



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**

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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. Morrill

Executive Director



Small Community • Big Possibilities



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.

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

CRUZ MUÑOZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



- 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.



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

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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%
Total	70.2	

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.

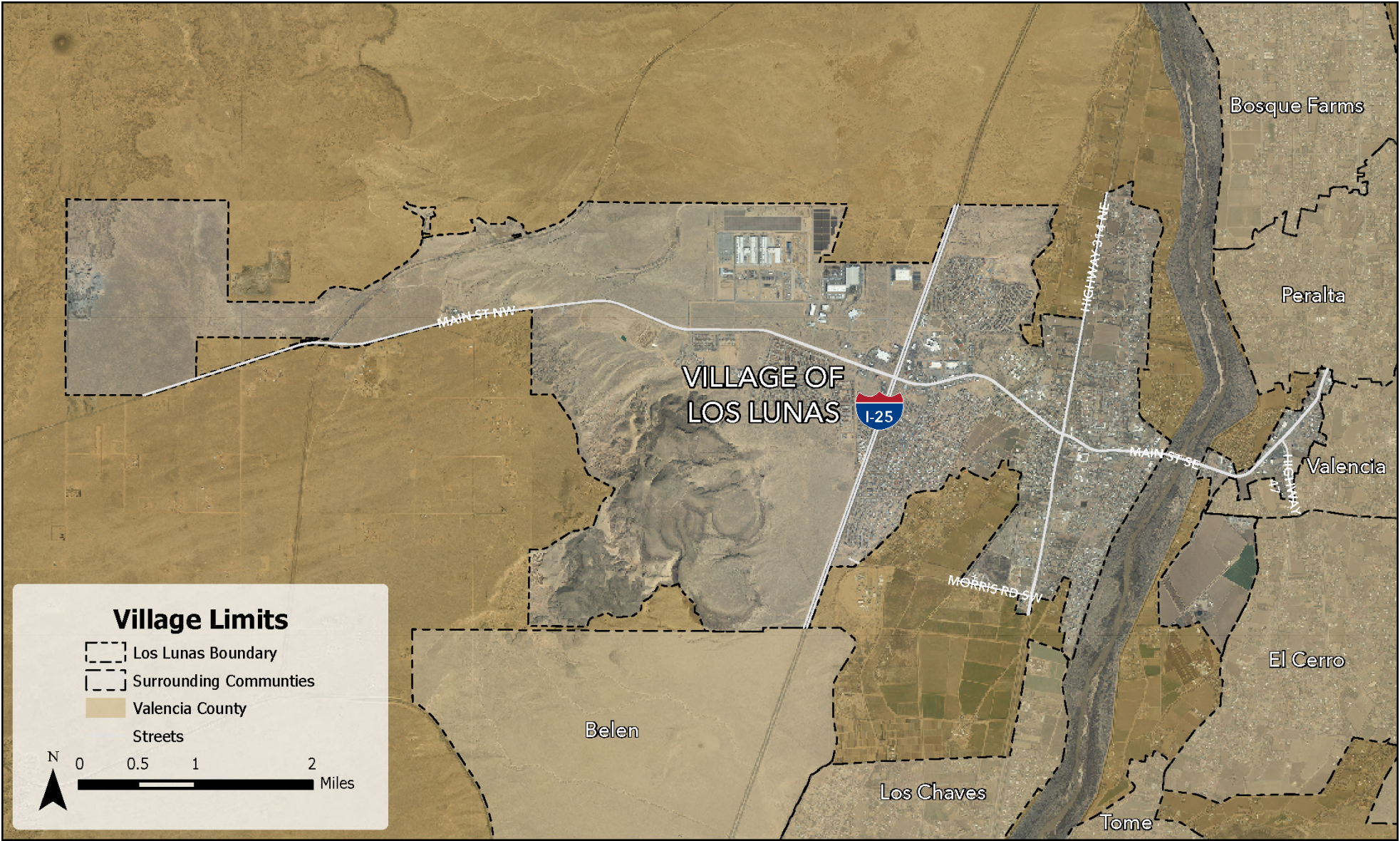
The revenues and expenditures identified with the FY 2023 final budget are needed to deliver Village services and programs to the standards established by the Council. These approved initiatives have been established in alignment with issues identified by the community while maintaining adherence to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

Village Limits Map



Cultural & Economic History of Los Lunas



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

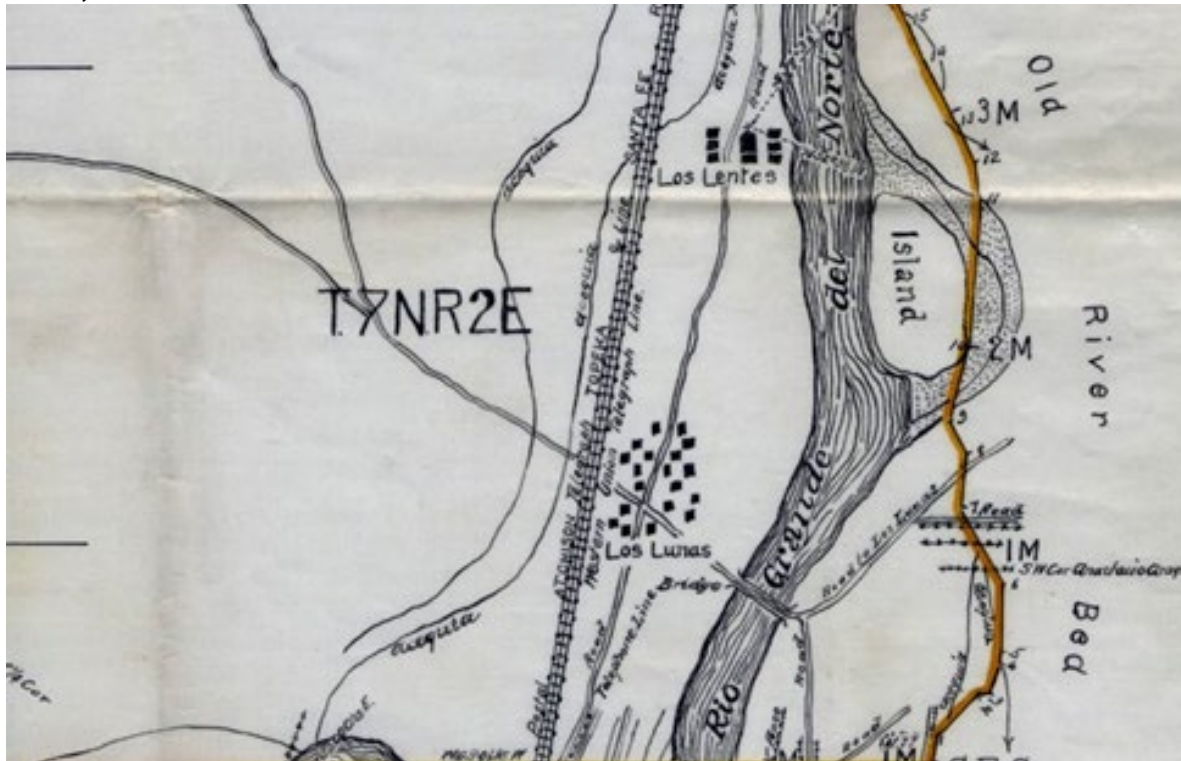
Origin of the Name

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 Cofradia 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 Romeroes 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 Romeroes, 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.

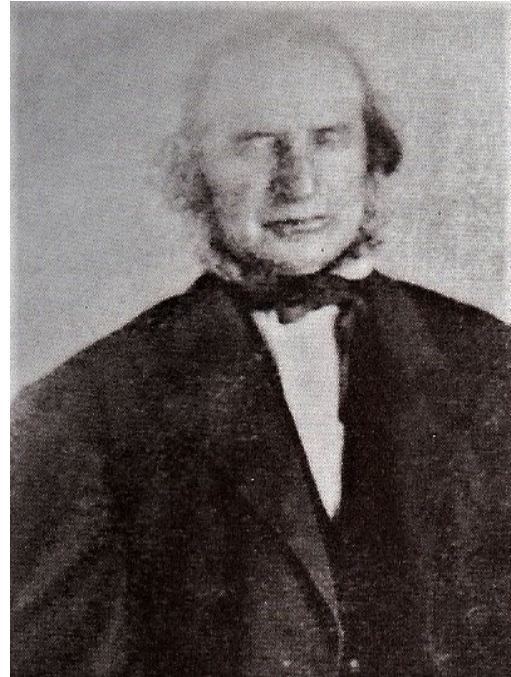
The 1849 gold strike in California offered a new opportunity to New Mexico sheep ranchers. While the trails to California were less developed and plagued with hostile native attacks, rumors of food shortages

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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.

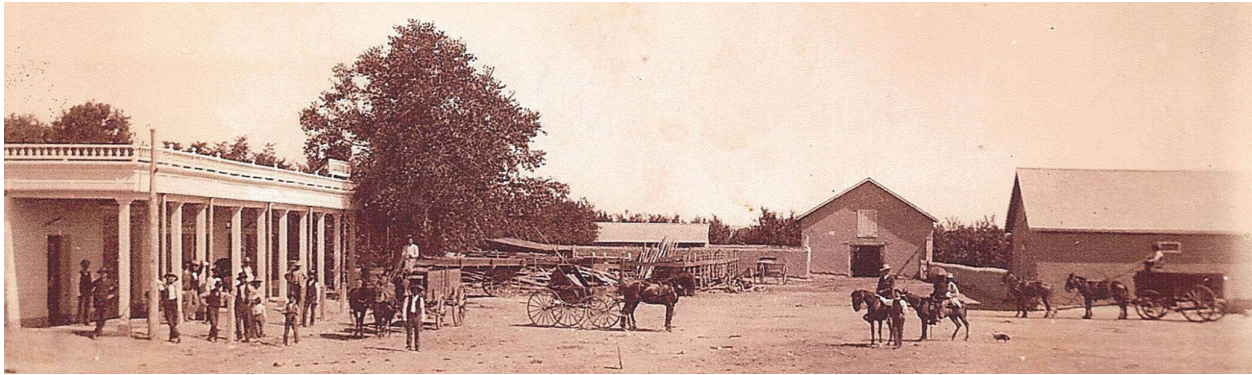
This posed a problem when Fort Defiance was established in 1851 to create a military presence in *Diné bikéyah*, Navajo Territory. Due to winter conditions and poor preparation, the fort's commander Major Electus Backus was faced with actual starvation of five platoons and their livestock. Owing to poor 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 47th 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 19th 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 20th 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

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.

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 10th 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 Savage 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.

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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
White	5,455
American Indian or Alaska Native	441
Black or African American	231
Asian	148
Hawaiian & Other Pacific Islander	7
Other	533

Age (2020)

Under 5 years	1,126
5 years to 18 years	2,952
19 years to 64 years	8,914
65+ years	2,822
Total	15,814
Median age (2020)	38.1

Sex (2020)

Male	8,214
Female	7,600

Housing (2020)

Housing Units	6,604
Homeownership Rate	73.1%
Multi-Unit Housing	654
Median Value of Owner Occupied	\$172,200

Households (2020)

Persons per Household	2.73
Median Household Income	\$59,636
Per Capita Personal Income	\$26,474
Person Below Poverty Level	10.1%

Workforce (2020)

Labor Force	6,812
Employment	6,423
Unemployment Rate	6.37%

Education (2020)

High School Grad	3,438
Bachelor's degree or higher	2,651
School Enrollment (3 years and over)	3,955

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

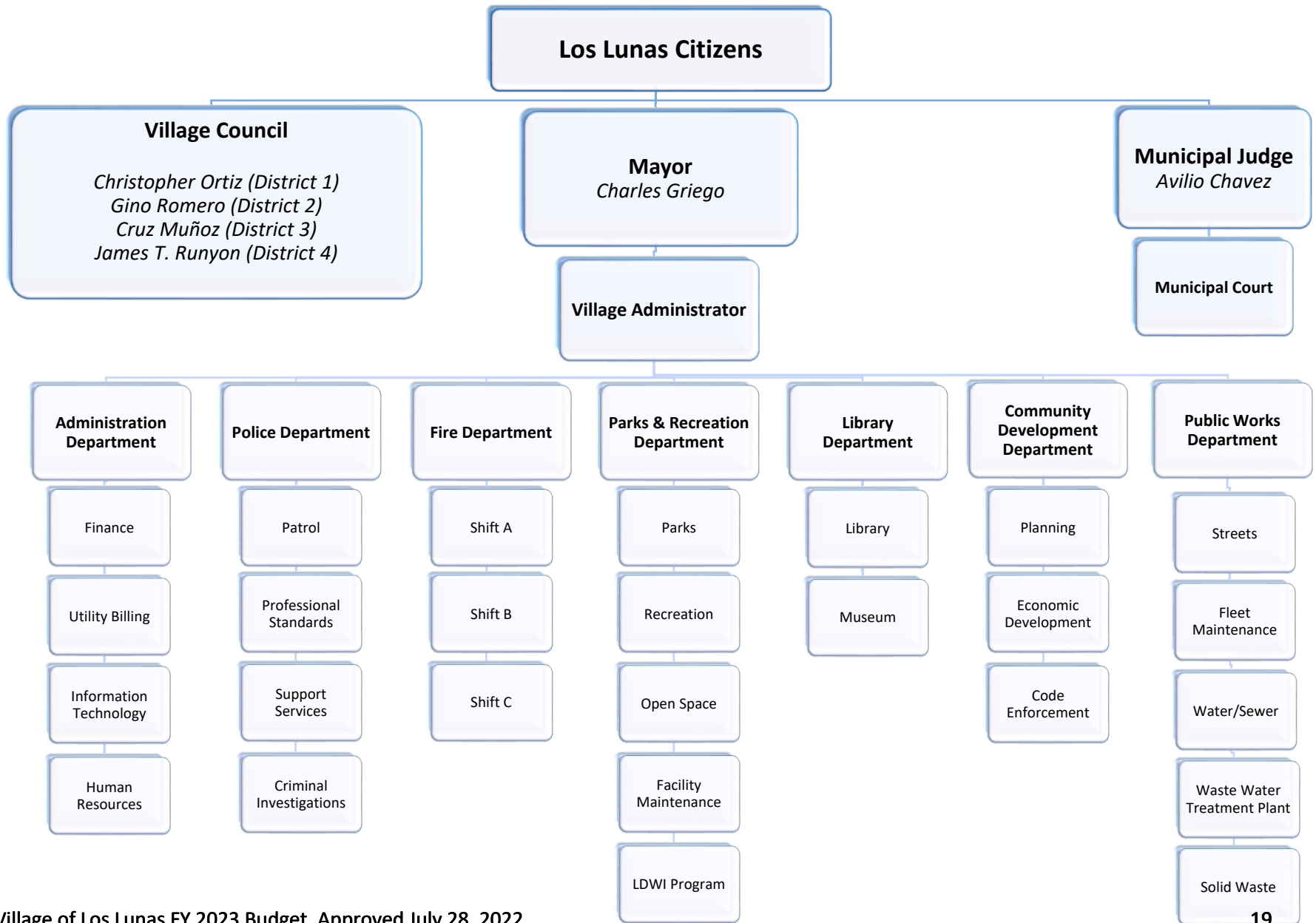
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Major Employers

	Employer	Sector	Employee Count
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

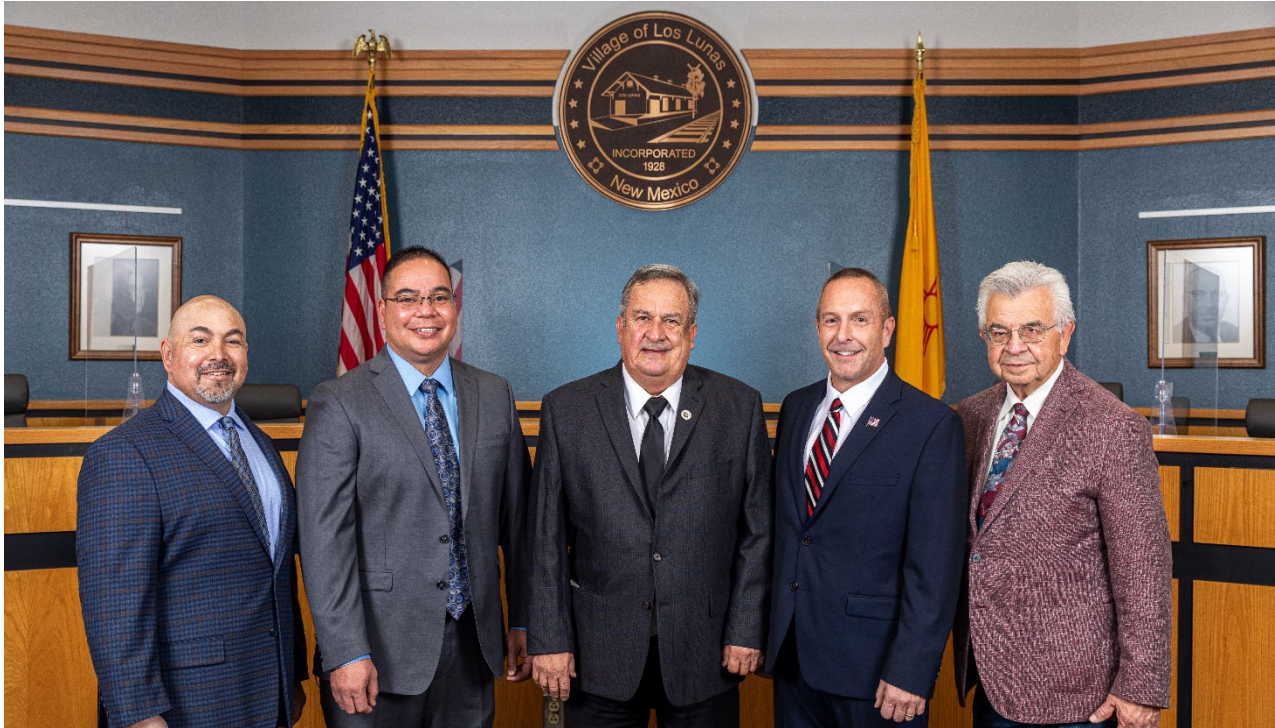
Source: Village of Los Lunas Community Development Department

Organizational Chart



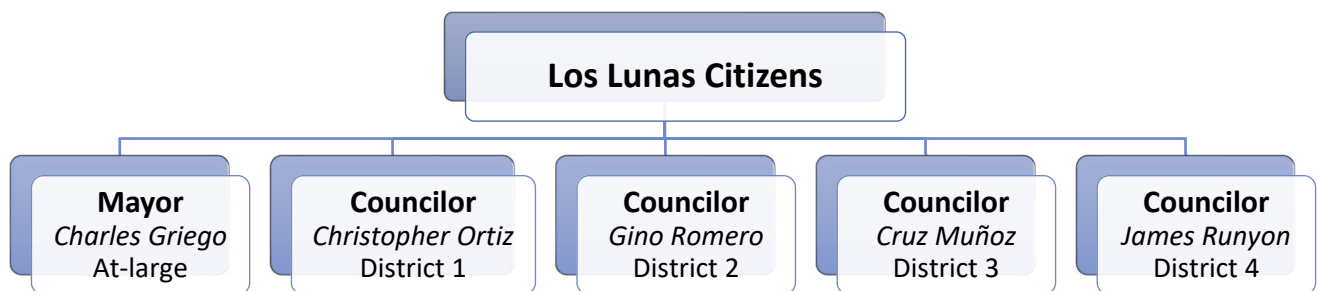
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Governing Body



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.

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

Name	Title	Department
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

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

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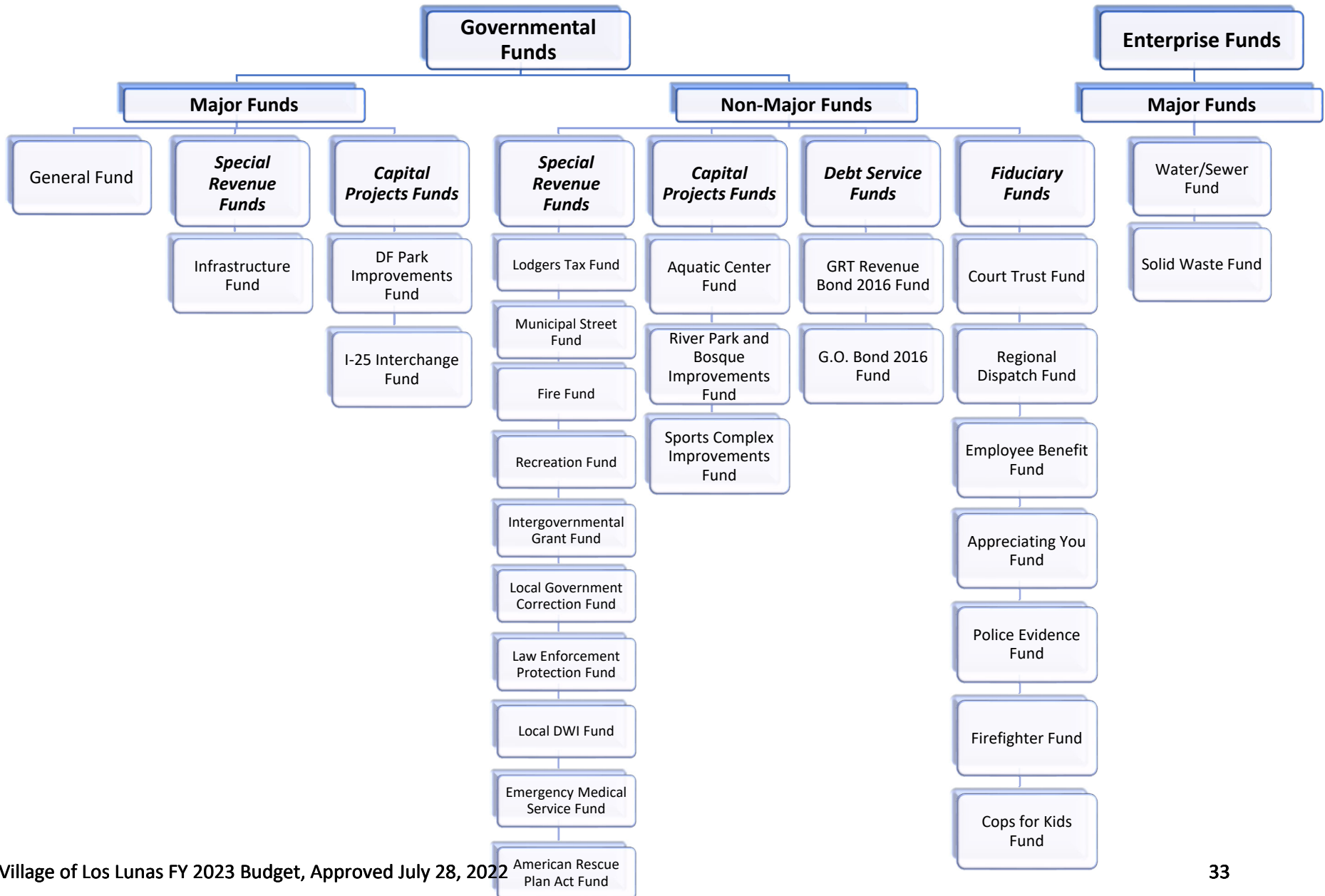
Basis of Presentation

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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	Total		
	Governmental	Total Enterprise	
	Funds	Funds	Total
Revenues			
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
Total Revenues	\$ 55,263,866	15,000,667	70,264,533
Expenditures			
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
Total Expenditures	\$ 69,797,819	20,894,135	90,691,954
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (14,533,953)	(5,893,468)	(20,427,421)
Other Financing Sources (Uses)			
Transfers In	\$ 3,405,884	6,102,264	9,508,148
Transfers Out	(9,325,084)	(183,064)	(9,508,148)
Total Other Financing Sources (Uses)	\$ (5,919,200)	5,919,200	-
Net Change in Fund Balance	(20,453,153)	25,732	(20,427,421)
Fund Balance, beginning	58,508,043	53,184,210	111,692,253
Fund Balance, ending	\$ 38,054,890	53,209,942	91,264,832

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	Major Funds			
	General	Daniel	Infrastructure	I-25
	Fund	Fernandez Park	Fund	Interchange
	Fund	Improvements	Fund	Capital Projects
	Fund	Fund	Fund	Fund
Revenues				
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	-
Total Revenues	\$ 29,551,463	-	11,189,902	9,500,000
Expenditures				
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	-	-	-
Total Expenditures	\$ 30,838,440	7,621,708	14,844,852	9,543,522
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Before Other Financing Sources (Uses)	\$ (1,286,977)	(7,621,708)	(3,654,950)	(43,522)
Other Financing Sources (Uses)				
Transfers In	\$ -	1,400,000	1,167,000	-
Transfers Out	(9,069,264)	-	(255,820)	-
Total Other Financing Sources (Uses)	\$ (9,069,264)	1,400,000	911,180	-
Net Change in Fund Balance	(10,356,241)	(6,221,708)	(2,743,770)	(43,522)
Fund Balance, beginning	40,966,222	6,221,708	6,188,478	43,523
Fund Balance, ending	\$ 30,609,981	-	3,444,708	1

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	Non-Major Governmental Funds	Total Governmental Funds
Revenues		
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
Total Revenues	5,022,501	55,263,866
Expenditures		
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
Total Expenditures	6,949,297	69,797,819
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(1,926,796)	(14,533,953)
Other Financing Sources (Uses)		
Transfers In	838,884	3,405,884
Transfers Out	-	(9,325,084)
Total Other Financing Sources (Uses)	838,884	(5,919,200)
Net Change in Fund Balance	(1,087,912)	(20,453,153)
Fund Balance, beginning	5,088,112	58,508,043
Fund Balance, ending	4,000,200	38,054,890

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	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
Revenues			
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
Total Revenues	\$ 11,562,016	3,438,651	15,000,667
Expenditures			
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
Total Expenditures	\$ 17,689,286	3,204,849	20,894,135
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (6,127,270)	233,802	(5,893,468)
Other Financing Sources (Uses)			
Transfers In	\$ 6,102,264	-	6,102,264
Transfers Out	(183,064)	-	(183,064)
Total Other Financing Sources (Uses)	\$ 5,919,200	-	5,919,200
Net Change in Fund Balance	(208,070)	233,802	25,732
Fund Balance, beginning	45,271,640	7,912,570	53,184,210
Fund Balance, ending	\$ 45,063,570	8,146,372	53,209,942

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Special Revenue Funds				
	Local LEDA	Lodgers Tax Fund	Municipal Street Improvement Fund	State LEDA Facebook Project Fund
Revenues				
Sales Taxes	\$ -	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	100,000	455,000	-
Intergovernmental Grants/Distributions	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings	-	-	5	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	\$ -	100,000	455,005	-
Expenditures				
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	-
Total Expenditures	\$ -	91,000	500,065	-
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ -	9,000	(45,060)	-
Other Financing Sources (Uses)				
Transfers In	\$ -	-	183,064	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	-	183,064	-
Net Change in Fund Balance	-	9,000	138,004	-
Fund Balance, beginning	2,166,642	284,043	431,943	(109,802)
Fund Balance, ending	\$ 2,166,642	293,043	569,947	(109,802)

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Special Revenue Funds					
	Fire Fund	Recreation Fund	Police Program Fund	Intergovernmental Grant Fund	Local Government Correction Fund
Revenues					
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	-	-	-	-	-
Total Revenues	297,170	131,250	-	120,451	22,000
Expenditures					
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	-	-	-	-
Total Expenditures	252,819	131,250	-	131,076	22,000
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	44,351	-	-	(10,625)	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	44,351	-	-	(10,625)	-
Fund Balance, beginning	341,546	549,678	116,290	23,401	125,167
Fund Balance, ending	385,897	549,678	116,290	12,776	125,167

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	Special Revenue Funds				
	Law Enforcement Protection Fund	Local DWI Fund	Emergency Medical Service Fund	American Rescue Plan Act Fund	Total Non- Major Special Revenue Funds
Revenues					
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	-	-	-	-	-
Total Revenues	83,000	604,551	11,879	2,012,645	3,837,951
Expenditures					
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
Total Expenditures	83,000	604,551	11,879	3,281,951	5,109,591
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	-	-	-	(1,269,306)	(1,271,640)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	183,064
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	183,064
Net Change in Fund Balance	-	-	-	(1,269,306)	(1,088,576)
Fund Balance, beginning	-	130,302	-	1,269,306	5,328,516
Fund Balance, ending	-	130,302	-	-	4,239,940

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	Capital Projects Funds			
	Aquatic Center	River Park and Bosque Improvements	Sports Complex Improvements	Total Non- Major Capital Projects Funds
	Fund	Fund	Fund	
Revenues				
Sales Taxes	-	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Intergovernmental Grants/Distributions	-	770,000	-	770,000
Charges for Services	-	-	-	-
Investment Earnings	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	770,000	-	770,000
Expenditures				
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	-	-	-	-
Total Expenditures	-	719,403	400,000	1,119,403
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	-	50,597	(400,000)	(349,403)
Other Financing Sources (Uses)				
Transfers In	-	-	400,000	400,000
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	400,000	400,000
Net Change in Fund Balance	-	50,597	-	50,597
Fund Balance, beginning	32,436	(19,574)	(775,793)	(762,931)
Fund Balance, ending	32,436	31,023	(775,793)	(712,334)

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	Debt Service Funds			
	GRT Revenue Bond 2016 Fund	G.O. Bond 2016 Fund	Total Debt Service Funds	Total Non-Major Funds
Revenues				
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	-	-	-	-
Total Revenues	-	414,550	414,550	5,022,501
Expenditures				
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
Total Expenditures	255,820	464,483	720,303	6,949,297
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(255,820)	(49,933)	(305,753)	(1,926,796)
Other Financing Sources (Uses)				
Transfers In	255,820	-	255,820	838,884
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	255,820	-	255,820	838,884
Net Change in Fund Balance	-	(49,933)	(49,933)	(1,087,912)
Fund Balance, beginning	-	522,527	522,527	5,088,112
Fund Balance, ending	-	472,594	472,594	4,000,200

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	Total		
	Governmental	Total Enterprise	
	Funds	Funds	Total
Revenues			
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
Total Revenues	\$ 50,914,245	15,733,212	66,647,457
Expenditures			
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
Total Expenditures	\$ 39,041,926	13,303,538	52,345,464
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Before Other Financing Sources (Uses)	\$ 11,872,319	2,429,674	14,301,993
Other Financing Sources (Uses)			
Transfers In	\$ 4,837,042	-	4,837,042
Transfers Out	(4,369,704)	(420,610)	(4,790,314)
Total Other Financing Sources (Uses)	\$ 467,338	(420,610)	46,728
Net Change in Fund Balance	12,339,657	2,009,064	14,348,721
Fund Balance, beginning	46,168,386	51,175,146	97,343,532
Fund Balance, ending	\$ 58,508,043	53,184,210	111,692,253

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	Major Funds			
				I-25
	General	Local LEDA GRT	Infrastructure	Interchange
	Fund	Fund	Fund	Capital Projects
	Fund	Fund	Fund	Fund
Revenues				
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
Total Revenues	\$ 38,862,632	-	6,298,594	1,334,902
Expenditures				
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	-	-	-
Total Expenditures	\$ 19,418,997	5,123,167	3,363,834	2,136,642
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Before Other Financing Sources (Uses)	\$ 19,443,635	(5,123,167)	2,934,760	(801,740)
Other Financing Sources (Uses)				
Transfers In	\$ 360,000	2,350,129	-	-
Transfers Out	(10,714,785)	-	(258,720)	-
Total Other Financing Sources (Uses)	\$ (10,354,785)	2,350,129	(258,720)	-
Net Change in Fund Balance	9,088,850	(2,773,038)	2,676,040	(801,740)
Fund Balance, beginning	31,877,372	4,939,680	3,512,438	845,263
Fund Balance, ending	\$ 40,966,222	2,166,642	6,188,478	43,523

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Unaudited)
June 30, 2022

	Non-Major Governmental Funds	Total Governmental Funds
Revenues		
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
Total Revenues	4,418,117	50,914,245
Expenditures		
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
Total Expenditures	8,999,286	39,041,926
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(4,581,169)	11,872,319
Other Financing Sources (Uses)		
Transfers In	2,126,913	4,837,042
Transfers Out	6,603,801	(4,369,704)
Total Other Financing Sources (Uses)	8,730,714	467,338
Net Change in Fund Balance	4,149,545	12,339,657
Fund Balance, beginning	4,993,633	46,168,386
Fund Balance, ending	9,143,178	58,508,043

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Unaudited)
June 30, 2022

	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
Revenues			
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
Total Revenues	\$ 12,249,461	3,483,751	15,733,212
Expenditures			
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
Total Expenditures	\$ 10,819,143	2,484,395	13,303,538
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 1,430,318	999,356	2,429,674
Other Financing Sources (Uses)			
Transfers In	\$ -	-	-
Transfers Out	(420,610)	-	(420,610)
Total Other Financing Sources (Uses)	\$ (420,610)	-	(420,610)
Net Change in Fund Balance	1,009,708	999,356	2,009,064
Fund Balance, beginning	44,261,932	6,913,214	51,175,146
Fund Balance, ending	\$ 45,271,640	7,912,570	53,184,210

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Unaudited)
June 30, 2022

Special Revenue Funds				
	Lodgers Tax Fund	Municipal Street Improvement Fund	State LEDA Facebook Project Fund	Fire Fund
Revenues				
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	-	-	-	-
Total Revenues	\$ 123,352	405,563	-	283,292
Expenditures				
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
Total Expenditures	\$ 92,430	307,123	3,145,566	140,815
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 30,922	98,440	(3,145,566)	142,477
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	\$ -	60,610	-	-
Total Other Financing Sources (Uses)	\$ -	60,610	-	-
Net Change in Fund Balance	30,922	159,050	(3,145,566)	142,477
Fund Balance, beginning	253,121	272,893	3,035,764	199,069
Fund Balance, ending	\$ 284,043	431,943	(109,802)	341,546

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
-	-	12,776	-	43,400	715,814	11,879	2,012,645	3,079,759
202,633	-	-	20,398	-	19,425	-	-	242,456
-	-	-	-	-	-	-	-	54
-	29,046	-	-	-	-	-	-	29,046
202,633	29,046	12,776	20,398	43,400	735,239	11,879	2,012,645	3,880,223
-	-	-	-	-	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
145,184	22,884	-	32,367	46,235	660,187	11,879	743,339	5,348,009
57,449	6,162	12,776	(11,969)	(2,835)	75,052	-	1,269,306	(1,467,786)
-	58,145	-	-	-	-	-	-	58,145
-	-	-	-	-	(11,417)	-	-	49,193
-	58,145	-	-	-	(11,417)	-	-	107,338
57,449	64,307	12,776	(11,969)	(2,835)	63,635	-	1,269,306	(1,360,448)
492,229	51,983	10,625	137,136	2,835	66,667	-	-	4,522,322
549,678	116,290	23,401	125,167	-	130,302	-	1,269,306	3,161,874

Capital Projects Funds					Debt Service Funds			
Daniel Fernandez Park Improvements Fund	Aquatic Center Fund	River Park and 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
-	-	-	-	-	-	-	-	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
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	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
323,948	67,564	19,574	2,519,788	2,930,874	258,720	461,683	720,403	8,999,286
(323,948)	(67,564)	(19,574)	(2,494,793)	(2,905,879)	(258,720)	51,216	(207,504)	(4,581,169)
6,545,656	-	-	-	6,545,656	-	-	-	6,603,801
-	100,000	-	1,719,000	1,819,000	258,720	-	258,720	2,126,913
6,545,656	100,000	-	1,719,000	8,364,656	258,720	-	258,720	8,730,714
6,221,708	32,436	(19,574)	(775,793)	5,458,777	-	51,216	51,216	4,149,545
-	-	-	-	-	-	471,311	471,311	4,993,633
6,221,708	32,436	(19,574)	(775,793)	5,458,777	-	522,527	522,527	9,143,178

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

	Total		
	Governmental	Total Enterprise	
	Funds	Funds	Total
Revenues			
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
Total Revenues	\$ 40,182,234	15,287,974	55,470,208
Expenditures			
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
Total Expenditures	\$ 31,716,762	13,185,130	44,901,892
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Before Other Financing Sources (Uses)	\$ 8,465,472	2,102,844	10,568,316
Other Financing Sources (Uses)			
Transfers In	\$ 4,251,836	-	4,251,836
Transfers Out	(1,623,932)	(1,542,207)	(3,166,139)
Total Other Financing Sources (Uses)	\$ 2,627,904	(1,542,207)	1,085,697
Net Change in Fund Balance	11,093,376	560,637	11,654,013
Fund Balance, beginning	35,075,010	50,614,509	85,689,519
Fund Balance, ending	\$ 46,168,386	51,175,146	97,343,532

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

	Major Funds			
	General Fund	Local LEDA GRT Fund	Infrastructure Fund	State LEDA Fund
Revenues				
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	-
Total Revenues	\$ 31,045,305	-	5,262,835	-
Expenditures				
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	-	-	-
Total Expenditures	\$ 17,036,753	1,772,208	4,618,030	3,885,732
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 14,008,552	(1,772,208)	644,805	(3,885,732)
Other Financing Sources (Uses)				
Transfers In	\$ 360,000	4,316,980	-	-
Transfers Out	(1,637,920)	-	(128,708)	-
Total Other Financing Sources (Uses)	\$ (1,277,920)	4,316,980	(128,708)	-
Net Change in Fund Balance	12,730,632	2,544,772	516,097	(3,885,732)
Fund Balance, beginning	19,146,740	2,394,908	2,996,341	6,921,496
Fund Balance, ending	\$ 31,877,372	4,939,680	3,512,438	3,035,764

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

	Non-Major Governmental Funds	Total Governmental Funds
Revenues		
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
Total Revenues	3,874,094	40,182,234
Expenditures		
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
Total Expenditures	4,404,039	31,716,762
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(529,945)	8,465,472
Other Financing Sources (Uses)		
Transfers In	(425,144)	4,251,836
Transfers Out	142,696	(1,623,932)
Total Other Financing Sources (Uses)	(282,448)	2,627,904
Net Change in Fund Balance	(812,393)	11,093,376
Fund Balance, beginning	3,615,525	35,075,010
Fund Balance, ending	2,803,132	46,168,386

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

	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
Revenues			
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
Total Revenues	\$ 10,751,526	4,536,448	15,287,974
Expenditures			
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
Total Expenditures	\$ 9,847,929	3,337,201	13,185,130
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 903,597	1,199,247	2,102,844
Other Financing Sources (Uses)			
Transfers In	\$ -	-	-
Transfers Out	(343,846)	(1,198,361)	(1,542,207)
Total Other Financing Sources (Uses)	\$ (343,846)	(1,198,361)	(1,542,207)
Net Change in Fund Balance	559,751	886	560,637
Fund Balance, beginning	43,702,181	6,912,328	50,614,509
Fund Balance, ending	\$ 44,261,932	6,913,214	51,175,146

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

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

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	-	-
68,331	399,850	22,940	43,400	627,509	15,000	2,057,064	-	-
-	-	-	-	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	-	-
32,512	389,225	29,329	41,904	612,742	15,856	1,915,657	-	106,295
35,819	10,625	(6,389)	1,496	14,767	(856)	141,407	-	(106,295)
-	-	-	-	-	-	-	6,043	7,945
-	-	-	-	(10,848)	-	(71,458)	-	-
-	-	-	-	(10,848)	-	(71,458)	6,043	7,945
35,819	10,625	(6,389)	1,496	3,919	(856)	69,949	6,043	(98,350)
16,164	-	143,525	1,339	62,748	856	1,416,609	(6,043)	98,350
51,983	10,625	137,136	2,835	66,667	-	1,486,558	-	-

Capital Projects Funds			Debt Service Funds			
Sports Complex Improvements Fund	I-25 Interchange 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
-	-	-	-	-	-	-
-	-	-	-	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
194,225	1,155,378	1,349,603	-	467,427	467,427	3,874,094
-	-	-	-	-	-	-
-	-	-	-	-	-	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
219,221	1,441,753	1,767,269	257,650	463,463	721,113	4,404,039
(24,996)	(286,375)	(417,666)	(257,650)	3,964	(253,686)	(529,945)
-	-	13,988	128,708	-	128,708	142,696
(353,686)	-	(353,686)	-	-	-	(425,144)
(353,686)	-	(339,698)	128,708	-	128,708	(282,448)
(378,682)	(286,375)	(757,364)	(128,942)	3,964	(124,978)	(812,393)
378,682	1,131,638	1,602,627	128,942	467,347	596,289	3,615,525
-	845,263	845,263	-	471,311	471,311	2,803,132

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

Changes in Fund Balance

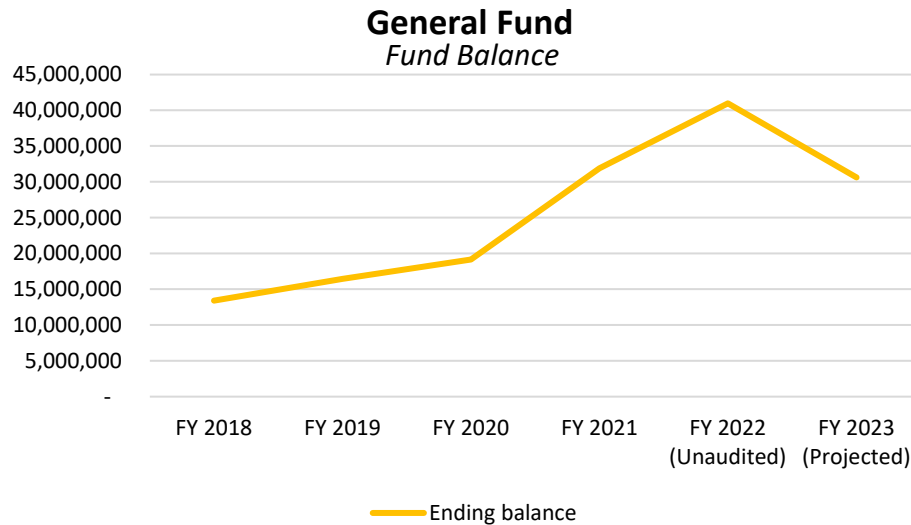
Analysis of fund balance for each of the Village's funds can be useful in budgeting for the subsequent fiscal years as it reflects the amount of cash and other assets in excess or deficit of its related payables and other liabilities which are available for operations. A positive fund balance indicates 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



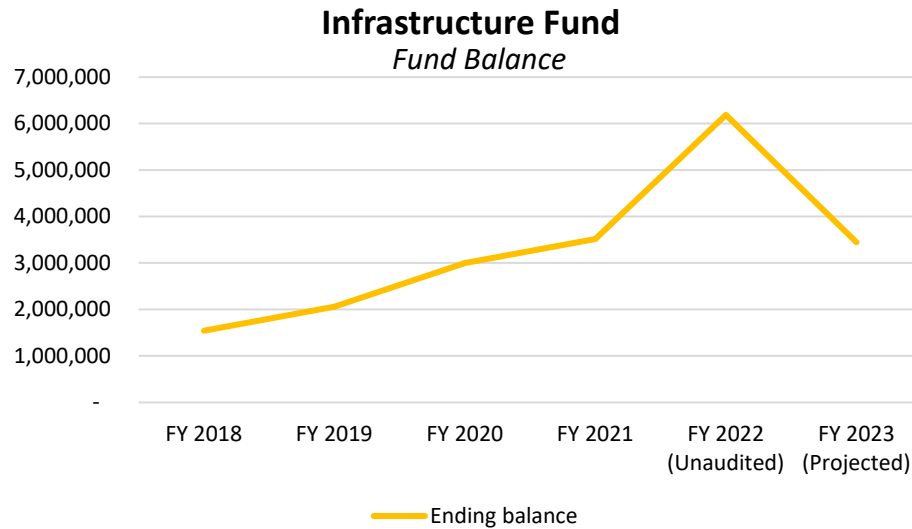
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 (Unaudited)	FY 2023 (Projected)
Beginning balance	10,012,937	13,406,669	16,436,786	19,146,740	31,877,372	40,966,222
Increases	26,951,637	23,159,405	26,581,227	31,405,305	39,222,632	29,551,463
Decreases	(23,557,905)	(20,129,289)	(23,871,273)	(18,674,673)	(30,133,782)	(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 (Unaudited)	FY 2023 (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%

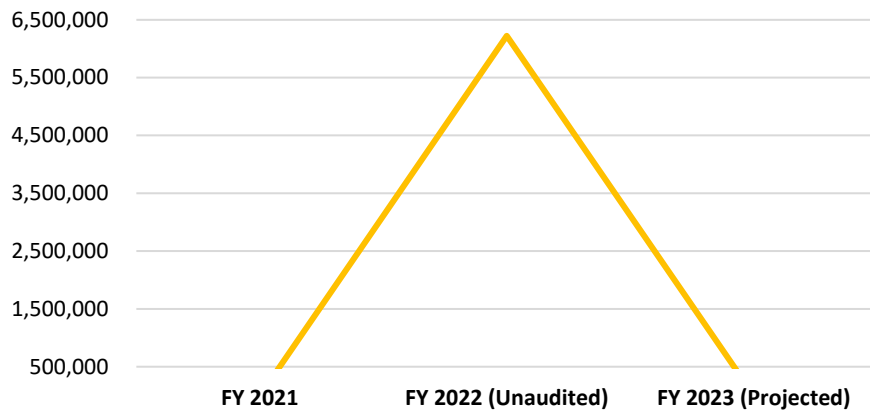
The infrastructure fund balance has been growing steadily for the last several years. The infrastructure fund is funded through intergovernmental grants and gross receipts tax revenue. Through the adoption of the FY 2023 budget, the following major one-time capital projects were funded:

- 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

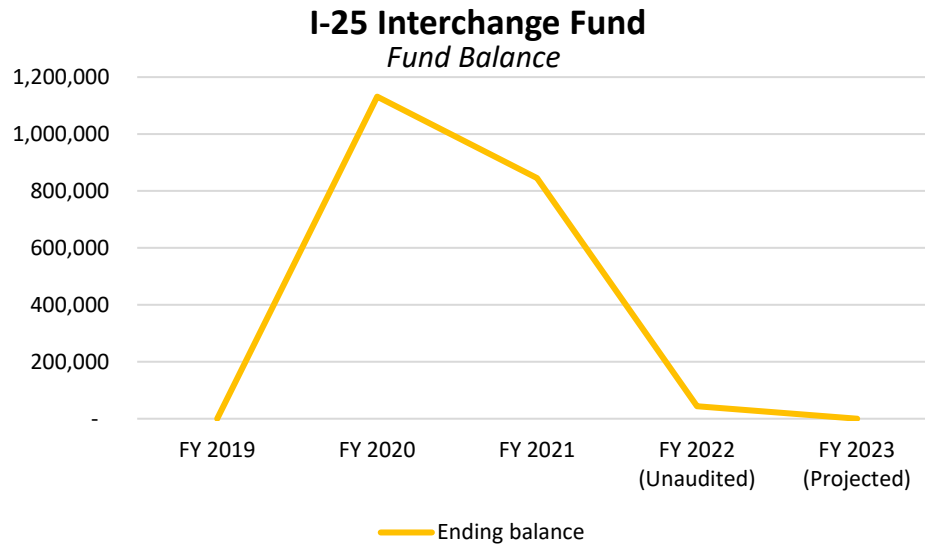


	FY 2020	FY 2021	FY 2022 (Unaudited)	FY 2023 (Projected)
Beginning balance	-	(6,043)	-	6,221,708
Increases	567,200	6,043	6,545,656	1,400,000
Decreases	(573,243)	-	(323,948)	(7,621,708)
Ending balance	(6,043)	-	6,221,708	-
Percent change	100%	-100%	100%	-100%

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



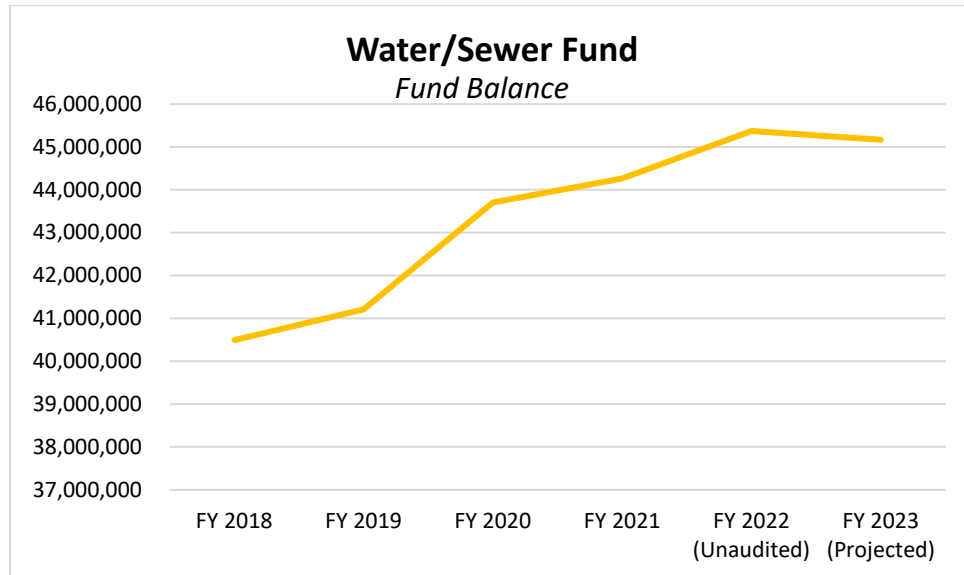
	FY 2020	FY 2021	FY 2022 (Unaudited)	FY 2023 (Projected)
Beginning balance	-	1,131,638	845,263	43,523
Increases	2,780,249	1,155,378	1,334,902	9,500,000
Decreases	(1,648,611)	(1,441,753)	(2,136,642)	(9,543,522)
Ending balance	1,131,638	845,263	43,523	1
Percent change	0.00%	-25.31	-94.85%	-100%

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

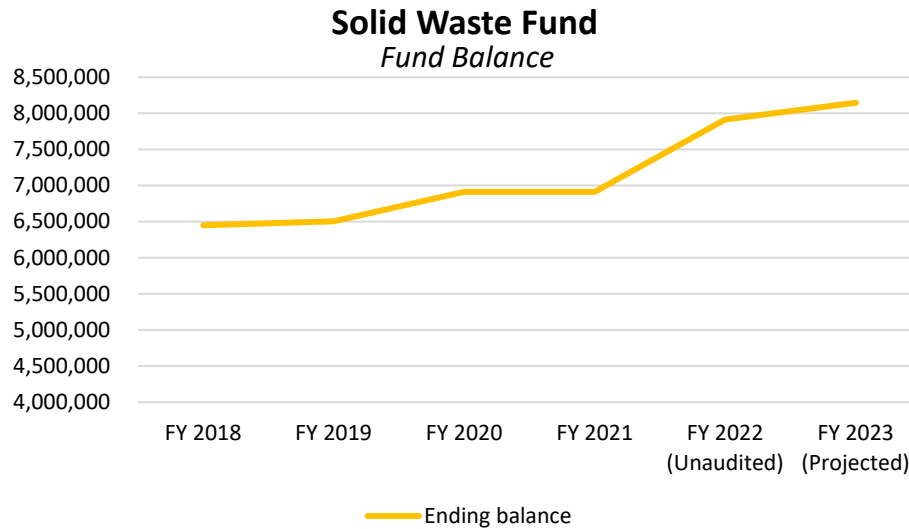


	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 (Unaudited)	FY 2023 (Projected)
Beginning balance	37,342,160	40,493,948	41,209,311	43,702,181	44,261,932	45,374,333
Increases	10,629,325	8,975,900	11,069,340	10,751,526	12,352,154	17,664,280
Decreases	(7,477,537)	(8,260,537)	(8,576,470)	(10,191,775)	(11,239,753)	(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



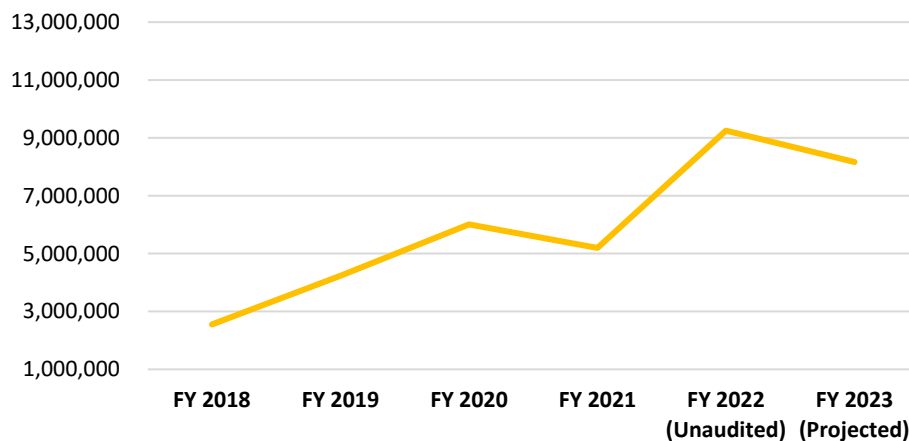
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 (Unaudited)	FY 2023 (Projected)
Beginning balance	6,038,772	6,450,627	6,503,717	6,912,328	6,913,214	7,912,570
Increases	2,948,754	2,810,089	3,187,047	4,536,448	3,483,751	3,438,651
Decreases	(2,536,899)	(2,756,999)	(2,778,434)	(4,535,562)	(2,484,395)	(3,204,849)
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

Aggregate Non-Major Funds
Fund Balance



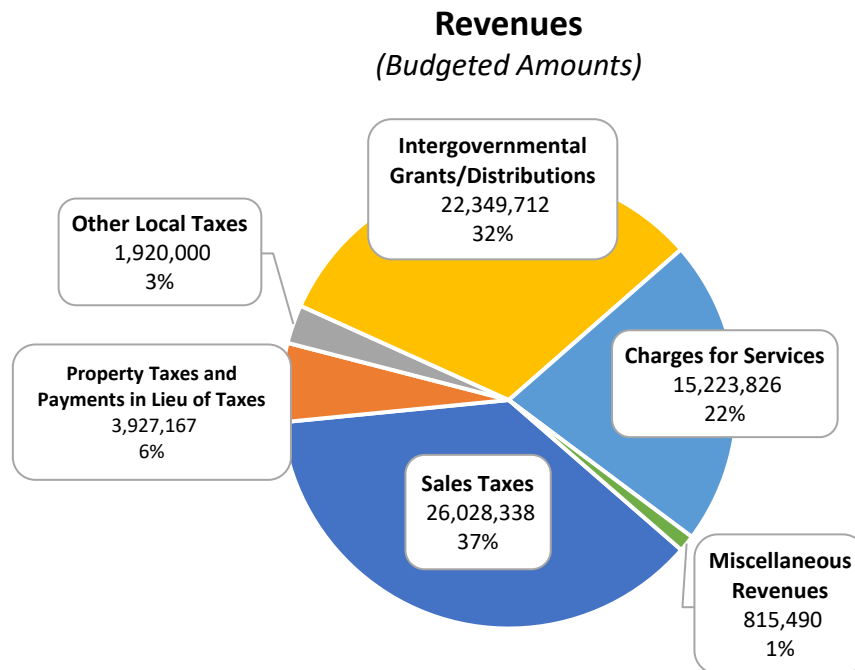
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 (Unaudited)	FY 2023 (Projected)
Beginning balance	1,792,746	2,554,395	4,232,384	3,615,525	4,993,633	4,994,656
Increases	1,779,657	2,160,022	4,109,045	3,448,950	6,567,864	5,861,385
Decreases	(1,018,008)	(482,033)	(2,330,996)	(4,261,343)	(2,511,775)	(6,949,297)
Ending 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:

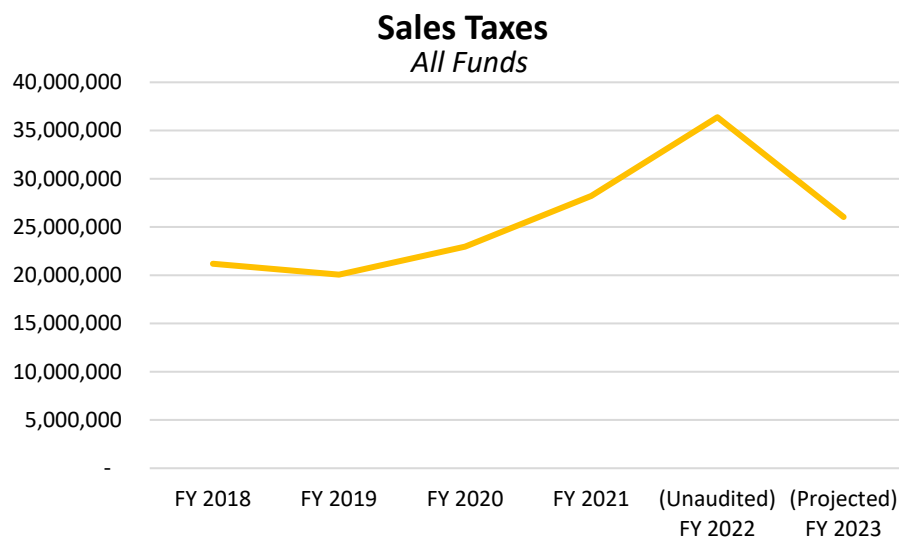
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Sales Tax Revenue (Continued)

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

Trend analysis, along with legislative changes and current economic conditions, are used to project gross receipts tax revenue. The Village has projected total gross receipts tax revenue to be \$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.

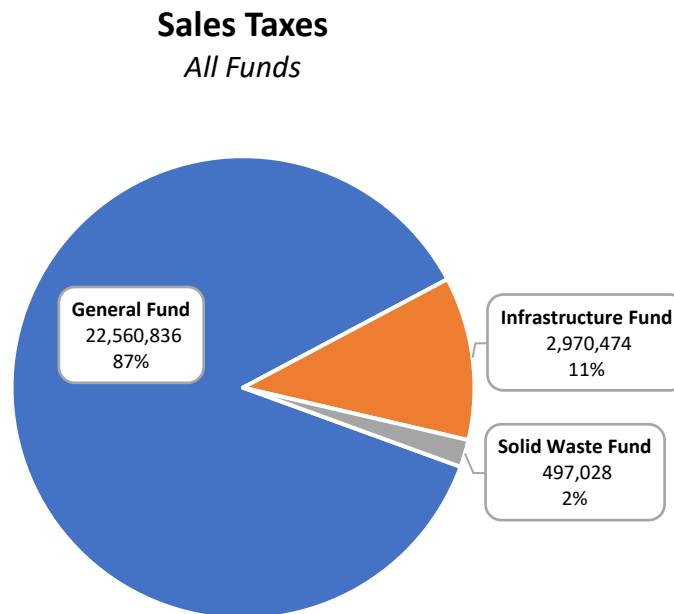
The historical revenue received and the projected revenue expected to be received is shown in the graph below:



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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:



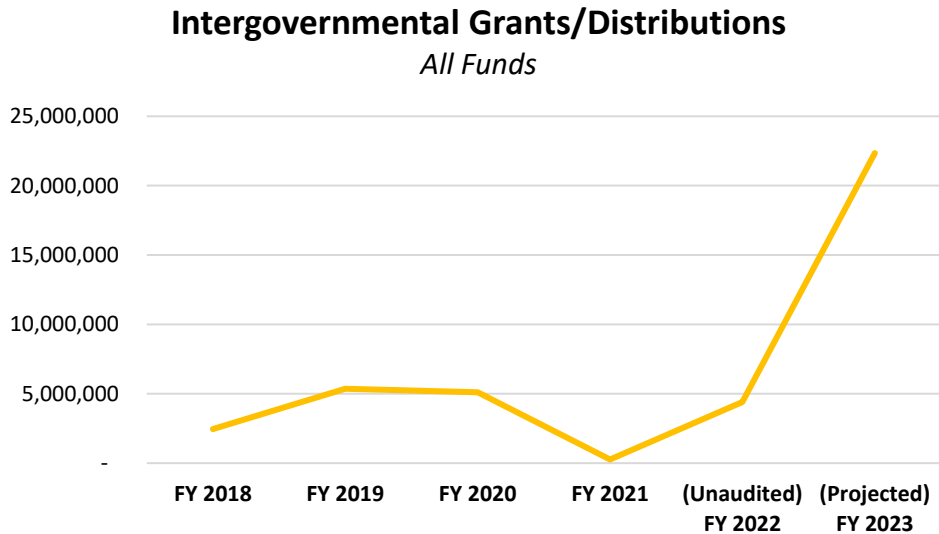
Intergovernmental Grants

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.

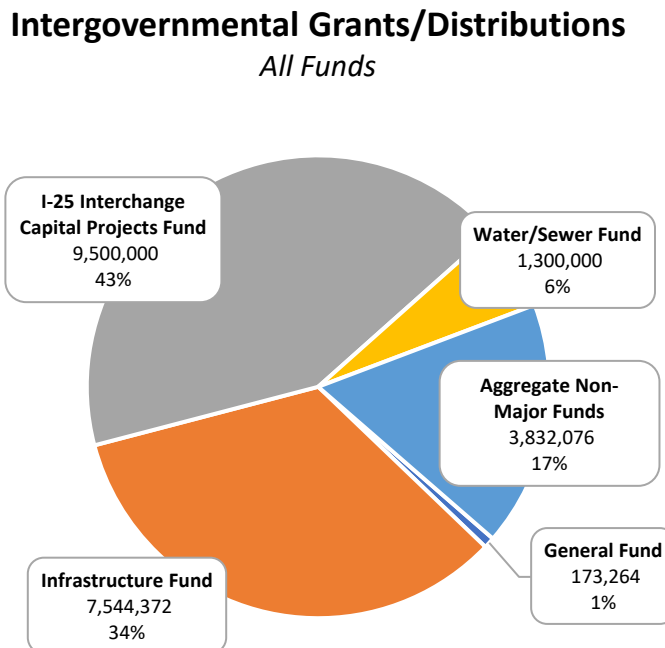
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Intergovernmental Grants (Continued)

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:

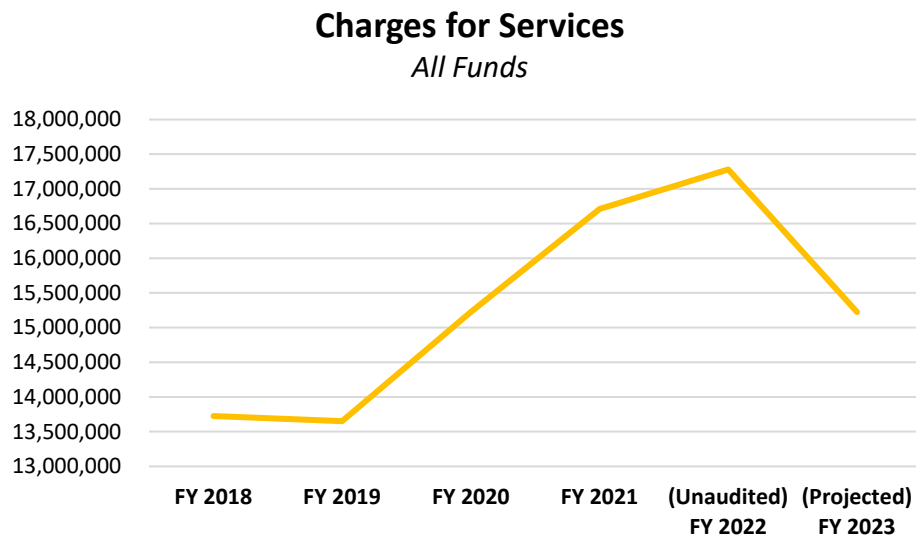


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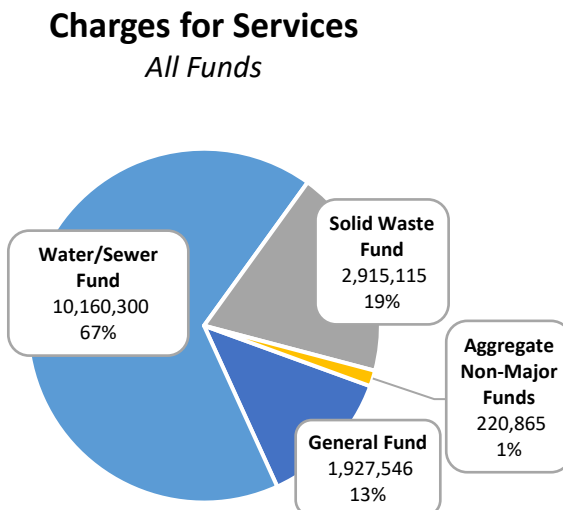
Charges for Services

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.

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

The projected property tax revenue is estimated to be \$3,667,168, an 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.

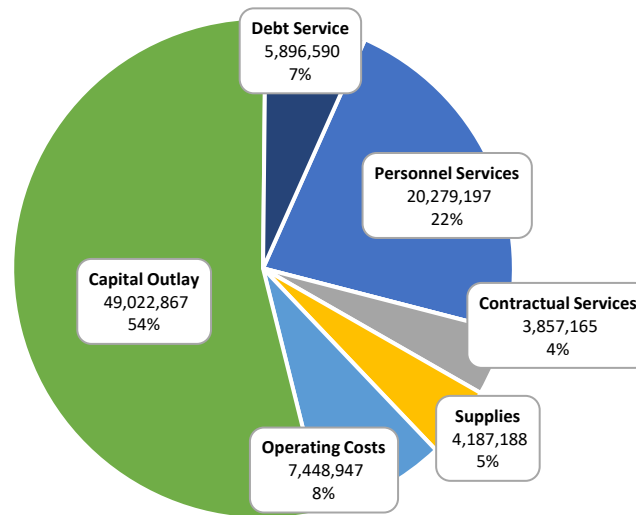
Assessed residential property value, 2021 tax year	\$ 325,074,313
Assessed commercial property value, 2021 tax year	128,805,489
Total assessed property value, 2021 tax year	\$ 453,879,802
Limitation	4.00%
Bonding capacity	\$ 18,155,192
Less: outstanding general obligation bonds	3,725,000
Net bonding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

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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.

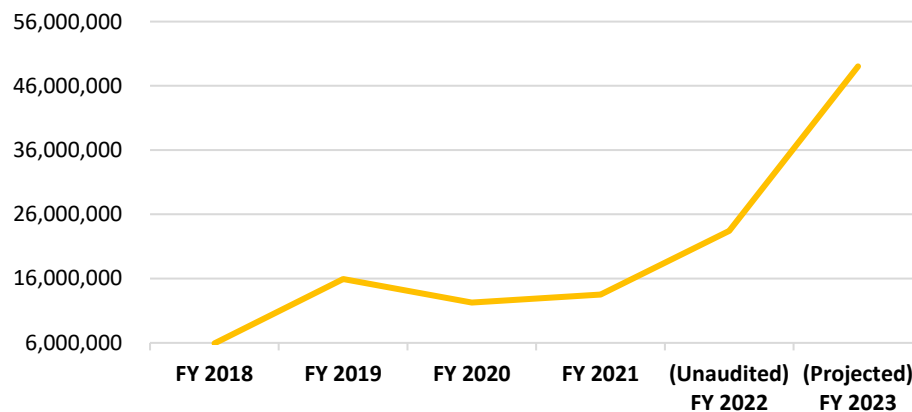
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Capital Outlay (Continued)

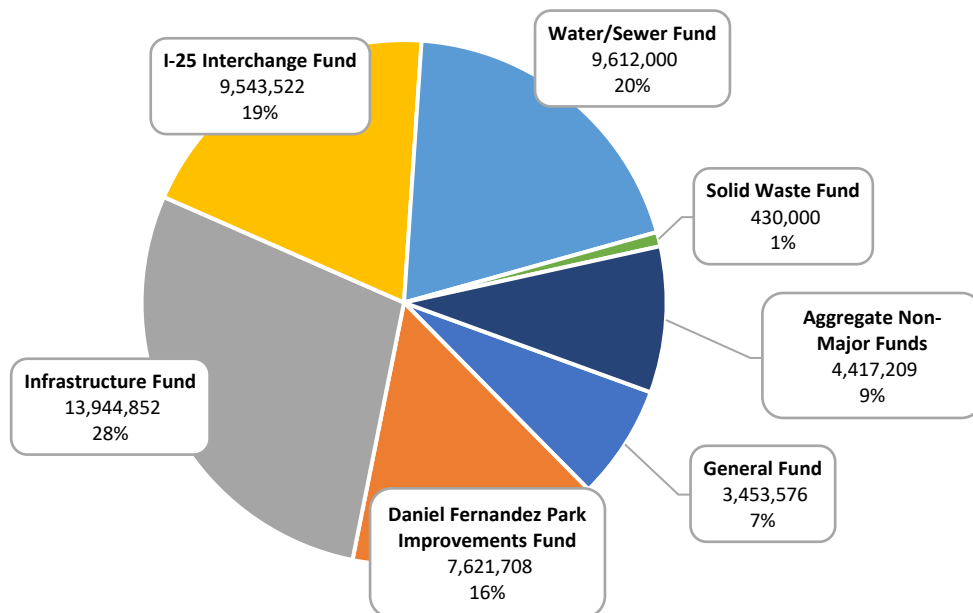
The historical and projected capital outlay expenditures are shown in the graph below:

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

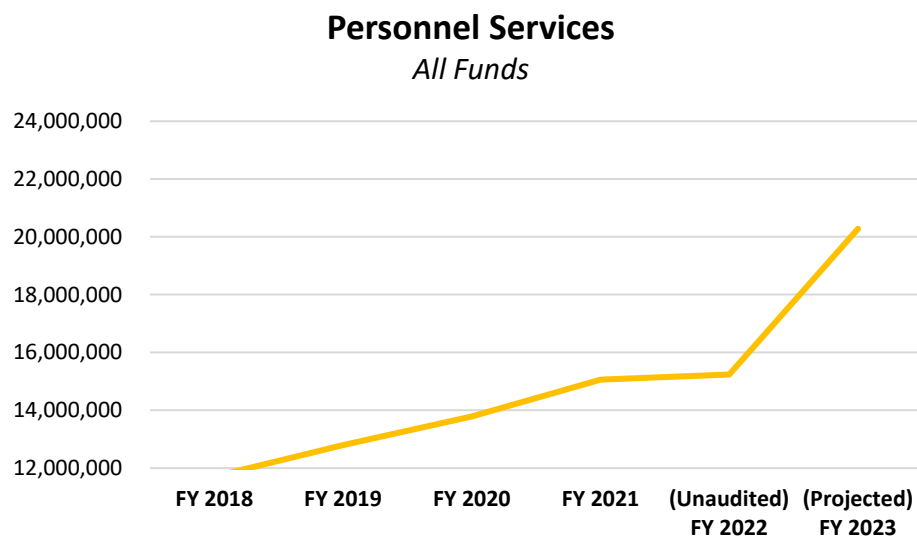


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Personnel Services

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.

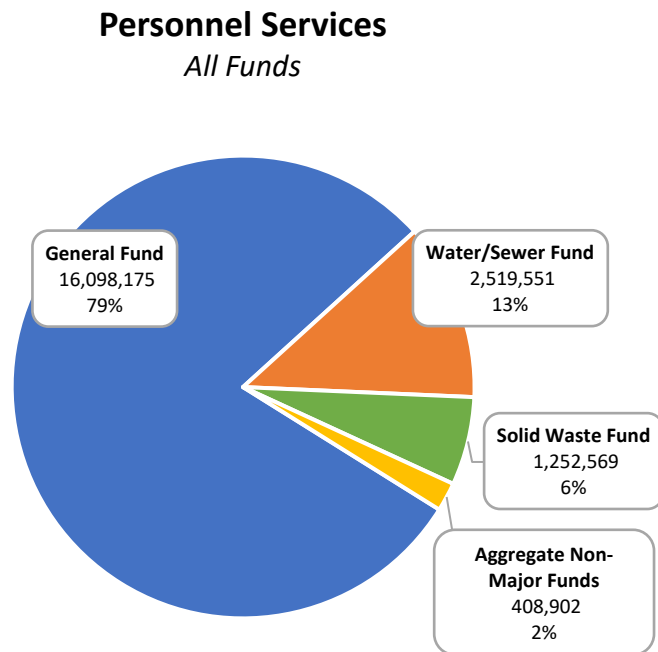
The historical and projected personnel services expenditures are shown in the graph below:



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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
General Fund Subtotal			3,453,576

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Schedule of Capital Outlay

Infrastructure Fund (25)

GL Account #	Account Title	Brief Description	Amount
25-406-5603	Highway Co-Op Entrada Rd.	ADA sidewalk improvements and roadway rehabilitation	120,000
25-406-5605	Edeal Intersection	Traffic signals, roadway improvements on Edeal Intersection (Roll over from FY 2022 budget)	950,000
25-406-5612	Parking Lot/Drainage Improvements	Helen Court Retention Pond - Re-design and reconstruct storm water pumps and lift 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 Lentos 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 Lentos	Pavement rehabilitation to South Los Lentos 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 Lentos SE/Transportation Center Bike Path	Pedestrian/bike trail from Transportation Center to Los Lentos SE	275,000
25-406-5679	NMDOT TIP S Los Lentos 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 Lentos 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
Infrastructure Fund Subtotal			13,944,852

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
Daniel Fernandez Park Improvements Fund Subtotal			7,621,708

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
I-25 Interchange Fund Subtotal			9,543,522

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Water/Sewer Fund (41)

GL Account #	Account Title	Brief Description	Amount
		Upgrade belt filter press for sludge management (rolled over from FY 2022 budget)	
41-421-5623	Sludge Management		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
Water/Sewer Fund Subtotal			<u>9,612,000</u>

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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
Solid Waste Fund Subtotal			430,000

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
Municipal Street Improvement Fund Subtotal			92,000

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
American Rescue Plan Act Fund Subtotal			3,255,209

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
River Park Improvements Fund Subtotal			670,000

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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
Sports Complex Improvements Fund Subtotal			400,000
Total Capital Outlay			<u>\$ 49,022,867</u>

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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.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
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
	<u>\$ 2,939,319</u>	<u>1,340,512</u>

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.

<u>Fiscal Year(s)</u>		<u>Principal</u>	<u>Interest</u>	<u>Other</u>
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
	\$	12,741,608	1,064,129	269,405

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.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
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
	\$ 883,267	32,051

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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.

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

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.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
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
\$	3,685,000	1,204,800

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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.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
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
	\$ 4,090,000	520,609

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):

Rating	Definition
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:

Description	Issue Date		Original Balance	Rating
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
	Total General Fund	\$ 36,404,418	29,551,463	30,838,440	(9,069,264)	26,048,177	2,569,870
SPECIAL REVENUE FUNDS							
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	-	-	-
	Total Special Revenue Funds	\$ 10,538,447	15,027,853	19,954,443	1,094,244	6,706,101	-
CAPITAL PROJECTS FUNDS							
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	-	-	-
	Total Capital Projects Funds	\$ 6,297,666	10,270,000	18,284,633	1,800,000	83,033	-
DEBT SERVICE FUNDS							
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	-
	Total Debt Service Funds	\$ 1,014,756	414,550	720,303	255,820	964,823	-
ENTERPRISE FUNDS							
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	-
	Total Enterprise Funds	\$ 8,941,150	15,000,667	20,894,135	5,919,200	8,966,882	-
FIDUCIARY FUNDS							
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	-
	Total Fiduciary Funds	\$ 5,789,167	3,419,518	3,065,668	-	6,143,017	-
	GRAND TOTAL ALL FUNDS	\$ 68,985,604	73,684,051	93,757,622	-	48,912,033	2,569,870

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Budget Summary

	Primary Government				
	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Revenues					
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%
Total Revenues	70,264,533	71,168,627	66,647,457	(904,094)	-1%
Expenditures					
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%
Total Expenditures	\$ 90,691,954	89,891,024	52,345,464	800,930	1%
Transfers					
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%
Total Transfers	\$ -	-	46,728	-	0%
Net Change in Fund Balance	\$ (20,427,421)	(18,722,397)	14,348,721	(1,705,024)	9%

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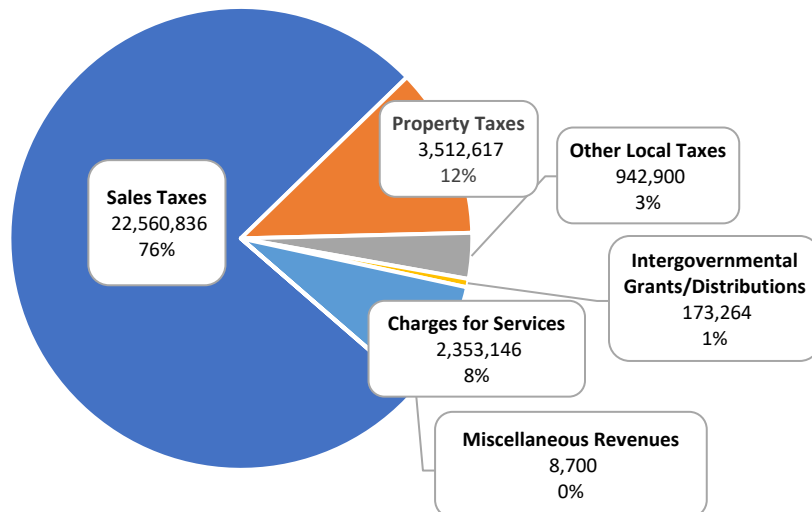
General Fund

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.

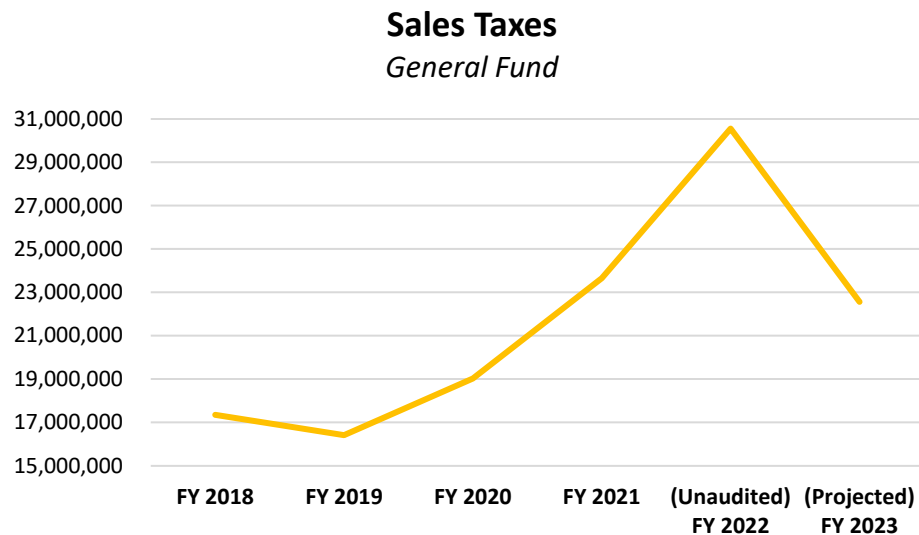
General Fund Revenues
(Budgeted Amounts)



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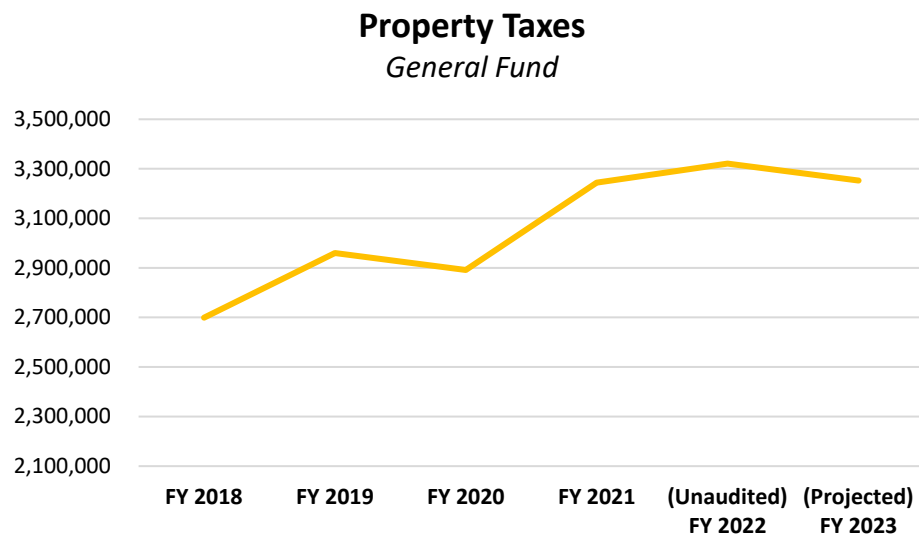
Sales Tax Revenue

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

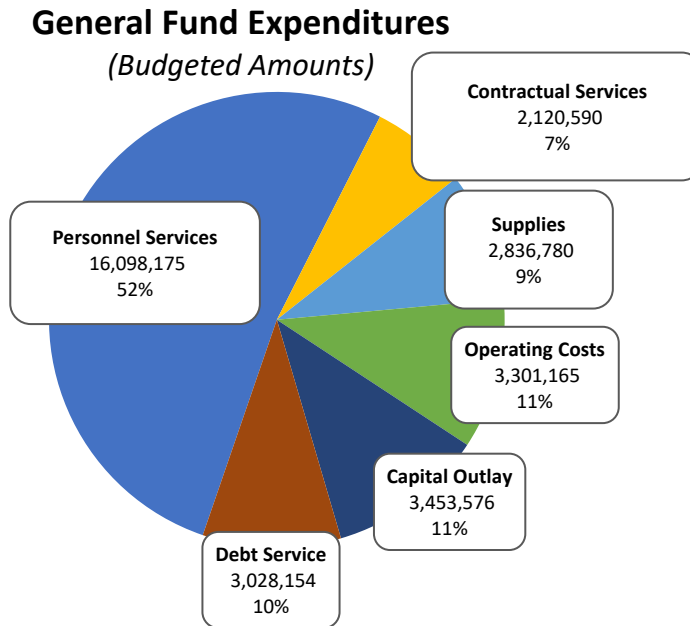
Property taxes are levied and collected by Valencia County. The County bills property taxes on November 1 of each year, on the assessed valuation of property located in the County as of the preceding January 1. Taxes are due and payable in two equal installments, on November 10 and April 10 following 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
VILLAGE OF LOS LUNAS
Approved Budget
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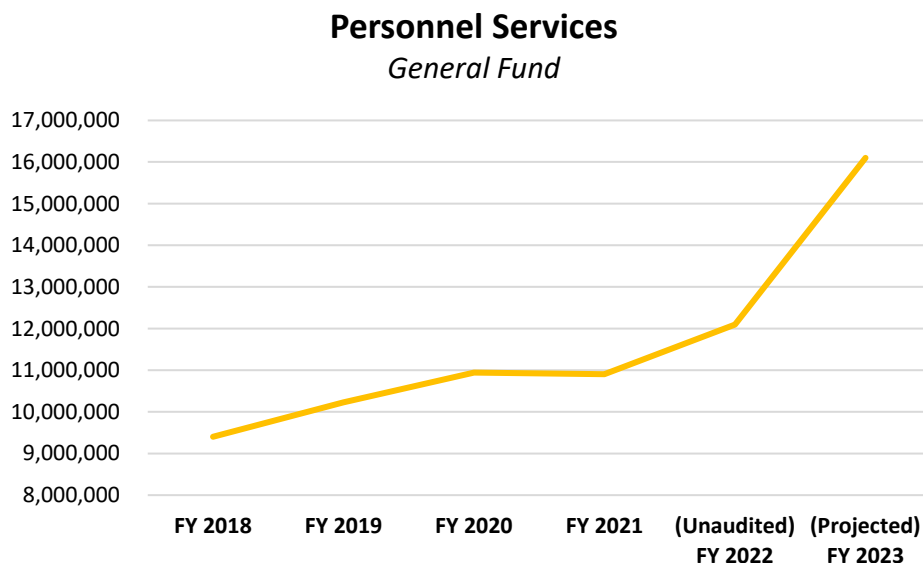
General Fund Expenditures

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.



Personnel Services

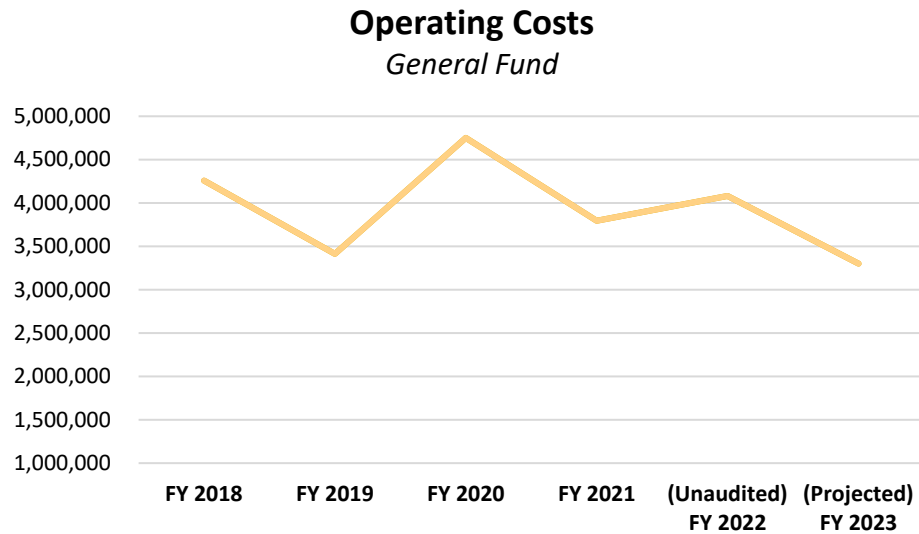
General fund salaries, wages, and benefits are estimated to be \$16,098,175. The historical personnel services expenditures trend along with the projected expenditures for FY 2023, is presented below:



**STATE OF NEW MEXICO
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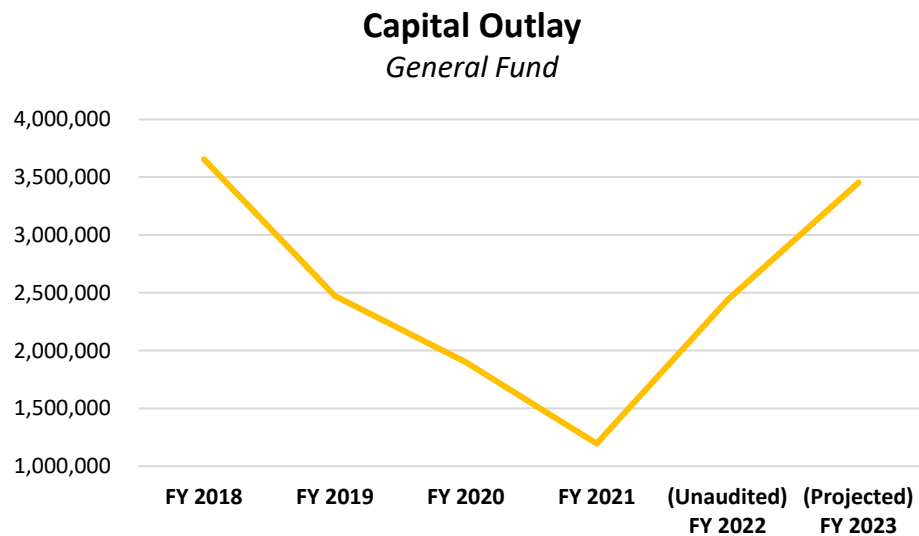
Operating Expenditures

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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General Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Revenues					
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%
Total Revenues	29,551,463	25,701,827	38,862,632	3,849,636	15%
Expenditures					
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%
Total Expenditures	\$ 30,838,440	25,879,910	19,418,997	4,958,530	19%
Transfers					
Transfer In	-	360,000	360,000	(360,000)	-100%
Transfers Out	(9,069,264)	(10,948,059)	(10,714,785)	3,045,795	-28%
Total Transfers	\$ (9,069,264)	(10,588,059)	(10,354,785)	2,685,795	-25%
Net Change in Fund Balance	\$ (10,356,241)	(10,766,142)	9,088,850	1,576,901	-15%

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

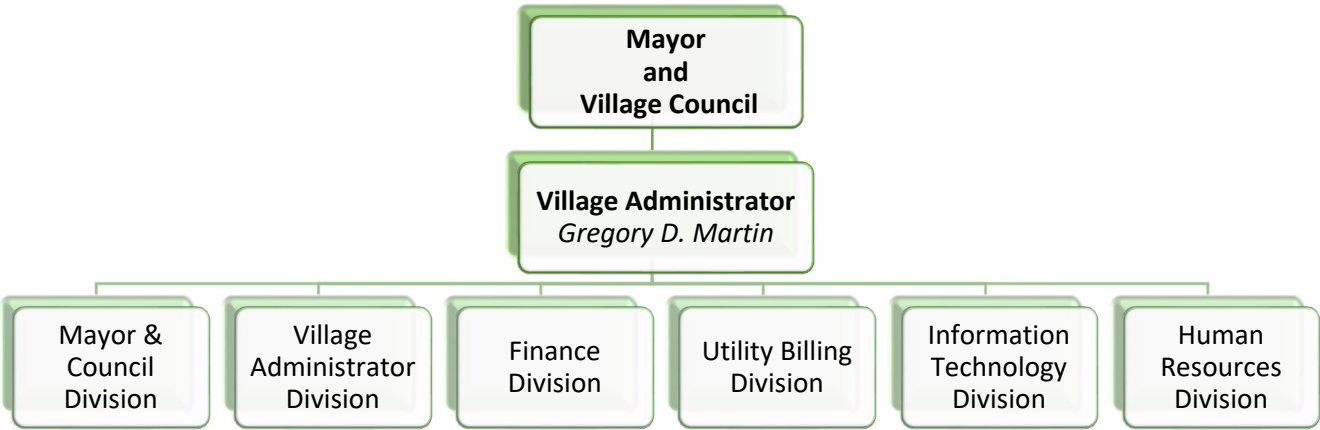
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved 6/30/2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Sales Taxes						
11-320-4107	Gross Receipts Taxes: Municipal	\$ 14,048,359	11,627,998	18,412,127	2,420,361	21%
11-340-4117	Gross Receipts Taxes: State 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%
Total Sales Taxes		22,560,836	18,802,790	30,552,975	3,758,046	20%
Property Taxes						
11-300-4101	Property Taxes	3,252,617	3,244,202	3,321,168	8,415	0%
Total Property Taxes		3,252,617	3,244,202	3,321,168	8,415	0%
Payments in Lieu of Taxes						
11-300-4100	Payment in Lieu of Taxes	260,000	180,000	180,000	80,000	44%
Total Payments in Lieu of Taxes		260,000	180,000	180,000	80,000	44%
Franchise Taxes						
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%
Total Franchise Taxes		808,500	812,202	958,540	(3,702)	0%
Other Taxes						
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%
Total Other Taxes		134,400	126,000	147,082	8,400	7%
Licenses and Permits						
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%
Total Licenses and Permits		395,700	337,000	441,001	58,700	17%
Intergovernmental Grants/Distributions						
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 Enforc. 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%
Total Intergovernmental Grants/Distributions		173,264	237,095	265,031	(63,831)	-27%

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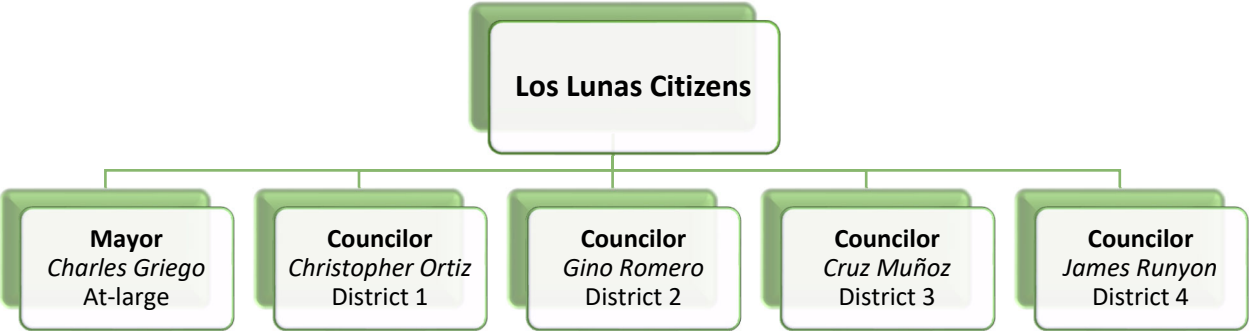
General Fund (11) (Continued)
Schedule of Revenues (Continued)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed 6/30/2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Charges for Services					
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 Reven	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%
Total Charges for Services	1,927,546	1,898,538	2,536,594	29,008	2%
Fines and Forfeitures					
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%
Total Fines and Forfeitures	29,900	34,500	31,291	(4,600)	-13%
Investment Earnings					
11-306-4060 Interest Income	4,200	2,400	5,259	1,800	75%
Total Investment Earnings	4,200	2,400	5,259	1,800	75%
Miscellaneous Revenues					
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%
Total Miscellaneous Revenues	4,500	27,100	423,691	(22,600)	-83%
Total General Fund Revenues	\$ 29,551,463	25,701,827	38,862,632	3,849,636	15%

Administration Department



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:

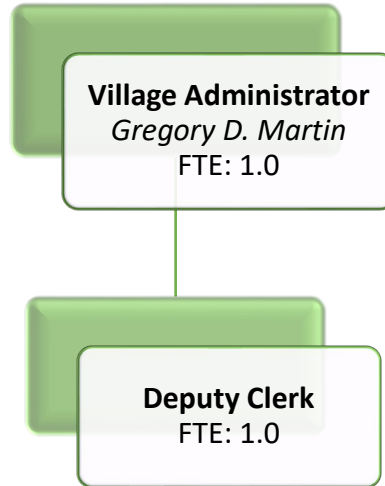
- Review and approve the annual Village budget.
- Review/update Village ordinances and resolutions.
- Review Village zoning and business regulations.
- Appoint various positions within the Village, including various boards and commissions.
- Study problems, and evaluate and implement desired solutions 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
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General Fund (11)
Administration Department
Mayor & Council Division (431)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
11-431-5110	Salaries: Elected Officials	\$ 60,500	60,500	59,600	-	0%
Total Salaries and Wages		60,500	60,500	59,600	-	0%
Employee Benefits						
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%
Total Employee Benefits		77,580	66,856	67,657	10,724	16%
Supplies						
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%
Total Supplies		7,266	26,641	408	(19,375)	-73%
Contractual Services						
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%
Total Contractual Services		57,105	33,769	30,937	23,336	69%
Operating Costs						
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	-	0%
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%
Total Operating Costs		94,313	105,045	108,936	(10,782)	-10%
Total Mayor & Council Division Expenditures		\$ 296,764	292,811	267,538	3,903	1%

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 17th of the month at 5 pm

Goals & Objectives:

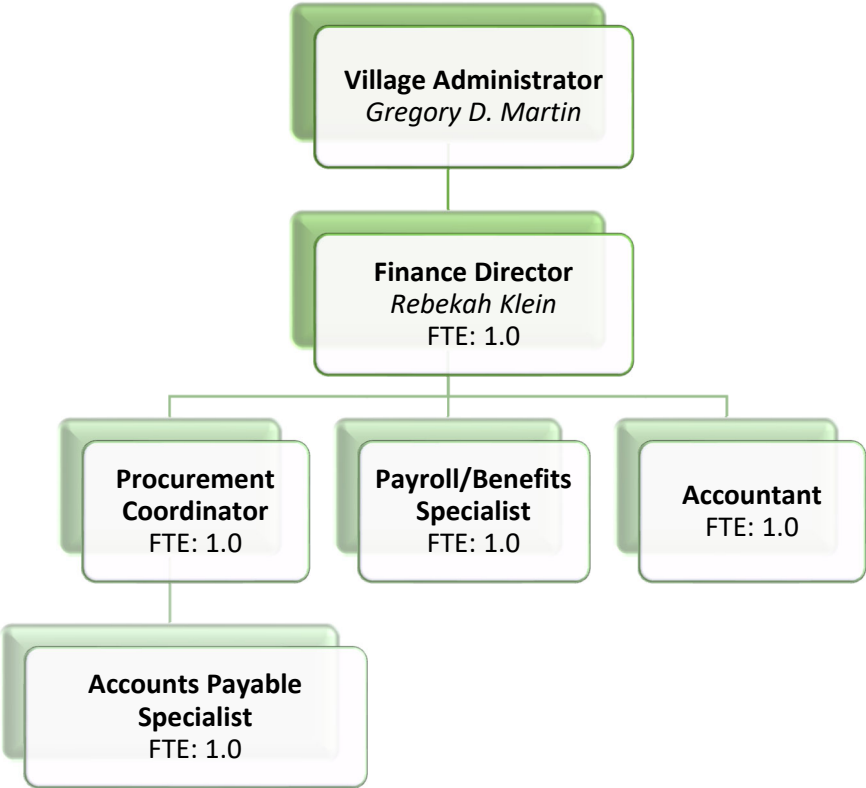
- Communicate with the Mayor, Village Council and department directors, on a regular basis to advise them of the financial status of the Village, as well as the status of major projects and accomplishments. Prepare written reports, as needed.
- Work with the finance director, leadership team and governing 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
VILLAGE OF LOS LUNAS
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**General Fund (11)
Administration Department
Village Administrator Division (432)**

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

Finance Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
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 15th of each year.
- Develop a five-year Infrastructure Capital Improvement Plan (ICIP) and submit it to DFA before the provided deadline.

Goals & Objectives:

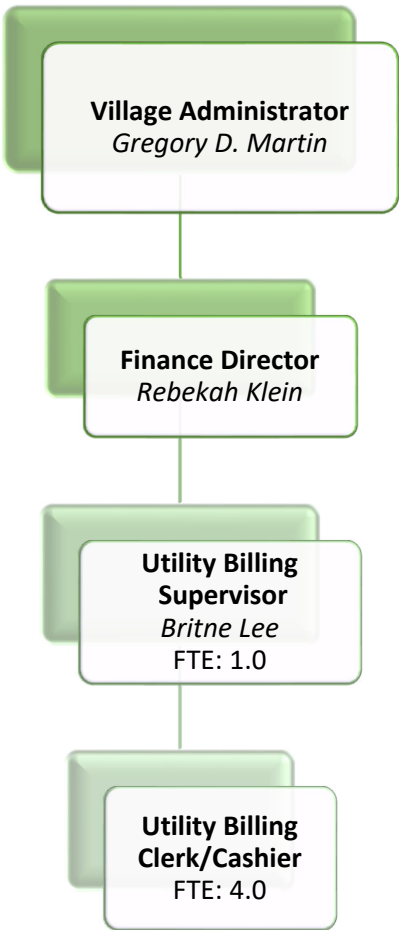
- Focus on developing and reviewing the Village's financial policies to determine appropriate and responsible financial guidelines for staff to follow when developing the budget, making recommendations, and fulfilling their role as fiscal stewards of public funds. Each year, policies are reviewed by 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
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2023

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved	June 30, 2022	Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
11-433-5120	Salaries: Full-Time Positions	\$ 273,188	264,110	219,056	9,078	3%
11-433-5180	Salaries: Other Wages	-	-	-	-	100%
Total Salaries and Wages		273,188	264,110	219,056	9,078	3%
Employee Benefits						
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%
Total Employee Benefits		163,135	148,468	116,272	14,667	10%
Supplies						
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%
Total Supplies		104,355	7,017	9,004	97,338	1387%
Contractual Services						
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%
Total Contractual Services		115,396	76,380	53,756	39,016	51%
Operating Costs						
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%
Total Operating Costs		80,309	182,686	141,325	(102,377)	-56%
Debt Service						
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%
Total Debt Service		3,028,154	181,678	178,327	2,846,476	1567%
Total Finance Division Expenditures		\$ 3,764,537	860,339	717,740	2,904,198	338%

Utility Billing Division



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

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 15th 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 10th 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:

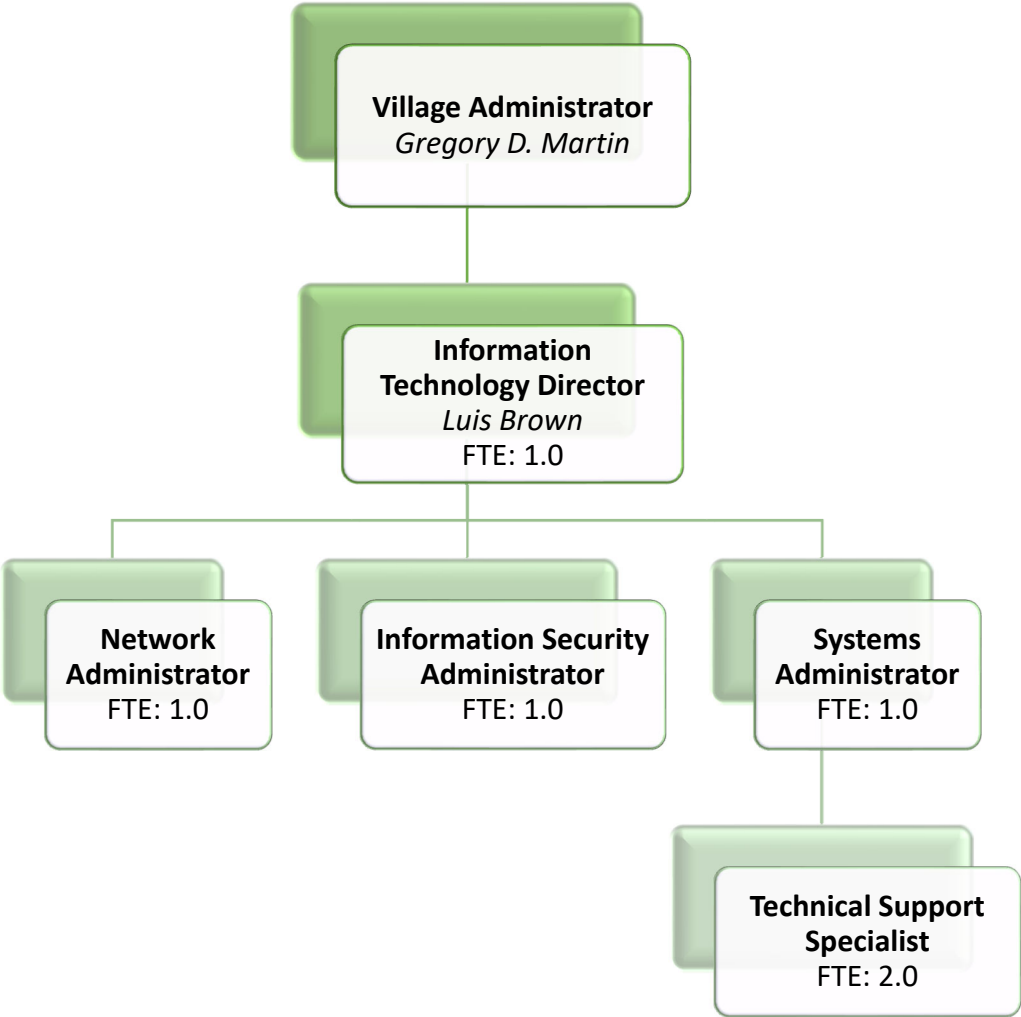
- Maintain the Village's cash receipting module and ensure compliance and functionality to the standards set forth by the Village of Los Lunas' accounting policies and procedures manual.
- Manage the Village's utility rates on an annual basis and ensure billings are accurately made and reflected appropriately 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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Approved Budget
June 30, 2023

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved		Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		185,621	216,596	160,370	(30,975)	-14%
Employee Benefits						
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%
Total Employee Benefits		89,557	82,573	62,566	6,984	8%
Supplies						
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%
Total Supplies		16,133	12,305	9,358	3,828	31%
Contractual Services						
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%
Total Contractual Services		18,255	18,600	7,757	(345)	-2%
Operating Costs						
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%
Total Operating Costs		285,753	244,885	214,752	40,868	17%
Total Utility Billing Division Expenditures		\$ 595,319	574,959	454,803	20,360	4%

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:

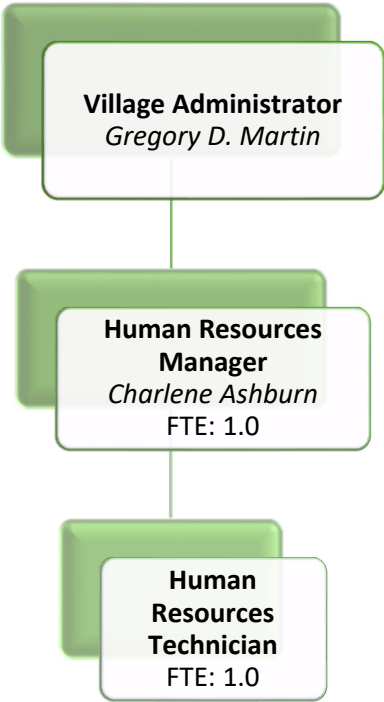
- Maintain and update device, application and network services, while administering strictest security practices available.
- Continue to improve customer's engagement experience using the latest tools, technologies and training available.
- Improve server room and network closet infrastructure.
- Maintain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

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

General Fund (11)
Administration Department
Information Technology Division (435)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved		Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		387,544	290,497	176,853	97,047	33%
Employee Benefits						
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%
Total Employee Benefits		215,101	158,984	92,228	56,117	35%
Supplies						
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%
Total Supplies		162,623	3,247	6,140	159,376	4908%
Contractual Services						
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%
Total Contractual Services		45,000	55,500	33,856	(10,500)	-19%
Operating Costs						
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%
Total Operating Costs		128,036	258,681	199,295	(130,645)	-51%
Capital Purchases						
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%
Total Capital Purchases		370,000	110,000	107,053	260,000	236%
Total Information Technology Division Expenditures		\$ 1,308,304	876,909	615,425	431,395	49%

Human Resources Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
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:

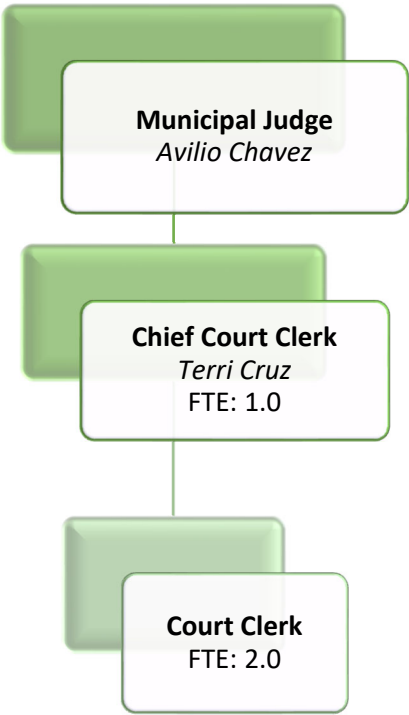
- Recruit and develop a qualified workforce, recognizing and encouraging the value of diversity in the workplace on a monthly basis.
- Require sufficient background checks and reference checks on potential employees twice monthly upon hiring approval by the Village Council.
- Track vacant positions for 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
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2023

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved	June 30, 2022	Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		144,282	111,566	106,456	32,716	23%
Employee Benefits						
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%
Total Employee Benefits		44,956	38,371	36,667	6,585	15%
Supplies						
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%
Total Supplies		9,326	750	1,187	8,576	92%
Contractual Services						
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%
Total Contractual Services		101,000	37,174	23,069	63,826	63%
Operating Costs						
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%
Total Operating Costs		33,120	36,350	27,511	(3,230)	-10%
Total Human Resources Division Expenditures		\$ 332,684	224,211	194,890	108,473	48%

Municipal Court



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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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:

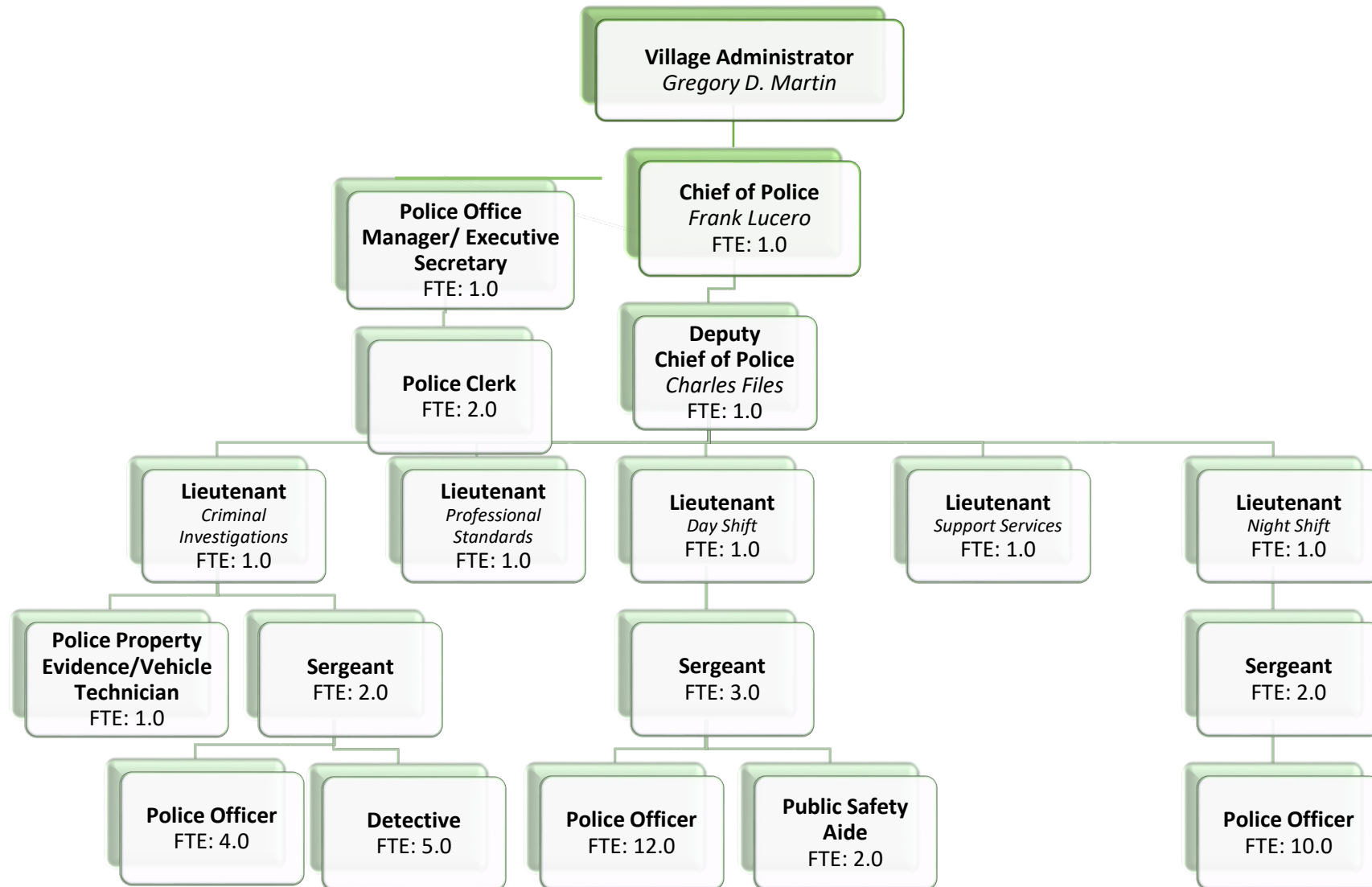
- Operate an open, efficient and fair Municipal Court for the citizens of Los Lunas, and guarantee due process for all persons cited for violations of the municipal ordinances through automation of the court system.

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved	June 30, 2022	Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
11-402-5110	Salaries: Elected Officials	\$ 65,000	65,000	64,250	-	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%
Total Salaries and Wages		183,351	185,531	178,740	(2,180)	-1%
Employee Benefits						
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%
Total Employee Benefits		126,291	99,916	96,961	26,375	26%
Supplies						
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%
Total Supplies		9,250	4,000	1,205	5,250	131%
Contractual Services						
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%
Total Contractual Services		9,620	5,840	822	3,780	65%
Operating Costs						
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%
Total Operating Costs		35,553	48,335	33,924	(12,782)	-26%
Total Municipal Court Department Expenditures		\$ 364,065	343,622	311,652	20,443	6%

Police Department



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

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:

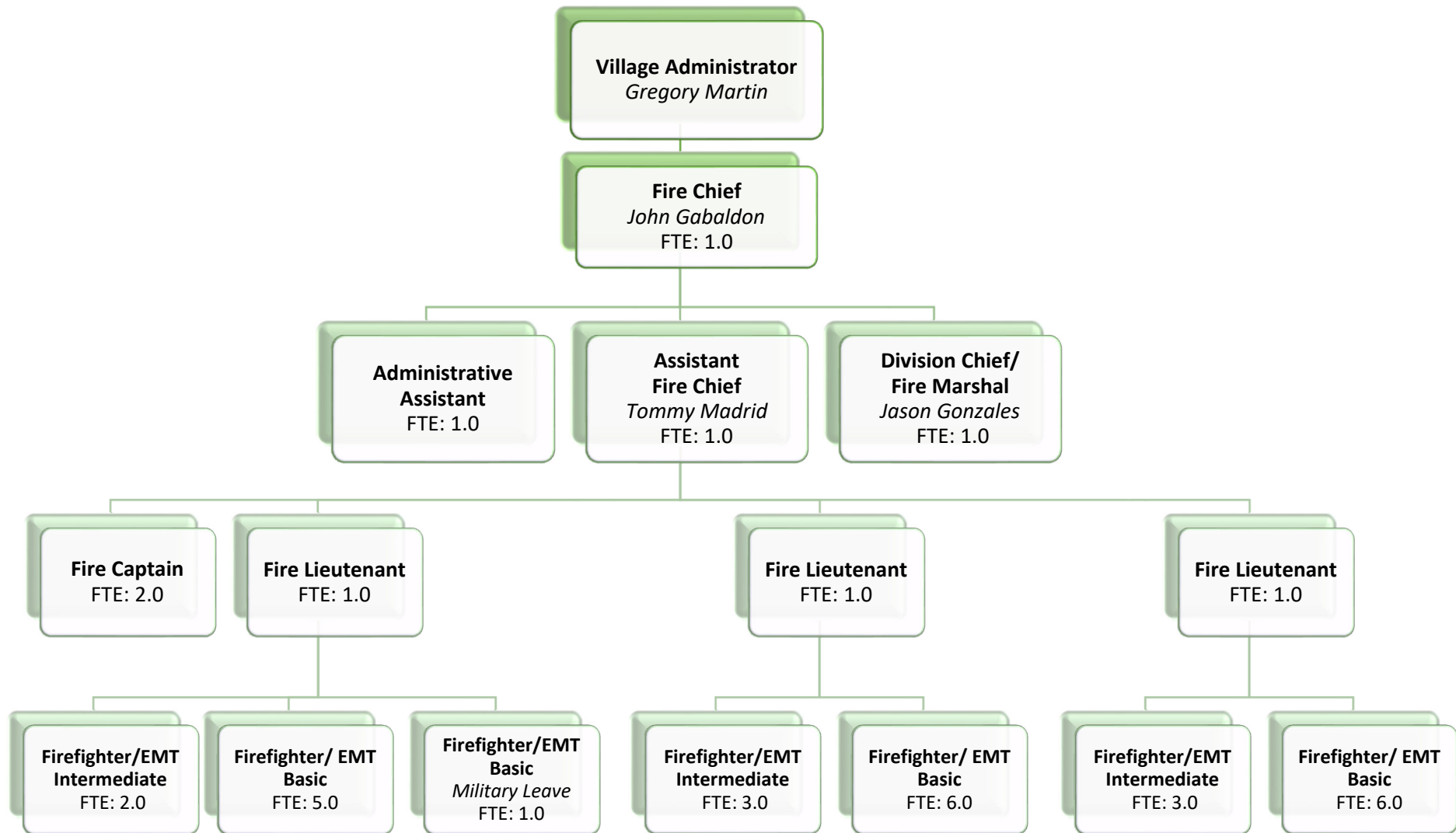
The Los Lunas Police Department has adopted a Community Policing philosophy that encourages officers to get to know residents, business owners, and visitors to discuss problems and develop solutions together.

**STATE OF NEW MEXICO
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**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)
Salaries and Wages						
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%
Total Salaries and Wages		3,631,324	3,227,480	2,727,821	403,844	13%
Employee Benefits						
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%
Total Employee Benefits		2,014,973	1,708,357	1,417,480	306,616	18%
Supplies						
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%
Total Supplies		626,144	431,014	281,720	195,130	45%
Contractual Services						
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%
Total Contractual Services		438,488	252,533	213,846	185,955	74%
Operating Costs						
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%
Total Operating Costs		699,119	802,723	493,497	(103,604)	-13%
Capital Purchases						
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%
Total Capital Purchases		745,294	1,518,838	1,067,935	(773,544)	-51%
Total Police Department Expenditures		\$ 8,155,342	7,940,945	6,202,299	214,397	3%

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:

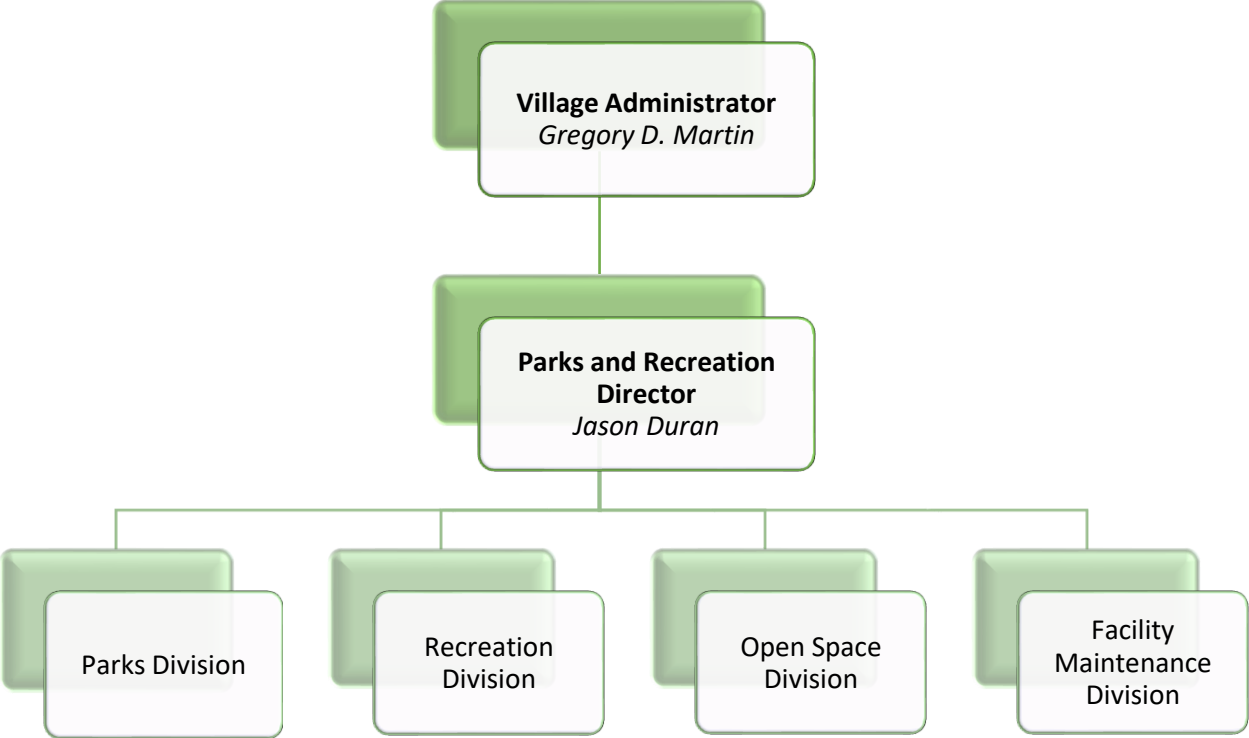
- Pre-plan all apartment and commercial businesses throughout the Village.
- Assist in the establishment of an effective emergency management plan.
- Maintain and improve the Insurance Services Office (ISO) rating, thereby providing cost savings to Village residents through insurance savings.

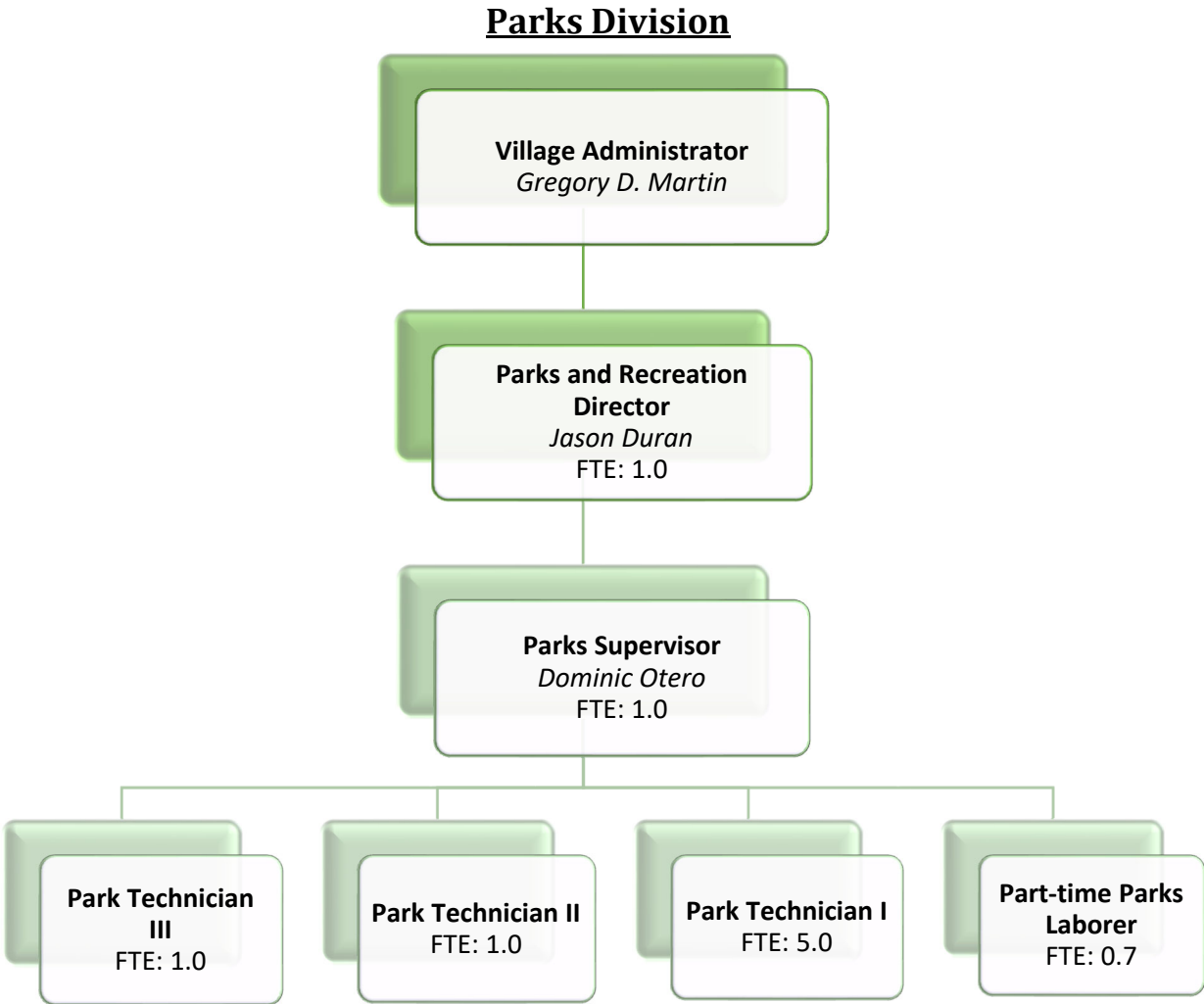
**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2023**

**General Fund (11)
Fire Department (405)**

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		1,977,420	1,705,659	1,469,016	271,761	16%
Employee Benefits						
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%
Total Employee Benefits		1,243,838	1,026,823	839,258	217,015	21%
Supplies						
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%
Total Supplies		214,977	117,000	65,044	97,977	84%
Contractual Services						
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%
Total Contractual Services		101,876	46,848	39,774	55,028	117%
Operating Costs						
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%
Total Operating Costs		215,656	291,395	175,431	(75,739)	-26%
Capital Purchases						
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%
Total Capital Purchases		1,119,432	718,646	419,553	400,786	56%
Total Fire Department Expenditures		\$ 4,873,199	3,906,371	3,008,076	966,828	25%

Parks and Recreation Department





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

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:

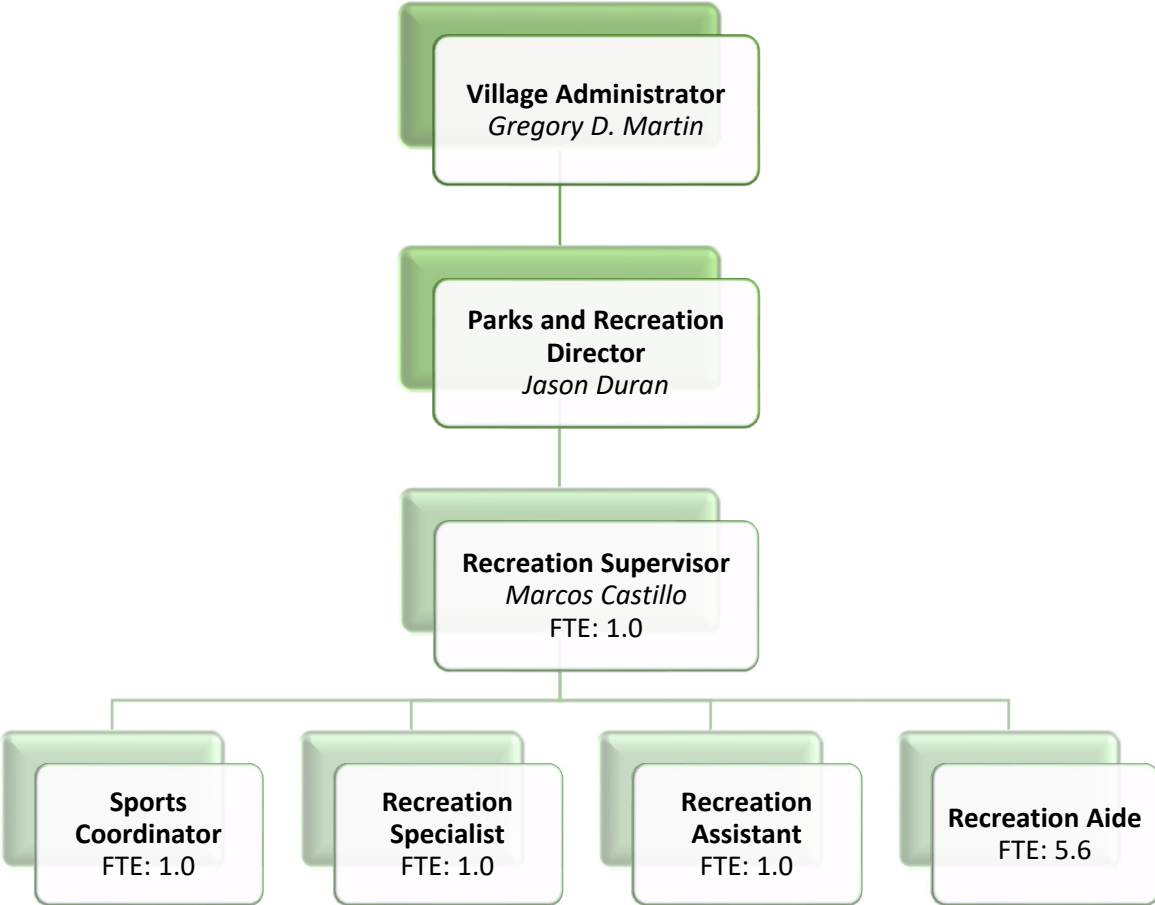
- Maintain a clean and safe environment for youth, elderly, and persons with special needs, to recreate.
- Expand current parks and recreation facilities to accommodate a growing community.
- Purchase and maintain parks, recreation and facility equipment that meets federal, state and local codes.
- Offer 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.

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		394,717	400,326	350,826	(5,609)	-1%
Employee Benefits						
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%
Total Employee Benefits		201,621	186,095	155,499	15,526	8%
Supplies						
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%
Total Supplies		124,500	48,500	46,091	76,000	157%
Contractual Services						
11-441-5410	Professional Services	20,000	11,000	3,455	9,000	82%
11-441-5440	Other Services	1,200	-	-	1,200	100%
Total Contractual Services		21,200	11,000	3,455	10,200	93%
Operating Costs						
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%
Total Operating Costs		593,900	641,355	482,849	(47,455)	-7%
Capital Purchases						
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%
Total Capital Purchases		651,850	846,429	372,886	(194,579)	-23%
Total Parks Division Expenditures		\$ 1,987,788	2,133,705	1,411,606	(145,917)	-7%

Recreation Division



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

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:

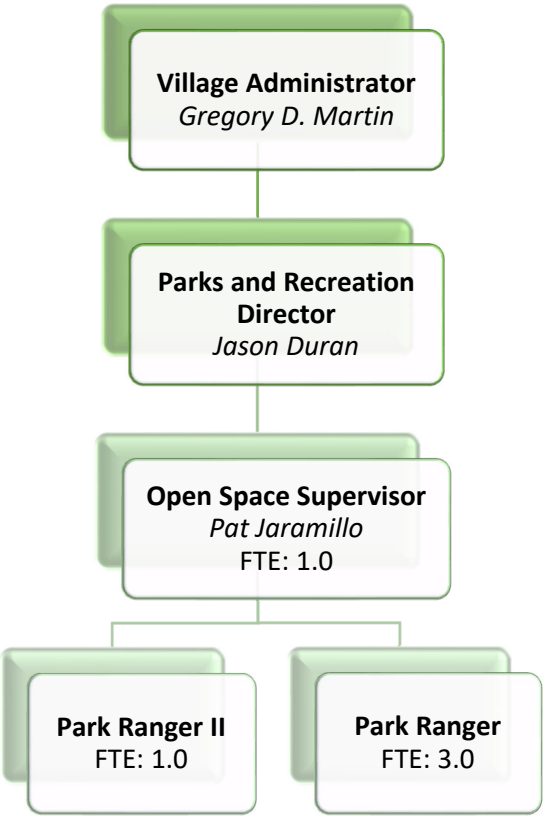
- Maintain a clean and safe environment for youth, elderly, and persons with special needs, to recreate.
- Expand current facilities to accommodate a growing community.
- Purchase and maintain recreation and facility equipment that meets federal, state and local codes.
- Offer affordable and quality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

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

General Fund (11)
Parks & Recreation Department
Recreation Division (442)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved	June 30, 2022	Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		379,886	362,857	334,744	17,029	5%
Employee Benefits						
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%
Total Employee Benefits		175,689	150,913	131,096	24,776	16%
Supplies						
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%
Total Supplies		187,500	25,000	16,979	162,500	650%
Contractual Services						
11-442-5410	Professional Services	5,000	-	-	5,000	100%
11-442-5440	Other Services	80,000	70,000	40,605	10,000	14%
Total Contractual Services		85,000	70,000	40,605	15,000	21%
Operating Costs						
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%
Total Operating Costs		117,707	141,606	72,252	(23,899)	-17%
Capital Purchases						
11-442-5661	Vehicles	50,000	-	-	50,000	100%
Total Capital Purchases		50,000	-	-	50,000	0%
Total Recreation Division Expenditures		\$ 995,782	750,376	595,676	245,406	33%

Open Space Division



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

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:

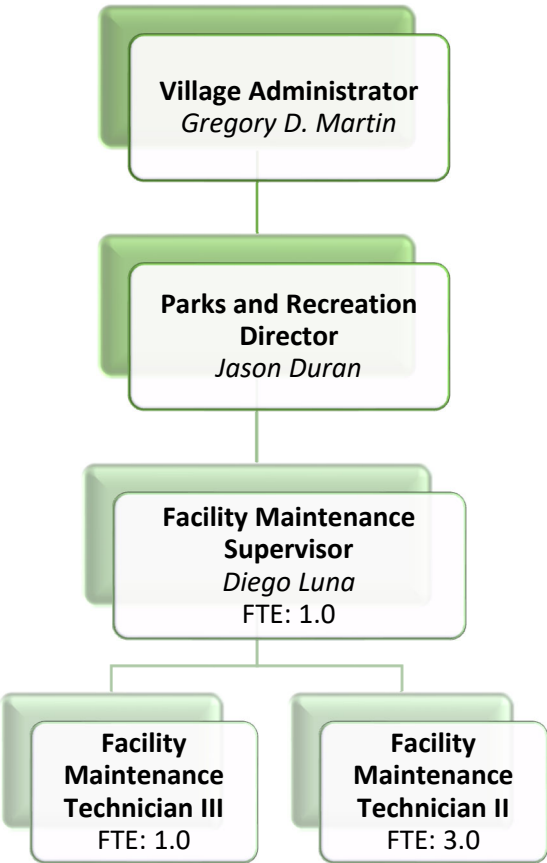
- Expand current open space lands to accommodate a growing community.
- Maintain a clean and safe open space and parklands for youth, adults, elderly and persons with special needs, to recreate.
- Purchase and maintain open space lands that meet federal, state and local codes.
- Offer affordable recreational, 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
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June 30, 2023

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved		Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		257,158	196,743	199,720	60,415	31%
Employee Benefits						
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%
Total Employee Benefits		145,833	104,775	95,994	41,058	39%
Supplies						
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%
Total Supplies		157,146	29,500	24,388	127,646	433%
Contractual Services						
11-443-5410	Professional Services	-	11,000	-	(11,000)	-100%
Total Contractual Services		-	11,000	-	(11,000)	-100%
Operating Costs						
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%
Total Operating Costs		38,407	65,272	43,769	(26,865)	-41%
Capital Purchases						
11-443-5661	Vehicles	-	6,500	18,365	(6,500)	-100%
11-443-5670	Machinery and Equipment	25,000	-	-	25,000	100%
Total Capital Purchases		25,000	6,500	18,365	18,500	285%
Total Open Space Division Expenditures		\$ 623,544	413,790	382,236	209,754	51%

Facility Maintenance Division



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

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:

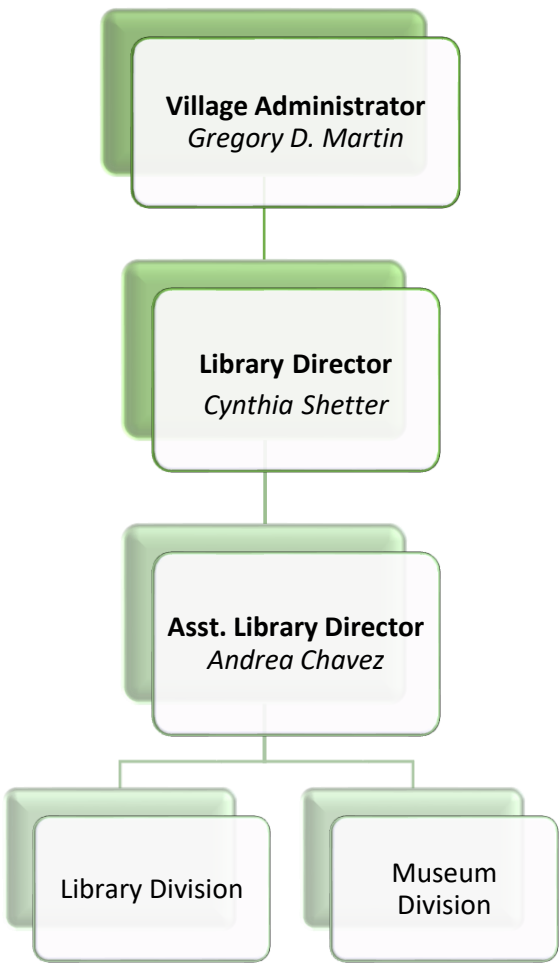
- Conduct our department in a manner that is socially-responsible and commands respect for its positive contribution to community.
- Commit ourselves to a progressive training and continuing education program in our quest for excellence in the services we provide.
- Customer satisfaction is the focus 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.

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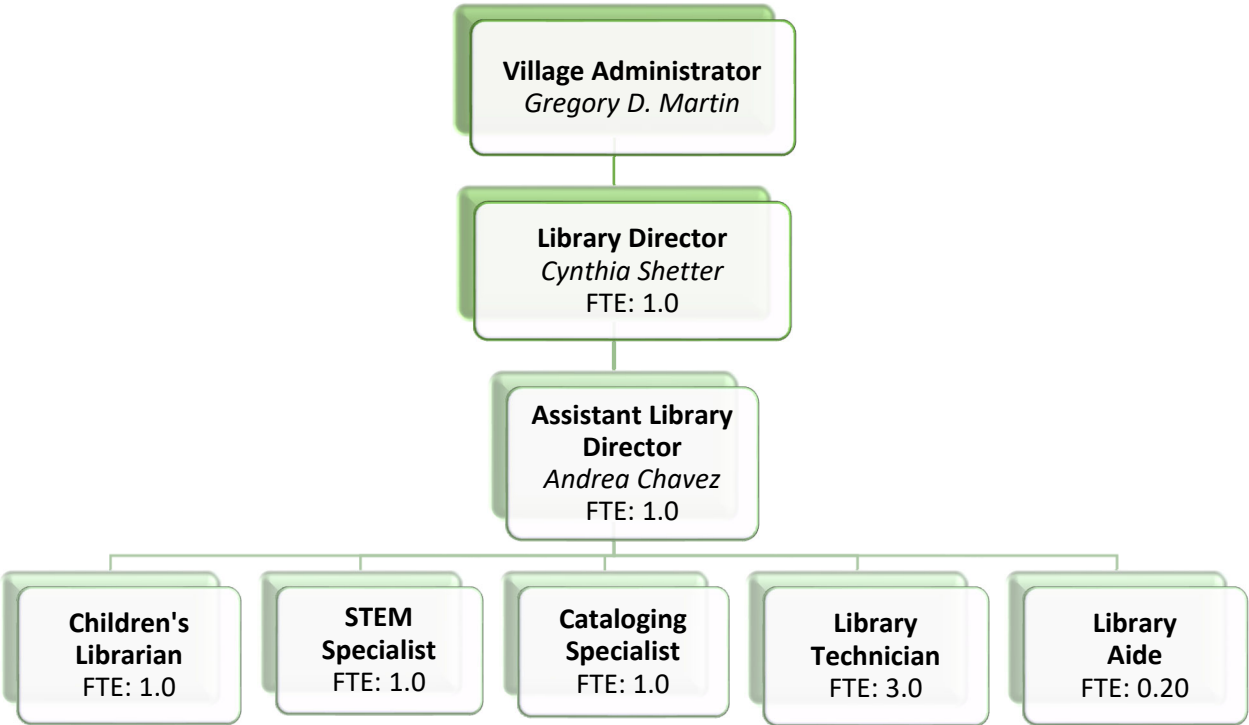
General Fund (11)
Parks & Recreation Department
Facility Maintenance Division (444)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		212,530	203,826	194,682	8,704	4%
Employee Benefits						
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%
Total Employee Benefits		119,287	108,102	99,166	11,185	10%
Supplies						
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%
Total Supplies		115,979	35,500	24,464	80,479	227%
Contractual Services						
11-444-5410	Professional Services	100,000	-	-	100,000	100%
11-444-5440	Other Services	1,200	-	-	1,200	100%
Total Contractual Services		101,200	-	-	101,200	100%
Operating Costs						
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%
Total Operating Costs		49,700	195,854	86,273	(146,154)	-75%
Capital Purchases						
11-444-5661	Vehicles	107,000	39,997	39,997	67,003	168%
Total Capital Purchases		107,000	39,997	39,997	67,003	168%
Total Facility Maintenance Division Expenditures		\$ 705,696	583,279	444,582	122,417	21%

Library Department



Library Division



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

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
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2023**

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		389,406	340,663	321,558	48,743	14%
Employee Benefits						
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%
Total Employee Benefits		246,049	205,597	195,315	40,452	20%
Supplies						
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%
Total Supplies		245,743	88,512	67,548	157,231	178%
Contractual Services						
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%
Total Contractual Services		600,800	78,430	4,417	522,370	666%
Operating Costs						
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%
Total Operating Costs		96,390	292,320	163,117	(209,930)	-72%
Capital Purchases						
11-408-5610	Land	85,000	85,000	-	-	0%
Total Capital Purchases		85,000	85,000	-	-	0%
Total Library Division Expenditures		\$ 1,663,388	1,090,522	751,955	558,866	51%

Museum Division



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

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:

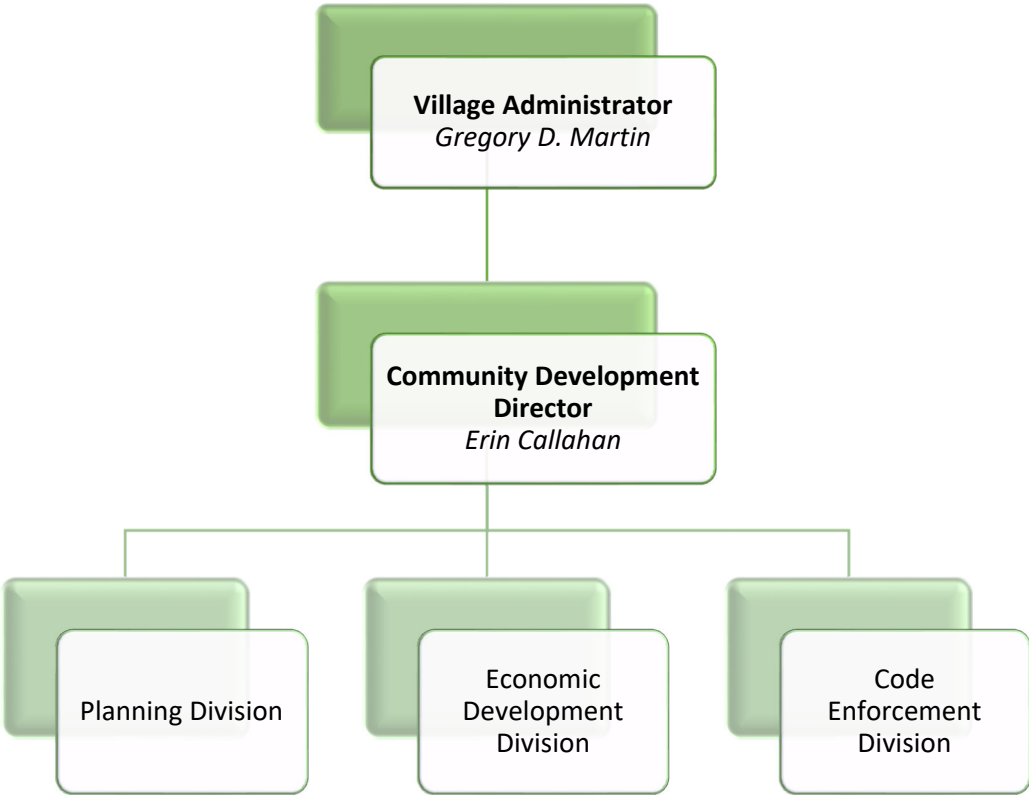
- **Ready Access to Research Materials** Ensure the residents of Los Lunas and the surrounding communities have free and ready access to historical and genealogical resources in the museum and through remote access from their homes.
Objectives Provide historical and genealogical materials in electronic 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.

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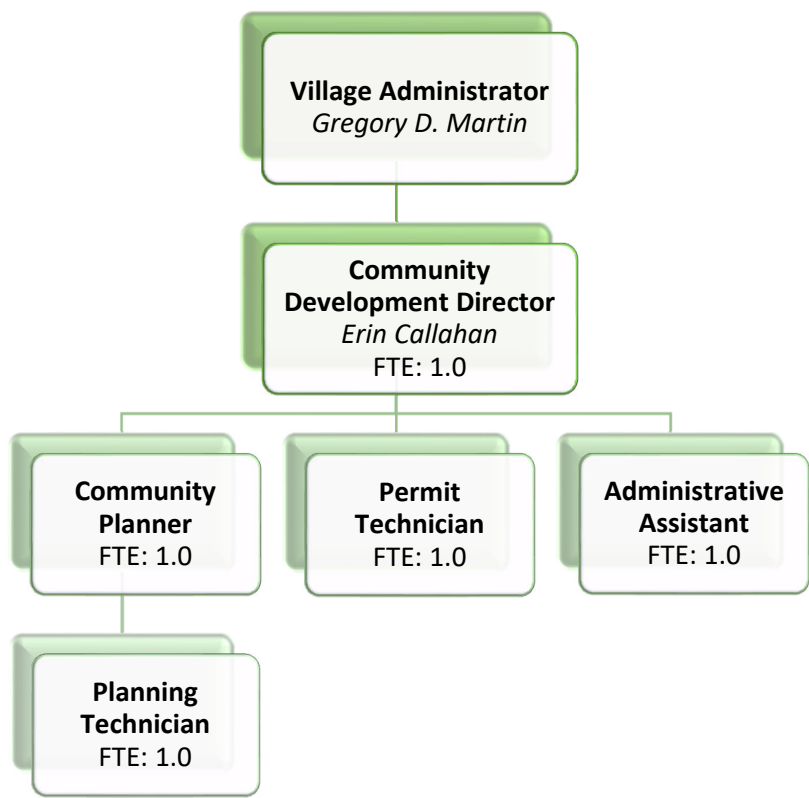
**General Fund (11)
Library Department
Museum Division (409)**

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		130,326	125,856	117,690	4,470	4%
Employee Benefits						
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%
Total Employee Benefits		76,853	63,597	58,070	13,256	21%
Supplies						
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%
Total Supplies		44,600	29,500	1,827	15,100	51%
Contractual Services						
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%
Total Contractual Services		36,800	10,000	143	26,800	268%
Operating Costs						
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%
Total Operating Costs		78,803	97,247	41,081	(18,444)	-19%
Total Museum Division Expenditures		\$ 367,382	326,200	218,811	41,182	13%

Community Development Department



Planning Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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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.

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General Fund (11)
Community Development Department
Planning Division (451)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved		Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		272,066	-	9,678	272,066	0%
Employee Benefits						
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%
Total Employee Benefits		135,158	-	2,975	135,158	0%
Supplies						
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%
Total Supplies		46,803	-	-	46,803	0%
Contractual Services						
11-451-5410	Professional Services	120,000	-	2,318	120,000	100%
11-451-5420	Attorney Fees	10,000	-	-	10,000	100%
Total Contractual Services		130,000	-	2,318	130,000	0%
Operating Costs						
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%
Total Operating Costs		77,247	-	336	77,247	0%
Total Planning Division Expenditures		\$ 661,274	-	15,307	661,274	0%

Economic Development Division



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

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 June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
11-452-5120	Salaries: Full-Time Positions	\$ 66,581	-	2,446	66,581	100%
Total Salaries and Wages		66,581	-	2,446	66,581	0%
Employee Benefits						
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%
Total Employee Benefits		28,936	-	765	28,936	0%
Supplies						
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%
Total Supplies		4,100	-	-	4,100	0%
Contractual Services						
11-452-5410	Professional Services	9,300	-	-	9,300	100%
11-452-5420	Attorney Fees	5,000	-	-	5,000	100%
Total Contractual Services		14,300	-	-	14,300	0%
Operating Costs						
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%
Total Operating Costs		23,390	-	336	23,390	0%
Total Economic Development Division Expenditures		\$ 137,307	-	3,547	137,307	0%

Code Enforcement Division



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

General Fund (11)
Community Development Department
Code Enforcement Division (453)

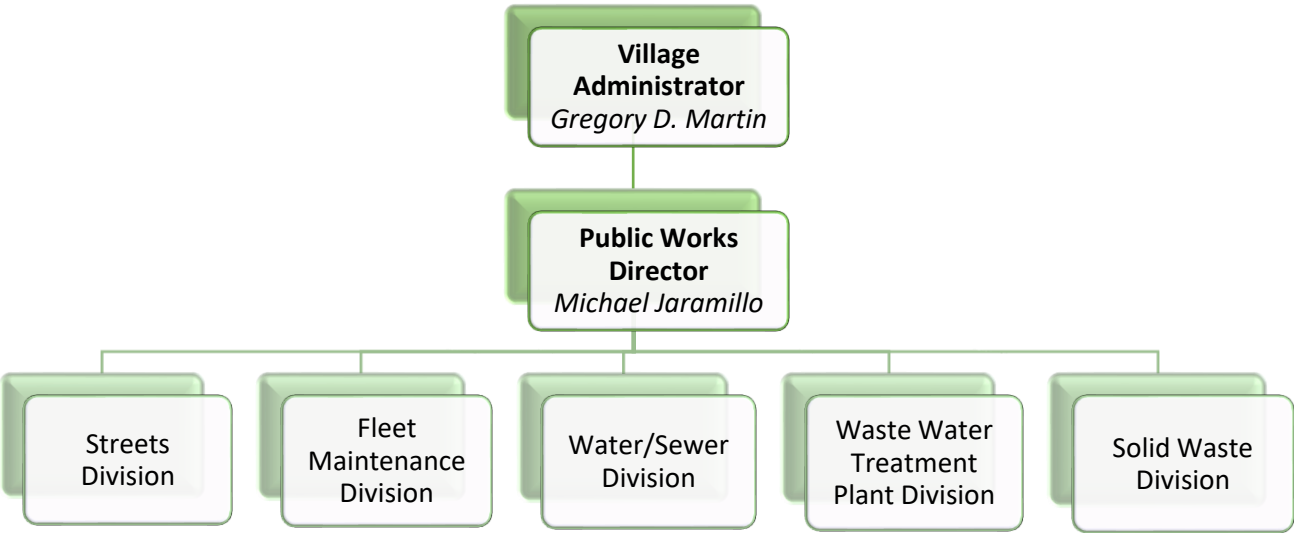
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved	June 30, 2022	Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
11-453-5120	Salaries: Full-Time Positions	\$ 233,418	-	8,915	233,418	100%
Total Salaries and Wages		233,418	-	8,915	233,418	0%
Employee Benefits						
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%
Total Employee Benefits		148,462	-	2,773	148,462	0%
Supplies						
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%
Total Supplies		26,514	-	-	26,514	0%
Contractual Services						
11-453-5420	Attorney Fees	5,000	-	-	5,000	100%
11-453-5440	Other Services	83,000	-	-	83,000	100%
Total Contractual Services		88,000	-	-	88,000	0%
Operating Costs						
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%
Total Operating Costs		37,697	-	336	37,697	0%
Total Code Enforcement Division Expenditures		\$ 534,091	-	12,024	534,091	0%

**STATE OF NEW MEXICO
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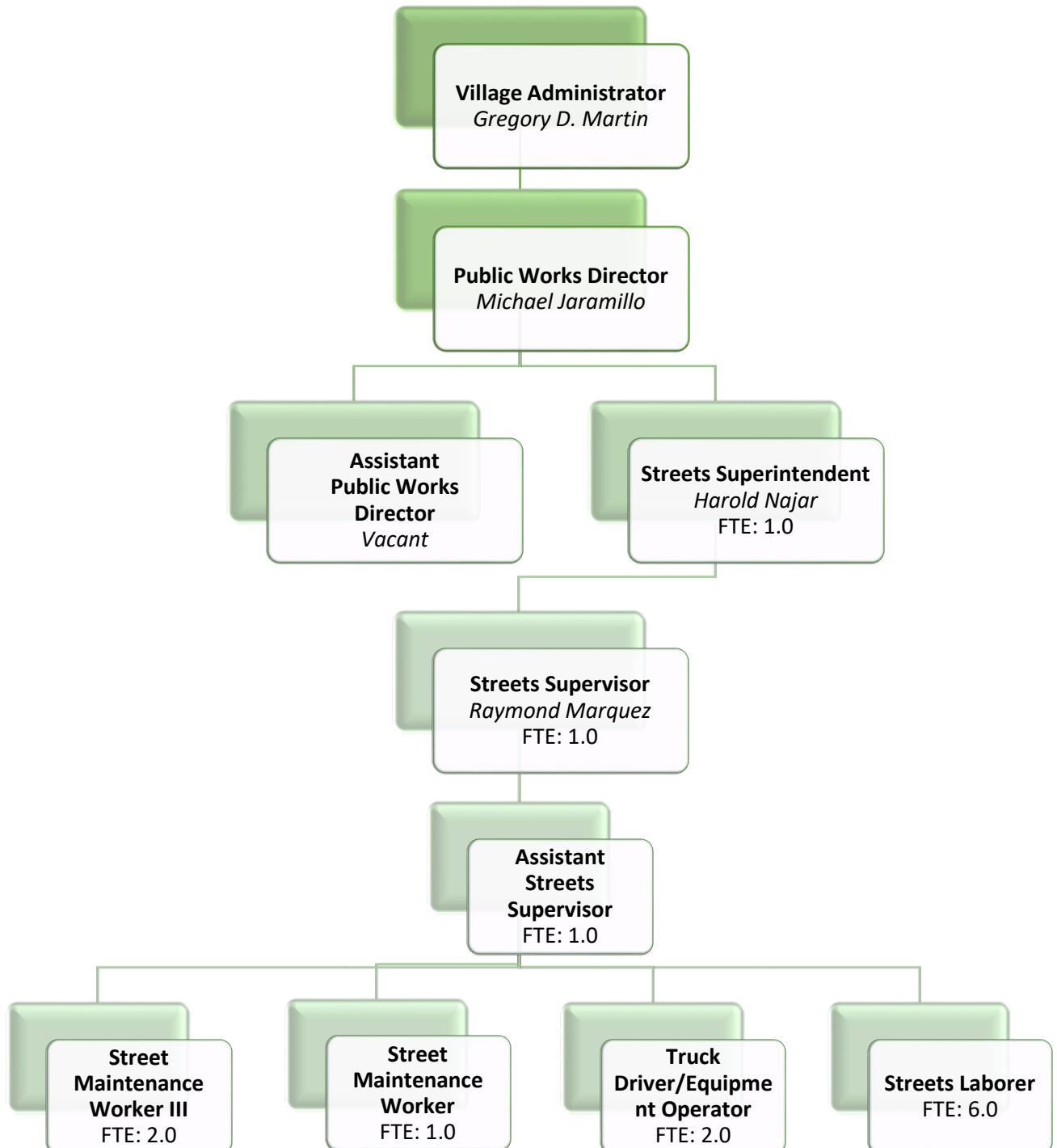
**General Fund (11)
Community Development Department (411)**

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		-	603,187	512,843	(603,187)	-100%
Employee Benefits						
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%
Total Employee Benefits		-	302,369	267,940	(302,369)	-100%
Supplies						
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%
Total Supplies		-	9,036	8,123	(9,036)	-100%
Contractual Services						
11-411-5517	Professional Services	-	160,000	191,142	(160,000)	-100%
11-411-5520	Attorney Fees	-	30,000	14,071	(30,000)	-100%
Total Contractual Services		-	190,000	205,213	(190,000)	-100%
Operating Costs						
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%
Total Operating Costs		-	222,389	153,284	(222,389)	-100%
Capital Purchases						
11-411-5603	Vehicles	-	45,000	37,075	(45,000)	-100%
Total Capital Purchases		-	45,000	37,075	(45,000)	-100%
Total Community Development Dept Expenditures		\$ -	1,371,981	1,184,478	(1,371,981)	-100%

Public Works Department



Streets Division



**STATE OF NEW MEXICO
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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:

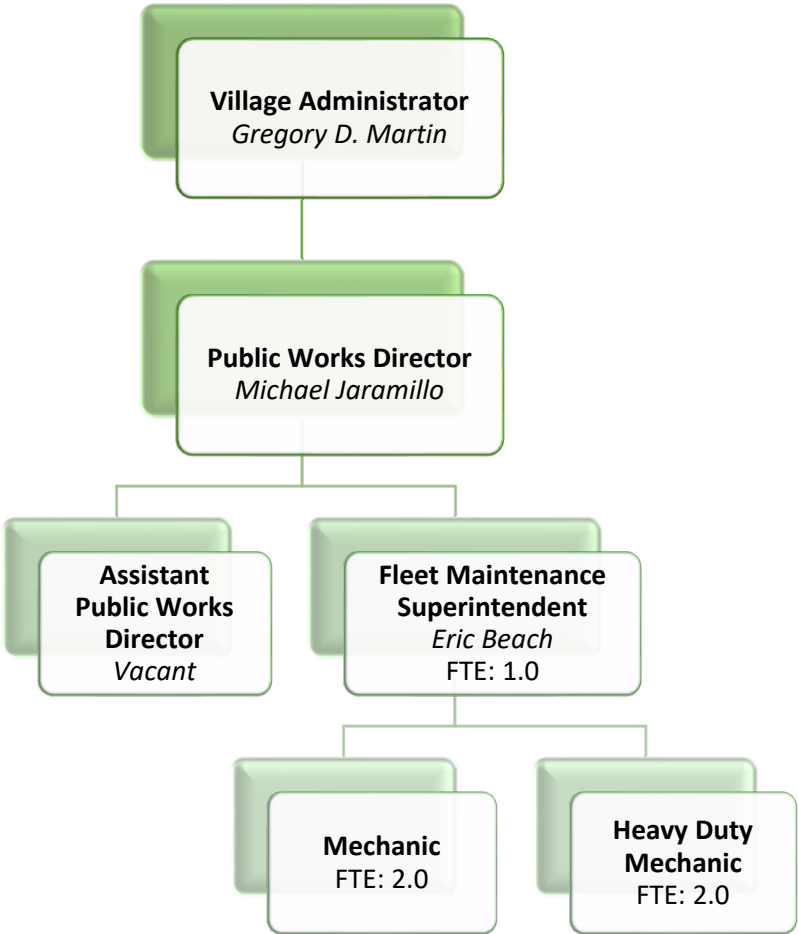
- Utilize Pavement Condition Index (PCI) software in understanding and cataloging current and future roadway conditions.
- Inspect, clean and repair storm water systems prior to failure, loss of property, or life.
- Repair or replace street lights not working within 30 days of Division notification.
- 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
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General Fund (11)
Public Works Department
Streets Division (406)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		522,458	428,277	322,404	94,181	22%
Employee Benefits						
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%
Total Employee Benefits		359,869	247,963	178,298	111,906	45%
Supplies						
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%
Total Supplies		457,600	108,200	104,936	349,400	323%
Contractual Services						
11-406-5410	Professional Services	125,000	74,965	33,325	50,035	67%
11-406-5440	Other Services	2,900	-	-	2,900	100%
Total Contractual Services		127,900	74,965	33,325	52,935	71%
Operating Costs						
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%
Total Operating Costs		367,660	398,893	396,982	(31,233)	-8%
Capital Purchases						
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%
Total Capital Purchases		300,000	1,557,111	315,725	(1,257,111)	-81%
Total Streets Division Expenditures		\$ 2,135,487	2,815,409	1,351,670	(679,922)	-24%

Fleet Maintenance Division



**STATE OF NEW MEXICO
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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	Approved	June 30, 2022	Increase	Increase
		June 30, 2023	June 30, 2022		(Decrease)	(Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		255,458	246,226	290,378	9,232	4%
Employee Benefits						
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%
Total Employee Benefits		152,979	139,332	155,748	13,647	10%
Supplies						
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%
Total Supplies		263,772	54,950	58,359	208,822	380%
Contractual Services						
11-412-5410	Professional Services	6,000	-	-	6,000	100%
11-412-5440	Other Services	2,500	-	-	2,500	100%
Total Contractual Services		8,500	-	-	8,500	100%
Operating Costs						
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%
Total Operating Costs		49,500	352,249	329,823	(302,749)	-86%
Capital Purchases						
11-412-5661	Vehicles	-	55,000	48,202	(55,000)	-100%
11-412-5670	Machinery and Equipment	-	10,476	10,476	(10,476)	-100%
Total Capital Purchases		-	65,476	58,678	(65,476)	-100%
Total Fleet Maintenance Division Expenditures		\$ 730,209	858,233	892,986	(128,024)	-15%

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General Fund (11)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Total General Fund Expenditures		\$ 30,838,440	25,879,910	19,418,997	4,958,530	19%
Transfers In/Out						
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%
Total Transfers In/Out		(10,236,264)	(10,588,059)	(10,354,785)	351,795	-3%
Net Change in Fund Balance		(11,523,241)	(10,766,142)	9,088,850	(757,099)	-8%

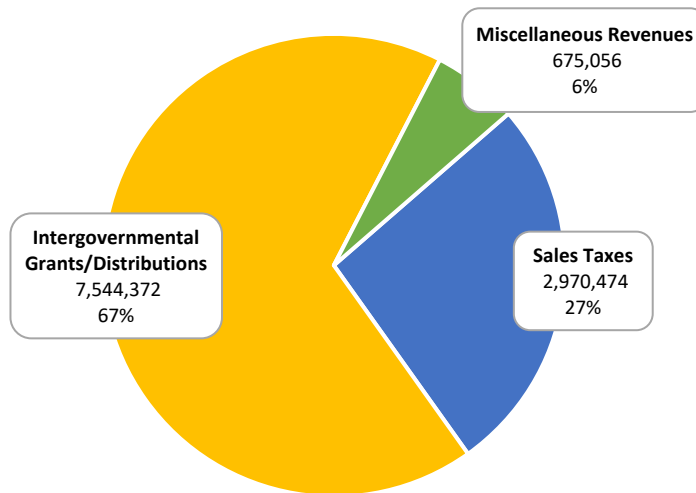
Infrastructure Fund

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.

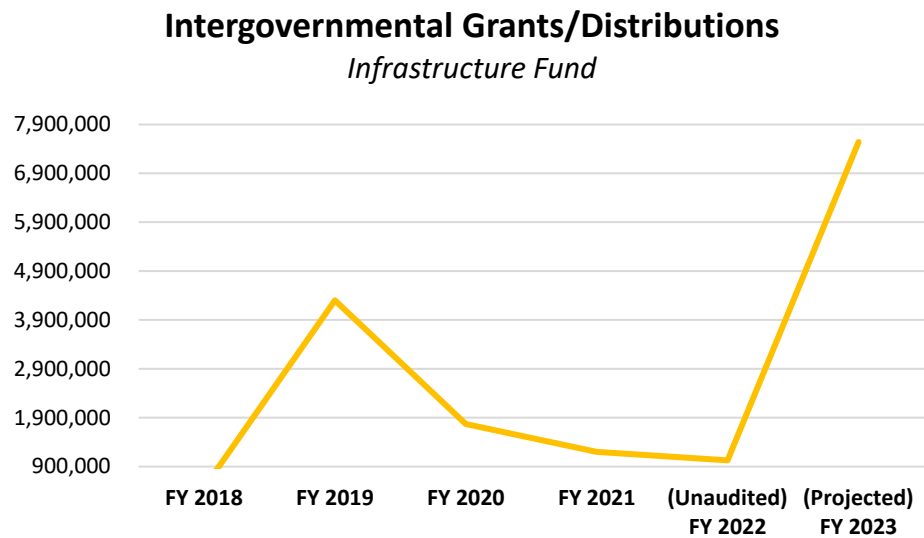
Infrastructure Fund Revenues
(Budgeted Amounts)



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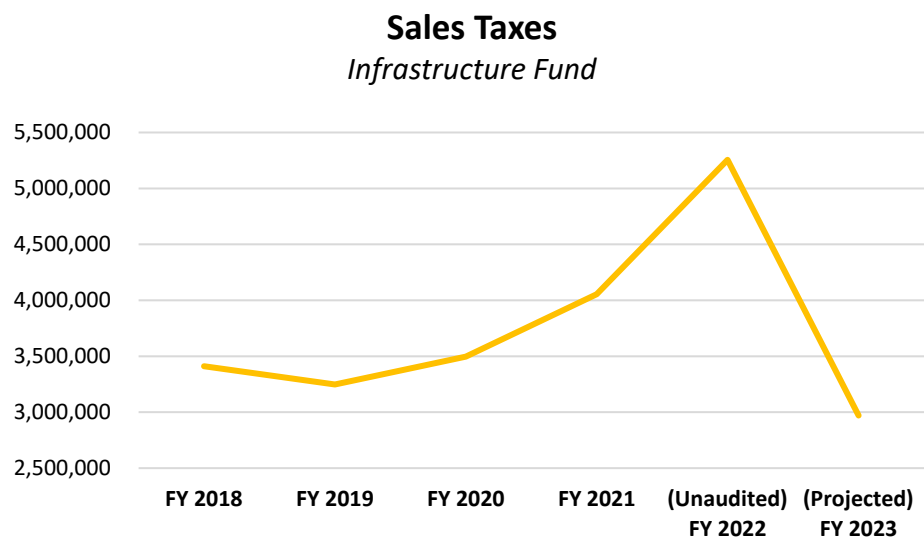
Intergovernmental Grants/Distributions

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:



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:

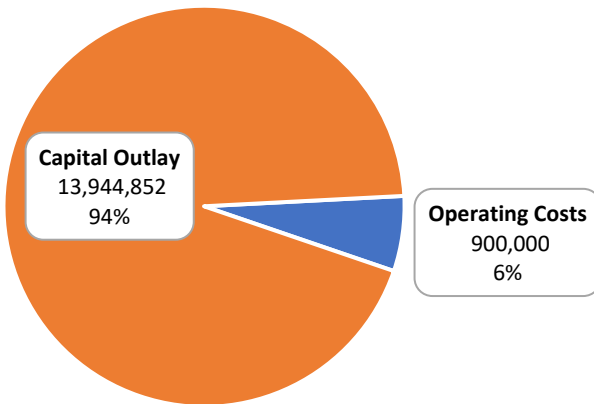


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Infrastructure Fund Expenditures

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.

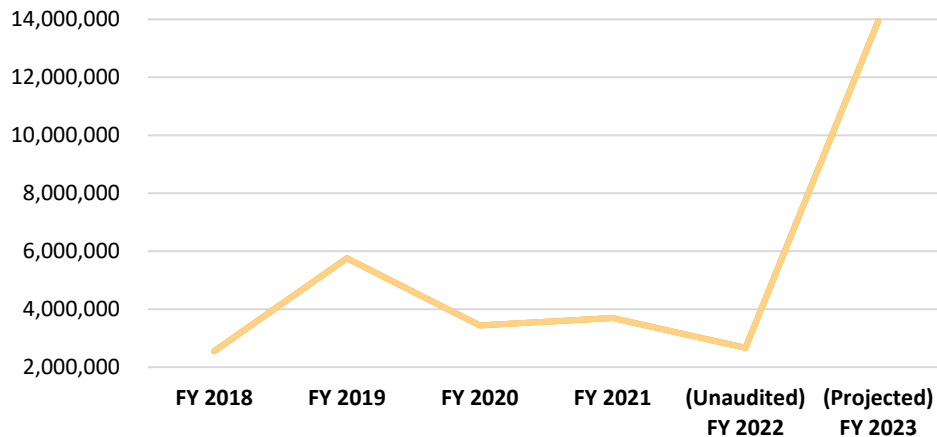
Infrastructure Fund Expenditures
(Budgeted Amounts)



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 June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Revenues					
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!
Total Revenues	11,189,902	11,559,261	6,298,594	(369,359)	-3%
Expenditures					
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%
Total Expenditures	\$ 14,844,852	11,752,565	3,363,834	3,092,287	26%
Transfers					
Transfers In	\$ 1,167,000	-	-	1,167,000	
Transfers Out	(255,820)	(258,720)	(258,720)	2,900	-1%
Total Transfers	\$ 911,180	(258,720)	(258,720)	1,169,900	-452%
Net Change in Fund Balance	\$ (2,743,770)	(452,024)	2,676,040	(2,291,746)	507%

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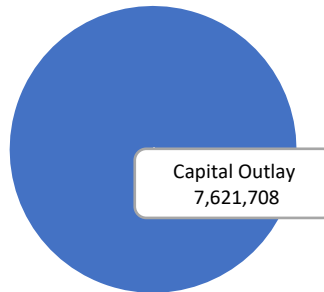
Daniel Fernandez Park Improvements Fund

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:

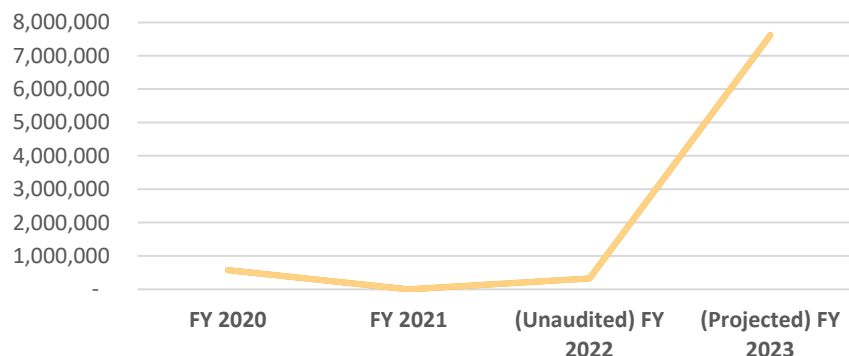
Expenditures
Daniel Fernandez Park Improvements Fund



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

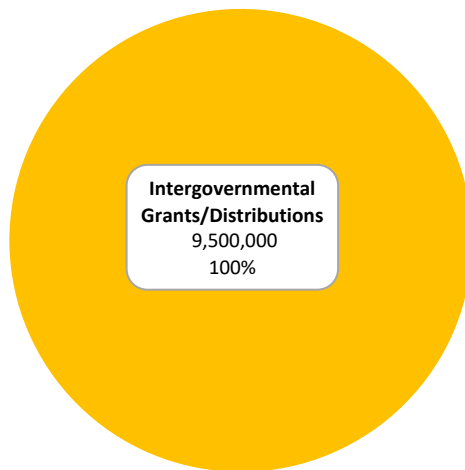
I-25 Interchange Fund

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.

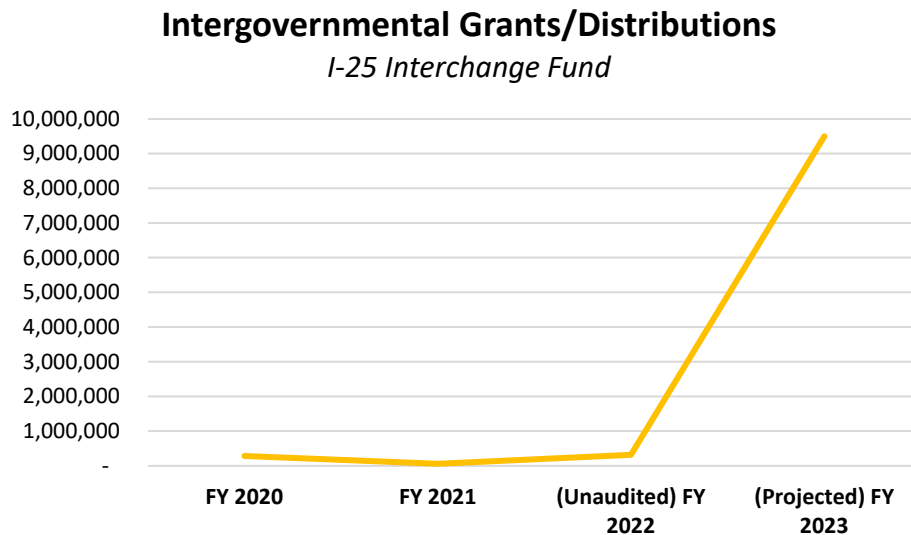
I-25 Interchange Fund Revenues *(Budgeted Amounts)*



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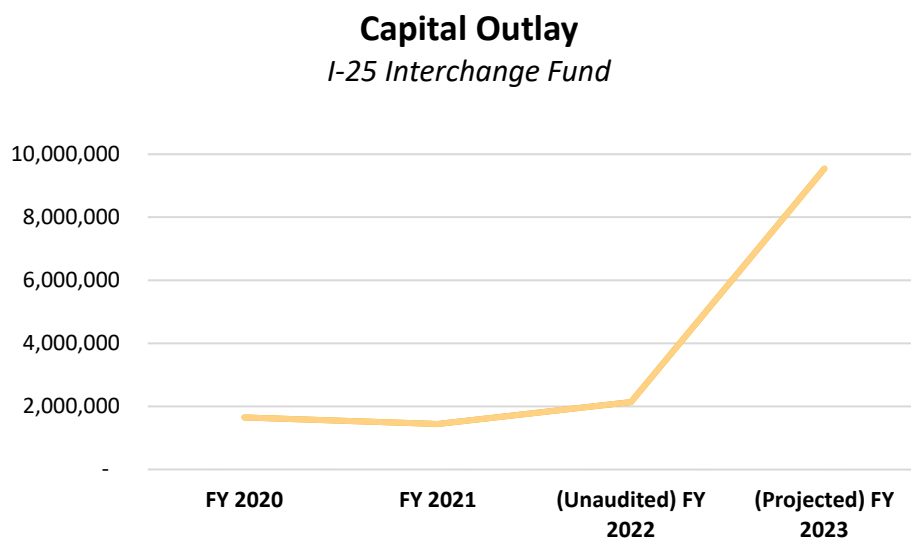
Intergovernmental Grants/Distributions

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:



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:



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I-25 Interchange Fund Summary

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

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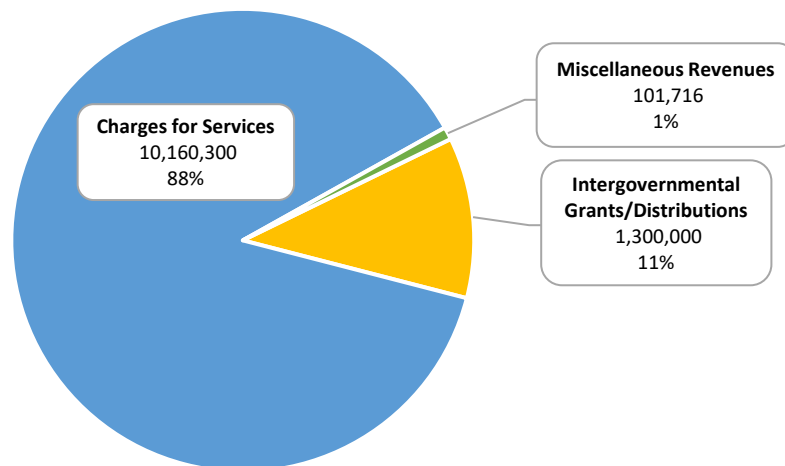
Water/Sewer Fund

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.

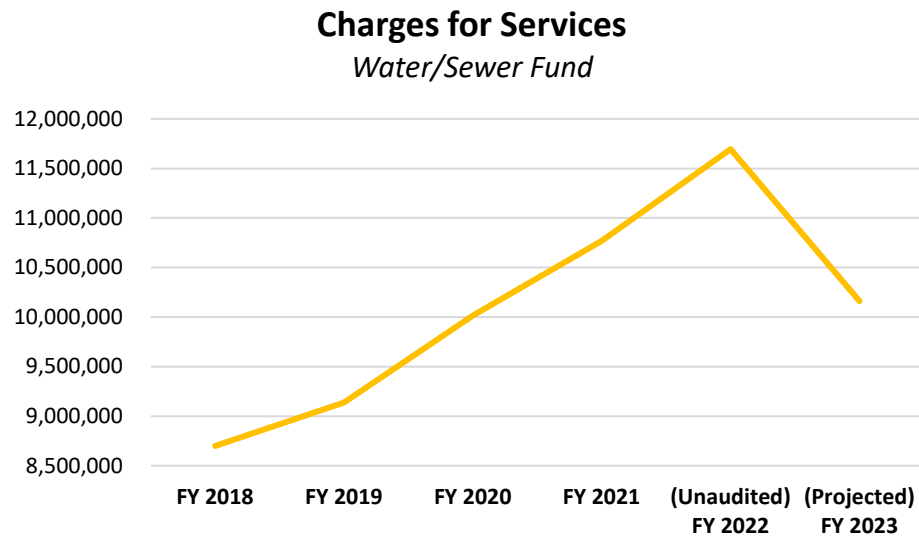
Water/Sewer Fund Revenues
(Budgeted Amounts)



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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:

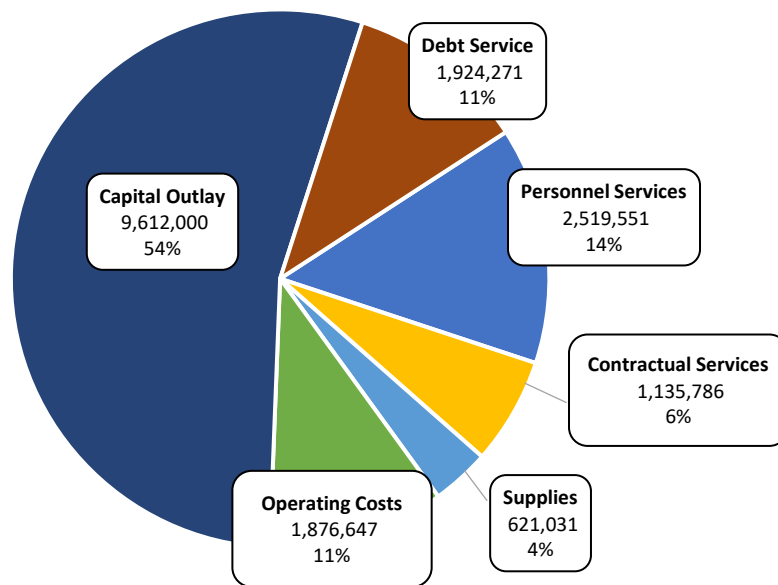


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Water/Sewer Fund Expenditures

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.

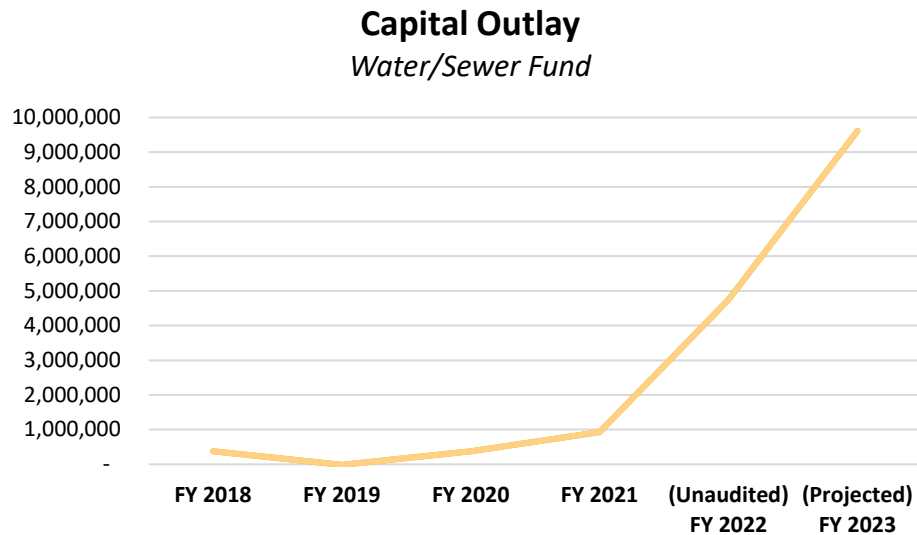
Water/Sewer Fund Expenditures
(Budgeted Amounts)



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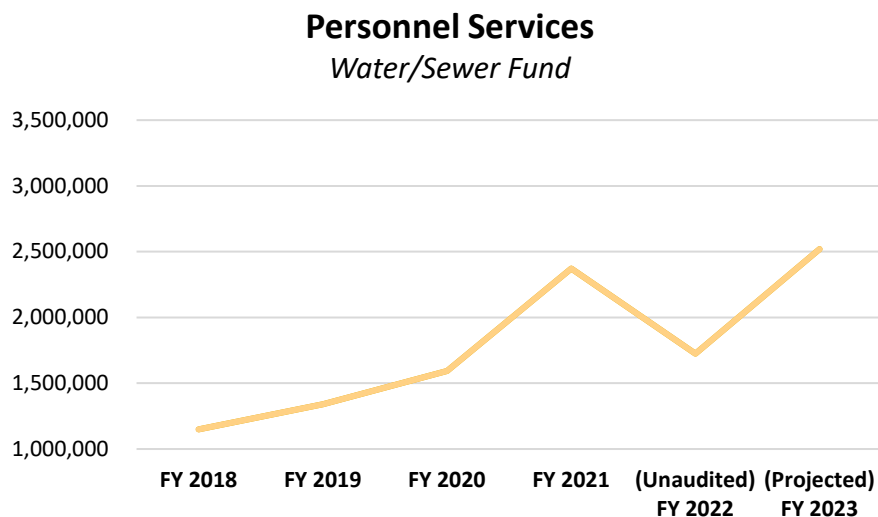
Capital Outlay

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

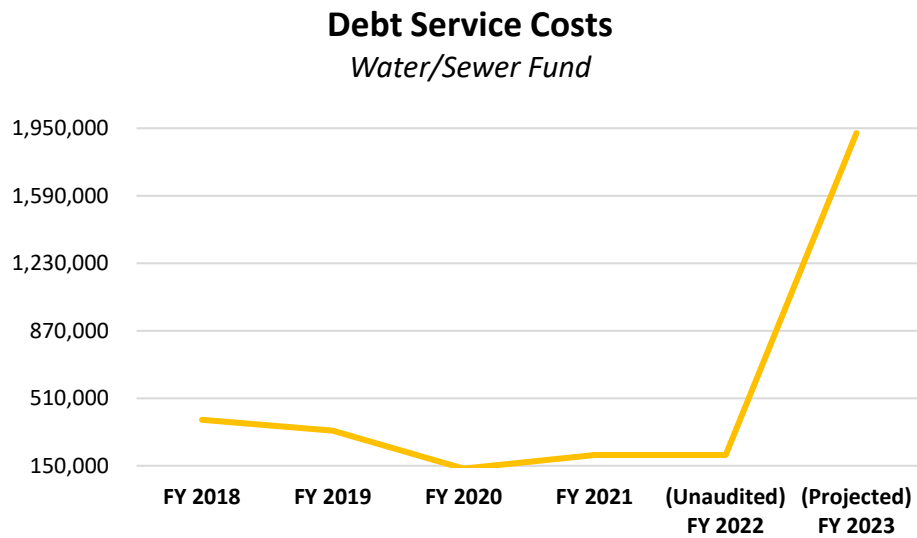
The projected personnel services expenditures in the water/sewer fund are estimated to be \$2,519,551. The historical personnel services expenditures along, with the projected expenditures for FY 2023, is presented below:



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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:

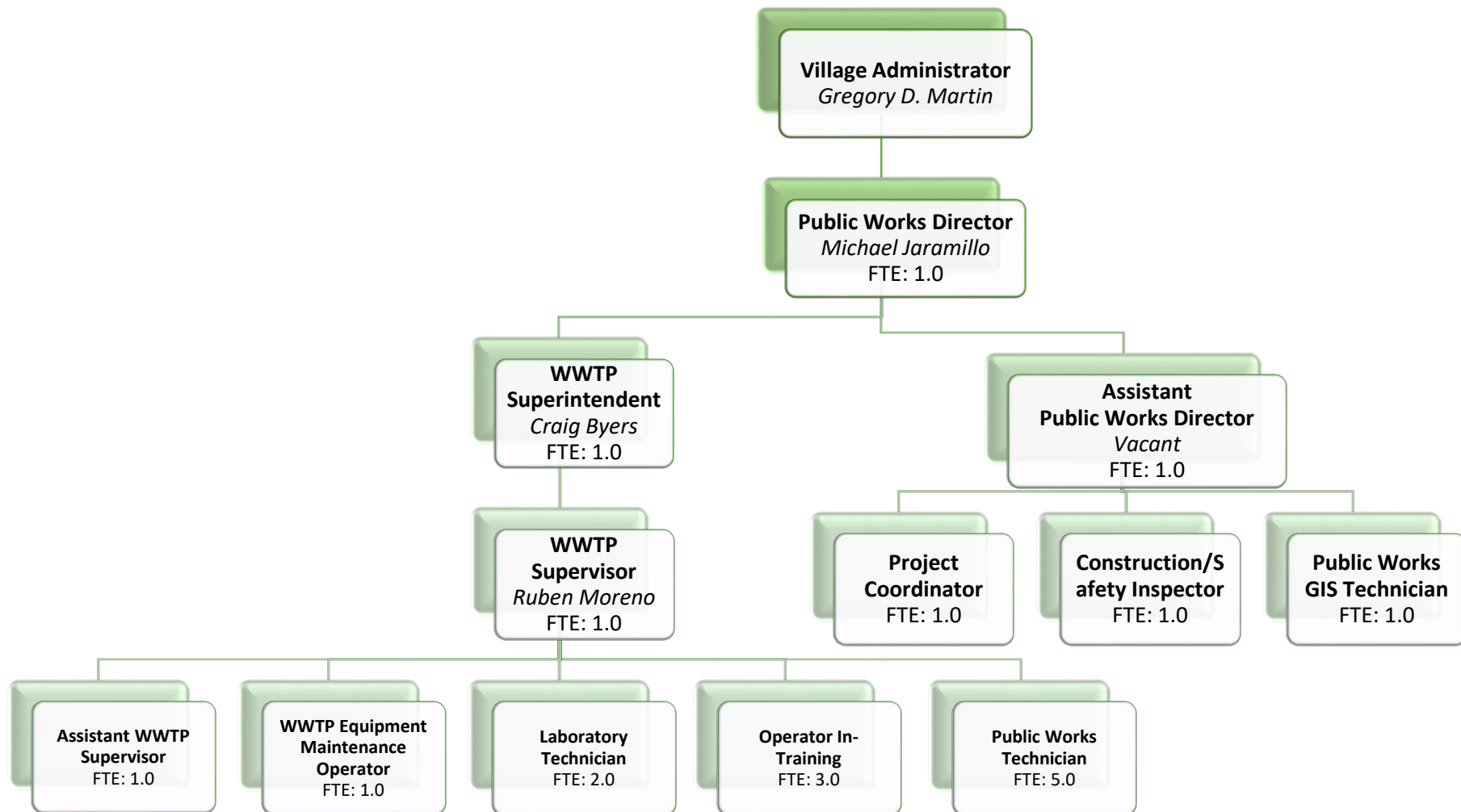


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Water/Sewer Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Revenues					
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%
Total Revenues	11,562,016	15,337,350	12,249,461	(3,775,334)	-25%
Expenditures					
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%
Total Expenditures	\$ 17,689,286	16,168,275	10,819,143	1,521,011	9%
Transfers					
Transfer In	6,102,264	-	-	6,102,264	#DIV/0!
Transfers Out	(183,064)	(420,610)	(420,610)	237,546	-56%
Total Transfers	\$ 5,919,200	(420,610)	(420,610)	6,339,810	-1507%
Net Change in Fund Balance	\$ (208,070)	(1,251,535)	1,009,708	1,043,465	-83%

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**

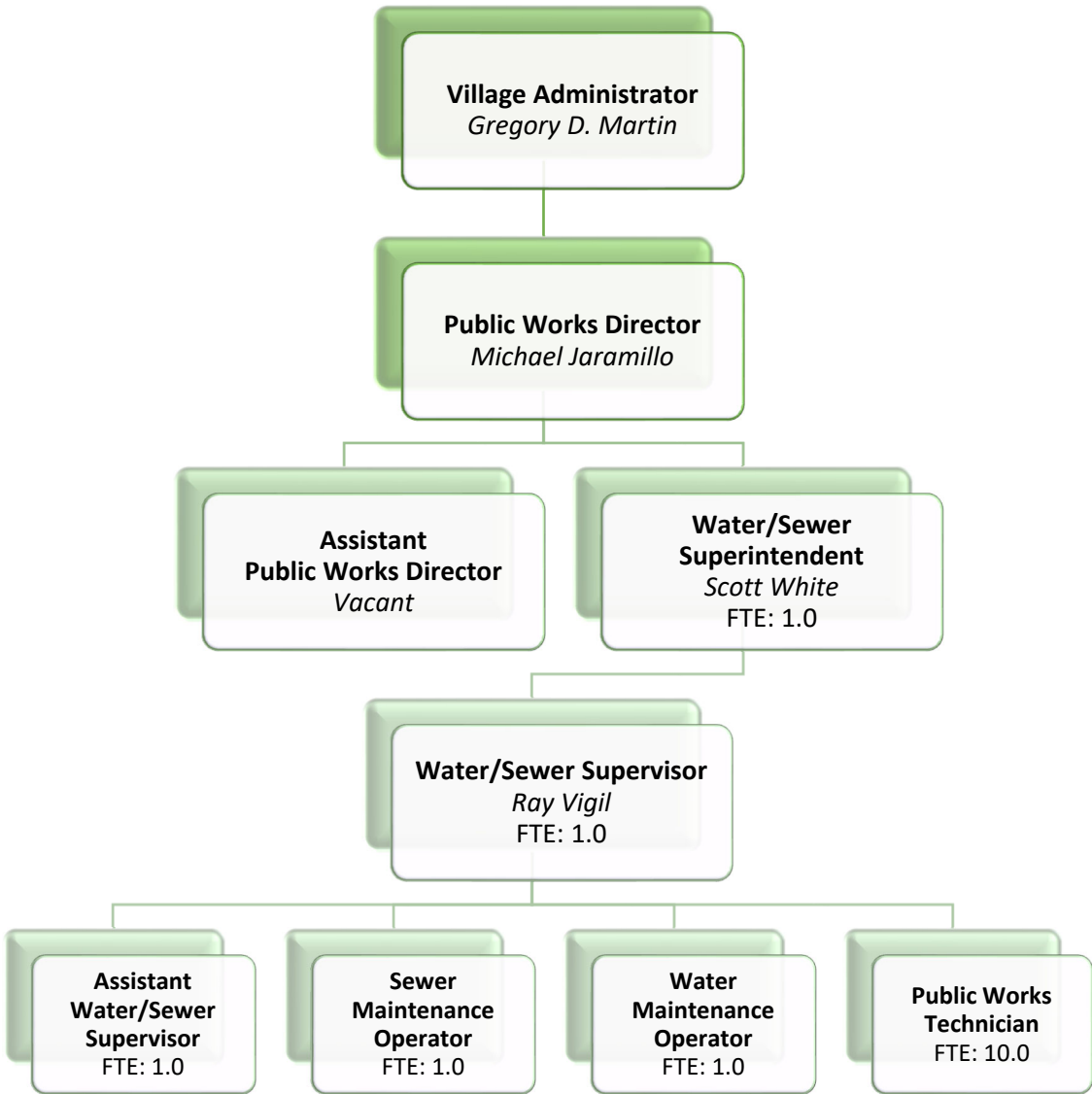
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved		Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
41-421-5120	Salaries: Full-Time Positions	\$ 908,628	825,885	683,963	82,743	10%
41-421-5180	Salaries: Other Wages	2,100	1,500	2,020	600	40%
41-421-5190	Salaries: Overtime	36,000	36,006	36,554	(6)	0%
Total Salaries and Wages		946,728	863,391	722,537	83,337	10%
Employee Benefits						
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%
Total Employee Benefits		539,547	457,785	351,053	81,762	18%
Supplies						
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%
Total Supplies		292,437	201,500	217,252	90,937	45%
Contractual Services						
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%
Total Contractual Services		454,949	24,000	73,960	430,949	1796%
Operating Costs						
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%
Total Operating Costs		757,773	1,173,245	1,506,755	(415,472)	-35%
Capital Purchases						
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%
Total Capital Purchases		692,000	955,272	740,346	(263,272)	-28%

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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
		-			Increase	Increase
		Approved			(Decrease)	(Decrease)
		June 30, 2023	June 30, 2022	June 30, 2022		
Debt Service						
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%
Total Debt Service		981,699	981,698	98,171	1	0%
Total WWTP Division Expenditures		\$ 4,665,133	4,656,891	3,710,074	8,242	0%

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	Approved	June 30, 2022	Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		617,988	523,991	446,895	93,997	18%
Employee Benefits						
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%
Total Employee Benefits		415,288	270,361	218,605	144,927	54%
Supplies						
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%
Total Supplies		328,594	207,500	169,554	121,094	58%
Contractual Services						
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%
Total Contractual Services		680,837	480,000	261,116	200,837	42%
Operating Costs						
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%
Total Operating Costs		1,118,874	1,959,076	1,726,781	(840,202)	-43%

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved	June 30, 2022	Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Capital Purchases						
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%
Total Capital Purchases		8,920,000	7,216,318	4,176,209	1,703,682	24%
Debt Service						
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%
Total Debt Service		942,572	854,138	109,909	88,434	10%
Total Water/Sewer Division Expenditures		\$ 13,024,153	11,511,384	7,109,069	1,512,769	13%
Total Water/Sewer Fund Expenditures		\$ 17,689,286	16,168,275	10,819,143	1,521,011	0%
Transfers In/Out						
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%
Total Transfers In/Out		\$ 5,919,200	(420,610)	(420,610)	6,339,810	-1507%
Net Change in Fund Balance		\$ (208,070)	(1,251,535)	1,009,708	1,043,465	-83%

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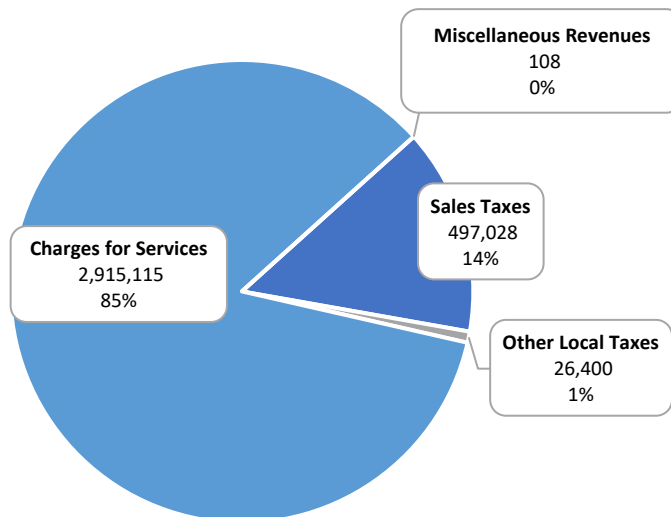
Solid Waste Fund

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.

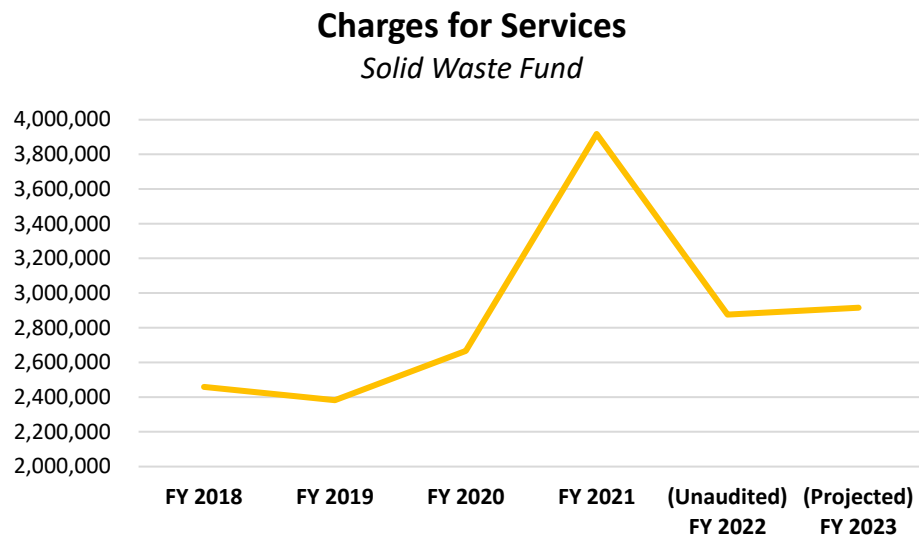
Solid Waste Fund Revenues
(Budgeted Amounts)



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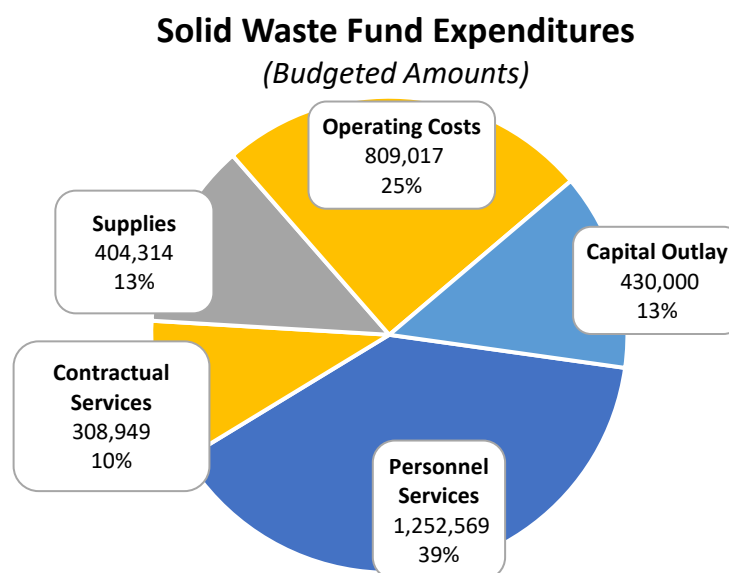
Charges for Services

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

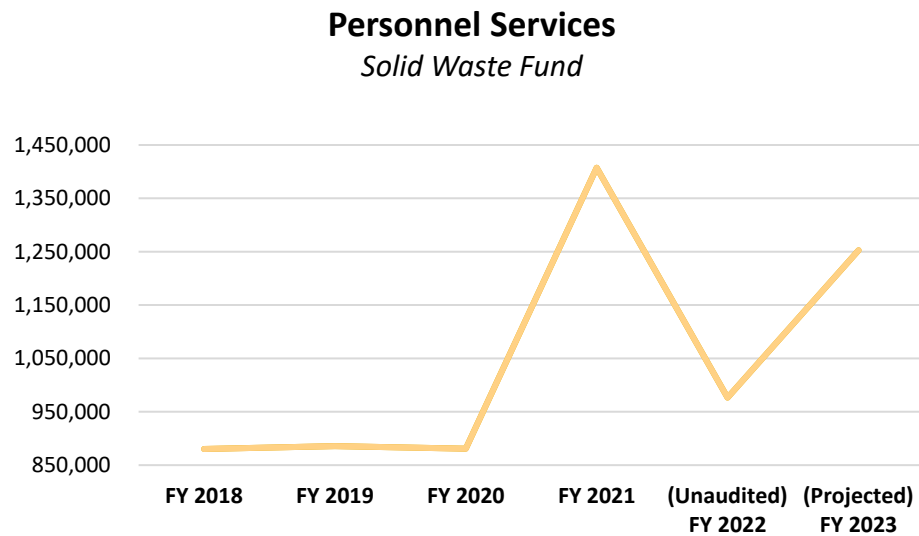
The solid waste fund's budgeted expenditures are projected to be \$3,204,849 and are comprised of personnel services, contractual services, operating costs, capital outlay and supplies. The solid waste fund's primary uses of expenditures are generated from personnel services, operating costs, and capital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



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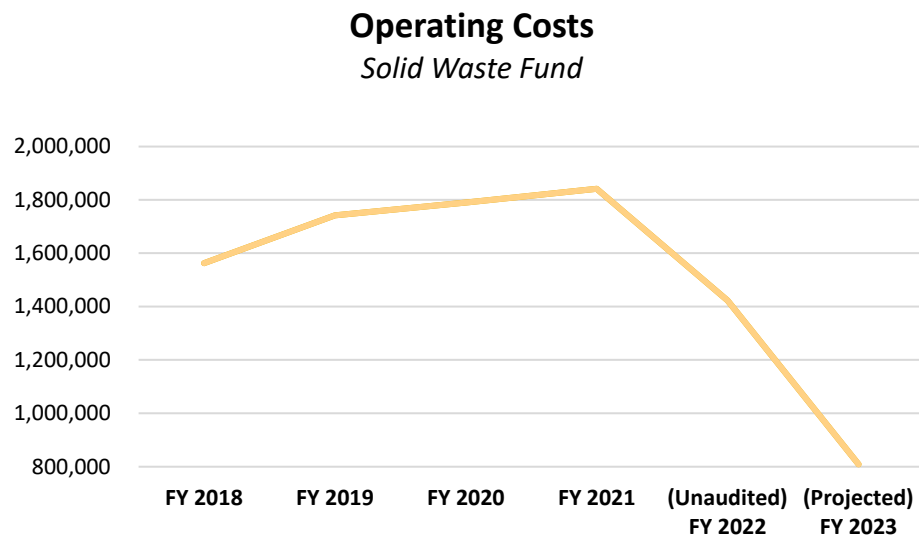
Personnel Services

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

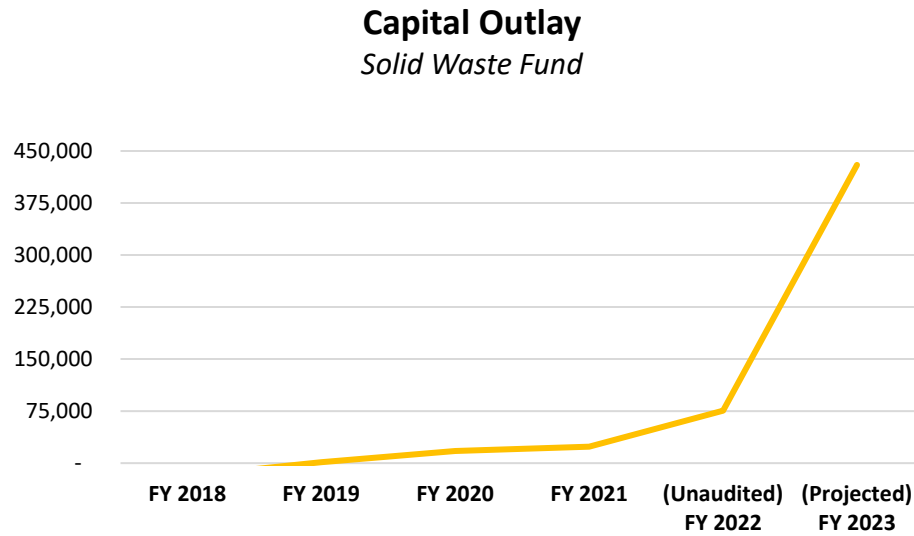
The projected operating costs in the solid waste fund is estimated to be \$809,017. The historical operating costs along with the projected expenditures for FY 2023, is presented below:



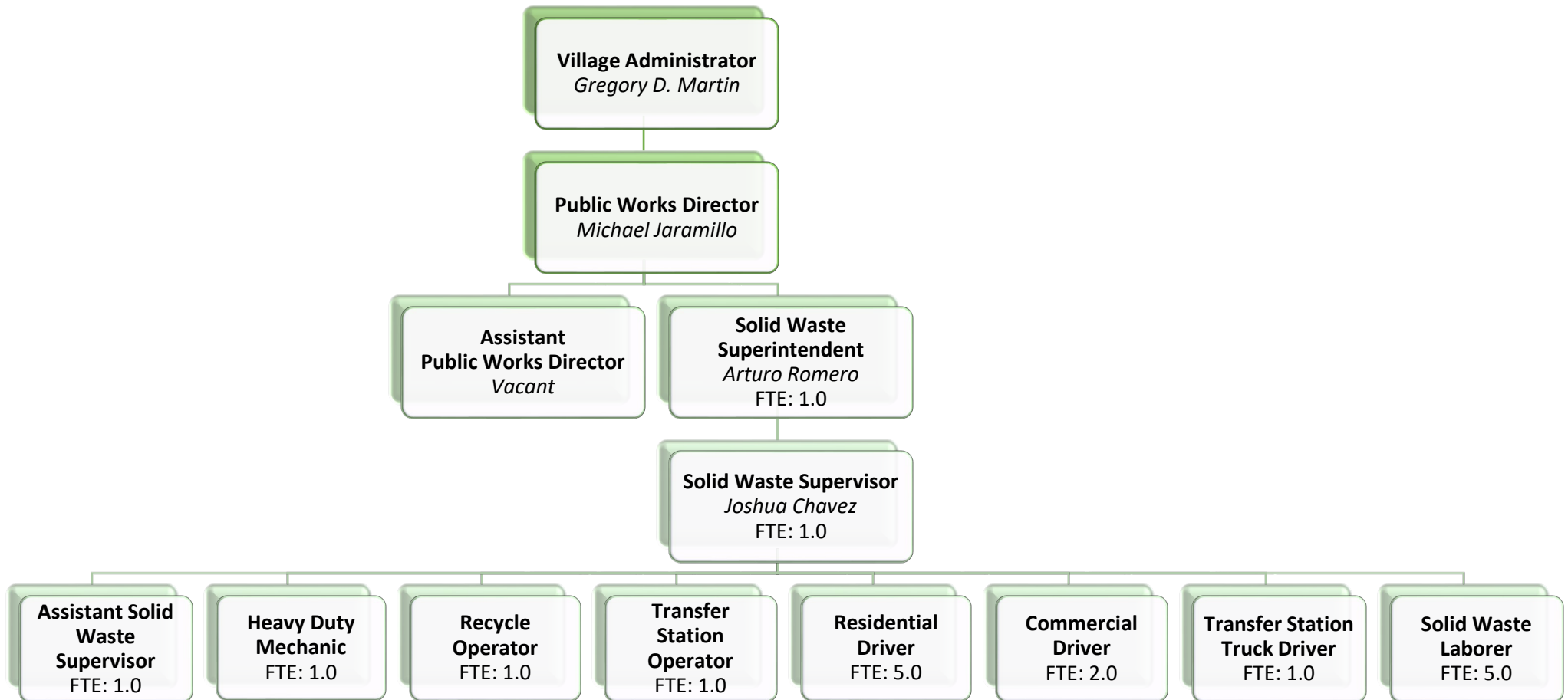
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Capital Outlay

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



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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 June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Revenues					
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%
Total Revenues	3,438,651	3,196,130	3,483,751	242,521	8%
Expenditures					
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%
Total Expenditures	\$ 3,204,849	2,837,761	2,484,395	367,088	13%
Net Change in Fund Balance	233,802	358,369	999,356	(124,567)	-35%

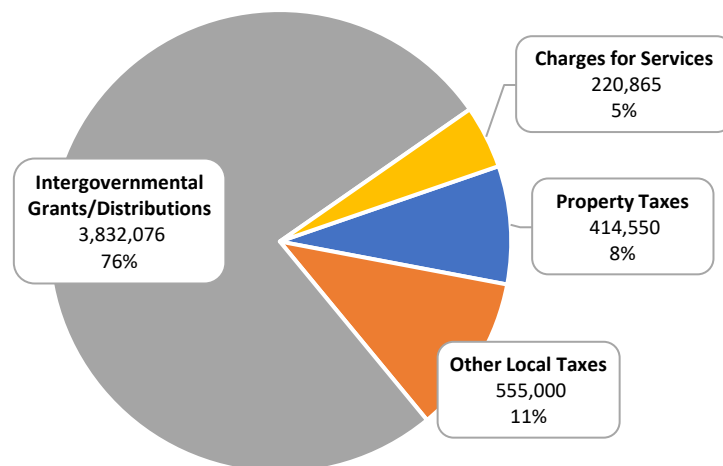
Aggregate Non-Major Funds

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)*

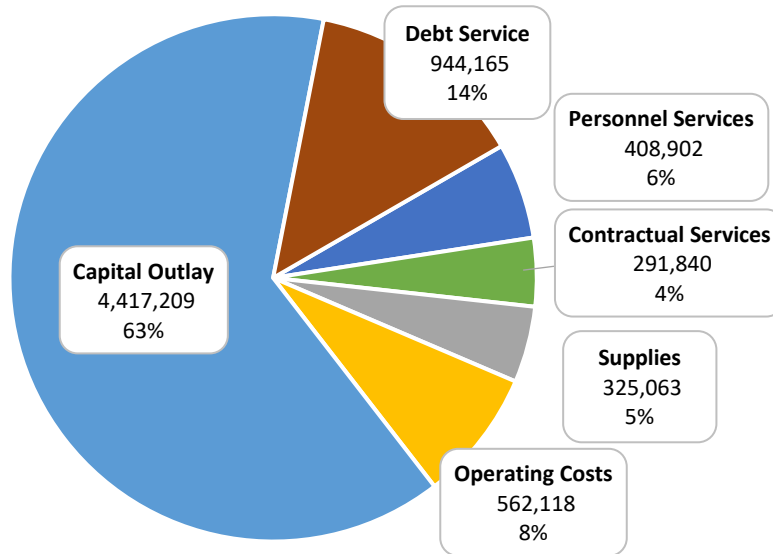


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Aggregate Non-Major Funds Expenditures

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 June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Revenues					
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%
Total Revenues	\$ 5,022,501	5,502,256	4,418,117	(479,755)	-9%
Expenditures					
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%
Total Expenditures	\$ 6,949,297	20,437,331	13,798,505	(13,488,034)	-66%
Transfers					
Transfer In	838,884	4,721,733	4,535,187	(3,882,849)	-82%
Total Transfers	\$ 838,884	4,721,733	4,535,187	(3,882,849)	-82%
Net Change in Fund Balance	\$ (1,087,912)	(10,213,342)	(4,845,201)	9,125,430	-89%

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Local LEDA GRT Fund (15)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Capital Purchases						
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%
Total Capital Purchases		-	6,871,758	5,123,167	(6,871,758)	-100%
Total Local LEDA GRT Fund Expenditures		\$ -	6,871,758	5,123,167	(6,871,758)	-100%
Transfers In/Out						
15-399-4099	Transfer from General Fund	\$ -	2,350,129	2,350,129	(2,350,129)	-100%
Total Transfers In/Out		\$ -	2,350,129	2,350,129	(2,350,129)	-100%
Net Change in Fund Balance		\$ -	(4,521,629)	(2,773,038)	4,521,629	-100%

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Lodgers Tax Fund (16)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Other Taxes						
16-310-4131		\$ 100,000	87,000	123,352	13,000	15%
Total Other Taxes		100,000	87,000	123,352	13,000	15%
Total Lodgers Tax Revenues		100,000	87,000	123,352	13,000	15%
Supplies						
16-400-5370	Lodgers Tax	\$ 1,000	-	-	1,000	100%
Total Supplies		1,000	-	-	1,000	100%
Contractual Services						
16-400-5410	Professional Services	85,000	-	-	85,000	100%
Total Contractual Services		85,000	-	-	85,000	100%
Operating Costs						
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%
Total Operating Costs		5,000	93,000	92,430	(88,000)	-95%
Capital Purchases						
16-411-5650	Buildings and Structures	-	40,000	-	(40,000)	-100%
Total Capital Purchases		-	40,000	-	(40,000)	-100%
Total Lodgers Tax Fund Expenditures		\$ 91,000	133,000	92,430	(42,000)	-32%
Net Change in Fund Balance		\$ 9,000	(46,000)	30,922	55,000	-120%

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Municipal Street Improvement Fund (17)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Other Taxes						
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%
Total Other Taxes		455,000	491,000	405,556	(36,000)	-7%
Investment Earnings						
17-306-4060	Interest Income	5	60	7	(55)	-92%
Total Investment Earnings		5	60	7	(55)	-92%
Total Municipal Street Fund Revenues		455,005	491,060	405,563	(36,055)	-7%
Operating Costs						
17-406-5580	Repairs and Maintenance	\$ 225,000	178,821	124,060	46,179	26%
Total Operating Costs		225,000	178,821	124,060	46,179	26%
Capital Purchases						
17-406-5615	Vehicles	92,000	65,000	-	27,000	42%
17-406-5691	Local Street Improvements	-	1,179	-	(1,179)	-100%
Total Capital Purchases		92,000	66,179	-	25,821	39%
Debt Service						
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%
Total Debt Service		183,065	183,065	183,063	-	0%
Total Municipal Street Fund Expenditures		\$ 500,065	428,065	307,123	72,000	17%
Transfers In/Out						
17-492-6040	Transfer from Water/Sewer Fund	\$ 183,064	60,610	60,610	122,454	202%
Total Transfers In/Out		\$ 183,064	60,610	60,610	122,454	202%
Net Change in Fund Balance		\$ 138,004	123,605	159,050	14,399	12%

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State LEDA Facebook Project Fund (18)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Miscellaneous Revenues						
18-303-4000	State LEDA Revenue	\$ -	-	-	-	100%
Total Miscellaneous Revenues		-	-	-	-	100%
Total State LEDA Facebook Project Fund Revenues		\$ -	-	-	-	100%
Contractual Services						
18-422-5410	Professional Services	-	-	7,950	-	100%
Total Contractual Services		-	-	7,950	-	100%
Capital Purchases						
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%
Total Capital Purchases		-	5,691,588	3,137,616	(5,691,588)	-100%
Total State LEDA Fund Expenditures		-	5,691,588	3,145,566	(5,691,588)	-100%
Net Change in Fund Balance		\$ -	(5,691,588)	(3,145,566)	5,691,588	-100%

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Fire Fund (21)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Intergovernmental Grants/Distributions						
21-305-4006	State Fire Allotment	\$ 297,165	194,253	283,245	102,912	53%
Total Intergovernmental Grants/Distributions		297,165	194,253	283,245	102,912	53%
Investment Earnings						
21-306-4060	Interest Income	5	400	47	(395)	-99%
Total Investment Earnings		5	400	47	(395)	-99%
Total Fire Fund Revenues		\$ 297,170	194,653	283,292	102,517	53%
Supplies						
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%
Total Supplies		150,522	95,463	64,208	55,059	58%
Contractual Services						
21-405-5410	Professional Services	\$ 19,376	-	-	19,376	100%
Total Contractual Services		19,376	-	-	19,376	100%
Operating Costs						
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%
Total Operating Costs		42,124	47,485	35,810	(5,361)	-11%
Capital Purchases						
21-405-5648	Refurbished Fire Truck	-	48,384	-	(48,384)	-100%
Total Capital Purchases		-	48,384	-	(48,384)	-100%
Debt Service						
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%
Total Debt Service		40,797	37,963	40,797	2,834	7%
Total Fire Fund Expenditures		\$ 252,819	229,295	140,815	23,524	10%
Net Change in Fund Balance		\$ 44,351	(34,642)	142,477	78,993	-228%

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Recreation Fund (22)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved	June 30, 2022	Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Charges for Services						
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%
Total Charges for Services		131,250	173,886	202,633	(42,636)	-25%
Total Recreation Fund Revenues		131,250	173,886	202,633	(42,636)	-25%
Supplies						
22-410-5360	Recreational Supplies	\$ 30,000	9,000	8,155	21,000	233%
22-410-5390	Other Supplies	42,787	-	-	42,787	100%
Total Supplies		72,787	9,000	8,155	63,787	709%
Contractual Services						
22-410-5440	Other Services	\$ 40,000	107,650	107,649	(67,650)	-63%
Total Contractual Services		40,000	107,650	107,649	(67,650)	-63%
Operating Costs						
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%
Total Operating Costs		18,463	18,450	18,238	13	0%
Capital Purchases						
22-410-5671	Fitness Center Equipment	-	15,000	11,142	(15,000)	-100%
Total Capital Purchases		-	15,000	11,142	(15,000)	-100%
Total Recreation Fund Expenditures		\$ 131,250	150,100	145,184	(82,637)	-55%
Net Change in Fund Balance		\$ -	23,786	57,449	40,001	168%

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Police Program Fund (23)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Intergovernmental Grants						
23-385-4064	Police Athletic League Grant	\$ -	18,900	-	(18,900)	-100%
Total Intergovernmental Grant Revenues		-	18,900	-	(18,900)	-100%
Miscellaneous Revenues						
23-385-4044	Police Program: Cops for Kids	-	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%
Total Miscellaneous Revenues		-	40,000	29,046	(40,000)	-100%
Total Police Program Fund Revenues		\$ -	58,900	29,046	(58,900)	-100%
Operating Costs						
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%
Total Operating Costs		-	58,900	22,884	(58,900)	-100%
Total Police Program Fund Expenditures		\$ -	58,900	22,884	(58,900)	-100%
Transfers						
23-492-6020	Transfer to LDWI Fund	-	58,147	58,145	(58,147)	-100%
Total Transfers		-	58,147	58,145	(58,147)	-100%
Net Change in Fund Balance		\$ -	58,147	64,307	(58,147)	-100%

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Intergovernmental Grants Fund (24)
Special Revenue Fund

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

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Local Government Correction Fund (26)
Special Revenue Fund

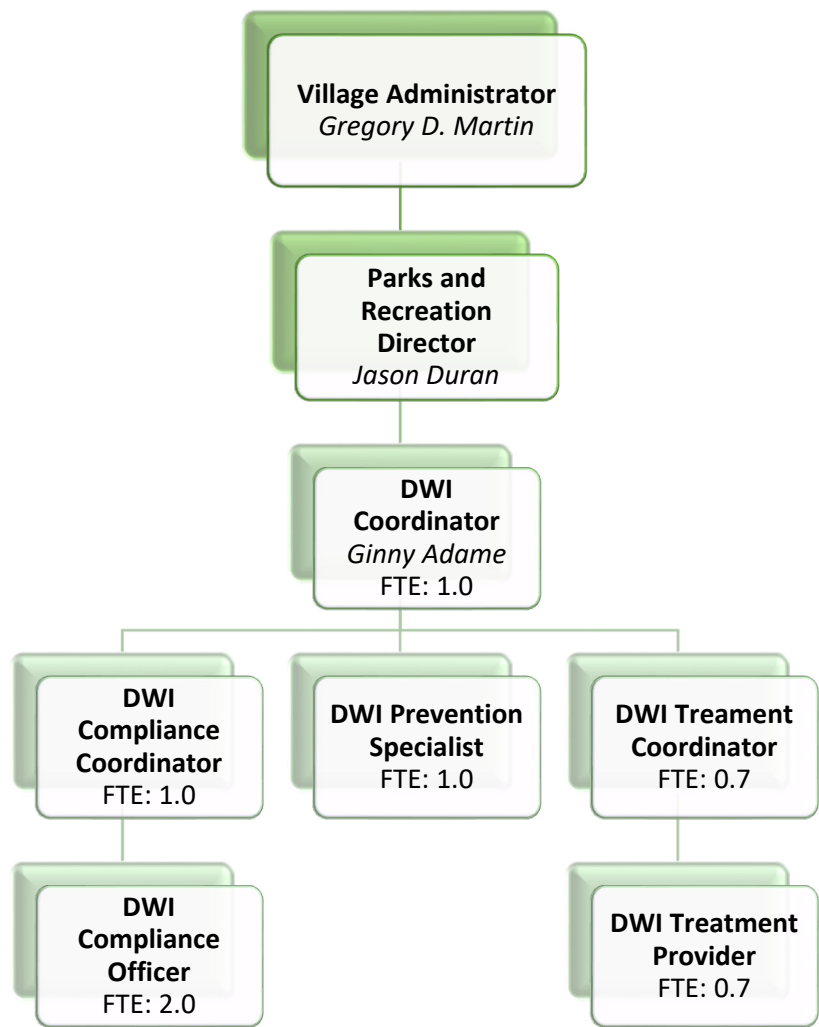
	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Charges for Services					
26-360-4150 Correction Fees	\$ 22,000	20,398	20,398	1,602	8%
Total Charges for Services	22,000	20,398	20,398	1,602	8%
Total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

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Law Enforcement Protection Fund (27)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved		Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
27-305-4006	State Law Enforcement Allotment	\$ 83,000	43,400	43,400	39,600	91%
Total Intergovernmental Grants/Distributions		83,000	43,400	43,400	39,600	91%
Total Law Enforcement Protection Fund Revenues		\$ 83,000	43,400	43,400	39,600	91%
Supplies						
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%
Total Supplies		68,000	43,400	46,235	24,600	57%
Operating Costs						
27-404-5514	Employee Training	7,500	-	-	7,500	100%
27-404-5515	Employee Travel	7,500	-	-	7,500	100%
Total Operating Costs		15,000	-	-	15,000	100%
Total Law Enforcement Protection Fund Expend.		\$ 83,000	43,400	46,235	39,600	91%
Net Change in Fund Balance		\$ -	-	(2,835)	-	100%

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-12th 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 provide 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	Approved		Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
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%
Total Intergovernmental Grants/Distributions		536,936	683,069	715,814	(146,133)	-21%
Charges for Services						
29-385-4010	Program Fees	45,955	19,125	19,425	26,830	140%
29-385-4011	Court Fines	21,660	-	-	21,660	100%
Total Charges for Services Revenues		67,615	19,125	19,425	48,490	254%
Total Local LDWI Fund Revenues		\$ 604,551	702,194	735,239	(97,643)	-14%

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (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%
Total Salaries and Wages		264,011	297,902	285,970	(33,891)	-11%
Employee Benefits						
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%
Total Employee Benefits		144,891	145,508	139,013	(617)	0%
Supplies						
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%
Total Supplies		20,875	28,160	21,731	(7,285)	-26%
Contractual Services						
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%
Total Contractual Services		98,061	131,661	133,543	(33,600)	-26%
Operating Costs						
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%
Total Operating Costs		76,713	98,963	79,930	(22,250)	-22%
Total Local DWI Fund Expenditures		\$ 604,551	702,194	660,187	(97,643)	-14%
Transfers						
29-492-6020	Transfer from Police Program Fund	-	(11,418)	(11,417)	11,418	-100%
Total Transfers		-	(11,418)	(11,417)	11,418	-100%
Net Change in Fund Balance		\$ -	(11,418)	63,635	11,418	-100%

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Emergency Medical Service Fund (39)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Intergovernmental Grants/Distributions					
39-305-4006 EMS Distribution	11,879	11,879	11,879	-	0%
Total Intergovernmental Grants/Distributions	11,879	11,879	11,879	-	0%
Total Emergency Medical Service Fund Revenues	\$ 11,879	11,879	11,879	-	0%
Supplies					
39-405-5313 Field Supplies	\$ 11,879	11,879	11,879	-	0%
Total Supplies	11,879	11,879	11,879	-	0%
Total Emergency Medical Service Fund Expend.	\$ 11,879	11,879	11,879	-	0%
Net Change in Fund Balance	\$ -	-	-	-	100%

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American Rescue Plan Act Fund (61)
Special Revenue Fund

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

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Aquatic Center Fund (32)
Capital Projects Fund

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

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

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

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Sports Complex Improvements Fund (40)
Capital Projects Fund

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

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GRT Revenue Bond 2016 Fund (34)
Debt Service Fund

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

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved		Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Property Taxes						
36-300-4101	Property Taxes: Debt Service	\$ 414,550	464,790	512,899	(50,240)	-11%
Total Property Tax Revenues		414,550	464,790	512,899	(50,240)	-11%
Total 2016 G.O. Bond Fund Revenues		\$ 414,550	464,790	512,899	(50,240)	-11%
Debt Service						
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%
Total Debt Service		464,483	461,683	461,683	2,800	1%
Total 2016 G.O. Bond Fund Expenditures		\$ 464,483	461,683	461,683	2,800	1%
Net Change in Fund Balance		\$ (49,933)	3,107	51,216	(53,040)	0%

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Fiduciary Fund Summary

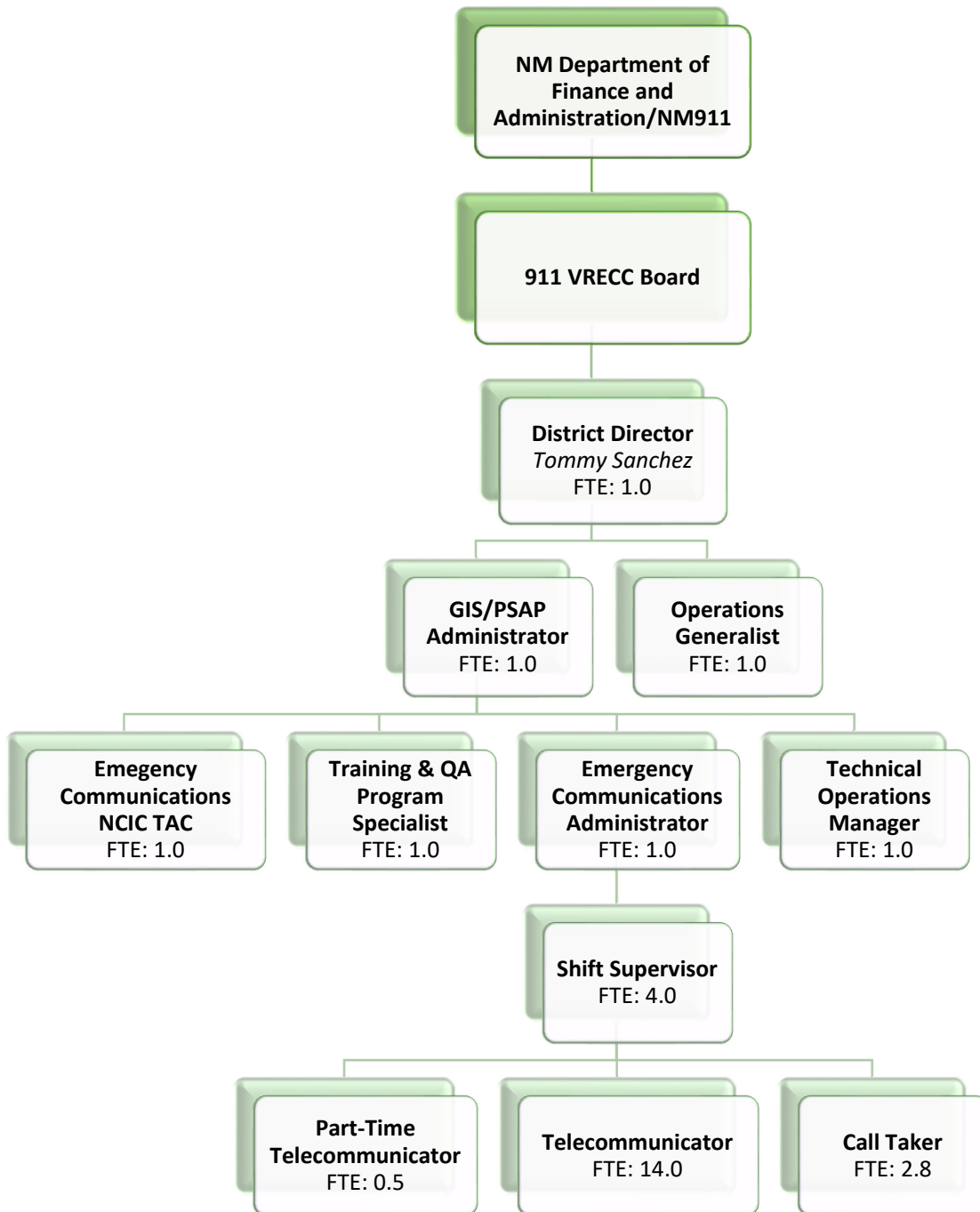
	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Revenues					
Sales Taxes	1,740,000	1,584,000	2,325,441	156,000	10%
Intergovernmental Grants/Distributions	-	254,684	15,175	(254,684)	-100%
Charges 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%
Total Revenues	3,419,518	3,229,209	3,666,290	190,309	6%
Expenditures					
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%
Total Expenditures	\$ 3,065,668	2,998,882	2,288,423	66,786	2%
Net Change in Fund Balance	\$ 353,850	230,327	1,377,867	123,523	54%

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Court Trust Fund (28)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved	Approved		Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Charges for Services						
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%
Total Charges for Services		20,000	24,000	8,996	(4,000)	-17%
Total Court Trust Fund Revenues		\$ 20,000	24,000	8,996	(4,000)	-17%
Operating Costs						
28-402-5590	Other Operating Costs	\$ 20,000	24,000	8,362	(4,000)	-17%
Total Operating Costs		20,000	24,000	8,362	(4,000)	-17%
Total Court Trust Fund Expenditures		\$ 20,000	24,000	8,362	(4,000)	-17%
Net Change in Fund Balance		\$ -	-	634	-	100%
Fund Balance, End of Year		\$ -	1,396	2,030	(1,396)	-100%

Valencia Regional Emergency Communications Center



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**STATE OF NEW MEXICO
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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 June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Sales Taxes						
45-340-4102	Gross Receipts Taxes: E-911	\$ 1,740,000	1,584,000	2,325,441	156,000	10%
Total Sales Taxes		1,740,000	1,584,000	2,325,441	156,000	10%
Intergovernmental Grants/Distributions						
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%
Total Intergovernmental Grants/Distributions		-	254,684	15,175	(254,684)	-100%
Charges for Services						
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%
Total Charges for Services		947,727	777,774	795,780	169,953	22%
Miscellaneous Revenues						
45-370-4014	Miscellaneous Revenue	500	500	1,228	-	0%
Total Miscellaneous Revenues		500	500	1,228	-	0%
Total Regional Dispatch Fund Revenues		\$ 2,688,227	2,616,958	3,137,624	71,269	3%

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Regional Dispatch Fund (45) (Continued)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		30,000	Approved		Increase	Increase
		June 30, 2023	June 30, 2022	June 30, 2022	(Decrease)	(Decrease)
Salaries and Wages						
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%
Total Salaries and Wages		1,201,391	1,183,577	960,753	17,814	2%
Employee Benefits						
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%
Total Employee Benefits		644,211	657,729	440,838	(13,518)	-2%
Supplies						
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%
Total Supplies		272,000	43,500	27,366	228,500	525%
Contractual Services						
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%
Total Contractual Services		199,500	184,500	155,743	15,000	8%
Operating Costs						
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%
Total Operating Costs		409,125	693,196	515,055	(284,071)	-41%
Total Regional Dispatch Fund Expenditures		\$ 2,726,227	2,762,502	2,099,755	(36,275)	-1%
Net Change in Fund Balance		\$ (38,000)	(145,544)	1,037,869	107,544	-74%
Fund Balance, End of Year		\$ (38,000)	766,826	1,950,239	(804,826)	-105%

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Employee Benefit Fund (60)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Approved June 30, 2023	Approved June 30, 2022	June 30, 2022	Increase (Decrease)	Increase (Decrease)
Investment Earnings						
60-306-4060	Interest Income	\$ 2,400	9,375	3,011	(6,975)	-74%
Total Investment Earnings		2,400	9,375	3,011	(6,975)	-74%
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%
Total Miscellaneous Revenues		686,831	542,261	477,389	144,570	27%
Total Employee Benefit Fund Revenues		\$ 689,231	551,636	480,400	144,570	26%
Employee Benefits						
60-530-5562	Health and Medical Premiums	\$ 276,188	166,700	166,700	109,488	66%
Total Employee Benefits		276,188	166,700	166,700	109,488	66%
Total Employee Benefit Fund Expenditures		\$ 276,188	166,700	166,700	109,488	66%
Net Change in Fund Balance		\$ 413,043	384,936	313,700	35,082	9%
Fund Balance, End of Year		\$ 413,043	3,106,197	3,034,961	(2,686,179)	-86%

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Appreciating You Fund (62)
Fiduciary Fund

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

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Police Evidence Fund (64)
Fiduciary Fund

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

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Firefighter Fund (65)
Fiduciary Fund

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

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Cops for Kids Fund (66)
Fiduciary Fund

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

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Schedule of Transfers

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

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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:

<i>Position Title:</i>	<i>Park Ranger II</i>
<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:

<i>Position Title:</i>	<i>Public Safety Aide</i>
<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):

<i>Position Title:</i> 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.
<i>Position Title:</i> 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.
<i>Position Title:</i> 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.
<i>Position Title:</i> 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>	Administrative Assistant
<i>Reclassified Position Title:</i>	Administrative Assistant II
<i>Department/Division:</i>	Fire Department
<i>FTE:</i>	1.0
<i>Old Pay Grade:</i>	E
<i>Reclassified Pay Grade:</i>	G
<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>	Recreation Supervisor
<i>Reclassified Position Title:</i>	Recreation Supervisor
<i>Department/Division:</i>	Parks & Recreation Department/Recreation Division
<i>FTE:</i>	1.0
<i>Old Pay Grade:</i>	J
<i>Reclassified Pay Grade:</i>	K
<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>	Information Technology Manager
<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>	Computer Specialist
<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>	Heavy Duty Mechanic
<i>Department/Division:</i>	Public Works Department/Fleet Maintenance Division
<i>FTE:</i>	1.0
<i>Old Pay Grade:</i>	G
<i>Reclassified Pay Grade:</i>	I
<i>Rationale:</i>	Reclassify existing position. Organizational need for second Heavy Duty Mechanic. Incumbent has necessary skills and qualifications.
<i>Old Position Title:</i>	<i>Fleet Maintenance Supervisor</i>
<i>Reclassified Position Title:</i>	Fleet Maintenance Superintendent
<i>Department/Division:</i>	Public Works Department/Fleet Maintenance Division
<i>FTE:</i>	1.0
<i>Old Pay Grade:</i>	K
<i>Reclassified Pay Grade:</i>	N
<i>Rationale:</i>	Reclassify existing position. Incumbent has necessary skills and qualifications, along with taking on additional duties. Also, to make consistent with other divisions.

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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	-	-
				60,500	-	-	60,500	-	-	60,500	-	-

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
				181,374	2.0	2	174,325	2.0	2	158,000	2.0	2

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
				273,187	5.0	5	249,912	5.0	5	235,373	5.0	5

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
				184,870	5.0	5	172,590	4.7	5	160,984	4.7	5

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
				385,944	6.0	6	269,110	5.0	5	193,093	4.0	4

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
				112,466	2.0	2	107,120	2.0	2	81,552	1.8	2

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
Municipal Court Department Total				189,162	3.0	4	177,405	3.0	4	173,571	3.0	4

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
Police Department Total				3,191,524	51.0	51	2,766,099	48.0	48	2,472,397	46.0	46

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
Fire Department Total				1,771,911	35.0	35	1,480,989	31.0	31	1,202,499	27.0	27

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
				394,716	9.7	10	370,299	9.7	10	350,688	9.7	10

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Budgeted Positions

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
				334,669	9.6	12	310,583	9.6	12	317,620	9.8	12

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
				224,162	5.0	5	176,654	4.0	4	165,714	4.0	4

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
				202,530	5.0	5	187,450	5.0	5	180,897	5.0	5

Parks & Recreation Department Total	1,156,077	29.3	32	1,044,986	28.3	31	1,014,919	28.5	31
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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
				389,405	8.2	9	314,653	7.2	8	293,556	7.2	8

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Budgeted Positions

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
				130,325	3.1	4	124,530	3.1	4	119,936	3.1	4
Library Department Total				519,730	11.3	13	439,183	10.3	12	413,492	10.3	12

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
				267,074	5.0	5	367,246	7.0	7	232,440	5.0	5

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
				66,581	1.0	1	62,338	1.0	1	65,936	1.0	1

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
				233,418	5.0	5	181,243	4.0	4	215,625	5.0	5
Community Development Department Total				567,073	11.0	11	610,827	12.0	12	514,001	11.0	11

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Budgeted Positions

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
				507,458	14.0	14	418,092	11.0	11	321,903	9.0	9

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
				247,208	5.0	5	229,657	5.0	5	223,272	5.0	5
Public Works Department Total				754,666	19.0	19	647,749	16.0	16	545,175	14.0	14
General Fund Total				9,348,484	179.6	185	8,200,795	167.3	173	7,225,556	157.3	163

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				307,420	6.4	7	288,185	6.4	7	271,176	6.4	7

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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
				908,627	19.0	19	825,885	18.0	18	645,112	15.0	15

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
				592,987	15.0	15	492,190	12.0	12	466,274	12.0	12
Water/Sewer Fund Total				1,501,614	34.0	34	1,318,075	30.0	30	1,111,386	27.0	27

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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
Solid Waste Fund Total				741,250	19.0	19	701,200	19.0	19	679,337	19.0	19.0
Village of Los Lunas Total				11,898,768	239.0	245	10,508,255	222.7	229	9,287,455	209.7	216

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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
Regional Dispatch Fund Total				1,137,017	28.3	30.0	1,121,370	28.8	30	1,044,212	27.9	29.0

**STATE OF NEW MEXICO
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Village of Los Lunas Schedule of Insurance

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

**STATE OF NEW MEXICO
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Regional Dispatch Schedule of Insurance

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



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. Runyon, Councilor



Christopher Ortiz, Councilor



Gina Romero, Councilor



Cruz Muñoz, Councilor

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.

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 recoding 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.

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.

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.