117,300	0.0%
5514	TRAINING & SEMINARS	\$ 3,779	\$ 5,500	\$ 3,000	-45.5%
5515	PRINTING & COPYING	\$ 2,368	\$ 5,000	\$ 5,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 348	\$ 1,200	\$ 900	-25.0%
5518	POSTAGE	\$ 9,945	\$ 10,000	\$ 10,000	0.0%
5521	TELEPHONE EXPENSES	\$ 7,400	\$ 8,000	\$ 8,000	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 92	\$ 1,000	\$ 1,000	0.0%
5523	INSURANCE & BONDS	\$ 46,900	\$ 51,000	\$ 51,000	0.0%
5527	FLEET MAINTENANCE	\$ 77,153	\$ 222,000	\$ 180,000	-18.9%
5530	UNIFORM ALLOWANCE	\$ 2,861	\$ 3,900	\$ 3,900	0.0%
5531	TRAVEL EXPENSES	\$ -	\$ -	\$ 1,125	100.0%
5534	TOOLS & EQUIPMENT REPAIRS	\$ 2,276	\$ 4,000	\$ 4,000	0.0%
5536	SAFTY EQUIPMENT	\$ 6,133	\$ 5,500	\$ 5,500	0.0%
5537	CHEMICALS	\$ 7,803	\$ 8,000	\$ 7,200	-10.0%
5542	BIN EXPENSES	\$ 38,200	\$ 52,000	\$ 52,000	0.0%
5547	LEASE PURCHASE	\$ 4,421	\$ 80,445	\$ -	-100.0%
5551	BOOKKEEPING CHARGES	\$ 69,678	\$ 69,678	\$ 69,678	0.0%
5552	REFUNDS	\$ 795	\$ 741	\$ 741	0.0%
5563	LANDFILL/TRANSFER ST. SITE EXP.	\$ 24,601	\$ 26,000	\$ 26,000	0.0%
5588	ENVIRONMENTAL EGRT - CSWA	\$ 188,144	\$ 200,000	\$ 254,005	27.0%
5589	TIPPING FEES	\$ 364,346	\$ 394,400	\$ 374,680	-5.0%
	TOTAL SOLID WASTE OPERATING SERVICES	\$ 1,086,210	\$ 1,383,197	\$ 1,292,634	-6.5%

Table 32: SOLID WASTE DIVISION (Continued)
Enterprise Fund 43 – Division 423

43 SOLID WASTE FUND - SOLID WASTE CAPITAL OUTLAY					
423					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
5602	CAPITAL OUTLAY/MUNICIPAL SOFTWARE	\$ -	\$ -	\$ 20,545	100.0%
5614	CAPITAL OUTLAY/SECURITY CAMERA (4)	\$ -	12000	7,000	-41.7%
5625	CAPITAL OUTLAY/RESIDENTIAL AUTOMATED TRUCK	\$ -	\$ 250,000	\$ -	-100.0%
5655	CAPITAL OUTLAY/BAILER	\$ -	\$ 125,000	\$ 345,000	176.0%
5657	CAPITAL OUTLAY/GLASS GRINDER	\$ -	\$ 5,200	\$ -	-100.0%
5678	CAPITAL OUTLAY/FLEET MAINT BLDG EXPANSION	\$ -	\$ -	\$ -	0.0%
5658	CAPITAL OUTLAY/EXTERIOR STORAGE FACILITY	\$ 4,200	\$ -	\$ 6,000	100.0%
TOTAL SOLID WASTE CAPITAL OUTLAY		\$ 4,200	\$ 392,200	\$ 378,545	-3.5%
TOTAL EXPENSES		\$ 1,881,329	\$ 2,671,758	\$ 2,578,439	-3.5%
TOTAL SOLID WASTE FUND EXPENDITURES		\$ 1,881,329	\$ 2,671,758	\$ 2,578,439	-3.5%

DEBT SERVICE FUNDS

SUMMARY

The Village of Los Lunas issued two service bonds in April 2003. The first issue is the "Gross Receipts Tax Improvement Revenue Bonds, Series 2003A" in the amount of \$5,175,000. The second issue is the "Gross Receipts Tax Refunding Revenue Bond, Series 2003B" in the amount of \$4,565,000, **which was paid off in Fiscal Year 2011-12.**

The purpose of these issues was to defray the cost to (1) refund the Village's Gross Receipts Tax Refunding Revenue Bonds, Series 1993, and the Village's Infrastructure Fund Gross Receipts Tax Revenue Bonds, Series 1995; (2) acquire, extend, enlarge, better, repair, otherwise improve or maintain sanitary sewers, sewage treatment plants, or water utilities, including, but not necessarily limited to, the acquisition of rights-of-way and water and water rights, or any combination of the foregoing; (3) construct, purchase, furnish, equip, rehabilitate, make additions to, or make improvements to, public buildings; (4) purchase, acquire, rehabilitate fire-fighting equipment, or any combination of the foregoing; (5) acquire, construct, purchase, equip, furnish, make additions to, renovate, rehabilitate, beautify, or otherwise improve, public parking, or recreational facilities; and (6) cover all costs incidental to the foregoing, and incidental to the issuance of the Bonds.

Table 33: GROSS RECT. TAX REV. BOND 2003A

32 G.R.T. REVENUE BOND 2003A FUND					
	ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
4060	INTEREST REVENUES	\$ 5	\$ 32	\$ 32	0.0%
306	TOTAL EARNED INTEREST	\$ 5	\$ 32	\$ 32	0.0%
3000	TRANSFER FROM GENERAL FUND	\$ 361,125	\$ 852,075	\$ 852,075	0.0%
3040	TRANSFER FROM 2003B GRT REV B	\$ 49,450	\$ -	\$ -	0.0%
392	TOTAL TRANSFERS	\$ 410,575	\$ 852,075	\$ 852,075	0.0%
	TOTAL G.R.T. REVENUE BOND 2003A FUND REVENUES	\$ 410,580	\$ 852,107	\$ 852,107	0.0%
32 G.R.T. REVENUE BOND 2003A FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
5010	BONDS DUE THIS FISCAL YEAR	\$ -	\$ 650,000	\$ 650,000	0.0%
5020	BOND COUPONS/INTEREST DUE	\$ 198,625	\$ 202,075	\$ 202,075	0.0%
400	TOTAL DEBT SERVICE	\$ 198,625	\$ 852,075	\$ 852,075	0.0%
	TOTAL G.R.T. REVENUE BOND 2003A FUND EXPENDITURES	\$ 198,625	\$ 852,075	\$ 852,075	0.0%

COURT TRUST FUND

Trust and Agency Fund 28

MISSION

To collect the DWI lab fees, DWI prevention fees and Court Automation fees in accordance with State Law.

DESCRIPTION

State law requires the municipal judge to impose the above mentioned fees in conjunction with a court fine on traffic tickets. These fees must then be remitted to the State Administrative Office of the Courts on a monthly basis.

Table 34 presents the Fiscal Year 2013-14 operating budget for the Court Trust Fund.

Table 34: COURT TRUST FUND 28

28 COURT TRUST FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
4151	LAB FEES COLLECTED	\$ 524	\$ 300	\$ 300	0.0%
4152	SUBSTANCE ABUSE FEE	\$ 75	\$ 90	\$ 90	0.0%
4153	PREVENTION FEES	\$ 500	\$ 200	\$ 200	0.0%
301	TOTAL DWI LAB/PREVENTION FEES	\$ 1,099	\$ 590	\$ 590	0.0%
4154	JUDICIAL EDUCATION FEES	\$ 4,657	\$ 4,800	\$ 4,800	0.0%
4155	COURT AUTOMATION FEES	\$ 9,632	\$ 10,000	\$ 10,000	0.0%
302	TOTAL EDUCATION/AUTOMATION FEES	\$ 14,289	\$ 14,800	\$ 14,800	0.0%
TOTAL COURT TRUST FUND REVENUES		\$ 15,388	\$ 15,390	\$ 15,390	0.0%
28 COURT TRUST FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
5580	LAB/PREVENTION FEE DUE STATE	\$ 1,099	\$ 800	\$ 800	0.0%
5581	EDUCATIONAL/AUTOMATION FEE	\$ 14,289	\$ 14,000	\$ 14,000	0.0%
5544	SUBSTANCE ABUSE EXPENSES	\$ -	\$ -	\$ 590	
402	TOTAL COURT TRUST FUND EXPENDITURES	\$ 15,388	\$ 14,800	\$ 15,390	4.0%

LDWI GRANT FUND

Trust and Agency Fund 29

SUMMARY

The Village of Los Lunas currently administers the DWI programs for Valencia County. Part of the funding for the program is a grant titled "Local Driving While Incapacitated" (LDWI). This program is administered through the Village's Community Services Department (see General Fund – Community Services Department for detailed description).

Tables 35 and 36 present the Fiscal Year 2013-14 operating budget for the LDWI Grant Fund.

Table 35: LDWI GRANT FUND 29 REVENUES

29 LDWI GRANT FUND					
	ACCOUNT NAME	ACTUAL 2011/2012	BUDGET 2012/2013	PROPOSED 2013/2014	%CHANGE
385-4010	PROGRAM FEES	\$ 44,311	\$ 30,000	\$ 30,000	0.0%
385	TOTAL MISCELLANEOUS REVENUES	\$ 44,311	\$ 30,000	\$ 30,000	0.0%
391-4009	DWI GRANT 13-D-J-G-33	\$ 322,876	\$ 327,120	\$ 330,062	0.9%
391-4009	DWI GRANT 13-G-J-G-33	\$ 97,649	\$ 61,900	\$ 55,512	-10.3%
391	TOTAL GRANT FUNDS	\$ 420,525	\$ 389,020	\$ 385,574	-0.9%
	TOTAL LDWI GRANT FUND REVENUES	\$ 464,835	\$ 419,020	\$ 415,574	-0.8%

Table 36: LDWI GRANT FUND 29 EXPENDITURES

29 LDWI GRANT FUND - PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
5393	Compliance Officer	\$ -	\$ 23,400	\$ 31,430	34.3%
5394	LSAA Treatment Provider	\$ -	\$ 17,680	\$ 27,051	53.0%
5395	LDAC Treatment Provider	\$ -	\$ 20,800	\$ 31,824	53.0%
5396	LDAC Treatment Provider	\$ 44,468	\$ 20,800	\$ -	-100.0%
5397	DWI Program Coordinator	\$ 44,285	\$ 46,108	\$ 46,570	18.3%
5398	DWI Compliance Coordinator	\$ 38,598	\$ 39,830	\$ 40,227	21.1%
5399	Compliance Monitor	\$ 33,340	\$ 32,768	\$ 32,779	14.3%
		\$ 160,691	\$ 201,386	\$ 209,881	4.2%
5440	F.I.C.A EXPENSE	\$ 11,829	\$ 15,406	\$ 16,056	4.2%
5441	P.E.R.A EXPENSE	\$ 28,896	\$ 38,289	\$ 39,904	4.2%
5442	MEDICAL INS. EXPENSE	\$ 30,072	\$ 40,684	\$ 54,245	33.3%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 904	\$ 1,611	\$ 1,679	4.2%
5444	WORKMANS COMP. INS. EXPENSE	\$ 652	\$ 1,263	\$ 1,340	6.1%
		\$ 72,353	\$ 97,253	\$ 113,223	16.4%
TOTAL LDWI GRANT FUND PERSONNEL SERVICES		\$ 233,044	\$ 298,638	\$ 323,104	8.2%
29 LDWI GRANT FUND - OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
5505	OPERATING	\$ 70,584	\$ 45,518	\$ 36,555	-19.7%
5506	SUPPLIES & MATERIALS	\$ 2,387	\$ 19,763	\$ 7,150	-63.8%
5509	PROGRAM EXPENSES	\$ 1,427	\$ 70,000	\$ 139,440	99.2%
5510	OFFICE SUPPLIES	\$ 1,039	\$ 2,500	\$ 4,000	60.0%
5511	DATA PROCESSING	\$ 6,137	\$ 7,800	\$ 8,544	9.5%
5531	TRAVEL	\$ 4,854	\$ 12,384	\$ 13,760	11.1%
5564	CONTRACTUAL SERVICES	\$ 43,331	\$ 66,814	\$ 55,626	-16.7%
5596	GRANT CONTRACTUAL SERVICES	\$ 59,442	\$ -	\$ 48,000	100.0%
5597	GRANT OPERATING	\$ 6,523	\$ 4,624	\$ 9,121	97.3%
		\$ 195,725	\$ 229,403	\$ 322,196	40.4%
29 LDWI GRANT FUND - CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
5626	CAPITAL OUTLAY/COMPUTER EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -	0.0%
TOTAL LDWI GRANT FUND CAPITAL OUTLAY		\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENSES		\$ 428,769	\$ 528,041	\$ 645,300	22.2%
TOTAL LDWI GRANT FUND EXPENDITURES		\$ 428,769	\$ 528,041	\$ 645,300	22.2%

CENTRAL SOLID WASTE AUTHORITY FUND

Trust and Agency Fund 44

MISSION

To administer the funds for the Central Solid Waste Authority (CSWA) in accordance with the Joint Powers Agreement signed by Authority members.

DESCRIPTION

The Central Solid Waste Authority consists of the Village of Los Lunas, City of Belen, Socorro County, City of Socorro and the Village of Magdalena. The CSWA has received both grant funding and loan funding to assist CSWA members with their individual solid waste operations. The Village of Los Lunas, through joint powers agreement, is the fiscal agent for the Authority. As fiscal agent, the Village is to insure that the available funds are spent according to state law and regulations. The Village is also responsible to collect the environmental gross receipts tax from participating members to retire the existing debt.

GOALS AND OBJECTIVES

- To insure that the available funding is spent according to New Mexico Statutes and State regulations.
- To monitor and apply for available grant funds offered by the State for solid waste purposes.

Table 37 presents the Fiscal Year 2013-14 operating budget for the Central Solid Waste Authority Fund.

Table 37: CENTRAL SOLID WASTE AUTHORITY FUND 44

44 CENTRAL SOLID WASTE AUTHORITY FUND					
	ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
BELEN					
4041	GROSS RECEIPTS TAX	\$ 120,179	\$ 93,633	\$ 93,633	0.0%
4009	NMED GRANT	\$ -	\$ -	\$ -	0.0%
4060	INTEREST INCOME	\$ 210	\$ 355	\$ 100	-71.8%
324	TOTAL BELEN REVENUE	\$ 120,389	\$ 93,988	\$ 93,733	-0.3%
LOS LUNAS					
4041	GROSS RECEIPTS TAX	\$ 222,713	\$ 238,851	\$ 238,851	0.0%
4009	NMED GRANT	\$ -	\$ -	\$ -	0.0%
4060	INTEREST INCOME	\$ 483	\$ 711	\$ 300	-57.8%
325	TOTAL LOS LUNAS REVENUE	\$ 223,196	\$ 239,562	\$ 239,151	-0.2%
TOTAL CENTRAL SOLID WASTE AUTHORITY FUND REVENUES		\$ 343,585	\$ 333,550	\$ 332,884	-0.2%
44 CENTRAL SOLID WASTE AUTHORITY FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
BELEN					
5517	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	0.0%
5551	ADMINISTRATIVE CHARGES	\$ 1,553	\$ 553	\$ 553	0.0%
5648	LANDFILL CLOSURE		\$ -	\$ -	0.0%
5611	SOLID WASTE EQUIPMENT		\$ -	\$ -	0.0%
5649	PROPERTY ACQUISITION		\$ -	\$ -	0.0%
6030	DEBT SERVICE	\$ 55,313	\$ 55,312	\$ 55,312	0.0%
424	TOTAL BELEN EXPENSES	\$ 56,866	\$ 55,865	\$ 55,865	0.0%
LOS LUNAS					
5517	PROFESSIONAL SERVICES		\$ -	\$ -	0.0%
5551	ADMINISTRATIVE CHARGES	\$ 8,207	\$ 3,707	\$ 3,707	0.0%
5648	LANDFILL CLOSURE		\$ -	\$ -	0.0%
5611	SOLID WASTE EQUIPMENT		\$ -	\$ -	0.0%
5678	CONSTRUCTION - VM BUILDING ADDITION	\$ -	\$ -	\$ -	0.0%
6030	DEBT SERVICE	\$ 70,749	\$ 70,749	\$ 70,749	0.0%
425	TOTAL LOS LUNAS EXPENSES	\$ 78,956	\$ 74,456	\$ 74,456	0.0%
TOTAL CENTRAL SOLID WASTE AUTHORITY FUND EXPENDITURES		\$ 135,822	\$ 130,322	\$ 130,322	0.0%

REGIONAL DISPATCH FUND

Trust and Agency Fund 45

MISSION

To administer the funds for the Regional Dispatch Center in accordance with the Joint Powers Agreement signed by four local governmental entities.

DESCRIPTION

Beginning January 2007, the three dispatch centers operating within Valencia County were consolidated into one Regional Dispatch Center, known as the Valencia Regional Emergency Communications Center, or VRECC. The Regional Dispatch operations are funded via a Joint Powers Agreement between the Village of Bosque Farms, the City of Belen, Valencia County and the Village of Los Lunas. The proportion of funding from each governmental entity is based on the number of calls generated from within each entity. The Village of Los Lunas, through the Joint Powers Agreement, is the fiscal agent for the Regional Dispatch Center. As fiscal agent, the Village must insure that the available funds are spent according to state law and regulations.

GOALS AND OBJECTIVES

- To insure that the available funding is spent according to New Mexico Statutes and State regulations.
- To insure that dispatch operations are performed in the most economical and efficient manner possible while providing the most professional dispatch service possible.

Table 38 presents the Fiscal Year 2013-14 operating budget for the Regional Dispatch Center.

Table 38: REGIONAL DISPATCH FUND 45

45 REGIONAL DISPATCH - PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
4700	District Director	\$ 63,328	\$ 62,812	\$ 62,811	0.0%
4701	Police Dispatcher, Non-Certified	\$ 6,135	\$ 23,055	\$ 23,055	0.0%
4703	Call-Taker - Part Time	\$ 12,129	\$ 11,528	\$ 10,712	-7.1%
4703	Call-Taker - Part Time	\$ 12,129	\$ 11,528	\$ 10,712	-7.1%
4704	Police Dispatcher, Non-Certified	\$ 19,181	\$ 28,561	\$ 23,516	-17.7%
4705	Police Dispatcher, Non-Certified	\$ 24,560	\$ 24,292	\$ 26,199	7.9%
4706	Certified Police Dispatcher	\$ 24,749	\$ 24,292	\$ 25,418	4.6%
4707	Call-Taker - Part Time	\$ 3,256	\$ 11,528	\$ 10,712	-7.1%
4707	Call-Taker - Part Time	\$ 3,256	\$ 11,528	\$ 10,712	-7.1%
4708	Police Dispatcher, Non-Certified	\$ 47,692	\$ 24,286	\$ 24,284	0.0%
4709	Call-Taker - Part Time	\$ 1,483	\$ 11,528	\$ 10,712	-7.1%
4709	Call-Taker - Part Time	\$ 1,483	\$ 11,528	\$ 10,712	-7.1%
4710	Certified Police Dispatcher	\$ 19,878	\$ 21,112	\$ 28,558	35.3%
4711	Police Dispatcher, Certified	\$ 34,774	\$ 34,452	\$ 34,452	0.0%
4713	911 Supervisor/MSAG Coordinator	\$ 37,321	\$ 37,397	\$ 37,396	0.0%
4714	Police Dispatcher, Non-Certified	\$ 21,039	\$ 23,747	\$ 23,738	0.0%
4715	Certified Police Dispatcher	\$ -	\$ 32,725	\$ 32,674	-0.2%
4716	911 Supervisor/MSAG Coordinator	\$ 63,876	\$ 36,506	\$ 36,506	0.0%
4717	Police Dispatcher, Non-Certified	\$ 23,607	\$ 23,747	\$ 25,267	6.4%
4718	Call-Taker - Part Time	\$ 11,428	\$ 11,528	\$ 10,712	-7.1%
4718	Call-Taker - Part Time	\$ 11,428	\$ 11,528	\$ 10,712	-7.1%
4720	911 Supervisor/MSAG Coordinator	\$ 30,450	\$ 30,832	\$ 29,524	-4.2%
4721	Police Dispatcher, Non-Certified	\$ 1,886	\$ 24,286	\$ 24,772	2.0%
4723	Uncertified Dispatcher	\$ 26,696	\$ 23,055	\$ 23,055	0.0%
4724	Police Dispatcher, Non-Certified	\$ 23,913	\$ 23,747	\$ 23,746	0.0%
5499	OVERTIME	\$ 104,896	\$ 95,000	\$ 95,000	0.0%
		\$ 630,572	\$ 686,124	\$ 685,667	-0.1%
5440	F.I.C.A EXPENSE	\$ 48,460	\$ 52,488	\$ 52,454	-0.1%
5441	P.E.R.A EXPENSE	\$ 91,967	\$ 130,449	\$ 130,362	-0.1%
5442	MEDICAL INS. EXPENSE	\$ 137,642	\$ 257,663	\$ 230,540	-10.5%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 5,332	\$ 5,489	\$ 5,485	-0.1%
5444	WORKMANS COMP. INS. EXPENSE	\$ 3,924	\$ 4,302	\$ 4,377	1.8%
		\$ 287,325	\$ 450,392	\$ 423,219	-6.0%
	TOTAL REGIONAL DISPATCH PERSONNEL SERVICES	\$ 917,897	\$ 1,136,516	\$ 1,108,886	-2.4%

Table 38: REGIONAL DISPATCH FUND 45 (Continued)

45 REGIONAL DISPATCH - OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
5510	OFFICE SUPPLIES	\$ 15,557	\$ 10,000	\$ 10,000	0.0%
5511	DATA PROCESSING	\$ 78,924	\$ 35,500	\$ 48,000	35.2%
5514	TRAINING & SEMINARS	\$ 14,150	\$ 17,000	\$ 17,000	0.0%
5515	PRINTING & COPYING	\$ 278	\$ 1,000	\$ 1,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 12,962	\$ 22,000	\$ 32,000	45.5%
5518	POSTAGE	\$ -	\$ 500	\$ 500	0.0%
5519	UTILITIES	\$ 5,300	\$ 11,500	\$ 11,500	0.0%
5520	ATTORNEY FEES	\$ 5,187	\$ 6,000	\$ 8,000	33.3%
5521	TELEPHONE EXPENSE	\$ 12,503	\$ 9,600	\$ 9,600	0.0%
5522	SUBSCRIPTION AND DUES	\$ 827	\$ 1,000	\$ 1,000	0.0%
5523	INSURANCE & BONDS	\$ 21,697	\$ 23,420	\$ 23,420	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 826	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS MAINTENANCE	\$ 9,646	\$ 3,800	\$ 3,800	0.0%
5528	JANITORIAL SUPPLIES/SERVICE	\$ 4,085	\$ 3,900	\$ 3,900	0.0%
5531	TRAVEL EXPENSE	\$ 3,909	\$ 5,000	\$ 5,000	0.0%
5532	AUDIT EXPENSE	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 445	\$ 3,500	\$ 3,500	0.0%
5547	LEASE PAYMENTS	\$ 9,900	\$ 3,000	\$ 3,000	0.0%
5551	BOOKKEEPING CHARGES	\$ 49,610	\$ 49,610	\$ 54,574	10.0%
5569	RADIO SERVICE	\$ 61,154	\$ 49,237	\$ 90,000	0.0%
5582	DEBT SERVICE PAYMENT	\$ 62,148	\$ 116,300	\$ 116,300	0.0%
5573	E911 MAIN/TELEPHONE SERVICE	\$ -	\$ 1,474,372	\$ 2,084,440	16.0%
TOTAL REGIONAL DISPATCH OPERATING SERVICES		\$ 370,606	\$ 1,848,739	\$ 2,529,034	36.8%
45 REGIONAL DISPATCH - CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2011/2012	2012/2013	2013/2014	
5602	CAPITAL OUTLAY/ E911 GRANT EQUIPMENT	\$ -	\$ -	\$ -	0.0%
5628	CAPITAL OUTLAY/ BUILDING CONSTRUCTION	\$ -	\$ -	\$ -	0.0%
5681	CAPITAL OUTLAY/ RDMS SYSTEM	\$ -	\$ -	\$ -	0.0%
TOTAL REGIONAL DISPATCH CAPITAL OUTLAY		\$ -	\$ -	\$ -	0.0%
TOTAL EXPENSES		\$ 1,288,504	\$ 2,985,255	\$ 3,637,920	21.9%
TOTAL REGIONAL DISPATCH FUND EXPENDITURES		\$ 1,288,504	\$ 2,985,255	\$ 3,637,920	21.9%

EMPLOYEE BENEFIT FUND

Trust and Agency Fund 60

SUMMARY

The Village of Los Lunas maintains an Employee Benefit fund to support the establishment of a Retiree Medical Insurance Plan. The Village provides retiree medical program coverage to current and future retirees of the Village who qualify for retirement under the PERA guidelines. Under its current plan, the Village of Los Lunas will pay 50% of the health insurance premium, and the retiree will pay 50% of the premium for the retiree and dependents not yet eligible for Medicare. Beginning in Fiscal Year 2009, all employees were required to begin paying into the fund at a rate of .65% of their gross salary. This percentage was designed to mirror the employee rates paid under the New Mexico Retiree Health Care Authority medical plan. In addition to the employee contribution, each of the Village's funds contributes 3% of gross salaries to the Employee Benefit fund.

Table 39 presents the Fiscal Year 2013-14 operating budget for the Employee Benefit Fund.

Table 39: Employee Benefit Fund 60

60 EMPLOYEE BENEFIT FUND					
	ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
4060	INTEREST REVENUES	\$ -	\$ 281	\$ 281	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ 281	\$ 281	0.0%
370- 4014	TOTAL RETIREE PREMIUM PAYMENTS	\$ 57,928	\$ 63,360	\$ 63,360	0.0%
311- 3099	EMP. RETIREMENT HEALTH PRGM. CONTRIBUTIONS	\$ 42,583	\$ 40,200	\$ 40,200	0.0%
3000	TRANSFER FROM GENERAL FUND	\$ 160,432	\$ 162,527	\$ 168,548	3.7%
3020	TRANSFER FROM WATER/SEWER	\$ 18,658	\$ 18,444	\$ 17,986	-2.5%
3030	TRANSFER FROM SOLID WASTE FUND	\$ 15,987	\$ 14,776	\$ 15,060	1.9%
3075	TRANSFER FROM REGIONAL DISPATCH FUND	\$ 20,313	\$ 20,584	\$ 20,570	-0.1%
3095	TRANSFER FROM LDWI GRANT FUND	\$ 4,199	\$ 6,042	\$ 5,147	-14.8%
392	TOTAL TRANSFERS	\$ 219,589	\$ 222,373	\$ 227,311	2.2%
	TOTAL EMPLOYEE BENEFIT FUND REVENUES	\$ 320,100	\$ 326,214	\$ 331,152	1.5%
60 EMPLOYEE BENEFIT FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
5562	EMPLOYEE BENEFIT PAYMENTS	\$ 134,336	\$ 118,000	\$ 156,000	32.2%
530	TOTAL EMPLOYEE BENEFIT PAYMENTS	\$ 134,336	\$ 118,000	\$ 156,000	32.2%
	TOTAL EMPLOYEE BENEFIT FUND EXPENDITURES	\$ 134,336	118,000	156,000	32.2%

TRANSPORTATION BUILDING PROJECT FUND

Capital Projects Fund 58

SUMMARY

The Village of Los Lunas has one capital fund project for Fiscal Year 2013-14.

Table 40 presents the Fiscal Year 2013-14 operating budget for the Transportation Building Project Fund, Phase II.

Table 40: Capital Project – Transportation Building Project Fund 58

58 CAPITAL PROJECT FUND - TRANSPORTATION BUILDING PROJECT, PHASE II					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
358-4009	GRANT FUNDS	\$ -	\$ 950,000	\$ 950,000	0.0%
	TRANSPORTATION BUILDING PROJECT, PHASE II	\$ -	\$ 950,000	\$ 950,000	0.0%
TOTAL TRANSPORTATION BUILDING PROJECT REVENUES		\$ -	\$ 950,000	\$ 950,000	0.0%
58 CAPITAL PROJECT FUND - TRANSPORTATION BUILDING PROJECT, PHASE II EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2011/2012	2012/2013	2013/2014	
5650	CAPITAL OUTLAY/BUILDING	\$ -	\$ 950,000	\$ 950,000	0.0%
458	TRANSPORTATION BUILDING PROJECT, PHASE II	\$ -	\$ 950,000	\$ 950,000	0.0%
TOTAL TRANSPORTATION BUILDING PROJECT EXPENDITURES		\$ -	\$ 950,000	\$ 950,000	0.0%

Table 41: DEBT SERVICE SCHEDULE

VILLAGE OF LOS LUNAS GROSS RECEIPTS TAX REVENUE BONDS SERIES 2003A - \$5,175,000			
Date	Principal	Interest	Semiannual Debt Service
10/1/2003		\$ 101,037.50	\$ 101,037.50
4/1/2004		\$ 101,037.50	\$ 101,037.50
10/1/2004		\$ 101,037.50	\$ 101,037.50
4/1/2005		\$ 101,037.50	\$ 101,037.50
10/1/2005		\$ 101,037.50	\$ 101,037.50
4/1/2006		\$ 101,037.50	\$ 101,037.50
10/1/2006		\$ 101,037.50	\$ 101,037.50
4/1/2007		\$ 101,037.50	\$ 101,037.50
10/1/2007		\$ 101,037.50	\$ 101,037.50
4/1/2008		\$ 101,037.50	\$ 101,037.50
10/1/2008		\$ 101,037.50	\$ 101,037.50
4/1/2009		\$ 101,037.50	\$ 101,037.50
10/1/2009		\$ 101,037.50	\$ 101,037.50
4/1/2010		\$ 101,037.50	\$ 101,037.50
10/1/2010		\$ 101,037.50	\$ 101,037.50
4/1/2011	\$ 100,000.00	\$ 101,037.50	\$ 201,037.50
10/1/2011		\$ 99,312.50	\$ 99,312.50
4/1/2012		\$ 99,312.50	\$ 99,312.50
10/1/2012		\$ 99,312.50	\$ 99,312.50
4/1/2013	\$ 650,000.00	\$ 99,312.50	\$ 749,312.50
10/1/2013		\$ 87,612.50	\$ 87,612.50
4/1/2014	\$ 675,000.00	\$ 87,612.50	\$ 762,612.50
10/1/2014		\$ 75,125.00	\$ 75,125.00
4/1/2015	\$ 700,000.00	\$ 75,125.00	\$ 775,125.00
10/1/2015		\$ 61,825.00	\$ 61,825.00
4/1/2016	\$ 725,000.00	\$ 61,825.00	\$ 786,825.00
10/1/2016		\$ 47,687.50	\$ 47,687.50
4/1/2017	\$ 750,000.00	\$ 47,687.50	\$ 797,687.50
10/1/2017		\$ 32,687.50	\$ 32,687.50
4/1/2018	\$ 775,000.00	\$ 32,687.50	\$ 807,687.50
10/1/2018		\$ 16,800.00	\$ 16,800.00
4/1/2019	\$ 800,000.00	\$ 16,800.00	\$ 816,800.00
	\$ 5,175,000.00	\$ 2,657,325.00	\$ 7,832,325.00

Table 42: SCHEDULE OF INSURANCES

VILLAGE OF LOS LUNAS SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2014	
Auto Liability	\$ 203,095
General Liability	\$ 93,220
Foreign Jurisdiction	
Employee Dishonesty	\$ 659
EMS Malpractice	
Errors & Omissions	
Civil Rights	\$ 34,606
Law Enforcement	\$ 25,532
Property/Machines & Equipment	\$ 76,003
Volunteer Firefighters	\$ 24,147
Workmans Compensation	\$ 256,906
Unemployment	\$ 53,113
TOTAL INSURANCES	\$ 767,281

VALENCIA REGIONAL EMERGENCY COMMUNICATION CENTER SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2014	
General Liability	\$ 10,846
Civil Rights	\$ 8,647
Property/Machines & Equipment	\$ 3,502
Workmans Compensation	\$ 3,289
Unemployment	\$ 5,485
TOTAL INSURANCES	\$ 31,769

GLOSSARY

AD VALOREM TAX	Tax based on the Assessed Valuation of property.
APPROPRIATION	An authorization made by the Village Council which permits the Village to incur obligations and to make expenditures of resources
BOND	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called maturity date together with periodic interest at a specified date.
BUDGET	The annual fiscal year document which outlines expected revenues and expenditures.
BUDGET ADJUSTMENT	A procedure to revise a budget appropriation either by Village Council approval through the adoption of a budget resolution or by Village Manager authorization to adjust appropriations within a departmental budget.
CAPITAL IMPROVEMENT PROJECT	A long term financing and expenditure plan for the improvement or acquisition of capital facilities and equipment.
CAPITAL OUTLAY	Items greater than \$5,000. in value with a life expectancy of more than one year. Also known as "Capital Expenditures".
DEPARTMENT	A major administrative division of the Village that indicates overall management responsibility for an operation or a group of related operations, or performance units, within a functional area.
DEPARTMENT OF FINANCE AND ADMINISTRATION, LOCAL GOVERNMENT DIVISION	Also known as "DFA". The New Mexico State Agency responsible for overseeing municipal finances.
ENCUMBRANCE	The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
ENTERPRISE FUND	An Enterprise Fund is one or more self-supporting operating centers established to provide goods or services to the public. These funds have operating budgets which are completely supported by the revenue generated from user fees and service charges. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.
ESTIMATED REVENUE	The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.
EXPENDITURE	Any payment disbursed by the Village from the Village's accounts. An expenditure may only be made against an approved budget amount.
FISCAL YEAR	The time period designated by the State signifying the beginning and ending period for recording financial transactions. The Village's specified fiscal year is July 1 to June 30.
FUND BALANCE	The excess of assets over liabilities and reserves and is therefore also known as surplus funds.

GENERAL FUND	The largest fund of the Village. The primary operating fund of most municipal governments, whereby operating expenses are supported by general governmental revenue sources such as ad valorem taxes, sale and other taxes, licenses and permits, and other financing sources. Typically, operating departments included in the General Fund are not self-supporting, even though some of them generate revenue through user fees and service charges.
GENERAL OBLIGATION FUND	Bonds sold by the Village to finance capital improvements. The property tax is the source of revenues for payment of these bonds.
GRANT	Funds awarded to the Village for a specific purpose. A separate fund is usually established for each grant and all revenues and expenditures are accounted for in that fund.
INTERNAL SERVICE FUND	This is a sub-account of the General Fund. Its purpose is to isolate internal charges for services that are provided by some Village departments to other departments during the course of daily operations.
LOCAL GOVERNMENT DIVISION	The division of DFA which is specifically empowered to ensure that municipal governments comply with state regulations.
RESERVE	An account used to indicate that a portion of a fund's asset, are legally restricted for a specific purpose and is, therefore, not available for general appropriation.
REVENUE	Any money received by the Village as a fee, tax, grant or other source.
REVENUE BOND	Bonds sold by the Village to finance capital acquisitions and paid from gross receipts taxes or enterprise fund revenues.
REVENUE ESTIMATE	The amount of revenue anticipated to be collected during the fiscal year.
TRANSFER	Any movement of money between funds, activities, accounts and sub-accounts.