



Village of Los Lunas
FY 2025
Final Budget

VILLAGE OF LOS LUNAS

FY 2025

FINAL BUDGET

JULY 1, 2024 THROUGH JUNE 30, 2025



**PREPARED BY
VILLAGE OF LOS LUNAS
ADMINISTRATION DEPARTMENT**

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Budget Message

July 25, 2024

Honorable Mayor, Village Council and Los Lunas Citizens,

I am pleased to submit the Fiscal Year 2025 Final Budget for the Village of Los Lunas, as approved by the Village Council on July 25, 2024. The approved \$243,028,225 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 principal issue facing the Village continues to be growth. As the second-fastest growing community in New Mexico, the population of Los Lunas is expected to grow from approximately 19,000 in 2024 to 30,000 by 2040. The Village issued an average of 22 residential building permits per month over the past year, with approximately 660 new homes currently in the development pipeline. In addition to strong residential growth, commercial growth is expected to continue in commercially zoned areas throughout the Village. Furthermore, industrial growth is expected to continue. With the recent construction and opening of the new Amazon Fulfillment Center in Los Lunas in July 2024, and the ongoing construction and operation of the Meta Los Lunas Data Center, which has been under continuous construction since 2016, and with over 2,200 acres of industrial land available in three separate business parks, Los Lunas is poised for continued growth in the areas of technology, logistics, and advanced manufacturing. With numerous industrial, manufacturing, commercial, and residential projects either currently underway, or planned for the future, the future of the Los Lunas economy looks bright.

As a result of sustained growth and development, another major issue facing Los Lunas is maintaining and building new infrastructure, including new roads and bridges. To that end, after over twenty years of planning and analysis, we are excited to include funding in the FY 2025 budget to begin construction of Phase I of the new Interstate-25 (I-25) Interchange and East-West Corridor (Los Lunas Boulevard) project in Los Lunas and Valencia County. The full cost of this regional transportation infrastructure project is estimated at \$225 million, one of the largest in New Mexico! Phase I of the project, which is budgeted at \$154 million, 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

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

CRUZ MUÑOZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



crossings. 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 42%.

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 2025 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.
- Continue to offer competitive employee benefits. The FY 2025 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 (for a complete list of capital outlay expenditures, please see the **Schedule of Capital Outlay** in this budget document).

Budget Highlights

Revenues

The Village projects to receive \$ 227,619,424 in revenues, a decrease of \$2,363,776, or -1% from the prior year adjusted budget. Revenues are received from gross receipts taxes, intergovernmental grants, charges for services, other taxes, and miscellaneous revenues. The FY 2025 budget revenues include intergovernmental grants of \$173,867,395, of which \$154,788,934 is allocated for the new I-25 Interchange/East-West Corridor (Los Lunas Boulevard) project.

Expenditures

The Village projects to spend \$ 243,028,225 in expenditures, an increase of \$ 12,065,965, or 5% from the prior year adjusted budget. Expenditure categories include salaries and wages, employee benefits, supplies, contractual services, operating costs, debt service, and capital purchases. The FY 2025 budget includes capital outlay expenditures of \$197,213,151, of which \$154,788,934 is allocated for the new I-25 Interchange/East-West Corridor (Los Lunas Boulevard) project.



Reserves

The FY 2025 budget projects to maintain a minimum general fund cash balance of at least six months of general fund expenditures, or \$25,294,026 and, in accordance with New Mexico State Statutes, 1/12 (8.33%) of general fund budgeted expenditures, or \$ 2,929,114.

Personnel

Employee salaries and benefits account for \$ 25,794,832, or 11% of the total budget, which includes the new I-25 Interchange/East-West Corridor (Los Lunas Boulevard) project. Employee salaries and benefits would account for 29% of the budget if the new I-25 Interchange/East-West Corridor (Los Lunas Boulevard) project were not included in the budget.

New Positions

The FY 2025 budget includes funding for the following new positions:

Department/Division	Position
Finance Department	Assistant Finance Director
Information Technology Department	Information Technology Assistant
Police Department	Police Officer (3)
Police Department	Police Evidence Technician
Public Works/Solid Waste	Commercial Driver
Public Works/Solid Waste	Administrative Assistant

Employee Salaries

The FY 2025 budget includes a step increase on the Village's approved pay plan, along with a 3.0% market rate adjustment (based on the FY 2025 Base Pay Structure as proposed by the latest wage and compensation study) for all eligible employees.

Employee Benefits

The FY 2025 budget includes group health insurance and ancillary insurance through BlueCross BlueShield of New Mexico with a rate increase of 7.65% in medical insurance premiums from the prior year adjusted budget. The budget includes group dental insurance being bundled through BlueCross BlueShield of New Mexico with a slight reduction in dental premiums along with a two-year rate guarantee. The budget includes group vision insurance being bundled through BlueCross BlueShield of New Mexico with a four-year rate guarantee. Bundling our medical, dental and vision insurances resulted in approximately \$50,000 in savings from BlueCross BlueShield of New Mexico's initial proposed rate increase.

Capital Outlay

The FY 2025 budget includes capital outlay expenditures of \$197,213,151, or 81% of the total budget, which reflects a net change of \$9,447,210, or 5% increase from the prior year adjusted budget.



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Debt Service

The FY 2025 budget includes debt service expenditures of \$3,065,530, or 1% of the total budget.

Acknowledgements

My sincere appreciation goes out to the Mayor, Village Council, department directors, staff, and citizens for their input in developing the Fiscal Year 2025 Final Budget, especially for the invaluable assistance of Cheryl Cates, Finance Director, and Vanessa Montoya, Assistant Finance Director, for compiling a budget document that is as beautiful as it is functional, and for carefully monitoring the Village budget and finances throughout the year.

Respectfully submitted,

Gregory D. Martin

Gregory D. Martin
Village Administrator

CHARLES GRIEGO
MAYOR

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Budget Overview

The Fiscal Year 2025 Final Budget for the Village of Los Lunas was approved and adopted by the Village Council on July 25, 2024. 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 in which they are received or spent.

Budget Expenditure Summary

	2025 Annual Plan (\$ millions)	Percentage	2024 Annual Plan (\$ millions)	Percentage
Operating	42.7	17.5%	40.1	17.4%
Capital	197.2	81.2%	187.8	81.3%
Debt Service	3.1	1.3%	3.1	1.3%
Total	243.0		231.0	

The FY 2025 total expenditure budget of \$243.0, is a 5.2% 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 2025 operating budget of \$42.7 reflects core program and services delivery costs along with Council initiatives / priorities. These include:

- Quality of Life Improvements
- Infrastructure Improvements
- 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, NM 314 bike and pedestrian trails with lights and landscaping, construction of a solar facility and a composting facility, along with various water and wastewater improvements. The FY 2025 Final Capital Budget is \$197.2 million, representing 81.2% of the consolidated budget.

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Budget Revenue Summary

	2025 Annual Plan (\$ millions)	Percentage	2024 Annual Plan (\$ millions)	Percentage
Gross Receipts Tax	31.8	14%	40.5	17.6%
Property Tax (Including PILOT)	4.5	2%	4.9	2.1%
Intergovernmental Grants/Distribution	173.9	76%	162.8	70.8%
Charges for Services	13.9	6%	17.4	7.6%
Other	3.5	2%	4.3	1.9%
Total	227.6		229.9	

Gross Receipts Tax Revenue

The State of New Mexico Taxation and Revenue Department levies a gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico. 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 2025 Final Budget are needed to deliver Village services and programs to the standards established by the Village 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



MUNICIPAL BOUNDARY

Village of Los Lunas FY 2025 Budget, Approved July 25, 2024

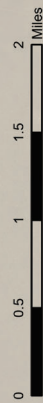


Village of Los Lunas Boundary

Main Roads

Other Communities

Outside Village Limits / Valencia County



October 2024

Cultural & Economic History of Los Lunas



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

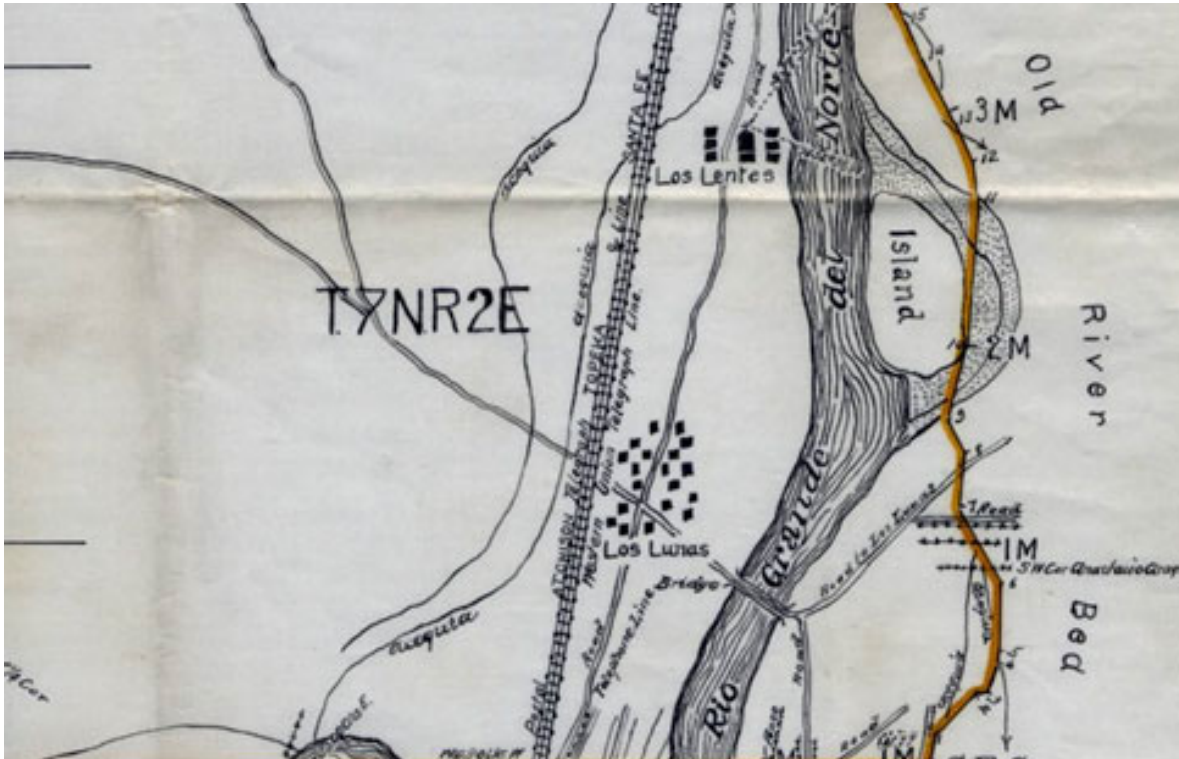
Origin of the Name

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

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

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

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

Spanish Colonial Period (1598 – 1821)

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

In the mid-eighteenth century, New Mexicans had developed the *partido* system. Under this system an owner of a flock would lend an individual a specific quantity of sheep and expected an equal number to be returned in three to five years. Each year the renter paid around twenty percent of the flock to the owner. If the sheep reproduced in sufficient numbers, the system worked well for both parties. The

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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

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

Mexican Rule (1821 – 1846)

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

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

Territorial New Mexico (1846 – 1912)

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

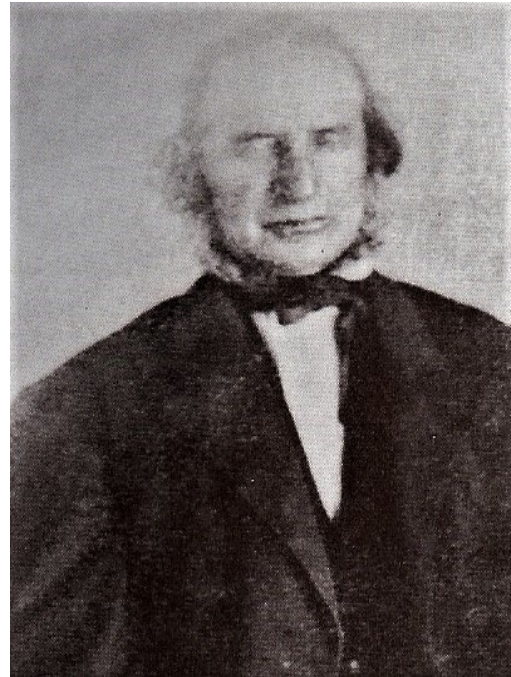
The 1849 gold strike in California offered a new opportunity to New Mexico sheep ranchers. While the trails to California were less developed and plagued with hostile native attacks, rumors of food shortages

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

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

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



Military Occupation Feeds Mercantile Capitalism

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

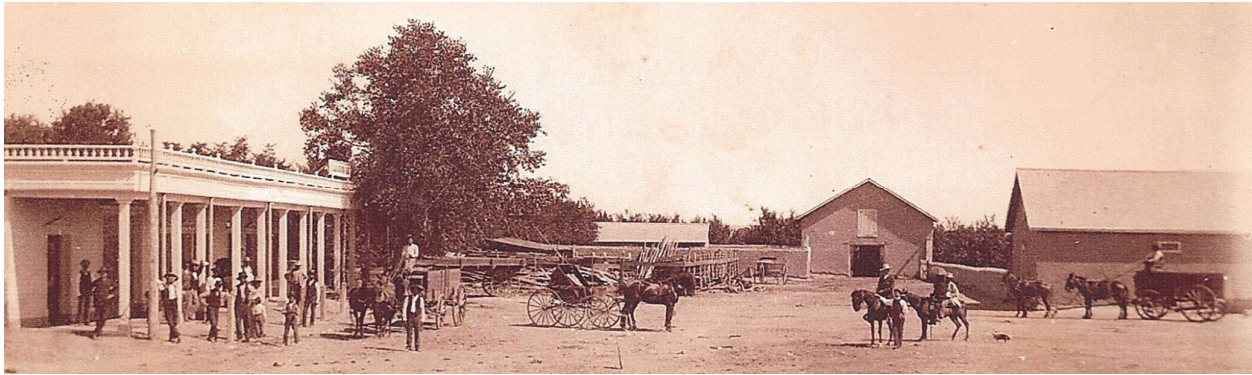
This posed a problem when Fort Defiance was established in 1851 to create a military presence in *Diné bikéyah*, Navajo Territory. Due to winter conditions and poor preparation, the fort's commander Major Electus Backus was faced with actual starvation of five platoons and their livestock. Owing to poor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

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

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

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



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

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

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

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

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Wool Industry & the Railroad

Sheep had traditionally been used as a medium of exchange in New Mexico, and wealthy Hispanic families

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

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

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

Twentieth Century

Statehood

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

He was not the only member of the family with political aspirations. His niece Nina Otero-Warren was a suffragist and was instrumental in the ratification of the 19th Amendment. In addition, she was the first New Mexico woman to run for federal office where she lost by less than 8%. This woman that spent her childhood in the Luna Mansion in Los

Lunas will be honored by the U.S. Mint in 2022 as the fourth coin to be released in the American Women Quarters series.



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

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Route 66 Leads to Incorporation

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

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



Mule trains were used to build Route 66, 1925

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

Continued Growth & Recent Economic Development

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

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

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

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Twenty-first Century

Los Lunas Economic Growth Overview

Los Lunas, New Mexico, is one of the fastest-growing communities in the state, driven by its strategic location, business-friendly environment, and commitment to infrastructure improvements. The Village has emerged as a hub for manufacturing, logistics, and advanced technologies, attracting investments from various industries. With continued focus on residential, commercial, and industrial development, Los Lunas will continue to see economic growth and diversification.

Commercial & Industrial Growth

Los Lunas has become a prime location for industrial, warehousing, logistics, and commercial development. Los Lunas has over 2,200 acres of land available across three business parks: Los Morrow Business Park, Huning Business & Tech Park West, and the Central New Mexico Rail Park. The Village has successfully attracted major employers, including the Meta Data Center, which employs over 300 full-time workers and 1,200 construction workers, and the Amazon Fulfillment Center, which has exceeded its original goal of 600 jobs, now employing 1,500 workers. Other key employers include the Walmart Distribution Center with 850 employees.



Amazon Fulfillment Center

Transportation & Infrastructure

The Village's strategic location just 20 minutes south of Albuquerque allows easy access to major transportation corridors, including I-25 and I-40. The development of the Los Lunas Blvd east-west corridor will enhance traffic flow, reduce congestion on Main Street by an estimated 42%, and provide better access to both residential and commercial properties. Additionally, the construction of a second I-25 Interchange, and a new river bridge will improve regional connectivity, supporting future growth for industrial and residential use.

Workforce Development & Key Projects on the Horizon

The University of New Mexico Workforce Training Center offers specialized programs in manufacturing and other industries, ensuring a skilled workforce for local employers. In 2025, construction will begin on

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a new \$50 million healthcare facility to meet the needs of a growing population, while the Fairfield by Marriott hotel, currently under construction, will elevate the Village's hospitality and tourism sector.

Population Growth & Housing Development

As of 2024, the population of Los Lunas stands at approximately 19,000, with projections indicating it could exceed 30,000 by 2040. This growth is part of a broader expansion across Valencia County, expected to grow from 79,000 to 85,000 by 2040. To accommodate the influx of new residents, the Village is investing in residential development, including master-planned communities such as Los Senderos, Sierra Vista, and Rio Abajo. Los Lunas has 882 acres of residentially zoned land ready for development, and approximately 660 homes in progress, with an estimated 2,000 additional dwelling units are planned for the coming years.

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

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 <https://www.loslunasnm.gov/1276/History-of-Los-Lunas>.

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Demographics

Snapshot of Los Lunas

Date of Incorporation	August 7, 1928
Form of Government	Mayor/Council
FY 2025 Budget	\$243,028,225
Number of Village Employees (FTE)	260
Land Area (Square Miles)	21
Population	17,452
Population per Square Mile	831

Ethnicity		Age	
Hispanic or Latino	10,536	Under 5 years	1,210
Not Hispanic or Latino	6,916	5 years to 18 years	3,367
Race		19 years to 64 years	9,428
White	11,699	65+ years	3,447
American Indian or Alaska Native	448	Total	17,452
Black or African American	309		
Asian	176	Median age	38.3
Other	1,346		
Two or more races	3,144		

Sex	
Male	8,863
Female	8,589

Housing		Households	
Housing Units	6,902	Persons per Household	2.53
Homeownership Rate	78.4%	Median Household Income	\$68,934
Multi-Unit Housing	478	Per Capita Personal Income	\$29,534
Median Value of Owner Occupied	\$212,600	Person Below Poverty Level	15.2%

Workforce		Education	
Labor Force	6,906	High School Grad	3,335
Employment	6,861	Bachelor's degree or higher	3,206
Unemployment Rate	5.3%	School Enrollment (3 years and over)	4,533

Source: U.S. Census Bureau 2022 ACS 5 Year Estimates

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Major Employers

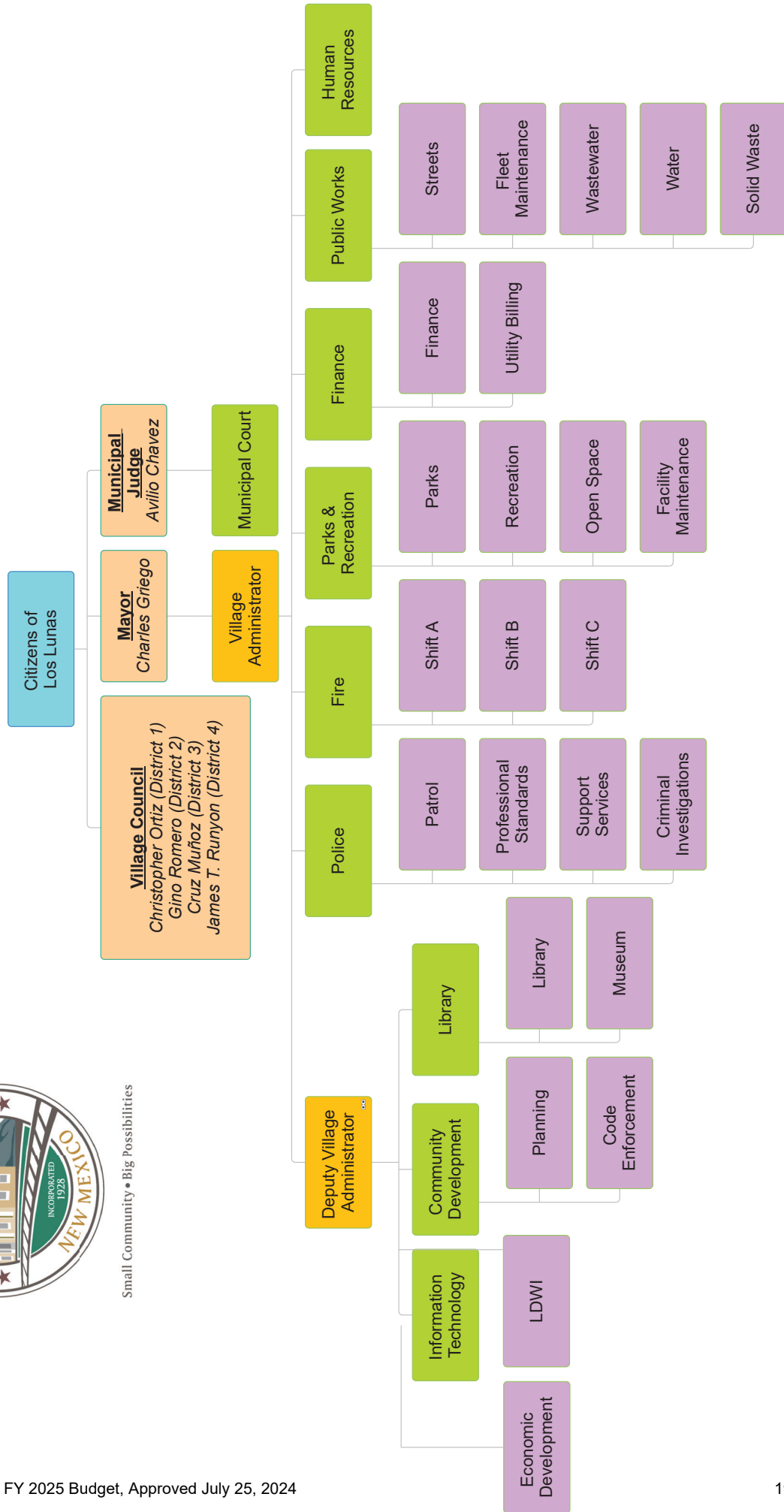
Employer	Sector	Employee Count
1. Amazon Fulfillment Center	Distribution/Logistics	1,500 – 1,800
2. Fortis Construction & Sub contactors	Construction	1,000 – 1,200
3. Walmart Distribution Center	Warehouse/Logistics	850 - 950
4. Los Lunas Schools	Education/Government	1,100
5. NM Corrections Department	Public Sector/Government	600
6. Meta Data Center	Internet Technologies	325
7. Valencia County	Public Sector/Government	300
8. Walmart Supercenter	Retail	300
9. Village of Los Lunas	Public Sector/Government	260
10. Albertson's	Retail	150
11. Lowe's Home Improvement	Retail	150
12. Smith's Food and Drug	Retail	132
13. Melloy Auto Group	Retail	131
14. The Home Depot	Retail	120
15. Wall Colmonoy	Manufacturing	85
16. Accurate Machine & Tool	Manufacturing	70
17. ACIM	Manufacturing	55
18. Fresenius Medial Care	manufacturing	45

Source: Village of Los Lunas Economic Development Department

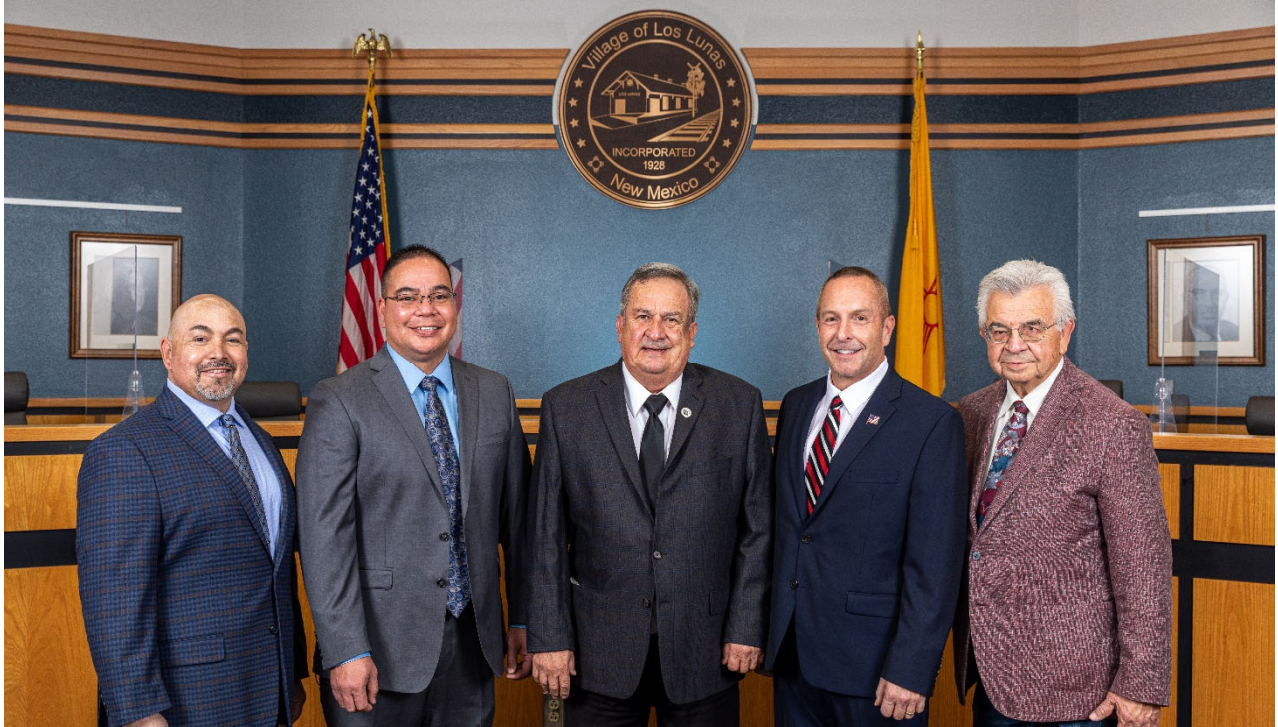


Small Community • Big Possibilities

Organizational Chart Municipal Government of the Village of Los Lunas

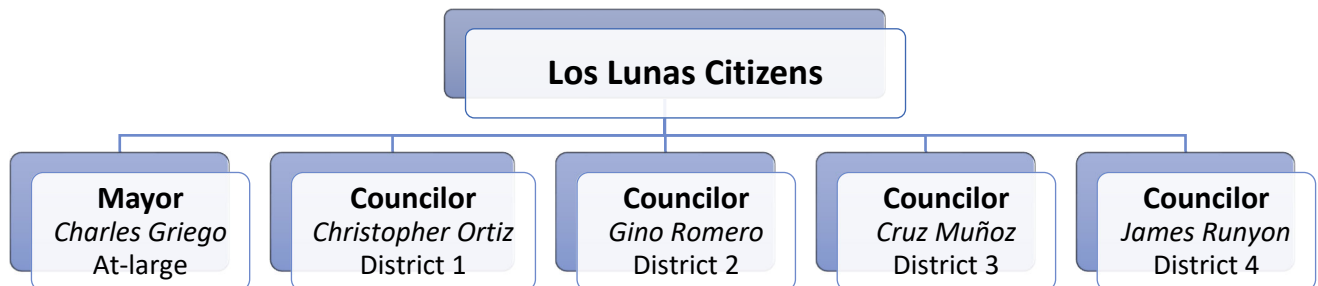


Governing Body

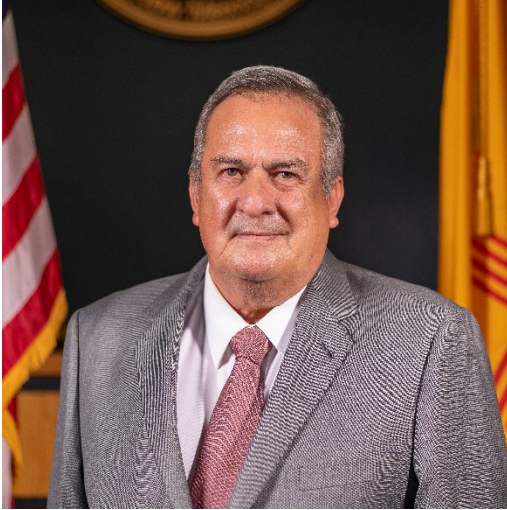


The Village of Los Lunas operates under the mayor/council form of government, consisting of a mayor and four Village Councilors, which constitutes the governing body. The mayor is elected at-large for a four-year term and acts as the chief executive officer for Los Lunas. The mayor presides at governing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

Village Councilors 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 – 2024, Mayor
2024 – Present, Mayor

Term Expires: 2027

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 – 2024, Councilor, District 2
2024 – Present, Councilor, District 2

Term Expires: 2027

Councilor Romero has served on the Village Council, representing District 2, since 2014. He is currently in his third term as councilor, which term expires in 2027.



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 – 2024, Councilor, District 4
2024 – Present, Councilor, District 4

Term Expires: 2027

Councilor Runyon has served on the Village Council, representing District 4, since 2021. He is currently in his second term as councilor, which term expires in 2027.

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Municipal Elections

Pursuant to Chapter 2.44 of the Los Lunas Municipal Code, "Election of Municipal Officers," municipal elections for the Village of Los Lunas occur on the first Tuesday after the first Monday in November of odd-numbered years. Terms for elected officers begin on January 1 of the year following the election. The mayor and municipal judge are elected at-large for four-year terms, and village councilors are elected by district for staggered four-year terms. The mayor, district two (2) councilor, district four (4) councilor, and municipal judge, are all elected during the same election cycle, and district one (1) councilor and district three (3) councilor are elected during the alternate election cycle. Candidates for mayor and municipal judge must reside in the municipal boundary of the Village of Los Lunas. Candidates for village councilor must reside in the municipal election district they seek to represent. For more information about municipal elections, please refer to Chapter 2.44 of the Los Lunas Municipal Code, "Election of Municipal Officers," established by Village Ordinance 472 approved by the governing body on February 8, 2024.

Council Strategic Priorities

Every entity has a method of prioritizing its needs, which serves as a guide for developing a budget for the organization. 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 the regular Village Council meeting on February 9, 2023. The resulting Council Strategic Priorities are listed below, including the current **STATUS**, as noted:

1. I-25 Interchange / East-West Corridor (Los Lunas Boulevard) Project

Summary: Final design and construction of the new I-25 interchange and east-west corridor (Los Lunas Boulevard) project.

GOAL 1.1 – By September 2024, start construction of a new East-West arterial roadway from I-25 to NM 47. This will include a full four-lane river bridge; full interchange at I-25 and two lanes in both directions from Hwy 47 to I-25.

STATUS: Federal funding obligated by Federal Highway Administration (FHWA) September 2024. Finalized, submitted and awaiting approval of railroad, Middle Rio Grande Conservancy District (MRGCD), utility and right of way certifications. Expecting to advertise for construction October 2024; bid award December 2024, with project start January 2025.

GOAL 1.2 – By February 2024, obtain final Plan Specifications and Estimates (PS&E) approval.

STATUS: Completed July 2024.

GOAL 1.3 – By April 2024, obtain Federal Highway Administration and NMDOT approval to advertise for construction.

STATUS: NMDOT and Federal Highway Administration (FHWA) approval to advertise for construction October 2024.

2. Quality of Life Improvements

Summary: Complete full design, identify funding, and begin construction of a new Public Library and Indoor Aquatic Center.

GOAL 2.1 – Complete full design of a new modern and appropriately-sized library to be built on adjacent site west of current Public Library.

STATUS: Due to competing funding priorities, full design of a new library was put on hold. \$50,000 was budgeted in the general fund in the FY 2025 budget to complete the *preliminary design* of a new library facility. Preliminary design of a one story and two-story facility are complete with present day cost estimates. The new library project will continue to be evaluated in future fiscal years.

GOAL 2.2 – Identify funding sources for construction and operation of a new library based on completed design and cost estimates.

STATUS: \$50,000 was budgeted in the general fund in the FY 2025 budget to complete the

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preliminary design of a new library facility. Staff will continue to look for additional funding sources to help pay for the future construction and operation of a new library facility.

GOAL 2.3 – Begin construction of a new library based on completed design and cost estimates.

STATUS: Due to competing funding priorities, full design and construction of a new library was put on hold. \$50,000 was budgeted in FY 2025 to complete the *preliminary design of a new library facility*. Funding for construction of a new library will continue to be evaluated in future fiscal years.

GOAL 2.4 – Complete full design of a new multi-purpose indoor aquatic center to be built on adjacent site to the current Daniel Fernandez Recreation Center.

STATUS: Due to competing funding priorities, full design of a new multi-purpose indoor aquatic center was put on hold. The new indoor aquatic center project will continue to be evaluated in future fiscal years.

GOAL 2.5 – Identify funding sources for construction and operation of a new indoor aquatic center based on completed design and cost estimates.

STATUS: Staff will continue to look for funding sources to help pay for the design, construction and operation of a new multi-purpose indoor aquatic center.

GOAL 2.6 – Begin construction of a new indoor aquatic center based on completed design and cost estimates.

STATUS: Due to competing funding priorities, full design and construction of a new multi-purpose indoor aquatic center was put on hold. Funding for construction of a new multi-purpose indoor aquatic center will continue to be evaluated in future fiscal years.

3. Infrastructure Improvements

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

GOAL 3.1 – By July 2024, complete the overhaul of water well #4, which includes: drilling a new water well, replacing current arsenic treatment facilities, and refurbishing water storage tank #4.

STATUS: Cost estimates exceeded projected budget. The design and project team have requested a construction phase plan.

GOAL 3.2 – By July 2025, complete the construction of a new water well #8, including associated water arsenic treatment facilities.

STATUS: Cost estimates exceeded projected budget. The design and project team have requested a construction phase plan. This project is outside the Village limits and due to the Los Lunas Blvd project, the water/sewer fund cannot pay for this expansion in 2025.

GOAL 3.3 – By January 2026, improve access and connectivity for pedestrians and bicyclists (see Pedestrian Plan and Proposed Bikeway Plan).

STATUS: Currently in construction of two (2) bike and pedestrian improvements: NM 314 from

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Romeroville Road to Griego Road and South Los Lentos from Morris Road to Aspen Road. The Public Works Department continues to apply for bike and pedestrian grant funds for future bike and pedestrian connectivity within the Village of Los Lunas.

GOAL 3.4 – By January 2027, remove and replace all asbestos-lined (AC) water pipes within the Village of Los Lunas.

STATUS: Planning to advertise two (2) projects in October 2024: Carson Drive and Castillo Road Improvements. Planning to budget for two (2) water line projects in FY 2026: Gallahad Street and Longbow Loop. This will leave two (2) remaining roads within the Village for FY 2027.

GOAL 3.5 – By January 2027, start the construction of a new membrane bioreactor (MBR #2) wastewater treatment facility.

STATUS: Working on a revised industrial and residential rate increase in FY 2026. This increase will help in obtaining a low-interest rate loan, which will support the project construction estimate of \$29 million for a new membrane bioreactor (MBR #2) facility.

4. Economic Development

Summary: Ensure new companies pay a living wage; Keep revenue stream of construction GRT; Complete Main Street overlay project; Develop/Implement Main Street building façade program.

GOAL 4.1 – Develop and publish a strategic plan for economic development.

STATUS: In progress, will update with more information when ready.

GOAL 4.2 – Develop and implement strategies for supporting small businesses and older parts of the Village.

STATUS: We have scheduled a Council presentation by NM MainStreet, which could provide opportunities to support redevelopment on the historic part of Main Street.

GOAL 4.3 – Support development of quality, affordable housing throughout the Village.

STATUS: We have scheduled two informational Council items for FY 2025 to present strategies to support affordable housing, which may have a budget implication in FY 2026. One is a presentation about incentives that can be provided to qualified affordable housing projects, and the other is about downpayment assistance and how that can support workforce housing homeownership. In addition, we are drafting an RFP to develop workforce housing in our Metropolitan Redevelopment Area (MRA).

5. Personnel

Summary: Ensure staffing levels and positions keep up with community and organizational need and growth; Complete the latest Compensation and Classification Study, including public safety pay.

GOAL 5.1 – Evaluate staffing levels and positions to keep up with community and organizational need and growth.

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STATUS: Staffing levels and positions continue to be evaluated and recommended, as needed, each fiscal year to keep up with community and organizational need and growth.

GOAL 5.2 – Complete the latest Compensation and Classification Study, including public safety pay.

STATUS: The latest Compensation and Classification Study was completed and implemented in Fiscal Year 2024 to stay competitive with salaries in the market and maintain internal pay equity.

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Village Administrator

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

Leadership Team

Name	Title	Department
Gregory D. Martin	Village Administrator	Administration
Erin Callahan	Assistant 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	Human Resources
Cheryl Cates	Finance Director	Finance
Cynthia Shetter	Library Director	Library
Alex Ochoa	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, Enterprise Funds and Fiduciary 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 an 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 public meetings, stakeholder meetings and various other 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 to the Village's departments for review, all requested changes are then resubmitted to the budget team for final evaluation. 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 workshops with the mayor and village council, which are open to the public, to discuss budget priorities, changes to employee salaries and benefits, and proposed capital outlay. The mayor and village 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 village 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 village 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 2025

JANUARY 2 - JANUARY 19	JANUARY 20 - JANUARY 26	JANUARY 29 - FEBRUARY 23
<ul style="list-style-type: none"> Budget Team will meet to determine priorities, goals and objectives for annual operating budget. 	<ul style="list-style-type: none"> Budget Team will distribute FY 2025 budget documents to the departments 	<ul style="list-style-type: none"> Department directors will prepare their FY 2025 budget proposals. Department directors will meet with Human Resources to review any FY 2025 personnel requests.
JANUARY 29- FEBRUARY 23	FEBRUARY 23	MARCH 8
<ul style="list-style-type: none"> Information Technology will meet with department directors to establish a budget for data processing and capital outlay line items, if any. 	<ul style="list-style-type: none"> FY 2025 budget proposals and supporting budget documents are due to Budget Team. FY 2025 personnel requests are due to Human Resources. 	<ul style="list-style-type: none"> Human Resources will provide recommendations on new positions, reclassifications, and market rate adjustments on employee wages to Budget Team.
FEBRUARY 23 - MARCH 15	MARCH 25 - APRIL 1	APRIL 2 - APRIL 8
<ul style="list-style-type: none"> Budget Team will review budget proposals and begin preparing the interim budget. 	<ul style="list-style-type: none"> Budget Team will hold budget meetings with department directors. 	<ul style="list-style-type: none"> Budget Team will assemble the budget and prepare for Budget Workshops with Mayor and Council.
APRIL 9	APRIL 15 & APRIL 16	APRIL 19 - APRIL 26
<ul style="list-style-type: none"> Budget Team will distribute packets for Budget Workshops. 	<ul style="list-style-type: none"> Budget Workshops with Mayor and Council. 	<ul style="list-style-type: none"> Budget Team will finalize the FY 2025 interim budget for Mayor and Council approval.
APRIL 30	MAY 9	JUNE 1
<ul style="list-style-type: none"> Budget Team will submit agenda request for FY 2025 interim budget approval. 	<ul style="list-style-type: none"> Budget Team will present FY 2025 interim budget to Mayor and Council for approval. 	<ul style="list-style-type: none"> Deadline to submit FY 2025 interim budget on LGBMS for DFA approval.
JULY 16	JULY 25	JULY 31
<ul style="list-style-type: none"> Budget Team will submit agenda request and resolution for FY 2025 final budget approval. 	<ul style="list-style-type: none"> Budget Team will present FY 2025 final budget to Mayor and Council for approval. 	<ul style="list-style-type: none"> Deadline to submit FY 2025 final budget on LGBMS for DFA approval.
AUGUST 1 - SEPTEMBER 30	OCTOBER 10	OCTOBER 26
<ul style="list-style-type: none"> Budget Team will complete FY 2025 final budget document. 	<ul style="list-style-type: none"> Deadline to distribute FY 2025 final budget document. 	<ul style="list-style-type: none"> Deadline to submit FY 2025 final budget document to GFOA.

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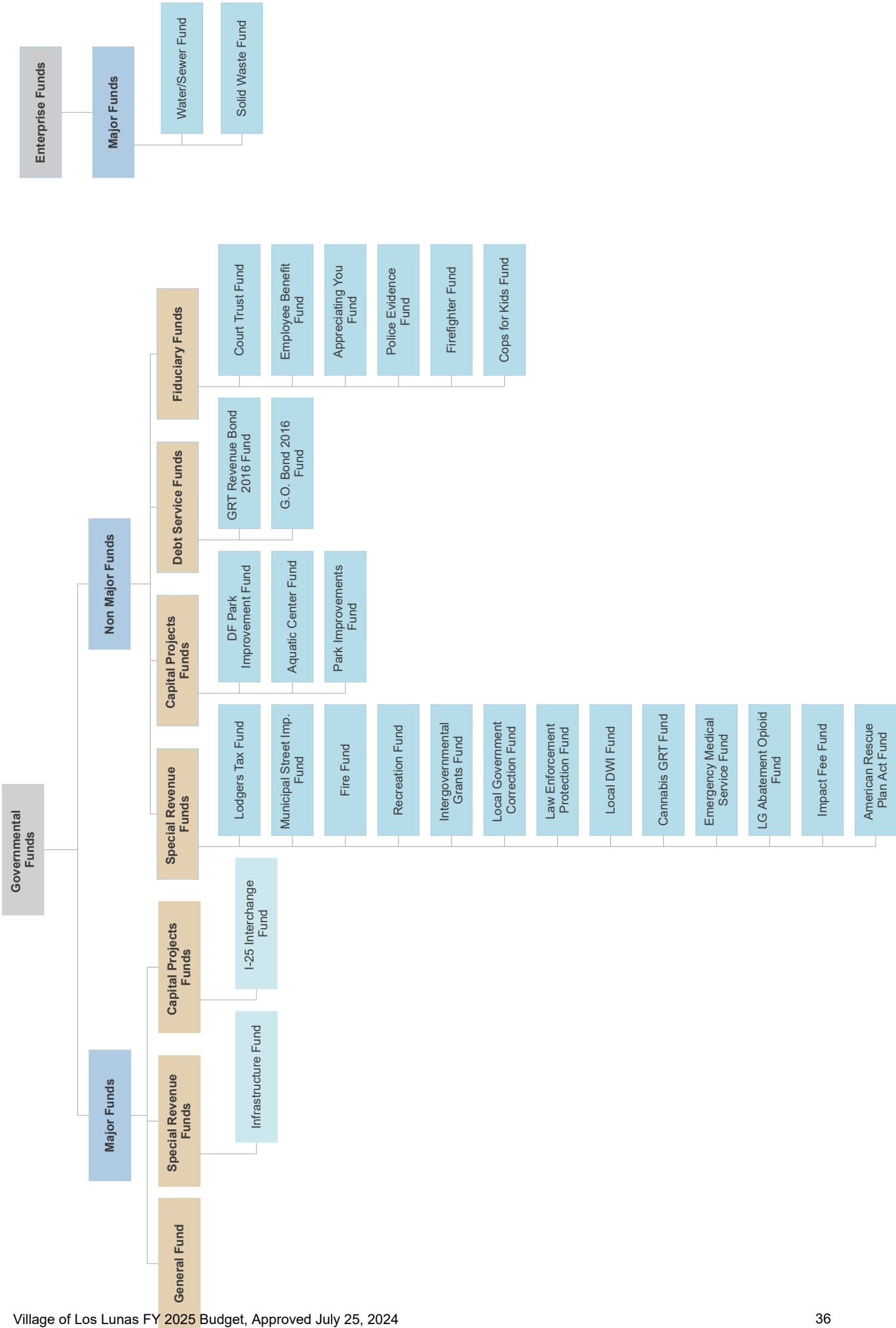
Basis of Presentation

Fund Accounting

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

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

Governmental and Enterprise Fund Relationships



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Fund Descriptions

Governmental Funds

General Fund (11)

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

Special Revenue Funds

Lodgers Tax Fund (16)

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

Municipal Street Improvement Fund (17)

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

Fire Fund (21)

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

Recreation Fund (22)

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

Intergovernmental Grants Fund (24)

Account for various sources of revenue from local, state and federal governments. The intergovernmental grants 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 assessed fees 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. However, through House Bill 139, 2023, this law has been repealed. After July 1, 2024, no post-adjudication fees shall be assessed. This fund will close once all fund balances have been expended. 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 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 Los Lunas and Valencia County. Funding for this fund is provided by the LDWI grant and state distribution. The Local DWI 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.

Impact Fee Fund (47)

Track revenues and expenditures for park impact fees, water impact fees and sewer impact fees. The Impact Fee Fund was established by Village Resolution 24-05.

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 Joe Biden 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.

Park Improvements Fund (38)

Track revenues and expenditures related to improvements to all parks and bosque open space in Los Lunas. The park 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)

The Court Trust fund tracks assessed fees and expenditures incurred for select post-adjudication fees. 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. However, through House Bill 139, 2023, this law has been repealed. After July 1, 2024, no post-adjudication fees shall be assessed. This fund will close once all fund balances have been expended. 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 employee engagement to broaden the involvement and professional connection within the Village. The objectives of Appreciating You are to foster and encourage teamwork, appreciation, and engagement to continue to allow all employees to be a part of a professional, involved, supportive, and welcoming environment; to ensure contributed monies are spent ethically and mindfully and to promote and encourage Village employees to become involved in the program as either an active contributor or as a volunteer. The appreciating you fund was established by Village Resolution 22-04.

Police Evidence Fund (64)

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

Firefighter Fund (65)

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

Cops for Kids Fund (66)

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

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	Total		
	Governmental	Total Enterprise	
	Funds	Funds	Total
Revenues			
Gross Receipts Taxes	\$ 31,185,033	577,571	31,762,604
Property Taxes	4,025,711	-	4,025,711
Payments in Lieu of Taxes	450,000		450,000
Franchise Taxes	1,009,884	52,000	1,061,884
Other Local Taxes	734,400		734,400
Impact Fees	702,000		702,000
Licenses and Permits	337,200		337,200
Intergovernmental Grants/Distributions	171,867,395	2,000,000	173,867,395
Charges for Services	1,514,342	12,402,300	13,916,642
Fines and Forfeitures	130,120		130,120
Investment Earnings	26,200	15,335	41,535
Miscellaneous Revenues	584,933	5,000	589,933
Total Revenues	\$ 212,567,218	15,052,206	227,619,424
Expenditures			
Salaries and Wages	\$ 13,755,415	2,873,444	16,628,859
Employee Benefits	7,475,091	1,690,882	9,165,973
Contractual Services	2,445,618	1,677,528	4,123,146
Supplies	3,496,036	851,126	4,347,162
Operating Costs	4,876,305	3,608,099	8,484,404
Capital Outlay	182,476,278	14,736,873	197,213,151
Debt Service	1,078,820	1,986,710	3,065,530
Total Expenditures	\$ 215,603,563	27,424,662	243,028,225
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (3,036,345)	(12,372,456)	(15,408,801)
Other Financing Sources (Uses)			
Transfers In	\$ 2,369,034	1,600,000	3,969,034
Transfers Out	(3,785,970)	(183,064)	(3,969,034)
Total Other Financing Sources (Uses)	\$ (1,416,936)	1,416,936	-
Net Change in Fund Balance	(4,453,281)	(10,955,520)	(15,408,801)
Fund Balance, beginning	59,869,032	48,639,517	108,508,549
Fund Balance, ending	\$ 55,415,751	37,683,997	93,099,748

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	Major Funds		
	General Fund	Infrastructure Fund	I-25 Interchange Capital Projects Fund
Revenues			
Gross Receipts Taxes	\$ 27,722,755	3,462,278	-
Property Taxes	3,865,333	-	-
Payments in Lieu of Taxes	450,000	-	-
Franchise Taxes	1,009,884	-	-
Other Local Taxes	146,400	-	-
Impact Fees	-	-	-
Licenses and Permits	337,200	-	-
Intergovernmental Grants/Distributions	2,507,231	11,391,599	154,788,934
Charges for Services	1,324,763	-	-
Fines and Forfeitures	130,120	-	-
Investment Earnings	25,000	-	-
Miscellaneous Revenues	486,888	98,045	-
Total Revenues	\$ 38,005,574	14,951,922	154,788,934
Expenditures			
Salaries and Wages	\$ 13,459,104	-	-
Employee Benefits	7,309,792	-	-
Contractual Services	2,181,457	-	-
Supplies	3,035,086	-	-
Operating Costs	3,822,537	718,045	-
Capital Outlay	5,161,638	18,109,905	154,788,934
Debt Service	179,752	-	-
Total Expenditures	\$ 35,149,366	18,827,950	154,788,934
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 2,856,208	(3,876,028)	-
Other Financing Sources (Uses)			
Transfers In	\$ -	-	-
Transfers Out	(3,529,000)	(256,970)	-
Total Other Financing Sources (Uses)	\$ (3,529,000)	(256,970)	-
Net Change in Fund Balance	(672,792)	(4,132,998)	-
Fund Balance, beginning	56,357,206	7,380,408	(45,143)
Fund Balance, ending	\$ 55,684,414	3,247,410	(45,143)

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	Non-Major Governmental Funds	Total Governmental Funds
Revenues		
Gross Receipts Taxes	-	31,185,033
Property Taxes	160,378	4,025,711
Payments in Lieu of Taxes	-	450,000
Franchise Taxes	-	1,009,884
Other Local Taxes	588,000	734,400
Impact Fees	702,000	702,000
Licenses and Permits	-	337,200
Intergovernmental Grants/Distributions	3,179,631	171,867,395
Charges for Services	189,579	1,514,342
Fines and Forfeitures	-	130,120
Investment Earnings	1,200	26,200
Miscellaneous Revenues	-	584,933
Total Revenues	4,820,788	212,567,218
Expenditures		
Salaries and Wages	296,311	13,755,415
Employee Benefits	165,299	7,475,091
Contractual Services	264,161	2,445,618
Supplies	460,950	3,496,036
Operating Costs	335,723	4,876,305
Capital Outlay	4,415,801	182,476,278
Debt Service	899,068	1,078,820
Total Expenditures	6,837,313	215,603,563
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(2,016,525)	(3,036,345)
Other Financing Sources (Uses)		
Transfers In	2,369,034	2,369,034
Transfers Out	-	(3,785,970)
Total Other Financing Sources (Uses)	2,369,034	(1,416,936)
Net Change in Fund Balance	352,509	(4,453,281)
Fund Balance, beginning	(3,823,438)	59,869,032
Fund Balance, ending	(3,470,929)	55,415,751

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	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
Revenues			
Gross Receipts Taxes	\$ -	577,571	577,571
Franchise Taxes	-	52,000	52,000
Intergovernmental Grants/Distributions	2,000,000	-	2,000,000
Charges for Services	9,695,300	2,707,000	12,402,300
Investment Earnings	10,100	5,235	15,335
Miscellaneous Revenues	-	5,000	5,000
Total Revenues	\$ 11,705,400	3,346,806	15,052,206
Expenditures			
Salaries and Wages	\$ 1,825,317	1,048,127	2,873,444
Employee Benefits	1,044,736	646,146	1,690,882
Contractual Services	976,049	701,479	1,677,528
Supplies	559,799	291,327	851,126
Operating Costs	2,820,926	787,173	3,608,099
Capital Outlay	10,090,620	4,646,253	14,736,873
Debt Service	1,986,710	-	1,986,710
Total Expenditures	\$ 19,304,157	8,120,505	27,424,662
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (7,598,757)	(4,773,699)	(12,372,456)
Other Financing Sources (Uses)			
Transfers In	\$ 1,600,000	-	1,600,000
Transfers Out	(183,064)	-	(183,064)
Total Other Financing Sources (Uses)	\$ 1,416,936	-	1,416,936
Net Change in Fund Balance	(6,181,821)	(4,773,699)	(10,955,520)
Fund Balance, beginning	54,992,742	(6,353,226)	48,639,517
Fund Balance, ending	\$ 48,810,921	(11,126,925)	37,683,997

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	Special Revenue Funds			
	Municipal Street			
	Lodgers Tax Fund	Improvement Fund	Fire Fund	Recreation Fund
Revenues				
Gross Receipts Taxes	\$ -	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	104,000	339,000	-	-
Impact Fees	-	-	-	-
Intergovernmental Grants/Distributions	-	-	332,496	-
Charges for Services	-	-	-	140,000
Investment Earnings	-	1,200	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	\$ 104,000	340,200	332,496	140,000
Expenditures				
Salaries and Wages	\$ -	-	-	-
Employee Benefits	-	-	-	-
Employee Training Costs	-	-	-	-
Contractual Services	40,000	-	20,000	20,000
Supplies	-	-	177,000	60,000
Operating Costs	22,000	-	107,000	15,600
Capital Outlay	-	15,000	275,000	-
Debt Service	-	183,065	-	-
Total Expenditures	\$ 62,000	198,065	579,000	95,600
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 42,000	142,135	(246,504)	44,400
Other Financing Sources (Uses)				
Transfers In	\$ -	183,064	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	183,064	-	-
Net Change in Fund Balance	42,000	325,199	(246,504)	44,400
Fund Balance, beginning	(355,908)	(903,838)	(541,615)	(621,396)
Fund Balance, ending	\$ (313,908)	(578,639)	(788,119)	(576,996)

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Special Revenue Funds					
	Impact Fee Fund	Intergovern- mental Grant Fund	Local Government Correction Fund	Law Enforcement Protection Fund	Local DWI Fund
Revenues					
Gross Receipts Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Impact Fees	702,000	-	-	-	-
Intergovernmental Grants/Distributions	-	119,424	-	159,500	683,211
Charges for Services	-	-	-	-	49,579
Investment Earnings	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	702,000	119,424	-	159,500	732,790
Expenditures					
Salaries and Wages	-	-	-	-	296,311
Employee Benefits	-	-	-	-	165,299
Employee Training Costs	-	-	-	-	-
Contractual Services	-	-	-	-	164,161
Supplies	-	-	-	159,500	34,450
Operating Costs	-	119,424	-	-	71,699
Capital Outlay	903,801	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	903,801	119,424	-	159,500	731,920
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(201,801)	-	-	-	870
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	(201,801)	-	-	-	870
Fund Balance, beginning	-	(18,100)	(127,361)	(63,571)	(78,218)
Fund Balance, ending	(201,801)	(18,100)	(127,361)	(63,571)	(77,348)

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
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	Special Revenue Funds				
	Cannabis Gross Receipts Tax Fund	Emergency Medical Service Fund	Local Government Abatement Opioid Fund	American Rescue Plan Act Fund	Total Non-Major Special Revenue Funds
Revenues					
Gross Receipts Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	145,000	-	-	-	588,000
Impact Fees	-	-	-	-	702,000
Intergovernmental Grants/Distributions	-	100,000	-	-	1,394,631
Charges for Services	-	-	-	-	189,579
Investment Earnings	-	-	-	-	1,200
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	145,000	100,000	-	-	2,875,410
Expenditures					
Salaries and Wages	-	-	-	-	296,311
Employee Benefits	-	-	-	-	165,299
Employee Training Costs	-	-	-	-	-
Contractual Services	-	20,000	-	-	264,161
Supplies	-	30,000	-	-	460,950
Operating Costs	-	-	-	-	335,723
Capital Outlay	-	-	-	-	1,193,801
Debt Service	-	-	-	-	183,065
Total Expenditures	-	50,000	-	-	2,899,310
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	145,000	50,000	-	-	(23,900)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	183,064
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	183,064
Net Change in Fund Balance	145,000	50,000	-	-	159,164
Fund Balance, beginning	(346,313)	341	(290,803)	(361,506)	(3,708,287)
Fund Balance, ending	(201,313)	50,341	(290,803)	(361,506)	(3,549,123)

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VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
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	Capital Projects Funds				
	Daniel Fernandez Park Improvements	Aquatic Center Fund	Park Improvements Fund	Sports Complex Improvements Fund	Total Non- Major Capital Projects Funds
Revenues					
Gross Receipts Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Impact Fees	-	-	-	-	-
Intergovernmental Grants/Distributions	535,000	-	1,250,000	-	1,785,000
Charges for Services	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	535,000	-	1,250,000	-	1,785,000
Expenditures					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Employee Training Costs	-	-	-	-	-
Contractual Services	-	-	-	-	-
Supplies	-	-	-	-	-
Operating Costs	-	-	-	-	-
Capital Outlay	665,000	-	2,557,000	-	3,222,000
Debt Service	-	-	-	-	-
Total Expenditures	665,000	-	2,557,000	-	3,222,000
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(130,000)	-	(1,307,000)	-	(1,437,000)
Other Financing Sources (Uses)					
Transfers In	130,000	-	1,500,000	-	1,630,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	130,000	-	1,500,000	-	1,630,000
Net Change in Fund Balance	-	-	193,000	-	193,000
Fund Balance, beginning	-	(31,207)	192,270	416,558	577,621
Fund Balance, ending	-	(31,207)	385,270	416,558	770,621

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Consolidated Financial Schedule (Continued)
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	Debt Service Funds			
	GRT Revenue			Total
	Bond 2016	G.O. Bond 2016	Total Debt	Non-Major
	Fund	Fund	Service Funds	Funds
Revenues				
Gross Receipts Taxes	-	-	-	-
Property Taxes	-	160,378	160,378	160,378
Other Local Taxes	-	-	-	588,000
Impact Fees	-	-	-	702,000
Intergovernmental Grants/Distributions	-	-	-	3,179,631
Charges for Services	-	-	-	189,579
Investment Earnings	-	-	-	1,200
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	160,378	160,378	4,820,788
Expenditures				
Salaries and Wages	-	-	-	296,311
Employee Benefits	-	-	-	165,299
Employee Training Costs	-	-	-	-
Contractual Services	-	-	-	264,161
Supplies	-	-	-	460,950
Operating Costs	-	-	-	335,723
Capital Outlay	-	-	-	4,415,801
Debt Service	256,970	459,033	716,003	899,068
Total Expenditures	256,970	459,033	716,003	6,837,313
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Before Other Financing Sources (Uses)	(256,970)	(298,655)	(555,625)	(2,016,525)
Other Financing Sources (Uses)				
Transfers In	256,970	299,000	555,970	2,369,034
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	256,970	299,000	555,970	2,369,034
Net Change in Fund Balance	-	345	345	352,509
Fund Balance, beginning	(150,002)	(542,771)	(692,772)	(3,823,438)
Fund Balance, ending	(150,002)	(542,426)	(692,427)	(3,470,929)

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	Total		
	Governmental	Total Enterprise	
	Funds	Funds	Total
Revenues			
Gross Receipts Taxes	\$ 32,567,611	596,939	33,164,550
Property Taxes	4,218,744	-	4,218,744
Payments in Lieu of Taxes	450,000		450,000
Franchise Taxes	1,319,000	51,036	1,370,036
Other Local Taxes	592,474		592,474
Licenses and Permits	136,956		136,956
Intergovernmental Grants/Distributions	2,021,478	1,424,100	3,445,578
Charges for Services	2,102,467	15,165,471	17,267,938
Fines and Forfeitures	79,044		79,044
Investment Earnings	47,631	29,060	76,691
Miscellaneous Revenues	1,132,219	(109,740)	1,022,479
Total Revenues	\$ 44,667,624	17,156,866	61,824,490
Expenditures			
Salaries and Wages	\$ 11,628,014	2,531,464	14,159,478
Employee Benefits	5,818,677	1,370,100	7,188,777
Contractual Services	1,608,207	1,750,274	3,358,481
Supplies	2,695,843	1,130,740	3,826,583
Operating Costs	3,557,430	3,067,438	6,624,868
Capital Outlay	16,023,021	7,140,268	23,163,289
Debt Service	987,254	177,272	1,164,526
Total Expenditures	\$ 42,318,446	17,167,556	59,486,002
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Before Other Financing Sources (Uses)	\$ 2,349,178	(10,690)	2,338,488
Other Financing Sources (Uses)			
Transfers In	\$ 5,837,470	2,037,866	7,875,336
Transfers Out	(2,694,336)	(364,064)	(3,058,400)
Total Other Financing Sources (Uses)	\$ 3,143,134	1,673,802	4,816,936
Net Change in Fund Balance	5,492,312	1,663,112	7,155,424
Fund Balance, beginning	58,540,973	59,624,315	118,165,288
Fund Balance, ending	\$ 64,033,285	61,287,427	125,320,712

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	Major Funds			
	General	Daniel	Infrastructure	I-25
	Fund	Fernandez Park	Fund	Interchange
		Improvements		Capital Projects
		Fund	Fund	Fund
Revenues				
Gross Receipts Taxes	\$ 27,631,309	-	4,761,419	-
Property Taxes	4,039,352	-	-	-
Payments in Lieu of Taxes	450,000	-	-	-
Franchise Taxes	1,319,000	-	-	-
Other Local Taxes	125,475	-	-	-
Licenses and Permits	136,956	-	-	-
Intergovernmental Grants/Distributions	661,188	-	221,207	-
Charges for Services	1,863,856	-	-	-
Fines and Forfeitures	79,044	-	-	-
Investment Earnings	46,402	-	-	-
Miscellaneous Revenues	570,166	-	562,053	-
Total Revenues	\$ 36,922,748	-	5,544,679	-
Expenditures				
Salaries and Wages	\$ 11,353,551	-	-	-
Employee Benefits	5,673,249	-	-	-
Contractual Services	1,424,584	-	-	-
Supplies	2,376,043	-	-	-
Operating Costs	2,779,103	-	589,462	-
Capital Outlay	2,149,889	252,738	6,382,502	5,759,070
Debt Service	87,439	-	-	-
Total Expenditures	\$ 25,843,858	252,738	6,971,964	5,759,070
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Before Other Financing Sources (Uses)	\$ 11,078,890	(252,738)	(1,427,285)	(5,759,070)
Other Financing Sources (Uses)				
Transfers In	\$ 181,000	-	-	5,000,000
Transfers Out	(2,437,866)	-	(256,470)	-
Total Other Financing Sources (Uses)	\$ (2,256,866)	-	(256,470)	5,000,000
Net Change in Fund Balance	8,822,024	(252,738)	(1,683,755)	(759,070)
Fund Balance, beginning	52,535,182	(499,989)	9,064,164	1,761,111
Fund Balance, ending	\$ 61,357,206	(752,727)	7,380,409	1,002,041

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	Non-Major Governmental Funds	Total Governmental Funds
Revenues		
Gross Receipts Taxes	174,883	32,567,611
Property Taxes	179,392	4,218,744
Payments in Lieu of Taxes	-	450,000
Franchise Taxes	-	1,319,000
Other Local Taxes	466,999	592,474
Licenses and Permits		136,956
Intergovernmental Grants/Distributions	1,139,083	2,021,478
Charges for Services	238,611	2,102,467
Fines and Forfeitures	-	79,044
Investment Earnings	1,229	47,631
Miscellaneous Revenues	-	1,132,219
Total Revenues	2,200,197	44,667,624
Expenditures		
Salaries and Wages	274,463	11,628,014
Employee Benefits	145,428	5,818,677
Contractual Services	183,623	1,608,207
Supplies	319,800	2,695,843
Operating Costs	188,865	3,557,430
Capital Outlay	1,478,822	16,023,021
Debt Service	899,815	987,254
Total Expenditures	3,490,816	42,318,446
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(1,290,619)	2,349,178
Other Financing Sources (Uses)		
Transfers In	656,470	5,837,470
Transfers Out	-	(2,694,336)
Total Other Financing Sources (Uses)	656,470	3,143,134
Net Change in Fund Balance	(634,149)	5,492,312
Fund Balance, beginning	(4,319,494)	58,540,973
Fund Balance, ending	(4,953,643)	64,033,285

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	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
Revenues			
Gross Receipts Taxes	\$ -	596,939	596,939
Franchise Taxes	-	51,036	51,036
Intergovernmental Grants/Distributions	1,424,100	-	1,424,100
Charges for Services	12,094,485	3,070,986	15,165,471
Investment Earnings	23,234	5,826	29,060
Miscellaneous Revenues	(109,740)	-	(109,740)
Total Revenues	\$ 13,432,079	3,724,787	17,156,866
Expenditures			
Salaries and Wages	\$ 1,651,875	879,589	2,531,464
Employee Benefits	860,538	509,562	1,370,100
Contractual Services	1,107,123	643,151	1,750,274
Supplies	826,241	304,499	1,130,740
Operating Costs	2,465,236	602,202	3,067,438
Capital Outlay	5,780,424	1,359,844	7,140,268
Debt Service	177,272	-	177,272
Total Expenditures	\$ 12,868,709	4,298,847	17,167,556
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 563,370	(574,060)	(10,690)
Other Financing Sources (Uses)			
Transfers In	\$ 2,037,866	-	2,037,866
Transfers Out	(364,064)	-	(364,064)
Total Other Financing Sources (Uses)	\$ 1,673,802	-	1,673,802
Net Change in Fund Balance	2,237,172	(574,060)	1,663,112
Fund Balance, beginning	52,698,424	6,925,891	59,624,315
Fund Balance, ending	\$ 54,935,596	6,351,831	61,287,427

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	Special Revenue Funds			
	Local LEDA	Lodgers Tax Fund	Municipal Street Improvement Fund	Fire Fund
Revenues				
Gross Receipts Taxes	\$ -	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	117,161	349,838	-
Intergovernmental Grants/Distributions	-	-	-	335,178
Charges for Services	-	-	-	-
Investment Earnings	-	-	1,229	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	\$ -	117,161	351,067	335,178
Expenditures				
Salaries and Wages	\$ -	-	-	-
Employee Benefits	-	-	-	-
Employee Training Costs	-	-	-	-
Contractual Services	-	67,432	-	-
Supplies	-	-	-	70,516
Operating Costs	-	8,820	-	14,912
Capital Outlay	-	-	79,249	396,517
Debt Service	-	-	183,064	-
Total Expenditures	\$ -	76,252	262,313	481,945
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ -	40,909	88,754	(146,767)
Other Financing Sources (Uses)				
Transfers In	\$ -	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	-	-	-
Net Change in Fund Balance	-	40,909	88,754	(146,767)
Fund Balance, beginning	(962,134)	(319,998)	(457,486)	(453,580)
Fund Balance, ending	\$ (962,134)	(279,089)	(368,732)	(600,347)

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	Special Revenue Funds				
	Recreation Fund	Intergovern- mental Grant Fund	Local Government Correction Fund	Law Enforcement Protection Fund	Local DWI Fund
Revenues					
Gross Receipts Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Intergovernmental Grants/Distributions	-	23,272	-	155,000	550,981
Charges for Services	195,306	-	13,920	-	29,385
Investment Earnings	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	195,306	23,272	13,920	155,000	580,366
Expenditures					
Salaries and Wages	-	-	-	-	274,463
Employee Benefits	-	-	-	-	145,428
Employee Training Costs	-	-	-	-	-
Contractual Services	7,422	-	-	-	108,769
Supplies	115,912	-	-	92,041	27,158
Operating Costs	62,730	16,167	21,620	-	59,680
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	186,064	16,167	21,620	92,041	615,498
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	9,242	7,105	(7,700)	62,959	(35,132)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	9,242	7,105	(7,700)	62,959	(35,132)
Fund Balance, beginning	(611,343)	(10,996)	(137,901)	(611)	(112,725)
Fund Balance, ending	(602,101)	(3,891)	(145,601)	62,348	(147,857)

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	Special Revenue Funds				
	Cannabis Gross Receipts Tax Fund	Emergency Medical Service Fund	Local Government Abatement Opioid Fund	American Rescue Plan Act Fund	Total Non-Major Special Revenue Funds
Revenues					
Gross Receipts Taxes	174,883	-	-	-	174,883
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	466,999
Intergovernmental Grants/Distributions	-	13,989	60,663	-	1,139,083
Charges for Services	-	-	-	-	238,611
Investment Earnings	-	-	-	-	1,229
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	174,883	13,989	60,663	-	2,020,805
Expenditures					
Salaries and Wages	-	-	-	-	274,463
Employee Benefits	-	-	-	-	145,428
Employee Training Costs	-	-	-	-	-
Contractual Services	-	-	-	-	183,623
Supplies	-	14,173	-	-	319,800
Operating Costs	-	4,936	-	-	188,865
Capital Outlay	-	-	-	810,786	1,286,552
Debt Service	-	-	-	-	183,064
Total Expenditures	-	19,109	-	810,786	2,581,795
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	174,883	(5,120)	60,663	(810,786)	(560,990)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	174,883	(5,120)	60,663	(810,786)	(560,990)
Fund Balance, beginning	(176,676)	(4,935)	(230,141)	(1,172,658)	(4,651,183)
Fund Balance, ending	(1,793)	(10,055)	(169,478)	(1,983,444)	(5,212,173)

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	Capital Projects Funds			
	Aquatic Center	River Park and Bosque Improvements	Sports Complex Improvements	Total Non- Major Capital Projects Funds
	Fund	Fund	Fund	
Revenues				
Gross Receipts Taxes	-	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Intergovernmental Grants/Distributions	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Employee Training Costs	-	-	-	-
Contractual Services	-	-	-	-
Supplies	-	-	-	-
Operating Costs	-	-	-	-
Capital Outlay	-	192,270	-	192,270
Debt Service	-	-	-	-
Total Expenditures	-	192,270	-	192,270
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	-	(192,270)	-	(192,270)
Other Financing Sources (Uses)				
Transfers In	-	-	400,000	400,000
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	400,000	400,000
Net Change in Fund Balance	-	(192,270)	400,000	207,730
Fund Balance, beginning	(31,207)	-	816,558	785,351
Fund Balance, ending	(31,207)	(192,270)	1,216,558	993,081

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	Debt Service Funds			
	GRT Revenue			Total
	Bond 2016	G.O. Bond 2016	Total Debt	Non-Major
	Fund	Fund	Service Funds	Funds
Revenues				
Gross Receipts Taxes	-	-	-	174,883
Property Taxes	-	179,392	179,392	179,392
Other Local Taxes	-	-	-	466,999
Intergovernmental Grants/Distributions	-	-	-	1,139,083
Charges for Services	-	-	-	238,611
Investment Earnings	-	-	-	1,229
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	179,392	179,392	2,200,197
Expenditures				
Salaries and Wages	-	-	-	274,463
Employee Benefits	-	-	-	145,428
Employee Training Costs	-	-	-	-
Contractual Services	-	-	-	183,623
Supplies	-	-	-	319,800
Operating Costs	-	-	-	188,865
Capital Outlay	-	-	-	1,478,822
Debt Service	256,469	460,282	716,751	899,815
Total Expenditures	256,469	460,282	716,751	3,490,816
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Before Other Financing Sources (Uses)	(256,469)	(280,890)	(537,359)	(1,290,619)
Other Financing Sources (Uses)				
Transfers In	256,470	-	256,470	656,470
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	256,470	-	256,470	656,470
Net Change in Fund Balance	1	(280,890)	(280,889)	(634,149)
Fund Balance, beginning	(1)	(453,661)	(453,662)	(4,319,494)
Fund Balance, ending	0	(734,551)	(734,551)	(4,953,643)

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	Total		
	Governmental	Total Enterprise	
	Funds	Funds	Total
Revenues			
Gross Receipts Taxes	\$ 40,806,441	611,218	41,417,659
Property Taxes	4,016,349	-	4,016,349
Payments in Lieu of Taxes	450,000		450,000
Franchise Taxes	1,107,071	30,750	1,137,821
Other Local Taxes	598,109		598,109
Licenses and Permits	234,164		234,164
Intergovernmental Grants/Distributions	6,940,571	1,277,916	8,218,487
Charges for Services	1,974,207	14,150,516	16,124,723
Fines and Forfeitures	33,823		33,823
Investment Earnings	23,681	10,613	34,294
Miscellaneous Revenues	1,175,437	484,126	1,659,563
Total Revenues	\$ 57,359,853	16,565,139	73,924,992
Expenditures			
Salaries and Wages	\$ 9,411,862	2,156,505	11,568,367
Employee Benefits	4,954,271	4,553,707	9,507,978
Contractual Services	1,533,577	1,436,005	2,969,582
Supplies	2,660,389	1,115,486	3,775,875
Operating Costs	3,501,400	6,740,927	10,242,327
Capital Outlay	20,019,371	994,327	21,013,698
Debt Service	1,918,001	799,771	2,717,772
Total Expenditures	\$ 43,998,871	17,796,728	61,795,599
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Before Other Financing Sources (Uses)	\$ 13,360,982	(1,231,589)	12,129,393
Other Financing Sources (Uses)			
Transfers In	\$ 3,222,820	6,102,264	9,325,084
Transfers Out	(9,325,084)	(183,064)	(9,508,148)
Total Other Financing Sources (Uses)	\$ (6,102,264)	5,919,200	(183,064)
Net Change in Fund Balance	7,258,718	4,687,611	11,946,329
Fund Balance, beginning	44,337,516	54,934,376	99,271,891
Fund Balance, ending	\$ 51,596,234	59,621,987	111,218,220

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
June 30, 2023

	Major Funds			
	General	Daniel	Infrastructure	I-25
	Fund	Fernandez Park	Fund	Interchange
		Improvements		Capital Projects
		Fund	Fund	Fund
Revenues				
Gross Receipts Taxes	\$ 34,663,836	-	5,965,929	-
Property Taxes	3,619,176	-	-	-
Payments in Lieu of Taxes	450,000			
Franchise Taxes	1,107,071			
Other Local Taxes	139,162	-	-	-
Licenses and Permits	234,164			
Intergovernmental Grants/Distributions	267,906	-	1,262,036	2,820,451
Charges for Services	1,703,035	-	-	-
Fines and Forfeitures	33,823			
Investment Earnings	22,170		-	
Miscellaneous Revenues	562,231	-	613,206	-
Total Revenues	\$ 42,802,574	-	7,841,171	2,820,451
Expenditures				
Salaries and Wages	\$ 9,156,831	-	-	-
Employee Benefits	4,825,914	-	-	-
Contractual Services	1,349,751	-	-	-
Supplies	2,405,666	-	-	-
Operating Costs	2,494,785	-	568,890	-
Capital Outlay	3,238,475	7,710,360	4,464,442	2,125,727
Debt Service	266,591	-	-	-
Total Expenditures	\$ 23,738,013	7,710,360	5,033,332	2,125,727
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Before Other Financing Sources (Uses)	\$ 19,064,561	(7,710,360)	2,807,839	694,724
Other Financing Sources (Uses)				
Transfers In	\$ -	1,400,000	1,167,000	-
Transfers Out	(9,069,264)	-	(255,820)	-
Total Other Financing Sources (Uses)	\$ (9,069,264)	1,400,000	911,180	-
Net Change in Fund Balance	9,995,297	(6,310,360)	3,719,019	694,724
Fund Balance, beginning	42,561,252	5,810,372	5,255,144	918,885
Fund Balance, ending	\$ 52,556,549	(499,988)	8,974,163	1,613,609

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
June 30, 2023

	Non-Major Governmental Funds	Total Governmental Funds
Revenues		
Gross Receipts Taxes	176,676	40,806,441
Property Taxes	397,173	4,016,349
Payments in Lieu of Taxes		450,000
Franchise Taxes		1,107,071
Other Local Taxes	458,947	598,109
Licenses and Permits		234,164
Intergovernmental Grants/Distributions	2,590,178	6,940,571
Charges for Services	271,172	1,974,207
Fines and Forfeitures		33,823
Investment Earnings	1,511	23,681
Miscellaneous Revenues	-	1,175,437
Total Revenues	3,895,657	57,359,853
Expenditures		
Salaries and Wages	255,031	9,411,862
Employee Benefits	128,357	4,954,271
Contractual Services	183,826	1,533,577
Supplies	254,723	2,660,389
Operating Costs	437,725	3,501,400
Capital Outlay	2,480,367	20,019,371
Debt Service	1,651,410	1,918,001
Total Expenditures	5,391,439	43,998,871
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(1,495,782)	13,360,982
Other Financing Sources (Uses)		
Transfers In	655,820	3,222,820
Transfers Out	-	(9,325,084)
Total Other Financing Sources (Uses)	655,820	(6,102,264)
Net Change in Fund Balance	(839,962)	7,258,718
Fund Balance, beginning	(10,208,138)	44,337,516
Fund Balance, ending	(11,048,100)	51,596,234

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
June 30, 2023

	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
Revenues			
Gross Receipts Taxes	\$ -	611,218	611,218
Franchise Taxes	-	30,750	30,750
Intergovernmental Grants/Distributions	1,277,916	-	1,277,916
Charges for Services	11,189,672	2,960,844	14,150,516
Investment Earnings	8,604	2,009	10,613
Miscellaneous Revenues	484,126	-	484,126
Total Revenues	\$ 12,960,318	3,604,821	16,565,139
Expenditures			
Salaries and Wages	\$ 1,421,380	735,125	2,156,505
Employee Benefits	2,844,817	1,708,890	4,553,707
Contractual Services	1,103,481	332,524	1,436,005
Supplies	781,158	334,328	1,115,486
Operating Costs	5,496,141	1,244,786	6,740,927
Capital Outlay	994,327	-	994,327
Debt Service	799,771	-	799,771
Total Expenditures	\$ 13,441,075	4,355,653	17,796,728
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (480,757)	(750,832)	(1,231,589)
Other Financing Sources (Uses)			
Transfers In	\$ 6,102,264	-	6,102,264
Transfers Out	(183,064)	-	(183,064)
Total Other Financing Sources (Uses)	\$ 5,919,200	-	5,919,200
Net Change in Fund Balance	5,438,443	(750,832)	4,687,611
Fund Balance, beginning	47,259,979	7,674,397	54,934,376
Fund Balance, ending	\$ 52,698,422	6,923,565	59,621,987

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
June 30, 2023

Special Revenue Funds				
			Municipal Street Improvement	
	Local LEDA	Lodgers Tax Fund	Fund	Fire Fund
Revenues				
Gross Receipts Taxes	\$ -	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	116,175	342,772	-
Intergovernmental Grants/Distributions	-	-	-	317,565
Charges for Services	-	-	-	-
Investment Earnings	-	-	414	1,097
Miscellaneous Revenues	-	-	-	-
Total Revenues	\$ -	116,175	343,186	318,662
Expenditures				
Salaries and Wages	\$ -	-	-	-
Employee Benefits	-	-	-	-
Employee Training Costs	-	-	-	-
Contractual Services	-	70,610	-	-
Supplies	-	-	-	90,892
Operating Costs	-	9,690	194,135	36,790
Capital Outlay	-	-	107,259	28,210
Debt Service	-	-	353,482	77,626
Total Expenditures	\$ -	80,300	654,876	233,518
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ -	35,875	(311,690)	85,144
Other Financing Sources (Uses)				
Transfers In	\$ -	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	-	-	-
Net Change in Fund Balance	-	35,875	(311,690)	85,144
Fund Balance, beginning	(962,134)	(284,124)	(586,113)	(368,436)
Fund Balance, ending	\$ (962,134)	(248,249)	(897,803)	(283,292)

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
June 30, 2023

	Special Revenue Funds				
	Recreation Fund	Intergovern- mental Grant Fund	Local Government Correction Fund	Law Enforcement Protection Fund	Local DWI Fund
Revenues					
Gross Receipts Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Intergovernmental Grants/Distributions	-	45,895	-	83,000	547,078
Charges for Services	215,116	-	15,203	-	40,853
Investment Earnings	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	215,116	45,895	15,203	83,000	587,931
Expenditures					
Salaries and Wages	-	-	-	-	255,031
Employee Benefits	-	-	-	-	128,357
Employee Training Costs	-	-	-	-	-
Contractual Services	3,689	-	-	-	108,299
Supplies	91,211	-	-	39,143	21,650
Operating Costs	57,397	58,301	-	-	81,412
Capital Outlay	-	-	-	43,246	-
Debt Service	-	-	-	-	-
Total Expenditures	152,297	58,301	-	82,389	594,749
Excess (Deficiency) of Revenues Over (Under) Expenditures: Before Other Financing Sources (Uses)	62,819	(12,406)	15,203	611	(6,818)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	62,819	(12,406)	15,203	611	(6,818)
Fund Balance, beginning	(548,525)	(5,255,144)	(122,699)	-	(119,544)
Fund Balance, ending	(485,706)	(5,267,550)	(107,496)	611	(126,362)

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
June 30, 2023

	Special Revenue Funds				
	Cannabis Gross Receipts Tax Fund	Emergency Medical Service Fund	Local Government Abatement Opioid Fund	American Rescue Plan Act Fund	Total Non- Major Special Revenue Funds
Revenues					
Gross Receipts Taxes	176,676	-	-	-	176,676
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	458,947
Intergovernmental Grants/Distributions	-	16,762	230,141	1,985,903	3,226,344
Charges for Services	-	-	-	-	271,172
Investment Earnings	-	-	-	-	1,511
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	176,676	16,762	230,141	1,985,903	4,134,650
Expenditures					
Salaries and Wages	-	-	-	-	255,031
Employee Benefits	-	-	-	-	128,357
Employee Training Costs	-	-	-	-	-
Contractual Services	-	-	-	-	182,598
Supplies	-	11,827	-	-	254,723
Operating Costs	-	-	-	-	437,725
Capital Outlay	-	-	-	1,746,255	1,924,970
Debt Service	-	-	-	-	431,108
Total Expenditures	-	11,827	-	1,746,255	3,614,512
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	176,676	4,935	230,141	239,648	520,138
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	176,676	4,935	230,141	239,648	520,138
Fund Balance, beginning	-	-	-	(933,010)	(9,179,727)
Fund Balance, ending	176,676	4,935	230,141	(693,362)	(8,659,589)

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
June 30, 2023

	Capital Projects Funds		
	Aquatic Center	Sports Complex	Total Non-
	Fund	Improvements	Major Capital
		Fund	Projects Funds
Revenues			
Gross Receipts Taxes	-	-	-
Property Taxes	-	-	-
Other Local Taxes	-	-	-
Intergovernmental Grants/Distributions	-	(636,166)	(636,166)
Charges for Services	-	-	-
Investment Earnings	-	-	-
Miscellaneous Revenues	-	-	-
Total Revenues	-	(636,166)	(636,166)
Expenditures			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Employee Training Costs	-	-	-
Contractual Services	1,228	-	1,228
Supplies	-	-	-
Operating Costs	-	-	-
Capital Outlay	-	555,397	555,397
Debt Service	-	-	-
Total Expenditures	1,228	555,397	556,625
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Before Other Financing Sources (Uses)	(1,228)	(1,191,563)	(1,192,791)
Other Financing Sources (Uses)			
Transfers In	-	400,000	400,000
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	400,000	400,000
Net Change in Fund Balance	(1,228)	(791,563)	(792,791)
Fund Balance, beginning	(32,436)	24,995	(7,440)
Fund Balance, ending	(33,664)	(766,568)	(800,231)

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
June 30, 2023

	Debt Service Funds			
	GRT Revenue			Total
	Bond 2016	G.O. Bond 2016	Total Debt	Non-Major
	Fund	Fund	Service Funds	Funds
Revenues				
Gross Receipts Taxes	-	-	-	176,676
Property Taxes	-	397,173	397,173	397,173
Other Local Taxes	-	-	-	458,947
Intergovernmental Grants/Distributions	-	-	-	2,590,178
Charges for Services	-	-	-	271,172
Investment Earnings	-	-	-	1,511
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	397,173	397,173	3,895,657
Expenditures				
Salaries and Wages	-	-	-	255,031
Employee Benefits	-	-	-	128,357
Employee Training Costs	-	-	-	-
Contractual Services	-	-	-	183,826
Supplies	-	-	-	254,723
Operating Costs	-	-	-	437,725
Capital Outlay	-	-	-	2,480,367
Debt Service	400,819	819,483	1,220,302	1,651,410
Total Expenditures	400,819	819,483	1,220,302	5,391,439
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Before Other Financing Sources (Uses)	(400,819)	(422,310)	(823,129)	(1,495,782)
Other Financing Sources (Uses)				
Transfers In	255,820	-	255,820	655,820
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	255,820	-	255,820	655,820
Net Change in Fund Balance	(144,999)	(422,310)	(567,309)	(839,962)
Fund Balance, beginning	(145,000)	(875,970)	(1,020,970)	(10,208,138)
Fund Balance, ending	(289,999)	(1,298,280)	(1,588,279)	(11,048,100)

Changes in Fund Balance

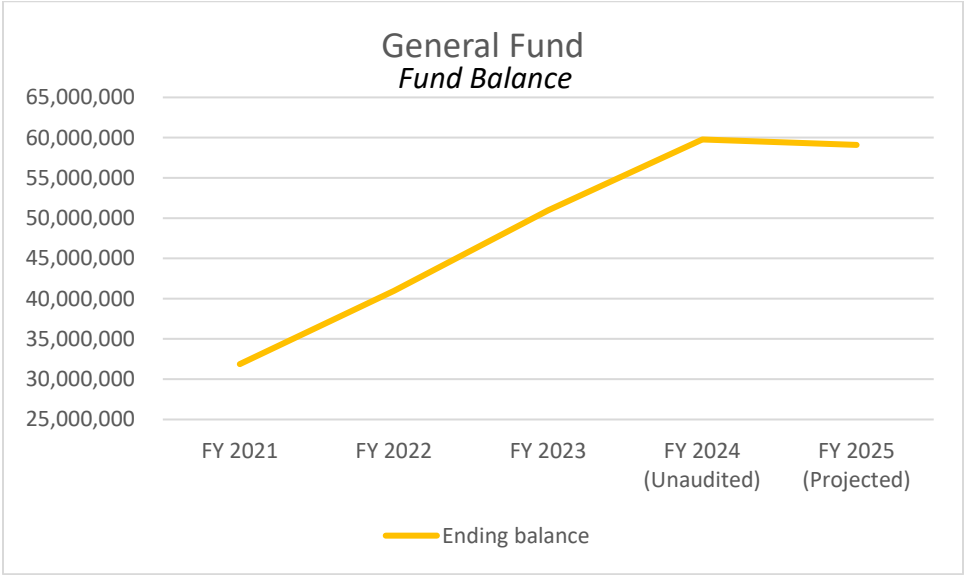
Analysis of fund balance for each of the Village's funds can be useful in budgeting for the subsequent fiscal years as it reflects the amount of cash and other assets in excess or deficit of its related payables and other liabilities which are available for operations. A positive fund balance indicates 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, 2025, 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.

STATE OF NEW MEXICO
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General Fund

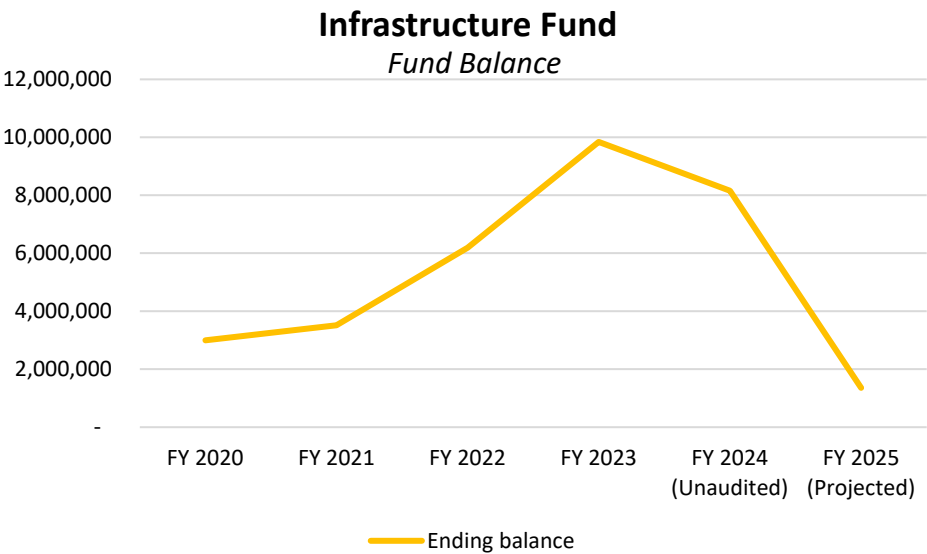


	FY 2021	FY 2022	FY 2023	FY 2024 (Unaudited)	FY 2025 (Projected)
Beginning balance	19,146,740	31,877,372	40,966,222	50,957,180	59,773,806
Increases	31,405,305	39,222,632	42,798,235	37,098,350	38,005,574
Decreases	(18,674,673)	(30,133,782)	(32,807,277)	(28,281,724)	(38,678,366)
Ending balance	31,877,372	40,966,222	50,957,180	59,773,806	59,110,751
Percent change	66.49%	28.51%	24.39%	17.30%	-1.13%

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.

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Infrastructure Fund



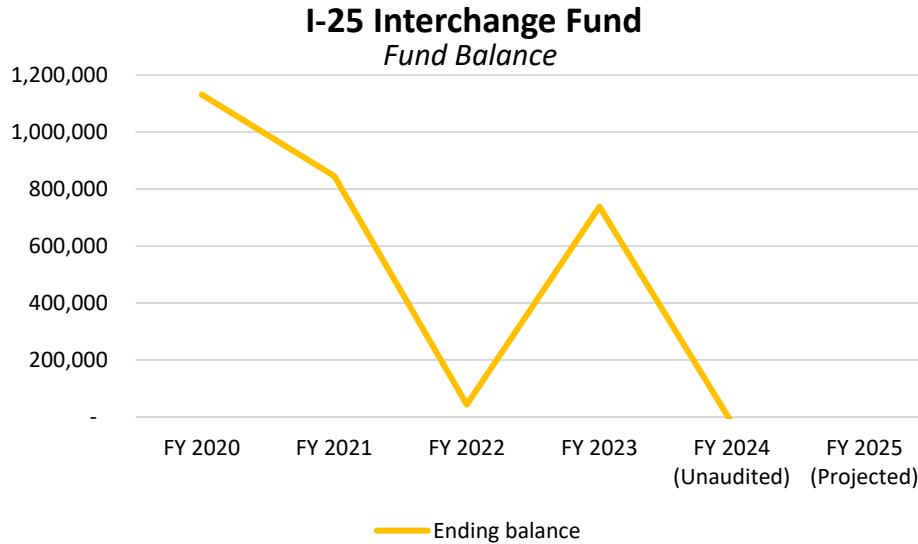
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 (Unaudited)	FY 2025 (Projected)
Beginning balance	2,057,097	2,996,340	3,512,437	6,188,477	9,837,842	8,154,087
Increases	5,264,332	5,262,835	6,298,594	8,938,517	5,544,679	14,951,922
Decreases	(4,325,088)	(4,746,738)	(3,622,554)	(5,289,152)	(7,228,434)	(19,084,920)
Ending balance	2,996,341	3,512,437	6,188,477	9,837,842	8,154,087	4,090,743
Percent change	45.66%	17.22%	76.19%	58.97%	-17.12%	-50.26%

The infrastructure fund balance experienced a steep decrease since FY 2023, and in FY 2025 this fund balance is being reduced to provide funding for capital projects. The infrastructure fund is funded through intergovernmental grants and gross receipts tax revenue. Through the adoption of the FY 2025 budget, the following major one-time capital projects were funded:

- Pedestrian/bike trail, stormwater mitigation, street lighting and utility improvements, Carson 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
- Pedestrian/bike trail, stormwater mitigation, street lighting and utility improvements, Lambros Loop.

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I-25 Interchange Fund

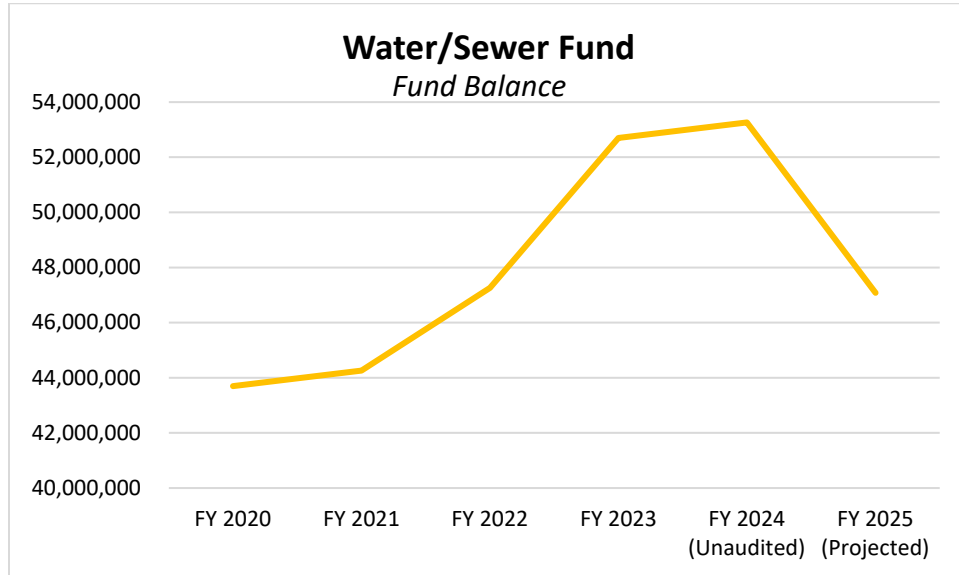


	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 (Unaudited)	FY 2025 (Projected)
Beginning balance	-	1,131,638	845,263	43,523	738,247	(20,823)
Increases	2,780,249	1,155,378	1,334,902	2,820,451	5,000,000	154,788,934
Decreases	(1,648,611)	(1,441,753)	(2,136,642)	(2,125,727)	(5,759,070)	(154,788,934)
Ending balance	1,131,638	845,263	43,523	738,247	(20,823)	(20,823)
Percent change	100%	-25.31%	-94.85%	1596.22%	-102.82	0%

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. In FY 2024 the budget included a \$5,000,000 transfer from the general fund in support of this project. The Village has been successful in obtaining \$154,788,934 in grants and other funding from the New Mexico Department of Transportation and the New Mexico Department of Finance and Administration, among other sources which are reflected in the FY 2025 budget. Construction of Phase 1 of the I-25 Interchange/East/West Corridor (Los Lunas Boulevard) is expected to begin during the fiscal year 2025.

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Water/Sewer Fund

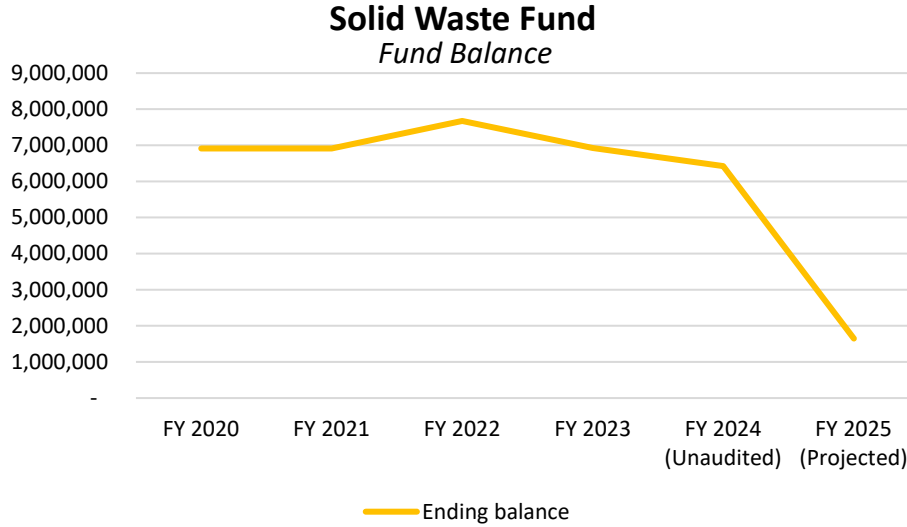


	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 (Unaudited)	FY 2025 (Projected)
Beginning balance	41,209,311	43,702,181	44,261,932	47,259,979	49,920,878	54,935,596
Increases	11,069,340	10,751,526	12,486,411	17,811,185	15,469,945	13,305,400
Decreases	(8,576,470)	(10,191,775)	(9,488,364)	(15,150,286)	(13,232,773)	(19,487,221)
Ending balance	43,702,181	44,261,932	47,259,979	49,920,878	54,935,596	48,753,775
Percent change	6.05%	1.28%	6.77%	5.63%	4.25%	-11.25%

The water/sewer fund balance has been growing steadily for the last several years. Through the adoption of the FY 2025 budget, the fund balance has an anticipated decrease of 11.25%. The reduction in the FY 2025 budget is primarily due to a budgeted increase in capital expenditures of 75% over prior year.

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Solid Waste Fund



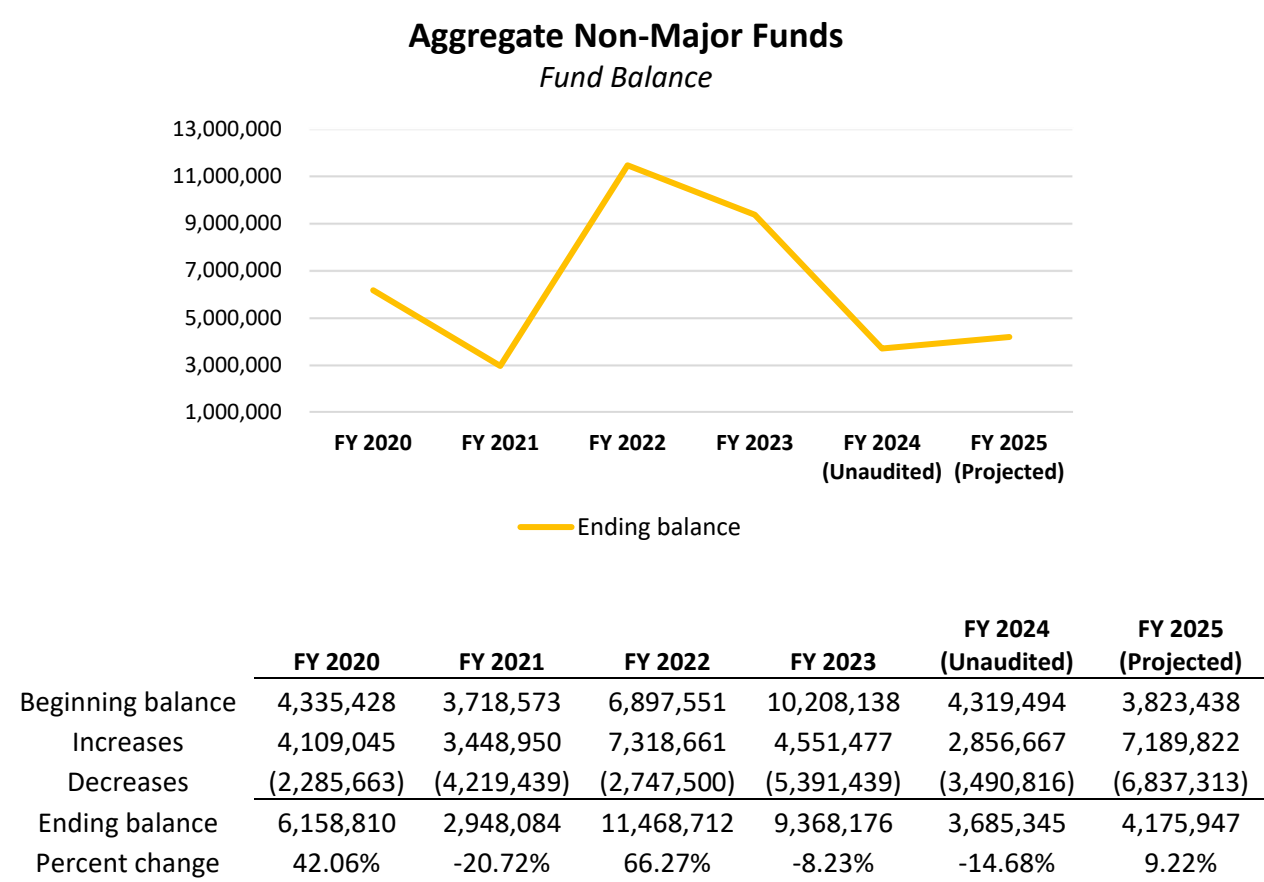
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 (Unaudited)	FY 2025 (Projected)
Beginning balance	6,503,717	6,912,328	6,913,214	7,674,398	6,925,892	6,424,420
Increases	3,187,045	4,536,448	3,638,287	3,607,146	3,726,199	3,341,806
Decreases	(2,778,434)	(4,535,562)	(2,877,103)	(4,355,653)	(4,227,671)	(8,120,505)
Ending balance	6,912,328	6,913,214	7,674,398	6,925,892	6,424,420	1,570,808
Percent change	6.28%	0.01%	11.01%	-9.75%	-7.24%	-75.26%

The solid waste fund balance has been decreasing steadily for the last several years. Through the adoption of the FY 2025 budget, the fund balance is anticipated to decrease 75.26%. The reduction in the FY 2025 budget is primarily due to the following major one-time capital projects that were funded:

- Construction of a composting facility
- Construction of a solar facility
- Construction of PlastikGas unit (converts plastic waste into vehicle fuels)

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Aggregate Non-Major Funds

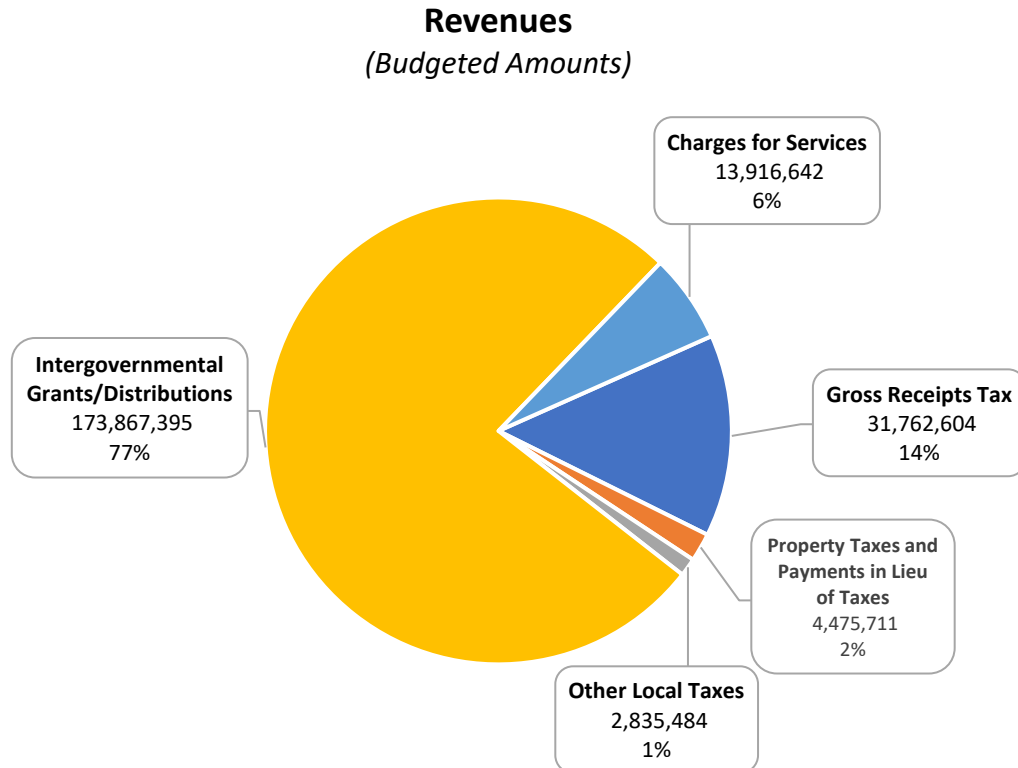


The aggregate non-major funds include various special revenue and capital projects funds. Certain special revenue and capital projects funds will have revenues received in prior years and expended in subsequent years. As a result, the beginning cash balances is planned to be spent down in accordance with the purpose of the fund. The related fund balance for each fund would also show a decline. Through the adoption of the FY 2025 budget, there is a budgeted increase in intergovernmental grants/distributions of 64% over prior year, causing the increase in the aggregate non-major fund balance.

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Revenues

The Village projects to receive \$227,619,424 in revenues. The Village's primary sources of revenue are gross receipts taxes, intergovernmental grants/distributions, and charges for services. These three categories of revenue account for approximately 97% of the total FY 2025 budgeted revenues.



Gross Receipts Tax Revenue

The State of New Mexico Taxation and Revenue Department levies a gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico. Other items that also generate gross receipts tax is selling property in New Mexico, leasing or licensing property in New Mexico, granting a right to use a franchise in New Mexico, and selling research and development services performed outside of New Mexico in which the product is initially used in New Mexico. New Mexico Taxation and Revenue 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:

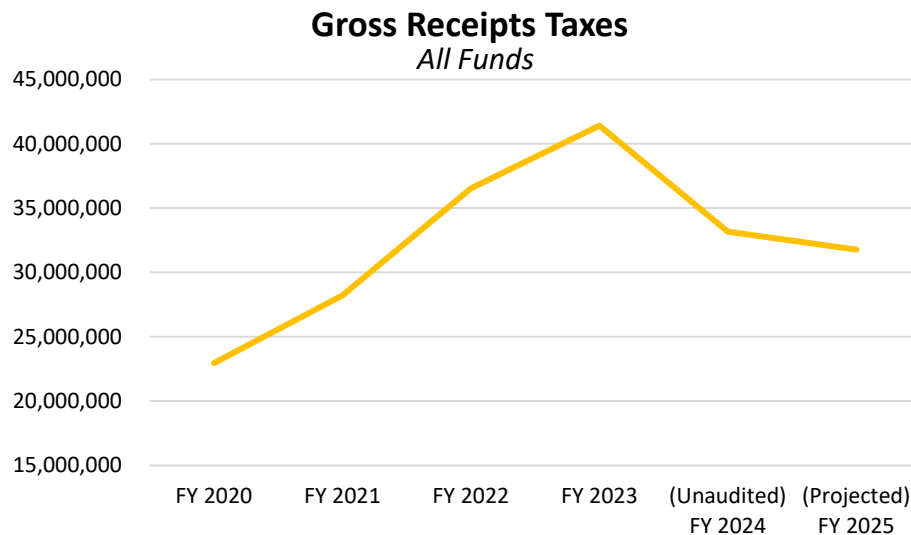
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Gross Receipts Tax Revenue (Continued)

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

Trend analysis, along with legislative changes and current economic conditions, is used to project gross receipts tax revenue. The Village has projected total gross receipts tax revenue to be \$31,762,604. We project to receive a decrease in gross receipts taxes related to a decrease in construction performed within Village limits. We project gross receipts taxes for all other industries to maintain steady growth based on the increasing population.

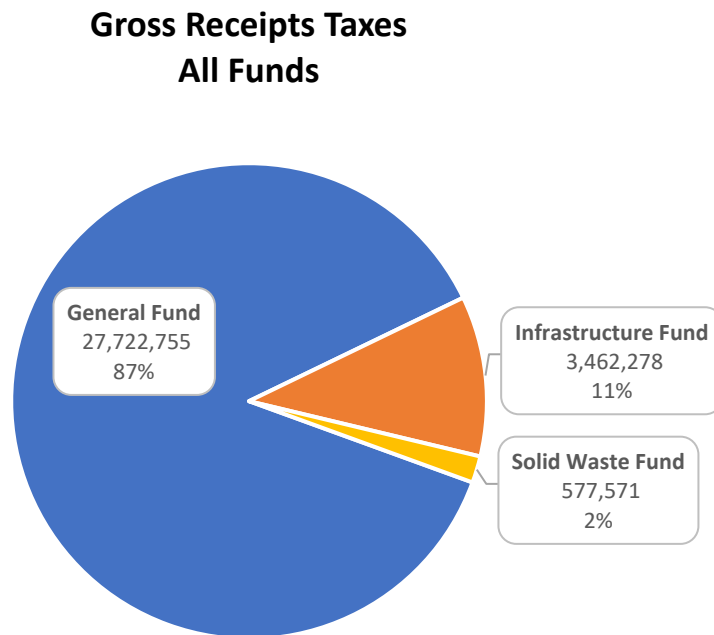
The historical revenue received, and the projected revenue expected to be received is shown in the graph below:



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Gross Receipts Tax Revenue (Continued)

The projected revenue derived from gross receipts taxes is estimated to be \$31,762,604 and is distributed across the general, infrastructure and solid waste funds as shown in the graph below:



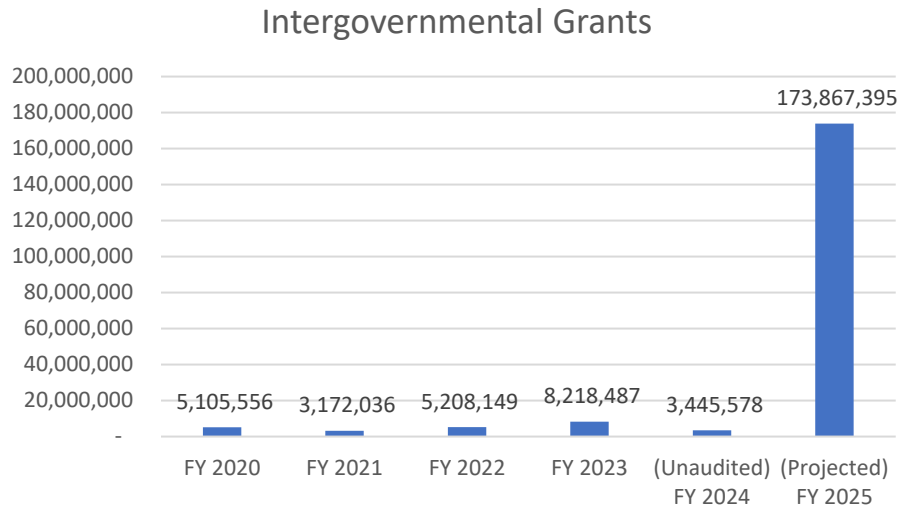
Intergovernmental Grants

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 \$173,867,395, an increase of approximately \$11,042,275, from the prior year Final Adjusted Budget. 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 north Los Lentos Road project, and the water line and sewer line extensions to the Central New Mexico Rail Park.

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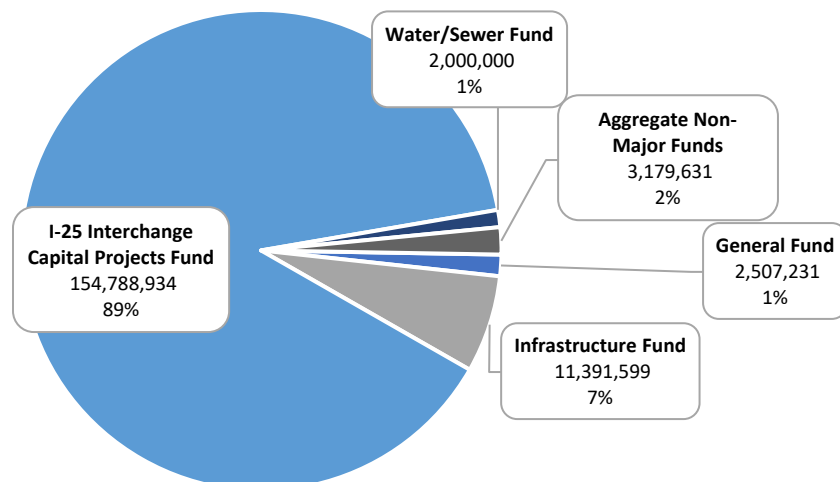
Intergovernmental Grants (Continued)

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



The projected revenue for intergovernmental grants is accounted for across various funds with a cumulative total of \$173,867,395 as shown in the graph below:

Intergovernmental Grants/Distributions
All Funds

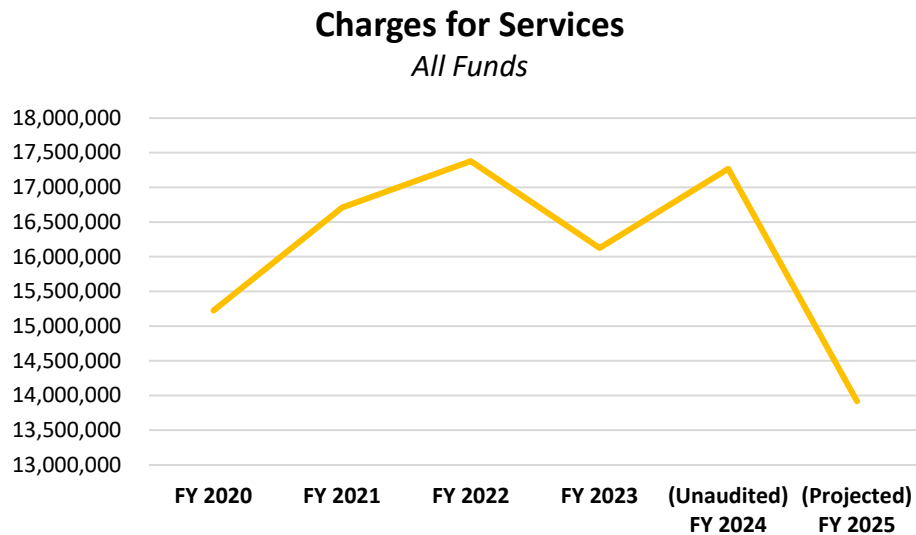


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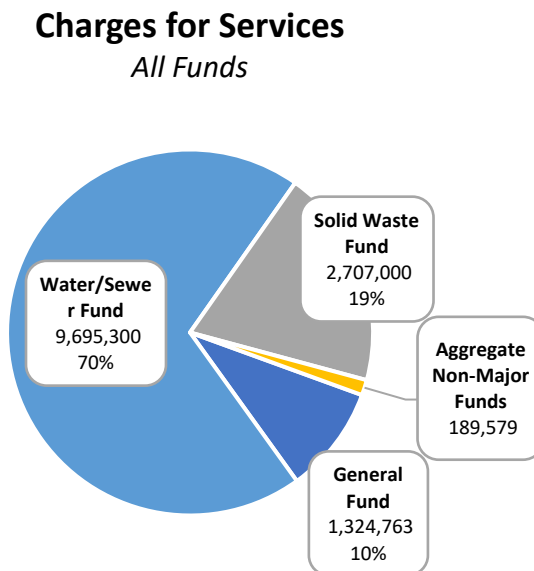
Charges for Services

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 \$13,916,642.

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 \$13,916,642, 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 \$7.311 for residential properties and \$7.957 for non-residential properties, per \$1,000 of valuation in the general fund and \$0.307 for residential and non-residential properties, per \$1,000 of valuation in the G.O. bond 2016 fund. The total production takes into consideration a 5.55% delinquency rate as indicated by the 3-year average collection rate issued by the Valencia County Treasurer.

Property Tax Category	Valuations	Operating Tax Rate	Total Production
Operational Residential	409,280,279	0.007311	\$ 2,826,178
Operational Non-Residential	143,819,280	0.007957	1,039,155
			\$ 3,865,333
Debt Service Residential	409,280,279	0.000307	\$ 118,675
Debt Service Non-Residential	143,819,280	0.000307	41,703
			\$ 160,378
			\$ 4,025,711

The projected property tax revenue is estimated to be \$4,025,711, a decrease of \$398,426, or -9.0% from prior year Final Adjusted Budget.

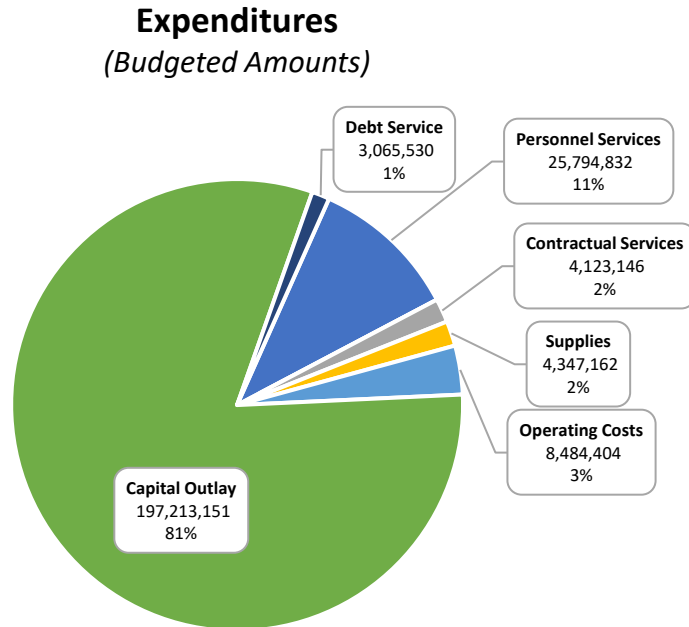
The Village's bonding capacity is calculated based on 4% of the assessed property value, less any outstanding bonds, as shown in the table below.

Assessed residential property value, 2022 tax year	\$ 409,280,279
Assessed commercial property value, 2022 tax year	143,819,280
Total assessed property value, 2022 tax year	\$ 553,099,559
Limitation	4.00%
Bonding capacity	\$ 22,123,982
Less: outstanding general obligation bonds	2,975,000
Net bonding capacity	\$ 19,148,982

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Expenditures

The Village projects to spend \$243,028,225 in 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 2025 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 \$197,213,151. The major capital projects included in the FY 2025 budget are as follows:

- Construction of the new I-25 Interchange/East-West Corridor (Los Lunas Boulevard)
- Design and construct NM 6 and Sun Ranch Village Road Intersection improvements
- NM 6 and I-25 Operational Improvements to include additional turn lanes
- Installation of new water lines extending to Central NM Rail Park
- Finish construction of a new multi-use trail along NM Hwy 314 between Romeroville and Griego

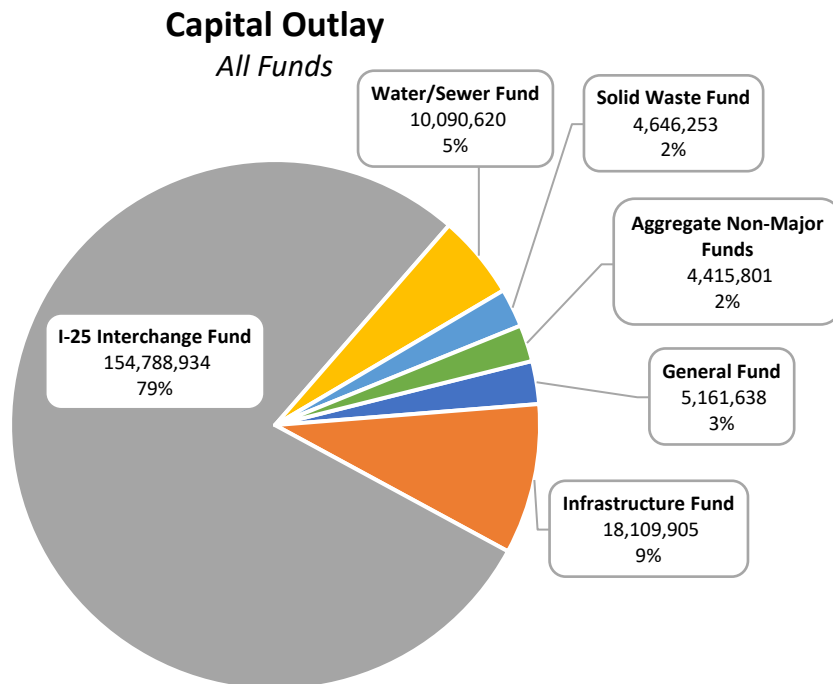
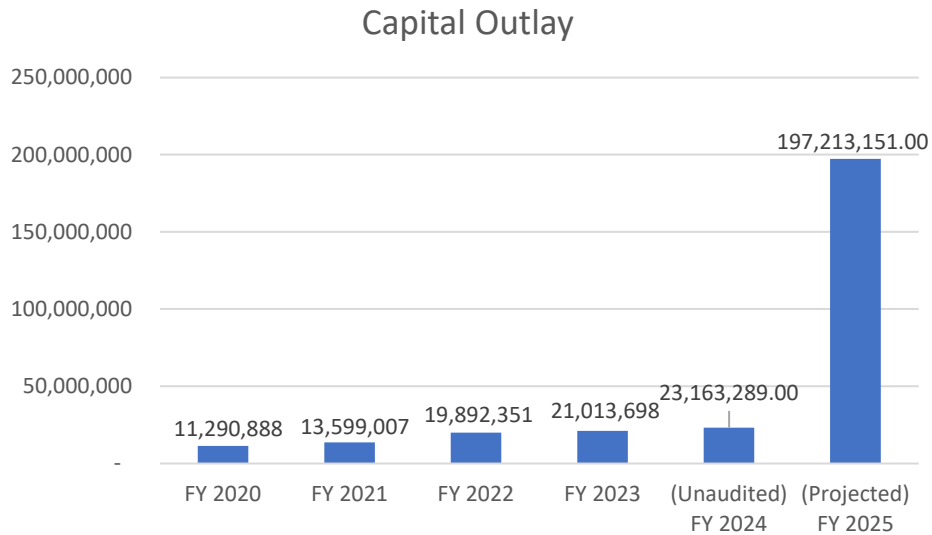
For a full list of capital outlay projects included in the FY 2025 budget, please reference the Schedule of Capital Outlay in this budget document.

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Capital Outlay (Continued)

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

The capital outlay expenditures are projected to be \$197,213,151 throughout multiple funds, as shown in the graph below:

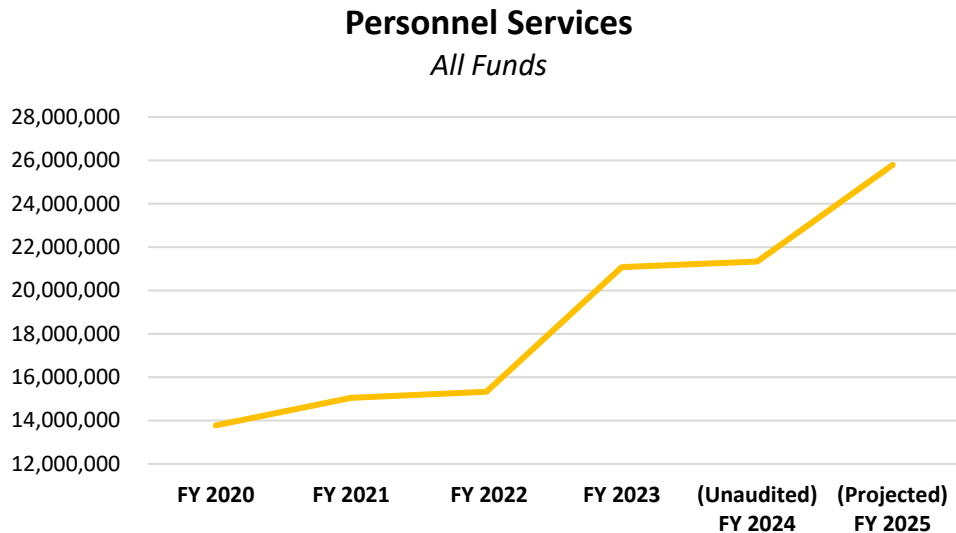


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Personnel Services

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 \$25,794,832.

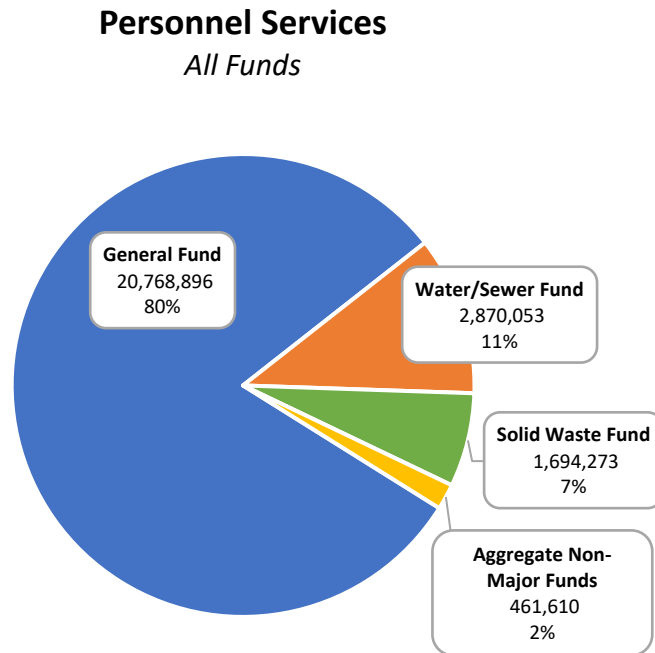
The historical and projected personnel services expenditures are shown in the graph below:



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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 \$25,794,832, as shown in the graph below:



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Schedule of Capital Outlay

General Fund (11)			Brief Description	Amount
GL Account #	Account Title			
11-452-5603	Vehicles	Small SUV for Economic Development/Admin		30,000
11-404-5632	Vehicles	(10) Police Units (replacement) (FY 2025 Leg. Approp.)		965,000
11-404-5632	Vehicles	Upfitting of vehicles (carry over from FY 2024)		223,264
11-404-5632	Vehicles	(2) Electric Bikes for PD		15,000
11-404-5650	Buildings & Structures	Metal Containers for PD Evidence Storage		100,000
11-404-5670	Machinery & Equipment	(6) Portable Radios for PD		50,565
11-405-5631	Ambulance	Ambulance		240,000
11-405-5661	Vehicles	Class A Pumper Truck for FD (carry over from FY 2024 Budget)		600,000
11-405-5670	Machinery & Equipment	Filling Station for SCBAs (FY 2025 Leg. Approp.)		175,000
11-406-5661	Vehicles	(3) Trucks for Streets (replacement)		130,000
11-406-5670	Machinery & Equipment	Street Sweeper		250,000
11-406-5671	Palmilla Imprv - Hospital	Palmilla road improvements		1,100,000
11-406-5691	Street Light Replacement	Street Light Replacements (carry over from FY 2024 Budget)		75,590
11-408-5603	Vehicles	Small SUV for Library (replacement)		43,000
11-409-5650	Buildings & Structures	HVAC Units for Museum (replacement)		30,000
11-409-5650	Buildings & Structures	Lighting project (Carry over from FY 2024)		32,985
11-412-5661	Vehicles	Truck for Fleet Maintenance (Carry over from FY 2024 Budget)		55,610
11-412-5670	Machinery & Equipment	Tire Machine and Balancer for Fleet Maint.		12,000
11-435-5650	Buildings & Structures	IT Building Remodel (carry over from FY 2024 Budget)		10,000
11-435-5661	Vehicles	Small SUV for IT (replacement)		40,000
11-435-5661	Vehicles	Hybrid Vehicle (carry over from FY 2024 Budget)		34,000
11-435-5670	Machinery & Equipment	UPS replacements across all network closets (carry over from FY 2024 budget)		10,000
11-441-5640	Land Improvements	Trans. Ctr. Prop. Improv. (design, const., etc.) (FY 2025 Leg. Approp.)		400,000
11-441-5661	Vehicles	(2) Trucks for Parks (replacement)		100,000
11-442-5661	Vehicles	(2) 15 Passenger Vans (FY 2023 Leg. Approp.) (Carry over from FY 2024 budget)		120,000
11-443-5661	Vehicles	(3) Electric Bikes for Open Space		15,000
11-443-5670	Machinery & Equipment	Truck Radios and Lights for Open Space		52,000
11-444-5661	Vehicles	(3) Trucks for Facility Maint. (replacement)		150,000
11-453-5603	Vehicles	(2) Trucks for Code Enforcement (replacement)		102,624
General Fund Subtotal				5,161,638

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Infrastructure Fund (25)

GL Account #	Account Title	Brief Description	Amount
25-406-5601	Main Street Landscaping	Main street perimeter fencing project (carry over from FY 2024 Budget)	156,000
25-406-5612	Parking Lot/Drainage	Parking Lot/Drainage Improvements	200,000
25-406-5612	Parking Lot/Drainage	Sewer & Stormwater Stations Flygt Concertor	129,800
25-406-5620	MIRA Infra Dev: SODA Property	Engineering (carry over from FY 2024 Budget)	5,022
25-406-5622	NM 6 & I-25 Operational Improvements	Construct additional turn lanes at I-25/NM 6 interchange (carry over from FY 2024 Budget)	3,347,242
25-406-5633	NMDOT MAP - Phase II NM263 Improvements	Phase II of NM 263 Improvements (carry over from FY 2024 Budget)	678,400
25-406-5634	NMDOT Sound Barrier Wall	Sound Barrier Wall along Jubilee gated community (FY 2025 Leg. Approp.)	800,000
25-406-5635	NMDOT NM 6 & Sun Ranch Intersection	Intersection improvements, traffic signals, medians, drainage improvements, ADA sidewalk improvements, design and construction management (carry over from FY 2024 Budget) (FY 2023 Leg. Approp.)	950,000
25-406-5636	NMDOT Sound Barrier Wall	Sound Barrier Wall along Jubilee gated community (carry over from FY 2024 Budget) (FY 2023 Leg. Approp.)	750,000
25-406-5637	NMDOT NM6 Sand Sage Improvements	ADA sidewalk improvements and roadway rehabilitation (carry over from FY 2024 Budget)	375,000
25-406-5652	Local Street Improvements	Mission Avenue (carry over from FY 2024 Budget)	550,000
25-406-5652	Local Street Improvements	Gerald Chavez Lane (carry over from FY 2024 Budget)	350,000
25-406-5652	Local Street Improvements	Kingsbury Circle (carry over from FY 2024 Budget)	350,000
25-406-5659	NM 236 & NM 6 Intersection	Intersection improvements, traffic signals, medians, drainage improvements, ADA sidewalk improvements, design and construction management. (carry over from FY 2024 Budget)	900,000
25-406-5663	Bike/Pedestrian Impr	Pedestrian/bike trail from Romeroville to Griego (carry over from FY 2024 Budget)	2,500,000
25-406-5669	Los Lentes SE/TC Bike Path	Pedestrian/bike trail from Transportation Center to Los Lentes SE (carry over from FY 2024 Budget)	275,000
25-406-5679	NMDOT TIP S. Los Lentes to Morris	Roadway improvements, ADA sidewalk improvement, pedestrian/bike trail (carry over from FY 2024 Budget)	1,297,802
25-406-5690	Carson Park Phase II	Carson Drive Improvements, Design (carry over from FY 2024 Budget)	500,000

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Infrastructure Fund (25) (Continued)

GL Account #	Account Title	Brief Description	Amount
25-406-5691	NMDOT LGTPF Castillo Street	Castillo Street Improvements: Full-depth reclamation to include new pedestrian/bike facilities, onsite stormwater mitigation, new ADA sidewalks, and utility improvements. (carry over from FY 2024 Budget)	589,353
25-406-5692	NMDOT LGTPF Gensen Drive	Full-depth reclamation to include new pedestrian sidewalks, onsite stormwater mitigation, street lighting, and utility improvements. (LGTPF) (carry over from FY 2024 Budget)	300,930
25-406-5693	NMDOT LGTPF Carson Drive	Carson Drive Improvements: 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 2024 Budget)	1,340,186
25-406-5694	NMDOT LGTPF Lambros Loop	Lambros Loop Improvements: Full-depth reclamation to include new pedestrian sidewalks, onsite stormwater mitigation, and restripe all crosswalks and/or traffic markings. (carry over from FY 2024 Budget)	1,200,000
25-406-5695	NMDOT LGTPF N. Los Lentes Road	N. Los Lentes Road Improvements: 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 2024 Budget)	565,170
Infrastructure Fund Subtotal			18,109,905

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Daniel Fernandez Park Improvements Fund (31)

GL Account #	Account Title	Brief Description	Amount
31-441-5651	Buildings & Structures	Replace HVAC, Furnace, Restrooms in Gym	130,000
31-441-5688	Daniel Fernandez Park Improvements	Upgrades to shade structures, landscaping, parking improvements (carry over from FY 2024 Budget) (FY 2023 Leg. Approp.)	535,000
Daniel Fernandez Park Improvements Fund Subtotal			665,000

I-25 Interchange Fund (42)

GL Account #	Account Title	Brief Description	Amount
42-406-5667	I-25 Interchange /E-W Corridor	I-25 Interchange East/West Corridor design and ROW. Federal & State funds.	471,545
42-406-5669	Legislative Appropriation	A300961 (carry over from FY 2024 Budget)	8,000,000
42-406-5670	I-25 Interchange /E-W Corridor	I-25 Interchange East/West Corridor Construction - Phase I	106,317,389
42-406-5671	INFRA Grant	I-25 Interchange East/West Corridor Construction - Phase I	25,000,000
42-406-5672	NMDOT E-W Corridor Local Match	I-25 Interchange East/West Corridor Construction - Phase I	5,000,000
42-406-5673	SIB Loan	I-25 Interchange East/West Corridor Construction - Phase I	10,000,000
I-25 Interchange Fund Subtotal			154,788,934

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<u>Water/Sewer Fund (41)</u>			
<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
41-421-5602	SCADA Improvements (network)	Communications to lift stations	100,000
41-421-5623	Sludge Managements	Sludge feed improvements	31,500
41-421-5640	Land Improvements	Public works office landscaping	38,320
41-421-5650	Buildings & Structures	New Wastewater Admin & Lab Bldg	216,199
41-421-5650	Buildings & Structures	Wastewater Digester Improvements, Phase I & II	283,920
41-421-5650	Buildings & Structures	Wastewater Replace MBR filter upper and lower cassettes	2,500,000
41-421-5670	Machinery and Equipment	Lift Station #9 (carry-over from prior year) (work to complete July/August)	62,800
41-421-5670	Machinery and Equipment	Replacement sewer and stormwater stations Flygt Concorator	129,800
41-421-5670	Machinery and Equipment	(2) Blower overhauls	60,000
41-421-5661	Vehicles	550 Crane Truck (carry over from FY 2024 Budget)	225,000
41-422-5602	SCADA Improvements (network)	SCADA computer equipment & SCADA well #3 (carry over from FY 2024 Budget)	53,533
41-422-5606	Water/Sewer Office	Solar for Water Division office and Tank #7 (carry over from FY 2024 Budget)	78,600
41-422-5606	Water/Sewer Office	Water Division office Shade Structure (carry over from FY 2024 Budget)	147,191
41-422-5610	NM 6 Rail Park Waterline	Central NM Rail Park 18" water line (carry over from FY 2024 Budget)	2,700,000
41-422-5611	NM Rail Park Booster Station	Construction of a 750,000-gallon potable water and booster station at the Central NM Rail Park. (carry over from FY 2024 Budget)	1,100,000
41-422-5622	Pumps and Valves	Well # 4	30,000
41-422-5629	Water Rights Acquisition	Water Rights Acquisition	500,000
41-422-5633	Meters	Water Meters	235,000
41-422-5640	Land Improvements	Fencing at Water Well 7 and Water Tanks 5 & 6	225,000
41-422-5661	Vehicles	550 w/Dump Bed (carry over from Fy 2024 Budget)	100,307
41-422-5674	Acid Replacement	Acid Replacement	350,000
41-422-5698	Water/Sewer Extensions	PNM Power & SCADA to Tank 7 (carry over from FY 2024 Budget) (completed in June, paid for in FY 2025)	263,473
41-422-5698	Water/Sewer Extensions	Tank 7 Storm Pond Repairs (carry over from FY 2024 Budget)	70,984
41-422-5698	Water/Sewer Extensions	Moorehouse Road (carry over from FY 2024 Budget) (completed in June, paid for in FY 2025)	67,340
41-422-5698	Water/Sewer Extensions	Lancelot (carry over from FY 2024 Budget)	10,160
41-422-5698	Water/Sewer Extensions	Gallahad (carry over from FY 2024 Budget)	11,493
41-422-5698	Water/Sewer Extensions	Mission Road (carry over from FY 2024 Budget)	500,000
Water/Sewer Fund Subtotal			10,090,620

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Solid Waste Fund (43)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
43-423-5606	Buildings & Structures	PlastikGas Turnkey Unit	1,700,000
43-423-5610	Land Improvements	Solar Facility Installation	1,000,000
43-423-5640	Composting Facility	Composting facility, Phase II (sensors, probes, blower units) (carry over from FY 2024 Budget)	1,500,000
43-423-5650	Transfer Station	Skylights replacement	29,978
43-423-5661	Vehicles	Commercial Trash Truck (replacement) (carry over from FY 2024 Budget)	376,275
43-423-5661	Vehicles	(1) Truck for Solid Waste	40,000
Solid Waste Fund Subtotal			4,646,253

Municipal Street Improvement Fund (17)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
17-406-5615	Vehicles	Hotsy System and Trailer	15,000
Municipal Street Improvement Fund Subtotal			15,000

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 for FD (carry over from FY 2023 Budget)	200,000
21-405-5670	Machinery & Equipment	Major Equipment Repairs	75,000
Fire Fund Subtotal			275,000

Impact Fee Fund (47)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
47-421-5601	Wastewater-Admin & Lab Bldg	New Wastewater Admin & Lab Bldg	683,801
47-422-5601	Water-SCADA Improvements	Water-SCADA Improvements (Network)	120,000
47-441-5604	Rancho Valencia Park	Rancho Valencia Park	100,000
Impact Fee Fund Subtotal			903,801

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Park Improvements Fund (38)

<u>GL Account #</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>Amount</u>
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.	550,000
38-441-5691	Rancho Valencia Park	Rancho Valencia Park (design and start const., phase one)	1,007,000
38-441-5692	Los Cerritos Park Improvements	Los Cerritos Park (design and start const., phase one)	1,000,000
Park Improvements Fund Subtotal			2,557,000
Total Capital Outlay			197,213,151

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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.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2025 \$	92,442	85,885
2026	94,152	84,175
2027	95,978	82,348
2028	98,138	80,188
2029	100,591	77,735
2030-2034	547,788	343,844
2035-2039	638,916	252,714
2040-2044	752,318	139,314
2045-2046	338,618	18,034
\$	<u>2,758,941</u>	<u>1,164,237</u>

Water/Sewer Fund (41)

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

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

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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.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2025 \$	296,565	713
2026	296,595	683
2027	296,624	653
2028	296,654	624
2029	296,683	594
2030-2034	1,483,863	2,525
2035-2039	1,484,605	1,782
2040-2044	1,485,348	1,040
2045-2048	1,188,813	297
\$	<u>7,125,750</u>	<u>8,911</u>

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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.

<u>Fiscal Year(s)</u>		<u>Principal</u>	<u>Interest</u>	<u>Other</u>
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		138,616	15,540	5,180
2030-2034		714,152	61,895	20,631
2035-2039		750,583	34,573	11,524
2040-2042		468,604	7,052	2,351
	\$	<u>2,612,832</u>	<u>191,410</u>	<u>63,803</u>

Municipal Street Improvement Fund (17)

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

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2025	176,628	6,435
2026	178,748	4,316
2027	180,893	2,171
	\$ <u>536,269</u>	<u>12,922</u>

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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.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2025	155,000	101,700
2026	160,000	97,050
2027	165,000	92,250
2028	170,000	87,300
2029	175,000	82,200
2030-2034	960,000	329,100
2035-2039	1,110,000	176,100
2040-2041	495,000	22,350
	\$ 3,390,000	988,050

G.O. Bond 2016 Fund (36)

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

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2025	380,000	78,763
2026	395,000	67,138
2027	405,000	55,138
2028	415,000	44,912
2029	425,000	36,247
2030-2032	1,335,000	49,184
	\$ 3,355,000	331,382

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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):

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

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

The Village received the following ratings for its outstanding bonds:

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

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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	Village Non- Budgeted Reserve Requirement
11	General Fund	\$ 55,471,304	38,005,574	35,149,366	(3,529,000)	54,798,512	2,929,114	25,294,026
Total General Fund		\$ 55,471,304	38,005,574	35,149,366	(3,529,000)	54,798,512	2,929,114	25,294,026
SPECIAL REVENUE FUNDS								
16	Lodgers Tax Fund	374,018	104,000	62,000	-	416,018	-	-
17	Municipal Street Improvement Fund	729,304	340,200	198,065	183,064	1,054,503	-	-
21	Fire Fund	617,077	332,496	579,000	-	370,573	-	-
22	Recreation Fund	623,078	140,000	95,600	-	667,478	-	-
24	Intergovernmental Grants Fund	30,717	119,424	119,424	-	30,717	-	-
25	Infrastructure Fund	9,468,278	14,951,922	18,827,950	(256,970)	5,335,280	-	-
26	Local Government Correction Fund	130,201	-	-	-	130,201	-	-
27	Law Enforcement Protection Fund	66,246	159,500	159,500	-	66,246	-	-
29	Local DWI Fund	94,100	732,790	731,920	-	94,970	-	-
30	Cannabis Gross Receipts Tax Fund	369,594	145,000	-	-	514,594	-	-
39	Emergency Medical Service Fund	(185)	100,000	50,000	-	49,815	-	-
46	LG Abatement Opioid Fund	290,803	-	-	-	290,803	-	-
47	Impact Fee Fund	658,328	702,000	903,801	-	456,527	-	-
61	American Rescue Plan Act Fund	361,872	-	-	-	361,872	-	-
Total Special Revenue Funds		\$ 13,813,431	17,827,332	21,727,260	(73,906)	9,839,597	-	-
CAPITAL PROJECTS FUNDS								
31	Daniel Fernandez Park Improvements Fund	\$ -	535,000	665,000	130,000	-	-	-
32	Aquatic Center Fund	31,207	-	-	-	31,207	-	-
38	Park Improvements Fund	(192,270)	1,250,000	2,557,000	1,500,000	730	-	-
42	I-25 Interchange Fund	111,273	154,788,934	154,788,934	-	111,273	-	-
Total Capital Projects Funds		\$ (49,790)	156,573,934	158,010,934	1,630,000	143,210	-	-
DEBT SERVICE FUNDS								
34	GRT Revenue Bond 2016 Fund	\$ 2	-	256,970	256,970	2	-	-
36	G.O. Bond 2016 Fund	172,771	160,378	459,033	299,000	173,116	-	-
Total Debt Service Funds		\$ 172,773	160,378	716,003	555,970	173,118	-	-
ENTERPRISE FUNDS								
41	Water/Sewer Fund	\$ 6,379,568	11,705,400	19,304,157	1,416,936	197,747	-	-
43	Solid Waste Fund	5,735,238	3,346,806	8,120,505	-	961,539	-	-
Total Enterprise Funds		\$ 12,114,806	15,052,206	27,424,662	1,416,936	1,159,286	-	-
FIDUCIARY FUNDS								
28	Court Trust Fund	\$ 5,343	-	-	-	5,343	-	-
60	Employee Benefit Fund	4,666,255	857,395	294,246	-	5,229,404	-	-
62	Appreciating You Fund	2,544	3,000	3,000	-	2,544	-	-
64	Police Evidence Fund	60,070	10,000	10,000	-	60,070	-	-
65	Firefighter Fund	14,236	3,000	3,000	-	14,236	-	-
66	Cops for Kids Fund	3	5,000	1,800	-	3,203	-	-
Total Fiduciary Funds		\$ 4,748,451	878,395	312,046	-	5,314,800	-	-
GRAND TOTAL ALL FUNDS		\$ 86,270,975	228,497,819	243,340,271	-	71,428,523	2,929,114	25,294,026

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Budget Summary

	Primary Government				
	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2025	Final Adjusted June 30, 2024	June 30, 2024	Increase (Decrease)	Increase (Decrease)
Revenues					
Gross Receipts Taxes	\$ 31,762,604	40,736,344	40,546,554	(8,973,740)	-22%
Property Taxes	4,025,711	4,424,137	4,218,744	(398,426)	-9%
Payments in Lieu of Taxes	450,000	450,000	450,000	-	0%
Franchise Taxes	1,061,884	1,501,641	1,489,901	(439,757)	-29%
Other Taxes	734,400	692,761	661,079	41,639	6%
Licenses and Permits	337,200	190,049	136,956	147,151	77%
Intergovernmental Grants/Distributions	173,867,395	162,825,120	3,493,396	11,042,275	7%
Charges for Services	13,916,642	17,439,274	17,317,653	(3,522,632)	-20%
Fines and Forfeitures	130,120	332,112	79,044	(201,992)	-61%
Investment Earnings	41,535	75,884	76,691	(34,349)	-45%
Miscellaneous Revenues	589,933	1,315,878	1,047,814	(725,945)	-55%
Impact Fees	702,000	-	-	702,000	100%
Total Revenues	\$ 227,619,424	229,983,200	69,517,832	(2,363,776)	-1%
Expenditures					
Salaries and Wages	\$ 16,628,859	15,251,735	14,125,123	1,377,124	9%
Employee Benefits	9,165,973	8,041,881	7,186,458	1,124,092	14%
Supplies	4,347,162	4,752,982	3,710,213	(405,820)	-9%
Contractual Services	4,123,146	4,057,962	3,264,181	65,184	2%
Operating Costs	8,484,404	8,024,431	6,478,607	459,973	6%
Capital Outlay	197,213,151	187,765,941	20,780,394	9,447,210	5%
Debt Service	3,065,530	3,067,328	1,255,413	(1,798)	0%
Total Expenditures	\$ 243,028,225	230,962,260	56,800,389	12,065,965	5%
Transfers					
Transfer In	\$ 3,785,970	8,058,400	8,058,400	(4,272,430)	-53%
Transfers Out	(3,785,970)	(8,044,936)	(7,875,336)	4,258,966	-53%
Total Transfers	\$ -	13,464	183,064	(13,464)	0%
Net Change in Fund Balance	\$ (15,408,801)	(965,596)	12,900,507	(14,443,205)	-6%

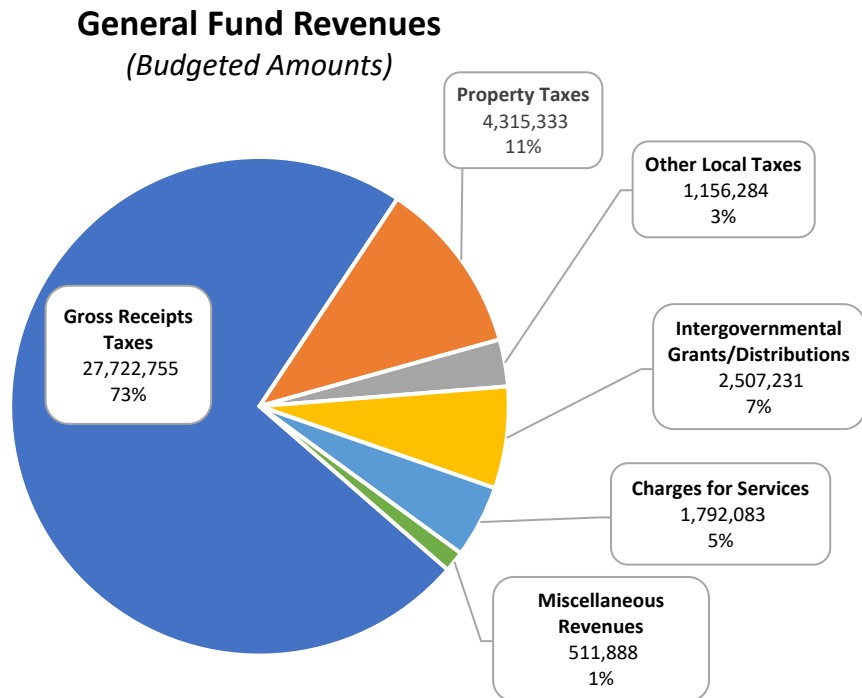
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General Fund

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

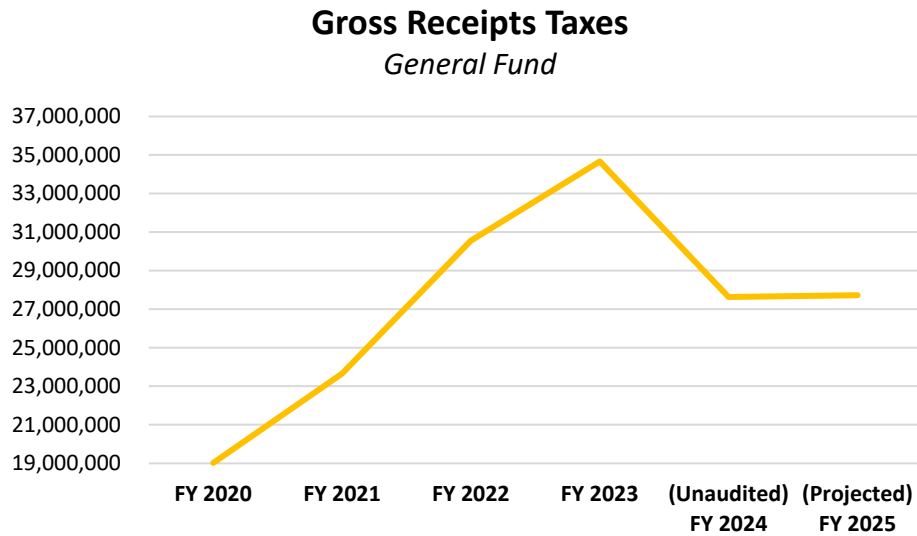
The general fund's budgeted revenues are projected to be \$38,005,574, and are comprised of gross receipts taxes, charges for services, other taxes, intergovernmental grants, and miscellaneous revenue. The general fund's primary sources of revenue are generated from gross receipts taxes and property taxes. These two categories of revenue account for approximately 84% of the general fund's revenues.



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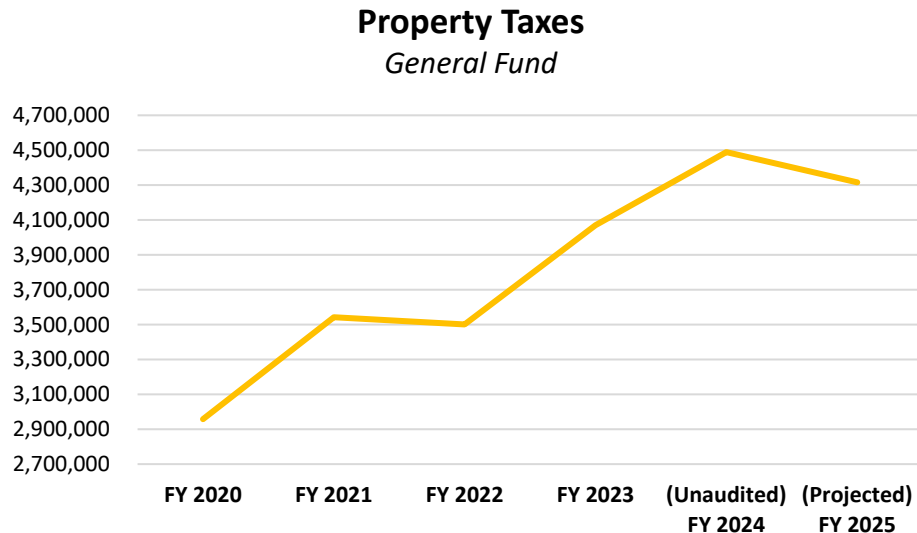
Gross Receipts Tax Revenue

The projected Gross Receipts Tax revenue in the general fund is estimated to be \$27,722,755. The historical Gross Receipts tax revenue trend along with the projected revenues for FY 2025, is presented below:



Property Tax Revenue

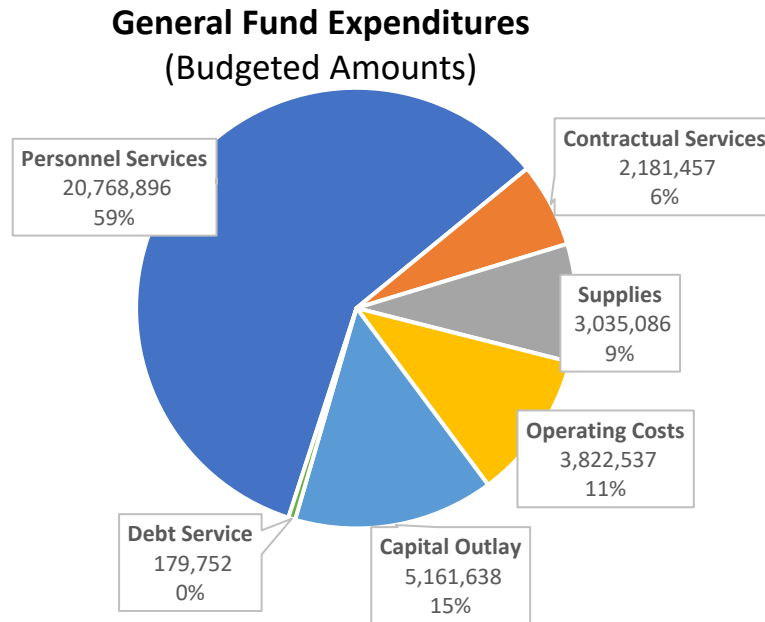
Property taxes are levied and collected by Valencia County. The County bills property taxes on November 1 of each year, on the assessed valuation of property located in the County as of the preceding January 1. Taxes are due and payable in two equal installments, on November 10 and April 10 following the levy. The projected property tax revenue in the general fund, including Payment in Lieu of Taxes (PILOT), is estimated to be \$4,315,333. Historical property tax revenue trend along with the projected revenues for FY 2025, is presented below:



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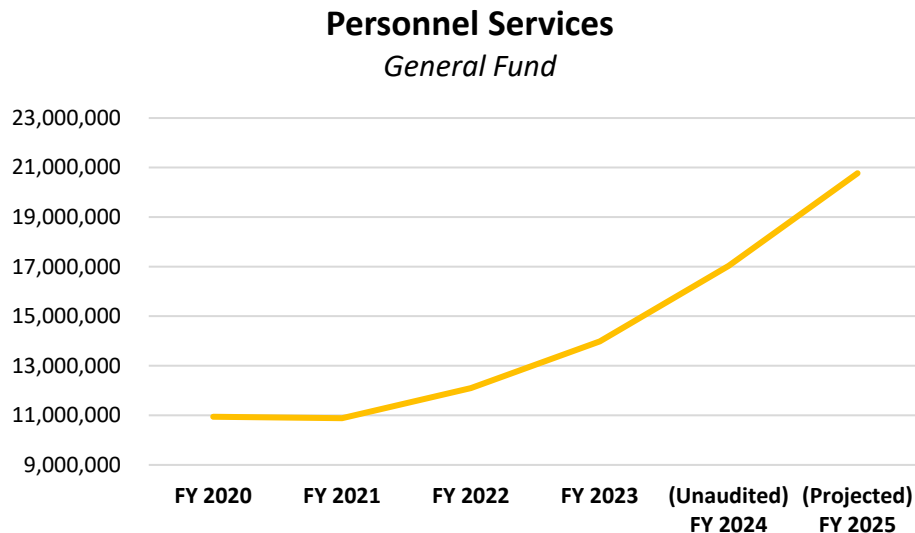
General Fund Expenditures

The general fund's budgeted expenditures have been projected to be \$35,149,366, 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 85% of the general fund's expenditures.



Personnel Services

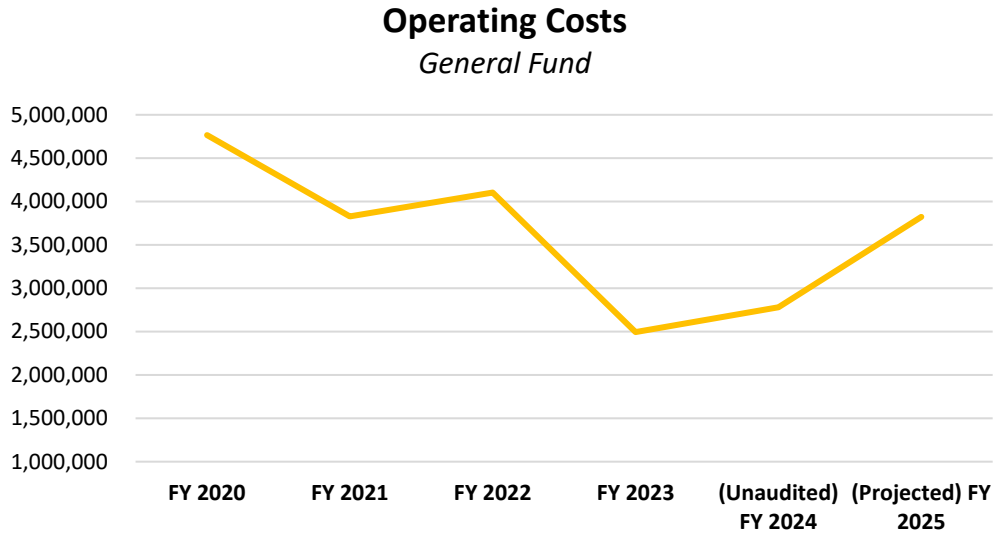
General fund salaries, wages, and benefits are estimated to be \$20,768,896. The historical personnel services expenditures trend along with the projected expenditures for FY 2025, is presented below:



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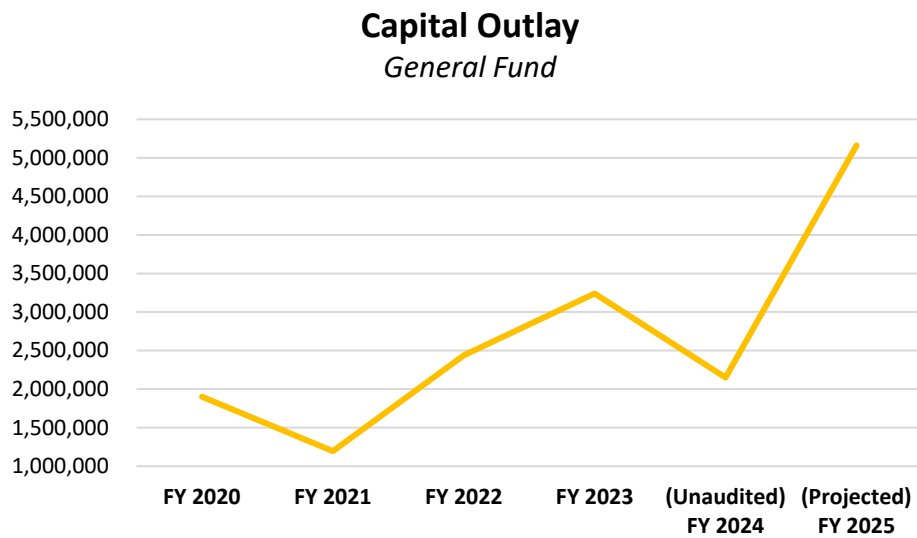
Operating Expenditures

General fund operating expenditures are estimated to be \$3,822,537. The historical operating expenditures trend along with the projected expenditures for FY 2025, is presented below:



Capital Outlay Expenditures

General fund capital outlay expenditures are estimated to be \$5,161,638. The historical capital outlay expenditures trend along with the projected expenditures for FY 2025, is presented below:



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General Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2025	Final Adjusted June 30, 2024	June 30, 2024	Increase (Decrease)	Increase (Decrease)
Revenues					
Gross Receipts Taxes	\$ 27,722,755	33,919,486	33,919,485	(6,196,731)	(0)
Property Taxes	3,865,333	4,039,352	4,039,352	(174,019)	(0)
Payments in Lieu of Taxes	450,000	450,000	450,000	-	-
Franchise Taxes	1,009,884	1,446,741	1,438,865	(436,857)	(0)
Other Taxes	146,400	153,428	153,425	(7,028)	(0)
Licenses and Permits	337,200	190,049	136,956	147,151	1
Intergovernmental Grants/Distributions	2,507,231	648,522	619,440	1,858,709	3
Charges for Services	1,324,763	1,922,384	1,909,746	(597,621)	(0)
Fines and Forfeitures	130,120	332,112	79,044	(201,992)	(1)
Investment Earnings	25,000	45,076	46,402	(20,076)	(0)
Miscellaneous Revenues	486,888	595,519	595,001	(108,631)	(0)
Total Revenues	\$ 38,005,574	43,742,669	43,387,716	(5,737,095)	(0)
Expenditures					
Salaries and Wages	\$ 13,459,104	12,417,233	11,319,196	1,041,871	0
Employee Benefits	7,309,792	6,457,801	5,670,930	851,991	0
Supplies	3,035,086	3,002,262	2,278,613	32,824	0
Contractual Services	2,181,457	2,101,876	1,346,089	79,581	0
Operating Costs	3,822,537	3,520,465	2,722,453	302,072	0
Capital Outlay	5,161,638	3,732,157	1,891,451	1,429,481	0
Debt Service	179,752	180,659	178,326	(907)	(0)
Total Expenditures	\$ 35,149,366	31,412,453	25,407,058	3,736,913	0
Transfers					
Transfer In	-	181,000	181,000	(181,000)	(1)
Transfers Out	(3,529,000)	(7,607,466)	(7,437,866)	5,707,866	(1)
Total Transfers	(3,529,000)	(7,426,466)	(7,256,866)	5,526,866	(1)
Net Change in Fund Balance	\$ (672,792)	4,903,750	10,723,792	(3,947,142)	

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General Fund (11)
Schedule of Revenues

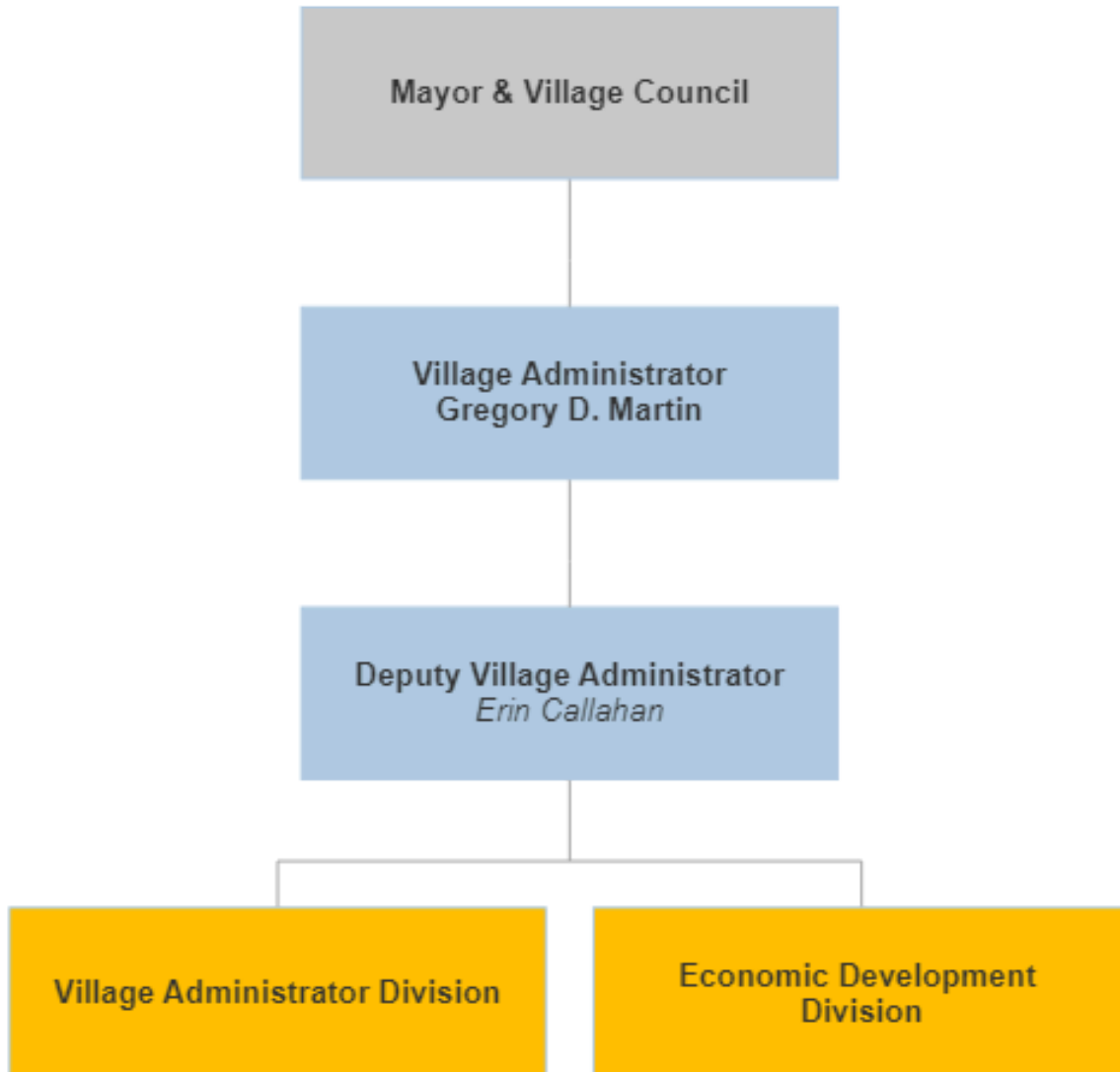
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Gross Receipts Taxes						
11-320-4107	Gross Receipts Taxes: Municipal	\$ 16,374,286	19,328,421	19,328,420	(2,954,135)	-15%
11-320-4117	Gross Receipts Taxes: State Share	11,545,312	14,753,699	14,753,698	(3,208,387)	-22%
11-320-4045	Gross Receipts Taxes: EMS	372,944	381,148	381,148	(8,204)	-2%
11-320-4108	Gross Receipts Taxes: Hold Harmless	-	1	-	(1)	-100%
11-320-4109	Gross Receipts Taxes: Admin Fee	(569,787)	(543,783)	(543,781)	(26,004)	5%
11-401-5516	GRT ADMINISTRATIVE EXPENSE	-	-	-	-	100%
Total Gross Receipts Taxes		27,722,755	33,919,486	33,919,485	(6,196,731)	-18%
Property Taxes						
11-300-4101	Property Taxes	3,865,333	4,039,352	4,039,352	(174,019)	-4%
Total Property Taxes		3,865,333	4,039,352	4,039,352	(174,019)	-4%
Payments in Lieu of Taxes						
11-300-4100	Payment in Lieu of Taxes	450,000	450,000	450,000	-	0%
Total Payments in Lieu of Taxes		450,000	450,000	450,000	-	0%
Franchise Taxes						
11-310-4103	Franchise Tax: Electrical	849,610	1,280,775	1,280,773	(431,165)	-34%
11-310-4104	Franchise Tax: Gas	74,000	74,000	69,496	-	0%
11-310-4105	Franchise Tax: Telephone	11,874	13,966	13,965	(2,092)	-15%
11-310-4106	Franchise Tax: Cable	74,400	78,000	74,631	(3,600)	-5%
Total Franchise Taxes		1,009,884	1,446,741	1,438,865	(436,857)	-30%
Other Taxes						
11-340-4114	Other Taxes: Auto Tax 10%	104,400	109,551	109,549	(5,151)	-5%
11-340-4115	Other Taxes: Auto Tax 15%	42,000	43,877	43,876	(1,877)	-4%
11-340-4116	Other Taxes: Cannabis Tax	-	-	-	-	100%
11-340-4118	Other Taxes: Admin Fee	-	-	-	-	100%
Total Other Taxes		146,400	153,428	153,425	(7,028)	-5%
Licenses and Permits						
11-330-4012	Pet Licenses	5,500	5,500	5,015	-	0%
11-330-4013	Zoning Application Fees	2,500	2,500	1,100	-	0%
11-330-4014	Sign Permit Fees	2,000	2,165	2,163	(165)	-8%
11-330-4015	Special Event Permit Fees	200	200	-	-	0%
11-330-4016	PID Application Fees	-	-	-	-	100%
11-330-4050	Building Permits	-	-	-	-	100%
11-330-4108	Liquor & Cannabis Licenses	7,000	6,301	6,300	699	11%
11-330-4109	Business Registrations	40,000	40,101	40,100	(101)	0%
11-330-4111	Building Permits	20,000	25,112	25,110	(5,112)	-20%
11-330-4112	Other Permits	-	52	50	(52)	-100%
11-330-4121	Subdivision Application Fees	10,000	10,000	5,940	-	0%
11-330-4122	Subdivision Engineering Fees	250,000	98,118	51,178	151,882	155%
Total Licenses and Permits		337,200	190,049	136,956	147,151	77%
Intergovernmental Grants/Distributions						
11-344-4009	Legislative Appropriation - PD	1,410,000	-	-	1,410,000	100%
11-344-4010	Employee Benefit Fund	175,000	-	-	175,000	100%
11-344-4011	Legislative Appropriation - Parks	560,000	-	-	560,000	100%
11-380-4009	Library State Aid Grant	18,091	15,530	15,529	2,561	16%
11-380-4011	DHSEM FEMA Grant	-	-	-	-	100%
11-380-4022	Space Institute STEAM Equ Grant	-	7,809	7,807	(7,809)	-100%
11-380-4023	NM Humanities Grant	-	-	-	-	100%
11-380-4025	Library G.O. Bond Revenue	60,000	32,581	32,255	27,419	84%
11-382-4009	NM Game & Fish Grant	-	30,000	20,660	(30,000)	-100%
11-385-4009	DOJ Cops Hiring Program Grant	-	-	-	-	100%
11-385-4013	DFA Recruitment Grant YR1	-	375,000	375,000	(375,000)	-100%
11-385-4016	DFA Recruitment Grant YR2	187,500	-	-	187,500	100%
11-385-4012	DFA Retention Grant - YR1	-	-	-	-	100%
11-385-4014	DFA Retention Grant - YR2	-	112,500	112,500	(112,500)	-100%
11-385-4015	DFA Retention Grant - YR3	56,250	-	-	56,250	100%
11-385-4055	DOJ Bulletproof Vest Program	3,000	11,000	3,589	(8,000)	-73%
11-385-4059	NMDOT Traffic Safety Grant	37,390	52,102	52,100	(14,712)	-28%
11-385-4091	DOJ Edward Byrne Grant	-	12,000	-	(12,000)	-100%
11-387-4009	USDA GRANT	-	-	-	-	100%
Total Intergovernmental Grants/Distributions		\$ 2,507,231	648,522	619,440	1,858,709	287%

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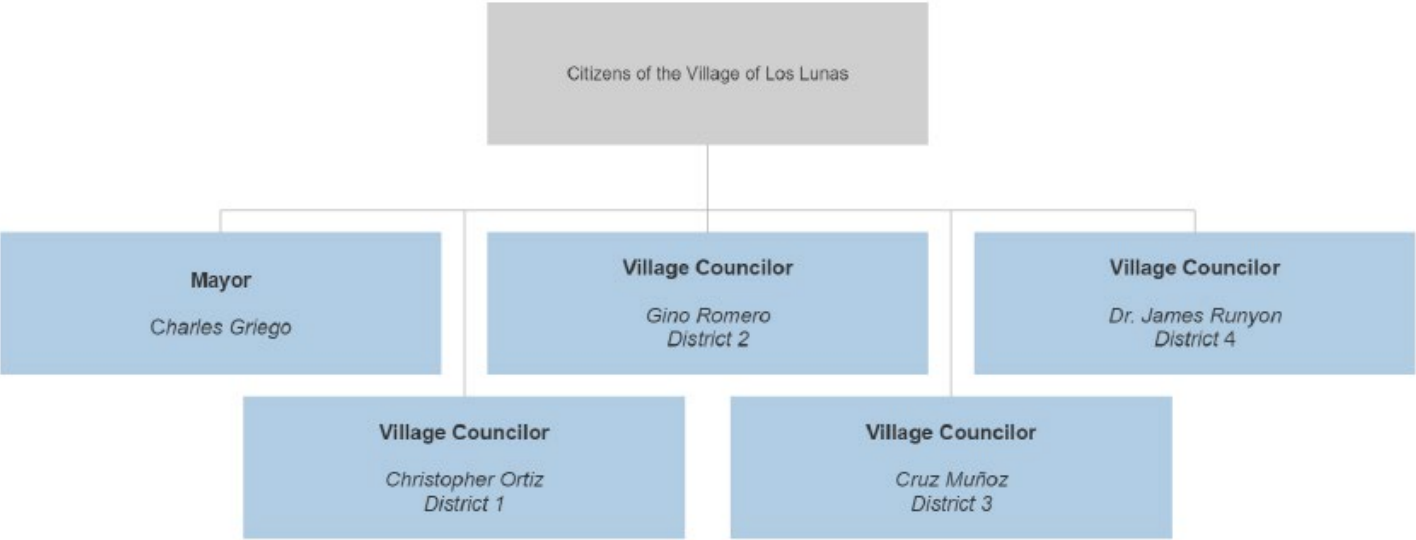
General Fund (11) (Continued)
Schedule of Revenues (Continued)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Charges for Services						
11-330-4113	NSF Check Charge	-	-	-	-	100%
11-350-4010	Library Sales	\$ 2,000	3,681	3,680	(1,681)	-46%
11-350-4011	Park Impact Fees	-	618,520	618,518	(618,520)	-100%
11-350-4019	Museum Sales	500	1,723	1,723	(1,223)	-71%
11-350-4118	Printing & Copying Revenue	-	80	79	(80)	-100%
11-350-4119	Police Report Revenue	3,800	5,902	5,901	(2,102)	-36%
11-350-4120	Paving Cuts	2,400	2,400	1,800	-	0%
11-350-4122	Sale of Maps & Publications	-	-	-	-	100%
11-350-4123	Bookkeeping Fees	933,023	898,290	898,289	34,733	4%
11-350-4136	Rio Metro Transportation Reven	351,040	236,000	235,496	115,040	49%
11-370-4090	Los Lunas Schools	-	-	-	-	100%
11-382-4010	NM Outdoor Recreation	-	45,891	45,890	(45,891)	-100%
11-385-4071	Police Overtime Reimbursement	20,000	30,000	21,475	(10,000)	-33%
11-386-4053	Summer Recreation: LL Schools	9,000	9,000	9,000	-	0%
11-386-4054	Summer Recreation: Valencia Co	3,000	3,000	-	-	0%
11-386-4059	Summer Recreation Fees	-	67,897	67,895	(67,897)	-100%
Total Charges for Services		1,324,763	1,922,384	1,909,746	(597,621)	-31%
Fines and Forfeitures						
11-360-4018	Library Fees	3,000	4,320	4,319	(1,320)	-31%
11-360-4140	Automated Speed Enforcement	100,000	299,750	47,100	(199,750)	-67%
11-360-4125	Court Fines	24,000	25,042	25,040	(1,042)	-4%
11-360-4130	Court Costs	3,120	3,000	2,585	120	4%
11-360-4170	Parks Citations	-	-	-	-	100%
Total Fines and Forfeitures		130,120	332,112	79,044	(201,992)	-61%
Investment Earnings						
11-306-4060	Interest Income	25,000	45,076	46,402	(20,076)	-45%
Total Investment Earnings		25,000	45,076	46,402	(20,076)	-45%
Miscellaneous Revenues						
11-370-4004	Contributions/Donations	-	-	-	-	100%
11-370-4010	Insurance Recoveries	-	40,444	40,444	(40,444)	-100%
11-370-4014	Miscellaneous/Other Revenue	7,000	8,757	8,756	(1,757)	-20%
11-370-4019	BCBS Employee Wellness Rev	-	-	-	-	100%
11-350-4021	Printing & Copying: Library	3,000	5,399	5,398	(2,399)	-44%
11-370-4026	Property Rental Revenue	65,000	74,144	74,143	(9,144)	-12%
11-370-4029	Property Lease Revenue	406,888	411,800	411,665	(4,912)	-1%
11-370-4089	Facility Rental Revenue	1,000	500	160	500	100%
11-370-4128	Proceeds from Sale of Assets	-	24,337	24,336	(24,337)	-100%
11-380-4004	Contributions/Donations: Library	2,000	4,712	4,711	(2,712)	-58%
11-380-4007	E-Rate Reimbursement	2,000	2,600	2,563	(600)	-23%
11-385-4057	WIOA Reimbursements	-	22,826	22,825	(22,826)	-100%
Total Miscellaneous Revenues		486,888	595,519	595,001	(108,631)	-18%
Total General Fund Revenues		\$ 38,005,574	43,742,669	43,387,716	(5,737,095)	-13%

Administration Department



Mayor & Council Division



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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 (Los Lunas Boulevard) Project
- Quality of Life Improvements
- Infrastructure Improvements
- Economic Development
- Personnel

For more detailed information, see "Council Strategic Priorities" section 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.

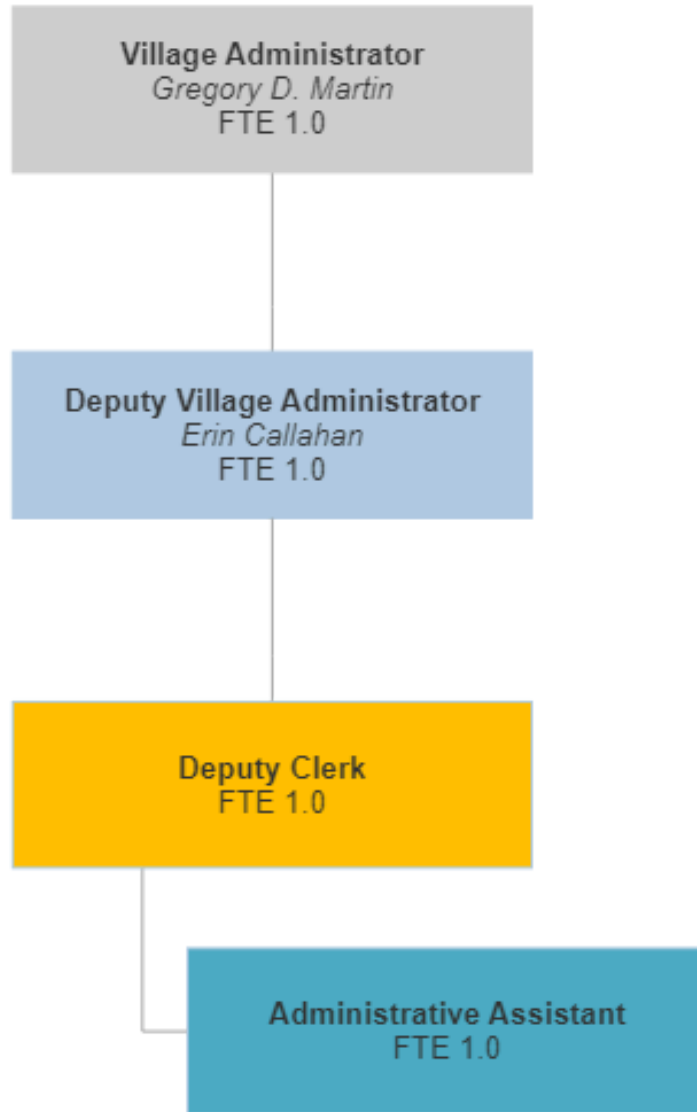
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General Fund (11)
Administration Department
Mayor & Council Division (431)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-431-5110	Salaries: Elected Officials	\$ 60,500	60,502	61,663	(2)	0%
Total Salaries and Wages		60,500	60,502	61,663	(2)	0%
Employee Benefits						
11-431-5210	FICA: Social Security	3,751	3,751	3,256	-	0%
11-431-5211	FICA: Medicare	878	878	761	-	0%
11-431-5220	Retirement	13,383	10,326	10,308	3,057	30%
11-431-5221	Retiree Health Care	2,420	2,420	1,940	-	0%
11-431-5230	Health and Medical Premiums	76,926	72,708	72,661	4,218	6%
11-431-5231	Dental Insurance Premiums	2,263	2,263	2,256	-	0%
11-431-5232	Life Insurance Premiums	130	130	96	-	0%
11-431-5233	Disability Insurance Premiums	273	20	-	253	1265%
11-431-5240	Unemployment Compensation	200	200	-	-	0%
11-431-5250	Workers Compensation Premium	46	10	-	36	360%
11-431-5290	Other Employee Benefits	600	480	347	120	25%
Total Employee Benefits		100,870	93,186	91,625	7,684	8%
Supplies						
11-431-5310	General Office Supplies	250	250	12	-	0%
11-431-5320	Furniture/Fixtures/Equipment	1,000	8,000	4,142	(7,000)	-88%
11-431-5330	Training Supplies	250	-	-	250	100%
11-431-5380	Software	3,491	2,612	2,610	879	34%
11-431-5390	Other Supplies	400	1,000	-	(600)	-60%
Total Supplies		5,391	11,862	6,764	(6,471)	-55%
Contractual Services						
11-431-5410	Professional Services	100,000	49,640	44,898	50,360	101%
11-431-5420	Attorney Fees	2,000	1,500	362	500	33%
11-431-5440	Other Services	5,113	2,893	-	2,220	77%
Total Contractual Services		107,113	54,033	45,260	53,080	98%
Operating Costs						
11-431-5514	Employee Training	1,650	1,000	-	650	65%
11-431-5515	Employee Travel	8,100	4,000	-		
11-431-5521	Telecommunications	4,309	5,178	5,104	(869)	-17%
11-431-5522	Subscriptions and Dues	85,000	70,955	70,954	14,045	20%
11-431-5523	Insurance Premiums	6,458	7,750	7,749	(1,292)	-17%
11-431-5524	Printing/Publishing/Advertising	2,000	1,400	1,128	600	43%
11-431-5570	Utilities: Electricity	9,740	8,384	7,804	1,356	16%
11-431-5571	Utilities: Natural Gas	450	950	560	(500)	-53%
11-431-5572	Utilities: Water	3,094	3,094	3,035	-	0%
11-431-5590	Other Operating Costs	500	1,000	659	(500)	-50%
Total Operating Costs		121,301	103,711	96,993	13,490	13%
Total Mayor & Council Division Expenditures		\$ 395,175	323,294	302,305	67,781	21%

Village Administrator Division

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**STATE OF NEW MEXICO
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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, Finance, Human Resources, Information Technology, 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 packets distributed to Council by Thursday at 5pm on week prior to Council meetings
- 100% of Monthly Reports distributed to Council by the 10th of the month at 5pm
- Annual Report distributed to Council by February 15th at 5pm

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.

Performance Measures:

Description	FY2023 Actual	FY2024 Estimate	FY2025 Budget
Timely distribution of Council packets (24)	96%	100%	100%
Timely distribution of Monthly Reports to Council	100%	100%	100%
Timely distribution of Annual Report to Council	N/A	100%	100%

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-432-5120	Salaries: Full-Time Positions	\$ 402,721	322,909	322,908	79,812	25%
11-432-5130	Salaries: Part-Time Positions	20,800	-	-	20,800	100%
11-432-5180	Salaries: Other Wages	95,073	145,548	2,744	(50,475)	-35%
Total Salaries and Wages		518,594	468,457	325,652	50,137	11%
Employee Benefits						
11-432-5210	FICA: Social Security	22,293	19,620	19,619	2,673	14%
11-432-5211	FICA: Medicare	5,840	4,589	4,588	1,251	27%
11-432-5220	Retirement	89,082	68,678	68,677	20,404	30%
11-432-5221	Retiree Health Care	16,109	12,602	12,601	3,507	28%
11-432-5230	Health and Medical Premiums	53,996	49,643	46,119	4,353	9%
11-432-5231	Dental Insurance Premiums	1,560	1,845	1,466	(285)	-15%
11-432-5232	Life Insurance Premiums	104	78	47	26	33%
11-432-5233	Disability Insurance Premiums	1,813	864	864	949	110%
11-432-5240	Unemployment Compensation	1,329	950	408	379	40%
11-432-5250	Workers Compensation Premium	37	35	35	2	6%
11-432-5290	Other Employee Benefits	900	943	942	(43)	-5%
Total Employee Benefits		193,063	159,847	155,366	33,216	21%
Supplies						
11-432-5310	General Office Supplies	2,000	1,950	1,720	50	3%
11-432-5311	Kitchen Supplies	300	300	-	-	0%
11-432-5312	Janitorial Supplies	300	300	213	-	0%
11-432-5314	Maintenance Supplies	2,000	2,000	610	-	0%
11-432-5320	Furniture/Fixtures/Equipment	3,000	5,240	2,870	(2,240)	-43%
11-432-5321	Technology Equipment/Hardware	3,100	-	-	3,100	100%
11-432-5330	Training Supplies	250	250	-	-	0%
11-432-5370	Vehicle Fuel	1,400	1,200	1,011	200	17%
11-432-5371	Vehicle Tires	900	-	-	900	100%
11-432-5372	Vehicle Lubricants	200	200	69	-	0%
11-432-5380	Software	4,069	7,389	5,890	(3,320)	-45%
11-432-5390	Other Supplies	750	1,250	-	(500)	-40%
Total Supplies		18,269	20,079	12,383	(1,810)	-9%
Contractual Services						
11-432-5410	Professional Services	70,000	32,282	32,282	37,718	117%
11-432-5420	Attorney Fees	6,000	5,000	228	1,000	20%
11-432-5440	Other Services	6,113	11,013	9,735	(4,900)	-44%
Total Contractual Services		82,113	48,295	42,245	33,818	70%
Operating Costs						
11-432-5514	Employee Training	4,900	2,000	1,170	2,900	145%
11-432-5515	Employee Travel	9,500	3,550	2,392	5,950	168%
11-432-5520	Postage	400	800	228	(400)	-50%
11-432-5521	Telecommunications	4,201	4,294	4,293	(93)	-2%
11-432-5522	Subscriptions and Dues	5,000	5,000	4,375	-	0%
11-432-5523	Insurance Premiums	5,516	5,079	5,074	437	9%
11-432-5524	Printing/Publishing/Advertising	50,000	48,873	51,187	1,127	2%
11-432-5527	Fleet Maintenance	500	750	61	(250)	-33%
11-432-5570	Utilities: Electricity	9,740	9,740	7,804	-	0%
11-432-5571	Utilities: Natural Gas	600	950	560	(350)	-37%
11-432-5572	Utilities: Water	3,200	3,036	3,035	164	5%
11-432-5580	Repairs and Maintenance	2,000	1,500	279	500	33%
11-432-5590	Other Operating Costs	50,000	98,305	57,141	(48,305)	-49%
Total Operating Costs		145,557	183,877	137,599	(38,320)	-21%
Capital Outlay						
11-432-5650	Buildings & Structures	-	23,000	22,548	(23,000)	-100%
Total Capital Outlay		-	23,000	22,548	(23,000)	-100%
Total Village Administrator Division Expenditures		\$ 957,596	903,555	695,793	54,041	6%

Economic Development Division



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Economic Development Division

Mission:

Promote sustainable economic growth, enhance the quality of life, and strengthen the economic vitality of the Village of Los Lunas by supporting local businesses, recruiting national and international companies, and driving tourism and film production.

Description:

The Economic Development Division oversees business development and tourism initiatives and is responsible for promoting Los Lunas as a destination for film production. The division acts as the primary liaison for local businesses, site selectors, and film producers, coordinating with regional, state, and national entities to develop incentive packages, streamline processes, and ensure new developments align with Village goals.

Priorities:

- Business Recruitment and Support: Continue the strategic recruitment of businesses in key sectors, focusing on attracting high-value industries that align with the Village's growth objectives.
- Tourism Development: Expand efforts to promote Los Lunas as a key tourism destination, working closely with regional partners to enhance visitor engagement.
- Film Industry Promotion: Actively promote Los Lunas as a film production location, working with the New Mexico Film Office and industry partners to attract filmmakers and production companies to the Village.
- Communication and Marketing Outreach: Maintain the Economic Development website, film resources, and promotional materials to provide accurate and up-to-date information for realtors, developers, site selectors, film producers, and prospective businesses.

Goals & Objectives:

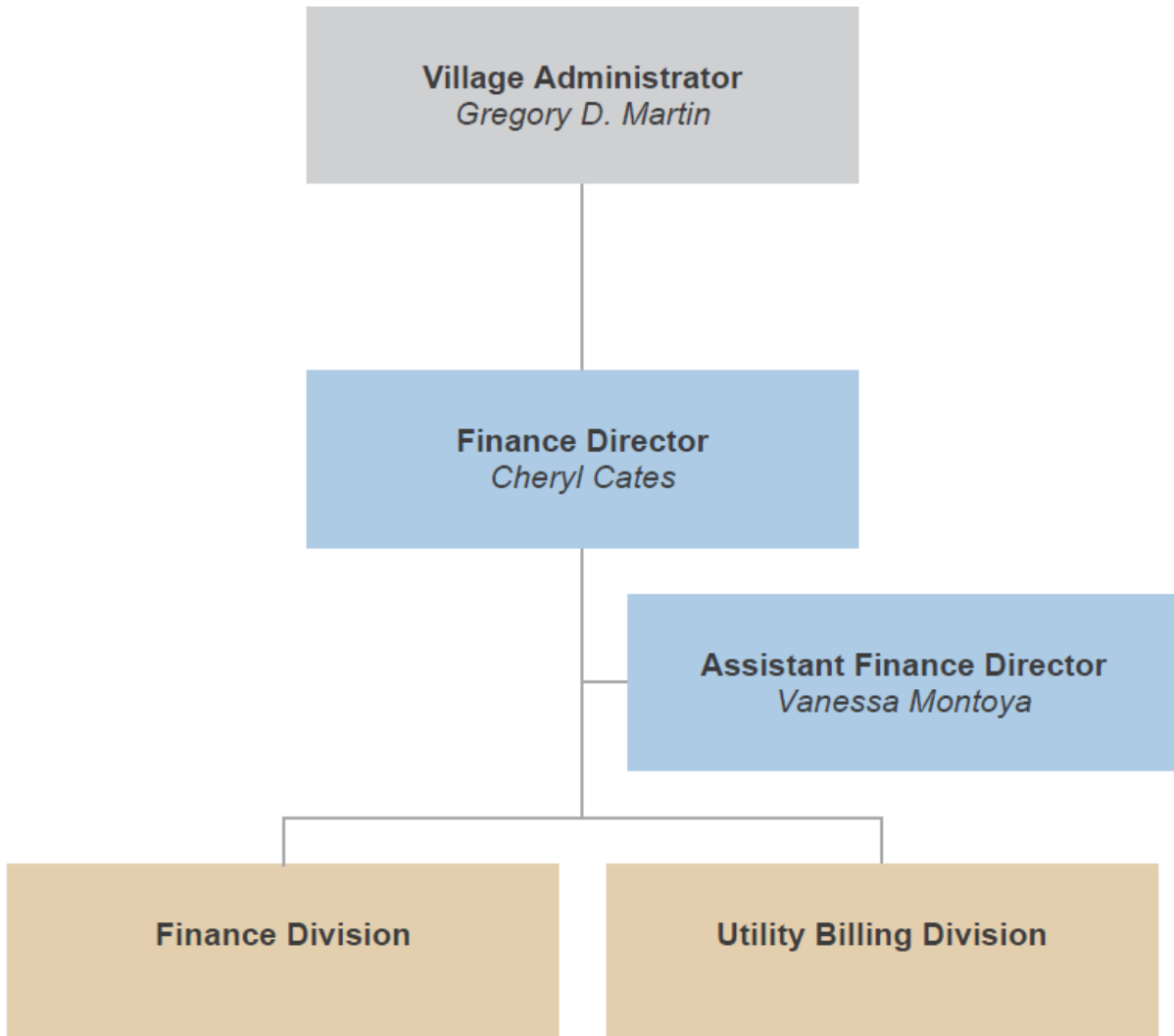
- Attract High-Quality Businesses: Collaborate with developers, landowners, businesses, and regional partners to attract industries that support job creation, economic diversification, and sustainable growth.
- Promote Tourism: Strengthen Los Lunas' profile as a tourist destination through new and innovative marketing campaigns and strategic partnerships that drive visitor traffic and support local businesses.
- Expand Film Production Opportunities: Position Los Lunas as a competitive location for film production by showcasing the Village's unique locations, offering incentives, and providing streamlined support to production companies.
- Support Workforce Development: Continue working with local educational institutions and workforce development partners to ensure that Los Lunas businesses have access to a skilled and prepared labor force.
- Promote Business-Friendly Policies: Continuously refine Village policies to foster a welcoming business environment that supports economic growth while maintaining community character.

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General Fund (11)
Administration Department
Economic Development Division (452)

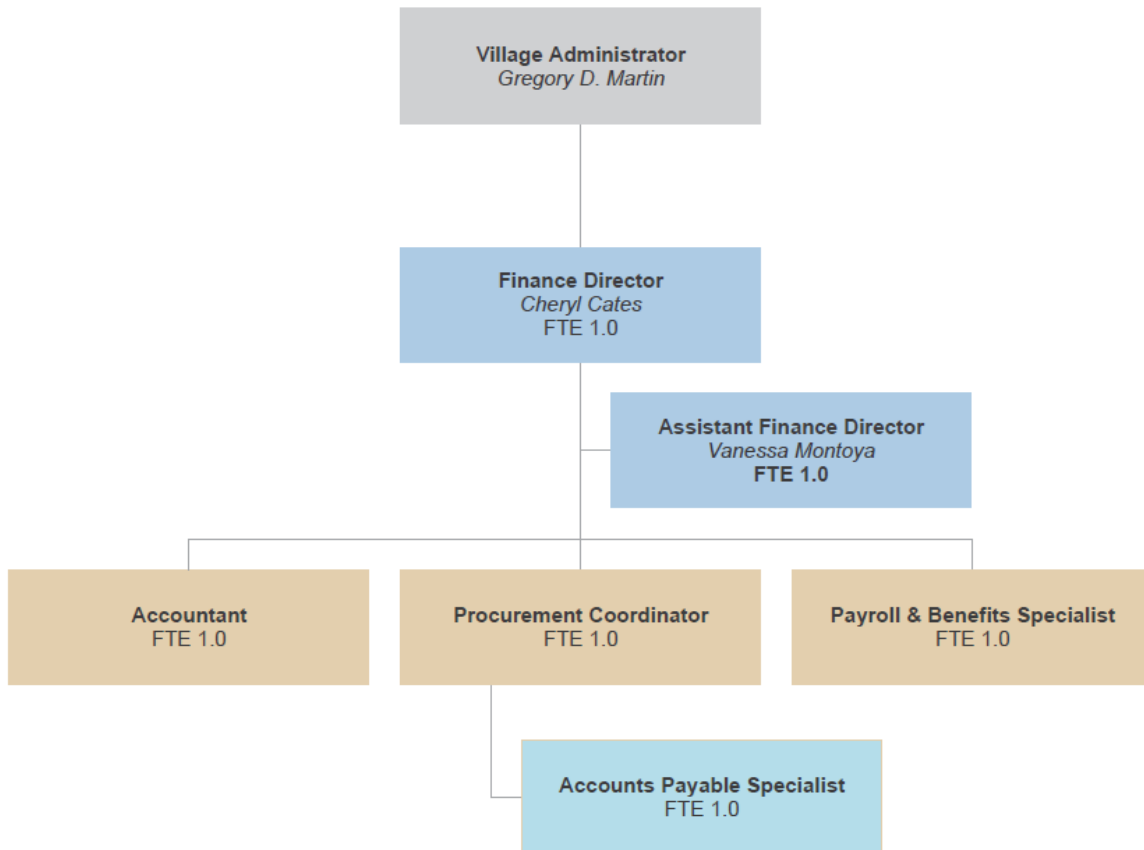
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-452-5120	Salaries: Full-Time Positions	\$ 78,770	69,910	69,342	8,860	13%
Total Salaries and Wages		78,770	69,910	69,342	8,860	13%
Employee Benefits						
11-452-5210	FICA: Social Security	4,884	4,335	4,145	549	13%
11-452-5211	FICA: Medicare	1,143	1,014	969	129	13%
11-452-5220	Retirement	17,424	14,384	14,193	3,040	21%
11-452-5221	Retiree Health Care	3,151	2,797	2,671	354	13%
11-452-5230	Health and Medical Premiums	7,397	6,350	5,780	1,047	16%
11-452-5231	Dental Insurance Premiums	215	215	204	-	0%
11-452-5232	Life Insurance Premiums	26	26	18	-	0%
11-452-5233	Disability Insurance Premiums	355	202	200	153	76%
11-452-5240	Unemployment Compensation	260	231	189	29	13%
11-452-5250	Workers Compensation Premium	10	10	9	-	0%
11-452-5290	Other Employee Benefits	300	240	-	60	25%
Total Employee Benefits		35,165	29,804	28,378	5,361	18%
Supplies						
11-452-5310	General Office Supplies	1,000	441	369	559	127%
11-452-5312	Janitorial Supplies	200	300	195	(100)	-33%
11-452-5314	Maintenance Supplies	100	614	376	(514)	-84%
11-452-5320	Furniture/Fixtures/Equipment	2,000	200	36	1,800	900%
11-452-5321	Technology Equipment/Hardware	10,000	-	-	10,000	100%
11-452-5340	Uniforms	500	260	218	240	92%
11-452-5350	Safety Supplies	-	20	-	(20)	-100%
11-452-5370	Vehicle Fuel	2,000	1,000	794	1,000	100%
11-452-5372	Vehicle Lubricants	100	37	35	63	170%
11-452-5380	Software	11,781	765	747	11,016	1440%
11-452-5390	Other Supplies	1,100	688	537	412	60%
Total Supplies		28,781	4,325	3,307	24,456	565%
Contractual Services						
11-452-5410	Professional Services	25,000	29,147	29,146	(4,147)	-14%
11-452-5420	Attorney Fees	1,000	250	-	750	300%
11-452-5440	Other Services	4,000	2,300	2,213	1,700	74%
Total Contractual Services		30,000	31,697	31,359	(1,697)	-5%
Operating Costs						
11-452-5514	Employee Training	2,600	1,230	1,229	1,370	111%
11-452-5515	Employee Travel	11,550	5,075	5,074	6,475	128%
11-452-5520	Employee Benefit Fund	200	100	-	100	100%
11-452-5521	Telecommunications	3,485	3,205	3,203	280	9%
11-452-5522	Subscription and Dues	3,500	3,349	3,348	151	5%
11-452-5523	Insurance Premiums	1,293	1,075	1,075	218	20%
11-452-5524	Printing/Publishing/Advertising	1,000	889	888	111	12%
11-452-5570	Utilities: Electricity	1,200	1,211	1,147	(11)	-1%
11-452-5571	Utilities: Natural Gas	110	141	140	(31)	-22%
11-452-5572	Utilities: Water	775	475	-	300	63%
11-452-5580	Repairs and Maintenance	100	100	-	-	0%
11-452-5590	Other Operating Costs	20,000	14,591	14,024	5,409	37%
Total Operating Costs		45,813	31,441	30,128	14,372	46%
Capital Purchases						
11-452-5603	Vehicles	30,000	-	-	30,000	100%
Total Capital Purchases		30,000	-	-	30,000	100%
Total Economic Development Division Expenditures		\$ 248,529	167,177	162,514	81,352	49%

Finance Department



Finance Division

FTE 6.0



**STATE OF NEW MEXICO
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Finance Division

Mission:

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

Description:

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

Priorities:

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

Goals & Objectives:

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

Performance Measures:

Description	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
Obtain an unmodified or "clean" audit opinion	Yes	Yes	Yes
Value of vendor invoices processed for payment	\$45 million	\$100 million	\$100 million

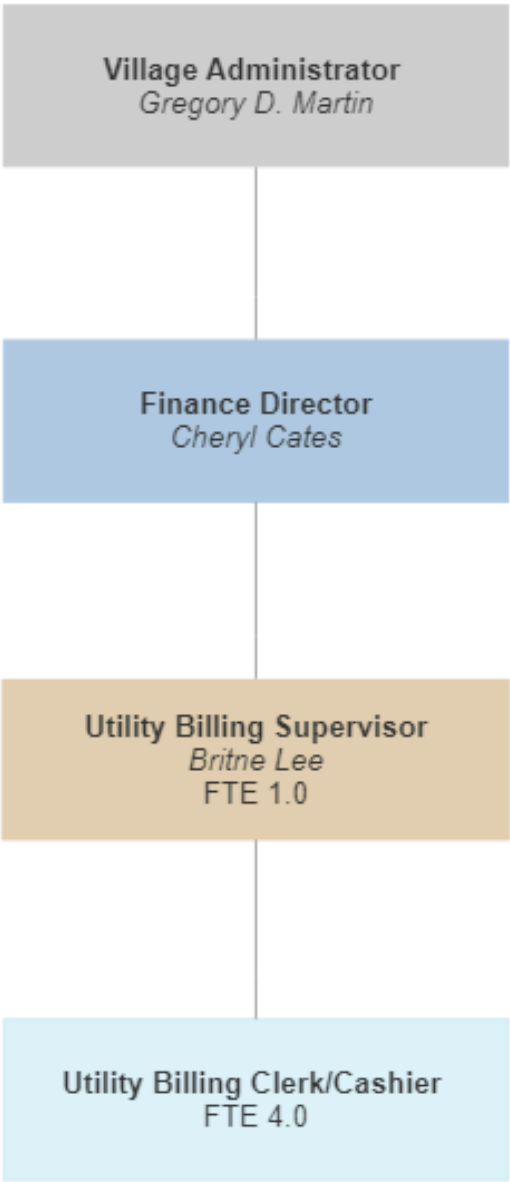
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General Fund (11)
Finance Department
Finance Division (433)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-433-5120	Salaries: Full-Time Positions	\$ 430,560	319,019	319,018	111,541	35%
Total Salaries and Wages		430,560	319,019	319,018	111,541	35%
Employee Benefits						
11-433-5210	FICA: Social Security	26,695	18,744	18,743	7,951	42%
11-433-5211	FICA: Medicare	6,244	4,385	4,384	1,859	42%
11-433-5220	Retirement	95,240	67,820	67,820	27,420	40%
11-433-5221	Retiree Health Care	17,223	11,893	11,893	5,330	45%
11-433-5230	Health and Medical Premiums	83,212	59,367	59,366	23,845	40%
11-433-5231	Dental Insurance Premiums	3,485	2,809	2,732	676	24%
11-433-5232	Life Insurance Premiums	156	130	129	26	20%
11-433-5233	Disability Insurance Premiums	1,938	1,113	1,112	825	74%
11-433-5240	Unemployment Compensation	1,421	966	605	455	47%
11-433-5250	Workers Compensation Premium	56	46	46	10	22%
11-433-5290	Other Employee Benefits	1,600	1,457	1,871	143	10%
Total Employee Benefits		237,270	168,730	168,701	68,540	41%
Supplies						
11-433-5310	General Office Supplies	4,350	4,437	4,246	(87)	-2%
11-433-5312	Janitorial Supplies	750	750	195	-	0%
11-433-5314	Maintenance Supplies	500	500	200	-	0%
11-433-5320	Furniture/Fixtures/Equipment	7,000	11,306	11,305	(4,306)	-38%
11-433-5321	Technology Equipment/Hardware	7,400	-	-	7,400	100%
11-433-5370	Vehicle Fuel	600	543	542	57	10%
11-433-5380	Software	74,300	63,945	53,630	10,355	16%
11-433-5390	Other Supplies	750	750	-	-	0%
Total Supplies		95,650	82,231	70,118	13,419	16%
Contractual Services						
11-433-5410	Professional Services	54,500	26,005	5,217	28,495	110%
11-433-5420	Attorney Fees	2,000	2,000	4,943	-	0%
11-433-5430	Audit Fees	59,000	59,000	34,440	-	0%
11-433-5440	Other Services	11,500	28,569	27,290	(17,069)	-60%
Total Contractual Services		127,000	115,574	71,890	11,426	10%
Operating Costs						
11-433-5514	Employee Training	15,000	5,400	3,255	9,600	178%
11-433-5515	Employee Travel	14,000	4,400	3,066	9,600	218%
11-433-5520	Postage	4,500	6,331	4,585	(1,831)	-29%
11-433-5521	Employee Benefit Fund	9,700	10,824	10,824	(1,124)	-10%
11-433-5522	Subscriptions and Dues	3,438	1,220	642	2,218	182%
11-433-5523	Insurance Premiums	7,749	5,379	5,379	2,370	44%
11-433-5524	Printing/Publishing/Advertising	5,000	2,700	5,096	2,300	85%
11-433-5570	Utilities: Electricity	8,800	8,500	7,800	300	4%
11-433-5571	Utilities: Natural Gas	600	600	559	-	0%
11-433-5572	Utilities: Water	3,000	3,095	3,035	(95)	-3%
11-433-5580	Repairs and Maintenance	1,500	1,500	810	-	0%
11-433-5590	Other Operating Costs	2,500	6,079	6,078	(3,579)	-59%
Total Operating Costs		75,787	56,028	51,129	19,759	35%
Debt Service						
11-433-5710	Debt Service: Principal	92,442	90,887	90,887	1,555	2%
11-433-5720	Debt Service: Interest Expense	85,885	86,922	84,589	(1,037)	-1%
11-433-5721	Debt Service: Other Fees	1,425	2,850	2,850	(1,425)	-50%
Total Debt Service		179,752	180,659	178,326	(907)	-1%
Total Finance Division Expenditures		\$ 1,146,019	922,241	859,182	223,778	24%

Utility Billing Division

FTE 5.0



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Utility Billing Division

Mission:

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

Description:

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

Priorities:

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

Goals & Objectives:

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

Performance Measures:

Description	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
America Waterworks Association Audit (Max = 100 points)	87	88	88
Average monthly percent of shut-offs (7,000 residents)	3.2%	3%	2.5%

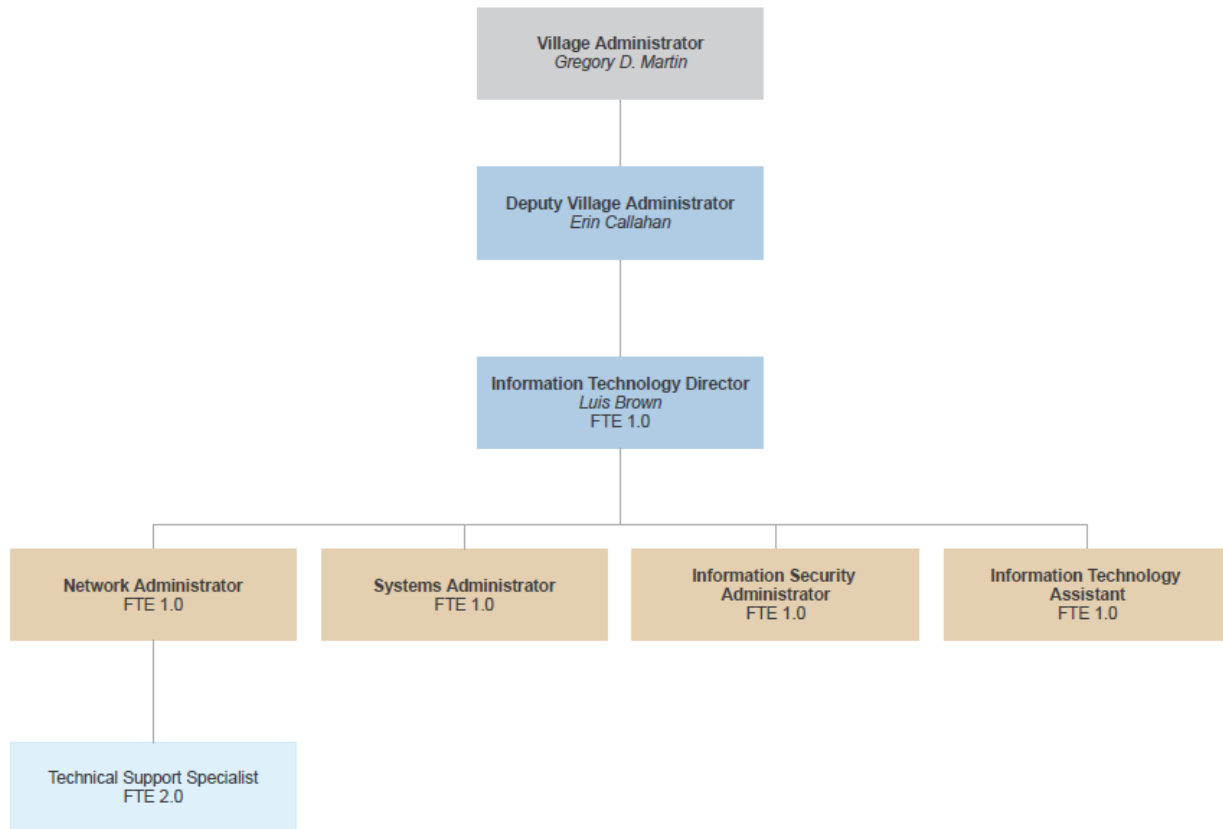
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General Fund (11)
Finance Department
Utility Billing Division (434)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-434-5120	Salaries: Full-Time Positions	\$ 214,012	194,114	192,955	19,898	10%
11-434-5180	Salaries: Other Wages	1,200	1,200	1,014	-	0%
11-434-5190	Salaries: Overtime	-	5,225	5,224	(5,225)	-100%
Total Salaries and Wages		215,212	200,539	199,193	14,673	7%
Employee Benefits						
11-434-5210	FICA: Social Security	13,268	12,036	11,891	1,232	10%
11-434-5211	FICA: Medicare	3,104	2,815	2,779	289	10%
11-434-5220	Retirement	47,340	41,327	40,754	6,013	15%
11-434-5221	Retiree Health Care	8,561	7,765	4,689	796	10%
11-434-5230	Health and Medical Premiums	42,974	39,787	39,786	3,187	8%
11-434-5231	Dental Insurance Premiums	1,142	1,224	1,197	(82)	-7%
11-434-5232	Life Insurance Premiums	130	130	118	-	0%
11-434-5233	Disability Insurance Premiums	964	669	669	295	44%
11-434-5240	Unemployment Compensation	707	641	517	66	10%
11-434-5250	Workers Compensation	46	46	42	-	0%
11-434-5290	Other Employee Benefits	2,000	1,200	806	800	67%
Total Employee Benefits		120,236	107,640	103,248	12,596	12%
Supplies						
11-434-5310	General Office Supplies	4,500	4,800	2,559	(300)	-6%
11-434-5312	Janitorial Supplies	600	550	266	50	9%
11-434-5314	Maintenance Supplies	1,500	1,167	873	333	29%
11-434-5320	Furniture/Fixtures/Equipment	4,400	18,450	15,001	(14,050)	-76%
11-434-5321	Technology Equipment/Hardware	13,900	-	-	13,900	100%
11-434-5370	Vehicle Fuel	1,000	500	50	500	100%
11-434-5372	Vehicle Lubricants	200	100	-	100	100%
11-434-5380	Software	7,404	3,076	2,911	4,328	141%
11-434-5390	Other Supplies	1,500	1,899	-	(399)	-21%
Total Supplies		35,004	30,542	21,660	4,462	15%
Contractual Services						
11-434-5410	Professional Services	-	61	60	(61)	-100%
11-434-5420	Attorney Fees	4,380	3,000	56,949	1,380	46%
11-434-5440	Other Services	14,143	16,130	12,830	(1,987)	-12%
Total Contractual Services		18,523	19,191	69,839	(668)	-3%
Operating Costs						
11-434-5514	Employee Training	5,000	5,081	1,500	(81)	-2%
11-434-5515	Employee Travel	6,500	6,900	3,591	(400)	-6%
11-434-5520	Employee Benefit Fund	70,000	60,280	54,183	9,720	16%
11-434-5521	Telecommunications	4,500	4,500	3,838	-	0%
11-434-5523	Insurance Premiums	6,808	5,605	5,604	1,203	21%
11-434-5524	Printing/Publishing/Advertising	39,540	37,200	27,500	2,340	6%
11-434-5525	Rent Payments	31,500	22,654	22,599	8,846	39%
11-434-5527	Fleet Maintenance	500	358	357	142	40%
11-434-5570	Utilities: Electricity	9,000	9,500	7,811	(500)	-5%
11-434-5571	Utilities: Natural Gas	1,000	900	548	100	11%
11-434-5572	Utilities: Water	2,500	3,775	3,035	(1,275)	-34%
11-434-5580	Repairs and Maintenance	8,800	2,000	22,606	6,800	340%
11-434-5590	Other Operating Costs	133,900	133,900	126,894	-	0%
Total Operating Costs		319,548	292,653	280,066	26,895	9%
Capital Outlay						
11-434-5661	Vehicles	-	41,826	41,825	(41,826)	-100%
11-434-5670	Machinery and Equipment	-	8,000	6,573	(8,000)	-100%
Total Capital Outlay		-	49,826	48,398	(49,826)	-100%
Total Utility Billing Division Expenditures		\$ 708,523	700,391	722,404	8,132	1%

Information Technology Department

FTE 7.0



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Information Technology Division

Mission:

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

Description:

Under direct supervision of the village administrator, responsible for the overall planning, organizing, and execution of all information technology functions. 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:

- Replace aging IT Vehicle with more fuel efficient and newer vehicle
- Complete in progress network renewal and upgrade
- Complete AssetWorks Implementation
- Infrastructure upgrades to new server building
 - Relocation of fire suppression system
 - Install generator for business continuity
- Implement Fiber Asset agreements with multiple providers to enhance Village network reliability and speed
- Update Village Telecom Franchise Agreements to meet modern requirements

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
- Implement and Maintain partnerships with public/private agencies to share technological resources and continue fiber-optic network expansion opportunities

Performance Measures:

Description	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
Number of internal service tickets resolved	866	1,055	1,224
Antivirus/Antimalware deployment across the Village	100%	100%	100%

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General Fund (11)
Information Technology Department (435)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-435-5120	Salaries: Full-Time Positions	\$ 510,932	431,869	431,868	79,063	18%
11-435-5180	Salaries: Other Wages	-	1,600	-	(1,600)	-100%
Total Salaries and Wages		510,932	433,469	431,868	77,463	18%
Employee Benefits						
11-435-5210	FICA: Social Security	31,678	25,889	25,888	5,789	22%
11-435-5211	FICA: Medicare	7,409	6,055	6,054	1,354	22%
11-435-5220	Retirement	113,018	90,597	90,597	22,421	25%
11-435-5221	Retiree Health Care	20,438	16,327	15,866	4,111	25%
11-435-5230	Health and Medical Premiums	96,083	72,722	71,344	23,361	32%
11-435-5231	Dental Insurance Premiums	2,906	2,299	2,264	607	26%
11-435-5232	Life Insurance Premiums	182	156	107	26	17%
11-435-5233	Disability Insurance Premiums	2,300	1,415	1,415	885	63%
11-435-5240	Unemployment Compensation	1,687	1,347	643	340	25%
11-435-5250	Workers Compensation Premium	65	56	53	9	16%
11-435-5260	Tuition Reimbursement	9,000	-	-	9,000	100%
11-435-5290	Other Employee Benefits	600	393	392	207	53%
Total Employee Benefits		285,366	217,256	214,623	68,110	31%
Supplies						
11-435-5310	General Office Supplies	1,000	1,000	19	-	0%
11-435-5311	Kitchen Supplies	1,000	1,000	222	-	0%
11-435-5312	Janitorial Supplies	1,000	200	-	800	400%
11-435-5314	Maintenance Supplies	2,000	2,234	1,314	(234)	-10%
11-435-5320	Furniture/Fixtures/Equipment	10,000	22,049	12,995	(12,049)	-55%
11-435-5321	Technology Equipment/Hardware	24,000	-	-	24,000	100%
11-435-5330	Training Supplies	100	100	-	-	0%
11-435-5370	Vehicle Fuel	4,000	5,500	2,623	(1,500)	-27%
11-435-5371	Vehicle Tires	1,000	1,000	-	-	0%
11-435-5372	Vehicle Lubricants	1,000	1,000	56	-	0%
11-435-5380	Software	292,332	225,977	216,076	66,355	29%
11-435-5390	Other Supplies	2,500	2,700	-	(200)	-7%
Total Supplies		339,932	262,760	233,305	77,172	29%
Contractual Services						
11-435-5410	Professional Services	25,000	10,000	6,398	15,000	150%
11-435-5420	Attorney Fees	2,500	2,502	2,501	(2)	0%
11-435-5440	Other Services	26,500	2,000	-	24,500	1225%
Total Contractual Services		54,000	14,502	8,899	39,498	272%
Operating Costs						
11-435-5514	Employee Training	26,010	11,450	9,460	14,560	127%
11-435-5515	Employee Travel	19,741	11,400	9,032	8,341	73%
11-435-5521	Telecommunications	13,524	14,900	12,618	(1,376)	-9%
11-435-5522	Employee Benefit Fund	10,000	10,000	8,623	-	0%
11-435-5523	Insurance Premiums	11,138	6,172	6,171	4,966	80%
11-435-5524	Printing/Publishing/Advertising	200	500	-	(300)	-60%
11-435-5527	Fleet Maintenance	1,500	1,308	1,308	192	15%
11-435-5570	Utilities: Electricity	8,500	8,600	7,800	(100)	-1%
11-435-5571	Utilities: Natural Gas	1,200	1,200	923	-	0%
11-435-5572	Utilities: Water	3,300	3,300	3,035	-	0%
11-435-5580	Repairs and Maintenance	20,000	10,939	947	9,061	83%
11-435-5590	Other Operating Costs	3,000	1,000	849	2,000	200%
Total Operating Costs		118,113	80,769	60,766	37,344	46%
Capital Purchases						
11-435-5670	Machinery and Equipment	10,000	12,455	10,370	(2,455)	-20%
11-435-5661	Vehicles	74,000	37,703	-	36,297	96%
11-435-5650	Buildings and Structures	10,000	292,000	2,495	(282,000)	-97%
Total Capital Purchases		94,000	342,158	12,865	(248,158)	-73%
Total Information Technology Department Expenditures		\$ 1,402,343	1,350,914	962,326	51,429	4%

Human Resources Department

FTE 2.0



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Human Resources Department

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).

Performance Measures:

Description	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
Maintain a turnover rate of less than 10%	Yes	Yes	Yes
Maintain an average vacancy rate of 5%	Yes	Yes	Yes

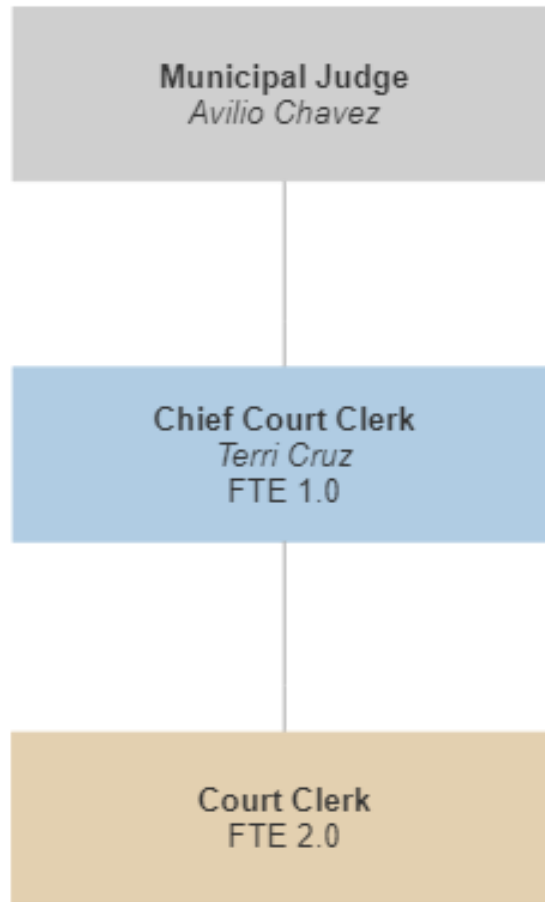
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General Fund (11)
Human Resources Department (436)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-436-5120	Salaries: Full-Time Positions	\$ 155,252	146,660	140,912	8,592	6%
11-436-5140	Salaries: Temporary Positions	36,000	32,460	32,459	3,540	11%
11-436-5180	Salaries: Other Wages	1,400	1,383	1,382	17	1%
Total Salaries and Wages		192,652	180,503	174,753	12,149	6%
Employee Benefits						
11-436-5210	FICA: Social Security	11,857	10,448	10,448	1,409	13%
11-436-5211	FICA: Medicare	2,774	2,444	2,443	330	14%
11-436-5220	Retirement	34,342	31,240	29,968	3,102	10%
11-436-5221	Retiree Health Care	6,211	5,326	5,326	885	17%
11-436-5230	Health and Medical Premiums	27,220	25,563	25,554	1,657	6%
11-436-5231	Dental Insurance Premiums	1,138	1,138	1,134	-	0%
11-436-5232	Life Insurance Premiums	52	52	48	-	0%
11-436-5233	Disability Insurance Premiums	699	496	484	203	41%
11-436-5240	Unemployment Compensation	632	456	311	176	39%
11-436-5250	Workers Compensation Premium	28	21	18	7	33%
11-436-5260	Tuition Reimbursement	-	500	-	(500)	-100%
11-436-5290	Other Employee Benefits	400	480	468	(80)	-17%
11-436-5291	Employee Wellness Program	-	-	-	-	100%
Total Employee Benefits		85,353	78,164	76,202	7,189	8%
Supplies						
11-436-5310	General Office Supplies	750	795	794	(45)	-6%
11-436-5312	Janitorial Supplies	750	750	195	-	0%
11-436-5314	Maintenance Supplies	500	500	191	-	0%
11-436-5320	Furniture/Fixtures/Equipment	1,500	4,000	3,520	(2,500)	-63%
11-436-5321	Technology Equipment/Hardware	4,500	-	-	4,500	100%
11-436-5380	Software	44,473	52,849	31,760	(8,376)	-16%
11-436-5390	Other Supplies	1,500	1,000	85	500	50%
Total Supplies		53,973	59,894	36,545	(5,921)	-11%
Contractual Services						
11-436-5410	Professional Services	12,000	18,000	14,303	(6,000)	-33%
11-436-5420	Attorney Fees	7,500	7,500	5,337	-	0%
11-436-5440	Other Services	7,000	8,541	7,262	(1,541)	-18%
Total Contractual Services		26,500	34,041	26,902	(7,541)	-28%
Operating Costs						
11-436-5514	Employee Training	6,000	4,795	4,794	1,205	25%
11-436-5515	Employee Travel	5,500	3,500	3,210	2,000	57%
11-436-5520	Postage	100	500	55	(400)	-80%
11-436-5521	Employee Benefit Fund	4,800	3,448	3,187	1,352	39%
11-436-5522	Subscriptions and Dues	1,000	1,000	762	-	0%
11-436-5523	Insurance Premiums	2,582	2,154	2,154	428	20%
11-436-5524	Printing/Publishing/Advertising	2,000	1,000	279	1,000	100%
11-436-5525	Rent Payments	-	1,000	-	(1,000)	-100%
11-436-5570	Utilities: Electricity	10,000	10,750	7,820	(750)	-7%
11-436-5571	Utilities: Natural Gas	750	750	560	-	0%
11-436-5572	Utilities: Water	3,300	3,300	3,014	-	0%
11-436-5580	Repairs and Maintenance	1,000	1,000	4	-	0%
11-436-5590	Other Operating Costs	600	461	461	139	30%
Total Operating Costs		37,632	33,658	26,300	3,974	11%
Total Human Resources Department Expenditures		\$ 396,110	386,260	340,702	9,850	3%

Municipal Court

FTE 3.0



**STATE OF NEW MEXICO
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Municipal Court

Mission:

Provide adjudication of all violations of Village ordinances and criminal offenses that occur within the Village of Los Lunas.

Description:

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

Priorities:

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

Goals & Objectives:

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

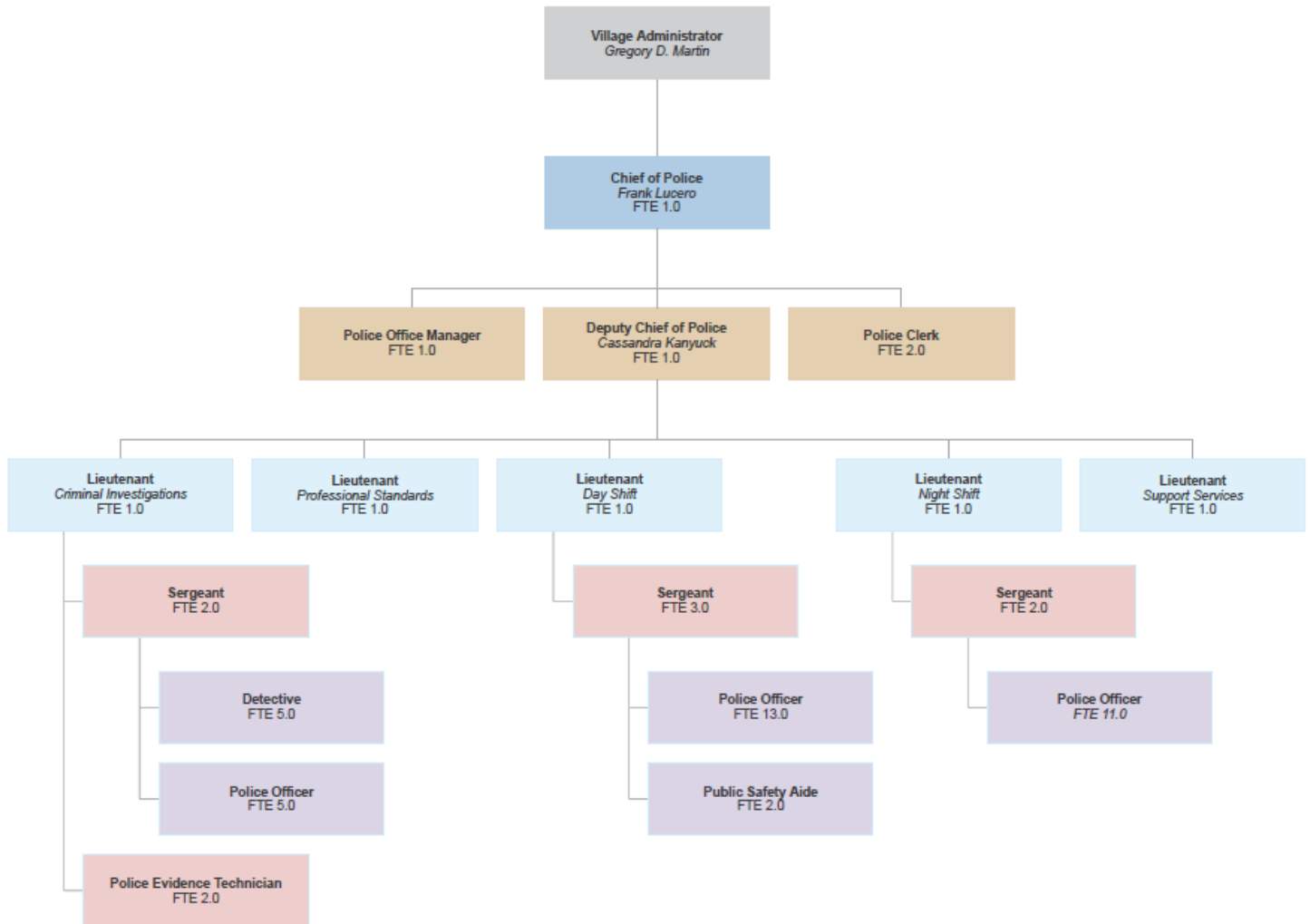
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General Fund (11)
Municipal Court Department (402)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-402-5110	Salaries: Elected Officials	\$ 65,000	65,000	65,000	-	0%
11-402-5120	Salaries: Full-Time Positions	151,799	140,814	140,813	10,985	8%
11-402-5130	Salaries: Part-Time Positions	1,275	1,275	-	-	0%
11-402-5180	Salaries: Other Wages	2,800	2,780	2,779	20	1%
Total Salaries and Wages		220,874	209,869	208,592	11,005	5%
Employee Benefits						
11-402-5210	FICA: Social Security	13,442	12,656	12,655	786	6%
11-402-5211	FICA: Medicare	3,144	2,960	2,959	184	6%
11-402-5220	Retirement	47,956	43,760	43,760	4,196	10%
11-402-5221	Retiree Health Care	8,672	7,815	7,619	857	11%
11-402-5230	Health and Medical Premiums	57,546	71,040	52,444	(13,494)	-19%
11-402-5231	Dental Insurance Premiums	1,855	2,568	1,849	(713)	-28%
11-402-5232	Life Insurance Premiums	104	130	84	(26)	-20%
11-402-5233	Disability Insurance Premiums	976	763	720	213	28%
11-402-5240	Unemployment Compensation	716	645	333	71	11%
11-402-5250	Workers Compensation Premium	37	46	37	(9)	-20%
11-402-5290	Other Employee Benefits	300	240	75	60	25%
Total Employee Benefits		134,748	142,623	122,535	(7,875)	-6%
Supplies						
11-402-5310	General Office Supplies	500	1,000	133	(500)	-50%
11-402-5311	Kitchen Supplies	500	500	240	-	0%
11-402-5312	Janitorial Supplies	250	130	129	120	92%
11-402-5314	Maintenance Supplies	500	742	427	(242)	-33%
11-402-5320	Furniture/Fixtures/Equipment	-	4,260	4,243	(4,260)	-100%
11-402-5321	Technology Equipment/Hardware	3,500	-	-	3,500	100%
11-402-5380	Software	1,800	1,801	1,800	(1)	0%
11-402-5390	Other Supplies	400	750	227	(350)	-47%
Total Supplies		7,450	9,183	7,199	(1,733)	-19%
Contractual Services						
11-402-5410	Professional Services	-	840	-	(840)	-100%
11-402-5420	Attorney Fees	1,500	2,000	1,708	(500)	-25%
11-402-5440	Other Services	14,622	8,880	6,674	5,742	65%
Total Contractual Services		16,122	11,720	8,382	4,402	38%
Operating Costs						
11-402-5514	Employee Training	500	500	65	-	0%
11-402-5515	Employee Benefit Fund	500	500	-	-	0%
11-402-5520	Postage	1,000	1,000	743	-	0%
11-402-5521	Telecommunications	3,125	3,272	3,271	(147)	-4%
11-402-5522	Subscriptions and Dues	-	350	-	(350)	-100%
11-402-5523	Insurance Premiums	5,166	4,306	4,306	860	20%
11-402-5524	Printing/Publishing/Advertising	500	1,000	-	(500)	-50%
11-402-5570	Utilities: Electricity	6,000	6,600	5,524	(600)	-9%
11-402-5571	Utilities: Natural Gas	1,400	2,300	1,073	(900)	-39%
11-402-5572	Utilities: Water	-	125	-	(125)	-100%
11-402-5580	Repairs and Maintenance	2,000	3,500	803	(1,500)	-43%
11-402-5590	Other Operating Costs	37,000	22,298	6,661	14,702	66%
Total Operating Costs		57,191	45,751	22,446	11,440	25%
Total Municipal Court Department Expenditures		\$ 436,385	419,146	369,154	17,239	4%

Police Department

FTE 55.0



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Police Department

Mission:

Build Relationships, Solve Problems, and Make a Difference.

Description:

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

Priorities:

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

Goals & Objectives:

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

Performance Measures:

Description	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
Number of service calls responded to	38,000	41,000	45,000
Participation in community events (number of events)	20	22	24

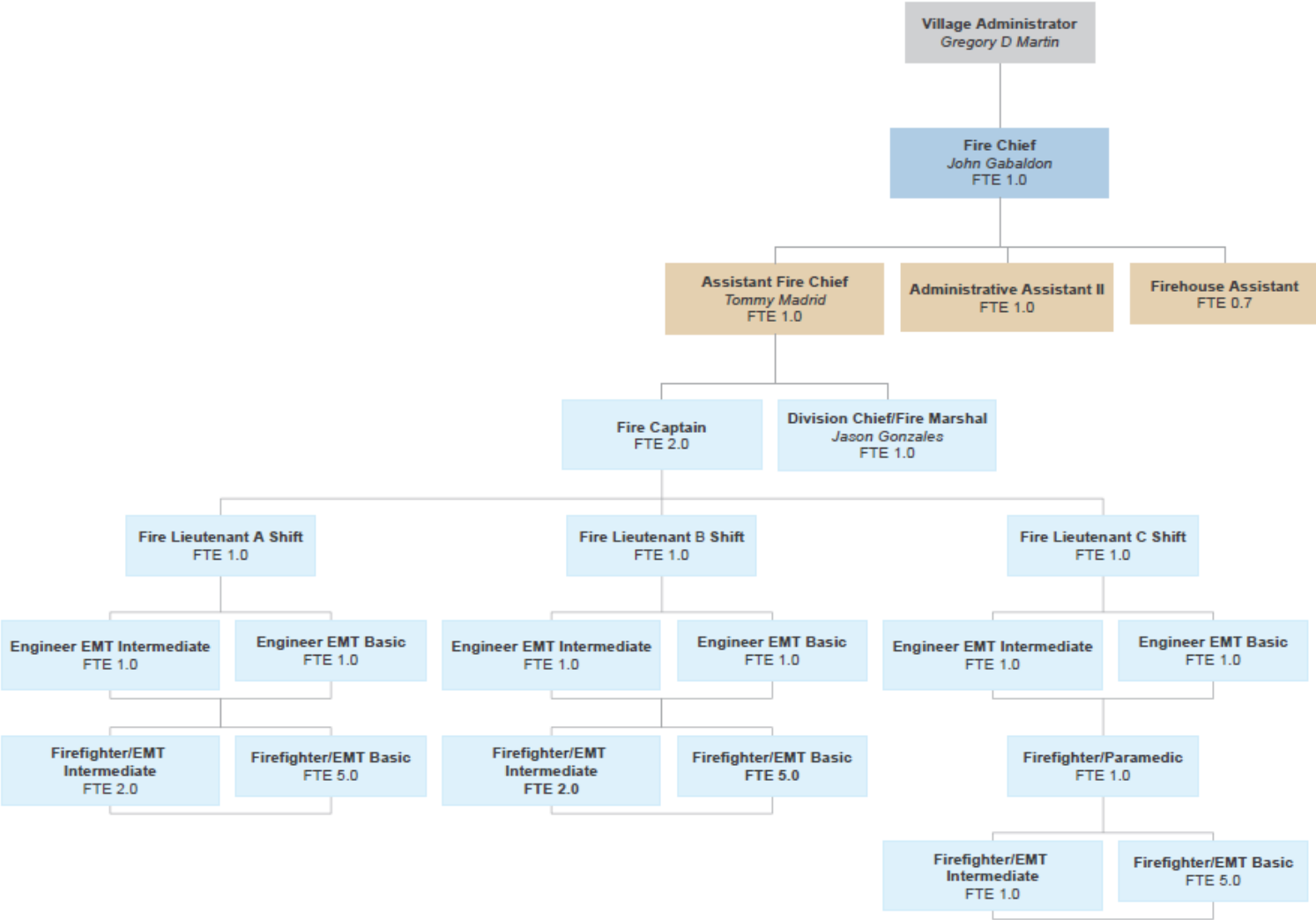
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General Fund (11)
Police Department (404)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-404-5120	Salaries: Full-Time Positions	\$ 3,922,211	3,379,737	3,050,126	542,474	16%
11-404-5180	Salaries: Other Wages	67,833	78,120	6,983	(10,287)	-13%
11-404-5182	Salaries: Retention Wages YR2	-	112,500	109,540	(112,500)	-100%
11-404-5183	Salaries: Retention Wages YR3	56,250	-	-	56,250	100%
11-404-5184	Retention Wages YR2 - Reversio	2,960	2,960	-	(0)	0%
11-404-5185	Recruitment Grant YR1 - Revers	1,006	1,006	-	0	0%
11-404-5165	Salaries:Recruitment Grant YR1	-	373,994	373,994	(373,994)	-100%
11-404-5166	Salaries:Recruitment Grant YR2	187,500	-	-	187,500	100%
11-404-5190	Salaries: Overtime	315,000	299,589	286,641	15,411	5%
11-404-5191	Salaries: NMDOT Overtime	37,390	52,801	52,800	(15,411)	-29%
11-404-5192	Salaries: Chief's Overtime	20,000	30,000	14,275	(10,000)	-33%
Total Salaries and Wages		4,610,150	4,327,747	3,894,359	282,403	7%
Employee Benefits						
11-404-5210	FICA: Social Security	12,916	10,440	10,439	2,476	24%
11-404-5211	FICA: Medicare	62,272	49,346	49,345	12,926	26%
11-404-5220	Retirement	1,317,079	1,080,100	958,240	236,979	22%
11-404-5221	Retiree Health Care	156,889	132,518	104,972	24,371	18%
11-404-5230	Health and Medical Premiums	781,218	703,329	572,540	77,889	11%
11-404-5231	Dental Insurance Premiums	24,422	23,200	18,362	1,222	5%
11-404-5232	Life Insurance Premiums	1,430	1,326	1,137	104	8%
11-404-5233	Disability Insurance Premiums	17,650	11,539	10,316	6,111	53%
11-404-5240	Unemployment Compensation	14,173	11,063	5,167	3,110	28%
11-404-5250	Workers Compensation Premium	516	470	445	46	10%
11-404-5260	Tuition Reimbursement	10,000	14,000	10,900	(4,000)	-29%
11-404-5290	Other Employee Benefits	6,900	3,600	3,057	3,300	92%
Total Employee Benefits		2,405,465	2,040,931	1,744,920	364,534	18%
Supplies						
11-404-5310	General Office Supplies	7,000	10,000	6,517	(3,000)	-30%
11-404-5311	Kitchen Supplies	4,000	4,000	2,792	-	0%
11-404-5312	Janitorial Supplies	5,000	5,000	2,152	-	0%
11-404-5313	Field Supplies	182,000	81,460	52,921	100,540	123%
11-404-5314	Maintenance Supplies	10,000	20,000	1,901	(10,000)	-50%
11-404-5320	Furniture/Fixtures/Equipment	10,000	105,863	98,436	(95,863)	-91%
11-404-5321	Technology Equipment/Hardware	136,000	-	-	136,000	100%
11-404-5340	Uniforms	135,000	127,000	102,745	8,000	6%
11-404-5350	Safety Supplies	2,000	2,000	153	-	0%
11-404-5370	Vehicle Fuel	200,000	150,652	125,264	49,348	33%
11-404-5371	Vehicle Tires	11,500	11,500	11,390	-	0%
11-404-5372	Vehicle Lubricants	5,000	7,000	4,108	(2,000)	-29%
11-404-5380	Software	171,934	197,060	115,252	(25,126)	-13%
11-404-5390	Other Supplies	11,000	10,200	8,671	800	8%
Total Supplies		890,434	732,258	532,822	158,176	22%
Contractual Services						
11-404-5410	Professional Services	20,000	38,800	12,905	(18,800)	-48%
11-404-5420	Employee Benefit Fund	10,000	7,200	6,107	2,800	39%
11-404-5440	Other Services	817,287	425,485	332,758	391,802	92%
Total Contractual Services		847,287	471,485	351,770	375,802	80%
Operating Costs						
11-404-5514	Employee Training	50,000	60,090	49,795	(10,090)	-17%
11-404-5515	Employee Travel	20,000	28,207	28,206	(8,207)	-29%
11-404-5520	Postage	1,000	1,200	428	(200)	-17%
11-404-5521	Telecommunications	103,994	84,752	51,996	19,242	23%
11-404-5522	Subscriptions and Dues	7,000	15,684	5,928	(8,684)	-55%
11-404-5523	Insurance Premiums	230,089	132,567	131,505	97,522	74%
11-404-5524	Printing/Publishing/Advertising	10,000	28,000	2,373	(18,000)	-64%
11-404-5525	Rent Payments	8,500	8,500	4,380	-	0%
11-404-5527	Fleet Maintenance	201,000	201,000	103,900	-	0%
11-404-5570	Utilities: Electricity	14,000	15,000	13,791	(1,000)	-7%
11-404-5571	Utilities: Natural Gas	5,900	5,600	4,626	300	5%
11-404-5572	Utilities: Water	2,700	2,666	2,666	34	1%
11-404-5580	Repairs and Maintenance	17,000	16,804	7,418	196	1%
11-404-5590	Other Operating Costs	10,500	24,200	11,521	(13,700)	-57%
Total Operating Costs		681,683	624,270	418,533	57,413	9%
Capital Purchases						
11-404-5632	Vehicles	1,203,264	858,458	578,439	344,806	40%
11-404-5650	Buildings and Structures	100,000	70,196	56,704	29,804	42%
11-404-5670	Machinery and Equipment	50,565	50,565	7,670	-	0%
Total Capital Purchases		1,353,829	979,219	642,813	374,610	38%
Total Police Department Expenditures		\$ 10,788,848	9,175,910	7,585,217	1,612,938	18%

Fire Department

FTE 36.7



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Fire Department

Mission:

Protect the community through excellence in service.

Description:

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

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:

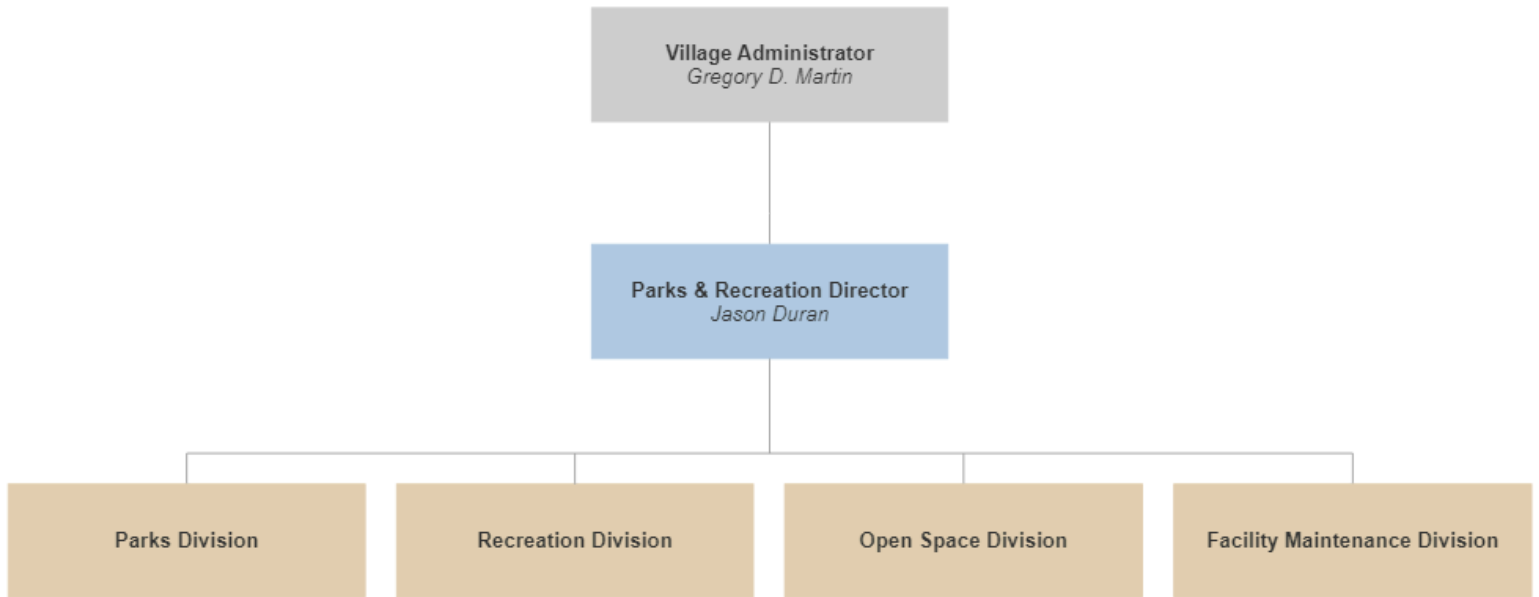
- Pre-plan all apartment and commercial businesses throughout the Village.
- Assist in the establishment of an effective emergency management plan.
- Maintain and improve the Insurance Services Office (ISO) rating, thereby providing cost savings to Village residents through insurance savings.

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

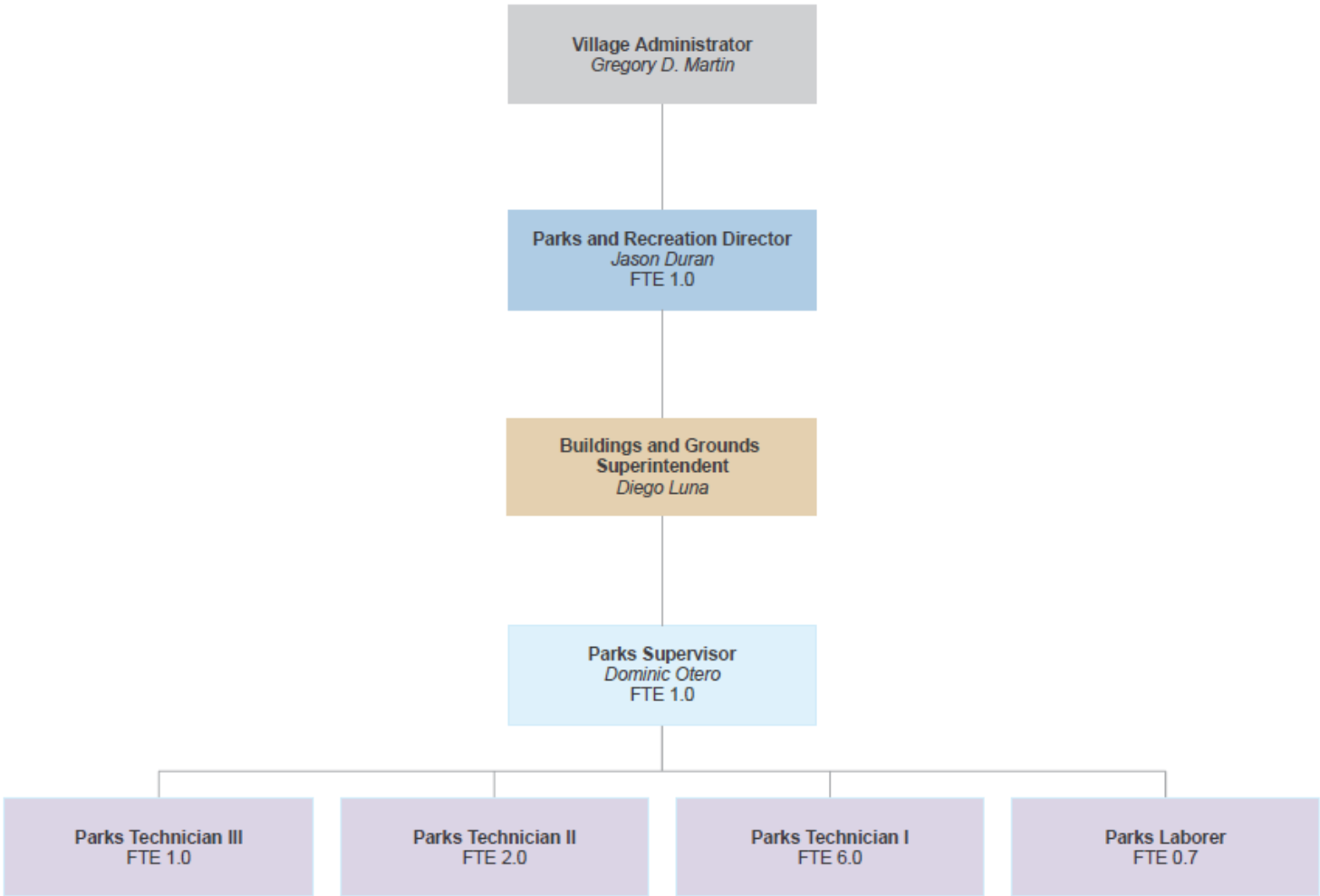
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-405-5120	Salaries: Full-Time Positions	\$ 2,261,222	2,042,894	1,988,468	218,328	11%
11-405-5130	Salaries: Part-Time Positions	26,134	16,679	10,092	9,455	57%
11-405-5140	Salaries: Temporary Positions	-	10,000	-	(10,000)	-100%
11-405-5180	Salaries: Other Wages	72,608	82,142	6,442	(9,534)	-12%
11-405-5190	Salaries: Overtime	200,000	200,000	180,652	-	0%
Total Salaries and Wages		2,559,964	2,351,715	2,185,654	208,249	9%
Employee Benefits						
11-405-5210	FICA: Social Security	4,329	2,534	2,513	1,795	71%
11-405-5211	FICA: Medicare	36,721	31,272	30,198	5,449	17%
11-405-5220	Retirement	853,269	739,433	715,030	113,836	15%
11-405-5221	Retiree Health Care	93,295	85,601	70,308	7,694	9%
11-405-5230	Health and Medical Premiums	413,322	427,264	376,735	(13,942)	-3%
11-405-5231	Dental Insurance Premiums	12,174	14,796	11,889	(2,622)	-18%
11-405-5232	Life Insurance Premiums	936	986	922	(50)	-5%
11-405-5233	Disability Insurance Premiums	10,496	7,123	6,689	3,373	47%
11-405-5240	Unemployment Compensation	8,358	6,373	3,767	1,985	31%
11-405-5250	Workers Compensation Premium	341	332	313	9	3%
11-405-5260	Tuition Reimbursement	5,000	5,000	2,823	-	0%
11-405-5290	Other Employee Benefits	4,900	3,000	2,479	1,900	63%
Total Employee Benefits		1,443,141	1,323,714	1,223,666	119,427	9%
Supplies						
11-405-5310	General Office Supplies	3,500	3,500	424	-	0%
11-405-5311	Kitchen Supplies	1,000	1,000	254	-	0%
11-405-5312	Janitorial Supplies	4,000	4,000	3,315	-	0%
11-405-5313	Field Supplies	33,000	26,044	7,287	6,956	27%
11-405-5314	Maintenance Supplies	28,000	18,000	2,412	10,000	56%
11-405-5320	Furniture/Fixtures/Equipment	16,000	20,500	20,493	(4,500)	-22%
11-405-5321	Technology Equipment/Hardware	32,000	-	-	32,000	100%
11-405-5330	Training Supplies	7,500	7,500	2,452	-	0%
11-405-5340	Uniforms	42,000	32,000	28,679	10,000	31%
11-405-5350	Safety Supplies	10,000	10,000	1,938	-	0%
11-405-5351	Medical Supplies	-	10,000	6,724	(10,000)	-100%
11-405-5370	Vehicle Fuel	26,000	26,000	23,834	-	0%
11-405-5371	Vehicle Tires	18,000	15,850	15,840	2,150	14%
11-405-5372	Vehicle Lubricants	3,000	3,000	408	-	0%
11-405-5380	Software	27,254	20,717	20,688	6,537	32%
11-405-5390	Other Supplies	6,000	4,000	1,789	2,000	50%
Total Supplies		257,254	202,111	136,537	55,143	27%
Contractual Services						
11-405-5410	Professional Services	8,000	8,000	5,918	-	0%
11-405-5420	Attorney Fees	5,000	5,000	3,639	-	0%
11-405-5440	Employee Benefit Fund	75,546	71,257	70,714	4,289	6%
Total Contractual Services		88,546	84,257	80,271	4,289	5%
Operating Costs						
11-405-5514	Employee Training	12,500	12,500	5,121	-	0%
11-405-5515	Employee Travel	8,000	8,000	2,438	-	0%
11-405-5520	Postage	200	200	58	-	0%
11-405-5521	Telecommunications	16,435	14,674	14,115	1,761	12%
11-405-5522	Subscription and Dues	10,000	10,000	8,732	-	0%
11-405-5523	Insurance Premiums	58,857	44,509	44,508	14,348	32%
11-405-5524	Printing/Publishing/Advertising	1,000	1,000	229	-	0%
11-405-5525	Rent Payments	-	3,200	855	(3,200)	-100%
11-405-5527	Fleet Maintenance	45,000	39,000	32,470	6,000	15%
11-405-5570	Utilities: Electricity	30,000	30,000	23,055	-	0%
11-405-5571	Utilities: Natural Gas	15,000	10,000	6,692	5,000	50%
11-405-5572	Utilities: Water	8,000	6,000	5,537	2,000	33%
11-405-5580	Repairs and Maintenance	10,000	16,645	5,815	(6,645)	-40%
11-405-5590	Other Operating Costs	25,000	25,000	5,986	-	0%
Total Operating Costs		239,992	220,728	155,611	19,264	9%
Capital Purchases						
11-405-5631	Ambulance	240,000	-	-	240,000	100%
11-405-5650	Buildings and Structures	-	20,110	20,104	(20,110)	-100%
11-405-5661	Vehicles	600,000	664,688	98,832	(64,688)	-10%
11-405-5670	Machinery and Equipment	175,000	-	-	175,000	100%
Total Capital Purchases		1,015,000	684,798	118,936	330,202	48%
Total Fire Department Expenditures		\$ 5,603,897	4,867,323	3,900,675	736,574	15%

Parks & Recreation Department



Parks Division

FTE 11.7



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Parks Division

Mission:

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

Description:

The Parks Division is responsible for providing the citizens of Los Lunas and Valencia County with adequate facilities to satisfy their needs and wants in the enjoyment of their leisure hours. The Village currently maintains 18 parks encompassing 120.55 acres, and 2,600 acres of open space preserve with trails.

Priorities:

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

Goals & Objectives:

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

Performance Measures:

Description	FY 2023 Actual	FY 2024 Estimated	FY 2025 Budget
Staff with Pesticide Applicator License	0%	12.5%	37.5%
Number of new trees planted	18	20	25

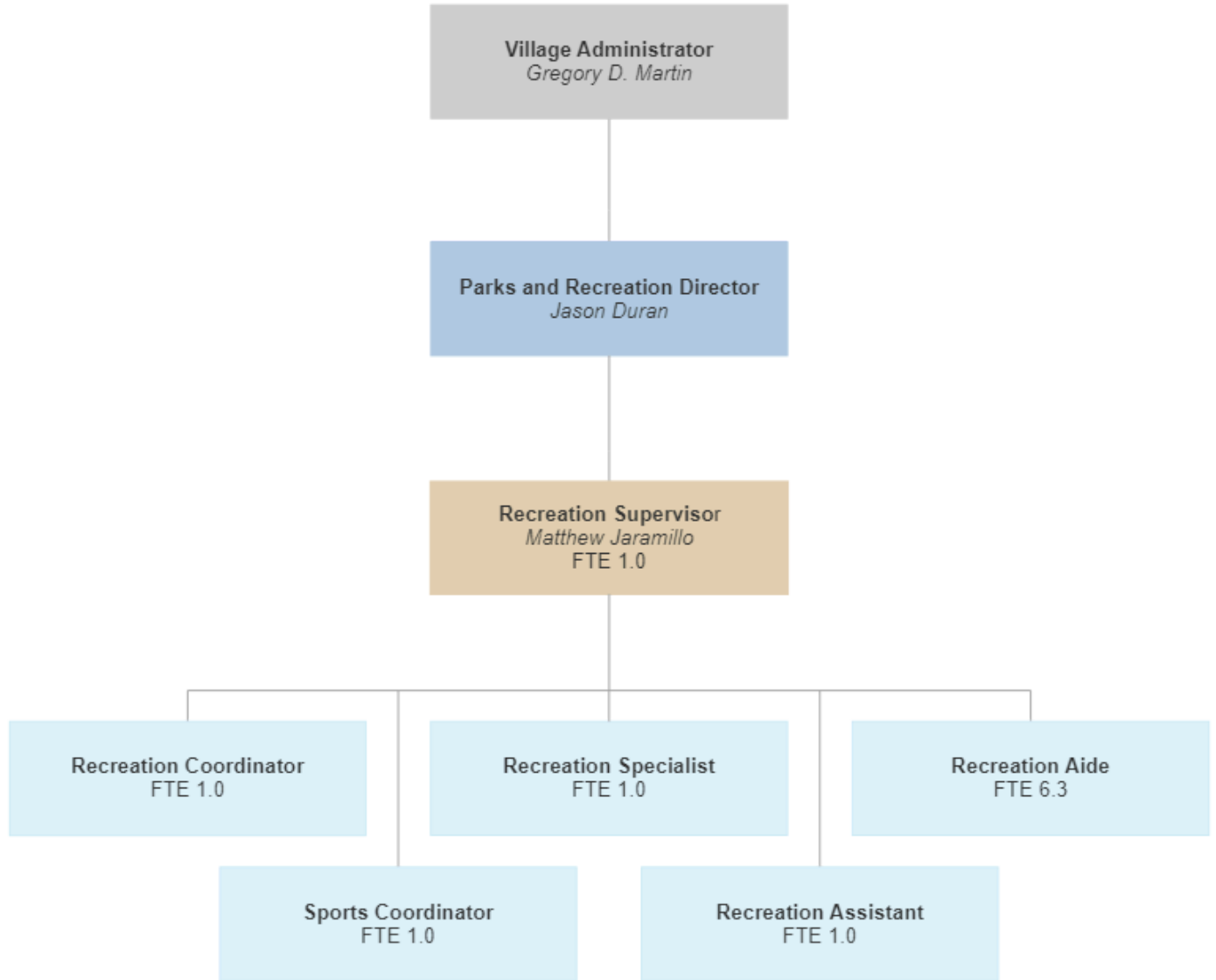
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General Fund (11)
Parks & Recreation Department
Parks Division (441)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-441-5120	Salaries: Full-Time Positions	\$ 532,917	464,253	440,679	68,664	15%
11-441-5130	Salaries: Part-Time Positions	4,418	23,451	1,355	(19,033)	-81%
11-441-5180	Salaries: Other Wages	2,600	2,530	2,528	70	3%
11-441-5190	Salaries: Overtime	40,000	35,000	30,123	5,000	14%
Total Salaries and Wages		579,935	525,234	474,685	54,701	10%
Employee Benefits						
11-441-5210	FICA: Social Security	35,794	30,238	28,428	5,556	18%
11-441-5211	FICA: Medicare	8,372	7,072	6,648	1,300	18%
11-441-5220	Retirement	118,595	103,832	92,541	14,763	14%
11-441-5221	Retiree Health Care	21,494	19,509	15,731	1,985	10%
11-441-5230	Health and Medical Premiums	125,891	134,091	80,071	(8,200)	-6%
11-441-5231	Dental Insurance Premiums	3,889	5,273	2,797	(1,384)	-26%
11-441-5232	Life Insurance Premiums	312	312	210	-	0%
11-441-5233	Disability Insurance Premiums	2,419	1,690	1,631	729	43%
11-441-5240	Unemployment Compensation	1,906	1,610	1,042	296	18%
11-441-5250	Workers Compensation Premium	120	111	97	9	8%
11-441-5290	Other Employee Benefits	1,000	240	90	760	317%
Total Employee Benefits		319,792	303,978	229,286	15,814	5%
Supplies						
11-441-5310	General Office Supplies	500	2,000	335	(1,500)	-75%
11-441-5312	Janitorial Supplies	10,000	10,000	4,835	-	0%
11-441-5313	Field Supplies	60,000	60,000	40,198	-	0%
11-441-5314	Maintenance Supplies	45,000	46,087	37,144	(1,087)	-2%
11-441-5320	Furniture/Fixtures/Equipment	145,000	29,400	21,353	115,600	393%
11-441-5321	Technology Equipment/Hardware	2,200	-	-	2,200	100%
11-441-5330	Training Supplies	500	500	-	-	0%
11-441-5340	Uniforms	10,000	8,000	4,316	2,000	25%
11-441-5350	Safety Supplies	4,000	4,000	2,078	-	0%
11-441-5351	Medical Supplies	500	500	-	-	0%
11-441-5370	Vehicle Fuel	22,000	22,000	18,045	-	0%
11-441-5371	Vehicle Tires	2,500	2,500	-	-	0%
11-441-5372	Vehicle Lubricants	2,500	2,500	677	-	0%
11-441-5380	Software	25,970	37,676	23,473	(11,706)	-31%
11-441-5390	Other Supplies	5,300	4,023	2,915	1,277	32%
Total Supplies		335,970	229,186	155,369	106,784	47%
Contractual Services						
11-441-5410	Professional Services	20,000	20,000	15,604	-	0%
11-441-5420	Attorney Fees	2,500	2,500	72	-	0%
11-441-5440	Other Services	20,000	23,517	23,363	(3,517)	-15%
Total Contractual Services		42,500	46,017	39,039	(3,517)	-8%
Operating Costs						
11-441-5514	Employee Training	5,000	2,654	1,378	2,346	88%
11-441-5515	Employee Travel	3,500	2,500	2,376	1,000	40%
11-441-5520	Postage	100	500	55	(400)	-80%
11-441-5521	Telecommunications	10,078	8,547	8,545	1,531	18%
11-441-5523	Insurance Premiums	23,530	18,092	18,091	5,438	30%
11-441-5524	Printing/Publishing/Advertising	500	1,000	-	(500)	-50%
11-441-5527	Fleet Maintenance	12,000	13,709	13,286	(1,709)	-12%
11-441-5570	Utilities: Electricity	130,000	121,000	103,846	9,000	7%
11-441-5571	Utilities: Natural Gas	13,000	11,175	11,173	1,825	16%
11-441-5572	Utilities: Water	250,000	303,986	197,996	(53,986)	-18%
11-441-5580	Repairs and Maintenance	200,000	124,477	60,272	75,523	61%
11-441-5590	Other Operating Costs	2,200	2,200	2,198	-	0%
Total Operating Costs		649,908	609,840	419,216	40,068	7%
Capital Purchases						
11-441-5601	Park Improvements	-	200,000	151,688	(200,000)	-100%
11-441-5640	Land Improvements	400,000	-	-	400,000	100%
11-441-5661	Vehicles	100,000	54,877	47,688	45,123	82%
11-441-5670	Machinery and Equipment	-	157,120	157,118	(157,120)	-100%
Total Capital Purchases		500,000	411,997	356,494	88,003	21%
Total Parks Division Expenditures		\$ 2,428,105	2,126,252	1,674,089	301,853	14%

Recreation Division

FTE 11.3



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Recreation Division

Mission:

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

Description:

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

Priorities:

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

Goals & Objectives:

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

Performance Measures:

Description	FY 2023 Actual	FY 2024 Estimated	FY 2025 Budget
Number of participants in annual King of the Hill half marathon/10K/5K run	305	439	450
Number of visitors to Daniel Fernandez Recreation Center	75,000	80,000	82,000

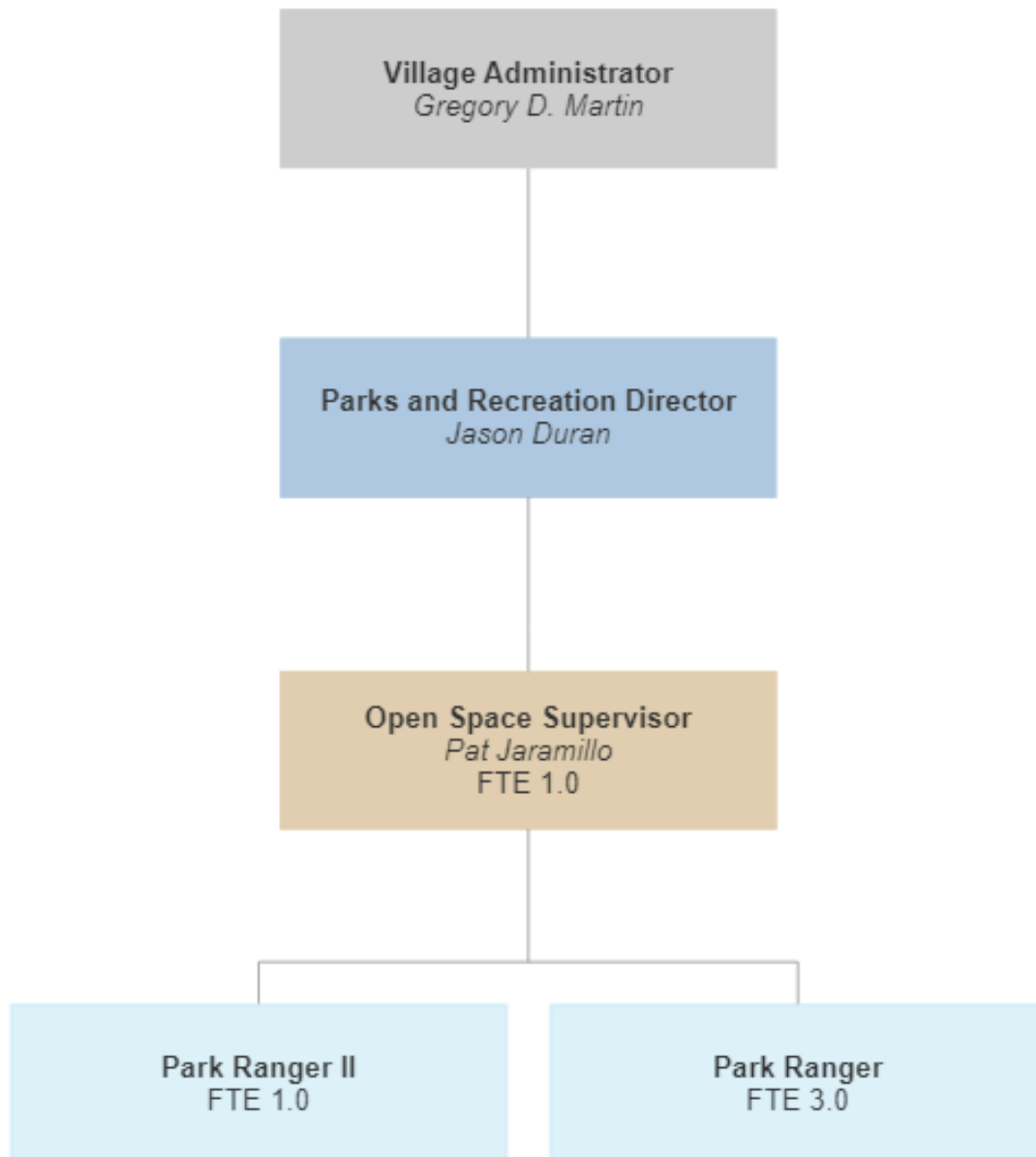
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General Fund (11)
Parks & Recreation Department
Recreation Division (442)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted	June 30, 2024	Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-442-5120	Salaries: Full-Time Positions	\$ 238,202	213,609	213,607	24,593	12%
11-442-5130	Salaries: Part-Time Positions	205,621	173,945	173,819	31,676	18%
11-442-5140	Salaries: Temporary Positions	39,200	45,139	45,137	(5,939)	-13%
11-442-5190	Salaries: Overtime	10,000	10,426	10,424	(426)	-4%
Total Salaries and Wages		493,023	443,119	442,987	49,904	11%
Employee Benefits						
11-442-5210	FICA: Social Security	30,587	27,369	27,368	3,218	12%
11-442-5211	FICA: Medicare	7,599	6,402	6,400	1,197	19%
11-442-5220	Retirement	98,031	79,639	79,638	18,392	23%
11-442-5221	Retiree Health Care	17,893	9,468	7,533	8,425	89%
11-442-5230	Health and Medical Premiums	42,974	40,122	37,905	2,852	7%
11-442-5231	Dental Insurance Premiums	1,068	1,855	1,005	(787)	-42%
11-442-5232	Life Insurance Premiums	364	338	104	26	8%
11-442-5233	Disability Insurance Premiums	2,137	686	684	1,451	212%
11-442-5240	Unemployment Compensation	1,730	1,320	1,247	410	31%
11-442-5250	Workers Compensation Premium	148	122	122	26	21%
11-442-5260	Tuition Reimbursement	6,000	6,000	5,823	-	0%
11-442-5290	Other Employee Benefits	400	240	201	160	67%
Total Employee Benefits		208,931	173,561	168,030	35,370	20%
Supplies						
11-442-5310	General Office Supplies	5,000	4,000	3,206	1,000	25%
11-442-5312	Janitorial Supplies	12,000	10,000	9,729	2,000	20%
11-442-5314	Maintenance Supplies	15,000	27,778	27,679	(12,778)	-46%
11-442-5320	Furniture/Fixtures/Equipment	20,000	168,607	167,681	(148,607)	-88%
11-442-5321	Technology Equipment/Hardware	8,500	-	-	8,500	100%
11-442-5330	Training Supplies	-	500	500	(500)	-100%
11-442-5340	Uniforms	10,000	3,525	3,524	6,475	184%
11-442-5350	Safety Supplies	1,000	1,000	-	-	0%
11-442-5351	Medical Supplies	2,000	1,000	96	1,000	100%
11-442-5360	Recreational Supplies	-	6,167	4,199	(6,167)	-100%
11-442-5370	Vehicle Fuel	4,000	3,500	2,893	500	14%
11-442-5371	Vehicle Tires	2,000	1,000	-	1,000	100%
11-442-5372	Vehicle Lubricants	1,000	1,000	45	-	0%
11-442-5380	Software	17,577	39,374	26,297	(21,797)	-55%
11-442-5390	Other Supplies	2,750	1,500	1,095	1,250	83%
Total Supplies		100,827	268,951	246,944	(168,124)	-63%
Contractual Services						
11-442-5410	Professional Services	5,000	40,036	40,035	(35,036)	-88%
11-442-5440	Other Services	124,000	86,594	85,036	37,406	43%
Total Contra Employee Benefit Fund		129,000	126,630	125,071	2,370	2%
Operating Costs						
11-442-5514	Employee Training	5,000	2,000	159	3,000	150%
11-442-5515	Employee Travel	2,000	2,000	1,087	-	0%
11-442-5521	Telecommunications	6,019	5,287	3,989	732	14%
11-442-5523	Insurance Premiums	20,875	13,708	13,621	7,167	52%
11-442-5524	Printing/Publishing/Advertising	2,500	2,500	1,687	-	0%
11-442-5527	Fleet Maintenance	5,000	1,000	495	4,000	400%
11-442-5580	Repairs and Maintenance	75,000	41,204	14,962	33,796	82%
11-442-5590	Other Operating Costs	7,600	7,659	3,606	(59)	-1%
Total Operating Costs		123,994	75,358	39,606	48,636	65%
Capital Purchases						
11-442-5661	Vehicles	120,000	120,000	-	-	0%
11-442-5670	Machinery and Equipment	-	40,000	16,195	(40,000)	-100%
Total Capital Purchases		120,000	160,000	16,195	(40,000)	-25%
Total Recreation Division Expenditures		\$ 1,175,775	1,247,619	1,038,833	(71,844)	-6%

Open Space Division

FTE 5.0



**STATE OF NEW MEXICO
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Open Space Division

Mission:

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

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 2,600 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.

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Priorities (Continued):

- 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 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.

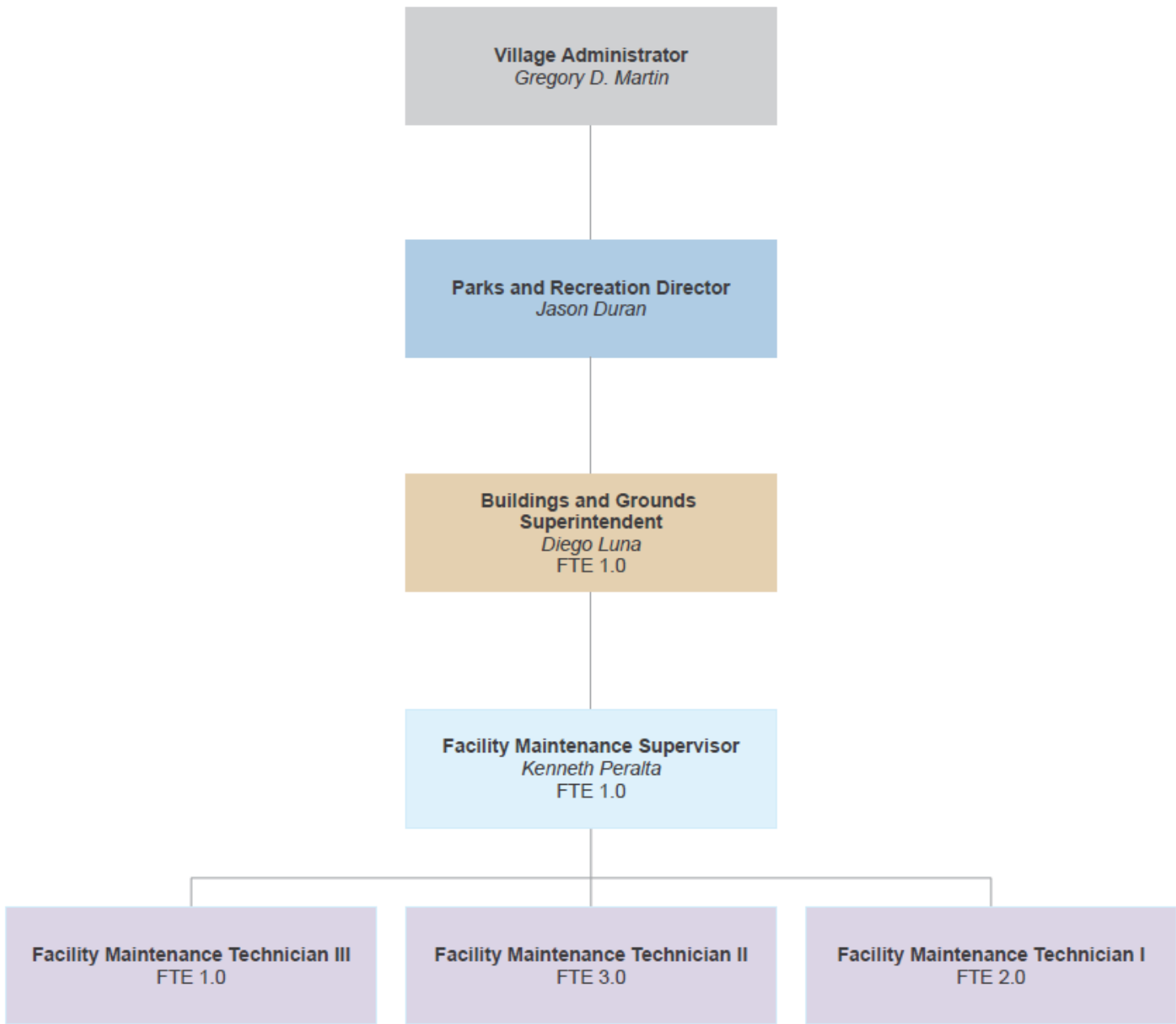
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General Fund (11)
Parks & Recreation Department
Open Space Division (443)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted	June 30, 2024	Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-443-5120	Salaries: Full-Time Positions	\$ 257,400	277,870	232,504	(20,470)	-7%
11-443-5180	Salaries: Other Wages	2,600	2,558	2,557	42	2%
11-443-5185	Salaries: On Call Wages	-	-	-	-	100%
11-443-5190	Salaries: Overtime	31,000	32,433	32,432	(1,433)	-4%
Total Salaries and Wages		291,000	312,861	267,493	(21,861)	-7%
Employee Benefits						
11-443-5210	FICA: Social Security	17,881	17,245	15,962	636	4%
11-443-5211	FICA: Medicare	4,182	4,033	3,758	149	4%
11-443-5220	Retirement	56,937	59,215	49,500	(2,278)	-4%
11-443-5221	Retiree Health Care	10,296	11,126	7,735	(830)	-7%
11-443-5230	Health and Medical Premiums	56,954	65,892	56,201	(8,938)	-14%
11-443-5231	Dental Insurance Premiums	1,356	2,070	1,396	(714)	-34%
11-443-5232	Life Insurance Premiums	130	156	111	(26)	-17%
11-443-5233	Disability Insurance Premiums	1,159	811	810	348	43%
11-443-5240	Unemployment Compensation	952	918	545	34	4%
11-443-5250	Workers Compensation Premium	56	56	43	-	0%
11-443-5260	Tuition Reimbursement	12,000	7,000	5,705	5,000	71%
11-443-5290	Other Employee Benefits	600	600	468	-	0%
Total Employee Benefits		162,503	169,122	142,234	(6,619)	-4%
Supplies						
11-443-5310	General Office Supplies	1,000	1,000	784	-	0%
11-443-5311	Kitchen Supplies	250	1,000	40	(750)	-75%
11-443-5312	Janitorial Supplies	500	4,000	-	(3,500)	-88%
11-443-5313	Field Supplies	6,500	6,500	1,878	-	0%
11-443-5314	Maintenance Supplies	9,000	9,000	3,869	-	0%
11-443-5320	Furniture/Fixtures/Equipment	36,000	58,559	58,153	(22,559)	-39%
11-443-5321	Technology Equipment/Hardware	10,000	-	-	10,000	100%
11-443-5330	Training Supplies	500	2,881	-	(2,381)	-83%
11-443-5340	Uniforms	10,000	15,475	6,573	(5,475)	-35%
11-443-5350	Safety Supplies	22,000	7,000	5,165	15,000	214%
11-443-5351	Medical Supplies	500	1,000	13	(500)	-50%
11-443-5370	Vehicle Fuel	15,000	10,000	8,939	5,000	50%
11-443-5371	Vehicle Tires	2,500	2,500	1,348	-	0%
11-443-5372	Vehicle Lubricants	1,000	1,000	229	-	0%
11-443-5380	Software	20,152	33,126	19,344	(12,974)	-39%
11-443-5390	Other Supplies	2,500	13,729	13,728	(11,229)	-82%
Total Supplies		137,402	166,770	120,063	(29,368)	-18%
Contractual Services						
11-443-5410	Professional Services	40,000	61	60	39,939	65474%
11-443-5440	Other Services	2,000	2,220	884	(220)	-10%
Total Contractual Services		42,000	2,281	944	39,719	1741%
Operating Costs Employee Benefit Fund						
11-443-5514	Employee Training	7,000	5,000	2,295	2,000	40%
11-443-5515	Employee Travel	4,000	5,271	5,270	(1,271)	-24%
11-443-5521	Telecommunications	5,184	4,173	3,639	1,011	24%
11-443-5523	Insurance Premiums	11,347	9,354	9,352	1,993	21%
11-443-5524	Printing/Publishing/Advertising	1,000	1,000	100	-	0%
11-443-5527	Fleet Maintenance	10,000	10,000	6,943	-	0%
11-443-5580	Repairs and Maintenance	15,000	15,000	10,054	-	0%
11-443-5590	Other Operating Costs	1,500	20,578	19,607	(19,078)	-93%
Total Operating Costs		55,031	70,376	57,260	(15,345)	-22%
Capital Purchases						
11-443-5661	Vehicles	15,000	74,314	73,520	(59,314)	-80%
11-443-5670	Machinery and Equipment	52,000	-	-	52,000	100%
Total Capital Purchases		67,000	74,314	73,520	(7,314)	-10%
Total Open Space Division Expenditures		\$ 754,936	795,724	661,514	(40,788)	-5%

Facility Maintenance Division

FTE 8.0



**STATE OF NEW MEXICO
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Facility Maintenance Division

Mission:

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

Description:

The Facility Maintenance Division is responsible for providing the citizens of Los Lunas and Valencia County with adequate facilities. Among other responsibilities, 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.

Performance Measures:

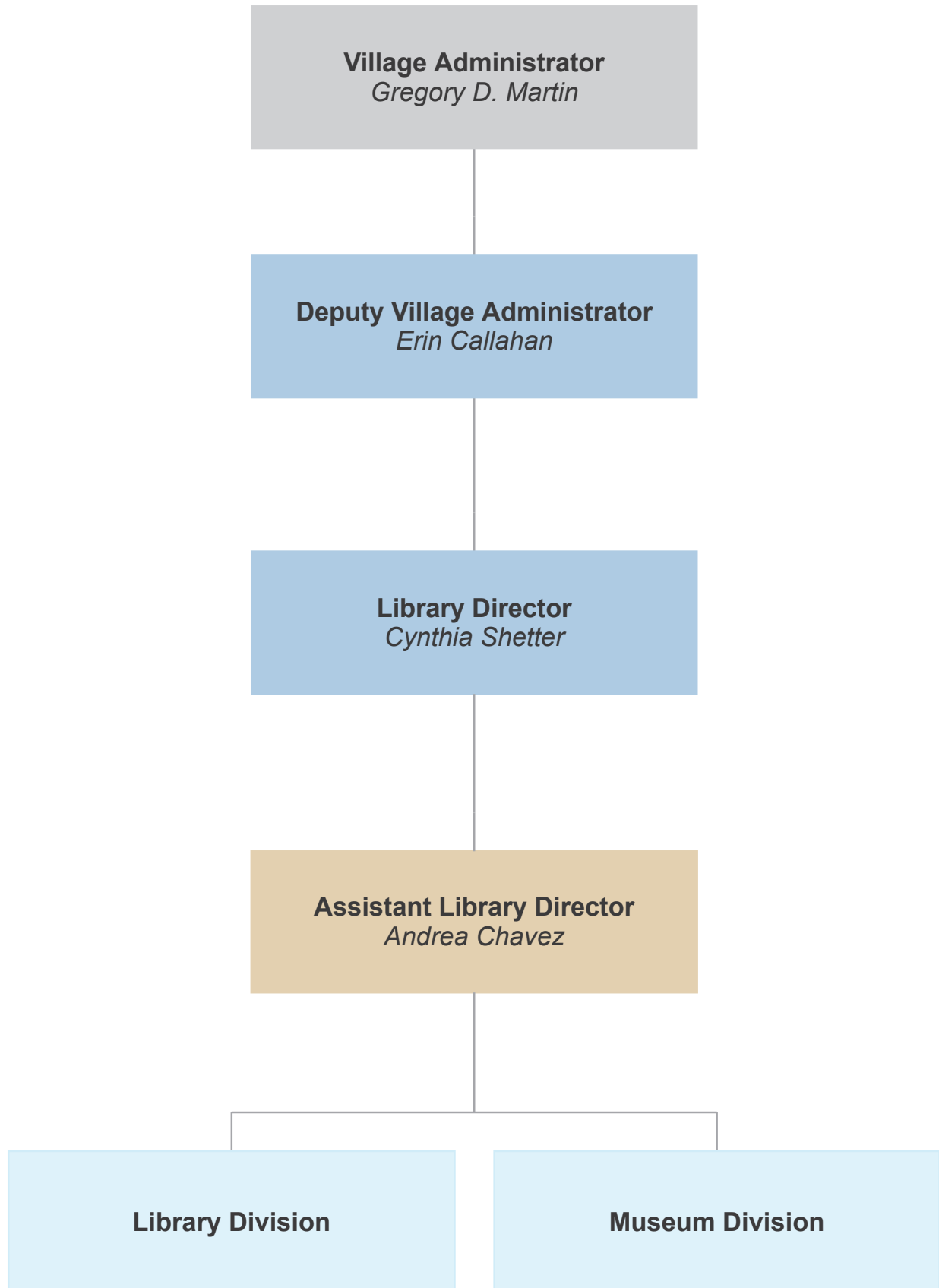
Description	FY 2023 Actual	FY 2024 Estimated	FY 2025 Budget
Repair/Maintenance work orders completed	600	720	900
Staff with Vector Control License (mosquito)	14%	28%	42%

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

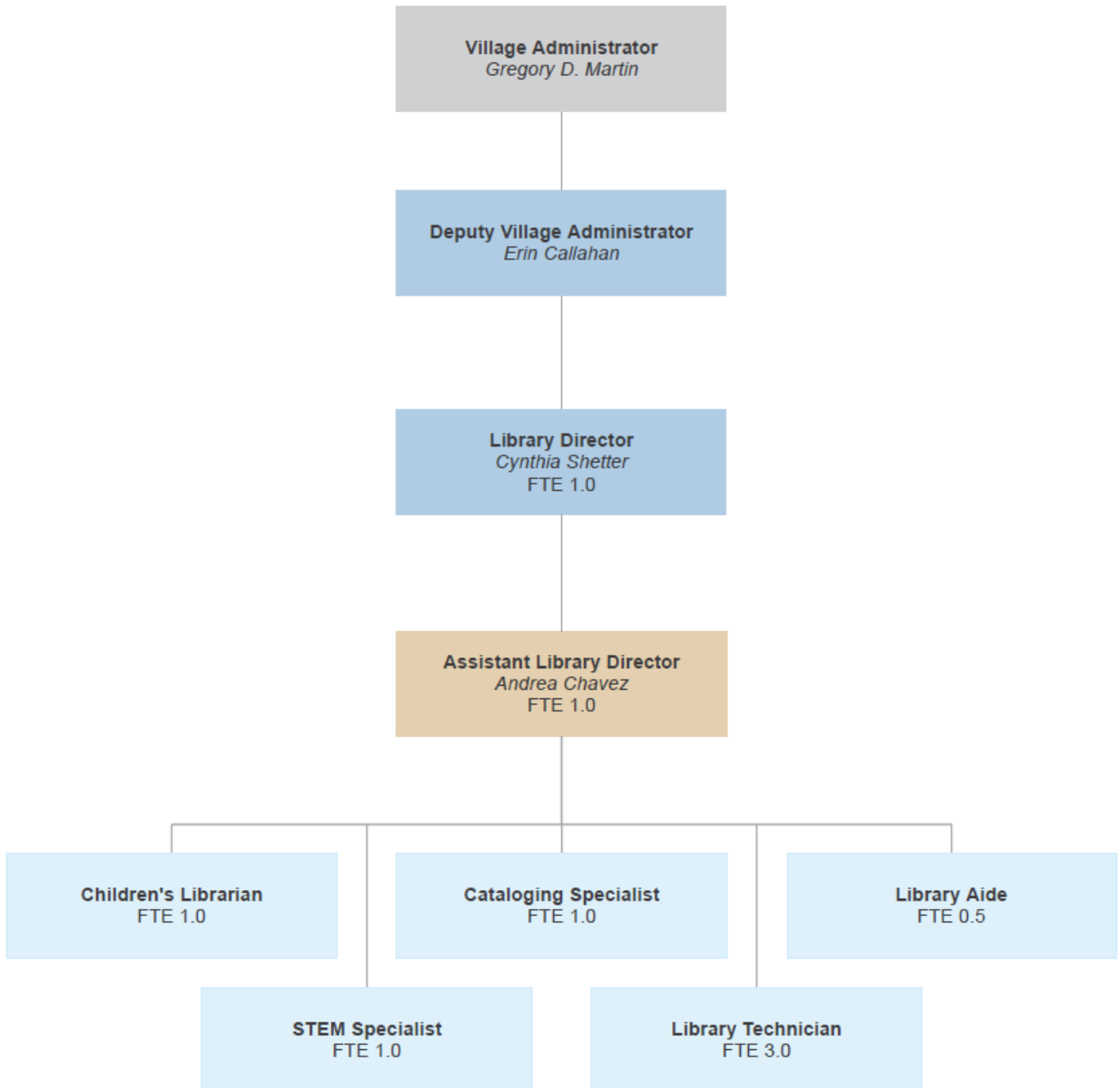
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted	June 30, 2024	Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-444-5120	Salaries: Full-Time Positions	\$ 373,319	346,230	292,847	27,089	8%
11-444-5180	Salaries: Other Wages	-	-	-	-	100%
11-444-5185	Salaries: On Call Wages	-	-	-	-	100%
11-444-5190	Salaries: Overtime	15,000	15,000	7,249	-	0%
Total Salaries and Wages		388,319	361,230	300,096	27,089	7%
Employee Benefits						
11-444-5210	FICA: Social Security	24,076	21,467	20,294	2,609	12%
11-444-5211	FICA: Medicare	5,631	5,021	4,746	610	12%
11-444-5220	Retirement	82,579	73,713	65,308	8,866	12%
11-444-5221	Retiree Health Care	14,933	13,850	10,544	1,083	8%
11-444-5230	Health and Medical Premiums	79,735	108,925	60,089	(29,190)	-27%
11-444-5231	Dental Insurance Premiums	2,283	3,994	1,882	(1,711)	-43%
11-444-5232	Life Insurance Premiums	208	208	175	-	0%
11-444-5233	Disability Insurance Premiums	1,680	916	915	764	83%
11-444-5240	Unemployment Compensation	1,282	1,143	863	139	12%
11-444-5250	Workers Compensation Premium	83	74	64	9	12%
11-444-5290	Other Employee Benefits	700	53	52	647	1221%
Total Employee Benefits		213,190	229,364	164,932	(16,174)	-7%
Supplies						
11-444-5310	General Office Supplies	500	1,000	662	(500)	-50%
11-444-5312	Janitorial Supplies	2,000	2,838	2,836	(838)	-30%
11-444-5313	Field Supplies	20,000	16,000	8,498	4,000	25%
11-444-5314	Maintenance Supplies	55,000	32,067	24,338	22,933	72%
11-444-5320	Furniture/Fixtures/Equipment	15,000	7,295	4,980	7,705	106%
11-444-5321	Technology Equipment/Hardware	2,200	-	-	2,200	100%
11-444-5330	Training Supplies	-	500	-	(500)	-100%
11-444-5340	Uniforms	6,000	6,000	5,030	-	0%
11-444-5350	Safety Supplies	4,000	4,000	2,242	-	0%
11-444-5370	Vehicle Fuel	13,000	11,000	9,413	2,000	18%
11-444-5371	Vehicle Tires	2,000	2,000	-	-	0%
11-444-5372	Vehicle Lubricants	1,000	1,000	204	-	0%
11-444-5380	Software	20,935	34,328	20,217	(13,393)	-39%
11-444-5390	Other Supplies	1,750	1,500	95	250	17%
Total Supplies		143,385	119,528	78,515	23,857	20%
Contractual Services						
11-444-5410	Professional Services	-	83,584	60	(83,584)	-100%
11-444-5440	Other Services	51,200	24,173	11,905	27,027	112%
Total Contractual Services		51,200	107,757	11,965	(56,557)	-52%
Operating Costs						
11-444-5514	Employee Training	5,000	2,257	2,255	2,743	122%
11-444-5515	Employee Benefit Fund	3,000	1,500	-	1,500	100%
11-444-5521	Telecommunications	9,462	5,377	2,816	4,085	76%
11-444-5523	Insurance Premiums	13,825	11,060	11,059	2,765	25%
11-444-5524	Printing/Publishing/Advertising	500	500	-	-	0%
11-444-5527	Fleet Maintenance	5,000	2,369	2,324	2,631	111%
11-444-5571	Utilities: Natural Gas	-	113	111	(113)	-100%
11-444-5580	Repairs and Maintenance	60,000	57,651	32,832	2,349	4%
11-444-5590	Other Operating Costs	1,000	1,200	708	(200)	-17%
Total Operating Costs		97,787	82,027	52,105	15,760	19%
Capital Purchases						
11-444-5661	Vehicles	150,000	-	-	150,000	100%
11-444-5670	Machinery and Equipment	-	6,387	-	(6,387)	-100%
Total Capital Purchases		150,000	6,387	-	143,613	2249%
Total Facility Maintenance Division Expenditures		\$ 1,043,881	906,293	607,613	137,588	15%

Library Department



Library Division

FTE 8.5



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

Mission:

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

Description:

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

Priorities:

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

Goals & Objectives:

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

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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	FY2023 Actual	FY2024 Actual	FY2025 Estimate
Library Visitors	41,659	51,110	50,000
Checkouts [includes electronic checkouts]	268,923	279,859	270,000
Computer Usage [number of one-hour sessions]	4,483	5,672	5,000
Wi-Fi Users	212,458	216,458	215,000
Library Programs	291	271	275
Library Program attendance	7,169	7,144	7,200

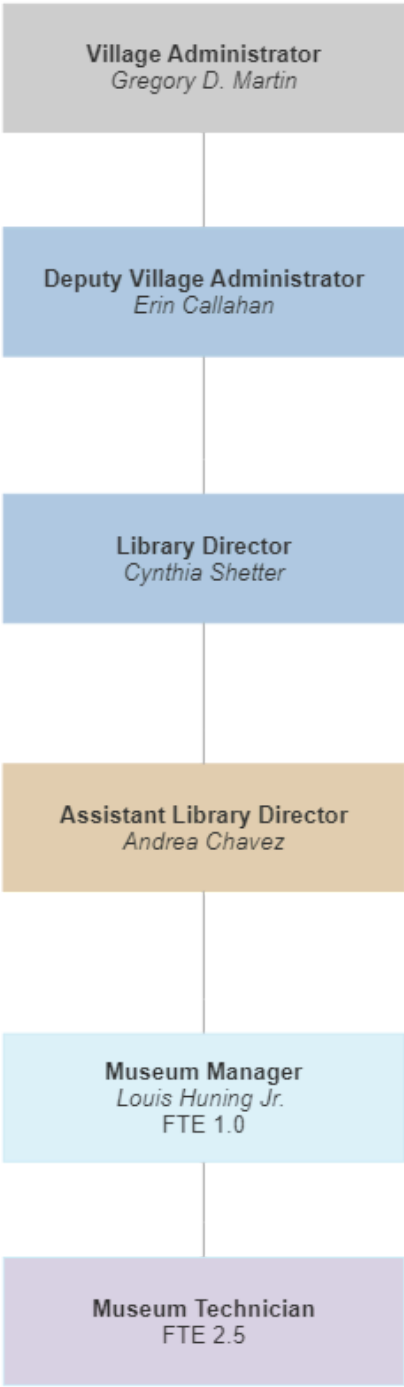
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**General Fund (11)
Library Department
Library Divison (408)**

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-408-5120	Salaries: Full-Time Positions	\$ 459,592	420,694	420,692	38,898	9%
11-408-5130	Salaries: Part-Time Positions	15,567	6,980	6,978	8,587	123%
11-408-5180	Salaries: Other Wages	-	1,000	-	(1,000)	-100%
Total Salaries and Wages		475,159	428,674	427,670	46,485	11%
Employee Benefits						
11-408-5210	FICA: Social Security	29,355	25,381	25,379	3,974	16%
11-408-5211	FICA: Medicare	6,866	5,938	5,936	928	16%
11-408-5220	Retirement	105,129	89,404	89,403	15,725	18%
11-408-5221	Retiree Health Care	18,939	15,980	15,232	2,959	19%
11-408-5230	Health and Medical Premiums	105,033	81,292	79,560	23,741	29%
11-408-5231	Dental Insurance Premiums	2,568	2,280	1,671	288	13%
11-408-5232	Life Insurance Premiums	234	208	201	26	13%
11-408-5233	Disability Insurance Premiums	2,131	1,530	1,417	601	39%
11-408-5240	Unemployment Compensation	1,563	1,319	862	244	18%
11-408-5250	Workers Compensation Premium	83	80	78	3	4%
11-408-5290	Other Employee Benefits	2,700	1,375	1,373	1,325	96%
Total Employee Benefits		274,601	224,787	221,112	49,814	22%
Supplies						
11-408-5310	General Office Supplies	5,000	10,000	6,821	(5,000)	-50%
11-408-5311	Kitchen Supplies	500	1,000	910	(500)	-50%
11-408-5312	Janitorial Supplies	1,500	1,506	1,462	(6)	0%
11-408-5314	Maintenance Supplies	5,000	10,000	2,001	(5,000)	-50%
11-408-5320	Furniture/Fixtures/Equipment	10,000	49,800	41,220	(39,800)	-80%
11-408-5321	Technology Equipment/Hardware	18,200	-	-	18,200	100%
11-408-5330	Training Supplies	1,000	1,000	-	-	0%
11-408-5340	Uniforms	2,000	2,000	1,988	-	0%
11-408-5350	Safety Supplies	1,000	2,000	322	(1,000)	-50%
11-408-5360	Recreational Supplies	16,500	28,840	27,968	(12,340)	-43%
11-408-5370	Vehicle Fuel	800	800	279	-	0%
11-408-5371	Vehicle Tires	500	1,000	-	(500)	-50%
11-408-5372	Vehicle Lubricants	250	500	-	(250)	-50%
11-408-5380	Software	32,629	54,467	21,560	(21,838)	-40%
11-408-5390	Other Supplies	80,300	65,558	62,337	14,742	22%
Total Supplies		175,179	228,471	166,868	(53,292)	-23%
Contractual Services						
11-408-5410	Professional Services	50,000	472,091	35,817	(422,091)	-89%
11-408-5420	Attorney Fees	2,000	2,000	761	-	0%
11-408-5440	Other Services	30,700	26,700	14,036	4,000	15%
Total Contractual Services		82,700	500,791	50,614	(418,091)	-83%
Operating Costs						
11-408-5514	Employee Training	9,045	5,545	2,543	3,500	63%
11-408-5515	Employee Travel	15,712	4,949	2,985	10,763	217%
11-408-5520	Postage	1,000	2,000	55	(1,000)	-50%
11-408-5521	Telecommunications	14,121	14,344	11,307	(223)	-2%
11-408-5522	Subscriptions and Dues	4,550	4,550	3,658	-	0%
11-408-5523	Insurance Premiums	12,672	9,855	9,854	2,817	29%
11-408-5524	Printing/Publishing/Advertising	7,000	5,000	2,921	2,000	40%
11-408-5525	Rent Payments	1,400	2,589	299	(1,189)	-46%
11-408-5527	Fleet Maintenance	1,000	1,000	237	-	0%
11-408-5570	Materials Allowance	14,400	13,051	12,194	1,349	10%
11-408-5571	Utilities: Natural Gas	2,000	2,250	719	(250)	-11%
11-408-5572	Utilities: Water	3,000	2,995	2,994	5	0%
11-408-5580	Repairs and Maintenance	10,000	9,034	8,605	966	11%
11-408-5590	Other Operating Costs	16,500	6,400	4,435	10,100	158%
Total Operating Costs		112,400	83,562	62,806	28,838	35%
Capital Purchases						
11-408-5603	Vehicles	43,000	-	-	43,000	100%
11-408-5650	Buildings and Structures	-	197,436	168,820	(197,436)	-100%
11-408-5670	Machinery and Equipment	-	15,088	15,087	(15,088)	-100%
Total Capital Purchases		43,000	212,524	183,907	(169,524)	-80%
Total Library Division Expenditures		\$ 1,163,039	1,678,809	1,112,977	(515,770)	-31%

Museum Division

FTE 3.5



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Museum Division

Mission:

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

Description:

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

Priorities:

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

Goals & Objectives:

- Ready Access to Research Materials Ensure the residents of Los Lunas and the surrounding communities have free and ready access to historical and genealogical resources in the museum and through remote access from their homes.
 - 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.
 - 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.
 - Provide an educational conduit by exhibiting selected histories, arts, traveling displays and sponsoring guest speakers.

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Performance Measures:

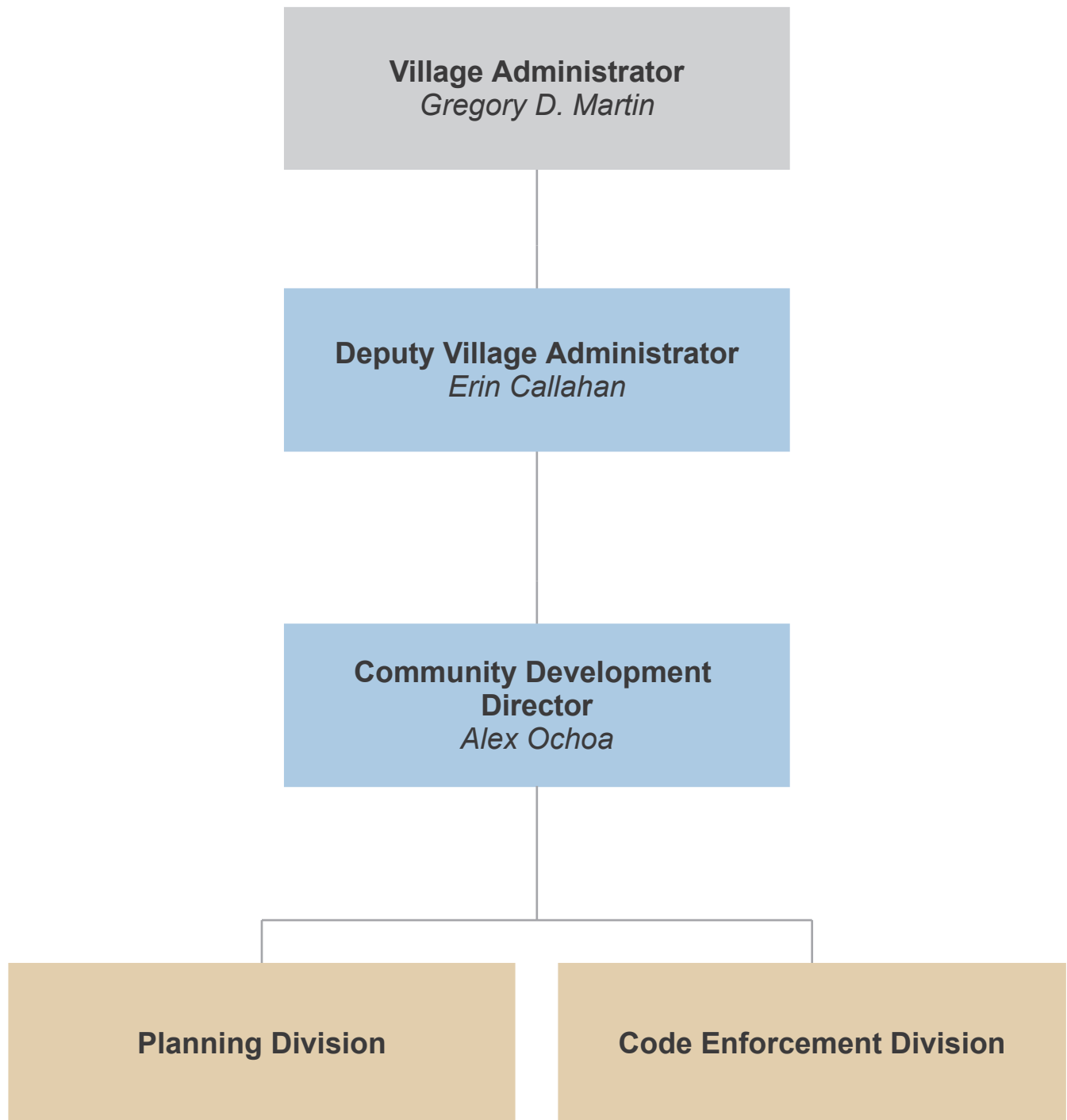
Description	FY2023 Actual	FY2024 Actual	FY2025 Estimate
Museum Visitors	1,706	1,141	1,400
Museum Programs	8	7	8
Program attendance	121	145	150
Exhibits	7	7	7

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

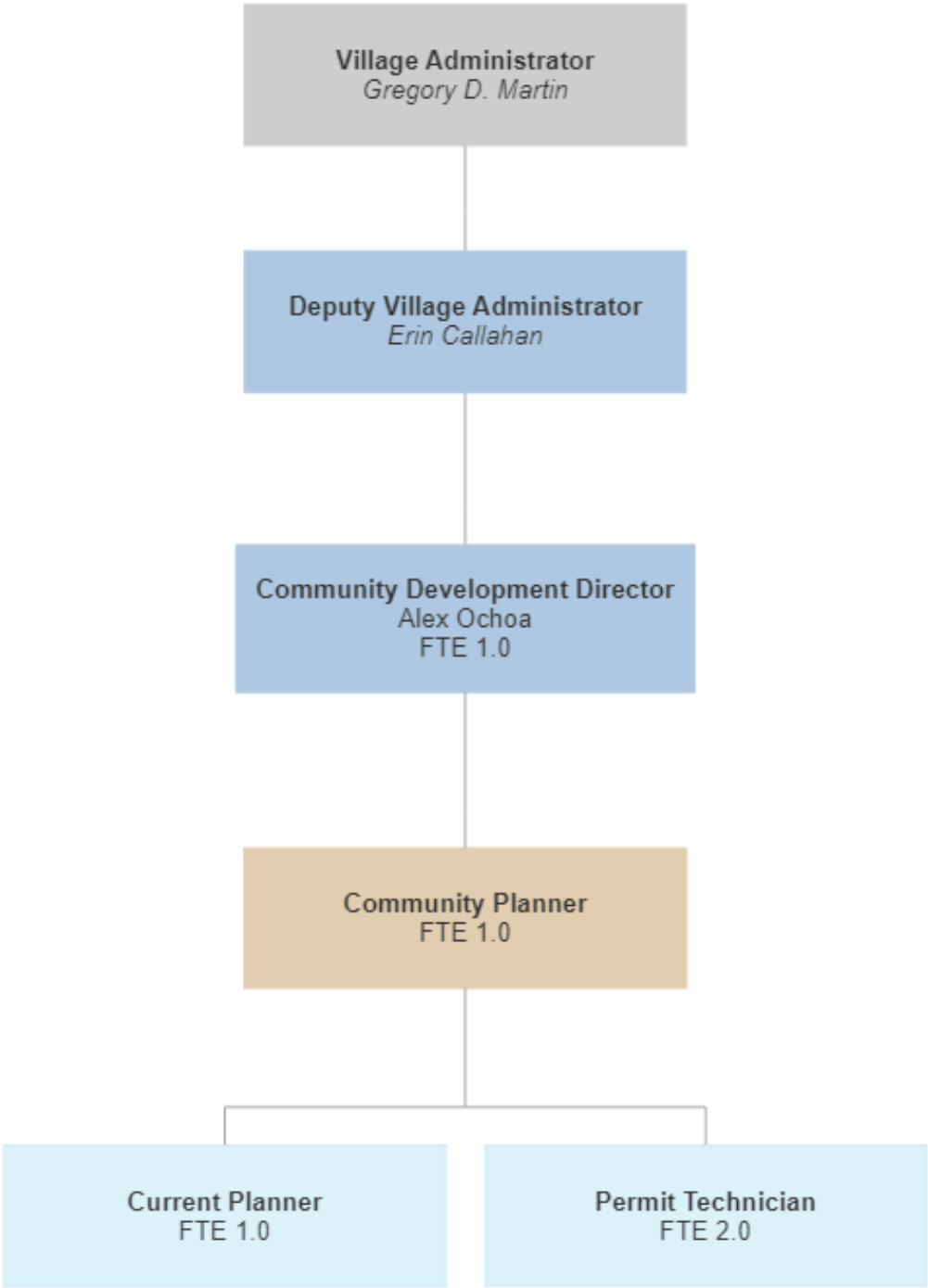
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-409-5120	Salaries: Full-Time Positions	\$ 138,362	126,919	126,871	11,443	9%
11-409-5130	Salaries: Part-Time Positions	19,656	6,734	6,733	12,922	192%
Total Salaries and Wages		158,018	133,653	133,604	24,365	18%
Employee Benefits						
11-409-5210	FICA: Social Security	9,797	8,287	8,182	1,510	18%
11-409-5211	FICA: Medicare	2,292	1,938	1,914	354	18%
11-409-5220	Retirement	34,954	28,455	18,447	6,499	23%
11-409-5221	Retiree Health Care	6,321	4,701	4,463	1,620	34%
11-409-5230	Health and Medical Premiums	14,793	26,509	17,212	(11,716)	-44%
11-409-5231	Dental Insurance Premiums	215	1,346	353	(1,131)	-84%
11-409-5232	Life Insurance Premiums	104	104	56	-	0%
11-409-5233	Disability Insurance Premiums	712	429	428	283	66%
11-409-5240	Unemployment Compensation	522	442	323	80	18%
11-409-5250	Workers Compensation Premium	37	37	30	-	0%
11-409-5260	Tuition Reimbursement	6,500	7,109	7,108	(609)	-9%
11-409-5290	Other Employee Benefits	600	270	268	330	122%
Total Employee Benefits		76,847	79,627	58,784	(2,780)	-3%
Supplies						
11-409-5310	General Office Supplies	5,000	10,000	2,865	(5,000)	-50%
11-409-5311	Kitchen Supplies	500	1,000	436	(500)	-50%
11-409-5312	Janitorial Supplies	1,000	1,000	579	-	0%
11-409-5314	Maintenance Supplies	5,000	5,000	581	-	0%
11-409-5320	Furniture/Fixtures/Equipment	10,000	18,987	13,963	(8,987)	-47%
11-409-5321	Technology Equipment/Hardware	8,500	-	-	8,500	100%
11-409-5330	Training Supplies	-	1,000	-	(1,000)	-100%
11-409-5340	Uniforms	1,000	1,000	1,000	-	0%
11-409-5350	Safety Supplies	1,000	1,000	225	-	0%
11-409-5360	Recreational Supplies	2,400	2,400	493	-	0%
11-409-5370	Vehicle Fuel	2,000	2,000	-	-	0%
11-409-5371	Vehicle Tires	250	800	-	(550)	-69%
11-409-5372	Vehicle Lubricants	500	500	-	-	0%
11-409-5380	Software	7,643	7,621	4,949	22	0%
11-409-5390	Other Supplies	4,800	2,400	1,889	2,400	100%
Total Supplies		49,593	54,708	26,980	(5,115)	-9%
Contractual Services						
11-409-5410	Professional Services	10,000	19,620	85	(9,620)	-49%
11-409-5420	Attorney Fees	2,000	2,000	-	-	0%
11-409-5440	Other Services	17,200	13,200	8,862	4,000	30%
Total Contractual Services		29,200	34,820	8,947	(5,620)	-16%
Operating Costs						
11-409-5514	Employee Training	3,150	3,706	1,175	(556)	-15%
11-409-5515	Employee Travel	7,700	3,638	1,522	4,062	112%
11-409-5520	Postage	2,000	2,000	55	-	0%
11-409-5521	Telecommunications	1,488	2,700	973	(1,212)	-45%
11-409-5522	Subscriptions and Dues	2,040	2,040	1,697	-	0%
11-409-5523	Insurance Premiums	5,166	4,591	4,306	575	13%
11-409-5524	Printing/Publishing/Advertising	11,000	13,562	10,321	(2,562)	-19%
11-409-5525	Rent Payments	11,500	11,500	9,354	-	0%
11-409-5527	Fleet Maintenance	500	2,000	80	(1,500)	-75%
11-409-5570	Utilities: Electricity	2,000	2,000	-	-	0%
11-409-5571	Utilities: Natural Gas	1,000	2,000	737	(1,000)	-50%
11-409-5572	Utilities: Water	2,100	2,100	1,874	-	0%
11-409-5580	Repairs and Maintenance	10,000	10,000	4,122	-	0%
11-409-5590	Other Operating Costs	4,000	4,000	3,555	-	0%
Total Operating Costs		63,644	65,837	39,771	(2,193)	-3%
Capital Purchases						
11-409-5603	Vehicles	-	65,000	59,276	(65,000)	-100%
11-409-5650	Buildings and Structures	62,985	-	-	62,985	100%
11-409-5670	Machinery and Equipment	-	8,831	8,829	(8,831)	-100%
Total Capital Purchases		62,985	73,831	68,105	(10,846)	-15%
Total Museum Division Expenditures		\$ 440,287	442,476	336,191	(2,189)	0%

Community Development Department



Planning Division

FTE 5.0



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Planning Division

Mission:

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

Description:

The Planning Division is primarily responsible for maintaining and updating the Village's Comprehensive Plan and Municipal Code to reflect changing demographics, growth patterns, economic development, annexation, and policy direction. The Division additionally maintains other policy documents, monitors implementation of planning recommendations, reviews zoning and subdivision applications for compliance, 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.

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-451-5110	Salaries: P&Z Commissioners	\$ 3,000	2,880	1,740	120	4%
11-451-5120	Salaries: Full-Time Positions	326,332	311,950	279,533	14,382	5%
11-451-5140	Salaries: Temporary Positions	20,800	13,321	11,586	7,479	56%
Total Salaries and Wages		350,132	328,151	292,859	21,981	7%
Employee Benefits						
11-451-5210	FICA: Social Security	21,523	20,139	17,265	1,384	7%
11-451-5211	FICA: Medicare	5,034	4,710	4,038	324	7%
11-451-5220	Retirement	76,786	67,477	59,389	9,309	14%
11-451-5221	Retiree Health Care	13,886	12,678	10,381	1,208	10%
11-451-5230	Health and Medical Premiums	55,401	61,374	50,941	(5,973)	-10%
11-451-5231	Dental Insurance Premiums	1,571	1,532	1,510	39	3%
11-451-5232	Life Insurance Premiums	156	156	113	-	0%
11-451-5233	Disability Insurance Premiums	1,563	925	924	638	69%
11-451-5240	Unemployment Compensation	1,146	1,063	544	83	8%
11-451-5250	Workers Compensation Premium	56	65	51	(9)	-14%
11-451-5260	Tuition Reimbursement	11,500	7,198	7,196	4,302	60%
11-451-5290	Other Employee Benefits	600	545	543	55	10%
Total Employee Benefits		189,222	177,862	152,895	11,360	6%
Supplies						
11-451-5310	General Office Supplies	6,000	8,402	8,116	(2,402)	-29%
11-451-5312	Janitorial Supplies	200	200	195	-	0%
11-451-5314	Maintenance Supplies	200	242	123	(42)	-17%
11-451-5320	Furniture/Fixtures/Equipment	2,000	11,263	11,262	(9,263)	-82%
11-451-5321	Technology Equipment/Hardware	9,500	-	-	9,500	100%
11-451-5340	Uniforms	1,250	1,021	1,021	229	22%
11-451-5350	Safety Supplies	50	50	48	-	0%
11-451-5370	Vehicle Fuel	1,000	2,000	877	(1,000)	-50%
11-451-5372	Vehicle Lubricants	100	80	-	20	25%
11-451-5380	Software	39,468	42,678	34,675	(3,210)	-8%
11-451-5390	Other Supplies	1,500	1,100	112	400	36%
Total Supplies		61,268	67,036	56,429	(5,768)	-9%
Contractual Services						
11-451-5410	Professional Services	125,000	146,869	134,414	(21,869)	-15%
11-451-5420	Attorney Fees	20,000	22,748	22,747	(2,748)	-12%
11-451-5440	Other Services	6,453	3,493	2,213	2,960	85%
Total Contractual Services		151,453	173,110	159,374	(21,657)	-13%
Operating Costs						
11-451-5514	Employee Benefit Fund	3,500	4,000	2,496	(500)	-13%
11-451-5515	Employee Travel	8,500	8,883	8,881	(383)	-4%
11-451-5520	Postage	1,000	1,396	(355)	(396)	-28%
11-451-5521	Telecommunications	4,271	4,204	2,446	67	2%
11-451-5522	Subscription and Dues	2,500	2,500	2,303	-	0%
11-451-5523	Insurance Premiums	8,100	6,868	6,682	1,232	18%
11-451-5524	Printing/Publishing/Advertising	8,000	8,922	6,916	(922)	-10%
11-451-5527	Fleet Maintenance	200	200	15	-	0%
11-451-5570	Utilities: Electricity	1,200	1,486	1,147	(286)	-19%
11-451-5571	Utilities: Natural Gas	200	141	140	59	42%
11-451-5572	Utilities: Water	762	476	-	286	60%
11-451-5580	Repairs and Maintenance	2,500	2,250	803	250	11%
11-451-5590	Other Operating Costs	4,600	5,430	5,429	(830)	-15%
Total Operating Costs		45,333	46,756	36,903	(1,423)	-3%
Total Planning Division Expenditures		\$ 797,408	792,915	698,460	4,493	1%

Code Enforcement Division

FTE 5.0



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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:

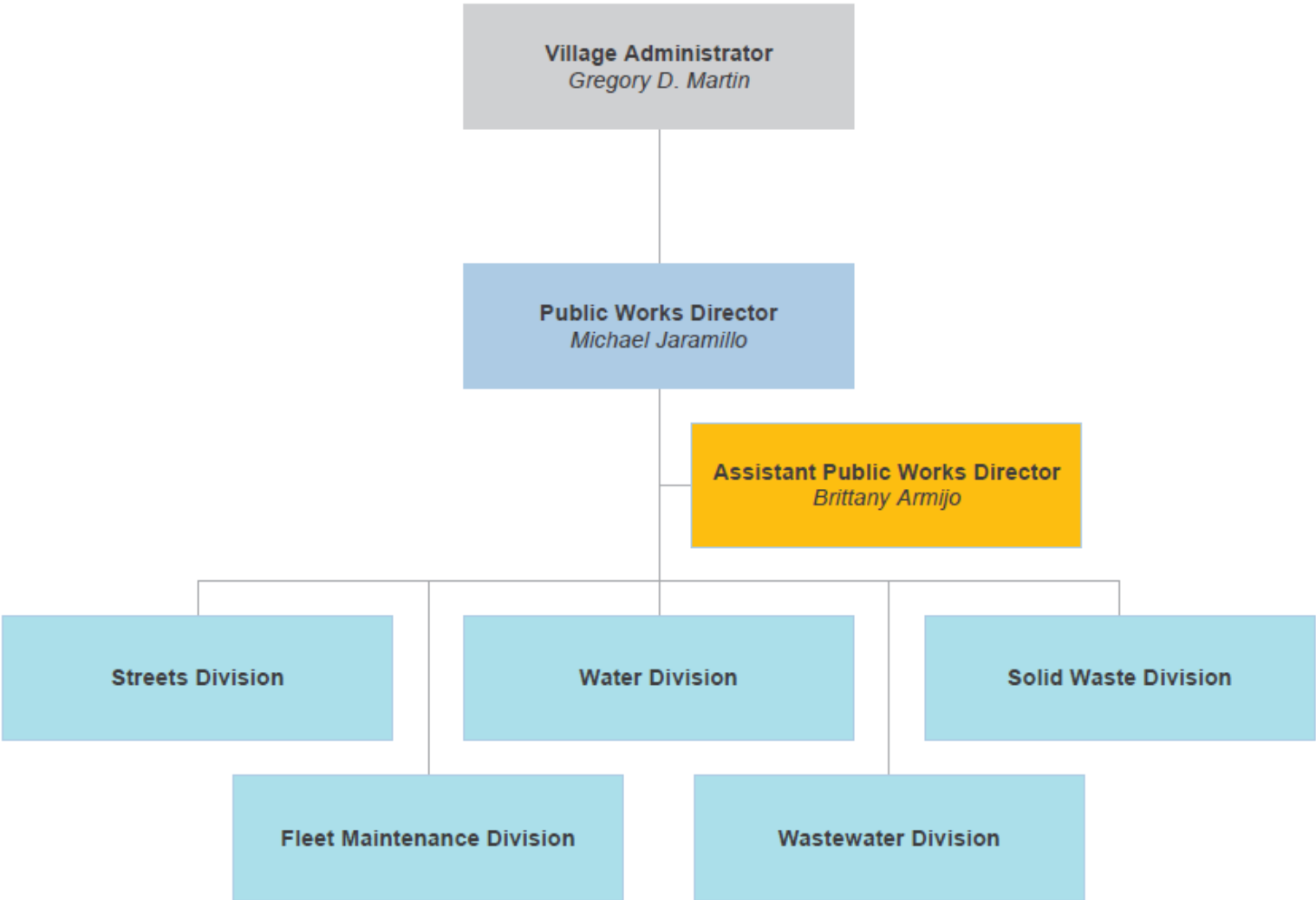
- Enforce the Municipal Code regulations to reflect the vision set forth by the Village Council.
- Review and update nuisance and animal control regulations in order to respond to modern challenges and provide the safest environment for Village residents, including pets and livestock.

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

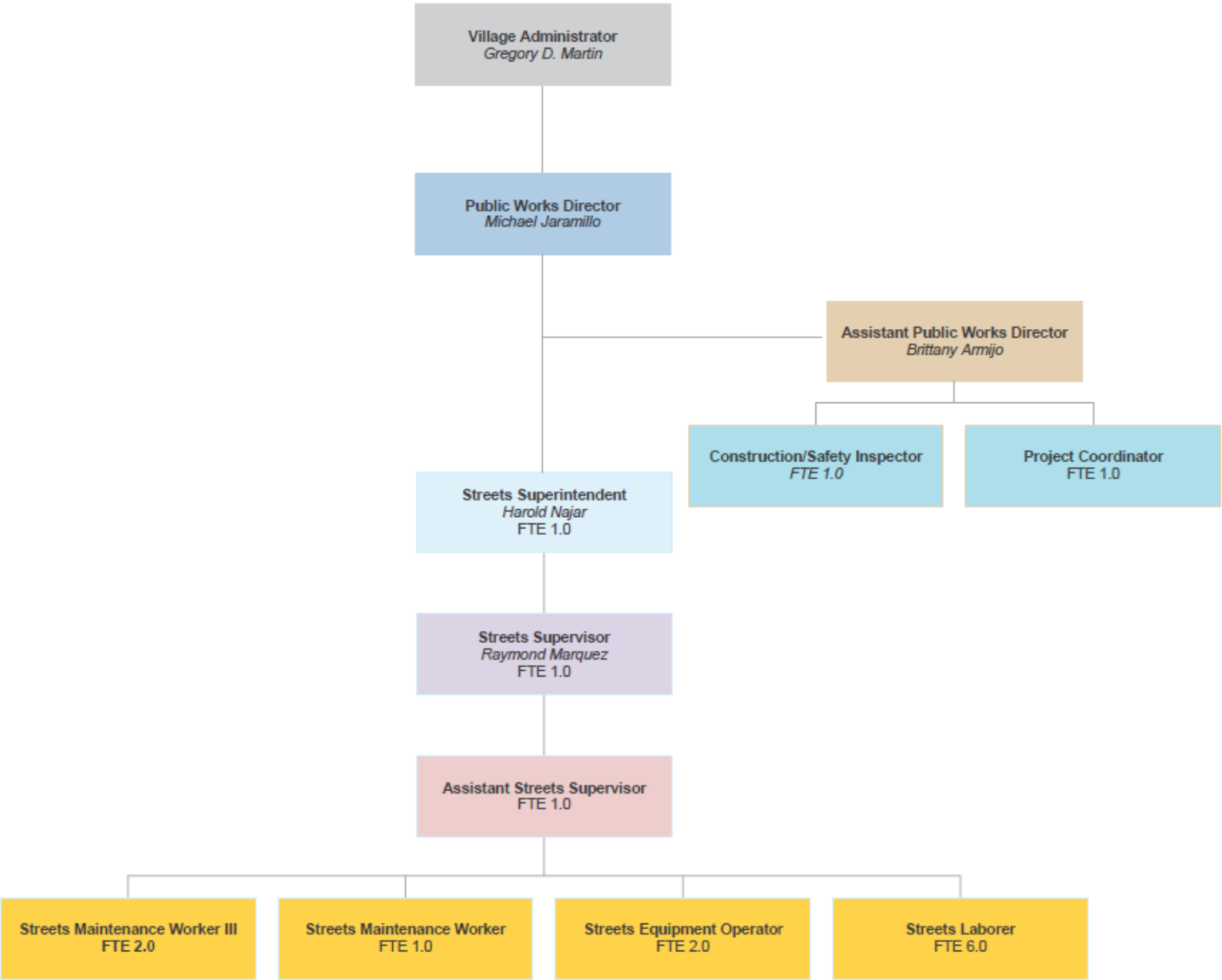
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted	June 30, 2024	Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-453-5120	Salaries: Full-Time Positions	\$ 238,264	224,450	208,550	13,814	6%
11-453-5180	Salaries: Other Wages	-	-	-	-	100%
11-453-5185	Salaries: On Call Wages	-	-	-	-	100%
Total Salaries and Wages		238,264	224,450	208,550	13,814	6%
Employee Benefits						
11-453-5210	FICA: Social Security	14,774	13,916	12,494	858	6%
11-453-5211	FICA: Medicare	3,455	3,255	2,922	200	6%
11-453-5220	Retirement	52,704	47,786	44,076	4,918	10%
11-453-5221	Retiree Health Care	9,531	8,978	7,201	553	6%
11-453-5230	Health and Medical Premiums	63,389	57,822	54,971	5,567	10%
11-453-5231	Dental Insurance Premiums	2,273	2,182	2,086	91	4%
11-453-5232	Life Insurance Premiums	130	130	110	-	0%
11-453-5233	Disability Insurance Premiums	1,073	673	672	400	59%
11-453-5240	Unemployment Compensation	787	741	547	46	6%
11-453-5250	Workers Compensation Premium	46	46	41	-	0%
11-453-5290	Other Employee Benefits	1,100	360	125	740	206%
Total Employee Benefits		149,262	135,889	125,245	13,373	10%
Supplies						
11-453-5310	General Office Supplies	700	1,004	607	(304)	-30%
11-453-5312	Janitorial Supplies	200	396	195	(196)	-49%
11-453-5313	Field Supplies	2,000	1,300	1,109	700	54%
11-453-5314	Maintenance Supplies	800	851	215	(51)	-6%
11-453-5320	Furniture/Fixtures/Equipment	1,250	17,500	16,636	(16,250)	-93%
11-453-5321	Technology Equipment/Hardware	4,500	-	-	4,500	100%
11-453-5340	Uniforms	5,000	5,000	4,520	-	0%
11-453-5350	Safety Supplies	1,000	1,068	921	(68)	-6%
11-453-5370	Vehicle Fuel	7,680	6,233	4,446	1,447	23%
11-453-5371	Vehicle Tires	3,000	-	-	3,000	100%
11-453-5372	Vehicle Lubricants	320	320	223	-	0%
11-453-5380	Software	12,792	3,031	2,800	9,761	322%
11-453-5390	Other Supplies	700	500	-	200	40%
Total Supplies		39,942	37,203	31,672	2,739	7%
Contractual Services						
11-453-5410	Professional Services	1,500	1,500	1,270	-	0%
11-453-5420	Attorney Fees	1,000	1,000	785	-	0%
11-453-5440	Other Services	65,000	66,409	65,908	(1,409)	-2%
Total Contractual Services		67,500	68,909	67,963	(1,409)	-2%
Operating Costs						
11-453-5514	Employee Benefit Fund	3,000	2,232	913	768	34%
11-453-5515	Employee Travel	2,000	1,000	660	1,000	100%
11-453-5520	Postage	2,250	750	591	1,500	200%
11-453-5521	Telecommunications	7,441	5,100	4,981	2,341	46%
11-453-5522	Subscription and Dues	2,000	1,709	1,527	291	17%
11-453-5523	Insurance Premiums	8,554	6,494	6,494	2,060	32%
11-453-5524	Printing/Publishing/Advertising	2,000	3,096	1,548	(1,096)	-35%
11-453-5527	Fleet Maintenance	11,000	2,791	1,900	8,209	294%
11-453-5570	Utilities: Electricity	1,300	1,486	1,148	(186)	-13%
11-453-5571	Utilities: Natural Gas	200	165	163	35	21%
11-453-5572	Utilities: Water	761	706	-	55	8%
11-453-5580	Repairs and Maintenance	1,000	1,500	335	(500)	-33%
11-453-5590	Other Operating Costs	1,000	818	677	182	22%
Total Operating Costs		42,506	27,847	20,937	14,659	53%
Capital Purchases						
11-453-5603	Vehicles	102,624	-	-	102,624	100%
Total Capital Purchases		102,624	-	-	102,624	100%
Total Code Enforcement Division Expenditures		\$ 640,098	494,298	454,367	145,800	29%

Public Works Department



Streets Division

FTE 16.0



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Streets Division

Mission:

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

Description:

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

Priorities:

- To improve ADA pedestrian mobility through various sidewalk improvement projects; Carson Drive from Aspen to Castillo; Castillo Rd from Heaton Rd to S. Los Lentes Rd and Lambros Rd from Appaloosa Dr to NM 47.
- Advertise, award bid, and complete the construction of the new NM 6 and I-25 Operational Improvements project.
- Replace obsolete and non-operational vehicles and equipment.
- Ensure timely maintenance and upkeep response to repair and replace potholes, street signs, and streetlighting.

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 requirements of the Federal Highway Administration.
- Assist in community emergencies within available resources.
- Assist departments in cost-savings measures through parking lot maintenance, building site renovation, or new construction.
- Utilize Geographic Information System (GIS) technology to verify, document and track infrastructure conditions, in order to support the aesthetics and function of the infrastructure.

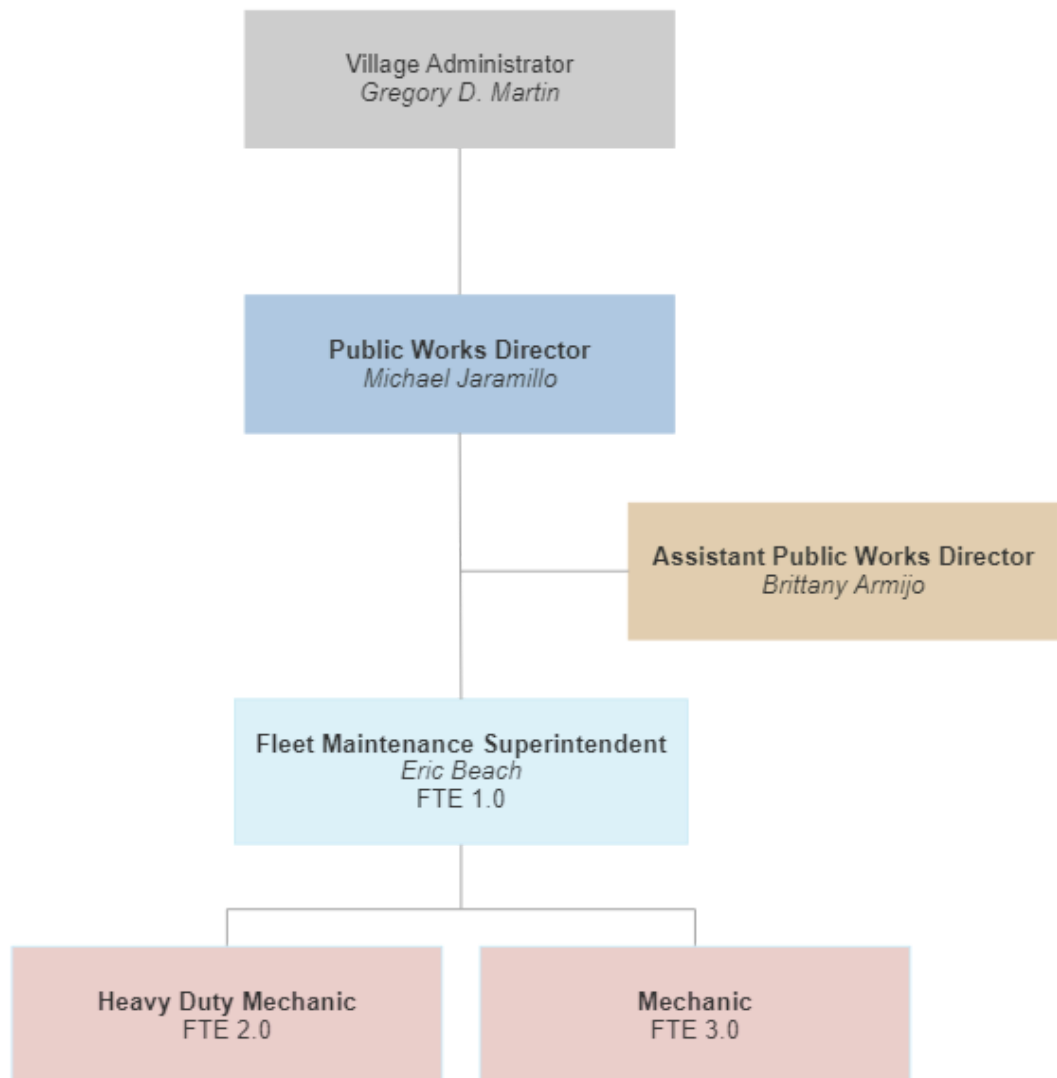
STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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General Fund (11)
Public Works Department
Streets Division (406)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-406-5120	Salaries: Full-Time Positions	\$ 733,200	645,376	576,538	87,824	14%
11-406-5180	Salaries: Other Wages	500	520	520	(20)	-4%
11-406-5185	Salaries: On Call Wages	-	-	-	-	100%
11-406-5190	Salaries: Overtime	15,000	25,000	17,448	(10,000)	-40%
Total Salaries and Wages		748,700	670,896	594,506	77,804	12%
Employee Benefits						
11-406-5210	FICA: Social Security	46,389	36,142	36,140	10,247	28%
11-406-5211	FICA: Medicare	10,849	8,454	8,452	2,395	28%
11-406-5220	Retirement	162,184	123,051	122,005	39,133	32%
11-406-5221	Retiree Health Care	29,328	23,119	19,851	6,209	27%
11-406-5230	Health and Medical Premiums	178,826	174,663	108,157	4,163	2%
11-406-5231	Dental Insurance Premiums	5,259	5,684	3,091	(425)	-7%
11-406-5232	Life Insurance Premiums	416	390	319	26	7%
11-406-5233	Disability Insurance Premiums	3,300	1,959	1,926	1,341	68%
11-406-5240	Unemployment Compensation	2,470	1,908	1,531	562	29%
11-406-5250	Workers Compensation Premium	157	138	129	19	14%
11-406-5260	Tuition Reimbursement	3,000	-	-	3,000	100%
11-406-5290	Other Employee Benefits	300	509	508	(209)	-41%
Total Employee Benefits		442,478	376,017	302,109	66,461	18%
Supplies						
11-406-5310	General Office Supplies	1,300	1,300	735	-	0%
11-406-5312	Janitorial Supplies	1,000	600	109	400	67%
11-406-5314	Maintenance Supplies	61,500	91,848	85,176	(30,348)	-33%
11-406-5320	Furniture/Fixtures/Equipment	-	49,000	38,334	(49,000)	-100%
11-406-5321	Technology Equipment/Hardware	9,800	-	-	9,800	100%
11-406-5340	Uniforms	8,400	8,400	4,361	-	0%
11-406-5350	Safety Supplies	5,000	7,842	6,248	(2,842)	-36%
11-406-5370	Vehicle Fuel	66,000	76,695	76,684	(10,695)	-14%
11-406-5371	Vehicle Tires	4,500	11,200	8,482	(6,700)	-60%
11-406-5372	Vehicle Lubricants	3,700	3,858	3,854	(158)	-4%
11-406-5380	Software	14,466	43,392	22,131	(28,926)	-67%
11-406-5390	Other Supplies	500	1,782	133	(1,282)	-72%
Total Supplies		176,166	295,917	246,247	(119,751)	-40%
Contractual Services						
11-406-5410	Professional Services	125,000	134,666	134,664	(9,666)	-7%
11-406-5420	Attorney Fees	5,000	5,000	4,784	-	0%
11-406-5440	Other Services	18,600	9,100	2,427	9,500	104%
Total Contractual Services		148,600	148,766	141,875	(166)	0%
Operating Costs						
11-406-5514	Employee Training	13,500	9,829	7,391	3,671	37%
11-406-5515	Employee Travel	3,500	2,510	2,509	990	39%
11-406-5520	Postage	50	56	55	(6)	-11%
11-406-5521	Telecommunications	13,525	8,544	7,582	4,981	58%
11-406-5523	Insurance Premiums	33,235	26,580	26,579	6,655	25%
11-406-5524	Printing/Publishing/Advertising	500	500	118	-	0%
11-406-5527	Fleet Maintenance	60,500	51,114	48,269	9,386	18%
11-406-5570	Utilities: Electricity	195,000	219,215	219,214	(24,215)	-11%
11-406-5571	Utilities: Natural Gas	1,500	1,500	1,335	-	0%
11-406-5572	Utilities: Water	14,000	13,999	12,301	1	0%
11-406-5580	Repairs and Maintenance	45,000	73,613	65,264	(28,613)	-39%
11-406-5590	Other Operating Costs	4,000	20,243	20,242	(16,243)	-80%
Total Operating Costs		384,310	427,703	410,859	(43,393)	-10%
Capital Purchases						
11-406-5650	Buildings and Structures	-	604,273	361,438	(604,273)	-100%
11-406-5661	Vehicles	130,000	111,261	111,260	18,739	17%
11-406-5670	Machinery and Equipment	250,000	14,025	14,023	235,975	1683%
11-406-5671	Palmilla Improvemnt - Hospital	1,100,000	-	-	1,100,000	100%
11-406-5691	Street Light Replacement	75,590	75,590	-	-	0%
Total Capital Purchases		1,555,590	805,149	486,721	750,441	93%
Total Streets Division Expenditures		\$ 3,455,844	2,724,448	2,182,317	731,396	27%

Fleet Maintenance Division

FTE 6.0



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Fleet Maintenance Division

Mission:

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

Description:

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

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

Priorities:

- Expand fleet maintenance capabilities by purchasing new ASE Refrigerant Technology; Various new car manufacturers have switched to a more environmentally friendly freon gas. Our staff will be required to be trained and certified in the installation and removal of this freon gas.
- Continue to ensure proper maintenance tracking of assets within their warranties, recalls or insurance claims.
- As our organizational staff continue to grow, so do our vehicle and equipment needs. Continue training staff in the tracking and maintenance of the fleet to ensure the Village obtains their life expectancy.

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.

Performance Measures:

Description	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
Completed Work Orders for Village Vehicles	816	1,156	1,387

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted	June 30, 2024	Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
11-412-5120	Salaries: Full-Time Positions	\$ 330,096	358,055	297,473	(27,959)	-8%
11-412-5180	Salaries: Other Wages	-	-	-	-	100%
11-412-5185	Salaries: On Call Wages	-	-	-	-	100%
11-412-5190	Salaries: Overtime	8,250	9,180	9,179	(930)	-10%
Total Salaries and Wages		338,346	367,235	306,652	(28,889)	-8%
Employee Benefits						
11-412-5210	FICA: Social Security	24,815	21,331	18,020	3,484	16%
11-412-5211	FICA: Medicare	5,804	5,206	4,215	598	11%
11-412-5220	Retirement	83,011	76,228	62,956	6,783	9%
11-412-5221	Retiree Health Care	15,680	14,360	10,413	1,320	9%
11-412-5230	Health and Medical Premiums	96,526	102,298	76,757	(5,772)	-6%
11-412-5231	Dental Insurance Premiums	2,912	3,411	2,460	(499)	-15%
11-412-5232	Life Insurance Premiums	182	182	136	-	0%
11-412-5233	Disability Insurance Premiums	1,764	1,043	1,028	721	69%
11-412-5240	Unemployment Compensation	1,321	1,185	613	136	11%
11-412-5250	Workers Compensation Premium	74	65	53	9	14%
11-412-5290	Other Employee Benefits	200	390	388	(190)	-49%
Total Employee Benefits		232,289	225,699	177,039	6,590	3%
Supplies						
11-412-5310	General Office Supplies	1,800	1,800	1,518	-	0%
11-412-5312	Janitorial Supplies	700	4,373	3,900	(3,673)	-84%
11-412-5314	Maintenance Supplies	15,000	20,181	17,408	(5,181)	-26%
11-412-5320	Furniture/Fixtures/Equipment	3,500	15,042	10,791	(11,542)	-77%
11-412-5321	Technology Equipment/Hardware	9,500	-	-	9,500	100%
11-412-5340	Uniforms	10,500	14,311	9,658	(3,811)	-27%
11-412-5350	Safety Supplies	2,500	3,500	2,602	(1,000)	-29%
11-412-5370	Vehicle Fuel	17,000	16,000	14,357	1,000	6%
11-412-5371	Vehicle Tires	2,500	2,500	1,738	-	0%
11-412-5372	Vehicle Lubricants	1,000	1,000	455	-	0%
11-412-5380	Software	18,716	40,040	26,272	(21,324)	-53%
11-412-5390	Other Supplies	500	500	187	-	0%
Total Supplies		83,216	119,247	88,886	(36,031)	-30%
Contractual Services						
11-412-5410	Professional Services	35,000	2,500	660	32,500	1300%
11-412-5440	Other Services	5,100	5,500	2,820	(400)	-7%
Total Contractual Services		40,100	8,000	3,480	32,100	401%
Operating Costs						
11-412-5505	Rio Metro Operations Expense	351,040	307,419	257,090	43,621	14%
11-412-5514	Employee Training	3,000	1,367	827	1,633	119%
11-412-5515	Employee Benefit Fund	6,500	-	-	6,500	100%
11-412-5521	Telecommunications	5,280	5,151	5,150	129	3%
11-412-5523	Insurance Premiums	11,487	9,094	9,093	2,393	26%
11-412-5527	Fleet Maintenance	5,000	5,000	3,987	-	0%
11-412-5570	Utilities: Electricity	2,100	2,100	1,299	-	0%
11-412-5571	Utilities: Natural Gas	5,400	3,550	3,549	1,850	52%
11-412-5572	Utilities: Water	3,700	3,738	3,736	(38)	-1%
11-412-5580	Repairs and Maintenance	10,000	19,054	17,517	(9,054)	-48%
11-412-5590	Other Operating Costs	1,500	1,800	1,171	(300)	-17%
Total Operating Costs		405,007	358,273	303,419	46,734	13%
Capital Purchases						
11-412-5661	Vehicles	55,610	55,611	-	(1)	0%
11-412-5670	Machinery and Equipment	12,000	-	-	12,000	100%
Total Capital Purchases		67,610	55,611	-	11,999	22%
Total Fleet Maintenance Division Expenditures		\$ 1,166,568	1,134,065	879,476	32,503	3%

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General Fund Transfers (11)

General Fund Expenditures	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted		Increase	Increase
	June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Total General Fund Expenditures	\$ 35,149,366	31,559,110	25,546,109	3,590,256	11%
General Fund Transfers					
11-348-3080 Transfer from Water/Sewer Fund	-	181,000	181,000	(181,000)	-100%
11-492-6031 Transfer to Sports Complex Improvement Fund	-	(400,000)	(400,000)	400,000	-100%
11-492-6070 Transfer to Water/Sewer Fund	(1,600,000)	(2,037,866)	(2,037,866)	437,866	-21%
11-492-6034 Transfer to Infrastructure Fund	-	(169,600)	-	169,600	-100%
11-492-6033 Transfer to DF Park Improvement Fund	(130,000)	-	-	(130,000)	100%
11-492-6080 Transfer to 2016 GO Bond Fund	(299,000)	-	-	(299,000)	100%
11-492-6050 Transfer to I-25 Interchange Fund	-	(5,000,000)	(5,000,000)	5,000,000	-100%
11-492-6052 Transfer to Park Improvement Fund	(1,500,000)	-	-	(1,500,000)	100%
Total General Fund Transfers	(3,529,000)	(7,426,466)	(7,256,866)	5,397,466	-73%

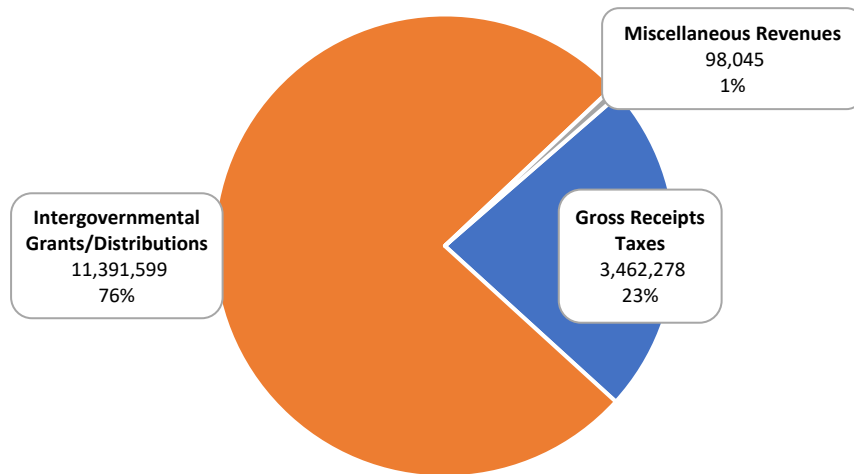
Infrastructure Fund

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 \$14,951,922 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 Gross Receipts Taxes. These two categories of revenue account for approximately 99% of the infrastructure funds' revenues.

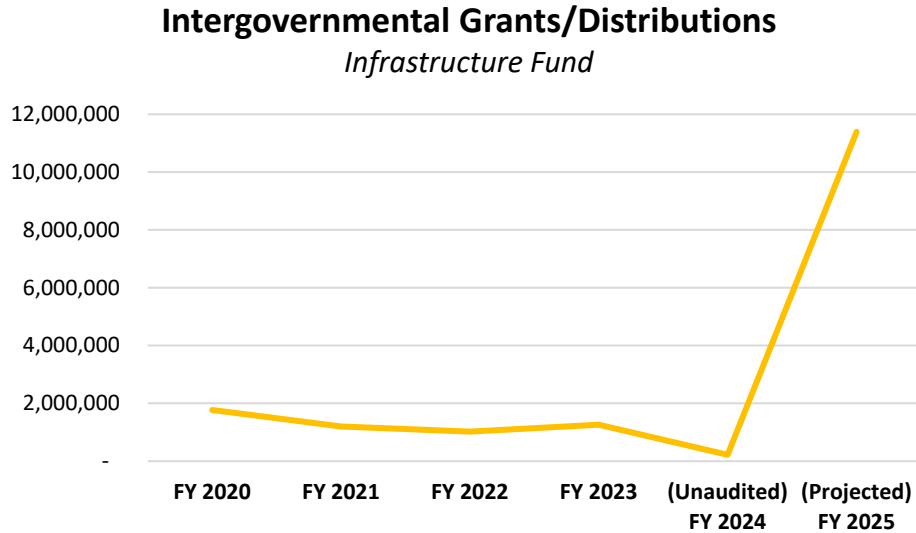
Infrastructure Fund Revenues
(Budgeted Amounts)



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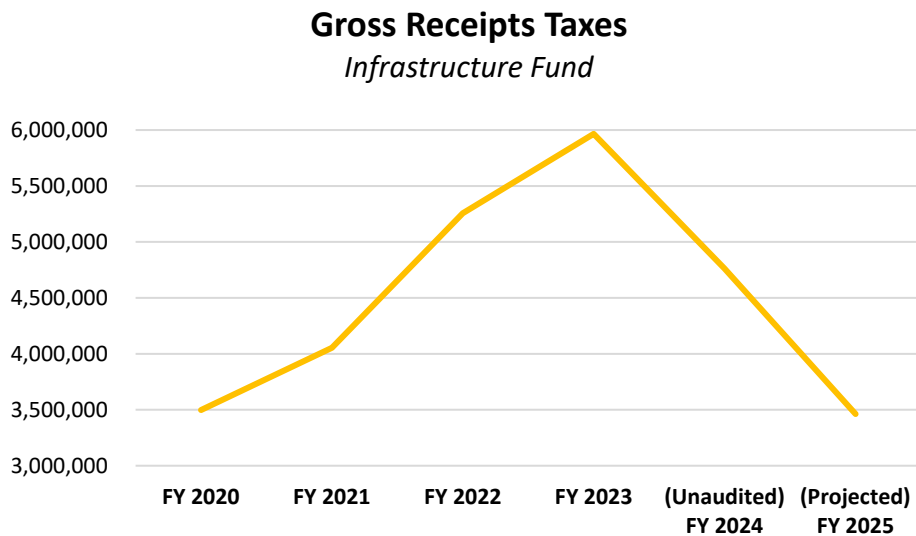
Intergovernmental Grants/Distributions

The projected intergovernmental grants revenue in the infrastructure fund is estimated to be \$11,391,599. Historical intergovernmental grants along with projected revenues for FY 2025, is presented below:



Gross Receipts Taxes

The projected Gross Receipts Tax revenue in the infrastructure fund is estimated to be \$3,462,278. Historical Gross Receipts Taxes along with projected revenues for FY 2025, is presented below:

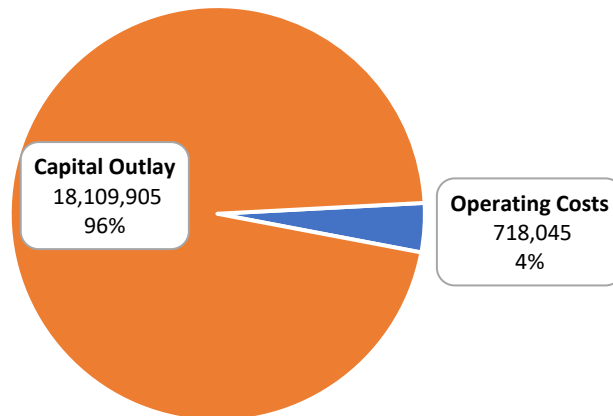


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Infrastructure Fund Expenditures

The infrastructure fund's budgeted expenditures have been projected to be \$18,827,950 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 96% of the infrastructure fund's expenditures.

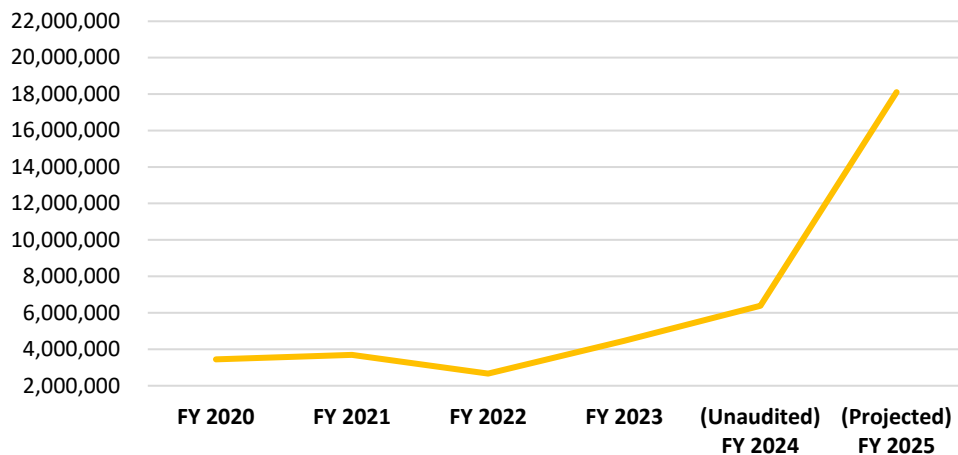
Infrastructure Fund Expenditures
(Budgeted Amounts)



Capital Outlay

The projected capital outlay expenditures in the infrastructure fund is estimated to be \$18,109,905. The historical capital outlay expenditures, along with projected expenditures for FY 2025, is presented below:

Capital Outlay
Infrastructure Fund



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Infrastructure Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2025	Final Adjusted June 30, 2024	June 30, 2024	Increase (Decrease)	Increase (Decrease)
Revenues					
Gross Receipts Taxes	\$ 3,462,278	5,839,362	5,838,364	(2,377,084)	-41%
Intergovernmental Grants/Distributions	11,391,599	12,408,234	221,207	(1,016,635)	-8%
Miscellaneous Revenues	98,045	708,334	562,553	(610,289)	-86%
Total Revenues	14,951,922	18,955,930	6,622,124	(4,004,008)	-21%
Expenditures					
Operating Costs	718,045	658,052	537,494	59,993	9%
Capital Outlay	18,109,905	21,678,074	4,346,600	(3,568,169)	-16%
Total Expenditures	18,827,950	22,336,126	4,884,094	(3,508,176)	-16%
Transfers					
Transfers In	-	169,600	-	(169,600)	
Transfers Out	(256,970)	(256,470)	(256,470)	(500)	0%
Total Transfers	(256,970)	(86,870)	(256,470)	(170,100)	196%
Net Change in Fund Balance	\$ (4,132,998)	(3,467,066)	1,481,560	(665,932)	

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Infrastructure Fund (25)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Gross Receipts Taxes						
25-320-4143	Gross Receipts Taxes: Infrastructure	\$ 2,355,205	3,011,583	3,010,587	(656,378)	-22%
25-320-4144	Gross Receipts Taxes: Infrastructure	1,179,204	2,996,583	2,996,579	(1,817,379)	-61%
25-406-5516	Gross Receipts Taxes: Admin Fee	(72,131)	(168,804)	(168,802)	96,673	-57%
Total Gross Receipts Taxes		3,462,278	5,839,362	5,838,364	(2,377,084)	-41%
Intergovernmental Grants/Distributions						
25-321-4006	NMDOT NM314 Bike/Pedes A301350	2,000,000	3,091,021	6,202	(1,091,021)	-35%
25-321-4008	NMDOT NM6 SandSage ADA A301731	375,000	375,000	-	-	0%
25-321-4009	NMDOT MAP - Phase II NM263 Imp	508,800	508,800	-	-	0%
25-321-4010	NMDOT N Los Lentes A301352	-	-	-	-	100%
25-321-4011	NMDOT Sound Barrier Wall Ph II	800,000	-	-	800,000	100%
25-321-4146	NMDOT TIP NM6 & I-25 Op Imprv	1,862,799	1,859,521	-	3,278	0%
25-323-4006	COOP Pavement Rehab/Improv.	-	180,000	126,108	(180,000)	-100%
25-323-4010	NMDOT TIP I-25 Beautification	-	4,355	1,954	(4,355)	-100%
25-323-4011	NMDOT TIP S. Los Lentes Aspen	1,200,000	1,019,537	(388,057)	180,463	18%
25-323-4012	NMDOT LGTPF Castillo Street	570,000	570,000	-	-	0%
25-323-4013	NMDOT LGTPF Gensen Drive	-	475,000	475,000	(475,000)	-100%
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 Imprv	-	250,000	-	(250,000)	-100%
25-323-4018	NMDOT NM6 Sun Ranch Intersect	950,000	950,000	-	-	0%
25-323-4019	NMDOT Sound Barrier Wall Jubil	750,000	750,000	-	-	0%
Total Intergovernmental Grants/Distributions		11,391,599	12,408,234	221,207	(1,016,635)	-8%
Miscellaneous Revenues						
25-323-4007	NM 6 Traffic Mitigation	68,045	675,056	529,277	(607,011)	-90%
25-370-4126	Insurance Recoveries	30,000	33,278	33,276	(3,278)	-10%
Total Miscellaneous Revenues		98,045	708,334	562,553	(610,289)	-86%
Total Infrastructure Fund Revenues		\$ 14,951,922	18,955,930	6,622,124	(4,004,008)	-21%

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed June 30, 2025	Final Adjusted June 30, 2024	June 30, 2024	Increase (Decrease)	Increase (Decrease)
Contractual Services						
25-406-5410	Professional Services	-	-	-	-	100%
Total Contractual Services		-	-	-	-	100%
Operating Costs						
25-406-5580	Repairs and Maintenance	\$ 650,000	638,876	518,319	11,124	2%
25-406-5590	Other Operating Costs	68,045	19,176	19,175	48,869	255%
Total Operating Costs		718,045	658,052	537,494	59,993	9%
Capital Purchases						
25-406-5601	Main Street Landscaping	156,000	-	-	156,000	100%
25-406-5602	Hwy Co-Op Maestas/Castillo Dr	-	240,000	-	(240,000)	-100%
25-406-5605	Edeal Intersection	-	472,884	7,807	(472,884)	-100%
25-406-5606	N Los Lentos Rehab - A301352	-	-	-	-	100%
25-406-5612	Parking Lot/Drainage Improveme	329,800	150,000	32,538	179,800	120%
25-406-5620	MRA Infra Dev: SODA Property	5,022	-	-	5,022	100%
25-406-5621	MRA Infra Dev Mireles Property	-	750,000	-	(750,000)	-100%
25-406-5622	NM 6 & I-25 Operational Improv	3,347,242	3,347,242	132,057	-	0%
25-406-5628	COOP Pavement Rehab/Improv.	-	240,000	143,008	(240,000)	-100%
25-406-5633	NMDOT MAP - Phase II NM263 Imp	678,400	678,400	40,659	-	0%
25-406-5634	NMDOT Sound Barrier Wall Ph II	800,000	-	-	800,000	100%
25-406-5635	NMDOT NM6 Sun Ranch Intersect	950,000	950,000	-	-	0%
25-406-5636	NMDOT Sound Barrier Wall Jubil	750,000	750,000	-	-	0%
25-406-5637	NMDOT NM6 Sand Sage ADA Imprv	375,000	375,000	-	-	0%
25-406-5641	Right of Way Improvements	-	335,000	31,445	(335,000)	-100%
25-406-5652	Local Street Improvements	1,250,000	1,078,000	956,466	172,000	16%
25-406-5657	NM 6 Traffic Mitigation	-	200,000	23,200	(200,000)	-100%
25-406-5658	Highway MAP S. Los Lentos	-	1,086,201	1,086,199	(1,086,201)	-100%
25-406-5659	NM263 & NM6 Intersection Imprv	900,000	900,000	30,585	-	0%
25-406-5661	NMDOT NM 6 Trail/Sun Ranch Rd	-	497,812	22,744	(497,812)	-100%
25-406-5663	NMDOT N NM 314 Bike/Pedes Impr	2,500,000	3,984,662	331,884	(1,484,662)	-37%
25-406-5669	Los Lentos SE/TC Bike Path	275,000	275,000	-	-	0%
25-406-5679	NMDOT TIP S Los Lentos to Morris	1,297,802	1,297,802	714,204	-	0%
25-406-5684	NMDOT TIP I-25 Soil Mitigation	-	1,251	1,250	(1,251)	-100%
25-406-5690	Carson Park Phase II	500,000	500,000	-	-	0%
25-406-5691	NMDOT LGTPF Castillo Street	589,353	532,279	53,399	57,074	11%
25-406-5692	NMDOT LGTPF Gensen Drive	300,930	650,351	650,321	(349,421)	-54%
25-406-5693	NMDOT LGTPF Carson Drive	1,340,186	1,340,186	79,692	-	0%
25-406-5694	NMDOT LGTPF Lambros Loop	1,200,000	480,834	3,802	719,166	150%
25-406-5695	NMDOT LGTPF N. Los Lentos Road	565,170	565,170	5,340	-	0%
Total Capital Purchases		18,109,905	21,678,074	4,346,600	(3,568,169)	-16%
Total Infrastructure Fund Expenditures		\$ 18,827,950	22,336,126	4,884,094	(3,508,176)	-16%
Transfers In/Out						
25-348-6020	Transfer from General Fund	-	169,600	-	(169,600)	-100%
25-492-6010	Transfer to 2016 GRT Bond Fund	(256,970)	(256,470)	(256,470)	(500)	0%
Total Transfers In/Out		(256,970)	(86,870)	(256,470)	(170,100)	196%
Net Change in Fund Balance		\$ (4,132,998)	(3,467,066)	1,481,560	(665,932)	19%

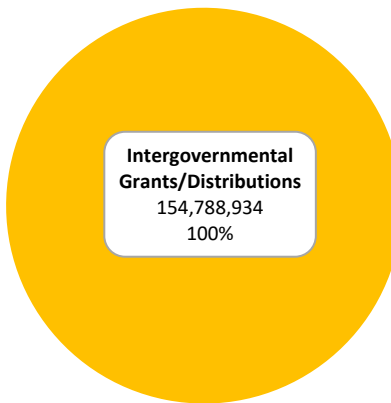
I-25 Interchange Fund

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 \$154,788,934 and are comprised of intergovernmental grants, which make up 100% of the fund's total revenues.

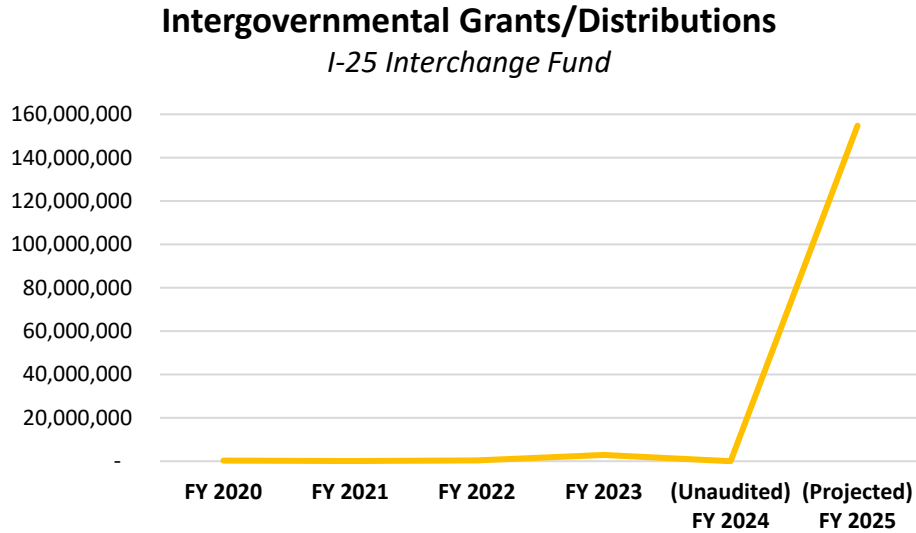
I-25 Interchange Fund Revenues *(Budgeted Amounts)*



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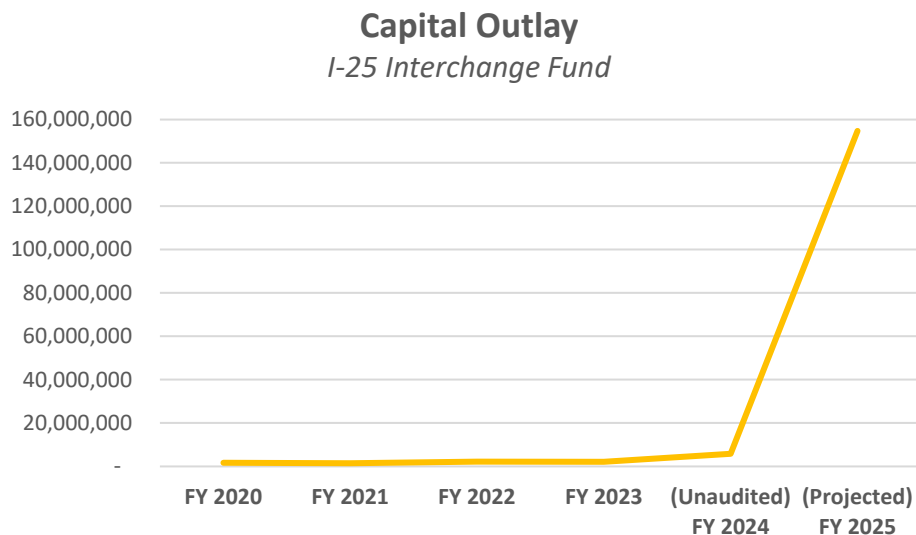
Intergovernmental Grants/Distributions

The projected intergovernmental grants/distributions revenue in the I-25 interchange fund is estimated to be \$154,788,934. Historical intergovernmental grants/distributions along with the projected revenues for FY 2025, are presented below:



I-25 Interchange Fund Expenditures

The I-25 interchange fund's budgeted expenditures have been projected to be \$154,788,934 and is comprised solely of capital outlay. The historical capital outlay expenditures along with the projected expenditures for FY 2025, is presented below:



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I-25 Interchange Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2025	Final Adjusted June 30, 2024	June 30, 2024	Increase (Decrease)	Increase (Decrease)
Revenues					
Intergovernmental Grants/Distributions	\$ 154,788,934	144,337,214	-	10,451,720	7%
Total Revenues	154,788,934	144,337,214	-	10,451,720	7%
Expenditures					
Capital Outlay	154,788,934	148,331,286	5,759,070	6,457,648	4%
Total Expenditures	154,788,934	148,331,286	5,759,070	6,457,648	4%
Transfers					
Transfers In	-	5,000,000	5,000,000	(5,000,000)	-100%
Total Transfers	-	5,000,000	5,000,000	(5,000,000)	-100%
Net Change in Fund Balance	\$ -	1,005,928	(759,070)	(1,005,928)	

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I-25 Interchange Fund (42)
Capital Projects Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
42-323-4009	NMDOT E-W Corridor ROW Acquisitions	\$ 4,231,402	4,000,000	-	231,402	6%
42-323-4010	NMDOT E-W Corridor ROW Design	815,143	6,200,000	-	(5,384,857)	-87%
42-323-4011	NMDOT Construction Funds Phase I	106,317,389	134,137,214	-	(27,819,825)	-21%
42-323-4012	NMDOT Construction Funds Phase I- FED	425,000	-	-	425,000	100%
42-323-4013	INFRA Grant - A300962	25,000,000	-	-	25,000,000	100%
42-323-4014	SIB Program - Federal	10,000,000	-	-	10,000,000	100%
42-344-4009	Legislative Appropriation	8,000,000	-	-	8,000,000	100%
42-344-4010	NM Match Grant FY25	-	-	-	-	100%
Total Intergovernmental Grants/Distributions		154,788,934	144,337,214	-	10,451,720	7%
Total I-25 Interchange Fund Revenues		\$ 154,788,934	144,337,214	-	10,451,720	7%
Contractual Services						
42-406-5410	Non-Fed Professional Services	\$ -	26,303	26,302	(26,303)	-100%
42-406-5420	Non-Fed Attorney Fees	-	28,790	28,788	(28,790)	-100%
42-406-5440	Non-Fed Other Services	-	835,677	835,677	(835,677)	-100%
Total Contractual Services		-	890,770	890,767	(890,770)	-100%
Capital Purchases						
42-406-5667	I-25 Interchange/E-W Corridor	471,545	8,568,085	1,484,666	(8,096,540)	-94%
42-406-5669	Legislative Appropriation Capital Outlay	8,000,000	-	-	8,000,000	100%
42-406-5670	I-25 Interchange E/W Phase I	106,317,389	131,904,590	-	(25,587,201)	-19%
42-406-5671	INFRA Grant - I-25 Project	25,000,000	-	-	25,000,000	100%
42-406-5672	NMDOT E-W Corridor Local Match	5,000,000	-	-	5,000,000	100%
42-406-5673	SIB Loan - Capital Outlay	10,000,000	-	-	10,000,000	100%
42-406-5674	NM Match Grant FY25 - Capital Outlay	-	-	-	-	100%
42-406-5675	NMDOT E-W Corridor ROW Acquisitions	-	3,763,201	178,994	(3,763,201)	-100%
42-406-5676	Non-Fed LL Corridor ROW Acquisitions	-	4,095,410	4,095,410	(4,095,410)	-100%
Total Capital Purchases		154,788,934	148,331,286	5,759,070	6,457,648	4%
Total I-25 Interchange Fund Expenditures		\$ 154,788,934	148,331,286	5,759,070	6,457,648	4%
Transfers In/Out						
42-348-6020	Transfer from General Fund	-	5,000,000	5,000,000	(5,000,000)	-100%
Total Transfers In/Out		-	5,000,000	5,000,000	(5,000,000)	-100%
Net Change in Fund Balance		\$ -	(3,994,072)	(5,759,070)	3,994,072	-100%

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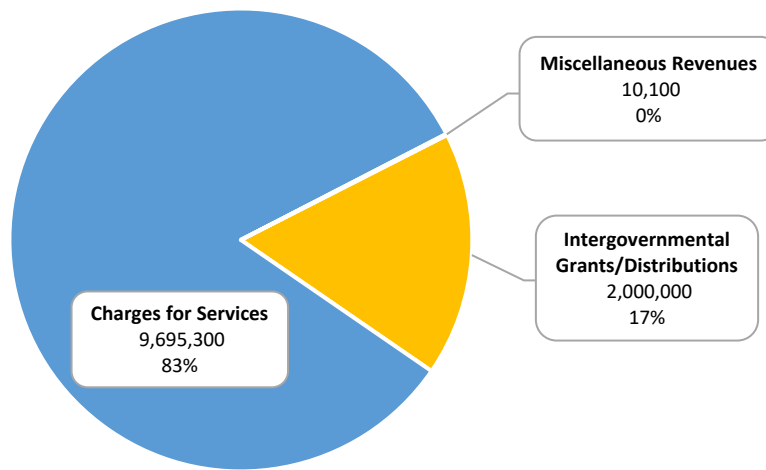
Water/Sewer Fund

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

Water/Sewer Fund Revenues

The water/sewer fund's budgeted revenues are projected to be \$11,705,400 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.

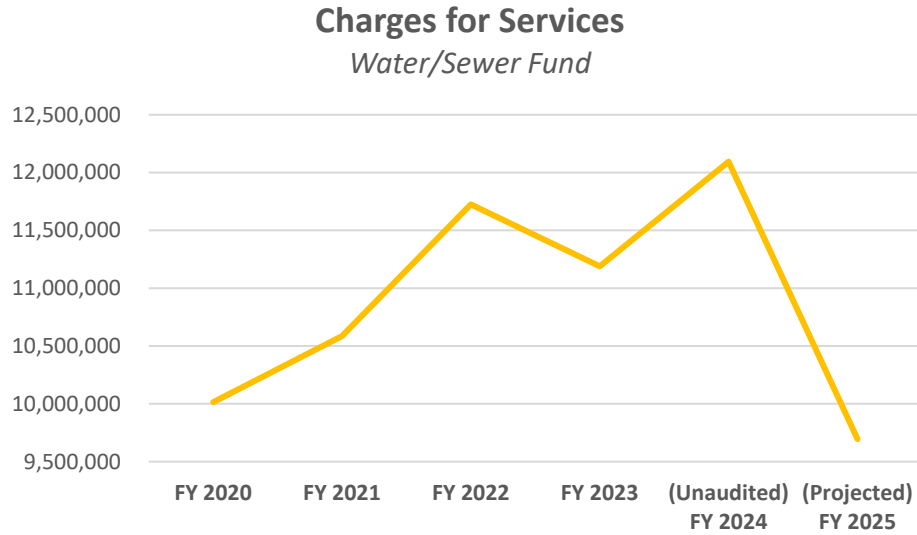
Water/Sewer Fund Revenues
(Budgeted Amounts)



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Charges for Services Revenue

The projected charges for services revenue in the water/sewer fund is estimated to be \$9,695,300. Historical charges for services revenue along with the projected revenues for FY 2025 is presented below:

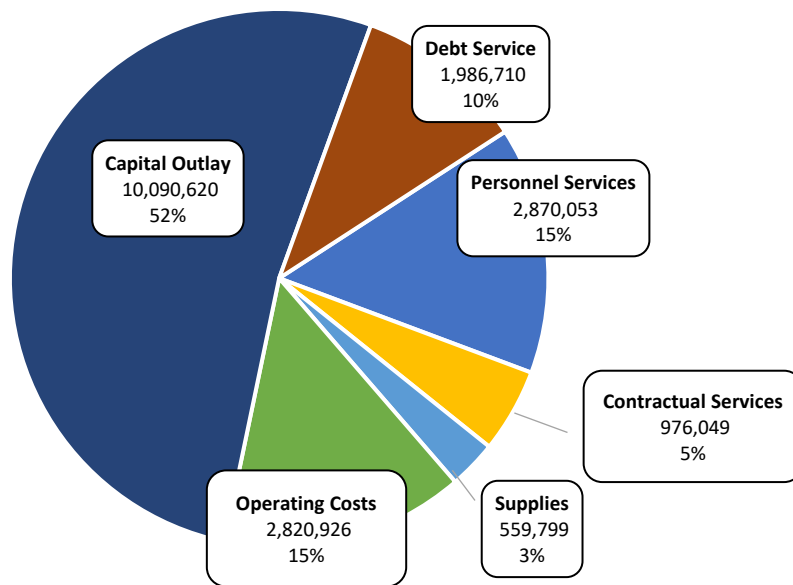


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Water/Sewer Fund Expenditures

The water/sewer fund's budgeted expenditures are projected to be \$19,304,157 and are comprised of personnel services, supplies, contractual services, operating costs, capital outlay, and debt service. The water/sewer fund's primary uses of expenditures are generated from capital outlay, personnel services, and operating costs. These three categories of expenditures account for approximately 82% of the water/sewer fund's expenditures.

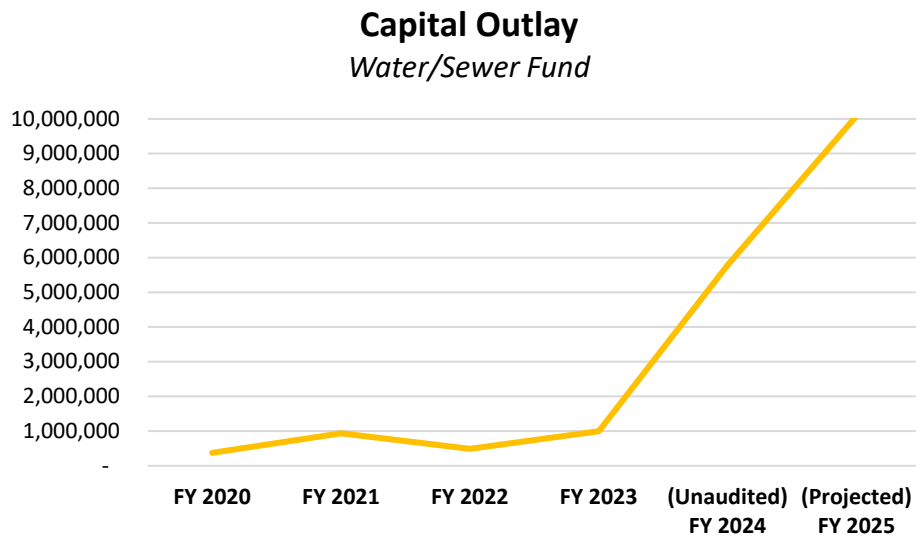
Water/Sewer Fund Expenditures
(Budgeted Amounts)



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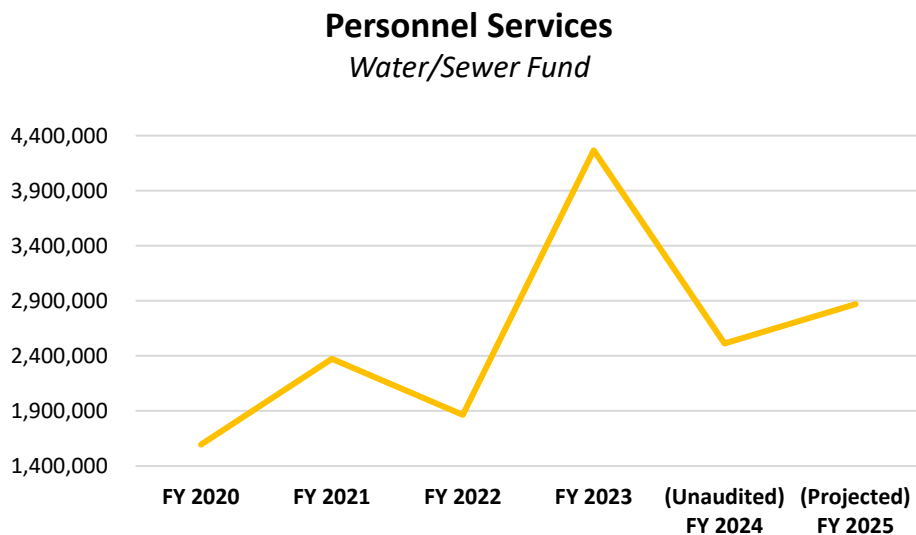
Capital Outlay

The projected capital outlay expenditures in the water/sewer fund are estimated to be \$10,090,620. The historical capital outlay expenditures along with the projected expenditures for FY 2025, is presented below:



Personnel Services

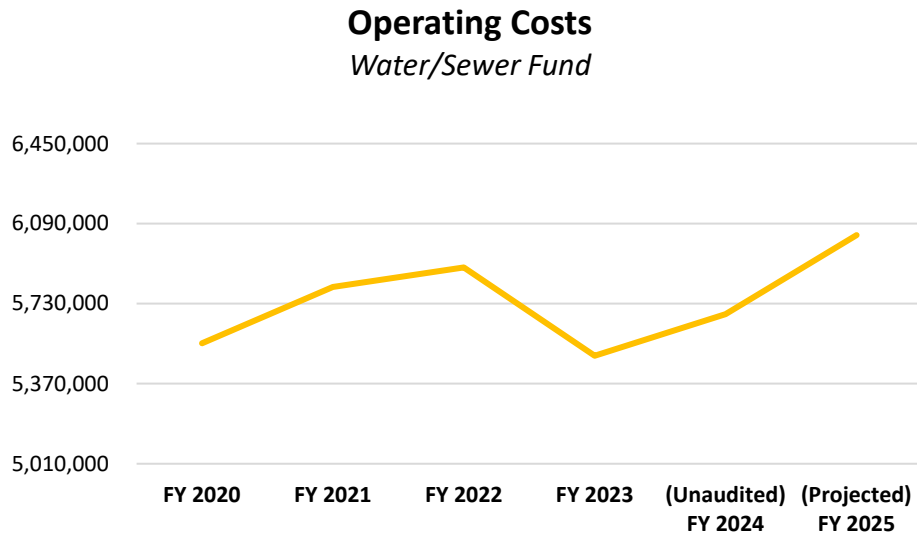
The projected personnel services expenditures in the water/sewer fund are estimated to be \$2,870,053. The historical personnel services expenditures along, with the projected expenditures for FY 2025, is presented below:



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Operating Expenditures

The projected operating expenditures in the water/sewer fund are estimated to be \$2,820,926 (not including an estimated \$3,217,500 in depreciation that will be calculated at year end and will increase operating costs to approximately \$6,038,426). The historical operating expenditures along, with the projected expenditures for FY 2025, is presented below:



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Water/Sewer Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2025	Final Adjusted June 30, 2024	June 30, 2024	Increase (Decrease)	Increase (Decrease)
Revenues					
Intergovernmental Grants/Distributions	\$ 2,000,000	2,800,000	1,424,100	(800,000)	(0)
Charges for Services	9,695,300	12,164,550	12,098,310	(2,469,250)	(0)
Investment Earnings	10,100	23,249	23,234	(13,149)	(1)
Miscellaneous Revenues	-	12,025	(109,740)	(12,025)	(1)
Total Revenues	\$ 11,705,400	14,999,824	13,435,904	(3,294,424)	(0)
Expenditures					
Salaries and Wages	\$ 1,825,317	1,679,789	1,651,875	145,528	0
Employee Benefits	1,044,736	910,320	860,538	134,416	0
Supplies	559,799	912,774	826,241	(352,975)	(0)
Contractual Services	976,049	1,063,791	1,107,123	(87,742)	(0)
Operating Costs	2,820,926	2,702,561	2,465,236	118,365	0
Capital Outlay	10,090,620	9,225,989	6,030,909	864,631	0
Debt Service	1,986,710	1,986,852	177,272	(142)	(0)
Total Expenditures	\$ 19,304,157	18,482,076	13,119,194	822,081	0
Transfers					
Transfer In	1,600,000	2,037,866	2,037,866	(437,866)	(0)
Transfers Out	(183,064)	(181,000)	(181,000)	181,000	(1)
Total Transfers	1,416,936	1,856,866	1,856,866	(256,866)	(0)
Net Change in Fund Balance	\$ (6,181,821)	(1,625,386)	2,173,576	(4,373,371)	

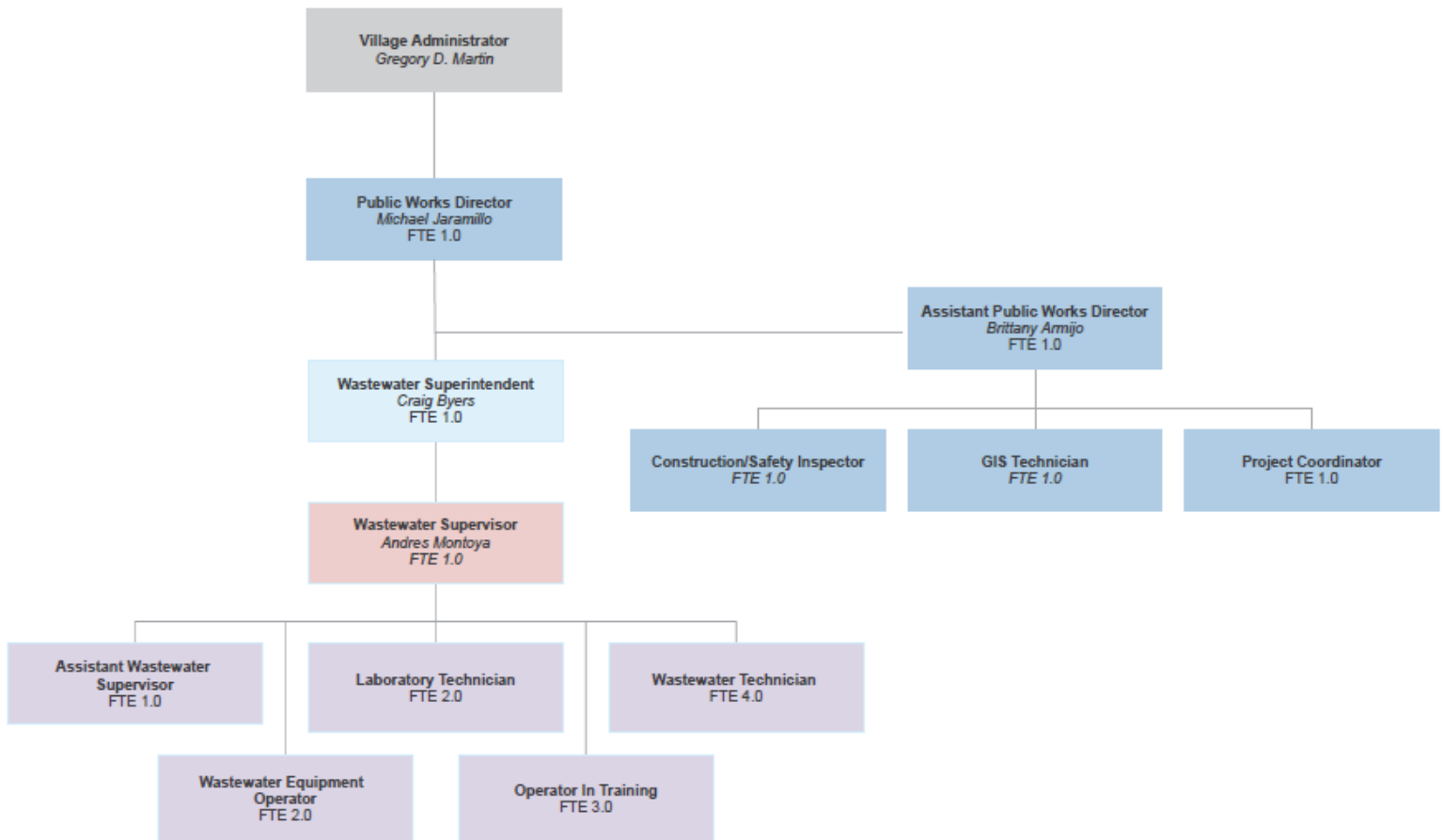
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Water/Sewer Fund (41)
Schedule of Revenues

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
41-356-4009	Legislative Appropriation: Rail Park	\$ 1,000,000	1,500,000	1,500,000	(500,000)	-33%
41-389-4009	Central NM Rail Park EDA Grant	1,000,000	1,300,000	(75,900)	(300,000)	-23%
Total Intergovernmental Grants/Distributions		2,000,000	2,800,000	1,424,100	(800,000)	-29%
Charges for Services						
41-351-4010	Sewer Sales	3,790,000	4,337,012	4,336,681	(547,012)	-13%
41-351-4020	Sewer Connection Fees	25,000	46,352	46,350	(21,352)	-46%
41-351-4030	Sewer Penalties	36,000	39,804	39,803	(3,804)	-10%
41-351-4080	Sewer Impact Fees	-	729,733	726,757	(729,733)	-100%
41-352-4010	Water Sales	5,100,000	5,677,909	5,675,760	(577,909)	-10%
41-352-4020	Water Connection Fees	80,000	171,063	171,061	(91,063)	-53%
41-352-4025	Water Rights Income	100,000	100,000	54,882	-	0%
41-352-4030	Water Penalties	54,000	68,783	68,782	(14,783)	-21%
41-352-4050	NSF Check Charge	6,300	8,336	8,334	(2,036)	-24%
41-352-4080	Water Impact Fees	-	476,061	466,753	(476,061)	-100%
41-352-4156	Water Dispenser Fees	1,000	2,071	2,070	(1,071)	-52%
41-352-4157	Effluent Dispenser Fees	3,000	3,600	1,746	(600)	-17%
41-353-4010	Gross Receipts Tax	500,000	500,000	495,506	-	0%
41-370-4015	WIOA Reimbursements	-	3,826	3,825	(3,826)	-100%
Total Charges for Services		9,695,300	12,164,550	12,098,310	(2,469,250)	-20%
Investment Earnings						
41-306-4060	Interest Income	10,000	22,986	22,972	(12,986)	-56%
41-306-4062	Interest Income: Meter Deposit	100	263	262	(163)	-62%
Total Investment Earnings		10,100	23,249	23,234	(13,149)	-57%
Miscellaneous Revenues						
41-370-4010	Miscellaneous Revenue	-	12,004	(109,760)	(12,004)	-100%
41-370-4014	Proceeds from Fixed Assets	-	21	20	(21)	-100%
Total Miscellaneous Revenues		-	12,025	(109,740)	(12,025)	-100%
Total Water/Sewer Fund Revenues		\$ 11,705,400	14,999,824	13,435,904	(3,294,424)	-22%

Wastewater Division

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**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2024 Final Budget
June 30, 2025**

Wastewater 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. We are also working to extend the life of the Sludge Disposal Facility by composting a portion of our biosolids.

Priorities:

- Construct a new Wastewater Division Office. Support the division's growth with a new training room, staff offices, and employee break and locker room. Maintain and expand current offices for water testing employees and lab equipment.
- Remove and replace MBR Cassette Filters. They have a working shelf life of 10 years, and it is time for full replacement. This will support improved waste filtration and the process of sludge material.
- Continue to remove and replace worn and obsolete pumps and valves at the sludge process facility. These planned replacements minimize operational downtime and support waste processing efficiency.

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.

STATE OF NEW MEXICO
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Performance Measures:

Description	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
Obtain the National Pollutant Discharge Elimination System (EPA) 5-year Permit	N/A	100%	N/A
Operators with Certification from the NM Environmental Department (NMED)	67%	72%	79%
Obtain the Ground Water Discharge (NMED) 5-year Permit	N/A	100%	N/A

STATE OF NEW MEXICO
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Water/Sewer Fund (41)
Wastewater Division (421)
Enterprise Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
41-421-5120	Salaries: Full-Time Positions	\$ 1,055,322	956,206	963,246	99,116	10%
41-421-5180	Salaries: Other Wages	2,100	2,086	2,085	14	1%
41-421-5185	Salaries: On Call Wages	-	-	-	-	100%
41-421-5190	Salaries: Overtime	36,000	36,000	34,943	-	0%
Total Salaries and Wages		1,093,422	994,292	1,000,274	99,130	10%
Employee Benefits						
41-421-5210	FICA: Social Security	67,973	60,517	59,891	7,456	12%
41-421-5211	FICA: Medicare	15,897	14,154	13,950	1,743	12%
41-421-5220	Retirement	234,544	207,807	201,672	26,737	13%
41-421-5221	Retiree Health Care	42,413	39,043	33,112	3,370	9%
41-421-5230	Health and Medical Premiums	204,072	191,332	183,336	12,740	7%
41-421-5231	Dental Insurance Premiums	5,325	5,175	4,631	150	3%
41-421-5232	Life Insurance Premiums	494	494	427	-	0%
41-421-5233	Disability Insurance Premiums	4,772	3,266	3,138	1,506	46%
41-421-5240	Unemployment Compensation	3,618	3,010	1,988	608	20%
41-421-5250	Workers Compensation Premium	184	175	168	9	5%
41-421-5290	Other Employee Benefits	700	692	691	8	1%
Total Employee Benefits		579,992	525,665	503,004	54,327	10%
Supplies						
41-421-5310	General Office Supplies	5,500	7,077	7,075	(1,577)	-22%
41-421-5312	Janitorial Supplies	4,000	5,600	4,627	(1,600)	-29%
41-421-5314	Maintenance Supplies	60,000	37,500	30,372	22,500	60%
41-421-5316	Laboratory Supplies	50,000	-	-	50,000	100%
41-421-5320	Furniture/Fixtures/Equipment	-	42,997	41,040	(42,997)	-100%
41-421-5321	Technology Equipment/Hardware	33,100	-	-	33,100	100%
41-421-5330	Training Supplies	500	500	89	-	0%
41-421-5340	Uniforms	10,000	12,273	8,972	(2,273)	-19%
41-421-5350	Safety Supplies	25,000	25,853	22,194	(853)	-3%
41-421-5351	Medical Supplies	-	-	-	-	100%
41-421-5370	Vehicle Fuel	35,000	45,000	38,996	(10,000)	-22%
41-421-5371	Vehicle Tires	7,500	7,500	3,700	-	0%
41-421-5372	Vehicle Lubricants	5,500	5,500	4,674	-	0%
41-421-5380	Software	42,785	63,286	49,207	(20,501)	-32%
41-421-5390	Other Supplies	25,500	223,969	213,995	(198,469)	-89%
Total Supplies		304,385	477,055	424,941	(172,670)	-36%
Contractual Services						
41-421-5410	Professional Services	85,000	100,036	104,104	(15,036)	-15%
41-421-5420	Attorney Fees	20,000	2,000	304	18,000	900%
41-421-5440	Other Services	363,979	306,153	305,864	57,826	19%
Total Contractual Services		468,979	408,189	410,272	60,790	15%
Operating Costs						
41-421-5511	Data Processing	-	-	-	-	100%
41-421-5514	Training and Seminars	12,500	12,500	3,384	-	0%
41-421-5515	Employee Travel	4,500	6,109	6,108	(1,609)	-26%
41-421-5519	Utilities	-	-	-	-	100%
41-421-5520	Postage	2,500	2,959	1,377	(459)	-16%
41-421-5521	Telecommunications	18,900	15,146	18,043	3,754	25%
41-421-5522	Subscriptions and Dues	5,000	8,528	8,526	(3,528)	-41%
41-421-5523	Insurance Premiums	35,364	28,089	26,774	7,275	26%
41-421-5524	Printing/Publishing/Advertising	2,500	6,869	2,672	(4,369)	-64%
41-421-5525	Rent Payments	-	-	-	-	100%
41-421-5527	Fleet Maintenance	75,000	54,310	40,785	20,690	38%
41-421-5529	Gas/Water Expense	-	-	-	-	100%
41-421-5531	Travel	-	-	-	-	100%
41-421-5537	Chemicals	100,000	-	-	100,000	100%
41-421-5566	Depreciation Expense	-	-	-	-	100%
41-421-5570	Utilities: Electricity	502,000	491,278	491,282	10,722	2%
41-421-5571	Utilities: Natural Gas	15,000	25,000	10,676	(10,000)	-40%
41-421-5572	Utilities: Water	15,000	15,391	15,390	(391)	-3%
41-421-5580	Repairs and Maintenance	150,000	228,580	150,680	(78,580)	-34%
41-421-5590	Other Operating Costs	30,000	72,000	52,032	(42,000)	-58%
Total Operating Costs		\$ 968,264	966,759	827,729	1,505	0%

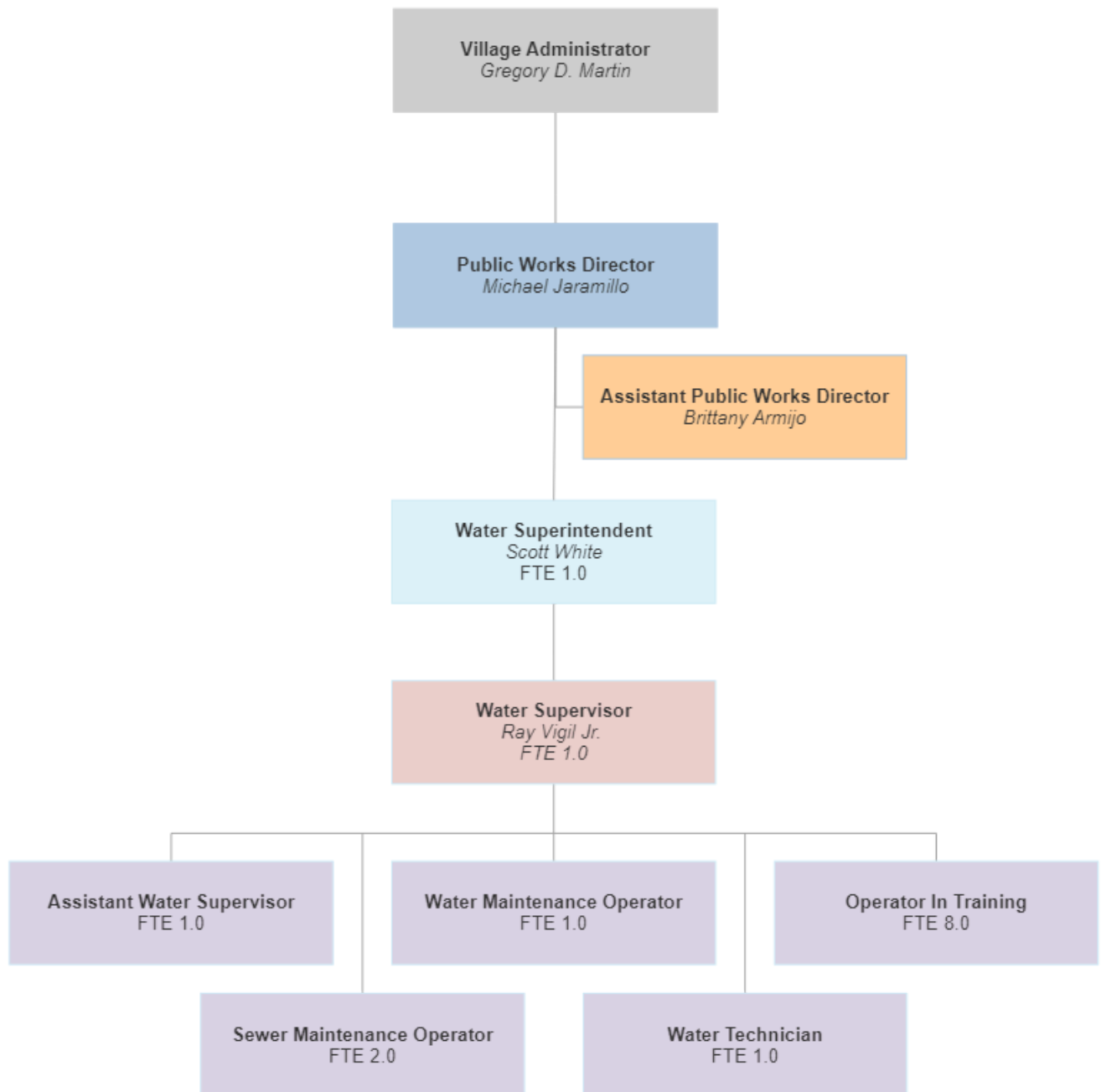
STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Water/Sewer Fund (41) (Continued)
Wastewater Division (421) (Continued)
Enterprise Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Capital Purchases						
41-421-5602	SCADA Improvements (Network)	\$ 100,000	145,741	203,068	(45,741)	-31%
41-421-5621	Drying Bed Rehab	-	-	-	-	100%
41-421-5623	Sludge Management	31,500	-	-	31,500	100%
41-421-5635	MBR Filter Casette Phs I & II	-	-	-	-	
41-421-5640	Land Improvements	38,320	260,103	221,784	(221,783)	-85%
41-421-5650	Buildings and Structures	3,000,119	-	-	3,000,119	100%
41-421-5661	Vehicles	225,000	278,318	85,695	(53,318)	-19%
41-421-5670	Machinery and Equipment	252,600	354,389	362,769	(101,789)	-29%
41-421-5682	Public Works Office	-	-	-	-	100%
Total Capital Purchases		3,647,539	1,038,551	873,316	2,608,988	251%
Debt Service						
41-421-5710	Debt Service: Principal	903,268	864,701	-	38,567	4%
41-421-5711	Debt Service: CWSRF 060	-	28,049	-	(28,049)	-100%
41-421-5720	Debt Service: Interest Expense	47,113	53,537	50,919	(6,424)	-12%
41-421-5721	Debt Service: Other Fees	31,317	35,408	31,190	(4,091)	-12%
Total Debt Service		981,698	981,695	82,109	3	0%
Total Wastewater Division Expenditures		\$ 8,044,279	5,392,206	4,121,645	2,652,073	49%
Transfers In/Out						
41-492-6056	Transfer to General Fund	-	(181,000)	(181,000)	181,000	-100%
Total Transfers In/Out		-	(181,000)	(181,000)	181,000	-100%
Net Change in Fund Balance		\$ 8,044,279	5,392,206	4,121,645	2,652,073	49%

Water Division

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**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2024 Final Budget
June 30, 2025**

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

Water System:

- 5 pressure zones
- 6 steel water storage tanks
- 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:

- Construct and complete the Central New Mexico Booster Station Project. Build one (1) 750,000-gallon storage and transfer tank. It will support current and future economic growth within the region by March 2025.
- Continue to extend water and sewer services within the Village of Los Lunas. This action supports the Village's Source Water Protection Plan. To provide potable drinking water to current residents utilizing a private water well and the elimination of septic tanks within the Village. Remove contaminants that pollute our water supply by June 2025.

Goals & Objectives:

- Provide customers with excellence in water quality and uninterrupted water service delivery.
- Remove and replace Hydrochloric Acid (HCL) water treatment water within Well #5 with a Co2 treatment system. This would be a safer and less hazardous product for our employees to handle and provide storage. This replacement will continue to support the needs of our customers.
- Remove and replace the potable water station at Don Pasqual Rd. The current loadout station is dated and costly to operate and maintain. Install a newer unit utilizing vending options for users to pay for potable drinking water. Provide a large water displacement system to reduce refilling storage tank wait time.

STATE OF NEW MEXICO
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Water/Sewer Fund (41)
Water Division (422)
Enterprise Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Salaries and Wages						
41-422-5120	Salaries: Full-Time Positions	\$ 676,895	620,497	588,644	56,398	9%
41-422-5190	Salaries: Overtime	55,000	65,000	62,957	(10,000)	-15%
Total Salaries and Wages		731,895	685,497	651,601	46,398	7%
Employee Benefits						
41-422-5210	FICA: Social Security	45,379	39,183	39,181	6,196	16%
41-422-5211	FICA: Medicare	10,613	9,164	9,163	1,449	16%
41-422-5220	Retirement	149,730	132,104	123,136	17,626	13%
41-422-5221	Retiree Health Care	27,076	24,820	20,451	2,256	9%
41-422-5230	Health and Medical Premiums	218,793	169,433	156,630	49,360	29%
41-422-5231	Dental Insurance Premiums	6,952	5,034	4,964	1,918	38%
41-422-5232	Life Insurance Premiums	390	390	312	-	0%
41-422-5233	Disability Insurance Premiums	3,047	2,189	2,023	858	39%
41-422-5240	Unemployment Compensation	2,416	2,048	1,401	368	18%
41-422-5250	Workers Compensation Premium	148	138	122	10	7%
41-422-5290	Other Employee Benefits	200	152	151	48	32%
Total Employee Benefits		464,744	384,655	357,534	80,089	21%
Supplies						
41-422-5310	General Office Supplies	2,500	2,500	1,186	-	0%
41-422-5312	Janitorial Supplies	2,000	800	396	1,200	150%
41-422-5314	Maintenance Supplies	100,000	62,050	54,014	37,950	61%
41-422-5320	Furniture/Fixtures/Equipment	-	31,050	31,048	(31,050)	-100%
41-422-5321	Technology Equipment/Hardware	14,900	-	-	14,900	100%
41-422-5340	Uniforms	15,000	10,000	8,033	5,000	50%
41-422-5350	Safety Supplies	10,300	7,500	7,202	2,800	37%
41-422-5370	Vehicle Fuel	49,000	49,000	51,768	-	0%
41-422-5371	Vehicle Tires	4,000	7,000	1,750	(3,000)	-43%
41-422-5372	Vehicle Lubricants	2,500	2,500	381	-	0%
41-422-5380	Software	50,214	47,946	30,221	2,268	5%
41-422-5390	Other Supplies	5,000	215,373	215,301	(210,373)	-98%
Total Supplies		255,414	435,719	401,300	(180,305)	-41%
Contractual Services						
41-422-5410	Professional Services	150,000	276,602	337,002	(126,602)	-46%
41-422-5420	Attorney Fees	32,000	32,000	27,723	-	0%
41-422-5440	Other Services	325,070	347,000	332,126	(21,930)	-6%
Total Contractual Services		507,070	655,602	696,851	(148,532)	-23%
Operating Costs						
41-422-5500	Gross Receipts Taxes	515,850	515,850	499,505	-	0%
41-422-5514	Employee Training	13,000	13,900	2,621	(900)	-6%
41-422-5515	Employee Benefit Fund	5,500	4,565	4,563	935	20%
41-422-5520	Postage	100	200	118	(100)	-50%
41-422-5521	Telecommunications	16,054	14,803	10,408	1,251	8%
41-422-5522	Subscriptions and Dues	2,000	16,500	14,882	(14,500)	-88%
41-422-5523	Insurance Premiums	26,358	22,603	22,603	3,755	17%
41-422-5524	Printing/Publishing/Advertising	2,000	2,000	1,817	-	0%
41-422-5525	Rent Payments	-	-	-	-	
41-422-5527	Fleet Maintenance	35,000	34,839	28,556	161	0%
41-422-5537	Chemicals/Water Tests	450,000	-	-	450,000	100%
41-422-5570	Utilities: Electricity	508,000	555,851	566,219	(47,851)	-9%
41-422-5571	Utilities: Natural Gas	7,800	7,800	3,954	-	0%
41-422-5572	Utilities: Water	3,000	12,000	3,353	(9,000)	-75%
41-422-5580	Repairs and Maintenance	200,000	446,891	397,156	(246,891)	-55%
41-422-5590	Other Operating Costs	68,000	88,000	81,752	(20,000)	-23%
Total Operating Costs		\$ 1,852,662	1,735,802	1,637,507	116,860	7%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Water/Sewer Fund (41)
Water Division (422) (Continued)
Enterprise Fund

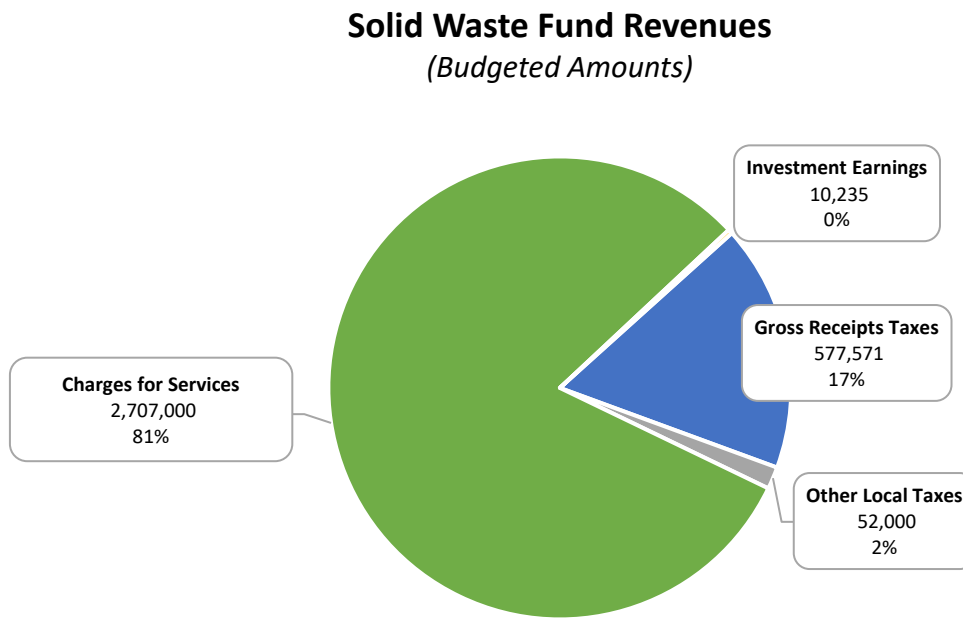
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Capital Purchases						
41-422-5601	Tank No. 3 Site Improvements	\$ -	155,331	181,536	(155,331)	-100%
41-422-5602	SCADA Improvements (Network)	53,533	182,555	129,021	(129,022)	-71%
41-422-5605	Central NM Rail Park Sewerline	-	45,699	45,699	(45,699)	-100%
41-422-5606	Water/Sewer Office	225,791	350,000	325,858	(124,209)	-35%
41-422-5610	NM 6 Railpark Water Line	2,700,000	2,700,000	717,165	-	0%
41-422-5611	NM Rail Park Booster Station	1,100,000	917,151	48,886	182,849	20%
41-422-5612	Land	-	250,486	250,485	(250,486)	-100%
41-422-5622	Water Pumps and Valves	30,000	291,000	234,343	(261,000)	-90%
41-422-5627	East West Corridor Utility	-	115,029	115,028	(115,029)	-100%
41-422-5629	Water Rights Acquisition	500,000	15,103	15,103	484,897	3211%
41-422-5633	Meters	235,000	250,000	248,784	(15,000)	-6%
41-422-5640	Land Improvements	225,000	-	-	225,000	100%
41-422-5649	Central NM Rail Park Waterline	-	398,084	225,376	(398,084)	-100%
41-422-5661	Vehicles	100,307	220,307	94,644	(120,000)	-54%
41-422-5670	Machinery and Equipment	-	96,693	38,626	(96,693)	-100%
41-422-5674	Well 5 CO2 Conversion	350,000	-	-	350,000	100%
41-422-5698	Water/Sewer Extensions	923,450	2,200,000	2,487,039	(1,276,550)	-58%
Total Capital Purchases		6,443,081	8,187,438	5,157,593	(1,744,357)	-21%
Debt Service						
41-422-5710	Debt Service: Principal	918,389	909,003	-	9,386	1%
41-422-5720	Debt Service: Interest Expense	73,295	81,587	80,933	(8,292)	-10%
41-422-5721	Debt Service: Other Fees	13,328	14,567	14,230	(1,239)	-9%
Total Debt Service		1,005,012	1,005,157	95,163	(145)	0%
Total Water Division Expenditures		11,259,878	13,089,870	8,997,549	(1,829,992)	-14%
Total Water/Sewer Fund Expenditures		\$ 19,304,157	18,482,076	13,119,194	822,081	49%
Transfers In/Out						
41-348-3050	Transfer from General Fund	1,600,000	2,037,866	2,037,866	(437,866)	-21%
41-348-3051	Transfer from Local LEDA Fund	-	962,134	962,134	(962,134)	-100%
41-492-6011	Transfer to Impact Fee Fund	-	(658,328)	(658,328)	658,328	-100%
41-492-6012	Transfer to Municipal Streets	(183,064)	-	-	(183,064)	100%
41-492-6055	Transfer to General Fund	-	183,064	(183,064)	(183,064)	-100%
41-492-6056	Transfer to General Fund	-	(181,000)	(181,000)	181,000	-100%
Total Transfers In/Out		1,416,936	2,343,736	1,977,608	(926,800)	-40%
Net Change in Fund Balance		\$ (6,181,821)	(1,138,516)	2,294,318	(5,043,305)	443%

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

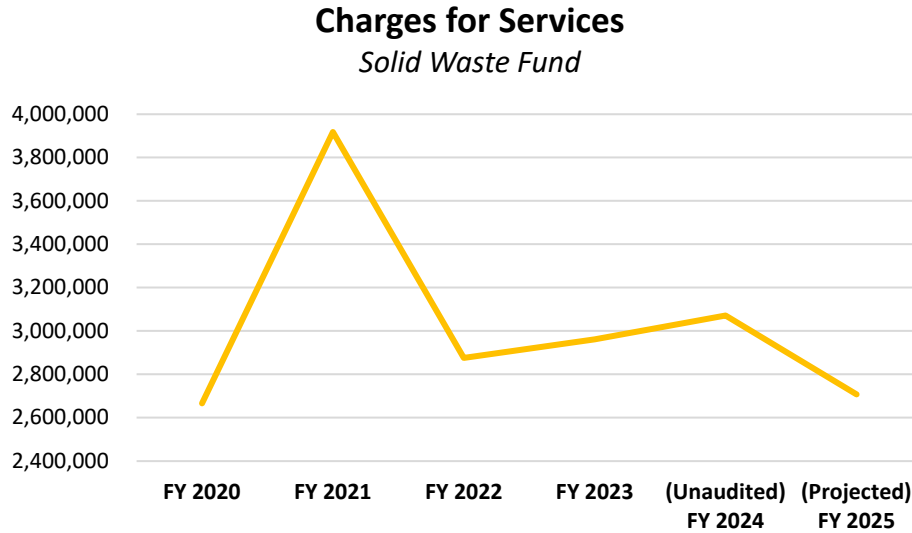
The solid waste fund's budgeted revenues are projected to be \$3,346,806 and are comprised of gross receipts taxes, charges for services, and other local taxes. The solid waste fund's primary source of revenue is generated from charges for services, which accounts for approximately 81% of total revenues.



**STATE OF NEW MEXICO
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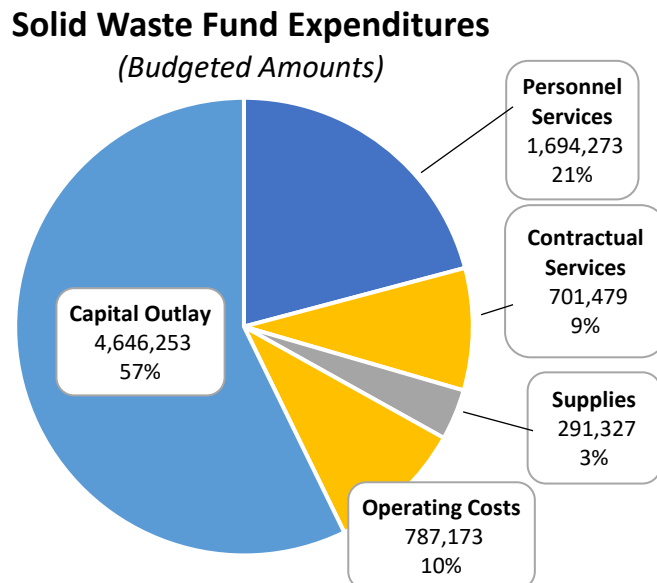
Charges for Services

The projected charges for services revenue in the solid waste fund is estimated to be \$2,707,000. Historical charges for services revenue, along with the projected revenues for FY 2025, is presented below:



Solid Waste Fund Expenditures

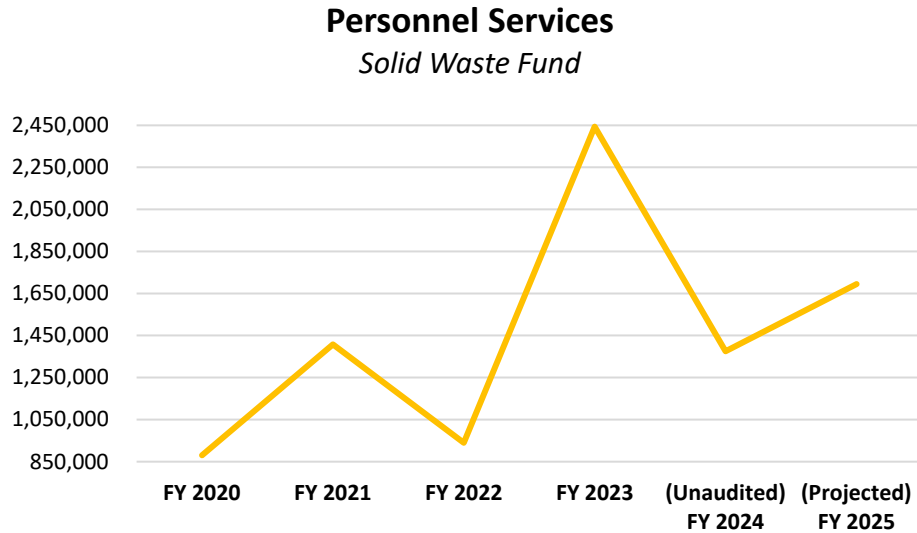
The solid waste fund's budgeted expenditures are projected to be \$8,120,505 and are comprised of personnel services, supplies, contractual services, operating costs, and capital outlay. The solid waste fund's primary uses of expenditures are generated from personnel services, operating costs, and capital outlay. These three categories of expenditures account for approximately 88% of the solid waste fund's expenditures.



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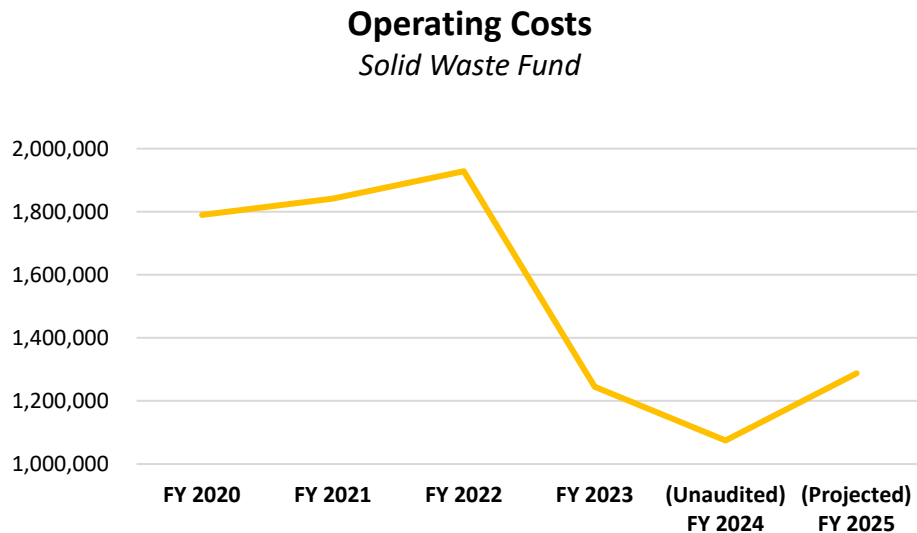
Personnel Services

The projected personnel services expenditures in the solid waste fund are estimated to be \$1,694,273. The historical personnel services along with the projected expenditures for FY 2025, is presented below:



Operating Costs

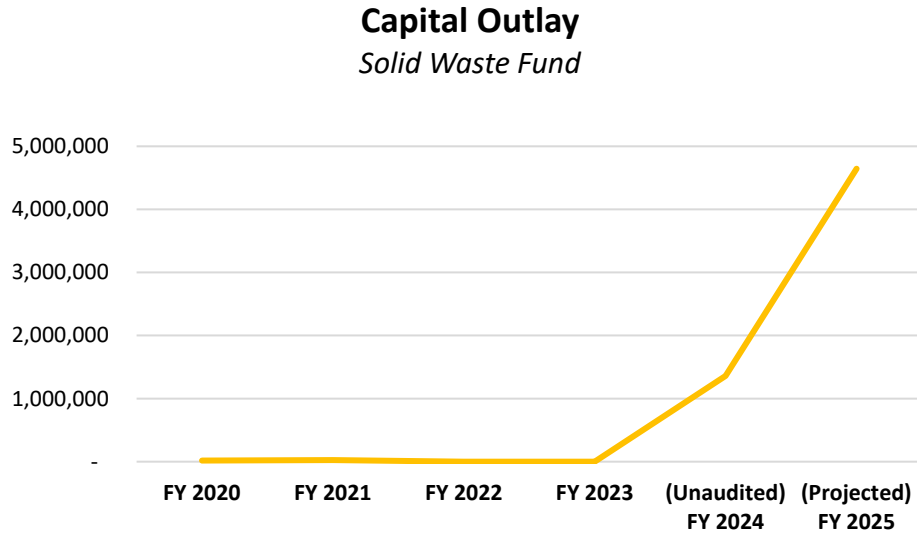
The projected operating costs in the solid waste fund is estimated to be \$787,173 (not including an estimated \$500,000 in depreciation that will be calculated at year end and will increase operation costs to approximately \$1,287,173). The historical operating costs along with the projected expenditures for FY 2025, is presented below:



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Capital Outlay

The projected operating costs in the solid waste fund is estimated to be \$4,646,253. The historical operating costs along with the projected expenditures for FY 2025, is presented below:



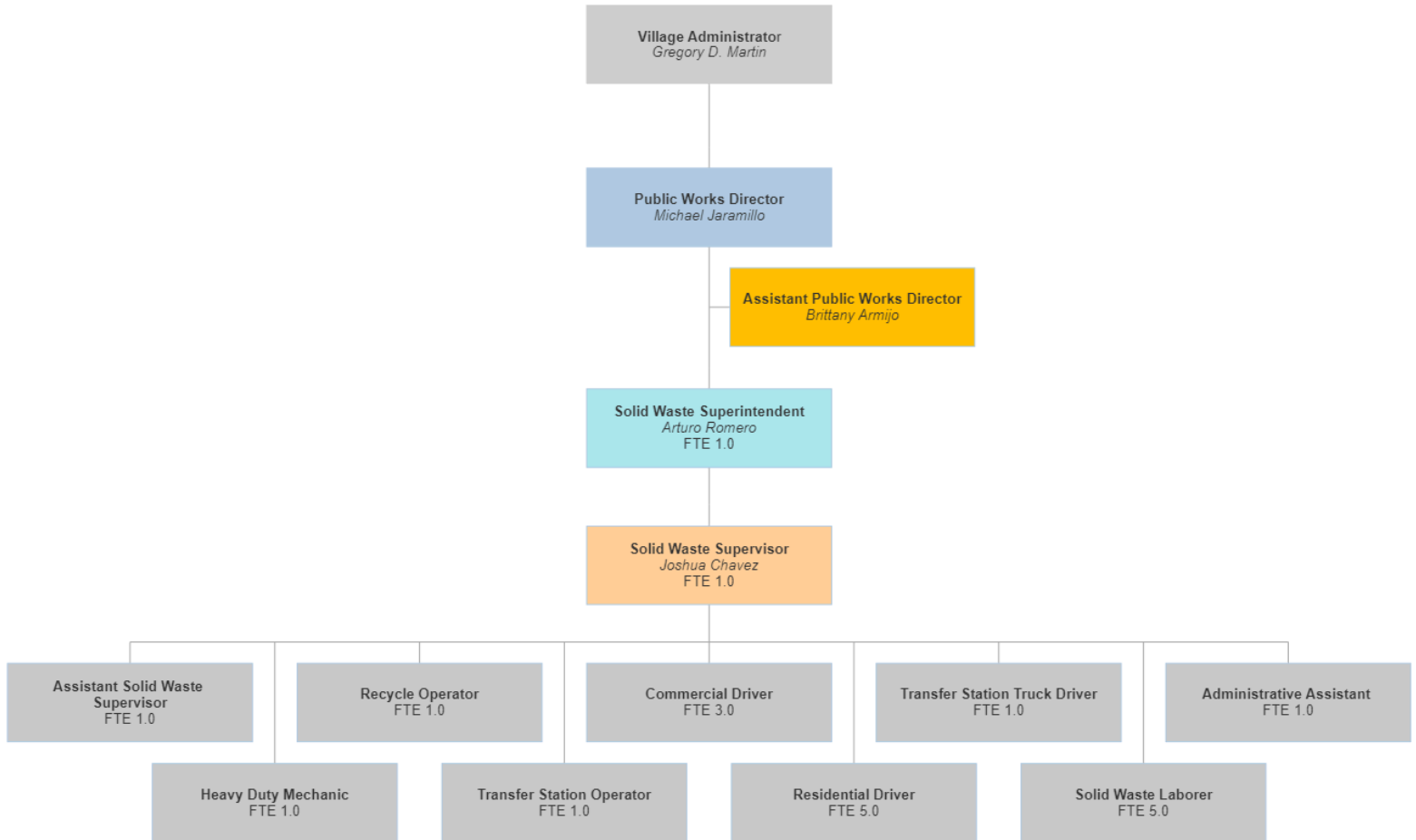
STATE OF NEW MEXICO
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Solid Waste Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2025	Final Adjusted June 30, 2024	June 30, 2024	Increase (Decrease)	Increase (Decrease)
Revenues					
Gross Receipts Taxes	\$ 577,571	773,864	596,939	(196,293)	-25%
Franchise Taxes	52,000	54,900	51,036	(2,900)	-5%
Charges for Services	2,707,000	3,087,963	3,070,986	(380,963)	-12%
Investment Earnings	5,235	5,829	5,826	(594)	-10%
Total Revenues	\$ 3,341,806	3,922,556	3,724,787	(580,750)	-15%
Expenditures					
Salaries and Wages	\$ 1,048,127	875,115	879,589	173,012	20%
Employee Benefits	646,146	509,704	509,562	136,442	27%
Supplies	291,327	323,170	304,499	(31,843)	-10%
Contractual Services	701,479	632,066	643,151	69,413	11%
Operating Costs	787,173	654,370	602,202	132,803	20%
Capital Outlay	4,646,253	2,447,539	1,359,844	2,198,714	90%
Total Expenditures	\$ 8,120,505	5,441,964	4,298,847	2,678,541	49%
Net Change in Fund Balance	\$ (4,778,699)	(1,519,408)	(574,060)	(3,259,291)	

Solid Waste Division

FTE 21.0



**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. 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:

- 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.
- To communicate and work with PNM to construct a Solar Power Generator Facility on the abandoned Los Lunas Landfill. Design and build a facility that would be capable of selling electricity to PNM at a marketable rate. This would create new funds to support additional operational requirements.

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	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Gross Receipts Taxes						
43-320-4041	Gross Receipts Taxes: Environmental	\$ 589,602	752,748	614,031	(163,146)	-22%
43-343-4043	Gross Receipts Taxes: Admin Fee	(12,031)	21,116	(17,092)	(33,147)	-157%
Total Gross Receipts Taxes		577,571	773,864	596,939	(196,293)	-25%
Franchise Taxes						
43-343-4070	Roll Off Bin Franchise Fees	52,000	54,900	51,036	(2,900)	-5%
Total Franchise Taxes		52,000	54,900	51,036	(2,900)	-5%
Charges for Services						
43-343-4010	Solid Waste Sales	2,500,000	2,861,048	2,861,032	(361,048)	-13%
43-343-4030	Solid Waste Penalties	24,000	24,000	22,840	-	0%
43-343-4040	Solid Waste Bin Fees	4,500	5,821	5,819	(1,321)	-23%
43-343-4042	Recycling Revenues	35,000	52,000	40,127	(17,000)	-33%
43-343-4050	Transfer Station Dump Service	2,500	4,500	575	(2,000)	-44%
43-353-4010	Gross Receipts Tax	141,000	140,594	140,593	406	0%
Total Charges for Services		2,707,000	3,087,963	3,070,986	(380,963)	-12%
Investment Earnings						
43-306-4060	Interest Income	5,000	5,565	5,564	(565)	-10%
43-306-4062	Interest Income: Meter Deposit	235	264	262	(29)	-11%
Total Investment Earnings		5,235	5,829	5,826	(594)	-10%
Miscellaneous Revenue						
43-306-4014	Proceeds from Sale of Assets	5,000	1,397	1,397	3,603	258%
Total Miscellaneous Revenue		5,000	1,397	1,397	3,603	258%
Total Solid Waste Fund Revenues		\$ 3,346,806	3,922,556	3,724,787	(580,750)	-15%

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Solid Waste Fund (43) (Continued)
Enterprise Fund

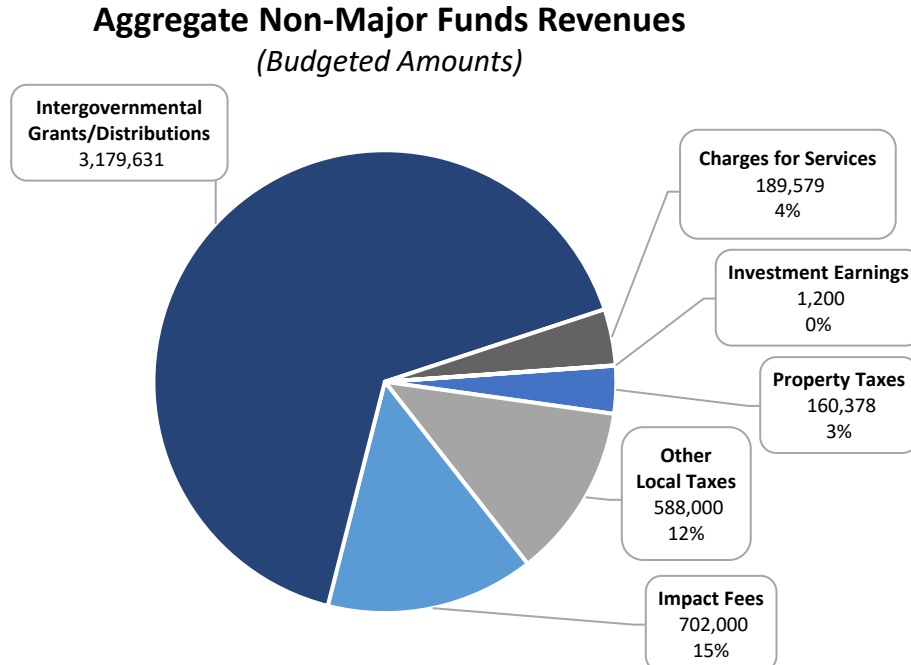
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted	June 30, 2024	Increase (Decrease)	Increase (Decrease)
		June 30, 2025	June 30, 2024			
Salaries and Wages						
43-423-5120	Salaries: Full-Time Positions	\$ 1,020,927	847,623	861,637	173,304	20%
43-423-5180	Salaries: Other Wages	2,200	2,492	2,491	(292)	-12%
43-423-5190	Salaries: Overtime	25,000	25,000	15,461	-	0%
Total Salaries and Wages		1,048,127	875,115	879,589	173,012	20%
Employee Benefits						
43-423-5210	FICA: Social Security	61,009	49,789	49,787	11,220	23%
43-423-5211	FICA: Medicare	14,269	11,645	11,644	2,624	23%
43-423-5220	Retirement	212,142	175,268	175,266	36,874	21%
43-423-5221	Retiree Health Care	38,362	29,658	29,656	8,704	29%
43-423-5230	Health and Medical Premiums	302,819	231,040	231,038	71,779	31%
43-423-5231	Dental Insurance Premiums	8,332	5,757	5,755	2,575	45%
43-423-5232	Life Insurance Premiums	546	431	430	115	27%
43-423-5233	Disability Insurance Premiums	4,316	3,054	2,901	1,262	41%
43-423-5240	Unemployment Compensation	3,248	2,030	1,967	1,218	60%
43-423-5250	Workers Compensation Premium	203	176	175	27	15%
43-423-5290	Other Employee Benefits	900	856	943	44	5%
Total Employee Benefits		646,146	509,704	509,562	136,442	27%
Supplies						
43-423-5310	General Office Supplies	3,500	3,500	333	-	0%
43-423-5312	Janitorial Supplies	1,500	1,500	600	-	0%
43-423-5313	Field Supplies	1,500	265	165	1,235	466%
43-423-5314	Maintenance Supplies	7,500	7,640	7,364	(140)	-2%
43-423-5320	Furniture/Fixtures/Equipment	-	11,800	11,285	(11,800)	-100%
43-423-5321	Technology Equipment/Hardware	6,000	-	-	6,000	100%
43-423-5340	Uniforms	23,000	24,324	22,252	(1,324)	-5%
43-423-5350	Safety Supplies	2,500	2,235	281	265	12%
43-423-5370	Vehicle Fuel	141,000	140,056	149,335	944	1%
43-423-5371	Vehicle Tires	45,000	30,004	28,167	14,996	50%
43-423-5372	Vehicle Lubricants	12,000	21,175	21,129	(9,175)	-43%
43-423-5380	Software	47,327	79,671	63,588	(32,344)	-41%
43-423-5390	Other Supplies	500	1,000	-	(500)	-50%
Total Supplies		291,327	323,170	304,499	(31,843)	-10%
Contractual Services						
43-423-5410	Professional Services	25,000	2,444	2,347	22,556	923%
43-423-5420	Attorney Fees	2,500	2,254	2,060	246	11%
43-423-5440	Other Services	673,979	627,368	638,744	46,611	7%
Total Contractual Services		701,479	632,066	643,151	69,413	11%
Operating Costs						
43-423-5500	Gross Receipts Tax Expense	132,000	142,574	142,573	(10,574)	-7%
43-423-5514	Employee Training	5,000	-	-	5,000	100%
43-423-5515	Employee Travel	2,500	2,500	1,269	-	0%
43-423-5520	Postage	250	250	58	-	0%
43-423-5521	Telecommunications	12,787	10,814	10,859	1,973	18%
43-423-5522	Subscriptions and Dues	900	2,276	1,255	(1,376)	-60%
43-423-5523	Insurance Premiums	40,393	25,931	25,930	14,462	56%
43-423-5524	Printing/Publishing/Advertising	3,000	3,425	65	(425)	-12%
43-423-5527	Fleet Maintenance	271,000	254,894	227,808	16,106	6%
43-423-5563	Landfill Closure Expense	8,343	-	26,691	8,343	100%
43-423-5570	Utilities: Electricity	32,000	21,121	10,148	10,879	52%
43-423-5571	Utilities: Natural Gas	3,000	4,000	2,516	(1,000)	-25%
43-423-5572	Utilities: Water	5,000	500	-	4,500	900%
43-423-5580	Repairs and Maintenance	266,000	138,510	108,194	127,490	92%
43-423-5590	Other Operating Costs	5,000	47,575	44,836	(42,575)	-89%
Total Operating Costs		787,173	654,370	602,202	132,803	20%
Capital Purchases						
43-423-5606	Buildings & Structures	1,700,000	-	-	1,700,000	100%
43-423-5610	Land Improvements	1,000,000	-	-	1,000,000	100%
43-423-5640	Composting Facility	1,500,000	1,192,318	459,656	307,682	26%
43-423-5650	Transfer Station	29,978	27,143	8,064	2,835	10%
43-423-5661	Vehicles	416,275	818,011	482,059	(401,736)	-49%
43-423-5670	Machinery and Equipment	-	410,067	410,065	(410,067)	-100%
Total Capital Purchases		4,646,253	2,447,539	1,359,844	2,198,714	90%
Total Solid Waste Fund Expenditures		\$ 8,120,505	5,441,964	4,298,847	2,678,541	49%
Net Change in Fund Balance		\$ (4,773,699)	(1,519,408)	(574,060)	(3,259,291)	215%

Aggregate Non-Major Funds

The aggregate non-major funds are made up of special revenue, capital projects and debt service funds. Non-major special revenue funds are used to account for the accumulation and disbursement of restricted resources. Non-major special revenue funds include lodgers' tax, municipal street improvement, fire, recreation, intergovernmental grants, local government correction, law enforcement protection, local DWI, cannabis gross receipt tax, emergency medical service, local government abatement opioid, impact fees, and American Rescue Plan Act funds. Non-major capital projects funds are used to account for financial resources to be used for the acquisition or construction of capital facilities. Non-major capital projects funds include the Daniel Fernandez Park improvements, aquatic center, park 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. Non-major debt service funds include GRT revenue bond 2016 and G.O. bond 2016 funds.

Aggregate Non-Major Funds Revenue

The aggregate non-major funds' budgeted revenues are projected to be \$4,820,788, and are comprised of property taxes, gross receipts taxes, other taxes, intergovernmental grants/distributions, charges for services, and investment earnings.

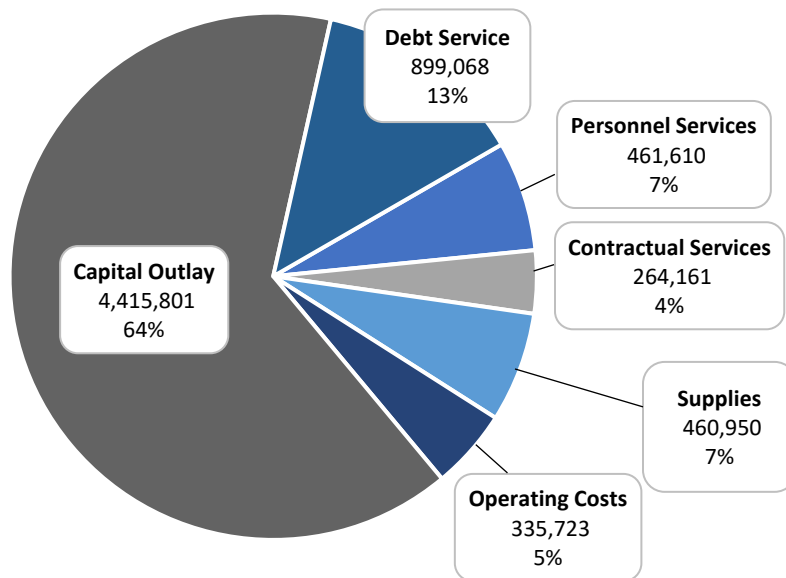


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Aggregate Non-Major Funds Expenditures

The aggregate non-major funds' budgeted expenditures have been projected to be \$6,837,313, and are comprised of personnel services, supplies, contractual services, 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, 2025	Final Adjusted June 30, 2024	June 30, 2024	Increase (Decrease)	Increase (Decrease)
Revenues					
Property Taxes	\$ 160,378	384,785	179,392	(224,407)	-58%
Gross Receipts Taxes	-	203,632	191,766	(203,632)	-100%
Other Taxes	588,000	539,333	507,654	48,667	9%
Intergovernmental Grants/Distributions	3,179,631	2,096,150	1,228,649	1,083,481	52%
Charges for Services	189,579	264,377	238,611	(74,798)	-28%
Investment Earnings	1,200	1,730	1,229	(530)	-31%
Impact Fees	702,000	-	-	702,000	100%
Total Revenues	\$ 4,820,788	3,490,007	2,347,301	1,330,781	38%
Expenditures					
Salaries and Wages	\$ 296,311	279,598	274,463	16,713	6%
Employee Benefits	165,299	164,056	145,428	1,243	1%
Supplies	460,950	514,776	300,860	(53,826)	-10%
Contractual Services	264,161	260,229	167,818	3,932	2%
Operating Costs	335,723	488,983	151,222	(153,260)	-31%
Capital Outlay	4,415,801	2,633,157	1,139,782	1,782,644	68%
Debt Service	899,068	899,817	899,815	(749)	0%
Total Expenditures	\$ 6,837,313	5,240,616	3,079,388	1,596,697	30%
Transfers					
Transfer In	2,239,034	839,534	839,534	1,399,500	167%
Total Transfers	2,239,034	839,534	839,534	1,399,500	167%
Net Change in Fund Balance	\$ 222,509	(911,075)	107,447	1,133,584	

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Lodgers Tax Fund (16)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Other Taxes						
16-340-4131	Lodgers Tax	\$ 104,000	126,917	126,916	(22,917)	-18%
Total Other Taxes		104,000	126,917	126,916	(22,917)	-18%
Total Lodgers Tax Fund Revenues		\$ 104,000	126,917	126,916	(22,917)	-18%
Contractual Services						
16-400-5410	Professional Services	\$ 40,000	82,367	54,322	(42,367)	-51%
Total Contractual Services		40,000	82,367	54,322	(42,367)	-51%
Operating Costs						
16-400-5524	Printing/Publishing/Advertising	1,000	8,821	8,820	(7,821)	-89%
16-400-5530	Event: Museum Tours	1,000	-	-	1,000	100%
16-400-5531	Event: Sports Tournaments	5,000	-	-	5,000	100%
16-400-5532	Event: Octoberfest	5,000	-	-	5,000	100%
16-400-5533	Event: Museum Event Art Shows	5,000	-	-	5,000	100%
16-400-5590	Other Operating Costs	5,000	-	-	5,000	100%
Total Operating Costs		22,000	8,821	8,820	13,179	149%
Total Lodgers Tax Fund Expenditures		\$ 62,000	91,188	63,142	(29,188)	-32%
Net Change in Fund Balance		\$ 42,000	35,729	63,774	6,271	18%

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Municipal Street Improvement Fund (17)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Other Taxes						
17-340-4013	Gas Tax: 1 Cent	\$ 152,000	160,000	128,323	(8,000)	-5%
17-340-4113	Gasoline Tax	187,000	252,416	252,415	(65,416)	-26%
Total Other Taxes		339,000	412,416	380,738	(73,416)	-18%
Intvestment Earnings						
17-306-4060	Interest Income	1,200	1,230	1,229	(30)	-2%
Total Investment Earnings		1,200	1,230	1,229	(30)	-2%
Total Municipal Street Improvement Fund Revenues		\$ 340,200	413,646	381,967	(73,446)	-18%
Operating Costs						
17-406-5580	Repairs and Maintenance	\$ -	141,085	-	(141,085)	-100%
Total Operating Costs		-	141,085	-	(141,085)	-100%
Capital Purchases						
17-406-5615	Vehicles	15,000	81,499	79,249	(66,499)	-82%
Total Capital Purchases		15,000	81,499	79,249	(66,499)	-82%
Debt Service						
17-406-5710	Debt Service: Principal	176,629	174,534	174,534	2,095	1%
17-406-5720	Debt Service: Interest Expense	6,436	8,530	8,530	(2,094)	-25%
Total Debt Service		183,065	183,064	183,064	1	0%
Total Municipal Street Improvement Fund Expenditures		\$ 198,065	405,648	262,313	(207,583)	-51%
Transfers In/Out						
17-348-6041	Transfer From Water/Sewer	183,064	183,064	183,064	-	0%
Total Transfers In/Out		183,064	183,064	183,064	-	0%
Net Change in Fund Balance		\$ 325,199	191,062	302,718	134,137	70%

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Fire Fund (21)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
21-305-4006	State Fire Allotment	\$ 332,496	335,179	335,178	(2,683)	-1%
Total Intergovernmental Grants/Distributions		332,496	335,179	335,178	(2,683)	-1%
Investment Earnings						
21-306-4060	Interest Income	-	500	-	(500)	-100%
Total Investment Earnings		-	500	-	(500)	-100%
Total Fire Fund Revenues		\$ 332,496	335,679	335,178	(3,183)	-1%
Supplies						
21-405-5320	Furniture/Fixtures/Equipment	\$ 10,000	10,000	-	-	0%
21-405-5313	Field Supplies	65,000	65,000	2,216	-	0%
21-405-5330	Training Supplies	10,000	10,000	-	-	0%
21-405-5350	Safety Supplies	65,000	91,000	21,263	(26,000)	-29%
21-405-5380	Software	22,000	31,050	28,097	(9,050)	-29%
21-405-5390	Other Supplies	5,000	5,000	-	-	0%
Total Supplies		177,000	212,050	51,576	(35,050)	-17%
Contractual Services						
21-405-5410	Professional Services	20,000	20,000	-	-	0%
Total Contractual Services		20,000	20,000	-	-	0%
Operating Costs						
21-405-5514	Training and Seminars	11,000	1,954	-	9,046	463%
21-405-5515	Employee Travel	6,000	-	-	6,000	100%
21-405-5523	Insurance Premiums	10,000	-	-	10,000	100%
21-405-5527	Fleet Maintenance	20,000	5,822	-	14,178	244%
21-405-5580	Repairs and Maintenance	50,000	25,000	9,689	25,000	100%
21-405-5590	Other Operating Costs	10,000	5,224	5,223	4,776	91%
Total Operating Costs		107,000	38,000	14,912	69,000	182%
Capital Purchases						
21-405-5661	Vehicles	200,000	200,000	5,822	-	0%
21-405-5670	Other Capital Expenditures	75,000	89,000	51,655	(14,000)	-16%
Total Capital Purchases		275,000	289,000	57,477	(14,000)	-5%
Total Fire Fund Expenditures		\$ 579,000	559,050	123,965	19,950	4%
Net Change in Fund Balance		\$ (246,504)	(223,371)	211,213	(23,133)	10%

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Recreation Fund (22)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Charges for Services						
22-307-4130	League and Dance Fees	\$ 60,000	125,032	118,455	(65,032)	-52%
22-307-4132	Special Activities	70,000	70,000	64,764	-	0%
22-307-4134	Senior Olympics	5,000	5,000	1,743	-	0%
22-353-4010	Gross Receipts Tax	5,000	10,345	10,344	(5,345)	-52%
Total Charges for Services		140,000	210,377	195,306	(70,377)	-33%
Total Recreation Fund Revenues		\$ 140,000	210,527	195,306	(70,527)	-34%
Supplies						
22-410-5310	General Office Supplies	\$ -	200	-	(200)	-100%
22-410-5320	Furniture/Fixtures/Equipment	-	14,295	14,295	(14,295)	-100%
22-410-5360	Recreational Supplies	30,000	68,673	66,312	(38,673)	-56%
22-410-5390	Other Supplies	30,000	40,363	35,305	(10,363)	-26%
Total Supplies		60,000	123,531	115,912	(63,531)	-51%
Contractual Services						
22-410-5440	Other Services	20,000	15,000	7,422	5,000	33%
Total Contractual Services		20,000	15,000	7,422	5,000	33%
Operating Costs						
22-410-5500	Gross Receipts Tax	6,500	12,672	12,671	(6,172)	-49%
22-410-5590	Employee Benefit Fund	9,100	49,520	49,519	(40,420)	-82%
Total Operating Costs		15,600	62,192	62,190	(46,592)	-75%
Total Recreation Fund Expenditures		\$ 95,600	200,723	185,524	(41,592)	-21%
Net Change in Fund Balance		\$ 44,400	9,804	9,782	(28,935)	-295%

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Intergovernmental Grants Fund (24)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
24-382-4012	Cities Readiness Initiative	\$ 14,770	3,551	3,550	11,219	316%
24-382-4013	DHSEM State Homeland Security	104,654	114,301	62,067	(9,647)	-8%
Total Intergovernmental Grants/Distributions		119,424	117,852	65,617	1,572	1%
Total Intergovernmental Grants Fund Revenues		\$ 119,424	117,852	65,617	1,572	1%
Operating Costs						
24-510-5503	Cities Readiness Initiative Ex	\$ 14,770	6,310	6,309	8,460	134%
24-510-5504	State Homeland Security Exp	104,654	114,301	-	(9,647)	-8%
Total Operating Costs		119,424	120,611	6,309	(1,187)	-1%
Total Intergovernmental Grants Fund Expenditures		\$ 119,424	120,611	6,309	(1,187)	-1%
Net Change in Fund Balance		\$ -	(2,759)	59,308	2,759	0%

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Local Government Correction Fund (26)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2024	Increase	Increase
	June 30, 2025	June 30, 2024		(Decrease)	(Decrease)
Charges for Services					
26-360-4150 Correction Fees	\$ -	22,000	13,920	(22,000)	-100%
Total Charges for Services	-	22,000	13,920	(22,000)	-100%
Total Local Government Correction Fund Revenues	\$ -	22,000	13,920	(22,000)	-100%
Operating Costs					
26-402-5527 Care of Prisoners	\$ -	22,000	-	(22,000)	-100%
Total Operating Costs	-	22,000	-	(22,000)	-100%
Total Local Government Correction Fund Expenditures	\$ -	22,000	-	(22,000)	-100%
Net Change in Fund Balance	\$ -	-	13,920	-	100%

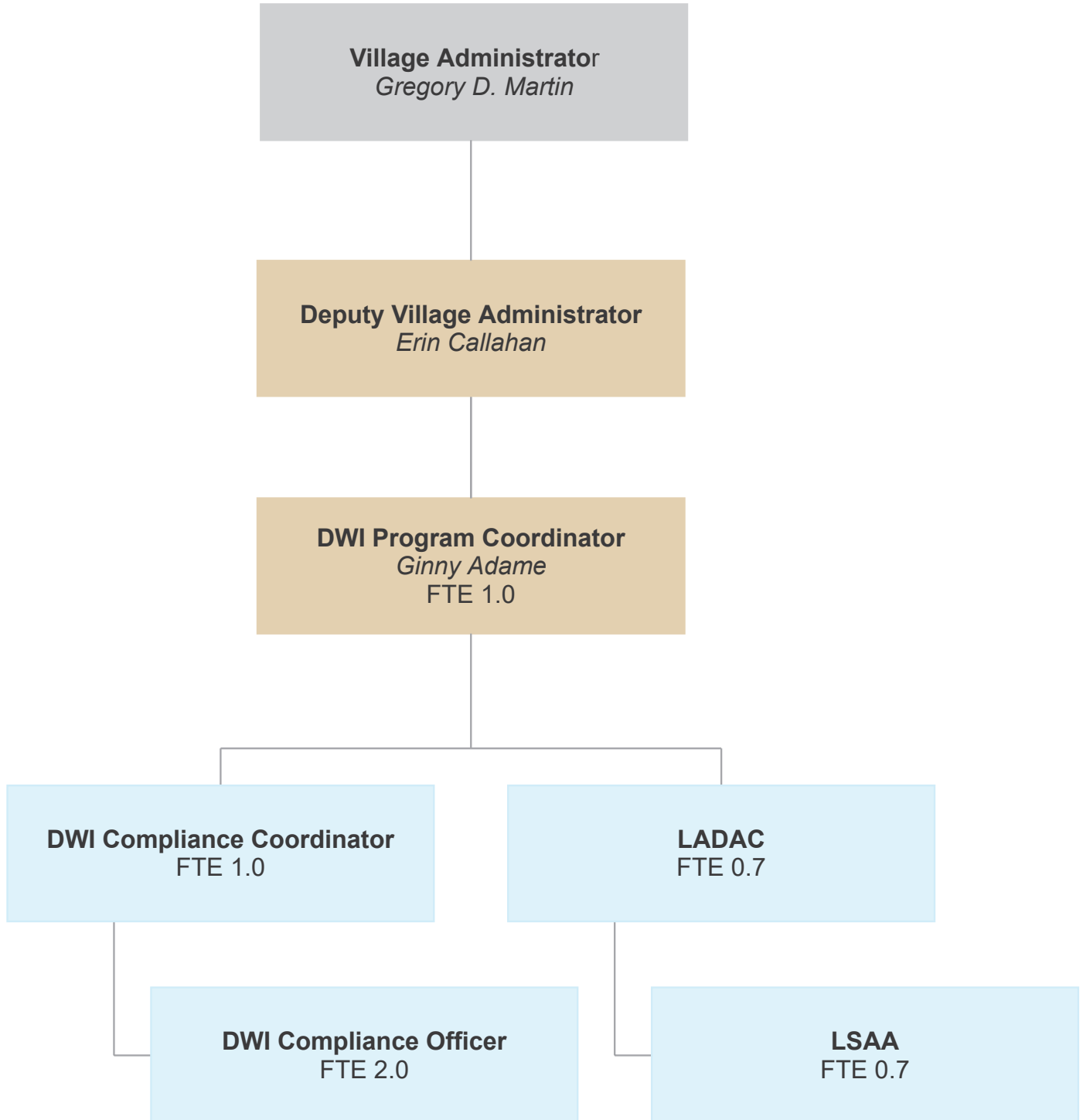
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Law Enforcement Protection Fund (27)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
27-305-4006	State Law Enforcement Allotment	\$ 159,500	155,000	155,000	4,500	3%
Total Intergovernmental Grants/Distributions		159,500	155,000	155,000	4,500	3%
Total Law Enforcement Protection Fund Revenues		\$ 159,500	155,000	155,000	4,500	3%
Supplies						
27-404-5313	Field Supplies	\$ 159,500	85,000	64,291	74,500	88%
27-404-5320	Furniture/Fixtures/Equipment	-	10,000	2,141	(10,000)	-100%
27-404-5340	Uniforms	-	27,175	12,784	(27,175)	-100%
27-404-5380	Software	-	12,825	12,825	(12,825)	-100%
Total Supplies		159,500	135,000	92,041	24,500	18%
Capital Purchases						
27-404-5661	Vehicles	-	20,000	-	(20,000)	-100%
Total Capital Purchases		-	20,000	-	(20,000)	-100%
Total Law Enforcement Protection Fund Expend.		\$ 159,500	155,000	92,041	4,500	3%
Net Change in Fund Balance		\$ -	-	62,959	-	100%

Local DWI Program

FTE 5.4



**STATE OF NEW MEXICO
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Local DWI Program

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 sight 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 Office.

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

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Description (Continued):

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 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.

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 bilingual.

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.

Performance Measures:

Description	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
Maintain a rate of recidivism that is 10% or less	Yes	Yes	Yes
Maintain a closure rate of 80% or greater for monitored and tracked clients	Yes	Yes	Yes
Number of prevention-based activities	225	200	200

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Local DWI Fund (29)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
29-391-4009	DWI Grant 20-D-J-G-33	\$ 209,859	154,432	154,430	55,427	36%
29-391-4011	LDWI Distribution 20-D-J-D-33	473,352	462,272	443,772	11,080	2%
Total Intergovernmental Grants/Distributions		683,211	616,704	598,202	66,507	11%
Charges for Services						
29-385-4010	Program Fees	39,579	25,000	23,180	14,579	58%
29-385-4011	Court Fines	10,000	7,000	6,205	3,000	43%
Total Charges for Services Revenues		49,579	32,000	29,385	17,579	55%
Total Local DWI Fund Revenues		\$ 732,790	648,704	627,587	84,086	13%

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted	June 30, 2024	Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
29-417-5120	Salaries: Full-Time Positions	\$ 219,327	206,565	204,307	12,762	6%
29-417-5130	Salaries: Part-Time Positions	76,984	73,033	70,156	3,951	5%
Total Salaries and Wages		296,311	279,598	274,463	16,713	6%
Employee Bene						
29-417-5210	FICA: Social Security	18,285	16,990	15,917	1,295	8%
29-417-5211	FICA: Medicare	4,277	3,974	3,723	303	8%
29-417-5220	Retirement	57,691	58,340	51,104	(649)	-1%
29-417-5221	Retiree Health Care	11,798	10,264	6,991	1,534	15%
29-417-5230	Health and Medical Premiums	67,976	69,721	63,329	(1,745)	-3%
29-417-5231	Dental Insurance Premiums	2,558	2,558	2,550	-	0%
29-417-5232	Life Insurance Premiums	156	156	96	-	0%
29-417-5233	Disability Insurance Premiums	1,328	762	715	566	74%
29-417-5240	Unemployment Compensation	974	905	619	69	8%
29-417-5250	Workers Compensation Premium	56	56	55	-	0%
29-417-5290	Other Employee Benefits	200	330	329	(130)	-39%
Total Employee Benefits		165,299	164,056	145,428	1,243	1%
Supplies						
29-417-5310	General Office Supplies	2,300	3,908	3,851	(1,608)	-41%
29-417-5312	Janitorial Supplies	500	617	616	(117)	-19%
29-417-5321	Technology Equipment/Hardware	9,400	-	-	9,400	100%
29-417-5330	Training Supplies	3,800	3,520	2,942	280	8%
29-417-5340	Uniforms	-	700	313	(700)	-100%
29-417-5351	Medical Supplies	9,750	8,475	7,428	1,275	15%
29-417-5380	Software	8,100	4,315	3,525	3,785	88%
29-417-5390	Other Supplies	600	2,569	2,568	(1,969)	-77%
Total Supplies		34,450	30,020	27,158	4,430	15%
Contractual Services						
29-417-5410	Professional Services	152,391	106,618	102,927	45,773	43%
29-417-5420	Attorney Fees	1,000	1,000	-	-	0%
29-417-5440	Other Services	10,770	5,841	3,147	4,929	84%
Total Contractual Services		164,161	113,459	106,074	50,702	45%
Operating Costs						
29-417-5514	Employee Training	3,824	3,959	870	(135)	-3%
29-417-5515	Employee Travel	10,765	9,258	9,256	1,507	16%
29-417-5520	Postage	200	225	168	(25)	-11%
29-417-5521	Telecommunications	8,090	5,585	4,664	2,505	45%
29-417-5522	Subscriptions and Dues	2,320	2,250	2,250	70	3%
29-417-5523	Insurance Premiums	7,750	7,001	6,999	749	11%
29-417-5525	Lease Payments	3,850	7,000	6,377	(3,150)	-45%
29-417-5570	Utilities: Electricity	7,590	7,551	6,578	39	1%
29-417-5571	Utilities - Natural Gas	750	1,284	696	(534)	-42%
29-417-5572	Utilities: Water	1,540	1,500	1,376	40	3%
29-417-5580	Repairs and Maintenance	-	1,000	-	(1,000)	-100%
29-417-5590	Other Operating Costs	25,020	22,230	19,071	2,790	13%
29-417-5597	Grant Operating Expense	-	39	38	(39)	-100%
Total Operating Costs		71,699	69,532	58,991	2,167	3%
Total Local DWI Fund Expenditures		\$ 731,920	656,665	612,114	75,255	11%
Net Change in Fund Balance		\$ 870	(7,961)	15,473	8,831	-111%

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Cannabis Gross Receipts Tax Fund (30)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Gross Receipts Tax Revenue						
30-340-4131	Cannabis Gross Receipts Tax	\$ 150,000	197,700	197,697	(47,700)	-24%
30-340-4132	Cannabis GRT Tax: Admin Fee	(5,000)	5,932	(5,931)	(10,932)	-184%
Total Gross Receipts Tax Revenue		145,000	203,632	191,766	(58,632)	-29%
Total Cannabis Gross Receipts Tax Fund Revenues		\$ 145,000	203,632	191,766	(58,632)	-29%
Net Change in Fund Balance		\$ 145,000	203,632	191,766	-	0%

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Emergency Medical Service Fund (39)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted		Increase	Increase
	June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions					
39-305-4006 EMS Distribution	\$ 100,000	14,009	13,989	85,991	614%
Total Intergovernmental Grants/Distributions	100,000	14,009	13,989	85,991	614%
Total Emergency Medical Service Fund Revenues	\$ 100,000	14,009	13,989	85,991	614%
Contractual Services					
39-405-5440 Other Services	\$ 20,000	-	-	20,000	100%
Total Contractual Services	20,000	-	-	20,000	100%
Supplies					
39-405-5313 Field Supplies	5,000	-	-	5,000	100%
39-405-5351 Medical Supplies	25,000	14,175	14,173	10,825	76%
Total Supplies	30,000	14,175	14,173	15,825	112%
Operating Costs					
39-405-5590 Other Operating Costs	-	4,937	4,936	(4,937)	-100%
Total Operating Costs	-	4,937	4,936	(4,937)	-100%
Total Emergency Medical Service Fund Expend.	\$ 50,000	19,112	19,109	10,888	57%
Net Change in Fund Balance	\$ 50,000	(5,103)	(5,120)	75,103	-1472%

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LG Abatement Opioid Fund (46)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2024	Increase	Increase
	June 30, 2025	June 30, 2024		(Decrease)	(Decrease)
Intergovernmental Grants/Distributions					
46-310-4131 LG Abatement Opioid Revenue	\$ -	60,664	60,663	(60,664)	-100%
Total Intergovernmental Grants/Distributions	-	60,664	60,663	(60,664)	-100%
Total LG Abatement Opioid Fund Revenues	\$ -	60,664	60,663	(60,664)	-100%
Net Change in Fund Balance	\$ -	60,664	60,663	-	0%

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Impact Fee Fund (47)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Impact Fee Revenues						
47-340-4001	Sewer Impact Fees	\$ 250,000	-	-	250,000	100%
47-340-4002	Water Impact Fees	252,000	-	-	252,000	100%
47-340-4003	Parks Impact Fees	200,000	-	-	200,000	100%
Total Impact Fees		702,000	-	-	702,000	100%
Total Impact Fee Fund Revenues		\$ 702,000	-	-	702,000	100%
Capital Purchases						
47-421-5601	Sewer - New Administration & Lab Building	\$ 120,000	-	-	120,000	100%
47-422-5601	Water - SCADA Improvements	683,801	-	-	683,801	100%
47-441-5604	Parks - Rancho Valencia Park	100,000	-	-	100,000	100%
Total Capital Purchases		903,801	-	-	903,801	100%
Total Impact Fee Fund Expenditures		\$ 903,801	-	-	903,801	100%
Net Change in Fund Balance		\$ (201,801)	-	-	(201,801)	100%

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American Rescue Plan Act Fund (61)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2025	Final Adjusted June 30, 2024	June 30, 2024	Increase (Decrease)	Increase (Decrease)
Intergovernmental Grants/Distributions					
61-382-4011 ARPA Grant to Public Libraries	-	26,742	-	(26,742)	-100%
Total Intergovernmental Grants/Distributions	-	26,742	-	(26,742)	-100%
Total American Rescue Plan Act Fund Revenues	\$ -	26,742	-	(26,742)	-100%
Operating Costs					
61-510-5502 ARPA Public Libraries Expendit	-	26,742	-	(26,742)	-100%
Total Operating Costs	-	26,742	-	(26,742)	-100%
Capital Purchases					
61-510-5501 NM 6 Central NM Sewerline Ext	-	1,172,658	810,786	(1,172,658)	
Total Capital Purchases	-	1,172,658	810,786	(1,172,658)	-100%
Total American Rescue Plan Act Fund Expenditures	\$ -	1,199,400	810,786	(1,199,400)	-100%
Net Change in Fund Balance	\$ -	(1,172,658)	(810,786)	1,172,658	0%

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Daniel Fernandez Park Improvements Fund (31)
Capital Projects Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
31-320-4009	Legislative Appropriation	\$ 535,000	535,000	-	-	0%
Total Intergovernmental Grants/Distributions		535,000	535,000	-	-	0%
Total DF Park Improvements Fund Revenues		\$ 535,000	535,000	-	-	0%
Capital Purchases						
31-441-5650	Daniel Fernandez Gym Expansion	\$ -	252,739	252,738	(252,739)	-100%
31-441-5651	Buildings & Structures	130,000	-	-	130,000	100%
31-441-5688	Daniel Fernandez Park Improvement	535,000	(535,000)	-	1,070,000	-200%
Total Capital Purchases		665,000	(282,261)	252,738	947,261	-336%
Total DF Park Improvements Fund Expenditures		\$ 665,000	(282,261)	252,738	947,261	-336%
Transfers In/Out						
31-348-6010	Transfer from General Fund	130,000	-	-	130,000	100%
Total Transfers In/Out		130,000	-	-	130,000	100%
Net Change in Fund Balance		\$ -	817,261	(252,738)	(817,261)	0%

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Park Improvements Fund (38)
Capital Projects Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
38-322-4009	Legislative Appropriation - River Park	\$ 550,000	770,000	-	(220,000)	-29%
38-322-4010	Legislative Appropriation - Rancho Valencia Park	700,000	-	-	700,000	100%
Total Intergovernmental Grants/Distributions		1,250,000	770,000	-	480,000	62%
Total Park Improvements Fund Revenues		\$ 1,250,000	770,000	-	480,000	62%
Contractual Services						
38-441-5410	Professional Services	\$ -	49,403	-	(49,403)	-100%
Total Contractual Services		-	49,403	-	(49,403)	-100%
Capital Purchases						
38-441-5690	River Park & Bosque Improvements	550,000	670,000	192,270	(120,000)	-18%
38-441-5691	Rancho Valencia Park Improvements	1,007,000	-	-	1,007,000	100%
38-441-5692	Los Cerritos Park Improvements	1,000,000	-	-	1,000,000	100%
Total Capital Purchases		2,557,000	670,000	192,270	1,887,000	282%
Total Park Improvements Fund Expenditures		\$ 2,557,000	719,403	192,270	1,837,597	255%
Transfers In/Out						
38-348-6010	Transfer from General Fund	1,500,000	-	-	1,500,000	100%
Total Transfers In/Out		1,500,000	-	-	1,500,000	100%
Net Change in Fund Balance		\$ 193,000	50,597	(192,270)	(1,357,597)	0%

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GRT Revenue Bond 2016 Fund (34)
Debt Service Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Debt Service						
34-400-5710	Debt Service: Principal	\$ 155,000	150,000	150,000	5,000	3%
34-400-5720	Debt Service: Interest Expense	101,700	106,200	106,200	(4,500)	-4%
34-400-5721	Debt Service: Other Fees	270	270	269	-	0%
Total Debt Service		256,970	256,470	256,469	500	0%
Total GRT Revenue Bond 2016 Fund Expenditures		\$ 256,970	256,470	256,469	500	0%
Transfers In/Out						
34-392-3000	Transfer from Infrastructure	256,970	256,470	256,470	500	0%
Total Transfers In/Out		256,970	256,470	256,470	500	0%
Net Change in Fund Balance		\$ -	-	1	-	0%

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Property Taxes						
36-300-4101	Property Taxes: Debt Service	\$ 160,378	384,785	179,392	(224,407)	-58%
Total Property Tax Revenues		160,378	384,785	179,392	(224,407)	-58%
Total G.O. Bond 2016 Fund Revenues		\$ 160,378	384,785	179,392	(224,407)	-58%
Debt Service						
36-400-5710	Debt Service: Principal	\$ 380,000	370,000	370,000	10,000	3%
36-400-5720	Debt Service: Interest Expense	78,763	90,013	90,013	(11,250)	-12%
36-400-5721	Debt Service: Other Fees	270	270	269	-	0%
Total Debt Service		459,033	460,283	460,282	(1,250)	0%
Total G.O. Bond 2016 Fund Expenditures		\$ 459,033	460,283	460,282	(1,250)	0%
Transfers In/Out						
36-392-3000	Transfer from General Fund	299,000	-	-	299,000	100%
Total Transfers In/Out		299,000	-	-	299,000	100%
Net Change in Fund Balance		\$ 345	(75,498)	(280,890)	75,843	0%

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Fiduciary Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2025	Final Adjusted June 30, 2024	June 30, 2024	Increase (Decrease)	Increase (Decrease)
Revenues					
Charges for Services	-	9,000	6,218	(9,000)	-100%
Investment Earnings	2,400	2,400	2,275	-	0%
Miscellaneous Revenues	875,995	715,595	681,813	160,400	22%
Total Revenues	\$ 878,395	726,995	690,306	151,400	21%
Expenditures					
Employee Benefits	294,246	324,000	240,818	(29,754)	-9%
Operating Costs	17,800	33,923	26,017	(16,123)	-48%
Total Expenditures	312,046	357,923	266,835	(45,877)	-13%
Net Change in Fund Balance	\$ 566,349	369,072	423,471	197,277	

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Employee Benefit Fund (60)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Investment Earnings						
60-306-4060	Interest Income	\$ 2,400	2,400	2,275	-	0%
Total Investment Earnings		2,400	2,400	2,275	-	0%
60-311-3099	Contributions: Employees	708,172	521,940	521,939	186,232	36%
60-370-4014	Contributions: Retirees	146,823	161,986	129,559	(15,163)	-9%
Total Miscellaneous Revenues		854,995	683,926	651,498	171,069	25%
Total Employee Benefit Fund Revenues		\$ 857,395	686,326	653,773	171,069	25%
Employee Benefits						
60-530-5562	Health and Medical Premiums	\$ 294,246	324,000	240,818	(29,754)	-9%
Total Employee Benefits		294,246	324,000	240,818	(29,754)	-9%
Total Employee Benefit Fund Expenditures		294,246	324,000	240,818	(29,754)	-9%
Net Change in Fund Balance		\$ 563,149	362,326	412,955	200,823	55%

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Appreciating You Fund (62)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	% Change
		June 30, 2025	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)
Miscellaneous Revenues						
62-370-4710	Donations/Contributions	\$ 3,000	3,000	3,273	-	0%
Total Miscellaneous Revenues		3,000	3,000	3,273	-	0%
Total Appreciating You Fund Revenues		3,000	3,000	3,273	-	0%
Operating Costs						
62-500-5501	Operating Costs	\$ 3,000	3,000	-	-	0%
Total Operating Costs		3,000	3,000	-	-	0%
Total Appreciating You Fund Expenditures		3,000	3,000	-	-	0%
Net Change in Fund Balance						
		\$ -	-	3,273	-	100%

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Police Evidence Fund (64)
Fiduciary Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2024	Increase	Increase
	June 30, 2025	June 30, 2024		(Decrease)	(Decrease)
Miscellaneous Revenues					
64-370-4799 Cash Collected as Evidence	\$ 10,000	18,169	18,167	(8,169)	-45%
Total Miscellaneous Revenues	10,000	18,169	18,167	(8,169)	-45%
Total Police Evidence Fund Revenues	\$ 10,000	18,169	18,167	(8,169)	-45%
Operating Costs					
64-404-5501 Cash Returned as Evidence	\$ 10,000	10,000	8,503	-	0%
Total Operating Costs	10,000	10,000	8,503	-	0%
Total Police Evidence Fund Expenditures	10,000	10,000	8,503	-	0%
Net Change in Fund Balance	\$ -	8,169	9,664	(8,169)	-100%

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Firefighter Fund (65)
Fiduciary Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2024	Increase	Increase
	June 30, 2025	June 30, 2024		(Decrease)	(Decrease)
Miscellaneous Revenues					
65-370-4710 Donations/Contributions	\$ 3,000	3,000	2,905	-	0%
Total Miscellaneous Revenues	3,000	3,000	2,905	-	0%
Total Firefighter Fund Revenues	\$ 3,000	3,000	2,905	-	0%
Operating Costs					
65-405-5501 Operating Costs	3,000	4,423	3,422	(1,423)	-32%
Total Operating Costs	3,000	4,423	3,422	(1,423)	-32%
Total Firefighter Fund Expenditures	\$ 3,000	4,423	3,422	(1,423)	-32%
Net Change in Fund Balance	\$ -	(1,423)	(517)	1,423	-100%

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Cops for Kids Fund (66)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	% Change
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
Miscellaneous Revenues						
66-370-4710	Donations/Contributions	\$ 5,000	7,500	5,970	(2,500)	-33%
Total Miscellaneous Revenues		5,000	7,500	5,970	(2,500)	-33%
Total Cops for Kids Fund Revenues		\$ 5,000	7,500	5,970	(2,500)	-33%
Operating Costs						
66-404-5501	Operating Costs	\$ 1,800	7,500	7,366	(5,700)	-76%
Total Operating Costs		1,800	7,500	7,366	(5,700)	-76%
Total Cops for Kids Fund Expenditures		\$ 1,800	7,500	7,366	(5,700)	-76%
Net Change in Fund Balance		\$ 3,200	-	(1,396)	3,200	100%

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Schedule of Transfers

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2025	June 30, 2024	June 30, 2024	(Decrease)	(Decrease)
General Fund Transfers						
11-348-3080	Transfer from Water/Sewer Fund	\$ -	181,000	181,000	(181,000)	-100%
11-492-6031	Transfer to Sports Complex Improvements Fund	-	(400,000)	(400,000)	400,000	-100%
11-492-6032	Transfer to Aquatic Center Fund	-	-	-	-	100%
11-492-6033	Transfer to DF Park Improvements Fund	(130,000)	-	-	(130,000)	100%
11-492-6034	Transfer to Infrastructure Fund	-	(169,600)	-	169,600	-100%
11-492-6050	Transfer to I-25 Interchange Fund	-	(5,000,000)	(5,000,000)	5,000,000	-100%
11-492-6052	Transfer to Park Improvements Fund	(1,500,000)	-	-	(1,500,000)	100%
11-492-6070	Transfer to Water/Sewer Fund	(1,600,000)	(2,037,866)	(2,037,866)	437,866	-21%
11-492-6080	Transfer to GO Bond 2016 Fund	(299,000)	-	-	(299,000)	100%
Total General Fund Transfers		(3,529,000)	(7,426,466)	(7,256,866)	3,897,466	-52%
Municipal Street Improvement Fund Transfers						
17-492-6040	Transfer to Water/Sewer Fund	183,064	-	-	183,064	100%
Total Municipal Street Improvement Fund Transfers		183,064	-	-	183,064	100%
Infrastructure Fund Transfers						
25-348-6020	Transfer from General Fund	-	169,600	-	(169,600)	-100%
25-492-6010	Transfer to GRT Revenue Bond 2016 Fund	(256,970)	(256,470)	(256,470)	(500)	0%
Total Infrastructure Fund Transfers		(256,970)	(86,870)	(256,470)	(170,100)	196%
Park Improvements Fund Transfers						
38-348-6010	Transfer from General Fund	1,500,000	-	-	1,500,000	100%
Total Park Improvements Fund Transfers		1,500,000	-	-	1,500,000	100%
I-25 Interchange Fund Transfers						
42-348-6020	Transfer from General Fund	-	5,000,000	5,000,000	(5,000,000)	-100%
Total I-25 Interchange Fund Transfers		-	5,000,000	5,000,000	(5,000,000)	-100%
Daniel Fernandez Park Improvements Fund Transfers						
31-348-6010	Transfer from General Fund	130,000	-	-	130,000	100%
Total Daniel Fernandez Park Improvements Fund Transfers		130,000	-	-	130,000	100%
Sports Complex Fund Transfers						
40-348-6010	Transfer from General Fund	-	400,000	400,000	(400,000)	-100%
Total Sports Complex Fund Transfers		-	400,000	400,000	(400,000)	-100%
GRT Bond 2016 Fund Transfers						
34-392-3000	Transfer from Infrastructure	256,970	256,470	256,470	500	0%
Total GRT Bond 2016 Fund Transfers		256,970	256,470	256,470	500	0%
GO Bond Fund Transfers						
36-392-3000	Transfer from General Fund	299,000	-	-	299,000	100%
Total GO Bond Fund Transfers		299,000	-	-	299,000	100%
Water/Sewer Fund Transfers						
41-348-3050	Transfer from General Fund	1,600,000	2,037,866	2,037,866	(437,866)	-21%
41-348-3080	Transfer to Municipal Streets Improvement Fund	-	-	-	-	100%
41-492-6012	Transfer to Municipal Streets Improvement Fund	(183,064)	-	-	-	100%
41-492-6055	Transfer to General Fund	-	183,064	(183,064)	(183,064)	-100%
41-492-6056	Transfer to General Fund	-	(181,000)	(181,000)	181,000	-100%
Total Water/Sewer Fund Transfers		1,416,936	2,039,930	1,673,802	(439,930)	-22%
Net Cash Transfers		\$ -	183,064	(183,064)	(1,799,000)	0%

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Personnel Changes

New Positions:

Position Title:	Assistant Finance Director (new position)
Department/Division:	Finance
Pay Grade:	17
Est. Salary & Benefits Cost:	\$143,677
FTE:	1.0
Rationale:	The creation of an Assistant Finance Director position would provide the needed bandwidth for the finance team to perform additional duties such as; tracking legislative, federal and federal flow-through fundings, and provide SEFA data for the annual audit. Provide "in the field" training to help employees utilize Caselle and help them understand state procurement policies. Perform periodic audits of local businesses who remit lodgers tax as required by the State of NM. Provide assistance to the Finance Director with monitoring the current year budget, producing a new annual budget and budget book along with the annual audit. It would also provide the staff needed to complete the implementation of Caselle's online PO requisition process to the remaining departments/divisions.

Position Title:	Information Technology Assistant (new position)
Department/Division:	Information Technology
Pay Grade:	3
Est. Salary & Benefits Cost:	\$55,177
FTE:	1.0
Rationale:	Currently, we are providing Village-wide Technology Asset purchasing and tracking as well as Budget Planning and management for Technology Assets. This is handled by our Information Security Administrator leaving the incumbent with only around 20% of available time for Information Security Activities. As a result, the more intricate Cyber Security functions are offloaded to the IT Director. This position will be used to offload the day-to-day operations of purchasing and budget tracking to a more cost-effective position. As a result, the IT Department will be better equipped to manage Cyber Risk as well as protect against Cyber-attacks. This position will be tasked with service ticket triage. This position will be cross trained to cover the front desk at admin if needed.

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New Positions (Continued):

Position Title:	Police Officer (existing position)
Department/Division:	Police Department
Pay Grade:	P2
Est. Salary & Benefits Cost:	\$316,365
FTE:	3.0
Rationale:	We have filled nearly all current vacant positions within the department. With the observed increase in calls for service and projected continued increase, the department needs an additional officer on each shift to keep up with the demand. We also received state funding to the sum of \$656,250.00 (23-ZH5048-45) to assist the Village of Los Lunas to fund these positions (three-year period). The funding is disbursed as follows: \$375,000 for year 1, \$187,500 for year 2, and \$93,750 for year 3.

Position Title:	Police Evidence Technician (existing position)
Department/Division:	Police Department
Pay Grade:	5
Est. Salary & Benefits Cost:	\$79,837
FTE:	1.0
Rationale:	With the increases in calls for service we have seen an increase in evidence. More specifically, digital evidence that has proven to be incredibly taxing for a single evidence technician to have to process and redact. We also received state funding to the sum of \$656,250.00 (23-ZH5048-45) to assist the Village of Los Lunas to fund these positions (three-year period). The funding is disbursed as follows: \$375,000 for year 1, \$187,500 for year 2, and \$93,750 for year 3.

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New Positions (Continued):

Position Title:	Commercial Driver (existing position)
Department/Division:	Public Works/Solid Waste
Pay Grade:	5
Est. Salary & Benefits Cost:	\$81,721
FTE:	1.0
Rationale:	The Solid Waste Commercial Driver position is vital for the division, as it will help disburse the current workload, and utilize all drivers while assisting in various job tasks. Commercial drivers will drive and operate commercial collection vehicles over a designated route and pick up solid waste containers, including recyclables or yard waste as assigned. Commercial drivers are also responsible for driving a semi-truck with a trailer to make runs to and from landfill and performs other duties as assigned or required. This additional position will allow for current and future growth of our commercial customers as well as provide service 7 days a week. This will also allow redundancy between the commercial and residential drivers.

Position Title:	Administrative Assistant (existing position)
Department/Division:	Public Works/Solid Waste
Pay Grade:	3
Est. Salary & Benefits Cost:	\$49,645
FTE:	1.0
Rationale:	The Solid Waste Administrative Assistant's full time duties would consist of the following, but are not limited to; providing professional customer service to Village staff as well as the public, through various communication methods (in-person, email correspondence, and assisting customers on the telephone), coordinating and disseminating information to other departments and/or divisions, assisting the public by scheduling special pickups, trash receptacle replacements, complaints, and general requests/questions. Duties will also include maintaining records and updated information in route ware, meeting with the public that are utilizing Transfer Station services and verifying customer information (water bill and ID). The Solid Waste administrative assistant will also be responsible for collecting money from customers that are outside of the Village limits. This position will be cross trained to cover the front desk at admin if needed.

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Budgeted Positions by FTE

General Fund (11)

Administration Department

Mayor & Council Division (431)

Position Title	Department	Division	Status	FY 2025		FY 2024		FY 2023	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Mayor	Administration	Mayor & Council	Elected	-	-	-	-	-	-
Village Councilor	Administration	Mayor & Council	Elected	-	-	-	-	-	-
Mayor & Council Division Total				-	-	-	-	-	-

Village Administrator Division (432)

Position Title	Department	Division	Status	FY 2025		FY 2024		FY 2023	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Village Administrator	Administration	Village Administrator	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Village Administrator	Administration	Village Administrator	Full-time	1.0	1.0	1.0	1.0	-	-
Deputy Clerk	Administration	Village Administrator	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	Administration	Village Administrator	Full-time	1.0	1.0	1.0	1.0	-	-
Village Administrator Division Total				4.0	4.0	4.0	4.0	2.0	2.0

Economic Development Division (452)

Position Title	Department	Division	Status	FY 2025		FY 2024		FY 2023	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Senior Economic Developer	Administration	Economic Development	Full-time	1.0	-	-	-	-	-
Economic Development Division Total				1.0	-	-	-	-	-
Administration Department Total				5.0	4.0	4.0	4.0	2.0	2.0

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

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 FTE
Finance Director	Finance	Finance	Full-time	1.0	1.0	1.0
Assistant Finance Director	Finance	Finance	Full-time	1.0	-	-
Accountant	Finance	Finance	Full-time	1.0	1.0	1.0
Procurement Coordinator	Finance	Finance	Full-time	1.0	1.0	1.0
Payroll and Benefits Specialist	Finance	Finance	Full-time	1.0	1.0	1.0
Accounts Payable Specialist	Finance	Finance	Full-time	1.0	1.0	1.0
Finance Division Total				6.0	5.0	5.0

Utility Billing Division (434)

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 FTE
Utility Billing Supervisor	Finance	Utility Billing	Full-time	1.0	1.0	1.0
Utility Billing Clerk	Finance	Utility Billing	Full-time	4.0	4.0	4.0
Utility Division Total				5.0	5.0	5.0
Finance Department Total				11.0	10.0	10.0

Information Technology Department
Information Technology Department (435)

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 FTE
Information Technology Director	Information Technology	Information Technology	Full-time	1.0	1.0	1.0
Network Administrator	Information Technology	Information Technology	Full-time	1.0	1.0	1.0
Systems Administrator	Information Technology	Information Technology	Full-time	1.0	1.0	1.0
Information Security Administrator	Information Technology	Information Technology	Full-time	1.0	1.0	1.0
Technical Support Specialist	Information Technology	Information Technology	Full-time	2.0	2.0	2.0
Information Technology Assistant	Information Technology	Information Technology	Full-time	1.0	-	-
Information Technology Department Total				7.0	6.0	6.0

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General Fund (11) (Continued)
Human Resources Department
Human Resources Department (436)

Position Title	Department	Division	Status	FY 2025	FY 2024	FY 2023
				Budgeted FTE	FTE	FTE
Human Resources Director	Human Resources	Human Resources	Full-time	1.0	1.0	1.0
Human Resources Specialist	Human Resources	Human Resources	Full-time	1.0	1.0	1.0
Human Resources Department Total				2.0	2.0	2.0

Municipal Court Department
Municipal Court Department (402)

Position Title	Department	Division	Status	FY 2025	FY 2024	FY 2023
				Budgeted FTE	FTE	FTE
Municipal Judge	Municipal Court	Municipal Court	Elected	-	-	-
Chief Court Clerk	Municipal Court	Municipal Court	Full-time	1.0	1.0	1.0
Court Clerk	Municipal Court	Municipal Court	Full-time	2.0	2.0	2.0
Municipal Court Department Total				3.0	3.0	3.0

Police Department
Police Department (404)

Position Title	Department	Division	Status	FY 2025	FY 2024	FY 2023
				Budgeted FTE	FTE	FTE
Chief of Police	Police Department	Police	Full-time	1.0	1.0	1.0
Deputy Chief of Police	Police Department	Police	Full-time	1.0	1.0	1.0
Lieutenant	Police Department	Police	Full-time	5.0	5.0	5.0
Police Sergeant	Police Department	Police	Full-time	7.0	7.0	7.0
Police Detective	Police Department	Police	Full-time	5.0	5.0	5.0
Police Officer	Police Department	Police	Full-time	29.0	26.0	26.0
Public Safety Aide	Police Department	Police	Full-time	2.0	2.0	2.0
Police Office Manager	Police Department	Police	Full-time	1.0	1.0	1.0
Police Evidence Technician	Police Department	Police	Full-time	2.0	1.0	1.0
Police Clerk	Police Department	Police	Full-time	2.0	2.0	2.0
Police Department Total				55.0	51.0	51.0

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General Fund (11) (Continued)

Fire Department

Fire Department (405)

Position Title	Department	Division	Status	FY 2025		FY 2024		FY 2023	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Fire Chief	Fire Department	Fire	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Fire Chief	Fire Department	Fire	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Division Chief/Fire Marshal	Fire Department	Fire	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Fire Captain	Fire Department	Fire	Full-time	2.0	2.0	2.0	2.0	2.0	2.0
Fire Lieutenant	Fire Department	Fire	Full-time	3.0	3.0	3.0	3.0	3.0	3.0
Firefighter/EMT Paramedic	Fire Department	Fire	Full-time	1.0	3.0	1.0	3.0	-	-
Firefighter/Engineer/EMT Intermediate	Fire Department	Fire	Full-time	3.0	3.0	3.0	3.0	-	-
Firefighter/Engineer/EMT Basic	Fire Department	Fire	Full-time	3.0	3.0	3.0	3.0	-	-
Firefighter/EMT Intermediate	Fire Department	Fire	Full-time	5.0	6.0	5.0	6.0	4.0	4.0
Firefighter/EMT Basic	Fire Department	Fire	Full-time	15.0	11.0	15.0	11.0	22.0	22.0
Firefighter Apprentice	Fire Department	Fire	Full-time	-	1.0	-	1.0	1.0	1.0
Administrative Assistant II	Fire Department	Fire	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Firehouse Assistant	Fire Department	Fire	Part-Time	0.7	0.7	0.7	0.7	-	-
Fire Department Total				36.7	36.7	36.7	36.7	36.0	36.0

Parks & Recreation Department

Parks Division (441)

Position Title	Department	Division	Status	FY 2025		FY 2024		FY 2023	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Parks and Recreation Director	Parks & Recreation	Parks	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Parks Supervisor	Parks & Recreation	Parks	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Parks Technician III	Parks & Recreation	Parks	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Parks Technician II	Parks & Recreation	Parks	Full-time	2.0	2.0	2.0	2.0	1.0	1.0
Parks Technician I	Parks & Recreation	Parks	Full-time	6.0	6.0	6.0	6.0	5.0	5.0
Parks Laborer	Parks & Recreation	Parks	Part-time	0.7	0.7	0.7	0.7	0.7	0.7
Parks Division Total				11.7	11.7	11.7	11.7	9.7	9.7

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

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 FTE
Recreation Supervisor	Parks & Recreation	Recreation	Full-time	1.0	1.0	1.0
Recreation Coordinator	Parks & Recreation	Recreation	Full-time	1.0	1.0	-
Sports Coordinator	Parks & Recreation	Recreation	Full-time	1.0	1.0	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	6.3	6.3	5.6
Recreation Division Total				11.3	11.3	9.6

Open Space Division (443)

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 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	1.0
Park Ranger	Parks & Recreation	Open Space	Full-time	3.0	3.0	3.0
Open Space Division Total				5.0	5.0	5.0

Facility Maintenance Division (444)

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 Budgeted FTE	FY 2023 FTE
Buildings and Grounds Superintendent	Parks & Recreation	Facility Maintenance	Full-time	1.0	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	2.0	-
Facility Maintenance Division Total				8.0	8.0	5.0
Parks & Recreation Department Total				36.0	36.0	29.3

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

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 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	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	0.5	0.5	0.2
Library Division Total				8.5	8.5	8.2

Museum Division (409)

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 FTE
Museum Manager	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	0.5	0.5	0.1
Museum Division Total				3.5	3.5	3.1
Library Department Total				12.0	12.0	11.3

Community Development Department

Planning Division (451)

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 Budgeted FTE	FY 2023 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
Current Planner	Community Development	Planning	Full-time	1.0	1.0	1.0
Permit Technician	Community Development	Planning	Full-time	2.0	2.0	1.0
Administrative Assistant (moved to Administration)	Community Development	Planning	Full-time	-	-	1.0
Planning Division Total				5.0	5.0	5.0

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

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 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	4.0
Code Enforcement Total				5.0	5.0	5.0
Community Development Department Total				10.0	10.0	10.0

Public Works Department
Streets Division (406)

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 Budgeted FTE	FY 2023 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	1.0	-
Project Coordinator	Public Works	Streets	Full-time	1.0	1.0	-
Streets Maintenance Worker III	Public Works	Streets	Full-time	2.0	2.0	2.0
Streets Maintenance Worker	Public Works	Streets	Full-time	1.0	1.0	1.0
Streets Equipment Operator	Public Works	Streets	Full-time	2.0	2.0	2.0
Streets Laborer	Public Works	Streets	Full-time	6.0	6.0	6.0
Streets Division Total				16.0	16.0	14.0

Fleet Maintenance Division (412)

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 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	2.0
Mechanic	Public Works	Fleet Maintenance	Full-time	3.0	3.0	2.0
Fleet Maintenance Division Total				6.0	6.0	5.0
Public Works Department Total				22.0	22.0	19.0

General Fund Total

199.70 192.70 179.60

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Local DWI Fund (29)

Local DWI Program (417)

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 FTE
DWI Program Coordinator	Administration	LDWI	Full-time	1.0	1.0	1.0
DWI Compliance Coordinator	Administration	LDWI	Full-time	1.0	1.0	1.0
LADAC	Administration	LDWI	Part-time	0.7	-	1.0
LSAA	Administration	LDWI	Part-time	0.7	2.0	2.0
DWI Compliance Officer	Administration	LDWI	Full-time	2.0	0.7	0.7
Local DWI Program Total				5.4	4.7	5.7
Local DWI Program Fund Total				5.4	4.7	5.7

Water/Sewer Fund (41)

Wastewater Division (421)

Position Title	Department	Division	Status	FY 2025 Budgeted FTE	FY 2024 FTE	FY 2023 FTE
Public Works Director	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Assistant Public Works Director	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Wastewater Superintendent	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Construction/Safety Inspector	Public Works	Wastewater	Full-time	1.0	1.0	1.0
GIS Technician	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Wastewater Supervisor	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Assistant Wastewater Supervisor	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Laboratory Technician	Public Works	Wastewater	Full-time	2.0	2.0	2.0
Project Coordinator	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Wastewater Equipment Operator	Public Works	Wastewater	Full-time	2.0	2.0	1.0
Wastewater Technician	Public Works	Wastewater	Full-time	4.0	4.0	5.0
Operator In Training	Public Works	Wastewater	Full-time	3.0	3.0	3.0
Wastewater Division Total				19.0	19.0	19.0

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

Position Title	Department	Division	Status	FY 2025		FY 2024		FY 2023	
				Budgeted FTE		FTE		FTE	
Water Superintendent	Public Works	Water	Full-time	1.0		1.0		1.0	
Water Supervisor	Public Works	Water	Full-time	1.0		1.0		1.0	
Assistant Water Supervisor	Public Works	Water	Full-time	1.0		1.0		1.0	
Sewer Maintenance Operator	Public Works	Water	Full-time	2.0		2.0		1.0	
Water Maintenance Operator	Public Works	Water	Full-time	1.0		1.0		1.0	
Water Technician	Public Works	Water	Full-time	1.0		9.0		10.0	
Operator In Training	Public Works	Water	Full-time	8.0		-		-	
Water Division Total				15.0		15.0		15.0	

Water/Sewer Fund Total

34.0

Solid Waste Fund (43)

Solid Waste Division (423)

Position Title	Department	Division	Status	FY 2025		FY 2024		FY 2023	
				Budgeted FTE		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	
Commercial Driver	Public Works	Solid Waste	Full-time	3.0		2.0		2.0	
Residential Driver	Public Works	Solid Waste	Full-time	5.0		5.0		5.0	
Transfer Station Truck Driver	Public Works	Solid Waste	Full-time	1.0		1.0		1.0	
Solid Waste Laborer	Public Works	Solid Waste	Full-time	5.0		5.0		5.0	
Administrative Assistant	Public Works	Solid Waste	Full-time	1.0		-		-	
Solid Waste Division Total				21.0		19.0		19.0	

Solid Waste Fund Total

19.0

Village of Los Lunas Total

238.3

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Village of Los Lunas Schedule of Insurance

Coverage Type	Insurer	Coverage Effective Dates			Premium	Coverage Limits	Deductible
		From	To				
General liability	NM Self Insurers' Fund	07/01/2024	07/01/2025	\$	128,646	4,000,000 annual aggregate	\$ 500
Bodily injury						\$400,000 per bodily injury, \$750,000 per occurrence	
Property damage						\$100,000 per occurrence	
Medical related expenses						\$300,000 per occurrence	
Fire legal liability						\$100,000 per occurrence	
Automobile liability	NM Self Insurers' Fund	07/01/2024	07/01/2025		42,322	See above	250
Uninsured motorists						\$60,000	
Auto medical payments						\$2,000	
Automobile physical damage		07/01/2024	07/01/2025		69,768	\$1,050,000 combined single limit of liability per occurrence	
Comprehensive							1,000
Collision							1,000
Law enforcement liability	NM Self Insurers' Fund	07/01/2024	07/01/2025		128,325	\$2,000,000 per claim, \$2,000,000 annual aggregate	5,000
Public officials' errors/omissions	NM Self Insurers' Fund	07/01/2024	07/01/2025		88,133	\$2,000,000 per claim	5,000
Foreign jurisdiction	NM Self Insurers' Fund	07/01/2024	07/01/2025			\$1,000,000	500
Emergency medical malpractice	NM Self Insurers' Fund	07/01/2024	07/01/2025			See above	5,000
Workers' compensation	NM Self Insurers' Fund	07/01/2024	07/01/2025		55,234	Statutory	
Employer's liability						\$1,050,000 each accident, \$1,050,000 annual aggregate	
Other States insurance						\$500,000 each accident, \$500,000 annual aggregate	
Property	NM Self Insurers' Fund	07/01/2024	07/01/2025		76,189		2,500
Earthquake							100,000
Flood							100,000
Crime	NM Self Insurers' Fund	07/01/2024	07/01/2025				250
Fine Arts	NM Self Insurers' Fund	07/01/2024	07/01/2025		10		2,500
Volunteer Firefighter	NM Self Insurers' Fund	07/01/2024	07/01/2025		1,215		
Storage tank	NM Self Insurers' Fund	07/01/2024	07/01/2025		1,170		10,000



VILLAGE OF LOS LUNAS
Resolution No. 24-14

**A RESOLUTION ADOPTING THE FISCAL YEAR 2025
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 2025; 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 2025.

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 the Fiscal Year 2025 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.

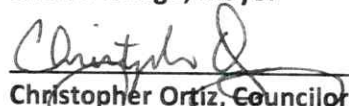
PASSED, ACCEPTED AND APPROVED by the Governing Body at its regular meeting on July 25, 2024.

ATTEST:

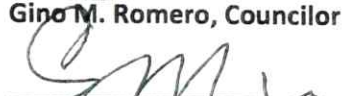

Gregory D. Martin, Village Administrator

VILLAGE OF LOS LUNAS GOVERNING BODY:


Charles Griego, Mayor


Christopher Ortiz, Councilor


Gino M. Romero, Councilor


Cruz Muñoz, Councilor


James Runyon, Councilor

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Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms (Continued)

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

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

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

Department: Major unit of organization in the Village.

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Glossary of Terms (Continued)

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