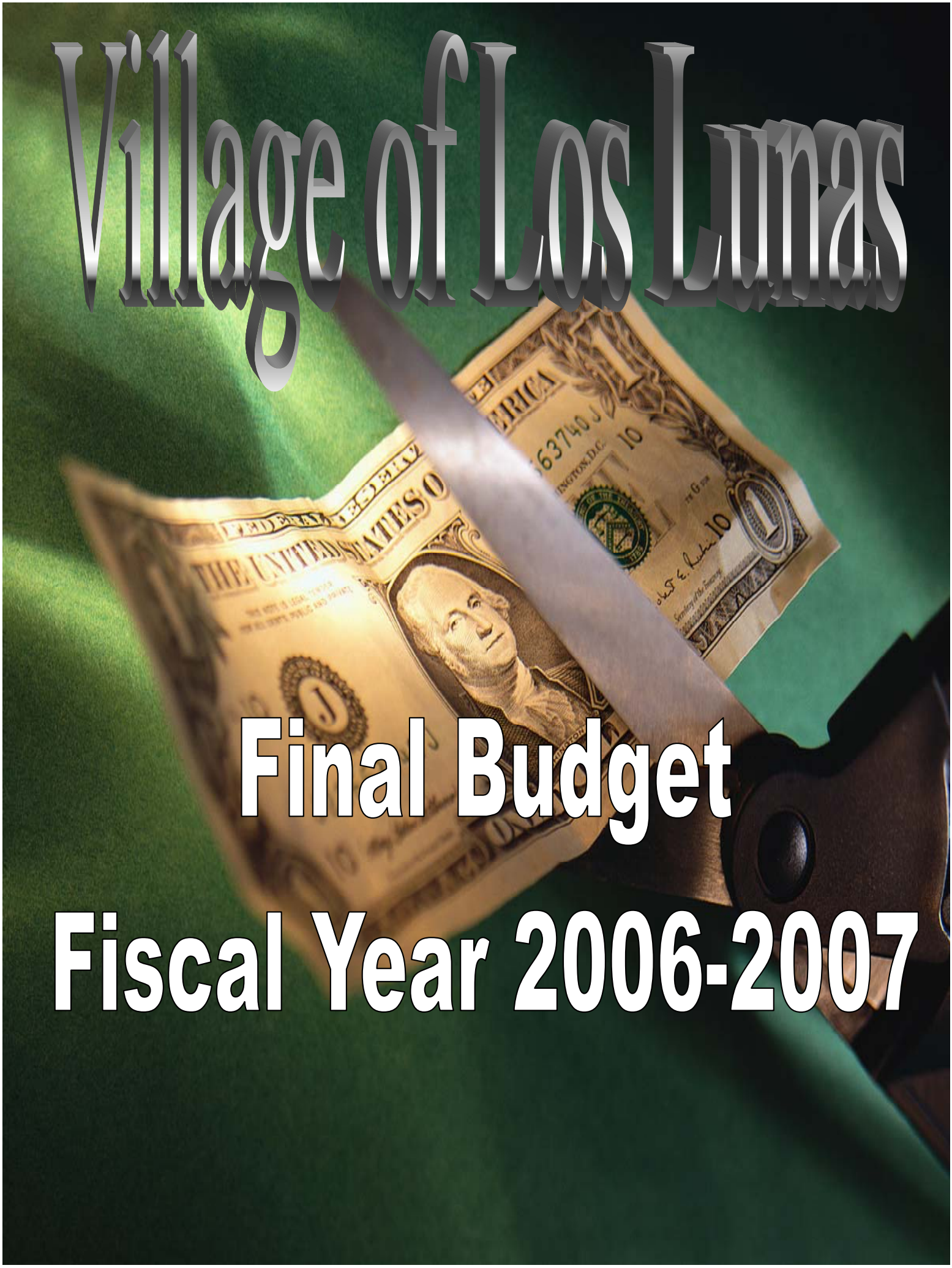
Village of Los Lunas



Final Budget

Fiscal Year 2006-2007

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July 20, 2006

The Honorable Mayor, Council and Citizens
Village of Los Lunas
PO Box 1209
Los Lunas, New Mexico 87031

Gentlemen/Ladies:

Submitted herewith is the Fiscal Year 2006-2007 Budget for the Village of Los Lunas. This document culminates a six (6) month process representing the staff's efforts to not only prepare a comprehensive budget document for the upcoming year, but, to continue with the development of a long term focus to prepare the Village fiscally for future. This budget was developed with major emphasis on the Village's five (5) year capital improvement plan, along with twenty (20) year revenue and operating expenditure projections. These efforts are in keeping with the staff's commitment to an on-going, long-range planning process in all Village affairs.

Preparation of a high-quality budget is a top priority of Village staff. In addition to striving for high quality, significant efforts are continuously made to make the budget document more "user friendly" not only for elected officials, but also for staff, and the citizens of Los Lunas.

Every entity has some method (formal or informal) for prioritizing needs, and thus, developing a budget for their organization. Priorities were developed and utilized in preparation of this document. These priorities also take into account the impact of federal and state unfunded mandates that require local appropriations without outside revenue sources.

Additionally, departmental goals and objectives were used as the basis for the respective department directors to formulate expenditure requests and operational plans. We will continue to make goals and objectives an integral part of our budget process, as well as our daily operations.

Using the Village's 5 Year Infrastructure Capital Improvements Plan (ICIP), state funds and Village appropriations were leveraged to the greatest degree possible for these necessary capital expenses. About $18 million has been budgeted for capital purchases and capital projects. The Village

continues to focus on repairing, replacing and upgrading water/sewer lines, upgrading Village streets, developing park areas, constructing a transportation building and enhancing technology based systems. Additionally, lease/purchase arrangements continue to be made for certain capital purchases with special or enterprise fund revenues.

Significant increases in community development related activities, including building permits, zoning cases, and code enforcement cases have been experienced in the past decade. One of the Villages' newest economic development projects has been a Merillat Cabinet Manufacturing business. Fiscal Year 2006-2007 Budget highlights includes expenditures in the following areas:

1. Focusing on economic development. The Village's priority is to continue efforts to attract new businesses to Los Lunas. The additions of new retail trades continue to provide significant new employment opportunities for citizens of Los Lunas.
2. With the completion and adoption of the updated Comprehensive Master Plan for the Village, efforts are now focused on reviewing and updating various Village fees (e.g. impact and permit fees).
3. Continuing to work with an Economic Development Specialist to assist in attracting both industrial development and retail trade.

Since the Village of Los Lunas is a service-oriented organization, a significant portion of the budgeted expenditures is personnel services (i.e. payroll, health insurance, sick leave, retirement, etc.). Several other employee related expenditures are treated as operating expenses, and therefore, not categorized as personnel services. In Fiscal Year 2006-2007, we will strive to provide for the following:

1. Emphasize employee training.
2. Emphasize the Village Safety Program, to continually lower the Village Workers compensation modifier.
3. Implement a new salary plan based on a policy that the Village will pay employees at 100% of the prevailing rates paid for similar occupations by the public and private employers with whom we compete for high quality staff, if financially able, based on the non-weighted average rates of designated comparator employers.

The primary industry in the Village of Los Lunas continues to be retail-trade. Gross receipt taxes continue to improve and economic indicators demonstrate that the local economy is healthy and thriving. Major retail trade in Los Lunas includes a Wal-Mart Super Center and a Home Depot. In addition, new single dwelling unit permits more than tripled the five year average.

The coming year will continue to present many challenges for the Village of Los Lunas. This budget will accomplish the major priorities that the Village Council, staff and many citizens have identified. Sound fiscal and comprehensive planning will enable the Village to enter the next year in a strong fiscal position.

I would like to express my appreciation to all of the Department Heads and Supervisors of the Village for their efforts in the development of this document.

Sincerely

Phillip Jaramillo
Administrator

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VILLAGE OF LOS LUNAS
2006-2007 FINAL BUDGET

TABLE OF CONTENTS

BUDGET MESSAGE BY VILLAGE ADMINISTRATOR

I. TAB 1 - INTRODUCTION

Budget Overview and Debt Service Funds	1-4
Guide for the Use of Budget Document	4-5
Adoption Resolution	6
Principal Officials	7
Organization Chart	8
Village Policies and Procedures	9-11
Budget Priorities	11-12
Budget Procedures	13-14
Amendments to Fiscal Year Budget	14

II. TAB 2 - SUMMARIES & CHARTS

Total Operating Budget Summary	15-16
Table 1: Budget Recap (All Funds Combined)	17
Table 2: Schedule of Transfers	19-19
Chart 1: Summary Revenues by Fund Type	20
Chart 2: Summary Expenditures by Fund Type	20
Table 3: Schedule of Taxing Authority	21
Table 4: Gross Receipts with Yearly Percentage Growth	22
Graph 1: Gross Receipts Tax Revenue - 13 years	22
Graph 2: Dwelling Units	23
Personnel Services	24-25

III. OPERATING BUDGET

TAB 3 - GENERAL FUND

General Fund Overview	27
Chart 5: General Fund Revenues	27
Graph 3: General Fund Expenditures and Wages	28
Table 6: General Fund-Revenues	29-30
Department Expenditures	
Executive/Administration (Table 7)	31-33
Judicial (Table 8)	34-35
Public Safety - Police (Table 9)	36-38
Fire (Table 10)	39-41
Street (Table 11)	42-44
Parks (Table 12)	45-47
Library (Table 13)	48-49
Community Development (Table 14)	50-52
Vehicle Maintenance (Table 15)	53-54

Community Services (Table 16 & 17) 55-57
General Fund Totals (Table 18) 58

TAB 4:
SPECIAL REVENUE FUNDS
Special Revenue Funds (Chart 6 & Graph 5) 59
State Fire (Table 19) 60
Recreation (Table 20) 61
Lodgers Tax (Table 21) 62
Infrastructure (Table 22) 63
Correction Fees (Table 23) 64
Law Enforcement Protection (Table 24) 65
Emergency Medical Service (Table 25) 66
Municipal Street Improvement (Table 26) 67
2003 Bond Investment Fund (Table 27) 68

ENTERPRISE FUNDS
Enterprise Fund Revenues & Expenditures (Chart 7 & 8) 69
Graph 6 & 7: Water/Sewer & Solid Waste Expenditures 70
Utility Funds
Water/Sewer Fund Revenues (Table 28) 71
Solid Waste Revenues (Table 29) 72
Wastewater Treatment Plant Department (Table 30) 73-75
Water/Sewer Department (Table 31) 76-78
Solid Waste Department (Table 32) 79-81

DEBT SERVICE FUNDS
Gross Receipts Tax Revenue Bond – 1993 (Table 33) 82
Gross Receipts Tax Revenue Bond – 1995 (Table 34) 83

TRUST & AGENCY FUNDS
Court Trust (Table 35) 84
Central Solid Waste Authority (Tables 36) 85-86
Transportation Program (Tables 37, 38, & 39) 87-89
Public Housing Authority (Tables 40 and 41) 90-92
Employee Benefit (Table 42) 93

CAPITAL PROJECT FUNDS
Transportation Building Project (Table 43) 94

IV. TAB 5 - DEBT SERVICE FUNDS, INSURANCE'S, and GLOSSARY
Gross Receipts Tax Revenue Bond 2003A Retirement Schedule 95
Gross Receipts Tax Revenue Bond 2003B Retirement Schedule 96
Schedule of Insurance's (Table 46) 97
Glossary 98-99
Acknowledgement Letter – Financial Services Planner 100

OVERVIEW AND DEBT SERVICE FUNDS

BUDGET OVERVIEW

The Fiscal Year (FY) 2006-2007 Budget includes seventeen (17) funds, which are separated into six (6) fund types. The Village operates on a cash basis (for both budgeting and accounting) and therefore the budget is presented on a cash basis. Total revenues for all funds combined are $36,984,232. Total expenditures are $40,639,368. The total estimated beginning cash balance is $20,850,662 and the total ending cash balance on 6/30/2006 is projected to be $17,195,526. A increase of $11,402,471 (50.81%) from fiscal year 2006.

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

Total revenues will increase by $4,128,194 from FY 2005-2006, which represents a 12.56% increase. The largest dollar increase in revenues is for the Water/Sewer Fund, $4,726,749. General fund revenues for the Village will increase by 28.03% ($4,203,761), with the most significant increases being in the Grants category ($1,431,527) and the State Shared Taxes category ($1,073,021).

1. Gross receipts tax including state shared (1,225%) and municipal gross receipts (1.00%) totaling $8,447,483 represents 43.99% of total revenues in the general fund.

2. Property tax rates imposed by the Governing Body are at the maximum rate authorized, $7.65 per $1,000. Revenues from property taxes (including delinquencies) will total $1,233,418 and represent 6.42% of general fund revenues.

3. State shared taxes include the cigarette tax, auto license distribution, and gross receipts tax. State shared tax revenues totals $4,814,475 and comprises 25% of the revenues in the general fund. Although the 1.225% state shared gross receipts tax is actually a shared tax, it is categorized as a gross receipts tax in order to reflect a true picture of the impact of gross receipts. In addition, the Village is required to report the gasoline tax, formerly categorized as a general fund revenue, as a “Special Revenue Fund”.

4. Franchise taxes from the utility and cable companies total $287,448 which represents 1.5% of the total revenues in the general fund.

5. License and permit revenue totals $313,196 and represents 2.93% of the total revenue in the general fund.

6. Intergovernmental/grants revenues total $6,698,849 or 27.18% of the total revenues in the general fund.

7. Sales and service totals $1,146,040 and comprises 5.97% of the total revenues in the general fund.

Total expenditures are projected to be $40,639,368 an increase of 10.977%. However, General Fund expenditures are projected to increase 23.50%.

The Utility Fund is an enterprise fund that accounts for all water and sewer operations. Total revenues in the fund are projected to be $8,844,920, which is an increase of 114.78% from fiscal year 2005-2006.

The Village has completed six of seven phases defined by the Village's water master plan. The seven phases are as follows; Phase I – Tank and Transmission Line; Phase II – Transmission Line; Phase III - Water Well; Phase IV – Reconstruct Pump Station; Phase V – South Water Loop Installation; Phase VI – South Water Loop Extension; and Phase VII – North Water Loop Installation. Only the South Loop Extension remains.

Expenditures are projected to total $8,571,866, which is a 60.34% increase from fiscal year 2005-2006. As discussed above, this expenditure reflects a continuance of the projects that began in previous years.

The Solid Waste Department continues with its operations improvements programs which were prompted by the State mandated closure of the Village landfill. Improved Operations now includes a materials recovery and transfer facility. In addition, the department has continued with its automation of the solid waste collection system. Solid waste rates were only increased by 2.4% that represents a cost of living increase.

The special Revenue funds of the Village are as follows:

1. Recreation Fund
2. State Fire
3. Emergency Medical Services
4. Law Enforcement Protection
5. Corrections Fees
6. Infrastructure Fund
7. 2003 Bond Investment Fund
8. Lodgers Tax
9. Municipal Street Fund (Gasoline Tax)

The total combined revenues of the Special Revenue Funds is projected at $3,841,786 with budgeted expenditures of $5,498,094. These funds were set up as a result of New Mexico State Law and our needed to track funding sources. Information for the three major Special Revenue Funds are discussed below:

- 2003 Bond Investment Fund. This fund was developed to ensure proper accounting for the Bond monies realized from the 2003 bond issue.

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

- Municipal Street Fund. This fund consists of revenues derived from gasoline taxes and is used to finance equipment, highway right-of-ways, and utilities for the street department.

DEBT SERVICE FUNDS

The Village of Los Lunas currently has two service bonds which are described below.

Gross Receipts Tax Revenue Bonds

1. Gross Receipts Tax Improvement Revenue Bonds, Series 2003A April, 2003 $5,175,000.

2. Gross Receipts Tax Refunding Revenue Bond, Series 2003B April, 2003 $4,565,000.

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

GUIDE FOR THE USE OF BUDGET DOCUMENT

Summary

This document is the annual budget of the Village of Los Lunas, New Mexico for the budget year beginning July 1, 2006 and ending June 30, 2007. The primary purpose of this document is to plan the receipts and expenditures of all Village moneys in accordance with the policies of the State of New Mexico Statutes, as required by the State Department and Administration, Local Government Division. By adoption of this budget, the Village Governing Body establishes the level of services to be provided, the amount of taxes and utility rates to be charged and the various programs to provide these services. The adoption of the budget is probably the most important decision made by the Village Council each year.

The Budget document begins with a budget message by the Village Administrator. The document is then divided into four (4) basic sections.

SECTION TWO

Summaries, Statistics and Charts, are included in Section Two. This section also includes summaries of the Village's budgeted revenues, expenditures, and other sources by fund as well as graphic presentations of such financial information.

SECTION THREE

Section three contains the Operating Budget which represents the actual line item budget approved for the current year with comparison to the budget of the prior year. In addition, for comparison purposes, the actual figures are provided for the year proceeding the prior budget year. Budgets are presented for General Fund, Enterprise Funds, Special Revenue Funds, Trust

and Agency Funds, and Capital Project Funds. The General Fund and Enterprise Funds are the two primary operating funds of the Village. Their moneys are not commingled and their operations are separate from one another. Each department within these funds is presented in the budget and includes a two-year comparison. Even though all departments are budgeted separately, certain departments assist in the services of other departments.

SECTION FOUR

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

SECTION FIVE

Debt Service schedules are provided in this Section to explain the payment of principal and interest on general long-term debt of the Village and the purpose of each bond issue. In addition, this Section contains a schedule of insurance's and a short Glossary. The Glossary is presented to facilitate the "User Friendliness" of the budget.

CONCLUDING STATEMENT

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

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

BUDGET RESOLUTION FOR FISCAL YEAR 2006-2007

The budget resolution for Fiscal Year 2006-2007 is presented on the following page. The budget and budget resolution were presented before the Council at its regular scheduled meeting on July 20, 2006 and was passed by a unanimous vote.

VILLAGE OF LOS LUNAS

Resolution No. 06-10

A RESOLUTION ADOPTING THE 2006-2007 FISCAL YEAR REVENUE AND EXPENDITURES 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 2006-2007; 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 Meeting 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 2006-2007.

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

1. The accompanying budget will be the approved budget for the 2006-2007 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 20, 2006.

ATTEST:

_____
Phillip Jaramillo, Administrator

_____
Louis F. Huning, Mayor

_____
Charles Griego, Councilor

_____
Cecilia “CC” Castillo, Councilor

_____
Gerard Saiz, Councilor

_____
Robert Vialpando, Councilor

PRINCIPAL OFFICIALS

GOVERNING BODY

Louis F. Huning, Mayor
Cecilia CC Castillo, Councilwoman
Charles Griego, Councilor
Gerard Saiz, Councilor
Robert Vialpando, Councilor

MANAGER

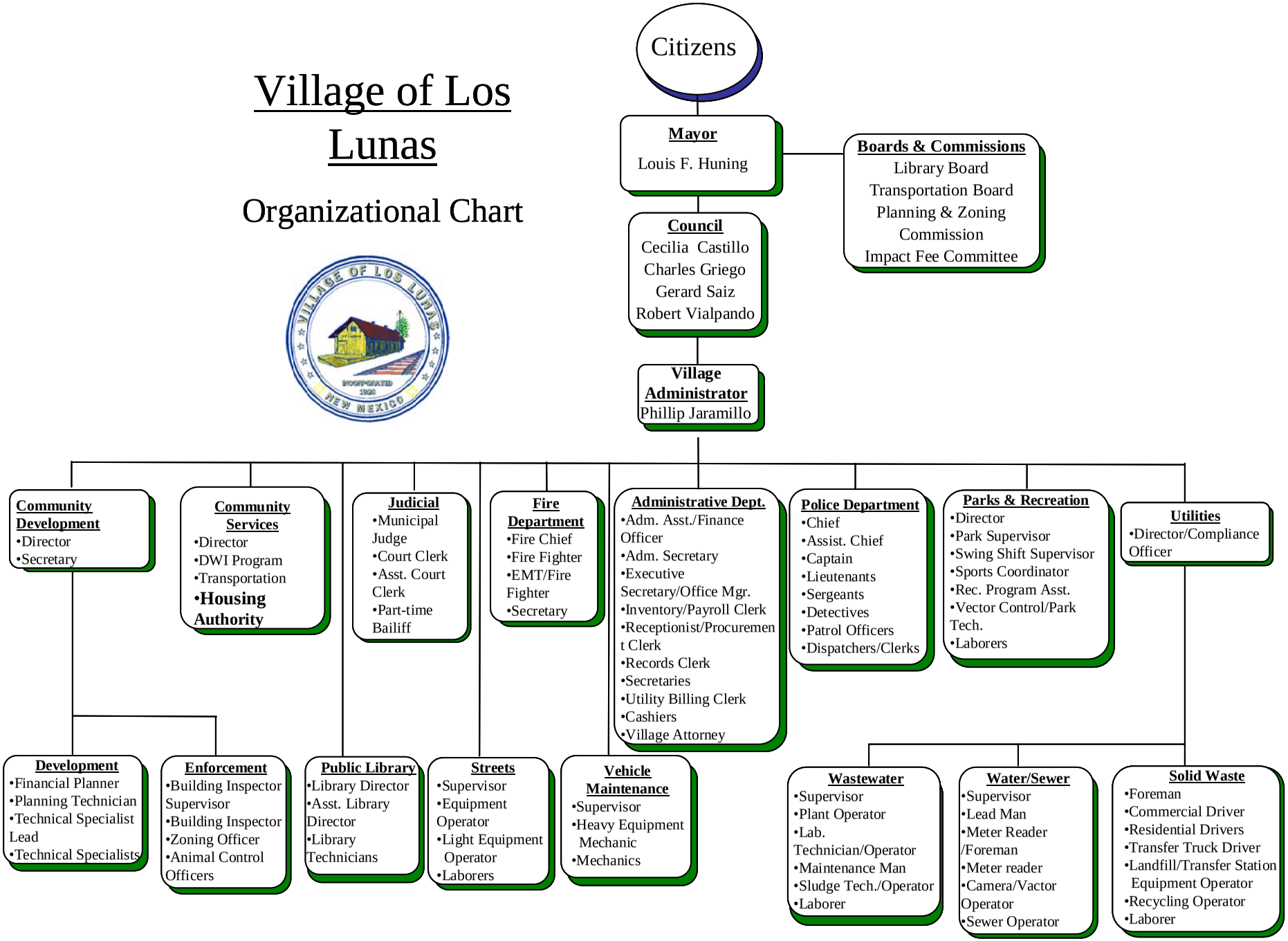
Phillip Jaramillo, Administrator, CMC, AAE

DEPARTMENT HEADS

FINANCE OFFICER – Monica Clarke
JUDICIAL – Judge J. Aragon
POLICE – Chief Nick Balido
FIRE – Chief Atilano Chavez
COMMUNITY DEVELOPMENT – T.A. Mondragon
UTILITY – Betty Behrend

Village of Los Lunas

Organizational Chart



July 1, 2005

VILLAGE POLICIES AND PROCEDURES

FISCAL POLICY

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

BUDGETING

1. A comprehensive annual budget will be prepared for all funds expended by the Village.

2. The budget will be prepared in such a manner as to facilitate its understanding by citizens, elected officials, and employees.

3. In addition to the public hearings required by state statute prior to adoption of the budget, workshops will be held on the budget that will be open to the public.

4. Copies of the budget will be made available to elected officials, citizens and the media prior to the public hearings and workshops.

5. Budgetary emphasis will focus on providing those basic municipal services which provide the maximum level of services, to the most citizens, in the most cost effective manner, with due consideration being given to all costs - economic, fiscal, and social.

6. The budget process will begin each fiscal year with a list of priorities developed by both management and staff.

7. The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.

8. The Village will adopt and annually update an Infrastructure Capital Improvements Plan (ICIP) and strive to make budgetary decisions in accordance with this plan.

9. The Village will continue to develop operating budgets with a sharp focus on long-term solvency.

10. The Village will maintain a budgetary control system to help it adhere to the established budget.

11. The Village will exercise budgetary control through the governing body and Village Administrator in accordance with state statutes and Village regulations.

12. The Village will continue to prepare and update 20 year financial plans based on historical and current data which serves as an invaluable tool in assisting the Village Governing Body in making sound management decisions. These decisions not only impact the current year but will also impact the future of the Village.

13. The Village will amend the budget only in a manner consistent with State of New Mexico Department of Finance and Administration (DFA) regulations.

14. The Village will maintain a working capital reserve equal to 8.33% (1/12) of the total operating expenditures of the General Fund in accordance with DFA regulations.

15. The Village will create a designated reserve in the General Fund for the purpose of providing for emergency or unplanned expenditures and revenue shortfalls that may occur in a fiscal year. The established goal for this reserve is to maintain a minimum level equal to one month's operations.

16. The Village will charge the Utility Fund and the Section 8 Fund a pro-rated share of Finance and Administration expenses (identified as bookkeeping charges) to help defray the administration cost to the General fund.

INVESTMENTS

1. The Village will maintain an investment policy in accordance with state statutes and its own regulations.

2. The investment policy is designed to accomplish the following:

   a. Maximize investment returns while minimizing risk.

   b. Maintain a level of liquidity to ensure that unanticipated cash needs are met.

   c. Allow for diversification of the Village's portfolio.

   d. Recognize the impact of the Village's investment program on the local economy.

PURCHASING

1. The Village will maintain a purchasing policy featuring a centralized purchasing department in accordance with the State of New Mexico Procurement Code.

2. The Governing Body has adopted a Resolution enacting Village procurement regulations that provide for:

   a. The control of expenditures within appropriations of the adopted budget.

   b. All purchases being made at the most effective and economic 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 and deduction 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 community's needs.

BUDGET PROCEDURES

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

The Village Administrator and Financial Planner 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 packages each Department Head then meets with the Village Administrator to review their budget. During this meeting the budget is refined and prioritized.

After the Village Administrator reviews the expenditures and revenues, a budget retreat is scheduled for the Village Mayor and Council for review. The Village Governing Body reviews the budget at the retreat, where the budget is again refined and prioritized.

When the budget has been finalized by the Village Governing Body, it is compiled by the Finance Department and the following procedures are followed for formal adoption of the budget:

1. The Village Administrator submits to the Governing Body the operating budget for the fiscal year commencing the following July 1st, which must be approved before the proceeding June 1st. The operating budget includes proposed expenditures and the means of financing them.

2. The operating budget is then submitted to the State of New Mexico, Local Government, Department of Finance and Administration (DFA), for preliminary approval. Section 6-

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

3. Upon completion of the closing of the previous fiscal year, the Finance Department reconciles cash balances forward, and budget to actual conditions. A finalized budget is compiled with all changes effected by the previous year-end closing and any adjustments made by DFA. This is then submitted to the Village Administrator for review.

AMENDMENTS TO FISCAL YEAR BUDGET

During the fiscal year, the Village Administrator has the authority, by Council to transfer budgeted amounts within the operational expense budget of a department (i.e. from one line item in operations to another in operations). However, the Council must approve all other budget transfers from one budget category to another (e.g. 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.

The Governing Body holds budget reviews monthly, and at this time a resolution is prepared for any additions, and/or amendment to the budget.

The Village maintains control of the budget through the Department Heads and the Purchasing Program. The Department Heads are responsible in keeping within the budget and they maintain control by careful planning, monitoring their monthly financial reports and daily activities. The purchasing Program was implemented in July 1992, and is used to monitor line item expenditures at the time any purchases are made. The program allows the Purchasing Agent to dishonor a Purchase Order for any line item shown over budget. Since a Purchase Order is required for all purchases, this program assists the department heads as well as management in controlling the fiscal year budget.

Total Operating Budget Summary

Summary

The following schedules and pie charts best illustrate the Village's resources and the application of those resources.

The Budget Recap schedule (Table 1, page 17) is the FY 2006-2007 budget summary of all fund types combined. The total estimated revenues are $36,984,232, which is a 12.56% increase from last year. Chart 1 presents a summary of revenues by fund type including transfers in. The most significant change in fund balances is in the Water/Sewer fund and is due to the amount impact fees being collected for future capital projects.

The total combined expenditure budget is $40,639,368 which represents a 10.97% increase from the prior year. Chart 2 presents a summary of expenditures by fund type including transfers out. The Village is anticipating a slight decrease in its cash balance reserves. The budget recap schedule also shows, by category, the Village's total appropriated budget (excluding intergovernmental transfers) and where the money is spent. Total capital expenditures for all funds combined is $21,755,856.

Municipal Gross Receipts Tax

Tax authorized pursuant to New Mexico State Statutes and implemented by local governments with tax collected from retailers on goods and services sold. The State of New Mexico gives local governments authority to enact a gross receipts tax up to one-and-a-quarter percent. The Village of Los Lunas imposes the maximum tax rate authorized which is 1.3125%

The Village's largest revenue source is highly responsive to changes in economic activity. Because the Village has recently experienced growth rates exceeding 10% annually, the economic fluctuation may affect the collections from year to year depending on the current growth rate for that year. The Village of Los Lunas' GRT actually increased by 30.66% over FY06. However, because a large portion of the GRT increase was the result of new construction, an increase of 6% was used to project revenues for this fiscal year.

For every $1 in Sales, 7.1875% is collected in Gross Receipts Tax (GRT). This is broken down as illustrated in Table 3. Graph 1 shows the past thirteen years of GRT collections, while Table 4 present's thirteen years of GRT collections with the percentage growth for each year. The citizens' of Los Lunas approved the passage of an 1/8 cent gross receipts tax to be dedicated to infrastructure projects. The tax became effective 1/1/2002.

Property Tax

The Village imposed $7.65 per $1,000 property tax rate for FY 2000/2001. This represents the maximum rate a municipality may impose and will generate approximately $1,233,418 for the fiscal year. Table 3 illustrates the property tax rate and valuation broken down between residential and nonresidential. Graph 2 presents dwelling unit information for the past fifteen years.

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

Table 1: BUDGET RECAP
(All Funds Combined)

MUNICIPAL BUDGET

VILLAGE OF LOS LUNAS — **FISCAL YEAR 2006/2007** — NUMBER OF EMPLOYEES: FULL TIME 148

COUNTY OF VALENCIA — **07/01/06 TO 06/30/07** — PART TIME 2

	2005 FINAL VALUATION		OPERATING TAX RATE		PRODUCTION
RESIDENTIAL	$ 108,040,234	X	0.007239	=	$ 782,103
NON RESIDENTIAL	$ 64,134,468	X	0.007037	=	$ 451,314
OIL & GAS		X		=	-
			TOTAL PRODUCTION =		**$ 1,233,418**

FUND NO. (1)	FUND (2)	UNAUDITED BEGINNING CASH BALANCE (3)	ESTIMATED REVENUES (4)	NET CASH TRANSFERS (5)	BUDGETED EXPEND. (6)	ESTIMATED ENDING CASH BALANCE (7)	LOCAL Non-Budgeted Reserve Reqirements (8)
11	**GENERAL FUND**	**$ 6,789,314**	**19,202,176**	**(437,950)**	**19,888,163**	**5,665,376**	**1,657,347**
SPECIAL REVENUE FUNDS							
21	FIRE FUND	$ -	88,012		88,012	0	
22	RECREATION FUND	$ 82,768	76,309		76,000	83,077	
25	INFRASTRUCTURE	$ 3,085	3,200,394	(641,055)	2,413,294	149,130	
16	LODGERS TAX	$ 75,462	65,527		62,000	78,989	
17	MUNICIPAL STREET FUND	$ 441,679	281,395		228,639	494,435	
26	LOCAL GOV.COR.FUND	$ 127,801	66,473		66,473	127,801	
27	LAW ENFORCEMENT	$ -	37,650		37,650	0	
33	2003 BOND INVEST. FUND	$ 5,000,000	0		2,500,000	2,500,000	
39	EMERG. MEDICAL SER.	$ -	26,026		26,026	0	
Total Special Revenue Funds		**$ 5,730,795**	**3,841,786**	**(641,055)**	**5,498,094**	**3,433,432**	**-**
DEBT SERVICE FUNDS							
34	G.R.T. REV. BOND 2003B INFRAS	$ 215,857	9,005	641,055	641,055	224,862	
32	G.R.T. REV. BOND 2003A GF	$ 2,127	-	202,074	202,074	2,127	
Total Debt Service Funds		**$ 217,984.08**	**9,005**	**843,129**	**843,129**	**226,989**	**-**
ENTERPRISE FUNDS							
41	WATER/SEWER FUND	$ 5,275,785	8,844,920	(2,272)	8,571,866	5,546,567	720,561
41A	METER DEPOSIT	$ 170,665				170,665	
43	SOLID WASTE	$ 918,623	1,524,793	(1,802)	1,823,239	618,374	151,937
47	TRANSP. SECTION 5311	$ 11,304	336,795	215,570	558,459	5,210	
47	TRANSP. SECTION 3037		123,848	-	123,848	0	
Total Enterprise Funds		**$ 6,376,376**	**10,830,356**	**211,496**	**11,077,412**	**6,340,816**	**872,498**
TRUST AND AGENCY FUNDS							
28	COURT TRUST	$ 1,881	26,905		26,905	1,881	
44	CENTRAL SOLID WASTE AUTHORITY	$ 626,843	368,423		496,061	499,205	
51	PUBLIC HOUSING AUTHORITY	$ 204,561	1,508,727		1,566,549	146,739	
51A	Section 8 Deposit (Restricted Cash	$ 204,561	0		0	204,561	
60	EMPLOYEE BENEFIT	$ 122,890	3,800	24,380	50,000	101,070	
Total Trust and Agency Funds		**$ 1,160,736**	**1,907,855**	**24,380**	**2,139,515**	**953,456**	**-**
CAPITAL PROJECT FUNDS							
58	TRANS. BUILDING PROJECT	$ 133,619.35	1,193,054		1,193,054	133,619	
Total Capital Project Funds		**133,619**	**1,193,054**	**-**	**1,193,054**	**133,619**	**-**
GRAND TOTAL ALL FUNDS		**$ 20,408,825**	**36,984,232**	**0**	**40,639,368**	**16,753,689**	**2,529,845**

Table 2: SCHEDULE OF TRANSFERS

(11)	(11) GENERAL FUND EXP. BUDGET SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
6000	TRANSFER TO GROSS RECTS. REV. BOND 2003A	$ (375,153)	$ (202,074)	$ (202,074)	0.0%
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	$ (25,474)	$ (17,716)	$ (20,306)	14.6%
6050	TRANSFER TO G.R.T. RESERVE		$ -	$ -	0.0%
6080	TRANSFER TO TRANSPORTATION SEC. 3037 & 5311		$ (119,673)	$ (215,570)	80.1%
492	TRANSFERS	$ (400,627)	$ (339,463)	$ (437,950)	29.0%
GENERAL FUND TRANSFERS		$ (400,627)	$ (339,463)	$ (437,950)	29.0%

(25)	(25) INFRASTRUCTURE FUND SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
6040	TRANSFER TO GROSS RECTS. REV. BOND 2003B		$ (640,305)	$ (641,055)	0.1%
60..	TRANSFER FROM 2003 BOND INVESTMENT FUND		$ -	$ -	0.0%
492	TRANSFERS		$ (640,305)	$ (641,055)	0.1%
INFRASTRUCTURE FUND TRANSFERS		$ -	$ (640,305)	$ (641,055)	0.1%

(33)	(33) 2003 BOND INVESTMENT FUND SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
6020	TRANSFER TO INFRASTRUCTURE FUND		$ -	$ -	0.0%
492	TRANSFERS	$ -	$ -	$ -	0.0%
2003 BOND INVESTMENT FUND TRANSFERS		$ -	$ -	$ -	0.0%

Table 2: SCHEDULE OF TRANSFERS CONTINUED

(41)	(41) WATER/SEWER FUND SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	$ (3,555)	$ (1,935)	$ (2,272)	17.4%
492	TRANSFERS	$ (3,555)	$ (1,935)	$ (2,272)	17.4%
WATER/SEWER FUND TRANSFERS		$ (3,555)	$ (1,935)	$ (2,272)	17.4%

(43)	(43) SOLID WASTE FUND SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	$ (1,959)	$ (1,396)	$ (1,802)	29.1%
492	TRANSFERS	$ (1,959)	$ (1,396)	$ (1,802)	29.1%
SOLID WASTE FUND TRANSFERS		$ (1,959)	$ (1,396)	$ (1,802)	29.1%

Chart 1: Summary Revenues by Fund Type

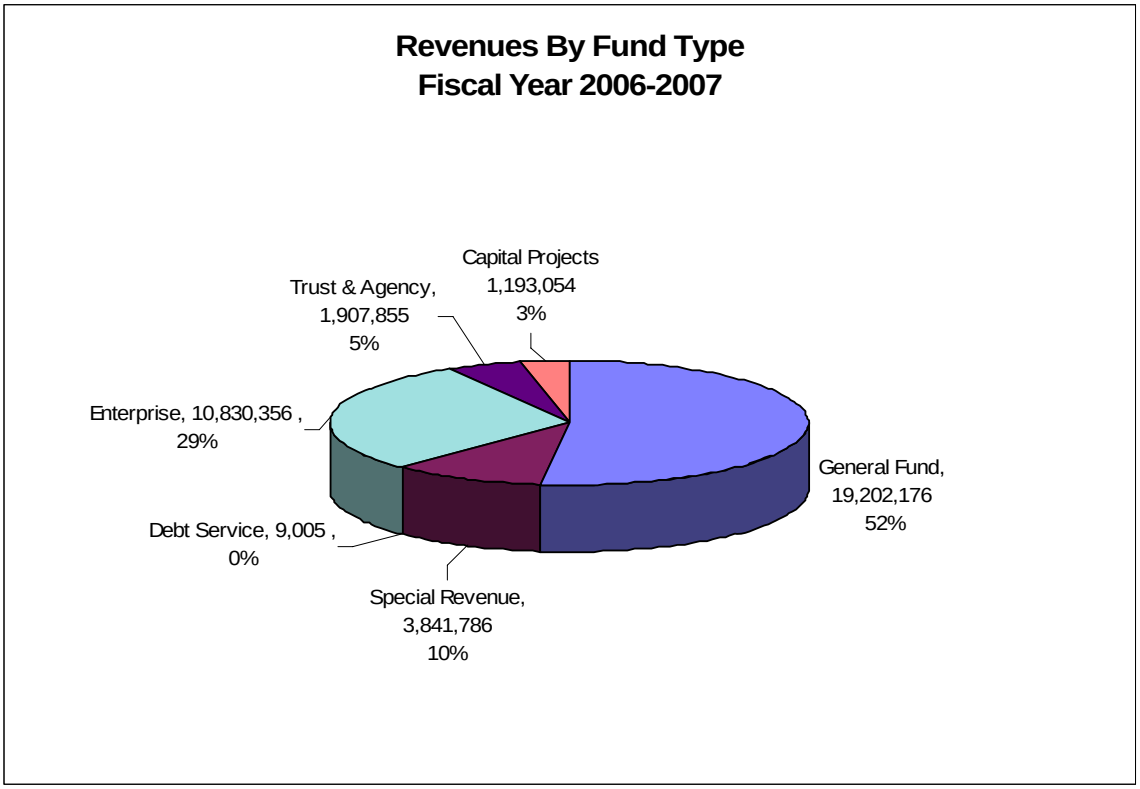


Chart 2: Summary Expenditures by Fund Type

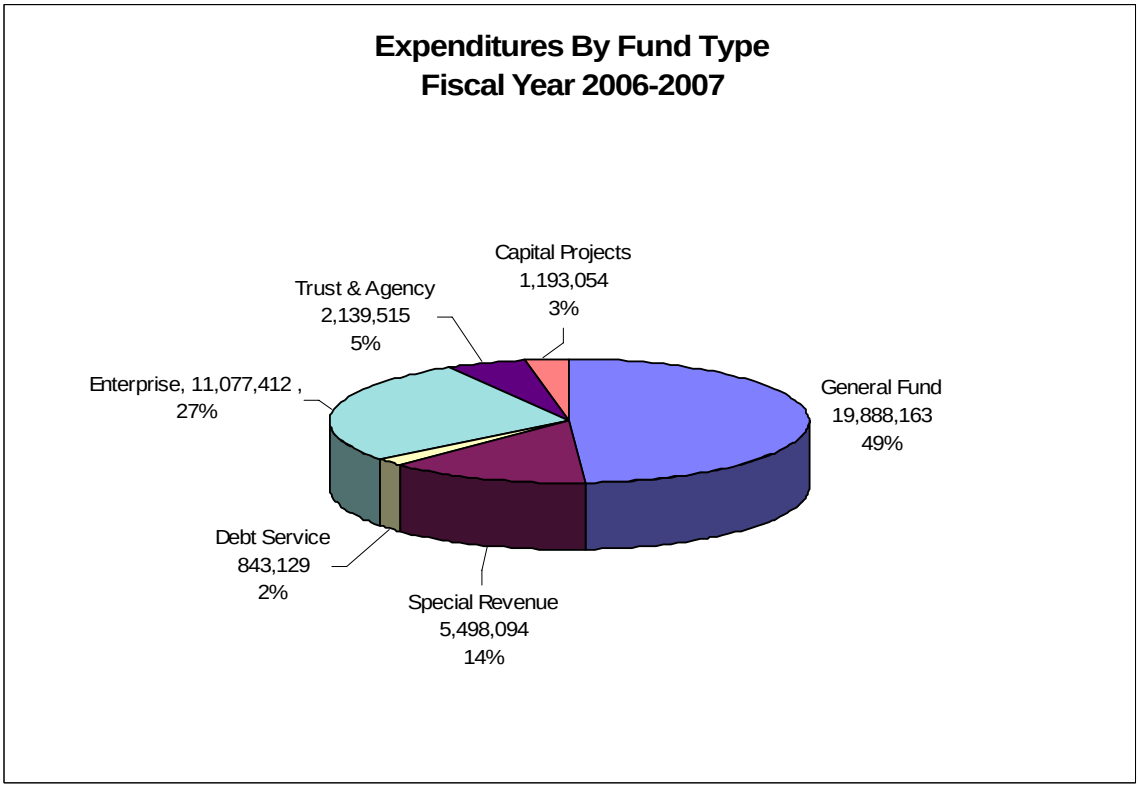


Table 3: Schedule Taxing Authority

SCHEDULE OF TAXING AUTHORITY IMPOSED BY THE VILLAGE OF LOS LUNAS FOR FISCAL YEAR 2006-2007

GROSS RECEIPTS TAX IMPOSED BY THE VILLAGE OF LOS LUNAS	
LOCAL OPTION TAX	
Municipal Gross Receipts Tax……	1.0000%
Special Municipal Gross Receipts Tax……	0.2500%
Environmental Municipal Gross Receipts Tax……	0.0625%
Infrastructure Municipal Gross Receipts Tax……	0.2500%
Total Local Option GRT Imposed by the Village of Los Lunas……	1.5625%
STATE SHARED TAX - Returned to the Village of Los Lunas……	1.2250%
Total Gross Receipts Tax Received by the Village of Los Lunas……	**2.7875%**
GRT imposed by Valencia County affecting the Village of Los Lunas……	0.6250%
GRT imposed by the State of New Mexico (Net of State Share 1.225 Returned to Los Lunas)……	4.2750%
LESS: Municipal Credit……	-0.5000%
GROSS RECEIPTS TAX RATE FOR THE VILLAGE OF LOS LUNAS……	**7.1875%**

PROPERTY TAX IMPOSED BY THE VILLAGE OF LOS LUNAS

The Village of Los Lunas currently imposes a Property Tax Rate of $7.65 per $1,000 which is the maximum Property Tax rate authorized.

RESIDENTIAL VALUATION - 2003 TAX YEAR……	$	108,404,234
NON-RESIDENTIAL VALUATION - 2003 TAX YEAR……	$	64,134,468
TOTAL VALUATION - 2003 TAX YEAR……	$	172,538,702

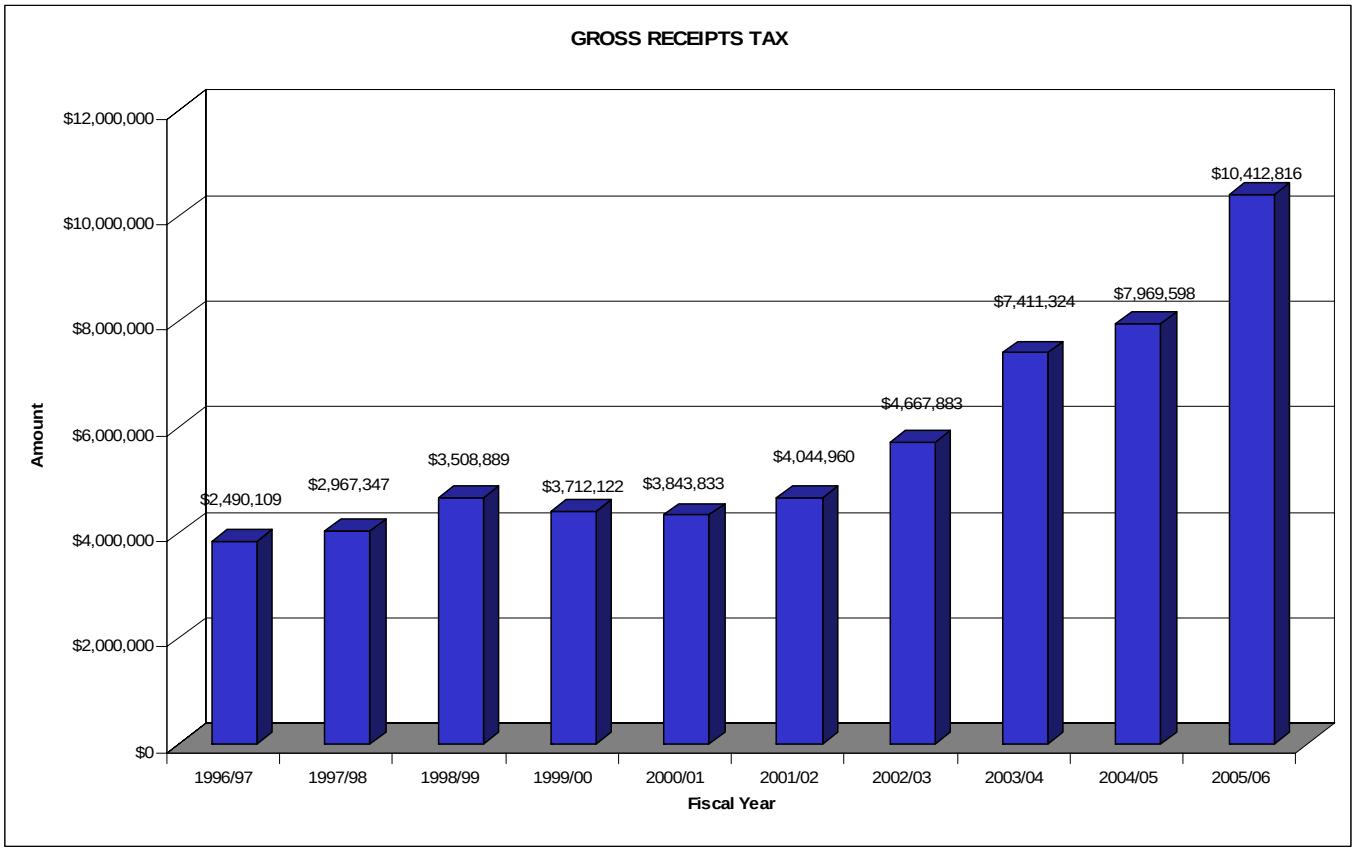
BONDING CAPACITY

ASSESSED VALUATION……	$	172,538,702
LIMITATION……		4%
BONDING CAPACITY……	$	6,901,548
LESS: OUTSTANDING G.O. BONDS……	$	-
NET BONDING CAPACITY……	**$**	**6,901,548**

Table 4: Ten Year Gross Receipts with Yearly Percentage Growth

	GROSS RECIEPTS TAX REVENUE WITH GROWTH PERENTAGE FROM PREVIOUS YEAR									
	1996/97	**1997/98**	**1998/99**	**1999/00**	**2000/01**	**2001/02**	**2002/03**	**2003/04**	**2004/05**	**2005/06**
GROSS RECEIPTS TAX	$3,843,833	$4,044,960	$4,667,883	$4,398,585	$4,336,133	$4,652,782	$5,705,876	$7,411,324	$7,969,598	$10,412,816
PERENT GROWTH		5.23%	15.40%	-5.77%	-1.42%	7.30%	22.63%	29.89%	7.53%	30.66%

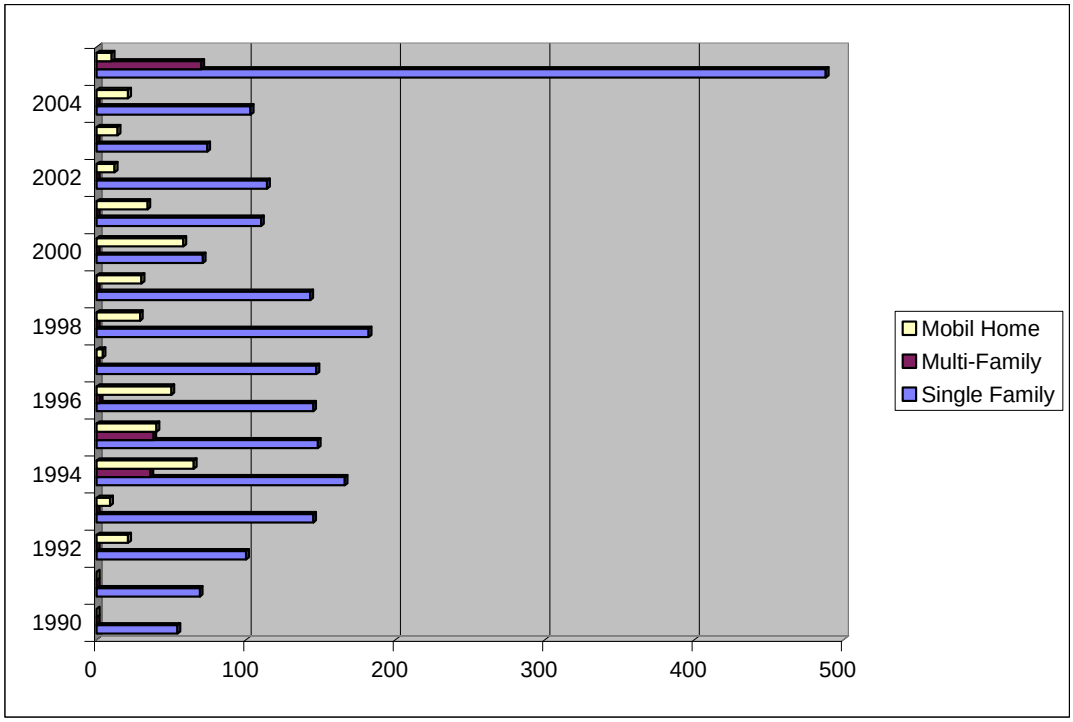
Graph 1: Ten Years Gross Receipts Tax Revenue



Graph 2: Dwelling Units

Village of Los Lunas
Schedule of Building Permits

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Single Family	54	69	100	145	166	148	145	147	182	143	71	110	114	74	103	488
Multi-Family	0	0	0	0	36	38	2	0	0	0	0	0	0	0	0	70
Mobil Home	0	0	21	9	65	40	50	4	29	30	58	34	12	14	21	10



Personnel Services

Summary of Personnel Services

The following table and charts present the Village of Los Lunas Personnel Schedule for Fiscal Year 2006-2007.

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 Fund and Trust and Agency Fund.
The pie charts illustrate the appropriations of personnel services by Fund Type as well as Wage and Benefits. Chart 3 shows that General Fund accounts for 80.94% of Village personnel services. Village services such as Streets, Police, Fire and Administrative services are accounted for in the General Fund. The next largest is the Utility Fund (Enterprise) with 16.87% of Village employees.

Chart 4 illustrates the amount of salaries and benefits provided to all Village employees. This fiscal year the Village of Los Lunas implemented a new salary plan based on a policy that the Village will pay employees at 100% of the prevailing rates paid for similar occupations by the public and private employers with whom we compete for high quality staff, if financially able, based on the non-weighted average rates of designated comparator employers. With the implementation of the new salary plan, no new positions were authorized.
Last year the budget indicated a total of 164 authorized positions however only 156 positions were authorized. This was due to double counting error in the Transportation program. For FY07, there are 150 authorized positions.

Chart 3: Personnel Services

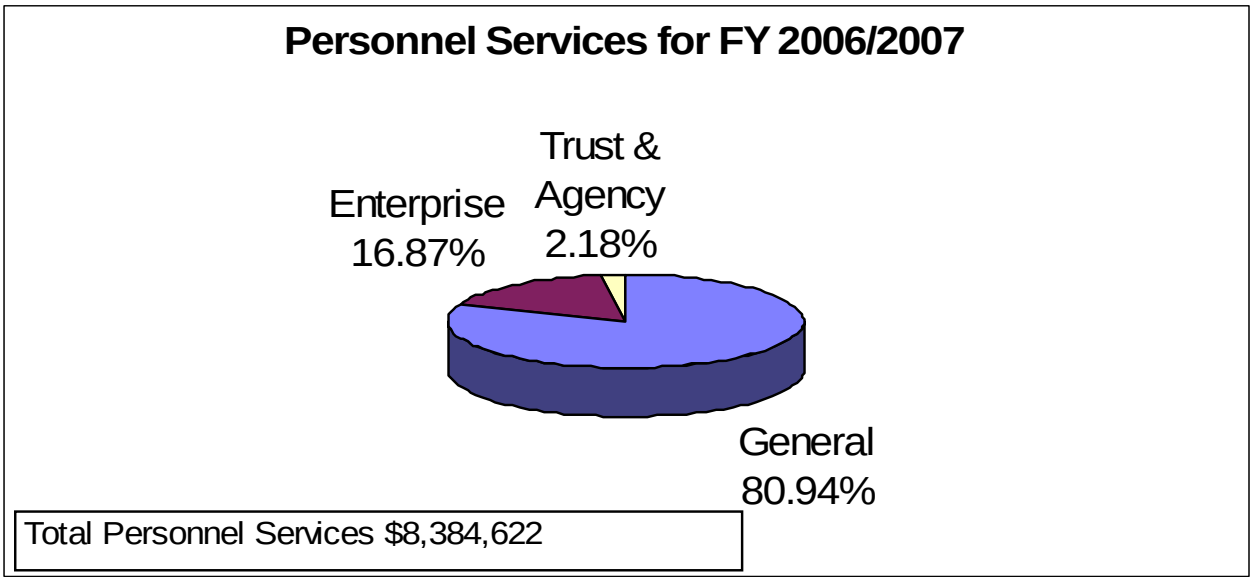


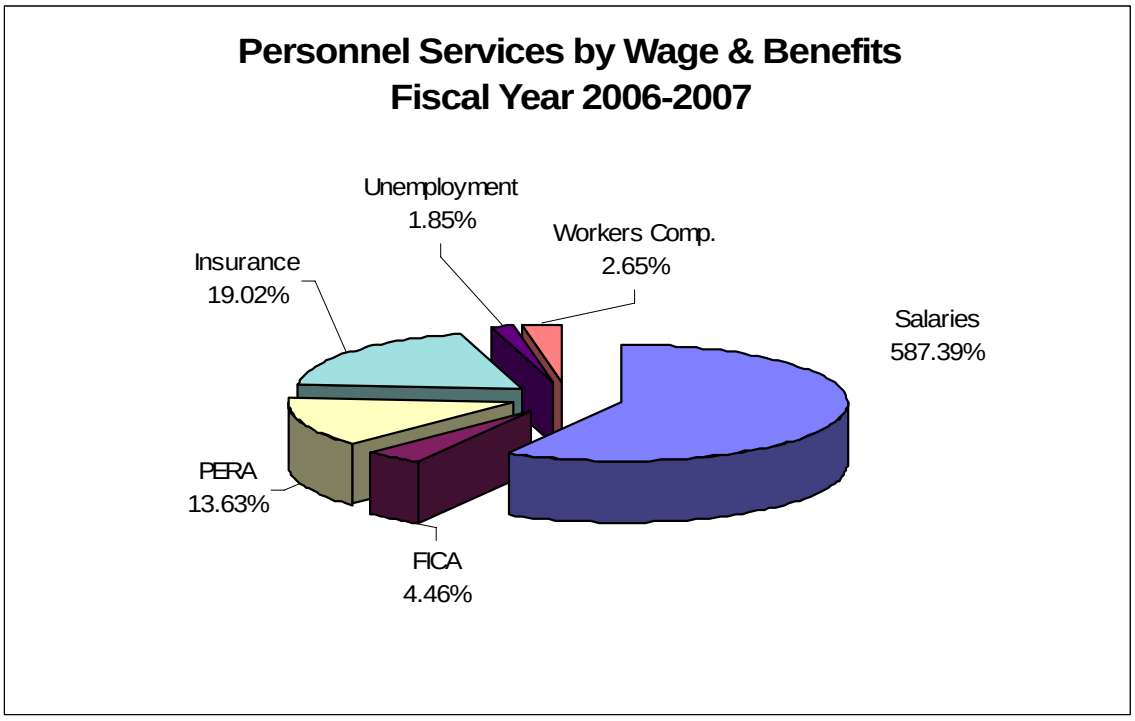
Table 5: Summary Personnel Services FY 2006-2007

Village of Los Lunas
Personnel Services Summary
Fiscal Year 2006-2007

GENERAL FUND - DEPARTMENT	No. of EMP. *	Wages	FICA	PERA	Insurance	Unempl.	Workmens Comp.	Total
Executive/Administration	11	$434,675	$33,253	$75,038	$173,203	$1,177	$2,453	$719,798
Judicial	3	$118,583	$9,072	$22,546	$32,476	$144	$669	$183,489
Police	37	$1,481,010	$113,297	$437,361	$400,532	$4,443	$88,116	$2,524,761
Fire	14	$467,368	$35,754	$136,291	$151,553	$1,402	$14,946	$807,314
Street	7	$210,793	$16,126	$40,077	$75,776	$632	$26,354	$369,758
Parks	16	$561,806	$42,978	$99,150	$173,203	$1,685	$29,589	$908,412
Library	7	$169,937	$13,000	$32,309	$75,776	$510	$1,193	$292,726
Community Development	12	$451,353	$34,529	$85,814	$129,902	$1,354	$8,641	$711,594
Vehicle Maintenance	2	$61,996	$4,743	$11,787	$21,650	$186	$3,879	$104,242
Community Services	3	$103,689	$7,932	$19,714	$32,476	$311	$585	$164,707
Total	112	$4,061,212	$310,683	$960,086	$1,266,548	$11,845	$176,427	$6,786,801
ENTERPRISE FUNDS - FUND								
Treatment Plant	7	$251,983	$19,277	$47,908	$75,776	$756	$13,271	$408,971
Water/Sewer Utility	6	$202,364	$15,481	$38,475	$64,951	$607	$10,658	$332,536
Solid Waste	13	$11,000	$0	$27,578	$68,539	$140,728	$1,081	$248,926
Transportation	9	$254,906	$19,500	$47,228	$86,602	$765	$15,341	$424,342
Total	35	$720,254	$54,258	$161,189	$295,868	$142,855	$40,352	$1,414,775
TRUST & AGENCY FUNDS - FUND								
Housing Authority	3	$114,642	$8,770	$21,796	$32,476	$344	$5,017	$183,045
Total	3	$114,642	$8,770	$21,796	$32,476	$344	$5,017	$183,045
TOTAL PERSONNEL SERVICES	150	$4,896,107	$373,711	$1,143,071	$1,594,892	$155,044	$221,796	$8,384,622

* Excludes Elected Officials

Chart 4: FY 2006-2007 Wage and Benefits



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GENERAL FUND

Revenues

Chart 5 presents the General Fund Revenues ($19,202,176) by category groups. Taxes both State shared and Village imposed make up 53% of the General Fund revenues. The second single major source of revenues is Village Services. Based on percentage growth, Licenses, Registration and Permits had the largest growth rate due to the growth in commercial and residential building permits.

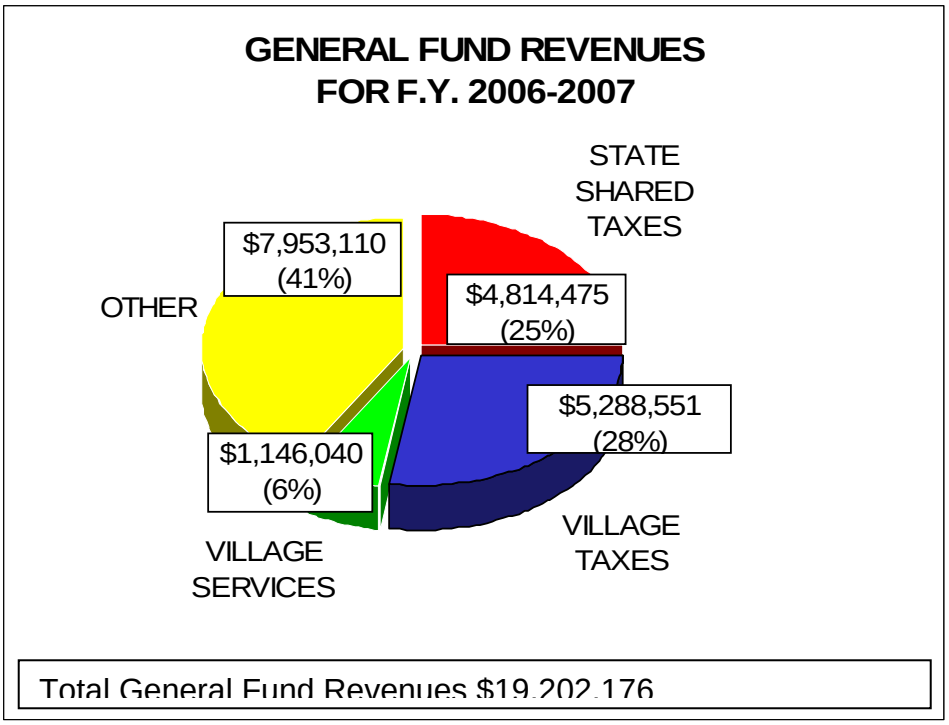
Expenditures

Graph 3 presents the General Fund Expenditures and Wages by Department. The Village Police Department represents the highest wage expense at 40%. The Parks and Recreation Department is second at 14%. The Administrative department expenditures grew significantly with addition of the Transportation building capital project. The Fire department's expenditure increase is due to the property acquisition capital outlay line item to be used for a new sub-station.

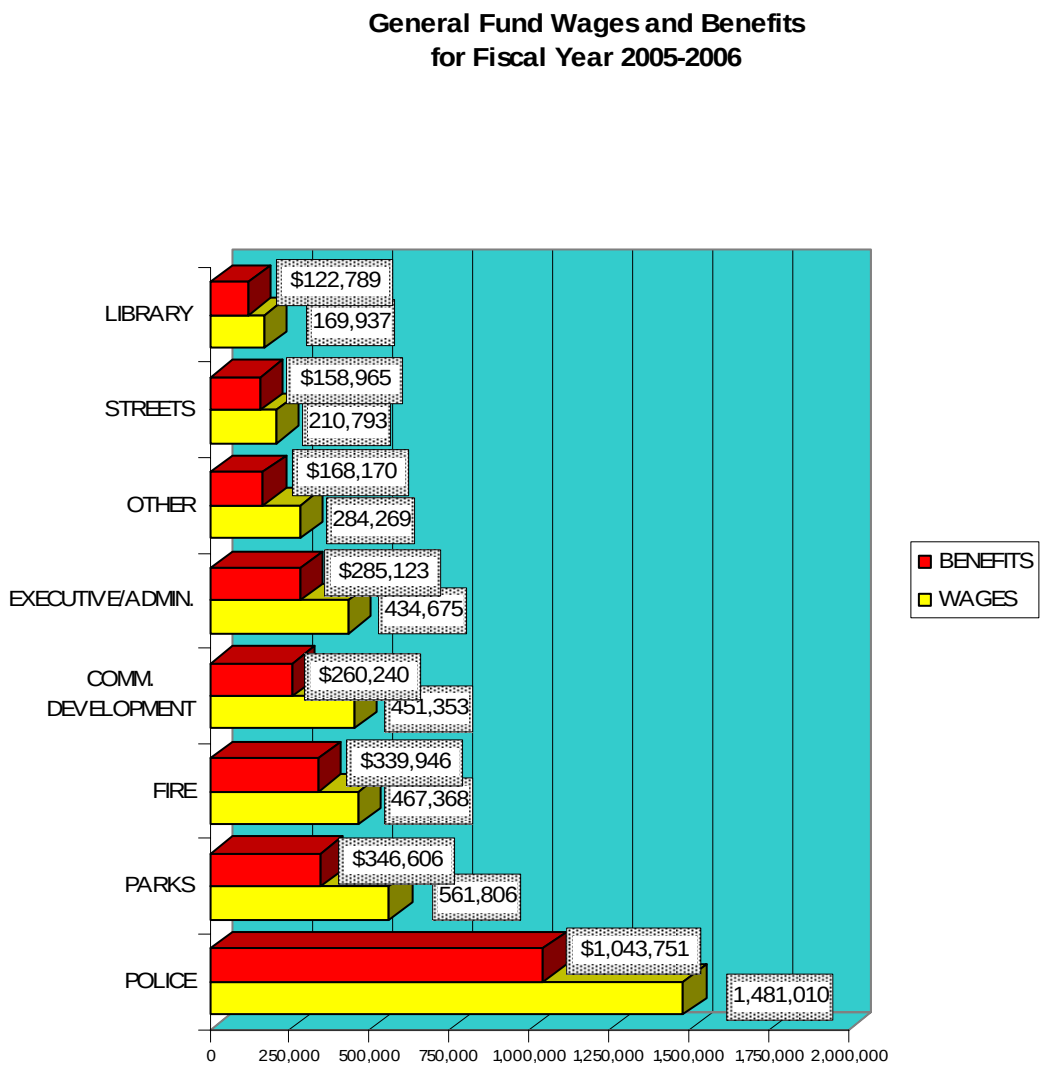
It should be noted that General Fund Wages & Benefits represent only 37% of the General Fund Expenditures. This ratio reflects the fact that the Village is utilizing 63% of its budget to provide services to the citizens of Los Lunas in categorizes other than wages.

Total capital expenditures for FY07 is $10,397,908.

Chart 5: General Fund Revenues for FY 2006-2007



Graph 3: General Fund Expenditures and Wages For Fiscal Year 2006-2007 by Department



TOTAL GENERAL FUND WAGES: $4,061,212
TOTAL GENERAL FUND BENEFITS: $2,725,589

Table 6: GENERAL FUND REVENUES

(11) GENERAL FUND

		2005 FINAL VALUATION	OPERATING TAX RATE	PRODUCTION
	RESIDENTIAL	$ 108,040,234	0.007239	$ 782,103
	NONRESIDENTIAL	$ 64,134,468	0.007037	$ 451,314
	TOTAL PRODUCTION	$ 172,174,702		$ 1,233,418

	GENERAL FUND ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
300	CURRENT PROPERTY TAXES	$ 232,598	$ 1,157,929	$ 1,233,418	6.5%
4103	ELECTRICAL	$ 81,993	$ 187,840	$ 134,245	-28.5%
4104	GAS	$ 28,152	$ 41,600	$ 71,973	73.0%
4105	TELEPHONE	$ 31,344	$ 79,035	$ 35,450	-55.1%
4106	CABLE VISION	$ 27,797	$ 38,845	$ 45,780	17.9%
320	1% GROSS RECEIPTS TAX	$ 1,434,170	$ 2,914,815	$ 3,767,685	29.3%
310	TOTAL VILLAGE IMPOSED TAXES	$ 1,836,054	$ 4,420,063	$ 5,288,551	19.6%
4012	DOG LICENSES	$ 1,997	$ 1,256	$ 1,636	30.3%
4108	LIQUOR LICENSES	$ 3,450	$ 1,000	$ 1,800	80.0%
4109	BUSINESS REGISTRATIONS	$ 14,348	$ 23,728	$ 25,728	8.4%
4110	VIDEO MACHINE REGISTRATIONS	$ -	$ -	$ -	0.0%
4111	BUILDING PERMITS	$ 106,375	$ 220,000	$ 530,516	141.1%
4112	OTHER PERMITS	$ 421	$ 2,500	$ 2,000	-20.0%
330	LICENSES,REGISTRATIONS,PERMITS	$ 126,590	$ 248,484	$ 561,680	126.0%
4114	AUTO 10%	$ 50,882	$ 66,961	$ 82,373	23.0%
4115	AUTO 15%	$ 15,243	$ 31,339	$ 35,380	12.9%
4116	CIGARETTE 2%	$ 14,978	$ 16,835	$ 16,924	0.5%
4117	GROSS RECEIPTS 1.225	$ 1,773,226	$ 3,626,319	$ 4,679,798	29.1%
340	STATE SHARED TAXES	$ 1,854,330	$ 3,741,454	$ 4,814,475	28.7%
4011	PARK FEES	$ 17,686	$ 57,324	$ 383,848	569.6%
4118	PRINTING & COPYING	$ 82	$ 935	$ 935	0.0%
4119	SPECIAL POLICE SERVICES	$ 1,548	$ 3,500	$ 3,500	0.0%
4120	PAVING CUTS	$ -	$ 2,000	$ 2,000	0.0%
4121	SUB DIV. & ENGR. FEES	$ 57,448	$ 42,901	$ 100,000	133.1%
4122	SALE MAPS & PUBLICATIONS	$ 281	$ 1,331	$ 1,000	-24.9%
4123	SOLID WASTE BOOKKEEPING CHARGE	$ 27,839	$ 46,146	$ 52,000	12.7%
4124	WATER/SEWER BOOKKEEPINGING CHARGE	$ 543,083	$ 484,558	$ 508,786	5.0%
4135	SECTION 8 BOOKKEEPING CHARGE	$ 3,300	$ 4,283	$ 4,283	0.0%
4136	TRANSPORTATION BOOKKEEPING CHARGE		$ 40,575	$ 89,688	121.0%
4163	FISCAL AGENT - CSWA	$ 210	$ -	$ -	0.0%
350	CITY PROVIDED SERVICES	$ 651,477	$ 683,553	$ 1,146,040	67.7%
360	COURT FINES	$ 126,300	$ 110,215	$ 125,000	13.4%

Table 6: GENERAL FUND REVENUES Continued

	GENERAL FUND ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
4060	INTEREST REVENUES	$ 18,688	$ 106,192	$ 106,192	0.0%
4014	OTHER ADMIN REVENUES	$ 53,462	$ 32,089	$ 141,039	339.5%
4127	COPIES & DONATIONS	$ 645	$ 11,504	$ 15,000	30.4%
4128	SALE OF FIXED ASSETS	$ -	$ 2,500	$ 2,500	0.0%
4089	FACILITY USAGE REVENUES	$ 7,983	$ 700	$ 500	-28.6%
4007	COURT AUTOMATION REIMBURSEMENTS		$ 2,000	$ -	-100.0%
370	MISC REVENUES	$ 85,390	$ 154,985	$ 265,231	71.1%
4004	CONTRIBUTIONS	$ 356	$ 1,025	$ 1,025	0.0%
4006	STATE ALLOTMENT	$ -	$ 4,051	$ -	-100.0%
4010	LIBRARY MISC. SALES	$ 1,016	$ 1,200	$ 2,000	66.7%
380	LIBRARY	$ 44,768	$ 6,276	$ 3,025	-51.8%
4003	E-911	$ -	$ 200,000	100,000	-50.0%
4009	LOS LUNAS SCHOOLS COPS IN SCHOOLS	$ -	$ 77,434	82,854	7.0%
4010	DWI MISCELLANEOUS		$ 29,658	35,000	18.0%
4055	CRIME TASK FORCE	$ -	$ 49,871	49,871	0.0%
385	PUBLIC SAFETY	$ 76,126	$ 356,963	$ 267,725	-25.0%
4053	LOS LUNAS SCHOOLS	$ 9,000	$ 9,000	$ 9,000	0.0%
4054	BOSQUE FARMS	$ 2,800	$ -	$ 3,000	100.0%
4058	COUNTY CONTRIBUTION SUMMER RECREATION	$ 2,000	$ 100	$ 100	0.0%
4059	SUMMER RECREATION FEES	$ 500	$ -	$ 19,500	100.0%
386	SUMMER YOUTH CONTRIBUTIONS	$ 14,300	$ 9,100	$ 31,600	247.3%
381-4009	KEEP N.M. BEAUTIFUL	$ 7,839	$ 7,200	$ 7,500	4.2%
393-4009	LIBRARY G.O. BONDS		$ 40,000	$ -	-100.0%
393-4009	MRCOG TRANSPORTATION PARKING		$ 350,000	$ -	-100.0%
344-4009	LEGISLATIVE APPROPRIATION		$ 4,606,000	$ 6,395,902	38.9%
389-4009	D.W.I. GRANT FUNDS (CDWI)	$ 10,117	$ 18,265	$ 14,174	-22.4%
391-4009	D.W.I. GRANT FUNDS (LDWI)		$ 245,857	$ 281,273	14.4%
	TOTAL GRANTS	$ 17,956	$ 5,267,322	$ 6,698,849	27.2%
390	D.A.R.E. PROGRAM REVENUES	$ -	$ -	$ -	
	GENERAL FUND TOTALS	**$ 4,833,290**	**$ 14,998,415**	**$ 19,202,176**	28.0%

EXECUTIVE/ADMINISTRATION

DEPARTMENT: 11-401/General Fund

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 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 efficient manner possible.

DESCRIPTION

The Executive portion 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. Terms of office are four (4) years. The Mayor appoints, with confirmation of the Council, a 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. The Administration area works 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.

GOAL AND OBJECTIVES

- To continually update the needs of Village operations and capital improvements through the Infrastructure Capital Improvements Program (ICIP).
- To ensure that the Village financial affairs are in sound order.
- To ensure that the Villages automated financial system is technologically current to increase cost effectiveness and efficiency when assisting Department Heads and Supervisors in monitoring Village and department operations.
- To continue the Village continuing education program to insure that employees are properly trained to perform their designated functions.
- To always seek improvement on the Village's award winning Total Quality Management System.
- To maintain a drug free workplace.

Table 7 presents the fiscal year 2006-2007 operating budget for the Executive/Administration Department.

Table 7: EXECUTIVE/ADMINISTRATION
Department: 11 – 401 / General Fund

401

(11) GENERAL FUND - EXEC/ADMIN PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5100	MAYOR			$ 8,500	$ 8,500	0.0%
5101-04	COUNCILMEN			$ 34,000	$ 34,000	0.0%
5105	Jaramillo, Phillip	Village Administrator		$ 94,474	$ 102,469	8.5%
5106	Clarke, Monica M.	Finance Officer/Admin Assistant (Director)		$ 39,057	$ 57,646	47.6%
5107	Griego, Loretta L.	Payroll Clerk		$ 32,409	$ 32,733	1.0%
5108	Cordova, Sylvia S.	Administrative Assistant		$ 16,877	$ 24,869	47.4%
5109	Sanchez, Debra J.	Administrative Secretary		$ 25,581	$ 27,784	8.6%
5111	Duran, Mary Grace	Administrative Secretary		$ 23,364	$ 28,059	20.1%
5112	Medina, Theresa	Utility Billing Supervisor		$ 19,795	$ 28,087	41.9%
5113	Blea, Phyllis M.	Utility Billing Clerk		$ 18,625	$ 27,295	46.5%
5115	Manns, Tamie A.	Accounting Clerk		$ 17,538	$ 24,263	38.3%
5114	Gutierrez, Dena M.	Receptionist - new title Office Specialist		$ 14,655	$ 19,486	33.0%
5116	Sanchez, Novie M.	Receptionist - new title Office Specialist		$ 13,455	$ 19,486	44.8%
5120		PARTIME OFFICE CLERK			$ 7,280	100.0%
			$ -	$ 358,332	$ 441,955	23.3%
5440	F.I.C.A EXPENSE 7.65%		$ 24,925	$ 27,412	$ 33,253	21.3%
5441	P.E.R.A EXPENSE 7%		$ 61,306	$ 60,523	$ 75,038	24.0%
5442	MEDICAL INS. EXPENSE		$ 143,295	$ 162,655	$ 173,203	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 169	$ 947	$ 1,177	24.2%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 713	$ 1,703	$ 2,453	44.1%
			$ 230,408	$ 253,240	$ 285,123	12.6%
	TOTAL PERSONAL SERVICES		**$ 230,408**	**$ 611,572**	**$ 727,078**	18.9%

(11) GENERAL FUND - EXEC/ADMIN OPERATING SERVICES

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
55..	PROFESSIONAL SERVICES/EAP PROGRAM		$ 9,000	$ 9,000	0.0%
5510	OFFICE SUPPLIES	$ 19,819	$ 20,500	$ 20,500	0.0%
5511	DATA PROCESSING	$ 37,527	$ 24,077	$ 45,000	86.9%
5512	BOOKS & MANUALS	$ 1,139	$ 2,000	$ 2,000	0.0%
5513	GAS & OIL FOR VEHICLES	$ 1,627	$ 3,500	$ 3,500	0.0%
5514	TRAINING & SEMINARS	$ 9,048	$ 12,420	$ 12,420	0.0%
5515	PRINTING & COPYING	$ 2,674	$ 4,000	$ 4,000	0.0%
5517	PROFESSIONAL SERVICES	$ 33,133	$ 60,000	$ 50,000	-16.7%
5518	POSTAGE	$ 2,722	$ 8,500	$ 5,000	-41.2%
5519	UTILITIES	$ 16,940	$ 31,500	$ 26,500	-15.9%
5520	ATTORNEY FEES	$ 5,846	$ 15,000	$ 8,200	-45.3%
5521	TELEPHONE EXPENSES	$ 15,134	$ 20,000	$ 20,000	0.0%
5522	SUBSCRIPTIONS & DUES	$ 21,449	$ 25,000	$ 24,000	-4.0%
5523	INSURANCE & BONDS	$ 23,656	$ 29,000	$ 24,000	-17.2%
5524	PUBLICATIONS & ADVERTISING	$ 1,720	$ 6,000	$ 6,000	0.0%
5525	BUILDING & GROUNDS MAINT.	$ 15,207	$ 15,500	$ 15,500	0.0%
5527	ROAD EQUIPMENT REPAIRS	$ 1,904	$ 2,000	$ 2,000	0.0%
5528	JANITORIAL SUPPLIES	$ 8,830	$ 8,000	$ 8,000	0.0%
5530	UNIFOROM ALLOWANCE			$ 1,700	100.0%
5531	TRAVEL EXPENSES	$ 21,649	$ 20,000	$ 20,000	0.0%

Table 7: EXECUTIVE/ADMINISTRATION Continued
Department: 11 – 401 / General Fund

	(11) GENERAL FUND - EXEC/ADMIN OPERATING SERVICES (Cont.)				
	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5532	AUDIT EXPENSE	$ 21,999	$ 24,000	$ 31,843	32.7%
5533	ELECTION EXPENSES	$ -	$ 15,000	$ -	-100.0%
5536	SAFETY EQUIPMENT	$ -			0.0%
5547	LEASE-COPIER /POSTAGE METER	$ 20,449	$ 22,200	$ 22,200	0.0%
5549	SAFETY COMMITTEE AWARDS	$ 18,626	$ 20,000	$ 30,000	50.0%
5565	COUNTY ADMIN. TAX COLL		$ -	$ -	0.0%
5571	BOND AGENT FEES	$ 2,776	$ 3,000	$ 3,000	0.0%
5584	VILLAGE PROMOTIONAL	$ 26,490	$ 20,000	$ 30,000	50.0%
5587	PROPERTY LEASES/RENTAL PROPERTIES	$ -	$ -	$ -	50.0%
5598	SENIOR CENTER FACIMITY MAINT.	$ 22,137	$ 16,500	$ 16,500	0.0%
(11)	**TOTAL OPERATING EXPENSE**	**$ 352,501**	**$ 436,697**	**$ 440,863**	1.0%

	(11) GENERAL FUND - EXEC/ADMIN CAPITAL OUTLAY				
	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5601	CAPITAL OUTLAY/FINANCIAL S/W & SERVER UPGRADE	$ 33,464	$ 37,565	$ 41,000	9.1%
5603	CAPITAL OUTLAY/CAR	$ -		$ 20,000	100.0%
5606	CAPITAL OUTLAY/ARCHULETA BLDG	$ -		$ 300,000	100.0%
5612	CAPITAL OUTLAY/CITYHALL EXPANSION	$ 5,552	$ 350,000	$ 500,000	42.9%
5614	CAPITAL OUTLAY/PHONE & WIRELESS COMPUTER SYS	$ 190,574	$ 15,000	$ 50,000	233.3%
5617	CAPITAL OUTLAY/TRANSPORTATION BUILDING	$ 3,908	$ 500,000	$ 1,300,000	160.0%
5626	CAPITAL OUTLAY/FURNITURE	$ 20,795	$ 22,000	$ 22,000	0.0%
	TOTAL CAPITAL OUTLAY	**$ 254,293**	**$ 924,565**	**$ 2,233,000**	141.5%
	TOTAL EXPENSES	$ 837,202	$ 1,972,834	$ 3,400,941	72.4%
	ACCOUNTS PAYABLE		$ -	$ -	
	EXEC/ADMIN. TOTAL EXPENDITURES	**$ 837,202**	**$ 1,972,834**	**$ 3,400,941**	72.4%

JUDICIAL DEPARTMENT
Department 11 – 402 / General Fund

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 Administrators with information from the Court as necessary.

GOAL 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 2006-2007 operating budget for the Judicial Department.

Table 8: JUDICIAL DEPARTMENT
Department 11 – 402 / General Fund

402

(11) GENERAL FUND - JUDICIAL PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5151	ARAGON, JEFF	JUDGE		$ 36,000	$ 55,000	52.8%
5152	Ledoux, Denise	Court Clerk		$ 24,571	$ 24,817	1.0%
5153	Ramirez, Ernestina	Assistant Court Clerk		$ 13,910	$ 16,832	21.0%
5154		PART-TIME/BAILIFF	$ 13,154	$ 6,500	$ 3,000	-53.8%
5155	VACANT	ASSISTANT COURT CLERK	$ -	$ 6,900	$ 16,422	138.0%
			$ 13,154	$ 87,880	$ 116,071	32.1%
5440	F.I.C.A EXPENSE 7.65%		$ 6,050	$ 6,723	$ 9,072	34.9%
5441	P.E.R.A EXPENSE 7%		$ 12,838	$ 16,708	$ 22,546	34.9%
5442	MEDICAL INS. EXPENSE		$ 19,393	$ 30,498	$ 32,476	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 59	$ 135	$ 144	7.0%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 261	$ 418	$ 669	60.2%
			$ 38,601	$ 54,481	$ 64,906	19.1%
	TOTAL PERSONAL SERVICES		**$ 51,755**	**$ 142,362**	**$ 180,977**	27.1%

(11) GENERAL FUND - JUDICIAL OPERATING SERVICES

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5510	OFFICE SUPPLIES	$ 6,783	$ 5,500	$ 6,000	9.1%
5511	DATA PROCESSING	$ 2,825	$ 4,839	$ 4,600	-4.9%
5514	TRAINING & SEMINARS	$ 5,738	$ 6,980	$ 4,000	-42.7%
5515	PRINTING & COPYING	$ 84	$ 1,500	$ 1,500	0.0%
5518	POSTAGE	$ 1,534	$ 3,100	$ 3,100	0.0%
5519	UTILITIES	$ 4,814	$ 6,200	$ 6,200	0.0%
5520	ATTORNEY FEES	$ 812	$ 2,000	$ 1,500	-25.0%
5521	TELEPHONE EXPENSES	$ 1,694	$ 3,800	$ 3,800	0.0%
5522	SUBSCRIPTIONS & DUES	$ 339	$ 1,100	$ 1,500	36.4%
5524	PUBLICATIONS AND ADVERTISING	$ 736	$ 2,000	$ 2,500	25.0%
5523	INSURANCE & BONDS	$ 1,544	$ 3,200	$ 2,460	-23.1%
5525	BUILDING & GROUNDS MAINT.	$ 2,880	$ 3,500	$ 10,000	185.7%
5528	JANITORIAL SUPPLIES	$ -	$ 1,000	$ 1,200	20.0%
5531	TRAVEL EXPENSES	$ 2,547	$ 5,000	$ 3,000	-40.0%
5547	LEASE COPIER	$ 5,617	$ 5,750	$ 5,750	0.0%
5575	PRISONER MED/DETENTION	$ -	$ 20,000	$ 20,000	0.0%
	TOTAL OPERATING EXPENSE	**$ 37,947**	**$ 75,469**	**$ 77,110**	2.2%

(11) GENERAL FUND - JUDICIAL CAPITAL OUTLAY

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5625	CAPITAL OUTLAY/REMODEL FOR SECURITY		$ 6,000	$ -	-100.0%
5626	CAPITAL OUTLAY/PARKING LOT DRAINAGE	$ -	$ 2,500	$ -	-100.0%
	TOTAL CAPITAL OUTLAY	**$ -**	**$ 8,500**	**$ -**	-100.0%
	TOTAL EXPENSES	$ 89,702	$ 226,331	$ 258,087	14.0%
	ACCOUNTS PAYABLE				0.0%
	TOTAL JUDICIAL EXPENDITURES	**$ 89,702**	**$ 226,331**	**$ 258,087**	14.0%

PUBLIC SAFETY – POLICE
Department: 404 / General Fund

MISSION

The mission of the Village of Los Lunas Police Department is to enhance the quality of life in the community by working cooperatively with the Village administration, elected officials, the general public and the community's institutions within the framework of the United States and New Mexico Constitutions. To create a friendly relationship with the business citizens and private community.

DESCRIPTION

The Los Lunas Police Department is a progressive, full service police-public safety organization providing 24 hour, 365-day police services, radio telecommunications support for local, county, and state policies, fire and emergency medical services.

GOALS AND OBJECTIVES

- COMMUNITY POLICING CONCEPT - to further the community Policing Philosophy throughout the Village in an effort to become involved with the citizens and business community so that we can respond to the needs of the community in a pro-active and more effective manner.

- GANG INTERVENTION - It remains the goal of the Police Department to deter and prevent gang activities within the Village and to educate the public in this area.

LONG RANGE GOAL

- To accomplish a workable Community Policing concept within the Village with both officers and citizens, thus, in hopes eliminating the majority of criminal activity within our area.

Table 9 presents the fiscal year 2006-2007 operating budget for the Police Department.

Table 9: PUBLIC SAFETY – POLICE
Department: 404 / General Fund

404

(11) GENERAL FUND - POLICE DEPT PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5166	Balido, Nick	Police Chief		$ 68,702	$ 75,074	9.3%
5167	Gurule, David R.	Assistant Chief of Police		$ 45,157	$ 50,440	11.7%
5168	Nuanes, Charles E.	Police Captain		$ 44,401	$ 45,751	3.0%
5169	Phillips, William W.	Police Admin LT		$ 42,209	$ 47,425	12.4%
5195	Montano, David D	Patrol Officer		$ 44,427	$ 25,476	-42.7%
5171	Gomez, Paul J.	Certified Patrolman/Comm Police		$ 31,853	$ 33,704	5.8%
5172	Wroten, Dino L.	Certified Patrolman		$ 38,694	$ 39,081	1.0%
5173	Ferreyra, Robert M.	Certified Patrolman		$ 30,083	$ 31,598	5.0%
5174	Taylor, Thomas E.	Sergeant		$ 32,701	$ 34,837	6.5%
5175	Perea, Joshua E.	Sergeant		$ 32,701	$ 34,837	6.5%
5176	Werner, Joseph P.	Sergeant		$ 37,065	$ 37,434	1.0%
5177	Griego, Joseph P.	Detective		$ 32,271	$ 34,243	6.1%
5178	Sanchez, Joseph A.	Police Lieutenant		$ 40,464	$ 45,449	12.3%
5179	Hernandez, Jose M.	Certified Patrolman		$ 30,931	$ 33,002	6.7%
5180	Cappelli, Johnny O.	Certified Patrol Officer		$ 23,925	$ 29,491	23.3%
5181	Smith, Jarrod H.	Certified Patrolman		$ 26,529	$ 29,491	11.2%
5182	Killingsworth, Heather	Certified Patrol Officer		$ 26,529	$ 29,491	11.2%
5183	Garcia, Mark T.	Certified Patrolman		$ 30,046	$ 30,346	1.0%
5184	Jones, Michael R.	Certified Patrolman		$ 27,820	$ 28,789	3.5%
5185	Sandoval, Michael R.	Certified Patrolman		$ 30,931	$ 32,300	4.4%
5186	Gurule, Naithan G.	Certified Patrolman		$ 28,715	$ 30,896	7.6%
5187	Alderete, Peter M.	Certified Patrolman		$ 26,529	$ 29,491	11.2%
5188	Toledo, Rene	Certified Patrolman		$ 30,931	$ 32,300	4.4%
5189	Torres, Vince A.	Certified Patrolman		$ 28,715	$ 31,598	10.0%
5190	Ferrell, Matthew D.	Certified Patrolman		$ 27,954	$ 30,193	8.0%
5191	Blea, Max J.	Police Lieutenant		$ 42,262	$ 48,413	14.6%
5192	Quesada, Adam B.	Patrol Officer		$ 26,529	$ 26,113	-1.6%
5193	Torres, Dennis R.	Certified Patrolman		$ 28,715	$ 31,598	10.0%
5194	Garcia, Adrian C.	Patrol Officer		$ 28,715	$ 26,113	-9.1%
5197	Romero, Cindy	Police Officer		$ 23,925	$ 25,476	6.5%
5221	Torres, Christine	Police Clerk (Office Manager)		$ 38,703	$ 39,090	1.0%
5222	Saavedra, Treena B.	Police Dispatcher Supervisor		$ 30,651	$ 31,208	1.8%
5223	Moffett, Aurora A.	Police Dispatcher new title Police Dispatcher, Certifi		$ 21,448	$ 23,657	10.3%
5224	Kirk, Cheryl A.	Police Dispatcher new title Police Dispatcher, Certifi		$ 20,423	$ 23,107	13.1%
5225	Martinez, Laura	Police Dispatcher new title Police Dispatcher, Certifi		$ 21,004	$ 22,557	7.4%
5226	Duggins, Patricia N.	Police Dispatcher new title Police Dispatcher, Certifi		$ 20,423	$ 23,107	13.1%
5227	Ford, Jamie L.	Police Dispatcher new title Police Dispatcher, Certifi		$ 24,052	$ 25,308	5.2%
5228	Cavalier, Marcella M.	Police Clerical		$ 30,346	$ 30,649	1.0%
5229	Garcia, Karen	Police Dispatcher new title Police Dispatcher, Non-C		$ 20,127	$ 20,959	4.1%
5230	Schrade, Douglas R.	Police Dispatcher new title Police Dispatcher, Certifi		$ 16,915	$ 22,557	33.4%
5196	Romero, Denise A.	Police Officer		$ 23,925	$ 28,361	18.5%
5498		OVERTIME	$ 134,187	$ 130,000	$ 150,000	15.4%
			$ 134,187	$ 1,408,446	$ 1,501,010	6.6%
5440	F.I.C.A EXPENSE 1.45%		$ 91,721	$107,746	$113,297	5.2%
5441	P.E.R.A EXPENSE 10%		$ 308,560	$378,188	$437,361	15.6%
5442	MEDICAL INS. EXPENSE		$ 320,470	$416,803	$400,532	-3.9%
5443	UNEMPLOYMENT TAX EXPENSE		$ 719	$4,225	$4,443	5.2%
5444	WORKMEN'S COMP. INS. EXPENSE		$ 35,282	$71,233	$88,116	23.7%
			$ 756,752	$ 978,195	$ 1,043,751	6.7%
	TOTAL PERSONAL SERVICES		**$ 890,939**	**$ 2,386,641**	**$ 2,544,761**	6.6%

(11) GENERAL FUND - POLICE DEPT OPERATING SERVICES

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5510	OFFICE SUPPLIES	$ 21,304	$ 18,500	$ 20,000	8.1%
5511	DATA PROCESSING	$ 16,165	$ 22,362	$ 55,700	149.1%
5512	BOOKS & MANUALS	$ 1,264	$ 2,000	$ 2,000	0.0%
5513	GAS & OIL FOR VEHICLES	$ 49,653	$ 45,000	$ 65,000	44.4%

Table 9: PUBLIC SAFETY – POLICE Continued
Department: 404 / General Fund

(11) GENERAL FUND - POLICE DEPT OPERATING SERVICES (Cont)

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	PERCENT
5514	TRAINING & SEMINARS	$ 11,052	$ 18,420	$ 20,000	8.6%
5515	PRINTING & COPYING	$ 878	$ 4,500	$ 4,500	0.0%
5517	PROFESSIONAL SERVICES	$ 8,469	$ 15,000	$ 15,000	0.0%
5518	POSTAGE	$ 1,007	$ 1,000	$ 1,000	0.0%
5519	UTILITIES	$ 20,894	$ 27,300	$ 27,300	0.0%
5520	ATTORNEY FEES	$ 5,042	$ 14,000	$ 5,000	-64.3%
5521	TELEPHONE EXPENSES	$ 21,721	$ 20,000	$ 20,000	0.0%
5522	SUBSCRIPTIONS & DUES	$ 1,343	$ 2,500	$ 2,500	0.0%
5523	INSURANCE & BONDS	$ 98,293	$ 104,102	$ 102,102	-1.9%
5524	PUBLICATIONS & ADVERTISING	$ 5,374	$ 3,000	$ 5,000	66.7%
5525	BUILDING & GROUNDS MAINT.	$ 12,765	$ 20,500	$ 20,500	0.0%
5526	CRIME TASK FORCE	$ 432	$ 2,300	$ 2,300	0.0%
5527	ROAD EQUIPMENT REPAIRS	$ 35,872	$ 30,000	$ 30,000	0.0%
5528	JANITORIAL SUPPLIES	$ 1,772	$ 5,000	$ 5,000	0.0%
5530	UNIFORM ALLOWANCE	$ 21,553	$ 33,000	$ 33,000	0.0%
5531	TRAVEL EXPENSES	$ 4,284	$ 7,500	$ 7,500	0.0%
5534	TOOLS & EQUIPMENT	$ 40,064	$ 39,000	$ 39,000	0.0%
5538	IDENTIFICATION	$ 75	$ 4,000	$ 4,000	0.0%
5547	LEASE COPIER	$ 5,079	$ 7,000	$ 7,000	0.0%
5574	DETENTION JUVENILE/MEDICAL	$ -	$ 4,000	$ 4,000	0.0%
5584	PROMOTIONAL	$ 53	$ 1,500	$ 1,500	0.0%
5590	DETENTION SUPPLIES/MEALS	$ 9	$ 2,000	$ 2,000	0.0%
5591	JAIL LAUNDRY	$ -	$ 1,000	$ 1,000	0.0%
	TOTAL OPERATING EXPENSE	**$ 384,417**	**$ 454,484**	**$ 501,902**	10.4%

(11) GENERAL FUND - POLICE DEPT CAPITAL OUTLAY

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5626	CAPITAL OUTLAY/COMPUTERS	$ 27,397	$ 12,400	$ -	-100.0%
5630	CAPITAL OUTLAY/SIX VESTS	$ 8,865	$ 5,000	$ 5,000	0.0%
5632	CAPITAL OUTLAY/POLICE UNITS & EQUIPMENT	$ 52,222	$ 70,500	$ 90,500	28.4%
5683	CAPITAL OUTLAY/WI-FI CONNECTIVITY FOR CARS		$ 30,000	$ 66,000	120.0%
	TOTAL CAPITAL OUTLAY	$ 88,484	$ 117,900	$ 161,500	37.0%
	TOTAL EXPENSES	$ 1,363,840	$ 2,959,025	$ 3,208,163	8.4%
	ACCOUNTS PAYABLE	$ -			0.0%
	TOTAL POLICE EXPENDITURES	**$ 1,363,840**	**$ 2,959,025**	**$ 3,208,163**	8.4%

PUBLIC SAFETY - FIRE
Department: 11 – 405 / General Fund

MISSION

The mission of the Los Lunas Fire Department is to provide fire protection and life safety for the residents and business of the community.

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 2006-2007 operating budget for the Fire Department.

Table 10: PUBLIC SAFETY - FIRE
Department: 11 – 405 / General Fund

405

(11) GENERAL FUND - FIRE DEPT PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5246	Chavez, Atilano	Fire Chief		$ 50,465	$ 68,725	36.2%
5247	Mireles, Carlos P.	EMT-Fire Dept (Asst. Fire Chief)		$ 33,598	$ 50,108	49.1%
5248	Gonzales, Jason R.	Firefighter I / EMT Basic		$ 18,159	$ 24,869	37.0%
5249	Ortega, Leroy R.	Firefighter I / EMT Basic		$ 23,280	$ 28,794	23.7%
5250	Chavez, Luis R.	Firefighter I / EMT Basic		$ 26,165	$ 26,082	-0.3%
5251	Ortega, Michael J.	Firefighter / EMT I (Intermediate)		$ 22,237	$ 28,087	26.3%
5252	Lucero, Lillian M.	Firefighter I / EMT Basic		$ 17,783	$ 25,476	43.3%
5253	Gallegos, Ronald M.	Firefighter / EMT I (Intermediate)		$ 20,392	$ 27,418	34.5%
5254	Somera, Steven A.	Firefighter I / EMT Basic		$ 18,694	$ 25,476	36.3%
5255	Madrid, Tommy L.	Firefighter / EMT I (Intermediate)		$ 18,762	$ 28,087	49.7%
5257	Torres, Raquel R.	Firefighter / EMT I (Intermediate)		$ 19,483	$ 26,749	37.3%
5258	Romero, Zacarias	Fire Inspector/EM Coordinator		$ 18,806	$ 34,062	81.1%
5265	Perea, Vivian	Receptionist - new title Office Specialist		$ 12,920	$ 19,010	47.1%
5459	Gabaldon, John J.	Firefighter / EMT I (Intermediate)		$ 25,415	$ 29,424	15.8%
5499		OVERTIME	$ 27,831	$ 25,000	$ 35,000	40.0%
			$ 27,831	$ 351,159	$ 477,368	35.9%
5440	F.I.C.A EXPENSE		$ 24,486	$ 26,864	$ 35,754	33.1%
5441	P.E.R.A EXPENSE		$ 88,265	$ 101,596	$ 136,291	34.1%
5442	MEDICAL INS. EXPENSE		$ 89,333	$ 142,323	$ 151,553	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 236	$ 1,053	$ 1,402	33.1%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 9,774	$ 9,461	$ 14,946	58.0%
			$ 212,094	$ 281,297	$ 339,946	20.8%
	TOTAL PERSONAL SERVICES		**$ 239,925**	**$ 632,455**	**$ 817,314**	29.2%

(11) GENERAL FUND - FIRE DEPT OPERATING SERVICES

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5505	EQUIPMENT/OPERATING EXPENSE	$ 15,416	$ 15,000	$ 20,000	33.3%
5510	OFFICE SUPPLIES	$ 4,849	$ 5,000	$ 5,000	0.0%
5511	DATA PROCESSING	$ 2,606	$ 5,047	$ 14,940	196.0%
5513	GAS & OIL FOR VEHICLES	$ 11,930	$ 10,500	$ 12,500	19.0%
5514	TRAINING & SEMINARS	$ 6,491	$ 7,500	$ 8,000	6.7%
5515	PRINTING & COPYING	$ 240	$ 1,000	$ 1,000	0.0%
5517	PROFESSIONAL SERVICES-MED. DIR.	$ 942	$ 5,000	$ 5,000	0.0%
5518	POSTAGE	$ 70	$ 500	$ 500	0.0%
5519	UTILITIES	$ 11,930	$ 10,000	$ 16,800	68.0%
5521	TELEPHONE EXP.	$ 3,586	$ 3,500	$ 10,800	208.6%
5522	SUBSCRIPTIONS & DUES	$ 607	$ 2,000	$ 2,000	0.0%
5523	INSURANCE & BONDS	$ 30,222	$ 33,829	$ 18,730	-44.6%
5525	BUILDING & GROUNDS MAINT.	$ 10,446	$ 5,000	$ 8,500	70.0%
5527	ROAD EQUIPMENT REPAIRS	$ 4,937	$ 6,000	$ 8,000	33.3%
5528	JANITORIAL SUPPLIES	$ 1,955	$ 2,000	$ 2,500	25.0%
5530	UNIFORM ALLOWANCE	$ 9,423	$ 10,000	$ 13,000	30.0%
5531	TRAVEL EXPENSES	$ 1,986	$ 4,000	$ 4,000	0.0%
5534	TOOLS & EQUIPMENT	$ 1,191	$ 1,000	$ 1,000	0.0%
5536	SAFETY EQUIPMENT	$ 3,742	$ 4,800	$ 7,000	45.8%
5538	IDENTIFICATION	$ 4,588	$ 5,000	$ 5,000	0.0%
5545	VOLUNTEER FIREMAN	$ 10,581	$ 12,000	$ 12,000	0.0%
5546	RESCUE CONTROL COMMITTMENT	$ 2,931	$ 5,000	$ 5,000	0.0%
5547	LEASE PAYMENTS	$ 1,130	$ 1,800	$ 1,800	0.0%
5568	SAFETY PROMOTIONAL MATERIAL	$ 4,474	$ 5,000	$ 5,000	0.0%
5569	RADIO SERVICE CONTRACT	$ 4,315	$ 5,000	$ 5,000	0.0%
	TOTAL OPERATING EXPENSE	**$ 150,588**	**$ 165,476**	**$ 193,070**	16.7%

Table 10: PUBLIC SAFETY – FIRE Continued
Department: 11 – 406 / General Fund

	(11) GENERAL FUND - FIRE DEPT CAPITAL OUTLAY				
	SUB ACCOUNT NAME	**ACTUAL 2004/2005**	**BUDGET 2005/2006**	**PROPOSED 2006/2007**	**%CHANGE**
5685	CAPITAL OUTLAY/NEW/FACILITY/PROPERTY ACQUISITI	$ 88,212	$ -	$ 253,562	100.0%
5686	CAPITAL OUTLAY/NEW/EQUIPMENT	$ 88,212	$ -	$ 13,750	100.0%
5662	CAPITAL OUTLAY/TRUCK - MINI PUMPER	$ 8,184	$ 85,270	$ -	-100.0%
5631	CAPITAL OUTLAY/MEDICAL UNIT	$ -	$ -	$ 11,315	100.0%
5601	CAPITAL OUTLAY/COMPUTERS & PRINTER/CASCADE SYSTEM		$ -	$ -	0.0%
	TOTAL CAPITAL OUTLAY	**$ 184,608**	**$ 85,270**	**$ 278,627**	226.8%
	TOTAL EXPENSES	$ 575,121	$ 883,201	$ 1,289,011	45.9%
	ACCOUNTS PAYABLE	$ -	$ -	$ -	
	TOTAL FIRE EXPENDITURES	**$ 575,121**	**$ 883,201**	**$ 1,289,011**	45.9%

STREET
Department: 11 – 406 / General Fund

MISSION

To construct and maintain adequate streets for the safe and orderly flow of traffic within the Village limits and to assist all departments in case of an emergency.

DESCRIPTION

To maintain 52 miles of paved roads and 8 miles of gravel roads in the Village limits and to construct and maintain facilities for all departments.

GOALS AND OBJECTIVES

- To keep all streets in a good state of repair.
- To continually repair all reported pot-holes within a 24 hour period.
- To upgrade street and traffic control signs.
- To assist all departments in street, parking lot, or building site construction.
- To assist in all types of emergencies.
- To maintain a drug free workplace.

Table 11 presents the fiscal year 2006-2007 operating budget for the Street Department.

Table 11: STREET
Department: 11 – 406 / General Fund

406

(11) GENERAL FUND - STREET DEPT PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5281	Duran, Manuel Robert	Street Dept Supervisor		$ 38,116	$ 42,675	12.0%
5282	Perea Jr., Johnny O.	St. Dept. Truck Driver/Laborer		$ 27,644	$ 31,845	15.2%
5283	Silva, Jose Manuel	Truck Driver/Laborer-St Dept		$ 25,937	$ 31,541	21.6%
5284	Griego, Bobby G.	Truck Driver/Laborer-St Dept		$ 19,948	$ 27,902	39.9%
5285	Medina, Patrick E.	Truck Driver/Laborer-St Dept		$ 22,984	$ 30,328	32.0%
5286	Perea, Trinidad	Street Laborer		$ 24,867	$ 25,115	1.0%
5287	Gomez, George R.	Street Laborer		$ 17,050	$ 21,387	25.4%
			$ -	$ 176,545	$ 210,793	19.4%
5440	F.I.C.A EXPENSE		$ 12,336	$ 13,506	$ 16,126	19.4%
5441	P.E.R.A EXPENSE		$ 31,569	$ 33,566	$ 40,077	19.4%
5442	MEDICAL INS. EXPENSE		$ 57,312	$ 71,161	$ 75,776	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 120	$ 530	$ 632	19.4%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 10,496	$ 18,587	$ 26,354	41.8%
			$ 111,833	$ 137,350	$ 158,965	15.7%
	TOTAL PERSONAL SERVICES		**$ 111,833**	**$ 313,895**	**$ 369,758**	17.8%

(11) GENERAL FUND - STREET DEPT OPERATING SERVICES

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5510	OFFICE SUPPLIES	$ 1,393	$ 1,000	$ 1,000	0.0%
5511	DATA PROCESSING	$ 128	$ 1,479	$ 3,788	156.1%
5513	GAS & OIL FOR VEHICLES	$ 15,119	$ 13,135	$ 17,500	33.2%
5514	TRAINING & SEMINARS	$ 750	$ 1,720	$ 1,820	5.8%
5517	PROFESSIONAL SERVICES	$ 31,091	$ 20,000	$ 20,000	0.0%
5518	POSTAGE	$ -	$ 50	$ 50	0.0%
5519	UTILITIES	$ 82,292	$ 84,000	$ 119,000	41.7%
5521	TELEPHONE EXPENSE	$ -	$ -	$ 3,700	100.0%
5523	INSURANCE & BONDS	$ 20,706	$ 24,500	$ 24,500	0.0%
5524	PUBLICATIONS & ADVERTISING	$ 298	$ 600	$ 600	0.0%
5525	BUILDING & GROUNDS MAINT.	$ 7,110	$ 5,600	$ 5,600	0.0%
5527	ROAD EQUIPMENT REPAIRS	$ 18,953	$ 24,000	$ 30,000	25.0%
5530	UNIFORM ALLOWANCE	$ 1,652	$ 2,750	$ 2,750	0.0%
5531	TRAVEL EXPENSE	$ 90	$ 1,000	$ 1,000	0.0%
5534	TOOLS & EQUIPMENT	$ 9,334	$ 9,000	$ 9,000	0.0%
5535	ROAD SIGNS	$ 8,046	$ 12,500	$ 12,500	0.0%
5536	SAFETY EQUIPMENT	$ 2,161	$ 4,000	$ 4,000	0.0%
5537	CHEMICALS	$ 23,678	$ 30,000	$ 30,000	0.0%
5538	IDENTIFICATION	$ -	$ -	$ -	0.0%
5543	STREET LIGHT REPAIRS	$ 3,297	$ 8,000	$ 10,000	25.0%
5544	TRAFFIC LIGHT EXPENSE	$ -	$ -	$ -	0.0%
	TOTAL OPERATING EXPENSE	**$ 226,098**	**$ 243,334**	**$ 296,808**	22.0%

Table 11: STREET Continued
Department: 11 – 406 / General Fund

	(11) GENERAL FUND - STREET DEPT CAPITAL OUTLAY				
	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5607	CAPITAL OUTLAY/TRUJILLO RD	$ 3,441		$ 517,250	100.0%
5603	CAPITAL OUTLAY/SIDEWALKS		$ 400,000	$ 400,000	0.0%
5634	CAPITAL OUTLAY/LOS MORROS BUSINESS PARK		$ 4,241,000	$ 3,685,316	-13.1%
5643	CAPITAL OUTLAY/STATE RD 6 INTERSECTIONS	$ 640,174	$ 156,023	$ 1,800,000	1053.7%
5645	CAPITAL OUTLAY/CHRISTMAS LIGHT	$ 14,970	$ 35,000	$ 70,000	100.0%
5604	CAPITAL OUTLAY/JUAN PEREA	$ 163,129	$ 160,220	$ 160,220	0.0%
5605	CAPITAL OUTLAY/CARSON PARK DRAINAGE	$ 89,919	$ 200,920	$ 118,116	-41.2%
	TOTAL CAPITAL OUTLAY	**$ 911,633**	**$ 5,193,163**	**$ 6,750,902**	30.0%
	TOTAL EXPENSES	$ 1,249,564	$ 5,750,392	$ 7,417,468	29.0%
	ACCOUNTS PAYABLE	$ -	$ -	$ -	0.0%
	TOTAL STREET EXPENDITURES	**$ 1,249,564**	**$ 5,750,392**	**$ 7,417,468**	29.0%

PARKS
Department: 11 – 407 / General Fund

MISSION

To enrich the lives of the residents of Los Lunas and Valencia County through its natural resources an provision of quality recreational opportunities for all.

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 twelve (12) parks; and for the beautification and landscaping of active and passive park areas, and extensive recreation programs offered throughout the department.

GOALS AND OBJECTIVES

- To maintain clean and safe environment for youth, elderly and persons with special needs.
- To expand current facilities to accommodate our growing community.
- To purchase and maintain playground equipment that are up to ADA and Playground safety standards.
- To provide recreational facilities that display pride in this community.

Table 12 presents the fiscal year 2006-2007 operating budget for the Parks Department.

Table 12: PARKS
Department: 11 – 407 / General Fund

407

(11) GENERAL FUND - PARKS DEPT PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5301	Jaramillo, Michael C.	Recreation Director (Parks and Recreation Director)		$ 40,076	$ 57,188	42.7%
5302	Martinez, Kathy M.	Recreation Supervisor		$ 33,876	$ 34,214	1.0%
5303	VACANT	Parks Laborer		$ 27,520	$ 19,010	-30.9%
5304	Garcia, Herman L.	Parks Supervisor		$ 28,919	$ 29,210	1.0%
5309	Garcia, Ruben	Park Technician		$ 28,806	$ 29,094	1.0%
5310	Mascarenas, Anthony	Laborer		$ 19,670	$ 22,812	16.0%
5311	Gutierrez, Edward H.	Parks Laborer		$ 18,753	$ 22,337	19.1%
5312	Duran, Eugene M.	Youth Coordinator		$ 23,950	$ 28,023	17.0%
5313	Barta, Joseph A.	Park Tech II		$ 27,569	$ 27,844	1.0%
5314	Baca Jr., Manuel R.	Park Facility Tech.		$ 29,122	$ 29,413	1.0%
5315	Telles, Michael A.	Parks Laborer		$ 19,592	$ 22,337	14.0%
5316	Bradshaw, Phillip M.	Parks Supervisor		$ 26,549	$ 26,815	1.0%
5320	McDaniel, Michael J.	Recreation Supervisor		$ 24,190	$ 29,424	21.6%
5321	Duran, Jason A.	Sports Coordinator		$ 20,000	$ 26,749	33.7%
5322	Kerns, Joshua J.	Sports Coordinator		$ 14,000	$ 26,749	91.1%
5327	Ortiz, Patrick T.	Laborer		$ 13,500	$ 19,486	44.3%
5428		SUMMER YOUTH	$ 54,917	$ 100,000	$ -	-100.0%
5330		SEASONAL PART-TIME		$ 11,100	$ 117,000	954.1%
			$ 54,917	$ 507,192	$ 567,706	11.9%
5440	F.I.C.A EXPENSE		$ 32,895	$ 38,800	$ 42,978	10.8%
5441	P.E.R.A EXPENSE		$ 66,459	$ 75,307	$ 99,150	31.7%
5442	MEDICAL INS. EXPENSE		$ 109,724	$ 182,987	$ 173,203	-5.3%
5443	UNEMPLOYMENT TAX EXPENSE		$ 315	$ 1,522	$ 1,685	10.8%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 13,849	$ 22,495	$ 29,589	31.5%
			$ 223,242	$ 321,110	$ 346,606	7.9%
	TOTAL PERSONAL SERVICES		**$ 278,159**	**$ 828,301**	**$ 914,312**	10.4%

(11) GENERAL FUND - PARKS DEPT OPERATING SERVICES

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5503	SUMMER RECREATION EXPENSES	$ 2,301	$ 2,500	$ 18,500	640.0%
5510	OFFICE SUPPLIES	$ 3,856	$ 6,000	$ 6,000	0.0%
5511	DATA PROCESSING	$ 11,923	$ 9,476	$ 9,776	3.2%
5513	GAS & OIL FOR VEHICLES	$ 18,356	$ 16,000	$ 23,000	43.8%
5514	TRAINING & SEMINARS	$ 17,205	$ 9,720	$ 18,720	92.6%
5519	UTILITIES	$ 113,635	$ 125,000	$ 125,000	0.0%
5521	TELEPHONE EXPENSES	$ 9,712	$ 11,000	$ 15,000	36.4%
5523	INSURANCE & BONDS	$ 27,504	$ 30,000	$ 34,650	15.5%
5524	PUBLICATIONS & ADVERTISING	$ 2,780	$ 2,000	$ 3,000	50.0%
5525	BUILDING & GROUNDS MAINT.	$ 70,351	$ 60,000	$ 80,000	33.3%
5527	ROAD EQUIPMENT REPAIRS	$ 15,682	$ 12,000	$ 15,000	25.0%
5528	JANITORIAL SUPPLIES	$ 3,482	$ 3,500	$ 4,000	14.3%
5530	UNIFORM ALLOWANCE	$ 2,838	$ 3,000	$ 5,000	66.7%
5531	TRAVEL EXPENSES	$ 360	$ 3,000	$ 3,000	0.0%
5534	TOOLS & EQUIPMENT	$ 9,258	$ 9,000	$ 9,000	0.0%
5536	SAFETY EQUIPMENT	$ 3,293	$ 4,000	$ 4,000	0.0%
5538	IDENTIFICATION	$ 1,300	$ 1,500	$ 1,500	0.0%
5548	SPECIAL EVENTS/4th of JULY EVENTS	$ 27,066	$ 19,000	$ 35,000	84.2%
5578	MOSQUITO CONTROL	$ 2,415	$ 5,200	$ 5,200	0.0%
	TOTAL OPERATING EXPENSE	**$ 343,317**	**$ 331,896**	**$ 415,346**	25.1%

Table 12: PARKS Continued
Department: 11 – 407 / General Fund

	(11) GENERAL FUND - PARKS DEPT CAPITAL OUTLAY				
	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5662	CAPITAL OUTLAY/TWO 3/4 TON TRUCKS	$ 22,773	$ -	$ 50,000	100.0%
5670	CAPITAL OUTLAY/PARK-PLAYGROUND EQUIPMENT		$ 6,500	$ 7,000	7.7%
5671	CAPITAL OUTLAY/GENERAL PARK IMPROVEMENTS	$ 133,049	$ 134,000	$ 192,000	43.3%
5672	CAPITAL OUTLAY/PARK IMPROVEMENTS IMPACT FEES	$ 250,759	$ 509,000	$ 630,000	23.8%
5674	CAPITAL OUTLAY/TURF EQUIPMENT	$ 28,813	$ 50,000	$ 30,000	-40.0%
5677	CAPITAL OUTLAY/DF REGIONAL PARK (30 ACRES PARK	$ 205,000	$ 100,000	$ -	-100.0%
5678	CAPITAL OUTLAY/LITTLE LEAGUE COMPLEX	$ 536	$ 260,000	$ -	-100.0%
5679	CAPITAL OUTLAY/TRANSPORTATION-LOS LENTES PARKS		$ 200,000	$ -	-100.0%
5601	CAPITAL OUTLAY/COMPUTERS		$ 3,600	$ -	-100.0%
	TOTAL CAPITAL OUTLAY	**$ 640,930**	**$ 1,263,100**	**$ 909,000**	-28.0%
	TOTAL EXPENSES	$ 1,262,406	$ 2,423,297	$ 2,238,658	-7.6%
	ACCOUNTS PAYABLE	$ -	$ -	$ -	
	TOTAL PARKS EXPENDITURES	**$ 1,262,406**	**$ 2,423,297**	**$ 2,238,658**	-7.6%

LIBRARY
Department: 11 – 408 / General Fund

MISSION

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

DESCRIPTION

We are a public library providing 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.

GOALS AND OBJECTIVES

The Library seeks to:

- provide a pleasant, user-oriented learning environment for on-site users and the technical infrastructure and online environment, resources and services for the residents of the Village of Los Lunas and the surrounding communities;
- provide access to and assistance in using emerging technologies which serve as a gateway to information resources within and beyond our walls;
- support the instructional, information, research, and curriculum needs of the community through an effective, collaborative collection development and management program;
- promote communication and collaboration both within the community and externally through participation in cooperative efforts, projects, proposal, and agreements with neighboring libraries;
- provide a competent, skilled staff dedicated to meeting user needs by encouraging and providing opportunities for professional training and development.

Table 13 presents FY 2006-2007 operating budget for the Library.

Table 13: LIBRARY
Department: 11 – 408 / General Fund

408

(11) GENERAL FUND - LIBRARY PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5351	Shetter, Cynthia J.	Librarian (Director)		$ 37,457	$ 45,751	22.1%
5352	Martinez, Genevieve B.	Assistant Library Director		$ 23,538	$ 25,476	8.2%
5353	Maurer, Lorrie	Library Technician I - Circulation Services		$ 19,185	$ 23,579	22.9%
5354	Pando, Anna M.	Library Technician / Technical Services		$ 12,688	$ 13,362	5.3%
5355	Carpio, Carmela C.	Library Technician / Technical Services		$ 5,926	$ 11,004	85.7%
5356	Riley-Bensley, Judi Y.	Library Technician / Public Service		$ 13,455	$ 22,007	63.6%
5357	Simmons, Tom	Library Technician / Technical Services		$ 12,931	$ 20,959	62.1%
53..	VACANT	Library Technician / Public Service			$ 20,959	100.0%
5358		PART-TIME LIBRARY AIDS		$ 7,800	$ 7,800	0.0%
			$ -	$ 132,979	$ 190,896	43.6%
5440	F.I.C.A EXPENSE		$ 7,908	$10,173	$ 13,000	27.8%
5441	P.E.R.A EXPENSE		$ 19,800	$25,283	$ 32,309	27.8%
5442	MEDICAL INS. EXPENSE		$ 52,495	$71,161	$ 75,776	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 87	$399	$ 510	27.8%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 458	$786	$ 1,193	51.8%
			$ 80,748	$ 107,802	$ 122,789	13.9%
	TOTAL PERSONAL SERVICES		**$ 80,748**	**$ 240,781**	**$ 313,685**	30.3%

(11) GENERAL FUND - LIBRARY OPERATING SERVICES

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5380	YOUTH EMPLYMENT		$ 1,610	$ 1,610	0.0%
5510	OFFICE SUPPLIES	$ 11,597	$ 5,000	$ 8,000	60.0%
5511	DATA PROCESSING	$ 7,244	$ 8,350	$ 18,030	115.9%
5513	GAS & OIL FOR VEHICLES		$ 600	$ 700	16.7%
5514	TRAINING & SEMINARS	$ 2,424	$ 3,000	$ 3,500	16.7%
5515	PRINTING & COPYING	$ 358	$ 500	$ 2,000	300.0%
5517	PROFESSIONAL SERVICES		$ 19,000	$ 20,000	5.3%
5518	POSTAGE	$ 1,352	$ 1,400	$ 1,700	21.4%
5519	UTILITIES	$ 9,353	$ 9,000	$ 12,760	41.8%
5521	TELEPHONE EXPENSES	$ 4,881	$ 5,300	$ 5,300	0.0%
5523	INSURANCE & BONDS	$ 4,057	$ 5,000	$ 7,965	59.3%
5524	PUBLICATIONS & ADVERTISING	$ 358	$ 2,100	$ 2,100	0.0%
5525	BUILDING & GROUNDS MAINT.	$ 5,597	$ 6,000	$ 7,000	16.7%
5527	ROAD EQUIPMENT REPAIRS		$ 300	$ 300	0.0%
5528	JANITORIAL SUPPLIES	$ 5,898	$ 6,000	$ 8,000	33.3%
5531	TRAVEL EXPENSES	$ 481	$ 2,000	$ 4,000	100.0%
5547	LEASE COPIER	$ 2,348	$ 2,350	$ 2,500	6.4%
5570	BOOK ALLOWANCE	$ 26,100	$ 30,000	$ 36,000	20.0%
	TOTAL OPERATING EXPENSE	**$ 82,048**	**$ 107,510**	**$ 141,465**	31.6%

(11) GENERAL FUND - LIBRARY CAPITAL OUTLAY

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5601	CAPITAL OUTLAY/COMPUTER & SOFTWARE EQUIP	$ 20,857	$ 30,000	$ 35,000	16.7%
5696	CAPITAL OUTLAY/GO BOND BOOK ALLOWANCE	$ 20,857	$ 30,000	$ -	-100.0%
5697	CAPITAL OUTLAY/FURNITURE	$ 20,397	$ 10,000	$ 5,000	-50.0%
5683	CAPITAL OUTLAY/BUILDING PARKING	$ 120,143	$ 25,000	$ -	-100.0%
	TOTAL CAPITAL OUTLAY	**$ 182,254**	**$ 95,000**	**$ 40,000**	100.0%
	TOTAL EXPENSES	$ 345,050	$ 443,291	$ 495,150	11.7%
	ACCOUNTS PAYABLE	$ -	$ -	$ -	0.0%
	TOTAL LIBRARY EXPENDITURES	**$ 345,050**	**$ 443,291**	**$ 495,150**	11.7%

COMMUNITY DEVELOPMENT
Department: 11 – 411 / General Fund

MISSION

To update and maintain the Village comprehensive master plan, oversee zoning, subdivision and building regulations insure the orderly growth of the Village of Los Lunas.

DESCRIPTION

The Community Development Department is responsible for routine enforcement of codes, and ordinances including zoning, subdivision building, nuisance and processing of all aspects and permits required there under, including complaints. Update and amend codes and ordinances to reflect changing growth patterns, annexations, and policy directives.

GOALS AND OBJECTIVES

- To enforce the municipal code to achieve the legislative body's purpose of providing a high quality of life for the citizens of Los Lunas.
- Work through the Planning and Zoning Commission and Council developing future plans to provide quality growth programs.
- To annually update the Infrastructure Capital Improvement Plan (ICIP) which will allow economic development activities which provide economic stability for the community.
- 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 zoning ordinance.
- To review and update the Villages' development fee ordinance.
- To develop a building permits process to incorporate inspection of electrical and mechanical into the Village.

Table 14 presents the fiscal year 2006-2007 operating budget for Community Development.

Table 14: COMMUNITY DEVELOPMENT
Department: 11 – 411 / General Fund

411

(11) GENERAL FUND - COMM. DEVEL. PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5364	Mondragon, Thomas Art	Community Development Director		$ 59,417	$ 72,161	21.4%
5365	Fernandez, Peter	Financial Planner		$ 53,303	$ 61,789	15.9%
5366	Lopez, Adolpho R.	Code Enforcement Supervisor		$ 38,000	$ 38,580	1.5%
5367	Navarrette, Josie	Code Enforcement Officer		$ 28,230	$ 30,762	9.0%
5368	Crowson-Lorilla, Diana	Planning Technician		$ 20,000	$ 29,424	47.1%
5369	Marquez, Marie T.	Administrative Secretary-CD		$ 19,160	$ 25,308	32.1%
5370	Chavez, Jerome L.	Animal Control Officer		$ 28,181	$ 28,462	1.0%
5371		PLANNING & ZONING BOARD		$ 2,700	$ 2,700	0.0%
5372	Duran, Albert Sr.	Building Inspector new title Building Inspector Super		$ 20,000	$ 31,740	58.7%
5373	Garcia, Gerald J.	Animal Control Officer		$ 15,924	$ 23,055	44.8%
5375	Callahan, Martin P.	Computer Specialist		$ 37,657	$ 42,344	12.4%
5377	Chavez, Aaron M.	Computer Technician		$ 22,277	$ 31,740	42.5%
5378	Cooper, Jeffery S.	Computer Technician		$ 22,901	$ 33,288	45.4%
			$ -	$ 367,750	$ 451,353	22.7%
5440	F.I.C.A EXPENSE		$ 22,529	$ 28,133	$ 34,529	22.7%
5441	P.E.R.A EXPENSE		$ 49,284	$ 69,918	$ 85,814	22.7%
5442	MEDICAL INS. EXPENSE		$ 78,821	$ 121,991	$ 129,902	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 180	$ 1,103	$ 1,354	22.7%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 2,993	$ 6,339	$ 8,641	36.3%
			$ 153,807	$ 227,484	$ 260,240	14.4%
	TOTAL PERSONAL SERVICES		**$ 153,807**	**$ 595,234**	**$ 711,594**	19.5%

(11) GENERAL FUND - COMM. DEVEL. OPERATING SERVICES

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5380	YOUTH EMPLOYMENT	$ 11,484	$ 18,000	$ 18,000	0.0%
5502	TREK FOR TRASH	$ 3,201	$ 3,200	$ 3,200	0.0%
5510	OFFICE SUPPLIES	$ 4,064	$ 6,000	$ 7,200	20.0%
5511	DATA PROCESSING	$ 10,265	$ 27,162	$ 29,100	7.1%
5512	BOOKS & MANUALS	$ 1,631	$ 2,500	$ 3,000	20.0%
5513	GAS & OIL FOR VEHICLES	$ 3,097	$ 3,800	$ 7,200	89.5%
5514	TRAINING & SEMINARS	$ 5,870	$ 6,000	$ 17,000	183.3%
5515	PRINTING & COPYING	$ 54	$ 1,000	$ 1,000	0.0%
5516	REPORTING & RECORDING	$ -	$ 300	$ 300	0.0%
5517	PROFESSIONAL SERVICES	$ 23,297	$ 30,000	$ 60,000	100.0%
5518	POSTAGE	$ 1,620	$ 2,000	$ 2,500	25.0%
5519	UTILITIES	$ 2,800	$ 3,000	$ 3,000	0.0%
5520	ATTORNEY FEES	$ 4,738	$ 4,500	$ 5,500	22.2%
5521	TELEPHONE EXPENSES	$ 5,940	$ 7,000	$ 8,000	14.3%
5522	SUBSCRIPTIONS & DUES	$ 1,242	$ 1,200	$ 2,750	129.2%
5523	INSURANCE & BONDS	$ 12,666	$ 13,172	$ 15,680	19.0%
5524	PUBLICATIONS & ADVERTISING	$ 1,369	$ 1,000	$ 2,000	100.0%
5525	BUILDING & GROUNDS MAINT.	$ 1,662	$ 2,000	$ 2,000	0.0%
5527	ROAD EQUIPMENT REPAIRS	$ 1,345	$ 1,000	$ 3,000	200.0%
5528	JANITORIAL SUPPLIES	$ 855	$ 500	$ 1,500	200.0%
5530	UNIFORM ALLOWANCE	$ 425	$ 500	$ 1,000	100.0%
5531	TRAVEL EXPENSES	$ 5,449	$ 6,800	$ 10,000	47.1%
5536	SAFETY EQUIPMENT	$ 447	$ 500	$ 500	0.0%
5538	IDENTIFICATION	$ -	$ 200	$ 500	150.0%
5547	LEASE PURCHASES (COPIER)	$ 4,956	$ 4,050	$ 6,000	48.1%
5555	KENNEL FEES	$ 6,000	$ 6,000	$ 6,000	0.0%
5558	ORD #45 SEC-C WEED REMOVAL	$ 14,472	$ 10,000	$ 10,000	0.0%
5559	ANIMAL CONTROL OPER. EXPENSE	$ 8,632	$ 7,000	$ 7,000	0.0%
5573	E911 MAINT./ADDRESSING	$ 192,366	$ 200,000	$ 100,000	-50.0%
5577	ECONOMIC DEVELOPMENT	$ 14,187	$ 15,000	$ 17,000	13.3%
	TOTAL OPERATING EXPENSE	**$ 344,134**	**$ 383,384**	**$ 349,930**	-8.7%

Table 14: COMMUNITY DEVELOPMENT Continued
Department: 11 – 411 / General Fund

	(11) GENERAL FUND - COMM. DEVEL. CAPITAL OUTLAY							
	SUB ACCOUNT NAME		ACTUAL 2004/2005		BUDGET 2005/2006		PROPOSED 2006/2007	%CHANGE
5601	CAPITAL OUTLAY/DESKTOP COMPUTERS	$	11,815	$	2,900	$	-	-100.0%
5668	CAPITAL OUTLAY/VAN	$	-	$	5,500	$	23,000	318.2%
5662	CAPITAL OUTLAY/TRUCK WITH CAGE	$	-	$	-	$	-	0.0%
	TOTAL CAPITAL OUTLAY	**$**	**11,815**	**$**	**8,400**	**$**	**23,000**	173.8%
	TOTAL EXPENSES	$	509,756	$	987,018	$	1,084,524	9.9%
	ACCOUNTS PAYABLE	$	-	$	-	$	-	0.0%
	TOTAL COMMUNITY DEV. EXP.	**$**	**509,756**	**$**	**987,018**	**$**	**1,084,524**	9.9%

VEHICLE MAINTENANCE
Department: 11 – 412 / General Fund

MISSION

To maintain the vehicles and equipment of all the departments.

DESCRIPTION

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

GOALS AND OBJECTIVES

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

Table 15 presents the fiscal year 2006-2007 operating budget for the Vehicle Maintenance Department.

Table 15: VEHICLE MAINTENANCE
Department: 11 – 412 / General Fund

412

(11) GENERAL FUND - VEHICLE MAINT PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5381	Garcia, Joe L.	Vehicle Maintenance Supervisor		$ 24,960	$ 34,953	40.0%
5382	Trujillo, Eliseo	Mechanics Assistant		$ 26,776	$ 27,044	1.0%
			$ -	$ 51,736	$ 61,996	19.8%
5440	F.I.C.A EXPENSE		$ 3,565	$3,958	$ 4,743	19.8%
5441	P.E.R.A EXPENSE		$ 9,193	$9,836	$ 11,787	19.8%
5442	MEDICAL INS. EXPENSE		$ 17,623	$20,332	$ 21,650	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 34	$155	$ 186	19.8%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 3,459	$2,726	$ 3,879	42.3%
			$ 33,874	$ 37,007	$ 42,246	14.2%
	TOTAL PERSONAL SERVICES		**$ 33,874**	**$ 88,744**	**$ 104,242**	17.5%

(11) GENERAL FUND - VEHICLE MAINT OPERATING SERVICES

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5510	OFFICE SUPPLIES	$ 353	$ 700	$ 1,300	85.7%
5511	DATA PROCESSING	$ 3,783	$ 2,989	$ 2,500	-16.4%
5512	BOOKS & MANUALS	$ 110	$ 500	$ 250	-50.0%
5513	GAS & OIL FOR VEHICLES	$ 1,991	$ 3,200	$ 3,500	9.4%
5514	TRAINING & SEMINARS	$ 2,485	$ 3,000	$ 1,200	-60.0%
5519	UTILITIES	$ 6,584	$ 7,000	$ 7,000	0.0%
5521	TELEPHONE EXPENSES	$ 876	$ 1,500	$ 1,500	0.0%
5523	INSURANCE & BONDS	$ 3,445	$ 4,000	$ 4,700	17.5%
5524	PUBLICATIONS & ADVERTISING	$ 125	$ 200	$ 200	0.0%
5525	BUILDING & GROUNDS MAINT.	$ 6,565	$ 4,000	$ 4,000	0.0%
5527	ROAD EQUIPMENT REPAIRS	$ 3,157	$ 3,500	$ 6,500	85.7%
5528	JANITORIAL SUPPLIES	$ 3,505	$ 3,000	$ 2,500	-16.7%
5530	UNIFORM ALLOWANCE	$ 726	$ 1,000	$ 1,000	0.0%
5531	TRAVEL EXPENSES	$ 206	$ 1,000	$ 500	-50.0%
5534	TOOLS & EQUIPMENT	$ 10,981	$ 10,000	$ 12,000	20.0%
5536	SAFETY EQUIPMENT	$ 1,013	$ 1,200	$ 1,200	0.0%
5537	CHEMICALS (CAR WASH DETERGENT)	$ 452	$ 3,600	$ 3,600	0.0%
5538	IDENTIFICATION	$ -	$ -	$ -	0.0%
	TOTAL OPERATING EXPENSE	**$ 46,357**	**$ 50,389**	$ 53,450	6.1%

(11) GENERAL FUND - VEHICLE MAINT CAPITAL OUTLAY

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5631	CAPITAL OUTLAY/BED CRANE, FORKLIFT, ENGINE ANALYSER		$ 31,000	$ -	-100.0%
	TOTAL CAPITAL OUTLAY	**$ -**	**$ 31,000**	**$ -**	0.0%
	TOTAL EXPENSES	$ 80,231	$ 170,133	$ 157,692	-7.3%
	ACCOUNTS PAYABLE	$ -	$ -	$ -	0.0%
	TOTAL VEHICLE MAINT. EXPENDITURES	**$ 80,231**	**$ 170,133**	**$ 157,692**	-7.3%

COMMUNITY SERVICES
Department: 11 – 414, 416 & 417 / General Fund

MISSION

To promote and implement programming in the Village of Los Lunas and Valencia County that will impact the needs of citizens in the realm of health and social issues.

DESCRIPTION

The Community Services Department administers both federal and State grants designed to meet the health and social needs of the citizens of the Village of Los Lunas.

- The DWI project is an ongoing program supported through distribution funding from Local Government Division. This program addresses the impact of DWI in Valencia County, in such a way as to decrease the high cost of death, injury and financial loss in our communities. Components include Coordination, Prevention, Screening and Assessment, and Treatment.
- Local Law Enforcement Block grants provide needed funds for capital outlay to Los Lunas Police Department.
- A Juvenile Justice Citation program is being implemented for the first time this year.
- Many grants are procured through this department on an as available and as needed basis. Issues of focus include, but are not limited to; drug and alcohol prevention and intervention efforts, public transportation, senior citizen programs, youth programs and historic preservation.

Three full time staff, and many local sub-contractors currently support the Community Services Department. Additional staff support a public transportation system within this department. However, these funds are budgeted separately.

GOALS AND OBJECTIVES

- Reduce the incidence of DWI in the Village and County by implementing programs that address the Drug and Alcohol issue.
- Create and maintain community involvement through advisory committees guiding grants administered by the Community Development Department.
- Modify existing programs to meet the needs of the citizens of the Village of Los Lunas through process and outcome evaluation.
- To provide resources and information to the Village of Los Lunas to ensure social issues effecting the Village can be dealt with quickly and efficiently.

Tables 16 & 17 present the fiscal year 2006-2007 operating budget for Community Services.

Table 16: COMMUNITY SERVICES
Department: 11 – 416 / General Fund

416

(11) GENERAL FUND - COMMUNITY SERVICES - D.W.I. GRANT FUNDS-OPERATING SERVICE

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5567	O.T. REIMB/LLPD PERSONAL SERVICES	$ 1,734	$ 2,500	$ -	-100.0%
5572	CONTACTUAL SERVICES	$ 11,719	$ 11,015	$ -	-100.0%
5596	COMMODITIES		$ -	$ 14,174	100.0%
5596	SUPPLIES		$ 4,750	$ -	-100.0%
	TOTAL OPERATING EXPENSE	$ 13,453	$ 18,265	$ 14,174	-22.4%

(11) GENERAL FUND - COMMUNITY SERVICES-CAPITAL OUTLAY

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5660	CAPITAL OUTLAY/EQUIPMENT		$ -	$ -	0.0%
	TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.0%**
	TOTAL EXPENSES	$ 13,453	$ 18,265	$ 14,174	**-22.4%**
	ACCOUNTS PAYABLE	$ -	$ -	$ -	0.0%
	TOTAL COMM. SERV. EXPENDITURES	**$ 13,453**	**$ 18,265**	**$ 14,174**	**-22.4%**

Table 17: COMMUNITY SERVICES Continued
Department: 11 – 417 / General Fund

417

(11) GENERAL FUND - COMMUNITY SERVICES

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5396	Otero, Frank L.	Community Services Director		$ 47,604	$ 51,641	8.5%
5397	Adame, Ginny L.	DWI Prevention/Enforcement Coordinator		$ 31,312	$ 29,491	-5.8%
5398	Baca, Ramona V.	Administrative Secretary		$ 22,256	$ 22,557	1.4%
			$ -	$ 101,172	$ 103,689	2.5%
5440	F.I.C.A EXPENSE		$ 6,792	$7,740	$ 7,932	2.5%
5441	P.E.R.A EXPENSE		$ 15,967	$19,235	$ 19,714	2.5%
5442	MEDICAL INS. EXPENSE		$ 20,912	$30,498	$ 32,476	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 47	$304	$ 311	2.5%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 247	$481	$ 585	21.7%
			$ 43,965	$ 58,257	$ 61,018	4.7%
	TOTAL PERSONAL SERVICES		**$ 43,965**	**$ 159,429**	**$ 164,707**	3.3%

(11) GENERAL FUND - COMMUNITY SERVICES-OPERATING SERVICES

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5505	OPERATING	$ 27,073	$ 21,255	$ 27,150	27.7%
5506	SUPPLIES & MATERIALS	$ 2,068	$ 4,975	$ 3,875	-22.1%
5531	TRAVEL	$ 697	$ 2,950	$ 4,658	57.9%
5564	CONTRACTUAL SERVICES	$ 133,973	$ 66,964	$ 75,996	13.5%
5596	GRANT CONTRACTUAL SERVICES		$ 33,100	$ 38,880	17.5%
5510	GRANT SUPPLIES		$ 600	$ 700	16.7%
5511	DATA PROCESSING		$ 5,000	$ 5,000	0.0%
5597	GRANT OPERATING		$ 2,300	$ 1,450	-37.0%
	TOTAL OPERATING EXPENSE	$ 163,811	$ 137,144	$ 157,709	15.0%

(11) GENERAL FUND - COMMUNITY SERVICES-CAPITAL OUTLAY

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5626	CAPITAL OUTLAY/COMPUTER EQUIPMENT & FURNITUR	$ 2,350	$ 3,600	$ 1,879	-47.8%
	TOTAL CAPITAL OUTLAY	**$ 2,350**	**$ 3,600**	**$ 1,879**	**100.0%**
	TOTAL EXPENSES	$ 210,126	$ 300,173	$ 324,295	**8.0%**
	ACCOUNTS PAYABLE	$ -	$ -	$ -	0.0%
	TOTAL COMM. SERV. EXPENDITURES	**$ 210,126**	**$ 300,173**	**$ 324,295**	**8.0%**

TOTAL GENERAL FUND EXPENDITURES

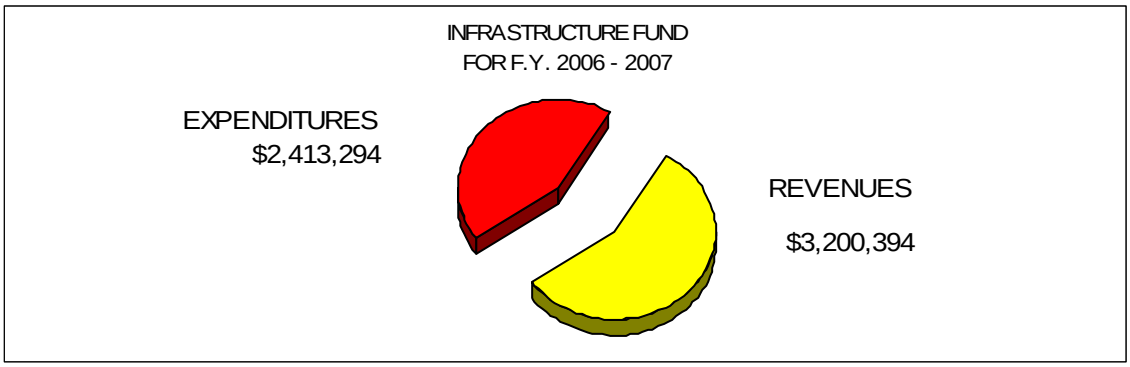
TABLE 18 presents the total General Fund expenditures for Fiscal Year 2006-2007.

Table 18: TOTAL GENERAL FUND EXPENDITURES ALL DEPARTMENTS

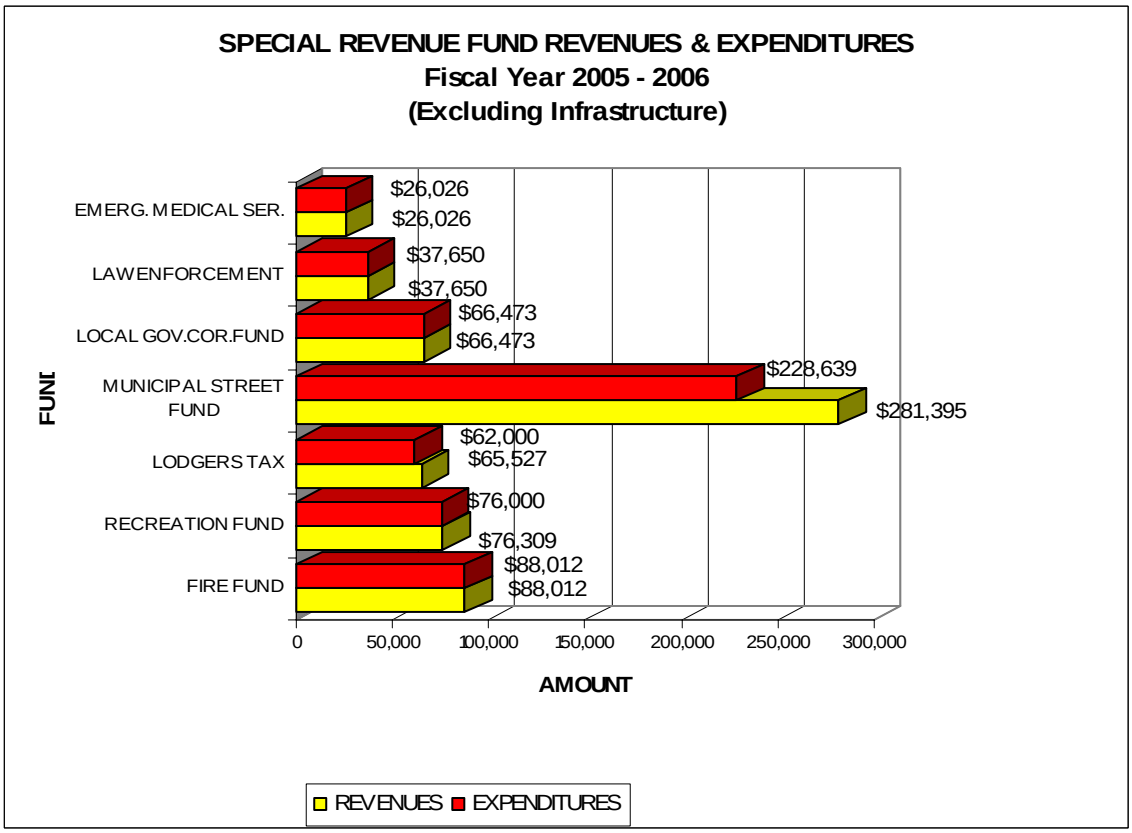
TOTAL GENERAL FUND EXPENDITURES	**$ 6,536,451**	**$ 16,103,960**	**$ 19,888,163**	**23.5%**

SPECIAL REVENUE FUNDS

Chart 6: INFRASTRUCTURE FUND



Graph 5: SPECIAL REVENUE FUND REVENUES & EXPENDITURES



STATE FIRE
Fire Fund

MISSION

To provide fire protection and life safety for the Village of Los Lunas.

DESCRIPTION

The Los Lunas Fire Department is responsible for the preservation of human life due to fire or rescue services as needed. To make public aware of fire safety of all types and make available all fire prevention information. State fire money is generated through home owners insurance and the State of New Mexico.

GOALS AND OBJECTIVES

- To provide the highest quality to fight fires, save lives and property.
- To provide better training of personnel.
- Up-grade our responding fire units.
- Provide more Public awareness of fire prevention.
- Continue to work to reduce Fire Insurance Rate (ISO) which will result in lower insurance rates for our citizens.

Table 19 presents FY 2006-2007 operating budget for the Fire Fund.

Table 19: FIRE FUND

(21) FIRE FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
305-4006	STATE ALLOTMENT	$ 38,324	$ 65,856	$ 87,712	33.2%
306-4060	INTEREST REVENUES	$ 526	$ 500	$ 300	-40.0%
	FIRE FUND REVENUES	**$ 38,850**	**$ 66,356**	**$ 88,012**	**32.6%**

(21)

(21) Fire Fund EXP. BUDGET

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5505	EQUIP/OPERATING				0.0%
5514	TRAINING & SEMINARS				0.0%
5519	UTILITIES				0.0%
5523	INSURANCE & BONDS	$ 6,607	$ 6,449	$ 28,105	**335.8%**
5525	BUILDING & GROUNDS MAINT.		$ -	$ -	0.0%
5661	LEASE INTEREST	$ 11,233	$ -	$ -	0.0%
5675	FIRE TRUCK PRINCIPAL-INTR. DUE	$ 47,991	$ 59,907	$ 59,907	0.0%
	FIRE FUND EXPENDITURES	**$ 65,831**	**$ 66,356**	**$ 88,012**	**32.6%**

RECREATION FUND
Recreation Fund

MISSION

To provide recreation and entertainment to the citizens of Los Lunas and Valencia County and surrounding areas.

DESCRIPTION

This Department plans the annual holiday festivities for Christmas, the 4th of July, and the St. Patrick's Day Balloon Rally. Softball and basketball leagues are also planned throughout the year. Park improvements are also funded from this fund.

GOALS AND OBJECTIVES

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

Table 20 presents the FY 2006-2007 operating budget for the Recreation Fund.

Table 20: RECREATION FUND

(22) RECREATION FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
307-4161	VENDING MACHINE REVENUES	$ -	$ 1,644	$ 1,300	-20.9%
353-4010	GROSS RECEIPT TAXES	$ 2,156	$ 1,611	$ 1,832	13.7%
306-4060	EARNED INTEREST	$ 1,571	$ 500	$ 1,563	212.6%
307-4130	LEAGUE FEE REVENUES	$ 19,022	$ 24,831	$ 24,831	0.0%
307-4132	SPECIAL ACTIVITIES REVENUES	$ 15,948	$ 36,322	$ 36,322	0.0%
340-4133	CIGARETTE TAX 1%	$ 6,592	$ 8,416	$ 8,461	0.5%
307-4160	BMX PARK REVENUES		$ 3,000	$ 2,000	-33.3%
307	**RECREATION FUND REVENUES**	**$ 45,288**	**$ 76,324**	**$ 76,309**	**0.0%**

(22) RECREATION FUND EXP. BUDGET

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5500	GROSS RECEIPT TAXES	$ 2,390	$ 3,000	$ 3,000	0.0%
5510	REC. SUPPLIES/AFTER SCHOOL PRGM.	$ 1,469	$ -	$ -	0.0%
5548	SPECIAL EVENTS	$ 15,825	$ 40,000	$ 39,550	-1.1%
5553	UMPIRES, REFEREES & YOUTH EVENTS	$ 41,010	$ 30,000	$ 30,000	0.0%
5564	SOFTBALL/SPECIAL EVENTS CONTRACTS	$ 1,398	$ -	$ -	0.0%
5599	BMX OPERATING	$ 1,020	$ 3,000	$ 3,450	15.0%
5671	PARK IMPROVEMENTS/RECREATION EQUIPMENT	$ -	$ -	$ -	0.0%
RECREATION FUND EXPENDITURES		**$ 63,112**	**$ 76,000**	**$ 76,000**	**0.0%**

LODGERS TAX FUND
Lodgers Tax Fund

MISSION

To utilize lodgers tax revenues collected from area lodging facilities for the purpose of advertising, publicizing and promoting tourist related attractions and events within the Village.

DESCRIPTION

The Village has created the Lodgers Tax Advisory Board to advise the governing body on ways to spend lodgers tax funds for advertising, publicizing and promoting tourist related attractions and events within the Village.

GOALS AND OBJECTIVES

- Bring in visitors to the Village of Los Lunas through advertising by updating our existing brochure.
- Expand the market in promoting the Village with limited funding by creating a pamphlet that can be widely distributed.
- Purchase advertising space utilizing billboards that will be strategically placed along Interstate 25 and Interstate 40.

Table 21 presents the FY 2006-2007 operating budget for the Lodgers Tax Fund.

Table 21: LODGERS TAX FUND

(16) LODGERS TAX FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
306-4060	INTEREST REVENUES		$ 1,095	$ 1,706	55.8%
310-4131	LODGERS TAX REVENUE	$ 28,627	$ 53,368	$ 63,821	19.6%
	LODGERS TAX FUND REVENUES	**$ 28,627**	**$ 54,463**	**$ 65,527**	**20.3%**

LODGERS TAX EXPENDITURE BUDGET

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5584	PROMOTIONAL EXPENSES	$ 48,909	$ 46,600	$ 50,000	7.3%
5585	NON-PROMOTIONAL	$ 9,658	$ 12,000	$ 12,000	0.0%
401	**PROMOTIONAL**	**$ 58,567**	**$ 58,600**	**62,000**	**5.8%**
LODGERS TAX EXPENDITURES		**$ 58,567**	**$ 58,600**	**$ 62,000**	**13.1%**

INFRASTRUCTURE FUND
Infrastructure Fund

MISSION

To continue to upgrade services to our citizens by continually improving Village streets, utilities and property acquisition.

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, repair and replace water and sewer lines, utility plant repair, acquisition of utility meters, and, property acquisition.

Table 22 presents the FY 2006-2007 operating budget for the Infrastructure Fund.

Table 22: INFRASTRUCTURE FUND

(25) INFRASTRUCTURE FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
305-4140	HWY CO-OP	$ -	$ 383,000	$ 372,000	-2.9%
306-4060	INTEREST REVENUES	$ 40,175	$ 81,813	$ 180,000	120.0%
320-4143	1/4% SPEC GROSS RCPTS TAX	$ 363,982	$ 714,686	$ 924,197	29.3%
322-4005	INTERCEPTER GRANT FUNDS	$ -	$ 2,326,600	$ -	-100.0%
344-4019	NMED INTERCEPTOR LOAN	$ -	$ 2,000,000	$ -	-100.0%
320-4144	1/8%MUNICIPAL SPEC GRT TAX & NEW 1/8% GRT	$ 166,343	$ 714,686	$ 924,197	29.3%
347-4146	DOT COUNTY WIDE STUDY FUND		$ 500,000	$ 400,000	-20.0%
324-4005	GRANT MAP REVENUE		$ -	$ 400,000	100.0%
	INFRASTRUCTURE FUND REVENUES	**$ 570,501**	**$ 6,720,784**	**$ 3,200,394**	**-52.4%**

(25) INFRASTRUCTURE FUND EXP. BUDGET

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5641	TRANSPORTATION STUDY/DOT CNTY WIDE	$ 51,920	$ 500,000	$ 377,000	-24.6%
5654	HIWAY CO-OP	$ 420,759	$ 1,347,107	$ 1,386,294	2.9%
5665	MAPP N. LOS LENTES & PHASE V	$ 402,673	$ -	$ 650,000	100.0%
406	**STREET DEPARTMENT**	**$ 875,352**	**$ 1,847,107**	**$ 2,413,294**	**30.7%**
5655	LUNA HILLS SEWER	$ 145,769	$ 630,000	$ -	-100.0%
5633	CAPITAL OUTLAY/METERS	$ 25,000	$ 25,000	$ -	-100.0%
5620	INTERCEPTER # SOUTH	$ 848,527	$ 3,373,570	$ -	-100.0%
422	**WATER DEPARTMENT**	**$ 1,019,296**	**$ 4,028,570**	**$ -**	**-100.0%**
5681	PROPERTY ACQUISITION	$ -	$ 150,000	$ -	-100.0%
401	**ADMINISTRATION DEPARTMENT**	**$ -**	**$ 150,000**	**$ -**	-100.0%
INFRASTRUCTURE FUND EXPENDITURES		**$ 1,894,648**	**$ 6,025,677**	**$ 2,413,294**	**-59.9%**

CORRECTION FEES
Local Government Correction Fund

MISSION

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

DESCRIPTION

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

GOALS AND OBJECTIVES

Corrections fees will continue to off-set total detention service costs.

Table 23 presents the FY 2006-2007 operating budget for the Local Government Correction Fund.

Table 23: CORRECTION FEES

(26) LOCAL GOV CORRECTION FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
306-4060	INTEREST REVENUES	$ 251	$ 1,200	$ 3,000	150.0%
360-4150	CORRECTION FEES	$ 26,480	$ 56,120	$ 63,473	13.1%
	LOCAL GOV. CORRECTION FUND	**$ 26,731**	**$ 57,320**	**$ 66,473**	**16.0%**

(26) LOCAL GOV. CORRECTION FUND EXP. BUDGET

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5575	PRISONER MED/DETENTION CHG	$ 56,094	$ 55,000	$ 66,473	20.9%
402	**JUDICIAL**	**$ 56,094**	**$ 55,000**	**$ 66,473**	**20.9%**
LOCAL GOV. CORRECTION EXPENDITURES		**$ 56,094**	**$ 55,000**	**$66,473**	**20.9%**

LAW ENFORCEMENT PROTECTION FUND
Law Enforcement Protection Fund

MISSION

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

DESCRIPTION

LEPF funds as distributed under a formula for 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 24 presents the FY 2006-2007 operating budget for the Law Enforcement Protection Fund/Correction Fees.

Table 24: LAW ENFORCEMENT PROTECTION

(27) LAW ENFORCEMENT PROTECTION FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
305-4006	STATE ALLOTMENT	$ 24,200	$ 37,400	$ 37,400	0.0%
306-4060	INTEREST REVENUES	$ 377	$ 430	$ 250	-41.9%
	LAW ENFORCEMENT PROTECTION FUND REV.	**$ 24,577**	**$ 37,830**	**$ 37,650**	**-0.5%**

(27) LAW ENFORCEMENT PROTECTION FUND EXP. BUDGET

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5659	CAPITAL OUTLAY/COMPUTERS/CAMERAS FOR CAR UNITS		$ 19,731	$ 19,582	-0.8%
5547	LEASE PURCHASES	$ 19,716	$ 18,068	$ 18,068	0.0%
5661	INEREST EXPENSE	$ 3,106			0.0%
5650	CAPITAL OUTLAY	$ 11,960			0.0%
404	**POLICE DEPARTMENT**	**$ 34,782**	**$ 37,799**	**$ 37,650**	**-0.4%**
	LAW ENFORCEMENT PROTECTION EXP.	$ 34,782	$ 37,799	$ 37,650	**-0.4%**

EMERGENCY MEDICAL SERVICE
EMS Fund

MISSION

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 compassion, technical excellence combined operational and fiscal efficiency.

DESCRIPTION

Los Lunas Emergency Medical Services is certified to respond to calls in Valencia County.

GOALS AND OBJECTIVES

- To 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 25 presents the FY 2006-2007 operating budget for the EMS Fund.

Table 25: EMERGENCY MEDICAL SERVICE

(39) EMERGENCY MEDICAL SERV FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
305-4006	STATE ALLOTMENT		$ 9,948	$ 9,326	-6.3%
306-4060	INTEREST REVENUES		$ 100	$ 300	200.0%
305-4002	LIVING CROSSS REVENUES		$ 17,000	$ 16,400	-3.5%
	EMERGENCY MEDICAL SERV FUND REV.	**$ -**	**$ 27,048**	**$ 26,026**	**-3.8%**

(39) EMERGENCY MEDICAL SERV. FUND EXP. BUDGET

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5505	EQUIP/OPERATING EXPENSE	$ 9,173	$ 10,048	$ 9,626	-4.2%
5507	LIVING CROSS EXPENSE	$ 20,156	$ 17,100	$ 16,400	
405	**FIRE DEPARTMENT**	**$ 29,329**	**$ 27,148**	**$ 26,026**	**-4.1%**
EMERGENCY MEDICAL SERV. FUND		**$ 29,329**	**$ 27,148**	**$ 26,026**	**-4.1%**

MUNICIPAL STREET IMPROVEMENT FUND
Municipal Street Improvement Fund

MISSION

Gasoline tax revenues are intended for construction, reconstruction, resurfacing or other improvement or maintenance of public roads and streets, including right-of-way materials acquisition. In addition, these revenues can be designated for projects subject to cooperative agreements entered into with the state highway and transportation department.

DESCRIPTION

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

GOALS AND OBJECTIVES

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

Table 26 presents the FY 2006-2007 operating budget for the Municipal Street Improvement Fund.

Table 26: MUNICIPAL STREET IMPROVEMENT

(17) MUNICIPAL STREET IMPROVEMENT FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
306-4060	MUNICIPAL STREET FUND INTEREST		$ 1,100	$ 2,655	141.4%
340-4013	GAS TAX 1 CENT		$ 124,909	$ 105,533	-15.5%
340-4013	GASOLINE		$ 186,888	$ 173,207	-7.3%
356-4008	NMED LOAN		$ 901,956	$ -	-100.0%
	GASOLINE TAX FUND REVENUES	**$ -**	**$ 1,214,853**	**$ 281,395**	**-76.8%**

GASOLINE TAX EXPENDITURE BUDGET

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5547	LEASE PURCHASE SWEEPERS AND TRUCKS	$ 64,966	$ 34,639	$ 34,639	0.0%
5556	HWY RIGHT-OF-WAY	$ 23,459	$ 100,000	$ 120,000	20.0%
5561	INTEREST EXPENSE	$ 4,523			0.0%
5619	UTILITIES	$ 84,007	$ 84,000	$ 74,000	-11.9%
5615	CAPITAL/LIFT TRUCK		$ -	$ -	0.0%
5635	CAPITAL/LUNA HILLS	$ 2,130,139	$ 901,956	$ -	-100.0%
	STREET IMPROVEMENT EXPENDITURES	**$ 2,307,094**	**$ 1,120,595**	**$ 228,639**	**-79.6%**

Table 27: 2003 BOND INVESTMENT FUND

(33) GRT INVESTMENT FUND 2003 BOND					
	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
4060	INTEREST REVENUES		$ -	$ -	0.0%
306	**EARNED INTEREST**	**$ -**	**$ -**	**$ -**	0.0%
GRT INVESTMENT FUND 2003 BOND REVENUES		**$ -**	**$ -**	**$ -**	0.0%

	(33) GRT INVESTMENT FUND 2003 BOND				
	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
56..	WASTEWATER TREATMENT PLANT CONST.		$ 2,500,000	$ 2,500,000	0.0%
400	**DEBT SERVICE**	**$ -**	**$ 2,500,000**	**$ 2,500,000**	**0.0%**
GRT INVESTMENT FUND 2003 BOND EXPENSES		**$ -**	**$ 2,500,000**	**$ 2,500,000**	**0.0%**

SUMMARY UTILITY (ENTERPRISE) FUNDS

SUMMARY

The following charts summarize the Enterprise funds. Revenues are generated from three services; 1) Solid Waste, 2) Water, and 3) Sewer. Expenditures are the result of three operations; 1) Treatment Plant, 2) Solid Waste, and 3) Water/Sewer.

REVENUES

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

EXPENDITURES

Chart 8 reflects the expenditures for the three operations performed by the Village of Los Lunas. Graph 6 presents the expenditures for the Water/Sewer fund for fiscal year 2004/2005. Graph 7 presents the expenditures for the Solid Waste fund for FY 2006-2007.

Chart 7: UTILITY ENTERPRISE FUND REVENUES

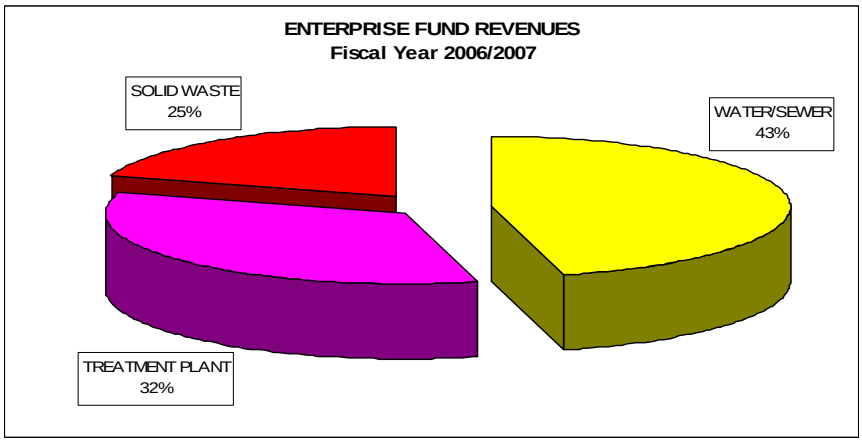
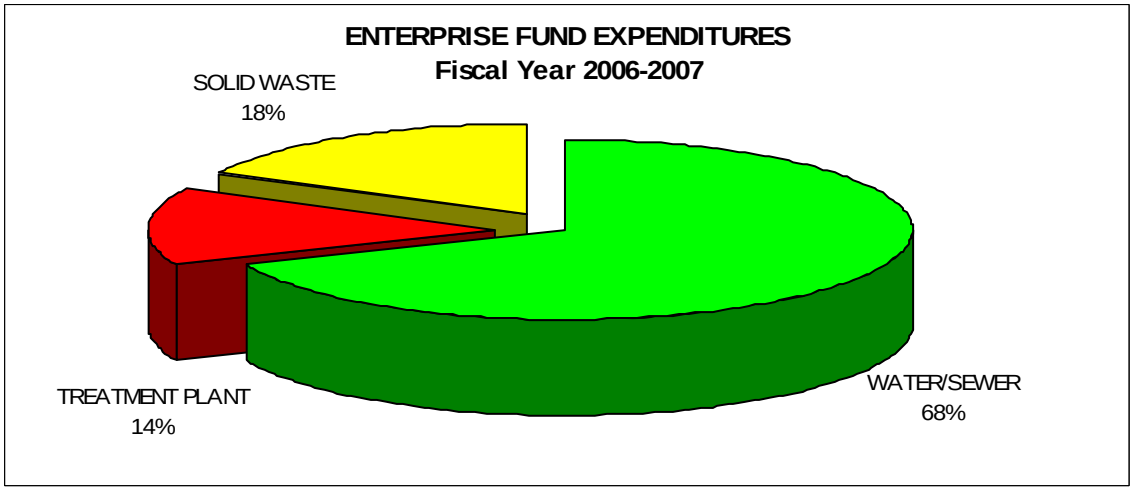
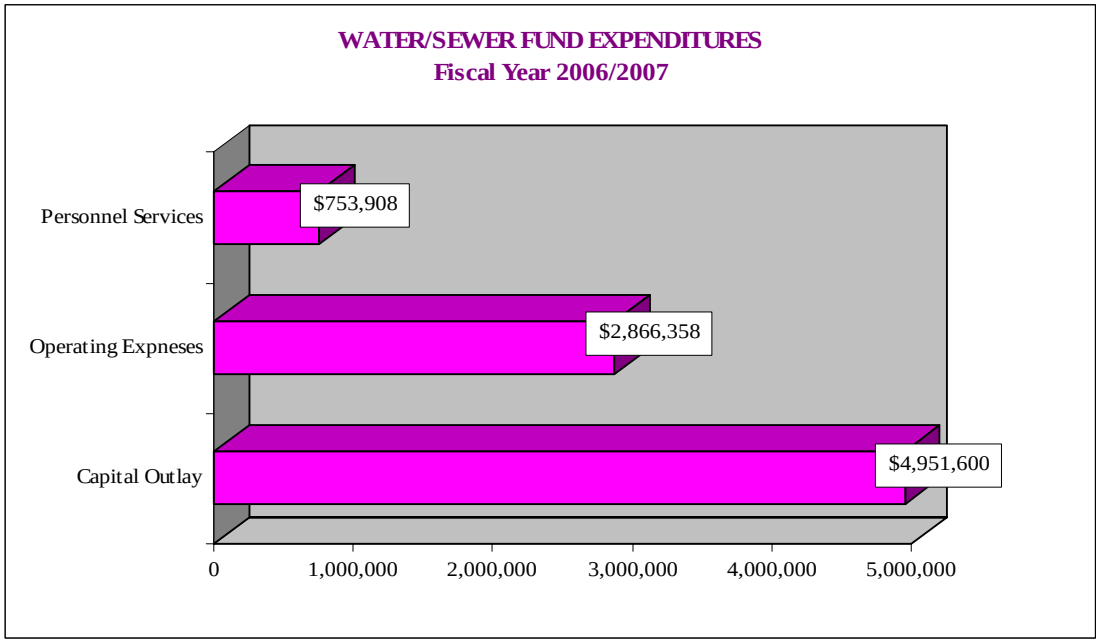


Chart 8: UTILITY ENTERPRISE FUND EXPENDITURES



Graph 6: WATER/SEWER FUND EXPENDITURES



Graph 7: SOLID WASTE FUND EXPENDITURES

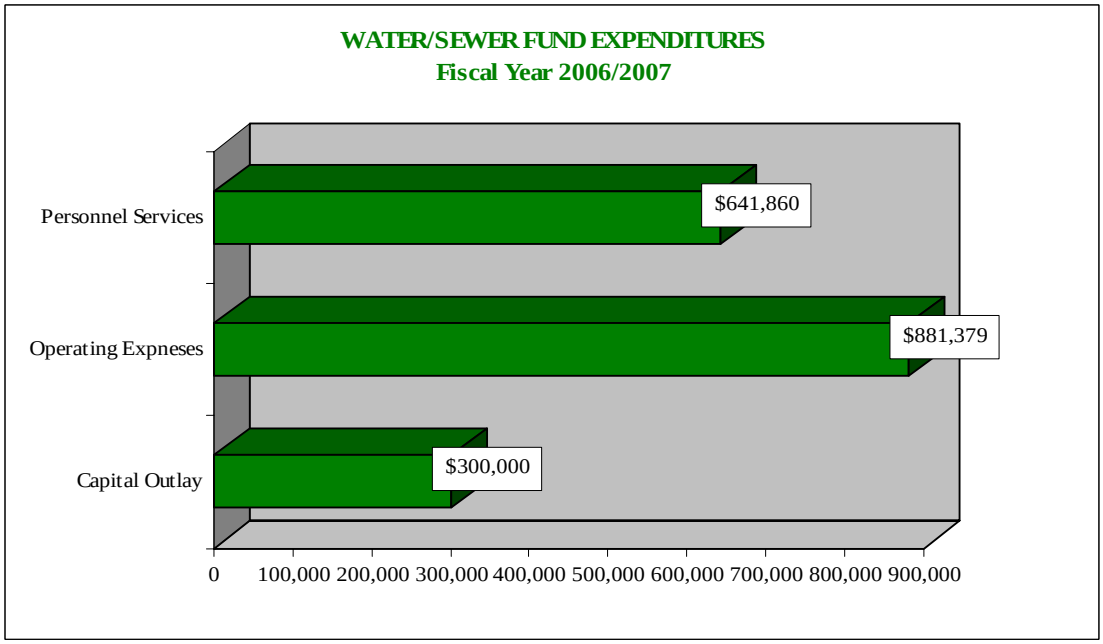


Table 28: WATER/SEWER FUND REVENUES

(41) WATER/SEWER FUND					
	ACCOUNT NAME	**ACTUAL 2004/2005**	**BUDGET 2005/2006**	**PROPOSED 2006/2007**	**%CHANGE**
4060	INTEREST REVENUES		$ 22,000	$ 62,000	181.8%
4062	METER DEPOSIT INTEREST		$ 1,000	$ 4,500	350.0%
306	**EARNED INTEREST**	**$ -**	**$ 23,000**	**$ 66,500**	**189.1%**
4010	SALES		$ 1,320,680	$ 1,467,817	11.1%
4020	CONECTION FEES		$ 32,534	$ 112,102	244.6%
4030	PENALTIES		$ 29,143	$ 32,000	9.8%
4080	WATER PLANT/WASTE WATER EXPA		$ 310,300	$ 986,000	217.8%
351	**SEWER SALES & SERVICE**	**$ -**	**$ 1,692,657**	**$ 2,597,919**	**53.5%**
4010	SALES		$ 1,866,937	$ 2,226,843	19.3%
4020	CONECTION FEES		$ 89,332	$ 192,623	115.6%
4025	WATER RIGHTS INCOME		$ 18,389	$ 400,000	2075.2%
4030	PENALTIES		$ 53,288	$ 45,000	-15.6%
4050	NSF CK CHG/OTHER MISC		$ 950	$ 11,000	1057.9%
4080	WATER PLANT/WASTE WATER EXPA		$ 227,571	$ 602,075	164.6%
4156	WATER DISPENSER REVENUE		$ 1,360	$ 1,360	0.0%
352	**WATER SALES & SERVICE**	**$ -**	**$ 2,257,827**	**$ 3,478,901**	**54.1%**
356-4008	EPA LOAN		$ -	$ 2,326,600	100.0%
353-4010	GROSS RECEIPTS BILLED		$ 144,687	$ 175,000	21.0%
365-4100	LEGISLATIVE APPROPRIATION		$ -	$ 200,000	100.0%
	WATER/SEWER FUND REV. TOTALS	**$ -**	**$ 4,118,171**	**$ 8,844,920**	**114.8%**

Table 29: SOLID WASTE FUND REVENUES

(43) SOLID WASTE FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
4060	INTEREST REVENUES		$ 12,408	$ 32,000	157.9%
4062	METER DEPOSIT INTEREST		$ 1,000	$ 4,571	357.1%
306	**EARNED INTEREST**	**$ -**	**$ 13,408**	**$ 36,571**	172.8%
4010	SALES		$ 1,074,252	$ 1,144,472	6.5%
4020	MRTS INCOME (Transfer Station)		$ -	$ -	0.0%
4030	PENALTIES		$ 17,161	$ 14,527	-15.3%
4040	BIN FEES		$ 7,198	$ 9,500	32.0%
4041	1/16% GROSS RECEIPTS TAX		$ 177,004	$ 238,023	34.5%
4042	RECYCLING INCOME		$ 13,642	$ 17,000	24.6%
4050	NSF CK CHG/OTHER MISC		$ -	$ -	0.0%
4070	ROLLOFF BIN FRANCHISE FEES		$ 8,509	$ 12,900	51.6%
343	**SOLID WASTE SALES & SERVICE**	**$ -**	**$ 1,297,766**	**$ 1,436,422**	10.7%
353	GROSS RECT. 5%		$ 48,053	$ 51,800	7.8%
	SOLID WASTE FUND REV. TOTALS	**$ -**	**$ 1,359,227**	**$ 1,524,793**	12.2%

WASTE WATER TREATMENT PLANT
Department: 421 / Utility Fund

MISSION

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

DESCRIPTION

This department provides residential and commercial wastewater utilities to over 6,570 customers in various areas of the Village. Activities of this department include maintenance of the wastewater treatment facility, sludge handling facilities, laboratory analysis, fiscal reports and administration.

GOALS AND OBJECTIVES

- To provide all safety equipment and training to meet OSHA requirement for employees, to maintain an accident free workplace.
- To continue to meet all Environmental Protection Agency and State Environmental Department regulations with respect to plant operations.
- Assure the community that operators will be trained and certified to the highest level possible to enhance their ability to operate the system and improve the efficiency of operations.
- To achieve as many awards as possible for the Wastewater Facility and the Village of Los Lunas.
- Maintain the grease trap inspection program to reduce line maintenance problems and reduce grease problems at the wastewater facility thereby reducing the cost of treatment.

Table 30 presents the FY 2006-2007 operating budget for the Waste Water Treatment Plant.

Table 30: WASTE WATER TREATMENT PLANT
Department: 421 / Utility Fund

(41) WATER/SEWER FUND - TREATMENT PLANT PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5426	Behrend, Betty A.	Compliance Officer (Director of Utilities)		$ 56,410	$ 68,851	22.1%
5428	Moreno, Ruben	Laboratory Technician		$ 22,243	$ 28,023	26.0%
5429	VACANT	Maintenance Man - Treatment Plant new title Assist		$ 35,098	$ 30,966	-11.8%
5430	Sanchez, David P.	Laborer/WWTP		$ 18,753	$ 21,862	16.6%
5431	Archuleta, Alejandro	Laborer/WWTP		$ 23,286	$ 23,286	0.0%
5432	Rodriguez, Thomas W.	Laboratory Technician		$ 12,920	$ 25,476	97.2%
5446	Moya, Adrian	Treatment Plant Supervisor		$ 39,823	$ 47,520	19.3%
5499		OVERTIME	$ 8,382	$ 9,500	$ 11,400	20.0%
			$ 8,382	$ 218,032	$ 257,383	**18.0%**
5440	F.I.C.A EXPENSE		$ 16,211	$ 16,412	$ 19,277	17.5%
5441	P.E.R.A EXPENSE		$ 39,666	$ 40,788	$ 47,908	17.5%
5442	MEDICAL INS. EXPENSE		$ 47,791	$ 81,327	$ 75,776	-6.8%
5443	UNEMPLOYMENT TAX EXPENSE		$ 131	$ 644	$ 756	17.5%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 6,042	$ 9,515	$ 13,271	39.5%
			$ 109,841	$ 148,685	$ 156,989	**5.6%**
	TOTAL PERSONAL SERVICES		**$ 118,223**	**$ 366,718**	**$ 414,371**	**13.0%**

(41) WATER/SEWER FUND - TREATMENT PLANT OPERATING EXPENSE

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5510	OFFICE SUPPLIES	$ 297	$ 2,000	$ 2,500	25.0%
5511	DATA PROCESSING	$ 1,222	$ 2,367	$ 3,700	56.3%
5512	BOOKS & MANUALS	$ 449	$ 400	$ 500	25.0%
5513	GAS & OIL FOR VEHICLES	$ 7,335	$ 7,000	$ 13,000	85.7%
5514	TRAINING & SEMINARS	$ 3,135	$ 3,000	$ 6,900	130.0%
5515	PRINTING & COPYING	$ 704	$ 900	$ 900	0.0%
5517	PROFESSIONAL SERVICES	$ 9,276	$ 15,000	$ 100,000	566.7%
5518	POSTAGE	$ 942	$ 1,300	$ 1,300	0.0%
5519	UTILITIES	$ 170,383	$ 192,000	$ 192,000	0.0%
5521	TELEPHONE EXPENSES	$ 3,111	$ 4,000	$ 4,500	12.5%
5522	SUBSCRIPTIONS & DUES	$ 504	$ 800	$ 800	0.0%
5523	INSURANCE & BONDS	$ 20,599	$ 25,000	$ 26,250	5.0%
5524	PUBLICATIONS & ADVERTISING	$ 132	$ 1,100	$ 1,100	0.0%
5525	BUILDING & GROUNDS MAINT.	$ 22,383	$ 15,000	$ 13,000	-13.3%
5527	ROAD EQUIPMENT REPAIRS	$ 11,461	$ 14,500	$ 14,500	0.0%
5528	JANITORIAL SUPPLIES	$ 1,517	$ 2,600	$ 2,600	0.0%
5529	WWTP GAS/WATER EXP	$ 2,517	$ 4,000	$ 4,000	0.0%
5530	UNIFORM ALLOWANCE	$ 1,784	$ 2,500	$ 2,500	0.0%
5531	TRAVEL EXPENSES	$ 3,400	$ 3,000	$ 3,000	0.0%
5534	TOOLS & EQUIPMENT	$ 6,217	$ 3,000	$ 3,000	0.0%
5536	SAFETY EQUIPMENT	$ 3,056	$ 3,500	$ 3,500	0.0%
5537	CHEMICALS	$ 16,662	$ 16,000	$ 19,000	18.8%
5538	IDENTIFICATION	$ -	$ -	$ -	0.0%
5539	SYSTEMS MAINTANENCE	$ 48,124	$ 45,000	$ 45,000	0.0%
5541	LABORATORY SUPPLIES	$ 10,482	$ 14,000	$ 17,000	21.4%
5547	LEASE PURCHASE	$ -	$ 12,000	$ 16,800	40.0%
5551	BOOKKEEPING CHARGES	$ 232,588	$ 244,217	$ 256,427	5.0%
5583	LOAN PAYMENT-WWTP PLANT	$ 222,150	$ 222,150	$ 222,151	0.0%
5561	INTEREST (LOANS)	$ 53,788	$ -	$ -	0.0%
	TOTAL OPERATING EXPENSES	**$ 854,218**	**$ 856,334**	**$ 975,928**	14.0%

Table 30: WASTE WATER TREATMENT PLANT Continued
Department: 421 / Utility Fund

	(41) WATER/SEWER FUND - TREATMENT PLANT CAPITAL OUTLAY				
	SUB ACCOUNT NAME	**ACTUAL 2004/2005**	**BUDGET 2005/2006**	**PROPOSED 2006/2007**	**%CHANGE**
5648	CAPITAL OUTLAY/DIGESTER IMPROVEMENTS	$ -	$ -	$ -	0.0%
5667	CAPITAL OUTLAY/LAB EQUIPMENT	$ -	$ -	$ -	0.0%
5620	GREASE TRAP INSPECTION	$ -	$ 5,000	$ 5,000	0.0%
5649	CAPITAL OUTLAY/TRUCKS	$ (16,007)	$ -	$ 55,000	100.0%
	TOTAL CAPITAL OUTLAY	$ (16,007)	$ 5,000	$ 60,000	1100.0%
	TOTAL EXPENSES	$ 956,434	$ 1,228,052	$ 1,450,299	18.1%
	ACCOUNTS PAYABLE	$ -	$ -	$ -	0.0%
	TOTAL TREATMENT PLANT EXP.	**$ 956,434**	**$ 1,228,052**	**$ 1,450,299**	18.1%

WATER/SEWER
Department: 422 / Utility Fund

MISSION

The Water/Sewer Department of the Village of Los Lunas is here to provide excellence in quality and service to our customers at a minimal cost while protecting the environment and exceeding all quality standards.

DESCRIPTION

This department provides residential and commercial water utilities to over 7,098 customers. We operate and maintain a water system consisting of 3 pressure zones, 3 steel storage tanks, 3 wells, and 62 miles of water lines. The sewer system consists of 13 lift stations, 634 manholes, and approximately 50 miles of sewer mains. Activities include maintenance of water/sewer utility systems and treatment facilities, laboratory sampling, fiscal reports, video inspection of sewer mains, and administration.

GOALS AND OBJECTIVES

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

Table 31 presents the FY 2006-2007 operating budget for the Water/Sewer Department.

Table 31: WATER/SEWER
Department: 422 / Utility Fund

422

(41) WATER/SEWER FUND - WATER/SEWER UTIL PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5447	Wortman, Greg H.	Water Dept Supervisor		$ 45,785	$ 49,872	8.9%
5448	Perea, Emilio	Meter Reader Laborer		$ 42,346	$ 42,347	0.0%
5449	Garcia, Tony P.	Meter Reader Supervisor		$ 35,136	$ 35,487	1.0%
5450	Vigil, Ray R.	Leadman-Water Dept		$ 22,267	$ 30,966	39.1%
5451	Chavez, Gabriel OJ	Meter Reader		$ 14,259	$ 24,208	69.8%
5457	Rivera, Larry J.	Meter Reader Laborer		$ 12,597	$ 19,486	54.7%
5499		OVERTIME		$ 11,000	$ 7,000	-36.4%
			$ -	$ 183,391	$ 209,364	14.2%
5440	F.I.C.A EXPENSE		$ 11,802	$13,188	$ 15,481	17.4%
5441	P.E.R.A EXPENSE		$ 30,014	$32,776	$ 38,475	17.4%
5442	MEDICAL INS. EXPENSE		$ 38,229	$60,996	$ 64,951	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 91	$517	$ 607	17.4%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 4,661	$7,646	$ 10,658	39.4%
			$ 84,797	$ 115,122	$ 130,172	13.1%
	TOTAL PERSONAL SERVICES		**$ 84,797**	**$ 298,513**	**$ 339,536**	13.7%

(41) WATER/SEWER FUND - WATER/SEWER UTIL OPERATING EXPENSE

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5500	GROSS RECEIPT TAXES WATER/SEWER	$ 148,401	$ 160,000	$ 160,000	0.0%
5504	STATE WATER FEES	$ 19,535	$ 22,600	$ 22,600	0.0%
5510	OFFICE SUPPLIES	$ 4,849	$ 6,500	$ 6,700	3.1%
5511	DATA PROCESSING	$ 1,146	$ 3,108	$ 2,500	-19.6%
5512	BOOKS & MANUALS	$ -	$ 600	$ 600	0.0%
5513	GAS & OIL FOR VEHICLES	$ 10,653	$ 9,500	$ 16,000	68.4%
5514	TRAINING & SEMINARS	$ 1,416	$ 6,720	$ 2,720	-59.5%
5515	PRINTING & COPYING	$ 2,053	$ 5,000	$ 5,000	0.0%
5517	PROFESSIONAL SERVICES	$ 30,466	$ 39,000	$ 100,000	156.4%
5518	POSTAGE	$ 11,556	$ 15,000	$ 15,000	0.0%
5519	UTILITIES	$ 132,706	$ 145,000	$ 160,000	10.3%
5520	ATTORNEY FEES	$ -	$ 3,500	$ 1,000	-71.4%
5521	TELEPHONE EXPENSES	$ 4,815	$ 7,000	$ 6,500	-7.1%
5522	SUBSCRIPTIONS & DUES	$ 3,774	$ 4,000	$ 4,000	0.0%
5523	INSURANCE & BONDS	$ 27,355	$ 31,000	$ 32,500	4.8%
5524	PUBLICATIONS & ADVERTISING	$ 884	$ 600	$ 600	0.0%
5525	BUILDING & GROUNDS	$ 11,448	$ 10,000	$ 10,000	0.0%
5528	JANITORIAL	$ 5,691	$ 2,000	$ 2,000	0.0%
5527	ROAD EQUIPMENT REPAIRS	$ 937	$ 6,500	$ 12,000	84.6%
5530	UNIFORM ALLOWANCE	$ 1,796	$ 2,080	$ 2,080	0.0%
5531	TRAVEL EXPENSES	$ 8	$ 2,500	$ 2,500	0.0%
5534	TOOLS & EQUIPMENT	$ 7,212	$ 6,700	$ 6,700	0.0%
5536	SAFETY EQUIPMENT	$ 3,725	$ 3,500	$ 3,500	0.0%
5537	CHEMICALS	$ 2,412	$ 4,800	$ 4,800	0.0%
5538	IDENTIFICATION	$ -	$ -	$ -	0.0%
5539	SYSTEMS MAINTANENCE	$ 83,785	$ 110,000	$ 135,000	22.7%
5547	LEASE PURCHASE	$ 26,654	$ -	$ 187,660	100.0%
5551	BOOKKEEPING CHARGES	$ 251,970	$ 264,568	$ 277,796	5.0%
5554	BAD DEBT EXPENSE	$ 926	$ -	$ -	0.0%
5560	WSC LOAN PAYMENTS	$ 23,809	$ 23,809	$ 23,809	0.0%
5582	SRF LOAN EXPENSE	$ 109,417	$ 109,417	$ 109,417	0.0%
5579	SAN JUAN CHAMA WATER STORAGE	$ 15,065	$ 21,000	$ 25,000	19.0%
5583	RIP/VALENCIA "Y" & WATER TANK	$ 332,647	$ 355,708	$ 355,708	0.0%
55..	DOWNTOWN LOAN			$ 196,741	
	TOTAL OPERATING EXPENSES	**$ 1,277,111**	**$ 1,381,710**	**$ 1,890,430**	36.8%

Table 31: WATER/SEWER Continued
Department: 422 / Utility Fund

	(41) WATER/SEWER FUND - WATER/SEWER UTIL CAPITAL OUTLAY				
	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5693	CAPITAL OUTLAY/TANK #7		$ -	$ 1,900,000	100.0%
5629	CAPITAL OUTLAY/WATER RIGHTS ACQUISITION	$ 8,986	$ 75,000	$ 400,000	433.3%
5633	CAPITAL OUTLAY/METERS	$ -	$ 25,000	$ 65,000	160.0%
5662	CAPITAL OUTLAY/EASTSIDE WELL	$ 26,754	$ 40,000	$ 200,000	400.0%
5687	CAPITAL OUTLAY/SOUTH INTERCEPTOR	$ -	$ -	$ 2,326,600	100.0%
	TOTAL CAPITAL OUTLAY	**$ 41,357**	**$ 191,000**	**$ 4,891,600**	2461.0%
	TOTAL EXPENSES	$ 1,403,265	$ 1,871,223	$ 7,121,567	280.6%
	ACCOUNTS PAYABLE	$ -	$ -	$ -	0.0%
	TOTAL WATER/SEWER EXPENDITURES	**$ 1,403,265**	**$ 1,871,223**	**$ 7,121,567**	280.6%

Table 31A: WATER/SEWER Continued
Utility Fund (41) Expenditure Summary

TOTAL TREATMENT PLANT EXPPENDITURES (page 74)	**$**	**1,450,299**
TOTAL WATER/SEWER EXPENDITURES (page 77)	**$**	**7,121,567**
TOTAL WATER/SEWER FUND EXPENDITURES	**$**	**8,571,866**

SOLID WASTE DEPARTMENT
Solid Waste Fund

MISSION

To provide convenient and sanitary collection and disposal of trash for the residents of Los Lunas.

DESCRIPTION

The Solid Waste Department provides once a week curbside trash collection and disposal for the residents of Los Lunas and up to seven days-a-week commercial trash collections for businesses. All personnel of this department currently have commercial drivers licenses and are cross training on the operation of equipment and routes to maximize efficiency in the department. The Village currently transports its waste to a landfill west of Albuquerque. The Village remains a member of the Central Solid Waste Authority which consists of the municipalities in Valencia County and Socorro County and recognizes that a local landfill should be a high priority.

GOALS AND OBJECTIVES

- Comply with all Federal EPA regulations and State Environmental Department regulations.
- To construct a Materials Recovery and Transfer facility to provide state-of-the-art trash collection and disposal for Village residents to the Authority.
- To assist in the operation of the Drop-off Recycling Center to help accomplish the 25% reduction of trash going to the landfill.
- To continue to provide a quality trash collection and disposal service for the residents of Los Lunas by fully automating the department.

Table 32 presents the FY 2006-2007 operating budget for the Solid Waste Department.

Table 32: SOLID WASTE DEPARTMENT

423

(43) SOLID WASTE FUND - SOLID WASTE DEPT PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5474	Chavez, Joshua Pete	Residential Driver-Solid Waste		$ 13,799	$ 25,476	84.6%
5384	Foreman, David R.	Mechanic-Solid Waste		$ 24,586	$ 30,093	22.4%
5470	Campos, Duane D.	Transfer Station Truck Driver		$ 21,909	$ 26,689	21.8%
5484	Lujan, Edward	Solid Waste Laborer		$ 13,757	$ 19,010	38.2%
5471	Montoya, Marcus G.	Transfer Station Operator		$ 26,549	$ 29,424	10.8%
5482	Lueras, Sammy J.	Recycle Operator		$ 13,159	$ 22,007	67.2%
5468	McQueen, Robert T.	Solid Waste Assistant		$ 29,046	$ 32,440	11.7%
5473	Urtiaga, Gary	Residential Driver-Solid Waste		$ 18,339	$ 27,902	52.1%
5469	DeAnda, David	Solid Waste Assistant		$ 28,103	$ 30,966	10.2%
5475	Chavez, Daniel A.	Solid Waste Laborer		$ 13,698	$ 19,961	45.7%
5483	Salazar, Walter D.	Commercial Driver		$ 14,834	$ 26,082	75.8%
5477	Astorga, Robert A.	Solid Waste-Com'l Driver		$ 26,371	$ 29,115	10.4%
5472	Lucero, Matthew Z.	Residential Driver-Solid Waste		$ 24,001	$ 30,328	26.4%
5499		OVERTIME	$ 10,706	$ 11,000	$ 13,200	20.0%
			$ 10,706	$ 279,150	$ 362,694	29.9%
5440	F.I.C.A EXPENSE		$ 18,887	$21,355	$ 27,578	29.1%
5441	P.E.R.A EXPENSE		$ 45,111	$53,073	$ 68,539	29.1%
5442	MEDICAL INS. EXPENSE		$ 72,135	$132,157	$ 140,728	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 191	$837	$ 1,081	29.1%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 9,500	$26,892	$ 41,240	53.4%
			$ 145,824	$ 234,315	$ 279,166	19.1%
	TOTAL PERSONAL SERVICES		**$ 156,530**	**$ 513,465**	**$ 641,860**	25.0%

(43) SOLID WASTE FUND - SOLID WASTE DEPT OPERATING EXPENSE

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5500	GROSS RECTS TAX DUE STATE	$ 46,048	$ 50,353	$ 50,000	-0.7%
5510	OFFICE SUPPLIES	$ 3,564	$ 4,025	$ 5,500	36.6%
5511	DATA PROCESSING	$ 1,511	$ 3,886	$ 4,513	16.1%
5513	GAS & OIL FOR VEHICLES	$ 62,030	$ 54,000	$ 76,000	40.7%
5514	TRAINING & SEMINARS	$ 6,038	$ 5,000	$ 5,000	0.0%
5515	PRINTING & COPYING	$ 2,078	$ 2,200	$ 2,200	0.0%
5518	POSTAGE	$ 6,090	$ 6,400	$ 7,500	17.2%
5521	TELEPHONE EXPENSES	$ 5,185	$ 7,000	$ 7,000	0.0%
5523	INSURANCE & BONDS	$ 32,709	$ 38,000	$ 42,000	10.5%
5527	ROAD EQUIPMENT REPAIRS	$ 71,875	$ 85,000	$ 85,000	0.0%
5530	UNIFORM ALLOWANCE	$ 4,542	$ 4,500	$ 4,500	0.0%
5534	TOOLS & EQUIPMENT REPAIRS	$ 2,439	$ 5,500	$ 5,500	0.0%
5536	SAFTY EQU.	$ 5,489	$ 4,500	$ 4,500	0.0%
5537	CHEMICALS	$ 2,840	$ 3,000	$ 3,000	0.0%
5538	IDENTIFICATION	$ -	$ -	$ -	0.0%
5542	BIN EXPENSES	$ 21,271	$ 35,000	$ 45,000	28.6%
5547	LEASE PURCHASE	$ 129,234	$ 198,000	$ 113,166	-42.8%
5551	BOOKKEEPING CHARGES	$ 43,949	$ 47,146	$ 52,000	10.3%
5563	LANDFILL/TRANSFER ST. SITE EXP.	$ 22,897	$ 24,000	$ 26,000	8.3%
5588	ENVIRONMENTAL EGRT - CSWA	$ 175,397	$ 177,000	$ 229,000	29.4%
5589	TIPPING FEES	$ 123,623	$ 130,000	$ 114,000	-12.3%
	TOTAL OPERATING EXPENSE	**$ 768,809**	**$ 884,510**	**$ 881,379**	-0.4%

Table 32: SOLID WASTE DEPARTMENT Continued

	(43) SOLID WASTE FUND - SOLID WASTE DEPT CAPITAL OUTLAY				
	SUB ACCOUNT NAME	**ACTUAL 2004/2005**	**BUDGET 2005/2006**	**PROPOSED 2006/2007**	**%CHANGE**
5698	CAPITAL OUTLAY/TRANSFER STATION EXPANSION	$ -	$ 300,000	$ 300,000	0.0%
	TOTAL CAPITAL OUTLAY	**$ -**	**$ 300,000**	**$ 300,000**	0.0%
	TOTAL EXPENSES	$ 925,339	$ 1,697,975	$ 1,823,239	7.4%
	ACCOUNTS PAYABLE	$ -	$ -	$ -	0.0%
	TOTAL SOLID WASTE EXPENDITURES	**$ 925,339**	**$ 1,697,975**	**$ 1,823,239**	7.4%

DEBT SERVICE FUNDS

SUMMARY

The Village of Los Lunas currently has two service bonds. The first issue is the "Gross Receipts Tax Improvement Revenue Bonds, Series 2003A" in the amount of $5,175,000. The second issue is the "Gross Receipts Tax Refunding Revenue Bond, Series 2003B" in the amount of $4,565,000.

The purpose of these issues was to defray the cost to 1) refund the Village's Gross Receipts Tax Refunding Revenue Bonds, Series 1993 and the Village's Infrastructure Fund Gross Receipts Tax Revenue Bonds, Series 1995, 2) acquire, extend, enlarge, better, repair, otherwise improve or maintain sanitary sewers, sewage treatment plants or water utilities, including but not necessarily limited to the acquisition of rights of way and water and water rights, or any combination of the foregoing, 3) construct, purchase, furnish, equip, rehabilitate, make additions to or make improvements to public buildings, 4) purchase, acquire, rehabilitate fire-fighting equipment or any combination of the foregoing, 5) acquire, construct, purchase, equip, furnish, make additions to, renovate, rehabilitate, beautify or otherwise improve public parking or recreational facilities, and 6) cover all costs incidental to the foregoing and incidental to the issuance of the Bonds. (Tables 44 and 45 present the Debt Service schedules.)

Table 33: GROSS RECT. TAX REV. BOND 2003A

(32) GROSS RECT. TAX REV. BOND 2003A

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
4060	INTEREST REVENUES		$ -	$ -	0.0%
306	**EARNED INTEREST**	**$ -**	**$ -**	**$ -**	0.0%
3000	TRANSFER FROM GENERAL FUND		$ 202,074	$ 202,074	0.0%
3050	TRANSFER FORM G.R.T. RESERVE		$ -	$ -	0.0%
392	**TRANSFERS**	**$ -**	**$ 202,074**	**$ 202,074**	0.0%
GROSS RECT. TAX REV. BOND 2003A REVENUES		**$ -**	**$ 202,074**	**$ 202,074**	**0.0%**

(32) GROSS RECT. TAX REV. BOND 2003A

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5010	BONDS DUE THIS FISCAL YEAR		$ -	$ -	0.0%
5020	BOND COUPONS/INTEREST DUE		$ 202,074	$ 202,074	0.0%
5030	BOND/AGENT FEES				0.0%
400	**DEBT SERVICE**	**$ -**	**$ 202,074**	**$ 202,074**	**0.0%**
GROSS RECT. TAX REVENUE BOND EXP.		**$ -**	**$ 202,074**	**$ 202,074**	**0.0%**

DEBT SERVICE FUNDS Continued
Table 34: G.R.T. REVENUE BOND 2003B

(34) G.R.T. REVENUE BOND 2003B

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
4060	INTEREST REVENUES - BOND ACQ. FUND		$ -	$ -	0.0%
4060	INTEREST REVENUES - DEBT SERVICE		$ 24,000	$ 9,005	-62.5%
306	**EARNED INTEREST**	**$ -**	**$ 24,000**	**$ 9,005**	**-62.5%**
3040	TRANSFER FROM INFRASTRUCTURE FUND		$ 640,305	$ 641,055	0.1%
392	**TRANSFERS**	**$ -**	**$ 640,305**	**$ 641,055**	**0.1%**
GROSS RECT. TAX REV. BOND 2003B		**$ -**	**$ 664,305**	**$ 650,060**	**-2.1%**

(34) GROSS RECT. TAX REV. BOND 2003B

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5010	BONDS DUE THIS FISCAL YEAR		$ 485,000	$ 510,000	5.2%
5020	BOND COUPONS/INTEREST DUE		$ 155,305	$ 131,055	-15.6%
5030	BOND/AGENT FEES	$ -	$ -	$ -	0.0%
400	**DEBT SERVICE**	**$ -**	**$ 640,305**	**$ 641,055**	**0.1%**
GROSS RECT. TAX REVENUE BOND 2003B EXP.		**$ -**	**$ 640,305**	**$ 641,055**	**0.1%**

COURT TRUST FUND

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 35: COURT TRUST FUND

(28) COURT TRUST FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
4151	LAB FEES COLLECTED	$ 1,580	$ 575	$ 575	0.0%
4153	PREVENTION FEES	$ 3,260	$ 330	$ 330	0.0%
301	**DWI LAB/PREVENTION FEES**	**$ 4,840**	**$ 905**	**$ 905**	**0.0%**
4154	JUDICIAL EDUCATION FEES	$ 2,646	$ 5,611	$ 6,300	12.3%
4155	COURT AUTOMATION FEES	$ 7,872	$ 17,890	$ 19,700	10.1%
302	**EDUCATION/AUTOMATION FEES**	**$ 10,518**	**$ 23,501**	**$ 26,000**	**10.6%**
	COURT TRUST FUND REVENUES	**$ 15,358**	**$ 24,406**	**$ 26,905**	**10.2%**

(28) COURT TRUST FUND EXP. BUDGET

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5580	LAB/PREVENTION FEE DUE STATE	$ 785	$ 905	$ 905	0.0%
5581	EDUCATIONAL/AUTOMATION FEE	$ 22,426	$ 23,591	$ 26,000	10.2%
402	**JUDICIAL**	**$ 23,211**	**$ 24,496**	**$ 26,905**	**9.8%**
COURT TRUST FUND		**$ 23,211**	**$ 24,496**	**$ 26,905**	**9.8%**

CENTRAL SOLID WASTE AUTHORITY

MISSION

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

DESCRIPTION

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

GOALS AND OBJECTIVES

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

Table 36 presents the FY 2006-2007 operating budget for the Central Solid Waste Authority.

Table 36: CENTRAL SOLID WASTE AUTHORITY

(44) CENTRAL SOLID WASTE AUTHORITY

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
	BELEN				
4041	ENVIRONMENTAL GROSS RECEIPTS TAX		$ 132,869	$ 124,000	-6.7%
4060	INTEREST INCOME		$ 2,000	$ 3,400	70.0%
324	TOTAL BELEN REVENUE	$ -	$ 134,869	$ 127,400	-5.5%
	LOS LUNAS				
4041	ENVIRONMENTAL GROSS RECEIPTS TAX		$ 143,404	$ 238,023	66.0%
4060	INTEREST INCOME		$ 2,000	$ 3,000	50.0%
325	TOTAL LOS LUNAS REVENUE	$ -	$ 145,404	$ 241,023	65.8%
326	TOTAL MAGDALENA REVENUE		$ -	$ -	#DIV/0!
327	TOTAL SOCORRO REVENUE		$ -	$ -	
328	TOTAL SOCORRO COUNTY REVENUE		$ -	$ -	
	CENTRAL SOLID WASTE AUTH. REVENUE TOTALS	**$ -**	**$ 280,273**	**$ 368,423**	31.5%

(44) CENTRAL SOLID WASTE AUTHORITY FUND - OPERATING EXPENSE

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
	BELEN				
5611	SOLID WASTE EQUIPMENT	$ 110,000		$ 128,000	100.0%
6030	DEBT SERVICE	$ 55,313	$ 55,312	$ 55,312	0.0%
424	TOTAL BELEN EXPENSES	$ 165,313	$ 55,312	$ 183,312	231.4%
	LOS LUNAS				
5611	SOLID WASTE EQUIPMENT		$ -	$ 242,000	100.0%
6030	DEBT SERVICE	$ 70,749	$ 70,749	$ 70,749	0.0%
425	TOTAL LOS LUNAS EXPENSES	$ 70,749	$ 70,749	$ 312,749	342.1%
	CITY OF SOCORRO				
5611	SOLID WASTE EQUIPMENT	$ -	$ -	$ -	0.0%
5650	CONSTRUCTION - TRANSFER STATION		$ -	$ -	0.0%
427	TOTAL SOCORRO EXPENSES	$ -	$ -	$ -	
	SOCORRO COUNTY				
5650	CONSTRUCTION - TRANSFER STATION		$ -	$ -	0.0%
428	TOTAL SOCORRO COUNTY EXPENSES	$ -	$ -	$ -	
	MAGDALENA				
5611	SOLID WASTE EQUIPMENT	$ -	$ -	$ -	0.0%
6030	DEBT SERVICE	$ 1,501	$ -	$ -	0.0%
426	TOTAL MAGDALENA EXPENSES	$ 18,151	$ -	$ -	0.0%
	TOTAL EXPENSES	$ 254,213	$ 126,061	$ 496,061	293.5%

TRANSPORTATION PROGRAM

MISSION

To develop and provide a cost effective and efficient transportation program that meets the needs of not only the citizens of Los Lunas but the citizens throughout Valencia County.

DESCRIPTION

The Community Services department administers the Transportation program. The transportation programs provides Countywide services and regular routes with the Village municipal limits.

GOALS AND OBJECTIVES

- Provide economical and convenient transportation services to citizens throughout Valencia county.
- Continue to seek additional funding sources to support the transportation program.
- Construct a transportation building to support these services.

Tables 37, 38 & 39 present the FY 2006-2007 operating budget for the Community Services Transportation Program.

Table 37: COMMUNITY SERVICES - TRANSPORTATION PROGRAM SECTIONS 5311 & 3037

(47) 419 TRANSPORTATION - FTA SECTION 3037

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
393-4009	GRANT REIMBURSEMENT		$ 151,536	$ 118,848	-21.6%
4009	**GRANT REIMBURSEMENT**	**$ -**	**$ 151,536**	**$ 118,848**	-21.6%
371-4088	Misc. Revenues		$ 5,000	$ 5,000	0.0%
	FTA SECTION 3037 FUND REV. TOTAL	**$ -**	**$ 156,536**	**$ 123,848**	**-20.9%**

(47) 418 TRANSPORTATION - FTA SECTION 5311

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
390-4009	GRANT REIMBURSEMENT		$ 184,970	$ 208,941	13.0%
370-4010	GROSS RECEIPTS TAX		$ 900	$ 900	0.0%
370-4088	MISC. REVENUES		$ 14,000	$ 18,000	28.6%
397-4009	BOOKKEEPING CHARGE FROM 47-419		$ 126,954	$ 126,954	0.0%
	FTA SECTION 5311 FUND REV. TOTAL	**$ -**	**$ 312,824**	**$ 336,795**	7.7%

Table 38: COMMUNITY SERVICES - TRANSPORTATION PROGRAM SECTIONS 5311 & 3037 CON'T

(47) 418 TRANSPORTATION - FTA SECTION 5311 FUND - PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5406	Lucero, Pearl Sue	Transportation Manager (Coordinator)		$ 36,001	$ 43,285	20.2%
5407	Jaramillo, Charlene Rose	Transportation Driver		$ 19,363	$ 22,955	18.6%
5408	Torres, Ramona K.	Transportation Driver		$ 14,947	$ 21,458	43.6%
5409	Lopez, Velia C.	Transportation Driver		$ 14,980	$ 20,959	39.9%
5410	Marquez, Virginia L.	Transportation Driver		$ 16,185	$ 21,458	32.6%
5411	Telles, Socorro	Dispatcher new title Transportation Dispatcher		$ 15,268	$ 19,961	30.7%
5412	Garley, Martha P.	Dispatcher new title Transportation Dispatcher		$ 15,512	$ 19,961	28.7%
5413	Sanchez, Archie	Transportation Driver		$ 19,363	$ 22,456	16.0%
5414		SUBSTITUTE VAN DRIVER		$ 6,500	$ 6,500	0.0%
5418	Lente, Michael Kennith	Mechanic-Transportation		$ 24,593	$ 30,093	22.4%
			$ -	$ 182,711	$ 229,086	25.4%
5440	F.I.C.A EXPENSE		$ 12,849	$13,977	$ 19,500	39.5%
5441	P.E.R.A EXPENSE		$ 30,744	$33,502	$ 47,228	41.0%
5442	MEDICAL INS. EXPENSE		$ 68,990	$81,327	$ 86,602	6.5%
5443	UNEMPLOYMENT TAX EXPENSE		$ 144	$548	$ 765	39.5%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 6,336	$10,366	$ 15,341	48.0%
			$ 119,063	$ 139,721	$ 169,436	21.3%
	TOTAL PERSONAL SERVICES		**$ 119,063**	**$ 322,432**	**$ 398,521**	23.6%

(47) 418 TRANSPORTATION FTA SECTION 5311 FUND - OPERATING EXPENSE

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5500	GROSS RECEIPTS TAX			$ 900	100.0%
5509	RENT EXPENSE		$ -	$ -	0.0%
5510	OFFICE SUPPLIES	$ 897	$ 850	$ 850	0.0%
5511	DATA PROCESSING			$ 1,200	100.0%
5513	GAS & OIL FOR VEHICLES	$ 15,171	$ 26,200	$ 27,000	3.1%
5514	TRAINING & SEMINARS	$ 1,891	$ 5,500	$ 5,500	0.0%
5515	PRINTING & COPYING	$ 450	$ 750	$ 750	0.0%
5517	PROFESSIONAL SERVICES	$ 2,633	$ 1,000	$ 1,000	0.0%
5518	POSTAGE	$ -	$ 200	$ 200	0.0%
5519	UTILITIES	$ 3,518	$ 3,500	$ 3,500	0.0%
5521	TELEPHONE EXPENSE	$ 574	$ 1,200	$ 1,200	0.0%
5522	SUBSCRIPTION AND DUES	$ -	$ 500	$ 500	0.0%
5523	INSURANCE & BONDS	$ 7,918	$ 6,782	$ 10,000	47.4%
5524	PUBLICATIONS & ADVERTISING	$ 539	$ 550	$ 750	36.4%
5525	BUILDING & GROUNDS MAINTENANCE	$ 15	$ 1,000	$ 1,000	0.0%
5527	ROAD EQUIPMENT REPAIRS	$ 11,013	$ 13,000	$ 9,300	-28.5%
5528	JANITORIAL	$ 708	$ 600	$ 700	16.7%
5530	UNIFORM ALLOWANCE	$ 1,125	$ 1,800	$ 1,800	0.0%
5531	TRAVEL EXPENSE	$ -	$ 500	$ 500	0.0%
5532	AUDIT EXPENSE	$ 1,000	$ 1,000	$ 1,000	0.0%
5551	BOOKKEEPING CHARGES	$ 40,575	$ 89,688	$ 89,688	0.0%
5569	RADIO SERVICE	$ 1,690	$ 1,700	$ 2,600	0.0%
	TOTAL OPERATING EXPENSE	**$ 89,717**	**$ 156,320**	**$ 159,938**	2.3%

(47) 418 TRANSPORTATION FTA SECTION 5311 FUND - CAPITAL OUTLAY

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5625	CAPITAL OUTLAY/ COMPUTERS		$ -	$ -	0.0%
	TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	0.0%
	TOTAL EXPENSES	$ 208,780	$ 478,752	$ 558,459	16.6%
	ACCOUNTS PAYABLE	$ -	$ -	$ -	0.0%
	TOTAL FTA SECTION 5311 EXPENDITURES	**$ 208,780**	**$ 478,752**	**$ 558,459**	16.6%

Table 39: COMMUNITY SERVICES - TRANSPORTATION PROGRAM SECTIONS 5311 & 3037 CON'T

(47) 419 TRANSPORTATION - FTA SECTION 3037 FUND - PERSONAL SERVICE

5440	F.I.C.A EXPENSE			$	-	$	-	0.0%
5441	P.E.R.A EXPENSE			$	-	$	-	0.0%
5442	MEDICAL INS. EXPENSE			$	-	$	-	0.0%
5443	UNEMPLOYMENT TAX EXPENSE			$	-	$	-	0.0%
5444	WORKMENS'S COMP. INS. EXPENSE			$	-	$	-	0.0%
		$	-	$	-	$	-	
	TOTAL PERSONAL SERVICES	**$**	**-**	**$**	**-**	**$**	**-**	

(47) 419 TRANSPORTATION FTA SECTION 3037 FUND - OPERATING EXPENSE

	SUB ACCOUNT NAME	ACTUAL 2004/2005		BUDGET 2005/2006		PROPOSED 2006/2007		%CHANGE
5510	OFFICE SUPPLIES	$	741	$	800	$	800	0.0%
5511	DATA PROCESSING			$	-	$	-	0.0%
5513	GAS & OIL FOR VEHICLES	$	9,565	$	13,000	$	13,600	4.6%
5514	TRAINING & SEMINARS	$	575	$	2,000	$	2,000	0.0%
5515	PRINTING & COPYING	$	450	$	500	$	500	0.0%
5517	PROFESSIONAL SERVICES							0.0%
5518	POSTAGE			$	100	$	100	0.0%
5519	UTILITIES			$	700	$	940	34.3%
5521	TELEPHONE EXPENSES	$	540	$	700	$	420	-40.0%
5522	SUBSCRIPTION AND DUES			$	-	$	-	0.0%
5523	INSURANCE & BONDS	$	5,000	$	6,782	$	10,000	47.4%
5524	PUBLICATIONS & ADVERTISING							0.0%
5527	ROAD EQUIPMENT REPAIRS	$	3,537	$	3,500	$	4,300	22.9%
5528	JANITORIAL							0.0%
5530	UNIFORM ALLOWANCE	$	286	$	500	$	500	0.0%
5531	TRAVEL EXPENSES			$	1,000	$	1,000	0.0%
5534	TOOLS & EQUIPMENT REPAIRS			$	-	$	-	0.0%
5551	BOOKKEEPING CHARGES	$	122,914	$	126,954	$	89,688	-29.4%
						.		
	TOTAL OPERATING EXPENSE	**$**	**143,608**	**$**	**156,536**	**$**	**123,848**	-20.9%

(47) 419 TRANSPORTATION FTA SECTION 3037 FUND - CAPITAL OUTLAY

	SUB ACCOUNT NAME	ACTUAL 2004/2005		BUDGET 2005/2006		PROPOSED 2006/2007		%CHANGE
5662	CAPITAL OUTLAY/	$	-	$	-	$	-	0.0%
5648	CAPITAL OUTLAY/	$	-	$	-	$	-	0.0%
	TOTAL CAPITAL OUTLAY	**$**	**-**	**$**	**-**	**$**	**-**	0.0%
	TOTAL EXPENSES	$	143,608	$	156,536	$	123,848	-20.9%
	ACCOUNTS PAYABLE	$	-	$	-	$	-	0.0%
	TOTAL FTA SECTION 3037 EXPENDITURES	**$**	**143,608**	**$**	**156,536**	**$**	**123,848**	-20.9%

PUBLIC HOUSING AUTHORITY

MISSION

To continue to provide housing assistance to our low income citizens and to continually seek additional federal funding to introduce additional programs.

DESCRIPTION

The Housing Authority, provides housing assistance to the very low and low income citizens throughout Valencia County. Current programs include Section 8 Rental Assistance, Family Self Sufficiency (FSS), Homeless Prevention, Homeless TBRA and Owner-Occupied Rehabilitation. The Housing Authority is funded and regulated by the Department of Housing and Urban Development (HUD). Support is also provided by the County of Valencia as they provide a part-time administrative staff member.

GOALS AND OBJECTIVES

- Continue to increase Section 8 Program.
- Increase participation in the Family Self-Sufficiency Program.
- Apply for Program moneys through the Continuum of Care Homeless Assistance Grant Application Process.
- Supportive Housing Program
- Transitional Housing
- Supportive Services

Table 40 and 41 presents the FY 2006-2007 operating budget for the Public Housing Authority.

Table 40: PUBLIC HOUSING AUTHORITY

(51) SECTION 8 FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
4060	FIXED ASSET (TRUCK SALE)	$ -	$ -	$ -	0.0%
4060	INTEREST REVENUES	$ 838	$ 150	$ 150	0.0%
306	**EARNED INTEREST**	**$ 838**	**$ 150**	**$ 150**	0.0%
308-4014	ADMINISTRATIVE REVENUES (VOUCHERS)	$ 86,922	$ 91,628	$ 77,940	-14.9%
. . . .	HOME RENTALS		$ 14,400	$ 14,400	
. . . .	OTHER ADMINISTRATIVE REVENUES (COUNTY)			$ 10,500	100.0%
313-4009	OTHER ADMINISTRATIVE REVENUES (PORTS)	$ 57,672	$ 85,000	$ 64,000	-24.7%
	OTHER ADMINISTRATIVE REVENUES	**$ 144,594**	**$ 176,628**	**$ 166,840**	-5.5%
4009	GRANT FUNDS	$ 15,000	$ 15,000	$ 36,394	142.6%
312	**FSS GRANT REVENUES**	**$ 15,000**	**$ 15,000**	**$ 36,394**	142.6%
4009	GRANT FUNDS	$ -	$ 156,384	$ 156,384	0.0%
	ADMINISTRATIVE FEES	$ -	$ 21,894	$ 21,894	0.0%
373	**SHELTER PLUS CARE (HAP)**	**$ -**	**$ 178,278**	**$ 178,278**	0.0%
314-4009	GRANT FUNDS	$ 616,332	$ 535,800	$ 522,120	-2.6%
313-1099	HOUSING PORTABILITY	$ 909,429	$ 710,686	$ 604,945	-14.9%
314	**HOUSING VOUCHER REVENUES**	**$ 1,525,761**	**$ 1,246,486**	**$ 1,127,065**	-9.6%
	SECTION 8 FUND	**$ 1,686,193**	**$ 1,616,542**	**$ 1,508,727**	-6.7%

413

(51) PUBLIC HOUSING AUTHORITY PERSONAL SERVICE

	SUB ACCOUNT NAME		ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5408	Ewers, Pamela A.	Housing Director		$ 43,639	$ 49,401	13.2%
5431	Kurtz, Lori A.	Sec 8 Building Inspector		$ 32,561	$ 38,707	18.9%
5300	Armijo, Flora J.	Housing Occupancy Specialist		$ 20,030	$ 26,533	32.5%
			$ -	$ 113,910	$ 114,642	0.6%
5440	F.I.C.A EXPENSE		$ 6,519	$8,714	$ 8,770	0.6%
5441	P.E.R.A EXPENSE		$ 16,768	$21,657	$ 21,796	0.6%
5442	MEDICAL INS. EXPENSE		$ 30,697	$40,664	$ 32,476	-20.1%
5443	UNEMPLOYMENT TAX EXPENSE		$ 51	$342	$ 344	0.6%
5444	WORKMENS'S COMP. INS. EXPENSE		$ 1,610	$4,198	$ 5,017	19.5%
			$ 55,645	$ 75,575	$ 68,403	-9.5%
	TOTAL PERSONAL SERVICES		**$ 55,645**	**$ 189,485**	**$ 183,045**	-3.4%

Table 41: PUBLIC HOUSING AUTHORITY Continued

	(51) PUBLIC HOUSING AUTHORITY OPERATING EXPENSE				
	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5510	OFFICE SUPPLIES	$ 5,952	$ 5,000	$ 5,000	0.0%
5511	DATA PROCESSING	$ 2,665	$ 4,381	$ 800	-81.7%
5512	BOOKS & MANUALS	$ -	$ 300	$ 300	0.0%
5513	GAS & OIL FOR VEHICLES	$ 1,932	$ 3,000	$ 3,000	0.0%
5514	TRAINING & SEMINARS	$ 3,490	$ 3,200	$ 4,000	25.0%
5515	PRINTING & COPYING	$ -	$ -	$ -	0.0%
5518	POSTAGE	$ 1,751	$ 2,000	$ 2,000	0.0%
5519	UTILITIES	$ 7,087	$ 7,300	$ 7,300	0.0%
5520	ATTORNEYS FEES		$ 5,000	$ 5,000	0.0%
5521	TELEPHONE EXPENSES	$ 2,223	$ 4,000	$ 3,000	-25.0%
5522	SUBSCRIPTIONS & DUES	$ 135	$ 300	$ 500	66.7%
5523	INSURANCE & BONDS	$ 5,087	$ 5,350	$ 6,275	17.3%
5525	BUILDING & GROUNDS MAINT.	$ -	$ 2,500	$ 1,500	-40.0%
5527	ROAD EQU. REPAIRS	$ 2,468	$ 1,000	$ 1,000	0.0%
	(51) PUBLIC HOUSING AUTHORITY				
	SUB ACCOUNT NAME	**ACTUAL 2004/2005**	**BUDGET 2005/2006**	**PROPOSED 2006/2007**	**%CHANGE**
5530	UNIFORMS	$ 816	$ -	$ -	0.0%
5531	TRAVEL	$ 1,939	$ 3,945	$ 4,000	1.4%
5532	AUDIT EXPENSE	$ -	$ 6,000	$ 6,000	0.0%
5536	SAFETY EQUIPMENT	$ 48	$ 200	$ 200	0.0%
5538	IDENTIFICATION	$ -	$ -	$ -	0.0%
5547	LEASE COPIER	$ -	$ -	$ 1,000	100.0%
5547	LEASE PAYMENT/ CAR	$ -	$ -	$ -	0.0%
5551	BOOKKEEPING CHARGES	$ 4,011	$ 4,200	$ 4,200	0.0%
5564	CONTRACTUAL SERVICES	$ 3,006	$ -	$ -	0.0%
5598	FACILITY MAINTENANCE	$ 1,186	$ 2,000	$ 3,000	
	TOTAL OPERATING EXPENSE	**$ 43,796**	**$ 59,676**	**$ 58,075**	-2.7%
5601	CAPITAL OUTLAY/COMPUTER EQUIPMENT	$ 1,208	$ 2,400	$ 11,980	399.2%
5628	CAPITAL OUTLAY/HOME PURCHASE	$ -	$ 20,000	$ -	-100.0%
5700	HOUSING ASSIST PAYMENTS		$ 535,800	$ 552,120	3.0%
5700	HOUSING ASSIST PAYMENTS (PORTS)		$ 710,686	$ 604,945	-14.9%
5702	HOMELESS REHABILITATION	$ -	$ -	$ -	0.0%
5703	HOMELESS TBRA		$ -	$ -	0.0%
5706	SHELTER PLUS CARE		$ 156,384	$ 156,384	0.0%
	TOTAL CAPITAL OUTLAY	**$ 1,208**	**$ 1,425,270**	**$ 1,325,429**	-7.0%
	TOTAL EXPENSES	$ 100,649	$ 1,674,431	$ 1,566,549	-6.4%
	ACCOUNTS PAYABLE	$ -	$ -	$ -	0.0%
	TOTAL PUBLIC HOUSING EXPENDITURES	**$ 100,649**	**$ 1,674,431**	**$ 1,566,549**	-6.4%

Table 42: EMPLOYEE BENEFIT FUND

(60) EMPLOYEE BENEFIT FUND

	ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
4060	INTEREST REVENUES	$ 1,278	$ 2,215	$ 3,800	71.6%
306	**EARNED INTEREST**	**$ 1,278**	**$ 2,215**	**$ 3,800**	71.6%
3000	TRANSFER FROM GENERAL FUND	$ 25,203	$ 17,716	$ 20,306	14.6%
3020	TRANSFER FROM WATER/SEWER	$ 3,500	$ 1,935	$ 2,272	17.4%
3030	TRANSFER FROM SOLID WASTE FUND	$ 2,450	$ 1,396	$ 1,802	29.1%
392	**TRANSFERS**	**$ 31,153**	**$ 21,046**	**$ 24,380**	100.0%
EMPLOYEE BENEFIT FUND		**$ 32,431**	**$ 23,261**	**$ 28,180**	21.1%

(60) EMPLOYEE BENEFIT FUND EXP. BUDGET

	SUB ACCOUNT NAME	ACTUAL 2004/2005	BUDGET 2005/2006	PROPOSED 2006/2007	%CHANGE
5562	EMPLOYEE BENEFIT PAYMENTS	$ 17,282	$ 50,000	$ 50,000	0.0%
530	**EMPLOYEE BENEFIT PAYMENTS**	**$ 17,282**	**$ 50,000**	**$ 50,000**	0.0%
EMPLOYEE BENEFIT FUND		**$ 17,282**	**50,000**	**50,000**	0.0%

CAPITAL PROJECT FUNDS

SUMMARY

The Village of Los Lunas has one capital fund project. The Transportation Building project is also a federally funded project. This project is to construct a transportation administrative building that will be used to house equipment and staff supporting the transportation program. The new building will be located next the new platform that is being constructed for the new Rail Runner transportation program along with a new park and ride structure.

Tables 43 presents the FY 2006-2007 operating budget for the Capital Outlay project.

Table 43: Transportation Building Project

(58)	TRANSPORTATION BUILDING-VANS PROJECT				
	ACCOUNT NAME	**ACTUAL 2004/2005**	**BUDGET 2005/2006**	**PROPOSED 2006/2007**	**%CHANGE**
358-4009	GRANT FUNDS		$ 1,241,288	$ 1,193,054	-3.9%
	TRANSPORTATION PROJECT	**$ -**	**$ 1,241,288**	**$ 1,193,054**	100.0%
TRANSPORTATION PROJECT REVENUES			**$ 1,241,288**	**$ 1,193,054**	**-3.9%**
	(58) TRANSPORTATION PROJECT				
	SUB ACCOUNT NAME	**ACTUAL 2004/2005**	**BUDGET 2005/2006**	**PROPOSED 2006/2007**	**%CHANGE**
5650	CAPITAL OUTLAY/BUILDING	$ 8,712	$ 1,241,288	$ 1,193,054	-3.9%
458	**TRANSPORTATION PROJECT**	**$ 8,712**	**$ 1,241,288**	**$ 1,193,054**	100.0%
TRANSPORTATION EXPENDITURES		**$ 8,712**	**$ 1,241,288**	**$ 1,193,054**	**-3.9%**

Table 44: DEBT SERVICE SCHEDULE

VILLAGE OF LOS LUNAS GROSS RECEIPTS TAX REVENUE BONDS SERIES 2003A - $5,175,000			
Date	Principal	Interest	Semiannual Debt Service
10/1/2003		$ 101,037.50	$ 101,037.50
4/1/2004		$ 101,037.50	$ 101,037.50
10/1/2004		$ 101,037.50	$ 101,037.50
4/1/2005		$ 101,037.50	$ 101,037.50
10/1/2005		$ 101,037.50	$ 101,037.50
4/1/2006		$ 101,037.50	$ 101,037.50
10/1/2006		$ 101,037.50	$ 101,037.50
4/1/2007		$ 101,037.50	$ 101,037.50
10/1/2007		$ 101,037.50	$ 101,037.50
4/1/2008		$ 101,037.50	$ 101,037.50
10/1/2008		$ 101,037.50	$ 101,037.50
4/1/2009		$ 101,037.50	$ 101,037.50
10/1/2009		$ 101,037.50	$ 101,037.50
4/1/2010		$ 101,037.50	$ 101,037.50
10/1/2010		$ 101,037.50	$ 101,037.50
4/1/2011	$ 100,000.00	$ 101,037.50	$ 201,037.50
10/1/2011		$ 99,312.50	$ 99,312.50
4/1/2012		$ 99,312.50	$ 99,312.50
10/1/2012		$ 99,312.50	$ 99,312.50
4/1/2013	$ 650,000.00	$ 99,312.50	$ 749,312.50
10/1/2013		$ 87,612.50	$ 87,612.50
4/1/2014	$ 675,000.00	$ 87,612.50	$ 762,612.50
10/1/2014		$ 75,125.00	$ 75,125.00
4/1/2015	$ 700,000.00	$ 75,125.00	$ 775,125.00
10/1/2015		$ 61,825.00	$ 61,825.00
4/1/2016	$ 725,000.00	$ 61,825.00	$ 786,825.00
10/1/2016		$ 47,687.50	$ 47,687.50
4/1/2017	$ 750,000.00	$ 47,687.50	$ 797,687.50
10/1/2017		$ 32,687.50	$ 32,687.50
4/1/2018	$ 775,000.00	$ 32,687.50	$ 807,687.50
10/1/2018		$ 16,800.00	$ 16,800.00
4/1/2019	$ 800,000.00	$ 16,800.00	$ 816,800.00
	$ 5,175,000.00	$ 2,657,325.00	$ 7,832,325.00

Table 45: DEBT SERVICE SCHEDULE

VILLAGE OF LOS LUNAS GROSS RECEIPTS TAX REFUNDING REVENUE BONDS SERIES 2003B - $4,565,000			
Date	Principal	Interest	Semiannual Debt Service
10/1/2003		$ 92,052.50	$ 92,052.50
4/1/2004	$ 185,000.00	$ 92,052.50	$ 277,052.50
10/1/2004		$ 89,277.50	$ 89,277.50
4/1/2005	$ 465,000.00	$ 89,277.50	$ 554,277.50
10/1/2005		$ 77,652.50	$ 77,652.50
4/1/2006	$ 485,000.00	$ 77,652.50	$ 562,652.50
10/1/2006		$ 65,527.50	$ 65,527.50
4/1/2007	$ 510,000.00	$ 65,527.50	$ 575,527.50
10/1/2007		$ 52,777.50	$ 52,777.50
4/1/2008	$ 530,000.00	$ 52,777.50	$ 582,777.50
10/1/2008		$ 43,502.50	$ 43,502.50
4/1/2009	$ 550,000.00	$ 43,502.50	$ 593,502.50
10/1/2009		$ 33,877.50	$ 33,877.50
4/1/2010	$ 575,000.00	$ 33,877.50	$ 608,877.50
10/1/2010		$ 23,815.00	$ 23,815.00
4/1/2011	$ 540,000.00	$ 23,815.00	$ 563,815.00
10/1/2011		$ 14,500.00	$ 14,500.00
4/1/2012	$ 725,000.00	$ 14,500.00	$ 739,500.00
	$ 4,565,000.00	$ 985,965.00	$ 5,550,965.00

Table 46: SCHEDULE OF INSURANCE

VILLAGE OF LOS LUNAS SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2007	
Auto Liability	$ 171,031
General Liability	$ 67,482
Foreign Jurisdiction	
Employee Dishonesty	
EMS Malpractice	
Errors & Omissions	
Civil Rights	$ 32,958
Law Enforcement	$ 24,315
Property/Machines & Equipment	$ 40,172
Volunteer Firefighters	$ 21,216
Workmen's Compensation	$ 266,417
Unemployment	$ 14,127
TOTAL INSURANCES	$637,718

GLOSSARY

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

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

Village of Los Lunas
660 Main Street
P.O. BOX 1209
LOS LUNAS, NM 87031

COMMUNITY DEVELOPMENT

Administrators, Department Heads, Supervisors and Staff

I would like to thank everyone for all your assistance and patience in helping with the development of this year's budget document. This document is the culmination of a true team effort. It represents many hours of development and review. I constantly tell all staff that "with use comes accuracy." I encourage everyone to use this document and whenever and wherever you identify something that you believe can be improved, please feel free to inform me.

I believe the best ideas come from the people who see the inner workings of municipal government every day. I encourage all employees to develop new initiatives that enable us to continually improve our service delivery and operational efficiency.

Finally, I believe citizen's needs come first and foremost therefore, we must focus on what the citizen needs to maximize his positive experience with municipal government and thereby change forever what they can expect from a municipal government.

Sincerely,

Peter Fernández
Financial Services Planner