



# VILLAGE OF LOS LUNAS

SMALL COMMUNITY. BIG POSSIBILITIES.



## Final Budget Fiscal Year 2015-2016

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# **Village of Los Lunas, New Mexico**

## **Approved Annual Budget Fiscal Year 2015-2016**

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**VILLAGE OF LOS LUNAS  
FISCAL YEAR 2015-16 FINAL BUDGET**

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**Map of Village of Los Lunas Boundary**



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# *Village of Los Lunas*

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September 3, 2015

## **BUDGET MESSAGE**

Honorable Mayor, Village Council and Citizens:

I am pleased to present the Fiscal Year 2015-16 Final Budget for the Village of Los Lunas. This budget was developed through a thorough analysis of the Village's short- and long-term revenue and operating expenditure projections, as well as projected capital improvement plans, which efforts are in keeping with staff's commitment to on-going, long-range planning in all Village affairs. As always, our goal is to produce a budget document that is both informative and user-friendly, not only for elected officials, but also for staff, citizens and any other potential user.

Every entity has a method (formal or informal) of prioritizing its needs, which serves as a guide for developing a budget for the organization. On November 1, 2014, the Mayor and Village Council participated in a Strategic Planning Retreat for the purpose of identifying and building consensus around the Governing Body's top strategic priorities over the next four years. The resulting strategic priorities are listed below, in no particular order:

1. Better Traffic Flow/New I-25 Interchange/Congestion and Mobility
2. Improve Soccer and Little League Fields/Facilities at River Park
3. New Recreation Facility/Youth Programs
4. Complete Waste Water and Water and Sewer Improvements
5. New Main Fire Station
6. Community Policing/Public Safety

To the extent possible, these strategic priorities have been incorporated into this budget, and will be diligently pursued through specific goal statements and action plans developed by staff. Additionally, departmental goals and objectives have been incorporated into this budget and used as the basis for the respective department directors to formulate expenditure requests and operational plans. The Village will continue to make the Governing Body's strategic priorities and departmental goals and objectives an integral part of its budget process, as well as its daily operations.

Each year, the Village's Five-Year Infrastructure Capital Improvements Plan (ICIP) is reviewed and updated, and Federal, State and Village funds are leveraged to the greatest degree possible to accomplish and carry out these necessary capital expenses. In Fiscal Year 2015-16, approximately \$12.4 million has been budgeted for capital purchases and capital projects, of which approximately \$2.9 million is within the General Fund. The Village continues to focus

on repairing, replacing and upgrading Village infrastructure such as water/sewer systems, waste water treatment facilities, streets, parks and open space, buildings and grounds, and information technology, in addition to entering into lease/purchase arrangements using Special or Enterprise Fund revenues for certain capital purchases.

Following are some of the Fiscal Year 2015-16 Budget highlights:

### Revenues

1. **Property Taxes** – Budgeted property tax revenue in the General Fund decreased by \$20,672 (-0.8%) due to a decrease in the operating tax rates for residential and non-residential properties by the Valencia County Assessor's Office.
2. **Gross Receipts Taxes (GRT)** – Gross receipts tax revenue in the General Fund increased by \$1,110,037 (+13.3%) due primarily to an estimated increase of \$931,830 in GRT revenue as a result of the additional 0.25% in municipal local option tax approved by the Village Council on February 26, 2015, which went into effect July 1, 2015. Due to continued economic uncertainty, and to budget conservatively, the same amount of GRT revenue was budgeted that was actually received last year before including additional revenue from the additional 0.25% in municipal local option tax. Finally, the General Fund is estimated to receive \$89,376 less in GRT revenue (\$111,720 less for ALL funds) in Fiscal Year 2015-16 due to the first year of implementation of the loss of Hold Harmless revenue, as a result of legislation passed by the State during the 2013 legislative session.
3. **Impact Fees** – Impact fees have not been budgeted for the past three years due to a Council-approved moratorium on July 12, 2012. This year, they are being re-implemented and budgeted at 50% of current fees according to Ordinance 391, approved by Council on May 22, 2014, which stipulates that they will return to 100% of current fees in Fiscal Year 2016-17. In Fiscal Year 2015-16, impact fees are projected to generate the following revenue in their respective funds:
  - a. Park Impact Fees (General Fund), \$59,703
  - b. Sewer Impact Fees (Water/Sewer Fund), \$20,454
  - c. Water Impact Fees (Water/Sewer Fund), \$47,726
4. **Legislative Appropriations** – Legislative appropriations totaling \$2,058,000, including \$1,105,000 in new legislative appropriations, and \$953,000 in carry-over funding, are included in the General Fund revenue budget to continue or complete the following major projects:
  - a. Sports Complex Improvements, \$640,000
  - b. Fred Luna Senior Center Improvements, \$1,300,000
  - c. Transportation Center Improvements, Phase II, \$118,000Additionally, in the Water/Sewer Fund, \$1,210,300 in legislative appropriation is being carried over from last year's budget to complete the MBR Upper Cassettes Project.
5. **Grants** – Following is a list of **selected** grant revenue included in various funds within the budget to help offset the costs for specific Village projects or programs:
  - a. River Park Improvements – New Mexico Game and Fish, \$100,000
  - b. OHV Law Enforcement/Training/Equipment – New Mexico Game and Fish, \$20,000
  - c. Los Cerritos Road Improvements – NMDOT HWY CO-OP Funding, \$506,667

- d. NM 6/NM 47 Intersection Project – NMDOT HSIP Funding, \$182,000
  - e. NM 314 Pedestrian Improvements – NMDOT STP-E Funding, \$2,310,000
  - f. Carson Drive Improvements and NM 6 Drainage Improvements – NMDOT GRANT MAP Funding, \$430,383
  - g. I-25 Interchange Beautification Project – NMDOT STP-E Funding, \$600,000
6. **Water/Sewer Revenue** – On December 18, 2014, the Village Council approved Ordinance 398, increasing water and sanitary sewer rates for residential and commercial customers in order to support and sustain current and future water/sewer infrastructure maintenance, operation and expansion. The ordinance implements an increase of 8% per year over the next five years in the “minimum 2000 gallons usage charge,” in addition to a one-time increase of \$1.00 in the “per 1000 gallons flat charge” for residential and commercial water users, and a one-time increase of \$0.71 in the “per 1000 gallons flat charge” for residential and commercial sanitary sewer users starting in January 2015. These revenue projections have been included in the Water/Sewer Fund of the Fiscal Year 2015-16 Budget.

## Expenses

### 1. **Personnel Services**

- a. **Salaries** – Last fiscal year, Council directed staff, with the assistance of outside consulting firm The Mercer Group, Inc., to complete a Pay and Classification Plan Survey. The results and recommendations of the survey found that 47% of the Village’s full- and part-time positions (affecting approximately 90 employees) were classified and being paid appropriately. The remaining 53% (approximately 100 employees) were recommended for a specific salary increase, unique to their position, to bring their salaries in line with external labor market conditions, and/or to address existing inconsistencies in internal pay equity for positions with comparable levels of education, experience, knowledge, and ability under substantially the same employment conditions. The average annual salary increase for the approximately 100 employees affected was \$2,168, or 6.5%. Consistent with the recommendations of this survey and study, the Village Council approved revisions to the Village’s current pay and classification plan on June 4, 2015, resulting in an estimated annual fiscal impact, including benefits, of approximately \$275,000, which is included in this year’s budget. Other than these pay adjustments, the Fiscal Year 2015-16 budget includes no across-the-board or cost of living adjustment (COLA) for full-time or part-time permanent employees.
- b. **Position Reclassifications** – The following position reclassifications were approved as part of the revised Pay and Classification Plan and Fiscal Year 2015-16 Budget:
  - i. Recreation Supervisor in Community Services Department reclassified as Assistant Community Services Director
  - ii. Office Specialist in Fire Department reclassified as Administrative Assistant
- c. **Staffing** – Two new positions were authorized and funded in the Fiscal Year 2015-16 Budget:
  - i. Full-time Park Technician in Community Services Department

ii. Full-time Firefighter/EMT Basic in Fire Department  
The “informal hiring freeze” that was put into place and remained in effect for most of last fiscal year has been lifted, meaning that positions that become vacant no longer need to be approved by Council before being advertised internally or externally. Internal transfers, promotions and external hires must be approved by Council, as per the Village of Los Lunas Personnel Ordinance.

d. **Benefits:**

- i. Medical Insurance – The Village continues to offer 100% Village-paid medical insurance for all full-time permanent employees. The Village will continue to pay between 80 and 90 percent of the cost of medical insurance for employees’ dependents’ medical insurance coverage, depending on the employees’ income level. This year, the Village is offering the same medical insurance plans—a Core Plan and a Buy-up Option—through Blue Cross Blue Shield of New Mexico. Due to a 12.5% increase in medical insurance premiums, both the Village and participating employees will pay slightly more for their portion of medical insurance costs.
- ii. Dental Insurance – The Village continues to offer dental insurance through Delta Dental, and will continue to pay 50% of the cost of the monthly premium. This year the cost of dental insurance premiums decreased by 4%, saving both the Village and participating employees money.
- iii. Vision Insurance – The Village continues to offer vision insurance, with employees paying 100% of the cost of the monthly premium. This year the Village switched from VSP to Davis Vision, saving participating employees between 8% and 21% of the cost of monthly premiums, depending on the plan selected.
- iv. Other Benefits – The Village continues to offer other benefits such as approved tuition reimbursement for job-related higher education classes, and gym membership reimbursement at a rate of up to \$20/month for interested and eligible employees.

2. **Operating Services**

Operating services budget line items were carefully reviewed and reduced or increased, as needed, to be able to cover projected expenses.

3. **Capital Outlay**

Following is a list of Capital Outlay items included in the Fiscal Year 2015-16 Budget:

a. General Fund

- i. Administration
  - Fred Luna Senior Center Improvements, \$1,300,000
  - Transportation Center Improvements, Phase II, \$250,000 (plus \$841,387 budgeted in Transportation Building Capital Project Fund)
- ii. Police Department
  - Two New Police Vehicles, \$60,000 (plus \$52,000 for associated vehicle outfitting costs budgeted in Tools and Equipment line item)
- iii. Fire Department
  - New Ambulance, \$21,644 (plus an additional \$54,110 budgeted in Emergency Medical Service Fund)
  - Gurney and Power Mechanism, \$37,014

- SCBAs, \$90,000
- Repeater, \$15,000
- iv. Community Services Department/Streets Division
  - New Truck, \$28,333
  - New Trailer Mount Attenuator, \$17,000
- v. Community Services Department/Parks Division
  - General Park Improvements, \$200,000
  - Huning Ranch Park Improvements, \$150,000
  - River Park Improvements, \$100,000
  - Sports Complex Improvements, \$640,000
  - New Tractor, \$40,000
- b. Infrastructure Fund
  - Right-of-Way Improvements – General Road Maintenance, \$425,000
  - Highway Co-op – Los Cerritos Road Improvements, \$774,000
  - MAP Revenue – Carson Drive Improvements, and NM 6 Drainage Improvements, \$573,844
  - STP-E NM 314 Pedestrian Improvements, \$2,250,000
  - STP-E I-25 Interchange Beautification Project, \$780,000
  - NM 314 Improvements Gap Project – NM 6 to Otero Rd, \$415,000
  - HSIP NM 6/NM 47 Intersection Improvement Project (design only), \$182,000
  - Parking Lot/Drainage Improvements, \$250,000
- c. Law Enforcement Protection Fund
  - Police Equipment, \$41,600
- d. Emergency Medical Service Fund
  - New Ambulance, \$54,110 (plus \$21,644 budgeted in Fire Department/General Fund)
- e. Water/Sewer Fund
  - WWTP Digester Cleaning, \$200,000
  - WWTP MBR Upper Cassettes, \$1,210,300
  - WWTP New Truck, \$28,000
  - P.E.R. Water System, \$7,300
  - Water Rights Acquisition, \$100,000
  - Water Meters, \$175,000
  - Eastside Water Loop Project (design only), \$50,000
  - Two New Trucks for Water/Sewer, \$57,000
  - New Backhoe, \$90,000
  - Well 6 New Security Wall/Fence, \$75,000
- f. Solid Waste Fund
  - New Commercial Baler for Recycling, \$240,441
  - New Residential Garbage Truck, \$264,000
- g. Central Solid Waste Authority Fund
  - New Recycling Truck and Recycling Trailer, \$140,000

- h. Regional Dispatch Fund
  - New Building Construction (design only), \$200,000
- i. Capital Project Fund
  - Transportation Building Improvements, Phase II, \$841,387 (plus \$250,000 budgeted in Administration/General Fund)

Since the Village of Los Lunas is a service-oriented organization, most of the budgeted expenditures are in personnel services (i.e. salaries, medical insurance, retirement, etc.). Several other employee-related expenditures are treated as operating expenses, and are, therefore, not categorized as personnel services. In Fiscal Year 2015-16, we will strive to provide for the following:

1. Continue to emphasize the importance of employee training to enhance staff's education and skills.
2. Continue to emphasize the importance of employee safety through the Village's Employee Safety Program, in an effort to protect employees and lower the Village's workers' compensation modifier.
3. Continue to pay competitively compared to market conditions, and maintain pay equity in comparable positions internally by implementing the approved salary and compensation plan.
4. Continue to offer 100 percent Village-paid medical insurance for employees, and a major portion of the cost of medical insurance for dependent coverage, with the Village currently paying between 80 and 90 percent, and employees paying between 10 and 20 percent, depending on income level.
5. Continue to offer a tuition and gym membership reimbursement benefit to promote higher education and employee wellness.

Over the past several years, the Los Lunas economy has been stable, but relatively flat. The primary industry continues to be retail, with several new retail shops, restaurants and small businesses opening recently. There has also been a resurgence of interest and activity in the light manufacturing sector with the announcement, construction and anticipated opening of Accurate Machine and Tool Company/ACIM, Inc. bringing over 100 jobs to the local economy. Through its economic development efforts, the Village continues to pursue additional retail, manufacturing, healthcare and educational opportunities, all of which should have a continued positive impact on the local economy and increase future gross receipts tax (GRT) revenue.

One economic challenge the Village of Los Lunas will continue to face is the gradual, eventual loss of "Hold Harmless" revenue. Starting this year, the Village will lose approximately \$111,720 in Hold Harmless revenue. Based on legislation passed in 2013, that number is expected to grow 6-7% every year for the next fifteen years to an eventual estimated amount of \$1.9 million. Despite this challenge, and any other challenges that may surface in the future, Village staff remains committed to accomplishing the major priorities of the Council, staff and citizens, and, as in the past, maintaining a strong financial position through sound planning and responsible fiscal management.

I express my sincere appreciation to the Mayor, Council members, staff, and citizens, for their input in developing this year's budget, with special thanks and recognition to Finance Officer Monica Clarke and Budget and Management Analyst Sylvia S. Cordova for their assistance in developing the budget and creating this budget document.

Respectfully submitted,

Gregory D. Martin  
Village Administrator

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# BUDGET OVERVIEW AND DEBT SERVICE FUNDS

## BUDGET OVERVIEW

The Fiscal Year 2015-16 budget includes nineteen (19) active funds, separated into six (6) fund types. The Village operates on a cash basis (for both budgeting and accounting); therefore, the budget is presented on a cash basis. Total revenues for all funds are budgeted to be \$37,996,490. Total expenditures for all funds are budgeted to be \$39,402,736. The total estimated unaudited beginning cash balance is budgeted to be \$18,854,450, and the total estimated ending cash balance on 6/30/2015 is estimated to be \$17,448,203. This represents a net decrease in the total estimated cash balance of \$1,406,247 (-7.5%).

The principal operating fund of the Village is the General Fund. Revenues in the General Fund are derived primarily from gross receipts tax, property tax, franchise tax, intergovernmental revenue/grants, licenses and permits, sales and services, and a variety of other sources.

Total revenues for all funds are budgeted to decrease by \$1,573,334 from Fiscal Year 2014-15, which represents a 4.0% decrease. General Fund revenues for the Village are budgeted to increase overall by \$1,885,342 (12.9%), with the most significant changes being in the following line items: gross receipts taxes (+\$1,110,037, +13.3%), park impact fees (+\$59,703, +100.0%), COPS hiring program (-\$121,672, -100.0%), legislative appropriations (+\$810,800, +65.0%), and New Mexico Game and Fish Grants (+\$56,000, +87.5%).

1. Revenues from gross receipts tax, including municipal gross receipts (1.500%) and state shared (1.225%), are budgeted to increase to a combined \$9,437,796, due primarily to an estimated increase of \$931,830 in GRT revenue in the General Fund as a result of the additional 0.25% in municipal local option tax that was approved by the Village Council on February 26, 2015, which went into effect July 1, 2015. This revenue source represents approximately 57% of all General Fund revenues.
2. Revenues from property tax (including delinquencies) are budgeted at \$2,424,110, representing approximately 15% of all General Fund revenues.
3. Revenues from state shared taxes, which include auto license distribution and 1.225% gross receipts tax, are expected to total \$4,856,370, representing 29% of all General Fund revenues. Although the 1.225% state shared gross receipts tax is actually a shared tax, it is categorized as a gross receipts tax in order to reflect a true picture of the impact of gross receipts. In addition, the Village is required to report the

gasoline tax, formerly categorized as General Fund revenue, as a “Special Revenue Fund,” which shows up in the Municipal Street Improvement Fund.

4. Revenues from franchise taxes, such as utility and cable companies, are budgeted at \$370,433, representing 2.2% of all General Fund revenues.
5. Revenues from licenses, registrations, and permits are budgeted at \$75,137, representing 0.45% of all General Fund revenues.
6. Revenues from grants are budgeted at \$2,216,979, including \$2,058,000 from legislative appropriations, representing 13% of all General Fund revenues.
7. Revenues from Village-provided services are budgeted at \$1,270,637, representing 7.7% of all General Fund revenues.

Total expenditures for all funds are budgeted to decrease by \$1,898,345 from Fiscal Year 2014-15, which represents a 4.6% decrease. General Fund expenditures for the Village are budgeted to increase overall by \$1,247,594 (+8.4%).

The Water/Sewer Fund is an Enterprise Fund that accounts for all water/sewer and waste water treatment plant operations. Total revenues in the fund are budgeted to be \$7,269,673, which represents a net decrease of \$4,136,789, or approximately 36%, from Fiscal Year 2014-15. The reason for the significant decrease is attributable primarily to a combination of a reduction in water rights income (last year’s budget included approximately \$3.5 million in one-time revenue from the sale of water rights to Vidler New Mexico, LLC), and a \$689,700 reduction in revenue from legislative appropriations revenue associated with the MBR Upper Cassettes Project, which is scheduled to be completed in Fiscal Year 2015-16.

Another major source of water/sewer revenue is sales, which has been declining in recent years. To address the issue, a water rate study was completed in FY 2014-15 and the Council subsequently approved Ordinance 398 on December 18, 2014, which increased water and sanitary sewer rates for residential and commercial customers in order to support and sustain current and future water/sewer infrastructure maintenance, operation and expansion. The ordinance implements an increase of 8% per year over the next five years in the “minimum 2000 gallons usage charge,” in addition to a one-time increase of \$1.00 in the “per 1000 gallons flat charge” for residential and commercial water users, and a one-time increase of \$0.71 in the “per 1000 gallons flat charge” for

residential and commercial sanitary sewer users starting in January 2015. These revenue projections have been included in the Water/Sewer Fund of the Fiscal Year 2015-16 Budget.

Total expenditures in the Water/Sewer Fund are budgeted to be \$8,196,061, which represents a net decrease of \$3,902,595, or approximately 32%, from Fiscal Year 2014-15. The significant decrease in Water/Sewer Fund expenditures is attributable primarily to the aforementioned one-time purchase of water rights credits from Curb South, LLC, for approximately \$3.2 million, as well as the decrease in expenditures, \$689,700, associated with the anticipated completion of the MBR Upper Cassettes Project in Fiscal Year 2015-16.

The Solid Waste Fund is an Enterprise Fund that accounts for all garbage collection and recycling services provided to Village residents and businesses. Total revenues in the fund are budgeted to be \$2,221,549, which represents a net decrease of \$345,071, or -13.4%, from Fiscal Year 2014-15, attributable primarily to a budgeted decrease in sales revenue of \$305,322, or -14.3%. Total expenditures are budgeted to be \$2,689,786, which represents a net increase of \$255,244, or 10.5%, from Fiscal Year 2014-15, attributable primarily to the planned purchase of a new residential garbage truck.

The Special Revenue Funds of the Village are:

1. Fire Fund
2. Recreation Fund
3. Lodgers Tax Fund
4. Infrastructure Fund
5. Local Government Correction Fund
6. Law Enforcement Protection Fund
7. Emergency Medical Services (EMS) Fund
8. Municipal Street Improvement Fund (Gasoline Tax)
9. Police Program Fund

The total combined revenue of the Special Revenue Funds is projected to be \$6,969,976, with budgeted expenditures of \$6,597,409. These funds were set up as a result of New Mexico State Law and are needed to track funding sources. The two major Special Revenue Funds are:

- **Infrastructure Fund.** The major revenue source in this fund is the Municipal Infrastructure Gross Receipts Tax. This fund is used to help finance various street and utility projects, as authorized in the New Mexico Statutes.

## DEBT SERVICE FUNDS

- **Municipal Street Improvement Fund.** This fund consists of revenues derived from gasoline taxes and is used to finance equipment and improve highway rights-of-way and utilities for the streets division.

The Village of Los Lunas issued a Series 2014 Gross Receipts Tax Revenue Bond in July 2014, with a par value of \$3,475,000. The bonds were issued to provide funds to defray the cost to refund, pay and discharge the Village's Gross Receipts Tax Refunding Revenue Bonds, Series 2003A, and to cover all costs incidental to the foregoing and incidental to the issuance of the bonds.

The purpose of these issues was to defray the cost to (1) refund the Village's Gross Receipts Tax Refunding Revenue Bonds, Series 1993, and the Village's Infrastructure Fund Gross Receipts Tax Revenue Bonds, Series 1995; (2) acquire, extend, enlarge, better, repair, otherwise improve or maintain sanitary sewers, sewage treatment plants, or water utilities, including, but not necessarily limited to, the acquisition of rights-of-way and water and water rights, or any combination of the foregoing; (3) construct, purchase, furnish, equip, rehabilitate, make additions to, or make improvements to, public buildings; (4) purchase, acquire, rehabilitate fire-fighting equipment, or any combination of the foregoing; (5) acquire, construct, purchase, equip, furnish, make additions to, renovate, rehabilitate, beautify, or otherwise improve public parking, or recreational facilities; and (6) cover all costs incidental to the foregoing, and incidental to the issuance of the Bonds.

# **GUIDE FOR USE OF THE BUDGET DOCUMENT**

## **SUMMARY**

This document is the annual operating budget of the Village of Los Lunas, New Mexico, for the fiscal year beginning July 1, 2015, and ending June 30, 2016. The primary purpose of this document is to plan the receipts and expenditures of all Village moneys in accordance with the policies of the State of New Mexico statutes, as required by the State Department of Finance and Administration (DFA), Local Government Division. By adoption of this budget, the Village governing body establishes the level of services to be provided, the amount of taxes and utility rates to be charged, and the various programs used to provide these services. The adoption of the budget can be considered the most important policy decision made by the Village Council each year.

## **SECTION ONE**

The budget document begins with a map of the Village of Los Lunas corporate boundary, followed by budget message by the village administrator, the Table of Contents, , an overview of the budget, budget resolution, organizational chart, and Village fiscal policies and procedures. The document is further divided into the following sections:

## **SECTION TWO**

Section two contains various charts and graphs summarizing the Village's total operating budget, including major categories of revenue and expenditures, transfers, Village taxing authority, gross receipts tax revenue, residential dwelling units, and a summary of personnel services information.

## **SECTION THREE**

Section three contains the complete line item budget for each department within the General Fund. Each budget contains the final approved budget for the current fiscal year, as well as a comparison to budget of the prior fiscal year, and the actual figures for the year preceding the prior budget year. The General Fund, and Enterprise Funds (presented in Section Four), are the two primary operating funds for the Village. Their moneys are not commingled, and their operations are separate from one another. Each department within these funds is presented in the budget, along with the two-year comparison. Even though all departments are budgeted separately, certain departments assist in the services of other departments.

## **SECTION FOUR**

Section four contains budget information relating to all Special Revenue Funds, Enterprise Funds, Debt Service Funds, Trust and Agency Funds, and Capital Project Funds.

## **SECTION FIVE**

Section five contains the debt service schedule, showing the payment schedule for principal and interest on general long-term debt of the Village, as well as a schedule of insurances, and a short glossary defining terms used in municipal budgeting and throughout the budget to make the budget easier to understand.

## **CONCLUDING STATEMENT**

The revenue and expenditure estimates for current and prior budget years are based upon historic data and specific known variances within each department and division. Revenue projections are further determined by a review of current regional conditions such as interest rates, local development, and economic trends. These factors are admittedly subjective.

This budget has been compiled with the citizens of Los Lunas in mind to provide some measure of value in evaluating the historical and projected operations of the Village. The Village Council and Village staff sincerely hope that this budget will prove to be useful to all interested readers.

## **BUDGET RESOLUTION FOR FISCAL YEAR 2015-16**

The budget resolution for Fiscal Year 2015-16 is presented on the following page. The budget and budget resolution were presented before the Council at its regular meeting on July 23, 2015, and were approved by a unanimous vote.



Small Community · Big Possibilities

**VILLAGE OF LOS LUNAS  
Resolution No. 15-15**

**A RESOLUTION ADOPTING THE 2015-16 FISCAL YEAR 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 2015-16; and

**WHEREAS**, said budget was developed on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; and

**WHEREAS**, the official meeting for the review of the budget was advertised in compliance with the State Open Meetings Act; and

**WHEREAS**, it is the majority opinion of this Board that the proposed budget meets the requirements as currently determined for the fiscal year 2015-16.

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

1. The accompanying budget will be the approved budget for the 2015-16 fiscal year for the Village of Los Lunas and respectfully requests approval from the Local Government Division of the State of New Mexico Department of Finance and Administration.

**PASSED, APPROVED AND ADOPTED** by the governing body at its regular meeting of July 23, 2015.

ATTEST:

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

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

\_\_\_\_\_  
Gerard Saiz, Mayor Pro-Tem

\_\_\_\_\_  
Amanda Perea, Councilor

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

\_\_\_\_\_  
Paulette Sanchez-Montoya, Councilor

(Seal)

# PRINCIPAL OFFICIALS

## GOVERNING BODY

Charles Griego, Mayor  
Gerard Saiz, Mayor Pro-Tem, District 3  
Amanda Perea, Councilor, District 1  
Gino Romero, Councilor, District 2  
Paulette Sanchez-Montoya, Councilor, District 4

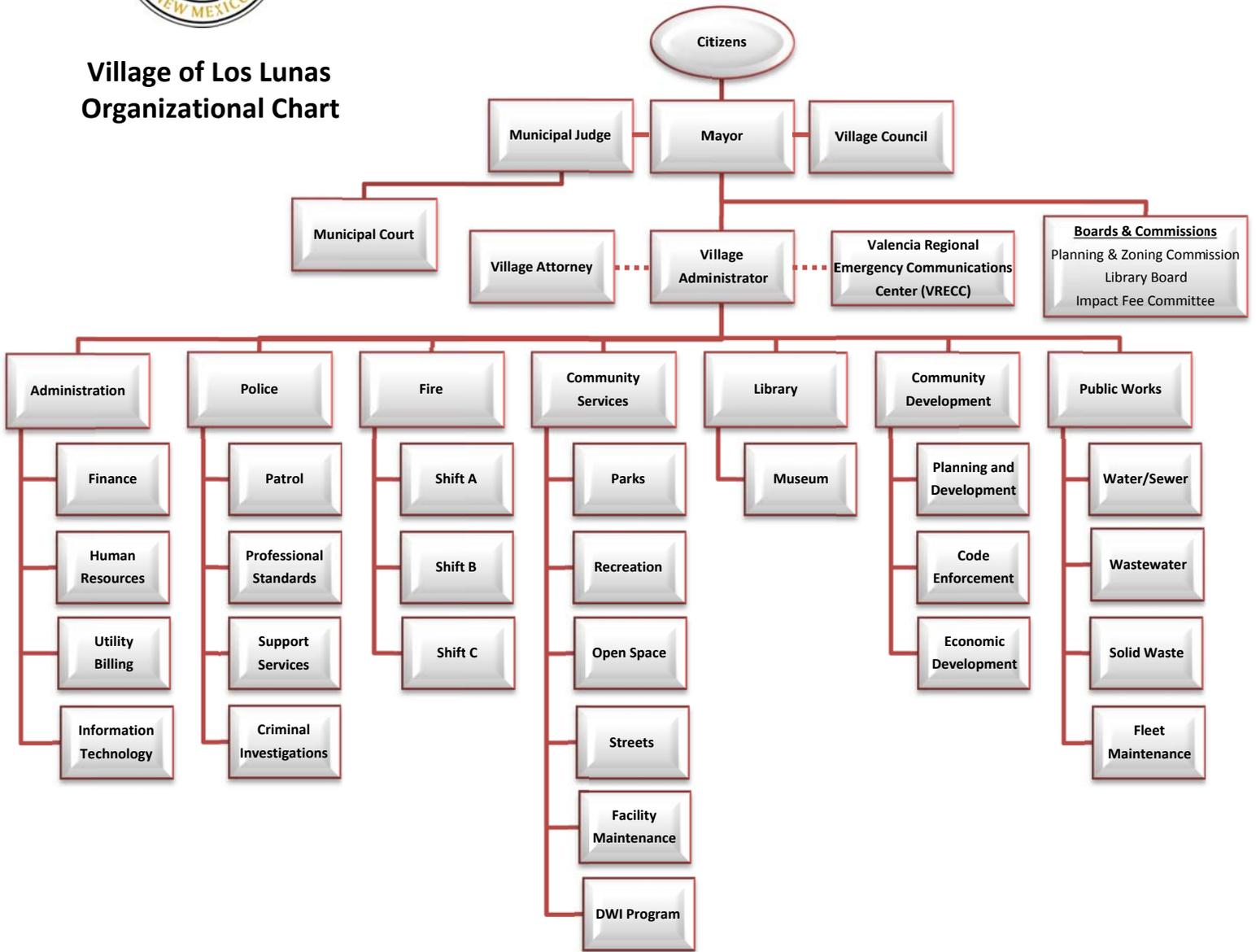


## MANAGEMENT STAFF

Gregory D. Martin, Village Administrator  
Christina Ainsworth, Community Development Director  
Michael Jaramillo, Community Services Director  
Cynthia Shetter, Library Director  
Rudy Archuleta, Public Works Director  
John Gabaldon, Fire Chief  
Naithan Gurule, Police Chief  
Christine Nardi, Human Resources Manager  
Monica Clarke, Finance Officer  
Avilio Chavez, Municipal Judge (Elected)



# Village of Los Lunas Organizational Chart



# VILLAGE FISCAL POLICIES AND PROCEDURES

## FISCAL POLICY

The overall goal of the Village's fiscal policy is to establish and maintain effective management of the Village's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies used in guiding the preparation and management of the Village's overall budget, and the major objectives to be accomplished.

## BUDGETING

1. A comprehensive annual budget will be prepared for all funds expended by the Village.
2. The budget will be prepared in such a manner as to facilitate its understanding by citizens, elected officials, and employees.
3. In addition to the public hearings required by state statute prior to adoption of the budget, workshops will be held on the budget that will be open to the public.
4. Copies of the budget will be made available to elected officials, citizens, and the media prior to the public hearings and workshops.
5. Budgetary emphasis will focus on providing those basic municipal services which provide the maximum level of services, to the most citizens, in the most cost-effective manner, with due consideration being given to all costs—economic, fiscal, and social.
6. The budget process will begin each fiscal year with a list of priorities developed by both management and staff.
7. The budget will provide for adequate maintenance of capital, facilities and equipment, and for their orderly replacement.
8. The Village will adopt and annually update an Infrastructure Capital Improvements Plan (ICIP), and strive to make budgetary decisions in accordance with this plan.
9. The Village will continue to develop operating budgets with a sharp focus on long-term solvency.

10. The Village will maintain a budgetary control system to help it adhere to the established budget.
11. The Village will exercise budgetary control through the governing body and village administrator in accordance with state statutes and Village regulations.
12. The Village will continue to prepare and update 20-year financial plans based on historical and current data, which serves as an invaluable tool in assisting the Village governing body in making sound management decisions. These decisions not only impact the current year, but will also impact the future of the Village.
13. The Village will amend the budget only in a manner consistent with State of New Mexico Department of Finance and Administration (DFA) regulations.
14. The Village will maintain a working capital reserve equal to 8.33% (1/12) of the total operating expenditures of the General Fund, in accordance with DFA regulations.
15. The Village will create a designated reserve in the General Fund for the purpose of providing for emergency or unplanned expenditures and revenue shortfalls that may occur in a fiscal year. The established goal for this reserve is to maintain a minimum level equal to one month's operations.
16. The Village will charge the Enterprise Funds a pro-rated share of Finance and Administration expenses (identified as bookkeeping charges) to help defray the administration cost to the General Fund.

## **INVESTMENTS**

1. The Village will maintain an investment policy in accordance with State statutes and its own regulations.
2. The investment policy is designed to accomplish the following:
  - a. Maximize investment returns while minimizing risk.
  - b. Maintain a level of liquidity to ensure that unanticipated cash needs are met.
  - c. Allow for diversification of the Village's portfolio.
  - d. Recognize the impact of the Village's investment program on the local economy.

## **PURCHASING**

1. The Village will maintain a purchasing policy featuring a centralized purchasing department in accordance with the State of New Mexico Procurement Code.
2. The governing body has adopted a resolution enacting Village procurement regulations that provide for:
  - a. The control of expenditures within appropriations of the adopted budget.
  - b. All purchases being made at the most cost-effective and economical prices possible.

## **BUDGET PRIORITIES**

1. Expenditures designed to promote, enhance, or ensure public health, safety and welfare.
2. Expenditures necessary to comply with state and federal laws or regulations.
3. Expenditures necessary to deliver the "basic services" to the residents and businesses of the Village.
4. Expenditures when it is verifiable that after being made will reduce ongoing maintenance and operating expenditures by either reducing overall costs or avoiding anticipated costs.
5. Expenditures that will verifiably enhance economic development.
6. Expenditures designed to provide for greater internal controls and, therefore, enhance financial accountability.

7. Expenditures for employee training aimed at making Village personnel more proficient and productive in performing their duties.
8. Expenditures designed to provide for improved information management in order to provide for enhanced decision-making.
9. Expenditures designed to enhance future planning of the community's needs.

## **BUDGET PROCEDURES**

The budget process begins with the distribution of budget preparation worksheets to the department heads. Each department head meets with his/her employees to review the worksheets for the operations of the department, personnel requirements, and capital outlay. Every employee in the Village is encouraged to make suggestions and/or recommendations during the budget process. The budget worksheets for the operations of the departments contain four columns (1) prior year actual, (2) current year budget, (3) proposed budget, and (4) percent change. Columns 1, 2, and 3 contain the financial information to be used by the department head as a guide to complete the proposed budget. It is assumed that the past financial needs are a good indication as to the future financial needs and the budget is projected on this basis. The worksheets for personnel requirements and capital outlay do not contain prior year actual or current year estimated, due to the fact that this information is available in each department and the projection of these categories do not require comparative data.

The village administrator and finance officer prepare the revenue budget. All revenues are budgeted with the use of comparative financial information provided by prior year actual revenues and current year estimated revenue.

When the departments have completed their budget preparation worksheets, each department head then meets with the village administrator to review their budget. During this meeting the budget is refined and prioritized.

After the village administrator reviews the expenditures and revenues, a budget workshop is scheduled with the Village Mayor and Council for budget review. The Village governing body reviews the budget at the workshop, where the budget is again refined and prioritized.

When the budget has been finalized by the Village governing body, it is compiled by the Administration Department and the following procedures are followed for formal adoption of the budget:

1. The village administrator submits to the governing body the operating budget for the fiscal year commencing the following July 1<sup>st</sup>, which must be approved before the preceding June 1<sup>st</sup>. The operating budget includes proposed expenditures, and the means of financing them.
2. The operating budget is then submitted to the State of New Mexico Department of Finance and Administration (DFA), Local Government Division for preliminary approval.

Section 6-6-2, NMSA, 1978 Compilation requires that the DFA review and approve final budgets prior to the first Monday in September.

3. Upon completion of the closing of the previous fiscal year, the Village Finance Department reconciles cash balances forward, and budget to actual conditions. A finalized budget is compiled with all changes effected by the previous year-end closing and any adjustments made by DFA. This is then submitted to the village administrator for review, after which the final budget is then submitted to the Village Council for approval before the August 1<sup>st</sup> deadline set by the State.

## **AMENDMENTS TO FISCAL YEAR BUDGET**

During the fiscal year, the village administrator has the authority to transfer budgeted amounts within the operational expense budget of a department (i.e. from one line item in operations to another in operations). However, the Council must approve all other budget transfers from one budget category to another (i.e. from Capital Outlay to Operating). All other revisions in regards to changing the overall budget require a resolution by the Village governing body and DFA approval.

Staff perform monthly budget reviews for each Department/Fund. Around January/February, the governing body holds a mid-year budget review, and at this time a resolution is prepared for any necessary additions or adjustments to the budget.

The Village maintains control of the budget through the department heads and the purchasing program. The department heads 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 was implemented in July 1992, and is used to monitor line item expenditures at the time any purchases are made. The program allows the purchasing agent to dishonor a purchase order for any line item shown over budget. Since a purchase order is required for all purchases, this program assists the department heads, as well as management, in controlling the fiscal year budget.

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# **Total Operating Budget Summary**

## **Summary**

The tables, charts and graphs that follow illustrate the Village's resources and the application of those resources, as approved by Council.

The Budget Recap (Table 1, page 19) is the Fiscal Year 2015-16 budget summary of ALL fund types combined. The total combined estimated revenues are \$37,996,490, which represents a 4.0% decrease from last year. Chart 1 presents a summary of revenues by fund type, including transfers in, which are shown in Table 2.

The total combined estimated expenditures are \$39,402,736, which represents a 4.6% decrease from last year. Chart 2 presents a summary of expenditures by fund type, including transfers out, which are also shown in Table 2. The Village is estimating a \$1,406,247, or -7.5%, decrease in its cash balance reserves for ALL funds combined.

The total capital expenditures for ALL funds combined are budgeted to be \$12,372,973.

## **Municipal Gross Receipts Tax**

Municipal Gross Receipts Tax (GRT) is a tax authorized pursuant to New Mexico State Statutes, and implemented by local governments, and collected from retailers on goods and services sold. On February 26, 2015, the Village Council approved an additional 0.25% municipal local option tax, which went into effect July 1, 2015. As a result, the Village of Los Lunas' gross receipts tax rate increased from 1.5625% to 1.8125%.

As the Village's largest revenue source, GRT is highly responsive to changes in economic activity. In Fiscal Year 2014-15, GRT increased by \$377,807, or 3.65%, compared to the amount that was actually received in Fiscal Year 2013-14. While this is higher than the 0.28% increase the year before that, due to continued economic uncertainty, and to budget conservatively, the same amount of GRT revenue was budgeted that was actually received last year before including additional revenue from the additional 0.25% in municipal local option tax, which is projected to bring an additional \$931,830 to the General Fund. Municipal Gross Receipts Tax is also projected to *decrease* overall by \$111,720 in Fiscal Year 2015-16 due to the first year of implementation of the loss of Hold Harmless revenue, as a result of legislation passed by the State during the 2013 legislative session.

For every \$1.00 in sales, 8.3125% is collected in Gross Receipts Tax (GRT). This is broken down as illustrated in Table 3: Schedule of Taxing Authority. Graph 1 shows the past ten years of

GRT collections, while Table 4 presents ten years of GRT collections with the percentage change for each year. The citizens of Los Lunas previously approved the passage of a 1/8 cent gross receipts tax to be dedicated to infrastructure projects, which tax became effective 1/1/2002.

## **Property Tax**

The Village of Los Lunas currently imposes a property tax rate of \$7.443 (residential) per \$1,000 and \$7.432 (non-residential). In Fiscal Year 2015-16, this is budgeted to generate approximately \$2,424,110 (including delinquencies) in property tax revenue. Table 3 illustrates the property tax rate and valuation broken down between residential and nonresidential property for the 2014 tax year. Graph 2 presents dwelling unit information for the past ten years.

The Village currently does not have any general obligation bonds in place.

# Table 1: BUDGET RECAP (All Funds Combined)

VILLAGE OF LOS LUNAS		MUNICIPAL BUDGET			NUMBER	FULL-TIME	183
		FISCAL YEAR 2015/2016			OF	PART-TIME	10
COUNTY OF VALENCIA					EMPLOYEES	TOTAL	193
		FY 2015-16					
		PROPERTY TAX	OPERATING				
		VALUATION	TAX RATE	PRODUCTION			
	RESIDENTIAL	\$ 243,832,300	X 0.007443	= \$ 1,814,844			
	NON-RESIDENTIAL	\$ 100,015,342	X 0.007432	= \$ 743,314			
	OIL & GAS		X	= -			
		TOTAL PRODUCTION =		\$ 2,558,158			
FUND NO.	FUND	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	NET CASH TRANSFERS	BUDGETED EXPEND.	ESTIMATED ENDING CASH BALANCE	LOCAL Non-Budgeted Reserve Requirements
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11	GENERAL FUND	\$ 6,455,131	16,530,653	(316,461)	16,127,155	6,542,168	1,343,930
<b>SPECIAL REVENUE FUNDS</b>							
21	FIRE FUND	\$ -	106,431		106,431	-	
22	RECREATION FUND	\$ 309,459	202,000		195,500	315,959	
23	POLICE PROGRAM FUND	\$ 2,921	5,000		5,000	2,921	
25	INFRASTRUCTURE FUND	\$ 1,369,502	5,910,768	(550,000)	5,649,844	1,080,426	
16	LODGERS TAX FUND	\$ 122,372	56,359		53,000	125,730	
17	MUNICIPAL STREET FUND	\$ 726,768	534,571	(60,610)	432,787	767,942	
26	LOCAL GOV. COR. FUND	\$ 118,834	49,328		49,328	118,834	
27	LAW ENFORCEMENT FUND	\$ -	41,600		41,600	-	
39	EMERG. MEDICAL SER. FUND	\$ -	63,920		63,920	-	
<b>Total Special Revenue Funds</b>		<b>\$ 2,649,855</b>	<b>6,969,976</b>	<b>(610,610)</b>	<b>6,597,409</b>	<b>2,411,812</b>	<b>-</b>
<b>DEBT SERVICE FUNDS</b>							
32	G.R.T. REV. BOND 2014 FUND	\$ 103,047	32	793,400	793,400	103,079	
<b>Total Debt Service Funds</b>		<b>\$ 103,047</b>	<b>32</b>	<b>793,400</b>	<b>793,400</b>	<b>103,079</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>							
41	WATER/SEWER FUND	\$ 3,167,655	7,269,673	(60,033)	8,196,061	2,181,233	
43	SOLID WASTE FUND	\$ 2,748,517	2,221,549	(16,073)	2,689,786	2,264,207	
<b>Total Enterprise Funds</b>		<b>5,916,171</b>	<b>9,491,223</b>	<b>(76,106)</b>	<b>10,885,847</b>	<b>4,445,441</b>	<b>-</b>
<b>TRUST AND AGENCY FUNDS</b>							
28	COURT TRUST FUND	\$ 724	20,790	-	20,790	724	
29	LDWI GRANT FUND	\$ 141,204	546,383	(5,718)	550,424	131,445	
44	CENTRAL SOLID WASTE AUTHORITY	\$ 1,117,152	332,484	-	270,322	1,179,314	
45	REGIONAL DISPATCH FUND	\$ 662,440	3,160,002	(22,046)	3,160,001	640,395	
60	EMPLOYEE BENEFIT FUND	\$ 1,808,726	103,560	237,541	156,000	1,993,827	
<b>Total Trust and Agency Funds</b>		<b>\$ 3,730,245</b>	<b>4,163,219</b>	<b>209,777</b>	<b>4,157,537</b>	<b>3,945,703</b>	<b>-</b>
<b>CAPITAL PROJECT FUNDS</b>							
58	TRANS. BUILDING PROJECT	-	841,387	-	841,387	-	
<b>Total Capital Project Funds</b>		<b>-</b>	<b>841,387</b>	<b>-</b>	<b>841,387</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>\$ 18,854,450</b>	<b>\$ 37,996,490</b>	<b>\$ (0)</b>	<b>\$ 39,402,736</b>	<b>\$ 17,448,203</b>	<b>\$ 1,343,930</b>

## Table 2: SCHEDULE OF TRANSFERS

11 GENERAL FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
6000	TRANSFER TO G.R.T. REVENUE BOND 2014 FUND	\$ (300,233)	\$ (90,860)	\$ (243,400)	167.9%
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (168,548)	\$ (170,697)	\$ (173,061)	1.4%
6050	TRANSFER TO LDWI GRANT FUND	\$ -	\$ -	\$ -	0.0%
348-3080	TRANSFER FROM WATER/SEWER FUND	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (368,781)</b>	<b>\$ (161,557)</b>	<b>\$ (316,461)</b>	<b>95.9%</b>
<b>GENERAL FUND TRANSFERS</b>		<b>\$ (368,781)</b>	<b>\$ (161,557)</b>	<b>\$ (316,461)</b>	<b>95.9%</b>

25 INFRASTRUCTURE FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
6040	TRANSFER TO G.R.T. REVENUE BOND 2014 FUND	\$ (550,000)	\$ (550,000)	\$ (550,000)	0.0%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (550,000)</b>	<b>\$ (550,000)</b>	<b>\$ (550,000)</b>	<b>0.0%</b>
<b>INFRASTRUCTURE FUND TRANSFERS</b>		<b>\$ (550,000)</b>	<b>\$ (550,000)</b>	<b>\$ (550,000)</b>	<b>0.0%</b>

41 WATER/SEWER FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (17,986)	\$ (18,713)	\$ (20,643)	10.3%
6055	TRANSFER TO GENERAL FUND	\$ (100,000)	\$ (100,000)	\$ (100,000)	0.0%
348-3080	TRANSFER FROM MUNICIPAL STREET IMPROVEMENT FUND	\$ 60,610	\$ 60,610	\$ 60,610	0.0%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (57,376)</b>	<b>\$ (58,103)</b>	<b>\$ (60,033)</b>	<b>3.3%</b>
<b>WATER/SEWER FUND TRANSFERS</b>		<b>\$ (57,376)</b>	<b>\$ (58,103)</b>	<b>\$ (60,033)</b>	<b>3.3%</b>

43 SOLID WASTE FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (15,060)	\$ (15,324)	\$ (16,073)	4.9%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (15,060)</b>	<b>\$ (15,324)</b>	<b>\$ (16,073)</b>	<b>4.9%</b>
<b>SOLID WASTE FUND TRANSFERS</b>		<b>\$ (15,060)</b>	<b>\$ (15,324)</b>	<b>\$ (16,073)</b>	<b>4.9%</b>

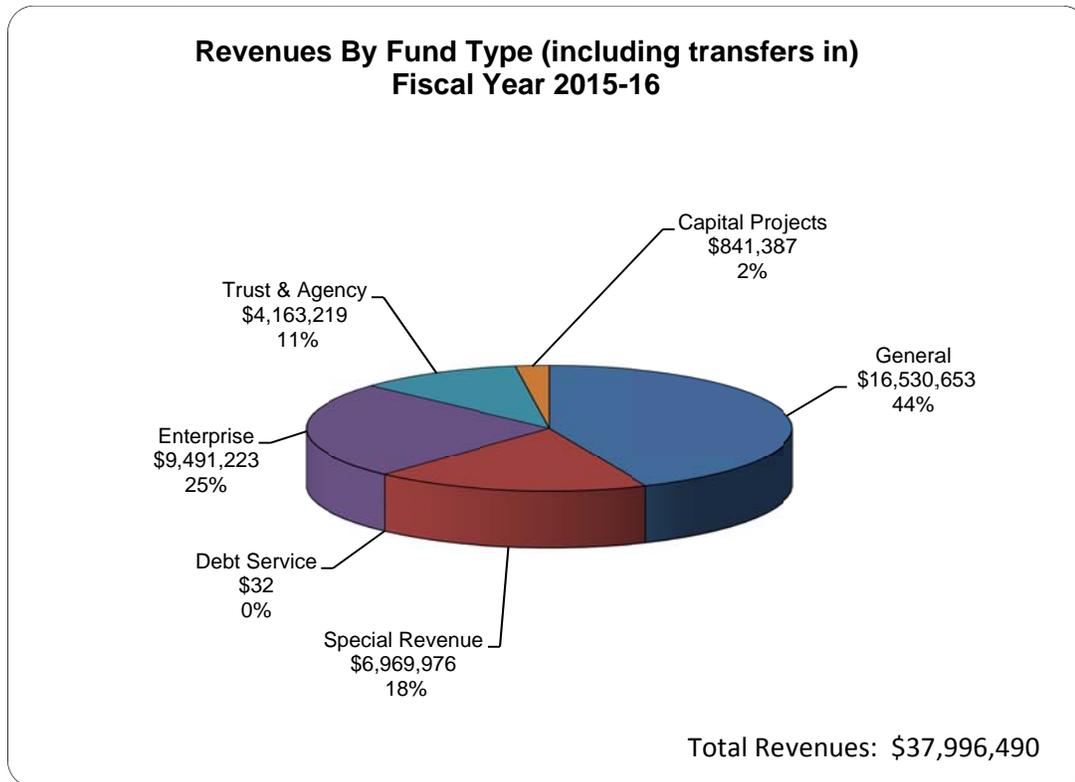
## **Table 2: SCHEDULE OF TRANSFERS (Continued)**

<b>45 REGIONAL DISPATCH FUND</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>%CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (20,570)	\$ (21,390)	\$ (22,046)	3.1%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (20,570)</b>	<b>\$ (21,390)</b>	<b>\$ (22,046)</b>	<b>3.1%</b>
<b>REGIONAL DISPATCH FUND TRANSFERS</b>		<b>\$ (20,570)</b>	<b>\$ (21,390)</b>	<b>\$ (22,046)</b>	<b>3.1%</b>

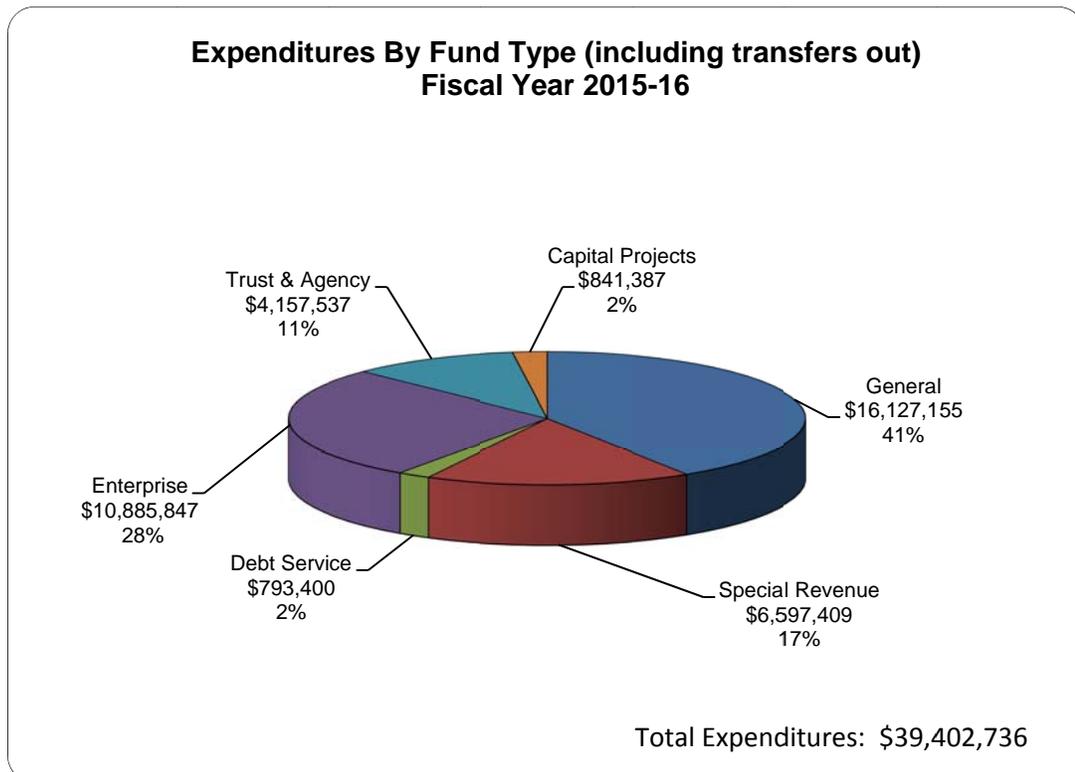
<b>29 LDWI GRANT FUND</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>%CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (5,147)	\$ (5,655)	\$ (5,718)	1.1%
395-6085	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	0.0%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (5,147)</b>	<b>\$ (5,655)</b>	<b>\$ (5,718)</b>	<b>1.1%</b>
<b>LDWI GRANT FUND TRANSFERS</b>		<b>\$ (5,147)</b>	<b>\$ (5,655)</b>	<b>\$ (5,718)</b>	<b>1.1%</b>

<b>17 MUNICIPAL STREET IMPROVEMENT FUND</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>%CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	
6040	TRANSFER TO WATER/SEWER FUND	\$ (60,610)	\$ (60,610)	\$ (60,610)	0.0%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (60,610)</b>	<b>\$ (60,610)</b>	<b>\$ (60,610)</b>	<b>0.0%</b>
<b>MUNICIPAL STREET IMPROVEMENT FUND TRANSFERS</b>		<b>\$ (60,610)</b>	<b>\$ (60,610)</b>	<b>\$ (60,610)</b>	<b>-</b>

# Chart 1: Summary of Revenues by Fund Type



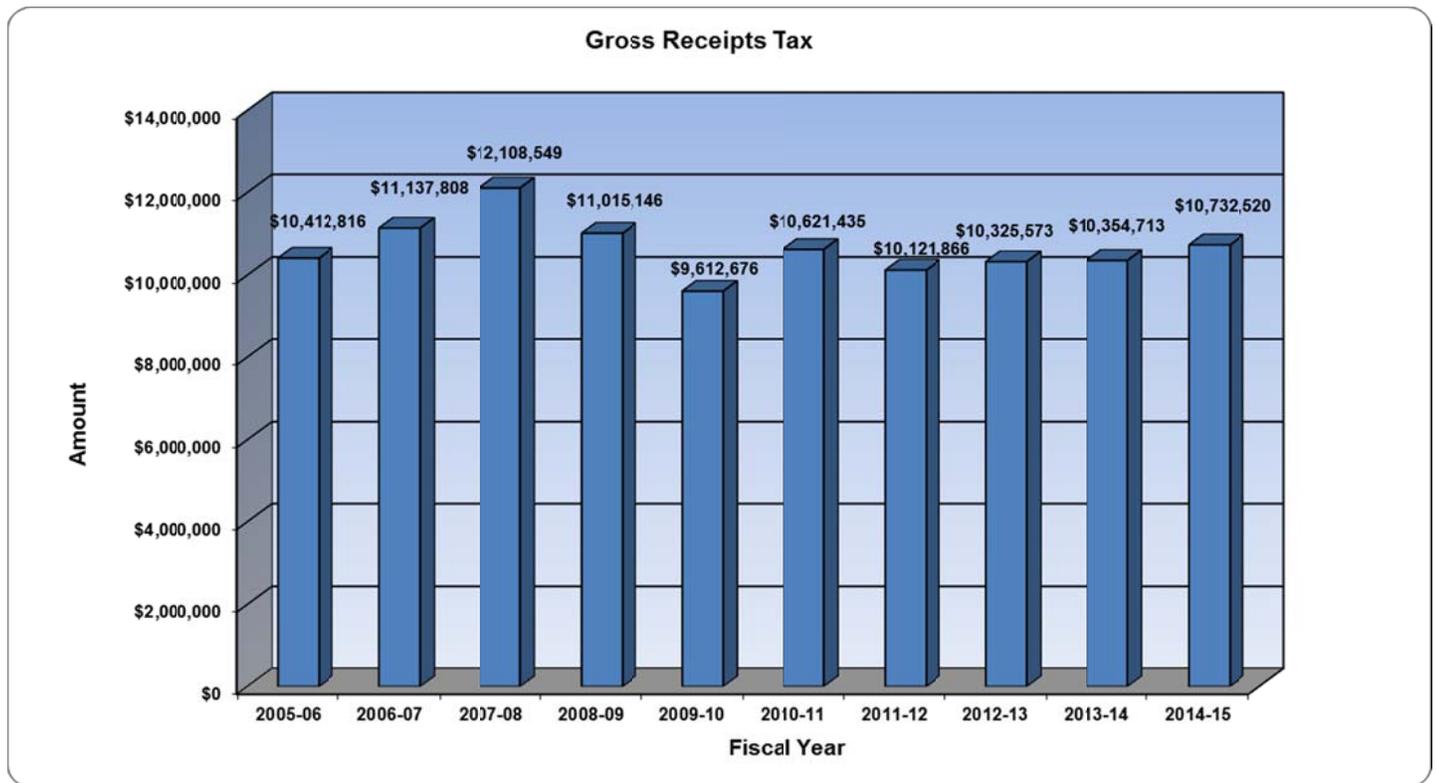
# Chart 2: Summary of Expenditures by Fund Type



## Table 3: Schedule of Taxing Authority

<b>SCHEDULE OF TAXING AUTHORITY IMPOSED BY THE VILLAGE OF LOS LUNAS FOR FISCAL YEAR 2015-16</b>	
<b>GROSS RECEIPTS TAX IMPOSED BY THE VILLAGE OF LOS LUNAS</b>	
<b>LOCAL OPTION TAX</b>	
Municipal Gross Receipts Tax.....	1.2500%
Special Municipal Gross Receipts Tax.....	0.2500%
Environmental Municipal Gross Receipts Tax.....	0.0625%
Infrastructure Municipal Gross Receipts Tax [Bonds & Infrastructure Projects].....	0.1250%
Infrastructure Municipal Gross Receipts Tax [Special Obligation Bonds].....	0.1250%
<b>STATE SHARED TAX - Returned to the Village of Los Lunas.....</b>	<b>1.2250%</b>
<b>Total Gross Receipts Tax Received by the Village of Los Lunas.....</b>	<b>3.0375%</b>
GRT imposed by Valencia County affecting the Village of Los Lunas.....	1.3750%
GRT imposed by the State of New Mexico (Net of State Share 1.225 Returned to Los Lunas).....	3.9000%
<b>GROSS RECEIPTS TAX RATE FOR THE VILLAGE OF LOS LUNAS.....</b>	<b>8.3125%</b>
<b>PROPERTY TAX IMPOSED BY THE VILLAGE OF LOS LUNAS</b>	
RESIDENTIAL VALUATION - 2014 TAX YEAR.....	\$ 243,832,300
NON-RESIDENTIAL VALUATION - 2014 TAX YEAR.....	\$ 100,015,342
TOTAL VALUATION - 2014 TAX YEAR.....	\$ 343,847,642
<b>BONDING CAPACITY</b>	
ASSESSED VALUATION.....	\$ 343,847,642
LIMITATION.....	4%
BONDING CAPACITY.....	\$ 13,753,906
LESS: OUTSTANDING G.O. BONDS.....	\$ -
<b>NET BONDING CAPACITY.....</b>	<b>\$ 13,753,906</b>

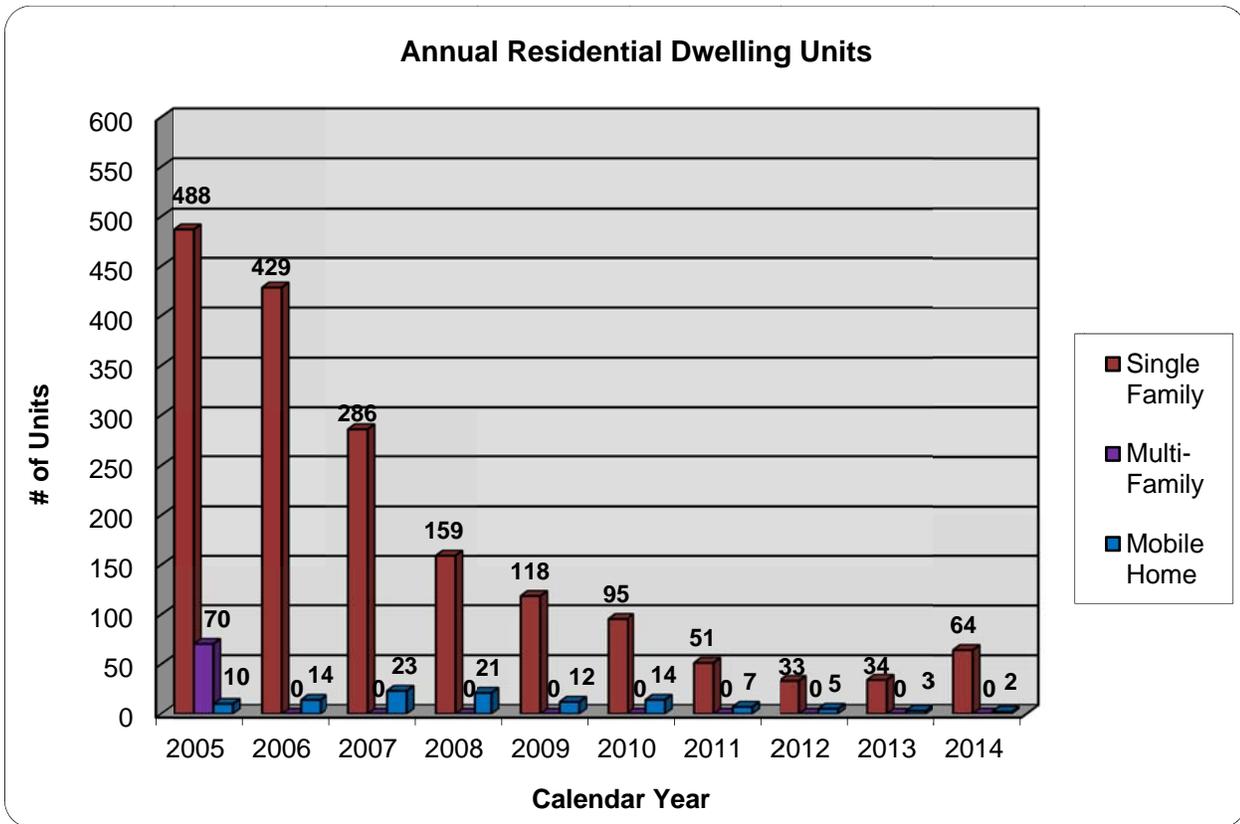
# Graph 1: Ten Year Gross Receipts Tax Revenue



**Table 4: Ten Year Gross Receipts Tax Revenue with Percentage Change from Previous Year**

GROSS RECEIPTS TAX REVENUE WITH PERCENTAGE CHANGE FROM PREVIOUS YEAR									
2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
\$10,412,816	\$11,137,808	\$12,108,549	\$11,015,146	\$9,612,676	\$10,621,435	\$10,121,866	\$10,325,573	\$10,354,713	\$10,732,520
30.66%	6.96%	8.72%	-9.03%	-12.73%	10.49%	-4.70%	2.01%	0.28%	3.65%

## Graph 2: Residential Dwelling Units



# Personnel Services

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## Summary of Personnel Services

The following table and charts present the Village of Los Lunas Personnel Schedule for Fiscal Year 2015-16.

Table 5 is a summary of personnel services. Total wages and each benefit category is presented for each department and summarized between the General Fund, Enterprise Funds, and Trust and Agency Funds.

The pie charts illustrate the appropriations of Personnel Services by Fund Type as well as by Wages and Benefits. Chart 3 shows that the General Fund accounts for 72.2% of Village personnel services. Village services such as Streets, Police, Fire, and Administration are accounted for in the General Fund. Trust and Agency Funds and Enterprise Funds account for 11.7% and 16.2% of Village personnel services, respectively.

Chart 4 illustrates the breakdown of wages and benefits by category. The Village of Los Lunas continues to pay competitively compared to market conditions, and maintain pay equity in comparable positions internally by implementing the approved salary and compensation plan.

There are a total of 193 authorized positions included in the budget (183 full-time, 10 part-time). Two new positions were approved, and two position reclassifications were approved by the Village Council to bring current job titles, job descriptions, and salary ranges in line with current job duties, responsibilities, market rates, and Village needs. These positions include:

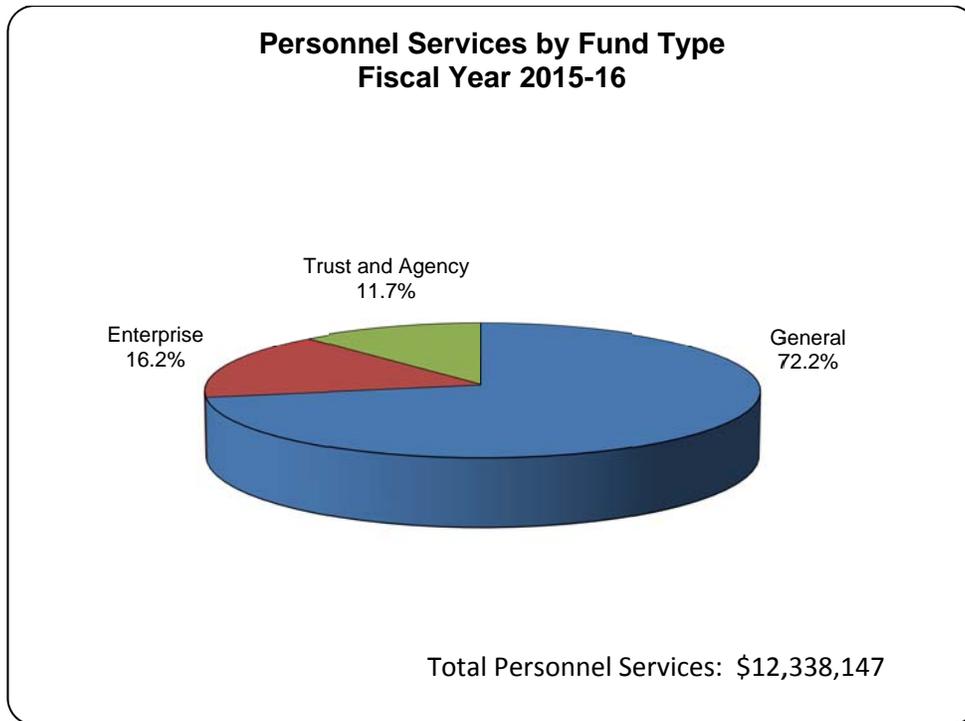
### New Positions:

1. Parks Technician in Community Services Department
2. Firefighter/EMT Basic in Fire Department

### Reclassified Positions:

1. Recreation Supervisor in Community Services Department reclassified as Assistant Community Services Director
2. Office Specialist in Fire Department reclassified as Administrative Assistant

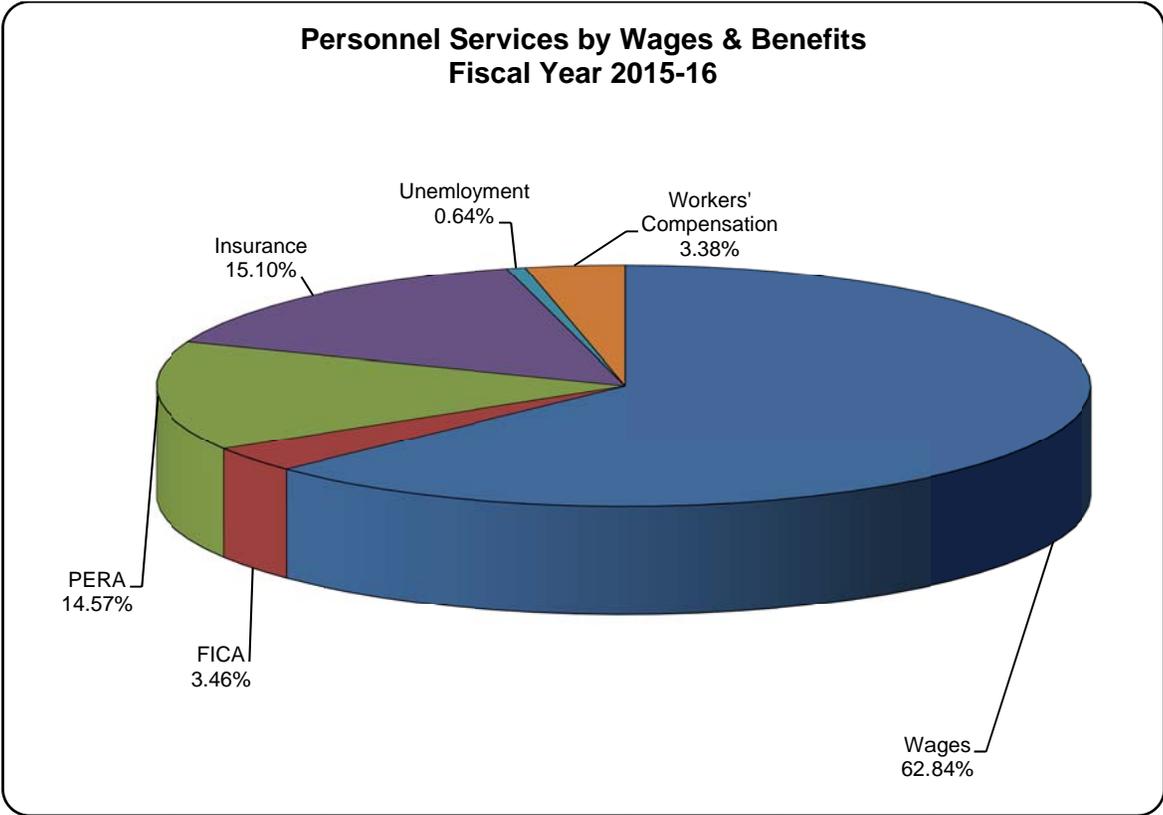
### Chart 3: Summary of Personnel Services by Fund Type



### Table 5: Summary of Personnel Services

Village of Los Lunas Personnel Services Summary Fiscal Year 2015-16								
GENERAL FUND - DEPARTMENT	No. of Employees*	Wages	FICA	PERA	Insurance	Unemployment	Workers' Compensation	Total
Administration	19	\$782,485	\$59,860	\$151,900	\$222,595	\$7,654	\$4,995	\$1,229,490
Municipal Court	4	\$166,133	\$12,709	\$32,251	\$30,401	\$1,156	\$1,061	\$243,711
Police	40	\$2,009,306	\$34,423	\$609,107	\$443,316	\$20,897	\$145,455	\$3,262,504
Fire	17	\$769,013	\$12,823	\$243,060	\$151,534	\$7,998	\$49,043	\$1,233,471
Streets	7	\$241,696	\$18,490	\$44,881	\$61,066	\$2,514	\$33,675	\$402,321
Parks	19	\$814,963	\$61,938	\$151,854	\$199,562	\$8,420	\$47,517	\$1,284,254
Library	12	\$280,928	\$21,491	\$54,535	\$75,725	\$2,922	\$2,202	\$437,804
Community Development	8	\$367,554	\$28,118	\$71,351	\$88,025	\$3,823	\$8,084	\$566,954
Fleet Maintenance	4	\$151,358	\$11,579	\$28,315	\$39,434	\$1,574	\$10,561	\$242,821
<b>Total</b>	<b>130</b>	<b>\$5,583,437</b>	<b>\$261,431</b>	<b>\$1,387,254</b>	<b>\$1,311,657</b>	<b>\$56,957</b>	<b>\$302,593</b>	<b>\$8,903,329</b>
<b>ENTERPRISE FUNDS</b>								
Treatment Plant	10	\$422,249	\$32,302	\$77,388	\$110,745	\$4,391	\$24,781	\$671,856
Water/Sewer Utility	8	\$265,857	\$20,338	\$48,678	\$62,262	\$2,765	\$15,603	\$415,503
Solid Waste	16	\$535,751	\$40,985	\$100,605	\$154,856	\$5,572	\$68,285	\$906,054
<b>Total</b>	<b>34</b>	<b>\$1,223,857</b>	<b>\$93,625</b>	<b>\$226,671</b>	<b>\$327,864</b>	<b>\$12,728</b>	<b>\$108,668</b>	<b>\$1,993,414</b>
<b>TRUST and AGENCY FUNDS</b>								
LDWI	6	\$211,387	\$16,068	\$40,773	\$35,227	\$2,184	\$1,341	\$306,980
Regional Dispatch	23	\$734,866	\$56,217	\$142,656	\$188,351	\$7,643	\$4,691	\$1,134,424
<b>Total</b>	<b>29</b>	<b>\$946,253</b>	<b>\$72,285</b>	<b>\$183,429</b>	<b>\$223,578</b>	<b>\$9,827</b>	<b>\$6,032</b>	<b>\$1,441,404</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>193</b>	<b>\$7,753,547</b>	<b>\$427,340</b>	<b>\$1,797,354</b>	<b>\$1,863,100</b>	<b>\$79,512</b>	<b>\$417,294</b>	<b>\$12,338,147</b>
*Excludes Elected Officials								

# Chart 4: Summary of Wages and Benefits by Category



# GENERAL FUND OVERVIEW

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## Revenues

Chart 5 presents the General Fund Revenues (\$16,530,653) by Category. Taxes—property taxes, Village-imposed taxes and State shared taxes—make up approximately 76% of General Fund revenues. The second major source of General Fund revenues is Village Services. Based on this year’s estimated revenues, total revenue for the General Fund is projected to increase by 12.9%.

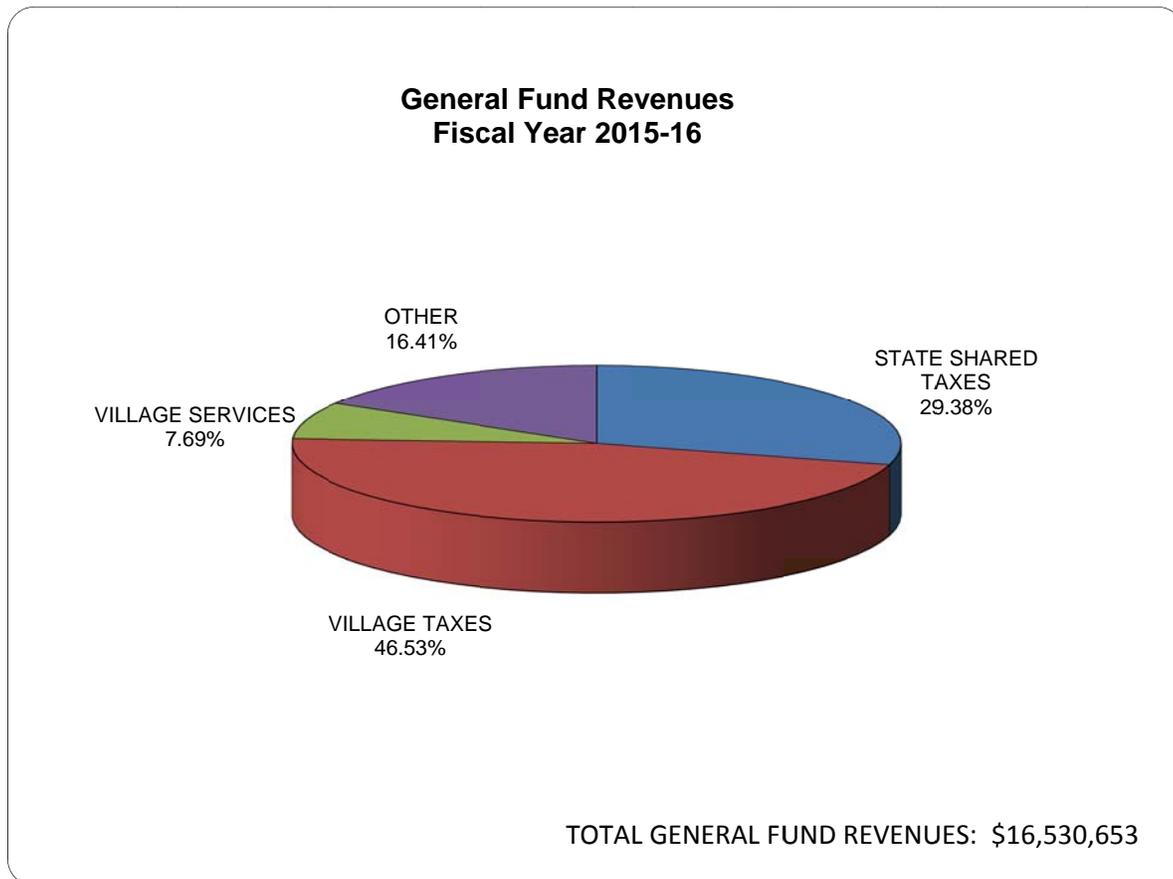
## Expenditures

Graph 3 presents the General Fund Wages and Benefits by Department. General Fund Wages & Benefits represent 55% of the General Fund Expenditures. This ratio reflects the fact that the Village is utilizing 45% of its budget to provide services to the citizens of Los Lunas in categories other than wages and benefits.

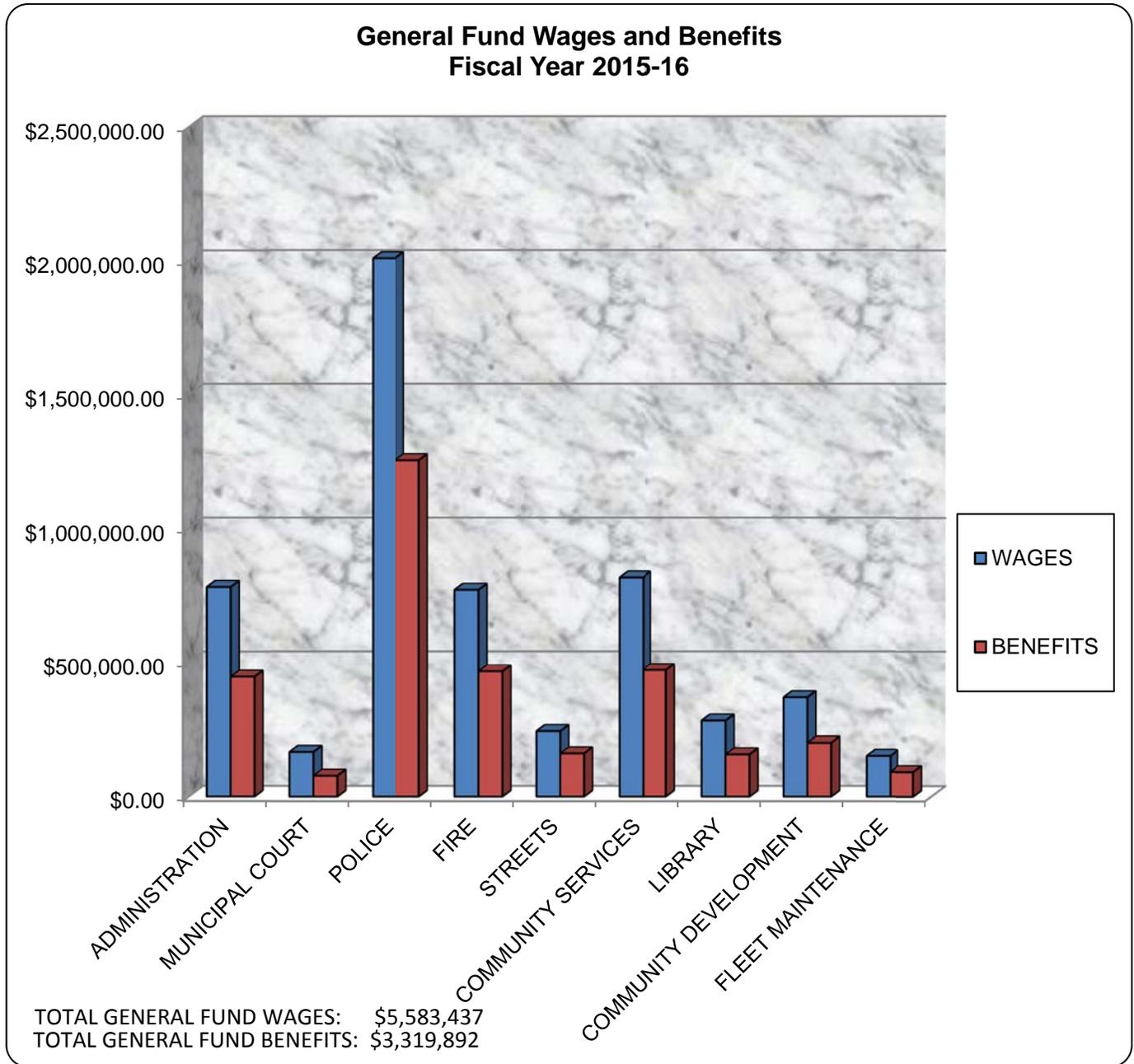
Total General Fund capital outlay for Fiscal Year 2015-16 is budgeted to be \$2,948,991.

## Chart 5: Summary of General Fund Revenues by Category

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# Graph 3: Summary of General Fund Wages and Benefits by Department



# Table 6: GENERAL FUND REVENUES

(11) GENERAL FUND REVENUES					
		FY 2015-16			
		PROPERTY TAX	OPERATING		
		VALUATION	TAX RATE	PRODUCTION	
	RESIDENTIAL	\$ 243,832,300	0.007443	\$ 1,814,844	
	NON-RESIDENTIAL	\$ 100,015,342	0.007432	\$ 743,314	
	<b>TOTAL PRODUCTION</b>	<b>\$ 343,847,642</b>		<b>\$ 2,558,158</b>	
GENERAL FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
4101	CURRENT PROPERTY TAXES	\$ 2,508,409	\$ 2,444,783	\$ 2,424,110	-0.8%
4100	PILOT REVENUE	\$ 177,306	\$ 177,306	\$ 177,306	0.0%
<b>300</b>	<b>TOTAL PROPERTY TAXES</b>	<b>\$ 2,685,715</b>	<b>\$ 2,622,089</b>	<b>\$ 2,601,416</b>	<b>-0.8%</b>
4103	ELECTRICAL	\$ 261,589	\$ 241,909	\$ 241,909	0.0%
4104	GAS	\$ 63,442	\$ 45,913	\$ 47,290	3.0%
4105	TELEPHONE	\$ 24,244	\$ 32,843	\$ 32,843	0.0%
4106	CABLE VISION	\$ 54,465	\$ 48,391	\$ 48,391	0.0%
320-4107	1.5% GROSS RECEIPTS TAX	\$ 3,663,732	\$ 3,714,733	\$ 4,719,711	27.1%
<b>310</b>	<b>TOTAL VILLAGE IMPOSED TAXES</b>	<b>\$ 4,067,473</b>	<b>\$ 4,083,789</b>	<b>\$ 5,090,143</b>	<b>24.6%</b>
4012	DOG LICENSES	\$ 4,030	\$ 4,137	\$ 4,137	0.0%
4108	LIQUOR LICENSES	\$ 4,800	\$ 2,000	\$ 2,000	0.0%
4109	BUSINESS REGISTRATIONS	\$ 25,066	\$ 23,000	\$ 23,000	0.0%
4111	BUILDING PERMITS	\$ 62,370	\$ 43,000	\$ 43,000	0.0%
4112	OTHER PERMITS	\$ 3,272	\$ 3,000	\$ 3,000	0.0%
<b>330</b>	<b>TOTAL LICENSES, REGISTRATIONS, PERMITS</b>	<b>\$ 99,539</b>	<b>\$ 75,137</b>	<b>\$ 75,137</b>	<b>0.0%</b>
4114	AUTO 10%	\$ 93,267	\$ 101,728	\$ 101,728	0.0%
4115	AUTO 15%	\$ 33,646	\$ 36,557	\$ 36,557	0.0%
4117	1.225% GROSS RECEIPTS TAX	\$ 4,629,864	\$ 4,613,026	\$ 4,718,085	2.3%
<b>340</b>	<b>TOTAL STATE SHARED TAXES</b>	<b>\$ 4,756,777</b>	<b>\$ 4,751,311</b>	<b>\$ 4,856,370</b>	<b>2.2%</b>
4011	PARK IMPACT FEES	\$ -	\$ -	\$ 59,703	100.0%
4118	PRINTING & COPYING	\$ 684	\$ 488	\$ 1,000	104.9%
4119	SPECIAL POLICE SERVICES	\$ 6,812	\$ 8,511	\$ 8,511	0.0%
4120	PAVING CUTS	\$ 375	\$ 2,000	\$ 1,000	-50.0%
4121	SUB DIV. & ENGR. FEES	\$ 1,895	\$ 3,000	\$ 3,000	0.0%
4122	SALE MAPS & PUBLICATIONS	\$ -	\$ 100	\$ 100	0.0%
4123	SOLID WASTE BOOKKEEPING CHARGE	\$ 69,678	\$ 69,678	\$ 69,678	0.0%
4124	WATER/SEWER BOOKKEEPING CHARGE	\$ 806,398	\$ 806,398	\$ 806,398	0.0%
4136	RIO METRO TRANSPORTATION REVENUES	\$ 237,252	\$ 266,988	\$ 266,988	0.0%
4163	FISCAL AGENT - VRECC	\$ 54,574	\$ 48,239	\$ 50,000	3.7%
4163	FISCAL AGENT - CSWA	\$ 4,260	\$ 4,261	\$ 4,260	0.0%
<b>350</b>	<b>TOTAL VILLAGE PROVIDED SERVICES</b>	<b>\$ 1,181,928</b>	<b>\$ 1,209,662</b>	<b>\$ 1,270,637</b>	<b>5.0%</b>

## Table 6: GENERAL FUND REVENUES (Continued)

GENERAL FUND		ACTUAL	BUDGET	PROPOSED	%CHANGE
ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
360-4125	COURT FINES	\$ 74,976	\$ 69,000	\$ 69,000	0.0%
360-4170	PARKS CITATION REVENUE	\$ -	\$ -	\$ 100	100.0%
<b>360</b>	<b>TOTAL FINES</b>	<b>\$ 74,976</b>	<b>\$ 69,000</b>	<b>\$ 69,100</b>	<b>0.1%</b>
306-4060	INTEREST REVENUES	\$ 6,745	\$ 2,800	\$ 2,800	0.0%
4014	OTHER ADMIN REVENUES	\$ 9,973	\$ 15,000	\$ 15,000	0.0%
4026	PROPERTY RENTAL REVENUE	\$ -	\$ 25,750	\$ 30,000	16.5%
4089	FACILITY USAGE REVENUES	\$ 2,360	\$ 1,000	\$ 4,000	300.0%
4127	COPIES & DONATIONS	\$ 1,193	\$ 1,044	\$ 2,000	91.6%
4128	SALE OF FIXED ASSETS	\$ 46,174	\$ 3,000	\$ 10,000	233.3%
<b>370</b>	<b>TOTAL MISC REVENUES</b>	<b>\$ 66,445</b>	<b>\$ 48,594</b>	<b>\$ 63,800</b>	<b>31.3%</b>
4004	LIBRARY CONTRIBUTIONS	\$ 140	\$ 100	\$ 100	0.0%
4009	GRANT REVENUES STATE AID	\$ 15,303	\$ 14,079	\$ 11,670	-17.1%
4010	LIBRARY SALES	\$ 1,807	\$ 1,500	\$ 1,500	0.0%
4018	LIBRARY BOOK FINES	\$ 5,062	\$ 5,000	\$ 3,000	-40.0%
4019	MUSEUM SALES	\$ 1,706	\$ 1,800	\$ 2,000	11.1%
4021	LIBRARY PRINTING REVENUE	\$ 6,400	\$ 5,800	\$ 5,800	0.0%
<b>380</b>	<b>TOTAL LIBRARY REVENUES</b>	<b>\$ 30,418</b>	<b>\$ 28,279</b>	<b>\$ 24,070</b>	<b>-14.9%</b>
4009	COPS HIRING PROGRAM	\$ 141,642	121,672	0	-100.0%
4045	EMS GROSS RECEIPTS TAX REVENUES	\$ 121,929	106,000	130,000	22.6%
4055	STATE GRANTS - NM HWY & TRANS, TRAFFIC SAFETY BUREAU, LDWI, OI	\$ 63,809	61,000	61,000	0.0%
4056	DRUG ASSET FORFEITURE	\$ -	1,000	1,000	0.0%
4071	POLICE SPECIAL DETAIL OVERTIME	\$ 30,320	\$ 25,000	30,000	20.0%
4091	FEDERAL GRANTS - DOJ VEST PROGRAM, BYRNE, HOMELAND SECURITY	\$ 18,355	\$ 15,000	5,000	-66.7%
<b>385</b>	<b>TOTAL PUBLIC SAFETY REVENUES</b>	<b>\$ 376,055</b>	<b>\$ 329,672</b>	<b>\$ 227,000</b>	<b>-31.1%</b>
4053	LOS LUNAS SCHOOLS	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
4054	VALENCIA COUNTY	\$ -	\$ 3,000	\$ 3,000	0.0%
4058	PAINTBALL FACILITY REVENUE	\$ 3,000	\$ -	\$ -	0.0%
4059	SUMMER RECREATION FEES	\$ 17,587	\$ 24,000	\$ 24,000	0.0%
<b>386</b>	<b>TOTAL SUMMER YOUTH CONTRIBUTIONS</b>	<b>\$ 29,587</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>0.0%</b>
344-4009	LEGISLATIVE APPROPRIATION	\$ 994,720	\$ 1,247,200	\$ 2,058,000	65.0%
381-4009	KEEP NM BEAUTIFUL GRANT	\$ 14,413	\$ 10,000	\$ -	-100.0%
382-4009	NEW MEXICO GAME AND FISH GRANTS	\$ 14,540	\$ 64,000	\$ 120,000	87.5%
388-4009	YCC GRANT REVENUE	\$ 15,323	\$ 32,000	\$ -	-100.0%
389-4009	D.W.I. GRANT FUNDS (CDWI)	\$ 12,262	\$ 11,477	\$ 9,698	-15.5%
393-4009	LIBRARY GO BONDS	\$ 15,705	\$ 27,100	\$ 29,281	8.0%
	<b>TOTAL GRANTS</b>	<b>\$ 1,066,963</b>	<b>\$ 1,391,777</b>	<b>\$ 2,216,979</b>	<b>59.3%</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 14,435,876</b>	<b>\$ 14,645,311</b>	<b>\$ 16,530,653</b>	<b>12.9%</b>

# **ADMINISTRATION DEPARTMENT**

## **General Fund 11 – Department 401**

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### **MISSION**

To enact ordinances, regulations, and policies consistent with the laws and statutes of the State of New Mexico aimed at the betterment of the community; to provide professional management and leadership to both the Village Council and staff aimed at delivering services to the citizens and customers of the Village in the most economical and cost-efficient manner possible.

### **DESCRIPTION**

The Administration Department consists of the elected members of the governing body of the Village of Los Lunas, which are the Mayor and four (4) councilors, known as the Village Council, as well as executive and administration staff. Terms of office for elected officials are four (4) years. The Mayor appoints, with confirmation of the Council, a village administrator, who also serves as clerk/treasurer. The powers and duties of the Mayor and Council are in accordance with the laws and statutes of the State of New Mexico, including the power to declare emergencies. Executive and administration staff work closely with the Mayor and Council to formulate policy and set goals for each department. This department is primarily responsible for managing the administrative affairs of the Village as well as advising the Mayor and Village Council on critical issues and matters facing the Village and executing policies adopted by the Village Council.

### **GOALS AND OBJECTIVES**

- To continually update the needs of Village operations and capital improvements through the annual budget process and Infrastructure Capital Improvements Program (ICIP).
- To ensure that the Village financial affairs are in sound order.
- To ensure that the Village's automated financial system is technologically current to improve cost effectiveness and efficiency when assisting department heads and supervisors in monitoring Village and department operations.
- To continue the Village continuing education program to insure that employees are properly trained to perform their designated functions.

Table 7 presents the Fiscal Year 2015-16 operating budget for the Administration Department.

**Table 7: ADMINISTRATION DEPARTMENT  
General Fund 11 – Department 401**

<b>11 GENERAL FUND</b>					
<b>401 ADMINISTRATION</b>					
<b>11-401 GENERAL FUND - ADMINISTRATION PERSONNEL SERVICES</b>					
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>%CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	
5100	MAYOR	\$ 12,500	\$ 12,500	\$ 12,500	0.0%
5101-04	COUNCIL MEMBERS	\$ 33,841	\$ 34,004	\$ 34,004	0.0%
5105	Village Administrator	\$ 101,724	\$ 103,250	\$ 103,247	0.0%
5106	Finance Officer	\$ 69,337	\$ 70,377	\$ 70,376	0.0%
5107	Payroll/HR Specialist	\$ 44,897	\$ 45,572	\$ 34,062	-25.3%
5108	Budget and Management Analyst	\$ 37,552	\$ 38,117	\$ 41,403	8.6%
5109	Deputy Clerk	\$ 34,060	\$ 34,573	\$ 35,438	2.5%
5111	Administrative Secretary (Position Transferred to WWTP)	\$ 27,157	\$ 27,563	\$ -	-100.0%
5112	Utility Billing Clerk/Cashier	\$ 24,361	\$ 29,092	\$ 28,080	-3.5%
5113	Utility Billing Supervisor	\$ 36,533	\$ 37,082	\$ 37,080	0.0%
5114	Utility Billing Clerk/Cashier	\$ 28,660	\$ 29,092	\$ 29,738	2.2%
5115	Purchasing Specialist	\$ 37,540	\$ 38,104	\$ 39,853	4.6%
5116	Office Specialist	\$ 25,438	\$ 25,831	\$ 25,448	-1.5%
5117	Human Resources Manager	\$ 66,647	\$ 67,647	\$ 67,643	0.0%
5119	Utility Billing Clerk/Cashier	\$ -	\$ 28,443	\$ 28,583	0.5%
5120	Part-time Office Clerk	\$ 17,832	\$ 5,278	\$ 5,278	0.0%
5130	Information Technology Manager	\$ 54,465	\$ 55,282	\$ 55,280	0.0%
5131	Computer Specialist	\$ 44,820	\$ 48,195	\$ 48,193	0.0%
5132	Computer Technician	\$ 42,841	\$ 43,305	\$ 44,471	2.7%
5133	Computer Technician (Vacant)	\$ 9,131	\$ -	\$ -	0.0%
5134	Computer Technician	\$ 35,562	\$ 36,288	\$ 41,808	15.2%
		\$ 784,897	\$ 809,596	\$ 782,485	-3.3%
5440	FICA EXPENSE	\$ 61,050	\$ 61,934	\$ 59,860	-3.3%
5441	PERA EXPENSE	\$ 147,564	\$ 157,163	\$ 151,900	-3.3%
5442	MEDICAL INS. EXPENSE	\$ 225,321	\$ 265,237	\$ 222,595	-16.1%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 3,292	\$ 6,105	\$ 7,654	25.4%
5444	WORKERS' COMP. INS. EXPENSE	\$ 3,267	\$ 5,168	\$ 4,995	-3.3%
		\$ 440,494	\$ 495,607	\$ 447,005	-9.8%
	<b>TOTAL ADMINISTRATION PERSONNEL SERVICES</b>	<b>\$ 1,225,391</b>	<b>\$ 1,305,203</b>	<b>\$ 1,229,490</b>	<b>-5.8%</b>

**Table 7: ADMINISTRATION DEPARTMENT (Continued)**  
**General Fund 11 – Department 401**

11-401 GENERAL FUND - ADMINISTRATION OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5442	EMPLOYEE ASSISTANCE PROGRAM	\$ 7,801	\$ 9,000	\$ 9,000	0.0%
5510	OFFICE SUPPLIES	\$ 19,512	\$ 20,000	\$ 20,000	0.0%
5511	DATA PROCESSING	\$ 84,639	\$ 80,000	\$ 90,135	12.7%
5512	BOOKS & MANUALS	\$ 45	\$ 1,000	\$ 1,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 1,506	\$ 3,600	\$ 3,600	0.0%
5514	TRAINING & SEMINARS	\$ 8,730	\$ 16,060	\$ 25,140	56.5%
5515	PRINTING & COPYING	\$ 2,849	\$ 3,000	\$ 3,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 33,694	\$ 29,755	\$ 40,000	34.4%
5518	POSTAGE	\$ 6,091	\$ 6,750	\$ 6,750	0.0%
5519	UTILITIES	\$ 140,688	\$ 144,000	\$ 60,000	-58.3%
5520	ATTORNEY FEES	\$ 22,887	\$ 22,000	\$ 22,000	0.0%
5521	TELEPHONE EXPENSES	\$ 18,904	\$ 21,000	\$ 21,000	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 35,028	\$ 36,000	\$ 36,500	1.4%
5523	INSURANCE & BONDS	\$ 28,826	\$ 29,000	\$ 29,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 1,099	\$ 3,000	\$ 3,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 28,813	\$ 30,000	\$ 30,000	0.0%
5527	FLEET MAINTENANCE	\$ 2,883	\$ 5,000	\$ 5,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 32,045	\$ 35,000	\$ 35,000	0.0%
5531	TRAVEL EXPENSES	\$ 10,472	\$ 20,180	\$ 22,790	12.9%
5532	AUDIT EXPENSE	\$ 58,276	\$ 57,000	\$ 57,000	0.0%
5533	ELECTION EXPENSES	\$ 12,417	\$ -	\$ 25,000	100.0%
5547	LEASE-COPIER /POSTAGE METER	\$ 19,908	\$ 26,760	\$ 91,760	242.9%
5571	BOND AGENT FEES	\$ 1,391	\$ 1,000	\$ 1,000	0.0%
5584	VILLAGE PROMOTIONAL	\$ 5,910	\$ 13,500	\$ 48,500	259.3%
5598	SENIOR CENTER FACILITY MAINTENANCE	\$ 18,667	\$ -	\$ -	0.0%
5599	TRANSPORTATION CENTER FACILITY MAINTENANCE	\$ 20,185	\$ -	\$ -	0.0%
	<b>TOTAL ADMINISTRATION OPERATING SERVICES</b>	<b>\$ 623,267</b>	<b>\$ 612,605</b>	<b>\$ 686,175</b>	<b>12.0%</b>
11-401 GENERAL FUND - ADMINISTRATION CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5602	CAPITAL OUTLAY/MUNICIPAL SOFTWARE	\$ 134,217	\$ -	\$ -	0.0%
5606	CAPITAL OUTLAY/FRED LUNA SENIOR CENTER	\$ -	\$ 600,000	\$ 1,300,000	116.7%
5617	CAPITAL OUTLAY/TRANSPORTATION BUILDING PHASE II	\$ 90,014	\$ 250,000	\$ 250,000	0.0%
5636	CAPITAL OUTLAY/REGIONAL VITAL COMMUNICATIONS	\$ -	\$ 125,000	\$ -	-100.0%
	<b>TOTAL ADMINISTRATION CAPITAL OUTLAY</b>	<b>\$ 224,231</b>	<b>\$ 975,000</b>	<b>\$ 1,550,000</b>	<b>59.0%</b>
	TOTAL EXPENSES	\$ 2,072,889	\$ 2,892,808	\$ 3,465,665	19.8%
	<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<b>\$ 2,072,889</b>	<b>\$ 2,892,808</b>	<b>\$ 3,465,665</b>	<b>19.8%</b>

# **MUNICIPAL COURT**

## **General Fund 11 – Department 402**

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### **MISSION**

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

### **DESCRIPTION**

- Arraign persons cited for Municipal Ordinances violations.
- Accept pleas.
- Conduct trials.
- Assess fines and sentences to persons guilty of violating Municipal Ordinances.
- Collect and record fines.
- Answer questions related to the function of the court system.
- Provide Village Administrator with information from the Court, as necessary.

### **GOALS AND 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.

Table 8 presents the Fiscal Year 2015-16 operating budget for the Municipal Court.

## Table 8: MUNICIPAL COURT General Fund 11 – Department 402

11 GENERAL FUND					
402 MUNICIPAL COURT					
11-402 GENERAL FUND - MUNICIPAL COURT PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5151	JUDGE	\$ 55,000	\$ 55,000	\$ 55,000	0.0%
5152	Chief Court Clerk	\$ 40,586	\$ 37,706	\$ 37,706	0.0%
5153	Court Clerk	\$ 25,300	\$ 25,798	\$ 25,926	0.5%
5154	Part-time Court Clerk	\$ 14,208	\$ 17,720	\$ 17,720	0.0%
5155	Court Clerk	\$ 25,816	\$ 29,316	\$ 29,781	1.6%
		\$ 160,911	\$ 165,540	\$ 166,133	0.4%
5440	FICA EXPENSE	\$ 12,096	\$ 12,664	\$ 12,709	0.4%
5441	PERA EXPENSE	\$ 22,155	\$ 32,135	\$ 32,251	0.4%
5442	MEDICAL INS. EXPENSE	\$ 37,109	\$ 34,769	\$ 30,401	-12.6%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 900	\$ 743	\$ 1,156	55.6%
5444	WORKERS' COMP. INS. EXPENSE	\$ 216	\$ 1,057	\$ 1,061	0.4%
		\$ 72,477	\$ 81,367	\$ 77,577	-4.7%
<b>TOTAL MUNICIPAL COURT PERSONNEL SERVICES</b>		<b>\$ 233,388</b>	<b>\$ 246,907</b>	<b>\$ 243,711</b>	<b>-1.3%</b>
11-402 GENERAL FUND - MUNICIPAL COURT OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5510	OFFICE SUPPLIES	\$ 4,787	\$ 5,500	\$ 5,500	0.0%
5511	DATA PROCESSING	\$ 3,149	\$ 5,672	\$ 5,972	5.3%
5514	TRAINING & SEMINARS	\$ 2,541	\$ 3,200	\$ 3,200	0.0%
5515	PRINTING & COPYING	\$ 873	\$ 2,500	\$ 2,500	0.0%
5518	POSTAGE	\$ 2,639	\$ 2,800	\$ 2,800	0.0%
5519	UTILITIES	\$ 6,856	\$ 8,500	\$ 8,500	0.0%
5520	ATTORNEY FEES	\$ 5,393	\$ 10,000	\$ 14,500	45.0%
5521	TELEPHONE EXPENSES	\$ 2,167	\$ 1,900	\$ 1,900	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 39	\$ 350	\$ 350	0.0%
5523	INSURANCE & BONDS	\$ 4,464	\$ 5,747	\$ 5,747	0.0%
5524	PUBLICATIONS AND ADVERTISING	\$ 1,569	\$ 2,600	\$ 2,600	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 1,660	\$ 4,000	\$ 4,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 745	\$ 1,200	\$ 1,200	0.0%
5531	TRAVEL EXPENSES	\$ 1,952	\$ 2,000	\$ 2,000	0.0%
5547	LEASE COPIER	\$ 5,077	\$ 5,850	\$ 5,850	0.0%
5575	PRISONER MED/DETENTION	\$ 1,875	\$ 1,875	\$ 1,875	0.0%
<b>TOTAL MUNICIPAL COURT OPERATING SERVICES</b>		<b>\$ 45,785</b>	<b>\$ 63,694</b>	<b>\$ 68,494</b>	<b>7.5%</b>
11-402 GENERAL FUND - MUNICIPAL COURT CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
<b>TOTAL MUNICIPAL COURT CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
TOTAL EXPENSES		\$ 279,173	\$ 310,601	\$ 312,205	0.5%
<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>		<b>\$ 279,173</b>	<b>\$ 310,601</b>	<b>\$ 312,205</b>	<b>0.5%</b>

# **POLICE DEPARTMENT**

## **General Fund 11 – Department 404**

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### **MISSION**

The mission of the Village of Los Lunas Police Department is to Build Relationships, Solve Problems, and Make a Difference.

### **DESCRIPTION**

The Los Lunas Police Department is a progressive, proactive, full-service public safety organization providing 24/7, 365-day police services to the community.

### **GOALS AND OBJECTIVES**

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

Table 9 presents the Fiscal Year 2015-16 operating budget for the Police Department.

# Table 9: POLICE DEPARTMENT General Fund 11 – Department 404

<b>11 GENERAL FUND</b>					
<b>404 POLICE DEPARTMENT</b>					
<b>11-404 GENERAL FUND - POLICE DEPT PERSONNEL SERVICES</b>					
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>%CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	
5166	Chief of Police	\$ 145,682	\$ 80,692	\$ 81,901	1.5%
5167	Deputy Chief of Police	\$ 69,329	\$ 70,369	\$ 71,016	0.9%
5168	Detective	\$ 43,346	\$ 45,361	\$ 45,358	0.0%
5171	Certified Patrol Officer	\$ 38,324	\$ 38,180	\$ 39,432	3.3%
5172	Certified Patrol Officer	\$ 34,865	\$ 35,175	\$ 39,432	12.1%
5173	Detective	\$ 42,251	\$ 42,906	\$ 43,473	1.3%
5174	Police Sergeant	\$ 47,085	\$ 46,636	\$ 47,929	2.8%
5175	Police Lieutenant	\$ 52,322	\$ 52,628	\$ 55,484	5.4%
5176	Certified Patrol Officer	\$ 39,594	\$ 41,149	\$ 41,146	0.0%
5177	Certified Patrol Officer	\$ 38,988	\$ 36,858	\$ 39,432	7.0%
5178	Police Lieutenant	\$ 65,579	\$ 51,255	\$ 55,484	8.3%
5179	Police Sergeant	\$ 45,733	\$ 46,677	\$ 47,929	2.7%
5180	Detective	\$ 42,517	\$ 42,899	\$ 43,473	1.3%
5181	Certified Patrol Officer	\$ 38,876	\$ 38,904	\$ 39,432	1.4%
5182	Certified Patrol Officer	\$ 41,171	\$ 41,146	\$ 39,432	-4.2%
5183	Police Sergeant	\$ 43,095	\$ 43,201	\$ 47,929	10.9%
5184	Certified Patrol Officer	\$ 34,139	\$ 35,914	\$ 39,432	9.8%
5185	Certified Patrol Officer	\$ 43,046	\$ 41,901	\$ 41,899	0.0%
5186	Police Lieutenant	\$ 33,811	\$ 51,892	\$ 55,484	6.9%
5187	Police Sergeant	\$ 43,812	\$ 43,734	\$ 47,929	9.6%
5188	Police Sergeant	\$ 42,170	\$ 42,906	\$ 47,929	11.7%
5189	Police Lieutenant	\$ 52,010	\$ 52,628	\$ 55,484	5.4%
5191	Certified Patrol Officer	\$ 38,719	\$ 38,917	\$ 39,432	1.3%
5192	Certified Patrol Officer (Canine Unit)	\$ 41,093	\$ 41,177	\$ 43,473	5.6%
5193	Certified Patrol Officer	\$ 38,593	\$ 39,665	\$ 39,432	-0.6%
5195	Police Officer, Non-Certified	\$ 36,900	\$ 37,405	\$ 37,554	0.4%
5196	Police Detective Sergeant	\$ 45,989	\$ 46,202	\$ 47,929	3.7%
5197	Certified Patrol Officer	\$ 39,600	\$ 38,904	\$ 39,432	1.4%
5198	Detective	\$ 39,726	\$ 40,420	\$ 43,897	8.6%
5199	Certified Patrol Officer	\$ 38,304	\$ 38,180	\$ 39,432	3.3%
5200	Computer Technician	\$ -	\$ -	\$ -	0.0%
5201	Police Officer, Non-Certified	\$ 37,796	\$ 38,180	\$ 37,554	-1.6%
5202	Police Sergeant	\$ 41,813	\$ 42,078	\$ 47,929	13.9%
5203	Certified Patrol Officer	\$ 38,338	\$ 38,180	\$ 39,432	3.3%
5204	Certified Patrol Officer	\$ 35,088	\$ 35,175	\$ 39,432	12.1%
5205	Certified Patrol Officer	\$ 35,821	\$ 35,175	\$ 39,432	12.1%
5207	Certified Patrol Officer	\$ 35,563	\$ 35,175	\$ 39,432	12.1%
5221	Police Office Manager/Executive Secretary	\$ 38,102	\$ 38,514	\$ 38,511	0.0%
5222	Police Property Evidence and Vehicle Technician	\$ 37,385	\$ 37,707	\$ 37,706	0.0%
5227	Police Clerk	\$ 25,965	\$ 26,392	\$ 26,974	2.2%
5228	Police Clerk	\$ 35,949	\$ 35,884	\$ 35,884	0.0%
5498	POLICE SPECIAL DETAIL OVERTIME	\$ -	\$ 25,000	\$ 30,000	20.0%
5499	OVERTIME	\$ 206,337	\$ 215,000	\$ 200,000	-7.0%
		\$ 1,964,825	\$ 1,946,343	\$ 2,009,306	3.2%
5440	FICA EXPENSE	\$ 36,829	\$ 33,329	\$ 34,423	3.3%
5441	PERA EXPENSE	\$ 518,595	\$ 589,578	\$ 609,107	3.3%
5442	MEDICAL INS. EXPENSE	\$ 475,600	\$ 480,784	\$ 443,316	-7.8%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 7,411	\$ 15,571	\$ 20,897	34.2%
5444	WORKERS' COMP. INS. EXPENSE	\$ 105,362	\$ 141,179	\$ 145,455	3.0%
		\$ 1,143,798	\$ 1,260,441	\$ 1,253,198	-0.6%
	<b>TOTAL POLICE DEPT PERSONNEL SERVICES</b>	<b>\$ 3,108,623</b>	<b>\$ 3,206,783</b>	<b>\$ 3,262,504</b>	<b>1.7%</b>

**Table 9: POLICE DEPARTMENT (Continued)**  
**General Fund 11 – Department 404**

11-404 GENERAL FUND - POLICE DEPT OPERATING SERVICES		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5510	OFFICE SUPPLIES	\$ 19,915	\$ 16,500	\$ 16,500	0.0%
5511	DATA PROCESSING	\$ 58,714	\$ 64,413	\$ 75,000	16.4%
5512	BOOKS & MANUALS	\$ 1,505	\$ 2,000	\$ 2,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 116,080	\$ 110,000	\$ 110,000	0.0%
5514	TRAINING & SEMINARS	\$ 26,014	\$ 30,000	\$ 30,000	0.0%
5515	PRINTING & COPYING	\$ 7,938	\$ 8,000	\$ 8,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 9,824	\$ 7,500	\$ 7,500	0.0%
5518	POSTAGE	\$ 1,218	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 29,259	\$ 30,000	\$ 35,000	16.7%
5520	ATTORNEY FEES	\$ 21,562	\$ 17,000	\$ 35,000	105.9%
5521	TELEPHONE EXPENSES	\$ 36,566	\$ 33,500	\$ 33,500	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 2,980	\$ 3,000	\$ 3,000	0.0%
5523	INSURANCE & BONDS	\$ 119,999	\$ 115,822	\$ 115,822	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 763	\$ 1,500	\$ 1,500	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 13,199	\$ 25,000	\$ 25,000	0.0%
5527	FLEET MAINTENANCE	\$ 69,458	\$ 75,000	\$ 75,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 7,431	\$ 7,500	\$ 7,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 58,723	\$ 68,000	\$ 70,000	2.9%
5531	TRAVEL EXPENSES	\$ 13,609	\$ 20,000	\$ 20,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 93,337	\$ 65,000	\$ 117,000	80.0%
5547	LEASE COPIER	\$ 7,297	\$ 10,000	\$ 10,000	0.0%
5550	LOAN EXPENSE (VRECC)	\$ 29,075	\$ 29,075	\$ 35,133	20.8%
5551	BOOKKEEPING CHARGES-CALLS FOR SERV (VRECC)	\$ 136,213	\$ 103,402	\$ 109,637	6.0%
5576	DRUG ASSET FORFEITURE EXPENSE	\$ 352	\$ 2,500	\$ 2,500	0.0%
5584	PROMOTIONAL	\$ 3,597	\$ 3,500	\$ 3,500	0.0%
5590	DETENTION SUPPLIES/MEALS	\$ -	\$ 250	\$ 250	0.0%
5591	JAIL LAUNDRY	\$ -	\$ 250	\$ 250	0.0%
<b>TOTAL POLICE DEPT OPERATING SERVICES</b>		<b>\$ 884,630</b>	<b>\$ 849,712</b>	<b>\$ 949,592</b>	<b>11.8%</b>
11-404 GENERAL FUND - POLICE DEPT CAPITAL OUTLAY					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5630	CAPITAL OUTLAY/VESTS	\$ 5,435	\$ -	\$ -	0.0%
5632	CAPITAL OUTLAY/POLICE VEHICLE(S)	\$ 50,000	\$ 50,000	\$ 60,000	20.0%
<b>TOTAL POLICE DEPT CAPITAL OUTLAY</b>		<b>\$ 55,435</b>	<b>\$ 50,000</b>	<b>\$ 60,000</b>	<b>20.0%</b>
TOTAL EXPENSES		\$ 4,048,687	\$ 4,106,495	\$ 4,272,096	4.0%
<b>TOTAL POLICE DEPT EXPENDITURES</b>		<b>\$ 4,048,687</b>	<b>\$ 4,106,495</b>	<b>\$ 4,272,096</b>	<b>4.0%</b>

# **FIRE DEPARTMENT**

## **General Fund 11 – Department 405**

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### **MISSION**

To protect our community through excellence in service.

### **DESCRIPTION**

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

### **GOALS AND OBJECTIVES**

- To pre-plan all apartment and commercial businesses throughout the Village.
- To provide twenty-four (24) hour committed Fire & Rescue Service
- To provide professional Fire and Rescue service to all Village residents
- To assist in the establishment of an effective emergency management plan.
- To improve the ISO rating thereby providing cost savings to Village citizens through insurance savings.

Table 10 presents the Fiscal Year 2015-16 operating budget for the Fire Department.

**Table 10: FIRE DEPARTMENT  
General Fund 11 – Department 405**

<b>11 GENERAL FUND</b>					
<b>405 FIRE DEPARTMENT</b>					
<b>11-405 GENERAL FUND - FIRE DEPT PERSONNEL SERVICES</b>					
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>%CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	
5246	Fire Chief	\$ 83,463	\$ 84,715	\$ 70,000	-17.4%
5247	Assistant Fire Chief	\$ 65,360	\$ 66,166	\$ 54,469	-17.7%
5248	Firefighter/EMT Basic	\$ 30,208	\$ 31,905	\$ 29,424	-7.8%
5249	Fire Lieutenant	\$ 44,276	\$ 45,361	\$ 45,206	-0.3%
5250	Fire Lieutenant	\$ 45,666	\$ 45,805	\$ 45,250	-1.2%
5251	Firefighter/EMT Basic	\$ 41,574	\$ 41,710	\$ 29,424	-29.5%
5252	Firefighter/EMT Basic	\$ 37,768	\$ 37,815	\$ 38,063	0.7%
5253	Firefighter/EMT Intermediate	\$ 38,928	\$ 39,193	\$ 39,544	0.9%
5254	Firefighter/EMT Basic	\$ 36,367	\$ 37,256	\$ 38,063	2.2%
5255	Firefighter/EMT Intermediate	\$ 38,094	\$ 39,193	\$ 39,544	0.9%
5257	Firefighter/EMT Basic	\$ 35,082	\$ 39,657	\$ 29,424	-25.8%
5258	Fire Marshal	\$ 40,409	\$ 39,657	\$ 43,473	9.6%
5259	Firefighter/EMT Intermediate	\$ 38,355	\$ 39,193	\$ 39,544	0.9%
5260	Firefighter/EMT Basic	\$ 35,958	\$ 35,544	\$ 35,868	0.9%
5261	Firefighter/EMT Intermediate (Vacant - New Position)	\$ -	\$ -	\$ 32,440	100.0%
5265	Administrative Assistant	\$ 24,960	\$ 25,336	\$ 26,974	6.5%
5459	Fire Captain	\$ 55,661	\$ 55,673	\$ 47,303	-15.0%
5499	OVERTIME	\$ 71,138	\$ 85,000	\$ 85,000	0.0%
		\$ 763,265	\$ 789,180	\$ 769,013	-2.6%
5440	FICA EXPENSE	\$ 12,602	\$ 13,014	\$ 12,823	-1.5%
5441	PERA EXPENSE	\$ 209,624	\$ 249,730	\$ 243,060	-2.7%
5442	MEDICAL INS. EXPENSE	\$ 171,401	\$ 171,859	\$ 151,534	-11.8%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 2,847	\$ 6,313	\$ 7,998	26.7%
5444	WORKERS' COMP. INS. EXPENSE	\$ 35,666	\$ 49,894	\$ 49,043	-1.7%
		\$ 432,139	\$ 490,810	\$ 464,458	-5.4%
	<b>TOTAL FIRE DEPT PERSONNEL SERVICES</b>	<b>\$ 1,195,403</b>	<b>\$ 1,279,990</b>	<b>\$ 1,233,471</b>	<b>-3.6%</b>

**Table 10: FIRE DEPARTMENT (Continued)**  
**General Fund 11 – Department 405**

11-405 GENERAL FUND - FIRE DEPT OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5505	EQUIPMENT/OPERATING EXPENSE	\$ 30,135	\$ 42,500	\$ 42,500	0.0%
5510	OFFICE SUPPLIES	\$ 5,317	\$ 4,000	\$ 4,000	0.0%
5511	DATA PROCESSING	\$ 10,487	\$ 11,017	\$ 12,622	14.6%
5513	GAS & OIL FOR VEHICLES	\$ 25,433	\$ 25,000	\$ 25,000	0.0%
5514	TRAINING & SEMINARS	\$ 12,452	\$ 10,875	\$ 10,875	0.0%
5515	PRINTING & COPYING	\$ 402	\$ 1,000	\$ 1,000	0.0%
5517	PROFESSIONAL SERVICES-MED. DIR.PROFESSIONAL SERVICES-MED. DIR.	\$ 4,769	\$ 10,000	\$ 10,000	0.0%
5518	POSTAGE	\$ 44	\$ 500	\$ 500	0.0%
5519	UTILITIES	\$ 12,330	\$ 14,000	\$ 14,000	0.0%
5521	TELEPHONE EXP.	\$ 7,231	\$ 8,000	\$ 8,000	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 489	\$ 1,500	\$ 1,500	0.0%
5523	INSURANCE & BONDS	\$ 35,244	\$ 35,515	\$ 35,515	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 11,228	\$ 10,000	\$ 10,000	0.0%
5527	FLEET MAINTENANCE	\$ 22,929	\$ 23,000	\$ 25,000	8.7%
5528	JANITORIAL SUPPLIES	\$ 1,519	\$ 1,500	\$ 1,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 16,825	\$ 17,000	\$ 17,000	0.0%
5531	TRAVEL EXPENSES	\$ 2,030	\$ 5,250	\$ 5,250	0.0%
5534	TOOLS & EQUIPMENT	\$ 9,692	\$ 18,000	\$ 18,000	0.0%
5536	SAFETY EQUIPMENT	\$ 21,901	\$ 16,000	\$ 16,000	0.0%
5545	VOLUNTEER FIREFIGHTERS	\$ 6,456	\$ 19,000	\$ 19,000	0.0%
5547	LEASE PAYMENTS	\$ 3,457	\$ 5,000	\$ 5,000	0.0%
5551	BOOKKEEPING CHARGES-CALLS FOR SERV (VRECC)	\$ 24,038	\$ 18,794	\$ 19,927	6.0%
5568	SAFETY PROMOTIONAL MATERIAL	\$ 6,025	\$ 6,000	\$ 6,000	0.0%
5569	RADIO SERVICE CONTRACT	\$ 2,424	\$ 5,000	\$ 5,000	0.0%
<b>TOTAL FIRE DEPT OPERATING SERVICES</b>		<b>\$ 272,858</b>	<b>\$ 308,451</b>	<b>\$ 313,189</b>	<b>1.5%</b>
11-405 GENERAL FUND - FIRE DEPT CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5631	CAPITAL OUTLAY/COMMAND VEHICLE	\$ 37,430	\$ 35,000	\$ -	-100.0%
5631	CAPITAL OUTLAY/AMBULANCE	\$ -	\$ -	\$ 21,644	100.0%
5666	CAPITAL OUTLAY/REPEATER	\$ -	\$ -	\$ 15,000	100.0%
5669	CAPITAL OUTLAY/SCBAS	\$ -	\$ -	\$ 90,000	100.0%
5686	CAPITAL OUTLAY/GURNEY AND POWER MECHANISM	\$ -	\$ -	\$ 37,014	100.0%
5697	CAPITAL OUTLAY/EXHAUST EXTRACTION SYSTEM	\$ -	\$ 40,000	\$ -	-100.0%
<b>TOTAL FIRE DEPT CAPITAL OUTLAY</b>		<b>\$ 37,430</b>	<b>\$ 75,000</b>	<b>\$ 163,658</b>	<b>118.2%</b>
TOTAL EXPENSES		\$ 1,505,691	\$ 1,663,441	\$ 1,710,317	2.8%
<b>TOTAL FIRE DEPT EXPENDITURES</b>		<b>\$ 1,505,691</b>	<b>\$ 1,663,441</b>	<b>\$ 1,710,317</b>	<b>2.8%</b>

# **COMMUNITY SERVICES DEPARTMENT: STREETS DIVISION**

## **General Fund 11 – Department 406**

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### **MISSION**

To construct and maintain adequate streets for the safe and orderly flow of vehicle, bicycle and pedestrian traffic within the Village limits and provide emergency support service to all departments or division.

### **DESCRIPTION**

To maintain 80 miles of roads and 156 acres of storm water retention ponds within the Village limits, and to assist in the construction and maintenance of public facilities for all departments.

### **GOALS AND OBJECTIVES**

- To keep all streets in a good state of repair.
- To continually repair all reported pot-holes within a 24-hour period.
- To repair or replace street lights not working within 30 days of division notification.
- To upgrade street and traffic control signs as per requirements of the Federal Highway Administration.
- To assist in all types of community emergencies within available resources.
- To assist all departments in cost savings by supporting parking lot, or building site renovation or new construction.
- To sweep all Village-owned streets and sidewalks in maintaining proper storm water drainage; utilize GPS tracking technology to verify and maintain balanced neighborhood sweeping services, which improve the aesthetics of the community by eliminating blown dirt and trash; and to support the Village of Los Lunas “Quality of Life” campaign.

Table 11 presents the Fiscal Year 2015-16 operating budget for the Streets Division.

**Table 11: COMMUNITY SERVICES DEPARTMENT:  
STREETS DIVISION  
General Fund 11 – Department 406**

<b>11 GENERAL FUND</b>					
<b>406 COMMUNITY SERVICES DEPARTMENT - STREETS DIVISION</b>					
<b>11-406 GENERAL FUND - STREETS DIV. PERSONNEL SERVICES</b>					
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>%CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	
5281	Street Division Supervisor	\$ 40,440	\$ 40,717	\$ 40,716	0.0%
5282	Truck Driver/Equipment Operator	\$ 37,413	\$ 37,828	\$ 37,824	0.0%
5283	Truck Driver/Equipment Operator	\$ 36,956	\$ 37,510	\$ 37,508	0.0%
5284	Street Sweeper	\$ 26,837	\$ 29,317	\$ 28,870	-1.5%
5285	Street Maintenance Worker III	\$ 32,183	\$ 32,580	\$ 32,579	0.0%
5286	Street Laborer	\$ 23,882	\$ 24,320	\$ 24,727	1.7%
5287	Street Laborer	\$ 26,258	\$ 27,089	\$ 28,972	6.9%
5499	OVERTIME	\$ 9,972	\$ 10,500	\$ 10,500	0.0%
		\$ 233,940	\$ 239,862	\$ 241,696	0.8%
5440	FICA EXPENSE	\$ 17,575	\$ 18,349	\$ 18,490	0.8%
5441	PERA EXPENSE	\$ 41,696	\$ 44,525	\$ 44,881	0.8%
5442	MEDICAL INS. EXPENSE	\$ 62,485	\$ 69,763	\$ 61,066	-12.5%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,223	\$ 1,919	\$ 2,514	31.0%
5444	WORKERS' COMP. INS. EXPENSE	\$ 25,002	\$ 33,420	\$ 33,675	0.8%
		\$ 147,981	\$ 167,976	\$ 160,625	-4.4%
	<b>TOTAL STREETS DIV. PERSONNEL SERVICES</b>	<b>\$ 381,921</b>	<b>\$ 407,838</b>	<b>\$ 402,321</b>	<b>-1.4%</b>
<b>11-406 GENERAL FUND - STREETS DIV. OPERATING SERVICES</b>					
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>%CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	
5438	LABORERS/SEASONAL	\$ 1,843	\$ 12,000	\$ 12,000	0.0%
5510	OFFICE SUPPLIES	\$ 594	\$ 800	\$ 800	0.0%
5511	DATA PROCESSING	\$ 741	\$ 1,781	\$ 5,781	224.5%
5513	GAS & OIL FOR VEHICLES	\$ 33,398	\$ 30,000	\$ 30,000	0.0%
5514	TRAINING & SEMINARS	\$ 2,059	\$ 4,200	\$ 4,200	0.0%
5517	PROFESSIONAL SERVICES	\$ 45,124	\$ 100,000	\$ 100,000	0.0%
5518	POSTAGE	\$ 0	\$ 50	\$ 50	0.0%
5519	UTILITIES	\$ 220,682	\$ 170,000	\$ 200,000	17.6%
5521	TELEPHONE EXPENSE	\$ 3,775	\$ 4,000	\$ 4,000	0.0%
5523	INSURANCE & BONDS	\$ 30,297	\$ 30,300	\$ 30,300	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 250	\$ 450	\$ 450	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 6,032	\$ 7,500	\$ 7,500	0.0%
5527	FLEET MAINTENANCE	\$ 44,414	\$ 29,800	\$ 29,800	0.0%
5530	UNIFORM ALLOWANCE	\$ 1,033	\$ 2,550	\$ 2,550	0.0%
5531	TRAVEL EXPENSE	\$ 160	\$ 1,400	\$ 1,400	0.0%
5534	TOOLS & EQUIPMENT	\$ 33,011	\$ 20,000	\$ 20,000	0.0%
5535	ROAD SIGNS	\$ 13,559	\$ 15,000	\$ 15,000	0.0%
5536	SAFETY EQUIPMENT	\$ 3,594	\$ 6,900	\$ 6,900	0.0%
5537	CHEMICALS	\$ 416	\$ 7,700	\$ 7,700	0.0%
5543	STREET LIGHT REPAIRS	\$ 22,385	\$ 23,000	\$ 23,000	0.0%
	<b>TOTAL STREETS DIV. OPERATING SERVICES</b>	<b>\$ 463,368</b>	<b>\$ 467,431</b>	<b>\$ 501,431</b>	<b>7.3%</b>

**Table 11: COMMUNITY SERVICES DEPARTMENT:  
STREETS DIVISION (Continued)  
General Fund 11 – Department 406**

11-406 GENERAL FUND - STREETS DIV. CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5603	CAPITAL OUTLAY/ROAD MAINTENANCE	\$ 106,292	\$ -	\$ -	0.0%
5605	CAPITAL OUTLAY/COURTHOUSE RD	\$ 92,065	\$ -	\$ -	0.0%
5642	CAPITAL OUTLAY/NM 314 IMPROVEMENTS GAP PROJECT	\$ 7,356	\$ -	\$ -	0.0%
5680	CAPITAL OUTLAY/GRIP II CORRIDOR STUDY	\$ 328,092	\$ -	\$ -	0.0%
5692	CAPITAL OUTLAY/TRAILER MOUNT ATTENUATOR	\$ -	\$ -	\$ 17,000	100.0%
5695	CAPITAL OUTLAY/TRUCKS	\$ -	\$ -	\$ 28,333	100.0%
<b>TOTAL STREETS DIV. CAPITAL OUTLAY</b>		<b>\$ 533,805</b>	<b>\$ -</b>	<b>\$ 45,333</b>	<b>100.0%</b>
TOTAL EXPENSES		\$ 1,379,094	\$ 875,270	\$ 949,085	8.4%
<b>TOTAL STREETS DIV. EXPENDITURES</b>		<b>\$ 1,379,094</b>	<b>\$ 875,270</b>	<b>\$ 949,085</b>	<b>8.4%</b>

# **COMMUNITY SERVICES DEPARTMENT: PARKS, RECREATION, OPEN SPACE AND FACILITY MAINTENANCE DIVISIONS**

## **General Fund 11 – Department 407**

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### **MISSION**

To enrich the social, physical and mental wellness of residents within the community through its parks, open space, public facilities and recreation opportunities.

### **DESCRIPTION**

To provide 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 eighteen (18) parks totaling 120.55 acres; 1500 acres of open space with trails; one (1) Multi-Generational Center and one (1) Recreation Center.

### **GOALS AND OBJECTIVES**

- To maintain clean and safe environment for youth, elderly and persons with special needs.
- To expand current facilities to accommodate a growing community.
- To purchase and maintain parks, recreation and facility equipment that meets federal, state and local codes.
- To offer affordable recreational, physical and cultural opportunities.
- To utilize technology and horticultural processes to mitigate over-usage of our natural resources and remain stewards of our community environment.
- To protect our parks, open space and public facility assets through patrol, enforcement and civic education.

Table 12 presents the Fiscal Year 2015-16 operating budget for the Parks, Recreation, Open Space and Facility Maintenance Divisions.

# Table 12: COMMUNITY SERVICES DEPARTMENT: PARKS, RECREATION, OPEN SPACE AND FACILITY MAINTENANCE DIVISIONS

## General Fund 11 – Department 407

11 GENERAL FUND					
407 COMMUNITY SERVICES DEPARTMENT - PARKS, REC., OPEN SPACE, & FACILITY MAINT. DIVISIONS					
11-407 GENERAL FUND - PARKS DIV. PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5301	Community Services Director	\$ 75,383	\$ 74,788	\$ 74,786	0.0%
5302	Assistant Community Services Director	\$ 39,783	\$ 40,624	\$ 50,326	23.9%
5303	Park Technician	\$ 763	\$ 21,957	\$ 21,964	0.0%
5304	Parks Supervisor	\$ 38,687	\$ 38,882	\$ 38,881	0.0%
5306	Park Ranger	\$ 33,204	\$ 33,271	\$ 37,263	12.0%
5308	Park Ranger	\$ 31,239	\$ 31,908	\$ 35,816	12.2%
5309	Park Technician III	\$ 36,515	\$ 36,889	\$ 36,888	0.0%
5310	Park Technician	\$ 17,439	\$ 21,957	\$ 21,964	0.0%
5311	Recreation Aide	\$ -	\$ 21,957	\$ 21,957	0.0%
5312	Youth Coordinator	\$ 36,200	\$ 35,975	\$ 35,971	0.0%
5313	Facility Technician II	\$ 27,630	\$ 28,144	\$ 28,144	0.0%
5314	Facility Technician II	\$ 28,782	\$ 29,317	\$ 29,317	0.0%
5315	Park Technician II	\$ 25,015	\$ 25,799	\$ 25,926	0.5%
5316	Parks Supervisor	\$ 38,252	\$ 38,883	\$ 38,881	0.0%
5320	Sports Coordinator	\$ 32,671	\$ 33,250	\$ 33,248	0.0%
5321	Recreation Specialist	\$ 27,081	\$ 27,558	\$ 27,555	0.0%
5322	Park Ranger	\$ 29,760	\$ 30,164	\$ 34,426	14.1%
5327	Park Technician	\$ 24,845	\$ 25,313	\$ 22,293	-11.9%
5317	Park Technician (Vacant - New Position)	\$ -	\$ -	\$ 21,957	100.0%
5330	SEASONAL PART-TIME	\$ 133,919	\$ 144,684	\$ 150,000	3.7%
5499	Overtime	\$ 23,308	\$ 31,400	\$ 27,400	-12.7%
		\$ 700,475	\$ 772,721	\$ 814,963	5.5%
5440	FICA EXPENSE	\$ 52,503	\$ 59,113	\$ 61,938	4.8%
5441	PERA EXPENSE	\$ 104,061	\$ 143,909	\$ 151,854	5.5%
5442	MEDICAL INS. EXPENSE	\$ 169,728	\$ 223,838	\$ 199,562	-10.8%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 3,683	\$ 6,182	\$ 8,420	36.2%
5444	WORKERS' COMP. INS. EXPENSE	\$ 22,689	\$ 45,349	\$ 47,517	4.8%
		\$ 352,664	\$ 478,391	\$ 469,290	-1.9%
	<b>TOTAL PARKS DIV. PERSONNEL SERVICES</b>	<b>\$ 1,053,139</b>	<b>\$ 1,251,112</b>	<b>\$ 1,284,254</b>	<b>2.6%</b>

**Table 12: COMMUNITY SERVICES DEPARTMENT: PARKS, RECREATION, OPEN SPACE AND FACILITY MAINTENANCE DIVISIONS (Continued)**  
**General Fund 11 – Department 407**

11-407 GENERAL FUND - PARKS DIV. OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5503	SUMMER RECREATION EXPENSES	\$ 24,001	\$ 21,000	\$ 21,000	0.0%
5510	OFFICE SUPPLIES	\$ 8,412	\$ 10,000	\$ 15,000	50.0%
5511	DATA PROCESSING	\$ 20,682	\$ 8,000	\$ 9,042	13.0%
5513	GAS & OIL FOR VEHICLES	\$ 32,680	\$ 35,000	\$ 35,000	0.0%
5514	TRAINING & SEMINARS	\$ 9,910	\$ 10,500	\$ 12,500	19.0%
5517	PROFESSIONAL SERVICES	\$ 17,756	\$ 20,000	\$ 20,000	0.0%
5519	UTILITIES	\$ 167,716	\$ 200,000	\$ 200,000	0.0%
5521	TELEPHONE EXPENSES	\$ 15,275	\$ 16,000	\$ 16,000	0.0%
5523	INSURANCE & BONDS	\$ 34,988	\$ 36,000	\$ 36,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 2,804	\$ 4,000	\$ 4,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 138,420	\$ 160,000	\$ 160,000	0.0%
5526	GRAFFITI REMOVAL	\$ 2,427	\$ 5,950	\$ 5,950	0.0%
5527	FLEET MAINTENANCE	\$ 18,949	\$ 25,000	\$ 25,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 2,894	\$ 5,000	\$ 5,000	0.0%
5530	UNIFORM ALLOWANCE	\$ 11,627	\$ 6,500	\$ 8,750	34.6%
5531	TRAVEL EXPENSES	\$ 2,250	\$ 4,200	\$ 7,700	83.3%
5534	TOOLS & EQUIPMENT	\$ 22,784	\$ 22,500	\$ 22,500	0.0%
5536	SAFETY EQUIPMENT	\$ 4,466	\$ 5,000	\$ 7,250	45.0%
5548	SPECIAL EVENTS/4TH OF JULY EVENTS	\$ 34,151	\$ 36,500	\$ 41,500	13.7%
5574	POOL SUPPORT	\$ 35,000	\$ 35,000	\$ 35,000	0.0%
5578	MOSQUITO CONTROL	\$ 3,074	\$ 5,000	\$ 5,000	0.0%
5596	WELLNESS CENTER FACILITY MAINTENANCE	\$ -	\$ 10,000	\$ 10,000	0.0%
5598	SENIOR CENTER FACILITY MAINTENANCE	\$ -	\$ 22,800	\$ 45,800	100.9%
5599	TRANSPORTATION CENTER FACILITY MAINTENANCE	\$ -	\$ 48,000	\$ 83,000	72.9%
<b>TOTAL PARKS DIV. OPERATING SERVICES</b>		<b>\$ 610,268</b>	<b>\$ 751,950</b>	<b>\$ 830,992</b>	<b>10.5%</b>
11-407 GENERAL FUND - PARKS DIV. CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5607	CAPITAL OUTLAY/SHADE STRUCTURE RIVER PARK	\$ 16,593	\$ -	\$ -	0.0%
5609	CAPITAL OUTLAY/TRACTOR	\$ -	\$ -	\$ 40,000	100.0%
5670	CAPITAL OUTLAY/ENCHANTMENT LITTLE LEAGUE	\$ 381,479	\$ 150,000	\$ -	-100.0%
5671	CAPITAL OUTLAY/GENERAL PARK IMPROVEMENTS	\$ 207,618	\$ 200,000	\$ 200,000	0.0%
5672	CAPITAL OUTLAY/HUNING RANCH PARK IMPROVEMENTS IMPACT FEES	\$ 145,307	\$ 150,000	\$ 150,000	0.0%
5674	CAPITAL OUTLAY/SPORTS COMPLEX	\$ -	\$ 235,000	\$ 640,000	172.3%
5694	CAPITAL OUTLAY/RIVER PARK IMPROVEMENTS (OHV GRANT)	\$ -	\$ 50,000	\$ 100,000	100.0%
<b>TOTAL PARKS DIV. CAPITAL OUTLAY</b>		<b>\$ 750,997</b>	<b>\$ 785,000</b>	<b>\$ 1,130,000</b>	<b>43.9%</b>
TOTAL EXPENSES		\$ 2,414,404	\$ 2,788,062	\$ 3,245,246	16.4%
<b>TOTAL PARKS DIV. EXPENDITURES</b>		<b>\$ 2,414,404</b>	<b>\$ 2,788,062</b>	<b>\$ 3,245,246</b>	<b>16.4%</b>

# LIBRARY DEPARTMENT

## General Fund 11 – Department 408

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### MISSION

The Los Lunas Public Library is committed to supporting the Village of Los Lunas' mission of providing the best possible services to our patrons, the entire community including citizens, businesses and all other government entities located in the area by providing convenient and effective access to high quality library services, collections in a variety of formats, and information resources designed to meet the progressing educational, cultural, and recreational needs of the community.

Our branch library, the Museum of Heritage & Arts, connects the present generation to the history of Los Lunas, surrounding communities and the State of New Mexico, inspiring a deeper appreciation and understanding of the area's rich heritage. The Museum accomplishes this by providing exhibitions and programs that enable its users to understand and learn from the past in ways that enrich their present lives and help them shape a better future.

### DESCRIPTION

We are a public library system that provides resources for learning and leisure to build communities and improve lives in the community. We provide educated, professional, knowledgeable, friendly service by providing access to the information that people and organizations need in a timely convenient and equitable manner. We also connect the present generation to the history of Los Lunas, surrounding communities and the State of New Mexico, inspiring a deeper appreciation and understanding of the area's rich heritage.

### GOALS AND OBJECTIVES

The Library Department seeks to:

- Provide a pleasant, user-oriented learning environment for on-site users and the technical infrastructure and online environment, resources and services for the residents of the Village of Los Lunas and the surrounding communities;
- Provide access to and assistance in using emerging technologies which serve as a gateway to information resources within and beyond our walls;
- Support the instructional, information, research, and curriculum needs of the community through an effective, collaborative collection development and management program;
- Promote communication and collaboration both within the community and externally through participation in cooperative efforts, projects, proposal, and agreements with neighboring libraries;

- Provide a competent, skilled staff dedicated to meeting user needs by encouraging and providing opportunities for professional training and development.
- Collect the oral histories, photos and artifacts of long time area residents and businesses
- Preserve and archive the oral histories and artifacts collected
- Provide an educational outlet by exhibiting selected histories, arts, traveling displays and sponsoring guest speakers
- Provide genealogical materials in electronic and hard copy format for research purposes

Table 13 presents Fiscal Year 2015-16 operating budget for the Library Department.

# Table 13: LIBRARY DEPARTMENT

## General Fund 11 – Department 408

11 GENERAL FUND					
408 LIBRARY DEPARTMENT					
11-408 GENERAL FUND - LIBRARY DEPT PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5351	Library Director	\$ 59,470	\$ 60,362	\$ 61,171	1.3%
5352	Assistant Library Director	\$ 31,806	\$ 32,309	\$ 34,062	5.4%
5353	Library Technician	\$ 27,518	\$ 27,931	\$ 27,930	0.0%
5354	Library Technician / Technical Services	\$ 12,059	\$ 12,288	\$ 12,775	4.0%
5355	Library Technician	\$ 26,406	\$ 26,802	\$ 27,262	1.7%
5356	Library Technician	\$ 28,596	\$ 29,025	\$ 29,509	1.7%
5357	Museum Specialist	\$ 26,002	\$ 26,392	\$ 28,023	6.2%
5358	Part-time Library Aides	\$ 6,913	\$ 9,813	\$ 10,298	4.9%
5359	Library Technician	\$ 24,762	\$ 25,135	\$ 25,690	2.2%
5360	Museum Technician	\$ 24,737	\$ 25,140	\$ 24,208	-3.7%
		\$ 268,269	\$ 275,197	\$ 280,928	2.1%
5440	FICA EXPENSE	\$ 19,883	\$ 21,053	\$ 21,491	2.1%
5441	PERA EXPENSE	\$ 49,572	\$ 53,423	\$ 54,535	2.1%
5442	MEDICAL INS. EXPENSE	\$ 71,859	\$ 79,282	\$ 75,725	-4.5%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,515	\$ 2,202	\$ 2,922	32.7%
5444	WORKERS' COMP. INS. EXPENSE	\$ 1,733	\$ 2,158	\$ 2,202	2.1%
		\$ 144,562	\$ 158,117	\$ 156,876	-0.8%
<b>TOTAL LIBRARY DEPT PERSONNEL SERVICES</b>		<b>\$ 412,831</b>	<b>\$ 433,314</b>	<b>\$ 437,804</b>	<b>1.0%</b>
11-408 GENERAL FUND - LIBRARY DEPT OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5380	YOUTH EMPLOYMENT	\$ 2,421	\$ 2,617	\$ 2,834	8.3%
5510	OFFICE SUPPLIES	\$ 17,986	\$ 17,000	\$ 17,000	0.0%
5511	DATA PROCESSING	\$ 36,682	\$ 26,575	\$ 28,041	5.5%
5513	GAS & OIL FOR VEHICLES	\$ 778	\$ 800	\$ 1,000	25.0%
5514	TRAINING & SEMINARS	\$ 5,814	\$ 2,270	\$ 11,235	394.9%
5515	PRINTING & COPYING	\$ 2,728	\$ 3,900	\$ 3,900	0.0%
5517	PROFESSIONAL SERVICES	\$ 3,860	\$ 14,220	\$ 15,850	11.5%
5518	POSTAGE	\$ 2,761	\$ 2,000	\$ 2,400	20.0%
5519	UTILITIES	\$ 12,718	\$ 21,000	\$ 22,000	4.8%
5521	TELEPHONE EXPENSES	\$ 1,799	\$ 2,000	\$ 2,400	20.0%
5522	SUBSCRIPTIONS & DUES	\$ 1,184	\$ 373	\$ 1,564	319.3%
5523	INSURANCE & BONDS	\$ 13,627	\$ 15,000	\$ 15,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 4,154	\$ 4,200	\$ 4,000	-4.8%
5525	BUILDING & GROUNDS MAINT.	\$ 9,014	\$ 8,700	\$ 16,000	83.9%
5527	FLEET MAINTENANCE	\$ 312	\$ 1,500	\$ 1,500	0.0%
5528	JANITORIAL SUPPLIES	\$ 15,193	\$ 16,023	\$ 16,776	4.7%
5531	TRAVEL EXPENSES	\$ 689	\$ 1,025	\$ 8,380	717.6%
5547	LEASE COPIER	\$ 5,244	\$ 5,379	\$ 5,379	0.0%
5570	MATERIAL ALLOWANCE	\$ 41,040	\$ 42,000	\$ 43,000	2.4%
5584	PROMOTIONAL	\$ 3,397	\$ 3,100	\$ 3,100	0.0%
5596	GO BOND EXPENDITURES	\$ 15,834	\$ 27,100	\$ 29,281	8.0%
5597	STATE AID EXPENDITURES	\$ 11,342	\$ 10,297	\$ -	-100.0%
<b>TOTAL LIBRARY DEPT OPERATING SERVICES</b>		<b>\$ 208,577</b>	<b>\$ 227,079</b>	<b>\$ 250,640</b>	<b>10.4%</b>
11-408 GENERAL FUND - LIBRARY DEPT CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
<b>TOTAL LIBRARY DEPT CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
TOTAL EXPENSES		\$ 621,408	\$ 660,393	\$ 688,444	4.2%
<b>TOTAL LIBRARY DEPT EXPENDITURES</b>		<b>\$ 621,408</b>	<b>\$ 660,393</b>	<b>\$ 688,444</b>	<b>4.2%</b>

# COMMUNITY DEVELOPMENT DEPARTMENT

## General Fund 11 – Department 411

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### MISSION

To update and maintain the Village master plan, foster economic development, provide development regulation and code enforcement in order to ensure the orderly growth, quality of life and economic vitality of the Village of Los Lunas.

### DESCRIPTION

The Community Development Department is primarily responsible for maintaining and updating the Village's master plan and municipal code to reflect changing demographics, growth patterns, economic development, annexation and policy direction. There are three divisions of the Department – Planning, Code Enforcement and Economic Development. The Planning Division is responsible for the maintenance the Villages master plan and other policy documents, monitoring implementation of planning recommendations, reviewing zoning and subdivision applications for compliance, and maintaining the Village's Geographic Information System (GIS) database. The Economic Development Division is responsible for encouraging economic development in the Village and serves as a liaison for local businesses. The Code Enforcement Division is responsible for routine enforcement of municipal ordinances related to building, zoning and nuisances including the processing of any related permits. This division is also responsible for issuing pet, business and liquor licenses.

### GOALS AND OBJECTIVES

- To enforce the municipal code in order to achieve the Village Council's purpose of providing a high quality of life for the citizens of Los Lunas.
- In conjunction with the Planning and Zoning Commission and Village Council, develop future plans to provide quality growth and community development programs.
- To annually update the Infrastructure Capital Improvement Plan (ICIP) that will allow economic development activities which provide economic stability for the community.
- To continually update and manage the Village's GIS database in order to provide ready information for the development of plans and for use by the public.
- To provide the public with assistance in the processing of necessary materials for the development of their properties.
- To review and make necessary amendments to the municipal code.
- To implement the goals and recommendations of the community branding campaign in order to foster economic development in the Village.
- To review and update the Village's development fee ordinance.

Table 14 presents the Fiscal Year 2015-16 operating budget for the Community Development Department.

**Table 14: COMMUNITY DEVELOPMENT DEPARTMENT  
General Fund 11 – Department 411**

11 GENERAL FUND					
411 COMMUNITY DEVELOPMENT DEPARTMENT					
11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5364	Community Development Director	\$ 70,874	\$ 71,937	\$ 71,936	0.0%
5365	Economic Development Manager	\$ 56,664	\$ 57,514	\$ 57,512	0.0%
5366	Code Enforcement Supervisor	\$ 50,409	\$ 51,165	\$ 51,954	1.5%
5367	Code Enforcement Officer	\$ 29,122	\$ 30,896	\$ 31,514	2.0%
5368	Special Projects Planner	\$ 32,835	\$ 41,253	\$ 47,929	16.2%
5369	Administrative Assistant	\$ 31,209	\$ 31,675	\$ 34,209	8.0%
5371	Planning & Zoning Board	\$ 383	\$ 3,513	\$ 3,513	0.0%
5373	Code Enforcement Officer	\$ 30,896	\$ 31,360	\$ 32,787	4.5%
5374	Code Enforcement Officer	\$ 34,409	\$ 34,926	\$ 36,200	3.6%
		\$ 336,802	\$ 354,240	\$ 367,554	3.8%
5440	FICA EXPENSE	\$ 25,451	\$ 27,099	\$ 28,118	3.8%
5441	PERA EXPENSE	\$ 57,664	\$ 68,767	\$ 71,351	3.8%
5442	MEDICAL INS. EXPENSE	\$ 83,679	\$ 87,304	\$ 88,025	0.8%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,462	\$ 2,834	\$ 3,823	34.9%
5444	WORKERS' COMP. INS. EXPENSE	\$ 5,150	\$ 7,844	\$ 8,084	3.1%
		\$ 173,406	\$ 193,848	\$ 199,400	2.9%
<b>TOTAL COMMUNITY DEV. DEPT PERSONNEL SERVICES</b>		<b>\$ 510,208</b>	<b>\$ 548,088</b>	<b>\$ 566,954</b>	<b>3.4%</b>

**Table 14: COMMUNITY DEVELOPMENT DEPARTMENT  
(Continued) General Fund 11 – Department 411**

11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5380	YOUTH EMPLOYMENT	\$ 12,402	\$ 17,000	\$ 17,000	0.0%
5502	TREK FOR TRASH	\$ 2,731	\$ 3,000	\$ 3,000	0.0%
5510	OFFICE SUPPLIES	\$ 8,115	\$ 7,300	\$ 7,300	0.0%
5511	DATA PROCESSING	\$ 24,124	\$ 26,403	\$ 25,404	-3.8%
5512	BOOKS & MANUALS	\$ -	\$ 200	\$ 200	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 8,205	\$ 8,000	\$ 8,000	0.0%
5514	TRAINING & SEMINARS	\$ 2,145	\$ 10,000	\$ 10,000	0.0%
5515	PRINTING & COPYING	\$ 850	\$ 1,000	\$ 1,000	0.0%
5516	REPORTING & RECORDING	\$ 25	\$ 300	\$ 300	0.0%
5517	PROFESSIONAL SERVICES	\$ 91,215	\$ 70,000	\$ 70,000	0.0%
5518	POSTAGE	\$ 6,586	\$ 6,000	\$ 6,000	0.0%
5519	UTILITIES	\$ 6,974	\$ 6,000	\$ 6,000	0.0%
5520	ATTORNEY FEES	\$ 6,104	\$ 5,000	\$ 5,000	0.0%
5521	TELEPHONE EXPENSES	\$ 4,739	\$ 4,000	\$ 4,000	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 1,376	\$ 1,550	\$ 1,550	0.0%
5523	INSURANCE & BONDS	\$ 13,192	\$ 24,000	\$ 24,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 1,805	\$ 1,600	\$ 1,600	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 110	\$ 350	\$ 350	0.0%
5527	FLEET MAINTENANCE	\$ 1,673	\$ 2,200	\$ 2,000	-9.1%
5528	JANITORIAL SUPPLIES	\$ 3,580	\$ 4,800	\$ 4,800	0.0%
5530	UNIFORM ALLOWANCE	\$ 2,250	\$ 2,300	\$ 2,300	0.0%
5531	TRAVEL EXPENSES	\$ 4,659	\$ 5,000	\$ 5,000	0.0%
5534	TOOLS AND EQUIPMENT	\$ 486	\$ 800	\$ 800	0.0%
5536	SAFETY EQUIPMENT	\$ 660	\$ 800	\$ 800	0.0%
5547	LEASE PURCHASES (COPIER)	\$ 3,169	\$ 4,000	\$ 4,000	0.0%
5555	KENNEL FEES	\$ 31,730	\$ 35,000	\$ 35,000	0.0%
5558	ORD #45 SEC-C WEED REMOVAL	\$ 19,621	\$ 20,000	\$ 20,000	0.0%
5559	ANIMAL CONTROL OPER. EXPENSE	\$ 1,630	\$ 2,500	\$ 2,500	0.0%
5577	ECONOMIC DEVELOPMENT	\$ 11,967	\$ 18,000	\$ 18,000	0.0%
<b>TOTAL COMMUNITY DEV. DEPT OPERATING SERVICES</b>		<b>\$ 272,123</b>	<b>\$ 287,103</b>	<b>\$ 285,904</b>	<b>-0.4%</b>
11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
<b>TOTAL COMMUNITY DEV. DEPT CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
TOTAL EXPENSES		\$ 782,331	\$ 835,191	\$ 852,858	2.1%
<b>TOTAL COMMUNITY DEV. DEPT EXPENDITURES</b>		<b>\$ 782,331</b>	<b>\$ 835,191</b>	<b>\$ 852,858</b>	<b>2.1%</b>

# **PUBLIC WORKS DEPARTMENT: FLEET MAINTENANCE DIVISION**

## **General Fund 11 – Department 412**

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### **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. Staff personnel also maintain the heavy truck fleet utilized in the collection and disposal of refuse by the Solid Waste Division. 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.

The vehicles are frequently serviced and kept safe and dependable for village employees. The police units need to be kept on the road, so they are serviced frequently and kept in good running order so that the Village can be served and protected better.

### **GOALS AND OBJECTIVES**

- To economically and efficiently maintain the equipment needed by all departments so that they have the tools necessary to perform their services.

Table 15 presents the Fiscal Year 2015-16 operating budget for the Fleet Maintenance Division.

# Table 15: PUBLIC WORKS DEPARTMENT: FLEET MAINTENANCE DIVISION

## General Fund 11 – Department 412

11 GENERAL FUND					
412 PUBLIC WORKS DEPARTMENT - FLEET MAINTENANCE DIVISION					
11-412 GENERAL FUND - FLEET MAINTENANCE DIV. PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5381	Fleet Maintenance Supervisor	\$ 44,776	\$ 43,301	\$ 43,299	0.0%
5382	Mechanic	\$ 35,612	\$ 30,896	\$ 30,896	0.0%
5383	Mechanic	\$ 20,386	\$ 30,896	\$ 30,896	0.0%
5384	Mechanic	\$ 37,648	\$ 38,131	\$ 40,767	6.9%
5499	OVERTIME	\$ -	\$ 5,500	\$ 5,500	0.0%
		\$ 138,422	\$ 148,723	\$ 151,358	1.8%
5440	FICA EXPENSE	\$ 10,334	\$ 11,377	\$ 11,579	1.8%
5441	PERA EXPENSE	\$ 25,021	\$ 27,803	\$ 28,315	1.8%
5442	MEDICAL INS. EXPENSE	\$ 41,428	\$ 67,705	\$ 39,434	-41.8%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 633	\$ 1,190	\$ 1,574	32.3%
5444	WORKERS' COMP. INS. EXPENSE	\$ 7,193	\$ 10,377	\$ 10,561	1.8%
		\$ 84,609	\$ 118,453	\$ 91,463	-22.8%
<b>TOTAL FLEET MAINTENANCE DIV. PERSONNEL SERVICES</b>		<b>\$ 223,032</b>	<b>\$ 267,176</b>	<b>\$ 242,821</b>	<b>-9.1%</b>
11-412 GENERAL FUND - FLEET MAINTENANCE DIV. OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5505	RIO METRO MAINTENANCE & REPAIR EXPENSES	\$ 186,128	\$ 266,988	\$ 266,988	0.0%
5510	OFFICE SUPPLIES	\$ 2,838	\$ 2,700	\$ 4,000	48.1%
5511	DATA PROCESSING	\$ 3,908	\$ 10,316	\$ 10,316	0.0%
5512	BOOKS & MANUALS	\$ -	\$ 375	\$ 375	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 6,961	\$ 16,000	\$ 16,000	0.0%
5514	TRAINING & SEMINARS	\$ 2,392	\$ 5,000	\$ 7,000	40.0%
5519	UTILITIES	\$ 9,200	\$ 10,500	\$ 10,500	0.0%
5521	TELEPHONE EXPENSES	\$ 1,457	\$ 2,000	\$ 3,000	50.0%
5523	INSURANCE & BONDS	\$ 5,079	\$ 8,800	\$ 8,800	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 129	\$ 242	\$ 242	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 10,944	\$ 11,500	\$ 14,500	26.1%
5527	FLEET MAINTENANCE	\$ 4,277	\$ 7,000	\$ 8,000	14.3%
5528	JANITORIAL SUPPLIES	\$ 2,159	\$ 2,500	\$ 2,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 1,373	\$ 2,300	\$ 2,300	0.0%
5531	TRAVEL EXPENSES	\$ -	\$ 800	\$ 2,500	212.5%
5534	TOOLS & EQUIPMENT	\$ 15,245	\$ 16,000	\$ 16,000	0.0%
5536	SAFETY EQUIPMENT	\$ 3,463	\$ 3,200	\$ 3,200	0.0%
5537	CHEMICALS (CAR WASH DETERGENT)	\$ 5,458	\$ 2,500	\$ 2,500	0.0%
<b>TOTAL FLEET MAINTENANCE DIV. OPERATING SERVICES</b>		<b>\$ 261,011</b>	<b>\$ 368,721</b>	<b>\$ 378,721</b>	<b>2.7%</b>
11-412 GENERAL FUND - FLEET MAINTENANCE DIV. CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5611	CAPITAL OUTLAY/DIGITAL PUMP SYSTEM	\$ -	\$ 55,000	\$ -	-100.0%
5623	CAPITAL OUTLAY/FUELING SYSTEM LINE COMPLIANCE	\$ 5,075	\$ 44,925	\$ -	-100.0%
<b>TOTAL FLEET MAINTENANCE DIV. CAPITAL OUTLAY</b>		<b>\$ 5,075</b>	<b>\$ 99,925</b>	<b>\$ -</b>	<b>-100.0%</b>
TOTAL EXPENSES		\$ 489,117	\$ 735,822	\$ 621,542	-15.5%
<b>TOTAL FLEET MAINTENANCE DIV. EXPENDITURES</b>		<b>\$ 489,117</b>	<b>\$ 735,822</b>	<b>\$ 621,542</b>	<b>-15.5%</b>

# **COMMUNITY SERVICES DEPARTMENT: CDWI GRANT**

## **General Fund 11 – Department 416**

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### **SUMMARY**

The Village of Los Lunas administers the DWI Program for all of Valencia County. Funding for the program comes from two grant sources: (1) “Local Driving While Intoxicated” (LDWI), and (2) “Community Driving While Intoxicated” (CDWI). The LDWI grant is accounted for as a Trust and Agency Fund, and provides the main source of funding for the DWI Program (see TRUST AND AGENCY FUND/COMMUNITY SERVICES DEPARTMENT: LDWI GRANT FUND). The CDWI grant is accounted for in the General Fund, and provides additional funding for expenditures associated with the DWI Program (see below). Both of these grants, and the DWI Program itself, are administered through the Village’s Community Services Department.

### **MISSION**

To reduce the occurrence of drinking and driving including underage drinking in Valencia County through prevention/education, enforcement, adjudications, sanctions and treatment.

### **DESCRIPTION**

(See TRUST AND AGENCY FUND/COMMUNITY SERVICES DEPARTMENT: LDWI GRANT FUND)

Table 16 presents the Fiscal Year 2015-16 operating budget for the Community Services Department: CDWI Grant.

# Table 16: COMMUNITY SERVICES DEPARTMENT: CDWI GRANT

## General Fund 11 – Department 416

11 GENERAL FUND					
416 COMMUNITY SERVICES DEPARTMENT - C.D.W.I. GRANT FUNDS					
11-416 GENERAL FUND - COMMUNITY SERVICES - C.D.W.I. GRANT FUNDS OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5567	O.T. REIMB/LLPD PERSONNEL SERVICES	\$ 12,261	\$ 4,368	\$ 6,698	53.3%
5572	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.0%
5596	GO BOND EXPENDITURES	\$ -	\$ -	\$ -	0.0%
5596	SUPPLIES	\$ -	\$ 7,109	\$ 3,000	-57.8%
TOTAL C.D.W.I. GRANT FUNDS OPERATING SERVICES		\$ 12,261	\$ 11,477	\$ 9,698	-15.5%
11-416 GENERAL FUND - COMMUNITY SERVICES - C.D.W.I. GRANT FUNDS CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5660	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
TOTAL C.D.W.I. GRANT FUNDS CAPITAL OUTLAY		\$ -	\$ -	\$ -	0.0%
TOTAL EXPENSES		\$ 12,261	\$ 11,477	\$ 9,698	-15.5%
TOTAL C.D.W.I. GRANT FUNDS EXPENDITURES		\$ 12,261	\$ 11,477	\$ 9,698	-15.5%

Table 17 presents the total General Fund expenditures for Fiscal Year 2015-16.

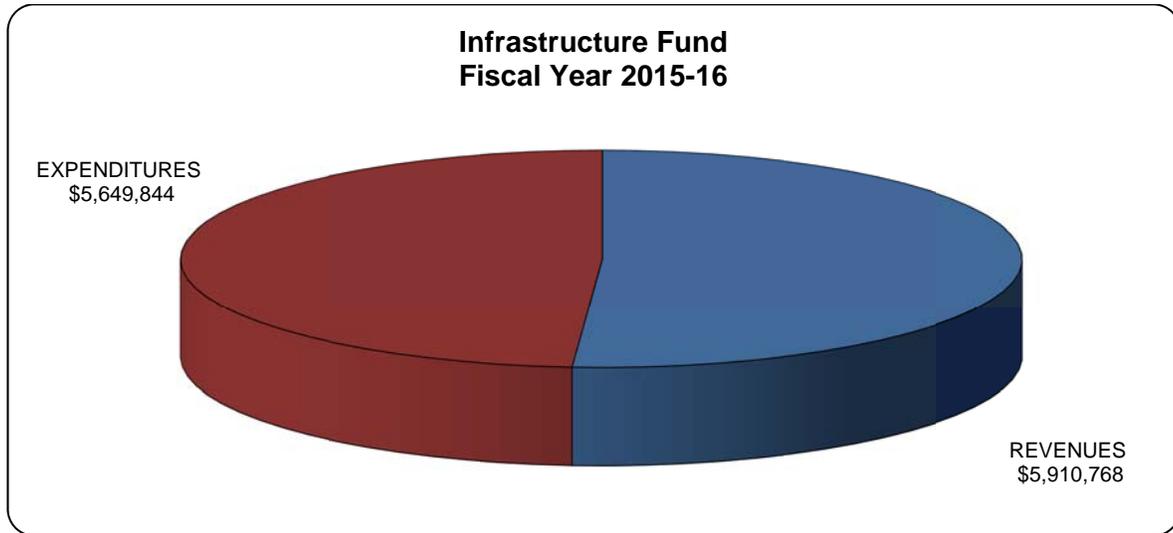
## **Table 17: TOTAL GENERAL FUND EXPENDITURES**

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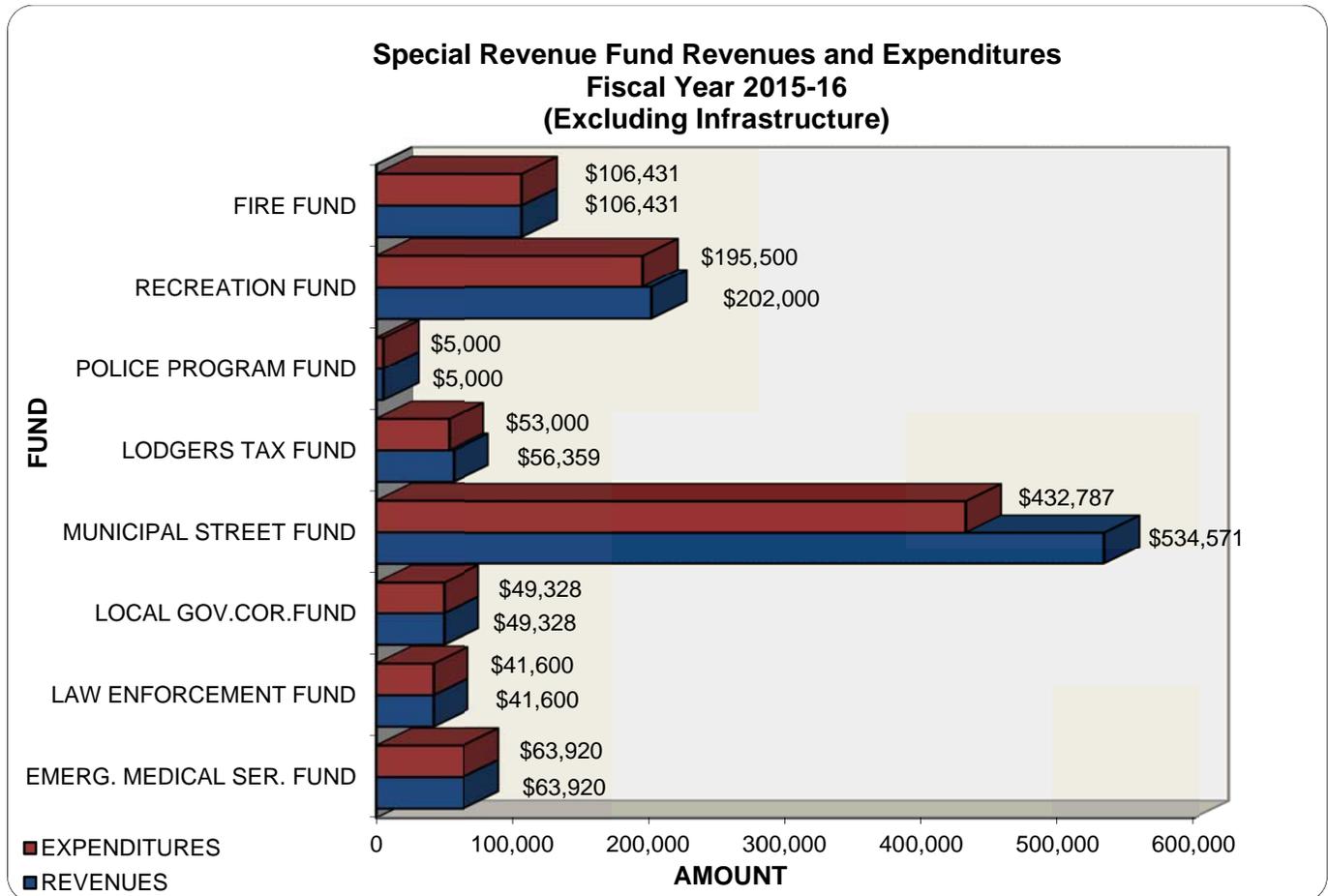
	ACTUAL	BUDGET	PROPOSED	%CHANGE
	2013/2014	2014/2015	2015/2016	
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 13,605,056</b>	<b>\$ 14,879,561</b>	<b>\$ 16,127,155</b>	<b>8.4%</b>

# SPECIAL REVENUE FUNDS

**Chart 6: INFRASTRUCTURE FUND**



**Graph 4: SPECIAL REVENUE FUND REVENUES AND EXPENDITURES**



# FIRE FUND

## Fire Fund 21

### MISSION

To protect our community through excellence in service

### DESCRIPTION

To have a safe, educated and effective customer-driven organization that provides a well-balanced, performance-driven service to a changing community.

### GOALS AND OBJECTIVES

- Recruit value-driven people for a combination department.
- Provide clear and consistent leadership by developing current and future leaders.
- Strive to provide a safer and healthier community that understands how its fire department functions.
- Pursue adequate equipment to meet the ever-changing community needs.
- Performance based on measurement of quality, effectiveness, efficiency, and competence with an emphasis on the safety and welfare of citizens and department personnel.
- Establish fire and life safety evaluations of public occupancies.

Table 18 presents the Fiscal Year 2015-16 operating budget for the Fire Fund.

**Table 18: FIRE FUND 21**

21 FIRE FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
305-4006	STATE ALLOTMENT	\$ 101,936	\$ 84,279	\$ 106,431	26.3%
306-4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
370-4014	TRANSFER IN REVENUE	\$ -	\$ -	\$ -	0.0%
<b>305</b>	<b>TOTAL FIRE FUND REVENUES</b>	<b>\$ 101,936</b>	<b>\$ 84,279</b>	<b>\$ 106,431</b>	<b>26.3%</b>
21 FIRE FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5523	INSURANCE & BONDS	\$ 42,629	\$ 42,629	\$ 42,629	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 2,510	\$ 526	\$ -	-100.0%
5534	TOOLS & EQUIPMENT	\$ 15,000	\$ 379	\$ 22,947	5954.6%
5675	FIRE TRUCK PRINCIPAL-INTEREST DUE	\$ 41,271	\$ 41,271	\$ 40,855	-1.0%
<b>405</b>	<b>TOTAL FIRE FUND EXPENDITURES</b>	<b>\$ 101,410</b>	<b>\$ 84,805</b>	<b>\$ 106,431</b>	<b>25.5%</b>

# RECREATION FUND

## Recreation Fund 22

### MISSION

To provide quality recreation activities for youth and adults within the Village of Los Lunas and surrounding areas.

### DESCRIPTION

The recreation division plans the annual holiday festivities for Christmas, 4th of July, and Haunted House. Softball, basketball and volleyball leagues are also planned throughout the year. The purchase of recreation equipment is also funded from this fund.

### GOALS AND OBJECTIVES

- To continue to expand and improve upon holiday festivities every year.
- To continually expand and improve the Village recreation division by ensuring that all equipment is in working order, and replacing obsolete equipment.
- To continue to provide quality programs for both youth and adults.

Table 19 presents the Fiscal Year 2015-16 operating budget for the Recreation Fund.

**Table 19: RECREATION FUND 22**

22 RECREATION FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
307-4130	LEAGUE FEE REVENUES	\$ 131,916	\$ 97,000	\$ 40,000	-58.8%
307-4132	SPECIAL ACTIVITIES REVENUES	\$ 44,510	\$ 47,133	\$ 50,000	6.1%
307-4134	SENIOR OLYMPICS PROGRAM REVENUES	\$ 798	\$ 5,000	\$ 5,000	0.0%
307-4135	DANCE FEE REVENUES	\$ -	\$ -	\$ 100,000	100.0%
353-4010	GROSS RECEIPT TAXES	\$ 7,114	\$ 6,796	\$ 7,000	3.0%
<b>307</b>	<b>TOTAL RECREATION FUND REVENUES</b>	<b>\$ 184,339</b>	<b>\$ 155,929</b>	<b>\$ 202,000</b>	<b>29.5%</b>
22 RECREATION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5500	GROSS RECEIPT TAXES	\$ 8,054	\$ 6,796	\$ 7,000	3.0%
5510	OFFICE SUPPLIES	\$ 4,818	\$ 5,500	\$ 5,500	0.0%
5548	SPECIAL EVENTS	\$ 39,725	\$ 43,000	\$ 46,000	7.0%
5553	RECREATION PROGRAMS/CONTRACTS	\$ 94,840	\$ 85,000	\$ 37,000	-56.5%
5557	DANCE PROGRAM EXPENSE	\$ -	\$ -	\$ 80,000	100.0%
5659	SENIOR OLYMPICS PROGRAM EXPENSES	\$ 1,424	\$ 5,000	\$ 5,000	0.0%
5671	PARK IMPROVEMENTS/RECREATION EQUIPMENT	\$ 9,519	\$ 15,000	\$ 15,000	0.0%
	<b>TOTAL RECREATION FUND EXPENDITURES</b>	<b>\$ 158,380</b>	<b>\$ 160,296</b>	<b>\$ 195,500</b>	<b>22.0%</b>

# LODGERS TAX FUND

## Lodgers Tax Fund 16

### MISSION

To increase and create economic development through advertising, publicizing and promoting tourist-related attractions, events and facilities within the Village.

### DESCRIPTION

The Lodgers Tax Fund is supported by a lodgers tax (occupancy tax) of four percent (4%), which is borne by persons using commercial lodging accommodations.

### GOALS AND OBJECTIVES

- Bring visitors to the Village of Los Lunas by advertising, publicizing and promoting tourist-related attractions, events and facilities within the Village.
- Support local businesses and community events that fulfill the mission and purpose of the Lodgers Tax Fund.

Table 20 presents the Fiscal Year 2015-16 operating budget for the Lodgers Tax Fund.

**Table 20: LODGERS TAX FUND 16**

16 LODGERS TAX FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
306-4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
310-4131	LODGERS TAX REVENUE	\$ 61,589	\$ 56,359	\$ 56,359	0.0%
<b>TOTAL LODGERS TAX FUND REVENUES</b>		<b>\$ 61,589</b>	<b>\$ 56,359</b>	<b>\$ 56,359</b>	<b>0.0%</b>
16 LODGERS TAX EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5584	PROMOTIONAL EXPENSES	\$ 40,546	\$ 45,000	\$ 45,000	0.0%
5585	SUPPORT SERVICES	\$ 7,439	\$ 8,000	\$ 8,000	0.0%
<b>401</b>	<b>TOTAL LODGERS TAX FUND EXPENDITURES</b>	<b>\$ 47,985</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>0.0%</b>

# INFRASTRUCTURE FUND

## Infrastructure Fund 25

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### MISSION

To continue to upgrade transportation infrastructure within the community by improving Village streets, bicycle routes and pedestrian mobility.

### DESCRIPTION

The Infrastructure Fund is funded primarily from Village-imposed gross receipts taxes. The Village has imposed a 1/4% Special Municipal Gross Receipts Tax and 1/4% Municipal Infrastructure Gross Receipts Tax and dedicated them to this fund. [Note: 1/8 was added by special election during fiscal year 2001. It became effective on 1/1/2002.] The Village Council approved the change in the dedication of 1/16th of 1 percent to provide for property acquisition. State Highway Cooperative funding is also utilized in this fund.

### GOALS AND OBJECTIVES

- To continue to increase funding to repair and repave streets, parking lots and utility infrastructure.

Table 21 presents the Fiscal Year 2015-16 operating budget for the Infrastructure Fund.

## Table 21: INFRASTRUCTURE FUND 25

25 INFRASTRUCTURE FUND					
	ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
305-4140	HIGHWAY CO-OP/LOS CERRITOS ROAD	\$ -	\$ 175,000	\$ 506,667	189.5%
306-4060	INTEREST REVENUES	\$ -	\$ 1,000	\$ 1,000	0.0%
319-4005	HSIP NMDOT NM 6/NM 47 INTERSECTION PROJECT	\$ -	\$ -	\$ 182,000	100.0%
320-4143	1/4% SPEC GROSS RECEIPTS TAX	\$ 917,052	\$ 925,000	\$ 946,076	2.3%
320-4144	1/8%MUNICIPAL SPEC GRT TAX & NEW 1/8% GRT	\$ 907,931	\$ 925,000	\$ 934,642	1.0%
321-4005	HSIP NM 47@ APPALOOSA SAFETY FUNDING	\$ 118,297	\$ -	\$ -	0.0%
323-4005	STP-E NM 314 PEDESTRIAN IMPROVEMENTS	\$ 182,126	\$ 2,111,000	\$ 2,310,000	9.4%
324-4005	GRANT MAP REVENUE/CARSON DRIVE	\$ 357,000	\$ 357,000	\$ 430,383	20.6%
347-4146	COURTHOUSE ROAD UTP	\$ -	\$ 656,000	\$ -	-100.0%
347-4146	STP-E INTERCHANGE BEAUTIFICATION PROJECT	\$ 87,613	\$ 1,200,000	\$ 600,000	-50.0%
	<b>TOTAL INFRASTRUCTURE FUND REVENUES</b>	<b>\$ 2,570,020</b>	<b>\$ 6,350,000</b>	<b>\$ 5,910,768</b>	<b>-6.9%</b>
<b>25 INFRASTRUCTURE FUND EXP. BUDGET</b>					
	SUB ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5605	COURTHOUSE ROAD	\$ -	\$ 825,000	\$ -	-100.0%
5612	PARKING LOT/DRAINAGE IMPROVEMENTS	\$ -	\$ -	\$ 250,000	100.0%
5622	HSIP NM 6/NM 47 INTERSECTION PROJECT	\$ -	\$ -	\$ 182,000	100.0%
5628	STP-E INTERCHANGE BEAUTIFICATION PROJECT	\$ 289,944	\$ 1,400,000	\$ 780,000	-44.3%
5641	RIGHT OF WAY	\$ 274,810	\$ 425,000	\$ 425,000	0.0%
5642	NM 314 IMPROVEMENTS GAP PROJECT	\$ -	\$ 415,000	\$ 415,000	0.0%
5653	HSIP NM 47 @ APPALOOSA SAFETY ENHANCEMENTS	\$ 86,987	\$ -	\$ -	0.0%
5654	HIGHWAY CO-OP/LOS CERRITOS ROAD	\$ 19,536	\$ 175,000	\$ 774,000	342.3%
5656	STP-E NM 314 PEDESTRIAN IMPROVEMENTS	\$ 107,308	\$ 2,500,000	\$ 2,250,000	-10.0%
5665	MAP REVENUE/CARSON DRIVE	\$ 43,143	\$ 475,000	\$ 573,844	20.8%
5680	GRIP II CORRIDOR STUDY PROJECT	\$ 607,349	\$ -	\$ -	0.0%
<b>406</b>	<b>TOTAL STREETS DEPARTMENT</b>	<b>\$ 1,429,078</b>	<b>\$ 6,215,000</b>	<b>\$ 5,649,844</b>	<b>-9.1%</b>
5612	PARKING LOT/DRAINAGE IMPROVEMENTS	\$ 81,741	\$ 250,000	\$ -	-100.0%
<b>401</b>	<b>TOTAL ADMINISTRATION DEPARTMENT</b>	<b>\$ 81,741</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>-100.0%</b>
	<b>TOTAL INFRASTRUCTURE FUND EXPENDITURES</b>	<b>\$ 1,510,819</b>	<b>\$ 6,465,000</b>	<b>\$ 5,649,844</b>	<b>-12.6%</b>

# LOCAL GOVERNMENT CORRECTION FUND

## Local Government Correction Fund 26

**MISSION** Corrections fees are intended to off-set correction and detention costs per New Mexico Statutory requirements.

**DESCRIPTION** A \$10.00 Correction fee is assessed for each criminal offense filed in Municipal Court. Correction fee revenues off-set the necessity for General Fund totally supporting the cost for care and housing of adults and juveniles.

**GOALS AND OBJECTIVES** Corrections fees will continue to off-set total detention service costs.

Table 22 presents the Fiscal Year 2015-16 operating budget for the Local Government Correction Fund.

**Table 22: LOCAL GOVERNMENT CORRECTION FUND 26**

26 LOCAL GOV. CORRECTION FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
306-4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
360-4150	CORRECTION FEES	\$ 47,572	\$ 49,328	\$ 49,328	0.0%
<b>TOTAL LOCAL GOV. CORRECTION FUND REVENUES</b>		<b>\$ 47,572</b>	<b>\$ 49,328</b>	<b>\$ 49,328</b>	<b>0.0%</b>
26 LOCAL GOV. CORRECTION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5575	PRISONER MEDICAL/DETENTION CHG	\$ 57,554	\$ 49,328	\$ 49,328	0.0%
<b>TOTAL LOCAL GOV. CORRECTION FUND EXPENDITURES</b>		<b>\$ 57,554</b>	<b>\$ 49,328</b>	<b>\$ 49,328</b>	<b>0.0%</b>

# LAW ENFORCEMENT PROTECTION FUND

## Law Enforcement Protection Fund 27

### MISSION

The New Mexico Enforcement Protection Fund (LEPF) is a legislative established fund that accumulates fees generated from insurance corporations in New Mexico and annually distributes the funds to New Mexico law enforcement agencies annually to assist in police equipment/training cost.

### DESCRIPTION

LEPF funds are distributed under a formula based on jurisdictional population and number of certified police officers in the law enforcement agency serving that jurisdiction.

### GOALS AND OBJECTIVES

To utilize LEPF funds to the best advantage of the Village and Los Lunas Police Department.

Table 23 presents the Fiscal Year 2015-16 operating budget for the Law Enforcement Protection Fund.

**Table 23: LAW ENFORCEMENT PROTECTION FUND 27**

27 LAW ENFORCEMENT PROTECTION FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
305-4006	STATE ALLOTMENT	\$ 41,600	\$ 41,000	\$ 41,600	1.5%
<b>TOTAL LAW ENFORCEMENT PROTECTION FUND REVENUES</b>		<b>\$ 41,600</b>	<b>\$ 41,000</b>	<b>\$ 41,600</b>	<b>1.5%</b>
27 LAW ENFORCEMENT PROTECTION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5547	LEASE PURCHASES	\$ 29,756	\$ 30,985	\$ -	-100.0%
5561	INTEREST EXPENSE	\$ 1,229	\$ -	\$ -	0.0%
5659	CAPITAL OUTLAY/POLICE EQUIPMENT	\$ 10,615	\$ 10,015	\$ 41,600	315.4%
<b>TOTAL LAW ENFORCEMENT PROTECTION FUND EXPENDITURES</b>		<b>\$ 41,600</b>	<b>\$ 41,000</b>	<b>\$ 41,600</b>	<b>1.5%</b>

# EMERGENCY MEDICAL SERVICE FUND

## Emergency Medical Service Fund 39

### MISSION

To protect our community through excellence in service

### DESCRIPTION

The professional staff of the Los Lunas Emergency Medical Services (EMS) is committed to delivering patient responsive emergency and non-emergency pre-hospital care to the citizens of Los Lunas and the surrounding communities through provision of a medically sophisticated advanced life support system. The principles determining the success of our mission include compassionate technical excellence combined with operational and fiscal efficiency.

### GOALS AND OBJECTIVES

- Provide the highest quality of patient care and customer service.
- Preserve the rights and dignity of all patients.
- Be role models as health care professionals to those with whom we interact.
- Properly maintain all equipment to assure reliability, performance and extended life expectancy.

Table 24 presents the Fiscal Year 2015-16 operating budget for the Emergency Medical Service Fund.

**Table 24: EMERGENCY MEDICAL SERVICE FUND 39**

39 EMERGENCY MEDICAL SERVICE FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
305-4006	STATE ALLOTMENT	\$ 10,226	\$ 10,015	\$ 63,920	538.2%
<b>TOTAL EMERGENCY MEDICAL SERVICE FUND REVENUES</b>		<b>\$ 10,226</b>	<b>\$ 10,015</b>	<b>\$ 63,920</b>	<b>538.2%</b>
<b>39 EMERGENCY MEDICAL SERVICE FUND EXP. BUDGET</b>					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5505	EQUIP/OPERATING EXPENSE	\$ 10,226	\$ 10,015	\$ 9,810	-2.0%
5631	CAPITAL OUTLAY/AMBULANCE	\$ -	\$ -	\$ 54,110	100.0%
<b>TOTAL EMERGENCY MEDICAL SERVICE FUND EXPENDITURES</b>		<b>\$ 10,226</b>	<b>\$ 10,015</b>	<b>\$ 63,920</b>	<b>538.2%</b>

# MUNICIPAL STREET IMPROVEMENT FUND

## Municipal Street Improvement Fund 17

### MISSION

Gasoline tax revenues are intended for construction, reconstruction, resurfacing or other improvement or maintenance of public streets and sidewalks, including right-of-way materials acquisition. In addition, these revenues can be designated to purchase industrial equipment employed to perform route maintenance within streets and right-of-way.

### DESCRIPTION

The Municipal Street Improvement fund is funded solely by revenues generated from gasoline taxes.

### GOALS AND OBJECTIVES

- To provide high quality street and sidewalk improvements throughout the Village in the most cost effective and efficient manner possible.

Table 25 presents the Fiscal Year 2015-16 operating budget for the Municipal Street Improvement Fund.

**Table 25: MUNICIPAL STREET IMPROVEMENT FUND 17**

17 MUNICIPAL STREET IMPROVEMENT FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
306-4060	MUNICIPAL STREET FUND INTEREST	\$ 206	\$ 328	\$ 206	-37.2%
340-4013	GAS TAX 1 CENT	\$ 214,973	\$ 150,000	\$ 210,725	40.5%
340-4113	GASOLINE	\$ 314,430	\$ 295,000	\$ 323,640	9.7%
<b>TOTAL MUNICIPAL STREET IMPROVEMENT FUND REVENUES</b>		<b>\$ 529,609</b>	<b>\$ 445,328</b>	<b>\$ 534,571</b>	<b>20.0%</b>
17 MUNICIPAL STREET IMPROVEMENT FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5547	LEASE PURCHASE SWEEPERS AND TRUCKS	\$ 41,012	\$ 41,817	\$ 41,818	0.0%
5556	HWY RIGHT-OF-WAY/SIDEWALK REPAIRS	\$ 87,097	\$ 200,000	\$ 200,000	0.0%
5635	CAPITAL/DEBT SERVICE - LUNA HILLS	\$ 190,969	\$ 190,969	\$ 190,969	0.0%
<b>TOTAL MUNICIPAL STREET IMPROVEMENT FUND EXPENDITURES</b>		<b>\$ 319,078</b>	<b>\$ 432,785</b>	<b>\$ 432,787</b>	<b>0.0%</b>

# POLICE PROGRAM FUND

## Police Program Fund 23

### SUMMARY

The Police Program Fund is used to account for revenues and expenditures associated with the Cops for Kids and Kids Winter Ball programs and activities.

Table 26 presents the Fiscal Year 2015-16 operating budget for the Police Program Fund.

### Table 26: POLICE PROGRAM FUND 23

23 POLICE PROGRAM FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
4044	COPS FOR KIDS PROGRAM REVENUE	\$ 12,577	\$ 5,000	\$ 5,000	0.0%
4051	CANINE PROGRAM DONATIONS	\$ -	\$ -	\$ -	0.0%
<b>385</b>	<b>TOTAL POLICE PROGRAM FUND REVENUES</b>	<b>\$ 12,577</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.0%</b>
23 POLICE PROGRAM FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5710	COPS FOR KIDS/WINTER BALL	\$ 6,359	\$ 5,000	\$ 5,000	0.0%
5715	CANINE PROGRAM	\$ 73	\$ -	\$ -	0.0%
<b>TOTAL POLICE PROGRAM FUND EXPENDITURES</b>		<b>\$ 6,433</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.0%</b>

# ENTERPRISE FUNDS

## SUMMARY

The following charts summarize the Village's Enterprise Funds. Revenues are generated from three services: (1) Waste Water Treatment Plant, (2) Water/Sewer, and (3) Solid Waste.

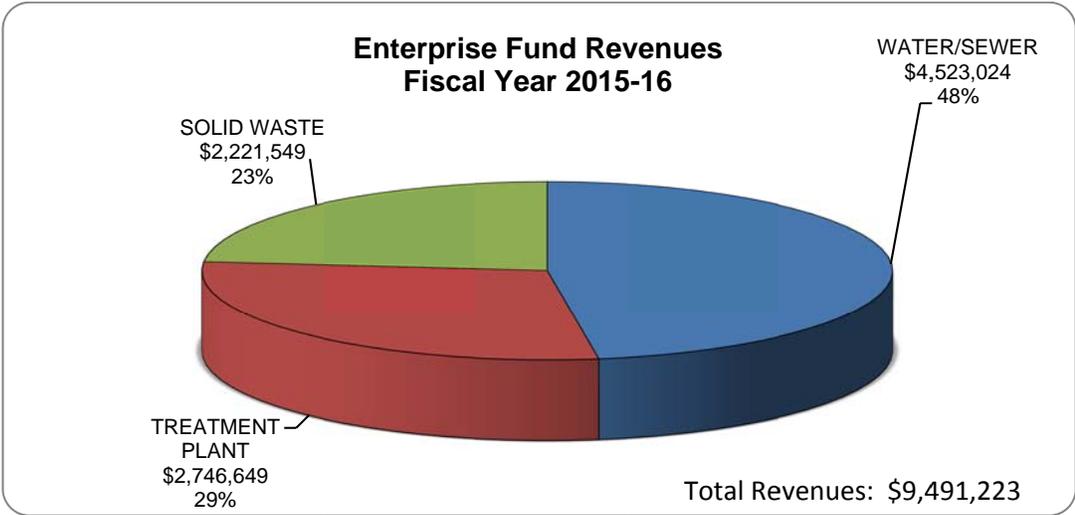
## REVENUES

Chart 7 reflects the revenues generated from these three services provided to the residents of the Village of Los Lunas.

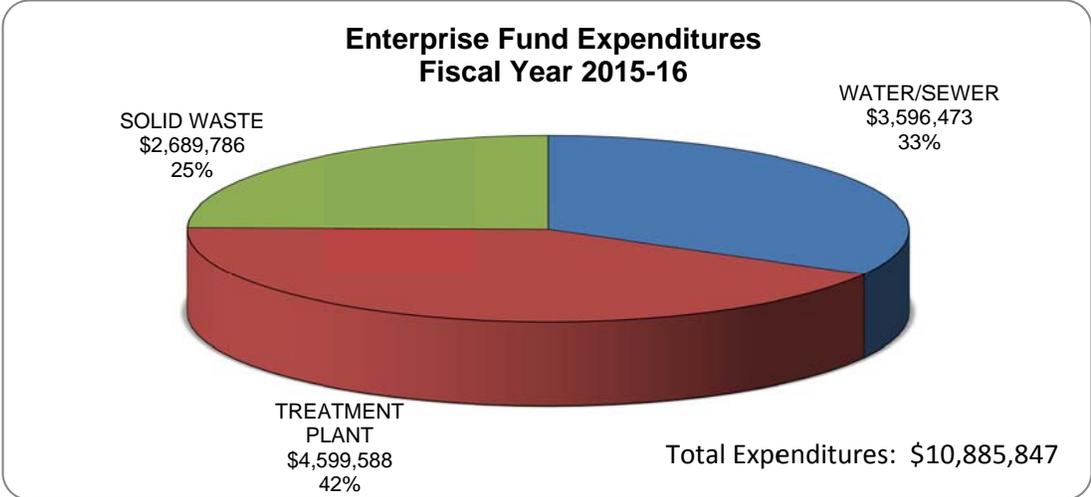
## EXPENDITURES

Chart 8 reflects the expenditures for the operations of these three services performed by the Village of Los Lunas. Graphs 5 and 6 present the expenditures for the Water/Sewer Fund and Solid Waste Fund, respectively, for Fiscal Year 2015-16.

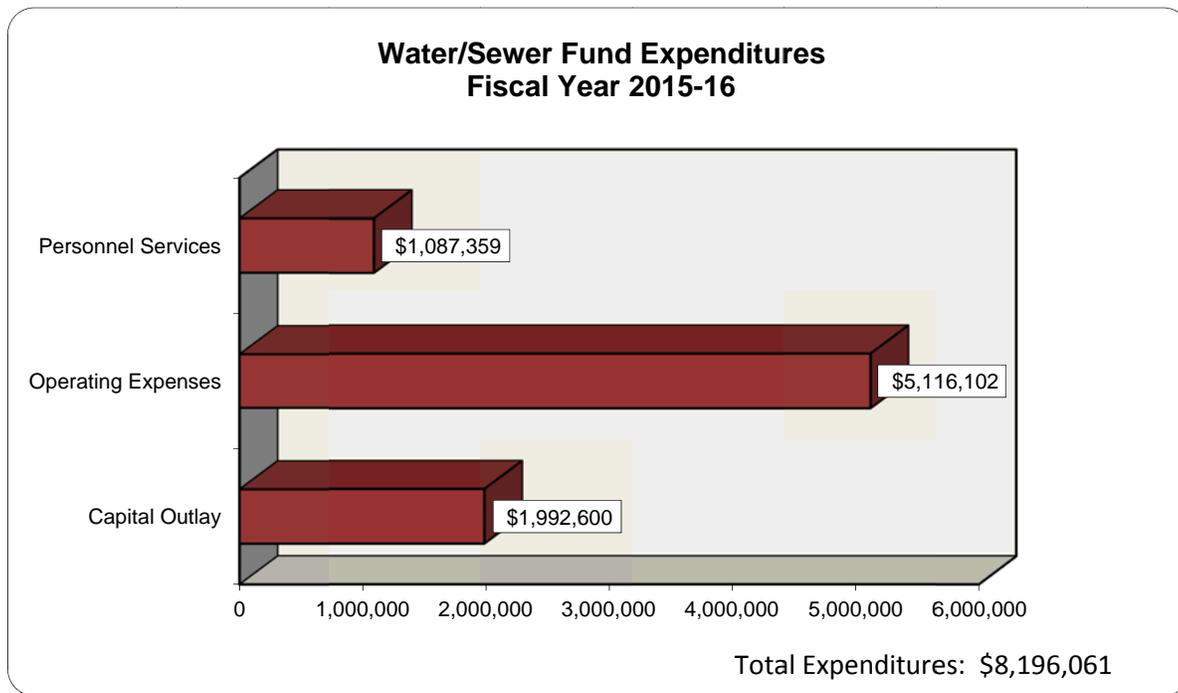
### Chart 7: ENTERPRISE FUND REVENUES



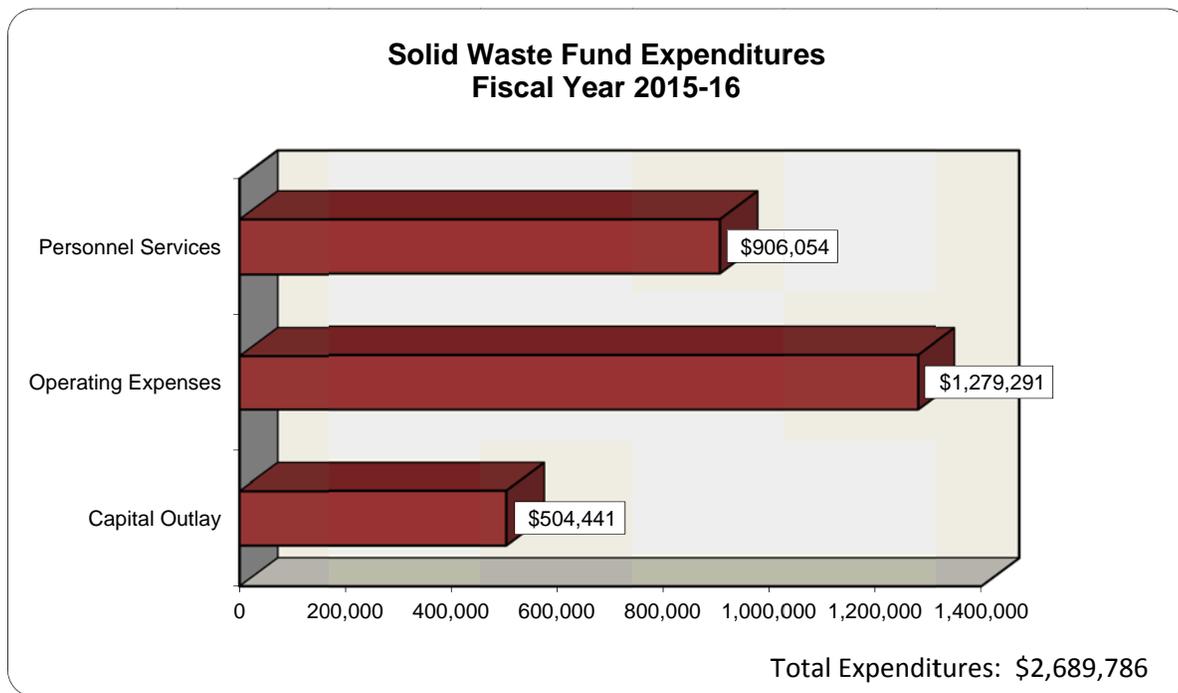
### Chart 8: ENTERPRISE FUND EXPENDITURES



## Graph 5: WATER/SEWER FUND EXPENDITURES



## Graph 6: SOLID WASTE FUND EXPENDITURES



## Table 27: WATER/SEWER FUND REVENUES

41 WATER/SEWER FUND					
	ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
4060	INTEREST REVENUES	\$ 1,907	\$ 1,731	\$ 1,011	-41.6%
4062	METER DEPOSIT INTEREST	\$ 72	\$ 68	\$ 63	-6.7%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ 1,979</b>	<b>\$ 1,799</b>	<b>\$ 1,074</b>	<b>-40.3%</b>
4010	SALES	\$ 2,486,385	\$ 2,464,140	\$ 2,411,568	-2.1%
4020	CONNECTION FEES	\$ 7,785	\$ 7,200	\$ 10,446	45.1%
4030	PENALTIES	\$ 41,833	\$ 42,977	\$ 30,780	-28.4%
4080	SEWER IMPACT FEES	\$ 38,945	\$ -	\$ 20,454	100.0%
<b>351</b>	<b>TOTAL SEWER SALES &amp; SERVICE</b>	<b>\$ 2,574,949</b>	<b>\$ 2,514,317</b>	<b>\$ 2,473,248</b>	<b>-1.6%</b>
4010	SALES	\$ 2,938,742	\$ 3,022,673	\$ 3,056,456	1.1%
4020	CONNECTION FEES	\$ 55,086	\$ 54,016	\$ 54,919	1.7%
4025	WATER RIGHTS INCOME	\$ 120,078	\$ 3,580,839	\$ 100,000	-97.2%
4030	PENALTIES	\$ 47,774	\$ 51,764	\$ 46,662	-9.9%
4050	NSF CK CHG/OTHER MISC	\$ 19,880	\$ 6,135	\$ 3,500	-42.9%
4080	WATER IMPACT FEES	\$ 25,870	\$ -	\$ 47,726	100.0%
4156	WATER DISPENSER REVENUE	\$ 1,892	\$ 1,279	\$ 2,388	86.6%
<b>352</b>	<b>TOTAL WATER SALES &amp; SERVICE</b>	<b>\$ 3,209,322</b>	<b>\$ 6,716,706</b>	<b>\$ 3,311,650</b>	<b>-50.7%</b>
353-4010	GROSS RECEIPTS BILLED 5%	\$ 280,143	\$ 273,640	\$ 273,401	-0.1%
356-4008	EASTSIDE WATER LINE PROJECT LOAN/GRANT	\$ -	\$ -	\$ -	0.0%
365-4100	LEGISLATIVE APPROPRIATION	\$ 47,500	\$ 1,900,000	\$ 1,210,300	-36.3%
	<b>TOTAL WATER/SEWER FUND REVENUES</b>	<b>\$ 6,113,893</b>	<b>\$ 11,406,462</b>	<b>\$ 7,269,673</b>	<b>-36.3%</b>

# **PUBLIC WORKS DEPARTMENT: WASTE WATER TREATMENT PLANT DIVISION**

## **Enterprise Fund 41 – Division 421**

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### **MISSION**

The Wastewater Division of the Village of Los Lunas is here to provide excellence in quality and service to our customers at a minimal cost while protecting the environment and exceeding at quality standards.

### **DESCRIPTION**

The Waste Water Treatment Plant Division of the Village of Los Lunas operates two (2) waste water treatment plants (WWTP), the original activated sludge treatment plant and the newly constructed membrane bioreactor treatment plant. The two plants operate in tandem as separate plants to treat the waste-water (solids and liquids) generated by over 6000 residential and commercial customers within the Village. Liquid effluent is disinfected within each respective plant and blended prior to discharge to the Rio Grande. Solids are treated and after final digestion process, transported and land applied to the 220-acre sludge disposal site located on Dalies Road south of NM 6, west of the Village. Staff personnel attend yearly training courses to achieve and maintain the highest level of Wastewater Systems Utility Operator certification recognized by the NM Water Quality Control Commission to ensure operations are in the New Mexico Environmental Department and EPA Standards and conform to the Village's National Pollutant Discharge Elimination System and Ground Water Discharge Plan permits.

Division staffs have pioneered a grease trap inspection program designed to reduce buildup caused by excess amounts of grease within the sanitary sewer collection lines as well as reducing problems at the WWTP associated with grease. Staff personnel publish information within the monthly billing statement as well as in the Valencia County News Bulletin around the holiday season to inform residential customers on how to reduce discharging grease down the drains. In addition, personnel conduct site visits to local restaurants to inspect their grease traps and provide tips on how to maintain and clean the traps to prevent overflow and leakage into the sanitary collection system. This effort helps to reduce maintenance and operation costs within maintenance and the collection system and WWTP's alike.

### **GOALS AND OBJECTIVES**

- To provide all safety equipment and training to meet OSHA requirements for employees, to maintain an accident free workplace.
- To continue to meet all Environmental Protection Agency and State Environmental Department regulations with respect to

plant operations.

- Assure the community that operators will be trained and certified to the highest level possible to enhance their ability to operate the system and improve the efficiency of operations.
- To achieve as many awards as possible for the Wastewater Facility and the Village of Los Lunas.
- Maintain the grease trap inspection program to reduce line maintenance problems and reduce grease problem at the wastewater facility thereby reducing the cost of treatment.
- Maintenance of the activated sludge and membrane bioreactor treatment plants
- Maintenance of the sludge handling facilities.
- Hauling and land application of sludge to the sludge disposal site.
- Daily water sampling and testing.
- Laboratory analysis.
- Fiscal reports and administration.

Table 28 presents the Fiscal Year 2015-16 operating budget for the Waste Water Treatment Plant Enterprise Fund.

**Table 28: PUBLIC WORKS DEPARTMENT: WASTE WATER TREATMENT PLANT DIVISION**  
**Enterprise Fund 41 – Division 421**

41 WATER/SEWER FUND - TREATMENT PLANT PERSONNEL SERVICES					
421					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5426	Public Works Director	\$ 70,000	\$ 71,050	\$ 71,046	0.0%
5428	Laboratory Technician Assistant/Operator	\$ 28,078	\$ 29,091	\$ 29,090	0.0%
5429	Assistant Treatment Plant Supervisor	\$ 41,032	\$ 41,253	\$ 41,250	0.0%
5430	Public Works Technician	\$ 22,837	\$ 22,294	\$ 26,445	18.6%
5431	Public Works Technician	\$ 22,115	\$ 22,285	\$ 26,974	21.0%
5432	Laboratory Technician	\$ 35,834	\$ 39,288	\$ 40,335	2.7%
5433	WWTP Equipment Maintenance Operator	\$ 34,155	\$ 34,618	\$ 34,617	0.0%
5434	Public Works Technician	\$ 22,446	\$ 23,806	\$ 26,974	13.3%
5439	Public Works Technician	\$ 24,489	\$ 24,303	\$ 28,064	15.5%
5446	Waste Water Treatment Plant Supervisor	\$ 43,660	\$ 44,124	\$ 45,229	2.5%
5438	Administrative Assistant (Position Transferred from Administration)	\$ -	\$ -	\$ 28,625	100.0%
5499	OVERTIME	\$ 23,074	\$ 23,000	\$ 23,600	2.6%
		\$ 367,720	\$ 375,112	\$ 422,249	12.6%
5440	FICA EXPENSE	\$ 26,987	\$ 28,696	\$ 32,302	12.6%
5441	PERA EXPENSE	\$ 64,719	\$ 68,354	\$ 77,388	13.2%
5442	MEDICAL INS. EXPENSE	\$ 108,571	\$ 114,639	\$ 110,745	-3.4%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,832	\$ 3,001	\$ 4,391	46.3%
5444	WORKERS' COMP. INS. EXPENSE	\$ 13,378	\$ 22,015	\$ 24,781	12.6%
		\$ 215,487	\$ 236,704	\$ 249,607	5.5%
	<b>TOTAL TREATMENT PLANT PERSONNEL SERVICES</b>	<b>\$ 583,207</b>	<b>\$ 611,816</b>	<b>\$ 671,856</b>	<b>9.8%</b>

**Table 28: PUBLIC WORKS DEPARTMENT: WASTE WATER TREATMENT PLANT (Continued)**  
**Enterprise Fund 41 – Division 421**

41 WATER/SEWER FUND - TREATMENT PLANT OPERATING SERVICES					
421					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5510	OFFICE SUPPLIES	\$ 5,058	\$ 5,000	\$ 5,000	0.0%
5511	DATA PROCESSING	\$ 2,217	\$ 3,740	\$ 7,384	97.4%
5512	BOOKS & MANUALS	\$ 4,603	\$ 1,000	\$ 1,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 35,268	\$ 32,000	\$ 29,000	-9.4%
5514	TRAINING & SEMINARS	\$ 6,518	\$ 9,000	\$ 13,500	50.0%
5515	PRINTING & COPYING	\$ 107	\$ 1,000	\$ 1,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 16,617	\$ 15,000	\$ 15,000	0.0%
5518	POSTAGE	\$ 1,025	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 343,415	\$ 350,000	\$ 395,000	12.9%
5521	TELEPHONE EXPENSES	\$ 6,584	\$ 6,500	\$ 6,500	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 447	\$ 600	\$ 600	0.0%
5523	INSURANCE & BONDS	\$ 55,056	\$ 61,301	\$ 61,301	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 580	\$ 5,000	\$ 5,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 34,407	\$ 30,500	\$ 30,500	0.0%
5527	FLEET MAINTENANCE	\$ 23,840	\$ 22,000	\$ 28,000	27.3%
5528	JANITORIAL SUPPLIES	\$ 2,921	\$ 3,000	\$ 3,000	0.0%
5529	WWTP GAS/WATER EXP	\$ 14,097	\$ 13,750	\$ 15,500	12.7%
5530	UNIFORM ALLOWANCE	\$ 5,151	\$ 5,400	\$ 5,400	0.0%
5531	TRAVEL EXPENSES	\$ 1,360	\$ 3,500	\$ 3,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 3,100	\$ 3,600	\$ 4,500	25.0%
5536	SAFETY EQUIPMENT	\$ 6,540	\$ 7,500	\$ 7,500	0.0%
5537	CHEMICALS	\$ 20,464	\$ 25,000	\$ 20,000	-20.0%
5539	SYSTEMS MAINTENANCE	\$ 133,398	\$ 155,000	\$ 155,000	0.0%
5541	LABORATORY SUPPLIES	\$ 31,391	\$ 30,000	\$ 30,000	0.0%
5547	LEASE PURCHASE	\$ 13,826	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES	\$ 352,655	\$ 352,655	\$ 352,655	0.0%
5582	LOAN PAYMENT-NEW WWTP PLANT	\$ 1,070,441	\$ 1,070,441	\$ 1,070,441	0.0%
5583	LOAN PAYMENT-WWTP PLANT SRF 87-05	\$ 222,150	\$ 222,150	\$ 222,151	0.0%
<b>TOTAL TREATMENT PLANT OPERATING SERVICES</b>		<b>\$ 2,413,234</b>	<b>\$ 2,435,637</b>	<b>\$ 2,489,432</b>	<b>2.2%</b>
<b>(41) WATER/SEWER FUND - TREATMENT PLANT CAPITAL OUTLAY</b>					
<b>421</b>					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5620	CAPITAL OUTLAY/DIGESTER CLEANING	\$ -	\$ 134,000	\$ 200,000	49.3%
5673	CAPITAL OUTLAY/MBR UPPER CASSETTES	\$ -	\$ 1,900,000	\$ 1,210,300	-36.3%
5695	CAPITAL OUTLAY/TRUCK	\$ -	\$ -	\$ 28,000	100.0%
<b>TOTAL TREATMENT PLANT CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 2,034,000</b>	<b>\$ 1,438,300</b>	<b>-29.3%</b>
TOTAL EXPENSES		\$ 2,996,441	\$ 5,081,453	\$ 4,599,588	-9.5%
<b>TOTAL TREATMENT PLANT EXPENDITURES</b>		<b>\$ 2,996,441</b>	<b>\$ 5,081,453</b>	<b>\$ 4,599,588</b>	<b>-9.5%</b>

# **PUBLIC WORKS DEPARTMENT: WATER/SEWER DIVISION**

## **Enterprise Fund 41 – Division 422**

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### **MISSION**

The Water/Sewer Division of the Village of Los Lunas is here to provide excellence in quality and service to our customers at a minimal cost while protecting the environment and exceeding all quality standards. In addition, the Division strives to maintain, update and expand both the water distribution and sanitary sewer collection systems to support current and future development and growth within the Village. Division staff attends yearly training courses to achieve and maintain the highest level of Water Systems Utility Operator certification recognized by the NM Water Quality Control Commission to ensure compliance with the New Mexico Environmental Department and EPA standards.

### **DESCRIPTION**

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

#### Water System

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

#### Sanitary Sewer Collection System

- 23 lift stations
- Approximately 94 miles of sanitary sewer lines (including interceptions)
- Approximately 1,890 manholes

### **GOALS AND OBJECTIVES**

- To provide customers of the Village of Los Lunas with excellence in quality and service.
- To continue to improve and update the Village's distribution system, adding larger lines and new interceptors.
- To maintain and provide personnel with the proper training to ensure effective operation and staying in compliance with all ED and EPA regulations.
- To upgrade the reading and billing touch-read program to make it more efficient and more cost effective.
- To utilize the new camera inspection equipment to evaluate all of the older collection lines and prioritize line replacement.

- Maintenance and inspection of the water/sewer utility distribution and collection systems, and water treatment facilities.
- Laboratory sampling
- Fiscal reports
- Video inspection of sewer mains
- Administration
- 24-hour on call emergency response
- Customer service calls as requested

Table 29 presents the Fiscal Year 2015-16 operating budget for the Water/Sewer Enterprise Fund.

# Table 29: PUBLIC WORKS DEPARTMENT: WATER/SEWER DIVISION

## Enterprise Fund 41 – Division 422

41 WATER/SEWER FUND - WATER/SEWER PERSONNEL SERVICES					
422					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5447	Water/Sewer Supervisor	\$ 49,519	\$ 50,142	\$ 50,140	0.0%
5448	Public Works Technician	\$ 22,028	\$ 22,294	\$ 25,418	14.0%
5449	Public Works Technician	\$ 22,009	\$ 22,286	\$ 25,418	14.1%
5450	Assistant Water/Sewer Supervisor	\$ 35,817	\$ 37,126	\$ 37,211	0.2%
5451	Public Works Technician	\$ 16,885	\$ 22,294	\$ 25,926	16.3%
5453	Water Maintenance Operator	\$ 29,684	\$ 29,865	\$ 30,613	2.5%
5454	Public Works Technician	\$ 22,242	\$ 22,796	\$ 25,418	11.5%
5457	Sewer Maintenance Operator	\$ 29,883	\$ 29,865	\$ 30,613	2.5%
5499	OVERTIME	\$ 10,068	\$ 12,000	\$ 15,100	25.8%
		\$ 238,136	\$ 248,669	\$ 265,857	6.9%
5440	FICA EXPENSE	\$ 17,802	\$ 19,023	\$ 20,338	6.9%
5441	PERA EXPENSE	\$ 42,742	\$ 45,943	\$ 48,678	6.0%
5442	MEDICAL INS. EXPENSE	\$ 66,496	\$ 90,315	\$ 62,262	-31.1%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,375	\$ 1,989	\$ 2,765	39.0%
5444	WORKERS' COMP. INS. EXPENSE	\$ 10,009	\$ 14,594	\$ 15,603	6.9%
		\$ 138,424	\$ 171,865	\$ 149,646	-12.9%
	<b>TOTAL WATER/SEWER PERSONNEL SERVICES</b>	<b>\$ 376,559</b>	<b>\$ 420,535</b>	<b>\$ 415,503</b>	<b>-1.2%</b>
<b>41 WATER/SEWER FUND - WATER/SEWER OPERATING SERVICES</b>					
<b>422</b>					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5500	GROSS RECEIPT TAXES WATER/SEWER	\$ 275,098	\$ 300,000	\$ 275,000	-8.3%
5504	STATE WATER FEES	\$ 21,174	\$ 20,000	\$ 20,000	0.0%
5510	OFFICE SUPPLIES	\$ 38,284	\$ 35,000	\$ 35,000	0.0%
5511	DATA PROCESSING	\$ 5,589	\$ 29,615	\$ 37,965	28.2%
5512	BOOKS & MANUALS	\$ 153	\$ 350	\$ 1,000	185.7%
5513	GAS & OIL FOR VEHICLES	\$ 25,336	\$ 24,000	\$ 21,000	-12.5%
5514	TRAINING & SEMINARS	\$ 2,891	\$ 5,000	\$ 9,000	80.0%
5515	PRINTING & COPYING	\$ 8,424	\$ 5,000	\$ 5,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 31,931	\$ 50,000	\$ 50,000	0.0%
5518	POSTAGE	\$ 20,611	\$ 20,000	\$ 20,000	0.0%
5519	UTILITIES	\$ 284,718	\$ 297,675	\$ 327,443	10.0%
5520	ATTORNEY FEES	\$ -	\$ 1,000	\$ 1,000	0.0%
5521	TELEPHONE EXPENSES	\$ 6,503	\$ 7,000	\$ 7,000	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 1,315	\$ 1,500	\$ 1,500	0.0%
5523	INSURANCE & BONDS	\$ 22,878	\$ 37,000	\$ 37,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 204	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS	\$ 12,200	\$ 15,000	\$ 15,000	0.0%
5527	FLEET MAINTENANCE	\$ 12,233	\$ 15,000	\$ 18,000	20.0%
5528	JANITORIAL	\$ 1,129	\$ 1,500	\$ 1,500	0.0%

**Table 29: PUBLIC WORKS DEPARTMENT: WATER/SEWER DIVISION (Continued)**  
**Enterprise Fund 41 – Division 422**

41 WATER/SEWER FUND - WATER/SEWER OPERATING SERVICES					
422					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5530	UNIFORM ALLOWANCE	\$ 3,376	\$ 3,500	\$ 3,500	0.0%
5531	TRAVEL EXPENSES	\$ 1,773	\$ 2,250	\$ 3,500	55.6%
5534	TOOLS & EQUIPMENT	\$ 7,808	\$ 6,500	\$ 6,500	0.0%
5536	SAFETY EQUIPMENT	\$ 12,547	\$ 9,000	\$ 9,000	0.0%
5537	CHEMICALS	\$ 75,696	\$ 90,000	\$ 140,000	55.6%
5539	SYSTEMS MAINTANENCE	\$ 187,105	\$ 220,000	\$ 220,000	0.0%
5547	LEASE PURCHASE	\$ -	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES	\$ 453,743	\$ 453,743	\$ 453,743	0.0%
5560	ARSENIC LOAN	\$ 252,752	\$ 252,762	\$ 252,771	0.0%
5579	SAN JUAN CHAMA WATER STORAGE	\$ 17,748	\$ 23,750	\$ 23,750	0.0%
5582	SRF LOAN EXPENSE	\$ 109,417	\$ 109,417	\$ 109,418	0.0%
5583	RIP/VALENCIA "Y" & WATER TANK	\$ 316,622	\$ 315,802	\$ 317,090	0.4%
5586	DOWNTOWN LOAN	\$ 196,741	\$ 196,741	\$ 196,742	0.0%
5587	EASTSIDE LOAN	\$ 7,247	\$ 7,247	\$ 7,248	0.0%
<b>TOTAL WATER/SEWER OPERATING SERVICES</b>		<b>\$ 2,413,247</b>	<b>\$ 2,556,352</b>	<b>\$ 2,626,670</b>	<b>2.8%</b>
41 WATER/SEWER FUND - WATER/SEWER CAPITAL OUTLAY					
422					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5602	CAPITAL OUTLAY/MUNICIPAL SOFTWARE	\$ 1,030	\$ -	\$ -	0.0%
5613	CAPITAL OUTLAY/UPGRADE WELLS 3,4,5 TO HYPOCHLORITE	\$ -	\$ 304,200	\$ -	-100.0%
5618	CAPITAL OUTLAY/WELL 6 WALL/FENCE	\$ -	\$ -	\$ 75,000	100.0%
5624	CAPITAL OUTLAY/P.E.R. WATER SYSTEM	\$ -	\$ 43,665	\$ 7,300	-83.3%
5629	CAPITAL OUTLAY/WATER RIGHTS ACQUISITION	\$ -	\$ 3,271,836	\$ 100,000	-96.9%
5633	CAPITAL OUTLAY/METERS	\$ 73,130	\$ 75,000	\$ 175,000	133.3%
5640	CAPITAL OUTLAY/WELL MONITORING PROGRAM	\$ -	\$ 57,000	\$ -	-100.0%
5643	CAPITAL OUTLAY/BACKHOE	\$ -	\$ -	\$ 90,000	100.0%
5644	CAPITAL OUTLAY/SENSUS HARDWARE	\$ -	\$ 31,700	\$ -	-100.0%
5662	CAPITAL OUTLAY/EASTSIDE WATER LOOP PROJECT	\$ -	\$ 256,915	\$ 50,000	-80.5%
5695	CAPITAL OUTLAY/TRUCKS	\$ -	\$ -	\$ 57,000	100.0%
<b>TOTAL WATER/SEWER CAPITAL OUTLAY</b>		<b>\$ 74,160</b>	<b>\$ 4,040,316</b>	<b>\$ 554,300</b>	<b>-86.3%</b>
TOTAL EXPENSES		\$ 2,863,966	\$ 7,017,203	\$ 3,596,473	-48.7%
<b>TOTAL WATER/SEWER EXPENDITURES</b>		<b>\$ 2,863,966</b>	<b>\$ 7,017,203</b>	<b>\$ 3,596,473</b>	<b>-48.7%</b>

**Table 30: PUBLIC WORKS DEPARTMENT:  
WATER/SEWER/WASTE WATER TREATMENT PLANT  
Enterprise Fund 41 Expenditure Summary**

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	ACTUAL 2013/2014	BUDGET 2014/2015	PROPOSED 2015/2016	%CHANGE
TOTAL TREATMENT PLANT EXPENDITURES	\$ 2,996,441	\$ 5,081,453	\$ 4,599,588	-9.5%
TOTAL WATER/SEWER EXPENDITURES	\$ 2,863,966	\$ 7,017,203	\$ 3,596,473	-48.7%
TOTAL ENTERPRISE FUND 41 EXPENDITURES	\$ 5,860,407	\$ 12,098,656	\$ 8,196,061.33	-58.2%

## Table 31: SOLID WASTE FUND REVENUES

43 SOLID WASTE FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
4060	INTEREST REVENUES	\$ 1,040	\$ 918	\$ 266	-71.0%
4062	METER DEPOSIT INTEREST	\$ 68	\$ 62	\$ 64	4.1%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ 1,109</b>	<b>\$ 979</b>	<b>\$ 330</b>	<b>-66.3%</b>
4010	SALES	\$ 2,127,937	\$ 2,137,863	\$ 1,832,541	-14.3%
4030	PENALTIES	\$ 31,947	\$ 32,994	\$ 26,772	-18.9%
4040	BIN FEES	\$ 21,401	\$ 20,000	\$ 8,591	-57.0%
4041	1/16% GROSS RECEIPTS TAX	\$ 227,044	\$ 230,495	\$ 234,116	1.6%
4042	RECYCLING INCOME	\$ 31,222	\$ 34,902	\$ 20,802	-40.4%
4070	ROLLOFF BIN FRANCHISE FEES	\$ 2,739	\$ 2,830	\$ 6,770	139.2%
<b>343</b>	<b>TOTAL SOLID WASTE SALES &amp; SERVICE</b>	<b>\$ 2,442,290</b>	<b>\$ 2,459,085</b>	<b>\$ 2,129,592</b>	<b>-13.4%</b>
<b>353</b>	<b>GROSS RECEIPTS 5%</b>	<b>\$ 107,095</b>	<b>\$ 106,556</b>	<b>\$ 91,627</b>	<b>-14.0%</b>
	<b>TOTAL SOLID WASTE FUND REVENUES</b>	<b>\$ 2,550,493</b>	<b>\$ 2,566,621</b>	<b>\$ 2,221,549</b>	<b>-13.4%</b>

# **PUBLIC WORKS DEPARTMENT: SOLID WASTE DIVISION**

## **Enterprise Fund 43 – Division 423**

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### **MISSION**

The mission of the Solid Waste Division of the Village of Los Lunas is to provide convenient and sanitary collection and disposal of solid waste for Village residents. In addition, the Division strives to expand recycling awareness and participation by providing onsite commercial business cardboard pickup as well as maintaining a State registered centralized recycling drop-off location for plastic (#1-7), glass, cardboard, paper and aluminum.

### **DESCRIPTION**

The Division provides once a week residential curbside solid waste collection and disposal and up to seven (7) days a week commercial business solid waste collection and disposal. Staff personnel operate a Materials Recovery and Transfer facility to provide state of the art solid waste collection and disposal. All personnel within the Division currently hold commercial driver's licenses and are cross trained on the operation of equipment and routes to maximize efficiency within the daily workload.

The Village currently transports solid waste to the Valencia County Regional Landfill located west of Los Lunas, south of NM 6. The Village remains a member of the Central Solid Waste Authority which consists of the municipalities within Valencia and Socorro counties and recognizes that a local landfill should be a high priority due to the high cost of transport and disposal fees.

The Division is committed to providing quality solid waste collection and disposal in conformance with the New Mexico Environmental Department and EPA standards as well as expanding Village wide recycling efforts currently established. The focus of the recycling initiative is to ensure the Village 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, to name a few. The economic benefits include reduced disposal costs (i.e. landfill tipping fees) by diverting the recyclable material from the solid waste stream entering the landfill and generating revenue from the recycled material. This savings and revenue generated are returned to the Division and utilized toward operational costs. Moving forward the Solid Waste Division remains dedicated to keeping Los Lunas clean and beautiful.

### **GOALS AND OBJECTIVES**

- Comply with all Federal EPA regulations and New Mexico Environmental Department regulations.
- The Department operates a Materials Recovery and Transfer facility to provide state-of-the-art trash collection and disposal

for Village residents to the Authority.

- The Department currently operates a state registered Drop-off Recycling Center to help accomplish the 25% or greater reduction of recyclables going to the landfill.
- To continue to provide a quality trash collection and disposal service for the residents of Los Lunas by automating the Department capabilities to increase diversion of recyclables.

Table 32 presents the Fiscal Year 2015-16 operating budget for the Solid Waste Division.

# Table 32: PUBLIC WORKS DEPARTMENT: SOLID WASTE DIVISION

## Enterprise Fund 43 – Division 423

43 SOLID WASTE FUND - SOLID WASTE PERSONNEL SERVICES					
423					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5384	Mechanic	\$ 37,876	\$ 38,130	\$ 40,767	6.9%
5468	Solid Waste Laborer	\$ 22,091	\$ 22,286	\$ 22,285	0.0%
5469	Assistant Solid Waste Supervisor	\$ 35,808	\$ 36,292	\$ 36,481	0.5%
5470	Transfer Station Truck Driver	\$ 34,107	\$ 34,247	\$ 36,198	5.7%
5471	Solid Waste Supervisor	\$ 47,223	\$ 53,148	\$ 53,148	0.0%
5472	Solid Waste Residential Driver	\$ 35,886	\$ 36,201	\$ 36,198	0.0%
5473	Solid Waste Laborer	\$ 28,141	\$ 21,957	\$ 22,285	1.5%
5474	Recycle Operator	\$ 35,535	\$ 35,636	\$ 35,634	0.0%
5475	Solid Waste Residential Driver	\$ 30,826	\$ 31,040	\$ 36,198	16.6%
5477	Solid Waste Laborer	\$ 21,285	\$ 22,294	\$ 22,844	2.5%
5481	Solid Waste Residential Driver	\$ 32,140	\$ 32,323	\$ 32,321	0.0%
5482	Solid Waste Residential Driver	\$ 15,305	\$ 28,438	\$ 31,845	12.0%
5483	Commercial Route Driver	\$ 33,646	\$ 33,925	\$ 36,198	6.7%
5484	Commercial Route Driver	\$ 28,664	\$ 29,098	\$ 36,198	24.4%
5485	Transfer Station Operator	\$ 31,706	\$ 32,072	\$ 33,443	4.3%
5490	Recycle Center Laborer	\$ 5,535	\$ 6,208	\$ 6,208	0.0%
5499	OVERTIME	\$ 18,104	\$ 17,500	\$ 17,500	0.0%
		\$ 493,878	\$ 510,795	\$ 535,751	4.9%
5440	FICA EXPENSE	\$ 36,314	\$39,076	\$ 40,985	4.9%
5441	PERA EXPENSE	\$ 87,434	\$95,761	\$ 100,605	5.1%
5442	MEDICAL INS. EXPENSE	\$ 152,258	\$139,550	\$ 154,856	11.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 2,624	\$4,086	\$ 5,572	36.4%
5444	WORKERS' COMP. INS. EXPENSE	\$ 33,896	\$65,104	\$ 68,285	4.9%
		\$ 312,526	\$343,577	\$ 370,303	7.8%
	<b>TOTAL SOLID WASTE PERSONNEL SERVICES</b>	<b>\$ 806,404</b>	<b>\$ 854,372</b>	<b>\$ 906,054</b>	<b>6.0%</b>
<b>43 SOLID WASTE FUND - SOLID WASTE OPERATING SERVICES</b>					
<b>423</b>					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5500	GROSS RECTS TAX DUE STATE	\$ 106,862	\$ 107,000	\$ 107,000	0.0%
5510	OFFICE SUPPLIES	\$ 18,387	\$ 22,000	\$ 22,000	0.0%
5511	DATA PROCESSING	\$ 6,534	\$ 4,231	\$ 16,652	293.5%
5513	GAS & OIL FOR VEHICLES	\$ 117,558	\$ 110,000	\$ 110,000	0.0%
5514	TRAINING & SEMINARS	\$ 2,600	\$ 3,000	\$ 10,500	250.0%
5515	PRINTING & COPYING	\$ 5,531	\$ 5,000	\$ 5,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 121	\$ 900	\$ 900	0.0%
5518	POSTAGE	\$ 10,152	\$ 10,000	\$ 10,000	0.0%
5521	TELEPHONE EXPENSES	\$ 6,476	\$ 6,900	\$ 6,900	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 530	\$ 1,000	\$ 2,000	100.0%
5523	INSURANCE & BONDS	\$ 71,650	\$ 71,500	\$ 71,500	0.0%
5527	FLEET MAINTENANCE	\$ 140,220	\$ 180,000	\$ 200,000	11.1%

**Table 32: PUBLIC WORKS DEPARTMENT: SOLID WASTE DIVISION (Continued)**  
**Enterprise Fund 43 – Division 423**

43 SOLID WASTE FUND - SOLID WASTE OPERATING SERVICES					
423					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5530	UNIFORM ALLOWANCE	\$ 2,868	\$ 3,900	\$ 4,800	23.1%
5531	TRAVEL EXPENSES	\$ -	\$ 1,125	\$ 1,125	0.0%
5534	TOOLS & EQUIPMENT REPAIRS	\$ 8,094	\$ 5,500	\$ 7,000	27.3%
5536	SAFTY EQUIPMENT	\$ 6,705	\$ 6,000	\$ 6,000	0.0%
5537	CHEMICALS	\$ 2,127	\$ 7,200	\$ 8,000	11.1%
5542	BIN EXPENSES	\$ 51,465	\$ 45,000	\$ 45,000	0.0%
5547	LEASE PURCHASE	\$ -	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES	\$ 69,678	\$ 69,678	\$ 69,678	0.0%
5552	REFUNDS	\$ -	\$ 741	\$ 741	0.0%
5563	LANDFILL/TRANSFER ST. SITE EXP.	\$ 17,735	\$ 23,000	\$ 23,000	0.0%
5588	ENVIRONMENTAL EGRT - CSWA	\$ 228,099	\$ 230,495	\$ 230,495	0.0%
5589	TIPPING FEES	\$ 347,760	\$ 321,000	\$ 321,000	0.0%
<b>TOTAL SOLID WASTE OPERATING SERVICES</b>		<b>\$ 1,221,152</b>	<b>\$ 1,235,170</b>	<b>\$ 1,279,291</b>	<b>3.6%</b>
43 SOLID WASTE FUND - SOLID WASTE CAPITAL OUTLAY					
423					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
	SUB ACCOUNT NAME	2013/2014	2014/2015	2015/2016	
5602	CAPITAL OUTLAY/MUNICIPAL SOFTWARE	\$ 7,670	\$ -	\$ -	0.0%
5604	CAPITAL OUTLAY/RESIDENTIAL TRUCK	\$ -	\$ -	\$ 264,000	100.0%
5614	CAPITAL OUTLAY/SECURITY CAMERA (4)	\$ 9,835	\$ -	\$ -	0.0%
5655	CAPITAL OUTLAY/COMMERCIAL BALER	\$ -	\$ 345,000	\$ 240,441	-30.3%
5658	CAPITAL OUTLAY/EXTERIOR STORAGE FACILITY	\$ 1,582	\$ -	\$ -	0.0%
<b>TOTAL SOLID WASTE CAPITAL OUTLAY</b>		<b>\$ 19,086</b>	<b>\$ 345,000</b>	<b>\$ 504,441</b>	<b>46.2%</b>
TOTAL EXPENSES		\$ 2,046,642	\$ 2,434,542	\$ 2,689,786	10.5%
<b>TOTAL SOLID WASTE FUND EXPENDITURES</b>		<b>\$ 2,046,642</b>	<b>\$ 2,434,542</b>	<b>\$ 2,689,786</b>	<b>10.5%</b>

# DEBT SERVICE FUNDS

## SUMMARY

The Village of Los Lunas issued a Series 2014 Gross Receipts Tax Revenue Bond in July 2014, with a par value of \$3,475,000. The bonds were issued to provide funds to defray the cost to refund, pay and discharge the Village's Gross Receipts Tax Refunding Revenue Bonds, Series 2003A, and to cover all costs incidental to the foregoing and incidental to the issuance of the bonds.

The purpose of these issues was to defray the cost to (1) refund the Village's Gross Receipts Tax Refunding Revenue Bonds, Series 1993, and the Village's Infrastructure Fund Gross Receipts Tax Revenue Bonds, Series 1995; (2) acquire, extend, enlarge, better, repair, otherwise improve or maintain sanitary sewers, sewage treatment plants, or water utilities, including, but not necessarily limited to, the acquisition of rights-of-way and water and water rights, or any combination of the foregoing; (3) construct, purchase, furnish, equip, rehabilitate, make additions to, or make improvements to, public buildings; (4) purchase, acquire, rehabilitate fire-fighting equipment, or any combination of the foregoing; (5) acquire, construct, purchase, equip, furnish, make additions to, renovate, rehabilitate, beautify, or otherwise improve public parking, or recreational facilities; and (6) cover all costs incidental to the foregoing, and incidental to the issuance of the Bonds.

**Table 33: GROSS RECT. TAX REFUND. REV. BOND, SERIES 2014**

32 G.R.T. REVENUE BOND SERIES 2014 FUND					
	ACCOUNT NAME	ACTUAL 2013/2014	BUDGET 2014/2015	PROPOSED 2015/2016	%CHANGE
4060	INTEREST REVENUES	\$ 8	\$ 32	\$ 32	0.0%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ 8</b>	<b>\$ 32</b>	<b>\$ 32</b>	<b>0.0%</b>
3000	TRANSFER FROM GENERAL FUND/INFRASTRUCTURE FUND	\$ 850,233	\$ 640,860	\$ 793,400	23.8%
<b>392</b>	<b>TOTAL TRANSFERS</b>	<b>\$ 850,233</b>	<b>\$ 640,860</b>	<b>\$ 793,400</b>	<b>23.8%</b>
	<b>TOTAL G.R.T. REVENUE BOND SERIES 2014 FUND REVENUES</b>	<b>\$ 850,241</b>	<b>\$ 640,891</b>	<b>\$ 793,432</b>	<b>23.8%</b>
32 G.R.T. REVENUE BOND 2014 FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2013/2014	BUDGET 2014/2015	PROPOSED 2015/2016	%CHANGE
5010	BONDS DUE THIS FISCAL YEAR	\$ 675,000	\$ 582,552	\$ 720,000	23.6%
5020	BOND COUPONS/INTEREST DUE	\$ 175,225	\$ 58,308	\$ 73,400	25.9%
5030	REFUNDING BONDS PAY OFF 2003A GRT	\$ -	\$ 212,574	\$ -	-100.0%
<b>400</b>	<b>TOTAL DEBT SERVICE</b>	<b>\$ 850,225</b>	<b>\$ 853,433</b>	<b>\$ 793,400</b>	<b>-7.0%</b>
	<b>TOTAL G.R.T. REVENUE BOND 2014 FUND EXPENDITURES</b>	<b>\$ 850,225</b>	<b>\$ 853,433</b>	<b>\$ 793,400</b>	<b>-7.0%</b>

# COURT TRUST FUND

## Trust and Agency Fund 28

### MISSION

To collect the DWI lab fees, DWI prevention fees and Court Automation fees in accordance with State Law.

### DESCRIPTION

State law requires the municipal judge to impose the above mentioned fees in conjunction with a court fine on traffic tickets. These fees must then be remitted to the State Administrative Office of the Courts on a monthly basis.

Table 34 presents the Fiscal Year 2015-16 operating budget for the Court Trust Fund.

**Table 34: COURT TRUST FUND 28**

28 COURT TRUST FUND					
	ACCOUNT NAME	ACTUAL 2013/2014	BUDGET 2014/2015	PROPOSED 2015/2016	%CHANGE
4151	LAB FEES COLLECTED	\$ 1,553	\$ 1,200	\$ 1,200	0.0%
4152	SUBSTANCE ABUSE FEE	\$ 75	\$ 90	\$ 90	0.0%
4153	PREVENTION FEES	\$ 1,540	\$ 700	\$ 700	0.0%
<b>301</b>	<b>TOTAL DWI LAB/PREVENTION FEES</b>	<b>\$ 3,168</b>	<b>\$ 1,990</b>	<b>\$ 1,990</b>	<b>0.0%</b>
4154	JUDICIAL EDUCATION FEES	\$ 6,908	\$ 4,800	\$ 4,800	0.0%
4155	COURT AUTOMATION FEES	\$ 14,028	\$ 14,000	\$ 14,000	0.0%
<b>302</b>	<b>TOTAL EDUCATION/AUTOMATION FEES</b>	<b>\$ 20,936</b>	<b>\$ 18,800</b>	<b>\$ 18,800</b>	<b>0.0%</b>
	<b>TOTAL COURT TRUST FUND REVENUES</b>	<b>\$ 24,104</b>	<b>\$ 20,790</b>	<b>\$ 20,790</b>	<b>0.0%</b>
28 COURT TRUST FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2013/2014	BUDGET 2014/2015	PROPOSED 2015/2016	%CHANGE
5544	SUBSTANCE ABUSE EXPENSES	\$ -	\$ 590	\$ 590	0.0%
5580	LAB/PREVENTION FEE DUE STATE	\$ 2,662	\$ 2,200	\$ 2,200	0.0%
5581	EDUCATIONAL/AUTOMATION FEE	\$ 22,884	\$ 18,000	\$ 18,000	0.0%
<b>402</b>	<b>TOTAL COURT TRUST FUND EXPENDITURES</b>	<b>\$ 25,546</b>	<b>\$ 20,790</b>	<b>\$ 20,790</b>	<b>0.0%</b>

# COMMUNITY SERVICES DEPARTMENT: LDWI GRANT FUND

## Trust and Agency Fund 29

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### SUMMARY

The Village of Los Lunas administers the DWI Program for all of Valencia County. Funding for the program comes from two grant sources: (1) “Local Driving While Intoxicated” (LDWI), and (2) “Community Driving While Intoxicated” (CDWI). The LDWI grant is accounted for as a Trust and Agency Fund, and provides the main source of funding for the DWI Program (see below). The CDWI grant is accounted for in the General Fund, and provides additional funding for expenditures associated with the DWI program (see GENERAL FUND/COMMUNITY SERVICES DEPARTMENT: CDWI GRANT). Both of these grants, and the DWI Program itself, are administered through the Village’s Community Services Department.

### MISSION

To reduce the occurrence of drinking and driving including underage drinking in Valencia County through prevention/education, enforcement, adjudications, sanctions and treatment.

### DESCRIPTION

The Village of Los Lunas/Valencia County DWI Program is grant funded through the Local DWI and Community DWI State funded grants. The following is a list of the funded components and a brief overview of the services provided by each:

- **Alternative Sentencing:** The DWI program has an MOU with Rocky Mountain Offender Management Systems (RMOMS) to provide and monitor electronic alcohol monitoring devices by way of the SCRAM bracelet and/or the SoberLink hand-held device. The SCRAM bracelet is a passive device. Results of alcohol consumption are available only after the offender downloads the bracelet utilizing a ‘direct connect’ cord; however, it is the only alcohol monitoring bracelet that is able to provide evidence that is admissible into court for non-compliance and positive alcohol readings. The SoberLink is a hand-held device which the offender uses to provide a breath sample at scheduled intervals or as prompted by their compliance officer. To ensure it is the offender providing the breath sample, their picture is taken at the same time. This provides for real time results along with the offender’s GPS location at the time they are submitting their test. Court ordered alcohol monitoring devices are an alternative to incarceration for those convicted of alcohol-related crimes.
- **Compliance Program:** Implemented in July 2012, the Misdemeanor Compliance Monitoring Program offers supervised probation services for convicted DWI and, on a

case by case basis, alcohol involved Domestic Violence offenders. Compliance Officers ensure that offenders comply fully with all court-ordered mandates and report any violations to the referring Judge for probation revocation and/or further disposition.

- **Coordination, Planning, and Evaluation:** Coordinates all the programs listed, works with DWI Planning Council's guidance for program planning, and is responsible for oversight and evaluation of all components. With the passage of HB 216, additional funding has been allocated to DWI programs through fiscal year 2019. This funding will be utilized specifically for professional evaluation which should provide DWI Programs a number of years of invaluable evaluation data measuring local impacts resulting from the services provided through the DWI programs.
- **Enforcement:** Grant funding is used to fund local law enforcement agencies to perform additional operations to include: Checkpoints, Underage Drinking Taskforce Operations, Compliance Checks, and Saturation Patrols. Additionally, grant funding provides valuable equipment and training used in the detection, documentation, and prosecution of DWI, Underage Drinking, Sales to Minors, Social Host and/or providing alcohol to Minors. Currently all of the following law enforcement entities participate in the DWI Enforcement Program: Belen Police Department, Bosque Farms Police Department, Isleta Tribal Police Department, Los Lunas Police Department, Los Lunas School Resource Officers, New Mexico State Police, and Valencia County Sheriff's Department.
- **Prevention:** Evidence-based substance abuse prevention programs and activities available throughout Valencia County for K-12<sup>th</sup> grades and other community agencies upon request. Prevention-focused Community collaboration and coordination to address the risk and protective factors within Valencia County with the goals of increasing resiliency, health, and safety for our youth and entire community.
- **Screening:** Each person in Valencia County who is arrested for DWI is court ordered to go through an alcohol screening to determine the severity of the clients treatment needs surrounding alcohol and other drugs.
- **Treatment:** The DWI Program also offers an in-house, outpatient treatment program which fills a community gap of an disproportionate number of persons seeking treatment services and a limited number of substance abuse treatment providers. The Treatment program includes: client assessments, treatment plans, individual and group therapy, and auricular therapy. Auricular detoxification services provided is backed by both research and patrons utilizing this service and is deemed to be effective in treatment of anxiety and cravings.

## GOALS AND OBJECTIVES

- Reduce the occurrence and negative consequences of DWI and Underage Drinking.
- Reduce recidivism rates of DWI.
- Work closely with law enforcement, local judicial entities, District Attorney's office, drug court, and local treatment providers to increase positive prosecution rates for alcohol related offences to include DWI while collaborating with agencies providing offender services to ensure the best possible outcomes to include compliance with court-ordered sanctions and reduced recidivism rates.
- Offer 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 abuse, underage drinking, binge drinking, and DWI.
- Create and maintain community involvement through the DWI Planning Council and through participation within other community boards/coalitions to work collaboratively towards the health, safety, and wellness of the community as a whole.
- Improve existing programs through professional process and outcome evaluation.

Tables 35 and 36 present the Fiscal Year 2015-16 operating budget for the LDWI Grant Fund.

### Table 35: COMMUNITY SERVICES DEPARTMENT: LDWI GRANT FUND 29 REVENUES

29 LDWI GRANT FUND					
	ACCOUNT NAME	ACTUAL 2013/2014	BUDGET 2014/2015	PROPOSED 2015/2016	%CHANGE
385-4010	PROGRAM FEES	\$ 63,266	\$ 92,139	\$ 97,554	5.9%
<b>385</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 63,266</b>	<b>\$ 92,139</b>	<b>\$ 97,554</b>	<b>5.9%</b>
391-4009	DWI GRANT 13-D-J-G-33	\$ 330,814	\$ 342,325	\$ 368,965	7.8%
391-4009	DWI GRANT 13-G-J-G-33	\$ 85,318	\$ 48,665	\$ 79,864	64.1%
<b>391</b>	<b>TOTAL GRANT FUNDS</b>	<b>\$ 416,132</b>	<b>\$ 390,990</b>	<b>\$ 448,829</b>	<b>14.8%</b>
	<b>TOTAL LDWI GRANT FUND REVENUES</b>	<b>\$ 479,398</b>	<b>\$ 483,129</b>	<b>\$ 546,383</b>	<b>13.1%</b>

## Table 36: COMMUNITY SERVICES DEPARTMENT: LDWI GRANT FUND 29 EXPENDITURES

29 LDWI GRANT FUND - PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5393	DWI Compliance Officer	\$ 27,117	\$ 31,900	\$ 31,898	0.0%
5394	LSAA Treatment Provider	\$ 26,886	\$ 27,457	\$ 27,457	0.0%
5395	LDAC Treatment Provider	\$ 32,610	\$ 32,301	\$ 32,301	0.0%
5396	LDAC Treatment Provider	\$ -	\$ -	\$ -	0.0%
5397	DWI Program Coordinator	\$ 46,569	\$ 47,269	\$ 47,265	0.0%
5398	DWI Compliance Coordinator	\$ 40,227	\$ 40,831	\$ 40,830	0.0%
5399	DWI Compliance Officer	\$ 31,197	\$ 29,557	\$ 31,636	7.0%
		<b>\$ 204,605</b>	<b>\$ 209,315</b>	<b>\$ 211,387</b>	<b>1.0%</b>
5440	FICA EXPENSE	\$ 15,096	\$ 15,909	\$ 16,068	1.0%
5441	PERA EXPENSE	\$ 33,147	\$ 40,370	\$ 40,773	1.0%
5442	MEDICAL INS. EXPENSE	\$ 25,436	\$ 31,884	\$ 35,227	10.5%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,036	\$ 1,664	\$ 2,184	31.3%
5444	WORKERS' COMP. INS. EXPENSE	\$ 1,026	\$ 1,328	\$ 1,341	1.0%
		<b>\$ 75,741</b>	<b>\$ 91,155</b>	<b>\$ 95,593</b>	<b>4.9%</b>
<b>TOTAL LDWI GRANT FUND PERSONNEL SERVICES</b>		<b>\$ 280,346</b>	<b>\$ 300,470</b>	<b>\$ 306,980</b>	<b>2.2%</b>
29 LDWI GRANT FUND - OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5505	OPERATING	\$ 46,089	\$ 27,491	\$ 47,959	74.5%
5506	SUPPLIES & MATERIALS	\$ 7,324	\$ 11,460	\$ 6,204	-45.9%
5509	PROGRAM EXPENSES	\$ 3,527	\$ 89,802	\$ 97,554	8.6%
5510	OFFICE SUPPLIES	\$ 3,292	\$ 500	\$ 776	55.2%
5511	DATA PROCESSING	\$ 5,006	\$ 8,951	\$ 2,500	-72.1%
5531	TRAVEL	\$ 6,538	\$ 5,000	\$ 3,904	-21.9%
5564	CONTRACTUAL SERVICES	\$ 101,860	\$ 31,611	\$ 77,732	145.9%
5596	GRANT CONTRACTUAL SERVICES	\$ 3,924	\$ -	\$ -	0.0%
5597	GRANT OPERATING	\$ 3,070	\$ 7,748	\$ 6,815	-12.0%
		<b>\$ 180,631</b>	<b>\$ 182,563</b>	<b>\$ 243,444</b>	<b>33.3%</b>
<b>TOTAL LDWI GRANT FUND OPERATING EXPENSES</b>		<b>\$ 180,631</b>	<b>\$ 182,563</b>	<b>\$ 243,444</b>	<b>33.3%</b>
29 LDWI GRANT FUND - CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL LDWI GRANT FUND CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
TOTAL EXPENSES		\$ 460,978	\$ 483,033	\$ 550,424	14.0%
<b>TOTAL LDWI GRANT FUND EXPENDITURES</b>		<b>\$ 460,978</b>	<b>\$ 483,033</b>	<b>\$ 550,424</b>	<b>14.0%</b>

# **CENTRAL SOLID WASTE AUTHORITY FUND**

## **Trust and Agency Fund 44**

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### **MISSION**

To administer the funds for the Central Solid Waste Authority (CSWA) in accordance with the Joint Powers Agreement signed by Authority members.

### **DESCRIPTION**

The Central Solid Waste Authority consists of the Village of Los Lunas and the City of Belen. The CSWA has received both grant funding and loan funding to assist CSWA members with their individual solid waste operations. The Village of Los Lunas, through joint powers agreement, is the fiscal agent for the Authority. As fiscal agent, the Village is to insure that the available funds are spent according to state law and regulations. The Village is also responsible to collect the environmental gross receipts tax from participating members to retire the existing debt.

### **GOALS AND OBJECTIVES**

- To insure that the available funding is spent according to New Mexico Statutes and State regulations.
- To monitor and apply for available grant funds offered by the State for solid waste purposes.

Table 37 presents the Fiscal Year 2015-16 operating budget for the Central Solid Waste Authority Fund.

# Table 37: CENTRAL SOLID WASTE AUTHORITY FUND 44

44 CENTRAL SOLID WASTE AUTHORITY FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
<b>BELEN</b>					
4009	NMED GRANT	\$ -	\$ -	\$ -	0.0%
4041	GROSS RECEIPTS TAX	\$ 93,455	\$ 93,633	\$ 93,633	0.0%
4060	INTEREST INCOME	\$ -	\$ 100	\$ -	-100.0%
<b>324</b>	<b>TOTAL BELEN REVENUE</b>	<b>\$ 93,455</b>	<b>\$ 93,733</b>	<b>\$ 93,633</b>	<b>-0.1%</b>
<b>LOS LUNAS</b>					
4009	NMED GRANT	\$ -	\$ -	\$ -	0.0%
4041	GROSS RECEIPTS TAX	\$ 228,099	\$ 238,851	\$ 238,851	0.0%
4060	INTEREST INCOME	\$ -	\$ 300	\$ -	-100.0%
<b>325</b>	<b>TOTAL LOS LUNAS REVENUE</b>	<b>\$ 228,099</b>	<b>\$ 239,151</b>	<b>\$ 238,851</b>	<b>-0.1%</b>
<b>TOTAL CENTRAL SOLID WASTE AUTHORITY FUND REVENUES</b>		<b>\$ 321,554</b>	<b>\$ 332,884</b>	<b>\$ 332,484</b>	<b>-0.1%</b>
<b>44 CENTRAL SOLID WASTE AUTHORITY FUND EXP. BUDGET</b>					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
<b>BELEN</b>					
5517	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	0.0%
5551	ADMINISTRATIVE CHARGES	\$ 553	\$ 553	\$ 553	0.0%
5611	SOLID WASTE EQUIPMENT/CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
5648	LANDFILL CLOSURE	\$ -	\$ -	\$ -	0.0%
5649	PROPERTY ACQUISITION	\$ -	\$ -	\$ -	0.0%
6030	DEBT SERVICE	\$ 55,312	\$ 55,312	\$ 55,312	0.0%
<b>424</b>	<b>TOTAL BELEN EXPENSES</b>	<b>\$ 55,865</b>	<b>\$ 55,865</b>	<b>\$ 55,865</b>	<b>0.0%</b>
<b>LOS LUNAS</b>					
5517	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	0.0%
5551	ADMINISTRATIVE CHARGES	\$ 3,707	\$ 3,707	\$ 3,707	0.0%
5611	SOLID WASTE EQUIPMENT/CAPITAL OUTLAY	\$ -	\$ 130,000	\$ 140,000	7.7%
5648	LANDFILL CLOSURE	\$ -	\$ -	\$ -	0.0%
6030	DEBT SERVICE	\$ 70,749	\$ 70,749	\$ 70,749	0.0%
<b>425</b>	<b>TOTAL LOS LUNAS EXPENSES</b>	<b>\$ 74,456</b>	<b>\$ 204,456</b>	<b>\$ 214,456</b>	<b>4.9%</b>
<b>TOTAL CENTRAL SOLID WASTE AUTHORITY FUND EXPENDITURES</b>		<b>\$ 130,321</b>	<b>\$ 260,322</b>	<b>\$ 270,322</b>	<b>3.8%</b>

# **REGIONAL DISPATCH FUND**

## **Trust and Agency Fund 45**

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### **MISSION**

To administer the funds for the Regional Dispatch Center in accordance with the Joint Powers Agreement signed by four local governmental entities.

### **DESCRIPTION**

Beginning January 2007, the three dispatch centers operating within Valencia County were consolidated into one Regional Dispatch Center, known as the Valencia Regional Emergency Communications Center, or VRECC. The Regional Dispatch operations are funded via a Joint Powers Agreement between the Village of Bosque Farms, the City of Belen, Valencia County and the Village of Los Lunas. The proportion of funding from each governmental entity is based on the number of calls generated from within each entity. The Village of Los Lunas, through the Joint Powers Agreement, is the fiscal agent for the Regional Dispatch Center. As fiscal agent, the Village must insure that the available funds are spent according to New Mexico statutes and regulations.

### **GOALS AND OBJECTIVES**

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

Tables 38 and 39 presents the Fiscal Year 2015-16 operating budget for the Regional Dispatch Fund.

## Table 38: REGIONAL DISPATCH FUND 45 REVENUES

45 REGIONAL DISPATCH FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
370-4014	PRINTING & COPYING REVENUE	\$ 722	\$ 500	\$ 500	0.0%
370-5050	BOSQUE FARMS	\$ 37,211	\$ 25,343	\$ 25,077	-1.0%
370-5050	BOSQUE FARMS Loan Payment	\$ 29,075	\$ 29,000	\$ 35,133	21.1%
373-5050	VALENCIA COUNTY	\$ 196,677	\$ 163,844	\$ 167,179	2.0%
373-5050	VALENCIA COUNTY Loan Payment	\$ 29,075	\$ 29,000	\$ 35,133	21.1%
376-5050	CITY OF BELEN	\$ 113,002	\$ 90,517	\$ 96,128	6.2%
376-5050	CITY OF BELEN Loan Payment	\$ 29,075	\$ 29,000	\$ 35,133	21.1%
377-5050	LOS LUNAS	\$ 160,251	\$ 122,196	\$ 129,564	6.0%
377-5050	LOS LUNAS Loan Payment	\$ 29,075	\$ 29,000	\$ 35,133	21.1%
372-5050	PERALTA	\$ 28,897	\$ 24,551	\$ 36,363	48.1%
374-5050	AMR	\$ 30,000	\$ 39,412	\$ 50,692	28.6%
375-5050	RIO COMMUNITIES	\$ -	\$ -	\$ 31,742	100.0%
378-5050	LIVING CROSS	\$ -	\$ -	\$ -	0.0%
<b>TOTAL AGENCY CONTRIBUTIONS</b>		<b>\$ 683,060</b>	<b>\$ 582,363</b>	<b>\$ 677,777</b>	<b>16.4%</b>
385-4003	E911 MAINT REVENUE	\$ -	\$ 389,200	\$ 1,346,225	245.9%
385-4009	FEDERAL STIMULUS GRANT	\$ -	\$ -	\$ -	0.0%
356-4008	NMFA LOAN REVENUE	\$ -	\$ -	\$ 200,000	100.0%
340-4102	GRT REVENUE	\$ 1,022,914	\$ 936,000	\$ 936,000	0.0%
<b>TOTAL REGIONAL DISPATCH FUND REVENUES</b>		<b>\$ 1,705,974</b>	<b>\$ 1,907,563</b>	<b>\$ 3,160,002</b>	<b>65.7%</b>

## Table 39: REGIONAL DISPATCH FUND 45

45 REGIONAL DISPATCH - PERSONNEL SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
4700	VRECC Director	\$ 62,811	\$ 65,952	\$ 65,948	0.0%
4701	Police Dispatcher, Non-Certified	\$ 23,747	\$ 25,418	\$ 24,690	-2.9%
4703	VRECC Training Instructor/911 Shift Supervisor	\$ 27,869	\$ 30,327	\$ 34,305	13.1%
4704	Police Dispatcher, Non-Certified	\$ 23,789	\$ 25,418	\$ 26,008	2.3%
4705	Police Dispatcher, Non-Certified	\$ 17,249	\$ 25,418	\$ 24,690	-2.9%
4706	Certified Police Dispatcher	\$ 26,059	\$ 26,689	\$ 26,688	0.0%
4707	Police Dispatcher, Non-Certified	\$ 21,843	\$ 25,418	\$ 25,417	0.0%
4708	Certified Police Dispatcher	\$ 24,822	\$ 26,689	\$ 26,688	0.0%
4709	Call-Taker - Part Time	\$ 4,550	\$ 10,712	\$ 12,070	12.7%
4709	Call-Taker - Part Time	\$ 4,550	\$ 10,712	\$ 11,840	10.5%
4710	Certified Police Dispatcher	\$ 27,956	\$ 26,689	\$ 27,728	3.9%
4711	Police Dispatcher Supervisor	\$ 34,996	\$ 36,175	\$ 36,173	0.0%
4713	Floor Operations Manager	\$ 37,294	\$ 39,266	\$ 39,264	0.0%
4714	Police Dispatcher, Non-Certified	\$ 12,515	\$ 24,208	\$ 24,690	2.0%
4715	VRECC Administrative Services Director	\$ 33,100	\$ 34,308	\$ 34,305	0.0%
4716	GIS Technician/MSAG Coordinator	\$ 36,547	\$ 38,331	\$ 38,332	0.0%
4717	Non-Certified Police Dispatcher	\$ 25,611	\$ 26,689	\$ 28,506	6.8%
4718	Call-Taker - Part Time	\$ 1,387	\$ 10,712	\$ 12,070	12.7%
4718	Call-Taker - Part Time	\$ 1,387	\$ 10,712	\$ 12,070	12.7%
4720	911 Shift Supervisor	\$ 30,264	\$ 34,308	\$ 34,308	0.0%
4721	Police Dispatcher, Non-Certified	\$ 16,510	\$ 24,208	\$ 26,008	7.4%
4723	Certified Police Dispatcher	\$ 16,976	\$ 24,208	\$ 32,061	32.4%
4724	Police Dispatcher, Non-Certified	\$ 24,090	\$ 25,418	\$ 26,008	2.3%
5499	OVERTIME	\$ 98,426	\$ 85,000	\$ 85,000	0.0%
		\$ 634,349	\$ 712,985	\$ 734,866	3.1%
5440	FICA EXPENSE	\$ 47,443	\$ 54,543	\$ 56,217	3.1%
5441	PERA EXPENSE	\$ 95,645	\$ 138,408	\$ 142,656	3.1%
5442	MEDICAL INS. EXPENSE	\$ 153,586	\$ 149,110	\$ 188,351	26.3%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 3,271	\$ 5,704	\$ 7,643	34.0%
5444	WORKERS' COMP. INS. EXPENSE	\$ 2,989	\$ 4,552	\$ 4,691	3.1%
		\$ 302,934	\$ 352,318	\$ 399,558	13.4%
	<b>TOTAL REGIONAL DISPATCH PERSONNEL SERVICES</b>	<b>\$ 937,283</b>	<b>\$ 1,065,303</b>	<b>\$ 1,134,424</b>	<b>6.5%</b>

## Table 39: REGIONAL DISPATCH FUND 45 (Continued)

45 REGIONAL DISPATCH - OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5510	OFFICE SUPPLIES	\$ 30,634	\$ 13,500	\$ 13,500	0.0%
5511	DATA PROCESSING	\$ 59,226	\$ 33,000	\$ 33,000	0.0%
5514	TRAINING & SEMINARS	\$ 9,942	\$ 17,000	\$ 17,000	0.0%
5515	PRINTING & COPYING	\$ -	\$ 500	\$ 500	0.0%
5517	PROFESSIONAL SERVICES	\$ 20,090	\$ 25,500	\$ 25,500	0.0%
5518	POSTAGE	\$ 619	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 3,365	\$ 11,500	\$ 11,500	0.0%
5520	ATTORNEY FEES	\$ 7,873	\$ 8,000	\$ 8,000	0.0%
5521	TELEPHONE EXPENSE	\$ 13,222	\$ 10,600	\$ 10,600	0.0%
5522	SUBSCRIPTION AND DUES	\$ 617	\$ 1,000	\$ 1,000	0.0%
5523	INSURANCE & BONDS	\$ 23,058	\$ 23,420	\$ 23,420	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ -	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS MAINTENANCE	\$ 2,566	\$ 3,800	\$ 3,800	0.0%
5528	JANITORIAL SUPPLIES/SERVICE	\$ 3,970	\$ 5,000	\$ 5,000	0.0%
5531	TRAVEL EXPENSE	\$ 12,631	\$ 8,000	\$ 8,000	0.0%
5532	AUDIT EXPENSE	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 609	\$ 3,500	\$ 3,500	0.0%
5547	LEASE PAYMENTS	\$ -	\$ 3,000	\$ 3,000	0.0%
5551	BOOKKEEPING CHARGES	\$ 54,574	\$ 48,239	\$ 50,000	3.7%
5569	RADIO SERVICE	\$ 176,197	\$ 118,000	\$ 118,000	0.0%
5582	DEBT SERVICE PAYMENT	\$ 113,993	\$ 116,000	\$ 140,532	21.1%
5573	E911 MAIN/TELEPHONE SERVICE	\$ -	\$ 389,200	\$ 1,346,225	245.9%
<b>TOTAL REGIONAL DISPATCH OPERATING SERVICES</b>		<b>\$ 534,685</b>	<b>\$ 842,259</b>	<b>\$ 1,825,577</b>	<b>116.7%</b>
45 REGIONAL DISPATCH - CAPITAL OUTLAY					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2013/2014	2014/2015	2015/2016	
5683	CAPITAL OUTLAY/ BUILDING CONSTRUCTION	\$ -	\$ -	\$ 200,000	100.0%
<b>TOTAL REGIONAL DISPATCH CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>100.0%</b>
TOTAL EXPENSES		\$ 1,471,969	\$ 1,907,562	\$ 3,160,001	65.7%
<b>TOTAL REGIONAL DISPATCH FUND EXPENDITURES</b>		<b>\$ 1,471,969</b>	<b>\$ 1,907,562</b>	<b>\$ 3,160,001</b>	<b>65.7%</b>

# EMPLOYEE BENEFIT FUND

## Trust and Agency Fund 60

### SUMMARY

The Village of Los Lunas maintains an Employee Benefit fund to support the establishment of a Retiree Medical Insurance Plan. The Village provides retiree medical program coverage to current and future retirees of the Village who qualify for retirement under the PERA guidelines. Under its current plan, the Village of Los Lunas will pay 50% of the health insurance premium, and the retiree will pay 50% of the premium for the retiree and dependents not yet eligible for Medicare. Beginning in Fiscal Year 2009, all employees were required to begin paying into the fund at a rate of .65% of their gross salary. This percentage was designed to mirror the employee rates paid under the New Mexico Retiree Health Care Authority medical plan. In addition to the employee contribution, each of the Village's funds contributes 3% of gross salaries to the Employee Benefit fund.

Table 40 presents the Fiscal Year 2015-16 operating budget for the Employee Benefit Fund.

### Table 40: Employee Benefit Fund 60

60 EMPLOYEE BENEFIT FUND					
	ACCOUNT NAME	ACTUAL 2013/2014	BUDGET 2014/2015	PROPOSED 2015/2016	%CHANGE
4060	INTEREST REVENUES	\$ -	\$ 281	\$ -	-100.0%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ -</b>	<b>\$ 281</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>370- 4014</b>	<b>TOTAL RETIREE PREMIUM PAYMENTS</b>	<b>\$ 65,713</b>	<b>\$ 63,360</b>	<b>\$ 63,360</b>	<b>0.0%</b>
<b>311-3099</b>	<b>EMP. RETIREMENT HEALTH PRGM. CONTRIBUTIONS</b>	<b>\$ 38,852</b>	<b>\$ 40,200</b>	<b>\$ 40,200</b>	<b>0.0%</b>
3000	TRANSFER FROM GENERAL FUND	\$ 168,548	\$ 170,697	\$ 173,061	1.4%
3020	TRANSFER FROM WATER/SEWER	\$ 17,986	\$ 18,713	\$ 20,643	10.3%
3030	TRANSFER FROM SOLID WASTE FUND	\$ 15,060	\$ 15,324	\$ 16,073	4.9%
3075	TRANSFER FROM REGIONAL DISPATCH FUND	\$ 20,570	\$ 21,390	\$ 22,046	3.1%
3095	TRANSFER FROM LDWI GRANT FUND	\$ 5,147	\$ 5,655	\$ 5,718	1.1%
<b>392</b>	<b>TOTAL TRANSFERS</b>	<b>\$ 227,311</b>	<b>\$ 231,780</b>	<b>\$ 237,541</b>	<b>2.5%</b>
	<b>TOTAL EMPLOYEE BENEFIT FUND REVENUES</b>	<b>\$ 331,876</b>	<b>\$ 335,621</b>	<b>\$ 341,101</b>	<b>1.6%</b>
60 EMPLOYEE BENEFIT FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2013/2014	BUDGET 2014/2015	PROPOSED 2015/2016	%CHANGE
5562	EMPLOYEE BENEFIT PAYMENTS	\$ 146,989	\$ 156,000	\$ 156,000	0.0%
<b>530</b>	<b>TOTAL EMPLOYEE BENEFIT PAYMENTS</b>	<b>\$ 146,989</b>	<b>\$ 156,000</b>	<b>\$ 156,000</b>	<b>0.0%</b>
	<b>TOTAL EMPLOYEE BENEFIT FUND EXPENDITURES</b>	<b>\$ 146,989</b>	<b>\$ 156,000</b>	<b>\$ 156,000</b>	<b>0.0%</b>

# TRANSPORTATION BUILDING PROJECT FUND

## Capital Projects Fund 58

### SUMMARY

The Village of Los Lunas has one capital fund project for Fiscal Year 2015-16.

Table 41 presents the Fiscal Year 2015-16 operating budget for the Transportation Building Project Fund, Phase II.

### Table 41: Capital Project – Transportation Building Project Fund 58

58 CAPITAL PROJECT FUND - TRANSPORTATION BUILDING PROJECT, PHASE II					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
358-4009	GRANT FUNDS	\$ 13,569	\$ 905,954	\$ 841,387	-7.1%
	TRANSPORTATION BUILDING PROJECT, PHASE II	\$ 13,569	\$ 905,954	\$ 841,387	-7.1%
	TOTAL TRANSPORTATION BUILDING PROJECT REVENUES	\$ 13,569	\$ 905,954	\$ 841,387	-7.1%
58 CAPITAL PROJECT FUND - TRANSPORTATION BUILDING PROJECT, PHASE II EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2013/2014	2014/2015	2015/2016	
5650	CAPITAL OUTLAY/BUILDING	\$ 10,891	\$ 905,954	\$ 841,387	-7.1%
458	TRANSPORTATION BUILDING PROJECT, PHASE II	\$ 10,891	\$ 905,954	\$ 841,387	-7.1%
	TOTAL TRANSPORTATION BUILDING PROJECT EXPENDITURES	\$ 10,891	\$ 905,954	\$ 841,387	-7.1%

## **Table 42: DEBT SERVICE SCHEDULE**

<b>VILLAGE OF LOS LUNAS            GROSS RECEIPTS TAX REVENUE REFUNDING BONDS            SERIES 2014 FINAL SCALE</b>				
Date	Principal	Coupon	Interest	Total Principal and Interest
4/1/2015	\$ 545,000.00	2.00%	\$ 58,307.50	\$ 603,307.50
4/1/2016	\$ 720,000.00	2.00%	\$ 73,400.00	\$ 793,400.00
4/1/2014	\$ 730,000.00	2.00%	\$ 59,000.00	\$ 789,000.00
4/1/2018	\$ 735,000.00	3.00%	\$ 44,400.00	\$ 779,400.00
4/1/2019	\$ 745,000.00	3.00%	\$ 22,350.00	\$ 767,350.00
<b>Total</b>	<b>\$ 3,475,000.00</b>	<b>-</b>	<b>\$ 257,457.50</b>	<b>\$ 3,732,457.50</b>

**Table 43: SCHEDULE OF INSURANCES**

<b>VILLAGE OF LOS LUNAS SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2016</b>	
Auto Liability	\$ 201,295
General Liability	\$ 84,770
Foreign Jurisdiction	
Employee Dishonesty	\$ 659
EMS Malpractice	
Errors & Omissions	
Civil Rights	\$ 34,606
Law Enforcement	\$ 25,532
Property/Machines & Equipment	\$ 75,038
Volunteer Firefighters	\$ 24,179
Worker's Compensation	\$ 227,883
Unemployment	\$ 71,870
Above Ground Storage Tank Liability	\$ 510
Flood Liability	\$ 1,352
<b>TOTAL INSURANCES</b>	<b>\$ 747,694</b>

<b>VALENCIA REGIONAL EMERGENCY COMMUNICATIONS CENTER SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2016</b>	
General Liability	\$ 10,846
Civil Rights	\$ 8,647
Property/Machines & Equipment	\$ 3,503
Workmans Compensation	\$ 3,380
Unemployment	\$ 7,643
<b>TOTAL INSURANCES</b>	<b>\$ 34,019</b>

# **GLOSSARY**

AD VALOREM TAX	Tax based on the assessed valuation of property.
APPROPRIATION	An authorization made by the Village Council which permits the Village to incur obligations and to make expenditures of resources
BOND	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called maturity date together with periodic interest at a specified date.
BUDGET	The annual fiscal year document which outlines expected revenues and expenditures.
BUDGET ADJUSTMENT	A procedure to revise a budget appropriation either by Village Council approval through the adoption of a budget resolution or by Village Administrator authorization to adjust appropriations within a departmental budget.
CAPITAL IMPROVEMENT PROJECT	A long term financing and expenditure plan for the improvement or acquisition of capital facilities and equipment.
CAPITAL OUTLAY	Items greater than \$5,000 in value with a life expectancy of more than one year. Also known as "Capital Expenditures".
DEPARTMENT	A major administrative division of the Village that indicates overall management responsibility for an operation or a group of related operations, or performance units, within a functional area.
DEPARTMENT OF FINANCE AND ADMINISTRATION, LOCAL GOVERNMENT DIVISION	Also known as "DFA". The New Mexico State Agency responsible for overseeing municipal finances.
ENCUMBRANCE	The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
ENTERPRISE FUND	An Enterprise Fund is one or more self-supporting operating centers established to provide goods or services to the public. These funds have operating budgets which are completely supported by the revenue generated from user fees and service charges. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.
ESTIMATED REVENUE	The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.
EXPENDITURE	Any payment disbursed by the Village from the Village's accounts. An expenditure may only be made against an approved budget amount.
FISCAL YEAR	The time period designated by the State signifying the beginning and ending period for recording financial transactions. The Village's specified fiscal year is July 1 to June 30.
FUND BALANCE	The excess of assets over liabilities and reserves and is therefore also known as surplus funds.

GENERAL FUND	The largest fund of the Village. The primary operating fund of most municipal governments, whereby operating expenses and supported by general governmental revenue sources such as ad valorem taxes, sale and other taxes, licenses and permits, and other financing sources. Typically, operating departments included in the General Fund are not self-supporting, even though some of them generate revenue through user fees and service charges.
GENERAL OBLIGATION FUND	Bonds sold by the Village to finance capital improvements. The property tax is the source of revenues for payment of these bonds.
GRANT	Funds awarded to the Village for a specific purpose. A separate fund is usually established for each grant and all revenues and expenditures are accounted for in that fund.
INTERNAL SERVICE FUND	This is a sub-account of the General Fund. Its purpose is to isolate internal charges for services that are provided by some Village departments to other departments during the course of daily operations.
LOCAL GOVERNMENT DIVISION	The division of DFA which is specifically empowered to ensure that municipal governments comply with state regulations.
RESERVE	An account used to indicate that a portion of a fund's asset, are legally restricted for a specific purpose and is, therefore, not available for general appropriation.
REVENUE	Any money received by the Village as a fee, tax, grant or other source.
REVENUE BOND	Bonds sold by the Village to finance capital acquisitions and paid from gross receipts taxes or enterprise fund revenues.
REVENUE ESTIMATE	The amount of revenue anticipated to be collected during the fiscal year.
TRANSFER	Any movement of money between funds, activities, accounts and sub-accounts.