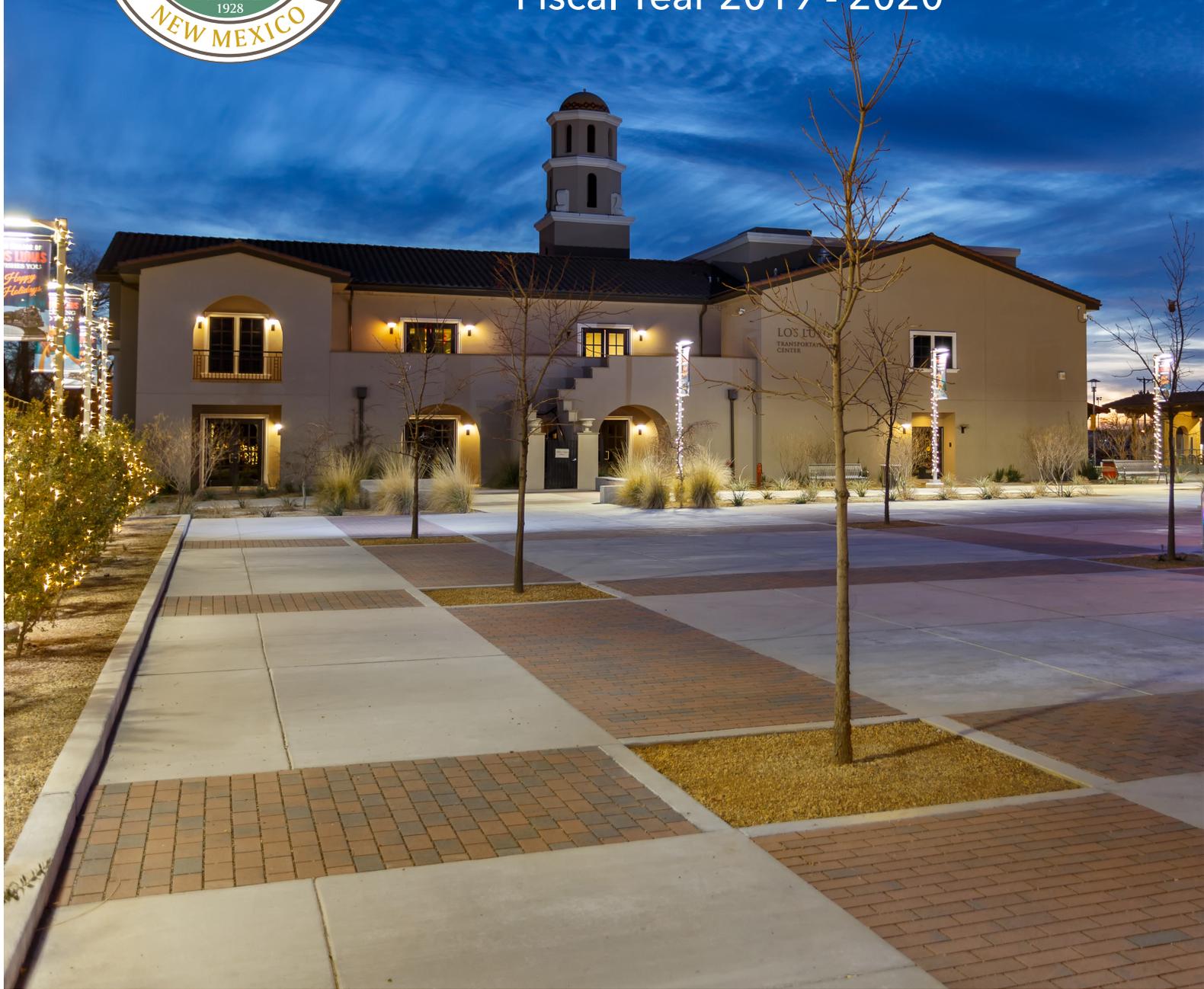




# Village of Los Lunas

Final Budget  
Fiscal Year 2019 - 2020



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

## **Approved Annual Budget Fiscal Year 2019-2020**

**Prepared by:**

**Gregory D. Martin, Village Administrator**

**Rebekah Klein, Finance and Administrative Services Director**

**Sylvia S. Cordova, Budget & Management Analyst**

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**VILLAGE OF LOS LUNAS  
FISCAL YEAR 2019-2020 FINAL BUDGET**

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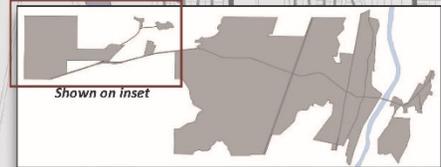
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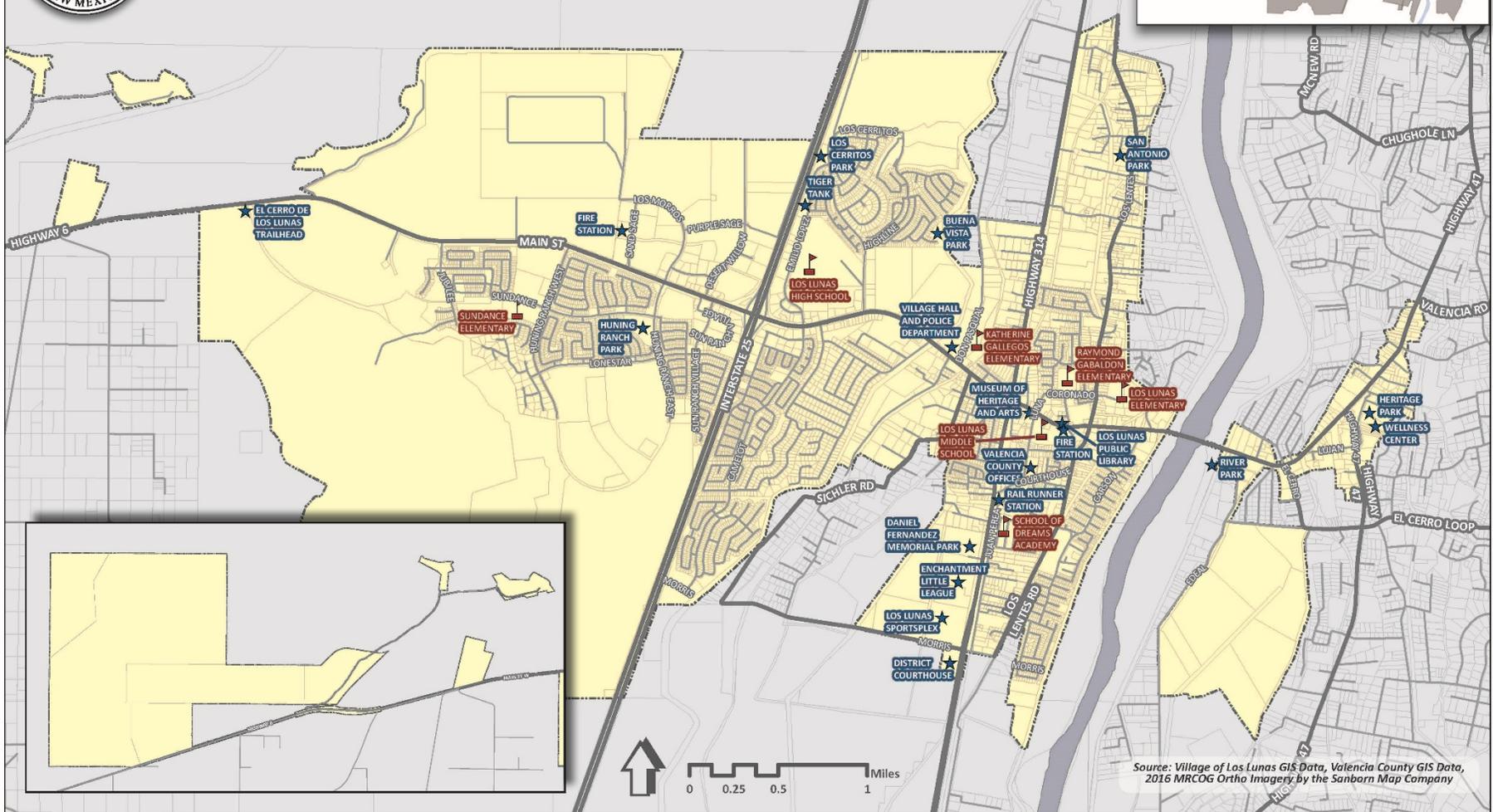


# Village of Los Lunas Boundary Map

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

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# Village of Los Lunas

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October 10, 2019

## BUDGET MESSAGE

Honorable Mayor, Village Council and Citizens:

I am pleased to present the Fiscal Year 2019-20 Final Budget for the Village of Los Lunas. This budget was developed through a comprehensive 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 Village employees, 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, the Public Library, and Other Facility Improvements**

At the most recent Council Retreat on March 30, 2019, staff provided updates on the Goals and Action Plans pertaining to these priorities. To the extent possible, these strategic priorities have again been incorporated into this budget, it being the second year of implementation. For example, the following line items apply directly to the approved Council Strategic Priorities:

- 1. Interstate-25 Interchange and East-West Corridor Project**
  - 42-406-5667I-25 Interchange/East-West Corridor Project Design, \$597,955 (transfer from General Fund)
  - 42-406-5668 Interchange Access Change Request (IACR) Study, \$250,000 (Legislative Appropriation)
  - 42-406-5675 NMDOT East-West Corridor Right-of-Way Acquisition, \$2,072,045
  - In the 2019 Legislative Session, the State Legislature approved a bill that would allocate \$10,000,000 in funding for this project, which has not been included in this budget.

Additionally, the New Mexico Department of Transportation (NMDOT) has identified this project as one of its transportation project priorities throughout the State, and has indicated a willingness to budget a significant amount of its discretionary funds towards this project. Furthermore, in 2018 Valencia County voters voted in favor of using \$2,000,000 in General Obligation Bond Funds towards this project, which has not been included in this budget. Lastly, the Village continues to pursue federal grant money to help make up the difference in these funding sources and the estimated \$80,000,000 in total project cost.

## **2. Quality of Life Improvements**

### **Parks and Recreation:**

- 11-407-5517 Professional Services/Parks and Recreation Master Plan, \$50,000
- 11-407-5517 Professional Services/Aquatic Center Site Selection Study, \$30,000
- 11-407-5525 Parks Building & Grounds Maintenance, \$35,000 (contracted amount for turf maintenance at Sports Complex and Heritage Park)
- 11-407-5671 Capital Outlay/General Park Improvements, \$200,000 (to include Chester Skinner Park, Artistic Park, Heritage Park, and Buena Vista Park)
- 11-407-5672 Capital Outlay/Huning Ranch Park Tennis Courts, \$794,450
- 22-410-5671 Capital Outlay/Fitness Center & Exercise Equipment, \$15,000
- 31-407-5687 Capital Outlay/Daniel Fernandez Memorial Park Improvements (Splash Pad), \$600,000 (Legislative Appropriation)
- 38-407-5690 Capital Outlay/River Park and Bosque Open Space Improvements, \$75,000 (Legislative Appropriation)
- 40-407-5691 Capital Outlay/Sports Complex Improvements, \$475,000 (Legislative Appropriation)

### **Library and Museum:**

- 11-408-5615 Capital Outlay/Library Property Acquisition, \$85,000
- 37-408-5688 Capital Outlay/Museum Improvements (to include new patio for outdoor programs and events), \$352,013 (\$200,000 Legislative Appropriation)

## **3. Evaluate the current staffing levels of the Police and Fire Departments**

- A Police Department and Fire Department Organizational, Operational and Staffing Study was completed by Matrix Consulting Group in FY 2018-19, the results and recommendations of which were presented at a special Council Workshop on June 5, 2019, and will be incorporated into the FY 2019-20 Budget, as needed, by the Police Chief and Fire Chief, subject to future Council approval, as needed.

## **4. Evaluate and improve the infrastructure needs of the Village**

### **Streets and Sidewalks:**

- 17-406-5556 Hwy Right-of-Way/Sidewalk Repairs, \$320,000
- 18-422-5637 Capital Outlay/I-25 Off-Ramp Second Lane, \$1,167,000
- 25-406-5601 Main St. Landscaping Improvements/Canal-Los Cerritos, \$150,000
- 25-406-5612 Parking Lot/Drainage Improvements, \$250,000
- 25-406-5628 NMDOT I-25 Interchange Beautification Phase II, \$740,068

- 25-406-5641 Right-of-Way Improvements, \$300,000
- 25-406-5648 NMDOT-TIP NM 314 Bike/Pedestrian Improvements Main to James St., \$1,850,000
- 25-406-5652 Capital Outlay/Local Street Improvements, \$1,000,000
- 25-406-5654 Highway CO-OP/Camino Del Rey, \$297,333
- 25-406-5661 NMDOT-TAP NM 6 Trail/Sun Ranch Village Road & Jubilee Design, \$220,000
- 25-406-5663 NMDOT-TAP N. NM 314 Bike/Pedestrian Improvements Ellen Dr. & Griego Rd. Design, \$200,000
- 25-406-5665 Grant MAP Revenue/Emilio Lopez Intersection, \$435,521
- 25-406-5669 NMDOT Los Lentes SE/Transportation Center Bike Path, \$700,001
- 25-406-5678 Highway CO-OP/Castillo and Entrada, \$107,333
- 25-406-5679 NMDOT-TIP South Los Lentes Aspen/Lopez Design, \$175,000
- 25-406-5684 NMDOT-TIP I-25 Beautification Phase III Design, \$383,500

Wastewater Treatment Plant (WWTP):

- 41-421-5623 Capital Outlay/Sludge Management Design & Construction, \$5,134,300
- 41-421-5624 Capital Outlay/Effluent Tank BOR Grant, \$284,104
- 41-421-5632 Capital Outlay/Effluent Line Project, \$654,548

Water/Sewer:

- 15-422-5601 Capital Outlay/Tank 3 Site Improvements, \$1,400,000
- 15-422-5610 Capital Outlay/NM 6 Rail Park Waterline, \$1,697,000
- 15-422-5615 Capital Outlay/Rail Park Storage Tank 8, \$200,000
- 15-422-5620 Capital Outlay/Westside Interceptor Sewer Study, \$60,000
- 15-422-5625 Capital Outlay/Los Morros/Morris Sewer Capacity Expansion, \$350,000
- 18-422-5619 Capital Outlay/Well 7 Property Acquisition & Drilling/Arsenic Treatment Facility, \$1,130,000
- 18-422-5630 Capital Outlay/Huning Ranch Loop East Sewer Line Interceptor, \$100,000
- 41-422-5517 Professional Services/Water Rate Study, \$60,000
- 41-422-5602 Capital Outlay/SCADA Software, \$40,000
- 41-422-5629 Capital Outlay/Water Rights Acquisition, \$50,000
- 41-422-5633 Capital Outlay/Meters, \$200,000
- 41-422-5643 Capital Outlay/NM 6 Bridge Utility Relocation Project, \$100,000
- 41-422-5649 Capital Outlay/Central NM Rail Park Utility Extension Project, \$1,300,000
- 41-422-5662 Capital Outlay/North Waterline Loop Phase II, \$2,079,668
- 41-422-5693 Capital Outlay/Well 7 Property Acquisition, \$300,000
- 41-422-5696 Capital Outlay/Morris Road Manhole Improvements, \$400,000
- 41-422-5698 Capital Outlay/Water/Sewer Extensions, \$250,000

**5. Evaluate possible options for expansion of Village Hall, the Public Library, and other facility improvements**

- Evaluations were completed by Molzen Corbin for expansion options for the Village Hall and Library in FY 2018-19. At the most recent Council Retreat on March 30, 2019, Council directed staff to move forward with Village Hall Expansion Alternative 2 (North Addition and Lobby, \$2,900,033 estimated cost), and Library Expansion Alternative 4 (New Building

on Existing Site/current site of Water/Sewer Division, \$6,232,110 estimated cost). According to Molzen Corbin, the next step is to complete the design of both facilities, which is estimated to cost \$330,000 for Village Hall, and \$575,000 for the Library. Based on direction given by Council at the Budget Workshops on May 1 and 2, 2019, funding has been included in this year's budget, for design only, of the Village Hall Expansion Project. The Library Expansion Project will be delayed for now until the Water/Sewer Division begins its relocation to another site. Per Council direction, property adjacent to the Library will still be pursued.

- 11-401-5616 Capital Outlay/Village Hall Expansion Project Design, \$330,000
- 11-408-5615 Capital Outlay/Library Property Acquisition, \$85,000

In addition to the approved Council Strategic Priorities, departmental goals and objectives have been incorporated into this budget and used as the basis for departmental 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 2019-20, \$33,605,877 has been budgeted for capital purchases and capital projects, of which \$2,713,646 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 2019-20 Budget highlights:

### **Revenues**

1. **Property Taxes** – Budgeted property tax revenue in the General Fund **increased** by \$271,940 (+9.3%), as projected by the Valencia County Assessor's Office.
2. **Gross Receipts Taxes (GRT)** – Budgeted gross receipts tax (GRT) revenue in the General Fund **decreased** by \$2,647,408 (-14.9%) due to a projected decrease in construction GRT compared to last fiscal year's actuals, in addition to a projected **decrease** of approximately \$440,920 in GRT revenue in the General Fund (\$551,150 ALL funds) due to the fifth year of implementation of the loss of Hold Harmless revenue because of legislation passed by the State in 2013, which first took effect in Fiscal Year 2015-16. Beginning April 1, 2019 the Village began tracking the GRT Administrative Fee as an expenditure as compared to recording the net GRT received. As a result, current year GRT revenues include 1% Municipal GRT (\$9,243,642), 1.225% State Shared GRT (6,211,604), and the GRT Administrative Fee (\$303,044).
3. **Impact Fees** – Impact fees are projected to generate the following revenue in their respective funds:
  - a. Park Impact Fees (General Fund), \$178,172, **decrease** of \$41,828 (-19.0%)
  - b. Sewer Impact Fees (Water/Sewer Fund), \$125,000, **increase** of \$50,000 (+66.7%)

- c. Water Impact Fees (Water/Sewer Fund), \$100,000, **increase** of \$25,000 (+33.3%)
- 4. **Legislative Appropriations** – Legislative appropriations, which were previously budgeted in the General Fund, and are now budgeted as their own Capital Projects Funds, per DFA direction, are budgeted as follows:
  - a. Daniel Fernandez Memorial Park Improvements (Splash Pad), \$600,000
  - b. Museum of Heritage and Arts Improvements (New Outdoor Patio for Programming and Events), \$200,000
  - c. River Park and Bosque Open Space Improvements, \$75,000
  - d. Sports Complex Improvements, \$475,000
  - e. Interchange Access Change Request (IACR) Study, \$250,000
  - f. Camelot Road Improvement and Extension Project (Carry over from Fiscal Year 2018-2019), \$450,000
- 5. **Grants** – Following is a list of grant revenue included in the Fiscal Year 2019-20 Budget to help offset the cost of specific project costs and operations within the Village:

General Fund:

- a. COPS Hiring Grant – Fund two full-time Police Officer positions, \$78,441
- b. Workforce Innovation and Opportunity Act (WIOA) Grant – Employee Training Reimbursement Program, \$20,000
- c. New Mexico Game and Fish Grant – OHV Training and Equipment, \$40,680
- d. National Endowment for the Arts (NEA) Grant – Continue Rt. 66 Museum & Visitor Center Conceptual Design, \$18,487
- e. E-Rate Grant – Assist in obtaining affordable telecommunications and internet access, \$3,100
- f. Economic Development LEADS Grant – Fund ongoing Economic Development activities for the Village of Los Lunas, \$7,500
- g. Edward Byrne Grant – Fund equipment, supplies, contractual support, training, technical assistance, and information systems in the Police Department, \$16,220
- h. Bullet Proof Vest, NM Highway & Transportation Grants – Fund the purchase of bullet proof vests for Police Officers and reimbursement of overtime for Officers while monitoring traffic safety, \$30,000

Fire Fund:

- i. State Allotment, \$286,293

Police Program Fund:

- j. PAL Program Grant, \$22,500

Law Enforcement Protection Fund:

- k. State Allotment, \$44,600

LDWI Grant Fund:

- l. LDWI Distribution Allocation – Fund personnel services, employee benefits, travel, supplies, operation costs, and contractual services for the LDWI division, \$334,893
- m. LDWI Grant – Support programs, services and activities to reduce the incidence of driving while intoxicated, alcoholism, and alcohol abuse, \$84,000
- n. Office of Substance Abuse Prevention (OSAP) Grant – Utilize to fund DWI Prevention Specialist Position, \$103,600

Infrastructure Fund:

- o. NMDOT HWY CO-OP Funding – Camino Del Rey, \$223,000
- p. NMDOT TIP Funding – Camelot Road Extension Construction, \$599,880
- q. NMDOT NM 314 Bike/Pedestrian Improvements – Ellen Dr./Griego Rd. Design, \$170,880
- r. NMDOT TIP Funding – NM 314 Bike/Pedestrian Improvements – Main St. to James St., \$1,700,000
- s. NMDOT NM 6 Trail/Sun Ranch Village Rd. and Jubilee Design, \$187,968
- t. NMDOT STP-E Funding – NM 314 Bike/Pedestrian Improvements – Courthouse Rd. to Morris Rd., \$980,000
- u. NMDOT STP-E Funding – I-25 Interchange Beautification Project, Phase II, \$494,367
- v. NMDOT – Los Lentes Rd. SE/Transportation Center Bike Path, \$598,081
- w. NMDOT TIP Funding – I-25 Beautification Phase II Design, \$325,000
- x. NMDOT TIP Funding – South Los Lentes Aspen/Lopez Design, \$142,000
- y. Grant MAP Revenue – Emilio Lopez Intersection, \$127,000

Expenses

1. **Personnel Services**

- a. **Salaries** – The Fiscal Year 2019-20 Budget includes a cost of living adjustment (COLA) of **2.0%** for all eligible full-time and part-time permanent employees. Additionally, as a result of a **Compensation and Classification Study** completed by Carlson Dettman Consulting in FY 2018-19, the FY 2019-20 Budget includes funding to implement Resolution 19-16, a resolution adopting the 2019-20 base salary plan for the Village of Los Lunas. This resolution was adopted by the Governing Body on July 11, 2019, and includes the following policy direction:
  - 1. Adopts the Grade Order List Step Plan and Appeal Policy attached to the Resolution.
  - 2. Directs the Village Administrator to implement the plan by placing all classified employees directly into Step 1, OR at their respective step exceeding Step 1, not to exceed the pay grade maximum, on the first full pay period subsequent to the approval of the resolution.
  - 3. Authorizes the Village Administrator to enter into a Professional Services Agreement with Carlson Dettman Consulting to measure staff engagement and strengthen the Village’s employee development program.
  - 4. Directs the Village Administrator to recommend revisions to the Village Personnel Ordinance necessary to manage the plan.
- b. **Staffing** – As a result of the **Compensation and Classification Study** adopted by the Governing Body on July 11, 2019, the following staffing changes were implemented in the Fiscal Year 2019-20 Budget:
  - 1. **New Positions**
    - Eight (8) new part-time Recreation Aide positions were created in the Parks and Recreation Department (formerly classified as Seasonal Recreation Aides).

2. **Reclassifications**

- The Office Specialist position in the Administration Department was reclassified as an Administrative Assistant.
- The Administrative Assistant position in the Community Development Department was reclassified as a Permit Technician.

3. **Vacant Positions to Remain Vacant (Authorized, but not Funded)**

- Computer Technician, IT Division/Administration Department
- Assistant Parks and Recreation Director, Parks and Recreation Department
- LDAC Treatment Provider, DWI Program/Parks and Recreation Department

4. **Discontinued Positions**

- Seasonal Recreation Aides, Parks and Recreation Department
- Seasonal Park Laborers, Parks and Recreation Department
- Seasonal Street Laborers, Public Works Department

5. **Transfers** – None

c. **Benefits:**

1. **Medical Insurance** – The Fiscal Year 2019-20 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 an **increase** in the cost of premiums paid by both the Village and employees of **9.2%**. 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 2019-20 Budget includes the same **Delta Dental** insurance plan that was offered last fiscal year to all eligible employees, with **no change** in the cost of premiums. The Village will continue to pay **50%** of the premium for dental insurance.
3. **Vision Insurance** – The Fiscal Year 2019-20 Budget includes the same **Davis Vision** insurance plan that was offered last fiscal year to all eligible employees, with an **increase** in the cost of premiums paid by employees of **1.0%**. 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 2019-20 Budget includes the same ancillary insurance through **Companion Life** that was offered last fiscal year to all benefits-eligible employees, such as basic life, AD&D life, and long-term disability coverage, as well as voluntary supplemental life insurance for employees and dependents, 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 a **gym membership reimbursement** program for up to \$20.00 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 2019-20 Budget:

a. General Fund

1. Administration Department

- Email Gateway System, \$30,000
- Village Hall Expansion Project Design, \$330,000

2. Police Department

- Six (6) Police Vehicles, \$318,390
- Motorola Premier One RMS Upgrade, \$68,000

3. Fire Department

- Fire Station 1 Ramp Replacement, \$76,000
- Refurbish One (1) Fire Engine, \$125,000

4. Parks and Recreation Department

- Aerator, \$28,500
- Truck, \$35,000
- Gator, \$10,000
- General Park Improvements, \$200,000
- Huning Ranch Park Tennis Courts, \$794,450
- Daniel Fernandez Memorial Park Improvements – Splash Pad, \$600,000 (Capital Projects Fund)
- River Park and Bosque Improvements, \$75,000 (Capital Projects Fund)
- Sports Complex Improvements, \$475,000 (Capital Projects Fund)

5. Library Department

- Library Property Acquisition, \$85,000
- Museum Improvements – New Patio for Outdoor Programs and Events, \$352,013 (\$200,000 Capital Projects Fund)

6. Fleet Maintenance Division/Public Works Department

- Fleet Maintenance Shop Addition, \$613,306

b. Fire Fund

- Fire Truck Principal-Interest Due, \$40,797

c. Recreation Fund

- Fitness Center & Exercise Equipment, \$15,000

- d. Infrastructure Fund
  - Main St. Landscaping Improvements/Canal to Los Cerritos, \$150,000
  - Parking Lot/Drainage Improvements, \$250,000
  - NMDOT I-25 Interchange Beautification Phase II, \$740,068
  - Right-of-Way Improvements, \$300,000
  - NMDOT-TIP NM 314 Bike/Pedestrian Improvements Main to James St., \$1,850,000
  - Local Street Improvements, \$1,000,000
  - Highway CO-OP/Camino Del Rey, \$297,333
  - NMDOT-TAP NM 6 Trail/Sun Ranch Village Road & Jubilee Design, \$220,000
  - NMDOT-TAP N. NM 314 Bike/Pedestrian Improvements Ellen Dr. & Griego Rd. Design, \$200,000
  - Grant MAP Revenue/Emilio Lopez Intersection, \$435,521
  - NMDOT Los Lentos SE/Transportation Center Bike Path, \$700,001
  - Highway CO-OP/Castillo and Entrada, \$107,333
  - NMDOT-TIP South Los Lentos Aspen/Lopez Design, \$175,000
  - NMDOT-TIP I-25 Beautification Phase III Design, \$383,500
- e. Municipal Street Improvement Fund
  - Debt Service – Luna Hills, \$183,064
  - Cat Wheel Loader, \$147,816
- f. Local LEDA GRT Fund
  - Tank 3 Site Improvements, \$1,400,000
  - NM Rail Park Waterline, \$1,697,000
  - Rail Park Storage Tank 8, \$200,000
  - Westside Interceptor Sewer Study, \$60,000
  - Los Morros & Morris Sewer Capacity Expansion, \$350,000
- g. Lodger’s Tax Fund
  - Village Hall Digital Sign, \$50,000
- h. State LEDA Facebook Project Fund
  - Well 7 Property Acquisition & Drilling/Arsenic Treatment Facility, \$1,130,000
  - Huning Ranch Loop East Sewer Line Interceptor, \$100,000
  - I-25 Off-Ramp Second Lane, \$1,167,000
- i. I-25 Interchange Capital Projects Fund
  - I-25 Interchange /E-W Corridor Project Design, \$597,955
  - Legislative Appropriation/IACR Study, \$250,000
  - NMDOT E-W Corridor ROW Acquisition, \$2,072,045
- j. Water/Sewer Fund
  - WWTP: Sludge Management Design & Construction, \$5,134,300
  - WWTP: Effluent Tank BOR Grant, \$284,104
  - WWTP: Effluent Line Project \$654,548

- WWTP: Service Truck, \$60,500
  - Water/Sewer: SCADA Software, \$40,000
  - Water/Sewer: Vactor Truck, \$35,000
  - Water/Sewer: Water Rights Acquisition, \$50,000
  - Water/Sewer: Meters, \$200,000
  - Water/Sewer: NM 6 Bridge Utility Relocation Project, \$100,000
  - Water/Sewer: Central NM Rail Park Utility Extension Project, \$1,300,000
  - Water/Sewer: North Waterline Loop Phase II, \$2,079,668
  - Water/Sewer: Well 7 Property Acquisition, \$300,000
  - Water/Sewer: Truck, \$35,000
  - Water/Sewer: Morris Road Manhole Improvements, \$400,000
  - Water/Sewer: Water/Sewer Extensions, \$250,000
- k. Solid Waste Fund
- Composting Trummel Implement, \$192,844
  - Composting Facility, \$850,000
  - Brush Hog Implement, \$6,500
- l. Regional Dispatch Fund
- CAD/RMS System Improvements, \$1,148,321 (Legislative Appropriation)

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 2019-20, we will strive to provide for the following:

1. Continue to emphasize the importance of employee training to enhance Village employee'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 competitively compensate employees relative to market conditions, and maintain pay equity in comparable positions internally, by following the recently completed Compensation and Classification Study (2019-20 Base Salary Plan) by Carlson Dettman Consulting, which was adopted by the Governing Body by Resolution 19-16 on July 11, 2019.
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.

The Los Lunas economy continues to grow thanks to ongoing construction of the Facebook Data Center in the Huning Business Park, and other industrial, manufacturing, commercial and residential projects completed, underway, or planned for the future in Los Lunas. We expect this economic growth to remain strong over at least the next 3-5 years. Additional projects that have either been announced, or are in the early stages of development (such as the Central New Mexico Rail Park six miles west of I-25 on NM 6) should help keep the local economy strong over that same time period, and beyond.

With that being said, the Village remains concerned about the gradual and eventual loss of “Hold Harmless” revenue over the next 10 years, as a result of legislation passed in 2013, that will cost the Village an estimated \$2 million in revenue that supports the General Fund, used to provide a variety of services Los Lunas residents count on. For that reason, the Village is considering an increase to the Municipal Gross Receipts Tax (GRT) of 0.3625%, from the current rate of 8.3125% to 8.675%, which, if approved by the Council, would take effect January 1, 2020. Village staff remain committed to accomplishing the major budgetary and strategic priorities of the Council, staff, and citizens, and maintaining a strong financial position through sound planning and responsible fiscal management.

Lastly, I would like to acknowledge and thank former Village Councilor Gerard Saiz, who vacated his District 3 Council seat in February 2019, after being elected as a Valencia County Commissioner in November 2018, for his 19 years of service as a Village Councilor. I likewise warmly welcome Cruz Muñoz, who was subsequently appointed by the Governing Body in February 2019 to represent District 3 until the next regular election. I would also like to acknowledge and thank former Finance Officer Monica Clarke, who retired from the Village in March 2019 after 27+ years of service, for her significant contribution to the budget process and successful financial management of the Village. I warmly welcome Rebekah Klein as the new Finance and Administrative Services Director. Finally, I express my sincere appreciation to the Mayor, Village Councilors, staff, and citizens, for their input in developing this budget, with special thanks to former Finance Officer Monica Clarke, current Finance and Administrative Services Director Rebekah Klein, 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 2019-20 Budget includes twenty-six (26) separate funds, separated into six (6) fund types. Total revenues for ALL FUNDS are budgeted at \$60,361,385, with total expenditures budgeted at \$65,267,329. The total estimated unaudited beginning cash balance is budgeted at \$39,851,386, with a total estimated ending cash balance on 6/30/2020 budgeted at \$34,945,441.

### 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 and gross receipts taxes (GRT). Other revenue consists of intergovernmental revenue/grants, and a variety of other sources. Total revenues in the General Fund are budgeted at \$22,443,480, with total expenditures budgeted at \$20,303,647.

### 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. Emergency Medical Services Fund (Fund 39)

The total combined revenue of the Special Revenue Funds is budgeted at \$10,553,651, with total expenditures budgeted at \$14,631,221. 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 Facebook 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 Facebook 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 for 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.)

## **CAPITAL PROJECTS FUNDS**

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

The Capital Projects Funds of the Village are:

1. Daniel Fernandez Park Improvements Fund (Fund 31)
2. Museum of Heritage and Arts Improvements Fund (Fund 37)
3. River Park and Bosque Open Space Improvements Fund (Fund 38)
4. Sports Complex Improvements Fund (Fund 40)
5. I-25 Interchange Capital Projects Fund (Fund 42)

The total combined revenue of the Capital Projects Funds is budgeted at \$1,770,000, with total expenditures budgeted at \$4,422,013.

## **DEBT SERVICE FUNDS**

The Debt Service Funds of the Village are summarized below:

### 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.

## **ENTERPRISE FUNDS**

### 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 the 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.

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 \$21,137,381, with total expenditures budgeted at \$20,975,575.

### 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 \$18,317,735, with total expenditures budgeted at \$17,463,766.

### 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 \$2,819,646, with total expenditures budgeted at \$3,511,809.

## **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 \$3,971,419, with total expenditures budgeted at \$4,217,810.

### 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, with total expenditures 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 \$559,975, with total expenditures budgeted at \$562,684.

### Regional Dispatch Fund (Fund 45)

The purpose of the Regional Dispatch Fund is to administer the funds for the Regional Dispatch Center (known as the Valencia Regional Emergency Communications Center, or VRECC), in accordance with the Joint Powers Agreement signed by VRECC members. Total revenues are budgeted at \$3,279,654, with total expenditures budgeted at \$3,469,126.

### 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 \$110,790, with total expenditures 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, 2019, and ending June 30, 2020. 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 Tab Six), 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 Capital Project Funds.

**TAB SIX** Tab Six contains budget information relating to all Debt Service Funds.

**TAB SEVEN** Tab Seven contains budget information relating to all Enterprise Funds.

**TAB EIGHT** Tab Eight contains budget information relating to all Trust & Agency Funds.

**TAB NINE** Tab Nine 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 TEN** Tab Ten contains supplemental budget information, providing more detail on some capital projects, followed by a short Glossary of terms used in municipal budgeting and throughout the budget document to make it easier to understand.

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

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

## **BUDGET RESOLUTION FOR FISCAL YEAR 2019-20**

The Budget Resolution for Fiscal Year 2019-20 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 25, 2019, both of which were approved by a unanimous vote of the Council.



**VILLAGE OF LOS LUNAS**  
**Resolution No. 19-15**

**A RESOLUTION ADOPTING THE 2019-20 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 2019-20; 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 2019-20.

**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 2019-20 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 25, 2019.

ATTEST:

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

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

\_\_\_\_\_  
Phillip Jaramillo, Councilor

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

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

\_\_\_\_\_  
Cruz Munoz, Councilor

# **PRINCIPAL OFFICIALS**

## **GOVERNING BODY**

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

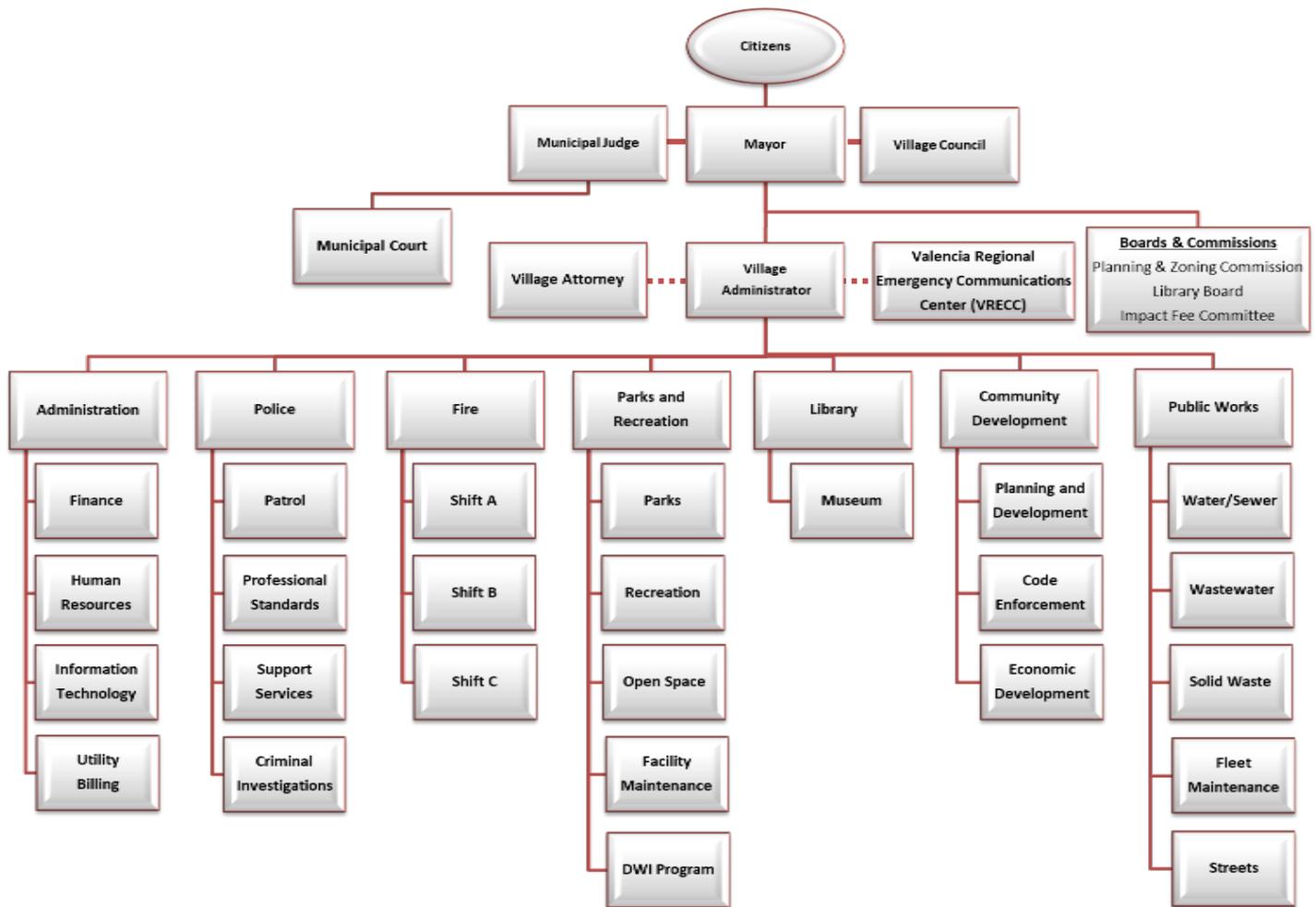


## **LEADERSHIP TEAM**

Gregory D. Martin, Village Administrator  
Rebekah Klein, Finance and Administrative Services Director  
Iris Padilla, Human Resources Manager  
Naithan Gurule, Police Chief  
John Gabaldon, Fire Chief  
Jason Duran, Parks and Recreation Director  
Cynthia Shetter, Library Director  
Erin Callahan, Community Development Director  
Michael Jaramillo, Public Works 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 New Mexico State Statutes and Village regulations.
12. The Village will continue to prepare and update financial forecasts 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 DFA requirements.
14. The Village will maintain a working capital reserve equal to at least 8.33% (1/12th) of the General Fund's budgeted expenditures for subsequent year expenditures, in accordance with the New Mexico State Statute and the DFA requirements.
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 the New Mexico State Statutes and its own regulations, policies and procedures.
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 and Administrative Services Director, and the 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 budget team 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 1<sup>st</sup>, which must be approved before the preceding June 1<sup>st</sup>. The operating budget includes proposed expenditures, and the means of financing them (i.e. revenues).
2. The operating budget is then submitted to the 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 and Administrative Services Director 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 1<sup>st</sup> deadline set by the State.

## **AMENDMENTS TO FISCAL YEAR BUDGET**

During the fiscal year, the Village Administrator has the authority to transfer budgeted amounts within the operational expense budget of a department (i.e. from one line item in 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. Between January and 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.

# **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 18) is the Fiscal Year 2019-20 budget summary of ALL fund types combined. The total combined estimated revenues are budgeted at \$60,361,385. 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 \$65,267,329. 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 \$34,945,441.

The total capital expenditures for ALL funds combined are budgeted at \$33,605,877.

## **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.

As the Village’s largest revenue source, GRT is highly responsive to changes in economic activity. In January 2017, the Village began to experience a significant 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 higher levels of 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 \$551,150 in Hold Harmless GRT revenue (\$440,920 in the General Fund) in Fiscal Year 2019-20, a number that is expected to grow 6-7% every year for the next 10 years to an estimated \$2.0 million.

For every \$1.00 in sales in Los Lunas, 8.3125% is collected in Gross Receipts Tax (GRT), of which, 1.8125% goes to the Village. This is broken down further 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 current property tax rate in Los Lunas is \$8.563 (residential) and \$8.905 (non-residential) per \$1,000 of valuation. In Fiscal Year 2019-20, this is budgeted to generate approximately \$3,284,405 (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 2018 tax year. Graph 2 presents permitted residential dwelling unit information over the past ten years.

**Table 1: BUDGET RECAP – ALL FUNDS COMBINED**

		MUNICIPAL BUDGET					
VILLAGE OF LOS LUNAS		FISCAL YEAR 2019/2020			NUMBER	FULL-TIME	216
					OF	PART-TIME	24
COUNTY OF VALENCIA					EMPLOYEES	TOTAL	240
		FY 2019-20					
		PROPERTY TAX	OPERATING				
		VALUATION	TAX RATE	PRODUCTION			
	RESIDENTIAL	\$ 285,331,983	0.008563	\$ 2,443,298			
	NON-RESIDENTIAL	\$ 102,860,106	0.008905	\$ 915,969			
	OIL & GAS			-			
		TOTAL PRODUCTION =		\$ 3,359,267			
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	\$ 12,684,079	22,443,480	(4,634,991)	20,303,643	10,188,925	1,691,970
<b>SPECIAL REVENUE FUNDS</b>							
21	FIRE FUND	\$ 150,622	268,293		268,293	150,622	
22	RECREATION FUND	\$ 370,955	133,000		132,300	371,655	
23	POLICE PROGRAM FUND	\$ 16,417	32,500		32,500	16,417	
25	INFRASTRUCTURE FUND	\$ -	9,399,176	(256,700)	7,208,756	1,933,720	
15	LOCAL LEDA GRT FUND	\$ 4,971,602	-	2,030,364	3,707,000	3,294,966	
16	LODGERS TAX FUND	\$ 258,605	95,344		103,000	250,949	
18	STATE LEDA FACEBOOK PROJ. FUND	\$ 7,903,756	-		2,417,000	5,486,756	
17	MUNICIPAL STREET IMPROV. FUND	\$ 373,774	513,846	(60,610)	650,880	176,130	
26	LOCAL GOV. COR. FUND	\$ 126,725	55,000		55,000	126,725	
27	LAW ENFORCEMENT PROTECT. FUND	\$ -	44,600		44,600	-	
39	EMERG. MEDICAL SERV. FUND	\$ -	11,892		11,892	-	
<b>Total Special Revenue Funds</b>		<b>\$ 14,172,456</b>	<b>10,553,651</b>	<b>1,713,054</b>	<b>14,631,221</b>	<b>11,807,940</b>	<b>-</b>
<b>CAPITAL PROJECTS FUNDS</b>							
31	DANIEL FERNANDEZ PARK IMPROV. FUND	\$ -	600,000		600,000	-	
37	MUSEUM OF HERITAGE IMPROV. FUND	\$ -	200,000	152,013	352,013	-	
38	RIVER PARK AND BOSQUE IMPROV. FUND	\$ -	75,000		75,000	-	
40	SPORTS COMPLEX IMPROVEMENTS FUND	\$ -	475,000		475,000	-	
42	I-25 INTERCHANGE CAPITAL PROJECTS FUND	\$ -	420,000	2,500,000	2,920,000	-	
<b>Total Capital Projects Funds</b>		<b>\$ -</b>	<b>1,770,000</b>	<b>2,652,013</b>	<b>4,422,013</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE FUNDS</b>							
32	GRT REV BOND 2014 FUND	\$ 103,046	-	-	-	103,046	
34	GRT REV BOND 2016 FUND	\$ 128,942	-	256,700	256,700	128,942	
36	GO BOND 2016 FUND	\$ 316,321	485,454	-	460,363	341,412	
<b>Total Debt Service Funds</b>		<b>\$ 548,309</b>	<b>485,454</b>	<b>256,700</b>	<b>717,063</b>	<b>573,400</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>							
41	WATER/SEWER FUND	\$ 5,003,517	18,317,735	(339,777)	17,463,766	5,517,709	
43	SOLID WASTE FUND	\$ 3,775,548	2,819,646	(26,712)	3,511,812	3,056,670	
<b>Total Enterprise Funds</b>		<b>8,779,065</b>	<b>21,137,381</b>	<b>(366,489)</b>	<b>20,975,578</b>	<b>8,574,379</b>	<b>-</b>
<b>TRUST AND AGENCY FUNDS</b>							
28	COURT TRUST FUND	\$ 3,652	21,000	-	21,000	3,652	
29	LDWI GRANT FUND	\$ 44,811	559,975	(10,829)	562,684	31,273	
45	REGIONAL DISPATCH FUND	\$ 851,061	3,279,654	(40,632)	3,469,126	620,957	
60	EMPLOYEE BENEFIT FUND	\$ 2,767,954	110,790	431,174	165,000	3,144,918	
<b>Total Trust and Agency Funds</b>		<b>\$ 3,667,478</b>	<b>3,971,419</b>	<b>379,713</b>	<b>4,217,810</b>	<b>3,800,800</b>	<b>-</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>\$ 39,851,387</b>	<b>\$ 60,361,385</b>	<b>\$ -</b>	<b>\$ 65,267,328</b>	<b>\$ 34,945,445</b>	<b>\$ 1,691,970</b>

## **Table 2: SCHEDULE OF TRANSFERS**

<b>11 GENERAL FUND</b>					
		<b>ACTUAL</b>	<b>ADJUSTED</b>		
		<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
6000	TRANSFER TO GRT REVENUE BOND 2014 FUND	\$ (229,400)	\$ (217,350)	\$ -	-100.0%
6010	TRANSFER TO GRT REVENUE BOND 2016 FUND	\$ (44,385)	\$ (44,385)	\$ -	-100.0%
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (203,993)	\$ (220,332)	\$ (312,614)	41.9%
6030	TRANSFER TO LOCAL LEDA GRT FUND	\$ (2,630,223)	\$ (2,600,000)	\$ (2,030,365)	-21.9%
6040	TRANSFER TO MUSEUM OF HERITAGE AND ARTS IMPROV. FUND	\$ -	\$ -	\$ (152,013)	100.0%
6050	TRANSFER TO I-25 INTERCHANGE CAPITAL PROJECTS FUND	\$ -	\$ -	\$ (2,500,000)	100.0%
6070	TRANSFER TO WATER/SEWER FUND	\$ (1,500,000)	\$ -	\$ -	0.0%
6080	TRANSFER TO GO BOND SERIES 2016 DEBT SERVICE FUND	\$ (458,713)	\$ -	\$ -	0.0%
348-3080	TRANSFER FROM WATER/SEWER FUND	\$ 360,000	\$ 360,000	\$ 360,000	0.0%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (4,706,714)</b>	<b>\$ (2,722,067)</b>	<b>\$ (4,634,992)</b>	<b>70.3%</b>
<b>GENERAL FUND TRANSFERS \$ (4,706,714) \$ (2,722,067) \$ (4,634,992) 70.3%</b>					

<b>17 MUNICIPAL STREET IMPROVEMENT FUND</b>					
		<b>ACTUAL</b>	<b>ADJUSTED</b>		
		<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
6040	TRANSFER TO WATER/SEWER FUND	\$ (60,610)	\$ (60,610)	\$ (60,610)	0.0%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (60,610)</b>	<b>\$ (60,610)</b>	<b>\$ (60,610)</b>	<b>0.0%</b>
<b>MUNICIPAL STREET IMPROVEMENT FUND TRANSFERS \$ (60,610) \$ (60,610) \$ (60,610) \$ -</b>					

<b>25 INFRASTRUCTURE FUND</b>					
		<b>ACTUAL</b>	<b>ADJUSTED</b>		
		<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
6010	TRANSFER TO GRT REVENUE BOND 2016 FUND	\$ (103,565)	\$ (103,065)	\$ (256,700)	149.1%
6040	TRANSFER TO GRT REVENUE BOND 2014 FUND	\$ (550,000)	\$ (550,000)	\$ -	-100.0%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (653,565)</b>	<b>\$ (653,065)</b>	<b>\$ (256,700)</b>	<b>-60.7%</b>
<b>INFRASTRUCTURE FUND TRANSFERS \$ (653,565) \$ (653,065) \$ (256,700) -60.7%</b>					

<b>29 LDWI GRANT FUND</b>					
		<b>ACTUAL</b>	<b>ADJUSTED</b>		
		<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (6,263)	\$ (8,018)	\$ (10,829)	35.1%
<b>492</b>	<b>TOTAL TRANSFERS</b>	<b>\$ (6,263)</b>	<b>\$ (8,018)</b>	<b>\$ (10,829)</b>	<b>35.1%</b>
<b>LDWI GRANT FUND TRANSFERS \$ (6,263) \$ (8,018) \$ (10,829) 35.1%</b>					

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

<b>37 MUSEUM OF HERITAGE AND ARTS IMPROVEMENTS FUND</b>		ADJUSTED		PROPOSED	% CHANGE
	ACTUAL	BUDGET			
	2017/2018	2018/2019	2019/2020		
	<b>SUB ACCOUNT NAME</b>				
348-6010	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 152,013	100.0%
	<b>TOTAL TRANSFERS</b>	\$ -	\$ -	\$ 152,013	<b>0.0%</b>
<b>MUSEUM OF HERITAGE AND ARTS IMPROVEMENTS FUND TRANSFERS</b>		\$ -	\$ -	\$ 152,013	<b>0.0%</b>

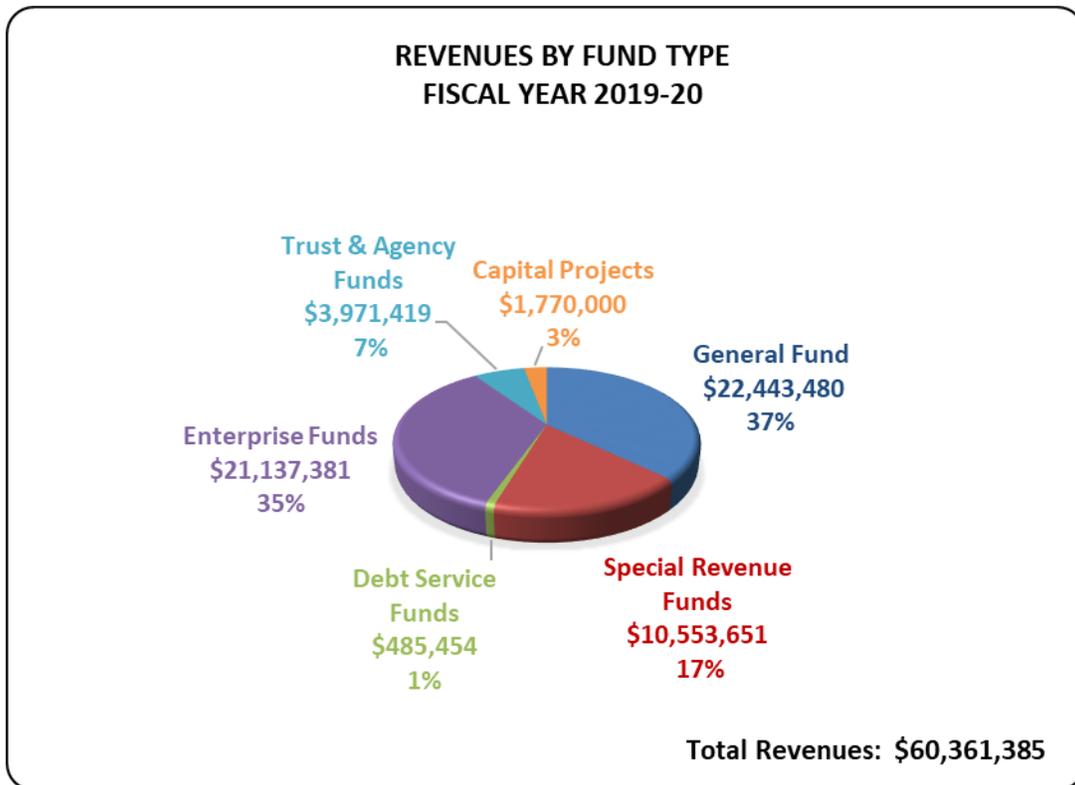
<b>41 WATER/SEWER FUND</b>		ADJUSTED		PROPOSED	% CHANGE
	ACTUAL	BUDGET			
	2017/2018	2018/2019	2019/2020		
	<b>SUB ACCOUNT NAME</b>				
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (27,068)	\$ (27,673)	\$ (40,387)	45.9%
6055	TRANSFER TO GENERAL FUND	\$ (360,000)	\$ (360,000)	\$ (360,000)	0.0%
348-3050	TRANSFER FROM GENERAL FUND	\$ 1,500,000	\$ -	\$ -	0.0%
348-3080	TRANSFER FROM MUNICIPAL STREET IMPROVEMENT FUND	\$ 60,610	\$ 60,610	\$ 60,610	0.0%
<b>492</b>	<b>TOTAL TRANSFERS</b>	\$ 1,173,542	\$ (327,063)	\$ (339,777)	<b>3.9%</b>
<b>WATER/SEWER FUND TRANSFERS</b>		\$ 1,173,542	\$ (327,063)	\$ (339,777)	<b>3.9%</b>

<b>42 I-25 INTERCHANGE CAPITAL PROJECTS FUND</b>		ADJUSTED		PROPOSED	% CHANGE
	ACTUAL	BUDGET			
	2017/2018	2018/2019	2019/2020		
	<b>SUB ACCOUNT NAME</b>				
348-6020	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 2,500,000	100.0%
<b>492</b>	<b>TOTAL TRANSFERS</b>	\$ -	\$ -	\$ 2,500,000	<b>0.0%</b>
<b>I-25 INTERCHANGE CAPITAL PROJECTS FUND TRANSFERS</b>		\$ -	\$ -	\$ 2,500,000	<b>0.0%</b>

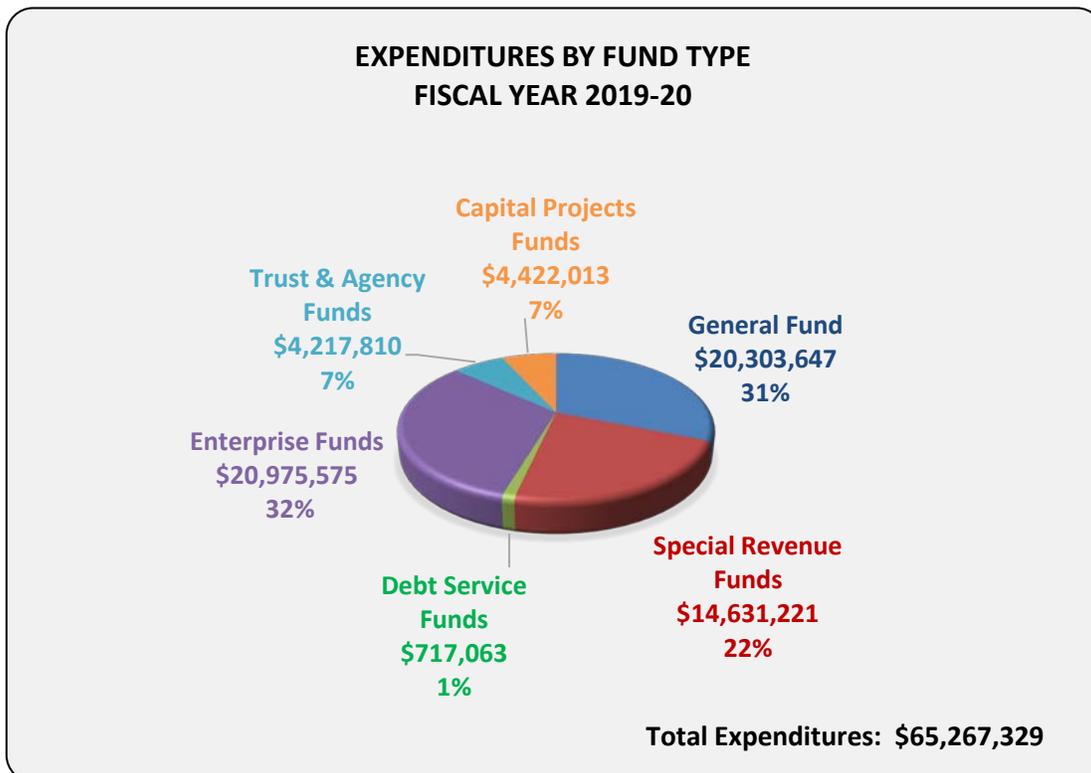
<b>43 SOLID WASTE FUND</b>		ADJUSTED		PROPOSED	% CHANGE
	ACTUAL	BUDGET			
	2017/2018	2018/2019	2019/2020		
	<b>SUB ACCOUNT NAME</b>				
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (17,997)	\$ (19,992)	\$ (26,712)	33.6%
<b>492</b>	<b>TOTAL TRANSFERS</b>	\$ (17,997)	\$ (19,992)	\$ (26,712)	<b>33.6%</b>
<b>SOLID WASTE FUND TRANSFERS</b>		\$ (17,997)	\$ (19,992)	\$ (26,712)	<b>33.6%</b>

<b>45 REGIONAL DISPATCH FUND</b>		ADJUSTED		PROPOSED	% CHANGE
	ACTUAL	BUDGET			
	2017/2018	2018/2019	2019/2020		
	<b>SUB ACCOUNT NAME</b>				
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (23,289)	\$ (30,270)	\$ (40,632)	34.2%
<b>492</b>	<b>TOTAL TRANSFERS</b>	\$ (23,289)	\$ (30,270)	\$ (40,632)	<b>34.2%</b>
<b>REGIONAL DISPATCH FUND TRANSFERS</b>		\$ (23,289)	\$ (30,270)	\$ (40,632)	<b>34.2%</b>

## 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 2019-20

GROSS RECEIPTS TAX IMPOSED BY THE VILLAGE OF LOS LUNAS	
<b>LOCAL OPTION TAX</b>	
Municipal Gross Receipts Tax.....	1.2500%
Special Municipal Gross Receipts Tax.....	0.2500%
Environmental Municipal Gross Receipts Tax.....	0.0625%
Infrastructure Municipal Gross Receipts Tax [Bonds & Infrastructure Proj]	0.1250%
Infrastructure Municipal Gross Receipts Tax [Special Obligation Bonds]..	0.1250%
<b>STATE SHARED TAX - Returned to the Village of Los Lunas.....</b>	<b>1.2250%</b>
<b>Total Gross Receipts Tax Received by the Village of Los Lunas.....</b>	<b>3.0375%</b>
GRT imposed by Valencia County affecting the Village of Los Lunas.....	1.3750%
GRT imposed by the State of New Mexico (Net of State Share 1.225 Returned to Los Lunas).....	3.9000%
<b>GROSS RECEIPTS TAX RATE FOR THE VILLAGE OF LOS LUNAS.....</b>	<b>8.3125%</b>

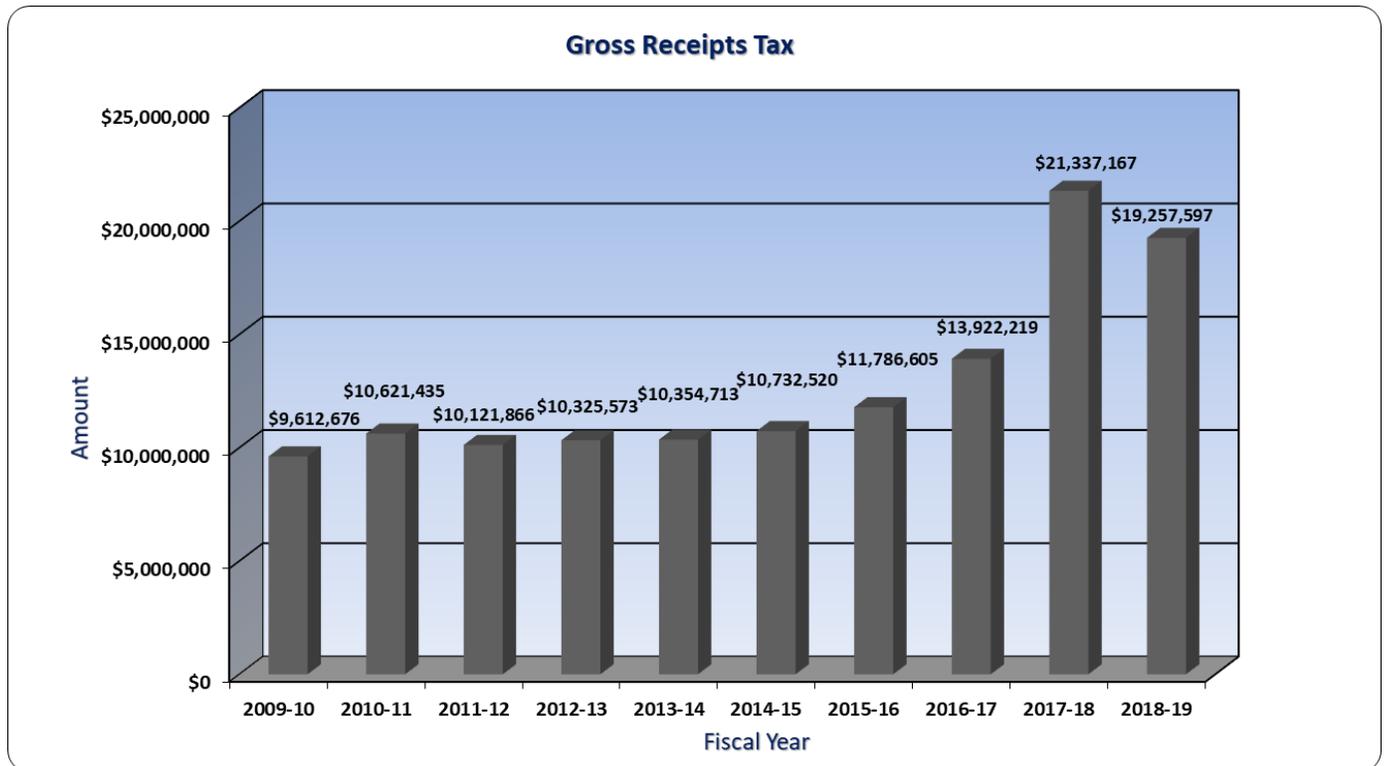
### PROPERTY TAX IMPOSED BY THE VILLAGE OF LOS LUNAS

RESIDENTIAL VALUATION - 2018 TAX YEAR.....	\$ 285,331,983
NON-RESIDENTIAL VALUATION - 2018 TAX YEAR.....	\$ 102,860,106
TOTAL VALUATION - 2018 TAX YEAR.....	\$ 388,192,089

### BONDING CAPACITY

ASSESSED VALUATION.....	\$ 388,192,089
LIMITATION.....	4%
BONDING CAPACITY.....	\$ 15,527,684
LESS: OUTSTANDING G.O. BONDS.....	\$ 5,470,000
<b>NET BONDING CAPACITY.....</b>	<b>\$ 10,057,684</b>

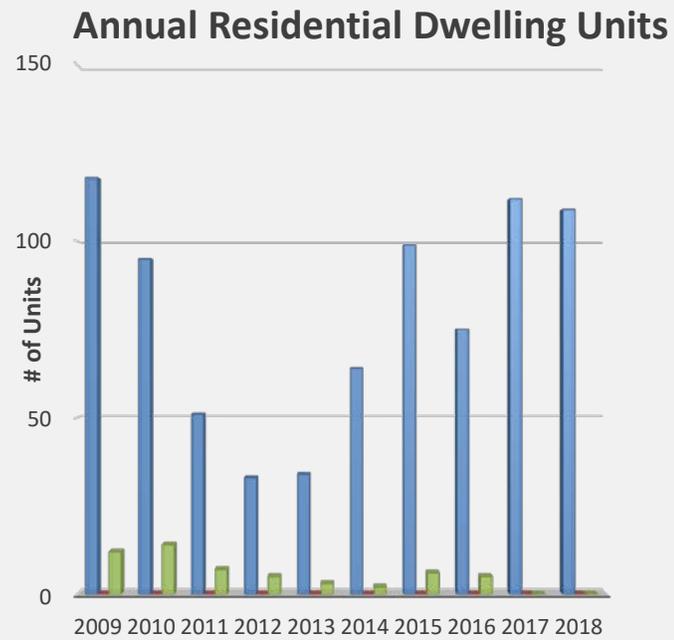
## Graph 1: Ten-Year Gross Receipts Tax Revenue



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

GROSS RECEIPTS TAX REVENUE WITH PERCENTAGE CHANGE FROM PREVIOUS YEAR									
2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$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	\$19,257,597
-12.73%	10.49%	-4.70%	2.01%	0.28%	3.65%	9.82%	18.12%	53.26%	-9.75%

## Graph 2: Residential Dwelling Units



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
■ Single Family	118	95	51	33	34	64	99	75	112	109
■ Multi-Family	-	-	-	-	-	-	-	-	-	-
■ Mobile Home	12	14	7	5	3	2	6	5	-	-

# Personnel Services Summary

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## Summary of Personnel Services

The following table and charts present the Village of Los Lunas Personnel Schedule for Fiscal Year 2019-20.

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% 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% and 12% of Village personnel services, respectively.

Chart 4 illustrates the breakdown of wages and benefits by category.

There are a total of 240 employees included in the budget (216 full-time, 24 part-time).

## Salaries

The Fiscal Year 2019-20 Budget includes a cost of living adjustment (COLA) of **2.0%** for all eligible full-time and part-time permanent employees. Additionally, as a result of a **Compensation and Classification Study** completed by Carlson Dettman Consulting in FY 2018-19, the FY 2019-20 Budget includes funding to implement Resolution 19-16, a resolution adopting the 2019-20 base salary plan for the Village of Los Lunas, which was adopted by the Governing Body on July 11, 2019, and includes the following policy direction:

1. Adopts the Grade Order List Step Plan and Appeal Policy attached to the Resolution.
2. Directs the Village Administrator to implement the plan by placing all classified employees directly into Step 1, OR at their respective step exceeding Step 1, not to exceed the pay grade maximum, on the first full pay period subsequent to the approval of the resolution.
3. Authorizes the Village Administrator to enter into a Professional Services Agreement with Carlson Dettman Consulting to measure staff engagement and strengthen the Village's employee development program.
4. Directs the Village Administrator to recommend revisions to the Village Personnel Ordinance necessary to manage the plan.

## Staffing

As a result of the **Compensation and Classification Study** adopted by the Governing Body on July 11, 2019, the following staffing changes were implemented in the Fiscal Year 2019-20 Budget:

**New Positions**

- Eight (8) new Part-time Recreation Aide positions were created in the Parks and Recreation Department (formerly classified as Seasonal Recreation Aides).

**Reclassifications**

- The Office Specialist position in the Administration Department was reclassified as an Administrative Assistant.
- The Administrative Assistant position in the Community Development Department was reclassified as a Permit Technician.

**Vacant Positions to Remain Vacant (Authorized, but not Funded)**

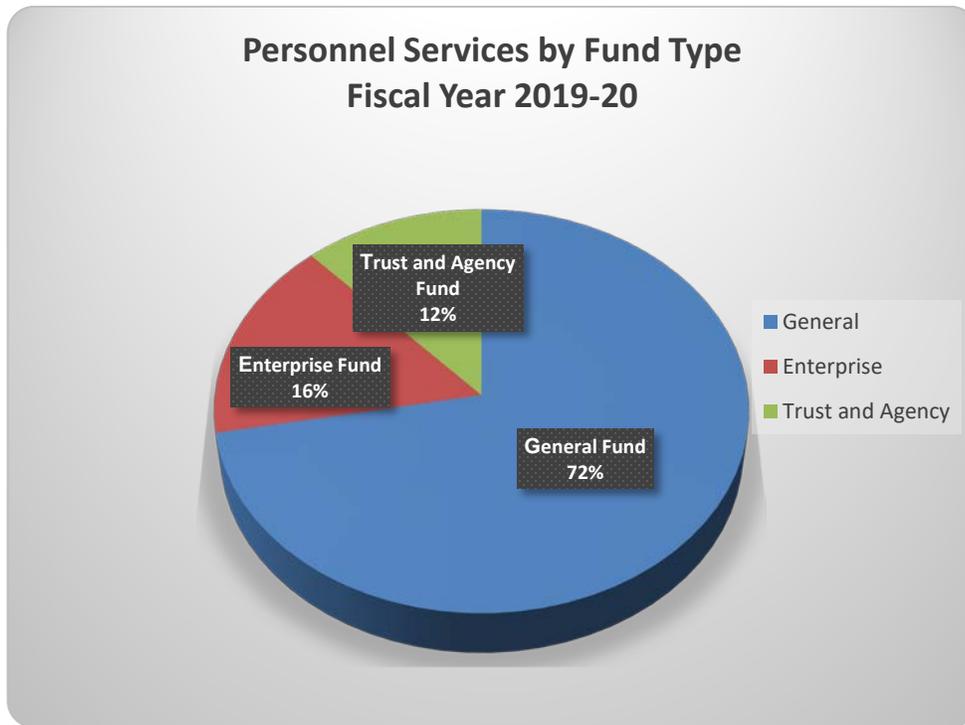
- Computer Technician, IT Division/Administration Department
- Assistant Parks and Recreation Director, Parks and Recreation Department
- LDAC Treatment Provider, DWI Program/Parks and Recreation Department

**Discontinued Positions**

- Seasonal Recreation Aides, Parks and Recreation Department
- Seasonal Park Laborers, Parks and Recreation Department
- Seasonal Street Laborers, Public Works Department

**Transfers – None**

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

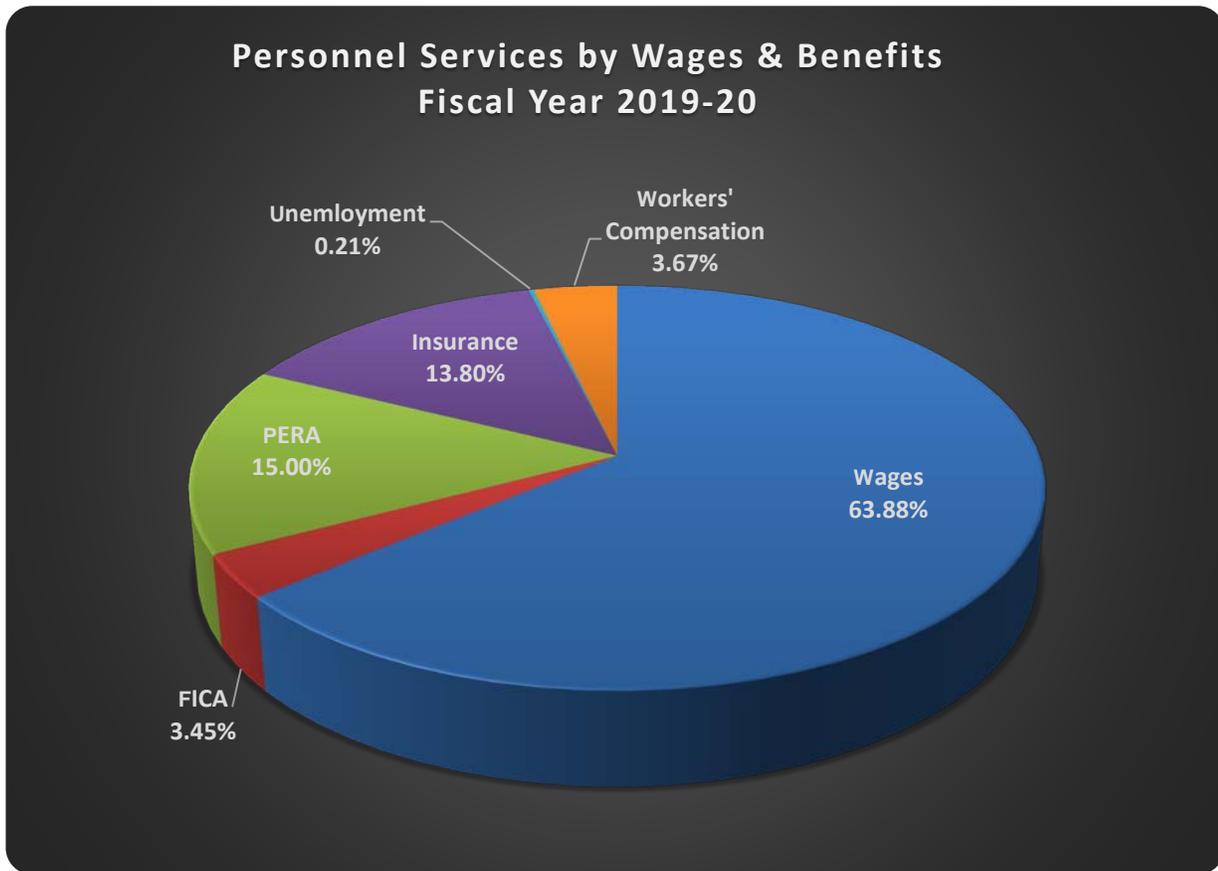


**Table 5: Summary of Personnel Services**

Village of Los Lunas Personnel Services Summary Fiscal Year 2019-20								
GENERAL FUND	No. of Employees*	Wages	FICA	PERA	Insurance	Unemployment	Workers' Compensation	Total
Administration	19	\$914,308	\$69,945	\$179,776	\$218,643	\$2,850	\$6,098	\$1,391,620
Municipal Court	4	\$179,471	\$13,730	\$35,289	\$33,855	\$378	\$1,197	\$263,920
Police	46	\$2,643,492	\$42,169	\$813,244	\$582,125	\$8,724	\$203,803	\$4,293,557
Fire	27	\$1,255,011	\$20,190	\$407,129	\$232,667	\$4,142	\$86,490	\$2,005,629
Streets	9	\$335,078	\$25,633	\$63,919	\$66,619	\$1,106	\$48,770	\$541,125
Parks and Recreation	31	\$1,082,361	\$82,800	\$184,563	\$177,867	\$3,572	\$66,357	\$1,597,520
Library	12	\$399,448	\$30,558	\$78,541	\$99,650	\$1,318	\$3,271	\$612,786
Community Development	11	\$506,752	\$38,767	\$94,135	\$122,632	\$1,672	\$12,393	\$776,351
Fleet Maintenance	5	\$228,697	\$17,495	\$43,886	\$59,179	\$755	\$16,670	\$366,682
<b>Total</b>	<b>164</b>	<b>\$7,544,618</b>	<b>\$341,287</b>	<b>\$1,900,482</b>	<b>\$1,593,237</b>	<b>\$24,517</b>	<b>\$445,049</b>	<b>\$11,849,190</b>
<b>ENTERPRISE FUNDS</b>								
Waste Water Treatment Plant	13	\$595,197	\$45,532	\$112,390	\$129,328	\$1,964	\$36,490	\$920,901
Water/Sewer	10	\$414,477	\$31,707	\$77,938	\$91,569	\$1,368	\$25,411	\$642,470
Solid Waste	17	\$667,800	\$51,087	\$126,390	\$158,439	\$2,204	\$88,915	\$1,094,835
<b>Total</b>	<b>40</b>	<b>\$1,677,474</b>	<b>\$128,326</b>	<b>\$316,718</b>	<b>\$379,336</b>	<b>\$5,536</b>	<b>\$150,816</b>	<b>\$2,658,206</b>
<b>TRUST and AGENCY FUNDS</b>								
DWI Program	7	\$270,716	\$20,346	\$52,295	\$59,757	\$878	\$1,774	\$405,766
Regional Dispatch (VRECC)	29	\$1,015,788	\$76,943	\$197,788	\$237,771	\$3,319	\$6,774	\$1,538,383
<b>Total</b>	<b>36</b>	<b>\$1,286,504</b>	<b>\$97,289</b>	<b>\$250,083</b>	<b>\$297,528</b>	<b>\$4,197</b>	<b>\$8,548</b>	<b>\$1,944,149</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>240</b>	<b>\$10,508,596</b>	<b>\$566,902</b>	<b>\$2,467,283</b>	<b>\$2,270,101</b>	<b>\$34,250</b>	<b>\$604,413</b>	<b>\$16,451,545</b>
*Excludes Elected Officials								

## Chart 4: Summary of Wages and Benefits by Category

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## GENERAL FUND OVERVIEW (Fund 11)

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### Revenues

Chart 5 presents the General Fund Revenues (\$22,443,480) by Category. Taxes—State Shared Taxes and Village Taxes combined—make up 86% of General Fund revenues. The second major category of General Fund revenues—Village Services—which makes up 7% of General Fund revenues, with the last category—Other—making up 7% of General Fund revenues.

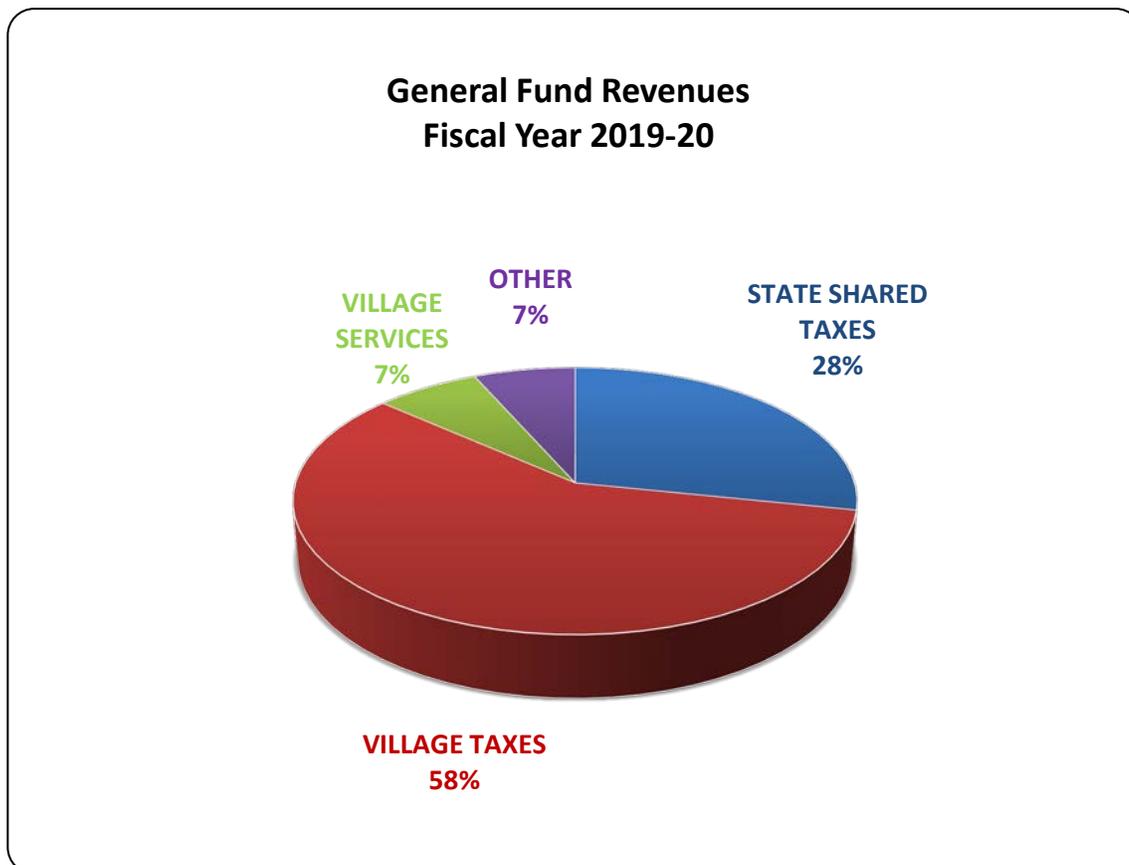
### Expenditures

Graph 3 presents the General Fund Wages and Benefits by Department. General Fund wages and benefits represent 58% of the General Fund expenditures. This ratio reflects the fact that the Village is utilizing 42% of its budget to provide services to the citizens of Los Lunas in categories other than wages and benefits.

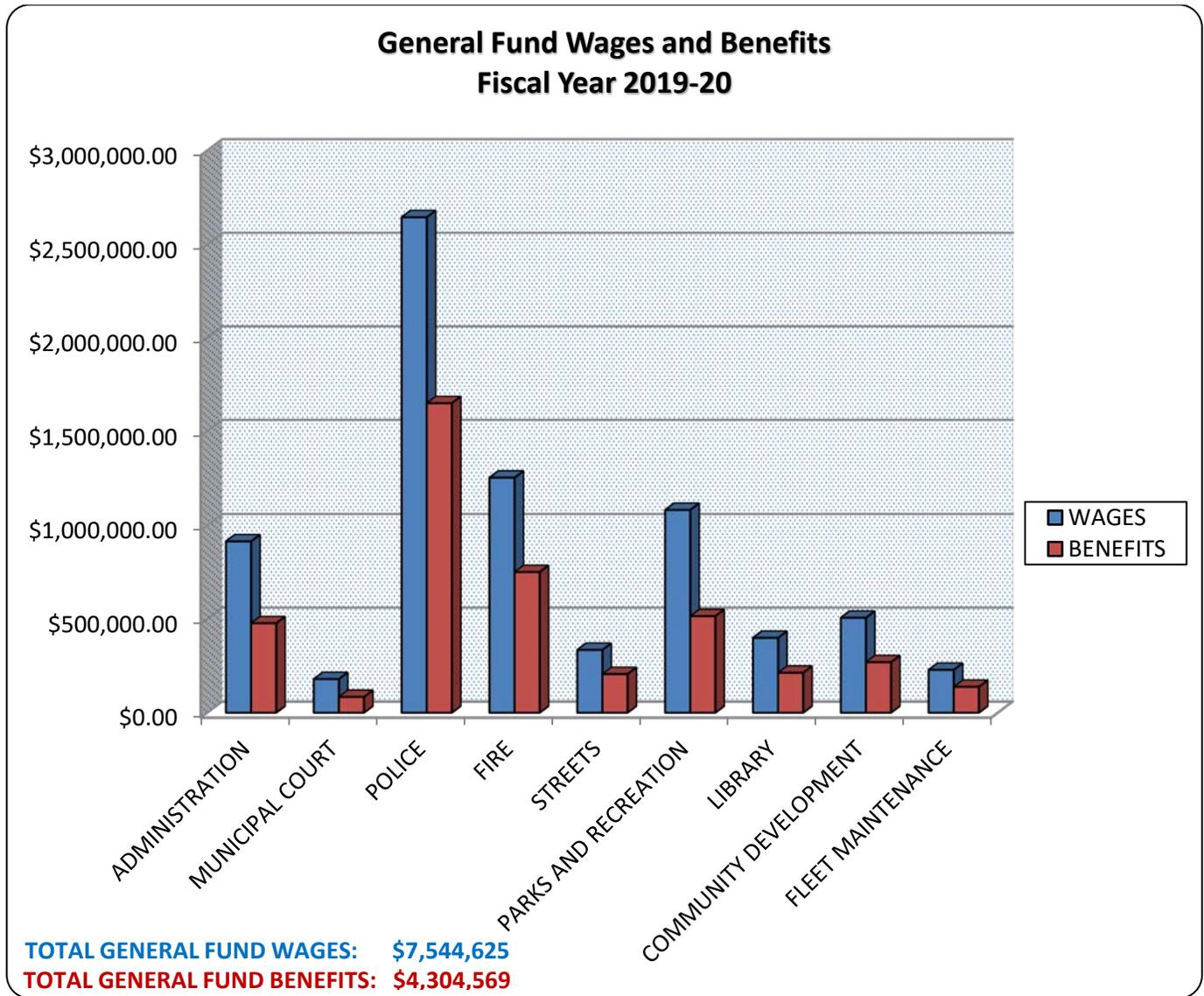
Total General Fund capital outlay for Fiscal Year 2019-20 is budgeted at \$2,713,646.

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

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



## Table 6: GENERAL FUND REVENUES

<b>(11) GENERAL FUND REVENUES</b>					
		FY 2019-20			
		PROPERTY TAX	OPERATING		
		VALUATION	TAX RATE	PRODUCTION	
	RESIDENTIAL	\$ 285,331,983	0.008563	\$ 2,443,298	
	NON-RESIDENTIAL	\$ 102,860,106	0.008905	\$ 915,969	
	<b>TOTAL PRODUCTION</b>	<b>\$ 388,192,089</b>		<b>\$ 3,359,267</b>	
		ADJUSTED			
GENERAL FUND	ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
4100	PILOT REVENUE	\$ 88,296	\$ 80,000	\$ 80,000	0.0%
4101	CURRENT PROPERTY TAXES	\$ 2,699,415	\$ 2,932,465	\$ 3,204,405	9.3%
<b>300</b>	<b>TOTAL PROPERTY TAXES</b>	<b>\$ 2,787,711</b>	<b>\$ 3,012,465</b>	<b>\$ 3,284,405</b>	<b>9.0%</b>
4103	ELECTRICAL	\$ 286,933	\$ 294,204	\$ 396,692	34.8%
4104	GAS	\$ 55,848	\$ 63,053	\$ 51,661	-18.1%
4105	TELEPHONE	\$ 26,349	\$ 36,400	\$ 37,306	2.5%
4106	CABLE VISION	\$ 68,580	\$ 63,950	\$ 67,068	4.9%
320-4107	1.5% GROSS RECEIPTS TAX	\$ 10,264,265	\$ 10,653,950	\$ 9,243,642	-13.2%
<b>310</b>	<b>TOTAL VILLAGE IMPOSED TAXES</b>	<b>\$ 10,701,975</b>	<b>\$ 11,111,557</b>	<b>\$ 9,796,369</b>	<b>-11.8%</b>
4012	DOG LICENSES	\$ 4,894	\$ 4,400	\$ 6,077	38.1%
4108	LIQUOR LICENSES	\$ 3,600	\$ 2,000	\$ 3,244	62.2%
4109	BUSINESS REGISTRATIONS	\$ 45,182	\$ 35,000	\$ 52,831	50.9%
4111	BUILDING PERMITS	\$ 186,033	\$ 159,280	\$ 181,563	14.0%
4112	OTHER PERMITS	\$ 30,639	\$ 10,000	\$ 30,606	206.1%
<b>330</b>	<b>TOTAL LICENSES, REGISTRATIONS, PERMITS</b>	<b>\$ 270,348</b>	<b>\$ 210,680</b>	<b>\$ 274,321</b>	<b>30.2%</b>
4114	AUTO 10%	\$ 76,252	\$ 80,000	\$ 95,808	19.8%
4115	AUTO 15%	\$ 50,409	\$ 63,000	\$ 30,908	-50.9%
4117	1.225% GROSS RECEIPTS TAX	\$ 6,886,593	\$ 7,145,660	\$ 6,211,604	-13.1%
<b>340</b>	<b>TOTAL STATE SHARED TAXES</b>	<b>\$ 7,013,254</b>	<b>\$ 7,288,660</b>	<b>\$ 6,338,320</b>	<b>-13.0%</b>
4011	PARK IMPACT FEES	\$ 260,991	\$ 220,000	\$ 178,172	-19.0%
4118	PRINTING & COPYING	\$ 649	\$ 1,000	\$ 1,000	0.0%
4119	SPECIAL POLICE SERVICES	\$ 4,195	\$ 4,200	\$ 5,730	36.4%
4120	PAVING CUTS	\$ 1,175	\$ 1,500	\$ 2,325	55.0%
4121	SUB DIV. & ENGR. FEES	\$ 2,450	\$ 3,000	\$ 9,644	221.5%
4122	SALE MAPS & PUBLICATIONS	\$ -	\$ 100	\$ 100	0.0%
4123	SOLID WASTE BOOKKEEPING CHARGE	\$ 193,596	\$ 214,882	\$ 258,864	20.5%
4124	WATER/SEWER BOOKKEEPING CHARGE	\$ 699,481	\$ 701,748	\$ 746,344	6.4%
4136	RIO METRO TRANSPORTATION REVENUES	\$ 169,104	\$ 269,000	\$ 269,000	0.0%
4163	FISCAL AGENT - VRECC	\$ 50,699	\$ 68,032	\$ 67,175	-1.3%
<b>350</b>	<b>TOTAL VILLAGE PROVIDED SERVICES</b>	<b>\$ 1,382,340</b>	<b>\$ 1,483,462</b>	<b>\$ 1,538,354</b>	<b>3.7%</b>

## Table 6: GENERAL FUND REVENUES (Continued)

GENERAL FUND		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
ACCOUNT NAME		2017/2018	2018/2019	2019/2020	
360-4125	COURT FINES	\$ 51,322	\$ 40,000	\$ 55,919	39.8%
360-4130	COURT COSTS	\$ 4,392	\$ 6,000	\$ 3,163	-47.3%
<b>360</b>	<b>TOTAL FINES</b>	<b>\$ 55,714</b>	<b>\$ 46,000</b>	<b>\$ 59,082</b>	<b>28.4%</b>
306-4060	INTEREST REVENUES	\$ 7,916	\$ 7,500	\$ 7,500	0.0%
356-4008	NMFA LOAN REVENUE (VRECC DISPATCH CENTER)	\$ 1,690,614	\$ -	\$ -	0.0%
4014	OTHER ADMIN REVENUES	\$ 130	\$ 100	\$ 100	0.0%
4026	PROPERTY RENTAL REVENUE	\$ 63,876	\$ 65,000	\$ 66,807	2.8%
4029	PROPERTY LEASE REVENUE	\$ 413,956	\$ 473,527	\$ 499,309	5.4%
4089	FACILITY USAGE REVENUES	\$ 9,989	\$ 8,000	\$ 10,241	28.0%
4090	LOS LUNAS SCHOOLS (TENTATIVE)	\$ -	\$ -	\$ 15,000	100.0%
4127	COPIES & DONATIONS	\$ 23,332	\$ -	\$ -	0.0%
4128	SALE OF FIXED ASSETS	\$ 2,455	\$ 7,000	\$ 12,975	85.4%
<b>370</b>	<b>TOTAL MISC REVENUES</b>	<b>\$ 2,212,268</b>	<b>\$ 561,127</b>	<b>\$ 611,932</b>	<b>9.1%</b>
4004	LIBRARY CONTRIBUTIONS	\$ 1,288	\$ 750	\$ 750	0.0%
4007	E-RATE GRANT	\$ 3,096	\$ 3,100	\$ 3,100	0.0%
4009	GRANT REVENUES STATE AID	\$ 11,397	\$ 11,397	\$ 11,397	0.0%
4010	LIBRARY SALES	\$ 5,620	\$ 9,000	\$ 3,500	-61.1%
4018	LIBRARY BOOK FINES	\$ 8,656	\$ 7,000	\$ 7,000	0.0%
4019	MUSEUM SALES	\$ 1,496	\$ 2,000	\$ 2,000	0.0%
4021	LIBRARY PRINTING REVENUE	\$ 7,737	\$ 6,800	\$ 6,800	0.0%
4022	CHARITIES AID FOUNDATION OF AMERICA GRANT: LL LIBRARY	\$ -	\$ 10,531	\$ -	-100.0%
4025	LIBRARY GO BONDS	\$ 49,744	\$ 30,381	\$ 29,424	-3.1%
<b>380</b>	<b>TOTAL LIBRARY REVENUES</b>	<b>\$ 89,034</b>	<b>\$ 80,959</b>	<b>\$ 63,971</b>	<b>-21.0%</b>
4009	COPS HIRING PROGRAM	\$ -	\$ 128,000	\$ 78,441	-38.7%
4045	EMS GROSS RECEIPTS TAX REVENUES	\$ 199,999	\$ 229,716	\$ 191,298	-16.7%
4055	STATE GRANTS - NM HWY & TRANS, TRAFFIC SAFETY BUREAU, LDW	\$ 29,240	\$ 30,000	\$ 30,000	0.0%
4057	WIOA GRANT	\$ 6,980	\$ 15,000	\$ 20,000	33.3%
4071	POLICE SPECIAL DETAIL OVERTIME	\$ 22,939	\$ 60,000	\$ 60,000	0.0%
4091	FEDERAL GRANTS - DOJ VEST PROGRAM, BYRNE, HOMELAND SECURI	\$ 3,880	\$ 12,000	\$ 16,220	35.2%
<b>385</b>	<b>TOTAL PUBLIC SAFETY REVENUES</b>	<b>\$ 263,038</b>	<b>\$ 474,716</b>	<b>\$ 395,959</b>	<b>-16.6%</b>
4053	LOS LUNAS SCHOOLS	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
4054	VALENCIA COUNTY	\$ -	\$ 3,000	\$ 3,000	0.0%
4059	SUMMER RECREATION FEES	\$ 17,675	\$ 4,000	\$ 2,100	-47.5%
<b>386</b>	<b>TOTAL SUMMER YOUTH CONTRIBUTIONS</b>	<b>\$ 26,675</b>	<b>\$ 16,000</b>	<b>\$ 14,100</b>	<b>-11.9%</b>
344-4009	LEGISLATIVE APPROPRIATION	\$ 1,222,298	\$ 400,000	\$ -	-100.0%
382-4009	NEW MEXICO GAME AND FISH GRANTS	\$ -	\$ -	\$ 40,680	100.0%
383-4009	NEW MEXICO DEPT. OF ECONOMIC DEVELOPMENT LEADS GRANT	\$ 3,524	\$ 7,500	\$ 7,500	0.0%
384-4009	FIRE DEPARTMENT GRANT REVENUE	\$ 10,344	\$ -	\$ -	0.0%
387-4009	USDA GRANT	\$ 20,537	\$ -	\$ -	0.0%
388-4009	NATIONAL ENDOWMENT OF ARTS (NEA) GRANT	\$ -	\$ 25,000	\$ 18,487	-26.1%
	<b>TOTAL GRANTS</b>	<b>\$ 1,256,703</b>	<b>\$ 432,500</b>	<b>\$ 66,667</b>	<b>-84.6%</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 26,059,060</b>	<b>\$ 24,718,126</b>	<b>\$ 22,443,480</b>	<b>-9.2%</b>

# **ADMINISTRATION DEPARTMENT**

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

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### **MISSION**

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

### **DESCRIPTION**

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

### **GOALS AND OBJECTIVES**

- To 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 ensure that employees are properly trained to perform their designated functions
- To continually update the needs of Village operations and capital improvements through the annual budget process and Infrastructure Capital Improvements Program (ICIP).

Table 7 presents the Fiscal Year 2019-20 operating budget for the Administration Department.

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

<b>11 GENERAL FUND</b>					
<b>401 ADMINISTRATION</b>					
<b>11-401 GENERAL FUND - ADMINISTRATION PERSONNEL SERVICES</b>					
		<b>ADJUSTED</b>			
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5100	MAYOR	\$ 12,500	\$ 12,500	\$ 12,500	0.0%
5101-04	COUNCIL MEMBERS	\$ 33,346	\$ 34,000	\$ 38,308	12.7%
5105	Village Administrator	\$ 112,626	\$ 114,790	\$ 117,086	2.0%
5106	Finance and Administrative Services Director	\$ 76,770	\$ 78,245	\$ 71,761	-8.3%
5107	Payroll/Benefits Specialist	\$ 37,157	\$ 37,871	\$ 41,679	10.1%
5108	Budget and Management Analyst	\$ 45,164	\$ 46,032	\$ 47,906	4.1%
5109	Deputy Clerk	\$ 38,657	\$ 39,400	\$ 40,858	3.7%
5112	Utility Billing Clerk/Cashier	\$ 31,194	\$ 31,219	\$ 30,168	-3.4%
5113	Utility Billing Supervisor	\$ 45,558	\$ 41,753	\$ 41,437	-0.8%
5114	Utility Billing Clerk/Cashier	\$ 30,718	\$ 31,156	\$ 32,032	2.8%
5115	Purchasing Specialist	\$ 43,473	\$ 44,309	\$ 45,717	3.2%
5116	Administrative Assistant	\$ 18,055	\$ 27,513	\$ 29,683	7.9%
5117	Human Resources Manager	\$ 65,513	\$ 66,772	\$ 69,079	3.5%
5118	Human Resources Technician	\$ 28,647	\$ 29,198	\$ 31,053	6.4%
5119	Utility Billing Clerk/Cashier	\$ 31,574	\$ 31,778	\$ 31,004	-2.4%
5120	Part-time Receptionist	\$ 5,422	\$ 9,502	\$ 15,988	68.3%
5122	Part-time Utility Billing Clerk/Cashier	\$ -	\$ 21,017	\$ 15,547	-26.0%
5130	Information Technology Manager	\$ 60,301	\$ 61,460	\$ 62,729	2.1%
5131	Computer Specialist	\$ 52,347	\$ 53,353	\$ 54,420	2.0%
5132	Computer Technician	\$ 39,026	\$ 39,776	\$ 40,571	2.0%
5133	Computer Technician (Vacant)	\$ -	\$ -	\$ -	0.0%
5134	Computer Technician	\$ 43,076	\$ 43,904	\$ 44,782	2.0%
		\$ 851,124	\$ 895,548	\$ 914,308	2.1%
5440	FICA EXPENSE	\$ 62,119	\$ 68,433	\$ 69,945	2.2%
5441	PERA EXPENSE	\$ 161,190	\$ 173,654	\$ 179,776	3.5%
5442	MEDICAL INS. EXPENSE	\$ 207,868	\$ 346,794	\$ 218,643	-37.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,427	\$ 1,799	\$ 2,850	58.4%
5444	WORKERS' COMP. INS. EXPENSE	\$ 5,534	\$ 6,534	\$ 6,098	-6.7%
		\$ 438,138	\$ 597,214	\$ 477,312	-20.1%
	<b>TOTAL ADMINISTRATION PERSONNEL SERVICES</b>	<b>\$ 1,289,262</b>	<b>\$ 1,492,762</b>	<b>\$ 1,391,620</b>	<b>-6.8%</b>

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

<b>11-401 GENERAL FUND - ADMINISTRATION OPERATING SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5442	EMPLOYEE ASSISTANCE PROGRAM	\$ 10,423	\$ 5,000	\$ 5,000	0.0%
5510	OFFICE SUPPLIES	\$ 28,940	\$ 33,000	\$ 33,000	0.0%
5511	DATA PROCESSING	\$ 136,266	\$ 153,927	\$ 165,294	7.4%
5512	BOOKS & MANUALS	\$ 118	\$ 1,000	\$ 1,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 3,002	\$ 2,500	\$ 2,500	0.0%
5514	TRAINING & SEMINARS	\$ 22,350	\$ 20,320	\$ 28,281	39.2%
5515	PRINTING & COPYING	\$ 132	\$ 1,000	\$ 1,000	0.0%
5516	GRT ADMINISTRATIVE EXPENSE	\$ -	\$ -	\$ 303,044	100.0%
5517	PROFESSIONAL SERVICES	\$ 97,675	\$ 130,000	\$ 139,000	6.9%
5518	POSTAGE	\$ 4,901	\$ 5,000	\$ 5,000	0.0%
5519	UTILITIES	\$ 75,217	\$ 79,000	\$ 79,000	0.0%
5520	ATTORNEY FEES	\$ 14,965	\$ 32,536	\$ 32,536	0.0%
5521	TELEPHONE EXPENSES	\$ 22,255	\$ 22,500	\$ 22,500	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 32,160	\$ 41,100	\$ 41,100	0.0%
5523	INSURANCE & BONDS	\$ 27,807	\$ 23,241	\$ 30,000	29.1%
5524	PUBLICATIONS & ADVERTISING	\$ 3,608	\$ 6,000	\$ 6,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 19,765	\$ 60,000	\$ 30,000	-50.0%
5527	FLEET MAINTENANCE	\$ 3,314	\$ 5,000	\$ 5,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 23,574	\$ 32,000	\$ 32,000	0.0%
5531	TRAVEL EXPENSES	\$ 25,061	\$ 25,175	\$ 32,275	28.2%
5532	AUDIT EXPENSE	\$ 52,080	\$ 57,000	\$ 57,000	0.0%
5533	ELECTION EXPENSES	\$ 5,354	\$ 3,750	\$ 3,750	0.0%
5547	LEASE-COPIER /POSTAGE METER	\$ 91,837	\$ 100,200	\$ 36,000	-64.1%
5571	BOND AGENT FEES	\$ 779	\$ 3,000	\$ 3,000	0.0%
5582	NMFA DEBT SERVICE PAYMENT	\$ 175,723	\$ 178,327	\$ 178,327	0.0%
5584	VILLAGE PROMOTIONAL	\$ 58,735	\$ 60,700	\$ 89,200	47.0%
5595	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 1,500	100.0%
<b>TOTAL ADMINISTRATION OPERATING SERVICES</b>		<b>\$ 936,041</b>	<b>\$ 1,081,276</b>	<b>\$ 1,362,307</b>	<b>26.0%</b>
<b>11-401 GENERAL FUND - ADMINISTRATION CAPITAL OUTLAY</b>					
			<b>ADJUSTED</b>		
	<b>SUB ACCOUNT NAME</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5601	CAPTIAL OUTLAY/EMAIL GATEWAY SYSTEM	\$ -	\$ -	\$ 30,000	100.0%
5605	CAPITAL OUTLAY/CISCO UCS BLADES	\$ -	\$ 57,809	\$ -	-100.0%
5606	CAPITAL OUTLAY/FRED LUNA SENIOR CENTER	\$ 928,502	\$ -	\$ -	0.0%
5608	CAPITAL OUTLAY/ADMIN VEHICLE	\$ 31,956	\$ 21,570	\$ -	-100.0%
5609	CAPITAL OUTLAY/DATRIUM NETSHELF	\$ -	\$ 58,671	\$ -	-100.0%
5612	CAPITAL OUTLAY/ASSETWORKS SOFTWARE	\$ 26,971	\$ 15,073	\$ -	-100.0%
5614	CAPITAL OUTLAY/HVAC UNIT	\$ -	\$ 20,000	\$ -	-100.0%
5616	CAPITAL OUTLAY/VILLAGE HALL EXPANSION PROJECT DESIGN	\$ -	\$ -	\$ 330,000	100.0%
5636	CAPITAL OUTLAY/VRECC BUILDING CONSTRUCTION	\$ 1,679,872	\$ -	\$ -	0.0%
5639	CAPITAL OUTLAY/BACK-UP DEDUPLICATION TARGET ARRAY	\$ 993	\$ -	\$ -	0.0%
<b>TOTAL ADMINISTRATION CAPITAL OUTLAY</b>		<b>\$ 2,668,294</b>	<b>\$ 173,123</b>	<b>\$ 360,000</b>	<b>107.9%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 4,893,598</b>	<b>\$ 2,747,161</b>	<b>\$ 3,113,927</b>	<b>13.4%</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>\$ 4,893,598</b>	<b>\$ 2,747,161</b>	<b>\$ 3,113,927</b>	<b>13.4%</b>

# **MUNICIPAL COURT**

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

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### **MISSION**

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

### **DESCRIPTION**

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

### **GOALS AND OBJECTIVES**

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

Table 8 presents the Fiscal Year 2019-20 operating budget for the Municipal Court.

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

<b>11 GENERAL FUND</b>					
<b>402 MUNICIPAL COURT</b>					
<b>11-402 GENERAL FUND - MUNICIPAL COURT PERSONNEL SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5151	JUDGE	\$ 58,077	\$ 65,000	\$ 65,000	0.0%
5152	Chief Court Clerk	\$ 41,132	\$ 41,922	\$ 42,822	2.1%
5153	Court Clerk	\$ 28,281	\$ 28,824	\$ 29,698	3.0%
5154	Part-time Court Clerk (Vacant)	\$ 462	\$ 8,000	\$ 8,000	0.0%
5155	Court Clerk	\$ 32,486	\$ 33,110	\$ 33,951	2.5%
		\$ 160,438	\$ 176,856	\$ 179,471	1.5%
5440	FICA EXPENSE	\$ 11,875	\$ 13,529	\$ 13,730	1.5%
5441	PERA EXPENSE	\$ 30,980	\$ 34,332	\$ 35,289	2.8%
5442	MEDICAL INS. EXPENSE	\$ 34,705	\$ 65,021	\$ 33,855	-47.9%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 255	\$ 369	\$ 378	2.4%
5444	WORKERS' COMP. INS. EXPENSE	\$ 880	\$ 4,449	\$ 1,197	-73.1%
		\$ 78,695	\$ 117,700	\$ 84,449	-28.3%
	<b>TOTAL MUNICIPAL COURT PERSONNEL SERVICES</b>	<b>\$ 239,133</b>	<b>\$ 294,556</b>	<b>\$ 263,920</b>	<b>-10.4%</b>
<b>11-402 GENERAL FUND - MUNICIPAL COURT OPERATING SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5510	OFFICE SUPPLIES	\$ 3,641	\$ 3,358	\$ 3,358	0.0%
5511	DATA PROCESSING	\$ 3,000	\$ 9,274	\$ 8,760	-5.5%
5514	TRAINING & SEMINARS	\$ 542	\$ 2,184	\$ 2,184	0.0%
5515	PRINTING & COPYING	\$ -	\$ 500	\$ 500	0.0%
5518	POSTAGE	\$ 1,663	\$ 2,000	\$ 2,000	0.0%
5519	UTILITIES	\$ 6,932	\$ 8,500	\$ 8,075	-5.0%
5520	ATTORNEY FEES	\$ 534	\$ 1,000	\$ 1,000	0.0%
5521	TELEPHONE EXPENSES	\$ 2,325	\$ 3,900	\$ 3,900	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 150	\$ 350	\$ 350	0.0%
5523	INSURANCE & BONDS	\$ 3,263	\$ 5,372	\$ 3,720	-30.8%
5524	PUBLICATIONS AND ADVERTISING	\$ -	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 2,034	\$ 6,185	\$ 6,185	0.0%
5528	JANITORIAL SUPPLIES	\$ 569	\$ 1,000	\$ 1,000	0.0%
5531	TRAVEL EXPENSES	\$ -	\$ 2,000	\$ 2,000	0.0%
5547	LEASE COPIER	\$ 3,804	\$ 5,850	\$ 5,850	0.0%
5575	PRISONER MED/DETENTION	\$ 13,175	\$ 6,000	\$ 6,000	0.0%
	<b>TOTAL MUNICIPAL COURT OPERATING SERVICES</b>	<b>\$ 41,632</b>	<b>\$ 58,473</b>	<b>\$ 55,882</b>	<b>-4.4%</b>
<b>11-402 GENERAL FUND - MUNICIPAL COURT CAPITAL OUTLAY</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
	<b>TOTAL MUNICIPAL COURT CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 280,765</b>	<b>\$ 353,029</b>	<b>\$ 319,802</b>	<b>-9.4%</b>
	<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>	<b>\$ 280,765</b>	<b>\$ 353,029</b>	<b>\$ 319,802</b>	<b>-9.4%</b>

# **POLICE DEPARTMENT**

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

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### **MISSION**

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

### **DESCRIPTION**

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

### **GOALS AND OBJECTIVES**

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

Table 9 presents the Fiscal Year 2019-20 operating budget for the Police Department.

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

<b>11 GENERAL FUND</b>					
<b>404 POLICE DEPARTMENT</b>					
<b>11-404 GENERAL FUND - POLICE DEPT PERSONNEL SERVICES</b>					
		<b>ADJUSTED</b>			
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5166	Chief of Police	\$ 89,342	\$ 91,058	\$ 93,564	2.8%
5167	Deputy Chief of Police	\$ 66,118	\$ 67,388	\$ 72,391	7.4%
5168	Detective	\$ 53,879	\$ 48,334	\$ 53,098	9.9%
5169	Certified Police Officer	\$ 35,052	\$ 40,221	\$ 47,181	17.3%
5170	Certified Police Officer	\$ 35,090	\$ 40,221	\$ 45,152	12.3%
5171	Certified Police Officer	\$ 44,037	\$ 43,841	\$ 45,470	3.7%
5172	Certified Police Officer	\$ 47,173	\$ 43,841	\$ 41,650	-5.0%
5173	Detective	\$ 52,819	\$ 48,334	\$ 53,098	9.9%
5174	Police Sergeant	\$ 56,169	\$ 53,288	\$ 54,907	3.0%
5175	Police Lieutenant	\$ 61,208	\$ 61,688	\$ 64,226	4.1%
5176	Certified Police Officer	\$ 46,953	\$ 43,841	\$ 47,465	8.3%
5177	Certified Police Officer	\$ 45,670	\$ 43,841	\$ 45,152	3.0%
5178	Police Lieutenant	\$ 60,830	\$ 61,688	\$ 64,226	4.1%
5179	Police Sergeant	\$ 53,842	\$ 48,888	\$ 53,141	8.7%
5180	Detective	\$ 48,937	\$ 48,334	\$ 53,098	9.9%
5181	Certified Police Officer	\$ 46,330	\$ 43,841	\$ 47,465	8.3%
5182	Certified Police Officer	\$ 48,218	\$ 43,841	\$ 47,465	8.3%
5183	Police Sergeant	\$ 56,173	\$ 53,288	\$ 53,066	-0.4%
5184	Certified Police Officer	\$ 45,231	\$ 43,841	\$ 47,465	8.3%
5185	Certified Police Officer	\$ 48,965	\$ 39,432	\$ 47,089	19.4%
5186	Police Lieutenant	\$ 69,920	\$ 56,594	\$ 57,893	2.3%
5187	Police Sergeant	\$ 57,253	\$ 53,288	\$ 54,907	3.0%
5188	Police Sergeant	\$ 55,536	\$ 53,288	\$ 54,907	3.0%
5189	Police Lieutenant	\$ 61,121	\$ 61,688	\$ 64,226	4.1%
5191	Certified Police Officer	\$ 46,230	\$ 43,841	\$ 47,465	8.3%
5192	Certified Police Officer (Canine Unit)	\$ 49,172	\$ 48,634	\$ 50,357	3.5%
5193	Certified Police Officer	\$ 46,817	\$ 43,841	\$ 47,465	8.3%
5194	Certified Police Officer	\$ -	\$ 37,554	\$ 47,059	25.3%
5195	Certified Police Officer	\$ 48,867	\$ 43,841	\$ 47,465	8.3%
5196	Police Sergeant	\$ 56,750	\$ 53,288	\$ 54,907	3.0%
5197	Certified Police Officer	\$ 43,864	\$ 43,841	\$ 47,465	8.3%
5198	Detective	\$ 48,771	\$ 48,806	\$ 53,135	8.9%
5199	Certified Police Officer	\$ 43,965	\$ 43,841	\$ 47,465	8.3%
5201	Certified Police Officer	\$ 46,332	\$ 43,841	\$ 47,465	8.3%
5202	Police Sergeant	\$ 55,285	\$ 53,288	\$ 54,907	3.0%
5203	Certified Police Officer	\$ 47,920	\$ 43,841	\$ 47,465	8.3%
5204	Certified Police Officer	\$ 44,776	\$ 43,841	\$ 47,465	8.3%
5205	Certified Police Officer	\$ 59,109	\$ 43,841	\$ 47,465	8.3%
5206	Certified Police Officer	\$ -	\$ 37,554	\$ 47,059	25.3%
5207	Certified Police Officer	\$ 31,193	\$ 40,221	\$ 47,181	17.3%
5208	Detective	\$ -	\$ 43,473	\$ 52,925	21.7%
5209	Non-Certified Police Officer	\$ -	\$ 39,432	\$ 37,554	-4.8%
5221	Police Office Manager/Executive Secretary	\$ 42,181	\$ 42,817	\$ 43,673	2.0%
5222	Police Property Evidence and Vehicle Technician	\$ 48,495	\$ 32,486	\$ 33,288	2.5%
5227	Police Clerk	\$ 29,488	\$ 29,990	\$ 31,364	4.6%
5228	Police Clerk	\$ 33,869	\$ 27,513	\$ 29,596	7.6%
5498	POLICE SPECIAL DETAIL OVERTIME	\$ 50,913	\$ 60,000	\$ 60,000	0.0%
5499	OVERTIME	\$ 155,933	\$ 230,000	\$ 265,000	15.2%
		\$ 2,315,796	\$ 2,453,532	\$ 2,643,492	7.7%
5440	FICA EXPENSE	\$ 42,333	\$ 39,605	\$ 42,169	6.5%
5441	PERA EXPENSE	\$ 617,376	\$ 754,328	\$ 813,244	7.8%
5442	MEDICAL INS. EXPENSE	\$ 471,364	\$ 747,745	\$ 582,125	-22.1%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 3,524	\$ 8,163	\$ 8,724	6.9%
5444	WORKERS' COMP. INS. EXPENSE	\$ 88,452	\$ 182,412	\$ 203,803	11.7%
		\$ 1,223,049	\$ 1,732,253	\$ 1,650,065	-4.7%
	<b>TOTAL POLICE DEPT PERSONNEL SERVICES</b>	<b>\$ 3,538,845</b>	<b>\$ 4,185,785</b>	<b>\$ 4,293,557</b>	<b>2.6%</b>

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

11-404 GENERAL FUND - POLICE DEPT OPERATING SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	PROPOSED	% CHANGE
SUB ACCOUNT NAME		2017/2018	2018/2019	2019/2020	
5510	OFFICE SUPPLIES	\$ 28,619	\$ 31,500	\$ 32,000	1.6%
5511	DATA PROCESSING	\$ 105,546	\$ 112,182	\$ 150,125	33.8%
5512	BOOKS & MANUALS	\$ 44	\$ 2,000	\$ 2,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 73,730	\$ 120,000	\$ 140,000	16.7%
5514	TRAINING & SEMINARS	\$ 53,696	\$ 50,000	\$ 50,000	0.0%
5515	PRINTING & COPYING	\$ 4,665	\$ 8,000	\$ 8,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 9,803	\$ 53,400	\$ 13,000	-75.7%
5518	POSTAGE	\$ 666	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 30,907	\$ 35,000	\$ 35,000	0.0%
5520	ATTORNEY FEES	\$ 7,514	\$ 8,000	\$ 15,000	87.5%
5521	TELEPHONE EXPENSES	\$ 38,132	\$ 33,500	\$ 40,000	19.4%
5522	SUBSCRIPTIONS & DUES	\$ 2,830	\$ 3,000	\$ 3,000	0.0%
5523	INSURANCE & BONDS	\$ 117,253	\$ 84,500	\$ 115,000	36.1%
5524	PUBLICATIONS & ADVERTISING	\$ 1,936	\$ 1,500	\$ 1,500	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 13,082	\$ 57,000	\$ 50,000	-12.3%
5527	FLEET MAINTENANCE	\$ 47,743	\$ 100,000	\$ 120,000	20.0%
5528	JANITORIAL SUPPLIES	\$ 9,514	\$ 7,500	\$ 9,600	28.0%
5530	UNIFORM ALLOWANCE	\$ 64,012	\$ 64,500	\$ 84,500	31.0%
5531	TRAVEL EXPENSES	\$ 19,289	\$ 16,000	\$ 25,000	56.3%
5534	TOOLS & EQUIPMENT	\$ 146,094	\$ 206,387	\$ 100,000	-51.5%
5547	LEASE COPIER	\$ 14,675	\$ 10,000	\$ 10,000	0.0%
5551	BOOKKEEPING CHARGES-CALLS FOR SERV (VRECC)	\$ 135,355	\$ 135,171	\$ 156,561	15.8%
5576	DRUG ASSET FORFEITURE EXPENSE	\$ -	\$ 2,500	\$ 2,500	0.0%
5584	PROMOTIONAL	\$ 8,826	\$ 8,500	\$ 8,500	0.0%
5590	DETENTION SUPPLIES/MEALS	\$ -	\$ 250	\$ 250	0.0%
5591	JAIL LAUNDRY	\$ -	\$ 250	\$ 250	0.0%
<b>TOTAL POLICE DEPT OPERATING SERVICES</b>		<b>\$ 933,931</b>	<b>\$ 1,151,640</b>	<b>\$ 1,172,786</b>	<b>1.8%</b>
11-404 GENERAL FUND - POLICE DEPT CAPITAL OUTLAY					
		ADJUSTED			
		ACTUAL	BUDGET	PROPOSED	% CHANGE
SUB ACCOUNT NAME		2017/2018	2018/2019	2019/2020	
5621	CAPITAL OUTLAY/MOTOROLA PREMIER ONE RMS UPGRADE	\$ -	\$ -	\$ 68,000	100.0%
5632	CAPITAL OUTLAY/POLICE VEHICLES (6)	\$ 137,590	\$ 171,800	\$ 318,390	85.3%
5633	CAPITAL OUTLAY/TRAILER	\$ 5,000	\$ -	\$ -	0.0%
5635	CAPITAL OUTLAY/MOTORCYCLES (2)	\$ 30,000	\$ -	\$ -	0.0%
<b>TOTAL POLICE DEPT CAPITAL OUTLAY</b>		<b>\$ 172,590</b>	<b>\$ 171,800</b>	<b>\$ 386,390</b>	<b>124.9%</b>
TOTAL EXPENSES		\$ 4,645,366	\$ 5,509,225	\$ 5,852,733	6.2%
<b>TOTAL POLICE DEPT EXPENDITURES</b>		<b>\$ 4,645,366</b>	<b>\$ 5,509,225</b>	<b>\$ 5,852,733</b>	<b>6.2%</b>

# **FIRE DEPARTMENT**

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

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### **MISSION**

To protect our community through excellence in service.

### **DESCRIPTION**

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

### **GOALS AND OBJECTIVES**

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

Table 10 presents the Fiscal Year 2019-20 operating budget for the Fire Department.

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

<b>11 GENERAL FUND</b>					
<b>405 FIRE DEPARTMENT</b>					
<b>11-405 GENERAL FUND - FIRE DEPT PERSONNEL SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5246	Fire Chief	\$ 76,359	\$ 77,826	\$ 80,180	3.0%
5247	Assistant Fire Chief	\$ 61,019	\$ 60,558	\$ 62,505	3.2%
5248	Firefighter/EMT Basic	\$ 19,618	\$ 32,713	\$ 28,914	-11.6%
5249	Fire Lieutenant	\$ 44,545	\$ 46,099	\$ 50,388	9.3%
5250	Fire Lieutenant	\$ 48,488	\$ 50,308	\$ 52,036	3.4%
5251	Firefighter/EMT Intermediate	\$ 32,148	\$ 35,816	\$ 43,076	20.3%
5252	Firefighter/EMT Basic	\$ 41,338	\$ 42,319	\$ 44,044	4.1%
5253	Firefighter/EMT Basic	\$ 43,288	\$ 43,965	\$ 38,865	-11.6%
5254	Firefighter/EMT Basic	\$ 18,696	\$ 28,023	\$ 38,865	38.7%
5255	Firefighter/EMT Intermediate	\$ 43,636	\$ 43,965	\$ 44,872	2.1%
5256	Fire Lieutenant	\$ -	\$ 45,778	\$ 50,508	10.3%
5257	Firefighter/EMT Basic	\$ 36,445	\$ 36,067	\$ 35,149	-2.5%
5258	Division Chief/Fire Marshal	\$ 49,857	\$ 51,880	\$ 56,026	8.0%
5259	Firefighter/EMT Intermediate	\$ 30,255	\$ 32,714	\$ 39,321	20.2%
5260	Firefighter/EMT Basic	\$ 30,284	\$ 30,012	\$ 7,674	-74.4%
5261	Firefighter/EMT Basic	\$ 31,583	\$ 32,713	\$ 39,124	19.6%
5262	Firefighter/EMT Basic	\$ 31,016	\$ 32,714	\$ 39,124	19.6%
5263	Firefighter/EMT Basic	\$ 26,783	\$ 30,012	\$ 38,912	29.7%
5264	Firefighter/EMT Basic	\$ 26,285	\$ 30,012	\$ 36,557	21.8%
5265	Administrative Assistant	\$ 29,425	\$ 29,990	\$ 32,132	7.1%
5266	Firefighter/EMT Basic	\$ 24,651	\$ 28,023	\$ 38,865	38.7%
5267	Firefighter/EMT Basic	\$ 31,249	\$ 30,012	\$ 38,912	29.7%
5268	Firefighter/EMT Basic	\$ 3,233	\$ 28,023	\$ 38,865	38.7%
5269	Firefighter/EMT Basic	\$ 3,233	\$ 29,424	\$ 38,865	32.1%
5270	Firefighter/EMT Basic	\$ 3,233	\$ 28,023	\$ 38,865	38.7%
5271	Firefighter/EMT Basic	\$ -	\$ 30,012	\$ 32,032	6.7%
5459	Fire Captain	\$ 50,814	\$ 52,591	\$ 56,335	7.1%
5499	OVERTIME	\$ 58,090	\$ 95,000	\$ 95,000	0.0%
5545	Volunteer Firefighters	\$ 17,123	\$ 9,000	\$ 19,000	111.1%
		\$ 912,694	\$ 1,143,592	\$ 1,255,011	9.7%
5440	FICA EXPENSE	\$ 14,121	\$ 18,558	\$ 20,190	8.8%
5441	PERA EXPENSE	\$ 258,994	\$ 359,210	\$ 407,129	13.3%
5442	MEDICAL INS. EXPENSE	\$ 200,385	\$ 422,638	\$ 232,667	-44.9%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,822	\$ 3,800	\$ 4,142	9.0%
5444	WORKERS' COMP. INS. EXPENSE	\$ 43,834	\$ 82,277	\$ 86,490	5.1%
		\$ 519,156	\$ 886,483	\$ 750,618	-15.3%
	<b>TOTAL FIRE DEPT PERSONNEL SERVICES</b>	<b>\$ 1,431,850</b>	<b>\$ 2,030,075</b>	<b>\$ 2,005,629</b>	<b>-1.2%</b>

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

<b>11-405 GENERAL FUND - FIRE DEPT OPERATING SERVICES</b>					
		<b>ADJUSTED</b>			
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5505	EQUIPMENT/OPERATING EXPENSE	\$ 65,345	\$ 35,000	\$ 50,000	42.9%
5510	OFFICE SUPPLIES	\$ 3,391	\$ 5,500	\$ 5,500	0.0%
5511	DATA PROCESSING	\$ 16,282	\$ 22,509	\$ 23,282	3.4%
5513	GAS & OIL FOR VEHICLES	\$ 14,526	\$ 20,000	\$ 25,000	25.0%
5514	TRAINING & SEMINARS	\$ 11,147	\$ 15,000	\$ 15,000	0.0%
5515	PRINTING & COPYING	\$ 748	\$ 1,500	\$ 1,500	0.0%
5517	PROFESSIONAL SERVICES-MED. DIR.	\$ 29,079	\$ 31,500	\$ 11,500	-63.5%
5518	POSTAGE	\$ 149	\$ 500	\$ 500	0.0%
5519	UTILITIES	\$ 12,420	\$ 31,300	\$ 32,000	2.2%
5521	TELEPHONE EXP.	\$ 11,692	\$ 8,000	\$ 10,800	35.0%
5522	SUBSCRIPTIONS & DUES	\$ 489	\$ 1,500	\$ 1,500	0.0%
5523	INSURANCE & BONDS	\$ 11,243	\$ 45,546	\$ 15,000	-67.1%
5525	BUILDING & GROUNDS MAINT.	\$ 8,621	\$ 16,000	\$ 16,000	0.0%
5527	FLEET MAINTENANCE	\$ 15,602	\$ 30,000	\$ 35,000	16.7%
5528	JANITORIAL SUPPLIES	\$ 2,072	\$ 4,000	\$ 4,000	0.0%
5530	UNIFORM ALLOWANCE	\$ 17,795	\$ 25,000	\$ 25,000	0.0%
5531	TRAVEL EXPENSES	\$ 1,855	\$ 8,000	\$ 8,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 13,894	\$ 16,000	\$ 26,000	62.5%
5536	SAFETY EQUIPMENT	\$ 11,749	\$ 11,000	\$ 16,000	45.5%
5547	LEASE PAYMENTS	\$ 3,666	\$ 5,000	\$ 5,000	0.0%
5551	BOOKKEEPING CHARGES-CALLS FOR SERV (VRECC)	\$ 23,886	\$ 23,854	\$ 27,628	15.8%
5568	SAFETY PROMOTIONAL MATERIAL	\$ 3,703	\$ 6,000	\$ 6,000	0.0%
5569	RADIO SERVICE CONTRACT	\$ 36,948	\$ 9,000	\$ 9,000	0.0%
<b>TOTAL FIRE DEPT OPERATING SERVICES</b>		<b>\$ 316,302</b>	<b>\$ 371,709</b>	<b>\$ 369,210</b>	<b>-0.7%</b>
<b>11-405 GENERAL FUND - FIRE DEPT CAPITAL OUTLAY</b>					
		<b>ADJUSTED</b>			
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
<b>SUB ACCOUNT NAME</b>		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5607	CAPITAL OUTLAY/BULLEX FIRE EXTINGUISHER TRAINING PROP	\$ 16,443	\$ -	\$ -	0.0%
5638	CAPITAL OUTLAY/FIRE STATION 1 RAMP REPLACEMENT	\$ -	\$ -	\$ 76,000	100.0%
5639	CAPITAL OUTLAY/UTV	\$ -	\$ 18,202	\$ -	-100.0%
5645	CAPITAL OUTLAY/REFURBISH FIRE ENGINE	\$ -	\$ -	\$ 125,000	100.0%
5665	CAPITAL OUTLAY/TRAINING TOWER	\$ -	\$ 251,655	\$ -	-100.0%
5683	CAPITAL OUTLAY/FIRE TRUCK BALANCE	\$ -	\$ 136,944	\$ -	-100.0%
<b>TOTAL FIRE DEPT CAPITAL OUTLAY</b>		<b>\$ 16,443</b>	<b>\$ 406,801</b>	<b>\$ 201,000</b>	<b>-50.6%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 1,764,595</b>	<b>\$ 2,808,585</b>	<b>\$ 2,575,839</b>	<b>-8.3%</b>
<b>TOTAL FIRE DEPT EXPENDITURES</b>		<b>\$ 1,764,595</b>	<b>\$ 2,808,585</b>	<b>\$ 2,575,839</b>	<b>-8.3%</b>

# **PUBLIC WORKS DEPARTMENT - STREETS DIVISION**

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

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### **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 2019-20 operating budget for the Streets Division.

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

<b>11 GENERAL FUND</b>					
<b>406 PUBLIC WORKS DEPARTMENT - STREETS DIVISION</b>					
<b>11-406 GENERAL FUND - STREETS DIV. PERSONNEL SERVICES</b>					
		<b>ADJUSTED</b>			
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5281	Street Division Supervisor	\$ 61,660	\$ 59,679	\$ 60,873	2.0%
5282	Truck Driver/Equipment Operator	\$ 22,059	\$ 29,155	\$ 31,049	6.5%
5283	Truck Driver/Equipment Operator	\$ 26,171	\$ 32,189	\$ 32,938	2.3%
5284	Street Sweeper	\$ 25,859	\$ 26,974	\$ 30,920	14.6%
5285	Street Maintenance Worker III	\$ 33,056	\$ 35,867	\$ 37,067	3.3%
5286	Street Laborer	\$ 27,011	\$ 27,491	\$ 28,288	2.9%
5287	Street Laborer	\$ 31,637	\$ 32,211	\$ 32,855	2.0%
5288	Assistant Street Supervisor	\$ 43,881	\$ 43,904	\$ 45,685	4.1%
5289	Street Laborer	\$ -	\$ 26,765	\$ 25,403	-5.1%
5438	Laborers/Seasonal	\$ 24,080	\$ 15,000	\$ -	-100.0%
5499	OVERTIME	\$ 8,421	\$ 8,500	\$ 10,000	17.6%
		\$ 303,835	\$ 337,735	\$ 335,078	-0.8%
5440	FICA EXPENSE	\$ 22,897	\$ 25,307	\$ 25,633	1.3%
5441	PERA EXPENSE	\$ 51,311	\$ 61,942	\$ 63,919	3.2%
5442	MEDICAL INS. EXPENSE	\$ 48,961	\$ 143,298	\$ 66,619	-53.5%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 738	\$ 1,105	\$ 1,106	0.1%
5444	WORKERS' COMP. INS. EXPENSE	\$ 28,933	\$ 48,638	\$ 48,770	0.3%
		\$ 152,840	\$ 280,290	\$ 206,047	-26.5%
	<b>TOTAL STREETS DIV. PERSONNEL SERVICES</b>	<b>\$ 456,675</b>	<b>\$ 618,025</b>	<b>\$ 541,125</b>	<b>-12.4%</b>
<b>11-406 GENERAL FUND - STREETS DIV. OPERATING SERVICES</b>					
		<b>ADJUSTED</b>			
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5510	OFFICE SUPPLIES	\$ 1,087	\$ 3,500	\$ 3,500	0.0%
5511	DATA PROCESSING	\$ 5,288	\$ 7,823	\$ 13,213	68.9%
5513	GAS & OIL FOR VEHICLES	\$ 29,348	\$ 23,000	\$ 23,000	0.0%
5514	TRAINING & SEMINARS	\$ 2,852	\$ 14,200	\$ 14,200	0.0%
5517	PROFESSIONAL SERVICES	\$ 250,660	\$ 125,053	\$ 125,000	0.0%
5518	POSTAGE	\$ -	\$ 50	\$ 50	0.0%
5519	UTILITIES	\$ 213,811	\$ 210,000	\$ 210,000	0.0%
5521	TELEPHONE EXPENSE	\$ 4,249	\$ 4,500	\$ 4,500	0.0%
5523	INSURANCE & BONDS	\$ 29,352	\$ 31,912	\$ 31,000	-2.9%
5524	PUBLICATIONS & ADVERTISING	\$ 1,720	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 11,156	\$ 12,000	\$ 10,000	-16.7%
5527	FLEET MAINTENANCE	\$ 85,384	\$ 61,000	\$ 50,000	-18.0%
5530	UNIFORM ALLOWANCE	\$ 3,586	\$ 4,200	\$ 4,200	0.0%
5531	TRAVEL EXPENSE	\$ 274	\$ 2,835	\$ 2,835	0.0%
5534	TOOLS & EQUIPMENT	\$ 25,811	\$ 23,000	\$ 23,000	0.0%
5535	ROAD SIGNS	\$ 23,531	\$ 15,000	\$ 15,000	0.0%
5536	SAFETY EQUIPMENT	\$ 13,959	\$ 17,400	\$ 17,400	0.0%
5537	CHEMICALS	\$ 3,557	\$ 4,345	\$ 4,345	0.0%
5543	STREET LIGHT REPAIRS	\$ 27,057	\$ 40,000	\$ 40,000	0.0%
	<b>TOTAL STREETS DIV. OPERATING SERVICES</b>	<b>\$ 732,682</b>	<b>\$ 600,818</b>	<b>\$ 592,243</b>	<b>-1.4%</b>
<b>11-406 GENERAL FUND - STREETS DIV. CAPITAL OUTLAY</b>					
		<b>ADJUSTED</b>			
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5695	CAPITAL OUTLAY/TRUCK	\$ 33,244	\$ 37,000	\$ -	-100.0%
	<b>TOTAL STREETS DIV. CAPITAL OUTLAY</b>	<b>\$ 33,244</b>	<b>\$ 37,000</b>	<b>\$ -</b>	<b>-100.0%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 1,222,601</b>	<b>\$ 1,255,843</b>	<b>\$ 1,133,368</b>	<b>-9.8%</b>
	<b>TOTAL STREETS DIV. EXPENDITURES</b>	<b>\$ 1,222,601</b>	<b>\$ 1,255,843</b>	<b>\$ 1,133,368</b>	<b>-9.8%</b>

# **PARKS AND RECREATION DEPARTMENT**

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

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### **MISSION**

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

### **DESCRIPTION**

To provide the citizens of Los Lunas and Valencia County with adequate facilities to satisfy their needs and wants in the enjoyment of their leisure hours. The Village currently maintains eighteen (18) parks totaling 120.55 acres; 1500 acres of open space with trails; one (1) Multi-Generational Center and one (1) Recreation Center.

### **GOALS AND OBJECTIVES**

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

Table 12 presents the Fiscal Year 2019-20 operating budget for the Parks and Recreation Department.

**Table 12: PARKS AND RECREATION DEPARTMENT  
General Fund 11 - Department 407**

<b>11 GENERAL FUND</b>					
<b>407 PARKS AND RECREATION DEPARTMENT</b>					
<b>11-407 GENERAL FUND - PARKS AND RECREATION PERSONNEL SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5301	Parks and Recreation Director	\$ 70,811	\$ 72,172	\$ 74,322	3.0%
5302	Assistant Parks and Recreation Director (Vacant)	\$ -	\$ -	\$ -	0.0%
5303	Park Technician	\$ 24,411	\$ 24,421	\$ 29,353	20.2%
5304	Parks Supervisor	\$ 42,990	\$ 43,229	\$ 44,749	3.5%
5306	Park Ranger	\$ -	\$ 39,544	\$ 38,233	-3.3%
5307	Facility Technician II	\$ 26,275	\$ 31,604	\$ 33,219	5.1%
5308	Park Ranger	\$ 41,183	\$ 39,820	\$ 36,192	-9.1%
5309	Park Technician III	\$ 41,159	\$ 41,013	\$ 41,868	2.1%
5310	Park Technician	\$ 17,824	\$ 22,396	\$ 29,194	30.4%
5311	Recreation Aide	\$ 19,491	\$ 23,767	\$ 29,302	23.3%
5312	Youth Coordinator	\$ 39,268	\$ 39,993	\$ 40,793	2.0%
5313	Facility Technician II	\$ 30,701	\$ 31,291	\$ 33,194	6.1%
5314	Facility Technician II	\$ 32,059	\$ 32,595	\$ 33,297	2.2%
5315	Park Technician II	\$ 21,759	\$ 29,781	\$ 31,098	4.4%
5316	Facility Supervisor	\$ 42,872	\$ 43,229	\$ 44,749	3.5%
5317	Park Technician	\$ 18,888	\$ 22,396	\$ 29,160	30.2%
5318	Open Space Supervisor	\$ 51,105	\$ 48,334	\$ 49,872	3.2%
5319	Recreation Supervisor	\$ 40,990	\$ 41,873	\$ 43,106	2.9%
5320	Sports Coordinator	\$ 32,804	\$ 32,713	\$ 38,624	18.1%
5321	Recreation Specialist	\$ 29,552	\$ 29,990	\$ 33,092	10.3%
5322	Park Ranger	\$ 38,908	\$ 38,274	\$ 39,272	2.6%
5325	Park Technician	\$ 22,075	\$ 22,396	\$ 29,194	30.4%
5327	Park Technician	\$ 22,028	\$ 22,396	\$ 29,194	30.4%
5329	Part-time Park Laborer	\$ 1,556	\$ 6,766	\$ 6,228	-8.0%
5330	Seasonal Part-Time	\$ 118,827	\$ 150,000	\$ 97,302	-35.1%
5331	Part-time Recreation Aide	\$ -	\$ -	\$ 4,607	100.0%
5332	Part-time Recreation Aide	\$ -	\$ -	\$ 4,607	100.0%
5333	Part-time Recreation Aide	\$ -	\$ -	\$ 9,214	100.0%
5334	Part-time Recreation Aide	\$ -	\$ -	\$ 9,214	100.0%
5335	Part-time Recreation Aide	\$ -	\$ -	\$ 18,428	100.0%
5336	Part-time Recreation Aide	\$ -	\$ -	\$ 18,428	100.0%
5337	Part-time Recreation Aide	\$ -	\$ -	\$ 18,428	100.0%
5338	Part-time Recreation Aide	\$ -	\$ -	\$ 18,428	100.0%
5499	OVERTIME	\$ 23,503	\$ 26,400	\$ 46,400	75.8%
		\$ 851,039	\$ 956,393	\$ 1,082,361	13.2%
5440	FICA EXPENSE	\$ 63,319	\$ 73,164	\$ 82,800	13.2%
5441	PERA EXPENSE	\$ 140,637	\$ 151,416	\$ 184,563	21.9%
5442	MEDICAL INS. EXPENSE	\$ 160,650	\$ 357,617	\$ 177,867	-50.3%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 2,056	\$ 3,156	\$ 3,572	13.2%
5444	WORKERS' COMP. INS. EXPENSE	\$ 26,055	\$ 52,093	\$ 66,357	27.4%
		\$ 392,717	\$ 637,446	\$ 515,159	-19.2%
	<b>TOTAL PARKS AND RECREATION PERSONNEL SERVICES</b>	<b>\$ 1,243,756</b>	<b>\$ 1,593,839</b>	<b>\$ 1,597,520</b>	<b>0.2%</b>

**Table 12: PARKS AND RECREATION DEPARTMENT (Continued)**  
**General Fund 11 – Department 407**

<b>11-407 GENERAL FUND - PARKS AND RECREATION OPERATING SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5503	SUMMER RECREATION EXPENSES	\$ 27,445	\$ 21,000	\$ 31,000	47.6%
5510	OFFICE SUPPLIES	\$ 7,743	\$ 15,000	\$ 15,000	0.0%
5511	DATA PROCESSING	\$ 22,319	\$ 49,717	\$ 30,780	-38.1%
5513	GAS & OIL FOR VEHICLES	\$ 19,955	\$ 31,000	\$ 31,000	0.0%
5514	TRAINING & SEMINARS	\$ 7,802	\$ 15,000	\$ 15,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 20,939	\$ 20,000	\$ 100,000	400.0%
5519	UTILITIES	\$ 393,208	\$ 350,000	\$ 400,000	14.3%
5521	TELEPHONE EXPENSES	\$ 17,641	\$ 18,000	\$ 18,000	0.0%
5523	INSURANCE & BONDS	\$ 37,590	\$ 44,036	\$ 40,000	-9.2%
5524	PUBLICATIONS & ADVERTISING	\$ 3,931	\$ 4,000	\$ 14,680	267.0%
5525	BUILDING & GROUNDS MAINT.	\$ 146,630	\$ 185,000	\$ 220,000	18.9%
5526	GRAFFITI REMOVAL	\$ 1,559	\$ 3,000	\$ 3,000	0.0%
5527	FLEET MAINTENANCE	\$ 29,818	\$ 30,000	\$ 30,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 5,652	\$ 8,000	\$ 8,000	0.0%
5530	UNIFORM ALLOWANCE	\$ 6,711	\$ 8,750	\$ 10,000	14.3%
5531	TRAVEL EXPENSES	\$ 3,356	\$ 5,000	\$ 5,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 16,391	\$ 25,000	\$ 25,000	0.0%
5536	SAFETY EQUIPMENT	\$ 7,051	\$ 8,000	\$ 23,000	187.5%
5548	SPECIAL EVENTS/4TH OF JULY EVENTS	\$ 41,240	\$ 45,000	\$ 70,000	55.6%
5574	POOL SUPPORT	\$ 35,000	\$ 35,000	\$ -	-100.0%
5578	MOSQUITO CONTROL	\$ 2,972	\$ 10,000	\$ 10,000	0.0%
5596	WELLNESS CENTER FACILITY MAINTENANCE	\$ 3,462	\$ 10,000	\$ 10,000	0.0%
5598	SENIOR CENTER FACILITY MAINTENANCE	\$ 26,937	\$ 45,800	\$ 45,800	0.0%
5599	TRANSPORTATION CENTER FACILITY MAINTENANCE	\$ 42,321	\$ 83,000	\$ 83,000	0.0%
<b>TOTAL PARKS AND RECREATION OPERATING SERVICES</b>		<b>\$ 927,673</b>	<b>\$ 1,069,303</b>	<b>\$ 1,238,260</b>	<b>15.8%</b>
<b>11-407 GENERAL FUND - PARKS AND RECREATION CAPITAL OUTLAY</b>					
			<b>ADJUSTED</b>		
	<b>SUB ACCOUNT NAME</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5601	CAPITAL OUTLAY/AERATOR	\$ -	\$ -	\$ 28,500	100.0%
5607	CAPITAL OUTLAY/TRUCK	\$ 68,364	\$ 38,218	\$ 35,000	-8.4%
5609	CAPITAL OUTLAY/OFF HIGHWAY VEHICLE	\$ -	\$ 18,202	\$ -	-100.0%
5622	CAPITAL OUTLAY/FLIR CAMERA SERVER	\$ -	\$ 18,580	\$ -	-100.0%
5623	CAPITAL OUTLAY/HVAC UNITS (4) AND SWAMP UNITS (2)	\$ -	\$ 60,000	\$ -	-100.0%
5651	CAPITAL OUTLAY/GATOR	\$ -	\$ -	\$ 10,000	100.0%
5671	CAPITAL OUTLAY/GENERAL PARK IMPROVEMENTS	\$ 229,687	\$ 200,000	\$ 200,000	0.0%
5672	CAPITAL OUTLAY/HUNING RANCH PARK TENNIS COURTS	\$ 149,005	\$ 1,400,000	\$ 794,450	-43.3%
<b>TOTAL PARKS AND RECREATION CAPITAL OUTLAY</b>		<b>\$ 447,056</b>	<b>\$ 1,735,000</b>	<b>\$ 1,067,950</b>	<b>-38.4%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 2,618,485</b>	<b>\$ 4,398,142</b>	<b>\$ 3,903,730</b>	<b>-11.2%</b>
<b>TOTAL PARKS AND RECREATION EXPENDITURES</b>		<b>\$ 2,618,485</b>	<b>\$ 4,398,142</b>	<b>\$ 3,903,730</b>	<b>-11.2%</b>

# LIBRARY DEPARTMENT

## General Fund 11 – Department 408

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### 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 and culture.

#### Objectives:

1. To have programs geared towards children, teens and adults.
2. To have regular speaker programs year-round for a variety of ages.
3. To develop exhibits that display the cultural heritage of the area.
4. To have high interest interactive activities for all ages.
5. To have bi-weekly after school STEM programming that develops youth interest and understanding of the value of STEM-relevant life and career skills.

6. 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
7. To have a Reading Challenge Program to teach children ages 3 to 5 years old how to read.

**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, entertainment, 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 2019-20 operating budget for the Library Department.

**Table 13: LIBRARY DEPARTMENT  
General Fund 11 - Department 408**

<b>11 GENERAL FUND</b>					
<b>408 LIBRARY DEPARTMENT</b>					
<b>11-408 GENERAL FUND - LIBRARY DEPT PERSONNEL SERVICES</b>					
			<b>ADJUSTED</b>		
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>		
5351	Library Director	\$ 66,727	\$ 68,010	\$ 70,386	3.5%
5352	Assistant Library Director	\$ 37,157	\$ 37,871	\$ 39,029	3.1%
5353	Library Technician	\$ 30,467	\$ 31,053	\$ 32,024	3.1%
5354	Library Technician / Technical Services	\$ 26,407	\$ 26,915	\$ 30,873	14.7%
5355	Library Technician	\$ 26,407	\$ 26,915	\$ 30,873	14.7%
5356	Children's Librarian	\$ 26,407	\$ 26,915	\$ 43,469	61.5%
5357	Museum Specialist	\$ 41,641	\$ 41,641	\$ 43,933	5.5%
5358	Part-time Library Aide	\$ 4,328	\$ 4,080	\$ 6,331	55.2%
5359	Library Technician	\$ 25,026	\$ 26,204	\$ 30,873	17.8%
5360	Museum Technician	\$ 22,180	\$ 29,510	\$ 32,795	11.1%
5361	Museum Technician	\$ -	\$ 24,208	\$ 32,639	34.8%
5380	Part-time Youth Employment	\$ 2,655	\$ 3,151	\$ 6,223	97.5%
		\$ 309,402	\$ 346,473	\$ 399,448	15.3%
5440	FICA EXPENSE	\$ 22,755	\$ 26,911	\$ 30,558	13.6%
5441	PERA EXPENSE	\$ 62,583	\$ 68,288	\$ 78,541	15.0%
5442	MEDICAL INS. EXPENSE	\$ 78,620	\$ 162,553	\$ 99,650	-38.7%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 765	\$ 1,161	\$ 1,318	13.5%
5444	WORKERS' COMP. INS. EXPENSE	\$ 1,983	\$ 2,772	\$ 3,271	18.0%
		\$ 166,706	\$ 261,685	\$ 213,338	-18.5%
	<b>TOTAL LIBRARY DEPT PERSONNEL SERVICES</b>	<b>\$ 476,108</b>	<b>\$ 608,158</b>	<b>\$ 612,786</b>	<b>0.8%</b>
<b>11-408 GENERAL FUND - LIBRARY DEPT OPERATING SERVICES</b>					
			<b>ADJUSTED</b>		
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>		
5510	OFFICE SUPPLIES	\$ 14,756	\$ 34,000	\$ 30,000	-11.8%
5511	DATA PROCESSING	\$ 29,147	\$ 43,307	\$ 38,512	-11.1%
5513	GAS & OIL FOR VEHICLES	\$ 317	\$ 1,000	\$ 1,000	0.0%
5514	TRAINING & SEMINARS	\$ 12,007	\$ 15,390	\$ 17,400	13.1%
5515	PRINTING & COPYING	\$ 5,029	\$ 6,900	\$ 9,200	33.3%
5517	PROFESSIONAL SERVICES	\$ 11,439	\$ 53,530	\$ 48,115	-10.1%
5518	POSTAGE	\$ 2,741	\$ 3,400	\$ 3,400	0.0%
5519	UTILITIES	\$ 19,362	\$ 22,800	\$ 22,800	0.0%
5521	TELEPHONE EXPENSES	\$ 1,628	\$ 2,400	\$ 2,400	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 2,207	\$ 2,385	\$ 2,745	15.1%
5523	INSURANCE & BONDS	\$ 13,994	\$ 15,000	\$ 15,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 11,738	\$ 12,500	\$ 16,200	29.6%
5525	BUILDING & GROUNDS MAINT.	\$ 49,120	\$ 15,400	\$ 19,720	28.1%
5527	FLEET MAINTENANCE	\$ 34	\$ 600	\$ 3,600	500.0%
5528	JANITORIAL SUPPLIES	\$ 11,864	\$ 16,769	\$ 16,769	0.0%
5531	TRAVEL EXPENSES	\$ 7,711	\$ 13,360	\$ 14,820	10.9%
5547	LEASE COPIER	\$ 12,645	\$ 13,100	\$ 13,100	0.0%
5570	MATERIAL ALLOWANCE	\$ 43,372	\$ 53,531	\$ 43,000	-19.7%
5584	PROMOTIONAL	\$ 2,903	\$ 6,800	\$ 6,800	0.0%
5596	GO BOND EXPENDITURES	\$ 22,150	\$ 30,381	\$ 29,425	-3.1%
	<b>TOTAL LIBRARY DEPT OPERATING SERVICES</b>	<b>\$ 274,164</b>	<b>\$ 362,553</b>	<b>\$ 354,006</b>	<b>-2.4%</b>
<b>11-408 GENERAL FUND - LIBRARY DEPT CAPITAL OUTLAY</b>					
			<b>ADJUSTED</b>		
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>		
5615	CAPITAL OUTLAY/LIBRARY PROPERTY ACQUISITION	\$ -	\$ 85,000	\$ 85,000	0.0%
5623	CAPITAL OUTLAY/HVAC UNITS (2)	\$ -	\$ 25,000	\$ -	-100.0%
	<b>TOTAL LIBRARY DEPT CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ 85,000</b>	<b>-22.7%</b>
	TOTAL EXPENSES	\$ 750,272	\$ 1,080,711	\$ 1,051,792	-2.7%
	<b>TOTAL LIBRARY DEPT EXPENDITURES</b>	<b>\$ 750,272</b>	<b>\$ 1,080,711</b>	<b>\$ 1,051,792</b>	<b>-2.7%</b>

# COMMUNITY DEVELOPMENT DEPARTMENT

## General Fund 11 – Department 411

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### MISSION

To update and maintain the Village Comprehensive 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 Comprehensive 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 Comprehensive Plan and other policy documents, monitoring implementation of planning recommendations, reviewing zoning and subdivision applications for compliance, coordinating the Village's tourism efforts, and maintaining the Village's Geographic Information System (GIS) database. 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 nuisances, and animal control, 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 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 implement the goals and recommendations of the tourism initiative in order to increase visits to the Village and the region.
- To review and update the Village's development fee ordinance.

Table 14 presents the Fiscal Year 2019-20 operating budget for the Community Development Department.

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

11 GENERAL FUND					
411 COMMUNITY DEVELOPMENT DEPARTMENT					
11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT PERSONNEL SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	PROPOSED	% CHANGE
SUB ACCOUNT NAME		2017/2018	2018/2019	2019/2020	
5364	Community Development Director	\$ 78,471	\$ 79,979	\$ 70,455	-11.9%
5365	Economic Development Manager	\$ 62,736	\$ 63,942	\$ 65,881	3.0%
5366	Code Enforcement Supervisor	\$ 56,674	\$ 57,763	\$ 58,918	2.0%
5367	Code Enforcement Officer	\$ 34,376	\$ 35,037	\$ 36,138	3.1%
5368	Community Planner	\$ 52,283	\$ 53,288	\$ 56,285	5.6%
5369	Permit Technician	\$ 31,225	\$ 31,825	\$ 33,170	4.2%
5371	Planning & Zoning Board	\$ 779	\$ 3,513	\$ 3,600	2.5%
5372	Code Enforcement Specialist	\$ 23,854	\$ 39,488	\$ 41,210	4.4%
5373	Code Enforcement Officer	\$ 26,811	\$ 32,787	\$ 34,195	4.3%
5374	Code Enforcement Officer	\$ 39,488	\$ 40,247	\$ 41,807	3.9%
5375	Part-time Planning Intern	\$ 10,631	\$ 24,960	\$ 11,000	-55.9%
5376	Planning Technician	\$ -	\$ 37,662	\$ 37,093	-1.5%
5380	Youth Employment	\$ 29,547	\$ 17,000	\$ 17,000	0.0%
		\$ 446,875	\$ 517,491	\$ 506,752	-2.1%
5440	FICA EXPENSE	\$ 33,114	\$ 39,588	\$ 38,767	-2.1%
5441	PERA EXPENSE	\$ 78,896	\$ 92,313	\$ 94,135	2.0%
5442	MEDICAL INS. EXPENSE	\$ 85,879	\$ 162,553	\$ 122,632	-24.6%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 845	\$ 1,708	\$ 1,672	-2.1%
5444	WORKERS' COMP. INS. EXPENSE	\$ 5,891	\$ 11,670	\$ 12,393	6.2%
		\$ 204,625	\$ 307,832	\$ 269,599	-12.4%
	<b>TOTAL COMMUNITY DEV. DEPT PERSONNEL SERVICES</b>	<b>\$ 651,500</b>	<b>\$ 825,323</b>	<b>\$ 776,351</b>	<b>-5.9%</b>

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

11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT OPERATING SERVICES					
		ACTUAL	ADJUSTED		
		2017/2018	BUDGET	PROPOSED	% CHANGE
	SUB ACCOUNT NAME	2017/2018	2018/2019	2019/2020	
5502	TREK FOR TRASH	\$ 4,099	\$ 3,000	\$ 3,000	0.0%
5510	OFFICE SUPPLIES	\$ 12,543	\$ 11,700	\$ 11,350	-3.0%
5511	DATA PROCESSING	\$ 42,863	\$ 56,074	\$ 39,000	-30.4%
5512	BOOKS & MANUALS	\$ 784	\$ 500	\$ 500	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 11,400	\$ 9,000	\$ 9,000	0.0%
5514	TRAINING & SEMINARS	\$ 14,334	\$ 12,000	\$ 12,000	0.0%
5515	PRINTING & COPYING	\$ 398	\$ 1,000	\$ 1,000	0.0%
5516	REPORTING & RECORDING	\$ 115	\$ 300	\$ 300	0.0%
5517	PROFESSIONAL SERVICES	\$ 150,285	\$ 125,000	\$ 148,487	18.8%
5518	POSTAGE	\$ 3,461	\$ 5,000	\$ 5,000	0.0%
5519	UTILITIES	\$ 4,164	\$ 6,000	\$ 6,000	0.0%
5520	ATTORNEY FEES	\$ 7,989	\$ 9,000	\$ 9,000	0.0%
5521	TELEPHONE EXPENSES	\$ 5,923	\$ 7,800	\$ 7,800	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 1,568	\$ 2,500	\$ 2,500	0.0%
5523	INSURANCE & BONDS	\$ 10,687	\$ 12,000	\$ 12,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 890	\$ 3,000	\$ 3,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 1,230	\$ 1,000	\$ 500	-50.0%
5527	FLEET MAINTENANCE	\$ 2,253	\$ 7,000	\$ 3,000	-57.1%
5528	JANITORIAL SUPPLIES	\$ 3,200	\$ 4,000	\$ 4,000	0.0%
5530	UNIFORM ALLOWANCE	\$ 3,204	\$ 4,700	\$ 3,000	-36.2%
5531	TRAVEL EXPENSES	\$ 16,679	\$ 12,000	\$ 12,000	0.0%
5534	TOOLS AND EQUIPMENT	\$ 1,129	\$ 800	\$ 800	0.0%
5536	SAFETY EQUIPMENT	\$ 1,318	\$ 800	\$ 800	0.0%
5547	LEASE PURCHASES (COPIER)	\$ 2,585	\$ 3,000	\$ 3,000	0.0%
5555	KENNEL FEES	\$ 25,961	\$ 35,000	\$ 35,000	0.0%
5558	NUISANCE REMOVAL	\$ 3,429	\$ 6,000	\$ 10,000	66.7%
5559	ANIMAL CONTROL OPER. EXPENSE	\$ 1,365	\$ 1,300	\$ 1,300	0.0%
5577	ECONOMIC DEVELOPMENT	\$ 522,501	\$ 20,000	\$ 20,000	0.0%
<b>TOTAL COMMUNITY DEV. DEPT OPERATING SERVICES</b>		<b>\$ 856,357</b>	<b>\$ 359,474</b>	<b>\$ 363,337</b>	<b>1.1%</b>
11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT CAPITAL OUTLAY					
		ACTUAL	ADJUSTED		
		2017/2018	BUDGET	PROPOSED	% CHANGE
	SUB ACCOUNT NAME	2017/2018	2018/2019	2019/2020	
5603	CAPITAL OUTLAY/TRUCKS (2)	\$ -	\$ 70,000	\$ -	-100.0%
<b>TOTAL COMMUNITY DEV. DEPT CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>-100.0%</b>
TOTAL EXPENSES		\$ 1,507,857	\$ 1,254,797	\$ 1,139,688	-9.2%
<b>TOTAL COMMUNITY DEV. DEPT EXPENDITURES</b>		<b>\$ 1,507,857</b>	<b>\$ 1,254,797</b>	<b>\$ 1,139,688</b>	<b>-9.2%</b>

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

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

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### **MISSION**

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

### **DESCRIPTION**

Services include oil changes, transmission service, tire replacement/repair, tire rotation and balance, tune-ups, state inspections, major/minor engine repairs, and emergency towing. 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 2019-20 operating budget for the Fleet Maintenance Division.

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

<b>11 GENERAL FUND</b>					
<b>412 PUBLIC WORKS DEPARTMENT - FLEET MAINTENANCE DIVISION</b>					
<b>11-412 GENERAL FUND - FLEET MAINTENANCE DIV. PERSONNEL SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5381	Fleet Maintenance Supervisor	\$ 52,673	\$ 53,364	\$ 55,009	3.1%
5382	Mechanic	\$ 33,768	\$ 34,351	\$ 35,201	2.5%
5383	Mechanic	\$ 33,816	\$ 34,351	\$ 35,201	2.5%
5384	Mechanic	\$ 44,577	\$ 45,325	\$ 46,232	2.0%
5385	Heavy Duty Mechanic	\$ -	\$ 47,318	\$ 51,554	9.0%
5499	OVERTIME	\$ 1,231	\$ 5,500	\$ 5,500	0.0%
		\$ 166,065	\$ 220,209	\$ 228,697	3.9%
5440	FICA EXPENSE	\$ 12,275	\$ 16,846	\$ 17,495	3.9%
5441	PERA EXPENSE	\$ 31,805	\$ 41,680	\$ 43,886	5.3%
5442	MEDICAL INS. EXPENSE	\$ 44,376	\$ 81,277	\$ 59,179	-27.2%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 335	\$ 727	\$ 755	3.9%
5444	WORKERS' COMP. INS. EXPENSE	\$ 8,417	\$ 15,365	\$ 16,670	8.5%
		\$ 97,208	\$ 155,895	\$ 137,985	-11.5%
	<b>TOTAL FLEET MAINTENANCE DIV. PERSONNEL SERVICES</b>	\$ <b>263,273</b>	\$ <b>376,104</b>	\$ <b>366,682</b>	<b>-2.5%</b>
<b>11-412 GENERAL FUND - FLEET MAINTENANCE DIV. OPERATING SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5505	RIO METRO MAINTENANCE & REPAIR EXPENSES	\$ 164,404	\$ 89,000	\$ 120,000	34.8%
5510	OFFICE SUPPLIES	\$ 3,665	\$ 3,000	\$ 3,000	0.0%
5511	DATA PROCESSING	\$ 15,398	\$ 22,269	\$ 23,801	6.9%
5512	BOOKS & MANUALS	\$ -	\$ 375	\$ 375	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 11,134	\$ 7,000	\$ 7,000	0.0%
5514	TRAINING & SEMINARS	\$ 5,161	\$ 7,000	\$ 7,000	0.0%
5519	UTILITIES	\$ 10,538	\$ 12,500	\$ 12,500	0.0%
5521	TELEPHONE EXPENSES	\$ 3,778	\$ 3,200	\$ 3,200	0.0%
5523	INSURANCE & BONDS	\$ 4,691	\$ 5,100	\$ 5,100	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 17,309	\$ 20,000	\$ 15,000	-25.0%
5527	FLEET MAINTENANCE	\$ 17,902	\$ 13,500	\$ 12,000	-11.1%
5528	JANITORIAL SUPPLIES	\$ 982	\$ 2,500	\$ 2,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 2,301	\$ 2,500	\$ 2,500	0.0%
5531	TRAVEL EXPENSES	\$ -	\$ 2,500	\$ 2,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 11,141	\$ 12,000	\$ 12,000	0.0%
5536	SAFETY EQUIPMENT	\$ 2,553	\$ 2,800	\$ 2,400	-14.3%
5537	CHEMICALS (CAR WASH DETERGENT)	\$ 1,930	\$ 2,500	\$ 1,900	-24.0%
	<b>TOTAL FLEET MAINTENANCE DIV. OPERATING SERVICES</b>	\$ <b>272,887</b>	\$ <b>207,744</b>	\$ <b>232,776</b>	<b>12.0%</b>
<b>11-412 GENERAL FUND - FLEET MAINTENANCE DIV. CAPITAL OUTLAY</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5611	CAPITAL OUTLAY/TRUCKS (2)	\$ -	\$ 78,639	\$ -	-100.0%
5681	CAPITAL OUTLAY/BUILDING ADDITION	\$ -	\$ 876,361	\$ 613,306	-30.0%
	<b>TOTAL FLEET MAINTENANCE DIV. CAPITAL OUTLAY</b>	\$ <b>-</b>	\$ <b>955,000</b>	\$ <b>613,306</b>	<b>0.0%</b>
	<b>TOTAL EXPENSES</b>	\$ <b>536,160</b>	\$ <b>1,538,848</b>	\$ <b>1,212,764</b>	<b>-21.2%</b>
	<b>TOTAL FLEET MAINTENANCE DIV. EXPENDITURES</b>	\$ <b>536,160</b>	\$ <b>1,538,848</b>	\$ <b>1,212,764</b>	<b>-21.2%</b>

Table 16 presents the total General Fund expenditures for Fiscal Year 2019-20.

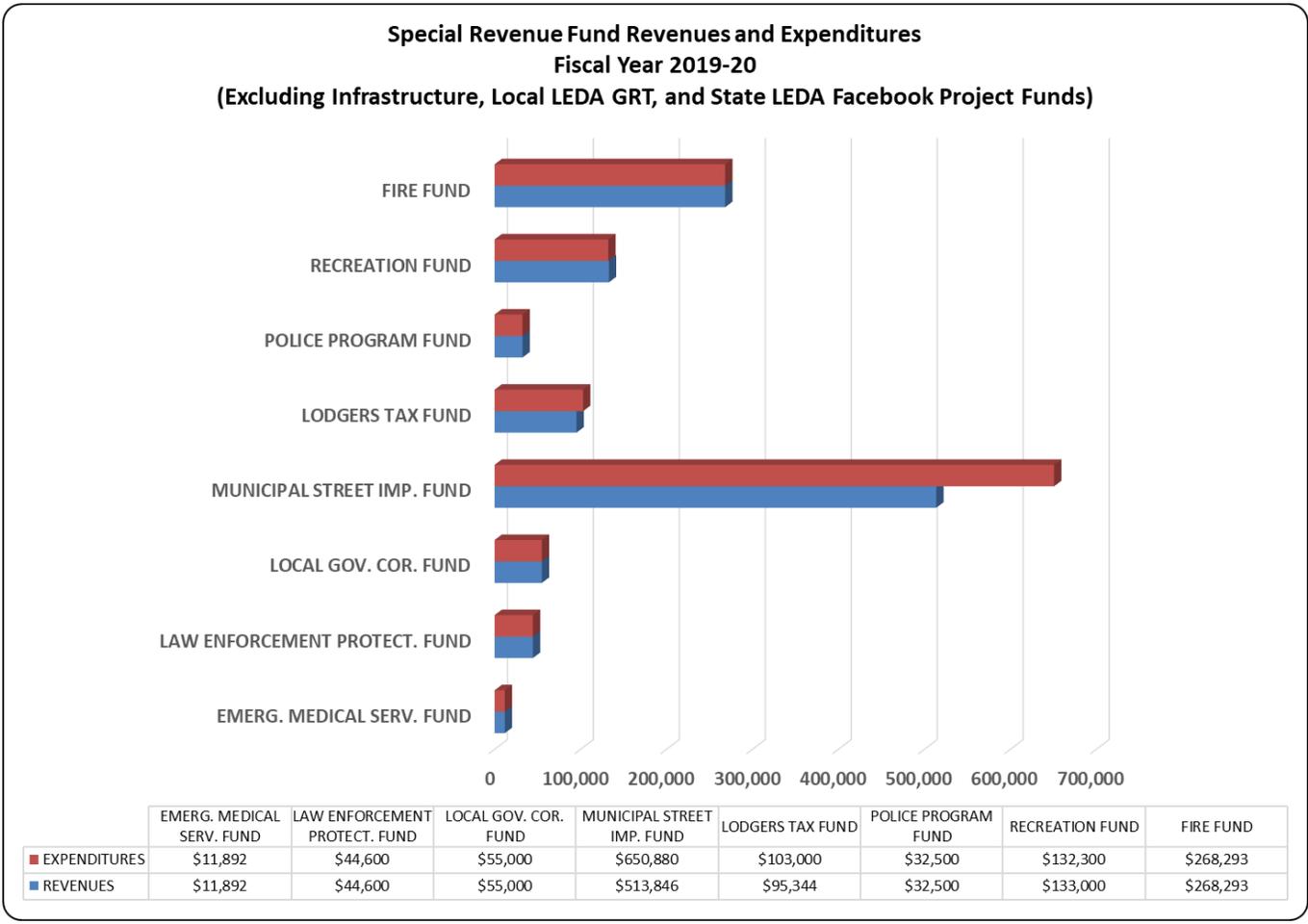
**Table 16: TOTAL GENERAL FUND EXPENDITURES**

		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 18,219,699</b>	<b>\$ 20,946,341</b>	<b>\$ 20,303,643</b>	<b>-3.1%</b>

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# 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 2019-20 operating budget for the Local LEDA GRT Fund.

**Table 17: LOCAL LEDA GRT FUND 15**

15 LOCAL LEDA GRT FUND					
ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
399-4099	TRANSFER REVENUE FROM GENERAL FUND	\$ 517,103	\$ 2,600,000	\$ 2,030,365	-21.9%
<b>TOTAL LOCAL LEDA GRT FUND REVENUES</b>		<b>\$ 517,103</b>	<b>\$ 2,600,000</b>	<b>\$ 2,030,365</b>	<b>-21.9%</b>
15 LOCAL LEDA GRT EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
401-5584	LOCAL LEDA GRT PROJECT EXPENSE	\$ 9,257	\$ -	\$ -	0.0%
5601	CAPITAL OUTLAY/TANK 3 SITE IMPROVEMENTS	\$ -	\$ 889,000	\$ 1,400,000	57.5%
5610	CAPITAL OUTLAY/NM 6 RAIL PARK WATERLINE	\$ -	\$ 1,707,000	\$ 1,697,000	-0.6%
5615	CAPITAL OUTLAY/RAIL PARK STORAGE TANK 8	\$ -	\$ 587,268	\$ 200,000	-65.9%
5620	CAPITAL OUTLAY/WESTSIDE INTERCEPTOR SEWER STUDY	\$ -	\$ 100,000	\$ 60,000	-40.0%
5625	CAPITAL OUTLAY/LOS MORROS & MORRIS SEWER CAPACITY EXPA	\$ -	\$ 1,500,000	\$ 350,000	-76.7%
<b>422</b>	<b>TOTAL LOCAL LEDA GRT FUND EXPENDITURES</b>	<b>\$ 9,257</b>	<b>\$ 4,783,268</b>	<b>\$ 3,707,000</b>	<b>-22.5%</b>

# 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 2019-20 operating budget for the Lodgers Tax Fund.

**Table 18: LODGERS TAX FUND 16**

16 LODGERS TAX FUND					
		ACTUAL	ADJUSTED		
ACCOUNT NAME		BUDGET	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
310-4131	LODGERS TAX REVENUE	\$ 78,455	\$ 70,000	\$ 95,344	36.2%
<b>TOTAL LODGERS TAX FUND REVENUES</b>		<b>\$ 78,455</b>	<b>\$ 70,000</b>	<b>\$ 95,344</b>	<b>36.2%</b>
16 LODGERS TAX EXP. BUDGET					
		ACTUAL	ADJUSTED		
SUB ACCOUNT NAME		BUDGET	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
5584	PROMOTIONAL EXPENSES	\$ 46,101	\$ 45,000	\$ 45,000	0.0%
5585	SUPPORT SERVICES	\$ 6,526	\$ 8,000	\$ 8,000	0.0%
5689	CAPITAL OUTLAY/VILLAGE HALL DIGITAL SIGN	\$ -	\$ 50,000	\$ 50,000	0.0%
<b>401</b>	<b>TOTAL LODGERS TAX FUND EXPENDITURES</b>	<b>\$ 52,627</b>	<b>\$ 103,000</b>	<b>\$ 103,000</b>	<b>0.0%</b>

# 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 2019-20 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	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
306-4060	MUNICIPAL STREET FUND INTEREST	\$ 114	\$ 206	\$ 206	0.0%
340-4013	GAS TAX 1 CENT	\$ 227,156	\$ 200,000	\$ 213,640	6.8%
340-4113	GASOLINE	\$ 319,634	\$ 300,000	\$ 300,000	0.0%
	<b>TOTAL MUNICIPAL STREET IMPROVEMENT FUND REVENUES</b>	<b>\$ 546,904</b>	<b>\$ 500,206</b>	<b>\$ 513,846</b>	<b>2.7%</b>
17 MUNICIPAL STREET IMPROVEMENT FUND EXP. BUDGET					
			ADJUSTED		
	SUB ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
5547	LEASE PURCHASE SWEEPERS AND TRUCKS	\$ 55,432	\$ -	\$ -	0.0%
5556	HWY RIGHT-OF-WAY/SIDEWALK REPAIRS	\$ 202,829	\$ 199,625	\$ 320,000	60.3%
5615	CAPITAL OUTLAY/DUMP TRUCK	\$ 239,995	\$ -	\$ -	0.0%
5620	CAPITAL OUTLAY/ELGIN SWEEPER	\$ -	\$ 214,000	\$ -	-100.0%
5635	DEBT SERVICE - LUNA HILLS	\$ 196,787	\$ 183,064	\$ 183,064	0.0%
5685	CAPITAL OUTLAY/925 CAT WHEEL LOADER	\$ -	\$ -	\$ 147,816	100.0%
<b>406</b>	<b>TOTAL MUNICIPAL STREET IMPROVEMENT FUND EXPENDITURES</b>	<b>\$ 695,043</b>	<b>\$ 596,689</b>	<b>\$ 650,880</b>	<b>9.1%</b>

# 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 2019-20 operating budget for the State LEDA Facebook Project Fund.

### Table 20: STATE LEDA FACEBOOK PROJECT FUND 18

18 STATE LEDA FACEBOOK PROJECT FUND					
		ADJUSTED			
	ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
303-4000	STATE LEDA FACEBOOK PROJECT FUNDS	\$ 6,666,667	\$ -	\$ -	0.0%
	<b>TOTAL STATE LEDA FACEBOOK PROJECT REVENUES</b>	<b>\$ 6,666,667</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
18 STATE LEDA FACEBOOK PROJECT FUND EXP. BUDGET					
		ADJUSTED			
	SUB ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
401-5649	STATE LEDA FACEBOOK PROJECT CAPITAL EXPENSE	\$ 19,710	\$ -	\$ -	0.0%
5517	NMED ADMINISTRATION FEE - STATE LEDA FUNDS	\$ -	\$ 98,800	\$ 20,000	-79.8%
5619	CAP OUTLAY/WELL 7 PROPERTY ACQ & DRILLING/ARSENIC TREAT	\$ -	\$ 5,133,000	\$ 1,130,000	-78.0%
5629	CAPITAL OUTLAY/AEROBIC DIGESTERS IMPROVEMENTS	\$ -	\$ 1,700,000	\$ -	-100.0%
5630	CAP OUTLAY/HUNING RANCH LP EAST SEWER LINE INTERCEPTOR	\$ -	\$ 1,900,000	\$ 100,000	-94.7%
5637	CAPITAL OUTLAY/I-25 OFF-RAMP SECOND LANE	\$ -	\$ 819,000	\$ 1,167,000	42.5%
5642	CAPITAL OUTLAY/DESERT WILLOW INTERSECTION	\$ -	\$ 348,000	\$ -	-100.0%
<b>422</b>	<b>TOTAL STATE LEDA FACEBOOK PROJECT FUND EXPENDITURES</b>	<b>\$ 19,710</b>	<b>\$ 9,998,800</b>	<b>\$ 2,417,000</b>	<b>-75.8%</b>

# 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 2019-20 operating budget for the Fire Fund.

**Table 21: FIRE FUND 21**

21 FIRE FUND					
ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
305-4006	STATE ALLOTMENT	\$ 175,210	\$ 268,293	\$ 268,293	0.0%
305-4009	FIRE TOWER GRANT	\$ -	\$ 100,000	\$ -	-100.0%
<b>305</b>	<b>TOTAL FIRE FUND REVENUES</b>	<b>\$ 175,210</b>	<b>\$ 368,293</b>	<b>\$ 268,293</b>	<b>-27.2%</b>
21 FIRE FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
5523	INSURANCE & BONDS	\$ 45,846	\$ 42,751	\$ 42,751	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 9,010	\$ 10,000	\$ 10,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 66,187	\$ 212,101	\$ 174,745	-17.6%
5665	CAPITAL OUTLAY/FIRE TOWER	\$ -	\$ 100,000	\$ -	-100.0%
5675	FIRE TRUCK PRINCIPAL-INTEREST DUE	\$ 40,797	\$ 40,447	\$ 40,797	0.9%
<b>405</b>	<b>TOTAL FIRE FUND EXPENDITURES</b>	<b>\$ 161,840</b>	<b>\$ 405,299</b>	<b>\$ 268,293</b>	<b>-33.8%</b>

# 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 Halloween. 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 2019-20 operating budget for the Recreation Fund.

**Table 22: RECREATION FUND 22**

22 RECREATION FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
307-4130	DANCE/LEAGUE FEE REVENUES	\$ 53,087	\$ 50,000	\$ 50,000	0.0%
307-4132	SPECIAL ACTIVITIES REVENUES	\$ 80,632	\$ 62,800	\$ 70,000	11.5%
307-4134	SENIOR OLYMPICS PROGRAM REVENUES	\$ 3,954	\$ 5,000	\$ 5,000	0.0%
353-4010	GROSS RECEIPT TAXES	\$ 4,548	\$ 8,000	\$ 8,000	0.0%
<b>307</b>	<b>TOTAL RECREATION FUND REVENUES</b>	<b>\$ 142,221</b>	<b>\$ 125,800</b>	<b>\$ 133,000</b>	<b>5.7%</b>
22 RECREATION FUND EXP. BUDGET					
			ADJUSTED		
	SUB ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
5500	GROSS RECEIPT TAXES	\$ 6,523	\$ 8,000	\$ 8,000	0.0%
5505	RECREATION FUND OPERATING EXPENSE	\$ -	\$ 15,000	\$ 10,000	-33.3%
5510	OFFICE SUPPLIES	\$ 4,998	\$ 5,500	\$ 5,500	0.0%
5548	SPECIAL EVENTS	\$ 52,338	\$ 46,000	\$ 46,000	0.0%
5553	RECREATION PROGRAMS/CONTRACTS	\$ 42,364	\$ 42,800	\$ 42,800	0.0%
5559	SENIOR OLYMPICS PROGRAM EXPENSES	\$ 2,072	\$ 5,000	\$ 5,000	0.0%
5671	CAPITAL OUTLAY/FITNESS CENTER & EXERCISE EQUIPMENT	\$ 3,480	\$ 15,000	\$ 15,000	0.0%
<b>410</b>	<b>TOTAL RECREATION FUND EXPENDITURES</b>	<b>\$ 111,775</b>	<b>\$ 137,300</b>	<b>\$ 132,300</b>	<b>-3.6%</b>

# 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, as well as the PAL (Police Athletic League) program.

Table 23 presents the Fiscal Year 2019-20 operating budget for the Police Program Fund.

### Table 23: POLICE PROGRAM FUND 23

23 POLICE PROGRAM FUND					
ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
4044	COPS & KIDS PROGRAM REVENUE	\$ 11,507	\$ 7,500	\$ 10,000	33.3%
4063	PAL PROGRAM REVENUE	\$ -	\$ 25,200	\$ 22,500	-10.7%
<b>385</b>	<b>TOTAL POLICE PROGRAM FUND REVENUES</b>	<b>\$ 11,507</b>	<b>\$ 32,700</b>	<b>\$ 32,500</b>	<b>-0.6%</b>
23 POLICE PROGRAM FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
5710	COPS & KIDS PROGRAM EXPENSES	\$ 7,575	\$ 7,500	\$ 10,000	33.3%
5720	PAL PROGRAM EXPENSES	\$ -	\$ 25,200	\$ 22,500	-10.7%
<b>404</b>	<b>TOTAL POLICE PROGRAM FUND EXPENDITURES</b>	<b>\$ 7,575</b>	<b>\$ 32,700</b>	<b>\$ 32,500</b>	<b>-0.6%</b>

# INFRASTRUCTURE FUND

## Special Revenue Fund 25

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### MISSION

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

### DESCRIPTION

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

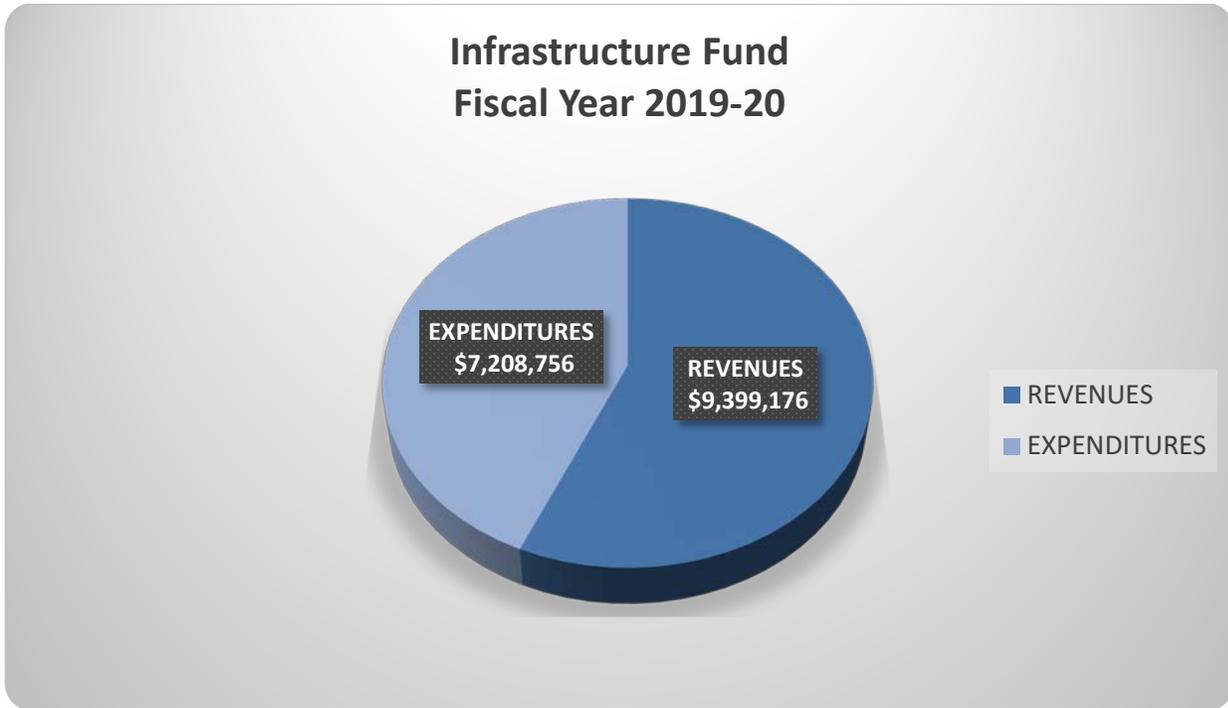
### GOALS AND OBJECTIVES

- To continue to increase funding to repair and repave streets, parking lots and utility infrastructure.
- 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 2019-20 expenditures and revenues for the Infrastructure Fund.

Table 24 presents the Fiscal Year 2019-20 operating budget for the Infrastructure Fund.

**Chart 6: Infrastructure Fund 25**



**Table 24: INFRASTRUCTURE FUND 25**

25 INFRASTRUCTURE FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
305-4140	HIGHWAY CO-OP	\$ -	\$ 170,000	\$ 223,000	31.2%
306-4060	INTEREST REVENUES	\$ -	\$ 1,000	\$ 1,000	0.0%
319-4005	HSIP NMDOT NM 6/NM 47 INTERSECTION PROJECT	\$ 785,325	\$ -	\$ -	0.0%
320-4143	1/4% SPEC GROSS RECEIPTS TAX	\$ 1,710,711	\$ 1,776,000	\$ 1,650,000	-7.1%
320-4144	1/8%MUNICIPAL SPEC GRT TAX & NEW 1/8% GRT	\$ 1,700,420	\$ 1,558,429	\$ 1,750,000	12.3%
321-4004	NMDOT-TIP CAMELOT ROAD EXTENSION CONSTRUCTION	\$ -	\$ 1,399,880	\$ 599,880	-57.1%
321-4006	NMDOT NM 314 BIKE/PEDES IMPROVE ELLEN DR/GRIEGO RD DESIG	\$ -	\$ -	\$ 170,880	100.0%
321-4007	NMDOT-TIP NM 314 BIKE/PEDESTRIAN IMPROVEMENTS JAMES ST	\$ 29,154	\$ 1,450,000	\$ 1,700,000	17.2%
322-4001	NMDOT NM 6 TRAIL/SUN RANCH VILLAGE RD & JUBILEE DESIGN	\$ -	\$ -	\$ 187,968	100.0%
323-4005	STP-E NM 314 PEDESTRIAN IMPROVEMENTS MORRIS RD	\$ 92	\$ 2,000,000	\$ 980,000	-51.0%
323-4006	NMDOT I-25 BEAUTIFICATION PHASE II	\$ 78,071	\$ 635,360	\$ 494,367	-22.2%
323-4008	NMDOT LOS LENTES SE/TRANSPORTATION CENTER BIKE PATH	\$ 95,489	\$ 1,000,000	\$ 598,081	-40.2%
323-4009	NMDOT E-W CORRIDOR ROW ACQUISITION	\$ -	\$ 3,351,592	\$ -	-100.0%
323-4010	NMDOT-TIP I-25 BEAUTIFICATION PHASE III DESIGN	\$ -	\$ -	\$ 325,000	100.0%
323-4011	NMDOT-TIP SOUTH LOS LENTES ASPEN/LOPEZ DESIGN	\$ -	\$ -	\$ 142,000	100.0%
324-4005	GRANT MAP REVENUE	\$ -	\$ 402,500	\$ 127,000	-68.4%
344-4009	LEGISLATIVE APPROPRIATION	\$ 85,474	\$ 600,000	\$ 450,000	-25.0%
347-4146	STP-E INTERCHANGE BEAUTIFICATION PROJECT	\$ 40,088	\$ -	\$ -	0.0%
	<b>TOTAL INFRASTRUCTURE FUND REVENUES</b>	<b>\$ 4,524,824</b>	<b>\$ 14,344,761</b>	<b>\$ 9,399,176</b>	<b>-34.5%</b>
25 INFRASTRUCTURE FUND EXP. BUDGET					
			ADJUSTED		
	SUB ACCOUNT NAME	ACTUAL	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
5556	OPERATING EXPENSE/HIGHWAY RIGHT OF WAY	\$ 448,279	\$ 310,000	\$ 400,000	29.0%
5601	MAIN ST LANDSCAPING IMPROVEMENTS/CANAL-LOS CERRITOS	\$ -	\$ -	\$ 150,000	100.0%
5612	PARKING LOT/DRAINAGE IMPROVEMENTS	\$ 67,898	\$ 250,000	\$ 250,000	0.0%
5622	HSIP NM 6/NM 47 INTERSECTION PROJECT	\$ 426,854	\$ -	\$ -	0.0%
5624	NMDOT-TIP CAMELOT ROAD EXTENSION CONSTRUCTION	\$ -	\$ 1,638,436	\$ -	-100.0%
5627	LEGISLATIVE APPROPRIATION/CAMELOT ROAD PHASE II	\$ -	\$ 450,000	\$ -	-100.0%
5628	NMDOT I-25 BEAUTIFICATION PHASE II	\$ 82,348	\$ 744,588	\$ 740,068	-0.6%
5634	NM 6/NM 314 DECEL LANE	\$ 37,695	\$ 353,750	\$ -	-100.0%
5641	RIGHT OF WAY IMPROVEMENTS	\$ 329,741	\$ 100,000	\$ 300,000	200.0%
5648	NMDOT-TIP NM 314 BIKE/PEDESTRIAN IMPROVEMENTS JAMES ST.	\$ 26,215	\$ 1,700,000	\$ 1,850,000	8.8%
5652	CAPITAL OUTLAY/LOCAL STREET IMPROVEMENTS	\$ -	\$ -	\$ 1,000,000	100.0%
5653	DON PASQUAL REHAB PROJECT	\$ 992,298	\$ -	\$ -	0.0%
5654	HIGHWAY CO-OP/CAMINO DEL REY	\$ 854	\$ 226,666	\$ 297,333	31.2%
5656	NMDOT-TIP NM 314 BIKE/PEDESTRIAN IMPROVEMENTS MORRIS RD	\$ 52,423	\$ 1,850,000	\$ -	-100.0%
5661	NMDOT NM 6 TRAIL/SUN RANCH VILLAGE RD & JUBILEE DESIGN	\$ -	\$ -	\$ 220,000	100.0%
5663	NMDOT N NM 314 BIKE/PEDES IMPROVE ELLEN DR/GRIEGO RD DES	\$ -	\$ -	\$ 200,000	100.0%
5665	GRANT MAP REVENUE/EMILIO LOPEZ INTERSECTION	\$ 297,983	\$ 445,000	\$ 435,521	-2.1%
5668	LEGISLATIVE APPROPRIATION/IACR STUDY	\$ -	\$ 200,000	\$ -	-100.0%
5669	NMDOT LOS LENTES SE/TRANSPORTATION CENTER BIKE PATH	\$ 110,827	\$ 1,098,000	\$ 700,001	-36.2%
5675	NMDOT E-W CORRIDOR ROW ACQUISITION	\$ 11,978	\$ 3,822,744	\$ -	-100.0%
5678	HIGHWAY CO-OP/CASTILLO AND ENTRADA	\$ -	\$ -	\$ 107,333	100.0%
5679	NMDOT-TIP SOUTH LOS LENTES ASPEN/LOPEZ DESIGN	\$ -	\$ -	\$ 175,000	100.0%
5684	NMDOT-TIP I-25 BEAUTIFICATION PHASE III DESIGN	\$ -	\$ -	\$ 383,500	100.0%
5689	LEGISLATIVE APPROPRIATION/CAMELOT ROAD EXTENSION	\$ 135,250	\$ 200,000	\$ -	-100.0%
<b>406</b>	<b>TOTAL STREETS DEPARTMENT</b>	<b>\$ 3,020,643</b>	<b>\$ 13,389,184</b>	<b>\$ 7,208,756</b>	<b>-46.2%</b>
5612	PARKING LOT/DRAINAGE IMPROVEMENTS	\$ -	\$ -	\$ -	0.0%
<b>401</b>	<b>TOTAL ADMINISTRATION DEPARTMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>TOTAL INFRASTRUCTURE FUND EXPENDITURES</b>	<b>\$ 3,020,643</b>	<b>\$ 13,389,184</b>	<b>\$ 7,208,756</b>	<b>-46.2%</b>

# 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 2019-20 operating budget for the Local Government Correction Fund.

**Table 25: LOCAL GOVERNMENT CORRECTION FUND 26**

26 LOCAL GOV. CORRECTION FUND					
		ACTUAL	ADJUSTED		
ACCOUNT NAME		BUDGET	PROPOSED	% CHANGE	
		2017/2018	2018/2019	2019/2020	
360-4150	CORRECTION FEES	\$ 43,707	\$ 55,000	\$ 55,000	0.0%
<b>TOTAL LOCAL GOV. CORRECTION FUND REVENUES</b>		<b>\$ 43,707</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>0.0%</b>
26 LOCAL GOV. CORRECTION FUND EXP. BUDGET					
		ACTUAL	ADJUSTED		
SUB ACCOUNT NAME		BUDGET	PROPOSED	% CHANGE	
		2017/2018	2018/2019	2019/2020	
5575	PRISONER MEDICAL/DETENTION CHG	\$ 44,242	\$ 55,000	\$ 55,000	0.0%
<b>402</b>	<b>TOTAL LOCAL GOV. CORRECTION FUND EXPENDITURES</b>	<b>\$ 44,242</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>0.0%</b>

# LAW ENFORCEMENT PROTECTION FUND

## Special Revenue Fund 27

### MISSION

The New Mexico Law 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 2019-20 operating budget for the Law Enforcement Protection Fund.

**Table 26: LAW ENFORCEMENT PROTECTION FUND 27**

27 LAW ENFORCEMENT PROTECTION FUND					
ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
305-4006	STATE ALLOTMENT	\$ 41,600	\$ 41,600	\$ 44,600	7.2%
<b>305</b>	<b>TOTAL LAW ENFORCEMENT PROTECTION FUND REVENUES</b>	<b>\$ 41,600</b>	<b>\$ 41,600</b>	<b>\$ 44,600</b>	<b>7.2%</b>
27 LAW ENFORCEMENT PROTECTION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
5534	TOOLS & EQUIPMENT	\$ -	\$ 41,600	\$ 44,600	7.2%
5659	CAPITAL OUTLAY/POLICE EQUIPMENT	\$ 41,600	\$ 41,600	\$ -	-100.0%
<b>404</b>	<b>TOTAL LAW ENFORCEMENT PROTECTION FUND EXPENDITURES</b>	<b>\$ 41,600</b>	<b>\$ 83,200</b>	<b>\$ 44,600</b>	<b>-46.4%</b>

# EMERGENCY MEDICAL SERVICE FUND

## Special Revenue Fund 39

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### 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 27 presents the Fiscal Year 2019-20 operating budget for the Emergency Medical Service Fund.

**Table 27: EMERGENCY MEDICAL SERVICE FUND 39**

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39 EMERGENCY MEDICAL SERVICE FUND					
		ACTUAL		ADJUSTED	
ACCOUNT NAME		2017/2018	2018/2019	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
305-4006	STATE ALLOTMENT	\$ 11,688	\$ 11,981	\$ 11,892	-0.7%
<b>TOTAL EMERGENCY MEDICAL SERVICE FUND REVENUES</b>		<b>\$ 11,688</b>	<b>\$ 11,981</b>	<b>\$ 11,892</b>	<b>-0.7%</b>
39 EMERGENCY MEDICAL SERVICE FUND EXP. BUDGET					
		ACTUAL		ADJUSTED	
SUB ACCOUNT NAME		2017/2018	2018/2019	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
5505	EQUIPMENT/OPERATING EXPENSE	\$ 11,688	\$ 11,981	\$ 11,892	-0.7%
<b>405</b>	<b>TOTAL EMERGENCY MEDICAL SERVICE FUND EXPENDITURES</b>	<b>\$ 11,688</b>	<b>\$ 11,981</b>	<b>\$ 11,892</b>	<b>-0.7%</b>

# DANIEL FERNANDEZ PARK IMPROVEMENTS FUND

## Capital Projects Fund 31

### SUMMARY

The purpose of the Daniel Fernandez Park Improvements Fund is to track specific revenues and related expenditures to improvements made at Daniel Fernandez Park. In Fiscal Year 2019-20 the Village was awarded \$600,000 in legislative appropriation to plan, design and construct improvements to Daniel Fernandez memorial park and recreation center in Los Lunas. The Village has planned to expend the legislative appropriation funds on a Splash Pad at the park.

Table 28 presents the Fiscal Year 2019-20 operating budget for the Daniel Fernandez Park Improvements Fund.

**Table 28: DANIEL FERNANDEZ PARK IMPROVEMENTS FUND 31**

31 DANIEL FERNANDEZ PARK IMPROVEMENTS FUND					
		ACTUAL		ADJUSTED	
ACCOUNT NAME		2017/2018	2018/2019	2019/2020	% CHANGE
320-4009	LEGISLATIVE APPROPRIATION	\$ -	\$ -	\$ 600,000	100.0%
<b>TOTAL DANIEL FERNANDEZ PARK IMPROVEMENTS FUND REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>0.0%</b>
31 DANIEL FERNANDEZ PARK IMPROVEMENTS FUND EXP. BUDGET					
		ACTUAL		ADJUSTED	
SUB ACCOUNT NAME		2017/2018	2018/2019	2019/2020	% CHANGE
5687	CAPITAL OUTLAY/DANIEL FERNANDEZ PARK SPLASH PAD	\$ -	\$ -	\$ 600,000	100.0%
<b>407 DANIEL FERNANDEZ PARK IMPROVEMENTS FUND EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>0.0%</b>

# MUSEUM OF HERITAGE AND ARTS IMPROVEMENTS FUND

## Capital Projects Fund 37

### SUMMARY

The purpose of the Museum of Heritage and Arts Improvements Fund is to track specific revenues and related expenditures to improvements to the Museum of Heritage and Arts in Los Lunas. In Fiscal Year 2019-20 the Village was awarded \$200,000 in legislative appropriation to plan, design and construct improvements to the Museum of Heritage and Arts which includes a covered patio for cultural events in Los Lunas. In addition, the Museum of Heritage and Arts Improvements Fund will also receive a transfer from the General Fund in the amount of \$152,013 to help pay for improvements.

Table 29 presents the Fiscal Year 2019-20 operating budget for the Museum of Heritage and Arts Improvements Fund.

**Table 29: MUSEUM OF HERITAGE AND ARTS IMPROVEMENTS FUND**  
**37**

37 MUSEUM OF HERITAGE AND ARTS IMPROVEMENTS FUND					
ACCOUNT NAME		ACTUAL 2017/2018	ADJUSTED BUDGET 2018/2019	PROPOSED 2019/2020	% CHANGE
321-4009	LEGISLATIVE APPROPRIATION	\$ -	\$ -	\$ 200,000	100.0%
<b>TOTAL MUSEUM OF HERITAGE AND ARTS IMPROVEMENTS FUND REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>0.0%</b>
37 MUSEUM OF HERITAGE AND ARTS IMPROVEMENTS FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL 2017/2018	ADJUSTED BUDGET 2018/2019	PROPOSED 2019/2020	% CHANGE
5688	CAPITAL OUTLAY/MUSEUM IMPROVEMENTS INCLUDING PATIO	\$ -	\$ -	\$ 352,013	100.0%
<b>408 TOTAL MUSEUM OF HERITAGE AND ARTS IMPROVEMENTS FUND EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 352,013</b>	<b>0.0%</b>

# RIVER PARK AND BOSQUE IMPROVEMENTS FUND

## Capital Projects Fund 38

### SUMMARY

The purpose of the River Park and Bosque Improvements Fund is to track specific revenues and related expenditures to improvements made for a River Park and Bosque Open Space in Los Lunas. In Fiscal Year 2019-20 the Village was awarded \$75,000 in legislative appropriation to plan, design and construct improvements to the River Park and Bosque open space preserve in Los Lunas.

Table 30 presents the Fiscal Year 2019-20 operating budget for the River Park and Bosque Improvements Fund.

### Table 30: RIVER PARK AND BOSQUE IMPROVEMENTS FUND 38

38 RIVER PARK AND BOSQUE IMPROVEMENTS FUND					
ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
322-4009	LEGISLATIVE APPROPRIATION	\$ -	\$ -	\$ 75,000	100.0%
<b>TOTAL RIVER PARK AND BOSQUE IMPROVEMENTS FUND REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>0.0%</b>
38 RIVER PARK AND BOSQUE IMPROVEMENTS FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
5690	CAPITAL OUTLAY/RIVER PARK IMPROVEMENTS	\$ -	\$ 50,000	\$ 75,000	50.0%
<b>407 RIVER PARK AND BOSQUE IMPROVEMENTS FUND EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 75,000</b>	<b>50.0%</b>

# SPORTS COMPLEX IMPROVEMENTS FUND

## Capital Projects Fund 40

### SUMMARY

The purpose of the Sports Complex Improvements Fund is to track specific revenues and related expenditures to improvements made for a Sports Complex in Los Lunas. In Fiscal Year 2019-20 the Village was awarded \$475,000 in legislative appropriation to plan, design and construct improvements to sports complex in Los Lunas.

Table 31 presents the Fiscal Year 2019-20 operating budget for the Sports Complex Improvements Fund.

**Table 31: SPORTS COMPLEX IMPROVEMENTS FUND 40**

40 SPORTS COMPLEX IMPROVEMENTS FUND					
		ACTUAL		ADJUSTED	
ACCOUNT NAME		2017/2018	2018/2019	2019/2020	% CHANGE
323-4009	LEGISLATIVE APPROPRIATION	\$ -	\$ -	\$ 475,000	100.0%
<b>TOTAL SPORTS COMPLEX IMPROVEMENTS FUND REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 475,000</b>	<b>0.0%</b>
40 SPORTS COMPLEX IMPROVEMENTS FUND EXP. BUDGET					
		ACTUAL		ADJUSTED	
SUB ACCOUNT NAME		2017/2018	2018/2019	2019/2020	% CHANGE
5691	CAPITAL OUTLAY/SPORTS COMPLEX IMPROVEMENTS	\$ 297,351	\$ 400,000	\$ 475,000	18.8%
<b>407</b>	<b>TOTAL SPORTS COMPLEX IMPROVEMENTS FUND EXPENDITURES</b>	<b>\$ 297,351</b>	<b>\$ 400,000</b>	<b>\$ 475,000</b>	<b>18.8%</b>

# I-25 INTERCHANGE FUND

## Capital Projects Fund 42

### SUMMARY

The purpose of the I-25 Interchange Fund is to track specific revenues and related expenditures to improvements made to a new I-25 Interchange in Los Lunas. In Fiscal Year 2019-20 the Village was awarded \$250,000 in legislative appropriation for an Interchange Access Change Request (IACR) study in Los Lunas. In addition, the I-25 Interchange Fund will also receive a transfer from the General Fund in the amount of \$2,500,000 to help fund this project. The Village has budgeted \$597,955 for design of the East-West Corridor, \$250,000 for the IACR study, and \$2,072,045 to the East-West Corridor Right of Way Acquisition.

Table 32 presents the Fiscal Year 2019-20 operating budget for the I-25 Interchange Fund.

**Table 32: I-25 INTERCHANGE FUND 42**

42 I-25 INTERCHANGE CAPITAL PROJECTS FUND					
		ACTUAL	ADJUSTED		
	ACCOUNT NAME	2017/2018	BUDGET 2018/2019	PROPOSED 2019/2020	% CHANGE
323-4009	NMDOT E-W CORRIDOR ROW ACQUISITION	\$ -	\$ -	\$ 170,000	100.0%
344-4009	LEGISLATIVE APPROPRIATION/IACR STUDY	\$ -	\$ -	\$ 250,000	100.0%
	<b>TOTAL I-25 INTERCHANGE CAPITAL PROJECTS FUND REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 420,000</b>	<b>0.0%</b>
42 I-25 INTERCHANGE FUND EXP. BUDGET					
		ACTUAL	ADJUSTED		
	SUB ACCOUNT NAME	2017/2018	BUDGET 2018/2019	PROPOSED 2019/2020	% CHANGE
5667	I-25 INTERCHANGE/E-W CORRIDOR PROJECT DESIGN	\$ -	\$ -	\$ 597,955	100.0%
5668	LEGISLATIVE APPROPRIATION/IACR STUDY	\$ -	\$ -	\$ 250,000	100.0%
5675	NMDOT E-W CORRIDOR ROW ACQUISITION	\$ -	\$ -	\$ 2,072,045	100.0%
<b>406</b>	<b>TOTAL I-25 INTERCHANGE CAPITAL PROJECTS FUND EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,920,000</b>	<b>0.0%</b>

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# 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 \$4,155,000 with the first principal maturity in Fiscal Year 2016-2017 and the final maturity in Fiscal Year 2040-2041. 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/El 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 33: GRT REVENUE BOND SERIES 2016 FUND 34**

34 GRT REVENUE BOND SERIES 2016 DEBT SERVICE FUND					
ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
4060	SERIES 2016 GRT REV BOND INTEREST	\$ -	\$ -	\$ -	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
3000	TRANSFER FROM GENERAL FUND/INFRASTRUCTURE FUND	\$ 147,950	\$ 147,450	\$ 256,700	74.1%
392	TOTAL TRANSFERS	\$ 147,950	\$ 147,450	\$ 256,700	74.1%
<b>TOTAL GRT REVENUE BOND SERIES 2016 DEBT SERVICE FUND REVENUES</b>		<b>\$ 147,950</b>	<b>\$ 147,450</b>	<b>\$ 256,700</b>	<b>74.1%</b>
34 GRT REVENUE BOND SERIES 2016 DEBT SERVICE FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
			2018/2019		
5010	2016 GRT REV BOND PRINCIPAL	\$ 25,000	\$ 25,000	\$ 135,000	440.0%
5020	2016 GRT REV BOND INTEREST DUE	\$ 122,950	\$ 122,450	\$ 121,700	-0.6%
400	TOTAL DEBT SERVICE	\$ 147,950	\$ 147,450	\$ 256,700	74.1%
<b>TOTAL GRT REVENUE BOND SERIES 2016 DEBT SERVICE FUND EXPENDITURES</b>		<b>\$ 147,950</b>	<b>\$ 147,450</b>	<b>\$ 256,700</b>	<b>74.1%</b>

# 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 \$5,795,000 million in August 2016 with the first principal maturity in Fiscal Year 2017-2018 and the final maturity in Fiscal Year 2031-2032. 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 Fiscal Year 2031-2032.

**Table 34: GO BOND SERIES 2016 FUND 36**

36 GO BOND SERIES 2016 DEBT SERVICE FUND					
ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
		2018/2019	2018/2019	2019/2020	
4101	GO BOND PROPERTY TAX REV DS	\$ 388,892	\$ 485,454	\$ 485,454	0.0%
<b>300</b>	<b>TOTAL PROPERTY TAX REV</b>	<b>\$ 388,892</b>	<b>\$ 485,454</b>	<b>\$ 485,454</b>	<b>0.0%</b>
4060	SERIES 2016 GO BOND INTEREST	\$ -	\$ -	\$ -	0.0%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
3000	TRANSFER FROM GENERAL FUND	\$ 458,713	\$ -	\$ -	0.0%
<b>392</b>	<b>TOTAL TRANSFERS</b>	<b>\$ 458,713</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL GO BOND SERIES 2016 DEBT SERVICE FUND REVENUES</b>		<b>\$ 847,605</b>	<b>\$ 485,454</b>	<b>\$ 485,454</b>	<b>0.0%</b>
36 GO BOND SERIES 2016 DEBT SERVICE FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	ADJUSTED	PROPOSED	% CHANGE
		2017/2018	BUDGET	2019/2020	
		2018/2019	2018/2019	2019/2020	
5010	2016 GRT GO BOND PRINCIPAL	\$ 325,000	\$ 335,000	\$ 340,000	1.5%
5020	2016 GO BOND INTEREST DUE	\$ 133,713	\$ 127,113	\$ 120,363	-5.3%
<b>400</b>	<b>TOTAL DEBT SERVICE</b>	<b>\$ 458,713</b>	<b>\$ 462,113</b>	<b>\$ 460,363</b>	<b>-0.4%</b>
<b>TOTAL GO BOND SERIES 2016 DEBT SERVICE FUND EXPENDITURES</b>		<b>\$ 458,713</b>	<b>\$ 462,113</b>	<b>\$ 460,363</b>	<b>-0.4%</b>

# ENTERPRISE FUNDS

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## 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.

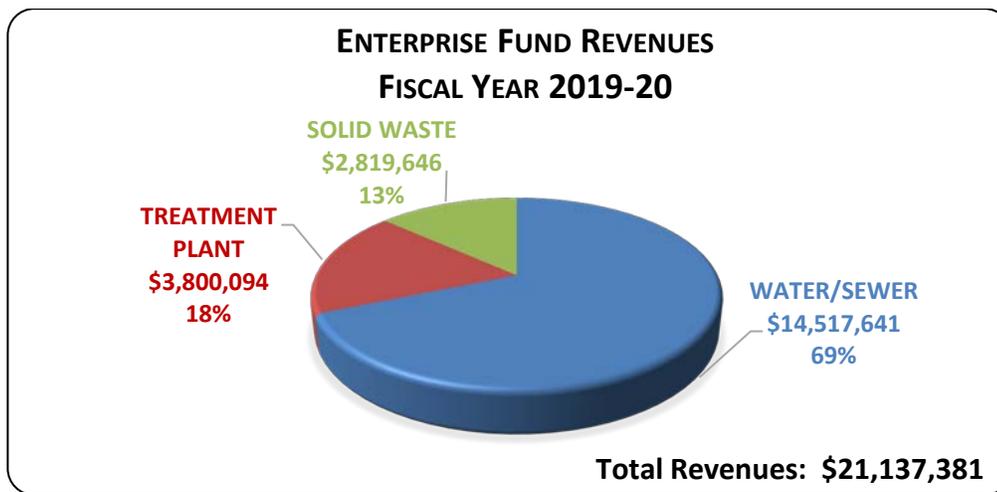
## REVENUES

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

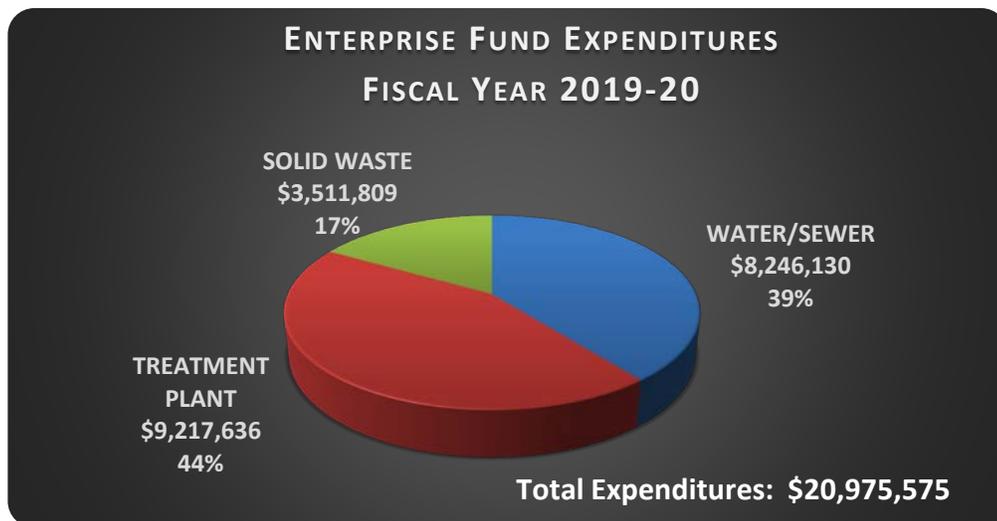
## EXPENDITURES

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 2019-20.

### Chart 7: Enterprise Fund Revenues

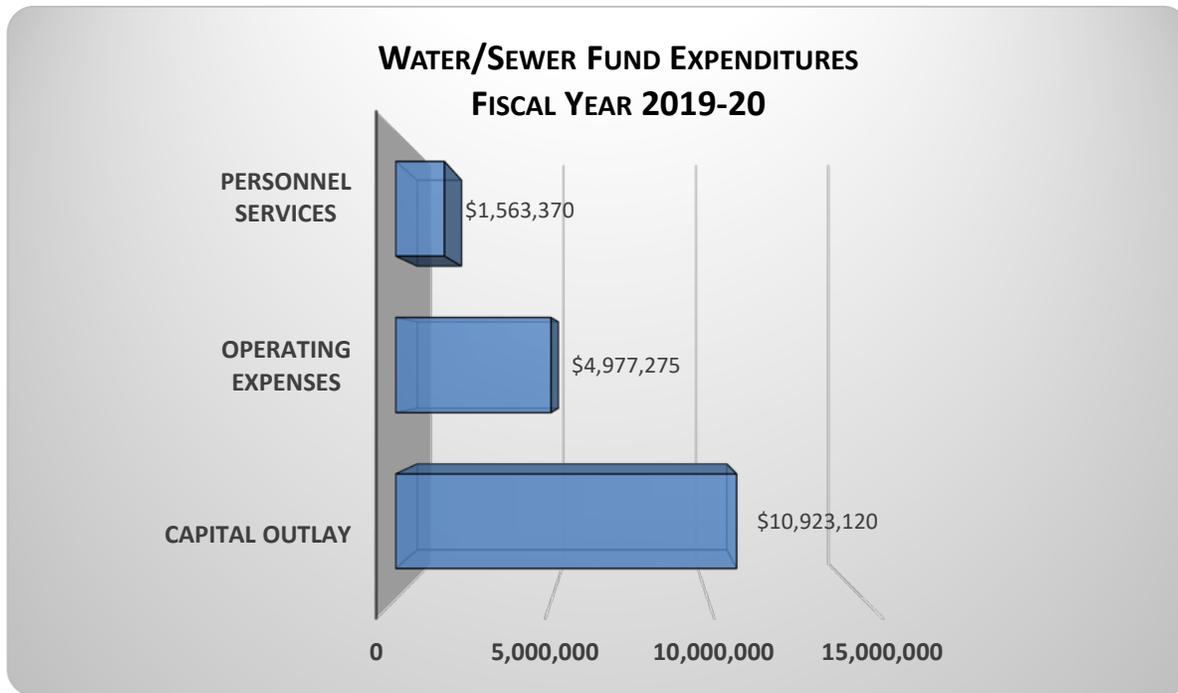


### Chart 8: Enterprise Fund Expenditures



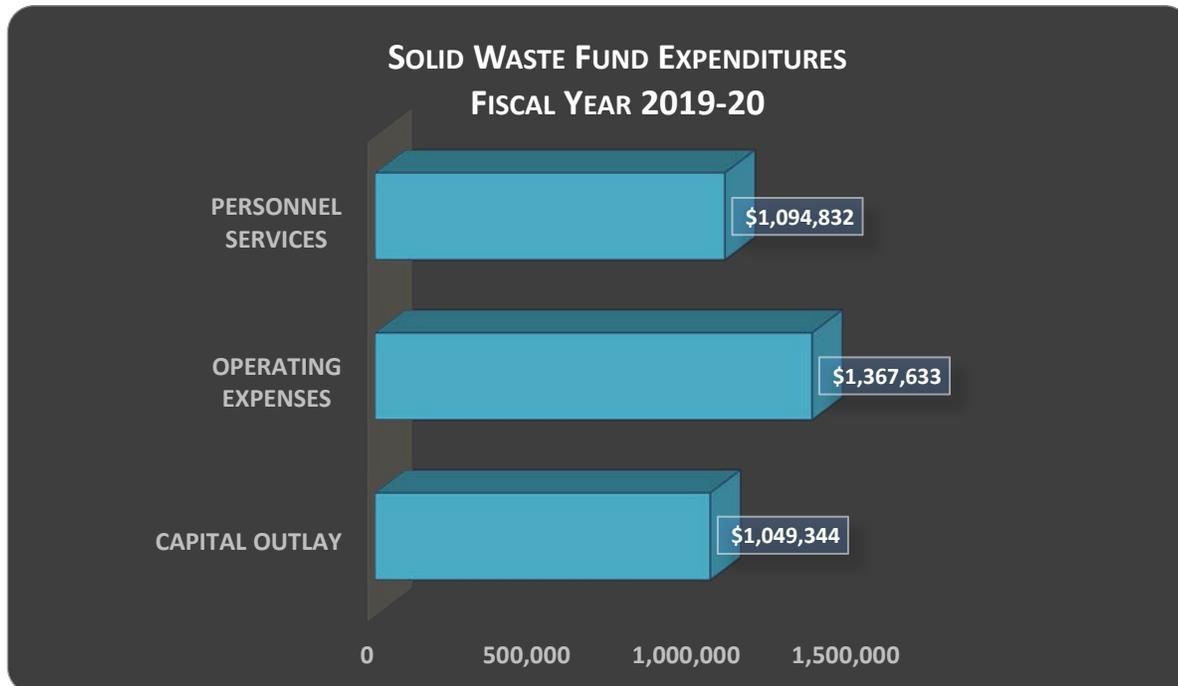
## Graph 5: Water/Sewer Fund Expenditures

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## Graph 6: Solid Waste Fund Expenditures

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

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

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### **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 33 presents the Fiscal Year 2019-20 revenues for the Water/Sewer Fund.

Table 34 presents the Fiscal Year 2019-20 operating budget for the Waste Water Treatment Plant Enterprise Fund.

## Table 35: WATER/SEWER FUND REVENUES

41 WATER/SEWER FUND					
	ACCOUNT NAME	ACTUAL 2017/2018	ADJUSTED BUDGET 2018/2019	PROPOSED 2019/2020	% CHANGE
4060	INTEREST REVENUES	\$ 9,375	\$ 4,500	\$ 10,000	122.2%
4062	METER DEPOSIT INTEREST	\$ 109	\$ 100	\$ 100	0.0%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ 9,484</b>	<b>\$ 4,600</b>	<b>\$ 10,100</b>	<b>119.6%</b>
4010	SALES	\$ 3,459,136	\$ 3,300,000	\$ 3,254,687	-1.4%
4020	CONNECTION FEES	\$ 24,656	\$ 25,000	\$ 16,314	-34.7%
4030	PENALTIES	\$ 29,842	\$ 25,000	\$ 25,000	0.0%
4080	SEWER IMPACT FEES	\$ 284,606	\$ 75,000	\$ 125,000	66.7%
<b>351</b>	<b>TOTAL SEWER SALES &amp; SERVICE</b>	<b>\$ 3,798,240</b>	<b>\$ 3,425,000</b>	<b>\$ 3,421,001</b>	<b>-0.1%</b>
4010	SALES	\$ 4,341,000	\$ 4,171,423	\$ 4,327,179	3.7%
4020	CONNECTION FEES	\$ 91,030	\$ 70,000	\$ 70,000	0.0%
4025	WATER RIGHTS INCOME	\$ 197,015	\$ 100,000	\$ 50,000	-50.0%
4030	PENALTIES	\$ 40,503	\$ 36,000	\$ 36,000	0.0%
4050	NSF CK CHG/OTHER MISC	\$ 8,430	\$ 3,500	\$ 4,500	28.6%
4080	WATER IMPACT FEES	\$ 213,690	\$ 75,000	\$ 100,000	33.3%
4156	WATER DISPENSER REVENUE	\$ 1,902	\$ 2,000	\$ 2,000	0.0%
<b>352</b>	<b>TOTAL WATER SALES &amp; SERVICE</b>	<b>\$ 4,893,570</b>	<b>\$ 4,457,923</b>	<b>\$ 4,589,679</b>	<b>3.0%</b>
353-4010	GROSS RECEIPTS BILLED 5%	\$ 404,724	\$ 373,571	\$ 379,093	1.5%
356-4008	NMFA LOAN/GRANT EASTSIDE WATER LINE PROJECT	\$ -	\$ 2,129,712	\$ 2,129,712	0.0%
356-4060	NMED LOAN EFFLUENT LINE REPLACEMENT PROJECT	\$ -	\$ 582,600	\$ 582,600	0.0%
356-4070	NMED LOAN SLUDGE MANAGEMENT CONSTRUCTION PROJECT	\$ -	\$ 6,123,000	\$ 5,830,869	-4.8%
365-4100	LEGISLATIVE APPROPRIATION	\$ -	\$ -	\$ -	0.0%
387-4009	BOR WATER WISE GRANT	\$ -	\$ 74,681	\$ 74,681	0.0%
388-4009	WATER CONSERVATION GRANT AWARD	\$ 23,307	\$ -	\$ -	0.0%
389-4009	EDA GRANT CENTRAL NM RAIL PARK PROJECT	\$ -	\$ 1,300,000	\$ 1,300,000	0.0%
	<b>TOTAL OTHER REVENUE</b>	<b>\$ 428,031</b>	<b>\$ 10,583,564</b>	<b>\$ 10,296,955</b>	<b>-2.7%</b>
	<b>TOTAL WATER/SEWER FUND REVENUES</b>	<b>\$ 9,129,325</b>	<b>\$ 18,471,087</b>	<b>\$ 18,317,735</b>	<b>-0.8%</b>

**Table 36: PUBLIC WORKS DEPARTMENT - WASTE WATER  
TREATMENT PLANT DIVISION  
Enterprise Fund 41 – Division 421**

<b>41 WATER/SEWER FUND - TREATMENT PLANT PERSONNEL SERVICES</b>					
<b>421</b>		<b>ADJUSTED</b>			
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5426	Public Works Director	\$ 89,678	\$ 91,401	\$ 93,591	2.4%
5428	Laboratory Technician	\$ 37,346	\$ 36,067	\$ 37,179	3.1%
5429	Assistant Treatment Plant Supervisor	\$ 45,161	\$ 45,862	\$ 46,856	2.2%
5430	Public Works Technician	\$ 28,999	\$ 29,402	\$ 33,046	12.4%
5431	Public Works Technician	\$ 30,317	\$ 29,990	\$ 30,739	2.5%
5432	Laboratory Technician	\$ 37,081	\$ 36,067	\$ 36,109	0.1%
5433	WWTP Equipment Maintenance Operator	\$ 37,404	\$ 38,488	\$ 39,289	2.1%
5434	Public Works Technician	\$ 29,424	\$ 28,260	\$ 32,957	16.6%
5437	Public Works GIS Technician	\$ 16,965	\$ 49,937	\$ 51,477	3.1%
5438	Administrative Assistant	\$ 31,225	\$ 31,825	\$ 33,063	3.9%
5439	Public Works Technician	\$ 28,246	\$ 28,260	\$ 32,957	16.6%
5446	Waste Water Treatment Plant Supervisor	\$ 48,917	\$ 48,332	\$ 49,872	3.2%
5448	Construction/Safety Inspector	\$ 31,850	\$ 36,000	\$ 54,462	51.3%
5499	OVERTIME	\$ 8,823	\$ 18,600	\$ 23,600	26.9%
		\$ 501,436	\$ 548,491	\$ 595,197	<b>8.5%</b>
5440	FICA EXPENSE	\$ 36,941	\$ 42,342	\$ 45,532	7.5%
5441	PERA EXPENSE	\$ 93,596	\$ 102,865	\$ 112,390	9.3%
5442	MEDICAL INS. EXPENSE	\$ 93,194	\$ 190,064	\$ 129,328	-32.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,076	\$ 1,827	\$ 1,964	7.5%
5444	WORKERS' COMP. INS. EXPENSE	\$ 15,657	\$ 34,983	\$ 36,490	4.3%
		\$ 240,464	\$ 372,081	\$ 325,704	<b>-12.5%</b>
	<b>TOTAL TREATMENT PLANT PERSONNEL SERVICES</b>	<b>\$ 741,900</b>	<b>\$ 920,572</b>	<b>\$ 920,901</b>	<b>0.0%</b>

**Table 36: PUBLIC WORKS DEPARTMENT - WASTE WATER  
TREATMENT PLANT (Continued)  
Enterprise Fund 41 – Division 421**

<b>41 WATER/SEWER FUND - TREATMENT PLANT OPERATING SERVICES</b>					
<b>421</b>		<b>ADJUSTED</b>			
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>		
5510 OFFICE SUPPLIES	\$ 5,378	\$ 6,000	\$ 6,000		0.0%
5511 DATA PROCESSING	\$ 17,996	\$ 16,681	\$ 27,623		65.6%
5512 BOOKS & MANUALS	\$ 452	\$ 1,000	\$ 1,000		0.0%
5513 GAS & OIL FOR VEHICLES	\$ 23,553	\$ 21,000	\$ 21,000		0.0%
5514 TRAINING & SEMINARS	\$ 7,107	\$ 10,000	\$ 10,000		0.0%
5515 PRINTING & COPYING	\$ 344	\$ 1,500	\$ 1,500		0.0%
5517 PROFESSIONAL SERVICES	\$ 108,358	\$ 24,000	\$ 24,000		0.0%
5518 POSTAGE	\$ 1,277	\$ 2,900	\$ 3,000		3.4%
5519 UTILITIES	\$ 388,147	\$ 395,000	\$ 395,000		0.0%
5521 TELEPHONE EXPENSES	\$ 11,399	\$ 12,000	\$ 12,000		0.0%
5522 SUBSCRIPTIONS & DUES	\$ 960	\$ 2,000	\$ 2,000		0.0%
5523 INSURANCE & BONDS	\$ 55,265	\$ 59,812	\$ 59,000		-1.4%
5524 PUBLICATIONS & ADVERTISING	\$ 2,425	\$ 5,000	\$ 5,000		0.0%
5525 BUILDING & GROUNDS MAINT.	\$ 72,272	\$ 50,000	\$ 50,000		0.0%
5527 FLEET MAINTENANCE	\$ 45,131	\$ 43,000	\$ 30,000		-30.2%
5528 JANITORIAL SUPPLIES	\$ 4,708	\$ 3,000	\$ 3,000		0.0%
5529 WWTP GAS/WATER EXP	\$ 15,839	\$ 22,500	\$ 22,500		0.0%
5530 UNIFORM ALLOWANCE	\$ 5,555	\$ 7,000	\$ 8,000		14.3%
5531 TRAVEL EXPENSES	\$ 5,854	\$ 6,500	\$ 6,500		0.0%
5534 TOOLS & EQUIPMENT	\$ 7,790	\$ 6,500	\$ 6,500		0.0%
5536 SAFETY EQUIPMENT	\$ 12,042	\$ 12,500	\$ 12,500		0.0%
5537 CHEMICALS	\$ 30,716	\$ 31,500	\$ 35,000		11.1%
5539 SYSTEMS MAINTANENCE	\$ 121,749	\$ 189,788	\$ 150,000		-21.0%
5541 LABORATORY SUPPLIES	\$ 22,732	\$ 30,000	\$ 30,000		0.0%
5547 LEASE PURCHASE	\$ -	\$ -	\$ -		0.0%
5551 BOOKKEEPING CHARGES	\$ 287,382	\$ 300,665	\$ 291,147		-3.2%
5582 LOAN PAYMENT-NEW WWTP PLANT	\$ 1,017,769	\$ 951,012	\$ 951,013		0.0%
5583 LOAN PAYMENT-WWTP PLANT SRF 87-05	\$ 222,152	\$ -	\$ -		0.0%
<b>TOTAL TREATMENT PLANT OPERATING SERVICES</b>	<b>\$ 2,494,352</b>	<b>\$ 2,210,858</b>	<b>\$ 2,163,283</b>		<b>-2.2%</b>
<b>41 WATER/SEWER FUND - TREATMENT PLANT CAPITAL OUTLAY</b>					
<b>421</b>		<b>ADJUSTED</b>			
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>		
5612 CAPITAL OUTLAY/ASSETWORKS SOFTWARE	\$ 21,331	\$ -	\$ -		0.0%
5623 CAPITAL OUTLAY/SLUDGE MANAGEMENT DESIGN & CONSTRUCTIO	\$ -	\$ 6,576,760	\$ 5,134,300		-21.9%
5624 CAPITAL OUTLAY/EFFLUENT TANK BOR GRANT	\$ -	\$ 149,361	\$ 284,104		90.2%
5632 CAPITAL OUTLAY/EFFLUENT LINE PROJECT	\$ -	\$ 656,000	\$ 654,548		-0.2%
5681 CAPITAL OUTLAY/MAINTENANCE WORKSHOP	\$ -	\$ 150,000	\$ -		-100.0%
5695 CAPITAL OUTLAY/SERVICE TRUCK	\$ -	\$ 74,000	\$ 60,500		-18.2%
<b>TOTAL TREATMENT PLANT CAPITAL OUTLAY</b>	<b>\$ 21,331</b>	<b>\$ 7,606,121</b>	<b>\$ 6,133,452</b>		<b>-19.4%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,257,583</b>	<b>\$ 10,737,551</b>	<b>\$ 9,217,636</b>		<b>-14.2%</b>
<b>TOTAL TREATMENT PLANT EXPENDITURES</b>	<b>\$ 3,257,583</b>	<b>\$ 10,737,551</b>	<b>\$ 9,217,636</b>		<b>-14.2%</b>

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

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

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### **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 35 presents the Fiscal Year 2019-20 operating budget for the Water/Sewer Enterprise Fund.

**Table 37: PUBLIC WORKS DEPARTMENT - WATER/SEWER DIVISION  
Enterprise Fund 41 – Division 422**

<b>41 WATER/SEWER FUND - WATER/SEWER PERSONNEL SERVICES</b>					
<b>422</b>			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5447	Water/Sewer Supervisor	\$ 44,954	\$ 48,958	\$ 51,112	4.4%
5448	Public Works Technician	\$ 12,190	\$ 25,926	\$ 32,773	26.4%
5449	Public Works Technician	\$ 22,237	\$ 25,418	\$ 32,734	28.8%
5450	Assistant Water/Sewer Supervisor	\$ 32,634	\$ 41,084	\$ 42,372	3.1%
5451	Public Works Technician	\$ 15,623	\$ 25,926	\$ 32,714	26.2%
5452	Water/Sewer Superintendent	\$ 64,160	\$ 64,957	\$ 67,093	3.3%
5453	Water Maintenance Operator	\$ 34,106	\$ 31,850	\$ 35,907	12.7%
5454	Public Works Technician	\$ 29,741	\$ 28,824	\$ 33,001	14.5%
5455	Public Works Technician	\$ 25,636	\$ 25,418	\$ 32,714	28.7%
5457	Sewer Maintenance Operator	\$ 31,607	\$ 32,486	\$ 35,957	10.7%
5499	OVERTIME	\$ 8,809	\$ 13,100	\$ 18,100	38.2%
		\$ 321,697	\$ 363,947	\$ 414,477	13.9%
5440	FICA EXPENSE	\$ 24,137	\$ 28,224	\$ 31,707	12.3%
5441	PERA EXPENSE	\$ 58,067	\$ 68,108	\$ 77,938	14.4%
5442	MEDICAL INS. EXPENSE	\$ 59,737	\$ 154,234	\$ 91,569	-40.6%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 731	\$ 1,218	\$ 1,368	12.3%
5444	WORKERS' COMP. INS. EXPENSE	\$ 11,704	\$ 21,653	\$ 25,411	17.4%
		\$ 154,376	\$ 273,437	\$ 227,993	-16.6%
	<b>TOTAL WATER/SEWER PERSONNEL SERVICES</b>	<b>\$ 476,073</b>	<b>\$ 637,384</b>	<b>\$ 642,470</b>	<b>0.8%</b>
<b>41 WATER/SEWER FUND - WATER/SEWER OPERATING SERVICES</b>					
<b>422</b>					
		<b>ACTUAL</b>	<b>ADJUSTED</b>		
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5500	GROSS RECEIPT TAXES WATER/SEWER	\$ 401,763	\$ 373,571	\$ 379,093	1.5%
5504	STATE WATER FEES	\$ 27,934	\$ 25,200	\$ 25,200	0.0%
5510	OFFICE SUPPLIES	\$ 48,361	\$ 36,500	\$ 30,000	-17.8%
5511	DATA PROCESSING	\$ 7,767	\$ 46,790	\$ 51,625	10.3%
5512	BOOKS & MANUALS	\$ -	\$ 1,000	\$ 1,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 19,654	\$ 21,000	\$ 21,000	0.0%
5514	TRAINING & SEMINARS	\$ 3,075	\$ 5,000	\$ 5,000	0.0%
5515	PRINTING & COPYING	\$ 5,137	\$ 5,000	\$ 5,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 142,191	\$ 50,000	\$ 125,000	150.0%
5518	POSTAGE	\$ 22,862	\$ 23,000	\$ 15,000	-34.8%
5519	UTILITIES	\$ 348,997	\$ 386,000	\$ 380,000	-1.6%
5520	ATTORNEY FEES	\$ 24,953	\$ 10,000	\$ 15,000	50.0%
5521	TELEPHONE EXPENSES	\$ 10,094	\$ 12,500	\$ 15,000	20.0%
5522	SUBSCRIPTIONS & DUES	\$ 1,404	\$ 1,500	\$ 1,000	-33.3%
5523	INSURANCE & BONDS	\$ 39,089	\$ 46,000	\$ 46,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 3,716	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS	\$ 30,845	\$ 27,000	\$ 30,000	11.1%
5527	FLEET MAINTENANCE	\$ 12,030	\$ 30,000	\$ 30,000	0.0%
5528	JANITORIAL	\$ 2,069	\$ 1,500	\$ 1,500	0.0%

**Table 37: PUBLIC WORKS DEPARTMENT - WATER/SEWER  
DIVISION (Continued)  
Enterprise Fund 41 – Division 422**

41 WATER/SEWER FUND - WATER/SEWER OPERATING SERVICES					
422			ADJUSTED		
		ACTUAL	BUDGET	PROPOSED	% CHANGE
	SUB ACCOUNT NAME	2017/2018	2018/2019	2019/2020	
5530	UNIFORM ALLOWANCE	\$ 4,167	\$ 5,000	\$ 7,000	40.0%
5531	TRAVEL EXPENSES	\$ 1,512	\$ 5,500	\$ 5,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 7,769	\$ 5,500	\$ 8,000	45.5%
5536	SAFETY EQUIPMENT	\$ 7,000	\$ 9,000	\$ 9,000	0.0%
5537	CHEMICALS	\$ 107,965	\$ 125,000	\$ 150,000	20.0%
5538	WATER WELL OPERATION	\$ 75,683	\$ 110,000	\$ 100,000	-9.1%
5539	SYSTEMS MAINTANENCE	\$ 232,836	\$ 250,000	\$ 200,000	-20.0%
5547	LEASE PURCHASE	\$ -	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES	\$ 412,099	\$ 401,083	\$ 455,199	13.5%
5560	ARSENIC LOAN	\$ 252,790	\$ 252,800	\$ 252,810	0.0%
5579	SAN JUAN CHAMA WATER STORAGE	\$ 5,652	\$ 23,750	\$ 15,000	-36.8%
5582	SRF LOAN EXPENSE	\$ 109,418	\$ -	\$ -	0.0%
5583	RIP/VALENCIA "Y" & WATER TANK	\$ 254,669	\$ 290,636	\$ 244,761	-15.8%
5586	DOWNTOWN LOAN	\$ 189,303	\$ 189,304	\$ 189,304	0.0%
5587	EASTSIDE LOAN	\$ 7,246	\$ 95,000	\$ -	-100.0%
<b>TOTAL WATER/SEWER OPERATING SERVICES</b>		<b>\$ 2,820,050</b>	<b>\$ 2,865,134</b>	<b>\$ 2,813,992</b>	<b>-1.8%</b>
41 WATER/SEWER FUND - WATER/SEWER CAPITAL OUTLAY					
422			ADJUSTED		
		ACTUAL	BUDGET	PROPOSED	% CHANGE
	SUB ACCOUNT NAME	2017/2018	2018/2019	2019/2020	
5602	CAPITAL OUTLAY/SCADA SOFTWARE	\$ -	\$ -	\$ 40,000	100.0%
5618	CAPITAL OUTLAY/VACTOR TRUCK	\$ -	\$ -	\$ 35,000	100.0%
5622	CAPITAL OUTLAY/FLIR CAMERA SERVER	\$ -	\$ 22,500	\$ -	-100.0%
5624	CAPITAL OUTLAY/WATER PRESSURE ZONE LOS CERRITOS	\$ 69,112	\$ 3,319	\$ -	-100.0%
5629	CAPITAL OUTLAY/WATER RIGHTS ACQUISITION	\$ -	\$ -	\$ 50,000	100.0%
5633	CAPITAL OUTLAY/METERS	\$ 140,415	\$ 195,000	\$ 200,000	2.6%
5643	CAPITAL OUTLAY/NM 6 BRIDGE UTILITY RELOCATION PROJECT	\$ 62,775	\$ 241,833	\$ 100,000	-58.6%
5649	CAPITAL OUTLAY/CENTRAL NM RAIL PARK UTILITY EXTENSION	\$ -	\$ 1,300,000	\$ 1,300,000	0.0%
5655	CAPITAL OUTLAY/BLEACH GENERATING SYSTEM WELL #5	\$ 30,586	\$ 71,667	\$ -	-100.0%
5662	CAPITAL OUTLAY/NORTH WATERLINE LOOP PHASE II	\$ 4,270	\$ 2,100,000	\$ 2,079,668	-1.0%
5674	CAPITAL OUTLAY/ACID REPLACEMENT	\$ 44,075	\$ -	\$ -	0.0%
5693	CAPITAL OUTLAY/WELL #7 PROPERTY ACQUISITION	\$ -	\$ -	\$ 300,000	100.0%
5695	CAPITAL OUTLAY/TRUCK	\$ 495	\$ -	\$ 35,000	100.0%
5696	CAPITAL OUTLAY/MORRIS ROAD MANHOLE IMPROVEMENTS	\$ -	\$ -	\$ 400,000	100.0%
5698	CAPITAL OUTLAY/WATER/SEWER EXTENSIONS	\$ -	\$ -	\$ 250,000	100.0%
<b>TOTAL WATER/SEWER CAPITAL OUTLAY</b>		<b>\$ 351,728</b>	<b>\$ 3,934,319</b>	<b>\$ 4,789,668</b>	<b>21.7%</b>
TOTAL EXPENSES		\$ 3,647,851	\$ 7,436,837	\$ 8,246,130	10.9%
<b>TOTAL WATER/SEWER EXPENDITURES</b>		<b>\$ 3,647,851</b>	<b>\$ 7,436,837</b>	<b>\$ 8,246,130</b>	<b>10.9%</b>

**Table 38: PUBLIC WORKS DEPARTMENT - WATER/SEWER  
WASTE WATER TREATMENT PLANT  
Enterprise Fund 41 Expenditure Summary**

			ADJUSTED		
		ACTUAL	BUDGET	PROPOSED	% CHANGE
		2017/2018	2018/2019	2019/2020	
	<b>TOTAL TREATMENT PLANT EXPENDITURES</b>	<b>\$ 3,257,583</b>	<b>\$ 10,737,551</b>	<b>\$ 9,217,636</b>	<b>-14.2%</b>
	<b>TOTAL WATER/SEWER EXPENDITURES</b>	<b>\$ 3,647,851</b>	<b>\$ 7,436,837</b>	<b>\$ 8,246,130</b>	<b>10.9%</b>
	<b>TOTAL WATER/SEWER FUND EXPENDITURES</b>	<b>\$ 6,905,434</b>	<b>\$ 18,174,388</b>	<b>\$ 17,463,766</b>	<b>-3.9%</b>

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

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

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### **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 37 and 38 present the Fiscal Year 2019-20 operating budget for the Solid Waste Division.

**Table 39: SOLID WASTE FUND REVENUES**

43 SOLID WASTE FUND					
	ACCOUNT NAME	ACTUAL 2017/2018	ADJUSTED BUDGET 2018/2019	PROPOSED 2019/2020	% CHANGE
4060	INTEREST REVENUES	\$ 639	\$ 800	\$ 800	0.0%
4062	METER DEPOSIT INTEREST	\$ 110	\$ 100	\$ 100	0.0%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ 749</b>	<b>\$ 900</b>	<b>\$ 900</b>	<b>0.0%</b>
4010	SALES	\$ 2,202,168	\$ 2,250,000	\$ 2,250,000	0.0%
4030	PENALTIES	\$ 17,321	\$ 18,000	\$ 18,000	0.0%
4040	BIN FEES	\$ 8,314	\$ 8,591	\$ 8,200	-4.6%
4041	1/16% GROSS RECEIPTS TAX	\$ 425,070	\$ 350,000	\$ 375,884	7.4%
4042	RECYCLING INCOME	\$ 58,876	\$ 30,000	\$ 32,000	6.7%
4050	TRANSFER STATION DUMP SERVICE	\$ 223	\$ 200	\$ 300	50.0%
4070	ROLLOFF BIN FRANCHISE FEES	\$ 61,575	\$ 13,000	\$ 21,862	68.2%
<b>343</b>	<b>TOTAL SOLID WASTE SALES &amp; SERVICE</b>	<b>\$ 2,773,547</b>	<b>\$ 2,669,791</b>	<b>\$ 2,706,246</b>	<b>1.4%</b>
<b>353</b>	<b>GROSS RECEIPTS 5%</b>	<b>\$ 117,885</b>	<b>\$ 112,800</b>	<b>\$ 112,500</b>	<b>-0.3%</b>
	<b>TOTAL SOLID WASTE FUND REVENUES</b>	<b>\$ 2,892,181</b>	<b>\$ 2,783,491</b>	<b>\$ 2,819,646</b>	<b>1.3%</b>

**Table 40: PUBLIC WORKS DEPARTMENT - SOLID WASTE DIVISION**  
**Enterprise Fund 43 – Division 423**

<b>43 SOLID WASTE FUND - SOLID WASTE PERSONNEL SERVICES</b>					
<b>423</b>					
		<b>ACTUAL</b>	<b>ADJUSTED</b>		
		<b>2017/2018</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>		<b>2018/2019</b>	<b>2019/2020</b>	
5384	Heavy Duty Mechanic	\$ 46,939	\$ 45,325	\$ 50,314	11.0%
5467	Solid Waste Superintendent	\$ -	\$ 58,425	\$ 67,058	14.8%
5468	Solid Waste Laborer	\$ 21,720	\$ 22,396	\$ 25,220	12.6%
5469	Assistant Solid Waste Supervisor	\$ 41,068	\$ 40,559	\$ 44,624	10.0%
5470	Transfer Station Truck Driver	\$ 42,683	\$ 41,641	\$ 36,474	-12.4%
5471	Solid Waste Supervisor	\$ 58,802	\$ 59,090	\$ 49,846	-15.6%
5472	Residential Driver	\$ 40,022	\$ 40,245	\$ 41,050	2.0%
5473	Solid Waste Laborer	\$ 22,587	\$ 22,396	\$ 25,220	12.6%
5474	Recycle Operator	\$ 40,166	\$ 39,619	\$ 42,474	7.2%
5475	Residential Driver	\$ 31,772	\$ 31,156	\$ 32,032	2.8%
5477	Solid Waste Laborer	\$ 20,249	\$ 22,396	\$ 23,462	4.8%
5481	Residential Driver	\$ 36,153	\$ 35,935	\$ 37,341	3.9%
5482	Residential Driver	\$ 34,814	\$ 35,405	\$ 31,058	-12.3%
5483	Commercial Driver	\$ 40,440	\$ 40,245	\$ 41,050	2.0%
5484	Commercial Driver	\$ 39,992	\$ 40,245	\$ 28,762	-28.5%
5485	Transfer Station Operator	\$ 37,460	\$ 37,182	\$ 38,053	2.3%
5486	Commercial Driver	\$ 16,135	\$ 29,155	\$ 28,762	-1.3%
5499	OVERTIME	\$ 16,829	\$ 22,500	\$ 25,000	11.1%
		\$ 587,831	\$ 663,915	\$ 667,800	0.6%
5440	FICA EXPENSE	\$ 43,557	\$ 50,981	\$ 51,087	0.2%
5441	PERA EXPENSE	\$ 107,016	\$ 124,515	\$ 126,390	1.5%
5442	MEDICAL INS. EXPENSE	\$ 151,641	\$ 276,340	\$ 158,439	-42.7%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,306	\$ 2,199	\$ 2,204	0.2%
5444	WORKERS' COMP. INS. EXPENSE	\$ 37,172	\$ 84,939	\$ 88,915	4.7%
		\$ 340,692	\$ 538,974	\$ 427,035	-20.8%
	<b>TOTAL SOLID WASTE PERSONNEL SERVICES</b>	<b>\$ 928,523</b>	<b>\$ 1,202,889</b>	<b>\$ 1,094,835</b>	<b>-9.0%</b>
<b>43 SOLID WASTE FUND - SOLID WASTE OPERATING SERVICES</b>					
<b>423</b>					
		<b>ACTUAL</b>	<b>ADJUSTED</b>		
		<b>2017/2018</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>
	<b>SUB ACCOUNT NAME</b>		<b>2018/2019</b>	<b>2019/2020</b>	
5500	GROSS RECTS TAX DUE STATE	\$ 119,721	\$ 105,000	\$ 112,500	7.1%
5502	TREK FOR TRASH	\$ -	\$ 3,000	\$ 1,500	-50.0%
5510	OFFICE SUPPLIES	\$ 27,684	\$ 23,500	\$ 23,500	0.0%
5511	DATA PROCESSING	\$ 21,087	\$ 41,693	\$ 48,633	16.6%
5513	GAS & OIL FOR VEHICLES	\$ 102,588	\$ 100,000	\$ 100,000	0.0%
5514	TRAINING & SEMINARS	\$ 3,221	\$ 7,500	\$ 7,500	0.0%
5515	PRINTING & COPYING	\$ 4,545	\$ 4,500	\$ 2,500	-44.4%
5517	PROFESSIONAL SERVICES	\$ 292,425	\$ 44,000	\$ 44,000	0.0%
5518	POSTAGE	\$ 11,260	\$ 10,000	\$ 5,000	-50.0%
5521	TELEPHONE EXPENSES	\$ 11,144	\$ 10,576	\$ 13,510	27.7%
5522	SUBSCRIPTIONS & DUES	\$ 2,146	\$ 2,000	\$ 2,000	0.0%
5523	INSURANCE & BONDS	\$ 49,322	\$ 59,206	\$ 54,500	-7.9%
5524	PUBLICATIONS & ADVERTISING	\$ -	\$ -	\$ 1,500	100.0%
5525	BUILDING & GROUNDS	\$ 4,594	\$ 8,000	\$ 7,000	-12.5%
5526	GRAFFITI REMOVAL	\$ -	\$ 5,000	\$ 2,000	-60.0%
5527	FLEET MAINTENANCE	\$ 155,454	\$ 175,000	\$ 160,000	-8.6%
5528	JANITORIAL	\$ 83	\$ 3,000	\$ 3,000	0.0%

**Table 40: PUBLIC WORKS DEPARTMENT - SOLID WASTE  
DIVISION (Continued)  
Enterprise Fund 43 – Division 423**

<b>43 SOLID WASTE FUND - SOLID WASTE OPERATING SERVICES</b>					
<b>423</b>					
		<b>ACTUAL</b>	<b>ADJUSTED</b>		
		<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
<b>SUB ACCOUNT NAME</b>		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5530	UNIFORM ALLOWANCE	\$ 7,282	\$ 8,300	\$ 7,800	-6.0%
5531	TRAVEL EXPENSES	\$ -	\$ 1,125	\$ 1,125	0.0%
5534	TOOLS & EQUIPMENT REPAIRS	\$ 5,909	\$ 6,500	\$ 6,500	0.0%
5536	SAFTY EQUIPMENT	\$ 7,100	\$ 7,000	\$ 7,000	0.0%
5537	CHEMICALS	\$ 10,470	\$ 10,700	\$ 10,700	0.0%
5542	BIN EXPENSES	\$ 57,684	\$ 60,000	\$ 60,000	0.0%
5547	LEASE PURCHASE	\$ -	\$ -	\$ 75,000	100.0%
5551	BOOKKEEPING CHARGES	\$ 193,596	\$ 214,882	\$ 258,865	20.5%
5552	REFUNDS	\$ -	\$ 741	\$ -	-100.0%
5563	LANDFILL CLOSURE EXPENSE	\$ 19,631	\$ 36,000	\$ 15,000	-58.3%
5564	TRANSFER STATION EXPENSE	\$ -	\$ -	\$ 57,000	100.0%
5588	ENVIRONMENTAL EGRT - CSWA	\$ -	\$ -	\$ -	0.0%
5589	TIPPING FEES	\$ 214,928	\$ 270,400	\$ 280,000	3.6%
<b>TOTAL SOLID WASTE OPERATING SERVICES</b>		<b>\$ 1,321,874</b>	<b>\$ 1,217,623</b>	<b>\$ 1,367,633</b>	<b>12.3%</b>
<b>43 SOLID WASTE FUND - SOLID WASTE CAPITAL OUTLAY</b>					
<b>423</b>					
		<b>ACTUAL</b>	<b>ADJUSTED</b>		
		<b>BUDGET</b>	<b>PROPOSED</b>	<b>% CHANGE</b>	
<b>SUB ACCOUNT NAME</b>		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	
5602	CAPITAL OUTLAY/40 FOOT TRAILER	\$ -	\$ 73,724	\$ -	-100.0%
5604	CAPITAL OUTLAY/SERVICE TRUCK	\$ -	\$ 37,898	\$ -	-100.0%
5612	CAPITAL OUTLAY/ASSETWORKS SOFTWARE	\$ 12,333	\$ 7,319	\$ -	-100.0%
5615	CAPITAL OUTLAY/COMPOSTING TRUMMEL IMPLEMENT	\$ -	\$ -	\$ 192,844	100.0%
5640	CAPITAL OUTLAY/COMPOSTING FACILITY	\$ -	\$ 850,000	\$ 850,000	0.0%
5655	CAPITAL OUTLAY/ROUTEWARE SOFTWARE	\$ 121,236	\$ 41,861	\$ -	-100.0%
5660	CAPITAL OUTLAY/BACKHOE	\$ -	\$ 85,000	\$ -	-100.0%
5664	CAPITAL OUTLAY/GRAPPLING TRUCK ROLL-OFF	\$ -	\$ 209,460	\$ -	-100.0%
5665	CAPITAL OUTLAY/SWEEPER IMPLEMENT	\$ -	\$ 4,682	\$ -	-100.0%
5699	CAPITAL OUTLAY/BRUSH HOG IMPLEMENT	\$ -	\$ -	\$ 6,500	100.0%
<b>TOTAL SOLID WASTE CAPITAL OUTLAY</b>		<b>\$ 133,569</b>	<b>\$ 1,309,944</b>	<b>\$ 1,049,344</b>	<b>-19.9%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 2,383,966</b>	<b>\$ 3,730,456</b>	<b>\$ 3,511,812</b>	<b>-5.9%</b>
<b>423</b>	<b>TOTAL SOLID WASTE FUND EXPENDITURES</b>	<b>\$ 2,383,966</b>	<b>\$ 3,730,456</b>	<b>\$ 3,511,812</b>	<b>-5.9%</b>

# COURT TRUST FUND

## Trust and Agency Fund 28

### MISSION

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

### DESCRIPTION

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

Table 41 presents the Fiscal Year 2019-20 operating budget for the Court Trust Fund.

**Table 41: COURT TRUST FUND 28**

28 COURT TRUST FUND					
	ACCOUNT NAME	ACTUAL 2017/2018	ADJUSTED BUDGET 2018/2019	PROPOSED 2019/2020	% CHANGE
4151	LAB FEES COLLECTED	\$ 47	\$ -	\$ -	0.0%
4152	SUBSTANCE ABUSE FEE	\$ 55	\$ -	\$ -	0.0%
4153	PREVENTION FEES	\$ 55	\$ -	\$ -	0.0%
<b>301</b>	<b>TOTAL DWI LAB/PREVENTION FEES</b>	<b>\$ 157</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
4154	JUDICIAL EDUCATION FEES	\$ 6,589	\$ 7,000	\$ 7,000	0.0%
4155	COURT AUTOMATION FEES	\$ 13,203	\$ 14,000	\$ 14,000	0.0%
<b>302</b>	<b>TOTAL EDUCATION/AUTOMATION FEES</b>	<b>\$ 19,792</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>0.0%</b>
	<b>TOTAL COURT TRUST FUND REVENUES</b>	<b>\$ 19,949</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>0.0%</b>
28 COURT TRUST FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2017/2018	ADJUSTED BUDGET 2018/2019	PROPOSED 2019/2020	% CHANGE
5544	SUBSTANCE ABUSE EXPENSES	\$ -	\$ -	\$ -	0.0%
5580	LAB/PREVENTION FEE DUE STATE	\$ 183	\$ -	\$ -	0.0%
5581	EDUCATIONAL/AUTOMATION FEE	\$ 20,425	\$ 21,000	\$ 21,000	0.0%
<b>402</b>	<b>TOTAL COURT TRUST FUND EXPENDITURES</b>	<b>\$ 20,608</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>0.0%</b>

# PARKS AND RECREATION DEPARTMENT - LDWI GRANT FUND

## Trust and Agency Fund 29

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### SUMMARY

The Village of Los Lunas administers the DWI Program that serves 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 Parks and Recreation 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 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 and other Misdemeanor offenses. 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, New Mexico State Police, and Valencia County Sheriff's Department.
- **Prevention:** Evidence-based substance abuse prevention programs and activities available throughout Valencia County for K-12<sup>th</sup> grades and other community agencies upon request. Prevention-focused Community collaboration and coordination to address the risk and protective factors within Valencia County with the goals of increasing resiliency, health, and safety for our youth and entire community.
- **Screening:** Each person in Valencia County who is arrested for DWI is court ordered to go through an alcohol screening to determine the severity of the client's 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.
- Collaborate with RMOMS 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 42 and 43 present the Fiscal Year 2019-20 operating budget for the LDWI Grant Fund.

**Table 42: PARKS AND RECREATION DEPARTMENT – LDWI GRANT  
FUND 29 REVENUES**

29 LDWI GRANT FUND					
ACCOUNT NAME	ACTUAL	ADJUSTED		% CHANGE	
	2017/2018	BUDGET 2018/2019	PROPOSED 2019/2020		
385-4010 PROGRAM FEES	\$ 24,638	\$ 17,045	\$ 37,482	119.9%	
<b>385 TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 24,638</b>	<b>\$ 17,045</b>	<b>\$ 37,482</b>	<b>119.9%</b>	
391-4009 DWI GRANT 19-D-J-G-33	\$ 31,000	\$ 73,000	\$ 84,000	15.1%	
392-4009 OSAP GRANT	\$ -	\$ 100,000	\$ 103,600	3.6%	
395-4009 DWI GRANT 19-D-J-D-33	\$ 350,700	\$ 329,788	\$ 334,893	1.5%	
<b>TOTAL GRANT FUNDS</b>	<b>\$ 381,700</b>	<b>\$ 502,788</b>	<b>\$ 522,493</b>	<b>3.9%</b>	
<b>TOTAL LDWI GRANT FUND REVENUES</b>	<b>\$ 406,338</b>	<b>\$ 519,833</b>	<b>\$ 559,975</b>	<b>7.7%</b>	

**Table 43: PARKS AND RECREATION DEPARTMENT - LDWI GRANT  
FUND 29 EXPENDITURES**

29 LDWI GRANT FUND - PERSONNEL SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	PROPOSED	% CHANGE
SUB ACCOUNT NAME		2017/2018	2018/2019	2019/2020	
5392	DWI Prevention Specialist	\$ -	\$ 39,544	\$ 39,944	1.0%
5393	DWI Compliance Officer	\$ 23,442	\$ 33,971	\$ 33,211	-2.2%
5394	Part-time Treatment Provider	\$ 28,384	\$ 28,930	\$ 29,943	3.5%
5395	Part-time Treatment Provider	\$ 25,484	\$ 31,698	\$ 32,930	3.9%
5396	LDAC Treatment Provider (Vacant)	\$ -	\$ -	\$ -	0.0%
5397	DWI Program Coordinator	\$ 51,560	\$ 52,550	\$ 54,792	4.3%
5398	DWI Compliance Coordinator	\$ 44,539	\$ 45,395	\$ 46,685	2.8%
5399	DWI Compliance Officer	\$ 34,510	\$ 35,174	\$ 33,211	-5.6%
		<b>\$ 207,919</b>	<b>\$ 267,262</b>	<b>\$ 270,716</b>	<b>1.3%</b>
5440	FICA EXPENSE	\$ 14,928	\$ 20,446	\$ 20,346	-0.5%
5441	PERA EXPENSE	\$ 34,514	\$ 51,882	\$ 52,295	0.8%
5442	MEDICAL INS. EXPENSE	\$ 33,322	\$ 52,304	\$ 59,757	14.2%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 469	\$ 808	\$ 878	8.6%
5444	WORKERS' COMP. INS. EXPENSE	\$ 1,234	\$ 1,780	\$ 1,774	-0.3%
		<b>\$ 84,467</b>	<b>\$ 127,220</b>	<b>\$ 135,050</b>	<b>6.2%</b>
<b>417</b>	<b>TOTAL LDWI GRANT FUND PERSONNEL SERVICES</b>	<b>\$ 292,386</b>	<b>\$ 394,482</b>	<b>\$ 405,766</b>	<b>2.9%</b>
29 LDWI GRANT FUND - OPERATING SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	PROPOSED	% CHANGE
SUB ACCOUNT NAME		2017/2018	2018/2019	2019/2020	
5505	OPERATING	\$ 58,167	\$ 33,560	\$ 20,710	-38.3%
5506	SUPPLIES & MATERIALS	\$ 10,255	\$ 8,575	\$ 2,675	-68.8%
5509	PROGRAM EXPENSES	\$ 19,784	\$ 17,045	\$ 15,745	-7.6%
5510	OFFICE SUPPLIES	\$ -	\$ 500	\$ 4,900	880.0%
5511	DATA PROCESSING	\$ 1,719	\$ 3,000	\$ 5,037	67.9%
5531	TRAVEL EXPENSES	\$ 4,113	\$ 6,438	\$ 6,438	0.0%
5564	CONTRACTUAL SERVICES	\$ 9,746	\$ 45,821	\$ 48,894	6.7%
5591	OSAP GRANT OPERATIONS	\$ -	\$ -	\$ 12,600	100.0%
5592	OSAP GRANT TRAVEL	\$ -	\$ -	\$ 2,000	100.0%
5593	OSAP GRANT SUPPLIES	\$ -	\$ -	\$ 10,069	100.0%
5594	OSAP CONTRACTUAL	\$ -	\$ -	\$ 20,000	100.0%
5597	GRANT OPERATING	\$ 30	\$ -	\$ 7,850	100.0%
<b>417</b>	<b>TOTAL LDWI GRANT FUND OPERATING EXPENSES</b>	<b>\$ 103,814</b>	<b>\$ 114,939</b>	<b>\$ 156,918</b>	<b>36.5%</b>
29 LDWI GRANT FUND - CAPITAL OUTLAY					
		ADJUSTED			
		ACTUAL	BUDGET	PROPOSED	% CHANGE
SUB ACCOUNT NAME		2017/2018	2018/2019	2019/2020	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
<b>417</b>	<b>TOTAL LDWI GRANT FUND CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
TOTAL EXPENSES		\$ 396,200	\$ 509,421	\$ 562,684	10.5%
<b>417</b>	<b>TOTAL LDWI GRANT FUND EXPENDITURES</b>	<b>\$ 396,200</b>	<b>\$ 509,421</b>	<b>\$ 562,684</b>	<b>10.5%</b>

# REGIONAL DISPATCH FUND

## Trust and Agency Fund 45

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### MISSION

To administer the funds for the Valencia Regional Emergency 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 is GRT's and 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 44 and 45 presents the Fiscal Year 2019-20 operating budget for the Valencia Regional Emergency Dispatch Fund.



**Table 44: REGIONAL DISPATCH FUND 45 REVENUES**

45 REGIONAL DISPATCH FUND					
ACCOUNT NAME	ACTUAL	ADJUSTED	PROPOSED	% CHANGE	
	2017/2018	BUDGET	2019/2020		
		2018/2019			
370-4014 PRINTING & COPYING REVENUE	\$ 500	\$ 500	\$ 500	0.0%	
371-5050 BOSQUE FARMS	\$ 26,924	\$ 33,612	\$ 38,600	14.8%	
372-5050 PERALTA	\$ 36,530	\$ 39,644	\$ 32,046	-19.2%	
373-5050 VALENCIA COUNTY	\$ 183,271	\$ 167,706	\$ 195,971	16.9%	
374-5050 AMR	\$ 31,603	\$ 95,530	\$ 97,747	2.3%	
375-5050 RIO COMMUNITIES	\$ 23,687	\$ 23,619	\$ 24,854	5.2%	
376-5050 CITY OF BELEN	\$ 97,300	\$ 120,770	\$ 117,426	-2.8%	
377-5050 LOS LUNAS	\$ 159,241	\$ 159,025	\$ 184,189	15.8%	
378-5050 LIVING CROSS	\$ -	\$ -	\$ -	0.0%	
<b>TOTAL AGENCY CONTRIBUTIONS</b>	<b>\$ 559,056</b>	<b>\$ 640,406</b>	<b>\$ 691,333</b>	<b>8.0%</b>	
385-4003 E911 MAINT REVENUE	\$ -	\$ 252,177	\$ -	-100.0%	
340-4102 GRT REVENUE	\$ 1,515,147	\$ 1,695,397	\$ 1,440,000	-15.1%	
324-4009 LEGISLATIVE APPROPRIATION	\$ -	\$ -	\$ 1,148,321	100.0%	
	<b>\$ 1,515,147</b>	<b>\$ 1,947,574</b>	<b>\$ 2,588,321</b>	<b>32.9%</b>	
<b>TOTAL REGIONAL DISPATCH FUND REVENUES</b>	<b>\$ 2,074,203</b>	<b>\$ 2,587,980</b>	<b>\$ 3,279,654</b>	<b>26.7%</b>	

**Table 45: REGIONAL DISPATCH FUND 45 EXPENDITURES**

45 REGIONAL DISPATCH - PERSONNEL SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	PROPOSED	% CHANGE
SUB ACCOUNT NAME		2017/2018	2018/2019	2019/2020	
4700	VRECC Director	\$ 73,167	\$ 74,567	\$ 74,567	0.0%
4701	Certified Police Dispatcher	\$ 20,605	\$ 29,578	\$ 28,850	-2.5%
4702	Certified Police Dispatcher	\$ -	\$ 29,578	\$ 31,200	5.5%
4703	VRECC Training Instructor/911 Shift Supervisor	\$ 42,642	\$ 37,959	\$ 37,959	0.0%
4704	Certified Police Dispatcher	\$ 27,182	\$ 31,673	\$ 33,753	6.6%
4705	Non-Certified Police Dispatcher	\$ 24,239	\$ 31,673	\$ 28,852	-8.9%
4706	Non-Certified Police Dispatcher	\$ 33,991	\$ 33,280	\$ 28,850	-13.3%
4707	Part-time Non-Certified Police Dispatcher	\$ 11,493	\$ 29,578	\$ 14,426	-51.2%
4707	Part-time Non-Certified Police Dispatcher	\$ 11,493	\$ 29,579	\$ 14,425	-51.2%
4708	911 Supervisor	\$ 28,127	\$ 31,673	\$ 37,959	19.8%
4709	Call-Taker - Part Time	\$ 9,107	\$ 13,604	\$ 13,604	0.0%
4709	Call-Taker - Part Time	\$ 9,107	\$ 13,604	\$ 13,604	0.0%
4710	Call-Taker - Part Time	\$ 9,609	\$ 13,604	\$ 13,604	0.0%
4710	Call-Taker - Part Time	\$ 9,609	\$ 13,604	\$ 13,604	0.0%
4711	Certified 911 Supervisor	\$ 35,703	\$ 42,574	\$ 37,959	-10.8%
4712	Non-Certified Police Dispatcher	\$ -	\$ 29,578	\$ 28,850	-2.5%
4713	Certified 911 Supervisor	\$ 47,758	\$ 45,387	\$ 45,387	0.0%
4714	Certified Police Dispatcher	\$ 30,163	\$ 30,086	\$ 31,678	5.3%
4715	VRECC Administrative Services Director	\$ 57,346	\$ 62,418	\$ 62,418	0.0%
4716	GIS Technician/MSAG Coordinator	\$ 50,474	\$ 42,640	\$ 42,640	0.0%
4717	Non-Certified Police Dispatcher	\$ 21,761	\$ 29,578	\$ 30,087	1.7%
4718	Certified Police Dispatcher	\$ 11,860	\$ 13,604	\$ 28,850	112.1%
4719	Non-Certified Police Dispatcher	\$ -	\$ 29,578	\$ 28,850	-2.5%
4720	911 Supervisor	\$ 35,752	\$ 37,959	\$ 37,959	0.0%
4721	Non-Certified Police Dispatcher	\$ 25,895	\$ 29,578	\$ 28,852	-2.5%
4722	Non-Certified Police Dispatcher	\$ -	\$ 29,578	\$ 28,850	-2.5%
4723	Non-Certified Police Dispatcher	\$ 11,869	\$ 28,852	\$ 28,852	0.0%
4724	Certified Police Dispatcher	\$ 19,918	\$ 30,449	\$ 30,449	0.0%
4725	Certified Police Dispatcher	\$ -	\$ 29,578	\$ 28,850	-2.5%
5499	OVERTIME	\$ 79,098	\$ 115,000	\$ 110,000	-4.3%
		\$ 737,968	\$ 1,039,991	\$ 1,015,788	-2.3%
5440	FICA EXPENSE	\$ 55,601	\$ 76,425	\$ 76,943	0.7%
5441	PERA EXPENSE	\$ 116,516	\$ 193,934	\$ 197,788	2.0%
5442	MEDICAL INS. EXPENSE	\$ 118,380	\$ 180,424	\$ 237,771	31.8%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,650	\$ 3,297	\$ 3,319	0.7%
5444	WORKERS' COMP. INS. EXPENSE	\$ 3,931	\$ 6,378	\$ 6,774	6.2%
		\$ 296,078	\$ 460,458	\$ 522,595	13.5%
<b>403</b>	<b>TOTAL REGIONAL DISPATCH PERSONNEL SERVICES</b>	<b>\$ 1,034,046</b>	<b>\$ 1,500,449</b>	<b>\$ 1,538,383</b>	<b>2.5%</b>

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

45 REGIONAL DISPATCH - OPERATING SERVICES					
		ACTUAL	ADJUSTED		
		2017/2018	BUDGET	PROPOSED	% CHANGE
	SUB ACCOUNT NAME	2017/2018	2018/2019	2019/2020	
5510	OFFICE SUPPLIES	\$ 24,937	\$ 35,000	\$ 20,000	-42.9%
5511	DATA PROCESSING	\$ 102,697	\$ 166,000	\$ 141,000	-15.1%
5513	GAS & OIL FOR VEHICLES	\$ 638	\$ 1,000	\$ 1,000	0.0%
5514	TRAINING & SEMINARS	\$ 14,937	\$ 17,000	\$ 22,000	29.4%
5515	PRINTING & COPYING	\$ 141	\$ 500	\$ 500	0.0%
5517	PROFESSIONAL SERVICES	\$ 41,474	\$ 47,500	\$ 50,500	6.3%
5518	POSTAGE	\$ 633	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 13,948	\$ 35,000	\$ 40,000	14.3%
5520	ATTORNEY FEES	\$ 12,618	\$ 8,000	\$ 8,000	0.0%
5521	TELEPHONE EXPENSE	\$ 23,514	\$ 21,000	\$ 20,000	-4.8%
5522	SUBSCRIPTION AND DUES	\$ 750	\$ 2,000	\$ 2,000	0.0%
5523	INSURANCE & BONDS	\$ 23,488	\$ 30,420	\$ 30,420	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 687	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS MAINTENANCE	\$ 2,894	\$ 10,000	\$ 10,000	0.0%
5527	FLEET MAINTENANCE	\$ 36	\$ 1,500	\$ 1,500	0.0%
5528	JANITORIAL SUPPLIES/SERVICE	\$ 7,291	\$ 15,000	\$ 15,000	0.0%
5531	TRAVEL EXPENSE	\$ 7,088	\$ 13,000	\$ 15,000	15.4%
5532	AUDIT EXPENSE	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 59	\$ 3,500	\$ 3,500	0.0%
5547	LEASE PAYMENTS	\$ 181,347	\$ 183,327	\$ 183,327	0.0%
5551	BOOKKEEPING CHARGES	\$ 50,699	\$ 68,032	\$ 67,175	-1.3%
5569	RADIO SERVICE	\$ 67,536	\$ 100,000	\$ 148,000	48.0%
5573	E911 MAIN/TELEPHONE SERVICE	\$ -	\$ 252,177	\$ -	-100.0%
<b>403</b>	<b>TOTAL REGIONAL DISPATCH OPERATING SERVICES</b>	<b>\$ 578,912</b>	<b>\$ 1,013,456</b>	<b>\$ 782,422</b>	<b>-22.8%</b>
<b>45 REGIONAL DISPATCH - CAPITAL OUTLAY</b>					
		ACTUAL	ADJUSTED		
		2017/2018	BUDGET	PROPOSED	% CHANGE
	SUB ACCOUNT NAME	2017/2018	2018/2019	2019/2020	
5603	CAPITAL OUTLAY/SUV	\$ 32,511	\$ -	\$ -	0.0%
5617	CAPITAL OUTLAY/CAD & RMS IMPROVEMENTS PROJECT	\$ -	\$ -	\$ 1,148,321	100.0%
5659	CAPITAL OUTLAY/RADIO UPGRADE	\$ 408,656	\$ -	\$ -	0.0%
5681	CAPITAL OUTLAY/BACKUP RADIO	\$ -	\$ 90,000	\$ -	-100.0%
<b>403</b>	<b>TOTAL REGIONAL DISPATCH CAPITAL OUTLAY</b>	<b>\$ 441,167</b>	<b>\$ 90,000</b>	<b>\$ 1,148,321</b>	<b>1175.9%</b>
	TOTAL EXPENSES	\$ 2,054,125	\$ 2,603,905	\$ 3,469,126	33.2%
<b>403</b>	<b>TOTAL REGIONAL DISPATCH FUND EXPENDITURES</b>	<b>\$ 2,054,125</b>	<b>\$ 2,603,905</b>	<b>\$ 3,469,126</b>	<b>33.2%</b>

# EMPLOYEE BENEFIT FUND

## Trust and Agency Fund 60

### SUMMARY

The Village of Los Lunas maintains an Employee Benefit Fund to support the establishment of a Retiree Medical Insurance Plan. The Village provides retiree medical program coverage to current and future retirees of the Village who qualify for retirement under the PERA guidelines. Under its current plan, the Village of Los Lunas will pay 50% of the health insurance premium, and the retiree will pay 50% of the premium for the retiree and dependents not yet eligible for Medicare. Beginning in Fiscal Year 2009, all employees were required to begin paying into the fund at a rate of .65% of their gross salary. This percentage was designed to mirror the employee rates paid under the New Mexico Retiree Health Care Authority medical plan. In addition to the employee contribution, each of the Village's funds contributes 4% of gross salaries to the Employee Benefit fund.

Table 46 presents the Fiscal Year 2019-20 operating budget for the Employee Benefit Fund.

### Table 46: Employee Benefit Fund 60

60 EMPLOYEE BENEFIT FUND					
	ACCOUNT NAME	ACTUAL 2017/2018	ADJUSTED BUDGET 2018/2019	PROPOSED 2019/2020	% CHANGE
4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>370-4014</b>	<b>TOTAL RETIREE PREMIUM PAYMENTS</b>	<b>\$ 56,000</b>	<b>\$ 63,360</b>	<b>\$ 63,599</b>	<b>0.4%</b>
<b>311-3099</b>	<b>EMP. RETIREMENT HEALTH PRGM. CONTRIBUTIONS</b>	<b>\$ 41,367</b>	<b>\$ 40,200</b>	<b>\$ 47,191</b>	<b>17.4%</b>
	<b>TOTAL EMPLOYEE BENEFIT FUND REVENUES</b>	<b>\$ 97,367</b>	<b>\$ 103,560</b>	<b>\$ 110,790</b>	<b>7.0%</b>
3000	TRANSFER FROM GENERAL FUND	\$ 203,993	\$ 220,332	\$ 312,614	41.9%
3020	TRANSFER FROM WATER/SEWER	\$ 27,068	\$ 27,673	\$ 40,387	45.9%
3030	TRANSFER FROM SOLID WASTE FUND	\$ 17,997	\$ 19,992	\$ 26,712	33.6%
3075	TRANSFER FROM REGIONAL DISPATCH FUND	\$ 23,289	\$ 30,270	\$ 40,632	34.2%
3095	TRANSFER FROM LDWI GRANT FUND	\$ 6,263	\$ 8,018	\$ 10,829	35.1%
<b>392</b>	<b>TOTAL TRANSFERS</b>	<b>\$ 278,610</b>	<b>\$ 306,285</b>	<b>\$ 431,174</b>	<b>40.8%</b>
60 EMPLOYEE BENEFIT FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2017/2018	ADJUSTED BUDGET 2018/2019	PROPOSED 2019/2020	% CHANGE
5562	EMPLOYEE BENEFIT PAYMENTS	\$ 141,003	\$ 165,000	\$ 165,000	0.0%
<b>530</b>	<b>TOTAL EMPLOYEE BENEFIT PAYMENTS</b>	<b>\$ 141,003</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>0.0%</b>
	<b>TOTAL EMPLOYEE BENEFIT FUND EXPENDITURES</b>	<b>\$ 141,003</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>0.0%</b>

**Table 47: DEBT SERVICE SCHEDULE**  
**GRT Revenue Bond Series 2016**

<b>VILLAGE OF LOS LUNAS</b> <b>GROSS RECEIPTS TAX REVENUE BOND</b> <b>SERIES 2016</b>				
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
<b>Total</b>	<b>\$ 4,180,000.00</b>	<b>-</b>	<b>\$ 1,901,074.17</b>	<b>\$ 6,081,074.17</b>

**Table 48: DEBT SERVICE SCHEDULE**  
**GO Bond Series 2016**

<b>VILLAGE OF LOS LUNAS  GENERAL OBLIGATION BOND  SERIES 2016</b>				
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
<b>Total</b>	<b>\$ 5,795,000.00</b>	<b>-</b>	<b>\$ 1,189,389.12</b>	<b>\$ 6,984,389.12</b>

**Table 49: SCHEDULE OF INSURANCES**

<b>VILLAGE OF LOS LUNAS SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2020</b>	
Automobile Liability	\$ 272,119
General Liability	100,168
Employee Theft	659
Civil Rights	38,154
Law Enforcement	28,890
Property/Machines & Equipment	93,806
Volunteer Firefighters	30,818
Worker's Compensation	317,547
Unemployment	34,250
Inland Marine	12,564
Fine Arts	5,302
<b>TOTAL INSURANCES</b>	<b>\$ 934,277</b>

<b>VALENCIA REGIONAL EMERGENCY COMMUNICATIONS CENTER SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2020</b>	
Auto Liability	\$ 1,389
General Liability	13,001
Employee Theft	437
Civil Rights	9,533
Electronic Data Processing Equipment (EDP)	6,642
Worker's Compensation	4,725
Unemployment	3,319
<b>TOTAL INSURANCES</b>	<b>\$ 39,046</b>

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## **SUPPLEMENTAL BUDGET INFORMATION**

### **FY 2019-20 Final Budget Capital Outlay Detail General Fund 11**

<u>Line Number</u>	<u>Description</u>	<u>FY19/20 Budget Request</u>
11-407-5671	CAPITAL OUTLAY/GENERAL PARK IMPROVEMENTS Chester Skinner Park: Playground and fencing improvements Artistic Park: Shade structures Heritage Park: Shade structures Buena Vista Park: Fencing	
	<b>Total</b>	<b>\$ 200,000</b>

### **FY 2019-20 Final Budget Capital Outlay Detail Local LEDA GRT Fund 15**

<u>Line Number</u>	<u>Description</u>	<u>FY19/20 Budget Request</u>
15-422-5601	CAPITAL OUTLAY/TANK 3 SITE IMPROVEMENTS Drilling of the Well #3 Construction observation Well #3 Design, survey, arsenic treatment facilities Phase I arsenic treatment facilities/Pay #1 Construction Note: Design, bidding, and Construction, for replacing Well #3 and improving the existing pumping and arsenic treatment facilities.	\$ 700,000 \$ 60,000 \$ 400,000 \$ 240,000
	<b>Total</b>	<b>\$1,400,000</b>
15-422-5610	CAPITAL OUTLAY/NM 6 RAIL PARK WATERLINE Design Phase Basic Services Bid Award, Construction Pay #1 Construction Pay #2 Construction Pay #3 Construction Observation 6-7 months Note: Water supply for Westside development, Design, survey, construction and booster station	\$ 202,000 \$ 400,000 \$ 650,000 \$ 385,000 \$ 60,000
	<b>Total</b>	<b>\$1,697,000</b>

## **SUPPLEMENTAL BUDGET INFORMATION (Continued)**

### **FY 2019-20 Final Budget Capital Outlay Detail Local LEDA GRT Fund 15 (Continued)**

<u>Line Number</u>	<u>Description</u>	<u>FY19/20 Budget Request</u>
15-422-5615	CAPITAL OUTLAY/RAIL PARK STORAGE TANK 8 Design Phase Basic Services, survey, geo-technical Note: Proposed location near transfer Station, above ground storage, operational, emergency and fire protection	<b>Total \$ 200,000</b>
15-422-5620	CAPITAL OUTLAY/WESTSIDE INTERCEPTOR SEWER STUDY Professional Services Study final payment application Note: Final payment for professional services contract. The study will assist to recapture lost sewer capacity and make recommendations to improve the sewer collection system	<b>Total \$ 60,000</b>
15-422-5625	CAPITAL OUTLAY/LOS MORROS/MORRIS SEWER CAPACITY EXPANSION Design Phase Basic Services, survey, geo-technical Note: This project anticipates pipe bursting the existing 12" sewer line from Los Morros Business Park to the Belen Highline Canal with a 15" pipe.	<b>Total \$ 350,000</b>

### **FY 2019-20 Final Budget Capital Outlay Detail Municipal Street Fund 17**

<u>Line Number</u>	<u>Description</u>	<u>FY19/20 Budget Request</u>
17-406-5556	HWY RIGHT-OF-WAY/SIDEWALK REPAIRS To be determined at a future council meeting	<b>Total \$ 320,000</b>

## SUPPLEMENTAL BUDGET INFORMATION (Continued)

**FY 2019-20    Final Budget Capital Outlay Detail  
State LEDA Facebook Project Fund 18**

Line Number	Description	FY19/20 Budget Request
18-422-5517	CAPITAL OUTLAY/NMED ADMIN ISTRATION FEE New Mexico Environment Department MOU Agreement Note: Project oversight for all State LEDA funded projects total support cost \$100,000 over 5 years Estimated 2019/2020 support cost	<b>Total    \$    20,000</b>
18-422-5619	CAPITAL OUTLAY/WELL 7 PROPERTY ACQ. & DRILLING/ARESENIC TREATMENT FACILITY Design Phase Basic Services Bid Award Well Drilling Construction observation 5-6 months Arsenic treatment design, geo-technical Property acquisition Note: Purchase property, design for Well #7, Well development, construction observation and design of arsenic treatment facilities	\$    60,000 \$  520,000 \$    50,000 \$  200,000 \$  300,000  <b>Total    \$1,130,000</b>
18-422-5630	CAPITAL OUTLAY/HUNINIG RANCH LP EAST SEWER LINE INTERCEPTOR Design, survey, geo-technical and easement coordination Note: an 18" sewer interceptor pipeline was stubbed out to the west of I-25 of Morris Road this stub out will allow a new sewer connection from NM 6 to Morris Rd	<b>Total    \$  100,000</b>
18-422-5637	CAPITAL OUTLAY/I-25 OFF-RAMP SECOND LANE Design Phase Basic Services, survey, geo-technical Bid Award and construction services Note: Construction of an additional right turn on the I-25 off ramp heading west on NM 6	\$    95,000 \$1,072,000  <b>Total    \$1,167,000</b>

## **SUPPLEMENTAL BUDGET INFORMATION (Continued)**

### **FY 2019-20 Final Budget Capital Outlay Detail Infrastructure Fund 25**

<u>Line Number</u>	<u>Description</u>	<u>FY19/20 Budget Request</u>
25-406-5601	<p>MAIN ST LANDSCAPING IMPROVEMENTS/CANAL-LOS CERRITOS Improvements will be between Canal and Los Cerritos Road in front of the New Mexico State Campus to include:</p> <ul style="list-style-type: none"> <li>• Sidewalk replacement</li> <li>• Irrigation</li> <li>• Trees, plants, rock, and park benches</li> </ul>	<b>Total \$ 150,000</b>
25-406-5612	<p>CAPITAL OUTLAY/PARKING LOT/DRAINAGE IMPROVEMENTS</p> <p>Storm water lift station repairs (pumps and control boards) \$ 30,000            Replace SCADA system six lift stations \$ 75,000            Repair storm drainage systems (materials: rock &amp; filter fabric) \$ 10,000            Replace concrete parking at Street Maintenance Yard \$ 25,000            Install new asphalt parking at Fleet Maintenance \$ 65,000            Repair Los Cerritos parking lot (Southside) \$ 25,000            Repair storm drains at Sandoval, Schmidt, Otero, Sichler Rds. \$ 20,000</p>	<b>Total \$ 250,000</b>
25-406-5652	<p>CAPITAL OUTLAY/LOCAL STREET IMPROVEMENTS To be determined at a future council meeting</p>	<b>Total \$1,000,000</b>

### **FY 2019-20 Final Budget Capital Outlay Detail Museum of Heritage and Arts Improvement Fund 37**

<u>Line Number</u>	<u>Description</u>	<u>FY19/20 Budget Request</u>
37-408-5688	<p>CAPITAL OUTLAY/MUSEUM IMPROVEMENTS INCLUDING PATIO (Legislative Appropriation \$200,000)            Covered patio for outdoor cultural events            Stage for arts and crafts demonstrations and performances            New electrical and sound system            Landscaped pedestrian connection to Luna Avenue</p>	<b>Total \$ 352,013</b>

## **SUPPLEMENTAL BUDGET INFORMATION (Continued)**

**FY 2019-20 Final Budget Capital Outlay Detail  
River Park and Bosque Improvements Fund 38**

<u>Line Number</u>	<u>Description</u>	<u>FY19/20 Budget Request</u>
38-407-5690	CAPITAL OUTLAY/RIVER PARK IMPROVEMENTS (Legislative Appropriation) Signage Shade structures Playground	
		<b>Total \$ 75,000</b>

**FY 2019-20 Final Budget Capital Outlay Detail  
Sports Complex Improvements Fund 40**

<u>Line Number</u>	<u>Description</u>	<u>FY19/20 Budget Request</u>
40-407-5691	CAPITAL OUTLAY/SPORTS COMPLEX (Legislative Appropriation) Shade structure around the gazebo (trellis) Landscaping Trail ADA improvements	
		<b>Total \$ 475,000</b>

# 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 PROJECTS FUND	A Capital Projects 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.