

## Village of Los Lunas FY 2024 Final Budget



# VILLAGE OF LOS LUNAS

**FY 2024  
APPROVED BUDGET  
JULY 1, 2023 THROUGH JUNE 30, 2024**



**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, 2022**

*Christopher P. Morill*

Executive Director



July 20, 2023

Honorable Mayor, Village Council and Los Lunas Citizens,

I am pleased to submit the Fiscal Year 2024 Final Budget for the Village of Los Lunas, as approved by the Village Council on July 20, 2023. The approved \$227,033,593 budget includes information demonstrating how the Village will use its resources to deliver superior services and programs, and complete or continue numerous projects, for the benefit of Los Lunas residents, visitors, and businesses.

### **Principal Issues**

Preparing a budget for a full-service municipality is always challenging. As in years past, the Village will continue to prepare and monitor its budget using a careful and conservative approach, in order to meet the needs of our community.

The Los Lunas economy continues to grow. Meta's Los Lunas Data Center, which is operational, and has been under continuous construction and expansion in Los Lunas since 2016, bringing 1,100 skilled trade workers at peak construction, and over 400 operational jobs once completed, as well as Amazon's recently completed fulfillment center, which is expected to be operational in 2024, and bring over 600 new full-time jobs, have both had a significant impact on the local economy. Other industrial, manufacturing, commercial, and residential projects are either completed, underway, or planned for the future, which bodes well for the future of the Los Lunas economy.

Another major project expected to begin construction in 2024 is the new Interstate-25 (I-25) Interchange and East-West Corridor (Los Lunas Boulevard) project in Los Lunas and Valencia County. This regional transportation infrastructure project is anticipated to cost \$220 million, one of the largest in New Mexico! Phase I of the project includes a two (2) lane roadway that will connect I-25 to NM 47 across the valley and the Rio Grande. The new interchange and road will be located about a mile south of NM 6 and will include a new (second) I-25 interchange, a new river bridge—the longest in New Mexico—two major signalized intersections, five minor intersections, a major railroad crossing, and more than a dozen ditch/drain/canal crossings. The FY 2024 budget contains approximately \$149 million to finish the design and start construction of Phase I of the project. Phase 2 of the project, once funded at approximately \$80 million, will add an additional lane in each direction to complete the project. Once completed in its entirety, the new interchange and roadway is expected to relieve traffic congestion on Main Street in Los Lunas by about 40%.

Village staff will continue to monitor and make recommendations regarding how these and many other projects and issues will have an impact on the Village of Los Lunas 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 Fiscal Year 2024 budget was created with the following goals in mind:

- Balance ongoing expenditures with future revenues and limit new reoccurring expenditures.
- Competitively compensate employees relative to market conditions and maintain pay equity in comparable positions internally. To that end, the Village is in the process of completing a Compensation and Classification Study that will be presented to the Mayor and Council as soon as it is completed. Once approved, it will be implemented as soon as possible at the level approved in FY 2024, which is expected to result in a mid-year budget adjustment.
- Continue to offer competitive employee benefits. The FY 2024 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 new Class A Pumper Truck in the Fire Department.
  - Finish constructing second gym and expansion at Daniel Fernandez Recreation Center.
  - Complete improvements at Los Lunas River Park.
  - Complete improvements at Los Lunas Sports Complex.
  - Finish constructing new Parks Maintenance building.
  - Finish design of new proposed Public Library building.
  - Finish 50% design of new proposed Aquatic Center.
  - Finish constructing new addition and solar panels at Streets Maintenance building.
  - Design and construct 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 Main St to Morris Rd.
  - Complete roadway improvements on Otero St, Calle Don Nickolas, Juan De Jesus Rd, Los Morros Rd, Castillo St, Gensen Dr, Carson Dr, Lambros Loop, 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 new multi-use trail from Los Lunas Transportation Center to South Los Lentes Rd.
  - Design and construct Metropolitan Redevelopment Area (MRA) infrastructure improvements at 5-acre Village property east of Los Lunas Transportation Center.
  - Design and construct Phase II of NM 263 infrastructure improvements.
  - Design and construct NM 6 and Sun Ranch Village Rd intersection improvements.
  - Design and construct NM 6 sound barrier wall at Jubilee gated community.
  - Design and construct NM 6 and I-25 interchange operational improvements.



- Design and implement NM 6 traffic mitigation/signalization improvements.
- Continue design and property acquisition for new I-25 Interchange and East-West Corridor (Los Lunas Boulevard).
- Begin construction of new I-25 Interchange and East-West Corridor (Los Lunas Boulevard).
- Finish installation of new water and sewer lines extending to Central New Mexico Rail Park.
- Begin construction of new booster station and 750,000-gallon potable water tank at Central New Mexico Rail Park.
- Construct new water and sewer line extensions, as needed.

### **Budget Highlights**

#### *Revenues*

The Village projects to receive \$211,545,107 in revenues, an increase of \$131,337,965, or 164% from the prior year budget. Major revenue categories are gross receipts taxes, intergovernmental grants/distributions, and charges for services. The largest source of revenue in the FY 2024 budget is intergovernmental grants/distributions associated with the new I-25 Interchange and East-West Corridor (Los Lunas Boulevard) project, which totals \$144,337,214 in revenue, or 68% of total revenues. The second largest source of revenue is from gross receipts taxes (GRT), which is estimated at \$26,718,464, or 13% of total revenues.

#### *Expenditures*

The Village projects to spend \$227,033,593 in expenditures, an increase of \$133,225,128, or 142% from the prior year budget. Major expenditure categories include salaries and wages, employee benefits, and capital outlay. Capital outlay expenditures account for \$186,462,378, or 82% of total expenditures. The new I-25 Interchange/East-West Corridor (Los Lunas Boulevard) project, which totals \$149,183,053 in expenditures, or 80% of total capital outlay. For a complete list of capital outlay expenditures, please see pages 84 through 91 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 2024 Final Budget, and especially for the invaluable assistance of the finance team, Cheryl Cates, finance director, and Vanessa Montoya, 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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Approved Budget  
June 30, 2024**

## **Budget Overview**

The Fiscal Year 2024 Final Budget for the Village of Los Lunas was accepted and adopted by the Village Council on July 20, 2023. 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**

	2024 Annual Plan (\$ millions)	2023 Annual Plan (\$ millions)
Operating	37.5	35.7
Capital	186.5	49.0
Debt Service	3.1	5.9
Total	227.1	90.6

The FY 2024 total expenditure budget of \$227.1, is a 142% 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 2024 operating budget of \$37.5 reflects core program and services delivery costs along with Council initiatives / priorities. These include:

- I-25 Interchange/East-West Corridor (Los Lunas Boulevard) Project
- Quality of Life Improvements
- Evaluate and Improve the Infrastructure Needs of the Village
- Economic Development
- Personnel

The combined capital funding is allocated to the I-25 Interchange/East-West Corridor (Los Lunas Boulevard) Project, construction of additional turn lanes at the I-25/NM6 interchange, improvements to the Daniel Fernandez Memorial Park, NM 314 bike and pedestrian trails with lights and landscaping along with water/sewer improvements. The FY 2024 Final Capital Budget is \$186.5 million, representing 82% of the consolidated budget.

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**Budget Revenue Summary**

	2024 Annual Plan (\$ millions)	Percentage
Sales Tax	26.7	12%
Property Tax	3.9	2%
Intergovernmental Grants/Distribution	163.1	77%
Charges for Services	14.6	7%
Other	3.2	2%
<b>Total</b>	<b>211.5</b>	

**Sales Tax Revenue.** The State of New Mexico Taxation and Revenue Department levies a gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico. The Village of Los Lunas continues to take a conservative approach in estimating revenues in an effort to minimize the impact on Village operations should the economy not perform to the extent needed to provide services to Village citizens.

The revenues and expenditures identified in the FY 2024 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 Village's core principles.

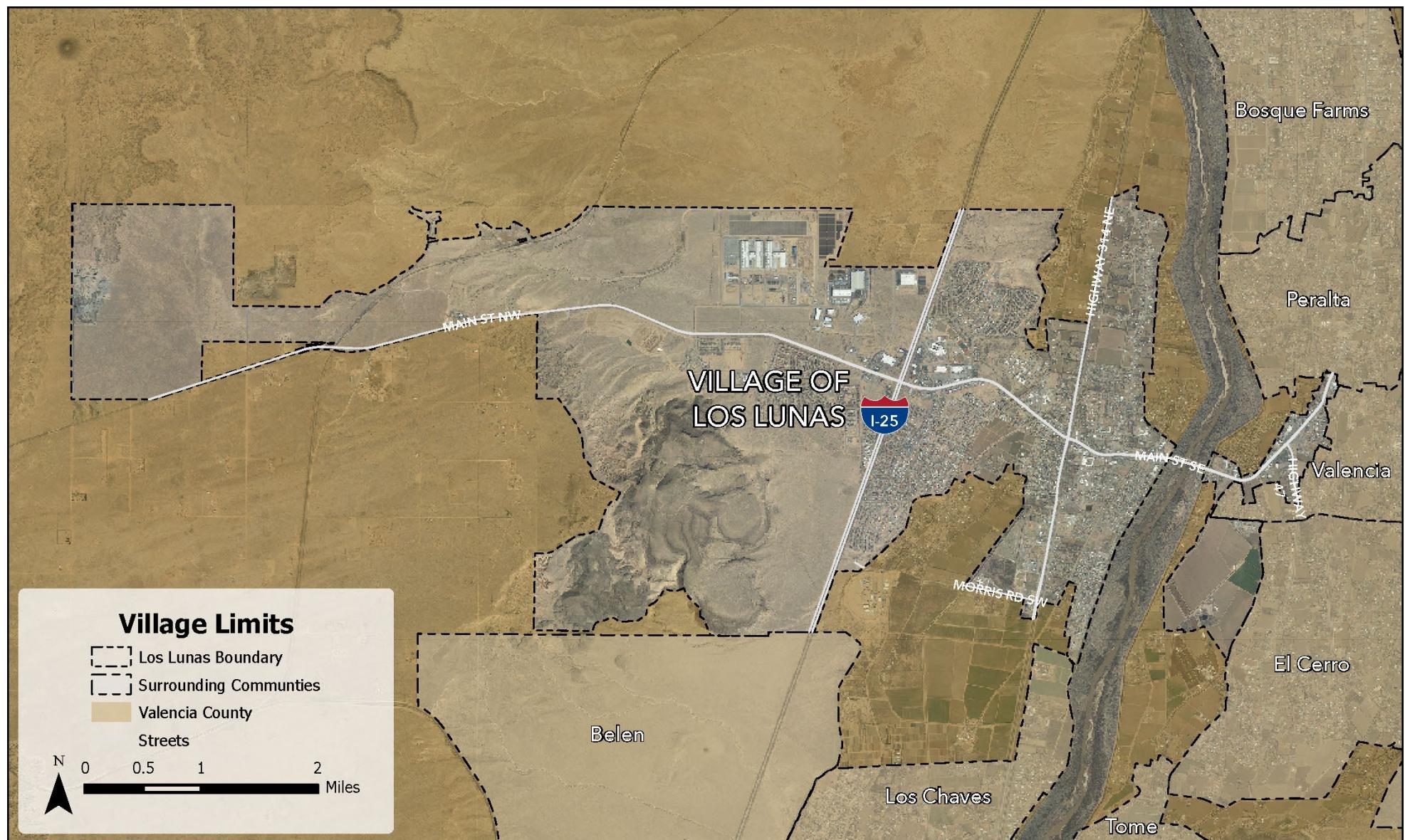
**Cash Reserves**

In accordance with New Mexico State Statutes, the Village will maintain a general fund cash balance of at least 1/12 (8.33%) of budgeted expenditures. This policy ensures that the Village will maintain adequate fund balances and reserves in order to:

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

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## Village Limits Map



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**Cultural & Economic History of Los Lunas**



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

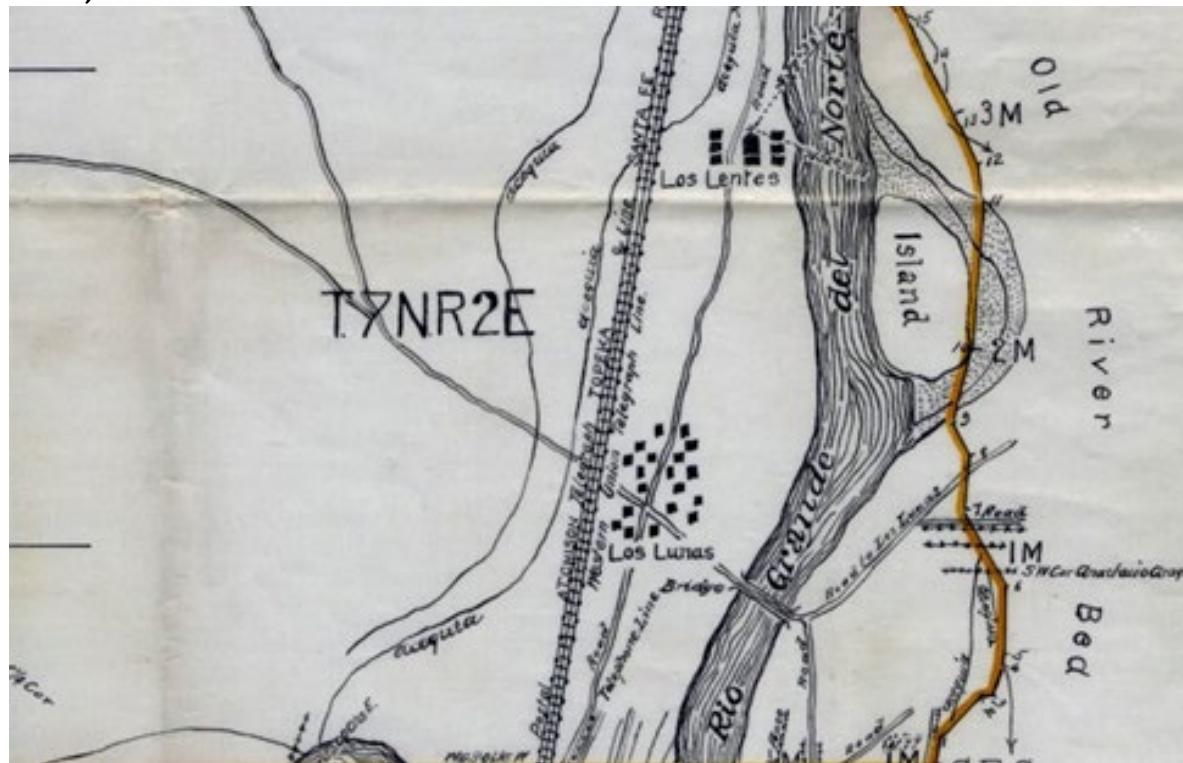
**Origin of the Name**

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

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

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

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

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

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

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

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

**Mexican Rule (1821 – 1846)**

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

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

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

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

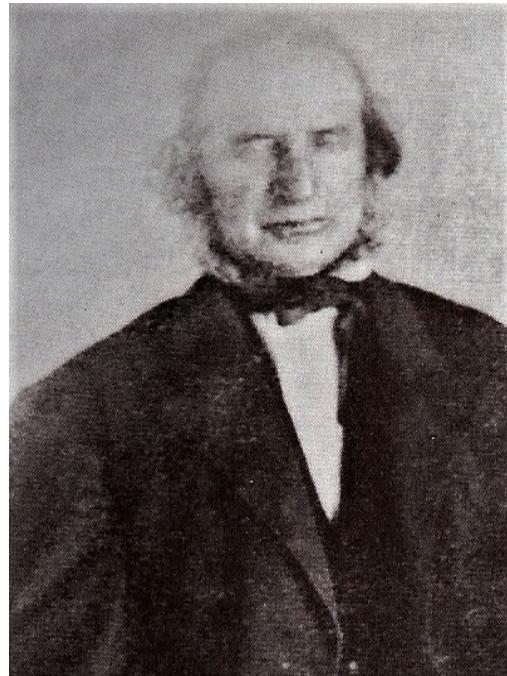
The 1849 gold strike in California offered a new opportunity to New Mexico sheep ranchers. While the trails to California were less developed and plagued with hostile native attacks, rumors of food shortages

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

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

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



**Military Occupation Feeds Mercantile Capitalism**

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

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

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

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

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



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

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

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

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

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**Wool Industry & the Railroad**

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

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

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

**Twentieth Century**

**Statehood**

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

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



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

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**Route 66 Leads to Incorporation**

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

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



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

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

**Continued Growth & Recent Economic Development**

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

Los Lunas has a strong agricultural tradition that predates its incorporation, and agriculture continues to define the local character if not a significant contributor to the local economy. Since approximately 2000,

the Village has been able to diversify its local economy with a range of services and employers locating in Los Lunas. The Wal-Mart Distribution Center arrived in 1998 which was followed by a Wal-Mart Super

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

2016 brought the Village two major developments that created jobs and further changed the economy of central New Mexico. The first development was the announcement that Meta (formerly 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, which is expected to be operational in 2024, creating over 600 new full-time jobs.



*UNMVC Workforce Training Center*

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

As one reviews the history of Los Lunas one detects a pattern that has signified economic stability. Each century, and each decade there are leaders that step up to focus on the economic development of the

area. They realized that if they want a better quality of life for themselves and future generations, they need to raise everyone up. These leaders built relationships and worked together to strengthen the

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community to bring the resources that improved the quality of life for the residents of Los Lunas, and beyond.

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

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**Demographics**

**Snapshot of Los Lunas**

Date of Incorporation	August 7, 1928
Form of Government	Mayor/Council
FY 2024 Budget	\$227,044,266
Number of Village Employees (FTE)	247
Land Area (Square Miles)	20
Population	17,072
Population per Square Mile	853.6

**Race**

Hispanic or Latino	10,288	Under 5 years	1,347
White	14,635	5 years to 18 years	3,538
American Indian or Alaska Native	1,121	19 years to 64 years	9,133
Black or African American	424	65+ years	3,054
Asian	344	Total	17,072
Hawaiian & Other Pacific Islander	13		
Other	2,496	Median age	38.7

**Sex**

Male	8,869
Female	8,203

**Housing**

Housing Units	6,765	Persons per Household	2.77
Homeownership Rate	76.5%	Median Household Income	\$65,617
Multi-Unit Housing	494	Per Capita Personal Income	\$28,119
Median Value of Owner Occupied	\$173,500	Person Below Poverty Level	10.3%

**Workforce**

Labor Force	7,208	High School Grad	3,432
Employment	6,857	Bachelor's degree or higher	2,744
Unemployment Rate	2.5%	School Enrollment (3 years and over)	4,048

**Households**

Persons per Household	2.77
Median Household Income	\$65,617
Per Capita Personal Income	\$28,119
Person Below Poverty Level	10.3%

**Education**

Source: U.S. Census Bureau 2021 ACS 5 Year Estimates

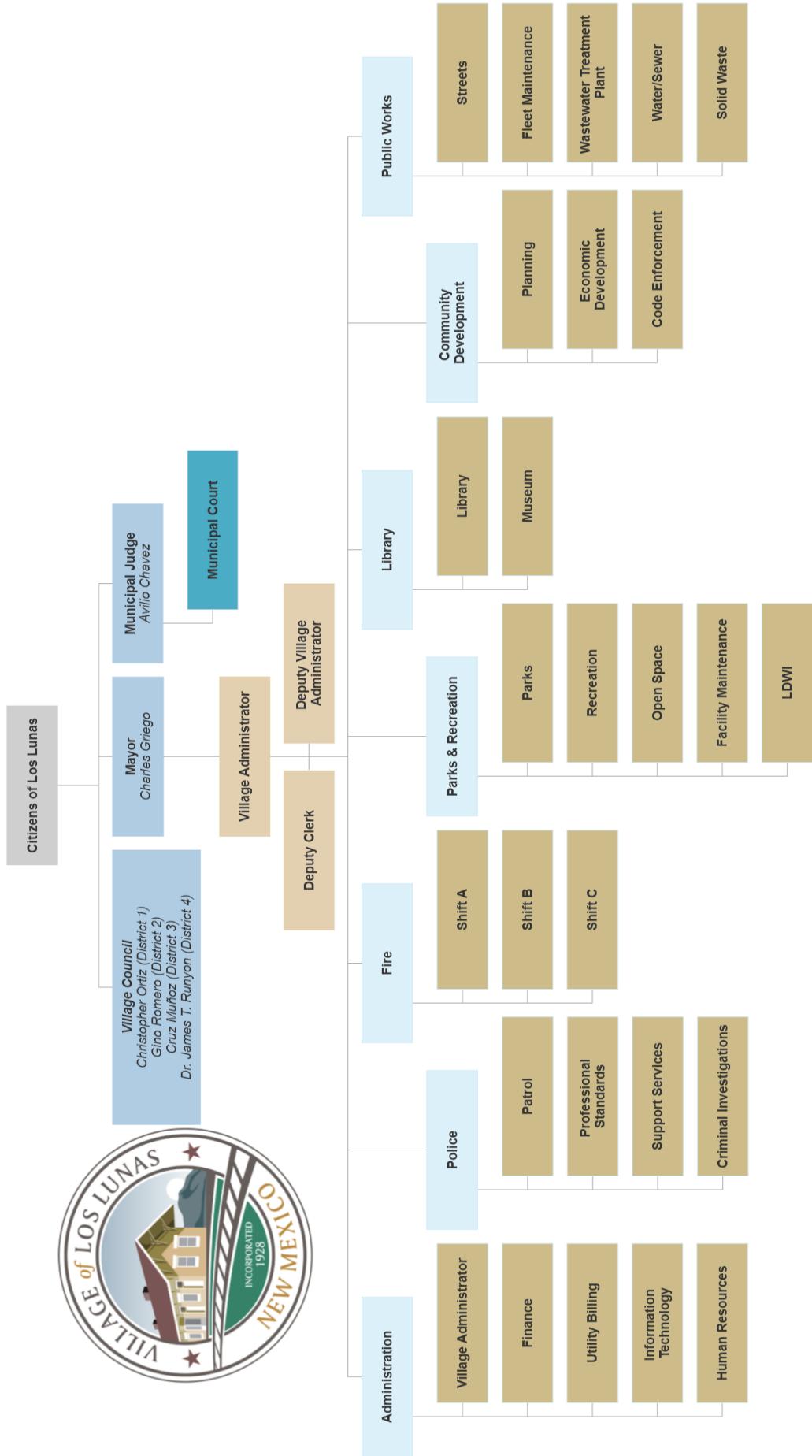
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**Major Employers**

<b>Employer</b>	<b>Sector</b>	<b>Employee Count</b>
1. Los Lunas Schools	Education	1,127
2. Walmart Distribution Center	Warehouse/Logistics	963
3. NM Corrections Department	Public Sector/Government	600
4. Valencia County	Public Sector/Government	303
5. Walmart Supercenter	Retail	300
6. Village of Los Lunas	Public Sector/Government	249
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**  
**Municipal Government of the Village of Los Lunas**



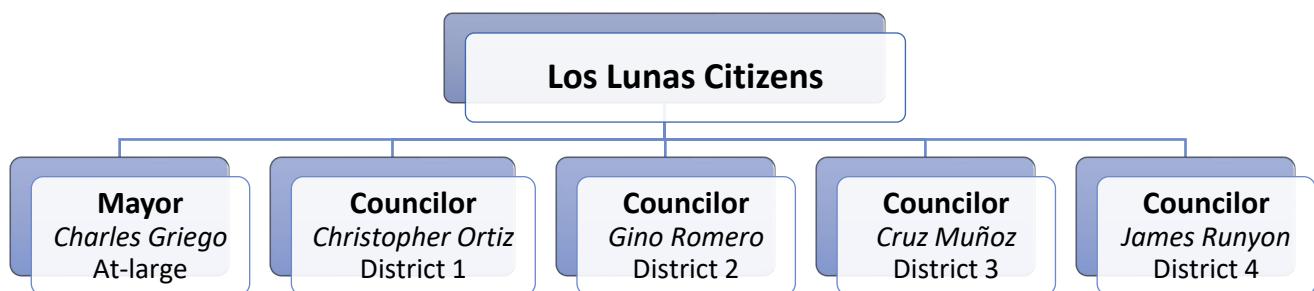
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**Governing Body**



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

Village council members are elected by district for staggered four-year terms. The governing body approves the annual budget, controls property, passes Village ordinances and resolutions by majority vote, and approves the hiring of all Village employees, including the village administrator, who is the chief administrative officer of the Village, and is responsible for the day-to-day operation of the Village.



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**Mayor Charles Griego**

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

*Term Expires:* 2023

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

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



**Councilor Christopher Ortiz**

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

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

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**Councilor Gino Romero**

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

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



**Councilor Cruz Muñoz**

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

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



**Councilor James T. Runyon**

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

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

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**Municipal Elections**

Municipal elections occur on the first Tuesday of November in odd-numbered years, pursuant to Village Ordinance 442. Ordinance 442, approved by the governing body on January 10, 2019, changed the municipal election cycle from March of even-numbered years to November of odd-numbered years. This change had the one-time effect of extending the then current terms of all elected officials by 19 months. Accordingly, the current terms of the mayor and Village councilors in Districts 2 and 4, and municipal judge, will expire on December 31, 2023.

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## **Council Strategic Priorities**

Every entity has a method (formal or informal) of prioritizing its needs, which serves as a guide for developing a budget for the organization. On February 8, 2023, the governing body participated in a strategic planning retreat for the purpose of establishing council strategic priorities through the year 2027. 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 design, identify funding and begin construction of a new Public Library and Indoor Aquatic Center.
- Upgrade community and neighborhood parks while also considering construction of new parks and trails within new subdivisions and throughout the community.

### **3. Evaluate and Improve the Infrastructure Needs of the Village**

- Continue 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).
- Enhance, update, modify and improve Village owned water, sewer, wastewater, stormwater, pedestrian, bicycle, roadway, landscape and traffic infrastructure to support current and future residential, commercial and industrial development.

### **4. Economic Development**

- Develop and publish a strategic plan for economic development.
- Develop and implement strategies for supporting small businesses and older parts of the Village.
- Support development of quality, affordable housing throughout the Village.

### **5. Personnel**

- Evaluate staffing levels and positions to keep up with community and organizational need and growth.
- Complete latest compensation and classification study and implement recommendations.

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**Village Administrator**

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

**Leadership Team**

<b>Name</b>	<b>Title</b>	<b>Department</b>
Gregory D. Martin	Village Administrator	Administration
Avilio Chavez	Municipal Judge (Elected)	Municipal Court
Frank Lucero	Chief of Police	Police
John Gabaldon	Fire Chief	Fire
Michael Jaramillo	Public Works Director	Public Works
Jason Duran	Parks and Recreation Director	Parks and Recreation
Marcos Castillo	Human Resources Director	Administration
Cheryl Cates	Finance Director	Administration
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

## Proposed Budget Preparation Schedule for Fiscal Year 2024

<b>JANUARY 3 - JANUARY 17</b>	<b>JANUARY 18 - JANUARY 23</b>	<b>FEBRUARY 23 - MARCH 17</b>
<ul style="list-style-type: none"><li>Budget Team will meet to determine priorities, goals and objectives for annual operating budget.</li></ul>	<ul style="list-style-type: none"><li>Budget Team will distribute any budget documents to the departments and open up the budget's electronic submission in Caselle.</li></ul>	<ul style="list-style-type: none"><li>Department directors will prepare their FY 2024 budget proposals.</li><li>Department directors will meet with Human Resources to review any personnel requests.</li></ul>
<b>FEBRUARY 23 - MARCH 17</b>	<b>MARCH 17</b>	<b>MARCH 10</b>
<ul style="list-style-type: none"><li>Information Technology division will meet with department directors to establish a budget for data processing and capital outlay, if any.</li></ul>	<ul style="list-style-type: none"><li>FY 2024 budget proposals and supporting budget documents are due to Budget Team.</li><li>FY 2024 personnel requests are due to Human Resources.</li></ul>	<ul style="list-style-type: none"><li>Human Resources will provide recommendations on new positions, reclassifications, and market rate adjustments on employee wages to Budget Team.</li></ul>
<b>MARCH 18 - MARCH 19</b>	<b>MARCH 20 - MARCH 24</b>	<b>MARCH 20 - MARCH 31</b>
<ul style="list-style-type: none"><li>Budget Team will review budget proposals and begin preparing the interim budget.</li></ul>	<ul style="list-style-type: none"><li>Budget Team will hold budget meetings with department directors.</li></ul>	<ul style="list-style-type: none"><li>Budget Team will assemble the budget and prepare for Budget Workshops with Mayor and Council.</li></ul>
<b>APRIL 10</b>	<b>APRIL 18 &amp; APRIL 20</b>	<b>APRIL 21 - APRIL 30</b>
<ul style="list-style-type: none"><li>Budget Team will distribute packets for Budget Workshops.</li></ul>	<ul style="list-style-type: none"><li>Budget Workshops with Mayor and Council.</li></ul>	<ul style="list-style-type: none"><li>Budget Team will finalize the FY 2024 interim budget for Mayor and Council approval.</li></ul>
<b>MAY 1</b>	<b>MAY 11</b>	<b>JUNE 1</b>
<ul style="list-style-type: none"><li>Budget Team will submit agenda request for FY 2024 interim budget approval.</li></ul>	<ul style="list-style-type: none"><li>Budget Team will present FY 2024 interim budget to Mayor and Council for approval.</li></ul>	<ul style="list-style-type: none"><li>Deadline to submit FY 2024 interim budget on LGBMS for DFA approval.</li></ul>
<b>JULY 11</b>	<b>JULY 20</b>	<b>JULY 31</b>
<ul style="list-style-type: none"><li>Budget Team will submit agenda request and resolution for FY 2024 final budget approval.</li></ul>	<ul style="list-style-type: none"><li>Budget Team will present FY 2024 Final budget to Mayor and Council for approval.</li></ul>	<ul style="list-style-type: none"><li>Deadline to submit FY 2024 final budget on LGBMS for DFA approval.</li></ul>
<b>AUGUST 1 - SEPTEMBER 30</b>	<b>SEPTEMBER 30</b>	<b>OCTOBER 26</b>
<ul style="list-style-type: none"><li>Budget Team will complete FY 2024 final budget document.</li></ul>	<ul style="list-style-type: none"><li>Deadline to distribute FY 2024 final budget document.</li></ul>	<ul style="list-style-type: none"><li>Deadline to submit FY 2024 final budget document to GFOA.</li></ul>

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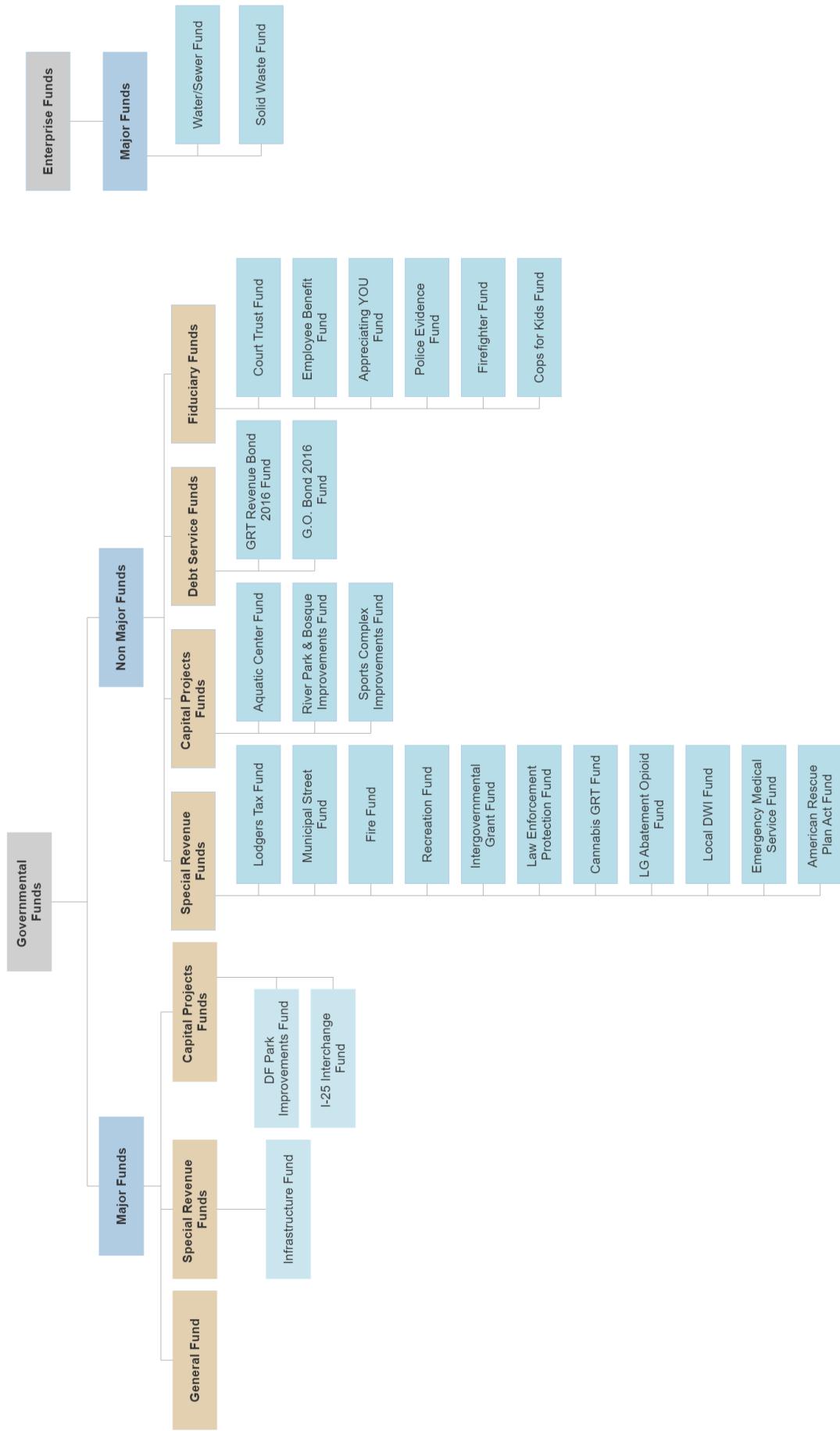
## **Basis of Presentation**

### **Fund Accounting**

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

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

## Governmental and Enterprise Fund Relationships



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**Fund Descriptions**

**Governmental Funds**

**General Fund (11)**

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

**Special Revenue Funds**

**Lodgers Tax Fund (16)**

Utilize lodgers tax revenues collected from area lodging facilities for the purpose of advertising, publicizing and promoting tourist-related attractions and events within the Village. The Village has created the Lodgers Tax Advisory Board to advise the governing body on ways to spend lodgers tax funds for advertising, publicizing and promoting tourist-related attractions and events. The lodgers tax fund was established by Village Ordinance 183 and amended by Village Ordinance 240.

**Municipal Street Improvement Fund (17)**

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

**Fire Fund (21)**

Provide fire protection and life safety for the Village of Los Lunas. The Fire Department is responsible for the preservation of human life due to fire or rescue services, as needed. To make the public aware of fire safety of all types and make available all fire prevention information. State fire money is generated through homeowner's insurance and the State of New Mexico. The fire fund was created in accordance with Section 3-18-11 NMSA 1978.

**Recreation Fund (22)**

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

**Intergovernmental Grant Fund (24)**

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

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**Infrastructure Fund (25)**

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

**Local Government Correction Fund (26)**

The local government correction fund tracks fees assessed and expenditures incurred for the care of prisoners. Any person convicted of violating any municipal ordinance that carries a jail sentence must pay a \$20 corrections fee to the municipal court to support the care and housing of adults and juveniles, per New Mexico statutory requirements. The local government correction fund was established by Village Ordinance 151 and amended by Village Ordinance 303.

**Law Enforcement Protection Fund (27)**

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

**Local DWI Fund (29)**

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

**Cannabis GRT Fund (30)**

Track revenues and expenditures related to Cannabis Gross Receipts Taxes (GRT). The Cannabis GRT Fund was created in accordance with the State of New Mexico Department of Finance and Administration, Local Government Division Memorandum BFB 22-05, May 2022, and established by Village Resolution 23-04.

**Emergency Medical Service Fund (39)**

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

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**LG Abatement Opioid Fund (46)**

Track revenues and expenditures per the New Mexico Opioid Allocation Agreement (NMOAA). Pursuant to NMOAA requirements, “Every participating local government shall create a separate fund or project on its financial books and records that is designed for the receipt and expenditure of each entity’s portion of the LG share.” The LG Abatement Opioid Fund was established by Village Resolution 23-09.

**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.

**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. In FY 2024 the General Fund reserved \$5,000,000 of its fund balance to help fund the I-25 interchange project by Village Resolution 23-13.

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**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.

**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.

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**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.

**Appreciating You Fund (62)**

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

**Police Evidence Fund (64)**

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

**Firefighter Fund (65)**

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

**Cops for Kids Fund (66)**

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

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		<b>Total</b>		
		<b>Governmental Funds</b>	<b>Total Enterprise Funds</b>	<b>Total</b>
<b>Revenues</b>				
Sales Taxes	\$ 26,206,523	511,941	26,718,464	
Property Taxes	3,919,858	-	3,919,858	
Payments in Lieu of Taxes	450,000		450,000	
Franchise Taxes	805,193	32,000	837,193	
Other Local Taxes	572,800		572,800	
Licenses and Permits	335,700		335,700	
Intergovernmental Grants/Distributions	160,311,900	2,800,000	163,111,900	
Charges for Services	2,006,012	12,543,685	14,549,697	
Fines and Forfeitures	331,000		331,000	
Investment Earnings	6,106	3,333	9,439	
Miscellaneous Revenues	709,056	-	709,056	
<b>Total Revenues</b>	<b>\$ 195,654,148</b>	<b>15,890,959</b>	<b>211,545,107</b>	
<b>Expenditures</b>				
Salaries and Wages	\$ 11,969,622	2,305,206	14,274,828	
Employee Benefits	6,531,753	1,392,688	7,924,441	
Contractual Services	2,364,420	1,129,642	3,494,062	
Supplies	3,198,196	923,276	4,121,472	
Operating Costs	4,627,175	3,064,403	7,691,578	
Capital Outlay	177,256,312	9,216,739	186,473,051	
Debt Service	1,078,143	1,986,691	3,064,834	
<b>Total Expenditures</b>	<b>\$ 207,025,621</b>	<b>20,018,645</b>	<b>227,044,266</b>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ (11,371,473)</b>	<b>(4,127,686)</b>	<b>(15,499,159)</b>	
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 6,190,134	1,600,000	7,790,134	
Transfers Out	(7,426,070)	(364,064)	(7,790,134)	
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (1,235,936)</b>	<b>1,235,936</b>	<b>-</b>	
<b>Net Change in Fund Balance</b>	<b>(12,607,409)</b>	<b>(2,891,750)</b>	<b>(15,499,159)</b>	
Fund Balance, beginning	68,726,673	47,621,615	116,348,288	
<b>Fund Balance, ending</b>	<b>\$ 56,119,264</b>	<b>44,729,865</b>	<b>100,849,129</b>	

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Consolidated Financial Schedule (Continued)**  
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	<b>Major Funds</b>			
	<b>General Fund</b>	<b>Daniel Fernandez Park Improvements Fund</b>	<b>Infrastructure Fund</b>	<b>I-25 Interchange Capital Projects Fund</b>
<b>Revenues</b>				
Sales Taxes	\$ 23,017,662	-	3,068,861	-
Property Taxes	3,535,073	-	-	-
Payments in Lieu of Taxes	450,000	-	-	-
Franchise Taxes	805,193	-	-	-
Other Local Taxes	142,800	-	-	-
Licenses and Permits	335,700	-	-	-
Intergovernmental Grants/Distributions	603,410	535,000	12,851,512	144,337,214
Charges for Services	1,788,000	-	-	-
Fines and Forfeitures	331,000	-	-	-
Investment Earnings	5,600	-	-	-
Miscellaneous Revenues	4,000	-	705,056	-
<b>Total Revenues</b>	<b>\$ 31,018,438</b>	<b>535,000</b>	<b>16,625,429</b>	<b>144,337,214</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 11,695,598	-	-	-
Employee Benefits	6,374,696	-	-	-
Contractual Services	2,076,558	-	-	-
Supplies	2,801,850	-	-	-
Operating Costs	3,505,890	-	650,000	-
Capital Outlay	3,421,200	535,000	21,571,144	149,183,053
Debt Service	178,326	-	-	-
<b>Total Expenditures</b>	<b>\$ 30,054,118</b>	<b>535,000</b>	<b>22,221,144</b>	<b>149,183,053</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 964,320</b>	<b>-</b>	<b>(5,595,715)</b>	<b>(4,845,839)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 181,000	-	169,600	5,000,000
Transfers Out	(7,169,600)	-	(256,470)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (6,988,600)</b>	<b>-</b>	<b>(86,870)</b>	<b>5,000,000</b>
<b>Net Change in Fund Balance</b>	<b>(6,024,280)</b>	<b>-</b>	<b>(5,682,585)</b>	<b>154,161</b>
Fund Balance, beginning	52,994,767	(499,988)	9,428,925	1,613,610
<b>Fund Balance, ending</b>	<b>\$ 46,970,487</b>	<b>(499,988)</b>	<b>3,746,340</b>	<b>1,767,771</b>

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Consolidated Financial Schedule (Continued)  
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	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>		
Sales Taxes	120,000	26,206,523
Property Taxes	384,785	3,919,858
Payments in Lieu of Taxes	-	450,000
Franchise Taxes	-	805,193
Other Local Taxes	430,000	572,800
Licenses and Permits		335,700
Intergovernmental Grants/Distributions	1,984,764	160,311,900
Charges for Services	218,012	2,006,012
Fines and Forfeitures	-	331,000
Investment Earnings	506	6,106
Miscellaneous Revenues	-	709,056
<b>Total Revenues</b>	<b>3,138,067</b>	<b>195,654,148</b>
<b>Expenditures</b>		
Salaries and Wages	274,024	11,969,622
Employee Benefits	157,057	6,531,753
Contractual Services	287,862	2,364,420
Supplies	396,346	3,198,196
Operating Costs	471,285	4,627,175
Capital Outlay	2,545,915	177,256,312
Debt Service	899,817	1,078,143
<b>Total Expenditures</b>	<b>5,032,306</b>	<b>207,025,621</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(1,894,239)</b>	<b>(11,371,473)</b>
<b>Other Financing Sources (Uses)</b>		
Transfers In	839,534	6,190,134
Transfers Out	-	(7,426,070)
<b>Total Other Financing Sources (Uses)</b>	<b>839,534</b>	<b>(1,235,936)</b>
<b>Net Change in Fund Balance</b>	<b>(1,054,705)</b>	<b>(12,607,409)</b>
Fund Balance, beginning	5,189,359	68,726,673
<b>Fund Balance, ending</b>	<b>4,134,654</b>	<b>56,119,264</b>

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Consolidated Financial Schedule (Continued)  
June 30, 2024**

	<b>Water/Sewer Fund</b>	<b>Solid Waste Fund</b>	<b>Total Enterprise Funds</b>
<b>Revenues</b>			
Sales Taxes	\$ -	511,941	511,941
Franchise Taxes	-	32,000	32,000
Intergovernmental Grants/Distributions	2,800,000	-	2,800,000
Charges for Services	10,021,870	2,521,815	12,543,685
Investment Earnings	3,229	104	3,333
Miscellaneous Revenues	-	-	-
<b>Total Revenues</b>	<b>\$ 12,825,099</b>	<b>3,065,860</b>	<b>15,890,959</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 1,595,304	709,902	2,305,206
Employee Benefits	954,805	437,883	1,392,688
Contractual Services	844,571	285,071	1,129,642
Supplies	645,185	278,091	923,276
Operating Costs	2,182,195	882,208	3,064,403
Capital Outlay	7,726,084	1,490,655	9,216,739
Debt Service	1,986,691	-	1,986,691
<b>Total Expenditures</b>	<b>\$ 15,934,835</b>	<b>4,083,810</b>	<b>20,018,645</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ (3,109,736)</b>	<b>(1,017,950)</b>	<b>(4,127,686)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 1,600,000	-	1,600,000
Transfers Out	(364,064)	-	(364,064)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,235,936</b>	<b>-</b>	<b>1,235,936</b>
<b>Net Change in Fund Balance</b>	<b>(1,873,800)</b>	<b>(1,017,950)</b>	<b>(2,891,750)</b>
Fund Balance, beginning	38,888,483	8,733,132	47,621,615
<b>Fund Balance, ending</b>	<b>\$ 37,014,683</b>	<b>7,715,182</b>	<b>44,729,865</b>

14,425,099  
16,298,899

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Consolidated Financial Schedule (Continued)  
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<b>Special Revenue Funds</b>					
			<b>Municipal Street Improvement Fund</b>	<b>State LEDA Facebook Project Fund</b>	
	<b>Local LEDA</b>	<b>Lodgers Tax Fund</b>			
<b>Revenues</b>					
Sales Taxes	\$	-	-	-	-
Property Taxes		-	-	-	-
Other Local Taxes		-	104,000	326,000	-
Intergovernmental Grants/Distributions		-	-	-	-
Charges for Services		-	-	-	-
Investment Earnings		-	-	6	-
Miscellaneous Revenues		-	-	-	-
<b>Total Revenues</b>	\$	-	<b>104,000</b>	<b>326,006</b>	-
<b>Expenditures</b>					
Salaries and Wages	\$	-	-	-	-
Employee Benefits		-	-	-	-
Employee Training Costs		-	-	-	-
Contractual Services		-	85,000	-	-
Supplies		-	-	-	-
Operating Costs		-	5,000	150,000	-
Capital Outlay		-	-	72,584	-
Debt Service		-	-	183,064	-
<b>Total Expenditures</b>	\$	-	<b>90,000</b>	<b>405,648</b>	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	\$	-	<b>14,000</b>	<b>(79,642)</b>	-
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$	-	-	183,064	-
Transfers Out		-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	\$	-	-	<b>183,064</b>	-
<b>Net Change in Fund Balance</b>					
Fund Balance, beginning		-	<b>14,000</b>	<b>103,422</b>	-
<b>Fund Balance, ending</b>	\$	962,134	321,388	453,893	(109,802)
		<b>962,134</b>	<b>335,388</b>	<b>557,315</b>	<b>(109,802)</b>

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Consolidated Financial Schedule (Continued)  
June 30, 2024**

<b>Special Revenue Funds</b>				
	<b>Fire Fund</b>	<b>Recreation Fund</b>	<b>Intergovernmental Grant Fund</b>	<b>Local Government Correction Fund</b>
<b>Revenues</b>				
Sales Taxes	-	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Intergovernmental Grants/Distributions	332,496	-	114,301	-
Charges for Services	-	131,250	-	22,000
Investment Earnings	500	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>332,996</b>	<b>131,250</b>	<b>114,301</b>	<b>22,000</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Employee Training Costs	-	-	-	-
Contractual Services	20,000	20,000	-	-
Supplies	151,000	73,200	-	-
Operating Costs	38,000	38,000	114,301	22,000
Capital Outlay	200,000	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>409,000</b>	<b>131,200</b>	<b>114,301</b>	<b>22,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(76,004)</b>	<b>50</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(76,004)</b>	<b>50</b>	<b>-</b>	<b>-</b>
Fund Balance, beginning	481,340	614,520	(18,944)	137,900
<b>Fund Balance, ending</b>	<b>405,336</b>	<b>614,570</b>	<b>(18,944)</b>	<b>137,900</b>

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<b>Special Revenue Funds</b>				
	<b>Law Enforcement Protection Fund</b>	<b>Local DWI Fund</b>	<b>Cannabis Gross Receipts Tax Fund</b>	<b>Emergency Medical Service Fund</b>
<b>Revenues</b>				
Sales Taxes	-	-	120,000	-
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Intergovernmental Grants/Distributions	155,000	572,204	-	14,021
Charges for Services	-	64,762	-	-
Investment Earnings	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>155,000</b>	<b>636,966</b>	<b>120,000</b>	<b>14,021</b>
<b>Expenditures</b>				
Salaries and Wages	-	274,024	-	-
Employee Benefits	-	157,057	-	-
Employee Training Costs	-	-	-	-
Contractual Services	-	113,459	-	-
Supplies	135,000	23,145	-	14,001
Operating Costs	-	77,242	-	-
Capital Outlay	30,673	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>165,673</b>	<b>644,927</b>	<b>-</b>	<b>14,001</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(10,673)</b>	<b>(7,961)</b>	<b>120,000</b>	<b>20</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(10,673)</b>	<b>(7,961)</b>	<b>120,000</b>	<b>20</b>
Fund Balance, beginning	612	125,109	154,547	4,935
<b>Fund Balance, ending</b>	<b>(10,061)</b>	<b>117,148</b>	<b>274,547</b>	<b>4,955</b>

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<b>Special Revenue Funds</b>				
	<b>Local</b>			
	<b>Government</b>	<b>American</b>	<b>Total Non-</b>	
	<b>Abatement</b>	<b>Rescue Plan Act</b>	<b>Major Special</b>	
	<b>Opioiod Fund</b>	<b>Fund</b>	<b>Revenue Funds</b>	
<b>Revenues</b>				
Sales Taxes	-	-	120,000	
Property Taxes	-	-	-	
Other Local Taxes	-	-	430,000	
Intergovernmental Grants/Distributions	-	26,742	1,214,764	
Charges for Services	-	-	218,012	
Investment Earnings	-	-	506	
Miscellaneous Revenues	-	-	-	
<b>Total Revenues</b>	<b>-</b>	<b>26,742</b>	<b>1,983,282</b>	
<b>Expenditures</b>				
Salaries and Wages	-	-	274,024	
Employee Benefits	-	-	157,057	
Employee Training Costs	-	-	-	
Contractual Services	-	-	238,459	
Supplies	-	-	396,346	
Operating Costs	-	26,742	471,285	
Capital Outlay	-	1,172,658	1,475,915	
Debt Service	-	-	183,064	
<b>Total Expenditures</b>	<b>-</b>	<b>1,199,400</b>	<b>3,196,150</b>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>-</b>	<b>(1,172,658)</b>	<b>(1,212,868)</b>	
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	183,064	
Transfers Out	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>183,064</b>	
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(1,172,658)</b>	<b>(1,029,804)</b>	
Fund Balance, beginning	230,141	1,172,658	4,530,431	
<b>Fund Balance, ending</b>	<b>230,141</b>	<b>-</b>	<b>3,500,627</b>	

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<b>Capital Projects Funds</b>				
	<b>River Park and Aquatic Center Fund</b>	<b>Bosque Improvements Fund</b>	<b>Sports Complex Improvements Fund</b>	<b>Total Non- Major Capital Projects Funds</b>
<b>Revenues</b>				
Sales Taxes	-	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Intergovernmental Grants/Distributions	-	770,000	-	770,000
Charges for Services	-	-	-	-
Investment Earnings	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>770,000</b>	<b>-</b>	<b>770,000</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Employee Training Costs	-	-	-	-
Contractual Services	-	49,403	-	49,403
Supplies	-	-	-	-
Operating Costs	-	-	-	-
Capital Outlay	-	670,000	400,000	1,070,000
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>719,403</b>	<b>400,000</b>	<b>1,119,403</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>-</b>	<b>50,597</b>	<b>(400,000)</b>	<b>(349,403)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	400,000	400,000
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>50,597</b>	<b>-</b>	<b>50,597</b>
Fund Balance, beginning	31,208	-	167,846	199,054
<b>Fund Balance, ending</b>	<b>31,208</b>	<b>50,597</b>	<b>167,846</b>	<b>249,651</b>

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<b>Debt Service Funds</b>				
	<b>GRT Revenue</b>			<b>Total</b>
	<b>Bond 2016</b>	<b>G.O. Bond 2016</b>	<b>Total Debt</b>	<b>Non-Major</b>
	<b>Fund</b>	<b>Fund</b>	<b>Service Funds</b>	<b>Funds</b>
<b>Revenues</b>				
Sales Taxes	-	-	-	120,000
Property Taxes	-	384,785	384,785	384,785
Other Local Taxes	-	-	-	430,000
Intergovernmental Grants/Distributions	-	-	-	1,984,764
Charges for Services	-	-	-	218,012
Investment Earnings	-	-	-	506
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>384,785</b>	<b>384,785</b>	<b>3,138,067</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	274,024
Employee Benefits	-	-	-	157,057
Employee Training Costs	-	-	-	-
Contractual Services	-	-	-	287,862
Supplies	-	-	-	396,346
Operating Costs	-	-	-	471,285
Capital Outlay	-	-	-	2,545,915
Debt Service	256,470	460,283	716,753	899,817
<b>Total Expenditures</b>	<b>256,470</b>	<b>460,283</b>	<b>716,753</b>	<b>5,032,306</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(256,470)</b>	<b>(75,498)</b>	<b>(331,968)</b>	<b>(1,894,239)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	256,470	-	256,470	839,534
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>256,470</b>	<b>-</b>	<b>256,470</b>	<b>839,534</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(75,498)</b>	<b>(75,498)</b>	<b>(1,054,705)</b>
Fund Balance, beginning	1	459,873	459,874	5,189,359
<b>Fund Balance, ending</b>	<b>1</b>	<b>384,375</b>	<b>384,376</b>	<b>4,134,654</b>

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

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

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

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

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

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

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

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

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

**STATE OF NEW MEXICO  
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	<b>Total</b>		
	<b>Governmental Funds</b>	<b>Total Enterprise Funds</b>	<b>Total</b>
<b>Revenues</b>			
Sales Taxes	\$ 38,581,271	723,519	39,304,790
Property Taxes	3,826,456	-	3,826,456
Payments in Lieu of Taxes	180,000	-	180,000
Franchise Taxes	1,634,878	39,415	1,674,293
Other Local Taxes	700,408	-	700,408
Licenses and Permits	441,076	-	441,076
Intergovernmental Grants/Distributions	6,260,549	722,566	6,983,115
Charges for Services	2,649,732	14,600,304	17,250,036
Fines and Forfeitures	31,291	-	31,291
Investment Earnings	167,847	2,578	170,425
Miscellaneous Revenues	1,466,109	36,316	1,502,425
<b>Total Revenues</b>	<b>\$ 55,939,617</b>	<b>16,124,698</b>	<b>72,064,315</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 8,367,221	1,789,108	10,156,329
Employee Benefits	4,293,331	1,014,655	5,307,986
Contractual Services	804,346	317,467	1,121,813
Supplies	305,455	305,565	611,020
Operating Costs	7,236,627	7,821,293	15,057,920
Capital Outlay	21,671,400	488,689	22,160,089
Debt Service	1,122,590	208,080	1,330,670
<b>Total Expenditures</b>	<b>\$ 43,800,970</b>	<b>11,944,857</b>	<b>55,745,827</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 12,138,647</b>	<b>4,179,841</b>	<b>16,318,488</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 4,787,051	-	4,787,051
Transfers Out	(4,436,003)	(420,610)	(4,856,613)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 351,048</b>	<b>(420,610)</b>	<b>(69,562)</b>
<b>Net Change in Fund Balance</b>	<b>12,489,695</b>	<b>3,759,231</b>	<b>16,248,926</b>
Fund Balance, beginning	46,168,387	51,175,146	97,343,533
<b>Fund Balance, ending</b>	<b>\$ 58,658,082</b>	<b>54,934,377</b>	<b>113,592,459</b>

**STATE OF NEW MEXICO  
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	<b>Major Funds</b>			
	<b>General Fund</b>	<b>Local LEDA Fund</b>	<b>GRT Fund</b>	<b>I-25 Interchange</b>
				<b>Capital Projects Fund</b>
<b>Revenues</b>				
Sales Taxes	\$ 32,907,204	-	5,674,067	-
Property Taxes	3,315,115	-	-	-
Payments in Lieu of Taxes	180,000	-	-	-
Franchise Taxes	988,202	-	646,676	-
Other Local Taxes	187,317	-	-	-
Licenses and Permits	441,076	-	-	-
Intergovernmental Grants/Distributions	225,900	-	-	2,129,901
Charges for Services	2,407,276	-	-	-
Fines and Forfeitures	31,291	-	-	-
Investment Earnings	167,793	-	-	-
Miscellaneous Revenues	417,171	-	-	1,019,892
<b>Total Revenues</b>	<b>\$ 41,268,345</b>	-	<b>6,320,743</b>	<b>3,149,793</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 8,076,322	-	-	-
Employee Benefits	4,154,547	-	-	-
Contractual Services	533,067	-	-	-
Supplies	215,071	-	-	-
Operating Costs	4,649,257	-	2,077,491	-
Capital Outlay	2,530,201	6,327,675	2,259,636	3,076,170
Debt Service	178,327	-	-	-
<b>Total Expenditures</b>	<b>\$ 20,336,792</b>	<b>6,327,675</b>	<b>4,337,127</b>	<b>3,076,170</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>				
	<b>\$ 20,931,553</b>	<b>(6,327,675)</b>	<b>1,983,616</b>	<b>73,623</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 360,000	2,350,129	-	-
Transfers Out	(10,664,794)	-	(258,720)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (10,304,794)</b>	<b>2,350,129</b>	<b>(258,720)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>				
Fund Balance, beginning	31,877,372	4,939,680	3,512,438	845,263
<b>Fund Balance, ending</b>	<b>\$ 42,504,131</b>	<b>962,134</b>	<b>5,237,334</b>	<b>918,886</b>

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	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>		
Sales Taxes	-	38,581,271
Property Taxes	511,341	3,826,456
Payments in Lieu of Taxes		180,000
Franchise Taxes		1,634,878
Other Local Taxes	513,091	700,408
Licenses and Permits		441,076
Intergovernmental Grants/Distributions	3,904,748	6,260,549
Charges for Services	242,456	2,649,732
Fines and Forfeitures	-	31,291
Investment Earnings	54	167,847
Miscellaneous Revenues	29,046	1,466,109
<b>Total Revenues</b>	<b>5,200,736</b>	<b>55,939,617</b>
<b>Expenditures</b>		
Salaries and Wages	290,899	8,367,221
Employee Benefits	138,784	4,293,331
Contractual Services	271,279	804,346
Supplies	90,384	305,455
Operating Costs	509,879	7,236,627
Capital Outlay	7,477,718	21,671,400
Debt Service	944,263	1,122,590
<b>Total Expenditures</b>	<b>9,723,206</b>	<b>43,800,970</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>		
	<b>(4,522,470)</b>	<b>12,138,647</b>
<b>Other Financing Sources (Uses)</b>		
Transfers In	2,076,922	4,787,051
Transfers Out	6,487,511	(4,436,003)
<b>Total Other Financing Sources (Uses)</b>	<b>8,564,433</b>	<b>351,048</b>
<b>Net Change in Fund Balance</b>		
Fund Balance, beginning	4,993,634	46,168,387
<b>Fund Balance, ending</b>	<b>9,035,597</b>	<b>58,658,082</b>

**STATE OF NEW MEXICO  
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	<b>Water/Sewer Fund</b>	<b>Solid Waste Fund</b>	<b>Total Enterprise Funds</b>
<b>Revenues</b>			
Sales Taxes	\$ -	723,519	723,519
Franchise Taxes	-	39,415	39,415
Intergovernmental Grants/Distributions	722,566	-	722,566
Charges for Services	11,725,078	2,875,226	14,600,304
Investment Earnings	2,451	127	2,578
Miscellaneous Revenues	36,316	-	36,316
<b>Total Revenues</b>	<b>\$ 12,486,411</b>	<b>3,638,287</b>	<b>16,124,698</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 1,169,432	619,676	1,789,108
Employee Benefits	694,694	319,961	1,014,655
Contractual Services	316,827	640	317,467
Supplies	297,020	8,545	305,565
Operating Costs	5,893,012	1,928,281	7,821,293
Capital Outlay	488,689	-	488,689
Debt Service	208,080	-	208,080
<b>Total Expenditures</b>	<b>\$ 9,067,754</b>	<b>2,877,103</b>	<b>11,944,857</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 3,418,657</b>	<b>761,184</b>	<b>4,179,841</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ -	-	-
Transfers Out	(420,610)	-	(420,610)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (420,610)</b>	<b>-</b>	<b>(420,610)</b>
<b>Net Change in Fund Balance</b>	<b>2,998,047</b>	<b>761,184</b>	<b>3,759,231</b>
Fund Balance, beginning	44,261,932	6,913,214	51,175,146
<b>Fund Balance, ending</b>	<b>\$ 47,259,979</b>	<b>7,674,398</b>	<b>54,934,377</b>
	12,486,411	3,638,287	
	9,488,364	2,877,103	

STATE OF NEW MEXICO  
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<b>Special Revenue Funds</b>					
	<b>Lodgers Tax Fund</b>	<b>Municipal Street Improvement Fund</b>	<b>State LEDA Facebook Project Fund</b>	<b>Fire Fund</b>	
<b>Revenues</b>					
Sales Taxes	\$ -	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	123,785	389,306	-	-	-
Intergovernmental Grants/Distributions	-	-	-	283,245	
Charges for Services	-	-	-	-	-
Investment Earnings	-	7	-	47	
Miscellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 123,785</b>	<b>389,313</b>	<b>-</b>	<b>283,292</b>	
<b>Expenditures</b>					
Salaries and Wages	\$ -	-	-	-	-
Employee Benefits	-	-	-	-	-
Contractual Services	-	-	7,950	-	-
Supplies	-	-	-	67,463	
Operating Costs	92,782	124,060	-	43,629	
Capital Outlay	-	-	3,137,616	-	-
Debt Service	-	183,063	-	40,797	
<b>Total Expenditures</b>	<b>\$ 92,782</b>	<b>307,123</b>	<b>3,145,566</b>	<b>151,889</b>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 31,003</b>	<b>82,190</b>	<b>(3,145,566)</b>	<b>131,403</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	\$ -	60,610	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>60,610</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balance</b>	<b>\$ 31,003</b>	<b>142,800</b>	<b>(3,145,566)</b>	<b>131,403</b>	
Fund Balance, beginning	253,121	272,893	3,035,764	199,069	
<b>Fund Balance, ending</b>	<b>\$ 284,124</b>	<b>415,693</b>	<b>(109,802)</b>	<b>330,472</b>	

STATE OF NEW MEXICO  
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	Special Revenue Funds				
	Recreation Fund	Police Program Fund	Intergovernmental Grant Fund	Local Government Correction Fund	Law Enforcement Protection Fund
<b>Revenues</b>					
Sales Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Intergovernmental Grants/Distributions	-	-	12,776	-	43,400
Charges for Services	202,633	-	-	20,398	-
Investment Earnings	-	-	-	-	-
Miscellaneous Revenues	-	29,046	-	-	-
<b>Total Revenues</b>	<b>202,633</b>	<b>29,046</b>	<b>12,776</b>	<b>20,398</b>	<b>43,400</b>
<b>Expenditures</b>					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Contractual Services	56,296	-	-	-	-
Supplies	-	-	-	-	-
Operating Costs	78,898	22,884	-	34,837	-
Capital Outlay	5,395	-	-	-	-
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>140,589</b>	<b>22,884</b>	<b>-</b>	<b>34,837</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>62,044</b>	<b>6,162</b>	<b>12,776</b>	<b>(14,439)</b>	<b>43,400</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	(58,145)	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(58,145)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>62,044</b>	<b>(51,983)</b>	<b>12,776</b>	<b>(14,439)</b>	<b>43,400</b>
Fund Balance, beginning	492,229	51,983	10,625	137,136	2,836
<b>Fund Balance, ending</b>	<b>554,273</b>	<b>-</b>	<b>23,401</b>	<b>122,697</b>	<b>46,236</b>

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<b>Special Revenue Funds</b>				
	<b>Emergency Medical Service Local DWI Fund</b>	<b>American Rescue Plan Act Fund</b>	<b>Total Non- Major Special Revenue Funds</b>	
<b>Revenues</b>				
Sales Taxes	-	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	513,091
Intergovernmental Grants/Distributions	715,020	11,879	2,012,645	3,078,965
Charges for Services	19,425	-	-	242,456
Investment Earnings	-	-	-	54
Miscellaneous Revenues	-	-	-	29,046
<b>Total Revenues</b>	<b>734,445</b>	<b>11,879</b>	<b>2,012,645</b>	<b>3,863,612</b>
<b>Expenditures</b>				
Salaries and Wages	290,899	-	-	290,899
Employee Benefits	138,784	-	-	138,784
Contractual Services	139,469	-	-	203,715
Supplies	22,921	-	-	90,384
Operating Costs	100,910	11,879	-	509,879
Capital Outlay	-	-	1,079,635	4,222,646
Debt Service	-	-	-	223,860
<b>Total Expenditures</b>	<b>692,983</b>	<b>11,879</b>	<b>1,079,635</b>	<b>5,680,167</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>41,462</b>	<b>-</b>	<b>933,010</b>	<b>(1,816,555)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	(58,145)
Transfers Out	(11,417)	-	-	49,193
<b>Total Other Financing Sources (Uses)</b>	<b>(11,417)</b>	<b>-</b>	<b>-</b>	<b>(8,952)</b>
<b>Net Change in Fund Balance</b>	<b>30,045</b>	<b>-</b>	<b>933,010</b>	<b>(1,825,507)</b>
Fund Balance, beginning	66,667	-	-	4,522,323
<b>Fund Balance, ending</b>	<b>96,712</b>	<b>-</b>	<b>933,010</b>	<b>2,696,816</b>

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<b>Capital Projects Funds</b>					
	<b>Daniel Fernandez Park Improvements Fund</b>	<b>Aquatic Center Fund</b>	<b>River Park and Bosque Improvements Fund</b>	<b>Sports Complex Improvements Fund</b>	<b>Total Non-Major Capital Projects Funds</b>
<b>Revenues</b>					
Sales Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Intergovernmental Grants/Distributions	-	-	-	825,783	825,783
Charges for Services	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	<b>825,783</b>	<b>825,783</b>
<b>Expenditures</b>					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Contractual Services	-	67,564	-	-	67,564
Supplies	-	-	-	-	-
Operating Costs	-	-	-	-	-
Capital Outlay	735,284	-	-	2,519,788	3,255,072
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>735,284</b>	<b>67,564</b>	-	<b>2,519,788</b>	<b>3,322,636</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(735,284)</b>	<b>(67,564)</b>	-	<b>(1,694,005)</b>	<b>(2,496,853)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	6,545,656	-	-	-	6,545,656
Transfers Out	-	100,000	-	1,669,009	1,769,009
<b>Total Other Financing Sources (Uses)</b>	<b>6,545,656</b>	<b>100,000</b>	-	<b>1,669,009</b>	<b>8,314,665</b>
<b>Net Change in Fund Balance</b>	<b>5,810,372</b>	<b>32,436</b>	-	<b>(24,996)</b>	<b>5,817,812</b>
Fund Balance, beginning	-	-	-	-	-
<b>Fund Balance, ending</b>	<b>5,810,372</b>	<b>32,436</b>	-	<b>(24,996)</b>	<b>5,817,812</b>

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<b>Debt Service Funds</b>				
	<b>GRT Revenue</b>			<b>Total</b>
	<b>Bond 2016</b>	<b>G.O. Bond 2016</b>	<b>Total Debt</b>	<b>Non-Major</b>
	<b>Fund</b>	<b>Fund</b>	<b>Service Funds</b>	<b>Funds</b>
<b>Revenues</b>				
Sales Taxes	-	-	-	-
Property Taxes	-	511,341	511,341	511,341
Other Local Taxes	-	-	-	513,091
Intergovernmental Grants/Distributions	-	-	-	3,904,748
Charges for Services	-	-	-	242,456
Investment Earnings	-	-	-	54
Miscellaneous Revenues	-	-	-	29,046
<b>Total Revenues</b>	<b>-</b>	<b>511,341</b>	<b>511,341</b>	<b>5,200,736</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	290,899
Employee Benefits	-	-	-	138,784
Contractual Services	-	-	-	271,279
Supplies	-	-	-	90,384
Operating Costs	-	-	-	509,879
Capital Outlay	-	-	-	7,477,718
Debt Service	258,720	461,683	720,403	944,263
<b>Total Expenditures</b>	<b>258,720</b>	<b>461,683</b>	<b>720,403</b>	<b>9,723,206</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>				
<b>Before Other Financing Sources (Uses)</b>	<b>(258,720)</b>	<b>49,658</b>	<b>(209,062)</b>	<b>(4,522,470)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	6,487,511
Transfers Out	258,720	-	258,720	2,076,922
<b>Total Other Financing Sources (Uses)</b>	<b>258,720</b>	<b>-</b>	<b>258,720</b>	<b>8,564,433</b>
<b>Net Change in Fund Balance</b>				
Fund Balance, beginning	-	49,658	49,658	4,041,963
<b>Fund Balance, ending</b>	<b>-</b>	<b>471,311</b>	<b>471,311</b>	<b>4,993,634</b>
	<b>-</b>	<b>520,969</b>	<b>520,969</b>	<b>9,035,597</b>

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**Changes in Fund Balance**

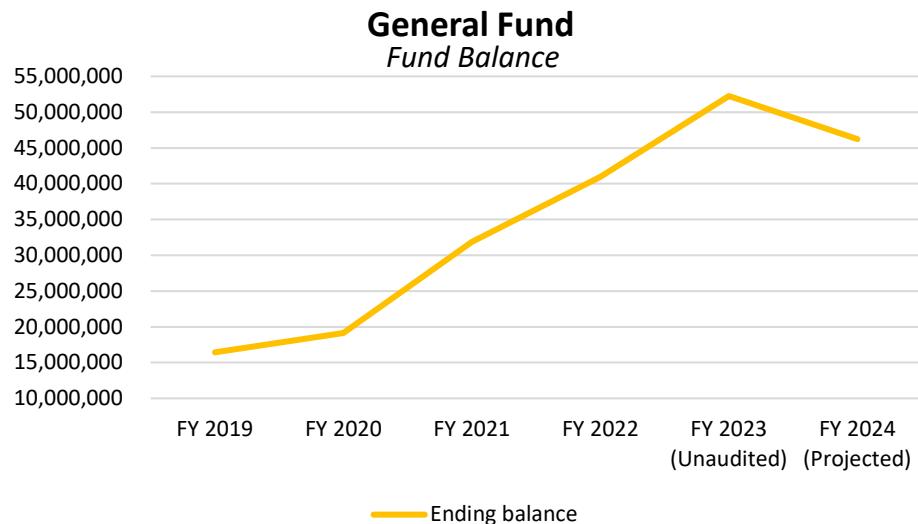
Analysis of fund balance for each of the Village's funds can be useful in budgeting for the subsequent fiscal years as it reflects the amount of cash and other assets in excess or deficit of its related payables and other liabilities which are available for operations. A positive fund balance indicates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

This section covers the fund balance trends of the past five years for each major fund, determined as of the Village's June 30, 2024, 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**

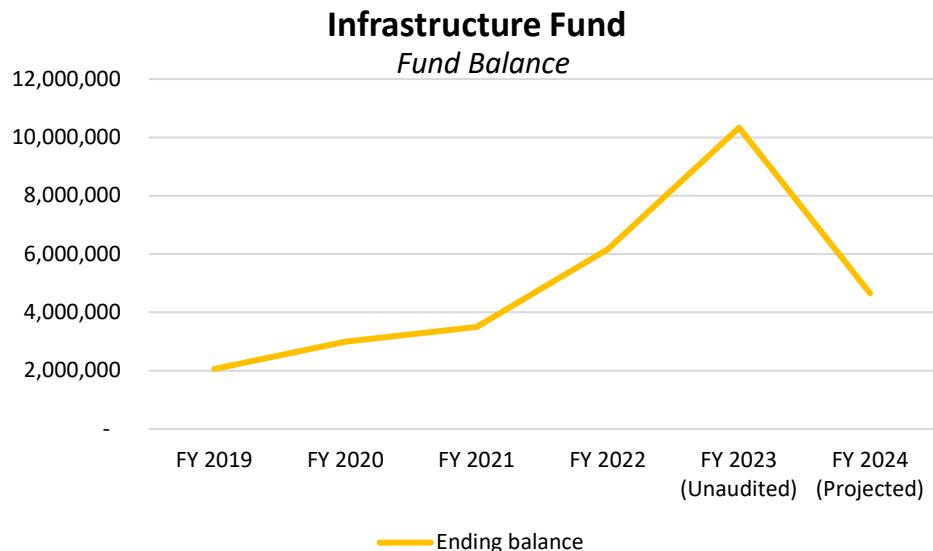


	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023 (Unaudited)</b>	<b>FY 2024 (Projected)</b>
Beginning balance	13,406,669	16,436,786	19,146,740	31,877,372	40,966,222	52,250,866
Increases	23,159,405	26,581,227	31,405,305	39,222,632	43,040,003	31,199,438
Decreases	(20,129,289)	(23,871,273)	(18,674,673)	(30,133,782)	(31,755,359)	(37,223,718)
Ending balance	16,436,786	19,146,740	31,877,372	40,966,222	52,250,866	46,226,586
Percent change	22.60%	16.49%	66.49%	28.51%	27.55%	-11.53%

The general fund balance has experienced steady growth for the last several years due to continued economic growth and the Village's commitment to a culture of fiscal responsibility embraced by the Mayor, Council, and management. The FY 2024 budget reflects a decrease in the general fund balance largely due to a \$5,000,000 transfer to the I-25 interchange fund.

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**Infrastructure Fund**



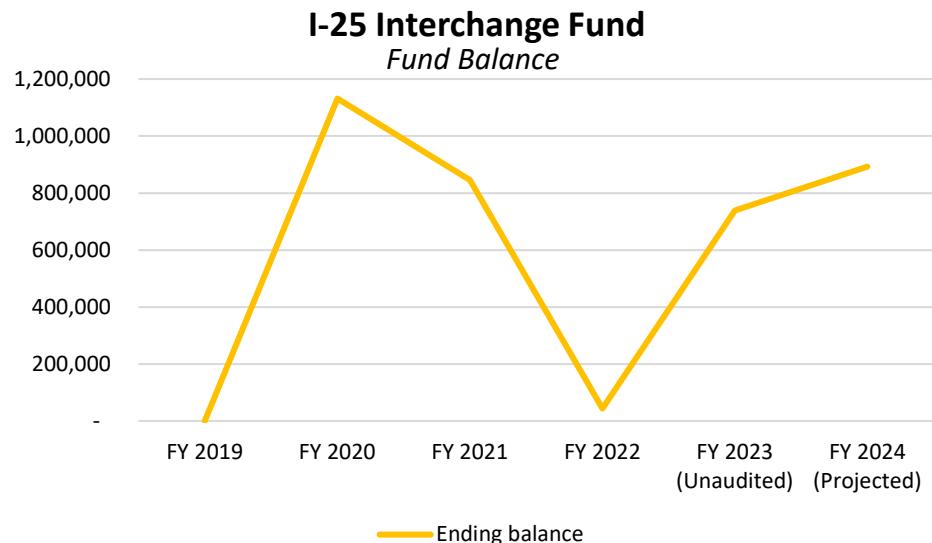
	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023 (Unaudited)</b>	<b>FY 2024 (Projected)</b>
Beginning balance	1,542,038	2,057,097	2,996,341	3,501,729	6,159,959	10,333,740
Increases	7,548,003	5,264,332	5,252,126	6,280,784	9,150,856	16,795,029
Decreases	(7,032,944)	(4,325,088)	(4,746,738)	(3,622,554)	(4,977,075)	(22,477,614)
Ending balance	2,057,097	2,996,341	3,501,729	6,159,959	10,333,740	4,651,155
Percent change	33.40%	45.66%	16.87%	75.91%	67.76%	-54.99%

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/bike trail, stormwater mitigation, street lighting and utility improvements, Gensen Drive.
- Pedestrian/bike trail from Romeroville to Griego
- Roadway improvements, ADA sidewalk improvement, pedestrian/bike trail Los Lentes to Morris
- I-25/NM 6 interchange operational improvements

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**I-25 Interchange Fund**



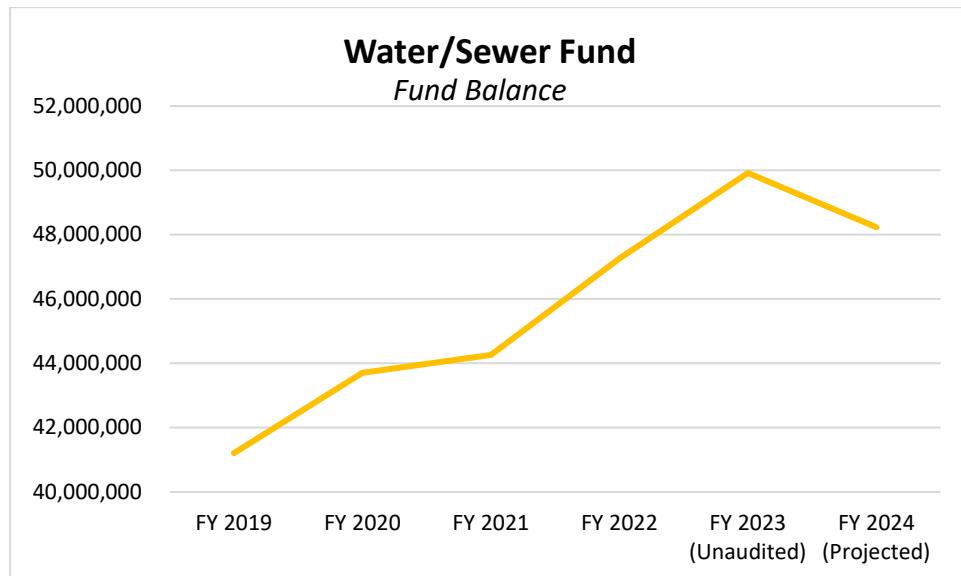
	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023 (Unaudited)</b>	<b>FY 2024 (Projected)</b>
Beginning balance	-	1,131,638	845,263	43,523	738,247
Increases	2,780,249	1,155,378	1,334,902	2,820,451	149,337,214
Decreases	(1,648,611)	(1,441,753)	(2,136,642)	(2,125,727)	(149,183,053)
Ending balance	1,131,638	845,263	43,523	738,247	892,408
Percent change	100.00%	-25.31%	-94.85%	1,596.22%	20.88%

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 Mexico Department of Finance and Administration. The governing body passed the FY 2024 budget which included a \$5,000,000 commitment of the general fund balance to this fund.

- Acquiring necessary right-of-way access
- Construction of Phase 1 of the I-25 Interchange/East/West Corridor (Los Lunas Boulevard)

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**Water/Sewer Fund**

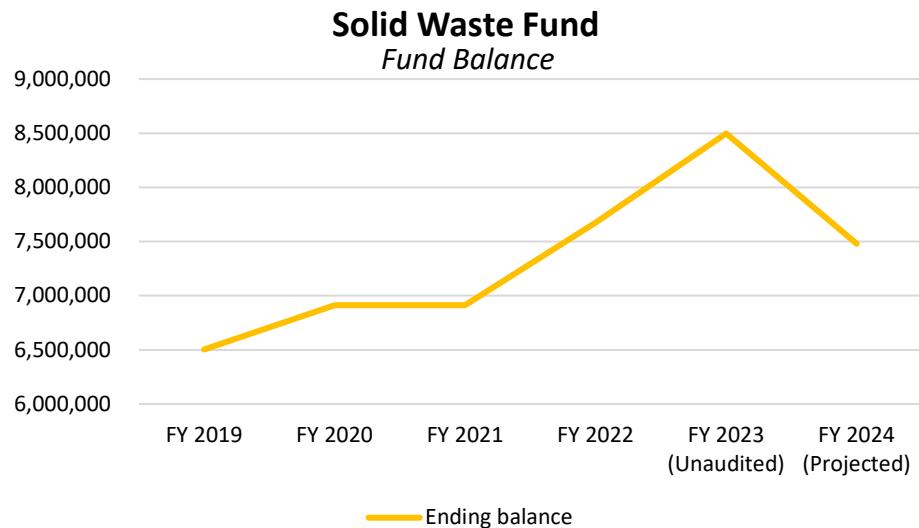


	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023 (Unaudited)</b>	<b>FY 2024 (Projected)</b>
Beginning balance	40,493,948	41,209,311	43,702,181	44,261,932	47,259,979	49,920,878
Increases	9,036,510	11,069,340	10,751,526	12,486,411	17,811,185	14,425,099
Decreases	(8,321,147)	(8,576,470)	(10,191,775)	(9,488,364)	(15,150,286)	(16,298,899)
Ending balance	41,209,311	43,702,181	44,261,932	47,259,979	49,920,878	48,047,078
Percent change	1.77%	6.05%	1.28%	6.77%	5.63%	-3.75%

The water/sewer fund balance has been growing steadily for the last several years. Through the adoption of the FY 2024 budget, the fund balance has decreased 3.75%. The reduction in the FY 2024 budget is primarily due to a reduction in intergovernmental grants and an anticipated reduction in charges for services of 12%.

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**Solid Waste Fund**



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 (Unaudited)	FY 2024 (Projected)
Beginning balance	6,450,627	6,503,717	6,912,328	6,913,214	7,674,398	8,498,013
Increases	2,810,089	3,187,045	4,536,448	3,638,287	3,607,146	3,065,860
Decreases	(2,756,999)	(2,778,434)	(4,535,562)	(2,877,103)	(2,783,531)	(4,083,810)
Ending balance	6,503,717	6,912,328	6,913,214	7,674,398	8,498,013	7,480,063
Percent change	0.82%	6.28%	0.01%	11.01%	10.73%	-11.98%

The solid waste fund balance has been growing steadily for the last several years. Through the adoption of the FY 2024 budget, the fund balance has decreased 11.98%. The reduction in the FY 2024 budget is primarily due to the following major one-time capital projects that were funded:

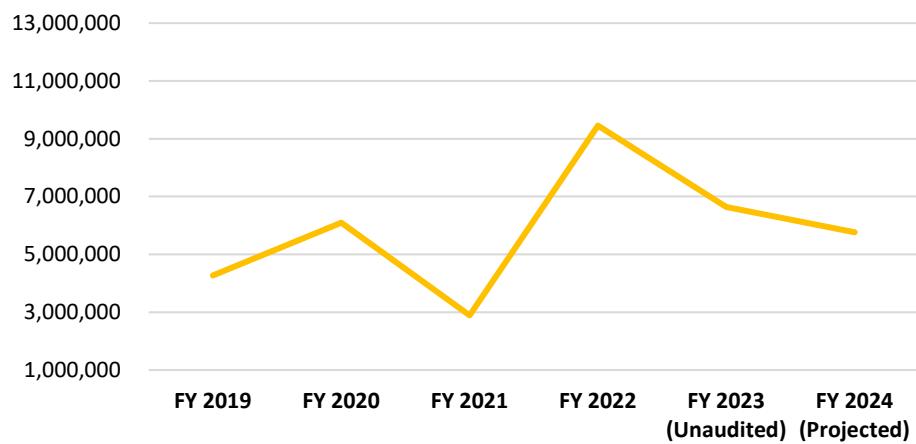
- Construction of a composting facility
- Purchase of an industrial plastics shredder

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**Aggregate Non-Major Funds**

**Aggregate Non-Major Funds**

*Fund Balance*



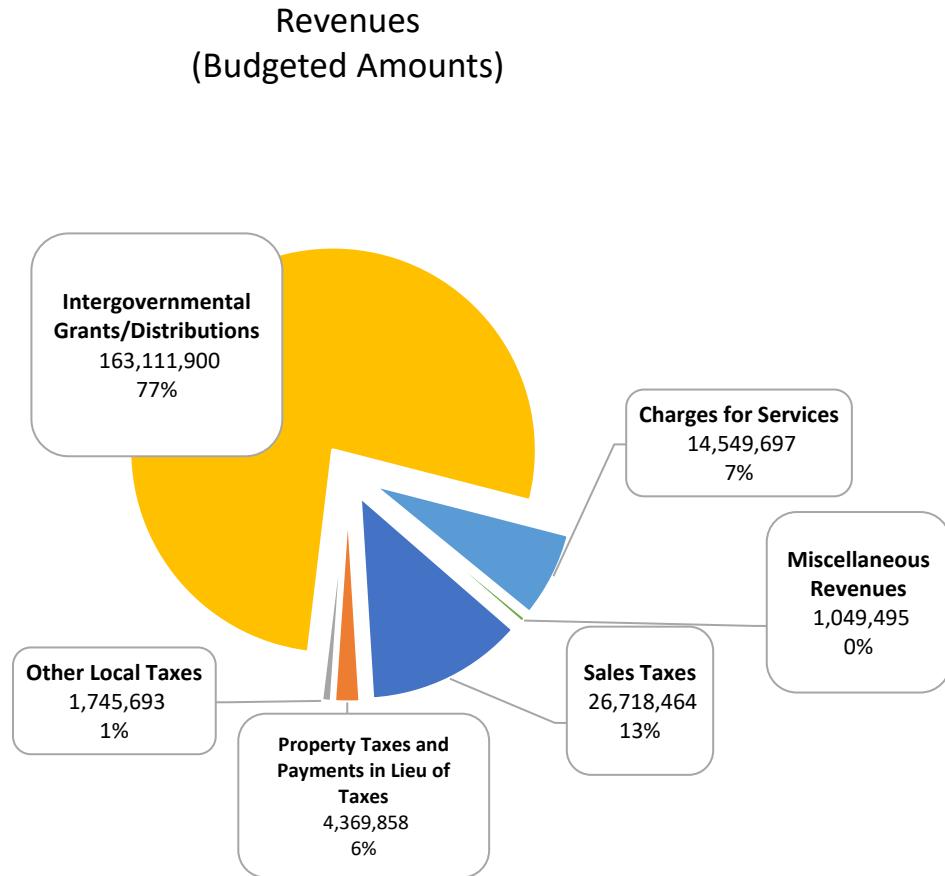
	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023 (Unaudited)</b>	<b>FY 2024 (Projected)</b>
Beginning balance	2,554,395	4,232,384	3,615,525	4,993,634	5,765,028	6,823,790
Increases	2,160,022	4,109,045	3,448,950	7,318,661	5,338,923	3,977,601
Decreases	(482,033)	(2,330,996)	(4,261,343)	(2,857,302)	(4,468,005)	(5,032,306)
Ending balance	4,232,384	6,010,433	2,803,132	9,454,993	6,635,946	5,769,085
Percent change	65.69%	42.01%	-22.47%	89.34%	15.11%	-15.46%

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 2024 budget, there is a budgeted decrease in intergovernmental grants/distributions of 15% 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 97% of the total FY 2024 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 8.425% (2.175% imposed gross receipts tax within the Village of Los Lunas limits, plus 1.375% imposed gross receipts tax within Valencia County, plus 4.875% State rate). The following schedule provides a breakdown of the Village's gross receipts tax:

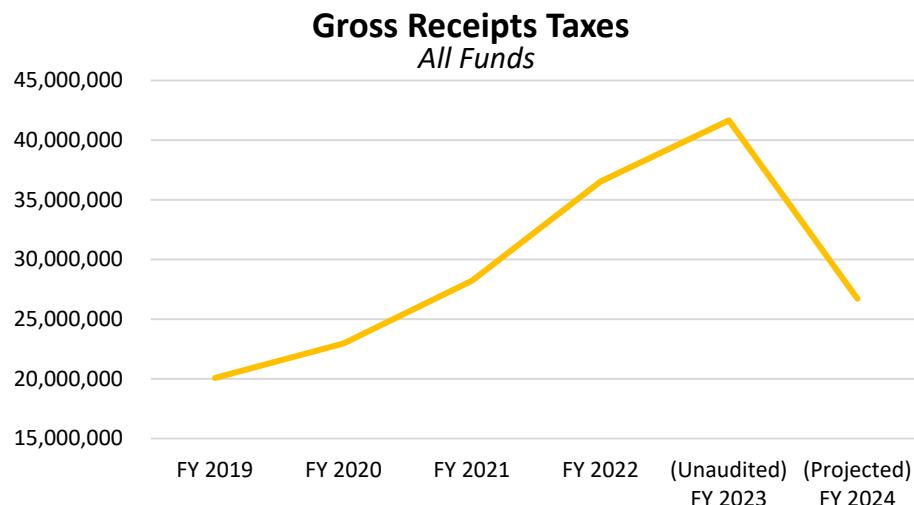
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**Sales Tax Revenue (Continued)**

Type of Tax	Rate of Tax	Ordinance Number	Effective Date	Dedication
Municipal Gross Receipts	0.5000%	115	01/01/1982	General Fund
Municipal Gross Receipts	0.2500%	137-A	01/01/1985	Infrastructure Fund
Municipal Gross Receipts	0.5000%	138	01/01/1985	General Fund
Municipal Environmental Gross Receipts	0.0625%	163	01/01/1991	Solid Waste Fund
Municipal Infrastructure Gross Receipts	0.0625%	218 & 227	07/01/1996	General Fund
Municipal Infrastructure Gross Receipts	0.0625%	218 & 227	07/01/1996	General Fund
Municipal Infrastructure Gross Receipts	0.1250%	274	01/01/2002	Infrastructure Fund
Municipal Gross Receipts	0.2500%	399	07/01/2015	General Fund
Municipal Gross Receipts	<u>0.3625%</u>	<u>447</u>	<u>01/01/2020</u>	<u>General Fund</u>
Total Municipal Gross Receipts Tax Rate	<u>2.1750%</u>			
County Gross Receipts Tax Rate	<u>1.3750%</u>			
State Gross Receipts Tax Rate	<u>4.875%</u>			
<b>Total Combined Rate</b>	<b><u>8.425%</u></b>			

Trend analysis, along with legislative changes and current economic conditions, are used to project gross receipts tax revenue. The Village has projected total gross receipts tax revenue to be \$26,718,464. We project to receive a decrease in sales taxes related to construction performed within Village limits with the completion of the Amazon building. We project sales taxes for all other industries to maintain steady growth based on the increasing population.

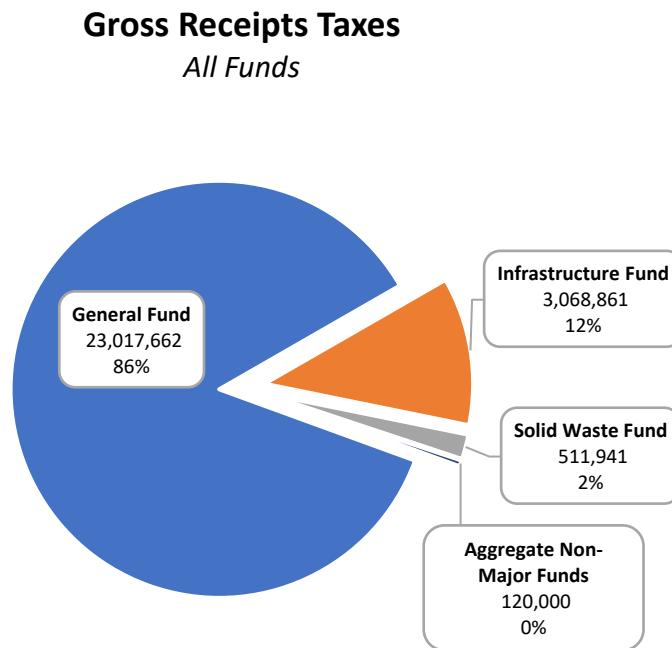
The historical revenue received, and the projected revenue expected to be received is shown in the graph below:



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**Sales Tax Revenue (Continued)**

The projected revenue derived from gross receipts taxes is estimated to be \$26,718,464 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 \$163,111,900, an increase of approximately \$138,409,601, or 560% 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 (Los Lunas Boulevard) project and right of way acquisition. 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.

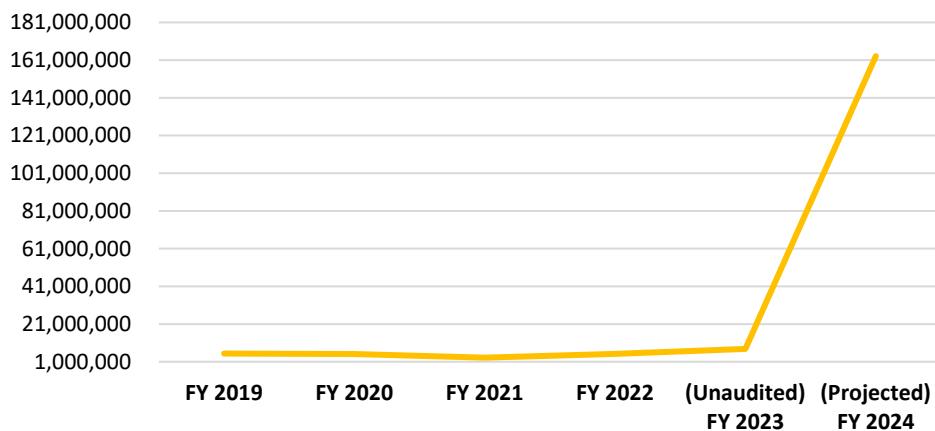
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**Intergovernmental Grants (Continued)**

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

**Intergovernmental Grants/Distributions**

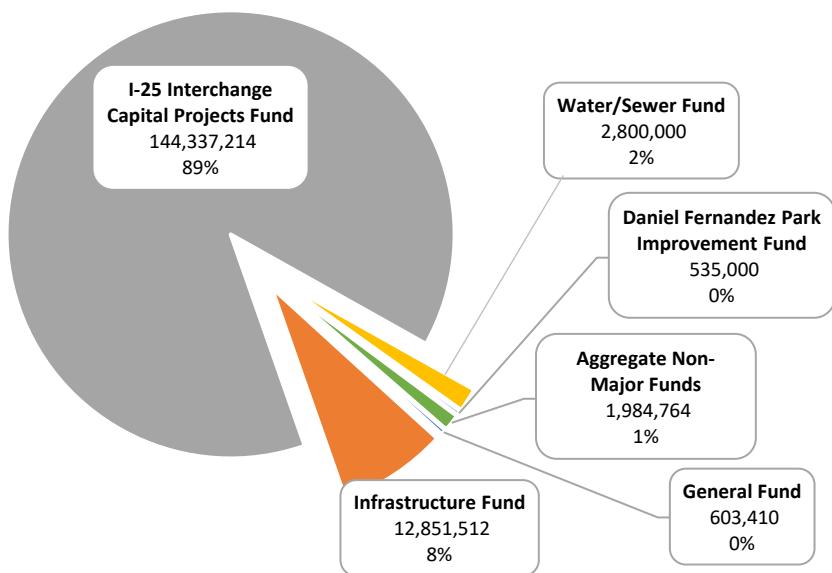
*All Funds*



The projected revenue for intergovernmental grants is accounted for across various funds with a cumulative total of \$163,111,900 as shown in the graph below:

**Intergovernmental Grants/Distributions**

*All Funds*

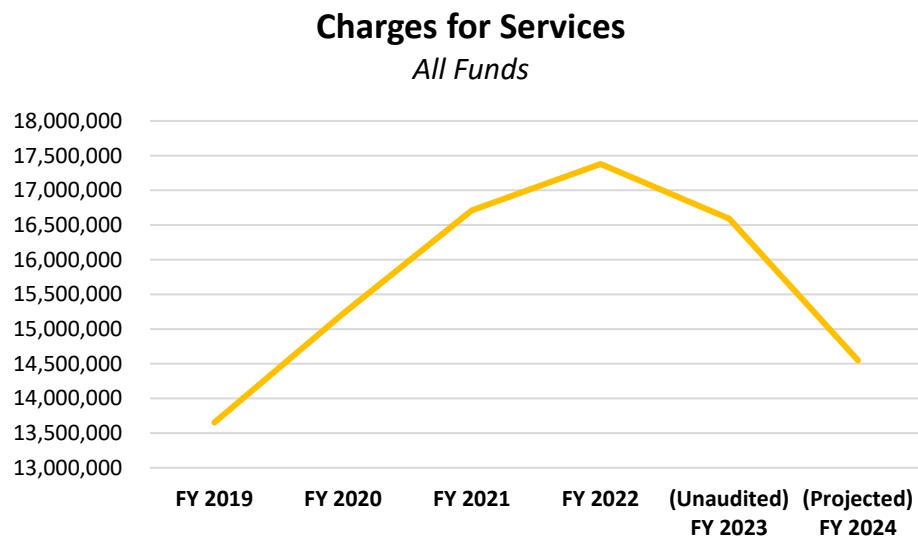


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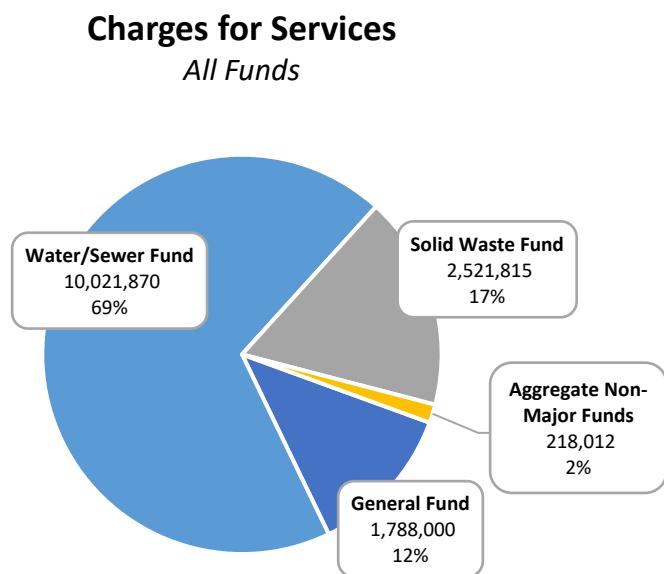
**Charges for Services**

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 \$14,549,697.

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 \$14,549,697, as shown 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 \$7.386 for residential properties and \$7.650 for commercial properties, per \$1,000 of valuation in the general fund and \$0.812 for residential and commercial properties, per \$1,000 of valuation in the G.O. bond 2016 fund. The total production takes into consideration a 4.18% delinquency rate as indicated by the 3 year average collection rate issued by the Valencia County Treasurer.

<b>Property Tax Category</b>	<b>Valuations</b>	<b>Operating</b>		<b>Total Production</b>
		<b>Tax Rate</b>	<b></b>	
Operational Residential	356,025,978	0.007386	\$	2,519,690
Operational Non-Residential	138,519,819	0.007650	\$	1,015,383
			\$	<b><u>3,535,073</u></b>
Debt Service Residential	325,025,978	0.000812	\$	277,009
Debt Service Non-Residential	138,519,819	0.000812	\$	107,776
			\$	<b><u>384,785</u></b>
			\$	<b><u>3,919,858</u></b>

The projected property tax revenue is estimated to be \$3,919,858, a decrease of \$160,792, or -4% from prior year.

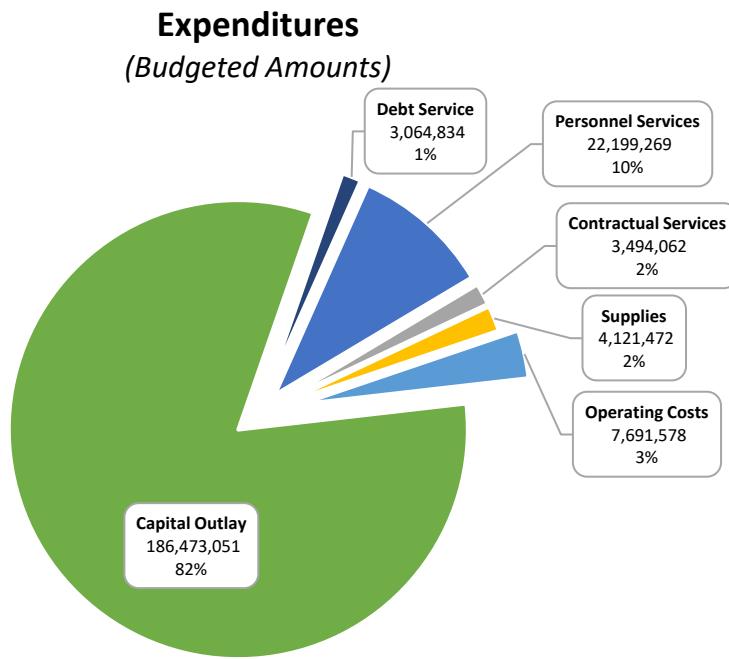
The Village's bonding capacity is calculated based on 4% of the assessed property value, less any outstanding bonds, as shown in the table below.

Assessed residential property value, 2022 tax year	\$	356,025,978
Assessed commercial property value, 2022 tax year	\$	<u>138,519,819</u>
Total assessed property value, 2022 tax year	\$	494,545,797
Limitation		4.00%
Bonding capacity	\$	19,781,832
Less: outstanding general obligation bonds		<u>3,355,000</u>
<b>Net bonding capacity</b>	\$	<b><u>16,426,832</u></b>

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## Expenditures

The village's primary expenditures include capital outlay and personnel services. These two categories of expenditures account for approximately 92% of the total FY 2024 budgeted expenditures.



### 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 \$186,473,051. The major capital projects included in the FY 2024 budget are as follows:

- Begin construction of the new I-25 Interchange/East-West Corridor (Los Lunas Boulevard)
- Design and construct NM 6 and Sun Ranch Village Rd Intersection improvements
- Complete construction of new Parks Maintenance building
- Complete installation of new water and sewer lines extending to Central NM Rail Park
- Finish construction of a new multi-use trail along NM Hwy 6 between Sun Ranch Village Rd and Jubilee Blvd

For a full list of capital outlay projects included in the FY 2024 budget, please reference the capital outlay schedule on pages 84 through 91.

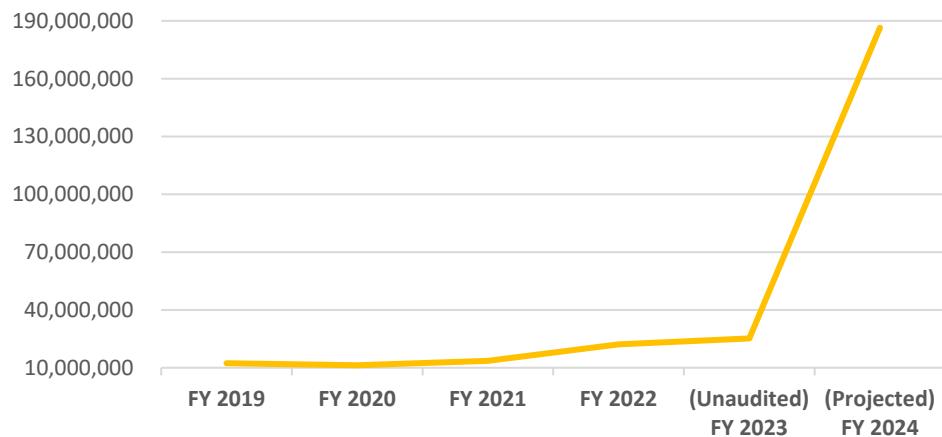
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**Capital Outlay (Continued)**

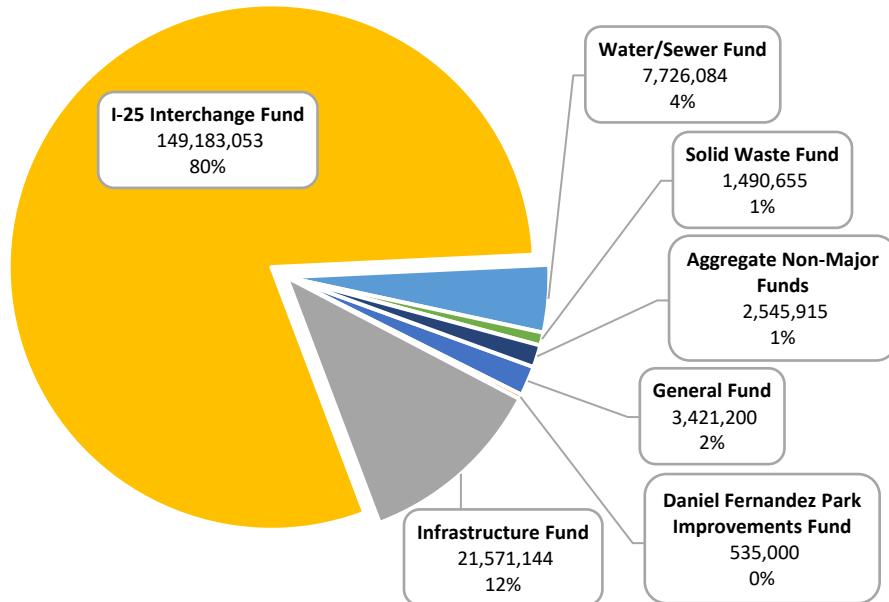
The historical and projected capital outlay expenditures are shown in the graph below:

The projected capital outlay expenditures are projected to be \$186,473,051 throughout multiple funds, as shown in the graph below:

**Capital Outlay**  
*All Funds*



**Capital Outlay**  
*All Funds*

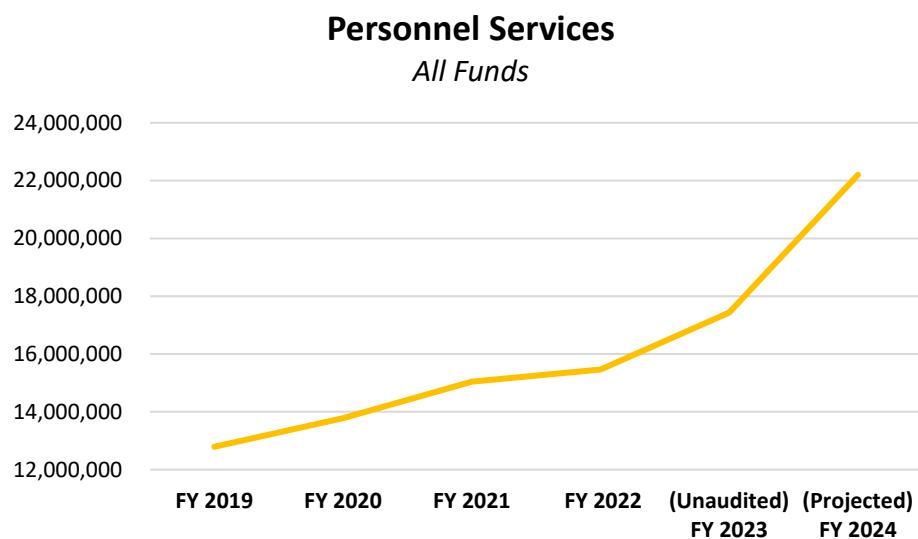


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**Personnel Services**

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 \$22,199,269. The FY 2024 budget includes a 5% increase on the Village's pay plan. This 5% is a budgetary estimate of an expected increase upon the completion of the compensation and classification study currently being conducted.

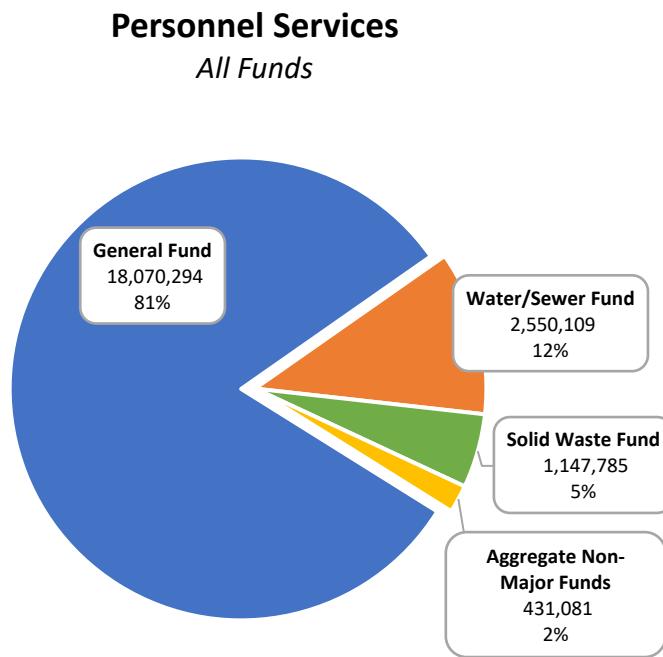
The historical and projected personnel services expenditures are shown in the graph below:



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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 \$22,199,269, as shown in the graph below:



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## Schedule of Capital Outlay

General Fund (11)

GL Account #	Account Title	Brief Description	Amount
11-432-5650	Buildings & Structures	Administration building cable upgrade, new CAT6 cables, equipment and cabling, demo old cabling	30,000
		SUV to be utilized by utility billing, finance, the deputy clerk and HR	
11-434-5661	Vehicles		38,000
11-434-5670	Machinery & Equipment	Installation of (4) additional security cameras	8,000
11-435-5601	Fiber Optic Cables	Increase redundancy of fiber connections of Village buildings	20,000
11-435-5670	Machinery & Equipment	UPS replacements across all network closets	10,000
11-435-5661	Vehicles	Fuel efficient car for daily travel around the Village	34,000
11-435-5650	Buildings & Structures	Outside repairs and internal remodel, IT building	200,000
11-404-5632	Vehicles	(10) Police units (Includes upfitting) & (10) mobile radio units	732,458
11-404-5632	Vehicles	(2) Patrol electric bicycles (Includes upfitting)	13,000
11-404-5670	Machinery & Equipment	(6) Portable radios for new hires	50,565
11-404-5650	Buildings & Structures	Replace RFID Door Locks	50,000
11-405-5661	Vehicles	(1) Truck for fire captains	50,000
11-405-5661	Vehicles	Class A Pumper Truck (Carry over from FY 2023 Budget)	550,000
11-441-5601	Park Improvements	Multiple parks with multiple projects	200,000
11-441-5661	Vehicles	(1) Work truck with utility bed	55,000
11-441-5670	Machinery & Equipment	Utility Tractor & Backhoe	165,000
11-442-5661	Vehicles	(2) 15 Passenger Vans (FY 2023 Legislative Capital Outlay Award)	120,000
11-442-5670	Machinery & Equipment	Gym equipment	100,000
11-443-5661	Vehicles	Open space patrol truck upfitted with lights & decals	60,000
11-444-5670	Machinery & Equipment	Large weed sprayer attachment for truck or UTV	6,000
11-408-5650	Buildings & Structures	Repairs to existing library building	250,000
11-408-5670	Machinery & Equipment	RFID Security Gate	8,300
11-409-5670	Machinery & Equipment	RFID Security Gate	8,287
11-409-5603	Vehicles	15 Passenger Van	65,000
11-406-5650	Buildings & Structures	Completion of Street Maintenance Building & addition of solar (Carry over from FY 2023 Budget)	377,000

## Schedule of Capital Outlay

### General Fund (11) (Continued)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
11-406-5661	Vehicles	(1) Truck to replace 1989 unit, (1) SUV for Streets administration use	90,000
11-406-5691	Street Light Replacement	Led Streetlight Project Phase II (Carry over from FY 2023 Budget)	75,590
11-412-5661	Vehicles	Truck Replacement of old S-10	45,000
11-412-5670	Machinery & Equipment	AC Gas Replacement Machine. Freon removal from vehicles, required with new gas (R1234)	10,000
<b>General Fund Subtotal</b>			<b><u>3,421,200</u></b>

### Municipal Street Improvement Fund (17)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
17-406-5615	Vehicles	Chevrolet Truck (Carry over from Fy 2023 Budget)	58,584
17-406-5615	Vehicles	Lowboy Tilt Trailer	14,000
<b>Municipal Street Improvement Fund Subtotal</b>			<b><u>72,584</u></b>

### Fire Fund (21)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
21-405-5661	Vehicles	Class A Pumper Truck (Carry over from FY 2023 Budget)	200,000
<b>Fire Fund Subtotal</b>			<b><u>200,000</u></b>

## Schedule of Capital Outlay

### Law Enforcement Protection Fund (27)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
27-404-5661	Vehicles	Equipment for upfitting Tahoe (Carry over from FY 2023 Budget)	30,673
<b>Law Enforcement Protection Fund Subtotal</b>			<b>30,673</b>

### Daniel Fernandez Park Improvements Fund (31)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
31-441-5688	Daniel Fernandez Park Improvements	Upgrades to shade structures, landscaping, parking improvements (FY 2023 Legislative Capital Outlay Award)	535,000
<b>Daniel Fernandez Park Improvements Fund Subtotal</b>			<b>535,000</b>

### I-25 Interchange Fund (42)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
42-406-5667	I-25 Interchange /E-W Corridor	I-25 Interchange East/West Corridor design and construction (\$5 million transfer-in from GF).	9,419,852
42-406-5670	I-25 Interchange /E-W Corridor Phase I	I-25 Interchange East/West Corridor construction - Phase I	136,000,000
42-406-5675	NMDOT E-W Corridor ROW Acquisitions	I-25 Interchange East/West Corridor Right-of-Way Acquisitions	3,763,201
<b>I-25 Interchange Fund Subtotal</b>			<b>149,183,053</b>

## Schedule of Capital Outlay

### Infrastructure Fund (25)

GL Account #	Account Title	Brief Description	Amount
25-406-5602	Highway Co-Op Maestas/Castillo Drive	ADA sidewalk improvements and roadway rehabilitation Traffic signals, roadway improvements on Edeal Intersection (Carry over from FY 2023 Budget)	240,000
25-406-5605	Edeal Intersection	Mountain View Storm Pond Improvements	950,000
25-406-5612	Parking Lot/Drainage Improvements	Water/Sewer lines, roadway improvements, storm water improvements, site grading	150,000
25-406-5621	MRA Infrastructure Development - Mireles	Construct additional turn lanes at I-25/NM 6 interchange (Carry over from FY 2023 Budget).	750,000
25-406-5622	NM 6 & I-25 Operational Improvements	Pavement rehabilitation/improvements, reconstruction, full construction, drainage improvements, blading and shaping, miscellaneous design and construction management (Carry over from FY 2023 Budget)	3,347,242
25-406-5628	COOP Pavement Rehab/Improvement		240,000
25-406-5633	NMDOT MAP - Phase II NM263 Improvements	Intersection improvements, traffic signals, medians, drainage improvements, ADA sidewalk improvements, design and construction management (FY 2023 Legislative Capital Outlay Award)	678,400
25-406-5635	NMDOT NM 6 & Sun Ranch Intersection	20' constructed wall along Jubilee Gated Community. Includes design and construction (FY 2023 Legislative Capital Outlay Award)	950,000
25-406-5636	NMDOT Sound Barrier Wall	ADA sidewalk improvements and roadway rehabilitation	750,000
25-406-5637	NMDOT NM6 Sand Sage Improvements	Quiet zone, Romeroville to Griego Road. Quad RR gates. Transportation center south parking lot improvements. NM 314 north pedestrian improvements (HAWK signal and sidewalk improvements) to Joseph Court	375,000
25-406-5641	Right of Way Improvements	Remove and replace outdated traffic light controllers and update various traffic light mitigation measures from Carson Drive to Los Morros Road (Carry over from FY 2023 Budget)	335,000
25-406-5657	NM 6 Traffic Mitigation		200,000

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## Schedule of Capital Outlay

Infrastructure Fund (25) (Continued)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
25-406-5659	NM 236 & NM 6 Intersection	Intersection improvements, traffic signals, medians, drainage improvements, ADA sidewalk improvements, design and construction management. (Economic Development Agreement)	900,000
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). (Carry over from FY 2023 Budget)	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). (Carry over from FY 2023 Budget)	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). (Carry over from FY 2023 Budget)	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). (Carry over from FY 2023 Budget)	300,000
25-406-5652	Local Street Improvements	Los Cerritos sidewalk project (Carry over from FY 2023 Budget)	78,000
25-406-5658	Highway MAP S. Los Lentes	Pavement rehabilitation to South Los Lentes to Huning Lateral (Carry over from FY 2023 Budget)	494,103
25-406-5661	NMDOT NM 6 Trail/Sun Ranch	Pedestrian/bike trail from Sun Ranch to Jubilee (Carry over from FY 2023 Budget)	497,812
25-406-5663	NMDOT N NM 314 Bike/Pedestrian Impr	Pedestrian/bike trail from Romeroville to Griego (Carry over from FY 2023 Budget)	4,097,977
25-406-5669	Los Lentes SE/TC Bike Path	Pedestrian/bike trail from Transportation Center to Los Lentes SE (Carry over from FY 2023 Budget)	275,000

## Schedule of Capital Outlay

### Infrastructure Fund (25) (Continued)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
25-406-5679	NMDOT TIP S. Los Lentes to Morris	Roadway improvements, ADA sidewalk improvement, pedestrian/bike trail (Carry over from FY 2023 Budget)	1,297,802
25-406-5690	Carson Park Phase II	Carson Drive improvements design (Carry over from FY 2023 Budget)	500,000
		Full-depth reclamation to include new pedestrian/bike facilities, onsite stormwater mitigation, new ADA sidewalks, and utility improvements. (Carry over from FY 2023 Budget)	
25-406-5691	NMDOT LGTPF Castillo Street	Full-depth reclamation to include new pedestrian sidewalks, onsite stormwater mitigation, street lighting, and utility improvements. (Carry over from FY 2023 Budget)	589,353
25-406-5692	NMDOT LGTPF Gensen 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. (Carry over from FY 2023 Budget)	489,265
		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. (Carry over from FY 2023 Budget)	
25-406-5693	NMDOT LGTPF Carson Drive	Full-depth reclamation to include new pedestrian sidewalks, onsite stormwater mitigation, and restripe all crosswalks and/or traffic markings. (Carry over from FY 2023 Budget)	1,340,186
25-406-5694	NMDOT LGTPF Lambros Loop	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. (Carry over from FY 2023 Budget)	480,834
		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. (Carry over from FY 2023 Budget)	
25-406-5695	NMDOT LGTPF N. Los Lentes Road		565,170
<b>Infrastructure Fund Subtotal</b>			<b>21,571,144</b>

## Schedule of Capital Outlay

### Water/Sewer Fund (41)

<b>GL Account #</b>	<b>Account Title</b>	<b>Brief Description</b>	<b>Amount</b>
41-421-5602	SCADA Improvements (network)	Install fiber from Tank #7 to the Central NM Rail Park.	150,000
41-421-5640	Land Improvements	Jersey Barrier Fence, Phase I	125,000
41-421-5661	Vehicles	550 Crane Truck (Carry over from FY 2023 Budget)	170,000
41-421-5661	Vehicles	1/2-Ton truck	42,000
41-421-5670	Machinery & Equipment	Lift Station Improvements	270,000
41-422-5602	SCADA Software	Update SCADA software to upgrade water wells	120,000
41-422-5606	Water/Sewer Office	Water/Sewer Office (Carry over from FY 2023 Budget)	250,000
41-422-5610	NM 6 Rail Park Waterline	NM 6 Rail Park 18" water line (Carry over from FY 2023 Budget)	2,700,000
		Construction of a 750,000-gallon potable water and booster station at the CNM Rail Park.	1,100,000
41-422-5611	NM Rail Park Booster Station	Rail Park.	75,000
41-422-5622	Water Pumps and Valves	Water pumps and valves replacements	250,000
41-422-5627	East West Corridor Utility	Design, plan new Water/Sewer Utility Corridor Project	500,000
41-422-5629	Water Rights Acquisition	Water Rights Acquisition	200,000
41-422-5633	Meters	Water Meters	398,084
41-422-5649	Central NM Rail Park Water Line	Central NM Rail Park 18" Water line (Carry over from FY 2023 Budget)	F-150 4x4 trucks (2) to replace older trucks (one approved to be deleted FY23)
41-422-5661	Vehicles	120,000	
41-422-5670	Machinery & Equipment	F550 Dump Truck and Camera Inspection Equipment for the Vactor Truck	156,000
41-422-5698	Water/Sewer Extensions	Waterline and sewerline extensions	1,100,000
<b>Water/Sewer Fund Subtotal</b>			<b>7,726,084</b>

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

<b>GL Account #</b>	<b>Account Title</b>	<b>Brief Description</b>	<b>Amount</b>
38-441-5690	River Park Improvements	River Park/Bosque Open Space Master Plan. Trail extensions and improvements, river access signage, re-vegetation, trailhead/parking development.	670,000

**STATE OF NEW MEXICO****VILLAGE OF LOS LUNAS****Final Budget****June 30, 2024****American Rescue Plan Act Fund Subtotal****670,000****Schedule of Capital Outlay****Solid Waste Fund (43)**

<b>GL Account #</b>	<b>Account Title</b>	<b>Brief Description</b>	<b>Amount</b>
43-423-5640	Composting Facility	Composting facility (sensors, probes, blower units) (\$200k Carry over from FY 2023 Budget)	500,000
43-423-5670	Machinery and Equipment	Plastics shredder	190,000
43-423-5650	Transfer Station	Post Closure of Landfill (mandatory amount)	29,978
43-423-5661	Vehicles	Replacing unit SW #8 (need to retire due to ongoing issues)	376,275
43-423-5661	Vehicles	Large Residential truck	394,402
<b>Solid Waste Fund Subtotal</b>			<b><u>1,490,655</u></b>

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

<b>GL Account #</b>	<b>Account Title</b>	<b>Brief Description</b>	<b>Amount</b>
61-510-5501	NM 6 Central NM Sewer Line Extension	Extend sewer services to 1,420-acre Central NM Rail Park in Los Lunas	1,172,658
<b>American Rescue Plan Act Fund Subtotal</b>			<b><u>1,172,658</u></b>

**Sports Complex Improvements Fund (40)**

<b>GL Account #</b>	<b>Account Title</b>	<b>Brief Description</b>	<b>Amount</b>
40-441-5691	Sports Complex Improvements	Shade structures, landscaping, and ADA improvements at the Los Lunas Sports Complex	400,000
<b>Sports Complex Improvements Fund Subtotal</b>			<b><u>400,000</u></b>
<b>Total Capital Outlay</b>			<b><u>186,473,051</u></b>

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**Debt Obligations**

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

**General Fund (11)**

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$3,403,856 for building and equipping a new emergency call center. The loan will be amortized over a 30-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 1.71% and mature on May 1, 2046.

<b><u>Fiscal Year(s)</u></b>		<b><u>Principal</u></b>	<b><u>Interest</u></b>
2024	\$ 90,887	87,439	
2025	92,442	85,885	
2026	94,152	84,175	
2027	95,978	82,348	
2028	98,138	80,188	
2029-2033	532,185	359,447	
2034-2038	619,044	272,586	
2039-2043	727,606	164,026	
2044-2046	499,396	35,582	
	<b><u>\$ 2,849,828</u></b>	<b><u>1,251,676</u></b>	

**Water/Sewer Fund (41)**

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

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

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**Debt Obligations (Continued)**

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

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

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

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

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

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$7,422,285 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 annually. The loan will accrue interest at .01% and mature on July 28, 2047. The loan will be repaid utilizing funds pledged from the Water/Sewer fund.

<b><u>Fiscal Year(s)</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>
2024	\$ 296,535	742
2025	296,565	713
2026	296,595	683
2027	296,624	653
2028	296,654	624
2029-2033	1,483,714	2,672
2034-2038	1,484,457	1,931
2039-2043	1,485,199	1,189
2044-2047	1,485,942	446
	<b><u>\$ 7,422,285</u></b>	<b><u>9,653</u></b>

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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 \$2,810,700 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 semi-annually. 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.

<b><u>Fiscal Year(s)</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Other</u></b>
2024	\$ 131,889	20,585	6,862
2025	133,208	19,596	6,532
2026	134,540	18,597	6,199
2027	135,885	17,588	5,863
2028	137,244	16,569	5,523
2029-2033	707,081	67,198	22,399
2034-2038	743,151	40,147	13,382
2039-2041	621,723	11,715	3,905
	<hr/> <b>\$ 2,744,721</b>	<hr/> <b>211,995</b>	<hr/> <b>70,665</b>

**Municipal Street Improvement Fund (17)**

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

<b><u>Fiscal Year(s)</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>
2024	174,534	8,529
2025	176,628	6,435
2026	178,748	4,316
2027	180,893	2,171
	<hr/> <b>\$ 710,803</b>	<hr/> <b>21,451</b>

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**Debt Obligations (Continued)**

**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 receipts tax revenue bonds accrue interest at 3.00% and mature on April 1, 2041.

<b><u>Fiscal Year(s)</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>
2024	150,000	106,200
2025	155,000	101,700
2026	160,000	97,050
2027	165,000	92,250
2028	170,000	87,300
2029-2033	930,000	357,000
2034-2038	1,080,000	208,500
2039-2041	730,000	44,250
<b>\$</b>	<b><u>3,540,000</u></b>	<b><u>1,094,250</u></b>

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

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

<b><u>Fiscal Year(s)</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>
2024	370,000	90,012
2025	380,000	78,763
2026	395,000	67,138
2027	405,000	55,138
2028	415,000	44,912
2029-2032	1,760,000	85,431
<b>\$</b>	<b><u>3,725,000</u></b>	<b><u>421,394</u></b>

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**Bond Ratings**

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

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

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

The Village received the following ratings for its outstanding bonds:

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

STATE OF NEW MEXICO  
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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		\$ 46,313,083	31,018,438	30,054,118	(6,988,600)	40,288,803	2,504,510
<b>Total General Fund</b>		<b>\$ 46,313,083</b>	<b>31,018,438</b>	<b>30,054,118</b>	<b>(6,988,600)</b>	<b>40,288,803</b>	<b>2,504,510</b>
<b>SPECIAL REVENUE FUNDS</b>							
15 Local LEDA GRT Fund		\$ 962,134	-	-	-	962,134	-
16 Lodgers Tax Fund		310,403	104,000	90,000	-	324,403	-
17 Municipal Street Improvement Fund		597,005	326,006	405,648	183,064	700,427	-
21 Fire Fund		529,766	332,996	409,000	-	453,762	-
22 Recreation Fund		614,579	131,250	131,200	-	614,629	-
24 Intergovernmental Grant Fund		(18,944)	114,301	114,301	-	(18,944)	-
25 Infrastructure Fund		8,340,642	16,625,429	22,221,144	(86,870)	2,658,057	-
26 Local Government Correction Fund		137,901	22,000	22,000	-	137,901	-
27 Law Enforcement Protection Fund		10,673	155,000	155,000	-	10,673	-
29 Local DWI Fund		79,648	636,966	644,927	-	71,687	-
30 Cannabis Gross Receipts Tax Fund		154,547	120,000	-	-	274,547	-
39 Emergency Medical Service Fund		6,230	14,021	14,001	-	6,250	-
46 LG Abatement Opioid Fund		230,141	-	-	-	230,141	-
61 American Rescue Plan Act Fund		1,172,658	26,742	1,199,400	-	-	-
<b>Total Special Revenue Funds</b>		<b>\$ 13,127,383</b>	<b>18,608,711</b>	<b>25,406,621</b>	<b>96,194</b>	<b>6,425,667</b>	<b>-</b>
<b>CAPITAL PROJECTS FUNDS</b>							
31 Daniel Fernandez Park Improvements Fund		\$ 561,954	535,000	535,000	-	561,954	-
32 Aquatic Center Fund		31,207	-	-	-	31,207	-
38 River Park and Bosque Improvements Fund		-	770,000	719,403	-	50,597	-
40 Sports Complex Improvements Fund		(274,647)	-	400,000	400,000	(274,647)	-
42 I-25 Interchange Fund		14,098	144,337,214	149,183,053	5,000,000	168,259	-
<b>Total Capital Projects Funds</b>		<b>\$ 332,612</b>	<b>145,642,214</b>	<b>150,837,456</b>	<b>5,400,000</b>	<b>537,370</b>	<b>-</b>
<b>DEBT SERVICE FUNDS</b>							
34 GRT Revenue Bond 2016 Fund		\$ 145,001	-	256,470	256,470	145,001	-
36 G.O. Bond 2016 Fund		808,661	384,785	460,283	-	733,163	-
<b>Total Debt Service Funds</b>		<b>\$ 953,662</b>	<b>384,785</b>	<b>716,753</b>	<b>256,470</b>	<b>878,164</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>							
41 Water/Sewer Fund		\$ 7,007,673	12,825,099	15,934,835	1,235,936	5,133,873	-
43 Solid Waste Fund		5,902,293	3,065,860	4,083,810	-	4,884,343	-
<b>Total Enterprise Funds</b>		<b>\$ 12,909,966</b>	<b>15,890,959</b>	<b>20,018,645</b>	<b>1,235,936</b>	<b>10,018,216</b>	<b>-</b>
<b>FIDUCIARY FUNDS</b>							
28 Court Trust Fund		\$ 6,249	9,000	9,000	-	6,249	-
60 Employee Benefit Fund		4,254,927	626,697	324,000	-	4,557,624	-
62 Appreciating You Fund		3,284	2,830	2,830	-	3,284	-
64 Police Evidence Fund		50,406	10,000	10,000	-	50,406	-
65 Firefighter Fund		14,753	3,000	3,000	-	14,753	-
66 Cops for Kids Fund		1,399	7,500	7,500	-	1,399	-
<b>Total Fiduciary Funds</b>		<b>\$ 4,331,018</b>	<b>659,027</b>	<b>356,330</b>	<b>-</b>	<b>4,633,715</b>	<b>-</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>\$ 77,967,724</b>	<b>212,204,134</b>	<b>227,389,923</b>	<b>-</b>	<b>62,781,935</b>	<b>2,504,510</b>

STATE OF NEW MEXICO  
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**Budget Summary**

	Primary Government				
	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
<b>Revenues</b>					
Sales Taxes	\$ 26,718,464	31,138,338	41,659,165	(4,419,874)	-14%
Property Taxes	3,919,858	4,080,650	4,069,487	(160,792)	-4%
Payments in Lieu of Taxes	450,000	450,000	450,000	-	0%
Franchise Taxes	837,193	1,129,278	1,122,950	(292,085)	-26%
Other Taxes	572,800	689,400	619,820	(116,600)	-17%
Licenses and Permits	335,700	323,939	234,164	11,761	4%
Intergovernmental Grants/Distributions	163,111,900	24,702,299	7,779,573	138,409,601	560%
Charges for Services	14,549,697	16,834,403	16,605,921	(2,284,706)	-14%
Fines and Forfeitures	331,000	29,900	33,823	301,100	1007%
Investment Earnings	9,439	7,869	36,619	1,570	20%
Miscellaneous Revenues	709,056	821,066	1,228,231	(112,010)	-14%
<b>Total Revenues</b>	<b>\$ 211,545,107</b>	<b>80,207,142</b>	<b>73,839,753</b>	<b>131,337,965</b>	<b>164%</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 14,274,828	12,952,265	9,833,652	1,322,563	10%
Employee Benefits	7,924,441	7,491,279	5,408,540	433,162	6%
Supplies	4,121,472	5,250,400	3,363,108	(1,128,928)	-22%
Contractual Services	3,494,062	3,771,026	2,542,301	(276,964)	-7%
Operating Costs	7,691,578	8,071,185	6,390,529	(379,607)	-5%
Capital Outlay	186,462,378	50,375,582	22,043,694	136,086,796	270%
Debt Service	3,064,834	5,896,728	3,349,011	(2,831,894)	-48.0%
<b>Total Expenditures</b>	<b>\$ 227,033,593</b>	<b>93,808,465</b>	<b>52,930,835</b>	<b>133,225,128</b>	<b>142%</b>
<b>Transfers</b>					
Transfer In	\$ 7,790,134	8,341,148	8,158,084	(551,014)	-7%
Transfers Out	(7,971,134)	(9,508,148)	(8,341,148)	1,537,014	-16%
<b>Total Transfers</b>	<b>\$ (181,000)</b>	<b>(1,167,000)</b>	<b>(183,064)</b>	<b>986,000</b>	<b>0%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (15,669,486)</b>	<b>(14,768,323)</b>	<b>20,725,854</b>	<b>(901,163)</b>	<b>6%</b>

**STATE OF NEW MEXICO  
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## **General Fund**

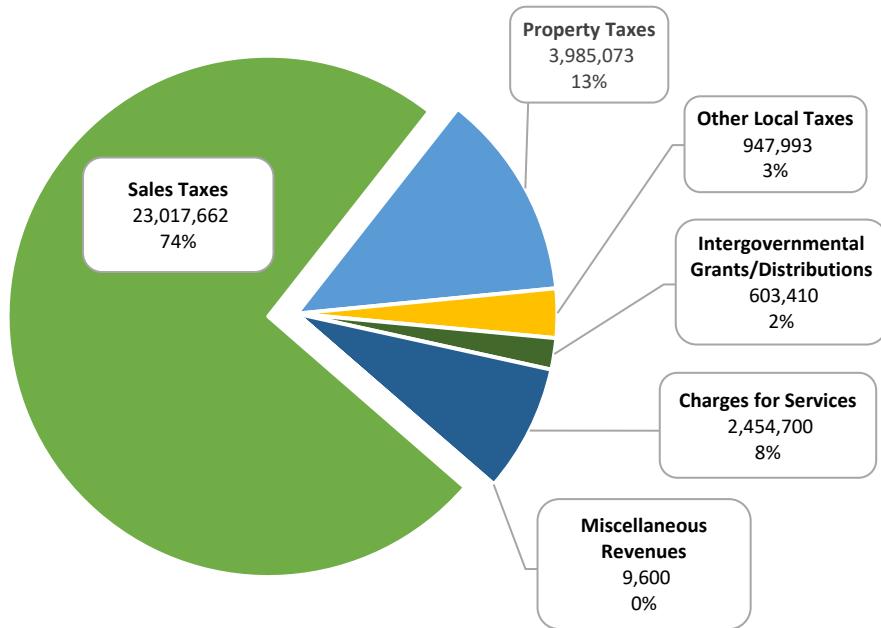
The general fund is used to account for financial resources for public safety, infrastructure, parks, recreation, library, and community development. All financial resources are accounted for in the general fund except those required to be in another fund.

### **General Fund Revenues**

The general fund's budgeted revenues are projected to be \$31,018,438, 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 87% of the general fund's revenues.

### **General Fund Revenues**

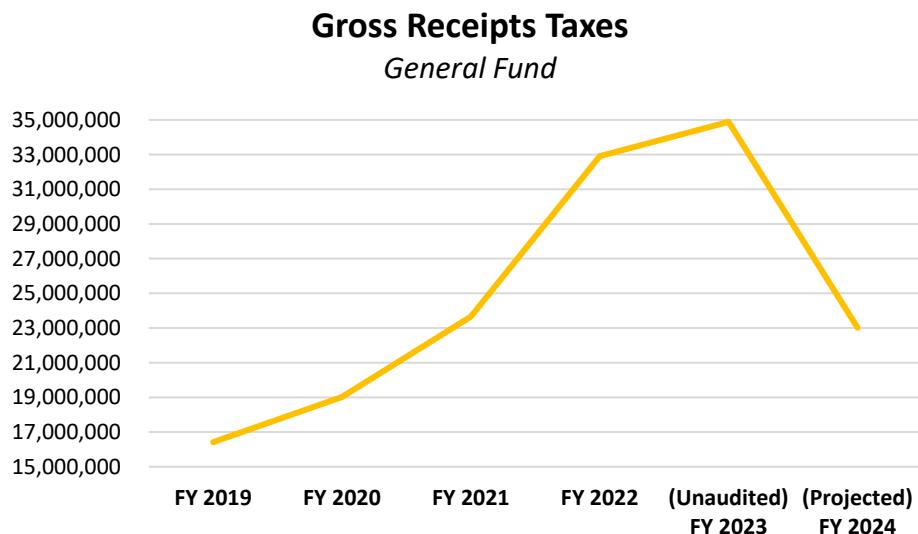
*(Budgeted Amounts)*



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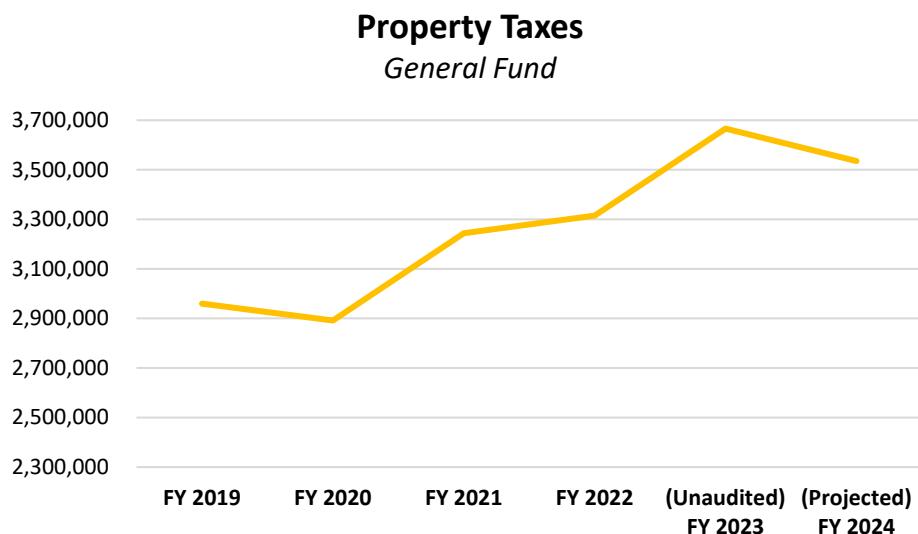
**Sales Tax Revenue**

The projected sales tax revenue in the general fund is estimated to be \$23,017,662. The historical sales tax revenue trend along with the projected revenues for FY 2024, is presented below:



**Property Tax Revenue**

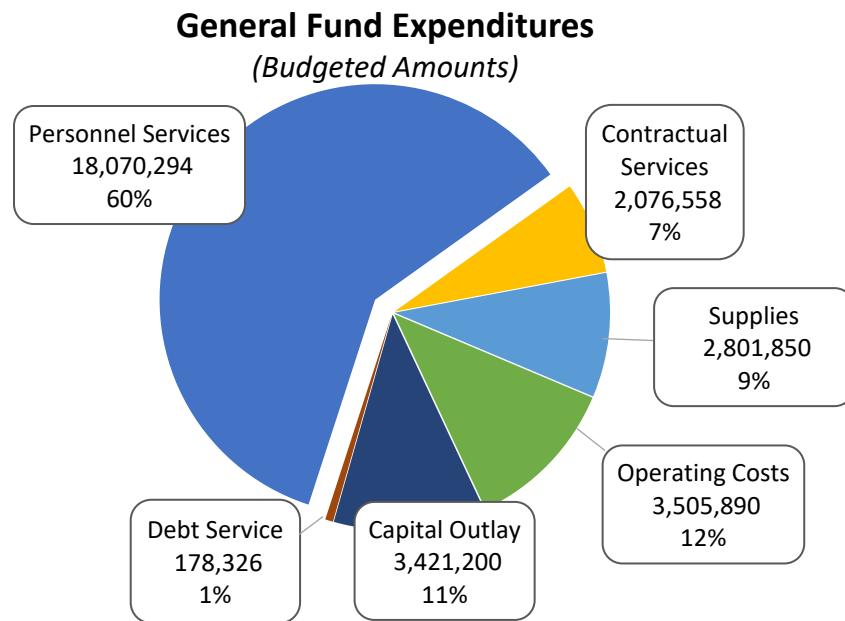
Property taxes are levied and collected by Valencia County. The County bills property taxes on November 1 of each year, on the assessed valuation of property located in the County as of the preceding January 1. Taxes are due and payable in two equal installments, on November 10 and April 10 following the levy. The projected property tax revenue in the general fund is estimated to be \$3,535,073. Historical property tax revenue trend along with the projected revenues for FY 2024, is presented below:



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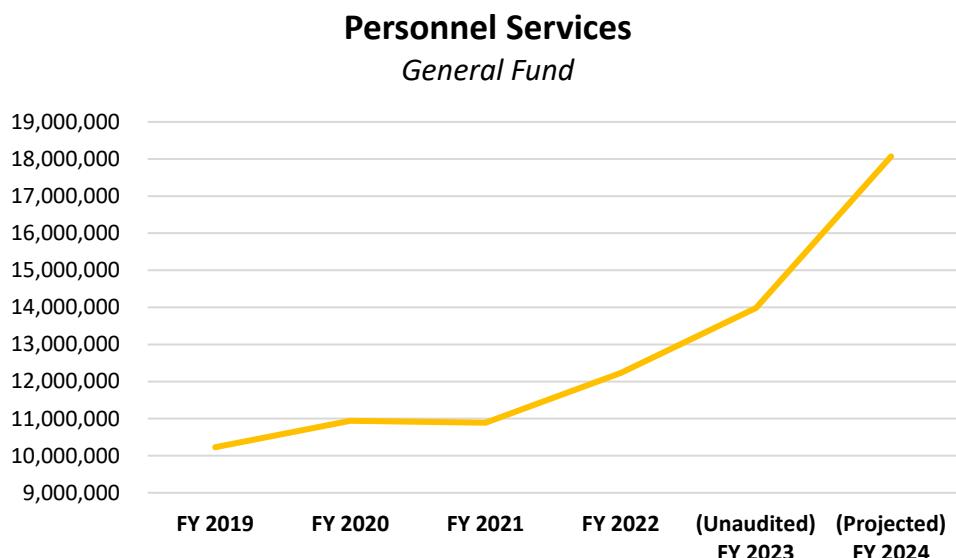
**General Fund Expenditures**

The general fund's budgeted expenditures have been projected to be \$30,054,118, 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 83% of the general fund's expenditures.



**Personnel Services**

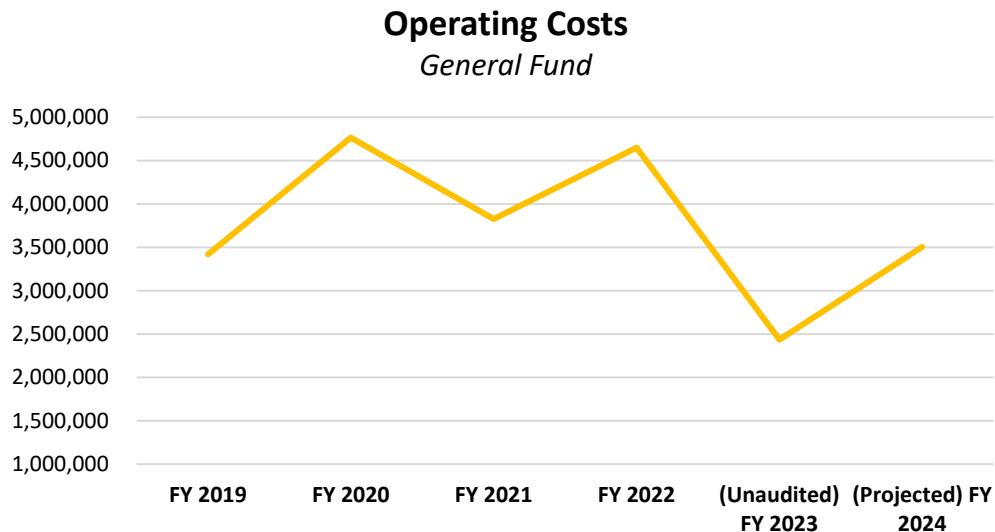
General fund salaries, wages, and benefits are estimated to be \$18,070,294. The historical personnel services expenditures trend along with the projected expenditures for FY 2024, is presented below:



**STATE OF NEW MEXICO  
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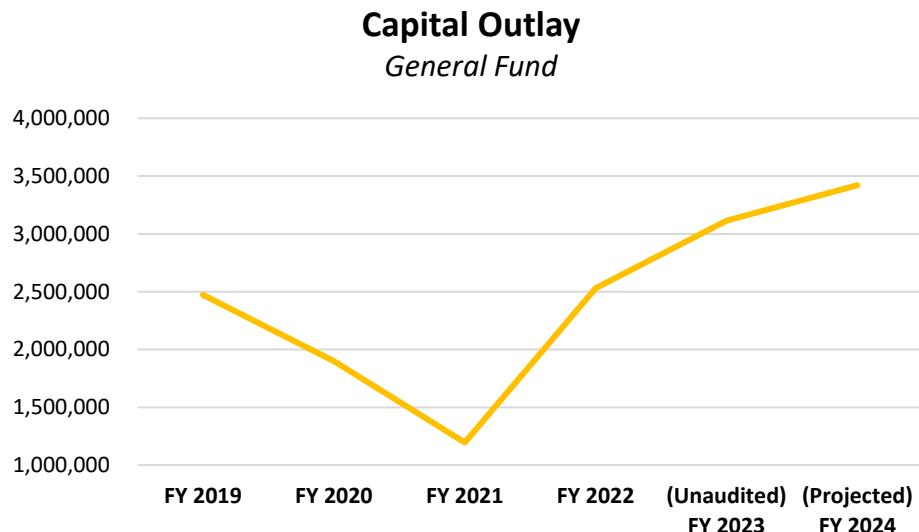
**Operating Expenditures**

General fund operating expenditures are estimated to be \$3,505,890. The historical operating expenditures trend along with the projected expenditures for FY 2024, is presented below:



**Capital Outlay Expenditures**

General fund capital outlay expenditures are estimated to be \$3,421,200. The historical capital outlay expenditures trend along with the projected expenditures for FY 2024, is presented below:



**STATE OF NEW MEXICO  
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**General Fund Summary**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>Proposed</b> <b>June 30, 2024</b>	<b>Approved</b> <b>June 30, 2023</b>	<b>June 30, 2023</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>	
<b>Revenues</b>						
Sales Taxes	\$ 23,017,662	27,560,836	34,885,487	(4,543,174)	-16%	
Property Taxes	3,535,073	3,666,100	3,666,100	(131,027)	-4%	
Payments in Lieu of Taxes	450,000	450,000	450,000	-	0%	
Franchise Taxes	805,193	1,093,542	1,092,200	(288,349)	-26%	
Other Taxes	142,800	134,400	163,236	8,400	6%	
Licenses and Permits	335,700	323,939	234,164	11,761	4%	
Intergovernmental Grants/Distributions	603,410	227,459	203,710	375,951	165%	
Charges for Services	1,788,000	2,249,383	2,197,934	(461,383)	-21%	
Fines and Forfeitures	331,000	29,900	33,823	301,100	1007%	
Investment Earnings	5,600	4,200	22,170	1,400	33%	
Miscellaneous Revenues	4,000	36,010	91,179	(32,010)	-89%	
<b>Total Revenues</b>	<b>\$ 31,018,438</b>	<b>35,775,769</b>	<b>43,040,003</b>	<b>(4,757,331)</b>	<b>-13%</b>	
<b>Expenditures</b>						
Salaries and Wages	\$ 11,695,598	10,356,288	7,461,815	1,339,310	13%	
Employee Benefits	6,374,696	5,894,494	4,106,413	480,202	8%	
Supplies	2,801,850	3,364,637	1,954,989	(562,787)	-17%	
Contractual Services	2,076,558	2,085,322	927,300	(8,764)	0%	
Operating Costs	3,505,890	3,244,277	2,435,238	261,613	8%	
Capital Outlay	3,421,200	4,244,596	1,740,169	(823,396)	-19%	
Debt Service	178,326	3,028,154	178,326	(2,849,828)	-94%	
<b>Total Expenditures</b>	<b>\$ 30,054,118</b>	<b>32,217,768</b>	<b>18,804,250</b>	<b>(2,163,650)</b>	<b>-7%</b>	
<b>Transfers</b>						
Transfer In	\$ 181,000	-	-	181,000	#DIV/0!	
Transfers Out	(7,169,600)	(9,069,264)	(7,902,264)	902,264	-10%	
<b>Total Transfers</b>	<b>\$ (6,988,600)</b>	<b>(9,069,264)</b>	<b>(7,902,264)</b>	<b>1,083,264</b>	<b>-12%</b>	
<b>Net Change in Fund Balance</b>	<b>\$ (6,024,280)</b>	<b>(5,511,263)</b>	<b>16,333,489</b>	<b>(1,510,417)</b>	<b>27%</b>	

STATE OF NEW MEXICO  
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**General Fund (11)**  
**Schedule of Revenues**

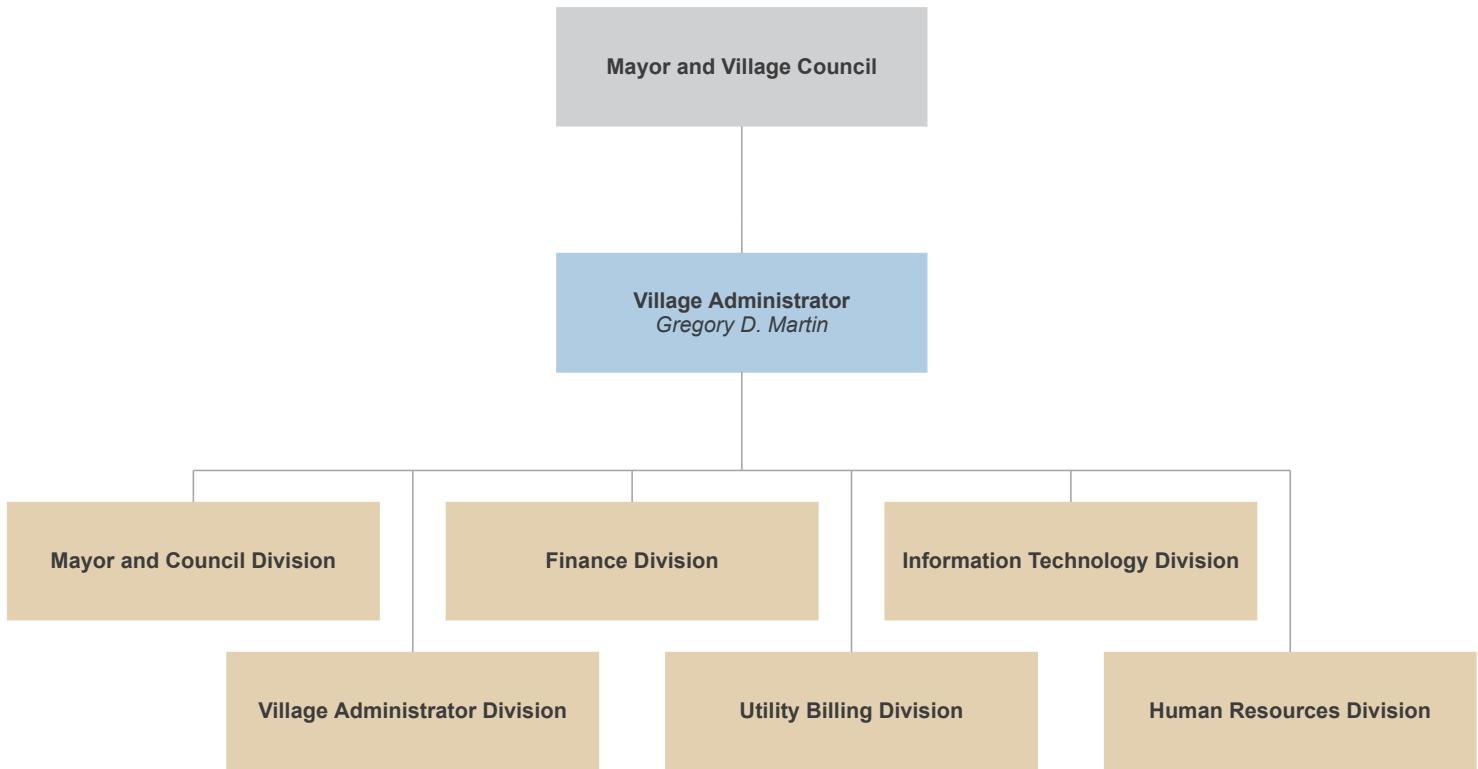
		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023		Increase (Decrease)	Increase (Decrease)
<b>Sales Taxes</b>							
11-320-4107	Gross Receipts Taxes: Municipal	\$ 14,513,680	16,548,359	21,478,066	(2,034,679)	-12%	
11-340-4117	Gross Receipts Taxes: State Share	10,233,421	12,405,330	15,168,203	(2,171,909)	-18%	
11-385-4045	Gross Receipts Taxes: EMS	348,000	222,000	357,611	126,000	57%	
11-320-4108	Gross Receipts Taxes: Hold Harmless	(1,572,395)	(1,126,000)	(1,540,605)	(446,395)	40%	
11-320-4109	Gross Receipt Taxes: Admin Fee	(505,044)	(488,853)	(577,788)	(16,191)	3%	
<b>Total Sales Taxes</b>		<b>23,017,662</b>	<b>27,560,836</b>	<b>34,885,487</b>	<b>(4,543,174)</b>	<b>-16%</b>	
<b>Property Taxes</b>							
11-300-4101	Property Taxes	3,535,073	3,666,100	3,666,100	(131,027)	-4%	
<b>Total Property Taxes</b>		<b>3,535,073</b>	<b>3,666,100</b>	<b>3,666,100</b>	<b>(131,027)</b>	<b>-4%</b>	
<b>Payments in Lieu of Taxes</b>							
11-300-4100	Payment in Lieu of Taxes	450,000	450,000	450,000	-	0%	
<b>Total Payments in Lieu of Taxes</b>		<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>-</b>	<b>0%</b>	
<b>Franchise Taxes</b>							
11-310-4103	Franchise Tax: Electrical	640,000	893,930	893,930	(253,930)	-28%	
11-310-4104	Franchise Tax: Gas	74,000	110,099	110,098	(36,099)	-33%	
11-310-4105	Franchise Tax: Telephone	13,193	16,000	14,659	(2,807)	-18%	
11-310-4106	Franchise Tax: Cable	78,000	73,513	73,513	4,487	6%	
<b>Total Franchise Taxes</b>		<b>805,193</b>	<b>1,093,542</b>	<b>1,092,200</b>	<b>(288,349)</b>	<b>-26%</b>	
<b>Other Taxes</b>							
11-340-4114	Other Taxes: Auto Tax 10%	102,000	96,000	116,985	6,000	6%	
11-340-4115	Other Taxes: Auto Tax 15%	40,800	38,400	46,251	2,400	6%	
<b>Total Other Taxes</b>		<b>142,800</b>	<b>134,400</b>	<b>163,236</b>	<b>8,400</b>	<b>6%</b>	
<b>Licenses and Permits</b>							
11-330-4012	Pet Licenses	5,500	5,500	4,668	-	0%	
11-330-4013	Zoning Application Fees	2,500	2,500	(14,367)	-	0%	
11-330-4014	Sign Permit Fees	1,500	1,000	2,261	500	50%	
11-330-4015	Special Event Permit Fees	200	200	-	-	0%	
11-330-4016	PID Application Fees	-	12,232	-	(12,232)	-100%	
11-330-4108	Liquor & Cannabis Licenses	6,000	6,750	6,750	(750)	-11%	
11-330-4109	Business Registrations	40,000	45,000	27,828	(5,000)	-11%	
11-330-4111	Building Permits	20,000	48,120	22,079	(28,120)	-58%	
11-330-4112	-	-	-	50	-	100%	
11-330-4121	Subdivision Application Fees	10,000	14,640	14,110	(4,640)	-32%	
11-330-4122	Subdivision Engineering Fees	250,000	187,997	170,785	62,003	33%	
<b>Total Licenses and Permits</b>		<b>335,700</b>	<b>323,939</b>	<b>234,164</b>	<b>11,761</b>	<b>4%</b>	
<b>Intergovernmental Grants/Distributions</b>							
11-344-4009	Legislative Appropriation	345,000	-	27,694	345,000	100%	
11-380-4009	Library State Aid Grant	15,382	20,777	20,777	(5,395)	-26%	
11-380-4022	Space Institute Steam Equ Grant	7,557	15,000	7,193	(7,443)	-50%	
11-380-4023	NM Humanities Grant	-	-	1,366	-	100%	
11-380-4025	Library G.O. Bond Revenue	32,581	3,136	3,136	29,445	939%	
11-382-4009	NM Game & Fish Grant	30,000	19,024	19,024	10,976	58%	
11-385-4012	DFA Retention Grant	112,500	112,500	112,500	-	0%	
11-385-4055	DOJ Bulletproof Vest Program	11,000	7,632	3,600	3,368	44%	
11-385-4059	NMDOT Traffic Safety Grant	37,390	37,390	8,420	-	0%	
11-385-4091	DOJ Edward Byrne Grant	12,000	12,000	-	-	0%	
<b>Total Intergovernmental Grants/Distributions</b>		<b>\$ 603,410</b>	<b>227,459</b>	<b>203,710</b>	<b>375,951</b>	<b>165%</b>	

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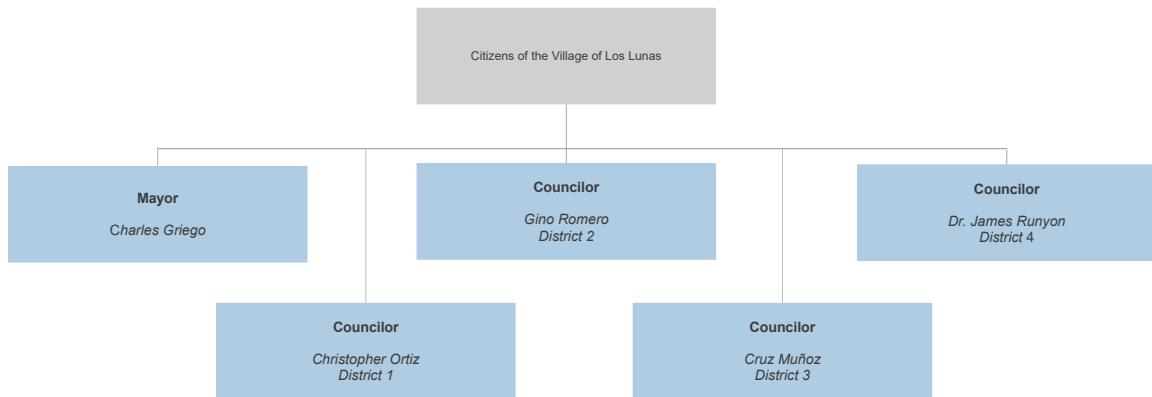
General Fund (11) (Continued)  
 Schedule of Revenues (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
<b>Charges for Services</b>						
11-330-4113	NSF Check Charge	-	-	-	-	100%
11-350-4011	Park Impact Fees	200,000	438,617	395,197	(238,617)	-54%
11-350-4118	Printing & Copying Revenue	-	-	226	-	100%
11-350-4119	Police Report Revenue	3,800	3,500	4,958	300	9%
11-350-4120	Paving Cuts	2,400	4,776	4,775	(2,376)	-50%
11-350-4123	Bookkeeping Fees	832,700	967,733	967,733	(135,033)	-14%
11-350-4136	Rio Metro Transportation Revenue	200,000	264,849	253,287	(64,849)	-24%
11-370-4026	Property Rental Revenue	65,000	65,000	52,892	-	0%
11-370-4029	Property Lease Revenue	411,800	416,113	416,123	(4,313)	-1%
11-370-4089	Facility Rental Revenue	8,000	8,000	5,550	-	0%
11-380-4010	Library Sales	2,000	2,000	2,673	-	0%
11-380-4019	Museum Sales	500	500	611	-	0%
11-380-4021	Printing & Copying: Library	3,000	3,500	4,339	(500)	-14%
11-382-4010	NM Outdoor Recreation	-	15,995	15,995	(15,995)	-100%
11-385-4071	Police Overtime Reimbursement	30,000	30,000	21,240	-	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	52,335	-	0%
<b>Total Charges for Services</b>	<b>1,788,000</b>	<b>2,249,383</b>	<b>2,197,934</b>	<b>(461,383)</b>	<b>-21%</b>	
<b>Fines and Forfeitures</b>						
11-306-4140	Automated Speed Enforcement	300,000	-	-	300,000	100%
11-360-4125	Court Fines	25,000	24,000	26,032	1,000	4%
11-360-4130	Court Costs	3,000	2,400	3,044	600	25%
11-380-4018	Library Fees	3,000	3,500	4,747	(500)	-14%
<b>Total Fines and Forfeitures</b>	<b>331,000</b>	<b>29,900</b>	<b>33,823</b>	<b>301,100</b>	<b>1007%</b>	
<b>Investment Earnings</b>						
11-306-4060	Interest Income	5,600	4,200	22,170	1,400	33%
<b>Total Investment Earnings</b>	<b>5,600</b>	<b>4,200</b>	<b>22,170</b>	<b>1,400</b>	<b>33%</b>	
<b>Miscellaneous Revenues</b>						
11-370-4010	Insurance Recoveries	-	23,657	52,761	(23,657)	-100%
11-370-4014	Miscellaneous/Other Revenue	-	-	7,695	-	100%
11-370-4128	Proceeds from Sale of Assets	-	-	20,170	-	100%
11-380-4004	Contributions/Donations: Library	2,000	2,000	2,701	-	0%
11-380-4007	E-Rate Reimbursement	2,000	2,500	-	(500)	-20%
11-385-4057	WIOA Reimbursements	-	7,853	7,852	(7,853)	-100%
<b>Total Miscellaneous Revenues</b>	<b>4,000</b>	<b>36,010</b>	<b>91,179</b>	<b>(32,010)</b>	<b>-89%</b>	
<b>Total General Fund Revenues</b>	<b>31,018,438</b>	<b>35,775,769</b>	<b>43,040,003</b>	<b>(4,757,331)</b>	<b>-13%</b>	

# Administration Department



## Mayor & Council Division



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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 October 22, 2022, the governing body participated in a Strategic Planning Workshop for the purpose of establishing new Council Strategic Priorities for the years 2023-2027. On January 19, 2023, the governing body participated in a follow-up Strategic Priorities Workshop to further discuss the new Council Strategic Priorities, and develop goals and action statements for each priority, which were subsequently approved at a regular Council meeting on February 9, 2023. The resulting Council Strategic Priorities for 2023-2027 are as follows:

- I-25 Interchange and East-West Corridor Project
- Quality of Life Improvements
- Infrastructure Improvements
- Economic Development
- Personnel

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

**Goals & Objectives:**

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

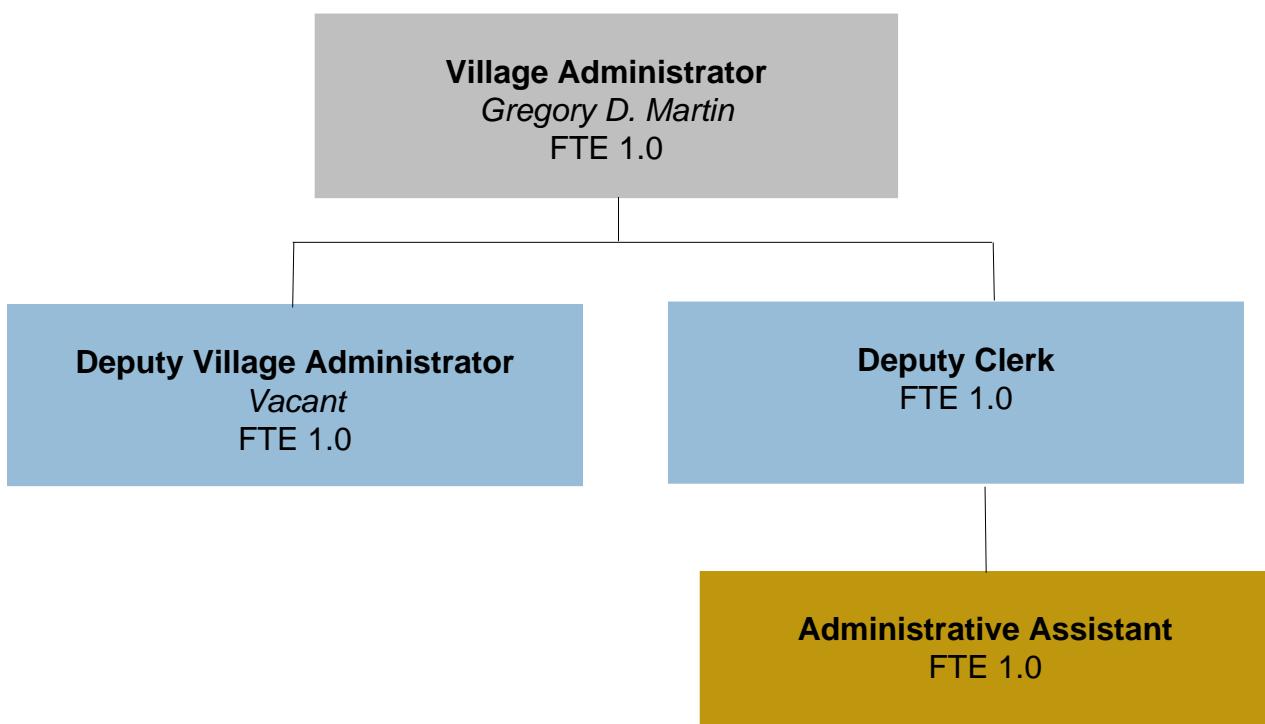
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
 Approved Budget  
 June 30, 2024

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>						
11-431-5110 Salaries: Elected Officials	\$ 60,500	60,500	60,500	-	0%	
11-431-5180 Salaries: Other Wages	-	-	-	-	100%	
<b>Total Salaries and Wages</b>	<b>60,500</b>	<b>60,500</b>	<b>60,500</b>	-	<b>0%</b>	
<b>Employee Benefits</b>						
11-431-5210 FICA: Social Security	3,751	3,751	3,175	-	0%	
11-431-5211 FICA: Medicare	878	878	743	-	0%	
11-431-5220 Retirement	10,326	9,819	9,903	507	5%	
11-431-5221 Retiree Health Care	2,420	2,420	1,940	-	0%	
11-431-5230 Health and Medical Premiums	58,525	71,165	71,117	(12,640)	-18%	
11-431-5231 Dental Insurance Premiums	2,263	2,263	2,263	-	0%	
11-431-5232 Life Insurance Premiums	130	130	92	-	0%	
11-431-5233 Disability Insurance Premiums	20	14	-	6	43%	
11-431-5240 Unemployment Compensation	200	200	-	-	0%	
11-431-5250 Workers Compensation Premium	10	10	-	-	0%	
11-431-5290 Other Employee Benefits	480	480	240	-	0%	
<b>Total Employee Benefits</b>	<b>79,003</b>	<b>91,130</b>	<b>89,473</b>	<b>(12,127)</b>	<b>-13%</b>	
<b>Supplies</b>						
11-431-5310 General Office Supplies	250	250	260	-	0%	
11-431-5320 Furniture/Fixtures/Equipment	20,000	4,728	4,659	15,272	323%	
11-431-5380 Software	2,016	2,266	2,008	(250)	-11%	
11-431-5390 Other Supplies	1,000	750	-	250	33%	
<b>Total Supplies</b>	<b>23,266</b>	<b>7,994</b>	<b>6,927</b>	<b>15,272</b>	<b>191%</b>	
<b>Contractual Services</b>						
11-431-5410 Professional Services	50,000	46,165	43,133	3,835	8%	
11-431-5420 Attorney Fees	1,500	3,000	796	(1,500)	-50%	
11-431-5440 Other Services	4,000	815	-	3,185	391%	
<b>Total Contractual Services</b>	<b>55,500</b>	<b>49,980</b>	<b>43,929</b>	<b>5,520</b>	<b>11%</b>	
<b>Operating Costs</b>						
11-431-5514 Employee Training	1,500	-	-	1,500	100%	
11-431-5515 Employee Travel	7,350	-	-			
11-431-5521 Telecommunications	4,885	5,263	4,377	(378)	-7%	
11-431-5522 Subscriptions and Dues	70,603	58,440	58,440	12,163	21%	
11-431-5523 Insurance Premiums	6,887	9,200	9,199	(2,313)	-25%	
11-431-5524 Printing/Publishing/Advertising	850	1,058	651	(208)	-20%	
11-431-5570 Utilities: Electricity	8,500	8,500	7,454	-	0%	
11-431-5571 Utilities: Natural Gas	950	1,103	1,103	(153)	-14%	
11-431-5572 Utilities: Water	2,500	2,500	2,336	-	0%	
11-431-5590 Other Operating Costs	1,000	1,000	672	-	0%	
<b>Total Operating Costs</b>	<b>105,025</b>	<b>87,064</b>	<b>84,232</b>	<b>10,611</b>	<b>12%</b>	
<b>Total Mayor &amp; Council Division Expenditures</b>	<b>\$ 323,294</b>	<b>296,668</b>	<b>285,061</b>	<b>19,276</b>	<b>6%</b>	

# **Village Administrator Division**

FTE 4.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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 and the Village.

**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 the 17<sup>th</sup> of the month at 5 pm

**Goals & Objectives:**

- Communicate with the Mayor, Village Council and department directors, on a regular basis to advise them of the financial status of the Village, as well as the status of major projects and accomplishments. Prepare written reports, as needed.
- Work with the finance director, leadership team and governing body, to develop, implement and monitor the annual budget, striving to minimize costs and maximize revenue.
- Develop and administer appropriate laws, ordinances, policies and regulations, deemed necessary for the safe, economical, and efficient management and protection of Village resources, assets, programs and services.
- Receive suggestions and input from citizens, and work toward their acceptable resolution.

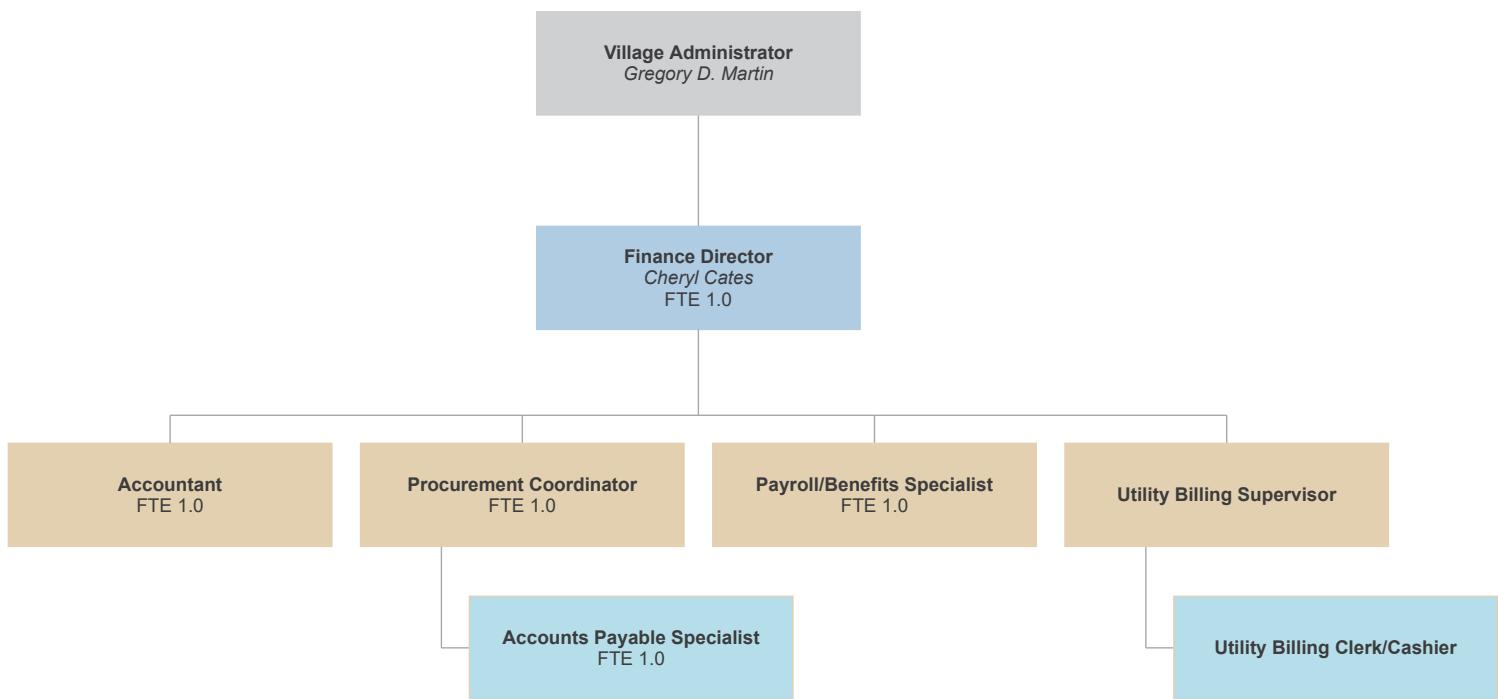
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
 Approved Budget  
 June 30, 2024

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>						
11-432-5120 Salaries: Full-Time Positions	\$ 287,808	181,376	178,505	106,432	59%	
11-432-5180 Salaries: Other Wages	180,649	102,139	2,189	78,510	77%	
<b>Total Salaries and Wages</b>	<b>468,457</b>	<b>283,515</b>	<b>180,694</b>	<b>184,942</b>	<b>65%</b>	
<b>Employee Benefits</b>						
11-432-5210 FICA: Social Security	17,845	11,246	10,933	6,599	59%	
11-432-5211 FICA: Medicare	4,174	2,630	2,557	1,544	59%	
11-432-5220 Retirement	61,275	37,092	37,008	24,183	65%	
11-432-5221 Retiree Health Care	11,513	7,256	6,917	4,257	59%	
11-432-5230 Health and Medical Premiums	49,643	30,954	30,946	18,689	60%	
11-432-5231 Dental Insurance Premiums	1,845	1,132	1,132	713	63%	
11-432-5232 Life Insurance Premiums	78	52	37	26	50%	
11-432-5233 Disability Insurance Premiums	93	309	463	(216)	-70%	
11-432-5240 Unemployment Compensation	950	599	190	351	59%	
11-432-5250 Workers Compensation Premium	28	19	18	9	47%	
11-432-5290 Other Employee Benefits	340	340	264	-	0%	
<b>Total Employee Benefits</b>	<b>147,784</b>	<b>91,629</b>	<b>90,465</b>	<b>56,155</b>	<b>61%</b>	
<b>Supplies</b>						
11-432-5310 General Office Supplies	1,950	1,950	1,670	-	0%	
11-432-5311 Kitchen Supplies	300	500	-	(200)	-40%	
11-432-5312 Janitorial Supplies	300	275	160	25	9%	
11-432-5314 Maintenance Supplies	1,000	2,000	1,190	(1,000)	-50%	
11-432-5320 Furniture/Fixtures/Equipment	5,200	10,000	8,817	(4,800)	-48%	
11-432-5330 Training Supplies	250	250	-	-	0%	
11-432-5370 Vehicle Fuel	1,200	1,200	1,586	-	0%	
11-432-5372 Vehicle Lubricants	100	100	-	-	0%	
11-432-5380 Software	17,389	6,649	6,494	10,740	162%	
11-432-5390 Other Supplies	1,250	1,000	174	250	25%	
<b>Total Supplies</b>	<b>28,939</b>	<b>23,924</b>	<b>20,091</b>	<b>5,015</b>	<b>21%</b>	
<b>Contractual Services</b>						
11-432-5410 Professional Services	15,000	4,500	7,683	10,500	233%	
11-432-5420 Attorney Fees	10,000	12,000	475	(2,000)	-17%	
11-432-5440 Other Services	5,000	5,000	12,689	-	0%	
<b>Total Contractual Services</b>	<b>30,000</b>	<b>21,500</b>	<b>20,847</b>	<b>8,500</b>	<b>40%</b>	
<b>Operating Costs</b>						
11-432-5514 Employee Training	2,000	5,000	4,070	(3,000)	-60%	
11-432-5515 Employee Travel	4,550	8,500	6,808	(3,950)	-46%	
11-432-5520 Postage	800	800	475	-	0%	
11-432-5521 Telecommunications	2,266	5,225	3,073	(2,959)	-57%	
11-432-5522 Subscriptions and Dues	5,000	5,000	3,229	-	0%	
11-432-5523 Insurance Premiums	1,359	3,295	3,295	(1,936)	-59%	
11-432-5524 Printing/Publishing/Advertising	42,000	42,884	49,551	(884)	-2%	
11-432-5527 Fleet Maintenance	750	-	-	750	100%	
11-432-5570 Utilities: Electricity	8,200	8,200	7,454	-	0%	
11-432-5571 Utilities: Natural Gas	950	1,103	1,103	(153)	-14%	
11-432-5572 Utilities: Water	3,000	3,000	2,320	-	0%	
11-432-5580 Repairs and Maintenance	2,500	2,500	2,340	-	0%	
11-432-5590 Other Operating Costs	125,000	95,541	52,855	29,459	31%	
<b>Total Operating Costs</b>	<b>198,375</b>	<b>181,048</b>	<b>136,573</b>	<b>17,327</b>	<b>10%</b>	
<b>Capital Outlay</b>						
11-432-5650 Buildings & Structures	30,000	-	-	30,000	100%	
<b>Total Capital Outlay</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>100%</b>	
<b>Total Village Administrator Division Expenditures</b>	<b>\$ 903,555</b>	<b>601,616</b>	<b>448,670</b>	<b>301,939</b>	<b>50%</b>	

# Finance Division

FTE 5.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **Finance Division**

### **Mission:**

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

### **Description:**

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

### **Priorities:**

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

### **Goals & Objectives:**

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

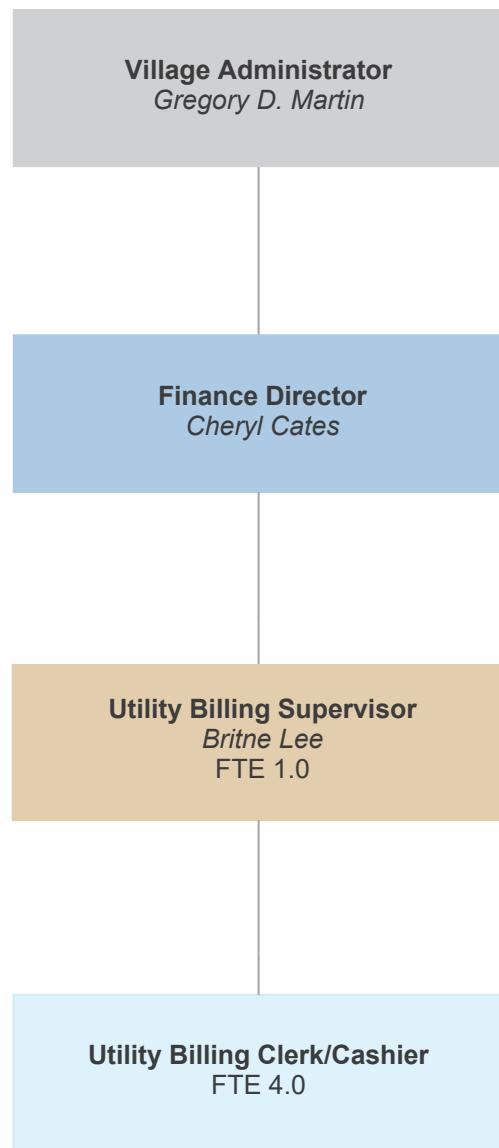
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
 Approved Budget  
 June 30, 2024

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Salaries and Wages</b>						
11-433-5120 Salaries: Full-Time Positions	\$ 292,438	273,188	267,291	19,250	7%	
<b>Total Salaries and Wages</b>	<b>\$ 292,438</b>	<b>273,188</b>	<b>267,291</b>	<b>19,250</b>	<b>7%</b>	
<b>Employee Benefits</b>						
11-433-5210 FICA: Social Security	18,132	16,938	15,942	1,194	7%	
11-433-5211 FICA: Medicare	4,241	3,962	3,728	279	7%	
11-433-5220 Retirement	62,260	55,867	55,362	6,393	11%	
11-433-5221 Retiree Health Care	11,698	10,928	9,790	770	7%	
11-433-5230 Health and Medical Premiums	52,122	70,775	58,144	(18,653)	-26%	
11-433-5231 Dental Insurance Premiums	2,059	2,568	2,329	(509)	-20%	
11-433-5232 Life Insurance Premiums	130	130	68	-	0%	
11-433-5233 Disability Insurance Premiums	95	860	859	(765)	-89%	
11-433-5240 Unemployment Compensation	966	1,689	1,689	(723)	-43%	
11-433-5250 Workers Compensation Premium	46	46	44	-	0%	
11-433-5290 Other Employee Benefits	1,200	960	915	240	25%	
<b>Total Employee Benefits</b>	<b>152,949</b>	<b>164,723</b>	<b>148,870</b>	<b>(11,774)</b>	<b>-7%</b>	
<b>Supplies</b>						
11-433-5310 General Office Supplies	3,350	3,727	3,623	(377)	-10%	
11-433-5312 Janitorial Supplies	750	750	166	-	0%	
11-433-5314 Maintenance Supplies	500	2,000	393	(1,500)	-75%	
11-433-5320 Furniture/Fixtures/Equipment	9,700	10,500	6,454	(800)	-8%	
11-433-5370 Vehicle Fuel	-	56	56	(56)	-100%	
11-433-5380 Software	73,945	87,275	57,746	(13,330)	-15%	
11-433-5390 Other Supplies	750	700	44	50	7%	
<b>Total Supplies</b>	<b>88,995</b>	<b>105,008</b>	<b>68,482</b>	<b>(16,013)</b>	<b>-15%</b>	
<b>Contractual Services</b>						
11-433-5410 Professional Services	28,500	28,165	25,030	335	1%	
11-433-5420 Attorney Fees	2,000	6,000	6,560	(4,000)	-67%	
11-433-5430 Audit Fees	59,000	50,701	47,410	8,299	16%	
11-433-5440 Other Services	27,350	31,267	31,266	(3,917)	-13%	
<b>Total Contractual Services</b>	<b>116,850</b>	<b>116,133</b>	<b>110,266</b>	<b>717</b>	<b>1%</b>	
<b>Operating Costs</b>						
11-433-5514 Employee Training	13,000	14,305	954	(1,305)	-9%	
11-433-5515 Employee Travel	10,000	12,000	855	(2,000)	-17%	
11-433-5520 Postage	6,500	6,500	5,171	-	0%	
11-433-5521 Telecommunications	4,243	7,610	3,827	(3,367)	-44%	
11-433-5522 Subscriptions and Dues	1,220	1,220	814	-	0%	
11-433-5523 Insurance Premiums	5,779	8,192	7,909	(2,413)	-29%	
11-433-5524 Printing/Publishing/Advertising	4,200	6,100	3,217	(1,900)	-31%	
11-433-5525 Rent Payments	-	1,330	11	(1,330)	-100%	
11-433-5570 Utilities: Electricity	8,500	8,500	7,453	-	0%	
11-433-5571 Utilities: Natural Gas	1,100	1,100	1,100	-	0%	
11-433-5572 Utilities: Water	2,000	3,000	1,961	(1,000)	-33%	
11-433-5580 Repairs and Maintenance	1,500	3,000	699	(1,500)	-50%	
11-433-5590 Other Operating Costs	2,500	3,474	1,984	(974)	-28%	
<b>Total Operating Costs</b>	<b>60,542</b>	<b>76,331</b>	<b>35,955</b>	<b>(15,789)</b>	<b>-21%</b>	
<b>Debt Service</b>						
11-433-5710 Debt Service: Principal	90,887	2,939,319	89,491	(2,848,432)	-97%	
11-433-5720 Debt Service: Interest Expense	87,439	88,835	88,835	(1,396)	-2%	
<b>Total Debt Service</b>	<b>178,326</b>	<b>3,028,154</b>	<b>178,326</b>	<b>(2,849,828)</b>	<b>-94%</b>	
<b>Total Finance Division Expenditures</b>	<b>\$ 890,100</b>	<b>3,763,537</b>	<b>809,190</b>	<b>(2,873,437)</b>	<b>-76%</b>	

# Utility Billing Division

FTE 5.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **Utility Billing Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

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

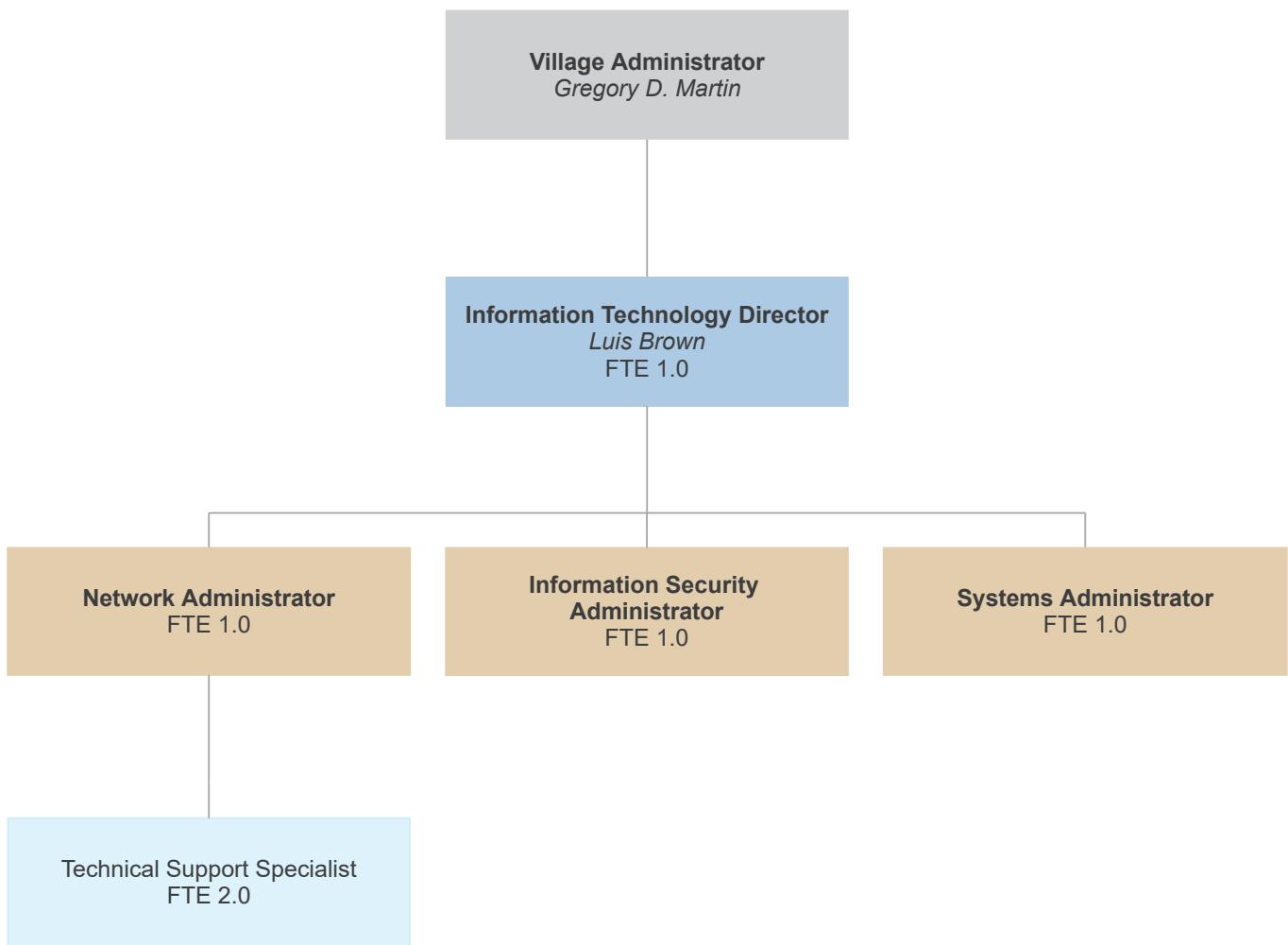
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

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

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		\$					
<b>Salaries and Wages</b>							
11-434-5120	Salaries: Full-Time Positions		194,114	179,506	179,506	14,608	8%
11-434-5180	Salaries: Other Wages		1,200	1,050	1,047	150	14%
11-434-5190	Salaries: Overtime		7,500	5,387	5,387	2,113	39%
<b>Total Salaries and Wages</b>			<b>202,814</b>	<b>185,943</b>	<b>185,940</b>	<b>16,871</b>	<b>9%</b>
<b>Employee Benefits</b>							
11-434-5210	FICA: Social Security		12,036	11,519	11,519	517	4%
11-434-5211	FICA: Medicare		2,815	2,694	2,694	121	4%
11-434-5220	Retirement		41,327	37,806	36,901	3,521	9%
11-434-5221	Retiree Health Care		7,765	7,395	7,760	370	5%
11-434-5230	Health and Medical Premiums		27,541	28,369	28,364	(828)	-3%
11-434-5231	Dental Insurance Premiums		847	890	889	(43)	-5%
11-434-5232	Life Insurance Premiums		130	130	130	-	0%
11-434-5233	Disability Insurance Premiums		63	596	595	(533)	-89%
11-434-5240	Unemployment Compensation		641	611	452	30	5%
11-434-5250	Workers Compensation		46	46	39	-	0%
11-434-5290	Other Employee Benefits		1,200	1,200	869	-	0%
<b>Total Employee Benefits</b>			<b>94,411</b>	<b>91,256</b>	<b>86,212</b>	<b>3,155</b>	<b>3%</b>
<b>Supplies</b>							
11-434-5310	General Office Supplies		4,300	3,000	2,856	1,300	43%
11-434-5312	Janitorial Supplies		550	500	104	50	10%
11-434-5314	Maintenance Supplies		1,500	1,500	262	-	0%
11-434-5320	Furniture/Fixtures/Equipment		18,450	5,200	2,821	13,250	255%
11-434-5370	Vehicle Fuel		500	100	72	400	400%
11-434-5372	Vehicle Lubricants		100	100	-	-	0%
11-434-5380	Software		2,975	4,303	3,171	(1,328)	-31%
11-434-5390	Other Supplies		2,500	1,430	437	1,070	75%
<b>Total Supplies</b>			<b>30,875</b>	<b>16,133</b>	<b>9,723</b>	<b>14,742</b>	<b>91%</b>
<b>Contractual Services</b>							
11-434-5410	Professional Services		2,000	-	-	2,000	100%
11-434-5420	Attorney Fees		6,000	6,000	56,630	-	0%
11-434-5440	Other Services		14,400	15,316	15,315	(916)	-6%
<b>Total Contractual Services</b>			<b>22,400</b>	<b>21,316</b>	<b>71,945</b>	<b>1,084</b>	<b>5%</b>
<b>Operating Costs</b>							
11-434-5514	Employee Training		6,500	5,713	1,500	787	14%
11-434-5515	Employee Travel		8,000	6,000	4,598	2,000	33%
11-434-5520	Postage		70,000	66,000	53,003	4,000	6%
11-434-5521	Telecommunications		4,500	3,663	2,686	837	23%
11-434-5523	Insurance Premiums		4,816	8,800	7,980	(3,984)	-45%
11-434-5524	Printing/Publishing/Advertising		37,200	34,180	27,679	3,020	9%
11-434-5525	Rent Payments		22,600	22,600	13,044	-	0%
11-434-5527	Fleet Maintenance		200	-	-	200	100%
11-434-5570	Utilities: Electricity		9,500	8,600	7,450	900	10%
11-434-5571	Utilities: Natural Gas		900	1,103	1,103	(203)	-18%
11-434-5572	Utilities: Water		3,775	3,425	2,695	350	10%
11-434-5580	Repairs and Maintenance		2,000	2,000	13,716	-	0%
11-434-5590	Other Operating Costs		133,900	119,587	112,990	14,313	12%
<b>Total Operating Costs</b>			<b>303,891</b>	<b>281,671</b>	<b>248,444</b>	<b>22,220</b>	<b>8%</b>
<b>Capital Outlay</b>							
11-434-5661	Vehicles		38,000	-	-	38,000	100%
11-434-5670	Machinery and Equipment		8,000	-	-	8,000	100%
<b>Total Capital Outlay</b>			<b>46,000</b>	<b>-</b>	<b>-</b>	<b>46,000</b>	<b>100%</b>
<b>Total Utility Billing Division Expenditures</b>		\$	<b>700,391</b>	<b>596,319</b>	<b>602,264</b>	<b>104,072</b>	<b>17%</b>

# Information Technology Division

FTE 6.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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. Also assumes responsibility for all IT operations to meet customer requirements as well as the support and maintenance of existing applications and development of new technical solutions.

**Priorities:**

- Renovate IT Office to meet the needs of the current IT Team
- Replace aging IT Vehicle with more fuel efficient and newer vehicle
- Complete agreement with Plateau for Fiber Optics network renewal/upgrade
- Complete in progress network renewal and upgrade
- Complete AssetWorks Implementation
- Replace desk phone system
- Infrastructure upgrades to new server building
  - Relocate of fire suppression system
  - Install generator for business continuity
- Replace Splunk Analytics with a modern SEIM and Security Operations system

**Goals & Objectives:**

- Maintain and update device, application, and network services, while administering strictest security practices available
- Implement cyber security program to meet NIST/CMMC/PCI Standards
- Continue to improve user engagement experience using the latest tools, technologies and training available
- Continue to 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, 2024

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>						
11-435-5120 Salaries: Full-Time Positions	\$ 408,168	385,944	270,656	22,224	6%	
11-435-5180 Salaries: Other Wages	1,600	1,600	370	-	0%	
<b>Total Salaries and Wages</b>	<b>409,768</b>	<b>387,544</b>	<b>271,026</b>	<b>22,224</b>	<b>6%</b>	
<b>Employee Benefits</b>						
11-435-5210 FICA: Social Security	25,307	23,929	16,338	1,378	6%	
11-435-5211 FICA: Medicare	5,919	5,597	3,821	322	6%	
11-435-5220 Retirement	86,899	78,926	55,940	7,973	10%	
11-435-5221 Retiree Health Care	16,327	15,438	10,533	889	6%	
11-435-5230 Health and Medical Premiums	75,222	86,870	54,700	(11,648)	-13%	
11-435-5231 Dental Insurance Premiums	2,273	2,772	1,632	(499)	-18%	
11-435-5232 Life Insurance Premiums	156	156	96	-	0%	
11-435-5233 Disability Insurance Premiums	132	758	966	(626)	-83%	
11-435-5240 Unemployment Compensation	1,347	1,274	521	73	6%	
11-435-5250 Workers Compensation Premium	56	56	37	-	0%	
11-435-5290 Other Employee Benefits	-	100	74	(100)	-100%	
<b>Total Employee Benefits</b>	<b>213,638</b>	<b>215,876</b>	<b>144,658</b>	<b>(2,238)</b>	<b>-1%</b>	
<b>Supplies</b>						
11-435-5310 General Office Supplies	1,500	1,500	385	-	0%	
11-435-5311 Kitchen Supplies	1,000	1,000	387	-	0%	
11-435-5312 Janitorial Supplies	1,000	1,100	920	(100)	-9%	
11-435-5314 Maintenance Supplies	2,000	3,000	2,244	(1,000)	-33%	
11-435-5320 Furniture/Fixtures/Equipment	12,500	36,000	30,268	(23,500)	-65%	
11-435-5330 Training Supplies	100	100	-	-	0%	
11-435-5370 Vehicle Fuel	5,500	4,500	2,434	1,000	22%	
11-435-5371 Vehicle Tires	1,000	1,000	-	-	0%	
11-435-5372 Vehicle Lubricants	1,000	1,000	102	-	0%	
11-435-5380 Software	223,958	132,323	89,177	91,635	69%	
11-435-5390 Other Supplies	2,700	2,700	(157)	-	0%	
<b>Total Supplies</b>	<b>252,258</b>	<b>184,223</b>	<b>125,760</b>	<b>68,035</b>	<b>37%</b>	
<b>Contractual Services</b>						
11-435-5410 Professional Services	25,000	25,000	2,903	-	0%	
11-435-5420 Attorney Fees	2,500	2,500	1,358	-	0%	
11-435-5440 Other Services	20,000	8,556	713	11,444	134%	
<b>Total Contractual Services</b>	<b>47,500</b>	<b>36,056</b>	<b>4,974</b>	<b>11,444</b>	<b>32%</b>	
<b>Operating Costs</b>						
11-435-5514 Employee Training	19,950	9,700	4,246	10,250	106%	
11-435-5515 Employee Travel	11,400	7,500	3,557	3,900	52%	
11-435-5521 Telecommunications	32,200	12,984	7,242	19,216	148%	
11-435-5522 Subscriptions and Dues	15,000	6,560	8,507	8,440	129%	
11-435-5523 Insurance Premiums	10,000	10,519	10,519	(519)	-5%	
11-435-5524 Printing/Publishing/Advertising	5,000	1,092	392	3,908	358%	
11-435-5570 Utilities: Electricity	8,500	8,500	7,450	-	0%	
11-435-5571 Utilities: Natural Gas	1,200	950	1,420	250	26%	
11-435-5572 Utilities: Water	3,300	3,300	2,336	-	0%	
11-435-5580 Repairs and Maintenance	56,200	172,000	135,159	(115,800)	-67%	
11-435-5590 Other Operating Costs	1,000	1,500	1,077	(500)	-33%	
<b>Total Operating Costs</b>	<b>163,750</b>	<b>234,605</b>	<b>181,905</b>	<b>(70,855)</b>	<b>-30%</b>	
<b>Capital Purchases</b>						
11-435-5601 Fiber Optic Cables	20,000	5,500	-	14,500	264%	
11-435-5670 Machinery and Equipment	10,000	350,000	324,683	(340,000)	-97%	
11-435-5661 Vehicles	34,000	-	-	34,000	100%	
11-435-5650 Buildings and Structures	200,000	14,500	3,920	185,500	1279%	
<b>Total Capital Purchases</b>	<b>264,000</b>	<b>370,000</b>	<b>328,603</b>	<b>(106,000)</b>	<b>-29%</b>	
<b>Total Information Technology Division Expenditures</b>	<b>\$ 1,350,914</b>	<b>1,428,304</b>	<b>1,056,926</b>	<b>(77,390)</b>	<b>-5%</b>	

# Human Resources Division

FTE 2.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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 compensation, employee benefits and workforce development.

**Priorities:**

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

**Goals & Objectives:**

- Recruit and develop a qualified workforce, recognizing and encouraging the value of diversity in the workplace.
- Require sufficient background checks and reference checks on potential employees upon hiring approval by the Village Council.
- Track vacant positions for recruitment.
- Review exit interviews/resignations to address unnecessary turnover.
- Provide orientation and ongoing training to establish, implement, administer, and effectively communicate Village policies, procedures, safety rules, and practices.
- Maintain compliance with all employment and labor laws, directives, and collective bargaining agreements as they are updated.
- Review and properly resolve employee relations matters as they develop.
- Develop and administer an effective Employee Performance Management System.
- Review and administer the approved employee Pay Plan and Base Pay Structure as needed.
- Develop and maintain the Human Resources Information System (HRIS).

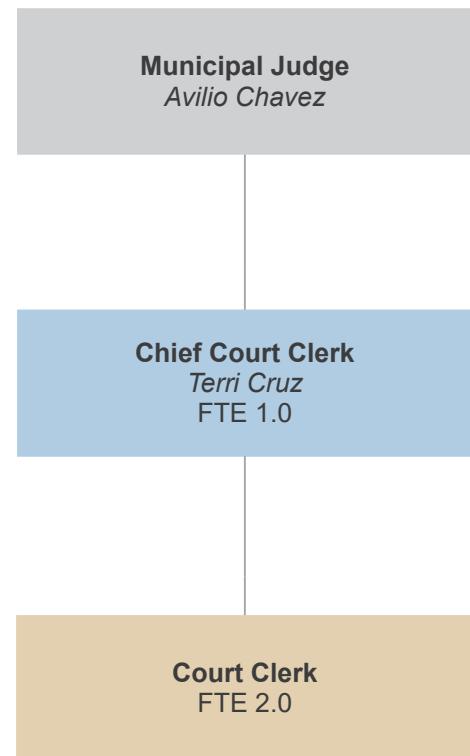
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>						
11-436-5120 Salaries: Full-Time Positions	\$ 109,157	115,482	74,032	(6,325)	-5%	
11-436-5140 Salaries: Temporary Positions	28,800	28,800	-	-	0%	
11-436-5180 Salaries: Other Wages	-	-	7,500	-	100%	
<b>Total Salaries and Wages</b>	<b>137,957</b>	<b>144,282</b>	<b>81,532</b>	<b>(6,325)</b>	<b>-5%</b>	
<b>Employee Benefits</b>						
11-436-5210 FICA: Social Security	8,554	8,946	4,889	(392)	-4%	
11-436-5211 FICA: Medicare	2,001	2,093	1,144	(92)	-4%	
11-436-5220 Retirement	23,240	8,261	6,673	14,979	181%	
11-436-5221 Retiree Health Care	4,367	4,620	2,761	(253)	-5%	
11-436-5230 Health and Medical Premiums	25,338	19,138	14,430	6,200	32%	
11-436-5231 Dental Insurance Premiums	1,138	843	623	295	35%	
11-436-5232 Life Insurance Premiums	52	152	61	(100)	-66%	
11-436-5233 Disability Insurance Premiums	36	236	271	(200)	-85%	
11-436-5240 Unemployment Compensation	456	477	121	(21)	-4%	
11-436-5250 Workers Compensation Premium	21	21	12	-	0%	
11-436-5260 Tuition Reimbursement	500	-	-	500	100%	
11-436-5290 Other Employee Benefits	480	480	440	-	0%	
<b>Total Employee Benefits</b>	<b>66,183</b>	<b>45,267</b>	<b>31,425</b>	<b>20,916</b>	<b>32%</b>	
<b>Supplies</b>						
11-436-5310 General Office Supplies	750	750	423	-	0%	
11-436-5312 Janitorial Supplies	750	750	160	-	0%	
11-436-5314 Maintenance Supplies	1,000	1,500	104	(500)	-33%	
11-436-5320 Furniture/Fixtures/Equipment	4,000	1,600	1,591	2,400	150%	
11-436-5380 Software	59,622	4,826	918	54,796	1135%	
11-436-5390 Other Supplies	1,000	800	24	200	25%	
<b>Total Supplies</b>	<b>67,122</b>	<b>10,226</b>	<b>3,220</b>	<b>56,896</b>	<b>85%</b>	
<b>Contractual Services</b>						
11-436-5410 Professional Services	45,000	90,000	48,672	(45,000)	-50%	
11-436-5420 Attorney Fees	5,000	3,000	1,720	2,000	67%	
11-436-5440 Other Services	8,000	8,000	6,046	-	0%	
<b>Total Contractual Services</b>	<b>58,000</b>	<b>101,000</b>	<b>56,438</b>	<b>(43,000)</b>	<b>-74%</b>	
<b>Operating Costs</b>						
11-436-5514 Employee Training	4,000	4,000	1,716	-	0%	
11-436-5515 Employee Travel	3,000	3,000	789	-	0%	
11-436-5520 Postage	500	500	51	-	0%	
11-436-5521 Telecommunications	2,155	3,920	2,774	(1,765)	-45%	
11-436-5522 Subscriptions and Dues	900	900	707	-	0%	
11-436-5523 Insurance Premiums	2,297	3,179	3,179	(882)	-28%	
11-436-5524 Printing/Publishing/Advertising	1,000	500	731	500	100%	
11-436-5525 Rent Payments	1,000	1,100	-	(100)	-9%	
11-436-5570 Utilities: Electricity	8,500	8,500	7,450	-	0%	
11-436-5571 Utilities: Natural Gas	750	750	1,103	-	0%	
11-436-5572 Utilities: Water	3,300	3,300	2,336	-	0%	
11-436-5580 Repairs and Maintenance	2,000	2,000	656	-	0%	
11-436-5590 Other Operating Costs	250	260	367	(10)	-4%	
<b>Total Operating Costs</b>	<b>29,652</b>	<b>31,909</b>	<b>21,859</b>	<b>(2,257)</b>	<b>-8%</b>	
<b>Total Human Resources Division Expenditures</b>	<b>\$ 358,914</b>	<b>332,684</b>	<b>194,474</b>	<b>26,230</b>	<b>8%</b>	

# Municipal Court

FTE 3.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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.

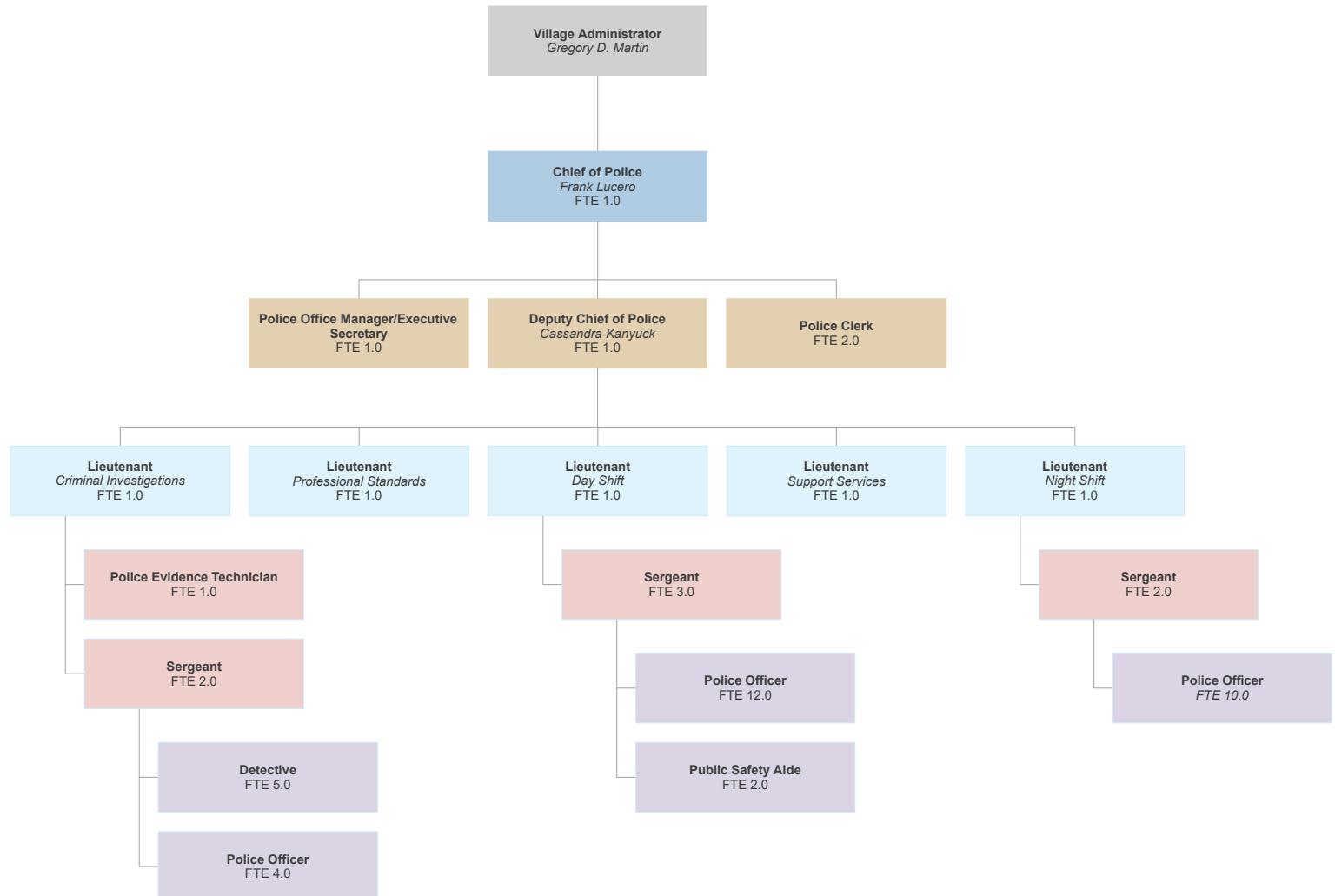
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

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

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		\$					
<b>Salaries and Wages</b>							
11-402-5110	Salaries: Elected Officials	\$ 65,000	65,000	51,500	-	0%	
11-402-5120	Salaries: Full-Time Positions	129,097	114,837	97,358	14,260	12%	
11-402-5130	Salaries: Part-Time Positions	1,275	1,214	-	61	5%	
11-402-5180	Salaries: Other Wages	2,500	2,300	2,694	200	9%	
<b>Total Salaries and Wages</b>		<b>197,872</b>	<b>183,351</b>	<b>151,552</b>	<b>14,521</b>	<b>8%</b>	
<b>Employee Benefits</b>							
11-402-5210	FICA: Social Security	12,113	11,226	9,355	887	8%	
11-402-5211	FICA: Medicare	2,833	2,626	2,188	207	8%	
11-402-5220	Retirement	41,595	36,777	30,967	4,818	13%	
11-402-5221	Retiree Health Care	7,815	7,243	5,531	572	8%	
11-402-5230	Health and Medical Premiums	72,020	65,093	43,116	6,927	11%	
11-402-5231	Dental Insurance Premiums	2,568	2,273	1,545	295	13%	
11-402-5232	Life Insurance Premiums	130	130	69	-	0%	
11-402-5233	Disability Insurance Premiums	63	270	363	(207)	-77%	
11-402-5240	Unemployment Compensation	645	598	200	47	8%	
11-402-5250	Workers Compensation Premium	46	46	28	-	0%	
11-402-5290	Other Employee Benefits	240	240	140	-	0%	
<b>Total Employee Benefits</b>		<b>140,068</b>	<b>126,522</b>	<b>93,502</b>	<b>13,546</b>	<b>11%</b>	
<b>Supplies</b>							
11-402-5310	General Office Supplies	1,000	1,000	35	-	0%	
11-402-5311	Kitchen Supplies	-	600	318	(600)	-100%	
11-402-5312	Janitorial Supplies	-	200	88	(200)	-100%	
11-402-5314	Maintenance Supplies	750	750	199	-	0%	
11-402-5320	Furniture/Fixtures/Equipment	2,500	4,800	173	(2,300)	-48%	
11-402-5380	Software	1,700	1,700	1,600	-	0%	
11-402-5390	Other Supplies	750	1,000	18	(250)	-25%	
<b>Total Supplies</b>		<b>6,700</b>	<b>10,050</b>	<b>2,431</b>	<b>(3,350)</b>	<b>-33%</b>	
<b>Contractual Services</b>							
11-402-5410	Professional Services	840	840	-	-	0%	
11-402-5420	Attorney Fees	2,000	5,000	1,115	(3,000)	-60%	
11-402-5440	Other Services	5,600	3,780	3,903	1,820	48%	
<b>Total Contractual Services</b>		<b>8,440</b>	<b>9,620</b>	<b>5,018</b>	<b>(1,180)</b>	<b>-12%</b>	
<b>Operating Costs</b>							
11-402-5514	Employee Training	500	1,000	-	(500)	-50%	
11-402-5515	Employee Travel	500	1,000	-	(500)	-50%	
11-402-5520	Postage	100	600	538	(500)	-83%	
11-402-5521	Telecommunications	2,500	778	2,313	1,722	221%	
11-402-5522	Subscriptions and Dues	350	350	-	-	0%	
11-402-5523	Insurance Premiums	4,591	7,909	7,909	(3,318)	-42%	
11-402-5524	Printing/Publishing/Advertising	1,000	750	243	250	33%	
11-402-5525	Rent Payments	-	7,210	-	(7,210)	-100%	
11-402-5570	Utilities: Electricity	6,600	6,600	5,354	-	0%	
11-402-5571	Utilities: Natural Gas	2,300	1,700	1,778	600	35%	
11-402-5572	Utilities: Water	125	125	-	-	0%	
11-402-5580	Repairs and Maintenance	3,500	-	7	3,500	100%	
11-402-5590	Other Operating Costs	44,000	6,500	42,734	37,500	577%	
<b>Total Operating Costs</b>		<b>66,066</b>	<b>34,522</b>	<b>60,876</b>	<b>31,544</b>	<b>91%</b>	
<b>Total Municipal Court Department Expenditures</b>		<b>\$ 419,146</b>	<b>364,065</b>	<b>313,379</b>	<b>55,081</b>	<b>15%</b>	

## Police Department

FTE 51.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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.

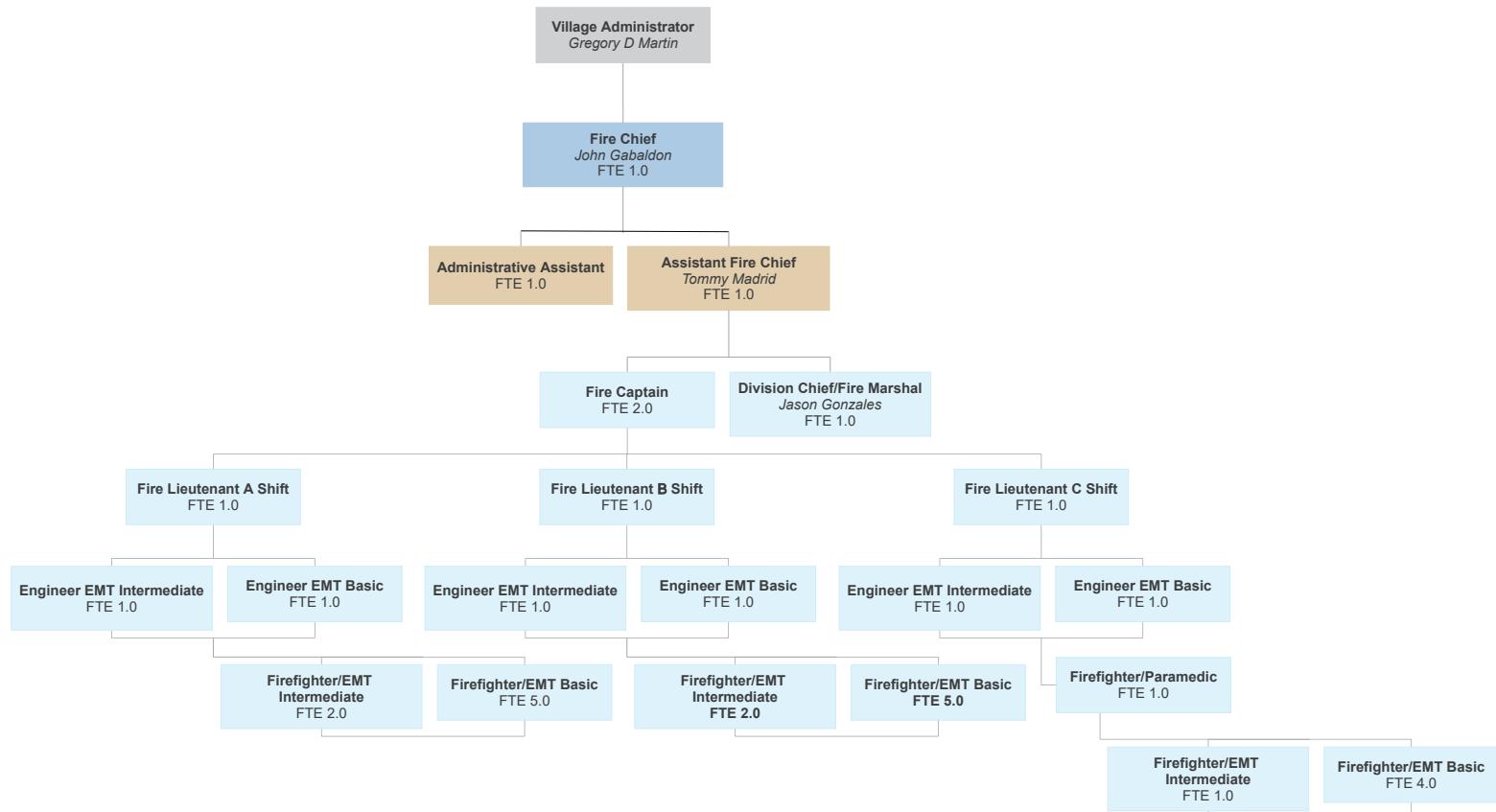
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

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

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>							
11-404-5120	Salaries: Full-Time Positions	\$ 3,379,737	3,191,524	2,164,553	188,213	6%	
11-404-5180	Salaries: Other Wages	78,120	184,910	3,045	(106,790)	-58%	
11-404-5181	Salaries: Retention Wages	112,500	-	-	112,500	100%	
11-404-5190	Salaries: Overtime	315,000	300,000	243,425	15,000	5%	
11-404-5191	Salaries: NMDOT Overtime	37,390	37,390	17,420	-	0%	
11-404-5192	Salaries: Chief's Overtime	30,000	30,000	9,885	-	0%	
<b>Total Salaries and Wages</b>		<b>3,952,747</b>	<b>3,743,824</b>	<b>2,438,328</b>	<b>208,923</b>	<b>6%</b>	
<b>Employee Benefits</b>							
11-404-5210	FICA: Social Security	9,606	9,149	7,075	457	5%	
11-404-5211	FICA: Medicare	48,608	46,278	35,101	2,330	5%	
11-404-5220	Retirement	1,080,100	1,001,506	673,974	78,594	8%	
11-404-5221	Retiree Health Care	134,090	127,661	77,562	6,429	5%	
11-404-5230	Health and Medical Premiums	703,329	773,246	483,298	(69,917)	-9%	
11-404-5231	Dental Insurance Premiums	23,200	27,117	15,619	(3,917)	-14%	
11-404-5232	Life Insurance Premiums	1,326	1,326	100	-	0%	
11-404-5233	Disability Insurance Premiums	1,083	5,396	7,755	(4,313)	-80%	
11-404-5240	Unemployment Compensation	11,063	10,533	3,905	530	5%	
11-404-5250	Workers Compensation Premium	470	470	304	-	0%	
11-404-5260	Tuition Reimbursement	14,000	14,000	11,365	-	0%	
11-404-5290	Other Employee Benefits	3,600	3,000	2,056	600	20%	
<b>Total Employee Benefits</b>		<b>2,030,475</b>	<b>2,019,682</b>	<b>1,318,114</b>	<b>10,793</b>	<b>1%</b>	
<b>Supplies</b>							
11-404-5310	General Office Supplies	10,000	13,000	5,473	(3,000)	-23%	
11-404-5311	Kitchen Supplies	4,000	5,000	2,217	(1,000)	-20%	
11-404-5312	Janitorial Supplies	5,000	4,300	2,573	700	16%	
11-404-5313	Field Supplies	81,460	-	671	81,460	100%	
11-404-5314	Maintenance Supplies	30,000	41,600	30,767	(11,600)	-28%	
11-404-5320	Furniture/Fixtures/Equipment	84,100	311,477	224,645	(227,377)	-73%	
11-404-5340	Uniforms	117,000	115,000	96,811	2,000	2%	
11-404-5350	Safety Supplies	8,000	15,000	2,709	(7,000)	-47%	
11-404-5370	Vehicle Fuel	150,938	168,750	131,780	(17,812)	-11%	
11-404-5371	Vehicle Tires	9,000	9,000	6,835	-	0%	
11-404-5372	Vehicle Lubricants	5,000	5,000	1,030	-	0%	
11-404-5380	Software	197,060	101,930	75,049	95,130	93%	
11-404-5390	Other Supplies	9,000	6,000	3,767	3,000	50%	
<b>Total Supplies</b>		<b>710,558</b>	<b>796,057</b>	<b>584,327</b>	<b>(85,499)</b>	<b>-11%</b>	
<b>Contractual Services</b>							
11-404-5410	Professional Services	40,000	45,000	15,160	(5,000)	-11%	
11-404-5420	Attorney Fees	6,000	10,000	4,208	(4,000)	-40%	
11-404-5440	Other Services	427,641	383,488	268,451	44,153	12%	
<b>Total Contractual Services</b>		<b>473,641</b>	<b>438,488</b>	<b>287,819</b>	<b>35,153</b>	<b>8%</b>	
<b>Operating Costs</b>							
11-404-5514	Employee Training	50,000	50,000	26,298	-	0%	
11-404-5515	Employee Travel	25,000	25,000	7,059	-	0%	
11-404-5520	Postage	1,200	1,200	32	-	0%	
11-404-5521	Telecommunications	98,315	66,413	34,043	31,902	48%	
11-404-5522	Subscriptions and Dues	15,684	15,684	1,067	-	0%	
11-404-5523	Insurance Premiums	144,567	158,000	140,488	(13,433)	-9%	
11-404-5524	Printing/Publishing/Advertising	30,000	8,000	2,994	22,000	275%	
11-404-5525	Rent Payments	12,500	-	-	12,500	100%	
11-404-5527	Fleet Maintenance	201,000	-	-	201,000	100%	
11-404-5570	Utilities: Electricity	23,000	24,400	21,786	(1,400)	-6%	
11-404-5571	Utilities: Natural Gas	9,600	7,500	7,721	2,100	28%	
11-404-5572	Utilities: Water	2,400	3,100	2,518	(700)	-23%	
11-404-5580	Repairs and Maintenance	50,000	141,000	44,773	(91,000)	-65%	
11-404-5590	Other Operating Costs	24,200	24,200	11,246	-	0%	
<b>Total Operating Costs</b>		<b>687,466</b>	<b>524,497</b>	<b>300,025</b>	<b>162,969</b>	<b>31%</b>	
<b>Capital Purchases</b>							
11-404-5610	Public Safety Radio Upgrade	-	49,814	39,224	(49,814)	-100%	
11-404-5632	Vehicles	745,458	695,480	284,159	49,978	7%	
11-404-5650	Buildings and Structures	50,000	-	-	50,000	100%	
11-404-5670	Machinery and Equipment	50,565	-	5,518	50,565	100%	
<b>Total Capital Purchases</b>		<b>846,023</b>	<b>745,294</b>	<b>328,901</b>	<b>100,729</b>	<b>14%</b>	
<b>Total Police Department Expenditures</b>		<b>\$ 8,700,910</b>	<b>8,267,842</b>	<b>5,257,514</b>	<b>433,068</b>	<b>5%</b>	

# Fire Department

FTE 35



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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, 2024

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

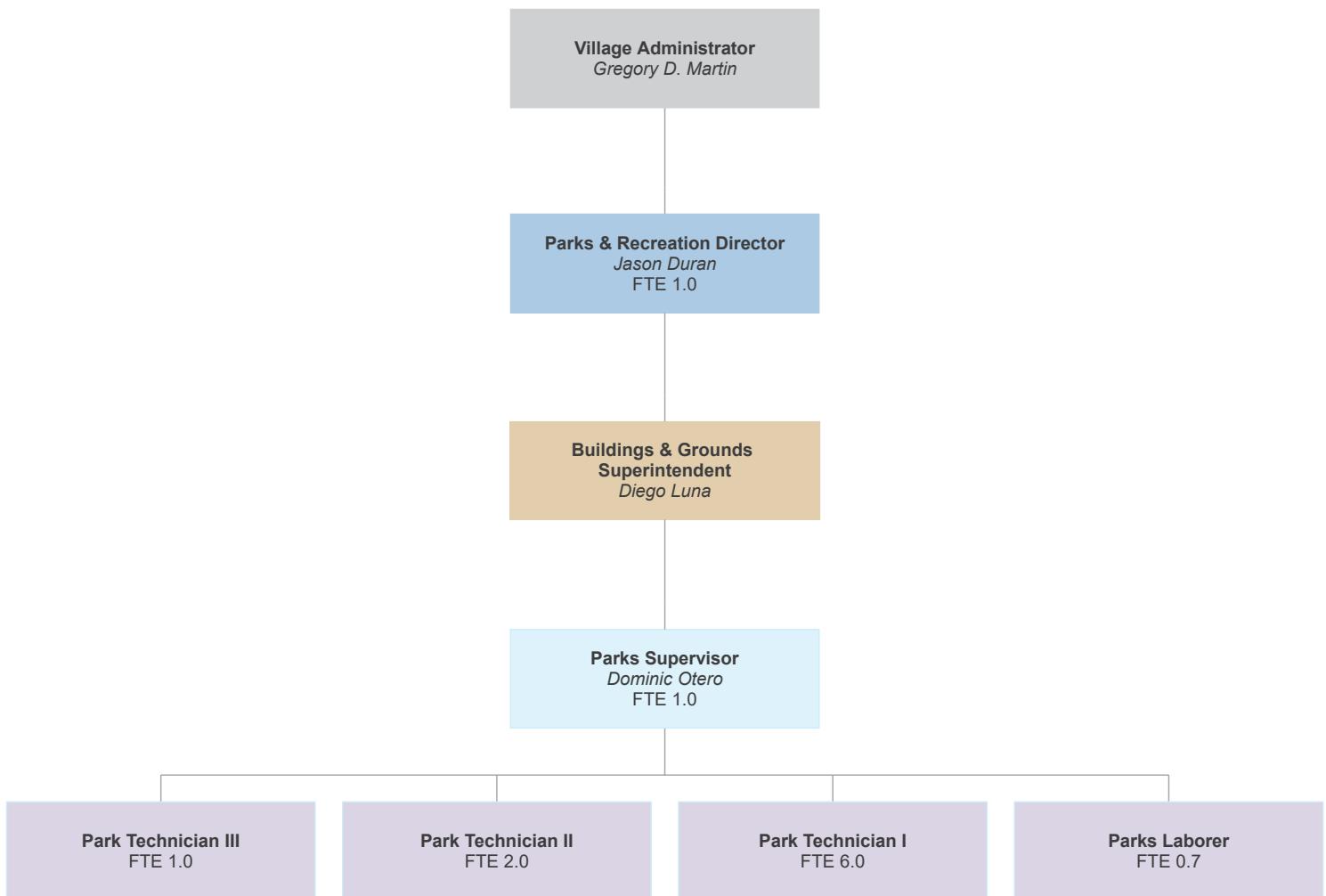
		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>							
11-405-5120	Salaries: Full-Time Positions	\$ 1,945,700	1,771,912	1,206,862	173,788	10%	
11-405-5140	Salaries: Temporary Positions	10,000	10,000	-	-	0%	
11-405-5180	Salaries: Other Wages	82,142	75,508	6,005	6,634	9%	
11-405-5190	Salaries: Overtime	150,000	120,000	130,037	30,000	25%	
<b>Total Salaries and Wages</b>		<b>2,187,842</b>	<b>1,977,420</b>	<b>1,342,904</b>	<b>210,422</b>	<b>11%</b>	
<b>Employee Benefits</b>							
11-405-5210	FICA: Social Security	2,434	2,318	1,607	116	5%	
11-405-5211	FICA: Medicare	28,002	25,838	18,144	2,164	8%	
11-405-5220	Retirement	739,433	667,422	431,392	72,011	11%	
11-405-5221	Retiree Health Care	76,846	70,877	43,281	5,969	8%	
11-405-5230	Health and Medical Premiums	427,264	445,458	288,122	(18,194)	-4%	
11-405-5231	Dental Insurance Premiums	14,796	16,071	10,078	(1,275)	-8%	
11-405-5232	Life Insurance Premiums	936	910	525	26	3%	
11-405-5233	Disability Insurance Premiums	614	3,060	4,496	(2,446)	-80%	
11-405-5240	Unemployment Compensation	6,373	5,881	2,368	492	8%	
11-405-5250	Workers Compensation Premium	332	322	207	10	3%	
11-405-5260	Tuition Reimbursement	5,000	5,000	-	-	0%	
11-405-5290	Other Employee Benefits	3,000	3,360	420	(360)	-11%	
<b>Total Employee Benefits</b>		<b>1,305,030</b>	<b>1,246,517</b>	<b>800,640</b>	<b>58,513</b>	<b>5%</b>	
<b>Supplies</b>							
11-405-5310	General Office Supplies	3,500	3,500	161	-	0%	
11-405-5311	Kitchen Supplies	1,000	1,000	363	-	0%	
11-405-5312	Janitorial Supplies	4,000	4,000	2,185	-	0%	
11-405-5313	Field Supplies	33,000	33,000	(2,962)	-	0%	
11-405-5314	Maintenance Supplies	28,000	23,283	15,670	4,717	20%	
11-405-5320	Furniture/Fixtures/Equipment	16,000	16,000	4,419	-	0%	
11-405-5330	Training Supplies	7,500	2,500	1,611	5,000	200%	
11-405-5340	Uniforms	42,000	42,204	22,103	(204)	0%	
11-405-5350	Safety Supplies	10,000	10,000	28	-	0%	
11-405-5351	Medical Supplies	10,000	10,000	546	-	0%	
11-405-5370	Vehicle Fuel	26,000	25,500	18,865	500	2%	
11-405-5371	Vehicle Tires	10,000	5,000	2,328	5,000	100%	
11-405-5372	Vehicle Lubricants	3,000	3,000	423	-	0%	
11-405-5380	Software	19,517	18,898	25,677	619	3%	
11-405-5390	Other Supplies	4,000	4,090	560	(90)	-2%	
<b>Total Supplies</b>		<b>217,517</b>	<b>201,975</b>	<b>91,977</b>	<b>15,542</b>	<b>8%</b>	
<b>Contractual Services</b>							
11-405-5410	Professional Services	8,000	8,000	1,390	-	0%	
11-405-5420	Attorney Fees	5,000	5,000	923	-	0%	
11-405-5440	Other Services	88,000	88,876	59,222	(876)	-1%	
<b>Total Contractual Services</b>		<b>101,000</b>	<b>101,876</b>	<b>61,535</b>	<b>(876)</b>	<b>-1%</b>	
<b>Operating Costs</b>							
11-405-5514	Employee Training	12,500	12,500	5,094	-	0%	
11-405-5515	Employee Travel	8,000	8,000	235	-	0%	
11-405-5520	Postage	200	200	148	-	0%	
11-405-5521	Telecommunications	14,674	14,956	14,433	(282)	-2%	
11-405-5522	Subscription and Dues	20,000	20,600	1,328	(600)	-3%	
11-405-5523	Insurance Premiums	46,453	65,023	65,023	(18,570)	-29%	
11-405-5524	Printing/Publishing/Advertising	1,000	500	1,165	500	100%	
11-405-5525	Rent Payments	3,200	3,200	874	-	0%	
11-405-5527	Fleet Maintenance	35,000	-	-	35,000	100%	
11-405-5530	Uniform Allowance	-	-	510	-	100%	
11-405-5570	Utilities: Electricity	30,000	28,000	23,889	2,000	7%	
11-405-5571	Utilities: Natural Gas	20,000	20,000	20,670	-	0%	
11-405-5572	Utilities: Water	6,000	6,000	6,002	-	0%	
11-405-5580	Repairs and Maintenance	10,000	22,000	30,936	(12,000)	-55%	
11-405-5590	Other Operating Costs	25,000	25,000	9,109	-	0%	
<b>Total Operating Costs</b>		<b>232,027</b>	<b>225,979</b>	<b>179,416</b>	<b>6,048</b>	<b>3%</b>	
<b>Capital Purchases</b>							
11-405-5610	Public Safety Radio Upgrade	-	20,347	8,100	(20,347)	-100%	
11-405-5631	Ambulance	-	-	145,000	-	100%	
11-405-5661	Vehicles	600,000	994,733	1,691	(394,733)	-40%	
11-405-5670	Machinery and Equipment	-	104,352	28,066	(104,352)	-100%	
<b>Total Capital Purchases</b>		<b>600,000</b>	<b>1,119,432</b>	<b>182,857</b>	<b>(519,432)</b>	<b>-46%</b>	
<b>Total Fire Department Expenditures</b>		<b>\$ 4,643,416</b>	<b>4,873,199</b>	<b>2,659,329</b>	<b>(229,783)</b>	<b>-5%</b>	

# Parks & Recreation Department



# Parks Division

FTE 11.7



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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.

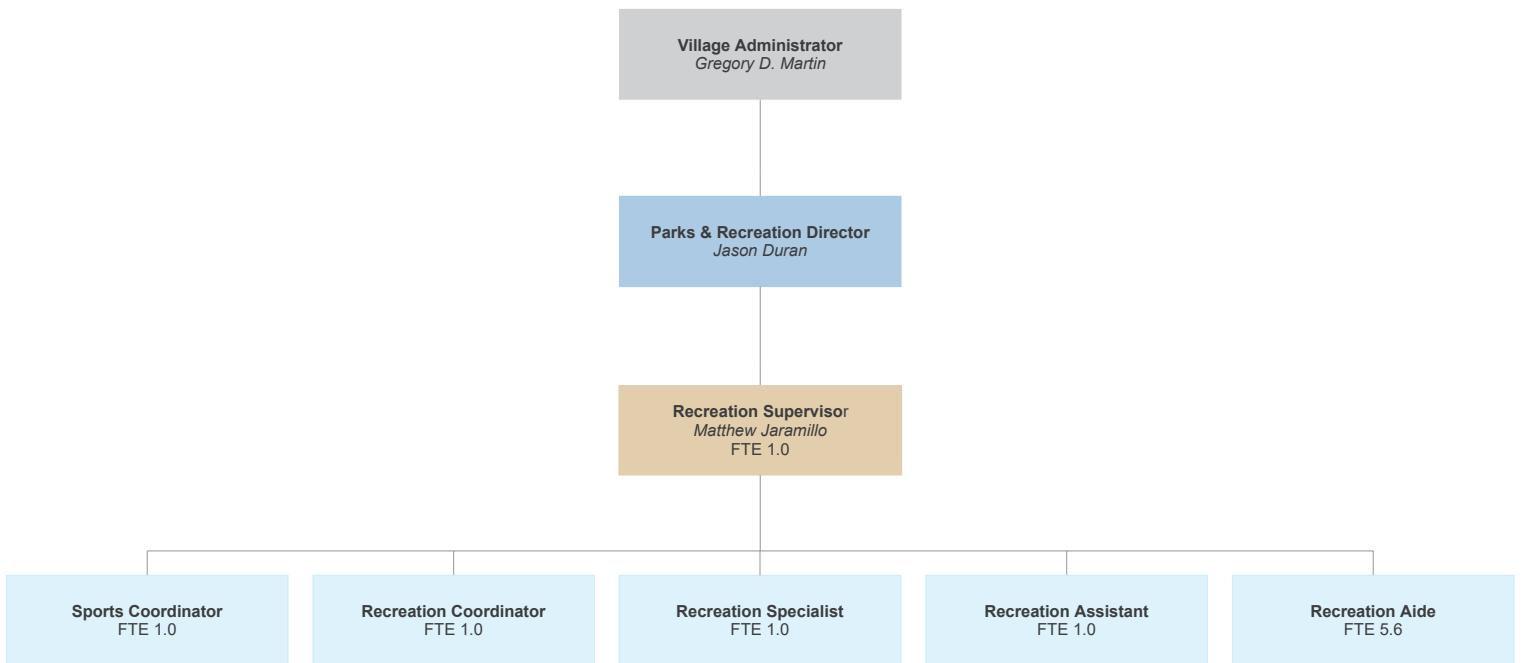
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

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

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		June 30, 2024	June 30, 2023	June 30, 2023	June 30, 2023		
<b>Salaries and Wages</b>							
11-441-5120	Salaries: Full-Time Positions	\$ 464,253	372,383	257,644	91,870	25%	
11-441-5130	Salaries: Part-Time Positions	23,451	22,334	1,170	1,117	5%	
11-441-5180	Salaries: Other Wages	1,917	1,917	1,917	-	0%	
11-441-5190	Salaries: Overtime	25,000	-	25,624	25,000	100%	
<b>Total Salaries and Wages</b>		<b>514,621</b>	<b>396,634</b>	<b>286,355</b>	<b>117,987</b>	<b>30%</b>	
<b>Employee Benefits</b>							
11-441-5210	FICA: Social Security	30,238	24,473	17,544	5,765	24%	
11-441-5211	FICA: Medicare	7,072	5,724	4,103	1,348	24%	
11-441-5220	Retirement	103,832	80,421	53,096	23,411	29%	
11-441-5221	Retiree Health Care	19,509	15,789	9,335	3,720	24%	
11-441-5230	Health and Medical Premiums	134,091	70,629	51,441	63,462	90%	
11-441-5231	Dental Insurance Premiums	5,273	2,849	2,160	2,424	85%	
11-441-5232	Life Insurance Premiums	312	260	115	52	20%	
11-441-5233	Disability Insurance Premiums	150	754	1,070	(604)	-80%	
11-441-5240	Unemployment Compensation	1,610	1,303	583	307	24%	
11-441-5250	Workers Compensation Premium	111	92	60	19	21%	
11-441-5290	Other Employee Benefits	240	55	57	185	336%	
<b>Total Employee Benefits</b>		<b>302,438</b>	<b>202,349</b>	<b>139,564</b>	<b>100,089</b>	<b>49%</b>	
<b>Supplies</b>							
11-441-5310	General Office Supplies	2,000	2,000	226	-	0%	
11-441-5312	Janitorial Supplies	10,000	8,000	2,927	2,000	25%	
11-441-5313	Field Supplies	60,000	58,000	25,596	2,000	3%	
11-441-5314	Maintenance Supplies	45,000	40,000	23,815	5,000	13%	
11-441-5320	Furniture/Fixtures/Equipment	29,400	20,000	14,500	9,400	47%	
11-441-5330	Training Supplies	500	500	-	-	0%	
11-441-5340	Uniforms	8,000	6,000	4,580	2,000	33%	
11-441-5350	Safety Supplies	4,000	3,500	719	500	14%	
11-441-5351	Medical Supplies	500	500	197	-	0%	
11-441-5370	Vehicle Fuel	22,000	21,000	16,019	1,000	5%	
11-441-5371	Vehicle Tires	2,500	2,500	2,325	-	0%	
11-441-5372	Vehicle Lubricants	2,500	2,500	130	-	0%	
11-441-5380	Software	37,676	34,090	7,214	3,586	11%	
11-441-5390	Other Supplies	1,000	1,000	665	-	0%	
<b>Total Supplies</b>		<b>225,076</b>	<b>199,590</b>	<b>98,913</b>	<b>25,486</b>	<b>13%</b>	
<b>Contractual Services</b>							
11-441-5410	Professional Services	20,000	17,992	921	2,008	11%	
11-441-5420	Attorney Fees	2,500	91	91	2,409	2647%	
11-441-5440	Other Services	6,217	3,530	3,158	2,687	76%	
<b>Total Contractual Services</b>		<b>28,717</b>	<b>21,613</b>	<b>4,170</b>	<b>7,104</b>	<b>33%</b>	
<b>Operating Costs</b>							
11-441-5514	Employee Training	2,000	2,000	947	-	0%	
11-441-5515	Employee Travel	2,500	2,500	1,521	-	0%	
11-441-5520	Postage	500	500	(2)	-	0%	
11-441-5521	Telecommunications	10,000	10,000	7,241	-	0%	
11-441-5523	Insurance Premiums	16,200	17,811	17,811	(1,611)	-9%	
11-441-5524	Printing/Publishing/Advertising	1,000	1,000	156	-	0%	
11-441-5527	Fleet Maintenance	10,000	-	-	10,000	100%	
11-441-5570	Utilities: Electricity	65,000	61,000	68,236	4,000	7%	
11-441-5571	Utilities: Natural Gas	10,000	10,000	15,329	-	0%	
11-441-5572	Utilities: Water	310,000	310,000	207,144	-	0%	
11-441-5580	Repairs and Maintenance	140,000	130,000	98,897	10,000	8%	
11-441-5590	Other Operating Costs	2,200	2,200	1,933	-	0%	
<b>Total Operating Costs</b>		<b>569,400</b>	<b>547,011</b>	<b>419,213</b>	<b>22,389</b>	<b>4%</b>	
<b>Capital Purchases</b>							
11-441-5601	Park Improvements	200,000	-	-	200,000	100%	
11-441-5603	Buildings	-	478,188	-	(478,188)	-100%	
11-441-5661	Vehicles	55,000	43,633	-	11,367	26%	
11-441-5670	Machinery and Equipment	165,000	11,500	-	153,500	1335%	
<b>Total Capital Purchases</b>		<b>420,000</b>	<b>533,321</b>	<b>-</b>	<b>(113,321)</b>	<b>-21%</b>	
<b>Total Parks Division Expenditures</b>		<b>\$ 2,060,252</b>	<b>1,900,518</b>	<b>948,215</b>	<b>159,734</b>	<b>8%</b>	

# Recreation Division

FTE 10.6



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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.

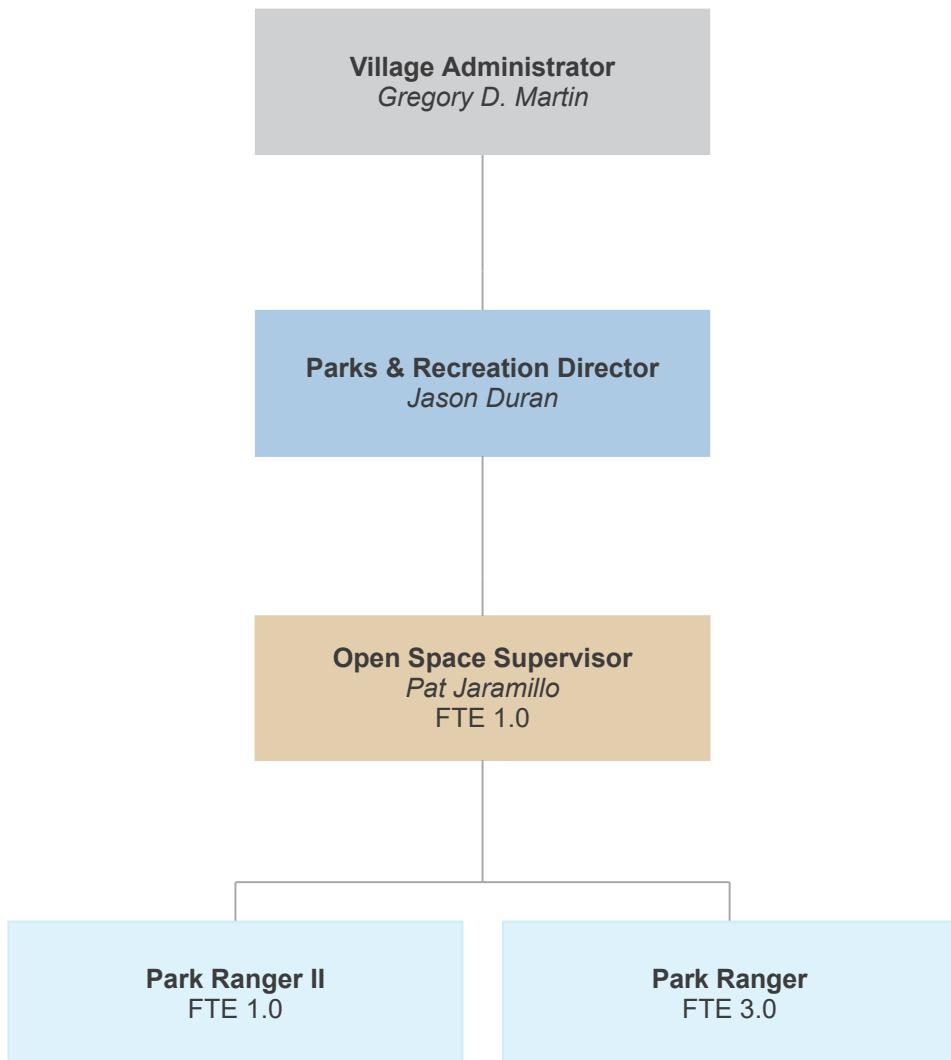
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

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

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		\$					
<b>Salaries and Wages</b>							
11-442-5120	Salaries: Full-Time Positions	\$ 183,499	172,183	123,919	11,316	7%	
11-442-5130	Salaries: Part-Time Positions	189,945	162,487	125,388	27,458	17%	
11-442-5140	Salaries: Temporary Positions	38,016	38,016	17,927	-	0%	
11-442-5190	Salaries: Overtime	10,000	7,200	9,410	2,800	39%	
<b>Total Salaries and Wages</b>		<b>421,460</b>	<b>379,886</b>	<b>276,644</b>	<b>41,574</b>	<b>11%</b>	
<b>Employee Benefits</b>							
11-442-5210	FICA: Social Security	24,783	23,107	17,618	1,676	7%	
11-442-5211	FICA: Medicare	5,796	5,404	4,121	392	7%	
11-442-5220	Retirement	77,005	66,263	50,818	10,742	16%	
11-442-5221	Retiree Health Care	14,468	13,387	3,745	1,081	8%	
11-442-5230	Health and Medical Premiums	52,122	51,740	35,685	382	1%	
11-442-5231	Dental Insurance Premiums	1,855	1,855	1,245	-	0%	
11-442-5232	Life Insurance Premiums	338	312	74	26	8%	
11-442-5233	Disability Insurance Premiums	56	295	406	(239)	-81%	
11-442-5240	Unemployment Compensation	1,320	1,230	769	90	7%	
11-442-5250	Workers Compensation Premium	122	113	83	9	8%	
11-442-5260	Tuition Reimbursement	6,000	12,000	3,762	(6,000)	-50%	
11-442-5290	Other Employee Benefits	240	240	12	-	0%	
<b>Total Employee Benefits</b>		<b>184,105</b>	<b>175,946</b>	<b>118,338</b>	<b>8,159</b>	<b>5%</b>	
<b>Supplies</b>							
11-442-5310	General Office Supplies	5,000	5,000	763	-	0%	
11-442-5312	Janitorial Supplies	10,000	10,000	8,060	-	0%	
11-442-5314	Maintenance Supplies	11,807	11,807	2,870	-	0%	
11-442-5320	Furniture/Fixtures/Equipment	100,000	100,000	31,961	-	0%	
11-442-5330	Training Supplies	500	500	-	-	0%	
11-442-5340	Uniforms	3,000	3,000	2,829	-	0%	
11-442-5350	Safety Supplies	1,000	1,000	120	-	0%	
11-442-5351	Medical Supplies	2,000	2,000	-	-	0%	
11-442-5360	Recreational Supplies	-	-	3,822	-	100%	
11-442-5370	Vehicle Fuel	3,500	3,500	2,138	-	0%	
11-442-5371	Vehicle Tires	2,000	3,000	-	(1,000)	-33%	
11-442-5372	Vehicle Lubricants	2,000	3,000	-	(1,000)	-33%	
11-442-5380	Software	44,374	44,090	13,650	284	1%	
11-442-5390	Other Supplies	1,500	1,500	720	-	0%	
<b>Total Supplies</b>		<b>186,681</b>	<b>188,397</b>	<b>66,933</b>	<b>(1,716)</b>	<b>-1%</b>	
<b>Contractual Services</b>							
11-442-5410	Professional Services	5,000	5,000	640	-	0%	
11-442-5440	Other Services	76,719	76,719	12,460	-	0%	
<b>Total Contractual Services</b>		<b>81,719</b>	<b>81,719</b>	<b>13,100</b>	<b>-</b>	<b>0%</b>	
<b>Operating Costs</b>							
11-442-5514	Employee Training	5,000	5,000	200	-	0%	
11-442-5515	Employee Travel	2,000	2,000	683	-	0%	
11-442-5521	Telecommunications	5,287	4,407	1,408	880	20%	
11-442-5523	Insurance Premiums	16,708	19,457	19,457	(2,749)	-14%	
11-442-5524	Printing/Publishing/Advertising	2,500	2,500	180	-	0%	
11-442-5525	Lease Payments	-	-	620	-	100%	
11-442-5527	Fleet Maintenance	5,000	-	-	5,000	100%	
11-442-5572	Utilities: Water	-	3,922	3,922	(3,922)	-100%	
11-442-5580	Repairs and Maintenance	75,000	63,813	14,344	11,187	18%	
11-442-5590	Other Operating Costs	7,659	7,659	7,737	-	0%	
<b>Total Operating Costs</b>		<b>119,154</b>	<b>108,758</b>	<b>48,551</b>	<b>10,396</b>	<b>10%</b>	
<b>Capital Purchases</b>							
11-442-5661	Vehicles	120,000	55,901	55,901	64,099	115%	
11-442-5670	Machinery and Equipment	100,000	22,000	21,038	78,000	355%	
<b>Total Capital Purchases</b>		<b>220,000</b>	<b>77,901</b>	<b>76,939</b>	<b>142,099</b>	<b>182%</b>	
<b>Total Recreation Division Expenditures</b>		<b>\$ 1,213,119</b>	<b>1,012,607</b>	<b>600,505</b>	<b>200,512</b>	<b>20%</b>	

# Open Space Division

FTE 5.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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.

Our mission is to enhance community well-being by meeting educational and enforcement requirements and safeguarding our open space areas. We are committed to excellence in service, fostering relationships, solving issues, and positively impacting the community. Join us in protecting and enriching our open spaces.

**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.

The Open Space Division plays a vital role in preserving our parklands' ecological balance and cultural heritage. Our responsibilities include safeguarding plant and animal life from threats like fire, disease, and visitor impact and protecting historical artifacts. We ensure compliance with Village of Los Lunas Rules and Regulations through effective resource management practices. Spanning 3,400 acres, our open space preserves and offers many trails to enjoy. Join us in this vital conservation effort!

**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.
- Establish an integrated network of top-tier, accessible multi-use trails, offering diverse outdoor experiences across various landscapes and natural habitats. These trails will provide access to significant environmental features, public amenities, and nearby neighborhoods. Support multiple trail uses, including walking, running, cycling, and horseback riding where applicable.

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2024**

- Develop trail enhancements adhering to design and development standards, prioritizing ease of maintenance and security.
- Foster community engagement and stewardship through various programs and events, enabling the public to actively participate and volunteer to maintain and enhance local parks and open spaces.
- Promote responsible Off-Highway Vehicle (OHV) usage within the Village of Los Lunas through educational initiatives and comprehensive training programs.

**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.
- Expand Open Space Lands: We aim to expand our current open space lands to accommodate the needs of our growing community.
- Ensure Clean and Safe Recreational Spaces: Our commitment is to maintain clean and secure open spaces and parklands that cater to individuals of all ages, including youth, adults, older people, and those with special needs.
- Compliance with Codes: Following federal, state, and local regulations and codes, we will procure and upkeep open space lands.
- Accessible Recreation: Our goal is to provide affordable recreational, physical, and cultural opportunities accessible to all community members.
- Resource Conservation: We will employ technology and horticultural practices to manage natural resources effectively, mitigating over-usage and preserving our community's environment.
- Asset Protection: We safeguard our parks, open spaces, and public facilities through vigilant patrol, enforcement, and civic education.
- Emergency Response: We are prepared to respond to and coordinate emergencies, including medical emergencies and rope rescue scenarios, ensuring the safety of our community members.

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

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

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		\$					
<b>Salaries and Wages</b>							
11-443-5120	Salaries: Full-Time Positions	\$ 278,133	224,162	205,972	53,971	24%	
11-443-5180	Salaries: Other Wages	2,295	2,295	2,295	-	0%	
11-443-5190	Salaries: Overtime	31,000	31,000	27,984	-	0%	
<b>Total Salaries and Wages</b>		<b>311,428</b>	<b>257,457</b>	<b>236,251</b>	<b>53,971</b>	<b>21%</b>	
<b>Employee Benefits</b>							
11-443-5210	FICA: Social Security	17,245	13,899	14,637	3,346	24%	
11-443-5211	FICA: Medicare	4,033	3,251	3,423	782	24%	
11-443-5220	Retirement	59,215	45,842	41,514	13,373	29%	
11-443-5221	Retiree Health Care	11,126	8,967	6,154	2,159	24%	
11-443-5230	Health and Medical Premiums	65,892	58,574	44,485	7,318	12%	
11-443-5231	Dental Insurance Premiums	2,070	1,855	1,265	215	12%	
11-443-5232	Life Insurance Premiums	156	130	104	26	20%	
11-443-5233	Disability Insurance Premiums	90	392	646	(302)	-77%	
11-443-5240	Unemployment Compensation	918	740	454	178	24%	
11-443-5250	Workers Compensation Premium	56	46	41	10	22%	
11-443-5260	Tuition Reimbursement	12,000	12,000	5,888	-	0%	
11-443-5290	Other Employee Benefits	600	480	178	120	25%	
<b>Total Employee Benefits</b>		<b>173,401</b>	<b>146,176</b>	<b>118,789</b>	<b>27,225</b>	<b>19%</b>	
<b>Supplies</b>							
11-443-5310	General Office Supplies	1,000	1,000	300	-	0%	
11-443-5311	Kitchen Supplies	1,000	100	39	900	900%	
11-443-5312	Janitorial Supplies	4,000	2,000	-	2,000	100%	
11-443-5313	Field Supplies	6,500	6,500	2,637	-	0%	
11-443-5314	Maintenance Supplies	9,000	9,000	5,182	-	0%	
11-443-5320	Furniture/Fixtures/Equipment	36,000	76,750	7,727	(40,750)	-53%	
11-443-5330	Training Supplies	500	500	-	-	0%	
11-443-5340	Uniforms	18,000	18,000	1,018	-	0%	
11-443-5350	Safety Supplies	22,000	22,000	15,248	-	0%	
11-443-5351	Medical Supplies	1,000	1,000	171	-	0%	
11-443-5370	Vehicle Fuel	10,000	10,000	12,744	-	0%	
11-443-5371	Vehicle Tires	2,500	2,500	1,645	-	0%	
11-443-5372	Vehicle Lubricants	1,000	1,000	57	-	0%	
11-443-5380	Software	35,571	31,986	8,069	3,585	11%	
11-443-5390	Other Supplies	2,000	2,000	1,412	-	0%	
<b>Total Supplies</b>		<b>150,071</b>	<b>184,336</b>	<b>56,249</b>	<b>(34,265)</b>	<b>-19%</b>	
<b>Contractual Services</b>							
11-443-5410	Professional Services	-	-	200	-	100%	
11-443-5440	Other Services	-	2,135	2,203	(2,135)	-100%	
<b>Total Contractual Services</b>		<b>-</b>	<b>2,135</b>	<b>2,403</b>	<b>(2,135)</b>	<b>-100%</b>	
<b>Operating Costs</b>							
11-443-5514	Employee Training	5,000	4,226	4,575	774	18%	
11-443-5515	Employee Travel	2,000	2,000	1,014	-	0%	
11-443-5521	Telecommunications	4,173	5,507	3,366	(1,334)	-24%	
11-443-5523	Insurance Premiums	7,514	8,847	8,847	(1,333)	-15%	
11-443-5524	Printing/Publishing/Advertising	1,000	750	749	250	33%	
11-443-5580	Repairs and Maintenance	15,000	15,000	6,205	-	0%	
11-443-5590	Other Operating Costs	1,200	17,195	13,503	(15,995)	-93%	
<b>Total Operating Costs</b>		<b>35,887</b>	<b>53,525</b>	<b>38,259</b>	<b>(17,638)</b>	<b>-33%</b>	
<b>Capital Purchases</b>							
11-443-5661	Vehicles	60,000	-	-	60,000	100%	
11-443-5670	Machinery and Equipment	-	25,000	-	(25,000)	-100%	
<b>Total Capital Purchases</b>		<b>60,000</b>	<b>25,000</b>	<b>-</b>	<b>35,000</b>	<b>140%</b>	
<b>Total Open Space Division Expenditures</b>		<b>\$ 730,787</b>	<b>668,629</b>	<b>451,951</b>	<b>62,158</b>	<b>9%</b>	

# Facility Maintenance Division

FTE 8.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **Facility Maintenance Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

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

STATE OF NEW MEXICO  
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 June 30, 2024

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

**Salaries and Wages**  
 11-444-5120 Salaries: Full-Time Positions  
 11-444-5190 Salaries: Overtime

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
\$	346,230	202,530	149,038	143,700	71%	
	15,000	10,000	11,523	5,000	50%	
	<b>361,230</b>	<b>212,530</b>	<b>160,561</b>	<b>148,700</b>	<b>70%</b>	

**Total Salaries and Wages**

11-444-5210 FICA: Social Security  
 11-444-5211 FICA: Medicare  
 11-444-5220 Retirement  
 11-444-5221 Retiree Health Care  
 11-444-5230 Health and Medical Premiums  
 11-444-5231 Dental Insurance Premiums  
 11-444-5232 Life Insurance Premiums  
 11-444-5233 Disability Insurance Premiums  
 11-444-5240 Unemployment Compensation  
 11-444-5250 Workers Compensation Premium  
 11-444-5290 Other Employee Benefits

	21,467	12,557	9,767	8,910	71%
	5,021	2,937	2,284	2,084	71%
	73,713	41,418	30,593	32,295	78%
	13,850	8,102	5,019	5,748	71%
	108,925	51,603	31,686	57,322	111%
	3,994	1,781	1,107	2,213	124%
	208	130	76	78	60%
	112	366	534	(254)	-69%
	1,143	669	318	474	71%
	74	46	32	28	61%
	-	12	12	(12)	-100%
	<b>228,507</b>	<b>119,621</b>	<b>81,428</b>	<b>108,886</b>	<b>91%</b>

**Total Employee Benefits**

**Supplies**

11-444-5310 General Office Supplies  
 11-444-5312 Janitorial Supplies  
 11-444-5313 Field Supplies  
 11-444-5314 Maintenance Supplies  
 11-444-5320 Furniture/Fixtures/Equipment  
 11-444-5330 Training Supplies  
 11-444-5340 Uniforms  
 11-444-5350 Safety Supplies  
 11-444-5370 Vehicle Fuel  
 11-444-5371 Vehicle Tires  
 11-444-5372 Vehicle Lubricants  
 11-444-5380 Software  
 11-444-5390 Other Supplies

	1,000	1,000	22	-	0%
	1,500	1,500	1,088	-	0%
	20,000	20,000	8,204	-	0%
	55,000	55,000	6,890	-	0%
	22,850	15,000	3,166	7,850	52%
	500	500	-	-	0%
	6,000	4,000	3,400	2,000	50%
	4,000	2,000	276	2,000	100%
	10,500	10,500	9,672	-	0%
	2,000	2,000	-	-	0%
	1,000	1,000	138	-	0%
	35,643	34,069	5,728	1,574	5%
	1,500	1,500	518	-	0%
	<b>161,493</b>	<b>148,069</b>	<b>39,102</b>	<b>13,424</b>	<b>9%</b>

**Total Supplies**

**Contractual Services**

11-444-5410 Professional Services  
 11-444-5440 Other Services

	100,000	79,162	60	20,838	26%
	21,200	21,200	16,326	-	0%
	<b>121,200</b>	<b>100,362</b>	<b>16,386</b>	<b>20,838</b>	<b>21%</b>

**Total Contractual Services**

**Operating Costs**

11-444-5514 Employee Training  
 11-444-5515 Employee Travel  
 11-444-5521 Telecommunications  
 11-444-5523 Insurance Premiums  
 11-444-5524 Printing/Publishing/Advertising  
 11-444-5570 Utilities: Electricity  
 11-444-5572 Utilities: Water  
 11-444-5580 Repairs and Maintenance  
 11-444-5590 Other Operating Costs

	1,500	1,500	400	-	0%
	1,500	1,500	1,014	-	0%
	5,377	4,000	2,093	1,377	34%
	9,135	8,504	8,504	631	7%
	500	500	312	-	0%
	-	-	872	-	100%
	-	-	54	-	100%
	30,000	30,000	28,635	-	0%
	1,200	1,200	1,505	-	0%
	<b>49,212</b>	<b>47,204</b>	<b>43,389</b>	<b>2,008</b>	<b>4%</b>

**Total Operating Costs**

**Capital Purchases**

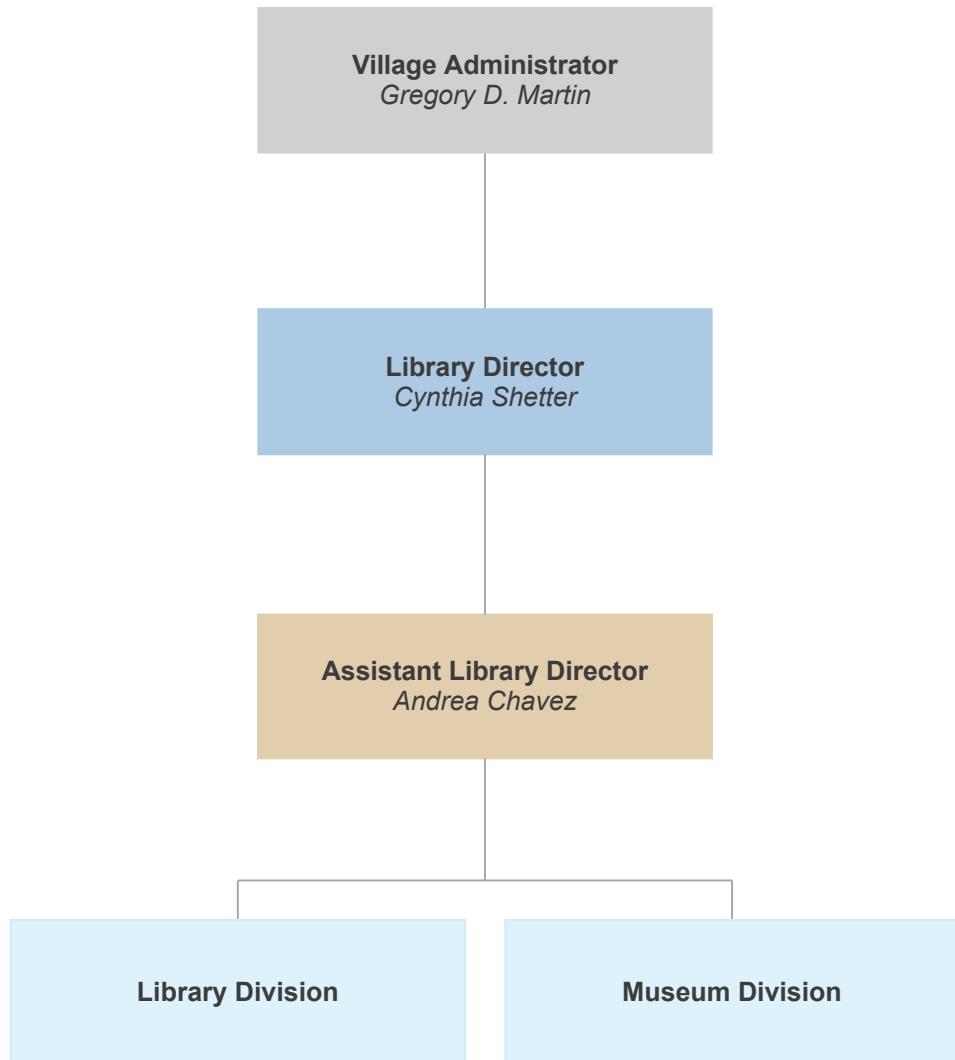
11-444-5661 Vehicles  
 11-444-5670 Machinery and Equipment

	-	107,000	98,796	(107,000)	-100%
	6,000	-	-	6,000	100%
	<b>6,000</b>	<b>107,000</b>	<b>98,796</b>	<b>(101,000)</b>	<b>-94%</b>

**Total Facility Maintenance Division Expenditures**

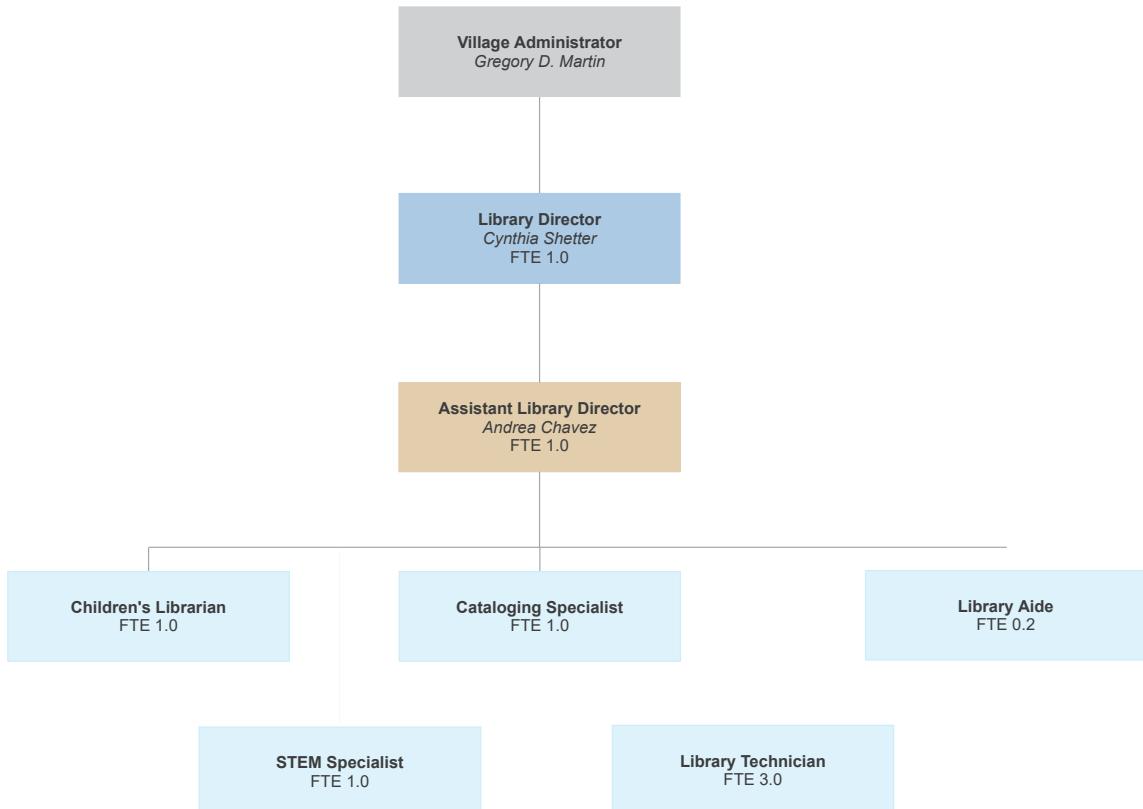
\$	<b>927,642</b>	<b>734,786</b>	<b>439,662</b>	<b>192,856</b>	<b>26%</b>
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# Library Department



## Library Division

FTE 8.2



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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.

**STATE OF NEW MEXICO  
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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.

**Performance Measures**

Description	FY2021 Actual	FY2022 Actual	FY2023 Estimate
Library Visitors	14, 216	22,523	25,000
Checkouts [includes electronic checkouts]	58,003	198,239	175,000
Computer Usage [number of one-hour sessions]	250	3,059	3,000
Wi-Fi Users	350,000	254,987	275,000
Library Programs-Synchronous	191	67	50
Library Programs-Asynchronous	76	45	20
Program attendance-Synchronous	7,805	21,798	10,000
Program attendance-Asynchronous Views	9,916	10,339	1,000
Author Kit Rosewater gave a presentation on writing to teens.			
Worked with Explora! To bring several STEAM activities to families in Valencia County.			
Held a local author event with 12 authors presenting their books to the public.			

STATE OF NEW MEXICO  
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**Approved Budget**  
 June 30, 2024

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

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		June 30, 2024	June 30, 2023				
\$							
<b>Salaries and Wages</b>							
11-408-5120	Salaries: Full-Time Positions	\$ 399,498	385,362	297,616	14,136	4%	
11-408-5130	Salaries: Part-Time Positions	-	4,044	1,954	(4,044)	-100%	
11-408-5180	Salaries: Other Wages	1,000	-	-	1,000	100%	
	<b>Total Salaries and Wages</b>	<b>400,498</b>	<b>389,406</b>	<b>299,570</b>	<b>11,092</b>	<b>3%</b>	
<b>Employee Benefits</b>							
11-408-5210	FICA: Social Security	24,769	24,144	18,001	625	3%	
11-408-5211	FICA: Medicare	5,793	5,647	4,210	146	3%	
11-408-5220	Retirement	85,053	79,580	61,636	5,473	7%	
11-408-5221	Retiree Health Care	15,980	15,577	10,878	403	3%	
11-408-5230	Health and Medical Premiums	95,292	114,509	70,294	(19,217)	-17%	
11-408-5231	Dental Insurance Premiums	2,280	2,986	1,586	(706)	-24%	
11-408-5232	Life Insurance Premiums	208	234	140	(26)	-11%	
11-408-5233	Disability Insurance Premiums	130	750	956	(620)	-83%	
11-408-5240	Unemployment Compensation	1,319	1,286	563	33	3%	
11-408-5250	Workers Compensation Premium	74	83	55	(9)	-11%	
11-408-5290	Other Employee Benefits	1,200	1,920	949	(720)	-38%	
	<b>Total Employee Benefits</b>	<b>232,098</b>	<b>246,716</b>	<b>169,268</b>	<b>(14,618)</b>	<b>-6%</b>	
<b>Supplies</b>							
11-408-5310	General Office Supplies	10,000	12,751	3,987	(2,751)	-22%	
11-408-5311	Kitchen Supplies	1,000	700	77	300	43%	
11-408-5312	Janitorial Supplies	1,000	1,300	1,234	(300)	-23%	
11-408-5314	Maintenance Supplies	10,000	5,000	1,678	5,000	100%	
11-408-5320	Furniture/Fixtures/Equipment	49,800	36,400	7,837	13,400	37%	
11-408-5330	Training Supplies	1,000	1,000	-	-	0%	
11-408-5340	Uniforms	2,000	1,250	763	750	60%	
11-408-5350	Safety Supplies	2,000	750	-	1,250	167%	
11-408-5360	Recreational Supplies	16,500	12,000	12,386	4,500	38%	
11-408-5370	Vehicle Fuel	800	1,500	376	(700)	-47%	
11-408-5371	Vehicle Tires	1,000	1,000	-	-	0%	
11-408-5372	Vehicle Lubricants	500	500	-	-	0%	
11-408-5380	Software	54,467	37,653	21,060	16,814	45%	
11-408-5390	Other Supplies	62,500	84,190	44,416	(21,690)	-26%	
	<b>Total Supplies</b>	<b>212,567</b>	<b>195,994</b>	<b>93,814</b>	<b>16,573</b>	<b>8%</b>	
<b>Contractual Services</b>							
11-408-5410	Professional Services	472,091	577,000	19,996	(104,909)	-18%	
11-408-5420	Attorney Fees	2,000	3,000	1,662	(1,000)	-33%	
11-408-5440	Other Services	26,700	20,800	6,249	5,900	28%	
	<b>Total Contractual Services</b>	<b>500,791</b>	<b>600,800</b>	<b>27,907</b>	<b>(100,009)</b>	<b>-17%</b>	
<b>Operating Costs</b>							
11-408-5514	Employee Training	5,545	4,700	2,539	845	18%	
11-408-5515	Employee Travel	13,949	13,050	5,280	899	7%	
11-408-5518	Postage (Old)	-	2,000	-	(2,000)	-100%	
11-408-5520	Postage	2,000	-	-	2,000	100%	
11-408-5521	Telecommunications	11,024	13,450	7,411	(2,426)	-18%	
11-408-5522	Subscriptions and Dues	4,550	4,890	2,239	(340)	-7%	
11-408-5523	Insurance Premiums	9,633	15,182	15,182	(5,549)	-37%	
11-408-5524	Printing/Publishing/Advertising	7,000	5,200	939	1,800	35%	
11-408-5525	Rent Payments	1,400	6,400	1,194	(5,000)	-78%	
11-408-5527	Fleet Maintenance	1,000	-	-	1,000	100%	
11-408-5570	Materials Allowance	14,400	14,000	12,891	400	3%	
11-408-5571	Utilities: Natural Gas	3,000	3,000	1,974	-	0%	
11-408-5572	Utilities: Water	2,000	2,600	2,754	(600)	-23%	
11-408-5580	Repairs and Maintenance	10,000	57,500	50,797	(47,500)	-83%	
11-408-5590	Other Operating Costs	16,400	3,500	4,953	12,900	369%	
	<b>Total Operating Costs</b>	<b>101,901</b>	<b>145,472</b>	<b>108,153</b>	<b>(43,571)</b>	<b>-30%</b>	
<b>Capital Purchases</b>							
11-408-5610	Land	-	85,000	55,215	(85,000)	-100%	
11-408-5650	Buildings and Structures	250,000	-	-	250,000	100%	
11-408-5670	Machinery and Equipment	8,300	-	-	8,300	100%	
	<b>Total Capital Purchases</b>	<b>258,300</b>	<b>85,000</b>	<b>55,215</b>	<b>173,300</b>	<b>204%</b>	
	<b>Total Library Division Expenditures</b>	<b>\$ 1,706,155</b>	<b>1,663,388</b>	<b>753,927</b>	<b>42,767</b>	<b>3%</b>	

# Museum Division

FTE 3.1



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **Museum Division**

### **Mission:**

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

### **Description:**

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

### **Priorities:**

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

### **Goals & Objectives:**

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

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

Description	FY2021 Actual	FY2022 Actual	FY2023 Estimate
Museum Visitors	1500	3,399	3,500
Museum Programs	12	7	14
Program attendance	100	150	225
Exhibits	4	7	7
New Mexico's Navy exhibit featuring ships named after places and people of New Mexico.			
9 <sup>th</sup> Annual Juried Art Show featuring area artists			
Civil War in New Mexico exhibit featuring the battles fought in 1862 attended by the public and schools.			

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

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

**Salaries and Wages**

11-409-5120 Salaries: Full-Time Positions  
 11-409-5130 Salaries: Part-Time Positions

**Total Salaries and Wages**

**Employee Benefits**

11-409-5210 FICA: Social Security  
 11-409-5211 FICA: Medicare  
 11-409-5220 Retirement  
 11-409-5221 Retiree Health Care  
 11-409-5230 Health and Medical Premiums  
 11-409-5231 Dental Insurance Premiums  
 11-409-5232 Life Insurance Premiums  
 11-409-5233 Disability Insurance Premiums  
 11-409-5240 Unemployment Compensation  
 11-409-5250 Workers Compensation Premium  
 11-409-5260 Tuition Reimbursement  
 11-409-5290 Other Employee Benefits

**Total Employee Benefits**

**Supplies**

11-409-5310 General Office Supplies  
 11-409-5311 Kitchen Supplies  
 11-409-5312 Janitorial Supplies  
 11-409-5314 Maintenance Supplies  
 11-409-5320 Furniture/Fixtures/Equipment  
 11-409-5330 Training Supplies  
 11-409-5340 Uniforms  
 11-409-5350 Safety Supplies  
 11-409-5360 Recreational Supplies  
 11-409-5370 Vehicle Fuel  
 11-409-5371 Vehicle Tires  
 11-409-5372 Vehicle Lubricants  
 11-409-5380 Software  
 11-409-5390 Other Supplies

**Total Supplies**

**Contractual Services**

11-409-5410 Professional Services  
 11-409-5420 Attorney Fees  
 11-409-5440 Other Services

**Total Contractual Services**

**Operating Costs**

11-409-5514 Employee Training  
 11-409-5515 Employee Travel  
 11-409-5518 Postage (Old)  
 11-409-5520 Postage  
 11-409-5521 Telecommunications  
 11-409-5522 Subscriptions and Dues  
 11-409-5523 Insurance Premiums  
 11-409-5524 Printing/Publishing/Advertising  
 11-409-5525 Rent Payments  
 11-409-5527 Fleet Maintenance  
 11-409-5570 Utilities: Electricity  
 11-409-5571 Utilities: Natural Gas  
 11-409-5572 Utilities: Water  
 11-409-5580 Repairs and Maintenance  
 11-409-5590 Other Operating Costs

**Total Operating Costs**

**Capital Purchases**

11-409-5603 Vehicles  
 11-409-5670 Machinery and Equipment

**Total Capital Purchases**

**Total Museum Division Expenditures**

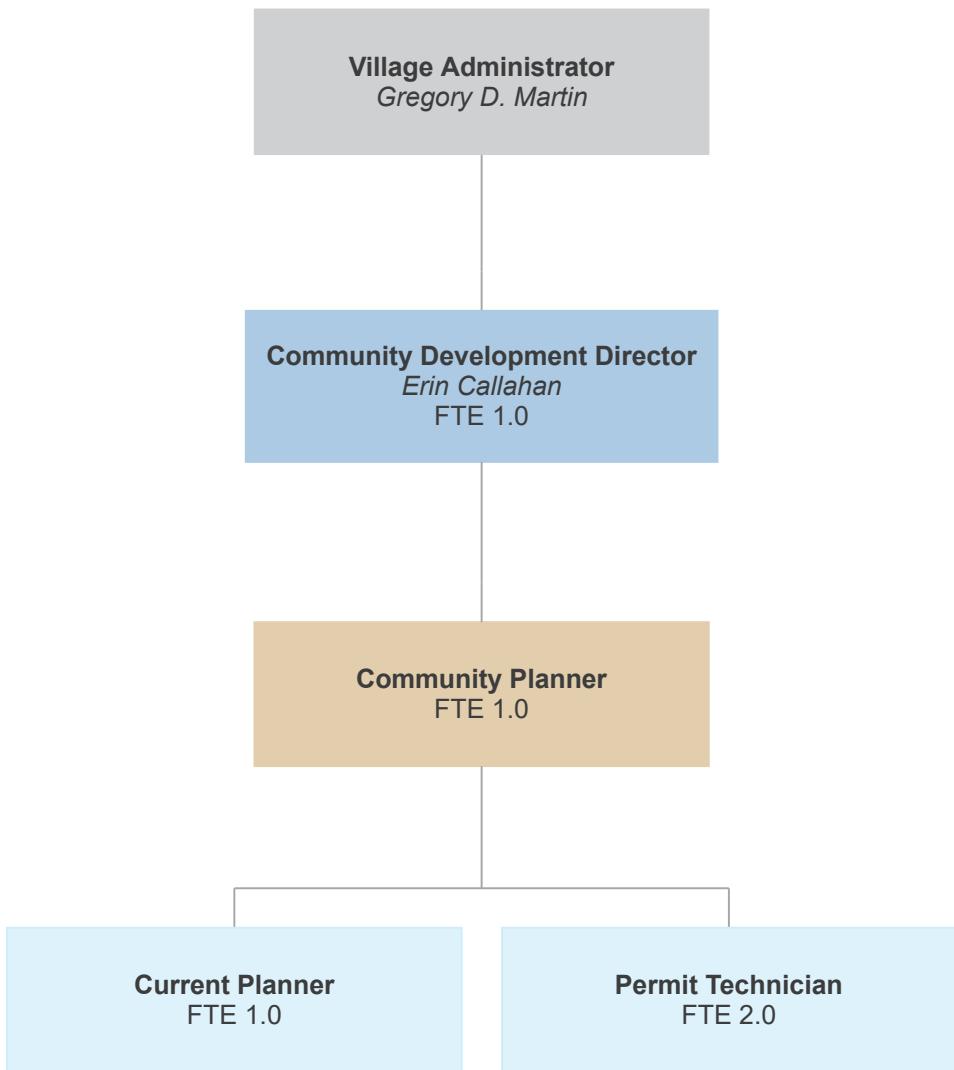
	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023		
	June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>						
11-409-5120 Salaries: Full-Time Positions	\$ 128,747	125,653	90,763	3,094	2%	
11-409-5130 Salaries: Part-Time Positions	4,906	4,673	3,510	233	5%	
<b>Total Salaries and Wages</b>	<b>133,653</b>	<b>130,326</b>	<b>94,273</b>	<b>3,327</b>	<b>3%</b>	
<b>Employee Benefits</b>						
11-409-5210 FICA: Social Security	8,287	8,081	5,797	206	3%	
11-409-5211 FICA: Medicare	1,938	1,890	1,356	48	3%	
11-409-5220 Retirement	28,455	25,696	15,045	2,759	11%	
11-409-5221 Retiree Health Care	5,347	5,213	3,236	134	3%	
11-409-5230 Health and Medical Premiums	26,509	26,306	19,650	203	1%	
11-409-5231 Dental Insurance Premiums	1,346	847	527	499	59%	
11-409-5232 Life Insurance Premiums	104	104	51	-	0%	
11-409-5233 Disability Insurance Premiums	42	191	314	(149)	-78%	
11-409-5240 Unemployment Compensation	442	431	214	11	3%	
11-409-5250 Workers Compensation Premium	37	37	25	-	0%	
11-409-5260 Tuition Reimbursement	6,500	7,500	-	(1,000)	-13%	
11-409-5290 Other Employee Benefits	240	720	-	(480)	-67%	
<b>Total Employee Benefits</b>	<b>79,247</b>	<b>77,016</b>	<b>46,215</b>	<b>2,231</b>	<b>3%</b>	
<b>Supplies</b>						
11-409-5310 General Office Supplies	10,000	8,000	1,411	2,000	25%	
11-409-5311 Kitchen Supplies	1,000	500	-	500	100%	
11-409-5312 Janitorial Supplies	1,000	1,000	258	-	0%	
11-409-5314 Maintenance Supplies	5,000	4,837	121	163	3%	
11-409-5320 Furniture/Fixtures/Equipment	18,987	15,750	14,724	3,237	21%	
11-409-5330 Training Supplies	1,000	1,000	-	-	0%	
11-409-5340 Uniforms	1,000	1,000	428	-	0%	
11-409-5350 Safety Supplies	1,000	1,000	-	-	0%	
11-409-5360 Recreational Supplies	2,400	2,500	1,696	(100)	-4%	
11-409-5370 Vehicle Fuel	2,000	1,000	39	1,000	100%	
11-409-5371 Vehicle Tires	800	800	-	-	0%	
11-409-5372 Vehicle Lubricants	500	200	-	300	150%	
11-409-5380 Software	7,621	2,900	3,043	4,721	163%	
11-409-5390 Other Supplies	2,400	3,950	698	(1,550)	-39%	
<b>Total Supplies</b>	<b>54,708</b>	<b>44,437</b>	<b>22,418</b>	<b>10,271</b>	<b>23%</b>	
<b>Contractual Services</b>						
11-409-5410 Professional Services	20,000	20,000	180	-	0%	
11-409-5420 Attorney Fees	2,000	2,000	-	-	0%	
11-409-5440 Other Services	13,200	14,800	1,724	(1,600)	-11%	
<b>Total Contractual Services</b>	<b>35,200</b>	<b>36,800</b>	<b>1,904</b>	<b>(1,600)</b>	<b>-4%</b>	
<b>Operating Costs</b>						
11-409-5514 Employee Training	4,250	2,800	1,190	1,450	52%	
11-409-5515 Employee Travel	7,200	5,225	4,277	1,975	38%	
11-409-5518 Postage (Old)	-	2,000	-	(2,000)	-100%	
11-409-5520 Postage	2,000	-	-	2,000	100%	
11-409-5521 Telecommunications	2,700	2,723	368	(23)	-1%	
11-409-5522 Subscriptions and Dues	2,040	2,155	1,162	(115)	-5%	
11-409-5523 Insurance Premiums	4,591	12,300	6,320	(7,709)	-63%	
11-409-5524 Printing/Publishing/Advertising	10,000	20,000	5,833	(10,000)	-50%	
11-409-5525 Rent Payments	11,500	11,500	8,957	-	0%	
11-409-5527 Fleet Maintenance	2,000	-	-	2,000	100%	
11-409-5570 Utilities: Electricity	2,000	2,000	-	-	0%	
11-409-5571 Utilities: Natural Gas	2,000	2,000	985	-	0%	
11-409-5572 Utilities: Water	2,100	2,100	1,512	-	0%	
11-409-5580 Repairs and Maintenance	10,000	10,000	1,214	-	0%	
11-409-5590 Other Operating Costs	4,000	4,000	2,717	-	0%	
<b>Total Operating Costs</b>	<b>66,381</b>	<b>78,803</b>	<b>34,535</b>	<b>(12,422)</b>	<b>-16%</b>	
<b>Capital Purchases</b>						
11-409-5603 Vehicles	65,000	-	-	65,000	100%	
11-409-5670 Machinery and Equipment	8,287	-	-	8,287	100%	
<b>Total Capital Purchases</b>	<b>73,287</b>	<b>-</b>	<b>-</b>	<b>73,287</b>	<b>0%</b>	
<b>Total Museum Division Expenditures</b>	<b>\$ 442,476</b>	<b>367,382</b>	<b>199,345</b>	<b>75,094</b>	<b>20%</b>	

# Community Development Department



# Planning Division

FTE 5.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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, monitors implementation of planning recommendations, reviews zoning and subdivision applications for compliance, coordinates the Village's tourism efforts, and maintains the Village's Geographic Information System (GIS) database.

**Priorities:**

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

**Goals & Objectives:**

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

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

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

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		\$					
<b>Salaries and Wages</b>							
11-451-5110	Salaries: P&Z Commissioners	2,880	3,600	2,370	(720)	-20%	
11-451-5120	Salaries: Full-Time Positions	311,950	263,474	213,091	48,476	18%	
11-451-5140	Salaries: Temporary Positions	4,992	4,992	1,902	-	0%	
<b>Total Salaries and Wages</b>		<b>319,822</b>	<b>272,066</b>	<b>217,363</b>	<b>47,756</b>	<b>18%</b>	
<b>Employee Benefits</b>							
11-451-5210	FICA: Social Security	20,139	16,869	13,579	3,270	19%	
11-451-5211	FICA: Medicare	4,710	3,945	3,176	765	19%	
11-451-5220	Retirement	67,477	53,881	44,160	13,596	25%	
11-451-5221	Retiree Health Care	12,678	10,539	7,893	2,139	20%	
11-451-5230	Health and Medical Premiums	63,827	44,324	38,075	19,503	44%	
11-451-5231	Dental Insurance Premiums	2,284	1,571	1,378	713	45%	
11-451-5232	Life Insurance Premiums	156	130	93	26	20%	
11-451-5233	Disability Insurance Premiums	103	550	777	(447)	-81%	
11-451-5240	Unemployment Compensation	1,063	886	386	177	20%	
11-451-5250	Workers Compensation Premium	65	56	37	9	16%	
11-451-5260	Tuition Reimbursement	5,000	5,000	2,567	-	0%	
11-451-5290	Other Employee Benefits	360	600	211	(240)	-40%	
<b>Total Employee Benefits</b>		<b>177,862</b>	<b>138,351</b>	<b>112,332</b>	<b>39,511</b>	<b>29%</b>	
<b>Supplies</b>							
11-451-5310	General Office Supplies	6,000	6,000	4,336	-	0%	
11-451-5311	Kitchen Supplies	225	225	-	-	0%	
11-451-5312	Janitorial Supplies	400	400	152	-	0%	
11-451-5314	Maintenance Supplies	100	100	98	-	0%	
11-451-5320	Furniture/Fixtures/Equipment	21,500	17,000	2,278	4,500	26%	
11-451-5340	Uniforms	1,250	-	-	1,250	100%	
11-451-5350	Safety Supplies	50	50	-	-	0%	
11-451-5370	Vehicle Fuel	2,000	2,000	2,083	-	0%	
11-451-5372	Vehicle Lubricants	80	80	-	-	0%	
11-451-5380	Software	27,585	22,470	16,401	5,115	23%	
11-451-5390	Other Supplies	1,100	450	-	650	144%	
<b>Total Supplies</b>		<b>60,290</b>	<b>48,775</b>	<b>25,348</b>	<b>11,515</b>	<b>24%</b>	
<b>Contractual Services</b>							
11-451-5410	Professional Services	150,000	126,785	53,987	23,215	18%	
11-451-5420	Attorney Fees	10,000	10,000	8,563	-	0%	
11-451-5440	Other Services	-	5,000	2,623	(5,000)	-100%	
<b>Total Contractual Services</b>		<b>160,000</b>	<b>141,785</b>	<b>65,173</b>	<b>18,215</b>	<b>13%</b>	
<b>Operating Costs</b>							
11-451-5514	Employee Training	5,000	4,000	2,570	1,000	25%	
11-451-5515	Employee Travel	5,000	4,000	2,929	1,000	25%	
11-451-5520	Postage	500	500	(5,300)	-	0%	
11-451-5521	Telecommunications	4,262	3,000	2,483	1,262	42%	
11-451-5522	Subscription and Dues	2,500	1,500	2,072	1,000	67%	
11-451-5523	Insurance Premiums	11,704	8,800	8,050	2,904	33%	
11-451-5524	Printing/Publishing/Advertising	5,000	5,000	1,324	-	0%	
11-451-5527	Fleet Maintenance	200	-	-	200	100%	
11-451-5570	Utilities: Electricity	1,200	1,200	1,112	-	0%	
11-451-5571	Utilities: Natural Gas	110	110	232	-	0%	
11-451-5572	Utilities: Water	762	762	-	-	0%	
11-451-5580	Repairs and Maintenance	7,250	40,700	53,024	(33,450)	-82%	
11-451-5590	Other Operating Costs	4,900	3,700	3,988	1,200	32%	
<b>Total Operating Costs</b>		<b>48,388</b>	<b>73,272</b>	<b>72,484</b>	<b>(24,884)</b>	<b>-34%</b>	
<b>Capital Purchases</b>							
11-451-5603	Vehicles	-	35,966	-	(35,966)	-100%	
<b>Total Capital Purchases</b>		<b>-</b>	<b>35,966</b>	<b>-</b>	<b>(35,966)</b>	<b>-100%</b>	
<b>Total Planning Division Expenditures</b>		<b>\$ 766,362</b>	<b>710,215</b>	<b>492,700</b>	<b>56,147</b>	<b>8%</b>	

# Economic Development Division

FTE 1.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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.

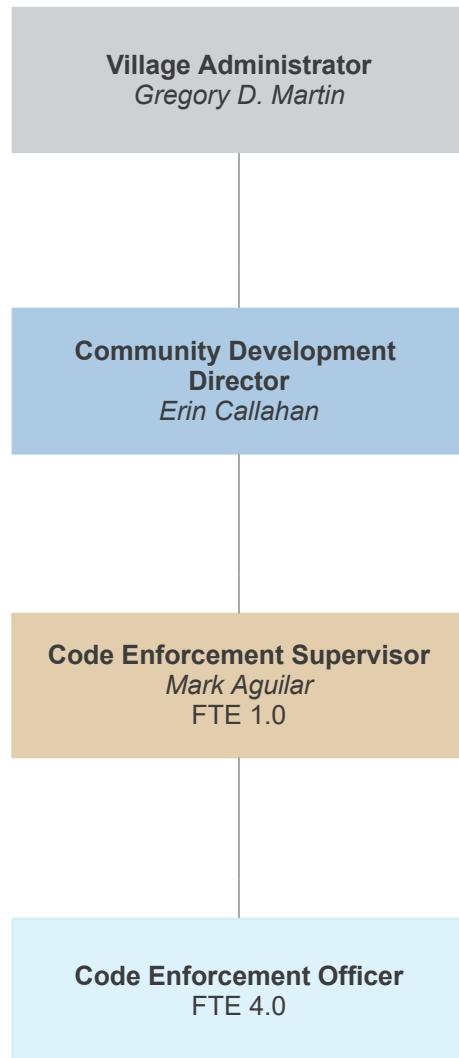
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

**General Fund (11)**  
**Community Development Department**  
**Economic Development Division (452)**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>						
11-452-5120 Salaries: Full-Time Positions	\$ 69,910	66,581	66,466	3,329	5%	
<b>Total Salaries and Wages</b>	<b>\$ 69,910</b>	<b>66,581</b>	<b>66,466</b>	<b>3,329</b>	<b>5%</b>	
<b>Employee Benefits</b>						
11-452-5210 FICA: Social Security	4,335	4,129	4,087	206	5%	
11-452-5211 FICA: Medicare	1,014	966	956	48	5%	
11-452-5220 Retirement	14,884	13,616	13,572	1,268	9%	
11-452-5221 Retiree Health Care	2,797	2,664	2,659	133	5%	
11-452-5230 Health and Medical Premiums	6,886	6,839	6,265	47	1%	
11-452-5231 Dental Insurance Premiums	215	215	196	-	0%	
11-452-5232 Life Insurance Premiums	26	26	23	-	0%	
11-452-5233 Disability Insurance Premiums	23	215	214	(192)	-89%	
11-452-5240 Unemployment Compensation	231	220	99	11	5%	
11-452-5250 Workers Compensation Premium	10	10	9	-	0%	
11-452-5290 Other Employee Benefits	240	240	-	-	0%	
<b>Total Employee Benefits</b>	<b>30,661</b>	<b>29,140</b>	<b>28,080</b>	<b>1,521</b>	<b>5%</b>	
<b>Supplies</b>						
11-452-5310 General Office Supplies	700	700	649	-	0%	
11-452-5312 Janitorial Supplies	400	400	152	-	0%	
11-452-5314 Maintenance Supplies	100	409	400	(309)	-76%	
11-452-5320 Furniture/Fixtures/Equipment	500	988	638	(488)	-49%	
11-452-5340 Uniforms	250	200	-	50	25%	
11-452-5350 Safety Supplies	20	20	-	-	0%	
11-452-5370 Vehicle Fuel	2,000	3,026	3,025	(1,026)	-34%	
11-452-5380 Software	645	1,822	870	(1,177)	-65%	
11-452-5390 Other Supplies	350	100	-	250	250%	
<b>Total Supplies</b>	<b>4,965</b>	<b>7,665</b>	<b>5,734</b>	<b>(2,700)</b>	<b>-35%</b>	
<b>Contractual Services</b>						
11-452-5410 Professional Services	20,000	20,000	17,959	-	0%	
11-452-5420 Attorney Fees	1,000	1,000	790	-	0%	
11-452-5440 Other Services	-	2,194	2,194	(2,194)	-100%	
<b>Total Contractual Services</b>	<b>21,000</b>	<b>23,194</b>	<b>20,943</b>	<b>(2,194)</b>	<b>-9%</b>	
<b>Operating Costs</b>						
11-452-5514 Employee Training	2,000	3,000	2,794	(1,000)	-33%	
11-452-5515 Employee Travel	4,500	5,650	5,638	(1,150)	-20%	
11-452-5520 Postage	1,600	1,600	-	-	0%	
11-452-5521 Telecommunications	1,533	1,631	1,630	(98)	-6%	
11-452-5522 Subscription and Dues	3,500	3,500	2,129	-	0%	
11-452-5523 Insurance Premiums	1,134	1,600	1,590	(466)	-29%	
11-452-5524 Printing/Publishing/Advertising	100	522	521	(422)	-81%	
11-452-5570 Utilities: Electricity	1,200	1,200	1,112	-	0%	
11-452-5571 Utilities: Natural Gas	110	233	232	(123)	-53%	
11-452-5572 Utilities: Water	761	1	-	760	76000%	
11-452-5580 Repairs and Maintenance	100	1,000	999	(900)	-90%	
11-452-5590 Other Operating Costs	17,000	681	680	16,319	2396%	
<b>Total Operating Costs</b>	<b>33,538</b>	<b>20,618</b>	<b>17,325</b>	<b>12,920</b>	<b>63%</b>	
<b>Capital Purchases</b>						
<b>Total Capital Purchases</b>	-	-	-	-	100%	
<b>Total Economic Development Division Expenditures</b>	<b>\$ 160,074</b>	<b>147,198</b>	<b>138,548</b>	<b>12,876</b>	<b>9%</b>	

# Code Enforcement Division

FTE 5.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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:**

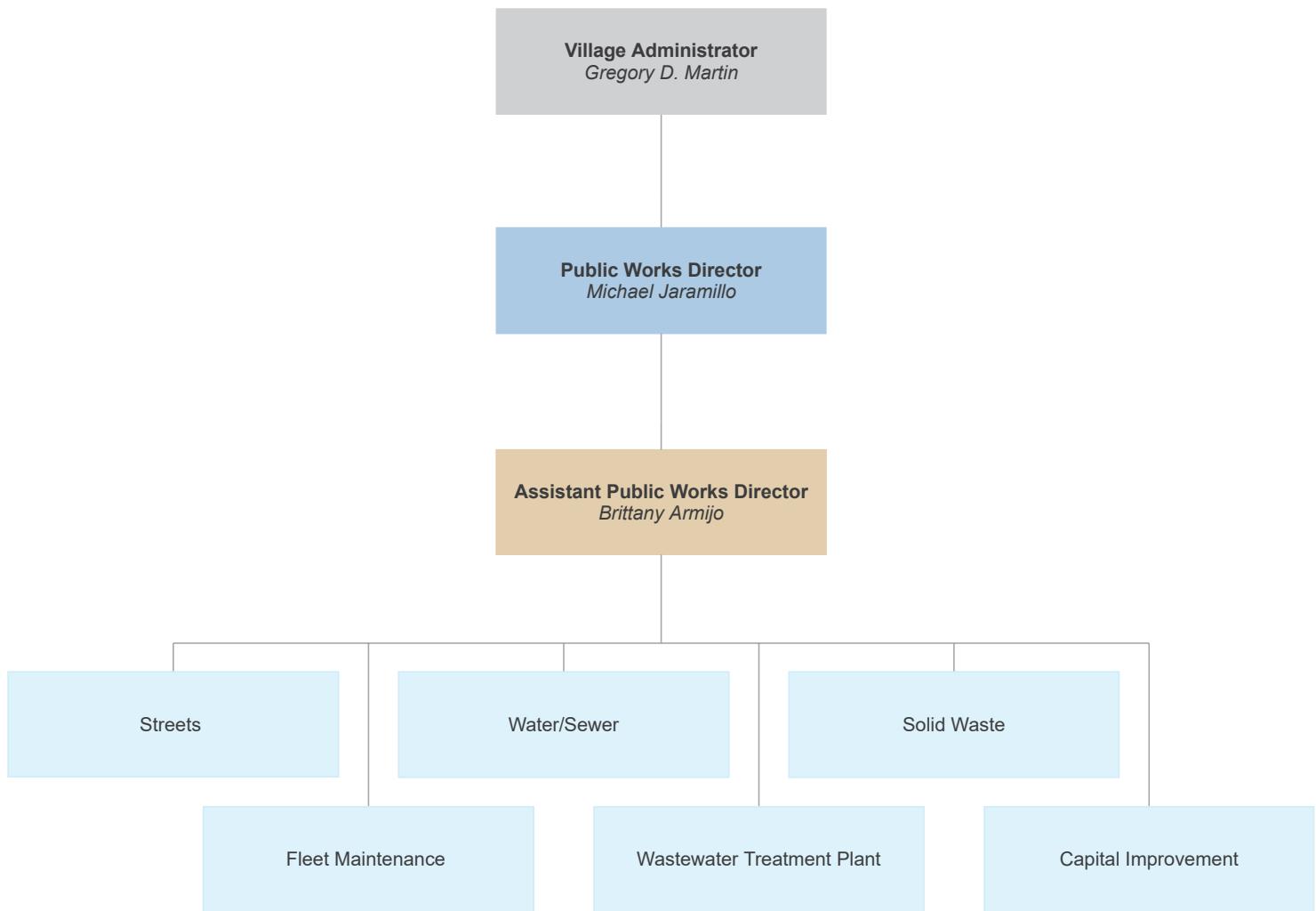
- Enforce the Municipal Code regulations to reflect the vision set forth by the Village Council.
- Review and update nuisance and animal control regulations in order to respond to modern challenges and provide the safest environment for Village residents, including pets and livestock.

STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

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

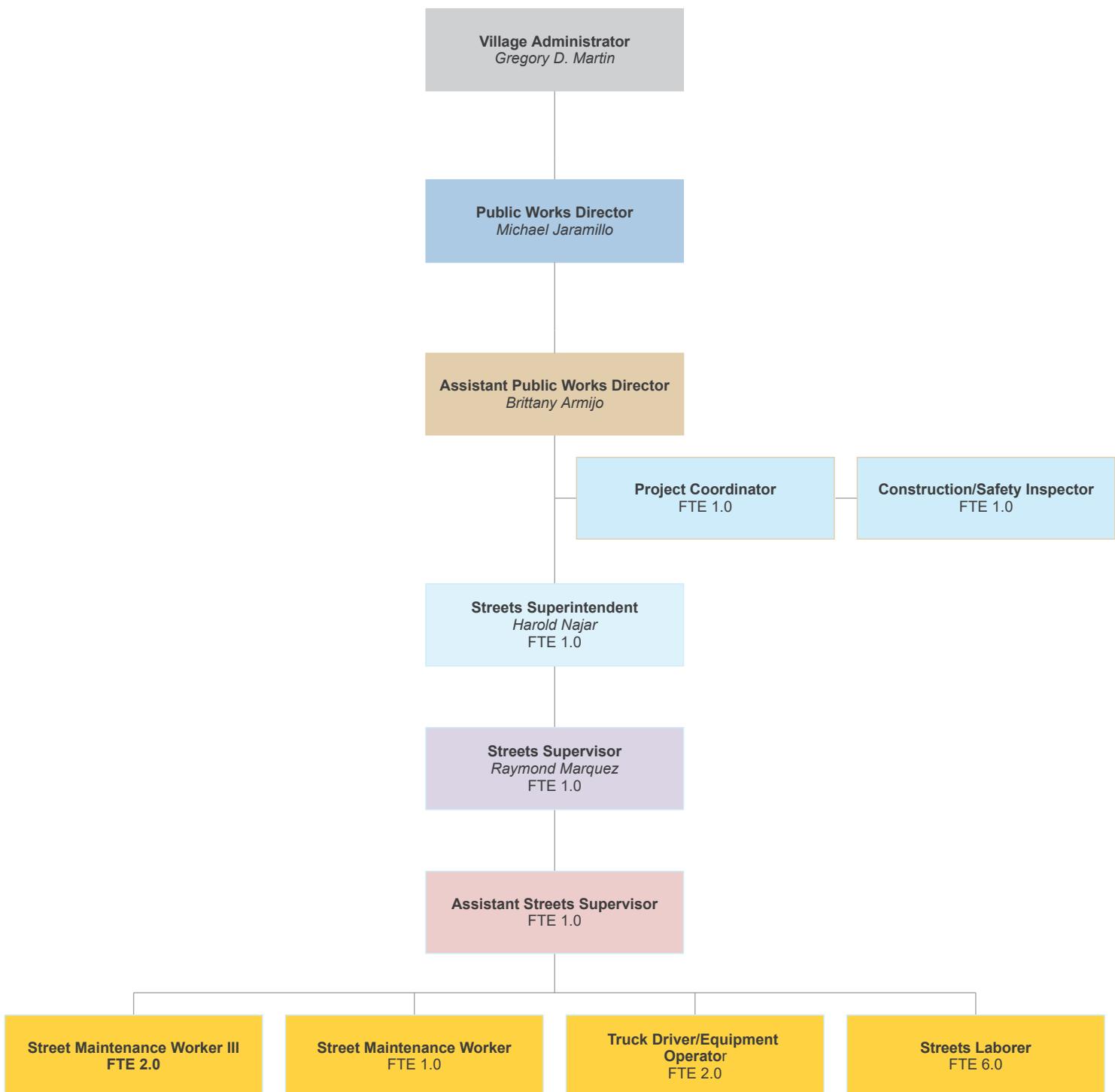
	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>						
11-453-5120 Salaries: Full-Time Positions	\$ 224,450	233,418	210,421	(8,968)	-4%	
<b>Total Salaries and Wages</b>	<b>224,450</b>	<b>233,418</b>	<b>210,421</b>	<b>(8,968)</b>	<b>-4%</b>	
<b>Employee Benefits</b>						
11-453-5210 FICA: Social Security	13,916	14,472	12,595	(556)	-4%	
11-453-5211 FICA: Medicare	3,255	3,385	2,938	(130)	-4%	
11-453-5220 Retirement	47,786	47,734	42,047	52	0%	
11-453-5221 Retiree Health Care	8,978	9,337	6,824	(359)	-4%	
11-453-5230 Health and Medical Premiums	58,422	69,459	53,852	(11,037)	-16%	
11-453-5231 Dental Insurance Premiums	2,182	2,477	2,103	(295)	-12%	
11-453-5232 Life Insurance Premiums	130	130	98	-	0%	
11-453-5233 Disability Insurance Premiums	73	669	668	(596)	-89%	
11-453-5240 Unemployment Compensation	741	771	460	(30)	-4%	
11-453-5250 Workers Compensation Premium	46	46	44	-	0%	
11-453-5290 Other Employee Benefits	360	600	237	(240)	-40%	
<b>Total Employee Benefits</b>	<b>135,889</b>	<b>149,080</b>	<b>121,866</b>	<b>(13,191)</b>	<b>-9%</b>	
<b>Supplies</b>						
11-453-5310 General Office Supplies	700	700	699	-	0%	
11-453-5312 Janitorial Supplies	700	700	329	-	0%	
11-453-5313 Field Supplies	1,300	1,300	-	-	0%	
11-453-5314 Maintenance Supplies	851	1,897	1,803	(1,046)	-55%	
11-453-5320 Furniture/Fixtures/Equipment	17,500	4,927	2,554	12,573	255%	
11-453-5340 Uniforms	5,000	5,000	1,572	-	0%	
11-453-5350 Safety Supplies	730	730	632	-	0%	
11-453-5370 Vehicle Fuel	7,680	7,680	6,096	-	0%	
11-453-5371 Vehicle Tires	2,643	2,644	1,695	(1)	0%	
11-453-5372 Vehicle Lubricants	320	331	331	(11)	-3%	
11-453-5380 Software	3,031	7,851	5,356	(4,820)	-61%	
11-453-5390 Other Supplies	500	300	236	200	67%	
<b>Total Supplies</b>	<b>40,955</b>	<b>34,060</b>	<b>21,303</b>	<b>6,895</b>	<b>20%</b>	
<b>Contractual Services</b>						
11-453-5410 Professional Services	1,500	120	120	1,380	1150%	
11-453-5420 Attorney Fees	1,000	1,000	900	-	0%	
11-453-5440 Other Services	65,000	65,000	47,529	-	0%	
<b>Total Contractual Services</b>	<b>67,500</b>	<b>66,120</b>	<b>48,549</b>	<b>1,380</b>	<b>2%</b>	
<b>Operating Costs</b>						
11-453-5514 Employee Training	3,000	2,949	1,194	51	2%	
11-453-5515 Employee Travel	2,000	1,000	-	1,000	100%	
11-453-5520 Postage	2,250	2,250	-	-	0%	
11-453-5521 Telecommunications	6,300	5,000	3,769	1,300	26%	
11-453-5522 Subscription and Dues	1,000	373	156	627	168%	
11-453-5523 Insurance Premiums	6,849	8,000	7,909	(1,151)	-14%	
11-453-5524 Printing/Publishing/Advertising	900	900	613	-	0%	
11-453-5527 Fleet Maintenance	4,000	-	-	4,000	100%	
11-453-5570 Utilities: Electricity	1,200	1,200	1,113	-	0%	
11-453-5571 Utilities: Natural Gas	110	219	219	(109)	-50%	
11-453-5572 Utilities: Water	761	761	17	-	0%	
11-453-5580 Repairs and Maintenance	2,500	5,708	3,908	(3,208)	-56%	
11-453-5590 Other Operating Costs	50	187	187	(137)	-73%	
<b>Total Operating Costs</b>	<b>30,920</b>	<b>28,547</b>	<b>19,085</b>	<b>2,373</b>	<b>8%</b>	
<b>Capital Purchases</b>						
<b>Total Capital Purchases</b>						100%
<b>Total Code Enforcement Division Expenditures</b>	<b>\$ 499,714</b>	<b>511,225</b>	<b>421,224</b>	<b>(11,511)</b>	<b>-2%</b>	

# Public Works Department



# Streets Division

FTE 16.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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:**

- To improve ADA pedestrian mobility through various sidewalk improvement projects; North Los Lentes Phase I and Gensen Drive.
- Improve traffic lighting timing on NM 6 between Carson Drive and Los Morros Rd. Install new controls, sensors, and communication hardware. Reduce traffic delays and move traffic efficient through shared traffic central computer control systems.
- Advertise, award bid, and complete the construction of the new NM 314 Pedestrian and Bike Trail from Romeroville to Griego Road. To offer alternative modes of transportation within the Village.
- Complete Phase II - LED Streetlight Replacement Project by December 2023. Obtain a PNM rate reduction on the re-lamp of streets lights from high-pressure sodium (HPS) to light-emitting diode (LED) fixtures. All PNM owned streetlights will be replaced by PNM by the required deadline.

**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 streetlights not working within 30 days of Division notification.
- Upgrade street and traffic control signs as per the requirements of the Federal Highway Administration.
- Assist in community emergencies within available resources.
- Assist departments in cost-savings measures through parking lot maintenance, building site renovation, or new construction.
- Utilize Geographic Information System (GIS) technology to verify, document and track infrastructure conditions, in order to support the aesthetics and function of the infrastructure.

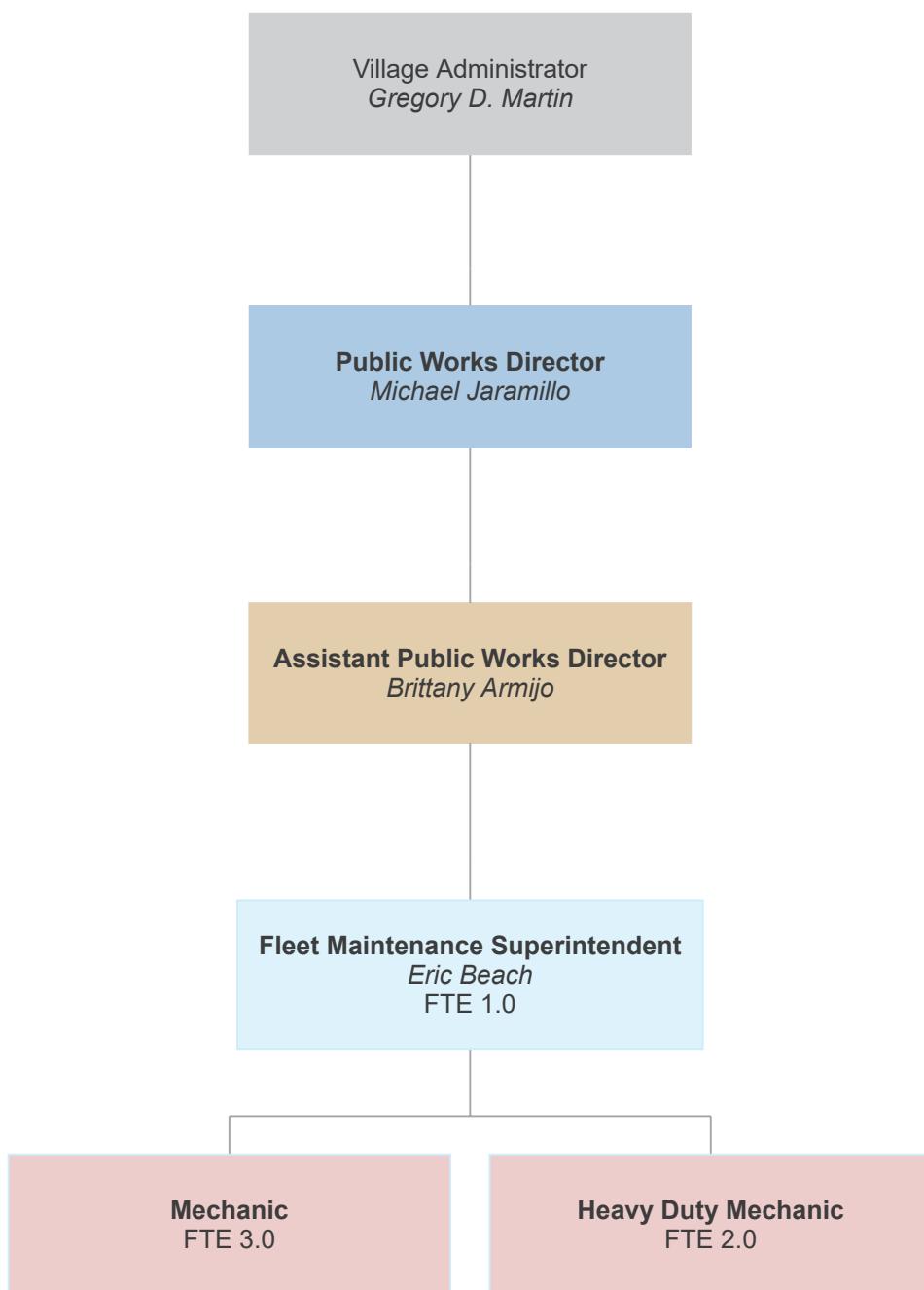
STATE OF NEW MEXICO  
 VILLAGE OF LOS LUNAS  
**Approved Budget**  
 June 30, 2024

**General Fund (11)**  
**Public Works Department**  
**Streets Division (406)**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>						
11-406-5120 Salaries: Full-Time Positions	\$ 645,896	507,458	372,699	138,438	27%	
11-406-5190 Salaries: Overtime	15,000	15,000	7,297	-	0%	
<b>Total Salaries and Wages</b>	<b>660,896</b>	<b>522,458</b>	<b>379,996</b>	<b>138,438</b>	<b>26%</b>	
<b>Employee Benefits</b>						
11-406-5210 FICA: Social Security	35,835	31,463	23,371	4,372	14%	
11-406-5211 FICA: Medicare	8,381	7,359	5,466	1,022	14%	
11-406-5220 Retirement	123,051	103,776	76,981	19,275	19%	
11-406-5221 Retiree Health Care	23,119	20,299	13,164	2,820	14%	
11-406-5230 Health and Medical Premiums	176,435	188,093	88,802	(11,658)	-6%	
11-406-5231 Dental Insurance Premiums	5,684	6,601	2,635	(917)	-14%	
11-406-5232 Life Insurance Premiums	390	364	203	26	7%	
11-406-5233 Disability Insurance Premiums	187	1,168	1,167	(981)	-84%	
11-406-5240 Unemployment Compensation	1,908	1,675	928	233	14%	
11-406-5250 Workers Compensation Premium	138	129	94	9	7%	
11-406-5290 Other Employee Benefits	120	36	36	84	233%	
<b>Total Employee Benefits</b>	<b>375,248</b>	<b>360,963</b>	<b>212,847</b>	<b>14,285</b>	<b>4%</b>	
<b>Supplies</b>						
11-406-5310 General Office Supplies	1,300	1,300	661	-	0%	
11-406-5311 Kitchen Supplies	-	390	389	(390)	-100%	
11-406-5312 Janitorial Supplies	600	800	441	(200)	-25%	
11-406-5313 Field Supplies	-	229	229	(229)	-100%	
11-406-5314 Maintenance Supplies	65,500	337,450	191,629	(271,950)	-81%	
11-406-5320 Furniture/Fixtures/Equipment	14,000	12,185	5,888	1,815	15%	
11-406-5340 Uniforms	8,400	8,400	6,891	-	0%	
11-406-5350 Safety Supplies	6,500	7,801	6,777	(1,301)	-17%	
11-406-5370 Vehicle Fuel	31,000	31,000	30,113	-	0%	
11-406-5371 Vehicle Tires	9,700	9,700	6,078	-	0%	
11-406-5372 Vehicle Lubricants	3,700	3,700	2,089	-	0%	
11-406-5380 Software	38,392	33,390	8,370	5,002	15%	
11-406-5390 Other Supplies	1,782	19,749	1,204	(17,967)	-91%	
<b>Total Supplies</b>	<b>180,874</b>	<b>466,094</b>	<b>260,759</b>	<b>(285,220)</b>	<b>-61%</b>	
<b>Contractual Services</b>						
11-406-5410 Professional Services	125,000	96,600	50,752	28,400	29%	
11-406-5420 Attorney Fees	-	5,474	5,474	(5,474)	-100%	
11-406-5440 Other Services	14,100	4,258	4,257	9,842	231%	
<b>Total Contractual Services</b>	<b>139,100</b>	<b>106,332</b>	<b>60,483</b>	<b>32,768</b>	<b>31%</b>	
<b>Operating Costs</b>						
11-406-5514 Employee Training	13,500	13,500	5,896	-	0%	
11-406-5515 Employee Travel	1,500	1,500	81	-	0%	
11-406-5521 Telecommunications	10,544	7,620	4,541	2,924	38%	
11-406-5523 Insurance Premiums	19,580	33,447	29,618	(13,867)	-41%	
11-406-5524 Printing/Publishing/Advertising	1,000	1,000	371	-	0%	
11-406-5527 Fleet Maintenance	50,000	-	-	50,000	100%	
11-406-5570 Utilities: Electricity	195,000	207,555	207,555	(12,555)	-6%	
11-406-5571 Utilities: Natural Gas	1,500	1,500	1,097	-	0%	
11-406-5572 Utilities: Water	14,000	14,000	8,694	-	0%	
11-406-5580 Repairs and Maintenance	45,000	74,766	61,056	(29,766)	-40%	
11-406-5590 Other Operating Costs	3,500	14,000	12,194	(10,500)	-75%	
<b>Total Operating Costs</b>	<b>355,124</b>	<b>368,928</b>	<b>331,103</b>	<b>(13,804)</b>	<b>-4%</b>	
<b>Capital Purchases</b>						
11-406-5650 Buildings and Structures	377,000	667,285	258,456	(290,285)	-44%	
11-406-5661 Vehicles	90,000	-	-	90,000	100%	
11-406-5670 Machinery and Equipment	-	190,567	190,566	(190,567)	-100%	
11-406-5691 Street Light Replacement	75,590	277,118	209,125	(201,528)	-73%	
11-406-5693 Route 66 Bridge Sign	-	10,712	10,711	(10,712)	-100%	
<b>Total Capital Purchases</b>	<b>542,590</b>	<b>1,145,682</b>	<b>668,858</b>	<b>(603,092)</b>	<b>-53%</b>	
<b>Total Streets Division Expenditures</b>	<b>\$ 2,253,832</b>	<b>2,970,457</b>	<b>1,914,046</b>	<b>(716,625)</b>	<b>-24%</b>	

# Fleet Maintenance Division

FTE 6.0



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

- Hire a new mechanic to support the increased workflow due to the purchase of additional vehicles, equipment, and trailers. Provide timely, effective, and efficient customer service response.
- Support the departments and divisions in paying vendors, suppliers, and maintenance shops on a timely basis. Eliminate additional finance fees for bills past due; remove additional organizational costs.

**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
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>						
11-412-5120 Salaries: Full-Time Positions	\$ 358,985	247,208	245,397	111,777	45%	
11-412-5190 Salaries: Overtime	8,250	8,751	8,751	(501)	-6%	
<b>Total Salaries and Wages</b>	<b>367,235</b>	<b>255,959</b>	<b>254,148</b>	<b>111,276</b>	<b>43%</b>	
<b>Employee Benefits</b>						
11-412-5210 FICA: Social Security	22,258	15,327	15,292	6,931	45%	
11-412-5211 FICA: Medicare	5,206	3,585	3,576	1,621	45%	
11-412-5220 Retirement	76,428	50,789	50,791	25,639	50%	
11-412-5221 Retiree Health Care	14,360	9,889	8,690	4,471	45%	
11-412-5230 Health and Medical Premiums	102,488	72,582	72,008	29,906	41%	
11-412-5231 Dental Insurance Premiums	3,411	2,319	2,318	1,092	47%	
11-412-5232 Life Insurance Premiums	182	130	116	52	40%	
11-412-5233 Disability Insurance Premiums	116	810	810	(694)	-86%	
11-412-5240 Unemployment Compensation	1,185	816	480	369	45%	
11-412-5250 Workers Compensation Premium	65	47	46	18	38%	
11-412-5290 Other Employee Benefits	-	240	200	(240)	-100%	
<b>Total Employee Benefits</b>	<b>225,699</b>	<b>156,534</b>	<b>154,327</b>	<b>69,165</b>	<b>44%</b>	
<b>Supplies</b>						
11-412-5310 General Office Supplies	1,800	1,800	1,539	-	0%	
11-412-5312 Janitorial Supplies	600	1,600	730	(1,000)	-63%	
11-412-5314 Maintenance Supplies	15,000	108,138	41,861	(93,138)	-86%	
11-412-5320 Furniture/Fixtures/Equipment	8,000	10,650	5,212	(2,650)	-25%	
11-412-5340 Uniforms	10,500	10,500	6,559	-	0%	
11-412-5350 Safety Supplies	2,500	2,200	515	300	14%	
11-412-5370 Vehicle Fuel	8,000	255,830	255,830	(247,830)	-97%	
11-412-5371 Vehicle Tires	2,500	22,800	19,915	(20,300)	-89%	
11-412-5372 Vehicle Lubricants	1,000	31,000	4,094	(30,000)	-97%	
11-412-5380 Software	47,540	43,112	14,960	4,428	10%	
11-412-5390 Other Supplies	500	4,000	263	(3,500)	-88%	
<b>Total Supplies</b>	<b>97,940</b>	<b>491,630</b>	<b>351,478</b>	<b>(393,690)</b>	<b>-80%</b>	
<b>Contractual Services</b>						
11-412-5410 Professional Services	2,500	2,993	-	(493)	-16%	
11-412-5440 Other Services	5,500	5,500	3,511	-	0%	
<b>Total Contractual Services</b>	<b>8,000</b>	<b>8,493</b>	<b>3,511</b>	<b>(493)</b>	<b>-6%</b>	
<b>Operating Costs</b>						
11-412-5505 Rio Metro Operations Expense	200,000	-	-	200,000	100%	
11-412-5514 Employee Training	2,000	2,653	1,973	(653)	-25%	
11-412-5515 Employee Travel	6,500	4,200	-	2,300	55%	
11-412-5521 Telecommunications	4,530	4,300	2,749	230	5%	
11-412-5523 Insurance Premiums	8,461	8,701	8,701	(240)	-3%	
11-412-5527 Fleet Maintenance	5,000	-	-	5,000	100%	
11-412-5570 Utilities: Electricity	2,100	2,100	1,454	-	0%	
11-412-5571 Utilities: Natural Gas	5,400	6,601	6,600	(1,201)	-18%	
11-412-5572 Utilities: Water	3,700	3,700	3,606	-	0%	
11-412-5580 Repairs and Maintenance	10,000	56,758	26,243	(46,758)	-82%	
11-412-5590 Other Operating Costs	1,500	5,500	2,530	(4,000)	-73%	
<b>Total Operating Costs</b>	<b>249,191</b>	<b>94,513</b>	<b>53,856</b>	<b>154,678</b>	<b>164%</b>	
<b>Capital Purchases</b>						
11-412-5661 Vehicles	45,000	-	-	45,000	100%	
11-412-5670 Machinery and Equipment	10,000	-	-	10,000	100%	
<b>Total Capital Purchases</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>55,000</b>	<b>100%</b>	
<b>Total Fleet Maintenance Division Expenditures</b>	<b>\$ 1,003,065</b>	<b>1,007,129</b>	<b>817,320</b>	<b>(4,064)</b>	<b>0%</b>	

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**General Fund (11)**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
<b>Total General Fund Expenditures</b>	<b>\$ 30,054,118</b>	<b>32,217,768</b>	<b>18,804,250</b>	<b>(2,163,650)</b>	<b>-7%</b>	
<b>Transfers In/Out</b>						
11-348-3080 Transfer From Water/Sewer Fund	181,000	-	-	181,000	100%	
11-492-6031 Transfer to Sports Complex	(400,000)	(400,000)	(400,000)	-	0%	
11-492-6070 Transfer to Water/Sewer Fund	(1,600,000)	(6,102,264)	(6,102,264)	4,502,264	-74%	
11-492-6034 Transfer to Infrast. Fund	(169,600)	(1,167,000)	(1,167,000)	997,400	-85%	
11-492-6033 Transfer to DF Park	-	(1,400,000)	(1,400,000)	1,400,000	-100%	
11-492-6050 Transfer to I-25 Fund	(5,000,000)	-	-	(5,000,000)	100%	
<b>Total Transfers In/Out</b>	<b>(6,988,600)</b>	<b>(9,069,264)</b>	<b>(9,069,264)</b>	<b>2,080,664</b>	<b>-23%</b>	
<b>Net Change in Fund Balance</b>	<b>\$ (6,024,280)</b>	<b>(5,511,263)</b>	<b>15,166,489</b>	<b>(513,017)</b>	<b>-30%</b>	

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### **Infrastructure Fund**

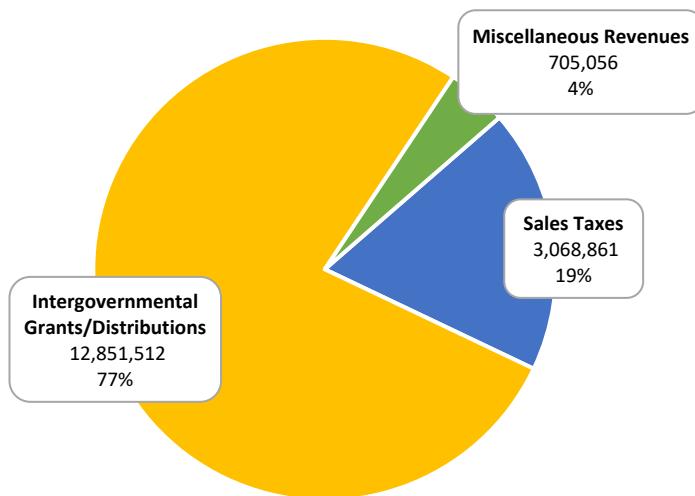
The infrastructure fund is used to track infrastructure gross receipts tax revenues, intergovernmental grants received to help to help pay for numerous infrastructure projects, and expenditures to repair and replace sanitary sewer lines, storm sewers and other drainage improvements, streets, alleys and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

#### **Infrastructure Fund Revenues**

The infrastructure fund's budgeted revenues are projected to be \$16,625,429 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 96% of the infrastructure funds' revenues.

#### **Infrastructure Fund Revenues**

*(Budgeted Amounts)*

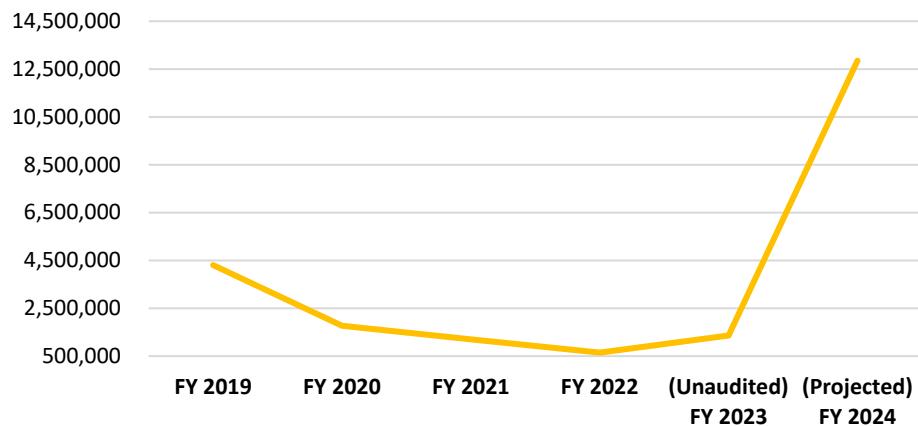


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**Intergovernmental Grants/Distributions**

The projected intergovernmental grants revenue in the infrastructure fund is estimated to be \$12,851,512. Historical intergovernmental grants along with projected revenues for FY 2024, is presented below:

**Intergovernmental Grants/Distributions**  
*Infrastructure Fund*

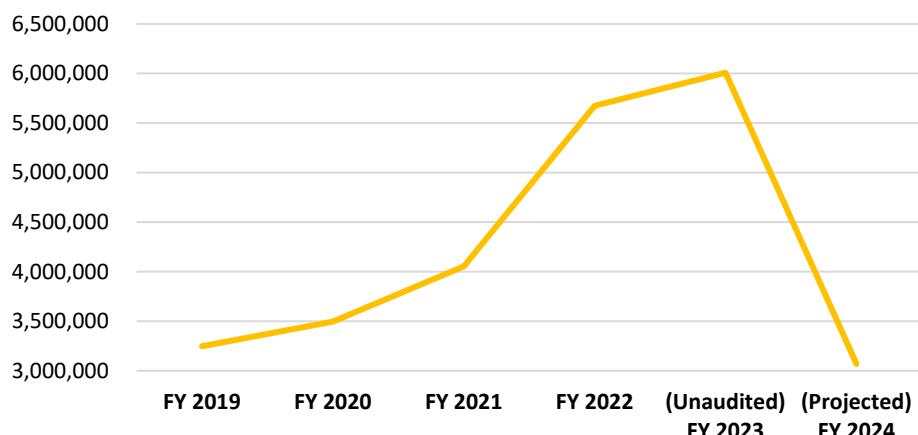


**Sales Taxes**

The projected sales tax revenue in the infrastructure fund is estimated to be \$3,068,861. Historical sales taxes along with projected revenues for FY 2024, is presented below:

**Gross Receipts Taxes**

*Infrastructure Fund*

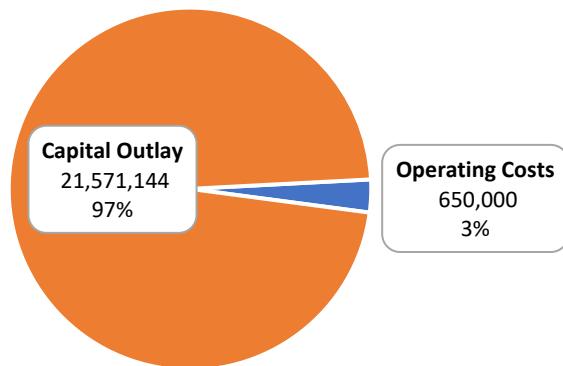


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**Infrastructure Fund Expenditures**

The infrastructure fund's budgeted expenditures have been projected to be \$22,221,144 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 97% of the infrastructure fund's expenditures.

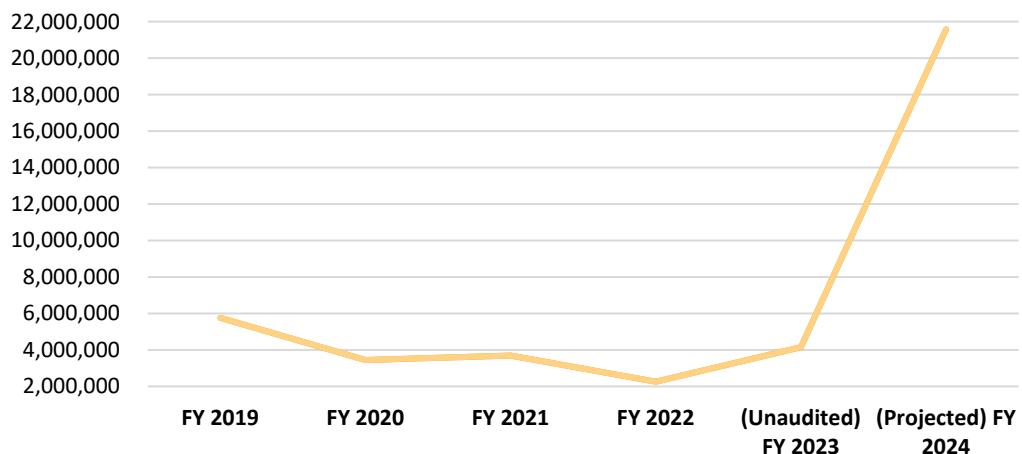
**Infrastructure Fund Expenditures**  
*(Budgeted Amounts)*



**Capital Outlay**

The projected capital outlay expenditures in the infrastructure fund is estimated to be \$21,571,144. The historical capital outlay expenditures, along with projected expenditures for FY 2024, is presented below:

**Capital Outlay**  
*Infrastructure Fund*



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Infrastructure Fund (25)  
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Sales Taxes</b>						
25-320-4143	Gross Receipts Taxes: Infrastructure	\$ 2,087,583	2,020,655	3,095,848	66,928	3%
25-320-4144	Gross Receipts Taxes: Infrastructure	1,045,213	1,011,702	3,091,007	33,511	3%
25-406-5516	Gross Receipt Taxes: Admin Fee	(63,935)	(61,883)	(178,942)	(2,052)	3%
<b>Total Sales Taxes</b>		<b>3,068,861</b>	<b>2,970,474</b>	<b>6,007,913</b>	<b>98,387</b>	<b>3%</b>
<b>Intergovernmental Grants/Distributions</b>						
25-305-4140	Highway Co-Op	-	180,000	90,000	(180,000)	-100%
25-321-4005	NMDOT MAP South Los Lentes	-	395,229	-	(395,229)	-100%
25-321-4006	NMDOT NM 314 Bike/Pedes Improv	3,091,021	1,829,120	50,732	1,261,901	69%
25-321-4007	NMDOT TIP NM314 Bike/Ped James	-	53,849	53,849	(53,849)	-100%
25-321-4008	NMDOT NM6 Sand Sage ADA Improv	375,000	-	-	375,000	100%
25-321-4009	NMDOT MAP - Phase II NM263 Imp	508,800	-	-	508,800	100%
25-322-4001	NMDOT NM 6 Trail	440,000	440,016	-	(16)	0%
25-323-4005	NMDOT STPE NM 314 Ped Improv	-	(18)	(18)	18	-100%
25-323-4006	COOP Pavement Rehab/Improv.	180,000	-	-	180,000	100%
25-323-4010	NMDOT TIP I-25 Beautification	4,355	460,000	699,594	(455,645)	-99%
25-323-4011	NMDOT TIP S. Los Lentes Aspen	1,019,537	1,020,007	395,699	(470)	0%
25-323-4012	NMDOT LGTPF Castillo Street	570,000	570,000	-	-	0%
25-323-4013	NMDOT LGTPF Gensen Drive	475,000	475,000	-	-	0%
25-323-4014	NMDOT LGTPF Carson Drive	1,282,500	1,282,500	-	-	0%
25-323-4015	NMDOT LGTPF Lambros Drive	522,500	522,500	-	-	0%
25-323-4016	NMDOT LGTPF N. Los Lentes Road	570,000	570,000	-	-	0%
25-323-4017	NM263 & NM6 Intersection Improv	250,000	-	-	250,000	100%
25-323-4018	NMDOT NM6 Sun Ranch Intersect	950,000	-	-	950,000	100%
25-323-4019	NMDOT Sound Barrier Wall Jubil	750,000	-	-	750,000	100%
25-347-4146	NMDOT TIP NM6 & I-25 Op Improv	1,862,799	-	69,654	1,862,799	100%
<b>Total Intergovernmental Grants/Distributions</b>		<b>12,851,512</b>	<b>7,798,203</b>	<b>1,359,510</b>	<b>5,053,309</b>	<b>65%</b>
<b>Miscellaneous Revenues</b>						
25-370-4126	Insurance Recoveries	30,000	10,000	3,300	20,000	200%
25-323-4007	NM 6 Traffic Mitigation	675,056	675,056	609,406	-	0%
<b>Total Miscellaneous Revenues</b>		<b>705,056</b>	<b>685,056</b>	<b>612,706</b>	<b>20,000</b>	<b>3%</b>
<b>Total Infrastructure Fund Revenues</b>		<b>16,625,429</b>	<b>11,453,733</b>	<b>7,980,129</b>	<b>5,171,696</b>	<b>45%</b>
<b>Operating Costs</b>						
25-406-5580	Repairs and Maintenance	650,000	900,000	534,549	(250,000)	-28%
<b>Total Operating Costs</b>		<b>650,000</b>	<b>900,000</b>	<b>534,549</b>	<b>(250,000)</b>	<b>-28%</b>
<b>Capital Purchases</b>						
25-406-5602	Hwy Co-Op Maestas/Castillo Dr	240,000	-	-	240,000	100%
25-406-5603	Hwy MAP Entrada Rd	-	195,658	198,056	(195,658)	-100%
25-406-5605	Edeal Intersection	950,000	232,373	-	717,627	309%
25-406-5612	Parking Lot/Drainage Improveme	150,000	338,486	338,486	(188,486)	-56%
25-406-5620	MRA Infra Dev: SODA Property	-	125,000	3,036	(125,000)	-100%
25-406-5621	MRA Infra Dev Mireles Property	750,000	350,000	15,187	400,000	114%
25-406-5622	NM 6 & I-25 Operational Improv	3,347,242	1,167,000	178,736	2,180,242	187%
25-406-5628	COOP Pavement Rehab/Improv.	240,000	240,000	22,506	-	0%
25-406-5633	NMDOT MAP - Phase II NM263 Imp	678,400	-	-	678,400	100%
25-406-5635	NMDOT NM6 Sun Ranch Intersect	950,000	-	-	950,000	100%
25-406-5636	NMDOT Sound Barrier Wall Jubil	750,000	-	-	750,000	100%
25-406-5637	NMDOT NM6 Sand Sage ADA Improv	375,000	-	-	375,000	100%
25-406-5641	Right of Way Improvements	335,000	84,471	80,036	250,529	297%
25-406-5652	Local Street Improvements	1,078,000	1,000,000	1,319,718	78,000	8%
25-406-5657	NM 6 Traffic Mitigation	200,000	675,056	375,819	(475,056)	-70%
25-406-5658	Highway MAP S. Los Lentes	494,103	526,972	38,741	(32,869)	-6%
25-406-5659	NM263 & NM6 Intersection Improv	900,000	-	-	900,000	100%
25-406-5661	NMDOT NM 6 Trail/Sun Ranch Rd	497,812	515,000	806,045	(17,188)	-3%
25-406-5663	NMDOT N NM 314 Bike/Pedes Imp	4,097,977	2,340,824	57,653	1,757,153	75%
25-406-5669	Los Lentes SE/TC Bike Path	275,000	275,000	8,146	-	0%
25-406-5679	NMDOT TIP S Los Lentes to Morris	1,297,802	1,300,000	9,144	(2,198)	0%
25-406-5684	NMDOT TIP I-25 Soil Mitigation	-	479,012	487,993	(479,012)	-100%
25-406-5690	Carson Park Phase II	500,000	500,000	-	-	0%
25-406-5691	NMDOT LGTPF Castillo Street	589,353	600,000	26,567	(10,647)	-2%
25-406-5692	NMDOT LGTPF Gensen Drive	489,265	500,000	31,906	(10,735)	-2%
25-406-5693	NMDOT LGTPF Carson Drive	1,340,186	1,350,000	32,474	(9,814)	-1%
25-406-5694	NMDOT LGTPF Lambros Loop	480,834	550,000	69,166	(69,166)	-13%
25-406-5695	NMDOT LGTPF N. Los Lentes Road	565,170	600,000	45,444	(34,830)	-6%
<b>Total Capital Purchases</b>		<b>21,571,144</b>	<b>13,944,852</b>	<b>4,144,859</b>	<b>7,626,292</b>	<b>55%</b>
<b>Total Infrastructure Fund Expenditures</b>		<b>\$ 22,221,144</b>	<b>14,844,852</b>	<b>4,679,408</b>	<b>7,376,292</b>	<b>50%</b>

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**Infrastructure Fund (25) - (Continued)**  
**Special Revenue Fund**

**Transfers In/Out**  
 25-348-6020 Transfer from General Fund  
 25-492-6010 Transfer to 2016 GRT Bond Fund  
**Total Transfers In/Out**  
**Net Change in Fund Balance**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	-	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
June 30, 2024						
	169,600	1,167,000	1,167,000	(997,400)	-85%	
	(256,470)	(255,820)	(255,820)	(650)	0%	
<b>(86,870)</b>	<b>911,180</b>	<b>911,180</b>	<b>(998,050)</b>	<b>-110%</b>		
<b>(5,682,585)</b>	<b>(2,479,939)</b>	<b>4,211,901</b>	<b>(3,202,646)</b>	<b>129%</b>		

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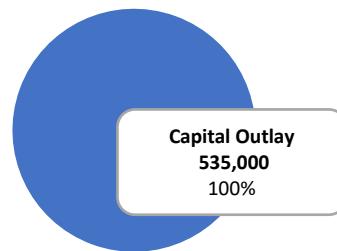
**Daniel Fernandez Park Improvements Fund**

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

**Daniel Fernandez Park Improvement Fund Expenditures**

The Daniel Fernandez Park Improvements fund's budgeted expenditures have been projected to be \$535,000. 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 2024, is presented below:

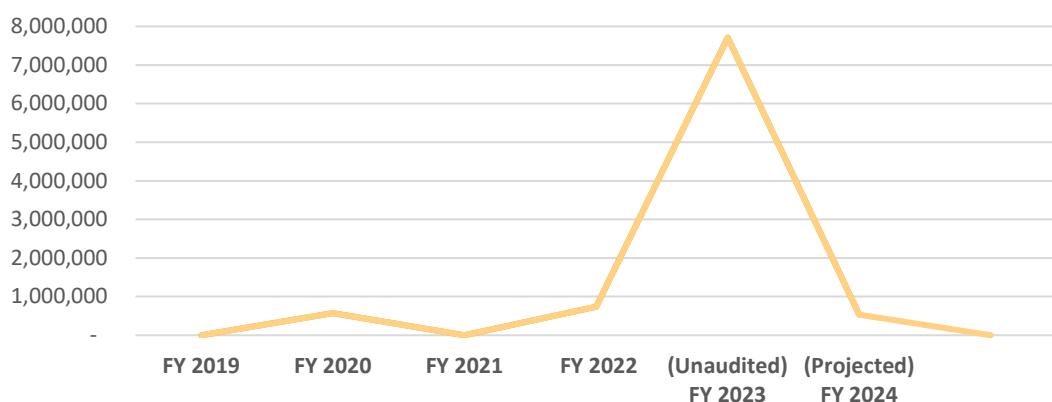
**Expenditures**  
*Daniel Fernandez Park Improvements Fund*



**Capital Outlay**

Daniel Fernandez Park Improvements fund capital outlay expenditures are estimated to be \$535,000. The historical capital outlay expenditures trend along with the projected expenditures for FY 2024, 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
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Revenues</b>						
Intergovernmental Grants/Distributions	\$ 535,000	-	-	535,000	#DIV/0!	
<b>Total Revenues</b>	<b>\$ 535,000</b>	<b>-</b>	<b>-</b>	<b>535,000</b>	<b>#DIV/0!</b>	
<b>Expenditures</b>						
Capital Outlay	\$ 535,000	7,621,708	5,585,392	(7,086,708)	-93%	
<b>Total Expenditures</b>	<b>\$ 535,000</b>	<b>7,621,708</b>	<b>5,585,392</b>	<b>(7,086,708)</b>	<b>-93%</b>	
<b>Transfers</b>						
Transfers In	\$ -	1,400,000	1,400,000	(1,400,000)	-100%	
<b>Total Transfers</b>	<b>\$ -</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>(1,400,000)</b>	<b>-100%</b>	
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>(6,221,708)</b>	<b>(4,185,392)</b>	<b>6,221,708</b>	<b>-100%</b>	

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## **I-25 Interchange Fund**

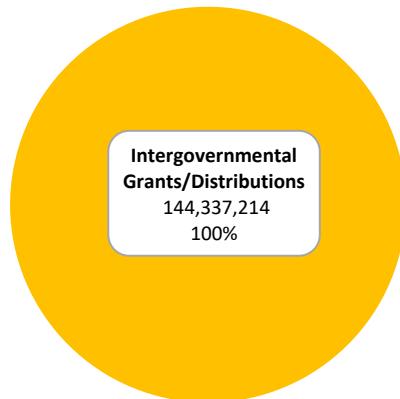
The I-25 interchange fund is used to track specific revenues and expenditures related to construction/improvements made to a new I-25 interchange in Los Lunas and a new East/West Corridor (Los Lunas Boulevard).

### **I-25 Interchange Fund Revenues**

The I-25 interchange fund's budgeted revenues are projected to be \$144,337,214 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 Capital Projects Fund Revenues**

*(Budgeted Amounts)*



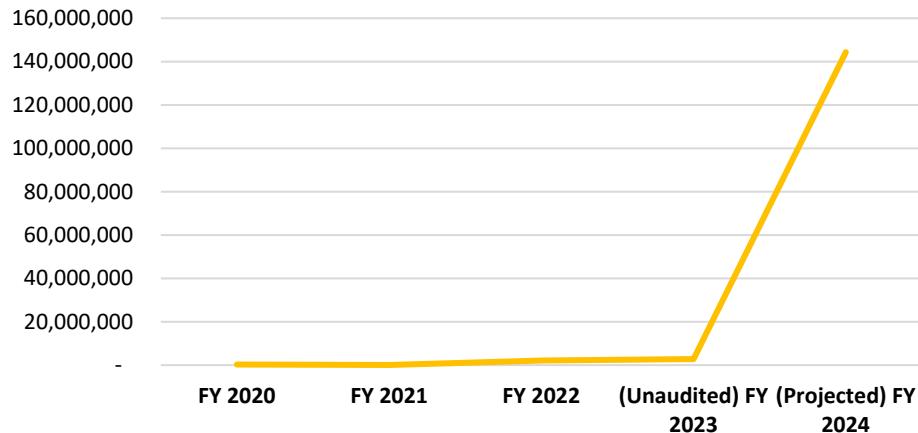
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**Intergovernmental Grants/Distributions**

The projected intergovernmental grants/distributions revenue in the I-25 interchange fund is estimated to be \$144,337,214. Historical intergovernmental grants/distributions along with the projected revenues for FY 2024, are presented below:

**Intergovernmental Grants/Distributions**

*I-25 Interchange Capital Projects Fund*

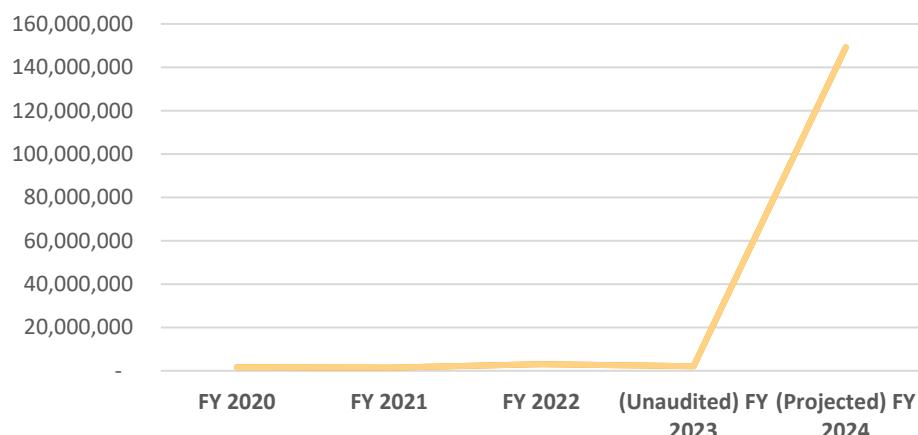


**I-25 Interchange Fund Expenditures**

The I-25 interchange fund's budgeted expenditures have been projected to be \$149,183,053 and is comprised solely of capital outlay. The historical capital outlay expenditures along with the projected expenditures for FY 2024, is presented below:

**Capital Outlay**

*I-25 Interchange Capital Projects Fund*



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**I-25 Interchange Fund Summary**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Revenues</b>						
Intergovernmental Grants/Distributions	\$ 144,337,214	9,500,000	2,820,451	134,837,214		1419%
<b>Total Revenues</b>	<b>\$ 144,337,214</b>	<b>9,500,000</b>	<b>2,820,451</b>	<b>134,837,214</b>		<b>1419%</b>
<b>Expenditures</b>						
Capital Outlay	\$ 149,183,053	9,543,522	1,643,027	139,639,531		1463%
<b>Total Expenditures</b>	<b>\$ 149,183,053</b>	<b>9,543,522</b>	<b>1,643,027</b>	<b>139,639,531</b>		<b>1463%</b>
<b>Transfers</b>						
Transfers In	\$ 5,000,000	-	-	5,000,000		#DIV/0!
<b>Total Transfers</b>	<b>\$ 5,000,000</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>		<b>#DIV/0!</b>
<b>Net Change in Fund Balance</b>	<b>\$ 154,161</b>	<b>(43,522)</b>	<b>1,177,424</b>	<b>197,683</b>		<b>-454%</b>

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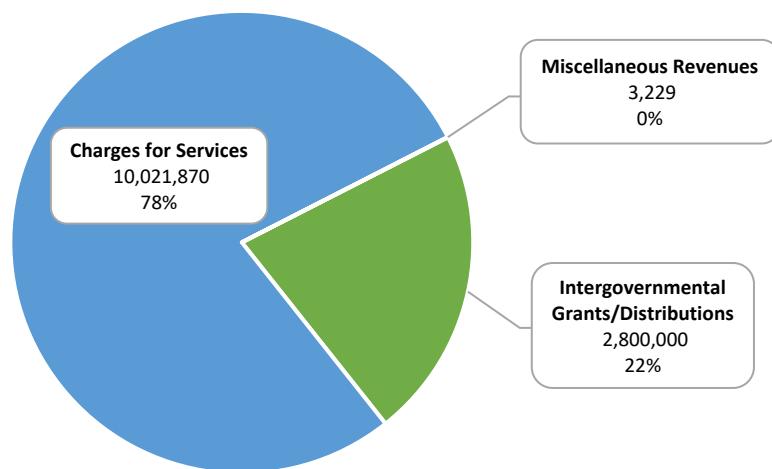
**Water/Sewer Fund**

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

**Water/Sewer Fund Revenues**

The water/sewer fund's budgeted revenues are projected to be \$12,825,099 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.

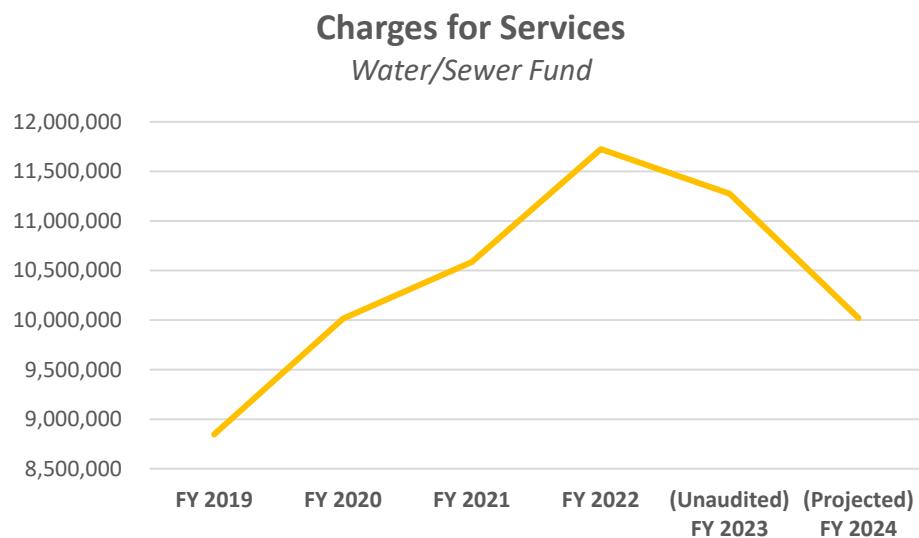
**Water/Sewer Fund Revenues  
(Budgeted Amounts)**



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**Charges for Services Revenue**

The projected charges for services revenue in the water/sewer fund is estimated to be \$10,021,870. Historical charges for services revenue along with the projected revenues for FY 2024 is presented below:

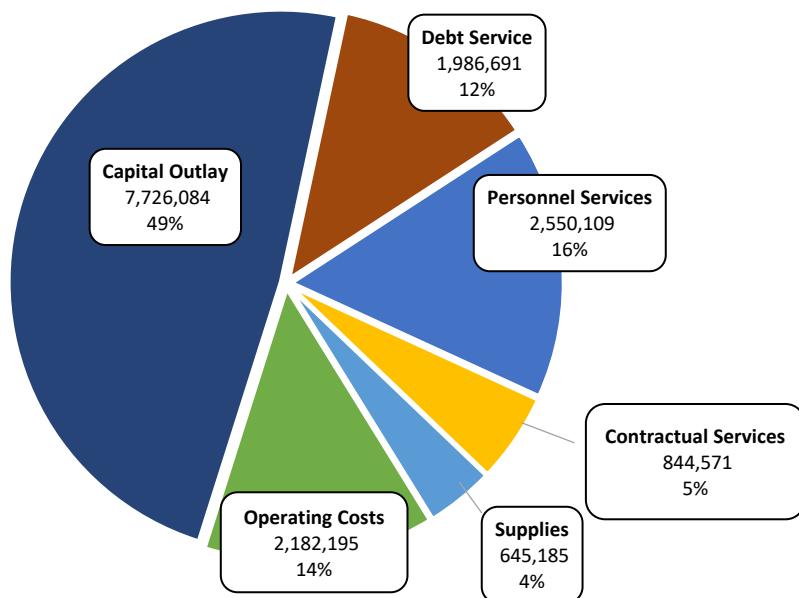


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**Water/Sewer Fund Expenditures**

The water/sewer fund's budgeted expenditures are projected to be \$15,934,835 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 75% of the water/sewer fund's expenditures.

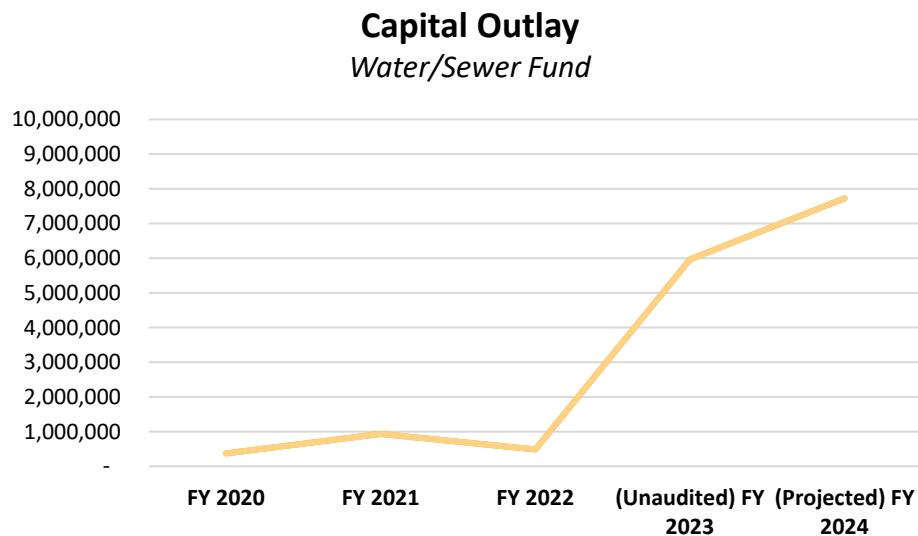
**Water/Sewer Fund Expenditures  
(Budgeted Amounts)**



**STATE OF NEW MEXICO  
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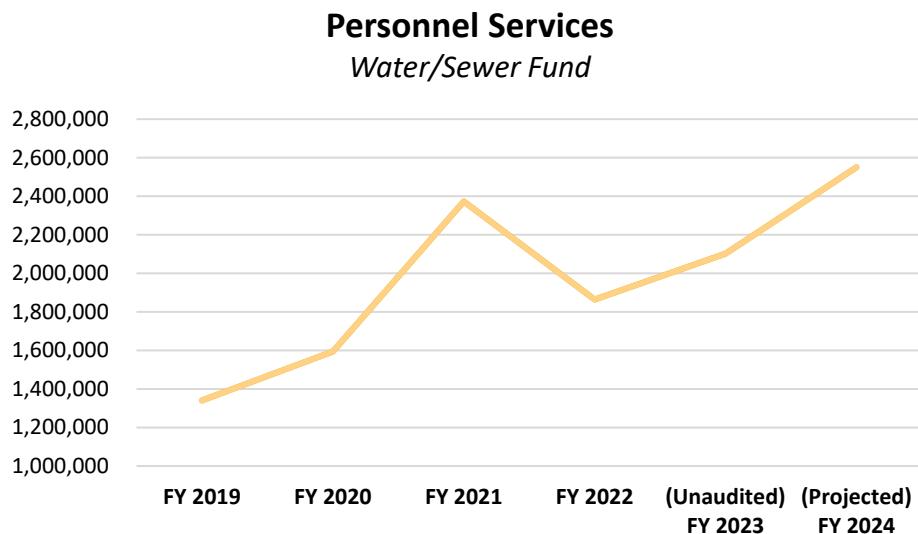
**Capital Outlay**

The projected capital outlay expenditures in the water/sewer fund are estimated to be \$7,726,084. The historical capital outlay expenditures along with the projected expenditures for FY 2024, is presented below:



**Personnel Services**

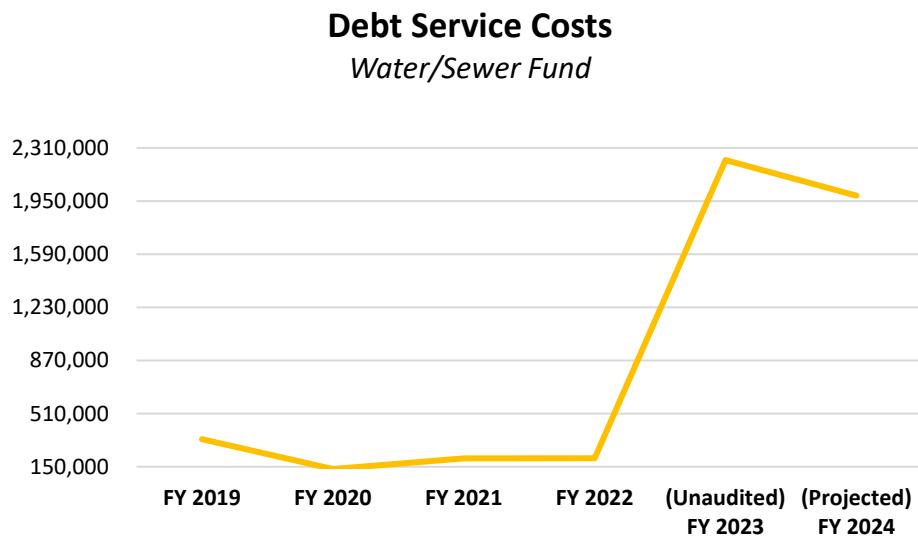
The projected personnel services expenditures in the water/sewer fund are estimated to be \$2,550,109. The historical personnel services expenditures along, with the projected expenditures for FY 2024, is presented below:



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**Debt Services**

The projected debt services expenditures in the water/sewer fund are estimated to be \$1,986,691. The historical debt services expenditures along, with the projected expenditures for FY 2024, is presented below:



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**Water/Sewer Fund Summary**

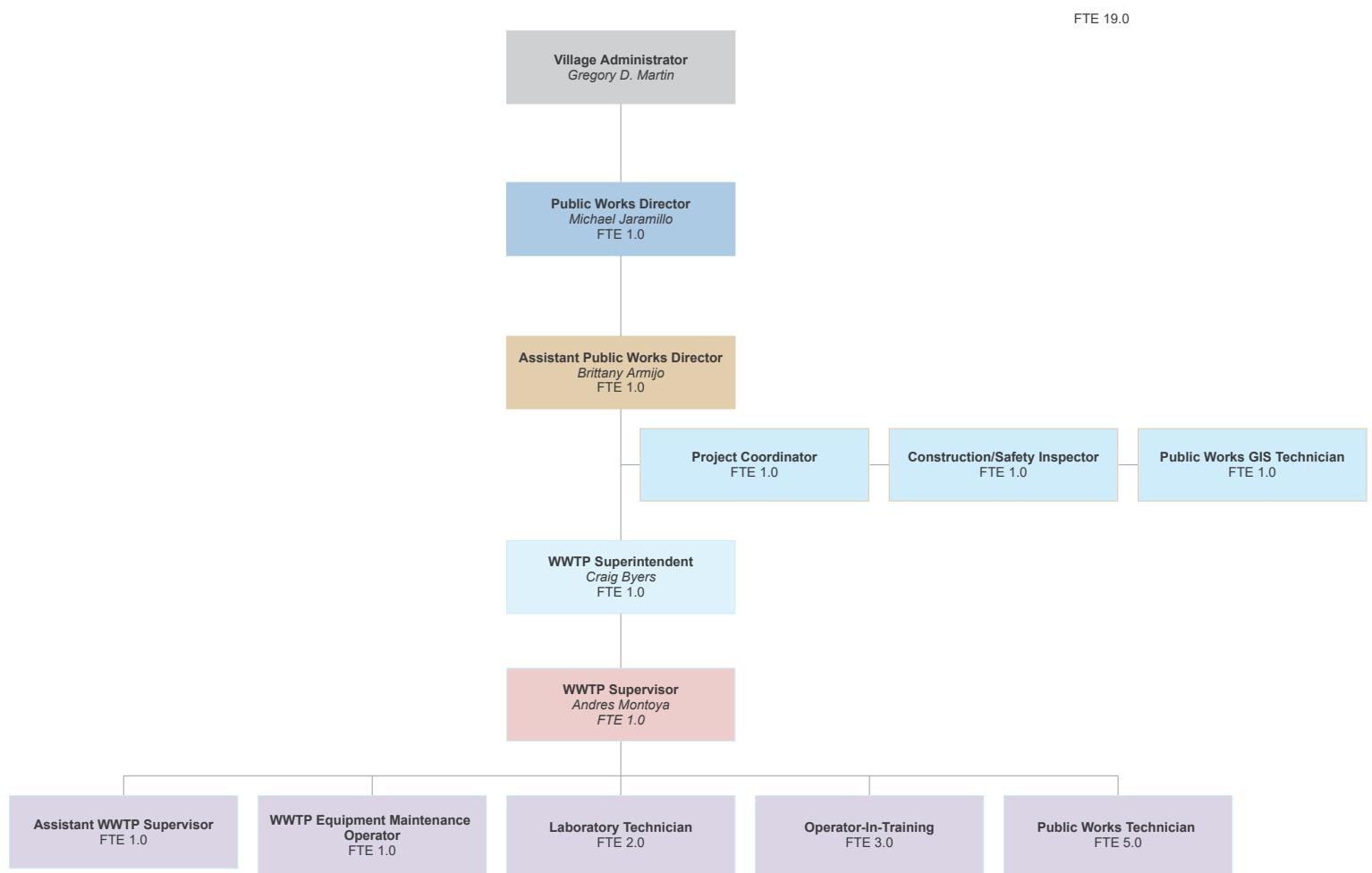
	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>Proposed</b> <b>June 30, 2024</b>	<b>Approved</b> <b>June 30, 2023</b>	<b>June 30, 2023</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>	
<b>Revenues</b>						
Intergovernmental Grants/Distributions	\$ 2,800,000	2,800,000	-	-	-	0%
Charges for Services	10,021,870	11,435,557	11,175,971	(1,413,687)	-12%	
Investment Earnings	3,229	1,716	8,604	1,513	88%	
Miscellaneous Revenues	-	100,000	524,346	(100,000)	-100%	
<b>Total Revenues</b>	<b>\$ 12,825,099</b>	<b>14,337,273</b>	<b>11,708,921</b>	<b>(1,512,174)</b>	<b>-11%</b>	
<b>Expenditures</b>						
Salaries and Wages	\$ 1,595,304	1,565,716	1,393,244	29,588	2%	
Employee Benefits	954,805	963,665	735,791	(8,860)	-1%	
Supplies	645,185	1,109,613	849,370	(464,428)	-42%	
Contractual Services	844,571	1,123,973	1,098,651	(279,402)	-25%	
Operating Costs	2,182,195	2,417,456	2,280,250	(235,261)	-10%	
Capital Outlay	7,726,084	9,588,939	6,382,259	(1,862,855)	-19%	
Debt Service	1,986,691	1,924,409	2,227,657	62,282	3%	
<b>Total Expenditures</b>	<b>\$ 15,934,835</b>	<b>18,693,771</b>	<b>14,967,222</b>	<b>(2,758,936)</b>	<b>-15%</b>	
<b>Transfers</b>						
Transfer In	\$ 1,600,000	6,102,264	6,102,264	(4,502,264)	-74%	
Transfers Out	(364,064)	(183,064)	(183,064)	-	0%	
<b>Total Transfers</b>	<b>\$ 1,235,936</b>	<b>5,919,200</b>	<b>5,919,200</b>	<b>(4,502,264)</b>	<b>-76%</b>	
<b>Net Change in Fund Balance</b>	<b>\$ (1,873,800)</b>	<b>1,562,702</b>	<b>2,660,899</b>	<b>(3,255,502)</b>	<b>-208%</b>	

STATE OF NEW MEXICO  
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**Water/Sewer Fund (41)**  
**Schedule of Revenues**

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		June 30, 2024	June 30, 2023				
<b>Intergovernmental Grants/Distributions</b>							
41-344-4009	Legislative Appropriation	-	-	-	-	-	100%
41-356-4008	EASTSIDE WATER LINE PROJ LOAN	-	-	-	-	-	100%
41-356-4009	Legislative Appropriation: Rail Park	\$ 1,500,000	1,500,000	-	-	-	0%
41-387-4009	Legislative Appropriation: Rail Park	-	-	-	-	-	100%
41-388-4009	Legislative Appropriation: Rail Park	-	-	-	-	-	100%
41-389-4009	Central NM Rail Park EDA Grant	1,300,000	1,300,000	-	-	-	0%
41-389-4010	N Waterline Rvr Crossing Grant	-	-	-	-	-	100%
<b>Total Intergovernmental Grants/Distributions</b>		<b>2,800,000</b>	<b>2,800,000</b>	-	-	-	<b>0%</b>
<b>Charges for Services</b>							
41-351-4010	Sewer Sales	3,790,000	4,157,955	4,157,955	(367,955)	-9%	
41-351-4020	Sewer Connection Fees	25,000	36,600	28,200	(11,600)	-32%	
41-351-4030	Sewer Penalties	36,000	36,000	39,959	-	0%	
41-351-4080	Sewer Impact Fees	202,570	516,000	355,721	(313,430)	-61%	
41-352-4010	Water Sales	5,100,000	5,481,148	5,483,393	(381,148)	-7%	
41-352-4020	Water Connection Fees	73,000	121,825	112,255	(48,825)	-40%	
41-352-4025	Water Rights Income	100,000	146,352	50,377	(46,352)	-32%	
41-352-4030	Water Penalties	54,000	50,400	64,102	3,600	7%	
41-352-4050	NSF Check Charge	6,300	6,300	7,317	-	0%	
41-352-4080	Water Impact Fees	130,000	372,000	389,956	(242,000)	-65%	
41-352-4156	Water Dispenser Fees	1,000	1,000	619	-	0%	
41-352-4157	Effluent Dispenser Fees	4,000	1,962	1,962	2,038	104%	
41-353-4010	Gross Receipts Tax	500,000	508,015	484,155	(8,015)	-2%	
41-370-4011	Other Charges for Services	-	-	-	-	-	100%
<b>Total Charges for Services</b>		<b>10,021,870</b>	<b>11,435,557</b>	<b>11,175,971</b>	<b>(1,413,687)</b>	<b>-12%</b>	
<b>Investment Earnings</b>							
41-306-4060	Interest Income	3,200	1,680	8,501	1,520	90%	
41-306-4062	Interest Income: Meter Deposit	29	36	103	(7)	-19%	
<b>Total Investment Earnings</b>		<b>3,229</b>	<b>1,716</b>	<b>8,604</b>	<b>1,513</b>	<b>88%</b>	
<b>Miscellaneous Revenues</b>							
41-356-4070	Proceeds from Long Term Debt	-	100,000	-	(100,000)	-100%	
41-356-4050	Proceeds from LTD: 5130-DW	-	-	5,444	-	100%	
41-370-4010	Miscellaneous Revenue	-	-	470,582	-	100%	
41-370-4014	Proceeds from Fixed Assets	-	-	-	-	100%	
41-370-4090	Water Tank Championship Projec	-	-	-	-	100%	
41-370-4126	Insurance Recoveries	-	-	48,320	-	100%	
<b>Total Miscellaneous Revenues</b>		<b>-</b>	<b>100,000</b>	<b>524,346</b>	<b>(100,000)</b>	<b>-100%</b>	
<b>Total Water/Sewer Fund Revenues</b>		<b>\$ 12,825,099</b>	<b>14,337,273</b>	<b>11,708,921</b>	<b>(1,512,174)</b>	<b>-11%</b>	

# Wastewater Treatment Plant Division



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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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 one (1) more of the 23 sewer lift stations; staff is working to complete one (1) in FY 2023. 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.
- Purchase new Vac Truck and Crane Truck. 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
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		June 30, 2024	June 30, 2023	June 30, 2023	June 30, 2023		
<b>Salaries and Wages</b>							
41-421-5120	Salaries: Full-Time Positions	\$ 913,807	906,034	737,729	7,773	1%	
41-421-5180	Salaries: Other Wages	-	3,100	1,338	(3,100)	-100%	
41-421-5190	Salaries: Overtime	36,000	38,594	38,594	(2,594)	-7%	
<b>Total Salaries and Wages</b>		<b>949,807</b>	<b>947,728</b>	<b>777,661</b>	<b>2,079</b>	<b>0%</b>	
<b>Employee Benefits</b>							
41-421-5210	FICA: Social Security	60,517	56,335	46,259	4,182	7%	
41-421-5211	FICA: Medicare	14,154	13,176	10,816	978	7%	
41-421-5220	Retirement	207,807	185,815	148,832	21,992	12%	
41-421-5221	Retiree Health Care	39,043	36,346	23,319	2,697	7%	
41-421-5230	Health and Medical Premiums	236,681	236,270	156,935	411	0%	
41-421-5231	Dental Insurance Premiums	7,261	7,261	4,354	-	0%	
41-421-5232	Life Insurance Premiums	494	494	407	-	0%	
41-421-5233	Disability Insurance Premiums	316	2,422	2,318	(2,106)	-87%	
41-421-5240	Unemployment Compensation	3,222	2,999	1,429	223	7%	
41-421-5250	Workers Compensation Premium	175	175	136	-	0%	
41-421-5290	Other Employee Benefits	480	5,767	170	(5,287)	-92%	
<b>Total Employee Benefits</b>		<b>570,150</b>	<b>547,060</b>	<b>394,975</b>	<b>23,090</b>	<b>4%</b>	
<b>Supplies</b>							
41-421-5310	General Office Supplies	5,500	5,500	4,847	-	0%	
41-421-5312	Janitorial Supplies	3,400	3,400	2,379	-	0%	
41-421-5314	Maintenance Supplies	57,500	93,000	105,861	(35,500)	-38%	
41-421-5320	Furniture/Fixtures/Equipment	28,700	68,250	96,410	(39,550)	-58%	
41-421-5330	Training Supplies	500	1,000	184	(500)	-50%	
41-421-5340	Uniforms	10,000	10,000	8,997	-	0%	
41-421-5350	Safety Supplies	12,500	12,500	12,158	-	0%	
41-421-5370	Vehicle Fuel	45,000	45,000	42,979	-	0%	
41-421-5371	Vehicle Tires	7,500	7,500	5,696	-	0%	
41-421-5372	Vehicle Lubricants	5,500	5,500	2,331	-	0%	
41-421-5380	Software	57,786	83,687	38,577	(25,901)	-31%	
41-421-5390	Other Supplies	114,580	151,500	132,958	(36,920)	-24%	
<b>Total Supplies</b>		<b>348,466</b>	<b>486,837</b>	<b>453,377</b>	<b>(138,371)</b>	<b>-28%</b>	
<b>Contractual Services</b>							
41-421-5410	Professional Services	83,000	74,000	44,260	9,000	12%	
41-421-5420	Attorney Fees	20,000	20,000	-	-	0%	
41-421-5440	Other Services	277,571	362,836	362,287	(85,265)	-23%	
<b>Total Contractual Services</b>		<b>380,571</b>	<b>456,836</b>	<b>406,547</b>	<b>(76,265)</b>	<b>-17%</b>	
<b>Operating Costs</b>							
41-421-5514	Employee Training	12,500	12,500	10,615	-	0%	
41-421-5515	Employee Travel	3,500	6,914	6,913	(3,414)	-49%	
41-421-5520	Postage	2,500	1,520	1,519	980	64%	
41-421-5521	Telecommunications	12,166	9,373	12,050	2,793	30%	
41-421-5522	Subscriptions and Dues	3,500	4,458	4,492	(958)	-21%	
41-421-5523	Insurance Premiums	28,089	33,618	33,618	(5,529)	-16%	
41-421-5524	Printing/Publishing/Advertising	6,869	4,195	3,596	2,674	64%	
41-421-5525	Rent Payments	-	3,260	3,260	(3,260)	-100%	
41-421-5527	Fleet Maintenance	75,000	-	-	75,000	100%	
41-421-5529	Gas/Water Expense	-	131	131	(131)	-100%	
41-421-5570	Utilities: Electricity	425,000	495,376	495,375	(70,376)	-14%	
41-421-5571	Utilities: Natural Gas	25,000	19,999	17,006	5,001	25%	
41-421-5572	Utilities: Water	15,000	11,866	12,985	3,134	26%	
41-421-5580	Repairs and Maintenance	150,000	287,778	207,288	(137,778)	-48%	
41-421-5590	Other Operating Costs	30,000	117,000	101,912	(87,000)	-74%	
<b>Total Operating Costs</b>		<b>789,124</b>	<b>1,007,988</b>	<b>910,760</b>	<b>(218,864)</b>	<b>-22%</b>	
<b>Capital Purchases</b>							
41-421-5602	SCADA Improvements (Network)	150,000	-	-	150,000	100%	
41-421-5623	Sludge Management	-	12,730	12,730	(12,730)	-100%	
41-421-5640	Land Improvements	125,000	113,771	113,771	11,229	10%	
41-421-5650	Buildings and Structures	-	129,831	128,495	(129,831)	-100%	
41-421-5661	Vehicles	212,000	867,000	615,297	(655,000)	-76%	
41-421-5670	Machinery and Equipment	270,000	118,000	89,664	152,000	129%	
<b>Total Capital Purchases</b>		<b>\$ 757,000</b>	<b>1,241,332</b>	<b>959,957</b>	<b>(484,332)</b>	<b>-39%</b>	

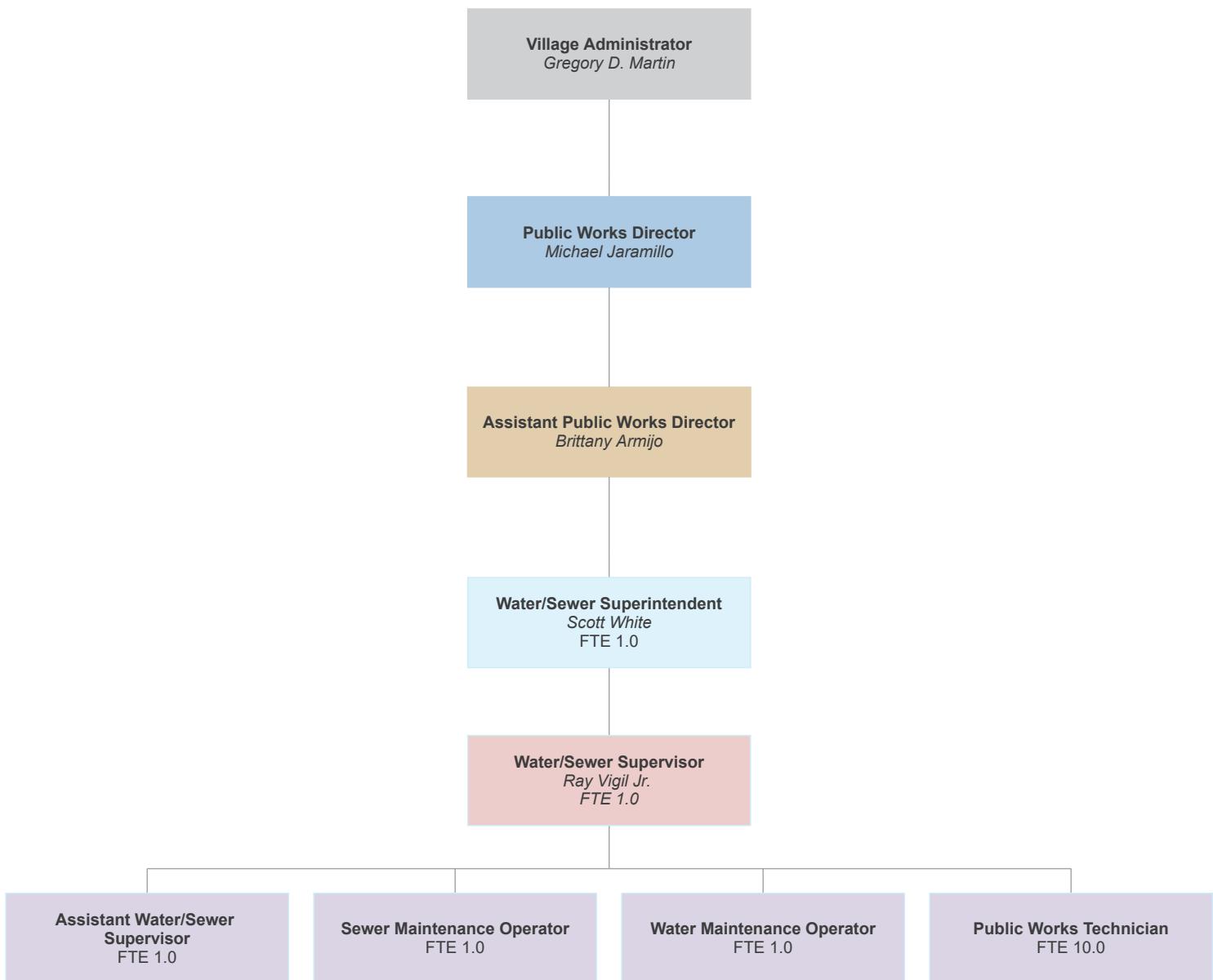
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Water/Sewer Fund (41) (Continued)  
 Waste Water Treatment Plant (WWTP) Division (421) (Continued)  
 Enterprise Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved				Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023	June 30, 2023			
<b>Debt Service</b>						
41-421-5710 Debt Service: Principal	\$ 864,701	854,448	826,539	10,253	1%	
41-421-5711 Debt Service: CWSRF 060	\$ 28,049	27,910	55,819	139	0%	
41-421-5720 Debt Service: Interest Expense	53,537	59,896	59,886	(6,359)	-11%	
41-421-5721 Debt Service: Other Fees	35,408	39,583	39,452	(4,175)	-11%	
<b>Total Debt Service</b>	<b>981,695</b>	<b>981,837</b>	<b>981,696</b>	<b>(142)</b>	<b>0%</b>	
<b>Total WWTP Division Expenditures</b>	<b>4,776,813</b>	<b>5,669,618</b>	<b>4,884,973</b>	<b>(892,805)</b>	<b>-16%</b>	
<b>Transfers In/Out</b>						
41-492-6056 Transfer to General Fund	(181,000)	-	-	(181,000)	100%	
<b>Total Transfers In/Out</b>	<b>(181,000)</b>	<b>-</b>	<b>-</b>	<b>(181,000)</b>	<b>100%</b>	
<b>Net Change in Fund Balance</b>	<b>\$ 4,957,813</b>	<b>5,669,618</b>	<b>4,884,973</b>	<b>(892,805)</b>	<b>-16%</b>	

# Water/Sewer Division

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**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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
- 5 steel water storage tanks
- 5 wells
- 5 arsenic treatment plants, one per well
- 1 booster station
- Approximately 131 miles of water lines
- Approximately 760 fire hydrants

#### **Sanitary Sewer Collection System:**

- Approximately 104 miles of sanitary sewer lines (including interceptions)
- Approximately 2,391 manholes

### **Priorities:**

- Complete new water and sewer extensions. Provide access to potable water and wastewater treatment facilities; remove sewer septic tanks and water wells that can cause contamination to our drinking water source within the Village limits; South Lentes Road from Castillo to Morris Road, Silver Lane, Morehouse Lane, Blue Moon, and Mission Road. Support the Village of Los Lunas Source Water Protection Plan
- Complete the Central New Mexico Water and Sewer Line Extension Projects Phase II. It will support current and future economic growth within the region by March 2024.

### **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
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
	June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>						
41-422-5120 Salaries: Full-Time Positions	\$ 620,497	592,988	557,211	27,509	5%	
41-422-5190 Salaries: Overtime	25,000	25,000	58,372	-	0%	
<b>Total Salaries and Wages</b>	<b>645,497</b>	<b>617,988</b>	<b>615,583</b>	<b>27,509</b>	<b>4%</b>	
<b>Employee Benefits</b>						
41-422-5210 FICA: Social Security	38,471	36,766	36,559	1,705	5%	
41-422-5211 FICA: Medicare	8,998	8,599	8,550	399	5%	
41-422-5220 Retirement	132,104	121,266	111,397	10,838	9%	
41-422-5221 Retiree Health Care	24,820	23,720	19,692	1,100	5%	
41-422-5230 Health and Medical Premiums	172,338	215,211	156,199	(42,873)	-20%	
41-422-5231 Dental Insurance Premiums	5,027	7,113	4,696	(2,086)	-29%	
41-422-5232 Life Insurance Premiums	390	390	286	-	0%	
41-422-5233 Disability Insurance Premiums	201	945	1,662	(744)	-79%	
41-422-5240 Unemployment Compensation	2,048	1,957	1,480	91	5%	
41-422-5250 Workers Compensation Premium	138	138	133	-	0%	
41-422-5290 Other Employee Benefits	120	500	162	(380)	-76%	
<b>Total Employee Benefits</b>	<b>384,655</b>	<b>416,605</b>	<b>340,816</b>	<b>(31,950)</b>	<b>-8%</b>	
<b>Supplies</b>						
41-422-5310 General Office Supplies	2,500	3,000	2,116	(500)	-17%	
41-422-5312 Janitorial Supplies	800	800	570	-	0%	
41-422-5314 Maintenance Supplies	75,000	227,237	126,600	(152,237)	-67%	
41-422-5320 Furniture/Fixtures/Equipment	59,100	57,545	48,633	1,555	3%	
41-422-5340 Uniforms	10,000	10,000	11,001	-	0%	
41-422-5350 Safety Supplies	6,500	6,500	6,323	-	0%	
41-422-5370 Vehicle Fuel	49,000	49,000	54,876	-	0%	
41-422-5371 Vehicle Tires	8,000	8,400	7,387	(400)	-5%	
41-422-5372 Vehicle Lubricants	2,500	2,500	128	-	0%	
41-422-5380 Software	77,319	81,294	22,578	(3,975)	-5%	
41-422-5390 Other Supplies	6,000	176,500	115,781	(170,500)	-97%	
<b>Total Supplies</b>	<b>296,719</b>	<b>622,776</b>	<b>395,993</b>	<b>(326,057)</b>	<b>-52%</b>	
<b>Contractual Services</b>						
41-422-5410 Professional Services	150,000	329,300	350,525	(179,300)	-54%	
41-422-5420 Attorney Fees	32,000	32,000	25,358	-	0%	
41-422-5440 Other Services	282,000	305,837	316,221	(23,837)	-8%	
<b>Total Contractual Services</b>	<b>464,000</b>	<b>667,137</b>	<b>692,104</b>	<b>(203,137)</b>	<b>-30%</b>	
<b>Operating Costs</b>						
41-422-5500 Gross Receipts Taxes	515,850	508,015	486,261	7,835	2%	
41-422-5514 Employee Training	15,000	19,000	11,116	(4,000)	-21%	
41-422-5515 Employee Travel	3,500	7,000	6,885	(3,500)	-50%	
41-422-5518 Postage (Old)	-	100	-	(100)	-100%	
41-422-5520 Postage	100	-	-	100	100%	
41-422-5521 Telecommunications	15,868	12,431	8,925	3,437	28%	
41-422-5522 Subscriptions and Dues	1,500	3,500	1,822	(2,000)	-57%	
41-422-5523 Insurance Premiums	22,453	27,183	27,136	(4,730)	-17%	
41-422-5524 Printing/Publishing/Advertising	2,000	2,000	1,054	-	0%	
41-422-5527 Fleet Maintenance	35,000	-	-	35,000	100%	
41-422-5564 Repairs & Maintenance: Meters	-	22,558	22,558	(22,558)	-100%	
41-422-5570 Utilities: Electricity	508,000	508,000	568,629	-	0%	
41-422-5571 Utilities: Natural Gas	7,800	7,800	7,864	-	0%	
41-422-5572 Utilities: Water	2,000	1,928	2,889	72	4%	
41-422-5580 Repairs and Maintenance	200,000	209,531	150,366	(9,531)	-5%	
41-422-5590 Other Operating Costs	64,000	80,422	73,985	(16,422)	-20%	
<b>Total Operating Costs</b>	<b>1,393,071</b>	<b>1,409,468</b>	<b>1,369,490</b>	<b>(16,397)</b>	<b>-1%</b>	

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

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
<b>Capital Purchases</b>							
41-422-5601	Tank No. 3 Site Improvements		1,500,000	501,068	(1,500,000)	-100%	
41-422-5602	SCADA Improvements (Network)	120,000	40,000	48,619	80,000	200%	
41-422-5604	North Waterline Loop Phase I	-	246,639	227,162	(246,639)	-100%	
41-422-5605	Central NM Rail Park Sewerline	-	-	255,307	-	100%	
41-422-5606	Water/Sewer Office	250,000	250,000	104,025	-	0%	
41-422-5607	Lift Station Panels	-	-	-	-	100%	
41-422-5608	Media Replacement	-	-	-	-	100%	
41-422-5610	NM 6 Railpark Water Line	2,700,000	2,700,000	309,495	-	0%	
41-422-5611	NM Rail Park Booster Station	1,100,000	-	-	1,100,000	100%	
41-422-5622	Water Pumps and Valves	75,000	105,000	111,260	(30,000)	-29%	
41-422-5627	East West Corridor Utility	250,000	31,858	170,199	218,142	685%	
41-422-5629	Water Rights Acquisition	500,000	500,000	-	-	0%	
41-422-5630	Huning Ranch Loop East Sewer Line	-	800,000	11,022	(800,000)	-100%	
41-422-5633	Meters	200,000	153,902	171,151	46,098	30%	
41-422-5643	NM 6 Utility Relocation	-	-	-	-	100%	
41-422-5649	Central NM Rail Park Waterline	398,084	1,300,000	2,555,832	(901,916)	-69%	
41-422-5661	Vehicles	120,000	80,000	75,842	40,000	50%	
41-422-5670	Machinery and Equipment	156,000	45,000	6,904	111,000	247%	
41-422-5671	Well No. 7 Arsenic Treatment	-	95,208	214,587	(95,208)	-100%	
41-422-5690	Tank No. 7 to Facebook Water	-	100,000	29,434	(100,000)	-100%	
41-422-5691	NM 6 Railpark Balance	-	-	-	-	100%	
41-422-5696	Morris Rd. Manhole Improvement	-	-	-	-	100%	
41-422-5698	Water/Sewer Extensions	1,100,000	400,000	630,395	700,000	175%	
<b>Total Capital Purchases</b>		<b>6,969,084</b>	<b>8,347,607</b>	<b>5,422,302</b>	<b>(1,378,523)</b>	<b>-17%</b>	
<b>Debt Service</b>							
41-422-5710	Debt Service: Principal	909,003	472,682	538,660	436,321	92%	
41-422-5720	Debt Service: Interest Expense	81,587	461,607	682,853	(380,020)	-82%	
41-422-5721	Debt Service: Other Fees	14,406	8,283	24,448	6,123	74%	
<b>Total Debt Service</b>		<b>1,004,996</b>	<b>942,572</b>	<b>1,245,961</b>	<b>62,424</b>	<b>7%</b>	
<b>Total Water/Sewer Division Expenditures</b>		<b>11,158,022</b>	<b>13,024,153</b>	<b>10,082,249</b>	<b>(1,866,131)</b>	<b>-14%</b>	
<b>Total Water/Sewer Fund Expenditures</b>		<b>\$ 16,115,835</b>	<b>18,693,771</b>	<b>14,967,222</b>	<b>(2,758,936)</b>	<b>-16%</b>	
<b>Transfers In/Out</b>							
41-348-3050	Transfer from General Fund	1,600,000	6,102,264	6,102,264	(4,502,264)	-74%	
41-348-3080	Transfer to Municipal Street	(183,064)	(183,064)	-	-	0%	
41-492-6010	Transfer to Municipal Streets	-	-	(183,064)	-	100%	
<b>Total Transfers In/Out</b>		<b>1,416,936</b>	<b>5,919,200</b>	<b>5,919,200</b>	<b>(4,502,264)</b>	<b>-76%</b>	
<b>Net Change in Fund Balance</b>		<b>(1,873,800)</b>	<b>1,562,702</b>	<b>2,660,899</b>	<b>(3,255,502)</b>	<b>-208%</b>	

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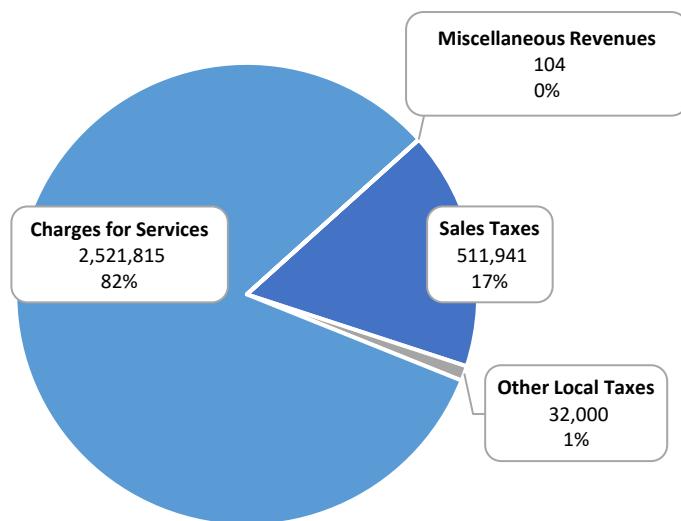
### **Solid Waste Fund**

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

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

The solid waste fund's budgeted revenues are projected to be \$3,065,860 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 82% of total revenues.

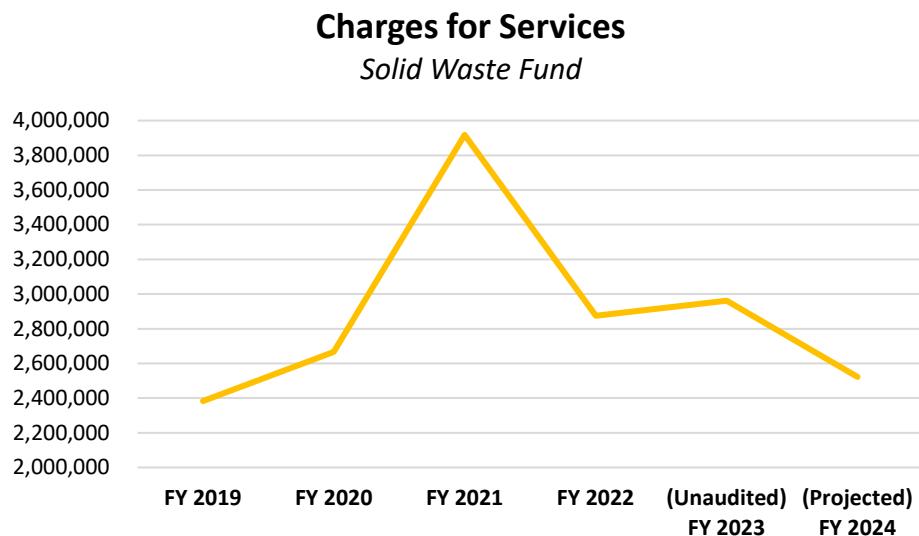
#### **Solid Waste Fund Revenues (Budgeted Amounts)**



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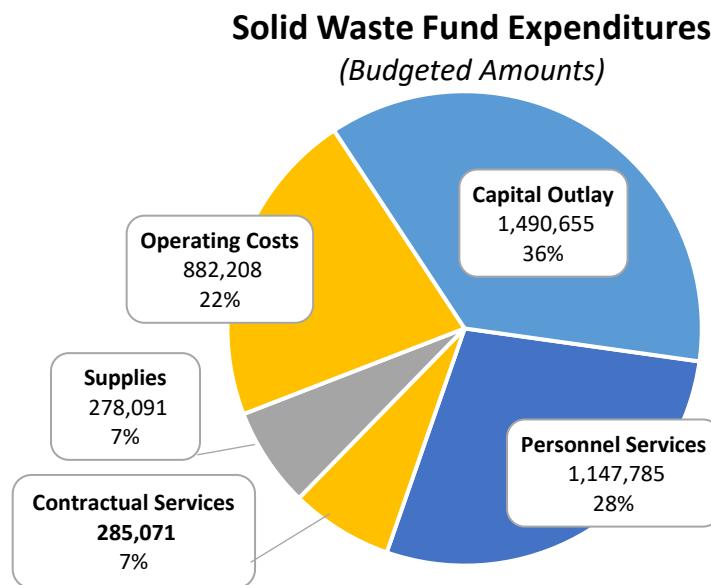
**Charges for Services**

The projected charges for services revenue in the solid waste fund is estimated to be \$2,521,815. Historical charges for services revenue, along with the projected revenues for FY 2024, is presented below:



**Solid Waste Fund Expenditures**

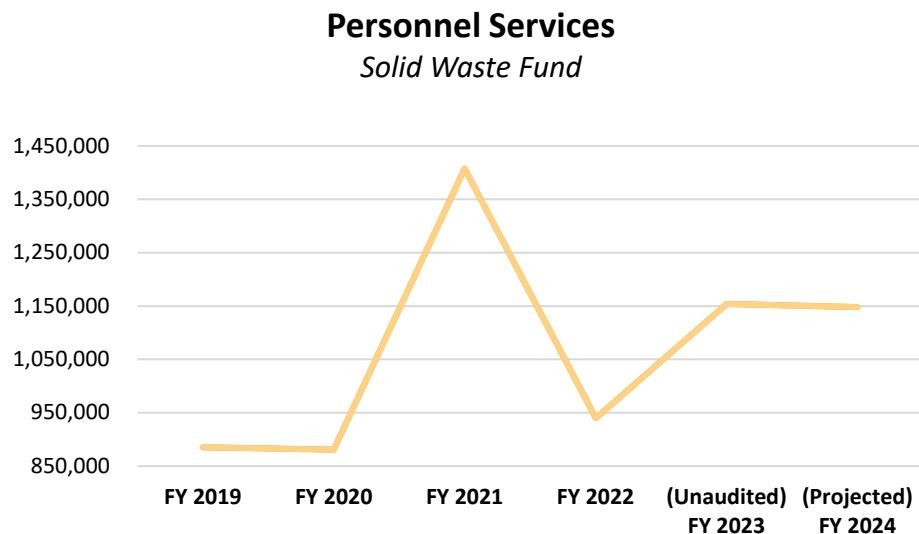
The solid waste fund's budgeted expenditures are projected to be \$4,083,810 and are comprised of personnel services, contractual services, operating costs, capital outlay and supplies. The solid waste fund's primary uses of expenditures are generated from personnel services, operating costs, and capital outlay. These three categories of expenditures account for approximately 86% of the solid waste fund's expenditures.



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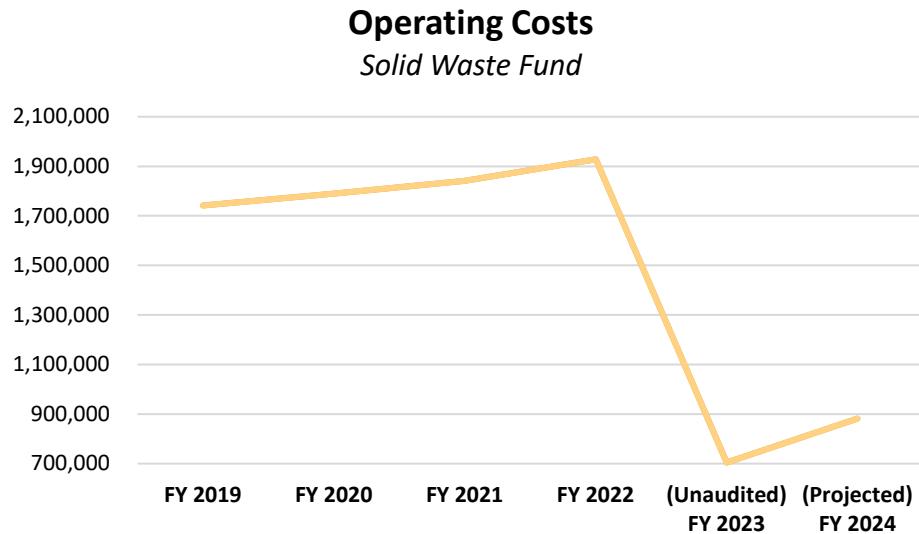
**Personnel Services**

The projected personnel services expenditures in the solid waste fund are estimated to be \$1,147,785. The historical personnel services along with the projected expenditures for FY 2024, is presented below:



**Operating Costs**

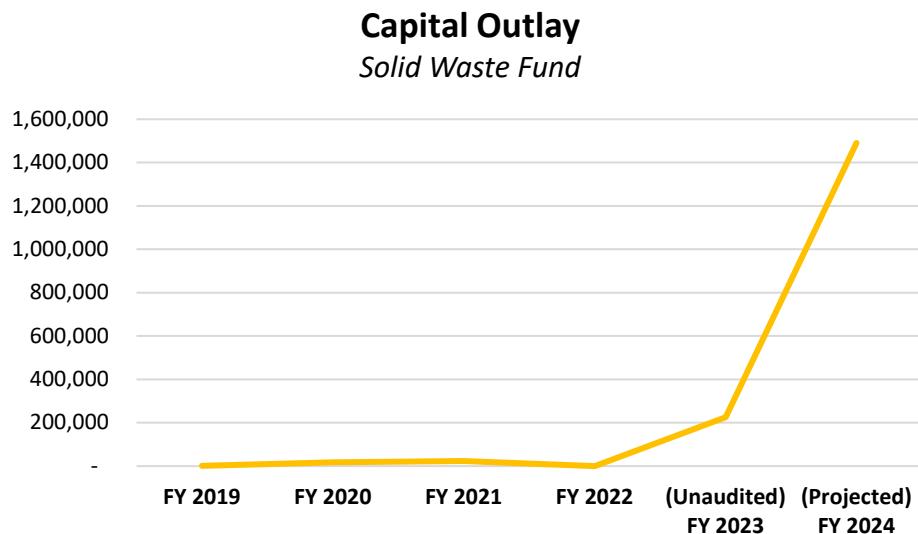
The projected operating costs in the solid waste fund is estimated to be \$882,208. The historical operating costs along with the projected expenditures for FY 2024, is presented below:



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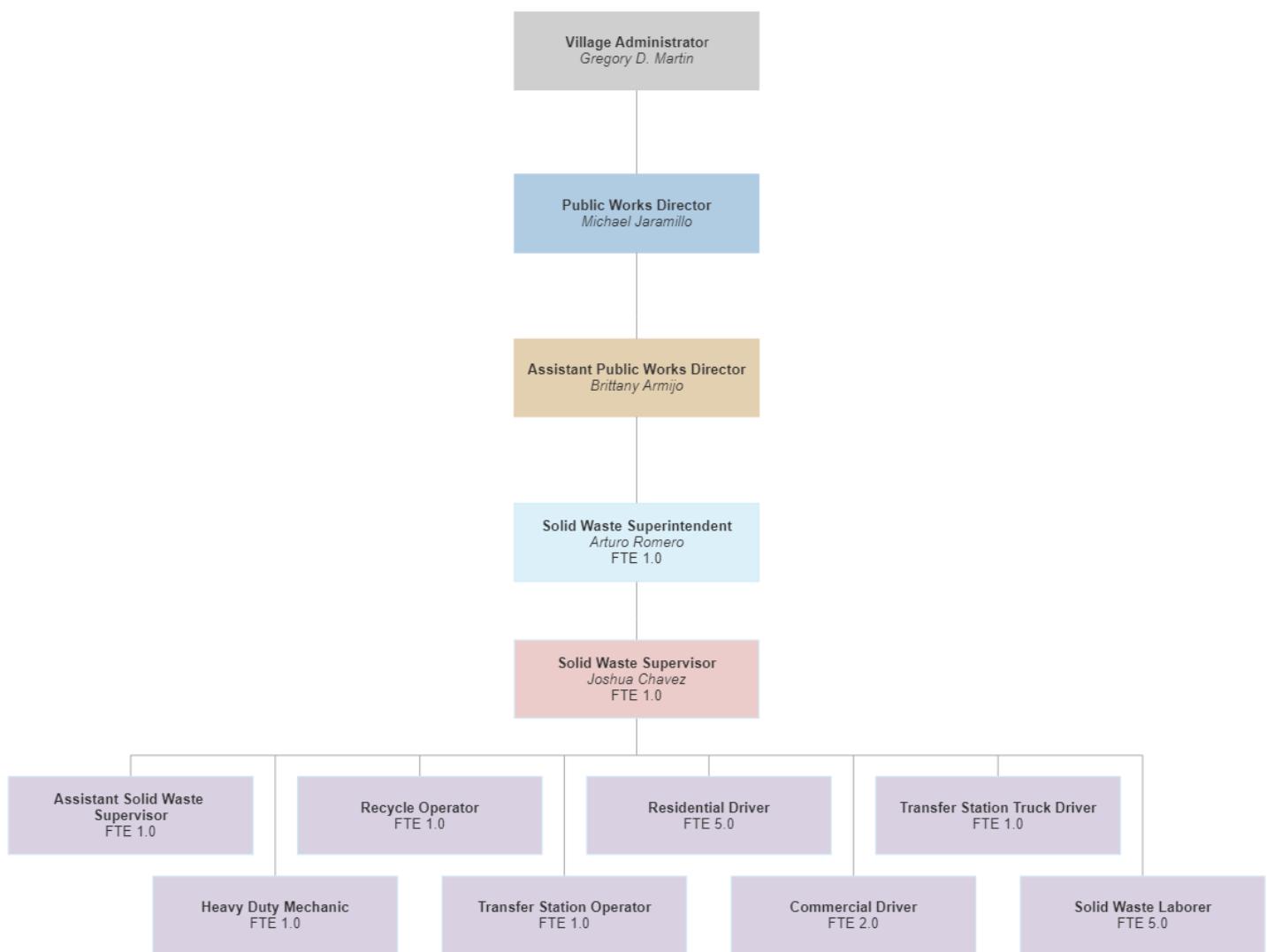
**Capital Outlay**

The projected operating costs in the solid waste fund is estimated to be \$1,490,655. The historical operating costs along with the projected expenditures for FY 2024, is presented below:



# Solid Waste Division

FTE 19.0



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

**Mission:**

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

**Description:**

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

- 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, 2024.
- To start accepting and producing compost with green waste received from our customers. Employ the existing equipment used to formulate a grade "A" compost material to be used within the Village Parks and to offer a product landscape companies would purchase in support of our green waste goals and objectives.
- To replace obsolete and inefficient commercial and residential solid waste equipment.
- Provide access to potable water for employee use. Decommission existing water well and connect the solid waste facility to a new water supply line.
- To update the residential trash routes. Residential housing growth on the Westside has created delays for Monday and Friday customers. Restructuring the residential trash routes can be more effective in providing regular and holiday timely trash services.

**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 (43)**  
**Enterprise Fund**

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		June 30, 2024	June 30, 2023				
<b>Gross Receipts Taxes</b>							
43-343-4041	Gross Receipts Taxes: Environmental	\$ 522,606	505,851	629,366	16,755	3%	
43-343-4043	Gross Receipts Taxes: Admin Fee	-	-	(22,345)	-	100%	
43-423-5516	Gross Receipts Taxes-Admin Fee	(10,665)	(8,823)	4,197	(1,842)	21%	
	<b>Total Gross Receipts Taxes</b>	<b>511,941</b>	<b>497,028</b>	<b>611,218</b>	<b>14,913</b>	<b>3%</b>	
<b>Franchise Taxes</b>							
43-343-4070	Roll Off Bin Franchise Fees	32,000	35,736	30,750	(3,736)	-10%	
	<b>Total Franchise Taxes</b>	<b>32,000</b>	<b>35,736</b>	<b>30,750</b>	<b>(3,736)</b>	<b>-10%</b>	
<b>Charges for Services</b>							
43-343-4010	Solid Waste Sales	2,300,000	2,700,000	2,738,316	(400,000)	-15%	
43-343-4030	Solid Waste Penalties	24,000	24,000	22,447	-	0%	
43-343-4040	Solid Waste Bin Fees	2,500	3,880	2,248	(1,380)	-36%	
43-343-4042	Recycling Revenues	52,000	61,483	61,483	(9,483)	-15%	
43-343-4050	Transfer Station Dump Service	4,500	420	295	4,080	971%	
43-353-4010	Gross Receipts Tax	138,815	138,815	136,055	-	0%	
	<b>Total Charges for Services</b>	<b>2,521,815</b>	<b>2,928,598</b>	<b>2,960,844</b>	<b>(406,783)</b>	<b>-14%</b>	
<b>Investment Earnings</b>							
43-306-4060	Interest Income	72	1,907	1,906	(1,835)	-96%	
43-306-4062	Interest Income: Meter Deposit	32	36	103	(4)	-11%	
43-370-4014	Proceeds from Sale of Assets	-	-	2,325	-	100%	
	<b>Total Investment Earnings</b>	<b>104</b>	<b>1,943</b>	<b>4,334</b>	<b>(1,839)</b>	<b>-95%</b>	
<b>Total Solid Waste Fund Revenues</b>		<b>\$ 3,065,860</b>	<b>3,463,305</b>	<b>3,607,146</b>	<b>(397,445)</b>	<b>-11%</b>	

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**Solid Waste Fund (43) (Continued)**  
**Enterprise Fund**

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
		June 30, 2024	June 30, 2023				
<b>Salaries and Wages</b>							
43-423-5120	Salaries: Full-Time Positions	\$ 684,902	741,249	711,699	(56,347)	-8%	
43-423-5180	Salaries: Other Wages	-	3,272	3,271	(3,272)	-100%	
43-423-5190	Salaries: Overtime	25,000	21,729	13,561	3,271	15%	
<b>Total Salaries and Wages</b>		<b>709,902</b>	<b>766,250</b>	<b>728,531</b>	<b>(56,348)</b>	<b>-7%</b>	
<b>Employee Benefits</b>							
43-423-5210	FICA: Social Security	41,882	45,958	43,578	(4,076)	-9%	
43-423-5211	FICA: Medicare	9,795	10,749	10,192	(954)	-9%	
43-423-5220	Retirement	143,817	151,586	144,301	(7,769)	-5%	
43-423-5221	Retiree Health Care	27,021	29,650	24,600	(2,629)	-9%	
43-423-5230	Health and Medical Premiums	206,145	236,646	204,626	(30,501)	-13%	
43-423-5231	Dental Insurance Premiums	5,610	7,159	5,555	(1,549)	-22%	
43-423-5232	Life Insurance Premiums	416	494	399	(78)	-16%	
43-423-5233	Disability Insurance Premiums	219	2,209	2,208	(1,990)	-90%	
43-423-5240	Unemployment Compensation	2,230	2,447	1,704	(217)	-9%	
43-423-5250	Workers Compensation Premium	148	175	163	(27)	-15%	
43-423-5290	Other Employee Benefits	600	820	653	(220)	-27%	
<b>Total Employee Benefits</b>		<b>437,883</b>	<b>487,893</b>	<b>437,979</b>	<b>(50,010)</b>	<b>-10%</b>	
<b>Supplies</b>							
43-423-5310	General Office Supplies	3,500	3,500	789	-	0%	
43-423-5312	Janitorial Supplies	1,500	1,500	979	-	0%	
43-423-5313	Field Supplies	-	6,500	1,612	(6,500)	-100%	
43-423-5314	Maintenance Supplies	7,500	131,643	123,742	(124,143)	-94%	
43-423-5320	Furniture/Fixtures/Equipment	11,800	4,314	3,578	7,486	174%	
43-423-5330	Training Supplies	-	1,000	-	(1,000)	-100%	
43-423-5340	Uniforms	19,872	21,125	18,250	(1,253)	-6%	
43-423-5350	Safety Supplies	2,500	4,500	97	(2,000)	-44%	
43-423-5370	Vehicle Fuel	100,000	91,435	59,600	8,565	9%	
43-423-5371	Vehicle Tires	45,000	44,851	39,731	149	0%	
43-423-5372	Vehicle Lubricants	12,000	12,237	12,137	(237)	-2%	
43-423-5380	Software	73,419	118,642	73,238	(45,223)	-38%	
43-423-5390	Other Supplies	1,000	3,500	387	(2,500)	-71%	
<b>Total Supplies</b>		<b>278,091</b>	<b>444,747</b>	<b>334,140</b>	<b>(166,656)</b>	<b>-37%</b>	
<b>Contractual Services</b>							
43-423-5410	Professional Services	5,000	4,158	757	842	20%	
43-423-5420	Attorney Fees	2,500	2,500	-	-	0%	
43-423-5440	Other Services	277,571	303,135	331,767	(25,564)	-8%	
<b>Total Contractual Services</b>		<b>285,071</b>	<b>309,793</b>	<b>332,524</b>	<b>(24,722)</b>	<b>-8%</b>	
<b>Operating Costs</b>							
43-423-5500	Gross Receipts Tax Expense	132,000	136,660	136,660	(4,660)	-3%	
43-423-5511	Data Processing	-	-	-	-	100%	
43-423-5514	Employee Training	8,000	5,845	10,445	2,155	37%	
43-423-5515	Employee Travel	2,500	1,700	1,690	800	47%	
43-423-5520	Postage	250	500	-	(250)	-50%	
43-423-5521	Telecommunications	10,814	13,510	9,690	(2,696)	-20%	
43-423-5522	Subscriptions and Dues	900	1,500	1,255	(600)	-40%	
43-423-5523	Insurance Premiums	25,744	44,749	49,676	(19,005)	-42%	
43-423-5524	Printing/Publishing/Advertising	3,000	1,500	832	1,500	100%	
43-423-5527	Printing/Publishing/Advertising	165,000	-	5,531	165,000	100%	
43-423-5570	Utilities: Electricity	32,000	20,443	8,365	11,557	57%	
43-423-5571	Utilities: Natural Gas	2,500	3,090	3,090	(590)	-19%	
43-423-5572	Utilities: Water	2,500	2,500	-	-	0%	
43-423-5580	Repairs and Maintenance	147,000	128,000	112,366	19,000	15%	
43-423-5589	Tipping Fees	-	301,004	300,631	(301,004)	-100%	
43-423-5590	Other Operating Costs	350,000	108,922	83,883	241,078	221%	
<b>Total Operating Costs</b>		<b>882,208</b>	<b>769,923</b>	<b>724,114</b>	<b>112,285</b>	<b>15%</b>	
<b>Capital Purchases</b>							
43-423-5640	Composting Facility	500,000	200,000	-	300,000	150%	
43-423-5670	Machinery and Equipment	190,000	-	-	190,000	100%	
43-423-5650	Transfer Station	29,978	-	-	29,978	100%	
43-423-5661	Vehicles	770,677	226,243	226,243	544,434	241%	
<b>Total Capital Purchases</b>		<b>1,490,655</b>	<b>426,243</b>	<b>226,243</b>	<b>1,064,412</b>	<b>250%</b>	
<b>Total Solid Waste Fund Expenditures</b>		<b>\$ 4,083,810</b>	<b>3,204,849</b>	<b>2,783,531</b>	<b>878,961</b>	<b>27%</b>	
<b>Net Change in Fund Balance</b>		<b>(1,017,950)</b>	<b>258,456</b>	<b>823,615</b>	<b>(1,276,406)</b>	<b>-494%</b>	

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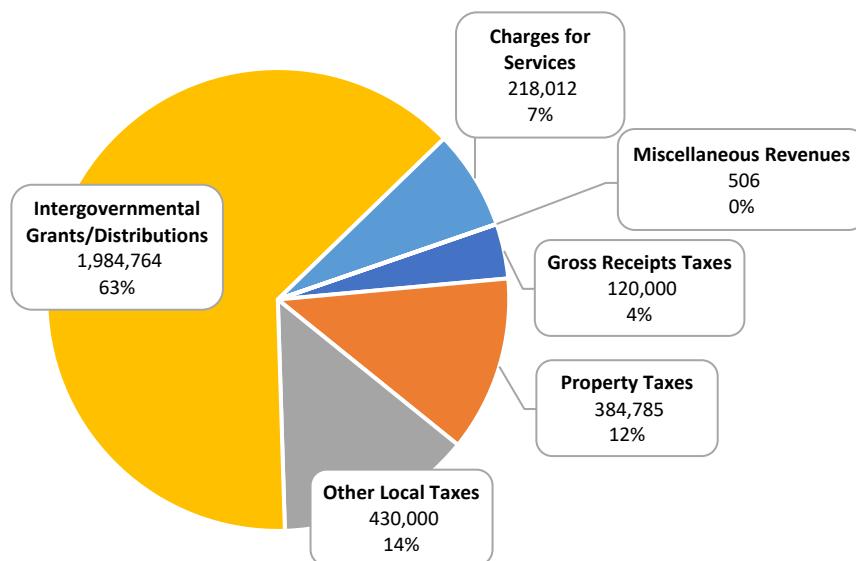
### **Aggregate Non-Major Funds**

The aggregate non-major funds are made up of special revenue, capital projects and debt service. Special revenue funds are used to account for the accumulation and disbursement of restricted resources. Special revenue funds include lodgers' tax, municipal street improvement, fire, recreation, intergovernmental grant, local government correction, law enforcement protection, local DWI, cannabis gross receipt tax, emergency medical service, local government opioid abatement, 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 \$3,138,067, 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)**

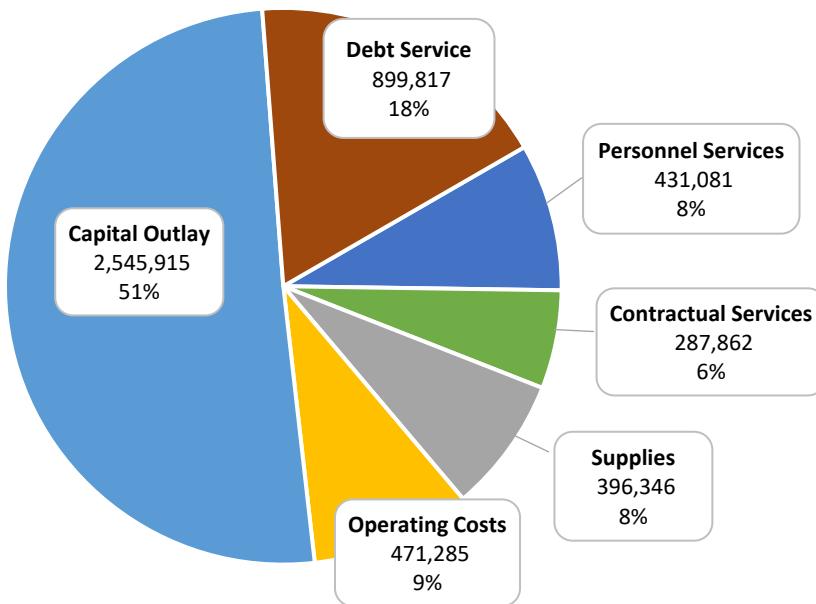


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**Aggregate Non-Major Funds Expenditures**

The aggregate non-major funds' budgeted expenditures have been projected to be \$5,021,633, 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
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Revenues</b>						
Property Taxes	\$ 384,785	414,550	403,387	(29,765)	-7%	
Gross Receipts Taxes	120,000	110,000	154,547	10,000	9%	
Other Taxes	430,000	555,000	456,584	(125,000)	-23%	
Intergovernmental Grants/Distributions	1,984,764	4,376,637	3,395,902	(2,391,873)	-55%	
Charges for Services	218,012	220,865	271,172	(2,853)	-1%	
Investment Earnings	506	10	1,511	496	4960%	
<b>Total Revenues</b>	<b>\$ 3,138,067</b>	<b>5,677,062</b>	<b>4,683,103</b>	<b>(2,538,995)</b>	<b>-45%</b>	
<b>Expenditures</b>						
Salaries and Wages	\$ 274,024	264,011	250,062	10,013	4%	
Employee Benefits	157,057	145,227	128,357	11,830	8%	
Supplies	396,346	331,403	224,609	64,943	20%	
Contractual Services	287,862	251,938	183,826	35,924	14%	
Operating Costs	471,285	739,529	416,378	(268,244)	-36%	
Capital Outlay	2,535,242	5,005,722	2,321,745	(2,470,480)	-49%	
Debt Service	899,817	944,165	943,028	(44,348)	-5%	
<b>Total Expenditures</b>	<b>\$ 5,021,633</b>	<b>7,681,995</b>	<b>4,468,005</b>	<b>(2,660,362)</b>	<b>-35%</b>	
<b>Transfers</b>						
Transfer In		839,534	838,884	655,820	650	0%
Transfer Out						
<b>Total Transfers</b>	<b>\$ 839,534</b>	<b>838,884</b>	<b>655,820</b>	<b>650</b>	<b>0%</b>	
<b>Net Change in Fund Balance</b>	<b>\$ (1,044,032)</b>	<b>(1,166,049)</b>	<b>870,918</b>	<b>122,017</b>	<b>-10%</b>	

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Other Taxes</b>						
16-310-4131 Lodgers Tax	\$ 104,000	100,000	117,405	4,000	4%	
<b>Total Other Taxes</b>	<b>\$ 104,000</b>	<b>100,000</b>	<b>117,405</b>	<b>4,000</b>	<b>4%</b>	
<b>Total Lodgers Tax Revenues</b>	<b>\$ 104,000</b>	<b>100,000</b>	<b>117,405</b>	<b>4,000</b>	<b>4%</b>	
<b>Supplies</b>						
16-400-5370 Vehicle Fuel	-	1,000	-	(1,000)	-100%	
<b>Total Supplies</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>(1,000)</b>	<b>-100%</b>	
<b>Contractual Services</b>						
16-400-5410 Professional Services	85,000	85,000	70,610	-	0%	
<b>Total Contractual Services</b>	<b>85,000</b>	<b>85,000</b>	<b>70,610</b>	<b>-</b>	<b>0%</b>	
<b>Operating Costs</b>						
16-400-5524 Printing/Publishing/Advertising	5,000	5,000	7,914	-	0%	
16-400-5571 Utilities: Natural Gas	-	-	181	-	100%	
16-400-5572 Utilities: Water	-	-	1,436	-	100%	
<b>Total Operating Costs</b>	<b>5,000</b>	<b>5,000</b>	<b>9,531</b>	<b>-</b>	<b>0%</b>	
<b>Total Lodgers Tax Fund Expenditures</b>	<b>\$ 90,000</b>	<b>91,000</b>	<b>80,141</b>	<b>(1,000)</b>	<b>-1%</b>	
<b>Net Change in Fund Balance</b>	<b>\$ 14,000</b>	<b>9,000</b>	<b>37,264</b>	<b>5,000</b>	<b>56%</b>	

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Other Taxes</b>						
17-340-4013	Gas Tax: 1 Cent	\$ 160,000	192,000	147,429	(32,000)	-17%
17-340-4113	Gasoline Tax	166,000	263,000	191,750	(97,000)	-37%
<b>Total Other Taxes</b>		<b>326,000</b>	<b>455,000</b>	<b>339,179</b>	<b>(129,000)</b>	<b>-28%</b>
<b>Investment Earnings</b>						
17-306-4060	Interest Income	6	5	414	1	20%
<b>Total Investment Earnings</b>		<b>6</b>	<b>5</b>	<b>414</b>	<b>1</b>	<b>20%</b>
<b>Total Municipal Street Improvement Fund Revenues</b>		<b>\$ 326,006</b>	<b>455,005</b>	<b>339,593</b>	<b>(128,999)</b>	<b>-28%</b>
<b>Operating Costs</b>						
17-406-5580	Repairs and Maintenance	150,000	225,000	194,135	(75,000)	-33%
<b>Total Operating Costs</b>		<b>150,000</b>	<b>225,000</b>	<b>194,135</b>	<b>(75,000)</b>	<b>-33%</b>
<b>Capital Purchases</b>						
17-406-5615	Vehicles	72,584	169,101	107,259	(96,517)	-57%
<b>Total Capital Purchases</b>		<b>72,584</b>	<b>169,101</b>	<b>107,259</b>	<b>(96,517)</b>	<b>-57%</b>
<b>Debt Service</b>						
17-406-5710	Debt Service: Principal	174,534	172,465	172,464	2,069	1%
17-406-5720	Debt Service: Interest Expense	8,530	10,600	10,599	(2,070)	-20%
<b>Total Debt Service</b>		<b>183,064</b>	<b>183,065</b>	<b>183,063</b>	<b>(1)</b>	<b>0%</b>
<b>Total Municipal Street Improvement Fund Expenditures</b>		<b>\$ 405,648</b>	<b>577,166</b>	<b>484,457</b>	<b>(171,518)</b>	<b>-30%</b>
<b>Transfers In/Out</b>						
17-492-6040	Transfer from Water/Sewer Fund	183,064	183,064	-	-	0%
<b>Total Transfers In/Out</b>		<b>183,064</b>	<b>183,064</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net Change in Fund Balance</b>		<b>103,422</b>	<b>60,903</b>	<b>(144,864)</b>	<b>42,519</b>	<b>70%</b>

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Intergovernmental Grants/Distributions</b>						
21-305-4006 State Fire Allotment	\$ 332,496	297,165	317,565	35,331	12%	
<b>Total Intergovernmental Grants/Distributions</b>	<b>\$ 332,496</b>	<b>297,165</b>	<b>317,565</b>	<b>35,331</b>	<b>12%</b>	
<b>Investment Earnings</b>						
21-306-4060 Interest Income	500	5	1,097	495	9900%	
<b>Total Investment Earnings</b>	<b>500</b>	<b>5</b>	<b>1,097</b>	<b>495</b>	<b>9900%</b>	
<b>Total Fire Fund Revenues</b>	<b>\$ 332,996</b>	<b>297,170</b>	<b>318,662</b>	<b>35,826</b>	<b>12%</b>	
<b>Supplies</b>						
21-405-5320 Furniture/Fixtures/Equipment	10,000	10,000	4,721	-	0%	
21-405-5313 Field Supplies	65,000	65,000	34,145	-	0%	
21-405-5330 Training Supplies	10,000	-	-	10,000	100%	
21-405-5350 Safety Supplies	56,000	65,522	23,613	(9,522)	-15%	
21-405-5380 Software	5,000	5,000	1,038	-	0%	
21-405-5390 Other Supplies	5,000	5,000	-	-	0%	
<b>Total Supplies</b>	<b>151,000</b>	<b>150,522</b>	<b>63,517</b>	<b>478</b>	<b>0%</b>	
<b>Contractual Services</b>						
21-405-5410 Professional Services	20,000	19,376	-	624	3%	
<b>Total Contractual Services</b>	<b>20,000</b>	<b>19,376</b>	<b>-</b>	<b>624</b>	<b>3%</b>	
<b>Operating Costs</b>						
21-405-5514 Training and Seminars	10,000	10,000	-	-	0%	
21-405-5515 Employee Travel	3,000	3,000	-	-	0%	
21-405-5523 Insurance Premiums	10,000	14,124	14,124	(4,124)	-29%	
21-405-5580 Repairs and Maintenance	15,000	40,000	22,280	(25,000)	-63%	
<b>Total Operating Costs</b>	<b>38,000</b>	<b>67,124</b>	<b>36,404</b>	<b>(29,124)</b>	<b>-43%</b>	
<b>Capital Purchases</b>						
21-405-5661 Vehicles	200,000	35,000	28,210	165,000	471%	
21-405-5676 Other Capital Expenditures	-	80,000	-	(80,000)	-100%	
<b>Total Capital Purchases</b>	<b>200,000</b>	<b>115,000</b>	<b>28,210</b>	<b>85,000</b>	<b>74%</b>	
<b>Debt Service</b>						
21-405-5710 Debt Service: Principal	-	39,337	39,337	(39,337)	-100%	
21-405-5720 Debt Service: Interest Expense	-	1,460	326	(1,460)	-100%	
<b>Total Debt Service</b>	<b>-</b>	<b>40,797</b>	<b>39,663</b>	<b>(40,797)</b>	<b>-100%</b>	
<b>Total Fire Fund Expenditures</b>	<b>\$ 409,000</b>	<b>392,819</b>	<b>167,794</b>	<b>16,181</b>	<b>4%</b>	
<b>Net Change in Fund Balance</b>	<b>(76,004)</b>	<b>(95,649)</b>	<b>150,868</b>	<b>19,645</b>	<b>-21%</b>	
Fund Balance, Beginning of Year	519,304		368,436	519,304	100%	
<b>Fund Balance, End of Year</b>	<b>\$ 443,300</b>	<b>(95,649)</b>	<b>519,304</b>	<b>538,949</b>	<b>-563%</b>	

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Recreation Fund (22)  
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Charges for Services</b>						
22-307-4130 League and Dance Fees	\$ 50,000	50,000	99,248	-	-	0%
22-307-4132 Special Activities	70,000	70,000	101,902	-	-	0%
22-307-4134 Senior Olympics	5,000	5,000	4,511	-	-	0%
22-353-4010 Gross Receipts Tax	6,250	6,250	9,455	-	-	0%
<b>Total Charges for Services</b>	<b>131,250</b>	<b>131,250</b>	<b>215,116</b>	-	-	<b>0%</b>
<b>Total Recreation Fund Revenues</b>	<b>\$ 131,250</b>	<b>131,250</b>	<b>215,116</b>	-	-	<b>0%</b>
<b>Supplies</b>						
22-410-5310 General Office Supplies	200	190	190	10	10	5%
22-410-5340 Uniforms	-	-	-	-	-	100%
22-410-5360 Recreational Supplies	30,000	30,000	45,808	-	-	0%
22-410-5390 Other Supplies	43,000	42,787	43,480	213	213	0%
<b>Total Supplies</b>	<b>73,200</b>	<b>72,977</b>	<b>89,478</b>	<b>223</b>	<b>223</b>	<b>0%</b>
<b>Contractual Services</b>						
22-410-5440 Other Services	20,000	19,810	3,689	190	190	1%
<b>Total Contractual Services</b>	<b>20,000</b>	<b>19,810</b>	<b>3,689</b>	<b>190</b>	<b>190</b>	<b>1%</b>
<b>Operating Costs</b>						
22-410-5500 Gross Receipts Tax	6,513	6,563	13,651	(50)	-	-1%
22-410-5522	3,000	3,000	-	-	-	0%
22-410-5590 Other Operating Costs	28,487	28,900	42,304	(413)	(413)	-1%
<b>Total Operating Costs</b>	<b>38,000</b>	<b>38,463</b>	<b>55,955</b>	<b>(463)</b>	<b>(463)</b>	<b>-1%</b>
<b>Total Recreation Fund Expenditures</b>	<b>\$ 131,200</b>	<b>131,250</b>	<b>149,122</b>	<b>(273)</b>	<b>(273)</b>	<b>0%</b>
<b>Net Change in Fund Balance</b>						
Fund Balance, Beginning of Year	50	-	65,994	273	273	100%
<b>Fund Balance, End of Year</b>	<b>\$ 614,519</b>		<b>548,525</b>	<b>614,519</b>	<b>614,519</b>	<b>100%</b>
	<b>\$ 614,569</b>		<b>614,519</b>	<b>614,792</b>	<b>614,792</b>	<b>100%</b>

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Intergovernmental Grants/Distributions</b>						
24-382-4012 Cities Readiness Initiative	\$ -	12,876	-	(12,876)	-	-100%
24-382-4013 DHSEM State Homeland Security	\$ 114,301	228,186	-	(113,885)	-	-50%
<b>Total Intergovernmental Grants/Distributions</b>	<b>\$ 114,301</b>	<b>241,062</b>	-	<b>(126,761)</b>	-	<b>-53%</b>
<b>Total Intergovernmental Grants Fund Revenues</b>	<b>\$ 114,301</b>	<b>241,062</b>	-	<b>(126,761)</b>	-	<b>-53%</b>
<b>Operating Costs</b>						
24-510-5503 Cities Readiness Initiative Ex	-	23,501	-	(23,501)	-	-100%
24-510-5504 State Homeland Security Exp	\$ 114,301	228,186	42,345	(113,885)	-	-50%
<b>Total Operating Costs</b>	<b>\$ 114,301</b>	<b>251,687</b>	<b>42,345</b>	<b>(137,386)</b>	-	<b>-55%</b>
<b>Total Intergovernmental Grants Fund Expenditures</b>	<b>\$ 114,301</b>	<b>251,687</b>	<b>42,345</b>	<b>(137,386)</b>	-	<b>-55%</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(10,625)</b>	<b>(42,345)</b>	<b>10,625</b>	-	<b>0%</b>

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Local Government Correction Fund (26)  
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Charges for Services</b>						
26-360-4150 Correction Fees	\$ 22,000	22,000	15,203	-	-	0%
<b>Total Charges for Services</b>	<b>\$ 22,000</b>	<b>22,000</b>	<b>15,203</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Local Government Correction Fund Revenues</b>	<b>\$ 22,000</b>	<b>22,000</b>	<b>15,203</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Operating Costs</b>						
26-402-5527 Care of Prisoners	22,000	22,000	-	-	-	0%
<b>Total Operating Costs</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Local Government Correction Fund Expenditures</b>	<b>\$ 22,000</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>15,203</b>	<b>-</b>	<b>-</b>	<b>100%</b>
Fund Balance, Beginning of Year		126,725	126,725	(126,725)	-	-100%
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>126,725</b>	<b>141,928</b>	<b>(126,725)</b>	<b>-</b>	<b>-100%</b>

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Law Enforcement Protection Fund (27)  
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Intergovernmental Grants/Distributions</b>						
27-305-4006 State Law Enforcement Allotment	\$ 155,000	143,000	83,000	12,000	8%	
<b>Total Intergovernmental Grants/Distributions</b>	<b>\$ 155,000</b>	<b>143,000</b>	<b>83,000</b>	<b>12,000</b>	<b>8%</b>	
<b>Total Law Enforcement Protection Fund Revenues</b>	<b>\$ 155,000</b>	<b>143,000</b>	<b>83,000</b>	<b>12,000</b>	<b>8%</b>	
<b>Supplies</b>						
27-404-5313 Field Supplies	85,000	1,000	-	84,000	8400%	
27-404-5320 Furniture/Fixtures/Equipment	10,000	30,000	39,143	(20,000)	-67%	
27-404-5330 Training Supplies	-	3,000	-	(3,000)	-100%	
27-404-5340 Uniforms	30,000	20,000	-	10,000	50%	
27-404-5350 Safety Supplies	-	4,000	-	(4,000)	-100%	
27-404-5380 Software	10,000	10,000	-	-	0%	
<b>Total Supplies</b>	<b>135,000</b>	<b>68,000</b>	<b>39,143</b>	<b>67,000</b>	<b>99%</b>	
<b>Operating Costs</b>						
27-404-5514 Employee Training	-	7,500	-	(7,500)	-100%	
27-404-5515 Employee Travel	-	7,500	-	(7,500)	-100%	
<b>Total Operating Costs</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>(15,000)</b>	<b>-100%</b>	
<b>Capital Purchases</b>						
27-404-5661 Vehicles	20,000	60,000	43,246	(40,000)	-67%	
<b>Total Capital Purchases</b>	<b>\$ 20,000</b>	<b>60,000</b>	<b>43,246</b>	<b>(40,000)</b>	<b>-67%</b>	
<b>Total Law Enforcement Protection Fund Expend.</b>	<b>\$ 155,000</b>	<b>143,000</b>	<b>82,389</b>	<b>12,000</b>	<b>8%</b>	
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>611</b>	<b>-</b>	<b>100%</b>	

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Intergovernmental Grants/Distributions</b>						
29-391-4009 DWI Grant 20-D-J-G-33	\$ 107,047	120,555	111,505	(13,508)	-	-11%
29-392-4009 OSAP Grant	-	-	34,886	-	-	100%
29-395-4009 LDWI Distribution 20-D-J-D-33	465,157	439,036	426,523	26,121	-	6%
<b>Total Intergovernmental Grants/Distributions</b>	<b>572,204</b>	<b>559,591</b>	<b>572,914</b>	<b>12,613</b>	<b>-</b>	<b>2%</b>
<b>Charges for Services</b>						
29-385-4010 Program Fees	41,912	45,955	29,608	(4,043)	-	-9%
29-385-4011 Court Fines	22,850	21,660	11,245	1,190	-	5%
<b>Total Charges for Services Revenues</b>	<b>64,762</b>	<b>67,615</b>	<b>40,853</b>	<b>(2,853)</b>	<b>-</b>	<b>-4%</b>
<b>Total Local LDWI Fund Revenues</b>	<b>\$ 636,966</b>	<b>627,206</b>	<b>613,767</b>	<b>9,760</b>	<b>-</b>	<b>2%</b>

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

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023		Increase (Decrease)	Increase (Decrease)
29-417-5120	Salaries: Full-Time Positions	\$ 201,060	194,522	183,704	6,538	3%	
29-417-5130	Salaries: Part-Time Positions	72,964	69,489	66,358	3,475	5%	
<b>Total Salaries and Wages</b>		<b>274,024</b>	<b>264,011</b>	<b>250,062</b>	<b>10,013</b>	<b>4%</b>	
<b>Employee Benefits</b>							
29-417-5210	FICA: Social Security	16,990	16,369	14,750	621	4%	
29-417-5211	FICA: Medicare	3,974	3,829	3,450	145	4%	
29-417-5220	Retirement	58,340	53,991	43,717	4,349	8%	
29-417-5221	Retiree Health Care	10,961	10,561	6,933	400	4%	
29-417-5230	Health and Medical Premiums	62,932	56,661	55,570	6,271	11%	
29-417-5231	Dental Insurance Premiums	2,558	2,354	2,366	204	9%	
29-417-5232	Life Insurance Premiums	156	156	335	-	0%	
29-417-5233	Disability Insurance Premiums	65	378	582	(313)	-83%	
29-417-5240	Unemployment Compensation	905	872	544	33	4%	
29-417-5250		56	56	53	-	0%	
29-417-5290	Other Employee Benefits	120	-	57	120	100%	
<b>Total Employee Benefits</b>		<b>157,057</b>	<b>145,227</b>	<b>128,357</b>	<b>11,830</b>	<b>8%</b>	
<b>Supplies</b>							
29-417-5310	General Office Supplies	-	3,200	4,252	(3,200)	-100%	
29-417-5312	Janitorial Supplies	500	500	170	-	0%	
29-417-5320	Furniture/Fixtures/Equipment	-	1,000	362	(1,000)	-100%	
29-417-5330	Training Supplies	4,520	7,620	4,192	(3,100)	-41%	
29-417-5340	Uniforms	700	700	-	-	0%	
29-417-5351	Medical Supplies	8,475	7,955	8,666	520	7%	
29-417-5380	Software	6,800	6,000	2,952	800	13%	
29-417-5390	Other Supplies	2,150	50	50	2,100	4200%	
<b>Total Supplies</b>		<b>23,145</b>	<b>27,025</b>	<b>20,644</b>	<b>(3,880)</b>	<b>-14%</b>	
<b>Contractual Services</b>							
29-417-5410	Professional Services	107,659	94,236	102,715	13,423	14%	
29-417-5420	Attorney Fees	1,000	489	-	511	104%	
29-417-5440	Other Services	4,800	3,000	4,040	1,800	60%	
29-417-5596	DFA Grant Contractual Expense	-	-	1,544	-	100%	
<b>Total Contractual Services</b>		<b>113,459</b>	<b>97,725</b>	<b>108,299</b>	<b>15,734</b>	<b>16%</b>	
<b>Operating Costs</b>							
29-417-5505	Operating Expense	2,000	-	-	2,000	100%	
29-417-5514	Employee Training	4,690	6,155	2,267	(1,465)	-24%	
29-417-5515	Employee Travel	8,828	15,235	8,337	(6,407)	-42%	
29-417-5520	Postage	225	250	165	(25)	-10%	
29-417-5521	Telecommunications	4,819	6,498	5,971	(1,679)	-26%	
29-417-5522	Subscriptions and Dues	2,250	2,320	2,459	(70)	-3%	
29-417-5523	Insurance Premiums	12,800	11,900	11,456	900	8%	
29-417-5525	Lease Payments	4,400	8,300	7,721	(3,900)	-47%	
29-417-5570	Utilities: Electricity	7,000	6,500	5,601	500	8%	
29-417-5571	Utilities - Natural Gas	1,500	1,500	1,005	-	0%	
29-417-5572	Utilities: Water	1,500	1,500	1,002	-	0%	
29-417-5580	Repairs and Maintenance	1,000	-	-	1,000	100%	
29-417-5590	Other Operating Costs	26,230	27,830	30,902	(1,600)	-6%	
<b>Total Operating Costs</b>		<b>77,242</b>	<b>88,513</b>	<b>78,008</b>	<b>(11,271)</b>	<b>-13%</b>	
<b>Total Local DWI Fund Expenditures</b>		<b>\$ 644,927</b>	<b>622,501</b>	<b>585,370</b>	<b>22,426</b>	<b>4%</b>	
<b>Net Change in Fund Balance</b>		<b>(7,961)</b>	<b>4,705</b>	<b>28,397</b>	<b>(12,666)</b>	<b>-269%</b>	

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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. The Village of Los Lunas/Valencia County DWI Misdemeanor Compliance Program received State Accreditation officially in July 2022.

*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, the following law enforcement entities participate in the DWI Enforcement Program: Belen Police Department, Bosque Farms Police Department, Isleta Tribal Police Department, Los Lunas Police Department, New Mexico State Police, and Valencia County Sheriff's Department.

*Prevention:* Evidence-based substance abuse prevention programs and activities available throughout Valencia County for K-12<sup>th</sup> grades and other community agencies. Prevention-focused Community collaboration and coordination to address the risk and protective factors within Valencia County with the goals of increasing resiliency, health, and safety for our youth and entire community.

*Screening:* Individuals convicted of DWI in Valencia County are referred to the Village of Los Lunas Valencia County DWI Program for the completion of the state-mandated alcohol/drug screening (Impaired Driving

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Assessment (IDA)) by way of sentencing by the Magistrate Court judges, Divisions I, II, and III, and at times by the 13th Judicial District Court judges.

**Description (Continued):**

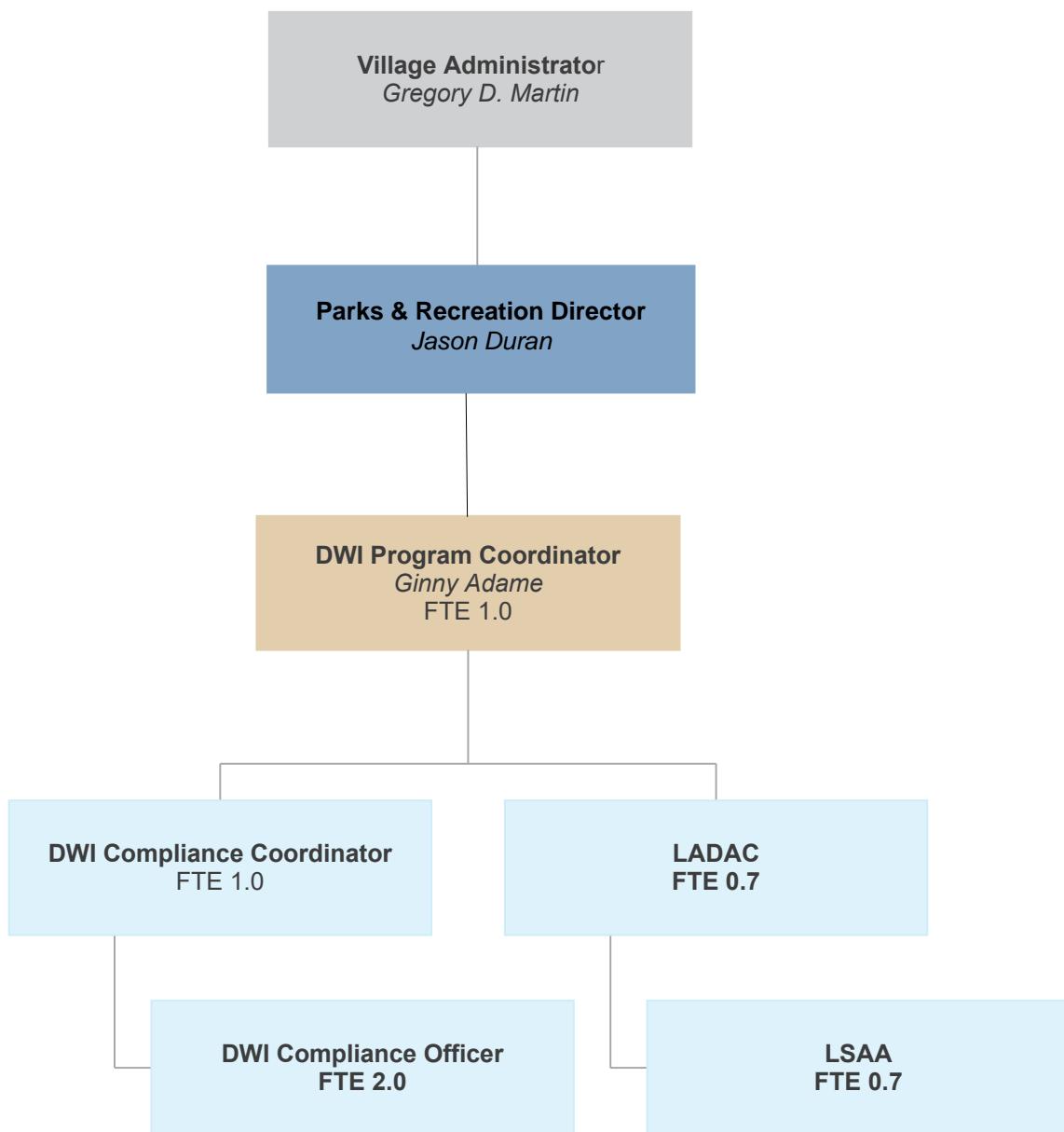
*Treatment:* The DWI Program offers an in-house, outpatient treatment program which fills a community gap of a disproportionate number of persons seeking treatment services and a limited number of substance abuse treatment providers. The Treatment program includes: client assessments, treatment plans, 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. Our Licensed Alcohol and Drug Abuse Counselor (LADAC) is bi-lingual.

**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.

# LDWI Division

FTE 5.4



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Cannabis Gross Receipts Tax Fund (30)  
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Gross Receipts Tax Revenue</b>						
30-310-4131 Cannabis Gross Receipts Tax	\$ 125,000	110,000	159,327	15,000	14%	
30-310-4132 Cannabis GRT Tax: Admin Fee	\$ (5,000)	-	(4,780)	(5,000)	100%	
<b>Total Gross Receipts Tax Revenue</b>	<b>\$ 120,000</b>	<b>110,000</b>	<b>154,547</b>	<b>10,000</b>	<b>9%</b>	
<b>Total Cannabis Gross Receipts Tax Fund Revenues</b>	<b>\$ 120,000</b>	<b>110,000</b>	<b>154,547</b>	<b>10,000</b>	<b>9%</b>	

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Emergency Medical Service Fund (39)  
 Special Revenue Fund

		Budgeted Amounts	Actual Amounts	\$ Change	% Change
		Proposed	Approved		
		June 30, 2024	June 30, 2023	June 30, 2023	
<b>Intergovernmental Grants/Distributions</b>					
39-305-4006	EMS Distribution	14,021	16,762	16,762	(2,741) -16%
<b>Total Intergovernmental Grants/Distributions</b>		<b>14,021</b>	<b>16,762</b>	<b>16,762</b>	<b>(2,741) -16%</b>
<b>Total Emergency Medical Service Fund Revenues</b>		<b>\$ 14,021</b>	<b>16,762</b>	<b>16,762</b>	<b>(2,741) -16%</b>
<b>Supplies</b>					
39-405-5313	Field Supplies	\$ 14,001	-	-	14,001 100%
39-405-5351	Medical Supplies	-	11,784	11,732	(11,784) -100%
39-405-5390	Other Supplies	-	95	95	(95) -100%
<b>Total Supplies</b>		<b>\$ 14,001</b>	<b>11,879</b>	<b>11,827</b>	<b>2,122 18%</b>
<b>Total Emergency Medical Service Fund Expend.</b>		<b>\$ 14,001</b>	<b>11,879</b>	<b>11,827</b>	<b>2,122 18%</b>
<b>Net Change in Fund Balance</b>		<b>\$ 20</b>	<b>4,883</b>	<b>4,935</b>	<b>(4,863) -100%</b>

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**LG Abatement Opioid Fund (46)**  
**Special Revenue Fund**

**Intergovernmental Grants/Distributions**

46-310-4131 LG Abatement Opioid Revenue

**Total Intergovernmental Grants/Distributions**

**Total LG Abatement Opioid Fund Revenues**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
\$	-	-	230,141	-	100%
	-	-	<b>230,141</b>	-	<b>100%</b>
\$	-	-	<b>230,141</b>	-	<b>100%</b>

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American Rescue Plan Act Fund (61)  
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Intergovernmental Grants/Distributions</b>						
61-382-4010 American Rescue Plan Grant	\$ -	1,985,903	1,985,903	(1,985,903)	-	-100%
61-382-4011 ARPA Grant to Public Libraries	26,742	26,742	-	-	-	0%
<b>Total Intergovernmental Grants/Distributions</b>	<b>26,742</b>	<b>2,012,645</b>	<b>1,985,903</b>	<b>(1,985,903)</b>	<b>-</b>	<b>-99%</b>
<b>Total American Rescue Plan Act Fund Revenues</b>	<b>\$ 26,742</b>	<b>2,012,645</b>	<b>1,985,903</b>	<b>(1,985,903)</b>	<b>-</b>	<b>-99%</b>
<b>Operating Costs</b>						
61-510-5502 ARPA Public Libraries Expendit	26,742	26,742	-	-	-	0%
<b>Total Operating Costs</b>	<b>26,742</b>	<b>26,742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital Purchases</b>						
61-510-5501 NM 6 Central NM Sewerline Ext	1,172,658	3,255,209	1,746,255	(2,082,551)	-	-
<b>Total Capital Purchases</b>	<b>1,172,658</b>	<b>3,255,209</b>	<b>1,746,255</b>	<b>(2,082,551)</b>	<b>-</b>	<b>-64%</b>
<b>Total American Rescue Plan Act Fund Expenditures</b>	<b>\$ 1,199,400</b>	<b>3,281,951</b>	<b>1,746,255</b>	<b>(2,082,551)</b>	<b>-</b>	<b>-63%</b>
<b>Net Change in Fund Balance</b>	<b>(1,172,658)</b>	<b>(1,269,306)</b>	<b>239,648</b>	<b>96,648</b>	<b>-</b>	<b>0%</b>

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**Aquatic Center Fund (32)**  
**Capital Projects Fund**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023		Increase (Decrease)	Increase (Decrease)
<b>Intergovernmental Grants/Distributions</b>						
32-323-4009 Legislative Appropriation	\$ -	-	-	-	-	100%
<b>Total Intergovernmental Grants/Distributions</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Aquatic Center Fund Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Contractual Services</b>						
32-442-5410 Professional Services	\$ -	-	-	-	-	100%
32-442-5517 Professional Services	\$ -	-	1,228	-	-	100%
<b>Total Contractual Services</b>	<b>\$ -</b>	<b>-</b>	<b>1,228</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Aquatic Center Fund Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>1,228</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Transfers In/Out</b>						
32-348-6010 Transfer from General Fund	\$ -	-	-	-	-	100%
<b>Total Transfers In/Out</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>(1,228)</b>	<b>-</b>	<b>-</b>	<b>100%</b>

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Intergovernmental Grants/Distributions</b>						
38-322-4009 Legislative Appropriation	\$ 770,000	770,000	-	-	-	0%
<b>Total Intergovernmental Grants/Distributions</b>	<b>\$ 770,000</b>	<b>770,000</b>	-	-	-	<b>0%</b>
<b>Total River Park Improvements Fund Revenues</b>	<b>\$ 770,000</b>	<b>770,000</b>	-	-	-	<b>0%</b>
 <b>Contractual Services</b>						
38-441-5410 Professional Services	49,403	49,403	-	-	-	0%
<b>Total Contractual Services</b>	<b>49,403</b>	<b>49,403</b>	-	-	-	<b>0%</b>
 <b>Capital Purchases</b>						
38-441-5690 River Park Improvements	670,000	670,000	-	-	-	0%
<b>Total Capital Purchases</b>	<b>670,000</b>	<b>670,000</b>	-	-	-	<b>0%</b>
<b>Total River Park Improvements Fund Expenditures</b>	<b>\$ 719,403</b>	<b>719,403</b>	-	-	-	<b>0%</b>
 <b>Net Change in Fund Balance</b>	<b>50,597</b>	<b>50,597</b>	-	-	-	<b>0%</b>

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed	Approved	June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)
<b>Intergovernmental Grants/Distributions</b>						
40-323-4009      Legislative Appropriation	\$ -		336,412	189,617	(336,412)	-100%
<b>Total Intergovernmental Grants/Distributions</b>	<b>\$ -</b>	<b>336,412</b>	<b>189,617</b>	<b>(336,412)</b>	<b>-100%</b>	
<b>Total Sports Complex Improvements Fund Revenues</b>	<b>\$ -</b>	<b>336,412</b>	<b>189,617</b>	<b>(336,412)</b>	<b>-100%</b>	
<b>Capital Purchases</b>						
40-441-5691      Sports Complex	400,000		736,412	396,775	(336,412)	-46%
<b>Total Capital Purchases</b>	<b>400,000</b>	<b>736,412</b>	<b>396,775</b>	<b>(336,412)</b>	<b>-46%</b>	
<b>Total Sports Complex Improvements Fund Expenditures</b>	<b>\$ 400,000</b>	<b>736,412</b>	<b>396,775</b>	<b>(336,412)</b>	<b>-46%</b>	
<b>Transfers In/Out</b>						
40-348-6010      Transfer from General Fund	400,000		400,000	400,000	-	0%
<b>Total Transfers In/Out</b>	<b>\$ 400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>0%</b>	
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>192,842</b>	<b>-</b>	<b>-</b>	<b>100%</b>

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Debt Service</b>						
34-400-5710	Debt Service: Principal	\$ 150,000	145,000	5,000	3%	
34-400-5720	Debt Service: Interest Expense	106,200	110,550	(4,350)	-4%	
34-400-5721	Debt Service: Other Fees	270	270	269	-	0%
<b>Total Debt Service</b>		<b>256,470</b>	<b>255,820</b>	<b>255,819</b>	<b>650</b>	<b>0%</b>
<b>Total GRT Revenue Bond 2016 Fund Expenditures</b>		<b>\$ 256,470</b>	<b>255,820</b>	<b>255,819</b>	<b>650</b>	<b>0%</b>
<b>Transfers In/Out</b>						
34-392-3000	Transfer from Infrastructure	256,470	255,820	255,820	650	0%
<b>Total Transfers In/Out</b>		<b>\$ 256,470</b>	<b>255,820</b>	<b>255,820</b>	<b>650</b>	<b>0%</b>
<b>Net Change in Fund Balance</b>		-	-	1	-	0%

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Property Taxes</b>						
36-300-4101 Property Taxes: Debt Service	\$ 384,785	414,550	403,387	(29,765)	-7%	
<b>Total Property Tax Revenues</b>	<b>\$ 384,785</b>	<b>414,550</b>	<b>403,387</b>	<b>(29,765)</b>	<b>-7%</b>	
<b>Total G.O. Bond 2016 Fund Revenues</b>	<b>\$ 384,785</b>	<b>414,550</b>	<b>403,387</b>	<b>(29,765)</b>	<b>-7%</b>	
<b>Debt Service</b>						
36-400-5710 Debt Service: Principal	370,000	365,000	365,000	5,000	1%	
36-400-5720 Debt Service: Interest Expense	90,013	99,213	99,213	(9,200)	-9%	
36-400-5721 Debt Service: Other Fees	270	270	270	-	0%	
<b>Total Debt Service</b>	<b>460,283</b>	<b>464,483</b>	<b>464,483</b>	<b>(4,200)</b>	<b>-1%</b>	
<b>Total G.O. Bond 2016 Fund Expenditures</b>	<b>\$ 460,283</b>	<b>464,483</b>	<b>464,483</b>	<b>(4,200)</b>	<b>-1%</b>	
<b>Net Change in Fund Balance</b>	<b>\$ (75,498)</b>	<b>(49,933)</b>	<b>(61,096)</b>	<b>(25,565)</b>	<b>0%</b>	

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**Fiduciary Fund Summary**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>Proposed</b> <b>June 30, 2024</b>	<b>Approved</b> <b>June 30, 2023</b>	<b>June 30, 2023</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>	
<b>Revenues</b>						
Sales Taxes	\$ -	1,740,000	2,258,156	(1,740,000)		-100%
Intergovernmental Grants/Distributions		- 30,900	7,490	(30,900)		-100%
Charges for Services		9,000	967,727	655,187	(958,727)	-99%
Investment Earnings		2,400	2,400	1,694	-	0%
Miscellaneous Revenues		647,627	752,066	502,620	(104,439)	-14%
<b>Total Revenues</b>	<b>\$ 659,027</b>	<b>3,493,093</b>	<b>3,425,147</b>	<b>(2,834,066)</b>	<b>-81%</b>	
<b>Expenditures</b>						
Salaries and Wages	\$ -	1,311,067	962,222	(1,311,067)		-100%
Employee Benefits		324,000	987,180	681,132	(663,180)	-67%
Supplies		- 298,354	262,480	(298,354)		-100%
Contractual Services		- 168,310	106,629	(168,310)		-100%
Operating Costs		32,330	480,625	361,826	(448,295)	-93%
<b>Total Expenditures</b>	<b>\$ 356,330</b>	<b>3,245,536</b>	<b>2,374,289</b>	<b>(2,889,206)</b>	<b>-89%</b>	
<b>Net Change in Fund Balance</b>	<b>\$ 302,697</b>	<b>247,557</b>	<b>1,050,858</b>	<b>55,140</b>	<b>22%</b>	

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Court Trust Fund (28)  
 Fiduciary Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Charges for Services</b>						
28-302-4154    Judicial Education Fee	\$ 3,000	6,000	1,598	(3,000)	-50%	
28-302-4155    Court Automation Fees	\$ 6,000	14,000	3,247	(8,000)	-57%	
<b>Total Charges for Services</b>	<b>\$ 9,000</b>	<b>20,000</b>	<b>4,845</b>	<b>(11,000)</b>	<b>-55%</b>	
<b>Total Court Trust Fund Revenues</b>	<b>\$ 9,000</b>	<b>20,000</b>	<b>4,845</b>	<b>(11,000)</b>	<b>-55%</b>	
<b>Operating Costs</b>						
28-402-5590    Other Operating Costs	9,000	20,000	-	(11,000)	-55%	
<b>Total Operating Costs</b>	<b>9,000</b>	<b>20,000</b>	<b>-</b>	<b>(11,000)</b>	<b>-55%</b>	
<b>Total Court Trust Fund Expenditures</b>	<b>\$ 9,000</b>	<b>20,000</b>	<b>-</b>	<b>(11,000)</b>	<b>-55%</b>	
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>4,845</b>	<b>-</b>	<b>100%</b>	

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Proposed June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Investment Earnings</b>						
60-306-4060 Interest Income	\$ 2,400	2,400	1,694	-	0%	
<b>Total Investment Earnings</b>	<b>\$ 2,400</b>	<b>2,400</b>	<b>1,694</b>	<b>-</b>	<b>0%</b>	
60-311-3099 Contributions: Employees	462,311	549,037	384,255	(86,726)	-16%	
60-370-4014 Contributions: Retirees	161,986	137,794	102,010	24,192	18%	
<b>Total Miscellaneous Revenues</b>	<b>624,297</b>	<b>686,831</b>	<b>486,265</b>	<b>(62,534)</b>	<b>-9%</b>	
<b>Total Employee Benefit Fund Revenues</b>	<b>\$ 626,697</b>	<b>689,231</b>	<b>487,959</b>	<b>(62,534)</b>	<b>-9%</b>	
<b>Employee Benefits</b>						
60-530-5562 Health and Medical Premiums	324,000	276,188	209,473	47,812	17%	
<b>Total Employee Benefits</b>	<b>\$ 324,000</b>	<b>276,188</b>	<b>209,473</b>	<b>47,812</b>	<b>17%</b>	
<b>Total Employee Benefit Fund Expenditures</b>	<b>\$ 324,000</b>	<b>276,188</b>	<b>209,473</b>	<b>47,812</b>	<b>17%</b>	
<b>Net Change in Fund Balance</b>	<b>302,697</b>	<b>413,043</b>	<b>278,486</b>	<b>(110,346)</b>	<b>-27%</b>	

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Appreciating You Fund (62)  
 Fiduciary Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2024	Approved June 30, 2023	June 30, 2024	Increase (Decrease)	Increase (Decrease)	
<b>Miscellaneous Revenues</b>						
62-370-4710    Donations/Contributions	\$ 2,830	2,830	2,109	-	0%	
<b>Total Miscellaneous Revenues</b>	<b>\$ 2,830</b>	<b>2,830</b>	<b>2,109</b>	<b>-</b>	<b>0%</b>	
<b>Total Appreciating You Fund Revenues</b>	<b>\$ 2,830</b>	<b>2,830</b>	<b>2,109</b>	<b>-</b>	<b>0%</b>	
<b>Operating Costs</b>						
62-500-5501    Operating Costs	2,830	6,864	-	(4,034)	-59%	
<b>Total Operating Costs</b>	<b>\$ 2,830</b>	<b>6,864</b>	<b>-</b>	<b>(4,034)</b>	<b>-59%</b>	
<b>Total Appreciating You Fund Expenditures</b>	<b>\$ 2,830</b>	<b>6,864</b>	<b>-</b>	<b>(4,034)</b>	<b>-59%</b>	
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(4,034)</b>	<b>2,109</b>	<b>4,034</b>	<b>-100%</b>	

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Miscellaneous Revenues</b>						
64-370-4799 Cash Collected as Evidence	\$ 10,000	10,000	-	-	0%	
<b>Total Miscellaneous Revenues</b>	<b>\$ 10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Police Evidence Fund Revenues</b>	<b>\$ 10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Operating Costs</b>						
64-404-5501 Cash Returned as Evidence	10,000	10,000	-	-	0%	
<b>Total Operating Costs</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Police Evidence Fund Expenditures</b>	<b>\$ 10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Net Change in Fund Balance</b>						<b>100%</b>
	-	-	-	-	-	

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

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Miscellaneous Revenues</b>						
65-370-4710 Donations/Contributions	\$ 3,000	2,730	5,639	270	10%	
<b>Total Miscellaneous Revenues</b>	<b>\$ 3,000</b>	<b>2,730</b>	<b>5,639</b>	<b>270</b>	<b>10%</b>	
<b>Total Firefighter Fund Revenues</b>	<b>\$ 3,000</b>	<b>2,730</b>	<b>5,639</b>	<b>270</b>	<b>10%</b>	
<b>Supplies</b>						
65-405-5390 Other Supplies	-	14,614	-	(14,614)	-100%	
<b>Total Supplies</b>	<b>-</b>	<b>14,614</b>	<b>-</b>	<b>(14,614)</b>	<b>-100%</b>	
<b>Operating Costs</b>						
65-405-5501 Operating Costs	3,000	-	3,274	3,000	100%	
<b>Total Operating Costs</b>	<b>3,000</b>	<b>-</b>	<b>3,274</b>	<b>3,000</b>	<b>100%</b>	
<b>Total Firefighter Fund Expenditures</b>	<b>\$ 3,000</b>	<b>14,614</b>	<b>3,274</b>	<b>(11,614)</b>	<b>-79%</b>	
<b>Net Change in Fund Balance</b>			<b>(11,884)</b>	<b>2,365</b>	<b>11,884</b>	<b>-100%</b>

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Cops for Kids Fund (66)  
 Fiduciary Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2024	Approved June 30, 2023	June 30, 2023	Increase (Decrease)	Increase (Decrease)	
<b>Miscellaneous Revenues</b>						
66-370-4710    Donations/Contributions	\$ 7,500	6,500	7,580	1,000	15%	
<b>Total Miscellaneous Revenues</b>	<b>\$ 7,500</b>	<b>6,500</b>	<b>7,580</b>	<b>1,000</b>	<b>15%</b>	
<b>Total Cops for Kids Fund Revenues</b>	<b>\$ 7,500</b>	<b>6,500</b>	<b>7,580</b>	<b>1,000</b>	<b>15%</b>	
<b>Operating Costs</b>						
66-404-5501    Operating Costs	7,500	11,775	13,014	(4,275)	-36%	
<b>Total Operating Costs</b>	<b>7,500</b>	<b>11,775</b>	<b>13,014</b>	<b>(4,275)</b>	<b>-36%</b>	
<b>Total Cops for Kids Fund Expenditures</b>	<b>\$ 7,500</b>	<b>11,775</b>	<b>13,014</b>	<b>(4,275)</b>	<b>-36%</b>	
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(5,275)</b>	<b>(5,434)</b>	<b>5,275</b>	<b>-100%</b>	

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**Schedule of Transfers**

		<b>Budgeted Amounts</b>		<b>Actual Amounts</b>		<b>\$ Change</b>	<b>% Change</b>
		<b>Proposed</b> <b>June 30, 2024</b>	<b>Approved</b> <b>June 30, 2023</b>	<b>June 30, 2023</b>		<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>General Fund Transfers</b>							
11-348-3080	Transfer From Water/Sewer Fund	\$ 181,000	-	-	181,000	100%	
11-492-6031	Transfer to Sports Complex	(400,000)	(400,000)	(400,000)	-	0%	
11-492-6033	Transfer to DF Park	-	(1,400,000)	(1,400,000)	1,400,000	-100%	
11-492-6034	Transfer to Infrastructure Fund	(169,600)	(1,167,000)	(1,167,000)	997,400	-85%	
11-492-6050	Transfer to I-25 Fund	(5,000,000)	-	-	(5,000,000)	100%	
11-492-6070	Transfer to Water/Sewer Fund	(1,600,000)	(6,102,264)	(6,102,264)	4,502,264	-74%	
<b>Total General Fund Transfers</b>		<b>(7,169,600)</b>	<b>(9,069,264)</b>	<b>(9,069,264)</b>	<b>2,080,664</b>	<b>-23%</b>	
<b>Municipal Street Improvement Fund Transfers</b>							
17-492-6040	Transfer from Water/Sewer Fund	183,064	183,064	183,064	-	0%	
<b>Total Municipal Street Improvement Fund Transfers</b>		<b>183,064</b>	<b>183,064</b>	<b>183,064</b>	<b>-</b>	<b>0%</b>	
<b>Infrastructure Fund Transfers</b>							
25-348-6020	Transfer from General Fund	169,600	1,167,000	1,167,000	(997,400)	-85%	
25-492-6010	Transfer to 2016 GRT Bond Fund	(256,470)	(255,820)	(255,820)	(650)	0%	
<b>Total Infrastructure Fund Transfers</b>		<b>(86,870)</b>	<b>911,180</b>	<b>911,180</b>	<b>(998,050)</b>	<b>-110%</b>	
<b>I-25 Interchange Fund Transfers</b>							
42-348-6020	Transfer from General Fund	5,000,000	-	-	5,000,000	100%	
<b>Total I-25 Interchange Fund Transfers</b>		<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>	<b>100%</b>	
<b>Daniel Fernandez Park Improvements Fund Transfers</b>							
31-348-6010	Transfer from General Fund	-	1,400,000	1,400,000	(1,400,000)	-100%	
<b>Total Daniel Fernandez Park Improvements Fund Transfers</b>		<b>-</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>(1,400,000)</b>	<b>-100%</b>	
<b>Sports Complex Fund Transfers</b>							
40-348-6010	Transfer from General Fund	400,000	400,000	400,000	-	0%	
<b>Total Sports Complex Fund Transfers</b>		<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>0%</b>	
<b>2016 GRT Bond Fund Transfers</b>							
34-392-3000	Transfer from Infrastructure	256,470	255,820	255,820	650	0%	
<b>Total 2016 GRT Bond Fund Transfers</b>		<b>256,470</b>	<b>255,820</b>	<b>255,820</b>	<b>650</b>	<b>0%</b>	
<b>Water/Sewer Fund Transfers</b>							
41-348-3050	Transfer from General Fund	1,600,000	6,102,264	6,102,264	(4,502,264)	-74%	
41-348-3080	Transfer to Municipal Street	(183,064)	(183,064)	(183,064)	-	0%	
41-492-6055	Transfer to General Fund	-	-	-	-	100%	
41-492-6056	Transfer to General Fund	(181,000)	-	-	(181,000)	100%	
<b>Total Water/Sewer Fund Transfers</b>		<b>1,235,936</b>	<b>5,919,200</b>	<b>5,919,200</b>	<b>(4,683,264)</b>	<b>-79%</b>	
<b>Net Cash Transfers</b>							
		\$ -	-	-	-	-	0%

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## **New Positions**

**Administration Department:**

<i>Position Title:</i>	<i>Deputy Village Administrator</i>
<i>Department/Division:</i>	Administration Department/Village Administrator Division
<i>Pay Grade:</i>	TBD
<i>FTE:</i>	1.0
<i>Rationale:</i>	This position will improve or enhance existing services by relieving the Village Administrator of some of their duties and responsibilities, serving as an integral member of the Executive Leadership Team, and providing leadership support and administrative direction to assigned departments and functions.

**Community Development Department:**

<i>Position Title:</i>	<i>Permit Technician</i>
<i>Department/Division:</i>	Community Development Department/Planning Division
<i>Pay Grade:</i>	G
<i>FTE:</i>	1.0
<i>Rationale:</i>	This request is to accommodate changes in the way the Community Development Department operates, and the large volume of digital permit applications that we receive. We currently have one Permit Technician but due to the workload and growth in the community we need more support in entering permits.

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**New Positions**

**Parks & Recreation Department:**

***Position Title: Park Technician I***

<i>Department/Division:</i>	Parks and Recreation Department/Parks Division
<i>Pay Grade:</i>	E
<i>FTE:</i>	1.0
<i>Rationale:</i>	This position will improve or enhance existing services by increasing the staff available to handle the existing and growing workload due to the increase in tournaments and special events at our new venues. The additional worker will allow us to be more flexible with schedules, reducing overtime by scheduling more employees on the weekends during the busy times of the year.

***Position Title: Park Technician II***

<i>Department/Division:</i>	Parks and Recreation Department/Parks Division
<i>Pay Grade:</i>	F
<i>FTE:</i>	1.0
<i>Rationale:</i>	This position will improve or enhance existing services by increasing the staff available to handle the existing and growing workload due to the increase in tournaments and special events at our new venues. The additional worker will allow us to be more flexible with schedules, reducing overtime by scheduling more employees on the weekends during the busy times of the year.

***Position Title: Recreation Coordinator***

<i>Department/Division:</i>	Parks and Recreation Department/Recreation Division
<i>Pay Grade:</i>	I
<i>FTE:</i>	1.0
<i>Rationale:</i>	With the expansion of the Daniel Fernandez Recreation Center, we now have the opportunity to expand our recreation services to the community. The Recreation Coordinator position allows the division to oversee the planning, directing, and operating of recreational programs at a higher level similar to the Sports Coordinator position. These programs are for all ages, including youth, teens, adults, and seniors.

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**New Positions**

**Parks & Recreation Department (continued):**

***Position Title: Facility Maintenance Technician I***

<b>Department/Division:</b>	Parks and Recreation Department/Facility Maintenance Division
<b>Pay Grade:</b>	F
<b>FTE:</b>	2.0
<b>Rationale:</b>	Additional Facility Maintenance Technicians are being requested due to the additional work that has been created over the recent years with the additional buildings, including Fire Station, Water/Sewer, Public Works, Daniel Fernandez Recreation Center, Parks and Recreation Building, etc. The two additional positions will help cover the additional workload brought by these new buildings, in addition to existing buildings.

***Position Title: Buildings and Grounds Superintendent***

<b>Department/Division:</b>	Parks and Recreation Department/Facility Maintenance Division
<b>Pay Grade:</b>	N
<b>FTE:</b>	1.0
<b>Rationale:</b>	The Buildings and Grounds Superintendent will oversee the Parks Division and Facility Maintenance Division. With the growth and responsibilities both areas have seen, this position will focus on making sure each division is operating efficiently, as well as assisting the director with contracts and small and large construction projects.

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**New Positions**

**Public Works Department:**

<b>Position Title:</b>	<i>Mechanic</i>
<b>Department/Division:</b>	Public Works Department/Fleet Maintenance Division
<b>Pay Grade:</b>	G
<b>FTE:</b>	1.0
<b>Rationale:</b>	Over the past few years, we have increased our workload due to the Village of Los Lunas gaining additional fleet units. We have more work orders coming in than we have in the past. The work orders have increased by over 100 a year and this does not include quick repairs, such as flat tire repairs, replacing windshield wipers, checking fluids, and other miscellaneous items. This additional Mechanic position will greatly benefit the Village of Los Lunas, as it will enable the Fleet Maintenance Division to get jobs completed in a timelier manner, while increasing output.
<b>Position Title:</b>	<i>Construction/Safety Inspector</i>
<b>Department/Division:</b>	Public Works Department/Streets Division
<b>Pay Grade:</b>	L
<b>FTE:</b>	1.0
<b>Rationale:</b>	With the current growth the Village of Los Lunas has been experiencing, we feel that an additional Construction/Safety Inspector is necessary to keep up with inspecting all of the projects happening within the Village of Los Lunas. The current Construction/Safety Inspector inspects all utility and civil projects, which includes all new development within subdivisions and all of the Village-accepted infrastructure for commercial development. The current Construction/Safety Inspector inspects plans prior to construction beginning on all of the above-mentioned projects. In addition, attends all pre-construction meetings, progress meetings, and final walk-through meetings for all projects. With all of the current and projected growth in the Village, we need an additional Construction/Safety Inspector within the Public Works Department. A new Construction/Safety Inspector will ensure all projects in the Village are completed to the Village design standards. This position will mainly inspect civil projects, and the current inspector will focus more on utility projects, therefore, we are asking that this position be funded through the General Fund (Streets Division).

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**New Positions**

**Public Works Department (continued):**

<i>Position Title:</i>	<i>Project Coordinator</i>
<i>Department/Division:</i>	Public Works Department/Streets Division
<i>Pay Grade:</i>	H
<i>FTE:</i>	1.0
<i>Rationale:</i>	With the current growth in development and infrastructure in the Village of Los Lunas, we have changed our process and now require all divisions within the Village and all outside contractors to submit traffic control plans to the Project Coordinator for review and approval. The number of traffic control plans we approve each week has increased significantly. This position will assist all divisions within the Public Works Department to ensure all NMDOT Traffic Permits are submitted to the NMDOT in a timely and accurate manner. With the ongoing increase in demand for pre-construction meetings, progress meetings, final walkthrough meetings, development committee meetings, etc., an additional Project Coordinator position will assist the Public Works Director and the Assistant Public Works Director in managing all projects in a professional, timely, and satisfactory manner. These duties will include managing project-related paperwork, scheduling project-related meetings, proper filing and storing of project documents, communicating with internal and external stakeholders, maintaining and updating the Village of Los Lunas Public Works website, and managing the deletion of fixed assets duties, to include the Public Surplus Management website. Many of the projects the Project Coordinator will assist in managing are civil projects, therefore we are asking that this position be funded through the General Fund (Streets Division).

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## **Position Reclassifications**

**Administration Department:**

<i>Position Title:</i>	<i>Deputy Clerk</i>
<i>Reclassified Position Title:</i>	<i>Deputy Clerk</i>
<i>Department/Division:</i>	Administration Department/Village Administrator Division
<i>FTE:</i>	1.0
<i>Old Pay Grade:</i>	G
<i>Reclassified Pay Grade:</i>	K
<i>Rationale:</i>	Due to reorganization of the front desk Administrative Assistant position under Administration, additional duties will be added to the Deputy Clerk position. The Deputy Clerk position will now supervise the front desk Administrative Assistant position, as well as front desk scheduling and daily operations. Reclassification will put the Deputy Clerk position in line with other positions with similar management and supervisory responsibilities.

<i>Old Position Title:</i>	<i>Human Resources Technician</i>
<i>Reclassified Position Title:</i>	<i>Human Resources Specialist</i>
<i>Department/Division:</i>	Administration Department/Human Resources Division
<i>FTE:</i>	1.0
<i>Old Pay Grade:</i>	G
<i>Reclassified Pay Grade:</i>	J
<i>Rationale:</i>	Reclassification – increased years of experience requirement and advanced knowledge through targeted training and certifications; increased level of responsibility through demonstrated trust, proficiency, and performance of assigned tasks, duties, and assignments.

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**Position Reclassifications**

**Public Works Department:**

<i>Old Position Title:</i>	<i>Public Works Technician</i>
<i>Reclassified Position Title:</i>	<i>WWTP Equipment Operator</i>
<i>Department/Division:</i>	Public Works Department/Wastewater Treatment Plant Division
<i>FTE:</i>	1.0
<i>Old Pay Grade:</i>	G
<i>Reclassified Pay Grade:</i>	H
<i>Rationale:</i>	Over the years the Wastewater Treatment Plant Division has expanded, and our regulatory requirements have increased. A few years back we changed our operations schedule from 5 day/on-call weekends, to 7 Day/on-call overnight. Making this change has cut the crew in half on Friday-Monday each week. The WWTP Equipment Operator helps complete required maintenance in operations, plant, facility, and lift stations, as well as the sludge disposal facility. Since this is a Certified Operator position, this will also help ensure that we have at least one to two Certified Operators (Level 3-4) on shift every day, which is a requirement of the U.S. Environment Protection Agency (EPA) and NM Environment Department (NMED), our regulatory authorities.

<i>Old Position Title:</i>	<i>Public Works Technician</i>
<i>Reclassified Position Title:</i>	<i>Sewer Maintenance Operator</i>
<i>Department/Division:</i>	Public Works Department/Water/Sewer
<i>FTE:</i>	1.0
<i>Old Pay Grade:</i>	G
<i>Reclassified Pay Grade:</i>	H
<i>Rationale:</i>	This reclassification is needed for continued support in the elimination of receiving quarterly Notice of Violation from the NM Public Regulation Commission for the increased utility line locates due to Village growth. It will allow us to provide better support to the Utility Billing Division and provide additional resources for the repair and replacement of water/sewer utilities within the Village, including pressure reducing valves (PRVs), fire hydrants, arsenic treatment, and sewage backups or breaks.

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**Budgeted Positions by FTE**

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

*Mayor & Council Division (431)*

Position Title	Department	Division	Status	FY 2024		FY 2023		FY 2022	
				Budgeted FTE	FTE				
Mayor	Administration	Mayor and Council	Elected		-		-		-
Councilor	Administration	Mayor and Council	Elected		-		-		-

*Village Administrator Division (432)*

Position Title	Department	Division	Status	FY 2024		FY 2023		FY 2022	
				Budgeted FTE	FTE				
Village Administrator	Administration	Village Administrator	Full-time	1.0		1.0		1.0	
Deputy Village Administrator	Administration	Village Administrator	Full-time		1.0				
Deputy Clerk	Administration	Village Administrator	Full-time		1.0		1.0		1.0
Administrative Assistant	Administration	Village Administrator	Full-time		1.0				
				4.0		2.0		2.0	

*Finance Division (433)*

Position Title	Department	Division	Status	FY 2024		FY 2023		FY 2022	
				Budgeted FTE	FTE				
Finance Director	Administration	Finance	Full-time	1.0		1.0		1.0	
Accountant	Administration	Finance	Full-time		1.0		1.0		1.0
Procurement Coordinator	Administration	Finance	Full-time		1.0		1.0		1.0
Payroll/Benefits Specialist	Administration	Finance	Full-time		1.0		1.0		1.0
Accounts Payable Specialist	Administration	Finance	Full-time		1.0		1.0		1.0
				5.0		5.0		5.0	

*Utility Billing Division (434)*

Position Title	Department	Division	Status	FY 2024		FY 2023		FY 2022	
				Budgeted FTE	FTE				
Utility Billing Supervisor	Administration	Utility Billing	Full-time	1.0		1.0		1.0	
Utility Billing Clerk/Cashier	Administration	Utility Billing	Full-time		4.0		4.0		3.0
Utility Billing Clerk/Cashier	Administration	Utility Billing	Part-time		-		-		0.7
				5.0		5.0		4.7	

*Information Technology Division (435)*

Position Title	Department	Division	Status	FY 2024		FY 2023		FY 2022	
				Budgeted FTE	FTE				
Information Technology Director	Administration	Information Technology	Full-time	1.0		1.0		1.0	
Network Administrator	Administration	Information Technology	Full-time		1.0		1.0		1.0
Systems Administrator	Administration	Information Technology	Full-time		1.0		1.0		1.0
Information Security Administrator	Administration	Information Technology	Full-time		1.0		1.0		-
Technical Support Specialist	Administration	Information Technology	Full-time		2.0		2.0		2.0
				6.0		6.0		5.0	

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**Budgeted Positions by FTE**

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

**Administration Department (Continued)**

*Human Resources Division (436)*

Position Title	Department	Division	Status	FY 2024		FY 2023		FY 2022	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Human Resources Manager	Administration	Human Resources	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Human Resources Specialist	Administration	Human Resources	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
		<b>Administration Department Total</b>		<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
				<b>22.0</b>	<b>20.0</b>	<b>18.7</b>			

**Municipal Court Department (402)**

Position Title	Department	Division	Status	FY 2024		FY 2023		FY 2022	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Municipal Judge	Municipal Court	Municipal Court	Elected	-	-	-	-	-	-
Chief Court Clerk	Municipal Court	Municipal Court	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Court Clerk	Municipal Court	Municipal Court	Full-time	2.0	2.0	2.0	2.0	2.0	2.0
Court Clerk	Municipal Court	Municipal Court	Part-time	-	-	-	-	-	-
		<b>Municipal Court Department Total</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
				<b>3.0</b>	<b>3.0</b>	<b>3.0</b>			

**Police Department (404)**

Position Title	Department	Division	Status	FY 2024		FY 2023		FY 2022	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Chief of Police	Police Department	Police	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Chief of Police	Police Department	Police	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Lieutenant	Police Department	Police	Full-time	5.0	5.0	5.0	5.0	5.0	5.0
Detective	Police Department	Police	Full-time	5.0	5.0	5.0	5.0	5.0	5.0
Sergeant	Police Department	Police	Full-time	7.0	7.0	7.0	7.0	7.0	7.0
Police Officer	Police Department	Police	Full-time	26.0	26.0	26.0	26.0	25.0	25.0
Public Safety Aide	Police Department	Police	Full-time	2.0	2.0	2.0	2.0	-	-
Police Property Evidence/Vehicle Technician	Police Department	Police	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Police Office Manager/Executive Secretary	Police Department	Police	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Police Clerk	Police Department	Police	Full-time	2.0	2.0	2.0	2.0	2.0	2.0
		<b>Police Department Total</b>		<b>51.0</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>	<b>48.0</b>	<b>48.0</b>
				<b>51.0</b>	<b>51.0</b>	<b>51.0</b>			

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**Budgeted Positions by FTE**

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

					FY 2024	FY 2023	FY 2022
					Budgeted FTE	FTE	FTE
Position Title	Department	Division	Status				
Fire Chief	Fire Department	Fire	Full-time		1.0	1.0	1.0
Assistant Fire Chief	Fire Department	Fire	Full-time		1.0	1.0	1.0
Fire Captain	Fire Department	Fire	Full-time		2.0	2.0	1.0
Division Chief/Fire Marshal	Fire Department	Fire	Full-time		1.0	1.0	1.0
Fire Lieutenant	Fire Department	Fire	Full-time		3.0	3.0	3.0
Engineer/EMT Intermediate	Fire Department	Fire	Full-time		3.0		
Engineer/EMT Basic	Fire Department	Fire	Full-time		3.0		
Firefighter/EMT Paramedic	Fire Department	Fire	Full-time		3.0		
Firefighter/EMT Intermediate	Fire Department	Fire	Full-time		6.0	4.0	9.0
Firefighter/EMT Basic	Fire Department	Fire	Full-time		11.0	22.0	14.0
Administrative Assistant II	Fire Department	Fire	Full-time		1.0	1.0	1.0
<b>Fire Department Total</b>					<b>35.0</b>	<b>35.0</b>	<b>31.0</b>

**Parks & Recreation Department**

					FY 2024	FY 2023	FY 2022
					Budgeted FTE	FTE	FTE
Position Title	Department	Division	Status				
Parks and Recreation Director	Parks & Recreation	Parks	Full-time		1.0	1.0	1.0
Parks Supervisor	Parks & Recreation	Parks	Full-time		1.0	1.0	1.0
Park Technician III	Parks & Recreation	Parks	Full-time		1.0	1.0	1.0
Park Technician II	Parks & Recreation	Parks	Full-time		2.0	1.0	1.0
Park Technician I	Parks & Recreation	Parks	Full-time		6.0	5.0	5.0
Parks Laborer	Parks & Recreation	Parks	Part-time		0.7	0.7	0.7
<b>Parks Division (441)</b>					<b>11.7</b>	<b>9.7</b>	<b>9.7</b>
					FY 2024	FY 2023	FY 2022
					Budgeted FTE	FTE	FTE
Position Title	Department	Division	Status				
Recreation Supervisor	Parks & Recreation	Recreation	Full-time		1.0	1.0	1.0
Sports Coordinator	Parks & Recreation	Recreation	Full-time		1.0	1.0	1.0
Recreation Coordinator	Parks & Recreation	Recreation	Full-time		1.0		
Recreation Specialist	Parks & Recreation	Recreation	Full-time		1.0	1.0	1.0
Recreation Assistant	Parks & Recreation	Recreation	Full-time		1.0	1.0	1.0
Recreation Aide	Parks & Recreation	Recreation	Part-time		5.6	5.6	5.6
<b>Recreation Division (442)</b>					<b>10.6</b>	<b>9.6</b>	<b>9.6</b>

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Budgeted Positions by FTE

General Fund (11) (Continued)  
 Parks & Recreation Department (Continued)

					FY 2024	FY 2023	FY 2022
Position Title	Department	Division	Status	Budgeted FTE	FTE	FTE	
Open Space Supervisor	Parks & Recreation	Open Space	Full-time	1.0	1.0	1.0	
Park Ranger II	Parks & Recreation	Open Space	Full-time	1.0	1.0	-	
Park Ranger	Parks & Recreation	Open Space	Full-time	3.0	3.0	3.0	
				5.0	5.0	4.0	

					FY 2024	FY 2023	FY 2022
Position Title	Department	Division	Status	Budgeted FTE	FTE	FTE	
Buildings and Grounds Superintendent	Parks & Recreation	Facility Maintenance	Full-time	1.0			
Facility Maintenance Supervisor	Parks & Recreation	Facility Maintenance	Full-time	1.0	1.0	1.0	
Facility Maintenance Technician III	Parks & Recreation	Facility Maintenance	Full-time	1.0	1.0	1.0	
Facility Maintenance Technician II	Parks & Recreation	Facility Maintenance	Full-time	3.0	3.0	3.0	
Facility Maintenance Technician I	Parks & Recreation	Facility Maintenance	Full-time	2.0			
				8.0	5.0	5.0	
Parks & Recreation Department Total					35.3	29.3	28.3

Library Department

					FY 2024	FY 2023	FY 2022
Position Title	Department	Division	Status	Budgeted FTE	FTE	FTE	
Library Director	Library	Library	Full-time	1.0	1.0	1.0	
Assistant Library Director	Library	Library	Full-time	1.0	1.0	1.0	
Children's Librarian	Library	Library	Full-time	1.0	1.0	1.0	
STEM Specialist	Library	Library	Full-time	1.0	1.0	-	
Cataloging Specialist	Library	Library	Full-time	1.0	1.0	1.0	
Library Technician	Library	Library	Full-time	3.0	3.0	3.0	
Library Aide	Library	Library	Part-time	0.2	0.2	0.2	
				8.2	8.2	7.2	

					FY 2024	FY 2023	FY 2022
Position Title	Department	Division	Status	Budgeted FTE	FTE	FTE	
Museum Specialist	Library	Museum	Full-time	1.0	1.0	1.0	
Museum Technician	Library	Museum	Full-time	2.0	2.0	2.0	
Museum Technician	Library	Museum	Part-time	0.1	0.1	0.1	
				3.1	3.1	3.1	
Library Department Total					11.3	11.3	10.3

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**Budgeted Positions by FTE**

**Community Development Department**

Planning Division (451)

Position Title	Department	Division	Status	FY 2024		FY 2022
				Budgeted FTE	FTE	
Planning & Zoning Commissioner	Community Development	Planning	Other	-	-	-
Community Development Director	Community Development	Planning	Full-time	1.0	1.0	1.0
Community Planner	Community Development	Planning	Full-time	1.0	1.0	1.0
Building Official	Community Development	Planning	Full-time	-	-	1.0
Trades Inspector	Community Development	Planning	Full-time	-	-	1.0
Planning Technician	Community Development	Planning	Full-time	1.0	1.0	1.0
Permit Technician	Community Development	Planning	Full-time	2.0	1.0	1.0
Administrative Assistant	Community Development	Planning	Full-time	-	1.0	1.0
				<b>5.0</b>	<b>5.0</b>	<b>7.0</b>

Economic Development Division (452)

Position Title	Department	Division	Status	FY 2024		FY 2022
				Budgeted FTE	FTE	
Senior Economic Developer	Community Development	Economic Development	Full-time	1.0	1.0	1.0
				<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

Code Enforcement Division (453)

Position Title	Department	Division	Status	FY 2024		FY 2022
				Budgeted FTE	FTE	
Code Enforcement Supervisor	Community Development	Code Enforcement	Full-time	1.0	1.0	1.0
Code Enforcement Officer	Community Development	Code Enforcement	Full-time	4.0	4.0	3.0
Code Enforcement Specialist	Community Development	Code Enforcement	Full-time	-	-	-
				<b>5.0</b>	<b>5.0</b>	<b>4.0</b>
<b>Community Development Department Total</b>				<b>11.0</b>	<b>11.0</b>	<b>12.0</b>

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**Budgeted Positions by FTE**

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

**Public Works Department**

*Streets Division (406)*

Position Title	Department	Division	Status	FY 2024		FY 2022
				Budgeted FTE	FTE	
Streets Superintendent	Public Works	Streets	Full-time	1.0	1.0	1.0
Streets Supervisor	Public Works	Streets	Full-time	1.0	1.0	1.0
Assistant Streets Supervisor	Public Works	Streets	Full-time	1.0	1.0	1.0
Construction/Safety Inspector	Public Works	Streets	Full-time	1.0		
Project Coordinator	Public Works	Streets	Full-time	1.0		
Street Maintenance Worker III	Public Works	Streets	Full-time	2.0	2.0	2.0
Street Maintenance Worker	Public Works	Streets	Full-time	1.0	1.0	-
Truck Driver/Equipment Operator	Public Works	Streets	Full-time	2.0	2.0	2.0
Streets Laborer	Public Works	Streets	Full-time	6.0	6.0	4.0
				<b>16.0</b>	<b>14.0</b>	<b>11.0</b>

*Fleet Maintenance Division (412)*

Position Title	Department	Division	Status	FY 2024		FY 2022
				Budgeted FTE	FTE	
Fleet Maintenance Superintendent	Public Works	Fleet Maintenance	Full-time	1.0	1.0	1.0
Heavy Duty Mechanic	Public Works	Fleet Maintenance	Full-time	2.0	2.0	1.0
Mechanic	Public Works	Fleet Maintenance	Full-time	3.0	2.0	3.0
				<b>6.0</b>	<b>5.0</b>	<b>5.0</b>
<b>Public Works Department Total</b>				<b>22.0</b>	<b>19.0</b>	<b>16.0</b>
<b>General Fund Total</b>				<b>190.6</b>	<b>179.6</b>	<b>167.3</b>

**Local DWI Fund (29)**

*Local DWI Division (417)*

Position Title	Department	Division	Status	FY 2024		FY 2022
				Budgeted FTE	FTE	
DWI Program Coordinator	Parks & Recreation	LDWI	Full-time	1.0	1.0	1.0
DWI Compliance Coordinator	Parks & Recreation	LDWI	Full-time	1.0	1.0	1.0
DWI Prevention Specialist	Parks & Recreation	LDWI	Full-time	-	1.0	1.0
DWI Compliance Officer	Parks & Recreation	LDWI	Full-time	2.0	2.0	2.0
DWI Treatment Coordinator	Parks & Recreation	LDWI	Part-time	0.7	0.7	0.7
DWI Treatment Provider	Parks & Recreation	LDWI	Part-time	0.7	0.7	0.7
<b>Local DWI Fund Total</b>				<b>5.4</b>	<b>6.4</b>	<b>6.4</b>

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**Budgeted Positions by FTE**

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

Waste Water Treatment Plant (WWTP) Division (421)

Position Title	Department	Division	Status	FY 2024		FY 2023	FY 2022
				Budgeted FTE	FTE	FTE	FTE
Public Works Director	Public Works	WWTP	Full-time	1.0	1.0	1.0	1.0
Assistant Public Works Director	Public Works	WWTP	Full-time	1.0	1.0	1.0	1.0
WWTP Superintendent	Public Works	WWTP	Full-time	1.0	1.0	1.0	1.0
Construction/Safety Inspector	Public Works	WWTP	Full-time	1.0	1.0	1.0	1.0
GIS Technician	Public Works	WWTP	Full-time	1.0	1.0	1.0	1.0
Waste Water Treatment Plant Supervisor	Public Works	WWTP	Full-time	1.0	1.0	1.0	1.0
Assistant WWTP Supervisor	Public Works	WWTP	Full-time	1.0	1.0	1.0	1.0
WWTP Equipment Maintenance Operator	Public Works	WWTP	Full-time	1.0	1.0	1.0	1.0
Laboratory Technician	Public Works	WWTP	Full-time	2.0	2.0	2.0	1.0
WWTP Maintenance/Laboratory Assistant	Public Works	WWTP	Full-time	-	-	-	1.0
Operator In Training	Public Works	WWTP	Full-time	3.0	3.0	3.0	3.0
Public Works Technician	Public Works	WWTP	Full-time	5.0	5.0	4.0	
Project Coordinator	Public Works	WWTP	Full-time	1.0	1.0	1.0	
				<b>19.0</b>	<b>19.0</b>	<b>18.0</b>	

Water/Sewer Division (422)

Position Title	Department	Division	Status	FY 2024		FY 2023	FY 2022
				Budgeted FTE	FTE	FTE	FTE
Water/Sewer Superintendent	Public Works	Water/Sewer	Full-time	1.0	1.0	1.0	1.0
Water/Sewer Supervisor	Public Works	Water/Sewer	Full-time	1.0	1.0	1.0	1.0
Assistant Water/Sewer Supervisor	Public Works	Water/Sewer	Full-time	1.0	1.0	1.0	1.0
Sewer Maintenance Operator	Public Works	Water/Sewer	Full-time	1.0	1.0	1.0	1.0
Water Maintenance Operator	Public Works	Water/Sewer	Full-time	1.0	1.0	1.0	1.0
Public Works Technician	Public Works	Water/Sewer	Full-time	10.0	10.0	7.0	
				<b>15.0</b>	<b>15.0</b>	<b>12.0</b>	
<b>Water/Sewer Fund Total</b>				<b>34.0</b>	<b>34.0</b>	<b>30.0</b>	

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**Budgeted Positions by FTE**

**Solid Waste Fund (43)**

**Public Works Department**

**Solid Waste Division (423)**

Position Title	Department	Division	Status	FY 2024		FY 2022
				Budgeted FTE	FTE	
Solid Waste Superintendent	Public Works	Solid Waste	Full-time	1.0	1.0	1.0
Solid Waste Supervisor	Public Works	Solid Waste	Full-time	1.0	1.0	1.0
Assistant Solid Waste Supervisor	Public Works	Solid Waste	Full-time	1.0	1.0	1.0
Heavy Duty Mechanic	Public Works	Solid Waste	Full-time	1.0	1.0	1.0
Recycle Operator	Public Works	Solid Waste	Full-time	1.0	1.0	1.0
Transfer Station Operator	Public Works	Solid Waste	Full-time	1.0	1.0	1.0
Residential Driver	Public Works	Solid Waste	Full-time	5.0	5.0	5.0
Commercial Driver	Public Works	Solid Waste	Full-time	2.0	2.0	2.0
Transfer Station Truck Driver	Public Works	Solid Waste	Full-time	1.0	1.0	1.0
Solid Waste Laborer	Solid Waste	Solid Waste	Full-time	5.0	5.0	5.0
<b>Solid Waste Fund Total</b>				<b>19.0</b>	<b>19.0</b>	<b>19.0</b>
<b>Village of Los Lunas Total</b>				<b>249.0</b>	<b>239.0</b>	<b>222.7</b>

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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**Village of Los Lunas Schedule of Insurance**

<b>Coverage Effective Dates</b>							<b>Deductible</b>
<b>Coverage Type</b>	<b>Insurer</b>	<b>From</b>	<b>To</b>	<b>Premium</b>	<b>Coverage Limits</b>		<b>Per occurrence</b>
<b>General liability</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024	\$ 100,419	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		
<b>Automobile liability</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024	27,240	See above		250
Uninsured motorists					\$60,000		
Auto medical payments					\$2,000		
<b>Automobile physical damage</b>		07/01/2023	07/01/2024	40,861	\$1,050,000 combined single limit of liability per occurrence		
Comprehensive							1,000
Collision							1,000
<b>Law enforcement liability</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024	57,776	\$2,000,000 per claim, \$2,000,000 annual aggregate		5,000
<b>Public officials' errors/omissions</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024	48,490	\$2,000,000 per claim		5,000
<b>Foreign jurisdiction</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024		\$1,000,000		500
<b>Emergency medical malpractice</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024		See above		5,000
<b>Workers' compensation</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024	54,640	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		
<b>Property</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024	69,241			2,500
Earthquake							100,000
Flood							100,000
<b>Crime</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024	2,765			250
<b>Fine Arts</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024	798			2,500
<b>Volunteer Firefighter</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024	825			
<b>Storage tank</b>	NM Self Insurers' Fund	07/01/2023	07/01/2024	1,095			10,000



*Small Community. Big Possibilities*

**VILLAGE LOS LUNAS**  
**Resolution No. 23-13**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2024 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 2024; 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

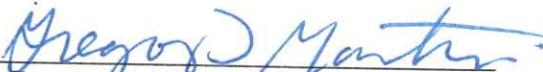
**WHEREAS**, it is the majority opinion of the Governing Body that the proposed budget meets the requirements and priorities of the Village of Los Lunas, as currently determined for the Fiscal Year 2024.

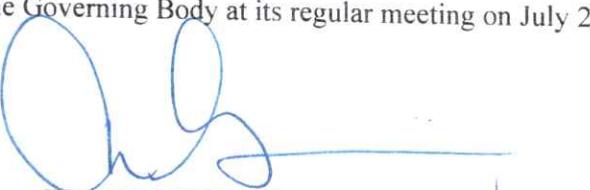
**NOW, THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF THE VILLAGE OF LOS LUNAS, NEW MEXICO:**

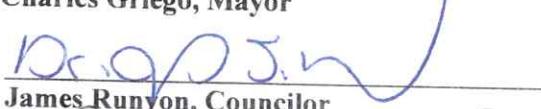
1. The accompanying budget will be the approved budget for Fiscal Year 2024 for the Village of Los Lunas, and respectfully request approval by the Local Government Division of the New Mexico State Department of Finance and Administration.

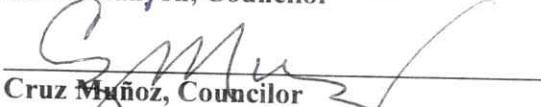
**PASSED, ACCEPTED AND APPROVED** by the Governing Body at its regular meeting on July 20, 2023.

**ATTEST:**

  
\_\_\_\_\_  
Gregory D. Martin, Village Administrator

  
\_\_\_\_\_  
Charles Griego, Mayor

  
\_\_\_\_\_  
James Runyon, Councilor

  
\_\_\_\_\_  
Cruz Muñoz, Councilor

  
\_\_\_\_\_  
Christopher Ortiz, Councilor

  
\_\_\_\_\_  
Gino Romero, Councilor

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Approved Budget  
June 30, 2024**

## **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.

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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**Glossary of Terms (Continued)**

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

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

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

**Department:** Major unit of organization in the Village.

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

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

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

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

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

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

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

**Fiscal year:** A twelve-month period to which the annual operating budget applies and at the end of which the Village government determines its fiscal position and the results of its operations. The Village's fiscal year begins on July 1 and ends on June 30.

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

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

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

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

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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**Glossary of Terms (Continued)**

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

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

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

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

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

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

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

**Local Government Budget Management System (LGBMS):** The budget and management system used to report actual revenues, expenditures, cash balances, and budget amounts to DFA and Administration. The local government budget management system is also referred to as LGBMS.

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

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

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

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

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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## **Glossary of Terms (Continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**Glossary of Terms (Continued)**

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