



# Village of Los Lunas

## FY 2023 Final Budget



# VILLAGE OF LOS LUNAS

FY 2023  
APPROVED BUDGET  
JULY 1, 2022 THROUGH JUNE 30, 2023



PREPARED BY  
VILLAGE OF LOS LUNAS  
ADMINISTRATION DEPARTMENT

Inquiries regarding the FY 2023 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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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Los Lunas  
New Mexico**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

**Executive Director**



July 28, 2022

Honorable Mayor, Village Council and Los Lunas Citizens,

I am pleased to submit the Fiscal Year 2023 Final Budget for the Village of Los Lunas, as approved by Village Council on July 28, 2022. The approved \$90,691,954 budget includes information demonstrating how the Village will use its resources to deliver superior services and programs to Los Lunas residents, visitors, and businesses.

### **Principal Issues**

Preparing a budget for a full-service municipality is always challenging. The Village continues to navigate the known and unknown effects of the ongoing global Coronavirus (COVID-19) pandemic, which has been an issue in society since at least March 2020. We continue to monitor its impact on the Village, but it would appear that there has been relatively little negative impact on the overall Village budget. Still, the Village will continue to prepare and monitor its budget using a careful and conservative approach, in order to meet the needs of our growing community, both in times of challenge or uncertainty, and in times of relative prosperity.

The Los Lunas economy continues to grow, thanks in part to ongoing large-scale construction projects, such as the Meta (formerly known as Facebook) Data Center, which has been under continuous construction and expansion in Los Lunas since 2016, and the recently-announced Amazon fulfillment center, which, once complete, will total over one million square feet of building space, and will employ over 600 full-time employees. Both of these projects are located in the Huning Ranch Business & Tech Park. Other industrial, manufacturing, commercial, and residential projects are either completed, underway, or planned for the future in Los Lunas, which bodes well for the future of the local economy.

Other issues that could potentially affect the Village budget are recent legislation regarding “qualified immunity,” the sale and use of recreational marijuana, the implementation of destination-based internet sales tax, and the gradual reduction of gross receipts tax revenue due to hold harmless revenue being phased out until fiscal year 2026, when the Village’s hold harmless distribution amount will be frozen at 30%, per House Bill 163, passed and signed into law in 2022. Village staff will continue to monitor and make recommendations regarding how these issues, and any others that may emerge, may impact the Village and its budget. 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 2023 budget was created with the following goals in mind:

- Balance ongoing expenditures with future revenues and limit new reoccurring expenditures.



- Competitively compensate employees relative to market conditions and maintain pay equity in comparable positions internally by continuing to follow the most recent Council-approved compensation and classification plan. To that end, the FY 2023 budget contains a 2% market adjustment to employee salaries, and appropriate step increases on the Village's current pay plan for all eligible employees.
- Continue to offer competitive employee benefits. The FY 2023 budget contains funding for the Village to continue paying 100% of the medical insurance premium for employees, and between 80-90% of the medical insurance premium for dependent coverage, depending on salary level, and 67% of employees' retirement contribution.
- Take advantage of miscellaneous grants and projected one-time revenue to pay for numerous one-time capital outlay purchases and projects, including:
  - Purchase a new Class A Pumper Truck in the Fire Department.
  - Finish constructing a second gym and expansion at Daniel Fernandez Recreation Center.
  - Install artificial turf at Daniel Fernandez Memorial Park softball field.
  - Complete improvements to Los Lunas River Park.
  - Complete improvements to Los Lunas Sports Complex.
  - Finish constructing a new Parks Maintenance building.
  - Finish design of a new proposed Public Library building.
  - Finish 50% design of a new proposed Aquatic Center.
  - Design and construct a new traffic-controlled intersection at Edeal Rd. and Main St.
  - Design and construct new infrastructure improvements at Carson Park neighborhood.
  - Complete roadway improvements on South Los Lentes Rd. from Aspen to Morris Rd.
  - Complete roadway improvements to Otero St., Calle Don Nickolas, Juan De Jesus Rd., Los Morros Rd., Castillo St., Castillo Ct., Gensen Dr., Carson Dr., Lambros Lp., and North Los Lentes Rd.
  - Continue pedestrian and bike trail improvements on NM Hwy 314 from Romeroville to Griego Rd.
  - Finish construction of a new multi-use trail along NM Hwy 6 between Sun Ranch Village Rd. and Jubilee Blvd.
  - Design and construct I-25/NM 6 interchange operational improvements.
  - Design and implement NM 6 traffic mitigation/signalization improvements.
  - Continue design and property acquisition for a new I-25 Interchange and East-West Corridor.
  - Finish installation of new water and sewer lines extending to the Central New Mexico Rail Park.
  - Finish constructing new Water/Sewer Division offices.
  - Construct Water Well 3 Arsenic Treatment Facility.
  - Construct Water Well 7 Arsenic Treatment Facility.
  - Construct Huning Ranch Loop East Sewer Line.



Small Community • Big Possibilities



ADMINISTRATION DEPARTMENT

## **Budget Highlights**

### **Revenues**

The Village projects to receive \$70,264,533 in revenues, a decrease of \$904,094 or 1% from the prior year budget. Major revenue categories are gross receipts taxes, intergovernmental grants, and charges for services. The largest source of revenues is received from gross receipts taxes, which is estimated at \$26,028,338, or 37% of total revenues.

### **Expenditures**

The Village projects to spend \$90,691,954 in expenditures, an increase of \$800,930 or 1% from the prior year budget. Major expenditure categories include salaries and wages, employee benefits, and capital outlay. Capital outlay expenditures account for \$49,022,867 or 54% of total expenditures. For a complete list of capital outlay expenditures, please reference pages 80 through 85 of the budget document.

## **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 2023 Final Budget, and especially for the invaluable assistance of the finance team, Rebekah Klein, finance director, and Cheryl Cates, accountant, for compiling this budget document and carefully monitoring the Village budget and finances throughout the year.

Respectfully submitted,

Gregory D. Martin  
Village Administrator

CHARLES GRIEGO  
MAYOR

GINO ROMERO  
COUNCILOR

JAMES T. RUNYON  
COUNCILOR

CRUZ MUÑOZ  
COUNCILOR

CHRISTOPHER S. ORTIZ  
COUNCILOR

GREGORY D. MARTIN  
VILLAGE ADMINISTRATOR

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June 30, 2023**

## **Budget Overview**

The Fiscal Year 2023 Final Budget for the Village of Los Lunas was accepted and adopted by the Village Council on July 28, 2022. The final budget is the Village's financial plan and demonstrates how the Village will use its resources to deliver superior services and programs to Los Lunas residents, visitors, and businesses. This plan has been developed with a Village-wide perspective through community engagement, staff input and Council direction. It has been adopted using the non-GAAP cash basis of accounting, recognizing revenues and expenditures in the accounting period they are received or spent.

### **Budget Expenditure Summary**

|              | 2023 Annual Plan (\$ millions) | 2022 Annual Plan (\$ millions) |
|--------------|--------------------------------|--------------------------------|
| Operating    | 35.7                           | 32.1                           |
| Capital      | 49.0                           | 54.9                           |
| Debt Service | 5.9                            | 2.9                            |
| Total        | 90.6                           | 89.9                           |

The FY 2023 total expenditure budget of \$90.6, is a 1% increase over prior year and represents the Village's ongoing commitment to provide quality services and programs. The operating fund is primarily funded through a gross receipts tax (sales tax) that is levied by the State of New Mexico Taxation and Revenue Department.

The FY 2023 operating budget of \$35.7 reflects core program and services delivery costs along with Council initiatives / priorities. These include:

- I-25 Interchange and East-West Corridor Project
- Quality of life improvements
- Evaluation of current staffing levels in the Police and Fire Departments
- Assessment of the infrastructure needs of the Village and possible options for improvements
- Evaluate possible options for expansion of Village Hall, the Public Library and other facility improvements

The combined capital funding is allocated to the I-25 Interchange and East-West Corridor Project, the expansion of the Daniel Fernandez Memorial Park Gym expansion, NM 314 bike and pedestrian trails with lights and landscaping along with water/sewer improvements. The FY 2023 Final Budget is \$49.0 million, representing 54% of the consolidated budget.

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**Budget Revenue Summary**

|                                       | 2023 Annual Plan (\$ millions) | Percentage |
|---------------------------------------|--------------------------------|------------|
| Sales Tax                             | 26.1                           | 37%        |
| Intergovernmental Grants/Distribution | 22.3                           | 32%        |
| Charges for Services                  | 15.2                           | 22%        |
| Property Tax                          | 3.9                            | 6%         |
| Other                                 | 2.7                            | 3%         |
| <b>Total</b>                          | <b>70.2</b>                    |            |

**Sales 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. The Village of Los Lunas continues to take a conservative approach in estimating revenues in the effort to minimize the impact on village operations should the economy not perform to the extent needed to provide services to the village's citizens.

The revenues and expenditures identified with the FY 2023 final budget are needed to deliver Village services and programs to the standards established by the Council. These approved initiatives have been established in alignment with issues identified by the community while maintaining adherence to the Villages' core principles.

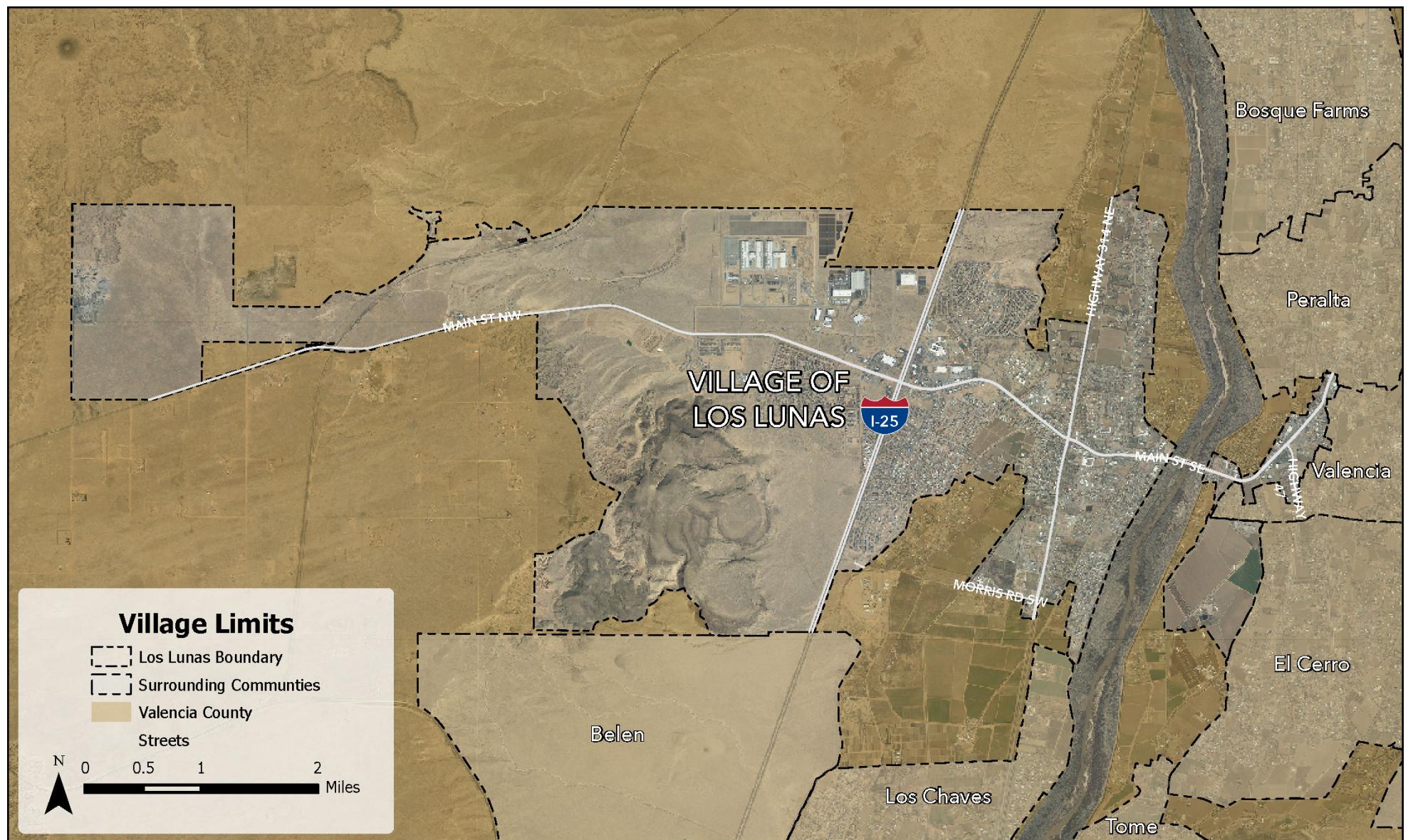
**Cash Reserves**

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. This policy ensures that the Village will maintain adequate fund balances and reserves in order to:

- Provide sufficient cash flow for daily financial needs
- Secure and maintain investment grade bond ratings
- Offset significant economic downturns or revenue shortfalls
- Provide funds for unforeseen expenditures related to emergencies and/or opportunities

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**Village Limits Map**



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**Cultural & Economic History of Los Lunas**



*San Clemente Land Grant near the Rio Puerco. Museum of Heritage & Arts' San Clemente Land Grant Exhibit, 2016*

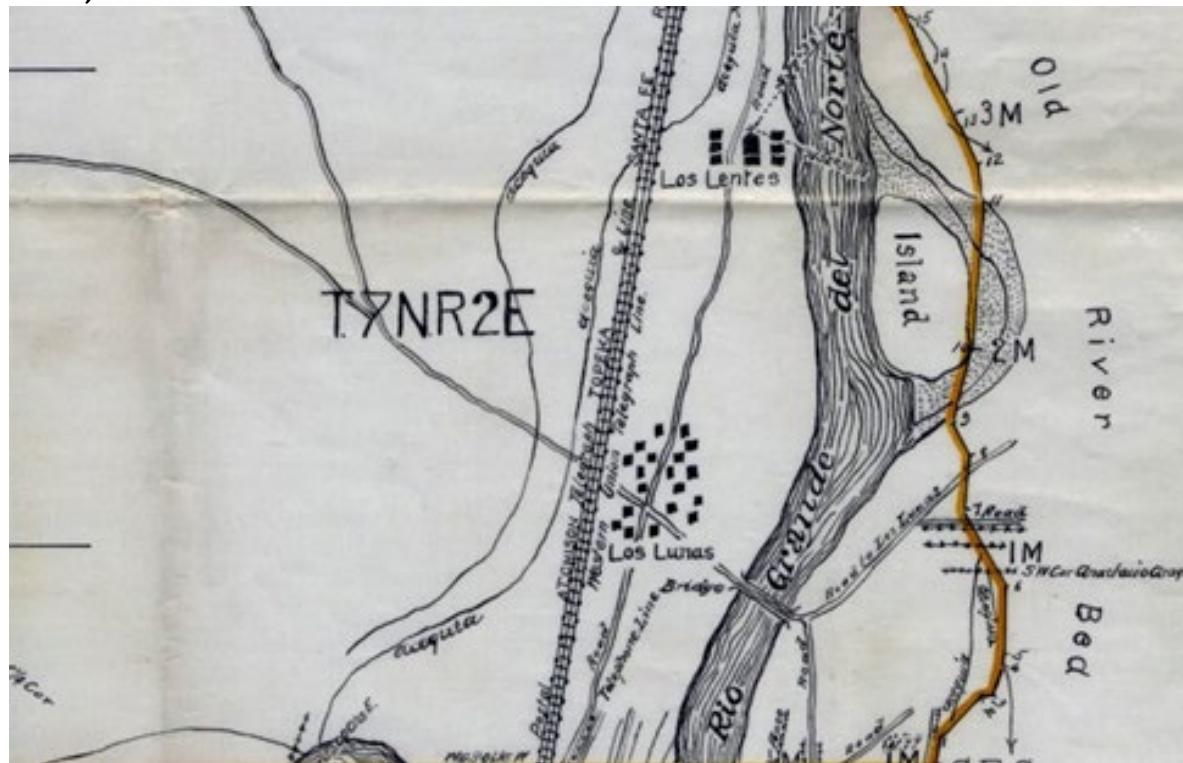
**Origin of the Name**

The Village of Los Lunas is located within the San Clemente land grant, one of the oldest land grants made in the Río Abajo, or lower Rio Grande valley of New Mexico. Mateo de Sandoval y Manzanares was granted the tract of land before the expulsion of the Spanish during the Pueblo Revolt of 1680. Shortly after Don Diego de Vargas re-established Spanish authority in *Nuevo México* in 1693, the Manzanares heirs returned to *Nuevo México* and his daughter Ana de Sandoval y Manzanares, widow of Blas de la Candelaria, successfully petitioned Governor Felix Martinez to grant her the land in 1716. Soon after the restoration of her land claim, Ana de Sandoval y Manzanares named her son Feliciano "Félix" Candelaria as her heir to the land, which he maintained for eighteen years.

Although the grant was originally awarded to the Manzanares family, Los Lunas derives its name from Domingo de Luna a descendant of Capitan Diego de Luna. Capitan Luna was a sixteen year old native born New Mexican at the time of the 1680 Pueblo Revolt and fled with family members to the exile settlement of Corpus Christi de Ysleta just south of El Paso. He was listed as a member of *La Cofradía de La Conquistadora* (Brotherhood of the Conqueress) in 1689 and in 1692 he was ordered to assemble his men for the first Entry of Vargas into New Mexico. In 1697, his daughter, María Gregoria Luna (1669 – 1746), had a son Antonio de Luna who is believed to have been the illegitimate son of Cristóbal Baca II (1635 – 1697).

Antonio de Luna (1697 – 1729) married María Jacinta Peláez in 1718 in Albuquerque and they had seven children. Baptismal records from San Augustine de Isleta place their son Domingo de Luna (1719 – 1773) in the San Clemente area as early as 1747. Domingo de Luna began acquiring portions of the San Clemente grant in 1747 and 1748 from Bonafacio Jollanga (Joyanga). The 1784 estate records for Domingo's son, Antonio de Luna (1748 – 1779), who was killed by Apache on the ninth day of June 1779, is one of the earliest known references depicting the area as Los Lunas. The document reads: "a tract of land in the said place of Los Lunas, the boundaries which are on the North lands of Los Lentes, on the South lands of Bernardo Padilla, on the East the Río del Norte [Rio Grande], on the west the Rio Puerco".

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San Clemente Land Grant in Valencia County as surveyed by John H. Walker, USDS, 1898.

**Spanish Colonial Period (1598 – 1821)**

When the Pueblo Indians revolted in 1680, they ejected the Spanish and their religion but kept their sheep. At the end of the 1700's, a century after the Spanish reconquered the colony, sheep raising had developed into a major regional industry and an integral part of the *Nuevo México* economy. Hispanics started herding flocks of sheep southward into Chihuahua, Mexico, along a well-established route that connected the colony to the rest of the Spanish Empire. Trade caravans traversed north and south along the Camino Real to supply settlements such as Los Lunas creating a commercial market. Cloth, metalwork, household tools and implements, and other products unavailable in *Nuevo México* were shipped north while sheep, agricultural products, furs, hides, and other locally-produced goods were then carted southward to markets in Mexico. Though New Mexico remained peripheral to the rest of New Spain, it helped feed the communities centered on the valuable silver mines of north-central Mexico. In 1803, perhaps as many as twenty-five thousand *churro* sheep were driven south. The numbers exported from New Mexico fluctuated in the following years, but sheep remained important to the region's economy.

In the mid-eighteenth century, New Mexicans had developed the *partido* system. Under this system an owner of a flock would lend an individual a specific quantity of sheep and expected an equal number to be returned in three to five years. Each year the renter paid around twenty percent of the flock to the owner. If the sheep reproduced in sufficient numbers, the system worked well for both parties. The owners received annual payments while someone else watched over his livestock. The renter could build his own flock and eventually lend out some sheep of his own. Such arrangements in a cash-poor province functioned as a transfer of capital, but if the flock did not reproduce as planned, the renter remained in

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debt to the owner. Although the *partido* system resulted in economic opportunity for some, it worked to the advantage of the rich, creating two distinct social classes the *ricos* and the *peons*.

**Mexican Rule (1821 – 1846)**

Before and after Mexico gained its independence from Spain in 1821, small-scale irrigated farms and livestock raising formed the basis of the economy in and around Los Lunas. Census records of the time period state that the residents of the area were farmers but that label is deceptive. Farming was an agricultural endeavor that encompassed stock raising and sheep were the predominant domesticated animal in the region. Unlike some sheep breeds, the small *churros*, which were more valuable for meat than wool, survived in the harsh, arid environment of New Mexico. While the Lunas and Romeros were the principal sheep ranchers on the west side of the Rio Grande, the Oteros and the Chávezes were the predominant ranchers invested in sheep across the river in Peralta, Valencia, and Los Pinos and Tomé. Unlike the Lunas and Romeros, Don Mariano Chaves and Don Antonio José Otero had experience with trading in the United States and Mexico via the Santa Fe and Chihuahua Trails. In 1837, over 40,000 sheep were driven down the Chihuahua Trail to northern and central Mexico. Most of these came from Los Lunas, Valencia, and Belen in the Rio Abajo. It was these business and eventual marriage connections that would result in Valencia County being named the Sheep Capital of New Mexico in the latter decades of the nineteenth century.

New Mexicans, now under Mexican authority, were largely ignored due to political infighting and economic devastation linked to the independence effort. The officials' indifference and their outright inability to provide support, however, also translated into the erosion of peace and a renewal of cycles of retributive violence between *nuevomexicanos* and their nomadic neighbors. Settlements all along the Rio Grande were being attacked by Navajo, Apache, and Comanche for their large herds of sheep. On October 25, 1846, Navajos killed two sheepherders and stole 5,000 to 6,000 sheep owned by Don Antonio José Otero, who lived at Peralta and had a ranch nearby. That led many *nuevomexicanos* to, if not welcome, at least appreciate military support after the United States prevailed in the Mexican-American War 1846 – 1848.

**Territorial New Mexico (1846 – 1912)**

In August 1846, General Stephen Watts Kearny's Army of the West entered the Mexican territory of *Nuevo México*. Two years later, the Mexican government formally ceded the territory to the United States in the Treaty of Guadalupe Hidalgo on February 2, 1848. The region had a poor Mexican population of some 60,000 people, mostly small farmers and sheep ranchers who scratched out a living along the Rio Grande and its tributaries. Surrounding these residents were an estimated 40,000 Native Americans, half of whom belonged to nomadic tribes such as the Utes, Navajo, Comanche, and Apache. These tribes subsidized their existence by plundering one another and their New Mexican neighbors.

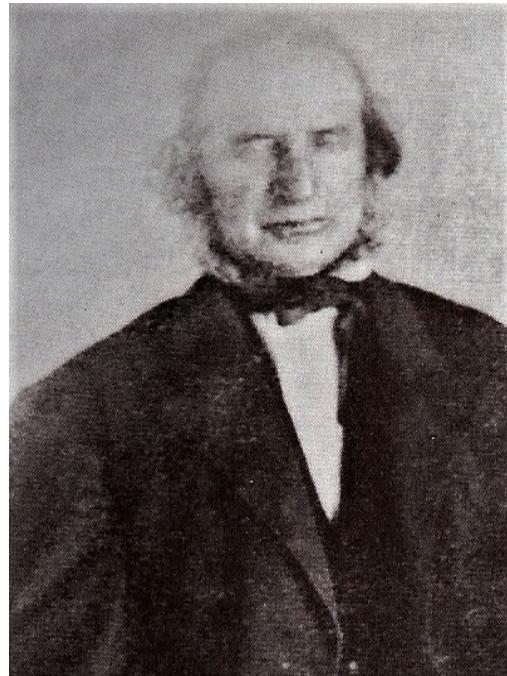
The 1849 gold strike in California offered a new opportunity to New Mexico sheep ranchers. While the trails to California were less developed and plagued with hostile native attacks, rumors of food shortages

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and high food prices enticed New Mexicans. Soon massive sheep drives were departing the territory for California. In the opening years, the trade did not involve Hispanic livestock producers directly, but was undertaken by Anglo-American speculators who amassed capital and purchased sheep from the expanding flocks of *nuevomexicano* sheep ranchers since the close of the Camino Real trade. Realizing the advantages of owning the stock Antonio José Luna, Antonio José Otero, Rafael de Luna, and other Hispano ranchers from the Río Abajo set out to California in 1852 with twenty-five thousand sheep where they could receive \$10 to \$15 per head compared to the local market value of 50 cents.

In the years that followed, Río Abajo sheep ranchers expanded their herds and continued to drive their sheep to markets in California to supplement food stores for the miners that were flocking there to find their fortunes.

It has been estimated that these sheep traders brought in over a half-million dollars in new capital and made these families big *ricos* and political leaders in the Río Abajo.



**Military Occupation Feeds Mercantile Capitalism**

In July 1851, Colonel Edwin Vose Sumner took over the command of Department of New Mexico. Sumner entered Santa Fe with orders to reduce military expenditures. He broke up the post at Santa Fe and issued orders for the troops to become more self-sufficient by growing their own crops, gathering their own forage and fuel, and building their own posts.

This posed a problem when Fort Defiance was established in 1851 to create a military presence in *Diné bikéyah*, Navajo Territory. Due to winter conditions and poor preparation, the fort's commander Major Electus Backus was faced with actual starvation of five platoons and their livestock. Owing to poor foraging conditions, and a fire that destroyed their hay camp, Backus ordered Captain Richard Stoddert Ewell to proceed east to seek winter shelter. Captain Ewell and his Dragoon Company G took post along the west bank of the Rio Grande at Los Lunas on January 3, 1852, renting quarters for the men, a corral, storehouses and officer quarters from area residents.

In the spring of 1852, keeping with Sumner's directive to be self-sufficient, Ewell and his dragoons planted a vegetable garden. While the soldiers farming efforts supplemented their food stores, Captain Ewell still had to purchase supplies from Los Lunas' merchants. There were very few merchants in the West to obtain the amount of supplies that Captain Ewell and his men needed so Ewell continued to utilize the merchants in Los Lunas and their connections in the Río Abajo to obtain the supplies required while stationed at other posts throughout New Mexico and Arizona.

Huning, Franz & Co. mercantile became the principal store in Los Lunas and principal military supplier in New Mexico. Many sheep ranchers and former retail merchants became freighters. The shift to freighting allowed the Hispanos to continue their merchant activities but in a different capacity and in other markets.

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Their wagons and teams freighted cargo to places such as Missouri, Colorado, Arizona, California, and Mexico. In 1865, Huning, Franz & Co dissolved becoming Franz & Huning with Franz and Carl Huning's brother Louis becoming Ehrhardt Franz partner. In 1869, Ehrhardt Franz sold his share of the mercantile to Henry Huning, but he remained in New Mexico running his other enterprises until 1871.



*L. & H. Huning Mercantile Company, Los Lunas established in 1869*

Acquiring army contracts during the Indian Wars generated cash flow to underwrite mercantile operations for frontier merchants. They received compensation for providing transportation and freighting services, and commodities such as flour, bran, barley, corn, oats, and beans, for U.S. Army troops and outposts. The demand for supplies increased when frictions between Hispanos, new Anglo settlers, and Warm Springs and Mescalero Apaches amplified with the discovery of silver and other minerals in southern New Mexico. This friction gave rise to noted Indian leaders such as Victorio, Nana, Geronimo, Ju, Roan Shirt, Naiche, Chatto, Chihuahua and Mangus which propelled the army to increase troop aggregates in the Southwest, including at Fort Craig.

Fort Craig, situated south of Socorro along the Jornada del Muerto, a dangerous and waterless stretch of the old Camino Real below Socorro, became the Department of New Mexico's tactical anchor for waging war against Apaches and Navajos in the south-central region of the territory. Fort Craig became a depot and transshipment point for goods destined for Forts Stanton, Bliss, Cummings, and Bayard. In January of 1871, Louis and Henry Huning entered into their first contract with the Department of War to deliver 6,000 pounds of beans to Fort Craig and they soon sought additional contracts to keep the fort well supplied. Additionally, they branched out to supply Forts McRae, Tularosa, Marcy, and Forts Apache and Wingate in Arizona.

In order to meet these demands, the Huning brothers built relationships with the farmers as well as wealthy Hispanos in the Rio Grande Valley to fulfill the orders. Agricultural production surpassed numbers seen before U. S. occupation and gave rise to increased farming, freighters and millers. The Oteros, Romeros, and Hunings were among those that possessed flour mills. Flour was the largest commodity in demand being shipped to the forts. The first gristmill in the area was built in 1850 by Ceran St. Vrain and Antonio José Otero. It was a water-powered mill that had the capacity to produce a higher output than any milling operation beforehand.

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**Wool Industry & the Railroad**

Sheep had traditionally been used as a medium of exchange in New Mexico, and wealthy Hispanic families dominated the trade since the eighteenth century and well into the nineteenth century. The Luna family herded sheep as far as the Arizona border near Luna, New Mexico, the Oteros in the Estancia Valley, and the Hunings as far as the White Mountains in Arizona. The introduction of the railroad presented new business opportunities that strengthened the New Mexican economy. Sheep ranchers started freighting their wool to train depots to be sent back east.

In Los Lunas, Louis and Henry Huning acted as freighters, consignment agents, and bankers for area ranchers. The amassed products would be gathered then shipped east by the Atchison, Topeka, and Santa Fe Railway to be sold in wool commission houses in Philadelphia. In 1880, New Mexico produced 4,019,188 pounds of wool and 2,088,831 sheep grazed throughout the territory. That same year, L & H Huning accounted for one quarter of the wool produced, having consigned 1,000,277 pounds of white wool to eastern markets helping establish Valencia County as the sheep capital of America.

By 1900, New Mexico had been a territory of the United States for fifty-two years. As the population continued to increase in the east, Americans discovered the value of mutton and wool. Soon the sturdy *churro* became the foundation stock for crossbreeding with higher grade sheep. As more and more New Mexican sheep entered the national market it helped make New Mexico an economically integrated part of the United States.

**Twentieth Century**

**Statehood**

Don Solomon Luna was arguably the most powerful politician in Los Lunas and in New Mexico at the turn of the twentieth century. He was born in Los Lunas, the third son of Don Antonio José Luna and Isabela Baca. He was instrumental in facilitating New Mexico's admission into the Union as the 47<sup>th</sup> state on January 6, 1912. In addition, he helped draft the state constitution that impacts our lives today.

He was not the only member of the family with political aspirations. His niece Nina Otero-Warren was a suffragist and was instrumental in the ratification of the 19<sup>th</sup> Amendment. In addition, she was the first New Mexico woman to run for federal office where she lost by less than 8%. This woman that spent her childhood in the Luna Mansion in Los Lunas will be honored by the U.S. Mint in 2022 as the fourth coin to be released in the American Women Quarters series.



*released by the U.S. Mint in the Summer of 2022.*

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**Route 66 Leads to Incorporation**

The arrival of automobiles in the 20<sup>th</sup> century made travel and migration easier. In the years immediately following the Great War of 1914 – 1918, America embarked upon a massive national undertaking to exert its new-found vitality and strength. America bristled with youthful energy during the decade, and gradually a nationwide network of roadways was constructed to help move people throughout the country. The Rio Abajo area was no exception.

In 1925, a stretch of automobile highway was completed in Los Lunas. This road was part of a circuitous route that ran from Santa Rosa to Romeroville, southwest of Las Vegas, before turning south to Santa Fe and then down to Los Lunas. Fred D. Huning, Sr. was instrumental in overseeing the paving of this portion of highway. As the highway construction work was ongoing, on Armistice Day in 1926 the establishment of the United State Route 66 was realized. This new National highway popularly known as Route 66 or the Mother Road allowed travelers to make the trek from the east to the west coast. California was the destination drawing many for a variety of reasons. Oil, movies, manufacturing, military installations, trans-pacific trade, and agriculture were the key drivers of growth.



*Mule trains were used to build Route 66, 1925*

As their ancestors had before them, Fred D. Huning, Joseph F. Tondre, and many other residents of the settlement of Los Lunas, recognized the opportunity being presented as they witnessed this migration west. This induced them to present a petition requesting incorporation as a village pursuant to state law at a Valencia County Commission meeting on July 2, 1928. A survey was ordered and on July 10<sup>th</sup> the matter of incorporation was considered and declared to incorporate within those boundaries under the name and style of The Village of Los Lunas.

**Continued Growth & Recent Economic Development**

In 1970, the population of the Village of Los Lunas was 973 residents. It then experienced a housing boom due to the financial assistance of Farmers Home Administration loans. By 1980, the population in Los Lunas had more than tripled to 3,525 residents. The municipal election of 1982 was a turning point for Los Lunas. Newly elected officials started attending economic development seminars. Soon Los Lunas was attracting new businesses, job opportunities and planning for future growth.

Los Lunas has a strong agricultural tradition that predates its incorporation, and agriculture continues to define the local character if not a significant contributor to the local economy. Since approximately 2000, the Village has been able to diversify its local economy with a range of services and employers locating in Los Lunas. The Wal-Mart Distribution Center arrived in 1998 which was followed by a Wal-Mart Super

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Center and other auxiliary businesses. East of the interstate, Home Depot and Lowe's have added to the economy as many homeowners and builders shop for building supplies. The two stores, located side-by-side, act as anchor stores drawing additional businesses to neighboring properties.

2016 brought the Village two major developments that created jobs and further changed the economy of central New Mexico. The first development was the announcement that META (formerly known as Facebook) would be building a data center in Los Lunas. META went online with its first building in 2017 and, as of 2022, has six buildings online with plans to build two more buildings. The new expansion will place the data center just under 3.8 million square feet and brings Meta's total investment in the Los Lunas Data Center to \$2.2 billion dollars. The second development is the Central New Mexico Rail Park. The rail park is a 1420-acre master planned regional rail-served industrial park. The site plan allows for manufacturing/warehouse/distribution companies. The park is being built in phases. Phase one will make 443 acres available to interested industries.

The Village has also attracted Niagara Bottling, Wall Colmonoy, Fresenius Kidney Care, Accurate Machine & Tool, Maverik Gas Station, and the University of New Mexico – Valencia Campus Workforce Training Center to the west side business parks. In addition, it was announced in February 2022 that an Amazon fulfillment center will be built in the area, creating 600 new jobs.



*UNMVC Workforce Training Center*

While retail and industry are contributors to the Village's economic development, home building has also been a significant contributor. Gross receipts tax received for construction have accounted for as much as 40% of the gross receipts tax revenue in recent years. In March of 2020, it was announced that the Legacy@Sierra Vista subdivisions, which will consist of 750 homes and 300 apartment units is being planned. Then in May 2020 Sivage Homes announced they were building homes at *Inspiración* subdivision in the Fiesta master-planned community.

As one reviews the history of Los Lunas one detects a pattern that has signified economic stability. Each century, and each decade there are leaders that step up to focus on the economic development of the area. They realized that if they want a better quality of life for themselves and future generations, they need to raise everyone up. These leaders built relationships and worked together to strengthen the community to bring the resources that improved the quality of life for the residents of Los Lunas, and beyond.

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This article is abridged from an article written by Cynthia J. Shetter, Los Lunas Public Library Director. For references and a more in-depth history of Los Lunas please go to [www.loslunasnm.gov/68/history](http://www.loslunasnm.gov/68/history).

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**Demographics**

**Snapshot of Los Lunas**

|                                   |                |
|-----------------------------------|----------------|
| Date of Incorporation             | August 7, 1928 |
| Form of Government                | Mayor/Council  |
| FY 2023 Budget                    | \$90,691,954   |
| Number of Village Employees (FTE) | 239            |
| Land Area (Square Miles)          | 20.5           |
| Population (2020)                 | 17,242         |
| Population per Square Mile        | 841.07         |

**Race (2020)**

|                                   |        |                      |        |
|-----------------------------------|--------|----------------------|--------|
| Hispanic or Latino                | 10,427 | Under 5 years        | 1,126  |
| White                             | 5,455  | 5 years to 18 years  | 2,952  |
| American Indian or Alaska Native  | 441    | 19 years to 64 years | 8,914  |
| Black or African American         | 231    | 65+ years            | 2,822  |
| Asian                             | 148    | Total                | 15,814 |
| Hawaiian & Other Pacific Islander | 7      |                      |        |
| Other                             | 533    | Median age (2020)    | 38.1   |

**Sex (2020)**

|        |       |
|--------|-------|
| Male   | 8,214 |
| Female | 7,600 |

**Housing (2020)**

|                                |           |                            |          |
|--------------------------------|-----------|----------------------------|----------|
| Housing Units                  | 6,604     | Persons per Household      | 2.73     |
| Homeownership Rate             | 73.1%     | Median Household Income    | \$59,636 |
| Multi-Unit Housing             | 654       | Per Capita Personal Income | \$26,474 |
| Median Value of Owner Occupied | \$172,200 | Person Below Poverty Level | 10.1%    |

**Households (2020)**

**Workforce (2020)**

|                   |       |                                      |       |
|-------------------|-------|--------------------------------------|-------|
| Labor Force       | 6,812 | High School Grad                     | 3,438 |
| Employment        | 6,423 | Bachelor's degree or higher          | 2,651 |
| Unemployment Rate | 6.37% | School Enrollment (3 years and over) | 3,955 |

**Education (2020)**

Source: U.S. Census Bureau 2020 ACS 5 Year Estimates

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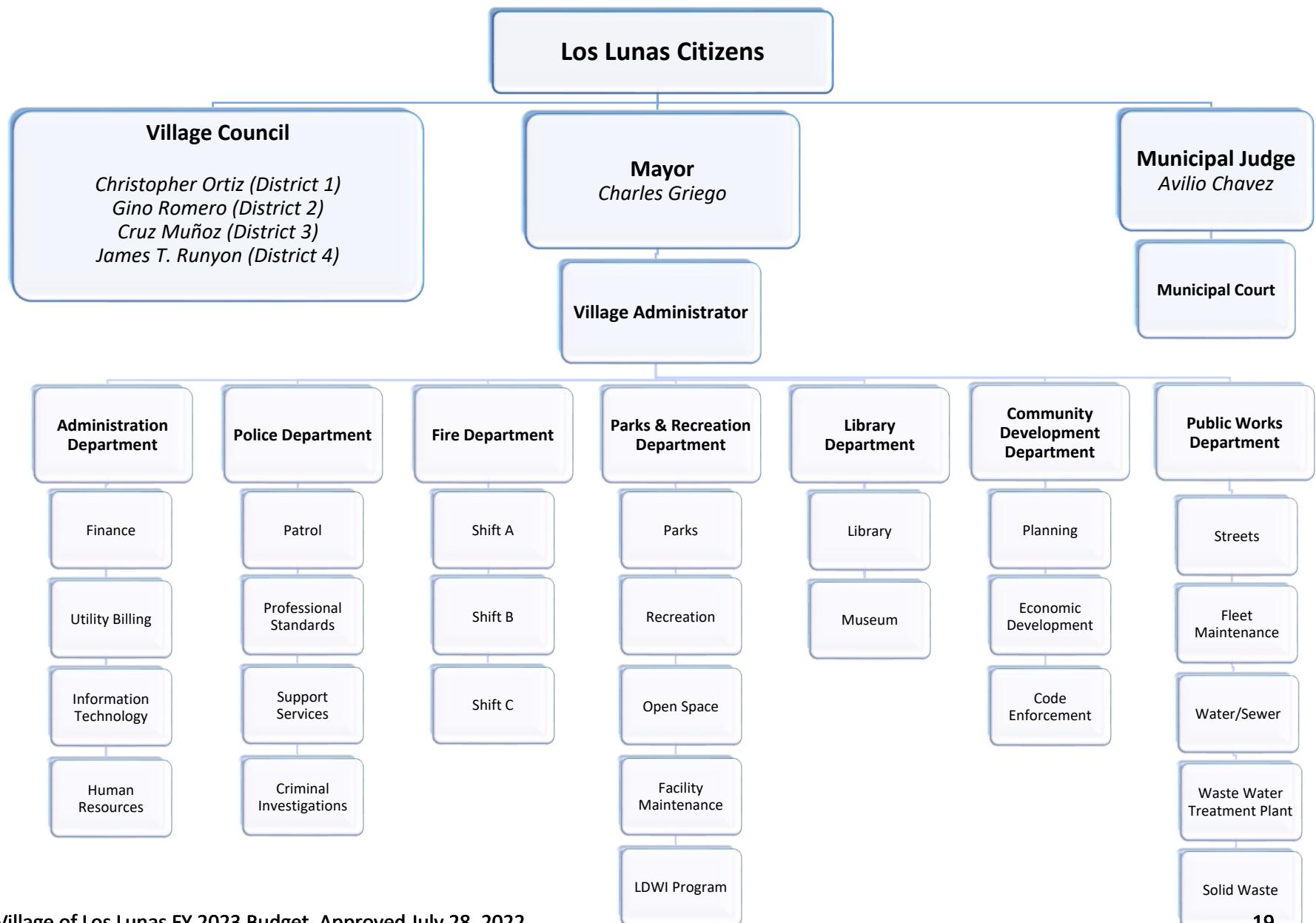
**Major Employers**

| <b>Employer</b>                   | <b>Sector</b>            | <b>Employee Count</b> |
|-----------------------------------|--------------------------|-----------------------|
| 1. Los Lunas Schools              | Education                | 1,127                 |
| 2. Walmart Distribution Center    | Warehouse/Logistics      | 963                   |
| 3. NM Corrections Department      | Public Sector/Government | 600                   |
| 4. Valencia County                | Public Sector/Government | 303                   |
| 5. Walmart Supercenter            | Retail                   | 300                   |
| 6. Village of Los Lunas           | Public Sector/Government | 232                   |
| 7. Facebook Data Center Los Lunas | Internet Technologies    | 200                   |
| 8. Lowe's Home Improvement        | Retail                   | 165                   |
| 9. Albertson's                    | Retail                   | 160                   |
| 10. Smith's Food and Drug         | Retail                   | 132                   |
| 11. Melloy Auto Group             | Retail                   | 131                   |
| 12. The Home Depot                | Retail                   | 115                   |

Source: Village of Los Lunas Community Development Department

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Organizational Chart



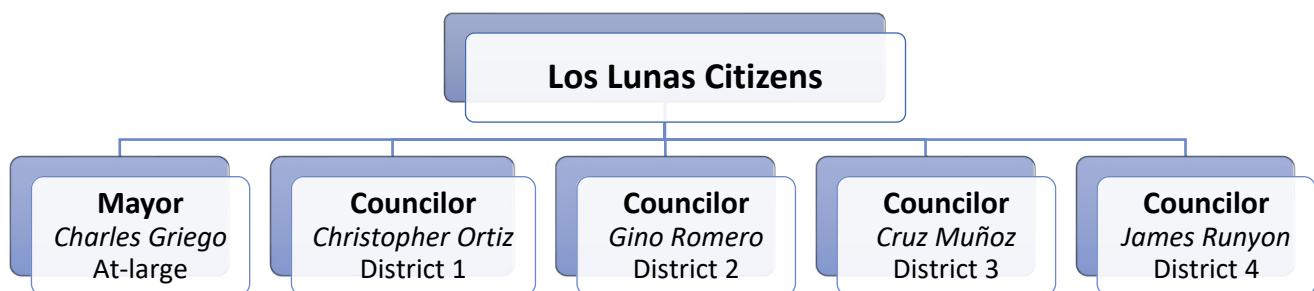
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**Governing Body**



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 four-year term 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 staggered four-year terms. 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.



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**Mayor Charles Griego**

*Term(s):* 1982 – 1986, Councilor, At-large  
1986 – 1990, Councilor, At-large  
1990 – 1994, Councilor, At-large  
1994 – 1998, Councilor, At-large  
1998 – 2002, Councilor, At-large  
2002 – 2006, Councilor, District 2\*  
2006 – 2010, Councilor, District 2  
2010 – 2014, Councilor, District 2  
2014 – 2018, Mayor  
2018 – Present, Mayor

*Term Expires:* 2023

Mayor Griego has served continuously on the governing body since 1982, first as councilor at-large until 2002, then as councilor representing District 2 until 2014, then as mayor since 2014.

\*After the 2000 Census, when the Village population exceeded 10,000, Village councilors were required to run for office by district.



**Councilor Christopher Ortiz**

*Term(s):* 2016 – 2021, Councilor, District 1  
2021 – Present, Councilor, District 1  
*Term Expires:* 2025

Councilor Ortiz has served on the Village Council, representing District 1, since 2016. He is currently in his second term as councilor, which term expires in 2025.

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**Councilor Gino Romero**

*Term(s): 2014 – 2018, Councilor, District 2  
2018 – Present, Councilor, District 2*  
*Term Expires: 2023*

Councilor Romero has served on the Village Council, representing District 2, since 2014. He is currently in his second term as councilor, which term expires in 2023.



**Councilor Cruz Muñoz**

*Term(s): 2019 – 2021, Councilor, District 3  
2021 – Present, Councilor, District 3*  
*Term Expires: 2025*

Councilor Muñoz has served on the Village Council, representing District 3, since 2019. He is currently in his second term as councilor, which term expires in 2025.



**Councilor James T. Runyon**

*Term(s): 2021 – Present, Councilor, District 4*  
*Term Expires: 2023*

Councilor Runyon has served on the Village Council, representing District 4, since 2021. He is currently in his first term as councilor, which term expires in 2023.

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**Municipal Elections**

Municipal elections occur on the first Tuesday of November in odd-numbered years, pursuant to Village Ordinance 442. Ordinance 442, approved by the governing body on January 10, 2019, changed the municipal election cycle from March of even-numbered years to November of odd-numbered years. This change had the one-time effect of extending the then current terms of all elected officials by 19 months. Accordingly, the current terms of the mayor and Village councilors in Districts 2 and 4, and municipal judge, will 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 2023. 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 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 the 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.

**Leadership Team**

| <b>Name</b>       | <b>Title</b>                   | <b>Department</b>     |
|-------------------|--------------------------------|-----------------------|
| Gregory D. Martin | Village Administrator          | Administration        |
| Avilio Chavez     | Municipal Judge (Elected)      | Municipal Court       |
| Frank Lucero      | Chief of Police                | Police                |
| John Gabaldon     | Fire Chief                     | Fire                  |
| Michael Jaramillo | Public Works Director          | Public Works          |
| Jason Duran       | Parks and Recreation Director  | Parks and Recreation  |
| Cynthia Shetter   | Library Director               | Library               |
| Erin Callahan     | Community Development Director | Community Development |

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## **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.

### **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 follows 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. Long-term debt will not be used to finance ongoing current operations and maintenance. 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 requirements 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. In accordance with the NM State law, the Village can issue general obligation bonds up to 4% of the Village's taxable assessed property value. The Village will not issue additional revenue bonds unless the debt service coverage ratio's can be met. The Village will follow its adopted policy and procedures when evaluating proposed industrial revenue bonds.

### **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.

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**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.

**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 develop council strategic priorities outlining both short-term and long-term strategic goals every four years. The council strategic priorities are updated and monitored annually.

**Capital Improvement Plan**

The Village will annually update its five-year Infrastructure Capital Improvement Plan (ICIP). This process will include input from citizens, 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.

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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.

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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 DFA for the next fiscal year no later than June 1st. 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, Debt Service Funds, and Enterprise 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 annual 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 budgets and makes necessary adjustments based on historical and forecasted values. Necessary budget adjustments are made, and budget meetings are scheduled with departments.

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**Budget Workshops**

The budget team holds 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 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 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. The Employee Benefit Fund is presented with the General Fund in the audited financial statements but appears as a Fiduciary Fund in the annual budget.

**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, DFA must also approve the state budget adjustment. DFA requires all fiscal year end budget adjustments to be presented for approval by resolution by July 31st.

# Village of Los Lunas

## Budget Preparation Schedule for Fiscal Year 2023

|   |   |   |
|---|---|---|
| <b>JANUARY 3 - JANUARY 21</b>   | <b>JANUARY 24 - JANUARY 28</b>  | <b>JANUARY 24 - FEBRUARY 25</b>   |
| <ul style="list-style-type: none"><li>Budget Team will meet to determine priorities, goals and objectives for annual operating budget.</li></ul>  | <ul style="list-style-type: none"><li>Budget Team will distribute any budget documents to the departments and open up the budget's electronic submission in Caselle.</li></ul>                  | <ul style="list-style-type: none"><li>Department directors will prepare their FY 2023 budget proposals.</li><li>Department directors will meet with Human Resources to review any personnel requests.</li></ul> |
| <b>JANUARY 24 - FEBRUARY 25</b>   | <b>FEBRUARY 25</b>  | <b>MARCH 11</b>   |
| <ul style="list-style-type: none"><li>Information Technology division will meet with department directors to establish a budget for data processing and capital outlay, if any.</li></ul> | <ul style="list-style-type: none"><li>FY 2023 budget proposals and supporting budget documents are due to Budget Team.</li><li>FY 2023 personnel requests are due to Human Resources.</li></ul> | <ul style="list-style-type: none"><li>Human Resources will provide recommendations on new positions, reclassifications, and market rate adjustments on employee wages to Budget Team.</li></ul>                 |
| <b>FEBRUARY 28 - MARCH 25</b>   | <b>MARCH 28 - APRIL 1</b>   | <b>APRIL 4 - APRIL 14</b>   |
| <ul style="list-style-type: none"><li>Budget Team will review budget proposals and begin preparing the interim budget.</li></ul>  | <ul style="list-style-type: none"><li>Budget Team will hold budget meetings with department directors.</li></ul>  | <ul style="list-style-type: none"><li>Budget Team will assemble the budget and prepare for Budget Workshops with Mayor and Council.</li></ul>   |
| <b>APRIL 18</b>   | <b>APRIL 27 - APRIL 28</b>  | <b>APRIL 29 - MAY 10</b>  |
| <ul style="list-style-type: none"><li>Budget Team will distribute packets for Budget Workshops.</li></ul>   | <ul style="list-style-type: none"><li>Budget Workshops with Mayor and Council.</li></ul>  | <ul style="list-style-type: none"><li>Budget Team will finalize the FY 2023 interim budget for Mayor and Council approval.</li></ul>  |
| <b>MAY 10</b>   | <b>MAY 19</b>   | <b>JUNE 1</b>   |
| <ul style="list-style-type: none"><li>Budget Team will submit agenda request for FY 2023 interim budget approval.</li></ul>   | <ul style="list-style-type: none"><li>Budget Team will present FY 2023 interim budget to Mayor and Council for approval.</li></ul>  | <ul style="list-style-type: none"><li>Deadline to submit FY 2023 interim budget on LGBMS for DFA approval.</li></ul>  |
| <b>JULY 19</b>  | <b>JULY 28</b>  | <b>JULY 31</b>  |
| <ul style="list-style-type: none"><li>Budget Team will submit agenda request and resolution for FY 2023 final budget approval.</li></ul>  | <ul style="list-style-type: none"><li>Budget Team will present FY 2023 Final budget to Mayor and Council for approval.</li></ul>  | <ul style="list-style-type: none"><li>Deadline to submit FY 2023 final budget on LGBMS for DFA approval.</li></ul>  |
| <b>AUGUST 1 - SEPTEMBER 30</b>  | <b>SEPTEMBER 30</b>   | <b>OCTOBER 26</b>   |
| <ul style="list-style-type: none"><li>Budget Team will complete FY 2023 final budget document.</li></ul>  | <ul style="list-style-type: none"><li>Deadline to distribute FY 2023 final budget document.</li></ul>   | <ul style="list-style-type: none"><li>Deadline to submit FY 2023 final budget document to GFOA.</li></ul>   |

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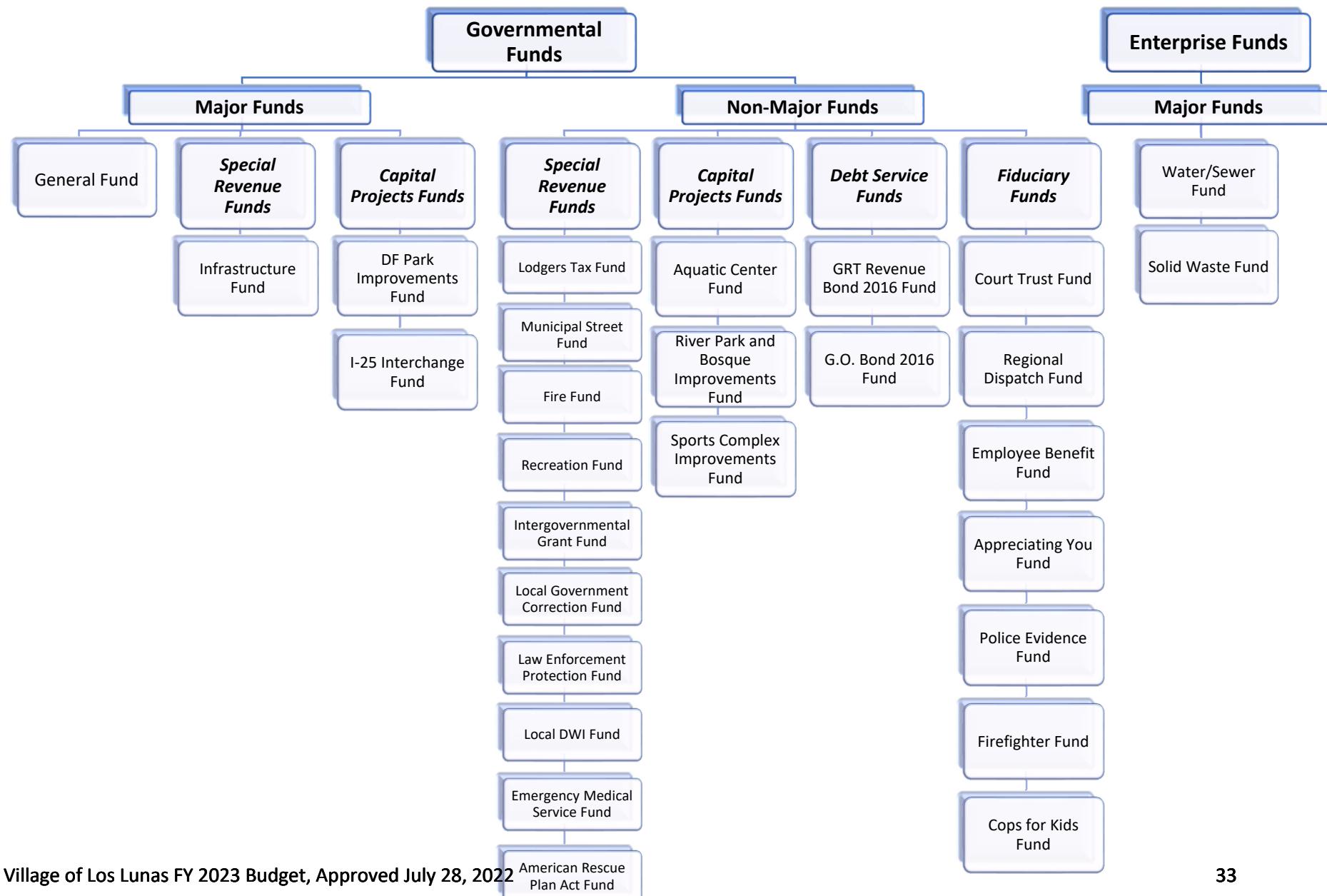
## **Basis of Presentation**

### **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.

## Governmental and Enterprise Fund Relationships



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**Fund Descriptions**

**Governmental Funds**

**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**

**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 lodgers 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, 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.

**Intergovernmental Grant Fund (24)**

Account for various sources of revenue from local, state and federal governments. The intergovernmental grant fund was established by Village Resolution 20-28.

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**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.

**American Rescue Plan Act Fund (61)**

Track revenues and expenditures related to the American Rescue Plan Act (ARPA) signed into law through H.R. 1319 by President Biden in order to combat the COVID-19 pandemic. The American Rescue Plan Act Fund was established by Village Resolution 21-20.

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**Capital Projects Funds**

**Daniel Fernandez Park Improvements Fund (31)**

Track revenues and expenditures related to improvements to Daniel Fernandez Memorial Park in Los Lunas. The Daniel Fernandez park improvements fund was established by Village Resolution 19-15.

**Aquatic Center Fund (32)**

Track revenues and expenditures related to designing and constructing an aquatic center in Los Lunas. The aquatic center fund was established by Village Resolution 21-20.

**River Park and Bosque Improvements Fund (38)**

Track revenues and expenditures related to improvements to river park and bosque open space in Los Lunas. The river park and bosque improvements fund was established by Village Resolution 19-15.

**Sports Complex Improvements Fund (40)**

Track revenues and expenditures related to improvements to the sports complex in Los Lunas. The sports complex improvements fund was established by Village Resolution 19-15.

**I-25 Interchange Fund (42)**

Track revenues and expenditures related to construction of a new I-25 interchange in Los Lunas. 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. The I-25 interchange fund was established by Village Resolution 19-15.

**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. The G.O. bond 2016 fund was established by Village Ordinance 412.

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**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**

**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, to include partnerships with the Town of Peralta, the City of Rio Communities and American Medical Response (AMR) ambulance service.

**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.

The employee benefit fund is grouped with the general fund in the Village's audited financial statements for financial reporting purposes but has been presented separately in the budget as a fiduciary fund.

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**Appreciating You Fund (62)**

Appreciating you promotes gathering Village employees and departments/divisions for united engagement to broaden the involvement and professional connection within the Village. The objectives of appreciating you are to foster and encourage teamwork, appreciation, and engagement to continue to allow all employees to be a part of a professional, involved, supportive, and welcoming environment; to ensure contributed monies are spent ethically and mindfully and to promote and encourage Village employees to become involved in the program as either an active contributor or as a volunteer. The appreciating you fund was established by Village Resolution 22-04.

**Police Evidence Fund (64)**

The Los Lunas Police department collects all cash collected after an arrest is made. All cash that is collected is held in this fund until the arrestee is released from jail, at which time a disbursement is granted. The police evidence fund was established by Village Resolution 22-04.

**Firefighter Fund (65)**

The Los Lunas Fire Department receives donations from employees and members of the public to purchase food baskets for families during the Thanksgiving holiday. All expenditures made in this fund must be approved by the volunteer firefighter committee. The firefighter fund was established by Village Resolution 22-04.

**Cops for Kids Fund (66)**

The Los Lunas Police Department receives donations from employees and members of the public for the cops for kids program. The cops for kids program allows the Los Lunas Police Department to purchase school supplies to distribute at the National Night Out event. The cops for kids fund was established by Village Resolution 22-04.

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|  | <b>Total</b>              |                               |                     |
|--|---------------------------|-------------------------------|---------------------|
|  | <b>Governmental Funds</b> | <b>Total Enterprise Funds</b> | <b>Total</b>        |
| <b>Revenues</b>  |                           |                               |                     |
| Sales Taxes  | \$ 25,531,310             | 497,028                       | 26,028,338          |
| Property Taxes   | 3,667,167                 | -                             | 3,667,167           |
| Payments in Lieu of Taxes  | 260,000                   |                               | 260,000             |
| Franchise Taxes  | 808,500                   | 26,400                        | 834,900             |
| Other Local Taxes  | 689,400                   |                               | 689,400             |
| Licenses and Permits   | 395,700                   |                               | 395,700             |
| Intergovernmental Grants/Distributions   | 21,049,712                | 1,300,000                     | 22,349,712          |
| Charges for Services   | 2,148,411                 | 13,075,415                    | 15,223,826          |
| Fines and Forfeitures  | 29,900                    |                               | 29,900              |
| Investment Earnings  | 4,210                     | 1,824                         | 6,034               |
| Miscellaneous Revenues   | 679,556                   | 100,000                       | 779,556             |
| <b>Total Revenues</b>  | <b>\$ 55,263,866</b>      | <b>15,000,667</b>             | <b>70,264,533</b>   |
| <b>Expenditures</b>  |                           |                               |                     |
| Salaries and Wages   | \$ 10,504,760             | 2,330,966                     | 12,835,726          |
| Employee Benefits  | 6,002,317                 | 1,441,154                     | 7,443,471           |
| Contractual Services   | 2,412,430                 | 1,444,735                     | 3,857,165           |
| Supplies   | 3,161,843                 | 1,025,345                     | 4,187,188           |
| Operating Costs  | 4,763,283                 | 2,685,664                     | 7,448,947           |
| Capital Outlay   | 38,980,867                | 10,042,000                    | 49,022,867          |
| Debt Service   | 3,972,319                 | 1,924,271                     | 5,896,590           |
| <b>Total Expenditures</b>  | <b>\$ 69,797,819</b>      | <b>20,894,135</b>             | <b>90,691,954</b>   |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> | <b>\$ (14,533,953)</b>    | <b>(5,893,468)</b>            | <b>(20,427,421)</b> |
| <b>Other Financing Sources (Uses)</b>  |                           |                               |                     |
| Transfers In   | \$ 3,405,884              | 6,102,264                     | 9,508,148           |
| Transfers Out  | (9,325,084)               | (183,064)                     | (9,508,148)         |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ (5,919,200)</b>     | <b>5,919,200</b>              | <b>-</b>            |
| <b>Net Change in Fund Balance</b>  | <b>(20,453,153)</b>       | <b>25,732</b>                 | <b>(20,427,421)</b> |
| Fund Balance, beginning  | 58,508,043                | 53,184,210                    | 111,692,253         |
| <b>Fund Balance, ending</b>  | <b>\$ 38,054,890</b>      | <b>53,209,942</b>             | <b>91,264,832</b>   |

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
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|  | Major Funds           |   |                     |  |
|--|-----------------------|---|---------------------|--|
|  | General Fund          | Daniel Fernandez Park Improvements Fund | Infrastructure Fund | I-25 Interchange Capital Projects Fund |
|  |                       |   |                     |  |
| <b>Revenues</b>  |                       |   |                     |  |
| Sales Taxes  | \$ 22,560,836         | -                                       | 2,970,474           | -                                      |
| Property Taxes   | 3,252,617             | -                                       | -                   | -                                      |
| Payments in Lieu of Taxes  | 260,000               |   |                     |  |
| Franchise Taxes  | 808,500               |   |                     |  |
| Other Local Taxes  | 134,400               | -                                       | -                   | -                                      |
| Licenses and Permits   | 395,700               |   |                     |  |
| Intergovernmental Grants/Distributions   | 173,264               | -                                       | 7,544,372           | 9,500,000                              |
| Charges for Services   | 1,927,546             | -                                       | -                   | -                                      |
| Fines and Forfeitures  | 29,900                |   |                     |  |
| Investment Earnings  | 4,200                 |   |                     |  |
| Miscellaneous Revenues   | 4,500                 | -                                       | 675,056             | -                                      |
| <b>Total Revenues</b>  | <b>\$ 29,551,463</b>  | <b>-</b>                                | <b>11,189,902</b>   | <b>9,500,000</b>                       |
| <b>Expenditures</b>  |                       |   |                     |  |
| Salaries and Wages   | \$ 10,240,749         | -                                       | -                   | -                                      |
| Employee Benefits  | 5,857,426             | -                                       | -                   | -                                      |
| Contractual Services   | 2,120,590             | -                                       | -                   | -                                      |
| Supplies   | 2,836,780             | -                                       | -                   | -                                      |
| Operating Costs  | 3,301,165             | -                                       | 900,000             | -                                      |
| Capital Outlay   | 3,453,576             | 7,621,708                               | 13,944,852          | 9,543,522                              |
| Debt Service   | 3,028,154             | -                                       | -                   | -                                      |
| <b>Total Expenditures</b>  | <b>\$ 30,838,440</b>  | <b>7,621,708</b>                        | <b>14,844,852</b>   | <b>9,543,522</b>                       |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b> | <b>\$ (1,286,977)</b> | <b>(7,621,708)</b>                      | <b>(3,654,950)</b>  | <b>(43,522)</b>                        |
| <b>Other Financing Sources (Uses)</b>  |                       |   |                     |  |
| Transfers In   | \$ -                  | 1,400,000                               | 1,167,000           | -                                      |
| Transfers Out  | (9,069,264)           | -                                       | (255,820)           | -                                      |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ (9,069,264)</b> | <b>1,400,000</b>                        | <b>911,180</b>      | <b>-</b>                               |
| <b>Net Change in Fund Balance</b>  | <b>(10,356,241)</b>   | <b>(6,221,708)</b>                      | <b>(2,743,770)</b>  | <b>(43,522)</b>                        |
| Fund Balance, beginning  | 40,966,222            | 6,221,708                               | 6,188,478           | 43,523                                 |
| <b>Fund Balance, ending</b>  | <b>\$ 30,609,981</b>  | <b>-</b>                                | <b>3,444,708</b>    | <b>1</b>                               |

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|  | <b>Non-Major<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|--|---|---|
| <b>Revenues</b>  |   |   |
| Sales Taxes  | -   | 25,531,310                              |
| Property Taxes   | 414,550                                     | 3,667,167                               |
| Payments in Lieu of Taxes  |   | 260,000                                 |
| Franchise Taxes  |   | 808,500                                 |
| Other Local Taxes  | 555,000                                     | 689,400                                 |
| Licenses and Permits   |   | 395,700                                 |
| Intergovernmental Grants/Distributions   | 3,832,076                                   | 21,049,712                              |
| Charges for Services   | 220,865                                     | 2,148,411                               |
| Fines and Forfeitures  |   | 29,900                                  |
| Investment Earnings  | 10  | 4,210                                   |
| Miscellaneous Revenues   | -   | 679,556                                 |
| <b>Total Revenues</b>  | <b>5,022,501</b>                            | <b>55,263,866</b>                       |
| <b>Expenditures</b>  |   |   |
| Salaries and Wages   | 264,011                                     | 10,504,760                              |
| Employee Benefits  | 144,891                                     | 6,002,317                               |
| Contractual Services   | 291,840                                     | 2,412,430                               |
| Supplies   | 325,063                                     | 3,161,843                               |
| Operating Costs  | 562,118                                     | 4,763,283                               |
| Capital Outlay   | 4,417,209                                   | 38,980,867                              |
| Debt Service   | 944,165                                     | 3,972,319                               |
| <b>Total Expenditures</b>  | <b>6,949,297</b>                            | <b>69,797,819</b>                       |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> | <b>(1,926,796)</b>                          | <b>(14,533,953)</b>                     |
| <b>Other Financing Sources (Uses)</b>  |   |   |
| Transfers In   | 838,884                                     | 3,405,884                               |
| Transfers Out  | -   | (9,325,084)                             |
| <b>Total Other Financing Sources (Uses)</b>  | <b>838,884</b>                              | <b>(5,919,200)</b>                      |
| <b>Net Change in Fund Balance</b>  | <b>(1,087,912)</b>                          | <b>(20,453,153)</b>                     |
| Fund Balance, beginning  | 5,088,112                                   | 58,508,043                              |
| <b>Fund Balance, ending</b>  | <b>4,000,200</b>                            | <b>38,054,890</b>                       |

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|  | <b>Water/Sewer<br/>Fund</b> | <b>Solid Waste<br/>Fund</b> | <b>Total Enterprise<br/>Funds</b> |
|--|-----------------------------|-----------------------------|-----------------------------------|
| <b>Revenues</b>  |                             |                             |                                   |
| Sales Taxes  | \$ -                        | 497,028                     | 497,028                           |
| Franchise Taxes  | -                           | 26,400                      | 26,400                            |
| Intergovernmental Grants/Distributions   | 1,300,000                   | -                           | 1,300,000                         |
| Charges for Services   | 10,160,300                  | 2,915,115                   | 13,075,415                        |
| Investment Earnings  | 1,716                       | 108                         | 1,824                             |
| Miscellaneous Revenues   | 100,000                     | -                           | 100,000                           |
| <b>Total Revenues</b>  | <b>\$ 11,562,016</b>        | <b>3,438,651</b>            | <b>15,000,667</b>                 |
| <b>Expenditures</b>  |                             |                             |                                   |
| Salaries and Wages   | \$ 1,564,716                | 766,250                     | 2,330,966                         |
| Employee Benefits  | 954,835                     | 486,319                     | 1,441,154                         |
| Contractual Services   | 1,135,786                   | 308,949                     | 1,444,735                         |
| Supplies   | 621,031                     | 404,314                     | 1,025,345                         |
| Operating Costs  | 1,876,647                   | 809,017                     | 2,685,664                         |
| Capital Outlay   | 9,612,000                   | 430,000                     | 10,042,000                        |
| Debt Service   | 1,924,271                   | -                           | 1,924,271                         |
| <b>Total Expenditures</b>  | <b>\$ 17,689,286</b>        | <b>3,204,849</b>            | <b>20,894,135</b>                 |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> | <b>\$ (6,127,270)</b>       | <b>233,802</b>              | <b>(5,893,468)</b>                |
| <b>Other Financing Sources (Uses)</b>  |                             |                             |                                   |
| Transfers In   | \$ 6,102,264                | -                           | 6,102,264                         |
| Transfers Out  | (183,064)                   | -                           | (183,064)                         |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ 5,919,200</b>         | <b>-</b>                    | <b>5,919,200</b>                  |
| <b>Net Change in Fund Balance</b>  | <b>(208,070)</b>            | <b>233,802</b>              | <b>25,732</b>                     |
| Fund Balance, beginning  | 45,271,640                  | 7,912,570                   | 53,184,210                        |
| <b>Fund Balance, ending</b>  | <b>\$ 45,063,570</b>        | <b>8,146,372</b>            | <b>53,209,942</b>                 |

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 VILLAGE OF LOS LUNAS  
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| <b>Special Revenue Funds</b>   |                     |                  |                                   |                                  |          |
|--|---------------------|------------------|-----------------------------------|----------------------------------|----------|
|  | Local LEDA          | Lodgers Tax Fund | Municipal Street Improvement Fund | State LEDA Facebook Project Fund |          |
| <b>Revenues</b>  |                     |                  |                                   |                                  |          |
| Sales Taxes  | \$ -                | -                | -                                 | -                                | -        |
| Property Taxes   | -                   | -                | -                                 | -                                | -        |
| Other Local Taxes  | -                   | 100,000          | 455,000                           | -                                | -        |
| Intergovernmental Grants/Distributions   | -                   | -                | -                                 | -                                | -        |
| Charges for Services   | -                   | -                | -                                 | -                                | -        |
| Investment Earnings  | -                   | -                | 5                                 | -                                | -        |
| Miscellaneous Revenues   | -                   | -                | -                                 | -                                | -        |
| <b>Total Revenues</b>  | <b>\$ -</b>         | <b>100,000</b>   | <b>455,005</b>                    | <b>-</b>                         | <b>-</b> |
| <b>Expenditures</b>  |                     |                  |                                   |                                  |          |
| Salaries and Wages   | \$ -                | -                | -                                 | -                                | -        |
| Employee Benefits  | -                   | -                | -                                 | -                                | -        |
| Employee Training Costs  | -                   | -                | -                                 | -                                | -        |
| Contractual Services   | -                   | 85,000           | -                                 | -                                | -        |
| Supplies   | -                   | 1,000            | -                                 | -                                | -        |
| Operating Costs  | -                   | 5,000            | 225,000                           | -                                | -        |
| Capital Outlay   | -                   | -                | 92,000                            | -                                | -        |
| Debt Service   | -                   | -                | 183,065                           | -                                | -        |
| <b>Total Expenditures</b>  | <b>\$ -</b>         | <b>91,000</b>    | <b>500,065</b>                    | <b>-</b>                         | <b>-</b> |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b> | <b>\$ -</b>         | <b>9,000</b>     | <b>(45,060)</b>                   | <b>-</b>                         | <b>-</b> |
| <b>Other Financing Sources (Uses)</b>  |                     |                  |                                   |                                  |          |
| Transfers In   | \$ -                | -                | 183,064                           | -                                | -        |
| Transfers Out  | -                   | -                | -                                 | -                                | -        |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ -</b>         | <b>-</b>         | <b>183,064</b>                    | <b>-</b>                         | <b>-</b> |
| <b>Net Change in Fund Balance</b>  |                     | <b>9,000</b>     | <b>138,004</b>                    | <b>-</b>                         |          |
| Fund Balance, beginning  | 2,166,642           | 284,043          | 431,943                           | (109,802)                        |          |
| <b>Fund Balance, ending</b>  | <b>\$ 2,166,642</b> | <b>293,043</b>   | <b>569,947</b>                    | <b>(109,802)</b>                 |          |

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
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| <b>Special Revenue Funds</b>   |                  |                        |                            |                                     |   |
|--|------------------|------------------------|----------------------------|-------------------------------------|---|
|  | <b>Fire Fund</b> | <b>Recreation Fund</b> | <b>Police Program Fund</b> | <b>Intergovernmental Grant Fund</b> | <b>Local Government Correction Fund</b> |
| <b>Revenues</b>  |                  |                        |                            |                                     |   |
| Sales Taxes  | -                | -                      | -                          | -                                   | -                                       |
| Property Taxes   | -                | -                      | -                          | -                                   | -                                       |
| Other Local Taxes  | -                | -                      | -                          | -                                   | -                                       |
| Intergovernmental Grants/Distributions   | 297,165          | -                      | -                          | 120,451                             | -                                       |
| Charges for Services   | -                | 131,250                | -                          | -                                   | 22,000                                  |
| Investment Earnings  | 5                | -                      | -                          | -                                   | -                                       |
| Miscellaneous Revenues   | -                | -                      | -                          | -                                   | -                                       |
| <b>Total Revenues</b>  | <b>297,170</b>   | <b>131,250</b>         | -                          | <b>120,451</b>                      | <b>22,000</b>                           |
| <b>Expenditures</b>  |                  |                        |                            |                                     |   |
| Salaries and Wages   | -                | -                      | -                          | -                                   | -                                       |
| Employee Benefits  | -                | -                      | -                          | -                                   | -                                       |
| Employee Training Costs  | -                | -                      | -                          | -                                   | -                                       |
| Contractual Services   | 19,376           | 40,000                 | -                          | -                                   | -                                       |
| Supplies   | 150,522          | 72,787                 | -                          | -                                   | -                                       |
| Operating Costs  | 42,124           | 18,463                 | -                          | 131,076                             | 22,000                                  |
| Capital Outlay   | -                | -                      | -                          | -                                   | -                                       |
| Debt Service   | 40,797           | -                      | -                          | -                                   | -                                       |
| <b>Total Expenditures</b>  | <b>252,819</b>   | <b>131,250</b>         | -                          | <b>131,076</b>                      | <b>22,000</b>                           |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b> | <b>44,351</b>    | -                      | -                          | <b>(10,625)</b>                     | -                                       |
| <b>Other Financing Sources (Uses)</b>  |                  |                        |                            |                                     |   |
| Transfers In   | -                | -                      | -                          | -                                   | -                                       |
| Transfers Out  | -                | -                      | -                          | -                                   | -                                       |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>         | <b>-</b>               | <b>-</b>                   | <b>-</b>                            | <b>-</b>                                |
| <b>Net Change in Fund Balance</b>  | <b>44,351</b>    | -                      | -                          | <b>(10,625)</b>                     | -                                       |
| Fund Balance, beginning  | 341,546          | 549,678                | 116,290                    | 23,401                              | 125,167                                 |
| <b>Fund Balance, ending</b>  | <b>385,897</b>   | <b>549,678</b>         | <b>116,290</b>             | <b>12,776</b>                       | <b>125,167</b>                          |

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
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 June 30, 2023

| <b>Special Revenue Funds</b>   |  |   |  |   |                    |
|--|--|---|--|---|--------------------|
|  | <b>Law<br/>Enforcement<br/>Protection<br/>Fund</b> | <b>Emergency<br/>Medical Service<br/>Fund</b> | <b>American<br/>Rescue Plan Act<br/>Fund</b> | <b>Total Non-<br/>Major Special<br/>Revenue Funds</b> |                    |
|  | <b>Local DWI Fund</b>                              |   |  |   |                    |
| <b>Revenues</b>  |  |   |  |   |                    |
| Sales Taxes  | -  | -   | -  | -   | -                  |
| Property Taxes   | -  | -   | -  | -   | -                  |
| Other Local Taxes  | -  | -   | -  | -   | 555,000            |
| Intergovernmental Grants/Distributions   | 83,000   | 536,936                                       | 11,879                                       | 2,012,645   | 3,062,076          |
| Charges for Services   | -  | 67,615  | -  | -   | 220,865            |
| Investment Earnings  | -  | -   | -  | -   | 10                 |
| Miscellaneous Revenues   | -  | -   | -  | -   | -                  |
| <b>Total Revenues</b>  | <b>83,000</b>                                      | <b>604,551</b>                                | <b>11,879</b>                                | <b>2,012,645</b>                                      | <b>3,837,951</b>   |
| <b>Expenditures</b>  |  |   |  |   |                    |
| Salaries and Wages   | -  | 264,011                                       | -  | -   | 264,011            |
| Employee Benefits  | -  | 144,891                                       | -  | -   | 144,891            |
| Employee Training Costs  | -  | -   | -  | -   | -                  |
| Contractual Services   | -  | 98,061  | -  | -   | 242,437            |
| Supplies   | 68,000   | 20,875  | 11,879                                       | -   | 325,063            |
| Operating Costs  | 15,000   | 76,713  | -  | 26,742  | 562,118            |
| Capital Outlay   | -  | -   | -  | 3,255,209   | 3,347,209          |
| Debt Service   | -  | -   | -  | -   | 223,862            |
| <b>Total Expenditures</b>  | <b>83,000</b>                                      | <b>604,551</b>                                | <b>11,879</b>                                | <b>3,281,951</b>                                      | <b>5,109,591</b>   |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> |  |   |  |   |                    |
|  | -  | -   | -  | <b>(1,269,306)</b>                                    | <b>(1,271,640)</b> |
| <b>Other Financing Sources (Uses)</b>  |  |   |  |   |                    |
| Transfers In   | -  | -   | -  | -   | 183,064            |
| Transfers Out  | -  | -   | -  | -   | -                  |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>   | <b>-</b>                                      | <b>-</b>                                     | <b>-</b>  | <b>183,064</b>     |
| <b>Net Change in Fund Balance</b>  |  |   |  |   |                    |
| Fund Balance, beginning  | -  | -   | -  | <b>(1,269,306)</b>                                    | <b>(1,088,576)</b> |
| <b>Fund Balance, ending</b>  | <b>-</b>   | <b>130,302</b>                                | <b>-</b>                                     | <b>1,269,306</b>                                      | <b>5,328,516</b>   |
|  | <b>-</b>   | <b>130,302</b>                                | <b>-</b>                                     | <b>-</b>  | <b>4,239,940</b>   |

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
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| <b>Capital Projects Funds</b>  |   |   |   |  |
|--|---|---|---|--|
|  | <b>River Park and<br/>Aquatic Center<br/>Fund</b> | <b>Bosque<br/>Improvements<br/>Fund</b> | <b>Sports Complex<br/>Improvements<br/>Fund</b> | <b>Total Non-<br/>Major Capital<br/>Projects Funds</b> |
| <b>Revenues</b>  |   |   |   |  |
| Sales Taxes  | -   | -                                       | -   | -  |
| Property Taxes   | -   | -                                       | -   | -  |
| Other Local Taxes  | -   | -                                       | -   | -  |
| Intergovernmental Grants/Distributions   | -   | 770,000                                 | -   | 770,000  |
| Charges for Services   | -   | -                                       | -   | -  |
| Investment Earnings  | -   | -                                       | -   | -  |
| Miscellaneous Revenues   | -   | -                                       | -   | -  |
| <b>Total Revenues</b>  | <b>-</b>  | <b>770,000</b>                          | <b>-</b>  | <b>770,000</b>   |
| <b>Expenditures</b>  |   |   |   |  |
| Salaries and Wages   | -   | -                                       | -   | -  |
| Employee Benefits  | -   | -                                       | -   | -  |
| Employee Training Costs  | -   | -                                       | -   | -  |
| Contractual Services   | -   | 49,403                                  | -   | 49,403   |
| Supplies   | -   | -                                       | -   | -  |
| Operating Costs  | -   | -                                       | -   | -  |
| Capital Outlay   | -   | 670,000                                 | 400,000   | 1,070,000  |
| Debt Service   | -   | -                                       | -   | -  |
| <b>Total Expenditures</b>  | <b>-</b>  | <b>719,403</b>                          | <b>400,000</b>                                  | <b>1,119,403</b>                                       |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> | <b>-</b>  | <b>50,597</b>                           | <b>(400,000)</b>                                | <b>(349,403)</b>                                       |
| <b>Other Financing Sources (Uses)</b>  |   |   |   |  |
| Transfers In   | -   | -                                       | 400,000   | 400,000  |
| Transfers Out  | -   | -                                       | -   | -  |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>  | <b>-</b>                                | <b>400,000</b>                                  | <b>400,000</b>   |
| <b>Net Change in Fund Balance</b>  | <b>-</b>  | <b>50,597</b>                           | <b>-</b>  | <b>50,597</b>  |
| Fund Balance, beginning  | 32,436  | (19,574)                                | (775,793)                                       | (762,931)  |
| <b>Fund Balance, ending</b>  | <b>32,436</b>                                     | <b>31,023</b>                           | <b>(775,793)</b>                                | <b>(712,334)</b>                                       |

STATE OF NEW MEXICO  
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 June 30, 2023

| <b>Debt Service Funds</b>  |                    |                       |                      |                    |
|--|--------------------|-----------------------|----------------------|--------------------|
|  | <b>GRT Revenue</b> |                       |                      | <b>Total</b>       |
|  | <b>Bond 2016</b>   | <b>G.O. Bond 2016</b> | <b>Total Debt</b>    | <b>Non-Major</b>   |
|  | <b>Fund</b>        | <b>Fund</b>           | <b>Service Funds</b> | <b>Funds</b>       |
| <b>Revenues</b>  |                    |                       |                      |                    |
| Sales Taxes  | -                  | -                     | -                    | -                  |
| Property Taxes   | -                  | 414,550               | 414,550              | 414,550            |
| Other Local Taxes  | -                  | -                     | -                    | 555,000            |
| Intergovernmental Grants/Distributions   | -                  | -                     | -                    | 3,832,076          |
| Charges for Services   | -                  | -                     | -                    | 220,865            |
| Investment Earnings  | -                  | -                     | -                    | 10                 |
| Miscellaneous Revenues   | -                  | -                     | -                    | -                  |
| <b>Total Revenues</b>  | <b>-</b>           | <b>414,550</b>        | <b>414,550</b>       | <b>5,022,501</b>   |
| <b>Expenditures</b>  |                    |                       |                      |                    |
| Salaries and Wages   | -                  | -                     | -                    | 264,011            |
| Employee Benefits  | -                  | -                     | -                    | 144,891            |
| Employee Training Costs  | -                  | -                     | -                    | -                  |
| Contractual Services   | -                  | -                     | -                    | 291,840            |
| Supplies   | -                  | -                     | -                    | 325,063            |
| Operating Costs  | -                  | -                     | -                    | 562,118            |
| Capital Outlay   | -                  | -                     | -                    | 4,417,209          |
| Debt Service   | 255,820            | 464,483               | 720,303              | 944,165            |
| <b>Total Expenditures</b>  | <b>255,820</b>     | <b>464,483</b>        | <b>720,303</b>       | <b>6,949,297</b>   |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b> | <b>(255,820)</b>   | <b>(49,933)</b>       | <b>(305,753)</b>     | <b>(1,926,796)</b> |
| <b>Other Financing Sources (Uses)</b>  |                    |                       |                      |                    |
| Transfers In   | 255,820            | -                     | 255,820              | 838,884            |
| Transfers Out  | -                  | -                     | -                    | -                  |
| <b>Total Other Financing Sources (Uses)</b>  | <b>255,820</b>     | <b>-</b>              | <b>255,820</b>       | <b>838,884</b>     |
| <b>Net Change in Fund Balance</b>  | <b>-</b>           | <b>(49,933)</b>       | <b>(49,933)</b>      | <b>(1,087,912)</b> |
| Fund Balance, beginning  | -                  | 522,527               | 522,527              | 5,088,112          |
| <b>Fund Balance, ending</b>  | <b>-</b>           | <b>472,594</b>        | <b>472,594</b>       | <b>4,000,200</b>   |

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|  |                      | <b>Total</b>              |                               |              |
|--|----------------------|---------------------------|-------------------------------|--------------|
|  |                      | <b>Governmental Funds</b> | <b>Total Enterprise Funds</b> | <b>Total</b> |
| <b>Revenues</b>  |                      |                           |                               |              |
| Sales Taxes  | \$ 35,809,450        | 573,967                   | 36,383,417                    |              |
| Property Taxes   | 3,834,067            | -                         | 3,834,067                     |              |
| Payments in Lieu of Taxes  | 180,000              | -                         | 180,000                       |              |
| Franchise Taxes  | 1,982,849            | 34,431                    | 2,017,280                     |              |
| Other Local Taxes  | 675,990              | -                         | 675,990                       |              |
| Licenses and Permits   | 441,001              | -                         | 441,001                       |              |
| Intergovernmental Grants/Distributions   | 3,684,795            | 619,873                   | 4,304,668                     |              |
| Charges for Services   | 2,779,050            | 14,500,823                | 17,279,873                    |              |
| Fines and Forfeitures  | 31,291               |                           | 31,291                        |              |
| Investment Earnings  | 23,123               | 2,578                     | 25,701                        |              |
| Miscellaneous Revenues   | 1,472,629            | 1,540                     | 1,474,169                     |              |
| <b>Total Revenues</b>  | <b>\$ 50,914,245</b> | <b>15,733,212</b>         | <b>66,647,457</b>             |              |
| <b>Expenditures</b>  |                      |                           |                               |              |
| Salaries and Wages   | \$ 8,225,572         | 1,789,108                 | 10,014,680                    |              |
| Employee Benefits  | 4,294,388            | 926,560                   | 5,220,948                     |              |
| Contractual Services   | 716,856              | 335,716                   | 1,052,572                     |              |
| Supplies   | 327,559              | 305,565                   | 633,124                       |              |
| Operating Costs  | 5,252,833            | 4,746,291                 | 9,999,124                     |              |
| Capital Outlay   | 19,102,128           | 4,992,218                 | 24,094,346                    |              |
| Debt Service   | 1,122,590            | 208,080                   | 1,330,670                     |              |
| <b>Total Expenditures</b>  | <b>\$ 39,041,926</b> | <b>13,303,538</b>         | <b>52,345,464</b>             |              |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b> | <b>\$ 11,872,319</b> | <b>2,429,674</b>          | <b>14,301,993</b>             |              |
| <b>Other Financing Sources (Uses)</b>  |                      |                           |                               |              |
| Transfers In   | \$ 4,837,042         | -                         | 4,837,042                     |              |
| Transfers Out  | (4,369,704)          | (420,610)                 | (4,790,314)                   |              |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ 467,338</b>    | <b>(420,610)</b>          | <b>46,728</b>                 |              |
| <b>Net Change in Fund Balance</b>  | <b>12,339,657</b>    | <b>2,009,064</b>          | <b>14,348,721</b>             |              |
| Fund Balance, beginning  | 46,168,386           | 51,175,146                | 97,343,532                    |              |
| <b>Fund Balance, ending</b>  | <b>\$ 58,508,043</b> | <b>53,184,210</b>         | <b>111,692,253</b>            |              |

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|  | Major Funds            |                  |                  |                                   |
|--|------------------------|------------------|------------------|-----------------------------------|
|  | General Fund           | Local LEDA Fund  | GRT Fund         | I-25                              |
|  |                        |                  |                  | Interchange Capital Projects Fund |
| <b>Revenues</b>  |                        |                  |                  |                                   |
| Sales Taxes  | \$ 30,552,975          | -                | 5,256,475        | -                                 |
| Property Taxes   | 3,321,168              | -                | -                | -                                 |
| Payments in Lieu of Taxes  | 180,000                | -                | -                | -                                 |
| Franchise Taxes  | 958,540                | -                | 1,024,309        | -                                 |
| Other Local Taxes  | 147,082                | -                | -                | -                                 |
| Licenses and Permits   | 441,001                | -                | -                | -                                 |
| Intergovernmental Grants/Distributions   | 265,031                | -                | -                | 315,010                           |
| Charges for Services   | 2,536,594              | -                | -                | -                                 |
| Fines and Forfeitures  | 31,291                 | -                | -                | -                                 |
| Investment Earnings  | 5,259                  | -                | 17,810           | -                                 |
| Miscellaneous Revenues   | 423,691                | -                | -                | 1,019,892                         |
| <b>Total Revenues</b>  | <b>\$ 38,862,632</b>   | -                | <b>6,298,594</b> | <b>1,334,902</b>                  |
| <b>Expenditures</b>  |                        |                  |                  |                                   |
| Salaries and Wages   | \$ 7,939,602           | -                | -                | -                                 |
| Employee Benefits  | 4,155,375              | -                | -                | -                                 |
| Contractual Services   | 432,987                | -                | -                | -                                 |
| Supplies   | 195,385                | -                | -                | -                                 |
| Operating Costs  | 4,080,054              | -                | 694,615          | -                                 |
| Capital Outlay   | 2,437,267              | 5,123,167        | 2,669,219        | 2,136,642                         |
| Debt Service   | 178,327                | -                | -                | -                                 |
| <b>Total Expenditures</b>  | <b>\$ 19,418,997</b>   | <b>5,123,167</b> | <b>3,363,834</b> | <b>2,136,642</b>                  |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b> |                        |                  |                  |                                   |
|  | \$ 19,443,635          | (5,123,167)      | 2,934,760        | (801,740)                         |
| <b>Other Financing Sources (Uses)</b>  |                        |                  |                  |                                   |
| Transfers In   | \$ 360,000             | 2,350,129        | -                | -                                 |
| Transfers Out  | (10,714,785)           | -                | (258,720)        | -                                 |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ (10,354,785)</b> | <b>2,350,129</b> | <b>(258,720)</b> | <b>-</b>                          |
| <b>Net Change in Fund Balance</b>  |                        |                  |                  |                                   |
| Fund Balance, beginning  | 31,877,372             | 4,939,680        | 3,512,438        | 845,263                           |
| <b>Fund Balance, ending</b>  | <b>\$ 40,966,222</b>   | <b>2,166,642</b> | <b>6,188,478</b> | <b>43,523</b>                     |

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|  | <b>Non-Major<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|--|---|---|
| <b>Revenues</b>  |   |   |
| Sales Taxes  | -   | 35,809,450                              |
| Property Taxes   | 512,899                                     | 3,834,067                               |
| Payments in Lieu of Taxes  |   | 180,000                                 |
| Franchise Taxes  |   | 1,982,849                               |
| Other Local Taxes  | 528,908                                     | 675,990                                 |
| Licenses and Permits   |   | 441,001                                 |
| Intergovernmental Grants/Distributions   | 3,104,754                                   | 3,684,795                               |
| Charges for Services   | 242,456                                     | 2,779,050                               |
| Fines and Forfeitures  | -   | 31,291                                  |
| Investment Earnings  | 54  | 23,123                                  |
| Miscellaneous Revenues   | 29,046                                      | 1,472,629                               |
| <b>Total Revenues</b>  | <b>4,418,117</b>                            | <b>50,914,245</b>                       |
| <b>Expenditures</b>  |   |   |
| Salaries and Wages   | 285,970                                     | 8,225,572                               |
| Employee Benefits  | 139,013                                     | 4,294,388                               |
| Contractual Services   | 283,869                                     | 716,856                                 |
| Supplies   | 132,174                                     | 327,559                                 |
| Operating Costs  | 478,164                                     | 5,252,833                               |
| Capital Outlay   | 6,735,833                                   | 19,102,128                              |
| Debt Service   | 944,263                                     | 1,122,590                               |
| <b>Total Expenditures</b>  | <b>8,999,286</b>                            | <b>39,041,926</b>                       |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> |   |   |
|  | <b>(4,581,169)</b>                          | <b>11,872,319</b>                       |
| <b>Other Financing Sources (Uses)</b>  |   |   |
| Transfers In   | 2,126,913                                   | 4,837,042                               |
| Transfers Out  | 6,603,801                                   | (4,369,704)                             |
| <b>Total Other Financing Sources (Uses)</b>  | <b>8,730,714</b>                            | <b>467,338</b>                          |
| <b>Net Change in Fund Balance</b>  |   |   |
| Fund Balance, beginning  | 4,993,633                                   | 46,168,386                              |
| <b>Fund Balance, ending</b>  | <b>9,143,178</b>                            | <b>58,508,043</b>                       |

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|  | <b>Water/Sewer<br/>Fund</b> | <b>Solid Waste<br/>Fund</b> | <b>Total Enterprise<br/>Funds</b> |
|--|-----------------------------|-----------------------------|-----------------------------------|
| <b>Revenues</b>  |                             |                             |                                   |
| Sales Taxes  | \$ -                        | 573,967                     | 573,967                           |
| Franchise Taxes  | -                           | 34,431                      | 34,431                            |
| Intergovernmental Grants/Distributions   | 619,873                     | -                           | 619,873                           |
| Charges for Services   | 11,625,597                  | 2,875,226                   | 14,500,823                        |
| Investment Earnings  | 2,451                       | 127                         | 2,578                             |
| Miscellaneous Revenues   | 1,540                       | -                           | 1,540                             |
| <b>Total Revenues</b>  | <b>\$ 12,249,461</b>        | <b>3,483,751</b>            | <b>15,733,212</b>                 |
| <b>Expenditures</b>  |                             |                             |                                   |
| Salaries and Wages   | \$ 1,169,432                | 619,676                     | 1,789,108                         |
| Employee Benefits  | 569,658                     | 356,902                     | 926,560                           |
| Contractual Services   | 335,076                     | 640                         | 335,716                           |
| Supplies   | 297,020                     | 8,545                       | 305,565                           |
| Operating Costs  | 3,323,322                   | 1,422,969                   | 4,746,291                         |
| Capital Outlay   | 4,916,555                   | 75,663                      | 4,992,218                         |
| Debt Service   | 208,080                     | -                           | 208,080                           |
| <b>Total Expenditures</b>  | <b>\$ 10,819,143</b>        | <b>2,484,395</b>            | <b>13,303,538</b>                 |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> | <b>\$ 1,430,318</b>         | <b>999,356</b>              | <b>2,429,674</b>                  |
| <b>Other Financing Sources (Uses)</b>  |                             |                             |                                   |
| Transfers In   | \$ -                        | -                           | -                                 |
| Transfers Out  | (420,610)                   | -                           | (420,610)                         |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ (420,610)</b>         | <b>-</b>                    | <b>(420,610)</b>                  |
| <b>Net Change in Fund Balance</b>  | <b>1,009,708</b>            | <b>999,356</b>              | <b>2,009,064</b>                  |
| Fund Balance, beginning  | 44,261,932                  | 6,913,214                   | 51,175,146                        |
| <b>Fund Balance, ending</b>  | <b>\$ 45,271,640</b>        | <b>7,912,570</b>            | <b>53,184,210</b>                 |

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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| <b>Special Revenue Funds</b>   |                         |  |   |                  |   |
|--|-------------------------|--|---|------------------|---|
|  | <b>Lodgers Tax Fund</b> | <b>Municipal Street Improvement Fund</b> | <b>State LEDA Facebook Project Fund</b> | <b>Fire Fund</b> |   |
| <b>Revenues</b>  |                         |  |   |                  |   |
| Sales Taxes  | \$ -                    | -  | -                                       | -                | - |
| Property Taxes   | -                       | -  | -                                       | -                | - |
| Other Local Taxes  | 123,352                 | 405,556                                  | -                                       | -                | - |
| Intergovernmental Grants/Distributions   | -                       | -  | -                                       | 283,245          |   |
| Charges for Services   | -                       | -  | -                                       | -                | - |
| Investment Earnings  | -                       | 7  | -                                       | 47               |   |
| Miscellaneous Revenues   | -                       | -  | -                                       | -                | - |
| <b>Total Revenues</b>  | <b>\$ 123,352</b>       | <b>405,563</b>                           | <b>-</b>                                | <b>283,292</b>   |   |
| <b>Expenditures</b>  |                         |  |   |                  |   |
| Salaries and Wages   | \$ -                    | -  | -                                       | -                | - |
| Employee Benefits  | -                       | -  | -                                       | -                | - |
| Contractual Services   | -                       | -  | 7,950                                   | -                | - |
| Supplies   | -                       | -  | -                                       | 64,208           |   |
| Operating Costs  | 92,430                  | 124,060                                  | -                                       | 35,810           |   |
| Capital Outlay   | -                       | -  | 3,137,616                               | -                | - |
| Debt Service   | -                       | 183,063                                  | -                                       | 40,797           |   |
| <b>Total Expenditures</b>  | <b>\$ 92,430</b>        | <b>307,123</b>                           | <b>3,145,566</b>                        | <b>140,815</b>   |   |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> | <b>\$ 30,922</b>        | <b>98,440</b>                            | <b>(3,145,566)</b>                      | <b>142,477</b>   |   |
| <b>Other Financing Sources (Uses)</b>  |                         |  |   |                  |   |
| Transfers In   | -                       | -  | -                                       | -                | - |
| Transfers Out  | \$ -                    | 60,610                                   | -                                       | -                | - |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ -</b>             | <b>60,610</b>                            | <b>-</b>                                | <b>-</b>         |   |
| <b>Net Change in Fund Balance</b>  | <b>\$ 30,922</b>        | <b>159,050</b>                           | <b>(3,145,566)</b>                      | <b>142,477</b>   |   |
| Fund Balance, beginning  | 253,121                 | 272,893                                  | 3,035,764                               | 199,069          |   |
| <b>Fund Balance, ending</b>  | <b>\$ 284,043</b>       | <b>431,943</b>                           | <b>(109,802)</b>                        | <b>341,546</b>   |   |

| Special Revenue Funds |                     |                              |                                  | Special Revenue Funds           |                 |                                |                               |                                       |
|-----------------------|---------------------|------------------------------|----------------------------------|---------------------------------|-----------------|--------------------------------|-------------------------------|---------------------------------------|
| Recreation Fund       | Police Program Fund | Intergovernmental Grant Fund | Local Government Correction Fund | Law Enforcement Protection Fund | Local DWI Fund  | Emergency Medical Service Fund | American Rescue Plan Act Fund | Total Non-Major Special Revenue Funds |
| -                     | -                   | -                            | -                                | -                               | -               | -                              | -                             | -                                     |
| -                     | -                   | -                            | -                                | -                               | -               | -                              | -                             | -                                     |
| -                     | -                   | -                            | -                                | -                               | -               | -                              | -                             | 528,908                               |
| 202,633               | -                   | 12,776                       | -                                | 43,400                          | 715,814         | 11,879                         | 2,012,645                     | 3,079,759                             |
| -                     | -                   | -                            | 20,398                           | -                               | 19,425          | -                              | -                             | 242,456                               |
| -                     | -                   | -                            | -                                | -                               | -               | -                              | -                             | 54                                    |
| -                     | 29,046              | -                            | -                                | -                               | -               | -                              | -                             | 29,046                                |
| <b>202,633</b>        | <b>29,046</b>       | <b>12,776</b>                | <b>20,398</b>                    | <b>43,400</b>                   | <b>735,239</b>  | <b>11,879</b>                  | <b>2,012,645</b>              | <b>3,880,223</b>                      |
| -                     | -                   | -                            | -                                | -                               | 285,970         | -                              | -                             | 285,970                               |
| -                     | -                   | -                            | -                                | -                               | 139,013         | -                              | -                             | 139,013                               |
| 55,238                | -                   | -                            | -                                | -                               | 133,543         | -                              | -                             | 196,731                               |
| -                     | -                   | -                            | -                                | 46,235                          | 21,731          | -                              | -                             | 132,174                               |
| 78,804                | 22,884              | -                            | 32,367                           | -                               | 79,930          | 11,879                         | -                             | 478,164                               |
| 11,142                | -                   | -                            | -                                | -                               | -               | -                              | 743,339                       | 3,892,097                             |
| -                     | -                   | -                            | -                                | -                               | -               | -                              | -                             | 223,860                               |
| <b>145,184</b>        | <b>22,884</b>       | <b>-</b>                     | <b>32,367</b>                    | <b>46,235</b>                   | <b>660,187</b>  | <b>11,879</b>                  | <b>743,339</b>                | <b>5,348,009</b>                      |
| <b>57,449</b>         | <b>6,162</b>        | <b>12,776</b>                | <b>(11,969)</b>                  | <b>(2,835)</b>                  | <b>75,052</b>   | <b>-</b>                       | <b>1,269,306</b>              | <b>(1,467,786)</b>                    |
| -                     | 58,145              | -                            | -                                | -                               | -               | -                              | -                             | 58,145                                |
| -                     | -                   | -                            | -                                | -                               | (11,417)        | -                              | -                             | 49,193                                |
| -                     | <b>58,145</b>       | -                            | -                                | -                               | <b>(11,417)</b> | -                              | -                             | <b>107,338</b>                        |
| <b>57,449</b>         | <b>64,307</b>       | <b>12,776</b>                | <b>(11,969)</b>                  | <b>(2,835)</b>                  | <b>63,635</b>   | <b>-</b>                       | <b>1,269,306</b>              | <b>(1,360,448)</b>                    |
| 492,229               | 51,983              | 10,625                       | 137,136                          | 2,835                           | 66,667          | -                              | -                             | 4,522,322                             |
| <b>549,678</b>        | <b>116,290</b>      | <b>23,401</b>                | <b>125,167</b>                   | <b>-</b>                        | <b>130,302</b>  | <b>-</b>                       | <b>1,269,306</b>              | <b>3,161,874</b>                      |

| Capital Projects Funds                  |                                    |                          |                                  |  | Debt Service Funds         |                     |                          |                       |  |
|---|------------------------------------|--------------------------|----------------------------------|--|----------------------------|---------------------|--------------------------|-----------------------|--|
| Daniel Fernandez Park Improvements Fund | River Park and Aquatic Center Fund | Bosque Improvements Fund | Sports Complex Improvements Fund | Total Non-Major Capital Projects Funds | GRT Revenue Bond 2016 Fund | G.O. Bond 2016 Fund | Total Debt Service Funds | Total Non-Major Funds |  |
| -                                       | -                                  | -                        | -                                | -                                      | -                          | -                   | -                        | -                     |  |
| -                                       | -                                  | -                        | -                                | -                                      | 512,899                    | 512,899             | 512,899                  | 512,899               |  |
| -                                       | -                                  | -                        | -                                | -                                      | -                          | -                   | -                        | 528,908               |  |
| -                                       | -                                  | -                        | 24,995                           | 24,995                                 | -                          | -                   | -                        | 3,104,754             |  |
| -                                       | -                                  | -                        | -                                | -                                      | -                          | -                   | -                        | 242,456               |  |
| -                                       | -                                  | -                        | -                                | -                                      | -                          | -                   | -                        | 54                    |  |
| -                                       | -                                  | -                        | -                                | -                                      | -                          | -                   | -                        | 29,046                |  |
| -                                       | -                                  | -                        | 24,995                           | 24,995                                 | -                          | 512,899             | 512,899                  | 4,418,117             |  |
| <hr/>                                   |                                    |                          |                                  |  |                            |                     |                          |                       |  |
| -                                       | -                                  | -                        | -                                | -                                      | -                          | -                   | -                        | 285,970               |  |
| -                                       | -                                  | -                        | -                                | -                                      | -                          | -                   | -                        | 139,013               |  |
| -                                       | 67,564                             | 19,574                   | -                                | 87,138                                 | -                          | -                   | -                        | 283,869               |  |
| -                                       | -                                  | -                        | -                                | -                                      | -                          | -                   | -                        | 132,174               |  |
| -                                       | -                                  | -                        | -                                | -                                      | -                          | -                   | -                        | 478,164               |  |
| 323,948                                 | -                                  | -                        | 2,519,788                        | 2,843,736                              | -                          | -                   | -                        | 6,735,833             |  |
| -                                       | -                                  | -                        | -                                | -                                      | 258,720                    | 461,683             | 720,403                  | 944,263               |  |
| <b>323,948</b>                          | <b>67,564</b>                      | <b>19,574</b>            | <b>2,519,788</b>                 | <b>2,930,874</b>                       | <b>258,720</b>             | <b>461,683</b>      | <b>720,403</b>           | <b>8,999,286</b>      |  |
| <hr/> <b>(323,948)</b>                  | <b>(67,564)</b>                    | <b>(19,574)</b>          | <b>(2,494,793)</b>               | <b>(2,905,879)</b>                     | <b>(258,720)</b>           | <b>51,216</b>       | <b>(207,504)</b>         | <b>(4,581,169)</b>    |  |
| <hr/>                                   |                                    |                          |                                  |  |                            |                     |                          |                       |  |
| 6,545,656                               | -                                  | -                        | -                                | 6,545,656                              | -                          | -                   | -                        | 6,603,801             |  |
| -                                       | 100,000                            | -                        | 1,719,000                        | 1,819,000                              | 258,720                    | -                   | 258,720                  | 2,126,913             |  |
| <b>6,545,656</b>                        | <b>100,000</b>                     | <b>-</b>                 | <b>1,719,000</b>                 | <b>8,364,656</b>                       | <b>258,720</b>             | <b>-</b>            | <b>258,720</b>           | <b>8,730,714</b>      |  |
| <hr/> <b>6,221,708</b>                  | <b>32,436</b>                      | <b>(19,574)</b>          | <b>(775,793)</b>                 | <b>5,458,777</b>                       | <b>-</b>                   | <b>51,216</b>       | <b>51,216</b>            | <b>4,149,545</b>      |  |
| <hr/> <b>6,221,708</b>                  | <b>32,436</b>                      | <b>(19,574)</b>          | <b>(775,793)</b>                 | <b>5,458,777</b>                       | <b>-</b>                   | <b>471,311</b>      | <b>471,311</b>           | <b>4,993,633</b>      |  |
| <hr/> <b>6,221,708</b>                  | <b>32,436</b>                      | <b>(19,574)</b>          | <b>(775,793)</b>                 | <b>5,458,777</b>                       | <b>-</b>                   | <b>522,527</b>      | <b>522,527</b>           | <b>9,143,178</b>      |  |

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|  |                      | <b>Total</b>              |                               |              |
|--|----------------------|---------------------------|-------------------------------|--------------|
|  |                      | <b>Governmental Funds</b> | <b>Total Enterprise Funds</b> | <b>Total</b> |
| <b>Revenues</b>  |                      |                           |                               |              |
| Sales Taxes  | \$ 27,707,395        | 507,988                   | 28,215,383                    |              |
| Property Taxes   | 3,711,426            | -                         | 3,711,426                     |              |
| Payments in Lieu of Taxes  | 298,000              | -                         | 298,000                       |              |
| Franchise Taxes  | 1,016,002            | 33,953                    | 1,049,955                     |              |
| Other Taxes  | 605,202              | -                         | 605,202                       |              |
| Licenses and Permits   | 265,487              | -                         | 265,487                       |              |
| Intergovernmental Grants/Distributions   | 3,097,855            | 74,181                    | 3,172,036                     |              |
| Charges for Services   | 2,206,835            | 14,503,125                | 16,709,960                    |              |
| Fines and Forfeitures  | 26,136               | -                         | 26,136                        |              |
| Investment Earnings  | 7,945                | 7,069                     | 15,014                        |              |
| Miscellaneous Revenues   | 1,239,951            | 161,658                   | 1,401,609                     |              |
| <b>Total Revenues</b>  | <b>\$ 40,182,234</b> | <b>15,287,974</b>         | <b>55,470,208</b>             |              |
| <b>Expenditures</b>  |                      |                           |                               |              |
| Salaries and Wages   | \$ 7,752,769         | 1,764,700                 | 9,517,469                     |              |
| Employee Benefits  | 3,525,837            | 2,015,638                 | 5,541,475                     |              |
| Contractual Services   | 913,328              | 349,074                   | 1,262,402                     |              |
| Supplies   | 297,463              | 271,534                   | 568,997                       |              |
| Operating Costs  | 5,461,933            | 7,620,255                 | 13,082,188                    |              |
| Capital Outlay   | 12,642,134           | 956,873                   | 13,599,007                    |              |
| Debt Service   | 1,123,298            | 207,056                   | 1,330,354                     |              |
| <b>Total Expenditures</b>  | <b>\$ 31,716,762</b> | <b>13,185,130</b>         | <b>44,901,892</b>             |              |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> | <b>\$ 8,465,472</b>  | <b>2,102,844</b>          | <b>10,568,316</b>             |              |
| <b>Other Financing Sources (Uses)</b>  |                      |                           |                               |              |
| Transfers In   | \$ 4,251,836         | -                         | 4,251,836                     |              |
| Transfers Out  | (1,623,932)          | (1,542,207)               | (3,166,139)                   |              |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ 2,627,904</b>  | <b>(1,542,207)</b>        | <b>1,085,697</b>              |              |
| <b>Net Change in Fund Balance</b>  | <b>\$ 11,093,376</b> | <b>560,637</b>            | <b>11,654,013</b>             |              |
| Fund Balance, beginning  | 35,075,010           | 50,614,509                | 85,689,519                    |              |
| <b>Fund Balance, ending</b>  | <b>\$ 46,168,386</b> | <b>51,175,146</b>         | <b>97,343,532</b>             |              |

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|  | <b>Major Funds</b>    |                        |                  |                            |
|--|-----------------------|------------------------|------------------|----------------------------|
|  | <b>General Fund</b>   | <b>Local LEDA Fund</b> | <b>GRT Fund</b>  | <b>Infrastructure Fund</b> |
|  |                       |                        |                  | <b>State LEDA Fund</b>     |
| <b>Revenues</b>  |                       |                        |                  |                            |
| Sales Taxes  | \$ 23,653,605         | -                      | 4,053,790        | -                          |
| Property Taxes   | 3,243,999             | -                      | -                | -                          |
| Payments in Lieu of Taxes  | 298,000               | -                      | -                | -                          |
| Franchise Taxes  | 1,016,002             | -                      | -                | -                          |
| Other Taxes  | 137,268               | -                      | -                | -                          |
| Licenses and Permits   | 265,487               | -                      | -                | -                          |
| Intergovernmental Grants/Distributions   | 279,452               | -                      | 1,198,336        | -                          |
| Charges for Services   | 2,055,045             | -                      | -                | -                          |
| Fines and Forfeitures  | 26,136                | -                      | -                | -                          |
| Investment Earnings  | 7,945                 | -                      | -                | -                          |
| Miscellaneous Revenues   | 62,366                | -                      | 10,709           | -                          |
| <b>Total Revenues</b>  | <b>\$ 31,045,305</b>  | -                      | <b>5,262,835</b> | -                          |
| <b>Expenditures</b>  |                       |                        |                  |                            |
| Salaries and Wages   | \$ 7,480,675          | -                      | -                | -                          |
| Employee Benefits  | 3,422,018             | -                      | -                | -                          |
| Contractual Services   | 765,905               | -                      | -                | 5,363                      |
| Supplies   | 198,527               | -                      | -                | -                          |
| Operating Costs  | 3,795,500             | -                      | 926,029          | -                          |
| Capital Outlay   | 1,195,802             | 1,772,208              | 3,692,001        | 3,880,369                  |
| Debt Service   | 178,326               | -                      | -                | -                          |
| <b>Total Expenditures</b>  | <b>\$ 17,036,753</b>  | <b>1,772,208</b>       | <b>4,618,030</b> | <b>3,885,732</b>           |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> | <b>\$ 14,008,552</b>  | <b>(1,772,208)</b>     | <b>644,805</b>   | <b>(3,885,732)</b>         |
| <b>Other Financing Sources (Uses)</b>  |                       |                        |                  |                            |
| Transfers In   | \$ 360,000            | 4,316,980              | -                | -                          |
| Transfers Out  | (1,637,920)           | -                      | (128,708)        | -                          |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ (1,277,920)</b> | <b>4,316,980</b>       | <b>(128,708)</b> | <b>-</b>                   |
| <b>Net Change in Fund Balance</b>  | <b>12,730,632</b>     | <b>2,544,772</b>       | <b>516,097</b>   | <b>(3,885,732)</b>         |
| Fund Balance, beginning  | 19,146,740            | 2,394,908              | 2,996,341        | 6,921,496                  |
| <b>Fund Balance, ending</b>  | <b>\$ 31,877,372</b>  | <b>4,939,680</b>       | <b>3,512,438</b> | <b>3,035,764</b>           |

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|  | <b>Non-Major<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|--|---|---|
| <b>Revenues</b>  |   |   |
| Sales Taxes  | -   | 27,707,395                              |
| Property Taxes   | 467,427                                     | 3,711,426                               |
| Payments in Lieu of Taxes  | -   | 298,000                                 |
| Franchise Taxes  | -   | 1,016,002                               |
| Other Taxes  | 467,934                                     | 605,202                                 |
| Licenses and Permits   | -   | 265,487                                 |
| Intergovernmental Grants/Distributions   | 1,620,067                                   | 3,097,855                               |
| Charges for Services   | 151,790                                     | 2,206,835                               |
| Fines and Forfeitures  | -   | 26,136                                  |
| Investment Earnings  | -   | 7,945                                   |
| Miscellaneous Revenues   | 1,166,876                                   | 1,239,951                               |
| <b>Total Revenues</b>  | <b>3,874,094</b>                            | <b>40,182,234</b>                       |
| <b>Expenditures</b>  |   |   |
| Salaries and Wages   | 272,094                                     | 7,752,769                               |
| Employee Benefits  | 103,819                                     | 3,525,837                               |
| Contractual Services   | 142,060                                     | 913,328                                 |
| Supplies   | 98,936                                      | 297,463                                 |
| Operating Costs  | 740,404                                     | 5,461,933                               |
| Capital Outlay   | 2,101,754                                   | 12,642,134                              |
| Debt Service   | 944,972                                     | 1,123,298                               |
| <b>Total Expenditures</b>  | <b>4,404,039</b>                            | <b>31,716,762</b>                       |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> | <b>(529,945)</b>                            | <b>8,465,472</b>                        |
| <b>Other Financing Sources (Uses)</b>  |   |   |
| Transfers In   | (425,144)                                   | 4,251,836                               |
| Transfers Out  | 142,696                                     | (1,623,932)                             |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(282,448)</b>                            | <b>2,627,904</b>                        |
| <b>Net Change in Fund Balance</b>  | <b>(812,393)</b>                            | <b>11,093,376</b>                       |
| Fund Balance, beginning  | 3,615,525                                   | 35,075,010                              |
| <b>Fund Balance, ending</b>  | <b>2,803,132</b>                            | <b>46,168,386</b>                       |

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Consolidated Financial Schedule (Continued)  
June 30, 2021**

|  | <b>Water/Sewer<br/>Fund</b> | <b>Solid Waste<br/>Fund</b> | <b>Total Enterprise<br/>Funds</b> |
|--|-----------------------------|-----------------------------|-----------------------------------|
| <b>Revenues</b>  |                             |                             |                                   |
| Sales Taxes  | \$ -                        | 507,988                     | 507,988                           |
| Franchise Taxes  | -                           | 33,953                      | 33,953                            |
| Intergovernmental Grants/Distributions   | 74,181                      | -                           | 74,181                            |
| Charges for Services   | 10,585,549                  | 3,917,576                   | 14,503,125                        |
| Investment Earnings  | 7,069                       | -                           | 7,069                             |
| Miscellaneous Revenues   | 84,727                      | 76,931                      | 161,658                           |
| <b>Total Revenues</b>  | <b>\$ 10,751,526</b>        | <b>4,536,448</b>            | <b>15,287,974</b>                 |
| <b>Expenditures</b>  |                             |                             |                                   |
| Salaries and Wages   | \$ 1,111,019                | 653,681                     | 1,764,700                         |
| Employee Benefits  | 1,261,805                   | 753,833                     | 2,015,638                         |
| Contractual Services   | 301,484                     | 47,590                      | 349,074                           |
| Supplies   | 254,879                     | 16,655                      | 271,534                           |
| Operating Costs  | 5,778,615                   | 1,841,640                   | 7,620,255                         |
| Capital Outlay   | 933,071                     | 23,802                      | 956,873                           |
| Debt Service   | 207,056                     | -                           | 207,056                           |
| <b>Total Expenditures</b>  | <b>\$ 9,847,929</b>         | <b>3,337,201</b>            | <b>13,185,130</b>                 |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures<br/>Before Other Financing Sources (Uses)</b> | <b>\$ 903,597</b>           | <b>1,199,247</b>            | <b>2,102,844</b>                  |
| <b>Other Financing Sources (Uses)</b>  |                             |                             |                                   |
| Transfers In   | \$ -                        | -                           | -                                 |
| Transfers Out  | (343,846)                   | (1,198,361)                 | (1,542,207)                       |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ (343,846)</b>         | <b>(1,198,361)</b>          | <b>(1,542,207)</b>                |
| <b>Net Change in Fund Balance</b>  | <b>559,751</b>              | <b>886</b>                  | <b>560,637</b>                    |
| Fund Balance, beginning  | 43,702,181                  | 6,912,328                   | 50,614,509                        |
| <b>Fund Balance, ending</b>  | <b>\$ 44,261,932</b>        | <b>6,913,214</b>            | <b>51,175,146</b>                 |

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
 Consolidated Financial Schedule (Continued)  
 June 30, 2021

| <b>Special Revenue Funds</b>   |                         |  |                  |                        |         |
|--|-------------------------|--|------------------|------------------------|---------|
|  | <b>Lodgers Tax Fund</b> | <b>Municipal Street Improvement Fund</b> | <b>Fire Fund</b> | <b>Recreation Fund</b> |         |
| <b>Revenues</b>  |                         |  |                  |                        |         |
| Sales Taxes  | \$ -                    | -  | -                | -                      | -       |
| Property Taxes   | -                       | -  | -                | -                      | -       |
| Other Local Taxes  | 89,303                  | 378,631                                  | -                | -                      | -       |
| Intergovernmental Grants/Distributions   | -                       | -  | 293,721          | -                      | -       |
| Charges for Services   | -                       | -  | -                | 118,248                | 118,248 |
| Miscellaneous Revenues   | -                       | 28                                       | 3                | 100                    | 100     |
| <b>Total Revenues</b>  | <b>\$ 89,303</b>        | <b>378,659</b>                           | <b>293,724</b>   | <b>118,348</b>         |         |
| <b>Expenditures</b>  |                         |  |                  |                        |         |
| Salaries and Wages   | \$ -                    | -  | -                | -                      | -       |
| Employee Benefits  | -                       | -  | -                | -                      | -       |
| Employee Training Costs  | -                       | -  | -                | -                      | -       |
| Contractual Services   | -                       | -  | -                | 15,980                 | 15,980  |
| Supplies   | -                       | -  | 46,661           | -                      | -       |
| Operating Costs  | 74,250                  | 16,583                                   | 47,468           | 34,803                 | 34,803  |
| Capital Outlay   | -                       | 186,176                                  | 148,309          | -                      | -       |
| Debt Service   | -                       | 183,063                                  | 40,796           | -                      | -       |
| <b>Total Expenditures</b>  | <b>\$ 74,250</b>        | <b>385,822</b>                           | <b>283,234</b>   | <b>50,783</b>          |         |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b> | <b>\$ 15,053</b>        | <b>(7,163)</b>                           | <b>10,490</b>    | <b>67,565</b>          |         |
| <b>Other Financing Sources (Uses)</b>  |                         |  |                  |                        |         |
| Transfers In   | -                       | -  | -                | -                      | -       |
| Transfers Out  | \$ -                    | (60,610)                                 | -                | -                      | -       |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ -</b>             | <b>(60,610)</b>                          | <b>-</b>         | <b>-</b>               |         |
| <b>Net Change in Fund Balance</b>  | <b>15,053</b>           | <b>(67,773)</b>                          | <b>10,490</b>    | <b>67,565</b>          |         |
| Fund Balance, beginning  | 238,068                 | 340,666                                  | 188,579          | 424,664                |         |
| <b>Fund Balance, ending</b>  | <b>\$ 253,121</b>       | <b>272,893</b>                           | <b>199,069</b>   | <b>492,229</b>         |         |

| Special Revenue Funds |                              |                                  |                                 |                |                                |                                       | Capital Projects Funds                  |   |  |
|-----------------------|------------------------------|----------------------------------|---------------------------------|----------------|--------------------------------|---------------------------------------|---|---|--|
| Police Program Fund   | Intergovernmental Grant Fund | Local Government Correction Fund | Law Enforcement Protection Fund | Local DWI Fund | Emergency Medical Service Fund | Total Non-Major Special Revenue Funds | Daniel Fernandez Park Improvements Fund | Museum of Heritage & Arts Improvements Fund |  |
| -                     | -                            | -                                | -                               | -              | -                              | -                                     | -                                       | -   |  |
| -                     | -                            | -                                | -                               | -              | -                              | -                                     | -                                       | -   |  |
| -                     | -                            | -                                | -                               | -              | -                              | 467,934                               | -                                       | -   |  |
| -                     | 399,850                      | -                                | 43,400                          | 616,907        | 15,000                         | 1,368,878                             | -                                       | -   |  |
| -                     | -                            | 22,940                           | -                               | 10,602         | -                              | 151,790                               | -                                       | -   |  |
| 68,331                | -                            | -                                | -                               | -              | -                              | 68,462                                | -                                       | -   |  |
| <b>68,331</b>         | <b>399,850</b>               | <b>22,940</b>                    | <b>43,400</b>                   | <b>627,509</b> | <b>15,000</b>                  | <b>2,057,064</b>                      | -                                       | -   |  |
| <hr/>                 |                              |                                  |                                 |                |                                |                                       |   |   |  |
| -                     | -                            | -                                | -                               | 272,094        | -                              | 272,094                               | -                                       | -   |  |
| -                     | -                            | -                                | -                               | 103,819        | -                              | 103,819                               | -                                       | -   |  |
| -                     | -                            | -                                | -                               | -              | -                              | -                                     | -                                       | -   |  |
| -                     | -                            | -                                | -                               | 126,080        | -                              | 142,060                               | -                                       | -   |  |
| -                     | -                            | -                                | 41,904                          | 10,371         | -                              | 98,936                                | -                                       | -   |  |
| 32,512                | 389,225                      | 29,329                           | -                               | 100,378        | 15,856                         | 740,404                               | -                                       | -   |  |
| -                     | -                            | -                                | -                               | -              | -                              | 334,485                               | -                                       | 106,295                                     |  |
| -                     | -                            | -                                | -                               | -              | -                              | 223,859                               | -                                       | -   |  |
| <b>32,512</b>         | <b>389,225</b>               | <b>29,329</b>                    | <b>41,904</b>                   | <b>612,742</b> | <b>15,856</b>                  | <b>1,915,657</b>                      | -                                       | <b>106,295</b>                              |  |
| <b>35,819</b>         | <b>10,625</b>                | <b>(6,389)</b>                   | <b>1,496</b>                    | <b>14,767</b>  | <b>(856)</b>                   | <b>141,407</b>                        | -                                       | <b>(106,295)</b>                            |  |
| <hr/>                 |                              |                                  |                                 |                |                                |                                       |   |   |  |
| -                     | -                            | -                                | -                               | -              | -                              | -                                     | 6,043                                   | 7,945                                       |  |
| -                     | -                            | -                                | -                               | (10,848)       | -                              | (71,458)                              | -                                       | -   |  |
| -                     | -                            | -                                | -                               | (10,848)       | -                              | (71,458)                              | <b>6,043</b>                            | <b>7,945</b>                                |  |
| <b>35,819</b>         | <b>10,625</b>                | <b>(6,389)</b>                   | <b>1,496</b>                    | <b>3,919</b>   | <b>(856)</b>                   | <b>69,949</b>                         | <b>6,043</b>                            | <b>(98,350)</b>                             |  |
| 16,164                | -                            | 143,525                          | 1,339                           | 62,748         | 856                            | 1,416,609                             | (6,043)                                 | 98,350                                      |  |
| <b>51,983</b>         | <b>10,625</b>                | <b>137,136</b>                   | <b>2,835</b>                    | <b>66,667</b>  | -                              | <b>1,486,558</b>                      | -                                       | -   |  |

| Capital Projects Funds           |                       |  | Debt Service Funds |                |                          |                   |                 |
|----------------------------------|-----------------------|--|--------------------|----------------|--------------------------|-------------------|-----------------|
| Sports Complex Improvements Fund | I-25 Interchange Fund | Total Non-Major Capital Projects Funds | GRT Revenue        |                | Total Debt Service Funds | Total Major Funds | Non-Major Funds |
| Bond Fund                        | 2016 Fund             | G.O. Bond Fund                         | 2016               |                |                          |                   |                 |
| -                                | -                     | -                                      | -                  | -              | -                        | -                 | -               |
| -                                | -                     | -                                      | -                  | 467,427        | 467,427                  | 467,427           | 467,427         |
| -                                | -                     | -                                      | -                  | -              | -                        | -                 | 467,934         |
| 194,225                          | 56,964                | 251,189                                | -                  | -              | -                        | 1,620,067         |                 |
| -                                | -                     | -                                      | -                  | -              | -                        | 151,790           |                 |
| -                                | 1,098,414             | 1,098,414                              | -                  | -              | -                        | 1,166,876         |                 |
| <b>194,225</b>                   | <b>1,155,378</b>      | <b>1,349,603</b>                       | -                  | <b>467,427</b> | <b>467,427</b>           | <b>3,874,094</b>  |                 |
|                                  |                       |  |                    |                |                          |                   |                 |
| -                                | -                     | -                                      | -                  | -              | -                        | 272,094           |                 |
| -                                | -                     | -                                      | -                  | -              | -                        | 103,819           |                 |
| -                                | -                     | -                                      | -                  | -              | -                        | -                 |                 |
| -                                | -                     | -                                      | -                  | -              | -                        | 142,060           |                 |
| -                                | -                     | -                                      | -                  | -              | -                        | 98,936            |                 |
| -                                | -                     | -                                      | -                  | -              | -                        | 740,404           |                 |
| 219,221                          | 1,441,753             | 1,767,269                              | -                  | -              | -                        | 2,101,754         |                 |
| -                                | -                     | -                                      | 257,650            | 463,463        | 721,113                  | 944,972           |                 |
| <b>219,221</b>                   | <b>1,441,753</b>      | <b>1,767,269</b>                       | <b>257,650</b>     | <b>463,463</b> | <b>721,113</b>           | <b>4,404,039</b>  |                 |
|                                  |                       |  |                    |                |                          |                   |                 |
| <b>(24,996)</b>                  | <b>(286,375)</b>      | <b>(417,666)</b>                       | <b>(257,650)</b>   | <b>3,964</b>   | <b>(253,686)</b>         | <b>(529,945)</b>  |                 |
|                                  |                       |  |                    |                |                          |                   |                 |
| -                                | -                     | 13,988                                 | 128,708            | -              | 128,708                  | 142,696           |                 |
| (353,686)                        | -                     | (353,686)                              | -                  | -              | -                        | (425,144)         |                 |
| <b>(353,686)</b>                 | -                     | <b>(339,698)</b>                       | <b>128,708</b>     | -              | <b>128,708</b>           | <b>(282,448)</b>  |                 |
| <b>(378,682)</b>                 | <b>(286,375)</b>      | <b>(757,364)</b>                       | <b>(128,942)</b>   | <b>3,964</b>   | <b>(124,978)</b>         | <b>(812,393)</b>  |                 |
| 378,682                          | 1,131,638             | 1,602,627                              | 128,942            | 467,347        | 596,289                  | 3,615,525         |                 |
| -                                | <b>845,263</b>        | <b>845,263</b>                         | -                  | <b>471,311</b> | <b>471,311</b>           | <b>2,803,132</b>  |                 |

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**Changes in Fund Balance**

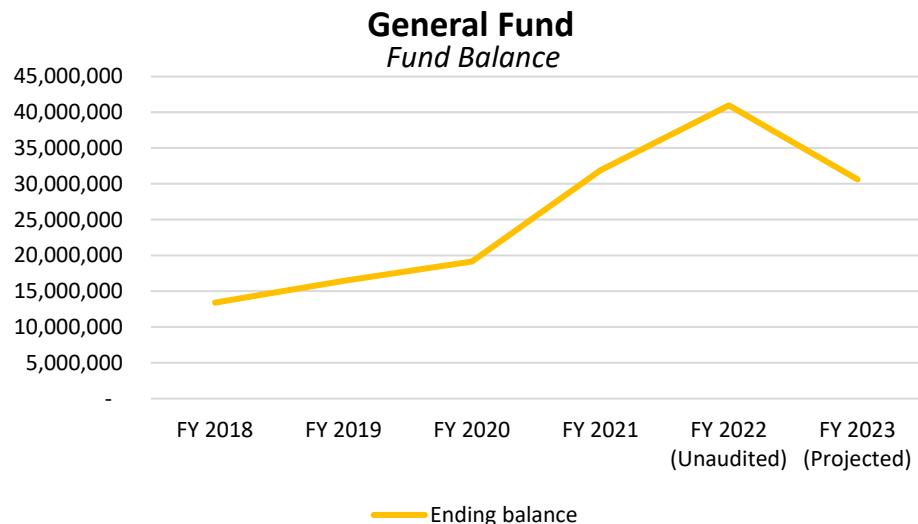
Analysis of fund balance for each of the Village's funds can be useful in budgeting for the subsequent fiscal years as it reflects the amount of cash and other assets in excess or deficit of its related payables and other liabilities which are available for operations. A positive fund balance indicates that it has excess assets that can be used to provide services to Village constituents and/or there is a saving pattern for a future planned project in which funds are placed in reserve. Such positive fund balance is generally budgeted to supplement the fund in years where budgeted expenditures exceed its planned revenues. A negative fund balance indicates potential cash shortfall or revenues aren't generating enough to supplement the fund. The Village is diligent in ensuring that funds maintain a positive fund balance and immediately analyzes any fund in which the balance falls negative.

This section covers the fund balance trends of the past five years for each major fund, determined as of the Village's June 30, 2023 fiscal year end and its aggregate non-major funds. The information is presented on the modified accrual basis of accounting and includes increases and decreases to each fund's fund balance. Increases represent revenues, transfers in and other financing sources while decreases represent all expenditures, transfers out and other financing uses.

Further information on financial statement fund balance can be obtained by reviewing the Village's audited financial statements available by fiscal year on our website.

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**General Fund**



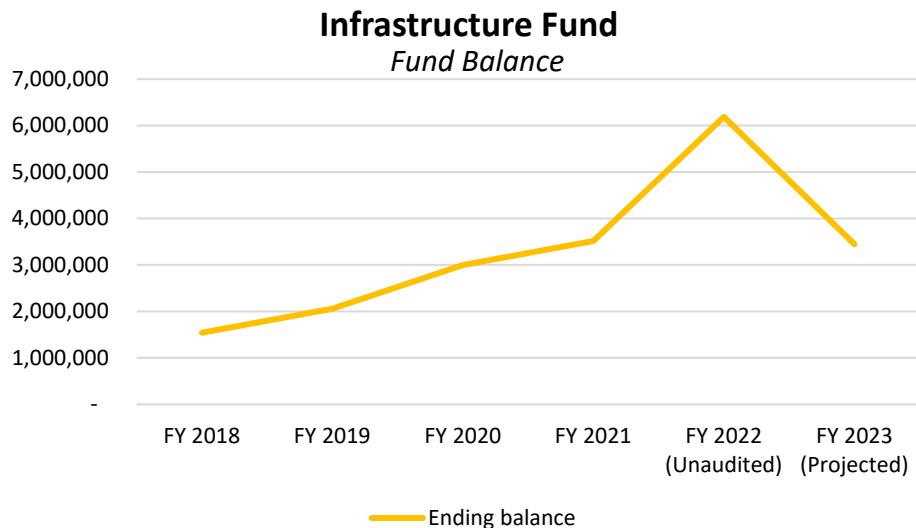
|                   | FY 2018      | FY 2019      | FY 2020      | FY 2021      | FY 2022<br>(Unaudited) | FY 2023<br>(Projected) |
|-------------------|--------------|--------------|--------------|--------------|------------------------|------------------------|
| Beginning balance | 10,012,937   | 13,406,669   | 16,436,786   | 19,146,740   | 31,877,372             | 40,966,222             |
| Increases         | 26,951,637   | 23,159,405   | 26,581,227   | 31,405,305   | 39,222,632             | 29,551,463             |
| Decreases         | (23,557,905) | (20,129,289) | (23,871,273) | (18,674,673) | (30,133,782)           | (39,907,704)           |
| Ending balance    | 13,406,669   | 16,436,786   | 19,146,740   | 31,877,372   | 40,966,222             | 30,609,981             |
| Percent change    | 33.89%       | 22.60%       | 16.49%       | 66.49%       | 28.51%                 | -25.28%                |

The general fund balance has been growing steadily for the last several years. In 2020, the gross receipts tax rate increased from 8.63875% to 8.6750%, an increase of 0.3625% through the adoption of Village Ordinance 447. Through the adoption of the FY 2023 budget, the following major one-time capital projects were funded by the excess fund balance:

- Construction of a second gym at the Daniel Fernandez Memorial Park
- Installation of artificial turf and lights at the sports complex

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**Infrastructure Fund**



|                   | FY 2018     | FY 2019     | FY 2020     | FY 2021     | FY 2022<br>(Unaudited) | FY 2023<br>(Projected) |
|-------------------|-------------|-------------|-------------|-------------|------------------------|------------------------|
| Beginning balance | 1,321,875   | 1,542,038   | 2,057,097   | 2,996,341   | 3,512,438              | 6,188,478              |
| Increases         | 3,875,376   | 7,548,003   | 5,264,332   | 5,262,835   | 6,298,594              | 12,356,902             |
| Decreases         | (3,655,213) | (7,032,944) | (4,325,088) | (4,746,738) | (3,622,554)            | (15,100,672)           |
| Ending balance    | 1,542,038   | 2,057,097   | 2,996,341   | 3,512,438   | 6,188,478              | 3,444,708              |
| Percent change    | 16.66%      | 33.40%      | 45.66%      | 17.22%      | 76.19%                 | -44.34%                |

The infrastructure fund balance has been growing steadily for the last several years. The infrastructure fund is funded through intergovernmental grants and gross receipts tax revenue. Through the adoption of the FY 2023 budget, the following major one-time capital projects were funded:

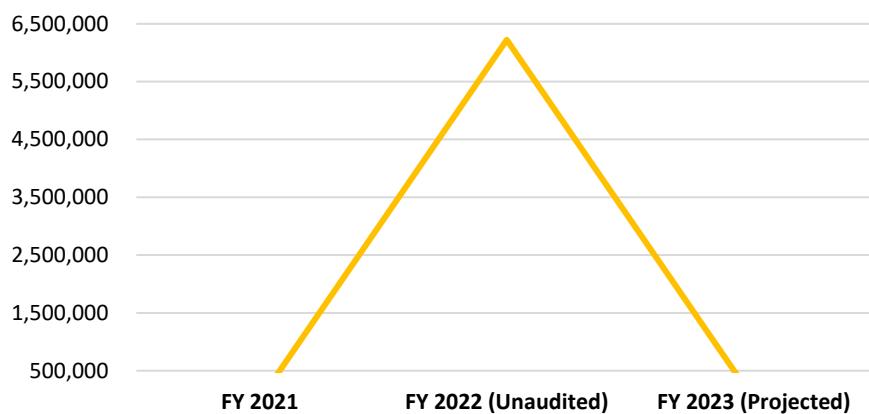
- Pedestrian and bike trail from Romeroville to Griego Rd.
- Roadway and ADA sidewalk improvements and pedestrian and bike trail on South Los Lentes Rd. from Aspen Dr. to Morris Rd.
- Roadway improvements, water/sewer utility replacements, storm water and ADA sidewalk improvements to Carson Dr.
- I-25/NM 6 interchange operational improvements

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**Daniel Fernandez Park Fund**

**Daniel Fernandez Improvements Park Fund**

*Fund Balance*

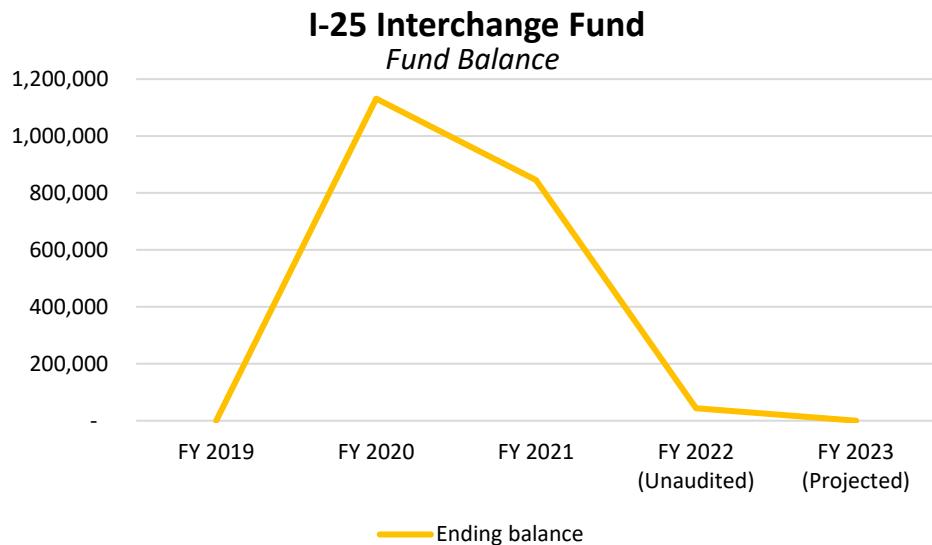


|                   | <b>FY 2020</b> | <b>FY 2021</b> | <b>FY 2022<br/>(Unaudited)</b> | <b>FY 2023<br/>(Projected)</b> |
|-------------------|----------------|----------------|--------------------------------|--------------------------------|
| Beginning balance | -              | (6,043)        | -                              | 6,221,708                      |
| Increases         | 567,200        | 6,043          | 6,545,656                      | 1,400,000                      |
| Decreases         | (573,243)      | -              | (323,948)                      | (7,621,708)                    |
| Ending balance    | (6,043)        | -              | 6,221,708                      | -                              |
| Percent change    | 100%           | -100%          | 100%                           | -100%                          |

The Daniel Fernandez park improvements fund is a capital project fund that will have revenues received in a prior year (i.e., a transfer from the general fund) and expended in a subsequent year. As a result, the beginning cash balance is planned to be spent down in accordance with the purpose of the fund.

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**I-25 Interchange Fund**



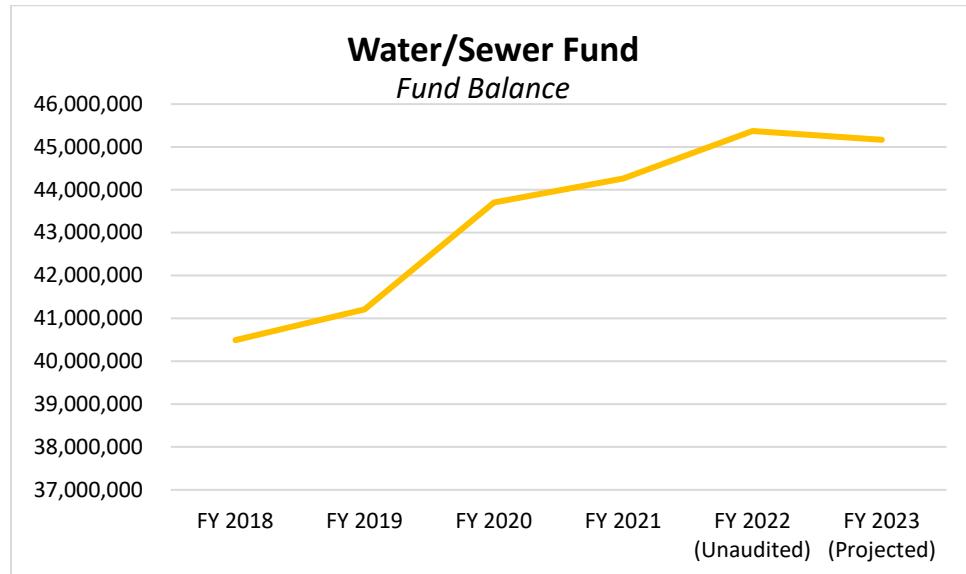
|                   | FY 2020     | FY 2021     | FY 2022<br>(Unaudited) | FY 2023<br>(Projected) |
|-------------------|-------------|-------------|------------------------|------------------------|
| Beginning balance | -           | 1,131,638   | 845,263                | 43,523                 |
| Increases         | 2,780,249   | 1,155,378   | 1,334,902              | 9,500,000              |
| Decreases         | (1,648,611) | (1,441,753) | (2,136,642)            | (9,543,522)            |
| Ending balance    | 1,131,638   | 845,263     | 43,523                 | 1                      |
| Percent change    | 0.00%       | -25.31      | -94.85%                | -100%                  |

The governing body passed Resolution 18-15 to commit \$2,500,000 of the general fund balance to the I-25 Interchange project. In FY 2020, the I-25 interchange fund was created and a transfer from the general fund was made. The Village has been successful in obtaining grants from the New Mexico Department of Transportation and the New Department of Finance and Administration. Through the adoption of the FY 2023 budget, the following costs related to the I-25 interchange project have been funded:

- Design of a new I-25 Interchange/East-West Corridor
- Acquiring necessary right-of-way access

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**Water/Sewer Fund**

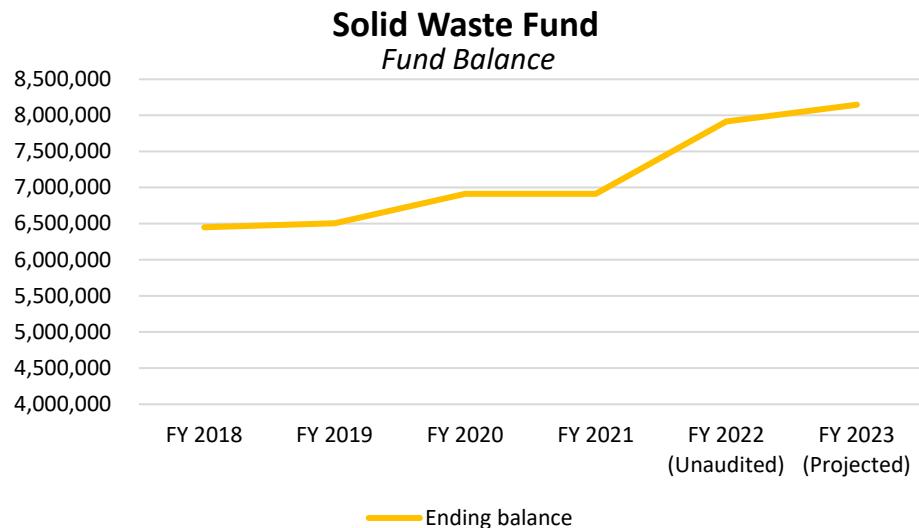


|                   | <b>FY 2018</b> | <b>FY 2019</b> | <b>FY 2020</b> | <b>FY 2021</b> | <b>FY 2022<br/>(Unaudited)</b> | <b>FY 2023<br/>(Projected)</b> |
|-------------------|----------------|----------------|----------------|----------------|--------------------------------|--------------------------------|
| Beginning balance | 37,342,160     | 40,493,948     | 41,209,311     | 43,702,181     | 44,261,932                     | 45,374,333                     |
| Increases         | 10,629,325     | 8,975,900      | 11,069,340     | 10,751,526     | 12,352,154                     | 17,664,280                     |
| Decreases         | (7,477,537)    | (8,260,537)    | (8,576,470)    | (10,191,775)   | (11,239,753)                   | (17,872,350)                   |
| Ending balance    | 40,493,948     | 41,209,311     | 43,702,181     | 44,261,932     | 45,374,333                     | 45,166,263                     |
| Percent change    | 8.44%          | 1.77%          | 6.05%          | 1.28%          | 2.51%                          | -0.46%                         |

The water/sewer fund balance has been growing steadily for the last several years. Through the adoption of the FY 2023 budget, the fund balance has decreased 0.46%. The reduction in the FY 2023 budget is primarily due to a reduction in intergovernmental grants and an anticipated reduction in charges for services of 8%.

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**Solid Waste Fund**

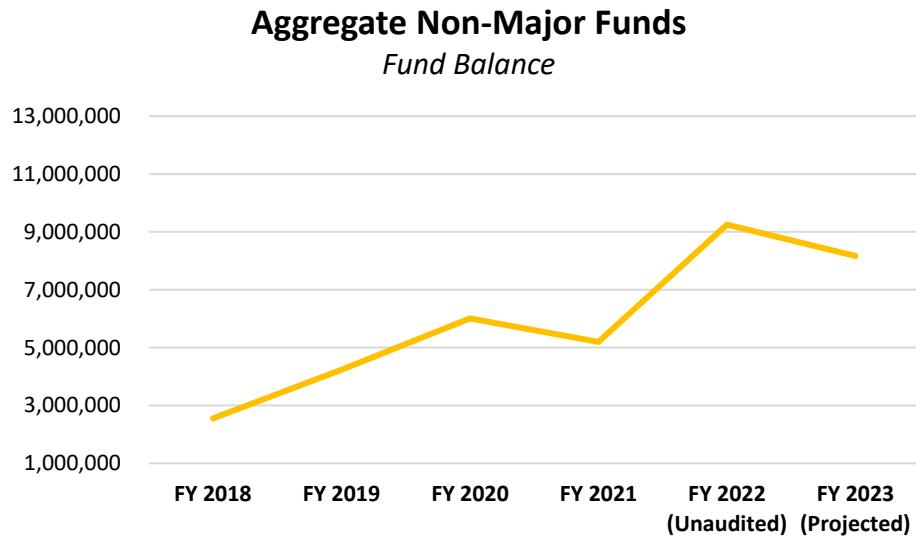


|                   | <b>FY 2018</b> | <b>FY 2019</b> | <b>FY 2020</b> | <b>FY 2021</b> | <b>FY 2022<br/>(Unaudited)</b> | <b>FY 2023<br/>(Projected)</b> |
|-------------------|----------------|----------------|----------------|----------------|--------------------------------|--------------------------------|
| Beginning balance | 6,038,772      | 6,450,627      | 6,503,717      | 6,912,328      | 6,913,214                      | 7,912,570                      |
| Increases         | 2,948,754      | 2,810,089      | 3,187,047      | 4,536,448      | 3,483,751                      | 3,438,651                      |
| Decreases         | (2,536,899)    | (2,756,999)    | (2,778,434)    | (4,535,562)    | (2,484,395)                    | (3,204,849)                    |
| Ending balance    | 6,450,627      | 6,503,717      | 6,912,328      | 6,913,214      | 7,912,570                      | 8,146,372                      |
| Percent change    | 6.82%          | 0.82%          | 6.28%          | 0.01%          | 14.46%                         | 2.95%                          |

The solid waste fund balance has been growing steadily for the last several years. Through the adoption of the FY 2023 budget, revenues increased due to the increase in sales tax revenue.

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**Aggregate Non-Major Funds**



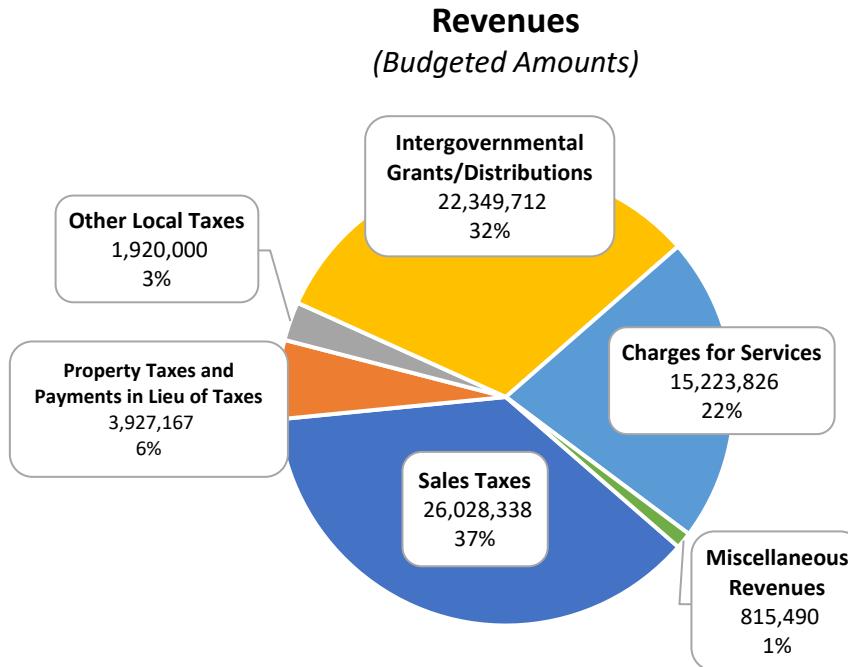
|                   | <b>FY 2018</b> | <b>FY 2019</b> | <b>FY 2020</b> | <b>FY 2021</b> | <b>FY 2022<br/>(Unaudited)</b> | <b>FY 2023<br/>(Projected)</b> |
|-------------------|----------------|----------------|----------------|----------------|--------------------------------|--------------------------------|
| Beginning balance | 1,792,746      | 2,554,395      | 4,232,384      | 3,615,525      | 4,993,633                      | 4,994,656                      |
| Increases         | 1,779,657      | 2,160,022      | 4,109,045      | 3,448,950      | 6,567,864                      | 5,861,385                      |
| Decreases         | (1,018,008)    | (482,033)      | (2,330,996)    | (4,261,343)    | (2,511,775)                    | (6,949,297)                    |
| Ending balance    | 2,554,395      | 4,232,384      | 6,010,433      | 2,803,132      | 9,049,722                      | 3,906,744                      |
| Percent change    | 42.49%         | 65.69%         | 42.01%         | -22.47%        | 81.23%                         | -21.78%                        |

The aggregate non-major funds include various special revenue and capital projects funds. Certain special revenue and capital projects funds will have revenues received in prior years and expended in subsequent years. As a result, the beginning cash balances is planned to be spent down in accordance with the purpose of the fund. The related fund balance for each fund would also show a decline. Through the adoption of the FY 2023 budget, there is a budgeted decrease in intergovernmental grants/distributions of 19% over prior year, causing the decline in the aggregate non-major fund balance.

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## **Revenues**

The Village's primary sources of revenue are sales taxes, intergovernmental grants/distributions, and charges for services. These three categories of revenue account for approximately 91% of the total FY 2023 budgeted revenues.



### **Sales 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 Department (TRD) 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% (2.175% imposed gross receipts tax within the Village of Los Lunas limits, plus 1.375% imposed gross receipts tax within Valencia County, plus 5.125% State rate). The following schedule provides a breakdown of the Village's gross receipts tax:

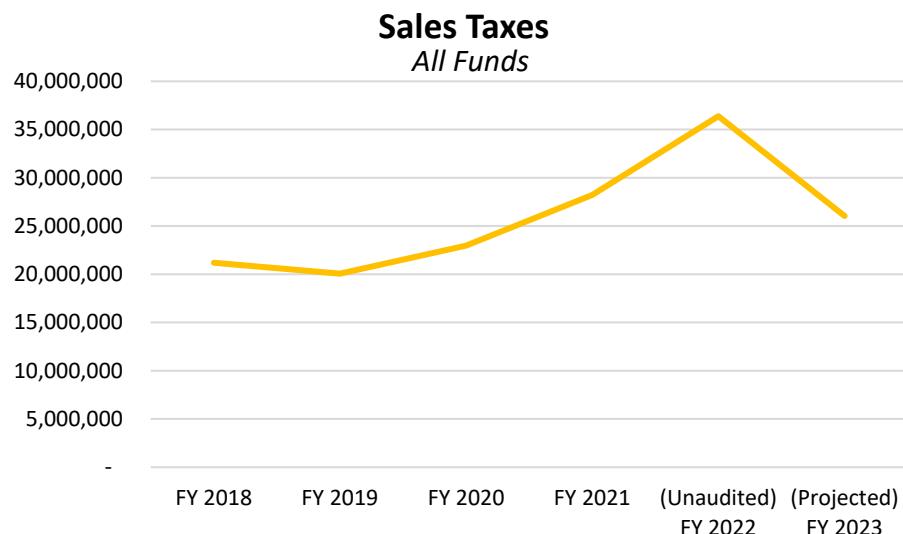
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**Sales Tax Revenue (Continued)**

| 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                | <u>0.3625%</u>        | <u>447</u>       | <u>01/01/2020</u> | <u>General Fund</u> |
| Total Municipal Gross Receipts Tax Rate | <u>2.1750%</u>        |                  |                   |                     |
| County Gross Receipts Tax Rate          | <u>1.3750%</u>        |                  |                   |                     |
| State Gross Receipts Tax Rate           | <u>5.1250%</u>        |                  |                   |                     |
| <b>Total Combined Rate</b>              | <b><u>8.6750%</u></b> |                  |                   |                     |

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 \$26,028,338. We project to receive an increase in sales taxes related to construction performed within Village limits from a 1 million square foot fulfillment center to be constructed in the upcoming year. We project sales taxes for all other industries to maintain a steady growth based on the increasing population.

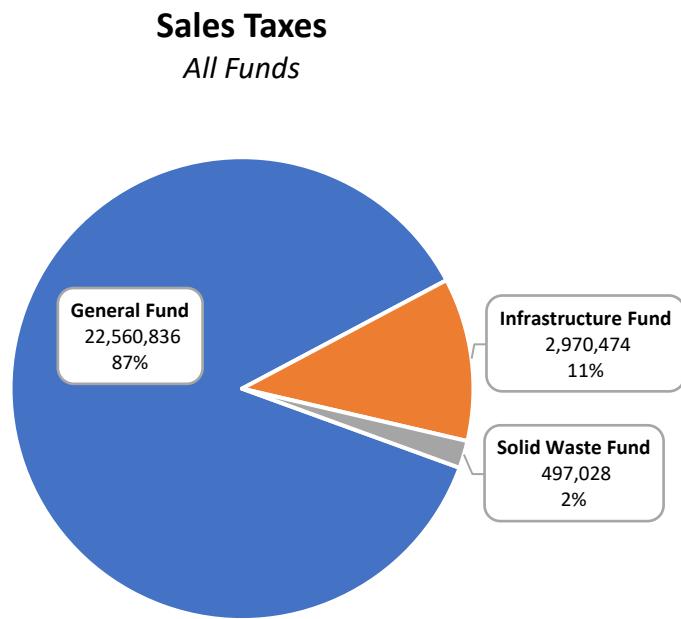
The historical revenue received and the projected revenue expected to be received is shown in the graph below:



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**Sales Tax Revenue (Continued)**

The projected revenue derived from gross receipts taxes is estimated to be \$26,028,338 and is distributed across the general, infrastructure and solid waste funds as shown in the graph below:



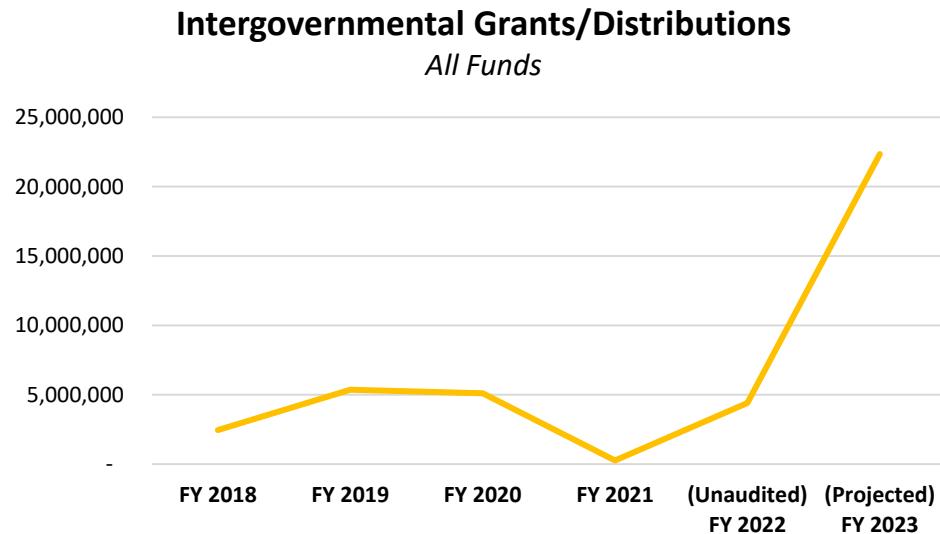
**Intergovernmental Grants**

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 \$22,349,712, an increase of approximately \$17,819,349, or 393% from the prior year. The increase in intergovernmental grants results from additional grants awarded to the Village to pay for infrastructure improvements including the I-25 Interchange/East-West corridor project right of way acquisition and design, the NM 314 bike/pedestrian improvement project, the south Los Lentes/Aspen and north Los Lentes Road projects, along with the water line and sewer line extensions to the Central New Mexico Rail Park.

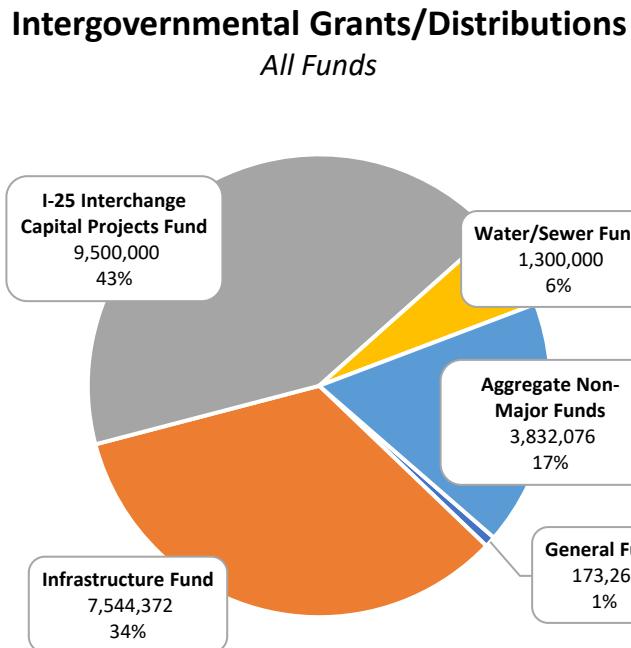
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**Intergovernmental Grants (Continued)**

The historical revenue received and the projected revenue expected to be received is shown in the graph below:



The projected revenue for intergovernmental grants is accounted for across various funds with a cumulative total of \$22,349,712 as shown in the graph below:

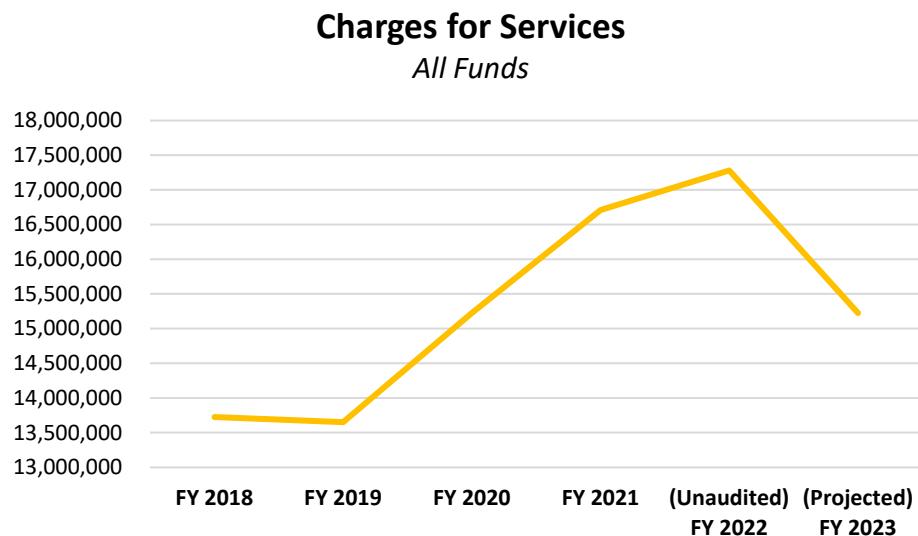


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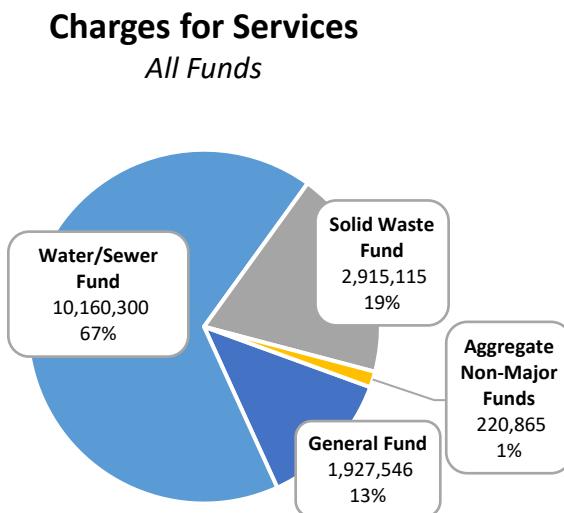
**Charges for Services**

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 \$15,223,826.

The historical revenue received and the projected revenue expected to be received is shown in the graph below:



The revenue projected from charges for services are accounted for in the General, Water/Sewer, Solid Waste, and the multiple non-major funds with a total projected revenue of \$15,223,826, as shown in the graph below:



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**Property Taxes**

Property taxes are 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 \$7.398 for residential properties and \$7.650 for commercial properties, per \$1,000 of valuation in the general fund and \$0.952 for residential and commercial properties, per \$1,000 of valuation in the G.O. bond 2016 fund.

| <b>Property Tax Category</b> | <b>Valuations</b> | <b>Operating Tax Rate</b> | <b>Total Production</b> |
|------------------------------|-------------------|---------------------------|-------------------------|
| Operational Residential      | 325,074,313       | 0.007398                  | \$ 2,307,261            |
| Operational Non-Residential  | 128,805,489       | 0.007650                  | 945,356                 |
|                              |                   |                           | <b>\$ 3,252,617</b>     |
| Debt Service Residential     | 325,074,313       | 0.000952                  | \$ 296,906              |
| Debt Service Non-Residential | 128,805,489       | 0.000952                  | 117,645                 |
|                              |                   |                           | <b>\$ 414,551</b>       |
|                              |                   |                           | <b>\$ 3,667,168</b>     |

The projected property tax revenue is estimated to be \$3,667,168, a decrease of \$166,900, or -4% from prior year.

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

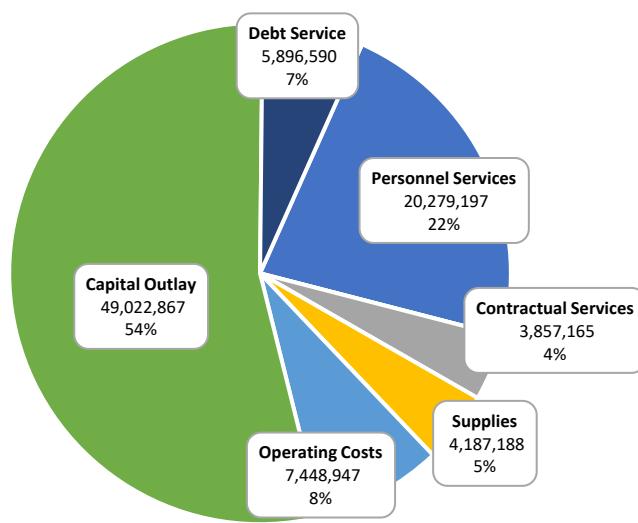
|  |                      |
|--|----------------------|
| Assessed residential property value, 2021 tax year | \$ 325,074,313       |
| Assessed commercial property value, 2021 tax year  | 128,805,489          |
| Total assessed property value, 2021 tax year       | \$ 453,879,802       |
| Limitation   | 4.00%                |
| Bonding capacity                                   | \$ 18,155,192        |
| Less: outstanding general obligation bonds         | 3,725,000            |
| <b>Net bonding capacity</b>                        | <b>\$ 14,430,192</b> |

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## Expenditures

The village's primary expenditures include capital outlay and personnel services. These two categories of expenditures account for approximately 76% of the total FY 2023 budgeted expenditures.

### **Expenditures (Budgeted Amounts)**



### Capital Outlay

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 \$49,022,867. The major capital projects included in the FY 2023 budget are as follows:

- Design and construction of a new I-25 Interchange/East-West Corridor
- I-25 Interchange / East-West Corridor right-of-way acquisition
- NM 6 Rail Park 18-inch water line
- Central NM Rail Park 18-inch water line
- Extend sewer services to 1,420-acre Central NM Rail Park in Los Lunas
- Construction of a second gym at the Daniel Fernandez Memorial Park

For a full list of capital outlay projects included in the FY 2023 budget, please reference the capital outlay schedule on pages 80 through 85.

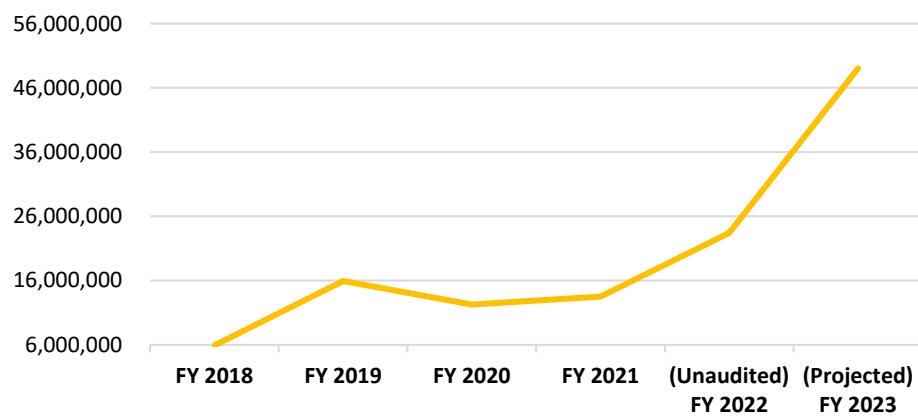
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**Capital Outlay (Continued)**

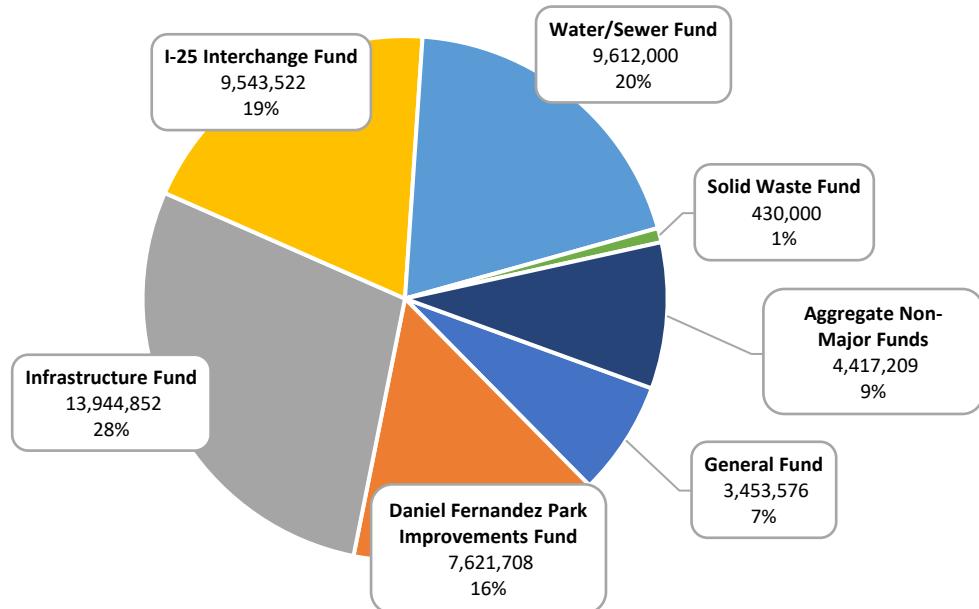
The historical and projected capital outlay expenditures are shown in the graph below:

The projected capital outlay expenditures are projected to be \$49,022,867 throughout multiple funds, as shown in the graph below:

**Capital Outlay**  
*All Funds*



**Capital Outlay**  
*All Funds*

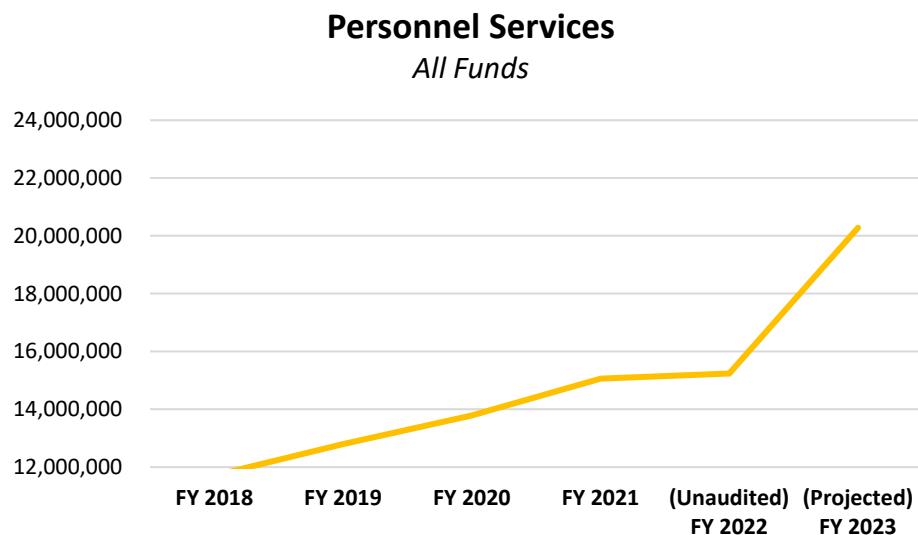


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**Personnel Services**

Personnel services include expenditures for all costs related to salaries, wages, and employee benefits 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 \$20,279,197. The FY 2023 budget includes a step increase on the Village's pay plan along with a 2% market rate adjustment for all eligible employees.

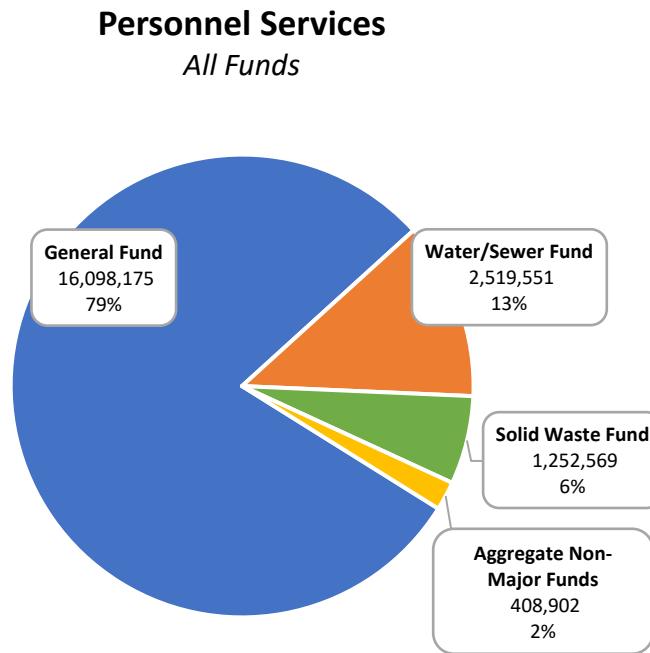
The historical and projected personnel services expenditures are shown in the graph below:



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**Personnel Services (Continued)**

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 \$20,279,197, as shown in the graph below:



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**Schedule of Capital Outlay**

**General Fund (11)**

| GL Account #                 | Account Title               | Brief Description  | Amount           |
|------------------------------|-----------------------------|--|------------------|
| 11-435-5601                  | Fiber Optic Cables          | Increase redundancy of fiber connection between Village buildings.               | \$ 20,000        |
| 11-435-5670                  | Machinery & Equipment       | Replace outdated aging Data Center infrastructure (servers)                      | 100,000          |
| 11-435-5670                  | Machinery & Equipment       | Network switching infrastructure   | 250,000          |
| 11-404-5610                  | Public Safety Radio Upgrade | Public safety radio upgrade (rolled over from FY 2021 budget)                    | 49,814           |
| 11-404-5632                  | Vehicles                    | (8) Police Vehicles (Four police vehicles were rolled over from FY 2022 budget)  | 695,480          |
| 11-405-5610                  | Public Safety Radio Upgrade | Public safety radio upgrade (rolled over from FY 2021 budget)                    | 20,347           |
| 11-405-5661                  | Vehicles                    | Ambulance (rolled over from FY 2021 budget)                                      | 142,642          |
| 11-405-5661                  | Vehicles                    | Brush Truck (roll over from FY 2022 budget, expecting delays in build for truck) | 107,400          |
| 11-405-5661                  | Vehicles                    | (1) Command Unit   | 69,691           |
| 11-405-5661                  | Vehicles                    | Class A Pumper Truck   | 675,000          |
| 11-405-5670                  | Machinery & Equipment       | Replace and upgrade aging and existing AEDS in medical units                     | 80,000           |
| 11-405-5670                  | Machinery & Equipment       | EMS Machine and Software   | 24,352           |
| 11-408-5610                  | Land Acquisition            | Purchase land adjacent to library on the north and east sides                    | 85,000           |
| 11-441-5603                  | Buildings & Structures      | Parks Maintenance Facility (rolled over from FY 2022 budget)                     | 590,350          |
| 11-441-5661                  | Vehicles                    | Single cab pick-up truck with utility bed  | 50,000           |
| 11-441-5670                  | Machinery & Equipment       | Backhoe attachment for Kubota tractor  | 11,500           |
| 11-442-5661                  | Vehicles                    | 15 Passenger Van   | 50,000           |
| 11-443-5640                  | Machinery & Equipment       | (5) Radios   | 25,000           |
| 11-444-5661                  | Vehicles                    | Single cab pick-up truck with utility bed  | 50,000           |
| 11-444-5661                  | Vehicles                    | Spray truck and mosquito sprayer   | 47,000           |
| 11-444-5661                  | Vehicles                    | Enclosed Landscaping Trailer   | 10,000           |
| 11-406-5650                  | Buildings & Structures      | Metal building with solar (Roll over from FY 2022 budget)                        | 150,000          |
| 11-406-5650                  | Buildings & Structures      | Repair roof, install insulation and install HVAC system                          | 150,000          |
| <b>General Fund Subtotal</b> |                             |  | <b>3,453,576</b> |

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**Schedule of Capital Outlay**

**Infrastructure Fund (25)**

| <b>GL Account #</b> | <b>Account Title</b>                              | <b>Brief Description</b>  | <b>Amount</b>      |
|---------------------|---|---|--------------------|
| 25-406-5603         | Highway Co-Op Entrada Rd.                         | ADA sidewalk improvements and roadway rehabilitation<br>Traffic signals, roadway improvements on Edeal Intersection (Roll over from FY 2022 budget)   | 120,000<br>950,000 |
| 25-406-5612         | Parking Lot/Drainage Improvements                 | Helen Court Retention Pond - Re-design and reconstruct storm water pumps and lift<br>Adjust property entrance and connect the center road in the parcel south of SODA   | 160,000            |
| 25-406-5620         | MRA Infrastructure Development - SODA Property    |   | 125,000            |
| 25-406-5621         | MRA Infrastructure Development - Mireles Property | Construct public road connecting Helen Circle to Los Lentes Rd.   | 350,000            |
| 25-406-5622         | I-25/NM 6 Operational Improvements                | Construct additional turn lanes at I-25/NM 6 interchange (roll over from FY 2022 budget).   | 1,167,000          |
| 25-406-5628         | COOP Pavement Rehab/Improvement                   | Pavement rehabilitation/improvements, reconstruction, full construction, drainage improvements, blading and shaping, miscellaneous design and construction management   | 240,000            |
| 25-406-5657         | NM 6 Traffic Mitigation                           | Remove and replace outdated traffic light controllers and update various traffic light mitigation measure from Carson Drive to Los Morros Road  | 675,056            |
| 25-406-5652         | Local Street Improvements                         | Otero Street: Mill and Inlay roadway surface, correct any stormwater drainage issues, repair buckled or damaged sidewalks, improve ADA pedestrian accessibility, and restripe all crosswalks and/or traffic markings (District 3).      | 250,000            |
| 25-406-5652         | Local Street Improvements                         | Calle Don Nickolas: Full-depth roadway reclamation, correct any stormwater drainage issues, repair buckled or damaged sidewalks, improve ADA pedestrian accessibility and restripe all crosswalks and/or traffic markings (District 4). | 250,000            |
| 25-406-5652         | Local Street Improvements                         | Juan De Jesus Rd: Full-depth roadway reclamation, correct any stormwater drainage issues, repair buckled or damaged sidewalks, improve ADA pedestrian accessibility and restripe all crosswalks and/or traffic markings (District 4).   | 200,000            |
| 25-406-5652         | Local Street Improvements                         | Los Morros Road Phase I: Full-depth roadway reclamation, correct any stormwater drainage issues, and restripe all crosswalks and/or traffic markings (District 2).  | 300,000            |
| 25-406-5658         | Highway Co-Op Los Lentes                          | Pavement rehabilitation to South Los Lentes to Huning Lateral   | 526,972            |
| 25-406-5661         | NMDOT NM 6 Trail/Sun Ranch                        | Pedestrian/bike trail from Sun Ranch to Jubilee   | 515,000            |
| 25-406-5663         | NMDOT N NM 314 Bike/Pedestrian Impr               | Pedestrian/bike trail from Romeroville to Griego  | 2,340,824          |
| 25-406-5669         | Los Lentes SE/Transportation Center Bike Path     | Pedestrian/bike trail from Transportation Center to Los Lentes SE   | 275,000            |
| 25-406-5679         | NMDOT TIP S Los Lentes to Morris                  | Roadway improvements, ADA sidewalk improvement, pedestrian/bike trail   | 1,300,000          |
| 25-406-5684         | NMDOT TIP I-25 Soil Mitigation Control            | I-25 mitigation soil erosion control  | 100,000            |
| 25-406-5690         | Carson Park Phase II                              | Carson Drive improvements design  | 500,000            |

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**Schedule of Capital Outlay**

**Infrastructure Fund (25) (Continued)**

| GL Account #                        | Account Title                  | Brief Description  | Amount            |
|-------------------------------------|--------------------------------|--|-------------------|
| 25-406-5691                         | NMDOT LGTPF Castillo Street    | Full-depth reclamation to include new pedestrian/bike facilities, onsite stormwater mitigation, new ADA sidewalks, and utility improvements.   | 600,000           |
| 25-406-5692                         | NMDOT LGTPF Gensen Drive       | Full-depth reclamation to include new pedestrian sidewalks, onsite stormwater mitigation, street lighting, and utility improvements.   | 500,000           |
| 25-406-5693                         | NMDOT LGTPF Carson Drive       | Full-depth reclamation to include new pedestrian/bike facilities, onsite stormwater mitigation, utility improvements, new ADA sidewalks and restripe all crosswalks and/or traffic markings. | 1,350,000         |
| 25-406-5694                         | NMDOT LGTPF Lambros Loop       | Full-depth reclamation to include new pedestrian sidewalks, onsite stormwater mitigation, and restripe all crosswalks and/or traffic markings.   | 550,000           |
| 25-406-5695                         | NMDOT LGTPF N. Los Lentes Road | Full-depth reclamation to include new pedestrian/bike facilities, onsite stormwater mitigation, repairing any ADA sidewalk deficiencies and restripe all crosswalks and/or traffic markings. | 600,000           |
| <b>Infrastructure Fund Subtotal</b> |                                |  | <b>13,944,852</b> |

**Daniel Fernandez Park Improvements Fund (31)**

| GL Account #  | Account Title                       | Brief Description  | Amount           |
|---|-------------------------------------|--|------------------|
| 31-441-5650   | Daniel Fernandez Park Gym Expansion | Daniel Fernandez gym expansion design and construction (rolled over from FY 2022 budget) | 6,221,708        |
| 31-441-5650   | Daniel Fernandez Park Gym Expansion | Daniel Fernandez Softball Field artificial turf improvements                             | 1,400,000        |
| <b>Daniel Fernandez Park Improvements Fund Subtotal</b> |                                     |  | <b>7,621,708</b> |

**I-25 Interchange Fund (42)**

| GL Account #                          | Account Title                      | Brief Description   | Amount           |
|---------------------------------------|------------------------------------|---|------------------|
| 42-406-5667                           | I-25 Interchange /E-W Corridor     | I-25 Interchange East/West Corridor design and construction (roll over from FY 2022 budget).  | 5,586,340        |
| 42-406-5675                           | NMDOT E-W Corridor ROW Acquisition | I-25 Interchange East/West Corridor right-of-way acquisition (roll over from FY 2022 budget). | 3,957,182        |
| <b>I-25 Interchange Fund Subtotal</b> |                                    |   | <b>9,543,522</b> |

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**Schedule of Capital Outlay**

**Water/Sewer Fund (41)**

| GL Account #                     | Account Title                     | Brief Description   | Amount           |
|----------------------------------|-----------------------------------|---|------------------|
| 41-421-5623                      | Sludge Management                 | Upgrade belt filter press for sludge management (rolled over from FY 2022 budget)   | 100,000          |
| 41-421-5661                      | Vehicles                          | Two (2) 2022 1/2 Ton 4X4 Dual Cab Pickup Trucks   | 72,000           |
| 41-421-5661                      | Vehicles                          | F-550 Crane Truck with Tool Box   | 170,000          |
| 41-421-5670                      | Machinery & Equipment             | Lift Station Panel Control Board Replacement  | 350,000          |
| 41-422-5601                      | Tank 3 Site Improvements          | Arsenic treatment facility - Well 3   | 1,500,000        |
| 41-422-5602                      | SCADA Software                    | Update SCADA software to upgrade water wells  | 40,000           |
| 41-422-5606                      | Water/Sewer Office                | Water/Sewer Office (rolled over from FY 2022 budget)  | 250,000          |
| 41-422-5610                      | NM 6 Rail Park Waterline          | NM 6 Rail Park 18" water line   | 2,700,000        |
| 41-422-5622                      | Water Pumps and Valves            | Water pumps and valves replacements   | 105,000          |
| 41-422-5627                      | East West Corridor Utility        | Design, plan new Water/Sewer Utility Corridor Project   | 300,000          |
| 41-422-5629                      | Water Rights Acquisition          | Water Rights Acquisition  | 500,000          |
| 41-422-5630                      | Huning Ranch Loop East Sewer Line | Huning Loop East 18" sewer line   | 800,000          |
| 41-422-5633                      | Meters                            | Water Meters  | 200,000          |
| 41-422-5649                      | Central NM Rail Park Water Line   | Central NM Rail Park 18" Water line   | 1,300,000        |
| 41-422-5661                      | Vehicles                          | 2022 F-550 pickup truck with dump body  | 80,000           |
| 41-422-5670                      | Machinery & Equipment             | Two (2) Trash Pumps   | 20,000           |
| 41-422-5670                      | Machinery & Equipment             | Ferric chemical tanks   | 25,000           |
| 41-422-5671                      | Well No. 7 Arsenic Treatment      | Arsenic treatment facility - Well 7   | 500,000          |
| 41-422-5690                      | Tank No. 7 to Facebook Water      | 1,300 linear feet of pipe line, pressure reducing valves, and check valve placed upstream of Facebook's eastern water line connection | 100,000          |
| 41-422-5696                      | Morris Rd. Manhole Improvement    | Rehabilitation of 22 manholes on Morris Road (roll over from FY 2022 budget).   | 100,000          |
| 41-422-5698                      | Water/Sewer Extensions            | Waterline and sewerline extensions to include sewer line on Mission Road  | 400,000          |
| <b>Water/Sewer Fund Subtotal</b> |                                   |   | <b>9,612,000</b> |

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**Schedule of Capital Outlay**

**Solid Waste Fund (43)**

| GL Account #                     | Account Title           | Brief Description                                       | Amount         |
|----------------------------------|-------------------------|---|----------------|
| 43-423-5640                      | Composting Facility     | New composting facility (sensors, probes, blower units) | 200,000        |
| 43-423-5670                      | Machinery and Equipment | HVAC  | 30,000         |
| 43-423-5661                      | Vehicles                | 2023 Semi-truck   | 200,000        |
| <b>Solid Waste Fund Subtotal</b> |                         |   | <b>430,000</b> |

**Municipal Street Improvement Fund (17)**

| GL Account #                                      | Account Title | Brief Description                       | Amount        |
|---|---------------|---|---------------|
| 17-406-5615                                       | Vehicles      | 2023 Tilt Bumper Pull Equipment Trailer | 20,000        |
| 17-406-5615                                       | Vehicles      | Two (2) 2023 Single Cab Pickup Trucks   | 72,000        |
| <b>Municipal Street Improvement Fund Subtotal</b> |               |   | <b>92,000</b> |

**American Rescue Plan Act Fund (61)**

| GL Account #                                  | Account Title                        | Brief Description   | Amount           |
|---|--------------------------------------|---|------------------|
| 61-510-5501                                   | NM 6 Central NM Sewer Line Extension | Extend sewer services to 1,420-acre Central NM Rail Park in Los Lunas | 3,255,209        |
| <b>American Rescue Plan Act Fund Subtotal</b> |                                      |   | <b>3,255,209</b> |

**River Park and Bosque Improvements Fund (38)**

| GL Account #                                 | Account Title           | Brief Description   | Amount         |
|--|-------------------------|---|----------------|
| 38-441-5690                                  | River Park Improvements | Trail extension and improvement; river access; signage and wayfinding; re-vegetation; trailhead/parking development | 670,000        |
| <b>River Park Improvements Fund Subtotal</b> |                         |   | <b>670,000</b> |

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Schedule of Capital Outlay

Sports Complex Improvements Fund (40)

| GL Account # | Account Title                                    | Brief Description   | Amount                      |
|--------------|--|---|-----------------------------|
| 40-441-5691  | Sports Complex Improvements                      | Shade structures, landscaping, and ADA improvements at the Los Lunas Sports Complex | 400,000                     |
|              | <b>Sports Complex Improvements Fund Subtotal</b> |   | <b>400,000</b>              |
|              | <b>Total Capital Outlay</b>                      |   | <b><u>\$ 49,022,867</u></b> |

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**Debt Obligations**

The Village maintains long-term debt obligations in the general, fire, municipal street improvement, G.O. bond 2016, GRT revenue bond 2016, and water/sewer funds. A description of each debt obligation and the projected future payments of principal, interest, and other fees has been presented for each fund below.

**General Fund (11)**

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$3,403,856 for building and equipping a new emergency call center. The loan will be amortized over a 30-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 1.56% and mature on May 1, 2046.

| <b><u>Fiscal Year(s)</u></b> |                            | <b><u>Principal</u></b> | <b><u>Interest</u></b> |
|------------------------------|----------------------------|-------------------------|------------------------|
| 2023                         | \$ 89,491                  | 88,835                  |                        |
| 2024                         | 90,887                     | 87,439                  |                        |
| 2025                         | 92,442                     | 85,885                  |                        |
| 2026                         | 94,152                     | 84,175                  |                        |
| 2027                         | 95,978                     | 82,348                  |                        |
| 2028-2032                    | 517,612                    | 374,020                 |                        |
| 2033-2037                    | 600,010                    | 291,620                 |                        |
| 2038-2042                    | 703,950                    | 187,682                 |                        |
| 2043-2046                    | 654,797                    | 58,508                  |                        |
|                              | <b><u>\$ 2,939,319</u></b> | <b><u>1,340,512</u></b> |                        |

**Water/Sewer Fund (41)**

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$3,217,000 to acquire, design, construct, modify and otherwise improve the wastewater facilities of the Village's joint water and sewer system. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 1.20% and mature on March 28, 2026.

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$15,925,457 to acquire, design, construct, modify, and otherwise improve the wastewater facilities of the Village's joint water and sewer system. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 0.742% and mature on September 13, 2030.

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**Debt Obligations (Continued)**

**Water/Sewer Fund (41) (Continued)**

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$4,053,053 for the purpose of planning, design, and construction of a treatment system for the abatement of arsenic at the Village's four water supply wells. The loan will be amortized over a 20-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 1.75% and mature on May 1, 2030.

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$141,200 for the installation of a new waterline river crossing pipeline. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 0.25% and mature on June 30, 2032.

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$1,618,460 for the acquisition, design, construction, improvement, expansion, repair and rehabilitation of drinking water supply facilities. The loan will be amortized over a 20-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 2.00% and mature on May 1, 2040.

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$582,600 for the purpose of replacing the existing effluent pipeline. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 0.032% and mature on January 11, 2041. The loan will be repaid utilizing funds pledged from the Water/Sewer fund.

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for up to \$7,718,406 for the purpose of constructing a new sludge handling building equipped with one belt filter press to dewater sludge for landfill disposal. The loan will be amortized over a 25-year term with principal and interest payments due one year after construction is completed. The loan will accrue interest at 2.00% and mature on January 11, 2041. The loan will be repaid utilizing funds pledged from the Water/Sewer fund. This loan was not included in the amortization schedule below. This loan is expected to enter repayment in May 2023; however, the loan agreement has not been finalized at the time this budget document was available to be issued. As a result, we have included the estimated interest cost for FY 2023 in the amortization schedule below as it appears in the budget.

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**Debt Obligations (Continued)**

**Water/Sewer Fund (41) (Continued)**

The Village has entered into a loan agreement with the New Mexico Finance Authority for up to \$3,478,955 for the purpose of the acquisition, construction, and improvement of the north waterline river crossing. The loan will be amortized over a 20-year term with principal and interest payments due one year after construction is completed. The loan will accrue interest at 1.00% and mature on May 1, 2042. The loan will be repaid utilizing funds pledged from the Water/Sewer fund. This loan is expected to enter repayment in May 2023; however, the loan agreement has not been finalized at the time this budget document was available to be issued. As a result, we have included the estimated interest cost for FY2023 in the amortization schedule below as it appears in the budget.

| <b><u>Fiscal Year(s)</u></b> | <b><u>Principal</u></b>     | <b><u>Interest</u></b>  | <b><u>Other</u></b>   |
|------------------------------|-----------------------------|-------------------------|-----------------------|
| 2023                         | \$ 1,355,039                | 451,911                 | 47,734                |
| 2024                         | 1,373,329                   | 113,797                 | 42,952                |
| 2025                         | 1,391,882                   | 100,095                 | 38,111                |
| 2026                         | 1,407,436                   | 86,185                  | 33,210                |
| 2027                         | 1,240,456                   | 72,102                  | 28,249                |
| 2028-2032                    | 4,979,020                   | 180,255                 | 65,389                |
| 2033-2037                    | 587,785                     | 49,434                  | 11,097                |
| 2038-2041                    | 406,661                     | 10,350                  | 2,663                 |
|                              | <b><u>\$ 12,741,608</u></b> | <b><u>1,064,129</u></b> | <b><u>269,405</u></b> |

**Municipal Street Improvement Fund (17)**

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$3,122,613 for the purpose of acquire, construct, modify, and otherwise improve the storm drainage facilities of the Village's street storm drainage system. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 1.20% and mature on March 2, 2027.

| <b><u>Fiscal Year(s)</u></b> | <b><u>Principal</u></b>  | <b><u>Interest</u></b> |
|------------------------------|--------------------------|------------------------|
| 2023                         | 172,464                  | 10,599                 |
| 2024                         | 174,534                  | 8,530                  |
| 2025                         | 176,628                  | 6,435                  |
| 2026                         | 178,748                  | 4,316                  |
| 2027                         | 180,893                  | 2,171                  |
|                              | <b><u>\$ 883,267</u></b> | <b><u>32,051</u></b>   |

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**Debt Obligations (Continued)**

**Fire Fund (21)**

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$406,000 for the purpose of purchasing a new fire truck. The loan will be amortized over a 12-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 3.012% and mature on May 1, 2023.

| <b><u>Fiscal Year(s)</u></b> | <b><u>Principal</u></b> | <b><u>Interest</u></b> |
|------------------------------|-------------------------|------------------------|
| 2023                         | 39,337                  | 1,459                  |
| <b>\$</b>                    | <b>39,337</b>           | <b>1,459</b>           |

**GRT Revenue Bond 2016 Fund (34)**

The Village has issued \$4,180,000 in gross receipts tax revenue bonds for the purpose of acquiring, purchasing, improving and rehabilitating land for governmental purposes and to cover all costs incidental to the foregoing and incidental to the issuance of the bonds. The bonds will be amortized over a 25-year term with principal payments due annually and interest payments due semi-annually. The gross receipt tax revenue bonds accrue interest at 2.00% and mature on April 1, 2041.

| <b><u>Fiscal Year(s)</u></b> | <b><u>Principal</u></b> | <b><u>Interest</u></b> |
|------------------------------|-------------------------|------------------------|
| 2023                         | 145,000                 | 110,550                |
| 2024                         | 150,000                 | 106,200                |
| 2025                         | 155,000                 | 101,700                |
| 2026                         | 160,000                 | 97,050                 |
| 2027                         | 165,000                 | 92,250                 |
| 2028-2032                    | 900,000                 | 384,000                |
| 2033-2037                    | 1,050,000               | 240,000                |
| 2038-2041                    | 960,000                 | 73,050                 |
| <b>\$</b>                    | <b>3,685,000</b>        | <b>1,204,800</b>       |

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**Debt Obligations (Continued)**

**G.O. Bond 2016 Fund (36)**

The Village has issued \$5,795,000 in general obligation bonds for the purpose of fire protection, including purchasing, providing, enlarging, and improving fire protection apparatus, equipment and facilities and paying costs of issuance of the bonds. The principal amount of bonds represents the entire series of general obligation bonds approved by the qualified electors of the Village at an election held on March 1, 2016. The bonds will be amortized over a 15-year term with principal payments due annually and interest payments due semi-annually. The general obligation bonds accrue interest at 2.00% and mature on August 1, 2031.

| <b><u>Fiscal Year(s)</u></b> | <b><u>Principal</u></b> | <b><u>Interest</u></b> |
|------------------------------|-------------------------|------------------------|
| 2023                         | 365,000                 | 99,213                 |
| 2024                         | 370,000                 | 90,013                 |
| 2025                         | 380,000                 | 78,763                 |
| 2026                         | 395,000                 | 67,138                 |
| 2027                         | 405,000                 | 55,138                 |
| 2028-2032                    | 2,175,000               | 130,344                |
| <b>\$</b>                    | <b><u>4,090,000</u></b> | <b><u>520,609</u></b>  |

**Bond Ratings**

To achieve the lowest possible interest rates and ensure the largest market for its bonds, the Village obtains a credit rating from one or more major rating services. The Village strives to achieve high bond ratings, in order to keep interest rates low, and thus save the taxpayers money. The following table presents the ratings and definitions of Standard & Poor's (S&P):

| <b><u>Rating</u></b> | <b><u>Definition</u></b>   |
|----------------------|--|
| AAA                  | Highest possible rating: principal and interest payments considered very secure.   |
| AA-/AA/AA+           | High quality rating: differs from highest rating only by the degree of protection provided bondholders.                              |
| A-/A/A+              | Good ability to pay principal and interest although more susceptible to adverse effects due to changing conditions.                  |
| BBB-/BBB/BBB+        | Adequate ability to make principal and interest payments, adverse changes are more likely to affect the ability to pay debt service. |

\*Standard & Poor's may use a "+" to signify positive or "-" to signify negative gradation to the basic rating.

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**Debt Obligations (Continued)**

The Village received the following ratings for its outstanding bonds:

| <b>Description</b>                           | <b>Issue Date</b> | <b>Original Balance</b> | <b>Rating</b> |
|--|-------------------|-------------------------|---------------|
| General Obligation Bond, Series 2016         | 08/03/2016        | \$ 5,795,000            | AA+           |
| Gross Receipts Tax Revenue Bond, Series 2016 | 06/15/2016        | 4,180,000               | AA            |

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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                            |                  | \$ 36,404,418                    | 29,551,463        | 30,838,440            | (9,069,264)                  | 26,048,177                    | 2,569,870                               |
| <b>Total General Fund</b>                  |                  | <b>\$ 36,404,418</b>             | <b>29,551,463</b> | <b>30,838,440</b>     | <b>(9,069,264)</b>           | <b>26,048,177</b>             | <b>2,569,870</b>                        |
| <b>SPECIAL REVENUE FUNDS</b>               |                  |                                  |                   |                       |                              |                               |   |
| 15 Local LEDA GRT Fund                     |                  | \$ 2,166,642                     | -                 | -                     | -                            | 2,166,642                     | -                                       |
| 16 Lodgers Tax Fund                        |                  | 273,491                          | 100,000           | 91,000                | -                            | 282,491                       | -                                       |
| 17 Municipal Street Improvement Fund       |                  | 558,805                          | 455,005           | 500,065               | 183,064                      | 696,809                       | -                                       |
| 21 Fire Fund                               |                  | 379,509                          | 297,170           | 252,819               | -                            | 423,860                       | -                                       |
| 22 Recreation Fund                         |                  | 549,692                          | 131,250           | 131,250               | -                            | 549,692                       | -                                       |
| 24 Intergovernmental Grant Fund            |                  | 10,625                           | 120,451           | 131,076               | -                            | -                             | -                                       |
| 25 Infrastructure Fund                     |                  | 5,098,306                        | 11,189,902        | 14,844,852            | 911,180                      | 2,354,536                     | -                                       |
| 26 Local Government Correction Fund        |                  | 125,169                          | 22,000            | 22,000                | -                            | 125,169                       | -                                       |
| 27 Law Enforcement Protection Fund         |                  | -                                | 83,000            | 83,000                | -                            | -                             | -                                       |
| 29 Local DWI Fund                          |                  | 106,902                          | 604,551           | 604,551               | -                            | 106,902                       | -                                       |
| 39 Emergency Medical Service Fund          |                  | -                                | 11,879            | 11,879                | -                            | -                             | -                                       |
| 61 American Rescue Plan Act Fund           |                  | 1,269,306                        | 2,012,645         | 3,281,951             | -                            | -                             | -                                       |
| <b>Total Special Revenue Funds</b>         |                  | <b>\$ 10,538,447</b>             | <b>15,027,853</b> | <b>19,954,443</b>     | <b>1,094,244</b>             | <b>6,706,101</b>              | <b>-</b>                                |
| <b>CAPITAL PROJECTS FUNDS</b>              |                  |                                  |                   |                       |                              |                               |   |
| 31 Daniel Fernandez Park Improvements Fund |                  | \$ 6,221,708                     | -                 | 7,621,708             | 1,400,000                    | -                             | -                                       |
| 32 Aquatic Center Fund                     |                  | 32,436                           | -                 | -                     | -                            | 32,436                        | -                                       |
| 38 River Park and Bosque Improvements Fund |                  | -                                | 770,000           | 719,403               | -                            | 50,597                        | -                                       |
| 40 Sports Complex Improvements Fund        |                  | -                                | -                 | 400,000               | 400,000                      | -                             | -                                       |
| 42 I-25 Interchange Fund                   |                  | 43,522                           | 9,500,000         | 9,543,522             | -                            | -                             | -                                       |
| <b>Total Capital Projects Funds</b>        |                  | <b>\$ 6,297,666</b>              | <b>10,270,000</b> | <b>18,284,633</b>     | <b>1,800,000</b>             | <b>83,033</b>                 | <b>-</b>                                |
| <b>DEBT SERVICE FUNDS</b>                  |                  |                                  |                   |                       |                              |                               |   |
| 34 GRT Revenue Bond 2016 Fund              |                  | \$ 145,000                       | -                 | 255,820               | 255,820                      | 145,000                       | -                                       |
| 36 G.O. Bond 2016 Fund                     |                  | 869,756                          | 414,550           | 464,483               | -                            | 819,823                       | -                                       |
| <b>Total Debt Service Funds</b>            |                  | <b>\$ 1,014,756</b>              | <b>414,550</b>    | <b>720,303</b>        | <b>255,820</b>               | <b>964,823</b>                | <b>-</b>                                |
| <b>ENTERPRISE FUNDS</b>                    |                  |                                  |                   |                       |                              |                               |   |
| 41 Water/Sewer Fund                        |                  | \$ 3,980,688                     | 11,562,016        | 17,689,286            | 5,919,200                    | 3,772,618                     | -                                       |
| 43 Solid Waste Fund                        |                  | 4,960,462                        | 3,438,651         | 3,204,849             | -                            | 5,194,264                     | -                                       |
| <b>Total Enterprise Funds</b>              |                  | <b>\$ 8,941,150</b>              | <b>15,000,667</b> | <b>20,894,135</b>     | <b>5,919,200</b>             | <b>8,966,882</b>              | <b>-</b>                                |
| <b>FIDUCIARY FUNDS</b>                     |                  |                                  |                   |                       |                              |                               |   |
| 28 Court Trust Fund                        |                  | \$ -                             | 20,000            | 20,000                | -                            | -                             | -                                       |
| 45 Regional Dispatch Fund                  |                  | 1,808,883                        | 2,688,227         | 2,726,227             | -                            | 1,770,883                     | -                                       |
| 60 Employee Benefit Fund                   |                  | 3,907,892                        | 689,231           | 276,188               | -                            | 4,320,935                     | -                                       |
| 62 Appreciating You Fund                   |                  | 4,034                            | 2,830             | 6,864                 | -                            | -                             | -                                       |
| 64 Police Evidence Fund                    |                  | 50,406                           | 10,000            | 10,000                | -                            | 50,406                        | -                                       |
| 65 Firefighter Fund                        |                  | 11,884                           | 2,730             | 14,614                | -                            | -                             | -                                       |
| 66 Cops for Kids Fund                      |                  | 6,068                            | 6,500             | 11,775                | -                            | 793                           | -                                       |
| <b>Total Fiduciary Funds</b>               |                  | <b>\$ 5,789,167</b>              | <b>3,419,518</b>  | <b>3,065,668</b>      | <b>-</b>                     | <b>6,143,017</b>              | <b>-</b>                                |
| <b>GRAND TOTAL ALL FUNDS</b>               |                  | <b>\$ 68,985,604</b>             | <b>73,684,051</b> | <b>93,757,622</b>     | <b>-</b>                     | <b>48,912,033</b>             | <b>2,569,870</b>                        |

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**Budget Summary**

|  | Primary Government        |                           |                   |                        |                        |
|--|---------------------------|---------------------------|-------------------|------------------------|------------------------|
|  | Budgeted Amounts          |                           | Actual Amounts    | \$ Change              | % Change               |
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022     | Increase<br>(Decrease) | Increase<br>(Decrease) |
| <b>Revenues</b>                        |                           |                           |                   |                        |                        |
| Sales Taxes                            | 26,028,338                | 21,588,306                | 36,383,417        | 4,440,032              | 21%                    |
| Property Taxes                         | 3,667,167                 | 3,708,992                 | 3,834,067         | (41,825)               | -1%                    |
| Payments in Lieu of Taxes              | 260,000                   | 180,000                   | 180,000           | 80,000                 | 44%                    |
| Franchise Taxes                        | 834,900                   | 835,002                   | 992,971           | (102)                  | 0%                     |
| Other Taxes                            | 689,400                   | 704,000                   | 675,990           | (14,600)               | -2%                    |
| Licenses and Permits                   | 395,700                   | 337,000                   | 441,001           | 58,700                 | 17%                    |
| Intergovernmental Grants/Distributions | 22,349,712                | 25,384,909                | 5,328,977         | (3,035,197)            | -12%                   |
| Charges for Services                   | 15,223,826                | 15,936,824                | 17,348,662        | (712,998)              | -4%                    |
| Fines and Forfeitures                  | 29,900                    | 34,500                    | 31,291            | (4,600)                | -13%                   |
| Investment Earnings                    | 6,034                     | 7,408                     | 7,891             | (1,374)                | -19%                   |
| Miscellaneous Revenues                 | 779,556                   | 2,451,686                 | 1,423,190         | (1,672,130)            | -68%                   |
| <b>Total Revenues</b>                  | <b>70,264,533</b>         | <b>71,168,627</b>         | <b>66,647,457</b> | <b>(904,094)</b>       | <b>-1%</b>             |
| <b>Expenditures</b>                    |                           |                           |                   |                        |                        |
| Salaries and Wages                     | \$ 12,835,726             | 11,679,187                | 10,014,680        | 1,156,539              | 10%                    |
| Employee Benefits                      | 7,443,471                 | 6,229,171                 | 5,220,948         | 1,214,300              | 19%                    |
| Supplies                               | 4,187,188                 | 1,886,834                 | 1,547,119         | 2,300,354              | 122%                   |
| Contractual Services                   | 3,857,165                 | 2,428,458                 | 1,718,988         | 1,428,707              | 59%                    |
| Operating Costs                        | 7,448,947                 | 9,834,622                 | 8,418,713         | (2,385,675)            | -24%                   |
| Capital Outlay                         | 49,022,867                | 54,873,807                | 24,094,346        | (5,850,940)            | -11%                   |
| Debt Service                           | 5,896,590                 | 2,958,945                 | 1,330,670         | 2,937,645              | 99.3%                  |
| <b>Total Expenditures</b>              | <b>\$ 90,691,954</b>      | <b>89,891,024</b>         | <b>52,345,464</b> | <b>800,930</b>         | <b>1%</b>              |
| <b>Transfers</b>                       |                           |                           |                   |                        |                        |
| Transfer In                            | 9,508,148                 | 11,627,389                | 11,440,843        | (2,119,241)            | -18%                   |
| Transfers Out                          | (9,508,148)               | (11,627,389)              | (11,394,115)      | 2,119,241              | -18%                   |
| <b>Total Transfers</b>                 | <b>\$ -</b>               | <b>-</b>                  | <b>46,728</b>     | <b>-</b>               | <b>0%</b>              |
| <b>Net Change in Fund Balance</b>      | <b>\$ (20,427,421)</b>    | <b>(18,722,397)</b>       | <b>14,348,721</b> | <b>(1,705,024)</b>     | <b>9%</b>              |

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## **General Fund**

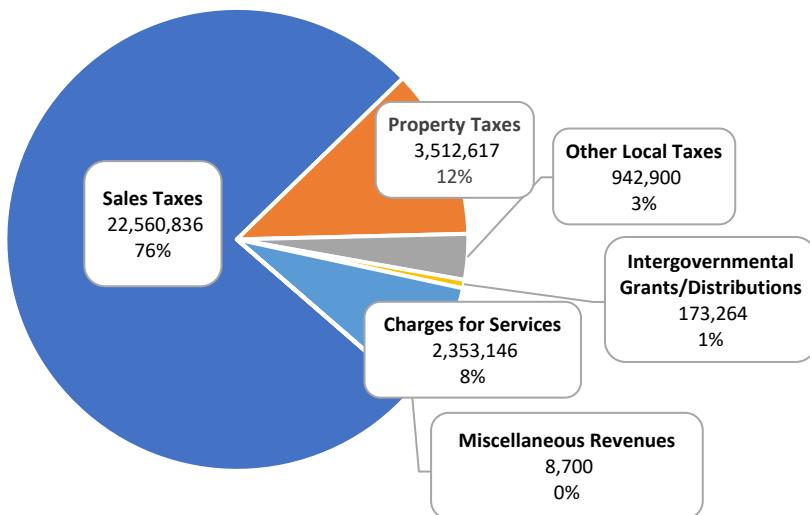
The general fund is used to account for financial resources for public safety, infrastructure, parks, recreation, library, and community development. All financial resources are accounted for in the general fund except those required to be in another fund.

### **General Fund Revenues**

The general fund's budgeted revenues are projected to be \$29,551,463, 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 property taxes. These two categories of revenue account for approximately 88% of the general fund's revenues.

### **General Fund Revenues**

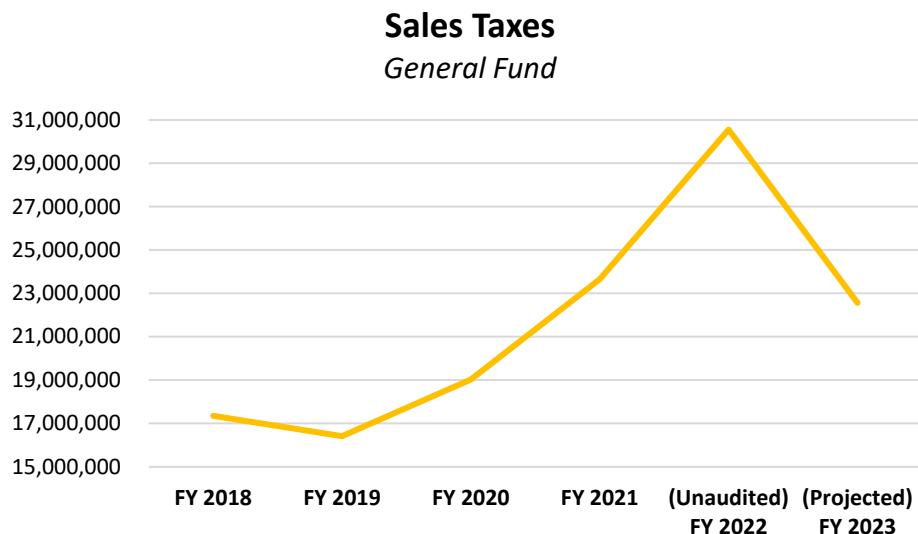
*(Budgeted Amounts)*



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

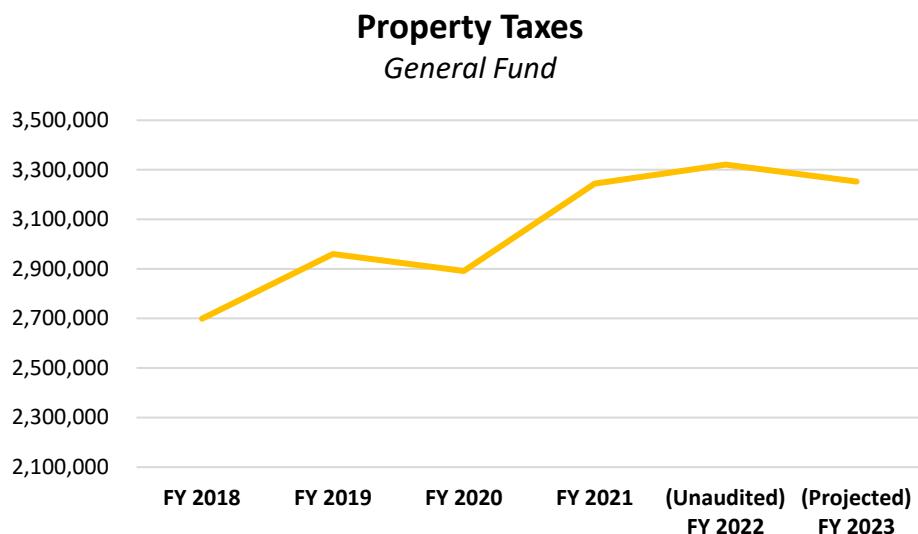
**Sales Tax Revenue**

The projected sales tax revenue in the general fund is estimated to be \$22,560,836. The historical sales tax revenue trend along with the projected revenues for FY 2023, is presented below:



**Property Tax Revenue**

Property taxes are 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 projected property tax revenue in the general fund is estimated to be \$3,512,617. Historical property tax revenue trend along with the projected revenues for FY 2023, is presented below:



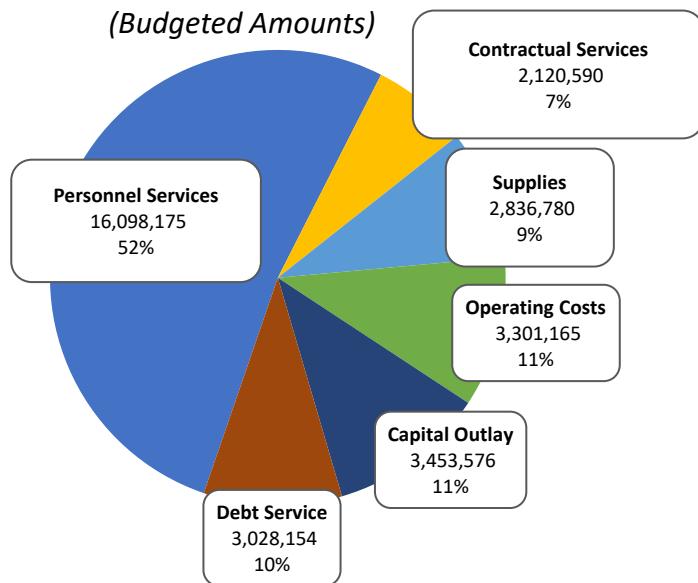
**STATE OF NEW MEXICO  
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**General Fund Expenditures**

The general fund's budgeted expenditures have been projected to be \$30,838,440, and are comprised of personnel services, contractual services, supplies, operating costs, capital outlay, and debt service. The general fund's primary uses of expenditures are generated from personnel services, operating costs and capital outlay. These three categories of expenditures account for approximately 74% of the general fund's expenditures.

**General Fund Expenditures**

*(Budgeted Amounts)*

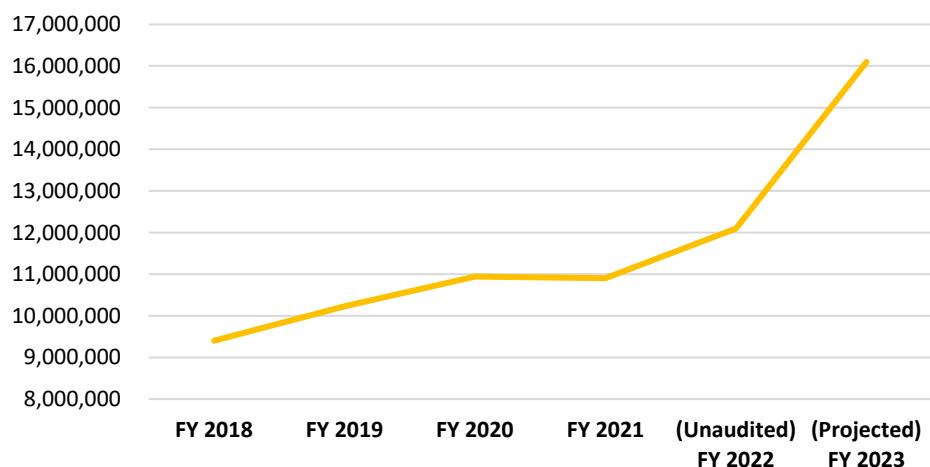


**Personnel Services**

General fund salaries, wages, and benefits are estimated to be \$16,098,175. The historical personnel services expenditures trend along with the projected expenditures for FY 2023, is presented below:

**Personnel Services**

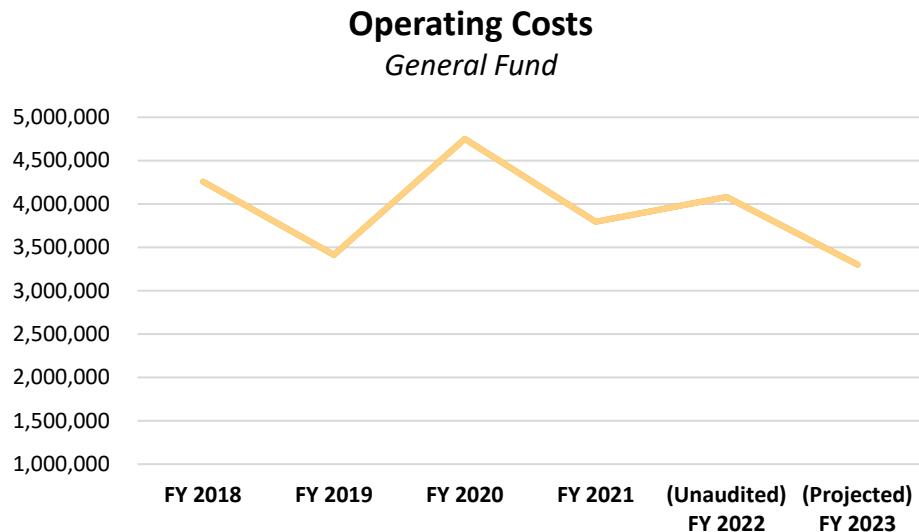
*General Fund*



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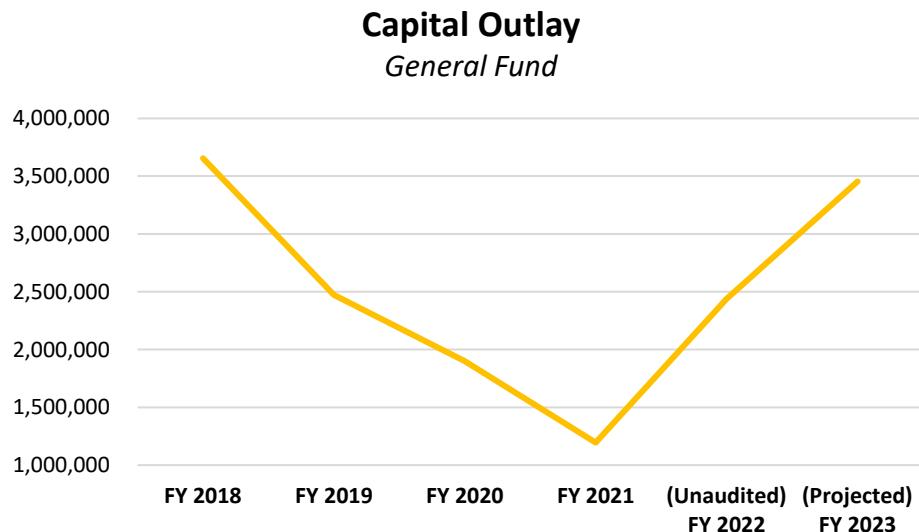
**Operating Expenditures**

General fund operating expenditures are estimated to be \$3,301,165. The historical operating expenditures trend along with the projected expenditures for FY 2023, is presented below:



**Capital Outlay Expenditures**

General fund capital outlay expenditures are estimated to be \$3,453,576. The historical capital outlay expenditures trend along with the projected expenditures for FY 2023, is presented below:



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2023**

**General Fund Summary**

|  | <b>Budgeted Amounts</b>           |                                   | <b>Actual Amounts</b> |                                | <b>\$ Change</b>               | <b>% Change</b> |
|--|-----------------------------------|-----------------------------------|-----------------------|--------------------------------|--------------------------------|-----------------|
|  | <b>Approved<br/>June 30, 2023</b> | <b>Approved<br/>June 30, 2022</b> | <b>June 30, 2022</b>  | <b>Increase<br/>(Decrease)</b> | <b>Increase<br/>(Decrease)</b> |                 |
| <b>Revenues</b>                        |                                   |                                   |                       |                                |                                |                 |
| Sales Taxes                            | 22,560,836                        | 18,802,790                        | 30,552,975            | 3,758,046                      | 20%                            |                 |
| Property Taxes                         | 3,252,617                         | 3,244,202                         | 3,321,168             | 8,415                          | 0%                             |                 |
| Payments in Lieu of Taxes              | 260,000                           | 180,000                           | 180,000               | 80,000                         | 44%                            |                 |
| Franchise Taxes                        | 808,500                           | 812,202                           | 958,540               | (3,702)                        | 0%                             |                 |
| Other Taxes                            | 134,400                           | 126,000                           | 147,082               | 8,400                          | 7%                             |                 |
| Licenses and Permits                   | 395,700                           | 337,000                           | 441,001               | 58,700                         | 17%                            |                 |
| Intergovernmental Grants/Distributions | 173,264                           | 237,095                           | 265,031               | (63,831)                       | -27%                           |                 |
| Charges for Services                   | 1,927,546                         | 1,898,538                         | 2,536,594             | 29,008                         | 2%                             |                 |
| Fines and Forfeitures                  | 29,900                            | 34,500                            | 31,291                | (4,600)                        | -13%                           |                 |
| Investment Earnings                    | 4,200                             | 2,400                             | 5,259                 | 1,800                          | 75%                            |                 |
| Miscellaneous Revenues                 | 4,500                             | 27,100                            | 423,691               | (22,600)                       | -83%                           |                 |
| <b>Total Revenues</b>                  | <b>29,551,463</b>                 | <b>25,701,827</b>                 | <b>38,862,632</b>     | <b>3,849,636</b>               | <b>15%</b>                     |                 |
| <b>Expenditures</b>                    |                                   |                                   |                       |                                |                                |                 |
| Salaries and Wages                     | \$ 10,240,749                     | 9,248,579                         | 7,939,602             | 992,170                        | 11%                            |                 |
| Employee Benefits                      | 5,857,426                         | 4,924,595                         | 4,155,375             | 932,831                        | 19%                            |                 |
| Supplies                               | 2,836,780                         | 1,032,282                         | 729,032               | 1,804,498                      | 175%                           |                 |
| Contractual Services                   | 2,120,590                         | 988,489                           | 700,350               | 1,132,101                      | 115%                           |                 |
| Operating Costs                        | 3,301,165                         | 4,511,290                         | 3,279,044             | (1,210,125)                    | -27%                           |                 |
| Capital Outlay                         | 3,453,576                         | 4,992,997                         | 2,437,267             | (1,539,421)                    | -31%                           |                 |
| Debt Service                           | 3,028,154                         | 181,678                           | 178,327               | 2,846,476                      | 1567%                          |                 |
| <b>Total Expenditures</b>              | <b>\$ 30,838,440</b>              | <b>25,879,910</b>                 | <b>19,418,997</b>     | <b>4,958,530</b>               | <b>19%</b>                     |                 |
| <b>Transfers</b>                       |                                   |                                   |                       |                                |                                |                 |
| Transfer In                            | -                                 | 360,000                           | 360,000               | (360,000)                      | -100%                          |                 |
| Transfers Out                          | (9,069,264)                       | (10,948,059)                      | (10,714,785)          | 3,045,795                      | -28%                           |                 |
| <b>Total Transfers</b>                 | <b>\$ (9,069,264)</b>             | <b>(10,588,059)</b>               | <b>(10,354,785)</b>   | <b>2,685,795</b>               | <b>-25%</b>                    |                 |
| <b>Net Change in Fund Balance</b>      | <b>\$ (10,356,241)</b>            | <b>(10,766,142)</b>               | <b>9,088,850</b>      | <b>1,576,901</b>               | <b>-15%</b>                    |                 |

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2023

**General Fund (11)**  
**Schedule of Revenues**

|   | Budgeted Amounts                    |                           | Actual Amounts    |                        | \$ Change              | % Change    |
|---|-------------------------------------|---------------------------|-------------------|------------------------|------------------------|-------------|
|   | Approved<br>6/30/2023               | Approved<br>June 30, 2022 | June 30, 2022     | Increase<br>(Decrease) | Increase<br>(Decrease) |             |
| <b>Sales Taxes</b>                                  |                                     |                           |                   |                        |                        |             |
| 11-320-4107   | Gross Receipts Taxes: Municipal     | \$ 14,048,359             | 11,627,998        | 18,412,127             | 2,420,361              | 21%         |
| 11-340-4117   | Gross Receipts Taxes: State Share   | 9,905,330                 | 7,961,261         | 13,369,653             | 1,944,069              | 24%         |
| 11-385-4045   | Gross Receipts Taxes: EMS           | 222,000                   | 216,000           | 306,958                | 6,000                  | 3%          |
| 11-320-4108   | Gross Receipts Taxes: Hold Harmless | (1,126,000)               | (771,000)         | (1,033,497)            | (355,000)              | 46%         |
| 11-320-4109   | Gross Receipts Taxes: Admin Fee     | (488,853)                 | (231,469)         | (502,266)              | (257,384)              | 111%        |
| <b>Total Sales Taxes</b>                            |                                     | <b>22,560,836</b>         | <b>18,802,790</b> | <b>30,552,975</b>      | <b>3,758,046</b>       | <b>20%</b>  |
| <b>Property Taxes</b>                               |                                     |                           |                   |                        |                        |             |
| 11-300-4101   | Property Taxes                      | 3,252,617                 | 3,244,202         | 3,321,168              | 8,415                  | 0%          |
| <b>Total Property Taxes</b>                         |                                     | <b>3,252,617</b>          | <b>3,244,202</b>  | <b>3,321,168</b>       | <b>8,415</b>           | <b>0%</b>   |
| <b>Payments in Lieu of Taxes</b>                    |                                     |                           |                   |                        |                        |             |
| 11-300-4100   | Payment in Lieu of Taxes            | 260,000                   | 180,000           | 180,000                | 80,000                 | 44%         |
| <b>Total Payments in Lieu of Taxes</b>              |                                     | <b>260,000</b>            | <b>180,000</b>    | <b>180,000</b>         | <b>80,000</b>          | <b>44%</b>  |
| <b>Franchise Taxes</b>                              |                                     |                           |                   |                        |                        |             |
| 11-310-4103   | Franchise Tax: Electrical           | 640,000                   | 664,000           | 778,808                | (24,000)               | -4%         |
| 11-310-4104   | Franchise Tax: Gas                  | 68,500                    | 55,500            | 84,811                 | 13,000                 | 23%         |
| 11-310-4105   | Franchise Tax: Telephone            | 16,000                    | 17,702            | 16,887                 | (1,702)                | -10%        |
| 11-310-4106   | Franchise Tax: Cable                | 84,000                    | 75,000            | 78,034                 | 9,000                  | 12%         |
| <b>Total Franchise Taxes</b>                        |                                     | <b>808,500</b>            | <b>812,202</b>    | <b>958,540</b>         | <b>(3,702)</b>         | <b>0%</b>   |
| <b>Other Taxes</b>                                  |                                     |                           |                   |                        |                        |             |
| 11-340-4114   | Other Taxes: Auto Tax 10%           | 96,000                    | 90,000            | 92,846                 | 6,000                  | 7%          |
| 11-340-4115   | Other Taxes: Auto Tax 15%           | 38,400                    | 36,000            | 36,688                 | 2,400                  | 7%          |
| 11-340-4116   | Other Taxes: Cannabis Tax           | -                         | -                 | 18,091                 | -                      | 100%        |
| 11-340-4118   | Other Taxes: Admin Fee              | -                         | -                 | (543)                  | -                      | 100%        |
| <b>Total Other Taxes</b>                            |                                     | <b>134,400</b>            | <b>126,000</b>    | <b>147,082</b>         | <b>8,400</b>           | <b>7%</b>   |
| <b>Licenses and Permits</b>                         |                                     |                           |                   |                        |                        |             |
| 11-330-4012   | Pet Licenses                        | 5,500                     | 5,500             | 5,337                  | -                      | 0%          |
| 11-330-4013   | Zoning Application Fees             | 1,000                     | 5,000             | 1,100                  | (4,000)                | -80%        |
| 11-330-4014   | Sign Permit Fees                    | 1,000                     | 2,500             | 1,818                  | (1,500)                | -60%        |
| 11-330-4015   | Special Event Permit Fees           | 200                       | 200               | -                      | -                      | 0%          |
| 11-330-4050   | Building Permits                    | -                         | -                 | 50                     | -                      | 100%        |
| 11-330-4108   | Liquor & Cannabis Licenses          | 3,000                     | 2,800             | 6,000                  | 200                    | 7%          |
| 11-330-4109   | Business Registrations              | 45,000                    | 45,000            | 33,311                 | -                      | 0%          |
| 11-330-4111   | Building Permits                    | 30,000                    | 150,000           | 41,315                 | (120,000)              | -80%        |
| 11-330-4121   | Subdivision Application Fees        | 10,000                    | 6,000             | 13,010                 | 4,000                  | 67%         |
| 11-330-4122   | Subdivision Engineering Fees        | 300,000                   | 120,000           | 339,060                | 180,000                | 150%        |
| <b>Total Licenses and Permits</b>                   |                                     | <b>395,700</b>            | <b>337,000</b>    | <b>441,001</b>         | <b>58,700</b>          | <b>17%</b>  |
| <b>Intergovernmental Grants/Distributions</b>       |                                     |                           |                   |                        |                        |             |
| 11-344-4009   | Legislative Appropriation           | -                         | 50,000            | -                      | (50,000)               | -100%       |
| 11-380-4009   | Library State Aid Grant             | 41,242                    | 5,912             | 17,124                 | 35,330                 | 598%        |
| 11-380-4012   | Plant Wild Flowers Grant            | -                         | 1,000             | 1,000                  | (1,000)                | -100%       |
| 11-380-4022   | American Library Assoc. Grant       | 15,000                    | -                 | -                      | 15,000                 | 100%        |
| 11-380-4023   | NM Humanities Grant                 | -                         | -                 | 1,719                  | -                      | 100%        |
| 11-380-4025   | Library G.O. Bond Revenue           | 30,000                    | 79,793            | 67,226                 | (49,793)               | -62%        |
| 11-382-4009   | NM Game & Fish Grant                | 30,000                    | 25,000            | 29,989                 | 5,000                  | 20%         |
| 11-385-4009   | DOJ Cops Hiring Program Grant       | -                         | 26,000            | 29,449                 | (26,000)               | -100%       |
| 11-385-4055   | DOJ Bulletproof Vest Program        | 7,632                     | 10,000            | 6,704                  | (2,368)                | -24%        |
| 11-385-4059   | NMDOT Traffic Safety Grant          | 37,390                    | 27,390            | 24,560                 | 10,000                 | 37%         |
| 11-385-4072   | DOJ Org. Crime Enfrc. Grant         | -                         | -                 | 31,520                 | -                      | 100%        |
| 11-385-4091   | DOJ Edward Byrne Grant              | 12,000                    | 12,000            | 15,740                 | -                      | 0%          |
| 11-387-4009   | USDA GRANT                          | -                         | -                 | 40,000                 | -                      | 100%        |
| <b>Total Intergovernmental Grants/Distributions</b> |                                     | <b>173,264</b>            | <b>237,095</b>    | <b>265,031</b>         | <b>(63,831)</b>        | <b>-27%</b> |

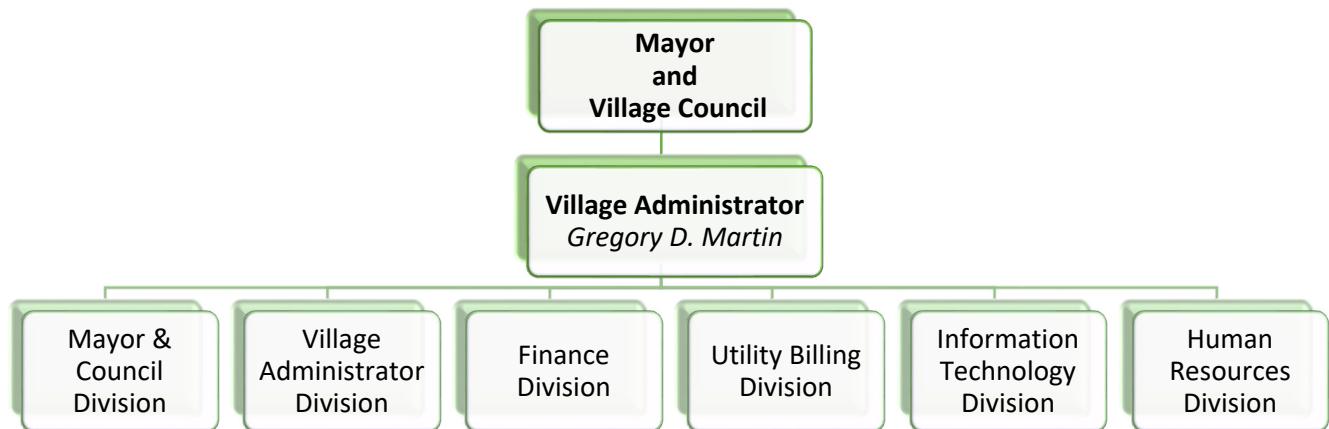
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
 Approved Budget  
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General Fund (11) (Continued)  
 Schedule of Revenues (Continued)

|  | Budgeted Amounts      |                           | Actual Amounts    |                        | \$ Change              | % Change |
|--|-----------------------|---------------------------|-------------------|------------------------|------------------------|----------|
|  | Proposed<br>6/30/2023 | Approved<br>June 30, 2022 | June 30, 2022     | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Charges for Services</b>                  |                       |                           |                   |                        |                        |          |
| 11-330-4113 NSF Check Charge                 | -                     | -                         | -                 | -                      | -                      | 100%     |
| 11-350-4011 Park Impact Fees                 | 200,000               | 180,000                   | 763,346           | 20,000                 | 11%                    |          |
| 11-350-4118 Printing & Copying Revenue       | -                     | 500                       | 721               | (500)                  | -100%                  |          |
| 11-350-4119 Police Report Revenue            | 3,500                 | 3,500                     | 4,462             | -                      | 0%                     |          |
| 11-350-4120 Paving Cuts                      | 2,400                 | 2,400                     | 3,850             | -                      | 0%                     |          |
| 11-350-4122 Sale of Maps & Publications      | -                     | -                         | -                 | -                      | 100%                   |          |
| 11-350-4123 Bookkeeping Fees                 | 967,733               | 905,840                   | 905,840           | 61,893                 | 7%                     |          |
| 11-350-4136 Rio Metro Transportation Revenue | 200,000               | 276,000                   | 380,902           | (76,000)               | -28%                   |          |
| 11-370-4026 Property Rental Revenue          | 65,000                | 65,000                    | 36,947            | -                      | 0%                     |          |
| 11-370-4029 Property Lease Revenue           | 416,113               | 386,998                   | 360,168           | 29,115                 | 8%                     |          |
| 11-370-4089 Facility Rental Revenue          | 8,000                 | 8,000                     | 2,265             | -                      | 0%                     |          |
| 11-370-4090 Los Lunas Schools                | -                     | -                         | -                 | -                      | 100%                   |          |
| 11-380-4010 Library Sales                    | 2,000                 | 4,000                     | 2,248             | (2,000)                | -50%                   |          |
| 11-380-4019 Museum Sales                     | 500                   | 500                       | 735               | -                      | 0%                     |          |
| 11-380-4021 Printing & Copying: Library      | 3,500                 | 7,000                     | 2,945             | (3,500)                | -50%                   |          |
| 11-385-4071 Police Overtime Reimbursement    | 30,000                | 30,000                    | 33,480            | -                      | 0%                     |          |
| 11-386-4053 Summer Recreation: LL Schools    | 9,000                 | 9,000                     | -                 | -                      | 0%                     |          |
| 11-386-4054 Summer Recreation: Valencia Co   | 3,000                 | 3,000                     | -                 | -                      | 0%                     |          |
| 11-386-4059 Summer Recreation Fees           | 16,800                | 16,800                    | 38,685            | -                      | 0%                     |          |
| <b>Total Charges for Services</b>            | <b>1,927,546</b>      | <b>1,898,538</b>          | <b>2,536,594</b>  | <b>29,008</b>          | <b>2%</b>              |          |
| <b>Fines and Forfeitures</b>                 |                       |                           |                   |                        |                        |          |
| 11-360-4125 Court Fines                      | 24,000                | 25,500                    | 25,000            | (1,500)                | -6%                    |          |
| 11-360-4130 Court Costs                      | 2,400                 | 2,000                     | 3,119             | 400                    | 20%                    |          |
| 11-380-4018 Library Fees                     | 3,500                 | 7,000                     | 3,172             | (3,500)                | -50%                   |          |
| <b>Total Fines and Forfeitures</b>           | <b>29,900</b>         | <b>34,500</b>             | <b>31,291</b>     | <b>(4,600)</b>         | <b>-13%</b>            |          |
| <b>Investment Earnings</b>                   |                       |                           |                   |                        |                        |          |
| 11-306-4060 Interest Income                  | 4,200                 | 2,400                     | 5,259             | 1,800                  | 75%                    |          |
| <b>Total Investment Earnings</b>             | <b>4,200</b>          | <b>2,400</b>              | <b>5,259</b>      | <b>1,800</b>           | <b>75%</b>             |          |
| <b>Miscellaneous Revenues</b>                |                       |                           |                   |                        |                        |          |
| 11-370-4004 Contributions/Donations          | -                     | -                         | 5,000             | -                      | 100%                   |          |
| 11-370-4010 Insurance Recoveries             | -                     | 13,600                    | 47,985            | (13,600)               | -100%                  |          |
| 11-370-4014 Miscellaneous/Other Revenue      | -                     | -                         | 346,115           | -                      | 100%                   |          |
| 11-380-4004 Contributions/Donations: Library | 2,000                 | 2,000                     | 2,284             | -                      | 0%                     |          |
| 11-380-4007 E-Rate Reimbursement             | 2,500                 | 1,500                     | -                 | 1,000                  | 67%                    |          |
| 11-385-4057 WIOA Reimbursements              | -                     | 10,000                    | 22,307            | (10,000)               | -100%                  |          |
| <b>Total Miscellaneous Revenues</b>          | <b>4,500</b>          | <b>27,100</b>             | <b>423,691</b>    | <b>(22,600)</b>        | <b>-83%</b>            |          |
| <b>Total General Fund Revenues</b>           | <b>\$ 29,551,463</b>  | <b>25,701,827</b>         | <b>38,862,632</b> | <b>3,849,636</b>       | <b>15%</b>             |          |

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

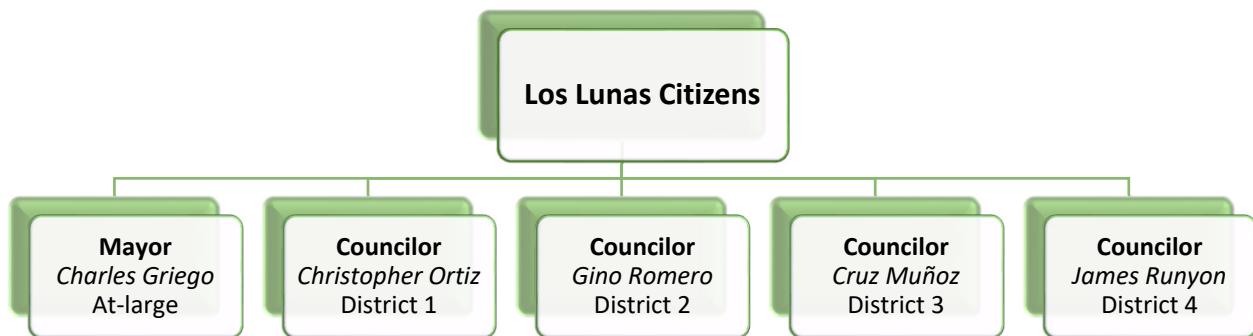
**Administration Department**



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

Total FTE: 0.0

**Mayor & Council Division**



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

## **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.

### **Priorities:**

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:

- I-25 Interchange and East-West Corridor Project
- Quality of Life Improvements
- Evaluate Current Staffing Levels in the Police and Fire Departments
- Evaluate and Improve the Infrastructure Needs of the Village
- Evaluate Possible Options for Expansion of Village Hall, the Public Library, and Other Facility Improvements

For more information, see page 24 of this budget document.

### **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, 2023

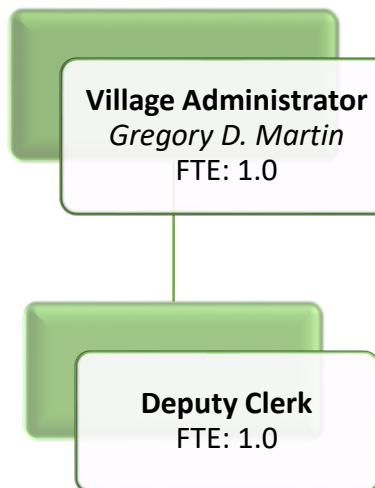
General Fund (11)  
 Administration Department  
 Mayor & Council Division (431)

|  | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change  |
|--|---------------------------|---------------------------|----------------|------------------------|------------------------|-----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |           |
| <b>Salaries and Wages</b>                              |                           |                           |                |                        |                        |           |
| 11-431-5110 Salaries: Elected Officials                | \$ 60,500                 | 60,500                    | 59,600         | -                      | -                      | 0%        |
| <b>Total Salaries and Wages</b>                        | <b>\$ 60,500</b>          | <b>60,500</b>             | <b>59,600</b>  | <b>-</b>               | <b>-</b>               | <b>0%</b> |
| <b>Employee Benefits</b>                               |                           |                           |                |                        |                        |           |
| 11-431-5210 FICA: Social Security                      | 3,751                     | 3,751                     | 3,248          | -                      | -                      | 0%        |
| 11-431-5211 FICA: Medicare                             | 878                       | 878                       | 760            | -                      | -                      | 0%        |
| 11-431-5220 Retirement                                 | 9,269                     | 6,793                     | 8,246          | 2,476                  | 36%                    |           |
| 11-431-5221 Retiree Health Care                        | 2,420                     | 2,420                     | 1,625          | -                      | -                      | 0%        |
| 11-431-5230 Health and Medical Premiums                | 58,165                    | 49,624                    | 51,600         | 8,541                  | 17%                    |           |
| 11-431-5231 Dental Insurance Premiums                  | 2,263                     | 2,263                     | 1,787          | -                      | -                      | 0%        |
| 11-431-5232 Life Insurance Premiums                    | 130                       | 182                       | 86             | (52)                   | -29%                   |           |
| 11-431-5233 Disability Insurance Premiums              | 14                        | 255                       | -              | (241)                  | -95%                   |           |
| 11-431-5240 Unemployment Compensation                  | 200                       | 200                       | 65             | -                      | -                      | 0%        |
| 11-431-5250 Workers Compensation Premium               | 10                        | 10                        | -              | -                      | -                      | 0%        |
| 11-431-5290 Other Employee Benefits                    | 480                       | 480                       | 240            | -                      | -                      | 0%        |
| <b>Total Employee Benefits</b>                         | <b>77,580</b>             | <b>66,856</b>             | <b>67,657</b>  | <b>10,724</b>          | <b>16%</b>             |           |
| <b>Supplies</b>  |                           |                           |                |                        |                        |           |
| 11-431-5310 General Office Supplies                    | 250                       | 250                       | 263            | -                      | -                      | 0%        |
| 11-431-5320 Furniture/Fixtures/Equipment               | 4,000                     | 26,391                    | 145            | (22,391)               | -85%                   |           |
| 11-431-5380 Software                                   | 2,266                     | -                         | -              | 2,266                  | 100%                   |           |
| 11-431-5390 Other Supplies                             | 750                       | -                         | -              | 750                    | 100%                   |           |
| <b>Total Supplies</b>                                  | <b>7,266</b>              | <b>26,641</b>             | <b>408</b>     | <b>(19,375)</b>        | <b>-73%</b>            |           |
| <b>Contractual Services</b>                            |                           |                           |                |                        |                        |           |
| 11-431-5410 Professional Services                      | 48,105                    | 25,019                    | 25,582         | 23,086                 | 92%                    |           |
| 11-431-5420 Attorney Fees                              | 5,000                     | 5,000                     | 5,346          | -                      | 0%                     |           |
| 11-431-5440 Other Services                             | 4,000                     | 3,750                     | 9              | 250                    | 7%                     |           |
| <b>Total Contractual Services</b>                      | <b>57,105</b>             | <b>33,769</b>             | <b>30,937</b>  | <b>23,336</b>          | <b>69%</b>             |           |
| <b>Operating Costs</b>                                 |                           |                           |                |                        |                        |           |
| 11-431-5511 Data Processing                            | -                         | 17,769                    | 38,288         | (17,769)               | -100%                  |           |
| 11-431-5514 Employee Training                          | 1,500                     | 1,260                     | -              | 240                    | 19%                    |           |
| 11-431-5515 Employee Travel                            | 6,200                     | 6,150                     | 195            | -                      | -                      |           |
| 11-431-5519 Utilities                                  | -                         | 10,550                    | 9,139          | (10,550)               | -100%                  |           |
| 11-431-5521 Telecommunications                         | 5,263                     | 4,620                     | 4,905          | 643                    | 14%                    |           |
| 11-431-5522 Subscriptions and Dues                     | 58,650                    | 50,869                    | 50,869         | 7,781                  | 15%                    |           |
| 11-431-5523 Insurance Premiums                         | 8,700                     | 9,127                     | 2,514          | (427)                  | -5%                    |           |
| 11-431-5524 Printing/Publishing/Advertising            | 500                       | 700                       | 116            | (200)                  | -29%                   |           |
| 11-431-5570 Utilities: Electricity                     | 8,500                     | -                         | 1,762          | 8,500                  | 100%                   |           |
| 11-431-5571 Utilities: Natural Gas                     | 750                       | -                         | 47             | 750                    | 100%                   |           |
| 11-431-5572 Utilities: Water                           | 3,500                     | -                         | 690            | 3,500                  | 100%                   |           |
| 11-431-5590 Other Operating Costs                      | 750                       | 4,000                     | 411            | (3,250)                | -81%                   |           |
| <b>Total Operating Costs</b>                           | <b>94,313</b>             | <b>105,045</b>            | <b>108,936</b> | <b>(10,782)</b>        | <b>-10%</b>            |           |
| <b>Total Mayor &amp; Council Division Expenditures</b> | <b>\$ 296,764</b>         | <b>292,811</b>            | <b>267,538</b> | <b>3,903</b>           | <b>1%</b>              |           |

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023

Total FTE: 2.0

**Village Administrator Division**



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

## **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. The village administrator also serves as the clerk/treasurer of the Village, and, as such, with the assistance of the deputy clerk and finance director, is responsible for following all open meetings, public records and purchasing requirements of the State of New Mexico.

**Priorities:**

- 100% of Council packets distributed to Council by Thursday before Council meetings at 5 pm
- 100% of Weekly Reports distributed to Council by Tuesday each week at 5 pm
- 100% of Monthly Project Status Reports distributed to Council by 17<sup>th</sup> of the month at 5 pm

**Goals & Objectives:**

- Communicate 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. Prepare written reports, as needed.
- Work with the finance director, leadership team and governing body, to develop, implement and monitor the annual budget, striving to minimize costs and maximize revenue.
- Develop and administer appropriate laws, ordinances, policies and regulations, deemed necessary for the safe, economical, and efficient management and protection of Village resources, assets, programs and services.
- Receive suggestions and input from citizens, and work toward their acceptable resolution.

STATE OF NEW MEXICO  
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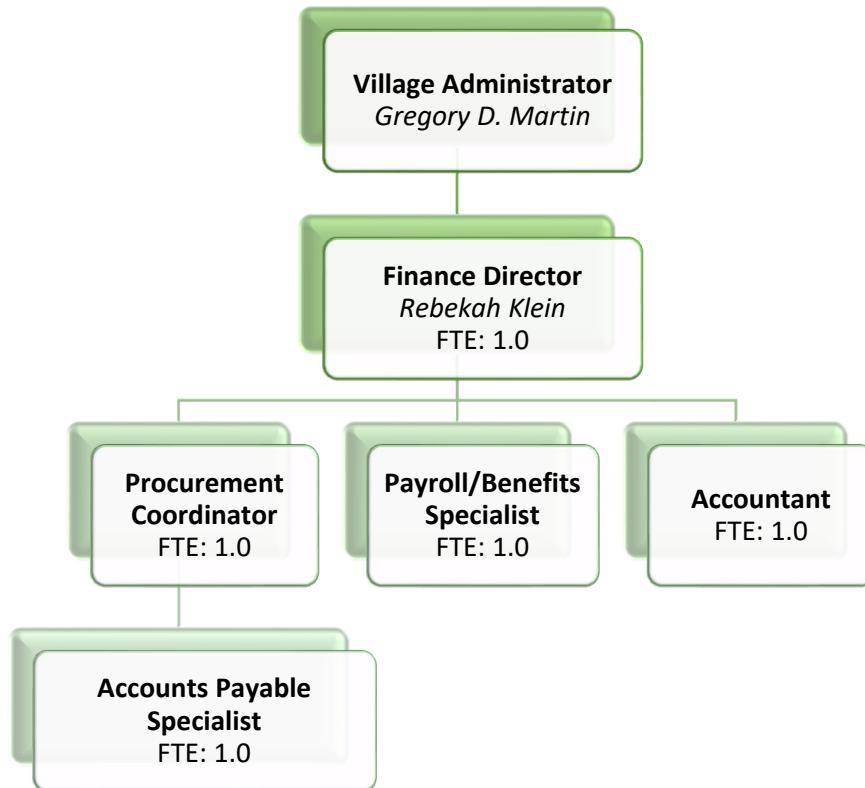
General Fund (11)  
 Administration Department  
 Village Administrator Division (432)

|  | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change    |
|--|---------------------------|---------------------------|----------------|------------------------|------------------------|-------------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |             |
| <b>Salaries and Wages</b>                                |                           |                           |                |                        |                        |             |
| 11-432-5120 Salaries: Full-Time Positions                | \$ 181,376                | 179,956                   | 173,160        | 1,420                  | 1,420                  | 1%          |
| 11-432-5180 Salaries: Other Wages                        | 102,139                   | 98,723                    | 2,646          | 3,416                  | 3,416                  | 3%          |
| <b>Total Salaries and Wages</b>                          | <b>283,515</b>            | <b>278,679</b>            | <b>175,806</b> | <b>4,836</b>           | <b>4,836</b>           | <b>2%</b>   |
| <b>Employee Benefits</b>                                 |                           |                           |                |                        |                        |             |
| 11-432-5210 FICA: Social Security                        | 11,246                    | 11,158                    | 10,617         | 88                     | 88                     | 1%          |
| 11-432-5211 FICA: Medicare                               | 2,630                     | 2,610                     | 2,483          | 20                     | 20                     | 1%          |
| 11-432-5220 Retirement                                   | 37,092                    | 35,308                    | 34,354         | 1,784                  | 1,784                  | 5%          |
| 11-432-5221 Retiree Health Care                          | 7,256                     | 7,199                     | 6,479          | 57                     | 57                     | 1%          |
| 11-432-5230 Health and Medical Premiums                  | 30,954                    | 26,415                    | 26,924         | 4,539                  | 4,539                  | 17%         |
| 11-432-5231 Dental Insurance Premiums                    | 1,132                     | 1,132                     | 1,037          | -                      | -                      | 0%          |
| 11-432-5232 Life Insurance Premiums                      | 52                        | 73                        | 46             | (21)                   | (21)                   | -29%        |
| 11-432-5233 Disability Insurance Premiums                | 39                        | 756                       | 336            | (717)                  | (717)                  | -95%        |
| 11-432-5240 Unemployment Compensation                    | 599                       | 594                       | 180            | 5                      | 5                      | 1%          |
| 11-432-5250 Workers Compensation Premium                 | 19                        | 19                        | 18             | -                      | -                      | 0%          |
| 11-432-5290 Other Employee Benefits                      | 240                       | 240                       | 173            | -                      | -                      | 0%          |
| <b>Total Employee Benefits</b>                           | <b>91,259</b>             | <b>85,504</b>             | <b>82,647</b>  | <b>5,755</b>           | <b>5,755</b>           | <b>7%</b>   |
| <b>Supplies</b>  |                           |                           |                |                        |                        |             |
| 11-432-5310 General Office Supplies                      | 500                       | 1,000                     | 927            | (500)                  | (500)                  | -50%        |
| 11-432-5311 Kitchen Supplies                             | 500                       | -                         | -              | 500                    | 500                    | 100%        |
| 11-432-5312 Janitorial Supplies                          | 250                       | -                         | -              | 250                    | 250                    | 100%        |
| 11-432-5314 Maintenance Supplies                         | 2,000                     | -                         | -              | 2,000                  | 2,000                  | 100%        |
| 11-432-5320 Furniture/Fixtures/Equipment                 | 4,500                     | -                         | 636            | 4,500                  | 4,500                  | 100%        |
| 11-432-5330 Training Supplies                            | 250                       | -                         | -              | 250                    | 250                    | 100%        |
| 11-432-5370 Vehicle Fuel                                 | 1,200                     | 610                       | 688            | 590                    | 590                    | 97%         |
| 11-432-5372 Vehicle Lubricants                           | 100                       | -                         | -              | 100                    | 100                    | 100%        |
| 11-432-5380 Software                                     | 2,149                     | -                         | -              | 2,149                  | 2,149                  | 100%        |
| 11-432-5390 Other Supplies                               | 1,000                     | -                         | -              | 1,000                  | 1,000                  | 100%        |
| <b>Total Supplies</b>                                    | <b>12,449</b>             | <b>1,610</b>              | <b>2,251</b>   | <b>10,839</b>          | <b>10,839</b>          | <b>673%</b> |
| <b>Contractual Services</b>                              |                           |                           |                |                        |                        |             |
| 11-432-5410 Professional Services                        | 4,500                     | 2,000                     | 469            | 2,500                  | 2,500                  | 125%        |
| 11-432-5420 Attorney Fees                                | 8,000                     | 6,500                     | 5,701          | 1,500                  | 1,500                  | 23%         |
| 11-432-5440 Other Services                               | 7,650                     | 7,950                     | 887            | (300)                  | (300)                  | -4%         |
| <b>Total Contractual Services</b>                        | <b>20,150</b>             | <b>16,450</b>             | <b>7,057</b>   | <b>3,700</b>           | <b>3,700</b>           | <b>22%</b>  |
| <b>Operating Costs</b>                                   |                           |                           |                |                        |                        |             |
| 11-432-5511 Data Processing                              | -                         | 11,376                    | 6,602          | (11,376)               | (11,376)               | -100%       |
| 11-432-5514 Employee Training                            | 2,250                     | 4,820                     | 1,442          | (2,570)                | (2,570)                | -53%        |
| 11-432-5515 Employee Travel                              | 5,500                     | 4,250                     | 2,282          | -                      | -                      | -           |
| 11-432-5518 Postage                                      | 800                       | 736                       | 1,024          | 64                     | 64                     | 9%          |
| 11-432-5519 Utilities                                    | -                         | 12,750                    | 9,139          | (12,750)               | (12,750)               | -100%       |
| 11-432-5521 Telecommunications                           | 5,225                     | 5,354                     | 4,403          | (129)                  | (129)                  | -2%         |
| 11-432-5522 Subscriptions and Dues                       | 4,500                     | 4,114                     | 3,497          | 386                    | 386                    | 9%          |
| 11-432-5523 Insurance Premiums                           | 3,700                     | 3,176                     | 3,176          | 524                    | 524                    | 16%         |
| 11-432-5524 Printing/Publishing/Advertising              | 300                       | 2,436                     | 397            | (2,136)                | (2,136)                | -88%        |
| 11-432-5525 Rent Payments                                | 2,400                     | 1,691                     | 1,940          | 709                    | 709                    | 42%         |
| 11-432-5570 Utilities: Electricity                       | 3,200                     | -                         | 1,762          | 3,200                  | 3,200                  | 100%        |
| 11-432-5571 Utilities: Natural Gas                       | 750                       | -                         | 47             | 750                    | 750                    | 100%        |
| 11-432-5572 Utilities: Water                             | 8,500                     | -                         | 690            | 8,500                  | 8,500                  | 100%        |
| 11-432-5580 Repairs and Maintenance                      | 500                       | 7,062                     | 3,619          | (6,562)                | (6,562)                | -93%        |
| 11-432-5590 Other Operating Costs                        | 161,280                   | 76,240                    | 73,915         | 85,040                 | 85,040                 | 112%        |
| <b>Total Operating Costs</b>                             | <b>198,905</b>            | <b>134,005</b>            | <b>113,935</b> | <b>63,650</b>          | <b>63,650</b>          | <b>47%</b>  |
| <b>Total Village Administrator Division Expenditures</b> | <b>\$ 606,278</b>         | <b>516,248</b>            | <b>381,696</b> | <b>88,780</b>          | <b>88,780</b>          | <b>17%</b>  |

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

Total FTE: 5.0

**Finance Division**



**STATE OF NEW MEXICO  
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June 30, 2023**

## **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 U.S. generally accepted accounting principles (GAAP). 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 (DFA) in addition to the Mayor, Council, and Village management.

**Priorities:**

- Prepare and monitor the annual budget and ensure expenditures do not exceed budget authority for any one fund. The annual budget will be prepared in accordance with Village established guidelines and submitted to DFA prior to annual deadlines.
- Obtain an unmodified or "clean" opinion on the Village's annual financial statements and submit audit to the New Mexico State Auditor before December 15<sup>th</sup> of each year.
- Develop a five-year Infrastructure Capital Improvement Plan (ICIP) and submit it to DFA before the provided deadline.

**Goals & Objectives:**

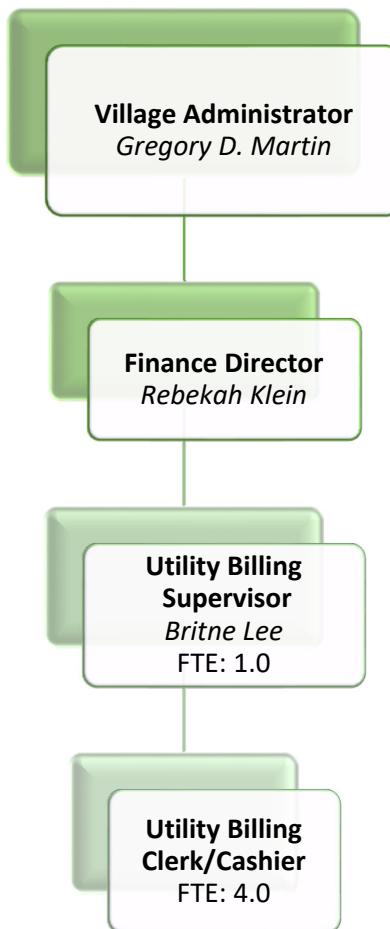
- Focus on developing and reviewing the Village's financial policies to determine appropriate and responsible financial guidelines for staff to follow when developing the budget, making recommendations, and fulfilling their role as fiscal stewards of public funds. Each year, policies are reviewed by staff, updated where recommended, and submitted to Council for approval.
- Maintain financial management system that safeguards public funds and provide accurate, timely and relevant financial reporting information. Financial reports are prepared monthly and are distributed no later than 30 days after month end.

STATE OF NEW MEXICO  
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**General Fund (11)**  
**Administration Department**  
**Finance Division (433)**

|   | <b>Budgeted Amounts</b> |                      | <b>Actual Amounts</b> |                      | <b>\$ Change</b>               | <b>% Change</b>                |
|---|-------------------------|----------------------|-----------------------|----------------------|--------------------------------|--------------------------------|
|   | <b>Approved</b>         | <b>Approved</b>      | <b>June 30, 2022</b>  | <b>June 30, 2022</b> | <b>Increase<br/>(Decrease)</b> | <b>Increase<br/>(Decrease)</b> |
|   | <b>June 30, 2023</b>    | <b>June 30, 2022</b> |                       |                      |                                |                                |
| <b>Salaries and Wages</b>                   |                         |                      |                       |                      |                                |                                |
| 11-433-5120 Salaries: Full-Time Positions   | \$ 273,188              | 264,110              | 219,056               | 9,078                | 3%                             |                                |
| 11-433-5180 Salaries: Other Wages           | -                       | -                    | -                     | -                    | 100%                           |                                |
| <b>Total Salaries and Wages</b>             | <b>273,188</b>          | <b>264,110</b>       | <b>219,056</b>        | <b>9,078</b>         | <b>3%</b>                      |                                |
| <b>Employee Benefits</b>                    |                         |                      |                       |                      |                                |                                |
| 11-433-5210 FICA: Social Security           | 16,938                  | 16,375               | 12,828                | 563                  | 3%                             |                                |
| 11-433-5211 FICA: Medicare                  | 3,962                   | 3,830                | 3,000                 | 132                  | 3%                             |                                |
| 11-433-5220 Retirement                      | 55,867                  | 51,819               | 43,228                | 4,048                | 8%                             |                                |
| 11-433-5221 Retiree Health Care             | 10,928                  | 10,565               | 7,575                 | 363                  | 3%                             |                                |
| 11-433-5230 Health and Medical Premiums     | 70,775                  | 60,381               | 45,779                | 10,394               | 17%                            |                                |
| 11-433-5231 Dental Insurance Premiums       | 2,568                   | 2,568                | 1,735                 | -                    | 0%                             |                                |
| 11-433-5232 Life Insurance Premiums         | 130                     | 182                  | 131                   | (52)                 | -29%                           |                                |
| 11-433-5233 Disability Insurance Premiums   | 59                      | 1,110                | 519                   | (1,051)              | -95%                           |                                |
| 11-433-5240 Unemployment Compensation       | 902                     | 872                  | 758                   | 30                   | 3%                             |                                |
| 11-433-5250 Workers Compensation Premium    | 46                      | 46                   | 39                    | -                    | 0%                             |                                |
| 11-433-5290 Other Employee Benefits         | 960                     | 720                  | 680                   | 240                  | 33%                            |                                |
| <b>Total Employee Benefits</b>              | <b>163,135</b>          | <b>148,468</b>       | <b>116,272</b>        | <b>14,667</b>        | <b>10%</b>                     |                                |
| <b>Supplies</b>                             |                         |                      |                       |                      |                                |                                |
| 11-433-5310 General Office Supplies         | 3,130                   | 3,200                | 5,020                 | (70)                 | -2%                            |                                |
| 11-433-5312 Janitorial Supplies             | 750                     | -                    | -                     | 750                  | 100%                           |                                |
| 11-433-5314 Maintenance Supplies            | 2,000                   | -                    | -                     | 2,000                | 100%                           |                                |
| 11-433-5320 Furniture/Fixtures/Equipment    | 1,000                   | 3,567                | 3,984                 | (2,567)              | -72%                           |                                |
| 11-433-5380 Software                        | 96,775                  | -                    | -                     | 96,775               | 100%                           |                                |
| 11-433-5390 Other Supplies                  | 700                     | 250                  | -                     | 450                  | 180%                           |                                |
| <b>Total Supplies</b>                       | <b>104,355</b>          | <b>7,017</b>         | <b>9,004</b>          | <b>97,338</b>        | <b>1387%</b>                   |                                |
| <b>Contractual Services</b>                 |                         |                      |                       |                      |                                |                                |
| 11-433-5410 Professional Services           | 28,165                  | 11,679               | 13,765                | 16,486               | 141%                           |                                |
| 11-433-5420 Attorney Fees                   | 6,000                   | 6,000                | 1,348                 | -                    | 0%                             |                                |
| 11-433-5430 Audit Fees                      | 50,701                  | 50,701               | 37,756                | -                    | 0%                             |                                |
| 11-433-5440 Other Services                  | 30,530                  | 8,000                | 887                   | 22,530               | 282%                           |                                |
| <b>Total Contractual Services</b>           | <b>115,396</b>          | <b>76,380</b>        | <b>53,756</b>         | <b>39,016</b>        | <b>51%</b>                     |                                |
| <b>Operating Costs</b>                      |                         |                      |                       |                      |                                |                                |
| 11-433-5511 Data Processing                 | -                       | 102,012              | 89,614                | (102,012)            | -100%                          |                                |
| 11-433-5514 Employee Training               | 14,805                  | 13,181               | 8,933                 | 1,624                | 12%                            |                                |
| 11-433-5515 Employee Travel                 | 13,000                  | 6,044                | 1,144                 | 6,956                | 115%                           |                                |
| 11-433-5518 Postage                         | 6,500                   | 7,100                | 5,947                 | (600)                | -8%                            |                                |
| 11-433-5519 Utilities                       | -                       | 17,250               | 9,111                 | (17,250)             | -100%                          |                                |
| 11-433-5521 Telecommunications              | 7,610                   | 6,840                | 5,639                 | 770                  | 11%                            |                                |
| 11-433-5522 Subscriptions and Dues          | 1,220                   | 7,433                | 5,961                 | (6,213)              | -84%                           |                                |
| 11-433-5523 Insurance Premiums              | 8,700                   | 6,048                | 1,628                 | 2,652                | 44%                            |                                |
| 11-433-5524 Printing/Publishing/Advertising | 6,100                   | 7,900                | 5,659                 | (1,800)              | -23%                           |                                |
| 11-433-5525 Rent Payments                   | 3,500                   | 4,358                | 3,326                 | (858)                | -20%                           |                                |
| 11-433-5570 Utilities: Electricity          | 8,500                   | -                    | 1,761                 | 8,500                | 100%                           |                                |
| 11-433-5571 Utilities: Natural Gas          | 900                     | -                    | 47                    | 900                  | 100%                           |                                |
| 11-433-5572 Utilities: Water                | 3,000                   | -                    | 690                   | 3,000                | 100%                           |                                |
| 11-433-5580 Repairs and Maintenance         | 3,000                   | 3,675                | 753                   | (675)                | -18%                           |                                |
| 11-433-5590 Other Operating Costs           | 3,474                   | 845                  | 1,112                 | 2,629                | 311%                           |                                |
| <b>Total Operating Costs</b>                | <b>80,309</b>           | <b>182,686</b>       | <b>141,325</b>        | <b>(102,377)</b>     | <b>-56%</b>                    |                                |
| <b>Debt Service</b>                         |                         |                      |                       |                      |                                |                                |
| 11-433-5710 Debt Service: Principal         | 2,939,319               | 88,265               | 88,265                | 2,851,054            | 3230%                          |                                |
| 11-433-5720 Debt Service: Interest Expense  | 88,835                  | 90,062               | 90,062                | (1,227)              | -1%                            |                                |
| 11-433-5721 Debt Service: Other Fees        | -                       | 3,351                | -                     | (3,351)              | -100%                          |                                |
| <b>Total Debt Service</b>                   | <b>3,028,154</b>        | <b>181,678</b>       | <b>178,327</b>        | <b>2,846,476</b>     | <b>1567%</b>                   |                                |
| <b>Total Finance Division Expenditures</b>  | <b>\$ 3,764,537</b>     | <b>860,339</b>       | <b>717,740</b>        | <b>2,904,198</b>     | <b>338%</b>                    |                                |

**Utility Billing Division**



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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## **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 and 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.

**Priorities:**

- Ensure statements are mailed out to residents by the 15<sup>th</sup> of every month.
- Maintain a monthly delinquency rate of 5% or less for accounts subject to shut off. The Utility Billing Division will send out past due notification letters by the 10<sup>th</sup> of the month, provide notification of the shut off date and balance owing on statements mailed to customer and send a courtesy automated call the week before the shut off date to those residents still signifying past due.

**Goals & Objectives:**

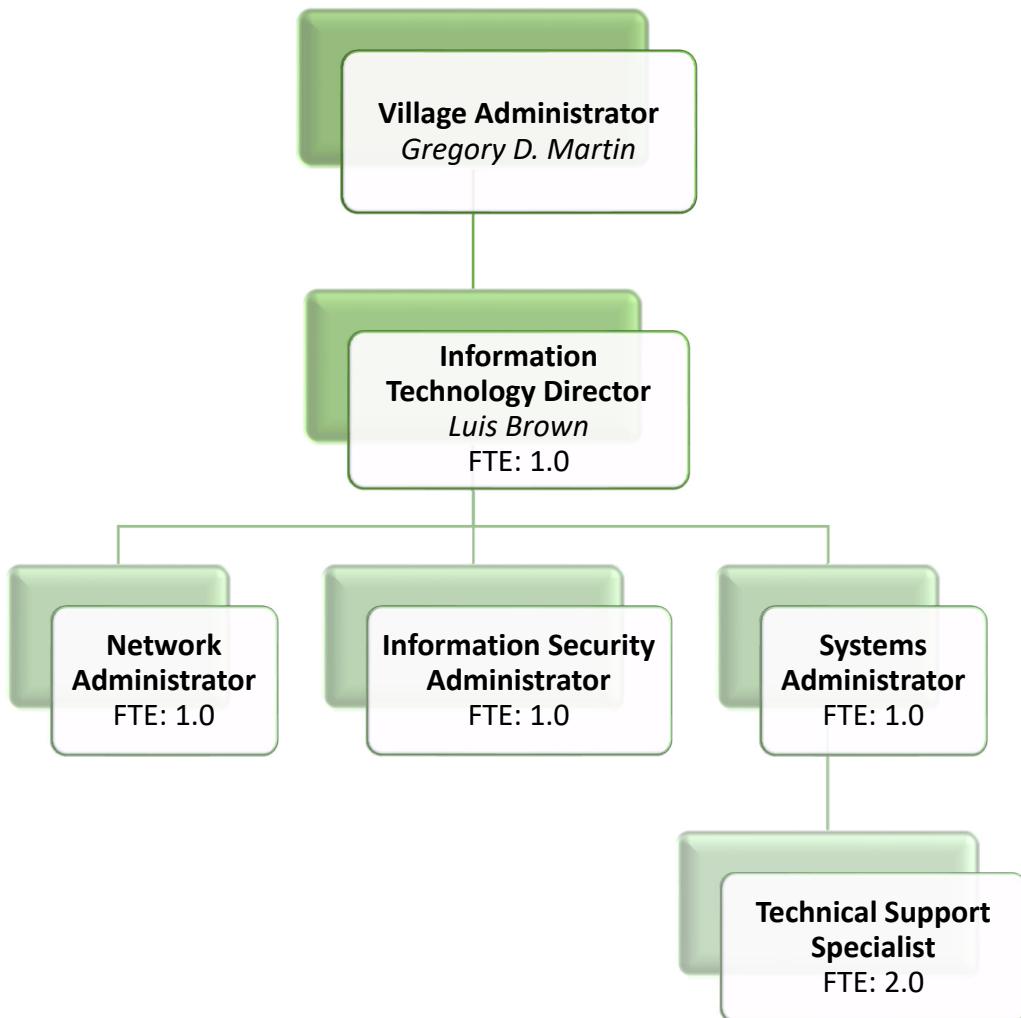
- Maintain the Village's cash receipting module and ensure compliance and functionality to the standards set forth by the Village of Los Lunas' accounting policies and procedures manual.
- Manage the Village's utility rates on an annual basis and ensure billings are accurately made and reflected appropriately 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 on an annual basis, allowing for accurate and detailed billing practices.

STATE OF NEW MEXICO  
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General Fund (11)  
 Administration Department  
 Utility Billing Division (434)

|  | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                          |                           |                           |                |                        |                        |          |
| 11-434-5120 Salaries: Full-Time Positions          | \$ 184,871                | 181,126                   | 146,649        | 3,745                  | 2%                     |          |
| 11-434-5130 Salaries: Part-Time Positions          | -                         | 24,370                    | 6,263          | (24,370)               | -100%                  |          |
| 11-434-5180 Salaries: Other Wages                  | 750                       | 1,100                     | 591            | (350)                  | -32%                   |          |
| 11-434-5190 Salaries: Overtime                     | -                         | 10,000                    | 6,867          | (10,000)               | -100%                  |          |
| <b>Total Salaries and Wages</b>                    | <b>185,621</b>            | <b>216,596</b>            | <b>160,370</b> | <b>(30,975)</b>        | <b>-14%</b>            |          |
| <b>Employee Benefits</b>                           |                           |                           |                |                        |                        |          |
| 11-434-5210 FICA: Social Security                  | 11,462                    | 11,230                    | 9,497          | 232                    | 2%                     |          |
| 11-434-5211 FICA: Medicare                         | 2,681                     | 2,627                     | 2,221          | 54                     | 2%                     |          |
| 11-434-5220 Retirement                             | 37,806                    | 35,537                    | 28,489         | 2,269                  | 6%                     |          |
| 11-434-5221 Retiree Health Care                    | 7,395                     | 7,246                     | 2,645          | 149                    | 2%                     |          |
| 11-434-5230 Health and Medical Premiums            | 27,339                    | 23,325                    | 18,369         | 4,014                  | 17%                    |          |
| 11-434-5231 Dental Insurance Premiums              | 847                       | 847                       | 598            | -                      | 0%                     |          |
| 11-434-5232 Life Insurance Premiums                | 130                       | 182                       | 94             | (52)                   | -29%                   |          |
| 11-434-5233 Disability Insurance Premiums          | 40                        | 761                       | 293            | (721)                  | -95%                   |          |
| 11-434-5240 Unemployment Compensation              | 611                       | 598                       | 397            | 13                     | 2%                     |          |
| 11-434-5250 Workers Compensation                   | 46                        | 46                        | 30             | -                      | 0%                     |          |
| 11-434-5260 Tuition Reimbursement                  | -                         | 174                       | (67)           | (174)                  | -100%                  |          |
| 11-434-5290 Other Employee Benefits                | 1,200                     | -                         | -              | 1,200                  | 100%                   |          |
| <b>Total Employee Benefits</b>                     | <b>89,557</b>             | <b>82,573</b>             | <b>62,566</b>  | <b>6,984</b>           | <b>8%</b>              |          |
| <b>Supplies</b>                                    |                           |                           |                |                        |                        |          |
| 11-434-5310 General Office Supplies                | 2,500                     | 7,605                     | 5,749          | (5,105)                | -67%                   |          |
| 11-434-5312 Janitorial Supplies                    | 500                       | -                         | -              | 500                    | 100%                   |          |
| 11-434-5314 Maintenance Supplies                   | 1,500                     | -                         | -              | 1,500                  | 100%                   |          |
| 11-434-5320 Furniture/Fixtures/Equipment           | 5,200                     | 4,000                     | 3,551          | 1,200                  | 30%                    |          |
| 11-434-5370 Vehicle Fuel                           | 100                       | 500                       | 58             | (400)                  | -80%                   |          |
| 11-434-5372 Vehicle Lubricants                     | 100                       | -                         | -              | 100                    | 100%                   |          |
| 11-434-5380 Software                               | 4,303                     | -                         | -              | 4,303                  | 100%                   |          |
| 11-434-5390 Other Supplies                         | 1,930                     | 200                       | -              | 1,730                  | 865%                   |          |
| <b>Total Supplies</b>                              | <b>16,133</b>             | <b>12,305</b>             | <b>9,358</b>   | <b>3,828</b>           | <b>31%</b>             |          |
| <b>Contractual Services</b>                        |                           |                           |                |                        |                        |          |
| 11-434-5410 Professional Services                  | -                         | 3,600                     | 4,238          | (3,600)                | -100%                  |          |
| 11-434-5420 Attorney Fees                          | 6,000                     | 7,000                     | 2,632          | (1,000)                | -14%                   |          |
| 11-434-5440 Other Services                         | 12,255                    | 8,000                     | 887            | 4,255                  | 53%                    |          |
| <b>Total Contractual Services</b>                  | <b>18,255</b>             | <b>18,600</b>             | <b>7,757</b>   | <b>(345)</b>           | <b>-2%</b>             |          |
| <b>Operating Costs</b>                             |                           |                           |                |                        |                        |          |
| 11-434-5511 Data Processing                        | -                         | 16,756                    | 7,173          | (16,756)               | -100%                  |          |
| 11-434-5514 Employee Training                      | 6,500                     | 2,895                     | 385            | 3,605                  | 125%                   |          |
| 11-434-5515 Employee Travel                        | 6,000                     | 223                       | -              | 5,777                  | 2591%                  |          |
| 11-434-5518 Postage                                | 66,000                    | 44,000                    | 40,928         | 22,000                 | 50%                    |          |
| 11-434-5519 Utilities                              | -                         | 13,100                    | 9,071          | (13,100)               | -100%                  |          |
| 11-434-5521 Telecommunications                     | 3,663                     | 2,810                     | 2,678          | 853                    | 30%                    |          |
| 11-434-5523 Insurance Premiums                     | 8,800                     | 12,959                    | 2,046          | (4,159)                | -32%                   |          |
| 11-434-5524 Printing/Publishing/Advertising        | 34,180                    | 10,905                    | 10,325         | 23,275                 | 213%                   |          |
| 11-434-5525 Rent Payments                          | 22,600                    | 21,732                    | 21,474         | 868                    | 4%                     |          |
| 11-434-5570 Utilities: Electricity                 | 8,600                     | -                         | 1,761          | 8,600                  | 100%                   |          |
| 11-434-5571 Utilities: Natural Gas                 | 810                       | -                         | 47             | 810                    | 100%                   |          |
| 11-434-5572 Utilities: Water                       | 3,425                     | -                         | 707            | 3,425                  | 100%                   |          |
| 11-434-5580 Repairs and Maintenance                | 1,000                     | 5,030                     | 1,066          | (4,030)                | -80%                   |          |
| 11-434-5590 Other Operating Costs                  | 124,175                   | 114,475                   | 117,091        | 9,700                  | 8%                     |          |
| <b>Total Operating Costs</b>                       | <b>285,753</b>            | <b>244,885</b>            | <b>214,752</b> | <b>40,868</b>          | <b>17%</b>             |          |
| <b>Total Utility Billing Division Expenditures</b> | <b>\$ 595,319</b>         | <b>574,959</b>            | <b>454,803</b> | <b>20,360</b>          | <b>4%</b>              |          |

### Information Technology Division



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

## **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.

**Priorities:**

- Network update and redesign prompted by the addition of new server room on HWY 314.
- Implement Microsoft 365 with Azure AD to provide Email, Storage and Identity and Access management as well as a robust Cyber Security Infrastructure and Endpoint Management capability.
- Implement Splunk Analytics to allow for Cyber Security Alerting/Orchestration and Forensics if needed during investigations and incident responses.
- Continue work on the outdoor fiber-optic plant infrastructure to carrier class service levels with upgraded pull boxes and location indicators.

**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 server room 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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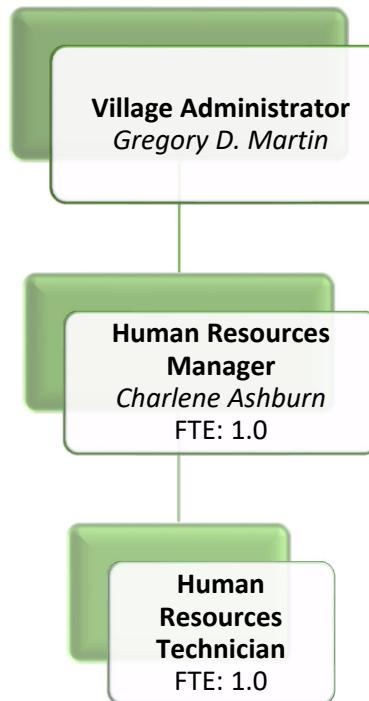
General Fund (11)  
 Administration Department  
 Information Technology Division (435)

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                                 |                           |                           |                |                        |                        |          |
| 11-435-5120 Salaries: Full-Time Positions                 | \$ 385,944                | 289,012                   | 176,127        | 96,932                 | 34%                    |          |
| 11-435-5180 Salaries: Other Wages                         | 1,600                     | 1,485                     | 726            | 115                    | 8%                     |          |
| <b>Total Salaries and Wages</b>                           | <b>387,544</b>            | <b>290,497</b>            | <b>176,853</b> | <b>97,047</b>          | <b>33%</b>             |          |
| <b>Employee Benefits</b>                                  |                           |                           |                |                        |                        |          |
| 11-435-5210 FICA: Social Security                         | 23,929                    | 17,919                    | 10,702         | 6,010                  | 34%                    |          |
| 11-435-5211 FICA: Medicare                                | 5,597                     | 4,191                     | 2,503          | 1,406                  | 34%                    |          |
| 11-435-5220 Retirement                                    | 78,926                    | 56,705                    | 34,723         | 22,221                 | 39%                    |          |
| 11-435-5221 Retiree Health Care                           | 15,438                    | 11,561                    | 6,452          | 3,877                  | 34%                    |          |
| 11-435-5230 Health and Medical Premiums                   | 86,870                    | 63,618                    | 35,969         | 23,252                 | 37%                    |          |
| 11-435-5231 Dental Insurance Premiums                     | 2,772                     | 2,354                     | 989            | 418                    | 18%                    |          |
| 11-435-5232 Life Insurance Premiums                       | 156                       | 182                       | 82             | (26)                   | -14%                   |          |
| 11-435-5233 Disability Insurance Premiums                 | 83                        | 1,214                     | 407            | (1,131)                | -93%                   |          |
| 11-435-5240 Unemployment Compensation                     | 1,274                     | 954                       | 369            | 320                    | 34%                    |          |
| 11-435-5250 Workers Compensation Premium                  | 56                        | 46                        | 32             | 10                     | 22%                    |          |
| 11-435-5290 Other Employee Benefits                       | -                         | 240                       | -              | (240)                  | -100%                  |          |
| <b>Total Employee Benefits</b>                            | <b>215,101</b>            | <b>158,984</b>            | <b>92,228</b>  | <b>56,117</b>          | <b>35%</b>             |          |
| <b>Supplies</b>   |                           |                           |                |                        |                        |          |
| 11-435-5310 General Office Supplies                       | 1,500                     | 1,809                     | 2,041          | (309)                  | -17%                   |          |
| 11-435-5312 Janitorial Supplies                           | 500                       | -                         | -              | 500                    | 100%                   |          |
| 11-435-5314 Maintenance Supplies                          | 2,000                     | -                         | -              | 2,000                  | 100%                   |          |
| 11-435-5320 Furniture/Fixtures/Equipment                  | 16,000                    | 1,000                     | 3,505          | 15,000                 | 1500%                  |          |
| 11-435-5330 Training Supplies                             | 100                       | -                         | -              | 100                    | 100%                   |          |
| 11-435-5370 Vehicle Fuel                                  | 5,500                     | 238                       | 594            | 5,262                  | 2211%                  |          |
| 11-435-5371 Vehicle Tires                                 | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-435-5372 Vehicle Lubricants                            | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-435-5380 Software                                      | 132,323                   | -                         | -              | 132,323                | 100%                   |          |
| 11-435-5390 Other Supplies                                | 2,700                     | 200                       | -              | 2,500                  | 1250%                  |          |
| <b>Total Supplies</b>                                     | <b>162,623</b>            | <b>3,247</b>              | <b>6,140</b>   | <b>159,376</b>         | <b>4908%</b>           |          |
| <b>Contractual Services</b>                               |                           |                           |                |                        |                        |          |
| 11-435-5410 Professional Services                         | 25,000                    | 55,000                    | 33,556         | (30,000)               | -55%                   |          |
| 11-435-5440 Other Services                                | 20,000                    | 500                       | 300            | 19,500                 | 3900%                  |          |
| <b>Total Contractual Services</b>                         | <b>45,000</b>             | <b>55,500</b>             | <b>33,856</b>  | <b>(10,500)</b>        | <b>-19%</b>            |          |
| <b>Operating Costs</b>                                    |                           |                           |                |                        |                        |          |
| 11-435-5511 Data Processing                               | -                         | 211,027                   | 162,415        | (211,027)              | -100%                  |          |
| 11-435-5514 Employee Training                             | 9,700                     | 6,790                     | 3,869          | 2,910                  | 43%                    |          |
| 11-435-5515 Employee Travel                               | 4,000                     | 1,574                     | 1,176          | 2,426                  | 154%                   |          |
| 11-435-5519 Utilities                                     | -                         | 11,450                    | 9,133          | (11,450)               | -100%                  |          |
| 11-435-5521 Telecommunications                            | 27,984                    | 7,784                     | 6,264          | 20,200                 | 260%                   |          |
| 11-435-5522 Subscriptions and Dues                        | 6,560                     | 6,310                     | 5,199          | 250                    | 4%                     |          |
| 11-435-5523 Insurance Premiums                            | 9,400                     | 8,024                     | 4,656          | 1,376                  | 17%                    |          |
| 11-435-5524 Printing/Publishing/Advertising               | 1,092                     | 780                       | 156            | 312                    | 40%                    |          |
| 11-435-5525 Rent Payments                                 | 4,200                     | -                         | -              | 4,200                  | 100%                   |          |
| 11-435-5570 Utilities: Electricity                        | 8,500                     | -                         | 1,761          | 8,500                  | 100%                   |          |
| 11-435-5571 Utilities: Natural Gas                        | 800                       | -                         | 47             | 800                    | 100%                   |          |
| 11-435-5572 Utilities: Water                              | 3,300                     | -                         | 673            | 3,300                  | 100%                   |          |
| 11-435-5580 Repairs and Maintenance                       | 52,000                    | 4,162                     | 3,654          | 47,838                 | 1149%                  |          |
| 11-435-5590 Other Operating Costs                         | 500                       | 780                       | 292            | (280)                  | -36%                   |          |
| <b>Total Operating Costs</b>                              | <b>128,036</b>            | <b>258,681</b>            | <b>199,295</b> | <b>(130,645)</b>       | <b>-51%</b>            |          |
| <b>Capital Purchases</b>                                  |                           |                           |                |                        |                        |          |
| 11-435-5601 Fiber Optic Cables                            | 20,000                    | 20,000                    | -              | -                      | 0%                     |          |
| 11-435-5670 Machinery and Equipment                       | 350,000                   | -                         | -              | 350,000                | 100%                   |          |
| 11-435-5650 Buildings and Structures                      | -                         | 90,000                    | 107,053        | (90,000)               | -100%                  |          |
| <b>Total Capital Purchases</b>                            | <b>370,000</b>            | <b>110,000</b>            | <b>107,053</b> | <b>260,000</b>         | <b>236%</b>            |          |
| <b>Total Information Technology Division Expenditures</b> | <b>\$ 1,308,304</b>       | <b>876,909</b>            | <b>615,425</b> | <b>431,395</b>         | <b>49%</b>             |          |

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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Total FTE: 2.0

**Human Resources Division**



**STATE OF NEW MEXICO  
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June 30, 2023**

## **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.

**Priorities:**

- Support and ensure employees' wellbeing on a daily basis.
- Attract and retain top talent on a daily basis.
- Guide the organization through change and uncertainty on a daily basis.

**Goals & Objectives:**

- Recruit and develop a qualified workforce, recognizing and encouraging the value of diversity in the workplace on a monthly basis.
- Require sufficient background checks and reference checks on potential employees twice monthly upon hiring approval by the Village Council.
- Track vacant positions for recruitment on a bi-weekly basis.
- Review exit interviews/resignations to address unnecessary turnover on a monthly basis.
- Provide orientation and ongoing training to establish, implement, administer, and effectively communicate Village policies, procedures, safety rules, and practices on a bi-monthly basis.
- Maintain compliance with all employment and labor laws, directives, and collective bargaining agreements as things are updated or on an annual basis.
- Review and properly resolve employee relations matters as they develop within a weekly basis.
- Develop and administer an effective Employee Performance Management System on an annual basis.
- Review and administer the approved employee Pay Plan and Grade Order List as needed from a monthly, quarterly, or annual basis.

STATE OF NEW MEXICO  
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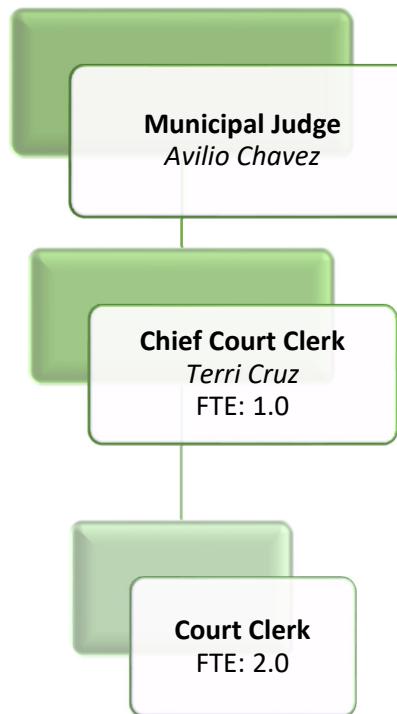
General Fund (11)  
 Administration Department  
 Human Resources Division (436)

|  | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                          |                           |                           |                |                        |                        |          |
| 11-436-5120 Salaries: Full-Time Positions          | \$ 115,482                | 111,566                   | 106,456        | 3,916                  | 4%                     |          |
| 11-436-5140 Salaries: Temporary Positions          | 28,800                    | -                         | -              | 28,800                 | 100%                   |          |
| <b>Total Salaries and Wages</b>                    | <b>144,282</b>            | <b>111,566</b>            | <b>106,456</b> | <b>32,716</b>          | <b>23%</b>             |          |
| <b>Employee Benefits</b>                           |                           |                           |                |                        |                        |          |
| 11-436-5210 FICA: Social Security                  | 8,946                     | 6,918                     | 6,462          | 2,028                  | 29%                    |          |
| 11-436-5211 FICA: Medicare                         | 2,093                     | 1,618                     | 1,511          | 475                    | 29%                    |          |
| 11-436-5220 Retirement                             | 8,261                     | 7,272                     | 6,879          | 989                    | 14%                    |          |
| 11-436-5221 Retiree Health Care                    | 4,620                     | 4,463                     | 3,886          | 157                    | 4%                     |          |
| 11-436-5230 Health and Medical Premiums            | 19,138                    | 16,327                    | 16,633         | 2,811                  | 17%                    |          |
| 11-436-5231 Dental Insurance Premiums              | 843                       | 843                       | 773            | -                      | 0%                     |          |
| 11-436-5232 Life Insurance Premiums                | 52                        | 73                        | 68             | (21)                   | -29%                   |          |
| 11-436-5233 Disability Insurance Premiums          | 25                        | 469                       | 255            | (444)                  | -95%                   |          |
| 11-436-5240 Unemployment Compensation              | 477                       | 369                       | 182            | 108                    | 29%                    |          |
| 11-436-5250 Workers Compensation Premium           | 21                        | 19                        | 18             | 2                      | 11%                    |          |
| 11-436-5290 Other Employee Benefits                | 480                       | -                         | -              | 480                    | 100%                   |          |
| <b>Total Employee Benefits</b>                     | <b>44,956</b>             | <b>38,371</b>             | <b>36,667</b>  | <b>6,585</b>           | <b>15%</b>             |          |
| <b>Supplies</b>                                    |                           |                           |                |                        |                        |          |
| 11-436-5310 General Office Supplies                | 750                       | 750                       | 770            | -                      | 0%                     |          |
| 11-436-5312 Janitorial Supplies                    | 750                       | -                         | -              | 750                    | 100%                   |          |
| 11-436-5314 Maintenance Supplies                   | 1,500                     | -                         | -              | 1,500                  | 100%                   |          |
| 11-436-5320 Furniture/Fixtures/Equipment           | 700                       | -                         | 417            | 700                    | 100%                   |          |
| 11-436-5380 Software                               | 4,826                     | -                         | -              | 4,826                  | 100%                   |          |
| 11-436-5390 Other Supplies                         | 800                       | -                         | -              | 800                    | 100%                   |          |
| <b>Total Supplies</b>                              | <b>9,326</b>              | <b>750</b>                | <b>1,187</b>   | <b>8,576</b>           | <b>92%</b>             |          |
| <b>Contractual Services</b>                        |                           |                           |                |                        |                        |          |
| 11-436-5410 Professional Services                  | 90,000                    | 27,524                    | 21,135         | 62,476                 | 227%                   |          |
| 11-436-5420 Attorney Fees                          | 3,000                     | 2,000                     | 1,047          | 1,000                  | 50%                    |          |
| 11-436-5440 Other Services                         | 8,000                     | 7,650                     | 887            | 350                    | 5%                     |          |
| <b>Total Contractual Services</b>                  | <b>101,000</b>            | <b>37,174</b>             | <b>23,069</b>  | <b>63,826</b>          | <b>63%</b>             |          |
| <b>Operating Costs</b>                             |                           |                           |                |                        |                        |          |
| 11-436-5511 Data Processing                        | -                         | 7,769                     | 1,500          | (7,769)                | -100%                  |          |
| 11-436-5514 Employee Training                      | 4,000                     | 2,908                     | 2,257          | 1,092                  | 38%                    |          |
| 11-436-5515 Employee Travel                        | 3,000                     | -                         | -              | 3,000                  | 100%                   |          |
| 11-436-5518 Postage                                | 500                       | 750                       | 188            | (250)                  | -33%                   |          |
| 11-436-5519 Utilities                              | -                         | 12,790                    | 9,095          | (12,790)               | -100%                  |          |
| 11-436-5521 Telecommunications                     | 3,920                     | 3,920                     | 3,524          | -                      | 0%                     |          |
| 11-436-5522 Subscriptions and Dues                 | 900                       | 500                       | 3,469          | 400                    | 80%                    |          |
| 11-436-5523 Insurance Premiums                     | 3,500                     | 1,298                     | 1,298          | 2,202                  | 170%                   |          |
| 11-436-5524 Printing/Publishing/Advertising        | 500                       | 433                       | 518            | 67                     | 15%                    |          |
| 11-436-5525 Rent Payments                          | 2,000                     | 1,982                     | 2,138          | 18                     | 1%                     |          |
| 11-436-5570 Utilities: Electricity                 | 8,500                     | -                         | 1,761          | 8,500                  | 100%                   |          |
| 11-436-5571 Utilities: Natural Gas                 | 750                       | -                         | 47             | 750                    | 100%                   |          |
| 11-436-5572 Utilities: Water                       | 3,300                     | -                         | 690            | 3,300                  | 100%                   |          |
| 11-436-5580 Repairs and Maintenance                | 2,000                     | 4,000                     | 1,026          | (2,000)                | -50%                   |          |
| 11-436-5590 Other Operating Costs                  | 250                       | -                         | -              | 250                    | 100%                   |          |
| <b>Total Operating Costs</b>                       | <b>33,120</b>             | <b>36,350</b>             | <b>27,511</b>  | <b>(3,230)</b>         | <b>-10%</b>            |          |
| <b>Total Human Resources Division Expenditures</b> | <b>\$ 332,684</b>         | <b>224,211</b>            | <b>194,890</b> | <b>108,473</b>         | <b>48%</b>             |          |

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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Total FTE: 3.0

**Municipal Court**



**STATE OF NEW MEXICO  
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## **Municipal Court**

**Mission:**

Provide adjudication of all violations of Village ordinances and criminal offenses that occur 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 found 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.

**Priorities:**

- Focus on implementation of court rules.
- Focus on enhancing court procedures.

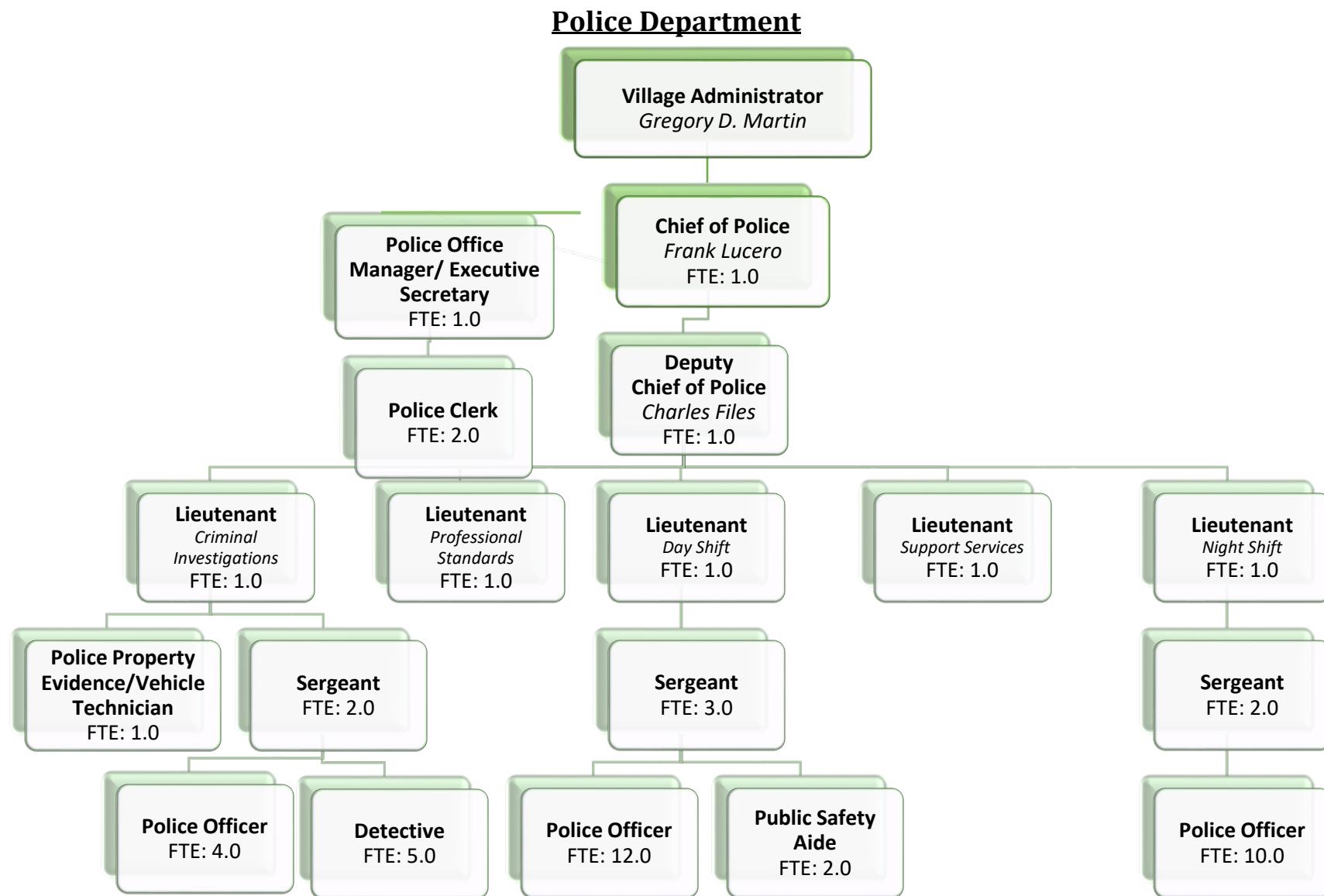
**Goals & Objectives:**

- 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  
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General Fund (11)  
 Municipal Court Department (402)

|  | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                            |                           |                           |                |                        |                        |          |
| 11-402-5110 Salaries: Elected Officials              | \$ 65,000                 | 65,000                    | 64,250         | -                      | 0                      | 0%       |
| 11-402-5120 Salaries: Full-Time Positions            | 114,837                   | 117,190                   | 112,354        | (2,353)                | -2%                    |          |
| 11-402-5130 Salaries: Part-Time Positions            | 1,214                     | 1,205                     | -              | 9                      | 1%                     |          |
| 11-402-5180 Salaries: Other Wages                    | 2,300                     | 2,136                     | 2,136          | 164                    | 8%                     |          |
| <b>Total Salaries and Wages</b>                      | <b>183,351</b>            | <b>185,531</b>            | <b>178,740</b> | <b>(2,180)</b>         | <b>-1%</b>             |          |
| <b>Employee Benefits</b>                             |                           |                           |                |                        |                        |          |
| 11-402-5210 FICA: Social Security                    | 11,226                    | 11,371                    | 10,946         | (145)                  | -1%                    |          |
| 11-402-5211 FICA: Medicare                           | 2,626                     | 2,660                     | 2,560          | (34)                   | -1%                    |          |
| 11-402-5220 Retirement                               | 36,777                    | 35,746                    | 35,032         | 1,031                  | 3%                     |          |
| 11-402-5221 Retiree Health Care                      | 7,243                     | 7,336                     | 6,374          | (93)                   | -1%                    |          |
| 11-402-5230 Health and Medical Premiums              | 65,093                    | 38,690                    | 39,910         | 26,403                 | 68%                    |          |
| 11-402-5231 Dental Insurance Premiums                | 2,273                     | 2,273                     | 1,454          | -                      | 0%                     |          |
| 11-402-5232 Life Insurance Premiums                  | 130                       | 182                       | 84             | (52)                   | -29%                   |          |
| 11-402-5233 Disability Insurance Premiums            | 39                        | 766                       | 271            | (727)                  | -95%                   |          |
| 11-402-5240 Unemployment Compensation                | 598                       | 606                       | 282            | (8)                    | -1%                    |          |
| 11-402-5250 Workers Compensation Premium             | 46                        | 46                        | 37             | -                      | 0%                     |          |
| 11-402-5290 Other Employee Benefits                  | 240                       | 240                       | 11             | -                      | 0%                     |          |
| <b>Total Employee Benefits</b>                       | <b>126,291</b>            | <b>99,916</b>             | <b>96,961</b>  | <b>26,375</b>          | <b>26%</b>             |          |
| <b>Supplies</b>                                      |                           |                           |                |                        |                        |          |
| 11-402-5310 General Office Supplies                  | 1,000                     | 3,000                     | 1,144          | (2,000)                | -67%                   |          |
| 11-402-5314 Maintenance Supplies                     | 750                       | -                         | -              | 750                    | 100%                   |          |
| 11-402-5320 Furniture/Fixtures/Equipment             | 4,800                     | -                         | -              | 4,800                  | 100%                   |          |
| 11-402-5380 Software                                 | 1,700                     | -                         | -              | 1,700                  | 100%                   |          |
| 11-402-5390 Other Supplies                           | 1,000                     | 1,000                     | 61             | -                      | 0%                     |          |
| <b>Total Supplies</b>                                | <b>9,250</b>              | <b>4,000</b>              | <b>1,205</b>   | <b>5,250</b>           | <b>131%</b>            |          |
| <b>Contractual Services</b>                          |                           |                           |                |                        |                        |          |
| 11-402-5410 Professional Services                    | 840                       | 840                       | 282            | -                      | 0%                     |          |
| 11-402-5420 Attorney Fees                            | 5,000                     | 5,000                     | 540            | -                      | 0%                     |          |
| 11-402-5440 Other Services                           | 3,780                     | -                         | -              | 3,780                  | 100%                   |          |
| <b>Total Contractual Services</b>                    | <b>9,620</b>              | <b>5,840</b>              | <b>822</b>     | <b>3,780</b>           | <b>65%</b>             |          |
| <b>Operating Costs</b>                               |                           |                           |                |                        |                        |          |
| 11-402-5511 Data Processing                          | -                         | 4,124                     | 2,107          | (4,124)                | -100%                  |          |
| 11-402-5514 Employee Training                        | 1,000                     | 500                       | 140            | 500                    | 100%                   |          |
| 11-402-5515 Employee Travel                          | 1,000                     | 500                       | 535            | 500                    | 100%                   |          |
| 11-402-5518 Postage                                  | 50                        | 2,000                     | 1,352          | (1,950)                | -98%                   |          |
| 11-402-5519 Utilities                                | -                         | 8,500                     | 6,425          | (8,500)                | -100%                  |          |
| 11-402-5521 Telecommunications                       | 778                       | 3,500                     | 2,384          | (2,722)                | -78%                   |          |
| 11-402-5522 Subscriptions and Dues                   | 350                       | 350                       | -              | -                      | 0%                     |          |
| 11-402-5523 Insurance Premiums                       | 8,700                     | 8,611                     | 1,489          | 89                     | 1%                     |          |
| 11-402-5524 Printing/Publishing/Advertising          | 750                       | 750                       | 187            | -                      | 0%                     |          |
| 11-402-5525 Rent Payments                            | 8,000                     | 8,000                     | 9,344          | -                      | 0%                     |          |
| 11-402-5570 Utilities: Electricity                   | 6,600                     | -                         | 1,349          | 6,600                  | 100%                   |          |
| 11-402-5571 Utilities: Natural Gas                   | 1,700                     | -                         | 52             | 1,700                  | 100%                   |          |
| 11-402-5572 Utilities: Water                         | 125                       | -                         | -              | 125                    | 100%                   |          |
| 11-402-5580 Repairs and Maintenance                  | -                         | 3,000                     | 2,954          | (3,000)                | -100%                  |          |
| 11-402-5590 Other Operating Costs                    | 6,500                     | 8,500                     | 5,606          | (2,000)                | -24%                   |          |
| <b>Total Operating Costs</b>                         | <b>35,553</b>             | <b>48,335</b>             | <b>33,924</b>  | <b>(12,782)</b>        | <b>-26%</b>            |          |
| <b>Total Municipal Court Department Expenditures</b> | <b>\$ 364,065</b>         | <b>343,622</b>            | <b>311,652</b> | <b>20,443</b>          | <b>6%</b>              |          |



**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 responsible for delivering 24/7, 365 public safety-related services to the community. The Police Department delivers progressive, proactive, and reactive patrols throughout the Village, responds to calls for services from the public, and investigates and enforces criminal and traffic laws. All of these services work towards providing a safer environment for our citizens to live, work and raise their families.

**Priorities:**

- Manage and track uses of force and complaints using IA Pro software.
- Manage and track action taken on community concerns (Special operations, etc.).
- Facilitate collaboration and provide tools to ensure the department is optimally responsive to community-based issues and activities.
- Facilitate collaboration with local partners to strengthen relationships.
- Document citizen letters of recognition, supervisor acknowledgment.
- Prioritize officer recognition.
- Deliver community survey tools through text or e-mail.
- Record all situations and actions that result in public feedback on an officer or the department.
- Record positive and/or negative community feedback along with courses of action.

**Goals & Objectives:**

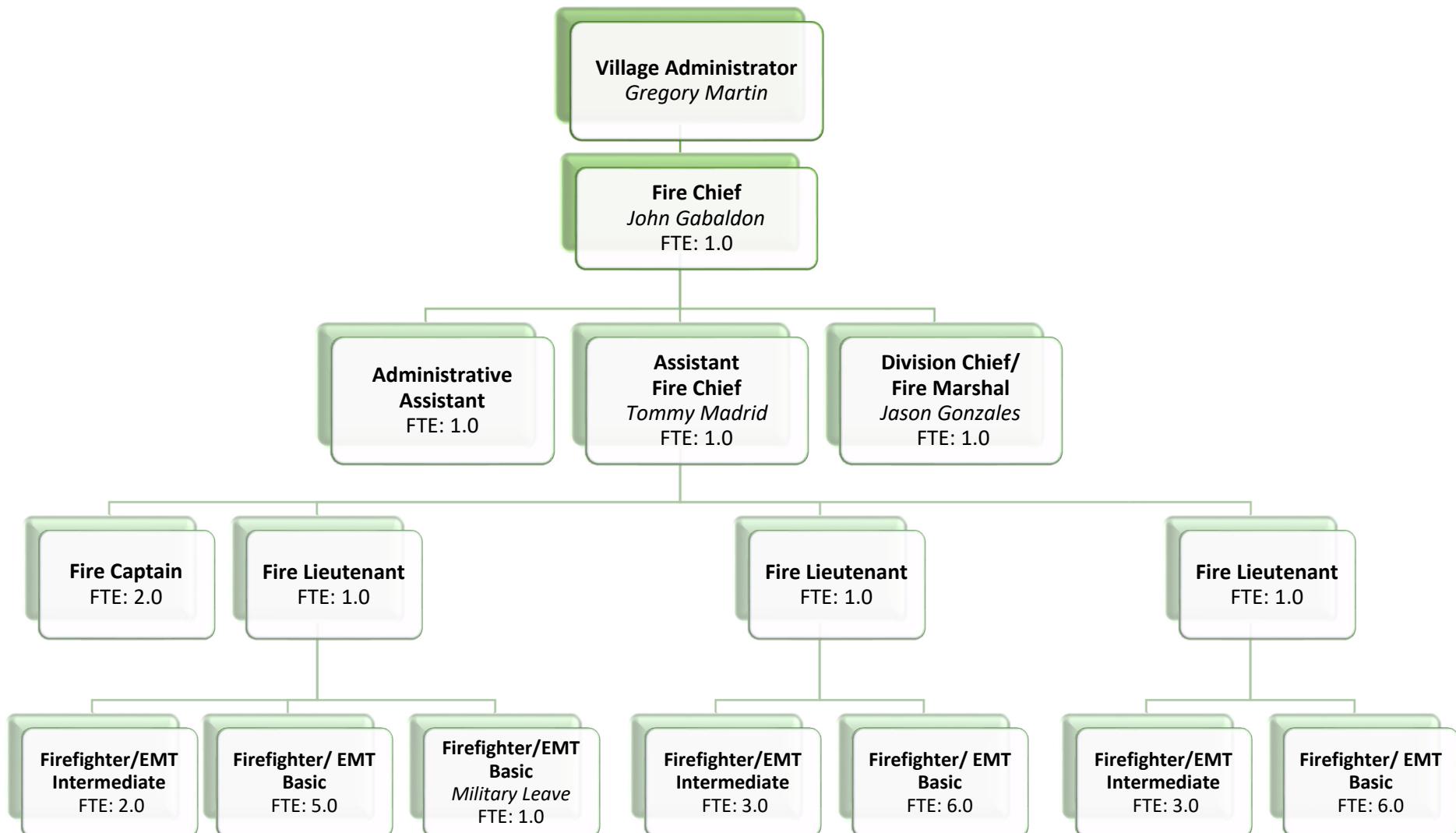
The Los Lunas Police Department has adopted a Community Policing philosophy that encourages officers to get to know residents, business owners, and visitors to discuss problems and develop solutions together.

STATE OF NEW MEXICO  
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 Approved Budget  
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General Fund (11)  
 Police Department (404)

|   | Budgeted Amounts       |                        | Actual Amounts   |                     | \$ Change           | % Change |
|---|------------------------|------------------------|------------------|---------------------|---------------------|----------|
|   | Approved June 30, 2023 | Approved June 30, 2022 | June 30, 2022    | Increase (Decrease) | Increase (Decrease) |          |
| <b>Salaries and Wages</b>                   |                        |                        |                  |                     |                     |          |
| 11-404-5120 Salaries: Full-Time Positions   | \$ 3,191,524           | 2,805,038              | 2,484,252        | 386,486             | 14%                 |          |
| 11-404-5180 Salaries: Other Wages           | 72,410                 | 80,052                 | 7,466            | (7,642)             | -10%                |          |
| 11-404-5190 Salaries: Overtime              | 300,000                | 275,000                | 175,923          | 25,000              | 9%                  |          |
| 11-404-5191 Salaries: NMDOT Overtime        | 37,390                 | 37,390                 | 29,080           | -                   | 0%                  |          |
| 11-404-5192 Salaries: Chief's Overtime      | 30,000                 | 30,000                 | 31,100           | -                   | 0%                  |          |
| <b>Total Salaries and Wages</b>             | <b>3,631,324</b>       | <b>3,227,480</b>       | <b>2,727,821</b> | <b>403,844</b>      | <b>13%</b>          |          |
| <b>Employee Benefits</b>                    |                        |                        |                  |                     |                     |          |
| 11-404-5210 FICA: Social Security           | 9,149                  | 8,716                  | 8,216            | 433                 | 5%                  |          |
| 11-404-5211 FICA: Medicare                  | 46,278                 | 42,107                 | 37,981           | 4,171               | 10%                 |          |
| 11-404-5220 Retirement                      | 1,001,506              | 862,010                | 738,182          | 139,496             | 16%                 |          |
| 11-404-5221 Retiree Health Care             | 127,661                | 116,157                | 83,142           | 11,504              | 10%                 |          |
| 11-404-5230 Health and Medical Premiums     | 773,246                | 614,306                | 516,408          | 158,940             | 26%                 |          |
| 11-404-5231 Dental Insurance Premiums       | 27,117                 | 25,396                 | 18,331           | 1,721               | 7%                  |          |
| 11-404-5232 Life Insurance Premiums         | 1,326                  | 6,834                  | 761              | (5,508)             | -81%                |          |
| 11-404-5233 Disability Insurance Premiums   | 687                    | 12,197                 | 5,847            | (11,510)            | -94%                |          |
| 11-404-5240 Unemployment Compensation       | 10,533                 | 9,583                  | 3,928            | 950                 | 10%                 |          |
| 11-404-5250 Workers Compensation Premium    | 470                    | 451                    | 385              | 19                  | 4%                  |          |
| 11-404-5260 Tuition Reimbursement           | 14,000                 | 6,600                  | 2,002            | 7,400               | 112%                |          |
| 11-404-5290 Other Employee Benefits         | 3,000                  | 4,000                  | 2,297            | (1,000)             | -25%                |          |
| <b>Total Employee Benefits</b>              | <b>2,014,973</b>       | <b>1,708,357</b>       | <b>1,417,480</b> | <b>306,616</b>      | <b>18%</b>          |          |
| <b>Supplies</b>                             |                        |                        |                  |                     |                     |          |
| 11-404-5310 General Office Supplies         | 13,000                 | 18,000                 | 14,618           | (5,000)             | -28%                |          |
| 11-404-5311 Kitchen Supplies                | 5,000                  | -                      | -                | 5,000               | 100%                |          |
| 11-404-5312 Janitorial Supplies             | 2,500                  | 10,000                 | 3,843            | (7,500)             |                     |          |
| 11-404-5314 Maintenance Supplies            | 10,000                 | -                      | -                | 10,000              | 100%                |          |
| 11-404-5320 Furniture/Fixtures/Equipment    | 199,964                | 170,014                | 82,540           | 29,950              | 18%                 |          |
| 11-404-5340 Uniforms                        | 115,000                | 100,000                | 57,426           | 15,000              | 15%                 |          |
| 11-404-5350 Safety Supplies                 | 15,000                 | -                      | -                | 15,000              | 100%                |          |
| 11-404-5370 Vehicle Fuel                    | 143,750                | 130,000                | 122,880          | 13,750              | 11%                 |          |
| 11-404-5371 Vehicle Tires                   | 9,000                  | -                      | -                | 9,000               | 100%                |          |
| 11-404-5372 Vehicle Lubricants              | 5,000                  | -                      | -                | 5,000               | 100%                |          |
| 11-404-5380 Software                        | 101,930                | -                      | -                | 101,930             | 100%                |          |
| 11-404-5390 Other Supplies                  | 6,000                  | 3,000                  | 413              | 3,000               | 100%                |          |
| <b>Total Supplies</b>                       | <b>626,144</b>         | <b>431,014</b>         | <b>281,720</b>   | <b>195,130</b>      | <b>45%</b>          |          |
| <b>Contractual Services</b>                 |                        |                        |                  |                     |                     |          |
| 11-404-5410 Professional Services           | 45,000                 | 53,000                 | 18,219           | (8,000)             | -15%                |          |
| 11-404-5420 Attorney Fees                   | 10,000                 | 10,000                 | 6,094            | -                   | 0%                  |          |
| 11-404-5440 Other Services                  | 383,488                | 189,533                | 189,533          | 193,955             | 102%                |          |
| <b>Total Contractual Services</b>           | <b>438,488</b>         | <b>252,533</b>         | <b>213,846</b>   | <b>185,955</b>      | <b>74%</b>          |          |
| <b>Operating Costs</b>                      |                        |                        |                  |                     |                     |          |
| 11-404-5511 Data Processing                 | -                      | 156,044                | 98,867           | (156,044)           | -100%               |          |
| 11-404-5514 Employee Training               | 50,000                 | 50,000                 | 36,898           | -                   | 0%                  |          |
| 11-404-5515 Employee Travel                 | 25,000                 | 25,000                 | 21,551           | -                   | 0%                  |          |
| 11-404-5518 Postage                         | 1,200                  | 1,200                  | 704              | -                   | 0%                  |          |
| 11-404-5519 Utilities                       | -                      | 35,000                 | 26,319           | (35,000)            | -100%               |          |
| 11-404-5521 Telecommunications              | 112,035                | 40,000                 | 40,386           | 72,035              | 180%                |          |
| 11-404-5522 Subscriptions and Dues          | 30,684                 | 28,040                 | 10,193           | 2,644               | 9%                  |          |
| 11-404-5523 Insurance Premiums              | 158,000                | 236,439                | 117,770          | (78,439)            | -33%                |          |
| 11-404-5524 Printing/Publishing/Advertising | 12,000                 | 7,000                  | 3,525            | 5,000               | 71%                 |          |
| 11-404-5525 Rent Payments                   | 10,000                 | 10,000                 | 6,602            | -                   | 0%                  |          |
| 11-404-5570 Utilities: Electricity          | 24,400                 | -                      | 5,488            | 24,400              | 100%                |          |
| 11-404-5571 Utilities: Natural Gas          | 7,500                  | -                      | 226              | 7,500               | 100%                |          |
| 11-404-5572 Utilities: Water                | 3,100                  | -                      | 573              | 3,100               | 100%                |          |
| 11-404-5580 Repairs and Maintenance         | 241,000                | 195,000                | 115,972          | 46,000              | 24%                 |          |
| 11-404-5590 Other Operating Costs           | 24,200                 | 19,000                 | 8,423            | 5,200               | 27%                 |          |
| <b>Total Operating Costs</b>                | <b>699,119</b>         | <b>802,723</b>         | <b>493,497</b>   | <b>(103,604)</b>    | <b>-13%</b>         |          |
| <b>Capital Purchases</b>                    |                        |                        |                  |                     |                     |          |
| 11-404-5610 Public Safety Radio Upgrade     | 49,814                 | 706,816                | 657,002          | (657,002)           | -93%                |          |
| 11-404-5632 Vehicles                        | 695,480                | 770,022                | 405,039          | (74,542)            | -10%                |          |
| 11-404-5670 Machinery and Equipment         | -                      | 42,000                 | 5,894            | (42,000)            | -100%               |          |
| <b>Total Capital Purchases</b>              | <b>745,294</b>         | <b>1,518,838</b>       | <b>1,067,935</b> | <b>(773,544)</b>    | <b>-51%</b>         |          |
| <b>Total Police Department Expenditures</b> | <b>\$ 8,155,342</b>    | <b>7,940,945</b>       | <b>6,202,299</b> | <b>214,397</b>      | <b>3%</b>           |          |

## Fire Department



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2023**

## **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.

**Priorities:**

- Provide 24-hour committed fire and rescue service.
- Provide professional fire and rescue service to all Village residents.
- Recruit value-driven people for a full-time and volunteer combination department.
- Provide clear and consistent leadership by developing current and future leaders.
- Strive to provide a safer and healthier community that understands how their fire department functions.
- Pursue adequate equipment to meet the ever-changing community needs.

**Goals & Objectives:**

- Pre-plan all apartment and commercial businesses throughout the Village.
- Assist in the establishment of an effective emergency management plan.
- Maintain and improve the Insurance Services Office (ISO) rating, thereby providing cost savings to Village residents through insurance savings.

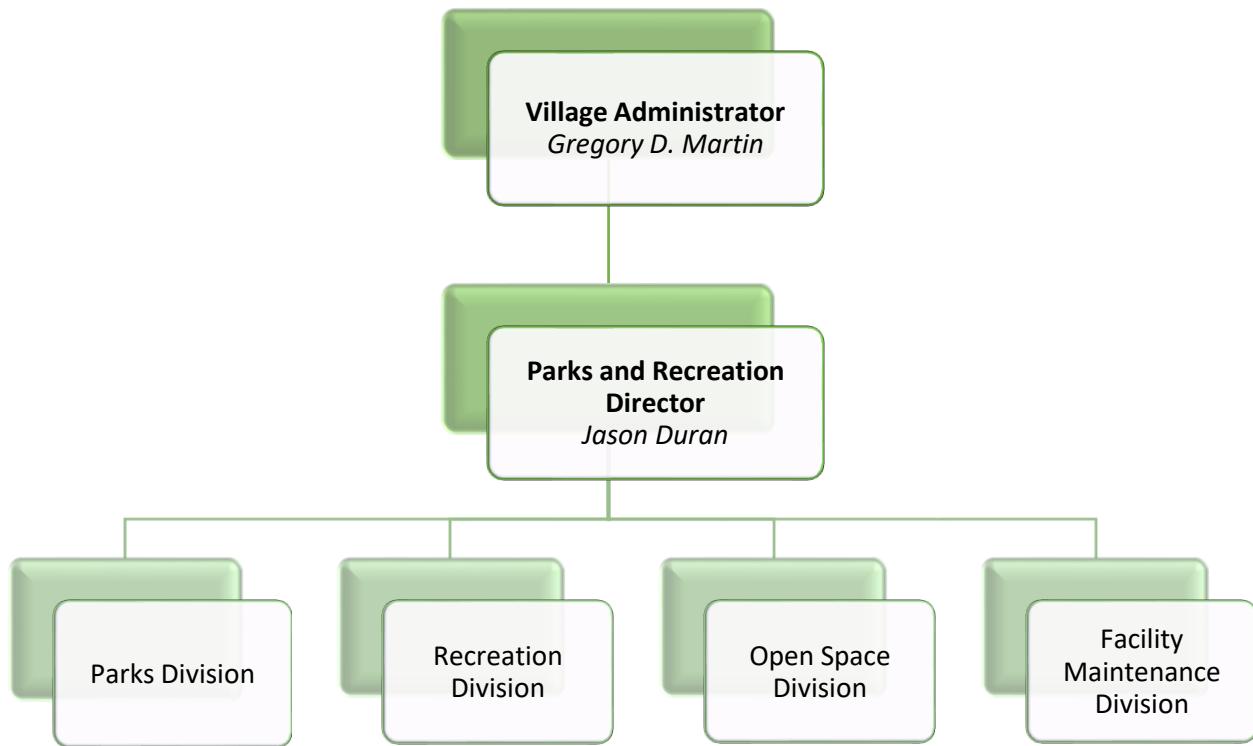
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
 Approved Budget  
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General Fund (11)  
 Fire Department (405)

|   | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                   |                           |                           |                  |                        |                        |          |
| 11-405-5120 Salaries: Full-Time Positions   | \$ 1,771,912              | 1,565,659                 | 1,348,224        | 206,253                | 13%                    |          |
| 11-405-5140 Salaries: Temporary Positions   | 10,000                    | -                         | -                | 10,000                 | 100%                   |          |
| 11-405-5180 Salaries: Other Wages           | 75,508                    | 20,000                    | 6,734            | 55,508                 | 278%                   |          |
| 11-405-5190 Salaries: Overtime              | 120,000                   | 120,000                   | 114,058          | -                      | 0%                     |          |
| <b>Total Salaries and Wages</b>             | <b>1,977,420</b>          | <b>1,705,659</b>          | <b>1,469,016</b> | <b>271,761</b>         | <b>16%</b>             |          |
| <b>Employee Benefits</b>                    |                           |                           |                  |                        |                        |          |
| 11-405-5210 FICA: Social Security           | 2,318                     | 2,218                     | 1,732            | 100                    | 5%                     |          |
| 11-405-5211 FICA: Medicare                  | 25,838                    | 22,993                    | 20,721           | 2,845                  | 12%                    |          |
| 11-405-5220 Retirement                      | 667,422                   | 575,845                   | 464,742          | 91,577                 | 16%                    |          |
| 11-405-5221 Retiree Health Care             | 70,877                    | 62,627                    | 46,201           | 8,250                  | 13%                    |          |
| 11-405-5230 Health and Medical Premiums     | 445,458                   | 331,703                   | 284,050          | 113,755                | 34%                    |          |
| 11-405-5231 Dental Insurance Premiums       | 16,071                    | 13,644                    | 10,742           | 2,427                  | 18%                    |          |
| 11-405-5232 Life Insurance Premiums         | 910                       | 1,129                     | 635              | (219)                  | -19%                   |          |
| 11-405-5233 Disability Insurance Premiums   | 381                       | 6,576                     | 3,201            | (6,195)                | -94%                   |          |
| 11-405-5240 Unemployment Compensation       | 5,881                     | 5,233                     | 2,877            | 648                    | 12%                    |          |
| 11-405-5250 Workers Compensation Premium    | 322                       | 295                       | 262              | 27                     | 9%                     |          |
| 11-405-5260 Tuition Reimbursement           | 5,000                     | 1,200                     | 1,698            | 3,800                  | 317%                   |          |
| 11-405-5290 Other Employee Benefits         | 3,360                     | 3,360                     | 2,397            | -                      | 0%                     |          |
| <b>Total Employee Benefits</b>              | <b>1,243,838</b>          | <b>1,026,823</b>          | <b>839,258</b>   | <b>217,015</b>         | <b>21%</b>             |          |
| <b>Supplies</b>                             |                           |                           |                  |                        |                        |          |
| 11-405-5310 General Office Supplies         | 3,500                     | 4,500                     | 604              | (1,000)                | -22%                   |          |
| 11-405-5311 Kitchen Supplies                | 1,000                     | -                         | -                | 1,000                  | 100%                   |          |
| 11-405-5312 Janitorial Supplies             | 4,000                     | 4,000                     | 2,744            | -                      | 0%                     |          |
| 11-405-5313 Field Supplies                  | 48,000                    | -                         | -                | 48,000                 | 100%                   |          |
| 11-405-5314 Maintenance Supplies            | 28,785                    | -                         | -                | 28,785                 | 100%                   |          |
| 11-405-5320 Furniture/Fixtures/Equipment    | 16,000                    | 68,000                    | 18,588           | (52,000)               | -76%                   |          |
| 11-405-5330 Training Supplies               | 2,500                     | -                         | -                | 2,500                  | 100%                   |          |
| 11-405-5340 Uniforms                        | 42,204                    | 8,000                     | 18,043           | 34,204                 | 428%                   |          |
| 11-405-5350 Safety Supplies                 | 10,000                    | 2,000                     | 1,042            | 8,000                  | 400%                   |          |
| 11-405-5351 Medical Supplies                | 10,000                    | 10,000                    | -                | -                      | 0%                     |          |
| 11-405-5370 Vehicle Fuel                    | 18,000                    | 18,000                    | 22,109           | -                      | 0%                     |          |
| 11-405-5371 Vehicle Tires                   | 5,000                     | -                         | -                | 5,000                  | 100%                   |          |
| 11-405-5372 Vehicle Lubricants              | 3,000                     | -                         | -                | 3,000                  | 100%                   |          |
| 11-405-5380 Software                        | 18,898                    | -                         | -                | 18,898                 | 100%                   |          |
| 11-405-5390 Other Supplies                  | 4,090                     | 2,500                     | 1,914            | 1,590                  | 64%                    |          |
| <b>Total Supplies</b>                       | <b>214,977</b>            | <b>117,000</b>            | <b>65,044</b>    | <b>97,977</b>          | <b>84%</b>             |          |
| <b>Contractual Services</b>                 |                           |                           |                  |                        |                        |          |
| 11-405-5410 Professional Services           | 8,000                     | 12,200                    | 5,955            | (4,200)                | -34%                   |          |
| 11-405-5420 Attorney Fees                   | 5,000                     | 1,200                     | 371              | 3,800                  | 317%                   |          |
| 11-405-5440 Other Services                  | 88,876                    | 33,448                    | 33,448           | 55,428                 | 166%                   |          |
| <b>Total Contractual Services</b>           | <b>101,876</b>            | <b>46,848</b>             | <b>39,774</b>    | <b>55,028</b>          | <b>117%</b>            |          |
| <b>Operating Costs</b>                      |                           |                           |                  |                        |                        |          |
| 11-405-5511 Data Processing                 | -                         | 37,071                    | 21,506           | (37,071)               | -100%                  |          |
| 11-405-5514 Employee Training               | 12,500                    | 13,800                    | 8,648            | (1,300)                | -9%                    |          |
| 11-405-5515 Employee Travel                 | 8,000                     | 9,500                     | 1,946            | (1,500)                | -16%                   |          |
| 11-405-5518 Postage                         | 200                       | 150                       | 142              | 50                     | 33%                    |          |
| 11-405-5519 Utilities                       | -                         | 32,000                    | 30,638           | (32,000)               | -100%                  |          |
| 11-405-5521 Telecommunications              | 14,956                    | 10,800                    | 8,716            | 4,156                  | 38%                    |          |
| 11-405-5522 Subscription and Dues           | 20,600                    | 10,600                    | 5,296            | 10,000                 | 94%                    |          |
| 11-405-5523 Insurance Premiums              | 69,700                    | 101,974                   | 46,513           | (32,274)               | -32%                   |          |
| 11-405-5524 Printing/Publishing/Advertising | 500                       | 4,000                     | 428              | (3,500)                | -88%                   |          |
| 11-405-5525 Rent Payments                   | 3,200                     | 18,500                    | 9,510            | (15,300)               | -83%                   |          |
| 11-405-5569 Radio Systems                   | -                         | 11,000                    | 5,954            | (11,000)               | -100%                  |          |
| 11-405-5570 Utilities: Electricity          | 23,000                    | -                         | 2,322            | 23,000                 | 100%                   |          |
| 11-405-5571 Utilities: Natural Gas          | 10,000                    | -                         | 842              | 10,000                 | 100%                   |          |
| 11-405-5572 Utilities: Water                | 6,000                     | -                         | 1,067            | 6,000                  | 100%                   |          |
| 11-405-5580 Repairs and Maintenance         | 22,000                    | 35,000                    | 29,659           | (13,000)               | -37%                   |          |
| 11-405-5590 Other Operating Costs           | 25,000                    | 7,000                     | 2,244            | 18,000                 | 257%                   |          |
| <b>Total Operating Costs</b>                | <b>215,656</b>            | <b>291,395</b>            | <b>175,431</b>   | <b>(75,739)</b>        | <b>-26%</b>            |          |
| <b>Capital Purchases</b>                    |                           |                           |                  |                        |                        |          |
| 11-405-5610 Public Safety Radio Upgrade     | 20,347                    | 436,763                   | 416,416          | (416,416)              | -95%                   |          |
| 11-405-5661 Vehicles                        | 994,733                   | 250,528                   | 3,137            | 744,205                | 297%                   |          |
| 11-405-5670 Machinery and Equipment         | 104,352                   | 31,355                    | -                | 72,997                 | 233%                   |          |
| <b>Total Capital Purchases</b>              | <b>1,119,432</b>          | <b>718,646</b>            | <b>419,553</b>   | <b>400,786</b>         | <b>56%</b>             |          |
| <b>Total Fire Department Expenditures</b>   | <b>\$ 4,873,199</b>       | <b>3,906,371</b>          | <b>3,008,076</b> | <b>966,828</b>         | <b>25%</b>             |          |

STATE OF NEW MEXICO  
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June 30, 2023

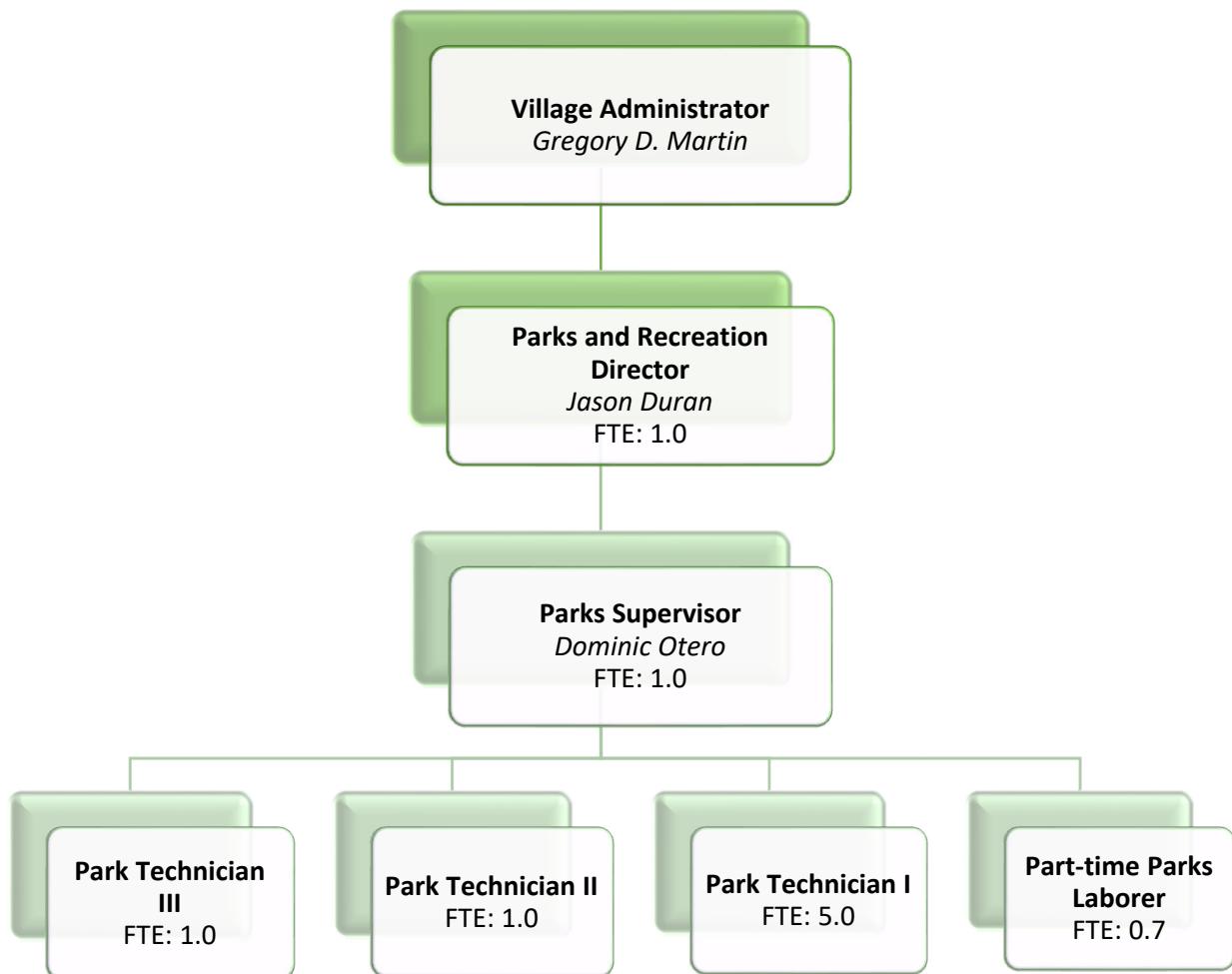
**Parks and Recreation Department**



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Total FTE: 9.7

**Parks Division**



**STATE OF NEW MEXICO  
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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.

**Priorities:**

- Provide parks with activities for all age groups and abilities, equally distributed throughout the community.
- Add capacity at existing parks by expanding facilities to accommodate increased population.
- Cooperate with other public and private agencies, and with private landowners to set aside land and resources necessary to provide high quality, convenient park and recreation facilities before the most suitable sites are lost to development.
- Develop athletic facilities that meet the highest quality competitive playing standards and requirements for all age groups, skill levels, and recreational interests.
- Where appropriate, subject to available funding, replace aging park amenities.
- Provide operation and maintenance to insure safe, serviceable, and functional parks and facilities.

**Goals & Objectives:**

- Maintain a clean and safe environment for youth, elderly, and persons with special needs, to recreate.
- Expand current parks and recreation 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.

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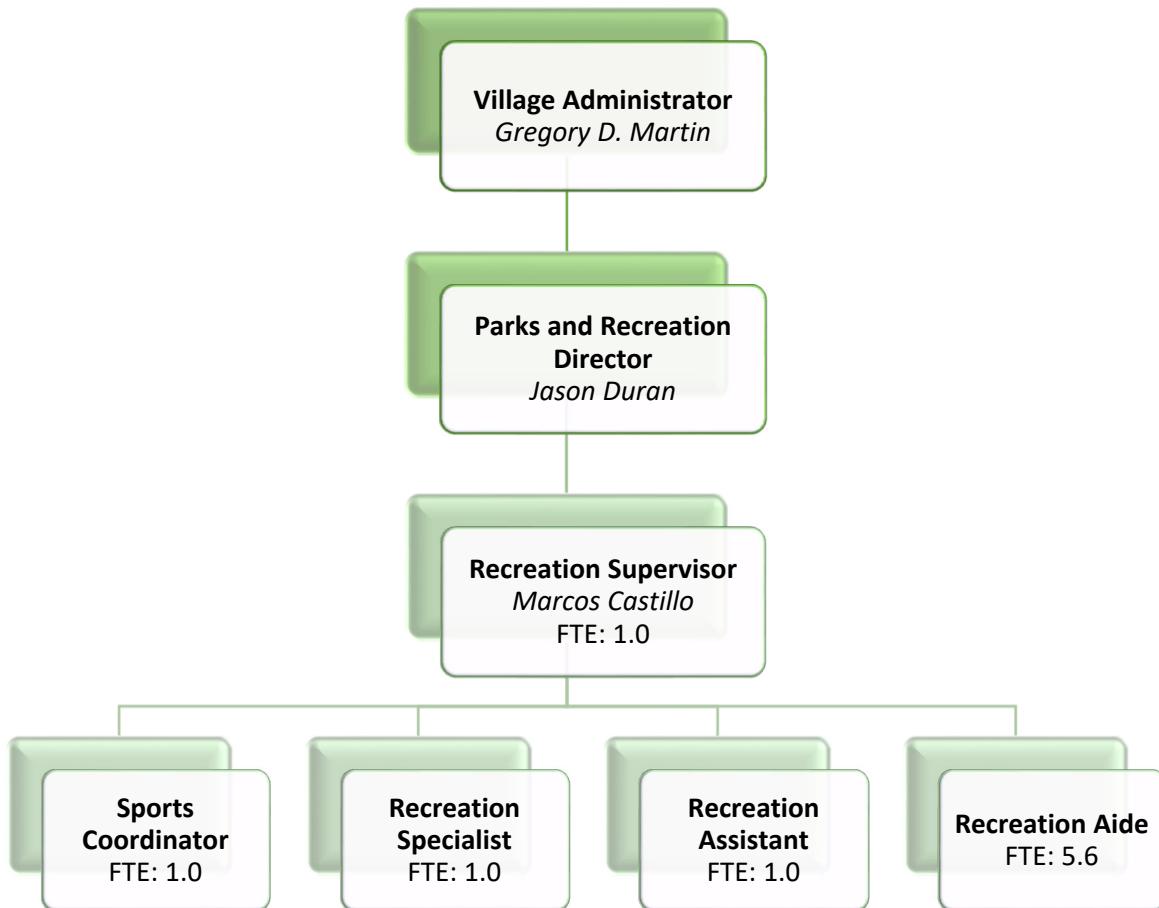
General Fund (11)  
 Parks & Recreation Department  
 Parks Division (441)

|   | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                   |                           |                           |                  |                        |                        |          |
| 11-441-5120 Salaries: Full-Time Positions   | \$ 372,383                | 362,052                   | 326,451          | 10,331                 | 3%                     |          |
| 11-441-5130 Salaries: Part-Time Positions   | 22,334                    | 20,868                    | 2,121            | 1,466                  | 7%                     |          |
| 11-441-5180 Salaries: Other Wages           | -                         | 1,843                     | 1,843            | (1,843)                | -100%                  |          |
| 11-441-5190 Salaries: Overtime              | -                         | 15,563                    | 20,411           | (15,563)               | -100%                  |          |
| <b>Total Salaries and Wages</b>             | <b>394,717</b>            | <b>400,326</b>            | <b>350,826</b>   | <b>(5,609)</b>         | <b>-1%</b>             |          |
| <b>Employee Benefits</b>                    |                           |                           |                  |                        |                        |          |
| 11-441-5210 FICA: Social Security           | 24,473                    | 23,741                    | 20,450           | 732                    | 3%                     |          |
| 11-441-5211 FICA: Medicare                  | 5,724                     | 5,553                     | 4,783            | 171                    | 3%                     |          |
| 11-441-5220 Retirement                      | 80,421                    | 75,129                    | 62,232           | 5,292                  | 7%                     |          |
| 11-441-5221 Retiree Health Care             | 15,789                    | 15,317                    | 10,948           | 472                    | 3%                     |          |
| 11-441-5230 Health and Medical Premiums     | 70,629                    | 60,265                    | 53,219           | 10,364                 | 17%                    |          |
| 11-441-5231 Dental Insurance Premiums       | 2,849                     | 2,849                     | 2,525            | -                      | 0%                     |          |
| 11-441-5232 Life Insurance Premiums         | 260                       | 364                       | (303)            | (104)                  | -29%                   |          |
| 11-441-5233 Disability Insurance Premiums   | 81                        | 1,521                     | 796              | (1,440)                | -95%                   |          |
| 11-441-5240 Unemployment Compensation       | 1,303                     | 1,264                     | 763              | 39                     | 3%                     |          |
| 11-441-5250 Workers Compensation Premium    | 92                        | 92                        | 86               | -                      | 0%                     |          |
| <b>Total Employee Benefits</b>              | <b>201,621</b>            | <b>186,095</b>            | <b>155,499</b>   | <b>15,526</b>          | <b>8%</b>              |          |
| <b>Supplies</b>                             |                           |                           |                  |                        |                        |          |
| 11-441-5310 General Office Supplies         | 2,000                     | 2,000                     | 2,071            | -                      | 0%                     |          |
| 11-441-5312 Janitorial Supplies             | 8,000                     | 5,000                     | 3,529            | 3,000                  | 60%                    |          |
| 11-441-5313 Field Supplies                  | 18,000                    | -                         | -                | 18,000                 | 100%                   |          |
| 11-441-5314 Maintenance Supplies            | 40,000                    | -                         | -                | 40,000                 | 100%                   |          |
| 11-441-5320 Furniture/Fixtures/Equipment    | 20,000                    | 18,000                    | 15,910           | 2,000                  | 11%                    |          |
| 11-441-5330 Training Supplies               | 500                       | -                         | -                | 500                    | 100%                   |          |
| 11-441-5340 Uniforms                        | 6,000                     | 5,000                     | 4,785            | 1,000                  | 20%                    |          |
| 11-441-5350 Safety Supplies                 | 3,500                     | 3,500                     | 2,257            | -                      | 0%                     |          |
| 11-441-5351 Medical Supplies                | 500                       | -                         | -                | 500                    | 100%                   |          |
| 11-441-5370 Vehicle Fuel                    | 15,000                    | 15,000                    | 17,539           | -                      | 0%                     |          |
| 11-441-5371 Vehicle Tires                   | 2,500                     | -                         | -                | 2,500                  | 100%                   |          |
| 11-441-5372 Vehicle Lubricants              | 2,500                     | -                         | -                | 2,500                  | 100%                   |          |
| 11-441-5380 Software                        | 5,000                     | -                         | -                | 5,000                  | 100%                   |          |
| 11-441-5390 Other Supplies                  | 1,000                     | -                         | -                | 1,000                  | 100%                   |          |
| <b>Total Supplies</b>                       | <b>124,500</b>            | <b>48,500</b>             | <b>46,091</b>    | <b>76,000</b>          | <b>157%</b>            |          |
| <b>Contractual Services</b>                 |                           |                           |                  |                        |                        |          |
| 11-441-5410 Professional Services           | 20,000                    | 11,000                    | 3,455            | 9,000                  | 82%                    |          |
| 11-441-5440 Other Services                  | 1,200                     | -                         | -                | 1,200                  | 100%                   |          |
| <b>Total Contractual Services</b>           | <b>21,200</b>             | <b>11,000</b>             | <b>3,455</b>     | <b>10,200</b>          | <b>93%</b>             |          |
| <b>Operating Costs</b>                      |                           |                           |                  |                        |                        |          |
| 11-441-5511 Data Processing                 | -                         | 8,925                     | 8,262            | (8,925)                | -100%                  |          |
| 11-441-5514 Employee Training               | 2,000                     | 1,500                     | 2,383            | 500                    | 33%                    |          |
| 11-441-5515 Employee Travel                 | 2,500                     | 1,500                     | 738              | 1,000                  | 67%                    |          |
| 11-441-5518 Postage                         | 500                       | -                         | 226              | 500                    | 100%                   |          |
| 11-441-5519 Utilities                       | -                         | 400,000                   | 225,789          | (400,000)              | -100%                  |          |
| 11-441-5521 Telecommunications              | 10,000                    | 10,000                    | 8,149            | -                      | 0%                     |          |
| 11-441-5523 Insurance Premiums              | 25,700                    | 34,930                    | 16,640           | (9,230)                | -26%                   |          |
| 11-441-5524 Printing/Publishing/Advertising | 1,000                     | 500                       | 156              | 500                    | 100%                   |          |
| 11-441-5570 Utilities: Electricity          | 61,000                    | -                         | 13,403           | 61,000                 | 100%                   |          |
| 11-441-5571 Utilities: Natural Gas          | 10,000                    | -                         | 578              | 10,000                 | 100%                   |          |
| 11-441-5572 Utilities: Water                | 310,000                   | -                         | 51,583           | 310,000                | 100%                   |          |
| 11-441-5580 Repairs and Maintenance         | 170,000                   | 183,000                   | 154,139          | (13,000)               | -7%                    |          |
| 11-441-5590 Other Operating Costs           | 1,200                     | 1,000                     | 803              | 200                    | 20%                    |          |
| <b>Total Operating Costs</b>                | <b>593,900</b>            | <b>641,355</b>            | <b>482,849</b>   | <b>(47,455)</b>        | <b>-7%</b>             |          |
| <b>Capital Purchases</b>                    |                           |                           |                  |                        |                        |          |
| 11-441-5601 Park Improvements               | -                         | 52,452                    | 38,823           | (52,452)               | -100%                  |          |
| 11-441-5603 Buildings                       | 590,350                   | 590,350                   | 280,786          | -                      | 0%                     |          |
| 11-441-5661 Vehicles                        | 50,000                    | 84,127                    | 46,127           | (34,127)               | -41%                   |          |
| 11-441-5670 Machinery and Equipment         | 11,500                    | 119,500                   | 7,150            | (108,000)              | -90%                   |          |
| <b>Total Capital Purchases</b>              | <b>651,850</b>            | <b>846,429</b>            | <b>372,886</b>   | <b>(194,579)</b>       | <b>-23%</b>            |          |
| <b>Total Parks Division Expenditures</b>    | <b>\$ 1,987,788</b>       | <b>2,133,705</b>          | <b>1,411,606</b> | <b>(145,917)</b>       | <b>-7%</b>             |          |

STATE OF NEW MEXICO  
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Total FTE: 9.6

**Recreation Division**



**STATE OF NEW MEXICO  
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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 owns and operates 18 parks encompassing 120.55 acres, 2,600 acres of open space with trails, one multi-generational center, and one recreation center, for its recreation needs.

**Priorities:**

- Provide high-quality recreational programs and services throughout the community that provide fun, educational, accessible and safe environments for people of all ages and abilities.
- Support arts and crafts, classroom instruction in music and dance, physical conditioning, and health care. Provide meeting facilities, after-school, and other program activities for all cultural, age, physical, and income groups in the community.
- Support basketball, volleyball, tennis, soccer, baseball, softball, and other instructional programs for all age, skill level, and income groups in the community.
- Maintain and expand multiple-use indoor recreation centers that provide aquatic, gymnasiums, physical conditioning, and program rooms for all age groups, skill levels, and community interests on a year-round basis.

**Goals & Objectives:**

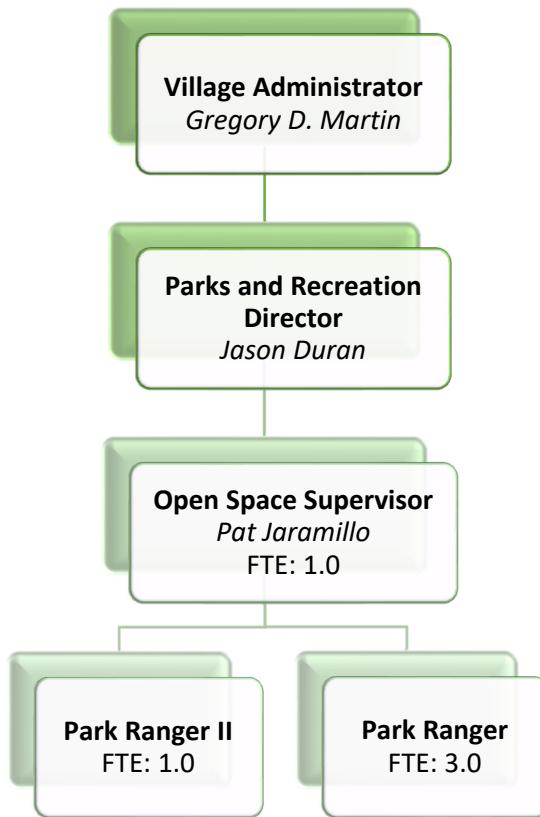
- Maintain a clean and safe environment for youth, elderly, and persons with special needs, to recreate.
- Expand current facilities to accommodate a growing community.
- Purchase and maintain recreation and facility equipment that meets federal, state and local codes.
- Offer affordable and quality recreational, physical and cultural opportunities for youth, adults and seniors.
- Partner 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<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                     |                           |                           |                |                        |                        |          |
| 11-442-5120 Salaries: Full-Time Positions     | \$ 172,183                | 164,479                   | 147,718        | 7,704                  | 5%                     |          |
| 11-442-5130 Salaries: Part-Time Positions     | 162,487                   | 157,194                   | 142,716        | 5,293                  | 3%                     |          |
| 11-442-5140 Salaries: Temporary Positions     | 38,016                    | 33,984                    | 37,821         | 4,032                  | 12%                    |          |
| 11-442-5190 Salaries: Overtime                | 7,200                     | 7,200                     | 6,489          | -                      | 0%                     |          |
| <b>Total Salaries and Wages</b>               | <b>379,886</b>            | <b>362,857</b>            | <b>334,744</b> | <b>17,029</b>          | <b>5%</b>              |          |
| <b>Employee Benefits</b>                      |                           |                           |                |                        |                        |          |
| 11-442-5210 FICA: Social Security             | 23,107                    | 22,051                    | 20,907         | 1,056                  | 5%                     |          |
| 11-442-5211 FICA: Medicare                    | 5,404                     | 5,158                     | 4,890          | 246                    | 5%                     |          |
| 11-442-5220 Retirement                        | 66,263                    | 61,736                    | 56,624         | 4,527                  | 7%                     |          |
| 11-442-5221 Retiree Health Care               | 13,387                    | 12,867                    | 5,013          | 520                    | 4%                     |          |
| 11-442-5230 Health and Medical Premiums       | 51,740                    | 32,364                    | 32,249         | 19,376                 | 60%                    |          |
| 11-442-5231 Dental Insurance Premiums         | 1,855                     | 2,066                     | 1,204          | (211)                  | -10%                   |          |
| 11-442-5232 Life Insurance Premiums           | 312                       | 437                       | 86             | (125)                  | -29%                   |          |
| 11-442-5233 Disability Insurance Premiums     | 38                        | 691                       | 380            | (653)                  | -95%                   |          |
| 11-442-5240 Unemployment Compensation         | 1,230                     | 1,174                     | 968            | 56                     | 5%                     |          |
| 11-442-5250 Workers Compensation Premium      | 113                       | 129                       | 103            | (16)                   | -12%                   |          |
| 11-442-5260 Tuition Reimbursement             | 12,000                    | 12,000                    | 8,672          | -                      | 0%                     |          |
| 11-442-5290 Other Employee Benefits           | 240                       | 240                       | -              | -                      | 0%                     |          |
| <b>Total Employee Benefits</b>                | <b>175,689</b>            | <b>150,913</b>            | <b>131,096</b> | <b>24,776</b>          | <b>16%</b>             |          |
| <b>Supplies</b>                               |                           |                           |                |                        |                        |          |
| 11-442-5310 General Office Supplies           | 5,000                     | 10,000                    | 3,223          | (5,000)                | -50%                   |          |
| 11-442-5312 Janitorial Supplies               | 10,000                    | 6,000                     | 1,590          | 4,000                  | 67%                    |          |
| 11-442-5314 Maintenance Supplies              | 40,000                    | -                         | -              | 40,000                 | 100%                   |          |
| 11-442-5320 Furniture/Fixtures/Equipment      | 100,000                   | 2,000                     | 8,017          | 98,000                 | 4900%                  |          |
| 11-442-5330 Training Supplies                 | 500                       | -                         | -              | 500                    | 100%                   |          |
| 11-442-5340 Uniforms                          | 3,000                     | 3,000                     | 1,138          | -                      | 0%                     |          |
| 11-442-5350 Safety Supplies                   | 1,000                     | 1,000                     | 439            | -                      | 0%                     |          |
| 11-442-5351 Medical Supplies                  | 2,000                     | -                         | -              | 2,000                  | 100%                   |          |
| 11-442-5370 Vehicle Fuel                      | 3,500                     | 3,000                     | 2,572          | 500                    | 17%                    |          |
| 11-442-5371 Vehicle Tires                     | 3,000                     | -                         | -              | 3,000                  | 100%                   |          |
| 11-442-5372 Vehicle Lubricants                | 3,000                     | -                         | -              | 3,000                  | 100%                   |          |
| 11-442-5380 Software                          | 15,000                    | -                         | -              | 15,000                 | 100%                   |          |
| 11-442-5390 Other Supplies                    | 1,500                     | -                         | -              | 1,500                  | 100%                   |          |
| <b>Total Supplies</b>                         | <b>187,500</b>            | <b>25,000</b>             | <b>16,979</b>  | <b>162,500</b>         | <b>650%</b>            |          |
| <b>Contractual Services</b>                   |                           |                           |                |                        |                        |          |
| 11-442-5410 Professional Services             | 5,000                     | -                         | -              | 5,000                  | 100%                   |          |
| 11-442-5440 Other Services                    | 80,000                    | 70,000                    | 40,605         | 10,000                 | 14%                    |          |
| <b>Total Contractual Services</b>             | <b>85,000</b>             | <b>70,000</b>             | <b>40,605</b>  | <b>15,000</b>          | <b>21%</b>             |          |
| <b>Operating Costs</b>                        |                           |                           |                |                        |                        |          |
| 11-442-5503 Summer Recreation Program         | -                         | 31,000                    | 10,766         | (31,000)               | -100%                  |          |
| 11-442-5511 Data Processing                   | -                         | 15,823                    | 5,661          | (15,823)               | -100%                  |          |
| 11-442-5514 Employee Training                 | 5,000                     | 4,000                     | 2,018          | 1,000                  | 25%                    |          |
| 11-442-5515 Employee Travel                   | 2,000                     | 2,000                     | -              | -                      | 0%                     |          |
| 11-442-5521 Telecommunications                | 4,407                     | 3,000                     | 3,827          | 1,407                  | 47%                    |          |
| 11-442-5523 Insurance Premiums                | 21,800                    | 29,809                    | 9,241          | (8,009)                | -27%                   |          |
| 11-442-5524 Printing/Publishing/Advertising   | 2,500                     | 2,500                     | 1,044          | -                      | 0%                     |          |
| 11-442-5580 Repairs and Maintenance           | 80,000                    | 51,774                    | 38,273         | 28,226                 | 55%                    |          |
| 11-442-5590 Other Operating Costs             | 2,000                     | 1,700                     | 1,422          | 300                    | 18%                    |          |
| <b>Total Operating Costs</b>                  | <b>117,707</b>            | <b>141,606</b>            | <b>72,252</b>  | <b>(23,899)</b>        | <b>-17%</b>            |          |
| <b>Capital Purchases</b>                      |                           |                           |                |                        |                        |          |
| 11-442-5661 Vehicles                          | 50,000                    | -                         | -              | 50,000                 | 100%                   |          |
| <b>Total Capital Purchases</b>                | <b>50,000</b>             | <b>-</b>                  | <b>-</b>       | <b>50,000</b>          | <b>0%</b>              |          |
| <b>Total Recreation Division Expenditures</b> | <b>\$ 995,782</b>         | <b>750,376</b>            | <b>595,676</b> | <b>245,406</b>         | <b>33%</b>             |          |

### Open Space Division



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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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, containing numerous trails and drainage facilities.

**Priorities:**

- Provide an interconnected system of high-quality, accessible multi-use trails that offer diverse healthy outdoor experiences within a rich variety of landscapes and natural habitats, accessing significant environmental features, public facilities and developed local neighborhoods. Where appropriate, permit multiple uses of trails, including walking, running, bicycling, and horseback riding.
- Develop trail improvements to a design and development standard that facilitates maintenance and security.
- Facilitate community involvement and stewardship through programming and events that provides the public opportunities to participate and volunteer at local parks and open space.
- Promote the proper usage of Off-Highway Vehicles within the Village of Los Lunas through education and training.

**Goals & Objectives:**

- Expand current open space lands to accommodate a growing community.
- Maintain a clean and safe open space and parklands for youth, adults, elderly and persons with special needs, to recreate.
- 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  
 VILLAGE OF LOS LUNAS  
 Approved Budget  
 June 30, 2023

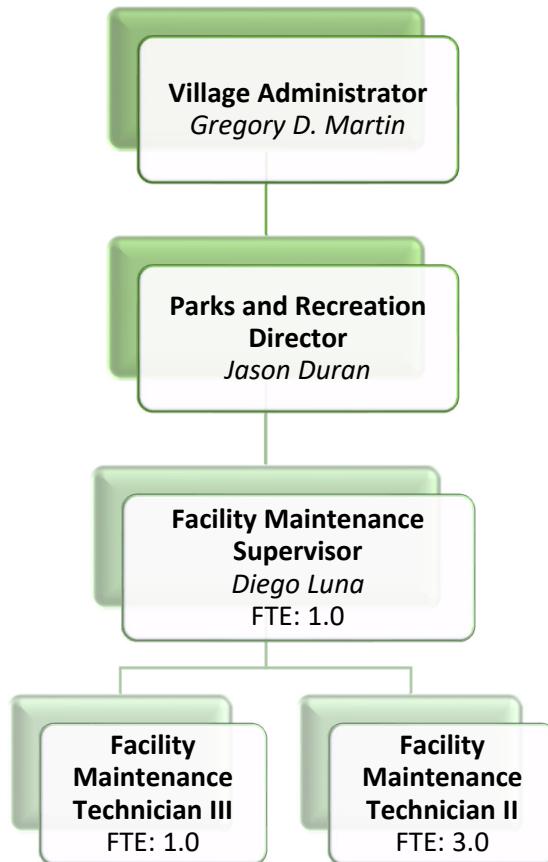
General Fund (11)  
 Parks & Recreation Department  
 Open Space Division (443)

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                     |                           |                           |                |                        |                        |          |
| 11-443-5120 Salaries: Full-Time Positions     | \$ 224,162                | 178,747                   | 171,678        | 45,415                 | 25%                    |          |
| 11-443-5180 Salaries: Other Wages             | 1,996                     | 1,996                     | 1,996          | -                      | 0%                     |          |
| 11-443-5190 Salaries: Overtime                | 31,000                    | 16,000                    | 26,046         | 15,000                 | 94%                    |          |
| <b>Total Salaries and Wages</b>               | <b>257,158</b>            | <b>196,743</b>            | <b>199,720</b> | <b>60,415</b>          | <b>31%</b>             |          |
| <b>Employee Benefits</b>                      |                           |                           |                |                        |                        |          |
| 11-443-5210 FICA: Social Security             | 13,899                    | 11,083                    | 12,292         | 2,816                  | 25%                    |          |
| 11-443-5211 FICA: Medicare                    | 3,251                     | 2,592                     | 2,875          | 659                    | 25%                    |          |
| 11-443-5220 Retirement                        | 45,842                    | 35,071                    | 32,999         | 10,771                 | 31%                    |          |
| 11-443-5221 Retiree Health Care               | 8,967                     | 7,150                     | 5,730          | 1,817                  | 25%                    |          |
| 11-443-5230 Health and Medical Premiums       | 58,574                    | 33,733                    | 32,888         | 24,841                 | 74%                    |          |
| 11-443-5231 Dental Insurance Premiums         | 1,855                     | 1,142                     | 1,224          | 713                    | 62%                    |          |
| 11-443-5232 Life Insurance Premiums           | 130                       | 146                       | 71             | (16)                   | -11%                   |          |
| 11-443-5233 Disability Insurance Premiums     | 49                        | 751                       | 400            | (702)                  | -93%                   |          |
| 11-443-5240 Unemployment Compensation         | 740                       | 590                       | 367            | 150                    | 25%                    |          |
| 11-443-5250 Workers Compensation Premium      | 46                        | 37                        | 35             | 9                      | 24%                    |          |
| 11-443-5260 Tuition Reimbursement             | 12,000                    | 12,000                    | 6,815          | -                      | 0%                     |          |
| 11-443-5290 Other Employee Benefits           | 480                       | 480                       | 298            | -                      | 0%                     |          |
| <b>Total Employee Benefits</b>                | <b>145,833</b>            | <b>104,775</b>            | <b>95,994</b>  | <b>41,058</b>          | <b>39%</b>             |          |
| <b>Supplies</b>                               |                           |                           |                |                        |                        |          |
| 11-443-5310 General Office Supplies           | 1,000                     | 2,000                     | 91             | (1,000)                | -50%                   |          |
| 11-443-5312 Janitorial Supplies               | 2,000                     | -                         | -              | 2,000                  | 100%                   |          |
| 11-443-5313 Field Supplies                    | 7,500                     | -                         | -              | 7,500                  | 100%                   |          |
| 11-443-5314 Maintenance Supplies              | 10,000                    | -                         | -              | 10,000                 | 100%                   |          |
| 11-443-5320 Furniture/Fixtures/Equipment      | 76,750                    | 7,500                     | 4,890          | 69,250                 | 923%                   |          |
| 11-443-5330 Training Supplies                 | 500                       | -                         | -              | 500                    | 100%                   |          |
| 11-443-5340 Uniforms                          | 18,000                    | 5,000                     | 3,783          | 13,000                 | 260%                   |          |
| 11-443-5350 Safety Supplies                   | 22,000                    | 7,000                     | 7,056          | 15,000                 | 214%                   |          |
| 11-443-5351 Medical Supplies                  | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-443-5370 Vehicle Fuel                      | 10,000                    | 8,000                     | 8,568          | 2,000                  | 25%                    |          |
| 11-443-5371 Vehicle Tires                     | 2,500                     | -                         | -              | 2,500                  | 100%                   |          |
| 11-443-5372 Vehicle Lubricants                | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-443-5380 Software                          | 2,896                     | -                         | -              | 2,896                  | 100%                   |          |
| 11-443-5390 Other Supplies                    | 2,000                     | -                         | -              | 2,000                  | 100%                   |          |
| <b>Total Supplies</b>                         | <b>157,146</b>            | <b>29,500</b>             | <b>24,388</b>  | <b>127,646</b>         | <b>433%</b>            |          |
| <b>Contractual Services</b>                   |                           |                           |                |                        |                        |          |
| 11-443-5410 Professional Services             | -                         | 11,000                    | -              | (11,000)               | -100%                  |          |
| <b>Total Contractual Services</b>             | <b>-</b>                  | <b>11,000</b>             | <b>-</b>       | <b>(11,000)</b>        | <b>-100%</b>           |          |
| <b>Operating Costs</b>                        |                           |                           |                |                        |                        |          |
| 11-443-5511 Data Processing                   | -                         | 8,010                     | 5,989          | (8,010)                | -100%                  |          |
| 11-443-5514 Employee Training                 | 5,000                     | 5,000                     | 1,270          | -                      | 0%                     |          |
| 11-443-5515 Employee Travel                   | 2,000                     | 2,000                     | 688            | -                      | 0%                     |          |
| 11-443-5521 Telecommunications                | 5,507                     | 5,000                     | 4,196          | 507                    | 10%                    |          |
| 11-443-5523 Insurance Premiums                | 9,200                     | 16,762                    | 13,014         | (7,562)                | -45%                   |          |
| 11-443-5524 Printing/Publishing/Advertising   | 500                       | 500                       | -              | -                      | 0%                     |          |
| 11-443-5580 Repairs and Maintenance           | 15,000                    | 27,500                    | 18,439         | (12,500)               | -45%                   |          |
| 11-443-5590 Other Operating Costs             | 1,200                     | 500                       | 173            | 700                    | 140%                   |          |
| <b>Total Operating Costs</b>                  | <b>38,407</b>             | <b>65,272</b>             | <b>43,769</b>  | <b>(26,865)</b>        | <b>-41%</b>            |          |
| <b>Capital Purchases</b>                      |                           |                           |                |                        |                        |          |
| 11-443-5661 Vehicles                          | -                         | 6,500                     | 18,365         | (6,500)                | -100%                  |          |
| 11-443-5670 Machinery and Equipment           | 25,000                    | -                         | -              | 25,000                 | 100%                   |          |
| <b>Total Capital Purchases</b>                | <b>25,000</b>             | <b>6,500</b>              | <b>18,365</b>  | <b>18,500</b>          | <b>285%</b>            |          |
| <b>Total Open Space Division Expenditures</b> | <b>\$ 623,544</b>         | <b>413,790</b>            | <b>382,236</b> | <b>209,754</b>         | <b>51%</b>             |          |

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023

Total FTE: 5.0

**Facility Maintenance Division**



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
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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, facility maintenance 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.

**Priorities:**

- Develop facilities that reduce overall facility maintenance and operation requirements and costs.
- Minimize equipment failure and production downtime.
- Develop a maintenance management system to estimate and plan for life-cycle maintenance and replacement costs.

**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.

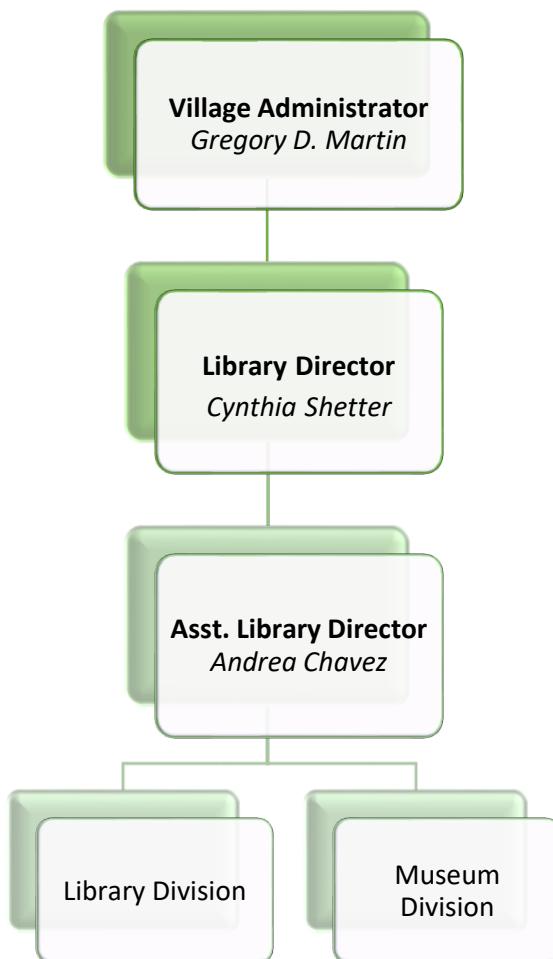
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
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General Fund (11)  
 Parks & Recreation Department  
 Facility Maintenance Division (444)

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                               |                           |                           |                |                        |                        |          |
| 11-444-5120 Salaries: Full-Time Positions               | \$ 202,530                | 193,826                   | 183,749        | 8,704                  | 4%                     |          |
| 11-444-5190 Salaries: Overtime                          | 10,000                    | 10,000                    | 10,933         | -                      | 0%                     |          |
| <b>Total Salaries and Wages</b>                         | <b>212,530</b>            | <b>203,826</b>            | <b>194,682</b> | <b>8,704</b>           | <b>4%</b>              |          |
| <b>Employee Benefits</b>                                |                           |                           |                |                        |                        |          |
| 11-444-5210 FICA: Social Security                       | 12,557                    | 12,018                    | 12,144         | 539                    | 4%                     |          |
| 11-444-5211 FICA: Medicare                              | 2,937                     | 2,811                     | 2,840          | 126                    | 4%                     |          |
| 11-444-5220 Retirement                                  | 41,418                    | 38,029                    | 35,502         | 3,389                  | 9%                     |          |
| 11-444-5221 Retiree Health Care                         | 8,102                     | 7,754                     | 6,061          | 348                    | 4%                     |          |
| 11-444-5230 Health and Medical Premiums                 | 51,603                    | 44,026                    | 40,143         | 7,577                  | 17%                    |          |
| 11-444-5231 Dental Insurance Premiums                   | 1,781                     | 1,781                     | 1,450          | -                      | 0%                     |          |
| 11-444-5232 Life Insurance Premiums                     | 130                       | 182                       | 110            | (52)                   | -29%                   |          |
| 11-444-5233 Disability Insurance Premiums               | 44                        | 815                       | 419            | (771)                  | -95%                   |          |
| 11-444-5240 Unemployment Compensation                   | 669                       | 640                       | 455            | 29                     | 5%                     |          |
| 11-444-5250 Workers Compensation Premium                | 46                        | 46                        | 42             | -                      | 0%                     |          |
| <b>Total Employee Benefits</b>                          | <b>119,287</b>            | <b>108,102</b>            | <b>99,166</b>  | <b>11,185</b>          | <b>10%</b>             |          |
| <b>Supplies</b>   |                           |                           |                |                        |                        |          |
| 11-444-5310 General Office Supplies                     | 1,000                     | 1,000                     | 130            | -                      | 0%                     |          |
| 11-444-5312 Janitorial Supplies                         | 1,000                     | 4,000                     | 422            | (3,000)                | -75%                   |          |
| 11-444-5313 Field Supplies                              | 20,000                    | 13,000                    | 6,683          | 7,000                  | 54%                    |          |
| 11-444-5314 Maintenance Supplies                        | 55,000                    | -                         | -              | 55,000                 | 100%                   |          |
| 11-444-5320 Furniture/Fixtures/Equipment                | 15,000                    | 5,000                     | 5,332          | 10,000                 | 200%                   |          |
| 11-444-5330 Training Supplies                           | 500                       | -                         | -              | 500                    | 100%                   |          |
| 11-444-5340 Uniforms                                    | 4,000                     | 3,500                     | 2,464          | 500                    | 14%                    |          |
| 11-444-5350 Safety Supplies                             | 2,000                     | 2,000                     | 1,427          | -                      | 0%                     |          |
| 11-444-5370 Vehicle Fuel                                | 8,000                     | 7,000                     | 8,006          | 1,000                  | 14%                    |          |
| 11-444-5371 Vehicle Tires                               | 2,000                     | -                         | -              | 2,000                  | 100%                   |          |
| 11-444-5372 Vehicle Lubricants                          | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-444-5380 Software                                    | 4,979                     | -                         | -              | 4,979                  | 100%                   |          |
| 11-444-5390 Other Supplies                              | 1,500                     | -                         | -              | 1,500                  | 100%                   |          |
| <b>Total Supplies</b>                                   | <b>115,979</b>            | <b>35,500</b>             | <b>24,464</b>  | <b>80,479</b>          | <b>227%</b>            |          |
| <b>Contractual Services</b>                             |                           |                           |                |                        |                        |          |
| 11-444-5410 Professional Services                       | 100,000                   | -                         | -              | 100,000                | 100%                   |          |
| 11-444-5440 Other Services                              | 1,200                     | -                         | -              | 1,200                  | 100%                   |          |
| <b>Total Contractual Services</b>                       | <b>101,200</b>            | <b>-</b>                  | <b>-</b>       | <b>101,200</b>         | <b>100%</b>            |          |
| <b>Operating Costs</b>                                  |                           |                           |                |                        |                        |          |
| 11-444-5511 Data Processing                             | -                         | 4,569                     | 3,645          | (4,569)                | -100%                  |          |
| 11-444-5514 Employee Training                           | 2,500                     | 2,500                     | 909            | -                      | 0%                     |          |
| 11-444-5515 Employee Travel                             | 1,500                     | 1,500                     | (103)          | -                      | 0%                     |          |
| 11-444-5521 Telecommunications                          | 4,000                     | 4,000                     | 3,551          | -                      | 0%                     |          |
| 11-444-5523 Insurance Premiums                          | 10,000                    | 15,985                    | 7,654          | (5,985)                | -37%                   |          |
| 11-444-5524 Printing/Publishing/Advertising             | 500                       | 500                       | -              | -                      | 0%                     |          |
| 11-444-5580 Repairs and Maintenance                     | 30,000                    | 166,300                   | 70,489         | (136,300)              | -82%                   |          |
| 11-444-5590 Other Operating Costs                       | 1,200                     | 500                       | 128            | 700                    | 140%                   |          |
| <b>Total Operating Costs</b>                            | <b>49,700</b>             | <b>195,854</b>            | <b>86,273</b>  | <b>(146,154)</b>       | <b>-75%</b>            |          |
| <b>Capital Purchases</b>                                |                           |                           |                |                        |                        |          |
| 11-444-5661 Vehicles                                    | 107,000                   | 39,997                    | 39,997         | 67,003                 | 168%                   |          |
| <b>Total Capital Purchases</b>                          | <b>107,000</b>            | <b>39,997</b>             | <b>39,997</b>  | <b>67,003</b>          | <b>168%</b>            |          |
| <b>Total Facility Maintenance Division Expenditures</b> | <b>\$ 705,696</b>         | <b>583,279</b>            | <b>444,582</b> | <b>122,417</b>         | <b>21%</b>             |          |

**STATE OF NEW MEXICO  
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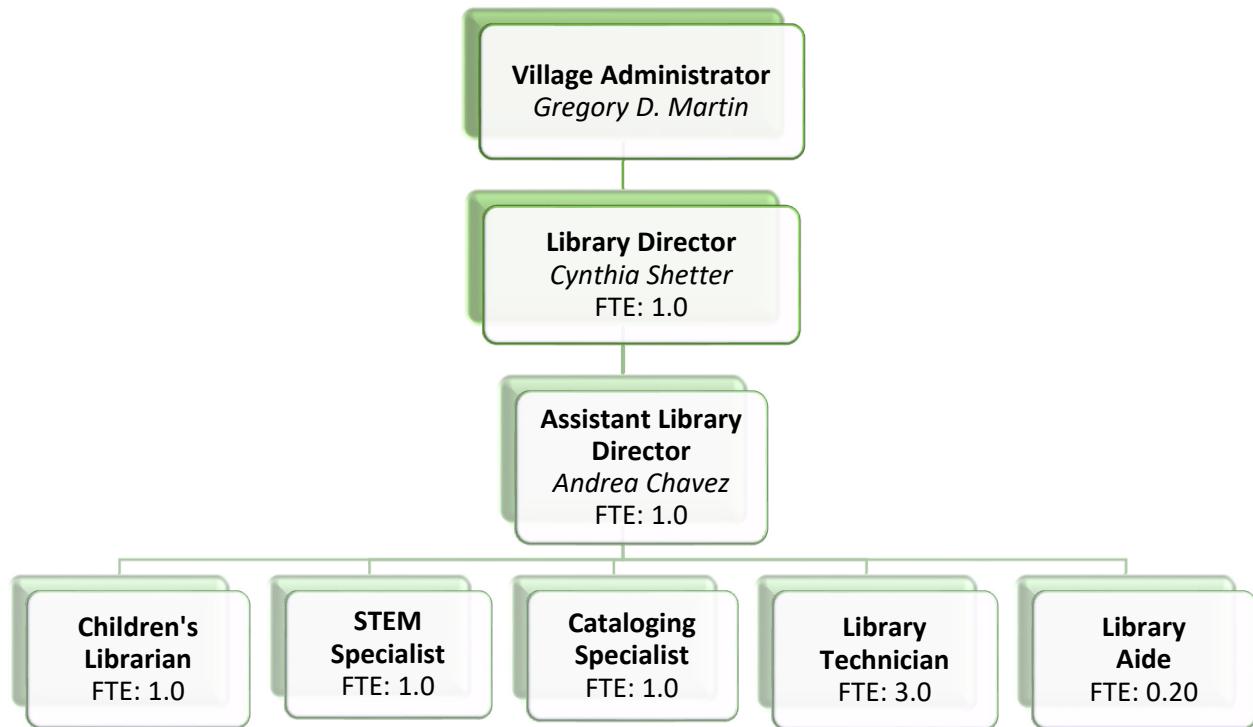
**Library Department**



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

Total FTE: 8.2

**Library Division**



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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## **Library Division**

**Mission:**

Bringing information, ideas, and people together to build a stronger community.

**Description:**

The Los Lunas Public Library will be the driving force behind a powerful culture of learning that will inspire patrons from all walks of life to continually learn, share, and seek out new knowledge in ways that are beneficial to themselves, their community, and the world.

**Priorities:**

- Customer Service People are our top priority. We offer welcoming, personalized service to everyone who visits us in person, online, and by telephone.
- Education & Discovery Providing residents with the educational and recreational experiences needed to succeed as citizens, students, and parents.
- Innovation Embracing technology and understanding our communities. We seize opportunities to contribute toward a healthier and more vibrant Valencia County.
- Community Engagement Bringing people, organizations, and ideas together to build a stronger community.

**Goals & Objectives:**

- People First The library's positive organizational culture, commitment to customer service, and collaborative approach to serving all members of our community results in an outstanding library experience for everyone.
  - Create a positive, pro-active work culture exemplified by all staff working collaboratively with peers and management to continuously improve the library system and provide the best possible experience to every customer.
- A World of Information Connect patrons to information, experiences, and experts that help them learn, relax, and interact with others.
  - Provide information, resources, and educational opportunities that align with our community's needs and preferences by expanding current print and digital collections and providing public technology training that reflects the needs of all of our community members, including our youth, families, seniors, and Spanish-speaking population.
  - our library's customers.

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**Goals & Objectives (Continued):**

- ***A Partner in Education*** The library is an integral part of the K-12 and post-secondary educational system in Valencia County. Our partnerships with academic and other libraries ensure our success as an educational institution.
  - Partner with educators and leaders within the Los Lunas K-12 community and the University of New Mexico — Valencia Campus to contribute toward the education and the overall quality of life of children in Los Lunas and surrounding communities. Establish working relationships and collaborative agreements with public, academic, tribal, special libraries, and museums throughout New Mexico, resulting in expanded services.
- ***A Place to Learn and Play*** Educate and entertain our residents through the library's events, programs, and services to promote lifelong learning and community engagement and create shared experiences that forge stronger communities.
  - Provide educational and recreational experiences that spark lifelong learning, and help people succeed as citizens, students, and parents.
- ***Service Delivery Innovation*** Be a leader in developing and delivering innovative public programs and services.
  - Provide our residents with access to a variety of technologies and programming in order to acquire new skills, explore new possibilities, and make informed consumer decisions with technology.

STATE OF NEW MEXICO  
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General Fund (11)  
 Library Department  
 Library Division (408)

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                   |                           |                           |                |                        |                        |          |
| 11-408-5120 Salaries: Full-Time Positions   | \$ 385,362                | 326,966                   | 313,922        | 58,396                 | 18%                    |          |
| 11-408-5130 Salaries: Part-Time Positions   | 4,044                     | 13,697                    | 7,636          | (9,653)                | -70%                   |          |
| <b>Total Salaries and Wages</b>             | <b>389,406</b>            | <b>340,663</b>            | <b>321,558</b> | <b>48,743</b>          | <b>14%</b>             |          |
| <b>Employee Benefits</b>                    |                           |                           |                |                        |                        |          |
| 11-408-5210 FICA: Social Security           | 24,144                    | 20,521                    | 19,159         | 3,623                  | 18%                    |          |
| 11-408-5211 FICA: Medicare                  | 5,647                     | 4,800                     | 4,481          | 847                    | 18%                    |          |
| 11-408-5220 Retirement                      | 79,580                    | 64,151                    | 62,146         | 15,429                 | 24%                    |          |
| 11-408-5221 Retiree Health Care             | 15,577                    | 13,240                    | 10,808         | 2,337                  | 18%                    |          |
| 11-408-5230 Health and Medical Premiums     | 114,509                   | 81,461                    | 82,338         | 33,048                 | 41%                    |          |
| 11-408-5231 Dental Insurance Premiums       | 2,986                     | 2,273                     | 2,066          | 713                    | 31%                    |          |
| 11-408-5232 Life Insurance Premiums         | 234                       | 763                       | 167            | (529)                  | -69%                   |          |
| 11-408-5233 Disability Insurance Premiums   | 83                        | 1,374                     | 756            | (1,291)                | -94%                   |          |
| 11-408-5240 Unemployment Compensation       | 1,286                     | 1,093                     | 679            | 193                    | 18%                    |          |
| 11-408-5250 Workers Compensation Premium    | 83                        | 74                        | 71             | 9                      | 12%                    |          |
| 11-408-5260 Tuition Reimbursement           | -                         | 14,167                    | 12,071         | (14,167)               | -100%                  |          |
| 11-408-5290 Other Employee Benefits         | 1,920                     | 1,680                     | 573            | 240                    | 14%                    |          |
| <b>Total Employee Benefits</b>              | <b>246,049</b>            | <b>205,597</b>            | <b>195,315</b> | <b>40,452</b>          | <b>20%</b>             |          |
| <b>Supplies</b>                             |                           |                           |                |                        |                        |          |
| 11-408-5310 General Office Supplies         | 15,000                    | 20,840                    | 16,754         | (5,840)                | -28%                   |          |
| 11-408-5311 Kitchen Supplies                | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-408-5312 Janitorial Supplies             | 1,000                     | 9,300                     | 1,398          | (8,300)                | -89%                   |          |
| 11-408-5314 Maintenance Supplies            | 5,000                     | -                         | -              | 5,000                  | 100%                   |          |
| 11-408-5320 Furniture/Fixtures/Equipment    | 83,900                    | 3,000                     | -              | 80,900                 | 2697%                  |          |
| 11-408-5330 Training Supplies               | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-408-5340 Uniforms                        | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-408-5350 Safety Supplies                 | 2,000                     | -                         | -              | 2,000                  | 100%                   |          |
| 11-408-5360 Recreational Supplies           | 11,000                    | -                         | -              | 11,000                 | 100%                   |          |
| 11-408-5370 Vehicle Fuel                    | 1,500                     | -                         | 354            | 1,500                  | 100%                   |          |
| 11-408-5371 Vehicle Tires                   | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-408-5372 Vehicle Lubricants              | 500                       | -                         | -              | 500                    | 100%                   |          |
| 11-408-5380 Software                        | 37,653                    | -                         | -              | 37,653                 | 100%                   |          |
| 11-408-5390 Other Supplies                  | 84,190                    | -                         | -              | 84,190                 | 100%                   |          |
| 11-408-5570 Materials Allowance             | -                         | 55,372                    | 49,042         | (55,372)               | -100%                  |          |
| <b>Total Supplies</b>                       | <b>245,743</b>            | <b>88,512</b>             | <b>67,548</b>  | <b>157,231</b>         | <b>178%</b>            |          |
| <b>Contractual Services</b>                 |                           |                           |                |                        |                        |          |
| 11-408-5410 Professional Services           | 577,000                   | 78,430                    | 4,417          | 498,570                | 636%                   |          |
| 11-408-5420 Attorney Fees                   | 2,000                     | -                         | -              | 2,000                  | 100%                   |          |
| 11-408-5440 Other Services                  | 21,800                    | -                         | -              | 21,800                 | 100%                   |          |
| <b>Total Contractual Services</b>           | <b>600,800</b>            | <b>78,430</b>             | <b>4,417</b>   | <b>522,370</b>         | <b>666%</b>            |          |
| <b>Operating Costs</b>                      |                           |                           |                |                        |                        |          |
| 11-408-5511 Data Processing                 | -                         | 53,314                    | 46,853         | (53,314)               | -100%                  |          |
| 11-408-5514 Employee Training               | 4,700                     | 5,185                     | 3,632          | (485)                  | -9%                    |          |
| 11-408-5515 Employee Travel                 | 13,050                    | 9,300                     | 4,746          | 3,750                  | 40%                    |          |
| 11-408-5518 Postage                         | 2,000                     | 1,000                     | 218            | 1,000                  | 100%                   |          |
| 11-408-5519 Utilities                       | -                         | 19,400                    | 11,360         | (19,400)               | -100%                  |          |
| 11-408-5521 Telecommunications              | 13,450                    | 4,500                     | 2,690          | 8,950                  | 199%                   |          |
| 11-408-5522 Subscriptions and Dues          | 4,890                     | 3,335                     | 2,493          | 1,555                  | 47%                    |          |
| 11-408-5523 Insurance Premiums              | 14,200                    | 22,293                    | 9,983          | (8,093)                | -36%                   |          |
| 11-408-5524 Printing/Publishing/Advertising | 6,700                     | 6,700                     | 1,499          | -                      | 0%                     |          |
| 11-408-5525 Rent Payments                   | 6,400                     | 9,700                     | 6,157          | (3,300)                | -34%                   |          |
| 11-408-5570 Utilities: Electricity          | 14,000                    | -                         | -              | -                      | 100%                   |          |
| 11-408-5571 Utilities: Natural Gas          | 3,000                     | -                         | 82             | 3,000                  | 100%                   |          |
| 11-408-5572 Utilities: Water                | 2,000                     | -                         | 506            | 2,000                  | 100%                   |          |
| 11-408-5580 Repairs and Maintenance         | 10,000                    | 67,400                    | 8,132          | (57,400)               | -85%                   |          |
| 11-408-5590 Other Operating Costs           | 2,000                     | 10,400                    | 6,787          | (8,400)                | -81%                   |          |
| 11-408-5596 G.O. Bond Expenditures          | -                         | 79,793                    | 57,979         | (79,793)               | -100%                  |          |
| <b>Total Operating Costs</b>                | <b>96,390</b>             | <b>292,320</b>            | <b>163,117</b> | <b>(209,930)</b>       | <b>-72%</b>            |          |
| <b>Capital Purchases</b>                    |                           |                           |                |                        |                        |          |
| 11-408-5610 Land                            | 85,000                    | 85,000                    | -              | -                      | 0%                     |          |
| <b>Total Capital Purchases</b>              | <b>85,000</b>             | <b>85,000</b>             | <b>-</b>       | <b>-</b>               | <b>0%</b>              |          |
| <b>Total Library Division Expenditures</b>  | <b>\$ 1,663,388</b>       | <b>1,090,522</b>          | <b>751,955</b> | <b>558,866</b>         | <b>51%</b>             |          |

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

Total FTE: 3.1

**Museum Division**



**STATE OF NEW MEXICO  
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## **Museum Division**

**Mission:**

Provide cultural collections, exhibitions and programs that enable the museum's patrons to understand and learn from the past in ways that enrich their present lives and help them shape a better future.

**Description:**

The Los Lunas Museum of Heritage & Arts connects the present generation to the cultural arts and history of Los Lunas, surrounding communities, and the State of New Mexico, inspiring a deeper appreciation and understanding of the area's rich heritage.

**Priorities:**

- **Customer Service** People are our top priority. We offer welcoming, personalized service to everyone who visits us in person, online, and by telephone.
- **Education & Discovery** Providing and developing educational resources, presentations, history exhibits, and art shows that celebrate the history and culture of the community.
- **Preserving History** Embracing technology to collect the community's diverse human experiences.
- **Community Engagement** Bringing people, organizations, and ideas together through our cultural heritage and art.

**Goals & Objectives:**

- **Ready Access to Research Materials** Ensure the residents of Los Lunas and the surrounding communities have free and ready access to historical and genealogical resources in the museum and through remote access from their homes.  
**Objectives** Provide historical and genealogical materials in electronic and hard copy format for recreational and research purposes.
- **Oral History Program** Provide a fuller and more accurate picture of the past that augments the information provided by public records, statistical data, photographs, maps, letters, diaries, and other historical materials.  
**Objectives** Collect the oral histories, photos and artifacts of long-time area residents and businesses.
- **Public Programming and Exhibits** 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 cultural heritage.
- **Objectives** Provide an educational conduit by exhibiting selected histories, arts, traveling displays and sponsoring guest speakers.

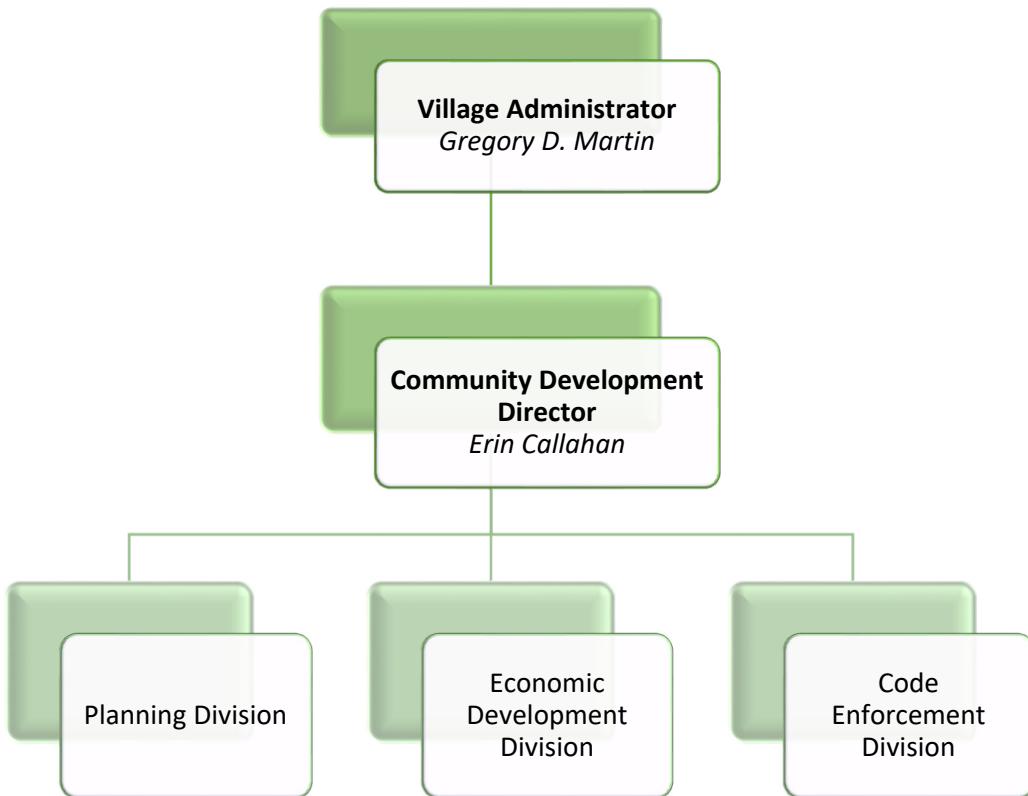
STATE OF NEW MEXICO  
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General Fund (11)  
 Library Department  
 Museum Division (409)

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                   |                           |                           |                |                        |                        |          |
| 11-409-5120 Salaries: Full-Time Positions   | \$ 125,653                | 121,346                   | 113,151        | 4,307                  | 4%                     |          |
| 11-409-5130 Salaries: Part-Time Positions   | 4,673                     | 4,510                     | 4,539          | 163                    | 4%                     |          |
| <b>Total Salaries and Wages</b>             | <b>130,326</b>            | <b>125,856</b>            | <b>117,690</b> | <b>4,470</b>           | <b>4%</b>              |          |
| <b>Employee Benefits</b>                    |                           |                           |                |                        |                        |          |
| 11-409-5210 FICA: Social Security           | 8,081                     | 7,803                     | 7,259          | 278                    | 4%                     |          |
| 11-409-5211 FICA: Medicare                  | 1,890                     | 1,825                     | 1,698          | 65                     | 4%                     |          |
| 11-409-5220 Retirement                      | 25,696                    | 23,808                    | 22,044         | 1,888                  | 8%                     |          |
| 11-409-5221 Retiree Health Care             | 5,213                     | 5,035                     | 3,833          | 178                    | 4%                     |          |
| 11-409-5230 Health and Medical Premiums     | 26,306                    | 22,450                    | 21,789         | 3,856                  | 17%                    |          |
| 11-409-5231 Dental Insurance Premiums       | 847                       | 847                       | 741            | -                      | 0%                     |          |
| 11-409-5232 Life Insurance Premiums         | 104                       | 146                       | 66             | (42)                   | -29%                   |          |
| 11-409-5233 Disability Insurance Premiums   | 28                        | 510                       | 264            | (482)                  | -95%                   |          |
| 11-409-5240 Unemployment Compensation       | 431                       | 416                       | 341            | 15                     | 4%                     |          |
| 11-409-5250 Workers Compensation Premium    | 37                        | 37                        | 35             | -                      | 0%                     |          |
| 11-409-5260 Tuition Reimbursement           | 7,500                     | -                         | -              | 7,500                  | 100%                   |          |
| 11-409-5290 Other Employee Benefits         | 720                       | 720                       | -              | -                      | 0%                     |          |
| <b>Total Employee Benefits</b>              | <b>76,853</b>             | <b>63,597</b>             | <b>58,070</b>  | <b>13,256</b>          | <b>21%</b>             |          |
| <b>Supplies</b>                             |                           |                           |                |                        |                        |          |
| 11-409-5310 General Office Supplies         | 10,000                    | 8,000                     | 1,056          | 2,000                  | 25%                    |          |
| 11-409-5311 Kitchen Supplies                | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-409-5312 Janitorial Supplies             | 1,000                     | 7,500                     | 559            | (6,500)                | -87%                   |          |
| 11-409-5314 Maintenance Supplies            | 5,000                     | -                         | -              | 5,000                  | 100%                   |          |
| 11-409-5320 Furniture/Fixtures/Equipment    | 13,750                    | 10,000                    | -              | 3,750                  | 38%                    |          |
| 11-409-5330 Training Supplies               | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-409-5340 Uniforms                        | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-409-5350 Safety Supplies                 | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-409-5360 Recreational Supplies           | 2,000                     | -                         | -              | 2,000                  | 100%                   |          |
| 11-409-5370 Vehicle Fuel                    | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 11-409-5371 Vehicle Tires                   | 800                       | -                         | -              | 800                    | 100%                   |          |
| 11-409-5372 Vehicle Lubricants              | 200                       | -                         | -              | 200                    | 100%                   |          |
| 11-409-5380 Software                        | 2,900                     | -                         | -              | 2,900                  | 100%                   |          |
| 11-409-5390 Other Supplies                  | 3,950                     | -                         | -              | 3,950                  | 100%                   |          |
| 11-409-5570 Material Allowance              | -                         | 4,000                     | 212            | (4,000)                | -100%                  |          |
| <b>Total Supplies</b>                       | <b>44,600</b>             | <b>29,500</b>             | <b>1,827</b>   | <b>15,100</b>          | <b>51%</b>             |          |
| <b>Contractual Services</b>                 |                           |                           |                |                        |                        |          |
| 11-409-5410 Professional Services           | 20,000                    | 10,000                    | 143            | 10,000                 | 100%                   |          |
| 11-409-5420 Attorney Fees                   | 2,000                     | -                         | -              | 2,000                  | 100%                   |          |
| 11-409-5440 Other Services                  | 14,800                    | -                         | -              | 14,800                 | 100%                   |          |
| <b>Total Contractual Services</b>           | <b>36,800</b>             | <b>10,000</b>             | <b>143</b>     | <b>26,800</b>          | <b>268%</b>            |          |
| <b>Operating Costs</b>                      |                           |                           |                |                        |                        |          |
| 11-409-5511 Data Processing                 | -                         | 18,928                    | 2,834          | (18,928)               | -100%                  |          |
| 11-409-5514 Employee Training               | 2,800                     | 4,530                     | 835            | (1,730)                | -38%                   |          |
| 11-409-5515 Employee Travel                 | 5,225                     | 4,100                     | 2,801          | 1,125                  | 27%                    |          |
| 11-409-5518 Postage                         | 2,000                     | 2,000                     | 877            | -                      | 0%                     |          |
| 11-409-5519 Utilities                       | -                         | 3,400                     | 2,472          | (3,400)                | -100%                  |          |
| 11-409-5521 Telecommunications              | 2,723                     | 2,000                     | 936            | 723                    | 36%                    |          |
| 11-409-5522 Subscriptions and Dues          | 2,155                     | 1,500                     | 1,312          | 655                    | 44%                    |          |
| 11-409-5523 Insurance Premiums              | 12,300                    | 15,969                    | 397            | (3,669)                | -23%                   |          |
| 11-409-5524 Printing/Publishing/Advertising | 20,000                    | 20,000                    | 5,755          | -                      | 0%                     |          |
| 11-409-5525 Rent Payments                   | 11,500                    | 3,600                     | 1,429          | 7,900                  | 219%                   |          |
| 11-409-5570 Utilities: Electricity          | 2,000                     | -                         | -              | 2,000                  | 100%                   |          |
| 11-409-5571 Utilities: Natural Gas          | 2,000                     | -                         | 71             | 2,000                  | 100%                   |          |
| 11-409-5572 Utilities: Water                | 2,100                     | -                         | 336            | 2,100                  | 100%                   |          |
| 11-409-5580 Repairs and Maintenance         | 10,000                    | 14,920                    | 16,393         | (4,920)                | -33%                   |          |
| 11-409-5590 Other Operating Costs           | 4,000                     | 6,300                     | 4,633          | (2,300)                | -37%                   |          |
| 11-409-5596 G.O. Bond Expenditures          | -                         | -                         | -              | -                      | 100%                   |          |
| <b>Total Operating Costs</b>                | <b>78,803</b>             | <b>97,247</b>             | <b>41,081</b>  | <b>(18,444)</b>        | <b>-19%</b>            |          |
| <b>Total Museum Division Expenditures</b>   | <b>\$ 367,382</b>         | <b>326,200</b>            | <b>218,811</b> | <b>41,182</b>          | <b>13%</b>             |          |

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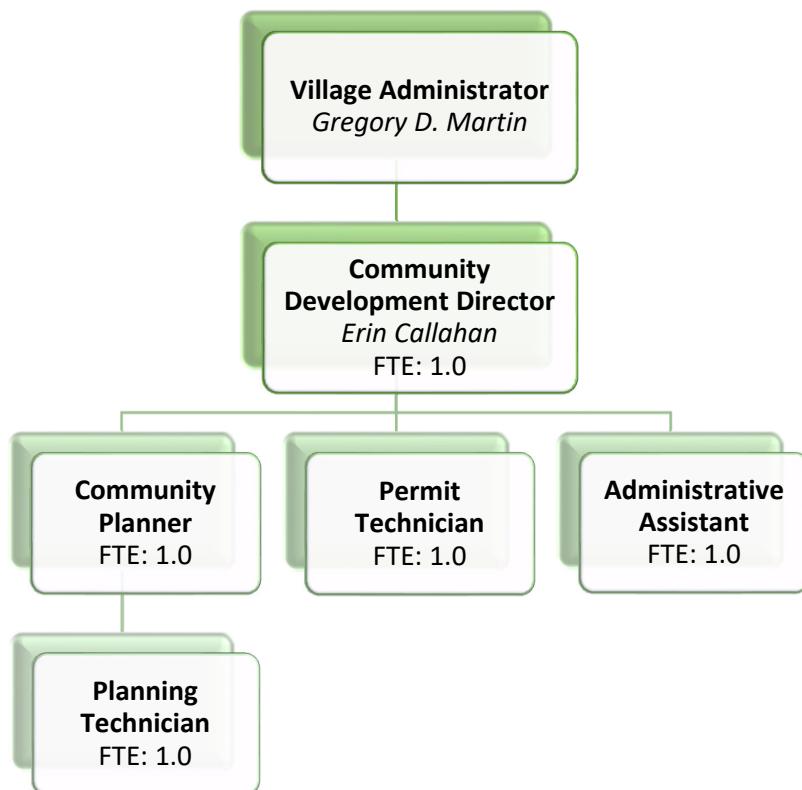
**Community Development Department**



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2023**

Total FTE: 5.0

**Planning Division**



**STATE OF NEW MEXICO  
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## **Planning Division**

**Mission:**

Update and maintain the Village Comprehensive Plan and support development regulation in order to ensure the orderly growth, quality of life, and economic vitality of the Village of Los Lunas.

**Description:**

The Planning Division 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. The Division additionally maintains 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.

**Priorities:**

- Update the Comprehensive Plan, and use updated goals set forth in the Comprehensive Plan to inform updates to the Zoning Code.
- Provide assistance to Village residents and landowners as they navigate zone changes and subdivision applications, prepare and present land use cases to the Planning and Zoning Commission.

**Goals & Objectives:**

- Ensure the Municipal Code and long-range plans are kept up-to-date in order to achieve the Village Council's purpose of providing a high quality of life for the citizens of Los Lunas.
- Continually update and manage the Village's GIS database in order to provide ready information for plan development and use by the public.
- Provide the public with assistance in the processing of necessary materials for the development of their properties.
- Provide reliable and timely plan review for development projects.
- Coordinate with regional entities through the tourism initiative to attract visitors to Los Lunas.

STATE OF NEW MEXICO  
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**General Fund (11)**  
**Community Development Department**  
**Planning Division (451)**

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                   |                           |                           |                |                        |                        |          |
| 11-451-5110 Salaries: P&Z Commissioners     | \$ 3,600                  | -                         | -              | 3,600                  | 100%                   |          |
| 11-451-5120 Salaries: Full-Time Positions   | 263,474                   | -                         | 9,678          | 263,474                | 100%                   |          |
| 11-451-5140 Salaries: Temporary Positions   | 4,992                     | -                         | -              | 4,992                  | 100%                   |          |
| <b>Total Salaries and Wages</b>             | <b>272,066</b>            | <b>-</b>                  | <b>9,678</b>   | <b>272,066</b>         | <b>0%</b>              |          |
| <b>Employee Benefits</b>                    |                           |                           |                |                        |                        |          |
| 11-451-5210 FICA: Social Security           | 16,869                    | -                         | 571            | 16,869                 | 100%                   |          |
| 11-451-5211 FICA: Medicare                  | 3,945                     | -                         | 134            | 3,945                  | 100%                   |          |
| 11-451-5220 Retirement                      | 53,881                    | -                         | 1,898          | 53,881                 | 100%                   |          |
| 11-451-5221 Retiree Health Care             | 10,539                    | -                         | 348            | 10,539                 | 100%                   |          |
| 11-451-5230 Health and Medical Premiums     | 44,324                    | -                         | -              | 44,324                 | 100%                   |          |
| 11-451-5231 Dental Insurance Premiums       | 1,571                     | -                         | -              | 1,571                  | 100%                   |          |
| 11-451-5232 Life Insurance Premiums         | 130                       | -                         | 10             | 130                    | 100%                   |          |
| 11-451-5233 Disability Insurance Premiums   | 57                        | -                         | -              | 57                     | 100%                   |          |
| 11-451-5240 Unemployment Compensation       | 886                       | -                         | 14             | 886                    | 100%                   |          |
| 11-451-5250 Workers Compensation Premium    | 56                        | -                         | -              | 56                     | 100%                   |          |
| 11-451-5260 Tuition Reimbursement           | 2,300                     | -                         | -              | 2,300                  | 100%                   |          |
| 11-451-5290 Other Employee Benefits         | 600                       | -                         | -              | 600                    | 100%                   |          |
| <b>Total Employee Benefits</b>              | <b>135,158</b>            | <b>-</b>                  | <b>2,975</b>   | <b>135,158</b>         | <b>0%</b>              |          |
| <b>Supplies</b>                             |                           |                           |                |                        |                        |          |
| 11-451-5310 General Office Supplies         | 2,025                     | -                         | -              | 2,025                  | 100%                   |          |
| 11-451-5311 Kitchen Supplies                | 225                       | -                         | -              | 225                    | 100%                   |          |
| 11-451-5312 Janitorial Supplies             | 1,800                     | -                         | -              | 1,800                  | 100%                   |          |
| 11-451-5314 Maintenance Supplies            | 473                       | -                         | -              | 473                    | 100%                   |          |
| 11-451-5320 Furniture/Fixtures/Equipment    | 17,000                    | -                         | -              | 17,000                 | 100%                   |          |
| 11-451-5350 Safety Supplies                 | 360                       | -                         | -              | 360                    | 100%                   |          |
| 11-451-5370 Vehicle Fuel                    | 1,920                     | -                         | -              | 1,920                  | 100%                   |          |
| 11-451-5372 Vehicle Lubricants              | 80                        | -                         | -              | 80                     | 100%                   |          |
| 11-451-5380 Software                        | 22,470                    | -                         | -              | 22,470                 | 100%                   |          |
| 11-451-5390 Other Supplies                  | 450                       | -                         | -              | 450                    | 100%                   |          |
| <b>Total Supplies</b>                       | <b>46,803</b>             | <b>-</b>                  | <b>-</b>       | <b>46,803</b>          | <b>0%</b>              |          |
| <b>Contractual Services</b>                 |                           |                           |                |                        |                        |          |
| 11-451-5410 Professional Services           | 120,000                   | -                         | 2,318          | 120,000                | 100%                   |          |
| 11-451-5420 Attorney Fees                   | 10,000                    | -                         | -              | 10,000                 | 100%                   |          |
| <b>Total Contractual Services</b>           | <b>130,000</b>            | <b>-</b>                  | <b>2,318</b>   | <b>130,000</b>         | <b>0%</b>              |          |
| <b>Operating Costs</b>                      |                           |                           |                |                        |                        |          |
| 11-451-5514 Employee Training               | 5,000                     | -                         | -              | 5,000                  | 100%                   |          |
| 11-451-5515 Employee Travel                 | 5,000                     | -                         | -              | 5,000                  | 100%                   |          |
| 11-451-5520 Postage                         | 2,250                     | -                         | -              | 2,250                  | 100%                   |          |
| 11-451-5521 Telecommunications              | 6,525                     | -                         | 49             | 6,525                  | 100%                   |          |
| 11-451-5522 Subscription and Dues           | 1,500                     | -                         | -              | 1,500                  | 100%                   |          |
| 11-451-5523 Insurance Premiums              | 8,800                     | -                         | -              | 8,800                  | 100%                   |          |
| 11-451-5524 Printing/Publishing/Advertising | 900                       | -                         | -              | 900                    | 100%                   |          |
| 11-451-5525 Lease Payments                  | 1,132                     | -                         | -              | 1,132                  | 100%                   |          |
| 11-451-5570 Utilities: Electricity          | 564                       | -                         | 280            | 564                    | 100%                   |          |
| 11-451-5571 Utilities: Natural Gas          | 82                        | -                         | 7              | 82                     | 100%                   |          |
| 11-451-5572 Utilities: Water                | 1,094                     | -                         | -              | 1,094                  | 100%                   |          |
| 11-451-5580 Repairs and Maintenance         | 40,700                    | -                         | -              | 40,700                 | 100%                   |          |
| 11-451-5590 Other Operating Costs           | 3,700                     | -                         | -              | 3,700                  | 100%                   |          |
| <b>Total Operating Costs</b>                | <b>77,247</b>             | <b>-</b>                  | <b>336</b>     | <b>77,247</b>          | <b>0%</b>              |          |
| <b>Total Planning Division Expenditures</b> | <b>\$ 661,274</b>         | <b>-</b>                  | <b>15,307</b>  | <b>661,274</b>         | <b>0%</b>              |          |

**Economic Development Division**



**STATE OF NEW MEXICO  
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**Economic Development Division**

**Mission:**

Foster economic development through both local business outreach and national business recruitment in order to ensure the orderly growth, quality of life, and economic vitality of the Village of Los Lunas.

**Description:**

The Economic Development Division is responsible for encouraging economic development in the Village and serves as a liaison for both local businesses and site selectors for national and international companies. This Division coordinates with a variety of regional and statewide economic development entities to prepare incentives packages and inform new developments of Village procedures.

**Priorities:**

- Work to recruit new businesses to the Village in target economic development sectors.
- Update the Economic Development website and other promotional materials in order to provide accurate information to realtors, developers, and prospective businesses.

**Goals & Objectives:**

- Coordinate with local businesses and developers to attract and grow high-quality businesses.
- Coordinate with regional entities through the tourism initiative to attract visitors to Los Lunas.

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
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**General Fund (11)**  
**Community Development Department**  
**Economic Development Division (452)**

|   |                                 | Budgeted Amounts          |                           | Actual Amounts |                | \$ Change              | % Change               |
|---|---------------------------------|---------------------------|---------------------------|----------------|----------------|------------------------|------------------------|
|   |                                 | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  |                | Increase<br>(Decrease) | Increase<br>(Decrease) |
| <b>Salaries and Wages</b>                               |                                 |                           |                           |                |                |                        |                        |
| 11-452-5120   | Salaries: Full-Time Positions   | \$ 66,581                 | -                         | 2,446          | 66,581         | 100%                   |                        |
| <b>Total Salaries and Wages</b>                         |                                 | <b>66,581</b>             | <b>-</b>                  | <b>2,446</b>   | <b>66,581</b>  | <b>0%</b>              |                        |
| <b>Employee Benefits</b>                                |                                 |                           |                           |                |                |                        |                        |
| 11-452-5210   | FICA: Social Security           | 4,129                     | -                         | 151            | 4,129          | 100%                   |                        |
| 11-452-5211   | FICA: Medicare                  | 966                       | -                         | 35             | 966            | 100%                   |                        |
| 11-452-5220   | Retirement                      | 13,616                    | -                         | 480            | 13,616         | 100%                   |                        |
| 11-452-5221   | Retiree Health Care             | 2,664                     | -                         | 98             | 2,664          | 100%                   |                        |
| 11-452-5230   | Health and Medical Premiums     | 6,835                     | -                         | -              | 6,835          | 100%                   |                        |
| 11-452-5231   | Dental Insurance Premiums       | 215                       | -                         | -              | 215            | 100%                   |                        |
| 11-452-5232   | Life Insurance Premiums         | 26                        | -                         | 1              | 26             | 100%                   |                        |
| 11-452-5233   | Disability Insurance Premiums   | 15                        | -                         | -              | 15             | 100%                   |                        |
| 11-452-5240   | Unemployment Compensation       | 220                       | -                         | -              | 220            | 100%                   |                        |
| 11-452-5250   | Workers Compensation Premium    | 10                        | -                         | -              | 10             | 100%                   |                        |
| 11-452-5290   | Other Employee Benefits         | 240                       | -                         | -              | 240            | 100%                   |                        |
| <b>Total Employee Benefits</b>                          |                                 | <b>28,936</b>             | <b>-</b>                  | <b>765</b>     | <b>28,936</b>  | <b>0%</b>              |                        |
| <b>Supplies</b>   |                                 |                           |                           |                |                |                        |                        |
| 11-452-5310   | General Office Supplies         | 450                       | -                         | -              | 450            | 100%                   |                        |
| 11-452-5311   | Kitchen Supplies                | 50                        | -                         | -              | 50             | 100%                   |                        |
| 11-452-5312   | Janitorial Supplies             | 400                       | -                         | -              | 400            | 100%                   |                        |
| 11-452-5314   | Maintenance Supplies            | 105                       | -                         | -              | 105            | 100%                   |                        |
| 11-452-5320   | Furniture/Fixtures/Equipment    | 500                       | -                         | -              | 500            | 100%                   |                        |
| 11-452-5340   | Uniforms                        | 200                       | -                         | -              | 200            | 100%                   |                        |
| 11-452-5350   | Safety Supplies                 | 80                        | -                         | -              | 80             | 100%                   |                        |
| 11-452-5380   | Software                        | 2,115                     | -                         | -              | 2,115          | 100%                   |                        |
| 11-452-5390   | Other Supplies                  | 200                       | -                         | -              | 200            | 100%                   |                        |
| <b>Total Supplies</b>                                   |                                 | <b>4,100</b>              | <b>-</b>                  | <b>-</b>       | <b>4,100</b>   | <b>0%</b>              |                        |
| <b>Contractual Services</b>                             |                                 |                           |                           |                |                |                        |                        |
| 11-452-5410   | Professional Services           | 9,300                     | -                         | -              | 9,300          | 100%                   |                        |
| 11-452-5420   | Attorney Fees                   | 5,000                     | -                         | -              | 5,000          | 100%                   |                        |
| <b>Total Contractual Services</b>                       |                                 | <b>14,300</b>             | <b>-</b>                  | <b>-</b>       | <b>14,300</b>  | <b>0%</b>              |                        |
| <b>Operating Costs</b>                                  |                                 |                           |                           |                |                |                        |                        |
| 11-452-5514   | Employee Training               | 2,000                     | -                         | -              | 2,000          | 100%                   |                        |
| 11-452-5515   | Employee Travel                 | 6,000                     | -                         | -              | 6,000          | 100%                   |                        |
| 11-452-5520   | Postage                         | 500                       | -                         | -              | 500            | 100%                   |                        |
| 11-452-5521   | Telecommunications              | 1,450                     | -                         | 49             | 1,450          | 100%                   |                        |
| 11-452-5522   | Subscription and Dues           | 8,000                     | -                         | -              | 8,000          | 100%                   |                        |
| 11-452-5523   | Insurance Premiums              | 3,500                     | -                         | -              | 3,500          | 100%                   |                        |
| 11-452-5524   | Printing/Publishing/Advertising | 200                       | -                         | -              | 200            | 100%                   |                        |
| 11-452-5525   | Lease Payments                  | 252                       | -                         | -              | 252            | 100%                   |                        |
| 11-452-5570   | Utilities: Electricity          | 126                       | -                         | 280            | 126            | 100%                   |                        |
| 11-452-5571   | Utilities: Natural Gas          | 19                        | -                         | 7              | 19             | 100%                   |                        |
| 11-452-5572   | Utilities: Water                | 243                       | -                         | -              | 243            | 100%                   |                        |
| 11-452-5580   | Repairs and Maintenance         | 100                       | -                         | -              | 100            | 100%                   |                        |
| 11-452-5590   | Other Operating Costs           | 1,000                     | -                         | -              | 1,000          | 100%                   |                        |
| <b>Total Operating Costs</b>                            |                                 | <b>23,390</b>             | <b>-</b>                  | <b>336</b>     | <b>23,390</b>  | <b>0%</b>              |                        |
| <b>Total Economic Development Division Expenditures</b> |                                 | <b>\$ 137,307</b>         | <b>-</b>                  | <b>3,547</b>   | <b>137,307</b> | <b>0%</b>              |                        |

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

Total FTE: 5.0

**Code Enforcement Division**



**STATE OF NEW MEXICO  
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Approved Budget  
June 30, 2023**

## **Code Enforcement Division**

**Mission:**

Monitor and enforce Village regulations, including zoning code, nuisance code, and animal control code, in order to ensure the safety and quality of life of the Village of Los Lunas.

**Description:**

The Code Enforcement Division is responsible for routine enforcement of municipal ordinances related to zoning nuisances and animal control, including the processing of any related permits. The Division is also responsible for issuing pet, business, and liquor licenses.

**Priorities:**

- Educate Village residents on the municipal code, in order to achieve voluntary compliance whenever possible.
- Enhance the technology used for field operations to allow for more efficient data collection in the field and provide a better way to measure the frequency of code violations.

**Goals & Objectives:**

- Enforce the Municipal Code regulations to reflect the vision set forth by the Village Council.
- Review and update nuisance and animal control regulations in order to respond to modern challenges and provide the safest environment for Village residents, including pets and livestock.

STATE OF NEW MEXICO  
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**General Fund (11)**  
**Community Development Department**  
**Code Enforcement Division (453)**

|   |                                 | <b>Budgeted Amounts</b>                 |   | <b>Actual Amounts</b> |                | <b>\$ Change</b>               | <b>% Change</b>                |
|---|---------------------------------|---|---|-----------------------|----------------|--------------------------------|--------------------------------|
|   |                                 | <b>Approved</b><br><b>June 30, 2023</b> | <b>Approved</b><br><b>June 30, 2022</b> | <b>June 30, 2022</b>  |                | <b>Increase<br/>(Decrease)</b> | <b>Increase<br/>(Decrease)</b> |
| <b>Salaries and Wages</b>                           |                                 |   |   |                       |                |                                |                                |
| 11-453-5120   | Salaries: Full-Time Positions   | \$ 233,418                              | -                                       | 8,915                 | 233,418        | 100%                           |                                |
| <b>Total Salaries and Wages</b>                     |                                 | <b>233,418</b>                          | -                                       | <b>8,915</b>          | <b>233,418</b> | <b>0%</b>                      |                                |
| <b>Employee Benefits</b>                            |                                 |   |   |                       |                |                                |                                |
| 11-453-5210   | FICA: Social Security           | 14,472                                  | -                                       | 549                   | 14,472         | 100%                           |                                |
| 11-453-5211   | FICA: Medicare                  | 3,385                                   | -                                       | 128                   | 3,385          | 100%                           |                                |
| 11-453-5220   | Retirement                      | 47,734                                  | -                                       | 1,749                 | 47,734         | 100%                           |                                |
| 11-453-5221   | Retiree Health Care             | 9,337                                   | -                                       | 341                   | 9,337          | 100%                           |                                |
| 11-453-5230   | Health and Medical Premiums     | 69,459                                  | -                                       | -                     | 69,459         | 100%                           |                                |
| 11-453-5231   | Dental Insurance Premiums       | 2,477                                   | -                                       | (59)                  | 2,477          | 100%                           |                                |
| 11-453-5232   | Life Insurance Premiums         | 130                                     | -                                       | 43                    | 130            | 100%                           |                                |
| 11-453-5233   | Disability Insurance Premiums   | 51                                      | -                                       | -                     | 51             | 100%                           |                                |
| 11-453-5240   | Unemployment Compensation       | 771                                     | -                                       | 22                    | 771            | 100%                           |                                |
| 11-453-5250   | Workers Compensation Premium    | 46                                      | -                                       | -                     | 46             | 100%                           |                                |
| 11-453-5290   | Other Employee Benefits         | 600                                     | -                                       | -                     | 600            | 100%                           |                                |
| <b>Total Employee Benefits</b>                      |                                 | <b>148,462</b>                          | -                                       | <b>2,773</b>          | <b>148,462</b> | <b>0%</b>                      |                                |
| <b>Supplies</b>                                     |                                 |   |   |                       |                |                                |                                |
| 11-453-5310   | General Office Supplies         | 2,025                                   | -                                       | -                     | 2,025          | 100%                           |                                |
| 11-453-5311   | Kitchen Supplies                | 225                                     | -                                       | -                     | 225            | 100%                           |                                |
| 11-453-5312   | Janitorial Supplies             | 1,800                                   | -                                       | -                     | 1,800          | 100%                           |                                |
| 11-453-5313   | Field Supplies                  | 1,300                                   | -                                       | -                     | 1,300          | 100%                           |                                |
| 11-453-5314   | Maintenance Supplies            | 473                                     | -                                       | -                     | 473            | 100%                           |                                |
| 11-453-5320   | Furniture/Fixtures/Equipment    | 2,500                                   | -                                       | -                     | 2,500          | 100%                           |                                |
| 11-453-5340   | Uniforms                        | 5,000                                   | -                                       | -                     | 5,000          | 100%                           |                                |
| 11-453-5350   | Safety Supplies                 | 360                                     | -                                       | -                     | 360            | 100%                           |                                |
| 11-453-5370   | Vehicle Fuel                    | 7,680                                   | -                                       | -                     | 7,680          | 100%                           |                                |
| 11-453-5371   | Vehicle Tires                   | 1,000                                   | -                                       | -                     | 1,000          | 100%                           |                                |
| 11-453-5372   | Vehicle Lubricants              | 320                                     | -                                       | -                     | 320            | 100%                           |                                |
| 11-453-5380   | Software                        | 3,631                                   | -                                       | -                     | 3,631          | 100%                           |                                |
| 11-453-5390   | Other Supplies                  | 200                                     | -                                       | -                     | 200            | 100%                           |                                |
| <b>Total Supplies</b>                               |                                 | <b>26,514</b>                           | -                                       | -                     | <b>26,514</b>  | <b>0%</b>                      |                                |
| <b>Contractual Services</b>                         |                                 |   |   |                       |                |                                |                                |
| 11-453-5420   | Attorney Fees                   | 5,000                                   | -                                       | -                     | 5,000          | 100%                           |                                |
| 11-453-5440   | Other Services                  | 83,000                                  | -                                       | -                     | 83,000         | 100%                           |                                |
| <b>Total Contractual Services</b>                   |                                 | <b>88,000</b>                           | -                                       | -                     | <b>88,000</b>  | <b>0%</b>                      |                                |
| <b>Operating Costs</b>                              |                                 |   |   |                       |                |                                |                                |
| 11-453-5514   | Employee Training               | 3,000                                   | -                                       | -                     | 3,000          | 100%                           |                                |
| 11-453-5515   | Employee Travel                 | 1,000                                   | -                                       | -                     | 1,000          | 100%                           |                                |
| 11-453-5520   | Postage                         | 2,250                                   | -                                       | -                     | 2,250          | 100%                           |                                |
| 11-453-5521   | Telecommunications              | 6,525                                   | -                                       | 49                    | 6,525          | 100%                           |                                |
| 11-453-5522   | Subscription and Dues           | 500                                     | -                                       | -                     | 500            | 100%                           |                                |
| 11-453-5523   | Insurance Premiums              | 14,500                                  | -                                       | -                     | 14,500         | 100%                           |                                |
| 11-453-5524   | Printing/Publishing/Advertising | 900                                     | -                                       | -                     | 900            | 100%                           |                                |
| 11-453-5525   | Lease Payments                  | 1,132                                   | -                                       | -                     | 1,132          | 100%                           |                                |
| 11-453-5570   | Utilities: Electricity          | 564                                     | -                                       | 280                   | 564            | 100%                           |                                |
| 11-453-5571   | Utilities: Natural Gas          | 82                                      | -                                       | 7                     | 82             | 100%                           |                                |
| 11-453-5572   | Utilities: Water                | 1,094                                   | -                                       | -                     | 1,094          | 100%                           |                                |
| 11-453-5580   | Repairs and Maintenance         | 2,450                                   | -                                       | -                     | 2,450          | 100%                           |                                |
| 11-453-5590   | Other Operating Costs           | 3,700                                   | -                                       | -                     | 3,700          | 100%                           |                                |
| <b>Total Operating Costs</b>                        |                                 | <b>37,697</b>                           | -                                       | <b>336</b>            | <b>37,697</b>  | <b>0%</b>                      |                                |
| <b>Total Code Enforcement Division Expenditures</b> |                                 | <b>\$ 534,091</b>                       | -                                       | <b>12,024</b>         | <b>534,091</b> | <b>0%</b>                      |                                |

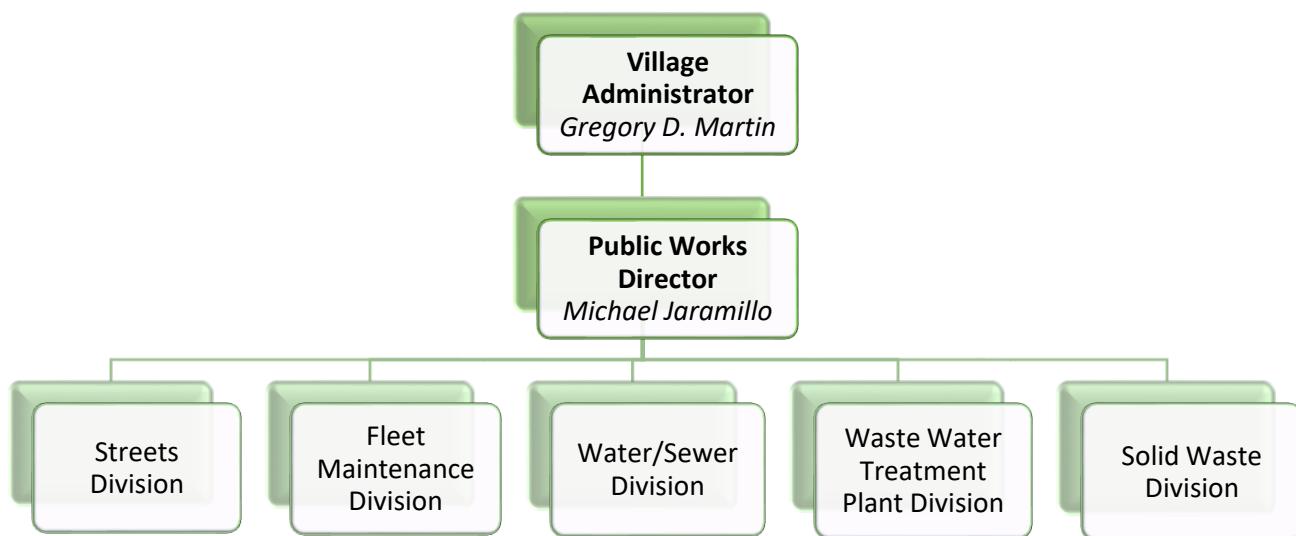
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
 Approved Budget  
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General Fund (11)  
 Community Development Department (411)

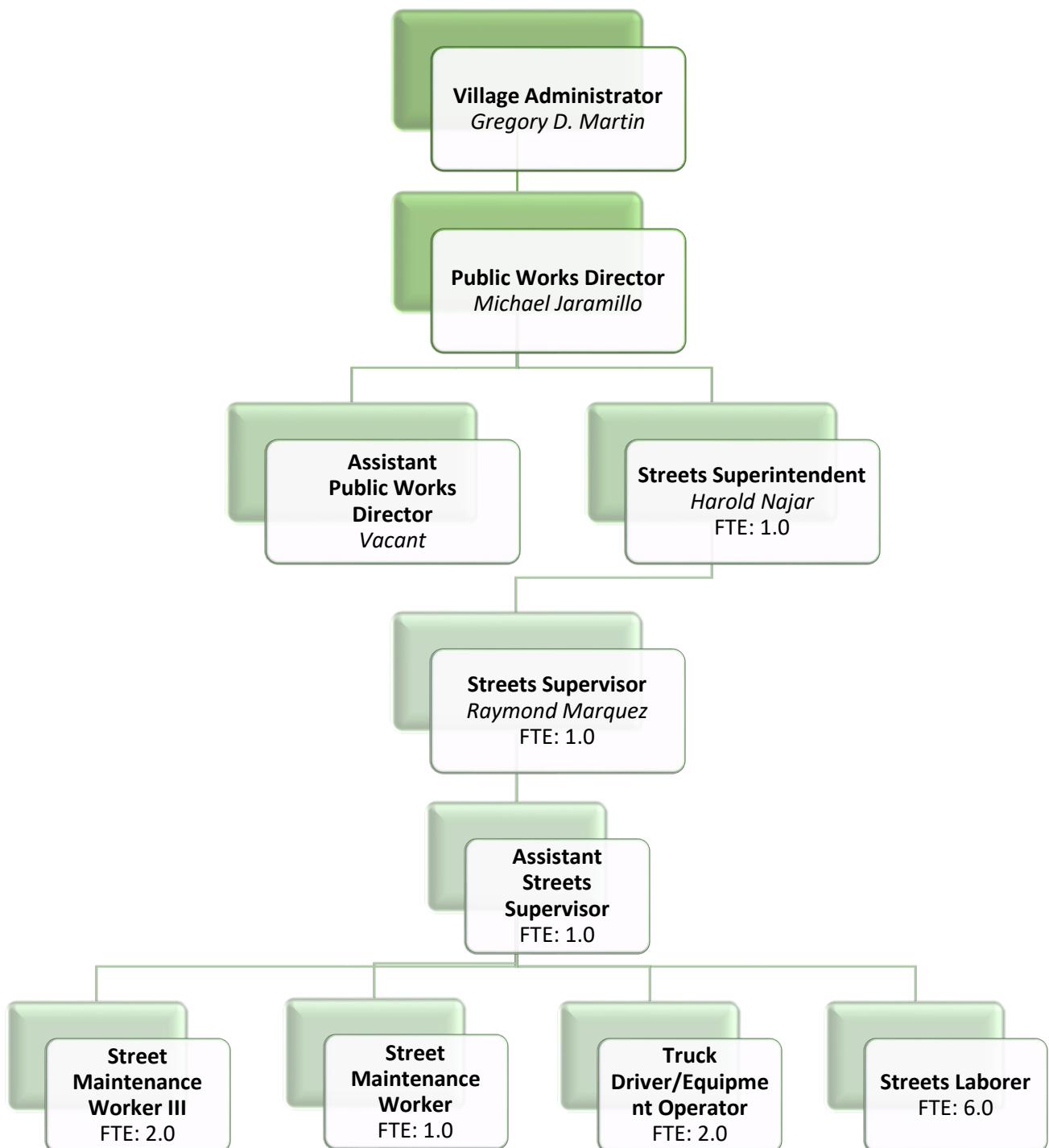
|  | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                            |                           |                           |                  |                        |                        |          |
| 11-411-5110 Salaries: P&Z Commissioners              | \$ -                      | 2,493                     | 1,560            | (2,493)                | -100%                  |          |
| 11-411-5120 Salaries: Full-Time Positions            | -                         | 545,964                   | 473,405          | (545,964)              | -100%                  |          |
| 11-411-5130 Salaries: Part-Time Positions            | -                         | -                         | -                | -                      | 100%                   |          |
| 11-411-5140 Salaries: Temporary Positions            | -                         | 52,730                    | 37,878           | (52,730)               | -100%                  |          |
| 11-411-5180 Salaries: Other Wages                    | -                         | 2,000                     | -                | (2,000)                | -100%                  |          |
| <b>Total Salaries and Wages</b>                      | <b>-</b>                  | <b>603,187</b>            | <b>512,843</b>   | <b>(603,187)</b>       | <b>-100%</b>           |          |
| <b>Employee Benefits</b>                             |                           |                           |                  |                        |                        |          |
| 11-411-5210 FICA: Social Security                    | -                         | 37,274                    | 31,684           | (37,274)               | -100%                  |          |
| 11-411-5211 FICA: Medicare                           | -                         | 8,682                     | 7,410            | (8,682)                | -100%                  |          |
| 11-411-5220 Retirement                               | -                         | 107,119                   | 95,473           | (107,119)              | -100%                  |          |
| 11-411-5221 Retiree Health Care                      | -                         | 21,939                    | 17,234           | (21,939)               | -100%                  |          |
| 11-411-5230 Health and Medical Premiums              | -                         | 113,328                   | 106,613          | (113,328)              | -100%                  |          |
| 11-411-5231 Dental Insurance Premiums                | -                         | 4,760                     | 3,686            | (4,760)                | -100%                  |          |
| 11-411-5232 Life Insurance Premiums                  | -                         | 1,366                     | 184              | (1,366)                | -100%                  |          |
| 11-411-5233 Disability Insurance Premiums            | -                         | 2,294                     | 1,167            | (2,294)                | -100%                  |          |
| 11-411-5240 Unemployment Compensation                | -                         | 1,984                     | 1,058            | (1,984)                | -100%                  |          |
| 11-411-5250 Workers Compensation Premium             | -                         | 120                       | 103              | (120)                  | -100%                  |          |
| 11-411-5260 Tuition Reimbursement                    | -                         | 2,303                     | 2,960            | (2,303)                | -100%                  |          |
| 11-411-5290 Other Employee Benefits                  | -                         | 1,200                     | 368              | (1,200)                | -100%                  |          |
| <b>Total Employee Benefits</b>                       | <b>-</b>                  | <b>302,369</b>            | <b>267,940</b>   | <b>(302,369)</b>       | <b>-100%</b>           |          |
| <b>Supplies</b>                                      |                           |                           |                  |                        |                        |          |
| 11-411-5320 Furniture/Fixtures/Equipment             | -                         | 436                       | 436              | (436)                  | -100%                  |          |
| 11-411-5510 Office Supplies                          | -                         | 6,000                     | 7,147            | (6,000)                | -100%                  |          |
| 11-411-5512 Books and Manuals                        | -                         | 1,000                     | -                | (1,000)                | -100%                  |          |
| 11-411-5534 Tools and Equipment                      | -                         | 800                       | -                | (800)                  | -100%                  |          |
| 11-411-5536 Safety Equipment                         | -                         | 800                       | 540              | (800)                  | -100%                  |          |
| <b>Total Supplies</b>                                | <b>-</b>                  | <b>9,036</b>              | <b>8,123</b>     | <b>(9,036)</b>         | <b>-100%</b>           |          |
| <b>Contractual Services</b>                          |                           |                           |                  |                        |                        |          |
| 11-411-5517 Professional Services                    | -                         | 160,000                   | 191,142          | (160,000)              | -100%                  |          |
| 11-411-5520 Attorney Fees                            | -                         | 30,000                    | 14,071           | (30,000)               | -100%                  |          |
| <b>Total Contractual Services</b>                    | <b>-</b>                  | <b>190,000</b>            | <b>205,213</b>   | <b>(190,000)</b>       | <b>-100%</b>           |          |
| <b>Operating Costs</b>                               |                           |                           |                  |                        |                        |          |
| 11-411-5502 Promotional Expense                      | -                         | 6,500                     | 1,424            | (6,500)                | -100%                  |          |
| 11-411-5511 Data Processing                          | -                         | 37,674                    | 17,363           | (37,674)               | -100%                  |          |
| 11-411-5513 Gas and Oil                              | -                         | 10,000                    | 11,392           | (10,000)               | -100%                  |          |
| 11-411-5515 Printing and Copying                     | -                         | 3,000                     | 2,083            | (3,000)                | -100%                  |          |
| 11-411-5516 Reporting and Recording                  | -                         | 300                       | 106              | (300)                  | -100%                  |          |
| 11-411-5518 Postage                                  | -                         | 7,000                     | 530              | (7,000)                | -100%                  |          |
| 11-411-5519 Utilities                                | -                         | 4,164                     | 3,291            | (4,164)                | -100%                  |          |
| 11-411-5521 Telecommunications                       | -                         | 12,000                    | 9,299            | (12,000)               | -100%                  |          |
| 11-411-5525 Building & Ground Maintenance            | -                         | 1,000                     | 1,170            | (1,000)                | -100%                  |          |
| 11-411-5527 Fleet Maintenance                        | -                         | 3,000                     | 2,935            | (3,000)                | -100%                  |          |
| 11-411-5528 Janitorial Supplies                      | -                         | 4,000                     | 1,087            | (4,000)                | -100%                  |          |
| 11-411-5514 Training and Seminars                    | -                         | 15,935                    | 2,389            | (15,935)               | -100%                  |          |
| 11-411-5531 Travel                                   | -                         | 8,200                     | 4,036            | (8,200)                | -100%                  |          |
| 11-411-5522 Subscription and Dues                    | -                         | 3,000                     | 3,956            | (3,000)                | -100%                  |          |
| 11-411-5523 Insurance Premiums                       | -                         | 36,604                    | 16,381           | (36,604)               | -100%                  |          |
| 11-411-5524 Printing/Publishing/Advertising          | -                         | 10,500                    | 10,078           | (10,500)               | -100%                  |          |
| 11-411-5530 Uniforms                                 | -                         | 5,000                     | 4,653            | (5,000)                | -100%                  |          |
| 11-411-5535 Credit Card Fees                         | -                         | 4,100                     | 4,204            | (4,100)                | -100%                  |          |
| 11-411-5540 Other Operating Costs                    | -                         | 1,098                     | 136              | (1,098)                | -100%                  |          |
| 11-411-5547 Lease Payments                           | -                         | 2,514                     | 2,319            | (2,514)                | -100%                  |          |
| 11-411-5555 Kennel Fees                              | -                         | 35,000                    | 28,845           | (35,000)               | -100%                  |          |
| 11-411-5558 Nuisance Removal                         | -                         | 10,000                    | 25,038           | (10,000)               | -100%                  |          |
| 11-411-5559 Animal Control Expense                   | -                         | 1,300                     | 569              | (1,300)                | -100%                  |          |
| 11-411-5573 E911 MAINT/TELEPHONE SERVICE             | -                         | -                         | -                | -                      | 100%                   |          |
| 11-411-5577 ECONOMIC DEVELOPMENT                     | -                         | -                         | -                | -                      | 100%                   |          |
| 11-411-5595 MISCELLANEOUS EXPENSE                    | -                         | 500                       | -                | (500)                  | -100%                  |          |
| <b>Total Operating Costs</b>                         | <b>-</b>                  | <b>222,389</b>            | <b>153,284</b>   | <b>(222,389)</b>       | <b>-100%</b>           |          |
| <b>Capital Purchases</b>                             |                           |                           |                  |                        |                        |          |
| 11-411-5603 Vehicles                                 | -                         | 45,000                    | 37,075           | (45,000)               | -100%                  |          |
| <b>Total Capital Purchases</b>                       | <b>-</b>                  | <b>45,000</b>             | <b>37,075</b>    | <b>(45,000)</b>        | <b>-100%</b>           |          |
| <b>Total Community Development Dept Expenditures</b> | <b>\$ -</b>               | <b>1,371,981</b>          | <b>1,184,478</b> | <b>(1,371,981)</b>     | <b>-100%</b>           |          |

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

**Public Works Department**



### Streets Division



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2023**

## **Streets Division**

**Mission:**

To 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.

**Priorities:**

- Design, construct and operate a new 1300 sq. ft. of office space addition by May 2023. Current office was constructed 30 years ago and the staff working space is tight and unproductive.
- Advertise, award bid and complete the construction of the new traffic signal at Edeal Road and Main Street by June 30, 2023. This will support enhanced intersection safety within the increased traffic movements on Main Street from Edeal Road and the commercial property within the area.
- Obtain a PNM rate reduction on the re-lamp of streets lights from high-pressure sodium (HPS) to light-emitting diode (LED) fixtures. LED light bulbs can last 25,000 hours longer HPS light bulbs and can reduce electricity consumed by 2/3 of a HPS light bulb. Complete Phase I - LED Streetlight Replacement Project by May 2023.

**Goals & Objectives:**

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

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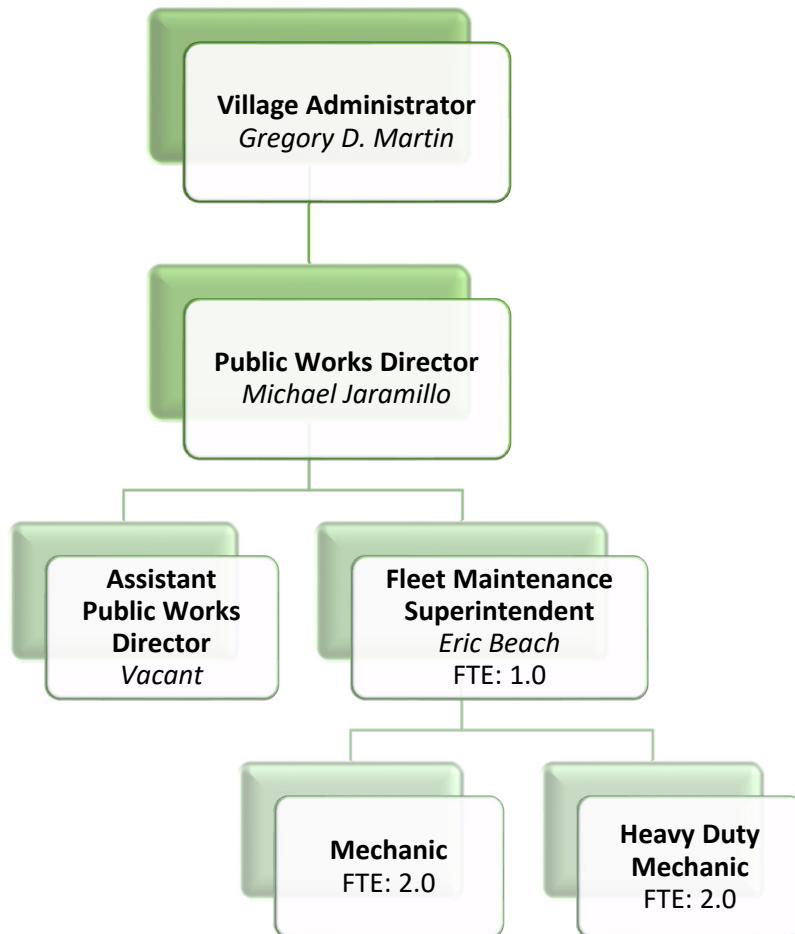
General Fund (11)  
 Public Works Department  
 Streets Division (406)

|   | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                   |                           |                           |                  |                        |                        |          |
| 11-406-5120 Salaries: Full-Time Positions   | \$ 507,458                | 413,277                   | 317,836          | 94,181                 | 23%                    |          |
| 11-406-5190 Salaries: Overtime              | 15,000                    | 15,000                    | 4,568            | -                      | 0%                     |          |
| <b>Total Salaries and Wages</b>             | <b>522,458</b>            | <b>428,277</b>            | <b>322,404</b>   | <b>94,181</b>          | <b>22%</b>             |          |
| <b>Employee Benefits</b>                    |                           |                           |                  |                        |                        |          |
| 11-406-5210 FICA: Social Security           | 31,463                    | 25,624                    | 20,214           | 5,839                  | 23%                    |          |
| 11-406-5211 FICA: Medicare                  | 7,359                     | 5,993                     | 4,728            | 1,366                  | 23%                    |          |
| 11-406-5220 Retirement                      | 103,776                   | 81,085                    | 64,069           | 22,691                 | 28%                    |          |
| 11-406-5221 Retiree Health Care             | 20,299                    | 16,532                    | 10,421           | 3,767                  | 23%                    |          |
| 11-406-5230 Health and Medical Premiums     | 188,093                   | 110,529                   | 74,529           | 77,564                 | 70%                    |          |
| 11-406-5231 Dental Insurance Premiums       | 6,601                     | 4,462                     | 2,418            | 2,139                  | 48%                    |          |
| 11-406-5232 Life Insurance Premiums         | 364                       | 401                       | 288              | (37)                   | -9%                    |          |
| 11-406-5233 Disability Insurance Premiums   | 110                       | 1,736                     | 758              | (1,626)                | -94%                   |          |
| 11-406-5240 Unemployment Compensation       | 1,675                     | 1,364                     | 792              | 311                    | 23%                    |          |
| 11-406-5250 Workers Compensation Premium    | 129                       | 102                       | 81               | 27                     | 26%                    |          |
| 11-406-5290 Other Employee Benefits         | -                         | 135                       | -                | (135)                  | -100%                  |          |
| <b>Total Employee Benefits</b>              | <b>359,869</b>            | <b>247,963</b>            | <b>178,298</b>   | <b>111,906</b>         | <b>45%</b>             |          |
| <b>Supplies</b>                             |                           |                           |                  |                        |                        |          |
| 11-406-5310 General Office Supplies         | 1,500                     | 2,500                     | 1,758            | (1,000)                | -40%                   |          |
| 11-406-5312 Janitorial Supplies             | 600                       | -                         | -                | 600                    | 100%                   |          |
| 11-406-5314 Maintenance Supplies            | 396,500                   | 14,500                    | 21,525           | 382,000                | 2634%                  |          |
| 11-406-5320 Furniture/Fixtures/Equipment    | 9,800                     | 52,500                    | 40,049           | (42,700)               | -81%                   |          |
| 11-406-5340 Uniforms                        | 5,400                     | 5,400                     | 1,365            | -                      | 0%                     |          |
| 11-406-5350 Safety Supplies                 | 6,500                     | -                         | -                | 6,500                  | 100%                   |          |
| 11-406-5370 Vehicle Fuel                    | 25,000                    | 33,300                    | 40,239           | (8,300)                | -25%                   |          |
| 11-406-5371 Vehicle Tires                   | 5,000                     | -                         | -                | 5,000                  | 100%                   |          |
| 11-406-5372 Vehicle Lubricants              | 2,500                     | -                         | -                | 2,500                  | 100%                   |          |
| 11-406-5380 Software                        | 4,300                     | -                         | -                | 4,300                  | 100%                   |          |
| 11-406-5390 Other Supplies                  | 500                       | -                         | -                | 500                    | 100%                   |          |
| <b>Total Supplies</b>                       | <b>457,600</b>            | <b>108,200</b>            | <b>104,936</b>   | <b>349,400</b>         | <b>323%</b>            |          |
| <b>Contractual Services</b>                 |                           |                           |                  |                        |                        |          |
| 11-406-5410 Professional Services           | 125,000                   | 74,965                    | 33,325           | 50,035                 | 67%                    |          |
| 11-406-5440 Other Services                  | 2,900                     | -                         | -                | 2,900                  | 100%                   |          |
| <b>Total Contractual Services</b>           | <b>127,900</b>            | <b>74,965</b>             | <b>33,325</b>    | <b>52,935</b>          | <b>71%</b>             |          |
| <b>Operating Costs</b>                      |                           |                           |                  |                        |                        |          |
| 11-406-5511 Data Processing                 | -                         | 8,650                     | 1,839            | (8,650)                | -100%                  |          |
| 11-406-5514 Employee Training               | 13,500                    | 2,360                     | 2,551            | 11,140                 | 472%                   |          |
| 11-406-5515 Employee Travel                 | 1,500                     | 740                       | 740              | 760                    | 103%                   |          |
| 11-406-5518 Postage                         | 40                        | 40                        | -                | -                      | 0%                     |          |
| 11-406-5519 Utilities                       | -                         | 210,000                   | 163,625          | (210,000)              | -100%                  |          |
| 11-406-5521 Telecommunications              | 7,620                     | 6,500                     | 5,036            | 1,120                  | 17%                    |          |
| 11-406-5523 Insurance Premiums              | 34,500                    | 53,603                    | 44,068           | (19,103)               | -36%                   |          |
| 11-406-5524 Printing/Publishing/Advertising | 1,000                     | 1,000                     | 468              | -                      | 0%                     |          |
| 11-406-5570 Utilities: Electricity          | 142,000                   | -                         | 50,136           | 142,000                | 100%                   |          |
| 11-406-5571 Utilities: Natural Gas          | 1,500                     | -                         | 83               | 1,500                  | 100%                   |          |
| 11-406-5572 Utilities: Water                | 67,000                    | -                         | 1,032            | 67,000                 | 100%                   |          |
| 11-406-5580 Repairs and Maintenance         | 95,000                    | 115,000                   | 126,681          | (20,000)               | -17%                   |          |
| 11-406-5590 Other Operating Costs           | 4,000                     | 1,000                     | 723              | 3,000                  | 300%                   |          |
| <b>Total Operating Costs</b>                | <b>367,660</b>            | <b>398,893</b>            | <b>396,982</b>   | <b>(31,233)</b>        | <b>-8%</b>             |          |
| <b>Capital Purchases</b>                    |                           |                           |                  |                        |                        |          |
| 11-406-5650 Buildings and Structures        | 300,000                   | 250,000                   | -                | 50,000                 | 20%                    |          |
| 11-406-5690 Edeal Intersection              | -                         | 950,000                   | -                | (950,000)              | -100%                  |          |
| 11-406-5691 Street Light Replacement        | -                         | 250,000                   | 219,326          | (250,000)              | -100%                  |          |
| 11-406-5693 Route 66 Bridge Sign            | -                         | 107,111                   | 96,399           | (107,111)              | -100%                  |          |
| <b>Total Capital Purchases</b>              | <b>300,000</b>            | <b>1,557,111</b>          | <b>315,725</b>   | <b>(1,257,111)</b>     | <b>-81%</b>            |          |
| <b>Total Streets Division Expenditures</b>  | <b>\$ 2,135,487</b>       | <b>2,815,409</b>          | <b>1,351,670</b> | <b>(679,922)</b>       | <b>-24%</b>            |          |

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Total FTE: 5.0

**Fleet Maintenance Division**



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## **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 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.

**Priorities:**

- Expand operation management responsibilities to the newly created Fleet Superintendent position. Oversee, manage and track organizational maintenance, repair and the parts purchased through Assetworks Enterprise software.
- Assist departments in uploading all information (warranty, bill of sale, title etc.) into Assetworks Enterprise software on all newly or existing vehicle(s), trailer(s) and equipment(s) purchases in 2022. Ensure proper maintenance tracking of assets within their warranties, recalls or insurance claims.

**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 preventative maintenance services.
- To utilize AssetWorks web-based software in tracking and scheduling service repairs, while offering departments' 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<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                            |                           |                           |                |                        |                        |          |
| 11-412-5120 Salaries: Full-Time Positions            | \$ 247,208                | 237,976                   | 283,370        | 9,232                  | 4%                     |          |
| 11-412-5190 Salaries: Overtime                       | 8,250                     | 8,250                     | 7,008          | -                      | 0%                     |          |
| <b>Total Salaries and Wages</b>                      | <b>255,458</b>            | <b>246,226</b>            | <b>290,378</b> | <b>9,232</b>           | <b>4%</b>              |          |
| <b>Employee Benefits</b>                             |                           |                           |                |                        |                        |          |
| 11-412-5210 FICA: Social Security                    | 15,327                    | 14,755                    | 16,455         | 572                    | 4%                     |          |
| 11-412-5211 FICA: Medicare                           | 3,585                     | 3,451                     | 3,848          | 134                    | 4%                     |          |
| 11-412-5220 Retirement                               | 50,555                    | 46,691                    | 52,794         | 3,864                  | 8%                     |          |
| 11-412-5221 Retiree Health Care                      | 9,889                     | 9,520                     | 8,958          | 369                    | 4%                     |          |
| 11-412-5230 Health and Medical Premiums              | 70,057                    | 60,381                    | 69,686         | 9,676                  | 16%                    |          |
| 11-412-5231 Dental Insurance Premiums                | 2,280                     | 2,280                     | 2,403          | -                      | 0%                     |          |
| 11-412-5232 Life Insurance Premiums                  | 130                       | 182                       | 133            | (52)                   | -29%                   |          |
| 11-412-5233 Disability Insurance Premiums            | 54                        | 1,000                     | 671            | (946)                  | -95%                   |          |
| 11-412-5240 Unemployment Compensation                | 816                       | 786                       | 547            | 30                     | 4%                     |          |
| 11-412-5250 Workers Compensation Premium             | 46                        | 46                        | 53             | -                      | 0%                     |          |
| 11-412-5290 Other Employee Benefits                  | 240                       | 240                       | 200            | -                      | 0%                     |          |
| <b>Total Employee Benefits</b>                       | <b>152,979</b>            | <b>139,332</b>            | <b>155,748</b> | <b>13,647</b>          | <b>10%</b>             |          |
| <b>Supplies</b>                                      |                           |                           |                |                        |                        |          |
| 11-412-5310 General Office Supplies                  | 1,800                     | 400                       | 798            | 1,400                  | 350%                   |          |
| 11-412-5312 Janitorial Supplies                      | 600                       | -                         | -              | 600                    | 100%                   |          |
| 11-412-5314 Maintenance Supplies                     | 167,500                   | 8,200                     | 5,571          | 159,300                | 1943%                  |          |
| 11-412-5320 Furniture/Fixtures/Equipment             | 7,150                     | 25,260                    | 23,779         | (18,110)               | -72%                   |          |
| 11-412-5340 Uniforms                                 | 8,500                     | 7,390                     | 7,271          | 1,110                  | 15%                    |          |
| 11-412-5350 Safety Supplies                          | 4,200                     | -                         | -              | 4,200                  | 100%                   |          |
| 11-412-5370 Vehicle Fuel                             | 8,000                     | 13,700                    | 20,940         | (5,700)                | -42%                   |          |
| 11-412-5371 Vehicle Tires                            | 16,000                    | -                         | -              | 16,000                 | 100%                   |          |
| 11-412-5372 Vehicle Lubricants                       | 31,000                    | -                         | -              | 31,000                 | 100%                   |          |
| 11-412-5380 Software                                 | 14,022                    | -                         | -              | 14,022                 | 100%                   |          |
| 11-412-5390 Other Supplies                           | 5,000                     | -                         | -              | 5,000                  | 100%                   |          |
| <b>Total Supplies</b>                                | <b>263,772</b>            | <b>54,950</b>             | <b>58,359</b>  | <b>208,822</b>         | <b>380%</b>            |          |
| <b>Contractual Services</b>                          |                           |                           |                |                        |                        |          |
| 11-412-5410 Professional Services                    | 6,000                     | -                         | -              | 6,000                  | 100%                   |          |
| 11-412-5440 Other Services                           | 2,500                     | -                         | -              | 2,500                  | 100%                   |          |
| <b>Total Contractual Services</b>                    | <b>8,500</b>              | <b>-</b>                  | <b>-</b>       | <b>8,500</b>           | <b>100%</b>            |          |
| <b>Operating Costs</b>                               |                           |                           |                |                        |                        |          |
| 11-412-5505 Rio Metro Operations Expense             | -                         | 276,000                   | 268,233        | (276,000)              | -100%                  |          |
| 11-412-5511 Data Processing                          | -                         | 27,048                    | 13,166         | (27,048)               | -100%                  |          |
| 11-412-5514 Employee Training                        | 2,000                     | 2,800                     | 5,013          | (800)                  | -29%                   |          |
| 11-412-5515 Employee Travel                          | 6,500                     | 3,600                     | 4,055          | 2,900                  | 81%                    |          |
| 11-412-5519 Utilities                                | -                         | 8,000                     | 9,638          | (8,000)                | -100%                  |          |
| 11-412-5521 Telecommunications                       | 4,300                     | 4,200                     | 3,918          | 100                    | 2%                     |          |
| 11-412-5523 Insurance Premiums                       | 10,000                    | 9,402                     | 9,402          | 598                    | 6%                     |          |
| 11-412-5530 Uniforms                                 | 8,500                     | -                         | -              | 8,500                  | 100%                   |          |
| 11-412-5570 Utilities: Electricity                   | 2,100                     | -                         | -              | 2,100                  | 100%                   |          |
| 11-412-5571 Utilities: Natural Gas                   | 4,200                     | -                         | 287            | 4,200                  | 100%                   |          |
| 11-412-5572 Utilities: Water                         | 1,400                     | -                         | 788            | 1,400                  | 100%                   |          |
| 11-412-5580 Repairs and Maintenance                  | 10,000                    | 20,699                    | 15,175         | (10,699)               | -52%                   |          |
| 11-412-5590 Other Operating Costs                    | 500                       | 500                       | 148            | -                      | 0%                     |          |
| <b>Total Operating Costs</b>                         | <b>49,500</b>             | <b>352,249</b>            | <b>329,823</b> | <b>(302,749)</b>       | <b>-86%</b>            |          |
| <b>Capital Purchases</b>                             |                           |                           |                |                        |                        |          |
| 11-412-5661 Vehicles                                 | -                         | 55,000                    | 48,202         | (55,000)               | -100%                  |          |
| 11-412-5670 Machinery and Equipment                  | -                         | 10,476                    | 10,476         | (10,476)               | -100%                  |          |
| <b>Total Capital Purchases</b>                       | <b>-</b>                  | <b>65,476</b>             | <b>58,678</b>  | <b>(65,476)</b>        | <b>-100%</b>           |          |
| <b>Total Fleet Maintenance Division Expenditures</b> | <b>\$ 730,209</b>         | <b>858,233</b>            | <b>892,986</b> | <b>(128,024)</b>       | <b>-15%</b>            |          |

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**General Fund (11)**

|   | Budgeted Amounts          |                           | Actual Amounts      |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|---------------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022       | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Total General Fund Expenditures</b>      | <b>\$ 30,838,440</b>      | <b>25,879,910</b>         | <b>19,418,997</b>   | <b>4,958,530</b>       | <b>19%</b>             |          |
| <b>Transfers In/Out</b>                     |                           |                           |                     |                        |                        |          |
| 11-348-3080 Transfer From Water/Sewer Fund  | -                         | 360,000                   | 360,000             | (360,000)              | -100%                  |          |
| 11-492-6030 Transfer to Local LEDA Fund     | -                         | (2,350,129)               | (2,350,129)         | 2,350,129              | -100%                  |          |
| 11-492-6070 Transfer to Water/Sewer Fund    | (6,102,264)               | -                         | -                   | (6,102,264)            | 100%                   |          |
| 11-492-6031 Transfer to Sports Complex      | (400,000)                 | (1,952,274)               | (1,719,000)         | 1,552,274              | -80%                   |          |
| 11-492-6032 Transfer to Aquatic Center      | -                         | (100,000)                 | (100,000)           | 100,000                | -100%                  |          |
| 11-492-6034 Transfer to Infrast. Fund       | (1,167,000)               | -                         | -                   | (1,167,000)            | 100%                   |          |
| 11-492-6033 Transfer to DF Park             | (1,400,000)               | (6,545,656)               | (6,545,656)         | 5,145,656              | -79%                   |          |
| 11-492-6034 Transfer to Infrastructure Fund | (1,167,000)               | -                         | -                   | (1,167,000)            | 100%                   |          |
| <b>Total Transfers In/Out</b>               | <b>(10,236,264)</b>       | <b>(10,588,059)</b>       | <b>(10,354,785)</b> | <b>351,795</b>         | <b>-3%</b>             |          |
| <b>Net Change in Fund Balance</b>           | <b>(11,523,241)</b>       | <b>(10,766,142)</b>       | <b>9,088,850</b>    | <b>(757,099)</b>       | <b>-8%</b>             |          |

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**Infrastructure Fund**

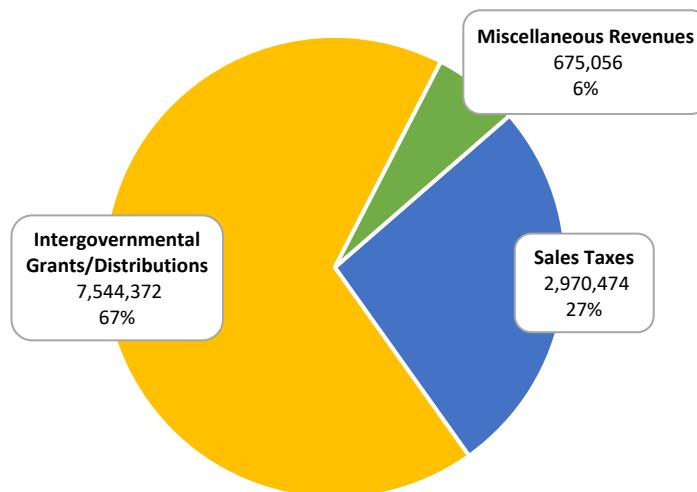
The infrastructure fund is used to track infrastructure gross receipts tax revenues, intergovernmental grants received to help to help pay for numerous infrastructure projects, and expenditures to repair and replace sanitary sewer lines, storm sewers and other drainage improvements, streets, alleys and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

**Infrastructure Fund Revenues**

The infrastructure fund's budgeted revenues are projected to be \$11,189,902 and are comprised of gross receipts taxes, intergovernmental grants, and miscellaneous revenues. The infrastructure fund's primary sources of revenue are generated from intergovernmental grants/distributions and sales taxes. These two categories of revenue account for approximately 94% of the infrastructure funds' revenues.

**Infrastructure Fund Revenues**

*(Budgeted Amounts)*



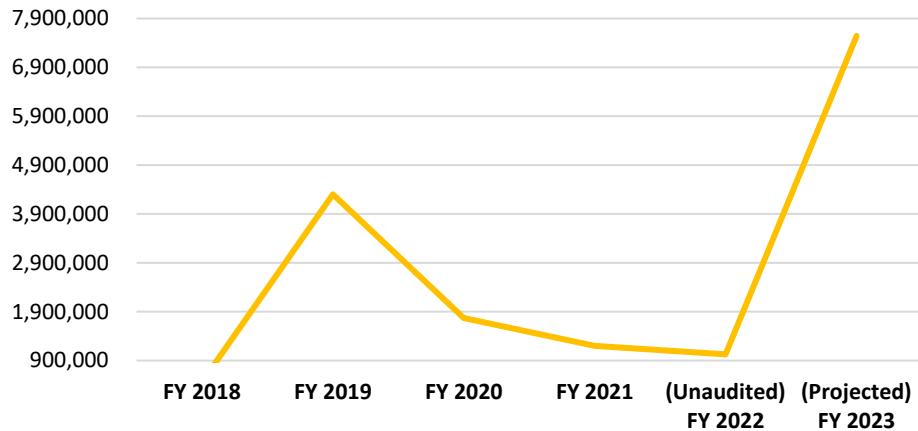
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**Intergovernmental Grants/Distributions**

The projected intergovernmental grants revenue in the infrastructure fund is estimated to be \$7,544,372. Historical intergovernmental grants along with projected revenues for FY 2023, is presented below:

**Intergovernmental Grants/Distributions**

*Infrastructure Fund*

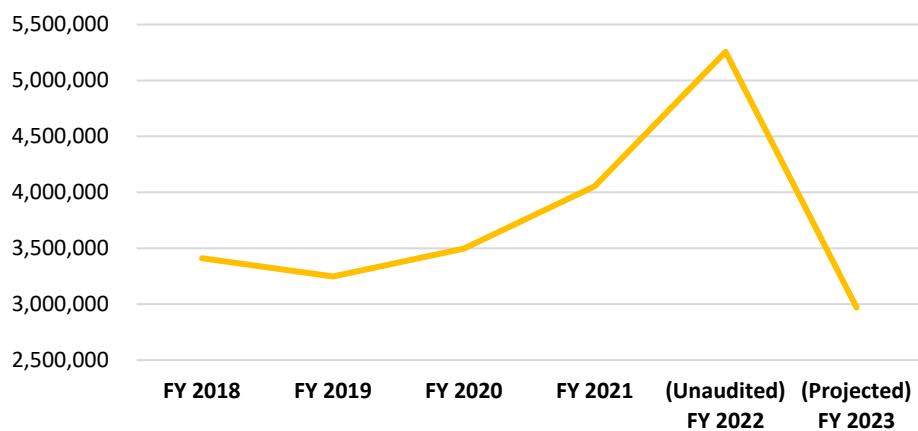


**Sales Taxes**

The projected sales tax revenue in the infrastructure fund is estimated to be \$2,970,474. Historical sales taxes along with projected revenues for FY 2023, is presented below:

**Sales Taxes**

*Infrastructure Fund*

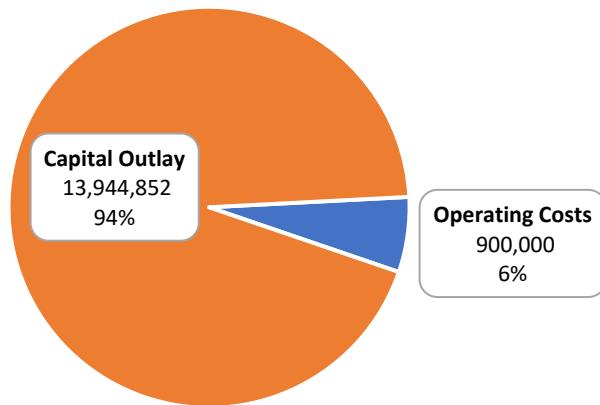


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**Infrastructure Fund Expenditures**

The infrastructure fund's budgeted expenditures have been projected to be \$14,844,852 and are comprised of operating costs and capital outlay. The infrastructure fund's primary uses of expenditures are for capital outlay, which accounts for approximately 94% of the infrastructure fund's expenditures.

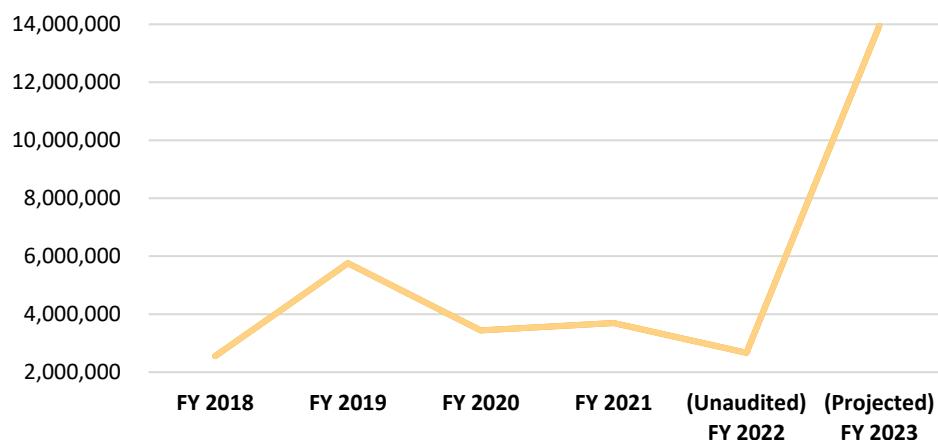
**Infrastructure Fund Expenditures  
(Budgeted Amounts)**



**Capital Outlay**

The projected capital outlay expenditures in the infrastructure fund is estimated to be \$13,944,852. The historical capital outlay expenditures, along with projected expenditures for FY 2023, is presented below:

**Capital Outlay  
Infrastructure Fund**



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**Infrastructure Fund Summary**

|  | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Revenues</b>                        |                           |                           |                  |                        |                        |          |
| Sales Taxes                            | 2,970,474                 | 2,387,261                 | 5,256,475        | 583,213                | 24%                    |          |
| Intergovernmental Grants/Distributions | 7,544,372                 | 9,172,000                 | 1,024,309        | (1,627,628)            | -18%                   |          |
| Miscellaneous Revenues                 | 675,056                   | -                         | 17,810           | 675,056                | #DIV/0!                |          |
| <b>Total Revenues</b>                  | <b>11,189,902</b>         | <b>11,559,261</b>         | <b>6,298,594</b> | <b>(369,359)</b>       | <b>-3%</b>             |          |
| <b>Expenditures</b>                    |                           |                           |                  |                        |                        |          |
| Operating Costs                        | \$ 900,000                | 600,000                   | 694,615          | 300,000                | 50%                    |          |
| Capital Outlay                         | 13,944,852                | 11,152,565                | 2,669,219        | 2,792,287              | 25%                    |          |
| <b>Total Expenditures</b>              | <b>\$ 14,844,852</b>      | <b>11,752,565</b>         | <b>3,363,834</b> | <b>3,092,287</b>       | <b>26%</b>             |          |
| <b>Transfers</b>                       |                           |                           |                  |                        |                        |          |
| Transfers In                           | \$ 1,167,000              | -                         | -                | 1,167,000              |                        |          |
| Transfers Out                          | (255,820)                 | (258,720)                 | (258,720)        | 2,900                  | -1%                    |          |
| <b>Total Transfers</b>                 | <b>\$ 911,180</b>         | <b>(258,720)</b>          | <b>(258,720)</b> | <b>1,169,900</b>       | <b>-452%</b>           |          |
| <b>Net Change in Fund Balance</b>      | <b>\$ (2,743,770)</b>     | <b>(452,024)</b>          | <b>2,676,040</b> | <b>(2,291,746)</b>     | <b>507%</b>            |          |

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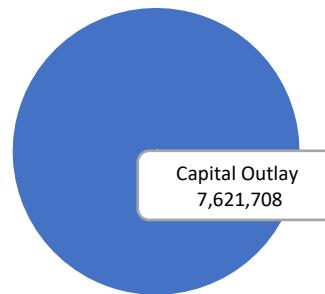
**Daniel Fernandez Park Improvements Fund**

The Daniel Fernandez Park Improvements fund was created to track revenues and expenditures related to improvements to Daniel Fernandez Memorial Park in Los Lunas. The Daniel Fernandez Park Improvements fund was established by Village Resolution 19-15.

**Daniel Fernandez Park Improvement Fund Expenditures**

The Daniel Fernandez Park Improvements fund's budgeted expenditures have been projected to be \$7,621,708. The Daniel Fernandez Park Improvement Fund's primary use of expenditures is capital outlay. The historical capital outlay expenditures, along with the projected expenditures for FY 2023, is presented below:

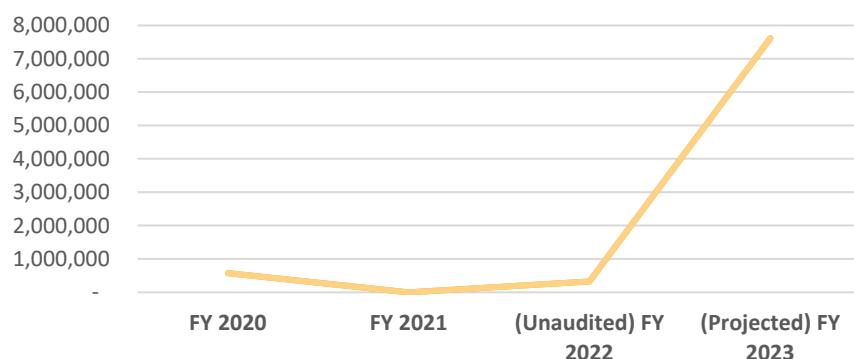
**Expenditures**  
*Daniel Fernandez Park Improvements Fund*



**Capital Outlay**

Daniel Fernandez Park Improvements fund capital outlay expenditures are estimated to be \$7,621,708. The historical capital outlay expenditures trend along with the projected expenditures for FY 2023, is presented below:

**Capital Outlay**  
*Daniel Fernandez Park Improvements Fund*



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**Daniel Fernandez Park Improvements Fund Summary**

|  | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change     |
|--|---------------------------|---------------------------|------------------|------------------------|------------------------|--------------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |              |
| <b>Revenues</b>                        |                           |                           |                  |                        |                        |              |
| Intergovernmental Grants/Distributions |                           | 300,000                   | -                | (300,000)              |                        | -100%        |
| <b>Total Revenues</b>                  | <b>-</b>                  | <b>300,000</b>            | <b>-</b>         | <b>(300,000)</b>       | <b>-</b>               | <b>-100%</b> |
| <b>Expenditures</b>                    |                           |                           |                  |                        |                        |              |
| Capital Outlay                         | \$ 7,621,708              | 2,300,000                 | 323,948          | 5,321,708              |                        | 231%         |
| <b>Total Expenditures</b>              | <b>\$ 7,621,708</b>       | <b>2,300,000</b>          | <b>323,948</b>   | <b>5,321,708</b>       | <b></b>                | <b>231%</b>  |
| <b>Transfers</b>                       |                           |                           |                  |                        |                        |              |
| Transfers In                           | \$ 1,400,000              | 6,545,656                 | 6,545,656        | (5,145,656)            |                        | -79%         |
| <b>Total Transfers</b>                 | <b>\$ 1,400,000</b>       | <b>6,545,656</b>          | <b>6,545,656</b> | <b>(5,145,656)</b>     | <b></b>                | <b>-79%</b>  |
| <b>Net Change in Fund Balance</b>      | <b>\$ (6,221,708)</b>     | <b>4,545,656</b>          | <b>6,221,708</b> | <b>(10,767,364)</b>    | <b></b>                | <b>-237%</b> |

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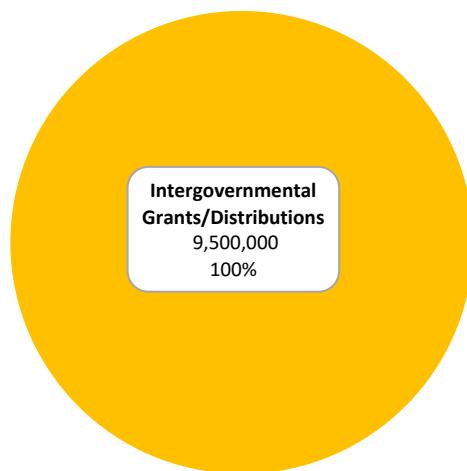
## **I-25 Interchange Fund**

The I-25 interchange fund is used to track specific revenues and expenditures related 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 \$9,500,000 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 100% of the fund's total revenues.

### **I-25 Interchange Fund Revenues (Budgeted Amounts)**



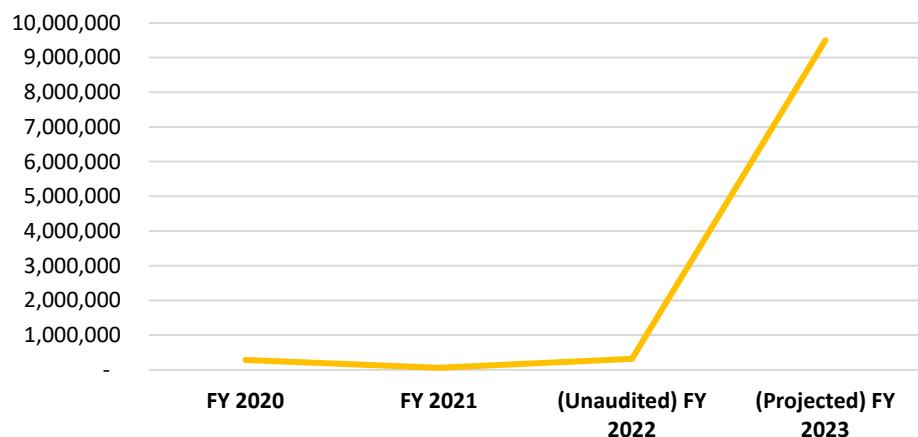
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**Intergovernmental Grants/Distributions**

The projected intergovernmental grants/distributions revenue in the I-25 interchange fund is estimated to be \$9,500,000. Historical intergovernmental grants/distributions along with the projected revenues for FY 2023, are presented below:

**Intergovernmental Grants/Distributions**

*I-25 Interchange Fund*

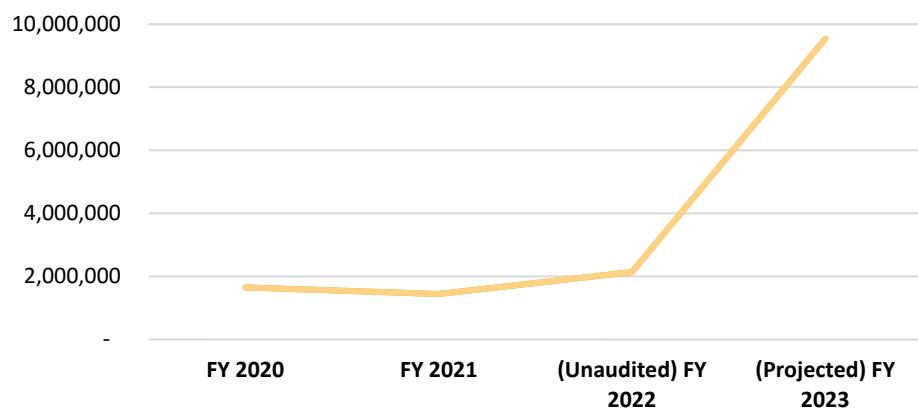


**I-25 Interchange Fund Expenditures**

The I-25 interchange fund's budgeted expenditures have been projected to be \$9,543,522 and is comprised solely of capital outlay. The historical capital outlay expenditures along with the projected expenditures for FY 2023, is presented below:

**Capital Outlay**

*I-25 Interchange Fund*



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**I-25 Interchange Fund Summary**

|  | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Revenues</b>                        |                           |                           |                  |                        |                        |          |
| Intergovernmental Grants/Distributions | 9,500,000                 | 8,670,217                 | 315,010          | 829,783                | 10%                    |          |
| Miscellaneous Revenues                 | -                         | 901,586                   | 1,019,892        | (901,586)              | -100%                  |          |
| <b>Total Revenues</b>                  | <b>9,500,000</b>          | <b>9,571,803</b>          | <b>1,334,902</b> | <b>(71,803)</b>        | <b>-1%</b>             |          |
| <b>Expenditures</b>                    |                           |                           |                  |                        |                        |          |
| Capital Outlay                         | \$ 9,543,522              | 10,515,182                | 2,136,642        | (971,660)              | -9%                    |          |
| <b>Total Expenditures</b>              | <b>\$ 9,543,522</b>       | <b>10,515,182</b>         | <b>2,136,642</b> | <b>(971,660)</b>       | <b>-9%</b>             |          |
| <b>Net Change in Fund Balance</b>      | <b>\$ (43,522)</b>        | <b>(943,379)</b>          | <b>(801,740)</b> | <b>899,857</b>         | <b>-95%</b>            |          |

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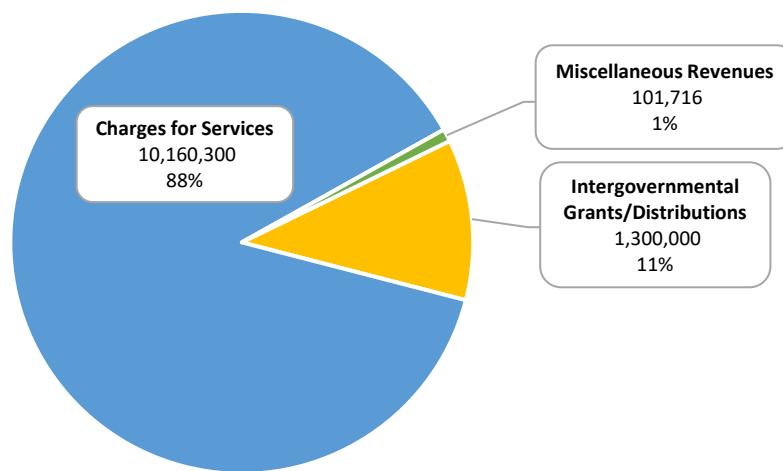
**Water/Sewer Fund**

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

**Water/Sewer Fund Revenues**

The water/sewer fund's budgeted revenues are projected to be \$11,562,016 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.

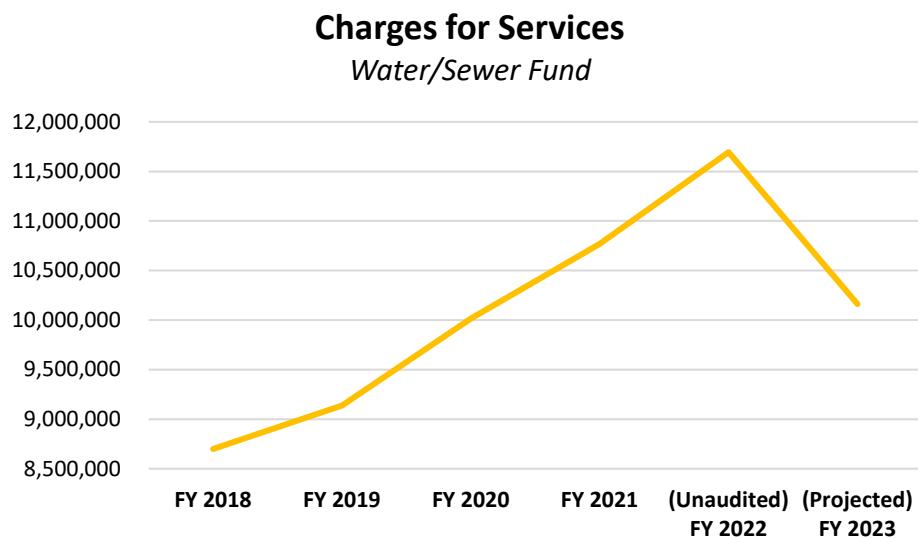
**Water/Sewer Fund Revenues  
(Budgeted Amounts)**



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**Charges for Services Revenue**

The projected charges for services revenue in the water/sewer fund is estimated to be \$10,160,300. Historical charges for services revenue along with the projected revenues for FY 2023 is presented below:

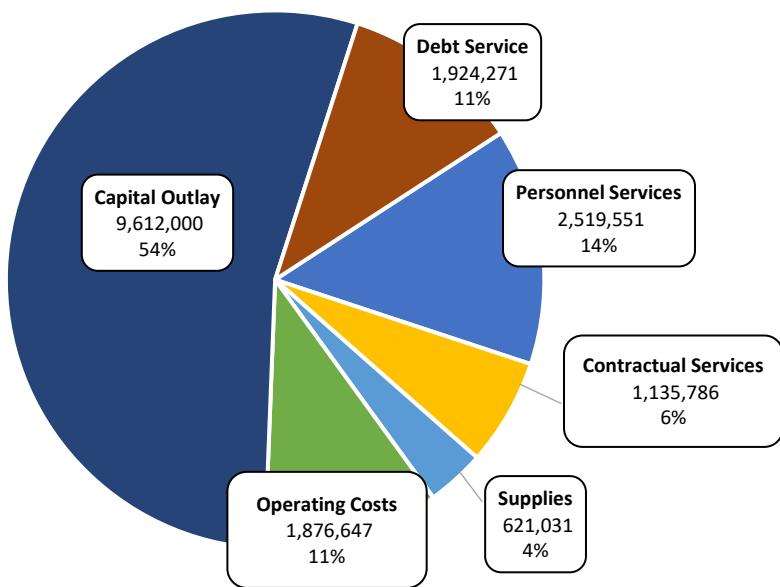


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**Water/Sewer Fund Expenditures**

The water/sewer fund's budgeted expenditures are projected to be \$17,689,286 and are comprised of personnel services, contractual services, supplies, operating costs, capital outlay, and debt service. The water/sewer fund's primary uses of expenditures are generated from capital outlay, personnel services, and debt service. These three categories of expenditures account for approximately 79% of the water/sewer fund's expenditures.

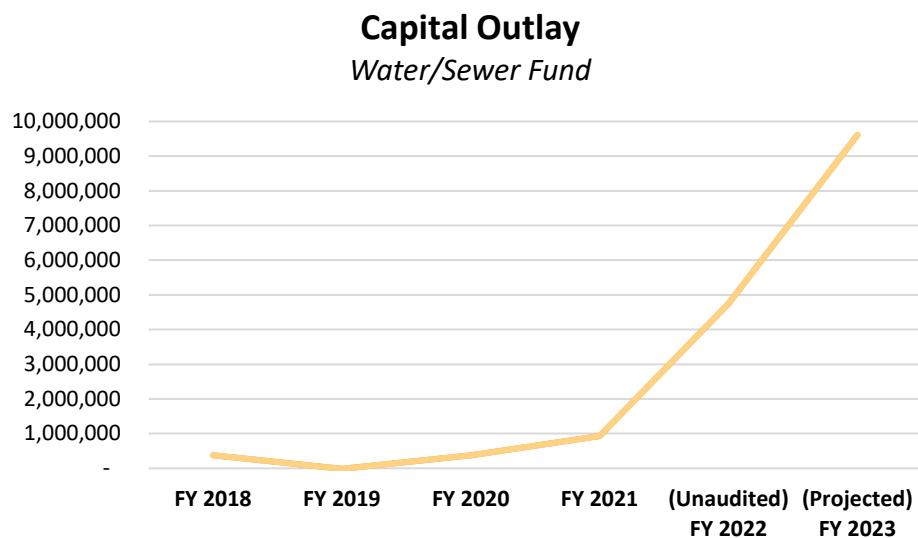
**Water/Sewer Fund Expenditures  
(Budgeted Amounts)**



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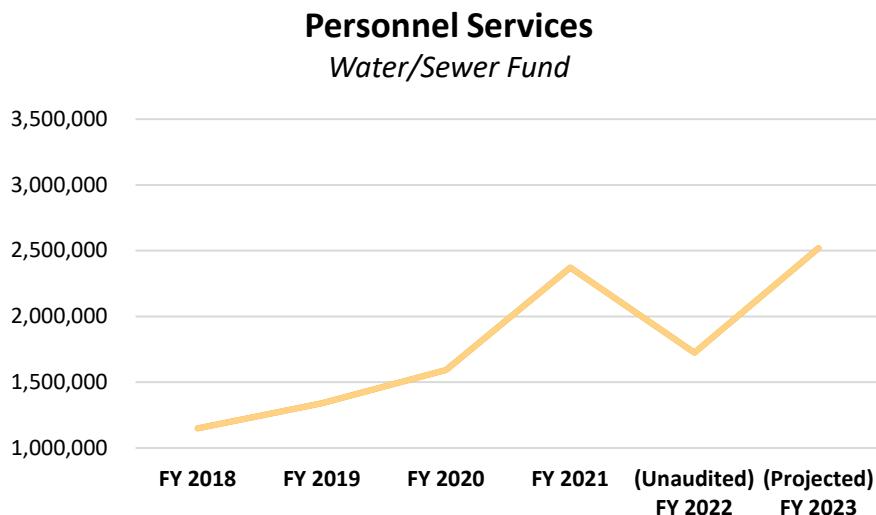
**Capital Outlay**

The projected capital outlay expenditures in the water/sewer fund are estimated to be \$9,612,000. The historical capital outlay expenditures along with the projected expenditures for FY 2023, is presented below:



**Personnel Services**

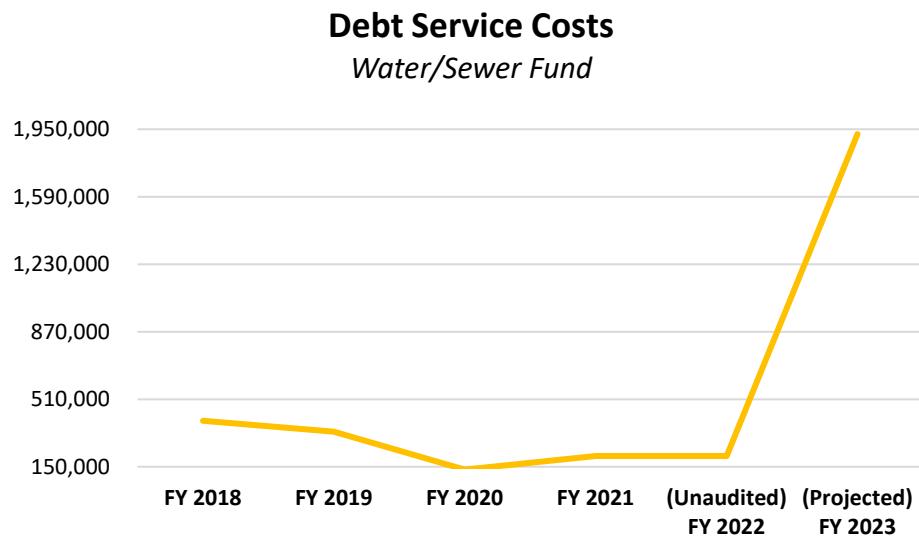
The projected personnel services expenditures in the water/sewer fund are estimated to be \$2,519,551. The historical personnel services expenditures along, with the projected expenditures for FY 2023, is presented below:



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**Debt Services**

The projected debt services expenditures in the water/sewer fund are estimated to be \$1,924,271. The historical debt services expenditures along, with the projected expenditures for FY 2023, is presented below:

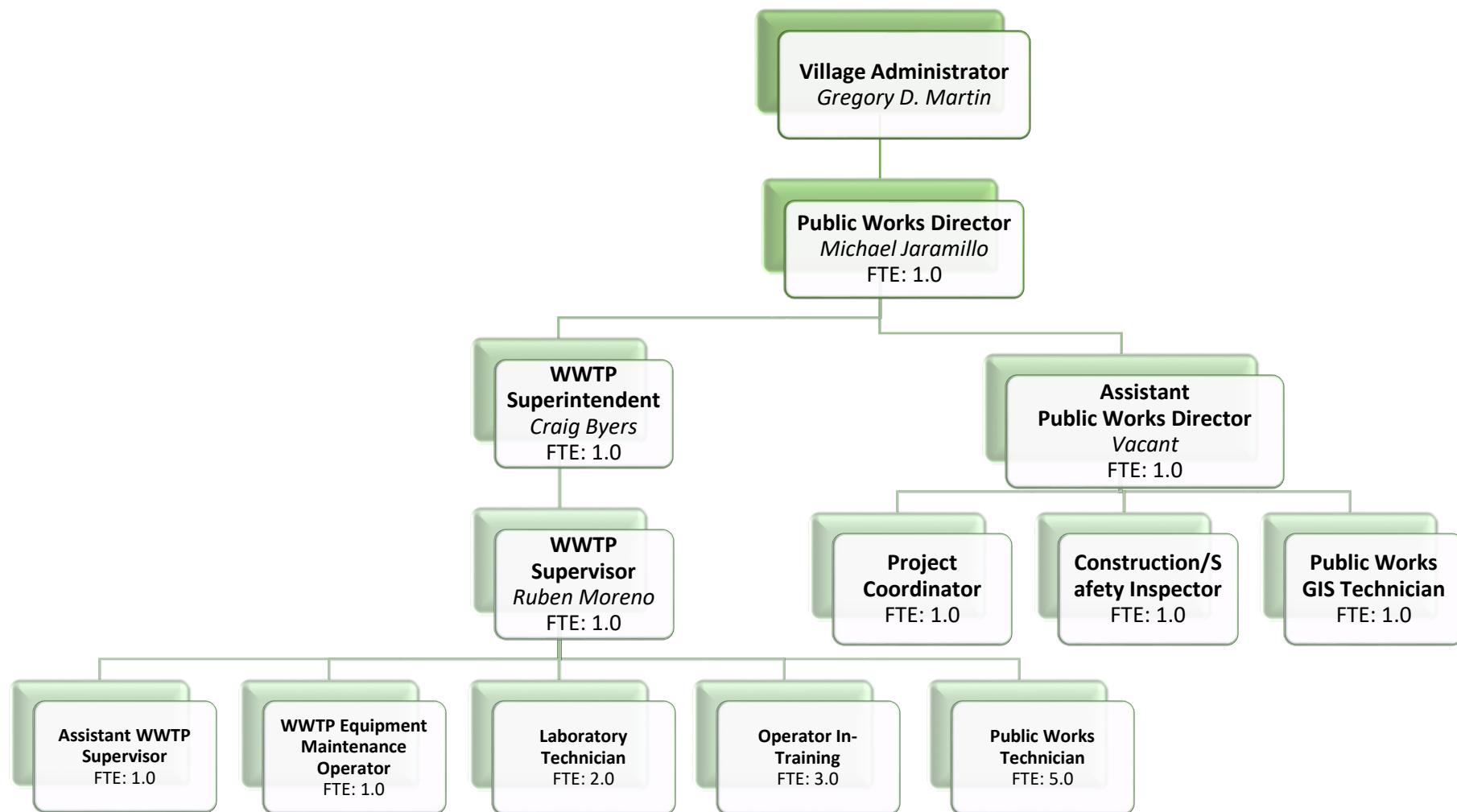


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**Water/Sewer Fund Summary**

|  | Budgeted Amounts          |                           | Actual Amounts    |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|-------------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022     | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Revenues</b>                        |                           |                           |                   |                        |                        |          |
| Intergovernmental Grants/Distributions | 1,300,000                 | 2,800,000                 | 619,873           | (1,500,000)            | -54%                   |          |
| Charges for Services                   | 10,160,300                | 11,050,630                | 11,694,386        | (890,330)              | -8%                    |          |
| Investment Earnings                    | 1,716                     | 3,720                     | 2,451             | (2,004)                | -54%                   |          |
| Miscellaneous Revenues                 | 100,000                   | 1,483,000                 | (67,249)          | (1,383,000)            | -93%                   |          |
| <b>Total Revenues</b>                  | <b>11,562,016</b>         | <b>15,337,350</b>         | <b>12,249,461</b> | <b>(3,775,334)</b>     | <b>-25%</b>            |          |
| <b>Expenditures</b>                    |                           |                           |                   |                        |                        |          |
| Salaries and Wages                     | \$ 1,564,716              | 1,387,382                 | 1,169,432         | 177,334                | 13%                    |          |
| Employee Benefits                      | 954,835                   | 728,146                   | 569,658           | 226,689                | 31%                    |          |
| Supplies                               | 621,031                   | 409,000                   | 386,806           | 212,031                | 52%                    |          |
| Contractual Services                   | 1,135,786                 | 504,000                   | 335,076           | 631,786                | 125%                   |          |
| Operating Costs                        | 1,876,647                 | 3,132,321                 | 3,233,536         | (1,255,674)            | -40%                   |          |
| Capital Outlay                         | 9,612,000                 | 8,171,590                 | 4,916,555         | 1,440,410              | 18%                    |          |
| Debt Service                           | 1,924,271                 | 1,835,836                 | 208,080           | 88,435                 | 5%                     |          |
| <b>Total Expenditures</b>              | <b>\$ 17,689,286</b>      | <b>16,168,275</b>         | <b>10,819,143</b> | <b>1,521,011</b>       | <b>9%</b>              |          |
| <b>Transfers</b>                       |                           |                           |                   |                        |                        |          |
| Transfer In                            | 6,102,264                 | -                         | -                 | 6,102,264              | #DIV/0!                |          |
| Transfers Out                          | (183,064)                 | (420,610)                 | (420,610)         | 237,546                | -56%                   |          |
| <b>Total Transfers</b>                 | <b>\$ 5,919,200</b>       | <b>(420,610)</b>          | <b>(420,610)</b>  | <b>6,339,810</b>       | <b>-1507%</b>          |          |
| <b>Net Change in Fund Balance</b>      | <b>\$ (208,070)</b>       | <b>(1,251,535)</b>        | <b>1,009,708</b>  | <b>1,043,465</b>       | <b>-83%</b>            |          |

## Waste Water Treatment Plant (WWTP) Division



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## **Waste Water Treatment Plant Division**

**Mission:**

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

**Description:**

The Village of Los Lunas operates two (2) 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 6000 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.

**Priorities:**

- Continue with the inspection, review, repair, and/or upgrade of three (3) more of the 23 sewer lift stations; staff completed three (3) in FY 2022. Various lift stations were constructed in the late 1990s and can be upgraded. New grinder pumps, communication connections, basin cleaning, and new wall coating. Upgrading these lift stations will support enhanced sewer conveyance to the wastewater treatment plant and will eliminate sewer backups. Project completion by June 30, 2023.
- Purchase new Vac Truck and Crane Truck in FY 2023. This equipment will provide independence from borrowing other divisions' equipment in assisting staff in expediting emergency repairs and replacements. This will improve the performance of staff and minimize wait times in the use of specialized equipment to repair and replace sewer lift stations.

**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 (EPA) 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 sewer lift stations.

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

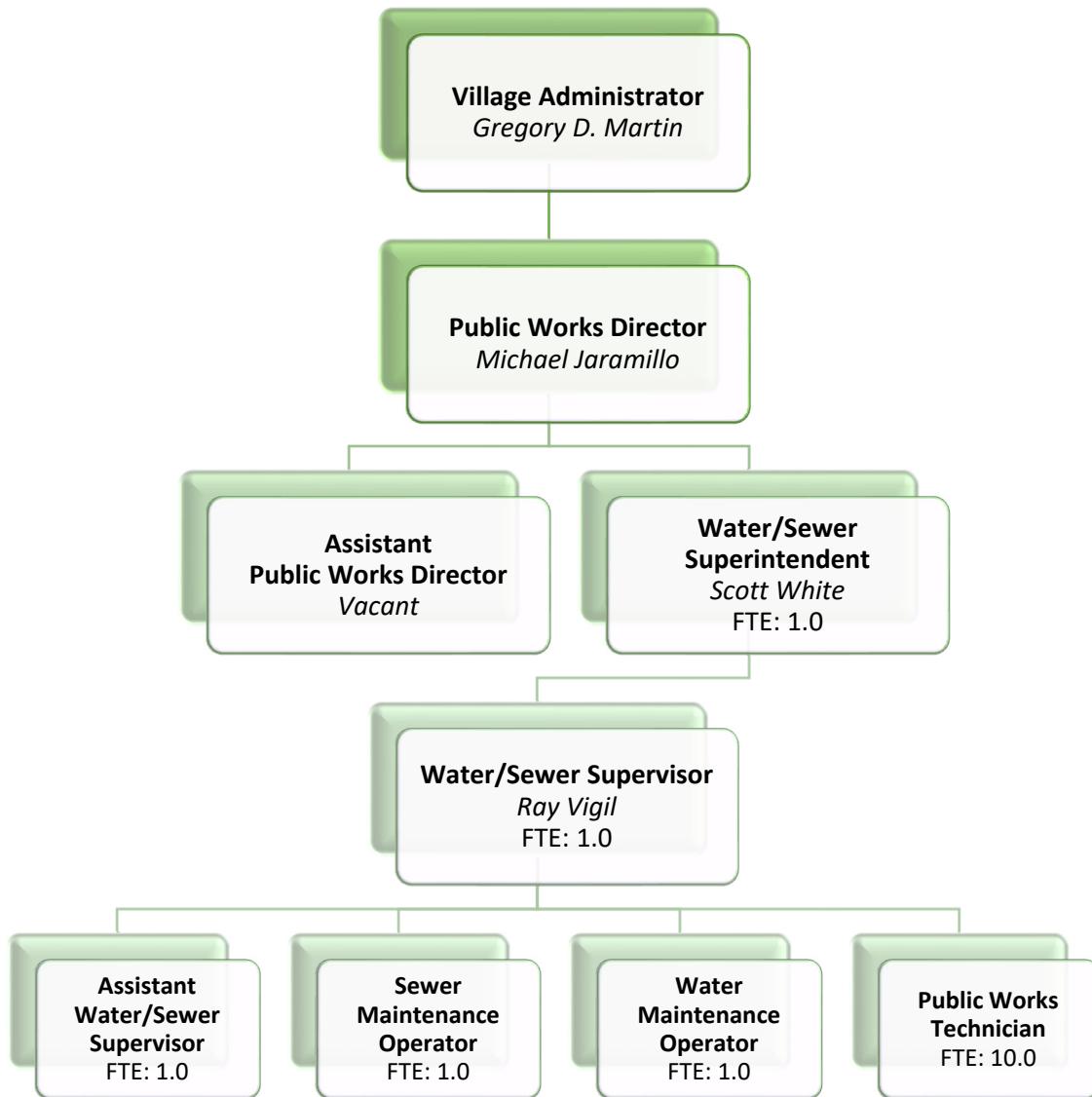
|   | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                   |                           |                           |                  |                        |                        |          |
| 41-421-5120 Salaries: Full-Time Positions   | \$ 908,628                | 825,885                   | 683,963          | 82,743                 | 10%                    |          |
| 41-421-5180 Salaries: Other Wages           | 2,100                     | 1,500                     | 2,020            | 600                    | 40%                    |          |
| 41-421-5190 Salaries: Overtime              | 36,000                    | 36,006                    | 36,554           | (6)                    | 0%                     |          |
| <b>Total Salaries and Wages</b>             | <b>946,728</b>            | <b>863,391</b>            | <b>722,537</b>   | <b>83,337</b>          | <b>10%</b>             |          |
| <b>Employee Benefits</b>                    |                           |                           |                  |                        |                        |          |
| 41-421-5210 FICA: Social Security           | 56,335                    | 51,205                    | 43,261           | 5,130                  | 10%                    |          |
| 41-421-5211 FICA: Medicare                  | 13,176                    | 11,976                    | 10,117           | 1,200                  | 10%                    |          |
| 41-421-5220 Retirement                      | 185,815                   | 162,039                   | 131,599          | 23,776                 | 15%                    |          |
| 41-421-5221 Retiree Health Care             | 36,346                    | 33,036                    | 20,163           | 3,310                  | 10%                    |          |
| 41-421-5230 Health and Medical Premiums     | 236,270                   | 185,400                   | 138,701          | 50,870                 | 27%                    |          |
| 41-421-5231 Dental Insurance Premiums       | 7,261                     | 6,632                     | 4,036            | 629                    | 9%                     |          |
| 41-421-5232 Life Insurance Premiums         | 494                       | 656                       | 264              | (162)                  | -25%                   |          |
| 41-421-5233 Disability Insurance Premiums   | 196                       | 3,469                     | 1,557            | (3,273)                | -94%                   |          |
| 41-421-5240 Unemployment Compensation       | 2,999                     | 2,726                     | 1,415            | 273                    | 10%                    |          |
| 41-421-5250 Workers Compensation Premium    | 175                       | 166                       | 136              | 9                      | 5%                     |          |
| 41-421-5290 Other Employee Benefits         | 480                       | 480                       | (196)            | -                      | 0%                     |          |
| <b>Total Employee Benefits</b>              | <b>539,547</b>            | <b>457,785</b>            | <b>351,053</b>   | <b>81,762</b>          | <b>18%</b>             |          |
| <b>Supplies</b>                             |                           |                           |                  |                        |                        |          |
| 41-421-5310 General Office Supplies         | 5,500                     | 19,500                    | 18,755           | (14,000)               | -72%                   |          |
| 41-421-5312 Janitorial Supplies             | 3,000                     | 3,000                     | 2,023            | -                      | 0%                     |          |
| 41-421-5314 Maintenance Supplies            | 73,000                    | 55,000                    | 74,731           | 18,000                 | 33%                    |          |
| 41-421-5320 Furniture/Fixtures/Equipment    | 23,250                    | 13,000                    | 8,972            | 10,250                 | 79%                    |          |
| 41-421-5330 Training Supplies               | 1,000                     | -                         | -                | 1,000                  | 100%                   |          |
| 41-421-5340 Uniforms                        | 8,000                     | 9,000                     | 8,025            | (1,000)                | -11%                   |          |
| 41-421-5350 Safety Supplies                 | 12,500                    | 35,000                    | 22,283           | (22,500)               | -64%                   |          |
| 41-421-5370 Vehicle Fuel                    | 30,000                    | 26,000                    | 35,389           | 4,000                  | 15%                    |          |
| 41-421-5371 Vehicle Tires                   | 5,500                     | -                         | -                | 5,500                  | 100%                   |          |
| 41-421-5372 Vehicle Lubricants              | 5,500                     | -                         | -                | 5,500                  | 100%                   |          |
| 41-421-5380 Software                        | 33,687                    | -                         | -                | 33,687                 | 100%                   |          |
| 41-421-5390 Other Supplies                  | 91,500                    | 41,000                    | 47,074           | 50,500                 | 123%                   |          |
| <b>Total Supplies</b>                       | <b>292,437</b>            | <b>201,500</b>            | <b>217,252</b>   | <b>90,937</b>          | <b>45%</b>             |          |
| <b>Contractual Services</b>                 |                           |                           |                  |                        |                        |          |
| 41-421-5410 Professional Services           | 134,000                   | 24,000                    | 73,960           | 110,000                | 458%                   |          |
| 41-421-5420 Attorney Fees                   | 20,000                    | -                         | -                | 20,000                 | 100%                   |          |
| 41-421-5440 Other Services                  | 300,949                   | -                         | -                | 300,949                | 100%                   |          |
| <b>Total Contractual Services</b>           | <b>454,949</b>            | <b>24,000</b>             | <b>73,960</b>    | <b>430,949</b>         | <b>1796%</b>           |          |
| <b>Operating Costs</b>                      |                           |                           |                  |                        |                        |          |
| 41-421-5511 Data Processing                 | -                         | 48,409                    | 38,391           | (48,409)               | -100%                  |          |
| 41-421-5514 Employee Training               | 12,500                    | 8,500                     | 6,724            | 4,000                  | 47%                    |          |
| 41-421-5515 Employee Travel                 | 3,500                     | -                         | 2,738            | 3,500                  | 100%                   |          |
| 41-421-5518 Postage                         | 1,500                     | 3,500                     | 1,513            | (2,000)                | -57%                   |          |
| 41-421-5519 Utilities                       | -                         | 395,000                   | 351,138          | (395,000)              | -100%                  |          |
| 41-421-5521 Telecommunications              | 13,373                    | 12,000                    | 13,394           | 1,373                  | 11%                    |          |
| 41-421-5522 Subscriptions and Dues          | 3,500                     | 3,500                     | 1,628            | -                      | 0%                     |          |
| 41-421-5523 Insurance Premiums              | 46,400                    | 67,265                    | 73,834           | (20,865)               | -31%                   |          |
| 41-421-5524 Printing/Publishing/Advertising | 5,000                     | 5,000                     | 3,928            | -                      | 0%                     |          |
| 41-421-5525 Rent Payments                   | -                         | 1,500                     | -                | (1,500)                | -100%                  |          |
| 41-421-5529 Gas/Water Expense               | -                         | 20,000                    | 22,929           | (20,000)               | -100%                  |          |
| 41-421-5570 Utilities: Electricity          | 485,000                   | -                         | 88,938           | 485,000                | 100%                   |          |
| 41-421-5571 Utilities: Natural Gas          | 25,000                    | -                         | 1,625            | 25,000                 | 100%                   |          |
| 41-421-5572 Utilities: Water                | 10,000                    | -                         | 2,791            | 10,000                 | 100%                   |          |
| 41-421-5580 Repairs and Maintenance         | 150,000                   | 330,000                   | 618,768          | (180,000)              | -55%                   |          |
| 41-421-5590 Other Operating Costs           | 2,000                     | 278,571                   | 278,416          | (276,571)              | -99%                   |          |
| <b>Total Operating Costs</b>                | <b>757,773</b>            | <b>1,173,245</b>          | <b>1,506,755</b> | <b>(415,472)</b>       | <b>-35%</b>            |          |
| <b>Capital Purchases</b>                    |                           |                           |                  |                        |                        |          |
| 41-421-5621 Drying Bed Rehab                | -                         | 10,272                    | 8,027            | (10,272)               | -100%                  |          |
| 41-421-5623 Sludge Management               | 100,000                   | 200,000                   | 130,526          | (100,000)              | -50%                   |          |
| 41-421-5640 Land Improvements               | -                         | 110,000                   | 116,518          | (110,000)              | -100%                  |          |
| 41-421-5650 Buildings and Structures        | -                         | 200,000                   | 57,777           | (200,000)              | -100%                  |          |
| 41-421-5661 Vehicles                        | 242,000                   | -                         | -                | 242,000                | 100%                   |          |
| 41-421-5670 Machinery and Equipment         | 350,000                   | 235,000                   | 279,731          | 115,000                | 49%                    |          |
| 41-421-5682 Public Works Office             | -                         | 200,000                   | 147,767          | (200,000)              | -100%                  |          |
| <b>Total Capital Purchases</b>              | <b>692,000</b>            | <b>955,272</b>            | <b>740,346</b>   | <b>(263,272)</b>       | <b>-28%</b>            |          |

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

|   | Budgeted Amounts               |                     | Actual Amounts   |                  | \$ Change              | % Change               |
|---|--------------------------------|---------------------|------------------|------------------|------------------------|------------------------|
|   | - Approved                     |                     | June 30, 2022    |                  | Increase<br>(Decrease) | Increase<br>(Decrease) |
|   | June 30, 2023                  | June 30, 2022       | June 30, 2022    |                  |                        |                        |
| <b>Debt Service</b>                     |                                |                     |                  |                  |                        |                        |
| 41-421-5710                             | Debt Service: Principal        | 882,220             | 871,846          | -                | 10,374                 | 1%                     |
| 41-421-5720                             | Debt Service: Interest Expense | 59,896              | 66,310           | 58,342           | (6,414)                | -10%                   |
| 41-421-5721                             | Debt Service: Other Fees       | 39,583              | 43,542           | 39,829           | (3,959)                | -9%                    |
| <b>Total Debt Service</b>               |                                | <b>981,699</b>      | <b>981,698</b>   | <b>98,171</b>    | <b>1</b>               | <b>0%</b>              |
| <b>Total WWTP Division Expenditures</b> |                                | <b>\$ 4,665,133</b> | <b>4,656,891</b> | <b>3,710,074</b> | <b>8,242</b>           | <b>0%</b>              |

### 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. Division 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

**Priorities:**

- Complete the North Water Loop Phase I in FY 2023. Provide improved water availability East of the Rio Grande to the Valencia Y residents and business community. The additional looped water line will offer secondary fire and water service should the existing main waterline be damaged or out of service.
- Complete the Central New Mexico Water and Sewer Line Extension Project. It will support current and future economic growth within the region by March 2023.
- Continue to extend water and sewer services within the Village of Los Lunas. This action supports the Village's Source Water Protection Plan. To provide potable drinking water to current residents utilizing a private water well and the elimination of septic tanks within the Village. Remove contaminants that pollute our water supply by June 2023.

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**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 maximize water service, and minimize water loss.

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

|   | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Salaries and Wages</b>                   |                           |                           |                  |                        |                        |          |
| 41-422-5120 Salaries: Full-Time Positions   | \$ 592,988                | 492,191                   | 408,937          | 100,797                | 20%                    |          |
| 41-422-5180 Salaries: Other Wages           | -                         | -                         | -                | -                      | 100%                   |          |
| 41-422-5190 Salaries: Overtime              | 25,000                    | 31,800                    | 37,958           | (6,800)                | -21%                   |          |
| <b>Total Salaries and Wages</b>             | <b>617,988</b>            | <b>523,991</b>            | <b>446,895</b>   | <b>93,997</b>          | <b>18%</b>             |          |
| <b>Employee Benefits</b>                    |                           |                           |                  |                        |                        |          |
| 41-422-5210 FICA: Social Security           | 36,766                    | 30,516                    | 26,811           | 6,250                  | 20%                    |          |
| 41-422-5211 FICA: Medicare                  | 8,599                     | 7,137                     | 6,270            | 1,462                  | 20%                    |          |
| 41-422-5220 Retirement                      | 121,266                   | 96,568                    | 75,476           | 24,698                 | 26%                    |          |
| 41-422-5221 Retiree Health Care             | 23,720                    | 19,688                    | 13,342           | 4,032                  | 20%                    |          |
| 41-422-5230 Health and Medical Premiums     | 215,211                   | 108,518                   | 91,808           | 106,693                | 98%                    |          |
| 41-422-5231 Dental Insurance Premiums       | 7,113                     | 3,558                     | 2,756            | 3,555                  | 100%                   |          |
| 41-422-5232 Life Insurance Premiums         | 390                       | 437                       | 213              | (47)                   | -11%                   |          |
| 41-422-5233 Disability Insurance Premiums   | 128                       | 2,068                     | 880              | (1,940)                | -94%                   |          |
| 41-422-5240 Unemployment Compensation       | 1,957                     | 1,625                     | 980              | 332                    | 20%                    |          |
| 41-422-5250 Workers Compensation Premium    | 138                       | 111                       | 90               | 27                     | 24%                    |          |
| 41-422-5290 Other Employee Benefits         | -                         | 135                       | (21)             | (135)                  | -100%                  |          |
| <b>Total Employee Benefits</b>              | <b>415,288</b>            | <b>270,361</b>            | <b>218,605</b>   | <b>144,927</b>         | <b>54%</b>             |          |
| <b>Supplies</b>                             |                           |                           |                  |                        |                        |          |
| 41-422-5310 General Office Supplies         | 2,500                     | 2,500                     | 2,673            | -                      | 0%                     |          |
| 41-422-5312 Janitorial Supplies             | 800                       | 1,500                     | 50               | (700)                  | -47%                   |          |
| 41-422-5314 Maintenance Supplies            | 45,000                    | -                         | -                | 45,000                 | 100%                   |          |
| 41-422-5320 Furniture/Fixtures/Equipment    | 29,100                    | 18,000                    | 11,102           | 11,100                 | 62%                    |          |
| 41-422-5340 Uniforms                        | 5,000                     | 7,000                     | 4,514            | (2,000)                | -29%                   |          |
| 41-422-5350 Safety Supplies                 | 3,500                     | -                         | -                | 3,500                  | 100%                   |          |
| 41-422-5370 Vehicle Fuel                    | 36,000                    | 28,000                    | 40,948           | 8,000                  | 29%                    |          |
| 41-422-5371 Vehicle Tires                   | 8,400                     | -                         | -                | 8,400                  | 100%                   |          |
| 41-422-5372 Vehicle Lubricants              | 2,500                     | -                         | -                | 2,500                  | 100%                   |          |
| 41-422-5380 Software                        | 41,294                    | -                         | -                | 41,294                 | 100%                   |          |
| 41-422-5390 Other Supplies                  | 154,500                   | 150,500                   | 110,267          | 4,000                  | 3%                     |          |
| <b>Total Supplies</b>                       | <b>328,594</b>            | <b>207,500</b>            | <b>169,554</b>   | <b>121,094</b>         | <b>58%</b>             |          |
| <b>Contractual Services</b>                 |                           |                           |                  |                        |                        |          |
| 41-422-5410 Professional Services           | 360,000                   | 460,000                   | 242,655          | (100,000)              | -22%                   |          |
| 41-422-5420 Attorney Fees                   | 20,000                    | 20,000                    | 18,249           | -                      | 0%                     |          |
| 41-422-5440 Other Services                  | 300,837                   | -                         | 212              | 300,837                | 100%                   |          |
| <b>Total Contractual Services</b>           | <b>680,837</b>            | <b>480,000</b>            | <b>261,116</b>   | <b>200,837</b>         | <b>42%</b>             |          |
| <b>Operating Costs</b>                      |                           |                           |                  |                        |                        |          |
| 41-422-5500 Gross Receipts Taxes            | 508,015                   | 485,745                   | 436,168          | 22,270                 | 5%                     |          |
| 41-422-5511 Data Processing                 | -                         | 66,562                    | 39,121           | (66,562)               | -100%                  |          |
| 41-422-5514 Employee Training               | 15,000                    | 1,500                     | 1,100            | 13,500                 | 900%                   |          |
| 41-422-5515 Employee Travel                 | 3,500                     | -                         | -                | 3,500                  | 100%                   |          |
| 41-422-5518 Postage                         | 100                       | 500                       | -                | (400)                  | -80%                   |          |
| 41-422-5519 Utilities                       | -                         | 400,000                   | 300,011          | (400,000)              | -100%                  |          |
| 41-422-5521 Telecommunications              | 12,431                    | 12,000                    | 14,121           | 431                    | 4%                     |          |
| 41-422-5522 Subscriptions and Dues          | 500                       | 500                       | 873              | -                      | 0%                     |          |
| 41-422-5523 Insurance Premiums              | 34,000                    | 67,915                    | 52,927           | (33,915)               | -50%                   |          |
| 41-422-5524 Printing/Publishing/Advertising | 2,000                     | 2,800                     | 1,461            | (800)                  | -29%                   |          |
| 41-422-5538 Water Well Operations           | -                         | 135,000                   | 74,847           | (135,000)              | -100%                  |          |
| 41-422-5570 Utilities: Electricity          | 408,000                   | -                         | 92,360           | 408,000                | 100%                   |          |
| 41-422-5571 Utilities: Natural Gas          | 1,800                     | -                         | 231              | 1,800                  | 100%                   |          |
| 41-422-5572 Utilities: Water                | 1,728                     | -                         | 585              | 1,728                  | 100%                   |          |
| 41-422-5580 Repairs and Maintenance         | 130,000                   | 460,000                   | 388,058          | (330,000)              | -72%                   |          |
| 41-422-5590 Other Operating Costs           | 1,800                     | 326,554                   | 324,918          | (324,754)              | -99%                   |          |
| <b>Total Operating Costs</b>                | <b>1,118,874</b>          | <b>1,959,076</b>          | <b>1,726,781</b> | <b>(840,202)</b>       | <b>-43%</b>            |          |

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

|  | Budgeted Amounts                  |                           | Actual Amounts     |                        | \$ Change              | % Change      |
|--|-----------------------------------|---------------------------|--------------------|------------------------|------------------------|---------------|
|  | Approved<br>June 30, 2023         | Approved<br>June 30, 2022 | June 30, 2022      | Increase<br>(Decrease) | Increase<br>(Decrease) |               |
| <b>Capital Purchases</b>                       |                                   |                           |                    |                        |                        |               |
| 41-422-5601                                    | Tank No. 3 Site Improvements      | 1,500,000                 | -                  | 30,330                 | 1,500,000              | 100%          |
| 41-422-5602                                    | Scada Software                    | 40,000                    | 40,000             | 25,105                 | -                      | 0%            |
| 41-422-5604                                    | North Waterline Loop Phase I      | -                         | 812,000            | 830,902                | (812,000)              | -100%         |
| 41-422-5605                                    | Central NM Rail Park Sewerline    | -                         | 1,200,000          | 122,533                | (1,200,000)            | -100%         |
| 41-422-5606                                    | Water/Sewer Office                | 250,000                   | 1,385,253          | 1,769,387              | (1,135,253)            | -82%          |
| 41-422-5607                                    | Lift Station Panels               | -                         | 45,473             | 45,473                 | (45,473)               | -100%         |
| 41-422-5608                                    | Media Replacement                 | -                         | 19,998             | 19,998                 | (19,998)               | -100%         |
| 41-422-5610                                    | NM 6 Railpark Water Line          | 2,700,000                 | -                  | -                      | 2,700,000              | 100%          |
| 41-422-5622                                    | Water Pumps and Valves            | 105,000                   | 50,000             | 56,338                 | 55,000                 | 110%          |
| 41-422-5627                                    | East West Corridor Utility        | 300,000                   | 455,000            | -                      | (155,000)              | -34%          |
| 41-422-5629                                    | Water Rights Acquisition          | 500,000                   | 150,000            | -                      | 350,000                | 233%          |
| 41-422-5630                                    | Huning Ranch Loop East Sewer Line | 800,000                   | -                  | -                      | 800,000                | 100%          |
| 41-422-5633                                    | Meters                            | 200,000                   | 20,000             | (68,296)               | 180,000                | 900%          |
| 41-422-5643                                    | NM 6 Utility Relocation           | -                         | -                  | 84                     | -                      | 100%          |
| 41-422-5649                                    | Central NM Rail Park Waterline    | 1,300,000                 | 1,300,000          | -                      | -                      | 0%            |
| 41-422-5661                                    | Vehicles                          | 80,000                    | 70,000             | -                      | 10,000                 | 14%           |
| 41-422-5670                                    | Machinery and Equipment           | 45,000                    | 66,500             | 65,535                 | (21,500)               | -32%          |
| 41-422-5671                                    | Well No. 7 Arsenic Treatment      | 500,000                   | -                  | -                      | 500,000                | 100%          |
| 41-422-5690                                    | Tank No. 7 to Facebook Water      | 100,000                   | 850,000            | 701,735                | (750,000)              | -88%          |
| 41-422-5696                                    | Morris Rd. Manhole Improvement    | 100,000                   | 352,094            | 229,020                | (252,094)              | -72%          |
| 41-422-5698                                    | Water/Sewer Extensions            | 400,000                   | 400,000            | 348,065                | -                      | 0%            |
| <b>Total Capital Purchases</b>                 |                                   | <b>8,920,000</b>          | <b>7,216,318</b>   | <b>4,176,209</b>       | <b>1,703,682</b>       | <b>24%</b>    |
| <b>Debt Service</b>                            |                                   |                           |                    |                        |                        |               |
| 41-422-5710                                    | Debt Service: Principal           | 472,682                   | 463,553            | -                      | 9,129                  | 2%            |
| 41-422-5720                                    | Debt Service: Interest Expense    | 461,607                   | 381,377            | 73,950                 | 80,230                 | 21%           |
| 41-422-5721                                    | Debt Service: Other Fees          | 8,283                     | 9,208              | 35,959                 | (925)                  | -10%          |
| <b>Total Debt Service</b>                      |                                   | <b>942,572</b>            | <b>854,138</b>     | <b>109,909</b>         | <b>88,434</b>          | <b>10%</b>    |
| <b>Total Water/Sewer Division Expenditures</b> |                                   |                           |                    |                        |                        |               |
| <b>Total Water/Sewer Fund Expenditures</b>     |                                   | <b>\$ 13,024,153</b>      | <b>11,511,384</b>  | <b>7,109,069</b>       | <b>1,512,769</b>       | <b>13%</b>    |
| <b>Transfers In/Out</b>                        |                                   | <b>\$ 17,689,286</b>      | <b>16,168,275</b>  | <b>10,819,143</b>      | <b>1,521,011</b>       | <b>0%</b>     |
| 41-348-3050                                    | Transfer from General Fund        | \$ 6,102,264              | -                  | -                      | 6,102,264              | 100%          |
| 41-348-3080                                    | Transfer to Municipal Street      | (183,064)                 | (60,610)           | (60,610)               | (122,454)              | 202%          |
| 41-492-6055                                    | Transfer to General Fund          | -                         | (360,000)          | (360,000)              | 360,000                | -100%         |
| <b>Total Transfers In/Out</b>                  |                                   | <b>\$ 5,919,200</b>       | <b>(420,610)</b>   | <b>(420,610)</b>       | <b>6,339,810</b>       | <b>-1507%</b> |
| <b>Net Change in Fund Balance</b>              |                                   | <b>\$ (208,070)</b>       | <b>(1,251,535)</b> | <b>1,009,708</b>       | <b>1,043,465</b>       | <b>-83%</b>   |

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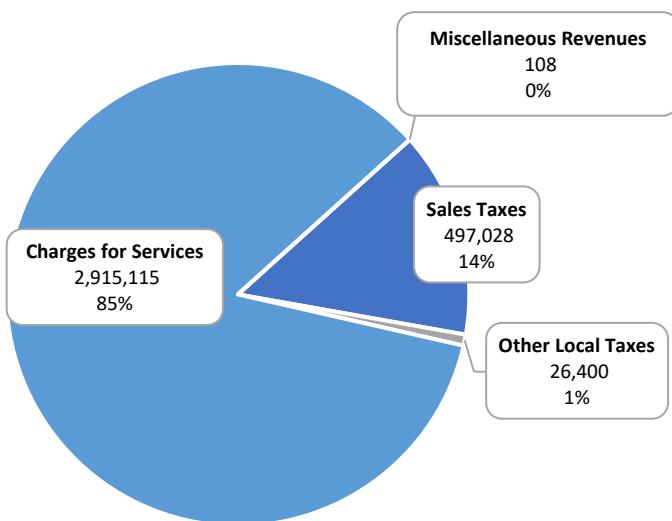
### **Solid Waste Fund**

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

#### **Solid Waste Fund Revenues**

The solid waste fund's budgeted revenues are projected to be \$3,438,651 and are comprised of gross receipts taxes, charges for services, and other local taxes. The solid waste fund's primary source of revenue is generated from charges for services, which accounts for approximately 85% of total revenues.

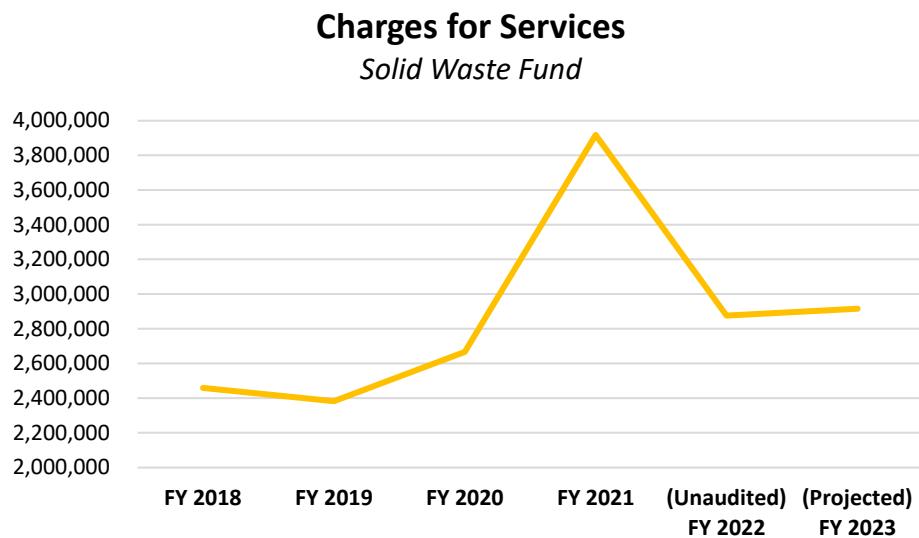
#### **Solid Waste Fund Revenues (Budgeted Amounts)**



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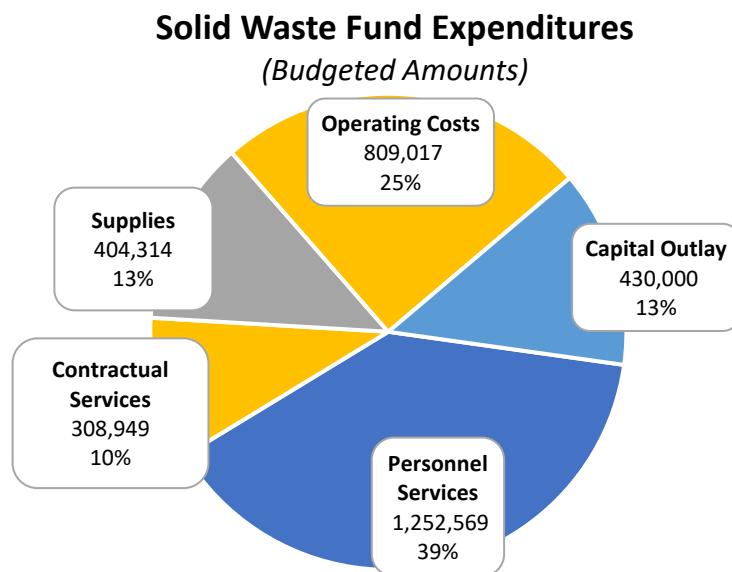
**Charges for Services**

The projected charges for services revenue in the solid waste fund is estimated to be \$2,915,115. Historical charges for services revenue, along with the projected revenues for FY 2023, is presented below:



**Solid Waste Fund Expenditures**

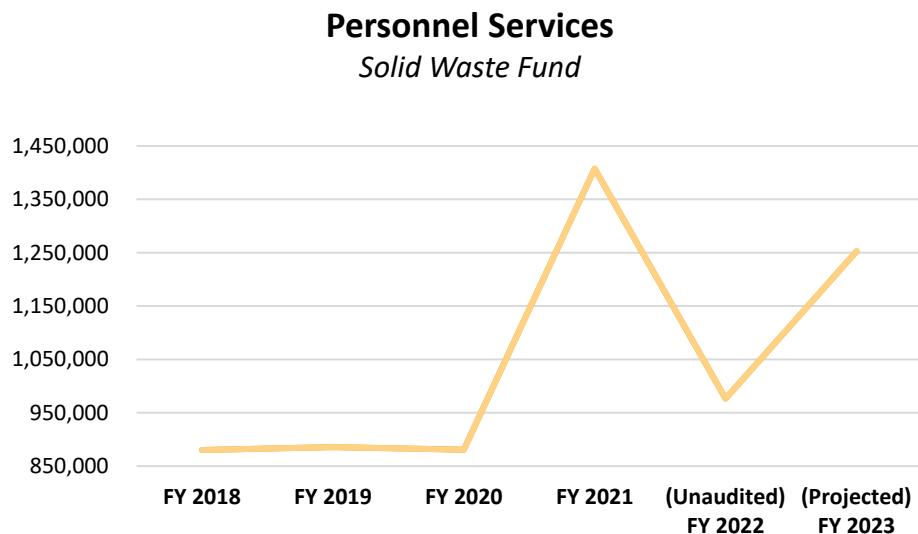
The solid waste fund's budgeted expenditures are projected to be \$3,204,849 and are comprised of personnel services, contractual services, operating costs, capital outlay and supplies. The solid waste fund's primary uses of expenditures are generated from personnel services, operating costs, and capital outlay. These three categories of expenditures account for approximately 78% of the solid waste fund's expenditures.



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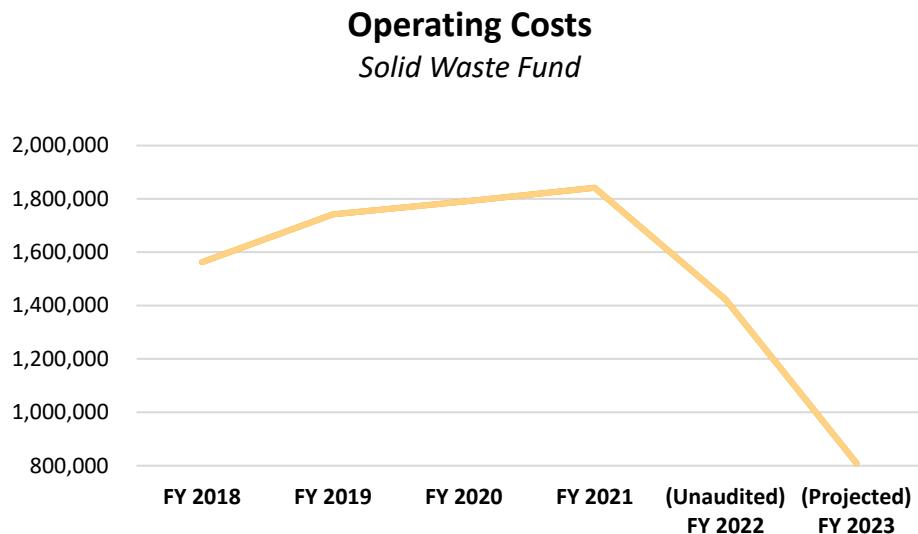
**Personnel Services**

The projected personnel services expenditures in the solid waste fund are estimated to be \$1,252,569. The historical personnel services along with the projected expenditures for FY 2023, is presented below:



**Operating Costs**

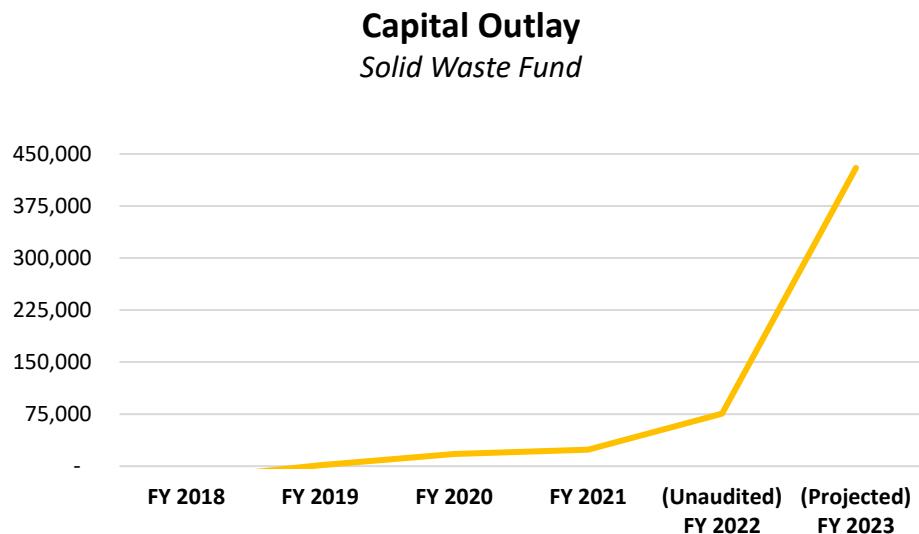
The projected operating costs in the solid waste fund is estimated to be \$809,017. The historical operating costs along with the projected expenditures for FY 2023, is presented below:



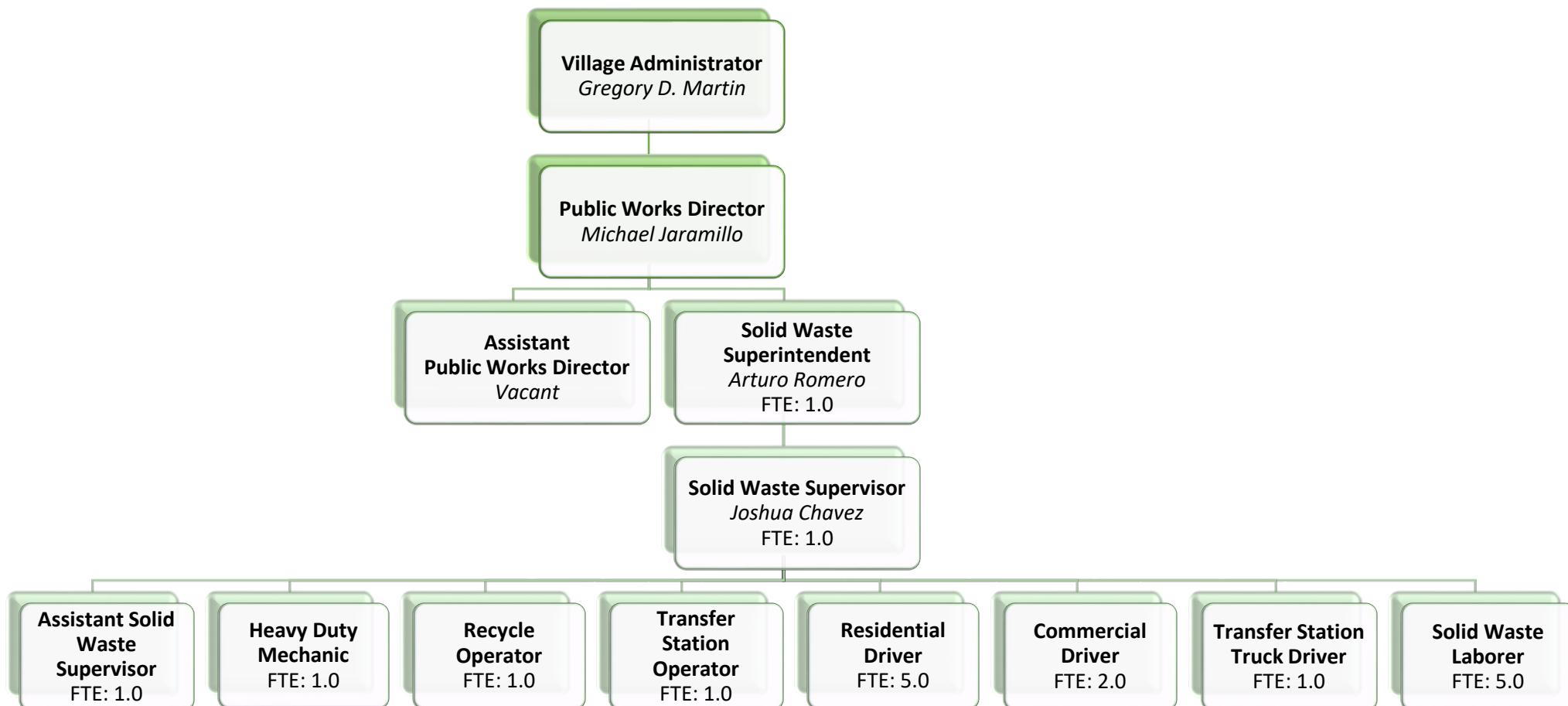
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**Capital Outlay**

The projected operating costs in the solid waste fund is estimated to be \$430,000. The historical operating costs along with the projected expenditures for FY 2023, is presented below:



## Solid Waste Division



**STATE OF NEW MEXICO  
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## **Solid Waste Division**

**Mission:**

To provide convenient and sanitary collection and safe disposal of solid waste for the Village of Los Lunas.

**Description:**

The Solid Waste Division provides once-a-week residential curbside solid waste collection and disposal, and up to seven (7) days a week commercial business. In addition, Division personnel 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.

**Priorities:**

- Remove all inefficient energy high-pressure sodium (HPS) light fixtures from within the Transfer Station Building, Solid Waste Offices, Maintenance Shop and parking lot. Replace with light-emitting diode (LED) fixtures. LED light bulbs can last 25,000 hours longer HPS light bulbs and can reduce electricity consumed by 2/3 of an HPS light bulb. Complete replacement project by May 2023.
- Replace inefficient heating and cooling units within the Transfer Station and Solid Waste Offices. Install furnaces with an Annual Fuel Utilization Efficiency (AFUE) of 90% or higher and air conditioners with a Seasonal Energy Efficiency Rating (SEER) between 20 and 26. Complete replacement project by May 2023.
- Continue highlighting our recycling efforts through public outreach. Develop and participate in six (6) community cleanups and/or support community volunteer groups with their cleanup efforts by June 30, 2023.

**Goals & Objectives:**

- Comply with all Environmental Protection Agency (EPA) 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 that supports skill development, value and opportunity.

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**Solid Waste Fund Summary**

|                                   | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|-----------------------------------|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|                                   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Revenues</b>                   |                           |                           |                  |                        |                        |          |
| Sales Taxes                       | 497,028                   | 398,255                   | 573,967          | 98,773                 | 25%                    |          |
| Franchise Taxes                   | 26,400                    | 22,800                    | 34,431           | 3,600                  | 16%                    |          |
| Charges for Services              | 2,915,115                 | 2,774,247                 | 2,875,226        | 140,868                | 5%                     |          |
| Investment Earnings               | 108                       | 828                       | 127              | (720)                  | -87%                   |          |
| <b>Total Revenues</b>             | <b>3,438,651</b>          | <b>3,196,130</b>          | <b>3,483,751</b> | <b>242,521</b>         | <b>8%</b>              |          |
| <b>Expenditures</b>               |                           |                           |                  |                        |                        |          |
| Salaries and Wages                | \$ 766,250                | 745,324                   | 619,676          | 20,926                 | 3%                     |          |
| Employee Benefits                 | 486,319                   | 430,922                   | 356,902          | 55,397                 | 13%                    |          |
| Supplies                          | 404,314                   | 257,650                   | 279,073          | 146,664                | 57%                    |          |
| Contractual Services              | 308,949                   | 396,658                   | 347,282          | (87,709)               | -22%                   |          |
| Operating Costs                   | 809,017                   | 905,207                   | 805,799          | (96,190)               | -11%                   |          |
| Capital Outlay                    | 430,000                   | 102,000                   | 75,663           | 328,000                | 322%                   |          |
| <b>Total Expenditures</b>         | <b>\$ 3,204,849</b>       | <b>2,837,761</b>          | <b>2,484,395</b> | <b>367,088</b>         | <b>13%</b>             |          |
| <b>Net Change in Fund Balance</b> | <b>233,802</b>            | <b>358,369</b>            | <b>999,356</b>   | <b>(124,567)</b>       | <b>-35%</b>            |          |

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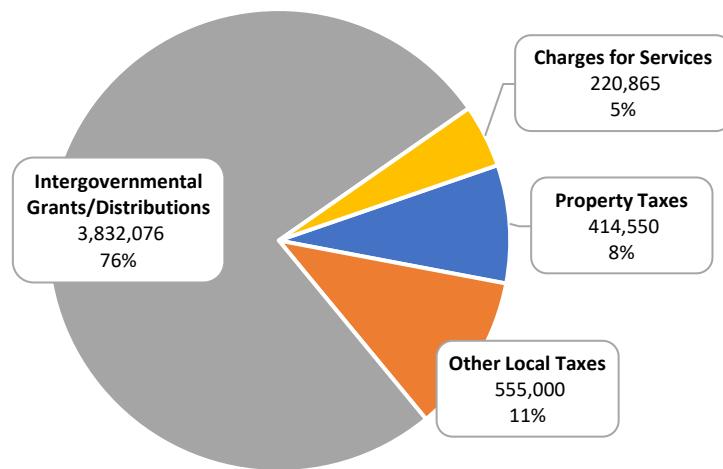
### **Aggregate Non-Major Funds**

The aggregate non-major funds are made up of special revenue, capital projects and debt service. Special revenue funds are used to account for the accumulation and disbursement of restricted resources. Special revenue funds include local LEDA, lodgers' tax, municipal street improvement, state LEDA Facebook project, fire, recreation, police program, intergovernmental grant, local government correction, law enforcement protection, local DWI, emergency medical service, and American rescue plan act funds. Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Capital projects funds include the aquatic center, river park and Bosque improvements, and sports complex improvements funds. Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term obligation bond principal, interest and related costs. Debt service funds include GRT revenue bond 2016 and G.O. bond 2016 fund.

#### **Aggregate Non-Major Funds Revenue**

The aggregate non-major funds' budgeted revenues are projected to be \$5,022,501, and are comprised of gross receipts taxes, property taxes, other local taxes, intergovernmental grants, charges for services, and miscellaneous revenues.

### **Aggregate Non-Major Funds Revenues (Budgeted Amounts)**



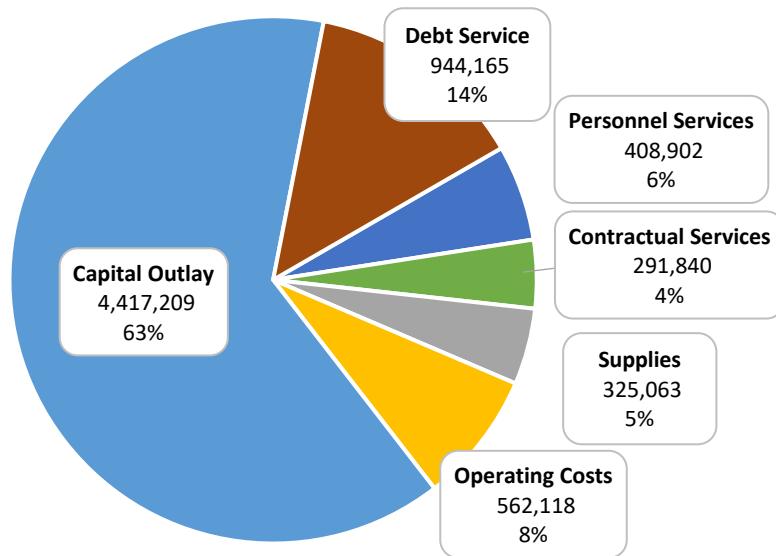
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**Aggregate Non-Major Funds Expenditures**

The aggregate non-major funds' budgeted expenditures have been projected to be \$6,949,297, and are comprised of personnel services, contractual services, supplies, operating costs, capital outlay, and debt service.

**Aggregate Non-Major Funds Expenditures**

*(Budgeted Amounts)*



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**Non-Major Fund Summary**

|  | Budgeted Amounts          |                           | Actual Amounts     |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|--------------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022      | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Revenues</b>                        |                           |                           |                    |                        |                        |          |
| Property Taxes                         | \$ 414,550                | 464,790                   | 512,899            | (50,240)               | -11%                   |          |
| Other Taxes                            | 555,000                   | 578,000                   | 528,908            | (23,000)               | -4%                    |          |
| Intergovernmental Grants/Distributions | 3,832,076                 | 4,205,597                 | 3,104,754          | (373,521)              | -9%                    |          |
| Charges for Services                   | 220,865                   | 213,409                   | 242,456            | 7,456                  | 3%                     |          |
| Investment Earnings                    | 10                        | 460                       | 54                 | (450)                  | -98%                   |          |
| Miscellaneous Revenues                 | -                         | 40,000                    | 29,046             | (40,000)               | -100%                  |          |
| <b>Total Revenues</b>                  | <b>\$ 5,022,501</b>       | <b>5,502,256</b>          | <b>4,418,117</b>   | <b>(479,755)</b>       | <b>-9%</b>             |          |
| <b>Expenditures</b>                    |                           |                           |                    |                        |                        |          |
| Salaries and Wages                     | \$ 264,011                | 297,902                   | 285,970            | (33,891)               | -11%                   |          |
| Employee Benefits                      | 144,891                   | 145,508                   | 139,013            | (617)                  | 0%                     |          |
| Supplies                               | 325,063                   | 187,902                   | 152,208            | 137,161                | 73%                    |          |
| Contractual Services                   | 291,840                   | 539,311                   | 336,280            | (247,471)              | -46%                   |          |
| Operating Costs                        | 562,118                   | 685,804                   | 405,719            | (123,686)              | -18%                   |          |
| Capital Outlay                         | 4,417,209                 | 17,639,473                | 11,535,052         | (13,222,264)           | -75%                   |          |
| Debt Service                           | 944,165                   | 941,431                   | 944,263            | 2,734                  | 0%                     |          |
| <b>Total Expenditures</b>              | <b>\$ 6,949,297</b>       | <b>20,437,331</b>         | <b>13,798,505</b>  | <b>(13,488,034)</b>    | <b>-66%</b>            |          |
| <b>Transfers</b>                       |                           |                           |                    |                        |                        |          |
| Transfer In                            | 838,884                   | 4,721,733                 | 4,535,187          | (3,882,849)            | -82%                   |          |
| <b>Total Transfers</b>                 | <b>\$ 838,884</b>         | <b>4,721,733</b>          | <b>4,535,187</b>   | <b>(3,882,849)</b>     | <b>-82%</b>            |          |
| <b>Net Change in Fund Balance</b>      | <b>\$ (1,087,912)</b>     | <b>(10,213,342)</b>       | <b>(4,845,201)</b> | <b>9,125,430</b>       | <b>-89%</b>            |          |

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Local LEDA GRT Fund (15)  
 Special Revenue Fund

|   | Budgeted Amounts             |                           | Actual Amounts     |                    | \$ Change              | % Change               |
|---|------------------------------|---------------------------|--------------------|--------------------|------------------------|------------------------|
|   | Approved<br>June 30, 2023    | Approved<br>June 30, 2022 | June 30, 2022      |                    | Increase<br>(Decrease) | Increase<br>(Decrease) |
| <b>Capital Purchases</b>                      |                              |                           |                    |                    |                        |                        |
| 15-422-5601                                   | Tank No. 3 Site Improvements | \$ -                      | 2,741,032          | 3,184,517          | (2,741,032)            | -100%                  |
| 15-422-5610                                   | NM 6 Railpark Water Line     | \$ -                      | 609,653            | 88,478             | (609,653)              | -100%                  |
| 15-422-5615                                   | Rail Park Storage Tank No. 8 | \$ -                      | -                  | -                  | -                      | 100%                   |
| 15-422-5671                                   | Well No. 7 Arsenic Treatment | \$ -                      | 2,554,073          | 1,850,172          | (2,554,073)            | -100%                  |
| 15-422-5691                                   | NM 6 Railpark Balance        | \$ -                      | 967,000            | -                  | (967,000)              | -100%                  |
| <b>Total Capital Purchases</b>                |                              | \$ -                      | <b>6,871,758</b>   | <b>5,123,167</b>   | <b>(6,871,758)</b>     | <b>-100%</b>           |
| <b>Total Local LEDA GRT Fund Expenditures</b> |                              |                           |                    |                    |                        |                        |
| <b>Transfers In/Out</b>                       |                              | \$ -                      | <b>6,871,758</b>   | <b>5,123,167</b>   | <b>(6,871,758)</b>     | <b>-100%</b>           |
| 15-399-4099                                   | Transfer from General Fund   | \$ -                      | 2,350,129          | 2,350,129          | (2,350,129)            | -100%                  |
| <b>Total Transfers In/Out</b>                 |                              | \$ -                      | <b>2,350,129</b>   | <b>2,350,129</b>   | <b>(2,350,129)</b>     | <b>-100%</b>           |
| <b>Net Change in Fund Balance</b>             |                              | \$ -                      | <b>(4,521,629)</b> | <b>(2,773,038)</b> | <b>4,521,629</b>       | <b>-100%</b>           |

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**Lodgers Tax Fund (16)**  
**Special Revenue Fund**

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Other Taxes</b>                          |                           |                           |                |                        |                        |          |
| 16-310-4131                                 | \$ 100,000                | 87,000                    | 123,352        | 13,000                 | 15%                    |          |
| <b>Total Other Taxes</b>                    | <b>\$ 100,000</b>         | <b>87,000</b>             | <b>123,352</b> | <b>13,000</b>          | <b>15%</b>             |          |
| <b>Total Lodgers Tax Revenues</b>           | <b>\$ 100,000</b>         | <b>87,000</b>             | <b>123,352</b> | <b>13,000</b>          | <b>15%</b>             |          |
| <b>Supplies</b>                             |                           |                           |                |                        |                        |          |
| 16-400-5370 Lodgers Tax                     | \$ 1,000                  | -                         | -              | 1,000                  | 100%                   |          |
| <b>Total Supplies</b>                       | <b>\$ 1,000</b>           | <b>-</b>                  | <b>-</b>       | <b>1,000</b>           | <b>100%</b>            |          |
| <b>Contractual Services</b>                 |                           |                           |                |                        |                        |          |
| 16-400-5410 Professional Services           | \$ 85,000                 | -                         | -              | 85,000                 | 100%                   |          |
| <b>Total Contractual Services</b>           | <b>\$ 85,000</b>          | <b>-</b>                  | <b>-</b>       | <b>85,000</b>          | <b>100%</b>            |          |
| <b>Operating Costs</b>                      |                           |                           |                |                        |                        |          |
| 16-400-5524 Printing/Publishing/Advertising | 5,000                     | -                         | -              | 5,000                  | 100%                   |          |
| 16-411-5583 Promotional: Inside Region      | -                         | 5,000                     | 4,875          | (5,000)                | -100%                  |          |
| 16-411-5584 Promotional: Outside Region     | -                         | 80,000                    | 82,150         | (80,000)               | -100%                  |          |
| 16-411-5585 Non-Promotional Expense         | -                         | 8,000                     | 5,405          | (8,000)                | -100%                  |          |
| <b>Total Operating Costs</b>                | <b>5,000</b>              | <b>93,000</b>             | <b>92,430</b>  | <b>(88,000)</b>        | <b>-95%</b>            |          |
| <b>Capital Purchases</b>                    |                           |                           |                |                        |                        |          |
| 16-411-5650 Buildings and Structures        | -                         | 40,000                    | -              | (40,000)               | -100%                  |          |
| <b>Total Capital Purchases</b>              | <b>-</b>                  | <b>40,000</b>             | <b>-</b>       | <b>(40,000)</b>        | <b>-100%</b>           |          |
| <b>Total Lodgers Tax Fund Expenditures</b>  | <b>\$ 91,000</b>          | <b>133,000</b>            | <b>92,430</b>  | <b>(42,000)</b>        | <b>-32%</b>            |          |
| <b>Net Change in Fund Balance</b>           | <b>\$ 9,000</b>           | <b>(46,000)</b>           | <b>30,922</b>  | <b>55,000</b>          | <b>-120%</b>           |          |

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**Municipal Street Improvement Fund (17)**  
**Special Revenue Fund**

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Other Taxes</b>                              |                           |                           |                |                        |                        |          |
| 17-340-4013 Gas Tax: 1 Cent                     | \$ 192,000                | 205,000                   | 162,612        | (13,000)               | -6%                    |          |
| 17-340-4113 Gasoline Tax                        | 263,000                   | 286,000                   | 242,944        | (23,000)               | -8%                    |          |
| <b>Total Other Taxes</b>                        | <b>455,000</b>            | <b>491,000</b>            | <b>405,556</b> | <b>(36,000)</b>        | <b>-7%</b>             |          |
| <b>Investment Earnings</b>                      |                           |                           |                |                        |                        |          |
| 17-306-4060 Interest Income                     | 5                         | 60                        | 7              | (55)                   | -92%                   |          |
| <b>Total Investment Earnings</b>                | <b>5</b>                  | <b>60</b>                 | <b>7</b>       | <b>(55)</b>            | <b>-92%</b>            |          |
| <b>Total Municipal Street Fund Revenues</b>     | <b>455,005</b>            | <b>491,060</b>            | <b>405,563</b> | <b>(36,055)</b>        | <b>-7%</b>             |          |
| <b>Operating Costs</b>                          |                           |                           |                |                        |                        |          |
| 17-406-5580 Repairs and Maintenance             | \$ 225,000                | 178,821                   | 124,060        | 46,179                 | 26%                    |          |
| <b>Total Operating Costs</b>                    | <b>225,000</b>            | <b>178,821</b>            | <b>124,060</b> | <b>46,179</b>          | <b>26%</b>             |          |
| <b>Capital Purchases</b>                        |                           |                           |                |                        |                        |          |
| 17-406-5615 Vehicles                            | 92,000                    | 65,000                    | -              | 27,000                 | 42%                    |          |
| 17-406-5691 Local Street Improvements           | -                         | 1,179                     | -              | (1,179)                | -100%                  |          |
| <b>Total Capital Purchases</b>                  | <b>92,000</b>             | <b>66,179</b>             | <b>-</b>       | <b>25,821</b>          | <b>39%</b>             |          |
| <b>Debt Service</b>                             |                           |                           |                |                        |                        |          |
| 17-406-5710 Debt Service: Principal             | 172,465                   | 170,420                   | 170,419        | 2,045                  | 1%                     |          |
| 17-406-5720 Debt Service: Interest Expense      | 10,600                    | 12,645                    | 12,644         | (2,045)                | -16%                   |          |
| <b>Total Debt Service</b>                       | <b>183,065</b>            | <b>183,065</b>            | <b>183,063</b> | <b>-</b>               | <b>0%</b>              |          |
| <b>Total Municipal Street Fund Expenditures</b> | <b>\$ 500,065</b>         | <b>428,065</b>            | <b>307,123</b> | <b>72,000</b>          | <b>17%</b>             |          |
| <b>Transfers In/Out</b>                         |                           |                           |                |                        |                        |          |
| 17-492-6040 Transfer from Water/Sewer Fund      | \$ 183,064                | 60,610                    | 60,610         | 122,454                | 202%                   |          |
| <b>Total Transfers In/Out</b>                   | <b>\$ 183,064</b>         | <b>60,610</b>             | <b>60,610</b>  | <b>122,454</b>         | <b>202%</b>            |          |
| <b>Net Change in Fund Balance</b>               | <b>\$ 138,004</b>         | <b>123,605</b>            | <b>159,050</b> | <b>14,399</b>          | <b>12%</b>             |          |

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**State LEDA Facebook Project Fund (18)**  
**Special Revenue Fund**

|  | Budgeted Amounts          |                           | Actual Amounts     |                        | \$ Change              | % Change     |
|--|---------------------------|---------------------------|--------------------|------------------------|------------------------|--------------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022      | Increase<br>(Decrease) | Increase<br>(Decrease) |              |
| <b>Miscellaneous Revenues</b>                          |                           |                           |                    |                        |                        |              |
| 18-303-4000 State LEDA Revenue                         | \$ -                      | -                         | -                  | -                      | -                      | 100%         |
| <b>Total Miscellaneous Revenues</b>                    | <b>\$ -</b>               | <b>-</b>                  | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>100%</b>  |
| <b>Total State LEDA Facebook Project Fund Revenues</b> | <b>\$ -</b>               | <b>-</b>                  | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>100%</b>  |
| <b>Contractual Services</b>                            |                           |                           |                    |                        |                        |              |
| 18-422-5410 Professional Services                      | -                         | -                         | 7,950              | -                      | -                      | 100%         |
| <b>Total Contractual Services</b>                      | <b>-</b>                  | <b>-</b>                  | <b>7,950</b>       | <b>-</b>               | <b>-</b>               | <b>100%</b>  |
| <b>Capital Purchases</b>                               |                           |                           |                    |                        |                        |              |
| 18-422-5619 Well No. 7                                 | -                         | 2,524,588                 | 2,120,619          | (2,524,588)            | -                      | -100%        |
| 18-422-5630 Huning Loop East Sewer Line                | -                         | 2,000,000                 | 1,016,997          | (2,000,000)            | -                      | -100%        |
| 18-422-5637 I-25 Off-Ramp Second Lane                  | -                         | 1,167,000                 | -                  | (1,167,000)            | -                      | -100%        |
| 18-422-5642 Desert Willow Intersection                 | -                         | -                         | -                  | -                      | -                      | 100%         |
| <b>Total Capital Purchases</b>                         | <b>-</b>                  | <b>5,691,588</b>          | <b>3,137,616</b>   | <b>(5,691,588)</b>     | <b>-</b>               | <b>-100%</b> |
| <b>Total State LEDA Fund Expenditures</b>              | <b>-</b>                  | <b>5,691,588</b>          | <b>3,145,566</b>   | <b>(5,691,588)</b>     | <b>-</b>               | <b>-100%</b> |
| <b>Net Change in Fund Balance</b>                      | <b>\$ -</b>               | <b>(5,691,588)</b>        | <b>(3,145,566)</b> | <b>5,691,588</b>       | <b>-</b>               | <b>-100%</b> |

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**Fire Fund (21)**  
**Special Revenue Fund**

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Intergovernmental Grants/Distributions</b>       |                           |                           |                |                        |                        |          |
| 21-305-4006 State Fire Allotment                    | \$ 297,165                | 194,253                   | 283,245        | 102,912                | 53%                    |          |
| <b>Total Intergovernmental Grants/Distributions</b> | <b>\$ 297,165</b>         | <b>194,253</b>            | <b>283,245</b> | <b>102,912</b>         | <b>53%</b>             |          |
| <b>Investment Earnings</b>                          |                           |                           |                |                        |                        |          |
| 21-306-4060 Interest Income                         | 5                         | 400                       | 47             | (395)                  | -99%                   |          |
| <b>Total Investment Earnings</b>                    | <b>5</b>                  | <b>400</b>                | <b>47</b>      | <b>(395)</b>           | <b>-99%</b>            |          |
| <b>Total Fire Fund Revenues</b>                     | <b>\$ 297,170</b>         | <b>194,653</b>            | <b>283,292</b> | <b>102,517</b>         | <b>53%</b>             |          |
| <b>Supplies</b>                                     |                           |                           |                |                        |                        |          |
| 21-405-5320 Furniture/Fixtures/Equipment            | 10,000                    | 62,463                    | 51,170         | (52,463)               | -84%                   |          |
| 21-405-5313 Field Supplies                          | 65,000                    | -                         | -              | 65,000                 | 100%                   |          |
| 21-405-5330 Training Supplies                       | 10,000                    | -                         | -              | 10,000                 | 100%                   |          |
| 21-405-5340 Uniforms                                | 20,522                    | -                         | -              | 20,522                 | 100%                   |          |
| 21-405-5350 Safety Supplies                         | 35,000                    | 25,000                    | 13,038         | 10,000                 | 40%                    |          |
| 21-405-5380 Software                                | 5,000                     | 8,000                     | -              | (3,000)                | -38%                   |          |
| 21-405-5390 Other Supplies                          | 5,000                     | -                         | -              | 5,000                  | 100%                   |          |
| <b>Total Supplies</b>                               | <b>150,522</b>            | <b>95,463</b>             | <b>64,208</b>  | <b>55,059</b>          | <b>58%</b>             |          |
| <b>Contractual Services</b>                         |                           |                           |                |                        |                        |          |
| 21-405-5410 Professional Services                   | \$ 19,376                 | -                         | -              | 19,376                 | 100%                   |          |
| <b>Total Contractual Services</b>                   | <b>\$ 19,376</b>          | <b>-</b>                  | <b>-</b>       | <b>19,376</b>          | <b>100%</b>            |          |
| <b>Operating Costs</b>                              |                           |                           |                |                        |                        |          |
| 21-405-5514 Training and Seminars                   | 10,000                    | 4,000                     | -              | 6,000                  | 150%                   |          |
| 21-405-5515 Employee Travel                         | 3,000                     | -                         | -              | 3,000                  | 100%                   |          |
| 21-405-5523 Insurance Premiums                      | 14,124                    | 33,485                    | 33,485         | (19,361)               | -58%                   |          |
| 21-405-5525 Lease Payments                          | -                         | 10,000                    | 2,300          | (10,000)               | -100%                  |          |
| 21-405-5580 Repairs and Maintenance                 | 15,000                    | -                         | -              | 15,000                 | 100%                   |          |
| 21-405-5590 Other Operating Costs                   | -                         | -                         | 25             | -                      | 100%                   |          |
| <b>Total Operating Costs</b>                        | <b>42,124</b>             | <b>47,485</b>             | <b>35,810</b>  | <b>(5,361)</b>         | <b>-11%</b>            |          |
| <b>Capital Purchases</b>                            |                           |                           |                |                        |                        |          |
| 21-405-5648 Refurbished Fire Truck                  | -                         | 48,384                    | -              | (48,384)               | -100%                  |          |
| <b>Total Capital Purchases</b>                      | <b>-</b>                  | <b>48,384</b>             | <b>-</b>       | <b>(48,384)</b>        | <b>-100%</b>           |          |
| <b>Debt Service</b>                                 |                           |                           |                |                        |                        |          |
| 21-405-5710 Debt Service: Principal                 | 39,337                    | -                         | 37,963         | 39,337                 | 100%                   |          |
| 21-405-5720 Debt Service: Interest Expense          | 1,460                     | 37,963                    | 2,834          | (36,503)               | -96%                   |          |
| <b>Total Debt Service</b>                           | <b>40,797</b>             | <b>37,963</b>             | <b>40,797</b>  | <b>2,834</b>           | <b>7%</b>              |          |
| <b>Total Fire Fund Expenditures</b>                 | <b>\$ 252,819</b>         | <b>229,295</b>            | <b>140,815</b> | <b>23,524</b>          | <b>10%</b>             |          |
| <b>Net Change in Fund Balance</b>                   | <b>\$ 44,351</b>          | <b>(34,642)</b>           | <b>142,477</b> | <b>78,993</b>          | <b>-228%</b>           |          |

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Recreation Fund (22)  
 Special Revenue Fund

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change     |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|--------------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |              |
| <b>Charges for Services</b>               |                           |                           |                |                        |                        |              |
| 22-307-4130 League and Dance Fees         | \$ 50,000                 | 92,636                    | 92,636         | (42,636)               | -                      | -46%         |
| 22-307-4132 Special Activities            | 70,000                    | 70,000                    | 99,022         | -                      | -                      | 0%           |
| 22-307-4134 Senior Olympics               | 5,000                     | 5,000                     | 4,321          | -                      | -                      | 0%           |
| 22-353-4010 Gross Receipts Tax            | 6,250                     | 6,250                     | 6,654          | -                      | -                      | 0%           |
| <b>Total Charges for Services</b>         | <b>131,250</b>            | <b>173,886</b>            | <b>202,633</b> | <b>(42,636)</b>        | <b>-</b>               | <b>-25%</b>  |
| <b>Total Recreation Fund Revenues</b>     | <b>131,250</b>            | <b>173,886</b>            | <b>202,633</b> | <b>(42,636)</b>        | <b>-</b>               | <b>-25%</b>  |
| <b>Supplies</b>                           |                           |                           |                |                        |                        |              |
| 22-410-5360 Recreational Supplies         | \$ 30,000                 | 9,000                     | 8,155          | 21,000                 | 233%                   |              |
| 22-410-5390 Other Supplies                | 42,787                    | -                         | -              | 42,787                 | -                      | 100%         |
| <b>Total Supplies</b>                     | <b>72,787</b>             | <b>9,000</b>              | <b>8,155</b>   | <b>63,787</b>          | <b>-</b>               | <b>709%</b>  |
| <b>Contractual Services</b>               |                           |                           |                |                        |                        |              |
| 22-410-5440 Other Services                | \$ 40,000                 | 107,650                   | 107,649        | (67,650)               | -                      | -63%         |
| <b>Total Contractual Services</b>         | <b>40,000</b>             | <b>107,650</b>            | <b>107,649</b> | <b>(67,650)</b>        | <b>-</b>               | <b>-63%</b>  |
| <b>Operating Costs</b>                    |                           |                           |                |                        |                        |              |
| 22-410-5500 Gross Receipts Tax            | 6,563                     | 6,250                     | 9,686          | 313                    | 5%                     |              |
| 22-410-5505 Operating Expense             | -                         | 4,000                     | 144            | (4,000)                | -                      | -100%        |
| 22-410-5522 Subscriptions and Dues        | 3,000                     | -                         | -              | 3,000                  | 100%                   |              |
| 22-410-5590 Other Operating Costs         | 8,900                     | 8,200                     | 8,408          | 700                    | 9%                     |              |
| <b>Total Operating Costs</b>              | <b>18,463</b>             | <b>18,450</b>             | <b>18,238</b>  | <b>13</b>              | <b>-</b>               | <b>0%</b>    |
| <b>Capital Purchases</b>                  |                           |                           |                |                        |                        |              |
| 22-410-5671 Fitness Center Equipment      | -                         | 15,000                    | 11,142         | (15,000)               | -                      | -100%        |
| <b>Total Capital Purchases</b>            | <b>-</b>                  | <b>15,000</b>             | <b>11,142</b>  | <b>(15,000)</b>        | <b>-</b>               | <b>-100%</b> |
| <b>Total Recreation Fund Expenditures</b> | <b>\$ 131,250</b>         | <b>150,100</b>            | <b>145,184</b> | <b>(82,637)</b>        | <b>-</b>               | <b>-55%</b>  |
| <b>Net Change in Fund Balance</b>         | <b>\$ -</b>               | <b>23,786</b>             | <b>57,449</b>  | <b>40,001</b>          | <b>-</b>               | <b>168%</b>  |

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**Police Program Fund (23)**  
**Special Revenue Fund**

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change     |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|--------------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |              |
| <b>Intergovernmental Grants</b>               |                           |                           |                |                        |                        |              |
| 23-385-4064 Police Athletic League Grant      | \$ -                      | 18,900                    | -              | (18,900)               |                        | -100%        |
| <b>Total Intergovernmental Grant Revenues</b> | <b>\$ -</b>               | <b>18,900</b>             | <b>-</b>       | <b>(18,900)</b>        | <b></b>                | <b>-100%</b> |
| <b>Miscellaneous Revenues</b>                 |                           |                           |                |                        |                        |              |
| 23-385-4044 Police Program: Cops for Kids     | \$ -                      | 10,000                    | 884            | (10,000)               |                        | -100%        |
| 23-385-4045 Cash Collected as Evidence        | \$ -                      | 25,000                    | -              | (25,000)               |                        | -100%        |
| 23-385-4051 CANINE PROGRAM REVENUE            | \$ -                      | -                         | -              | -                      |                        | 100%         |
| 23-385-4063 PAL Contributions/Donations       | \$ -                      | 5,000                     | 28,162         | (5,000)                |                        | -100%        |
| <b>Total Miscellaneous Revenues</b>           | <b>\$ -</b>               | <b>40,000</b>             | <b>29,046</b>  | <b>(40,000)</b>        | <b></b>                | <b>-100%</b> |
| <b>Total Police Program Fund Revenues</b>     | <b>\$ -</b>               | <b>58,900</b>             | <b>29,046</b>  | <b>(58,900)</b>        | <b></b>                | <b>-100%</b> |
| <b>Operating Costs</b>                        |                           |                           |                |                        |                        |              |
| 23-404-5710 Police Program: Cops for Kids     | \$ -                      | 10,000                    | 6,212          | (10,000)               |                        | -100%        |
| 23-404-5711 Cash Returned as Evidence         | \$ -                      | 25,000                    | -              | (25,000)               |                        | -100%        |
| 23-404-5720 PAL Program Expenses              | \$ -                      | 23,900                    | 16,672         | (23,900)               |                        | -100%        |
| <b>Total Operating Costs</b>                  | <b>\$ -</b>               | <b>58,900</b>             | <b>22,884</b>  | <b>(58,900)</b>        | <b></b>                | <b>-100%</b> |
| <b>Total Police Program Fund Expenditures</b> | <b>\$ -</b>               | <b>58,900</b>             | <b>22,884</b>  | <b>(58,900)</b>        | <b></b>                | <b>-100%</b> |
| <b>Transfers</b>                              |                           |                           |                |                        |                        |              |
| 23-492-6020 Transfer to LDWI Fund             | \$ -                      | 58,147                    | 58,145         | (58,147)               |                        | -100%        |
| <b>Total Transfers</b>                        | <b>\$ -</b>               | <b>58,147</b>             | <b>58,145</b>  | <b>(58,147)</b>        | <b></b>                | <b>-100%</b> |
| <b>Net Change in Fund Balance</b>             | <b>\$ -</b>               | <b>58,147</b>             | <b>64,307</b>  | <b>(58,147)</b>        | <b></b>                | <b>-100%</b> |

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**Intergovernmental Grants Fund (24)**  
**Special Revenue Fund**

|   | Budgeted Amounts          |                           | Actual Amounts | \$ Change              | % Change               |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |
| <b>Intergovernmental Grants/Distributions</b>           |                           |                           |                |                        |                        |
| 24-382-4012 Cities Readiness Initiative                 | \$ 12,876                 | 12,876                    | 12,776         | -                      | 0%                     |
| 24-382-4013 DHSEM State Homeland Security               | \$ 107,575                | 107,575                   | -              | -                      | 0%                     |
| <b>Total Intergovernmental Grants/Distributions</b>     | <b>\$ 120,451</b>         | <b>120,451</b>            | <b>12,776</b>  | <b>-</b>               | <b>0%</b>              |
| <b>Total Intergovernmental Grants Fund Revenues</b>     | <b>\$ 120,451</b>         | <b>120,451</b>            | <b>12,776</b>  | <b>-</b>               | <b>0%</b>              |
| <b>Operating Costs</b>                                  |                           |                           |                |                        |                        |
| 24-510-5503 Cities Readiness Initiative Ex              | \$ 23,501                 | 23,501                    | -              | -                      | -                      |
| 24-510-5504 State Homeland Security Exp                 | \$ 107,575                | 107,575                   | -              | -                      | -                      |
| <b>Total Operating Costs</b>                            | <b>\$ 131,076</b>         | <b>131,076</b>            | <b>-</b>       | <b>-</b>               | <b>0%</b>              |
| <b>Total Intergovernmental Grants Fund Expenditures</b> | <b>\$ 131,076</b>         | <b>131,076</b>            | <b>-</b>       | <b>-</b>               | <b>0%</b>              |
| <b>Net Change in Fund Balance</b>                       | <b>\$ (10,625)</b>        | <b>(10,625)</b>           | <b>12,776</b>  | <b>-</b>               | <b>0%</b>              |

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**Local Government Correction Fund (26)**  
**Special Revenue Fund**

|  | Budgeted Amounts          |                           | Actual Amounts  |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|-----------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022   | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Charges for Services</b>                          |                           |                           |                 |                        |                        |          |
| 26-360-4150 Correction Fees                          | \$ 22,000                 | 20,398                    | 20,398          | 1,602                  | 8%                     |          |
| <b>Total Charges for Services</b>                    | <b>\$ 22,000</b>          | <b>20,398</b>             | <b>20,398</b>   | <b>1,602</b>           | <b>8%</b>              |          |
| <b>Total Government Correction Fund Revenues</b>     | <b>\$ 22,000</b>          | <b>20,398</b>             | <b>20,398</b>   | <b>1,602</b>           | <b>8%</b>              |          |
| <b>Operating Costs</b>                               |                           |                           |                 |                        |                        |          |
| 26-402-5527 Care of Prisoners                        | \$ 22,000                 | 32,367                    | 32,367          | (10,367)               | -32%                   |          |
| <b>Total Operating Costs</b>                         | <b>\$ 22,000</b>          | <b>32,367</b>             | <b>32,367</b>   | <b>(10,367)</b>        | <b>-32%</b>            |          |
| <b>Total Government Correction Fund Expenditures</b> | <b>\$ 22,000</b>          | <b>32,367</b>             | <b>32,367</b>   | <b>(10,367)</b>        | <b>-32%</b>            |          |
| <b>Net Change in Fund Balance</b>                    | <b>\$ -</b>               | <b>(11,969)</b>           | <b>(11,969)</b> | <b>11,969</b>          | <b>-100%</b>           |          |

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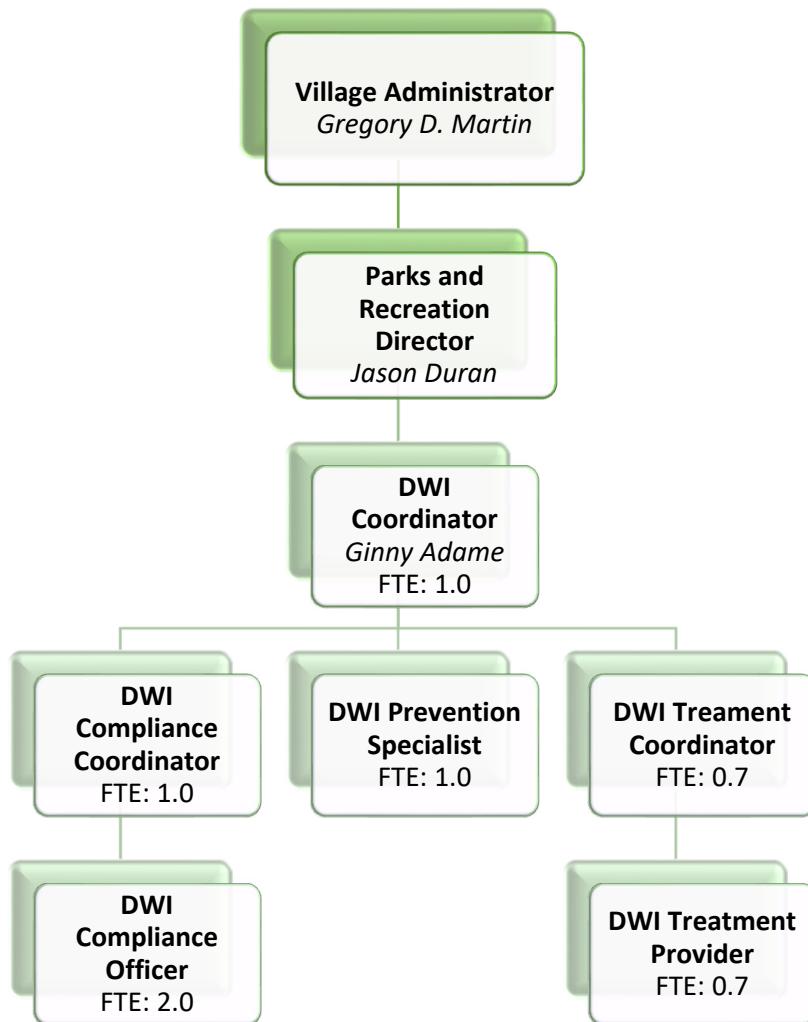
**Law Enforcement Protection Fund (27)**  
**Special Revenue Fund**

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Intergovernmental Grants/Distributions</b>         |                           |                           |                |                        |                        |          |
| 27-305-4006 State Law Enforcement Allotment           | \$ 83,000                 | 43,400                    | 43,400         | 39,600                 | 91%                    |          |
| <b>Total Intergovernmental Grants/Distributions</b>   | <b>\$ 83,000</b>          | <b>43,400</b>             | <b>43,400</b>  | <b>39,600</b>          | <b>91%</b>             |          |
| <b>Total Law Enforcement Protection Fund Revenues</b> | <b>\$ 83,000</b>          | <b>43,400</b>             | <b>43,400</b>  | <b>39,600</b>          | <b>91%</b>             |          |
| <b>Supplies</b>                                       |                           |                           |                |                        |                        |          |
| 27-404-5313 Field Supplies                            | 1,000                     | -                         | -              | 1,000                  | 100%                   |          |
| 27-404-5320 Furniture/Fixtures/Equipment              | 30,000                    | 43,400                    | 46,235         | (13,400)               | -31%                   |          |
| 27-404-5330 Training Supplies                         | 3,000                     | -                         | -              | 3,000                  | 100%                   |          |
| 27-404-5340 Uniforms                                  | 20,000                    | -                         | -              | 20,000                 | 100%                   |          |
| 27-404-5350 Safety Supplies                           | 4,000                     | -                         | -              | 4,000                  | 100%                   |          |
| 27-404-5380 Software                                  | 10,000                    | -                         | -              | 10,000                 | 100%                   |          |
| <b>Total Supplies</b>                                 | <b>68,000</b>             | <b>43,400</b>             | <b>46,235</b>  | <b>24,600</b>          | <b>57%</b>             |          |
| <b>Operating Costs</b>                                |                           |                           |                |                        |                        |          |
| 27-404-5514 Employee Training                         | 7,500                     | -                         | -              | 7,500                  | 100%                   |          |
| 27-404-5515 Employee Travel                           | 7,500                     | -                         | -              | 7,500                  | 100%                   |          |
| <b>Total Operating Costs</b>                          | <b>15,000</b>             | <b>-</b>                  | <b>-</b>       | <b>15,000</b>          | <b>100%</b>            |          |
| <b>Total Law Enforcement Protection Fund Expend.</b>  | <b>\$ 83,000</b>          | <b>43,400</b>             | <b>46,235</b>  | <b>39,600</b>          | <b>91%</b>             |          |
| <b>Net Change in Fund Balance</b>                     | <b>\$ -</b>               | <b>-</b>                  | <b>(2,835)</b> | <b>-</b>               | <b>100%</b>            |          |

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Total FTE: 6.4

**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 (VLL/VC) 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:** Clients who are sanctioned through the Court to have electronic monitoring/alcohol monitoring devices by way of a SCRAM bracelet, a Remote Breath hand-held device, and/or a GPS bracelet are required to contract directly with a Court approved provider.

**Compliance Program:** Implemented in July 2012, the Misdemeanor Compliance Monitoring Program (MCMP) offers supervised probation services for those convicted of DWI offenses, alcohol-involved Domestic Violence offenses, and other alcohol-involved Misdemeanor offenses. Random drug and alcohol testing is required as part of supervised probation and the DWI Program has an MOU with Argus Private Security Force LLC (APSF) to conduct line of site Urine Analysis collection from all clients being supervised through the MCMP. 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 Party Patrols, 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.

**Prevention:** Evidence-based substance abuse prevention programs and activities available throughout Valencia County for K-12<sup>th</sup> grades and other community agencies. 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.

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**Description (Continued):**

*Treatment:* The DWI Program 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. The 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.

The LDWI Division also provides oversight for the OSAP GRANT FUND (Substance Abuse Prevention and Treatment (SAPT) Block Grant). OSAP seeks to build the capacity of the state's local prevention providers to deliver effective prevention services aimed at reducing alcohol, tobacco and other drug abuse.

**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 offenses 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 local providers of 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 misuse, 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<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Intergovernmental Grants/Distributions</b>       |                           |                           |                |                        |                        |          |
| 29-391-4009 DWI Grant 20-D-J-G-33                   | \$ 97,900                 | 131,988                   | 139,567        | (34,088)               | -26%                   |          |
| 29-392-4009 OSAP Grant                              | -                         | 113,200                   | 106,415        | (113,200)              | -100%                  |          |
| 29-395-4009 LDWI Distribution 20-D-J-D-33           | 439,036                   | 437,881                   | 469,832        | 1,155                  | 0%                     |          |
| <b>Total Intergovernmental Grants/Distributions</b> | <b>536,936</b>            | <b>683,069</b>            | <b>715,814</b> | <b>(146,133)</b>       | <b>-21%</b>            |          |
| <b>Charges for Services</b>                         |                           |                           |                |                        |                        |          |
| 29-385-4010 Program Fees                            | 45,955                    | 19,125                    | 19,425         | 26,830                 | 140%                   |          |
| 29-385-4011 Court Fines                             | 21,660                    | -                         | -              | 21,660                 | 100%                   |          |
| <b>Total Charges for Services Revenues</b>          | <b>67,615</b>             | <b>19,125</b>             | <b>19,425</b>  | <b>48,490</b>          | <b>254%</b>            |          |
| <b>Total Local LDWI Fund Revenues</b>               | <b>\$ 604,551</b>         | <b>702,194</b>            | <b>735,239</b> | <b>(97,643)</b>        | <b>-14%</b>            |          |

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**Local DWI Fund (29) (Continued)**  
**Special Revenue Fund**

|   | Budgeted Amounts          |                           | Actual Amounts  |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|-----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022   | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
|   | \$                        |                           |                 |                        |                        |          |
| 29-417-5120 Salaries: Full-Time Positions     | 194,522                   | 230,101                   | 221,716         | (35,579)               | -15%                   |          |
| 29-417-5130 Salaries: Part-Time Positions     | 69,489                    | 67,801                    | 64,254          | 1,688                  | 2%                     |          |
| 29-417-5180 Salaries: Other Wages             | -                         | -                         | -               | -                      | 100%                   |          |
| <b>Total Salaries and Wages</b>               | <b>264,011</b>            | <b>297,902</b>            | <b>285,970</b>  | <b>(33,891)</b>        | <b>-11%</b>            |          |
| <b>Employee Benefits</b>                      |                           |                           |                 |                        |                        |          |
| 29-417-5210 FICA: Social Security             | 16,369                    | 18,299                    | 16,713          | (1,930)                | -11%                   |          |
| 29-417-5211 FICA: Medicare                    | 3,829                     | 4,280                     | 3,908           | (451)                  | -11%                   |          |
| 29-417-5220 Retirement                        | 53,991                    | 51,661                    | 50,475          | 2,330                  | 5%                     |          |
| 29-417-5221 Retiree Health Care               | 10,561                    | 11,806                    | 8,534           | (1,245)                | -11%                   |          |
| 29-417-5230 Health and Medical Premiums       | 56,661                    | 54,434                    | 55,440          | 2,227                  | 4%                     |          |
| 29-417-5231 Dental Insurance Premiums         | 2,354                     | 2,779                     | 2,563           | (425)                  | -15%                   |          |
| 29-417-5232 Life Insurance Premiums           | 156                       | 255                       | 135             | (99)                   | -39%                   |          |
| 29-417-5233 Disability Insurance Premiums     | 42                        | 955                       | 532             | (913)                  | -96%                   |          |
| 29-417-5240 Unemployment Compensation         | 872                       | 974                       | 649             | (102)                  | -10%                   |          |
| 29-417-5250 Workers Compensation Premium      | 56                        | 65                        | 64              | (9)                    | -14%                   |          |
| 29-417-5290 Other Employee Benefits           | -                         | -                         | -               | -                      | 100%                   |          |
| <b>Total Employee Benefits</b>                | <b>144,891</b>            | <b>145,508</b>            | <b>139,013</b>  | <b>(617)</b>           | <b>0%</b>              |          |
| <b>Supplies</b>                               |                           |                           |                 |                        |                        |          |
| 29-417-5310 General Office Supplies           | 2,000                     | -                         | -               | 2,000                  | 100%                   |          |
| 29-417-5312 Janitorial Supplies               | 500                       | -                         | -               | 500                    | 100%                   |          |
| 29-417-5330 Training Supplies                 | 8,720                     | -                         | -               | 8,720                  | 100%                   |          |
| 29-417-5340 Uniforms                          | 700                       | -                         | -               | 700                    | 100%                   |          |
| 29-417-5351 Medical Supplies                  | 8,955                     | -                         | -               | 8,955                  | 100%                   |          |
| 29-417-5390 Other Supplies                    | -                         | -                         | -               | -                      | 100%                   |          |
| 29-417-5506 Supplies and Materials            | -                         | 6,025                     | 4,285           | (6,025)                | -100%                  |          |
| 29-417-5510 Grant Supplies                    | -                         | 10,625                    | 7,513           | (10,625)               | -100%                  |          |
| 29-417-5593 OSAP Grant Supplies               | -                         | 11,510                    | 9,933           | (11,510)               | -100%                  |          |
| <b>Total Supplies</b>                         | <b>20,875</b>             | <b>28,160</b>             | <b>21,731</b>   | <b>(7,285)</b>         | <b>-26%</b>            |          |
| <b>Contractual Services</b>                   |                           |                           |                 |                        |                        |          |
| 29-417-5410 Professional Services             | 94,236                    | -                         | -               | 94,236                 | 100%                   |          |
| 29-417-5420 Attorney Fees                     | 825                       | -                         | -               | 825                    | 100%                   |          |
| 29-417-5440 Other Services                    | 3,000                     | -                         | -               | 3,000                  | 100%                   |          |
| 29-417-5564 Distribution Contractual Expen    | -                         | 84,380                    | 83,857          | (84,380)               | -100%                  |          |
| 29-417-5594 OSAP Grant Contractual            | -                         | 22,088                    | 21,520          | (22,088)               | -100%                  |          |
| 29-417-5596 DFA Grant Contractual Expense     | -                         | 25,193                    | 28,166          | (25,193)               | -100%                  |          |
| <b>Total Contractual Services</b>             | <b>98,061</b>             | <b>131,661</b>            | <b>133,543</b>  | <b>(33,600)</b>        | <b>-26%</b>            |          |
| <b>Operating Costs</b>                        |                           |                           |                 |                        |                        |          |
| 29-417-5505 Operating Expense                 | -                         | 34,829                    | 32,866          | (34,829)               | -100%                  |          |
| 29-417-5509 LDWI Program Expense              | -                         | 9,233                     | 5,637           | (9,233)                | -100%                  |          |
| 29-417-5511 Data Processing                   | -                         | 15,000                    | 2,485           | (15,000)               | -100%                  |          |
| 29-417-5514 Employee Training                 | 4,115                     | -                         | -               | 4,115                  | 100%                   |          |
| 29-417-5515 Employee Travel                   | 4,485                     | -                         | -               | 4,485                  | 100%                   |          |
| 29-417-5520 Postage                           | 150                       | -                         | -               | 150                    | 100%                   |          |
| 29-417-5521 Telecommunications                | 12,498                    | -                         | -               | 12,498                 | 100%                   |          |
| 29-417-5522 Subscriptions and Dues            | 2,320                     | -                         | -               | 2,320                  | 100%                   |          |
| 29-417-5523 Insurance Premiums                | 12,900                    | -                         | -               | 12,900                 | 100%                   |          |
| 29-417-5524 Printing/Publishing/Advertisin    | 375                       | -                         | -               | 375                    | 100%                   |          |
| 29-417-5525 Lease Payments                    | 7,300                     | -                         | -               | 7,300                  | 100%                   |          |
| 29-417-5531 Travel Expense                    | -                         | 6,982                     | 2,738           | (6,982)                | -100%                  |          |
| 29-417-5570 Utilities: Electricity            | 5,900                     | -                         | -               | 5,900                  | 100%                   |          |
| 29-417-5571 Utilities - Natural Gas           | 1,000                     | -                         | -               | 1,000                  | 100%                   |          |
| 29-417-5572 Utilities: Water                  | 1,500                     | -                         | -               | 1,500                  | 100%                   |          |
| 29-417-5580 Repairs and Maintenance           | 1,000                     | -                         | -               | 1,000                  | 100%                   |          |
| 29-417-5590 Other Operating Costs             | 23,170                    | -                         | 658             | 23,170                 | 100%                   |          |
| 29-417-5591 OSAP Grant Operations             | -                         | 9,194                     | 13,453          | (9,194)                | -100%                  |          |
| 29-417-5592 OSAP Grant Travel                 | -                         | 1,500                     | 2,356           | (1,500)                | -100%                  |          |
| 29-417-5597 Grant Operating Expense           | -                         | 22,225                    | 19,737          | (22,225)               | -100%                  |          |
| <b>Total Operating Costs</b>                  | <b>76,713</b>             | <b>98,963</b>             | <b>79,930</b>   | <b>(22,250)</b>        | <b>-22%</b>            |          |
| <b>Total Local DWI Fund Expenditures</b>      | <b>\$ 604,551</b>         | <b>702,194</b>            | <b>660,187</b>  | <b>(97,643)</b>        | <b>-14%</b>            |          |
| <b>Transfers</b>                              |                           |                           |                 |                        |                        |          |
| 29-492-6020 Transfer from Police Program Fund | -                         | (11,418)                  | (11,417)        | 11,418                 | -100%                  |          |
| <b>Total Transfers</b>                        | <b>-</b>                  | <b>(11,418)</b>           | <b>(11,417)</b> | <b>11,418</b>          | <b>-100%</b>           |          |
| <b>Net Change in Fund Balance</b>             | <b>\$ -</b>               | <b>(11,418)</b>           | <b>63,635</b>   | <b>11,418</b>          | <b>-100%</b>           |          |

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**Emergency Medical Service Fund (39)**  
**Special Revenue Fund**

**Intergovernmental Grants/Distributions**

39-305-4006 EMS Distribution  
**Total Intergovernmental Grants/Distributions**  
**Total Emergency Medical Service Fund Revenues**

|  | <b>Budgeted Amounts</b>                 |   | <b>Actual Amounts</b> |                                | <b>\$ Change</b>               | <b>% Change</b> |
|--|---|---|-----------------------|--------------------------------|--------------------------------|-----------------|
|  | <b>Approved</b><br><b>June 30, 2023</b> | <b>Approved</b><br><b>June 30, 2022</b> | <b>June 30, 2022</b>  | <b>Increase<br/>(Decrease)</b> | <b>Increase<br/>(Decrease)</b> |                 |
|  | 11,879                                  | 11,879                                  | 11,879                | -                              | 0%                             |                 |
| <b>Total Intergovernmental Grants/Distributions</b>  | <b>11,879</b>                           | <b>11,879</b>                           | <b>11,879</b>         | <b>-</b>                       | <b>0%</b>                      |                 |
| <b>Total Emergency Medical Service Fund Revenues</b> | <b>\$ 11,879</b>                        | <b>11,879</b>                           | <b>11,879</b>         | <b>-</b>                       | <b>0%</b>                      |                 |

**Supplies**

39-405-5313 Field Supplies  
**Total Supplies**  
**Total Emergency Medical Service Fund Expend.**  
**Net Change in Fund Balance**

|    |               |               |               |          |           |
|----|---------------|---------------|---------------|----------|-----------|
| \$ | 11,879        | 11,879        | 11,879        | -        | 0%        |
|    | <b>11,879</b> | <b>11,879</b> | <b>11,879</b> | <b>-</b> | <b>0%</b> |
| \$ | <b>11,879</b> | <b>11,879</b> | <b>11,879</b> | <b>-</b> | <b>0%</b> |
| \$ | -             | -             | -             | -        | 100%      |

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American Rescue Plan Act Fund (61)  
 Special Revenue Fund

|   | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change   |
|---|---------------------------|---------------------------|------------------|------------------------|------------------------|------------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |            |
| <b>Intergovernmental Grants/Distributions</b>           |                           |                           |                  |                        |                        |            |
| 61-382-4010 American Rescue Plan Grant                  | \$ 1,985,903              | 1,985,903                 | 1,985,903        | -                      | -                      | 0%         |
| 61-382-4011 ARPA Grant to Public Libraries              | 26,742                    | 26,742                    | 26,742           | -                      | -                      | 0%         |
| <b>Total Intergovernmental Grants/Distributions</b>     | <b>2,012,645</b>          | <b>2,012,645</b>          | <b>2,012,645</b> | -                      | -                      | <b>0%</b>  |
| <b>Total American Rescue Plan Act Fund Revenues</b>     | <b>\$ 2,012,645</b>       | <b>2,012,645</b>          | <b>2,012,645</b> | -                      | -                      | <b>0%</b>  |
| <b>Operating Costs</b>                                  |                           |                           |                  |                        |                        |            |
| 61-510-5502 ARPA Public Libraries Expendit              | 26,742                    | 26,742                    | -                | -                      | -                      | 0%         |
| <b>Total Operating Costs</b>                            | <b>26,742</b>             | <b>26,742</b>             | <b>-</b>         | <b>-</b>               | <b>-</b>               | <b>0%</b>  |
| <b>Capital Purchases</b>                                |                           |                           |                  |                        |                        |            |
| 61-510-5501 NM 6 Central NM Sewerline Ext               | \$ 3,255,209              | 1,985,903                 | 743,339          | 1,269,306              |                        |            |
| <b>Total Capital Purchases</b>                          | <b>3,255,209</b>          | <b>1,985,903</b>          | <b>743,339</b>   | <b>1,269,306</b>       |                        | <b>64%</b> |
| <b>Total American Rescue Plan Act Fund Expenditures</b> | <b>\$ 3,281,951</b>       | <b>2,012,645</b>          | <b>743,339</b>   | <b>1,269,306</b>       |                        | <b>63%</b> |
| <b>Net Change in Fund Balance</b>                       | <b>\$ (1,269,306)</b>     | <b>-</b>                  | <b>1,269,306</b> | <b>(1,269,306)</b>     |                        | <b>0%</b>  |

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Aquatic Center Fund (32)  
 Capital Projects Fund

|   | Budgeted Amounts          |                           | Actual Amounts | \$ Change              | % Change               |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |
| <b>Intergovernmental Grants/Distributions</b>       |                           |                           |                |                        |                        |
| 32-323-4009 Legislative Appropriation               | \$ -                      | 150,000                   | -              | (150,000)              | -100%                  |
| <b>Total Intergovernmental Grants/Distributions</b> | <b>\$ -</b>               | <b>150,000</b>            | <b>-</b>       | <b>(150,000)</b>       | <b>-100%</b>           |
| <b>Total Aquatic Center Fund Revenues</b>           | <b>\$ -</b>               | <b>150,000</b>            | <b>-</b>       | <b>(150,000)</b>       | <b>-100%</b>           |
| <b>Contractual Services</b>                         |                           |                           |                |                        |                        |
| 32-442-5410 Professional Services                   | \$ -                      | 250,000                   | 67,564         | (250,000)              | -100%                  |
| <b>Total Contractual Services</b>                   | <b>\$ -</b>               | <b>250,000</b>            | <b>67,564</b>  | <b>(250,000)</b>       | <b>-100%</b>           |
| <b>Total Aquatic Center Fund Expenditures</b>       | <b>\$ -</b>               | <b>250,000</b>            | <b>67,564</b>  | <b>(250,000)</b>       | <b>-100%</b>           |
| <b>Transfers In/Out</b>                             |                           |                           |                |                        |                        |
| 32-348-6010 Transfer from General Fund              | \$ -                      | 100,000                   | 100,000        | (100,000)              | -100%                  |
| <b>Total Transfers In/Out</b>                       | <b>\$ -</b>               | <b>100,000</b>            | <b>100,000</b> | <b>(100,000)</b>       | <b>-100%</b>           |
| <b>Net Change in Fund Balance</b>                   | <b>\$ -</b>               | <b>-</b>                  | <b>32,436</b>  | <b>-</b>               | <b>100%</b>            |

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

|  | Budgeted Amounts          |                           | Actual Amounts  |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|-----------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022   | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Intergovernmental Grants/Distributions</b>          |                           |                           |                 |                        |                        |          |
| 38-322-4009 Legislative Appropriation                  | \$ 770,000                | 450,000                   | -               | 320,000                | 71%                    |          |
| <b>Total Intergovernmental Grants/Distributions</b>    | <b>\$ 770,000</b>         | <b>450,000</b>            | <b>-</b>        | <b>320,000</b>         | <b>71%</b>             |          |
| <b>Total River Park Improvements Fund Revenues</b>     | <b>\$ 770,000</b>         | <b>450,000</b>            | <b>-</b>        | <b>320,000</b>         | <b>71%</b>             |          |
| <b>Contractual Services</b>                            |                           |                           |                 |                        |                        |          |
| 38-441-5410 Professional Services                      | 49,403                    | 50,000                    | 19,574          | (597)                  | -1%                    |          |
| <b>Total Contractual Services</b>                      | <b>49,403</b>             | <b>50,000</b>             | <b>19,574</b>   | <b>(597)</b>           | <b>-1%</b>             |          |
| <b>Capital Purchases</b>                               |                           |                           |                 |                        |                        |          |
| 38-441-5690 River Park Improvements                    | 670,000                   | 400,000                   | -               | 270,000                | 68%                    |          |
| <b>Total Capital Purchases</b>                         | <b>670,000</b>            | <b>400,000</b>            | <b>-</b>        | <b>270,000</b>         | <b>68%</b>             |          |
| <b>Total River Park Improvements Fund Expenditures</b> | <b>\$ 719,403</b>         | <b>450,000</b>            | <b>19,574</b>   | <b>269,403</b>         | <b>60%</b>             |          |
| <b>Net Change in Fund Balance</b>                      | <b>\$ 50,597</b>          | <b>-</b>                  | <b>(19,574)</b> | <b>50,597</b>          | <b>0%</b>              |          |

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**Sports Complex Improvements Fund (40)**  
**Capital Projects Fund**

|   | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Intergovernmental Grants/Distributions</b>       |                           |                           |                  |                        |                        |          |
| 40-323-4009 Legislative Appropriation               | \$ -                      | 521,000                   | 24,995           | (521,000)              | -100%                  |          |
| <b>Total Intergovernmental Grants/Distributions</b> | <b>\$ -</b>               | <b>521,000</b>            | <b>24,995</b>    | <b>(521,000)</b>       | <b>-100%</b>           |          |
| <b>Total Sports Complex Fund Revenues</b>           | <b>\$ -</b>               | <b>521,000</b>            | <b>24,995</b>    | <b>(521,000)</b>       | <b>-100%</b>           |          |
| <b>Capital Purchases</b>                            |                           |                           |                  |                        |                        |          |
| 40-441-5691 Sports Complex                          | \$ 400,000                | 2,520,661                 | 2,519,788        | (2,120,661)            | -84%                   |          |
| <b>Total Capital Purchases</b>                      | <b>\$ 400,000</b>         | <b>2,520,661</b>          | <b>2,519,788</b> | <b>(2,120,661)</b>     | <b>-84%</b>            |          |
| <b>Total Sports Complex Fund Expenditures</b>       | <b>\$ 400,000</b>         | <b>2,520,661</b>          | <b>2,519,788</b> | <b>(2,120,661)</b>     | <b>-84%</b>            |          |
| <b>Transfers In/Out</b>                             |                           |                           |                  |                        |                        |          |
| 40-348-6010 Transfer from General Fund              | \$ 400,000                | 1,952,274                 | 1,719,000        | (1,552,274)            | -80%                   |          |
| <b>Total Transfers In/Out</b>                       | <b>\$ 400,000</b>         | <b>1,952,274</b>          | <b>1,719,000</b> | <b>(1,552,274)</b>     | <b>-80%</b>            |          |
| <b>Net Change in Fund Balance</b>                   | <b>\$ -</b>               | <b>(47,387)</b>           | <b>(775,793)</b> | <b>47,387</b>          | <b>-100%</b>           |          |
| <b>Fund Balance, End of Year</b>                    | <b>\$ -</b>               | <b>(47,387)</b>           | <b>(775,793)</b> | <b>47,387</b>          | <b>-100%</b>           |          |

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GRT Revenue Bond 2016 Fund (34)  
 Debt Service Fund

|  | Budgeted Amounts               |                           | Actual Amounts | \$ Change              | % Change               |
|--|--------------------------------|---------------------------|----------------|------------------------|------------------------|
|  | Approved<br>June 30, 2023      | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |
| <b>Debt Service</b>                          |                                |                           |                |                        |                        |
| 34-400-5710                                  | Debt Service: Principal        | \$ 145,000                | 145,000        | -                      | 0%                     |
| 34-400-5720                                  | Debt Service: Interest Expense | 110,550                   | 113,450        | (2,900)                | -3%                    |
| 34-400-5721                                  | Debt Service: Other Fees       | 270                       | 270            | -                      | 0%                     |
| <b>Total Debt Service</b>                    |                                | <b>255,820</b>            | <b>258,720</b> | <b>(2,900)</b>         | <b>-1%</b>             |
| <b>Total 2016 GRT Bond Fund Expenditures</b> |                                |                           |                |                        |                        |
| <b>Transfers In/Out</b>                      |                                |                           |                |                        |                        |
| 34-392-3000                                  | Transfer from Infrastructure   | \$ 255,820                | 258,720        | (2,900)                | -1%                    |
| <b>Total Transfers In/Out</b>                |                                | <b>255,820</b>            | <b>258,720</b> | <b>(2,900)</b>         | <b>-1%</b>             |
| <b>Net Change in Fund Balance</b>            |                                | <b>\$ -</b>               | <b>-</b>       | <b>-</b>               | <b>0%</b>              |

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

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Property Taxes</b>                         |                           |                           |                |                        |                        |          |
| 36-300-4101 Property Taxes: Debt Service      | \$ 414,550                | 464,790                   | 512,899        | (50,240)               | -11%                   |          |
| <b>Total Property Tax Revenues</b>            | <b>\$ 414,550</b>         | <b>464,790</b>            | <b>512,899</b> | <b>(50,240)</b>        | <b>-11%</b>            |          |
| <b>Total 2016 G.O. Bond Fund Revenues</b>     | <b>\$ 414,550</b>         | <b>464,790</b>            | <b>512,899</b> | <b>(50,240)</b>        | <b>-11%</b>            |          |
| <b>Debt Service</b>                           |                           |                           |                |                        |                        |          |
| 36-400-5710 Debt Service: Principal           | 365,000                   | 355,000                   | 355,000        | 10,000                 | 3%                     |          |
| 36-400-5720 Debt Service: Interest Expense    | 99,213                    | 106,413                   | 106,413        | (7,200)                | -7%                    |          |
| 36-400-5721 Debt Service: Other Fees          | 270                       | 270                       | 270            | -                      | 0%                     |          |
| <b>Total Debt Service</b>                     | <b>464,483</b>            | <b>461,683</b>            | <b>461,683</b> | <b>2,800</b>           | <b>1%</b>              |          |
| <b>Total 2016 G.O. Bond Fund Expenditures</b> | <b>\$ 464,483</b>         | <b>461,683</b>            | <b>461,683</b> | <b>2,800</b>           | <b>1%</b>              |          |
| <b>Net Change in Fund Balance</b>             | <b>\$ (49,933)</b>        | <b>3,107</b>              | <b>51,216</b>  | <b>(53,040)</b>        | <b>0%</b>              |          |

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**Fiduciary Fund Summary**

|  | <b>Budgeted Amounts</b>                 |   | <b>Actual Amounts</b> |                                | <b>\$ Change</b>               | <b>% Change</b> |
|--|---|---|-----------------------|--------------------------------|--------------------------------|-----------------|
|  | <b>Approved</b><br><b>June 30, 2023</b> | <b>Approved</b><br><b>June 30, 2022</b> | <b>June 30, 2022</b>  | <b>Increase<br/>(Decrease)</b> | <b>Increase<br/>(Decrease)</b> |                 |
| <b>Revenues</b>                        |   |   |                       |                                |                                |                 |
| Sales Taxes                            | 1,740,000                               | 1,584,000                               | 2,325,441             | 156,000                        | 10%                            |                 |
| Intergovernmental Grants/Distributions | -                                       | 254,684                                 | 15,175                | (254,684)                      | -100%                          |                 |
| Charges for Services                   | 967,727                                 | 801,774                                 | 804,776               | 165,953                        | 21%                            |                 |
| Investment Earnings                    | 2,400                                   | 9,375                                   | 3,011                 | (6,975)                        | -74%                           |                 |
| Miscellaneous Revenues                 | 709,391                                 | 579,376                                 | 517,887               | 130,015                        | 22%                            |                 |
| <b>Total Revenues</b>                  | <b>3,419,518</b>                        | <b>3,229,209</b>                        | <b>3,666,290</b>      | <b>190,309</b>                 | <b>6%</b>                      |                 |
| <b>Expenditures</b>                    |   |   |                       |                                |                                |                 |
| Salaries and Wages                     | \$ 1,201,391                            | 1,183,577                               | 960,753               | 17,814                         | 2%                             |                 |
| Employee Benefits                      | 920,399                                 | 824,429                                 | 607,538               | 95,970                         | 12%                            |                 |
| Supplies                               | 272,000                                 | 43,500                                  | 27,366                | 228,500                        | 525%                           |                 |
| Contractual Services                   | 199,500                                 | 184,500                                 | 155,743               | 15,000                         | 8%                             |                 |
| Operating Costs                        | 472,378                                 | 762,876                                 | 537,023               | (290,498)                      | -38%                           |                 |
| <b>Total Expenditures</b>              | <b>\$ 3,065,668</b>                     | <b>2,998,882</b>                        | <b>2,288,423</b>      | <b>66,786</b>                  | <b>2%</b>                      |                 |
| <b>Net Change in Fund Balance</b>      | <b>\$ 353,850</b>                       | <b>230,327</b>                          | <b>1,377,867</b>      | <b>123,523</b>                 | <b>54%</b>                     |                 |

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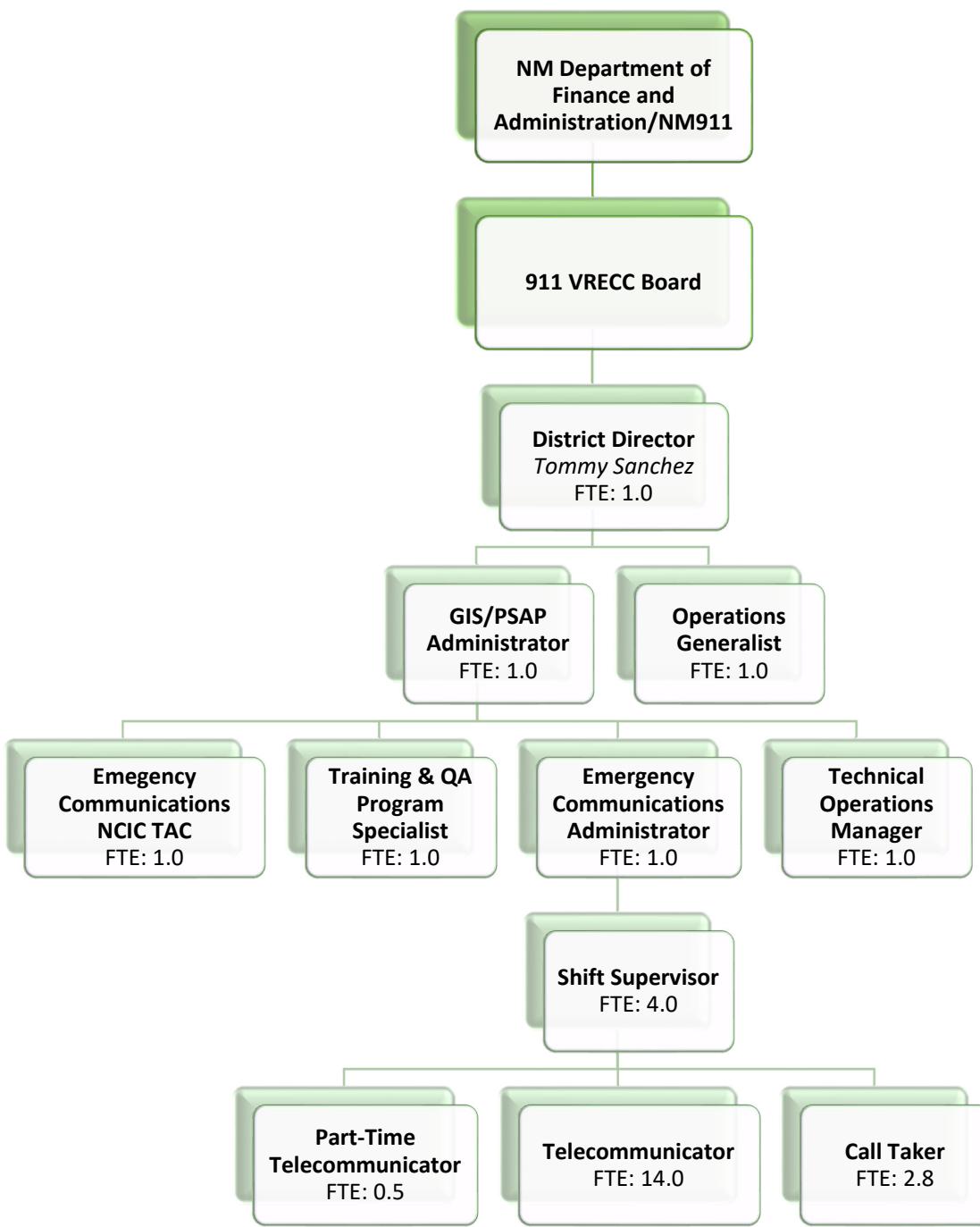
Court Trust Fund (28)  
 Fiduciary Fund

|  | Budgeted Amounts          |                           | Actual Amounts | \$ Change              | % Change               |
|--|---------------------------|---------------------------|----------------|------------------------|------------------------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |
| <b>Charges for Services</b>                |                           |                           |                |                        |                        |
| 28-302-4154    Judicial Education Fee      | \$ 6,000                  | 8,000                     | 2,983          | (2,000)                | -25%                   |
| 28-302-4155    Court Automation Fees       | \$ 14,000                 | 16,000                    | 6,013          | (2,000)                | -13%                   |
| <b>Total Charges for Services</b>          | <b>\$ 20,000</b>          | <b>24,000</b>             | <b>8,996</b>   | <b>(4,000)</b>         | <b>-17%</b>            |
| <b>Total Court Trust Fund Revenues</b>     | <b>\$ 20,000</b>          | <b>24,000</b>             | <b>8,996</b>   | <b>(4,000)</b>         | <b>-17%</b>            |
| <b>Operating Costs</b>                     |                           |                           |                |                        |                        |
| 28-402-5590    Other Operating Costs       | \$ 20,000                 | 24,000                    | 8,362          | (4,000)                | -17%                   |
| <b>Total Operating Costs</b>               | <b>\$ 20,000</b>          | <b>24,000</b>             | <b>8,362</b>   | <b>(4,000)</b>         | <b>-17%</b>            |
| <b>Total Court Trust Fund Expenditures</b> | <b>\$ 20,000</b>          | <b>24,000</b>             | <b>8,362</b>   | <b>(4,000)</b>         | <b>-17%</b>            |
| <b>Net Change in Fund Balance</b>          | <b>\$ -</b>               | <b>-</b>                  | <b>634</b>     | <b>-</b>               | <b>100%</b>            |
| <b>Fund Balance, End of Year</b>           | <b>\$ -</b>               | <b>1,396</b>              | <b>2,030</b>   | <b>(1,396)</b>         | <b>-100%</b>           |

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FTE: 28.3

**Valencia Regional Emergency Communications Center**



#

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## **Valencia Regional Emergency Communications Center**

**Mission:**

Administer the funds for the Valencia Regional Emergency Communications Center (VRECC) in accordance with the Joint Powers Agreement (JPA) signed by the member entities and under the direction of New Mexico 911 (NM911) and the New Mexico Department Finance and Administration.

**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. VRECC operations are funded from several sources including funds provided through the state of New Mexico's E-911 Fund, gross receipt taxes dedicated to funding public safety answering points (PSAPs), and for services provided to law enforcement, fire, and medical agencies from the AMR Ambulance Company, City of Belen, Village of Bosque Farms, Village of Los Lunas, Town of Peralta, City of Rio Communities, and Valencia County. The City of Belen, Village of Bosque Farms, Village of Los Lunas, and Valencia County have signed a Joint Powers Agreement (JPA) that outlines how charges for services will be calculated and provides each signatory of the JPA with two seats on VRECC's governing board, the 911 Board. The City of Rio Communities joined the Board in 2016, and the Town of Peralta and AMR Ambulance Company choose to contract with VRECC. The Village of Los Lunas, through the JPA, is the fiscal agent for VRECC. As fiscal agent, the Village must ensure 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 emergency communication operations are performed in the most economical and efficient manner possible, while providing the most professional services possible.

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Regional Dispatch Fund (45)  
 Fiduciary Fund

|   | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|------------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Sales Taxes</b>                                  |                           |                           |                  |                        |                        |          |
| 45-340-4102 Gross Receipts Taxes: E-911             | \$ 1,740,000              | 1,584,000                 | 2,325,441        | 156,000                | 10%                    |          |
| <b>Total Sales Taxes</b>                            | <b>\$ 1,740,000</b>       | <b>1,584,000</b>          | <b>2,325,441</b> | <b>156,000</b>         | <b>10%</b>             |          |
| <b>Intergovernmental Grants/Distributions</b>       |                           |                           |                  |                        |                        |          |
| 45-324-4009 Legislative Appropriation               | -                         | -                         | -                | -                      | 100%                   |          |
| 45-324-4010 E-911 Act Grant                         | -                         | -                         | -                | -                      | 100%                   |          |
| 45-385-4003 E-911 Maintenance Revenue               | -                         | 254,684                   | 15,175           | (254,684)              | -100%                  |          |
| <b>Total Intergovernmental Grants/Distributions</b> | <b>-</b>                  | <b>254,684</b>            | <b>15,175</b>    | <b>(254,684)</b>       | <b>-100%</b>           |          |
| <b>Charges for Services</b>                         |                           |                           |                  |                        |                        |          |
| 45-370-5050 E-911 Services: Bosque Farms            | 44,055                    | 36,009                    | 36,010           | 8,046                  | 22%                    |          |
| 45-372-5050 E-911 Services: Peralta                 | 37,014                    | 26,793                    | 26,793           | 10,221                 | 38%                    |          |
| 45-373-5050 E-911 Services: Valencia Co.            | 241,814                   | 221,508                   | 221,508          | 20,306                 | 9%                     |          |
| 45-374-5050 E-911 Services: AMR                     | 132,223                   | 107,696                   | 107,696          | 24,527                 | 23%                    |          |
| 45-375-5050 E-911 Services: Rio Communitie          | 32,707                    | 30,966                    | 30,966           | 1,741                  | 6%                     |          |
| 45-376-5050 E-911 Services: City of Belen           | 149,022                   | 131,821                   | 131,821          | 17,201                 | 13%                    |          |
| 45-377-5050 E-911 Services: Los Lunas               | 310,892                   | 222,981                   | 222,981          | 87,911                 | 39%                    |          |
| <b>Total Charges for Services</b>                   | <b>947,727</b>            | <b>777,774</b>            | <b>795,780</b>   | <b>169,953</b>         | <b>22%</b>             |          |
| <b>Miscellaneous Revenues</b>                       |                           |                           |                  |                        |                        |          |
| 45-370-4014 Miscellaneous Revenue                   | 500                       | 500                       | 1,228            | -                      | 0%                     |          |
| <b>Total Miscellaneous Revenues</b>                 | <b>500</b>                | <b>500</b>                | <b>1,228</b>     | <b>-</b>               | <b>0%</b>              |          |
| <b>Total Regional Dispatch Fund Revenues</b>        | <b>\$ 2,688,227</b>       | <b>2,616,958</b>          | <b>3,137,624</b> | <b>71,269</b>          | <b>3%</b>              |          |

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Regional Dispatch Fund (45) (Continued)  
 Fiduciary Fund

|  | Budgeted Amounts    |                  | Actual Amounts   |                  | \$ Change              | % Change               |
|--|---------------------|------------------|------------------|------------------|------------------------|------------------------|
|  | 30,000              | Approved         | June 30, 2022    | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |
| <b>Salaries and Wages</b>                        |                     |                  |                  |                  |                        |                        |
| 45-403-5120 Salaries: Full-Time Positions        | \$ 1,039,335        | 1,019,336        | 819,911          | 19,999           | 2%                     |                        |
| 45-403-5130 Salaries: Part-Time Positions        | 99,556              | 62,036           | 29,768           | 37,520           | 60%                    |                        |
| 45-403-5180 Salaries: Other Wages                | 2,500               | 2,205            | 2,205            | 295              | 13%                    |                        |
| 45-403-5190 Salaries: Overtime                   | 60,000              | 100,000          | 108,869          | (40,000)         | -40%                   |                        |
| <b>Total Salaries and Wages</b>                  | <b>1,201,391</b>    | <b>1,183,577</b> | <b>960,753</b>   | <b>17,814</b>    | <b>2%</b>              |                        |
| <b>Employee Benefits</b>                         |                     |                  |                  |                  |                        |                        |
| 45-403-5210 FICA: Social Security                | 70,612              | 69,526           | 59,486           | 1,086            | 2%                     |                        |
| 45-403-5211 FICA: Medicare                       | 16,514              | 16,261           | 13,912           | 253              | 2%                     |                        |
| 45-403-5220 Retirement                           | 232,744             | 220,014          | 166,607          | 12,730           | 6%                     |                        |
| 45-403-5221 Retiree Health Care                  | 45,556              | 44,856           | 30,228           | 700              | 2%                     |                        |
| 45-403-5230 Health and Medical Premiums          | 252,054             | 277,428          | 154,955          | (25,374)         | -9%                    |                        |
| 45-403-5231 Dental Insurance Premiums            | 9,738               | 13,015           | 5,502            | (3,277)          | -25%                   |                        |
| 45-403-5232 Life Insurance Premiums              | 1,092               | 1,093            | 440              | (1)              | 0%                     |                        |
| 45-403-5233 Disability Insurance Premiums        | 4,366               | 4,366            | 1,900            | -                | 0%                     |                        |
| 45-403-5240 Unemployment Compensation            | 3,759               | 3,701            | 1,995            | 58               | 2%                     |                        |
| 45-403-5250 Workers Compensation Premium         | 276                 | 277              | 198              | (1)              | 0%                     |                        |
| 45-403-5260 Tuition Reimbursement                | 7,500               | 7,192            | 5,615            | 308              | 4%                     |                        |
| <b>Total Employee Benefits</b>                   | <b>644,211</b>      | <b>657,729</b>   | <b>440,838</b>   | <b>(13,518)</b>  | <b>-2%</b>             |                        |
| <b>Supplies</b>                                  |                     |                  |                  |                  |                        |                        |
| 45-403-5310 General Office Supplies              | 15,000              | -                | -                | 15,000           | 100%                   |                        |
| 45-403-5311 Kitchen Supplies                     | 3,000               | -                | -                | 3,000            | 100%                   |                        |
| 45-403-5314 Maintenance Supplies                 | 12,000              | -                | -                | 12,000           | 100%                   |                        |
| 45-403-5320 Furniture/Fixtures/Equipment         | 15,000              | 10,000           | 1,051            | 5,000            | 50%                    |                        |
| 45-403-5330 Training Supplies                    | 2,500               | -                | -                | 2,500            | 100%                   |                        |
| 45-403-5340 Uniforms                             | 2,500               | -                | -                | 2,500            | 100%                   |                        |
| 45-403-5370 Vehicle Fuel                         | 500                 | -                | -                | 500              | 100%                   |                        |
| 45-403-5371 Vehicle Tires                        | 500                 | -                | -                | 500              | 100%                   |                        |
| 45-403-5372 Vehicle Lubricants                   | 500                 | -                | -                | 500              | 100%                   |                        |
| 45-403-5380 Software                             | 220,000             | -                | -                | 220,000          | 100%                   |                        |
| 45-403-5390 Other Supplies                       | 500                 | -                | -                | 500              | 100%                   |                        |
| 45-403-5510 Office Supplies                      | -                   | 30,000           | 25,265           | (30,000)         | -100%                  |                        |
| 45-403-5534 Tools and Equipment                  | -                   | 3,500            | 1,050            | (3,500)          | -100%                  |                        |
| <b>Total Supplies</b>                            | <b>272,000</b>      | <b>43,500</b>    | <b>27,366</b>    | <b>228,500</b>   | <b>525%</b>            |                        |
| <b>Contractual Services</b>                      |                     |                  |                  |                  |                        |                        |
| 45-403-5410 Professional Services                | 30,000              | -                | -                | 30,000           | 100%                   |                        |
| 45-403-5420 Attorney Fees                        | 5,000               | -                | -                | 5,000            | 100%                   |                        |
| 45-403-5440 Other Services                       | 38,000              | -                | -                | 38,000           | 100%                   |                        |
| 45-403-5517 Professional Services                | -                   | 50,000           | 23,535           | (50,000)         | -100%                  |                        |
| 45-403-5520 Attorney Fees                        | -                   | 8,000            | 3,701            | (8,000)          | -100%                  |                        |
| 45-403-5532 Audit Fees                           | 1,500               | 1,500            | -                | -                | 0%                     |                        |
| 45-403-5569 Radio Service Contract               | 125,000             | 125,000          | 128,507          | -                | 0%                     |                        |
| <b>Total Contractual Services</b>                | <b>199,500</b>      | <b>184,500</b>   | <b>155,743</b>   | <b>15,000</b>    | <b>8%</b>              |                        |
| <b>Operating Costs</b>                           |                     |                  |                  |                  |                        |                        |
| 45-403-5511 Data Processing                      | -                   | 269,861          | 175,545          | (269,861)        | -100%                  |                        |
| 45-403-5513 Gas and Oil                          | -                   | 1,500            | 415              | (1,500)          | -100%                  |                        |
| 45-403-5514 Employee Training                    | 30,000              | 30,000           | 13,106           | -                | 0%                     |                        |
| 45-403-5515 Printing and Copying                 | 500                 | 462              | -                | 38               | 8%                     |                        |
| 45-403-5518 Postage                              | 500                 | 1,000            | 298              | (500)            | -50%                   |                        |
| 45-403-5519 Utilities                            | -                   | 35,000           | 25,397           | (35,000)         | -100%                  |                        |
| 45-403-5521 Telecommunications                   | 25,000              | 35,000           | 25,514           | (10,000)         | -29%                   |                        |
| 45-403-5522 Subscriptions and Dues               | 1,500               | 3,500            | 1,124            | (2,000)          | -57%                   |                        |
| 45-403-5523 Insurance Premiums                   | 28,000              | 31,002           | 26,641           | (3,002)          | -10%                   |                        |
| 45-403-5524 Printing/Publishing/Advertising      | 1,000               | 1,000            | 853              | -                | 0%                     |                        |
| 45-403-5525 Lease Payments                       | -                   | 10,000           | 10,607           | (10,000)         | -100%                  |                        |
| 45-403-5527 Fleet Maintenance                    | -                   | 1,500            | 176              | (1,500)          | -100%                  |                        |
| 45-403-5528 Janitorial Supplies                  | -                   | 12,000           | 1,019            | (12,000)         | -100%                  |                        |
| 45-403-5531 Travel                               | 15,000              | 5,000            | 2,343            | 10,000           | 200%                   |                        |
| 45-403-5547 Lease Payments                       | 188,827             | 183,327          | 151,842          | 5,500            | 3%                     |                        |
| 45-403-5551 Bookkeeping Fees                     | 78,298              | 73,044           | 73,044           | 5,254            | 7%                     |                        |
| 45-403-5570 Utilities: Electricity               | 32,500              | -                | 6,763            | 32,500           | 100%                   |                        |
| 45-403-5580 Repairs and Maintenance              | 8,000               | -                | -                | 8,000            | 100%                   |                        |
| <b>Total Operating Costs</b>                     | <b>409,125</b>      | <b>693,196</b>   | <b>515,055</b>   | <b>(284,071)</b> | <b>-41%</b>            |                        |
| <b>Total Regional Dispatch Fund Expenditures</b> | <b>\$ 2,726,227</b> | <b>2,762,502</b> | <b>2,099,755</b> | <b>(36,275)</b>  | <b>-1%</b>             |                        |
| <b>Net Change in Fund Balance</b>                | <b>\$ (38,000)</b>  | <b>(145,544)</b> | <b>1,037,869</b> | <b>107,544</b>   | <b>-74%</b>            |                        |
| <b>Fund Balance, End of Year</b>                 | <b>\$ (38,000)</b>  | <b>766,826</b>   | <b>1,950,239</b> | <b>(804,826)</b> | <b>-105%</b>           |                        |

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**Employee Benefit Fund (60)**  
**Fiduciary Fund**

|   | Budgeted Amounts          |                           | Actual Amounts   |                        | \$ Change              | % Change    |
|---|---------------------------|---------------------------|------------------|------------------------|------------------------|-------------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022    | Increase<br>(Decrease) | Increase<br>(Decrease) |             |
| <b>Investment Earnings</b>                      |                           |                           |                  |                        |                        |             |
| 60-306-4060 Interest Income                     | \$ 2,400                  | 9,375                     | 3,011            | (6,975)                |                        | -74%        |
| <b>Total Investment Earnings</b>                | <b>\$ 2,400</b>           | <b>9,375</b>              | <b>3,011</b>     | <b>(6,975)</b>         |                        | <b>-74%</b> |
| 60-311-3099 Contributions: Employees            | 549,037                   | 444,768                   | 379,897          | 104,269                |                        | 23%         |
| 60-370-4014 Contributions: Retirees             | 137,794                   | 97,493                    | 97,492           | 40,301                 |                        | 41%         |
| <b>Total Miscellaneous Revenues</b>             | <b>686,831</b>            | <b>542,261</b>            | <b>477,389</b>   | <b>144,570</b>         |                        | <b>27%</b>  |
| <b>Total Employee Benefit Fund Revenues</b>     | <b>\$ 689,231</b>         | <b>551,636</b>            | <b>480,400</b>   | <b>144,570</b>         |                        | <b>26%</b>  |
| <b>Employee Benefits</b>                        |                           |                           |                  |                        |                        |             |
| 60-530-5562 Health and Medical Premiums         | \$ 276,188                | 166,700                   | 166,700          | 109,488                |                        | 66%         |
| <b>Total Employee Benefits</b>                  | <b>\$ 276,188</b>         | <b>166,700</b>            | <b>166,700</b>   | <b>109,488</b>         |                        | <b>66%</b>  |
| <b>Total Employee Benefit Fund Expenditures</b> | <b>\$ 276,188</b>         | <b>166,700</b>            | <b>166,700</b>   | <b>109,488</b>         |                        | <b>66%</b>  |
| <b>Net Change in Fund Balance</b>               | <b>\$ 413,043</b>         | <b>384,936</b>            | <b>313,700</b>   | <b>35,082</b>          |                        | <b>9%</b>   |
| <b>Fund Balance, End of Year</b>                | <b>\$ 413,043</b>         | <b>3,106,197</b>          | <b>3,034,961</b> | <b>(2,686,179)</b>     |                        | <b>-86%</b> |

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Appreciating You Fund (62)  
 Fiduciary Fund

|   | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|---|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|   | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Miscellaneous Revenues</b>                   |                           |                           |                |                        |                        |          |
| 62-370-4710      Donations/Contributions        | \$ 2,830                  | 5,363                     | 5,384          | (2,533)                | -47%                   |          |
| <b>Total Miscellaneous Revenues</b>             | <b>\$ 2,830</b>           | <b>5,363</b>              | <b>5,384</b>   | <b>(2,533)</b>         | <b>-47%</b>            |          |
| <b>Total Appreciating You Fund Revenues</b>     | <b>\$ 2,830</b>           | <b>5,363</b>              | <b>5,384</b>   | <b>(2,533)</b>         | <b>-47%</b>            |          |
| <b>Operating Costs</b>                          |                           |                           |                |                        |                        |          |
| 62-500-5501      Operating Costs                | \$ 6,864                  | 5,363                     | 1,350          | 1,501                  | 28%                    |          |
| <b>Total Operating Costs</b>                    | <b>\$ 6,864</b>           | <b>5,363</b>              | <b>1,350</b>   | <b>1,501</b>           | <b>28%</b>             |          |
| <b>Total Appreciating You Fund Expenditures</b> | <b>\$ 6,864</b>           | <b>5,363</b>              | <b>1,350</b>   | <b>1,501</b>           | <b>28%</b>             |          |
| <b>Net Change in Fund Balance</b>               | <b>\$ (4,034)</b>         | <b>-</b>                  | <b>4,034</b>   | <b>(4,034)</b>         | <b>100%</b>            |          |
| <b>Fund Balance, End of Year</b>                | <b>\$ (4,034)</b>         | <b>-</b>                  | <b>4,034</b>   | <b>(4,034)</b>         | <b>100%</b>            |          |

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**Police Evidence Fund (64)**  
**Fiduciary Fund**

|  | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Miscellaneous Revenues</b>                  |                           |                           |                |                        |                        |          |
| 64-370-4799 Cash Collected as Evidence         | \$ 10,000                 | 10,000                    | 12,742         | -                      | 0%                     |          |
| <b>Total Miscellaneous Revenues</b>            | <b>\$ 10,000</b>          | <b>10,000</b>             | <b>12,742</b>  | <b>-</b>               | <b>0%</b>              |          |
| <b>Total Police Evidence Fund Revenues</b>     | <b>\$ 10,000</b>          | <b>10,000</b>             | <b>12,742</b>  | <b>-</b>               | <b>0%</b>              |          |
| <b>Operating Costs</b>                         |                           |                           |                |                        |                        |          |
| 64-404-5501 Cash Returned as Evidence          | \$ 10,000                 | 10,000                    | -              | -                      | 0%                     |          |
| <b>Total Operating Costs</b>                   | <b>\$ 10,000</b>          | <b>10,000</b>             | <b>-</b>       | <b>-</b>               | <b>0%</b>              |          |
| <b>Total Police Evidence Fund Expenditures</b> | <b>\$ 10,000</b>          | <b>10,000</b>             | <b>-</b>       | <b>-</b>               | <b>0%</b>              |          |
| <b>Net Change in Fund Balance</b>              | <b>\$ -</b>               | <b>-</b>                  | <b>12,742</b>  | <b>-</b>               | <b>100%</b>            |          |
| <b>Fund Balance, End of Year</b>               | <b>\$ -</b>               | <b>-</b>                  | <b>12,742</b>  | <b>-</b>               | <b>100%</b>            |          |

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**Firefighter Fund (65)**  
**Fiduciary Fund**

|  | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Miscellaneous Revenues</b>              |                           |                           |                |                        |                        |          |
| 65-370-4710    Donations/Contributions     | \$ 2,730                  | 16,037                    | 15,990         | (13,307)               | -83%                   |          |
| <b>Total Miscellaneous Revenues</b>        | <b>\$ 2,730</b>           | <b>16,037</b>             | <b>15,990</b>  | <b>(13,307)</b>        | <b>-83%</b>            |          |
| <b>Total Firefighter Fund Revenues</b>     | <b>\$ 2,730</b>           | <b>16,037</b>             | <b>15,990</b>  | <b>(13,307)</b>        | <b>-83%</b>            |          |
| <b>Operating Costs</b>                     |                           |                           |                |                        |                        |          |
| 65-405-5501    Operating Costs             | \$ 14,614                 | 16,037                    | 4,106          | (1,423)                | -9%                    |          |
| <b>Total Operating Costs</b>               | <b>\$ 14,614</b>          | <b>16,037</b>             | <b>4,106</b>   | <b>(1,423)</b>         | <b>-9%</b>             |          |
| <b>Total Firefighter Fund Expenditures</b> | <b>\$ 14,614</b>          | <b>16,037</b>             | <b>4,106</b>   | <b>(1,423)</b>         | <b>-9%</b>             |          |
| <b>Net Change in Fund Balance</b>          | <b>\$ (11,884)</b>        | <b>-</b>                  | <b>11,884</b>  | <b>(11,884)</b>        | <b>100%</b>            |          |
| <b>Fund Balance, End of Year</b>           | <b>\$ (11,884)</b>        | <b>-</b>                  | <b>11,884</b>  | <b>(11,884)</b>        | <b>100%</b>            |          |

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**Cops for Kids Fund (66)**  
**Fiduciary Fund**

|  | Budgeted Amounts          |                           | Actual Amounts |                        | \$ Change              | % Change |
|--|---------------------------|---------------------------|----------------|------------------------|------------------------|----------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022  | Increase<br>(Decrease) | Increase<br>(Decrease) |          |
| <b>Miscellaneous Revenues</b>                |                           |                           |                |                        |                        |          |
| 66-370-4710    Donations/Contributions       | \$ 6,500                  | 5,215                     | 5,154          | 1,285                  | 25%                    |          |
| <b>Total Miscellaneous Revenues</b>          | <b>\$ 6,500</b>           | <b>5,215</b>              | <b>5,154</b>   | <b>1,285</b>           | <b>25%</b>             |          |
| <b>Total Cops for Kids Fund Revenues</b>     | <b>\$ 6,500</b>           | <b>5,215</b>              | <b>5,154</b>   | <b>1,285</b>           | <b>25%</b>             |          |
| <b>Operating Costs</b>                       |                           |                           |                |                        |                        |          |
| 66-404-5501    Operating Costs               | \$ 11,775                 | 14,280                    | 8,150          | (2,505)                | -18%                   |          |
| <b>Total Operating Costs</b>                 | <b>\$ 11,775</b>          | <b>14,280</b>             | <b>8,150</b>   | <b>(2,505)</b>         | <b>-18%</b>            |          |
| <b>Total Cops for Kids Fund Expenditures</b> | <b>\$ 11,775</b>          | <b>14,280</b>             | <b>8,150</b>   | <b>(2,505)</b>         | <b>-18%</b>            |          |
| <b>Net Change in Fund Balance</b>            | <b>\$ (5,275)</b>         | <b>(9,065)</b>            | <b>(2,996)</b> | <b>3,790</b>           | <b>-42%</b>            |          |
| <b>Fund Balance, End of Year</b>             | <b>\$ (5,275)</b>         | <b>(9,065)</b>            | <b>(2,996)</b> | <b>3,790</b>           | <b>-42%</b>            |          |

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**Schedule of Transfers**

|  | Budgeted Amounts          |                           | Actual Amounts      |                        | \$ Change              | % Change      |
|--|---------------------------|---------------------------|---------------------|------------------------|------------------------|---------------|
|  | Approved<br>June 30, 2023 | Approved<br>June 30, 2022 | June 30, 2022       | Increase<br>(Decrease) | Increase<br>(Decrease) |               |
| <b>General Fund Transfers</b>                                  |                           |                           |                     |                        |                        |               |
| 11-348-3080 Transfer From Water/Sewer Fund                     | \$ -                      | 360,000                   | 360,000             | (360,000)              | -                      | -100%         |
| 11-492-6030 Transfer to Local LEDA Fund                        | -                         | (2,350,129)               | (2,350,129)         | 2,350,129              | -                      | -100%         |
| 11-492-6031 Transfer to Sports Complex                         | (400,000)                 | (1,952,274)               | (1,719,000)         | 1,552,274              | -                      | -80%          |
| 11-492-6032 Transfer to Aquatic Center                         | -                         | (100,000)                 | (100,000)           | 100,000                | -                      | -100%         |
| 11-492-6033 Transfer to DF Park                                | (1,400,000)               | (6,545,656)               | (6,545,656)         | 5,145,656              | -                      | -79%          |
| 11-492-6034 Transfer to Infrastructure Fund                    | (1,167,000)               | -                         | -                   | (1,167,000)            | -                      | 100%          |
| 11-492-6070 Transfer to Water/Sewer Fund                       | (6,102,264)               | -                         | -                   | (6,102,264)            | -                      | 100%          |
| <b>Total General Fund Transfers</b>                            | <b>(9,069,264)</b>        | <b>(10,588,059)</b>       | <b>(10,354,785)</b> | <b>1,518,795</b>       | <b>-</b>               | <b>-14%</b>   |
| <b>Local LEDA GRT Fund Transfers</b>                           |                           |                           |                     |                        |                        |               |
| 15-399-4099 Transfer from General Fund                         | -                         | 2,350,129                 | 2,350,129           | (2,350,129)            | -                      | -100%         |
| <b>Total Local LEDA GRT Fund Transfers</b>                     | <b>-</b>                  | <b>2,350,129</b>          | <b>2,350,129</b>    | <b>(2,350,129)</b>     | <b>-</b>               | <b>-100%</b>  |
| <b>Municipal Street Improvement Fund Transfers</b>             |                           |                           |                     |                        |                        |               |
| 17-492-6040 Transfer from Water/Sewer Fund                     | 183,064                   | 60,610                    | 60,610              | 122,454                | -                      | 202%          |
| <b>Total Municipal Street Improvement Fund Transfers</b>       | <b>183,064</b>            | <b>60,610</b>             | <b>60,610</b>       | <b>122,454</b>         | <b>-</b>               | <b>202%</b>   |
| <b>Police Program Fund</b>                                     |                           |                           |                     |                        |                        |               |
| 23-492-6020 Transfer to Police Evidence Fund                   | -                         | (58,147)                  | (58,145)            | 58,147                 | -                      | -100%         |
| <b>Total Infrastructure Fund Transfers</b>                     | <b>-</b>                  | <b>(58,147)</b>           | <b>(58,145)</b>     | <b>58,147</b>          | <b>-</b>               | <b>-100%</b>  |
| <b>Infrastructure Fund Transfers</b>                           |                           |                           |                     |                        |                        |               |
| 25-348-6020 Transfer from General Fund                         | 1,167,000                 | -                         | -                   | 1,167,000              | -                      | 100%          |
| 25-492-6010 Transfer to 2016 GRT Bond Fund                     | (255,820)                 | (258,720)                 | (258,720)           | 2,900                  | -                      | -1%           |
| <b>Total Infrastructure Fund Transfers</b>                     | <b>911,180</b>            | <b>(258,720)</b>          | <b>(258,720)</b>    | <b>1,169,900</b>       | <b>-</b>               | <b>-452%</b>  |
| <b>Daniel Fernandez Park Improvements Fund Transfers</b>       |                           |                           |                     |                        |                        |               |
| 31-348-6010 Transfer from General Fund                         | 1,400,000                 | 6,545,656                 | 6,545,656           | (5,145,656)            | -                      | -79%          |
| <b>Total Daniel Fernandez Park Improvements Fund Transfers</b> | <b>1,400,000</b>          | <b>6,545,656</b>          | <b>6,545,656</b>    | <b>(5,145,656)</b>     | <b>-</b>               | <b>-79%</b>   |
| <b>Aquatic Center Fund Transfers</b>                           |                           |                           |                     |                        |                        |               |
| 32-348-6010 Transfer from General Fund                         | -                         | 100,000                   | 100,000             | (100,000)              | -                      | -100%         |
| <b>Total Aquatic Center Fund Transfers</b>                     | <b>-</b>                  | <b>100,000</b>            | <b>100,000</b>      | <b>(100,000)</b>       | <b>-</b>               | <b>-100%</b>  |
| <b>Sports Complex Fund Transfers</b>                           |                           |                           |                     |                        |                        |               |
| 40-348-6010 Transfer from General Fund                         | 400,000                   | 1,952,274                 | 1,719,000           | (1,552,274)            | -                      | -80%          |
| <b>Total Sports Complex Fund Transfers</b>                     | <b>400,000</b>            | <b>1,952,274</b>          | <b>1,719,000</b>    | <b>(1,552,274)</b>     | <b>-</b>               | <b>-80%</b>   |
| <b>2016 GRT Bond Fund Transfers</b>                            |                           |                           |                     |                        |                        |               |
| 34-392-3000 Transfer from Infrastructure                       | 255,820                   | 258,720                   | 258,720             | (2,900)                | -                      | -1%           |
| <b>Total 2016 GRT Bond Fund Transfers</b>                      | <b>255,820</b>            | <b>258,720</b>            | <b>258,720</b>      | <b>(2,900)</b>         | <b>-</b>               | <b>-1%</b>    |
| <b>Water/Sewer Fund Transfers</b>                              |                           |                           |                     |                        |                        |               |
| 41-348-3050 Transfer from General Fund                         | 6,102,264                 | -                         | -                   | 6,102,264              | -                      | 100%          |
| 41-348-3080 Transfer to Municipal Street                       | (183,064)                 | (60,610)                  | (60,610)            | (122,454)              | -                      | 202%          |
| 41-492-6055 Transfer to General Fund                           | -                         | (360,000)                 | (360,000)           | 360,000                | -                      | -100%         |
| <b>Total Water/Sewer Fund Transfers</b>                        | <b>5,919,200</b>          | <b>(420,610)</b>          | <b>(420,610)</b>    | <b>6,339,810</b>       | <b>-</b>               | <b>-1507%</b> |
| <b>Police Evidence Fund</b>                                    |                           |                           |                     |                        |                        |               |
| 64-348-6020 Transfer from Police Program                       | -                         | 37,664                    | 37,664              | (37,664)               | -                      | -100%         |
| <b>Total Police Evidence Fund Transfers</b>                    | <b>-</b>                  | <b>37,664</b>             | <b>37,664</b>       | <b>(37,664)</b>        | <b>-</b>               | <b>-100%</b>  |
| <b>Cops for Kids Fund Transfers</b>                            |                           |                           |                     |                        |                        |               |
| 66-348-6020 Transfer from Police Program                       | -                         | 9,065                     | 9,064               | (9,065)                | -                      | -100%         |
| <b>Total Cops for Kids Fund Transfers</b>                      | <b>-</b>                  | <b>9,065</b>              | <b>9,064</b>        | <b>(9,065)</b>         | <b>-</b>               | <b>-100%</b>  |
| <b>Net Cash Transfers</b>                                      | <b>\$ -</b>               | <b>(11,418)</b>           | <b>(11,417)</b>     | <b>11,418</b>          | <b>-</b>               | <b>0%</b>     |

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**New Positions**

**Fire Department:**

|                             |   |
|-----------------------------|---|
| <i>Position Title:</i>      | <i>Fire Captain</i>   |
| <i>Department/Division:</i> | Fire Department   |
| <i>Pay Grade:</i>           | M   |
| <i>FTE:</i>                 | 1.0   |
| <i>Rationale:</i>           | This position will maintain operations with our current growth, add seven-day coverage of training opportunities, and assist with station operations and calls. |

|                             |   |
|-----------------------------|---|
| <i>Position Title:</i>      | <i>Firefighter EMT/Basic, Intermediate, Paramedic</i>   |
| <i>Department/Division:</i> | Fire Department   |
| <i>Pay Grade:</i>           | D/F/G   |
| <i>FTE:</i>                 | 2.0   |
| <i>Rationale:</i>           | These positions are the last one of six new positions recommended by the Matrix Group study, plus another new position to handle current growth. There is a possibility to apply for partial grant funding. |

**Library Department:**

|                             |   |
|-----------------------------|---|
| <i>Position Title:</i>      | <i>STEM Specialist</i>  |
| <i>Department/Division:</i> | Library Department  |
| <i>Pay Grade:</i>           | H   |
| <i>FTE:</i>                 | 1.0   |
| <i>Rationale:</i>           | This position will be responsible for the afterschool STEM program, increasing technology available for patron checkout, and additional growth in technology services and equipment within the Library. |

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**New Positions**

**Parks & Recreation Department:**

*Position Title:* *Park Ranger II*

|                             |   |
|-----------------------------|---|
| <i>Department/Division:</i> | Parks and Recreation Department/Open Space Division   |
| <i>Pay Grade:</i>           | I   |
| <i>FTE:</i>                 | 1.0   |
| <i>Rationale:</i>           | This position will maintain current operations and future growth and progression within the division. This position will require a higher level of education, and will focus on a higher level of involvement in video surveillance and access control systems. |

**Police Department:**

*Position Title:* *Public Safety Aide*

|                             |   |
|-----------------------------|---|
| <i>Department/Division:</i> | Police Department   |
| <i>Pay Grade:</i>           | H   |
| <i>FTE:</i>                 | 2.0   |
| <i>Rationale:</i>           | These positions will maintain current and future operations in the department due to significant business and residential growth. The Public Safety Aide program will supplement sworn officers by completing tasks that do not require a sworn police officer, and improve recruitment of sworn police officers by possibly providing more internal candidates for vacant positions. |

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**New Positions**

**Public Works Department (Continued):**

*Position Title:* *Public Works Technician*

|                             |   |
|-----------------------------|---|
| <i>Department/Division:</i> | Public Works Department / Water/Sewer Division  |
| <i>Pay Grade:</i>           | G   |
| <i>FTE:</i>                 | 3.0   |
| <i>Rationale:</i>           | These positions will maintain current and future growth in workload, projects and regulatory environment. |

*Position Title:* *Public Works Technician*

|                             |   |
|-----------------------------|---|
| <i>Department/Division:</i> | Public Works Department/WWTP Division   |
| <i>Pay Grade:</i>           | G   |
| <i>FTE:</i>                 | 1.0   |
| <i>Rationale:</i>           | This position will maintain current and future growth in workload, projects and regulatory environment. |

*Position Title:* *Streets Laborer*

|                             |   |
|-----------------------------|---|
| <i>Department/Division:</i> | Public Works Department/Streets Division  |
| <i>Pay Grade:</i>           | B   |
| <i>FTE:</i>                 | 2.0   |
| <i>Rationale:</i>           | These positions will maintain current and future growth in workload, projects and regulatory environment. |

*Position Title:* *Streets Maintenance Worker*

|                             |   |
|-----------------------------|---|
| <i>Department/Division:</i> | Public Works Department/Streets Division  |
| <i>Pay Grade:</i>           | F   |
| <i>FTE:</i>                 | 1.0   |
| <i>Rationale:</i>           | This position will maintain current and future growth in workload, projects and regulatory environment. |

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**Position Reclassifications**

**Fire Department:**

|                                     |   |
|-------------------------------------|---|
| <i>Old Position Title:</i>          | <i>Administrative Assistant</i>   |
| <i>Reclassified Position Title:</i> | <i>Administrative Assistant II</i>  |
| <i>Department/Division:</i>         | <i>Fire Department</i>  |
| <i>FTE:</i>                         | <i>1.0</i>  |
| <i>Old Pay Grade:</i>               | <i>E</i>  |
| <i>Reclassified Pay Grade:</i>      | <i>G</i>  |
| <i>Rationale:</i>                   | Reclassification – additional duties added (i.e. scheduling and coordinating fire prevention, inspections; registers personnel for training, conference and seminars; coordinates, schedules and notarizes the applicant process for new hires; and organizes and coordinates community outreach programs). |

**Parks & Recreation Department:**

|                                     |  |
|-------------------------------------|--|
| <i>Old Position Title:</i>          | <i>Recreation Supervisor</i>   |
| <i>Reclassified Position Title:</i> | <i>Recreation Supervisor</i>   |
| <i>Department/Division:</i>         | <i>Parks &amp; Recreation Department/Recreation Division</i>   |
| <i>FTE:</i>                         | <i>1.0</i>   |
| <i>Old Pay Grade:</i>               | <i>J</i>   |
| <i>Reclassified Pay Grade:</i>      | <i>K</i>   |
| <i>Rationale:</i>                   | Reclassification – increased educational requirement, and to make consistent with other Supervisors. |

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**Position Reclassifications**

**Administration Department:**

|                                     |   |
|-------------------------------------|---|
| <i>Old Position Title:</i>          | <i>Computer Technician</i>  |
| <i>Reclassified Position Title:</i> | Technical Support Specialist  |
| <i>Department/Division:</i>         | Administration Department/Information Technology Division   |
| <i>FTE:</i>                         | 2.0 (one incumbent, fund second position)   |
| <i>Old Pay Grade:</i>               | G   |
| <i>Reclassified Pay Grade:</i>      | I   |
| <i>Rationale:</i>                   | Reclassify two existing positions, including one not currently funded. Based upon IT Assessment by PTI, to keep current with industry and Village expectations. Performing duties well above level of Computer Technicians. |

|                                     |   |
|-------------------------------------|---|
| <i>Old Position Title:</i>          | <i>Computer Technician</i>  |
| <i>Reclassified Position Title:</i> | Information Security Administrator  |
| <i>Department/Division:</i>         | Administration Department/Information Technology Division   |
| <i>FTE:</i>                         | 1.0   |
| <i>Old Pay Grade:</i>               | G   |
| <i>Reclassified Pay Grade:</i>      | L   |
| <i>Rationale:</i>                   | Reclassify existing position. Based upon IT Assessment by PTI, incumbent handles the bulk of administration of the team, as well as cyber security functions currently employed. This position will be responsible for cyber security, regulatory compliance, and some administrative duties. |

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**Position Reclassifications**

**Administration Department (Continued):**

|                                     |   |
|-------------------------------------|---|
| <i>Old Position Title:</i>          | <i>Information Technology Manager</i>   |
| <i>Reclassified Position Title:</i> | Systems Administrator   |
| <i>Department/Division:</i>         | Administration Department/Information Technology Division   |
| <i>FTE:</i>                         | 1.0   |
| <i>Old Pay Grade:</i>               | O   |
| <i>Reclassified Pay Grade:</i>      | O   |
| <i>Rationale:</i>                   | No recommended change in classification, only new title, duties and responsibilities. Based upon IT Assessment by PTI and needs of the organization. Incumbent employee is skilled in Systems and Application Administration. |
| <i>Old Position Title:</i>          | <i>Computer Specialist</i>  |
| <i>Reclassified Position Title:</i> | Network Administrator   |
| <i>Department/Division:</i>         | Administration Department/Information Technology Division   |
| <i>FTE:</i>                         | 1.0   |
| <i>Old Pay Grade:</i>               | I   |
| <i>Reclassified Pay Grade:</i>      | S   |
| <i>Rationale:</i>                   | Reclassify existing position that is currently vacant, based upon IT Assessment by PTI, organizational need, and recommendation by new IT Director.   |

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**Position Reclassifications**

**Public Works Department:**

|                                     |  |
|-------------------------------------|--|
| <i>Old Position Title:</i>          | <i>Mechanic</i>  |
| <i>Reclassified Position Title:</i> | <i>Heavy Duty Mechanic</i>   |
| <i>Department/Division:</i>         | <i>Public Works Department/Fleet Maintenance Division</i>  |
| <i>FTE:</i>                         | <i>1.0</i>   |
| <i>Old Pay Grade:</i>               | <i>G</i>   |
| <i>Reclassified Pay Grade:</i>      | <i>I</i>   |
| <i>Rationale:</i>                   | <i>Reclassify existing position. Organizational need for second Heavy Duty Mechanic. Incumbent has necessary skills and qualifications.</i>                                    |
| <i>Old Position Title:</i>          | <i>Fleet Maintenance Supervisor</i>  |
| <i>Reclassified Position Title:</i> | <i>Fleet Maintenance Superintendent</i>  |
| <i>Department/Division:</i>         | <i>Public Works Department/Fleet Maintenance Division</i>  |
| <i>FTE:</i>                         | <i>1.0</i>   |
| <i>Old Pay Grade:</i>               | <i>K</i>   |
| <i>Reclassified Pay Grade:</i>      | <i>N</i>   |
| <i>Rationale:</i>                   | <i>Reclassify existing position. Incumbent has necessary skills and qualifications, along with taking on additional duties. Also, to make consistent with other divisions.</i> |

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**Budgeted Positions**

**General Fund (11)**  
**Administration Department**

**Mayor & Council Division (431)**

| Position Title | Department     | Division          | Status  | FY 2023       |     |       | FY 2022       |     |       | FY 2021       |     |       |
|----------------|----------------|-------------------|---------|---------------|-----|-------|---------------|-----|-------|---------------|-----|-------|
|                |                |                   |         | Salary        | FTE | Count | Salary        | FTE | Count | Salary        | FTE | Count |
| Mayor          | Administration | Mayor and Council | Elected | 12,500        | -   | -     | 12,500        | -   | -     | 12,500        | -   | -     |
| Councilor      | Administration | Mayor and Council | Elected | 48,000        | -   | -     | 48,000        | -   | -     | 48,000        | -   | -     |
|                |                |                   |         | <b>60,500</b> | -   | -     | <b>60,500</b> | -   | -     | <b>60,500</b> | -   | -     |

**Village Administrator Division (432)**

| Position Title        | Department     | Division              | Status    | FY 2023        |            |          | FY 2022        |            |          | FY 2021        |            |          |
|-----------------------|----------------|-----------------------|-----------|----------------|------------|----------|----------------|------------|----------|----------------|------------|----------|
|                       |                |                       |           | Salary         | FTE        | Count    | Salary         | FTE        | Count    | Salary         | FTE        | Count    |
| Village Administrator | Administration | Village Administrator | Full-time | 137,964        | 1.0        | 1        | 132,600        | 1.0        | 1        | 117,086        | 1.0        | 1        |
| Deputy Clerk          | Administration | Village Administrator | Full-time | 43,410         | 1.0        | 1        | 41,725         | 1.0        | 1        | 40,914         | 1.0        | 1        |
|                       |                |                       |           | <b>181,374</b> | <b>2.0</b> | <b>2</b> | <b>174,325</b> | <b>2.0</b> | <b>2</b> | <b>158,000</b> | <b>2.0</b> | <b>2</b> |

**Finance Division (433)**

| Position Title              | Department     | Division | Status    | FY 2023        |            |          | FY 2022        |            |          | FY 2021        |            |          |
|-----------------------------|----------------|----------|-----------|----------------|------------|----------|----------------|------------|----------|----------------|------------|----------|
|                             |                |          |           | Salary         | FTE        | Count    | Salary         | FTE        | Count    | Salary         | FTE        | Count    |
| Finance Director            | Administration | Finance  | Full-time | 83,074         | 1.0        | 1        | 77,855         | 1.0        | 1        | 72,426         | 1.0        | 1        |
| Accountant                  | Administration | Finance  | Full-time | 47,549         | 1.0        | 1        | 40,976         | 1.0        | 1        | 39,062         | 1.0        | 1        |
| Procurement Coordinator     | Administration | Finance  | Full-time | 54,330         | 1.0        | 1        | 50,918         | 1.0        | 1        | 48,651         | 1.0        | 1        |
| Payroll/Benefits Specialist | Administration | Finance  | Full-time | 50,856         | 1.0        | 1        | 45,219         | 1.0        | 1        | 41,933         | 1.0        | 1        |
| Accounts Payable Specialist | Administration | Finance  | Full-time | 37,378         | 1.0        | 1        | 34,944         | 1.0        | 1        | 33,301         | 1.0        | 1        |
|                             |                |          |           | <b>273,187</b> | <b>5.0</b> | <b>5</b> | <b>249,912</b> | <b>5.0</b> | <b>5</b> | <b>235,373</b> | <b>5.0</b> | <b>5</b> |

**Utility Billing Division (434)**

| Position Title                | Department     | Division        | Status    | FY 2023        |            |          | FY 2022        |            |          | FY 2021        |            |          |
|-------------------------------|----------------|-----------------|-----------|----------------|------------|----------|----------------|------------|----------|----------------|------------|----------|
|                               |                |                 |           | Salary         | FTE        | Count    | Salary         | FTE        | Count    | Salary         | FTE        | Count    |
| Utility Billing Supervisor    | Administration | Utility Billing | Full-time | 51,646         | 1.0        | 1        | 48,319         | 1.0        | 1        | 44,803         | 1.0        | 1        |
| Utility Billing Clerk/Cashier | Administration | Utility Billing | Full-time | 133,224        | 4.0        | 4        | 99,902         | 3.0        | 3        | 94,370         | 3.0        | 3        |
| Utility Billing Clerk/Cashier | Administration | Utility Billing | Part-time | -              | -          | -        | 24,369         | 0.7        | 1        | 21,811         | 0.7        | 1        |
|                               |                |                 |           | <b>184,870</b> | <b>5.0</b> | <b>5</b> | <b>172,590</b> | <b>4.7</b> | <b>5</b> | <b>160,984</b> | <b>4.7</b> | <b>5</b> |

**Information Technology Division (435)**

| Position Title                     | Department     | Division               | Status    | FY 2023        |            |          | FY 2022        |            |          | FY 2021        |            |          |
|------------------------------------|----------------|------------------------|-----------|----------------|------------|----------|----------------|------------|----------|----------------|------------|----------|
|                                    |                |                        |           | Salary         | FTE        | Count    | Salary         | FTE        | Count    | Salary         | FTE        | Count    |
| Information Technology Director    | Administration | Information Technology | Full-time | 99,362         | 1.0        | 1        | 84,885         | 1.0        | 1        | -              | -          | -        |
| Network Administrator              | Administration | Information Technology | Full-time | 83,075         | 1.0        | 1        | 39,853         | 1.0        | 1        | 54,420         | 1.0        | 1        |
| Systems Administrator              | Administration | Information Technology | Full-time | 69,971         | 1.0        | 1        | 65,624         | 1.0        | 1        | 62,733         | 1.0        | 1        |
| Information Security Administrator | Administration | Information Technology | Full-time | 50,627         | 1.0        | 1        | -              | -          | -        | -              | -          | -        |
| Technical Support Specialist       | Administration | Information Technology | Full-time | 82,909         | 2.0        | 2        | 78,748         | 2.0        | 2        | 75,940         | 2.0        | 2        |
|                                    |                |                        |           | <b>385,944</b> | <b>6.0</b> | <b>6</b> | <b>269,110</b> | <b>5.0</b> | <b>5</b> | <b>193,093</b> | <b>4.0</b> | <b>4</b> |

**Human Resources Division (436)**

| Position Title             | Department     | Division        | Status    | FY 2023        |            |          | FY 2022        |            |          | FY 2021       |            |          |
|----------------------------|----------------|-----------------|-----------|----------------|------------|----------|----------------|------------|----------|---------------|------------|----------|
|                            |                |                 |           | Salary         | FTE        | Count    | Salary         | FTE        | Count    | Salary        | FTE        | Count    |
| Human Resources Manager    | Administration | Human Resources | Full-time | 75,088         | 1.0        | 1        | 72,176         | 1.0        | 1        | 48,251        | 0.8        | 1        |
| Human Resources Technician | Administration | Human Resources | Full-time | 37,378         | 1.0        | 1        | 34,944         | 1.0        | 1        | 33,301        | 1.0        | 1        |
|                            |                |                 |           | <b>112,466</b> | <b>2.0</b> | <b>2</b> | <b>107,120</b> | <b>2.0</b> | <b>2</b> | <b>81,552</b> | <b>1.8</b> | <b>2</b> |

Administration Department Total **1,198,341** **20.0** **20** **1,033,557** **18.7** **19** **889,502** **17.5** **18**

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**Budgeted Positions**

General Fund (11) (Continued)

*Municipal Court Department (402)*

| Position Title                          | Department      | Division        | Status    | FY 2023        |            |          | FY 2022        |            |          | FY 2021        |            |          |
|---|-----------------|-----------------|-----------|----------------|------------|----------|----------------|------------|----------|----------------|------------|----------|
|   |                 |                 |           | Salary         | FTE        | Count    | Salary         | FTE        | Count    | Salary         | FTE        | Count    |
| Municipal Judge                         | Municipal Court | Municipal Court | Elected   | 65,000         | -          | -        | 65,000         | -          | -        | 65,000         | -          | -        |
| Chief Court Clerk                       | Municipal Court | Municipal Court | Full-time | 45,447         | 1.0        | 1        | 43,681         | 1.0        | 1        | 42,827         | 1.0        | 1        |
| Court Clerk                             | Municipal Court | Municipal Court | Full-time | 77,501         | 2.0        | 2        | 67,558         | 2.0        | 2        | 63,690         | 2.0        | 2        |
| Court Clerk                             | Municipal Court | Municipal Court | Part-time | 1,214          | -          | 1        | 1,166          | -          | 1        | 2,054          | -          | 1        |
| <b>Municipal Court Department Total</b> |                 |                 |           | <b>189,162</b> | <b>3.0</b> | <b>4</b> | <b>177,405</b> | <b>3.0</b> | <b>4</b> | <b>173,571</b> | <b>3.0</b> | <b>4</b> |

*Police Department (404)*

| Position Title                              | Department        | Division | Status    | FY 2023          |             |           | FY 2022          |             |           | FY 2021          |             |           |
|---|-------------------|----------|-----------|------------------|-------------|-----------|------------------|-------------|-----------|------------------|-------------|-----------|
|   |                   |          |           | Salary           | FTE         | Count     | Salary           | FTE         | Count     | Salary           | FTE         | Count     |
| Chief of Police                             | Police Department | Police   | Full-time | 91,317           | 1.0         | 1         | 95,493           | 1.0         | 1         | 93,621           | 1.0         | 1         |
| Deputy Chief of Police                      | Police Department | Police   | Full-time | 84,909           | 1.0         | 1         | 77,750           | 1.0         | 1         | 74,443           | 1.0         | 1         |
| Lieutenant                                  | Police Department | Police   | Full-time | 397,605          | 5.0         | 5         | 336,253          | 5.0         | 5         | 263,744          | 4.0         | 4         |
| Detective                                   | Police Department | Police   | Full-time | 353,025          | 5.0         | 5         | 309,574          | 5.0         | 5         | 287,102          | 5.0         | 5         |
| Sergeant                                    | Police Department | Police   | Full-time | 512,742          | 7.0         | 7         | 456,725          | 7.0         | 7         | 393,994          | 7.0         | 7         |
| Police Officer                              | Police Department | Police   | Full-time | 1,521,773        | 26.0        | 26        | 1,355,083        | 25.0        | 25        | 1,233,445        | 24.0        | 24        |
| Public Safety Aide                          | Police Department | Police   | Full-time | 82,598           | 2.0         | 2         | -                | -           | -         | -                | -           | -         |
| Police Property Evidence/Vehicle Technician | Police Department | Police   | Full-time | 39,374           | 1.0         | 1         | 35,922           | 1.0         | 1         | 33,301           | 1.0         | 1         |
| Police Office Manager/Executive Secretary   | Police Department | Police   | Full-time | 40,602           | 1.0         | 1         | 36,920           | 1.0         | 1         | 33,301           | 1.0         | 1         |
| Police Clerk                                | Police Department | Police   | Full-time | 67,579           | 2.0         | 2         | 62,379           | 2.0         | 2         | 59,446           | 2.0         | 2         |
| <b>Police Department Total</b>              |                   |          |           | <b>3,191,524</b> | <b>51.0</b> | <b>51</b> | <b>2,766,099</b> | <b>48.0</b> | <b>48</b> | <b>2,472,397</b> | <b>46.0</b> | <b>46</b> |

*Fire Department (405)*

| Position Title               | Department      | Division | Status    | FY 2023          |             |           | FY 2022          |             |           | FY 2021          |             |           |
|------------------------------|-----------------|----------|-----------|------------------|-------------|-----------|------------------|-------------|-----------|------------------|-------------|-----------|
|                              |                 |          |           | Salary           | FTE         | Count     | Salary           | FTE         | Count     | Salary           | FTE         | Count     |
| Fire Chief                   | Fire Department | Fire     | Full-time | 93,315           | 1.0         | 1         | 83,845           | 1.0         | 1         | 80,246           | 1.0         | 1         |
| Assistant Fire Chief         | Fire Department | Fire     | Full-time | 80,147           | 1.0         | 1         | 67,246           | 1.0         | 1         | 62,546           | 1.0         | 1         |
| Fire Captain                 | Fire Department | Fire     | Full-time | 130,901          | 2.0         | 2         | 58,947           | 1.0         | 1         | 56,347           | 1.0         | 1         |
| Division Chief/Fire Marshal  | Fire Department | Fire     | Full-time | 74,573           | 1.0         | 1         | 60,694           | 1.0         | 1         | 56,285           | 1.0         | 1         |
| Fire Lieutenant              | Fire Department | Fire     | Full-time | 188,272          | 3.0         | 3         | 165,372          | 3.0         | 3         | 153,433          | 3.0         | 3         |
| Firefighter/EMT Intermediate | Fire Department | Fire     | Full-time | 400,139          | 4.0         | 4         | 407,943          | 9.0         | 9         | 132,118          | 3.0         | 3         |
| Firefighter/EMT Basic        | Fire Department | Fire     | Full-time | 767,186          | 22.0        | 22        | 602,289          | 14.0        | 14        | 629,263          | 16.0        | 16        |
| Administrative Assistant II  | Fire Department | Fire     | Full-time | 37,378           | 1.0         | 1         | 34,653           | 1.0         | 1         | 32,261           | 1.0         | 1         |
| <b>Fire Department Total</b> |                 |          |           | <b>1,771,911</b> | <b>35.0</b> | <b>35</b> | <b>1,480,989</b> | <b>31.0</b> | <b>31</b> | <b>1,202,499</b> | <b>27.0</b> | <b>27</b> |

**Parks & Recreation Department**

*Parks Division (441)*

| Position Title                | Department         | Division | Status    | FY 2023        |            |           | FY 2022        |            |           | FY 2021        |            |           |
|-------------------------------|--------------------|----------|-----------|----------------|------------|-----------|----------------|------------|-----------|----------------|------------|-----------|
|                               |                    |          |           | Salary         | FTE        | Count     | Salary         | FTE        | Count     | Salary         | FTE        | Count     |
| Parks and Recreation Director | Parks & Recreation | Parks    | Full-time | 83,075         | 1.0        | 1         | 79,851         | 1.0        | 1         | 74,382         | 1.0        | 1         |
| Parks Supervisor              | Parks & Recreation | Parks    | Full-time | 50,253         | 1.0        | 1         | 47,008         | 1.0        | 1         | 44,803         | 1.0        | 1         |
| Park Technician III           | Parks & Recreation | Parks    | Full-time | 37,378         | 1.0        | 1         | 34,944         | 1.0        | 1         | 33,301         | 1.0        | 1         |
| Park Technician II            | Parks & Recreation | Parks    | Full-time | 34,965         | 1.0        | 1         | 32,698         | 1.0        | 1         | 31,158         | 1.0        | 1         |
| Park Technician I             | Parks & Recreation | Parks    | Full-time | 166,712        | 5.0        | 5         | 155,938        | 5.0        | 5         | 148,616        | 5.0        | 5         |
| Parks Laborer                 | Parks & Recreation | Parks    | Part-time | 22,333         | 0.7        | 1         | 19,860         | 0.7        | 1         | 18,428         | 0.7        | 1         |
| <b>Parks Division Total</b>   |                    |          |           | <b>394,716</b> | <b>9.7</b> | <b>10</b> | <b>370,299</b> | <b>9.7</b> | <b>10</b> | <b>350,688</b> | <b>9.7</b> | <b>10</b> |

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General Fund (11) (Continued)

Parks & Recreation Department (Continued)

*Recreation Division (442)*

| Position Title        | Department         | Division   | Status    | FY 2023        |            |           | FY 2022        |            |           | FY 2021        |            |           |
|-----------------------|--------------------|------------|-----------|----------------|------------|-----------|----------------|------------|-----------|----------------|------------|-----------|
|                       |                    |            |           | Salary         | FTE        | Count     | Salary         | FTE        | Count     | Salary         | FTE        | Count     |
| Recreation Supervisor | Parks & Recreation | Recreation | Full-time | 54,330         | 1.0        | 1         | 46,446         | 1.0        | 1         | 43,140         | 1.0        | 1         |
| Sports Coordinator    | Parks & Recreation | Recreation | Full-time | 47,382         | 1.0        | 1         | 42,120         | 1.0        | 1         | 39,062         | 1.0        | 1         |
| Recreation Specialist | Parks & Recreation | Recreation | Full-time | 35,339         | 1.0        | 1         | 35,922         | 1.0        | 1         | 33,301         | 1.0        | 1         |
| Recreation Assistant  | Parks & Recreation | Recreation | Full-time | 35,131         | 1.0        | 1         | 32,053         | 1.0        | 1         | 29,723         | 1.0        | 1         |
| Recreation Aide       | Parks & Recreation | Recreation | Part-time | 162,487        | 5.6        | 8         | 154,042        | 5.6        | 8         | 172,394        | 5.8        | 8         |
|                       |                    |            |           | <b>334,669</b> | <b>9.6</b> | <b>12</b> | <b>310,583</b> | <b>9.6</b> | <b>12</b> | <b>317,620</b> | <b>9.8</b> | <b>12</b> |

*Open Space Division (443)*

| Position Title        | Department         | Division   | Status    | FY 2023        |            |          | FY 2022        |            |          | FY 2021        |            |          |
|-----------------------|--------------------|------------|-----------|----------------|------------|----------|----------------|------------|----------|----------------|------------|----------|
|                       |                    |            |           | Salary         | FTE        | Count    | Salary         | FTE        | Count    | Salary         | FTE        | Count    |
| Open Space Supervisor | Parks & Recreation | Open Space | Full-time | 54,330         | 1.0        | 1        | 52,228         | 1.0        | 1        | 49,920         | 1.0        | 1        |
| Park Ranger II        | Parks & Recreation | Open Space | Full-time | 41,454         | 1.0        | 1        | -              | -          | -        | -              | -          | -        |
| Park Ranger           | Parks & Recreation | Open Space | Full-time | 128,378        | 3.0        | 3        | 124,426        | 3.0        | 3        | 115,794        | 3.0        | 3        |
|                       |                    |            |           | <b>224,162</b> | <b>5.0</b> | <b>5</b> | <b>176,654</b> | <b>4.0</b> | <b>4</b> | <b>165,714</b> | <b>4.0</b> | <b>4</b> |

*Facility Maintenance Division (444)*

| Position Title                                 | Department         | Division             | Status    | FY 2023          |             |           | FY 2022          |             |           | FY 2021          |             |           |
|--|--------------------|----------------------|-----------|------------------|-------------|-----------|------------------|-------------|-----------|------------------|-------------|-----------|
|  |                    |                      |           | Salary           | FTE         | Count     | Salary           | FTE         | Count     | Salary           | FTE         | Count     |
| Facility Maintenance Supervisor                | Parks & Recreation | Facility Maintenance | Full-time | 48,901           | 1.0         | 1         | 45,698           | 1.0         | 1         | 44,803           | 1.0         | 1         |
| Facility Maintenance Technician III            | Parks & Recreation | Facility Maintenance | Full-time | 39,499           | 1.0         | 1         | 36,920           | 1.0         | 1         | 36,192           | 1.0         | 1         |
| Facility Maintenance Technician II             | Parks & Recreation | Facility Maintenance | Full-time | 114,130          | 3.0         | 3         | 104,832          | 3.0         | 3         | 99,902           | 3.0         | 3         |
|  |                    |                      |           | <b>202,530</b>   | <b>5.0</b>  | <b>5</b>  | <b>187,450</b>   | <b>5.0</b>  | <b>5</b>  | <b>180,897</b>   | <b>5.0</b>  | <b>5</b>  |
| <b>Parks &amp; Recreation Department Total</b> |                    |                      |           | <b>1,156,077</b> | <b>29.3</b> | <b>32</b> | <b>1,044,986</b> | <b>28.3</b> | <b>31</b> | <b>1,014,919</b> | <b>28.5</b> | <b>31</b> |

**Library Department**

*Library Division (408)*

| Position Title             | Department | Division | Status    | FY 2023        |            |          | FY 2022        |            |          | FY 2021        |            |          |
|----------------------------|------------|----------|-----------|----------------|------------|----------|----------------|------------|----------|----------------|------------|----------|
|                            |            |          |           | Salary         | FTE        | Count    | Salary         | FTE        | Count    | Salary         | FTE        | Count    |
| Library Director           | Library    | Library  | Full-time | 91,374         | 1.0        | 1        | 75,878         | 1.0        | 1        | 70,470         | 1.0        | 1        |
| Assistant Library Director | Library    | Library  | Full-time | 57,824         | 1.0        | 1        | 51,418         | 1.0        | 1        | 47,694         | 1.0        | 1        |
| Children's Librarian       | Library    | Library  | Full-time | 51,646         | 1.0        | 1        | 48,318         | 1.0        | 1        | 44,803         | 1.0        | 1        |
| STEM Specialist            | Library    | Library  | Full-time | 38,418         | 1.0        | 1        | -              | -          | -        | -              | -          | -        |
| Cataloging Specialist      | Library    | Library  | Full-time | 38,376         | 1.0        | 1        | 35,922         | 1.0        | 1        | 33,301         | 1.0        | 1        |
| Library Technician         | Library    | Library  | Full-time | 107,723        | 3.0        | 3        | 99,008         | 3.0        | 3        | 93,475         | 3.0        | 3        |
| Library Aide               | Library    | Library  | Part-time | 4,044          | 0.2        | 1        | 4,109          | 0.2        | 1        | 3,813          | 0.2        | 1        |
|                            |            |          |           | <b>389,405</b> | <b>8.2</b> | <b>9</b> | <b>314,653</b> | <b>7.2</b> | <b>8</b> | <b>293,556</b> | <b>7.2</b> | <b>8</b> |

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

*Museum Division (409)*

| Position Title                  | Department | Division | Status    | FY 2023        |             |           | FY 2022        |             |           | FY 2021        |             |           |
|---------------------------------|------------|----------|-----------|----------------|-------------|-----------|----------------|-------------|-----------|----------------|-------------|-----------|
|                                 |            |          |           | Salary         | FTE         | Count     | Salary         | FTE         | Count     | Salary         | FTE         | Count     |
| Museum Specialist               | Library    | Museum   | Full-time | 48,901         | 1.0         | 1         | 48,319         | 1.0         | 1         | 44,803         | 1.0         | 1         |
| Museum Technician               | Library    | Museum   | Full-time | 76,752         | 2.0         | 2         | 71,843         | 2.0         | 2         | 70,765         | 2.1         | 2         |
| Museum Technician               | Library    | Museum   | Part-time | 4,672          | 0.1         | 1         | 4,368          | 0.1         | 1         | 4,368          | -           | 1         |
|                                 |            |          |           | <b>130,325</b> | <b>3.1</b>  | <b>4</b>  | <b>124,530</b> | <b>3.1</b>  | <b>4</b>  | <b>119,936</b> | <b>3.1</b>  | <b>4</b>  |
| <b>Library Department Total</b> |            |          |           | <b>519,730</b> | <b>11.3</b> | <b>13</b> | <b>439,183</b> | <b>10.3</b> | <b>12</b> | <b>413,492</b> | <b>10.3</b> | <b>12</b> |

**Community Development Department**

*Planning Division (451)*

| Position Title                 | Department            | Division | Status    | FY 2023        |            |          | FY 2022        |            |          | FY 2021        |            |          |
|--------------------------------|-----------------------|----------|-----------|----------------|------------|----------|----------------|------------|----------|----------------|------------|----------|
|                                |                       |          |           | Salary         | FTE        | Count    | Salary         | FTE        | Count    | Salary         | FTE        | Count    |
| Planning & Zoning Commissioner | Community Development | Planning | Other     | 3,600          | -          | -        | 3,600          | -          | -        | 3,600          | -          | -        |
| Community Development Director | Community Development | Planning | Full-time | 80,996         | 1.0        | 1        | 75,878         | 1.0        | 1        | 70,471         | 1.0        | 1        |
| Community Planner              | Community Development | Planning | Full-time | 64,854         | 1.0        | 1        | 60,694         | 1.0        | 1        | 56,284         | 1.0        | 1        |
| Building Official              | Community Development | Planning | Full-time | -              | -          | -        | 62,275         | 1.0        | 1        | -              | -          | -        |
| Trades Inspector               | Community Development | Planning | Full-time | -              | -          | -        | 55,578         | 1.0        | 1        | -              | -          | -        |
| Planning Technician            | Community Development | Planning | Full-time | 45,011         | 1.0        | 1        | 42,120         | 1.0        | 1        | 39,062         | 1.0        | 1        |
| Permit Technician              | Community Development | Planning | Full-time | 38,376         | 1.0        | 1        | 35,922         | 1.0        | 1        | 33,300         | 1.0        | 1        |
| Administrative Assistant       | Community Development | Planning | Full-time | 34,237         | 1.0        | 1        | 31,179         | 1.0        | 1        | 29,723         | 1.0        | 1        |
|                                |                       |          |           | <b>267,074</b> | <b>5.0</b> | <b>5</b> | <b>367,246</b> | <b>7.0</b> | <b>7</b> | <b>232,440</b> | <b>5.0</b> | <b>5</b> |

*Economic Development Division (452)*

| Position Title            | Department            | Division             | Status    | FY 2023       |            |          | FY 2022       |            |          | FY 2021       |            |          |
|---------------------------|-----------------------|----------------------|-----------|---------------|------------|----------|---------------|------------|----------|---------------|------------|----------|
|                           |                       |                      |           | Salary        | FTE        | Count    | Salary        | FTE        | Count    | Salary        | FTE        | Count    |
| Senior Economic Developer | Community Development | Economic Development | Full-time | 66,581        | 1.0        | 1        | 62,338        | 1.0        | 1        | 65,936        | 1.0        | 1        |
|                           |                       |                      |           | <b>66,581</b> | <b>1.0</b> | <b>1</b> | <b>62,338</b> | <b>1.0</b> | <b>1</b> | <b>65,936</b> | <b>1.0</b> | <b>1</b> |

*Code Enforcement Division (453)*

| Position Title                                | Department            | Division         | Status    | FY 2023        |             |           | FY 2022        |             |           | FY 2021        |             |           |
|---|-----------------------|------------------|-----------|----------------|-------------|-----------|----------------|-------------|-----------|----------------|-------------|-----------|
|   |                       |                  |           | Salary         | FTE         | Count     | Salary         | FTE         | Count     | Salary         | FTE         | Count     |
| Code Enforcement Supervisor                   | Community Development | Code Enforcement | Full-time | 61,152         | 1.0         | 1         | 58,918         | 1.0         | 1         | 58,918         | 1.0         | 1         |
| Code Enforcement Officer                      | Community Development | Code Enforcement | Full-time | 172,266        | 4.0         | 4         | 122,325        | 3.0         | 3         | 114,774        | 3.0         | 3         |
| Code Enforcement Specialist                   | Community Development | Code Enforcement | Full-time | -              | -           | -         | -              | -           | -         | 41,933         | 1.0         | 1         |
|   |                       |                  |           | <b>233,418</b> | <b>5.0</b>  | <b>5</b>  | <b>181,243</b> | <b>4.0</b>  | <b>4</b>  | <b>215,625</b> | <b>5.0</b>  | <b>5</b>  |
| <b>Community Development Department Total</b> |                       |                  |           | <b>567,073</b> | <b>11.0</b> | <b>11</b> | <b>610,827</b> | <b>12.0</b> | <b>12</b> | <b>514,001</b> | <b>11.0</b> | <b>11</b> |

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**General Fund (11) (Continued)**

**Public Works Department**

*Streets Division (406)*

| Position Title                  | Department   | Division | Status    | FY 2023        |             |           | FY 2022        |             |           | FY 2021        |            |          |
|---------------------------------|--------------|----------|-----------|----------------|-------------|-----------|----------------|-------------|-----------|----------------|------------|----------|
|                                 |              |          |           | Salary         | FTE         | Count     | Salary         | FTE         | Count     | Salary         | FTE        | Count    |
| Streets Superintendent          | Public Works | Streets  | Full-time | 68,037         | 1.0         | 1         | 62,275         | 1.0         | 1         | -              | -          | -        |
| Streets Supervisor              | Public Works | Streets  | Full-time | 52,978         | 1.0         | 1         | 60,873         | 1.0         | 1         | 60,873         | 1.0        | 1        |
| Assistant Streets Supervisor    | Public Works | Streets  | Full-time | 41,454         | 1.0         | 1         | 47,798         | 1.0         | 1         | 45,760         | 1.0        | 1        |
| Street Maintenance Worker III   | Public Works | Streets  | Full-time | 72,717         | 2.0         | 2         | 71,822         | 2.0         | 2         | 35,214         | 1.0        | 1        |
| Street Maintenance Worker       | Public Works | Streets  | Full-time | 33,072         | 1.0         | 1         | -              | -           | -         | 31,158         | 1.0        | 1        |
| Truck Driver/Equipment Operator | Public Works | Streets  | Full-time | 68,973         | 2.0         | 2         | 67,226         | 2.0         | 2         | 62,317         | 2.0        | 2        |
| Streets Laborer                 | Public Works | Streets  | Full-time | 170,227        | 6.0         | 6         | 108,098        | 4.0         | 4         | 86,581         | 3.0        | 3        |
|                                 |              |          |           | <b>507,458</b> | <b>14.0</b> | <b>14</b> | <b>418,092</b> | <b>11.0</b> | <b>11</b> | <b>321,903</b> | <b>9.0</b> | <b>9</b> |

*Fleet Maintenance Division (412)*

| Position Title                   | Department   | Division          | Status    | FY 2023          |              |            | FY 2022          |              |            | FY 2021          |              |            |
|----------------------------------|--------------|-------------------|-----------|------------------|--------------|------------|------------------|--------------|------------|------------------|--------------|------------|
|                                  |              |                   |           | Salary           | FTE          | Count      | Salary           | FTE          | Count      | Salary           | FTE          | Count      |
| Fleet Maintenance Superintendent | Public Works | Fleet Maintenance | Full-time | 61,548           | 1.0          | 1          | 56,159           | 1.0          | 1          | 55,058           | 1.0          | 1          |
| Heavy Duty Mechanic              | Public Works | Fleet Maintenance | Full-time | 97,094           | 2.0          | 2          | 51,554           | 1.0          | 1          | 51,554           | 1.0          | 1          |
| Mechanic                         | Public Works | Fleet Maintenance | Full-time | 88,566           | 2.0          | 2          | 121,944          | 3.0          | 3          | 116,660          | 3.0          | 3          |
|                                  |              |                   |           | <b>247,208</b>   | <b>5.0</b>   | <b>5</b>   | <b>229,657</b>   | <b>5.0</b>   | <b>5</b>   | <b>223,272</b>   | <b>5.0</b>   | <b>5</b>   |
| Public Works Department Total    |              |                   |           | <b>754,666</b>   | <b>19.0</b>  | <b>19</b>  | <b>647,749</b>   | <b>16.0</b>  | <b>16</b>  | <b>545,175</b>   | <b>14.0</b>  | <b>14</b>  |
| General Fund Total               |              |                   |           | <b>9,348,484</b> | <b>179.6</b> | <b>185</b> | <b>8,200,795</b> | <b>167.3</b> | <b>173</b> | <b>7,225,556</b> | <b>157.3</b> | <b>163</b> |

**Local DWI Fund (29)**

*Local DWI Division (417)*

| Position Title             | Department         | Division | Status    | FY 2023        |            |          | FY 2022        |            |          | FY 2021        |            |          |
|----------------------------|--------------------|----------|-----------|----------------|------------|----------|----------------|------------|----------|----------------|------------|----------|
|                            |                    |          |           | Salary         | FTE        | Count    | Salary         | FTE        | Count    | Salary         | FTE        | Count    |
| DWI Program Coordinator    | Parks & Recreation | LDWI     | Full-time | 64,396         | 1.0        | 1        | 58,948         | 1.0        | 1        | 54,890         | 1.0        | 1        |
| DWI Compliance Coordinator | Parks & Recreation | LDWI     | Full-time | 53,373         | 1.0        | 1        | 48,880         | 1.0        | 1        | 46,717         | 1.0        | 1        |
| DWI Prevention Specialist  | Parks & Recreation | LDWI     | Full-time | 43,410         | 1.0        | 1        | 41,725         | 1.0        | 1        | 39,978         | 1.0        | 1        |
| DWI Compliance Officer     | Parks & Recreation | LDWI     | Full-time | 76,752         | 2.0        | 2        | 71,843         | 2.0        | 2        | 66,602         | 2.0        | 2        |
| DWI Treatment Coordinator  | Parks & Recreation | LDWI     | Part-time | 36,871         | 0.7        | 1        | 35,438         | 0.7        | 1        | 33,010         | 0.7        | 1        |
| DWI Treatment Provider     | Parks & Recreation | LDWI     | Part-time | 32,618         | 0.7        | 1        | 31,351         | 0.7        | 1        | 29,979         | 0.7        | 1        |
| Local DWI Fund Total       |                    |          |           | <b>307,420</b> | <b>6.4</b> | <b>7</b> | <b>288,185</b> | <b>6.4</b> | <b>7</b> | <b>271,176</b> | <b>6.4</b> | <b>7</b> |

STATE OF NEW MEXICO  
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**Budgeted Positions**

**Water/Sewer Fund (41)**  
 Public Works Department

Waste Water Treatment Plant (WWTP) Division (421)

| Position Title                         | Department   | Division | Status    | FY 2023        |             |           | FY 2022        |             |           | FY 2021        |             |           |
|--|--------------|----------|-----------|----------------|-------------|-----------|----------------|-------------|-----------|----------------|-------------|-----------|
|  |              |          |           | Salary         | FTE         | Count     | Salary         | FTE         | Count     | Salary         | FTE         | Count     |
| Public Works Director                  | Public Works | WWTP     | Full-time | 99,361         | 1.0         | 1         | 95,494         | 1.0         | 1         | 93,621         | 1.0         | 1         |
| Assistant Public Works Director        | Public Works | WWTP     | Full-time | 78,728         | 1.0         | 1         | 66,206         | 1.0         | 1         | -              | -           | -         |
| WWTP Superintendent                    | Public Works | WWTP     | Full-time | 58,323         | 1.0         | 1         | 62,275         | 1.0         | 1         | -              | -           | -         |
| Construction/Safety Inspector          | Public Works | WWTP     | Full-time | 59,301         | 1.0         | 1         | 56,992         | 1.0         | 1         | 54,496         | 1.0         | 1         |
| GIS Technician                         | Public Works | WWTP     | Full-time | 54,704         | 1.0         | 1         | 52,562         | 1.0         | 1         | 51,522         | 1.0         | 1         |
| Waste Water Treatment Plant Supervisor | Public Works | WWTP     | Full-time | 54,330         | 1.0         | 1         | 52,229         | 1.0         | 1         | 49,920         | 1.0         | 1         |
| Assistant WWTP Supervisor              | Public Works | WWTP     | Full-time | 47,382         | 1.0         | 1         | 48,942         | 1.0         | 1         | 46,862         | 1.0         | 1         |
| WWTP Equipment Maintenance Operator    | Public Works | WWTP     | Full-time | 38,418         | 1.0         | 1         | 42,182         | 1.0         | 1         | 39,291         | 1.0         | 1         |
| Laboratory Technician                  | Public Works | WWTP     | Full-time | 83,408         | 2.0         | 2         | 39,021         | 1.0         | 1         | 73,403         | 2.0         | 2         |
| WWTP Maintenance/Laboratory Assistant  | Public Works | WWTP     | Full-time | -              | -           | -         | 33,966         | 1.0         | 1         | -              | -           | -         |
| Operator In Training                   | Public Works | WWTP     | Full-time | 102,024        | 3.0         | 3         | 95,347         | 3.0         | 3         | -              | -           | -         |
| Public Works Technician                | Public Works | WWTP     | Full-time | 189,862        | 5.0         | 5         | 142,709        | 4.0         | 4         | 199,805        | 6.0         | 6         |
| Project Coordinator                    | Public Works | WWTP     | Full-time | 42,786         | 1.0         | 1         | 37,960         | 1.0         | 1         | 36,192         | 1.0         | 1         |
|  |              |          |           | <b>908,627</b> | <b>19.0</b> | <b>19</b> | <b>825,885</b> | <b>18.0</b> | <b>18</b> | <b>645,112</b> | <b>15.0</b> | <b>15</b> |

Water/Sewer Division (422)

| Position Title                   | Department   | Division    | Status    | FY 2023          |             |           | FY 2022          |             |           | FY 2021          |             |           |
|----------------------------------|--------------|-------------|-----------|------------------|-------------|-----------|------------------|-------------|-----------|------------------|-------------|-----------|
|                                  |              |             |           | Salary           | FTE         | Count     | Salary           | FTE         | Count     | Salary           | FTE         | Count     |
| Water/Sewer Superintendent       | Public Works | Water/Sewer | Full-time | 59,903           | 1.0         | 1         | 68,515           | 1.0         | 1         | 67,163           | 1.0         | 1         |
| Water/Sewer Supervisor           | Public Works | Water/Sewer | Full-time | 47,549           | 1.0         | 1         | 53,539           | 1.0         | 1         | 51,210           | 1.0         | 1         |
| Assistant Water/Sewer Supervisor | Public Works | Water/Sewer | Full-time | 43,826           | 1.0         | 1         | 45,531           | 1.0         | 1         | 42,411           | 1.0         | 1         |
| Sewer Maintenance Operator       | Public Works | Water/Sewer | Full-time | 41,704           | 1.0         | 1         | 39,021           | 1.0         | 1         | 36,192           | 1.0         | 1         |
| Water Maintenance Operator       | Public Works | Water/Sewer | Full-time | 39,499           | 1.0         | 1         | 39,021           | 1.0         | 1         | 36,192           | 1.0         | 1         |
| Public Works Technician          | Public Works | Water/Sewer | Full-time | 360,506          | 10.0        | 10        | 246,563          | 7.0         | 7         | 233,106          | 7.0         | 7         |
|                                  |              |             |           | <b>592,987</b>   | <b>15.0</b> | <b>15</b> | <b>492,190</b>   | <b>12.0</b> | <b>12</b> | <b>466,274</b>   | <b>12.0</b> | <b>12</b> |
| <b>Water/Sewer Fund Total</b>    |              |             |           | <b>1,501,614</b> | <b>34.0</b> | <b>34</b> | <b>1,318,075</b> | <b>30.0</b> | <b>30</b> | <b>1,111,386</b> | <b>27.0</b> | <b>27</b> |

STATE OF NEW MEXICO  
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**Budgeted Positions**

**Solid Waste Fund (43)**  
**Public Works Department**

*Solid Waste Division (423)*

| Position Title                    | Department   | Division    | Status    | FY 2023           |              |            | FY 2022           |              |            | FY 2021          |              |             |
|-----------------------------------|--------------|-------------|-----------|-------------------|--------------|------------|-------------------|--------------|------------|------------------|--------------|-------------|
|                                   |              |             |           | Salary            | FTE          | Count      | Salary            | FTE          | Count      | Salary           | FTE          | Count       |
| Solid Waste Superintendent        | Public Works | Solid Waste | Full-time | 59,903            | 1.0          | 1          | 56,055            | 1.0          | 1          | 53,414           | 1.0          | 1           |
| Solid Waste Supervisor            | Public Works | Solid Waste | Full-time | 52,978            | 1.0          | 1          | 49,629            | 1.0          | 1          | 47,361           | 1.0          | 1           |
| Assistant Solid Waste Supervisor  | Public Works | Solid Waste | Full-time | 45,011            | 1.0          | 1          | 42,120            | 1.0          | 1          | 47,362           | 1.0          | 1           |
| Heavy Duty Mechanic               | Public Works | Solid Waste | Full-time | 53,269            | 1.0          | 1          | 51,210            | 1.0          | 1          | 50,543           | 1.0          | 1           |
| Recycle Operator                  | Public Works | Solid Waste | Full-time | 35,339            | 1.0          | 1          | 34,944            | 1.0          | 1          | 42,827           | 1.0          | 1           |
| Transfer Station Operator         | Public Works | Solid Waste | Full-time | 48,298            | 1.0          | 1          | 46,405            | 1.0          | 1          | 38,251           | 1.0          | 1           |
| Residential Driver                | Public Works | Solid Waste | Full-time | 177,632           | 5.0          | 5          | 176,354           | 5.0          | 5          | 174,961          | 5.0          | 5           |
| Commercial Driver                 | Public Works | Solid Waste | Full-time | 76,752            | 2.0          | 2          | 71,843            | 2.0          | 2          | 66,372           | 2.0          | 2           |
| Transfer Station Truck Driver     | Public Works | Solid Waste | Full-time | 43,410            | 1.0          | 1          | 32,698            | 1.0          | 1          | 31,158           | 1.0          | 1           |
| Solid Waste Laborer               | Solid Waste  | Solid Waste | Full-time | 148,658           | 5.0          | 5          | 139,942           | 5.0          | 5          | 127,088          | 5.0          | 5           |
| <b>Solid Waste Fund Total</b>     |              |             |           | <b>741,250</b>    | <b>19.0</b>  | <b>19</b>  | <b>701,200</b>    | <b>19.0</b>  | <b>19</b>  | <b>679,337</b>   | <b>19.0</b>  | <b>19.0</b> |
| <b>Village of Los Lunas Total</b> |              |             |           | <b>11,898,768</b> | <b>239.0</b> | <b>245</b> | <b>10,508,255</b> | <b>222.7</b> | <b>229</b> | <b>9,287,455</b> | <b>209.7</b> | <b>216</b>  |

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**Budgeted Positions**

**Regional Dispatch Fund (45)**

*Regional Dispatch (403)*

| Position Title                         | Department        | Division          | Status    | FY 2023                             |                  |             | FY 2022     |                  |             | FY 2021   |                  |             |             |
|--|-------------------|-------------------|-----------|-------------------------------------|------------------|-------------|-------------|------------------|-------------|-----------|------------------|-------------|-------------|
|  |                   |                   |           | Salary                              | FTE              | Count       | Salary      | FTE              | Count       | Salary    | FTE              | Count       |             |
| District Director                      | Regional Dispatch | Regional Dispatch | Full-time | 79,852                              | 1.0              | 1           | 78,291      | 1.0              | 1           | 76,337    | 1.0              | 1           |             |
| Technical Operations Manager           | Regional Dispatch | Regional Dispatch | Full-time | 67,558                              | 1.0              | 1           | 67,558      | 1.0              | 1           | 67,558    | 1.0              | 1           |             |
| GIS/PSAP Administrator                 | Regional Dispatch | Regional Dispatch | Full-time | 63,981                              | 1.0              | 1           | 56,347      | 1.0              | 1           | 54,891    | 1.0              | 1           |             |
| Emergency Communications NCICTAC       | Regional Dispatch | Regional Dispatch | Full-time | 53,456                              | 1.0              | 1           | 53,456      | 1.0              | 1           | 52,000    | 1.0              | 1           |             |
| Emergency Communications Administrator | Regional Dispatch | Regional Dispatch | Full-time | 51,584                              | 1.0              | 1           | 46,717      | 1.0              | 1           | 44,637    | 1.0              | 1           |             |
| Operations Generalist                  | Regional Dispatch | Regional Dispatch | Full-time | 46,446                              | 1.0              | 1           | 44,325      | 1.0              | 1           | 41,288    | 1.0              | 1           |             |
| Training & QA Program Specialist       | Regional Dispatch | Regional Dispatch | Full-time | 44,387                              | 1.0              | 1           | 39,062      | 1.0              | 1           | -         | -                | -           |             |
| Admin. Operations Supervisor           | Regional Dispatch | Regional Dispatch | Full-time | -                                   | -                | -           | -           | -                | -           | 41,288    | 1.0              | 1           |             |
| Shift Supervisor                       | Regional Dispatch | Regional Dispatch | Full-time | 160,534                             | 4.0              | 4           | 126,090     | 3.0              | 3           | 81,473    | 2.0              | 2           |             |
| Telecommunicator                       | Regional Dispatch | Regional Dispatch | Full-time | 469,664                             | 14.0             | 14          | 527,489     | 16.0             | 16          | 502,704   | 16.0             | 16          |             |
| Telecommunicator                       | Regional Dispatch | Regional Dispatch | Part-time | 15,891                              | 0.5              | 1           | -           | -                | -           | -         | -                | -           |             |
| Call Taker                             | Regional Dispatch | Regional Dispatch | Part-time | 83,664                              | 2.8              | 4           | 82,035      | 2.8              | 4           | 82,036    | 2.9              | 4           |             |
|  |                   |                   |           | <b>Regional Dispatch Fund Total</b> | <b>1,137,017</b> | <b>28.3</b> | <b>30.0</b> | <b>1,121,370</b> | <b>28.8</b> | <b>30</b> | <b>1,044,212</b> | <b>27.9</b> | <b>29.0</b> |

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**Village of Los Lunas Schedule of Insurance**

| <b>Coverage Effective Dates</b>           |                        |             |            |                |  |    | <b>Deductible</b>     |
|---|------------------------|-------------|------------|----------------|--|----|-----------------------|
| <b>Coverage Type</b>                      | <b>Insurer</b>         | <b>From</b> | <b>To</b>  | <b>Premium</b> | <b>Coverage Limits</b>                                     |    | <b>Per occurrence</b> |
| <b>General liability</b>                  | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | \$ 194,860     | 4,000,000 annual aggregate                                 | \$ | 500                   |
| Bodily injury                             |                        |             |            |                | \$400,000 per bodily injury,<br>\$750,000 per occurrence   |    |                       |
| Property damage                           |                        |             |            |                | \$100,000 per occurrence                                   |    |                       |
| Medical related expenses                  |                        |             |            |                | \$300,000 per occurrence                                   |    |                       |
| Fire legal liability                      |                        |             |            |                | \$100,000 per occurrence                                   |    |                       |
| <b>Automobile liability</b>               | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 58,548         | See above  |    | 250                   |
| Uninsured motorists                       |                        |             |            |                | \$60,000   |    |                       |
| Auto medical payments                     |                        |             |            |                | \$2,000  |    |                       |
| <b>Automobile physical damage</b>         |                        | 07/01/2022  | 07/01/2023 | 42,300         |  |    |                       |
| Comprehensive                             |                        |             |            |                |  |    | 1,000                 |
| Collision                                 |                        |             |            |                |  |    | 1,000                 |
| <b>Law enforcement liability</b>          | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 99,192         | \$2,000,000 per claim,<br>\$2,000,000 annual aggregate     |    | 5,000                 |
| <b>Public officials' errors/omissions</b> | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 103,587        | \$2,000,000 per claim                                      |    | 5,000                 |
| <b>Foreign jurisdiction</b>               | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 |                | \$1,000,000  |    | 500                   |
| <b>Emergency medical malpractice</b>      | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 |                | See above  |    | 5,000                 |
| <b>Workers' compensation</b>              | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 236,531        | Statutory  |    |                       |
| Employer's liability                      |                        |             |            |                | \$1,050,000 each accident,<br>\$1,050,000 annual aggregate |    |                       |
| Other States insurance                    |                        |             |            |                | \$500,000 each accident,<br>\$500,000 annual aggregate     |    |                       |
| <b>Property</b>                           | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 112,567        |  |    | 2,500                 |
| Earthquake                                |                        |             |            |                |  |    | 100,000               |
| Flood                                     |                        |             |            |                |  |    | 100,000               |
| <b>Contractors' equipment</b>             | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 15,077         |  |    | 250                   |
| <b>Fine Arts</b>                          | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 681            |  |    | 2,500                 |
| <b>Equipment breakdown</b>                | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 |                |  |    | 2,500                 |
| <b>Storage tank</b>                       | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 1,095          |  |    | 10,000                |

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**Regional Dispatch Schedule of Insurance**

| <b>Coverage Effective Dates</b>           |                        |             |            |                |  |    | <b>Deductible</b>     |  |
|---|------------------------|-------------|------------|----------------|--|----|-----------------------|--|
| <b>Coverage Type</b>                      | <b>Insurer</b>         | <b>From</b> | <b>To</b>  | <b>Premium</b> | <b>Coverage Limits</b>                                   |    | <b>Per occurrence</b> |  |
| <b>General liability</b>                  | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | \$ 10,686      | 2,000,000 annual aggregate                               | \$ | 2,500                 |  |
| Bodily injury                             |                        |             |            |                | \$400,000 per bodily injury,<br>\$750,000 per occurrence |    |                       |  |
| Property damage                           |                        |             |            |                | \$100,000 per occurrence                                 |    |                       |  |
| Medical related expenses                  |                        |             |            |                | \$300,000 per occurrence                                 |    |                       |  |
| Fire legal liability                      |                        |             |            |                | \$100,000 per occurrence                                 |    |                       |  |
| <b>Automobile liability</b>               | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 223            | See above  |    | 250                   |  |
| Uninsured motorists                       |                        |             |            |                | \$60,000   |    |                       |  |
| Auto medical payments                     |                        |             |            |                | \$2,000  |    |                       |  |
| <b>Automobile physical damage</b>         |                        | 07/01/2022  | 07/01/2023 | 122            |  |    |                       |  |
| Comprehensive                             |                        |             |            |                |  |    | 1,000                 |  |
| Collision                                 |                        |             |            |                |  |    | 1,000                 |  |
| <b>Public officials' errors/omissions</b> | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 5,648          | \$2,000,000 per claim                                    |    | 5,000                 |  |
| <b>Foreign jurisdiction</b>               | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 |                | \$1,000,000  |    | 2,500                 |  |
| <b>Emergency medical malpractice</b>      | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 |                | See above  |    | 2,500                 |  |
| <b>Property</b>                           | NM Self Insurers' Fund | 07/01/2022  | 07/01/2023 | 7,970          |  |    |                       |  |
| Electronic data processing                |                        |             |            |                |  |    | 250                   |  |



Small Community. Big Possibilities.

**VILLAGE OF LOS LUNAS**  
**Resolution No. 22-16**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2023 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 2023; 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 Governing Body that the proposed budget meets the requirements and priorities of the Village of Los Lunas, as currently determined for the Fiscal Year 2023.

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

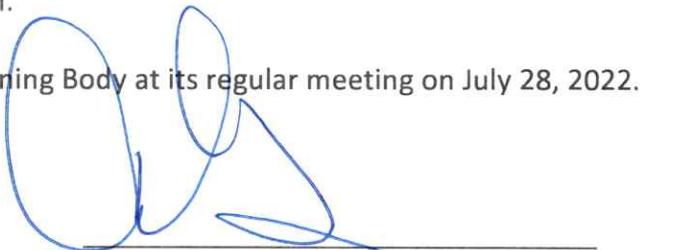
1. The accompanying budget will be the approved budget for Fiscal Year 2023 for the Village of Los Lunas, and respectfully request approval by the Local Government Division of the New Mexico State Department of Finance and Administration.

**PASSED, APPROVED AND ADOPTED** by the Governing Body at its regular meeting on July 28, 2022.

ATTEST:



Gregory D. Martin, Village Administrator



Charles Griego, Mayor



James T. Ruyner, Councilor



Christopher Ortiz, Councilor



Gina Romero, Councilor



Cruz Munoz, Councilor

**STATE OF NEW MEXICO  
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## **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 owned 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.

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**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. The Village's fiscal year begins on July 1 and ends on June 30.

**Full-time equivalent (FTE):** 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.

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**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 (GAAP):** 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.

**High Pressure Sodium (HPS) Light:** High intensity discharge bulbs that provide intense light to commercial and residential areas. A high-pressure sodium light is also referred to as a HPS light.

**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 (IACR):** A report prepared to demonstrate that a proposed interchange access proposal is engineered and operationally viable based on traffic, geometry, financial, and other criteria. An interchange access change request is also referred to as an IACR.

**Local Government Budget Management System (LGBMS):** The budget and management system used to report actual revenues, expenditures, cash balances, and budget amounts to DFA 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.

**Metropolitan Redevelopment Authority (MRA):** Rehabilitation and redevelopment improvements of deteriorated, blighted, or underutilized areas in order to stimulate economic development and community well-being. A Metropolitan Redevelopment Authority is also referred to as a MRA.

**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.

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**Glossary of Terms (Continued)**

**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 a municipality.

**Purchase order:** A document issued to authorize a vendor to deliver 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.

**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 the company's funds. The employer assumes direct risk for the claims for benefits.

**Pavement condition index (PCI):** 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 (ROW):** 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.

**Transportation Alternative Program:** A U.S. Federal Highway Administration program that helps states fund a variety of activities related to improving transportation assets, including on- and off-road pedestrian and bicycle facilities, environmental mitigation, and creating or improving recreation trail projects. The Transportation Alternative Program is also referred to as TAP.

**Transportation Improvement Program:** A U.S. Federal Lands Planning program that provides a list of transportation improvements for a four-year period. The Transportation Improvement Program is also referred to as TIP.

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**Glossary of Terms (Continued)**

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