

VILLAGE OF LOS LUNAS



Final Budget
Fiscal Year 2021

VILLAGE OF LOS LUNAS

FY 2021
APPROVED BUDGET
JULY 1, 2020 THROUGH JUNE 30, 2021



PREPARED BY
VILLAGE OF LOS LUNAS
ADMINISTRATION DEPARTMENT

Inquiries regarding the FY 2021 approved budget for the Village of Los Lunas, or requests for mailings, should be directed to:

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Cover Design: Sonia M. Walker, Planning Technician, Village of Los Lunas Community Development Department

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ADMINISTRATION DEPARTMENT

December 9, 2020

Honorable Mayor, Village Council and Los Lunas Citizens,

I am pleased to submit the FY 2021 budget for Village of Los Lunas, as approved by Village Council on July 23, 2020. The approved \$69,140,812 budget includes information demonstrating how the Village will use its resources to deliver services and programs to Los Lunas residents, visitors, and businesses.

Priorities and Issues

Preparing a budget for a full-service municipality is always challenging. Doing so in the midst of an economic downturn caused by a global pandemic elevates the task to a new level of challenge and uncertainty. It is impossible to anticipate, at this point, the depth and duration of the economic downturn caused by current COVID-19 the pandemic. The conservative approach to budgeting adopted by the Village has withstood the test of time, allowing for cautious optimism.

Despite the downturn in the broader economy, the Los Lunas economy continues to grow, thanks primarily to ongoing construction of the Facebook Data Center in the Huning Business Park, and other industrial, manufacturing, commercial, and residential projects completed, underway, or planned for the future in Los Lunas. Additional projects that have either been announced, or are in the early stages of development, should help keep the local economy strong.

I remain concerned about the gradual and eventual loss of gross receipts tax revenue due to hold harmless revenue being phased out over the next 10 years, as a result of legislation passed in 2013, which will cost the Village approximately \$2 million in revenue that supports the general fund, and is used to provide a variety of services to Los Lunas residents. However, Village staff remain committed to accomplishing the major budgetary and strategic priorities of the Council and maintaining a strong financial position through sound financial planning and responsible fiscal management.

Budgetary Goals

The FY 2021 budget was created with the following goals in mind:

- Balance ongoing expenditures with future revenues and limit new reoccurring expenditures.
- Emphasize the importance of employee training to enhance their education and skills.
- Stress the importance of employee safety through the Village's Employee Safety Program, in an effort to protect employees and lower the workers' compensation modifier.
- Competitively compensate employees relative to market conditions and maintain pay equity in comparable positions internally by following the Council-approved compensation and classification plan.
- Offer competitive employee benefits, including offering 100% employer paid-medical insurance and 67% of employees' retirement contribution.

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILMAN

PHILLIP JARAMILLO
COUNCILMAN

CRUZ MUÑOZ
COUNCILMAN

CHRISTOPHER S. ORTIZ
COUNCILMAN

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



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Budgetary Goals (Continued)

- Invest in employee's education by offering a tuition reimbursement program to promote higher education, and a gym reimbursement program to promote employee health and wellness.

Budget Highlights

Revenues

The Village's projects to receive \$57,441,425 in revenues, a decrease of \$2,919,960 or 4.84% from the prior year budget. Revenues are received from gross receipts taxes, intergovernmental grants, charges for services, other taxes, and miscellaneous revenues. The largest source of revenues is received from gross receipts taxes, which accounts for the majority of the projected decline in revenues as a result of the uncertainties surrounding the COVID-19 pandemic.

Expenditures

The Village projects to spend \$69,140,812 in expenditures, an increase of \$3,870,764 or 5.93% from the prior year budget. Expenditure categories include capital outlay, salaries, wages, and benefits, operating costs, debt service, purchased property services, contractual services, supplies, and employee training costs. Capital outlay expenditures account for \$37,248,972, or 56% of the total budget, and account for the majority of the projected increase in expenditures to pay for the I-25 interchange project and the NM Rail Park project. For a complete list of capital outlay expenditures, please reference pages 33 through 35.

Acknowledgements

I want to express my sincere appreciation to the Mayor, Village Council, department directors, staff, and citizens for their input in developing the FY 2021 budget and for the invaluable assistance of the budget team, especially Rebekah Klein, Finance Director, in compiling this budget document and monitoring the budget throughout the year.

Respectfully submitted,

Gregory D. Martin
Village Administrator

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILMAN

PHILLIP JARAMILLO
COUNCILMAN

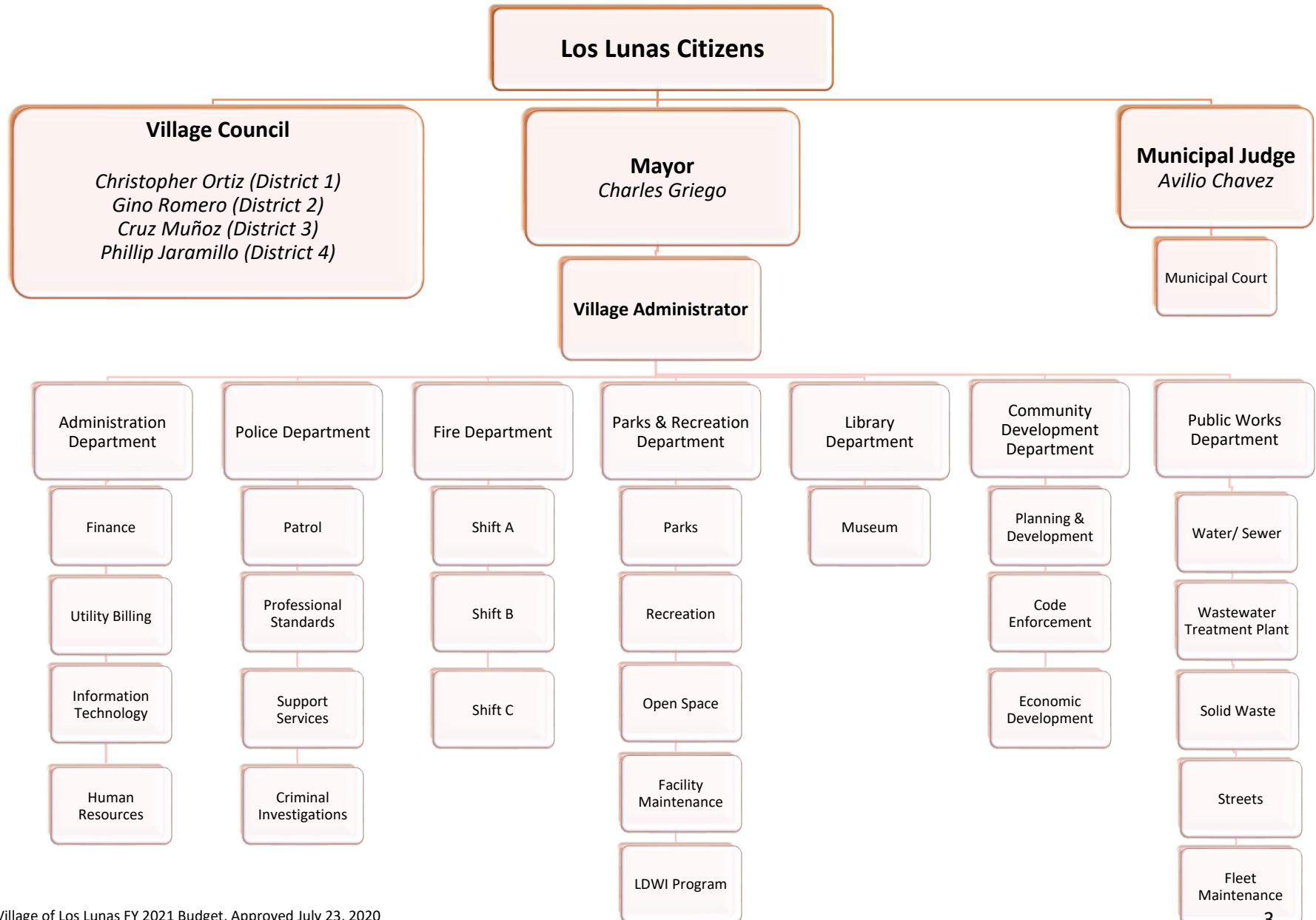
CRUZ MUÑOZ
COUNCILMAN

CHRISTOPHER S. ORTIZ
COUNCILMAN

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR

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Organizational Chart





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Los Lunas History

The Village of Los Lunas was established by Domingo de Luna after acquiring 90,000 acres of land known as the San Clemente Land Grant, that was originally granted by the King of Spain to Ana de Sandoval Y Manzaneras in 1716.



On July 2, 1928, during a board of county commissioners meeting at the Valencia County Courthouse, Fred D. Huning and Joseph F. Tondre presented a signed petition by residents of the settlement of Los Lunas requesting incorporation as a village pursuant to State law. The commissioners ordered the petition to be filed with the county clerk, while also appointing Pabla Aragon to conduct a census and ordering a survey of the proposed village, whereupon the meeting was adjourned until July 10. On that day, Emiliano Castillo, Sr., chairman; J. Procopio Silva, member; Jesus Gallegos, sheriff; and Luis Baca McBride, clerk (represented in proxy by his deputy Abelino A. Gutierrez) considered the matter of incorporation and, satisfied with the procedure, ordered and declared "the people of the territory embraced within the boundaries of the said survey platted and filed as aforesaid to be an incorporate village under the name and style of The Village of Los Lunas." After that historic meeting, an election was ordered to be held for the officers of the commission. On August 7, 1928 residents voted at the Los Lunas Public School and returned the following results:

Antonio J. Archuleta, Mayor

Joseph F. Tondre, Trustee
Fred D. Huning, Sr., Trustee
Abelino A. Gutierrez, Trustee
Jesus Maestas, Trustee

Gilberto C. Luna, Clerk
Simon Neustadt, Treasurer

Mr. Franck C. H. Livingston, an attorney from Belen and a notary public, administered the oath of office. In his first official act, Mayor Archuleta appointed Juan Luna to serve as Village Marshal, Roberto G. Sanchez as Police Judge, and Frank C. H. Livingston as Village Attorney.

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Valencia County was one of the seven counties comprising New Mexico prior to 1850. The county boundaries of the state have been through no less than a dozen changes since New Mexico became part of the United States. Valencia County once stretched from Texas to California. The most recent change in Valencia County was in 1981 when Cibola County was created from the western half of Valencia County.

In the early 1880s, the Santa Fe Railroad arrived in Los Lunas and in anticipation of the tracks, a depot was constructed in 1879. Antonio José Luna provided the land on which the depot sat in exchange for \$13,000 to build the Luna Mansion. After construction of the residence, it was occupied by various members of the Luna-Otero family until the 1920s. Over the next five decades, the Luna residence changed ownership several times until it was modified into a restaurant.



Electricity arrived in the Los Lunas area in the early 1930's. Water and sewer facilities came to the Village in the late 1930's when the population was listed as 513.

With the arrival of automobiles in the 20th century, New Mexico would become better connected with the rest of the United States through Route 66. From 1926 to 1937, Los Lunas was an important stopping point for travelers making the trek from the east to the west coast. Route 66 was rerouted through Albuquerque in 1937, but those 11 years shaped what the Village is now. Today visitors can retrace the pre-1937 alignment of historic Route 66 and rediscover the relics that travelers saw in Los Lunas all those years ago.

For many years, Los Lunas Village Hall was located in the building which is now the public library. In the mid-1990s, the village administration and police department moved into a new building, which has enough room to accommodate these departments, plus the Los Lunas Village Council Chambers.

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Demographics

Snapshot of Los Lunas	
Date of Incorporation	August 7, 1928
Form of Government	Mayor/Council
FY 2021 Budget	\$69,140,812
Number of Village Employees (FTE)	209.7
Land Area (Square Miles)	18.73
Population	15,428
Population per Square Mile	823.7

Ethnicity (2018)		Age (2018)	
Hispanic or Latino	8,854	Under 5 years	929
White	5,360	5 years to 18 years	3,205
Black or African American	458	19 years to 64 years	8,849
American Indian or Alaska Native	279	65+ years	2,445
Asian	70		
Other	7	Median age (2020)	37.2

Sex (2018)	
Male	7,892
Female	7,536

Housing (2018)		Households (2018)	
Housing Units	5,251	Persons per Household	2.72
Homeownership Rate	75%	Median Household Income	\$54,409
Multi-Unit Housing	1,034	Per Capita Personal Income	\$24,770
Median Value of Owner Occupied	\$156,600	Person Below Poverty Level	991

Workforce (2018)		Education (2018)	
Labor Force	7,067	High School Grad	3,404
Employment	6,554	Bachelor's degree or higher	2,210
Unemployment Rate	4.10%	School Enrollment (3 years and over)	4,302

Source: U.S. Census Bureau 2018 ACS 5 Year Estimates

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Major Employers	
1. Los Lunas Schools	12. Wall Colmonoy
2. Walmart Distribution Center	13. Accurate Machine and Tool Co, Inc. (AMT) / ACIM
3. NM Corrections Department	14. Applebee's
4. Walmart Supercenter	15. First Choice Community Healthcare
5. Valencia County	16. Chili's
6. Village of Los Lunas	17. Walgreens
7. Smith's Food and Drug	18. RAKS Building Supply
8. The Home Depot	19. Niagara Bottling
9. Albertson's	20. School of Dreams Academy
10. Lowe's Home Improvement	21. IHOP
11. Buffalo Wild Wings	22. Fresenius Medical Care

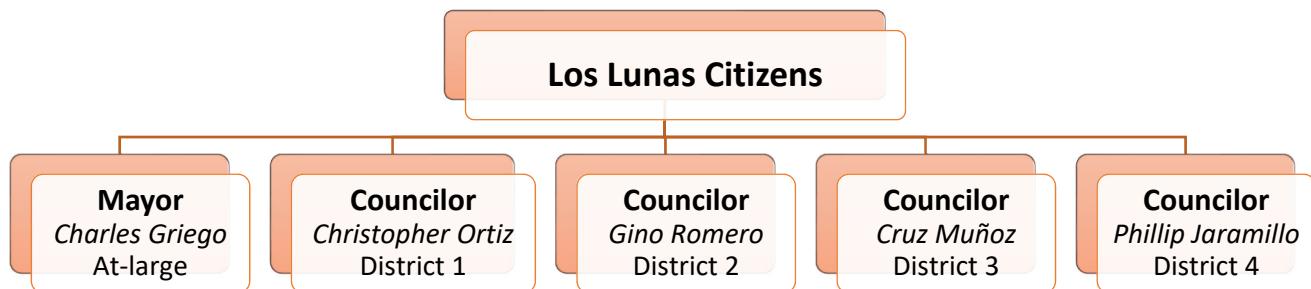
Source: Village of Los Lunas Community Development Department

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Governing Body

The Village of Los Lunas operates under the Mayor/Council form of government, consisting of a Mayor and four council members, which constitutes the Governing Body. The Mayor is elected at-large for a term of four years and acts as the chief executive officer for Los Lunas. The Mayor presides at Governing Body meetings and has appointment authority of all Village employees, with the approval of the Village Council.

Village Council members are elected by District for a term of four years. The Governing Body approves the annual budget, controls property, passes Village ordinances and resolutions by majority vote, and approves the hiring of all Village employees, including the Village Administrator, who is the chief administrative officer of the Village, and is responsible for the day-to-day operation of the Village.



Municipal Elections

Municipal elections occur on the first Tuesday of November in odd-numbered years, pursuant to Village Ordinance 442. The four-year terms of the Village Councilors in Districts 1 and 3 expire on December 31, 2021, and the four-year terms of the Mayor, Village Councilors in Districts 2 and 4, and Municipal Judge expire on December 31, 2023.

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Council Strategic Priorities

Every entity has a method (formal or informal) of prioritizing its needs, which serves as a guide for developing a budget for the organization. On February 10, 2018, the Governing Body participated in a Strategic Planning Retreat for the purpose of establishing Council Strategic Priorities through the year 2022. The resulting Council Strategic Priorities are as follows:

1. I-25 Interchange and East-West Corridor Project

- Begin construction of a new, limited access east-west arterial roadway from I-25 to NM 47. The location of this facility should follow the recommendation of the Los Lunas Corridor Study (MRCOG, 2012) and should follow the locally preferred Morris Alignment, with an interchange at I-25, and connecting to future development west of I-25.
- Begin construction of local road connections, per the Village of Los Lunas Master Thoroughfare Plan, that would alleviate local traffic from NM 6.
- Improve access and connectivity for pedestrians and bicyclists.

2. Quality of Life Improvements

- Complete a Community Needs Assessment to obtain input from citizens to determine what quality of life improvements are of more interest to the community, to include facilities such as an Indoor Aquatic Center.
- Upgrade community and neighborhood parks while also considering construction of new parks and trails within new subdivisions and throughout the community.
- Evaluate current staffing levels for adequate park maintenance, while taking into consideration the possibility of contracting some or all maintenance services.

3. Evaluate Current Staffing Levels in the Police and Fire Departments

- Conduct a staffing study and present a plan for appropriate staffing levels for the Police and Fire Departments to the Mayor and Council.

4. Evaluate and Improve the Infrastructure Needs of the Village

- Complete Infrastructure Asset Management Plan. Employ GIS data in identifying road, water and sewer infrastructure conditions.
- Initiate construction of infrastructure improvements identified within the Asset Management Plan, Infrastructure Capital Improvement Plan (ICIP), and the Pavement Condition Index (PCI).

5. Evaluate Possible Options for Expansion of Village Hall, the Public Library, and Other Facility Improvements

- Complete evaluation of the feasibility for expansion of Village Hall to meet the growth of Village staff.
- Complete evaluation of the feasibility for expansion of the Los Lunas Public Library to meet the growing needs of the community.

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Village Administrator

The Office of the Village Administrator was created in April 1997 through the adoption of Village Ordinance 244. The Village Administrator is appointed by the Mayor, with the majority approval of the Village Council. Under the Mayor/Council form of government, the Village Administrator serves as the chief administrative officer of the Village, oversees the day-to-day operation of the Village, supervises all municipal employees, implements policies set by the Mayor and Council, develops the annual budget, and attends all Village Council meetings, but has no vote.

Department Directors

Village Administrator	Gregory D. Martin
Municipal Court	Judge Avilio Chavez (Elected)
Police Department	Naithan Gurule
Fire Department	John Gabaldon
Public Works Department	Michael Jaramillo
Parks and Recreation Department	Jason Duran
Library Department	Cynthia Shetter
Community Development Department	Erin Callahan
Valencia Regional Emergency Communications Center	Shirley Valdez

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Summary of Financial Policies

The Village of Los Lunas has implemented the following financial policies to ensure its citizens, bond holders, bond rating agencies, and other stakeholders, that the Village is committed to a sound fiscal operation, providing guidelines for the present and future staff, resulting in the efficient and effective performance of the Village's services.

Financial Planning Policies

Fiscal Year

The Village of Los Lunas operates on a fiscal year that begins on July 1st and ends on June 30th.

Cash and Cash Equivalents

Cash and cash equivalents are defined as deposits that can be withdrawn at any time without notice or penalty, and investments with maturities of three months or less.

Investments

Investments consist of certificates of deposits and are stated at fair value. The Village considers all liquid investments with a maturity date of three months or less as cash equivalents. The Village will follow the New Mexico State Statutes for investments.

Capital Asset Inventory

In accordance with Section 12-6-10 NMSA 1978, the Village will conduct an annual physical inventory count of movable chattels and equipment.

Debt Management

The Village's direct debt shall be maintained at a level considered manageable by the rating agencies based upon the current economic conditions including population, per capita income, and assessed valuation. The maturity date for any debt will not exceed the reasonable expected useful life of the asset or project. The Village will meet its continuing disclosure undertaking responsible and maintain good relations with the financial and bond rating agencies, following a policy of full and open disclosure on every financial report and bond prospectus.

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Fund Balance

Fund balance reserves represent those portions of fund equity not available for appropriation or expenditures or legally segregated for a specific future use. In accordance with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the Village classifies governmental fund balances as follows:

- Non-spendable. Fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted. Fund balance amounts that are constrained for special purposes which are externally imposed by providers, such as grantors or amounts constrained due to enabling legislation.
- Committed. Fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority (the Village Council) and does not lapse at year-end.
- Assigned. Fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balance may be assigned by the Village Administrator.
- Unassigned. Fund balance within the general fund that has not been classified within one of the above-mentioned categories and negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available for use, it is the Village's policy to use restricted resources first and then unrestricted resources. Any residual balances are classified using the default policy for unrestricted fund balance: committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts.

Annual Audit

In accordance with Section 2-2-2 NMAC, the Village will procure a contract with an independent audit firm to perform an annual financial audit. A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP), and audited in accordance with generally accepted auditing standards (GAAS), and rules issued by the Office of the State Auditor, is due on or before December 15th each year for the fiscal year ending June 30th.

Reserves

In accordance with New Mexico State Statutes, the Village will maintain a general fund cash balance of at least 1/12 (8.33%) of budgeted expenditures.

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Balanced Budget

In accordance with New Mexico State Statutes, the Village will submit a balanced budget approved by resolution to the New Mexico Department of Finance and Administration, Local Government Division for their approval annually, on or before July 31st. A balanced budget is defined as expenditures not exceeding revenues and a fund's beginning cash balance may be included with estimated revenues, provided the reserve requirements are met. The Village develops its operating budgets with an emphasis on long-term solvency.

Council Strategic Priorities

The Village will update and monitor its Council Strategic Priorities outlining both short-term and long-term strategic goals.

Capital Improvement Plan

The Village will annually update its five-year Infrastructure Capital Improvement Plan (ICIP). This process will include input from citizens, social organizations, and staff, obtained through public hearings to identify short-term and long-term capital infrastructure and community development needs. The projects will be prioritized, potential funding sources will be identified, and the impact on operating costs will be analyzed.

Purchasing and Procurement

The Village will maintain a purchasing policy featuring a centralized purchasing department in accordance with the State of New Mexico Procurement Code. The Governing Body has adopted resolution 09-17 to provide control of expenditures within appropriations of the adopted budget, and all purchases are made at the most cost-effective and economical prices possible.

**STATE OF NEW MEXICO
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Budget Procedures

Budget Requirements

In accordance with New Mexico State Statutes, the Village is required to submit a balanced budget approved by resolution to the New Mexico Department of Finance and Administration (DFA). A balanced budget is defined as expenditures not exceeding revenues and a fund's beginning cash balance may be included with estimated revenues, provided the reserve requirements are met. The Village of Los Lunas is required to maintain a General Fund cash balance of at least 1/12 (8.33%) of budgeted expenditures.

New Mexico municipalities are required to develop and submit a proposed budget, approved by local governing bodies, to the DFA for the next fiscal year no later than June 1st. The DFA evaluates and approves the budget as an interim operation budget, pending approval of the final budget submission, due no later than July 31st.

The Village of Los Lunas adopts its budget on the non-GAAP cash basis of accounting, revenues and expenditures are recognized in the accounting period they were received or spent. The Village's audited annual financial statements are prepared on the modified-accrual basis and full-accrual basis of accounting, revenues and expenditures are recognized in the accounting period they become both measurable and available, in accordance with GAAP. Appropriations are organized and prepared by department on a line item basis, using governmental accounting funds. Fund types include: General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

Capital assets, which consist of property, plant, and equipment, are included in the Village's budget as capital outlay. Capital assets are defined by the Village as assets with an estimated useful life of more than one year, and initial, individual cost of more than \$5,000.

Budget Process

Budget Preparation

The Village Council will determine priorities for the Village at its Strategic Planning Retreat and develop a set of strategic priorities. The Village obtains input from the public through a Quality of Life Community Assessment, which is comprised of a community survey, public meeting, and stakeholder meetings and various public meetings held during the year, including the Village's ICIP Workshop. The Budget Team will meet to determine priorities, goals and objectives for the upcoming annual operating budget. Economic conditions and revenue sources are evaluated, and wage and benefit recommendations are established. The Budget Team releases the new fiscal year's budget online to the Village's departments for submission to the Budget Team. The Village's budget will include expenditures to meet the Council's Strategic Priorities, operating needs, and any necessary capital outlay requests. The Budget Team reviews the submitted budget and makes necessary adjustments based on historical and forecasted values. Necessary budget adjustments are made and meetings are scheduled with departments.

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Budget Process (Continued)

Budget Workshops

The Budget Team holds a Budget Workshop(s) with the Mayor and Council which are open to the public to discuss budget priorities, changes to employee salaries and benefits, and proposed capital outlay. The Mayor and Council provide their direction on items presented in the proposed budget.

Interim Budget

The Budget Team updates the budget with any recommendations provided by the Mayor and Council during the Budget Workshops and presents the interim budget for approval at a regular Council meeting. The interim budget is submitted electronically to the DFA on the Local Government Budget Management System (LGBMS) prior to the June 1st deadline.

Final Budget

The Budget Team updates the budget with any additional recommendations provided at the interim budget Council meeting and presents the final budget for approval by resolution at a regular Council meeting. The final budget is submitted electronically to the DFA on the LGBMS prior to the July 31st deadline.

The Village of Los Lunas adopts an approved budget for all funds presented in the annual audited financial statements.

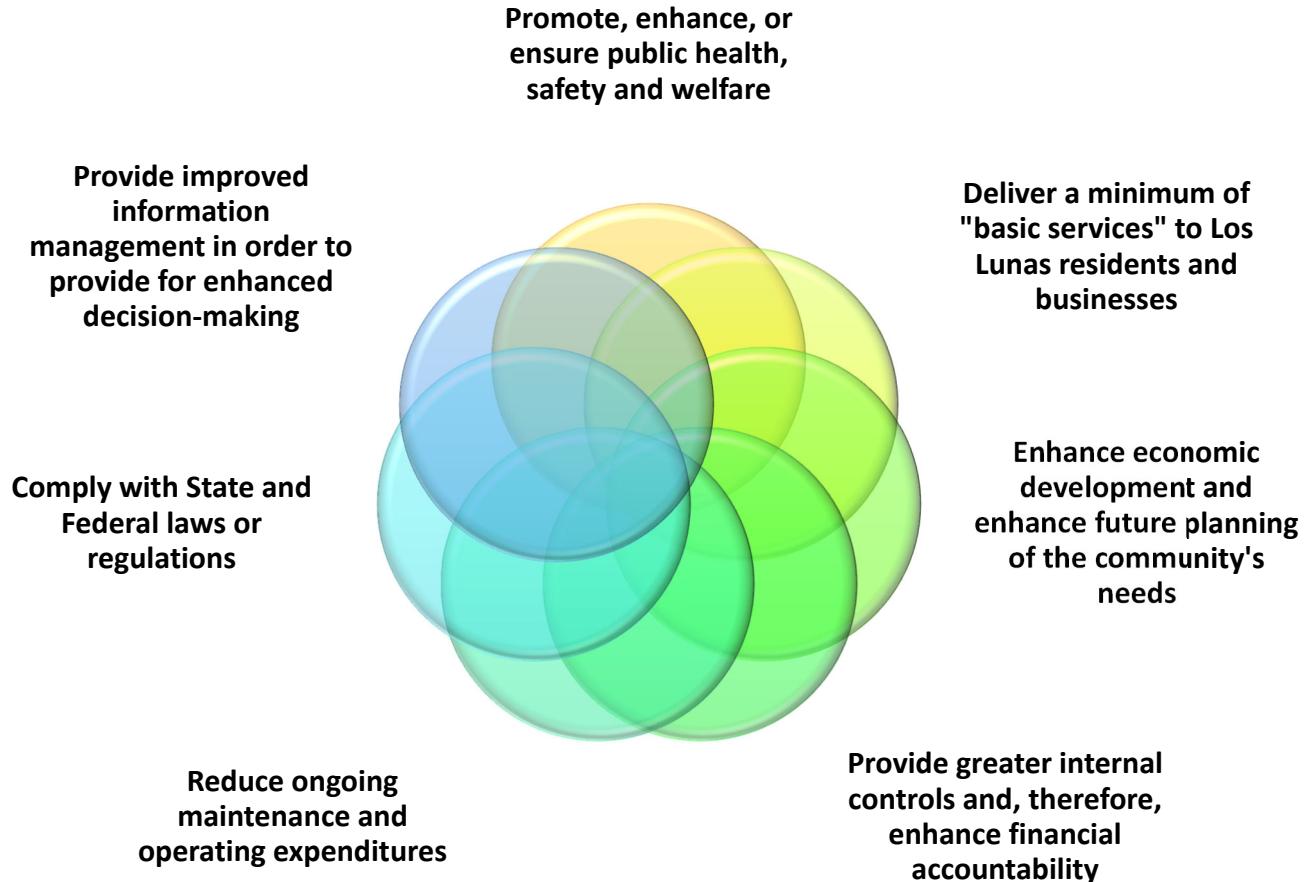
Budget Adjustments

The Village maintains control of the budget through the department directors and the purchasing program. The department directors 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 is used to monitor expenditures at the time any purchases are made. The program allows the Procurement Coordinator to dishonor a purchase order for any line item shown over budget.

The Budget Team reviews the annual budget throughout the year and compares budgeted amounts to current year activity. Village departments may submit budget adjustment requests to the Budget Team when an additional grant is awarded or if an unbudgeted expenditure is projected. The Village Administrator is authorized to approve internal budget adjustments by transferring budgeted amounts between categories (salaries and wages, employee benefits, employee training costs, purchased property services, contractual services, supplies, operating costs, and capital outlay) in any one fund. The Mayor and Council are authorized to approve state budget adjustments to increase or decrease revenues, expenditures, and interfund transfers in any one fund by resolution; however, the DFA must also approve the state budget adjustment. The DFA requires all fiscal year end budget adjustments to be presented for approval by resolution by July 31st.

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Budget Priorities

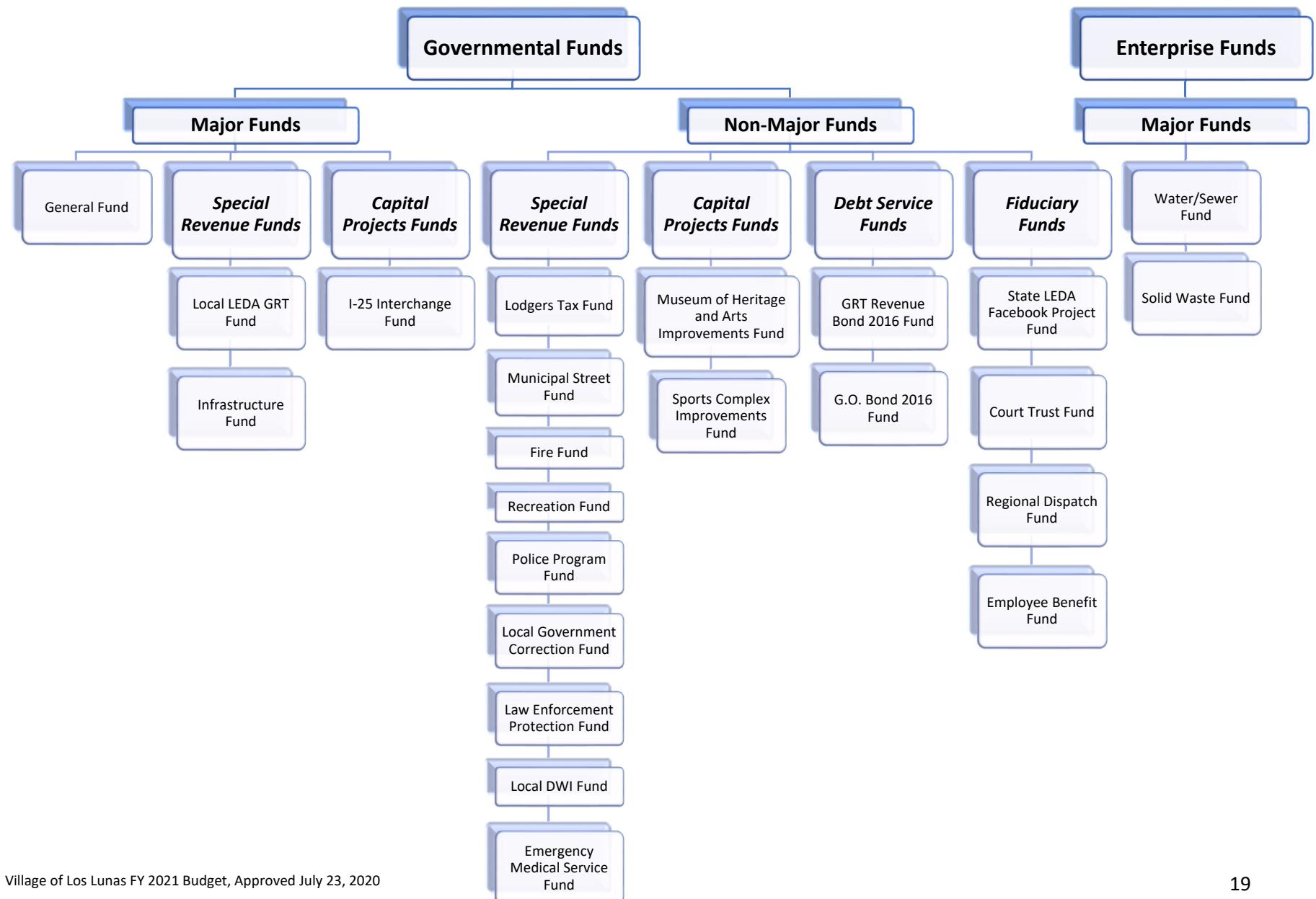


Village of Los Lunas

Budget Preparation Schedule for Fiscal Year 2021

JANUARY 1 - MARCH 31	JANUARY 27 - FEBRUARY 6	FEBRUARY 3
<ul style="list-style-type: none">Budget Team and Human Resources will review Insurances and impact to the budget.	<ul style="list-style-type: none">Budget Team will prepare budget worksheets for each department/fundBudget Team will begin preliminary revenue and expenditure forecasting.	<ul style="list-style-type: none">IT will meet with department directors to establish a budget for data processing line items.
FEBRUARY 7	FEBRUARY 7 - MARCH 6	MARCH 6
<ul style="list-style-type: none">Budget Team will distribute the FY 2021 interim budget preparation documents to department directors.	<ul style="list-style-type: none">Department directors will prepare the FY 2021 budget proposals.Department directors will meet Human Resources to review any personnel requests.	<ul style="list-style-type: none">Deadline to submit FY 2021 department and fund budgets to Budget Team.
MARCH 9 - 27	MARCH 30 - APRIL 3	MARCH 24 - APRIL 28
<ul style="list-style-type: none">Budget Team will review budget proposals and begin preparing the interim budget.	<ul style="list-style-type: none">Budget Team will hold budget meetings with the department directors.	<ul style="list-style-type: none">Budget Team will prepare for Budget Workshop with Mayor and Council.
APRIL 28	MAY 6 - 7	MAY 8
<ul style="list-style-type: none">Budget Team will distribute packets for Budget Workshops.	<ul style="list-style-type: none">Budget Workshops with the Mayor and Council.	<ul style="list-style-type: none">Budget Team will finalize the interim budget for Mayor and Council approval.
MAY 19	MAY 28	JUNE 1
<ul style="list-style-type: none">Budget Team will submit the agenda request for the interim budget approval for FY 2021.	<ul style="list-style-type: none">Budget Team will present interim budget for FY 2021 to Mayor and Council for approval.	<ul style="list-style-type: none">Deadline to submit FY 2021 interim budget on LGBMS for DFA approval.
JULY 14	JULY 23	JULY 31
<ul style="list-style-type: none">Budget Team will submit agenda requests and resolutions for final budget approval for FY 2021.	<ul style="list-style-type: none">Budget Team will present FY 2021 final budget to Mayor and Council for approval and FY 2020.	<ul style="list-style-type: none">Deadline to submit FY 2021 final budget on LGBMS for DFA approval.
JULY 24 - AUGUST 12	AUGUST 13	
<ul style="list-style-type: none">Budget Team will complete FY 2021 final budget Document	<ul style="list-style-type: none">Budget Team will distribute FY 2021 final budget Document.	

Governmental and Enterprise Fund Relationships



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Basis of Presentation

Fund Accounting

The Village's accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Government resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the budget, governmental, enterprise, and fiduciary.

- Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).
- Enterprise funds are used to account for activities similar to those in the private sector, and focus on the determination of operating income, changes in net assets, financial position and cash flows. Costs of providing the utility services to the general public on a continuing basis will be financed or recovered through use charges.
- Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a pension trust fund must be used. Agency funds are generally used to account for assets the government holds on behalf of others as their agent.

GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments sets forth minimum criteria for the determination of major funds based on a percentage of the revenues and expenditures of either fund category or governmental and enterprise funds combined.

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Fund Descriptions

General Fund (11)

The general fund is used to account for financial resources for public safety, infrastructure, parks, recreation, library, and community development. All financial resources are accounted for in the general fund except those required to be in another fund.

Special Revenue Funds

Local LEDA GRT Fund (15)

Account for local appropriation of funds and expend 75% of all gross receipts tax revenues generated from distributions attributable to the development and operation of the Facebook Data Center campus and related facilities as a result of construction and other activities related to the operation each month for 20 years. The Local LEDA GRT Fund was established by Village Ordinance 416.

Lodgers Tax Fund (16)

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. 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. The Lodgers Tax Fund was established by Village Ordinance 183 and amended by Village Ordinance 240.

Municipal Street Improvement Fund (17)

Gasoline tax revenues are collected and used for construction, reconstruction, resurfacing or other improvement or maintenance of public roads and streets, including right-of-way materials acquisition. These revenues can be designated for projects subject to cooperative agreements entered into with the state highway and transportation department. The Municipal Street Improvement Fund was established by Village Ordinance 48.

Fire Fund (21)

Provide fire protection and life safety for the Village of Los Lunas. The 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. State fire money is generated through homeowner's insurance and the State of New Mexico. The Fire Fund was created in accordance with Section 3-18-11 NMSA 1978.

Recreation Fund (22)

Provide recreation and entertainment to the citizens of Los Lunas and Valencia County and surrounding areas. The Recreation Fund helps pay for annual holiday festivities such as the Fourth of July and Christmas, and sports leagues. The Recreation Fund was established by Village Ordinance 76.

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Fund Descriptions (Continued)

Special Revenue Funds (Continued)

Police Program Fund (23)

Account for revenues and expenditures associated with the Cops for Kids and Kids Winter Ball programs and activities, as well as the Police Athletic League (PAL) program.

Infrastructure Fund (25)

The Village imposes a 0.0625% Special Municipal Gross Receipts Tax (without referendum), effective July 1996 through the adoption of Ordinance 181, a 0.0625% Special Municipal Gross Receipts Tax (without referendum), effective July 1996 through the adoption of Ordinance 182, and a 0.1250% Special Municipal Gross Receipts Tax (without referendum), effective January 2002 through the adoption of Ordinance 274 and has dedicated those revenues to this fund. The Infrastructure Fund accounts for the repair and replacement of sanitary sewer lines, storm sewers and other drainage improvements, streets and alleys and acquisition of rights-of-ways, and related facilities.

Local Government Correction Fund (26)

The Local Government Correction Fund tracks fees assessed and expenditures incurred for the care of prisoners. Any person convicted of violating any municipal ordinance that carries a jail sentence must pay a \$20 corrections fee to the Municipal Court to support the care and housing of adults and juveniles, per New Mexico Statutory requirements. The Local Government Correction Fund was established by Village Ordinance 151 and amended by Village Ordinance 303.

Law Enforcement Protection Fund (27)

Provide equitable distribution of money for the use of maintenance and improvement of the Police Department in order to enhance the efficiency and effectiveness of law enforcement services and to sustain at a reasonable level the payments available to surviving eligible family members of a peace officer killed in the line of duty. The Law Enforcement Protection Fund was created in accordance with Section 29-13-2 NMSA 1978.

Local DWI Fund (29)

Account for the operation of the DWI Program that serves Valencia County. Funding for this fund is provided by the LDWI grant and State distribution. The Local LDWI Fund was created in accordance with Section 11-6A-3 NMSA 1978.

Emergency Medical Service Fund (39)

To provide funds for the use in the establishment and enhancement of local emergency medical services, statewide emergency medical services, and trauma services, in order to reduce injury and loss of life. The Emergency Medical Service Fund was created in accordance with Section 24-10A-2 NMSA 1978.

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Fund Descriptions (Continued)

Capital Projects Funds

Museum of Heritage and Arts Improvements Fund (37)

Track revenues and expenditures related to improvements to the Museum of Heritage and Arts in Los Lunas. In FY 2020, the Village was awarded \$200,000 in legislative appropriation to plan, design and construct improvements to the Museum of Heritage and Arts, which includes a covered patio for cultural events in Los Lunas.

Sports Complex Improvements Fund (40)

Track revenues and expenditures related to improvements to the Sports Complex in Los Lunas. In FY 2020, the Village was awarded \$475,000 in legislative appropriation to plan, design and construct improvements to the Sports Complex in Los Lunas.

I-25 Interchange Fund (42)

Track revenues and expenditures related to construction of a new I-25 Interchange in Los Lunas. In FY 2020 the Village was awarded \$250,000 in legislative appropriation for an IACR study for the I-25 Interchange project. In FY 2019 the General Fund reserved \$2,500,000 of its fund balance to help fund the I-25 Interchange Project through Resolution 18-15.

Debt Service Funds

GRT Revenue Bond 2016 Fund (34)

The GRT Improvement Revenue Bonds, Series 2016 were issued for the purpose of acquiring, purchasing, improving, and rehabilitating land for governmental purposes, specially, the purchase of the Monte Vista/El Molino property for the School of Dreams Academy (SODA) project and cover all costs incidental to the foregoing and incidental to the issuance of bonds. Payment of the bonds will be solely from the State Shared Gross Receipts Tax and Municipal Share Gross Receipts Tax revenues. The GRT Revenue Bond 2016 Fund was established by Village Ordinance 405.

G.O. Bond 2016 Fund (36)

The Village of Los Lunas issued General Obligation Bonds for the purpose of providing fire protection including purchasing, providing, enlarging, and improving fire protection apparatus, equipment, facilities and paying costs of issuance of the bonds. The bonds are paid from ad valorem taxes which may be levied against all taxable property within Village limits.

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Fund Descriptions (Continued)

Enterprise Funds

Water/Sewer Fund (41)

Account for the provisions of water and sewer services to Village residents and businesses. The Water Sewer Fund was established by Village Ordinance 88.

Solid Waste Fund (43)

Account for the collection and disposal of solid waste from Village residents and businesses. The Solid Waste Fund was established by Village Ordinance 139.

Fiduciary Funds

State LEDA Facebook Project Fund (18)

Manage the State LEDA funds accounted for by the Village as the fiscal agent and the project manager pursuant to the Local Economic Development Act and the Intergovernmental Agreement between the Village and State of New Mexico Economic Development Department. The State LEDA fund may be used for certain expenditures for water and sewer infrastructure improvements and water rights acquisition in support of the new data center construction project in Los Lunas. The State LEDA Facebook Project fund was established by Village Ordinance 416.

Court Trust Fund (28)

Any person convicted of violating any municipal ordinance that carries a jail sentence must pay a \$3 judicial education fee to the Municipal Court to be used for education and training, including production of bench books and other written materials for municipal judges and other municipal court personnel. The Court Trust Fund was established by Village Ordinance 205 and amended by Village Ordinance 362.

Regional Dispatch Fund (45)

Track funds incurred for operating, administering and maintaining a joint enhanced 911 Regional Communications Center in Valencia County. The Valencia County Regional Emergency Communications Center (VRECC) was established by a Joint Powers Agreement between the City of Belen, the Village of Los Lunas, the Village of Bosque Farms, and Valencia County on June 6, 2006 and revised on June 19, 2016. The Joint Powers Agreement was revised to include partnership with the Town of Peralta and the City of Rio Communities and American Medical Response (AMR).

Employee Benefit Fund (60)

Upon the retirement of an employee who has served five years or more in the employ of the Village, has qualified for PERA Retirement benefits, and is receiving PERA Retirement benefits, the Village will pay to a health insurance carrier, for the benefit of the retiree, one-half of the retiree's health insurance premium charged by the health insurance carrier selected by the Village of Los Lunas to provide health insurance to Village retirees. The Employee Benefit Fund was established by Village Ordinance 306.

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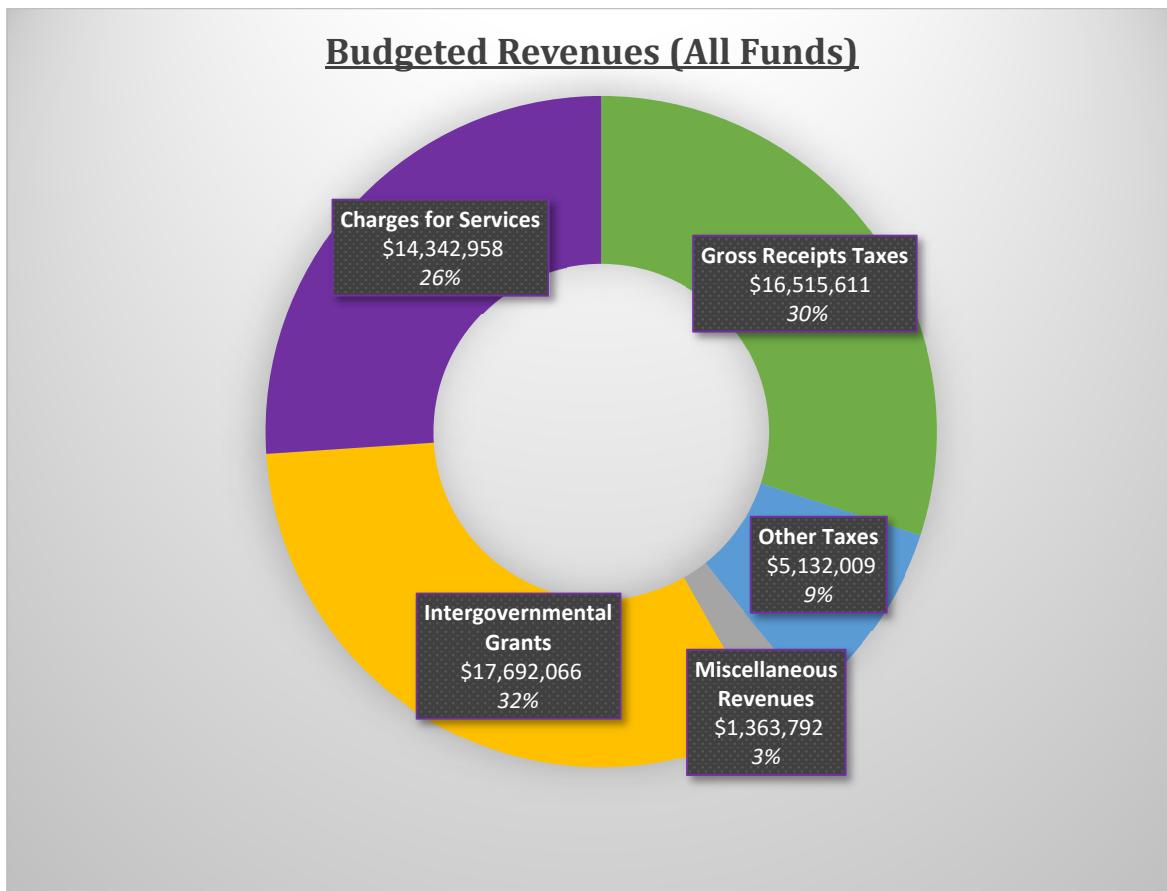
Budget Recap

Fund No.	Fund Description	Unaudited Beginning Cash Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In (Transfers Out)	Estimated Ending Cash Balance	Local Non-Budgeted Reserve Requirements
11 General Fund		\$ 15,360,104	19,532,541	17,536,679	(1,684,529)	15,671,437	1,461,390
Total General Fund		\$ 15,360,104	19,532,541	17,536,679	(1,684,529)	15,671,437	1,461,390
SPECIAL REVENUE FUNDS							
15 Local LEDA GRT Fund		\$ 5,343,065	-	7,067,828	1,753,668	28,905	-
16 Lodgers Tax Fund		237,797	82,194	90,500	-	229,491	-
17 Municipal Street Improvement Fund		295,578	528,940	419,377	(60,610)	344,531	-
21 Fire Fund		199,801	194,253	217,541	-	176,513	-
22 Recreation Fund		429,029	133,000	142,300	-	419,729	-
23 Police Program Fund		17,534	48,900	48,900	-	17,534	-
25 Infrastructure Fund		2,621,666	5,974,369	6,320,328	(257,650)	2,018,057	-
26 Local Government Correction Fund		147,598	55,000	55,000	-	147,598	-
27 Law Enforcement Protection Fund		1,339	43,400	43,400	-	1,339	-
29 Local DWI Fund		99,044	622,821	611,973	(10,848)	99,044	-
39 Emergency Medical Service Fund		856	15,000	15,000	-	856	-
Total Special Revenue Funds		\$ 9,393,307	7,697,877	15,032,147	1,424,560	3,483,597	-
CAPITAL PROJECTS FUNDS							
37 Museum of Heritage & Arts Improvements Fund		\$ -	108,013	108,013	-	-	-
40 Sports Complex Improvements Fund		378,682	316,000	316,000	-	378,682	-
42 I-25 Interchange Capital Projects Fund		1,952,700	6,899,016	7,507,182	-	1,344,534	-
Total Capital Projects Funds		\$ 2,331,382	7,323,029	7,931,195	-	1,723,216	-
DEBT SERVICE FUNDS							
34 GRT Revenue Bond 2016 Fund		\$ 128,942	-	257,650	257,650	128,942	-
36 G.O. Bond 2016 Fund		459,746	579,766	463,463	-	576,049	-
Total Debt Service Funds		\$ 588,688	579,766	721,113	257,650	704,991	-
ENTERPRISE FUNDS							
41 Water/Sewer Fund		\$ 3,926,851	16,904,796	15,842,311	(343,846)	4,645,490	-
43 Solid Waste Fund		3,260,739	3,008,427	2,845,056	(27,174)	3,396,936	-
Total Enterprise Funds		\$ 7,187,590	19,913,223	18,687,367	(371,020)	8,042,426	-
FIDUCIARY FUNDS							
18 State LEDA Facebook Project Fund		\$ 6,936,534	-	6,597,000	-	339,534	-
28 Court Trust Fund		240	25,620	25,620	-	240	-
45 Regional Dispatch Fund		503,905	2,194,884	2,445,386	(41,769)	211,634	-
60 Employee Benefit Fund		3,191,372	174,485	164,305	415,108	3,616,660	-
Total Trust and Agency Funds		\$ 10,632,051	2,394,989	9,232,311	373,339	4,168,068	-
GRAND TOTAL ALL FUNDS		\$ 45,493,122	57,441,425	69,140,812	-	33,793,735	1,461,390

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Revenues

The Village's primary sources of revenue are intergovernmental grants, gross receipts taxes, and charges for services. These three categories of revenue account for approximately 88% of the total FY 2021 budgeted revenues.



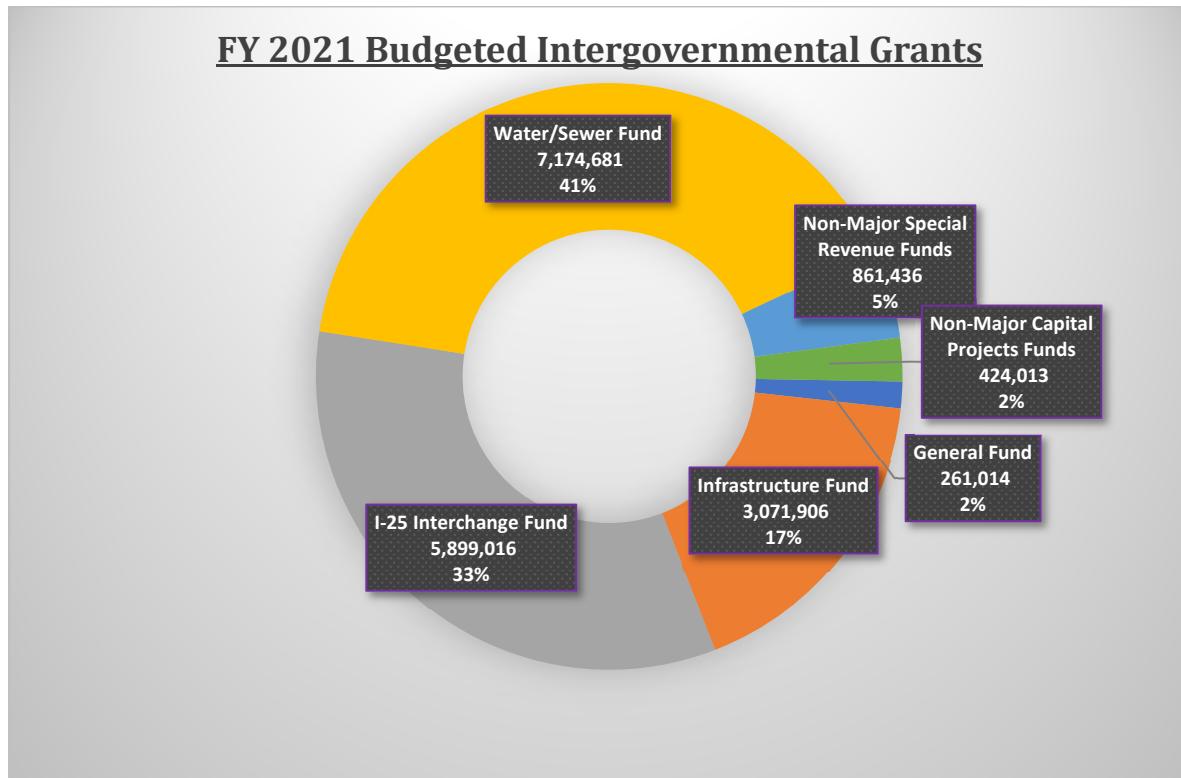
Intergovernmental Grants

The Village of Los Lunas receives grants from federal and state sources to help fund its projects and operations. Village projects and programs would not exist without funding from various federal and state agencies. Intergovernmental grants are budgeted based upon executed awards received with the exception of intergovernmental grants that are expected to be used over multiple years. Multi-year intergovernmental grant revenue is budgeted based upon the amount of expenditures anticipated to be reimbursed during the fiscal year. The Village has projected revenue from intergovernmental grants to be \$17,692,066, an increase of approximately \$11,843,842, or 203% from the prior year. The increase in intergovernmental grants results from two grants received to fund the I-25 Interchange/East-West Corridor Project Right of Way Acquisition and Design in the amount of \$5,781,016; three grants received to fund improvements to the Central Rail Park Project in the amount of \$4,300,000; and one grant received to fund the eastside waterline project in the amount of \$2,500,000.

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Intergovernmental Grants (Continued)

The revenue projected from intergovernmental grants are accounted for across various general, special revenue, capital projects, and enterprise funds with a total projected revenue of \$17,692,066 as shown in the graph below:



Gross Receipts Tax Revenue

The State of New Mexico Taxation and Revenue Department levies a gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico. Other items that also generate gross receipts tax is selling property in New Mexico, leasing or licensing property in New Mexico, granting a right to use a franchise in New Mexico, and selling research and development services performed outside of New Mexico in which the product is initially used in New Mexico. New Mexico Taxation and Revenue collects the gross receipts tax and distributes the tax per the enactments each county and municipality has imposed. The Village's overall gross receipts tax rate is 8.675% (5.125% State rate, plus 1.375% imposed gross receipts tax within Valencia County, plus 2.175% imposed gross receipts tax

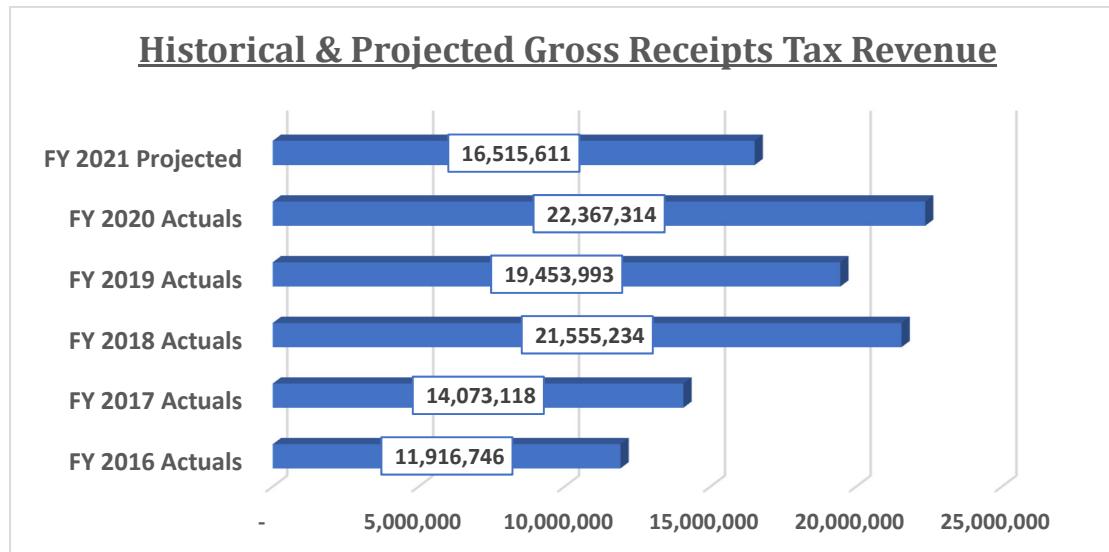
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Gross Receipts Tax Revenue (Continued)

within the Village of Los Lunas limits). The following schedule provides a breakdown of the Village's gross receipts tax:

Type of Tax	Rate of Tax	Ordinance Number	Effective Date	Dedication
Municipal Gross Receipts	0.5000%	115	01/01/1982	General Fund
Municipal Gross Receipts	0.2500%	137-A	01/01/1985	Infrastructure Fund
Municipal Gross Receipts	0.5000%	138	01/01/1985	General Fund
Municipal Environmental Gross Receipts	0.0625%	163	01/01/1991	Solid Waste Fund
Municipal Infrastructure Gross Receipts	0.0625%	218 & 227	07/01/1996	General Fund
Municipal Infrastructure Gross Receipts	0.0625%	218 & 227	07/01/1996	General Fund
Municipal Infrastructure Gross Receipts	0.1250%	274	01/01/2002	Infrastructure Fund
Municipal Gross Receipts	0.2500%	399	07/01/2015	General Fund
Municipal Gross Receipts	0.3625%	447	01/01/2020	General Fund
Total Municipal Gross Receipts Tax Rate	2.1750%			
County Gross Receipts Tax Rate	1.3750%			
State Gross Receipts Tax Rate	5.1250%			
Total Combined Rate	8.6750%			

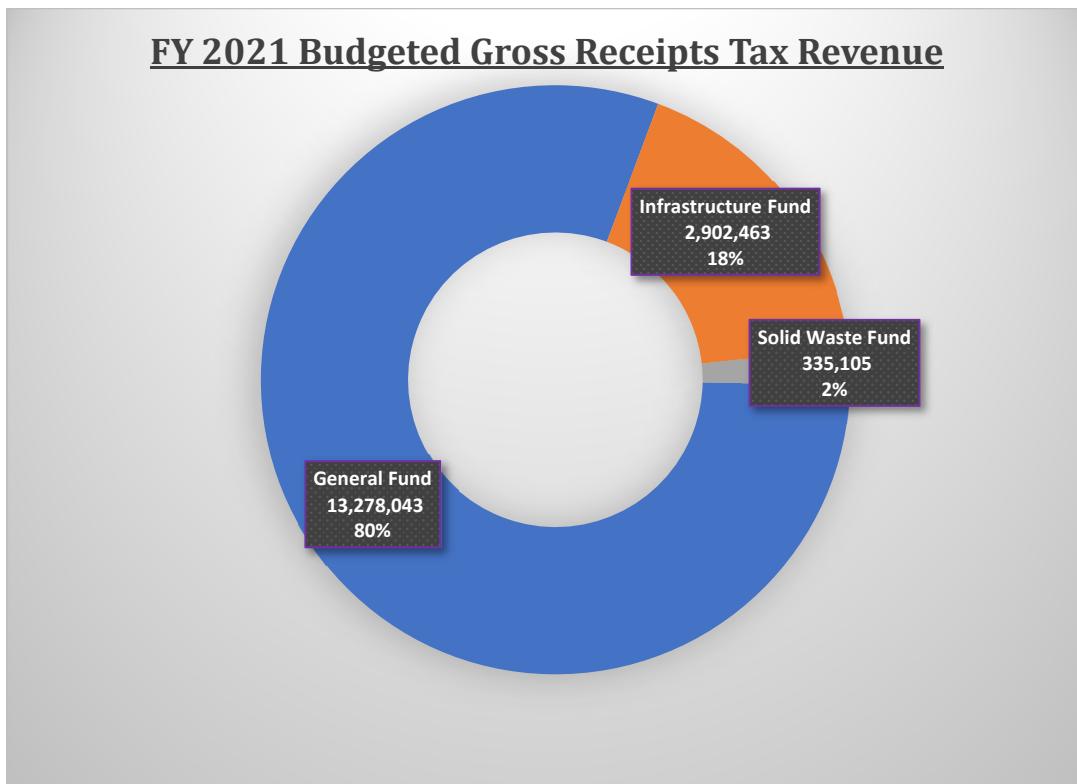
Trend analysis, along with legislative changes and current economic conditions are used to project gross receipts tax revenue. The Village has projected total gross receipts tax revenue to be \$16,515,611, a decrease of approximately \$5,851,703, or 26.16% from the prior year. The Village has projected a decrease in gross receipts tax revenue as result of the uncertainties presented by the Coronavirus (COVID-19) pandemic and the State of New Mexico public health order, which has ordered all non-essential businesses to close, and other businesses to limit operations in order to maintain public health and safety.



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Gross Receipts Tax Revenue (Continued)

The projected revenue derived from gross receipts taxes is estimated to be \$16,515,611 and is distributed to the General Fund, Infrastructure Fund, and Solid Waste Fund, as shown in the graph below:



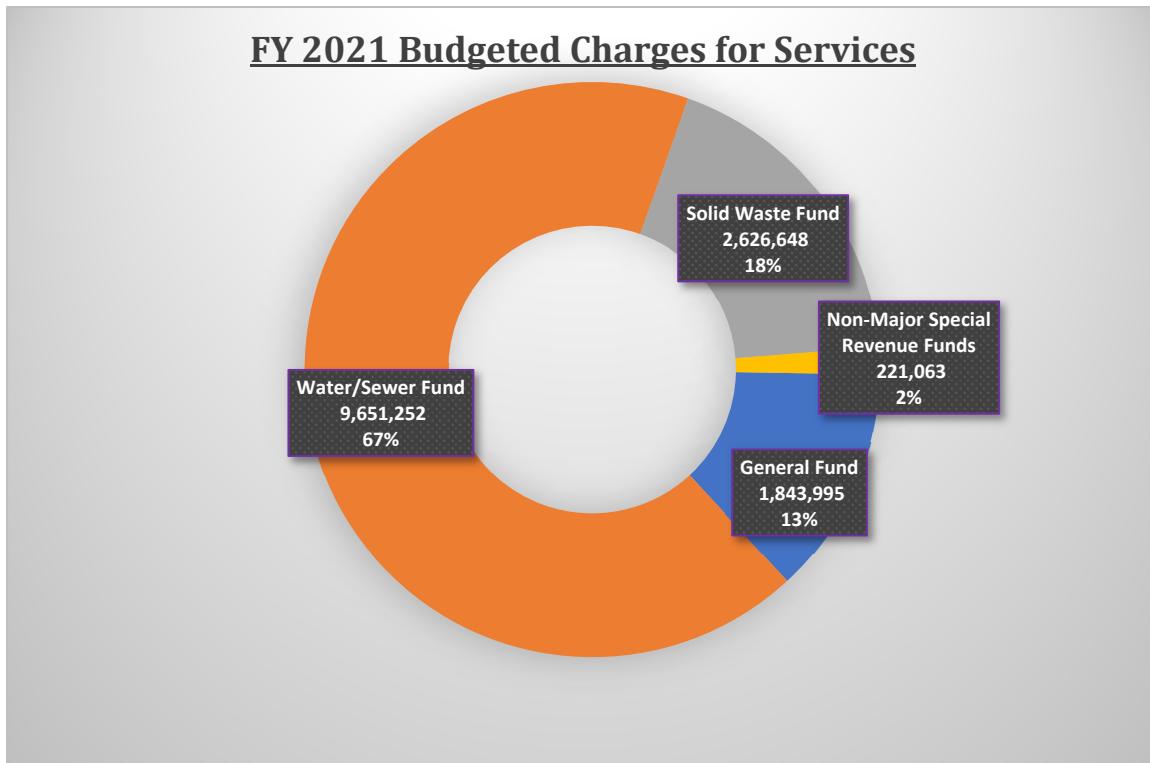
Charges for Services

The Village of Los Lunas charges for various services rendered throughout the Village including utilities, planning and zoning fees and permits, business registrations, pet licenses, park impact fees, recreation activities, leases of property, court fines, correction fees, and program fees. Charges for services are budgeted based upon historical values and projected market fluctuations. The Village has projected revenue from charges for services to be \$14,342,958, an increase of approximately \$1,094,788, or 8.26% from the prior year budget. The decrease in charges for services results from an anticipated moderate decrease in activities due to mandated closures of public facilities as a result of the COVID-19 pandemic.

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Charges for Services (Continued)

The revenue projected from charges for services are accounted for in the General, Water/Sewer, Solid Waste, and the multiple non-major special revenue funds with a total projected revenue of \$14,342,958 as shown in the graph below:



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Property Taxes

Property taxes is levied and collected by Valencia County. The county bills property taxes on November 1 of each year, on the assessed valuation of property located in the County as of the preceding January 1. Taxes are due and payable in two equal installments, on November 10 and April 10 following the levy. The current property tax rate in the Village of Los Lunas is \$7.504 for residential properties and \$7.650 for commercial properties, per \$1,000 of valuation in the general fund and \$1.424 for residential and commercial properties, per \$1,000 of valuation in the G.O. bond 2016 fund.

Property Tax Category	Valuations	Operating Tax Rate	Operating Total Production
Operational Residential	293,939,318	0.007504	\$ 2,205,720
Operational Non-Residential	113,199,196	0.007650	\$ 865,974
			\$ 3,071,694
Debt Service Residential	293,939,318	0.001424	\$ 418,570
Debt Service Non-Residential	113,199,196	0.001424	\$ 161,196
			\$ 579,766
			\$ 3,651,460

The projected property tax revenue is estimated to be \$3,651,460, an increase of \$292,193, or 8.70% from the prior year budget.

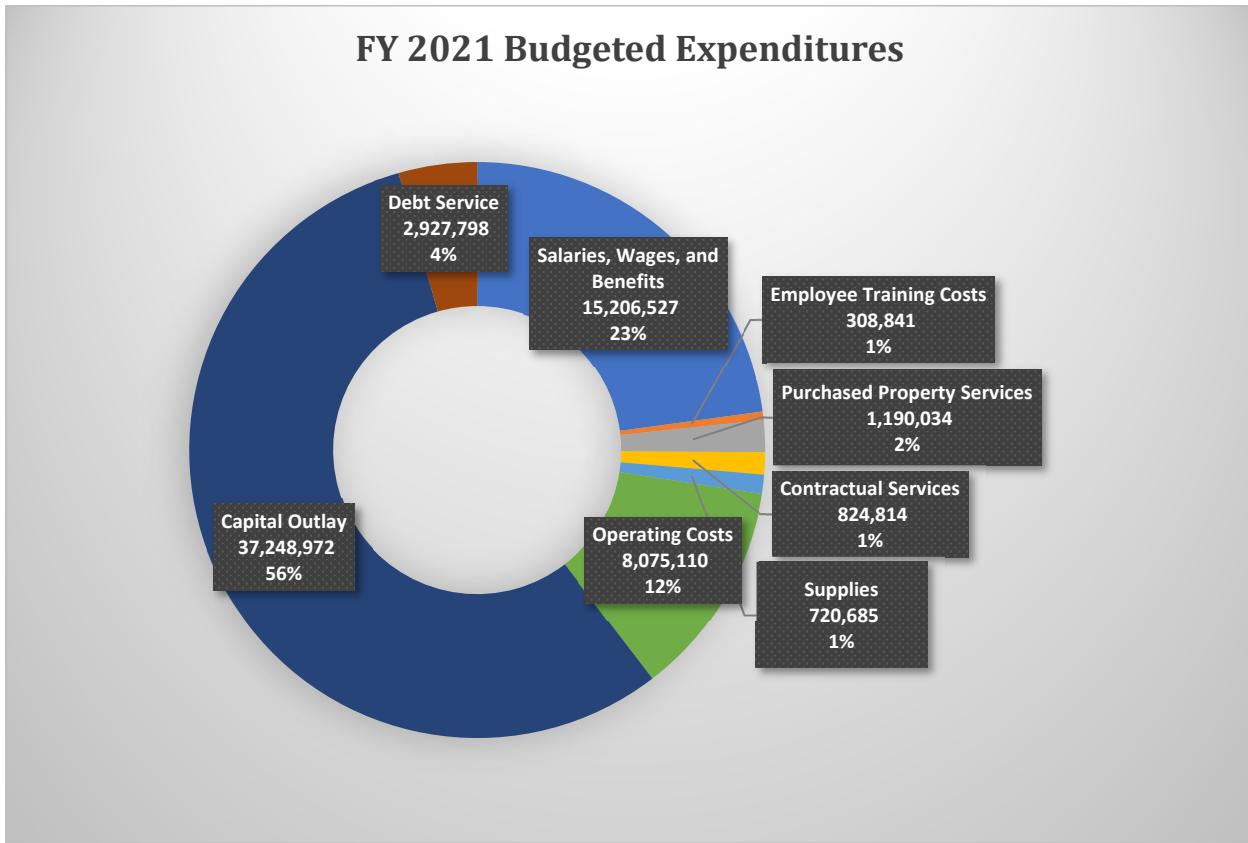
The Village's bonding capacity is calculated based on 4% of the assessed property value, less any outstanding bonds, as shown in the chart below.

Assessed residential property value, 2019 tax year	\$ 293,939,318
Assessed commercial property value, 2019 tax year	\$ 113,199,196
Total assessed property value, 2019 tax year	\$ 407,138,514
Limitation	4.00%
Bonding capacity	\$ 16,285,541
Less: outstanding G.O. bonds	\$ 4,795,000
Net bonding capacity	\$ 11,490,541

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Expenditures

The Village's primary expenditures include capital outlay and salaries, wages, and benefits. These two categories of expenditures account for approximately 79% of the total FY 2021 budgeted revenues.



Capital Outlay Expenditures

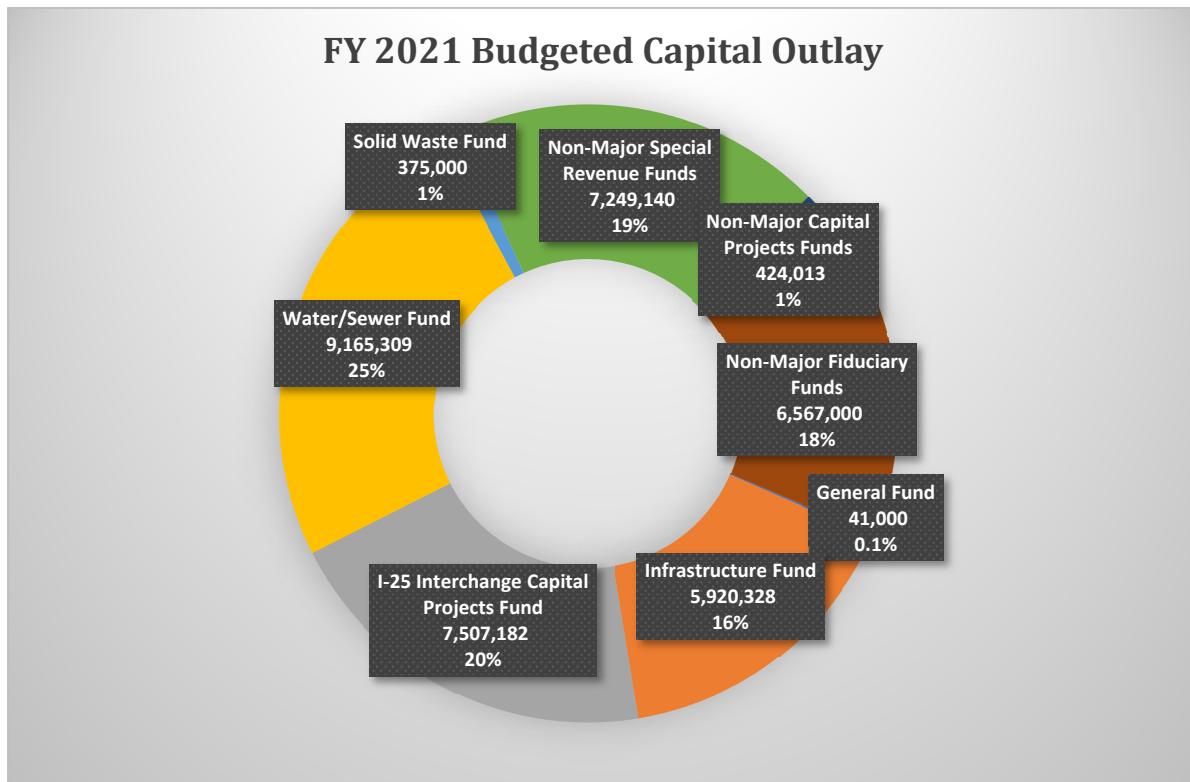
Capital outlay expenditures include expenditures to acquire, construct, or improve property, plant, and equipment with an estimated useful life of one year or more and a cost of \$5,000 or greater.

Capital outlay expenditures are budgeted based upon estimated project costs, or from preliminary quotes received. The Village has projected total capital outlay expenditures to be \$37,248,972, an increase of approximately \$3,384,415, or 9.99% from the prior year. The increase in capital outlay expenditures are the result of projecting \$7,507,182 in capital expenditures for the I-25 Interchange/East-West Corridor, IACR Study, and Right of Way Acquisition, an increase of \$4,587,182, or 157% from the prior year budget.

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Capital Outlay Expenditures (Continued)

The projected capital outlay expenditures are projected to be \$37,248,972 throughout the general, special revenue, capital projects, and enterprise funds as shown in the graph below:



A list of budgeted capital outlay expenditures is presented below:

General Fund Capital Outlay

11-435-5601	FIBER REPAIRS	\$	20,000
11-435-5603	DATA CENTER UPDATE		15,000
11-444-5601	MOWER		6,000
Total General Fund Capital Outlay			41,000

Local LEDA GRT Fund Capital Outlay

15-401-5610	CAP OUT/NM6 RAILPARK WATERLINE	1,217,493
15-422-5601	CAP OUTLAY/TANK 3 SITE IMPROVE	2,426,600
15-422-5615	CAP OUT/RAIL PK STORAGE TANK 8	2,738,735
15-422-5625	CAP OUT/LOS MORROS CAPACITY EX	685,000
Total Local LEDA GRT Fund Capital Outlay		7,067,828

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Capital Outlay Expenditures (Continued)

Municipal Street Improvement Fund Capital Outlay

17-406-5615	CAPITAL OUTLAY/VACTOR TRUCK	136,312
	Total Municipal Street Improvement Fund Capital Outlay	136,312

State LEDA Facebook Project Fund Capital Outlay

18-422-5619	CAP OUTLAY/WELL NO 7	3,500,000
18-422-5630	CAP OUTLAY/HUNING LP E INTERC	1,900,000
18-422-5637	CAP OUTLAY/I-25 OFF-RAMP LANE	1,167,000
	Total State LEDA Facebook Project Fund Capital Outlay	6,567,000

Fire Fund Capital Outlay

21-405-5676	OTHER CAPITAL EXPENDITURES	30,000
	Total Fire Fund Capital Outlay	30,000

Recreation Fund Capital Outlay

22-410-5671	CAP OUT/FIT CNT & EXERCISE EQU	15,000
	Total Recreation Fund Capital Outlay	15,000

Infrastructure Fund Capital Outlay

25-406-5601	MAIN STREET LANDSCAPING IMPROV	150,000
25-406-5602	HWY CO-OP MAESTAS/CASTILLO DR	126,755
25-406-5612	PARKING LOT/DRAINAGE IMPROVEME	250,000
25-406-5641	CAPITAL OUTLAY/RIGHT OF WAY	300,000
25-406-5648	CAP OUTLAY/NM314 BIKE/PED IMPR	1,850,000
25-406-5652	CAPITAL OUTLAY/STREET IMPROV	1,000,000
25-406-5654	HIGHWAY COOP/CAMINO DEL REY	150,000
25-406-5661	NMDOT NM 6 TRAIL/ SUN RANCH	220,000
25-406-5663	NMDOT N NM 314 BIKE/PEDES IMPV	200,000
25-406-5669	LOS LENTES SE/TRANSP BIKE PATH	500,000
25-406-5678	HWY CO-OP/CASTILLO & ENTRADA	107,333
25-406-5679	NMDOT TIP S. LOS LENTES ASPEN	390,000
25-406-5684	NMDOT TIP I-25 BEAUTIF PH 3	676,240
	Total Infrastructure Fund Capital Outlay	5,920,328

Museum of Heritage & Arts Improvements Fund Capital Outlay

37-408-5688	CAPITAL OUTLAY/MUSEUM IMPROVEM	108,013
	Total Museum of Heritage & Arts Imp. Fund Capital Outlay	108,013

Sports Complex Improvements Fund Capital Outlay

40-441-5691	CAPITAL OUTLAY/SPORTS COMPLEX	316,000
	Total Sports Complex Improvements Fund Capital Outlay	316,000

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Capital Outlay Expenditures (Continued)

I-25 Interchange Capital Projects Fund Capital Outlay

42-406-5667	I-25 INTERCHANGE/ E-W CORRIDOR	3,500,000
42-406-5668	LEG APPROPRIATION - IACR STUDY	50,000.
42-406-5675	NMDOT E-W CORR ROW ACQUISITION	3,957,182
	Total I-25 Interchange Capital Projects Fund Capital Outlay	7,507,182

Water/Sewer Fund Capital Outlay

41-421-5623	CAP OUTLAY/SLUDGE MANAGEMENT	450,000
41-421-5621	CAPITAL OUTLAY/DRYING BED REHAB	100,000
41-421-5622	CAPITAL OUTLAY/UT METER EQUIP	10,000
41-421-5625	CAPITAL OUTLAY/ROLL OFF TRUCK	185,000
41-421-5682	CAPITAL OUTLAY/PUBLIC WORKS ADDITION	250,000
41-422-5602	CAP OUTLAY/SCADA SOFTWARE	40,000
41-422-5604	CAP OUTLAY/N. WATER LINE LP PH 1	2,842,829
41-422-5605	CAP OUTLAY/NM RAIL PARK SEWER	1,500,000
41-422-5606	CAP OUTLAY/WATER SEWER OFFICE	700,000
41-422-5607	CAP OUTLAY/LIFT STATION PANELS	60,000
41-422-5608	CAP OUTLAY/MEDIA REPLACEMENT	240,000
41-422-5618	CAP OUTLAY/VACTOR TRUCK	485,000
41-422-5629	CAP OUTLAY/WATER RIGHTS ACQUIS	50,000
41-422-5633	CAPITAL OUTLAY/METERS	152,480
41-422-5643	CAP OUT/NM6 UTILITY RELOCATION	100,000
41-422-5649	CAP OUT/CENT NM RAIL PARK UTIL	1,300,000
41-422-5696	CAPITAL OUTLAY/MORRIS RD IMPVM	300,000
41-422-5698	CAPITAL OUTLAY/WATER/SEWER EXT	400,000
	Total Water/Sewer Fund Capital Outlay	9,165,309

Solid Waste Fund Capital Outlay

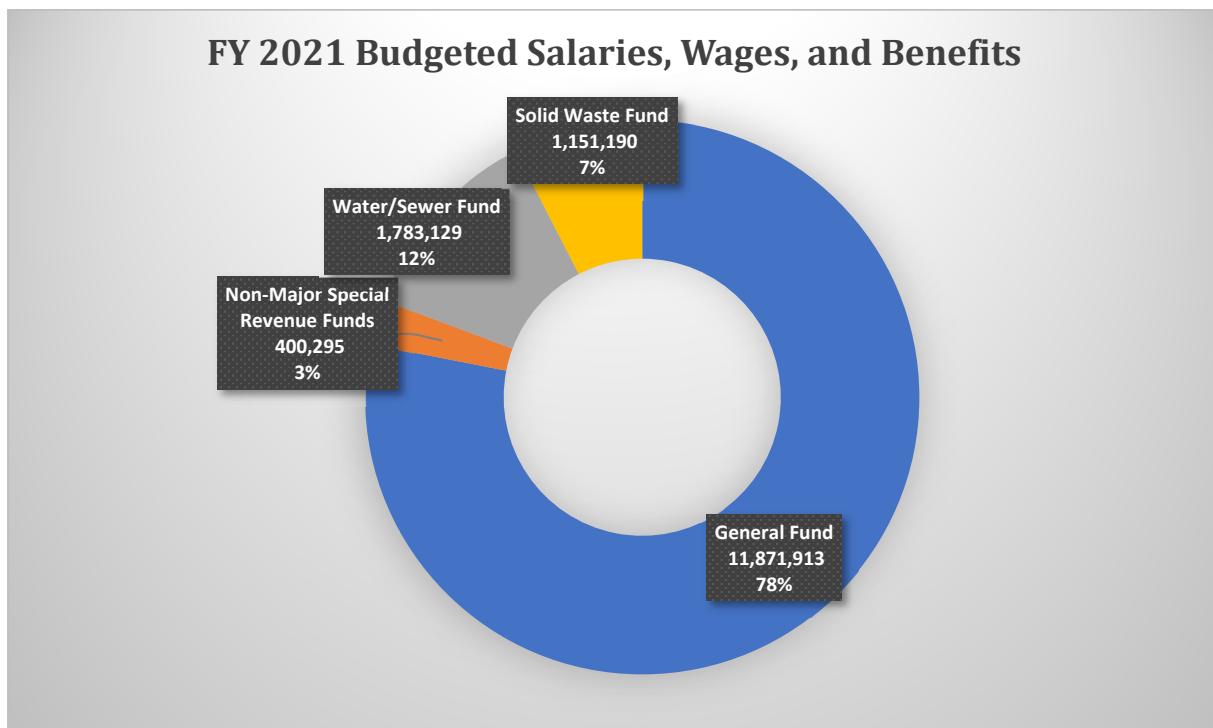
43-423-5602	CAP OUTLAY/40 FOOT TRAILER	80,000
43-423-5603	CAPITAL OUTLAY/SKID STEER	45,000
43-423-5640	CAP OUTLAY/COMPOSTING FACILITY	250,000
	Total Solid Waste Fund Capital Outlay	375,000
	Net Capital Outlay	\$ 37,248,972

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
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Salaries, Wages, and Benefits

Salaries, wages, and benefits include expenditures for all costs related to personnel services including salaries and wages earned for elected officials, full-time, part-time, and seasonal positions, overtime, social security, Medicare, health insurance, retirement contributions, unemployment, and workers' compensation. Salaries and wages are budgeted based upon the employee's hourly wage and total hours worked. Vacant positions are budgeted at the anticipated hourly rate and the total number of annual hours expected to be worked. Social security, Medicare, retirement contributions, unemployment, and workers' compensation are budgeted based on the percentage of the employee's annual salary or the annual premium amount. The Village has projected total salaries, wages, and benefits to be \$15,206,527, an increase of approximately 295,823, or 1.98% from the prior year budget. The increase to salaries, wages, and benefits is a result of adding four full-time Public Works Technician positions and two full-time Solid Waste Laborer positions. No wage increases were given to employees in an effort to present a balanced budget.

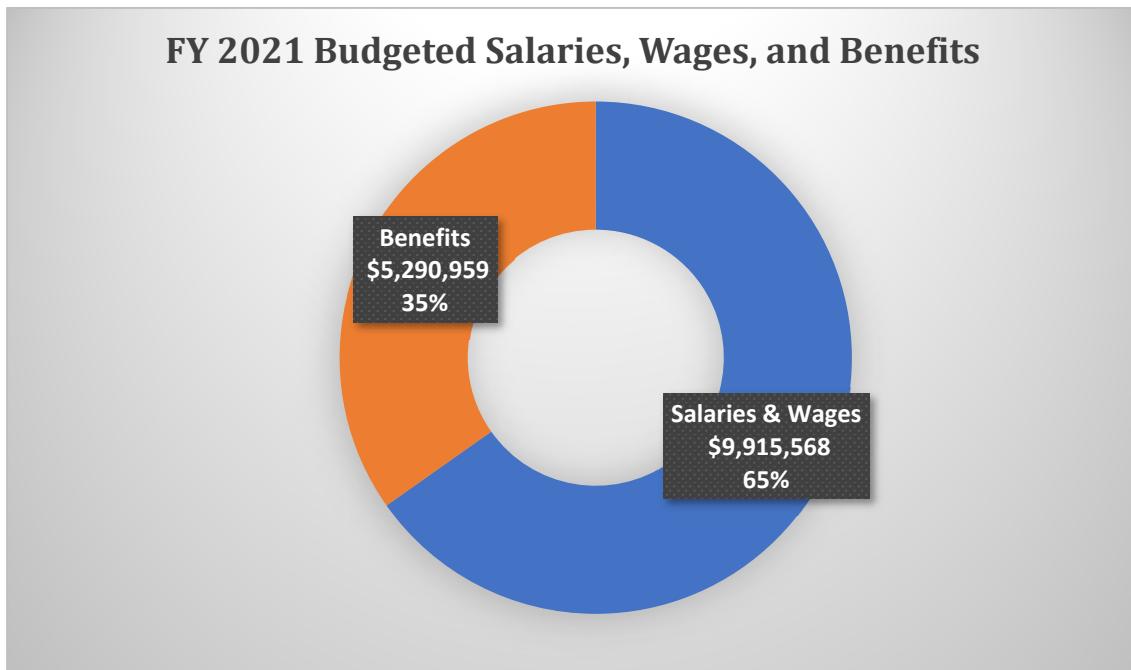
Salaries, wages, and benefits are paid out of the General, Local DWI, Water/Sewer, and Solid Waste funds with a total projected expenditure amount of \$15,206,527, as shown in the graph below:



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Salaries, Wages, and Benefits (Continued)

Salaries and wages are projected to be \$9,915,568, or 65%, and benefits are projected to be \$5,290,959, or 35%, of the total salaries, wages, and benefits budget, as shown in the graph below:



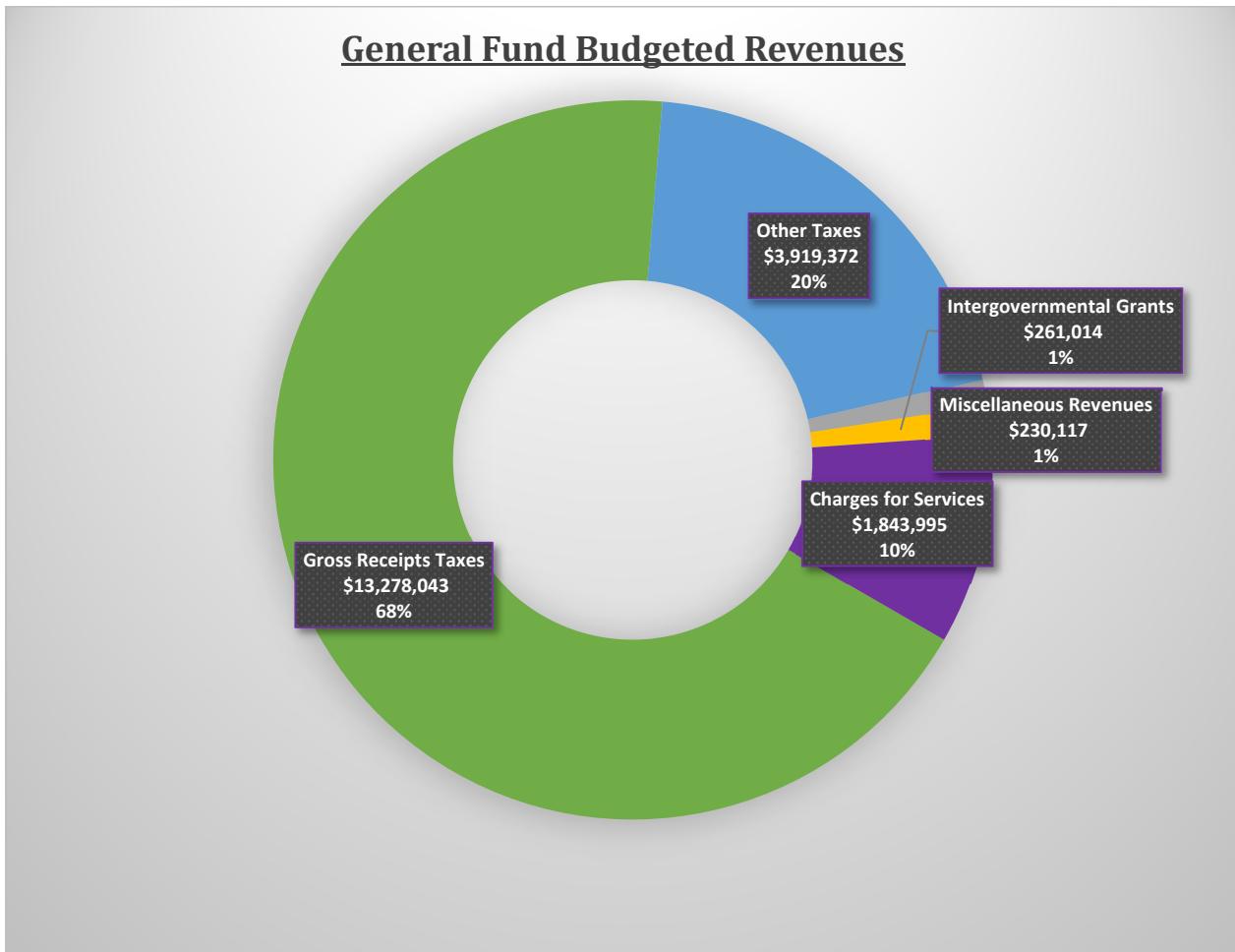
**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

General Fund

The general fund is used to account for financial resources for public safety, infrastructure, parks, recreation, library, and community development. All financial resources are accounted for in the general fund except those required to be in another fund.

General Fund Revenues

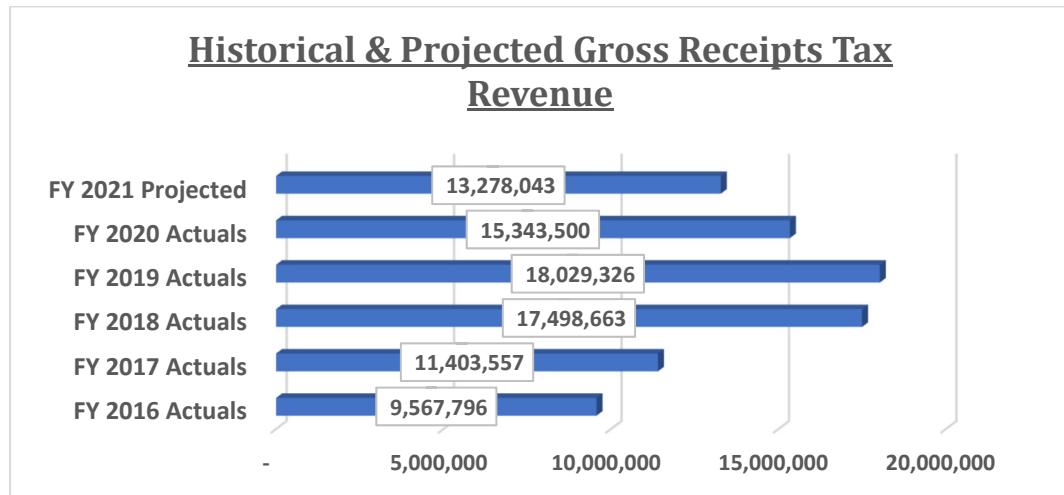
The general fund's budgeted revenues are projected to be \$19,532,541, and are comprised of gross receipts taxes, charges for services, other taxes, intergovernmental grants, and miscellaneous revenue. The general fund's primary sources of revenue are generated from gross receipts taxes and other taxes. These two categories of revenue account for approximately 88% of the general fund's revenues.



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

General Fund Gross Receipts Tax Revenue

The projected gross receipts tax revenue in the general fund is estimated to be \$13,278,043, a decrease of \$2,065,457, or 13.46%, from the prior year. Historical gross receipts tax revenue along with the projected revenues for FY 2021, is presented below:

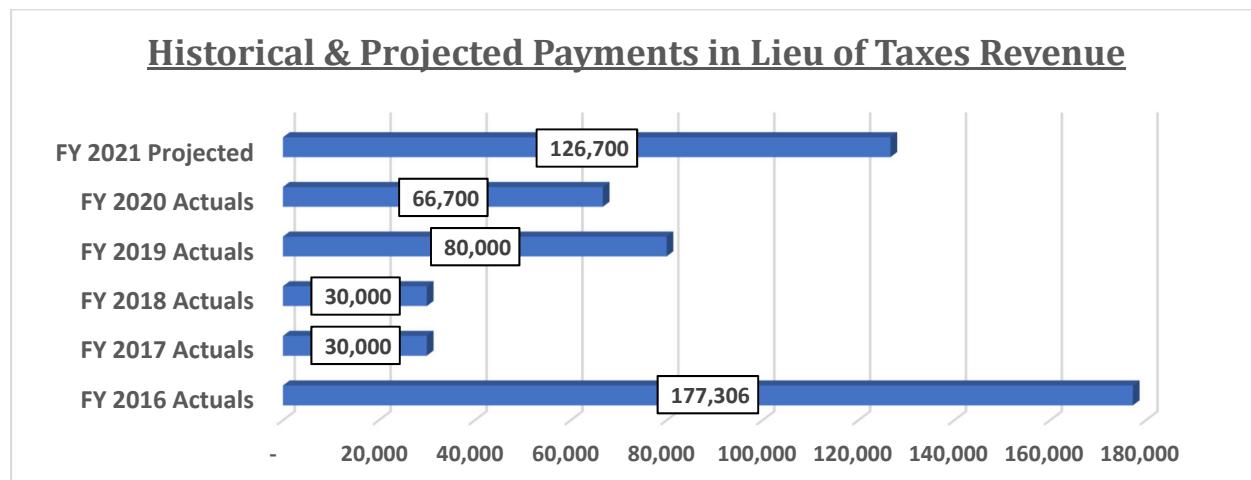


Other Taxes

Other taxes are comprised of payments in lieu of taxes, franchise taxes, automobile taxes, and property taxes.

Payments in Lieu of Taxes

Payments in lieu of taxes are payments to offset losses in property tax revenue due to the existence of nontaxable lands within municipal boundaries. The projected payments in lieu of taxes revenue in the general fund is estimated to be \$126,700, an increase of \$60,000, or 89.96%, from the prior year. Historical payments in lieu of taxes revenue along with the projected revenues for FY 2021, is presented below:

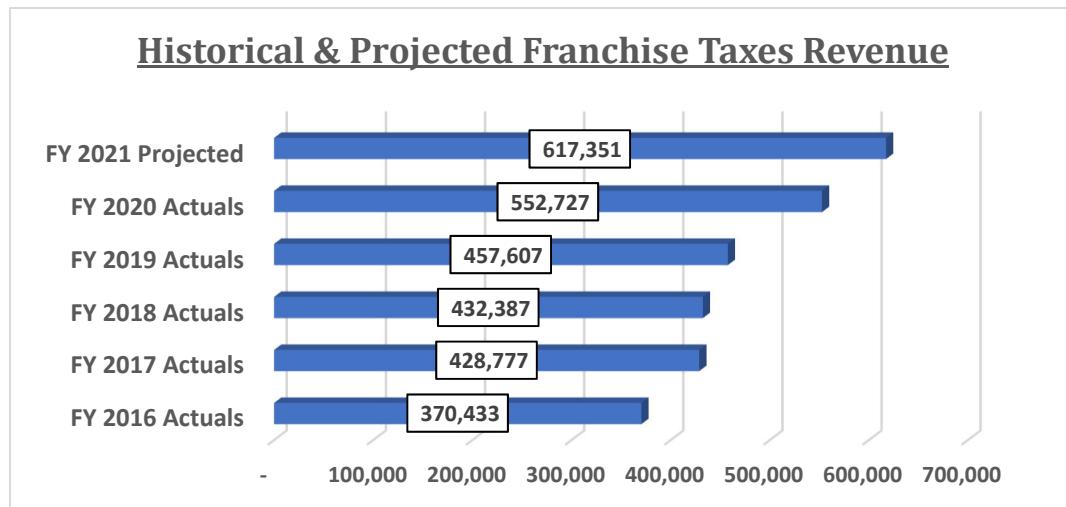


**STATE OF NEW MEXICO
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Other Taxes (Continued)

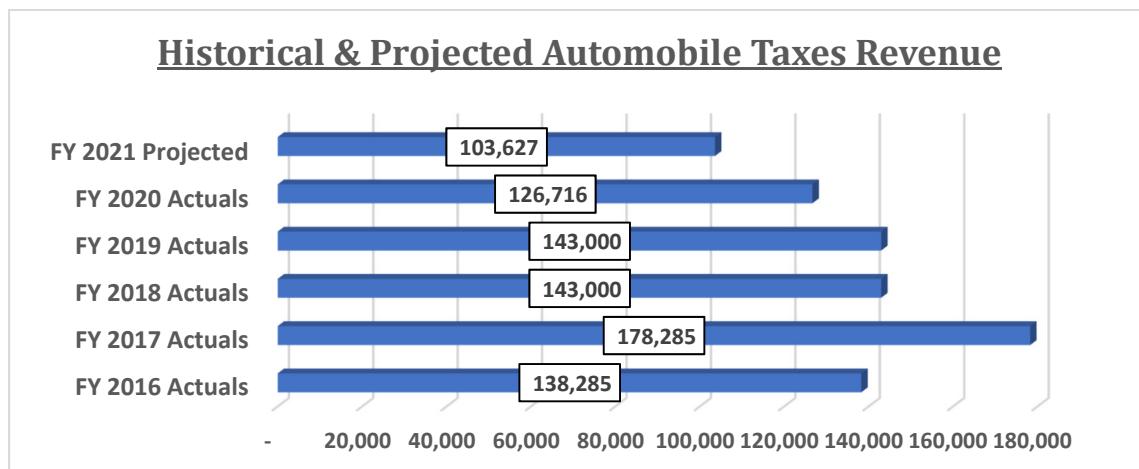
General Fund Franchise Taxes

The Village of Los Lunas collects franchise taxes that equate to 2% of all gas and electric sales and 2.9% for all cable sales that occur within Village limits, as per Village Ordinances 196 and 117, respectively. The projected franchise tax revenue in the general fund is estimated to be \$617,351, an increase of \$64,624, or 11.69%, from the prior year. Historical franchise taxes revenue along with the projected revenues for FY 2021, is presented below:



Automobile Taxes

The State of New Mexico, Taxation and Revenue Department collects a motor vehicle excise tax on all motor vehicles sold within the State. The tax collected by the State is distributed to the counties and municipalities. The projected automobile tax revenue in the general fund is estimated to be \$103,627, a decrease of \$23,089, or 18.22%, from the prior year. Historical automobile taxes revenue along with the projected revenues for FY 2021, is presented below:

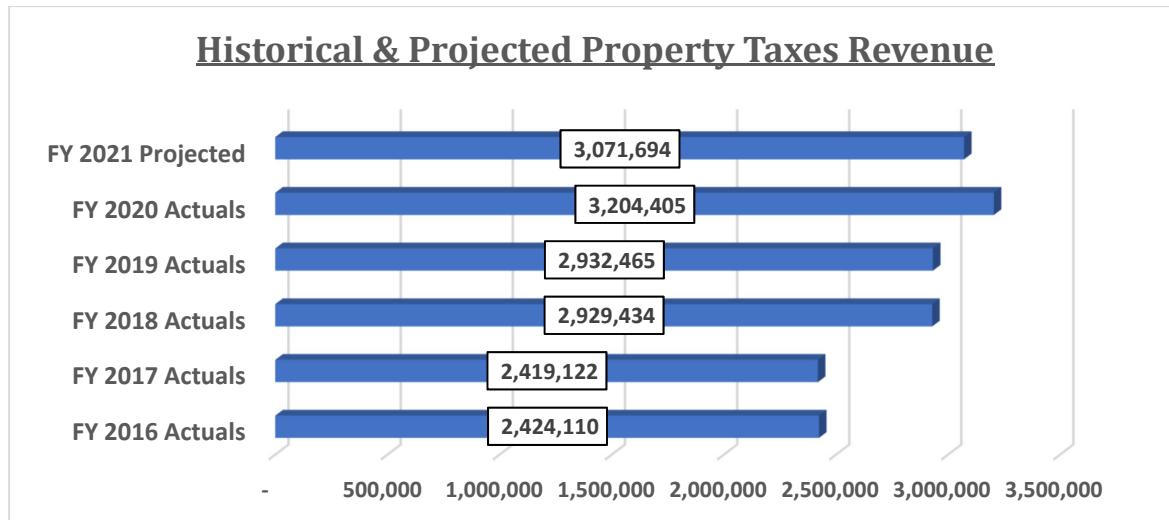


**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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June 30, 2021**

Other Taxes (Continued)

General Fund Property Taxes

The projected property tax revenue in the general fund is estimated to be \$3,071,694, a decrease of \$132,711, or 4.14%, from the prior year. Historical property taxes revenue along with the projected revenues for FY 2021, is presented below:



STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 Approved Budget
 June 30, 2021

General Fund (11)
 Schedule of Revenues

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020		Increase (Decrease)	Increase (Decrease)
Gross Receipts Tax Revenues							
11-320-4107	1% MUNICIPAL GROSS RCPT TAX	\$ 9,307,677	9,243,642	12,648,986	64,035	1%	
11-320-4108	GRT HOLD HARMLESS	(1,371,920)	-	(1,369,235)	(1,371,920)	100%	
11-320-4109	GRT ADMINISTRATIVE FEE	(195,207)	(303,044)	7,167,666	107,837	-36%	
11-340-4117	1.225% S.S. GROSS RCPT TAX	5,364,827	6,211,604	7,167,666	(846,777)	-14%	
11-385-4045	EMS GRT REVENUES	172,666	191,298	185,252	(18,632)	-10%	
Total Gross Receipts Tax Revenues		13,278,043	15,343,500	25,800,335	(2,065,457)	-13%	
Payment in Lieu of Taxes							
11-300-4100	PILOT REVENUE	126,700	66,700	66,700	60,000	90%	
Total Payment in Lieu of Taxes		126,700	66,700	66,700	60,000	90%	
Franchise Taxes							
11-310-4103	ELECTRICAL FRANCHISE TAX	501,940	396,692	684,679	105,248	27%	
11-310-4104	GAS FRANCHISE TAX	51,769	51,661	55,305	108	0%	
11-310-4105	TELEPHONE FRANCHISE TAX	16,310	37,306	21,118	(20,996)	-56%	
11-310-4106	CABLE VISION FRANCHISE TAX	47,332	67,068	55,934	(19,736)	-29%	
Total Franchise Taxes		617,351	552,727	817,036	64,624	12%	
Automobile Taxes							
11-340-4114	AUTO TAX 10%	74,453	95,808	86,804	(21,355)	-22%	
11-340-4115	AUTO TAX 15%	29,174	30,908	40,652	(1,734)	-6%	
Total Automobile Taxes		103,627	126,716	127,456	(23,089)	-18%	
Property Taxes							
11-300-4101	PROPERTY TAX	3,071,694	3,204,405	3,058,083	(132,711)	-4%	
Total Property Tax Revenues		3,071,694	3,204,405	3,058,083	(132,711)	-4%	
Intergovernmental Grants/Distributions							
11-380-4007	E-RATE GRANT REVENUE	3,100	3,100	2,767	-	0%	
11-380-4009	GRANT REVENUES STATE AID	14,106	14,106	14,106	-	0%	
11-380-4023	FACEBOOK GRANT	-	175,000	175,000	(175,000)	-100%	
11-382-4009	NM GAME AND FISH GRANT	70,000	40,680	19,910	29,320	72%	
11-383-4009	ECONOMIC DEV LEADS GRANT	-	-	5,996	-	100%	
11-384-4009	FIRE DEPT GRANT REVENUE	-	-	-	-	100%	
11-385-4009	COPS HIRING PROGRAM	78,441	78,441	87,042	-	0%	
11-385-4010	POLICE DEPT GRANT REVENUE	-	1,000	1,000	(1,000)	-100%	
11-385-4011	DOJ CORONAVIRUS GRANT	37,935	-	-	37,935	100%	
11-385-4055	BVP GRANT	11,490	30,000	20,332	(18,510)	-62%	
11-385-4057	WIOA REVENUE	10,000	25,536	29,211	(15,536)	-61%	
11-385-4059	NMDOT TRAFFIC SAFETY	23,942	-	-	23,942	100%	
11-385-4091	EDWARD BYRNE GRANT REVENUE	12,000	16,220	19,410	(4,220)	-26%	
11-388-4009	NEA GRANT REVENUE	-	18,487	18,487	(18,487)	-100%	
Total Integovernmental Grants/Distributions		261,014	402,570	393,261	(141,556)	-35%	
Charges for Services							
11-350-4118	PRINTING & COPYING	500	1,000	345	(500)	-50%	
11-350-4119	SPECIAL POLICE SERVICES	-	5,730	4,122	(5,730)	-100%	
11-350-4122	SALE OF MAPS & PUBLICATIONS	-	100	-	(100)	-100%	
11-350-4123	SOLID WASTE BOOKKEEPING CHARGE	235,097	258,864	258,865	(23,767)	-9%	
11-350-4124	WATER/SEWER BOOKKEEPING CHARGE	470,898	746,344	746,346	(275,446)	-37%	
11-350-4163	VC DISPATCH BOOKKEEPING CHARGE	71,225	67,175	67,175	4,050	6%	
11-370-4026	PROPERTY RENTAL REVENUE	65,000	66,807	51,436	(1,807)	-3%	
11-370-4029	PROPERTY LEASE REVENUE	418,988	499,309	653,576	(80,321)	-16%	
11-370-4089	FACILITY USAGE REVENUE	8,000	10,241	7,760	(2,241)	-22%	
11-380-4010	LIBRARY SALES	4,000	9,500	4,291	(5,500)	-58%	
11-380-4019	MUSEUM SALES	2,000	2,000	-	-	0%	
11-380-4021	LIBRARY PRINTING REVENUES	7,000	6,800	5,016	200	3%	
11-385-4071	POLICE SPECIAL DETAIL OVERTIME	18,687	60,000	27,877	(41,313)	-69%	
11-386-4053	JT POWERS LL SCHOOL SUMMER REC	9,000	9,000	-	-	0%	
11-386-4054	JT POWERS VAL COUNTY SUM REC	3,000	3,000	-	-	0%	
11-386-4059	SUMMER RECREATION FEES	16,800	2,100	(2,888)	14,700	700%	
Total Charges for Services		1,330,195	1,747,970	1,823,921	(417,775)	-24%	

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
Total Capital Projects Funds
 June 30, 2021

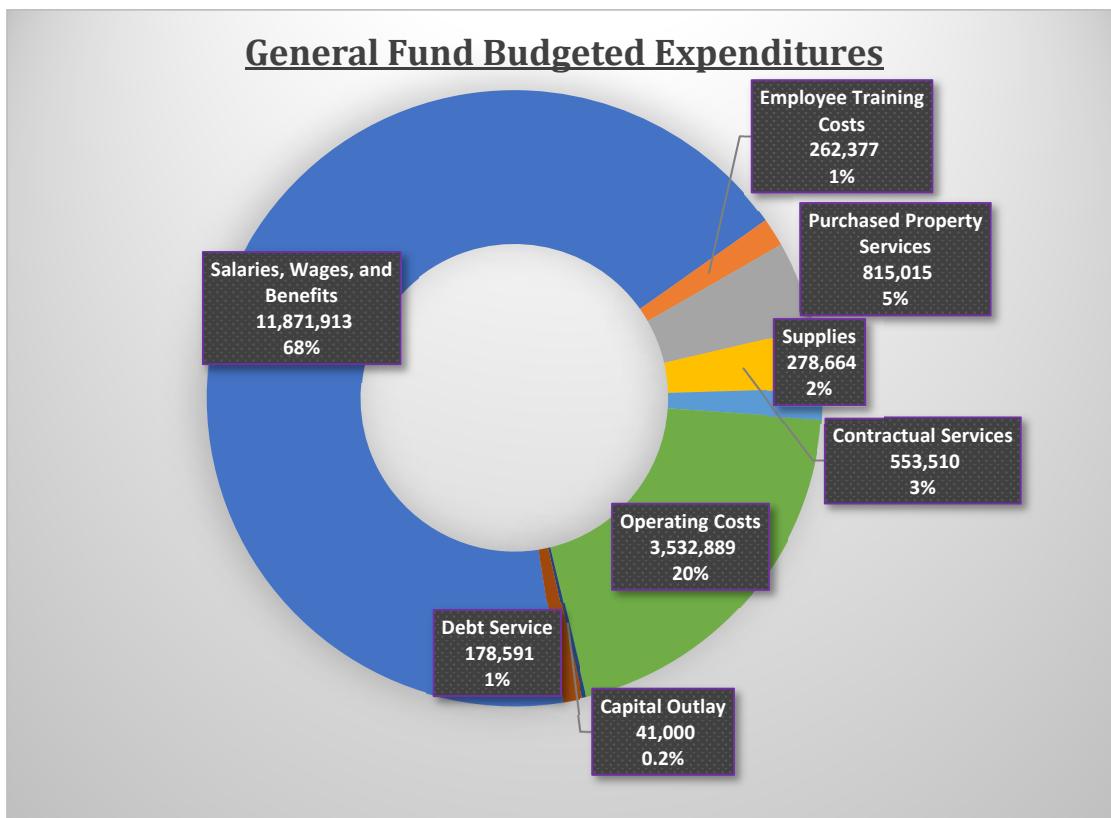
General Fund (11)
Schedule of Revenues (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	Increase	Increase	
	June 30, 2021	June 30, 2020		(Decrease)	(Decrease)	
Licenses and Permits						
11-330-4012 PET LICENSE	5,500	6,077	6,414	(577)	-9%	
11-330-4013 ZONING APPLICATION FEES	1,000	-	1,225	1,000	100%	
11-330-4014 SIGN PERMIT FEES	5,000	-	206	5,000	100%	
11-330-4015 SPECIAL EVENT PERMIT FEES	200	-	-	200	100%	
11-330-4108 LIQUOR LICENSES	2,800	3,244	4,862	(444)	-14%	
11-330-4109 BUSINESS REGISTRATIONS	45,000	52,831	40,949	(7,831)	-15%	
11-330-4111 BUILDING PERMITS	150,000	181,563	250,725	(31,563)	-17%	
11-330-4112 OTHER PERMITS	-	35,000	34,904	(35,000)	-100%	
11-330-4121 SUBDIVISION APPLICATION FEES	4,000	-	-	4,000	100%	
11-330-4122 SUBDIVISION ENGINEERING FEES	50,000	-	-	50,000	100%	
Total Licenses and Permits	263,500	278,715	339,285	(15,215)	-5%	
Fines and Forfeitures						
11-350-4011 PARK IMPACT FEES	171,010	178,172	420,566	(7,162)	-4%	
11-360-4125 COURT FINES	65,817	55,919	53,519	9,898	18%	
11-360-4130 COURT COSTS	6,473	3,163	3,687	3,310	105%	
11-380-4018 LIBRARY BOOK FINES	7,000	7,000	5,394	-	0%	
Total Fines and Forfeitures	250,300	244,254	483,166	6,046	2%	
Miscellaneous Revenues						
11-306-4060 INTEREST INCOME	16,192	7,500	14,204	8,692	116%	
11-350-4120 PAVING CUTS	2,925	2,325	3,000	600	26%	
11-350-4121 SUB DIVISION & ENGINEERS FEES	-	65,000	56,598	(65,000)	-100%	
11-350-4136 RIO METRO TRANSPORTATION REVENUE	180,000	329,000	364,437	(149,000)	-45%	
11-370-4004 DONATIONS - POLICE DEPARTMENT	-	5,000	5,000	(5,000)	-100%	
11-370-4016 MISCELLANEOUS REVENUE - FIRE	-	-	1,490	-	100%	
11-370-4017 MISCELLANEOUS REVENUE - STREET	-	-	546	-	100%	
11-370-4018 MISCELLANEOUS REVENUE - F.M.	-	-	88	-	100%	
11-370-4127 COPIES, DONATIONS & OTHER REV	-	-	1,092	-	100%	
11-370-4128 SALE OF FIXED ASSETS	-	12,975	21,196	(12,975)	-100%	
11-380-4004 LIBRARY DONATIONS AND CONTRIB	1,000	2,612	3,925	(1,612)	-62%	
11-380-4025 LIBRARY GO BONDS	30,000	29,424	-	576	2%	
Total Miscellaneous Revenues	230,117	453,836	471,576	(223,719)	-49%	
Total General Fund Revenues	\$ 19,532,541	22,421,393	33,380,819	(2,888,852)	-13%	

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

General Fund Expenditures

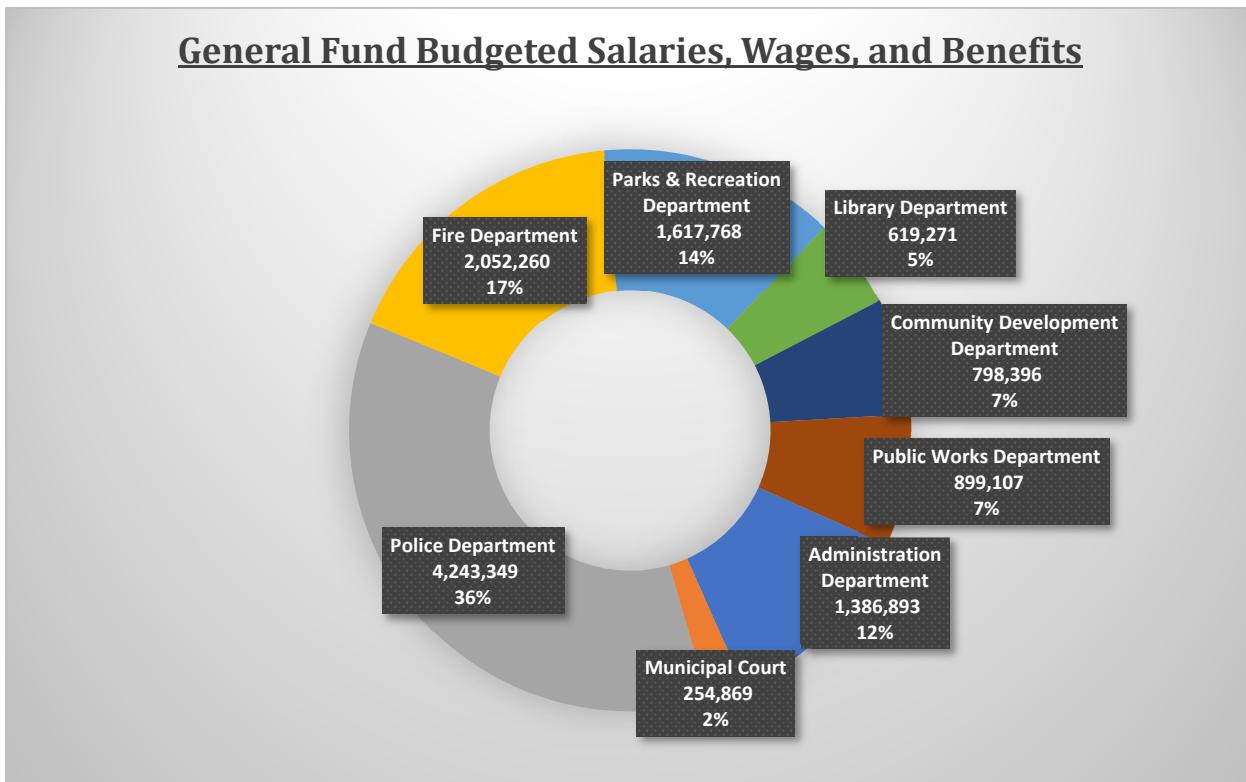
The general fund's budgeted expenditures have been projected to be \$17,533,959, and are comprised of salaries, wages, and benefits, operating costs, purchased property services, contractual services, supplies, employee training costs, debt service, and capital outlay. The general fund's primary uses of expenditures are generated from salaries, wages, and benefits and operating costs. These two categories of expenditures account for approximately 88% of the general fund's expenditures.



STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021

General Fund Salaries, Wages, and Benefits

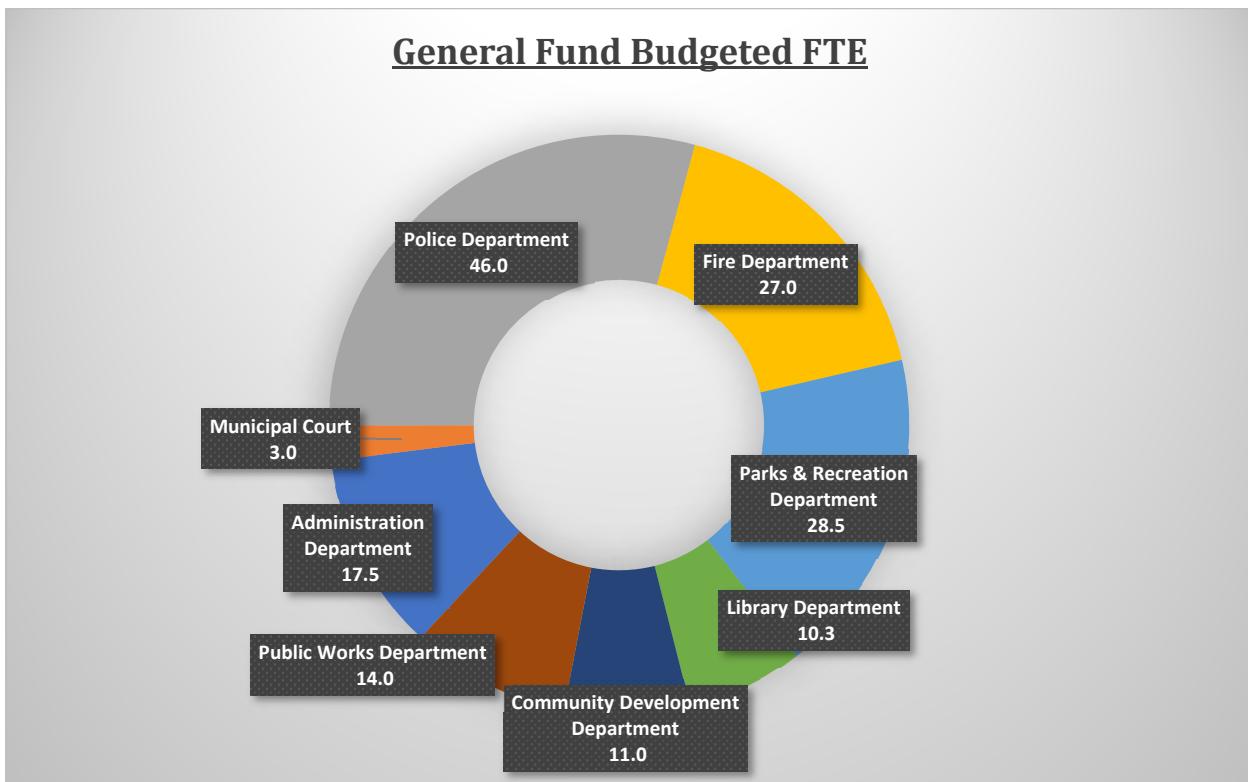
General fund salaries, wages, and benefits are estimated to be \$11,871,913, an increase of \$45,631, or 0.38%, from the prior year. The graph below presents salaries, wages, and benefits by department:



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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June 30, 2021**

General Fund Salaries, Wages, and Benefits (Continued)

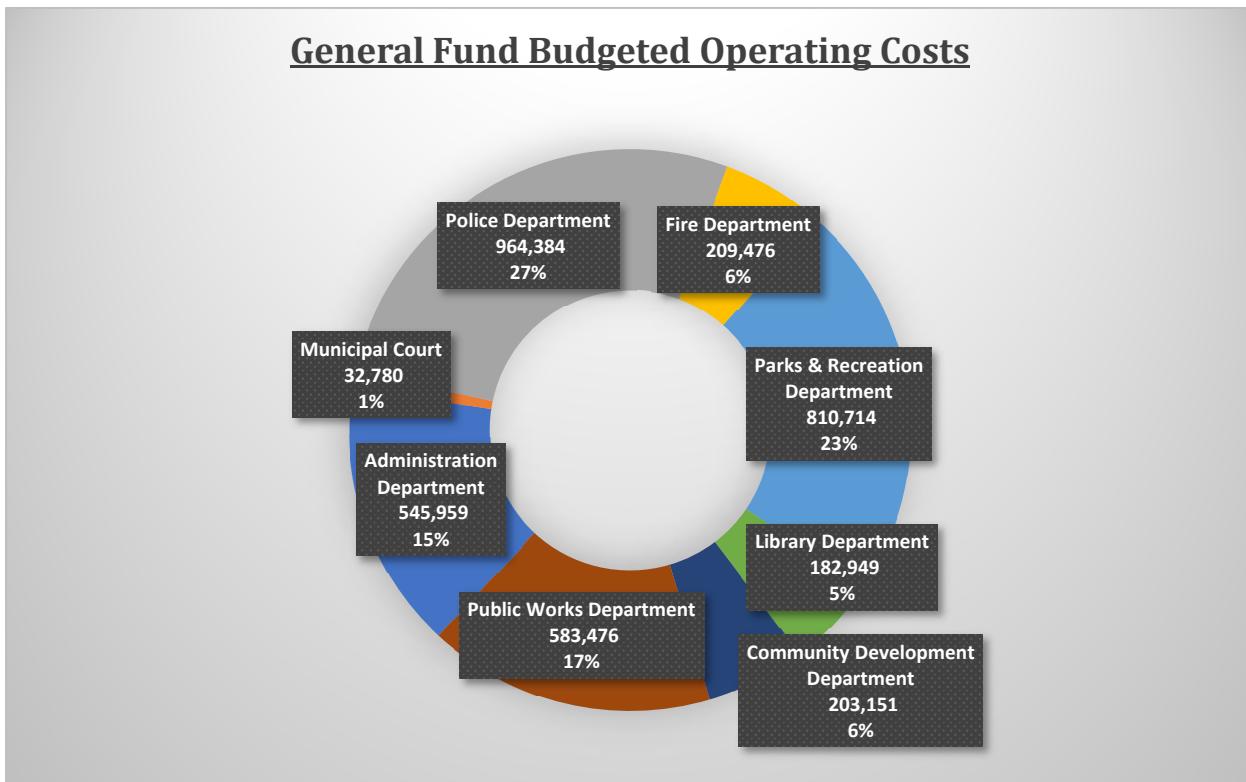
The Village has authorized 164 positions in the general fund, making up a total 157.3 FTE. The graph below presents the FTE by department:



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Operating Expenditures

General fund operating expenditures are estimated to be \$3,532,889, a decrease of \$290,335, or 7.59% from the prior year. The graph presented below shows the operating expenditures by department:



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

General Fund Summary by Expenditure Function

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
Administration Department	\$ 898,834	914,308	875,639	(15,474)	-2%	
Municipal Court Department	173,571	179,471	171,597	(5,900)	-3%	
Police Department	2,790,089	2,602,680	2,701,480	187,409	7%	
Fire Department	1,316,498	1,255,011	1,187,800	61,487	5%	
Parks & Recreation Department	1,094,561	1,083,520	971,850	11,041	1%	
Library Department	409,124	400,363	396,272	8,761	2%	
Community Development Department	531,684	506,752	483,623	24,932	5%	
Public Works Department	568,426	571,525	530,175	(3,099)	-1%	
Total Salaries and Wages	7,782,787	7,513,630	7,318,436	269,157	4%	
Employee Benefits						
Administration Department	488,059	485,392	441,081	2,667	1%	
Municipal Court Department	81,298	84,449	78,845	(3,151)	-4%	
Police Department	1,453,260	1,650,065	1,340,187	(196,805)	-12%	
Fire Department	735,762	750,618	641,623	(14,856)	-2%	
Parks & Recreation Department	523,207	515,159	598,990	8,048	2%	
Library Department	210,147	213,338	190,626	(3,191)	-1%	
Community Development Department	269,432	269,599	238,439	(167)	0%	
Public Works Department	330,681	344,032	299,222	(13,351)	-4%	
Total Employee Benefits	4,091,846	4,312,652	3,829,013	(220,806)	-5%	
Employee Training Costs						
Administration Department	65,726	60,556	26,991	3,845	6%	
Municipal Court Department	2,050	4,184	40	(2,134)	-51%	
Police Department	69,000	75,000	56,581	(6,000)	-8%	
Fire Department	23,000	23,000	8,161	-	0%	
Parks & Recreation Department	29,500	25,536	9,398	3,964	16%	
Library Department	43,101	34,929	20,050	8,172	23%	
Community Development Department	24,000	24,000	9,402	-	0%	
Public Works Department	6,000	23,700	10,694	(17,700)	-75%	
Total Employee Training Costs	262,377	270,905	141,317	(9,853)	-4%	
Purchased Property Services						
Administration Department	65,500	67,000	51,117	(1,500)	-2%	
Municipal Court Department	3,100	7,185	2,641	(4,085)	-57%	
Police Department	164,185	179,600	93,975	(15,415)	-9%	
Fire Department	55,000	55,000	45,920	-	0%	
Parks & Recreation Department	378,000	258,000	192,194	120,000	47%	
Library Department	56,230	52,089	29,041	4,141	8%	
Community Development Department	17,500	7,500	9,066	10,000	133%	
Public Works Department	75,500	93,000	103,699	(17,500)	-19%	
Total Purchased Property Services	815,015	719,374	527,653	95,641	13%	
Contractual Services						
Administration Department	171,022	226,164	140,761	(55,142)	-24%	
Municipal Court Department	5,468	2,484	4,407	2,984	120%	
Police Department	18,360	33,000	11,774	(14,640)	-44%	
Fire Department	11,500	11,500	6,521	-	0%	
Parks & Recreation Department	20,000	100,000	44,653	(80,000)	-80%	
Library Department	87,275	116,115	13,056	(28,840)	-25%	
Community Development Department	131,650	198,000	193,064	(66,350)	-34%	
Public Works Department	108,235	125,000	111,196	(16,765)	-13%	
Total Contractual Services	553,510	812,263	525,432	(258,753)	-32%	

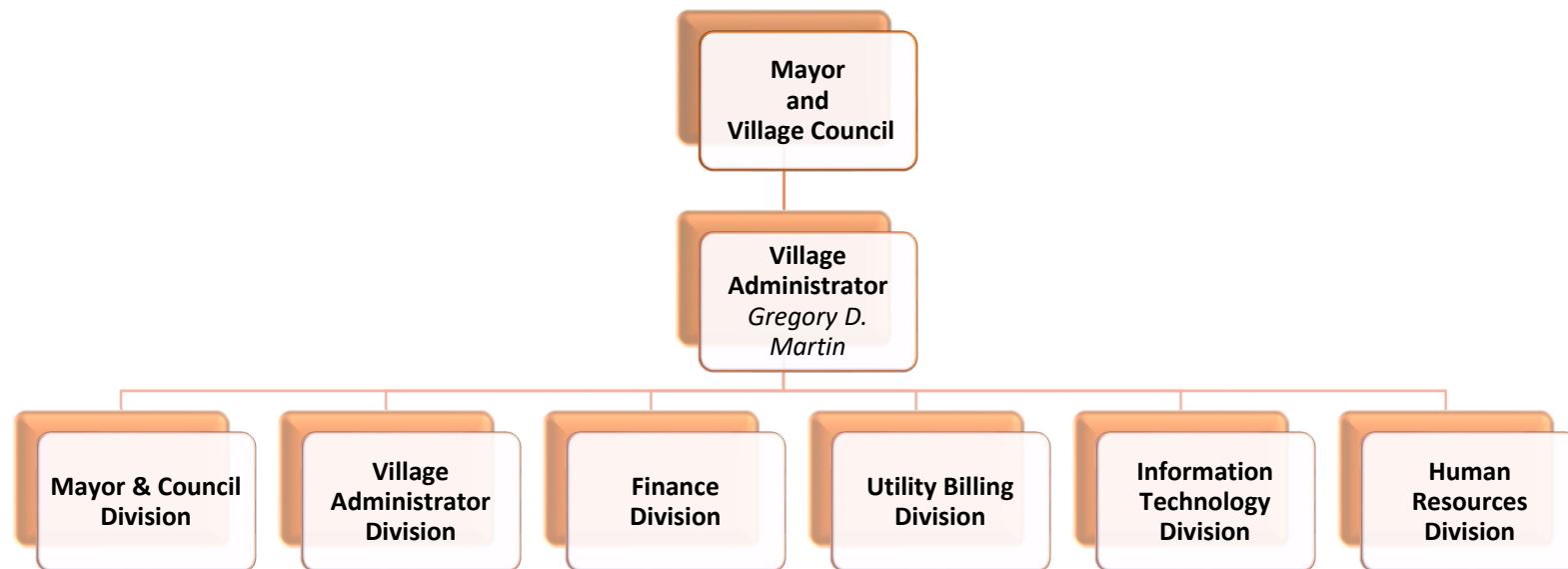
**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)**

General Fund Summary by Expenditure Function (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
<i>Supplies</i>						
Administration Department	14,639	30,231	15,608	(15,592)	-52%	
Municipal Court Department	4,483	3,358	1,664	1,125	34%	
Police Department	10,230	30,697	12,009	(20,467)	-67%	
Fire Department	37,500	47,500	15,660	(10,000)	-21%	
Parks & Recreation Department	53,500	62,000	42,067	(8,500)	-14%	
Library Department	96,512	86,700	45,931	9,812	11%	
Community Development Department	6,900	9,451	7,039	(2,551)	-27%	
Public Works Department	54,900	69,120	66,275	(14,220)	-21%	
Total Supplies	278,664	339,057	206,253	(60,393)	-18%	
<i>Operating Costs</i>						
Administration Department	545,959	806,248	588,020	(260,289)	-32%	
Municipal Court Department	32,780	38,671	24,795	(5,891)	-15%	
Police Department	964,384	950,506	815,457	13,878	1%	
Fire Department	209,476	232,210	146,704	(22,734)	-10%	
Parks & Recreation Department	810,714	798,260	586,648	12,454	2%	
Library Department	182,949	240,967	156,338	(58,018)	-24%	
Community Development Department	203,151	176,636	127,547	26,515	15%	
Public Works Department	583,476	579,726	614,422	3,750	1%	
Total Operating Costs	3,532,889	3,823,224	3,059,931	(290,335)	-8%	
<i>Capital Outlay</i>						
Administration Department	35,000	339,701	75,270	(304,701)	-90%	
Municipal Court Department	-	-	-	-	0%	
Police Department	-	331,185	274,774	(331,185)	-100%	
Fire Department	-	121,000	4,712	(121,000)	-100%	
Parks & Recreation Department	6,000	1,067,950	1,014,623	(1,061,950)	-99%	
Library Department	-	85,000	-	(85,000)	-100%	
Community Development Department	-	-	-	-	0%	
Public Works Department	-	597,194	269,569	(597,194)	-100%	
Total Capital Outlay	41,000	2,542,030	1,638,948	(2,501,030)	-98%	
<i>Debt Service</i>						
Administration Department	178,591	184,327	220,148	(5,736)	-3%	
Municipal Court Department	-	-	-	-	0%	
Police Department	-	-	-	-	0%	
Fire Department	-	-	-	-	0%	
Parks & Recreation Department	-	-	-	-	0%	
Library Department	-	-	-	-	0%	
Community Development Department	-	-	-	-	0%	
Public Works Department	-	-	-	-	0%	
Total Debt Service	178,591	184,327	220,148	(5,736)	-3%	
\$	17,536,679	20,517,462	17,467,131	(2,982,108)	-15%	

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Administration Department



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

**General Fund Summary by Expenditure Function
Administration Department**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
Mayor & Council	\$ 60,500	-	-	60,500	100%	
Village Administrator	158,000	-	-	158,000	100%	
Finance	235,373	-	-	235,373	100%	
Utility Billing	170,316	-	-	170,316	100%	
Information Technology	193,093	-	-	193,093	100%	
Human Resources	81,552	-	-	81,552	100%	
Administration	-	914,308	875,639	(914,308)	-100%	
Total Salaries and Wages	898,834	914,308	875,639	(15,474)	-2%	
Employee Benefits						
Mayor & Council	54,513	-	-	54,513	100%	
Village Administrator	69,913	-	-	69,913	100%	
Finance	125,018	-	-	125,018	100%	
Utility Billing	83,060	-	-	83,060	100%	
Information Technology	111,065	-	-	111,065	100%	
Human Resources	44,490	-	-	44,490	100%	
Administration	-	485,392	441,081	(485,392)	-100%	
Total Employee Benefits	488,059	485,392	441,081	2,667	1%	
Employee Training Costs						
Mayor & Council	9,214	-	-	9,214	100%	
Village Administrator	4,045	-	-	2,720	100%	
Finance	21,273	-	-	21,273	100%	
Utility Billing	11,540	-	-	11,540	100%	
Information Technology	14,803	-	-	14,803	100%	
Human Resources	4,851	-	-	4,851	100%	
Administration	-	60,556	26,991	(60,556)	-100%	
Total Employee Training Costs	65,726	60,556	26,991	3,845	6%	
Purchased Property Services						
Mayor & Council	-	-	-	-	100%	
Village Administrator	13,650	-	-	13,650	100%	
Finance	12,400	-	-	12,400	100%	
Utility Billing	13,400	-	-	13,400	100%	
Information Technology	13,650	-	-	13,650	100%	
Human Resources	12,400	-	-	12,400	100%	
Administration	-	67,000	51,117	(67,000)	-100%	
Total Purchased Property Services	65,500	67,000	51,117	(1,500)	-2%	
Contractual Services						
Mayor & Council	26,350	-	-	26,350	100%	
Village Administrator	7,912	-	-	7,912	100%	
Finance	67,000	-	-	67,000	100%	
Utility Billing	11,444	-	-	11,444	100%	
Information Technology	30,000	-	-	30,000	100%	
Human Resources	28,316	-	-	28,316	100%	
Administration	-	226,164	140,761	(226,164)	-100%	
Total Contractual Services	171,022	226,164	140,761	(55,142)	-24%	

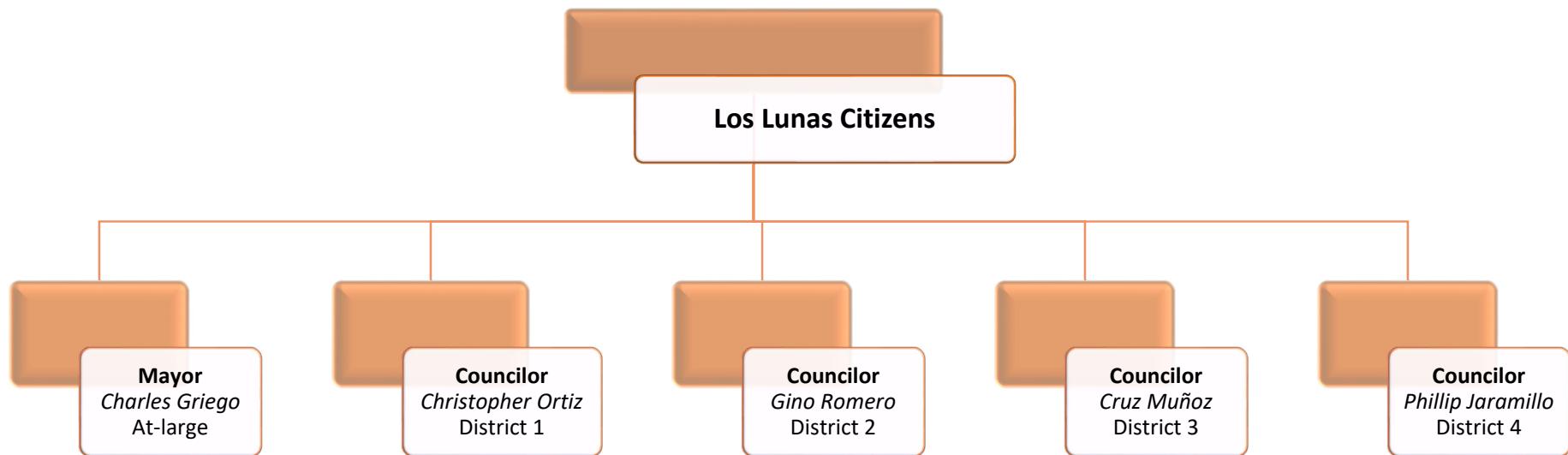
**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)**

General Fund Summary by Expenditure Function (Continued)
Administration Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020		Increase (Decrease)	Increase (Decrease)
<i>Supplies</i>						
Mayor & Council	1,000	-	-		1,000	100%
Village Administrator	1,504	-	-		1,504	100%
Finance	3,461	-	-		3,461	100%
Utility Billing	4,361	-	-		4,361	100%
Information Technology	2,809	-	-		2,809	100%
Human Resources	1,504	-	-		1,504	100%
Administration	-	30,231	15,608	(30,231)		-100%
Total Supplies	14,639	30,231	15,608	(15,592)		-52%
<i>Operating Costs</i>						
Mayor & Council	76,361	-	-		76,361	100%
Village Administrator	106,835	-	-		106,835	100%
Finance	117,959	-	-		117,959	100%
Utility Billing	104,595	-	-		104,595	100%
Information Technology	121,122	-	-		121,122	100%
Human Resources	19,087	-	-		19,087	100%
Administration	-	806,248	588,020	(806,248)		-100%
Total Operating Costs	545,959	806,248	588,020	(260,289)		-32%
<i>Capital Outlay</i>						
Mayor & Council	-	-	-		-	100%
Village Administrator	-	-	-		-	100%
Finance	-	-	-		-	100%
Utility Billing	-	-	-		-	100%
Information Technology	35,000	-	-		35,000	100%
Human Resources	-	-	-		-	100%
Administration	-	339,701	75,270	(339,701)		-100%
Total Capital Outlay	35,000	339,701	75,270	(304,701)		-90%
<i>Debt Service</i>						
Mayor & Council	-	-	-		-	100%
Village Administrator	-	-	-		-	100%
Finance	178,591	-	-		178,591	100%
Utility Billing	-	-	-		-	100%
Information Technology	-	-	-		-	100%
Human Resources	-	-	-		-	100%
Administration	-	184,327	220,148	(184,327)		-100%
Total Debt Service	178,591	184,327	220,148	(5,736)		-3%
Total Administration Department Expenditures	\$ 2,463,330	3,113,927	2,434,635	(651,922)		-21%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021

Mayor & Council Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Mayor & Council Division

Mission:

Provide professional, effective and comprehensive municipal services for the Village of Los Lunas, by developing and following a long-term vision for the Village, by seeking input from, and communicating with, Village residents, businesses, and other stakeholders.

Description:

The Mayor and Village Council is the legislative and policy-making body of the municipal government. Each position is elected to serve a four-year term to set Village policies by passing ordinances and resolutions. The Governing Body determines the Village's annual budget, appoints and removes certain appointed officials, and generally oversees Village programs and services.

Goals & Objectives:

- Review and approve the annual Village budget.
- Review/update Village ordinances and resolutions.
- Review Village zoning and business regulations.
- Appoint various positions within the Village, including various boards and commissions.
- Study problems, and evaluate and implement desired solutions and best practices.
- Hold public meetings throughout the year, including regular Council meetings, public hearings, Council workshops, etc., to represent citizens of the Village, and serve the public interest.
- Work with the Village Administrator to shape the strategic direction of the Village.

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021

General Fund (11)
Administration Department
Mayor & Council Division (431)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
Salaries and Wages						
11-431-5110 SALARIES - ELECTED OFFICIALS	\$ 60,500	-	-	60,500	60,500	100%
Total Salaries and Wages	60,500	-	-	60,500	60,500	100%
Employee Benefits						
11-431-5440 FICA & MEDICARE EXPENSE	4,629	-	-	4,629	4,629	100%
11-431-5441 PERA EXPENSE	6,793	-	-	6,793	6,793	100%
11-431-5442 MEDICAL INSURANCE EXPENSE	42,881	-	-	42,881	42,881	100%
11-431-5443 UNEMPLOYMENT TAX EXPENSE	200	-	-	200	200	100%
11-431-5444 WORKERS' COMP EXPENSE	10	-	-	10	10	100%
Total Employee Benefits	54,513	-	-	54,513	54,513	100%
Employee Training Costs						
11-431-5514 TRAINING & SEMINARS	1,380	-	-	1,380	1,380	100%
11-431-5531 TRAVEL EXPENSES	7,834	-	-	7,834	7,834	100%
Total Employee Training Costs	9,214	-	-	9,214	9,214	100%
Contractual Services						
11-431-5517 PROFESSIONAL SERVICES	22,000	-	-	22,000	22,000	100%
11-431-5520 ATTORNEY FEES	4,350	-	-	4,350	4,350	100%
Total Contractual Services	26,350	-	-	26,350	26,350	100%
Supplies						
11-431-5510 OFFICE SUPPLIES	1,000	-	-	1,000	1,000	100%
Total Supplies	1,000	-	-	1,000	1,000	100%
Operating Costs						
11-431-5511 DATA PROCESSING	2,200	-	-	2,200	2,200	100%
11-431-5515 PRINTING & COPYING	200	-	-	200	200	100%
11-431-5519 UTILITIES	17,381	-	-	17,381	17,381	100%
11-431-5521 TELEPHONE EXPENSE	4,216	-	-	4,216	4,216	100%
11-431-5522 SUBSCRIPTIONS & DUES	45,807	-	-	45,807	45,807	100%
11-431-5523 INSURANCE & BONDS	1,307	-	-	1,307	1,307	100%
11-431-5524 PUBLICATIONS & ADVERTISING	1,500	-	-	1,500	1,500	100%
11-431-5533 ELECTION EXPENSES	3,750	-	-	3,750	3,750	100%
Total Operating Costs	76,361	-	-	76,361	76,361	100%
Total Mayor & Council Division Expenditures	\$ 227,938	-	-	227,938	227,938	100%

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Village Administrator Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Village Administrator Division

Mission:

Create a supportive and responsive work environment for the Village of Los Lunas by promoting public interests, implementing public policy, following Council direction, providing professional guidance and advice to the Governing Body, and upholding community and organizational values.

Description:

The Village Administrator is an appointed position, under direction of the Governing Body, responsible for the efficient and effective operation, coordination and oversight of services provided by The Village of Los Lunas. These responsibilities include overseeing and coordinating the day-to-day work activities of the following Village departments: Administration, Police, Fire, Parks and Recreation, Library, Community Development, and Public Works.

Goals & Objectives:

- Communicates with the Mayor, Village Council and department directors, on a regular basis to advise them of the financial status of the Village, as well as the status of major projects and accomplishments. Prepares written reports, as needed.
- Works with Finance Director, Leadership Team and Governing Body, to develop, implement and monitor the annual budget, striving to minimize costs and maximize revenue.
- Develops and administers appropriate laws, ordinances, policies and regulations, deemed necessary for the safe, economical, and efficient management and protection of Village resources, assets, programs and services.
- Receives suggestions and complaints from citizens and works toward their acceptable resolution.

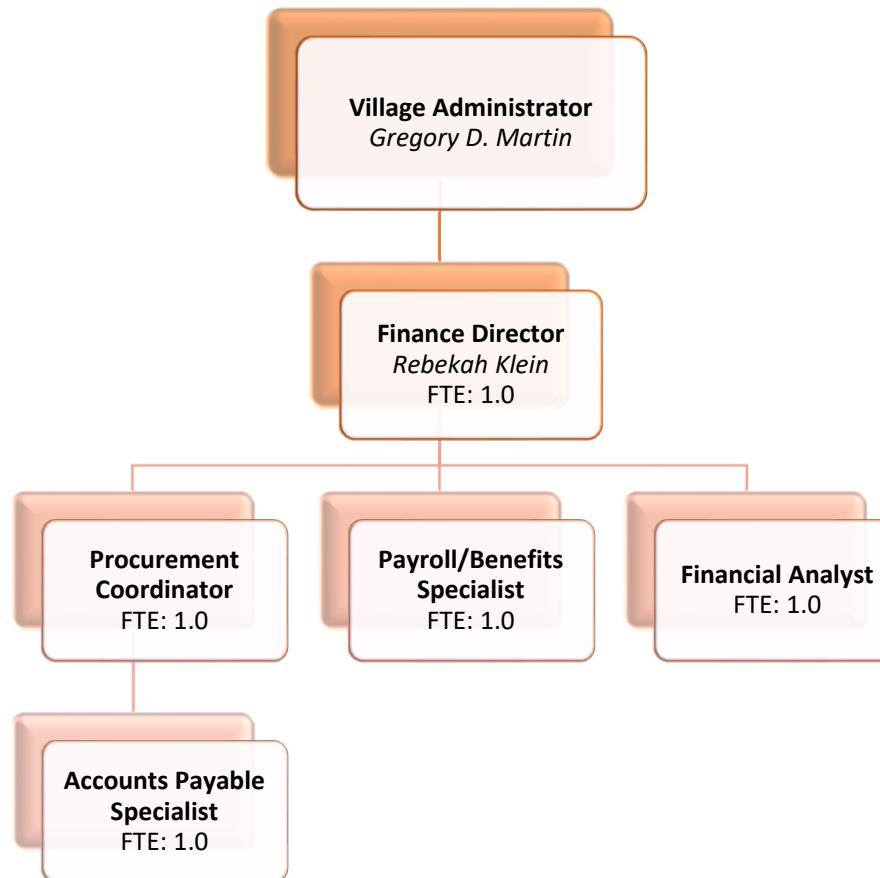
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021

General Fund (11)
Administration Department
Village Administrator Division (432)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
Salaries and Wages						
11-432-5120 SALARIES - FULL TIME POSITIONS	\$ 158,000	-	-	158,000	158,000	100%
Total Salaries and Wages	158,000	-	-	158,000	158,000	100%
Employee Benefits						
11-432-5440 FICA & MEDICARE EXPENSE	12,087	-	-	12,087	12,087	100%
11-432-5441 PERA EXPENSE	31,000	-	-	31,000	31,000	100%
11-432-5442 MEDICAL INSURANCE EXPENSE	25,421	-	-	25,421	25,421	100%
11-432-5443 UNEMPLOYMENT TAX EXPENSE	521	-	-	521	521	100%
11-432-5444 WORKERS' COMP EXPENSE	884	-	-	884	884	100%
Total Employee Benefits	69,913	-	-	69,913	69,913	100%
Employee Training Costs						
11-432-5514 TRAINING & SEMINARS	1,325	-	-	1,325	1,325	100%
11-432-5531 TRAVEL EXPENSES	2,720	-	-	2,720	2,720	100%
Total Employee Training Costs	4,045	-	-	4,045	4,045	100%
Purchased Property Services						
11-432-5525 BUILDING & GROUNDS MAINTENANCE	6,000	-	-	6,000	6,000	100%
11-432-5527 FLEET MAINTENANCE	1,250	-	-	1,250	1,250	100%
11-432-5528 JANITORIAL SUPPLIES	6,400	-	-	6,400	6,400	100%
Total Purchased Property Services	13,650	-	-	13,650	13,650	100%
Contractual Services						
11-432-5517 PROFESSIONAL SERVICES	-	-	-	-	-	100%
11-432-5520 ATTORNEY FEES	7,912	-	-	7,912	7,912	100%
Total Contractual Services	7,912	-	-	7,912	7,912	100%
Supplies						
11-432-5510 OFFICE SUPPLIES	1,304	-	-	1,304	1,304	100%
11-432-5512 BOOKS & MANUALS	200	-	-	200	200	100%
Total Supplies	1,504	-	-	1,504	1,504	100%
Operating Costs						
11-432-5511 DATA PROCESSING	1,171	-	-	1,171	1,171	100%
11-432-5513 GAS & OIL FOR VEHICLES	500	-	-	500	500	100%
11-432-5515 PRINTING & COPYING	200	-	-	200	200	100%
11-432-5518 POSTAGE	1,666	-	-	1,666	1,666	100%
11-432-5519 UTILITIES	6,953	-	-	6,953	6,953	100%
11-432-5521 TELEPHONE EXPENSE	2,512	-	-	2,512	2,512	100%
11-432-5522 SUBSCRIPTIONS & DUES	3,215	-	-	3,215	3,215	100%
11-432-5523 INSURANCE & BONDS	3,291	-	-	3,291	3,291	100%
11-432-5524 PUBLICATIONS & ADVERTISING	5,000	-	-	5,000	5,000	100%
11-432-5540 OTHER OPERATING COSTS	850	-	-	850	850	100%
11-432-5547 LEASE PAYMENTS	4,392	-	-	4,392	4,392	100%
11-432-5584 PROMOTIONAL EXPENSE	75,585	-	-	75,585	75,585	100%
11-432-5595 MISCELLANEOUS EXPENSE	1,500	-	-	1,500	1,500	100%
Total Operating Costs	106,835	-	-	106,835	106,835	100%
Total Village Administrator Division Expenditures	\$ 361,859	-	-	361,859	361,859	100%

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Finance Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Finance Division

Mission:

Develop and implement effective and efficient financial planning and reporting; accurately report the financial position of the village, its departments, and business activities to the Mayor, Council, village departments, external auditors, and others with a vested interest in the financial activity of the Village.

Description:

The Finance Division is responsible for managing the accounts payable, procurement, accounts receivable, payroll, grant accounting, general ledger, issuance of bonds, bank reconciliation, and fixed asset inventory functions. The division is responsible for the annual external audit and the preparation of the financial statements in accordance with Generally Accepted Accounting Principles. The division also prepares and monitors the Village's annual budget. The Finance Division works closely with external auditors, the State Auditor, the Department of Finance & Administration in addition to the Mayor, Council, and village management.

Goals & Objectives:

- Provide financial management and planning that allows for fiscally responsible operational and capital activity levels for the Village and effectively utilize its financial assets.
- Prepare an annual balanced budget and ensure expenditures do not exceed budget authority.
- Obtain an unmodified or "clean" opinion on the Village's annual financial statements.
- Develop a five-year Infrastructure Capital Improvement Plan (ICIP).

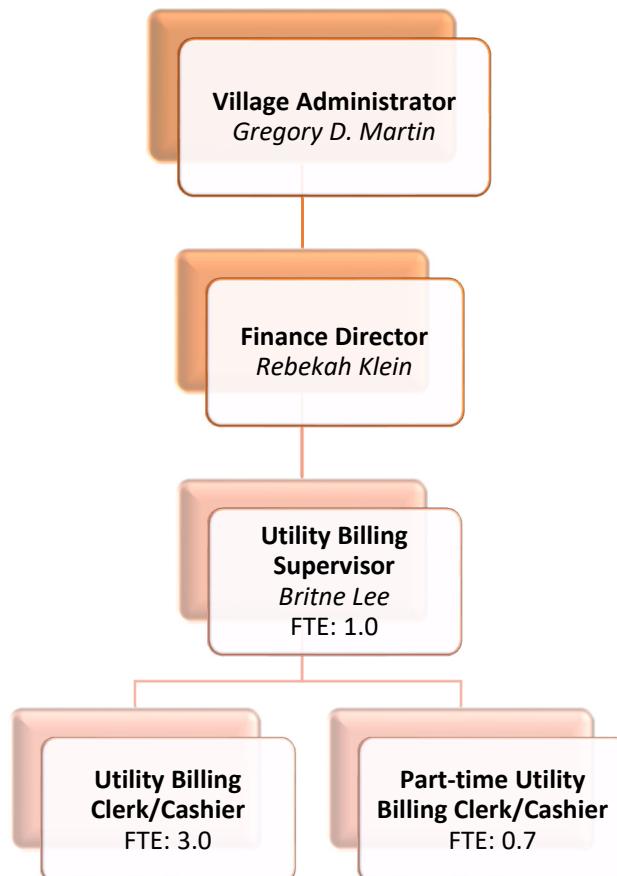
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021

General Fund (11)
Administration Department
Finance Division (433)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-433-5120 SALARIES - FULL TIME POSITIONS	\$ 235,373	-	-	235,373	100%	
Total Salaries and Wages	235,373	-	-	235,373	100%	
Employee Benefits						
11-433-5440 FICA & MEDICARE EXPENSE	18,006	-	-	18,006	100%	
11-433-5441 PERA EXPENSE	46,180	-	-	46,180	100%	
11-433-5442 MEDICAL INSURANCE EXPENSE	57,844	-	-	57,844	100%	
11-433-5443 UNEMPLOYMENT TAX EXPENSE	777	-	-	777	100%	
11-433-5444 WORKERS' COMP EXPENSE	2,211	-	-	2,211	100%	
Total Employee Benefits	125,018	-	-	125,018	100%	
Employee Training Costs						
11-433-5514 TRAINING & SEMINARS	7,546	-	-	7,546	100%	
11-433-5531 TRAVEL EXPENSES	13,727	-	-	13,727	100%	
Total Employee Training Costs	21,273	-	-	21,273	100%	
Purchased Property Services						
11-433-5525 BUILDING & GROUNDS MAINTENANCE	6,000	-	-	6,000	100%	
11-433-5527 FLEET MAINTENANCE	-	-	-	-	100%	
11-433-5528 JANITORIAL SUPPLIES	6,400	-	-	6,400	100%	
Total Purchased Property Services	12,400	-	-	12,400	100%	
Contractual Services						
11-433-5517 PROFESSIONAL SERVICES	9,000	-	-	9,000	100%	
11-433-5520 ATTORNEY FEES	6,887	-	-	6,887	100%	
11-433-5532 AUDIT EXPENSE	51,113	-	-	51,113	100%	
Total Contractual Services	67,000	-	-	67,000	100%	
Supplies						
11-433-5510 OFFICE SUPPLIES	3,261	-	-	3,261	100%	
11-433-5512 BOOKS & MANUALS	200	-	-	200	100%	
Total Supplies	3,461	-	-	3,461	100%	
Operating Costs						
11-433-5511 DATA PROCESSING	70,200	-	-	70,200	100%	
11-433-5513 GAS & OIL FOR VEHICLES	-	-	-	-	100%	
11-433-5515 PRINTING & COPYING	200	-	-	200	100%	
11-433-5518 POSTAGE	1,667	-	-	1,667	100%	
11-433-5519 UTILITIES	17,382	-	-	17,382	100%	
11-433-5521 TELEPHONE EXPENSE	3,914	-	-	3,914	100%	
11-433-5522 SUBSCRIPTIONS & DUES	6,709	-	-	6,709	100%	
11-433-5523 INSURANCE & BONDS	5,256	-	-	5,256	100%	
11-433-5524 PUBLICATIONS & ADVERTISING	800	-	-	800	100%	
11-433-5540 OTHER OPERATING COSTS	850	-	-	850	100%	
11-433-5547 LEASE PAYMENTS	10,981	-	-	10,981	100%	
Total Operating Costs	117,959	-	-	117,959	100%	
Debt Service						
11-433-5561 INTEREST EXPENSE	87,473	-	-	87,473	100%	
11-433-5562 DEBT SERVICE - ADMIN FEE	3,420	-	-	3,420	100%	
11-433-5571 DEBT SERVICE - BOND AGENT FEE	540	-	-	540	100%	
11-433-5582 DEBT SERVICE - NMFA 3604-PP	87,158	-	-	87,158	100%	
Total Debt Service	178,591	-	-	178,591	100%	
Total Finance Division Expenditures	\$ 761,075	-	-	761,075	100%	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021

Utility Billing Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Utility Billing Division

Mission:

Provide exceptional customer service to Village residents and Village departments and accurately and effectively report revenue received to Mayor, Council, Village departments, external auditors, and others with a vested interest in the financial activity of the Village.

Description:

The Utility Billing Division maintains accurate accounting of all revenue received by the Village; is responsible supports all village departments to ensure ordinances, policies and procedures are adhered to in a professional manner. The Utility Billing Division bills the Village residents for water, sewer, and garbage usage and ensures all financial transactions are recorded in the accounting system accurately.

Goals & Objectives:

- Maintain the Village's cash receipting module and ensure compliance and functionality to the standards set forth by the Village of Los Lunas' accounting policies and procedures manual.
- Manage the Village's utility rates and ensure billings are accurately made and reflected appropriately in the accounting system.
- Support personnel with continuing education and training, allowing staff to perform designated roles and responsibilities.
- Compile audits of water/sewer and garbage accounts, allowing for accurate and detailed billing practices.

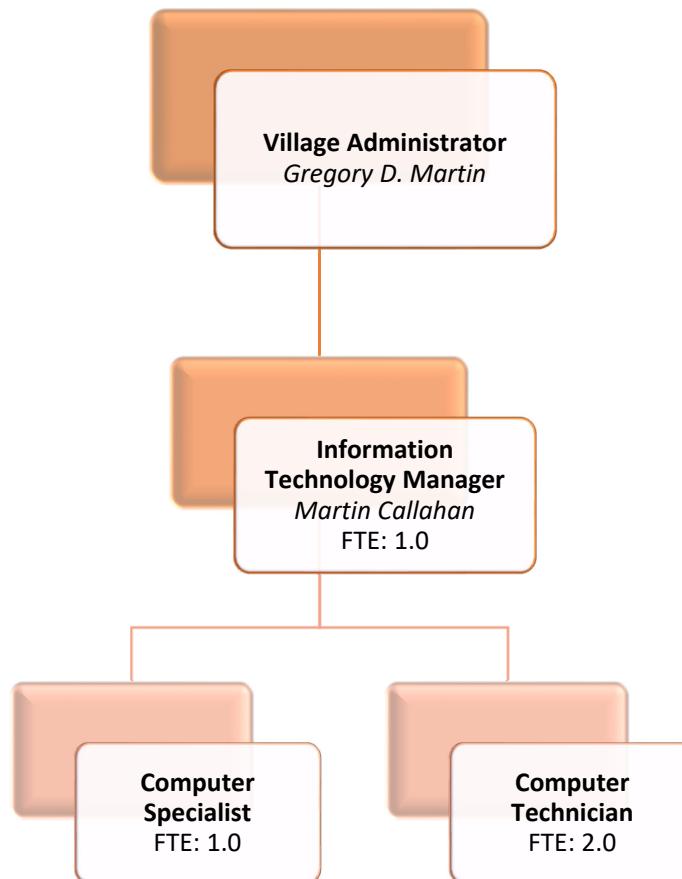
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021

General Fund (11)
Administration Department
Utility Billing Division (434)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-434-5120 SALARIES - FULL TIME POSITIONS	\$ 139,173	-	-	139,173	100%	
11-434-5130 SALARIES - PART TIME POSITIONS	21,811	-	-	21,811	100%	
11-434-5190 SALARIES - OVERTIME	9,332	-	-	9,332	100%	
Total Salaries and Wages	170,316	-	-	170,316	100%	
Employee Benefits						
11-434-5440 FICA & MEDICARE EXPENSE	12,315	-	-	12,315	100%	
11-434-5441 PERA EXPENSE	31,585	-	-	31,585	100%	
11-434-5442 MEDICAL INSURANCE EXPENSE	36,548	-	-	36,548	100%	
11-434-5443 UNEMPLOYMENT TAX EXPENSE	531	-	-	531	100%	
11-434-5444 WORKERS' COMP EXPENSE	2,081	-	-	2,081	100%	
Total Employee Benefits	83,060	-	-	83,060	100%	
Employee Training Costs						
11-434-5514 TRAINING & SEMINARS	4,765	-	-	4,765	100%	
11-434-5531 TRAVEL EXPENSES	6,775	-	-	6,775	100%	
Total Employee Training Costs	11,540	-	-	11,540	100%	
Purchased Property Services						
11-434-5525 BUILDING & GROUNDS MAINTENANCE	7,000	-	-	7,000	100%	
11-434-5528 JANITORIAL SUPPLIES	6,400	-	-	6,400	100%	
Total Purchased Property Services	13,400	-	-	13,400	100%	
Contractual Services						
11-434-5517 PROFESSIONAL SERVICES	3,110	-	-	3,110	100%	
11-434-5520 ATTORNEY FEES	7,084	-	-	7,084	100%	
11-434-5527 FLEET MAINTENANCE	1,250	-	-	1,250	100%	
Total Contractual Services	11,444	-	-	11,444	100%	
Supplies						
11-434-5510 OFFICE SUPPLIES	4,161	-	-	4,161	100%	
11-434-5512 BOOKS & MANUALS	200	-	-	200	100%	
Total Supplies	4,361	-	-	4,361	100%	
Operating Costs						
11-434-5511 DATA PROCESSING	1,050	-	-	1,050	100%	
11-434-5513 GAS & OIL FOR VEHICLES	500	-	-	500	100%	
11-434-5515 PRINTING & COPYING	8,322	-	-	8,322	100%	
11-434-5518 POSTAGE	36,000	-	-	36,000	100%	
11-434-5519 UTILITIES	16,426	-	-	16,426	100%	
11-434-5521 TELEPHONE EXPENSE	3,731	-	-	3,731	100%	
11-434-5523 INSURANCE & BONDS	4,388	-	-	4,388	100%	
11-434-5524 PUBLICATIONS & ADVERTISING	312	-	-	312	100%	
11-434-5535 CREDIT CARD FEES	6,500	-	-	6,500	100%	
11-434-5540 OTHER OPERATING COSTS	850	-	-	850	100%	
11-434-5547 LEASE PAYMENTS	26,516	-	-	26,516	100%	
Total Operating Costs	104,595	-	-	104,595	100%	
Total Utility Billing Division Expenditures	\$ 398,716	-	-	398,716	100%	

STATE OF NEW MEXICO
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Information Technology Division



STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
 Administration Department
 Information Technology Division (435)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-435-5120 SALARIES - FULL TIME POSITIONS	\$ 193,093	-	-	193,093	100%	
Total Salaries and Wages	193,093	-	-	193,093	100%	
Employee Benefits						
11-435-5440 FICA & MEDICARE EXPENSE	14,772	-	-	14,772	100%	
11-435-5441 PERA EXPENSE	37,885	-	-	37,885	100%	
11-435-5442 MEDICAL INSURANCE EXPENSE	56,002	-	-	56,002	100%	
11-435-5443 UNEMPLOYMENT TAX EXPENSE	637	-	-	637	100%	
11-435-5444 WORKERS' COMP EXPENSE	1,769	-	-	1,769	100%	
Total Employee Benefits	111,065	-	-	111,065	100%	
Employee Training Costs						
11-435-5514 TRAINING & SEMINARS	6,659	-	-	6,659	100%	
11-435-5531 TRAVEL EXPENSES	8,144	-	-	8,144	100%	
Total Employee Training Costs	14,803	-	-	14,803	100%	
Purchased Property Services						
11-435-5525 BUILDING & GROUNDS MAINTENANCE	6,000	-	-	6,000	100%	
11-435-5527 FLEET MAINTENANCE	1,250	-	-	1,250	100%	
11-435-5528 JANITORIAL SUPPLIES	6,400	-	-	6,400	100%	
Total Purchased Property Services	13,650	-	-	13,650	100%	
Contractual Services						
11-435-5517 PROFESSIONAL SERVICES	30,000	-	-	30,000	100%	
Total Contractual Services	30,000	-	-	30,000	100%	
Supplies						
11-435-5510 OFFICE SUPPLIES	2,609	-	-	2,609	100%	
11-435-5512 BOOKS & MANUALS	200	-	-	200	100%	
Total Supplies	2,809	-	-	2,809	100%	
Operating Costs						
11-435-5511 DATA PROCESSING	93,356	-	-	93,356	100%	
11-435-5513 GAS & OIL FOR VEHICLES	500	-	-	500	100%	
11-435-5515 PRINTING & COPYING	200	-	-	200	100%	
11-435-5519 UTILITIES	13,905	-	-	13,905	100%	
11-435-5521 TELEPHONE EXPENSE	6,207	-	-	6,207	100%	
11-435-5522 SUBSCRIPTIONS & DUES	500	-	-	500	100%	
11-435-5523 INSURANCE & BONDS	5,942	-	-	5,942	100%	
11-435-5524 PUBLICATIONS & ADVERTISING	312	-	-	312	100%	
11-435-5540 OTHER OPERATING COSTS	200	-	-	200	100%	
Total Operating Costs	121,122	-	-	121,122	100%	
Capital Purchases						
11-435-5601 FIBER REPAIRS	20,000	-	-	20,000	100%	
11-435-5603 DATA CENTER UPDATE	15,000	-	-	15,000	100%	
Total Capital Purchases	35,000	-	-	35,000	100%	
Total Information Technology Division Expenditures	\$ 521,542	-	-	521,542	100%	

**STATE OF NEW MEXICO
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Information Technology Division

Mission:

Ensure that the Village's information technology computer systems are technologically current and operating properly to improve cost effectiveness and efficiency when assisting all departments and divisions with operations.

Description:

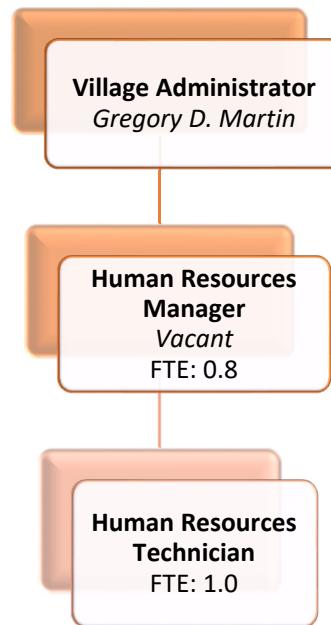
Under direct supervision of the Village Administrator, responsible for the overall planning, organizing, and execution of all information technology functions; directs all IT operations to meet customer requirements as well as the support and maintenance of existing applications and development of new technical solutions.

Goals & Objectives:

- Maintain and update device, application and network services, while administering strictest security practices available.
- Continue to improve customer's engagement experience using the latest tools, technologies and training available.
- Improve datacenter and network closet infrastructure.
- Maintain partnerships with public/private agencies to share technological resources and continue fiber-optic network expansion opportunities.

**STATE OF NEW MEXICO
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Human Resources Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Human Resources Division

Mission:

Ensure fair and equal treatment to all Village employees and applicants in an atmosphere that promotes diversity, quality customer service and professionalism.

Description:

Human Resources will provide assistance, direction and support to Village employees to ensure consistency in administration of policies and collective bargaining agreements, and to promote organizational excellence through effective employee benefits and workforce development.

Goals & Objectives:

- Recruiting and developing a qualified workforce recognizing and encouraging the value of diversity in the workplace.
- Requiring sufficient background checks and reference checks on potential employees.
- Tracking of vacant positions.
- Reviewing exit interviews/resignations to address unnecessary turnover.
- Providing orientation and ongoing training to establish, implement, administer, and effectively communicate Village policies, procedures, safety rules, and practices.
- Maintaining compliance with all employment and labor laws, directives, and collective bargaining agreements.
- Reviewing and properly resolving employee relations matters.
- Developing and administering an effective Employee Performance Management System.
- Reviewing and administering the approved employee Pay Plan and Grade Order List.

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General Fund (11)
Administration Department
Human Resources Division (436)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
Salaries and Wages						
11-436-5120 SALARIES - FULL TIME POSITIONS	\$ 81,552	-	-	81,552	81,552	100%
Total Salaries and Wages	81,552	-	-	81,552	81,552	100%
Employee Benefits						
11-436-5440 FICA & MEDICARE EXPENSE	6,239	-	-	6,239	6,239	100%
11-436-5441 PERA EXPENSE	16,000	-	-	16,000	16,000	100%
11-436-5442 MEDICAL INSURANCE EXPENSE	21,206	-	-	21,206	21,206	100%
11-436-5443 UNEMPLOYMENT TAX EXPENSE	269	-	-	269	269	100%
11-436-5444 WORKERS' COMP EXPENSE	776	-	-	776	776	100%
Total Employee Benefits	44,490	-	-	44,490	44,490	100%
Employee Training Costs						
11-436-5514 TRAINING & SEMINARS	2,103	-	-	2,103	2,103	100%
11-436-5531 TRAVEL EXPENSES	2,748	-	-	2,748	2,748	100%
Total Employee Training Costs	4,851	-	-	4,851	4,851	100%
Purchased Property Services						
11-436-5525 BUILDING & GROUNDS MAINTENANCE	6,000	-	-	6,000	6,000	100%
11-436-5528 JANITORIAL SUPPLIES	6,400	-	-	6,400	6,400	100%
Total Purchased Property Services	12,400	-	-	12,400	12,400	100%
Contractual Services						
11-436-5517 PROFESSIONAL SERVICES	21,232	-	-	21,232	21,232	100%
11-436-5520 ATTORNEY FEES	7,084	-	-	7,084	7,084	100%
Total Contractual Services	28,316	-	-	28,316	28,316	100%
Supplies						
11-436-5510 OFFICE SUPPLIES	1,304	-	-	1,304	1,304	100%
11-436-5512 BOOKS & MANUALS	200	-	-	200	200	100%
Total Supplies	1,504	-	-	1,504	1,504	100%
Operating Costs						
11-436-5511 DATA PROCESSING	100	-	-	100	100	100%
11-436-5515 PRINTING & COPYING	200	-	-	200	200	100%
11-436-5518 POSTAGE	1,667	-	-	1,667	1,667	100%
11-436-5519 UTILITIES	6,953	-	-	6,953	6,953	100%
11-436-5521 TELEPHONE EXPENSE	1,920	-	-	1,920	1,920	100%
11-436-5522 SUBSCRIPTIONS & DUES	399	-	-	399	399	100%
11-436-5523 INSURANCE & BONDS	2,456	-	-	2,456	2,456	100%
11-436-5524 PUBLICATIONS & ADVERTISING	800	-	-	800	800	100%
11-436-5540 OTHER OPERATING COSTS	200	-	-	200	200	100%
11-436-5547 LEASE PAYMENTS	4,392	-	-	4,392	4,392	100%
Total Operating Costs	19,087	-	-	19,087	19,087	100%
Total Human Resources Division Expenditures	\$ 192,200	-	-	192,200	192,200	100%

**STATE OF NEW MEXICO
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**General Fund (11)
Administration Department**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020		Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
11-401-5100 MAYOR	\$ -	12,500	12,500	(12,500)	-100%	
11-401-5101 COUNCILOR	-	9,577	9,577	(9,577)	-100%	
11-401-5102 COUNCILOR	-	9,577	9,577	(9,577)	-100%	
11-401-5103 COUNCILOR	-	9,577	9,577	(9,577)	-100%	
11-401-5104 COUNCILOR	-	9,577	9,577	(9,577)	-100%	
11-401-5105 VILLAGE ADMINISTRATOR	-	117,086	118,817	(117,086)	-100%	
11-401-5106 FINANCE DIRECTOR	-	71,761	71,761	(71,761)	-100%	
11-401-5107 PAYROLL/BENEFITS SPECIALIST	-	41,679	41,806	(41,679)	-100%	
11-401-5108 FINANCIAL ANALYST	-	41,181	29,766	(41,181)	-100%	
11-401-5109 DEPUTY CLERK	-	40,858	40,886	(40,858)	-100%	
11-401-5112 UTILITY BILLING CLERK	-	30,168	30,360	(30,168)	-100%	
11-401-5113 UTILITY BILLING SUPERVISOR	-	41,437	50,520	(41,437)	-100%	
11-401-5114 UTILITY BILLING CLERK	-	32,032	32,306	(32,032)	-100%	
11-401-5115 PURCHASING SPECIALIST	-	45,717	45,738	(45,717)	-100%	
11-401-5116 ADMINISTRATIVE ASSISTANT	-	29,683	29,703	(29,683)	-100%	
11-401-5117 HUMAN RESOURCES MANAGER	-	69,079	46,510	(69,079)	-100%	
11-401-5118 HUMAN RESOURCES TECHNICIAN	-	31,053	31,106	(31,053)	-100%	
11-401-5119 UTILITY BILLING CLERK	-	31,004	31,554	(31,004)	-100%	
11-401-5120 ADMINISTRATIVE ASSISTANT	-	15,988	5,477	(15,988)	-100%	
11-401-5122 ADMINISTRATIVE ASSISTANT	-	22,272	22,674	(22,272)	-100%	
11-401-5130 IT MANAGER	-	62,729	60,771	(62,729)	-100%	
11-401-5131 COMPUTER SPECIALIST	-	54,420	55,184	(54,420)	-100%	
11-401-5132 COMPUTER TECHNICIAN	-	40,571	35,110	(40,571)	-100%	
11-401-5134 COMPUTER TECHNICIAN	-	44,782	44,782	(44,782)	-100%	
Total Salaries and Wages	-	914,308	875,639	(914,308)	-100%	
Employee Benefits						
11-401-5440 FICA & MEDICARE EXPENSE	-	69,945	63,852	(69,945)	-100%	
11-401-5441 PERA EXPENSE	-	179,776	161,801	(179,776)	-100%	
11-401-5442 MEDICAL INSURANCE EXPENSE	-	223,643	206,120	(223,643)	-100%	
11-401-5443 UNEMPLOYMENT TAX EXPENSE	-	2,850	1,488	(2,850)	-100%	
11-401-5444 WORKERS' COMP INSURANCE EXP	-	9,178	7,820	(9,178)	-100%	
Total Employee Benefits	-	485,392	441,081	(485,392)	-100%	
Employee Training Costs						
11-401-5514 TRAINING & SEMINARS	-	28,281	22,900	(28,281)	-100%	
11-401-5531 TRAVEL EXPENSES	-	32,275	4,091	(32,275)	-100%	
Total Employee Training Costs	-	60,556	26,991	(60,556)	-100%	
Purchased Property Services						
11-401-5525 BUILDING & GROUNDS MAINTENANCE	-	30,000	23,849	(30,000)	-100%	
11-401-5527 FLEET MAINTENANCE	-	5,000	2,294	(5,000)	-100%	
11-401-5528 JANITORIAL SUPPLIES	-	32,000	24,974	(32,000)	-100%	
Total Purchased Property Services	-	67,000	51,117	(67,000)	-100%	
Contractual Services						
11-401-5517 PROFESSIONAL SERVICES	-	137,648	88,639	(137,648)	-100%	
11-401-5520 ATTORNEY FEES	-	31,516	16,523	(31,516)	-100%	
11-401-5532 AUDIT EXPENSE	-	57,000	35,599	(57,000)	-100%	
Total Contractual Services	-	226,164	140,761	(226,164)	-100%	
Supplies						
11-401-5510 OFFICE SUPPLIES	-	29,231	15,608	(29,231)	-100%	
11-401-5512 BOOKS & MANUALS	-	1,000	-	(1,000)	-100%	
Total Supplies	-	30,231	15,608	(30,231)	-100%	

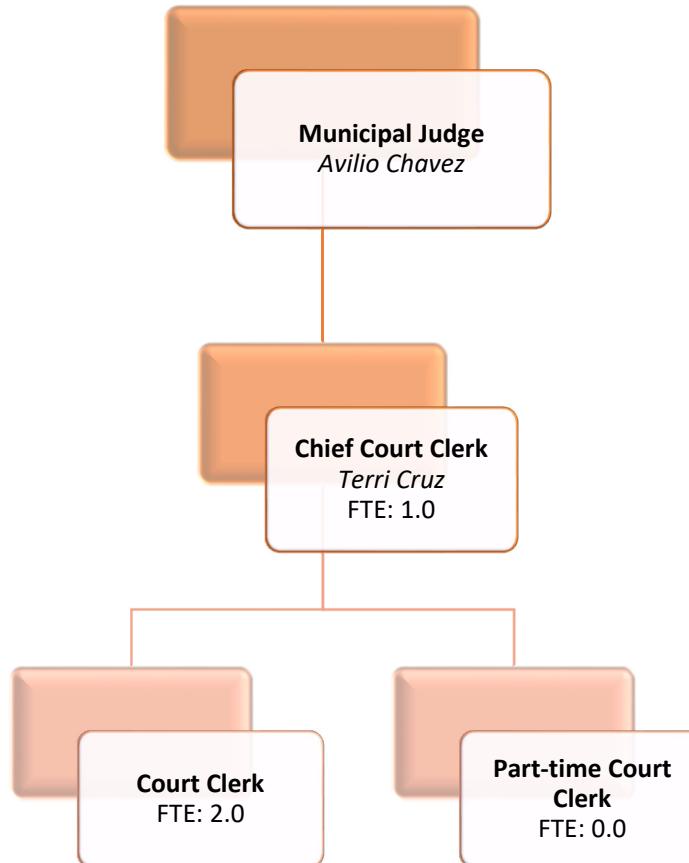
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
Administration Department (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
11-401-5507 BANK FEES	-	-	(1,014)	-	-	100%
11-401-5511 DATA PROCESSING	-	185,593	122,596	(185,593)	-	-100%
11-401-5513 GAS & OIL FOR VEHICLES	-	2,500	1,286	(2,500)	-	-100%
11-401-5515 PRINTING & COPYING	-	1,000	-	(1,000)	-	-100%
11-401-5516 GRT ADMINISTRATIVE EXPENSE	-	303,044	202,919	(303,044)	-	-100%
11-401-5518 POSTAGE	-	5,000	3,377	(5,000)	-	-100%
11-401-5519 UTILITIES	-	79,000	70,654	(79,000)	-	-100%
11-401-5521 TELEPHONE EXPENSE	-	22,500	19,684	(22,500)	-	-100%
11-401-5522 SUBSCRIPTIONS & DUES	-	51,600	49,296	(51,600)	-	-100%
11-401-5523 INSURANCE & BONDS	-	26,221	26,220	(26,221)	-	-100%
11-401-5524 PUBLICATIONS & ADVERTISING	-	4,000	2,169	(4,000)	-	-100%
11-401-5530 UNIFORM ALLOWANCE	-	-	-	-	-	100%
11-401-5533 ELECTION EXPENSES	-	3,750	-	(3,750)	-	-100%
11-401-5535 CREDIT CARD FEES	-	2,544	5,576	(2,544)	-	-100%
11-401-5540 OTHER OPERATING COSTS	-	200	378	(200)	-	-100%
11-401-5547 LEASE PAYMENTS	-	28,596	19,028	(28,596)	-	-100%
11-401-5575 LOCAL LEDA GRT PAYMENT EXPENSE	-	-	-	-	-	100%
11-401-5584 VILLAGE PROMOTIONAL EXPENSE	-	89,200	62,713	(89,200)	-	-100%
11-401-5587 BLDG LEASE PAYMENTS	-	-	-	-	-	100%
11-401-5588 GO BND PROP TAX PMT TO DBT SRV	-	-	-	-	-	100%
11-401-5595 MISCELLANEOUS EXPENSE	-	1,500	3,138	(1,500)	-	-100%
11-401-5598 SENIOR CENTER FACILITY MAINT	-	-	-	-	-	100%
11-401-5599 TRANSP BLDG FACILITY MAINTENAN	-	-	-	-	-	100%
Total Operating Costs	-	806,248	588,020	(806,248)	-	-100%
Capital Outlay						
11-401-5601 E-MAIL GATEWAY	-	9,701	4,019	(9,701)	-	-100%
11-401-5616 VILLAGE HALL EXPANSION	-	330,000	71,251	(330,000)	-	-100%
Total Capital Outlay	-	339,701	75,270	(339,701)	-	-100%
Debt Service						
11-401-5561 INTEREST EXPENSE	-	91,860	88,959	(91,860)	-	-100%
11-401-5562 NMFA ADMIN FEE EXPENSE	-	300	3,201	(300)	-	-100%
11-401-5571 BOND AGENT FEES	-	6,000	41,821	(6,000)	-	-100%
11-401-5582 NMFA 3604-PP LOAN EXPENSE	-	86,167	86,167	(86,167)	-	-100%
Total Debt Service	-	184,327	220,148	(184,327)	-	-100%
Total Administration Department Expenditures	\$ -	3,113,927	2,434,635	(3,113,927)	-	-100%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Municipal Court



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Municipal Court

Mission:

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

Description:

The Municipal Court is responsible for arraigning persons cited for municipal ordinance violations, accepting pleas, conducting trials, assessing fines and sentences to persons guilty of violating municipal ordinances, collecting and recording fines, answering questions related to the function of the court system, and providing the Village Administrator with information from the Court, as necessary.

Goals & 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.

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund Summary by Expenditure Function
Municipal Court Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
<i>Salaries and Wages</i>	\$ 173,571	179,471	171,597	(5,900)	-3%	
<i>Employee Benefits</i>	81,298	84,449	78,845	(3,151)	-4%	
<i>Employee Training Costs</i>	2,050	4,184	40	(2,134)	-51%	
<i>Purchased Property Services</i>	3,100	7,185	2,641	(4,085)	-57%	
<i>Contractual Services</i>	5,468	2,484	4,407	2,984	120%	
<i>Supplies</i>	4,483	3,358	1,664	1,125	34%	
<i>Operating Costs</i>	32,780	38,671	24,795	(5,891)	-15%	
<i>Capital Outlay</i>	-	-	-	-	0%	
<i>Debt Service</i>	-	-	-	-	0%	
	\$ 302,750	319,802	283,989	(17,052)	-5%	

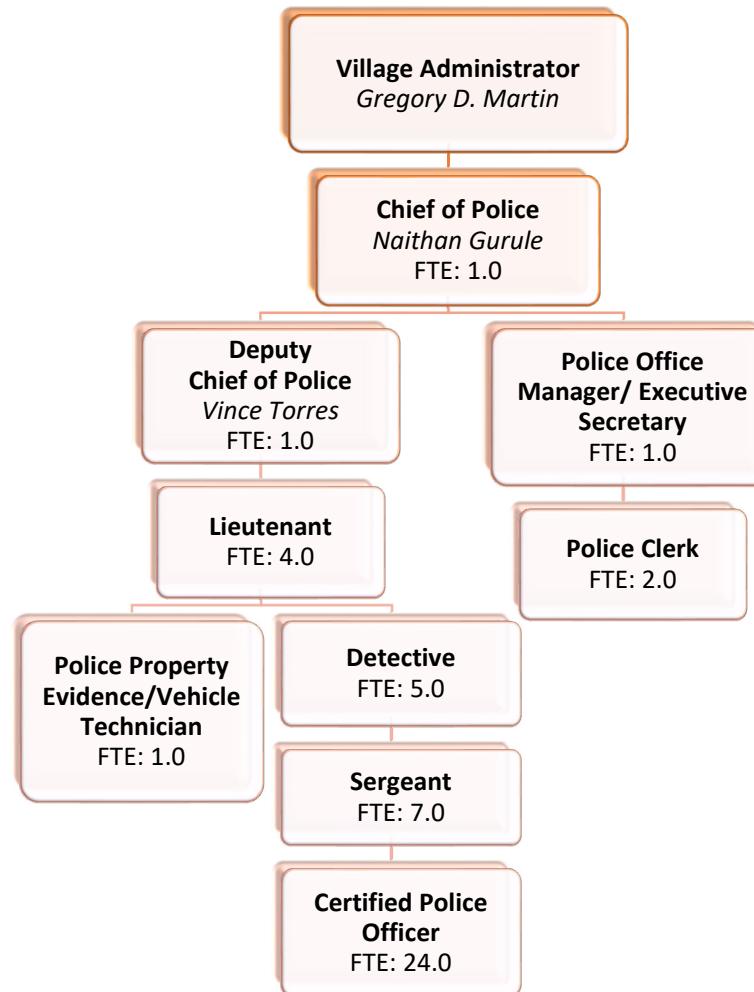
STATE OF NEW MEXICO
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General Fund (11)
Municipal Court Department (402)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-402-5110 SALARIES - ELECTED OFFICIALS	\$ 65,000	-	-	65,000	100%	
11-402-5120 SALARIES - FULL TIME POSITIONS	106,517	-	-	106,517	100%	
11-402-5130 SALARIES - PART TIME POSITIONS	2,054	-	-	2,054	100%	
11-402-5151 MUNICIPAL JUDGE	-	65,000	65,000	(65,000)	-100%	
11-402-5152 CHIEF COURT CLERK	-	42,822	42,825	(42,822)	-100%	
11-402-5153 COURT CLERK	-	29,698	29,711	(29,698)	-100%	
11-402-5154 COURT CLERK	-	8,000	102	(8,000)	-100%	
11-402-5155 COURT CLERK	-	33,951	33,959	(33,951)	-100%	
Total Salaries and Wages	173,571	179,471	171,597	(5,900)	-3%	
Employee Benefits						
11-402-5440 FICA & MEDICARE EXPENSE	13,278	13,730	12,789	(452)	-3%	
11-402-5441 PERA EXPENSE	34,034	35,289	33,221	(1,255)	-4%	
11-402-5442 MEDICAL INSURANCE EXPENSE	32,655	33,855	31,832	(1,200)	-4%	
11-402-5443 UNEMPLOYMENT TAX EXPENSE	573	378	250	195	52%	
11-402-5444 WORKERS' COMP INSURANCE EXP	758	1,197	753	(439)	-37%	
Total Employee Benefits	81,298	84,449	78,845	(3,151)	-4%	
Employee Training Costs						
11-402-5514 TRAINING & SEMINARS	550	2,184	40	(1,634)	-75%	
11-402-5531 TRAVEL EXPENSES	1,500	2,000	-	(500)	-25%	
Total Employee Training Costs	2,050	4,184	40	(2,134)	-51%	
Purchased Property Services						
11-402-5525 BUILDING & GROUNDS MAINTENANCE	2,100	6,185	2,041	(4,085)	-66%	
11-402-5528 JANITORIAL SUPPLIES/SERVICE	1,000	1,000	600	-	0%	
Total Purchased Property Services	3,100	7,185	2,641	(4,085)	-57%	
Contractual Services						
11-402-5517 PROFESSIONAL SERVICES	2,984	-	-	2,984	100%	
11-402-5520 ATTORNEY FEES	2,484	2,484	4,407	-	0%	
Total Contractual Services	5,468	2,484	4,407	2,984	120%	
Supplies						
11-402-5510 OFFICE SUPPLIES	3,358	3,358	1,664	-	0%	
11-402-5541 FURNITURE/FIXTURES/EQUIPMENT	1,125	-	-	1,125	100%	
Total Supplies	4,483	3,358	1,664	1,125	34%	
Operating Costs						
11-402-5511 DATA PROCESSING	4,110	8,260	3,438	(4,150)	-50%	
11-402-5515 PRINTING & COPYING	500	500	-	-	0%	
11-402-5518 POSTAGE	2,000	2,000	1,967	-	0%	
11-402-5519 UTILITIES	8,075	8,075	6,174	-	0%	
11-402-5521 TELEPHONE EXPENSE	3,400	3,400	2,493	-	0%	
11-402-5522 SUBSCRIPTIONS & DUES	350	350	150	-	0%	
11-402-5523 INSURANCE & BONDS	2,976	3,236	3,236	(260)	-8%	
11-402-5524 PUBLICATIONS AND ADVERTISING	-	1,000	-	(1,000)	-100%	
11-402-5540 OTHER OPERATING COSTS	200	-	-	200	100%	
11-402-5547 LEASE PAYMENTS	8,169	5,850	7,337	2,319	40%	
11-402-5575 PRISONER MED/DETENTION CHARGE	3,000	6,000	-	(3,000)	-50%	
Total Operating Costs	32,780	38,671	24,795	(5,891)	-15%	
Total Municipal Court Department Expenditures	\$ 302,750	319,802	283,989	(17,052)	-5%	

STATE OF NEW MEXICO
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Police Department



**STATE OF NEW MEXICO
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Police Department

Mission:

Build Relationships, Solve Problems, and Make a Difference.

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.

Goals & Objectives:

- The Los Lunas Police Department has adopted a Community Policing philosophy that encourages officers to get to know residents, business owners, and visitors to discuss problems and come up with solutions together.

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General Fund Summary by Expenditure Function
Police Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	Approved	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020	June 30, 2020			
<i>Salaries and Wages</i>	\$ 2,790,089	2,602,680	2,701,480	187,409	7%	
<i>Employee Benefits</i>	1,453,260	1,650,065	1,340,187	(196,805)	-12%	
<i>Employee Training Costs</i>	69,000	75,000	56,581	(6,000)	-8%	
<i>Purchased Property Services</i>	164,185	179,600	93,975	(15,415)	-9%	
<i>Contractual Services</i>	18,360	33,000	11,774	(14,640)	-44%	
<i>Supplies</i>	10,230	30,697	12,009	(20,467)	-67%	
<i>Operating Costs</i>	964,384	950,506	815,457	13,878	1%	
<i>Capital Outlay</i>	-	331,185	274,774	(331,185)	-100%	
<i>Debt Service</i>	-	-	-	-	0%	
	\$ 5,469,508	5,852,733	5,306,237	(383,225)	-7%	

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General Fund (11)
Police Department (404)

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved	Approved	June 30, 2020	Increase	Increase	
		June 30, 2021	June 30, 2020		(Decrease)	(Decrease)	
Salaries and Wages							
11-404-5120	SALARIES - FULL TIME POSITIONS	\$ 2,472,397	-	-	2,472,397	100%	
11-404-5190	SALARIES - OVERTIME	233,750	-	-	233,750	100%	
11-404-5191	OVERTIME - NMDOT TRAFFIC SAFETY	23,942	-	-	23,942	100%	
11-404-5192	OVERTIME - CONTRACTED SPECIAL DETAIL	60,000	-	-	60,000	100%	
11-404-5166	CHIEF OF POLICE	-	93,564	95,550	(93,564)	-100%	
11-404-5167	DEPUTY CHIEF OF POLICE	-	72,391	74,224	(72,391)	-100%	
11-404-5175	LIEUTENANT	-	64,226	65,979	(64,226)	-100%	
11-404-5178	LIEUTENANT	-	64,226	66,355	(64,226)	-100%	
11-404-5186	LIEUTENANT	-	57,893	64,358	(57,893)	-100%	
11-404-5189	LIEUTENANT	-	64,226	67,421	(64,226)	-100%	
11-404-5174	SERGEANT	-	54,907	59,399	(54,907)	-100%	
11-404-5179	SERGEANT	-	53,141	57,524	(53,141)	-100%	
11-404-5183	SERGEANT	-	53,066	61,701	(53,066)	-100%	
11-404-5187	SERGEANT	-	54,907	61,163	(54,907)	-100%	
11-404-5188	SERGEANT	-	54,907	60,595	(54,907)	-100%	
11-404-5202	SERGEANT	-	54,907	56,807	(54,907)	-100%	
11-404-5196	DETECTIVE SERGEANT	-	54,907	59,230	(54,907)	-100%	
11-404-5173	DETECTIVE	-	53,098	59,944	(53,098)	-100%	
11-404-5168	DETECTIVE	-	53,098	57,307	(53,098)	-100%	
11-404-5180	DETECTIVE	-	53,098	56,623	(53,098)	-100%	
11-404-5198	DETECTIVE	-	53,135	54,438	(53,135)	-100%	
11-404-5208	DETECTIVE	-	52,925	53,417	(52,925)	-100%	
11-404-5169	POLICE OFFICER	-	47,181	50,938	(47,181)	-100%	
11-404-5170	POLICE OFFICER	-	45,152	48,379	(45,152)	-100%	
11-404-5171	POLICE OFFICER	-	45,470	49,975	(45,470)	-100%	
11-404-5172	POLICE OFFICER	-	41,650	49,634	(41,650)	-100%	
11-404-5176	POLICE OFFICER	-	47,465	50,920	(47,465)	-100%	
11-404-5177	POLICE OFFICER	-	45,152	50,507	(45,152)	-100%	
11-404-5181	POLICE OFFICER	-	47,465	31,199	(47,465)	-100%	
11-404-5182	POLICE OFFICER	-	47,465	53,820	(47,465)	-100%	
11-404-5184	POLICE OFFICER	-	47,465	51,805	(47,465)	-100%	
11-404-5185	POLICE OFFICER	-	47,089	51,437	(47,089)	-100%	
11-404-5191	POLICE OFFICER	-	47,465	22,632	(47,465)	-100%	
11-404-5192	POLICE OFFICER	-	50,357	54,496	(50,357)	-100%	
11-404-5193	POLICE OFFICER	-	47,465	54,370	(47,465)	-100%	
11-404-5194	POLICE OFFICER	-	47,059	51,439	(47,059)	-100%	
11-404-5195	POLICE OFFICER	-	47,465	52,496	(47,465)	-100%	
11-404-5197	POLICE OFFICER	-	47,465	53,093	(47,465)	-100%	
11-404-5199	POLICE OFFICER	-	47,465	49,801	(47,465)	-100%	
11-404-5201	POLICE OFFICER	-	47,465	54,666	(47,465)	-100%	
11-404-5203	POLICE OFFICER	-	47,465	53,487	(47,465)	-100%	
11-404-5204	POLICE OFFICER	-	47,465	52,704	(47,465)	-100%	
11-404-5205	POLICE OFFICER	-	6,653	23,464	(6,653)	-100%	
11-404-5206	POLICE OFFICER	-	47,059	50,510	(47,059)	-100%	
11-404-5207	POLICE OFFICER	-	47,181	42,612	(47,181)	-100%	
11-404-5209	POLICE OFFICER	-	37,554	42,182	(37,554)	-100%	
11-404-5222	PROPERTY EVIDENCE/ VEHICLE TECHNICIAN	-	33,288	33,065	(33,288)	-100%	
11-404-5221	OFFICE MANAGER/EXECUTIVE SECRETARY	-	43,673	38,132	(43,673)	-100%	
11-404-5227	POLICE CLERK	—	31,364	21,771	(31,364)	-100%	
11-404-5228	POLICE CLERK	—	29,596	29,702	(29,596)	-100%	
11-404-5498	POLICE SPECIAL DETAIL OVERTIME	-	60,000	57,893	(60,000)	-100%	
11-404-5499	POLICE OVERTIME/COURT PAY	-	265,000	242,316	(265,000)	-100%	
Total Salaries and Wages		2,790,089	2,602,680	2,701,480	187,409	7%	

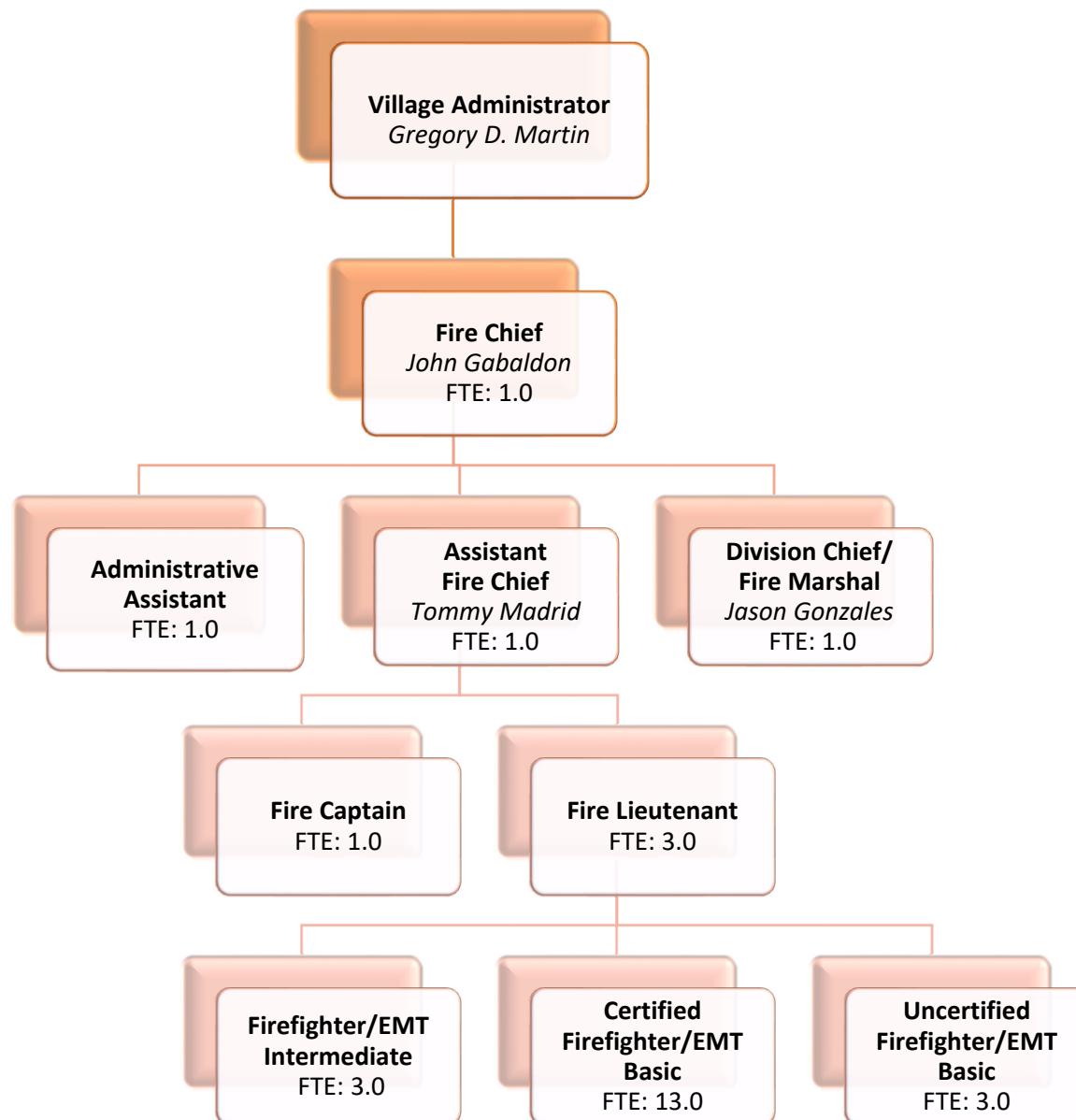
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General Fund (11)
Police Department (404) (Continued)

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Employee Benefits							
11-404-5440	FICA & MEDICARE EXPENSE	43,665	42,169	46,234	1,496	4%	
11-404-5441	PERA EXPENSE	753,976	813,244	701,048	(59,268)	-7%	
11-404-5442	MEDICAL INSURANCE EXPENSE	545,502	582,125	485,684	(36,623)	-6%	
11-404-5443	UNEMPLOYMENT TAX EXPENSE	8,160	8,724	3,789	(564)	-6%	
11-404-5444	WORKERS' COMP INSURANCE EXP	101,957	203,803	103,432	(101,846)	-50%	
Total Employee Benefits		1,453,260	1,650,065	1,340,187	(196,805)	-12%	
Employee Training Costs							
11-404-5514	TRAINING & SEMINARS	47,750	50,000	37,551	(2,250)	-5%	
11-404-5531	TRAVEL EXPENSES	21,250	25,000	19,030	(3,750)	-15%	
Total Employee Training Costs		69,000	75,000	56,581	(6,000)	-8%	
Purchased Property Services							
11-404-5525	BUILDING & GROUNDS MAINTENANCE	30,935	50,000	17,763	(19,065)	-38%	
11-404-5527	FLEET MAINTENANCE	123,250	120,000	65,196	3,250	3%	
11-404-5528	JANITORIAL SUPPLIES/SERVICE	10,000	9,600	11,016	400	4%	
Total Purchased Property Services		164,185	179,600	93,975	(15,415)	-9%	
Contractual Services							
11-404-5517	PROFESSIONAL SERVICES	12,750	18,000	5,012	(5,250)	-29%	
11-404-5520	ATTORNEY FEES	5,610	15,000	6,762	(9,390)	-63%	
Total Contractual Services		18,360	33,000	11,774	(14,640)	-44%	
Supplies							
11-404-5510	OFFICE SUPPLIES	10,030	28,697	12,009	(18,667)	-65%	
11-404-5512	BOOKS & MANUALS	200	2,000	-	(1,800)	-90%	
Total Supplies		10,230	30,697	12,009	(20,467)	-67%	
Operating Costs							
11-404-5511	DATA PROCESSING	171,973	135,125	121,439	36,848	27%	
11-404-5513	GAS & OIL FOR VEHICLES	127,500	140,000	83,442	(12,500)	-9%	
11-404-5515	PRINTING & COPYING	6,800	8,000	3,976	(1,200)	-15%	
11-404-5518	POSTAGE	1,000	1,000	133	-	0%	
11-404-5519	UTILITIES	29,750	35,000	27,415	(5,250)	-15%	
11-404-5521	TELEPHONE EXPENSE	33,500	40,000	38,553	(6,500)	-16%	
11-404-5522	SUBSCRIPTIONS & DUES	3,000	5,500	2,126	(2,500)	-45%	
11-404-5523	INSURANCE & BONDS	177,418	172,017	178,691	5,401	3%	
11-404-5524	PUBLICATIONS & ADVERTISING	3,400	1,500	3,866	1,900	127%	
11-404-5530	UNIFORM ALLOWANCE	72,250	84,500	76,123	(12,250)	-14%	
11-404-5534	TOOLS & EQUIPMENT	108,337	144,000	100,218	(35,663)	-25%	
11-404-5535	CREDIT CARD FEES	3,000	2,919	3,201	81	3%	
11-404-5540	OTHER OPERATING COSTS	500	384	614	116	30%	
11-404-5547	LEASE PAYMENTS	8,500	10,000	7,302	(1,500)	-15%	
11-404-5551	BOOKKEEPING EXP-CALLS FOR SERV	202,856	156,561	156,561	46,295	30%	
11-404-5576	DRUG ASSET FORFEITURE EXP	5,000	2,500	-	2,500	100%	
11-404-5584	PROMOTIONAL EXPENSE	9,350	11,000	11,746	(1,650)	-15%	
11-404-5590	DETENTION SUPPLIES/MEALS	-	250	-	(250)	-100%	
11-404-5591	JAIL LAUNDRY	250	250	51	-	0%	
Total Operating Costs		964,384	950,506	815,457	13,878	1%	
Capital Purchases							
11-404-5621	CAPITAL OUTLAY\RMS UPGRADE	-	56,410	-	(56,410)	-100%	
11-404-5632	CAP OUTLAY/POLICE VEHICLES	-	274,775	274,774	(274,775)	-100%	
Total Capital Purchases		-	331,185	274,774	(331,185)	-100%	
Total Police Department Expenditures		\$ 5,469,508	5,852,733	5,306,237	(383,225)	-7%	

STATE OF NEW MEXICO
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Fire Department



**STATE OF NEW MEXICO
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Fire Department

Mission:

Protect the community through excellence in service.

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 & Objectives:

- Pre-plan all apartment and commercial businesses throughout the Village.
- Provide 24-hour committed fire and rescue service.
- Provide professional fire and rescue service to all Village residents.
- Assist in the establishment of an effective emergency management plan.
- Improve the Insurance Services Offices (ISO) rating, thereby providing cost savings to Village residents through insurance savings.

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General Fund Summary by Expenditure Function
Fire Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
<i>Salaries and Wages</i>	\$ 1,316,498	1,255,011	1,187,800	61,487	5%	
<i>Employee Benefits</i>	735,762	750,618	641,623	(14,856)	-2%	
<i>Employee Training Costs</i>	23,000	23,000	8,161	-	0%	
<i>Purchased Property Services</i>	55,000	55,000	45,920	-	0%	
<i>Contractual Services</i>	11,500	11,500	6,521	-	0%	
<i>Supplies</i>	37,500	47,500	15,660	(10,000)	-21%	
<i>Operating Costs</i>	209,476	232,210	146,704	(22,734)	-10%	
<i>Capital Outlay</i>	-	121,000	4,712	(121,000)	-100%	
<i>Debt Service</i>	-	-	-	-	0%	
	2,388,736	2,495,839	2,057,101	(107,103)	-4%	

**STATE OF NEW MEXICO
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**General Fund (11)
Fire Department (405)**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-405-5120 SALARIES - FULL TIME POSITIONS	\$ 1,202,498	-	-	1,202,498	100%	
11-405-5180 SALARIES - VOLUNTEER FIREFIGHTERS	19,000	-	-	19,000	100%	
11-405-5190 SALARIES - OVERTIME	95,000	-	-	95,000	100%	
11-405-5499 FIRE DEPT OVERTIME	-	95,000	87,549	(95,000)	-100%	
11-405-5545 VOLUNTEER FIREFIGHTERS	-	19,000	330	(19,000)	-100%	
11-405-5246 FIRE CHIEF	-	80,180	82,065	(80,180)	-100%	
11-405-5247 ASSISTANT FIRE CHIEF	-	62,505	64,591	(62,505)	-100%	
11-405-5258 DIVISION CHIEF/FIRE MARSHAL	-	56,026	56,664	(56,026)	-100%	
11-405-5459 FIRE CAPTAIN	-	56,335	57,432	(56,335)	-100%	
11-405-5249 FIRE LIEUTENANT	-	50,388	50,493	(50,388)	-100%	
11-405-5250 FIRE LIEUTENANT	-	52,036	48,990	(52,036)	-100%	
11-405-5256 FIRE LIEUTENANT	-	50,508	50,208	(50,508)	-100%	
11-405-5251 FIREFIGHTER/EMT INTERMEDIATE	-	43,076	42,432	(43,076)	-100%	
11-405-5252 FIREFIGHTER/EMT INTERMEDIATE	-	44,044	41,386	(44,044)	-100%	
11-405-5255 FIREFIGHTER/EMT INTERMEDIATE	-	44,872	44,509	(44,872)	-100%	
11-405-5248 CERT FIREFIGHTER/EMT BASIC	-	28,914	29,682	(28,914)	-100%	
11-405-5253 CERT FIREFIGHTER/EMT BASIC	-	38,865	38,740	(38,865)	-100%	
11-405-5254 CERT FIREFIGHTER/EMT BASIC	-	38,865	28,902	(38,865)	-100%	
11-405-5257 CERT FIREFIGHTER/EMT BASIC	-	35,149	35,942	(35,149)	-100%	
11-405-5259 CERT FIREFIGHTER/EMT BASIC	-	39,321	23,752	(39,321)	-100%	
11-405-5260 CERT FIREFIGHTER/EMT BASIC	-	7,674	1,771	(7,674)	-100%	
11-405-5261 CERT FIREFIGHTER/EMT BASIC	-	39,124	37,722	(39,124)	-100%	
11-405-5262 CERT FIREFIGHTER/EMT BASIC	-	39,124	38,298	(39,124)	-100%	
11-405-5263 CERT FIREFIGHTER/EMT BASIC	-	38,912	37,792	(38,912)	-100%	
11-405-5264 CERT FIREFIGHTER/EMT BASIC	-	36,557	30,070	(36,557)	-100%	
11-405-5266 CERT FIREFIGHTER/EMT BASIC	-	38,865	38,420	(38,865)	-100%	
11-405-5267 CERT FIREFIGHTER/EMT BASIC	-	38,912	38,392	(38,912)	-100%	
11-405-5268 CERT FIREFIGHTER/EMT BASIC	-	38,865	37,354	(38,865)	-100%	
11-405-5269 CERT FIREFIGHTER/EMT BASIC	-	38,865	37,767	(38,865)	-100%	
11-405-5270 CERT FIREFIGHTER/EMT BASIC	-	38,865	38,693	(38,865)	-100%	
11-405-5271 CERT FIREFIGHTER/EMT BASIC	-	32,032	35,657	(32,032)	-100%	
11-405-5265 ADMINISTRATIVE ASSISTANT	-	32,132	32,197	(32,132)	-100%	
Total Salaries and Wages	1,316,498	1,255,011	1,187,800	61,487	5%	
Employee Benefits						
11-405-5440 FICA & MEDICARE EXPENSE	19,437	20,190	18,120	(753)	-4%	
11-405-5441 PERA EXPENSE	401,402	407,129	343,939	(5,727)	-1%	
11-405-5442 MEDICAL INSURANCE EXPENSE	260,560	232,667	226,051	27,893	12%	
11-405-5443 UNEMPLOYMENT TAX EXPENSE	3,968	4,142	2,402	(174)	-4%	
11-405-5444 WORKERS' COMP INSURANCE EXP	50,395	86,490	51,111	(36,095)	-42%	
Total Employee Benefits	735,762	750,618	641,623	(14,856)	-2%	
Employee Training Costs						
11-405-5514 TRAINING & SEMINARS	15,000	15,000	7,218	-	0%	
11-405-5531 TRAVEL EXPENSES	8,000	8,000	943	-	0%	
Total Employee Training Costs	23,000	23,000	8,161	-	0%	
Purchased Property Services						
11-405-5528 JANITORIAL SUPPLIES	4,000	4,000	2,674	-	0%	
11-405-5525 BUILDING & GROUNDS MAINTENANCE	16,000	16,000	13,059	-	0%	
11-405-5527 FLEET MAINTENANCE	35,000	35,000	30,187	-	0%	
Total Purchased Property Services	55,000	55,000	45,920	-	0%	

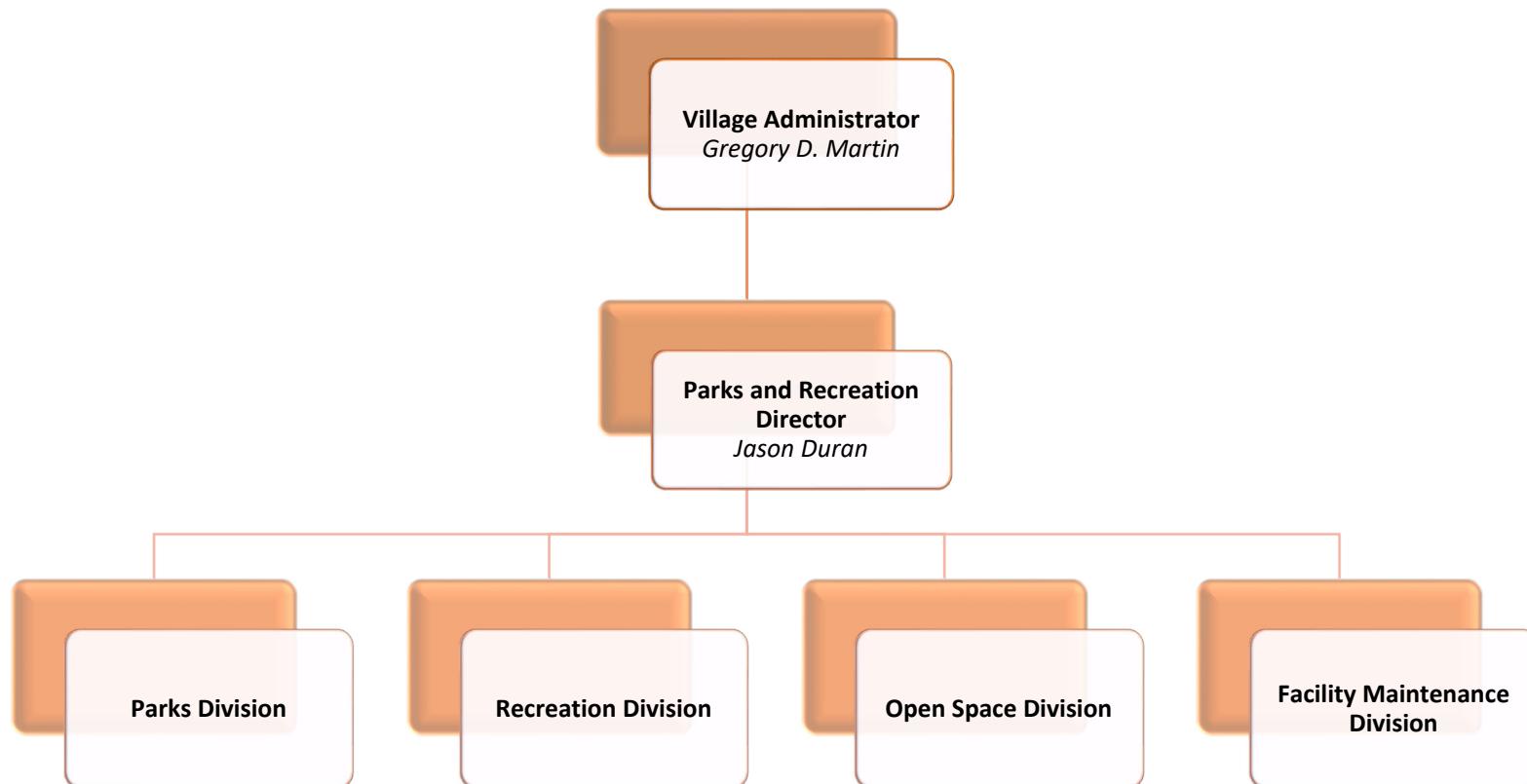
STATE OF NEW MEXICO
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General Fund (11)
Fire Department (405) (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Contractual Services						
11-405-5517 PROFESSIONAL SERVICES	10,300	11,500	6,521	(1,200)	-10%	
11-405-5520 ATTORNEY FEES	1,200	-	-	1,200	100%	
Total Contractual Services	11,500	11,500	6,521	-	0%	
Supplies						
11-405-5510 OFFICE SUPPLIES	1,500	5,500	1,906	(4,000)	-73%	
11-405-5512 SAFETY SUPPLIES	2,000	-	-	2,000	100%	
11-405-5534 TOOLS & EQUIPMENT	20,000	26,000	573	(6,000)	-23%	
11-405-5536 SAFETY EQUIPMENT	14,000	16,000	13,181	(2,000)	-13%	
Total Supplies	37,500	47,500	15,660	(10,000)	-21%	
Operating Costs						
11-405-5505 EQUIPMENT/OPERATING EXPENSE	38,000	48,100	12,362	(10,100)	-21%	
11-405-5511 DATA PROCESSING	10,550	23,282	14,560	(12,732)	-55%	
11-405-5513 GAS & OIL FOR VEHICLES	18,000	25,000	14,330	(7,000)	-28%	
11-405-5515 PRINTING & COPYING	1,500	1,500	682	-	0%	
11-405-5518 POSTAGE	150	500	3	(350)	-70%	
11-405-5519 UTILITIES	32,000	32,000	30,598	-	0%	
11-405-5521 TELEPHONE EXPENSE	10,800	10,800	8,407	-	0%	
11-405-5522 SUBSCRIPTION & DUES	1,000	1,500	235	(500)	-33%	
11-405-5523 INSURANCE & BONDS	18,679	16,400	16,400	2,279	14%	
11-405-5530 UNIFORM ALLOWANCE	25,000	25,000	17,447	-	0%	
11-405-5540 OTHER OPERATING COSTS	500	500	335	-	0%	
11-405-5547 COPIER LEASE PAYMENTS	2,500	5,000	2,449	(2,500)	-50%	
11-405-5551 BOOKKEEPING EXP-CALLS FOR SERV	35,797	27,628	27,628	8,169	30%	
11-405-5568 SAFETY PROMOTIONAL MATERIAL	6,000	6,000	1,242	-	0%	
11-405-5569 RADIO SYSTEMS	9,000	9,000	26	-	0%	
Total Operating Costs	209,476	232,210	146,704	(22,734)	-10%	
Capital Purchases						
11-405-5638 CAPITAL OUTLAY\FIRE STN RAMP	-	76,000	4,712	(76,000)	-100%	
11-405-5645 CAPITAL OUTLAY\REFURB FIRE ENG	-	45,000	-	(45,000)	-100%	
Total Capital Purchases	-	121,000	4,712	(121,000)	-100%	
Total Fire Department Expenditures	\$ 2,388,736	2,495,839	2,057,101	(107,103)	-4%	

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Parks and Recreation Department



STATE OF NEW MEXICO
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General Fund Summary by Expenditure Function
 Parks & Recreation Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
<i>Salaries and Wages</i>						
Parks	\$ 362,688	-	-	362,688	100%	
Recreation	356,261	-	-	356,261	100%	
Open Space	190,714	-	-	190,714	100%	
Facility Maintenance	184,898	-	-	184,898	100%	
Parks & Recreation	-	1,083,520	971,850	(1,083,520)	-100%	
Total Salaries and Wages	1,094,561	1,083,520	971,850	11,041	1%	
<i>Employee Benefits</i>						
Parks	192,068	-	-	192,068	100%	
Recreation	143,676	-	-	143,676	100%	
Open Space	83,211	-	-	83,211	100%	
Facility Maintenance	104,252	-	-	104,252	100%	
Parks & Recreation	-	515,159	598,990	(515,159)	-100%	
Total Employee Benefits	523,207	515,159	598,990	8,048	2%	
<i>Employee Training Costs</i>						
Parks	4,500	-	-	4,500	100%	
Recreation	10,000	-	-	10,000	100%	
Open Space	11,000	-	-	11,000	100%	
Facility Maintenance	4,000	-	-	4,000	100%	
Parks & Recreation	-	25,536	9,398	(25,536)	-100%	
Total Employee Training Costs	29,500	25,536	9,398	3,964	16%	
<i>Purchased Property Services</i>						
Parks	181,500	-	-	181,500	0%	
Recreation	141,500	-	-	141,500	0%	
Open Space	27,500	-	-	27,500	0%	
Facility Maintenance	27,500	-	-	27,500	0%	
Parks & Recreation	-	258,000	192,194	(258,000)	-100%	
Total Purchased Property Services	378,000	258,000	192,194	120,000	47%	
<i>Contractual Services</i>						
Parks	20,000	-	-	20,000	100%	
Recreation	-	-	-	-	0%	
Open Space	-	-	-	-	0%	
Facility Maintenance	-	-	-	-	0%	
Parks & Recreation	-	100,000	44,653	(100,000)	-100%	
Total Contractual Services	20,000	100,000	44,653	(80,000)	-80%	
<i>Supplies</i>						
Parks	23,500	-	-	23,500	100%	
Recreation	13,000	-	-	13,000	100%	
Open Space	9,000	-	-	9,000	100%	
Facility Maintenance	8,000	-	-	8,000	100%	
Parks & Recreation	-	62,000	42,067	(62,000)	-100%	
Total Supplies	53,500	62,000	42,067	(8,500)	-14%	
<i>Operating Costs</i>						
Parks	441,910	-	-	441,910	100%	
Recreation	146,408	-	-	146,408	100%	
Open Space	40,133	-	-	40,133	100%	
Facility Maintenance	182,263	-	-	182,263	100%	
Parks & Recreation	-	798,260	586,648	(798,260)	-100%	
Total Operating Costs	810,714	798,260	586,648	12,454	2%	

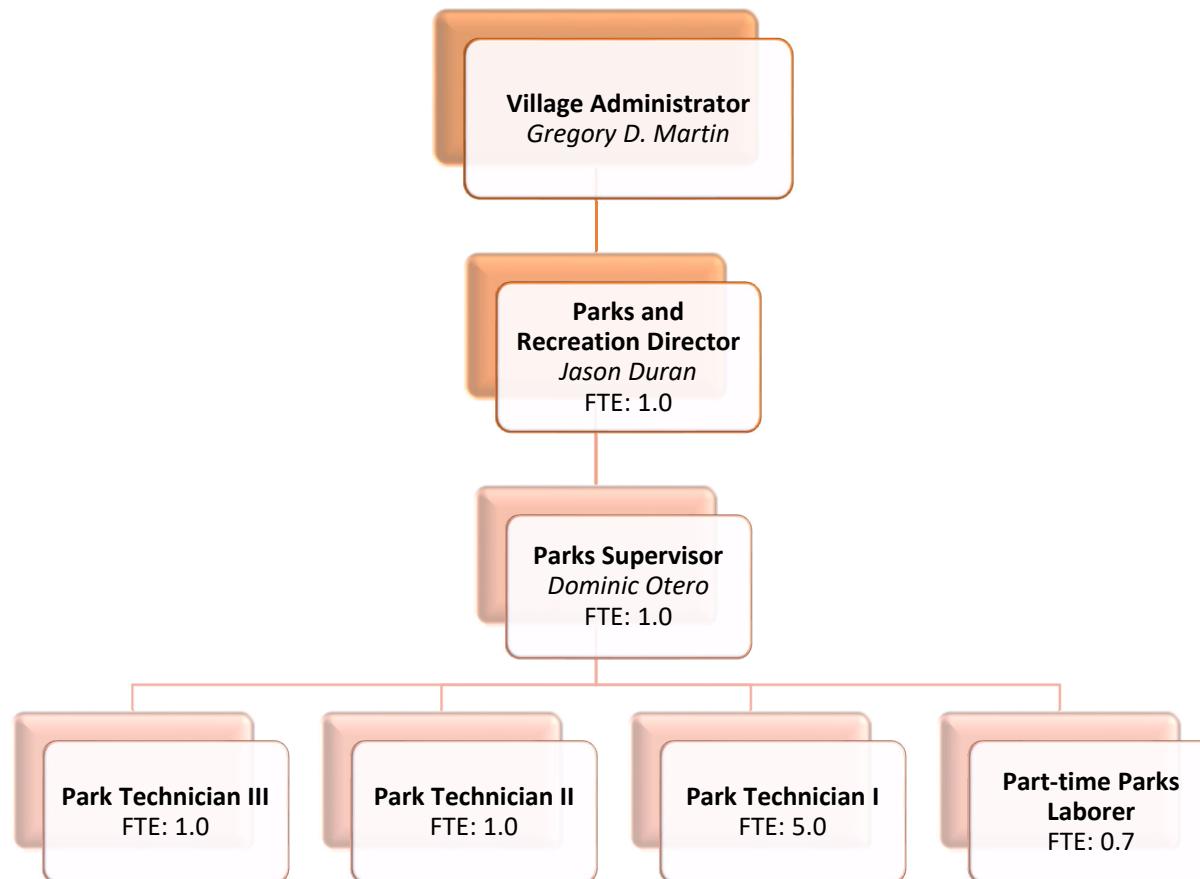
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund Summary by Expenditure Function
 Parks & Recreation Department (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
<i>Capital Outlay</i>						
Parks	-	-	-	-	-	100%
Recreation	-	-	-	-	-	0%
Open Space	-	-	-	-	-	0%
Facility Maintenance	6,000	-	-	6,000	6,000	100%
Parks & Recreation	-	1,067,950	1,014,623	(1,067,950)	(1,067,950)	-100%
Total Capital Outlay	6,000	1,067,950	1,014,623	(1,061,950)	(1,061,950)	-99%
<i>Debt Service</i>						
Parks	-	-	-	-	-	0%
Recreation	-	-	-	-	-	0%
Open Space	-	-	-	-	-	0%
Facility Maintenance	-	-	-	-	-	0%
Parks & Recreation	-	-	-	-	-	0%
Total Debt Service	-	-	-	-	-	0%
	\$ 2,915,482	3,910,425	3,460,423	(994,943)	(994,943)	-25%

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Parks Division



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Parks Division

Mission:

Enrich the quality of life for Los Lunas residents and its visitors by providing safe, well-maintained parks and public places; preserving open space and historic resources, caring for people, strengthening the bonds of community, and creating opportunities for renewal, growth and enhancement.

Description:

The Parks Division is responsible for providing 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 18, parks encompassing 120.55 acres, and 2,600 acres of open space preserve with trails.

Goals & Objectives:

- Maintain clean and safe environment for youth, elderly and persons with special needs.
- Expand current facilities to accommodate a growing community.
- Purchase and maintain parks, recreation and facility equipment that meets federal, state and local codes.
- Offer affordable recreational, physical and cultural opportunities.
- Utilize technology and horticultural processes to mitigate over-usage of our natural resources and remain stewards of our community environment.
- Partner with local organizations to help promote tourism.

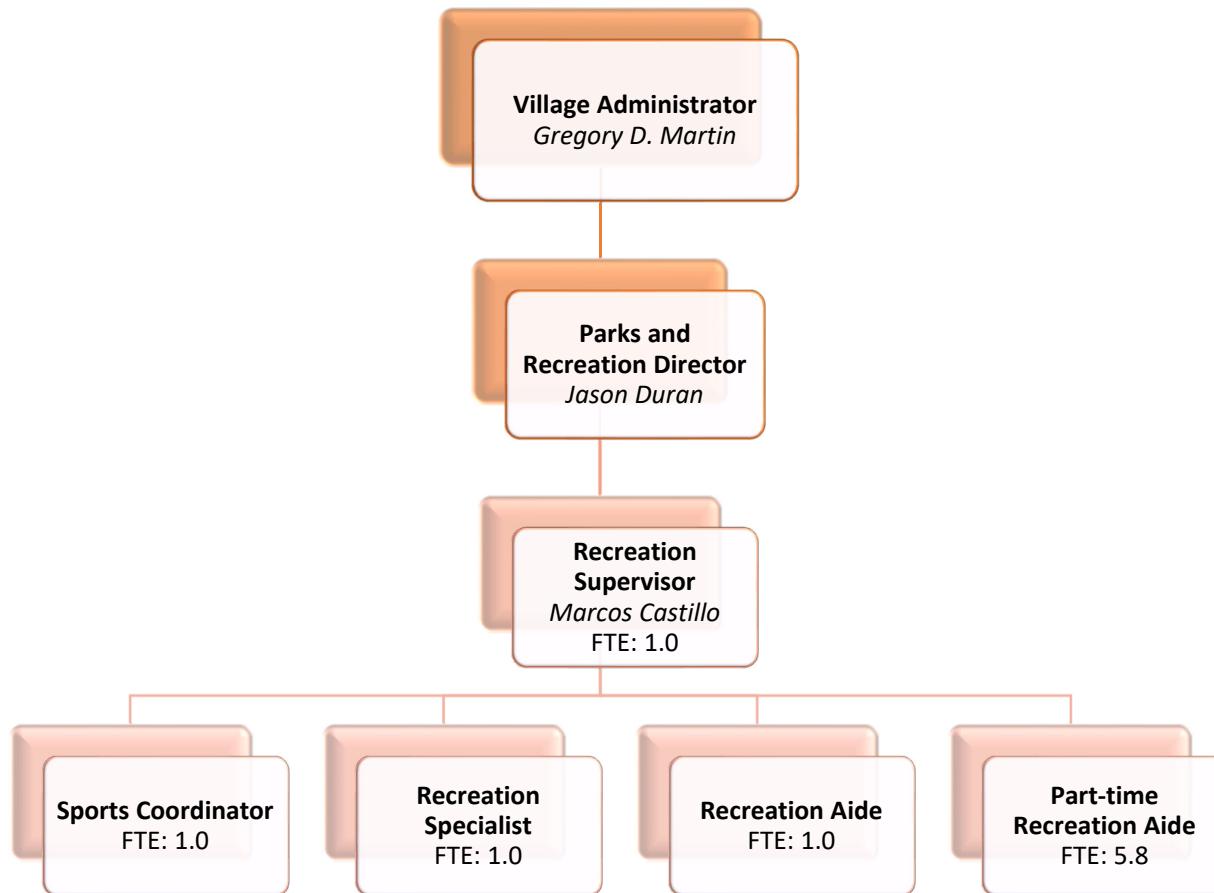
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
 Parks & Recreation Department
 Parks Division (441)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-441-5120 SALARIES - FULL TIME POSITIONS	\$ 332,260	-	-	332,260	100%	
11-441-5130 SALARIES - PART TIME POSITIONS	18,428	-	-	18,428	100%	
11-441-5190 SALARIES - OVERTIME	12,000	-	-	12,000	100%	
Total Salaries and Wages	362,688	-	-	362,688	100%	
Employee Benefits						
11-441-5440 FICA & MEDICARE EXPENSE	26,828	-	-	26,828	100%	
11-441-5441 PERA EXPENSE	68,619	-	-	68,619	100%	
11-441-5442 MEDICAL INSURANCE EXPENSE	84,901	-	-	84,901	100%	
11-441-5443 UNEMPLOYMENT TAX EXPENSE	1,157	-	-	1,157	100%	
11-441-5444 WORKERS' COMP EXPENSE	10,563	-	-	10,563	100%	
Total Employee Benefits	192,068	-	-	192,068	100%	
Employee Training Costs						
11-441-5514 TRAINING & SEMINARS	3,000	-	-	3,000	100%	
11-441-5531 TRAVEL EXPENSE	1,500	-	-	1,500	100%	
Total Employee Training Costs	4,500	-	-	4,500	100%	
Purchased Property Services						
11-441-5525 BUILDING & GROUNDS MAINTENANCE	170,000	-	-	170,000	100%	
11-441-5527 FLEET MAINTENANCE	7,500	-	-	7,500	100%	
11-441-5528 JANITORIAL SUPPLIES	4,000	-	-	4,000	100%	
Total Purchased Property Services	181,500	-	-	181,500	0%	
Contractual Services						
11-441-5517 PROFESSIONAL SERVICES	20,000	-	-	20,000	100%	
Total Contractual Services	20,000	-	-	20,000	100%	
Supplies						
11-441-5510 OFFICE SUPPLIES	2,000	-	-	2,000	100%	
11-441-5534 TOOLS & EQUIPMENT	18,000	-	-	18,000	100%	
11-441-5536 SAFETY EQUIPMENT	3,500	-	-	3,500	100%	
Total Supplies	23,500	-	-	23,500	100%	
Operating Costs						
11-441-5511 DATA PROCESSING	7,600	-	-	7,600	100%	
11-441-5513 GAS & OIL FOR VEHICLES	10,000	-	-	10,000	100%	
11-441-5519 UTILITIES	400,000	-	-	400,000	100%	
11-441-5521 TELEPHONE EXPENSE	4,000	-	-	4,000	100%	
11-441-5523 INSURANCE & BONDS	14,310	-	-	14,310	100%	
11-441-5524 PUBLICATIONS & ADVERTISING	500	-	-	500	100%	
11-441-5530 UNIFORMS	5,000	-	-	5,000	100%	
11-441-5540 OTHER OPERATING COSTS	500	-	-	500	100%	
Total Operating Costs	441,910	-	-	441,910	100%	
Total Parks Division Expenditures	\$ 1,226,166	-	-	1,226,166	100%	

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Recreation Division



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Recreation Division

Mission:

Create recreational opportunities for growth and enhancement by developing an array of diverse, affordable programs and multicultural events that promote community service and environmental awareness while meeting the physical, mental, social, and psychological needs of our community.

Description:

The Recreation Division is responsible for providing the citizens of Los Lunas, Valencia County and visitors with quality programming and events to satisfy their needs and wants in the enjoyment of their leisure hours. The Village currently utilizes 18 parks encompassing 120.55 acres, 2,600 acres of open space with trails, one multi-generational, center and one recreation center.

Goals & Objectives:

- Maintain clean and safe environment for youth, elderly and persons with special needs.
- Expand current facilities to accommodate a growing community.
- Purchase and maintain recreation and facility equipment that meets federal, state and local codes.
- Offer affordable and quality recreational, physical and cultural opportunities for youth, adult and seniors.
- Work with local organizations to help promote tourism.

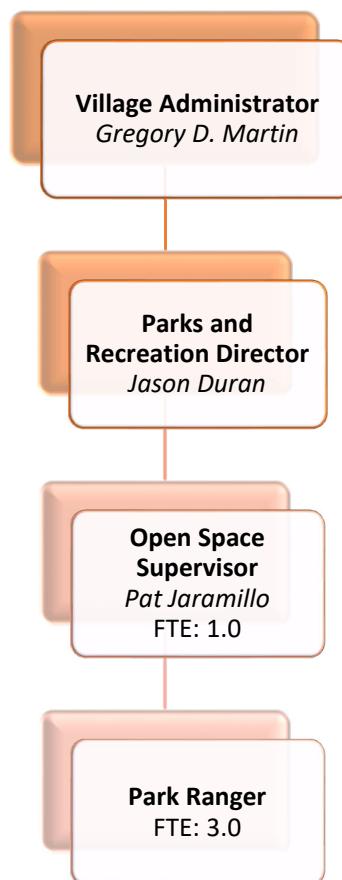
STATE OF NEW MEXICO
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General Fund (11)
Parks & Recreation Department
Recreation Division (442)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-442-5120 SALARIES - FULL TIME POSITIONS	\$ 145,226	-	-	145,226	100%	
11-442-5130 SALARIES - PART TIME POSITIONS	205,035	-	-	205,035	100%	
11-442-5190 SALARIES - OVERTIME	6,000	-	-	6,000	100%	
Total Salaries and Wages	356,261	-	-	356,261	100%	
Employee Benefits						
11-442-5440 FICA & MEDICARE EXPENSE	26,795	-	-	26,795	100%	
11-442-5441 PERA EXPENSE	62,317	-	-	62,317	100%	
11-442-5442 MEDICAL INSURANCE EXPENSE	42,747	-	-	42,747	100%	
11-442-5443 UNEMPLOYMENT TAX EXPENSE	1,156	-	-	1,156	100%	
11-442-5444 WORKERS' COMP EXPENSE	10,661	-	-	10,661	100%	
Total Employee Benefits	143,676	-	-	143,676	100%	
Employee Training Costs						
11-442-5514 TRAINING & SEMINARS	8,000	-	-	8,000	100%	
11-442-5531 TRAVEL EXPENSE	2,000	-	-	2,000	100%	
Total Employee Training Costs	10,000	-	-	10,000	100%	
Purchased Property Services						
11-442-5525 BUILDING & GROUNDS MAINTENANCE	130,000	-	-	130,000	100%	
11-442-5527 FLEET MAINTENANCE	7,500	-	-	7,500	100%	
11-442-5528 JANITORIAL SUPPLIES	4,000	-	-	4,000	100%	
Total Purchased Property Services	141,500	-	-	141,500	0%	
Supplies						
11-442-5510 OFFICE SUPPLIES	10,000	-	-	10,000	100%	
11-442-5534 TOOLS & EQUIPMENT	2,000	-	-	2,000	100%	
11-442-5536 SAFETY EQUIPMENT	1,000	-	-	1,000	100%	
Total Supplies	13,000	-	-	13,000	100%	
Operating Costs						
11-442-5503 SUMMER RECREATION PROGRAM	31,000	-	-	31,000	100%	
11-442-5511 DATA PROCESSING	17,350	-	-	17,350	100%	
11-442-5513 GAS & OIL FOR VEHICLES	3,000	-	-	3,000	100%	
11-442-5521 TELEPHONE EXPENSE	5,000	-	-	5,000	100%	
11-442-5523 INSURANCE & BONDS	14,358	-	-	14,358	100%	
11-442-5524 PUBLICATIONS & ADVERTISING	2,500	-	-	2,500	100%	
11-442-5530 UNIFORMS	3,000	-	-	3,000	100%	
11-442-5540 OTHER OPERATING COSTS	200	-	-	200	100%	
11-442-5548 JULY 4TH SPECIAL EVENTS	70,000	-	-	70,000	100%	
Total Operating Costs	146,408	-	-	146,408	100%	
Total Recreation Division Expenditures	\$ 810,845	-	-	810,845	100%	

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Open Space Division



**STATE OF NEW MEXICO
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Open Space Division

Mission:

Meet educational and enforcement needs while enriching the social, physical and mental wellness of residents within the community through its parks and open space lands. Protect our open space through excellence in service and Building Relationships, Solving Problems, and Making a Difference within the community.

Description:

The Open Space Division is responsible for carrying out conservation efforts to protect plant and animal life in park lands from fire, disease, and visitor usage along with historical artifacts. Protecting natural resources through resource management practices ensuring compliance with Village of Los Lunas Rules and Regulations. The Open Space division currently maintains 2,600 acres of open space preserve with trails and drainage facilities.

Goals & Objectives:

- Expand current open space lands to accommodate a growing community.
- Maintain clean and safe open space and parklands for youth, adults, elderly and persons with special needs.
- Purchase and maintain open space lands that meet federal, state and local codes.
- Offer affordable recreational, physical and cultural opportunities.
- Utilize technology and horticultural processes to mitigate over-usage of our natural resources and remain stewards of our community environment.
- Protect our parks, open space and public facility assets through patrol, enforcement and civic education.
- Respond and help coordinate in emergency situations to include medical emergencies and rope rescue situations.

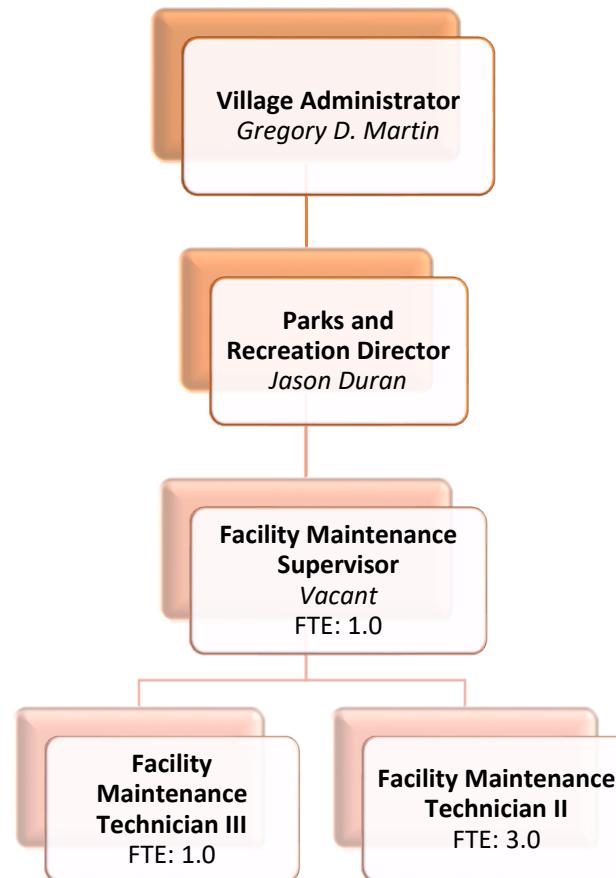
STATE OF NEW MEXICO
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General Fund (11)
 Parks & Recreation Department
 Open Space Division (443)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-443-5120 SALARIES - FULL TIME POSITIONS	\$ 165,714	-	-	165,714	100%	
11-443-5190 SALARIES - OVERTIME	25,000	-	-	25,000	100%	
Total Salaries and Wages	190,714	-	-	190,714	100%	
Employee Benefits						
11-443-5440 FICA & MEDICARE EXPENSE	12,678	-	-	12,678	100%	
11-443-5441 PERA EXPENSE	32,513	-	-	32,513	100%	
11-443-5442 MEDICAL INSURANCE EXPENSE	33,129	-	-	33,129	100%	
11-443-5443 UNEMPLOYMENT TAX EXPENSE	547	-	-	547	100%	
11-443-5444 WORKERS' COMP EXPENSE	4,344	-	-	4,344	100%	
Total Employee Benefits	83,211	-	-	83,211	100%	
Employee Training Costs						
11-443-5514 TRAINING & SEMINARS	9,000	-	-	9,000	100%	
11-443-5531 TRAVEL EXPENSE	2,000	-	-	2,000	100%	
Total Employee Training Costs	11,000	-	-	11,000	100%	
Purchased Property Services						
11-443-5525 BUILDING & GROUNDS MAINTENANCE	20,000	-	-	20,000	100%	
11-443-5527 FLEET MAINTENANCE	7,500	-	-	7,500	100%	
Total Purchased Property Services	27,500	-	-	27,500	0%	
Supplies						
11-443-5510 OFFICE SUPPLIES	2,000	-	-	2,000	100%	
11-443-5536 SAFETY EQUIPMENT	7,000	-	-	7,000	100%	
Total Supplies	9,000	-	-	9,000	100%	
Operating Costs						
11-443-5511 DATA PROCESSING	10,575	-	-	10,575	100%	
11-443-5513 GAS & OIL FOR VEHICLES	8,000	-	-	8,000	100%	
11-443-5521 TELEPHONE EXPENSE	5,000	-	-	5,000	100%	
11-443-5523 INSURANCE & BONDS	10,558	-	-	10,558	100%	
11-443-5524 PUBLICATIONS & ADVERTISING	500	-	-	500	100%	
11-443-5530 UNIFORMS	5,000	-	-	5,000	100%	
11-443-5540 OTHER OPERATING COSTS	500	-	-	500	100%	
Total Operating Costs	40,133	-	-	40,133	100%	
Total Open Space Division Expenditures	\$ 361,558	-	-	361,558	100%	

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Facility Maintenance Division



**STATE OF NEW MEXICO
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Facility Maintenance Division

Mission:

Support the overall mission and values of the Village of Los Lunas, maximizing a healthy, safe, pleasant, and functional environment by providing professional facility maintenance services to all Village-owned properties.

Description:

The Facility Maintenance Division is responsible for providing the citizens of Los Lunas and Valencia County with adequate facilities. Among other responsibilities, staff ensures building safety and the optimal performance of building systems by providing preventative maintenance and repair of mechanical, HVAC, electrical, plumbing, vector control, and interior/exterior repairs and renovations.

Goals & Objectives:

- Conduct our department in a manner that is socially responsible and commands respect for its positive contribution to community.
- Commit ourselves to a progressive training and continuing education program in our quest for excellence in the services we provide.
- Customer satisfaction is the focus of everything we provide. To achieve customer satisfaction, the quality of our services must be our number one priority. As our services are viewed, so are we.
- Expand current facilities to accommodate a growing community.
- Utilize technology and horticultural processes to mitigate over-usage of our natural resources and remain stewards of our community environment.

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General Fund (11)
 Parks & Recreation Department
 Facility Maintenance Division (444)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
Salaries and Wages						
11-444-5120 SALARIES - FULL TIME POSITIONS	\$ 180,898	-	-	180,898	100%	
11-444-5190 OVERTIME	4,000	-	-	4,000	100%	
Total Salaries and Wages	184,898	-	-	184,898	100%	
Employee Benefits						
11-444-5440 FICA & MEDICARE EXPENSE	13,839	-	-	13,839	100%	
11-444-5441 PERA EXPENSE	35,492	-	-	35,492	100%	
11-444-5442 MEDICAL INSURANCE EXPENSE	48,894	-	-	48,894	100%	
11-444-5443 UNEMPLOYMENT TAX EXPENSE	597	-	-	597	100%	
11-444-5444 WORKERS' COMP EXPENSE	5,430	-	-	5,430	100%	
Total Employee Benefits	104,252	-	-	104,252	100%	
Employee Training Costs						
11-444-5514 TRAINING & SEMINARS	2,500	-	-	2,500	100%	
11-444-5531 TRAVEL EXPENSE	1,500	-	-	1,500	100%	
Total Employee Training Costs	4,000	-	-	4,000	100%	
Purchased Property Services						
11-444-5525 BUILDING & GROUNDS MAINTENANCE	20,000	-	-	20,000	100%	
11-444-5527 FLEET MAINTENANCE	7,500	-	-	7,500	100%	
11-444-5528 JANITORIAL SUPPLIES	-	-	-	-	100%	
Total Purchased Property Services	27,500	-	-	27,500	0%	
Supplies						
11-444-5510 OFFICE SUPPLIES	1,000	-	-	1,000	100%	
11-444-5534 TOOLS & EQUIPMENT	5,000	-	-	5,000	100%	
11-444-5536 SAFETY EQUIPMENT	2,000	-	-	2,000	100%	
Total Supplies	8,000	-	-	8,000	100%	
Operating Costs						
11-444-5511 DATA PROCESSING	3,250	-	-	3,250	100%	
11-444-5513 GAS & OIL FOR VEHICLES	8,000	-	-	8,000	100%	
11-444-5521 TELEPHONE EXPENSE	4,000	-	-	4,000	100%	
11-444-5523 INSURANCE & BONDS	11,213	-	-	11,213	100%	
11-444-5524 PUBLICATIONS & ADVERTISING	500	-	-	500	100%	
11-444-5526 GRAFFITI REMOVAL	3,000	-	-	3,000	100%	
11-444-5530 UNIFORMS	3,000	-	-	3,000	100%	
11-444-5540 OTHER OPERATING COSTS	500	-	-	500	100%	
11-444-5578 MOSQUITO CONTROL	10,000	-	-	10,000	100%	
11-444-5596 WELLNESS CENTER MAINTENANCE	10,000	-	-	10,000	100%	
11-444-5598 SENIOR CENTER MAINTENANCE	45,800	-	-	45,800	100%	
11-444-5599 TRASPORTATION CTR MAINTENANCE	83,000	-	-	83,000	100%	
Total Operating Costs	182,263	-	-	182,263	100%	
Capital Purchases						
11-444-5601 MOWER	6,000	-	-	6,000	100%	
Total Capital Purchases	6,000	-	-	6,000	100%	
Total Facility Maintenance Division Expenditures	\$ 516,913	-	-	516,913	100%	

STATE OF NEW MEXICO
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General Fund (11)
Parks & Recreation Department

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages							
11-407-5301	PARKS & RECREATION DIRECTOR	\$ -	74,322	76,068	(74,322)	-100%	
11-407-5316	PARKS SUPERVISOR	-	44,749	45,873	(44,749)	-100%	
11-407-5309	PARK TECHNICIAN III	-	41,868	26,898	(41,868)	-100%	
11-407-5315	PARK TECHNICIAN II	-	31,098	24,457	(31,098)	-100%	
11-407-5310	PARK TECHNICIAN I	-	29,194	29,522	(29,194)	-100%	
11-407-5327	PARK TECHNICIAN I	-	29,194	19,875	(29,194)	-100%	
11-407-5317	PARK TECHNICIAN I	-	29,160	29,590	(29,160)	-100%	
11-407-5325	PARK TECHNICIAN I	-	29,194	28,031	(29,194)	-100%	
11-407-5303	PARK TECHNICIAN I	-	29,353	28,251	(29,353)	-100%	
11-407-5329	PARKS LABORER	-	6,228	2,076	(6,228)	-100%	
11-407-5319	RECREATION SUPERVISOR	-	43,106	43,123	(43,106)	-100%	
11-407-5320	SPORTS COORDINATOR	-	38,624	38,795	(38,624)	-100%	
11-407-5321	RECREATION SPECIALIST	-	33,092	33,197	(33,092)	-100%	
11-407-5312	YOUTH COORDINATOR	-	40,793	25,519	(40,793)	-100%	
11-407-5334	RECREATION AIDE	-	12,115	13,696	(12,115)	-100%	
11-407-5331	RECREATION AIDE	-	11,424	11,356	(11,424)	-100%	
11-407-5333	RECREATION AIDE	-	12,459	14,085	(12,459)	-100%	
11-407-5338	RECREATION AIDE	-	12,933	14,706	(12,933)	-100%	
11-407-5332	RECREATION AIDE	-	12,117	13,181	(12,117)	-100%	
11-407-5335	RECREATION AIDE	-	14,095	15,845	(14,095)	-100%	
11-407-5336	RECREATION AIDE	-	13,984	15,655	(13,984)	-100%	
11-407-5337	RECREATION AIDE	-	13,386	14,444	(13,386)	-100%	
11-407-5311	RECREATION AIDE	-	29,302	29,571	(29,302)	-100%	
11-407-5330	SUMMER EMPLOYMENT/SEASONAL	-	97,302	34,586	(97,302)	-100%	
11-407-5318	OPEN SPACE SUPERVISOR	-	49,872	52,180	(49,872)	-100%	
11-407-5308	PARK RANGER	-	36,192	34,308	(36,192)	-100%	
11-407-5306	PARK RANGER	-	38,233	38,809	(38,233)	-100%	
11-407-5322	PARK RANGER	-	39,272	40,348	(39,272)	-100%	
11-407-5316	FACILITY MAINTENANCE SUPERVISOR	-	44,749	45,873	(44,749)	-100%	
11-407-5307	FACILITY MAINTENANCE TECHNICIAN II	-	33,219	24,304	(33,219)	-100%	
11-407-5314	FACILITY MAINTENANCE TECHNICIAN II	-	33,297	31,045	(33,297)	-100%	
11-407-5313	FACILITY MAINTENANCE TECHNICIAN II	-	33,194	33,255	(33,194)	-100%	
11-407-5499	PARKS DEPT OVERTIME	-	46,400	43,328	(46,400)	-100%	
Total Salaries and Wages		-	1,083,520	971,850	(1,083,520)	-100%	
Employee Benefits							
11-407-5440	FICA & MEDICARE EXPENSE	-	82,800	72,671	(82,800)	-100%	
11-407-5441	PERA EXPENSE	-	184,563	199,044	(184,563)	-100%	
11-407-5442	MEDICAL INSURANCE EXPENSE	-	177,867	293,187	(177,867)	-100%	
11-407-5443	UNEMPLOYMENT TAX EXPENSE	-	3,572	2,243	(3,572)	-100%	
11-407-5444	WORKERS' COMP INSURANCE EXP	-	66,357	31,845	(66,357)	-100%	
Total Employee Benefits		-	515,159	598,990	(515,159)	-100%	
Employee Training Costs							
11-407-5514	TRAINING & SEMINARS	-	15,000	4,621	(15,000)	-100%	
11-407-5531	TRAVEL EXPENSE	-	10,536	4,777	(10,536)	-100%	
Total Employee Training Costs		-	25,536	9,398	(25,536)	-100%	
Purchased Property Services							
11-407-5525	PARKS MAINT. & GROUNDS	-	220,000	160,972	(220,000)	-100%	
11-407-5527	FLEET MAINTENANCE	-	30,000	24,611	(30,000)	-100%	
11-407-5528	JANITORIAL SUPPLIES	-	8,000	6,611	(8,000)	-100%	
Total Purchased Property Services		-	258,000	192,194	(258,000)	-100%	

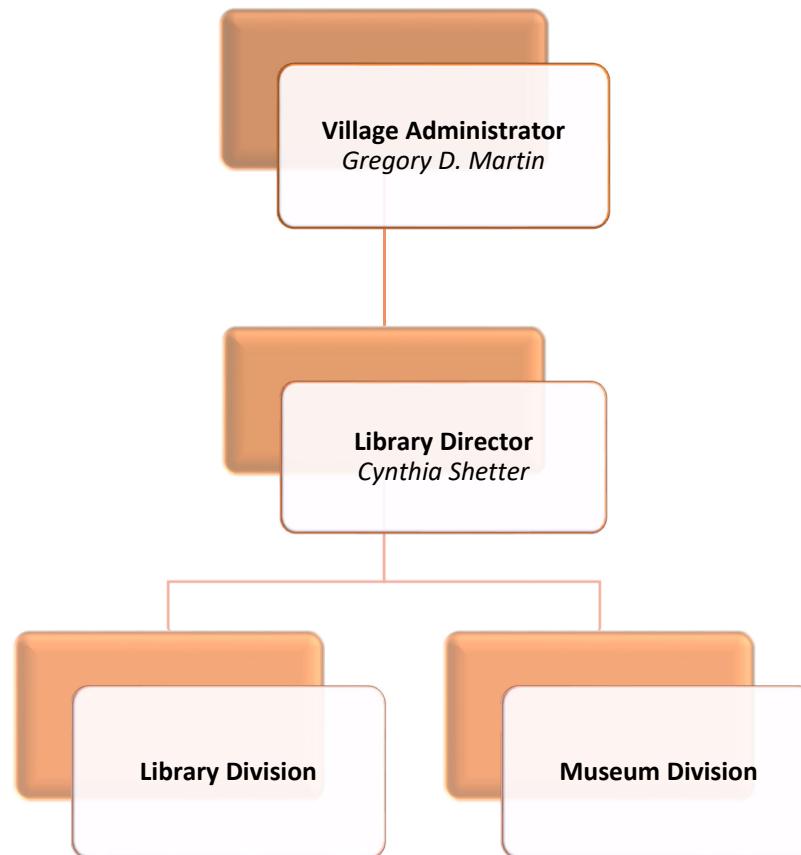
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General Fund (11)
Parks & Recreation Department

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020		Increase (Decrease)	Increase (Decrease)
Contractual Services							
11-407-5517	PROFESSIONAL SERVICES	-	100,000	44,653	(100,000)	-100%	
Total Contractual Services		-	100,000	44,653	(100,000)	-100%	
Supplies							
11-407-5510	OFFICE SUPPLIES	-	14,000	6,068	(14,000)	-100%	
11-407-5534	TOOLS & EQUIPMENT	-	25,000	16,982	(25,000)	-100%	
11-407-5536	SAFETY EQUIPMENT	-	23,000	19,017	(23,000)	-100%	
Total Supplies		-	62,000	42,067	(62,000)	-100%	
Operating Costs							
11-407-5503	SUMMER RECREATION PROGRAM	-	31,000	17,957	(31,000)	-100%	
11-407-5511	DATA PROCESSING	-	30,780	15,010	(30,780)	-100%	
11-407-5513	GAS & OIL FOR VEHICLES	-	31,000	23,484	(31,000)	-100%	
11-407-5519	UTILITIES	-	390,471	306,148	(390,471)	-100%	
11-407-5521	TELEPHONE EXPENSE	-	18,000	18,639	(18,000)	-100%	
11-407-5523	INSURANCE & BONDS	-	49,529	49,529	(49,529)	-100%	
11-407-5524	PUBLICATIONS & ADVERTISING	-	14,680	14,126	(14,680)	-100%	
11-407-5526	GRAFFITI REMOVAL	-	3,000	639	(3,000)	-100%	
11-407-5530	UNIFORM ALLOWANCE	-	10,000	8,142	(10,000)	-100%	
11-407-5540	OTHER OPERATING COSTS	-	1,000	873	(1,000)	-100%	
11-407-5548	JULY 4TH SPECIAL EVENTS	-	70,000	45,846	(70,000)	-100%	
11-407-5574	POOL SUPPORT EXPENSE	-	-	-	-	100%	
11-407-5578	MOSQUITO CONTROL	-	10,000	2,433	(10,000)	-100%	
11-407-5596	WELLNESS CENTER FACILITY MAINT	-	10,000	895	(10,000)	-100%	
11-407-5598	SENIOR CENTER FACILITY MAINTEN	-	45,800	24,748	(45,800)	-100%	
11-407-5599	TRANSPY CTR FACILITY MAINTENAN	-	83,000	58,179	(83,000)	-100%	
Total Operating Costs		-	798,260	586,648	(798,260)	-100%	
Capital Purchases							
11-407-5601	CAPITAL OUTLAY/AERATOR	-	28,515	28,514	(28,515)	-100%	
11-407-5607	CAP OUTLAY/TRUCK	-	36,146	-	(36,146)	-100%	
11-407-5651	CAPITAL OUTLAY\GATOR	-	8,839	8,840	(8,839)	-100%	
11-407-5671	CAPITAL OUTLAY/PARK IMPROV	-	200,000	169,221	(200,000)	-100%	
11-407-5672	CAP OUTLAY/HUNING RANCH PARK I	-	794,450	808,048	(794,450)	-100%	
Total Capital Purchases		-	1,067,950	1,014,623	(1,067,950)	-100%	
Total Parks & Recreation Division Expenditures		\$ -	3,910,425	3,460,423	(3,910,425)	-100%	

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Library Department



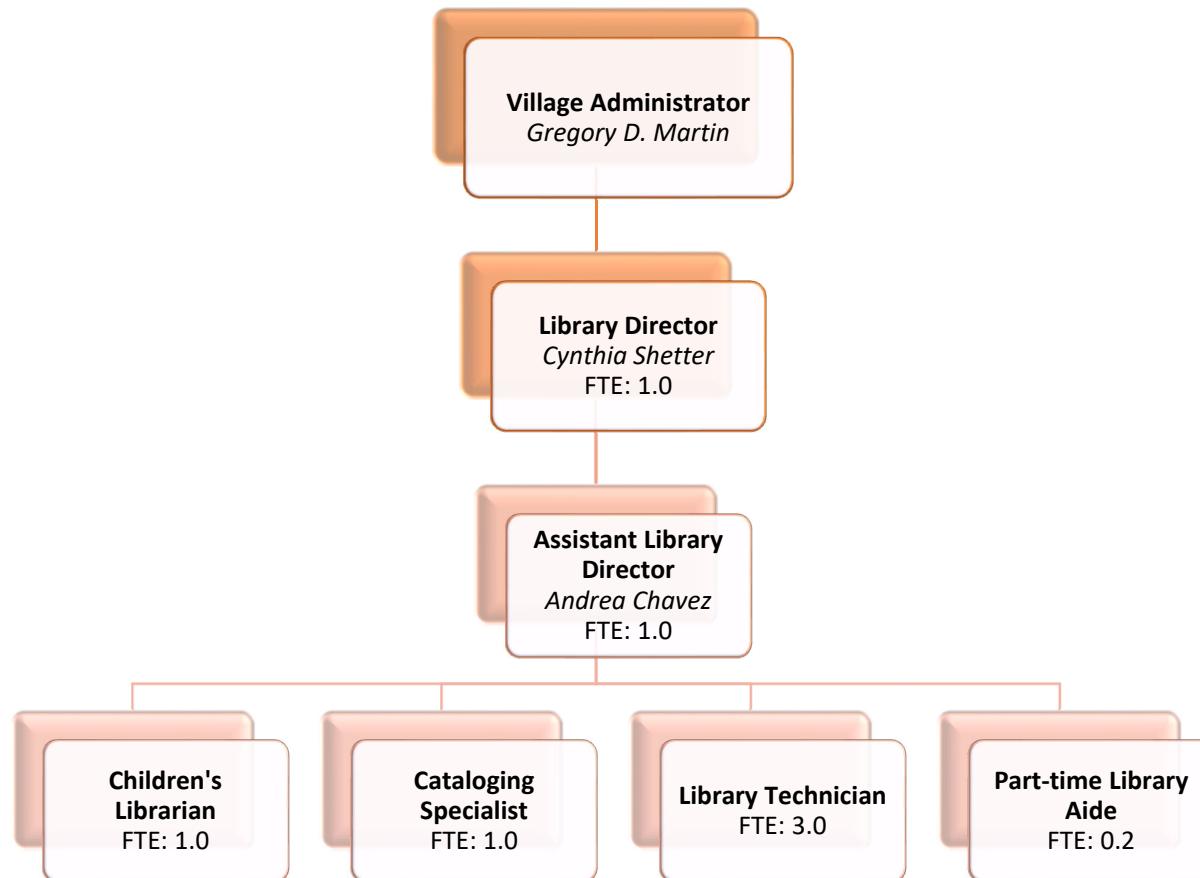
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund Summary by Expenditure Function
 Library Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
<i>Salaries and Wages</i>						
Library	\$ 293,557	400,363	396,272	(106,806)	(0)	
Museum	115,567	-	-	115,567	-	
Total Salaries and Wages	409,124	400,363	396,272	8,761	2%	
<i>Employee Benefits</i>						
Library	160,711	213,338	190,626	(52,627)	(0)	
Museum	49,436	-	-	49,436	-	
Total Employee Benefits	210,147	213,338	190,626	(3,191)	-1%	
<i>Employee Training Costs</i>						
Library	29,511	34,929	20,050	(5,418)	(0)	
Museum	13,590	-	-	13,590	-	
Total Employee Training Costs	43,101	34,929	20,050	8,172	23%	
<i>Purchased Property Services</i>						
Library	34,810	52,089	29,041	(17,279)	(0)	
Museum	21,420	-	-	21,420	-	
Total Purchased Property Services	56,230	52,089	29,041	4,141	0%	
<i>Contractual Services</i>						
Library	77,275	116,115	13,056	(38,840)	(0)	
Museum	10,000	-	-	10,000	-	
Total Contractual Services	87,275	116,115	13,056	(28,840)	-25%	
<i>Supplies</i>						
Library	75,512	86,700	45,931	(11,188)	(0)	
Museum	21,000	-	-	21,000	-	
Total Supplies	96,512	86,700	45,931	9,812	11%	
<i>Operating Costs</i>						
Library	120,789	240,967	156,338	(120,178)	(0)	
Museum	62,160	-	-	62,160	-	
Total Operating Costs	182,949	240,967	156,338	(58,018)	-24%	
<i>Capital Outlay</i>						
Library	-	85,000	-	(85,000)	(1)	
Museum	-	-	-	-	0%	
Total Capital Outlay	-	85,000	-	(85,000)	-100%	
<i>Debt Service</i>						
Library	-	-	-	-	0%	
Museum	-	-	-	-	0%	
Total Debt Service	-	-	-	-	0%	
	\$ 1,085,338	1,229,501	851,314	(144,163)	-12%	

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Library Division



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Library Division

Mission:

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, informational, 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, proposals, and agreements with neighboring libraries; and provide a competent, skilled staff dedicated to meeting user needs by encouraging and providing opportunities for professional training and development.

Description:

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, library collections in a variety of formats, and information resources designed to meet the progressive educational, cultural, and recreational needs of the community.

Goals & Objectives:

- The children in Los Lunas and the surrounding communities will have ready access to a wide variety of programs and materials to meet their educational, recreational, and cultural needs.
- The residents of Los Lunas and the surrounding communities have free ready access to information technologies.
- The young adults in Los Lunas and the surrounding communities will have ready access to a wide variety of programs and materials to meet their educational, recreational, and cultural needs.
- Adults in Los Lunas and the surrounding communities will have ready access to a wide variety of programs and materials to meet their educational, recreational, and cultural needs.
- Partner with local organizations to help promote tourism.

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General Fund (11)
Library Department
Library Divison (408)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase	Increase
	June 30, 2021	June 30, 2020		(Decrease)	(Decrease)	
Salaries and Wages						
11-408-5120	SALARIES - FULL TIME POSITIONS	\$ 289,744	-	-	289,744	100%
11-408-5130	SALARIES - PART TIME POSITIONS	3,813	-	-	3,813	100%
11-408-5351	LIBRARY DIRECTOR	-	70,386	70,428	(70,386)	-100%
11-408-5352	ASSISTANT LIBRARY DIRECTOR	-	47,349	47,346	(47,349)	-100%
11-408-5356	CHILDREN'S LIBRARIAN	-	43,469	44,136	(43,469)	-100%
11-408-5353	CATALOGING SPECIALIST	-	33,239	33,238	(33,239)	-100%
11-408-5354	LIBRARY TECHNICIAN	-	25,673	25,671	(25,673)	-100%
11-408-5355	LIBRARY TECHNICIAN	-	30,873	31,016	(30,873)	-100%
11-408-5359	LIBRARY TECHNICIAN	-	27,453	27,445	(27,453)	-100%
11-408-5380	YOUTH EMPLOYMENT	-	6,223	3,553	(6,223)	-100%
11-408-5357	MUSEUM SPECIALIST	-	43,933	44,368	(43,933)	-100%
11-408-5360	MUSEUM TECHNICIAN	-	32,795	33,048	(32,795)	-100%
11-408-5361	MUSEUM TECHNICIAN	-	32,639	32,970	(32,639)	-100%
11-408-5358	MUSEUM TECHNICIAN	-	6,331	3,053	(6,331)	-100%
Total Salaries and Wages		293,557	400,363	396,272	(106,806)	-27%
Employee Benefits						
11-408-5440	FICA & MEDICARE EXPENSE	22,458	30,558	29,196	(8,100)	-27%
11-408-5441	PERA EXPENSE	56,848	78,541	74,775	(21,693)	-28%
11-408-5442	MEDICAL INSURANCE EXPENSE	79,394	99,650	83,636	(20,256)	-20%
11-408-5443	UNEMPLOYMENT TAX EXPENSE	969	1,318	970	(349)	-26%
11-408-5444	WORKERS' COMP INSURANCE EXP	1,042	3,271	2,049	(2,229)	-68%
Total Employee Benefits		160,711	213,338	190,626	(52,627)	-25%
Employee Training Costs						
11-408-5514	TRAINING & SEMINARS	16,161	20,109	12,812	(3,948)	-20%
11-408-5531	TRAVEL EXPENSES	13,350	14,820	7,238	(1,470)	-10%
Total Employee Training Costs		29,511	34,929	20,050	(5,418)	-16%
Purchased Property Services						
11-408-5525	BUILDING & GROUNDS MAINTENANCE	22,910	31,720	17,099	(8,810)	-28%
11-408-5527	FLEET MAINTENANCE	3,600	3,600	308	-	0%
11-408-5528	JANITORIAL SUPPLIES/SERVICE	8,300	16,769	11,634	(8,469)	-51%
Total Purchased Property Services		34,810	52,089	29,041	(17,279)	-33%
Contractual Services						
11-408-5517	PROFESSIONAL SERVICES	77,275	116,115	13,056	(38,840)	-33%
Total Contractual Services		77,275	116,115	13,056	(38,840)	-33%
Supplies						
11-408-5510	OFFICE SUPPLIES	20,140	38,700	15,075	(18,560)	-48%
11-408-5570	MATERIAL ALLOWANCE	55,372	48,000	30,856	7,372	15%
Total Supplies		75,512	86,700	45,931	(11,188)	-13%
Operating Costs						
11-408-5511	DATA PROCESSING	31,992	116,512	72,470	(84,520)	-73%
11-408-5513	GAS & OIL VEHICLE EXPENSE	1,000	500	224	500	100%
11-408-5515	PRINTING & COPYING	3,700	9,200	(95)	(5,500)	-60%
11-408-5518	POSTAGE	2,000	2,985	1,170	(985)	-33%
11-408-5519	UTILITIES	19,400	22,800	16,561	(3,400)	-15%
11-408-5521	TELEPHONE EXPENSE	4,500	2,400	2,793	2,100	88%
11-408-5522	SUBSCRIPTIONS & DUES	3,035	2,745	2,116	290	11%
11-408-5523	INSURANCE & BONDS	6,162	15,000	13,278	(8,838)	-59%
11-408-5524	PUBLICATIONS & ADVERTISING	3,000	16,200	6,242	(13,200)	-81%
11-408-5535	CREDIT CARD FEES	3,000	3,000	3,201	-	0%
11-408-5540	OTHER OPERATING COSTS	300	300	256	-	0%
11-408-5547	LEASE PAYMENT-COPIER	9,700	13,100	10,822	(3,400)	-26%
11-408-5584	PROMOTIONAL EXPENSE	3,000	6,800	5,446	(3,800)	-56%
11-408-5596	GO BOND EXPENDITURES	30,000	29,425	21,854	575	2%
Total Operating Costs		120,789	240,967	156,338	(120,178)	-50%

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General Fund (11)
Library Department
Library Division (408) (Continued)

Capital Purchases

11-408-5615 LIBRARY PROPERTY ACQUISITION

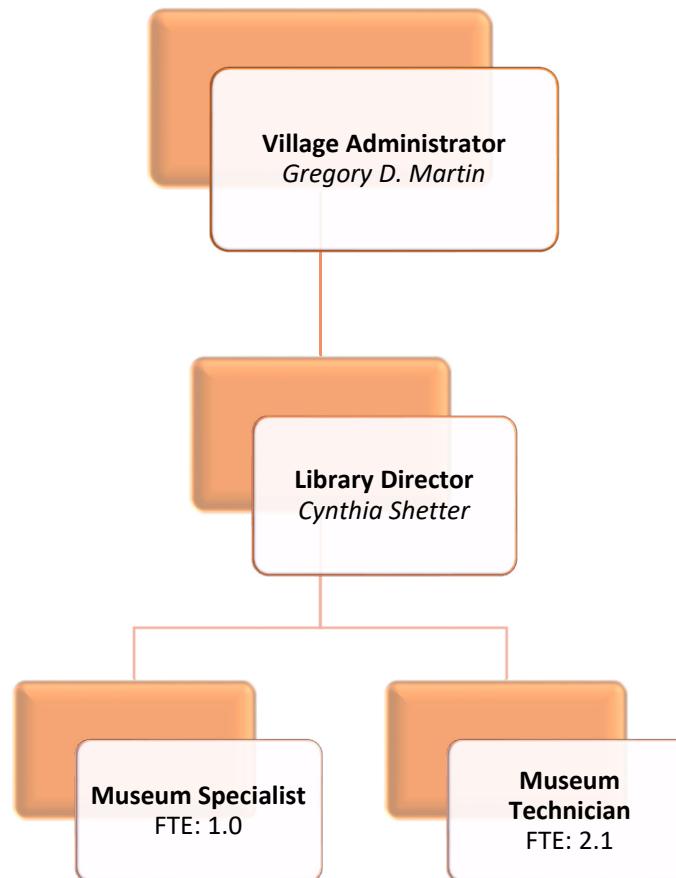
Total Capital Purchases

Total Library Division Expenditures

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved		June 30, 2020	June 30, 2020	Increase	Increase
	June 30, 2021	June 30, 2020		(Decrease)	(Decrease)		
	-	85,000		-	(85,000)	-100%	
	-	85,000		-	(85,000)	-100%	
\$	792,165	1,229,501		851,314	(437,336)	-36%	

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Museum Division



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Museum Division

Mission:

Providing collections, 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.

In keeping with this mission, the Museum seeks to:

- Provide historical and genealogical materials in electronic and hard copy format for recreation and research purposes.
- 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.

Description:

The Los Lunas 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.

Goals & Objectives:

- Ensure the residents of Los Lunas and the surrounding communities have free ready access to historical and genealogical resources in the museum and from their home.
- Longtime residents of Los Lunas and the surrounding communities will have the opportunity to provide their oral histories and historical materials to help preserve the history of the area.
- Adults in Los Lunas and the surrounding communities will have ready access to oral histories and archived materials collected.
- The residents of Los Lunas and the surrounding communities will have ready access to educational programs, exhibits and materials to inspire a deeper appreciation and understanding of the area's rich history.

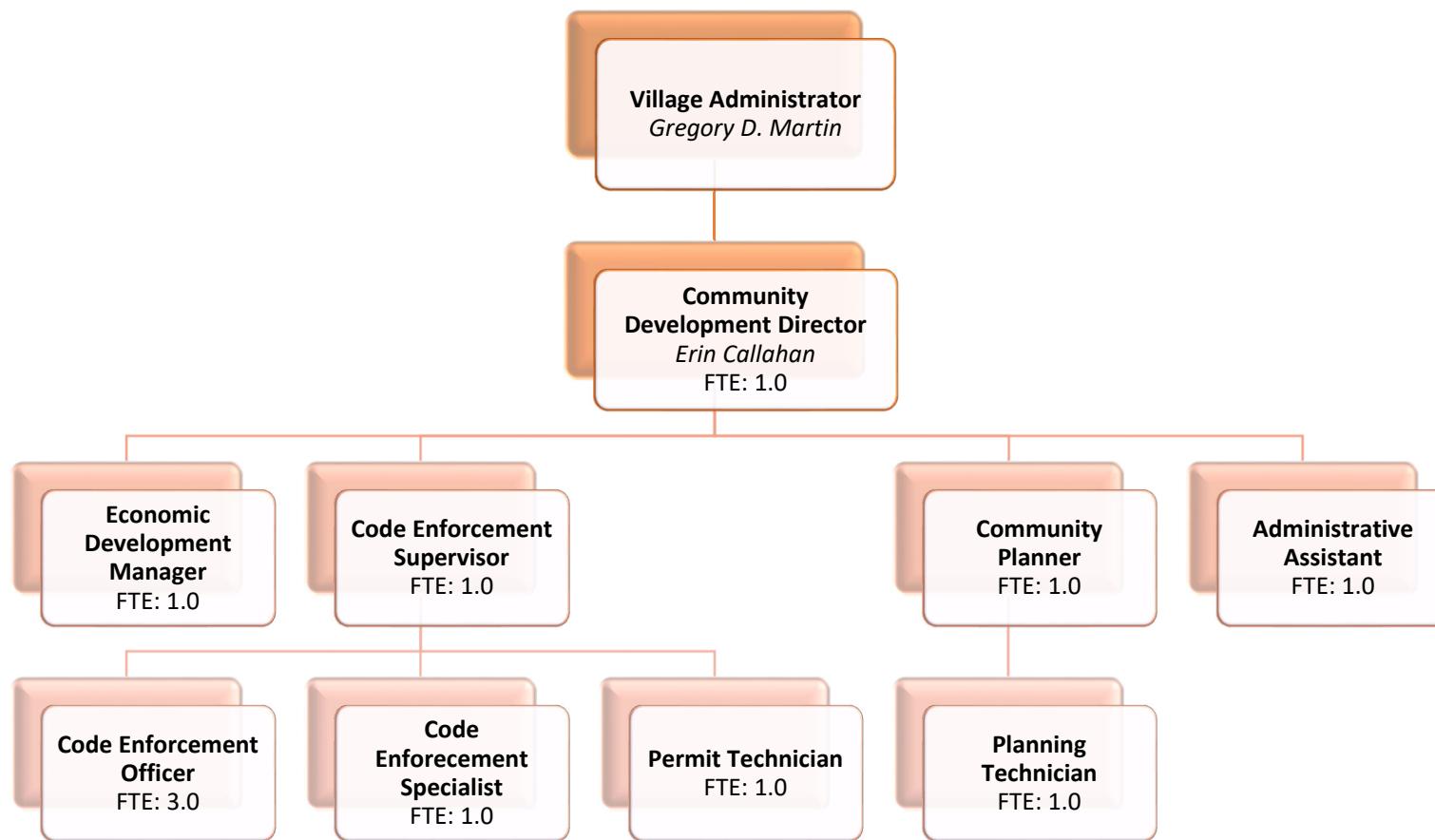
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General Fund (11)
 Library Department
 Museum Division (409)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
Salaries and Wages						
11-409-5120 SALARIES - FULL TIME POSITIONS	\$ 111,404	-	-	111,404	100%	
11-409-5130 SALARIES - PART TIME POSITIONS	4,163	-	-	4,163	100%	
Total Salaries and Wages	115,567	-	-	115,567	0%	
Employee Benefits						
11-409-5440 FICA & MEDICARE EXPENSE	8,841	-	-	8,841	100%	
11-409-5441 PERA EXPENSE	21,858	-	-	21,858	100%	
11-409-5442 MEDICAL INSURANCE EXPENSE	17,351	-	-	17,351	100%	
11-409-5443 UNEMPLOYMENT TAX EXPENSE	381	-	-	381	100%	
11-409-5444 WORKERS' COMP EXPENSE	1,005	-	-	1,005	100%	
Total Employee Benefits	49,436	-	-	49,436	0%	
Employee Training Costs						
11-409-5514 TRAINING & SEMINARS	9,490	-	-	9,490	100%	
11-409-5531 TRAVEL EXPENSES	4,100	-	-	4,100	100%	
Total Employee Training Costs	13,590	-	-	13,590	0%	
Purchased Property Services						
11-409-5525 BUILDING & GROUNDS MAINTENANCE	13,920	-	-	13,920	100%	
11-409-5528 JANITORIAL SUPPLIES	7,500	-	-	7,500	100%	
Total Purchased Property Services	21,420	-	-	21,420	0%	
Contractual Services						
11-409-5517 PROFESSIONAL SERVICES	10,000	-	-	10,000	100%	
Total Contractual Services	10,000	-	-	10,000	0%	
Supplies						
11-409-5510 OFFICE SUPPLIES	17,000	-	-	17,000	100%	
11-409-5570 MATERIAL ALLOWANCE	4,000	-	-	4,000	100%	
Total Supplies	21,000	-	-	21,000	0%	
Operating Costs						
11-409-5511 DATA PROCESSING	6,100	-	-	6,100	100%	
11-409-5513 GAS & OIL VEHICLE EXPENSE	-	-	-	-	100%	
11-409-5515 PRINTING & COPYING	5,500	-	-	5,500	100%	
11-409-5518 POSTAGE	2,000	-	-	2,000	100%	
11-409-5519 UTILITIES	3,400	-	-	3,400	100%	
11-409-5521 TELEPHONE EXPENSE	2,000	-	-	2,000	100%	
11-409-5522 SUBSCRIPTIONS & DUES	500	-	-	500	100%	
11-409-5523 INSURANCE & BONDS	8,260	-	-	8,260	100%	
11-409-5524 PUBLICATIONS & ADVERTISING	14,500	-	-	14,500	100%	
11-409-5535 CREDIT CARD FEES	1,000	-	-	1,000	100%	
11-409-5540 OTHER OPERATING COSTS	300	-	-	300	100%	
11-409-5547 LEASE PAYMENT-COPIER	3,600	-	-	3,600	100%	
11-409-5584 PROMOTIONAL EXPENSE	5,000	-	-	5,000	100%	
11-409-5596 GO BOND EXPENDITURES	10,000	-	-	10,000	100%	
Total Operating Costs	62,160	-	-	62,160	0%	
Total Museum Division Expenditures	\$ 293,173	-	-	293,173	0%	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Community Development Department



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Community Development Department

Mission:

Update and maintain the Village Comprehensive 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 Comprehensive 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 maintaining the Village's Comprehensive Plan and other policy documents, monitoring implementation of planning recommendations, reviewing zoning and subdivision applications for compliance, coordinating the Village's tourism efforts, and maintaining the Village's Geographic Information System (GIS) database. The Code Enforcement Division is responsible for routine enforcement of municipal ordinances related to building, zoning nuisances, and animal control, including the processing of any related permits. This division is also responsible for issuing pet, business, and liquor licenses. The Economic Development Division is responsible for encouraging economic development in the Village and serves as a liaison for local businesses.

Goals & Objectives:

- 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.
- 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.
- Provide the public with assistance in the processing of necessary materials for the development of their properties.
- Review and make necessary amendments to the municipal code.
- Implement the goals and recommendations of the community branding campaign in order to foster economic development in the Village.
- Implement the goals and recommendations of the tourism initiative in order to increase visits to the Village and the region.
- Review and update the Village's development fee ordinance.

**STATE OF NEW MEXICO
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**General Fund Summary by Expenditure Function
Community Development Department**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Approved	Approved		Increase	Increase
	June 30, 2021	June 30, 2020	June 30, 2020	(Decrease)	(Decrease)
<i>Salaries and Wages</i>	\$ 531,684	506,752	483,623	24,932	5%
<i>Employee Benefits</i>	269,432	269,599	238,439	(167)	0%
<i>Employee Training Costs</i>	24,000	24,000	9,402	-	0%
<i>Purchased Property Services</i>	17,500	7,500	9,066	10,000	133%
<i>Contractual Services</i>	131,650	198,000	193,064	(66,350)	-34%
<i>Supplies</i>	6,900	9,451	7,039	(2,551)	-27%
<i>Operating Costs</i>	203,151	176,636	127,547	26,515	15%
<i>Capital Outlay</i>	-	-	-	-	0%
<i>Debt Service</i>	-	-	-	-	0%
	\$ 1,184,317	1,191,938	1,068,180	(7,621)	-1%

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
 Community Development Department (411)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
11-411-5110	SALARIES - P&Z COMMISSIONERS	\$ 3,600	-	-	3,600	100%
11-411-5120	SALARIES - FULL TIME POSITIONS	528,084	-	-	528,084	100%
11-411-5130	SALARIES - PART TIME POSITIONS	-	-	-	-	100%
11-411-5371	PLANNING & ZONING COMMISSIONERS	-	3,600	1,470	(3,600)	-100%
11-411-5364	COMMUNITY DEVELOPMENT DIRECTOR	-	70,455	70,463	(70,455)	-100%
11-411-5365	ECONOMIC DEVELOPMENT MANAGER	-	65,881	65,908	(65,881)	-100%
11-411-5368	COMMUNITY PLANNER	-	56,285	51,955	(56,285)	-100%
11-411-5366	CODE ENFORCEMENT SUPERVISOR	-	58,918	60,278	(58,918)	-100%
11-411-5372	CODE ENFORCEMENT SPECIALIST	-	41,210	41,869	(41,210)	-100%
11-411-5367	CODE ENFORCEMENT OFFICER	-	36,138	36,175	(36,138)	-100%
11-411-5373	CODE ENFORCEMENT OFFICER	-	34,195	34,694	(34,195)	-100%
11-411-5374	CODE ENFORCEMENT OFFICER	-	41,807	42,808	(41,807)	-100%
11-411-5376	PLANNING TECHNICIAN	-	37,093	40,372	(37,093)	-100%
11-411-5369	PERMIT TECHNITIOIN	-	33,170	33,236	(33,170)	-100%
11-411-5375	PLANNING INTERN	-	11,000	4,395	(11,000)	-100%
11-411-5380	SUMMER YOUTH WORKERS	-	17,000	-	(17,000)	-100%
Total Salaries and Wages		531,684	506,752	483,623	24,932	5%
Employee Benefits						
11-411-5440	FICA & MEDICARE EXPENSE	40,674	38,767	35,388	1,907	5%
11-411-5441	PERA EXPENSE	100,141	94,135	92,260	6,006	6%
11-411-5442	MEDICAL INSURANCE EXPENSE	125,793	122,632	105,649	3,161	3%
11-411-5443	UNEMPLOYMENT TAX EXPENSE	1,755	1,672	942	83	5%
11-411-5444	WORKERS' COMP INSURANCE EXP	1,069	12,393	4,200	(11,324)	-91%
Total Employee Benefits		269,432	269,599	238,439	(167)	0%
Employee Training Costs						
11-411-5514	TRAINING & SEMINARS	12,000	12,000	3,261	-	0%
11-411-5531	TRAVEL EXPENSE	12,000	12,000	6,141	-	0%
Total Employee Training Costs		24,000	24,000	9,402	-	0%
Purchased Property Services						
11-411-5525	BUILDING & GROUNDS MAINTENANCE	10,500	500	350	10,000	2000%
11-411-5527	FLEET MAINTENANCE	3,000	3,000	5,716	-	0%
11-411-5528	JANITORIAL SUPPLIES/SERVICE	4,000	4,000	3,000	-	0%
Total Purchased Property Services		17,500	7,500	9,066	10,000	133%
Contractual Services						
11-411-5517	PROFESSIONAL SERVICES	110,000	180,000	166,206	(70,000)	-39%
11-411-5520	ATTORNEY FEES	21,650	18,000	26,858	3,650	20%
Total Contractual Services		131,650	198,000	193,064	(66,350)	-34%
Supplies						
11-411-5510	OFFICE SUPPLIES	5,000	6,181	5,110	(1,181)	-19%
11-411-5512	BOOKS & MANUALS	300	500	91	(200)	-40%
11-411-5534	TOOLS & EQUIPMENT	800	2,100	1,803	(1,300)	-62%
11-411-5536	SAFETY EQUIPMENT	800	670	35	130	19%
Total Supplies		6,900	9,451	7,039	(2,551)	-27%

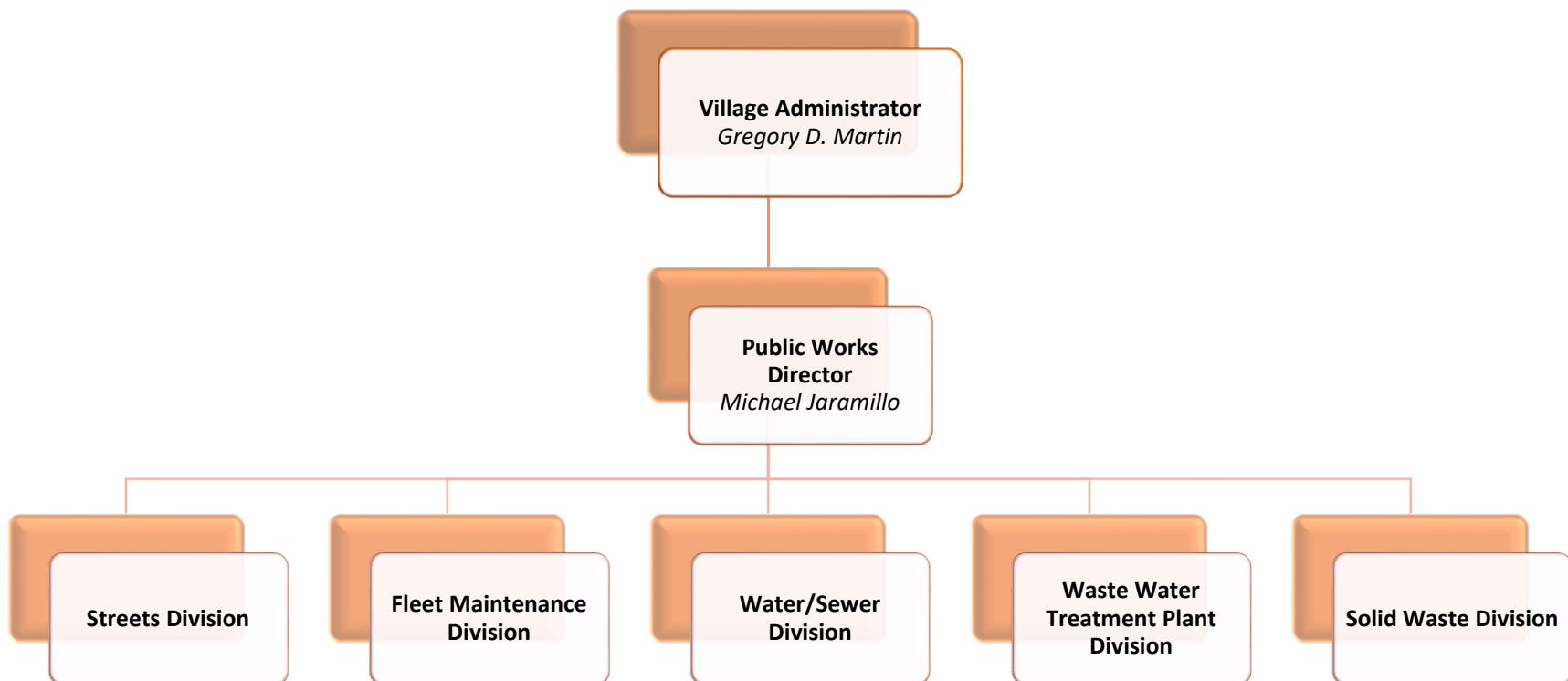
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 Approved Budget
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General Fund (11)
 Community Development Department (411) (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	(Decrease)	Increase (Decrease)	Increase (Decrease)
Operating Costs						
11-411-5502 PROMOTIONAL EXPENSE	3,000	3,000	1,294	-	-	0%
11-411-5511 DATA PROCESSING	30,106	39,000	30,836	(8,894)	-	-23%
11-411-5513 GAS & OIL FOR VEHICLES	10,000	9,000	8,116	1,000	-	11%
11-411-5515 PRINTING & COPYING	2,000	1,500	1,125	500	-	33%
11-411-5516 REPORTING & RECORDING	300	300	250	-	-	0%
11-411-5518 POSTAGE	6,000	5,000	3,062	1,000	-	20%
11-411-5519 UTILITIES	4,164	6,000	3,680	(1,836)	-	-31%
11-411-5521 TELEPHONE EXPENSE	6,200	7,800	7,648	(1,600)	-	-21%
11-411-5522 SUBSCRIPTIONS & DUES	3,000	2,500	1,559	500	-	20%
11-411-5523 INSURANCE & BONDS	24,187	23,459	23,708	728	-	3%
11-411-5524 PUBLICATIONS & ADVERTISING	3,000	3,000	(770)	-	-	0%
11-411-5526 FURNITURE/FIXTURES/EQUIPMENT	37,500	7,978	-	29,522	-	370%
11-411-5530 UNIFORM ALLOWANCE	3,380	3,000	1,902	380	-	13%
11-411-5535 CREDIT CARD FEES	3,200	3,169	3,476	31	-	1%
11-411-5540 OTHER OPERATING COSTS	300	130	192	170	-	131%
11-411-5547 LEASE PURCHASE-COPIER	2,514	3,000	2,446	(486)	-	-16%
11-411-5555 KENNEL FEES	35,000	35,000	31,730	-	-	0%
11-411-5558 NUISANCE REMOVAL	10,000	10,000	-	-	-	0%
11-411-5559 ANIMAL CONTROL OPERATING EXP	1,300	1,300	800	-	-	0%
11-411-5577 ECONOMIC DEVELOPMENT	17,500	12,500	6,493	5,000	-	40%
11-411-5595 MISCELLANEOUS EXPENSE	500	-	-	500	-	100%
Total Operating Costs	203,151	176,636	127,547	26,515	-	15%
Total Community Development Dept Expenditures	\$ 1,184,317	1,191,938	1,068,180	(7,621)	-	-1%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Public Works Department



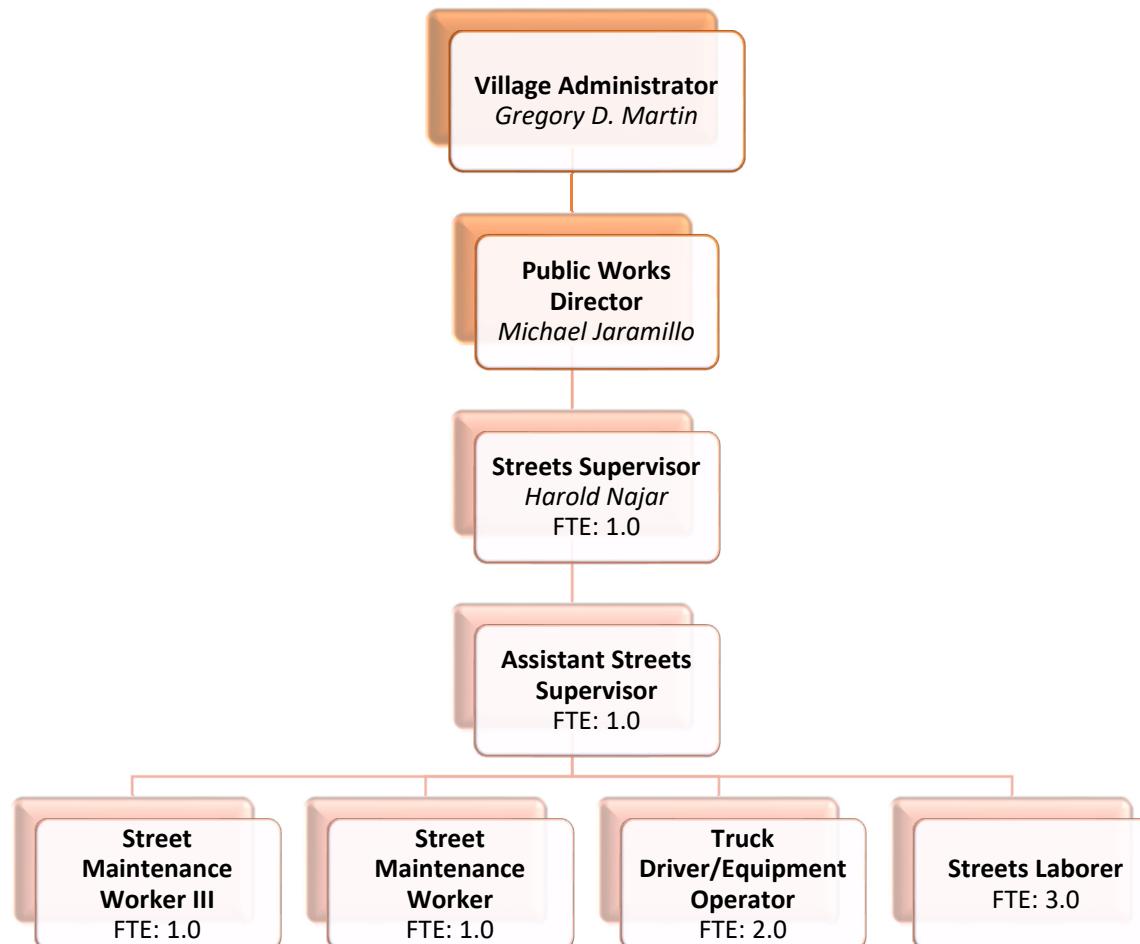
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund Summary by Expenditure Function
Public Works Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)		
Salaries and Wages						
Streets	\$ 336,904	340,078	300,256	(3,174)	-1%	
Fleet Maintenance	231,522	231,447	229,919	75	0%	
Total Salaries and Wages	568,426	571,525	530,175	(3,099)	-1%	
Employee Benefits						
Streets	197,014	206,047	169,674	(9,033)	-4%	
Fleet Maintenance	133,667	137,985	129,548	(4,318)	-3%	
Total Employee Benefits	330,681	344,032	299,222	(13,351)	-8%	
Employee Training Costs						
Streets	3,000	14,200	6,214	(11,200)	-79%	
Fleet Maintenance	3,000	9,500	4,480	(6,500)	-68%	
Total Employee Training Costs	6,000	23,700	10,694	(17,700)	-75%	
Purchased Property Services						
Streets	50,000	60,000	71,987	(10,000)	-17%	
Fleet Maintenance	25,500	33,000	31,712	(7,500)	-23%	
Total Purchased Property Services	75,500	93,000	103,699	(17,500)	-19%	
Contractual Services						
Streets	108,235	125,000	111,196	(16,765)	-13%	
Fleet Maintenance	-	-	-	-	0%	
Total Contractual Services	108,235	125,000	111,196	(16,765)	-13%	
Supplies						
Streets	36,500	48,245	47,377	(11,745)	-24%	
Fleet Maintenance	18,400	20,875	18,898	(2,475)	-12%	
Total Supplies	54,900	69,120	66,275	(14,220)	-21%	
Operating Costs						
Streets	332,967	336,963	342,683	(3,996)	-1%	
Fleet Maintenance	250,509	242,763	271,739	7,746	3%	
Total Operating Costs	583,476	579,726	614,422	3,750	1%	
Capital Outlay						
Streets	-	-	-	-	100%	
Fleet Maintenance	-	597,194	269,569	(597,194)	-100%	
Total Capital Outlay	-	597,194	269,569	(597,194)	-100%	
Debt Service						
Streets	-	-	-	-	0%	
Fleet Maintenance	-	-	-	-	0%	
Total Debt Service	-	-	-	-	0%	
	\$ 1,727,218	2,403,297	2,005,252	(676,079)	-28%	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Streets Division



**STATE OF NEW MEXICO
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Streets Division

Mission:

Protect, provide and manage storm water structures, roadways, pedestrian pathways, and traffic management systems, in order to deliver safe and orderly flow of storm water, vehicles, bicycles, and pedestrian traffic within the Village.

Description:

The Village infrastructure consists of 238 acres of storm water retention ponds, 123 miles of roads, 2,500 streetlights, and 291,861 linear feet of sidewalks.

Goals & Objectives:

- To utilize Pavement Condition Index (PCI) software in understanding and cataloging current and future roadway conditions.
- To inspect, clean and repair storm water systems prior to failure, loss of property, or life.
- To repair or replace street lights not working within 30 days of division notification.
- To upgrade street and traffic control signs as per requirements of the Federal Highway Administration.
- To assist in community emergencies within available resources.
- To assist departments in cost savings measures through parking lot maintenance, building site renovation, or new construction.
- To utilize GIS technology to verify, document and track infrastructure conditions, in order to support the aesthetics and function of the infrastructure.

STATE OF NEW MEXICO
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General Fund (11)
Public Works Department
Streets Division (406)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-406-5120 SALARIES - FULL TIME POSTIONS	\$ 321,904	-	-	321,904	100%	
11-406-5190 SALARIES - OVERTIME	15,000	-	-	15,000	100%	
11-406-5281 STREETS SUPERVISOR	-	60,873	61,751	(60,873)	-100%	
11-406-5288 ASSISTANT STREETS SUPERVISOR	-	45,685	45,826	(45,685)	-100%	
11-406-5285 STREET MAINTENANCE WORKER III	-	37,067	31,351	(37,067)	-100%	
11-406-5284 STREET MAINTENANCE WORKER	-	30,920	14,860	(30,920)	-100%	
11-406-5282 TRUCK DRIVER/EQUIPMENT OPERATOR	-	31,049	21,787	(31,049)	-100%	
11-406-5283 TRUCK DRIVER/EQUIPMENT OPERATOR	-	32,938	31,553	(32,938)	-100%	
11-406-5286 STREETS LABORER	-	28,288	28,298	(28,288)	-100%	
11-406-5287 STREETS LABORER	-	32,855	32,864	(32,855)	-100%	
11-406-5289 STREETS LABORER	-	25,403	16,172	(25,403)	-100%	
11-406-5499 OVERTIME	-	15,000	15,794	(15,000)	-100%	
Total Salaries and Wages	336,904	340,078	300,256	(3,174)	-1%	
Employee Benefits						
11-406-5440 FICA & MEDICARE EXPENSE	24,626	25,633	22,247	(1,007)	-4%	
11-406-5441 PERA EXPENSE	63,158	63,919	54,012	(761)	-1%	
11-406-5442 MEDICAL INSURANCE EXPENSE	75,155	66,619	59,249	8,536	13%	
11-406-5443 UNEMPLOYMENT TAX EXPENSE	1,063	1,106	668	(43)	-4%	
11-406-5444 WORKERS' COMP INSURANCE EXP	33,012	48,770	33,498	(15,758)	-32%	
Total Employee Benefits	197,014	206,047	169,674	(9,033)	-4%	
Employee Training Costs						
11-406-5514 TRAINING & SEMINARS	3,000	14,200	6,214	(11,200)	-79%	
11-406-5531 TRAVEL EXPENSES	-	2,835	-	(2,835)	-100%	
Total Employee Training Costs	3,000	17,035	6,214	(14,035)	-82%	
Purchased Property Services						
11-406-5525 BUILDING & GROUNDS MAINTENANCE	10,000	10,000	14,383	-	0%	
11-406-5527 FLEET MAINTENANCE	40,000	50,000	57,604	(10,000)	-20%	
Total Purchased Property Services	50,000	60,000	71,987	(10,000)	-17%	
Contractual Services						
11-406-5517 PROFESSIONAL SERVICES	108,235	125,000	111,196	(16,765)	-13%	
Total Contractual Services	108,235	125,000	111,196	(16,765)	-13%	
Supplies						
11-406-5510 OFFICE SUPPLIES	2,500	3,500	1,566	(1,000)	-29%	
11-406-5534 TOOLS & EQUIPMENT	23,000	23,000	32,511	-	0%	
11-406-5536 SAFETY EQUIPMENT	6,500	17,400	7,943	(10,900)	-63%	
11-406-5537 CHEMICALS	4,500	4,345	5,357	155	4%	
Total Supplies	36,500	48,245	47,377	(11,745)	-24%	

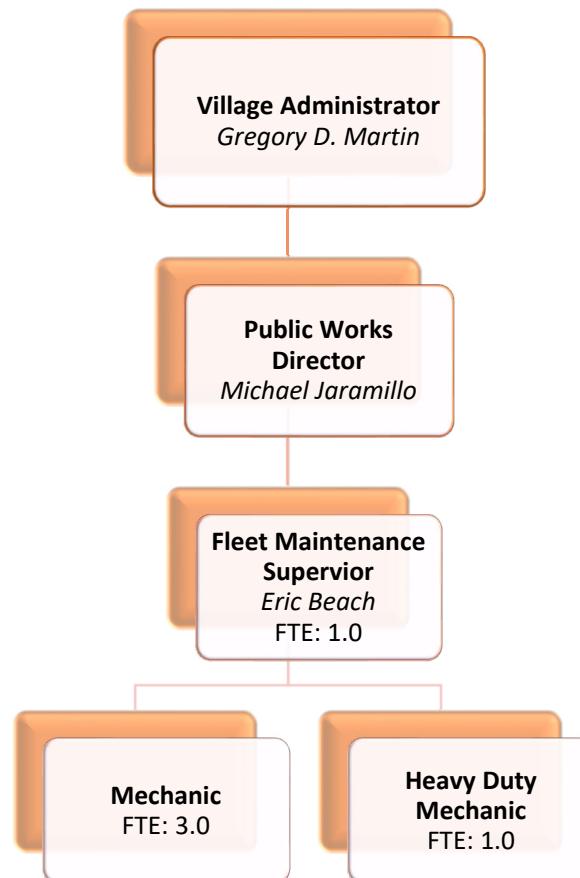
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
 Public Works Department
 Streets Division (406) (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
11-406-5511 DATA PROCESSING	9,017	13,213	1,399	(4,196)	-32%	
11-406-5513 GAS & OIL FOR VEHICLES	25,000	23,000	24,123	2,000	9%	
11-406-5518 POSTAGE	-	50	-	(50)	-100%	
11-406-5519 UTILITIES	210,000	210,000	209,335	-	0%	
11-406-5521 TELEPHONE EXPENSE	6,500	4,500	7,319	2,000	44%	
11-406-5523 INSURANCE & BONDS	22,550	21,569	21,569	981	5%	
11-406-5524 PUBLICATIONS & ADVERTISING	1,000	1,000	1,080	-	0%	
11-406-5530 UNIFORM ALLOWANCE	5,400	5,400	4,488	-	0%	
11-406-5535 ROAD SIGNS	12,500	18,231	14,485	(5,731)	-31%	
11-406-5540 OTHER OPERATING COSTS	1,000	-	581	1,000	100%	
11-406-5543 STREET LIGHT REPAIRS	40,000	40,000	58,304	-	0%	
Total Operating Costs	332,967	336,963	342,683	(3,996)	-1%	
Total Streets Division Expenditures	\$ 1,064,620	1,133,368	1,049,387	(68,748)	-6%	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Fleet Maintenance Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Fleet Maintenance Division

Mission:

The Fleet Maintenance Division is responsible for maintaining safe, reliable vehicles and equipment for all Village of Los Lunas Departments in the most cost-efficient way without sacrificing the safety of the operator or public.

Description:

Services include oil changes, transmission service, tire replacement/repair, tire rotation and balance, tune-ups, state inspections, major/minor engine repairs, and emergency towing. Additional services include hydraulic, pneumatic, electrical, and welding repairs.

Fleet Maintenance personnel maintain an Automotive Service Excellence (ASE) certification in various heavy truck and automotive repair programs. This certification ensures the automotive technicians are qualified and trained to provide the highest possible level of vehicle and equipment repairs, while ensuring that the various departments' needs are met with the highest degree of courtesy and professionalism.

Goals & Objectives:

- To economically and efficiently maintain the equipment needed by all departments so they have the tools necessary to perform their services.
- To keep first responders' vehicles on the road through frequent scheduled preventive maintenance services.
- To utilize Asset Works web-based software in tracking, and scheduling service repairs, while offering department's access to real-time tracking of parts, labor hours, and repair conditions.

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General Fund (11)
Public Works Department
Fleet Maintenance Division (412)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-412-5120 SALARIES - FULL TIME POSITIONS	\$ 223,272	-	-	223,272	100%	
11-412-5190 SALAREIS - OVERTIME	8,250	-	-	8,250	100%	
11-412-5381 FLEET MAINTENANCE SUPERVISOR	-	55,009	55,397	(55,009)	-100%	
11-412-5385 HEAVY DUTY MECHANIC	-	51,554	52,026	(51,554)	-100%	
11-412-5382 MECHANIC	-	35,201	35,238	(35,201)	-100%	
11-412-5383 MECHANIC	-	35,201	35,323	(35,201)	-100%	
11-412-5384 MECHANIC	-	46,232	45,413	(46,232)	-100%	
11-412-5499 OVERTIME	-	8,250	6,522	(8,250)	-100%	
Total Salaries and Wages	231,522	231,447	229,919	75	0%	
Employee Benefits						
11-412-5440 FICA & MEDICARE EXPENSE	17,081	17,495	16,631	(414)	-2%	
11-412-5441 PERA EXPENSE	43,806	43,886	42,757	(80)	0%	
11-412-5442 MEDICAL INSURANCE EXPENSE	63,526	59,179	61,108	4,347	7%	
11-412-5443 UNEMPLOYMENT TAX EXPENSE	737	755	414	(18)	-2%	
11-412-5444 WORKERS' COMP INSURANCE EXP	8,517	16,670	8,638	(8,153)	-49%	
Total Employee Benefits	133,667	137,985	129,548	(4,318)	-3%	
Employee Training Costs						
11-412-5514 TRAINING & SEMINARS	2,000	7,000	4,480	(5,000)	-71%	
11-412-5531 TRAVEL EXPENSES	1,000	2,500	-	(1,500)	-60%	
Total Employee Training Costs	3,000	9,500	4,480	(6,500)	-68%	
Purchased Property Services						
11-412-5525 BUILDING & GROUNDS MAINTENANCE	13,500	18,500	23,592	(5,000)	-27%	
11-412-5527 FLEET MAINTENANCE	10,000	12,000	6,406	(2,000)	-17%	
11-412-5528 JANITORIAL SUPPLIES	2,000	2,500	1,714	(500)	-20%	
Total Purchased Property Services	25,500	33,000	31,712	(7,500)	-23%	
Supplies						
11-412-5510 OFFICE SUPPLIES	1,500	3,000	445	(1,500)	-50%	
11-412-5512 BOOKS & MANUALS	500	375	-	125	33%	
11-412-5534 TOOLS & EQUIPMENT	12,000	12,000	11,740	-	0%	
11-412-5536 SAFETY EQUIPMENT	2,400	3,600	5,419	(1,200)	-33%	
11-412-5537 CHEMICALS	2,000	1,900	1,294	100	5%	
Total Supplies	18,400	20,875	18,898	(2,475)	-12%	
Operating Costs						
11-412-5505 RIO METRO OPERATIONS EXP	180,000	180,000	213,363	-	0%	
11-412-5511 DATA PROCESSING	33,896	23,801	22,695	10,095	42%	
11-412-5513 GAS & OIL FOR VEHICLES	10,500	10,500	8,762	-	0%	
11-412-5519 UTILITIES	10,000	12,500	8,895	(2,500)	-20%	
11-412-5521 TELEPHONE EXPENSE	4,000	3,200	4,491	800	25%	
11-412-5523 INSURANCE & BONDS	7,613	8,455	8,454	(842)	-10%	
11-412-5524 PUBLICATIONS & ADVERTISING	-	-	-	-	100%	
11-412-5530 UNIFORM ALLOWANCE	4,000	4,307	4,704	(307)	-7%	
11-412-5540 OTHER OPERATING COSTS	500	-	375	500	100%	
Total Operating Costs	250,509	242,763	271,739	7,746	3%	
Capital Purchases						
11-412-5681 CAP OUTLAY/BUILDING ADDITION	-	597,194	269,569	(597,194)	-100%	
Total Capital Purchases	-	597,194	269,569	(597,194)	-100%	
Total Fleet Maintenance Division Expenditures	\$ 662,598	1,272,764	955,865	(610,166)	-48%	

Total General Fund Expenditures		\$ 17,536,679	13,495,945	11,572,073	4,040,734	30%
Transfers In/Out						
11-348-3080	TRANSFER FROM WATER/SEWER FND (41)	\$ 360,000	360,000	360,000	-	0%
11-492-6020	TRANSFER TO EMPLOYEE BENEFIT FUND (60)	(290,861)	(312,614)	(312,614)	21,753	-7%
11-492-6030	TRANSFER TO LOCAL LEDA GRT FUND (15)	(1,753,396)	(2,030,365)	(2,030,365)	276,969	-14%
11-492-6040	TRANSFER TO MUSEUM OF HERITAGE ARTS FUND (37)	-	(152,013)	(152,013)	152,013	-100%
11-492-6050	TRANSFER TO I-25 INTERCHANGE CAPITAL PROJECTS I	-	(2,500,000)	(2,500,000)	2,500,000	-100%
11-492-6100	TRANSFER TO VRECC	-	(332)	(331)	332	-100%
Total Transfers In/Out		(1,684,257)	(4,635,324)	(4,635,323)	2,951,067	-64%
Net Change in Fund Balance						
Fund Balance, Beginning of Year		311,605	4,290,124	17,173,423	(3,978,519)	-106%
Fund Balance, End of Year		16,436,786	13,406,670	13,406,670	3,030,116	23%
\$ 16,748,391		17,696,794	30,580,093	(948,403)	-5%	

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Local LEDA GRT Fund

The local LEDA GRT fund was created to manage the Village's contribution, according the Project Participation Agreement (PPA) with Greater Kudu, LLC (Facebook) pursuant to the Local Economic Development Act (LEDA) and Village Ordinances 332 and 400. In accordance with Resolution 16-36, Section 3, local LEDA revenue generated from dedicated gross receipts tax increments may be used for water and sewer infrastructure improvements associated with the new Facebook Data Center construction project in Los Lunas.

Local LEDA GRT Fund Expenditures

The local LEDA GRT fund's budgeted expenditures are projected to be \$7,067,828, an increase of \$3,360,828, or 91%, from the prior year budget and are comprised of capital outlay.

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Local LEDA GRT Fund (15)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Capital Purchases						
15-422-5610	CAP OUT/NM6 RAILPARK WATERLINE	\$ 1,217,493	1,697,000	550,414	(479,507)	-28%
15-422-5601	CAP OUTLAY/TANK 3 SITE IMPROVE	2,426,600	1,400,000	829,802	1,026,600	73%
15-422-5615	CAP OUT/RAIL PK STORAGE TANK 8	2,738,735	200,000	192,000	2,538,735	1269%
15-422-5620	CAP OUTLAY/W INTERCEPTOR STUDY	-	60,000	10,008	(60,000)	-100%
15-422-5625	CAP OUT/LOS MORROS CAPACITY EX	685,000	350,000	43,921	335,000	96%
Total Capital Purchases		\$ 7,067,828	3,707,000	1,626,145	3,360,828	91%
Total Local LEDA GRT Fund Expenditures		\$ 7,067,828	3,707,000	1,626,145	3,360,828	91%
 Transfers In/Out						
15-399-4099	LOCAL LEDA GRT TRANSFER REVENU	\$ 1,753,668	2,030,365	2,030,365	(276,697)	-14%
Total Transfers In/Out		\$ 1,753,668	2,030,365	2,030,365	(276,697)	-14%
Net Change in Fund Balance		\$ (5,314,160)	(1,676,635)	404,220	(3,637,525)	217%
Fund Balance, Beginning of Year		2,317,879	507,846	507,846	1,810,033	356%
Fund Balance, End of Year		\$ (2,996,281)	(1,168,789)	912,066	(1,827,492)	156%

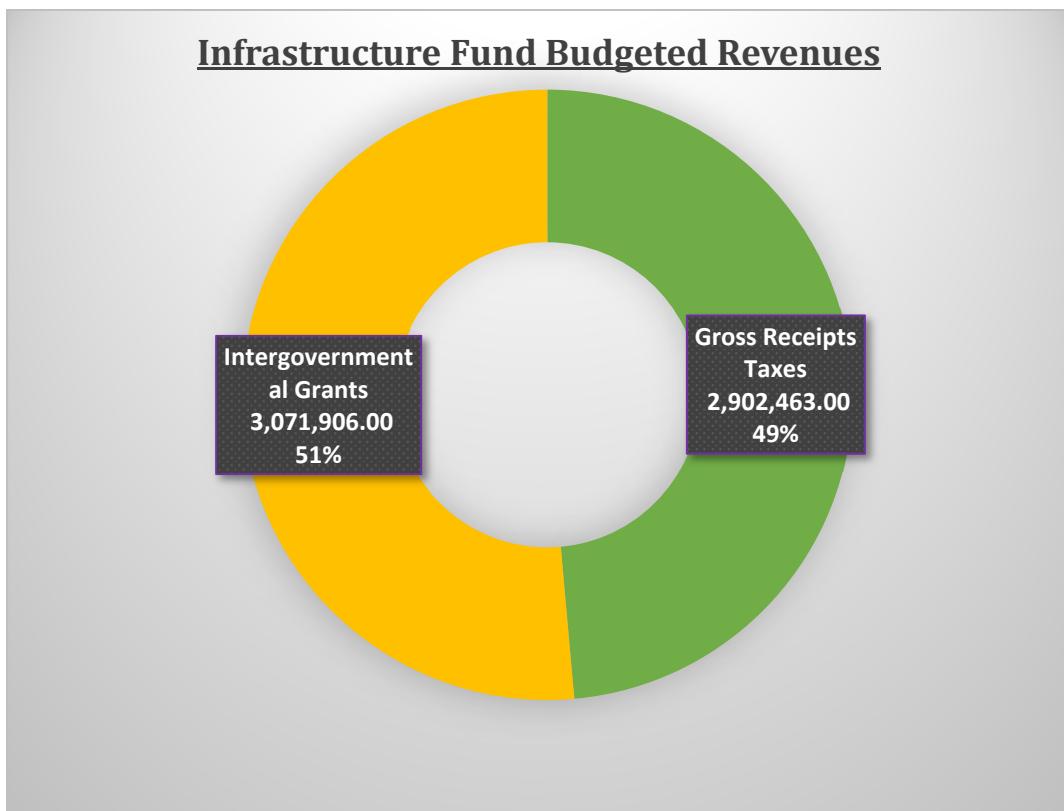
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Infrastructure Fund

The infrastructure fund is used to track infrastructure gross receipts tax revenues, intergovernmental grants received to help to help pay for numerous infrastructure projects, and expenditures to repair and replace sanitary sewer lines, storm sewers other drainage improvements, streets, alleys and acquisition of rights-of-ways, and related facilities.

Infrastructure Fund Revenues

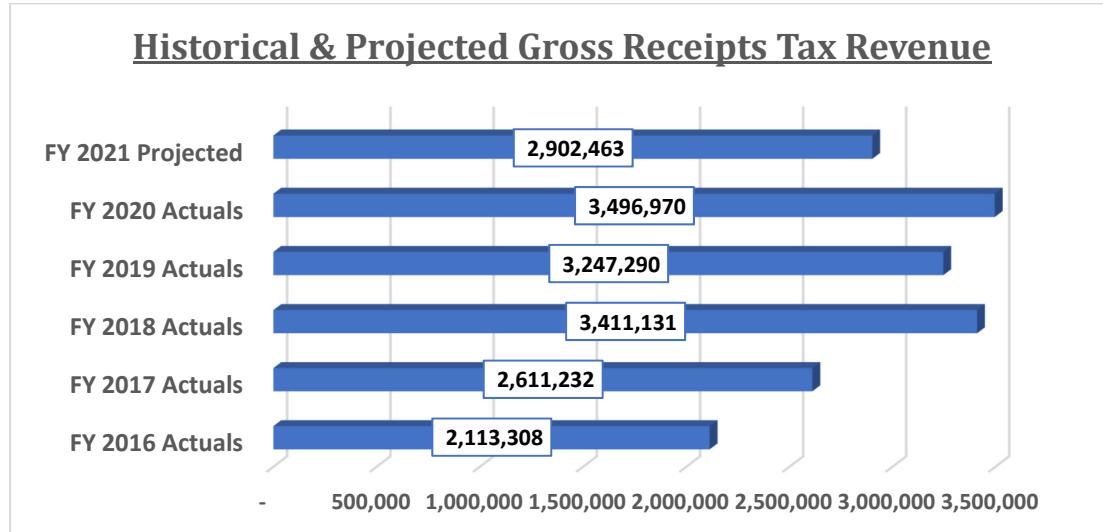
The infrastructure fund's budgeted revenues are projected to be \$5,974,369 and are comprised of gross receipts taxes and intergovernmental grants.



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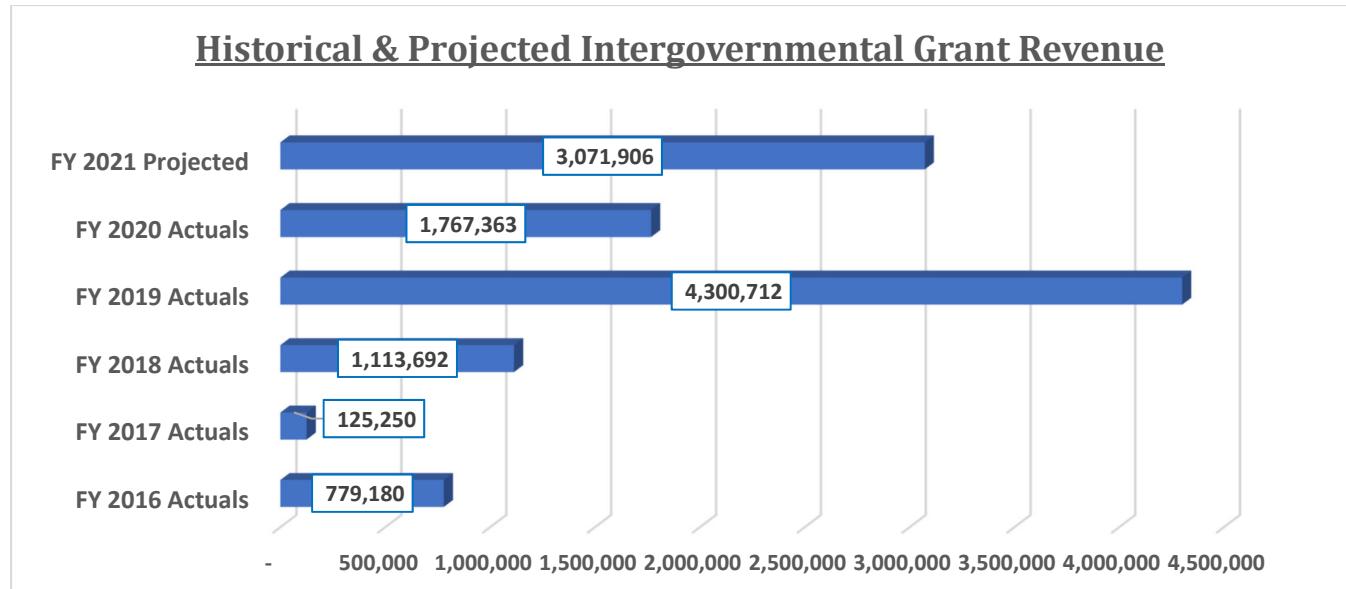
Infrastructure Fund Gross Receipts Tax Revenue

The projected gross receipts tax revenue in the infrastructure fund is estimated to be \$2,902,463, a decrease of \$497,537, or 14.63%, from the prior year budget. Historical gross receipts tax revenue, along with the projected revenues for FY 2021, are presented below:



Infrastructure Fund Intergovernmental Grants

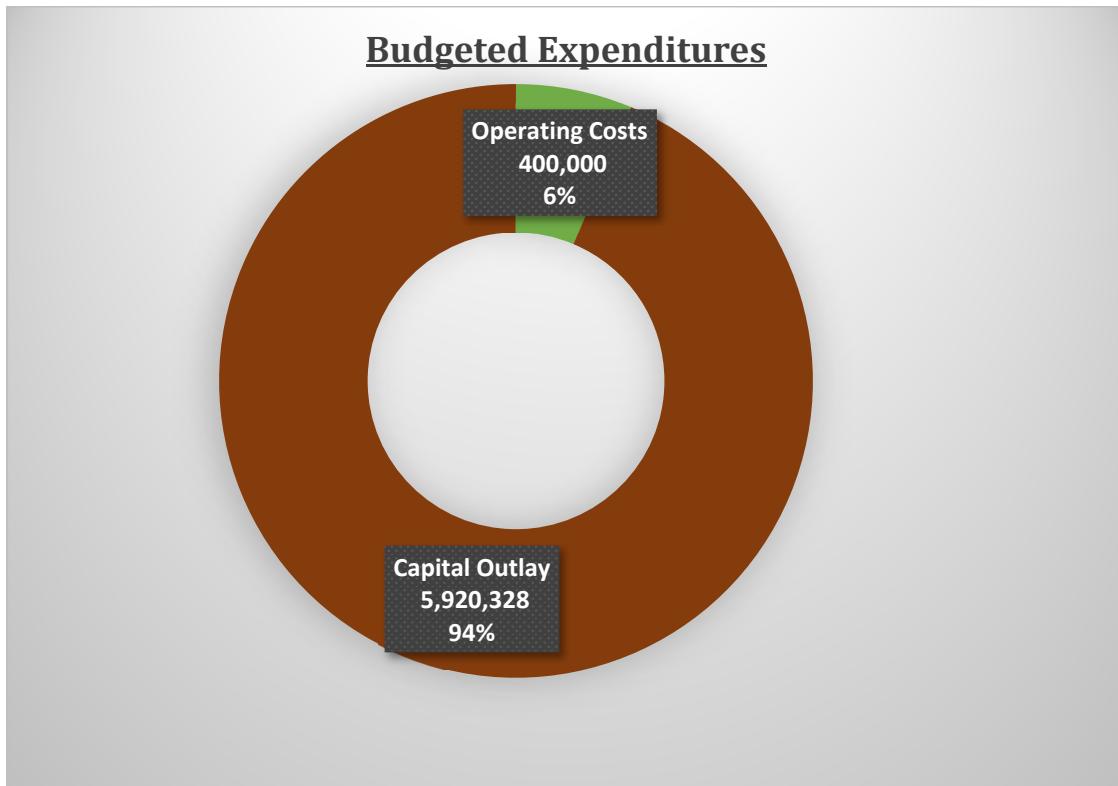
The projected intergovernmental grants in the infrastructure fund is estimated to be \$3,071,906, a decrease of \$2,926,270, or 48.79%, from the prior year budget. Historical intergovernmental grants, along with projected revenues for FY 2021, are presented below:



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Infrastructure Fund Expenditures

The infrastructure fund's budgeted expenditures have been projected to be \$6,320,328 and are comprised of operating costs and capital outlay. The infrastructure fund's primary uses of expenditures are from capital outlay, which accounts for approximately 94% of the infrastructure fund's expenditures.



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Infrastructure Fund (25)
Special Revenue Fund

		Budgeted Amounts	Actual Amounts	\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
Gross Receipts Tax Revenues					
25-320-4143	1/4% SPECIAL GROSS RCPTS TAX	\$ 1,415,868	1,658,750	1,756,987	(242,882) -15%
25-320-4144	1/8% MUNICIPAL SPEC GROSS RCPT	1,533,733	1,758,750	1,792,617	(225,017) -13%
25-406-5516	INFRASTRUCTURE GRT ADMIN FEE	(47,138)	(17,500)	(48,131)	(29,638) 169%
Total Gross Receipts Tax Revenues		2,902,463	3,400,000	3,501,473	(497,537) -15%
Intergovernmental Grants/Distributions					
25-305-4140	HIGHWAY CO-OP	300,066	223,000	66,486	77,066 35%
25-321-4004	NMDOT TIP CAMELOT ROAD EXT REV	-	599,880	680,082	(599,880) -100%
25-321-4006	NMDOT NM 314 BIKE/PEDES IMPROV	170,880	170,880	-	- 0%
25-321-4007	TIP NM314 BIK/PED IMPROV JAMES	1,480,000	1,700,000	124,897	(220,000) -13%
25-322-4001	NMDOT NM 6 TRAIL/SUN RANCH	187,968	187,968	-	- 0%
25-323-4005	NMDOT STPE NM 314 PEDEST IMPRV	-	980,000	1,134,477	(980,000) -100%
25-323-4006	I-25 BEAUTIFICATION PHASE II	-	494,367	540,833	(494,367) -100%
25-323-4008	NMDOT-LOS LENTES/TRANSP BIKE P	-	598,081	28,176	(598,081) -100%
25-323-4010	NMDOT TIP I-25 BEAUTIFICATION	540,992	325,000	-	215,992 66%
25-323-4011	NMDOT TIP SOUTH LOS LENTES	392,000	142,000	-	250,000 176%
25-324-4005	GRANT MAP REVENUE	-	127,000	233,000	(127,000) -100%
25-344-4009	LEGISLATIVE APPROPRIATION	-	450,000	393,400	(450,000) -100%
25-347-4146	STP-E INTERCHANGE/CTHOUSE UTP	-	-	228,214	- 100%
Total Intergovernmental Grants/Distributions		3,071,906	5,998,176	3,429,565	(2,926,270) -49%
Miscellaneous Revenues					
25-306-4060	INTEREST INCOME	-	1,000	-	(1,000) -100%
Total Miscellaneous Revenues			1,000		(1,000) -100%
Total Infrastructure Fund Revenues		\$ 5,974,369	9,399,176	6,931,038	(3,424,807) -36%
Operating Costs					
25-406-5556	OPERATING EXP/HWY RIGHT OF WAY	\$ 400,000	400,000	534,456	- 0%
Total Operating Costs		400,000	400,000	534,456	- 0%
Capital Purchases					
25-406-5601	MAIN STREET LANDSCAPING IMPROV	150,000	150,000	41,766	- 0%
25-406-5602	HWY CO-OP MAESTAS/CASTILLO DR	126,755	-	-	126,755 100%
25-406-5612	PARKING LOT/DRAINAGE IMPROVEME	250,000	250,000	-	- 0%
25-406-5624	TIP MORRIS ROAD EXTENSION CON	-	-	32,514	- 100%
25-406-5627	LEGIS APP/CAMELOT ROAD PHASEII	-	-	134,876	- 100%
25-406-5628	STP-E INTERCHANGE BEAUTIFICATI	-	740,068	595,526	(740,068) -100%
25-406-5634	NM 6/NM 314 DECEL LANE	-	-	11,951	- 100%
25-406-5641	CAPITAL OUTLAY/RIGHT OF WAY	300,000	300,000	312,034	- 0%
25-406-5644	I-25 BEAUTIFICATION PHASE II	-	-	8,345	- 100%
25-406-5648	CAP OUTLAY/NM314 BIKE/PED IMPR	1,850,000	1,850,000	654,879	- 0%
25-406-5652	CAPITAL OUTLAY/STREET IMPROV	1,000,000	1,000,000	15,029	- 0%
25-406-5654	HIGHWAY COOP/CAMINO DEL REY	150,000	297,333	282,154	(147,333) -50%
25-406-5656	STP-E NM 314 PEDESTRIAN IMPROV	-	-	34,221	- 100%
25-406-5661	NMDOT NM 6 TRAIL/ SUN RANCH	220,000	220,000	43,161	- 0%
25-406-5663	NMDOT N NM 314 BIKE/PEDES IMPV	200,000	200,000	43,851	- 0%
25-406-5665	MAP REVENUE/NM 6 DRAINAGE	-	435,521	60,460	(435,521) -100%
25-406-5669	LOS LENTES SE/TRANSP BIKE PATH	500,000	700,001	21,330	(200,001) -29%
25-406-5678	HWY CO-OP/CASTILLO & ENTRADA	107,333	107,333	-	- 0%
25-406-5679	NMDOT TIP S. LOS LENTES ASPEN	390,000	175,000	59,353	215,000 123%
25-406-5684	NMDOT TIP I-25 BEAUTIF PH 3	676,240	383,500	57,390	292,740 76%
Total Capital Purchases		5,920,328	6,808,756	2,408,840	(888,428) -13%
Total Infrastructure Fund Expenditures		\$ 6,320,328	7,208,756	2,943,296	(888,428) -12%
Transfers In/Out					
25-492-6010	TRANS TO 16 GRT REV BOND DEBT	\$ (257,650)	(256,700)	(256,700)	(950) 0%
Total Transfers In/Out		\$ (257,650)	(256,700)	(256,700)	(950) 0%
Net Change in Fund Balance		\$ (603,609)	1,933,720	3,731,042	(2,537,329) -131%
Fund Balance, Beginning of Year		2,057,096	1,542,038	1,542,038	515,058 33%
Fund Balance, End of Year		\$ 1,453,487	3,475,758	5,273,080	(2,022,271) -58%

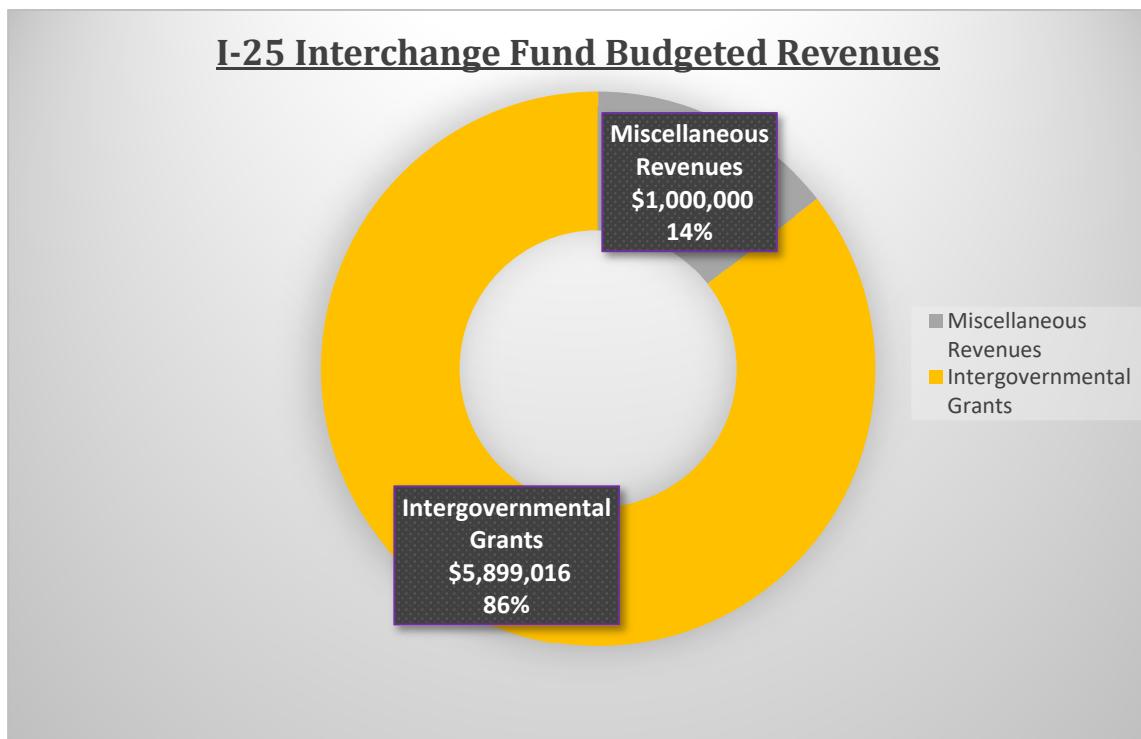
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I-25 Interchange Fund

The I-25 interchange fund is used to track specific revenues and related expenditures to improvements made to a new I-25 interchange in Los Lunas.

I-25 Interchange Fund Revenues

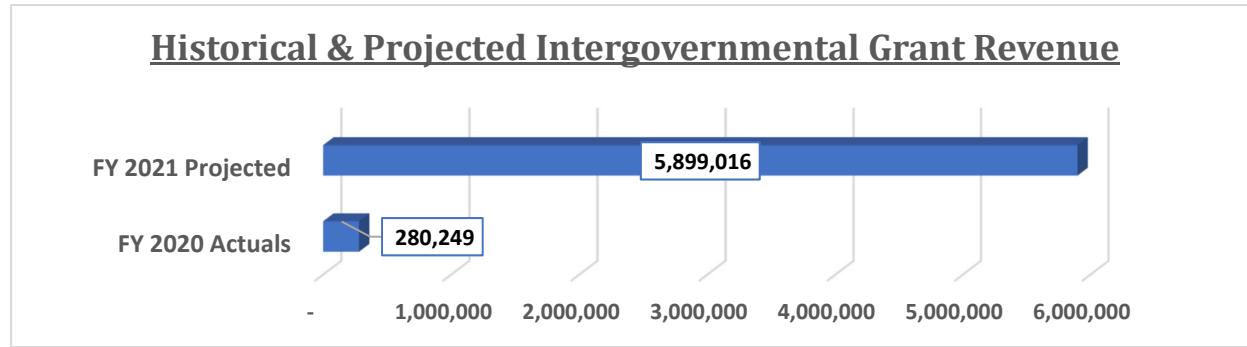
The I-25 interchange fund's budgeted revenues are projected to be \$6,899,016 and are comprised of intergovernmental grants and miscellaneous revenues. The I-25 interchange fund's primary source of revenue is generated from intergovernmental grants, which make up approximately 86% of the fund's total revenues.



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I-25 Interchange Fund Intergovernmental Grants Revenue

The projected gross receipts tax revenue in the I-25 interchange fund is estimated to be \$2,902,463, an increase of \$5,479,016, or 1305%, from the prior year budget. Historical gross receipts tax revenue, along with the projected revenues for FY 2021, are presented below:



I-25 Interchange Fund Expenditures

The I-25 interchange fund's budgeted expenditures have been projected to be \$7,507,182 an increase of \$4,587,182, or 157%, from the prior year budget, and are comprised of capital outlay.

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I-25 Interchange Fund (42)
Capital Projects Fund

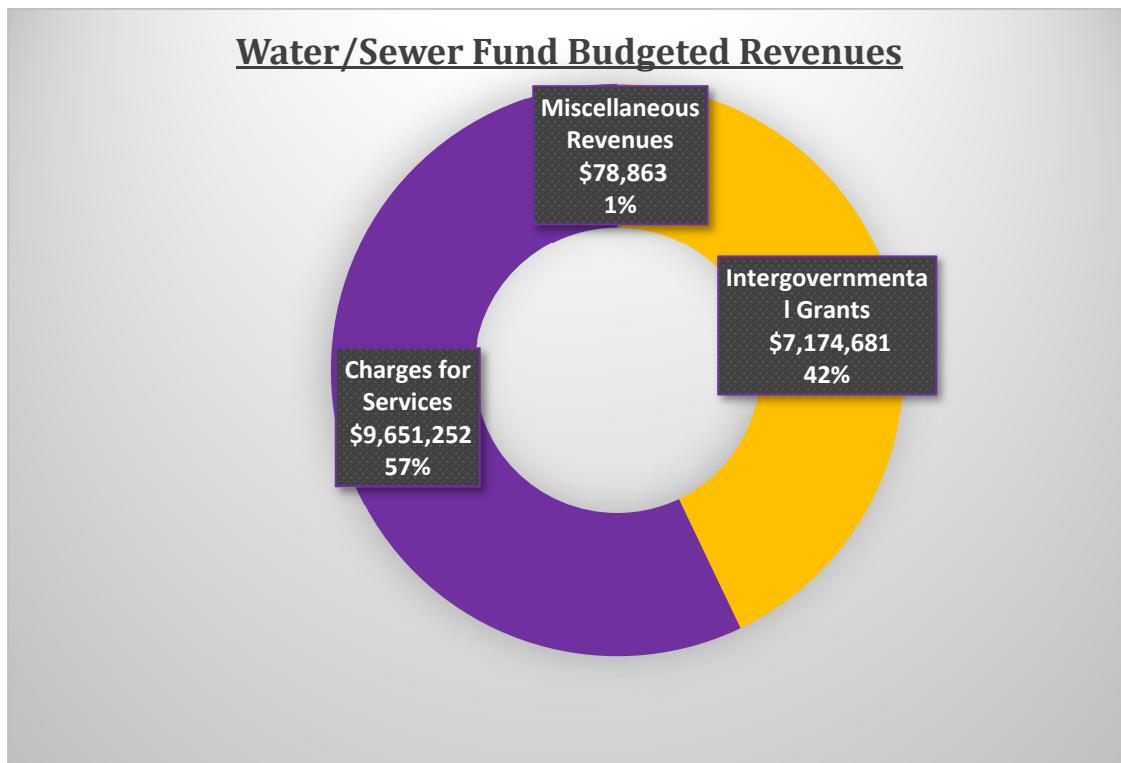
		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020		Increase (Decrease)	Increase (Decrease)
Intergovernmental Grants/Distributions							
42-323-4009	NMDOT E-W CORR ROW ACQUISITION	\$ 3,281,016	170,000	148,556	3,111,016	1830%	
42-323-4010	NMDOT E-W DESIGN	2,500,000	-	-	2,500,000	100%	
42-344-4009	LEGISLATIVE APPROPRIATION	118,000	250,000	131,694	(132,000)	-53%	
Total Intergovernmental Grants/Distributions		5,899,016	420,000	280,250	5,479,016	1305%	
Miscellaneous Revenues							
42-380-4004	VALENCIA COUNTY CONTRIBUTION	1,000,000	-	-	1,000,000	100%	
Total Miscellaneous Revenues		1,000,000	-	-	1,000,000	100%	
Total I-25 Interchange Fund Revenues		\$ 6,899,016	420,000	280,250	6,479,016	1543%	
Capital Purchases							
42-406-5667	I-25 INTERCHANGE/ E-W CORRIDOR	3,500,000	597,955	606,713	2,902,045	485%	
42-406-5668	LEG APPROPRIATION - IACR STUDY	50,000	250,000	76,602	(200,000)	-80%	
42-406-5675	NMDOT E-W CORR ROW ACQUISITION	3,957,182	2,072,045	144,234	1,885,137	91%	
Total Capital Purchases		7,507,182	2,920,000	827,549	4,587,182	157%	
Total I-25 Interchange Fund Expenditures		\$ 7,507,182	2,920,000	827,549	4,587,182	157%	
Transfers In/Out							
42-348-6020	TRANSFER FROM GENERAL FUND	\$ -	(2,500,000)	(2,500,000)	2,500,000	-100%	
Total Transfers In/Out		\$ -	(2,500,000)	(2,500,000)	2,500,000	-100%	
Net Change in Fund Balance		\$ (608,166)	(5,000,000)	(3,047,299)	4,391,834	-88%	
Fund Balance, Beginning of Year		-		-		100%	
Fund Balance, End of Year		\$ (608,166)	(5,000,000)	(3,047,299)	4,391,834	-88%	

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Water/Sewer Fund

The water/sewer fund is used to account for financial resources and uses for the provisions of water and sewer services to Village residents.

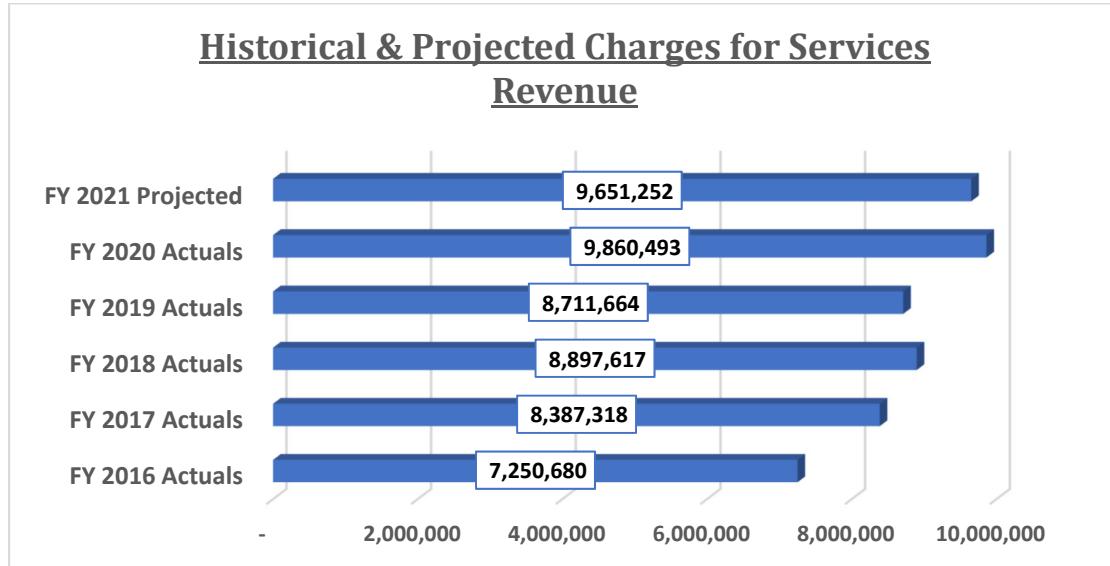
The water/sewer fund's budgeted revenues are projected to be \$16,904,796 and are comprised of charges for services, intergovernmental grants, and miscellaneous revenue. The water/sewer fund's primary sources of revenue are generated from charges for services and intergovernmental grants. These two categories of revenue account for approximately 99% of the water/sewer fund's revenues.



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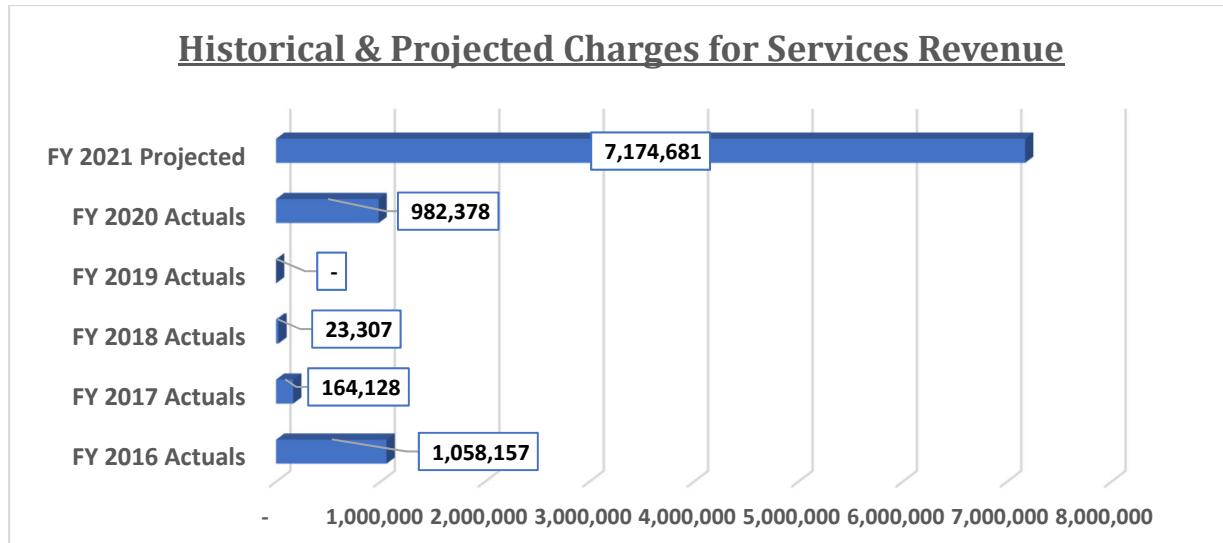
Charges for Services Revenue (Water/Sewer Fund)

The projected charges for services revenue in the water/sewer fund is estimated to be \$9,651,252, an increase of \$1,299,479, or 16.56%, from the prior year budget. Historical charges for services revenue along with the projected revenues for FY 2021 is presented below:



Intergovernmental Grant Revenue (Water/Sewer Fund)

The projected intergovernmental grants revenue in the water/sewer fund is estimated to be \$7,174,681, a decrease of \$2,743,181, or 27.66%, from the prior year budget. Historical intergovernmental grants revenue, along with the projected revenues for FY 2021, is presented below:



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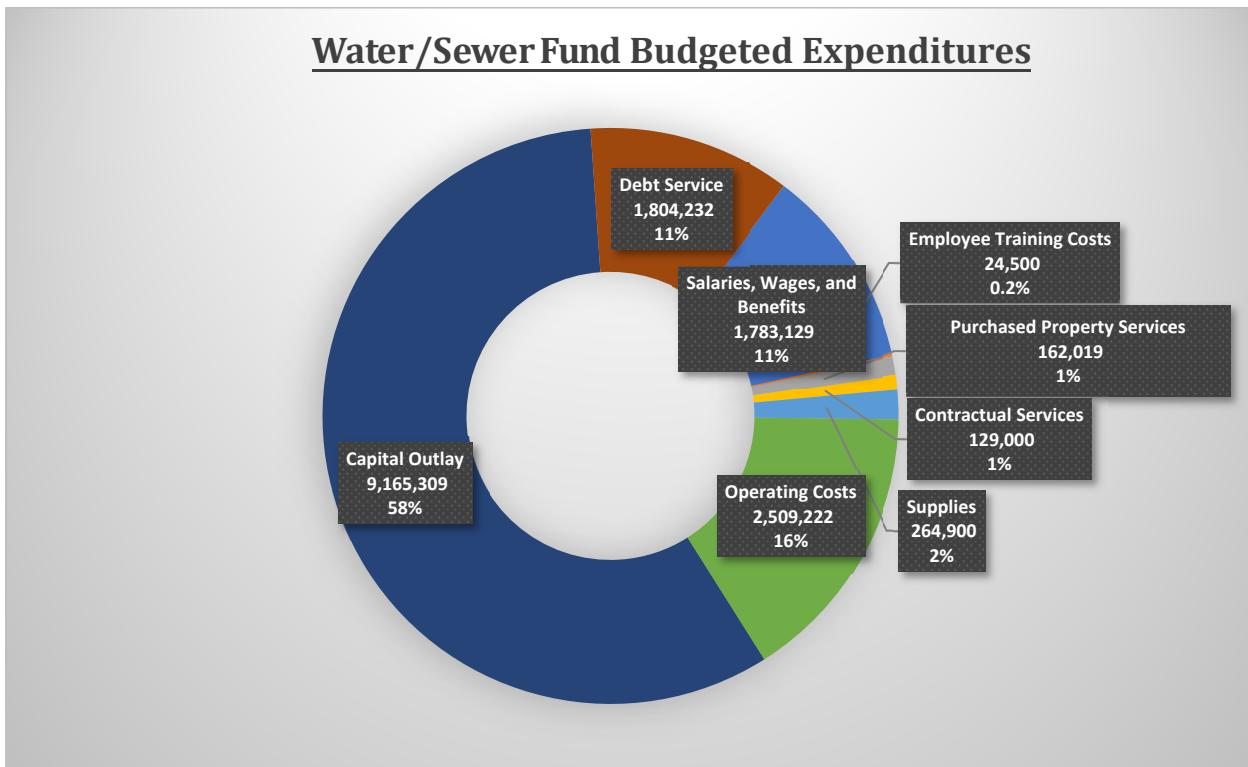
**Water/Sewer Fund (41)
Schedule of Revenues**

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020		Increase (Decrease)	Increase (Decrease)
Intergovernmental Grants/Distributions							
41-356-4008	EASTSIDE WATER LINE PROJ LOAN	\$ -	2,129,712	1,770,041	(2,129,712)	-100%	
41-356-4009	LEGISLATIVE/CENTRAL RAIL PARK	1,500,000	-	-	1,500,000	100%	
41-356-4050	EASTSIDE WATER LINE PROJ PH	2,500,000	-	-	2,500,000	100%	
41-356-4060	NMED LOAN REV/EFFLUENT LN REPL	-	582,600	221,639	(582,600)	-100%	
41-356-4070	NMED LOAN REV/SLUDGE MGT CONST	300,000	5,830,869	3,160,698	(5,530,869)	-95%	
41-387-4009	BOR WATER WISE GRANT REVENUE	74,681	74,681	-	-	0%	
41-388-4009	WATER CONSERVATION GRANT AWARD	-	-	-	-	100%	
41-389-4009	CENTRAL NM RAIL PARK EDA GRANT	1,300,000	1,300,000	-	-	0%	
41-390-4009	CENTRAL NM RAIL PARK SEWER EXTENSION	1,500,000	-	-	1,500,000	100%	
Total Intergovernmental Grants/Distributions		7,174,681	9,917,862	5,152,378	(2,743,181)	-28%	
Charges for Services							
41-351-4010	SEWER SALES	3,839,529	3,254,687	3,835,241	584,842	18%	
41-351-4020	SEWER CONNECTION FEES	20,000	16,314	29,550	3,686	23%	
41-351-4030	SEWER PENALTIES	25,000	25,000	24,973	-	0%	
41-351-4080	SEWER IMPACT FEES	175,000	125,000	344,307	50,000	40%	
41-352-4010	WATER SALES	4,874,559	4,341,179	5,019,696	533,380	12%	
41-352-4020	WATER CONNECTION FEES	86,904	70,000	108,444	16,904	24%	
41-352-4030	WATER PENALTIES	36,000	36,000	34,501	-	0%	
41-352-4050	NSF CHECK CHARGE	8,555	4,500	8,256	4,055	90%	
41-352-4080	WATER IMPACT FEES	150,000	100,000	252,856	50,000	50%	
41-353-4010	GROSS RECEIPTS TAX BILLED	435,705	379,093	442,545	56,612	15%	
41-370-4011	OTHER CHARGES FOR SERVICES	-	-	200	-	100%	
Total Charges for Services		9,651,252	8,351,773	10,100,569	1,299,479	16%	
Miscellaneous Revenues							
41-306-4060	INTEREST INCOME	1,981	10,000	10,191	(8,019)	-80%	
41-306-4062	METER DEPOST INTEREST	130	100	149	30	30%	
41-352-4025	WATER RIGHTS INCOME	50,000	50,000	160,788	-	0%	
41-352-4156	WATER DISPENSER REVENUES	1,752	2,000	1,550	(248)	-12%	
41-352-4157	EFFLUENT DISPENSER REVENUES	10,000	-	-	10,000	100%	
41-370-4010	MISCELLANEOUS REVENUE	-	-	533	-	100%	
41-370-4090	WATER TANK CHAMPIONSHIP PRO	15,000	15,000	-	-	0%	
Total Miscellaneous Revenues		78,863	77,100	173,211	1,763	2%	
Total Water/Sewer Revenues		\$ 16,904,796	18,346,735	15,426,158	(1,441,939)	-8%	

**STATE OF NEW MEXICO
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Water/Sewer Fund

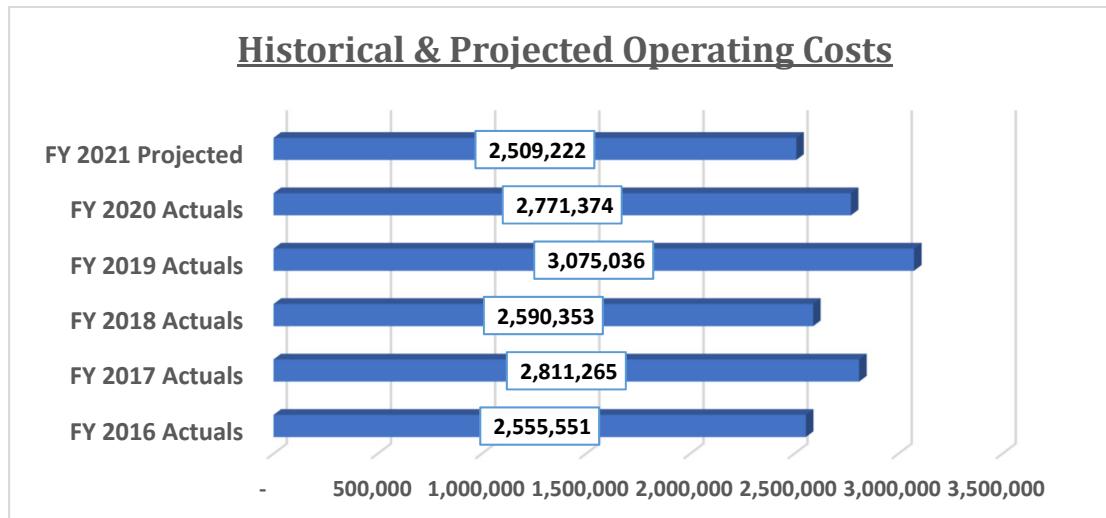
The water/sewer fund's budgeted expenditures are projected to be \$15,842,311 and are comprised of salaries, wages, and benefits, operating costs, purchased property services, contractual services, supplies, employee training costs, debt service, and capital outlay. The water/sewer fund's primary uses of expenditures are generated from capital outlay, operating costs, and debt service payments. These three categories of expenditures account for approximately 85% of the water/sewer fund's expenditures.



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Capital Outlay (Water/Sewer Fund)

The projected capital outlay expenditures in the water/sewer fund are estimated to be \$9,165,309, a decrease of \$3,302,023, or 26.49% from the prior year budget. Historical capital outlay expenditures, along with the projected expenditures for FY 2021, has been presented below:



Operating Costs (Water/Sewer Fund)

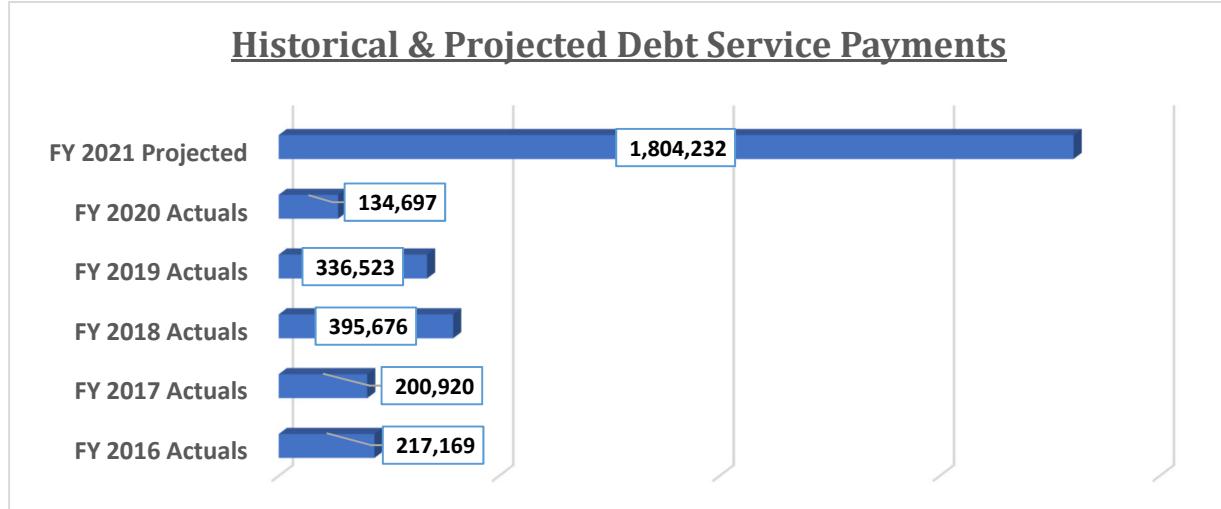
The projected operating costs in the water/sewer fund are estimated to be \$2,509,222, a decrease of \$354,989, or 12.39%, from the prior year budget. Historical operating costs, along with the projected expenditures for FY 2021, is presented below:



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Debt Service Payments (Water/Sewer Fund)

The projected debt service payments in the water/sewer fund is estimated to be \$1,804,232, an increase of \$149,155, or 9.01% from the prior year budget. Historical debt service payments along, with the projected expenditures for FY 2021, is presented below:



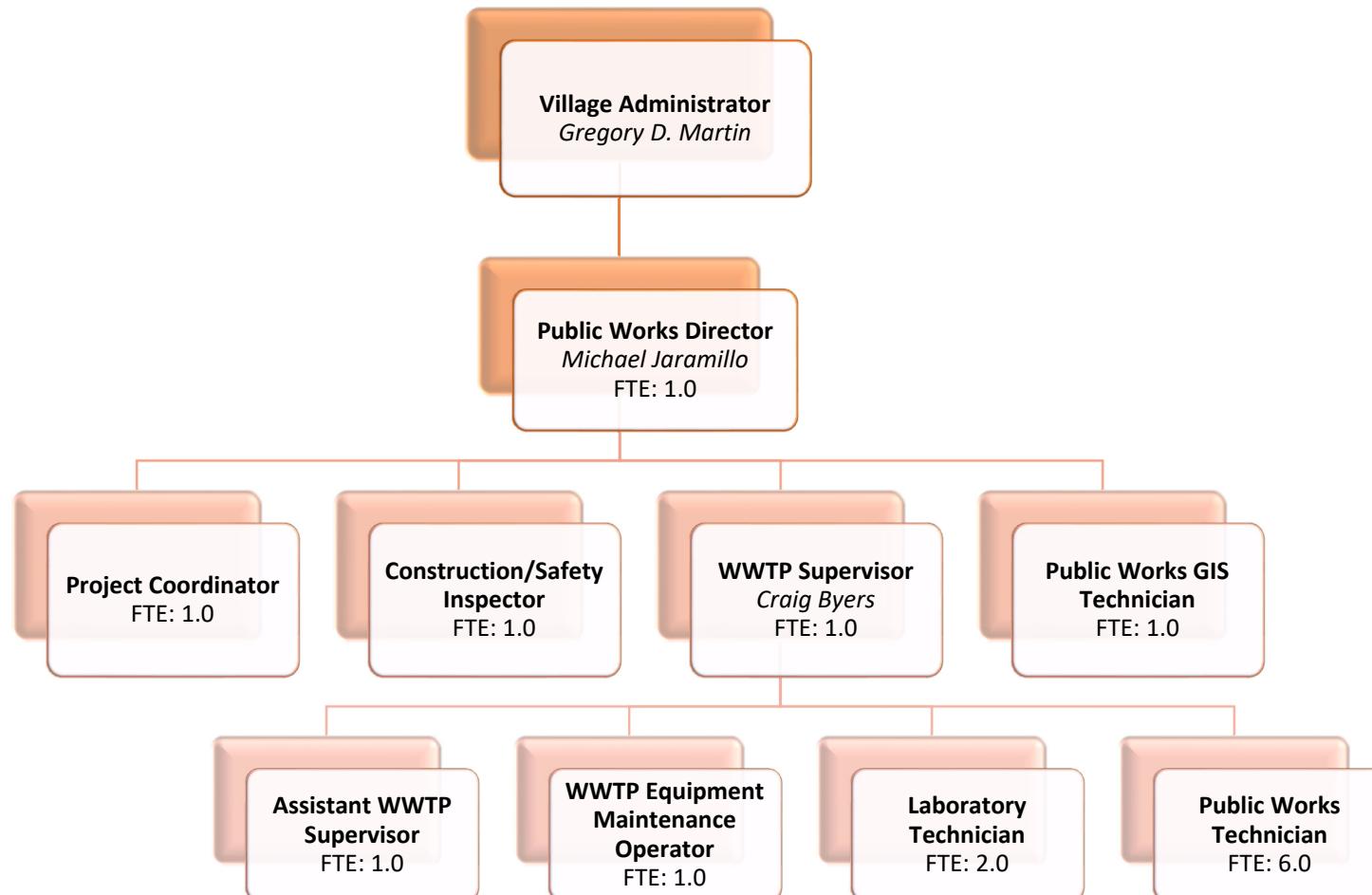
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Water/Sewer Fund Summary by Expenditure Function
Public Works Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
<i>Salaries and Wages</i>						
Waste Water Treatment Plant	\$ 668,712	595,197	586,019	73,515	12%	
Water/Sewer	491,274	411,502	420,554	79,772	19%	
Total Salaries and Wages	1,159,986	1,006,699	1,006,573	153,287	15%	
<i>Employee Benefits</i>						
Waste Water Treatment Plant	347,741	325,704	282,119	22,037	7%	
Water/Sewer	275,402	242,918	213,725	32,484	13%	
Total Employee Benefits	623,143	568,622	495,844	54,521	10%	
<i>Employee Training Costs</i>						
Waste Water Treatment Plant	14,500	16,500	5,091	(2,000)	-12%	
Water/Sewer	10,000	10,500	3,735	(500)	-5%	
Total Employee Training Costs	24,500	27,000	8,826	(2,500)	-9%	
<i>Purchased Property Services</i>						
Waste Water Treatment Plant	100,519	100,519	91,254	-	0%	
Water/Sewer	61,500	61,500	38,978	-	0%	
Total Purchased Property Services	162,019	162,019	130,232	-	0%	
<i>Contractual Services</i>						
Waste Water Treatment Plant	24,000	24,000	39,488	-	0%	
Water/Sewer	105,000	140,000	129,598	(35,000)	-25%	
Total Contractual Services	129,000	164,000	169,086	(35,000)	-21%	
<i>Supplies</i>						
Waste Water Treatment Plant	90,900	96,800	86,564	(5,900)	-6%	
Water/Sewer	174,000	202,801	141,340	(28,801)	-14%	
Total Supplies	264,900	299,601	227,904	(34,701)	-12%	
<i>Operating Costs</i>						
Waste Water Treatment Plant	937,077	979,470	941,628	(42,393)	-4%	
Water/Sewer	1,572,145	1,884,741	1,917,673	(312,596)	-17%	
Total Operating Costs	2,509,222	2,864,211	2,859,301	(354,989)	-12%	
<i>Capital Outlay</i>						
Waste Water Treatment Plant	995,000	6,072,952	4,683,693	(5,077,952)	-84%	
Water/Sewer	8,170,309	6,394,380	3,461,046	1,775,929	28%	
Total Capital Outlay	9,165,309	12,467,332	8,144,739	(3,302,023)	-26%	
<i>Debt Service</i>						
Waste Water Treatment Plant	951,013	951,013	951,012	-	0%	
Water/Sewer	853,219	704,064	726,044	149,155	21%	
Total Debt Service	1,804,232	1,655,077	1,677,056	149,155	9%	
	\$ 15,842,311	19,214,561	14,719,561	(3,372,250)	-18%	

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Waste Water Treatment Plant Division



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Waste Water Treatment Plant Division

Mission:

Provide excellence in quality and service to customers at a minimal cost while protecting the environment and exceeding at quality standards.

Description:

The Village of Los Lunas operates two wastewater treatment plants, the original activated sludge treatment plant and the newer membrane bioreactor (MBR) treatment plant. The two plants operate in tandem as separate plants to treat the wastewater (solids and liquids) generated by over 6,000 residential and commercial customers. Liquid effluent is disinfected within each respective plant and blended prior to discharge into the Rio Grande. Solids are treated, and, after final digestion process, transported and land-applied to the 220-acre sludge disposal site south of NM 6, west of the Village.

Goals & Objectives:

- Provide the safety equipment and training to meet OSHA requirements for employees, and to maintain an accident free workplace.
- Meet Environmental Protection Agency and the State Environmental Department regulations in regards to water quality.
- Access training and certify professionals to the highest level in order to enhance their ability to operate the treatment system and improve the efficiency of operations.
- Maintain a grease trap inspection program in reducing sewer line maintenance problems from commercial business.
- Inspect and maintain 23 lift stations.

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Water/Sewer Fund (41)
 Waste Water Treatment Plant (WWTP) Division (421)
 Enterprise Fund

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages							
41-421-5120	SALARIES - FULL TIME POSITIONS	\$ 645,112	-	-	645,112	100%	
41-421-5190	SALARIES - OVERTIME	23,600	-	-	23,600	100%	
41-421-5426	PUBLIC WORKS DIRECTOR	-	93,591	95,767	(93,591)	-100%	
41-421-5448	CONSTRUCTION/SAFETY INSPECTOR	-	54,462	54,689	(54,462)	-100%	
41-421-5446	WWTP SUPERVISOR	-	49,872	50,148	(49,872)	-100%	
41-421-5437	PUBLIC WORKS GIS TECHNICIAN	-	51,477	51,551	(51,477)	-100%	
41-421-5429	ASSISTANT WWTP SUPERVISOR	-	46,856	46,995	(46,856)	-100%	
41-421-5433	EQUIPMENT MAINTENANCE OPERATOR	-	39,289	39,301	(39,289)	-100%	
41-421-5428	LABORATORY TECHNICIAN	-	37,179	37,352	(37,179)	-100%	
41-421-5432	LABORATORY TECHNICIAN	-	36,109	36,351	(36,109)	-100%	
41-421-5430	PUBLIC WORKS TECHNICIAN	-	33,046	33,244	(33,046)	-100%	
41-421-5431	PUBLIC WORKS TECHNICIAN	-	30,739	21,373	(30,739)	-100%	
41-421-5434	PUBLIC WORKS TECHNICIAN	-	32,957	34,980	(32,957)	-100%	
41-421-5439	PUBLIC WORKS TECHNICIAN	-	32,957	33,814	(32,957)	-100%	
41-421-5438	ADMINISTRATIVE ASSISTANT	-	33,063	33,089	(33,063)	-100%	
41-421-5499	OVERTIME/WWTP	-	23,600	17,365	(23,600)	-100%	
Total Salaries and Wages		668,712	595,197	586,019	73,515	12%	
Employee Benefits							
41-421-5440	FICA & MEDICARE EXPENSE	49,352	45,532	42,746	3,820	8%	
41-421-5441	PERA EXPENSE	126,571	112,390	108,687	14,181	13%	
41-421-5442	MEDICAL INSURANCE EXPENSE	155,532	129,328	115,240	26,204	20%	
41-421-5443	UNEMPLOYMENT TAX EXPENSE	2,129	1,964	1,118	165	8%	
41-421-5444	WORKERS' COMP INSURANCE EXP	14,157	36,490	14,328	(22,333)	-61%	
Total Employee Benefits		347,741	325,704	282,119	22,037	7%	
Employee Training Costs							
41-421-5514	TRAINING & SEMINARS	8,500	10,000	2,582	(1,500)	-15%	
41-421-5531	TRAVEL EXPENSES	6,000	6,500	2,509	(500)	-8%	
Total Employee Training Costs		14,500	16,500	5,091	(2,000)	-12%	
Purchased Property Services							
41-421-5525	BUILDING & GROUNDS MAINTENANCE	50,000	50,000	46,711	-	0%	
41-421-5527	FLEET MAINTENANCE	47,519	47,519	42,903	-	0%	
41-421-5528	JANITORIAL SUPPLIES	3,000	3,000	1,640	-	0%	
Total Purchased Property Services		100,519	100,519	91,254	-	0%	
Supplies							
41-421-5510	OFFICE SUPPLIES	5,400	6,000	4,257	(600)	-10%	
41-421-5512	BOOKS & MANUALS	500	1,000	175	(500)	-50%	
41-421-5534	TOOLS & EQUIPMENT	5,000	6,500	7,405	(1,500)	-23%	
41-421-5536	SAFETY EQUIPMENT	15,000	18,300	14,378	(3,300)	-18%	
41-421-5537	CHEMICALS	35,000	35,000	34,306	-	0%	
41-421-5541	LAB SUPPLIES	30,000	30,000	26,043	-	0%	
Total Supplies		90,900	96,800	86,564	(5,900)	-6%	
Contractual Services							
41-421-5517	PROFESSIONAL SERVICES	24,000	24,000	39,488	-	0%	
Total Contractual Services		24,000	24,000	39,488	-	0%	
Operating Costs							
41-421-5511	DATA PROCESSING	39,810	27,623	16,619	12,187	44%	
41-421-5513	GAS & OIL FOR VEHICLES	21,000	21,000	14,901	-	0%	
41-421-5515	PRINTING & COPYING	1,500	1,500	1,438	-	0%	
41-421-5518	POSTAGE	3,000	3,000	1,613	-	0%	
41-421-5519	WWTP ELECTRIC POWER	395,000	395,000	389,724	-	0%	
41-421-5521	TELEPHONE EXPENSE	12,000	12,000	13,641	-	0%	
41-421-5522	SUBSCRIPTIONS & DUES	2,000	2,000	885	-	0%	
41-421-5523	INSURANCE & BONDS	68,172	63,525	63,525	4,647	7%	
41-421-5524	PUBLICATIONS & ADVERTISING	3,500	5,000	1,592	(1,500)	-30%	
41-421-5529	WWTP GAS/WATER EXPENSE	22,500	22,500	11,760	-	0%	
41-421-5530	UNIFORM ALLOWANCE	8,000	8,000	7,121	-	0%	
41-421-5539	SYSTEMS MAINTANENCE	125,000	125,675	126,943	(675)	-1%	
41-421-5540	OTHER OPERATING COSTS	500	1,500	719	(1,000)	-67%	
41-421-5551	BOOKKEEPING CHARGES	235,095	291,147	291,147	(56,052)	-19%	
Total Operating Costs		937,077	979,470	941,628	(42,393)	-4%	

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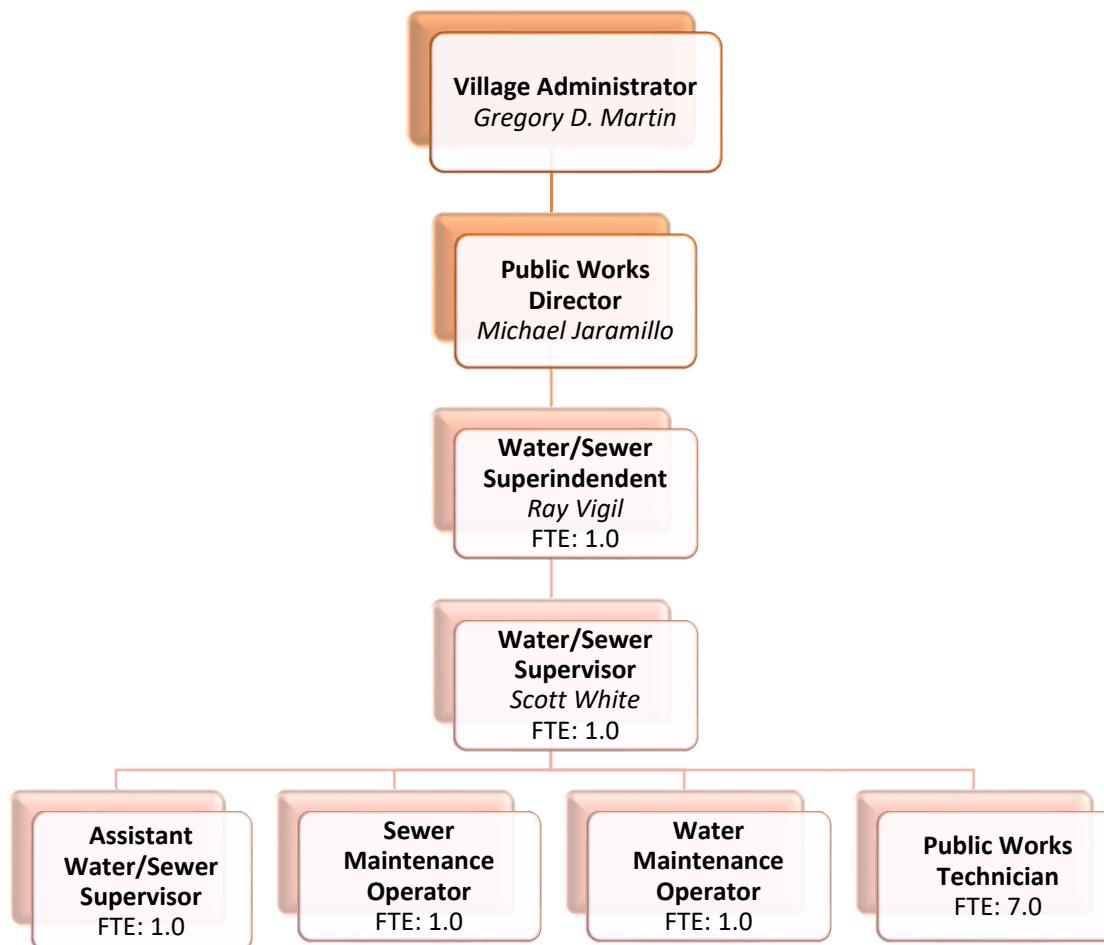
Water/Sewer Fund (41)

Waste Water Treatment Plant (WWTP) Division (421) (Continued)
Enterprise Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Capital Purchases						
41-421-5621	CAPITAL OUTLAY/DRYING BED REHAB	100,000	-	-	100,000	100%
41-421-5622	CAPITAL OUTLAY/UT METER EQUIP	10,000	-	-	10,000	100%
41-421-5623	CAP OUTLAY/SLUDGE MANAGEMENT	450,000	5,134,300	3,233,761	(4,684,300)	-91%
41-421-5624	CAP OUTLAY/EFFLUENT TANK BOR	-	284,104	327,589	(284,104)	-100%
41-421-5625	CAPITAL OUTLAY/ROLL OFF TRUCK	185,000	-	-	185,000	100%
41-421-5632	CAP OUTLAY/EFFLUENT LINE PROJE	-	654,548	1,122,343	(654,548)	-100%
41-421-5682	CAP OUTLAY/PUBLIC WORKS OFFICE	250,000	-	-	250,000	100%
Total Capital Purchases		995,000	6,072,952	4,683,693	(5,077,952)	-84%
Debt Service						
41-421-5582	CWSRF 007 PRINCIPAL PAYMENT	844,075	834,066	824,176	10,009	1%
41-421-5583	SRF LOAN PAYMENTS-WWTP PLANT	-	-	-	-	100%
41-421-5584	CWSRF 007 INTEREST PAYMENT	66,123	72,312	78,427	(6,189)	-9%
41-421-5585	CWSRF 007 ADMINISTRATIVE FEE	40,815	44,635	48,409	(3,820)	-9%
Total Debt Service		951,013	951,013	951,012	-	0%
Total WWTP Division Expenditures		\$ 4,129,462	9,037,636	7,536,126	(5,032,693)	-56%

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Water/Sewer Division



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Water/Sewer Division

Mission:

Provide excellence in quality and service to customers at a minimal cost while protecting the environment and exceeding all quality standards.

Description:

The Water/Sewer Division provides residential and commercial water and sewer utilities to over 6,000 customers. Staff personnel operate and maintain a water and sanitary sewer collection system consisting of the following:

Water System:

- 5 pressure zones
- 6 steel water storage tanks
- 4 wells
- 4 arsenic treatment plants, one per well
- 1 booster station
- Approximately 126 miles of water lines
- Approximately 760 fire hydrants

Sanitary Sewer Collection System:

- Approximately 94 miles of sanitary sewer lines (including interceptions)
- Approximately 2,075 manholes

Goals & Objectives:

- Provide customers with excellence in water quality and uninterrupted water service delivery.
- Continue to improve and update the Village's distribution system, adding larger lines and new interceptors.
- Maintain and provide personnel with the proper training to ensure effective operation and staying in compliance with all New Mexico Environment Department and Environmental Protection Agency regulations.
- Improve response time in shutting off water and restoring water during water breaks, in order to minimize water loss.

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Water/Sewer Fund (41)
Water/Sewer Division (422)
Enterprise Fund

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020		Increase (Decrease)	Increase (Decrease)
Salaries and Wages							
41-422-5120	SALARIES - FULL TIME POSITIONS	\$ 466,274	-	-		466,274	100%
41-422-5190	SALARIES - OVERTIME	25,000	-	-		25,000	100%
41-422-5452	WATER/SEWER SUPERINTENDENT	-	67,093	66,353	(67,093)	-100%	
41-422-5447	WATER/SEWER SUPERVISOR	-	51,112	51,259	(51,112)	-100%	
41-422-5450	ASSISTANT WATER/SEWER SUPERVISOR	-	42,372	42,392	(42,372)	-100%	
41-422-5457	SEWER MAINTENANCE OPERATOR	-	35,957	39,986	(35,957)	-100%	
41-422-5453	WATER MAINTENANCE OPERATOR	-	35,907	36,536	(35,907)	-100%	
41-422-5449	PUBLIC WORKS TECHNICIAN	-	32,734	33,312	(32,734)	-100%	
41-422-5454	PUBLIC WORKS TECHNICIAN	-	33,001	33,415	(33,001)	-100%	
41-422-5451	PUBLIC WORKS TECHNICIAN	-	32,714	33,376	(32,714)	-100%	
41-422-5448	PUBLIC WORKS TECHNICIAN	-	32,773	33,589	(32,773)	-100%	
41-422-5455	PUBLIC WORKS TECHNICIAN	-	24,739	24,525	(24,739)	-100%	
41-422-5499	WATER/SEWER DEPT OVERTIME	-	23,100	25,811	(23,100)	-100%	
Total Salaries and Wages		491,274	411,502	420,554	79,772	19%	
Employee Benefits							
41-422-5440	FICA & MEDICARE EXPENSE	35,670	31,707	31,065	3,963	12%	
41-422-5441	PERA EXPENSE	91,483	77,938	74,311	13,545	17%	
41-422-5442	MEDICAL INSURANCE EXPENSE	126,475	91,569	86,922	34,906	38%	
41-422-5443	UNEMPLOYMENT TAX EXPENSE	1,539	1,368	921	171	13%	
41-422-5444	WORKERS' COMP INSURANCE EXP	20,235	40,336	20,506	(20,101)	-50%	
Total Employee Benefits		275,402	242,918	213,725	32,484	13%	
Employee Training Costs							
41-422-5514	TRAINING & SEMINARS	5,000	5,000	2,066	-	0%	
41-422-5531	TRAVEL EXPENSE	5,000	5,500	1,669	(500)	-9%	
Total Employee Training Costs		10,000	10,500	3,735	(500)	-5%	
Purchased Property Services							
41-422-5525	BUILDING & GROUNDS MAINTENANCE	30,000	30,000	16,065	-	0%	
41-422-5527	FLEET MAINTENANCE	30,000	30,000	22,904	-	0%	
41-422-5528	JANITORIAL SUPPLIES	1,500	1,500	9	-	0%	
Total Purchased Property Services		61,500	61,500	38,978	-	0%	
Supplies							
41-422-5510	OFFICE SUPPLIES	5,000	16,801	7,481	(11,801)	-70%	
41-422-5512	BOOKS & MANUALS	1,000	1,000	779	-	0%	
41-422-5534	TOOLS & EQUIPMENT	8,000	8,000	5,263	-	0%	
41-422-5536	SAFETY EQUIPMENT	10,000	27,000	33,973	(17,000)	-63%	
41-422-5537	CHEMICALS/WATER TESTS	150,000	150,000	93,844	-	0%	
Total Supplies		174,000	202,801	141,340	(28,801)	-14%	
Contractual Services							
41-422-5517	PROFESSIONAL SERVICES	100,000	125,000	114,618	(25,000)	-20%	
41-422-5520	ATTORNEY FEES	5,000	15,000	14,980	(10,000)	-67%	
Total Contractual Services		105,000	140,000	129,598	(35,000)	-25%	

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Water/Sewer Fund (41)
Water/Sewer Division (422) (Continued)
Enterprise Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
41-422-5500 GROSS RECEIPTS TAXES	435,705	379,093	399,368	56,612	15%	
41-422-5504 STATE WATER FEES	25,200	25,200	27,775	-	0%	
41-422-5511 DATA PROCESSING	47,495	51,625	38,066	(4,130)	-8%	
41-422-5513 GAS & OIL FOR VEHICLES	25,000	21,000	20,149	4,000	19%	
41-422-5515 PRINTING & COPYING	2,000	5,000	1,504	(3,000)	-60%	
41-422-5518 POSTAGE	2,000	15,000	29,644	(13,000)	-87%	
41-422-5519 UTILITIES	325,000	380,000	342,003	(55,000)	-14%	
41-422-5521 TELEPHONE EXPENSE	12,600	15,000	12,604	(2,400)	-16%	
41-422-5522 SUBSCRIPTIONS & DUES	1,000	1,000	135	-	0%	
41-422-5523 INSURANCE & BONDS	47,642	46,381	46,381	1,261	3%	
41-422-5524 PUBLICATIONS & ADVERTISING	500	1,000	156	(500)	-50%	
41-422-5530 UNIFORM ALLOWANCE	7,000	7,000	918	-	0%	
41-422-5535 CREDIT CARD FEES	54,200	27,199	59,037	27,001	99%	
41-422-5538 WATER WELL OPERATIONS	135,000	135,000	113,615	-	0%	
41-422-5539 SYSTEMS MAINTANENCE	200,000	305,044	360,671	(105,044)	-34%	
41-422-5540 OTHER OPERATING COSTS	1,000	-	180	1,000	100%	
41-422-5551 BOOKKEEPING CHARGES	235,803	455,199	455,199	(219,396)	-48%	
41-422-5554 BAD DEBT EXPENSE	-	-	491	-	100%	
41-422-5579 SAN JUAN CHAMA CHARGES	15,000	15,000	9,777	-	0%	
Total Operating Costs	1,572,145	1,884,741	1,917,673	(312,596)	-17%	
Capital Purchases						
41-422-5602 CAP OUTLAY/SCADA SOFTWARE	40,000	40,000	-	-	0%	
41-422-5604 CAP OUTLAY/N. WATER LINE LP PH 1	2,842,829	-	-	2,842,829	100%	
41-422-5605 CAP OUTLAY/NM RAIL PARK SEWER	1,500,000	-	-	1,500,000	100%	
41-422-5606 CAP OUTLAY/WATER SEWER OFFICE	700,000	-	-	700,000	100%	
41-422-5607 CAP OUTLAY/LIFT STATION PANELS	60,000	-	-	60,000	100%	
41-422-5608 CAP OUTLAY/MEDIA REPLACEMENT	240,000	-	-	240,000	100%	
41-422-5613 CAP OUTLAY/UPGRADE WELLS 3,4,5	-	-	-	-	100%	
41-422-5618 CAP OUTLAY/VACTOR TRUCK	485,000	35,000	-	450,000	1286%	
41-422-5622 CAP OUTLAY/FLIR CAMERA SERVER	-	-	-	-	100%	
41-422-5624 CAP OUTLAY/WATER PRESSURE ZONE	-	-	1,152	-	100%	
41-422-5627 CAP OUTLAY/WELL #6 REPAIRS	-	-	-	-	100%	
41-422-5629 CAP OUTLAY/WATER RIGHTS ACQUIS	50,000	50,000	-	-	0%	
41-422-5633 CAPITAL OUTLAY/METERS	152,480	152,480	120,918	-	0%	
41-422-5640 CAP OUTLAY/WELL MONITORING PRO	-	-	-	-	100%	
41-422-5643 CAP OUT/NM6 UTILITY RELOCATION	100,000	1,752,232	1,771,960	(1,652,232)	-94%	
41-422-5644 CAP OUTLAY/SENSUS HARDWARE	-	-	-	-	100%	
41-422-5649 CAP OUT/CENT NM RAIL PARK UTIL	1,300,000	1,300,000	-	-	0%	
41-422-5650 CAP OUTLAY/TONKA PANEL REPLACE	-	-	-	-	100%	
41-422-5655 CAP OUTLAY/BLEACH GEN SYS WL#5	-	-	-	-	100%	
41-422-5660 CAP OUTLAY/JACK HAMMER COMPRES	-	-	-	-	100%	
41-422-5662 CAP OUTLAY/N. WATER LINE LP	-	2,079,668	1,314,198	(2,079,668)	-100%	
41-422-5674 CAP OUTLAY/ACID REPLACEMENT	-	-	-	-	100%	
41-422-5693 CAPITAL OUTLAY/WELL #7	-	300,000	-	(300,000)	-100%	
41-422-5695 CAP OUTLAY/TRUCK	-	35,000	30,309	(35,000)	-100%	
41-422-5696 CAPITAL OUTLAY/MORRIS RD IMPVM	300,000	400,000	-	(100,000)	-25%	
41-422-5698 CAPITAL OUTLAY/WATER/SEWER EXT	400,000	250,000	222,509	150,000	60%	
Total Capital Purchases	8,170,309	6,394,380	3,461,046	1,775,929	28%	

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Water/Sewer Fund (41)
Water/Sewer Division (422) (Continued)
Enterprise Fund

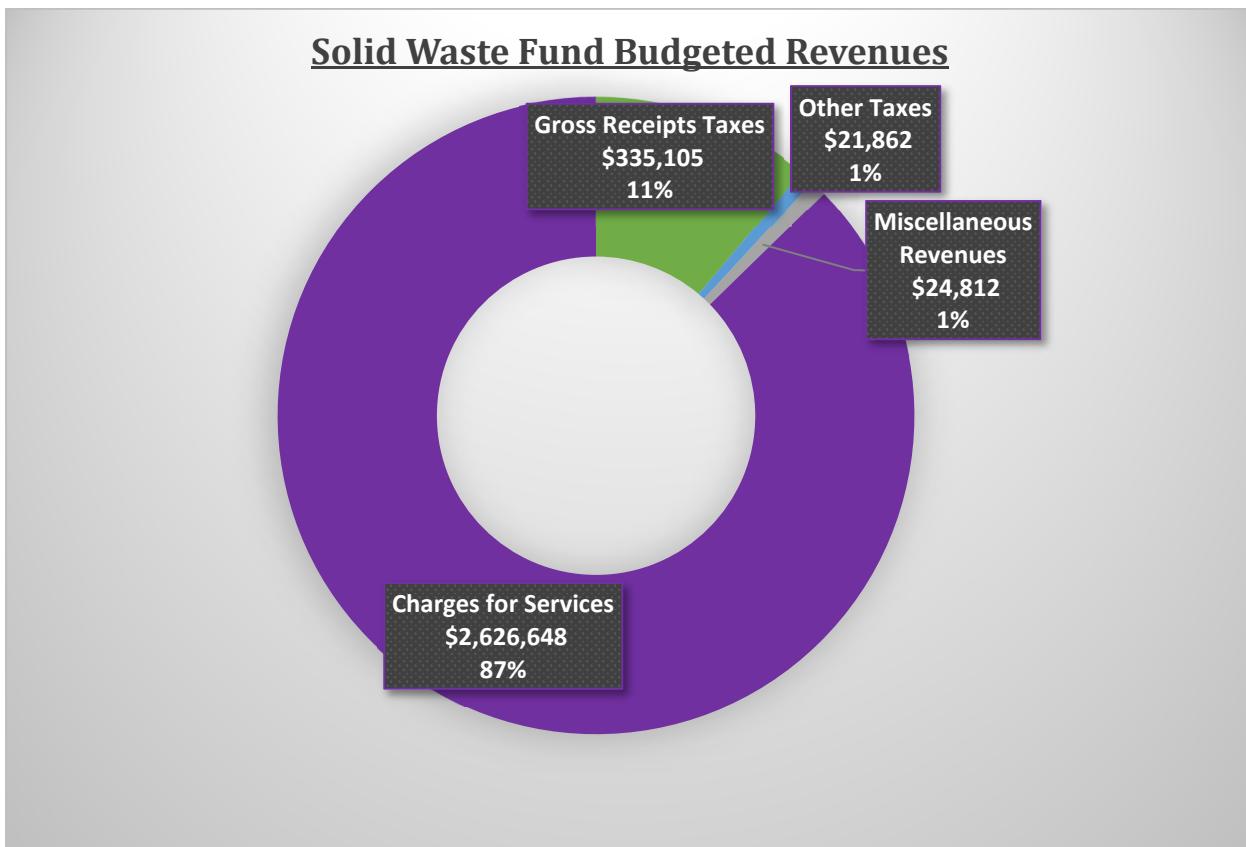
		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Debt Service							
41-422-5560	ARSENIC LOAN PAYMENT	207,392	203,315	203,315	4,077	2%	
41-422-5561	INTEREST EXPENSE	249,104	71,231	89,402	177,873	250%	
41-422-5565	NMFA LOAN/ADMIN FEE	5,679	6,187	9,996	(508)	-8%	
41-422-5582	SRF LOAN EXPENSE	-	-	-	-	100%	
41-422-5583	R.I.P. LOAN PAYMENT	207,783	242,177	242,177	(34,394)	-14%	
41-422-5586	DOWNTOWN LOAN EXPENSE	176,228	174,139	174,139	2,089	1%	
41-422-5587	EASTSIDE LOAN	7,033	7,015	7,015	18	0%	
Total Debt Service		853,219	704,064	726,044	149,155	21%	
Total Water/Sewer Division Expenditures		\$ 11,712,849	9,850,906	6,884,117	1,695,443	17%	
Total Water/Sewer Fund Expenditures		\$ 15,842,311	18,888,542	14,420,243	(3,337,250)	-56%	
Transfers In/Out							
41-492-6055	TRANSFER TO GENERAL FUND	\$ (360,000)	360,000	360,000	(720,000)	-200%	
41-348-3080	TRANSFER FROM STREET FUND	60,610	60,610	60,610	-	0%	
41-492-6020	TRANS TO EMPLOYEE BENEFIT FUND	(44,456)	40,387	40,387	(84,843)	-210%	
Total Transfers In/Out		\$ (343,846)	460,997	460,997	(804,843)	-175%	
Net Change in Fund Balance		\$ 718,639	(80,810)	1,466,912	1,090,468	-1349%	
Fund Balance, Beginning of Year		41,209,313	40,493,949	40,493,949	715,364	2%	
Fund Balance, End of Year		\$ 41,927,952	40,413,139	41,960,861	1,805,832	4%	

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Solid Waste Fund

The solid waste fund is used to account for the collection and disposal of solid waste of Village residents and businesses.

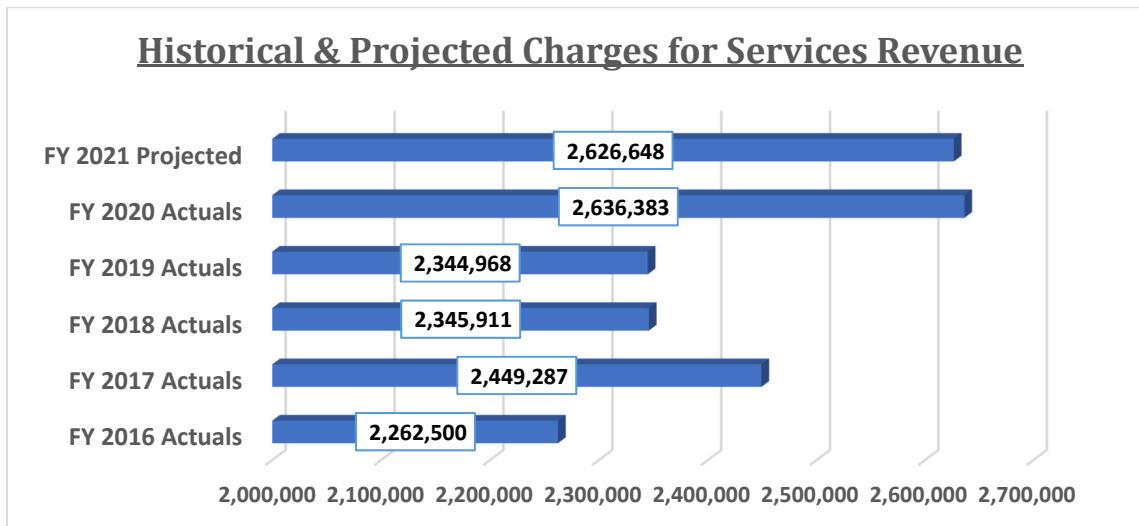
The solid waste fund's budgeted revenues are projected to be \$3,008,427 and are comprised of gross receipts taxes, charges for services, other taxes, and miscellaneous revenue. The solid waste fund's primary source of revenue is generated from charges for services, accounting for approximately 87% of total revenues.



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Solid Waste Fund Charges for Services

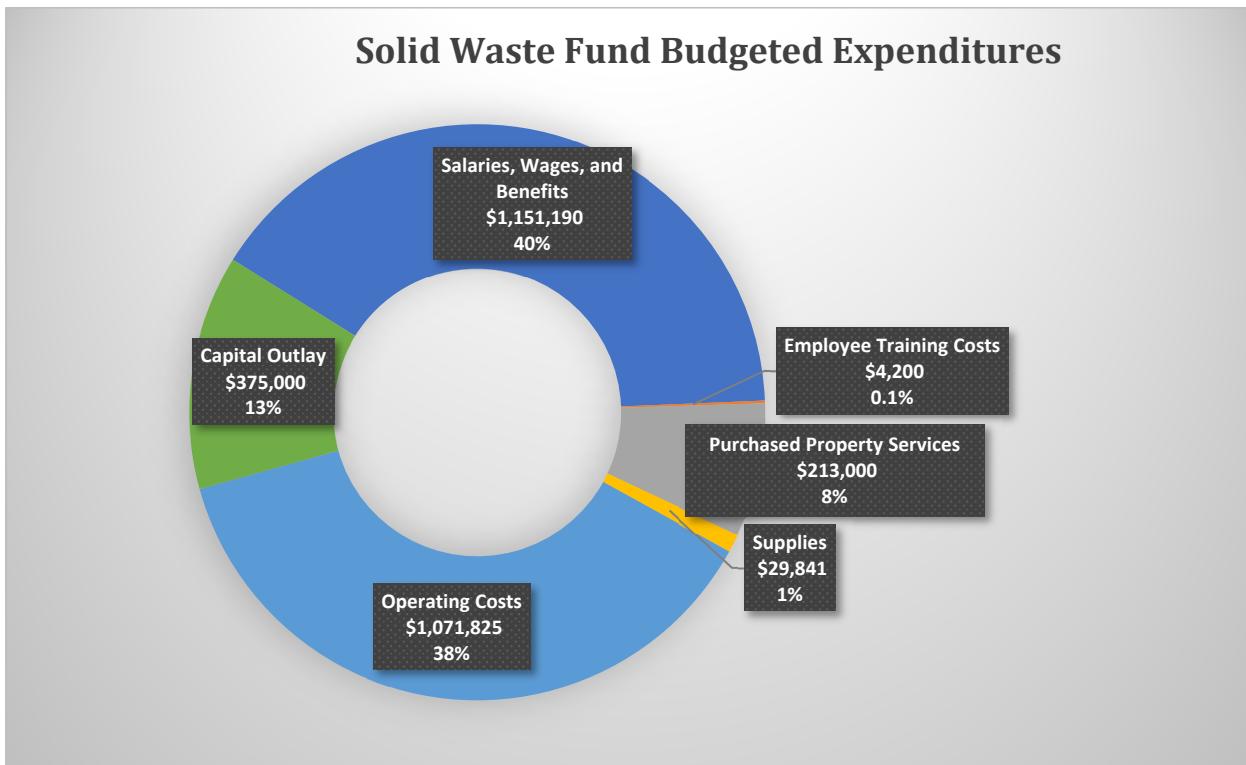
The projected charges for services revenue in the solid waste fund is estimated to be \$2,626,648, an increase of \$226,878, or 9.45%, from the prior year budget. Historical charges for services revenue, along with the projected revenues for FY 2021, is presented below:



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Solid Waste Fund

The water/sewer fund's budgeted expenditures are projected to be \$2,845,056 and are comprised of salaries, wages, and benefits, operating costs, purchased property services, supplies, employee training costs, and capital outlay. The solid waste fund's primary uses of expenditures are generated from salaries, wages, and benefits and operating costs. These two categories of expenditures account for approximately 78% of the solid waste fund's expenditures.



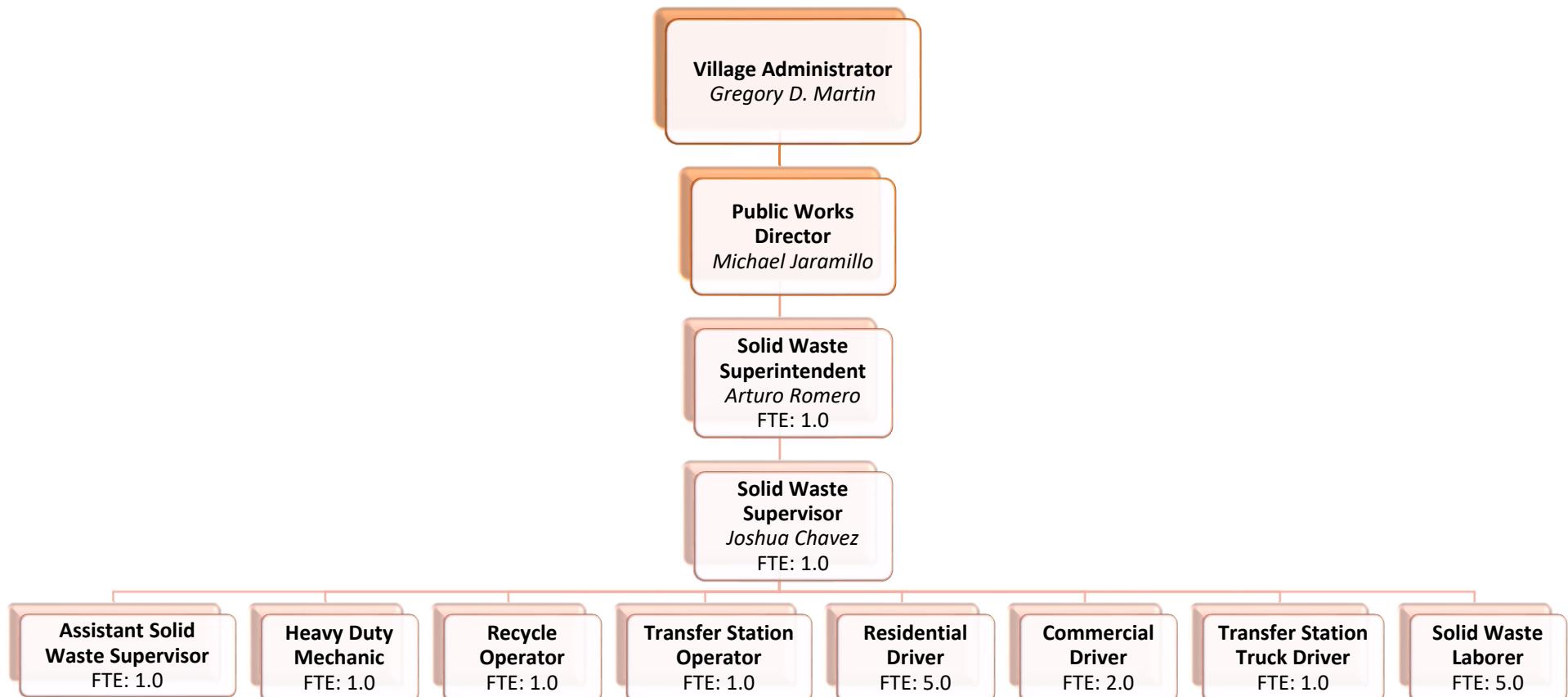
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Solid Waste Fund Summary by Expenditure Function
Public Works Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
<i>Salaries and Wages</i>	\$ 704,339	676,300	572,926	28,039	4%	
<i>Employee Benefits</i>	446,851	427,035	314,406	19,816	5%	
<i>Employee Training Costs</i>	4,200	8,625	980	(4,425)	-51%	
<i>Purchased Property Services</i>	213,000	208,500	227,554	4,500	2%	
<i>Contractual Services</i>	-	-	-	-	0%	
<i>Supplies</i>	29,841	29,841	18,433	-	0%	
<i>Operating Costs</i>	1,071,825	1,157,937	935,034	(86,112)	-7%	
<i>Capital Outlay</i>	375,000	1,447,482	1,236,901	(1,072,482)	-74%	
<i>Debt Service</i>	-	-	-	-	0%	
	2,845,056	3,955,720	3,306,234	(1,110,664)	-28%	

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Solid Waste Division



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Solid Waste Division

Mission:

Provide convenient and sanitary collection and disposal of solid waste for the community.

Description:

The Solid Waste Division provides once-a-week residential curbside solid waste collection and disposal, and up to seven days a week commercial business. In addition, staff operate a Recycling Facility and a Transfer Station. The Village currently transports solid waste to the Sandoval County Regional Landfill.

The focus of our recycling efforts is to ensure the community seizes both the environmental and economic benefits of recycling. Environmental benefits include the preservation of natural resources and protecting the quality of air, soil, and groundwater. In addition, the economic benefits include reduced disposal costs (i.e. landfill tipping fees), by diverting (savings) the recyclable material from the solid waste stream and entering the landfill. Revenue generated from the recycled material is returned and utilized towards operational costs.

Goals & Objectives:

- Comply with all Environmental Protection Agency and New Mexico Environmental Department regulations.
- Operate state-of-the-art trash collection and disposal facilities with all efforts made to encourage community recycling.
- Maintain and operate a state registered Drop-off Recycling Center.
- Expand and improve the Keep Los Lunas Beautiful Program through public involvement.
- Reduce landfill green waste with collection, diversion and reuse of material produced through a composting program.
- Offer staff training the supports skill development, value and opportunity.

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Solid Waste Fund (43)
Enterprise Fund

		Budgeted Amounts	Actual Amounts	\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
Gross Receipts Tax Revenues					
43-343-4041 1/16% GROSS RECEIPTS TAX	\$ 342,206	379,884	448,123	(37,678)	-10%
43-423-5516 SOLID WASTE GRT ADMIN FEE	(7,101)	(4,000)	(12,032)	(3,101)	78%
Total Gross Receipts Tax Revenues	335,105	375,884	436,091	(40,779)	-11%
Franchise Taxes					
43-343-4070 ROLLOFF BIN FRANCHISE FEES	21,862	21,862	18,939	-	0%
Total Franchise Taxes	21,862	21,862	18,939	-	0%
Charges for Services					
43-343-4010 SOLID WASTE SALES	2,479,080	2,260,770	625	218,310	10%
43-343-4050 TRANSFER STATION DUMP SERVICE	960	300	625	660	220%
43-343-4030 SOLID WASTE PENALTIES	17,654	18,000	13,328	(346)	-2%
43-343-4040 SOLID WASTE BIN FEES	5,000	8,200	4,431	(3,200)	-39%
43-353-4010 5% GROSS RECEIPTS TAX	123,954	112,500	124,129	11,454	10%
Total Charges for Services	2,626,648	2,399,770	143,138	226,878	9%
Miscellaneous Revenues					
43-306-4060 INTEREST INCOME	1,156	800	1,053	356	45%
43-306-4062 S/W METER DEPOSIT INTEREST	113	100	119	13	13%
43-343-4042 RECYCLING REVENUES	23,543	32,000	29,618	(8,457)	-26%
Total Miscellaneous Revenues	24,812	32,900	30,790	(8,088)	-25%
Total Solid Waste Fund Revenues	\$ 3,008,427	2,830,416	628,958	178,011	6%
Salaries and Wages					
43-423-5120 SALARIES - FULL TIME POSITIONS	\$ 679,339	-	-	679,339	100%
43-423-5190 SALARIES - OVERTIME	25,000	-	-	25,000	100%
43-423-5467 SOLID WASTE SUPERINTENDENT	-	67,058	63,481	(67,058)	-100%
43-423-5471 SOLID WASTE SUPERVISOR	-	49,846	41,933	(49,846)	-100%
43-423-5469 ASSISTANT SOLID WASTE SUPERVISOR	-	44,624	37,643	(44,624)	-100%
43-423-5384 HEAVY DUTY MECHANIC	-	50,314	50,564	(50,314)	-100%
43-423-5485 TRANSFER STATION OPERATOR	-	38,053	37,145	(38,053)	-100%
43-423-5474 RECYCLE OPERATOR	-	42,474	43,373	(42,474)	-100%
43-423-5483 COMMERCIAL DRIVER	-	41,050	33,938	(41,050)	-100%
43-423-5484 COMMERCIAL DRIVER	-	28,762	11,688	(28,762)	-100%
43-423-5481 RESIDENTIAL DRIVER	-	37,341	37,506	(37,341)	-100%
43-423-5482 RESIDENTIAL DRIVER	-	31,058	19,185	(31,058)	-100%
43-423-5472 RESIDENTIAL DRIVER	-	41,050	41,004	(41,050)	-100%
43-423-5475 RESIDENTIAL DRIVER	-	32,032	32,433	(32,032)	-100%
43-423-5486 RESIDENTIAL DRIVER	-	28,762	9,582	(28,762)	-100%
43-423-5470 TRANSFER STATION TRUCK DRIVER	-	36,474	11,410	(36,474)	-100%
43-423-5473 SOLID WASTE LABORER	-	25,220	25,274	(25,220)	-100%
43-423-5477 SOLID WASTE LABORER	-	23,462	19,662	(23,462)	-100%
43-423-5468 SOLID WASTE LABORER	-	25,220	25,310	(25,220)	-100%
43-423-5499 SOLID WASTE OVERTIME	-	33,500	31,795	(33,500)	-100%
Total Salaries and Wages	704,339	676,300	572,926	28,039	4%
Employee Benefits					
43-423-5440 FICA & MEDICARE EXPENSE	51,970	51,087	42,619	883	2%
43-423-5441 PERA EXPENSE	133,287	126,390	101,117	6,897	5%
43-423-5442 MEDICAL INSURANCE EXPENSE	214,892	158,439	124,345	56,453	36%
43-423-5443 UNEMPLOYMENT TAX EXPENSE	2,242	2,204	1,257	38	2%
43-423-5444 WORKERS' COMP INSURANCE EXP	44,460	88,915	45,068	(44,455)	-50%
Total Employee Benefits	446,851	427,035	314,406	19,816	5%
Employee Training Costs					
43-423-5514 TRAINING & SEMINARS	3,500	7,500	747	(4,000)	-53%
43-423-5531 TRAVEL EXPENSE	700	1,125	233	(425)	-38%
Total Employee Training Costs	4,200	8,625	980	(4,425)	-51%

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Solid Waste Fund (43) (Continued)
Enterprise Fund

		Budgeted Amounts	Actual Amounts	\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)
Purchased Property Services					
43-423-5525	BUILDING & GROUNDS MAINTENANCE	15,000	10,500	10,659	4,500 43%
43-423-5527	FLEET MAINTENANCE	195,000	195,000	216,189	- 0%
43-423-5528	JANITORIAL SUPPLIES	3,000	3,000	706	- 0%
Total Purchased Property Services		213,000	208,500	227,554	4,500 2%
Supplies					
43-423-5510	OFFICE SUPPLIES	5,641	5,641	5,245	- 0%
43-423-5534	TOOLS & EQUIPMENT	6,500	6,500	4,450	- 0%
43-423-5536	SAFETY EQUIPMENT	7,000	7,000	5,749	- 0%
43-423-5537	CHEMICALS	10,700	10,700	2,989	- 0%
Total Supplies		29,841	29,841	18,433	- 0%
Operating Costs					
43-423-5500	GROSS RECEIPTS TAX DUE STATE	123,954	112,500	116,394	11,454 10%
43-423-5502	TREK FOR TRASH	1,500	1,500	253	- 0%
43-423-5511	DATA PROCESSING	44,347	48,633	35,813	(4,286) -9%
43-423-5513	GAS & OIL FOR VEHICLES	100,000	100,000	91,665	- 0%
43-423-5515	PRINTING & COPYING	2,500	2,500	1,647	- 0%
43-423-5517	PROFESSIONAL SERVICES	25,000	43,033	21,578	(18,033) -42%
43-423-5518	POSTAGE	8,000	8,000	14,556	- 0%
43-423-5521	TELEPHONE EXPENSE	13,510	13,510	12,483	- 0%
43-423-5522	SUBSCRIPTION & DUES	2,000	2,000	946	- 0%
43-423-5523	INSURANCE & BONDS	44,285	33,764	33,763	10,521 31%
43-423-5524	PUBLICATIONS & ADVERTISING	3,303	3,303	3,794	- 0%
43-423-5526	GRAFFITI REMOVAL	5,000	2,000	701	3,000 150%
43-423-5530	UNIFORM ALLOWANCE	11,200	11,200	10,003	- 0%
43-423-5535	CREDIT CARD FEES	28,629	28,629	31,086	- 0%
43-423-5540	OTHER OPERATING COSTS	1,500	1,500	894	- 0%
43-423-5542	SOLID WASTE BIN EXPENSES	60,000	60,000	39,569	- 0%
43-423-5547	LEASE PUR/RES TRUCKS LEASE	-	75,000	717	(75,000) -100%
43-423-5551	BOOKKEEPING CHARGES	235,097	258,865	258,865	(23,768) -9%
43-423-5554	BAD DEBT EXPENSE	-	-	318	- 100%
43-423-5563	LANDFILL CLOSURE EXPENSE	15,000	15,000	7,883	- 0%
43-423-5564	TRANSFER STATION EXPENSE	57,000	57,000	10,966	- 0%
43-423-5589	TIPPING FEES	290,000	280,000	241,140	10,000 4%
Total Operating Costs		1,071,825	1,157,937	935,034	(86,112) -7%
Capital Purchases					
43-423-5602	CAP OUTLAY/40 FOOT TRAILER	80,000	-	-	80,000 100%
43-423-5603	CAPITAL OUTLAY/SKID STEER	45,000	-	-	45,000 100%
43-423-5612	CAP OUTLAY/ASSETWORKS SOFTWARE	-	-	8,763	- 100%
43-423-5615	CAPITAL OUTLAY/COMP TRUMMEL IM	-	192,844	-	(192,844) -100%
43-423-5640	CAP OUTLAY/COMPOSTING FACILITY	250,000	1,248,138	1,228,138	(998,138) -80%
43-423-5699	CAPITAL OUTLAY/BRUSH HOG IMPLM	-	6,500	-	(6,500) -100%
Total Capital Purchases		375,000	1,447,482	1,236,901	(1,072,482) -74%
Total Solid Waste Fund Expenditures					
Transfers In/Out					
43-492-6020	TRANS TO EMPLOYEE BENEFIT FUND	\$ (27,174)	(26,712)	(26,712)	(462) 2%
Total Transfers In/Out		\$ (27,174)	(26,712)	(26,712)	(462) 2%
Net Change in Fund Balance					
Fund Balance, Beginning of Year		6,503,718	6,450,626	6,450,626	53,092 1%
Fund Balance, End of Year		\$ 6,639,915	5,298,610	3,746,638	1,341,305 25%

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Lodgers Tax Fund (16)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Lodgers Tax						
16-310-4131 LODGERS TAX REVENUE	\$ 82,194	95,344	71,146	(13,150)	-14%	
Total Lodgers Taxes	82,194	95,344	71,146	(13,150)	-14%	
Total Lodgers Tax Revenues	82,194	95,344	71,146	(13,150)	-14%	
Operating Costs						
16-411-5583 PROMOTIONAL EXPENSE/INSIDE REGION	\$ 7,500	-	-	7,500	100%	
16-411-5584 PROMOTIONAL EXPENSE/OUTSIDE REGION	75,000	75,000	28,434	-	0%	
16-411-5585 NON-PROMOTIONAL EXPENSE	8,000	8,000	5,133	-	0%	
Total Operating Costs	90,500	83,000	33,567	7,500	9%	
Capital Purchases						
16-401-5689 CAP OUT/VLL HALL DIGITAL SIGN	-	57,944	57,443	(57,944)	-100%	
Total Capital Purchases	-	57,944	57,443	(57,944)	-100%	
Total Lodgers Tax Fund Expenditures	\$ 90,500	140,944	91,010	(50,444)	-36%	
Net Change in Fund Balance	\$ (8,306)	(45,600)	(19,864)	37,294	-82%	
Fund Balance, Beginning of Year	266,823	265,788	265,788	1,035	0%	
Fund Balance, End of Year	\$ 258,517	220,188	245,924	38,329	17%	

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Municipal Street Improvement Fund (17)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Gas Taxes						
17-340-4013 GAS TAX 1 CENT	\$ 223,075	213,640	195,396	9,435	4%	
17-340-4113 GASOLINE	305,740	300,000	259,588	5,740	2%	
Total Gas Taxes	528,815	513,640	454,984	15,175	3%	
Miscellaneous Revenues						
17-306-4060 INTEREST INCOME	125	206	118	(81)	-39%	
Total Miscellaneous Revenues	125	206	118	(81)	-39%	
Total Municipal Street Fund Revenues	528,940	513,846	455,102	15,094	3%	
Operating Costs						
17-406-5556 RIGHT OF WAY EXPENSE-ST FUND	\$ 100,000	320,000	70,566	(220,000)	-69%	
Total Operating Costs	100,000	320,000	70,566	(220,000)	-69%	
Capital Purchases						
17-406-5615 CAPITAL OUTLAY/VACTOR TRUCK	136,312	-	-	136,312	100%	
Total Capital Purchases	136,312	-	-	136,312	100%	
Debt Service						
17-406-5635 CAP OUTLAY/DEBT SERV LUNA HILL	168,399	166,402	166,402	1,997	1%	
17-406-5561 INTEREST EXPENSE	14,666	16,662	16,662	(1,996)	-12%	
Total Debt Service	183,065	183,064	183,064	1	0%	
Total Municipal Street Fund Expenditures	419,377	503,064	253,630	(83,687)	-17%	
Transfers In/Out						
17-492-6040 TRANSFER TO WATER/SEWER FUND	\$ (60,610)	(60,610)	(60,610)	-	0%	
Total Transfers In/Out	\$ (60,610)	(60,610)	(60,610)	-	0%	
Net Change in Fund Balance	\$ 48,953	(49,828)	140,862	98,781	-198%	
Fund Balance, Beginning of Year	462,370	596,466	596,466	(134,096)	-22%	
Fund Balance, End of Year	\$ 511,323	546,638	737,328	(35,315)	-6%	

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Fire Fund (21)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
21-305-4006 STATE FIRE ALLOTMENT	\$ 194,253	268,293	281,589	(74,040)	-28%	
21-305-4007 BRUSH TRUCK GRANT	-	100,000	100,000	(100,000)	-100%	
Total Intergovernmental Grants/Distributions	194,253	368,293	381,589	(174,040)	-47%	
Total Fire Fund Revenues						
Employee Training Costs						
21-405-5514 TRAINING & SEMINARS	4,000	4,000	480	-	0%	
Total Employee Training Costs	4,000	4,000	480	-	0%	
Supplies						
21-405-5534 TOOLS & EQUIPMENT	65,130	164,170	99,917	(99,040)	-60%	
21-405-5535 SUPPLIES - PERSONAL PROTECTIVE EQUIPMENT	25,000	-	-	25,000	100%	
Total Supplies	90,130	164,170	99,917	(74,040)	-45%	
Operating Costs						
21-405-5523 INSURANCE & BONDS	\$ 42,614	42,751	42,438	(137)	0%	
21-405-5525 BUILDING & GROUNDS MAINTENANCE	10,000	10,000	2,984	-	0%	
Total Operating Costs	52,614	52,751	45,422	(137)	0%	
Capital Purchases						
21-405-5676 OTHER CAPITAL EXPENDITURES	30,000	-	51,226	30,000	100%	
Total Capital Purchases	30,000	-	51,226	30,000	100%	
Debt Service						
21-405-5561 INTEREST EXPENSE	4,104	-	5,279	4,104	100%	
21-405-5675 CAP OUTLAY/FIRE TRUCK PAYMENT	36,693	40,797	35,518	(4,104)	-10%	
Total Debt Service	40,797	40,797	40,797	-	0%	
Total Fire Fund Expenditures	\$ 217,541	261,718	237,842	(44,177)	-17%	
Net Change in Fund Balance	\$ (23,288)	106,575	143,747	(129,863)	-122%	
Fund Balance, Beginning of Year	60,601	34,540	34,540	26,061	75%	
Fund Balance, End of Year	\$ 37,313	141,115	178,287	(103,802)	-74%	

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Recreation Fund (22)
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Charges for Services						
22-307-4130	LEAGUE/DANCE FEE REVENUES	\$ 50,000	50,000	64,934	-	0%
22-307-4132	SPECIAL ACTIVITIES REVENUES	70,000	70,000	112,277	-	0%
22-307-4134	SENIOR OLYMPICS PROGRAM REVENUE	5,000	5,000	5,708	-	0%
22-353-4010	REC FUND GROSS RECEIPT TAX	8,000	8,000	4,416	-	0%
Total Charges for Services		133,000	133,000	187,335	-	0%
Miscellaneous Revenues						
22-370-4010	MISCELLANEOUS REVENUE	-	-	142	-	100%
Total Miscellaneous Revenues		-	-	142	-	100%
Total Recreation Fund Revenues		133,000	133,000	187,477	-	0%
Contractual Services						
22-410-5553	RECREATION PROGRAMS/CONTRACTS	42,800	42,800	43,892	-	0%
Total Contractual Services		42,800	42,800	43,892	-	0%
Operating Costs						
22-410-5500	REC FUND GROSS RECEIPTS TAX	\$ 8,000	8,000	8,092	-	0%
22-410-5505	OPERATING EXPENSE	15,000	5,092	438	9,908	195%
22-410-5510	REC SUPPLIES/AFTER SCHOOL PROG	5,500	5,500	510	-	0%
22-410-5535	CREDIT CARD FEES	5,000	4,908	5,576	92	2%
22-410-5548	REC FUND SPECIAL EVENTS	46,000	46,000	50,577	-	0%
22-410-5559	SENIOR OLYMPICS PROGRAM EXP	5,000	5,000	4,110	-	0%
Total Operating Costs		84,500	74,500	69,303	10,000	13%
Capital Purchases						
22-410-5671	CAP OUT/FIT CNT & EXERCISE EQU	15,000	15,000	5,819	-	0%
Total Capital Purchases		15,000	15,000	5,819	-	0%
Total Recreation Fund Expenditures		\$ 142,300	132,300	119,014	10,000	8%
Net Change in Fund Balance		\$ (9,300)	700	68,463	(10,000)	-1429%
Fund Balance, Beginning of Year		364,262	367,530	367,530	(3,268)	-1%
Fund Balance, End of Year		\$ 354,962	368,230	435,993	(13,268)	-4%

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Police Program Fund (23) Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
Intergovernmental Grants						
23-385-4064 NATIONAL PAL GRANT	\$ 18,900	-	-	18,900	100%	
Total Intergovernmental Grant Revenues	18,900	-	-	18,900	100%	
Miscellaneous Revenues						
23-385-4044 POLICE PROGRAM-COPS FOR KIDS	11,000	10,000	9,960	1,000	10%	
23-385-4045 CASH COLLECTED AS EVIDENCE	14,000	-	-	14,000	100%	
23-385-4063 VLL VC PAL COURTS/DONATIONS	5,000	31,624	31,623	(26,624)	-84%	
Total Miscellaneous Revenues	30,000	41,624	41,583	(11,624)	-28%	
Total Police Program Fund Revenues	\$ 48,900	41,624	41,583	7,276	17%	
Operating Costs						
23-404-5710 POLICE PROGRAM-COPS FOR KIDS	\$ 11,000	10,000	13,607	1,000	10%	
23-404-5711 CASH RETURNED AS EVIDENCE	14,000	-	-	14,000	100%	
23-404-5720 COPS & KIDS - PAL PROGRAM	23,900	31,624	22,686	(7,724)	-24%	
Total Operating Costs	48,900	41,624	36,293	7,276	17%	
Total Police Program Fund Expenditures	\$ 48,900	41,624	36,293	7,276	17%	
Net Change in Fund Balance	\$ -	-	5,290	-	100%	
Fund Balance, Beginning of Year	12,243	8,195	8,195	4,048	49%	
Fund Balance, End of Year	12,243	8,195	13,485	4,048	49%	

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Local Government Correction Fund (26)
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Charges for Services						
26-360-4150 CORRECTION FEES	\$ 55,000	55,000	53,250	-	0%	
Total Charges for Services	\$ 55,000	55,000	53,250	-	0%	
Total Government Correction Fund Revenues	\$ 55,000	55,000	53,250	-	0%	
Operating Costs						
26-402-5575 PRISONER MEDICAL/DETENTION CHG	\$ 55,000	55,000	32,377	-	0%	
Total Operating Costs	\$ 55,000	55,000	32,377	-	0%	
Total Government Correction Fund Expenditures	\$ 55,000	55,000	32,377	-	0%	
Net Change in Fund Balance	\$ -	-	20,873	-	100%	
Fund Balance, Beginning of Year	126,725	91,226	91,226	35,499	39%	
Fund Balance, End of Year	\$ 126,725	91,226	112,099	35,499	39%	

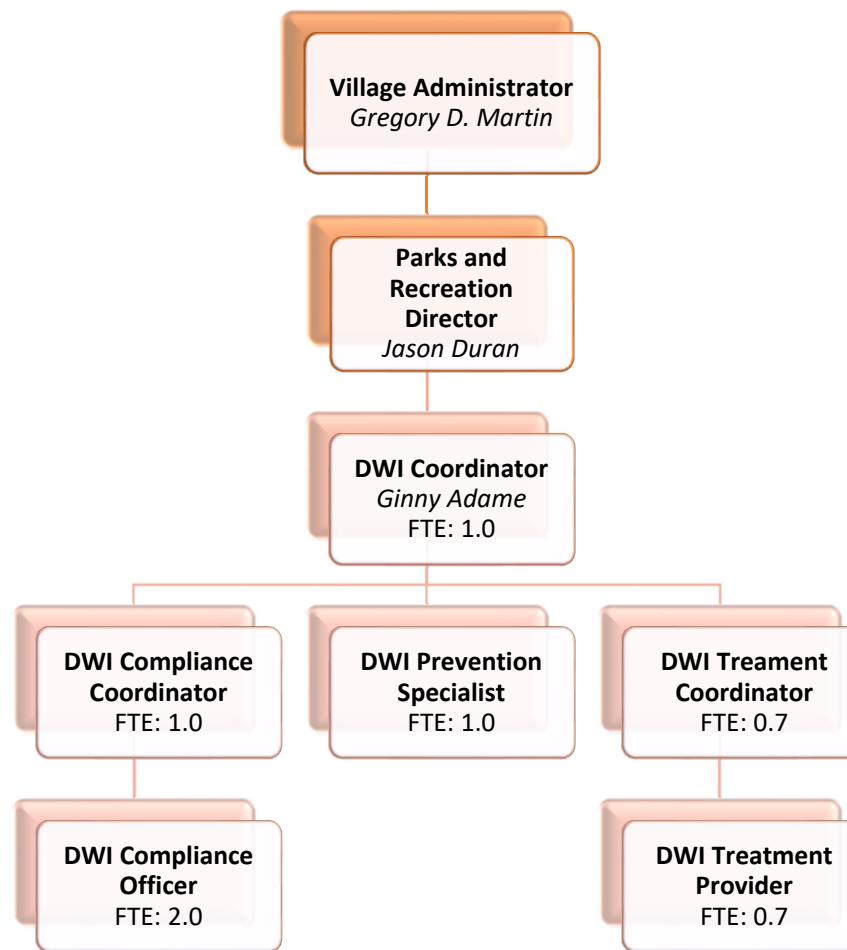
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Law Enforcement Protection Fund (27)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
27-305-4006 STATE LAW ENFORCEMENT ALLOT	\$ 43,400	44,600	44,600	(1,200)	(1,200)	-3%
Total Intergovernmental Grants/Distributions	\$ 43,400	44,600	44,600	(1,200)	(1,200)	-3%
Total Law Enforcement Protection Fund Revenues						
Supplies						
27-404-5534 TOOLS & EQUIPMENT	\$ 43,400	45,334	45,333	(1,934)	(1,934)	-4%
Total Supplies	\$ 43,400	45,334	45,333	(1,934)	(1,934)	-4%
Total Law Enforcement Protection Fund Expend.	\$ 43,400	45,334	45,333	(1,934)	(1,934)	-4%
Net Change in Fund Balance						
Fund Balance, Beginning of Year		-	(734)	(733)	734	-100%
Fund Balance, End of Year	2,072	-	(734)	(733)	2,072	100%

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Local DWI Division



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Local DWI Division

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 grant. The following is a list of the components and a brief overview of the services provided:

Alternative Sentencing: The DWI program has an MOU with Rocky Mountain Offender Management Systems (RMOMS) to provide and monitor electronic alcohol monitoring devices by way of the SCRAM bracelet and/or the SoberLink hand-held device. The SCRAM bracelet is a passive device. Results of alcohol consumption are available only after the offender downloads the bracelet utilizing a 'direct connect' cord; however, it is the only alcohol monitoring bracelet that is able to provide evidence that is admissible into court for non-compliance and positive alcohol readings. The SoberLink is a hand-held device which the offender uses to provide a breath sample at scheduled intervals or as prompted by their Compliance Officer. To ensure it is the offender providing the breath sample, their picture is taken at the same time. This provides for real-time results along with the offender's GPS location at the time they are submitting their test. Court ordered alcohol monitoring devices are an alternative to incarceration for those convicted of alcohol-related crimes.

Compliance Program: Implemented in July 2012, the Misdemeanor Compliance Monitoring Program offers supervised probation services for convicted DWI and, on a case-by-case basis, alcohol involved Domestic Violence offenders and other Misdemeanor offenses. Compliance Officers ensure that offenders comply fully with all court-ordered mandates and report any violations to the referring Judge 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 oversight and evaluation of all components.

Enforcement: Upon available funding, local law enforcement agencies are allocated funds to perform additional operations to include: Checkpoints, 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 Enforcement Program: Belen Police Department, Bosque Farms Police Department, Isleta Tribal Police Department, Los Lunas Police Department, New Mexico State Police, and Valencia County Sheriff's Department.

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Local DWI Division (Continued)

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 client's 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 a 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 & 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.
- Collaborate with RMOMS 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 Council 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 professional process and outcome evaluation.

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Local DWI Fund (29)
Special Revenue Fund

		Budgeted Amounts	Actual Amounts	\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	
				Increase (Decrease)	Increase (Decrease)
Intergovernmental Grants/Distributions					
29-391-4009	DWI GRANT 20-D-J-G-33	\$ 80,000	84,000	86,853	(4,000) -5%
29-392-4009	OSAP GRANT REVENUE	110,440	103,600	92,713	6,840 7%
29-395-4009	LDWI DISTRIBUTION 20-D-J-D-33	399,443	334,893	386,016	64,550 19%
Total Intergovernmental Grants/Distributions		589,883	522,493	565,582	67,390 13%
Charges for Services					
29-385-4010	PROGRAM FEES	32,938	37,482	19,069	(4,544) -12%
Total Charges for Services Revenues		32,938	37,482	19,069	(4,544) -12%
Total Local LDWI Fund Revenues		\$ 622,821	559,975	584,651	62,846 11%
Salaries and Wages					
29-417-5120	SALARIES - FULL TIME POSITIONS	\$ 208,186	-	208,186	100%
29-417-5130	SALARIES - PART TIME POSITIONS	62,990	-	62,990	100%
29-417-5397	DWI COORDINATOR	-	54,792	54,842	(54,792) -100%
29-417-5398	DWI COMPLIANCE COORDINATOR	-	46,685	46,701	(46,685) -100%
29-417-5392	DWI/PREVENTION SPECIALIST	-	39,944	39,961	(39,944) -100%
29-417-5394	TREATMENT PROVIDER	-	29,943	29,961	(29,943) -100%
29-417-5393	DWI COMPLIANCE OFFICER	-	33,211	33,256	(33,211) -100%
29-417-5399	DWI COMPLIANCE OFFICER	-	33,211	33,256	(33,211) -100%
29-417-5395	DWI TREATMENT PROVIDER	-	32,930	30,884	(32,930) -100%
Total Salaries and Wages		271,176	270,716	268,861	460 0%
Employee Benefits					
29-417-5440	FICA & MEDICARE EXPENSE	20,745	20,346	19,300	399 2%
29-417-5441	PERA EXPENSE	53,205	52,295	45,936	910 2%
29-417-5442	MEDICAL INSURANCE EXPENSE	53,133	59,757	50,844	(6,624) -11%
29-417-5443	UNEMPLOYMENT TAX EXPENSE	895	878	590	17 2%
29-417-5444	WORKERS' COMP INSURANCE EXP	1,141	1,774	1,142	(633) -36%
Total Employee Benefits		129,119	135,050	117,812	(5,931) -4%
Employee Training Costs					
29-417-5531	TRAVEL EXPENSE	11,764	2,800	2,118	8,964 320%
29-417-5592	OSAP GRANT TRAVEL	2,000	2,000	2,914	- 0%
Total Employee Training Costs		13,764	4,800	5,032	8,964 187%
Contractual Services					
29-417-5564	DISTRIBUTION CONTRACTUAL EXPEN	47,416	48,894	38,677	(1,478) -3%
29-417-5594	OSAP GRANT CONTRACTUAL	22,088	20,000	19,992	2,088 10%
Total Contractual Services		69,504	68,894	58,669	610 1%
Supplies					
29-417-5506	SUPPLIES & MATERIALS	7,750	4,405	4,092	3,345 76%
29-417-5510	GRANT SUPPLIES	-	3,170	1,649	(3,170) -100%
29-417-5593	OSAP GRANT SUPPLIES	6,000	10,069	5,070	(4,069) -40%
Total Supplies		13,750	17,644	10,811	(3,894) -22%
Operating Costs					
29-417-5505	OPERATING EXPENSE	51,964	34,348	30,545	17,616 51%
29-417-5509	LDWI PROGRAM EXPENSE	24,046	6,745	4,290	17,301 257%
29-417-5511	DATA PROCESSING	8,282	4,037	465	4,245 105%
29-417-5591	OSAP GRANT OPERATIONS	22,607	12,600	7,190	10,007 79%
29-417-5597	GRANT OPERATING EXPENSE	7,761	7,850	7,604	(89) -1%
Total Operating Costs		114,660	65,580	50,094	49,080 75%
Total Local DWI Fund Expenditures		\$ 611,973	562,684	511,279	49,289 9%
Transfers In/Out					
29-492-6020	TRANSFER TO EMPL BENEFIT FUND	\$ (10,848)	(10,829)	10,829	(19) 0%
Total Local DWI Transfers In/Out		\$ (10,848)	(10,829)	10,829	(19) 0%
Net Change in Fund Balance		\$ -	(13,538)	84,201	13,538 -100%
Fund Balance, Beginning of Year		71,099	51,647	51,647	19,452 38%
Fund Balance, End of Year		\$ 71,099	38,109	135,848	32,990 87%

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Emergency Medical Service Fund (39)
Special Revenue Fund

Intergovernmental Grants/Distributions

39-305-4006 EMERGENCY MEDICAL SERV REVENUE

Total Intergovernmental Grants/Distributions

Total Emergency Medical Service Fund Revenues

Operating Costs

39-405-5505 EMERGENCY MED OPERATING EXP

Total Operating Costs

Total Emergency Medical Service Fund Expend.

Net Change in Fund Balance

Fund Balance, Beginning of Year

Fund Balance, End of Year

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
39-305-4006 EMERGENCY MEDICAL SERV REVENUE	15,000	11,892	11,836	3,108	26%	
Total Intergovernmental Grants/Distributions	15,000	11,892	11,836	3,108	26%	
Total Emergency Medical Service Fund Revenues	\$ 15,000	11,892	11,836	3,108	26%	
Operating Costs						
39-405-5505 EMERGENCY MED OPERATING EXP	\$ 15,000	11,892	10,980	3,108	26%	
Total Operating Costs	\$ 15,000	11,892	10,980	3,108	26%	
Total Emergency Medical Service Fund Expend.	\$ 15,000	11,892	10,980	3,108	26%	
Net Change in Fund Balance	\$ -	-	856	-	100%	
Fund Balance, Beginning of Year	-	-	-	-	100%	
Fund Balance, End of Year	\$ -	-	856	-	100%	

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Daniel Fernandez Park Improvements Fund (31)
Capital Projects Fund

Intergovernmental Grants/Distributions
 31-320-4009 LEGISLATIVE APPROPRIATION
Total Intergovernmental Grants/Distributions
Total DF Park Improvements Fund Revenues
Capital Purchases
 31-441-5687 CAPITAL OUTLAY - DF PARK IMPRV
Total Capital Purchases
Total DF Park Improvements Fund Expenditures
Net Change in Fund Balance
 Fund Balance, Beginning of Year
Fund Balance, End of Year

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
31-320-4009 LEGISLATIVE APPROPRIATION	-	600,000	175,476	(600,000)	-	-100%
Total Intergovernmental Grants/Distributions	-	600,000	175,476	(600,000)	-	-100%
Total DF Park Improvements Fund Revenues	\$	-	600,000	175,476	(600,000)	-100%
Capital Purchases						
31-441-5687 CAPITAL OUTLAY - DF PARK IMPRV	-	600,000	552,307	(600,000)	-	-100%
Total Capital Purchases	-	600,000	552,307	(600,000)	-	-100%
Total DF Park Improvements Fund Expenditures	\$	-	600,000	552,307	(600,000)	-100%
Net Change in Fund Balance	\$	-	-	(376,831)	-	0%
Fund Balance, Beginning of Year	-	-	-	-	-	100%
Fund Balance, End of Year	\$	-	-	(376,831)	-	100%

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Museum of Heritage & Arts Improvements Fund (37)
Capital Projects Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
37-321-4009 LEGISLATIVE APPROPRIATION	\$ 108,013	200,000	44,070	(91,987)	-46%	
Total Intergovernmental Grants/Distributions	108,013	200,000	44,070	(91,987)	-46%	
Total Museum Improvements Fund Revenues	108,013	200,000	44,070	(91,987)	-46%	
Capital Purchases						
37-408-5688 CAPITAL OUTLAY/MUSEUM IMPROVEM	\$ 108,013	352,013	251,313	(244,000)	-69%	
Total Capital Purchases	108,013	352,013	251,313	(244,000)	-69%	
Total Museum Improvements Fund Expenditures	108,013	352,013	251,313	(244,000)	-69%	
Transfers In/Out						
37-348-6010 TRANSFER FROM GENERAL FUND	\$ -	152,013	152,013	(152,013)	-100%	
Total Transfers In/Out	-	152,013	152,013	(152,013)	-100%	
Net Change in Fund Balance	-	-	(55,230)	-	100%	
Fund Balance, Beginning of Year			-	-	100%	
Fund Balance, End of Year	-	-	(55,230)	-	100%	

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River Park and Bosque Improvements Fund (38)
Capital Projects Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
38-322-4009 LEGISLATIVE APPROPRIATION	\$ -	75,000	-	(75,000)	-	-100%
Total Intergovernmental Grants/Distributions	\$ -	75,000	-	(75,000)	-	-100%
Total River Park Improvements Fund Revenues	\$ -	75,000	-	(75,000)	-	-100%
Capital Purchases						
38-407-5690 CAPITAL OUTLAY/RIVER PARK IMPV	-	75,000	43,642	(75,000)	-	-100%
Total Capital Purchases	-	75,000	43,642	(75,000)	-	-100%
Total River Park Improvements Fund Expenditures	\$ -	75,000	43,642	(75,000)	-	-100%
Net Change in Fund Balance	\$ -	-	(43,642)	-	-	0%
Fund Balance, Beginning of Year	-	-	-	-	-	100%
Fund Balance, End of Year	\$ -	-	(43,642)	-	-	100%

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Sports Complex Improvements Fund (40)
Capital Projects Fund

Intergovernmental Grants/Distributions					
40-323-4009	LEGISLATIVE APPROPRIATION				
Total Intergovernmental Grants/Distributions					
Total Sports Complex Fund Revenues					
Capital Purchases					
40-441-5691	CAPITAL OUTLAY/SPORTS COMPLEX				
Total Capital Purchases					
Total Sports Complex Fund Expenditures					
Net Change in Fund Balance					
Fund Balance, Beginning of Year					
Fund Balance, End of Year					

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
40-323-4009	\$ 316,000	475,000	378,682	(159,000)		-33%
Total Intergovernmental Grants/Distributions	\$ 316,000	475,000	378,682	(159,000)		-33%
Total Sports Complex Fund Revenues	\$ 316,000	475,000	378,682	(159,000)		-33%
Capital Purchases						
40-441-5691	316,000	475,000	-	(159,000)		-33%
Total Capital Purchases	316,000	475,000	-	(159,000)		-33%
Total Sports Complex Fund Expenditures	\$ 316,000	475,000	-	(159,000)		-33%
Net Change in Fund Balance	\$ -	-	378,682	-		100%
Fund Balance, Beginning of Year	-	-	-	-		100%
Fund Balance, End of Year	\$ -	-	378,682	-		100%

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GRT Revenue Bond 2016 Fund (34)
Debt Service Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Debt Service						
34-400-5010	2016 GRT REV BOND PRINCIPAL	\$ 140,000	135,000	135,000	5,000	4%
34-400-5020	NMDOT E-W DESIGN	117,650	121,700	121,700	(4,050)	-3%
Total Debt Service		257,650	256,700	256,700	950	0%
Total 2016 GRT Bond Fund Expenditures		\$ 257,650	256,700	256,700	950	0%
Transfers In/Out						
34-392-3000	2016 GRT REV BOND TRANSFER REV	\$ (257,650)	(256,700)	(256,700)	(950)	0%
Total Transfers In/Out		\$ (257,650)	(256,700)	(256,700)	(950)	0%
Net Change in Fund Balance		\$ -	-	-	-	0%
Fund Balance, Beginning of Year		128,942	129,942	129,942	(1,000)	-1%
Fund Balance, End of Year		\$ 128,942	129,942	129,942	(1,000)	-1%

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G.O. Bond 2016 Fund (36)
Debt Service Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Property Taxes						
36-300-4101 PROPERTY TAX - DEBT SERVICE	\$ 579,766	485,454	603,788	94,312	19%	
Total Property Tax Revenues	\$ 579,766	485,454	603,788	94,312	19%	
Total 2016 G.O. Bond Fund Revenues	\$ 579,766	485,454	603,788	94,312	19%	
Debt Service						
36-400-5010 2016 GO BOND PRINCIPAL DUE	\$ 350,000	340,000	340,000	10,000	3%	
36-400-5020 NMDOT E-W DESIGN	113,463	120,363	120,363	(6,900)	-6%	
Total Debt Service	\$ 463,463	460,363	460,363	3,100	1%	
Total 2016 G.O. Bond Fund Expenditures	\$ 463,463	460,363	460,363	3,100	1%	
Net Change in Fund Balance	\$ 116,303	25,091	143,425	91,212	0%	
Fund Balance, Beginning of Year	316,321	399,168	399,168	(82,847)	-21%	
Fund Balance, End of Year	432,624	424,259	542,593	8,365	2%	

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State LEDA Facebook Project Fund (18)
Fiduciary Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)	
Contractual Services						
18-422-5517 PROFESSIONAL SERVICES/NMED ADM	\$ 30,000	20,000	900	10,000	50%	
Total Contractual Services	\$ 30,000	20,000	900	10,000	50%	
Capital Purchases						
18-422-5619 CAP OUTLAY/WELL NO 7	3,500,000	1,130,000	535,947	2,370,000	210%	
18-422-5630 CAP OUTLAY/HUNING LP E INTERC	1,900,000	100,000	-	1,800,000	1800%	
18-422-5637 CAP OUTLAY/I-25 OFF-RAMP LANE	1,167,000	1,167,000	-	-	0%	
Total Capital Purchases	6,567,000	2,397,000	535,947	4,170,000	174%	
Total State LEDA Fund Expenditures	\$ 6,597,000	2,417,000	536,847	4,180,000	173%	
Net Change in Fund Balance	\$ (6,597,000)	(2,417,000)	(536,847)	(4,180,000)	173%	
Fund Balance, Beginning of Year	7,492,342	9,980,290	9,980,290	(2,487,948)	-25%	
Fund Balance, End of Year	\$ 895,342	7,563,290	9,443,443	(6,667,948)	-88%	

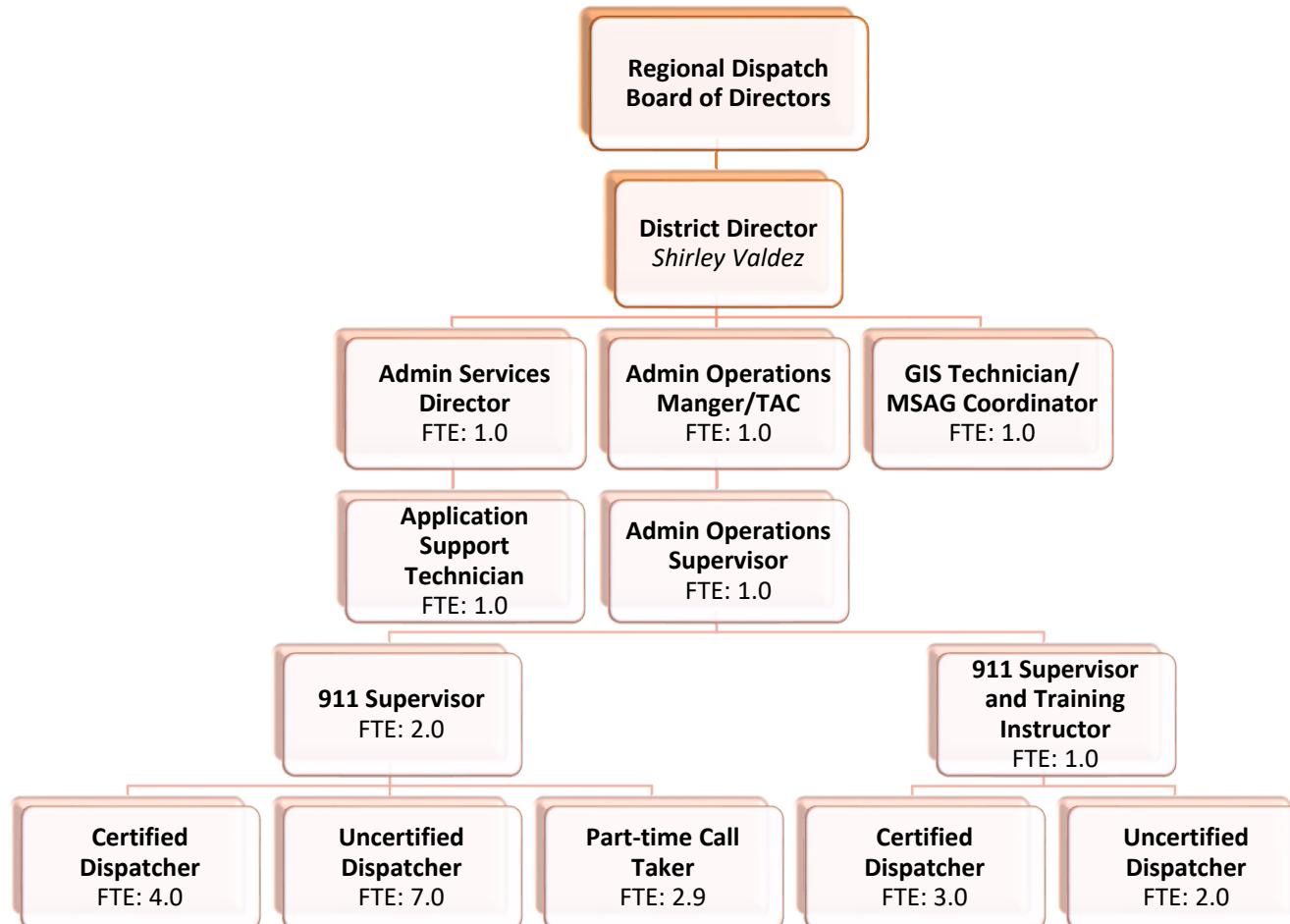
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Court Trust Fund (28) Fiduciary Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
Miscellaneous Revenues						
28-302-4154 JUDICIAL EDUCATIONAL FEE	\$ 8,570	7,914	7,914	656	8%	
28-302-4155 COURT AUTOMATION FEES	17,050	16,696	15,782	354	2%	
Total Miscellaneous Revenues	25,620	24,610	23,696	1,010	4%	
Total Court Trust Fund Revenues						
Operating Costs						
28-402-5581 EDUCAT'L/AUTOMATION FEE TO STA	\$ 25,620	23,696	23,260	1,924	8%	
Total Operating Costs	25,620	23,696	23,260	1,924	8%	
Total Court Trust Fund Expenditures						
Net Change in Fund Balance						
Fund Balance, Beginning of Year	\$ -	914	436	(914)	-100%	
Fund Balance, End of Year	1,396	659	659	737	112%	
	\$ 1,396	1,573	1,095	(177)	-11%	

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Regional Dispatch



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Regional Dispatch

Mission:

Administer the funds for the Valencia Regional Emergency Dispatch Center in accordance with the Joint Powers Agreement signed by member 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 City of Belen, Village of Bosque Farms, Village of Los Lunas, and Valencia County. The City of Rio Communities joined the Board in 2016, the Town of Peralta and AMR Ambulance Company chose to contract with VRECC. The proportion of funding is GRT's and 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 New Mexico statutes and regulations.

Goals & Objectives:

- Ensure that the available funding is spent according to New Mexico statutes and regulations.
- Ensure that dispatch operations are performed in the most economical and efficient manner possible, while providing the most professional dispatch services possible.

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Regional Dispatch Fund (45)
 Fiduciary Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
	June 30, 2021	June 30, 2020				
Gross Receipts Tax Revenues						
45-340-4102 911 DISPATCH GRT REVENUE	\$ 1,440,000	1,440,000	1,403,422	-	0%	
Total Gross Receipts Tax Revenues	1,440,000	1,440,000	1,403,422	-	0%	
Intergovernmental Grants/Distributions						
45-324-4009 LEG APPROPRIATION - CAD & RMS	-	1,148,321	861,241	(1,148,321)	-100%	
Total Intergovernmental Grants/Distributions	-	1,148,321	861,241	(1,148,321)	-100%	
Charges for Services						
45-370-5050 VILLAGE OF BOSQUE FARMS AGENCY	46,456	38,600	38,600	7,856	20%	
45-372-5050 PERALTA AGENCY CONTRIBUTION	32,123	32,046	32,046	77	0%	
45-373-5050 VALENCIA COUNTY AGENCY CONTRIB	187,558	195,971	195,971	(8,413)	-4%	
45-374-5050 AMR AGENCY CONTRIBUTION	104,168	97,747	121,630	6,421	7%	
45-375-5050 RIO COMMUNITIES	30,187	24,854	24,854	5,333	21%	
45-376-5050 CITY OF BELEN AGENCY CONTRIBUTUT	115,739	117,426	117,426	(1,687)	-1%	
45-377-5050 VILLAGE OF LOS LUNAS AGENCY CO	238,653	184,189	184,189	54,464	30%	
Total Charges for Services	754,884	690,833	714,716	64,051	9%	
Miscellaneous Revenues						
45-370-4014 MISCELLANEOUS REVENUE	-	500	198	(500)	-100%	
45-385-4003 E911 MAINTENANCE REVENUE	-	-	-	-	100%	
Total Miscellaneous Revenues	-	500	198	(500)	-100%	
Total Regional Dispatch Fund Revenues	\$ 2,194,884	3,279,654	2,979,577	(1,084,770)	-33%	
Salaries and Wages						
45-403-5120 SALARIES - FULL TIME POSITIONS	\$ 915,700	-	-	915,700	100%	
45-403-5130 SALARIES - PART TIME POSITIONS	128,512	-	-	128,512	100%	
45-403-5190 SALARIES - OVERTIME	85,000	-	-	85,000	100%	
45-403-4700 VRECC DIRECTOR	-	74,567	74,510	(74,567)	-100%	
45-403-4715 ADMIN SERVICES DIRECTOR	-	62,418	67,883	(62,418)	-100%	
45-403-4716 GIS TECHNICIAN/MSAG COORDINATOR	-	42,640	52,031	(42,640)	-100%	
45-403-4713 ADMIN OPERATIONS MANAGER	-	45,387	48,240	(45,387)	-100%	
45-403-4711 911 SUPERVISOR	-	37,959	40,626	(37,959)	-100%	
45-403-4703 911 SUPERVISOR	-	37,959	39,211	(37,959)	-100%	
45-403-4720 ADMIN OPERATIONS SUPERVISOR	-	37,959	41,783	(37,959)	-100%	
45-403-4714 CERTIFIED DISPATCHER	-	31,678	33,298	(31,678)	-100%	
45-403-4708 CERTIFIED DISPATCHER	-	37,959	39,887	(37,959)	-100%	
45-403-4717 CERTIFIED DISPATCHER	-	30,087	32,891	(30,087)	-100%	
45-403-4722 CERTIFIED DISPATCHER	-	28,850	806	(28,850)	-100%	
45-403-4723 CERTIFIED DISPATCHER	-	28,852	10,815	(28,852)	-100%	
45-403-4724 CERTIFIED DISPATCHER	-	30,449	31,919	(30,449)	-100%	
45-403-4725 CERTIFIED DISPATCHER	-	28,850	5,707	(28,850)	-100%	
45-403-4704 UNCERTIFIED DISPATCHER	-	33,753	27,663	(33,753)	-100%	
45-403-4705 UNCERTIFIED DISPATCHER	-	28,852	30,416	(28,852)	-100%	
45-403-4706 UNCERTIFIED DISPATCHER	-	28,850	25,184	(28,850)	-100%	
45-403-4707 UNCERTIFIED DISPATCHER	-	28,851	13,718	(28,851)	-100%	
45-403-4712 UNCERTIFIED DISPATCHER	-	28,850	30,576	(28,850)	-100%	
45-403-4701 UNCERTIFIED DISPATCHER	-	28,850	18,758	(28,850)	-100%	
45-403-4702 UNCERTIFIED DISPATCHER	-	31,200	32,512	(31,200)	-100%	
45-403-4718 UNCERTIFIED DISPATCHER	-	28,850	30,296	(28,850)	-100%	
45-403-4719 UNCERTIFIED DISPATCHER	-	28,850	26,484	(28,850)	-100%	
45-403-4721 UNCERTIFIED DISPATCHER	-	28,852	30,845	(28,852)	-100%	
45-403-4709 PART TIME CALL TAKER	-	27,208	17,132	(27,208)	-100%	
45-403-4710 PART TIME CALL TAKER	-	27,208	30,397	(27,208)	-100%	
45-403-5499 PART TIME CALL TAKER	-	110,000	107,848	(110,000)	-100%	
Total Salaries and Wages	1,129,212	1,015,788	941,436	113,424	11%	

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Regional Dispatch Fund (45) (Continued)
 Fiduciary Fund

		Budgeted Amounts	Actual Amounts	\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020	Increase (Decrease)
Employee Benefits					
45-403-5440	FICA EXPENSE	79,883	76,943	70,133	2,940
45-403-5441	PERA EXPENSE	204,875	177,788	160,133	27,087
45-403-5442	MEDICAL INSURANCE EXPENSE	272,947	214,771	170,769	58,176
45-403-5443	UNEMPLOYMENT TAX EXPENSE	3,446	3,319	1,977	127
45-403-5444	WORKERS' COMP INSURANCE EXP	4,992	9,774	4,156	(4,782)
Total Employee Benefits		566,143	482,595	407,168	83,548
Employee Training Costs					
45-403-5514	TRAINING & SEMINARS	13,000	22,000	13,126	(9,000)
45-403-5531	TRAVEL & PER DIEM	10,000	15,000	6,959	(5,000)
Total Employee Training Costs		23,000	37,000	20,085	(14,000)
Contractual Services					
45-403-5517	PROFESSIONAL SERVICES	30,000	50,500	32,629	(20,500)
45-403-5520	LEGAL SERVICES	8,000	8,000	3,987	-
45-403-5532	AUDIT EXPENSE	1,500	1,500	-	0%
45-403-5569	RADIO SERVICE CONTRACT	125,000	145,000	107,833	(20,000)
Total Contractual Services		164,500	205,000	144,449	(40,500)
Supplies					
45-403-5510	OFFICE SUPPLIES	20,000	20,000	10,231	-
45-403-5534	TOOLS AND EQUIPMENT	3,500	3,500	2,380	-
Total Supplies		23,500	23,500	12,611	0%
Operating Costs					
45-403-5511	DATA PROCESSING	170,000	181,000	179,703	(11,000)
45-403-5513	GAS & OIL FOR VEHICLES	1,000	1,000	401	-
45-403-5515	PRINTING AND COPYING	500	500	531	-
45-403-5518	POSTAGE EXPENSE	500	1,000	272	(500)
45-403-5519	UTILITIES	35,000	40,000	29,358	(5,000)
45-403-5521	TELEPHONE EXPENSE	20,000	20,000	19,425	-
45-403-5522	SUBSCRIPTION & DUES	3,500	5,000	1,886	(1,500)
45-403-5523	INSURANCE & BONDS	31,479	31,002	31,001	477
45-403-5524	PUBLICATIONS & ADVERTISING	1,000	418	60	582
45-403-5525	BUILDING & GROUNDS	8,000	10,000	9,592	(2,000)
45-403-5527	FLEET MAINTENANCE	1,500	1,500	74	-
45-403-5528	JANITORIAL EXPENSE	12,000	15,000	10,823	(3,000)
45-403-5547	LEASE/COPIER EXPENSE	183,327	183,327	178,670	-
45-403-5551	BOOKKEEPING/ADMIN FEE	71,225	67,175	67,175	4,050
45-403-5573	E911 MAINTENANCE	-	-	-	100%
Total Operating Costs		539,031	556,922	528,971	(17,891)
Capital Purchases					
45-403-5617	CAPITAL OUTLAY/CAD&RMS IMPV	-	1,148,321	1,174,441	(1,148,321)
Total Capital Purchases		-	1,148,321	1,174,441	(1,148,321)
Total Regional Dispatch Fund Expenditures					
Transfers In/Out					
45-348-6200	TRANSFER FROM GENERAL FUND	-	332	331	(332)
45-492-6020	TRANSFER TO EMPLOYEE BEN FUND	\$ (41,769)	(40,632)	(40,632)	(1,137)
Total Transfers In/Out		\$ (41,769)	(40,300)	(40,301)	(1,469)
Net Change in Fund Balance					
Fund Balance, Beginning of Year		\$ (208,733)	(149,172)	(209,283)	(59,561)
Fund Balance, End of Year		\$ 912,370	597,058	597,058	315,312
		\$ 703,637	447,886	387,775	255,751

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Employee Benefit Fund (60)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved	Approved	June 30, 2020	June 30, 2020	Increase (Decrease)	Increase (Decrease)
		June 30, 2021	June 30, 2020				
Miscellaneous Revenues							
60-306-4060	INTEREST INCOME	\$ 31,665	34,000	25,652	(2,335)	-7%	
60-311-3099	EMPLOYEE CONTRIBUTION	60,668	47,191	50,717	13,477	29%	
60-370-4014	RETIREE INSURANCE PAYMENTS	82,152	63,599	85,895	18,553	29%	
	Total Miscellaneous Revenues	174,485	144,790	162,264	29,695	21%	
	Total Employee Benefit Fund Revenues	\$ 174,485	144,790	162,264	29,695	21%	
Operating Costs							
60-570-5507	BANK FEES	\$ -	250	509	(250)	-100%	
60-530-5562	EMPLOYEE BENEFIT PAYMENTS	164,305	169,770	169,511	(5,465)	-3%	
	Total Operating Costs	164,305	170,020	170,020	(5,715)	-3%	
	Total Employee Benefit Fund Expenditures	\$ 164,305	170,020	170,020	(5,715)	-3%	
Transfers In/Out							
60-392-3000	TRANSFER FROM GENERAL FUND	290,861	312,614	312,614	(21,753)	-7%	
60-392-3020	TRANS FROM WATER/SEWER FUND	44,456	40,387	40,387	4,069	10%	
60-392-3030	TRANS FROM SOLID WASTE FUND	27,174	26,712	26,712	462	2%	
60-392-3075	TRANSFER FROM CENTRAL DISPATCH	41,769	40,632	40,632	1,137	3%	
60-392-3095	TRANSFER REVENUE FROM LDWI	10,848	10,829	10,829	19	0%	
	Total Transfers In/Out	\$ 415,108	431,174	431,174	(16,066)	-4%	
	Net Change in Fund Balance	\$ 425,288	405,944	423,418	19,344	5%	
	Fund Balance, Beginning of Year	2,721,261	2,488,984	2,488,984	232,277	9%	
	Fund Balance, End of Year	\$ 3,146,549	2,894,928	2,912,402	251,621	9%	

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Schedule of Transfers

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2021	Approved June 30, 2020	June 30, 2020		Increase (Decrease)	Increase (Decrease)
General Fund Transfers							
11-348-3080	TRANSFER FROM WATER/SEWER FND (41)	\$ 360,000	360,000	360,000	-	0%	
11-492-6020	TRANSFER TO EMPLOYEE BENEFIT FUND (60)	(290,861)	(312,614)	(312,614)	21,753	-7%	
11-492-6030	TRANSFER TO LOCAL LEDA GRT FUND (15)	(1,753,668)	(2,030,365)	(2,030,365)	276,697	-14%	
11-492-6040	TRANSFER TO MUSEUM OF HERITAGE ARTS FUND (37)	-	(152,013)	(152,013)	152,013	-100%	
11-492-6050	TRANSFER TO I-25 INTERCHANGE CAPITAL PROJECTS FUND (42)	-	(2,500,000)	(2,500,000)	2,500,000	-100%	
11-492-6100	TRANSFER TO VRECC	-	(332)	(331)	332	-100%	
Total General Fund Transfers		(1,684,529)	(4,635,324)	(4,635,323)	2,950,795	-64%	
Local LEDA GRT Fund Transfers							
15-399-4099	TRANSFER FROM GENERAL FUND	1,753,668	2,030,365	2,030,365	(276,697)	-14%	
Total Local LEDA GRT Fund Transfers		1,753,668	2,030,365	2,030,365	(276,697)	-14%	
Municipal Street Improvement Fund Transfers							
17-492-6040	TRANSFER TO WATER/SEWER FUND	(60,610)	(60,610)	(60,610)	-	0%	
Total Municipal Street Improvement Fund Transfers		(60,610)	(60,610)	(60,610)	-	0%	
Infrastructure Fund Transfers							
25-492-6010	TRANS TO 16 GRT REV BOND DEBT	(257,650)	(256,700)	(256,700)	(950)	0%	
Total Infrastructure Fund Transfers		(257,650)	(256,700)	(256,700)	(950)	0%	
Local DWI Transfers							
29-492-6020	TRANSFER TO EMPL BENEFIT FUND	(10,848)	(10,829)	(10,829)	(19)	0%	
Total Local DWI Transfers		(10,848)	(10,829)	(10,829)	(19)	0%	
I-25 Interchange Fund Transfers							
42-348-6020	TRANSFER FROM GENERAL FUND	-	2,500,000	2,500,000	(2,500,000)	-100%	
Total I-25 Interchange Fund Transfers		-	2,500,000	2,500,000	(2,500,000)	-100%	
Museum of Heritage and Arts Improvements Fund Transfers							
37-348-6010	TRANSFER FROM GENERAL FUND	-	152,013	152,013	(152,013)	-100%	
Total Museum of Heritage and Arts Improvements Fund Transfers		-	152,013	152,013	(152,013)	-100%	
2016 GRT Bond Fund Transfers							
34-392-3000	2016 GRT REV BOND TRANSFER REV	257,650	256,700	256,700	950	0%	
Total 2016 GRT Bond Fund Transfers		257,650	256,700	256,700	950	0%	
Water/Sewer Fund Transfers							
41-492-6055	TRANSFER TO GENERAL FUND	(360,000)	(360,000)	(360,000)	-	0%	
41-348-3080	TRANSFER FROM STREET FUND	60,610	60,610	60,610	-	0%	
41-492-6020	TRANS TO EMPLOYEE BENEFIT FUND	(44,456)	(40,387)	(40,387)	(4,069)	10%	
Total Water/Sewer Fund Transfers		(343,846)	(339,777)	(339,777)	(4,069)	1%	
Solid Waste Fund Transfers							
43-492-6020	TRANS TO EMPLOYEE BENEFIT FUND	(27,174)	(26,712)	(26,712)	(462)	2%	
Total Solid Waste Fund Transfers		(27,174)	(26,712)	(26,712)	(462)	2%	
Central Dispatch Fund Transfers							
45-492-6020	TRANSFER TO EMPLOYEE BEN FUND	(41,769)	(40,632)	(40,632)	(1,137)	3%	
45-348-6200	TRANSFER FROM GENERAL FUND	-	332	331	(332)	-100%	
Total Central Dispatch Fund Transfers		(41,769)	(40,300)	(40,301)	(1,469)	4%	
Employee Benefit Fund Transfers							
60-392-3000	TRANSFER FROM GENERAL FUND	290,861	312,614	312,614	(21,753)	-7%	
60-392-3020	TRANS FROM WATER/SEWER FUND	44,456	40,387	40,387	4,069	10%	
60-392-3030	TRANS FROM SOLID WASTE FUND	27,174	26,712	26,712	462	2%	
60-392-3075	TRANSFER FROM CENTRAL DISPATCH	41,769	40,632	40,632	1,137	3%	
60-392-3095	TRANSFER REVENUE FROM LDWI	10,848	10,829	10,829	19	0%	
Total Employee Benefit Fund Transfers		415,108	431,174	431,174	(16,066)	-4%	
Net Cash Transfers		\$ -	-	-	-	0%	

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Schedule of Long-Term Debt

Lender	Loan Name	Original Balance	Interest Rate	Maturity Date	Estimated Balance June 30, 2020	Additions to Long-Term Debt	Payments on Long-Term Debt	Estimated Balance June 30, 2021
GENERAL GOVERNMENT FUNDS:								
BOK Financial	2016 General Obligation Bond (LOSLUNASGO16)	5,795,000	2.00% to 3.00%	8/1/2031	4,795,000	-	(350,000)	4,445,000
BOK Financial	2016 Series GRT Revenue Bond (LOSLUNAGRT16)	4,180,000	2.00% to 3.00%	4/1/2041	3,970,000	-	(140,000)	3,830,000
NMED	NMED Luna Hills Loan (195005/1438145)	3,122,613	1.20%	3/2/2027	1,222,084	-	(168,398)	1,053,686
NMFA	NMFA 2538-PP Fire Truck (LOS LUNAS 6)	406,000	3.012%	5/1/2023	113,993	-	(36,693)	77,300
NMFA	NMFA 3604-PP Emergency Call Center Loan (LOS LUNAS 9)	3,403,856	3.16%	5/1/2046	3,114,742	-	(87,158)	3,027,584
General Government Long-Term Debt					13,215,819	-	(782,249)	12,433,570
ENTERPRISE FUNDS:								
NMFA	Drinking Water State Revolving Loan (DW-LOS LUNAS)	4,070,660	2.71% to 2.80%	5/1/2021	207,783	-	(207,783)	-
NMED	Clean Water State Revolving Loan (1438037)	3,217,000	1.20%	3/28/2026	1,089,603	-	(176,228)	913,374
NMED	Clean Water State Revolving Loan (CWSRF 007)	15,925,457	0.742%	9/1/2030	9,745,512	-	(834,066)	8,911,445
NMFA	NMFA 2114-DW Drinking Water Loan - Arsenic Treatment (LOSLUNAS 4)	4,053,053	0.742%	9/13/2030	2,271,402	-	(207,392)	2,064,010
NMFA	0222-WTB Water/Sewer River Crossing Loan (LOSLUNAS7)	141,200	0.25%	6/30/2032	85,565	-	(7,033)	78,532
NMFA	NMFA 3633-DW Drinking Water Loan (DW-3633)	1,139,256	2.00%	5/1/2040	1,618,460	-	-	1,618,460
NMED	Clean Water State Revolving Loan (CWSRF 055)	3,771,062	2.00%	6/21/2044	6,429,182	-	-	6,429,182
NMED	Clean Water State Revolving Loan (CWSRF 060)	221,639	3.00%	6/30/2041	221,639	-	-	221,639
Total Enterprise Long-Term Debt					21,669,145	-	(1,432,502)	20,236,643
Total Long-Term Debt					34,884,965	-	(2,214,752)	32,670,213

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Personnel Highlights

Salaries:

Due to the projected reduction in revenue, no salary increases were budgeted. Based on the current and future economic outlook, an overall market adjustment to the village's pay play was not recommended or warranted.

Reclassified Positions:

Old Position Title: Part-time Administrative Assistant (Administration Department)

Reclassified Position Title: Full-time Administrative Assistant (Community Development Department)

Old Pay Grade: B

Reclassified Pay Grade: E

Rationale: The Village of Los Lunas has employed two separate individuals to fill the Part-time Administrative Assistant position in the Administration Department that have generally substituted for the Full-time Administrative Assistant during staff meetings, trainings, vacations, and lunch breaks. As of May 29, 2020, both of these individuals had resigned from their position with the Village of Los Lunas. Approximately 80% of the traffic received at Village Hall relates to the Community Development Department. To improve our interaction with our citizens and the customer service they receive at the front desk at Village Hall, I recommend this position be reclassified and reassigned to the Community Development Department as a Full-time Administrative Assistant.

Old Position Title: Administrative Assistant (Administration Department)

Reclassified Position Title: Accounts Payable Specialist (Finance Division)

Old Pay Grade: E

Reclassified Pay Grade: G

Rationale: The Administrative Assistant is currently functioning as an Accounting Technician with their primary job duties including entering invoices received by Village vendors into the accounting software, issuing purchase orders, and reviewing travel reimbursements. To improve the Village of Lunas's internal controls over cash disbursements, I recommend this position be reclassified to an Accounts Payable Specialist to consolidate all accounts payable processing into one position. Currently, the Purchasing Specialist and the front desk Administrative Specialist share this responsibility.

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Reclassified Positions (Continued)

Old Position Title: Purchasing Specialist (Administration Department)
Reclassified Position Title: Procurement Coordinator (Finance Division)

Old Pay Grade: I
Reclassified Pay Grade: K

Rationale: The Procurement Coordinator is currently reviewing invoices and purchasing card receipts once they have been submitted to accounts payable for payment and processing. To improve the internal control within the Finance Division, this position should be reclassified to a Procurement Coordinator to allow for review of purchase requisitions for compliance with the New Mexico State Procurement Code in order to minimize findings related to procurement and cash disbursements in connection with the Village of Lunas's annual audit. In addition, this position would be responsible for approving cash disbursements prepared by the Accounts Payable Specialist, and supervising the Accounts Payable Specialist.

Old Position Title: Human Resources Technician (Administration Department)
Reclassified Position Title: Human Resources Technician (Human Resources Division)

Old Pay Grade: F
Reclassified Pay Grade: G

Rationale: Subsequent to the approval of the FY 2021 Interim Budget, the incumbent employee requested a review of the position classification. The temporary vacancy of the Human Resources Manager position has had some impact on the HR Technician's position, which are likely to continue even after an HR Manager is hired. Specifically, the position is solely responsible for conducting pre-screen interviews to make sure candidates meet job criteria as set forth by the JDQ. The position is expected to maintain regular communication with safety vendors, complete monthly fire extinguisher checks for Administration, and now serves on the Village Safety Team for Administration. The position carries out all aspects of the drug screen process, and assists supervisors and directors with the medical treatment and reporting process for all work accidents and injuries, including Worker's Comp claims. Lastly, the position takes the lead on some projects, and provides work direction for others.

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Reclassified Positions (Continued)

Old Position Title: Youth Coordinator (Parks and Recreation Department)
Reclassified Position Title: Facility Maintenance Technician III (Facility Maintenance Division)

Old Pay Grade: E
Reclassified Pay Grade: H

Rationale: Youth Coordinator is no longer the appropriate title for this position. This position would assume certain mosquito control responsibilities currently performed by the supervisor, and would be responsible for leading the division team in the supervisor's absence.

Old Position Title: Library Aide (Library Department)
Reclassified Position Title: Museum Technician (Museum Division)

Old Pay Grade: B
Reclassified Pay Grade: G

Rationale: The incumbent employee was at the library but has been at the museum two years due to staffing shortage. Now that we are completely staffed at both the library and museum, the director would like to keep the employee at the museum and reclassify the position to Museum Technician those are the duties the employee has been performing in recent years, in addition to being very capable at researching history.

Old Position Title: Administrative Assistant (Public Works Department)
Reclassified Position Title: Project Coordinator (Waste Water Treatment Plant Division)

Old Pay Grade: E
Reclassified Pay Grade: H

Rationale: The incumbent employee has taken on roles and responsibilities that are not administrative in nature, but more of a coordinator role. The Project Coordinator role is expected to take on specific and additional responsibilities in line with employee independence. An individual whom obtains a task; develops, manages, monitors and finishes it to completion. This position has evolved from administrative assistant, and is now designed to support the additional changes within the roles and responsibilities of a Project Coordinator.

**STATE OF NEW MEXICO
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New Positions:

Position Title: Public Works Technician (Water/Sewer Division)

Pay Grade: G

FTE: 2.0

Rationale: Increased workload and service levels experienced in the Water/Sewer Division.

Position Title: Public Works Technician (Waste Water Treatment Plant Division)

Pay Grade: G

FTE: 2.0

Rationale: Increased workload and service levels experienced in the Waste Water Treatment Plan Division.

Position Title: Solid Waste Laborer (Solid Waste Division)

Pay Grade: B

FTE: 2.0

Rationale: Increased workload and service levels experienced in the Solid Waste Division.

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)**

General Fund (11)
Budgeted Positions Detail by FTE
Year Ended June 30, 2021

Administration Department

Mayor & Council Division (431)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Mayor	Administration	Mayor and Council	Elected	12,500	-
Councilor	Administration	Mayor and Council	Elected	48,000	-
				60,500	-

Village Administrator Division (432)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Village Administrator	Administration	Village Administrator	Full-time	117,086	1.0
Deputy Clerk	Administration	Village Administrator	Full-time	40,914	1.0
				158,000	2.0

Finance Division (433)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Finance Director	Administration	Finance	Full-time	72,426	1.0
Procurement Coordinator	Administration	Finance	Full-time	48,651	1.0
Payroll/Benefits Specialist	Administration	Finance	Full-time	41,933	1.0
Financial Analyst	Administration	Finance	Full-time	39,062	1.0
Accounts Payable Specialist	Administration	Finance	Full-time	33,301	1.0
				235,373	5.0

Utility Billing Division (434)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Utility Billing Supervisor	Administration	Utility Billing	Full-time	44,803	1.0
Utility Billing Clerk/Cashier	Administration	Utility Billing	Full-time	94,370	3.0
Part-time Utility Billing Clerk/Cashier	Administration	Utility Billing	Part-time	21,811	0.7
				160,984	4.7

Information Technology Division (435)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Information Technology Manager	Administration	Information Technology	Full-time	62,733	1.0
Computer Specialist	Administration	Information Technology	Full-time	54,420	1.0
Computer Technician	Administration	Information Technology	Full-time	75,940	2.0
Computer Technician	Administration	Information Technology	Unfunded	-	-
				193,093	4.0

Human Resources Division (436)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Human Resources Manager	Administration	Human Resources	Full-time	48,251	0.8
Human Resources Technician	Administration	Human Resources	Full-time	33,301	1.0
				81,552	1.8

Municipal Court Department (402)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Municipal Judge	Municipal Court	Municipal Court	Elected	65,000	-
Chief Court Clerk	Municipal Court	Municipal Court	Full-time	42,827	1.0
Court Clerk	Municipal Court	Municipal Court	Full-time	63,690	2.0
Part-time Court Clerk	Municipal Court	Municipal Court	Part-time	2,054	0.0
				173,572	3.0

Police Department (404)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Chief of Police	Police Department	Police	Full-time	93,621	1.0
Deputy Chief of Police	Police Department	Police	Full-time	74,443	1.0
Lieutenant	Police Department	Police	Full-time	263,744	4.0
Detective	Police Department	Police	Full-time	287,102	5.0
Sergeant	Police Department	Police	Full-time	393,994	7.0
Certified Police Officer	Police Department	Police	Full-time	1,233,445	24.0
Police Property Evidence/Vehicle Technician	Police Department	Police	Full-time	33,301	1.0
Police Office Manager/Executive Secretary	Police Department	Police	Full-time	33,301	1.0
Police Clerk	Police Department	Police	Full-time	59,446	2.0
				2,472,397	46.0

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)**

**General Fund (11)
Budgeted Positions Detail by FTE
Year Ended June 30, 2021**

Fire Department (405)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Fire Chief	405 Fire Department	Fire	Full-time	80,246	1.0
Assistant Fire Chief	405 Fire Department	Fire	Full-time	62,546	1.0
Fire Captain	405 Fire Department	Fire	Full-time	56,347	1.0
Division Chief/Fire Marshal	405 Fire Department	Fire	Full-time	56,285	1.0
Fire Lieutenant	405 Fire Department	Fire	Full-time	153,433	3.0
Firefighter/EMT Intermediate	405 Fire Department	Fire	Full-time	132,118	3.0
Certified Firefighter/EMT Basic	405 Fire Department	Fire	Full-time	510,453	13.0
Uncertified Firefighter/EMT Basic	405 Fire Department	Fire	Full-time	118,810	3.0
Administrative Assistant	405 Fire Department	Fire	Full-time	32,261	1.0
				1,202,499	27.0

Parks & Recreation Department

Parks Division (441)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Parks and Recreation Director	Parks & Recreation	Parks	Full-time	74,382	1.0
Assistant Parks and Recreation Director	Parks & Recreation	Parks	Unfunded	-	-
Parks Supervisor	Parks & Recreation	Parks	Full-time	44,803	1.0
Park Technician III	Parks & Recreation	Parks	Full-time	33,301	1.0
Park Technician II	Parks & Recreation	Parks	Full-time	31,158	1.0
Park Technician I	Parks & Recreation	Parks	Full-time	148,616	5.0
Part-time Parks Laborer	Parks & Recreation	Parks	Part-time	18,428	0.7
				350,688	9.7

Recreation Division (442)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Recreation Supervisor	Parks & Recreation	Recreation	Full-time	43,140	1.0
Sports Coordinator	Parks & Recreation	Recreation	Full-time	39,062	1.0
Recreation Specialist	Parks & Recreation	Recreation	Full-time	33,301	1.0
Recreation Aide	Parks & Recreation	Recreation	Full-time	29,723	1.0
Part-time Recreation Aide	Parks & Recreation	Recreation	Part-time	172,394	5.8
Youth Employment	Parks & Recreation	Recreation	Seasonal	32,640	-
				350,261	9.8

Open Space Division (443)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Open Space Supervisor	Parks & Recreation	Open Space	Full-time	49,920	1.0
Park Ranger	Parks & Recreation	Open Space	Full-time	115,794	3.0
				165,714	4.0

Facility Maintenance Division (444)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Facility Maintenance Supervisor	Parks & Recreation	Facility Maintenance	Full-time	44,803	1.0
Facility Maintenance Technician III	Parks & Recreation	Facility Maintenance	Full-time	36,192	1.0
Facility Maintenance Technician II	Parks & Recreation	Facility Maintenance	Full-time	99,902	3.0
				180,897	5.0

Library Department

Library Division (408)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Library Director	Library/Museum	Library	Full-time	70,470	1.0
Assistant Library Director	Library/Museum	Library	Full-time	47,694	1.0
Children's Librarian	Library/Museum	Library	Full-time	44,803	1.0
Cataloging Specialist	Library/Museum	Library	Full-time	33,301	1.0
Library Technician	Library/Museum	Library	Full-time	93,475	3.0
Part-time Library Aide	Library/Museum	Library	Part-time	3,813	0.2
				293,556	7.2

Museum Division (409)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Museum Specialist	Library/Museum	Museum	Full-time	44,803	1.0
Museum Technician	Library/Museum	Museum	Full-time	70,765	2.1
				115,568	3.1

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)**

General Fund (11)
Budgeted Positions Detail by FTE
Year Ended June 30, 2021

Community Development Department (411)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Planning & Zoning Commissioner	Community Development	Community Development	Other	3,600	-
Community Development Director	Community Development	Community Development	Full-time	70,471	1.0
Economic Development Manager	Community Development	Community Development	Full-time	65,936	1.0
Code Enforcement Supervisor	Community Development	Community Development	Full-time	58,918	1.0
Community Planner	Community Development	Community Development	Full-time	56,285	1.0
Code Enforcement Officer	Community Development	Community Development	Full-time	114,774	3.0
Code Enforcement Specialist	Community Development	Community Development	Full-time	41,933	1.0
Planning Technician	Community Development	Community Development	Full-time	39,062	1.0
Permit Technician	Community Development	Community Development	Full-time	33,300	1.0
Administrative Assistant	Community Development	Community Development	Full-time	29,723	1.0
Youth Employment	Community Development	Community Development	Full-time	17,680	-
				531,682	11.0

Public Works Department

Streets Division (406)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Streets Supervisor	Public Works	Streets	Full-time	60,873	1.0
Assistant Streets Supervisor	Public Works	Streets	Full-time	45,760	1.0
Street Maintenance Worker III	Public Works	Streets	Full-time	35,214	1.0
Street Maintenance Worker	Public Works	Streets	Full-time	31,158	1.0
Truck Driver/Equipment Operator	Public Works	Streets	Full-time	62,317	2.0
Streets Laborer	Public Works	Streets	Full-time	86,581	3.0
				321,903	9.0

Fleet Maintenance Division (412)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Fleet Maintenance Supervisor	Public Works	Fleet Maintenance	Full-time	55,058	1.0
Heavy Duty Mechanic	Public Works	Fleet Maintenance	Full-time	51,554	1.0
Mechanic	Public Works	Fleet Maintenance	Full-time	116,660	3.0
				223,271	5.0

Local DWI Fund (29)

Local DWI Division (417)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
DWI Coordinator	LDWI	LDWI	Full-time	54,890	1.0
DWI Compliance Coordinator	LDWI	LDWI	Full-time	46,717	1.0
DWI Prevention Specialist	LDWI	LDWI	Full-time	39,978	1.0
DWI Compliance Officer	LDWI	LDWI	Full-time	66,602	2.0
DWI Treatment Coordinator	LDWI	LDWI	Part-time	33,010	0.7
DWI Treatment Provider	LDWI	LDWI	Part-time	29,979	0.7
				271,176	6.4

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)**

**Water/Sewer Fund (41)
Budgeted Positions Detail by FTE
Year Ended June 30, 2021**

Public Works Department

Waste Water Treatment Plant (WWTP) Division (421)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Public Works Director	Public Works	WWTP	Full-time	93,621	1.0
Construction/Safety Inspector	Public Works	WWTP	Full-time	54,496	1.0
Public Works GIS Technician	Public Works	WWTP	Full-time	51,522	1.0
Waster Water Treatment Plant Supervisor	Public Works	WWTP	Full-time	49,920	1.0
Assistant WWTP Supervisor	Public Works	WWTP	Full-time	46,862	1.0
WWTP Equipment Maintenance Operator	Public Works	WWTP	Full-time	39,291	1.0
Laboratory Technician	Public Works	WWTP	Full-time	73,403	2.0
Public Works Technician	Public Works	WWTP	Full-time	199,805	6.0
Project Coordinator	Public Works	WWTP	Full-time	36,192	1.0
				645,112	15.0

Water/Sewer Division (422)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Water/Sewer Superintendent	Public Works	Water/Sewer	Full-time	67,163	1.0
Water/Sewer Supervisor	Public Works	Water/Sewer	Full-time	51,210	1.0
Assistant Water/Sewer Supervisor	Public Works	Water/Sewer	Full-time	42,411	1.0
Sewer Maintenance Operator	Public Works	Water/Sewer	Full-time	36,192	1.0
Water Maintenance Operator	Public Works	Water/Sewer	Full-time	36,192	1.0
Public Works Technician	Public Works	Water/Sewer	Full-time	233,106	7.0
				466,274	12.0

Solid Waste Fund (43)

Solid Waste Division (423)

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
Solid Waste Superintendent	Public Works	Solid Waste	Full-time	53,414	1.0
Solid Waste Supervisor	Public Works	Solid Waste	Full-time	47,361	1.0
Assistant Solid Waste Supervisor	Public Works	Solid Waste	Full-time	47,362	1.0
Heavy Duty Mechanic	Public Works	Solid Waste	Full-time	50,543	1.0
Recycle Operator	Public Works	Solid Waste	Full-time	42,827	1.0
Transfer Station Operator	Public Works	Solid Waste	Full-time	38,251	1.0
Residential Driver	Public Works	Solid Waste	Full-time	174,961	5.0
Commercial Driver	Public Works	Solid Waste	Full-time	66,372	2.0
Transfer Station Truck Driver	Public Works	Solid Waste	Full-time	31,158	1.0
Solid Waste Laborer	Solid Waste	Solid Waste	Full-time	127,088	5.0
				679,338	19.0

Total Village of Los Lunas Salaries and FTE 9,333,410 209.7

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)

General Fund (11)
Budgeted Positions Detail by Position Count
Year Ended June 30, 2021

Administration Department

Mayor & Council Division (431)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Mayor	Administration	Mayor and Council	Elected	12,500	1.0
Councilor	Administration	Mayor and Council	Elected	48,000	4.0

Village Administrator Division (432)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Village Administrator	Administration	Village Administrator	Full-time	117,086	1.0
Deputy Clerk	Administration	Village Administrator	Full-time	40,914	1.0

Finance Division (433)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Finance Director	Administration	Finance	Full-time	72,426	1.0
Procurement Coordinator	Administration	Finance	Full-time	48,651	1.0
Payroll/Benefits Specialist	Administration	Finance	Full-time	41,933	1.0
Financial Analyst	Administration	Finance	Full-time	39,062	1.0
Accounts Payable Specialist	Administration	Finance	Full-time	33,301	1.0

Utility Billing Division (434)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Utility Billing Supervisor	Administration	Utility Billing	Full-time	44,803	1.0
Utility Billing Clerk/Cashier	Administration	Utility Billing	Full-time	94,370	3.0
Part-time Utility Billing Clerk/Cashier	Administration	Utility Billing	Part-time	21,811	1.0

Information Technology Division (435)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Information Technology Manager	Administration	Information Technology	Full-time	62,733	1.0
Computer Specialist	Administration	Information Technology	Full-time	54,420	1.0
Computer Technician	Administration	Information Technology	Full-time	75,940	2.0
Computer Technician	Administration	Information Technology	Unfunded	-	-

Human Resources Division (436)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Human Resources Manager	Administration	Human Resources	Full-time	48,251	1.0
Human Resources Technician	Administration	Human Resources	Full-time	33,301	1.0

Municipal Court Department (402)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Municipal Judge	Municipal Court	Municipal Court	Elected	65,000	-
Chief Court Clerk	Municipal Court	Municipal Court	Full-time	42,827	1.0
Court Clerk	Municipal Court	Municipal Court	Full-time	63,690	2.0
Part-time Court Clerk	Municipal Court	Municipal Court	Part-time	2,054	1.0

Police Department (404)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Chief of Police	Police Department	Police	Full-time	93,621	1.0
Deputy Chief of Police	Police Department	Police	Full-time	74,443	1.0
Lieutenant	Police Department	Police	Full-time	263,744	4.0
Detective	Police Department	Police	Full-time	287,102	5.0
Sergeant	Police Department	Police	Full-time	393,994	7.0
Certified Police Officer	Police Department	Police	Full-time	1,233,445	24.0
Police Property Evidence/Vehicle Technician	Police Department	Police	Full-time	33,301	1.0
Police Office Manager/Executive Secretary	Police Department	Police	Full-time	33,301	1.0
Police Clerk	Police Department	Police	Full-time	59,446	2.0

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)**

General Fund (11)
Budgeted Positions Detail by Position Count
Year Ended June 30, 2021

Fire Department (405)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Fire Chief	405 Fire Department	Fire	Full-time	80,246	1.0
Assistant Fire Chief	405 Fire Department	Fire	Full-time	62,546	1.0
Fire Captain	405 Fire Department	Fire	Full-time	56,347	1.0
Division Chief/Fire Marshal	405 Fire Department	Fire	Full-time	56,285	1.0
Fire Lieutenant	405 Fire Department	Fire	Full-time	153,433	3.0
Firefighter/EMT Intermediate	405 Fire Department	Fire	Full-time	132,118	3.0
Certified Firefighter/EMT Basic	405 Fire Department	Fire	Full-time	510,453	13.0
Uncertified Firefighter/EMT Basic	405 Fire Department	Fire	Full-time	118,810	3.0
Administrative Assistant	405 Fire Department	Fire	Full-time	32,261	1.0
				1,202,499	27.0

Parks & Recreation Department

Parks Division (441)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Parks and Recreation Director	Parks & Recreation	Parks	Full-time	74,382	1.0
Assistant Parks and Recreation Director	Parks & Recreation	Parks	Unfunded	-	-
Parks Supervisor	Parks & Recreation	Parks	Full-time	44,803	1.0
Park Technician III	Parks & Recreation	Parks	Full-time	33,301	1.0
Park Technician II	Parks & Recreation	Parks	Full-time	31,158	1.0
Park Technician I	Parks & Recreation	Parks	Full-time	148,616	5.0
Part-time Parks Laborer	Parks & Recreation	Parks	Part-time	18,428	1.0
				350,688	10.0

Recreation Division (442)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Recreation Supervisor	Parks & Recreation	Recreation	Full-time	43,140	1.0
Sports Coordinator	Parks & Recreation	Recreation	Full-time	39,062	1.0
Recreation Specialist	Parks & Recreation	Recreation	Full-time	33,301	1.0
Recreation Aide	Parks & Recreation	Recreation	Full-time	29,723	1.0
Part-time Recreation Aide	Parks & Recreation	Recreation	Part-time	172,394	8.0
Youth Employment	Parks & Recreation	Recreation	Seasonal	32,640	-
				350,261	12.0

Open Space Division (443)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Open Space Supervisor	Parks & Recreation	Open Space	Full-time	49,920	1.0
Park Ranger	Parks & Recreation	Open Space	Full-time	115,794	3.0
				165,714	4.0

Facility Maintenance Division (444)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Facility Maintenance Supervisor	Parks & Recreation	Facility Maintenance	Full-time	44,803	1.0
Facility Maintenance Technician III	Parks & Recreation	Facility Maintenance	Full-time	36,192	1.0
Facility Maintenance Technician II	Parks & Recreation	Facility Maintenance	Full-time	99,902	3.0
				180,897	5.0

Library Department

Library Division (408)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Library Director	Library/Museum	Library	Full-time	70,470	1.0
Assistant Library Director	Library/Museum	Library	Full-time	47,694	1.0
Children's Librarian	Library/Museum	Library	Full-time	44,803	1.0
Cataloging Specialist	Library/Museum	Library	Full-time	33,301	1.0
Library Technician	Library/Museum	Library	Full-time	93,475	3.0
Part-time Library Aide	Library/Museum	Library	Part-time	3,813	1.0
				293,556	8.0

Museum Division (409)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Museum Specialist	Library/Museum	Museum	Full-time	44,803	1.0
Museum Technician	Library/Museum	Museum	Full-time	70,765	3.0
				115,568	4.0

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)**

General Fund (11)
Budgeted Positions Detail by Position Count
Year Ended June 30, 2021

Community Development Department (411)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Planning & Zoning Commissioner	Community Development	Community Development	Other	3,600	-
Community Development Director	Community Development	Community Development	Full-time	70,471	1.0
Economic Development Manager	Community Development	Community Development	Full-time	65,936	1.0
Code Enforcement Supervisor	Community Development	Community Development	Full-time	58,918	1.0
Community Planner	Community Development	Community Development	Full-time	56,285	1.0
Code Enforcement Officer	Community Development	Community Development	Full-time	114,774	3.0
Code Enforcement Specialist	Community Development	Community Development	Full-time	41,933	1.0
Planning Technician	Community Development	Community Development	Full-time	39,062	1.0
Permit Technician	Community Development	Community Development	Full-time	33,300	1.0
Administrative Assistant	Community Development	Community Development	Full-time	29,723	1.0
Youth Employment	Community Development	Community Development	Full-time	17,680	-
				531,682	11.0

Public Works Department

Streets Division (406)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Streets Supervisor	Public Works	Streets	Full-time	60,873	1.0
Assistant Streets Supervisor	Public Works	Streets	Full-time	45,760	1.0
Street Maintenance Worker III	Public Works	Streets	Full-time	35,214	1.0
Street Maintenance Worker	Public Works	Streets	Full-time	31,158	1.0
Truck Driver/Equipment Operator	Public Works	Streets	Full-time	62,317	2.0
Streets Laborer	Public Works	Streets	Full-time	86,581	3.0
				321,903	9.0

Fleet Maintenance Division (412)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Fleet Maintenance Supervisor	Public Works	Fleet Maintenance	Full-time	55,058	1.0
Heavy Duty Mechanic	Public Works	Fleet Maintenance	Full-time	51,554	1.0
Mechanic	Public Works	Fleet Maintenance	Full-time	116,660	3.0
				223,271	5.0

Local DWI Fund (29)

Local DWI Division (417)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
DWI Coordinator	LDWI	LDWI	Full-time	54,890	1.0
DWI Compliance Coordinator	LDWI	LDWI	Full-time	46,717	1.0
DWI Prevention Specialist	LDWI	LDWI	Full-time	39,978	1.0
DWI Compliance Officer	LDWI	LDWI	Full-time	66,602	2.0
DWI Treatment Coordinator	LDWI	LDWI	Part-time	33,010	1.0
DWI Treatment Provider	LDWI	LDWI	Part-time	29,979	1.0
				271,176	7.0

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)

Water/Sewer Fund (41)
Budgeted Positions Detail by Position Count
Year Ended June 30, 2021

Public Works Department

Waste Water Treatment Plant (WWTP) Division (421)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Public Works Director	Public Works	WWTP	Full-time	93,621	1.0
Construction/Safety Inspector	Public Works	WWTP	Full-time	54,496	1.0
Public Works GIS Technician	Public Works	WWTP	Full-time	51,522	1.0
Waster Water Treatment Plant Supervisor	Public Works	WWTP	Full-time	49,920	1.0
Assistant WWTP Supervisor	Public Works	WWTP	Full-time	46,862	1.0
WWTP Equipment Maintenance Operator	Public Works	WWTP	Full-time	39,291	1.0
Laboratory Technician	Public Works	WWTP	Full-time	73,403	2.0
Public Works Technician	Public Works	WWTP	Full-time	199,805	6.0
Project Coordinator	Public Works	WWTP	Full-time	36,192	1.0
				645,112	15.0

Water/Sewer Division (422)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Water/Sewer Superintendent	Public Works	Water/Sewer	Full-time	67,163	1.0
Water/Sewer Supervisor	Public Works	Water/Sewer	Full-time	51,210	1.0
Assistant Water/Sewer Supervisor	Public Works	Water/Sewer	Full-time	42,411	1.0
Sewer Maintenance Operator	Public Works	Water/Sewer	Full-time	36,192	1.0
Water Maintenance Operator	Public Works	Water/Sewer	Full-time	36,192	1.0
Public Works Technician	Public Works	Water/Sewer	Full-time	233,106	7.0
				466,274	12.0

Solid Waste Fund (43)

Solid Waste Division (423)

Position Title	Department	Division	Status	Budgeted Salary	Position Count
Solid Waste Superintendent	Public Works	Solid Waste	Full-time	53,414	1.0
Solid Waste Supervisor	Public Works	Solid Waste	Full-time	47,361	1.0
Assistant Solid Waste Supervisor	Public Works	Solid Waste	Full-time	47,362	1.0
Heavy Duty Mechanic	Public Works	Solid Waste	Full-time	50,543	1.0
Recycle Operator	Public Works	Solid Waste	Full-time	42,827	1.0
Transfer Station Operator	Public Works	Solid Waste	Full-time	38,251	1.0
Residential Driver	Public Works	Solid Waste	Full-time	174,961	5.0
Commercial Driver	Public Works	Solid Waste	Full-time	66,372	2.0
Transfer Station Truck Driver	Public Works	Solid Waste	Full-time	31,158	1.0
Solid Waste Laborer	Solid Waste	Solid Waste	Full-time	127,088	5.0
				679,338	19.0

Total Village of Los Lunas Salaries and FTE 9,333,410 221.0

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Budget (Cash Basis)**

**Regional Dispatch Fund (45)
Budgeted Positions Detail by FTE
Year Ended June 30, 2021**

Position Title	Department	Division	Status	Budgeted Salary	Budgeted FTE
District Director	VRECC	VRECC	Full-time	76,337	1.0
Admin Services Director	VRECC	VRECC	Full-time	67,558	1.0
GIS Technician/MSAG Coordinator	VRECC	VRECC	Full-time	54,891	1.0
Admin Operations Manager/TAC	VRECC	VRECC	Full-time	52,000	1.0
Admin Operations Supervisor	VRECC	VRECC	Full-time	44,637	1.0
911 Supervisor	VRECC	VRECC	Full-time	81,473	2.0
911 Supervisor and Training Instruction	VRECC	VRECC	Full-time	41,288	1.0
Application Support Technician	VRECC	VRECC	Full-time	41,288	1.0
Certified Dispatcher	VRECC	VRECC	Full-time	199,806	6.0
Uncertified Dispatcher	VRECC	VRECC	Full-time	302,898	10.0
Part-time Call Taker	VRECC	VRECC	Part-time	82,036	2.9
				1,044,212	27.9
Total Regional Dispatch Salaries and FTE				1,044,212	27.9

**Budgeted Positions Detail by Position Count
Year Ended June 30, 2021**

Position Title	Department	Division	Status	Budgeted Salary	Position Count
District Director	VRECC	VRECC	Full-time	76,337	1.0
Admin Services Director	VRECC	VRECC	Full-time	67,558	1.0
GIS Technician/MSAG Coordinator	VRECC	VRECC	Full-time	54,891	1.0
Admin Operations Manager/TAC	VRECC	VRECC	Full-time	52,000	1.0
Admin Operations Supervisor	VRECC	VRECC	Full-time	44,637	1.0
911 Supervisor	VRECC	VRECC	Full-time	81,473	2.0
911 Supervisor and Training Instruction	VRECC	VRECC	Full-time	41,288	1.0
Application Support Technician	VRECC	VRECC	Full-time	41,288	1.0
Certified Dispatcher	VRECC	VRECC	Full-time	199,806	6.0
Uncertified Dispatcher	VRECC	VRECC	Full-time	302,898	10.0
Part-time Call Taker	VRECC	VRECC	Part-time	82,036	4.0
				1,044,212	29.0
Total Regional Dispatch Salaries and Position Count				1,044,212	29.0

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Village of Los Lunas Schedule of Insurance

Coverage Type	Insurer	Coverage Effective Dates			Premium	Coverage Limits	Deductible
		From	To	Per occurrence			
General Liability	NM Self Insurers' Fund	07/01/20	06/30/21	\$ 102,145	\$ 400,000 per body 750,000 per occurrence 100,000 per occurrence 200,000 *		\$ 500
Bodily injury							
Fire legal liability							
Physical damage							
Medical-related expenses							
Automobile Liability	NM Self Insurers' Fund	07/01/20	06/30/21	274,538	1,000,000 per occurrence 2,000,000 aggregate 1,000,000 per occurrence 2,000,000 aggregate	Yes	250
Public Officials/Civil Rights	NM Self Insurers' Fund	07/01/20	06/30/21	39,680			5,000
Law Enforcement	NM Self Insurers' Fund	07/01/20	06/30/21	29,347			5,000
Property	NM Self Insurers' Fund	07/01/20	06/30/21	93,806		No	2,500
Earthquake							100,000
Flood							100,000
Zones A&V							**
Fine Arts	NM Self Insurers' Fund	07/01/20	06/30/21	5,302		No	250
Inland Marine	NM Self Insurers' Fund	07/01/20	06/30/21	12,564		No	250
Employee Theft	NM Self Insurers' Fund	07/01/20	06/30/21	659			10,000
Employee dishonesty						500,000	10,000
Forgery or alteration						50,000	10,000
Theft of money/securities						50,000	10,000

* Per legally described real property for physical damage or destruction

** Minimum of 5% of insured value or excess maximum NFIP limits whether purchased or not

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Regional Dispatch Schedule of Insurance

Coverage Type	Insurer	Coverage Effective Dates			Premium	Coverage Limits	Deductible
		From	To		\$		Per occurrence
General Liability	NM Self Insurers' Fund	07/01/20	06/30/21	\$	13,001	\$	\$ 2,500
Bodily injury						400,000 per body	
						750,000 per occurrence	
Fire legal liability						100,000 per occurrence	
						200,000 *	
Physical damage						750,000 per occurrence	
Medical-related expenses						300,000 per occurrence	
						4,000,000 annual aggregate	
Automobile Liability	NM Self Insurers' Fund	07/01/20	06/30/21		1,239		Yes 250
Public Officials/Civil Rights	NM Self Insurers' Fund	07/01/20	06/30/21		9,914	1,000,000 per occurrence	
Electronic data processing	NM Self Insurers' Fund	07/01/20	06/30/21		6,642		No 500
Employee Theft	NM Self Insurers' Fund	07/01/20	06/30/21		437		
Employee dishonesty						500,000	10,000
Forgery or alteration						50,000	10,000
Theft of money/securities						50,000	10,000

* Per legally described real property for physical damage or destruction



VILLAGE OF LOS LUNAS
Resolution No. 20-21

**A RESOLUTION ADOPTING THE FISCAL YEAR 2021 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 2021; 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 2021.

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

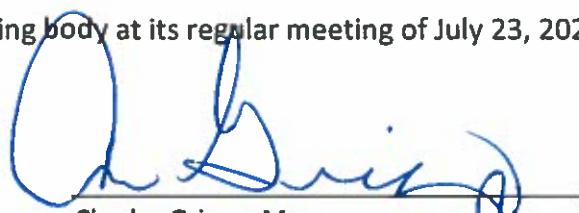
1. The accompanying budget will be the approved budget for Fiscal Year 2021 for the Village of Los Lunas and respectfully request approval by the Local Government Division of the New Mexico State Department of Finance and Administration.

PASSED, APPROVED AND ADOPTED by the governing body at its regular meeting of July 23, 2020.

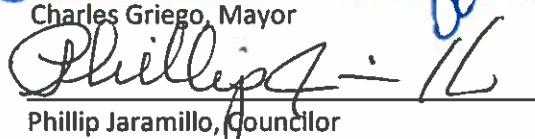
ATTEST:



Gregory D. Martin, Village Administrator



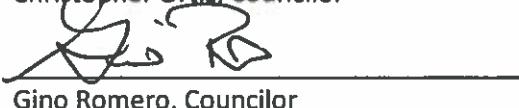
Charles Griego, Mayor



Phillip Jaramillo, Councilor



Christopher Ortiz, Councilor



Gino Romero, Councilor



Cruz Munoz, Councilor

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Glossary of Terms

Accrual: Revenues are recognized as soon as they are earned and expenses are recognized as soon as the liability is incurred, regardless of the timing of related cash inflows and outflows.

Appropriation: An authorization made by the Mayor and Village Council that permits the Village to incur obligations and make expenditures of resources.

Assessed valuation: A value which is established for real and personal property for use as a basis for levying property taxes.

Assets: Property owed by a government which has monetary value.

Assigned fund balance: Represents the amounts that are constrained by the Village's intent to be used for specific purposes, but neither restricted nor committed.

Agency fund: Used to account for assets held by the government as an agency for individuals, private organization, other governmental units and/or other funds.

Balanced budget: Expenditures not exceeding revenues; a fund's beginning cash balance may be included along with the estimated revenues to meet the balanced budget so long as reserve requirements are met.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and repayment of the principal is detailed in a bond ordinance.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year or period.

Budget adjustment: A procedure to revise a budget appropriation by the Mayor and Village Council approval through the adoption of a budget resolution.

Capital assets: Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets. The Village's capitalization threshold has been set to a value of \$5,000 or more.

Capital projects fund: A fund that is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash basis of accounting: Revenues are recognized as soon as they are received and expenses are recognized as soon as they are paid.

Chart of accounts: The classification system used by the Village to organize the accounting for various funds.

Committed fund balance: Represents fund balances that are constrained for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority, which is the village council and does not lapse at year end.

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Glossary of Terms (Continued)

Capital outlay: Money spent to acquire, maintain, repair, or upgrade capital assets.

Chattel: An item tangible, moveable or immovable property except real estate and buildings connected with real property.

Debt service fund: A fund that is used to account for the accumulation of resources for, and the payment of, general long-term obligation bond principal, interest and related costs.

Department: Major unit of organization in the Village.

Depreciation: Expiration in the service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause. The portion of the cost of a capital asset that is charged as an expense during a particular period.

Division: A sub-unit of a departmental group in the Village.

Encumbrance: Obligations in the form of purchase orders or contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the actual liability is set up. An encumbrance is not an expenditure, but reserves funds to be expensed.

Enterprise fund: A self-supporting governmental fund that sells goods and services to the public for a fee.

Expenditure: The outflow of funds paid for an asset, goods, or services obtained.

Fiduciary fund: Used to account for assets held by the government as an agency for individuals, private organization, other governmental units and/or other funds.

Fiscal agent: An organization that acts on behalf of another party performing relevant financial duties.

Fiscal year: A twelve-month period to which the annual operating budget applies and at the end of which the Village government determines its fiscal position and the results of its operations.

Full-time equivalent: A unit of measurement related to the number of working hours an employee works. Full-time equivalent is often referred to as FTE.

Fund: A fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances.

Fund balance: On hand available cash balances, which are realized in prior fiscal years less current liabilities and are available for designation as a fund source for a future budget year. Fund balance often represents resources saved from prior years for future planned projects.

General fund: The largest fund within the Village and accounts for most of the financial resources of the government, not specifically accounted for in other funds.

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Glossary of Terms (Continued)

Governmental fund: Funds that account for tax-supported activities of a government. They include the general, special revenue funds, capital projects funds, and debt service funds.

General obligation bonds: Bonds sold by the Village to finance capital improvements. Property tax is the source of revenue for payment of these bonds.

Grant: A contribution by one governmental unit to another to be used or expended for a specific purpose, activity, or facility.

Generally accepted accounting principles: A common set of accounting principles, standards, and procedures issued by the Financial Accounting Standards Board. Generally accepted accounting principles is also referred to as GAAP.

Impact fee: New construction generates impact fees. These fees are collected when a building permit is issued to pay for growth related improvements, facilities, and equipment in the areas of parks and recreation, water/sewer, and solid waste.

Interchange access change request: Prepared to demonstrate that a proposed interchange access proposal is engineering and operationally viable based on traffic, geometry, financial and other criteria. An interchange access change request is also referred to as IACR.

Local Government Budget Management System: The budget and management system used to report actual revenues, expenditures, cash balances, and budget amounts to the State of New Mexico, Department of Finance and Administration. The local government budget

management system is also referred to as LGBMS.

Major fund: Individual funds whose revenues or expenditures, excluding other financing sources and uses exceed 10% of total appropriations.

Non-spendable fund balance: Represents the amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Non-major fund: Funds whose revenues or expenditures, excluding other financing sources and uses are less than 10% of total appropriations.

Operating budget: The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies and materials.

Ordinance: A formal legislative enactment by the governing body of the municipality.

Purchase order: A document issued to authorize a vendor to delivery specified merchandise or render a specific service for a stated price. Purchase orders establish encumbrances.

Resolution: A special or temporary order of a legislative body, an order of a legislative body requiring less legal formality than an ordinance or statute.

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2021**

Glossary of Terms (Continued)

Restricted fund balance: Represents fund balance amounts that are constrained for specific purposes which are external imposed by providers, such as grantor or amounts constrained due to enabling legislation.

Revenue bond: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund or other designed source, such as gross receipts tax.

Self-funded insurance plan: An insurance plan in which the employer provides disability or health benefits to their employees using company's funds. The employer assumes direct risk for the claims for benefits.

Pavement condition index: A numerical index between 0 and 100 which is used to indicate the general condition of a pavement section. Pavement condition index is also referred to as PCI.

Right of way: A public road that is built over a stretch of land. Right of way is also referred to as ROW.

Special revenue fund: A fund that is used to account for proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

Transfer-in: Legally authorized transfers from a fund or agent through which the resources are to be expended. Transfers in are also referred to as transfers from.

Transfer-out: Legally authorized transfers to a fund or agent through which the resources are to be expended. Transfers out are also referred to as transfers to.

Unassigned fund balance: Represents the residual classification of fund balance that has not been restricted, committed, or assigned to specific purposes.