

Village of Los Lunas



Final Budget

Fiscal Year
2018-2019

[THIS PAGE INTENTIONALLY LEFT BLANK]

Village of Los Lunas, New Mexico

Approved Annual Budget Fiscal Year 2018-2019

Prepared by:

Gregory D. Martin, Village Administrator

Monica Clarke, Finance Officer

Sylvia S. Cordova, Budget & Management Analyst

[THIS PAGE INTENTIONALLY LEFT BLANK]

**VILLAGE OF LOS LUNAS
FISCAL YEAR 2018-2019 FINAL BUDGET**

TABLE OF CONTENTS

TAB 1 – INTRODUCTION

Village of Los Lunas Boundary Map	i
Budget Message	iii-ix
Budget Overview	1-5
Guide for Use of the Budget Document	6-7
Budget Resolution	8
Principal Officials	9
Organizational Chart	10
Fiscal Policies and Procedures	11-16

TAB 2 – BUDGET SUMMARY

Total Operating Budget Summary	18-19
Table 1: Budget Recap - All Funds Combined	20
Table 2: Schedule of Transfers	21-22
Chart 1: Summary of Revenues by Fund Type	23
Chart 2: Summary of Expenditures by Fund Type	23
Table 3: Schedule of Taxing Authority	24
Graph 1: Ten-Year Gross Receipts Tax Revenue	25
Table 4: Ten-Year Gross Receipts Tax Revenue with Percentage Change from Previous Year	25
Graph 2: Residential Dwelling Units	26
Personnel Services Summary	27-28
Chart 3: Summary of Personnel Services by Fund Type	28
Table 5: Summary of Personnel Services	29
Chart 4: Summary of Wages and Benefits by Category	29

TAB 3 – GENERAL FUND

General Fund Overview (Fund 11)	30
Chart 5: Summary of General Fund Revenues by Category	30
Graph 3: Summary of General Fund Wages and Benefits by Department	31
Table 6: General Fund Revenues Department Expenditures	32-33
Table 7: Administration	34-36
Table 8: Municipal Court	37-38
Table 9: Police	39-41
Table 10: Fire	42-44
Table 11: Public Works - Streets	45-47
Table 12: Community Services - Parks, Recreation, Open Space, and Facility Maintenance	48-50
Table 13: Library	51-53
Table 14: Community Development	54-56

Table 15: Public Works - Fleet Maintenance	57-58
Table 16: Total General Fund Expenditures	59

TAB 4 – SPECIAL REVENUE FUNDS

Graph 4: Special Revenue Fund Revenues and Expenditures	60
Table 17: Local LEDA GRT Fund (Fund 15)	61
Table 18: Lodgers Tax Fund (Fund 16)	62
Table 19: Municipal Street Improvement Fund (Fund 17)	63
Table 20: State LEDA Facebook Project Fund (Fund 18)	64
Table 21: Fire Fund (Fund 21)	65
Table 22: Recreation Fund (Fund 22)	66
Table 23: Police Program Fund (Fund 23)	67
Chart 6: Infrastructure Fund (Fund 25)	68-69
Table 24: Infrastructure Fund (Fund 25)	70
Table 25: Local Government Correction Fund (Fund 26)	71
Table 26: Law Enforcement Protection Fund (Fund 27)	72
Table 27: GO Bond 2016 Fire Station Building Fund (Fund 35)	73
Table 28: Emergency Medical Services Fund (Fund 39)	74

TAB 5 – ENTERPRISE FUNDS

Chart 7: Enterprise Fund Revenues	76
Chart 8: Enterprise Fund Expenditures	76
Graph 5: Water/Sewer Fund Expenditures	77
Graph 6: Solid Waste Fund Expenditures	77
Public Works Department - Waste Water Treatment Plant Division (Fund 41)	78
Table 29: Water/Sewer Fund Revenues	79
Table 30: Public Works - Waste Water Treatment Plant	80-81
Table 31: Public Works - Water/Sewer	82-84
Table 32: Public Works - Water/Sewer/Waste Water Expenditure Summary	85
Public Works Department - Solid Waste Division (Fund 43)	86
Table 33: Solid Waste Fund Revenues	87
Table 34: Public Works - Solid Waste	88-89

TAB 6 – DEBT SERVICE FUNDS

Table 35: GRT Revenue Bond Series 2014 Fund (Fund 32)	90
Table 36: GRT Revenue Bond Series 2016 Fund (Fund 34)	91
Table 37: GO Bond Series 2016 Fund (Fund 36)	92

TAB 7 – TRUST & AGENCY FUNDS

Table 38: Court Trust Fund (Fund 28)	94
Table 39: LDWI Grant Fund Revenues (Fund 29)	95-97
Table 40: LDWI Grant Fund Expenditures	98
Regional Dispatch Fund (Fund 45)	99
Table 41: Regional Dispatch Fund Revenues	100
Table 42: Regional Dispatch Fund Expenditures	101-102
Table 43: Employee Benefit Fund (Fund 60)	103

TAB 8 – DEBT SERVICE AND INSURANCES

Debt Service Schedules	
Table 44: GRT Revenue Bond Series 2014	104
Table 45: GO Bond Series 2016	104
Table 46: GRT Revenue Bond Series 2016	105
Schedule of Insurances	
Table 47: Schedule of Insurances	106

TAB 9 – GLOSSARY

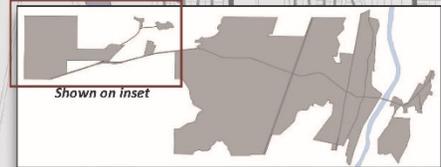
Glossary	108-109
----------	---------

[THIS PAGE INTENTIONALLY LEFT BLANK]

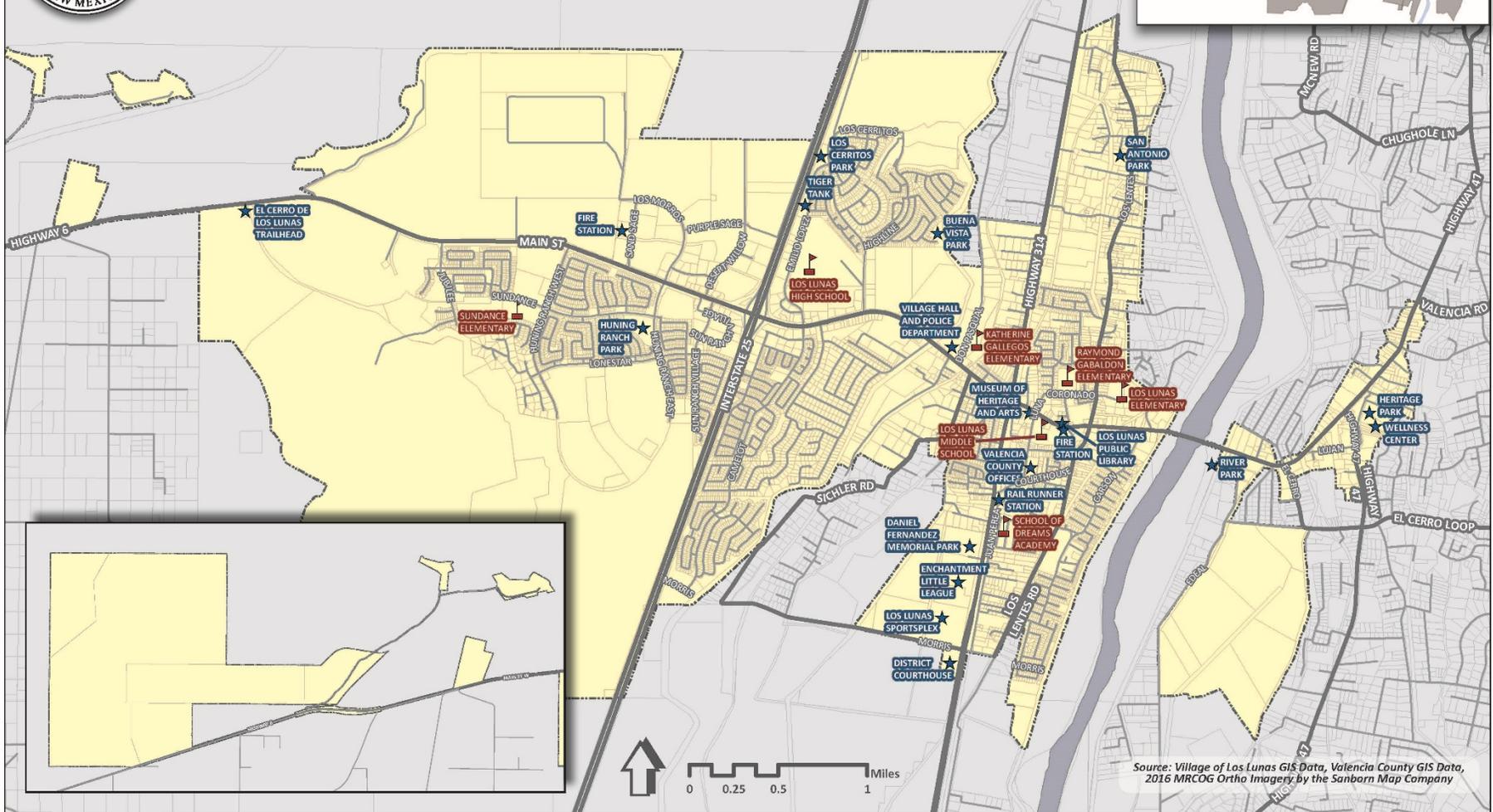


Village of Los Lunas Boundary Map

September 2017



Shown on inset



Source: Village of Los Lunas GIS Data, Valencia County GIS Data, 2016 MRCOG Ortho Imagery by the Sanborn Map Company

[THIS PAGE INTENTIONALLY LEFT BLANK]



Village of Los Lunas

660 MAIN STREET N.W.
P.O. BOX 1209
LOS LUNAS, NM 87031

PHONE: (505) 839-3840
FAX: (505) 352-3580
www.loslunasnm.gov

October 4, 2018

BUDGET MESSAGE

Honorable Mayor, Village Council and Citizens:

I am pleased to present the Fiscal Year 2018-19 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 February 10, 2018, the Governing Body participated in a Strategic Planning Retreat for the purpose of establishing Council Strategic Priorities through the year 2022. The resulting strategic priorities are as follows:

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

To the extent possible, these strategic priorities have been incorporated into this budget, and will continue to be diligently pursued through specific goals 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 Improvement Plan (ICIP) is reviewed and updated, and federal, state, and Village funds are leveraged to the greatest extent possible, to accomplish and carry out these necessary capital expenses. In Fiscal Year 2018-19, \$45,926,330 has been budgeted for capital purchases and capital projects, of which \$3,942,939 is in the General Fund. Consistent with past and present Council strategic priorities, the Village continues to focus on repairing, replacing, and upgrading Village

infrastructure, such as water/sewer systems, wastewater treatment facilities, streets, parks and open space, buildings and grounds, and information technology, in addition to entering into lease/purchase arrangements using grants and special or enterprise fund revenues for certain capital purchases.

Following are some of the Fiscal Year 2018-19 Budget highlights:

Revenues

1. **Property Taxes** – Budgeted property tax revenue in the General Fund **increased** by \$53,030 (+1.8%), as projected by the Valencia County Assessor's Office.
2. **Gross Receipts Taxes (GRT)** – Budgeted gross receipts tax (GRT) revenue in the General Fund **increased** by \$530,663 (+3.1%) due to continued residential, commercial, and industrial economic growth. Included in these projections is a **decrease** of approximately \$357,502 in GRT revenue in the General Fund (\$446,878 in ALL funds) due to the fourth year of implementation of the loss of Hold Harmless revenue because of legislation passed by the State in the 2013 legislative session, which first took effect in Fiscal Year 2015-16.
3. **Impact Fees** – Impact fees are projected to generate the following revenue in their respective funds:
 - a. Park Impact Fees (General Fund), \$220,000, **increase** of \$39,205 (+21.7%)
 - b. Sewer Impact Fees (Water/Sewer Fund), \$75,000, **increase** of \$25,000 (+50.0%)
 - c. Water Impact Fees (Water/Sewer Fund), \$75,000, **increase** of \$21,919 (+41.3%)
4. **Legislative Appropriations** – Legislative appropriations in the General Fund total \$400,000, which is being carried over from previous fiscal years to complete the Sports Complex Improvement Project. Legislative appropriations in the Infrastructure Fund total \$600,000, \$225,000 of which is being carried over, for the Camelot Road Improvement and Extension Project.
5. **Grants** – Following is a list of **selected** grant revenue included in the Fiscal Year 2018-19 Budget to help offset the cost of specific projects within the Village:
General Fund:
 - a. COPS Hiring Grant – Hire Two New Police Officers, \$128,000
 - b. National Endowment for the Arts (NEA) Grant – Rt. 66 Museum & Visitor Center Conceptual Design, \$25,000LDWI Grant Fund:
 - c. Office of Substance Abuse Prevention (OSAP) Grant – One New DWI Prevention Specialist Position, \$100,000Infrastructure Fund:
 - d. NMDOT HWY CO-OP Funding – Panda, Pandarey, Panay Road Improvements, \$170,000
 - e. NMDOT TIP Funding – Camelot Road Extension Construction, \$1,399,880
 - f. NMDOT TIP Funding – NM 314 Bike/Pedestrian Improvements, Main St. to James St., \$1,450,000
 - g. NMDOT STP-E Funding – NM 314 Bike/Pedestrian Improvements, Court House Rd. to Morris Rd., \$2,000,000
 - h. NMDOT STP-E Funding – I-25 Interchange Beautification Project, Phase II, \$635,360

- i. NMDOT – Los Lentos Road SE to Transportation Center Project, \$1,000,000
- j. NMDOT – East-West Corridor Right-of-Way Acquisition, \$3,351,592
- k. NMDOT Grant MAP Revenue – Emilio Lopez Intersection Improvements, \$402,500

Expenses

1. **Personnel Services**

- a. **Salaries** – The Fiscal Year 2018-19 Budget includes a cost of living adjustment (COLA) of **2.0%** for all eligible full-time and part-time permanent employees.
- b. **Staffing** – The following staffing changes were approved in the Fiscal Year 2018-19 Budget:

1. **New Positions**

- One (1) New Detective, Police Dept.
- One (1) New Police Officer, Police Dept.
- One (1) New Street Laborer, Streets Div./Public Works Dept.
- One (1) New Museum Technician, Library Dept.
- One (1) New Planning Technician, Community Development Dept.
- One (1) New Heavy Duty Mechanic, Fleet Maintenance Div./Public Works Dept. (Rio Metro-funded)
- One (1) New Solid Waste Superintendent, Solid Waste Div./Public Works Dept.
- One (1) New DWI Prevention Specialist, DWI Program (OSAP grant-funded)
- Five (5) New Police Dispatchers, Regional Dispatch/VRECC

2. **Reclassifications**

- Office Specialist, Administration Dept., reclassified from salary level 16 to salary level 18, for internal equity.
- Fire Marshal, Fire Dept., reclassified from Fire Marshal to Division Chief/Fire Marshal, from salary level 29 to salary level 31, for additional duties and responsibilities.

3. **Vacant Position to be Filled (Authorized and Funded)**

- Park Ranger, Open Space Div./Community Services Dept.

4. **Vacant Positions to Remain Vacant (Authorized, but NOT Funded)**

- Computer Technician, IT Div./Administration Dept.
- Assistant Community Services Director, Community Services Dept.
- LDAC Treatment Provider, DWI Program/Community Services Dept.

5. **Transfers** – None

c. **Benefits:**

- 1. Medical Insurance – The Fiscal Year 2018-19 Budget includes the same **Blue Cross Blue Shield of New Mexico** medical insurance plans—Core Plan, and Buy-up Option—that were offered last fiscal year to all eligible employees, with **no change** in premiums. The Village will continue to pay **100%** of the medical insurance premium for all eligible Village employees, and **90%** of the premium for dependent coverage for employees with annual salaries of up to \$30,000, **85%** for dependent coverage for

employees with annual salaries of up to \$60,000, and **80%** for dependent coverage for employees with annual salaries above \$60,000.

2. Dental Insurance – The Fiscal Year 2018-19 Budget includes the same **Delta Dental** insurance plan that was offered last fiscal year to all eligible employees, with a **18.76% increase** in premiums. The Village will continue to pay **50%** of the premium for dental insurance.
3. Vision Insurance – The Fiscal Year 2018-19 Budget includes the same **Davis Vision** insurance plan that was offered last fiscal year to all eligible employees, with **no change** in premiums. The Village will continue to offer a second vision insurance plan through Vision Care Direct (VCD), which has a higher premium, and includes different or additional eye care providers. Village employees will continue to pay **100%** of the premium for vision insurance.
4. Ancillary Insurance – The Fiscal Year 2018-19 Budget includes the same **Companion Life** ancillary insurance that was offered last fiscal year to all eligible employees, such as voluntary supplemental life insurance for the employee, spouse, and child, and basic life, AD&D life, and long-term disability, with **no change** in premiums.
5. Other Benefits – The Village will continue to offer other benefits such as **tuition reimbursement** for job-related higher education, and **gym membership reimbursement** for up to \$20 per month for participating and eligible employees.

2. Operating Services

Operating services budget line items were carefully reviewed and reduced or increased, as needed, in order to cover projected expenses and accomplish Council priorities.

3. Capital Outlay

Following is a list of Capital Outlay items included in the Fiscal Year 2018-19 Budget:

a. General Fund

1. Administration Dept.

- Cisco UCS Blades, \$47,000
- One (1) New Vehicle, \$34,000
- Datrium Netshelf, \$52,000
- One (1) Replacement HVAC Unit, \$20,000

2. Police Dept.

- Five (5) New Police Vehicles, \$143,200 (plus \$115,887 in Tools & Equipment line item for associated vehicle outfitting costs)

3. Fire Dept.

- UTV w/EMS Skid and Lighting Package, \$16,818 (plus \$8,182 in Tools & Equipment line item for associated vehicle outfitting costs)
- Station 2 Training Tower, \$261,921

4. Streets Div./Public Works Dept.

- One (1) New Truck, \$34,000

5. Parks Division/Community Services Dept.

- One (1) New Truck, \$35,000
- Off-Highway Vehicle, \$17,500 (plus \$2,500 in Tools & Equipment line item for vehicle outfitting costs)
- FLIR Camera Server, \$22,500

- Two (2) HVAC Replacement Units (Wellness Center), \$20,000
 - Two (2) HVAC Replacement Units and Two (2) Swamp Cooler Replacement Units (Recreation Center), \$40,000
 - General Park Improvements, \$200,000
 - Huning Ranch Park Improvements, \$1,400,000 (tennis courts and restrooms)
 - Sports Complex Improvements, \$400,000
 - River Park Improvements, \$50,000
6. Library Dept.
- Library Property Acquisition, \$85,000
 - Two (2) HVAC Replacement Units, \$25,000
7. Community Development Dept.
- Two (2) New Trucks, \$74,000
8. Fleet Maintenance Div./Public Works Dept.
- Two (2) New Trucks, \$65,000
 - Fleet Maintenance Shop Addition, \$900,000
- b. Recreation Fund
- Park Improvements & Recreation Equipment, \$15,000
- c. Infrastructure Fund
- Operating Expense/Highway Right-of-Way, \$260,000
 - Parking Lot/Drainage Improvements, \$250,000
 - NMDOT-TIP Camelot Road Extension Construction, \$1,638,436
 - Legislative Appropriation/Camelot Road Improvements, Phase II, \$450,000
 - STP-E I-25 Interchange Beautification, Phase II, \$744,588
 - NM 6/NM 314 Deceleration/Right Turn Lane, \$353,750
 - Right-of-Way Improvements/General Road Maintenance, \$150,000
 - NMDOT-TIP NM 314 Bike/Pedestrian Improvements, Main St. to James St., \$1,700,000
 - Highway Co-Op/Panda, Pandarey, Panay Road Improvements, \$226,666
 - STP-E NM 314 Bike/Pedestrian Improvements, Courthouse Rd. to Morris Rd., \$1,850,000
 - MAP Revenue/Emilio Lopez and Main St. Intersection Improvements, \$445,000
 - NMDOT Los Lentes SE/Transportation Center Bike Path, \$1,098,000
 - NMDOT East-West Corridor Right-of-Way Acquisition, \$3,822,744
 - Legislative Appropriation/Camelot Road Extension, \$200,000
- d. Municipal Street Improvement Fund
- Elgin Street Sweeper, \$213,625
- e. Lodger's Tax Fund
- Los Lunas Museum Digital Sign, \$50,000
- f. Law Enforcement Protection Fund
- Police Equipment, \$41,600
- g. GO Bond Series 2016 Fire Station Building Fund

- Fire Station Building Construction, \$966,593
- h. Local LEDA GRT Fund
 - Tank 3 Site Improvements, \$889,000
 - West NM 6 Water Line, \$1,707,000
 - Storage Tank 8, \$587,268
 - Westside Interceptor Study, \$100,000
 - Westside Capacity Expansion, \$1,500,000
- i. State LEDA Facebook Project Fund
 - Well 7, \$5,133,000
 - Aerobic Digesters Improvements, \$1,700,000
 - Huning Loop East Interceptor, \$1,900,000
 - Los Morros/East Huning Intersection, \$819,000
 - Desert Willow Intersection, \$348,000
- j. Water/Sewer Fund
 - WWTP: Sludge Management Design & Construction, \$6,576,760
 - WWTP: Effluent Tank BOR Grant, \$149,361
 - WWTP: Effluent Line Replacement Project, \$656,000
 - WWTP: Metal Building/Maintenance Workshop, \$150,000
 - WWTP: Two (2) New Trucks, \$74,000
 - Water/Sewer: FLIR Camera Server, \$22,500
 - Water/Sewer: Water Meters, \$200,000
 - Water/Sewer: NM 6 Bridge Utility Relocation Project, \$250,000
 - Water/Sewer: Central NM Rail Park Utility Extension Project, \$1,300,000
 - Water/Sewer: Bleach Generating System, Well 6, \$50,000
 - Water/Sewer: Eastside Water Loop Project, Phase II, \$2,100,000
- k. Solid Waste Fund
 - One (1) New Service Truck, \$40,000
 - Composting Facility, \$850,000
 - Backhoe, \$85,000
 - Grappling Truck/Roll-off, \$225,000
 - Sweeper Implement, \$5,500
- l. Regional Dispatch Fund
 - Back-up Radio, \$90,000

Since the Village of Los Lunas is a service-oriented organization, most of the budgeted operating 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 2018-19, we will continue to 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 relative to market conditions, and maintain pay equity in comparable positions internally, by following the approved compensation and classification plan. In Fiscal Year 2018-19, funds have been budgeted to complete a Compensation & Classification Study, which the Village undertakes every four years.
4. Continue to cover 100% of Village-paid medical insurance for employees, and a major portion of the cost of medical insurance for dependent coverage (currently between 80-90%, depending on income level).
5. Continue to offer a tuition reimbursement and gym membership reimbursement benefit program to promote higher education and employee wellness.

Since January 2017, the Los Lunas economy has been growing, as evidenced by the growth of local GRT revenue associated primarily with the current construction of the Facebook Data Center in the Huning Business Park in Los Lunas. The Village expects economic growth to remain strong over the next 4-6 years, as all three phases of the Facebook Data Center are completed. Additionally, with the announced development and construction of the Central New Mexico Rail Park six miles west of I-25 on NM 6 over the same time period, construction GRT should remain strong, additional jobs should be created, and economic growth should continue as a result of the associated spinoff economic growth from the residential, commercial, retail, and industrial sectors. Since retail continues to be a key industry in Los Lunas, the Village continues to pursue appropriate retail through its economic development efforts, as well as manufacturing, healthcare, and educational opportunities, all of which should have a continued positive impact on the local economy and GRT revenue in the years to come.

Still, the Village remains concerned about the gradual and eventual loss of “Hold Harmless” revenue over the next 11 years. In Fiscal Year 2018-19, the Village is estimated to lose approximately \$446,878 in Hold Harmless revenue (all funds), due to legislation passed in 2013. That number is expected to grow 6-7% every year for the next 11 years to an estimated \$1.9 million, about 80% of which will come directly out of the General Fund. Despite this challenge, and any other challenges that may surface in the future, Village staff remain committed to accomplishing the major budgetary and strategic priorities of the Council, staff, and citizens, and, as in the past, maintaining a strong financial position through sound planning and responsible fiscal management.

In conclusion, I would like to acknowledge the unexpected passing of Councilwoman Paulette Sanchez-Montoya while in office in April 2018, shortly after being re-elected to a four-year term representing District 4. I sincerely appreciate her contribution to the Council and her service to the Community. I also welcome Phillip Jaramillo, who was subsequently appointed by the Governing Body in May 2018 to represent District 4 until the next regular election. Finally, I express my sincere appreciation to the Mayor, Council members, staff, and citizens, for their input in developing this budget, with special thanks and recognition to Finance Officer Monica Clarke and Budget and Management Analyst Sylvia S. Cordova, for their invaluable assistance in compiling this budget and throughout the year.

Respectfully submitted,

Gregory D. Martin
Village Administrator

BUDGET OVERVIEW

ALL FUNDS

The Fiscal Year 2018-19 Budget includes twenty-two (22) separate funds, separated into five (5) fund types. Total revenues for ALL funds are budgeted at \$64,793,469, with total expenditures budgeted at \$77,638,909. The total estimated unaudited beginning cash balance is budgeted at \$40,811,523, with the total estimated ending cash balance on 6/30/2019 budgeted at \$27,966,082. This represents a net **decrease** in the total estimated cash balance of \$12,845,441 (-31.5%). The estimated decrease in cash balance is attributable primarily to the following three funds:

1. Fund 15: Local LEDA GRT Fund – \$2,183,268 in net funds carried over from last fiscal year, plus net cash transfers, less expenditures budgeted this fiscal year.
2. Fund 18: State LEDA Facebook Project Fund – \$9,998,800 in revenue received last fiscal year, less expenditures budgeted this fiscal year.
3. Fund 35: GO Bond 2016 Fire Station Fund – \$966,593 in funds carried over from last fiscal year, less expenditures budgeted this fiscal year.

Total revenues for ALL funds are budgeted to **increase** by \$12,086,621 (+22.9%), compared to last year's *adjusted* budget. This is due in large part to a projected increase in budgeted Gross Receipts Tax revenue (GRT) and additional grant revenue in the General Fund, Infrastructure Fund, and Water/Sewer Fund.

Total expenditures for ALL funds are budgeted to **increase** by \$13,948,369 (+21.9%), compared to last year's *adjusted* budget. This is due in large part to the following two funds:

1. Fund 15: Local LEDA GRT Fund – \$4,783,268
2. Fund 18: State LEDA Facebook Project Fund – \$9,998,800

GENERAL FUND

The principal operating fund of the Village is the General Fund, (Fund 11). Revenues in the General Fund are derived primarily from property taxes, gross receipts taxes (GRT), intergovernmental revenue/grants, and a variety of other sources.

Total revenues in the General Fund are budgeted to **decrease** by \$2,445,840 (-9.0%) compared to last year's *adjusted* budget, with the most significant changes occurring in the following revenue line items:

- 1.5% Gross Receipts Tax (+\$318,725, +3.1%)
- 1.225% Gross Receipts Tax (+\$211,938, +3.1%)
- NMFA Loan/VRECC Dispatch Center (-\$2,187,492, -100.0%)
- COPS Hiring Program Grant (+\$128,000, +100.0%)
- Legislative Appropriations (-\$1,134,000, -73.9%)

1. Revenues from Property Taxes (including PILOT revenue and delinquencies) are budgeted at \$3,012,465, an **increase** of \$53,030 (+1.8%), representing 12.2% of all General Fund revenues.
2. Revenues from Gross Receipts Taxes (GRT) (including 1.5% Municipal GRT, and 1.225% State Shared GRT) are budgeted at a combined \$17,799,610, an **increase** of \$530,663 (+3.1%), representing 72.0% of all General Fund revenues.
3. Revenues from Village-Provided Services are budgeted at \$1,483,462, an **increase** of \$150,090 (+11.3%), representing 6.0% of all General Fund revenues.

Total expenditures in the General Fund are budgeted to **increase** by \$1,972,537 (+10.2%), compared to last year's *adjusted* budget, due primarily to new one-time capital outlay purchases, including the following:

- Fire Station 2 Training Tower (\$261,921)
- Huning Ranch Park Improvements (\$1,400,000)
- Fleet Maintenance Shop Building Addition (\$900,000)

SPECIAL REVENUE FUNDS

The Special Revenue Funds of the Village are:

1. Local LEDA GRT Fund (Fund 15)
2. Lodgers Tax Fund (Fund 16)
3. Municipal Street Improvement Fund (Fund 17)
4. State LEDA Facebook Project Fund (Fund 18)
5. Fire Fund (Fund 21)
6. Recreation Fund (Fund 22)
7. Police Program Fund (Fund 23)
8. Infrastructure Fund (Fund 25)
9. Local Government Correction Fund (Fund 26)
10. Law Enforcement Protection Fund (Fund 27)
11. GO Bond Series 2016 Fire Station Building Fund (Fund 35)
12. Emergency Medical Services Fund (Fund 39)

The total combined revenue of the Special Revenue Funds is budgeted at \$15,272,550, with budgeted expenditures of \$30,043,623. Nearly 90% of the difference between budgeted revenue and budgeted expenditures in the combined Special Revenue Funds is attributable to the Local LEDA GRT Fund (Fund 15), State LEDA Facebook Project Fund (Fund 18), and GO Bond Series 2016 Fire Station Building Fund (Fund 35), all of which received revenue last fiscal year, with expenditures budgeted this fiscal year. All Special Revenue Funds are set up pursuant to New Mexico State Law, and are needed to track funding sources. The major Special Revenue Funds are summarized below:

Local LEDA GRT Fund (Fund 15)

The purpose of the Local LEDA GRT Fund is to manage the Village contribution according to the Project Participation Agreement (PPA) entered into with Greater Kudu, LLC (Facebook) pursuant to the Local Economic Development Act (LEDA) and Village-adopted Ordinances No.'s 322 and 400. In addition, in accordance with Resolution 16-36, Section 3, Local LEDA GRT revenue may be used for water and sewer infrastructure improvements associated with the new data center construction project in Los Lunas. (For a list of specific projects, please refer to the Local LEDA GRT Fund budget on page 61.)

State LEDA Facebook Project Fund (Fund 18)

The purpose of the State LEDA Facebook Project Fund is to manage the State LEDA Funds accounted for by the Village as the designated fiscal agent and project manager pursuant to the Local Economic Development Act (LEDA) and Village-adopted Ordinances No.'s 322 and 400 and Intergovernmental Agreement (IGA) between the Village and the State of New Mexico Economic Development Department. In addition, the State LEDA Funds may be used for certain expenditures for water and sewer infrastructure improvements and water rights acquisition in support of the new data center construction project in Los Lunas. (For a list of specific projects, please refer to the State LEDA Facebook Project Fund budget on page 64.)

Infrastructure Fund (Fund 25)

The major revenue sources in the Infrastructure Fund are the Municipal Infrastructure Gross Receipts Tax, and various grants from the New Mexico Department of Transportation (NMDOT). This fund is used to help finance various street and utility projects, as authorized by New Mexico Statutes. (For a list of specific projects, please refer to the Infrastructure Fund budget on page 70.)

GO Bond Series 2016 Fire Station Building Fund (Fund 35)

The GO Bond Series 2016 Fire Station Building Fund is a special revenue fund set up in Fiscal Year 2016-17 to receive proceeds of the Series 2016 GO Bond. (See Debt Service Funds below.)

DEBT SERVICE FUNDS

The Debt Service Funds of the Village are:

1. GRT Revenue Bond Series 2014 Fund (Fund 32)
2. GRT Revenue Bond Series 2016 Fund (Fund 34)
3. GO Bond Series 2016 Fund (Fund 36)

GRT Revenue Bond Series 2014 Fund (Fund 32)

The Village of Los Lunas issued a Gross Receipts Tax (GRT) Revenue Bond Series 2014 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 bonds are expected to be paid off in 2019.

GRT Revenue Bond Series 2016 Fund (Fund 34)

The GRT Revenue Bond Series 2016 Fund is a debt service fund set up in Fiscal Year 2016-17 to pay off the debt service associated with the purchase of the Monte Vista/El Molino property for the School of Dreams Academy (SODA) project. The bonds are expected to be paid off in 2041.

GO Bond Series 2016 Fund (Fund 36)

The GO Bond Series 2016 Fund is a debt service fund set up in Fiscal year 2016-17 to pay off debt service associated with the Fire Station 2 building construction, as approved by voters on March 1, 2016. The bonds are expected to be paid off in 2031.

ENTERPRISE FUNDS

The Enterprise Funds of the Village are:

1. Water/Sewer Fund (Fund 41)
2. Solid Waste Fund (Fund 43)

The total combined revenue of the Enterprise Funds is budgeted at \$21,096,778, with budgeted expenditures of \$21,689,539.

Water/Sewer Fund (Fund 41)

The Water/Sewer Fund accounts for all Water/Sewer and Waste Water Treatment Plant operations. Total revenues are budgeted at \$18,471,087, representing a net **increase** of \$2,038,402 (+12.4%), compared to last year's *adjusted* budget, attributable primarily to a \$1.3 million grant from the U.S. Economic Development Administration (EDA) for the Central NM Rail Park Project, in addition to an additional \$329,712 in grant funding from the New Mexico Finance Authority (NMFA) for the Eastside Water Line Project, and \$419,562 additional water sales revenue.

Total expenditures in the Water/Sewer Fund are budgeted at \$18,174,387, representing a net **increase** of \$353,098 (+2.0%), compared to last year's *adjusted* budget.

Solid Waste Fund (Fund 43)

The Solid Waste Fund accounts for all garbage collection and recycling services provided to Village residents and businesses. Total revenues are budgeted at \$2,625,691, representing a net **decrease** of \$101,198 (-3.7%), compared to last year's *adjusted* budget. Total expenditures are budgeted at \$3,515,152, representing a net **decrease** of \$109,510 (-3.0%), compared to last year's *adjusted* budget.

TRUST AND AGENCY FUNDS

The Trust and Agency Funds of the Village are:

1. Court Trust Fund (Fund 28)
2. LDWI Grant Fund (Fund 29)
3. Regional Dispatch Fund (Fund 45)
4. Employee Benefit Fund (Fund 60)

The total combined revenue of the Trust and Agency Funds is budgeted at \$3,232,373, with budgeted expenditures of \$3,283,351.

Court Trust Fund (Fund 28)

The purpose of the Court Trust fund is to collect DWI lab fees, DWI prevention fees, and court automation fees in accordance with State Law. Total revenues are budgeted at \$21,000, and total expenditures are budgeted at \$21,000.

LDWI Grant Fund (Fund 29)

The purpose of the LDWI Grant Fund is to account for grant funding associated with the DWI Program. Total revenues are budgeted at \$519,833, and total expenditures are budgeted at \$509,421.

Regional Dispatch Fund (Fund 45)

The purpose of the Regional Dispatch Fund is to administer the funds for the Regional Dispatch Center (known as Valencia Regional Emergency Communications Center, or VRECC), in accordance with the Joint Powers Agreement signed by VRECC members. Total revenues are budgeted at \$2,587,980, and total expenditures are budgeted at \$2,587,930.

Employee Benefit Fund (Fund 60)

The purpose of the Employee Benefit Fund is to administer the Retiree Medical Insurance Plan for current and future retirees of the Village. Total revenues are budgeted at \$103,560, and total expenditures are budgeted at \$165,000.

GUIDE FOR USE OF THE BUDGET DOCUMENT

SUMMARY

This document contains the annual operating budget of the Village of Los Lunas, New Mexico, for the fiscal year beginning July 1, 2018, and ending June 30, 2019. The primary purpose of this document is to plan the receipts and expenditures of all Village moneys in accordance with the statutes and policies of the State of New Mexico, as required by the State Department of Finance and Administration (DFA), Local Government Division. By adopting 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.

TAB ONE

Tab One contains a Village of Los Lunas Boundary Map, followed by a Budget Message by the Village Administrator, Budget Overview by Fund, Guide for Use of the Budget Document, Budget Resolution, Principal Officials, Organizational Chart, and Village Fiscal Policies and Procedures.

TAB TWO

Tab Two contains a Total Operating Budget Summary, including a Budget Recap of All Funds Combined, in addition to miscellaneous tables, charts, and graphs summarizing other budget information, such as Transfers, Revenues and Expenditures by Fund Type, Schedule of Taxing Authority, ten-year history of Gross Receipts Tax revenue, as well as a ten-year history of annual Residential Dwelling Units permitted, and Personnel Services Summary.

TAB THREE

Tab Three contains the complete line item budget for each department or division within the General Fund. Each budget contains the final approved budget for the current fiscal year, as compared to last year's *adjusted* budget, and actual revenues and expenditures for the year before that. The General Fund, and Enterprise Funds (presented in Section Five), are the two primary operating funds of the Village. Their moneys are not commingled, and their operations are separate from each other. Each department within these funds is presented in the budget, along with a two-year comparison. Even though all departments are budgeted separately, certain departments assist in the services of other departments.

TAB FOUR

Tab Four contains budget information relating to all Special Revenue Funds.

TAB FIVE	Tab Five contains budget information relating to all Enterprise Funds.
TAB SIX	Tab Six contains budget information relating to all Debt Service Funds.
TAB SEVEN	Tab Seven contains budget information relating to all Trust & Agency Funds.
TAB EIGHT	Tab Eight contains the Debt Service Schedules, showing the payment schedules for principal and interest on general long-term debt of the Village, as well as a Schedule of Insurances.
TAB NINE	Tab Nine contains a short Glossary of terms used in municipal budgeting and throughout the budget document to make it easier to understand.
BUDGET PROJECTIONS	<p>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.</p> <p>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 proves useful to all interested readers.</p>

BUDGET RESOLUTION FOR FISCAL YEAR 2018-19

The Budget Resolution for Fiscal Year 2018-19 is presented on the following page. The Budget Resolution and accompanying operating budget were presented to the Village Council at its regular meeting on July 26, 2018, both of which were approved by a unanimous vote of the Council.



**VILLAGE OF LOS LUNAS
Resolution No. 18-18**

**A RESOLUTION ADOPTING THE 2018-19 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 2018-19; 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 2018-19.

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

1. The accompanying budget will be the approved budget for the 2018-19 fiscal year for the Village of Los Lunas and respectfully request approval by the Local Government Division of the New Mexico State Department of Finance and Administration.

PASSED, APPROVED AND ADOPTED by the governing body at its regular meeting of July 26, 2018.

ATTEST:

Gregory D. Martin, Village Administrator

Charles Griego, Mayor

Phillip Jaramillo, Councilor

Christopher Ortiz, Councilor

Gino Romero, Councilor

Gerard Saiz, Councilor

PRINCIPAL OFFICIALS

GOVERNING BODY

Charles Griego, Mayor
Christopher S. Ortiz, Councilor, District 1
Gino Romero, Councilor, District 2
Gerard Saiz, Councilor, District 3
Phillip Jaramillo, Councilor, District 4

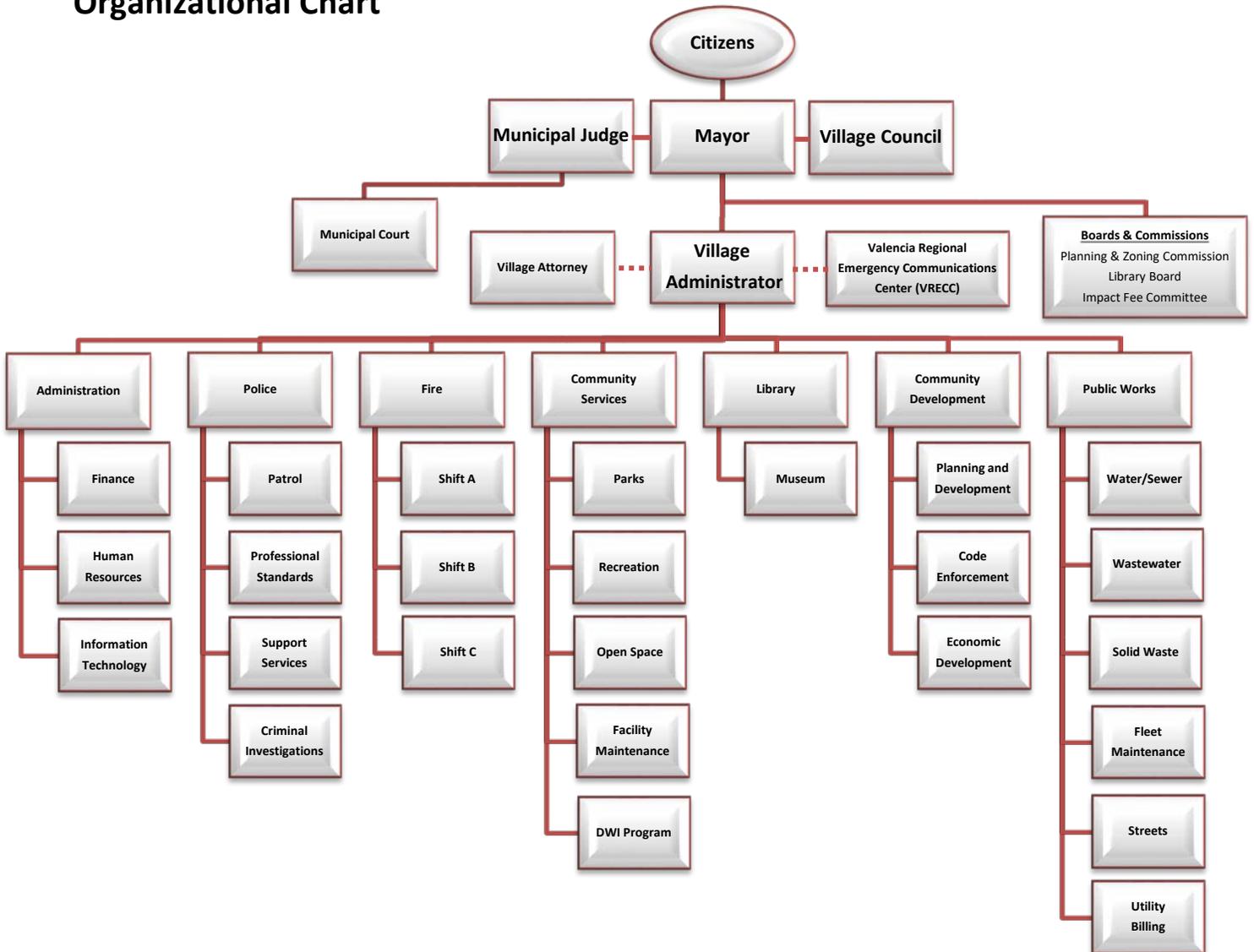


LEADERSHIP TEAM

Gregory D. Martin, Village Administrator
Christina Ainsworth, Community Development Director
Martin Callahan, Information Technology Manager
Jason Duran, Community Services Director
John Gabaldon, Fire Chief
Naithan Gurule, Police Chief
Michael Jaramillo, Public Works Director
Iris Padilla, Human Resources Manager
Cynthia Shetter, Library Director
Avilio Chavez, Municipal Judge (Elected)
Shirley Valdez, Director (VRECC)



Village of Los Lunas Organizational Chart



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, which 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 that provide the maximum level of services to the most citizens in the most cost-effective manner possible, 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 the governing body, 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 emphasis 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 at least 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 for 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 directors. Each department director 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 director 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 budget team, consisting of the village administrator, finance officer, and budget and management analyst, 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 director 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 on July 1st, which must be approved before the preceding June 1st. The operating budget includes proposed expenditures, and the means of financing them (i.e. revenues).
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 officer reconciles cash balances forward, and budget to actual calculations. A final budget is compiled with all changes affected 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 submitted to the Village Council for approval before the August 1st 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 Operating to another in Operating). 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 directors and the purchasing program. The department directors are responsible for keeping within the budget and maintaining control by carefully planning and monitoring their monthly financial reports and daily activities. The purchasing program 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 specialist 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 directors, as well as management, in controlling the fiscal year budget.

[THIS PAGE INTENTIONALLY LEFT BLANK]

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 the Village Council.

The Budget Recap (Table 1, page 20) is the Fiscal Year 2018-19 budget summary of ALL fund types combined. The total combined estimated revenues are budgeted at \$64,793,469, which represents a 22.9% **increase**, compared to last year's *adjusted* budget. Chart 1 presents a summary of revenues by fund type, including transfers in, which transfers are shown in Table 2.

The total combined estimated expenditures are budgeted at \$77,638,909, which represents a 21.9% **increase**, compared to last year's *adjusted* budget. Chart 2 presents a summary of expenditures by fund type, including transfers out, which transfers are also shown in Table 2. The estimated ending cash balance for ALL funds combined is budgeted at \$27,966,082, which represents a 31.5% **decrease** in cash balance in Fiscal Year 2018-19.

The total capital expenditures for ALL funds combined are budgeted at \$45,926,330.

Municipal Gross Receipts Tax

Municipal Gross Receipts Tax (GRT) is a tax authorized pursuant to New Mexico State Statutes, 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' portion of the total gross receipts tax rate charged in Los Lunas 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 2017-18, GRT increased by \$7,414,948, or 53.26%, compared to the prior fiscal year, which is significantly higher than the 18.12% increase the year before that. In January 2017, the Village began to experience a significant sustained increase in local GRT revenue, due primarily to the construction of the new Facebook Data Center in Los Lunas, and associated spinoff economic growth from the residential, commercial, retail, and industrial sectors. The Village expects this economic growth and increase in GRT to continue over the next several years. While the new revenue is welcome, it's worth repeating that, due to legislation passed in 2013, the Village stands to lose approximately \$446,878 in Hold Harmless GRT revenue (\$357,502 in the General Fund) in Fiscal Year 2018-19, a number that is expected to grow 6-7% every year for the

next 11 years to an estimated \$1.9 million.

For every \$1.00 in sales in Los Lunas, 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 \$8.284 (residential) and \$8.739 (non-residential) per \$1,000 in valuation. In Fiscal Year 2018-19, this is budgeted to generate approximately \$3,012,465 (including PILOT revenue and delinquencies) in property tax revenue. Table 3 illustrates the property tax rate and valuation broken down between residential and non-residential property for the 2017 tax year. Graph 2 presents permitted residential dwelling unit information over the past ten years.

Table 1: BUDGET RECAP – ALL FUNDS COMBINED

VILLAGE OF LOS LUNAS		MUNICIPAL BUDGET			NUMBER	FULL-TIME	214
COUNTY OF VALENCIA		FISCAL YEAR 2018/2019			OF	PART-TIME	16
					EMPLOYEES	TOTAL	230
		FY 2018-19					
		PROPERTY TAX	OPERATING				
		VALUATION	TAX RATE	PRODUCTION			
RESIDENTIAL		\$ 272,860,779	X 0.008284	= \$ 2,260,379			
NON-RESIDENTIAL		\$ 93,640,519	X 0.008739	= \$ 818,324			
OIL & GAS			X	= -			
TOTAL PRODUCTION =				\$ 3,078,703			
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	\$ 11,647,579	24,706,314	(2,722,067)	21,245,484	12,386,343	1,770,457
SPECIAL REVENUE FUNDS							
21	FIRE FUND	\$ 37,006	129,502		166,508	-	
22	RECREATION FUND	\$ 373,624	112,000		123,500	362,124	
23	POLICE PROGRAM FUND	\$ 8,195	7,500		7,500	8,195	
25	INFRASTRUCTURE FUND	\$ 808,190	14,344,761	(653,065)	13,189,184	1,310,702	
15	LOCAL LEDA GRT FUND	\$ 3,147,326	-	2,600,000	4,783,268	964,058	
16	LODGERS TAX FUND	\$ 257,228	70,000		103,000	224,228	
18	STATE LEDA FACEBOOK PROJ. FUND	\$ 9,998,800	-		9,998,800	-	
17	MUNICIPAL STREET IMPROV. FUND	\$ 550,537	500,206	(60,610)	596,689	393,444	
26	LOCAL GOV. COR. FUND	\$ 91,226	55,000		55,000	91,226	
27	LAW ENFORCEMENT PROTECT. FUND	\$ -	41,600		41,600	-	
35	GO BOND 2016 FIRE STATION FUND	\$ 966,593	-		966,593	-	
39	EMERG. MEDICAL SERV. FUND	\$ -	11,981		11,981	-	
Total Special Revenue Funds		\$ 16,238,727	15,272,550	1,886,325	30,043,623	3,353,979	-
DEBT SERVICE FUNDS							
32	G.R.T. REV. BOND 2014 FUND	\$ 103,046	-	767,350	767,350	103,046	
34	G.R.T. REV BOND 2016 FUND	\$ 128,942	-	147,450	147,450	128,942	
36	GO BOND 2016 FUND	\$ 399,168	485,454	-	462,113	422,509	
Total Debt Service Funds		\$ 631,155	485,454	914,800	1,376,913	654,497	-
ENTERPRISE FUNDS							
41	WATER/SEWER FUND	\$ 4,605,954	18,471,087	(327,063)	18,174,387	4,575,591	
43	SOLID WASTE FUND	\$ 4,248,905	2,625,691	(19,992)	3,515,152	3,339,452	
Total Enterprise Funds		8,854,859	21,096,778	(347,056)	21,689,539	7,915,043	-
TRUST AND AGENCY FUNDS							
28	COURT TRUST FUND	\$ 932	21,000	-	21,000	932	
29	LDWI GRANT FUND	\$ 74,766	519,833	(8,018)	509,421	77,160	
45	REGIONAL DISPATCH FUND	\$ 874,520	2,587,980	(30,270)	2,587,930	844,299	
60	EMPLOYEE BENEFIT FUND	\$ 2,488,984	103,560	306,286	165,000	2,733,830	
Total Trust and Agency Funds		\$ 3,439,202	3,232,373	267,997	3,283,351	3,656,220	-
GRAND TOTAL ALL FUNDS		\$ 40,811,523	\$ 64,793,469	\$ -	\$ 77,638,909	\$ 27,966,082	\$ 1,770,457

Table 2: SCHEDULE OF TRANSFERS

11 GENERAL FUND		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
6000	TRANSFER TO G.R.T. REVENUE BOND 2014 FUND	\$ (239,000)	\$ (229,400)	\$ (217,350)	-5.3%
6010	TRANSFER TO G.R.T. REVENUE BOND 2016 FUND	\$ (64,700)	\$ (44,385)	\$ (44,385)	0.0%
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (177,720)	\$ (203,993)	\$ (220,332)	8.0%
6030	TRANSFER TO LOCAL LEDA GRT FUND	\$ (517,103)	\$ (3,234,222)	\$ (2,600,000)	0.0%
6070	TRANSFER TO WATER/SEWER FUND	\$ (1,800,000)	\$ (1,500,000)	\$ -	-100.0%
6080	TRANSFER TO GO BOND SERIES 2016 DEBT SERVICE FUND	\$ -	\$ (458,713)	\$ -	-100.0%
348-3080	TRANSFER FROM WATER/SEWER FUND	\$ -	\$ 360,000	\$ 360,000	0.0%
492	TOTAL TRANSFERS	\$ (2,798,523)	\$ (5,310,713)	\$ (2,722,067)	-48.7%
GENERAL FUND TRANSFERS		\$ (2,798,523)	\$ (5,310,713)	\$ (2,722,067)	-48.7%

17 MUNICIPAL STREET IMPROVEMENT FUND		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
6040	TRANSFER TO WATER/SEWER FUND	\$ (60,610)	\$ (60,610)	\$ (60,610)	0.0%
492	TOTAL TRANSFERS	\$ (60,610)	\$ (60,610)	\$ (60,610)	0.0%

25 INFRASTRUCTURE FUND		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
6010	TRANSFER TO G.R.T. REVENUE BOND 2016 FUND	\$ (150,967)	\$ (103,565)	\$ (103,065)	-0.5%
6015	TRANSFER TO GO BOND 2016 FUND	\$ (114,613)	\$ -	\$ -	0.0%
6040	TRANSFER TO G.R.T. REVENUE BOND 2014 FUND	\$ (550,000)	\$ (550,000)	\$ (550,000)	0.0%
492	TOTAL TRANSFERS	\$ (815,580)	\$ (653,565)	\$ (653,065)	-0.1%
INFRASTRUCTURE FUND TRANSFERS		\$ (815,580)	\$ (653,565)	\$ (653,065)	-0.1%

29 LDWI GRANT FUND		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (5,694)	\$ (6,263)	\$ (8,018)	28.0%
492	TOTAL TRANSFERS	\$ (5,694)	\$ (6,263)	\$ (8,018)	28.0%
LDWI GRANT FUND TRANSFERS		\$ (5,694)	\$ (6,263)	\$ (8,018)	28.0%

Table 2: SCHEDULE OF TRANSFERS (Continued)

41 WATER/SEWER FUND		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (22,132)	\$ (27,068)	\$ (27,673)	2.2%
6055	TRANSFER TO GENERAL FUND	\$ -	\$ (360,000)	\$ (360,000)	0.0%
348-3050	TRANSFER FROM GENERAL FUND	\$ -	\$ 1,500,000	\$ -	-100.0%
348-3080	TRANSFER FROM MUNICIPAL STREET IMPROVEMENT FUND	\$ 60,610	\$ 60,610	\$ 60,610	0.0%
492	TOTAL TRANSFERS	\$ 38,478	\$ 1,173,542	\$ (327,063)	-127.9%
WATER/SEWER FUND TRANSFERS		\$ 38,478	\$ 1,173,542	\$ (327,063)	-127.9%

43 SOLID WASTE FUND		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
392-5000	TRANSFER FROM CENTRAL SOLID WASTE AUTHORITY FUND	\$ (678,000)	\$ -	\$ -	0.0%
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (16,111)	\$ (17,997)	\$ (19,992)	11.1%
492	TOTAL TRANSFERS	\$ (694,111)	\$ (17,997)	\$ (19,992)	11.1%
SOLID WASTE FUND TRANSFERS		\$ (694,111)	\$ (17,997)	\$ (19,992)	11.1%

45 REGIONAL DISPATCH FUND		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ 22,087	\$ (23,289)	\$ (30,270)	30.0%
492	TOTAL TRANSFERS	\$ 22,087	\$ (23,289)	\$ (30,270)	30.0%
REGIONAL DISPATCH FUND TRANSFERS		\$ 22,087	\$ (23,289)	\$ (30,270)	30.0%

Chart 1: Summary of Revenues by Fund Type

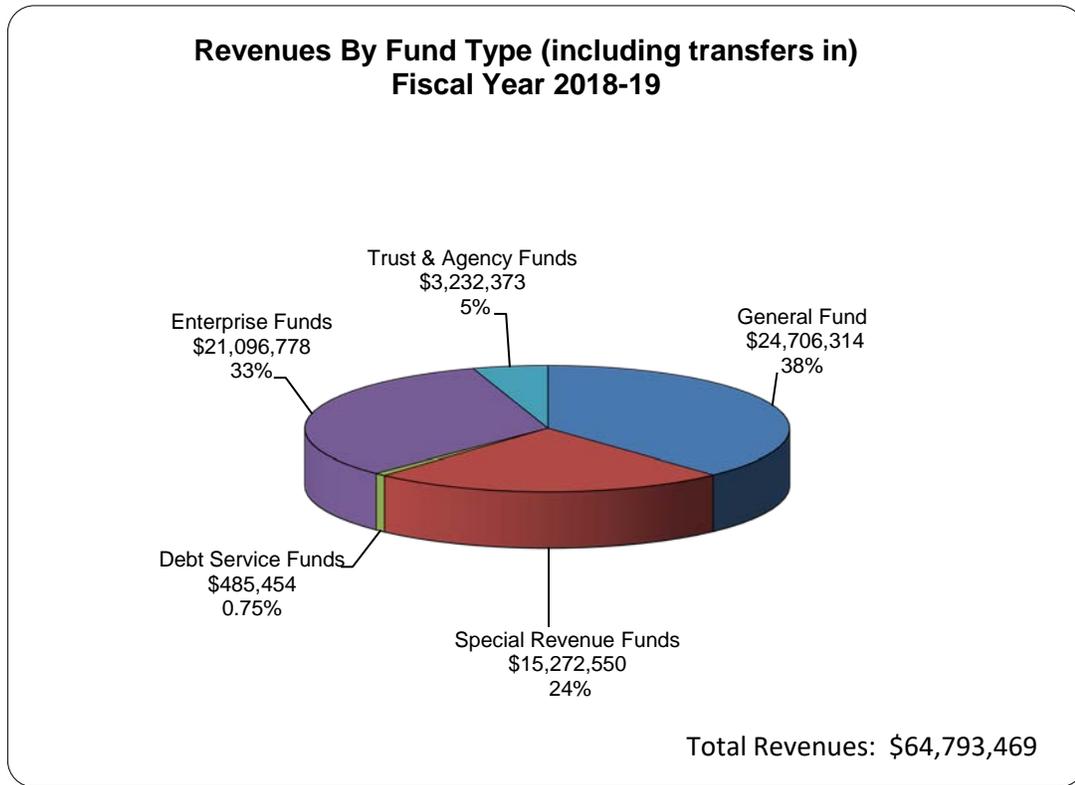


Chart 2: Summary of Expenditures by Fund Type

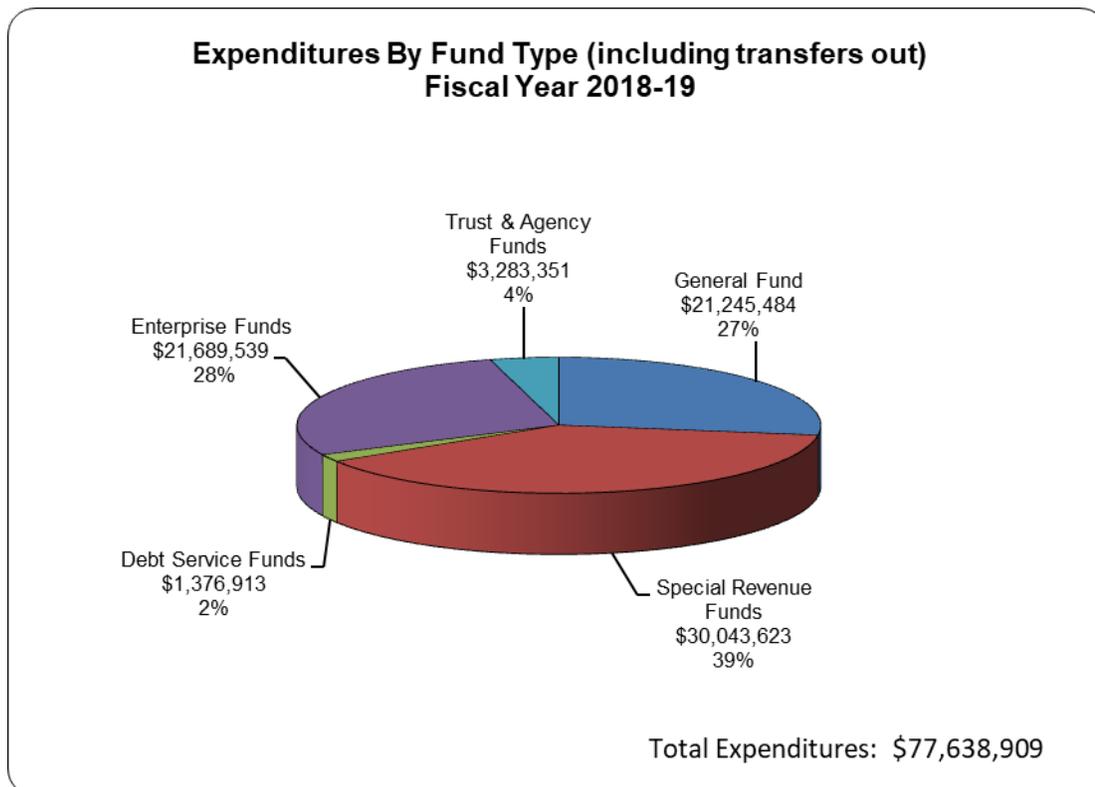


Table 3: SCHEDULE OF TAXING AUTHORITY

SCHEDULE OF TAXING AUTHORITY IMPOSED BY THE VILLAGE OF LOS LUNAS FOR FISCAL YEAR 2018-19	
GROSS RECEIPTS TAX IMPOSED BY THE VILLAGE OF LOS LUNAS	
LOCAL OPTION TAX	
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%
STATE SHARED TAX - Returned to the Village of Los Lunas.....	1.2250%
Total Gross Receipts Tax Received by the Village of Los Lunas.....	3.0375%
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%
GROSS RECEIPTS TAX RATE FOR THE VILLAGE OF LOS LUNAS.....	8.3125%
PROPERTY TAX IMPOSED BY THE VILLAGE OF LOS LUNAS	
RESIDENTIAL VALUATION - 2017 TAX YEAR.....	\$ 272,860,779
NON-RESIDENTIAL VALUATION - 2017 TAX YEAR.....	\$ 93,640,519
TOTAL VALUATION - 2017 TAX YEAR.....	\$ 366,501,298
BONDING CAPACITY	
ASSESSED VALUATION.....	\$ 366,501,298
LIMITATION.....	4%
BONDING CAPACITY.....	\$ 14,660,052
LESS: OUTSTANDING G.O. BONDS.....	\$ 5,470,000
NET BONDING CAPACITY.....	\$ 9,190,052

Graph 1: Ten-Year Gross Receipts Tax Revenue

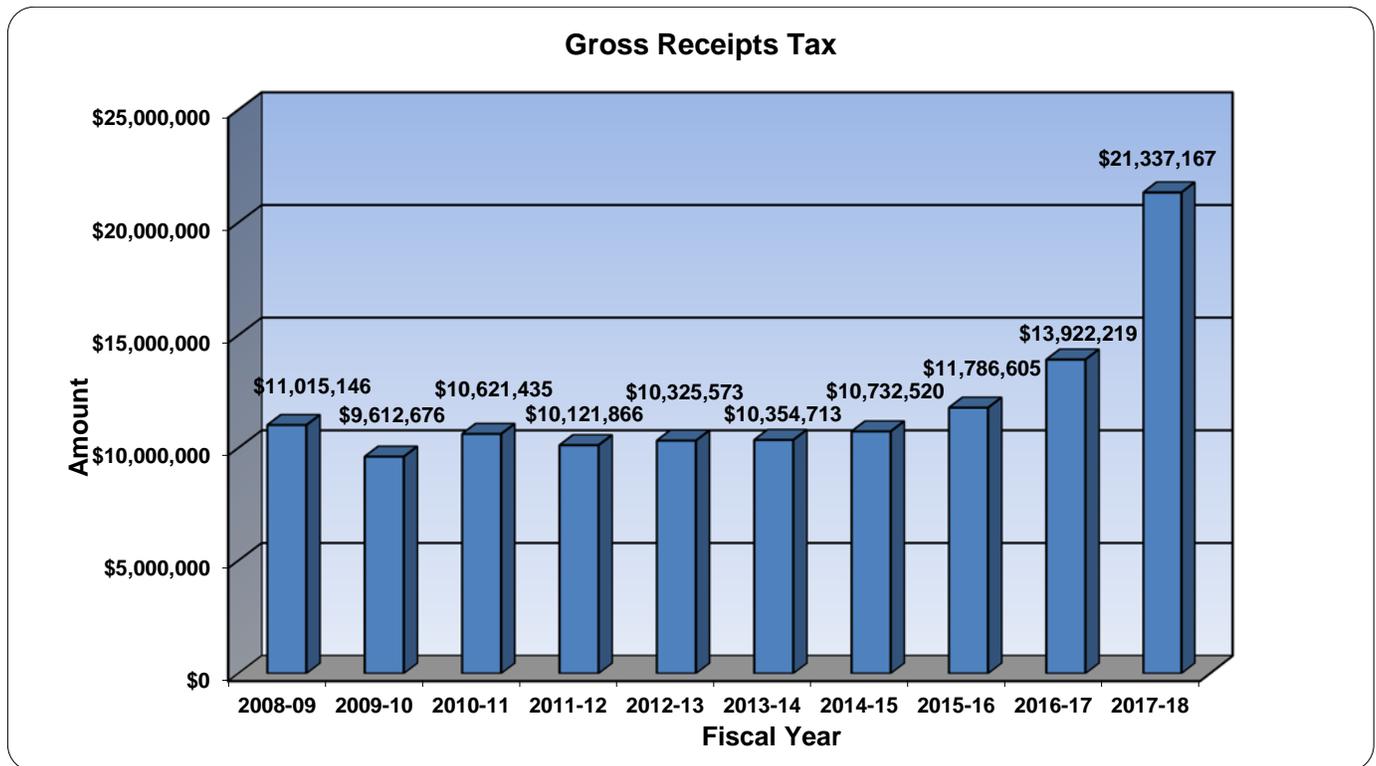
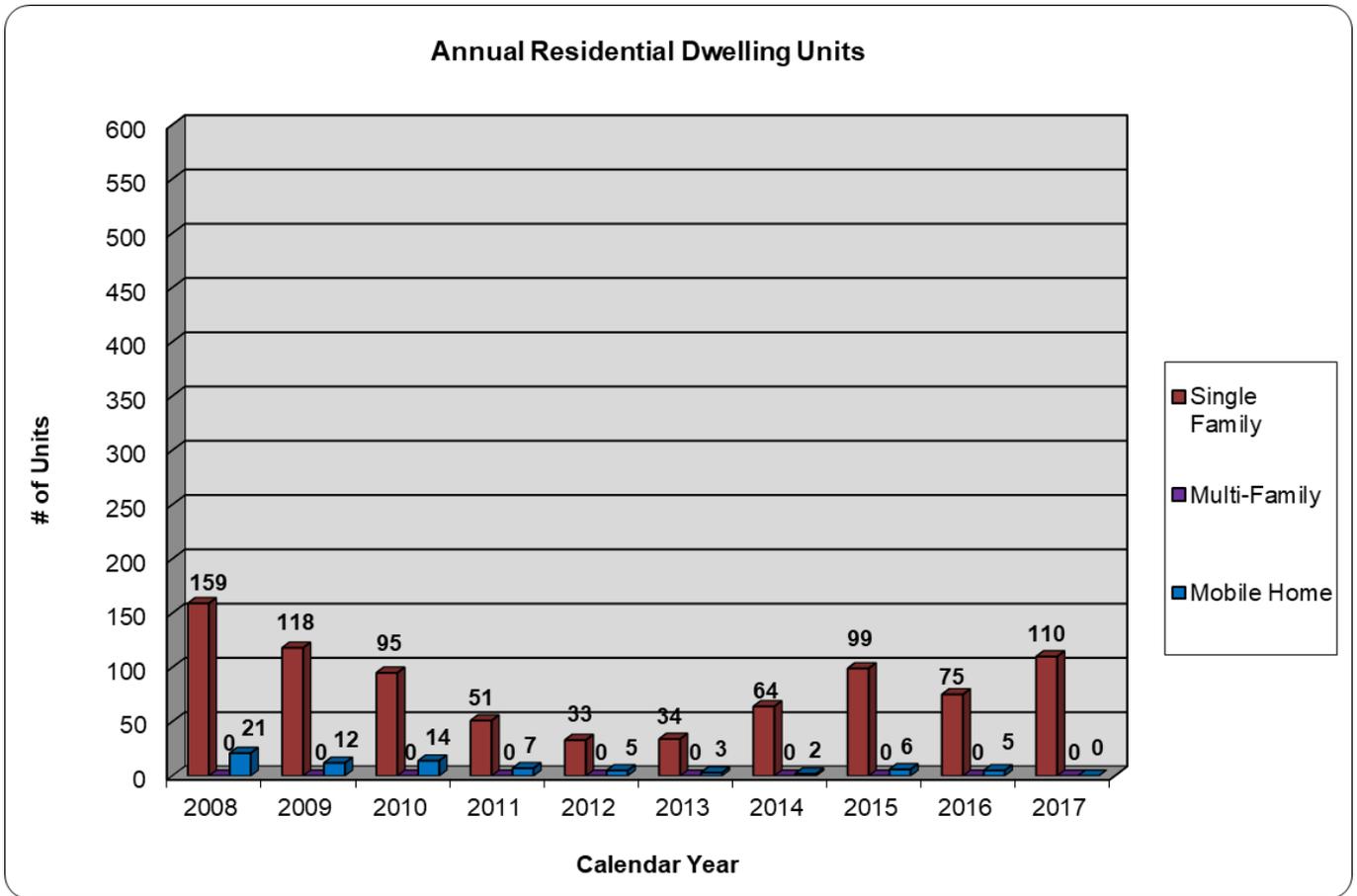


Table 4: Ten-Year Gross Receipts Tax Revenue with Percentage Change from Previous Year

GROSS RECEIPTS TAX REVENUE WITH PERCENTAGE CHANGE FROM PREVIOUS YEAR									
2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
\$11,015,146	\$9,612,676	\$10,621,435	\$10,121,866	\$10,325,573	\$10,354,713	\$10,732,520	\$11,786,605	\$13,922,219	\$21,337,167
-9.03%	-12.73%	10.49%	-4.70%	2.01%	0.28%	3.65%	9.82%	18.12%	53.26%

Graph 2: Residential Dwelling Units



Personnel Services Summary

Summary of Personnel Services

The following table and charts present the Village of Los Lunas Personnel Schedule for Fiscal Year 2018-19.

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 72.0% of Village personnel services. Village services such as Streets, Police, Fire, and Administration are accounted for in the General Fund. Enterprise Funds and Trust and Agency Funds account for 16.6% and 11.3% 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 internal pay equity in comparable positions by implementing the approved salary and compensation plan.

There are a total of 230 employees included in the budget (214 full-time, 16 part-time). The following staffing changes were approved as part of the Fiscal Year 2018-19 Budget:

New Positions – Thirteen (13) new positions were created and funded in the Fiscal Year 2018-19 Budget:

- One (1) New Detective, Police Dept.
- One (1) New Police Officer, Police Dept.
- One (1) New Street Laborer, Streets Div./Public Works Dept.
- One (1) New Museum Technician, Library Dept.
- One (1) New Planning Technician, Community Development Dept.
- One (1) New Heavy Duty Mechanic, Fleet Maintenance Div./Public Works Dept. (Rio Metro-funded)
- One (1) New Solid Waste Superintendent, Solid Waste Div./Public Works Dept.
- One (1) New DWI Prevention Specialist, DWI Program (OSAP grant-funded)
- Five (5) New Police Dispatchers, Regional Dispatch/VRECC

Reclassifications – The following positions were reclassified as part of the Fiscal Year 2018-19 Budget:

- Office Specialist, Administration Dept., reclassified from

salary level 16 to salary level 18, for internal equity.

- Fire Marshal, Fire Dept., reclassified from Fire Marshal to Division Chief/Fire Marshal, from salary level 29 to salary level 31, for additional duties and responsibilities.

Vacant Position (Authorized, Funded) – The following vacant position was authorized to be filled (funded) in the Fiscal Year 2018-19 Budget:

- Park Ranger, Open Space Div./Community Services Dept.

Vacant Positions (Authorized, NOT Funded) – The following vacant positions remain authorized, but NOT funded, in the Fiscal Year 2018-19 Budget:

- Computer Technician, IT Div./Administration Dept.
- Assistant Community Services Director, Community Services Dept.
- LDAC Treatment Provider, DWI Program/Community Services Dept.

Transfers – The following existing positions were transferred to a different department in the Fiscal Year 2018-19 Budget:

- None

Chart 3: Summary of Personnel Services by Fund Type

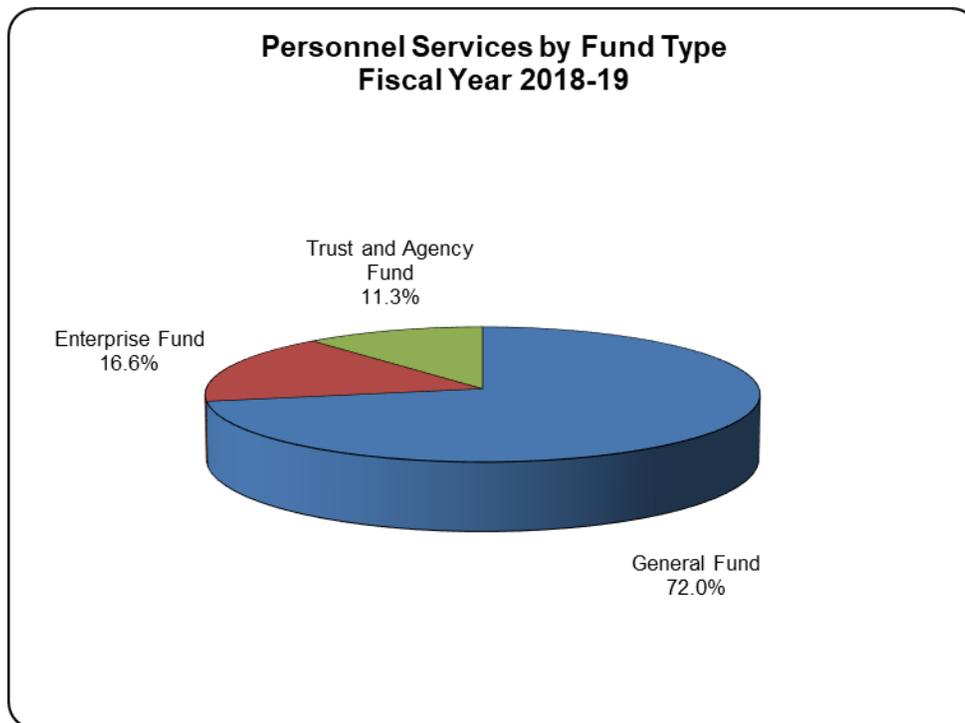
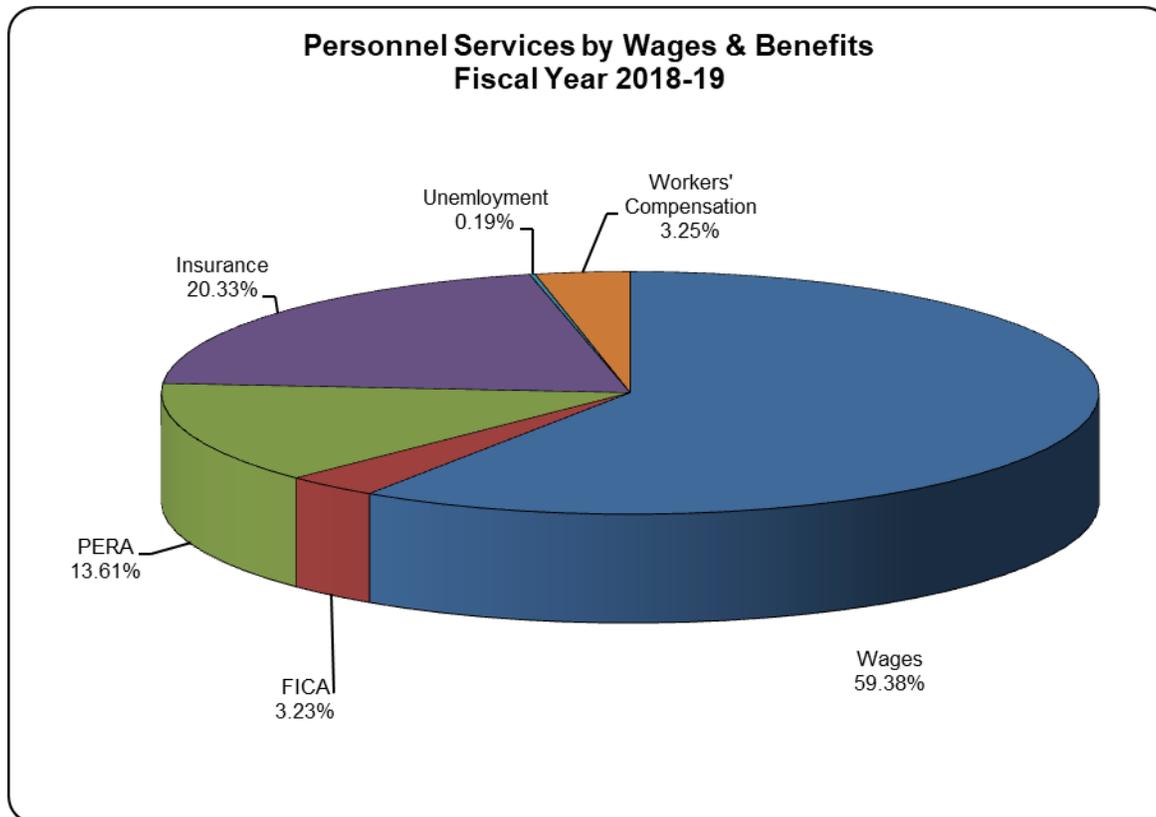


Table 5: Summary of Personnel Services

Village of Los Lunas Personnel Services Summary Fiscal Year 2018-19								
GENERAL FUND	No. of Employees*	Wages	FICA	PERA	Insurance	Unemployment	Workers' Compensation	Total
Administration	19	\$894,547	\$68,433	\$173,654	\$357,617	\$2,799	\$5,711	\$1,502,760
Municipal Court	4	\$176,856	\$13,529	\$34,332	\$65,021	\$369	\$1,129	\$291,237
Police	46	\$2,473,521	\$39,605	\$754,328	\$747,745	\$8,163	\$182,412	\$4,205,773
Fire	27	\$1,151,605	\$18,558	\$359,210	\$422,638	\$3,800	\$75,941	\$2,031,752
Streets	8	\$334,736	\$25,607	\$62,942	\$146,298	\$1,105	\$46,638	\$617,326
Community Services	23	\$956,394	\$73,164	\$151,416	\$357,617	\$3,156	\$56,129	\$1,597,876
Library	11	\$351,772	\$26,911	\$68,288	\$162,553	\$1,161	\$2,758	\$613,442
Community Development	11	\$517,491	\$39,588	\$92,313	\$162,553	\$1,708	\$11,670	\$825,323
Fleet Maintenance	5	\$220,208	\$16,846	\$41,680	\$81,277	\$727	\$15,365	\$376,103
Total	154	\$7,077,130	\$322,241	\$1,738,164	\$2,503,319	\$22,987	\$397,753	\$12,061,593
ENTERPRISE FUNDS								
Waste Water Treatment Plant	13	\$553,490	\$42,342	\$102,865	\$195,064	\$1,827	\$32,483	\$928,070
Water/Sewer	10	\$368,947	\$28,224	\$68,108	\$162,553	\$1,218	\$21,653	\$650,703
Solid Waste	17	\$666,415	\$50,981	\$124,515	\$276,340	\$2,199	\$84,939	\$1,205,389
Total	40	\$1,588,852	\$121,547	\$295,488	\$633,957	\$5,243	\$139,075	\$2,784,162
TRUST and AGENCY FUNDS								
DWI Program	7	\$267,262	\$20,446	\$51,882	\$52,304	\$882	\$1,706	\$394,482
Regional Dispatch (VRECC)	29	\$1,009,016	\$76,425	\$193,934	\$215,424	\$3,297	\$6,378	\$1,504,474
Total	36	\$1,276,278	\$96,870	\$245,817	\$267,729	\$4,179	\$8,084	\$1,898,956
TOTAL PERSONNEL SERVICES	230	\$9,942,259	\$540,658	\$2,279,468	\$3,405,005	\$32,409	\$544,911	\$16,744,710

*Excludes Elected Officials

Chart 4: Summary of Wages and Benefits by Category



GENERAL FUND OVERVIEW (Fund 11)

Revenues

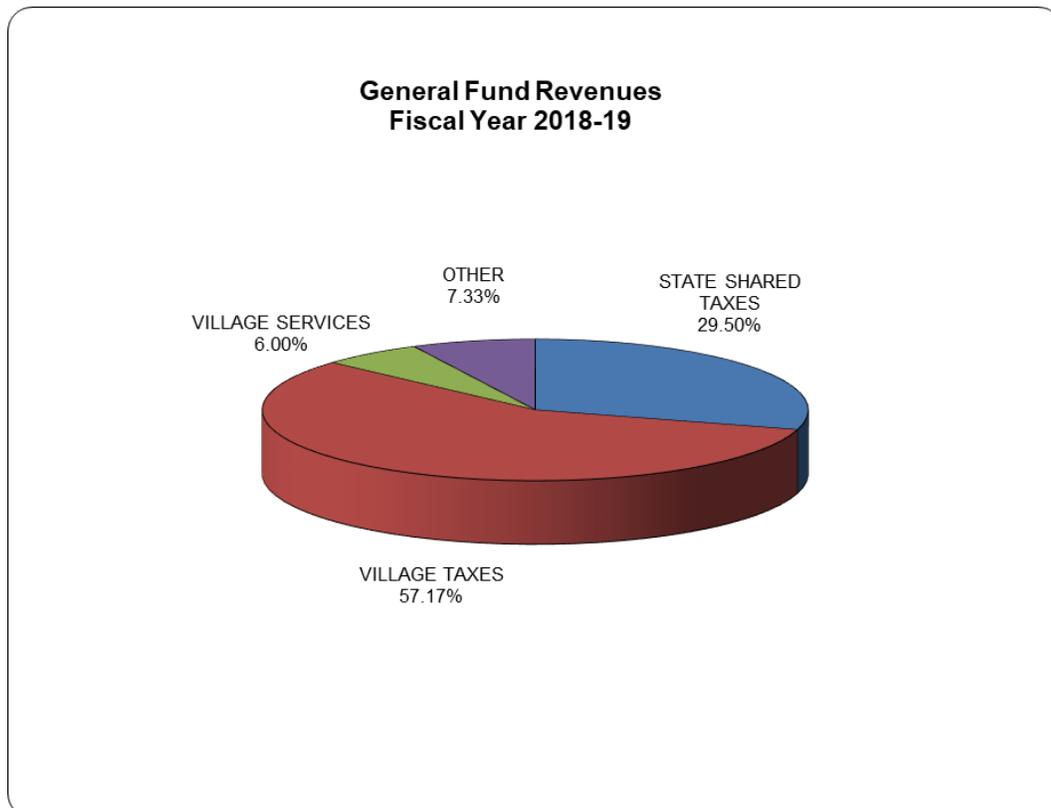
Chart 5 presents the General Fund Revenues (\$24,706,314) by Category. Taxes—State Shared Taxes and Village Taxes combined—make up 86.67% of General Fund revenues. The second major category of General Fund revenues—Village Services—which makes up 6.00% of General Fund revenues, with the last category—Other—making up 7.33% of General Fund revenues. Based on this year’s estimated revenues, listed in Table 6, total revenue in the General Fund is projected to **decrease** by \$2,445,840 (-9.0%), due to significant decreases in NMFA Loan/VRECC Dispatch Center (-\$2,187,492), and legislative appropriation (-\$1,134,000) revenue, which is partially offset by a projected **increase** in GRT revenue of \$530,663 (+3.1%).

Expenditures

Graph 3 presents the General Fund Wages and Benefits by Department. General Fund wages and benefits represent 57% of the General Fund expenditures. This ratio reflects the fact that the Village is utilizing 43% 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 2018-19 is budgeted at \$3,942,939.

Chart 5: Summary of General Fund Revenues by Category



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

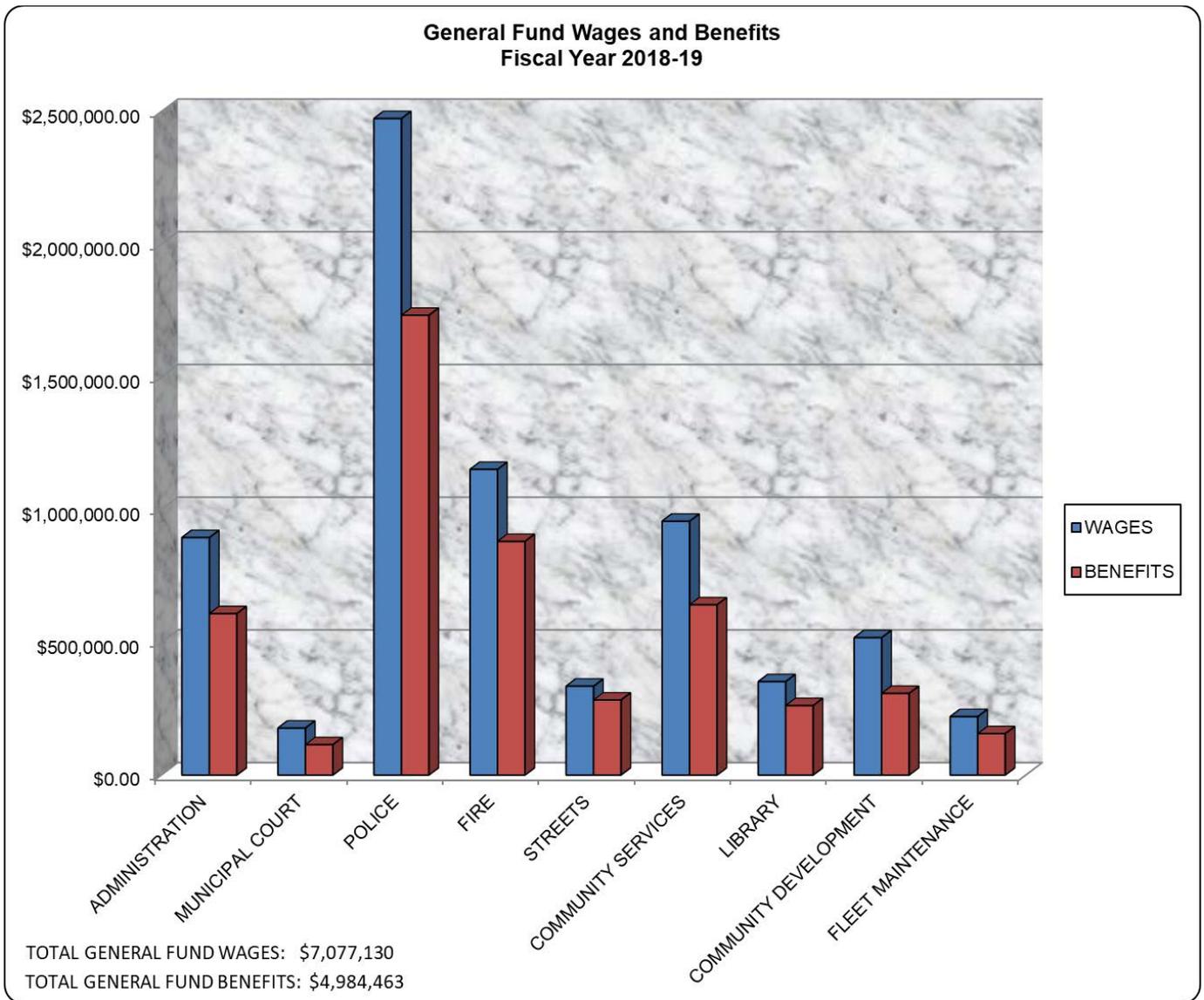


Table 6: GENERAL FUND REVENUES

(11) GENERAL FUND REVENUES					
		FY 2018-19			
		PROPERTY TAX	OPERATING		
		VALUATION	TAX RATE	PRODUCTION	
	RESIDENTIAL	\$ 272,860,779		0.008284	\$ 2,260,379
	NON-RESIDENTIAL	\$ 93,640,519		0.008739	\$ 818,324
	TOTAL PRODUCTION	\$ 366,501,298			\$ 3,078,703
		ADJUSTED			
GENERAL FUND		ACTUAL	BUDGET	APPROVED	%CHANGE
ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
4100	PILOT REVENUE	\$ 34,998	\$ 80,000	\$ 80,000	0.0%
4101	CURRENT PROPERTY TAXES	\$ 3,015,760	\$ 2,879,434	\$ 2,932,465	1.8%
300	TOTAL PROPERTY TAXES	\$ 3,050,758	\$ 2,959,434	\$ 3,012,465	1.8%
4103	ELECTRICAL	\$ 281,226	\$ 294,204	\$ 294,204	0.0%
4104	GAS	\$ 48,270	\$ 47,290	\$ 63,053	33.3%
4105	TELEPHONE	\$ 28,599	\$ 32,843	\$ 36,400	10.8%
4106	CABLE VISION	\$ 65,317	\$ 58,050	\$ 63,950	10.2%
320-4107	1.5% GROSS RECEIPTS TAX	\$ 7,439,982	\$ 10,335,225	\$ 10,653,950	3.1%
310	TOTAL VILLAGE IMPOSED TAXES	\$ 7,863,393	\$ 10,767,612	\$ 11,111,557	3.2%
4012	DOG LICENSES	\$ 3,360	\$ 3,500	\$ 4,400	25.7%
4108	LIQUOR LICENSES	\$ 1,300	\$ 2,000	\$ 2,000	0.0%
4109	BUSINESS REGISTRATIONS	\$ 30,761	\$ 23,000	\$ 35,000	52.2%
4111	BUILDING PERMITS	\$ 131,256	\$ 159,280	\$ 159,280	0.0%
4112	OTHER PERMITS	\$ 16,640	\$ 10,000	\$ 10,000	0.0%
330	TOTAL LICENSES, REGISTRATIONS, PERMITS	\$ 183,316	\$ 197,780	\$ 210,680	6.5%
4114	AUTO 10%	\$ 43,432	\$ 80,000	\$ 80,000	0.0%
4115	AUTO 15%	\$ 77,928	\$ 63,000	\$ 63,000	0.0%
4117	1.225% GROSS RECEIPTS TAX	\$ 4,911,467	\$ 6,933,722	\$ 7,145,660	3.1%
340	TOTAL STATE SHARED TAXES	\$ 5,032,826	\$ 7,076,722	\$ 7,288,660	3.0%
4011	PARK IMPACT FEES	\$ 137,407	\$ 180,795	\$ 220,000	21.7%
4118	PRINTING & COPYING	\$ 792	\$ 1,000	\$ 1,000	0.0%
4119	SPECIAL POLICE SERVICES	\$ 4,925	\$ 4,200	\$ 4,200	0.0%
4120	PAVING CUTS	\$ 1,825	\$ 1,500	\$ 1,500	0.0%
4121	SUB DIV. & ENGR. FEES	\$ 480	\$ 3,000	\$ 3,000	0.0%
4122	SALE MAPS & PUBLICATIONS	\$ -	\$ 100	\$ 100	0.0%
4123	SOLID WASTE BOOKKEEPING CHARGE	\$ 155,622	\$ 193,596	\$ 214,882	11.0%
4124	WATER/SEWER BOOKKEEPING CHARGE	\$ 706,398	\$ 699,481	\$ 701,748	0.3%
4136	RIO METRO TRANSPORTATION REVENUES	\$ 171,486	\$ 199,000	\$ 269,000	35.2%
4163	FISCAL AGENT - VRECC	\$ 58,117	\$ 50,699	\$ 68,032	34.2%
4163	FISCAL AGENT - CSWA	\$ 4,260	\$ -	\$ -	0.0%
350	TOTAL VILLAGE PROVIDED SERVICES	\$ 1,241,311	\$ 1,333,372	\$ 1,483,462	11.3%

Table 6: GENERAL FUND REVENUES (Continued)

GENERAL FUND		ACTUAL	ADJUSTED BUDGET	APPROVED	%CHANGE
ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
360-4125	COURT FINES	\$ 59,344	\$ 70,000	\$ 40,000	-42.9%
360-4130	COURT COSTS	\$ 9,042	\$ 6,000	\$ 6,000	0.0%
360-4170	PARKS CITATION REVENUE	\$ -	\$ 100	\$ 100	0.0%
360	TOTAL FINES	\$ 68,386	\$ 76,100	\$ 46,100	-39.4%
306-4060	INTEREST REVENUES	\$ 5,866	\$ 4,300	\$ 7,500	74.4%
356-4008	NMFA LOAN REVENUE (V RECC DISPATCH CENTER)	\$ 1,503,012	\$ 2,187,492	\$ -	-100.0%
4014	OTHER ADMIN REVENUES	\$ 15,548	\$ 100	\$ 100	0.0%
4026	PROPERTY RENTAL REVENUE	\$ 66,624	\$ 65,000	\$ 65,000	0.0%
4029	PROPERTY LEASE REVENUE	\$ 199,065	\$ 438,327	\$ 473,527	8.0%
4089	FACILITY USAGE REVENUES	\$ 8,180	\$ 6,000	\$ 8,000	33.3%
4127	COPIES & DONATIONS	\$ 7,228	\$ -	\$ -	0.0%
4128	SALE OF FIXED ASSETS	\$ 9,751	\$ 7,000	\$ 7,000	0.0%
370	TOTAL MISC REVENUES	\$ 1,815,274	\$ 2,708,219	\$ 561,127	-79.3%
4004	LIBRARY CONTRIBUTIONS	\$ 606	\$ 400	\$ 750	87.5%
4007	E-RATE GRANT	\$ 4,041	\$ 4,000	\$ 3,100	-22.5%
4009	GRANT REVENUES STATE AID	\$ 11,599	\$ 11,600	\$ 11,397	-1.7%
4010	LIBRARY SALES	\$ 9,330	\$ 4,000	\$ 9,000	125.0%
4018	LIBRARY BOOK FINES	\$ 7,484	\$ 4,000	\$ 7,000	75.0%
4019	MUSEUM SALES	\$ 2,561	\$ 2,000	\$ 2,000	0.0%
4021	LIBRARY PRINTING REVENUE	\$ 7,820	\$ 6,200	\$ 6,800	9.7%
4025	LIBRARY GO BONDS (Used to be G/L 11-393-4009)	\$ -	\$ 42,000	\$ 29,000	-31.0%
380	TOTAL LIBRARY REVENUES	\$ 43,441	\$ 74,200	\$ 69,047	-6.9%
4009	COPS HIRING PROGRAM	\$ -	\$ -	\$ 128,000	100.0%
4045	EMS GROSS RECEIPTS TAX REVENUES	\$ 200,353	\$ 229,716	\$ 229,716	0.0%
4055	STATE GRANTS - NM HWY & TRANS, TRAFFIC SAFETY BUREAU, LDWI, C	\$ 32,201	\$ 50,000	\$ 30,000	-40.0%
4057	WOIA GRANT	\$ -	\$ 15,000	\$ 15,000	0.0%
4071	POLICE SPECIAL DETAIL OVERTIME	\$ 45,604	\$ 60,000	\$ 60,000	0.0%
4091	FEDERAL GRANTS - DOJ VEST PROGRAM, BYRNE, HOMELAND SECURITY	\$ 15,037	\$ 12,000	\$ 12,000	0.0%
385	TOTAL PUBLIC SAFETY REVENUES	\$ 293,195	\$ 366,716	\$ 474,716	29.5%
4053	LOS LUNAS SCHOOLS	\$ 9,135	\$ 9,000	\$ 9,000	0.0%
4054	VALENCIA COUNTY	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
4059	SUMMER RECREATION FEES	\$ 23,431	\$ 24,000	\$ 4,000	-83.3%
386	TOTAL SUMMER YOUTH CONTRIBUTIONS	\$ 35,566	\$ 36,000	\$ 16,000	-55.6%
344-4009	LEGISLATIVE APPROPRIATION	\$ 818,660	\$ 1,534,000	\$ 400,000	-73.9%
382-4009	NEW MEXICO GAME AND FISH GRANTS	\$ 39,707	\$ 5,500	\$ -	-100.0%
383-4009	NEW MEXICO DEPT. OF ECONOMIC DEVELOPMENT LEADS GRANT	\$ 5,958	\$ 7,500	\$ 7,500	0.0%
384-4009	FIRE DEPARTMENT GRANT REVENUE	\$ 9,734	\$ 9,000	\$ -	-100.0%
387-4009	NATIONAL ENDOWMENT OF ARTS GRANT	\$ -	\$ -	\$ -	0.0%
388-4009	NEA GRANT	\$ -	\$ -	\$ 25,000	100.0%
	TOTAL GRANTS	\$ 874,059	\$ 1,556,000	\$ 432,500	-72.2%
	TOTAL GENERAL FUND REVENUES	\$ 20,501,526	\$ 27,152,154	\$ 24,706,314	-9.0%

ADMINISTRATION DEPARTMENT

General Fund 11 – Department 401

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 directors and supervisors in monitoring Village and department operations.
- To maintain a continuing education program to insure that employees are properly trained to perform their designated functions.

Table 7 presents the Fiscal Year 2018-19 operating budget for the Administration Department.

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

11-401 GENERAL FUND - ADMINISTRATION PERSONNEL SERVICES			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5100	MAYOR	\$ 12,981	\$ 12,500	\$ 12,500	0.0%
5101-04	COUNCIL MEMBERS	\$ 35,307	\$ 34,000	\$ 34,000	0.0%
5105	Village Administrator	\$ 107,575	\$ 112,539	\$ 114,790	2.0%
5106	Finance Officer	\$ 73,327	\$ 76,711	\$ 78,245	2.0%
5107	Payroll/HR Specialist	\$ 35,490	\$ 37,128	\$ 37,871	2.0%
5108	Budget and Management Analyst	\$ 43,139	\$ 45,129	\$ 46,032	2.0%
5109	Deputy Clerk	\$ 36,924	\$ 38,627	\$ 39,400	2.0%
5112	Utility Billing Clerk/Cashier	\$ 29,257	\$ 30,607	\$ 31,219	2.0%
5113	Utility Billing Supervisor	\$ 39,128	\$ 40,934	\$ 41,753	2.0%
5114	Utility Billing Clerk/Cashier	\$ 28,090	\$ 30,545	\$ 31,156	2.0%
5115	Purchasing Specialist	\$ 41,524	\$ 43,440	\$ 44,309	2.0%
5116	Office Specialist	\$ 26,557	\$ 28,104	\$ 27,513	-2.1%
5117	Human Resources Manager	\$ 56,098	\$ 65,463	\$ 66,772	2.0%
5118	Human Resources Technician	\$ -	\$ 31,558	\$ 29,198	-7.5%
5119	Utility Billing Clerk/Cashier	\$ 29,781	\$ 31,155	\$ 31,778	2.0%
5120	Part-time Office Clerk	\$ 5,525	\$ 8,502	\$ 8,502	0.0%
5122	Part-time Utility Billing Clerk/Cashier	\$ -	\$ 7,006	\$ 21,017	200.0%
5130	Information Technology Manager	\$ 57,598	\$ 60,255	\$ 61,460	2.0%
5131	Computer Specialist	\$ 50,992	\$ 52,307	\$ 53,353	2.0%
5132	Computer Technician	\$ 37,138	\$ 38,996	\$ 39,776	2.0%
5133	Computer Technician (Vacant)	\$ -	\$ -	\$ -	0.0%
5134	Computer Technician	\$ 41,083	\$ 43,043	\$ 43,904	2.0%
		\$ 787,515	\$ 868,550	\$ 894,547	3.0%
5440	FICA EXPENSE	\$ 58,164	\$ 66,444	\$ 68,433	3.0%
5441	PERA EXPENSE	\$ 148,934	\$ 168,607	\$ 173,654	3.0%
5442	MEDICAL INS. EXPENSE	\$ 191,869	\$ 200,175	\$ 357,617	78.7%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 3,525	\$ 2,690	\$ 2,799	4.0%
5444	WORKERS' COMP. INS. EXPENSE	\$ 3,825	\$ 5,500	\$ 5,711	3.8%
		\$ 406,317	\$ 443,416	\$ 608,213	37.2%
	TOTAL ADMINISTRATION PERSONNEL SERVICES	\$ 1,193,832	\$ 1,311,966	\$ 1,502,760	14.5%

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

11-401 GENERAL FUND - ADMINISTRATION OPERATING SERVICES			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5442	EMPLOYEE ASSISTANCE PROGRAM	\$ 7,801	\$ 9,000	\$ 5,000	-44.4%
5510	OFFICE SUPPLIES	\$ 28,590	\$ 33,000	\$ 33,000	0.0%
5511	DATA PROCESSING	\$ 123,639	\$ 125,506	\$ 153,927	22.6%
5512	BOOKS & MANUALS	\$ -	\$ 1,000	\$ 1,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 836	\$ 2,000	\$ 2,000	0.0%
5514	TRAINING & SEMINARS	\$ 12,972	\$ 34,814	\$ 20,320	-41.6%
5515	PRINTING & COPYING	\$ 1,798	\$ 3,000	\$ 1,000	-66.7%
5517	PROFESSIONAL SERVICES	\$ 970,752	\$ 60,300	\$ 130,000	115.6%
5518	POSTAGE	\$ 3,828	\$ 5,000	\$ 5,000	0.0%
5519	UTILITIES	\$ 65,312	\$ 79,100	\$ 75,000	-5.2%
5520	ATTORNEY FEES	\$ 64,934	\$ 50,900	\$ 50,000	-1.8%
5521	TELEPHONE EXPENSES	\$ 20,842	\$ 21,000	\$ 21,000	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 39,015	\$ 39,500	\$ 39,500	0.0%
5523	INSURANCE & BONDS	\$ 22,809	\$ 27,807	\$ 30,000	7.9%
5524	PUBLICATIONS & ADVERTISING	\$ 1,397	\$ 6,000	\$ 6,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 29,418	\$ 20,000	\$ 60,000	200.0%
5527	FLEET MAINTENANCE	\$ 707	\$ 5,000	\$ 5,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 30,679	\$ 24,193	\$ 30,000	24.0%
5531	TRAVEL EXPENSES	\$ 16,022	\$ 36,465	\$ 29,425	-19.3%
5532	AUDIT EXPENSE	\$ 48,400	\$ 57,000	\$ 57,000	0.0%
5533	ELECTION EXPENSES	\$ -	\$ 15,000	\$ -	-100.0%
5547	LEASE-COPIER /POSTAGE METER	\$ 102,253	\$ 99,400	\$ 100,200	0.8%
5571	BOND AGENT FEES	\$ 255	\$ 3,000	\$ 3,000	0.0%
5582	NMFA DEBT SERVICE PAYMENT	\$ 107,465	\$ 178,327	\$ 178,327	0.0%
5584	VILLAGE PROMOTIONAL	\$ 44,109	\$ 48,500	\$ 55,700	14.8%
	TOTAL ADMINISTRATION OPERATING SERVICES	\$ 1,743,834	\$ 984,812	\$ 1,091,399	10.8%
11-401 GENERAL FUND - ADMINISTRATION CAPITAL OUTLAY					
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5605	CAPITAL OUTLAY/CISCO UCS BLADES	\$ -	\$ -	\$ 47,000	100.0%
5606	CAPITAL OUTLAY/FRED LUNA SENIOR CENTER	\$ 638,269	\$ 954,000	\$ -	-100.0%
5608	CAPITAL OUTLAY/ADMIN VEHICLE	\$ -	\$ 32,000	\$ 34,000	6.3%
5609	CAPITAL OUTLAY/DATRIUM NETSHELF	\$ -	\$ -	\$ 52,000	100.0%
5612	CAPITAL OUTLAY/ASSETWORKS SOFTWARE	\$ -	\$ 40,000	\$ -	-100.0%
5614	CAPITAL OUTLAY/HVAC UNIT	\$ -	\$ -	\$ 20,000	100.0%
5615	CAPITAL OUTLAY/OLD COUNTRY INN PROPERTY ACQUISITION	\$ 383,653	\$ -	\$ -	0.0%
5617	CAPITAL OUTLAY/TRANSPORTATION BUILDING PHASE II	\$ 204,508	\$ -	\$ -	0.0%
5636	CAPITAL OUTLAY/VRECC BUILDING CONSTRUCTION	\$ 1,513,754	\$ 1,740,972	\$ -	-100.0%
5639	CAPITAL OUTLAY/BACK-UP DEDUPLICATION TARGET ARRAY	\$ 52,268	\$ -	\$ -	0.0%
	TOTAL ADMINISTRATION CAPITAL OUTLAY	\$ 2,792,452	\$ 2,766,972	\$ 153,000	-94.5%
	TOTAL EXPENSES	\$ 5,730,117	\$ 5,063,750	\$ 2,747,159	-45.7%
	TOTAL ADMINISTRATION EXPENDITURES	\$ 5,730,117	\$ 5,063,750	\$ 2,747,159	-45.7%

MUNICIPAL COURT

General Fund 11 – Department 402

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 2018-19 operating budget for the Municipal Court.

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

11-402 GENERAL FUND - MUNICIPAL COURT PERSONNEL SERVICES			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5151	JUDGE	\$ 57,115	\$ 55,000	\$ 65,000	18.2%
5152	Chief Court Clerk	\$ 39,287	\$ 41,100	\$ 41,922	2.0%
5153	Court Clerk	\$ 27,013	\$ 28,259	\$ 28,824	2.0%
5154	Part-time Court Clerk (Vacant)	\$ 582	\$ 17,720	\$ 8,000	-54.9%
5155	Court Clerk	\$ 31,029	\$ 32,461	\$ 33,110	2.0%
		\$ 155,027	\$ 174,540	\$ 176,856	1.3%
5440	FICA EXPENSE	\$ 11,499	\$ 13,352	\$ 13,529	1.3%
5441	PERA EXPENSE	\$ 29,909	\$ 33,883	\$ 34,332	1.3%
5442	MEDICAL INS. EXPENSE	\$ 32,160	\$ 36,543	\$ 65,021	77.9%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 665	\$ 394	\$ 369	-6.4%
5444	WORKERS' COMP. INS. EXPENSE	\$ 815	\$ 1,114	\$ 1,129	1.3%
		\$ 75,048	\$ 85,287	\$ 114,381	34.1%
	TOTAL MUNICIPAL COURT PERSONNEL SERVICES	\$ 230,075	\$ 259,828	\$ 291,237	12.1%
11-402 GENERAL FUND - MUNICIPAL COURT OPERATING SERVICES			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5510	OFFICE SUPPLIES	\$ 6,913	\$ 4,000	\$ 4,000	0.0%
5511	DATA PROCESSING	\$ 4,680	\$ 5,607	\$ 9,274	65.4%
5514	TRAINING & SEMINARS	\$ 325	\$ 3,200	\$ 3,200	0.0%
5515	PRINTING & COPYING	\$ -	\$ 2,000	\$ 1,000	-50.0%
5518	POSTAGE	\$ 1,761	\$ 2,800	\$ 2,000	-28.6%
5519	UTILITIES	\$ 6,779	\$ 8,500	\$ 8,500	0.0%
5520	ATTORNEY FEES	\$ 408	\$ 8,500	\$ 2,000	-76.5%
5521	TELEPHONE EXPENSES	\$ 3,294	\$ 1,900	\$ 1,900	0.0%
5522	SUBSCRIPTIONS & DUES	\$ -	\$ 350	\$ 350	0.0%
5523	INSURANCE & BONDS	\$ 3,260	\$ 3,720	\$ 3,720	0.0%
5524	PUBLICATIONS AND ADVERTISING	\$ -	\$ 2,600	\$ 1,000	-61.5%
5525	BUILDING & GROUNDS MAINT.	\$ 1,721	\$ 4,000	\$ 10,000	150.0%
5528	JANITORIAL SUPPLIES	\$ 748	\$ 1,200	\$ 1,000	-16.7%
5531	TRAVEL EXPENSES	\$ 420	\$ 2,000	\$ 2,000	0.0%
5547	LEASE COPIER	\$ 5,160	\$ 5,850	\$ 5,850	0.0%
5575	PRISONER MED/DETENTION	\$ 13,685	\$ 6,000	\$ 6,000	0.0%
	TOTAL MUNICIPAL COURT OPERATING SERVICES	\$ 49,154	\$ 62,227	\$ 61,794	-0.7%
11-402 GENERAL FUND - MUNICIPAL COURT CAPITAL OUTLAY			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
	TOTAL MUNICIPAL COURT CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
	TOTAL EXPENSES	\$ 279,229	\$ 322,055	\$ 353,031	9.6%
	TOTAL MUNICIPAL COURT EXPENDITURES	\$ 279,229	\$ 322,055	\$ 353,031	9.6%

POLICE DEPARTMENT

General Fund 11 – Department 404

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 2018-19 operating budget for the Police Department.

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

11-404 GENERAL FUND - POLICE DEPT PERSONNEL SERVICES			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5166	Chief of Police	\$ 86,339	\$ 89,273	\$ 91,058	2.0%
5167	Deputy Chief of Police	\$ 63,153	\$ 66,067	\$ 67,388	2.0%
5168	Detective	\$ 50,471	\$ 49,441	\$ 48,334	-2.2%
5169	Certified Patrol Officer	\$ -	\$ 39,432	\$ 40,221	2.0%
5170	Certified Patrol Officer	\$ -	\$ 39,432	\$ 40,221	2.0%
5171	Certified Patrol Officer	\$ 43,427	\$ 42,981	\$ 43,841	2.0%
5172	Certified Patrol Officer	\$ 44,365	\$ 42,981	\$ 43,841	2.0%
5173	Detective	\$ 47,915	\$ 47,386	\$ 48,334	2.0%
5174	Police Sergeant	\$ 51,492	\$ 52,243	\$ 53,288	2.0%
5175	Police Lieutenant	\$ 58,963	\$ 60,478	\$ 61,688	2.0%
5176	Certified Patrol Officer	\$ 44,854	\$ 42,981	\$ 43,841	2.0%
5177	Certified Patrol Officer	\$ 44,657	\$ 42,981	\$ 43,841	2.0%
5178	Police Lieutenant	\$ 58,065	\$ 60,478	\$ 61,688	2.0%
5179	Police Sergeant	\$ 51,999	\$ 52,243	\$ 48,888	-6.4%
5180	Detective	\$ 46,880	\$ 47,386	\$ 48,334	2.0%
5181	Certified Patrol Officer	\$ 45,133	\$ 42,981	\$ 43,841	2.0%
5182	Certified Patrol Officer	\$ 44,530	\$ 42,981	\$ 43,841	2.0%
5183	Police Sergeant	\$ 54,973	\$ 52,243	\$ 53,288	2.0%
5184	Certified Patrol Officer	\$ 43,895	\$ 42,981	\$ 43,841	2.0%
5185	Certified Patrol Officer	\$ 37,683	\$ 42,981	\$ 39,432	-8.3%
5186	Police Lieutenant	\$ 58,052	\$ 60,478	\$ 56,594	-6.4%
5187	Police Sergeant	\$ 54,148	\$ 52,243	\$ 53,288	2.0%
5188	Police Sergeant	\$ 53,133	\$ 52,243	\$ 53,288	2.0%
5189	Police Lieutenant	\$ 58,700	\$ 60,478	\$ 61,688	2.0%
5191	Certified Patrol Officer	\$ 44,356	\$ 42,981	\$ 43,841	2.0%
5192	Certified Patrol Officer (Canine Unit)	\$ 47,730	\$ 47,680	\$ 48,634	2.0%
5193	Certified Patrol Officer	\$ 43,630	\$ 42,981	\$ 43,841	2.0%
5194	Non-Certified Patrol Officer	\$ -	\$ 9,858	\$ 37,554	280.9%
5195	Certified Patrol Officer	\$ 44,139	\$ 42,981	\$ 43,841	2.0%
5196	Police Detective Sergeant	\$ 56,120	\$ 52,243	\$ 53,288	2.0%
5197	Certified Patrol Officer	\$ 41,567	\$ 42,981	\$ 43,841	2.0%
5198	Detective	\$ 47,184	\$ 47,849	\$ 48,806	2.0%
5199	Certified Patrol Officer	\$ 39,274	\$ 42,981	\$ 43,841	2.0%
5201	Certified Patrol Officer	\$ 44,689	\$ 42,981	\$ 43,841	2.0%
5202	Police Sergeant	\$ 51,391	\$ 52,243	\$ 53,288	2.0%
5203	Certified Patrol Officer	\$ 45,075	\$ 42,981	\$ 43,841	2.0%
5204	Certified Patrol Officer	\$ 42,876	\$ 42,981	\$ 43,841	2.0%
5205	Certified Patrol Officer	\$ 56,180	\$ 42,981	\$ 43,841	2.0%
5206	Non-Certified Patrol Officer	\$ -	\$ 9,858	\$ 37,554	280.9%
5207	Certified Patrol Officer	\$ 45,455	\$ 42,981	\$ 40,221	-6.4%
5208	Detective	\$ -	\$ -	\$ 43,473	100.0%
5209	Certified Patrol Officer	\$ -	\$ -	\$ 39,432	100.0%
5221	Police Office Manager/Executive Secretary	\$ 40,478	\$ 41,977	\$ 42,817	2.0%
5222	Police Property Evidence and Vehicle Technician	\$ 39,776	\$ 41,100	\$ 32,486	-21.0%
5227	Police Clerk	\$ 28,222	\$ 29,402	\$ 29,990	2.0%
5228	Police Clerk	\$ 38,303	\$ 37,770	\$ 27,513	-27.2%
5498	POLICE SPECIAL DETAIL OVERTIME	\$ 78,489	\$ 60,000	\$ 60,000	0.0%
5499	OVERTIME	\$ 134,871	\$ 250,000	\$ 250,000	0.0%
		\$ 2,152,632	\$ 2,335,174	\$ 2,473,521	5.9%
5440	FICA EXPENSE	\$ 39,052	\$ 38,775	\$ 39,605	2.1%
5441	PERA EXPENSE	\$ 575,194	\$ 684,620	\$ 754,328	10.2%
5442	MEDICAL INS. EXPENSE	\$ 430,312	\$ 489,485	\$ 747,745	52.8%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 3,099	\$ 7,641	\$ 8,163	6.8%
5444	WORKERS' COMP. INS. EXPENSE	\$ 79,374	\$ 160,185	\$ 182,412	13.9%
		\$ 1,127,031	\$ 1,380,706	\$ 1,732,253	25.5%
	TOTAL POLICE DEPT PERSONNEL SERVICES	\$ 3,279,663	\$ 3,715,880	\$ 4,205,773	13.2%

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

11-404 GENERAL FUND - POLICE DEPT OPERATING SERVICES			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5510	OFFICE SUPPLIES	\$ 14,932	\$ 16,500	\$ 16,500	0.0%
5511	DATA PROCESSING	\$ 53,350	\$ 98,923	\$ 127,182	28.6%
5512	BOOKS & MANUALS	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 70,765	\$ 110,000	\$ 120,000	9.1%
5514	TRAINING & SEMINARS	\$ 46,411	\$ 50,000	\$ 65,000	30.0%
5515	PRINTING & COPY ING	\$ 2,970	\$ 8,000	\$ 8,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 6,761	\$ 12,500	\$ 12,500	0.0%
5518	POSTAGE	\$ 743	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 30,587	\$ 35,000	\$ 35,000	0.0%
5520	ATTORNEY FEES	\$ 8,546	\$ 15,000	\$ 15,000	0.0%
5521	TELEPHONE EXPENSES	\$ 37,429	\$ 33,500	\$ 33,500	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 1,534	\$ 3,000	\$ 3,000	0.0%
5523	INSURANCE & BONDS	\$ 107,411	\$ 105,000	\$ 115,000	9.5%
5524	PUBLICATIONS & ADVERTISING	\$ 1,318	\$ 1,500	\$ 1,500	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 19,920	\$ 50,000	\$ 50,000	0.0%
5527	FLEET MAINTENANCE	\$ 68,047	\$ 85,000	\$ 100,000	17.6%
5528	JANITORIAL SUPPLIES	\$ 8,859	\$ 7,500	\$ 7,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 68,884	\$ 70,000	\$ 85,000	21.4%
5531	TRAVEL EXPENSES	\$ 14,393	\$ 20,000	\$ 20,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 143,878	\$ 155,390	\$ 185,887	19.6%
5547	LEASE COPIER	\$ 12,324	\$ 11,790	\$ 10,000	-15.2%
5550	LOAN EXPENSE (VRECC)	\$ -	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES-CALLS FOR SERV (VRECC)	\$ 126,292	\$ 135,355	\$ 135,171	-0.1%
5576	DRUG ASSET FORFEITURE EXPENSE	\$ 489	\$ 2,500	\$ 2,500	0.0%
5584	PROMOTIONAL	\$ 7,325	\$ 8,500	\$ 8,500	0.0%
5590	DETENTION SUPPLIES/MEALS	\$ -	\$ 250	\$ 250	0.0%
5591	JAIL LAUNDRY	\$ -	\$ 250	\$ 250	0.0%
TOTAL POLICE DEPT OPERATING SERVICES		\$ 855,168	\$ 1,038,458	\$ 1,160,240	11.7%
11-404 GENERAL FUND - POLICE DEPT CAPITAL OUTLAY			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5632	CAPITAL OUTLAY/POLICE VEHICLES (5)	\$ 135,910	\$ 137,590	\$ 143,200	4.1%
5633	CAPITAL OUTLAY/TRAILER	\$ -	\$ 5,000	\$ -	-100.0%
5635	CAPITAL OUTLAY/MOTORCYCLES (2)	\$ -	\$ 30,000	\$ -	-100.0%
TOTAL POLICE DEPT CAPITAL OUTLAY		\$ 135,910	\$ 172,590	\$ 143,200	-17.0%
TOTAL EXPENSES		\$ 4,270,741	\$ 4,926,928	\$ 5,509,213	11.8%
TOTAL POLICE DEPT EXPENDITURES		\$ 4,270,741	\$ 4,926,928	\$ 5,509,213	11.8%

FIRE DEPARTMENT

General Fund 11 – Department 405

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 2018-19 operating budget for the Fire Department.

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

11-405 GENERAL FUND - FIRE DEPT PERSONNEL SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5246	Fire Chief	\$ 74,550	\$ 76,300	\$ 77,826	2.0%
5247	Assistant Fire Chief	\$ 61,402	\$ 59,371	\$ 60,558	2.0%
5248	Firefighter/EMT Intermediate	\$ 31,397	\$ 32,072	\$ 32,713	2.0%
5249	Fire Lieutenant	\$ 42,839	\$ 45,195	\$ 46,099	2.0%
5250	Fire Lieutenant	\$ 49,666	\$ 49,322	\$ 50,308	2.0%
5251	Firefighter/EMT Intermediate	\$ 30,417	\$ 32,072	\$ 35,816	11.7%
5252	Firefighter/EMT Basic	\$ 39,972	\$ 41,489	\$ 42,319	2.0%
5253	Firefighter/EMT Intermediate	\$ 40,812	\$ 43,103	\$ 43,965	2.0%
5254	Firefighter/EMT Basic	\$ 21,745	\$ 29,424	\$ 28,023	-4.8%
5255	Firefighter/EMT Intermediate	\$ 40,730	\$ 43,103	\$ 43,965	2.0%
5256	Fire Lieutenant (Vacant)	\$ 2,207	\$ 22,889	\$ 45,778	100.0%
5257	Firefighter/EMT Basic	\$ 32,570	\$ 35,360	\$ 36,067	2.0%
5258	Fire Marshal	\$ 46,329	\$ 47,277	\$ 51,880	9.7%
5259	Firefighter/EMT Basic	\$ 19,794	\$ 29,424	\$ 32,714	11.2%
5260	Firefighter/EMT Basic	\$ 31,405	\$ 29,424	\$ 30,012	2.0%
5261	Firefighter/EMT Basic	\$ 29,809	\$ 32,072	\$ 32,713	2.0%
5262	Firefighter/EMT Basic	\$ 18,875	\$ 29,424	\$ 32,714	11.2%
5263	Firefighter/EMT Basic	\$ -	\$ 28,023	\$ 30,012	7.1%
5264	Firefighter/EMT Basic	\$ -	\$ 28,023	\$ 30,012	7.1%
5265	Administrative Assistant	\$ 28,105	\$ 29,402	\$ 29,990	2.0%
5266	Firefighter/EMT Basic	\$ -	\$ 29,424	\$ 28,023	-4.8%
5266	Firefighter/EMT Basic	\$ -	\$ 29,424	\$ 28,023	-4.8%
5267	Firefighter/EMT Basic	\$ -	\$ 28,023	\$ 30,012	7.1%
5268	Firefighter/EMT Basic	\$ -	\$ 19,772	\$ 28,023	41.7%
5269	Firefighter/EMT Basic	\$ -	\$ 19,772	\$ 29,424	48.8%
5270	Firefighter/EMT Basic	\$ -	\$ 19,772	\$ 28,023	41.7%
5459	Fire Captain	\$ 50,456	\$ 51,560	\$ 52,591	2.0%
5499	OVERTIME	\$ 69,304	\$ 95,000	\$ 95,000	0.0%
5545	Volunteer Firefighters	\$ 1,569	\$ 19,000	\$ 19,000	0.0%
		\$ 763,951	\$ 1,074,515	\$ 1,151,605	7.2%
5440	FICA EXPENSE	\$ 12,074	\$ 14,545	\$ 18,558	27.6%
5441	PERA EXPENSE	\$ 210,460	\$ 271,407	\$ 359,210	32.4%
5442	MEDICAL INS. EXPENSE	\$ 141,532	\$ 175,815	\$ 422,638	140.4%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,179	\$ 3,449	\$ 3,800	10.2%
5444	WORKERS' COMP. INS. EXPENSE	\$ 39,329	\$ 56,104	\$ 75,941	35.4%
		\$ 404,574	\$ 521,320	\$ 880,147	68.8%
	TOTAL FIRE DEPT PERSONNEL SERVICES	\$ 1,168,525	\$ 1,595,835	\$ 2,031,752	27.3%

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

11-405 GENERAL FUND - FIRE DEPT OPERATING SERVICES			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5505	EQUIPMENT/OPERATING EXPENSE	\$ 26,879	\$ 72,209	\$ 50,000	-30.8%
5510	OFFICE SUPPLIES	\$ 5,105	\$ 5,500	\$ 5,500	0.0%
5511	DATA PROCESSING	\$ 12,684	\$ 16,602	\$ 32,509	95.8%
5513	GAS & OIL FOR VEHICLES	\$ 12,284	\$ 25,000	\$ 25,000	0.0%
5514	TRAINING & SEMINARS	\$ 7,960	\$ 15,000	\$ 15,000	0.0%
5515	PRINTING & COPY ING	\$ 924	\$ 1,500	\$ 1,500	0.0%
5517	PROFESSIONAL SERVICES-MED. DIR.	\$ 8,050	\$ 11,500	\$ 11,500	0.0%
5518	POSTAGE	\$ 9	\$ 500	\$ 500	0.0%
5519	UTILITIES	\$ 12,146	\$ 19,880	\$ 24,300	22.2%
5521	TELEPHONE EXP.	\$ 7,448	\$ 11,500	\$ 8,000	-30.4%
5522	SUBSCRIPTIONS & DUES	\$ 240	\$ 1,500	\$ 1,500	0.0%
5523	INSURANCE & BONDS	\$ 11,821	\$ 11,244	\$ 15,000	33.4%
5525	BUILDING & GROUNDS MAINT.	\$ 8,477	\$ 14,200	\$ 16,000	12.7%
5527	FLEET MAINTENANCE	\$ 31,399	\$ 30,000	\$ 30,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 1,298	\$ 2,130	\$ 4,000	87.8%
5530	UNIFORM ALLOWANCE	\$ 13,541	\$ 23,000	\$ 25,000	8.7%
5531	TRAVEL EXPENSES	\$ 865	\$ 8,250	\$ 8,000	-3.0%
5534	TOOLS & EQUIPMENT	\$ 6,206	\$ 17,178	\$ 26,000	51.4%
5536	SAFETY EQUIPMENT	\$ 14,178	\$ 16,000	\$ 16,000	0.0%
5547	LEASE PAYMENTS	\$ 3,010	\$ 5,000	\$ 5,000	0.0%
5551	BOOKKEEPING CHARGES-CALLS FOR SERV (VRECC)	\$ 22,287	\$ 23,886	\$ 23,854	-0.1%
5568	SAFETY PROMOTIONAL MATERIAL	\$ 5,882	\$ 6,000	\$ 6,000	0.0%
5569	RADIO SERVICE CONTRACT	\$ 2,472	\$ 44,205	\$ 9,000	-79.6%
TOTAL FIRE DEPT OPERATING SERVICES		\$ 215,164	\$ 381,784	\$ 359,163	-5.9%
11-405 GENERAL FUND - FIRE DEPT CAPITAL OUTLAY			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5607	CAPITAL OUTLAY/BULLEX FIRE EXTINGUISHER TRAINING PROP	\$ -	\$ 16,443	\$ -	-100.0%
5631	CAPITAL OUTLAY/AMBULANCE	\$ 108,170	\$ -	\$ -	0.0%
5639	CAPITAL OUTLAY/UTV	\$ -	\$ -	\$ 16,818	100.0%
5646	CAPITAL OUTLAY/ZOLL X-SERIES AED/UPGRADE EXISTING EKG UNIT	\$ 45,271	\$ -	\$ -	0.0%
5665	CAPITAL OUTLAY/TRAINING TOWER	\$ -	\$ -	\$ 261,921	100.0%
5666	CAPITAL OUTLAY/MOBILE REPEATER	\$ 15,673	\$ 16,345	\$ -	-100.0%
TOTAL FIRE DEPT CAPITAL OUTLAY		\$ 169,114	\$ 32,788	\$ 278,739	750.1%
TOTAL EXPENSES		\$ 1,552,803	\$ 2,010,406	\$ 2,669,654	32.8%
TOTAL FIRE DEPT EXPENDITURES		\$ 1,552,803	\$ 2,010,406	\$ 2,669,654	32.8%

PUBLIC WORKS DEPARTMENT - STREETS DIVISION

General Fund 11 – Department 406

MISSION

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

DESCRIPTION

The Village infrastructure consists of 156 acres of storm water retention ponds, 80 miles of roads, 2,500 streetlights, and 291,861 linear feet of sidewalks.

GOALS AND OBJECTIVES

- To utilize Pavement Condition Index (PCI) software in understanding and cataloging current and future roadway conditions.
- To inspect, clean and repair storm water systems prior to failure, loss of property, or life.
- 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 community emergencies within available resources.
- To assist departments in cost savings measures through parking lot maintenance, building site renovation, or new construction.
- To utilize GIS technology to verify, document and track infrastructure conditions, in order to support the aesthetics and function of the infrastructure.

Table 11 presents the Fiscal Year 2018-19 operating budget for the Streets Division.

**Table 11: PUBLIC WORKS DEPARTMENT - STREETS DIVISION
General Fund 11 – Department 406**

11-406 GENERAL FUND - STREETS DIV. PERSONNEL SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5281	Street Division Supervisor	\$ 42,854	\$ 44,380	\$ 59,679	34.5%
5282	Truck Driver/Equipment Operator	\$ 23,676	\$ 29,155	\$ 29,155	0.0%
5283	Truck Driver/Equipment Operator	\$ 35,009	\$ 31,558	\$ 32,189	2.0%
5284	Street Sweeper	\$ 19,054	\$ 28,825	\$ 26,974	-6.4%
5285	Street Maintenance Worker III	\$ -	\$ 35,868	\$ 35,867	0.0%
5286	Street Laborer	\$ 29,624	\$ 26,952	\$ 27,491	2.0%
5287	Street Laborer	\$ 30,199	\$ 31,579	\$ 32,211	2.0%
5288	Assistant Street Supervisor	\$ 36,752	\$ 43,043	\$ 43,904	2.0%
5289	Street Laborer	\$ -	\$ -	\$ 26,765	100.0%
5438	Laborers/Seasonal	\$ 23,434	\$ 23,500	\$ 10,000	-57.4%
5499	OVERTIME	\$ 13,699	\$ 10,500	\$ 10,500	0.0%
		\$ 254,302	\$ 305,361	\$ 334,736	9.6%
5440	FICA EXPENSE	\$ 18,752	\$ 23,360	\$ 25,607	9.6%
5441	PERA EXPENSE	\$ 41,693	\$ 57,240	\$ 62,942	10.0%
5442	MEDICAL INS. EXPENSE	\$ 47,037	\$ 53,857	\$ 146,298	171.6%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 42	\$ 1,008	\$ 1,105	9.6%
5444	WORKERS' COMP. INS. EXPENSE	\$ 24,690	\$ 42,545	\$ 46,638	9.6%
		\$ 132,213	\$ 178,010	\$ 282,590	58.7%
TOTAL STREETS DIV. PERSONNEL SERVICES		\$ 386,515	\$ 483,371	\$ 617,326	27.7%
11-406 GENERAL FUND - STREETS DIV. OPERATING SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5510	OFFICE SUPPLIES	\$ 3,114	\$ 3,000	\$ 3,000	0.0%
5511	DATA PROCESSING	\$ 1,103	\$ 6,835	\$ 9,323	36.4%
5513	GAS & OIL FOR VEHICLES	\$ 21,997	\$ 22,000	\$ 22,000	0.0%
5514	TRAINING & SEMINARS	\$ 4,451	\$ 4,200	\$ 4,200	0.0%
5517	PROFESSIONAL SERVICES	\$ 243,731	\$ 100,000	\$ 150,000	50.0%
5518	POSTAGE	\$ 2	\$ 50	\$ 50	0.0%
5519	UTILITIES	\$ 199,744	\$ 210,000	\$ 210,000	0.0%
5521	TELEPHONE EXPENSE	\$ 3,803	\$ 4,000	\$ 4,000	0.0%
5523	INSURANCE & BONDS	\$ 27,140	\$ 27,633	\$ 31,000	12.2%
5524	PUBLICATIONS & ADVERTISING	\$ 87	\$ 1,450	\$ 1,000	-31.0%
5525	BUILDING & GROUNDS MAINT.	\$ 20,302	\$ 17,500	\$ 15,000	-14.3%
5527	FLEET MAINTENANCE	\$ 43,354	\$ 56,800	\$ 51,000	-10.2%
5530	UNIFORM ALLOWANCE	\$ 3,762	\$ 4,550	\$ 4,500	-1.1%
5531	TRAVEL EXPENSE	\$ 1,613	\$ 1,400	\$ 1,400	0.0%
5534	TOOLS & EQUIPMENT	\$ 18,798	\$ 22,000	\$ 21,000	-4.5%
5535	ROAD SIGNS	\$ 14,868	\$ 18,000	\$ 15,000	-16.7%
5536	SAFETY EQUIPMENT	\$ 17,981	\$ 17,400	\$ 17,400	0.0%
5537	CHEMICALS	\$ 6,057	\$ 4,645	\$ 4,645	0.0%
5543	STREET LIGHT REPAIRS	\$ 81,209	\$ 40,000	\$ 40,000	0.0%
TOTAL STREETS DIV. OPERATING SERVICES		\$ 713,117	\$ 561,463	\$ 604,518	7.7%

**Table 11: PUBLIC WORKS DEPARTMENT - STREETS DIVISION
(Continued)
General Fund 11 – Department 406**

11-406 GENERAL FUND - STREETS DIV. CAPITAL OUTLAY					
		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5692	CAPITAL OUTLAY/IACR INTERCHANGE STUDY	\$ -	\$ 207,839	\$ -	-100.0%
5695	CAPITAL OUTLAY/TRUCK	\$ 31,270	\$ 34,000	\$ 34,000	0.0%
TOTAL STREETS DIV. CAPITAL OUTLAY		\$ 31,270	\$ 241,839	\$ 34,000	-85.9%
TOTAL EXPENSES		\$ 1,130,901	\$ 1,286,673	\$ 1,255,844	-2.4%
TOTAL STREETS DIV. EXPENDITURES		\$ 1,130,901	\$ 1,286,673	\$ 1,255,844	-2.4%

COMMUNITY SERVICES DEPARTMENT - PARKS, RECREATION, OPEN SPACE, AND FACILITY MAINTENANCE DIVISIONS

General Fund 11 – Department 407

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 2018-19 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**

11-407 GENERAL FUND - PARKS DIV. PERSONNEL SERVICES			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5301	Community Services Director	\$ 67,636	\$ 70,757	\$ 72,172	2.0%
5302	Assistant Community Services Director (Vacant)	\$ -	\$ -	\$ -	0.0%
5303	Park Technician	\$ 22,908	\$ 23,942	\$ 24,421	2.0%
5304	Parks Supervisor	\$ 41,216	\$ 42,381	\$ 43,229	2.0%
5306	Park Ranger	\$ -	\$ -	\$ 39,544	100.0%
5307	Facility Technician II	\$ -	\$ 30,984	\$ 31,604	2.0%
5308	Park Ranger	\$ 37,455	\$ 39,039	\$ 39,820	2.0%
5309	Park Technician III	\$ 38,571	\$ 40,209	\$ 41,013	2.0%
5310	Park Technician	\$ 20,228	\$ 26,765	\$ 22,396	-16.3%
5311	Recreation Aide	\$ 23,802	\$ 24,900	\$ 23,767	-4.5%
5312	Youth Coordinator	\$ 38,365	\$ 39,209	\$ 39,993	2.0%
5313	Facility Technician II	\$ 29,325	\$ 30,677	\$ 31,291	2.0%
5314	Facility Technician II	\$ 30,547	\$ 31,956	\$ 32,595	2.0%
5315	Park Technician II	\$ 25,119	\$ 28,259	\$ 29,781	5.4%
5316	Facility Supervisor	\$ 41,205	\$ 42,381	\$ 43,229	2.0%
5317	Park Technician	\$ 15,207	\$ 21,957	\$ 22,396	2.0%
5318	Open Space Supervisor	\$ 45,729	\$ 47,386	\$ 48,334	2.0%
5319	Recreation Supervisor	\$ 39,241	\$ 41,052	\$ 41,873	2.0%
5320	Sports Coordinator	\$ 20,953	\$ 32,072	\$ 32,713	2.0%
5321	Recreation Specialist	\$ 28,105	\$ 29,402	\$ 29,990	2.0%
5322	Park Ranger	\$ 36,151	\$ 37,524	\$ 38,274	2.0%
5325	Park Technician	\$ 4,217	\$ 21,957	\$ 22,396	2.0%
5327	Park Technician	\$ 16,057	\$ 21,957	\$ 22,396	2.0%
5329	Park Laborer	\$ -	\$ 6,766	\$ 6,766	0.0%
5330	Seasonal Part-Time	\$ 105,199	\$ 144,409	\$ 150,000	3.9%
5499	OVERTIME	\$ 36,414	\$ 26,400	\$ 26,400	0.0%
		\$ 763,648	\$ 902,341	\$ 956,394	6.0%
5440	FICA EXPENSE	\$ 56,533	\$ 69,457	\$ 73,164	5.3%
5441	PERA EXPENSE	\$ 124,906	\$ 171,127	\$ 151,416	-11.5%
5442	MEDICAL INS. EXPENSE	\$ 150,065	\$ 167,029	\$ 357,617	114.1%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 3,517	\$ 2,996	\$ 3,156	5.3%
5444	WORKERS' COMP. INS. EXPENSE	\$ 23,201	\$ 53,285	\$ 56,129	5.3%
		\$ 358,221	\$ 463,894	\$ 641,482	38.3%
	TOTAL PARKS DIV. PERSONNEL SERVICES	\$ 1,121,869	\$ 1,366,235	\$ 1,597,876	17.0%

**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			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5503	SUMMER RECREATION EXPENSES	\$ 21,243	\$ 21,000	\$ 21,000	0.0%
5510	OFFICE SUPPLIES	\$ 10,268	\$ 15,000	\$ 15,000	0.0%
5511	DATA PROCESSING	\$ 14,801	\$ 22,843	\$ 49,717	117.6%
5513	GAS & OIL FOR VEHICLES	\$ 20,635	\$ 31,000	\$ 31,000	0.0%
5514	TRAINING & SEMINARS	\$ 8,878	\$ 12,500	\$ 15,000	20.0%
5517	PROFESSIONAL SERVICES	\$ 14,993	\$ 20,000	\$ 20,000	0.0%
5519	UTILITIES	\$ 286,252	\$ 300,000	\$ 350,000	16.7%
5521	TELEPHONE EXPENSES	\$ 17,620	\$ 18,000	\$ 18,000	0.0%
5523	INSURANCE & BONDS	\$ 30,615	\$ 37,591	\$ 40,000	6.4%
5524	PUBLICATIONS & ADVERTISING	\$ 10,044	\$ 4,000	\$ 4,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 154,980	\$ 165,000	\$ 185,000	12.1%
5526	GRAFFITI REMOVAL	\$ 1,028	\$ 3,000	\$ 3,000	0.0%
5527	FLEET MAINTENANCE	\$ 33,947	\$ 30,000	\$ 30,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 4,647	\$ 8,000	\$ 8,000	0.0%
5530	UNIFORM ALLOWANCE	\$ 6,500	\$ 8,750	\$ 8,750	0.0%
5531	TRAVEL EXPENSES	\$ 5,017	\$ 5,000	\$ 5,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 17,841	\$ 22,500	\$ 25,000	11.1%
5536	SAFETY EQUIPMENT	\$ 21,290	\$ 7,250	\$ 8,000	10.3%
5548	SPECIAL EVENTS/4TH OF JULY EVENTS	\$ 64,993	\$ 41,500	\$ 45,000	8.4%
5574	POOL SUPPORT	\$ 35,000	\$ 35,000	\$ 35,000	0.0%
5578	MOSQUITO CONTROL	\$ 4,160	\$ 10,000	\$ 10,000	0.0%
5596	WELLNESS CENTER FACILITY MAINTENANCE	\$ 5,625	\$ 10,000	\$ 10,000	0.0%
5598	SENIOR CENTER FACILITY MAINTENANCE	\$ 42,074	\$ 45,800	\$ 45,800	0.0%
5599	TRANSPORTATION CENTER FACILITY MAINTENANCE	\$ 60,090	\$ 83,000	\$ 83,000	0.0%
TOTAL PARKS DIV. OPERATING SERVICES		\$ 892,542	\$ 956,734	\$ 1,065,267	11.3%
11-407 GENERAL FUND - PARKS DIV. CAPITAL OUTLAY			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5603	CAPITAL OUTLAY/MOWER	\$ 62,091	\$ -	\$ -	0.0%
5607	CAPITAL OUTLAY/TRUCK	\$ 65,230	\$ 70,000	\$ 35,000	-50.0%
5609	CAPITAL OUTLAY/OFF HIGHWAY VEHICLE	\$ -	\$ -	\$ 17,500	100.0%
5622	CAPITAL OUTLAY/FLIR CAMERA SERVER	\$ -	\$ -	\$ 22,500	100.0%
5623	CAPITAL OUTLAY/HVAC UNITS (4) AND SWAMP UNITS (2)	\$ -	\$ -	\$ 60,000	100.0%
5671	CAPITAL OUTLAY/GENERAL PARK IMPROVEMENTS	\$ 99,374	\$ 200,000	\$ 200,000	0.0%
5672	CAPITAL OUTLAY/HUNING RANCH PARK IMPROVEMENTS	\$ 88,886	\$ 150,000	\$ 1,400,000	833.3%
5674	CAPITAL OUTLAY/SPORTS COMPLEX	\$ 178,593	\$ 580,000	\$ 400,000	-31.0%
5694	CAPITAL OUTLAY/RIVER PARK IMPROVEMENTS	\$ -	\$ -	\$ 50,000	100.0%
TOTAL PARKS DIV. CAPITAL OUTLAY		\$ 494,174	\$ 1,000,000	\$ 2,185,000	118.5%
TOTAL EXPENSES		\$ 2,508,585	\$ 3,322,969	\$ 4,848,143	45.9%
TOTAL PARKS DIV. EXPENDITURES		\$ 2,508,585	\$ 3,322,969	\$ 4,848,143	45.9%

LIBRARY DEPARTMENT

General Fund 11 – Department 408

MISSION

To provide 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.

DESCRIPTION

The Los Lunas Public Library system 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.

Our branch library, the Los Lunas 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.

GOALS AND OBJECTIVES

Goal I: The children, young adults, and adults in Los Lunas and the surrounding communities will have ready access to a wide variety of materials to meet their recreational, educational, and cultural needs.

Objectives:

1. To maintain a current and popular collection of materials.
2. To provide Interlibrary Loan Services.

Goal II: The residents of Los Lunas and the surrounding communities will have ready access to educational programs and exhibits to inspire a deeper appreciation for learning and an understanding of the area's rich history.

Objectives:

1. To have a Reading Challenge Program to teach children ages 3 to 5 years old how to read.
2. To have weekly story-hour programs for ages 3 to 5 years old to inspire a love of reading, to educate about the heritage of the area, and to learn basic pre-school skills.
3. To have programs geared towards children and teens for the Summer Reading Program.

4. To have regular speaker programs year-round for adults.
5. To develop exhibits that display the cultural heritage of the area.

Goal III: The residents of Los Lunas and the surrounding communities have free ready access to information technologies and materials for personal, educational, and career development.

Objectives:

1. To ensure free public access to the Internet.
2. To maintain access to our catalog via the Internet <http://www.loslunaspubliclibrary.org>
3. To continue to provide access to computers for word processing, email, research, E-government, career development, and online databases.
4. To continue to provide free basic training to the public on technology resources available at the library and museum.
5. To continue collecting oral histories.
6. To provide access to digital materials on site.
7. To share materials with UNM Center for Southwest Research online database for worldwide access.

Table 13 presents Fiscal Year 2018-19 operating budget for the Library Department.

Table 13: LIBRARY DEPARTMENT General Fund 11 – Department 408

11-408 GENERAL FUND - LIBRARY DEPT PERSONNEL SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5351	Library Director	\$ 63,735	\$ 66,676	\$ 68,010	2.0%
5352	Assistant Library Director	\$ 35,490	\$ 37,128	\$ 37,871	2.0%
5353	Library Technician	\$ 29,101	\$ 30,444	\$ 31,053	2.0%
5354	Library Technician / Technical Services	\$ 18,908	\$ 26,387	\$ 26,915	2.0%
5355	Library Technician	\$ 25,226	\$ 26,387	\$ 26,915	2.0%
5356	Children's Librarian	\$ 21,575	\$ 26,387	\$ 26,915	2.0%
5357	Museum Specialist	\$ 40,072	\$ 41,641	\$ 41,641	0.0%
5358	Part-time Library Aide	\$ 3,174	\$ 3,739	\$ 4,080	9.1%
5359	Library Technician	\$ 25,226	\$ 26,387	\$ 26,204	-0.7%
5360	Museum Technician	\$ 20,920	\$ 17,706	\$ 29,510	66.7%
5361	Museum Technician	\$ -	\$ -	\$ 29,509	100.0%
5380	Youth Employment	\$ 2,837	\$ 2,241	\$ 3,151	40.6%
		\$ 286,264	\$ 305,122	\$ 351,772	15.3%
5440	FICA EXPENSE	\$ 20,983	\$ 24,913	\$ 26,911	8.0%
5441	PERA EXPENSE	\$ 51,629	\$ 63,218	\$ 68,288	8.0%
5442	MEDICAL INS. EXPENSE	\$ 71,253	\$ 86,990	\$ 162,553	86.9%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 2,086	\$ 1,075	\$ 1,161	8.0%
5444	WORKERS' COMP. INS. EXPENSE	\$ 1,747	\$ 2,553	\$ 2,758	8.0%
		\$ 147,698	\$ 178,749	\$ 261,670	46.4%
TOTAL LIBRARY DEPT PERSONNEL SERVICES		\$ 433,962	\$ 483,871	\$ 613,442	26.8%
11-408 GENERAL FUND - LIBRARY DEPT OPERATING SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5510	OFFICE SUPPLIES	\$ 17,399	\$ 17,000	\$ 34,000	100.0%
5511	DATA PROCESSING	\$ 26,289	\$ 33,319	\$ 43,307	30.0%
5513	GAS & OIL FOR VEHICLES	\$ 813	\$ 1,000	\$ 1,000	0.0%
5514	TRAINING & SEMINARS	\$ 10,221	\$ 12,306	\$ 15,390	25.1%
5515	PRINTING & COPYING	\$ 5,692	\$ 6,900	\$ 6,900	0.0%
5517	PROFESSIONAL SERVICES	\$ 13,197	\$ 19,583	\$ 50,343	157.1%
5518	POSTAGE	\$ 2,643	\$ 3,400	\$ 3,400	0.0%
5519	UTILITIES	\$ 18,500	\$ 22,800	\$ 22,800	0.0%
5521	TELEPHONE EXPENSES	\$ 2,219	\$ 2,400	\$ 2,400	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 1,719	\$ 2,085	\$ 2,085	0.0%
5523	INSURANCE & BONDS	\$ 13,656	\$ 15,000	\$ 15,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 7,379	\$ 11,550	\$ 12,500	8.2%
5525	BUILDING & GROUNDS MAINT.	\$ 16,494	\$ 71,399	\$ 15,400	-78.4%
5527	FLEET MAINTENANCE	\$ 129	\$ 600	\$ 600	0.0%
5528	JANITORIAL SUPPLIES	\$ 15,732	\$ 16,769	\$ 16,769	0.0%
5531	TRAVEL EXPENSES	\$ 7,364	\$ 11,420	\$ 13,360	17.0%
5547	LEASE COPIER	\$ 5,686	\$ 11,000	\$ 13,100	19.1%
5570	MATERIAL ALLOWANCE	\$ 41,914	\$ 43,000	\$ 43,000	0.0%
5584	PROMOTIONAL	\$ 1,612	\$ 3,100	\$ 5,000	61.3%
5596	GO BOND EXPENDITURES	\$ 28,000	\$ 42,000	\$ 29,000	-31.0%
TOTAL LIBRARY DEPT OPERATING SERVICES		\$ 236,656	\$ 346,630	\$ 345,353	-0.4%
11-408 GENERAL FUND - LIBRARY DEPT CAPITAL OUTLAY					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5615	CAPITAL OUTLAY/LIBRARY PROPERTY ACQUISITION	\$ -	\$ -	\$ 85,000	100.0%
5623	CAPITAL OUTLAY/HVAC UNITS (2)	\$ -	\$ -	\$ 25,000	100.0%
TOTAL LIBRARY DEPT CAPITAL OUTLAY		\$ -	\$ -	\$ 110,000	100.0%
TOTAL EXPENSES		\$ 670,618	\$ 830,501	\$ 1,068,796	28.7%
TOTAL LIBRARY DEPT EXPENDITURES		\$ 670,618	\$ 830,501	\$ 1,068,796	28.7%

COMMUNITY DEVELOPMENT DEPARTMENT

General Fund 11 – Department 411

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 maintaining the Village's 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 and 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 2018-19 operating budget for the Community Development Department.

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

11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT PERSONNEL SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5364	Community Development Director	\$ 74,953	\$ 78,411	\$ 79,979	2.0%
5365	Economic Development Manager	\$ 59,923	\$ 62,688	\$ 63,942	2.0%
5366	Code Enforcement Supervisor	\$ 55,331	\$ 56,630	\$ 57,763	2.0%
5367	Code Enforcement Officer	\$ 32,835	\$ 34,350	\$ 35,037	2.0%
5368	Special Projects Planner	\$ 49,938	\$ 52,243	\$ 53,288	2.0%
5369	Administrative Assistant	\$ 24,004	\$ 31,201	\$ 31,825	2.0%
5371	Planning & Zoning Board	\$ 627	\$ 3,513	\$ 3,513	0.0%
5372	Code Enforcement Specialist	\$ -	\$ 43,599	\$ 39,488	-9.4%
5373	Code Enforcement Officer	\$ 32,800	\$ 34,350	\$ 32,787	-4.6%
5374	Code Enforcement Officer	\$ 37,717	\$ 39,458	\$ 40,247	2.0%
5375	Planning Intern	\$ 10,239	\$ 15,361	\$ 24,960	62.5%
5376	Planning Technician	\$ -	\$ -	\$ 37,662	100.0%
5380	Youth Employment	\$ 16,335	\$ 34,000	\$ 17,000	-50.0%
		\$ 394,703	\$ 485,804	\$ 517,491	6.5%
5440	FICA EXPENSE	\$ 28,977	\$ 37,164	\$ 39,588	6.5%
5441	PERA EXPENSE	\$ 70,499	\$ 79,243	\$ 92,313	16.5%
5442	MEDICAL INS. EXPENSE	\$ 73,284	\$ 86,782	\$ 162,553	87.3%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,629	\$ 1,603	\$ 1,708	6.5%
5444	WORKERS' COMP. INS. EXPENSE	\$ 5,271	\$ 10,882	\$ 11,670	7.2%
		\$ 179,661	\$ 215,674	\$ 307,832	42.7%
	TOTAL COMMUNITY DEV. DEPT PERSONNEL SERVICES	\$ 574,364	\$ 701,479	\$ 825,323	17.7%

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

11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT OPERATING SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5502	TREK FOR TRASH	\$ 3,040	\$ 3,000	\$ 3,000	0.0%
5510	OFFICE SUPPLIES	\$ 8,554	\$ 9,700	\$ 9,700	0.0%
5511	DATA PROCESSING	\$ 42,385	\$ 38,719	\$ 56,074	44.8%
5512	BOOKS & MANUALS	\$ 118	\$ 260	\$ 500	92.3%
5513	GAS & OIL FOR VEHICLES	\$ 6,234	\$ 7,200	\$ 8,000	11.1%
5514	TRAINING & SEMINARS	\$ 10,798	\$ 12,000	\$ 12,000	0.0%
5515	PRINTING & COPYING	\$ 750	\$ 1,000	\$ 1,000	0.0%
5516	REPORTING & RECORDING	\$ 150	\$ 300	\$ 300	0.0%
5517	PROFESSIONAL SERVICES	\$ 103,609	\$ 95,000	\$ 125,000	31.6%
5518	POSTAGE	\$ 2,731	\$ 6,000	\$ 5,000	-16.7%
5519	UTILITIES	\$ 4,093	\$ 6,000	\$ 6,000	0.0%
5520	ATTORNEY FEES	\$ 8,578	\$ 9,000	\$ 9,000	0.0%
5521	TELEPHONE EXPENSES	\$ 6,458	\$ 7,200	\$ 7,800	8.3%
5522	SUBSCRIPTIONS & DUES	\$ 2,876	\$ 1,850	\$ 2,000	8.1%
5523	INSURANCE & BONDS	\$ 10,420	\$ 10,800	\$ 12,000	11.1%
5524	PUBLICATIONS & ADVERTISING	\$ 2,021	\$ 2,240	\$ 3,000	33.9%
5525	BUILDING & GROUNDS MAINT.	\$ 421	\$ 1,050	\$ 500	-52.4%
5527	FLEET MAINTENANCE	\$ 4,526	\$ 3,000	\$ 3,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 3,606	\$ 4,000	\$ 4,000	0.0%
5530	UNIFORM ALLOWANCE	\$ 1,352	\$ 4,700	\$ 4,700	0.0%
5531	TRAVEL EXPENSES	\$ 10,357	\$ 10,000	\$ 12,000	20.0%
5534	TOOLS AND EQUIPMENT	\$ 708	\$ 800	\$ 800	0.0%
5536	SAFETY EQUIPMENT	\$ 1,034	\$ 800	\$ 800	0.0%
5547	LEASE PURCHASES (COPIER)	\$ 2,905	\$ 3,000	\$ 3,000	0.0%
5555	KENNEL FEES	\$ 34,614	\$ 35,000	\$ 35,000	0.0%
5558	NUISANCE REMOVAL	\$ 35,452	\$ 6,800	\$ 10,000	47.1%
5559	ANIMAL CONTROL OPER. EXPENSE	\$ 123	\$ 1,300	\$ 1,300	0.0%
5577	ECONOMIC DEVELOPMENT	\$ 412,254	\$ 12,800	\$ 20,000	56.3%
TOTAL COMMUNITY DEV. DEPT OPERATING SERVICES		\$ 720,166	\$ 293,519	\$ 355,474	21.1%
11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT CAPITAL OUTLAY					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5603	CAPITAL OUTLAY/TRUCKS (2)	\$ 72,048	\$ -	\$ 74,000	100.0%
5649	CAPITAL OUTLAY/HVAC UNITS (2)	\$ 32,458	\$ -	\$ -	0.0%
TOTAL COMMUNITY DEV. DEPT CAPITAL OUTLAY		\$ 104,506	\$ -	\$ 74,000	100.0%
TOTAL EXPENSES		\$ 1,399,036	\$ 994,998	\$ 1,254,797	26.1%
TOTAL COMMUNITY DEV. DEPT EXPENDITURES		\$ 1,399,036	\$ 994,998	\$ 1,254,797	26.1%

PUBLIC WORKS DEPARTMENT - FLEET MAINTENANCE DIVISION

General Fund 11 – Department 412

MISSION

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

DESCRIPTION

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

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

GOALS AND OBJECTIVES

- To economically and efficiently maintain the equipment needed by all departments so they have the tools necessary to perform their services.
- To keep first responders' vehicles on the road through frequent scheduled preventive maintenance services.
- To utilize AssetWorks web-based software in tracking, and scheduling service repairs, while offering departments access to real-time tracking of parts, labor hours, and repair conditions.

Table 15 presents the Fiscal Year 2018-19 operating budget for the Fleet Maintenance Division.

Table 15: PUBLIC WORKS DEPARTMENT - FLEET MAINTENANCE DIVISION
General Fund 11 – Department 412

11-412 GENERAL FUND - FLEET MAINTENANCE DIV. PERSONNEL SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5381	Fleet Maintenance Supervisor	\$ 49,946	\$ 52,318	\$ 53,364	2.0%
5382	Mechanic	\$ 32,192	\$ 33,677	\$ 34,351	2.0%
5383	Mechanic	\$ 32,213	\$ 33,677	\$ 34,351	2.0%
5384	Mechanic	\$ 42,486	\$ 44,436	\$ 45,325	2.0%
5385	Heavy Duty Mechanic	\$ -	\$ -	\$ 47,318	100.0%
5499	OVERTIME	\$ 2,097	\$ 5,500	\$ 5,500	0.0%
		\$ 158,934	\$ 169,607	\$ 220,208	29.8%
5440	FICA EXPENSE	\$ 11,529	\$ 12,975	\$ 16,846	29.8%
5441	PERA EXPENSE	\$ 30,343	\$ 31,857	\$ 41,680	30.8%
5442	MEDICAL INS. EXPENSE	\$ 40,385	\$ 45,437	\$ 81,277	78.9%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 367	\$ 560	\$ 727	29.8%
5444	WORKERS' COMP. INS. EXPENSE	\$ 7,499	\$ 11,834	\$ 15,365	29.8%
		\$ 90,123	\$ 102,663	\$ 155,895	51.9%
TOTAL FLEET MAINTENANCE DIV. PERSONNEL SERVICES		\$ 249,057	\$ 272,270	\$ 376,103	38.1%
11-412 GENERAL FUND - FLEET MAINTENANCE DIV. OPERATING SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5505	RIO METRO MAINTENANCE & REPAIR EXPENSES	\$ 136,518	\$ 124,000	\$ 89,000	-28.2%
5510	OFFICE SUPPLIES	\$ 2,148	\$ 3,000	\$ 3,000	0.0%
5511	DATA PROCESSING	\$ 12,727	\$ 16,523	\$ 17,269	4.5%
5512	BOOKS & MANUALS	\$ -	\$ 375	\$ 375	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 6,422	\$ 6,000	\$ 7,000	16.7%
5514	TRAINING & SEMINARS	\$ 3,090	\$ 7,000	\$ 7,000	0.0%
5519	UTILITIES	\$ 8,817	\$ 10,500	\$ 12,500	19.0%
5521	TELEPHONE EXPENSES	\$ 3,550	\$ 3,200	\$ 3,200	0.0%
5523	INSURANCE & BONDS	\$ 5,047	\$ 5,500	\$ 5,100	-7.3%
5525	BUILDING & GROUNDS MAINT.	\$ 30,029	\$ 22,000	\$ 20,000	-9.1%
5527	FLEET MAINTENANCE	\$ 6,981	\$ 16,500	\$ 8,500	-48.5%
5528	JANITORIAL SUPPLIES	\$ 949	\$ 2,500	\$ 2,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 2,755	\$ 2,500	\$ 2,500	0.0%
5531	TRAVEL EXPENSES	\$ -	\$ 2,500	\$ 2,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 14,296	\$ 15,000	\$ 12,000	-20.0%
5536	SAFETY EQUIPMENT	\$ 3,017	\$ 2,800	\$ 2,800	0.0%
5537	CHEMICALS (CAR WASH DETERGENT)	\$ 1,994	\$ 2,500	\$ 2,500	0.0%
TOTAL FLEET MAINTENANCE DIV. OPERATING SERVICES		\$ 238,340	\$ 242,398	\$ 197,744	-18.4%
11-412 GENERAL FUND - FLEET MAINTENANCE DIV. CAPITAL OUTLAY					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5611	CAPITAL OUTLAY/TRUCKS (2)	\$ -	\$ -	\$ 65,000	100.0%
5681	CAPITAL OUTLAY/BUILDING ADDITION	\$ -	\$ -	\$ 900,000	100.0%
TOTAL FLEET MAINTENANCE DIV. CAPITAL OUTLAY		\$ -	\$ -	\$ 965,000	0.0%
TOTAL EXPENSES		\$ 487,397	\$ 514,668	\$ 1,538,847	199.0%
TOTAL FLEET MAINTENANCE DIV. EXPENDITURES		\$ 487,397	\$ 514,668	\$ 1,538,847	199.0%

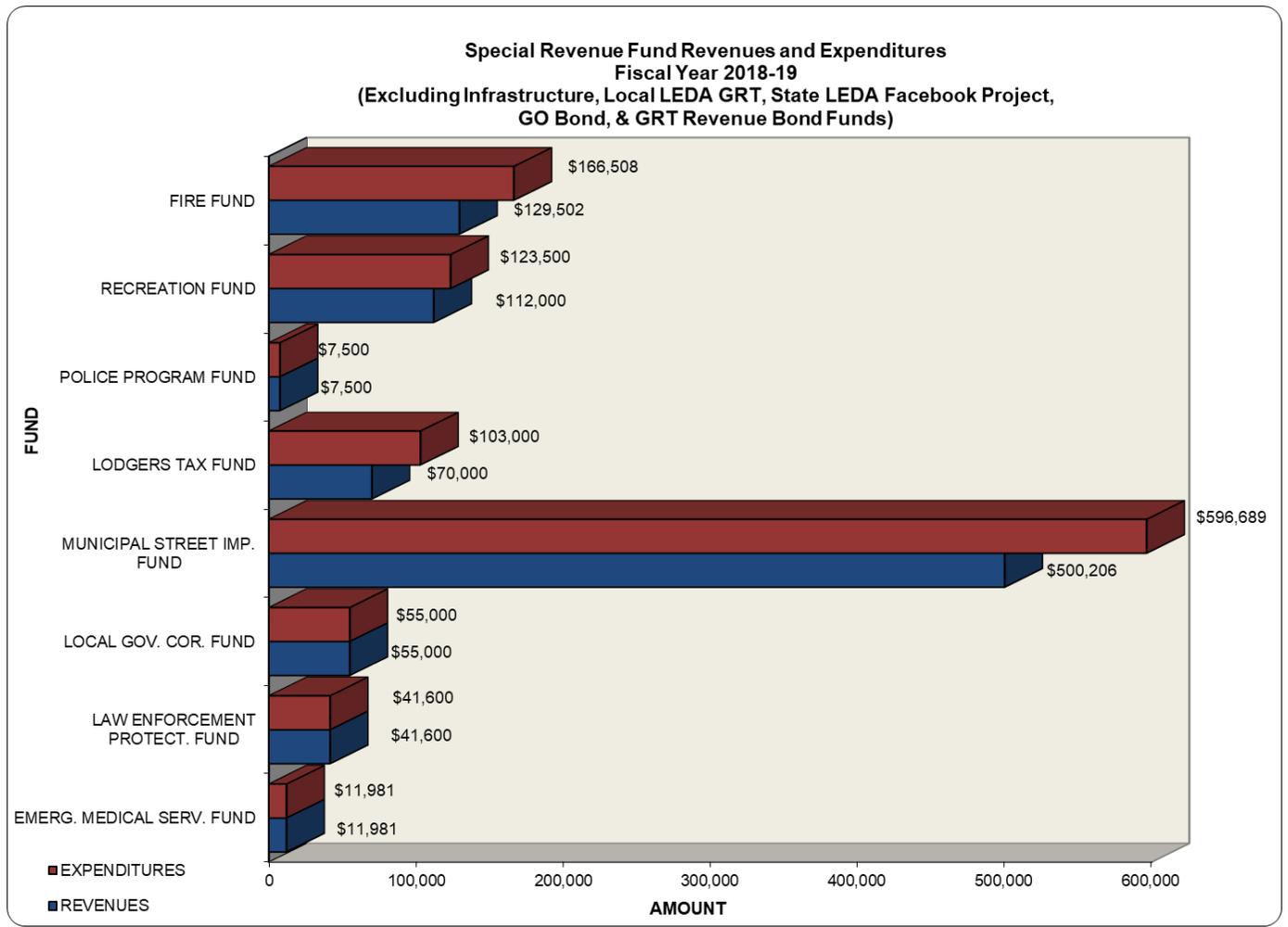
Table 16 presents the total General Fund expenditures for Fiscal Year 2018-19.

Table 16: TOTAL GENERAL FUND EXPENDITURES

		ACTUAL	ADJUSTED	APPROVED	%CHANGE
		2016/2017	BUDGET	2018/2019	
			2017/2018		
	TOTAL GENERAL FUND EXPENDITURES	\$ 18,029,428	\$ 19,272,947	\$ 21,245,484	10.2%

SPECIAL REVENUE FUNDS

Graph 4: Special Revenue Fund Revenues and Expenditures



LOCAL LEDA GRT FUND

Special Revenue Fund 15

SUMMARY

The purpose of the Local LEDA GRT Fund is to manage the Village contribution according to the Project Participation Agreement (PPA) entered into with Greater Kudu, LLC (Facebook) pursuant to the Local Economic Development Act (LEDA) and Village-adopted Ordinances No.'s 322 and 400. In addition, in accordance with Resolution 16-36, Section 3, Local LEDA revenue generated from dedicated gross receipts tax increments may be used for water and sewer infrastructure improvements associated with the new data center construction project in Los Lunas.

Table 17 presents the Fiscal Year 2018-19 operating budget for the Local LEDA GRT Fund.

Table 17: LOCAL LEDA GRT FUND 15

15 LOCAL LEDA GRT FUND					
		ACTUAL	ADJUSTED	APPROVED	%CHANGE
ACCOUNT NAME		2016/2017	BUDGET 2017/2018	2018/2019	
399-4099	TRANSFER REVENUE FROM GENERAL FUND	\$ -	\$ 3,234,222	\$ 2,600,000	-19.6%
TOTAL LOCAL LEDA GRT FUND REVENUES		\$ -	\$ 3,234,222	\$ 2,600,000	-19.6%
15 LOCAL LEDA GRT EXP. BUDGET					
		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	BUDGET 2017/2018	2018/2019	
401-5584	LOCAL LEDA GRT PROJECT EXPENSE	\$ -	\$ 3,751,325	\$ -	-100.0%
5601	CAPITAL OUTLAY/TANK 3 SITE IMPROVEMENTS	\$ -	\$ -	\$ 889,000	100.0%
5610	CAPITAL OUTLAY/WEST NM 6 WATERLINE	\$ -	\$ -	\$ 1,707,000	100.0%
5615	CAPITAL OUTLAY/STORAGE TANK 8	\$ -	\$ -	\$ 587,268	100.0%
5620	CAPITAL OUTLAY/WESTSIDE INTERCEPTOR STUDY	\$ -	\$ -	\$ 100,000	100.0%
5625	CAPITAL OUTLAY/WESTSIDE CAPACITY EXPANSION	\$ -	\$ -	\$ 1,500,000	100.0%
422	TOTAL LOCAL LEDA GRT FUND EXPENDITURES	\$ -	\$ 3,751,325	\$ 4,783,268	27.5%

LODGERS TAX FUND

Special Revenue Fund 16

MISSION

To increase and create economic development and tourism 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 18 presents the Fiscal Year 2018-19 operating budget for the Lodgers Tax Fund.

Table 18: LODGERS TAX FUND 16

16 LODGERS TAX FUND					
ACCOUNT NAME		ACTUAL	ADJUSTED	APPROVED	%CHANGE
		2016/2017	BUDGET	2018/2019	
			2017/2018		
306-4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
310-4131	LODGERS TAX REVENUE	\$ 83,385	\$ 70,000	\$ 70,000	0.0%
TOTAL LODGERS TAX FUND REVENUES		\$ 83,385	\$ 70,000	\$ 70,000	0.0%
16 LODGERS TAX EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	ADJUSTED	APPROVED	%CHANGE
		2016/2017	BUDGET	2018/2019	
			2017/2018		
5584	PROMOTIONAL EXPENSES	\$ 19,636	\$ 45,000	\$ 45,000	0.0%
5585	SUPPORT SERVICES	\$ 6,185	\$ 8,000	\$ 8,000	0.0%
5689	CAPITAL OUTLAY/DIGITAL MUSEUM SIGN	\$ -	\$ -	\$ 50,000	100.0%
401	TOTAL LODGERS TAX FUND EXPENDITURES	\$ 25,821	\$ 53,000	\$ 103,000	94.3%

MUNICIPAL STREET IMPROVEMENT FUND

Special Revenue 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 19 presents the Fiscal Year 2018-19 operating budget for the Municipal Street Improvement Fund.

Table 19: MUNICIPAL STREET IMPROVEMENT FUND 17

17 MUNICIPAL STREET IMPROVEMENT FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
306-4060	MUNICIPAL STREET FUND INTEREST	\$ 124	\$ 206	\$ 206	0.0%
340-4013	GAS TAX 1 CENT	\$ 194,604	\$ 227,860	\$ 200,000	-12.2%
340-4113	GASOLINE	\$ 322,235	\$ 332,680	\$ 300,000	-9.8%
	TOTAL MUNICIPAL STREET IMPROVEMENT FUND REVENUES	\$ 516,962	\$ 560,746	\$ 500,206	-10.8%
17 MUNICIPAL STREET IMPROVEMENT FUND EXP. BUDGET					
			ADJUSTED		
	SUB ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
5547	LEASE PURCHASE SWEEPERS AND TRUCKS	\$ 40,647	\$ 41,817	\$ -	-100.0%
5556	HWY RIGHT-OF-WAY/SIDEWALK REPAIRS	\$ 189,766	\$ 200,000	\$ 200,000	0.0%
5615	CAPITAL OUTLAY/DUMP TRUCK	\$ -	\$ 240,000	\$ -	-100.0%
5620	CAPITAL OUTLAY/ELGIN SWEEPER	\$ -	\$ -	\$ 213,625	100.0%
5635	DEBT SERVICE - LUNA HILLS	\$ 153,589	\$ 225,277	\$ 183,064	-18.7%
406	TOTAL MUNICIPAL STREET IMPROVEMENT FUND EXPENDITURES	\$ 384,001	\$ 707,094	\$ 596,689	-15.6%

STATE LEDA FACEBOOK PROJECT FUND

Special Revenue Fund 18

SUMMARY

The purpose of the State LEDA Facebook Project Fund is to manage the State LEDA Funds accounted for by the Village as the fiscal agent and project manager pursuant to the Local Economic Development Act (LEDA) and Village-adopted Ordinances No.'s 322 and 400 and Intergovernmental Agreement (IGA) between the Village and the State of New Mexico Economic Development Department. In addition, the State LEDA Funds may be used for certain expenditures for water and sewer infrastructure improvements and water rights acquisition in support of the new data center construction project in Los Lunas.

Table 20 presents the Fiscal Year 2018-19 operating budget for the State LEDA Facebook Project Fund.

Table 20: STATE LEDA FACEBOOK PROJECT FUND 18

18 STATE LEDA FACEBOOK PROJECT FUND					
		ACTUAL		ADJUSTED	
ACCOUNT NAME		2016/2017	2017/2018	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
303-4000	STATE LEDA FACEBOOK PROJECT FUNDS	\$ 3,333,333	\$ 6,666,667	\$ -	-100.0%
TOTAL STATE LEDA FACEBOOK PROJECT REVENUES		\$ 3,333,333	\$ 6,666,667	\$ -	-100.0%
18 STATE LEDA FACEBOOK PROJECT FUND EXP. BUDGET					
		ACTUAL		ADJUSTED	
SUB ACCOUNT NAME		2016/2017	2017/2018	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
401-5649	STATE LEDA FACEBOOK PROJECT CAPITAL EXPENSE	\$ -	\$ 3,333,333	\$ -	-100.0%
5517	NMED ADMINISTRATION FEE - STATE LEDA FUNDS	\$ -	\$ -	\$ 98,800	100.0%
5619	CAPITAL OUTLAY/WELL #7	\$ -	\$ -	\$ 5,133,000	100.0%
5629	CAPITAL OUTLAY/AEROBIC DIGESTERS IMPROVEMENTS	\$ -	\$ -	\$ 1,700,000	100.0%
5630	CAPITAL OUTLAY/HUNING LOOP EAST INTERCEPTOR	\$ -	\$ -	\$ 1,900,000	100.0%
5637	CAPITAL OUTLAY/LOS MORROS/EAST HUNING INTERSECTION	\$ -	\$ -	\$ 819,000	100.0%
5642	CAPITAL OUTLAY/DESERT WILLOW INTERSECTION	\$ -	\$ -	\$ 348,000	100.0%
422	TOTAL STATE LEDA FACEBOOK PROJECT FUND EXPENDITURES	\$ -	\$ 3,333,333	\$ 9,998,800	200.0%

FIRE FUND

Special Revenue 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 21 presents the Fiscal Year 2018-19 operating budget for the Fire Fund.

Table 21: FIRE FUND 21

21 FIRE FUND					
		ADJUSTED			
ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
305-4006	STATE ALLOTMENT	\$ 159,300	\$ 149,502	\$ 129,502	-13.4%
305-4009	STATE FIRE MARSHAL COMMUNICATION GRANT	\$ 62,689	\$ -	\$ -	0.0%
305	TOTAL FIRE FUND REVENUES	\$ 221,989	\$ 149,502	\$ 129,502	-13.4%
21 FIRE FUND EXP. BUDGET					
		ADJUSTED			
SUB ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
5506	FIRE PROTECTION GRANT/SCBA'S	\$ -	\$ -	\$ -	0.0%
5523	INSURANCE & BONDS	\$ 42,751	\$ 45,847	\$ 42,751	-6.8%
5525	BUILDING & GROUNDS MAINT.	\$ 9,772	\$ 10,000	\$ 10,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 44,698	\$ 141,537	\$ 72,960	-48.5%
5666	CAPITAL OUTLAY/DISPATCH REPEATER	\$ 62,689	\$ -	\$ -	0.0%
5675	FIRE TRUCK PRINCIPAL-INTEREST DUE	\$ 32,849	\$ 40,797	\$ 40,797	0.0%
405	TOTAL FIRE FUND EXPENDITURES	\$ 192,758	\$ 238,181	\$ 166,508	-30.1%

RECREATION FUND

Special Revenue 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 22 presents the Fiscal Year 2018-19 operating budget for the Recreation Fund.

Table 22: RECREATION FUND 22

22 RECREATION FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
307-4130	DANCE/LEAGUE FEE REVENUES	\$ 20,657	\$ 45,000	\$ 50,000	11.1%
307-4132	SPECIAL ACTIVITIES REVENUES	\$ 119,560	\$ 50,000	\$ 50,000	0.0%
307-4134	SENIOR OLYMPICS PROGRAM REVENUES	\$ 3,373	\$ 5,000	\$ 5,000	0.0%
307-4135	DANCE FEE REVENUES	\$ 10,658	\$ -	\$ -	0.0%
353-4010	GROSS RECEIPT TAXES	\$ 5,235	\$ 7,000	\$ 7,000	0.0%
307	TOTAL RECREATION FUND REVENUES	\$ 159,483	\$ 107,000	\$ 112,000	4.7%
22 RECREATION FUND EXP. BUDGET					
			ADJUSTED		
	SUB ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
5500	GROSS RECEIPT TAXES	\$ 7,349	\$ 7,000	\$ 7,000	0.0%
5505	RECREATION FUND OPERATING EXPENSE	\$ -	\$ 15,000	\$ 15,000	0.0%
5510	OFFICE SUPPLIES	\$ 5,913	\$ 5,500	\$ 5,500	0.0%
5548	SPECIAL EVENTS	\$ 38,378	\$ 46,000	\$ 46,000	0.0%
5553	RECREATION PROGRAMS/CONTRACTS	\$ 29,337	\$ 30,000	\$ 30,000	0.0%
5557	DANCE PROGRAM EXPENSE	\$ 25	\$ -	\$ -	0.0%
5559	SENIOR OLYMPICS PROGRAM EXPENSES	\$ 2,049	\$ 5,000	\$ 5,000	0.0%
5671	CAPITAL OUTLAY/PARK IMPROVEMENTS & RECREATION EQUIPMENT	\$ 73,697	\$ 20,000	\$ 15,000	-25.0%
410	TOTAL RECREATION FUND EXPENDITURES	\$ 156,749	\$ 128,500	\$ 123,500	-3.9%

POLICE PROGRAM FUND

Special Revenue 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 23 presents the Fiscal Year 2018-19 operating budget for the Police Program Fund.

Table 23: POLICE PROGRAM FUND 23

23 POLICE PROGRAM FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
4044	COPS FOR KIDS PROGRAM REVENUE	\$ 4,819	\$ 7,500	\$ 7,500	0.0%
385	TOTAL POLICE PROGRAM FUND REVENUES	\$ 4,819	\$ 7,500	\$ 7,500	0.0%
23 POLICE PROGRAM FUND EXP. BUDGET					
			ADJUSTED		
	SUB ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
5710	COPS FOR KIDS/WINTER BALL	\$ 8,336	\$ 7,500	\$ 7,500	0.0%
404	TOTAL POLICE PROGRAM FUND EXPENDITURES	\$ 8,336	\$ 7,500	\$ 7,500	0.0%

INFRASTRUCTURE FUND

Special Revenue Fund 25

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.
- To leverage infrastructure funds in obtaining New Mexico Department of Transportation and Federal Highway Administration matching fund grants.
- To preserve roadway infrastructure through timely pavement striping, crack sealing and resurfacing methods.
- To maintain street trees through accurate horticulture practices in preventing property damage and personal injury.

Chart 6 presents the Fiscal Year 2018-19 expenditures and revenues for the Infrastructure Fund.

Table 24 presents the Fiscal Year 2018-19 operating budget for the Infrastructure Fund.

Chart 6: Infrastructure Fund 25

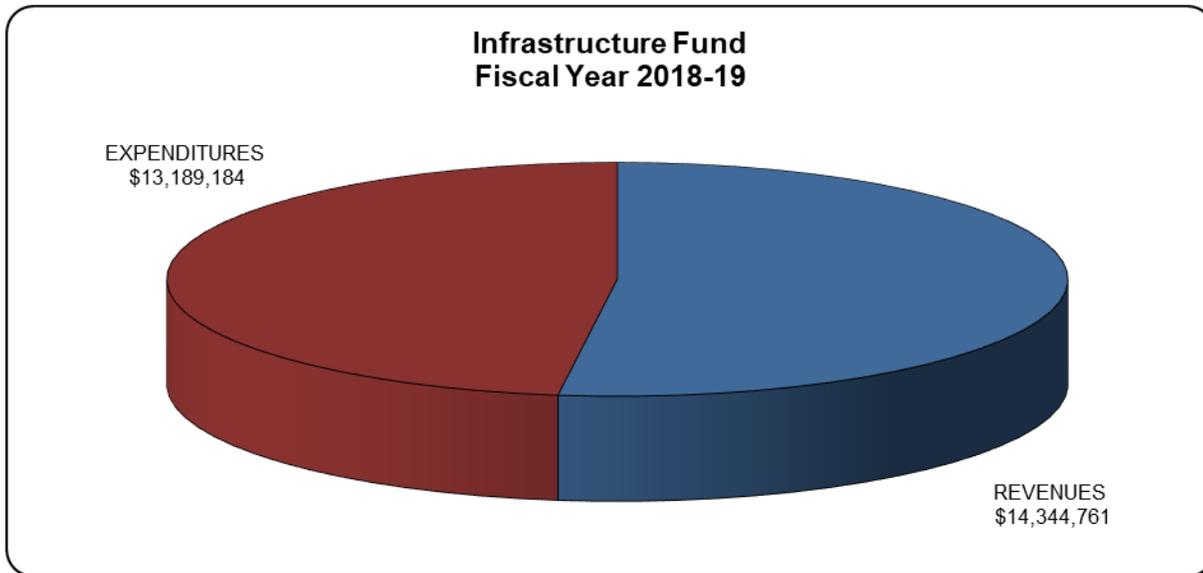


Table 24: INFRASTRUCTURE FUND 25

25 INFRASTRUCTURE FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
305-4140	HIGHWAY CO-OP	\$ 85,000	\$ 85,000	\$ 170,000	100.0%
306-4060	INTEREST REVENUES	\$ -	\$ 1,000	\$ 1,000	0.0%
319-4005	HSIP NMDOT NM 6/NM 47 INTERSECTION PROJECT	\$ 40,251	\$ 371,000	\$ -	-100.0%
320-4143	1/4% SPEC GROSS RECEIPTS TAX	\$ 1,290,723	\$ 1,911,007	\$ 1,776,000	-7.1%
320-4144	1/8%MUNICIPAL SPEC GRT TAX & NEW 1/8% GRT	\$ 1,134,833	\$ 1,753,235	\$ 1,558,429	-11.1%
321-4004	NMDOT-TIP CAMELOT ROAD EXTENSION CONSTRUCTION	\$ -	\$ -	\$ 1,399,880	100.0%
321-4007	NMDOT-TIP NM 314 BIKE/PEDESTRIAN IMPROVEMENTS JAMES ST.	\$ -	\$ 1,505,507	\$ 1,450,000	-3.7%
323-4005	STP-E NM 314 PEDESTRIAN IMPROVEMENTS	\$ -	\$ 2,150,000	\$ 2,000,000	-7.0%
323-4006	NMDOT I-25 BEAUTIFICATION PHASE II	\$ -	\$ 73,440	\$ 635,360	765.1%
323-4008	NMDOT LOS LENTES SE/TRANSPORTATION	\$ -	\$ 142,000	\$ 1,000,000	604.2%
323-4009	NMDOT E-W CORRIDOR ROW ACQUISITION	\$ -	\$ 614,962	\$ 3,351,592	445.0%
324-4005	GRANT MAP REVENUE	\$ -	\$ 200,000	\$ 402,500	101.3%
344-4009	LEGISLATIVE APPROPRIATION	\$ -	\$ 225,000	\$ 600,000	166.7%
347-4146	STP-E INTERCHANGE BEAUTIFICATION PROJECT	\$ 292,343	\$ -	\$ -	0.0%
TOTAL INFRASTRUCTURE FUND REVENUES		\$ 2,843,150	\$ 9,032,151	\$ 14,344,761	58.8%
25 INFRASTRUCTURE FUND EXP. BUDGET					
			ADJUSTED		
	SUB ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
5556	OPERATING EXPENSE/HIGHWAY RIGHT OF WAY	\$ 266,350	\$ 250,000	\$ 260,000	4.0%
5612	PARKING LOT/DRAINAGE IMPROVEMENTS	\$ 164,047	\$ 250,000	\$ 250,000	0.0%
5622	HSIP NM 6/NM 47 INTERSECTION PROJECT	\$ 225,248	\$ 415,338	\$ -	-100.0%
5624	NMDOT-TIP CAMELOT ROAD EXTENSION CONSTRUCTION	\$ -	\$ -	\$ 1,638,436	100.0%
5627	LEGISLATIVE APPROPRIATION/CAMELOT ROAD PHASE II	\$ -	\$ -	\$ 450,000	100.0%
5628	STP-E INTERCHANGE BEAUTIFICATION PHASE II	\$ 22,138	\$ 85,000	\$ 744,588	776.0%
5634	NM 6/NM 314 DECEL LANE	\$ -	\$ 320,000	\$ 353,750	10.5%
5641	RIGHT OF WAY IMPROVEMENTS	\$ 162,831	\$ 125,000	\$ 150,000	20.0%
5648	NMDOT-TIP NM 314 BIKE/PEDESTRIAN IMPROVEMENTS JAMES ST.	\$ -	\$ 1,771,185	\$ 1,700,000	-4.0%
5653	DON PASQUAL REHAB PROJECT	\$ -	\$ 918,000	\$ -	-100.0%
5654	HIGHWAY CO-OP/PANDA ROAD	\$ 334,448	\$ 113,333	\$ 226,666	100.0%
5656	STP-E NM 314 PEDESTRIAN IMPROVEMENTS	\$ 48,450	\$ 1,878,262	\$ 1,850,000	-1.5%
5665	MAP REVENUE/EMILIO LOPEZ INTERSECTION	\$ 660,348	\$ 225,000	\$ 445,000	97.8%
5669	NMDOT LOS LENTES SE/TRANSPORTATION	\$ 8,029	\$ 165,562	\$ 1,098,000	563.2%
5675	NMDOT E-W CORRIDOR ROW ACQUISITION	\$ -	\$ 718,485	\$ 3,822,744	432.1%
5689	LEGISLATIVE APPROPRIATION/CAMELOT ROAD EXTENSION	\$ 123,282	\$ 175,000	\$ 200,000	14.3%
406	TOTAL STREETS DEPARTMENT	\$ 2,015,172	\$ 7,410,165	\$ 13,189,184	78.0%
5612	PARKING LOT/DRAINAGE IMPROVEMENTS		\$ -	\$ -	0.0%
401	TOTAL ADMINISTRATION DEPARTMENT	\$ -	\$ -	\$ -	0.0%
TOTAL INFRASTRUCTURE FUND EXPENDITURES		\$ 2,015,172	\$ 7,410,165	\$ 13,189,184	78.0%

LOCAL GOVERNMENT CORRECTION FUND

Special Revenue Fund 26

MISSION Corrections fees are intended to offset 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 offset 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 offset total detention service costs.

Table 25 presents the Fiscal Year 2018-19 operating budget for the Local Government Correction Fund.

Table 25: LOCAL GOVERNMENT CORRECTION FUND 26

26 LOCAL GOV. CORRECTION FUND					
		ADJUSTED			
ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
306-4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
360-4150	CORRECTION FEES	\$ 59,637	\$ 55,000	\$ 55,000	0.0%
TOTAL LOCAL GOV. CORRECTION FUND REVENUES		\$ 59,637	\$ 55,000	\$ 55,000	0.0%
26 LOCAL GOV. CORRECTION FUND EXP. BUDGET					
		ADJUSTED			
SUB ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
5575	PRISONER MEDICAL/DETENTION CHG	\$ 52,105	\$ 55,000	\$ 55,000	0.0%
402	TOTAL LOCAL GOV. CORRECTION FUND EXPENDITURES	\$ 52,105	\$ 55,000	\$ 55,000	0.0%

LAW ENFORCEMENT PROTECTION FUND

Special Revenue 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 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 26 presents the Fiscal Year 2018-19 operating budget for the Law Enforcement Protection Fund.

Table 26: LAW ENFORCEMENT PROTECTION FUND 27

27 LAW ENFORCEMENT PROTECTION FUND					
ACCOUNT NAME		ACTUAL	ADJUSTED	APPROVED	%CHANGE
		2016/2017	BUDGET	2018/2019	
			2017/2018		
305-4006	STATE ALLOTMENT	\$ 41,600	\$ 41,600	\$ 41,600	0.0%
305	TOTAL LAW ENFORCEMENT PROTECTION FUND REVENUES	\$ 41,600	\$ 41,600	\$ 41,600	0.0%
27 LAW ENFORCEMENT PROTECTION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	ADJUSTED	APPROVED	%CHANGE
		2016/2017	BUDGET	2018/2019	
			2017/2018		
5659	CAPITAL OUTLAY/POLICE EQUIPMENT	\$ 41,600	\$ 41,600	\$ 41,600	0.0%
404	TOTAL LAW ENFORCEMENT PROTECTION FUND EXPENDITURES	\$ 41,600	\$ 41,600	\$ 41,600	0.0%

GO BOND SERIES 2016 FIRE STATION BUILDING FUND

Special Revenue Fund 35

SUMMARY

The GO Bond Series 2016 Fire Station Building Fund contains the bond proceeds of \$5.795 million associated with the August 2016 GO Bond issuance. This fund illustrates fiscal expenditures pertaining to providing fire protection including purchasing, providing, enlarging, and improving fire protection apparatus, equipment, and facilities, specifically, the construction of Fire Station 2.

Table 27 presents the Fiscal Year 2018-19 operating budget for the GO Bond Series 2016 Fire Station Building Fund.

Table 27: GO BOND SERIES 2016 FIRE STATION BUILDING FUND 35

35 GO BOND SERIES 2016 FIRE STATION BUILDING FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
4060	SERIES 2016 GO BOND INTEREST	\$ -	\$ -	\$ -	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
3500	SERIES 2016 GO BOND PROCEEDS	\$ 5,996,734	\$ -	\$ -	0.0%
397	TOTAL PROCEEDS	\$ 5,996,734	\$ -	\$ -	0.0%
TOTAL GO BOND SERIES 2016 FIRE STATION BUILDING FUND REVENUES		\$ 5,996,734	\$ -	\$ -	0.0%
35 GO BOND SERIES 2016 FIRE STATION BUILDING FUND EXP. BUDGET					
			ADJUSTED		
	SUB ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
5571	BOND ISSUANCE EXPENSE	\$ 253,800	\$ -	\$ -	0.0%
5683	CAPITAL OUTLAY/FIRE STATION BUILDING CONSTRUCTION	\$ 296,562	\$ 5,479,161	\$ 966,593	-82.4%
405	TOTAL EXPENDITURES	\$ 550,362	\$ 5,479,161	\$ 966,593	-82.4%
TOTAL GO BOND SERIES 2016 FIRE STAT. BUILD. FUND EXPENDITURES		\$ 550,362	\$ 5,479,161	\$ 966,593	-82.4%

EMERGENCY MEDICAL SERVICE FUND

Special Revenue 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 28 presents the Fiscal Year 2018-19 operating budget for the Emergency Medical Service Fund.

Table 28: EMERGENCY MEDICAL SERVICE FUND 39

39 EMERGENCY MEDICAL SERVICE FUND					
		ACTUAL		ADJUSTED	
ACCOUNT NAME		2016/2017	2017/2018	APPROVED	%CHANGE
		2016/2017		2018/2019	
305-4006	STATE ALLOTMENT	\$ 10,000	\$ 11,688	\$ 11,981	2.5%
TOTAL EMERGENCY MEDICAL SERVICE FUND REVENUES		\$ 10,000	\$ 11,688	\$ 11,981	2.5%
39 EMERGENCY MEDICAL SERVICE FUND EXP. BUDGET					
		ACTUAL		ADJUSTED	
SUB ACCOUNT NAME		2016/2017	2017/2018	APPROVED	%CHANGE
		2016/2017		2018/2019	
5505	EQUIP/OPERATING EXPENSE	\$ 10,000	\$ 11,688	\$ 11,981	2.5%
5631	CAPITAL OUTLAY/AMBULANCE	\$ -	\$ -	\$ -	0.0%
405	TOTAL EMERGENCY MEDICAL SERVICE FUND EXPENDITURES	\$ 10,000	\$ 11,688	\$ 11,981	2.5%

[THIS PAGE INTENTIONALLY LEFT BLANK]

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 2018-19.

Chart 7: Enterprise Fund Revenues

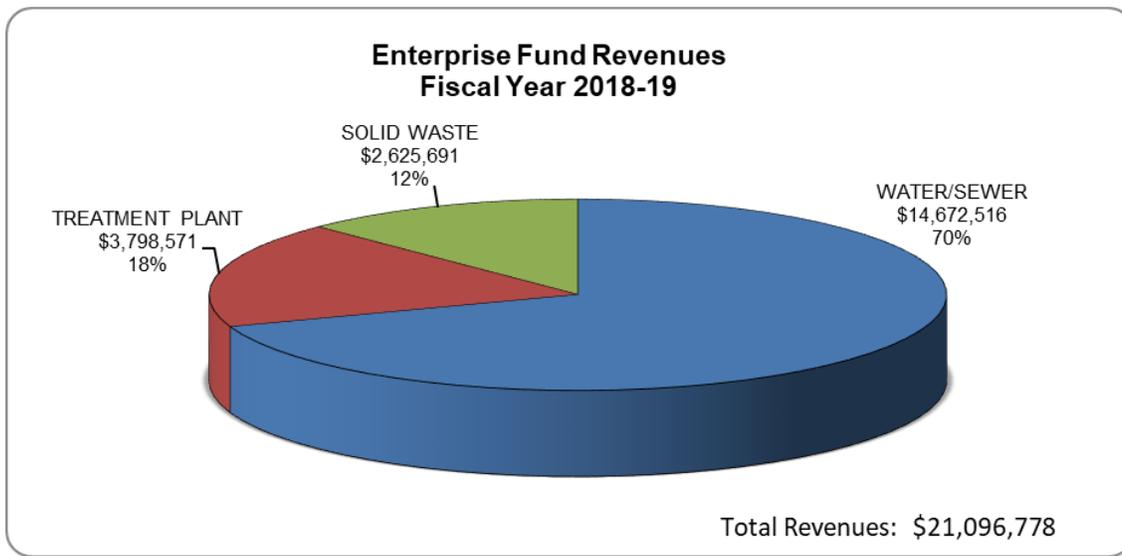
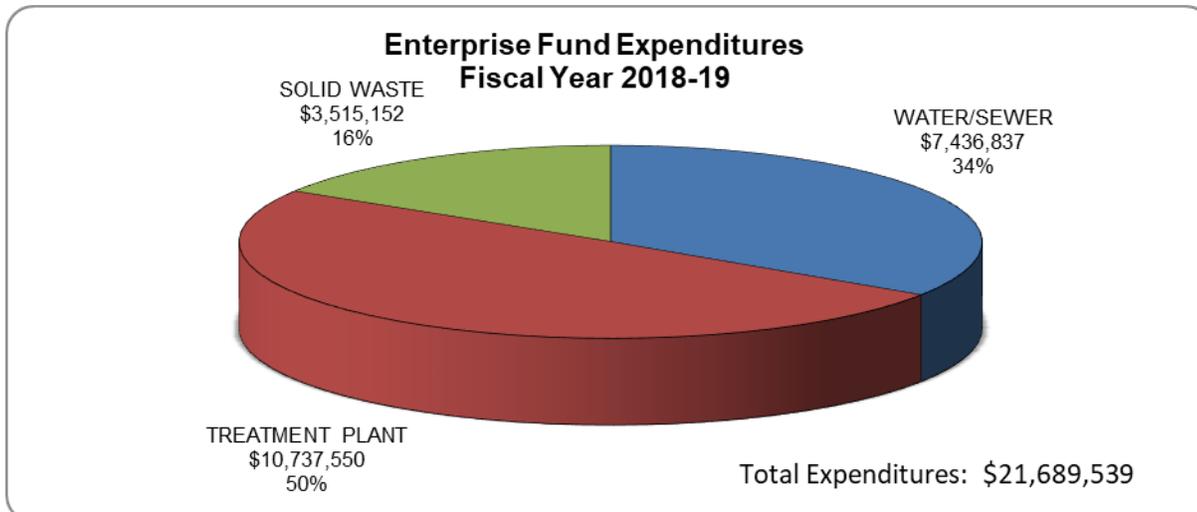
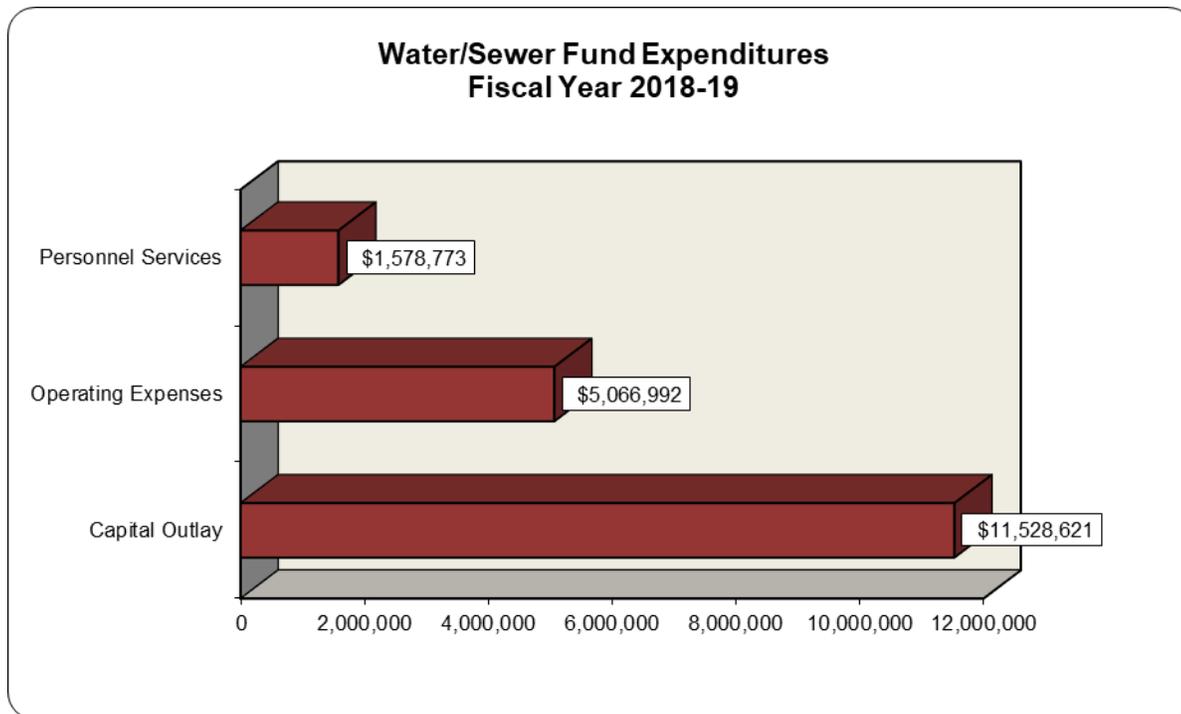


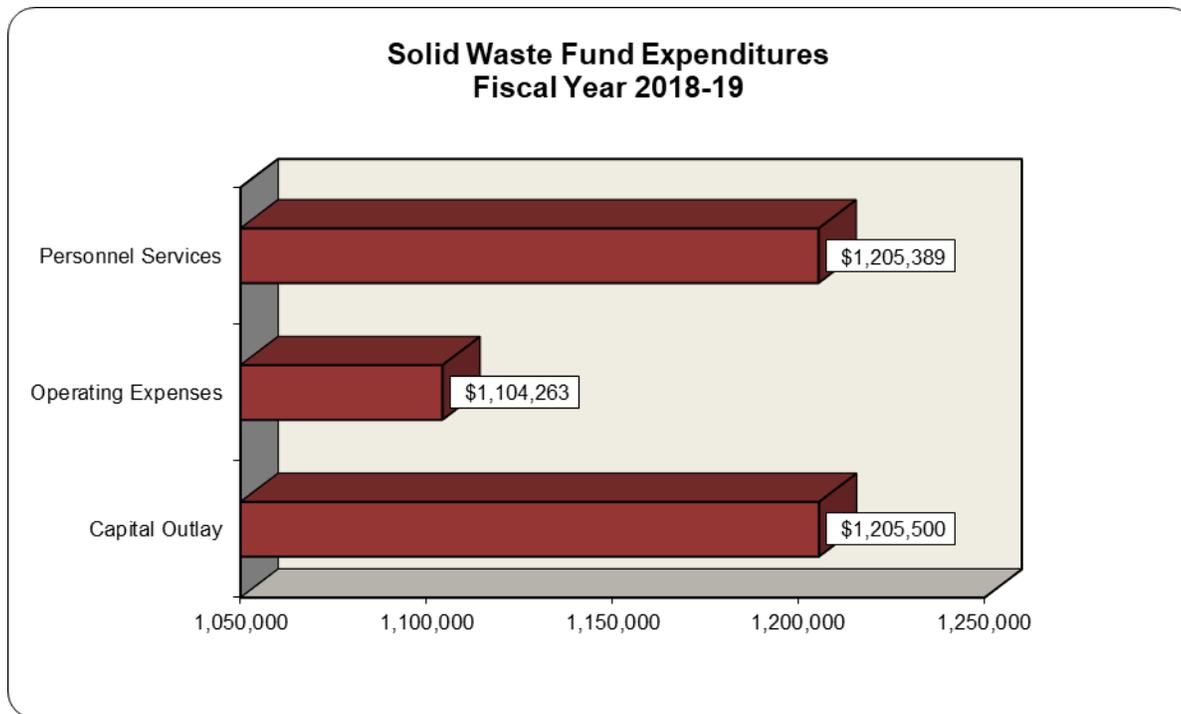
Chart 8: Enterprise Fund Expenditures



Graph 5: Water/Sewer Fund Expenditures



Graph 6: Solid Waste Fund Expenditures



PUBLIC WORKS DEPARTMENT - WASTE WATER TREATMENT PLANT DIVISION

Enterprise Fund 41 – Division 421

MISSION

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

DESCRIPTION

The Village of Los Lunas operates two (2) wastewater treatment plants, the original activated sludge treatment plant and the newer membrane bioreactor (MBR) treatment plant. The two plants operate in tandem as separate plants to treat the wastewater (solids and liquids) generated by over 6000 residential and commercial customers. Liquid effluent is disinfected within each respective plant and blended prior to discharge into the Rio Grande. Solids are treated, and, after final digestion process, transported and land-applied to the 220-acre sludge disposal site south of NM 6, west of the Village.

GOALS AND OBJECTIVES

- To provide the safety equipment and training to meet OSHA requirements for employees, and to maintain an accident free workplace.
- To meet Environmental Protection Agency and the State Environmental Department regulations in regards to water quality.
- To access training and certify professionals to the highest level in order to enhance their ability to operate the treatment system and improve the efficiency of operations.
- To maintain a grease trap inspection program in reducing sewer line maintenance problems from commercial business.

Table 29 presents the Fiscal Year 2018-19 revenues for the Water/Sewer Fund.

Table 30 presents the Fiscal Year 2018-19 operating budget for the Waste Water Treatment Plant Enterprise Fund.

Table 29: WATER/SEWER FUND REVENUES

41 WATER/SEWER FUND					
	ACCOUNT NAME	ACTUAL		ADJUSTED	
		2016/2017		2017/2018	
		2018/2019	APPROVED	%CHANGE	
4060	INTEREST REVENUES	\$ 3,834	\$ 2,500	\$ 4,500	80.0%
4062	METER DEPOSIT INTEREST	\$ 125	\$ 100	\$ 100	0.0%
306	TOTAL EARNED INTEREST	\$ 3,959	\$ 2,600	\$ 4,600	76.9%
4010	SALES	\$ 3,254,100	\$ 2,880,438	\$ 3,300,000	14.6%
4020	CONNECTION FEES	\$ 16,891	\$ 15,000	\$ 25,000	66.7%
4030	PENALTIES	\$ 31,099	\$ 20,000	\$ 25,000	25.0%
4080	SEWER IMPACT FEES	\$ 144,829	\$ 50,000	\$ 75,000	50.0%
351	TOTAL SEWER SALES & SERVICE	\$ 3,446,919	\$ 2,965,438	\$ 3,425,000	15.5%
4010	SALES	\$ 4,296,274	\$ 4,171,423	\$ 4,171,423	0.0%
4020	CONNECTION FEES	\$ 67,073	\$ 65,000	\$ 70,000	7.7%
4025	WATER RIGHTS INCOME	\$ 156,992	\$ 100,000	\$ 100,000	0.0%
4030	PENALTIES	\$ 42,728	\$ 36,000	\$ 36,000	0.0%
4050	NSF CK CHG/OTHER MISC	\$ 99,902	\$ 3,500	\$ 3,500	0.0%
4080	WATER IMPACT FEES	\$ 106,601	\$ 53,081	\$ 75,000	41.3%
4156	WATER DISPENSER REVENUE	\$ 2,431	\$ 2,000	\$ 2,000	0.0%
352	TOTAL WATER SALES & SERVICE	\$ 4,772,001	\$ 4,431,004	\$ 4,457,923	0.6%
353-4010	GROSS RECEIPTS BILLED 5%	\$ 327,820	\$ 352,593	\$ 373,571	5.9%
356-4008	EASTSIDE WATER LINE PROJECT NMFA LOAN/GRANT	\$ -	\$ 1,800,000	\$ 2,129,712	18.3%
356-4060	EFFLUENT LINE REPLACEMENT NMED LOAN	\$ -	\$ 582,600	\$ 582,600	0.0%
356-4070	SLUDGE MANAGEMENT CONSTRUCTION NMED LOAN	\$ -	\$ 6,123,000	\$ 6,123,000	0.0%
365-4100	LEGISLATIVE APPROPRIATION	\$ 164,128	\$ 152,143	\$ -	-100.0%
387-4009	BOR WATER WISE GRANT	\$ -	\$ -	\$ 74,681	100.0%
388-4009	WATER CONSERVATION GRANT AWARD	\$ -	\$ 23,307	\$ -	-100.0%
389-4009	CENTRAL NM RAIL PARK FEDERAL EDA GRANT	\$ -	\$ -	\$ 1,300,000	100.0%
	TOTAL WATER/SEWER FUND REVENUES	\$ 8,714,827	\$ 16,432,685	\$ 18,471,087	12.4%

**Table 30: PUBLIC WORKS DEPARTMENT - WASTE WATER TREATMENT PLANT DIVISION
Enterprise Fund 41 – Division 421**

41 WATER/SEWER FUND - TREATMENT PLANT PERSONNEL SERVICES					
421			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5426	Public Works Director	\$ 87,554	\$ 89,609	\$ 91,401	2.0%
5428	Laboratory Technician	\$ 34,330	\$ 35,360	\$ 36,067	2.0%
5429	Assistant Treatment Plant Supervisor	\$ 42,980	\$ 44,963	\$ 45,862	2.0%
5430	Public Works Technician	\$ 28,304	\$ 28,825	\$ 29,402	2.0%
5431	Public Works Technician	\$ 28,170	\$ 29,402	\$ 29,990	2.0%
5432	Laboratory Technician	\$ 34,284	\$ 35,360	\$ 36,067	2.0%
5433	WWTP Equipment Maintenance Operator	\$ 36,085	\$ 37,733	\$ 38,488	2.0%
5434	Public Works Technician	\$ 24,638	\$ 27,706	\$ 28,260	2.0%
5437	Public Works GIS Technician	\$ -	\$ 22,425	\$ 49,937	122.7%
5438	Administrative Assistant	\$ 29,825	\$ 31,201	\$ 31,825	2.0%
5439	Public Works Technician	\$ 19,439	\$ 27,706	\$ 28,260	2.0%
5446	Waste Water Treatment Plant Supervisor	\$ 45,294	\$ 47,384	\$ 48,332	2.0%
5448	Construction/Safety Inspector	\$ -	\$ 36,000	\$ 36,000	0.0%
5499	OVERTIME	\$ 15,989	\$ 23,600	\$ 23,600	0.0%
		\$ 426,892	\$ 517,273	\$ 553,490	7.0%
5440	FICA EXPENSE	\$ 31,396	\$ 39,571	\$ 42,342	7.0%
5441	PERA EXPENSE	\$ 78,766	\$ 95,834	\$ 102,865	7.3%
5442	MEDICAL INS. EXPENSE	\$ 79,490	\$ 91,588	\$ 195,064	113.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,571	\$ 1,707	\$ 1,827	7.0%
5444	WORKERS' COMP. INS. EXPENSE	\$ 13,946	\$ 30,358	\$ 32,483	7.0%
		\$ 205,169	\$ 259,058	\$ 374,580	44.6%
	TOTAL TREATMENT PLANT PERSONNEL SERVICES	\$ 632,060	\$ 776,331	\$ 928,070	19.5%

Table 30: PUBLIC WORKS DEPARTMENT - WASTE WATER TREATMENT PLANT (Continued)
Enterprise Fund 41 – Division 421

41 WATER/SEWER FUND - TREATMENT PLANT OPERATING SERVICES					
421					
		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	BUDGET 2017/2018	2018/2019	
5510	OFFICE SUPPLIES	\$ 7,424	\$ 6,000	\$ 6,000	0.0%
5511	DATA PROCESSING	\$ 3,838	\$ 14,172	\$ 16,681	17.7%
5512	BOOKS & MANUALS	\$ -	\$ 1,000	\$ 1,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 21,490	\$ 29,000	\$ 21,000	-27.6%
5514	TRAINING & SEMINARS	\$ 13,694	\$ 13,500	\$ 15,000	11.1%
5515	PRINTING & COPYING	\$ 1,050	\$ 1,500	\$ 1,500	0.0%
5517	PROFESSIONAL SERVICES	\$ 46,185	\$ 65,000	\$ 25,000	-61.5%
5518	POSTAGE	\$ 1,967	\$ 1,500	\$ 2,000	33.3%
5519	UTILITIES	\$ 399,061	\$ 395,000	\$ 395,000	0.0%
5521	TELEPHONE EXPENSES	\$ 11,325	\$ 8,500	\$ 10,000	17.6%
5522	SUBSCRIPTIONS & DUES	\$ 1,476	\$ 2,000	\$ 2,000	0.0%
5523	INSURANCE & BONDS	\$ 49,566	\$ 48,000	\$ 59,000	22.9%
5524	PUBLICATIONS & ADVERTISING	\$ 1,855	\$ 5,000	\$ 5,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 53,150	\$ 58,323	\$ 50,000	-14.3%
5527	FLEET MAINTENANCE	\$ 37,564	\$ 28,000	\$ 28,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 3,902	\$ 3,000	\$ 3,000	0.0%
5529	WWTP GAS/WATER EXP	\$ 14,901	\$ 23,500	\$ 23,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 6,389	\$ 11,000	\$ 4,500	-59.1%
5531	TRAVEL EXPENSES	\$ 3,071	\$ 6,500	\$ 6,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 6,586	\$ 7,500	\$ 6,500	-13.3%
5536	SAFETY EQUIPMENT	\$ 18,622	\$ 11,000	\$ 10,500	-4.5%
5537	CHEMICALS	\$ 31,544	\$ 30,000	\$ 30,000	0.0%
5539	SYSTEMS MAINTENANCE	\$ 416,067	\$ 182,000	\$ 200,000	9.9%
5541	LABORATORY SUPPLIES	\$ 28,204	\$ 30,000	\$ 30,000	0.0%
5547	LEASE PURCHASE	\$ -	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES	\$ 352,655	\$ 287,382	\$ 300,665	4.6%
5582	LOAN PAYMENT-NEW WWTP PLANT	\$ 1,014,776	\$ 1,070,441	\$ 951,012	-11.2%
5583	LOAN PAYMENT-WWTP PLANT SRF 87-05	\$ 222,150	\$ 222,151	\$ -	-100.0%
TOTAL TREATMENT PLANT OPERATING SERVICES		\$ 2,768,513	\$ 2,560,969	\$ 2,203,358	-14.0%
41 WATER/SEWER FUND - TREATMENT PLANT CAPITAL OUTLAY					
421					
		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	BUDGET 2017/2018	2018/2019	
5612	CAPITAL OUTLAY/ASSETWORKS SOFTWARE	\$ -	\$ 26,480	\$ -	-100.0%
5623	CAPITAL OUTLAY/SLUDGE MANAGEMENT DESIGN & CONSTRUCTION	\$ 103,749	\$ 6,611,760	\$ 6,576,760	-0.5%
5624	CAPITAL OUTLAY/EFFLUENT TANK BOR GRANT	\$ -	\$ -	\$ 149,361	100.0%
5632	CAPITAL OUTLAY/EFFLUENT LINE PROJECT	\$ -	\$ 593,217	\$ 656,000	10.6%
5635	CAPITAL OUTLAY/COMMERCIAL PRESSURE WASHER	\$ 4,977	\$ -	\$ -	0.0%
5643	CAPITAL OUTLAY/MBR ROTOSIEVE REPAIR	\$ -	\$ 251,352	\$ -	-100.0%
5647	CAPITAL OUTLAY/MBR ELECTRICAL A/C	\$ -	\$ 24,108	\$ -	-100.0%
5677	CAPITAL OUTLAY/UTILITY BILLING OFFICE RENOVATIONS	\$ 22,870	\$ -	\$ -	0.0%
5681	CAPITAL OUTLAY/MAINTENANCE WORKSHOP	\$ -	\$ -	\$ 150,000	100.0%
5695	CAPITAL OUTLAY/TRUCKS (2)	\$ -	\$ 74,000	\$ 74,000	0.0%
TOTAL TREATMENT PLANT CAPITAL OUTLAY		\$ 131,597	\$ 7,580,917	\$ 7,606,121	0.3%
TOTAL EXPENSES		\$ 3,532,170	\$ 10,918,217	\$ 10,737,550	-1.7%
TOTAL TREATMENT PLANT EXPENDITURES		\$ 3,532,170	\$ 10,918,217	\$ 10,737,550	-1.7%

PUBLIC WORKS DEPARTMENT - WATER/SEWER DIVISION

Enterprise Fund 41 – Division 422

MISSION

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

DESCRIPTION

The 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

- Five (5) 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 with excellence in water quality and uninterrupted water service delivery.
- 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 New Mexico Environment Department and Environmental Protection Agency regulations.
- To improve response time in shutting off water and restoring water during water breaks, in order to minimize water loss.

Table 31 presents the Fiscal Year 2018-19 operating budget for the Water/Sewer Enterprise Fund.

Table 31: PUBLIC WORKS DEPARTMENT - WATER/SEWER DIVISION
Enterprise Fund 41 – Division 422

41 WATER/SEWER FUND - WATER/SEWER PERSONNEL SERVICES					
422					
		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	BUDGET 2017/2018	2018/2019	
5447	Water/Sewer Supervisor	\$ -	\$ 52,993	\$ 48,958	-7.6%
5448	Public Works Technician	\$ 20,990	\$ 30,984	\$ 25,926	-16.3%
5449	Public Works Technician	\$ 26,264	\$ 27,706	\$ 25,418	-8.3%
5450	Assistant Water/Sewer Supervisor	\$ 39,004	\$ 40,560	\$ 41,084	1.3%
5451	Public Works Technician	\$ 27,100	\$ 28,259	\$ 25,926	-8.3%
5452	Water/Sewer Superintendent	\$ 60,255	\$ 63,683	\$ 64,957	2.0%
5453	Water Maintenance Operator	\$ 32,014	\$ 33,368	\$ 31,850	-4.6%
5454	Public Works Technician	\$ 24,002	\$ 28,259	\$ 28,824	2.0%
5455	Public Works Technician	\$ 24,718	\$ 27,706	\$ 25,418	-8.3%
5457	Sewer Maintenance Operator	\$ 31,955	\$ 33,368	\$ 32,486	-2.6%
5499	OVERTIME	\$ 18,893	\$ 18,100	\$ 18,100	0.0%
		\$ 305,194	\$ 384,987	\$ 368,947	-4.2%
5440	FICA EXPENSE	\$ 22,723	\$ 29,451	\$ 28,224	-4.2%
5441	PERA EXPENSE	\$ 54,985	\$ 71,222	\$ 68,108	-4.4%
5442	MEDICAL INS. EXPENSE	\$ 73,572	\$ 89,431	\$ 162,553	81.8%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,379	\$ 1,270	\$ 1,218	-4.2%
5444	WORKERS' COMP. INS. EXPENSE	\$ 10,437	\$ 22,594	\$ 21,653	-4.2%
		\$ 163,096	\$ 213,969	\$ 281,756	31.7%
TOTAL WATER/SEWER PERSONNEL SERVICES		\$ 468,290	\$ 598,955	\$ 650,703	8.6%
41 WATER/SEWER FUND - WATER/SEWER OPERATING SERVICES					
422					
		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	BUDGET 2017/2018	2018/2019	
5500	GROSS RECEIPT TAXES WATER/SEWER	\$ 368,569	\$ 352,593	\$ 373,571	5.9%
5504	STATE WATER FEES	\$ 27,259	\$ 25,200	\$ 25,200	0.0%
5510	OFFICE SUPPLIES	\$ 39,493	\$ 35,000	\$ 35,000	0.0%
5511	DATA PROCESSING	\$ 41,047	\$ 48,074	\$ 51,790	7.7%
5512	BOOKS & MANUALS	\$ -	\$ 1,000	\$ 1,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 18,224	\$ 21,000	\$ 21,000	0.0%
5514	TRAINING & SEMINARS	\$ 5,241	\$ 5,000	\$ 5,000	0.0%
5515	PRINTING & COPYING	\$ 3,335	\$ 8,000	\$ 8,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 379,283	\$ 132,000	\$ 50,000	-62.1%
5518	POSTAGE	\$ 25,251	\$ 23,000	\$ 23,000	0.0%
5519	UTILITIES	\$ 300,983	\$ 327,000	\$ 396,000	21.1%
5520	ATTORNEY FEES	\$ 2,831	\$ 16,000	\$ 5,000	-68.8%
5521	TELEPHONE EXPENSES	\$ 9,800	\$ 9,300	\$ 12,500	34.4%
5522	SUBSCRIPTIONS & DUES	\$ 670	\$ 1,500	\$ 1,500	0.0%
5523	INSURANCE & BONDS	\$ 32,981	\$ 35,000	\$ 46,000	31.4%
5524	PUBLICATIONS & ADVERTISING	\$ 784	\$ 4,000	\$ 1,000	-75.0%
5525	BUILDING & GROUNDS	\$ 22,897	\$ 30,000	\$ 30,000	0.0%
5527	FLEET MAINTENANCE	\$ 15,738	\$ 23,295	\$ 20,000	-14.1%
5528	JANITORIAL	\$ 601	\$ 1,500	\$ 1,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 3,543	\$ 5,000	\$ 5,000	0.0%
5531	TRAVEL EXPENSES	\$ 6,532	\$ 7,000	\$ 7,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 9,476	\$ 8,000	\$ 8,000	0.0%

Table 31: PUBLIC WORKS DEPARTMENT - WATER/SEWER DIVISION (Continued)
Enterprise Fund 41 – Division 422

41 WATER/SEWER FUND - WATER/SEWER OPERATING SERVICES					
422			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5536	SAFETY EQUIPMENT	\$ 6,394	\$ 9,000	\$ 9,000	0.0%
5537	CHEMICALS	\$ 171,439	\$ 106,000	\$ 125,000	17.9%
5538	WATER WELL OPERATION	\$ -	\$ 100,000	\$ 100,000	0.0%
5539	SYSTEMS MAINTANENCE	\$ 322,858	\$ 250,000	\$ 250,000	0.0%
5547	LEASE PURCHASE	\$ -	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES	\$ 353,743	\$ 412,099	\$ 401,083	-2.7%
5560	ARSENIC LOAN	\$ 245,127	\$ 252,790	\$ 252,800	0.0%
5579	SAN JUAN CHAMA WATER STORAGE	\$ 17,871	\$ 23,750	\$ 23,750	0.0%
5582	SRF LOAN EXPENSE	\$ 109,417	\$ 369,217	\$ -	-100.0%
5583	RIP/VALENCIA "Y" & WATER TANK	\$ 435,144	\$ 317,085	\$ 290,636	-8.3%
5586	DOWNTOWN LOAN	\$ 196,741	\$ 196,742	\$ 189,304	-3.8%
5587	EASTSIDE LOAN	\$ 7,247	\$ 7,247	\$ 95,000	1210.9%
TOTAL WATER/SEWER OPERATING SERVICES		\$ 3,180,519	\$ 3,162,392	\$ 2,863,634	-9.4%
41 WATER/SEWER FUND - WATER/SEWER CAPITAL OUTLAY					
422			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5602	CAPITAL OUTLAY/SCADA SOFTWARE	\$ 15,140	\$ 30,000	\$ -	-100.0%
5618	CAPITAL OUTLAY/FACTOR TRUCK	\$ -	\$ 272,623	\$ -	-100.0%
5622	CAPITAL OUTLAY/FLIR CAMERA SERVER	\$ -	\$ -	\$ 22,500	100.0%
5624	CAPITAL OUTLAY/WATER PRESSURE ZONE LOS CERRITOS	\$ -	\$ 360,000	\$ -	-100.0%
5627	CAPITAL OUTLAY/WELL #6 REPAIRS	\$ 28,616	\$ -	\$ -	0.0%
5629	CAPITAL OUTLAY/WATER RIGHTS ACQUISITION	\$ -	\$ 340,000	\$ -	-100.0%
5633	CAPITAL OUTLAY/METERS	\$ 125,675	\$ 175,000	\$ 200,000	14.3%
5643	CAPITAL OUTLAY/UTILITY RELOCATION PROJECT	\$ -	\$ 250,000	\$ 250,000	0.0%
5644	CAPITAL OUTLAY/SENSUS HARDWARE	\$ (2,053)	\$ -	\$ -	0.0%
5649	CAPITAL OUTLAY/CENTRAL NM RAIL PARK PROJECT	\$ -	\$ -	\$ 1,300,000	100.0%
5650	CAPITAL OUTLAY/TONKA PANEL REPLACEMENT	\$ -	\$ 80,000	\$ -	-100.0%
5655	CAPITAL OUTLAY/BLEACH GENERATING SYSTEM WELL #5	\$ -	\$ 100,000	\$ 50,000	-50.0%
5660	CAPITAL OUTLAY/JACK HAMMER COMPRESSOR	\$ -	\$ 25,000	\$ -	-100.0%
5662	CAPITAL OUTLAY/EASTSIDE WATER LOOP PROJECT PHASE II	\$ -	\$ 1,434,101	\$ 2,100,000	46.4%
5674	CAPITAL OUTLAY/ACID REPLACEMENT	\$ -	\$ 40,000	\$ -	-100.0%
5695	CAPITAL OUTLAY/TRUCK	\$ -	\$ 35,000	\$ -	-100.0%
TOTAL WATER/SEWER CAPITAL OUTLAY		\$ 167,376	\$ 3,141,724	\$ 3,922,500	24.9%
TOTAL EXPENSES		\$ 3,816,185	\$ 6,903,072	\$ 7,436,837	7.7%
TOTAL WATER/SEWER EXPENDITURES		\$ 3,816,185	\$ 6,903,072	\$ 7,436,837	7.7%

**Table 32: PUBLIC WORKS DEPARTMENT - WATER/SEWER
WASTE WATER TREATMENT PLANT
Enterprise Fund 41 Expenditure Summary**

	ACTUAL	ADJUSTED	APPROVED	%CHANGE
	2016/2017	BUDGET	2018/2019	
		2017/2018		
TOTAL TREATMENT PLANT EXPENDITURES	\$ 3,532,170	\$ 10,918,217	\$ 10,737,550	-1.7%
TOTAL WATER/SEWER EXPENDITURES	\$ 3,816,185	\$ 6,903,072	\$ 7,436,837	7.7%
TOTAL WATER/SEWER FUND EXPENDITURES	\$ 7,348,355	\$ 17,821,289	\$ 18,174,387	2.0%

PUBLIC WORKS DEPARTMENT - SOLID WASTE DIVISION

Enterprise Fund 43 – Division 423

MISSION

To provide convenient and sanitary collection and disposal of solid waste for the community.

DESCRIPTION

The Division provides once-a-week residential curbside solid waste collection and disposal, and up to seven (7) days a week commercial business. In addition, staff operate a Recycling Facility and a Transfer Station. The Village currently transports solid waste to the Sandoval County Regional Landfill.

The focus of our recycling efforts is to ensure the community seizes both the environmental and economic benefits of recycling. Environmental benefits include the preservation of natural resources and protecting the quality of air, soil, and groundwater. In addition, the economic benefits include reduced disposal costs (i.e. landfill tipping fees), by diverting (savings) the recyclable material from the solid waste stream and entering the landfill. Revenue generated from the recycled material is returned and utilized towards operational costs.

GOALS AND OBJECTIVES

- To comply with all Environmental Protection Agency and New Mexico Environmental Department regulations.
- To operate state-of-the-art trash collection and disposal facilities with all efforts made to encourage community recycling.
- To maintain and operate a state registered Drop-off Recycling Center.
- To expand and improve the Keep Los Lunas Beautiful Program through public involvement.
- To reduce landfill green waste with collection, diversion and reuse of material produced through a composting program.
- To offer staff training the supports skill development, value and opportunity.

Tables 33 and 34 present the Fiscal Year 2018-19 operating budget for the Solid Waste Division.

Table 33: SOLID WASTE FUND REVENUES

43 SOLID WASTE FUND					
	ACCOUNT NAME	ACTUAL 2016/2017	ADJUSTED BUDGET 2017/2018	APPROVED 2018/2019	%CHANGE
4060	INTEREST REVENUES	\$ 637	\$ 1,000	\$ 800	-20.0%
4062	METER DEPOSIT INTEREST	\$ 122	\$ 70	\$ 100	42.9%
306	TOTAL EARNED INTEREST	\$ 759	\$ 1,070	\$ 900	-15.9%
4010	SALES	\$ 2,309,045	\$ 2,149,898	\$ 2,100,000	-2.3%
4030	PENALTIES	\$ 18,113	\$ 20,000	\$ 18,000	-10.0%
4040	BIN FEES	\$ 6,969	\$ 8,591	\$ 8,591	0.0%
4041	1/16% GROSS RECEIPTS TAX	\$ 310,800	\$ 334,030	\$ 350,000	4.8%
4042	RECYCLING INCOME	\$ 44,256	\$ 35,000	\$ 30,000	-14.3%
4050	TRANSFER STATION DUMP SERVICE	\$ -	\$ 500	\$ 200	-60.0%
4070	ROLLOFF BIN FRANCHISE FEES	\$ 13,600	\$ 65,000	\$ 13,000	-80.0%
343	TOTAL SOLID WASTE SALES & SERVICE	\$ 2,702,783	\$ 2,613,019	\$ 2,519,791	-3.6%
353	GROSS RECEIPTS 5%	\$ 115,159	\$ 112,800	\$ 105,000	-6.9%
	TOTAL SOLID WASTE FUND REVENUES	\$ 2,818,702	\$ 2,726,889	\$ 2,625,691	-3.7%

**Table 34:PUBLIC WORKS DEPARTMENT - SOLID WASTE
DIVISION
Enterprise Fund 43 – Division 423**

43 SOLID WASTE FUND - SOLID WASTE PERSONNEL SERVICES					
423			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5384	Mechanic	\$ 42,957	\$ 44,436	\$ 45,325	2.0%
5467	Solid Waste Superintendent	\$ -	\$ -	\$ 58,425	100.0%
5468	Solid Waste Laborer	\$ 17,803	\$ 21,957	\$ 22,396	2.0%
5469	Assistant Solid Waste Supervisor	\$ 38,149	\$ 39,764	\$ 40,559	2.0%
5470	Transfer Station Truck Driver	\$ 39,547	\$ 41,109	\$ 41,641	1.3%
5471	Solid Waste Supervisor	\$ 56,810	\$ 57,931	\$ 59,090	2.0%
5472	Residential Driver	\$ 37,902	\$ 39,456	\$ 40,245	2.0%
5473	Solid Waste Laborer	\$ 16,743	\$ 21,957	\$ 22,396	2.0%
5474	Recycle Operator	\$ 37,417	\$ 38,842	\$ 39,619	2.0%
5475	Residential Driver	\$ 29,511	\$ 30,545	\$ 31,156	2.0%
5477	Solid Waste Laborer	\$ 23,080	\$ 23,942	\$ 22,396	-6.5%
5481	Residential Driver	\$ 33,780	\$ 35,230	\$ 35,935	2.0%
5482	Residential Driver	\$ 25,987	\$ 34,711	\$ 35,405	2.0%
5483	Commercial Driver	\$ 38,953	\$ 39,456	\$ 40,245	2.0%
5484	Commercial Driver	\$ 38,822	\$ 39,456	\$ 40,245	2.0%
5485	Transfer Station Operator	\$ 35,006	\$ 36,453	\$ 37,182	2.0%
5486	Commercial Driver	\$ -	\$ 34,160	\$ 29,155	-14.7%
5490	Recycle Center Laborer (Pposition Transferred to Community Services)	\$ 2,872	\$ -	\$ -	0.0%
5499	OVERTIME	\$ 25,628	\$ 20,500	\$ 25,000	22.0%
		\$ 540,965	\$ 599,905	\$ 666,415	11.1%
5440	FICA EXPENSE	\$ 39,375	\$ 45,893	\$ 50,981	11.1%
5441	PERA EXPENSE	\$ 98,043	\$ 112,477	\$ 124,515	10.7%
5442	MEDICAL INS. EXPENSE	\$ 132,825	\$ 158,841	\$ 276,340	74.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 983	\$ 1,980	\$ 2,199	11.1%
5444	WORKERS' COMP. INS. EXPENSE	\$ 33,139	\$ 76,462	\$ 84,939	11.1%
		\$ 304,365	\$ 395,652	\$ 538,974	36.2%
	TOTAL SOLID WASTE PERSONNEL SERVICES	\$ 845,329	\$ 995,557	\$ 1,205,389	21.1%
43 SOLID WASTE FUND - SOLID WASTE OPERATING SERVICES					
423			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5500	GROSS RECTS TAX DUE STATE	\$ 114,943	\$ 105,000	\$ 105,000	0.0%
5502	TREK FOR TRASH	\$ -	\$ -	\$ 3,000	100.0%
5510	OFFICE SUPPLIES	\$ 21,699	\$ 22,000	\$ 22,000	0.0%
5511	DATA PROCESSING	\$ 9,768	\$ 38,848	\$ 46,115	18.7%
5513	GAS & OIL FOR VEHICLES	\$ 79,426	\$ 110,000	\$ 100,000	-9.1%
5514	TRAINING & SEMINARS	\$ 1,457	\$ 10,500	\$ 10,500	0.0%
5515	PRINTING & COPYING	\$ 3,981	\$ 6,500	\$ 5,000	-23.1%
5517	PROFESSIONAL SERVICES	\$ 32,401	\$ 10,000	\$ 10,000	0.0%
5518	POSTAGE	\$ 12,475	\$ 12,000	\$ 10,000	-16.7%
5521	TELEPHONE EXPENSES	\$ 10,353	\$ 6,900	\$ 6,900	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 848	\$ 2,000	\$ 2,000	0.0%
5523	INSURANCE & BONDS	\$ 48,880	\$ 49,322	\$ 54,500	10.5%
5525	BUILDING & GROUNDS	\$ 8	\$ 7,000	\$ 7,000	0.0%
5526	GRAFFITI REMOVAL	\$ -	\$ -	\$ 5,000	100.0%
5527	FLEET MAINTENANCE	\$ 162,283	\$ 200,000	\$ 170,000	-15.0%
5528	JANITORIAL	\$ -	\$ 3,000	\$ 3,000	0.0%

Table 34: PUBLIC WORKS DEPARTMENT - SOLID WASTE DIVISION (Continued)
Enterprise Fund 43 – Division 423

43 SOLID WASTE FUND - SOLID WASTE OPERATING SERVICES					
423					
		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	BUDGET 2017/2018	2018/2019	
5530	UNIFORM ALLOWANCE	\$ 5,741	\$ 9,300	\$ 7,300	-21.5%
5531	TRAVEL EXPENSES	\$ -	\$ 1,125	\$ 1,125	0.0%
5534	TOOLS & EQUIPMENT REPAIRS	\$ 4,439	\$ 7,000	\$ 7,000	0.0%
5536	SAFTY EQUIPMENT	\$ 7,220	\$ 7,000	\$ 7,000	0.0%
5537	CHEMICALS	\$ 9,719	\$ 11,200	\$ 11,200	0.0%
5542	BIN EXPENSES	\$ 61,285	\$ 57,900	\$ 60,000	3.6%
5547	LEASE PURCHASE	\$ 208	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES	\$ 131,246	\$ 193,596	\$ 214,882	11.0%
5552	REFUNDS	\$ -	\$ 741	\$ 741	0.0%
5563	LANDFILL/TRANSFER ST. SITE EXP.	\$ 23,312	\$ 23,000	\$ 23,000	0.0%
5588	ENVIRONMENTAL EGRT - CSWA	\$ 85,316	\$ -	\$ -	0.0%
5589	TIPPING FEES	\$ 215,676	\$ 260,000	\$ 212,000	-18.5%
TOTAL SOLID WASTE OPERATING SERVICES		\$ 1,042,684	\$ 1,153,932	\$ 1,104,263	-4.3%
43 SOLID WASTE FUND - SOLID WASTE CAPITAL OUTLAY					
423					
		ACTUAL	ADJUSTED	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	BUDGET 2017/2018	2018/2019	
5602	CAPITAL OUTLAY/40 FOOT TRAILER	\$ -	\$ 70,000	\$ -	-100.0%
5604	CAPITAL OUTLAY/SERVICE TRUCK	\$ 18,883	\$ 61,398	\$ 40,000	-34.9%
5607	CAPITAL OUTLAY/RECYCLE CENTER SOLAR POWER PROJECT	\$ 116,625	\$ 65,000	\$ -	-100.0%
5609	CAPITAL OUTLAY/PRESSURE WASHER	\$ -	\$ 10,000	\$ -	-100.0%
5612	CAPITAL OUTLAY/ASSETWORKS SOFTWARE	\$ -	\$ 15,678	\$ -	-100.0%
5640	CAPITAL OUTLAY/COMPOSTING FACILITY	\$ -	\$ 850,000	\$ 850,000	0.0%
5655	CAPITAL OUTLAY/ROUTEWARE SOFTWARE	\$ -	\$ 163,097	\$ -	-100.0%
5660	CAPITAL OUTLAY/BACKHOE	\$ -	\$ -	\$ 85,000	100.0%
5664	CAPITAL OUTLAY/GRAPPLING TRUCK ROLL-OFF	\$ -	\$ -	\$ 225,000	100.0%
5665	CAPITAL OUTLAY/SWEEPER IMPLEMENT	\$ -	\$ -	\$ 5,500	100.0%
5682	CAPITAL OUTLAY/SIDE LOADER	\$ -	\$ 240,000	\$ -	-100.0%
TOTAL SOLID WASTE CAPITAL OUTLAY		\$ 135,508	\$ 1,475,173	\$ 1,205,500	-18.3%
TOTAL EXPENSES		\$ 2,023,522	\$ 3,624,662	\$ 3,515,152	-3.0%
423	TOTAL SOLID WASTE FUND EXPENDITURES	\$ 2,023,522	\$ 3,624,662	\$ 3,515,152	-3.0%

GRT REVENUE BOND SERIES 2014 FUND

Debt Service Fund 32

SUMMARY

The Village of Los Lunas issued a Gross Receipts Tax (GRT) Revenue Bond Series 2014 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 bonds are expected to be paid off in 2019.

Table 35: GRT REVENUE BOND SERIES 2014 FUND 32

32 G.R.T. REVENUE BOND SERIES 2014 FUND					
		ADJUSTED			
ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
3000	TRANSFER FROM GENERAL FUND/INFRA STRUCTURE FUND	\$ 789,000	\$ 779,400	\$ 767,350	-1.5%
392	TOTAL TRANSFERS	\$ 789,000	\$ 779,400	\$ 767,350	-1.5%
TOTAL G.R.T. REVENUE BOND SERIES 2014 FUND REVENUES		\$ 789,000	\$ 779,400	\$ 767,350	-1.5%
32 G.R.T. REVENUE BOND 2014 FUND EXP. BUDGET					
		ADJUSTED			
SUB ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
5010	BONDS DUE THIS FISCAL YEAR	\$ 730,000	\$ 735,000	\$ 745,000	1.4%
5020	BOND COUPONS/INTEREST DUE	\$ 59,121	\$ 44,400	\$ 22,350	-49.7%
5030	REFUNDING BONDS PAY OFF 2003A GRT	\$ -	\$ -	\$ -	0.0%
400	TOTAL DEBT SERVICE	\$ 789,121	\$ 779,400	\$ 767,350	-1.5%
TOTAL G.R.T. REVENUE BOND 2014 FUND EXPENDITURES		\$ 789,121	\$ 779,400	\$ 767,350	-1.5%

GRT REVENUE BOND SERIES 2016 FUND

Debt Service Fund 34

SUMMARY

The Village of Los Lunas issued Gross Receipts Tax (GRT) Improvement Revenue Bonds Series 2016 in June 2016 with a principal amount of \$4.15 million with the first principal maturity in 2017 and the final maturity in 2041. The GRT Improvement Revenue Bonds Series 2016 are parity obligations to the Gross Receipts Tax Refunding Revenue Bonds Series 2014 issued in the par amount of \$3,475,000. The GRT Improvement Revenue Bonds Series 2016 were issued for the purpose of acquiring, purchasing, improving, and rehabilitating land for governmental purposes, specifically, the purchase of the Monte Vista/EI Molino property for the School of Dreams Academy (SODA) project, and to cover all costs incidental to the foregoing and incidental to the issuance of the bonds. Payment of the bonds will be solely from the State Shared Gross Receipts Tax and Municipal Share Gross Receipts Tax revenues. The bonds are expected to be paid off in 2041.

The bonds maturing on or after April 1, 2027 shall be subject to redemption in authorized denominations at the option of the Village prior to maturity in whole or in part on April 1, 2026 or any date thereafter at a redemption price equal to the outstanding principal amount of the bond or portion thereof so redeemed, plus accrued interest to the redemption date.

This debt service fund will account for the fiscal cash flows associated with all revenues, expenditures and transfers incidental to the foregoing and incidental to the issuance of the bonds.

Table 36: G.R.T. REVENUE BOND SERIES 2016 FUND 34

34 G.R.T. REVENUE BOND SERIES 2016 DEBT SERVICE FUND					
ACCOUNT NAME		ACTUAL 2016/2017	ADJUSTED BUDGET 2017/2018	APPROVED 2018/2019	%CHANGE
4060	SERIES 2016 GRT REV BOND INTEREST	\$ -	\$ -	\$ -	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
3000	TRANSFER FROM GENERAL FUND/INFRASTRUCTURE FUND	\$ 215,667	\$ 147,950	\$ 147,450	-0.3%
392	TOTAL TRANSFERS	\$ 215,667	\$ 147,950	\$ 147,450	-0.3%
TOTAL G.R.T. REVENUE BOND SERIES 2016 DEBT SERVICE FUND REVENUES		\$ 215,667	\$ 147,950	\$ 147,450	-0.3%
34 G.R.T. REVENUE BOND SERIES 2016 DEBT SERVICE FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL 2016/2017	ADJUSTED BUDGET 2017/2018	APPROVED 2018/2019	%CHANGE
5010	2016 GRT REV BOND PRINCIPAL	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
5020	2016 GRT REV BOND INTEREST DUE	\$ 61,725	\$ 122,950	\$ 122,450	-0.4%
400	TOTAL DEBT SERVICE	\$ 86,725	\$ 147,950	\$ 147,450	-0.3%
TOTAL G.R.T. REVENUE BOND SERIES 2016 DEBT SERVICE FUND EXPENDITURES		\$ 86,725	\$ 147,950	\$ 147,450	-0.3%

GO BOND SERIES 2016 FUND

Debt Service Fund 36

SUMMARY

The Village of Los Lunas held a general obligation bond election on March 1, 2016 and the electors of the Village authorized the Village Council of the Village to contract bonded indebtedness on behalf of the Village. As a result, the Village of Los Lunas issued General Obligation Bonds in the principal amount of \$5.795 million in August 2016 with the first principal maturity in 2017 and the final maturity in 2031. The General Obligation Bonds were issued for the purpose of providing fire protection, including purchasing, providing, enlarging, and improving fire protection apparatus, equipment, facilities and paying costs of issuance of the bonds. The bonds are to be paid from ad valorem taxes which may be levied against all taxable property within the Village of Los Lunas city limits.

This debt service fund will account for the fiscal cash flows associated with all revenues, expenditures and transfers incidental to the foregoing and incidental to the issuance of the bonds. The bonds are expected to be paid off in 2031.

Table 37: GO BOND SERIES 2016 FUND 36

36 GO BOND SERIES 2016 DEBT SERVICE FUND					
	ACCOUNT NAME	ACTUAL 2016/2017	ADJUSTED BUDGET 2017/2018	APPROVED 2018/2019	%CHANGE
4101	GO BOND PROPERTY TAX REV/ DS	\$ -	\$ 485,454	\$ 485,454	0.0%
300	TOTAL PROPERTY TAX REV	\$ -	\$ 485,454	\$ 485,454	0.0%
4060	SERIES 2016 GO BOND INTEREST	\$ -	\$ -	\$ -	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
3000	TRANSFER FROM GENERAL FUND	\$ 114,613	\$ 458,713	\$ -	-100.0%
392	TOTAL TRANSFERS	\$ 114,613	\$ 458,713	\$ -	-100.0%
	TOTAL GO BOND SERIES 2016 DEBT SERVICE FUND REVENUES	\$ 114,613	\$ 944,167	\$ 485,454	-48.6%
36 GO BOND SERIES 2016 DEBT SERVICE FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2016/2017	ADJUSTED BUDGET 2017/2018	APPROVED 2018/2019	%CHANGE
5010	2016 GRT GO BOND PRINCIPAL	\$ -	\$ 325,000	\$ 335,000	3.1%
5020	2016 GO BOND INTEREST DUE	\$ 104,338	\$ 133,713	\$ 127,113	-4.9%
400	TOTAL DEBT SERVICE	\$ 104,338	\$ 458,713	\$ 462,113	0.7%
	TOTAL GO BOND SERIES 2016 DEBT SERVICE FUND EXPENDITURES	\$ 104,338	\$ 458,713	\$ 462,113	0.7%

[THIS PAGE INTENTIONALLY LEFT BLANK]

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 38 presents the Fiscal Year 2018-19 operating budget for the Court Trust Fund.

Table 38: COURT TRUST FUND 28

28 COURT TRUST FUND					
	ACCOUNT NAME	ACTUAL 2016/2017	ADJUSTED BUDGET 2017/2018	APPROVED 2018/2019	%CHANGE
4151	LAB FEES COLLECTED	\$ 297	\$ 1,200	\$ -	-100.0%
4152	SUBSTANCE ABUSE FEE	\$ 242	\$ 200	\$ -	-100.0%
4153	PREVENTION FEES	\$ 283	\$ 700	\$ -	-100.0%
301	TOTAL DWI LAB/PREVENTION FEES	\$ 822	\$ 2,100	\$ -	-100.0%
4154	JUDICIAL EDUCATION FEES	\$ 8,870	\$ 7,000	\$ 7,000	0.0%
4155	COURT AUTOMATION FEES	\$ 17,721	\$ 14,000	\$ 14,000	0.0%
302	TOTAL EDUCATION/AUTOMATION FEES	\$ 26,591	\$ 21,000	\$ 21,000	0.0%
	TOTAL COURT TRUST FUND REVENUES	\$ 27,414	\$ 23,100	\$ 21,000	-9.1%
28 COURT TRUST FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2016/2017	ADJUSTED BUDGET 2017/2018	APPROVED 2018/2019	%CHANGE
5544	SUBSTANCE ABUSE EXPENSES	\$ -	\$ 200	\$ -	-100.0%
5580	LAB/PREVENTION FEE DUE STATE	\$ 822	\$ 1,900	\$ -	-100.0%
5581	EDUCATIONAL/AUTOMATION FEE	\$ 27,477	\$ 21,000	\$ 21,000	0.0%
402	TOTAL COURT TRUST FUND EXPENDITURES	\$ 28,300	\$ 23,100	\$ 21,000	-9.1%

COMMUNITY SERVICES DEPARTMENT - LDWI GRANT FUND

Trust and Agency Fund 29

SUMMARY

The Village of Los Lunas administers the DWI Program for all of Valencia County. Funding for the program comes from the “Local Driving While Intoxicated” (LDWI) grant. The LDWI grant is accounted for as a Trust and Agency Fund, and provides the main source of funding for the DWI Program as described below. The LDWI grant, and the DWI Program it funds, is 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 grant. The following is a list of the funded components and a brief overview of the services provided:

- **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.

- **Enforcement:** Upon available funding, local law enforcement agencies are allocated funds 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-12th 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 39 and 40 present the Fiscal Year 2018-19 operating budget for the LDWI Grant Fund.

Table 39: COMMUNITY SERVICES DEPARTMENT - LDWI GRANT FUND 29 REVENUES

29 LDWI GRANT FUND					
ACCOUNT NAME	ACTUAL	ADJUSTED	APPROVED	%CHANGE	
	2016/2017	2017/2018	2018/2019		
385-4010 PROGRAM FEES	\$ 18,977	\$ 35,814	\$ 17,045	-52.4%	
385 TOTAL MISCELLANEOUS REVENUES	\$ 18,977	\$ 35,814	\$ 17,045	-52.4%	
391-4009 DWI GRANT 16-G-J-G-33	\$ 48,000	\$ 31,000	\$ 73,000	135.5%	
392-4009 OSAP GRANT	\$ -	\$ -	\$ 100,000	100.0%	
395-4009 DWI GRANT 16-D-J-G-33	\$ 264,865	\$ 365,920	\$ 329,788	-9.9%	
TOTAL GRANT FUNDS	\$ 312,865	\$ 396,920	\$ 502,788	26.7%	
417 TOTAL LDWI GRANT FUND REVENUES	\$ 331,842	\$ 432,734	\$ 519,833	20.1%	

Table 40: COMMUNITY SERVICES DEPARTMENT - LDWI GRANT FUND 29 EXPENDITURES

29 LDWI GRANT FUND - PERSONNEL SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5392	DWI Prevention Specialist	\$ -	\$ -	\$ 39,544	100.0%
5393	DWI Compliance Officer	\$ 33,102	\$ 34,770	\$ 33,971	-2.3%
5394	Part-time LSAA Treatment Provider	\$ 28,984	\$ 29,928	\$ 28,930	-3.3%
5395	Part-time LDAC Treatment Provider	\$ 34,253	\$ 34,366	\$ 31,698	-7.8%
5396	LDAC Treatment Provider (Vacant)	\$ -	\$ -	\$ -	0.0%
5397	DWI Program Coordinator	\$ 49,247	\$ 51,520	\$ 52,550	2.0%
5398	DWI Compliance Coordinator	\$ 42,542	\$ 44,505	\$ 45,395	2.0%
5399	DWI Compliance Officer	\$ 32,963	\$ 34,484	\$ 35,174	2.0%
		\$ 221,091	\$ 229,573	\$ 267,262	16.4%
5440	FICA EXPENSE	\$ 15,720	\$ 16,892	\$ 20,446	21.0%
5441	PERA EXPENSE	\$ 34,512	\$ 42,865	\$ 51,882	21.0%
5442	MEDICAL INS. EXPENSE	\$ 32,550	\$ 36,049	\$ 52,304	45.1%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,369	\$ 729	\$ 882	21.0%
5444	WORKERS' COMP. INS. EXPENSE	\$ 1,135	\$ 1,410	\$ 1,706	21.0%
		\$ 85,286	\$ 97,945	\$ 127,220	29.9%
417	TOTAL LDWI GRANT FUND PERSONNEL SERVICES	\$ 306,377	\$ 327,517	\$ 394,482	20.4%
29 LDWI GRANT FUND - OPERATING SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5505	OPERATING	\$ 29,191	\$ 48,961	\$ 26,310	-46.3%
5506	SUPPLIES & MATERIALS	\$ 1,592	\$ 10,350	\$ 4,175	-59.7%
5509	PROGRAM EXPENSES	\$ 22,214	\$ 23,799	\$ 17,045	-28.4%
5510	OFFICE SUPPLIES	\$ 1,503	\$ -	\$ 4,900	100.0%
5511	DATA PROCESSING	\$ 2,610	\$ 3,000	\$ 3,000	0.0%
5531	TRAVEL	\$ 1,814	\$ 9,360	\$ 6,438	-31.2%
5564	CONTRACTUAL SERVICES	\$ 36,492	\$ 9,746	\$ 45,821	370.2%
5597	GRANT OPERATING	\$ 1,692	\$ -	\$ 7,250	100.0%
417	TOTAL LDWI GRANT FUND OPERATING EXPENSES	\$ 97,109	\$ 105,216	\$ 114,939	9.2%
29 LDWI GRANT FUND - CAPITAL OUTLAY					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
417	TOTAL LDWI GRANT FUND CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
	TOTAL EXPENSES	\$ 403,486	\$ 432,733	\$ 509,421	17.7%
417	TOTAL LDWI GRANT FUND EXPENDITURES	\$ 403,486	\$ 432,733	\$ 509,421	17.7%

REGIONAL DISPATCH FUND

Trust and Agency Fund 45

MISSION

To administer the funds for the Regional Dispatch Center in accordance with the Joint Powers Agreement signed by member 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 City of Belen, Village of Bosque Farms, Village of Los Lunas, City of Rio Communities, and Valencia County. 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 41 and 42 presents the Fiscal Year 2018-19 operating budget for the Regional Dispatch Fund.

Table 41: REGIONAL DISPATCH FUND 45 REVENUES

45 REGIONAL DISPATCH FUND					
ACCOUNT NAME	ACTUAL	ADJUSTED	APPROVED	%CHANGE	
	2016/2017	BUDGET	2018/2019		
	2016/2017	2017/2018	2018/2019		
370-4014	PRINTING & COPYING REVENUE	\$ 507	\$ 500	\$ 500	0.0%
371-5050	BOSQUE FARMS	\$ 27,014	\$ 26,924	\$ 33,612	24.8%
372-5050	PERALTA	\$ 32,884	\$ 36,530	\$ 39,644	8.5%
373-5050	VALENCIA COUNTY	\$ 175,594	\$ 183,271	\$ 167,706	-8.5%
374-5050	AMR	\$ 24,000	\$ 63,205	\$ 95,530	51.1%
375-5050	RIO COMMUNITIES	\$ 32,918	\$ 23,687	\$ 23,619	-0.3%
376-5050	CITY OF BELEN	\$ 99,053	\$ 97,300	\$ 120,770	24.1%
377-5050	LOS LUNAS	\$ 148,579	\$ 159,241	\$ 159,025	-0.1%
378-5050	LIVING CROSS	\$ -	\$ -	\$ -	0.0%
TOTAL AGENCY CONTRIBUTIONS		\$ 540,549	\$ 590,658	\$ 640,406	8.4%
385-4003	E911 MAINT REVENUE	\$ -	\$ 1,346,225	\$ 252,177	-81.3%
340-4102	GRT REVENUE	\$ 1,232,882	\$ 1,695,397	\$ 1,695,397	0.0%
TOTAL REGIONAL DISPATCH FUND REVENUES		\$ 1,773,431	\$ 3,632,280	\$ 2,587,980	-28.8%

Table 42: REGIONAL DISPATCH FUND 45 EXPENDITURES

45 REGIONAL DISPATCH - PERSONNEL SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
4700	VRECC Director	\$ 68,816	\$ 74,567	\$ 74,567	0.0%
4701	Certified Police Dispatcher	\$ 26,622	\$ 25,927	\$ 29,578	14.1%
4702	Certified Police Dispatcher	\$ -	\$ -	\$ 29,578	100.0%
4703	VRECC Training Instructor/911 Shift Supervisor	\$ 38,301	\$ 37,984	\$ 37,959	-0.1%
4704	Certified Police Dispatcher	\$ 29,897	\$ 29,467	\$ 31,673	7.5%
4705	Non-Certified Police Dispatcher	\$ 25,582	\$ 25,925	\$ 31,673	22.2%
4706	Certified Police Dispatcher	\$ 29,047	\$ 28,023	\$ 33,280	18.8%
4707	Certified Police Dispatcher	\$ 16,254	\$ 24,692	\$ 29,578	19.8%
4708	Certified Police Dispatcher	\$ 28,676	\$ 24,692	\$ 31,673	28.3%
4709	Call-Taker - Part Time	\$ 14,984	\$ 9,600	\$ 13,604	41.7%
4709	Call-Taker - Part Time	\$ 14,984	\$ 9,600	\$ 13,604	41.7%
4710	Call-Taker - Part Time	\$ 13,205	\$ 12,100	\$ 13,604	12.4%
4710	Call-Taker - Part Time	\$ 13,205	\$ 12,100	\$ 13,604	12.4%
4711	Certified 911 Supervisor	\$ 38,653	\$ 38,414	\$ 42,574	10.8%
4712	Certified Police Dispatcher	\$ -	\$ -	\$ 29,578	100.0%
4713	Certified 911 Supervisor	\$ 42,061	\$ 41,227	\$ 45,387	10.1%
4714	Certified Police Dispatcher	\$ 20,451	\$ 24,692	\$ 30,086	21.8%
4715	VRECC Administrative Services Director	\$ 60,077	\$ 58,258	\$ 62,418	7.1%
4716	GIS Technician/MSAG Coordinator	\$ 40,028	\$ 45,250	\$ 42,640	-5.8%
4717	Certified Police Dispatcher	\$ 14,942	\$ 25,927	\$ 29,578	14.1%
4718	Call-Taker - Part Time	\$ 12,296	\$ 6,100	\$ 13,604	123.0%
4718	Call-Taker - Part Time	\$ 12,296	\$ 5,524	\$ 13,604	146.3%
4719	Certified Police Dispatcher	\$ -	\$ -	\$ 29,578	100.0%
4720	911 Supervisor	\$ 33,157	\$ 31,513	\$ 37,959	20.5%
4721	Certified Police Dispatcher	\$ 27,898	\$ 27,308	\$ 29,578	8.3%
4722	Certified Police Dispatcher	\$ -	\$ -	\$ 29,578	100.0%
4723	Certified Police Dispatcher	\$ 24,941	\$ 20,927	\$ 28,852	37.9%
4724	Certified Police Dispatcher	\$ 29,654	\$ 29,467	\$ 30,449	3.3%
4725	Certified Police Dispatcher	\$ -	\$ -	\$ 29,578	100.0%
5499	OVERTIME	\$ 104,457	\$ 105,000	\$ 100,000	-4.8%
		\$ 780,486	\$ 774,284	\$ 1,009,016	30.3%
5440	FICA EXPENSE	\$ 58,304	\$ 59,386	\$ 76,425	28.7%
5441	PERA EXPENSE	\$ 132,673	\$ 150,696	\$ 193,934	28.7%
5442	MEDICAL INS. EXPENSE	\$ 118,798	\$ 132,571	\$ 215,424	62.5%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 4,061	\$ 2,562	\$ 3,297	28.7%
5444	WORKERS' COMP. INS. EXPENSE	\$ 3,360	\$ 4,956	\$ 6,378	28.7%
		\$ 317,197	\$ 350,170	\$ 495,458	41.5%
403	TOTAL REGIONAL DISPATCH PERSONNEL SERVICES	\$ 1,097,682	\$ 1,124,454	\$ 1,504,474	33.8%

**Table 42: REGIONAL DISPATCH FUND 45 EXPENDITURES
(Continued)**

45 REGIONAL DISPATCH - OPERATING SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5510	OFFICE SUPPLIES	\$ 11,086	\$ 37,000	\$ 20,000	-45.9%
5511	DATA PROCESSING	\$ 49,738	\$ 105,259	\$ 126,000	19.7%
5513	GAS & OIL FOR VEHICLES	\$ 515	\$ 1,000	\$ 1,000	0.0%
5514	TRAINING & SEMINARS	\$ 8,310	\$ 17,000	\$ 17,000	0.0%
5515	PRINTING & COPYING	\$ -	\$ 500	\$ 500	0.0%
5517	PROFESSIONAL SERVICES	\$ 11,319	\$ 42,500	\$ 50,500	18.8%
5518	POSTAGE	\$ 572	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 1,657	\$ 15,000	\$ 35,000	133.3%
5520	ATTORNEY FEES	\$ 10,223	\$ 13,000	\$ 8,000	-38.5%
5521	TELEPHONE EXPENSE	\$ 19,920	\$ 21,000	\$ 18,000	-14.3%
5522	SUBSCRIPTION AND DUES	\$ 847	\$ 1,000	\$ 1,000	0.0%
5523	INSURANCE & BONDS	\$ 22,995	\$ 23,488	\$ 23,420	-0.3%
5524	PUBLICATIONS & ADVERTISING	\$ -	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS MAINTENANCE	\$ -	\$ 6,000	\$ 10,000	66.7%
5527	FLEET MAINTENANCE	\$ 188	\$ 1,500	\$ 1,500	0.0%
5528	JANITORIAL SUPPLIES/SERVICE	\$ 3,465	\$ 8,000	\$ 15,000	87.5%
5531	TRAVEL EXPENSE	\$ 4,766	\$ 8,000	\$ 8,000	0.0%
5532	AUDIT EXPENSE	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 150	\$ 3,500	\$ 3,500	0.0%
5547	LEASE PAYMENTS	\$ 3,018	\$ 183,327	\$ 183,327	0.0%
5551	BOOKKEEPING CHARGES	\$ 43,588	\$ 50,699	\$ 68,032	34.2%
5569	RADIO SERVICE	\$ 110,453	\$ 74,932	\$ 148,000	97.5%
5573	E911 MAIN/TELEPHONE SERVICE	\$ -	\$ 1,346,225	\$ 252,177	-81.3%
5582	USDA DEBT SERVICE PAYMENT	\$ 112,996	\$ -	\$ -	0.0%
5583	NMFA DEBT SERVICE PAYMENT	\$ 70,340	\$ -	\$ -	0.0%
403	TOTAL REGIONAL DISPATCH OPERATING SERVICES	\$ 487,646	\$ 1,962,430	\$ 993,456	-49.4%
45 REGIONAL DISPATCH - CAPITAL OUTLAY					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2016/2017	2017/2018	2018/2019	
5603	CAPITAL OUTLAY/SUV	\$ -	\$ 33,000	\$ -	-100.0%
5659	CAPITAL OUTLAY/RADIO UPGRADE	\$ -	\$ 408,657	\$ -	-100.0%
5681	CAPITAL OUTLAY/BACKUP RADIO	\$ -	\$ -	\$ 90,000	100.0%
403	TOTAL REGIONAL DISPATCH CAPITAL OUTLAY	\$ -	\$ 441,657	\$ 90,000	-79.6%
TOTAL EXPENSES		\$ 1,585,329	\$ 3,528,541	\$ 2,587,930	-26.7%
403	TOTAL REGIONAL DISPATCH FUND EXPENDITURES	\$ 1,585,329	\$ 3,528,541	\$ 2,587,930	-26.7%

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 43 presents the Fiscal Year 2018-19 operating budget for the Employee Benefit Fund.

Table 43: Employee Benefit Fund 60

60 EMPLOYEE BENEFIT FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2016/2017	2017/2018	2018/2019	
4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
370-4014	TOTAL RETIREE PREMIUM PAYMENTS	\$ 57,227	\$ 63,360	\$ 63,360	0.0%
311-3099	EMP. RETIREMENT HEALTH PRGM. CONTRIBUTIONS	\$ 50,055	\$ 40,200	\$ 40,200	0.0%
3000	TRANSFER FROM GENERAL FUND	\$ 177,720	\$ 203,993	\$ 220,332	8.0%
3020	TRANSFER FROM WATER/SEWER	\$ 22,132	\$ 27,068	\$ 27,673	2.2%
3030	TRANSFER FROM SOLID WASTE FUND	\$ 16,111	\$ 17,997	\$ 19,992	11.1%
3075	TRANSFER FROM REGIONAL DISPATCH FUND	\$ 22,087	\$ 23,289	\$ 30,270	30.0%
3095	TRANSFER FROM LDWI GRANT FUND	\$ 5,694	\$ 6,263	\$ 8,018	28.0%
392	TOTAL TRANSFERS	\$ 243,744	\$ 278,610	\$ 306,286	9.9%
	TOTAL EMPLOYEE BENEFIT FUND REVENUES	\$ 351,026	\$ 382,170	\$ 409,846	7.2%
60 EMPLOYEE BENEFIT FUND EXP. BUDGET					
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2016/2017	2017/2018	2018/2019	
5562	EMPLOYEE BENEFIT PAYMENTS	\$ 101,020	\$ 165,000	\$ 165,000	0.0%
530	TOTAL EMPLOYEE BENEFIT PAYMENTS	\$ 101,020	\$ 165,000	\$ 165,000	0.0%
	TOTAL EMPLOYEE BENEFIT FUND EXPENDITURES	\$ 101,020	\$ 165,000	\$ 165,000	0.0%

**Table 44: DEBT SERVICE SCHEDULE
GRT Revenue Bond Series 2014**

VILLAGE OF LOS LUNAS GROSS RECEIPTS TAX REVENUE REFUNDING BONDS SERIES 2014 FINAL SCALE				
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
4/1/2017	\$ 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
Total	\$ 3,475,000.00	-	\$ 257,457.50	\$ 3,732,457.50

**Table 45: DEBT SERVICE SCHEDULE
GO Bond Series 2016**

VILLAGE OF LOS LUNAS GENERAL OBLIGATION BOND SERIES 2016				
Period Ending	Principal	Coupon	Interest	Debt Service
8/1/2017	\$ 325,000.00	2.00%	\$ 136,201.60	\$ 461,201.60
8/1/2018	\$ 335,000.00	2.00%	\$ 130,462.50	\$ 465,462.50
8/1/2019	\$ 340,000.00	2.00%	\$ 123,762.50	\$ 463,762.50
8/1/2020	\$ 350,000.00	2.00%	\$ 116,962.50	\$ 466,962.50
8/1/2021	\$ 355,000.00	2.00%	\$ 109,962.50	\$ 464,962.50
8/1/2022	\$ 365,000.00	2.00%	\$ 102,862.50	\$ 467,862.50
8/1/2023	\$ 370,000.00	3.00%	\$ 95,562.50	\$ 465,562.50
8/1/2024	\$ 380,000.00	3.00%	\$ 84,462.50	\$ 464,462.50
8/1/2025	\$ 395,000.00	3.00%	\$ 73,062.50	\$ 468,062.50
8/1/2026	\$ 405,000.00	3.00%	\$ 61,212.50	\$ 466,212.50
8/1/2027	\$ 415,000.00	2.00%	\$ 49,062.50	\$ 464,062.50
8/1/2028	\$ 425,000.00	2.125%	\$ 40,762.50	\$ 465,762.50
8/1/2029	\$ 435,000.00	2.25%	\$ 31,731.26	\$ 466,731.26
8/1/2030	\$ 445,000.00	2.375%	\$ 21,943.76	\$ 466,943.76
8/1/2031	\$ 455,000.00	2.50%	\$ 11,375.00	\$ 466,375.00
Total	\$ 5,795,000.00	-	\$ 1,189,389.12	\$ 6,984,389.12

**Table 46: DEBT SERVICE SCHEDULE
GRT Revenue Bond Series 2016**

VILLAGE OF LOS LUNAS GROSS RECEIPTS TAX REVENUE BOND SERIES 2016				
Period Ending	Principal	Coupon	Interest	Debt Service
4/1/2017	\$ 25,000.00	2.00%	\$ 98,074.17	\$ 123,074.17
4/1/2018	\$ 25,000.00	2.00%	\$ 122,950.00	\$ 147,950.00
4/1/2019	\$ 25,000.00	3.00%	\$ 122,450.00	\$ 147,450.00
4/1/2020	\$ 135,000.00	3.00%	\$ 121,700.00	\$ 256,700.00
4/1/2021	\$ 140,000.00	3.00%	\$ 117,650.00	\$ 257,650.00
4/1/2022	\$ 145,000.00	2.00%	\$ 113,450.00	\$ 258,450.00
4/1/2023	\$ 145,000.00	3.00%	\$ 110,550.00	\$ 255,550.00
4/1/2024	\$ 150,000.00	3.00%	\$ 106,200.00	\$ 256,200.00
4/1/2025	\$ 155,000.00	3.00%	\$ 101,700.00	\$ 256,700.00
4/1/2026	\$ 160,000.00	3.00%	\$ 97,050.00	\$ 257,050.00
4/1/2027	\$ 165,000.00	3.00%	\$ 92,250.00	\$ 257,250.00
4/1/2028	\$ 170,000.00	3.00%	\$ 87,300.00	\$ 257,300.00
4/1/2029	\$ 175,000.00	3.00%	\$ 82,200.00	\$ 257,200.00
4/1/2030	\$ 180,000.00	3.00%	\$ 76,950.00	\$ 256,950.00
4/1/2031	\$ 185,000.00	3.00%	\$ 71,550.00	\$ 256,550.00
4/1/2032	\$ 190,000.00	3.00%	\$ 66,000.00	\$ 256,000.00
4/1/2033	\$ 200,000.00	3.00%	\$ 60,300.00	\$ 260,300.00
4/1/2034	\$ 205,000.00	3.00%	\$ 54,300.00	\$ 259,300.00
4/1/2035	\$ 210,000.00	3.00%	\$ 48,150.00	\$ 258,150.00
4/1/2036	\$ 215,000.00	3.00%	\$ 41,850.00	\$ 256,850.00
4/1/2037	\$ 220,000.00	3.00%	\$ 35,400.00	\$ 255,400.00
4/1/2038	\$ 230,000.00	3.00%	\$ 28,800.00	\$ 258,800.00
4/1/2039	\$ 235,000.00	3.00%	\$ 21,900.00	\$ 256,900.00
4/1/2040	\$ 245,000.00	3.00%	\$ 14,850.00	\$ 259,850.00
4/1/2041	\$ 250,000.00	3.00%	\$ 7,500.00	\$ 257,500.00
Total	\$ 4,180,000.00	-	\$ 1,901,074.17	\$ 6,081,074.17

Table 47: SCHEDULE OF INSURANCES

VILLAGE OF LOS LUNAS SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2019	
Auto Liability	\$ 233,546
General Liability	\$ 94,134
Foreign Jurisdiction	
Employee Dishonesty	\$ 659
EMS Malpractice	
Errors & Omissions	
Civil Rights	\$ 36,337
Law Enforcement	\$ 27,514
Property/Machines & Equipment	\$ 93,486
Volunteer Firefighters	\$ 30,818
Worker's Compensation	\$ 419,339
Unemployment	\$ 29,114
Above Ground Storage Tank Liability	\$ 569
Flood Liability	\$ 0
TOTAL INSURANCES	\$ 965,516

VALENCIA REGIONAL EMERGENCY COMMUNICATIONS CENTER SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2019	
Auto Liability	\$ 1,389
General Liability	\$ 13,001
Employee Dishonesty	\$ 437
Civil Rights	\$ 9,079
Property/Machines & Equipment	\$ 6,231
Worker's Compensation	\$ 4,742
Unemployment	\$ 3,297
TOTAL INSURANCES	\$ 38,176

[THIS PAGE INTENTIONALLY LEFT BLANK]

GLOSSARY

AD VALOREM TAX	Tax based on the assessed valuation of property.
APPROPRIATION	An authorization made by the Village Council that 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 that 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."
CAPITAL PROJECT FUND	A Capital Project Fund is used to account for the financial resources to be used for the acquisition and/or construction of major capital facilities.
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	The New Mexico State Agency responsible for overseeing municipal finances. Also known as "DFA."
DEBT SERVICE FUND	A Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term obligation bond principal, interest and related costs.
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 that 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. Also known as "Surplus Funds."
GENERAL FUND	The largest fund of the Village. The primary operating fund of most municipal governments, whereby operating expenses are supported by general governmental revenue sources such as ad valorem taxes, sales 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 BOND	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 that 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 assets is 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.
SPECIAL REVENUE FUND	This is a fund established to account for the accumulation and disbursement of restricted resources for a specific project or purpose. This type of fund provides an extra level of accountability and transparency for expenditures.
TRANSFER	Any movement of money between funds, activities, accounts, and sub-accounts.
TRUST AND AGENCY FUND	This fund accounts for assets held by the Village in an agency capacity for individuals, other governmental units, and/or other funds.