



# Village of Los Lunas FY 2026 Final Budget



# VILLAGE OF LOS LUNAS

**FY 2026**

**FINAL BUDGET**

**JULY 1, 2025 THROUGH JUNE 30, 2026**



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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Los Lunas  
New Mexico**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director



## **Budget Message**

July 24, 2025

Honorable Mayor, Village Council, Village Staff, and Citizens,

I am pleased to submit the Fiscal Year (FY) 2026 Final Budget for the Village of Los Lunas, as approved by the Village Council on July 24, 2025. This budget document demonstrates how the Village will use its resources to continue to provide superior services and programs, and complete or continue numerous projects for the benefit of Los Lunas residents, business owners, and visitors. Preparing a budget for a full-service municipality can be challenging. However, Village staff have prepared and presented the annual budget using a careful and conservative approach to meet the needs of our community. Village staff will continue to monitor and make recommendations regarding the annual budget to accomplish the major budgetary and strategic priorities of the Village governing body and maintain a strong financial position through sound financial planning and responsible fiscal management.

### **Budget Goals**

The FY 2026 budget was created with the following goals in mind:

- Balance ongoing expenditures with future revenues and limit new reoccurring expenditures.
- Competitively compensate employees relative to market conditions and maintain pay equity in comparable positions internally.
- Continue to offer competitive employee benefits. The FY 2026 budget contains funding for the Village to continue paying 100% of the medical insurance premium for employees, and between 80-90% of the medical insurance premium for dependent coverage, depending on salary level, and 67% of employees' retirement contribution.
- Seek out and apply for miscellaneous grants and available one-time revenue to pay for numerous one-time capital outlay purchases and projects (for a complete list of capital outlay expenditures, please see the **Schedule of Capital Outlay** in this budget document).

### **Budget Highlights**

#### **Revenues**

The Village projects to receive \$246,146,455 in revenues, an increase of \$16,486,874, or 7.2% from the prior year adjusted budget. Revenues are received from gross receipts taxes, intergovernmental grants, charges for services, other taxes, and miscellaneous revenues. The FY





2026 budget revenues include intergovernmental grants of \$187,417,525, of which \$172,653,681 is allocated for the new I-25 Interchange/East-West Corridor (Los Lunas Boulevard) project.

Expenditures

The Village projects to spend \$195,390,854 in expenditures, a decrease of \$59,389,627, or -23.3% from the prior year adjusted budget. Expenditure categories include salaries and wages, employee benefits, supplies, contractual services, operating costs, debt service, and capital purchases. The FY 2026 budget includes capital expenditures of \$145,410,375, of which \$111,114,127 is allocated for the new I-25 Interchange/East-West Corridor (Los Lunas Boulevard) project.

Reserves

The FY 2026 budget maintains a minimum general fund cash balance of at least six (6) months of general fund expenditures, or \$21,711,625, and, in accordance with New Mexico State Statutes, 1/12 (8.33%) of general fund budgeted expenditures, or \$3,382,486.

Personnel

Employee salaries and benefits account for \$28,399,078, or 19.9% of the total budget, which includes the new I-25 Interchange/East-West Corridor (Los Lunas Boulevard) project. Employee salaries and benefits would account for 32.95% of the budget if the new I-25 Interchange/East-West Corridor (Los Lunas Boulevard) project were not included in the budget.

New Positions

The FY 2026 budget includes the following new positions and position reclassifications:

<u>Department/Division</u>	<u>Position</u>
Administration Department	Administrative Assistant
Finance Department	Buyer
Finance Department	Reclassify one (1) Utility Billing Clerk to Utility Billing Specialist
Information Technology Department	Reclassify Information Technology Assistant to Information Technology Administrative Coordinator
Police Department	IPRA/Discovery Specialist
Police Department	New Officer Hiring Incentive
Police Department	Longevity Increase
Fire Department	Lieutenant (3)



Fire Department  
 Parks and Recreation Department  
 Library Department

Fire Inspector  
 Custodian (3)  
 Reclassify one (1) Library Technician to Adult Services Librarian

Library Department  
 Library Department

Reclassify one (1) Library Aide to Library Technician  
 Reclassify one (1) Museum Technician from casual to permanent part-time

Employee Salaries

The FY 2026 budget includes a step increase on the Village’s approved pay plan, along with a 3.0% market rate adjustment (based on the FY 2026 Base Pay Structure (BPS) as proposed by the latest wage and compensation study) for all eligible employees.

Employee Benefits

The FY 2026 budget includes group health insurance and ancillary insurance through BlueCross BlueShield of New Mexico with a rate increase of 9.75% in medical insurance premiums from the prior year. The budget includes group dental insurance being bundled through BlueCross BlueShield of New Mexico. We are currently in year two (2) of a two-year rate guarantee. The budget includes group vision insurance being bundled through BlueCross BlueShield of New Mexico with a four-year rate guarantee. We are currently in year two (2) of a four-year rate guarantee.

Capital Outlay

The FY 2026 budget includes capital outlay expenditures of \$145,410,375, or 74.4% of the total budget, reflecting a net change of -\$62,213,348, or 30.0% decrease from the prior year adjusted budget. The following funds have budgeted the following amounts for capital outlay:

**Major Funds:**

General Fund	\$ 7,533,444
Infrastructure Fund	14,777,491
I-25 Interchange Fund	111,114,127
Water/Sewer Fund	4,458,026
Solid Waste Fund	<u>2,115,714</u>

**Subtotal** \$ 139,998,802

**Non-Major Funds:** \$ 5,411,573

**Total** \$ 145,410,375



**Debt Service**

The FY 2026 budget includes debt service expenditures of \$3,065,990, or 1.6% of the total budget. The following funds have budgeted the following amounts in debt service:

**Major Funds:**

General Fund	\$ 179,752
Water/Sewer Fund	<u>1,983,446</u>
<b>Subtotal</b>	<b><u>\$ 2,163,198</u></b>

**Non-Major Funds:**

Municipal Street Improvements Fund	\$ 183,064
GRT Revenue Bond 2016 Fund	257,320
G.O. Bond 2016 Fund	<u>462,408</u>
<b>Subtotal</b>	<b><u>\$ 902,792</u></b>
<b>Total</b>	<b><u>\$ 3,065,990</u></b>

**Acknowledgements**

I express my sincere appreciation to the Village governing body, department heads, staff, and citizens, for their input in developing the FY 2026 Final Budget, and especially the invaluable assistance of the Village budget team (Finance Director Cheryl Cates, Assistant Finance Director Vanessa Montoya, and Accountant Destinee Vigil), for creating a budget document that is as beautiful as it is functional, and for carefully monitoring the Village budget and finances throughout the year.

Respectfully submitted,

Gregory D. Martin  
Village Administrator

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**Budget Overview**

The Fiscal Year 2026 Final Budget for the Village of Los Lunas was approved and adopted by the Village Council on July 24, 2025. The final budget is the Village’s financial plan and demonstrates how the Village will use its resources to deliver superior services and programs to Los Lunas residents, visitors, and businesses. This plan has been developed with a Village-wide perspective through community engagement, staff input and Council direction. It has been adopted using the non-GAAP cash basis of accounting, recognizing revenues and expenditures in the accounting period in which they are received or spent.

**Budget Expenditure Summary**

	2026 Final Budget (\$ millions)	Percentage	2025 Actuals (\$ millions)	Percentage
Personnel	28.4	14.5%	23.9	36.8%
Operating	18.5	9.5%	14.2	21.8%
Capital	145.4	74.4%	23.8	36.6%
Debt Service	3.0	1.6%	3.1	4.7%
<b>Total</b>	<b>195.3</b>		<b>65.0</b>	

The FY 2026 total expenditure budget of \$195.4, is a 22.8% decrease over prior year and represents the Village’s ongoing commitment to provide quality services and programs. The operating fund is primarily funded through a gross receipts tax (sales tax) that is levied by the State of New Mexico Taxation and Revenue Department.

The FY 2026 operating budget of \$46.9 reflects core program and services delivery costs along with Council initiatives / priorities. These include:

- Quality of Life Improvements
- Infrastructure Improvements
- Economic Development
- Personnel

The combined capital funding is allocated to the I-25 Interchange/East-West Corridor (Los Lunas Boulevard) Project, construction of additional turn lanes at the I-25/NM6 interchange, construction of a solar facility and a composting facility, along with various water and wastewater improvements. The FY 2026 Final Capital Budget is \$145.4 million, representing 74.4% of the consolidated budget.

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**Budget Revenue Summary**

	2026 Final Budget (\$ millions)	Percentage	2025 Actuals (\$ millions)	Percentage
Gross Receipts Tax	32.8	13.3%	41.3	14.8%
Property Tax (Including PILOT)	6.0	2.4%	6.1	1.8%
Intergovernmental Grants/Distribution	187.4	76.1%	12.5	74.5%
Charges for Services	14.1	5.7%	16.2	7.0%
Other	5.8	2.5%	5.7	1.9%
<b>Total</b>	<b>246.1</b>		<b>81.8</b>	

**Gross Receipts Tax Revenue**

The State of New Mexico Taxation and Revenue Department levies a gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico. The Village of Los Lunas continues to take a conservative approach in estimating revenues in an effort to minimize the impact on Village operations should the economy not perform to the extent needed to provide services to Village citizens.

The revenues and expenditures identified in the FY 2026 Final Budget are needed to deliver Village services and programs to the standards established by the Village Council. These approved initiatives have been established in alignment with issues identified by the community while maintaining adherence to the Village’s core principles.

**Cash Reserves**

In accordance with New Mexico State Statutes, the Village will maintain a general fund cash balance of at least 1/12 (8.33%) of budgeted expenditures. This policy ensures that the Village will maintain adequate fund balances and reserves in order to:

- Provide sufficient cash flow for daily financial needs
- Secure and maintain investment grade bond ratings
- Offset significant economic downturns or revenue shortfalls
- Provide funds for unforeseen expenditures related to emergencies and/or opportunities



# MUNICIPAL BOUNDARY

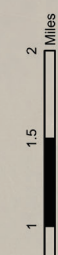


--- Village of Los Lunas Boundary

— Main Roads

Other Communities

■ Outside Village Limits / Valencia County



October 2024



## **Cultural & Economic History of Los Lunas**



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

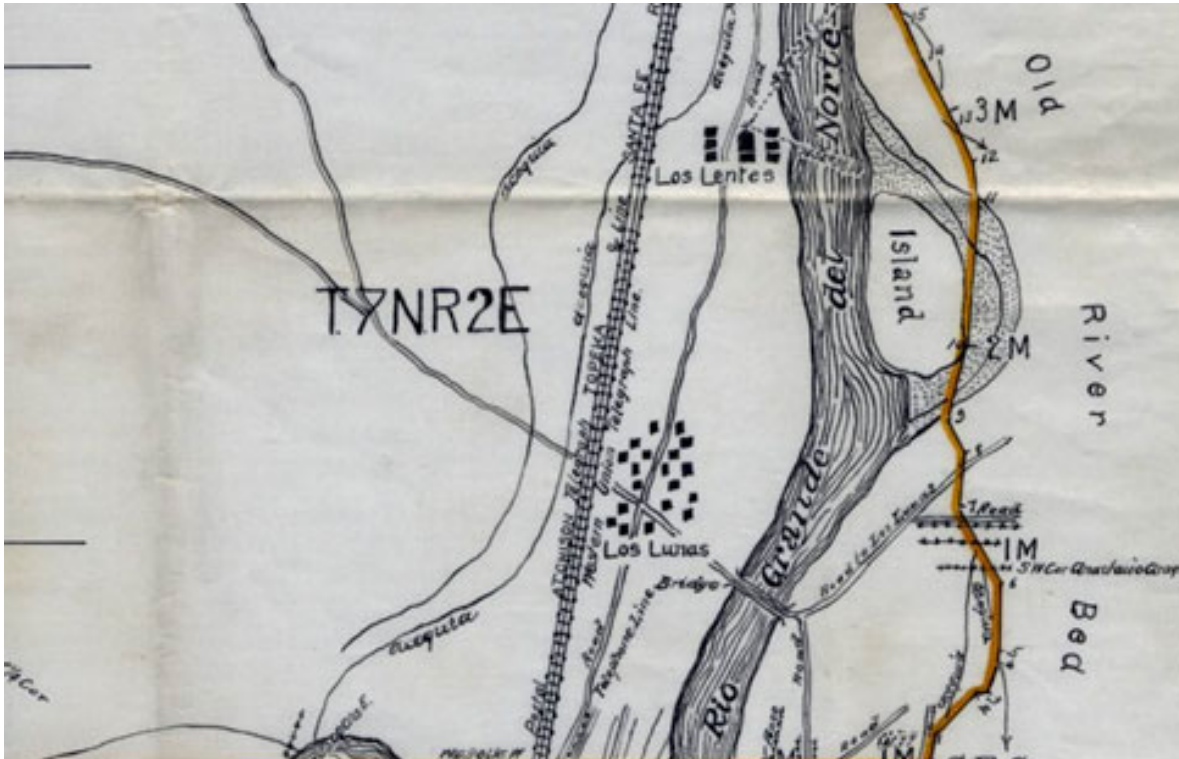
### **Origin of the Name**

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

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

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

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

**Spanish Colonial Period (1598 – 1821)**

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

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



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owners received annual payments while someone else watched over his livestock. The renter could build his own flock and eventually lend out some sheep of his own. Such arrangements in a cash-poor province functioned as a transfer of capital, but if the flock did not reproduce as planned, the renter remained in

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

**Mexican Rule (1821 – 1846)**

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

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

**Territorial New Mexico (1846 – 1912)**

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

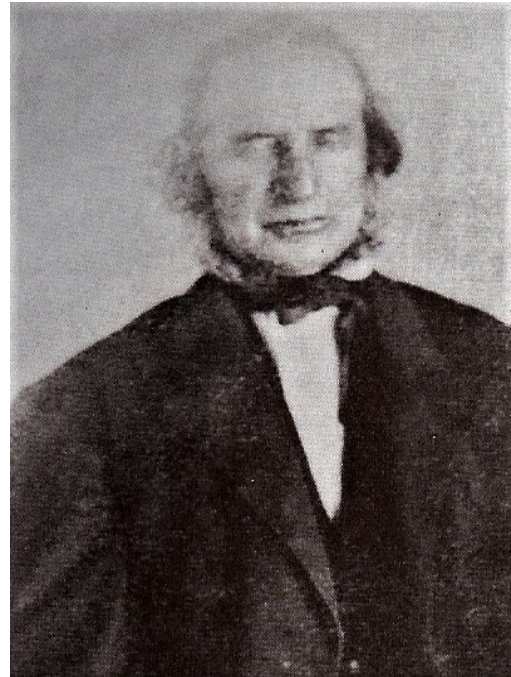
The 1849 gold strike in California offered a new opportunity to New Mexico sheep ranchers. While the trails to California were less developed and plagued with hostile native attacks, rumors of food shortages

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

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

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



**Military Occupation Feeds Mercantile Capitalism**

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

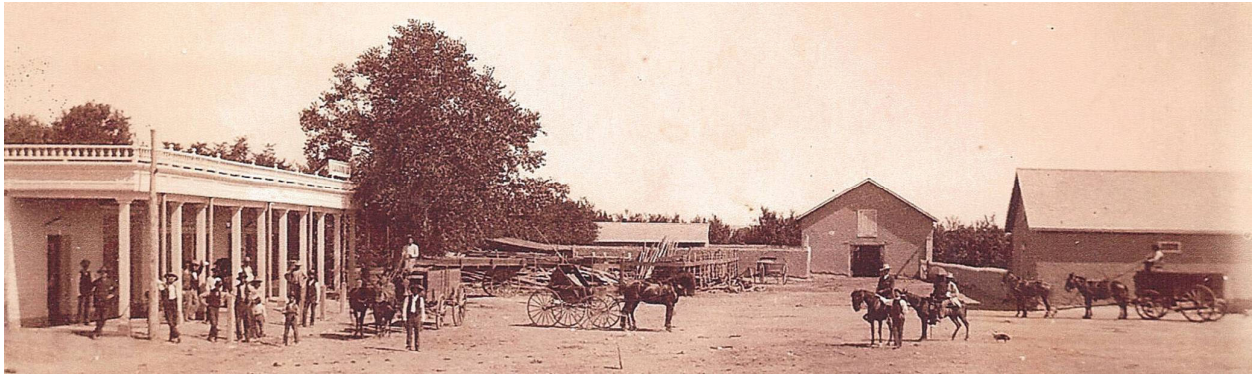
This posed a problem when Fort Defiance was established in 1851 to create a military presence in *Diné bikéyah*, Navajo Territory. Due to winter conditions and poor preparation, the fort's commander Major Electus Backus was faced with actual starvation of five platoons and their livestock. Owing to poor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

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

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

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



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

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

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

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

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**Wool Industry & the Railroad**

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

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

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

**Twentieth Century**

**Statehood**

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

He was not the only member of the family with political aspirations. His niece Nina Otero-Warren was a suffragist and was instrumental in the ratification of the 19<sup>th</sup> Amendment. In addition, she was the first New Mexico woman to run for federal office where she lost by less than 8%. This woman that spent her childhood in the Luna Mansion in Los Lunas was honored by the U.S. Mint in 2022 as the fourth coin to be released in the American Women Quarters series.



*Nina Otero-Warren, American Women Quarter released by the U.S. Mint in the Summer of 2022.*

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**Route 66 Leads to Incorporation**

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

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



*Mule trains were used to build Route 66, 1925*

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

**Continued Growth & Recent Economic Development**

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

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

the Village has been able to diversify its local economy with a range of services and employers locating in Los Lunas. The Wal-Mart Distribution Center arrived in 1998 which was followed by a Wal-Mart Super Center and other auxiliary businesses. East of the interstate, Home Depot and Lowe's have added to the economy as many homeowners and builders shop for building supplies. The two stores, located side-by-side, act as anchor stores drawing additional businesses to neighboring properties.

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## **Twenty-first Century**

### **Los Lunas Economic Growth Overview**

The Village of Los Lunas, New Mexico, is one of the fastest-growing communities in the state—an emerging center for innovation, industry, and quality of life. Its strategic location along Interstate 25, just minutes south of Albuquerque, offers unparalleled access to regional and national markets. Combined with a strong pro-business environment, competitive incentives, and a local government committed to speed-to-market, Los Lunas continues to attract high-impact investments across multiple sectors.

Over the past decade, Los Lunas has transformed into a hub for manufacturing, logistics, and advanced technology industries. Major employers and new corporate investments are reinforcing this growth trajectory. Meta recently announced its third data center expansion in Los Lunas—a \$800 million direct investment in 2025—bringing the company’s total investment in the community to well over \$2 billion and further establishing the Village as a leader in renewable and digital infrastructure.

Amazon’s state-of-the-art Fulfillment Center has completed its first full year of operations, employing hundreds of local residents and serving as a catalyst for workforce and supplier growth throughout Valencia County. Wall Colmonoy, a long-standing local manufacturer and global leader in industrial materials, completed a multimillion-dollar expansion of its operations, strengthening Los Lunas’ position in precision manufacturing. Meanwhile, the Walmart Distribution Center celebrated its 25th year of operation in Los Lunas, underscoring the Village’s long-term stability and logistical advantages.

With continued focus on residential, commercial, and industrial development, along with historic infrastructure investments such as the Los Lunas Boulevard East-West Corridor and second, I-25 Interchange, the Village is well positioned for sustained economic diversification, job creation, and a vibrant future.

### **Commercial & Industrial Growth**

The Village of Los Lunas has emerged as one of New Mexico’s most dynamic centers for industrial, warehousing, logistics, and commercial development. Strategically positioned along the I-25 corridor with direct rail access and proximity to the Albuquerque metro, Los Lunas offers unmatched connectivity, available land, and a business-friendly environment that enables companies to expand and thrive.

The Village features over 2,200 acres of developable industrial land distributed across three master-planned business parks: Los Morros Business Park, Huning Business & Tech Park West, and the Central New Mexico Rail Park. Each park provides flexible site options with modern infrastructure, utilities, and access to major transportation routes—positioning Los Lunas as a premier location for manufacturing, distribution, and advanced technologies.

Los Lunas is home to several nationally recognized employers that have anchored the community’s rapid economic growth. The Meta Data Center employs more than 300 full-time workers and supports

approximately 1,200 ongoing construction jobs, while continuing to expand its footprint through a recently announced \$800 million third-phase investment. The Amazon Fulfillment Center, operational since 2024, has already exceeded its original employment goals, growing from 600 projected jobs to more

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than 1,500 employees within its first year of operation. The Walmart Distribution Center, a cornerstone of the local economy for over 25 years, continues to employ approximately 850 workers and serves as one of the region’s largest logistics operations.

These major employers, alongside numerous small and mid-sized manufacturers, suppliers, and service providers, underscore Los Lunas’ position as a leading destination for business expansion in central New Mexico. With abundant land, modern infrastructure, and a proactive approach to development, the Village continues to attract diverse industries that drive regional prosperity and long-term economic sustainability.



*Amazon Fulfillment Center*

**Transportation & Infrastructure**

The Village of Los Lunas benefits from a strategic location just 20 minutes south of Albuquerque, offering immediate access to major transportation corridors including Interstate 25, Interstate 40, and the Burlington Northern Santa Fe (BNSF) rail line. This central positioning provides exceptional logistical advantages for employers and residents alike, making Los Lunas a vital hub for commerce, industry, and regional connectivity in central New Mexico.

To meet the demands of rapid growth and increased traffic volumes, the Village has made historic investments in transportation infrastructure. The development of the Los Lunas Boulevard East-West Corridor—the largest infrastructure project in Village history, will significantly enhance traffic flow and safety, reducing congestion on Main Street (NM 6) by an estimated 42%. This transformative project will create a new multimodal corridor that connects I-25 to NM 47, improving access to both residential neighborhoods and commercial districts while opening new areas for industrial and mixed-use development.

Complementing this effort is the construction of a second, I-25 interchange and a new Rio Grande bridge, which together will provide critical redundancy for emergency access and expand capacity for freight and

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commuter traffic. These improvements will support continued industrial expansion, housing development, and quality-of-life enhancements, ensuring that Los Lunas remains one of the most accessible and business-ready communities in the region.

**Tourism and Film Growth in Los Lunas**

Tourism and film production are emerging pillars of Los Lunas' economic growth. The Village continues to attract visitors through its historic charm, outdoor recreation, and expanding hospitality options, including the new Fairfield by Marriott hotel. Local landmarks such as the Luna Mansion, Teofilo's Restaurante, and Riverside Park showcase the community's rich culture and small-town appeal.

The expansion of Netflix's production headquarters in Albuquerque has brought new opportunities to Los Lunas, now featured in major productions like *Honey Don't* starring Chris Evans and the Netflix series *The Borough*. The Village has also hosted several independent documentaries, reinforcing its reputation as a film-friendly location.

Through partnerships with the New Mexico Film Office and Outdoor Recreation Division, Los Lunas is leveraging its natural beauty, affordability, and accessibility to position itself as a growing hub for tourism, culture, and film in central New Mexico.

**Workforce Development & Key Projects on the Horizon**

Los Lunas continues to strengthen its workforce pipeline through close collaboration with educational and training partners, ensuring alignment between employer needs and local talent. The University of New Mexico Valencia Workforce Training Center (UNM WTC) plays a pivotal role in this effort, offering specialized programs in advanced manufacturing, healthcare, construction trades, and information technology. Increased engagement between the Village and UNM WTC has led to new training pathways, apprenticeships, and customized programs designed to meet the needs of growing industries within the region.

The Village also benefits from a highly mobile and expanding workforce that spans Valencia and Bernalillo Counties. With an average of 35,000 daily commuters traveling north and south along I-25, Los Lunas serves as both a residential base and employment destination for workers across central New Mexico. A growing number of employees from Kirtland Air Force Base, Sandia National Laboratories, and other Albuquerque-based employers now reside in Los Lunas and surrounding communities, drawn by the area's affordability, quality of life, and proximity to major job centers.

Looking ahead, several key projects will further elevate the Village's economic and community development. In 2025, construction will begin on the Valencia County Hospital, a new \$50 million facility designed to meet the needs of a rapidly growing population and expand access to critical medical services within Valencia County. At the same time, the Fairfield by Marriott hotel, currently under construction, will enhance local hospitality and tourism offerings, supporting the Village's broader goals of economic diversification and destination development.

Together, these initiatives reflect Los Lunas' commitment to building a resilient economy, one that invests in its people, infrastructure, and industries to ensure long-term prosperity and opportunity for all residents.



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**Population Growth & Housing Development**

As of 2024, the population of the Village of Los Lunas stands at approximately 19,000 residents, reflecting one of the fastest growth rates in New Mexico. Projections indicate that the population could exceed 30,000 by 2040, signaling continued expansion fueled by economic opportunity, affordability, and quality of life. This local growth mirrors broader demographic trends across Valencia County, which is expected to increase from 79,000 to 85,000 residents within the same period.

To accommodate this influx, the Village is proactively investing in residential development through several master-planned communities, including Los Senderos, Sierra Vista, and Rio Abajo. These developments provide a variety of housing options designed to meet the needs of a growing and diverse population. Currently, Los Lunas has 882 acres of residentially zoned land ready for development, with approximately 660 homes under construction and an estimated 2,000 additional dwelling units planned over the next several years.

The average home value in Los Lunas is approximately \$265,000, offering an affordable alternative to the Albuquerque metro area while maintaining convenient access to major employers, universities, and amenities. This affordability, combined with the Village's business growth, modern infrastructure, and strong community identity, continues to attract new residents from across central New Mexico.

A review of Los Lunas' history reveals a consistent pattern of leadership and resilience. In every generation, community leaders have worked collaboratively to strengthen the local economy and improve quality of life. Their efforts built the foundation for today's prosperity and future growth—ensuring Los Lunas remains a place where families, professionals, and businesses can thrive.

This article is abridged from an article written by Cynthia J. Shetter, Los Lunas Public Library Director. For references and a more in-depth history of Los Lunas please go to <https://www.loslunasnm.gov/1276/History-of-Los-Lunas>.

Updated by Victoria Archuleta, Senior Economic Developer, Village of Los Lunas.

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**Demographics**

**Snapshot of Los Lunas**

Date of Incorporation	August 7, 1928
Form of Government	Mayor/Council
FY 2026 Budget	\$195,395,354
Number of Village Employees (FTE)	269.5
Land Area (Square Miles)	21
Population	17,532
Population per Square Mile	835

<b>Ethnicity</b>	
Hispanic or Latino	10,341
Not Hispanic or Latino	7,591
<b>Race</b>	
White	10,758
American Indian or Alaska Native	1,321
Black or African American	328
Asian	313
Other	1,412
Two or more races	3,800

<b>Age</b>	
Under 5 years	1,259
5 years to 18 years	4,210
19 years to 64 years	8,786
65+ years	3,277
Total	17,452
Median age	37.0

<b>Sex</b>	
Male	9,054
Female	8,878

<b>Housing</b>	
Housing Units	7,103
Homeownership Rate	82.9%
Multi-Unit Housing	403
Median Value of Owner Occupied	\$303,800

<b>Households</b>	
Persons per Household	2.69
Median Household Income	\$63,696
Per Capita Personal Income	\$29,414
Person Below Poverty Level	14.6%

<b>Workforce</b>	
Labor Force	6,761
Employment	6,360
Unemployment Rate	5.4%

<b>Education</b>	
High School Grad	3,817
Bachelor's degree or higher	3,300
School Enrollment (3 years and over)	4,751

Source: U.S. Census Bureau 2023 ACS 5 Year Estimates

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**Major Employers**

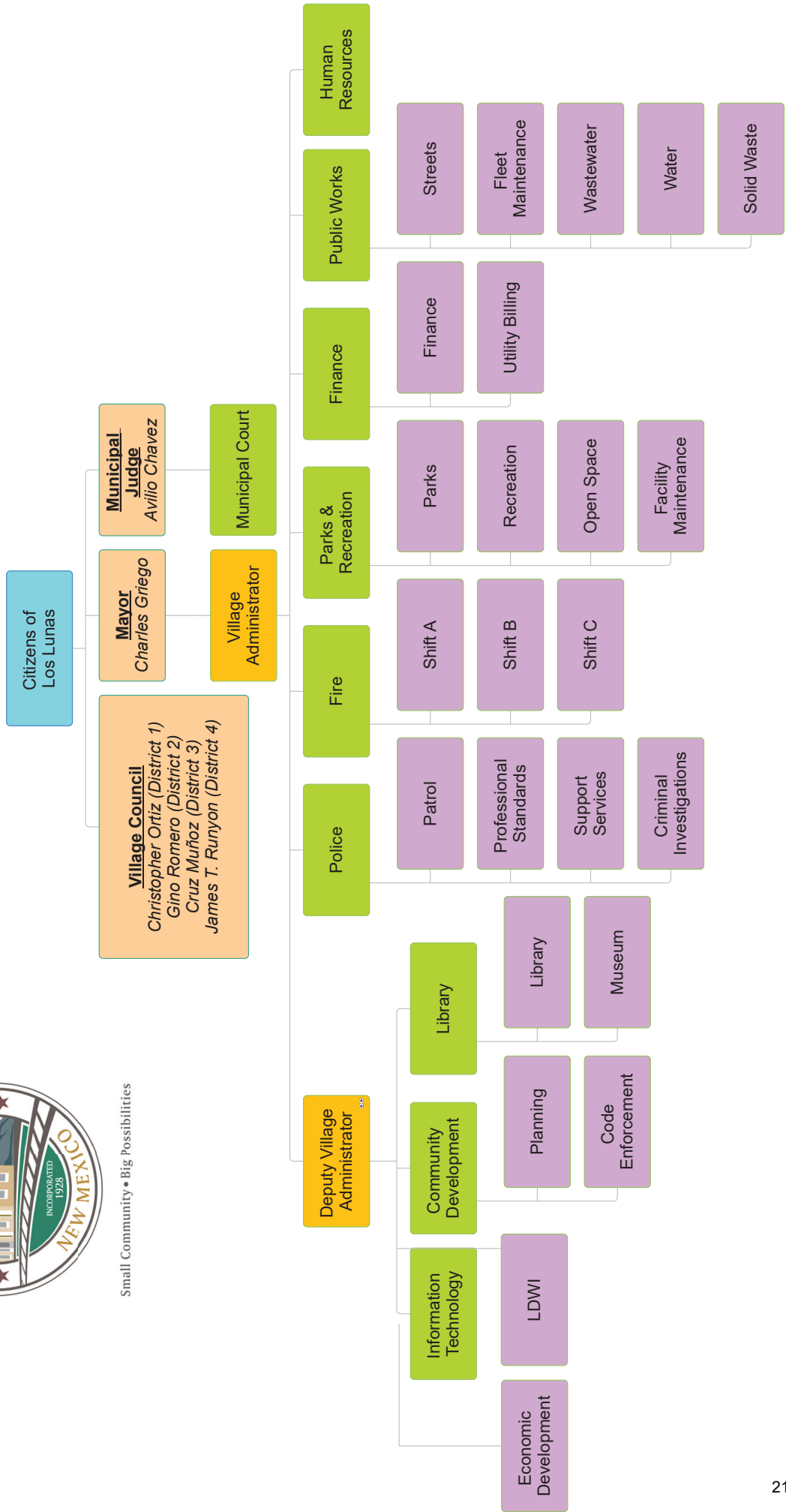
<b>Employer</b>	<b>Sector</b>	<b>Employee Count</b>
1. Amazon Fulfillment Center	Distribution/Logistics	1,500 – 1,800
2. Fortis Construction & Sub contactors	Construction	1,000 – 1,200
3. Walmart Distribution Center	Warehouse/Logistics	850 - 950
4. Los Lunas Schools	Education/Government	1,100
5. NM Corrections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

Source: Village of Los Lunas Economic Development Department

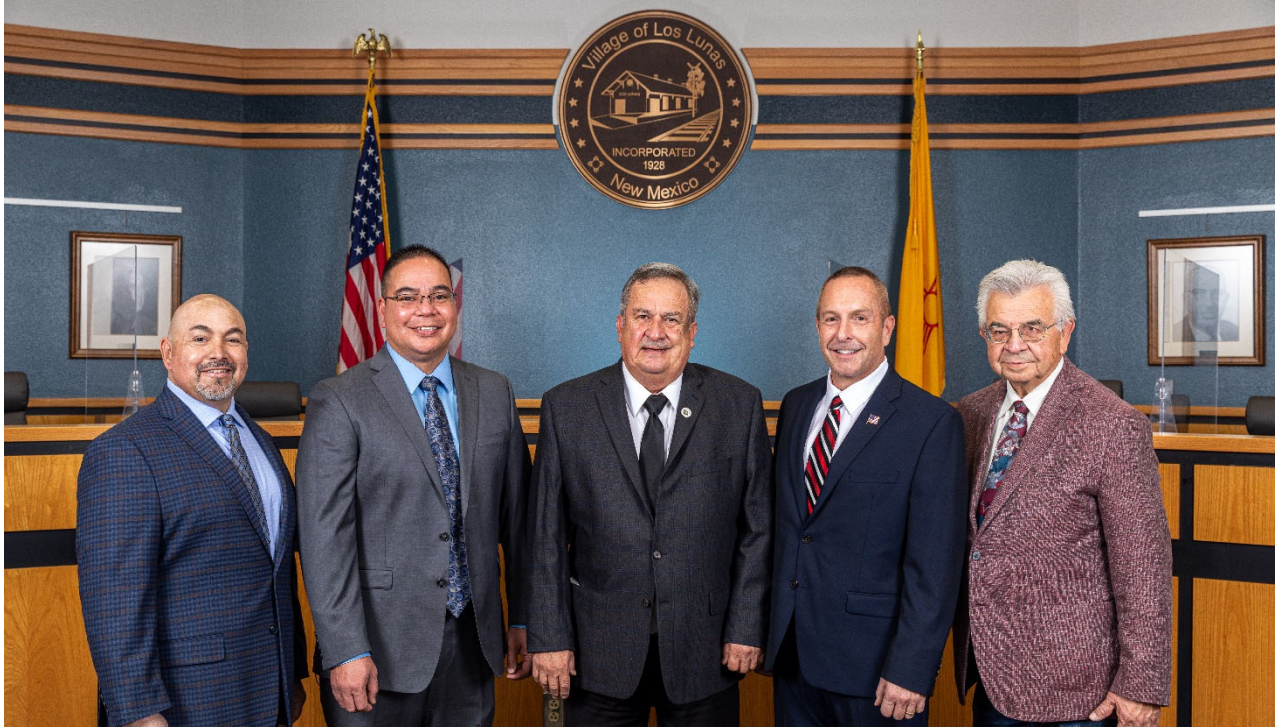


Small Community • Big Possibilities

Organizational Chart  
Municipal Government of the Village of Los Lunas

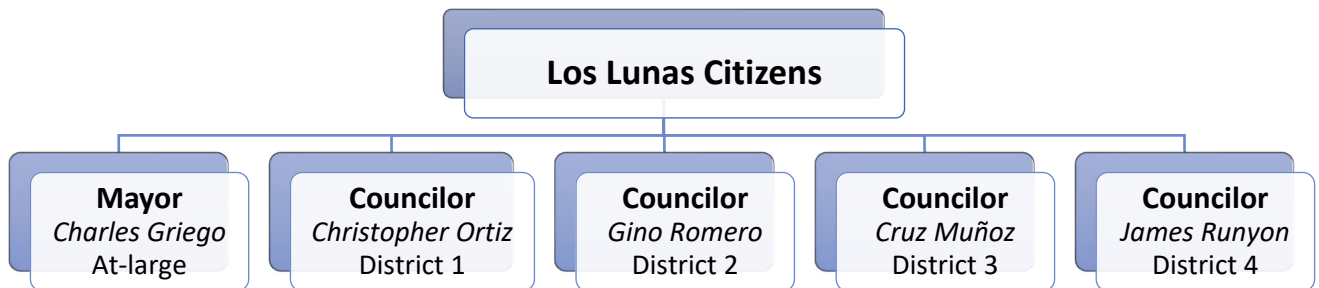


Governing Body

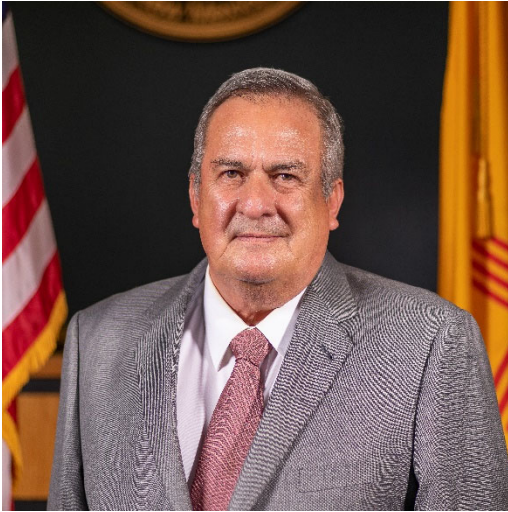


The Village of Los Lunas operates under the mayor/council form of government, consisting of a mayor and four Village Councilors, which constitutes the governing body. The mayor is elected at-large for a four-year term and acts as the chief executive officer for Los Lunas. The mayor presides at governing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

Village Councilors are elected by district for staggered four-year terms. The governing body approves the annual budget, controls property, passes Village ordinances and resolutions by majority vote, and approves the hiring of all Village employees, including the village administrator, who is the chief administrative officer of the Village, and is responsible for the day-to-day operation of the Village.



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**Mayor Charles Griego**

*Term(s):* 1982 – 1986, Councilor, At-large  
1986 – 1990, Councilor, At-large  
1990 – 1994, Councilor, At-large  
1994 – 1998, Councilor, At-large  
1998 – 2002, Councilor, At-large  
2002 – 2006, Councilor, District 2\*  
2006 – 2010, Councilor, District 2  
2010 – 2014, Councilor, District 2  
2014 – 2018, Mayor  
2018 – 2024, Mayor  
2024 – Present, Mayor

*Term Expires:* 2027

Mayor Griego has served continuously on the governing body since 1982, first as councilor at-large until 2002, then as councilor representing District 2 until 2014, then as mayor since 2014. He is currently in his third term as Mayor, which term expires in 2027.

\*After the 2000 Census, when the Village population exceeded 10,000, Village councilors were required to run for office by district.



**Councilor Christopher Ortiz**

*Term(s):* 2016 – 2021, Councilor, District 1  
2021 – Present, Councilor, District 1

*Term Expires:* 2025

Councilor Ortiz has served on the Village Council, representing District 1, since 2016. He is currently in his second term as councilor, which term expires in 2025.

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**Councilor Gino Romero**

*Term(s):* 2014 – 2018, Councilor, District 2  
2018 – 2024, Councilor, District 2  
2024 – Present, Councilor, District 2  
*Term Expires:* 2027

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



**Councilor Cruz Muñoz**

*Term(s):* 2019 – 2021, Councilor, District 3  
2021 – Present, Councilor, District 3  
*Term Expires:* 2025

Councilor Muñoz has served on the Village Council, representing District 3, since 2019. He is currently in his second term as councilor, which term expires in 2025.



**Councilor James T. Runyon**

*Term(s):* 2021 – 2024, Councilor, District 4  
2024 – Present, Councilor, District 4  
*Term Expires:* 2027

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

### **Municipal Elections**

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



## Council Strategic Priorities

Every entity has a method of prioritizing its needs, which serves as a guide for developing a budget for the organization. On October 22, 2022, the governing body participated in a Strategic Planning Workshop for the purpose of establishing new Council Strategic Priorities for the years 2023-2027. On January 19, 2023, the governing body participated in a follow-up Strategic Priorities Workshop to further discuss the new Council Strategic Priorities, and develop goals and action statements for each priority, which were subsequently approved at the regular Village Council meeting on February 9, 2023. The resulting Council Strategic Priorities are listed below, including the current **STATUS**, as noted:

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

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

**GOAL 1.1** – By September 2025, start construction of a new East-West arterial roadway from I-25 to NM 47. This will include a full four-lane river bridge; full interchange at I-25 and two lanes in both directions from Hwy 47 to I-25.

**STATUS:** A Notice to Proceed was officially issued July 2025. We held our pre-construction meeting July 2025. The contractor has officially started with 940 working days to get the job completed. In addition, held a separate pre-construction meeting with all utility companies. The groundbreaking is scheduled for August 14, 2025. Phase I estimated completion in 3-4 years.

**GOAL 1.2** – By March 1, 2026, complete the construction of the various river bridge pylons due to the Middle Rio Grande Conservancy District no construction activity within the river channel.

**STATUS:** Contractor has started the clearing of all the trees and vegetation within the riverbed. They have ordered all bridge pylons with an expected delivery December 2025.

**GOAL 1.3** – By June 2026, several sections of the Los Lunas Blvd roadway structures constructed, and asphalt paved first pull (layer)

**STATUS:** Contractor has started to construct the roadway sections between Sichler Rd and NM 314.

### 2. Quality of Life Improvements

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

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

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

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

**STATUS:** Due to competing funding priorities, full design and construction of a new library was put on hold. Staff will continue to look for additional funding sources to help pay for the future construction and operation of a new library facility.

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

**STATUS:** Due to competing funding priorities, full design and construction of a new library was put on hold. Funding for construction of a new library will continue to be evaluated in future fiscal years.

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

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

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

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

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

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

**3. Infrastructure Improvements**

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

**GOAL 3.1** – By July 2026, start the planning and design of a complete overhaul of water well #4, which includes: drilling a new water well, replacing current arsenic treatment facilities, and refurbishing water storage tank #4.

**STATUS:** Public Works staff met with the on-call water resource consultant to discuss the scope of the project; available funding, planning and design timelines and a project phasing approach with the goal to complete all improvements by 2030.

**GOAL 3.2** – By July 2026, complete the funding agreement for new water well #8, including associated water arsenic treatment facilities.

**STATUS:** Met with the funding agency to discuss the \$10 million dollar – planning, design, permitting and construction cost.

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

**STATUS: Construction nearing completion of bike and pedestrian improvements: NM 314 from Romeroville Road to Griego Road. The Public Works Department continues to apply for bike and pedestrian grant funds for future bike and pedestrian connectivity within the Village of Los Lunas, including a trail at Rancho Valencia Park.**

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

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

**GOAL 3.5** – By January 2030, start the construction of a new membrane bioreactor (MBR #2) wastewater treatment facility.

**STATUS: The Council approved rate scenario #4 with the requested amended water and sewer ordinances. This approval will assist the department in completing the 40-year water master plan, the required Water Conservation Master plan, assist with the construction of a new membrane bioreactor (MBR #2) wastewater treatment facility, and allow the Village to submit a water diversion permit increase for future growth of the community for the next 20 years.**

**4. Economic Development**

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

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

**STATUS: We will be issuing an RFP in the Fall 2025 to select a contract to complete this work in FY 2026.**

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

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

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

**STATUS: We will be issuing an RFP in the Fall to develop workforce housing in our Metropolitan Redevelopment Area (MRA) during FY 2026.**

**5. Personnel**

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

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

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

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

**STATUS:** The last Compensation and Classification Study was completed and implemented in FY 2024 to stay competitive with salaries in the market and maintain internal pay equity. We will be conducting a new Compensation and Classification Study in FY 2026, as it is the last year of the current 3-year Base Pay Structure.

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**Village Administrator**

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

**Leadership Team**

<b>Name</b>	<b>Title</b>	<b>Department</b>
Gregory D. Martin	Village Administrator	Administration
Nancy Jo Gonzales	Deputy Village Administrator	Administration
Avilio Chavez	Municipal Judge (Elected)	Municipal Court
Frank Lucero	Chief of Police	Police
John Gabaldon	Fire Chief	Fire
Michael Jaramillo	Public Works Director	Public Works
Jason Duran	Parks and Recreation Director	Parks and Recreation
Marcos Castillo	Human Resources Director	Human Resources
Cheryl Cates	Finance Director	Finance
Cynthia Shetter	Library Director	Library
Alex Ochoa	Community Development Director	Community Development

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**Financial Policies**

The Village of Los Lunas has implemented the following financial policies to ensure its citizens, bond holders, bond rating agencies, and other stakeholders, that the Village is committed to a sound fiscal operation, providing guidelines for the present and future staff, resulting in the efficient and effective performance of the Village's services.

**Fiscal Year**

The Village of Los Lunas operates on a fiscal year that begins on July 1st and ends on June 30th.

**Cash and Cash Equivalents**

Cash and cash equivalents are defined as deposits that can be withdrawn at any time without notice or penalty, and investments with maturities of three months or less.

**Investments**

Investments consist of certificates of deposits and are stated at fair value. The Village considers all liquid investments with a maturity date of three months or less as cash equivalents. The Village follows the New Mexico State Statutes for investments.

**Capital Asset Inventory**

In accordance with Section 12-6-10 NMSA 1978, the Village will conduct an annual physical inventory count of movable chattels and equipment.

**Debt Management**

The Village's direct debt shall be maintained at a level considered manageable by the rating agencies based upon the current economic conditions including population, per capita income, and assessed valuation. Long-term debt will not be used to finance ongoing current operations and maintenance. The maturity date for any debt will not exceed the reasonable expected useful life of the asset or project. The Village will meet its continuing disclosure requirements and maintain good relations with the financial and bond rating agencies, following a policy of full and open disclosure on every financial report and bond prospectus. In accordance with the NM State law, the Village can issue general obligation bonds up to 4% of the Village's taxable assessed property value. The Village will not issue additional revenue bonds unless the debt service coverage ratio's can be met. The Village will follow its adopted policy and procedures when evaluating proposed industrial revenue bonds.

**Annual Audit**

In accordance with Section 2-2-2 NMAC, the Village will procure a contract with an independent audit firm to perform an annual financial audit. A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP), and audited in accordance with generally accepted auditing standards (GAAS), and rules issued by the Office of the State Auditor, is due on or before December 15th each year for the fiscal year ending June 30th.

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**Reserves**

In accordance with New Mexico state statutes, the Village will maintain a general fund cash balance of at least 1/12 (8.33%) of budgeted expenditures.

**Balanced Budget**

In accordance with New Mexico state statutes, the Village will submit a balanced budget approved by resolution to the New Mexico Department of Finance and Administration, Local Government Division for their approval annually, on or before July 31st. A balanced budget is defined as expenditures not exceeding revenues and a fund's beginning cash balance may be included with estimated revenues, provided the reserve requirements are met. The Village develops its operating budgets with an emphasis on long-term solvency.

**Council Strategic Priorities**

The Village will develop council strategic priorities outlining both short-term and long-term strategic goals every four years. The council strategic priorities are updated and monitored annually.

**Capital Improvement Plan**

The Village will annually update its five-year Infrastructure Capital Improvement Plan (ICIP). This process will include input from citizens, and staff, obtained through public hearings to identify short-term and long-term capital infrastructure and community development needs. The projects will be prioritized, potential funding sources will be identified, and the impact on operating costs will be analyzed.

**Purchasing and Procurement**

The Village will maintain a purchasing policy featuring a centralized purchasing department in accordance with the State of New Mexico Procurement Code. The governing body has adopted resolution 09-17 to provide control of expenditures within appropriations of the adopted budget, and all purchases are made at the most cost-effective and economical prices possible.

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**Fund Balance**

Fund balance reserves represent those portions of fund equity not available for appropriation or expenditures or legally segregated for a specific future use. In accordance with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the Village classifies governmental fund balances as follows:

- Non-spendable Fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted Fund balance amounts that are constrained for special purposes which are externally imposed by providers, such as grantors or amounts constrained due to enabling legislation.
- Committed Fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority (the Village Council) and does not lapse at year-end.
- Assigned Fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balance may be assigned by the village administrator.
- Unassigned Fund balance within the general fund that has not been classified within one of the above-mentioned categories and negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available for use, it is the Village's policy to use restricted resources first and then unrestricted resources. Any residual balances are classified using the default policy for unrestricted fund balance: committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts.



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**Budget Procedures**

**Budget Requirements**

In accordance with New Mexico state statutes, the Village is required to submit a balanced budget approved by resolution to the New Mexico Department of Finance and Administration (DFA). A balanced budget is defined as expenditures not exceeding revenues and a fund's beginning cash balance may be included with estimated revenues, provided the reserve requirements are met. The Village of Los Lunas is required to maintain a general fund cash balance of at least 1/12 (8.33%) of budgeted expenditures.

New Mexico municipalities are required to develop and submit a proposed budget, approved by local governing bodies, to DFA for the next fiscal year no later than June 1st. DFA evaluates and approves the budget as an interim operation budget, pending approval of the final budget submission, due no later than July 31st.

The Village of Los Lunas adopts its budget on the non-GAAP cash basis of accounting, revenues and expenditures are recognized in the accounting period they were received or spent. The Village's audited annual financial statements are prepared on the modified-accrual basis and full-accrual basis of accounting, revenues and expenditures are recognized in the accounting period they become both measurable and available, in accordance with GAAP. Appropriations are organized and prepared by department on a line-item basis, using governmental accounting funds. Fund types include; General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Enterprise Funds and Fiduciary Funds.

Capital assets, which consist of property, plant, and equipment, are included in the Village's budget as capital outlay. Capital assets are defined by the Village as assets with an estimated useful life of more than one year, and an initial, individual cost of more than \$5,000.

**Budget Process**

**Budget Preparation**

The Village Council will determine priorities for the Village at its strategic planning retreat and develop a set of strategic priorities. The Village obtains input from the public through public meetings, stakeholder meetings and various other public meetings held during the year, including the Village's annual ICIP Workshop. The budget team will meet to determine priorities, goals and objectives for the upcoming annual operating budget. Economic conditions and revenue sources are evaluated, and wage and benefit recommendations are established. The budget team releases the new fiscal year's budget to the Village's departments for review, all requested changes are then resubmitted to the budget team for final evaluation. The Village's budget will include expenditures to meet the Council's strategic priorities, operating needs, and any necessary capital outlay requests. The budget team reviews the submitted budgets and makes necessary adjustments based on historical and forecasted values. Necessary budget adjustments are made, and budget meetings are scheduled with departments.

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*Budget Workshops*

The budget team holds workshops with the mayor and village council, which are open to the public, to discuss budget priorities, changes to employee salaries and benefits, and proposed capital outlay. The mayor and village council provide their direction on items presented in the proposed budget.

*Interim Budget*

The budget team updates the budget with any recommendations provided by the mayor and village council during the budget workshops and presents the interim budget for approval at a regular council meeting. The interim budget is submitted electronically to DFA on the Local Government Budget Management System (LGBMS) prior to the June 1st deadline.

*Final Budget*

The budget team updates the budget with any additional recommendations provided at the interim budget council meeting and presents the final budget for approval by resolution at a regular council meeting. The final budget is submitted electronically to DFA on the LGBMS prior to the July 31st deadline.

The Village of Los Lunas adopts an approved budget for all funds presented in the annual audited financial statements. The Employee Benefit Fund is presented with the General Fund in the audited financial statements but appears as a Fiduciary Fund in the annual budget.

*Budget Adjustments*

The Village maintains control of the budget through the department directors and the purchasing program. The department directors are responsible for keeping within the budget and maintaining control by carefully planning and monitoring their monthly financial reports and daily activities. The purchasing program is used to monitor expenditures at the time any purchases are made. The program allows the procurement coordinator to dishonor a purchase order for any line item shown over budget.

The budget team reviews the annual budget throughout the year and compares budgeted amounts to current year activity. Village departments may submit budget adjustment requests to the budget team when an additional grant is awarded or if an unbudgeted expenditure is projected. The village administrator is authorized to approve internal budget adjustments by transferring budgeted amounts between categories (salaries and wages, employee benefits, employee training costs, purchased property services, contractual services, supplies, operating costs, and capital outlay) in any one fund. The mayor and village council are authorized to approve state budget adjustments to increase or decrease revenues, expenditures, and interfund transfers in any one fund by resolution; however, DFA must also approve the state budget adjustment. DFA requires all fiscal year end budget adjustments to be presented for approval by resolution by July 31st.

# Village of Los Lunas

## Proposed Budget Preparation Schedule for Fiscal Year 2026

<b>JANUARY 2 - JANUARY 19</b>	<b>JANUARY 20 - JANUARY 26</b>	<b>JANUARY 29 - FEBRUARY 23</b>
<ul style="list-style-type: none"> <li>Budget Team will meet to determine priorities, goals and objectives for annual operating budget.</li> </ul>	<ul style="list-style-type: none"> <li>Budget Team will distribute FY 2026 budget documents to the departments</li> </ul>	<ul style="list-style-type: none"> <li>Department directors will prepare their FY 2026 budget proposals.</li> <li>Department directors will meet with Human Resources to review any FY 2026 personnel requests.</li> </ul>
<b>JANUARY 29- FEBRUARY 23</b>	<b>FEBRUARY 23</b>	<b>MARCH 8</b>
<ul style="list-style-type: none"> <li>Information Technology will meet with department directors to establish a budget for data processing and capital outlay line items, if any.</li> </ul>	<ul style="list-style-type: none"> <li>FY 2026 budget proposals and supporting budget documents are due to Budget Team.</li> <li>FY 2026 personnel requests are due to Human Resources.</li> </ul>	<ul style="list-style-type: none"> <li>Human Resources will provide recommendations on new positions, reclassifications, and market rate adjustments on employee wages to Budget Team.</li> </ul>
<b>FEBRUARY 23 - MARCH 15</b>	<b>MARCH 25 - APRIL 31</b>	<b>APRIL 1 - APRIL 7</b>
<ul style="list-style-type: none"> <li>Budget Team will review budget proposals and begin preparing the interim budget.</li> </ul>	<ul style="list-style-type: none"> <li>Budget Team will hold budget meetings with department directors.</li> </ul>	<ul style="list-style-type: none"> <li>Budget Team will assemble the budget and prepare for Budget Workshops with Mayor and Council.</li> </ul>
<b>APRIL 8</b>	<b>APRIL 14 &amp; APRIL 15</b>	<b>APRIL 19 - APRIL 26</b>
<ul style="list-style-type: none"> <li>Budget Team will distribute packets for Budget Workshops.</li> </ul>	<ul style="list-style-type: none"> <li>Budget Workshops with Mayor and Council.</li> </ul>	<ul style="list-style-type: none"> <li>Budget Team will finalize the FY 2026 interim budget for Mayor and Council approval.</li> </ul>
<b>APRIL 29</b>	<b>MAY 8</b>	<b>JUNE 1</b>
<ul style="list-style-type: none"> <li>Budget Team will submit agenda request for FY 2026 interim budget approval.</li> </ul>	<ul style="list-style-type: none"> <li>Budget Team will present FY 2025 interim budget to Mayor and Council for approval.</li> </ul>	<ul style="list-style-type: none"> <li>Deadline to submit FY 2026 interim budget on LGBMS for DFA approval.</li> </ul>
<b>JULY 15</b>	<b>JULY 24</b>	<b>JULY 31</b>
<ul style="list-style-type: none"> <li>Budget Team will submit agenda request and resolution for FY 2026 final budget approval.</li> </ul>	<ul style="list-style-type: none"> <li>Budget Team will present FY 2026 final budget to Mayor and Council for approval.</li> </ul>	<ul style="list-style-type: none"> <li>Deadline to submit FY 2026 final budget on LGBMS for DFA approval.</li> </ul>
<b>AUGUST 1 - SEPTEMBER 30</b>	<b>OCTOBER 10</b>	<b>OCTOBER 25</b>
<ul style="list-style-type: none"> <li>Budget Team will complete FY 2026 final budget document.</li> </ul>	<ul style="list-style-type: none"> <li>Deadline to distribute FY 2026 final budget document.</li> </ul>	<ul style="list-style-type: none"> <li>Deadline to submit FY 2026 final budget document to GFOA.</li> </ul>

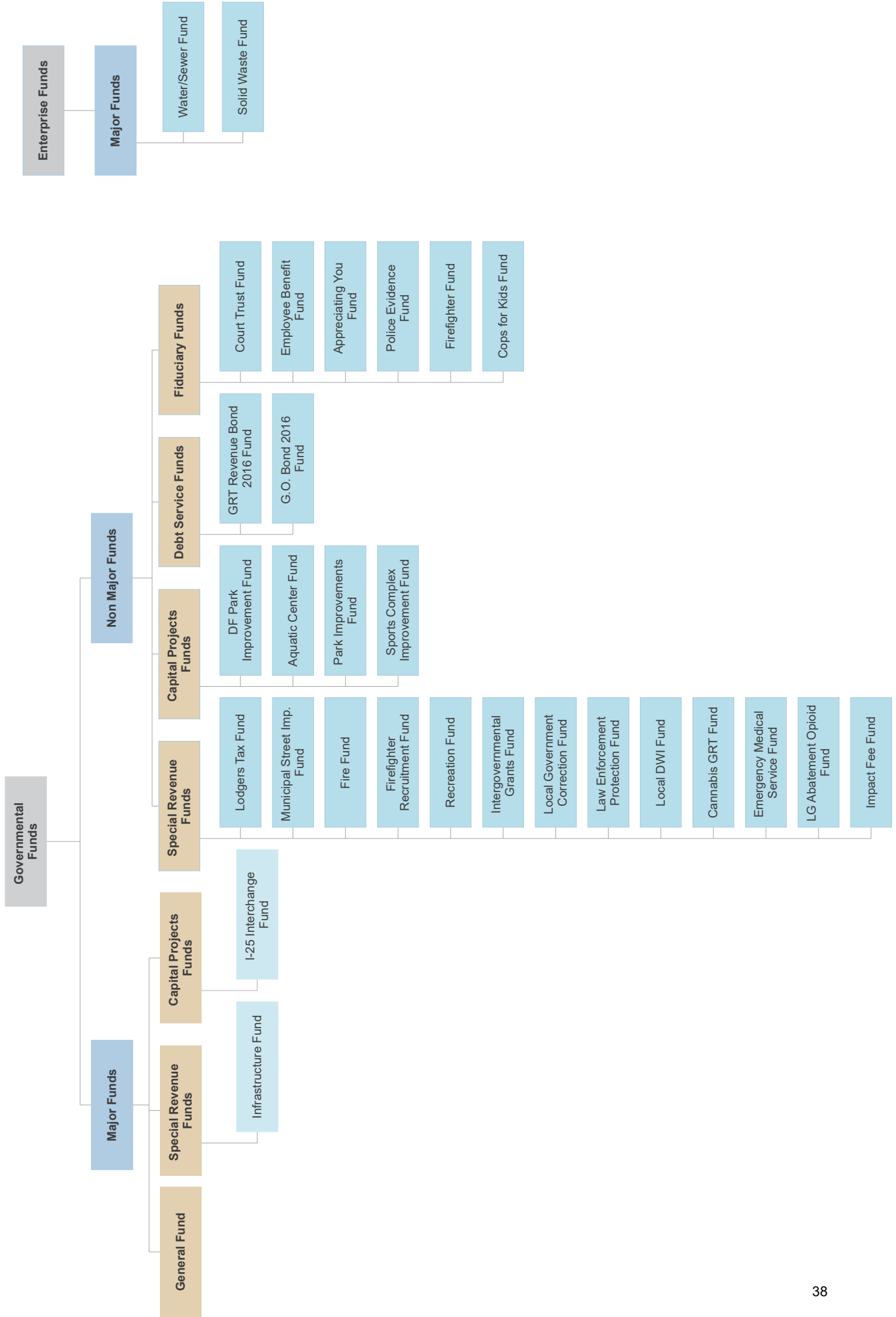
## **Basis of Presentation**

### **Fund Accounting**

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

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

**Governmental and Enterprise Fund Relationships**



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**Fund Descriptions**

**Governmental Funds**

**General Fund (11)**

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

**Special Revenue Funds**

**Lodgers Tax Fund (16)**

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

**Municipal Street Improvement Fund (17)**

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

**Firefighter Recruitment Fund (18)**

The New Mexico State Legislature has awarded a multi-year appropriation to the Village of Los Lunas for the hiring of full-time firefighters and emergency medical technicians. This fund is established to track and report attributable expenditures. The Firefighter Recruitment Fund was established by Village Resolution 24-21.

**Fire Fund (21)**

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

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**Recreation Fund (22)**

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

**Intergovernmental Grants Fund (24)**

Account for various sources of revenue from local, state and federal governments. The intergovernmental grants fund was established by Village Resolution 20-28.

**Infrastructure Fund (25)**

The Village imposes a 0.0625% special municipal gross receipts tax (without referendum), effective July 1996 through the adoption of Ordinance 181, a 0.0625% special municipal gross receipts tax (without referendum), effective July 1996 through the adoption of Ordinance 182, and a 0.1250% special municipal gross receipts tax (without referendum), effective January 2002 through the adoption of Ordinance 274 and has dedicated those revenues to this fund. The infrastructure fund accounts for the repair and replacement of sanitary sewer lines, storm sewers and other drainage improvements, streets and alleys and acquisition of rights-of-ways, and related facilities.

**Local Government Correction Fund (26)**

The local government correction fund tracks assessed fees and expenditures incurred for the care of prisoners. Any person convicted of violating any municipal ordinance that carries a jail sentence must pay a \$20 corrections fee to the municipal court to support the care and housing of adults and juveniles, per New Mexico statutory requirements. However, through House Bill 139, 2023, this law has been repealed. After July 1, 2024, no post-adjudication fees shall be assessed. This fund will close once all fund balances have been expended. The local government correction fund was established by Village Ordinance 151 and amended by Village Ordinance 303.

**Law Enforcement Protection Fund (27)**

Provide equitable distribution of money for the use of maintenance and improvement of the Police Department to enhance the efficiency and effectiveness of law enforcement services and to sustain at a reasonable level the payments available to surviving eligible family members of a peace officer killed in the line of duty. The law enforcement protection fund was created in accordance with Section 29-13-2 NMSA 1978.

**Local DWI Fund (29)**

Account for the operation of the DWI program that serves Los Lunas and Valencia County. Funding for this fund is provided by the LDWI grant and state distribution. The Local DWI fund was created in accordance with Section 11-6A-3 NMSA 1978.

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**Cannabis GRT Fund (30)**

Track revenues and expenditures related to Cannabis Gross Receipts Taxes (GRT). The Cannabis GRT Fund was created in accordance with the State of New Mexico Department of Finance and Administration, Local Government Division Memorandum BFB 22-05, May 2022, and established by Village Resolution 23-04.

**Emergency Medical Service Fund (39)**

To provide funds for the use in the establishment and enhancement of local emergency medical services, statewide emergency medical services, and trauma services, in order to reduce injury and loss of life. The emergency medical service fund was created in accordance with Section 24-10A-2 NMSA 1978.

**LG Abatement Opioid Fund (46)**

Track revenues and expenditures per the New Mexico Opioid Allocation Agreement (NMOAA). Pursuant to NMOAA requirements, "Every participating local government shall create a separate fund or project on its financial books and records that is designed for the receipt and expenditure of each entity's portion of the LG share." The LG Abatement Opioid Fund was established by Village Resolution 23-09.

**Impact Fee Fund (47)**

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

**Capital Projects Funds**

**Daniel Fernandez Park Improvements Fund (31)**

Track revenues and expenditures related to improvements to Daniel Fernandez Memorial Park in Los Lunas. The Daniel Fernandez Park improvements fund was established by Village Resolution 19-15.

**Aquatic Center Fund (32)**

Track revenues and expenditures related to designing and constructing an aquatic center in Los Lunas. The aquatic center fund was established by Village Resolution 21-20.

**Park Improvements Fund (38)**

Track revenues and expenditures related to improvements to all parks and bosque open space in Los Lunas. The park fund was established by Village Resolution 19-15.

**Sports Complex Improvements Fund (40)**

Track revenues and expenditures related to improvements to the sports complex in Los Lunas. The sports complex improvements fund was established by Village Resolution 19-15.



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**I-25 Interchange Fund (42)**

Track revenues and expenditures related to construction of a new I-25 interchange in Los Lunas. In FY 2019 the General Fund reserved \$2,500,000 of its fund balance to help fund the I-25 interchange project through Resolution 18-15. The I-25 interchange fund was established by Village Resolution 19-15. In FY 2024 the General Fund reserved \$5,000,000 of its fund balance to help fund the I-25 interchange project by Village Resolution 23-13.

**Debt Service Funds**

**GRT Revenue Bond 2016 Fund (34)**

The GRT improvement revenue bonds, series 2016 were issued for the purpose of acquiring, purchasing, improving, and rehabilitating land for governmental purposes, specially, the purchase of the Monte Vista/El Molino property for the School of Dreams Academy (SODA) project and cover all costs incidental to the foregoing and incidental to the issuance of bonds. Payment of the bonds will be solely from the State Shared Gross Receipts Tax and Municipal Share Gross Receipts Tax revenues. The GRT revenue bond 2016 fund was established by Village Ordinance 405.

**G.O. Bond 2016 Fund (36)**

The Village of Los Lunas issued general obligation bonds for the purpose of providing fire protection including purchasing, providing, enlarging, and improving fire protection apparatus, equipment, facilities and paying costs of issuance of the bonds. The bonds are paid from ad valorem taxes which may be levied against all taxable property within village limits. The G.O. bond 2016 fund was established by Village Ordinance 412.

**Enterprise Funds**

**Water/Sewer Fund (41)**

Account for the provisions of water and sewer services to Village residents and businesses. The water/sewer fund was established by Village Ordinance 88.

**Solid Waste Fund (43)**

Account for the collection and disposal of solid waste from Village residents and businesses. The solid waste fund was established by Village Ordinance 139.

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**Fiduciary Funds**

**Court Trust Fund (28)**

The Court Trust fund tracks assessed fees and expenditures incurred for select post-adjudication fees. Any person convicted of violating any municipal ordinance that carries a jail sentence must pay a \$3 judicial education fee to the municipal court to be used for education and training, including production of bench books and other written materials for municipal judges and other municipal court personnel. However, through House Bill 139, 2023, this law has been repealed. After July 1, 2024, no post-adjudication fees shall be assessed. This fund will close once all fund balances have been expended. The court trust fund was established by Village Ordinance 205 and amended by Village Ordinance 362.

**Employee Benefit Fund (60)**

Upon the retirement of an employee who has served five years or more in the employ of the Village, has qualified for PERA retirement benefits, and is receiving PERA retirement benefits, the Village will pay to a health insurance carrier, for the benefit of the retiree, one-half of the retiree's health insurance premium charged by the health insurance carrier selected by the Village of Los Lunas to provide health insurance to Village retirees. The employee benefit fund was established by Village Ordinance 306.

The employee benefit fund is grouped with the general fund in the Village's audited financial statements for financial reporting purposes but has been presented separately in the budget as a fiduciary fund.

**Appreciating You Fund (62)**

Appreciating You promotes gathering Village employees and departments/divisions for united employee engagement to broaden the involvement and professional connection within the Village. The objectives of Appreciating You are to foster and encourage teamwork, appreciation, and engagement to continue to allow all employees to be a part of a professional, involved, supportive, and welcoming environment; to ensure contributed monies are spent ethically and mindfully and to promote and encourage Village employees to become involved in the program as either an active contributor or as a volunteer. The appreciating you fund was established by Village Resolution 22-04.

**Police Evidence Fund (64)**

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

**Firefighter Fund (65)**

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

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**Cops for Kids Fund (66)**

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

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	<b>Total Governmental Funds</b>	<b>Total Enterprise Funds</b>	<b>Total</b>
<b>Revenues</b>			
Gross Receipts Taxes	\$ 32,230,466	540,014	32,770,480
Property Taxes	5,295,941	-	5,295,941
Payments in Lieu of Taxes	680,000		680,000
Franchise Taxes	1,425,839	52,000	1,477,839
Other Local Taxes	769,034		769,034
Impact Fees	700,000		700,000
Licenses and Permits	240,400		240,400
Intergovernmental Grants/Distributions	185,457,773	1,959,752	187,417,525
Charges for Services	1,648,232	12,405,800	14,054,032
Fines and Forfeitures	154,000		154,000
Investment Earnings	1,827,020	23,835	1,850,855
Miscellaneous Revenues	731,349	5,000	736,349
<b>Total Revenues</b>	<b>\$ 231,160,054</b>	<b>14,986,401</b>	<b>246,146,455</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 15,107,844	2,950,600	18,058,444
Employee Benefits	8,629,592	1,711,042	10,340,634
Contractual Services	2,775,990	2,027,566	4,803,556
Supplies	3,762,512	1,091,590	4,854,102
Operating Costs	4,966,168	3,896,085	8,862,253
Capital Outlay	138,836,635	6,573,740	145,410,375
Debt Service	1,082,544	1,983,446	3,065,990
<b>Total Expenditures</b>	<b>\$ 175,161,285</b>	<b>20,234,069</b>	<b>195,395,354</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 55,998,769</b>	<b>(5,247,668)</b>	<b>50,751,101</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 16,790,385	2,850,000	19,640,385
Transfers Out	(4,607,321)	(183,064)	(4,790,385)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 12,183,064</b>	<b>2,666,936</b>	<b>14,850,000</b>
<b>Net Change in Fund Balance</b>	<b>68,181,833</b>	<b>(2,580,732)</b>	<b>65,601,101</b>
Fund Balance, beginning	58,814,367	56,607,477	115,421,844
<b>Fund Balance, ending</b>	<b>\$ 126,996,200</b>	<b>54,026,745</b>	<b>181,022,945</b>

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	Major Funds		
	General Fund	Infrastructure Fund	I-25 Interchange Capital Projects Fund
<b>Revenues</b>			
Gross Receipts Taxes	\$ 28,007,266	4,223,200	-
Property Taxes	4,583,097	-	-
Payments in Lieu of Taxes	680,000	-	-
Franchise Taxes	1,425,839	-	-
Other Local Taxes	147,673	-	-
Impact Fees	-	-	-
Licenses and Permits	240,400	-	-
Intergovernmental Grants/Distributions	2,076,893	7,836,467	172,653,681
Charges for Services	1,455,026	-	-
Fines and Forfeitures	154,000	-	-
Investment Earnings	1,825,820	-	-
Miscellaneous Revenues	701,349	30,000	-
<b>Total Revenues</b>	<b>\$ 41,297,363</b>	<b>12,089,667</b>	<b>172,653,681</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 14,792,882	-	-
Employee Benefits	8,446,950	-	-
Contractual Services	2,517,602	-	-
Supplies	3,260,335	-	-
Operating Costs	3,858,869	684,738	-
Capital Outlay	7,533,444	14,777,491	111,114,127
Debt Service	179,752	-	-
<b>Total Expenditures</b>	<b>\$ 40,589,834</b>	<b>15,462,229</b>	<b>111,114,127</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 707,529</b>	<b>(3,372,562)</b>	<b>61,539,554</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ -	1,850,000	13,000,000
Transfers Out	(4,350,000)	(257,321)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,350,000)</b>	<b>1,592,679</b>	<b>13,000,000</b>
<b>Net Change in Fund Balance</b>	<b>(3,642,471)</b>	<b>(1,779,883)</b>	<b>74,539,554</b>
Fund Balance, beginning	65,317,260	-	-
<b>Fund Balance, ending</b>	<b>\$ 61,674,789</b>	<b>(1,779,883)</b>	<b>74,539,554</b>

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2026

	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>		
Gross Receipts Taxes	-	32,230,466
Property Taxes	712,844	5,295,941
Payments in Lieu of Taxes	-	680,000
Franchise Taxes	-	1,425,839
Other Local Taxes	621,361	769,034
Impact Fees	700,000	700,000
Licenses and Permits	-	240,400
Intergovernmental Grants/Distributions	2,890,732	185,457,773
Charges for Services	193,206	1,648,232
Fines and Forfeitures	-	154,000
Investment Earnings	1,200	1,827,020
Miscellaneous Revenues	-	731,349
<b>Total Revenues</b>	<b>5,119,343</b>	<b>231,160,054</b>
<b>Expenditures</b>		
Salaries and Wages	314,962	15,107,844
Employee Benefits	182,642	8,629,592
Contractual Services	258,388	2,775,990
Supplies	502,177	3,762,512
Operating Costs	422,561	4,966,168
Capital Outlay	5,411,573	138,836,635
Debt Service	902,792	1,082,544
<b>Total Expenditures</b>	<b>7,995,095</b>	<b>175,161,285</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(2,875,752)</b>	<b>55,998,769</b>
<b>Other Financing Sources (Uses)</b>		
Transfers In	1,940,385	16,790,385
Transfers Out	-	(4,607,321)
<b>Total Other Financing Sources (Uses)</b>	<b>1,940,385</b>	<b>12,183,064</b>
<b>Net Change in Fund Balance</b>	<b>(935,367)</b>	<b>68,181,833</b>
Fund Balance, beginning	(6,502,893)	58,814,367
<b>Fund Balance, ending</b>	<b>(7,438,260)</b>	<b>126,996,200</b>

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
<b>Revenues</b>			
Gross Receipts Taxes	\$ -	540,014	540,014
Franchise Taxes	-	52,000	52,000
Intergovernmental Grants/Distributions	1,959,752	-	1,959,752
Charges for Services	9,695,300	2,710,500	12,405,800
Investment Earnings	18,600	5,235	23,835
Miscellaneous Revenues	-	5,000	5,000
<b>Total Revenues</b>	<b>\$ 11,673,652</b>	<b>3,312,749</b>	<b>14,986,401</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 1,954,434	996,166	2,950,600
Employee Benefits	1,059,480	651,562	1,711,042
Contractual Services	1,310,885	716,681	2,027,566
Supplies	791,720	299,870	1,091,590
Operating Costs	3,104,710	791,375	3,896,085
Capital Outlay	4,458,026	2,115,714	6,573,740
Debt Service	1,983,446	-	1,983,446
<b>Total Expenditures</b>	<b>\$ 14,662,701</b>	<b>5,571,368</b>	<b>20,234,069</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ (2,989,049)</b>	<b>(2,258,619)</b>	<b>(5,247,668)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 2,850,000	-	2,850,000
Transfers Out	(183,064)	-	(183,064)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,666,936</b>	<b>-</b>	<b>2,666,936</b>
<b>Net Change in Fund Balance</b>	<b>(322,113)</b>	<b>(2,258,619)</b>	<b>(2,580,732)</b>
Fund Balance, beginning	56,607,477	-	56,607,477
<b>Fund Balance, ending</b>	<b>\$ 56,285,364</b>	<b>(2,258,619)</b>	<b>54,026,745</b>

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VILLAGE OF LOS LUNAS  
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	Special Revenue Funds			
	Lodgers Tax Fund	Municipal Street Improvement Fund	Firefighter/ EMT Recruitment Fund	Fire Fund
<b>Revenues</b>				
Gross Receipts Taxes	\$ -	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	132,416	333,881	-	-
Impact Fees				
Intergovernmental Grants/Distributions	-	-	56,250	335,178
Charges for Services	-	-	-	-
Investment Earnings	-	1,200	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>\$ 132,416</b>	<b>335,081</b>	<b>56,250</b>	<b>335,178</b>
<b>Expenditures</b>				
Salaries and Wages	\$ -	-	39,375	-
Employee Benefits	-	-	16,875	-
Contractual Services	20,000	-	-	20,000
Supplies	-	-	-	186,500
Operating Costs	45,000	-	-	103,000
Capital Outlay	-	46,000	-	457,370
Debt Service	-	183,064	-	-
<b>Total Expenditures</b>	<b>\$ 65,000</b>	<b>229,064</b>	<b>56,250</b>	<b>766,870</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 67,416</b>	<b>106,017</b>	<b>-</b>	<b>(431,692)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	183,064	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>183,064</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>67,416</b>	<b>289,081</b>	<b>-</b>	<b>(431,692)</b>
Fund Balance, beginning	(477,624)	(1,317,415)	-	(607,407)
<b>Fund Balance, ending</b>	<b>\$ (410,208)</b>	<b>(1,028,334)</b>	<b>-</b>	<b>(1,039,099)</b>



STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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	Special Revenue Funds				
	Recreation Fund	Impact Fee Fund	Intergovernmental Grant Fund	Local Government Correction Fund	Law Enforcement Protection Fund
<b>Revenues</b>					
Gross Receipts Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Impact Fees	-	700,000	-	-	-
Intergovernmental Grants/Distributions	-	-	124,770	-	159,500
Charges for Services	160,000	-	-	100	-
Investment Earnings	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>160,000</b>	<b>700,000</b>	<b>124,770</b>	<b>100</b>	<b>159,500</b>
<b>Expenditures</b>					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Contractual Services	20,000	-	-	-	-
Supplies	75,000	-	-	-	159,500
Operating Costs	55,000	-	124,770	30,000	-
Capital Outlay	-	880,716	-	-	-
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>150,000</b>	<b>880,716</b>	<b>124,770</b>	<b>30,000</b>	<b>159,500</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>10,000</b>	<b>(180,716)</b>	<b>-</b>	<b>(29,900)</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>10,000</b>	<b>(180,716)</b>	<b>-</b>	<b>(29,900)</b>	<b>-</b>
Fund Balance, beginning	(547,303)	-	(37,026)	(86,608)	(43,062)
<b>Fund Balance, ending</b>	<b>(537,303)</b>	<b>(180,716)</b>	<b>(37,026)</b>	<b>(116,508)</b>	<b>(43,062)</b>

STATE OF NEW MEXICO  
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	Special Revenue Funds				
	Local DWI Fund	Cannabis Gross Receipts Tax Fund	Emergency Medical Service Fund	Local Government Abatement Opioid Fund	Total Non-Major Special Revenue Funds
<b>Revenues</b>					
Gross Receipts Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	-	155,064	-	-	621,361
Impact Fees	-	-	-	-	700,000
Intergovernmental Grants/Distributions	707,423	-	100,000	51,199	1,534,320
Charges for Services	33,106	-	-	-	193,206
Investment Earnings	-	-	-	-	1,200
Miscellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>740,529</b>	<b>155,064</b>	<b>100,000</b>	<b>51,199</b>	<b>3,050,087</b>
<b>Expenditures</b>					
Salaries and Wages	275,587	-	-	-	314,962
Employee Benefits	165,767	-	-	-	182,642
Contractual Services	191,028	-	7,360	-	258,388
Supplies	43,777	-	37,400	-	502,177
Operating Costs	64,791	-	-	-	422,561
Capital Outlay	-	-	55,000	-	1,439,086
Debt Service	-	-	-	-	183,064
<b>Total Expenditures</b>	<b>740,950</b>	<b>-</b>	<b>99,760</b>	<b>-</b>	<b>3,302,880</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(421)</b>	<b>155,064</b>	<b>240</b>	<b>51,199</b>	<b>(252,793)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	183,064
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>183,064</b>
<b>Net Change in Fund Balance</b>	<b>(421)</b>	<b>155,064</b>	<b>240</b>	<b>51,199</b>	<b>(69,729)</b>
Fund Balance, beginning	(27,618)	(532,432)	1,618	(376,099)	(4,053,782)
<b>Fund Balance, ending</b>	<b>(28,039)</b>	<b>(377,368)</b>	<b>1,858</b>	<b>(324,900)</b>	<b>(4,123,511)</b>

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Capital Projects Funds

	Daniel Fernandez Park Improvements	Park Improvements Fund	Sports Complex Improvements Fund	Total Non- Major Capital Projects Funds
<b>Revenues</b>				
Gross Receipts Taxes	-	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Impact Fees	-	-	-	-
Intergovernmental Grants/Distributions	-	1,020,000	336,412	1,356,412
Charges for Services	-	-	-	-
Investment Earnings	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>1,020,000</b>	<b>336,412</b>	<b>1,356,412</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	-	-	-	-
Supplies	-	-	-	-
Operating Costs	-	-	-	-
Capital Outlay	9,600	3,962,887	-	3,972,487
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>9,600</b>	<b>3,962,887</b>	<b>-</b>	<b>3,972,487</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(9,600)</b>	<b>(2,942,887)</b>	<b>336,412</b>	<b>(2,616,075)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	1,500,000	-	1,500,000
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>
<b>Net Change in Fund Balance</b>	<b>(9,600)</b>	<b>(1,442,887)</b>	<b>336,412</b>	<b>(1,116,075)</b>
Fund Balance, beginning	-	(1,459,558)	322,713	(1,168,052)
<b>Fund Balance, ending</b>	<b>(9,600)</b>	<b>(2,902,445)</b>	<b>659,125</b>	<b>(2,284,127)</b>

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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	<u>Debt Service Funds</u>			
	GRT Revenue			Total
	Bond 2016	G.O. Bond 2016	Total Debt	Non-Major
	Fund	Fund	Service Funds	Funds
<b>Revenues</b>				
Gross Receipts Taxes	-	-	-	-
Property Taxes	-	712,844	712,844	712,844
Other Local Taxes	-	-	-	621,361
Impact Fees	-	-	-	700,000
Intergovernmental Grants/Distributions	-	-	-	2,890,732
Charges for Services	-	-	-	193,206
Investment Earnings	-	-	-	1,200
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>712,844</b>	<b>712,844</b>	<b>5,119,343</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	314,962
Employee Benefits	-	-	-	182,642
Contractual Services	-	-	-	258,388
Supplies	-	-	-	502,177
Operating Costs	-	-	-	422,561
Capital Outlay	-	-	-	5,411,573
Debt Service	257,320	462,408	719,728	902,792
<b>Total Expenditures</b>	<b>257,320</b>	<b>462,408</b>	<b>719,728</b>	<b>7,995,095</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(257,320)</b>	<b>250,436</b>	<b>(6,884)</b>	<b>(2,875,752)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	257,321	-	257,321	1,940,385
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>257,321</b>	<b>-</b>	<b>257,321</b>	<b>1,940,385</b>
<b>Net Change in Fund Balance</b>	<b>1</b>	<b>250,436</b>	<b>250,437</b>	<b>(935,367)</b>
Fund Balance, beginning	(155,003)	(1,126,056)	(1,281,058)	(6,502,893)
<b>Fund Balance, ending</b>	<b>(155,002)</b>	<b>(875,620)</b>	<b>(1,030,621)</b>	<b>(7,438,260)</b>

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2025

	Total Governmental Funds	Total Enterprise Funds	Total
<b>Revenues</b>			
Gross Receipts Taxes	\$ 33,810,191	618,391	34,428,582
Property Taxes	5,360,819	-	5,360,819
Payments in Lieu of Taxes	680,000		680,000
Franchise Taxes	1,461,294	56,721	1,518,015
Other Local Taxes	624,554		624,554
Licenses and Permits	298,349		298,349
Intergovernmental Grants/Distributions	11,058,220	-	11,058,220
Charges for Services	1,531,268	14,667,755	16,199,023
Fines and Forfeitures	204,398		204,398
Investment Earnings	215,663	52,221	267,884
Miscellaneous Revenues	1,198,708	14,177	1,212,885
<b>Total Revenues</b>	<b>\$ 56,443,464</b>	<b>15,409,265</b>	<b>71,852,729</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 12,806,695	2,838,917	15,645,612
Employee Benefits	6,693,501	1,592,980	8,286,481
Contractual Services	2,153,261	1,622,893	3,776,154
Supplies	2,914,706	765,440	3,680,146
Operating Costs	3,987,512	3,302,582	7,290,094
Capital Outlay	14,259,266	10,170,676	24,429,942
Debt Service	1,077,391	161,068	1,238,459
<b>Total Expenditures</b>	<b>\$ 43,892,332</b>	<b>20,454,556</b>	<b>64,346,888</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 12,551,132</b>	<b>(5,045,291)</b>	<b>7,505,841</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 256,970	4,500,000	4,756,970
Transfers Out	(4,756,970)	-	(4,756,970)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,500,000)</b>	<b>4,500,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>8,051,132</b>	<b>(545,291)</b>	<b>7,505,841</b>
Fund Balance, beginning	65,431,973	70,455,792	135,887,764
<b>Fund Balance, ending</b>	<b>\$ 73,483,105</b>	<b>69,910,501</b>	<b>143,393,605</b>

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June 30, 2025

	Major Funds			
	General Fund	Daniel Fernandez Park Improvements Fund	Infrastructure Fund	I-25 Interchange Capital Projects Fund
<b>Revenues</b>				
Gross Receipts Taxes	\$ 28,729,942	-	4,942,775	-
Property Taxes	4,645,252	-	-	-
Payments in Lieu of Taxes	680,000	-	-	-
Franchise Taxes	1,461,294	-	-	-
Other Local Taxes	146,049	-	-	-
Licenses and Permits	298,349	-	-	-
Intergovernmental Grants/Distributions	1,248,263	-	4,599,523	3,679,588
Charges for Services	1,361,898	-	-	-
Fines and Forfeitures	204,398	-	-	-
Investment Earnings	214,423	-	-	-
Miscellaneous Revenues	1,120,879	-	2,829	-
<b>Total Revenues</b>	<b>\$ 40,110,747</b>	<b>-</b>	<b>9,545,127</b>	<b>3,679,588</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 12,522,012	-	-	-
Employee Benefits	6,540,142	-	-	-
Contractual Services	1,926,915	-	-	-
Supplies	2,432,823	-	-	-
Operating Costs	3,063,260	-	614,576	-
Capital Outlay	2,673,557	532,718	9,072,750	1,488,281
Debt Service	178,327	-	-	-
<b>Total Expenditures</b>	<b>\$ 29,337,036</b>	<b>532,718</b>	<b>9,687,326</b>	<b>1,488,281</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 10,773,711</b>	<b>(532,718)</b>	<b>(142,199)</b>	<b>2,191,307</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	-	-	-
Transfers Out	(4,500,000)	-	(256,970)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,500,000)</b>	<b>-</b>	<b>(256,970)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>6,273,711</b>	<b>(532,718)</b>	<b>(399,169)</b>	<b>2,191,307</b>
Fund Balance, beginning	60,842,549	(152,727)	8,243,556	(45,143)
<b>Fund Balance, ending</b>	<b>\$ 67,116,260</b>	<b>(685,445)</b>	<b>7,844,387</b>	<b>2,146,164</b>

**STATE OF NEW MEXICO**  
**VILLAGE OF LOS LUNAS**  
**Consolidated Financial Schedule (Unaudited)**  
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	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>		
Gross Receipts Taxes	137,474	33,810,191
Property Taxes	715,567	5,360,819
Payments in Lieu of Taxes	-	680,000
Franchise Taxes	-	1,461,294
Other Local Taxes	478,505	624,554
Licenses and Permits		298,349
Intergovernmental Grants/Distributions	1,530,846	11,058,220
Charges for Services	169,370	1,531,268
Fines and Forfeitures	-	204,398
Investment Earnings	1,240	215,663
Miscellaneous Revenues	75,000	1,198,708
<b>Total Revenues</b>	<b>3,108,002</b>	<b>56,443,464</b>
<b>Expenditures</b>		
Salaries and Wages	284,683	12,806,695
Employee Benefits	153,359	6,693,501
Contractual Services	226,346	2,153,261
Supplies	481,883	2,914,706
Operating Costs	309,676	3,987,512
Capital Outlay	491,960	14,259,266
Debt Service	899,064	1,077,391
<b>Total Expenditures</b>	<b>2,846,971</b>	<b>43,892,332</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>261,031</b>	<b>12,551,132</b>
<b>Other Financing Sources (Uses)</b>		
Transfers In	256,970	256,970
Transfers Out	-	(4,756,970)
<b>Total Other Financing Sources (Uses)</b>	<b>256,970</b>	<b>(4,500,000)</b>
<b>Net Change in Fund Balance</b>	<b>518,001</b>	<b>8,051,132</b>
Fund Balance, beginning	(3,456,262)	65,431,973
<b>Fund Balance, ending</b>	<b>(2,938,261)</b>	<b>73,483,105</b>

**STATE OF NEW MEXICO**  
**VILLAGE OF LOS LUNAS**  
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	<b>Water/Sewer Fund</b>	<b>Solid Waste Fund</b>	<b>Total Enterprise Funds</b>
<b>Revenues</b>			
Gross Receipts Taxes	\$ -	618,391	618,391
Franchise Taxes	-	56,721	56,721
Intergovernmental Grants/Distributions	-	-	-
Charges for Services	11,460,073	3,207,682	14,667,755
Investment Earnings	46,363	5,858	52,221
Miscellaneous Revenues	14,177	-	14,177
<b>Total Revenues</b>	<b>\$ 11,520,613</b>	<b>3,888,652</b>	<b>15,409,265</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 1,815,910	1,023,007	2,838,917
Employee Benefits	964,545	628,435	1,592,980
Contractual Services	976,588	646,305	1,622,893
Supplies	488,539	276,901	765,440
Operating Costs	2,725,743	576,839	3,302,582
Capital Outlay	7,445,868	2,724,808	10,170,676
Debt Service	161,068	-	161,068
<b>Total Expenditures</b>	<b>\$ 14,578,261</b>	<b>5,876,295</b>	<b>20,454,556</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ (3,057,648)</b>	<b>(1,987,643)</b>	<b>(5,045,291)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 4,500,000	-	4,500,000
Transfers Out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 4,500,000</b>	<b>-</b>	<b>4,500,000</b>
<b>Net Change in Fund Balance</b>	<b>1,442,352</b>	<b>(1,987,643)</b>	<b>(545,291)</b>
Fund Balance, beginning	60,252,982	10,202,810	70,455,792
<b>Fund Balance, ending</b>	<b>\$ 61,695,334</b>	<b>8,215,167</b>	<b>69,910,501</b>



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	Special Revenue Funds			
	Lodgers Tax Fund	Municipal Street Improvement Fund		Recreation Fund
		Fire Fund	Fire Fund	
<b>Revenues</b>				
Gross Receipts Taxes	\$ -	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	120,861	357,644	-	-
Intergovernmental Grants/Distributions	-	-	335,322	-
Charges for Services	-	-	-	130,443
Investment Earnings	-	1,240	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>\$ 120,861</b>	<b>358,884</b>	<b>335,322</b>	<b>130,443</b>
<b>Expenditures</b>				
Salaries and Wages	\$ -	-	-	-
Employee Benefits	-	-	-	-
Employee Training Costs	-	-	-	-
Contractual Services	32,742	-	-	24,201
Supplies	-	-	143,979	106,308
Operating Costs	2,659	-	34,903	71,958
Capital Outlay	-	-	82,566	-
Debt Service	-	183,063	-	-
<b>Total Expenditures</b>	<b>\$ 35,401</b>	<b>183,063</b>	<b>261,448</b>	<b>202,467</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 85,460</b>	<b>175,821</b>	<b>73,874</b>	<b>(72,024)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>85,460</b>	<b>175,821</b>	<b>73,874</b>	<b>(72,024)</b>
Fund Balance, beginning	(384,627)	(751,871)	(541,615)	(619,328)
<b>Fund Balance, ending</b>	<b>\$ (299,167)</b>	<b>(576,050)</b>	<b>(467,741)</b>	<b>(691,352)</b>

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	Special Revenue Funds				
	Intergovern- mental Grant Fund	Local Government Correction Fund	Law Enforcement Protection Fund	Local DWI Fund	Cannabis Gross Receipts Tax Fund
<b>Revenues</b>					
Gross Receipts Taxes	-	-	-	-	137,474
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Intergovernmental Grants/Distributions	108,373	-	159,500	571,562	-
Charges for Services	-	4,247	-	34,680	-
Investment Earnings	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>108,373</b>	<b>4,247</b>	<b>159,500</b>	<b>606,242</b>	<b>137,474</b>
<b>Expenditures</b>					
Salaries and Wages	-	-	-	284,683	-
Employee Benefits	-	-	-	153,359	-
Employee Training Costs	-	-	-	-	-
Contractual Services	-	-	-	169,403	-
Supplies	-	-	180,008	30,365	-
Operating Costs	108,373	34,300	-	55,661	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>108,373</b>	<b>34,300</b>	<b>180,008</b>	<b>693,471</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>-</b>	<b>(30,053)</b>	<b>(20,508)</b>	<b>(87,229)</b>	<b>137,474</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(30,053)</b>	<b>(20,508)</b>	<b>(87,229)</b>	<b>137,474</b>
Fund Balance, beginning	(30,717)	(127,361)	(63,571)	(122,556)	(371,857)
<b>Fund Balance, ending</b>	<b>(30,717)</b>	<b>(157,414)</b>	<b>(84,079)</b>	<b>(209,785)</b>	<b>(234,383)</b>

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	Special Revenue Funds			
	Emergency Medical Service Fund	Local Government Abatement Opoid Fund	American Rescue Plan Act Fund	Total Non- Major Special Revenue Funds
<b>Revenues</b>				
Gross Receipts Taxes	-	-	-	137,474
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	478,505
Intergovernmental Grants/Distributions	100,000	85,296	-	1,360,053
Charges for Services	-	-	-	169,370
Investment Earnings	-	-	-	1,240
Miscellaneous Revenues	-	-	-	75,000
<b>Total Revenues</b>	<b>100,000</b>	<b>85,296</b>	<b>-</b>	<b>2,221,642</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	284,683
Employee Benefits	-	-	-	153,359
Employee Training Costs	-	-	-	-
Contractual Services	-	-	-	226,346
Supplies	21,223	-	-	481,883
Operating Costs	1,822	-	-	309,676
Capital Outlay	-	-	29,748	112,314
Debt Service	-	-	-	183,063
<b>Total Expenditures</b>	<b>23,045</b>	<b>-</b>	<b>29,748</b>	<b>1,751,324</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>76,955</b>	<b>85,296</b>	<b>(29,748)</b>	<b>470,318</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>76,955</b>	<b>85,296</b>	<b>(29,748)</b>	<b>470,318</b>
Fund Balance, beginning	341	(290,803)	(361,506)	(3,665,470)
<b>Fund Balance, ending</b>	<b>77,296</b>	<b>(205,507)</b>	<b>(391,254)</b>	<b>(3,195,152)</b>

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	<u>Capital Projects Funds</u>		
	River Park and Bosque Improvements Fund	Sports Complex Improvements Fund	Total Non- Major Capital Projects Funds
<b>Revenues</b>			
Gross Receipts Taxes	-	-	-
Property Taxes	-	-	-
Other Local Taxes	-	-	-
Intergovernmental Grants/Distributions	-	170,793	170,793
Charges for Services	-	-	-
Investment Earnings	-	-	-
Miscellaneous Revenues	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>170,793</b>	<b>170,793</b>
<b>Expenditures</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Employee Training Costs	-	-	-
Contractual Services	-	-	-
Supplies	-	-	-
Operating Costs	-	-	-
Capital Outlay	231,212	148,434	379,646
Debt Service	-	-	-
<b>Total Expenditures</b>	<b>231,212</b>	<b>148,434</b>	<b>379,646</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(231,212)</b>	<b>22,359</b>	<b>(208,853)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(231,212)</b>	<b>22,359</b>	<b>(208,853)</b>
Fund Balance, beginning	-	416,558	385,351
<b>Fund Balance, ending</b>	<b>(231,212)</b>	<b>438,917</b>	<b>176,498</b>

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	<b>Debt Service Funds</b>			
	<b>GRT Revenue</b>			<b>Total</b>
	<b>Bond 2016</b>	<b>G.O. Bond 2016</b>	<b>Total Debt</b>	<b>Non-Major</b>
	<b>Fund</b>	<b>Fund</b>	<b>Service Funds</b>	<b>Funds</b>
<b>Revenues</b>				
Gross Receipts Taxes	-	-	-	137,474
Property Taxes	-	715,567	715,567	715,567
Other Local Taxes	-	-	-	478,505
Intergovernmental Grants/Distributions	-	-	-	1,530,846
Charges for Services	-	-	-	169,370
Investment Earnings	-	-	-	1,240
Miscellaneous Revenues	-	-	-	75,000
<b>Total Revenues</b>	<b>-</b>	<b>715,567</b>	<b>715,567</b>	<b>3,108,002</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	284,683
Employee Benefits	-	-	-	153,359
Employee Training Costs	-	-	-	-
Contractual Services	-	-	-	226,346
Supplies	-	-	-	481,883
Operating Costs	-	-	-	309,676
Capital Outlay	-	-	-	491,960
Debt Service	256,969	459,032	716,001	899,064
<b>Total Expenditures</b>	<b>256,969</b>	<b>459,032</b>	<b>716,001</b>	<b>2,846,971</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(256,969)</b>	<b>256,535</b>	<b>(434)</b>	<b>261,031</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	256,970	-	256,970	256,970
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>256,970</b>	<b>-</b>	<b>256,970</b>	<b>256,970</b>
<b>Net Change in Fund Balance</b>	<b>1</b>	<b>256,535</b>	<b>256,536</b>	<b>518,001</b>
Fund Balance, beginning	(2)	(176,141)	(176,143)	(3,456,262)
<b>Fund Balance, ending</b>	<b>(1)</b>	<b>80,394</b>	<b>80,393</b>	<b>(2,938,261)</b>

**STATE OF NEW MEXICO**  
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	<b>Total</b>		
	<b>Governmental Funds</b>	<b>Total Enterprise Funds</b>	<b>Total</b>
<b>Revenues</b>			
Gross Receipts Taxes	\$ 37,779,261	2,477,732	40,256,993
Property Taxes	4,298,943	-	4,298,943
Payments in Lieu of Taxes	450,000		450,000
Franchise Taxes	1,456,807	62,928	1,519,735
Other Local Taxes	657,344		657,344
Licenses and Permits	136,956		136,956
Intergovernmental Grants/Distributions	2,787,226	1,424,100	4,211,326
Charges for Services	2,100,457	15,185,539	17,285,996
Fines and Forfeitures	79,044		79,044
Investment Earnings	47,631	29,060	76,691
Miscellaneous Revenues	1,037,302	137,609	1,174,911
<b>Total Revenues</b>	<b>\$ 50,830,971</b>	<b>19,316,968</b>	<b>70,147,939</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 11,627,038	2,531,464	14,158,502
Employee Benefits	5,818,677	(2,967,657)	2,851,020
Contractual Services	1,610,206	1,724,325	3,334,531
Supplies	2,666,798	1,126,054	3,792,852
Operating Costs	3,560,771	7,153,107	10,713,878
Capital Outlay	16,120,218	719,930	16,840,148
Debt Service	1,078,141	177,272	1,255,413
<b>Total Expenditures</b>	<b>\$ 42,481,849</b>	<b>10,464,495</b>	<b>52,946,344</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 8,349,122</b>	<b>8,852,473</b>	<b>17,201,595</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 837,470	2,037,866	2,875,336
Transfers Out	(2,694,336)	-	(2,694,336)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (1,856,866)</b>	<b>2,037,866</b>	<b>181,000</b>
<b>Net Change in Fund Balance</b>	<b>6,492,256</b>	<b>10,890,339</b>	<b>17,382,595</b>
Fund Balance, beginning	49,487,805	59,624,315	109,112,120
<b>Fund Balance, ending</b>	<b>\$ 55,980,061</b>	<b>70,514,654</b>	<b>126,494,715</b>

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Consolidated Financial Schedule (Continued)  
June 30, 2024

	Major Funds			
	General Fund	Daniel Fernandez Park Improvements Fund	Infrastructure Fund	I-25 Interchange Capital Projects Fund
<b>Revenues</b>				
Gross Receipts Taxes	\$ 31,832,560	-	5,757,557	-
Property Taxes	4,116,181	-	-	-
Payments in Lieu of Taxes	450,000			
Franchise Taxes	1,456,807			
Other Local Taxes	139,060	-	-	-
Licenses and Permits	136,956			
Intergovernmental Grants/Distributions	782,813	-	628,722	-
Charges for Services	1,863,856	-	-	-
Fines and Forfeitures	79,044			
Investment Earnings	46,402		-	
Miscellaneous Revenues	597,011	-	440,291	-
<b>Total Revenues</b>	<b>\$ 41,500,690</b>	<b>-</b>	<b>6,826,570</b>	<b>-</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 11,353,551	-	-	-
Employee Benefits	5,673,249	-	-	-
Contractual Services	1,421,583	-	-	-
Supplies	2,348,094	-	-	-
Operating Costs	2,791,369	-	589,462	-
Capital Outlay	2,170,294	252,738	6,393,730	5,759,070
Debt Service	178,326	-	-	-
<b>Total Expenditures</b>	<b>\$ 25,936,466</b>	<b>252,738</b>	<b>6,983,192</b>	<b>5,759,070</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 15,564,224</b>	<b>(252,738)</b>	<b>(156,622)</b>	<b>(5,759,070)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 181,000	-	-	-
Transfers Out	(2,437,866)	-	(256,470)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (2,256,866)</b>	<b>-</b>	<b>(256,470)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>13,307,358</b>	<b>(252,738)</b>	<b>(413,092)</b>	<b>(5,759,070)</b>
Fund Balance, beginning	52,535,182	(499,989)	9,064,164	1,761,111
<b>Fund Balance, ending</b>	<b>\$ 65,842,540</b>	<b>(752,727)</b>	<b>8,651,072</b>	<b>(3,997,959)</b>

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Consolidated Financial Schedule (Continued)  
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	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>		
Gross Receipts Taxes	189,144	37,779,261
Property Taxes	182,762	4,298,943
Payments in Lieu of Taxes		450,000
Franchise Taxes		1,456,807
Other Local Taxes	518,284	657,344
Licenses and Permits		136,956
Intergovernmental Grants/Distributions	1,375,691	2,787,226
Charges for Services	236,601	2,100,457
Fines and Forfeitures		79,044
Investment Earnings	1,229	47,631
Miscellaneous Revenues	-	1,037,302
<b>Total Revenues</b>	<b>2,503,711</b>	<b>50,830,971</b>
<b>Expenditures</b>		
Salaries and Wages	273,487	11,627,038
Employee Benefits	145,428	5,818,677
Contractual Services	188,623	1,610,206
Supplies	318,704	2,666,798
Operating Costs	179,940	3,560,771
Capital Outlay	1,544,386	16,120,218
Debt Service	899,815	1,078,141
<b>Total Expenditures</b>	<b>3,550,383</b>	<b>42,481,849</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(1,046,672)</b>	<b>8,349,122</b>
<b>Other Financing Sources (Uses)</b>		
Transfers In	656,470	837,470
Transfers Out	-	(2,694,336)
<b>Total Other Financing Sources (Uses)</b>	<b>656,470</b>	<b>(1,856,866)</b>
<b>Net Change in Fund Balance</b>	<b>(390,202)</b>	<b>6,492,256</b>
Fund Balance, beginning	(13,372,662)	49,487,805
<b>Fund Balance, ending</b>	<b>(13,762,864)</b>	<b>55,980,061</b>



STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
<b>Revenues</b>			
Gross Receipts Taxes	\$ -	2,477,732	2,477,732
Franchise Taxes	-	62,928	62,928
Intergovernmental Grants/Distributions	1,424,100	-	1,424,100
Charges for Services	12,114,553	3,070,986	15,185,539
Investment Earnings	23,234	5,826	29,060
Miscellaneous Revenues	137,609	-	137,609
<b>Total Revenues</b>	<b>\$ 13,699,496</b>	<b>5,617,472</b>	<b>19,316,968</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 1,651,875	879,589	2,531,464
Employee Benefits	(1,881,207)	(1,086,450)	(2,967,657)
Contractual Services	1,081,174	643,151	1,724,325
Supplies	820,656	305,398	1,126,054
Operating Costs	6,012,503	1,140,604	7,153,107
Capital Outlay	260,274	459,656	719,930
Debt Service	177,272	-	177,272
<b>Total Expenditures</b>	<b>\$ 8,122,547</b>	<b>2,341,948</b>	<b>10,464,495</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 5,576,949</b>	<b>3,275,524</b>	<b>8,852,473</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 2,037,866	-	2,037,866
Transfers Out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,037,866</b>	<b>-</b>	<b>2,037,866</b>
<b>Net Change in Fund Balance</b>	<b>7,614,815</b>	<b>3,275,524</b>	<b>10,890,339</b>
Fund Balance, beginning	52,698,424	6,925,891	59,624,315
<b>Fund Balance, ending</b>	<b>\$ 60,313,239</b>	<b>10,201,415</b>	<b>70,514,654</b>

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VILLAGE OF LOS LUNAS  
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	Special Revenue Funds			
	Lodgers Tax Fund	Municipal Street Improvement Fund	Fire Fund	Recreation Fund
<b>Revenues</b>				
Gross Receipts Taxes	\$ -	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	145,880	372,404	-	-
Intergovernmental Grants/Distributions	-	-	335,178	-
Charges for Services	-	-	-	193,296
Investment Earnings	-	1,229	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>\$ 145,880</b>	<b>373,633</b>	<b>335,178</b>	<b>193,296</b>
<b>Expenditures</b>				
Salaries and Wages	\$ -	-	-	-
Employee Benefits	-	-	-	-
Employee Training Costs	-	-	-	-
Contractual Services	72,432	-	-	7,422
Supplies	-	-	70,516	114,660
Operating Costs	8,820	-	14,912	63,230
Capital Outlay	-	79,249	461,715	-
Debt Service	-	183,064	-	-
<b>Total Expenditures</b>	<b>\$ 81,252</b>	<b>262,313</b>	<b>547,143</b>	<b>185,312</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 64,628</b>	<b>111,320</b>	<b>(211,965)</b>	<b>7,984</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>64,628</b>	<b>111,320</b>	<b>(211,965)</b>	<b>7,984</b>
Fund Balance, beginning	(319,998)	(457,486)	(453,580)	(611,343)
<b>Fund Balance, ending</b>	<b>\$ (255,370)</b>	<b>(346,166)</b>	<b>(665,545)</b>	<b>(603,359)</b>

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2024

	Special Revenue Funds				
	Intergovern- mental Grant Fund	Local Government Correction Fund	Law Enforcement Protection Fund	Local DWI Fund	Cannabis Gross Receipts Tax Fund
<b>Revenues</b>					
Gross Receipts Taxes	-	-	-	-	189,144
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Intergovernmental Grants/Distributions	23,272	-	155,000	595,319	-
Charges for Services	-	13,920	-	29,385	-
Investment Earnings	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>23,272</b>	<b>13,920</b>	<b>155,000</b>	<b>624,704</b>	<b>189,144</b>
<b>Expenditures</b>					
Salaries and Wages	-	-	-	273,487	-
Employee Benefits	-	-	-	145,428	-
Employee Training Costs	-	-	-	-	-
Contractual Services	-	-	-	108,769	-
Supplies	-	-	92,041	27,158	-
Operating Costs	3,550	24,460	-	60,032	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,550</b>	<b>24,460</b>	<b>92,041</b>	<b>614,874</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>19,722</b>	<b>(10,540)</b>	<b>62,959</b>	<b>9,830</b>	<b>189,144</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>19,722</b>	<b>(10,540)</b>	<b>62,959</b>	<b>9,830</b>	<b>189,144</b>
Fund Balance, beginning	(9,064,164)	(137,901)	(611)	(112,725)	(176,676)
<b>Fund Balance, ending</b>	<b>(9,044,442)</b>	<b>(148,441)</b>	<b>62,348</b>	<b>(102,895)</b>	<b>12,468</b>

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Consolidated Financial Schedule (Continued)  
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	Special Revenue Funds			
	Emergency Medical Service Fund	Local Government Abatement Opoid Fund	American Rescue Plan Act Fund	Total Non- Major Special Revenue Funds
<b>Revenues</b>				
Gross Receipts Taxes	-	-	-	189,144
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	518,284
Intergovernmental Grants/Distributions	13,989	60,663	-	1,183,421
Charges for Services	-	-	-	236,601
Investment Earnings	-	-	-	1,229
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>13,989</b>	<b>60,663</b>	<b>-</b>	<b>2,128,679</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	273,487
Employee Benefits	-	-	-	145,428
Employee Training Costs	-	-	-	-
Contractual Services	-	-	-	188,623
Supplies	14,329	-	-	318,704
Operating Costs	4,936	-	-	179,940
Capital Outlay	-	-	811,152	1,352,116
Debt Service	-	-	-	183,064
<b>Total Expenditures</b>	<b>19,265</b>	<b>-</b>	<b>811,152</b>	<b>2,641,362</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(5,276)</b>	<b>60,663</b>	<b>(811,152)</b>	<b>(512,683)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(5,276)</b>	<b>60,663</b>	<b>(811,152)</b>	<b>(512,683)</b>
Fund Balance, beginning	(4,935)	(230,141)	(1,172,658)	(13,704,352)
<b>Fund Balance, ending</b>	<b>(10,211)</b>	<b>(169,478)</b>	<b>(1,983,810)</b>	<b>(14,217,035)</b>

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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	<b>Capital Projects Funds</b>			
	<b>Aquatic Center</b>	<b>River Park and Bosque Improvements</b>	<b>Sports Complex Improvements Fund</b>	<b>Total Non- Major Capital Projects Funds</b>
	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	
<b>Revenues</b>				
Gross Receipts Taxes	-	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Intergovernmental Grants/Distributions	-	192,270	-	192,270
Charges for Services	-	-	-	-
Investment Earnings	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>192,270</b>	<b>-</b>	<b>192,270</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Employee Training Costs	-	-	-	-
Contractual Services	-	-	-	-
Supplies	-	-	-	-
Operating Costs	-	-	-	-
Capital Outlay	-	192,270	-	192,270
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>192,270</b>	<b>-</b>	<b>192,270</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	400,000	400,000
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>
Fund Balance, beginning	(31,207)	-	816,558	785,351
<b>Fund Balance, ending</b>	<b>(31,207)</b>	<b>-</b>	<b>1,216,558</b>	<b>1,185,351</b>

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
Consolidated Financial Schedule (Continued)  
June 30, 2024

	<b>Debt Service Funds</b>			
	<b>GRT Revenue</b>		<b>Total Debt Service Funds</b>	<b>Total Non-Major Funds</b>
	<b>Bond 2016 Fund</b>	<b>G.O. Bond 2016 Fund</b>		
<b>Revenues</b>				
Gross Receipts Taxes	-	-	-	189,144
Property Taxes	-	182,762	182,762	182,762
Other Local Taxes	-	-	-	518,284
Intergovernmental Grants/Distributions	-	-	-	1,375,691
Charges for Services	-	-	-	236,601
Investment Earnings	-	-	-	1,229
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>182,762</b>	<b>182,762</b>	<b>2,503,711</b>
<b>Expenditures</b>				
Salaries and Wages	-	-	-	273,487
Employee Benefits	-	-	-	145,428
Employee Training Costs	-	-	-	-
Contractual Services	-	-	-	188,623
Supplies	-	-	-	318,704
Operating Costs	-	-	-	179,940
Capital Outlay	-	-	-	1,544,386
Debt Service	256,469	460,282	716,751	899,815
<b>Total Expenditures</b>	<b>256,469</b>	<b>460,282</b>	<b>716,751</b>	<b>3,550,383</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>(256,469)</b>	<b>(277,520)</b>	<b>(533,989)</b>	<b>(1,046,672)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	256,470	-	256,470	656,470
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>256,470</b>	<b>-</b>	<b>256,470</b>	<b>656,470</b>
<b>Net Change in Fund Balance</b>	<b>1</b>	<b>(277,520)</b>	<b>(277,519)</b>	<b>(390,202)</b>
Fund Balance, beginning	(1)	(453,661)	(453,662)	(13,372,662)
<b>Fund Balance, ending</b>	<b>0</b>	<b>(731,181)</b>	<b>(731,181)</b>	<b>(13,762,864)</b>

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**Changes in Fund Balance**

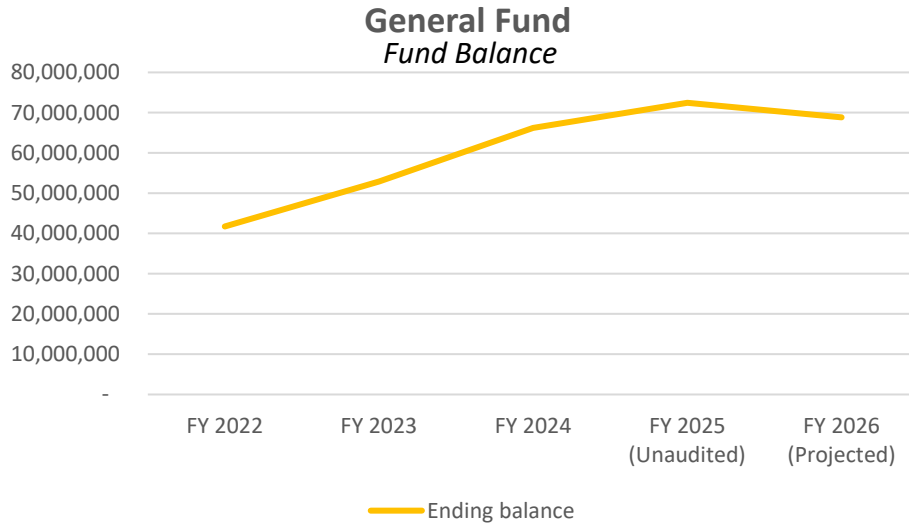
Analysis of fund balance for each of the Village's funds can be useful in budgeting for the subsequent fiscal years as it reflects the amount of cash and other assets in excess or deficit of its related payables and other liabilities which are available for operations. A positive fund balance indicates that it has excess assets that can be used to provide services to Village constituents and/or there is a saving pattern for a future planned project in which funds are placed in reserve. Such positive fund balance is generally budgeted to supplement the fund in years where budgeted expenditures exceed its planned revenues. A negative fund balance indicates potential cash shortfall, or revenues aren't generating enough to supplement the fund. The Village is diligent in ensuring that funds maintain a positive fund balance and immediately analyzes any fund in which the balance falls negative.

This section covers the fund balance trends of the past five years for each major fund, determined as of the Village's June 30, 2026, fiscal year end and its aggregate non-major funds. The information is presented on the modified accrual basis of accounting and includes increases and decreases to each fund's fund balance. Increases represent revenues, transfers in and other financing sources while decreases represent all expenditures, transfers out and other financing uses.

Further information on financial statement fund balance can be obtained by reviewing the Village's audited financial statements available by fiscal year on our website.

**STATE OF NEW MEXICO  
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**General Fund**



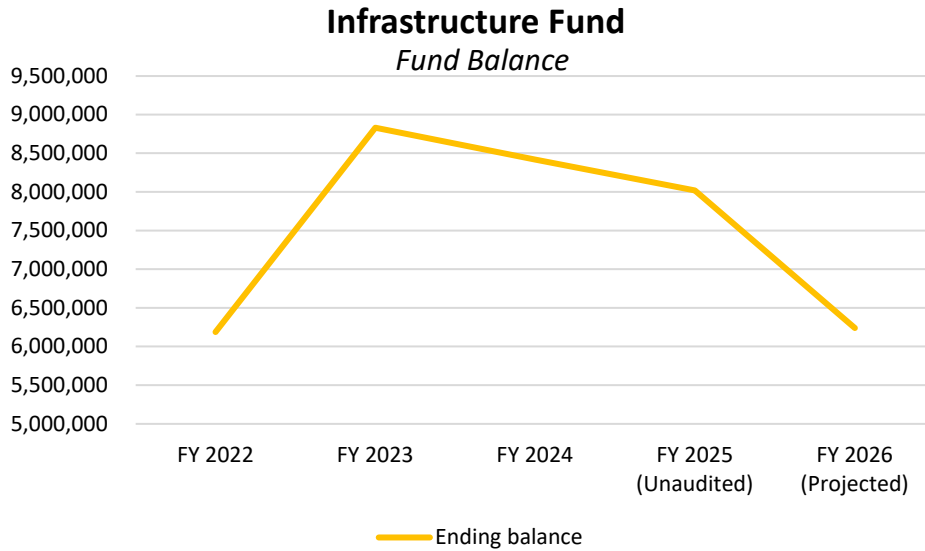
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 (Unaudited)</b>	<b>FY 2026 (Projected)</b>
Beginning balance	31,336,823	41,729,420	52,891,717	66,199,075	72,472,786
Increases	39,223,632	42,802,574	41,681,690	40,110,747	41,297,363
Decreases	(28,831,035)	(31,640,277)	(28,374,332)	(33,837,036)	(44,939,834)
Ending balance	41,729,420	52,891,717	66,199,075	72,472,786	68,830,315
Percent change	33.16%	26.75%	25.16%	9.48%	-5.03%

The general fund balance has experienced steady growth for the last several years due to continued economic growth and the Village’s commitment to a culture of fiscal responsibility embraced by the Mayor, Council, and management.



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**Infrastructure Fund**



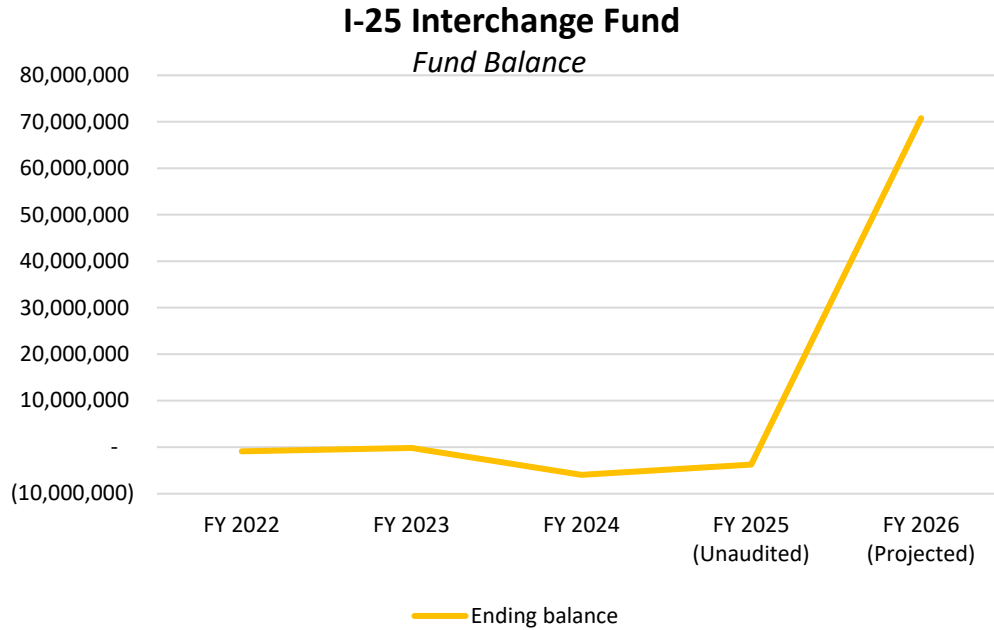
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 (Unaudited)</b>	<b>FY 2026 (Projected)</b>
Beginning balance	3,512,438	6,188,478	8,830,497	8,417,405	8,018,236
Increases	6,298,594	7,931,171	6,826,570	9,545,127	13,939,667
Decreases	(3,622,554)	(5,289,152)	(7,239,662)	(9,944,296)	(15,719,550)
Ending balance	6,188,478	8,830,497	8,417,405	8,018,236	6,238,353
Percent change	76.19%	42.69%	-4.68%	-4.74%	-22.20%

The infrastructure fund balance experienced a significant decrease since FY 2023, and in FY 2026 this fund balance is being reduced to provide funding for capital projects. The infrastructure fund is funded through intergovernmental grants and gross receipts tax revenue. Through the adoption of the FY 2026 budget, the following major one-time capital projects were funded:

- Pedestrian/bike trail, stormwater mitigation, street lighting and utility improvements, Carson Drive.
- Roadway improvements, ADA sidewalk improvement, pedestrian/bike trail Los Lentos to Morris
- I-25/NM 6 interchange operational improvements
- Pedestrian/bike trail, stormwater mitigation, street lighting and utility improvements, Lambros Loop.
- NM 6/Sun Ranch Village intersection improvements

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**I-25 Interchange Fund**

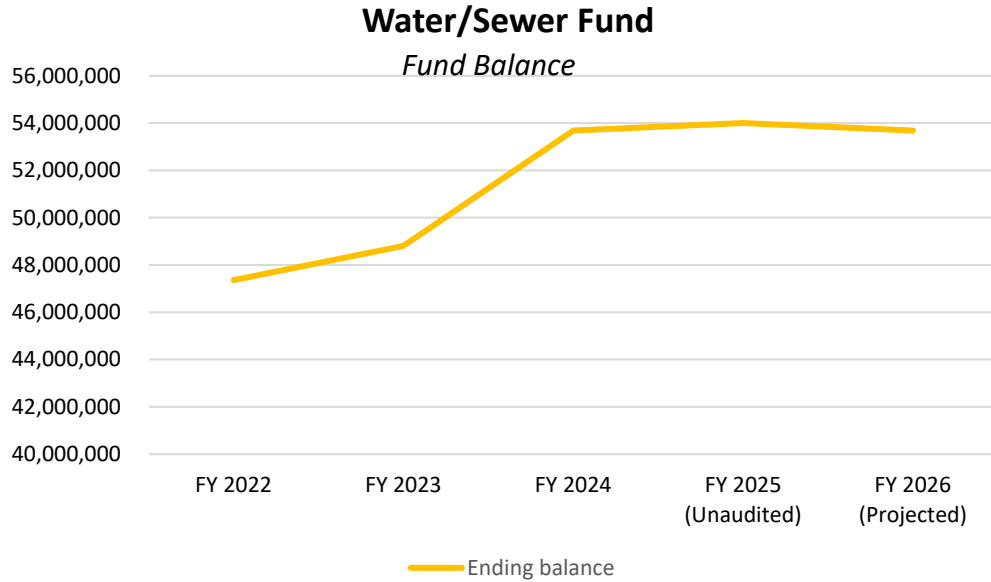


	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 (Unaudited)</b>	<b>FY 2026 (Projected)</b>
Beginning balance	845,262	(896,006)	(201,282)	(5,960,352)	(3,769,045)
Increases	1,334,902	2,820,451	-	3,679,588	185,653,681
Decreases	<u>(3,076,170)</u>	<u>(2,125,727)</u>	<u>(5,759,070)</u>	<u>(1,488,281)</u>	<u>(111,114,127)</u>
Ending balance	(896,006)	(201,282)	(5,960,352)	(3,769,045)	70,770,509
Percent change	-206.00%	77.54%	-2861.19%	36.76%	1977.68%

The governing body passed Resolution 18-15 to commit \$2,500,000 of the general fund balance to the I-25 Interchange project. In FY 2020, the I-25 interchange fund was created and a transfer from the general fund was made. In FY 2024, the budget included a \$5,000,000 transfer from the general fund in support of this project. The Village has been successful in obtaining \$154,788,934 in grants and other funding from the New Mexico Department of Transportation and the New Mexico Department of Finance and Administration, among other sources which are reflected in the FY 2026 budget. Construction of Phase 1 of the I-25 Interchange/East-West Corridor (Los Lunas Boulevard) is expected to begin during the fiscal year 2026.

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**Water/Sewer Fund**

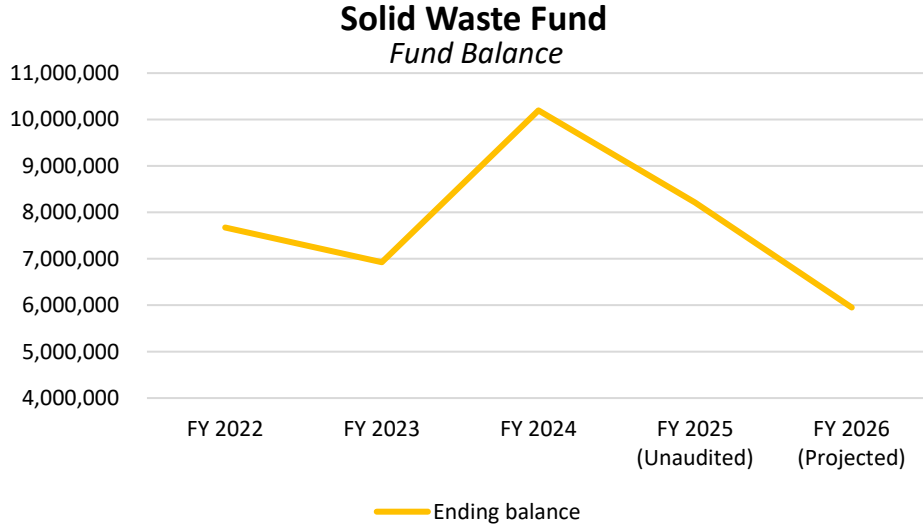


	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 (Unaudited)</b>	<b>FY 2026 (Projected)</b>
Beginning balance	44,261,934	47,362,674	46,698,853	51,571,923	51,898,034
Increases	12,528,494	12,960,318	15,737,362	16,020,613	14,523,652
Decreases	(9,427,754)	(13,624,139)	(10,864,292)	(15,694,502)	(14,845,765)
Ending balance	47,362,674	46,698,853	51,571,923	51,898,034	51,575,921
Percent change	7.01%	-1.40%	10.44%	0.63%	-0.62%

The water/sewer fund balance has been growing steadily for the last several years. Through the adoption of the FY 2026 budget, the fund balance has an anticipated decrease of 0.58%.

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**Solid Waste Fund**



	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 (Unaudited)</b>	<b>FY 2026 (Projected)</b>
Beginning balance	6,913,214	7,674,398	6,923,566	8,603,078	6,615,435
Increases	3,638,287	3,604,821	5,617,472	3,888,652	3,312,749
Decreases	(2,877,103)	(4,355,653)	(3,937,960)	(5,876,295)	(5,571,368)
Ending balance	7,674,398	6,923,566	8,603,078	6,615,435	4,356,816
Percent change	11.01%	-9.78%	24.26%	-23.10%	-34.14%

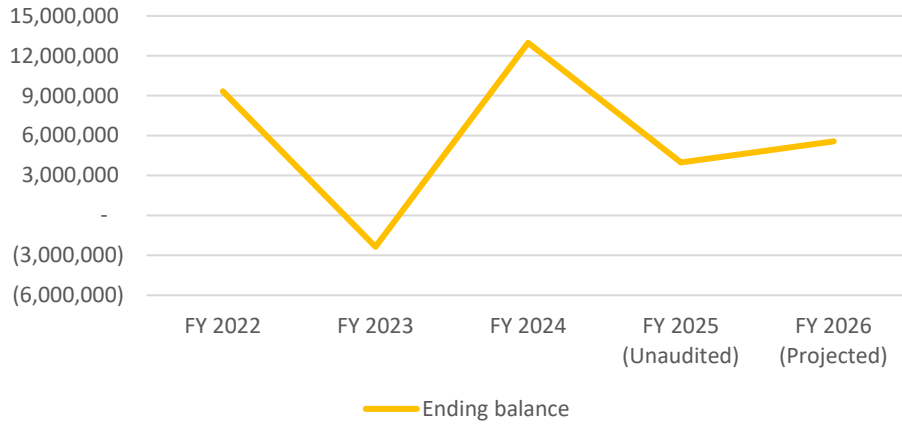
The solid waste fund balance has been decreasing steadily for the last several years. Through the adoption of the FY 2026 budget, the fund balance is anticipated to decrease 27.51%. The reduction in the FY 2026 budget is primarily due to the following major one-time capital projects that were funded:

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

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**Aggregate Non-Major Funds**

**Aggregate Non-Major Funds**  
*Fund Balance*



	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 (Unaudited)</b>	<b>FY 2026 (Projected)</b>
Beginning balance	2,803,133	4,968,954	13,372,662	3,456,262	6,502,893
Increases	8,394,049	4,144,660	3,160,181	3,364,972	7,059,728
Decreases	(1,867,809)	(11,469,416)	(3,550,383)	(2,846,971)	(7,995,095)
Ending balance	9,329,373	(2,355,802)	12,982,460	3,974,263	5,567,526
Percent change	232.82%	-147.41%	-2.92%	14.99%	-14.38%

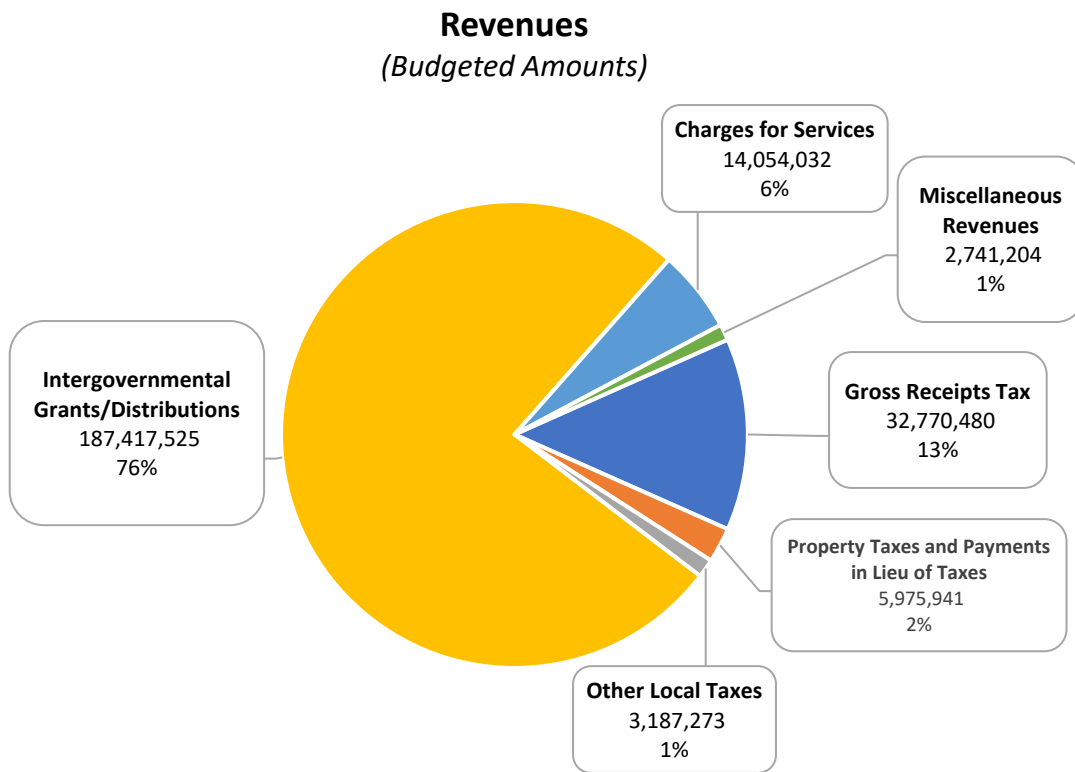
The aggregate non-major funds include various special revenue and capital projects funds. Certain special revenue and capital projects funds will have revenues received in prior years and expended in subsequent years. As a result, the beginning cash balances is planned to be spent down in accordance with the purpose of the fund. The related fund balance for each fund would also show a decline.

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**Revenues**

The FY 2026 total revenues for all funds, except fiduciary funds, are projected to be \$246,146,455.

The Village’s primary sources of revenue are gross receipt taxes, intergovernmental grants/distributions, and charges for services. These three categories of revenue account for approximately 89.5% of the total FY 2026 budgeted revenues, as shown in the graph below:

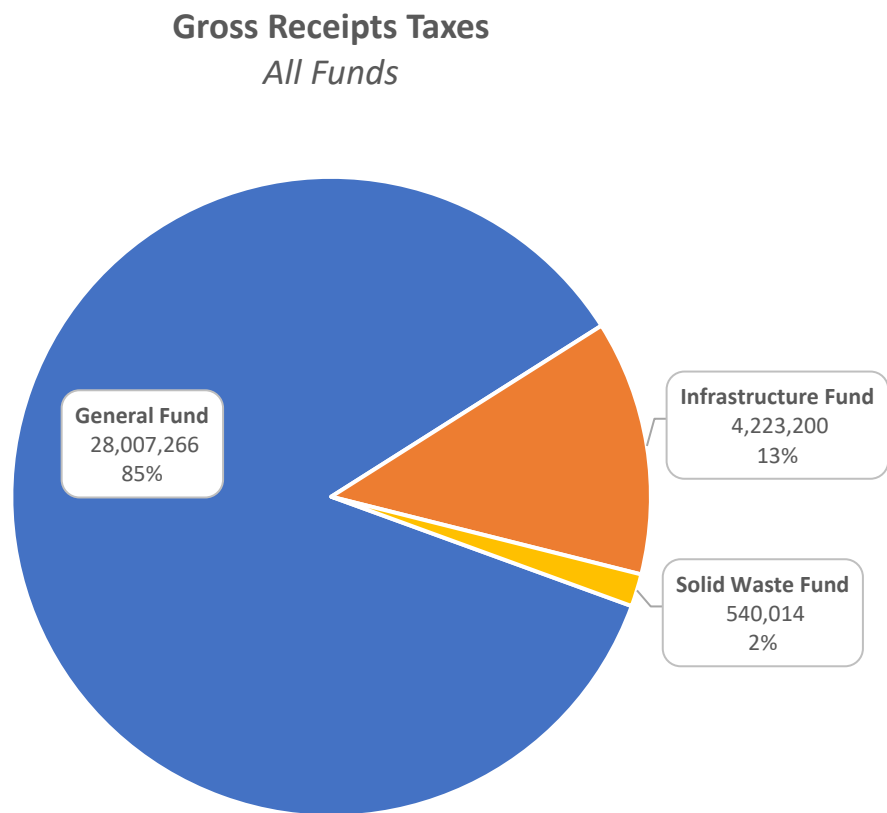


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**Gross Receipts Tax Revenue**

Trend analysis, along with legislative changes and current economic conditions, are used to project gross receipts tax revenue. The Village has projected total gross receipts tax revenue to be \$32,770,480, which is a decrease of 1% over the prior year budget. While construction GRT continues to be strong, we do anticipate a slight reduction due to the completion of projects. We project gross receipt taxes for all other industries to maintain steady growth based on the increasing population.

The projected revenue derived from gross receipts taxes is estimated to be \$32,770,480 and is distributed primarily across the general, infrastructure and solid waste funds as shown in the graph below:

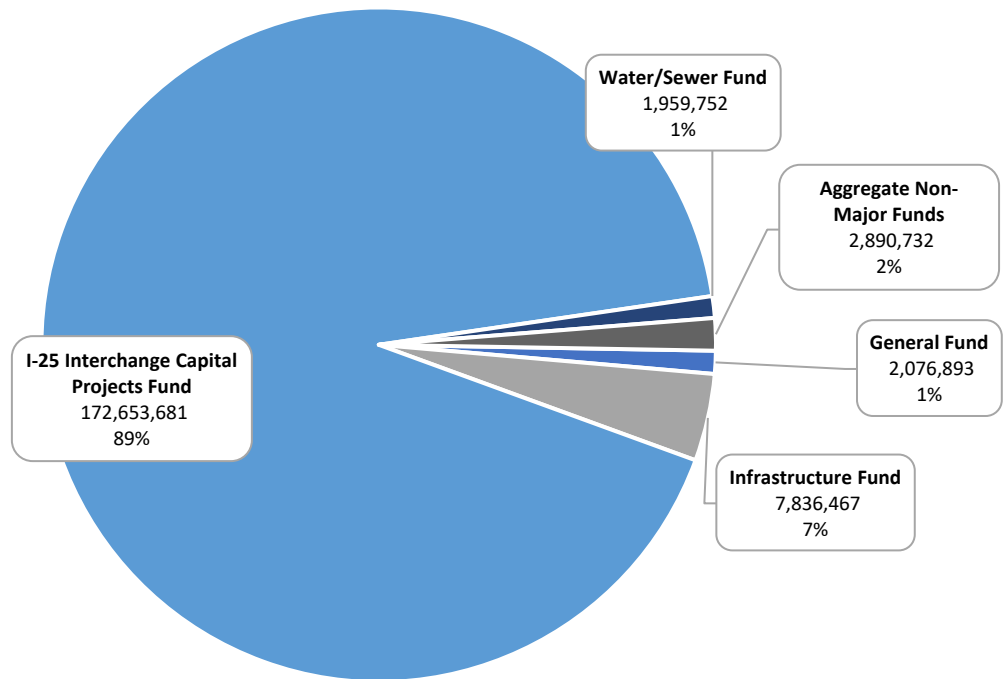


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**Intergovernmental Grant Revenue**

The projected revenue for intergovernmental grants is accounted for across various funds with a cumulative total of \$187,417,525, as shown in the graph below:

**Intergovernmental Grants/Distributions**  
*All Funds*



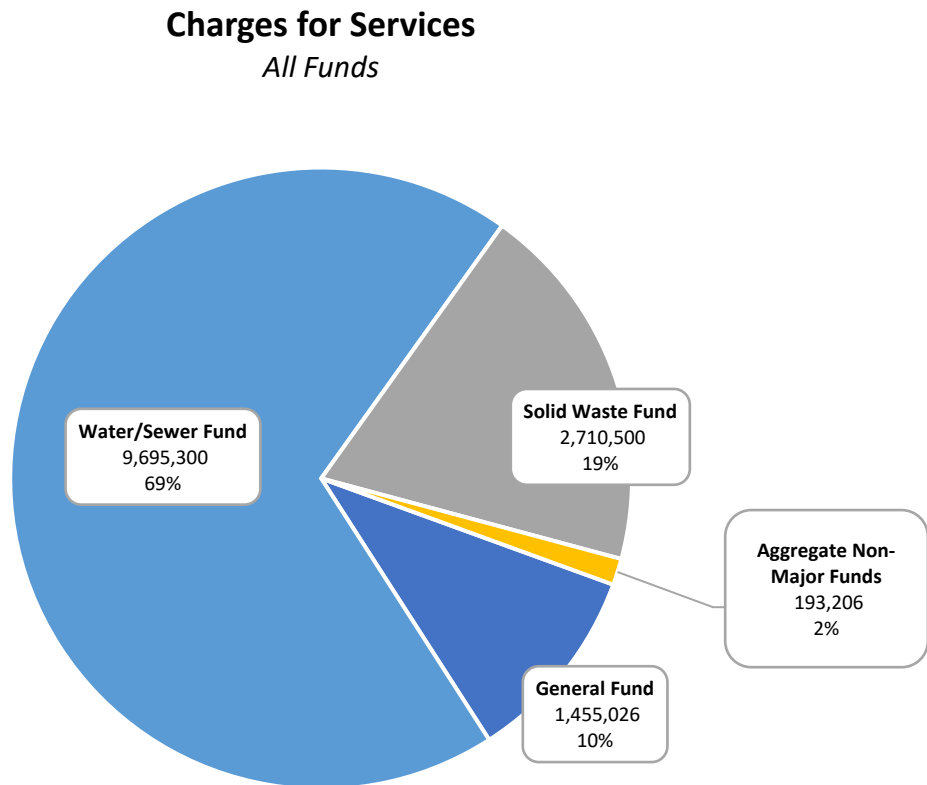


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**Charges for Services**

The Village of Los Lunas charges for various services rendered throughout the Village including utilities, planning and zoning fees and permits, business registrations, pet licenses, park impact fees, recreation activities, leases of property, court fines, correction fees, and program fees. Charges for services are budgeted based upon historical values and projected market fluctuations. The Village has projected revenue from charges for services to be \$14,054,032.

The revenue projected from charges for services are accounted for in the general, water/sewer, solid waste, and the multiple non-major funds with a total projected revenue of \$14,054,032, as shown in the graph below:

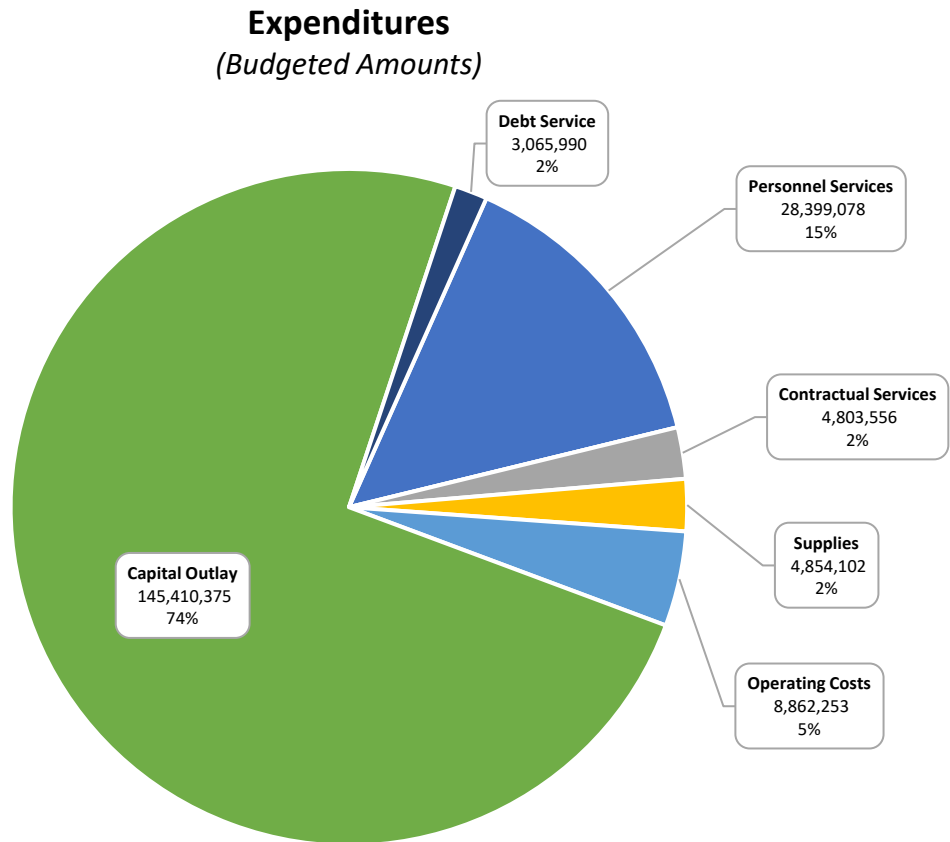


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**Expenditures**

The FY 2026 total expenditures for all funds, except fiduciary funds, are projected to be \$195,395,354.

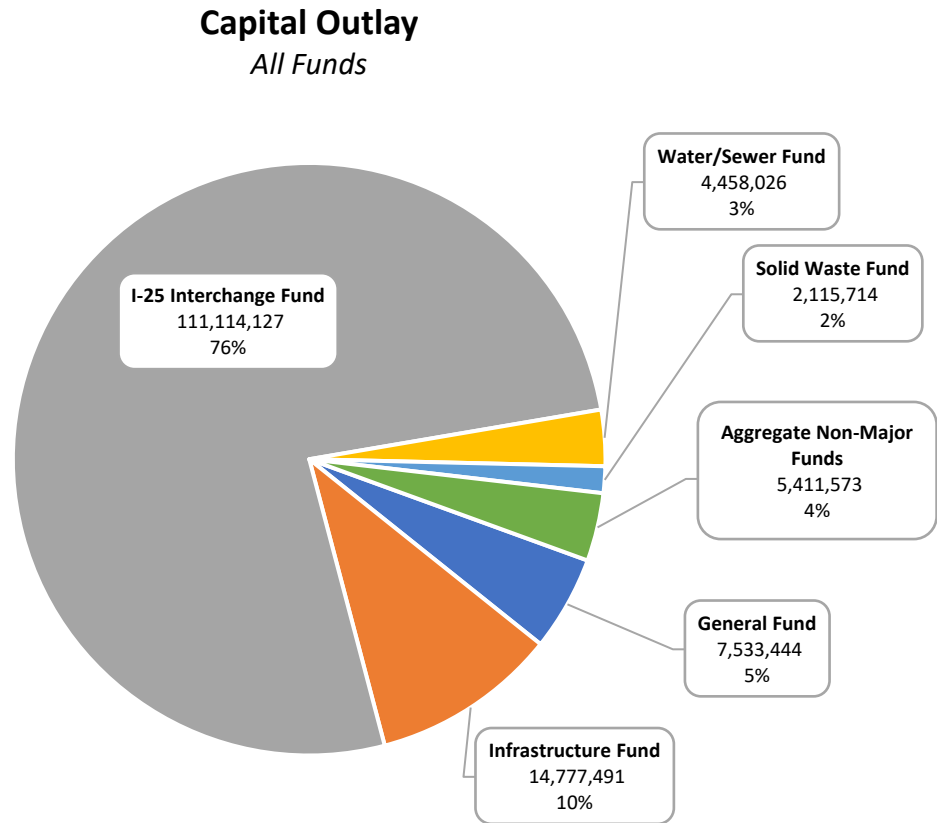
The Village’s primary expenditures include capital outlay and personnel services. These two categories of expenditures account for approximately 89% of the total FY 2026 budgeted expenditures, as shown in the graph below:



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**Capital Outlay**

The projected capital outlay expenditures are projected to be \$145,410,375 throughout multiple funds, as shown in the graph below:



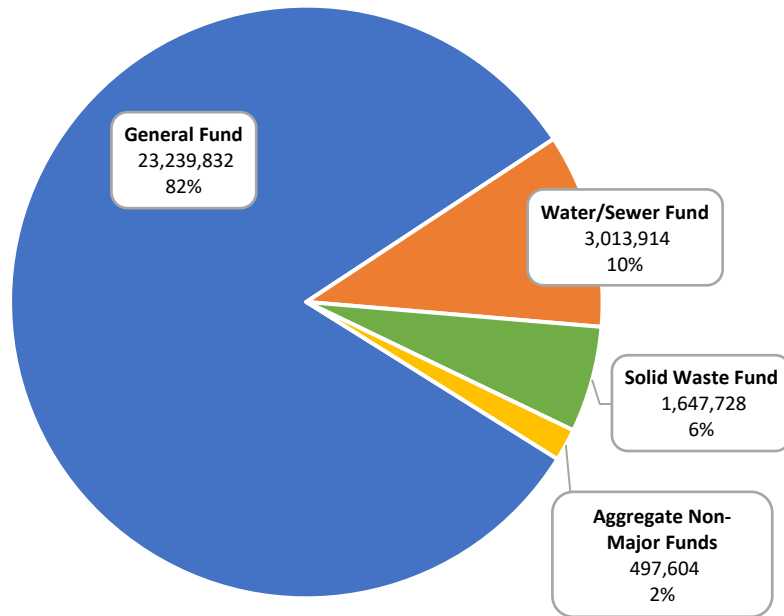
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**Personnel Services**

Personnel services include expenditures for all costs related to salaries, wages, and employee benefits including salaries and wages earned for elected officials, full-time, part-time, and seasonal positions, overtime, social security, Medicare, health insurance, retirement contributions, unemployment, and workers' compensation. Salaries and wages are budgeted based upon the employee's hourly wage and total hours worked. Vacant positions are budgeted at the anticipated hourly rate and the total number of annual hours expected to be worked. Social security, Medicare, retirement contributions, unemployment, and workers' compensation are budgeted based on the percentage of the employee's annual salary or the annual premium amount. The Village has projected total salaries, wages, and benefits to be \$28,399,078.

Salaries, wages, and benefits are paid out of the general, local DWI, water/sewer, and solid waste funds with a total projected expenditure amount of \$28,399,078, as shown in the graph below:

**Personnel Services**  
*All Funds*



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SCHEDULE OF CAPITAL OUTLAY

General Fund (11)	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
GL Account #						
11-404-5632	Police	Vehicles	Vehicles \$71.7k (Carry over from prior year, Legislative Appropriation 24-13213, Reversion June 2026)	710,257	-	-
11-404-5632	Police	Vehicles	2 Police units with upfitting & one Police admin vehicle (FY25 Legislative Appropriation)	286,001	-	-
11-404-5632	Police	Vehicles	SWAT unit (FY25 Legislative Appropriation)	389,399	-	-
11-404-5632	Police	Vehicles	4 Radios for new Police units (FY25 Legislative Appropriation)	25,600	-	-
11-404-5650	Police	Buildings and Structures	Police department roof repairs	195,000	-	-
11-404-5670	Police	Machinery and Equipment	Cyber locks for evidence room	25,000	-	-
11-404-5670	Police	Machinery and Equipment	4 Portable radios (Carry over from prior year, Legislative Appropriation 24-13213, Reversion June 2026)	26,000	-	-
11-405-5650	Fire	Buildings and Structures	Fire Station 1 remodel	1,100,000	-	-
11-405-5650	Fire	Buildings and Structures	Installation of baby box at Fire Station 1	32,000	-	-
11-405-5661	Fire	Vehicles	Fire Rescue Unit	-	300,000	-
11-405-5661	Fire	Vehicles	Fire Brush Truck	-	-	500,000
11-405-5661	Fire	Vehicles	Fire Class A Pumper Truck	550,000	-	-
11-405-5670	Fire	Machinery and Equipment	Filling Station For SCBA's (FY25 Leg. Appropriation) (Completed in FY25 - Paid for in FY26)	63,000	-	-
11-406-5640	Streets	Land Improvements	Christmas Light Display - Tondre Road	150,000	-	-
11-406-5640	Streets	Land Improvements	Huning Ranch subdivision road Improvements	500,000	-	-
11-406-5650	Streets	Buildings and Structures	LED Street Light Replacements	34,016	-	-
11-406-5650	Streets	Buildings and Structures	Replace 2 overhead doors at Streets Maintenance Building	35,000	-	-
11-406-5670	Streets	Machinery and Equipment	Street Sweeper (\$250,000 Carry over from prior year)	400,000	-	-
11-406-5670	Streets	Machinery and Equipment	Replacement of street sign making equipment	100,000	-	-
11-406-5671	Streets	Palmilla Improvements: Hosp	Palmilla Road improvements for county hospital (\$1,051,131 Carry over from prior year)	1,051,131	-	-
11-406-5691	Streets	Street Light Replacement	Street Light Replacements (Carry over from prior year)	75,590	-	-
11-408-5650	Library	Buildings and Structures	Circulation desk remodel	40,000	-	-
11-409-5650	Museum	Buildings and Structures	Replace carpet and refinish flooring	20,000	-	-
11-412-5640	Fleet	Land Improvements	Build drainage pond, regrade site	150,000	-	-
11-412-5670	Fleet	Machinery and Equipment	Update/Replace fuel tanks	250,000	-	-
11-432-5650	Administration	Buildings & Structures	Administration front desk area remodel project	25,000	-	-
11-435-5601	IT	Fiber Optic Cables	Village wide fiber cable corrections	140,000	-	-
11-435-5601	IT	Fiber Optic Cables	Replace and expand wireless bridge infrastructure	75,000	-	-
11-435-5650	IT	Buildings & Structures	IT Front door replacement for added security & bring up to code	20,000	-	-
11-435-5661	IT	Vehicles	2 IT vehicles to replace older units (Impala & Tahoe, old PD vehicles)	68,000	-	-
11-435-5670	IT	Machinery and Equipment	Replace IT Local storage & Uninterruptable Power Supply (UPS)	96,000	-	-

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**General Fund (11) (Continued)**

GL Account #	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
11-435-5670	IT	Machinery and Equipment	Install HVAC unit for IT closet in Administration building	20,000	-	-
11-441-5601	Parks	Park Improvements	Heritage Park Trail & Restroom Improvements; Huning Ranch Park Playground & Trail Improvements, Valley View Park Sign Improvements, Chester Skinner Park wall Improvements	271,450	-	-
11-441-5640	Parks	Land Improvements	Transportation Center Interior Remodel Improvements (\$387,030 Carry over from prior year) (Legislative Appropriation #24-13216, Reversion June 2028)	400,000	-	-
11-443-5661	Open Space	Vehicles	Open Space 3/4-ton diesel truck & upfitting	80,000	-	-
11-444-5603	Facilities	Buildings	Transportation center auditorium audio/visual upgrade	-	70,000	-
11-453-5603	Code Enforcement	Vehicles	Code Enforcement replace 2 F-150 trucks with upfitting	130,000	-	-
<b>General Fund Subtotal</b>				<b>7,533,444</b>	<b>370,000</b>	<b>500,000</b>

**Municipal Street Improvement Fund (17)**

GL Account #	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
17-406-5615	Streets	Vehicles	Streets replace (1) 4x4, 3/4 ton truck	46,000	-	-
<b>Municipal Street Improvement Fund Subtotal</b>				<b>46,000</b>	<b>-</b>	<b>-</b>

**Fire Fund (21)**

GL Account #	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
21-405-5651	Fire	Buildings & Structures	Audio/Visual Update to Training Room	82,370	-	-
21-405-5661	Fire	Vehicles	Fire Class A Pumper Truck (\$200,000 Carry over from prior year)	300,000	-	-
21-405-5670	Fire	Machinery & Equipment	Fire Major Equipment Repairs	75,000	-	-
<b>Fire Fund Subtotal</b>				<b>457,370</b>	<b>-</b>	<b>-</b>

**Infrastructure Fund (25)**

GL Account #	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
25-406-5601	Streets	Main Street Landscaping	Main street landscaping project - Los Cerritos to Canal (Carry over from prior year)	75,000	-	-
25-406-5605	Streets	Edeal Intersection	Signal warrant study and design of traffic signals and roadway improvements on Edeal Intersection (Carry over from prior year)	212,185	-	-
25-406-5606	Streets	N Los Lentes Rehab - A301.352	North Los Lentes Rehab (\$82k Carry over from prior year)	-	896,205	-
25-406-5612	Streets	Parking Lot/Drainage Improve	Courthouse & Luna Street Storm Line Repairs	200,000	-	-

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Infrastructure Fund (25 ) (Continued)

GI Account #	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
25-406-5622	Streets	NM 6 & I-25 Operational Improv	Construct additional turn lanes at I-25/NM 6 interchange (Carry over from prior year)	3,286,113	-	-
25-406-5633	Streets	NMDOT MAP - Phase II NM263 Imp	Phase II of NM 263 Improvements (Carry over from prior year)	678,400	-	-
25-406-5634	Streets	NMDOT Sound Barrier Wall Phase II	Sound Barrier Wall along Jubilee gated community (Carry over from prior year; Legislative Appropriation 24-13215 Reversion June 2028)	800,000	-	-
25-406-5635	Streets	NMDOT NM6 Sun Ranch Intersect	Intersection improvements, traffic signals, medians, drainage improvements, ADA sidewalk improvements, design and construction management (\$834,664 Carry over from prior year; Legislative Appropriation, Project ID H3369 NMDOT Control # C3233369, Reversion June 2027) (FY25 Legislative Appropriation \$200k)	1,150,000	-	-
25-406-5636	Streets	NMDOT Sound Barrier Wall Phase I	Sound Barrier Wall along Jubilee gated community (\$722,323 Carry over from prior year; Legislative Appropriation, Project H3368 NMDOT Control # C3233368, Reversion June 2027)	750,000	-	-
25-406-5637	Streets	NMDOT NM6 Sand Sage ADA Imprv	ADA sidewalk improvements and roadway rehabilitation (\$281,630 Carry over from prior year)	281,630	-	-
25-406-5641	Streets	Right of Way Improvements	Huning Ranch Improvements	200,000	-	-
25-406-5641	Streets	Right of Way Improvements	Las Rosas Drive Improvements	125,000	-	-
25-406-5641	Streets	Right of Way Improvements	Desert Willow Road Improvements	200,000	-	-
25-406-5652	Streets	Local Street Improvements	Gerald Chavez Lane (Carry over from prior year)	-	350,000	-
25-406-5652	Streets	Local Street Improvements	Kingsbury Circle (carry over from prior year)	350,000	-	-
25-406-5652	Streets	Local Street Improvements	Elsie Baca Lane Improvements	250,000	-	-
25-406-5652	Streets	Local Street Improvements (Design)	Giron Drive Improvements (Design)	35,000	200,000	-
25-406-5652	Streets	Local Street Improvements	Juan de Jesus Court Improvements (Design)	35,000	350,000	-
25-406-5652	Streets	Local Street Improvements	Calle Don Nicholas Improvements (Design)	35,000	350,000	-
25-406-5657	Streets	NM 6 Traffic Mitigation	Remove and replace outdated traffic light controllers and update various traffic light mitigation measure from Carson Drive to Los Morros Road (Carry over from prior year)	68,045	-	-
25-406-5659	Streets	NM 263 & NM 6 Intersection	Intersection improvements, traffic signals, medians, drainage improvements, ADA sidewalk improvements, design and construction management. (\$834,000 carry over from prior year)	834,333	-	-
25-406-5663	Streets	NMDOT N NM 314 Bike/Pedes Impr	Pedestrian/bike trail from Romeroville to Griego. (Carry over from prior year)	755,000	-	-
25-406-5669	Streets	Los Lentes SE/TC Bike Path	Pedestrian/bike trail from Transportation Center to Los Lentes SE (carry over from prior year)	275,000	-	-
25-406-5679	Streets	NMDOT TIP S Los Lentes to Morr	Roadway improvements, ADA sidewalk improvement, pedestrian/bike trail (Carry over from prior year)	20,000	-	-

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**Infrastructure Fund (25 ) (Continued)**

GL Account #	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
25-406-5691	Streets	NMDOT LGTPF Castillo Street	Castillo Street Improvements: Full-depth reclamation to include new pedestrian/bike facilities, onsite stormwater mitigation, new ADA sidewalks, and utility improvements. (carry over from FY 2024 Budget)	1,151,003	-	-
25-406-5696	Streets	NMDOT LGTPF Panada Drive	Pavement rehabilitation/improvements, drainage improvements	264,131	-	-
25-406-5693	Streets	NMDOT LGTPF Carson Drive	Carson Drive Improvements: Full-depth reclamation to include new pedestrian/bike facilities, onsite stormwater mitigation, utility improvements, new ADA sidewalks and restripe all crosswalks and/or traffic markings. (carry over from prior year)	2,492,430	-	-
25-406-5694	Streets	NMDOT LGTPF Lambros Loop	Lambros Loop Improvements: Full-depth reclamation to include new pedestrian sidewalks, onsite stormwater mitigation, and restripe all crosswalks and/or traffic markings. (carry over from prior year)	254,221	-	-
<b>Infrastructure Fund Subtotal</b>				<b>14,777,491</b>	<b>2,146,205</b>	-

**Daniel Fernandez Park Improvements Fund (31)**

GL Account #	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
31-441-5688	Parks	Daniel Fernandez Park Improv	Trash cans & tables (work done in FY25 paid for in FY26)	9,600	-	-
<b>EMS Fund Subtotal</b>				<b>9,600</b>	-	-

**Park Improvements Fund (38)**

GL Account #	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
38-441-5691	Parks	Rancho Valencia Park	Rancho Valencia Park Improvements (\$1,172,569 Carry over from prior year)	1,672,569	-	-
38-441-5692	Parks	Los Cerritos Park	Los Cerritos Park Improvements (Carry over from prior year)	1,750,000	-	-
38-441-5690	Parks	River Park & Bosque	River Park & Bosque Improvements (Carry over from prior year)	540,318	-	-
<b>Park Improvements Fund Subtotal</b>				<b>3,962,887</b>	-	-

**EMS Fund (39)**

GL Account #	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
39-405-5670	Fire	Machinery and Equipment	Zoll Monitor/Defibrillator for rescue unit	55,000	-	-
<b>EMS Fund Subtotal</b>				<b>55,000</b>	-	-



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Water/Sewer Fund (41)

GL Account #	Department / Division	Account Title	Brief Description	FY 2026	FY 2027	FY 2028
41-421-5602	Wastewater	SCADA Improvements (network)	Communications to lift stations (Carry over from prior year)	100,000	100,000	100,000
41-421-5623	Wastewater	Sludge Management	Sludge feed improvements (Carry over from prior year)	-	31,500	-
41-421-5640	Wastewater	Land Improvements	Wastewater Digester Improvements, Phase I & II (Carry over from prior year)	-	283,920	-
41-421-5650	Wastewater	Buildings & Structures	MBR Filter Cassette Replacement (\$1,307,485 Carry over from prior year)	1,936,200	-	-
41-421-5650	Wastewater	Buildings & Structures	Lift Station 11 Overhaul	-	150,000	-
41-421-5650	Wastewater	Buildings & Structures	Lift Station 21 Panel & Pump	-	125,000	-
41-421-5650	Wastewater	Buildings & Structures	New Wastewater Admin & Lab Bldg	216,199	-	-
41-421-5650	Wastewater	Buildings & Structures	New Wastewater Admin & Lab Bldg - IT Infrastructure	30,000	-	-
41-421-5670	Wastewater	Machinery & Equipment	Four Rivers Loader	-	210,000	-
41-421-5670	Wastewater	Machinery & Equipment	18" Flowtube (Meter) for MBR plant	30,000	-	-
41-421-5670	Wastewater	Machinery & Equipment	Lift Station 13, replace flygt concentrator XPC	8,675	-	-
41-421-5670	Wastewater	Machinery & Equipment	Variable Frequency Drive (VFD) & Diopacks	-	100,000	-
41-421-5670	Water	Machinery & Equipment	Solar for new Wastewater Admin & Lab Bldg	-	200,000	-
41-422-5602	Water	Machinery & Equipment	SCADA Improvements	100,000	100,000	-
41-422-5609	Water	Emergency Water/Sewer Repair	Emergency Wastewater Repairs	100,000	-	-
41-422-5610	Water	NM 6 Railpark Water Line	NM 6 Rail Park 18" water line (\$128,546 Carry over from prior year)	69,200	1,250,000	-
41-422-5611	Water	NM Rail Park Booster Station	Construction of a 750,000-gallon potable water and booster station at the Central NM Rail Park. (Carry over from prior year)	-	2,500,000	1,000,000
41-422-5622	Water	Pumps and Valves	Well # 4 (Carry over from prior year)	30,000	-	-
41-422-5627	Water	East West Corridor Utility	Design Edeal to NM 47 - East West Corridor Utility - Congressionally Directed Spending (CDS) EPA Grant (\$1,155,752 Carry over from prior year)	762,752	393,000	-
41-422-5633	Water	Meters	Meters, meter boxes & lids	250,000	-	-
41-422-5640	Water	Land Improvements	Fencing at Tanks 5 & 6 Phase 2 (Carry over from prior year)	-	225,000	750,000
41-422-5640	Water	Land Improvements	Fence front of property next to water yard	-	250,000	-
41-422-5670	Water	Machinery and Equipment	Full replacement of Don Pasqual potable water station	150,000	-	-
41-422-5674	Water	Well 5 CO2 Conversion	Acid replacement (\$345,690 Carry over from prior year)	-	400,000	-
41-422-5698	Water	Water/Sewer Extensions	FY26 - Elsie Baca (\$375k), SODA & Onesimo Fajardo Lane, FY27 Giron & Trujillo	675,000	600,000	-
<b>Water/Sewer Fund Subtotal</b>				<b>4,458,026</b>	<b>6,918,420</b>	<b>1,850,000</b>

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I-25 Interchange Fund (42)

<u>GL Account #</u>	<u>Department / Division</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>50% Est</u>	<u>30% Est</u>	<u>20% Est</u>
42-406-5670	Streets	I-25 INTERCHANGE E/W Phase I	I-25 Interchange East/West Corridor Construction - Phase 1	54,244,235	32,546,541	21,697,694
42-406-5670	Streets	I-25 INTERCHANGE E/W Phase I	Utility Reimbursements (PNM, NM Gas)	1,389,565	833,739	555,826
42-406-5670	Streets	I-25 INTERCHANGE E/W Phase I	Railroad	1,137,918	682,751	455,167
42-406-5670	Streets	I-25 INTERCHANGE E/W Phase I	Contingencies (4%)	3,449,763	2,069,858	1,379,905
42-406-5670	Streets	I-25 INTERCHANGE E/W Phase I	Construction Management	11,068,617	6,641,170	4,427,447
42-406-5671	Streets	INFRA Grant - I-25 Project	I-25 Interchange East/West Corridor Construction - Phase 1	15,625,000	9,375,000	6,250,000
42-406-5672	Streets	NMDOT E-W Corridor Local Match	I-25 Interchange East/West Corridor Construction - Phase 1	6,500,000	3,900,000	2,600,000
42-406-5673	Streets	SIB Loan - Capital Outlay	I-25 Interchange East/West Corridor Construction - Phase 1	14,000,000	-	-
42-406-5674	Streets	NM Match Grant FY25	I-25 Interchange East/West Corridor Construction - Phase 1	1,500,000	900,000	600,000
42-406-5675	Streets	NMDOT E-W Corridor ROW Acquist	I-25 Interchange East/West Corridor Construction - Phase 1	1,878,851	-	-
42-406-5676	Streets	Non-Fed LL Corridor ROW Acq	I-25 Interchange East/West Corridor Construction - Phase 1	320,179	-	-
<b>I-25 Interchange Fund Subtotal</b>				<b>111,114,127</b>	<b>56,949,058</b>	<b>37,966,039</b>

Solid Waste Fund (43)

<u>GL Account #</u>	<u>Department / Division</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
43-423-5606	Solid Waste	Buildings & Structures	Plastikgas Facility (Carry over from prior year)	585,736	-	-
43-423-5610	Solid Waste	Land Improvements	Solid Waste solar generation facility (Carry over from prior year)	1,000,000	-	-
43-423-5640	Solid Waste	Composting Facility	Composting Facility, Phase II (sensors, probes, blower units)	500,000	-	-
43-423-5650	Solid Waste	Transfer Station	Transfer Station skylights replacement (Carry over from prior year)	29,978	-	-
<b>Solid Waste Fund Subtotal</b>				<b>2,115,714</b>	-	-

Impact Fee Fund (47)

<u>GL Account #</u>	<u>Department / Division</u>	<u>Account Title</u>	<u>Brief Description</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
47-421-5601	Wastewater	Sewer - New Admin & Lab Bldg	New Wastewater Admin & Lab Bldg (Carry over from prior year)	660,716	-	-
47-422-5601	Water	Water - SCADA Improv	SCADA Improvements (Carry over from prior year)	120,000	-	-
47-441-5604	Parks	Parks - Rancho Valencia	Rancho Valencia Park Improvements (Carry over from prior year)	100,000	-	-
<b>Impact Fee Fund Subtotal</b>				<b>880,716</b>	-	-
				<b>145,410,375</b>	<b>66,383,683</b>	<b>40,316,039</b>

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**Debt Obligations**

The Village maintains long-term debt obligations in the general, fire, municipal street improvement, G.O. bond 2016, GRT revenue bond 2016, and water/sewer funds. A description of each debt obligation and the projected future payments of principal, interest, and other fees has been presented for each fund below.

**General Fund (11)**

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$3,403,856 for building and equipping a new emergency call center. The loan will be amortized over a 30-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 1.71% and mature on May 1, 2046.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2026	94,152	84,175
2027	95,978	82,348
2028	98,138	80,188
2029	100,591	77,735
2030	103,297	75,029
2031-2035	564,333	327,299
2036-2040	659,658	231,973
2041-2045	778,123	113,508
2046	172,229	6,097
	<b>\$ 2,666,499</b>	<b>1,078,352</b>

**Water/Sewer Fund (41)**

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

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

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**Water/Sewer Fund (41) (Continued)**

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$4,053,053 for the purpose of planning, design, and construction of a treatment system for the abatement of arsenic at the Village's four water supply wells. The loan will be amortized over a 20-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 1.75% and mature on May 1, 2030.

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$141,200 for the installation of a new waterline river crossing pipeline. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 0.25% and mature on June 30, 2032.

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$1,618,460 for the acquisition, design, construction, improvement, expansion, repair and rehabilitation of drinking water supply facilities. The loan will be amortized over a 20-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 2.00% and mature on May 1, 2040.

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$582,600 for the purpose of replacing the existing effluent pipeline. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 0.032% and mature on January 11, 2041. The loan will be repaid utilizing funds pledged from the water/sewer fund.

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$7,422,285 for the purpose of constructing a new sludge handling building equipped with one belt filter press to dewater sludge for landfill disposal. The loan will be amortized over a 25-year term with principal and interest payments due annually. The loan will accrue interest at .01% and mature on July 28, 2047. The loan will be repaid utilizing funds pledged from the water/sewer fund.

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$2,810,700 for the purpose of the acquisition, construction, and improvement of the north waterline river crossing. The loan will be amortized over a 20-year term with principal and interest payments due semi-annually. The loan will accrue interest at 1.00% and mature on May 1, 2042. The loan will be repaid utilizing funds pledged from the water/sewer fund.

The summary of principal, interest and administrative payments are shown in the following table:

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**Water/Sewer Fund (41) (Continued)**

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Other</u>
2026	1,838,571	105,465	39,409
2027	1,672,966	90,344	34,112
2028	1,691,453	77,230	28,750
2029	1,710,208	63,914	23,321
2030	1,729,235	50,394	17,827
2031-2035	3,706,329	130,337	37,559
2036-2040	2,859,770	56,036	15,577
2041-2045	1,829,981	4,439	1,322
2046-2048	891,654	178	-
	<b>\$ 17,930,167</b>	<b>578,337</b>	<b>197,877</b>

**Municipal Street Improvement Fund (17)**

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

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2026	178,748	4,316
2027	180,893	2,171
	<b>\$ 359,641</b>	<b>6,487</b>

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**GRT Revenue Bond 2016 Fund (34)**

The Village has issued \$4,180,000 in gross receipts tax revenue bonds for the purpose of acquiring, purchasing, improving and rehabilitating land for governmental purposes and to cover all costs incidental to the foregoing and incidental to the issuance of the bonds. The bonds will be amortized over a 25-year term with principal payments due annually and interest payments due semi-annually. The gross receipts tax revenue bonds accrue interest at 3.00% and mature on April 1, 2041.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2026	160,000	97,050
2027	165,000	92,250
2028	170,000	87,300
2029	175,000	82,200
2030	180,000	76,950
2031-2035	990,000	300,300
2036-2040	1,145,000	142,800
2041	250,000	7,500
	<b>\$ 3,235,000</b>	<b>886,350</b>

**G.O. Bond 2016 Fund (36)**

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

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2026	395,000	67,137
2027	405,000	55,138
2028	415,000	44,912
2029	425,000	36,247
2030	435,000	26,838
2031-2032	900,000	22,347
	<b>\$ 2,975,000</b>	<b>252,619</b>

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**Bond Ratings**

To achieve the lowest possible interest rates and ensure the largest market for its bonds, the Village obtains a credit rating from one or more major rating services. The Village strives to achieve high bond ratings, in order to keep interest rates low, and thus save the taxpayers money. The following table presents the ratings and definitions of Standard & Poor’s (S&P):

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

\*Standard & Poor’s may use a “+” to signify positive or “-” to signify negative gradation to the basic rating.

The Village received the following ratings for its outstanding bonds:

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

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**Budget Recap**

Fund No.	Fund Description	Unaudited Beginning Cash Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In (Transfers Out)	Estimated Ending Cash Balance	Local Non- Budgeted Reserve Requirements	Village Non- Budgeted Reserve Requirement
11	General Fund	\$ 66,893,696	41,297,363	40,589,834	(19,200,000)	48,401,225	3,382,486	21,711,625
<b>Total General Fund</b>		<b>\$ 66,893,696</b>	<b>41,297,363</b>	<b>40,589,834</b>	<b>(19,200,000)</b>	<b>48,401,225</b>	<b>3,382,486</b>	<b>21,711,625</b>
<b>SPECIAL REVENUE FUNDS</b>								
16	Lodgers Tax Fund	470,087	132,416	65,000	-	537,503	-	-
17	Municipal Street Improvement Fund	1,106,755	335,081	229,064	183,064	1,395,836	-	-
18	Firefighter/EMT Recruitment Fund	-	56,250	56,250	-	-	-	-
21	Fire Fund	667,624	335,178	766,870	-	235,932	-	-
22	Recreation Fund	553,355	160,000	150,000	-	563,355	-	-
24	Intergovernmental Grants Fund	30,717	124,770	124,770	-	30,717	-	-
25	Infrastructure Fund	8,625,856	12,089,667	15,462,229	1,592,679	6,845,973	-	-
26	Local Government Correction Fund	97,308	100	30,000	-	67,408	-	-
27	Law Enforcement Protection Fund	43,062	159,500	159,500	-	43,062	-	-
29	Local DWI Fund	55,699	740,529	740,950	-	55,278	-	-
30	Cannabis Gross Receipts Tax Fund	532,613	155,064	-	-	687,677	-	-
39	Emergency Medical Service Fund	(1)	100,000	99,760	-	239	-	-
46	LG Abatement Opioid Fund	376,099	51,199	-	-	427,298	-	-
47	Impact Fee Fund	1,747,618	700,000	880,716	-	1,566,902	-	-
61	American Rescue Plan Act Fund	2,805	-	-	-	2,805	-	-
<b>Total Special Revenue Funds</b>		<b>\$ 14,309,597</b>	<b>15,139,754</b>	<b>18,765,109</b>	<b>1,775,743</b>	<b>12,459,985</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROJECTS FUNDS</b>								
31	Daniel Fernandez Park Improvements Fund	\$ 74,680	-	9,600	-	65,080	-	-
32	Aquatic Center Fund	31,207	-	-	-	31,207	-	-
38	Park Improvements Fund	1,472,569	1,020,000	3,962,887	1,500,000	29,682	-	-
40	Sports Complex Improvements Fund	-	336,412	-	-	336,412	-	-
42	I-25 Interchange Fund	2,258,260	172,653,681	111,114,127	13,000,000	76,797,814	-	-
<b>Total Capital Projects Funds</b>		<b>\$ 3,836,716</b>	<b>174,010,093</b>	<b>115,086,614</b>	<b>14,500,000</b>	<b>77,260,195</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE FUNDS</b>								
34	GRT Revenue Bond 2016 Fund	\$ 205,987	-	257,320	257,321	205,988	-	-
36	G.O. Bond 2016 Fund	458,053	712,844	462,408	-	708,489	-	-
<b>Total Debt Service Funds</b>		<b>\$ 664,040</b>	<b>712,844</b>	<b>719,728</b>	<b>257,321</b>	<b>914,477</b>	<b>-</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>								
41	Water/Sewer Fund	\$ 3,564,514	11,673,652	14,662,701	2,666,936	3,242,401	-	-
43	Solid Waste Fund	4,765,881	3,312,749	5,571,368	-	2,507,262	-	-
<b>Total Enterprise Funds</b>		<b>\$ 8,330,395</b>	<b>14,986,401</b>	<b>20,234,069</b>	<b>2,666,936</b>	<b>5,749,663</b>	<b>-</b>	<b>-</b>
<b>FIDUCIARY FUNDS</b>								
28	Court Trust Fund	\$ 5,154	100	100	-	5,154	-	-
60	Employee Benefit Fund	4,944,453	927,942	276,587	-	5,595,808	-	-
62	Appreciating You Fund	3,373	3,000	3,000	-	3,373	-	-
64	Police Evidence Fund	56,965	10,000	10,000	-	56,965	-	-
65	Firefighter Fund	14,487	3,000	3,000	-	14,487	-	-
66	Cops for Kids Fund	9,145	5,100	5,100	-	9,145	-	-
<b>Total Fiduciary Funds</b>		<b>\$ 5,033,577</b>	<b>949,142</b>	<b>297,787</b>	<b>-</b>	<b>5,684,932</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>\$ 99,068,021</b>	<b>247,095,597</b>	<b>195,693,141</b>	<b>-</b>	<b>150,470,477</b>	<b>3,382,486</b>	<b>21,711,625</b>



**STATE OF NEW MEXICO  
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**Budget Summary**

	Primary Government				
	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted		Increase	Increase
	June 30, 2026	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)
<b>Revenues</b>					
Gross Receipts Taxes	\$ 32,770,480	33,039,204	41,272,982	(268,724)	-0.8%
Property Taxes	5,295,941	4,301,699	5,441,018	994,242	0.0%
Payments in Lieu of Taxes	680,000	680,000	680,000	-	0.0%
Franchise Taxes	1,477,839	1,061,884	1,655,823	415,955	39.2%
Other Taxes	769,034	589,400	689,424	179,634	30.5%
Licenses and Permits	240,400	340,700	298,349	(100,300)	-29.4%
Intergovernmental Grants/Distributions	187,417,525	174,041,237	12,529,462	13,376,288	7.7%
Charges for Services	14,054,032	14,015,722	16,200,567	38,310	0.3%
Fines and Forfeitures	154,000	160,120	204,398	(6,120)	-3.8%
Investment Earnings	1,850,855	70,160	267,165	178,695	2538.0%
Miscellaneous Revenues	736,349	657,455	1,447,016	78,894	12.0%
Impact Fees	700,000	702,000	1,109,675	(2,000)	100.0%
<b>Total Revenues</b>	<b>\$ 246,146,455</b>	<b>229,659,581</b>	<b>81,795,879</b>	<b>16,486,874</b>	<b>7.2%</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 18,058,444	16,755,288	15,634,726	1,303,156	7.8%
Employee Benefits	10,340,634	9,227,570	8,289,221	1,113,064	12.1%
Supplies	4,854,102	4,686,974	3,504,854	167,128	3.6%
Contractual Services	4,803,556	5,070,129	3,654,890	(266,573)	-5.3%
Operating Costs	8,862,253	8,351,267	6,990,499	510,986	6.1%
Capital Outlay	145,410,375	206,059,903	23,790,317	(60,649,528)	-29.4%
Debt Service	3,065,990	3,065,530	3,064,092	460	0.0%
<b>Total Expenditures</b>	<b>\$ 195,395,354</b>	<b>253,216,661</b>	<b>64,928,599</b>	<b>(57,821,307)</b>	<b>-22.8%</b>
<b>Transfers</b>					
Transfer In	\$ 17,607,321	5,200,034	4,940,034	12,407,287	238.6%
Transfers Out	(17,607,321)	(4,940,034)	(4,940,034)	(12,667,287)	256.4%
<b>Total Transfers</b>	<b>\$ -</b>	<b>260,000</b>	<b>-</b>	<b>(260,000)</b>	<b>0.0%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 50,751,101</b>	<b>(23,297,080)</b>	<b>16,867,280</b>	<b>74,048,181</b>	<b>30.0%</b>

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**General Fund Summary**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Revenues</b>					
Gross Receipts Taxes	\$ 28,007,266	27,722,755	34,552,660	284,511	1.0%
Property Taxes	4,583,097	3,865,333	4,722,081	717,764	18.6%
Payments in Lieu of Taxes	680,000	680,000	680,000	-	0.0%
Franchise Taxes	1,425,839	1,009,884	1,599,102	415,955	41.2%
Other Taxes	147,673	146,400	159,634	1,273	0.9%
Licenses and Permits	240,400	340,700	298,349	(100,300)	-29.4%
Intergovernmental Grants/Distributions	2,076,893	2,682,491	1,378,689	(605,598)	-22.6%
Charges for Services	1,455,026	1,383,843	1,362,273	71,183	5.1%
Fines and Forfeitures	154,000	160,120	204,398	(6,120)	-3.8%
Investment Earnings	1,825,820	45,000	214,423	1,780,820	3957.4%
Miscellaneous Revenues	701,349	627,455	1,431,179	73,894	11.8%
<b>Total Revenues</b>	<b>\$ 41,297,363</b>	<b>38,663,981</b>	<b>46,602,788</b>	<b>2,633,382</b>	<b>6.8%</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 14,792,882	13,515,105	12,483,287	1,277,777	9.5%
Employee Benefits	8,446,950	7,345,057	6,535,899	1,101,893	15.0%
Supplies	3,260,335	3,104,902	2,271,917	155,433	5.0%
Contractual Services	2,517,602	2,538,086	1,826,760	(20,484)	-0.8%
Operating Costs	3,858,869	3,572,815	2,970,023	286,054	8.0%
Capital Outlay	7,533,444	5,783,213	2,603,504	1,750,231	30.3%
Debt Service	179,752	179,752	178,327	-	0.0%
<b>Total Expenditures</b>	<b>\$ 40,589,834</b>	<b>36,038,930</b>	<b>28,869,717</b>	<b>4,550,904</b>	<b>12.6%</b>
<b>Transfers</b>					
Transfers Out	(19,200,000)	(4,500,000)	(4,500,000)	(11,350,000)	252.2%
<b>Total Transfers</b>	<b>(19,200,000)</b>	<b>(4,500,000)</b>	<b>(4,500,000)</b>	<b>(11,350,000)</b>	<b>252.2%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (18,492,471)</b>	<b>(1,874,949)</b>	<b>13,233,071</b>	<b>(13,267,522)</b>	

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General Fund (11)  
Schedule of Revenues

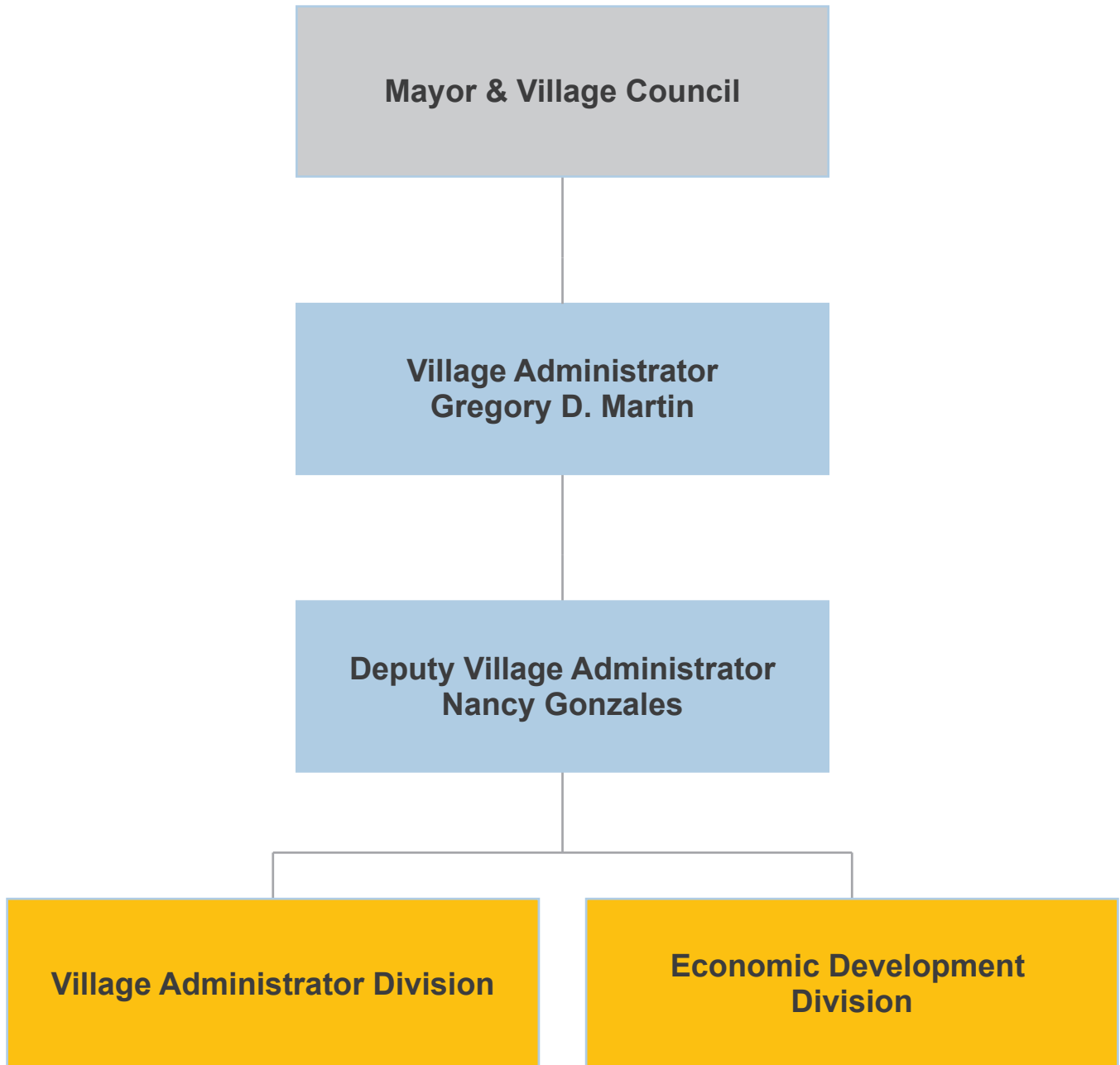
	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed June 30, 2026	Final Adjusted June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)	
<b>Gross Receipts Taxes</b>						
11-320-4107	Gross Receipts Taxes: Municipal	\$ 17,352,190	16,374,286	19,705,296	977,904	5.97%
11-320-4117	Gross Receipts Taxes: State Share	10,702,888	11,545,312	14,993,117	(842,424)	-7.30%
11-320-4045	Gross Receipts Taxes: EMS	356,484	372,944	420,147	(16,460)	-4.41%
11-320-4109	Gross Receipts Taxes: Admin Fee	(404,296)	(569,787)	(565,900)	165,491	-29.04%
<b>Total Gross Receipts Taxes</b>		<b>28,007,266</b>	<b>27,722,755</b>	<b>34,552,660</b>	<b>284,511</b>	<b>1.03%</b>
<b>Property Taxes</b>						
11-300-4101	Property Taxes	4,583,097	3,865,333	4,722,081	717,764	18.57%
<b>Total Property Taxes</b>		<b>4,583,097</b>	<b>3,865,333</b>	<b>4,722,081</b>	<b>717,764</b>	<b>18.57%</b>
<b>Payments in Lieu of Taxes</b>						
11-300-4100	Payment in Lieu of Taxes	680,000	680,000	680,000	-	0.00%
<b>Total Payments in Lieu of Taxes</b>		<b>680,000</b>	<b>680,000</b>	<b>680,000</b>	<b>-</b>	<b>0.00%</b>
<b>Franchise Taxes</b>						
11-310-4103	Franchise Tax: Electrical	1,248,844	849,610	1,451,161	399,234	46.99%
11-310-4104	Franchise Tax: Gas	86,281	74,000	87,082	12,281	16.60%
11-310-4105	Franchise Tax: Telephone	15,407	11,874	10,953	3,533	29.75%
11-310-4106	Franchise Tax: Cable	75,307	74,400	49,906	907	1.22%
<b>Total Franchise Taxes</b>		<b>1,425,839</b>	<b>1,009,884</b>	<b>1,599,102</b>	<b>415,955</b>	<b>41.19%</b>
<b>Other Taxes</b>						
11-340-4114	Other Taxes: Auto Tax 10%	105,615	104,400	113,506	1,215	1.16%
11-340-4115	Other Taxes: Auto Tax 15%	42,058	42,000	46,128	58	0.14%
<b>Total Other Taxes</b>		<b>147,673</b>	<b>146,400</b>	<b>159,634</b>	<b>1,273</b>	<b>0.87%</b>
<b>Licenses and Permits</b>						
11-330-4110	Short Term Rentals	300	300	100	-	0.00%
11-330-4012	Pet Licenses	5,500	5,500	6,799	-	0.00%
11-330-4013	Zoning Application Fees	3,500	2,500	1,175	1,000	40.00%
11-330-4014	Sign Permit Fees	3,000	5,200	3,755	(2,200)	-42.31%
11-330-4015	Special Event Permit Fees	200	200	-	-	0.00%
11-330-4050	Floodplain Development	700	-	-	700	100.00%
11-330-4108	Liquor & Cannabis Licenses	2,200	7,000	6,103	(4,800)	-68.57%
11-330-4109	Business Registrations	40,000	40,000	26,545	-	0.00%
11-330-4111	Development Plans	25,000	20,000	30,381	5,000	25.00%
11-330-4121	Subdivision Application Fees	10,000	10,000	7,100	-	0.00%
11-330-4122	Subdivision Engineering Fees	150,000	250,000	216,391	(100,000)	-40.00%
<b>Total Licenses and Permits</b>		<b>240,400</b>	<b>340,700</b>	<b>298,349</b>	<b>(100,300)</b>	<b>-29.44%</b>
<b>Intergovernmental Grants/Distributions</b>						
11-344-4009	Legislative Appropriation - PD	1,418,956	1,410,000	693,048	8,956	0.64%
11-344-4010	Legislative Appropriation - Fire	-	175,000	109,502	(175,000)	-100.00%
11-344-4011	Legislative Appropriation - Parks	400,000	720,000	171,877	(320,000)	-44.44%
11-380-4009	Library State Aid Grant	13,122	18,091	18,071	(4,969)	-27.47%
11-380-4014	Rural Technology Fund-Library	195	1,900	1,900	(1,705)	-89.74%
11-380-4025	Library G.O. Bond Revenue	86,770	60,000	71,331	26,770	44.62%
11-382-4009	NM Game & Fish Grant	-	10,860	23,140	(10,860)	-100.00%
11-384-4009	Fire Dept Grant Revenue	-	2,500	2,500	(2,500)	-100.00%
11-385-4016	DFA Recruitment Grant YR2	-	187,500	187,500	(187,500)	-100.00%
11-385-4017	DFA Recruitment Grant YR3	93,750	-	-	93,750	100.00%
11-385-4015	DFA Retention Grant - YR3	-	56,250	56,250	(56,250)	-100.00%
11-385-4055	DOJ Bulletproof Vest Program	3,100	3,000	3,000	100	3.33%
11-385-4059	NMDOT Traffic Safety Grant	43,000	37,390	40,570	5,610	15.00%
11-385-4091	DOJ Edward Byrne Grant	18,000	-	-	18,000	100.00%
<b>Total Intergovernmental Grants/Distributions</b>		<b>\$ 2,076,893</b>	<b>2,682,491</b>	<b>1,378,689</b>	<b>(605,598)</b>	<b>-22.58%</b>

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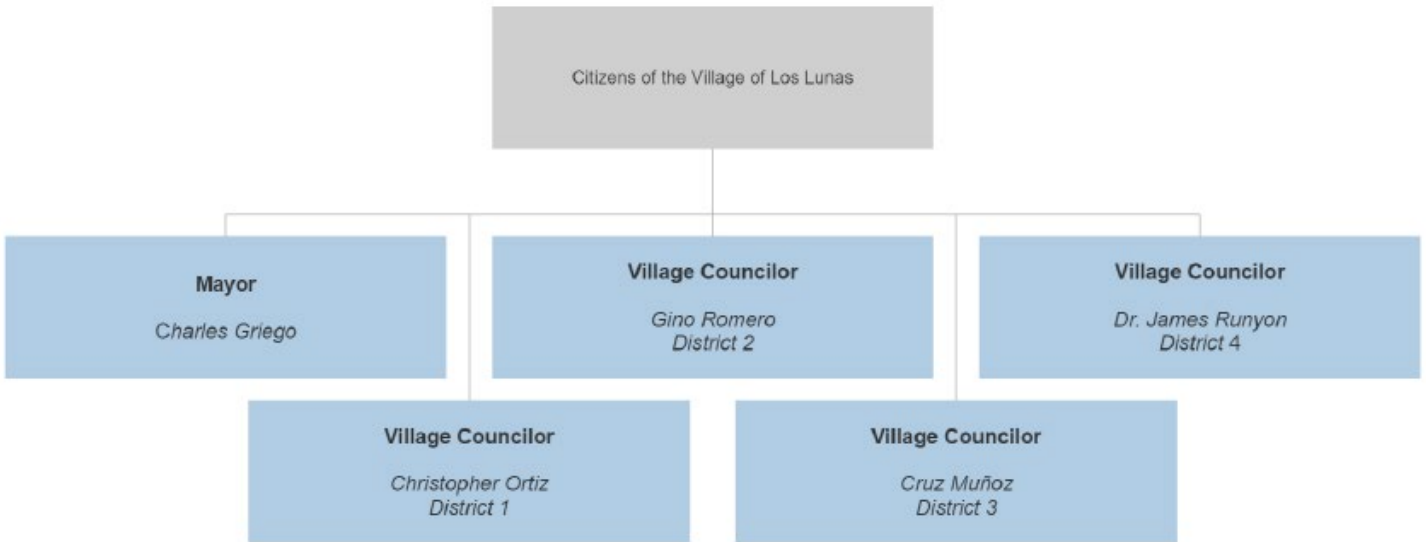
General Fund (11) (Continued)  
Schedule of Revenues (Continued)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2026	Final Adjusted June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Charges for Services</b>					
11-330-4113 NSF Check Charge	-	25	75	(25)	-100.00%
11-350-4010 Library Sales	\$ 2,500	4,000	4,307	(1,500)	-37.50%
11-350-4011 Park Impact Fees	-	-	-	-	100.00%
11-350-4019 Museum Sales	2,300	2,500	3,211	(200)	-8.00%
11-350-4118 Printing & Copying: Misc	50	50	98	-	0.00%
11-350-4119 Police Report Revenue	4,000	3,800	5,141	200	5.26%
11-350-4120 Paving Cuts	2,500	2,400	1,375	100	4.17%
11-350-4123 Bookkeeping Fees	1,023,636	933,028	933,028	90,608	9.71%
11-350-4136 Rio Metro Transportation Reven	351,040	351,040	266,492	-	0.00%
11-385-4071 Police Overtime Reimbursement	-	20,000	22,550	(20,000)	-100.00%
11-386-4053 Summer Recreation: LL Schools	9,000	9,000	-	-	0.00%
11-386-4054 Summer Recreation: Valencia Co	5,000	3,000	5,000	2,000	66.67%
11-386-4059 Summer Recreation Fees	55,000	55,000	120,696	-	0.00%
<b>Total Charges for Services</b>	<b>1,455,026</b>	<b>1,383,843</b>	<b>1,361,973</b>	<b>71,183</b>	<b>5.14%</b>
<b>Fines and Forfeitures</b>					
11-360-4018 Library Fees	4,000	3,000	4,638	1,000	33.33%
11-360-4140 Automated Speed Enforcement	150,000	100,000	117,275	50,000	50.00%
11-360-4125 Court Fines	-	54,000	78,733	(54,000)	-100.00%
11-360-4130 Court Costs	-	3,120	3,752	(3,120)	-100.00%
<b>Total Fines and Forfeitures</b>	<b>154,000</b>	<b>160,120</b>	<b>204,398</b>	<b>(6,120)</b>	<b>-3.82%</b>
<b>Investment Earnings</b>					
11-306-4060 Interest Income	1,825,820	45,000	214,423	1,780,820	3957.38%
<b>Total Investment Earnings</b>	<b>1,825,820</b>	<b>45,000</b>	<b>214,423</b>	<b>1,780,820</b>	<b>3957.38%</b>
<b>Miscellaneous Revenues</b>					
11-370-4004 Contributions/Donations	-	-	5,500	-	100.00%
11-370-4010 Insurance Recoveries	40,000	45,000	83,421	(5,000)	-11.11%
11-370-4014 Miscellaneous/Other Revenue	40,000	21,900	785,774	18,100	82.65%
11-370-4019 BCBS Employee Wellness Rev	35,000	35,000	35,000	-	0.00%
11-350-4021 Printing & Copying: Library	5,000	6,200	6,742	(1,200)	-19.35%
11-370-4026 Property Rental Revenue	65,000	65,000	50,213	-	0.00%
11-370-4029 Property Lease Revenue	471,336	406,888	407,310	64,448	15.84%
11-370-4089 Facility Rental Revenue	10,000	5,000	10,213	5,000	100.00%
11-370-4128 Proceeds from Sale of Assets	10,000	10,000	8,056	-	0.00%
11-380-4004 Donations/Contributions: Libra	15,250	15,189	14,162	61	0.40%
11-380-4005 Donations/Contributions: Museu	1,200	-	-	1,200	100.00%
11-380-4007 E-Rate Reimbursement	2,563	12,178	14,945	(9,615)	-78.95%
11-385-4057 WIOA Reimbursements	6,000	5,100	9,843	900	17.65%
<b>Total Miscellaneous Revenues</b>	<b>701,349</b>	<b>627,455</b>	<b>1,431,179</b>	<b>73,894</b>	<b>11.78%</b>
<b>Total General Fund Revenues</b>	<b>\$ 41,297,363</b>	<b>38,663,981</b>	<b>46,602,788</b>	<b>2,633,382</b>	<b>6.81%</b>

# Administration Department



## Mayor & Council Division



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Mayor & Council Division**

**Mission:**

Provide professional, effective and comprehensive municipal services for the Village of Los Lunas, by developing and following a long-term vision for the Village, by seeking input from, and communicating with, Village residents, businesses, and other stakeholders.

**Description:**

The Mayor and Village Council is the legislative and policy-making body of the municipal government. Each position is elected to serve a four-year term to set Village policies by passing ordinances and resolutions. The governing body determines the Village's annual budget, appoints and removes certain appointed officials, and generally oversees Village programs and services.

**Priorities:**

On October 22, 2022, the governing body participated in a Strategic Planning Workshop for the purpose of establishing new Council Strategic Priorities for the years 2023-2027. On January 19, 2023, the governing body participated in a follow-up Strategic Priorities Workshop to further discuss the new Council Strategic Priorities, and develop goals and action statements for each priority, which were subsequently approved at a regular Council meeting on February 9, 2023. The resulting Council Strategic Priorities for 2023-2027 are as follows:

- I-25 Interchange and East-West Corridor (Los Lunas Boulevard) Project
- Quality of Life Improvements
- Infrastructure Improvements
- Economic Development
- Personnel

For more detailed information, see "Council Strategic Priorities" section of this budget document.

**Goals & Objectives:**

- Review and approve the annual Village budget.
- Review/update Village ordinances and resolutions.
- Review Village zoning and business regulations.
- Appoint various positions within the Village, including various boards and commissions.
- Study problems and evaluate and implement desired solutions and best practices.
- Hold public meetings throughout the year, including regular Council meetings, public hearings, Council workshops, etc., to represent citizens of the Village, and serve the public interest.
- Work with the village administrator to shape the strategic direction of the Village.

STATE OF NEW MEXICO  
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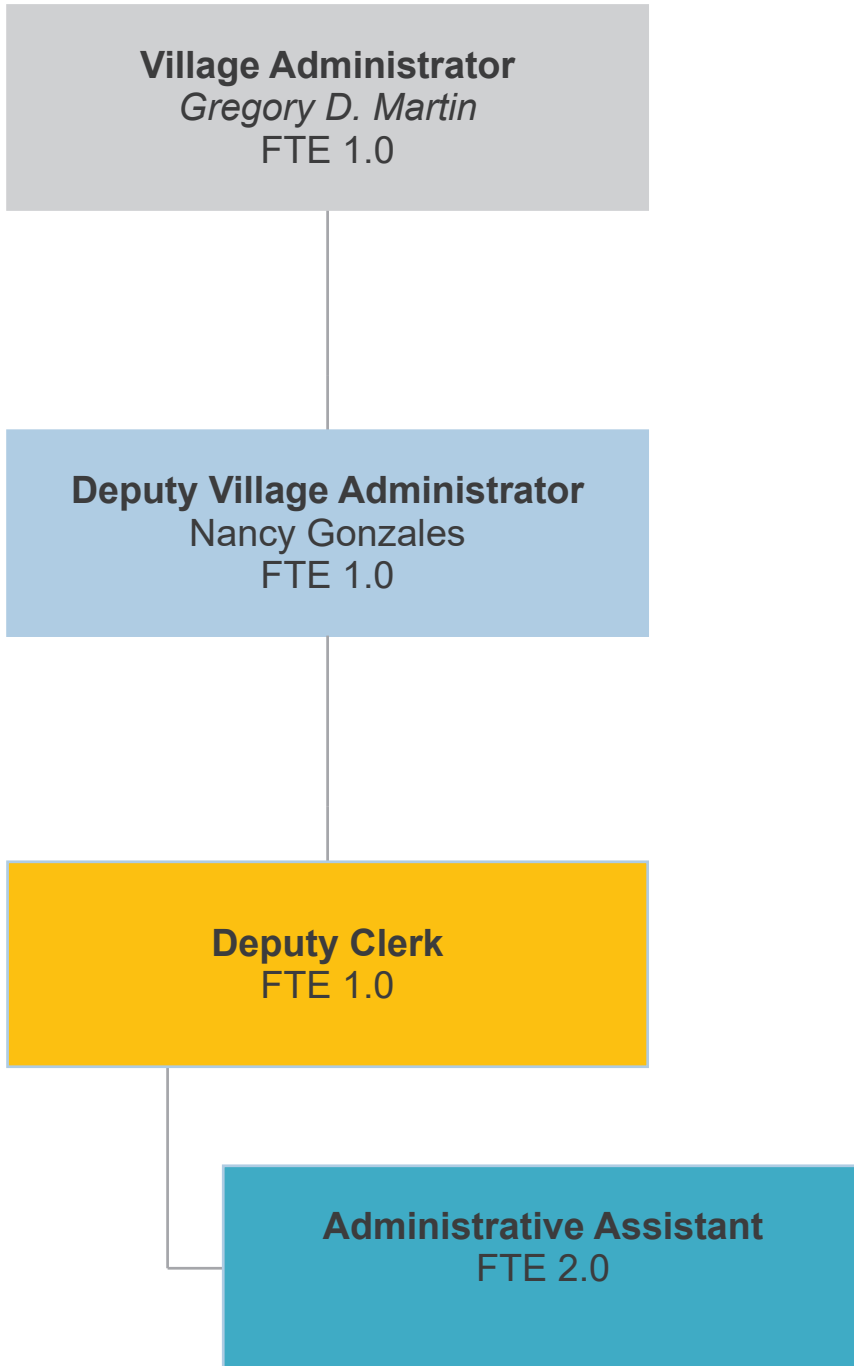
General Fund (11)  
Administration Department  
Mayor & Council Division (431)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase (Decrease)	Increase (Decrease)
	June 30, 2026	June 30, 2025			
<b>Salaries and Wages</b>					
11-431-5110 Salaries: Elected Officials	\$ 60,500	60,501	60,500	(1)	0.00%
<b>Total Salaries and Wages</b>	<b>60,500</b>	<b>60,501</b>	<b>60,500</b>	<b>(1)</b>	<b>0.00%</b>
<b>Employee Benefits</b>					
11-431-5210 FICA: Social Security	3,751	3,751	2,950	-	0.00%
11-431-5211 FICA: Medicare	878	878	690	-	0.00%
11-431-5220 Retirement	13,891	13,383	10,713	508	3.80%
11-431-5221 Retiree Health Care	2,420	2,420	1,940	-	0.00%
11-431-5230 Health and Medical Premiums	92,244	85,646	85,643	6,598	7.70%
11-431-5231 Dental Insurance Premiums	2,263	2,263	2,180	-	0.00%
11-431-5232 Life Insurance Premiums	130	130	96	-	0.00%
11-431-5233 Disability Insurance Premiums	273	273	-	-	0.00%
11-431-5240 Unemployment Compensation	200	200	-	-	0.00%
11-431-5250 Workers Compensation Premium	46	46	-	-	0.00%
11-431-5290 Other Employee Benefits	800	800	333	-	0.00%
<b>Total Employee Benefits</b>	<b>116,896</b>	<b>109,790</b>	<b>104,545</b>	<b>7,106</b>	<b>6.47%</b>
<b>Supplies</b>					
11-431-5310 General Office Supplies	250	250	95	-	0.00%
11-431-5320 Furniture/Fixtures/Equipment	500	1,000	-	(500)	-50.00%
11-431-5321 Technology Equipment/Hardware	12,300	-	-	12,300	100.00%
11-431-5330 Training Supplies	250	250	-	-	0.00%
11-431-5380 Software	5,860	5,234	4,971	626	11.96%
11-431-5390 Other Supplies	250	400	-	(150)	-37.50%
<b>Total Supplies</b>	<b>19,410</b>	<b>7,134</b>	<b>5,066</b>	<b>12,276</b>	<b>172.08%</b>
<b>Contractual Services</b>					
11-431-5410 Professional Services	110,000	101,501	72,449	8,499	8.37%
11-431-5420 Attorney Fees	2,000	2,000	748	-	0.00%
11-431-5440 Other Services	514	5,113	4,291	(4,599)	-89.95%
<b>Total Contractual Services</b>	<b>112,514</b>	<b>108,614</b>	<b>77,488</b>	<b>3,900</b>	<b>3.59%</b>
<b>Operating Costs</b>					
11-431-5514 Training and Seminars	1,650	1,951	1,950	(301)	-15.43%
11-431-5515 Employee Travel	8,400	19	-	8,381	44110.53%
11-431-5521 Telecommunications	4,309	4,309	3,628	-	0.00%
11-431-5522 Subscriptions and Dues	88,000	81,600	81,538	6,400	7.84%
11-431-5523 Insurance Premiums	7,343	7,695	7,694	(352)	-4.57%
11-431-5524 Printing/Publishing/Advertisin	2,000	1,596	832	404	25.31%
11-431-5570 Utilities: Electricity	9,000	6,540	6,467	2,460	37.61%
11-431-5571 Utilities: Natural Gas	500	732	731	(232)	-31.69%
11-431-5572 Utilities: Water	5,000	4,194	3,739	806	19.22%
11-431-5590 Other Operating Costs	750	500	163	250	50.00%
<b>Total Operating Costs</b>	<b>126,952</b>	<b>109,136</b>	<b>106,742</b>	<b>17,816</b>	<b>16.32%</b>
<b>Total Mayor &amp; Council Division Expenditures</b>	<b>\$ 436,272</b>	<b>395,175</b>	<b>354,341</b>	<b>41,097</b>	<b>10.40%</b>



# Village Administrator Division

FTE 5.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Village Administrator Division**

**Mission:**

Create a supportive and responsive work environment for the Village of Los Lunas by promoting public interests, implementing public policy, following Council direction, providing professional guidance and advice to the governing body, and upholding community and organizational values.

**Description:**

The village administrator is an appointed position, under direction of the governing body, responsible for the efficient and effective operation, coordination and oversight of services provided by the Village of Los Lunas. These responsibilities include overseeing and coordinating the day-to-day work activities of the following Village departments: Administration, Finance, Human Resources, Information Technology, Police, Fire, Parks and Recreation, Library, Community Development, and Public Works. The village administrator also serves as the clerk/treasurer of the Village, and, as such, with the assistance of the deputy clerk and finance director, is responsible for following all open meetings, public records and purchasing requirements of the State of New Mexico and the Village.

**Priorities:**

- 100% of packets distributed to Council by Thursday at 5pm on week prior to Council meetings
- 100% of Monthly Reports distributed to Council by the 10<sup>th</sup> of the month at 5pm
- Annual Report distributed to Council by February 15<sup>th</sup> at 5pm

**Goals & Objectives:**

- Communicate with the Mayor, Village Council and department directors, on a regular basis to advise them of the financial status of the Village, as well as the status of major projects and accomplishments. Prepare written reports, as needed.
- Work with the finance director, leadership team and governing body, to develop, implement and monitor the annual budget, striving to minimize costs and maximize revenue.
- Develop and administer appropriate laws, ordinances, policies and regulations, deemed necessary for the safe, economical, and efficient management and protection of Village resources, assets, programs and services.
- Receive suggestions and input from citizens, and work toward their acceptable resolution.

STATE OF NEW MEXICO  
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General Fund (11)  
Administration Department  
Village Administrator Division (432)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Salaries and Wages</b>					
11-432-5120 Salaries: Full-Time Positions	\$ 466,707	402,721	401,895	63,986	15.89%
11-432-5130 Salaries: Part-Time Positions	-	7,182	-	(7,182)	-100.00%
11-432-5180 Salaries: Other Wages	100,306	95,073	3,657	5,233	5.50%
<b>Total Salaries and Wages</b>	<b>567,013</b>	<b>504,976</b>	<b>405,552</b>	<b>62,037</b>	<b>12.29%</b>
<b>Employee Benefits</b>					
11-432-5210 FICA: Social Security	27,416	23,613	23,613	3,803	16.11%
11-432-5211 FICA: Medicare	6,768	5,840	5,721	928	15.89%
11-432-5220 Retirement	107,156	89,082	88,781	18,074	20.29%
11-432-5221 Retiree Health Care	18,669	16,109	15,823	2,560	15.89%
11-432-5230 Health and Medical Premiums	82,524	54,050	54,050	28,474	52.68%
11-432-5231 Dental Insurance Premiums	2,273	1,560	1,503	713	45.71%
11-432-5232 Life Insurance Premiums	130	104	88	26	25.00%
11-432-5233 Disability Insurance Premiums	2,101	913	865	1,188	130.12%
11-432-5240 Unemployment Compensation	1,541	855	424	686	80.23%
11-432-5250 Workers Compensation Premium	46	37	37	9	24.32%
11-432-5290 Other Employee Benefits	900	900	720	-	0.00%
<b>Total Employee Benefits</b>	<b>249,524</b>	<b>193,063</b>	<b>191,625</b>	<b>56,461</b>	<b>29.24%</b>
<b>Supplies</b>					
11-432-5310 General Office Supplies	2,500	2,473	2,473	27	1.09%
11-432-5311 Kitchen Supplies	300	300	-	-	0.00%
11-432-5312 Janitorial Supplies	300	329	329	(29)	-8.81%
11-432-5314 Maintenance Supplies	1,500	2,000	548	(500)	-25.00%
11-432-5320 Furniture/Fixtures/Equipment	5,500	-	-	5,500	100.00%
11-432-5321 Technology Equipment/Hardware	19,900	3,100	715	16,800	541.94%
11-432-5330 Training Supplies	250	250	-	-	0.00%
11-432-5370 Vehicle Fuel	1,500	1,400	808	100	7.14%
11-432-5371 Vehicle Tires	-	900	707	(900)	-100.00%
11-432-5372 Vehicle Lubricants	200	200	55	-	0.00%
11-432-5380 Software	8,080	12,278	12,072	(4,198)	-34.19%
11-432-5390 Other Supplies	1,000	750	71	250	33.33%
<b>Total Supplies</b>	<b>41,030</b>	<b>23,980</b>	<b>17,778</b>	<b>17,050</b>	<b>71.10%</b>
<b>Contractual Services</b>					
11-432-5410 Professional Services	91,500	125,430	123,578	(33,930)	-27.05%
11-432-5420 Attorney Fees	9,500	9,500	31	-	0.00%
11-432-5440 Other Services	2,514	6,113	4,986	(3,599)	-58.87%
<b>Total Contractual Services</b>	<b>103,514</b>	<b>141,043</b>	<b>128,595</b>	<b>(37,529)</b>	<b>-26.61%</b>
<b>Operating Costs</b>					
11-432-5514 Training and Seminars	4,050	2,400	2,374	1,650	68.75%
11-432-5515 Employee Travel	8,100	6,500	3,938	1,600	24.62%
11-432-5520 Postage	250	400	31	(150)	-37.50%
11-432-5521 Telecommunications	5,281	4,201	3,589	1,080	25.71%
11-432-5522 Subscriptions and Dues	5,000	5,000	4,608	-	0.00%
11-432-5523 Insurance Premiums	6,356	5,516	5,472	840	15.23%
11-432-5524 Printing/Publishing/Advertisin	9,000	11,000	7,783	(2,000)	-18.18%
11-432-5527 Fleet Maintenance	500	500	479	-	0.00%
11-432-5570 Utilities: Electricity	8,800	8,740	6,467	60	0.69%
11-432-5571 Utilities: Natural Gas	600	696	695	(96)	-13.79%
11-432-5572 Utilities: Water	5,000	4,830	3,772	170	3.52%
11-432-5580 Repairs and Maintenance	2,000	2,053	1,985	(53)	-2.58%
11-432-5590 Other Operating Costs	50,000	42,698	42,598	7,302	17.10%
<b>Total Operating Costs</b>	<b>104,937</b>	<b>94,534</b>	<b>83,791</b>	<b>10,403</b>	<b>11.00%</b>
<b>Capital Outlay</b>					
11-432-5650 Buildings & Structures	25,000	-	-	25,000	100.00%
<b>Total Capital Outlay</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>100.00%</b>
<b>Total Village Administrator Division Expenditures</b>	<b>\$ 1,091,018</b>	<b>957,596</b>	<b>827,341</b>	<b>133,422</b>	<b>13.93%</b>

# Economic Development Division

FTE 1.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Economic Development Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

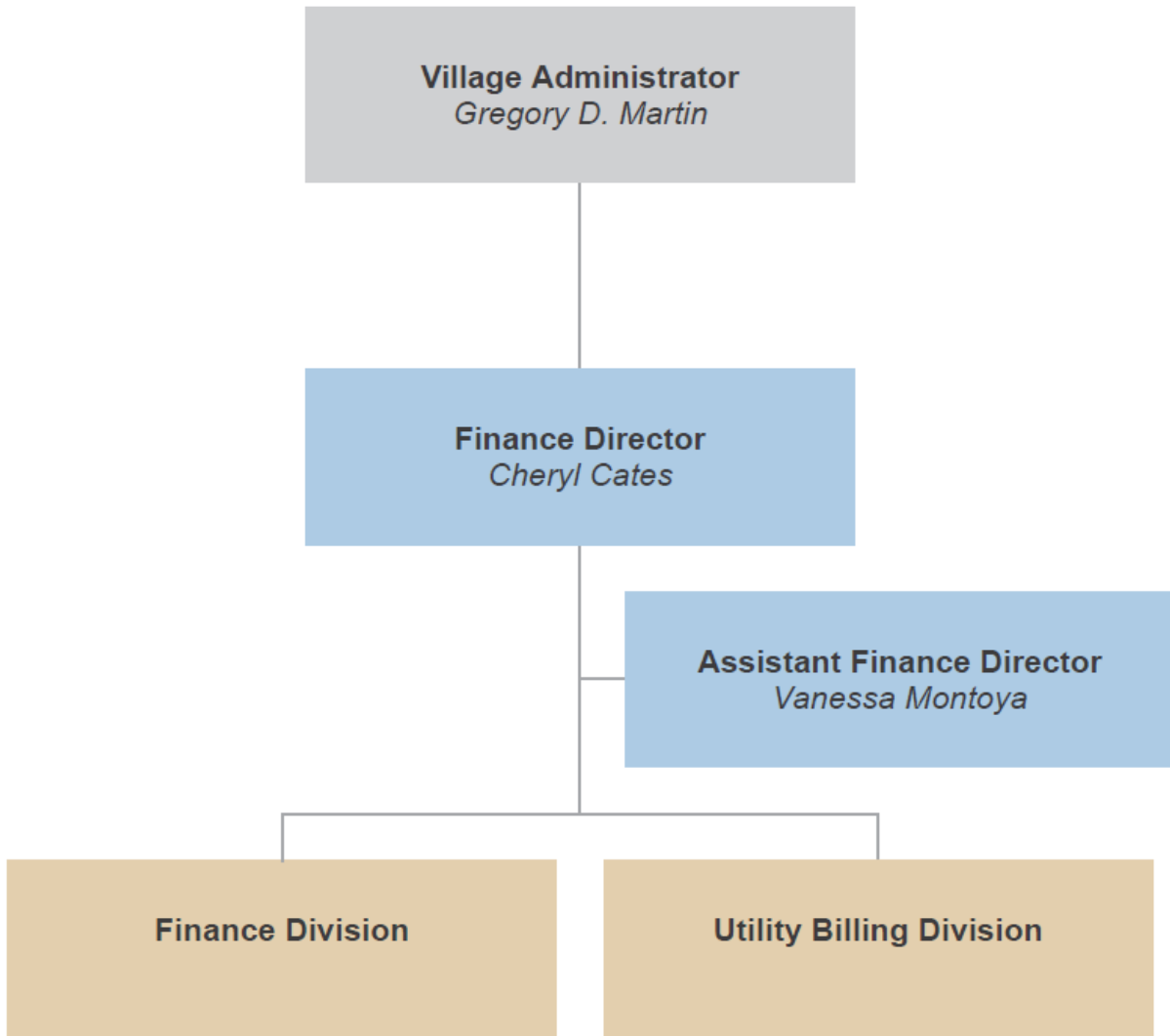
- **Attract High-Quality Businesses:** Collaborate with developers, landowners, businesses, and regional partners to attract industries that support job creation, economic diversification, and sustainable growth.
- **Promote Tourism:** Strengthen Los Lunas' profile as a tourist destination through new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

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026

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

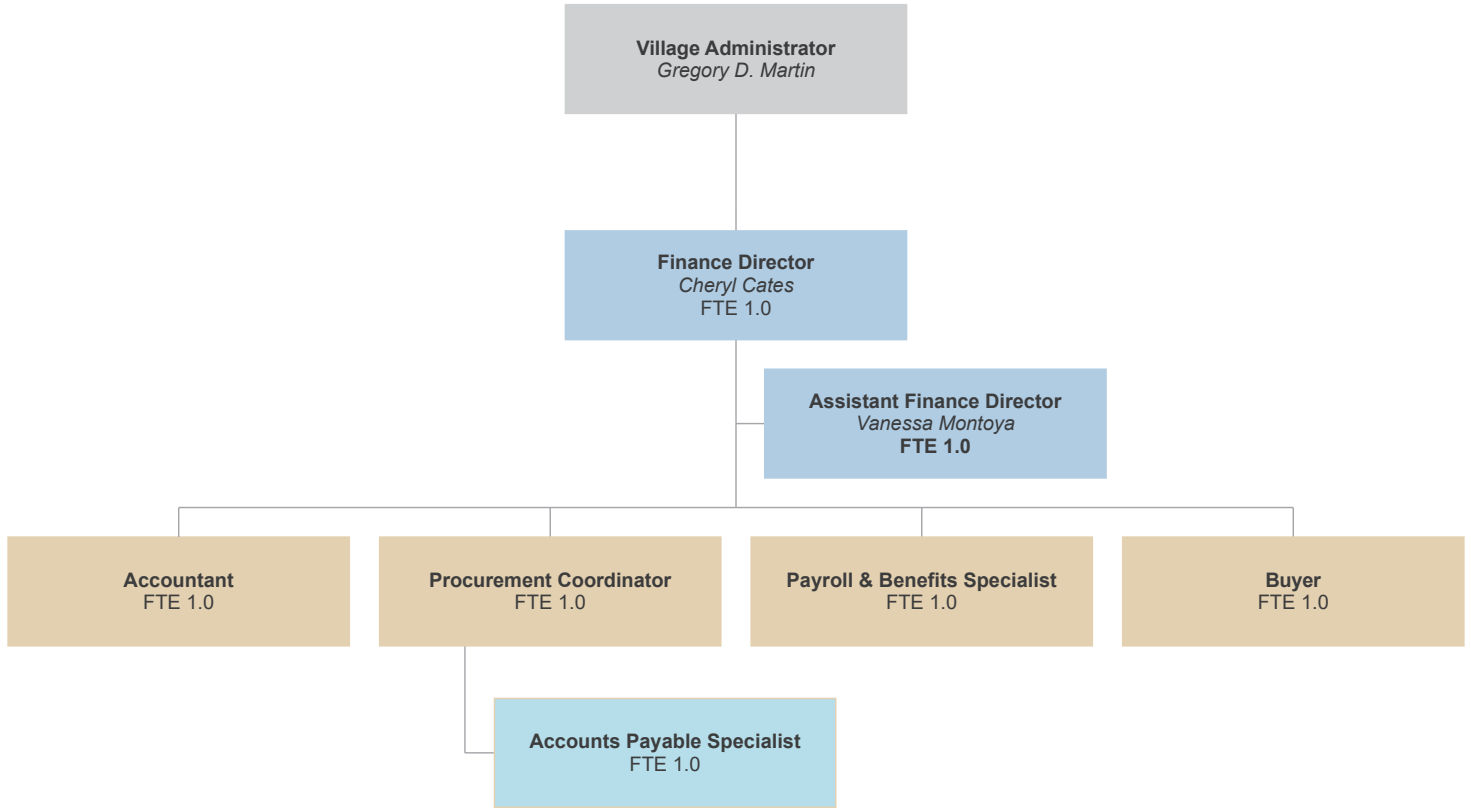
	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Salaries and Wages</b>					
11-452-5120 Salaries: Full-Time Positions	\$ 83,346	78,770	78,602	4,576	5.81%
<b>Total Salaries and Wages</b>	<b>83,346</b>	<b>78,770</b>	<b>78,602</b>	<b>4,576</b>	<b>5.81%</b>
<b>Employee Benefits</b>					
11-452-5210 FICA: Social Security	5,167	4,884	4,481	283	5.79%
11-452-5211 FICA: Medicare	1,209	1,143	1,048	66	5.77%
11-452-5220 Retirement	19,137	17,424	17,364	1,713	9.83%
11-452-5221 Retiree Health Care	3,334	3,151	3,144	183	5.81%
11-452-5230 Health and Medical Premiums	13,930	11,937	11,935	1,993	16.70%
11-452-5231 Dental Insurance Premiums	425	415	409	10	2.41%
11-452-5232 Life Insurance Premiums	26	26	24	-	0.00%
11-452-5233 Disability Insurance Premiums	376	355	233	21	5.92%
11-452-5240 Unemployment Compensation	276	260	108	16	6.15%
11-452-5250 Workers Compensation Premium	10	10	9	-	0.00%
11-452-5290 Other Employee Benefits	400	300	300	100	33.33%
<b>Total Employee Benefits</b>	<b>44,290</b>	<b>39,905</b>	<b>39,055</b>	<b>4,385</b>	<b>10.99%</b>
<b>Supplies</b>					
11-452-5310 General Office Supplies	1,000	500	365	500	100.00%
11-452-5312 Janitorial Supplies	200	200	115	-	0.00%
11-452-5314 Maintenance Supplies	200	917	887	(717)	-78.19%
11-452-5320 Furniture/Fixtures/Equipment	500	2,000	1,300	(1,500)	-75.00%
11-452-5321 Technology Equipment/Hardware	1,000	5,965	5,715	(4,965)	-83.24%
11-452-5340 Uniforms	250	500	-	(250)	-50.00%
11-452-5370 Vehicle Fuel	2,000	350	200	1,650	471.43%
11-452-5372 Vehicle Lubricants	100	100	-	-	0.00%
11-452-5380 Software	4,950	8,706	8,243	(3,756)	-43.14%
11-452-5390 Other Supplies	900	1,100	301	(200)	-18.18%
<b>Total Supplies</b>	<b>11,100</b>	<b>20,338</b>	<b>17,126</b>	<b>(9,238)</b>	<b>-45.42%</b>
<b>Contractual Services</b>					
11-452-5410 Professional Services	115,000	22,600	22,549	92,400	408.85%
11-452-5420 Attorney Fees	20,000	19,387	19,387	613	3.16%
11-452-5440 Other Services	2,000	1,800	1,057	200	11.11%
<b>Total Contractual Services</b>	<b>137,000</b>	<b>43,787</b>	<b>42,993</b>	<b>93,213</b>	<b>212.88%</b>
<b>Operating Costs</b>					
11-452-5514 Training and Seminars	5,120	2,750	2,750	2,370	86.18%
11-452-5515 Employee Travel	8,450	4,416	4,210	4,034	91.35%
11-452-5520 Postage	200	200	-	-	0.00%
11-452-5521 Telecommunications	1,985	3,918	3,375	(1,933)	-49.34%
11-452-5522 Subscription and Dues	3,945	3,776	3,635	169	4.48%
11-452-5523 Insurance Premiums	1,469	1,293	1,282	176	13.61%
11-452-5524 Printing/Publishing/Advertisin	21,000	1,000	8,265	20,000	2000.00%
11-452-5527 Fleet Maintenance	250	500	139	(250)	-50.00%
11-452-5570 Utilities: Electricity	1,200	1,200	1,052	-	0.00%
11-452-5571 Utilities: Natural Gas	210	177	177	33	18.64%
11-452-5572 Utilities: Water	-	775	-	(775)	-100.00%
11-452-5580 Repairs and Maintenance	100	551	550	(451)	-81.85%
11-452-5590 Other Operating Costs	6,000	7,263	5,786	(1,263)	-17.39%
<b>Total Operating Costs</b>	<b>49,929</b>	<b>27,819</b>	<b>31,221</b>	<b>22,110</b>	<b>79.48%</b>
<b>Capital Purchases</b>					
11-452-5603 Vehicles	-	38,035	38,034	(38,035)	-100.00%
<b>Total Capital Purchases</b>	<b>-</b>	<b>38,035</b>	<b>38,034</b>	<b>(38,035)</b>	<b>-100.00%</b>
<b>Total Economic Development Division Expenditures</b>	<b>\$ 325,665</b>	<b>248,654</b>	<b>247,031</b>	<b>77,011</b>	<b>30.97%</b>

# Finance Department



# Finance Division

FTE 7.0





**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Finance Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

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

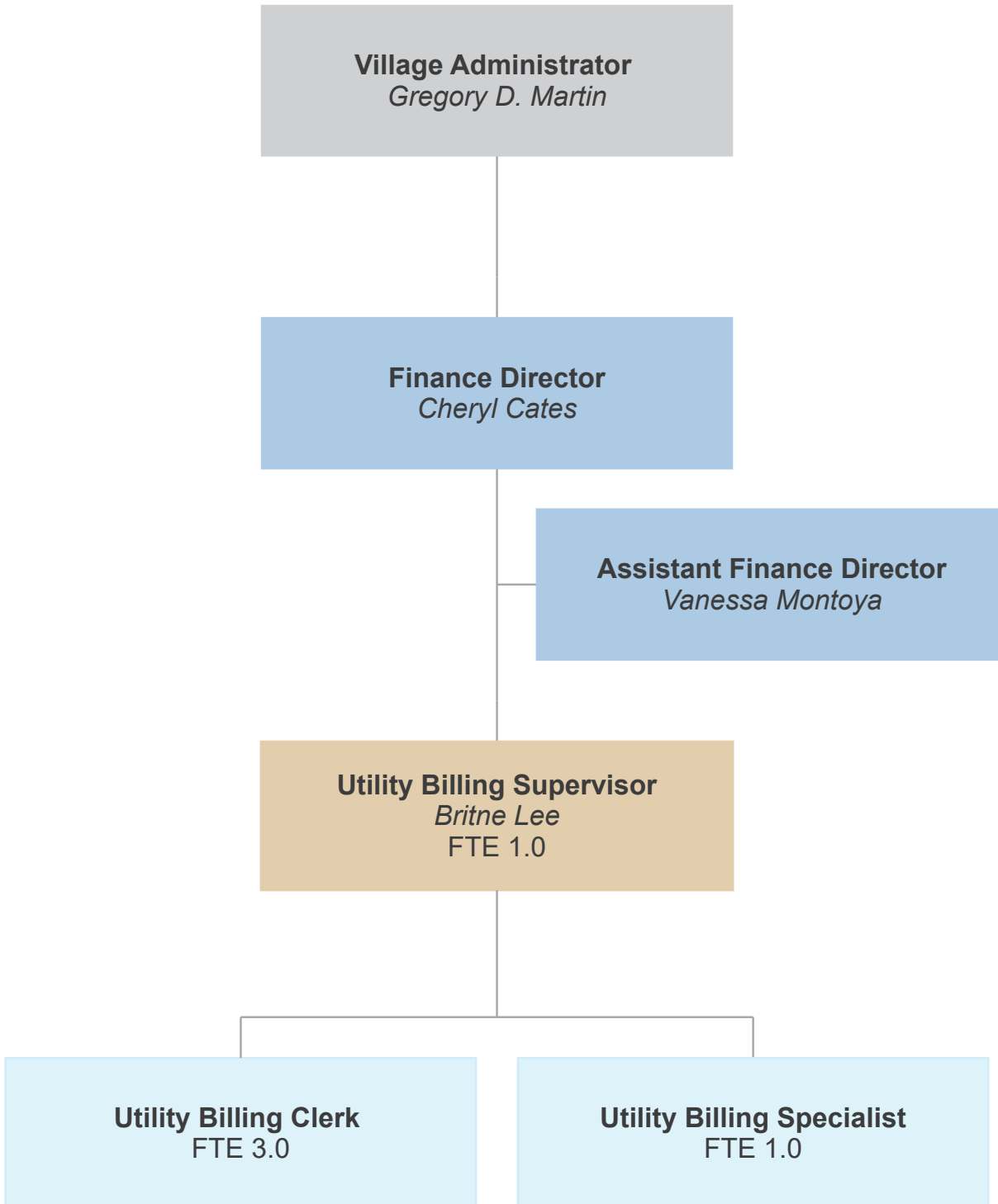
STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Salaries and Wages</b>					
11-433-5120	Salaries: Full-Time Positions	\$ 504,109	430,560	407,494	73,549 17.08%
<b>Total Salaries and Wages</b>		<b>504,109</b>	<b>430,560</b>	<b>407,494</b>	<b>73,549 17.08%</b>
<b>Employee Benefits</b>					
11-433-5210	FICA: Social Security	31,254	26,695	24,163	4,559 17.08%
11-433-5211	FICA: Medicare	7,310	6,244	5,651	1,066 17.07%
11-433-5220	Retirement	115,744	95,240	90,037	20,504 21.53%
11-433-5221	Retiree Health Care	20,165	17,223	15,486	2,942 17.08%
11-433-5230	Health and Medical Premiums	83,902	83,212	69,397	690 0.83%
11-433-5231	Dental Insurance Premiums	3,700	3,485	2,887	215 6.17%
11-433-5232	Life Insurance Premiums	200	156	140	44 28.21%
11-433-5233	Disability Insurance Premiums	2,269	1,938	1,183	331 17.08%
11-433-5240	Unemployment Compensation	1,656	1,421	705	235 16.54%
11-433-5250	Workers Compensation Premium	65	56	55	9 16.07%
11-433-5260	Tuition Reimbursement	4,433	-	-	4,433 100.00%
11-433-5290	Other Employee Benefits	1,600	1,600	1,377	- 0.00%
<b>Total Employee Benefits</b>		<b>272,298</b>	<b>237,270</b>	<b>211,081</b>	<b>35,028 14.76%</b>
<b>Supplies</b>					
11-433-5310	General Office Supplies	4,300	4,350	3,360	(50) -1.15%
11-433-5312	Janitorial Supplies	500	750	329	(250) -33.33%
11-433-5314	Maintenance Supplies	500	577	559	(77) -13.34%
11-433-5320	Furniture/Fixtures/Equipment	7,500	7,000	3,411	500 7.14%
11-433-5321	Technology Equipment/Hardware	19,600	7,400	4,677	12,200 164.86%
11-433-5370	Vehicle Fuel	300	600	24	(300) -50.00%
11-433-5380	Software	79,900	74,300	72,514	5,600 7.54%
11-433-5390	Other Supplies	1,000	750	-	250 33.33%
<b>Total Supplies</b>		<b>113,600</b>	<b>95,727</b>	<b>84,874</b>	<b>17,873 18.67%</b>
<b>Contractual Services</b>					
11-433-5410	Professional Services	38,000	35,762	23,594	2,238 6.26%
11-433-5420	Attorney Fees	2,000	2,000	808	- 0.00%
11-433-5430	Audit Fees	59,000	59,000	50,584	- 0.00%
11-433-5440	Other Services	20,377	30,238	22,290	(9,861) -32.61%
<b>Total Contractual Services</b>		<b>119,377</b>	<b>127,000</b>	<b>97,276</b>	<b>(7,623) -6.00%</b>
<b>Operating Costs</b>					
11-433-5514	Training and Seminars	6,000	7,079	3,762	(1,079) -15.24%
11-433-5515	Employee Travel	5,000	10,580	2,930	(5,580) -52.74%
11-433-5520	Postage	4,500	4,500	3,226	- 0.00%
11-433-5521	Telecommunications	5,233	15,596	3,491	(10,363) -66.45%
11-433-5522	Subscriptions and Dues	1,200	6,033	6,032	(4,833) -80.11%
11-433-5523	Insurance Premiums	8,813	7,749	7,689	1,064 13.73%
11-433-5524	Printing/Publishing/Advertisin	3,000	5,000	2,091	(2,000) -40.00%
11-433-5570	Utilities: Electricity	7,200	8,800	6,463	(1,600) -18.18%
11-433-5571	Utilities: Natural Gas	900	729	728	171 23.46%
11-433-5572	Utilities: Water	4,000	5,000	3,742	(1,000) -20.00%
11-433-5580	Repairs and Maintenance	1,000	2,120	2,052	(1,120) -52.83%
11-433-5590	Other Operating Costs	2,500	2,500	1,196	- 0.00%
<b>Total Operating Costs</b>		<b>49,346</b>	<b>75,710</b>	<b>43,426</b>	<b>(26,364) -34.82%</b>
<b>Debt Service</b>					
11-433-5710	Debt Service: Principal	94,152.00	92,442	92,442	1,710 1.85%
11-433-5720	Debt Service: Interest Expense	84,175.00	84,551	83,126	(376) -0.44%
11-433-5721	Debt Service: Other Fees	1,425.00	2,759	2,759	(1,334) -48.35%
<b>Total Debt Service</b>		<b>179,752</b>	<b>179,752</b>	<b>178,327</b>	<b>- 0.00%</b>
<b>Total Finance Division Expenditures</b>		<b>\$ 1,238,482</b>	<b>1,146,019</b>	<b>1,022,478</b>	<b>92,463 8.07%</b>

# Utility Billing Division

FTE 5.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Utility Billing Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

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

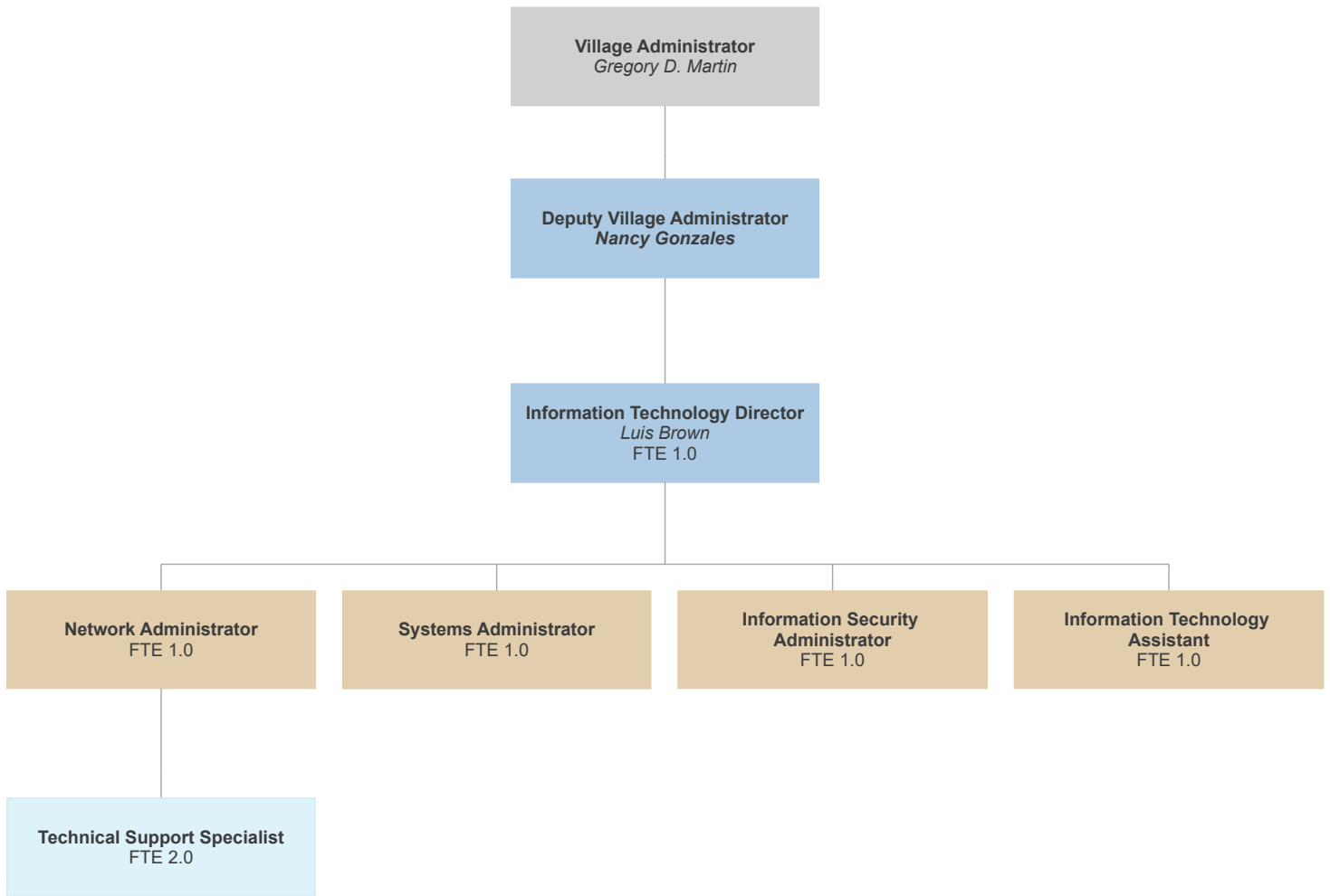
STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed	Final Adjusted	June 30, 2025	Increase (Decrease)	Increase (Decrease)	
	June 30, 2026	June 30, 2025				
<b>Salaries and Wages</b>						
11-434-5120	Salaries: Full-Time Positions	\$ 230,236	214,012	211,067	16,224	7.58%
11-434-5180	Salaries: Other Wages	1,200	1,200	1,187	-	0.00%
11-434-5190	Salaries: Overtime	2,500	2,200	1,745	300	13.64%
	<b>Total Salaries and Wages</b>	<b>233,936</b>	<b>217,412</b>	<b>213,999</b>	<b>16,524</b>	<b>7.60%</b>
<b>Employee Benefits</b>						
11-434-5210	FICA: Social Security	14,274	13,268	12,757	1,006	7.58%
11-434-5211	FICA: Medicare	3,309	3,104	2,984	205	6.60%
11-434-5220	Retirement	52,862	47,340	46,625	5,522	11.66%
11-434-5221	Retiree Health Care	9,208	8,561	3,806	647	7.56%
11-434-5230	Health and Medical Premiums	68,190	47,313	47,312	20,877	44.13%
11-434-5231	Dental Insurance Premiums	2,069	1,483	1,483	586	39.51%
11-434-5232	Life Insurance Premiums	156	130	116	26	20.00%
11-434-5233	Disability Insurance Premiums	1,027	964	619	63	6.54%
11-434-5240	Unemployment Compensation	753	707	529	46	6.51%
11-434-5250	Workers Compensation	56	47	46	9	19.15%
11-434-5260	Tuition Reimbursement	4,400	-	-	4,400	100.00%
11-434-5290	Other Employee Benefits	900	2,000	811	(1,100)	-55.00%
	<b>Total Employee Benefits</b>	<b>157,204</b>	<b>124,917</b>	<b>117,088</b>	<b>32,287</b>	<b>25.85%</b>
<b>Supplies</b>						
11-434-5310	General Office Supplies	4,500	4,040	2,927	460	11.39%
11-434-5312	Janitorial Supplies	500	600	495	(100)	-16.67%
11-434-5314	Maintenance Supplies	1,000	1,500	548	(500)	-33.33%
11-434-5320	Furniture/Fixtures/Equipment	5,000	2,400	1,619	2,600	108.33%
11-434-5321	Technology Equipment/Hardware	5,720	9,400	9,314	(3,680)	-39.15%
11-434-5370	Vehicle Fuel	500	1,000	176	(500)	-50.00%
11-434-5372	Vehicle Lubricants	200	200	41	-	0.00%
11-434-5380	Software	9,937	7,529	5,840	2,408	31.98%
11-434-5390	Other Supplies	2,100	2,000	1,123	100	5.00%
	<b>Total Supplies</b>	<b>29,457</b>	<b>28,669</b>	<b>22,083</b>	<b>788</b>	<b>2.75%</b>
<b>Contractual Services</b>						
11-434-5410	Professional Services	200	200	170	-	0.00%
11-434-5420	Attorney Fees	4,000	4,380	3,982	(380)	-8.68%
11-434-5440	Other Services	40,877	19,189	12,230	21,688	113.02%
	<b>Total Contractual Services</b>	<b>45,077</b>	<b>23,769</b>	<b>16,382</b>	<b>21,308</b>	<b>89.65%</b>
<b>Operating Costs</b>						
11-434-5514	Training and Seminars	5,000	1,760	143	3,240	184.09%
11-434-5515	Employee Travel	6,500	4,073	-	2,427	59.59%
11-434-5520	Postage	70,000	70,000	50,403	-	0.00%
11-434-5521	Telecommunications	3,385	4,500	3,181	(1,115)	-24.78%
11-434-5523	Insurance Premiums	7,827	6,808	6,804	1,019	14.97%
11-434-5524	Printing/Publishing/Advertisin	33,200	39,540	23,052	(6,340)	-16.03%
11-434-5525	Equipment Rental/Lease	-	31,500	15,357	(31,500)	-100.00%
11-434-5527	Fleet Maintenance	500	500	377	-	0.00%
11-434-5570	Utilities: Electricity	8,000	9,000	6,463	(1,000)	-11.11%
11-434-5571	Utilities: Natural Gas	1,000	1,000	695	-	0.00%
11-434-5572	Utilities: Water	4,000	5,037	3,775	(1,037)	-20.59%
11-434-5580	Repairs and Maintenance	5,000	8,800	3,165	(3,800)	-43.18%
11-434-5590	Other Operating Costs	134,000	131,363	130,349	2,637	2.01%
	<b>Total Operating Costs</b>	<b>278,412</b>	<b>313,881</b>	<b>243,764</b>	<b>(35,469)</b>	<b>-11.30%</b>
	<b>Total Utility Billing Division Expenditures</b>	<b>\$ 744,086</b>	<b>708,648</b>	<b>613,316</b>	<b>35,438</b>	<b>5.00%</b>

# Information Technology Department

FTE 7.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Information Technology Division**

**Mission:**

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

**Description:**

Under direct supervision of the village administrator, responsible for the overall planning, organizing, and execution of all information technology functions. Also assumes responsibility for all IT operations to meet customer requirements as well as the support and maintenance of existing applications and development of new technical solutions.

**Priorities:**

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

**Goals & Objectives:**

- Maintain and update device, application, and network services, while administering strictest security practices available
- Implement cyber security program to meet NIST/CMMC/PCI Standards
- Continue to improve user engagement experience using the latest tools, technologies and training available
- Continue to improve server room and network closet infrastructure
- Implement and Maintain partnerships with public/private agencies to share technological resources and continue fiber-optic network expansion opportunities

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2026

General Fund (11)  
Information Technology Department (435)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase (Decrease)	Increase (Decrease)
	June 30, 2026	June 30, 2025			
<b>Salaries and Wages</b>					
11-435-5120 Salaries: Full-Time Positions	\$ 543,151	510,932	504,220	32,219	6.31%
<b>Total Salaries and Wages</b>	<b>543,151</b>	<b>510,932</b>	<b>504,220</b>	<b>32,219</b>	<b>6.31%</b>
<b>Employee Benefits</b>					
11-435-5210 FICA: Social Security	33,676	31,678	30,442	1,998	6.31%
11-435-5211 FICA: Medicare	7,876	7,409	7,119	467	6.30%
11-435-5220 Retirement	124,708	113,018	111,259	11,690	10.34%
11-435-5221 Retiree Health Care	21,727	20,438	18,910	1,289	6.31%
11-435-5230 Health and Medical Premiums	84,063	96,023	76,306	(11,960)	-12.46%
11-435-5231 Dental Insurance Premiums	2,407	2,906	1,616	(499)	-17.17%
11-435-5232 Life Insurance Premiums	182	242	189	(60)	-24.79%
11-435-5233 Disability Insurance Premiums	2,445	2,300	1,399	145	6.30%
11-435-5240 Unemployment Compensation	1,793	1,687	747	106	6.28%
11-435-5250 Workers Compensation Premium	65	65	64	-	0.00%
11-435-5260 Tuition Reimbursement	6,000	9,000	5,769	(3,000)	-33.33%
11-435-5290 Other Employee Benefits	500	600	249	(100)	-16.67%
<b>Total Employee Benefits</b>	<b>285,442</b>	<b>285,366</b>	<b>254,069</b>	<b>76</b>	<b>0.03%</b>
<b>Supplies</b>					
11-435-5310 General Office Supplies	500	1,000	438	(500)	-50.00%
11-435-5311 Kitchen Supplies	500	1,000	350	(500)	-50.00%
11-435-5312 Janitorial Supplies	1,000	1,000	549	-	0.00%
11-435-5314 Maintenance Supplies	1,500	2,000	1,472	(500)	-25.00%
11-435-5320 Furniture/Fixtures/Equipment	10,000	20,071	6,773	(10,071)	-50.18%
11-435-5321 Technology Equipment/Hardware	10,800	25,141	25,126	(14,341)	-57.04%
11-435-5330 Training Supplies	100	100	-	-	0.00%
11-435-5370 Vehicle Fuel	2,800	2,500	1,864	300	12.00%
11-435-5371 Vehicle Tires	1,000	1,500	900	(500)	-33.33%
11-435-5372 Vehicle Lubricants	600	1,000	40	(400)	-40.00%
11-435-5380 Software	354,620	293,082	232,468	61,538	21.00%
11-435-5390 Other Supplies	4,000	3,500	2,172	500	14.29%
<b>Total Supplies</b>	<b>387,420</b>	<b>351,894</b>	<b>272,152</b>	<b>35,526</b>	<b>10.10%</b>
<b>Contractual Services</b>					
11-435-5410 Professional Services	20,000	23,000	1,085	(3,000)	-13.04%
11-435-5420 Attorney Fees	5,000	6,952	6,951	(1,952)	-28.08%
11-435-5440 Other Services	5,646	26,500	17,975	(20,854)	-78.69%
<b>Total Contractual Services</b>	<b>30,646</b>	<b>56,452</b>	<b>26,011</b>	<b>(25,806)</b>	<b>-45.71%</b>
<b>Operating Costs</b>					
11-435-5514 Training and Seminars	50,345	15,377	11,440	34,968	227.40%
11-435-5515 Employee Travel	31,490	19,741	16,001	11,749	59.52%
11-435-5521 Telecommunications	8,600	12,024	6,783	(3,424)	-28.48%
11-435-5522 Subscriptions and Dues	11,400	10,000	5,644	1,400	14.00%
11-435-5523 Insurance Premiums	13,177	11,067	11,062	2,110	19.07%
11-435-5524 Printing/Publishing/Advertisin	200	200	-	-	0.00%
11-435-5527 Fleet Maintenance	3,500	3,000	2,376	500	16.67%
11-435-5570 Utilities: Electricity	7,000	8,500	6,463	(1,500)	-17.65%
11-435-5571 Utilities: Natural Gas	1,500	1,240	1,239	260	20.97%
11-435-5572 Utilities: Water	3,700	4,400	3,739	(700)	-15.91%
11-435-5580 Repairs and Maintenance	10,000	16,900	8,396	(6,900)	-40.83%
11-435-5590 Other Operating Costs	3,000	2,000	855	1,000	50.00%
<b>Total Operating Costs</b>	<b>143,912</b>	<b>104,449</b>	<b>73,998</b>	<b>39,463</b>	<b>37.78%</b>
<b>Capital Purchases</b>					
11-435-5601 Fiber Optic Cables	215,000	-	-	215,000	100.00%
11-435-5670 Machinery and Equipment	116,000	10,000	1,089	106,000	1060.00%
11-435-5661 Vehicles	68,000	75,750	75,748	(7,750)	-10.23%
11-435-5650 Buildings and Structures	20,000	299,162	284,616	(279,162)	-93.31%
<b>Total Capital Purchases</b>	<b>419,000</b>	<b>384,912</b>	<b>361,453</b>	<b>34,088</b>	<b>8.86%</b>
<b>Total Information Technology Department Expenditures</b>	<b>\$ 1,809,571</b>	<b>1,694,005</b>	<b>1,491,903</b>	<b>115,566</b>	<b>6.82%</b>



# Human Resources Department

FTE 2.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Human Resources Division**

**Mission:**

Ensure fair and equal treatment to all Village employees and applicants in an atmosphere that promotes diversity, quality customer service and professionalism.

**Description:**

Human Resources will provide assistance, direction and support to Village employees to ensure consistency in administration of policies and collective bargaining agreements, and to promote organizational excellence through effective compensation, employee benefits and workforce development.

**Priorities:**

- Support and ensure employees' wellbeing.
- Attract and retain top talent.
- Guide the organization through change and uncertainty.

**Goals & Objectives:**

- Recruit and develop a qualified workforce, recognizing and encouraging the value of diversity in the workplace.
- Require sufficient background checks and reference checks on potential employees upon hiring approval by the Village Council.
- Track vacant positions for recruitment.
- Review exit interviews/resignations to address unnecessary turnover.
- Provide orientation and ongoing training to establish, implement, administer, and effectively communicate Village policies, procedures, safety rules, and practices.
- Maintain compliance with all employment and labor laws, directives, and collective bargaining agreements as they are updated.
- Review and properly resolve employee relations matters as they develop.
- Develop and administer an effective Employee Performance Management System.
- Review and administer the approved employee Pay Plan and Base Pay Structure as needed.
- Develop and maintain the Human Resources Information System (HRIS).

STATE OF NEW MEXICO  
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FY 2026 Final Budget  
June 30, 2026

General Fund (11)  
Human Resources Department (436)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase	
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)	
<b>Salaries and Wages</b>						
11-436-5120	Salaries: Full-Time Positions	\$ 167,128	155,252	154,931	11,876	7.65%
11-436-5140	Salaries: Temporary Positions	64,800	36,000	28,128	28,800	80.00%
11-436-5180	Salaries: Other Wages	1,400	1,400	1,255	-	0.00%
<b>Total Salaries and Wages</b>		<b>233,328</b>	<b>192,652</b>	<b>184,314</b>	<b>40,676</b>	<b>17.43%</b>
<b>Employee Benefits</b>						
11-436-5210	FICA: Social Security	14,380	11,857	10,961	2,523	21.28%
11-436-5211	FICA: Medicare	3,363	2,774	2,564	589	21.23%
11-436-5220	Retirement	38,373	34,342	34,223	4,031	11.74%
11-436-5221	Retiree Health Care	6,686	6,211	5,830	475	7.65%
11-436-5230	Health and Medical Premiums	29,803	27,435	27,435	2,368	8.63%
11-436-5231	Dental Insurance Premiums	1,138	1,138	1,096	-	0.00%
11-436-5232	Life Insurance Premiums	52	52	48	-	0.00%
11-436-5233	Disability Insurance Premiums	753	699	447	54	7.73%
11-436-5240	Unemployment Compensation	766	632	304	134	21.20%
11-436-5250	Workers Compensation Premium	28	28	18	-	0.00%
11-436-5290	Other Employee Benefits	400	400	378	-	0.00%
11-436-5291	Employee Wellness Program	35,000	35,000	14,150	-	0.00%
<b>Total Employee Benefits</b>		<b>130,742</b>	<b>120,568</b>	<b>97,454</b>	<b>10,174</b>	<b>7.78%</b>
<b>Supplies</b>						
11-436-5310	General Office Supplies	750	2,015	2,014	(1,265)	-62.78%
11-436-5312	Janitorial Supplies	750	750	329	-	0.00%
11-436-5314	Maintenance Supplies	500	567	548	(67)	-11.82%
11-436-5320	Furniture/Fixtures/Equipment	1,000	1,500	400	(500)	-33.33%
11-436-5321	Technology Equipment/Hardware	13,350	4,500	-	8,850	196.67%
11-436-5380	Software	96,783	41,790	30,689	54,993	131.59%
11-436-5390	Other Supplies	1,500	1,500	564	-	0.00%
<b>Total Supplies</b>		<b>114,633</b>	<b>52,622</b>	<b>34,544</b>	<b>62,011</b>	<b>54.10%</b>
<b>Contractual Services</b>						
11-436-5410	Professional Services	75,000	12,000	10,002	63,000	525.00%
11-436-5420	Attorney Fees	7,500	7,500	6,612	-	0.00%
11-436-5440	Other Services	514	7,000	4,986	(6,486)	-92.66%
<b>Total Contractual Services</b>		<b>83,014</b>	<b>26,500</b>	<b>21,600</b>	<b>56,514</b>	<b>68.08%</b>
<b>Operating Costs</b>						
11-436-5514	Training and Seminars	6,000	6,000	2,977	-	0.00%
11-436-5515	Employee Travel	5,500	5,500	3,700	-	0.00%
11-436-5520	Postage	20	100	1	(80)	-80.00%
11-436-5521	Telecommunications	2,425	4,800	1,874	(2,375)	-49.48%
11-436-5522	Subscriptions and Dues	1,000	1,000	528	-	0.00%
11-436-5523	Insurance Premiums	2,938	2,582	2,561	356	13.79%
11-436-5524	Printing/Publishing/Advertisin	1,500	2,000	689	(500)	-25.00%
11-436-5570	Utilities: Electricity	7,000	8,000	6,463	(1,000)	-12.50%
11-436-5571	Utilities: Natural Gas	750	750	582	-	0.00%
11-436-5572	Utilities: Water	4,000	5,300	3,742	(1,300)	-24.53%
11-436-5580	Repairs and Maintenance	1,000	2,136	2,068	(1,136)	-53.18%
11-436-5590	Other Operating Costs	600	600	206	-	0.00%
<b>Total Operating Costs</b>		<b>32,733</b>	<b>38,768</b>	<b>25,391</b>	<b>(6,035)</b>	<b>-15.57%</b>
<b>Total Human Resources Department Expenditures</b>		<b>\$ 594,450</b>	<b>431,110</b>	<b>363,303</b>	<b>163,340</b>	<b>37.89%</b>

# Municipal Court

FTE 3.0

**Municipal Judge**  
*Avilio Chavez*

**Chief Court Clerk**  
*Yesenia Iturralde*  
FTE 1.0

**Court Clerk**  
FTE 2.0

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Municipal Court**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

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

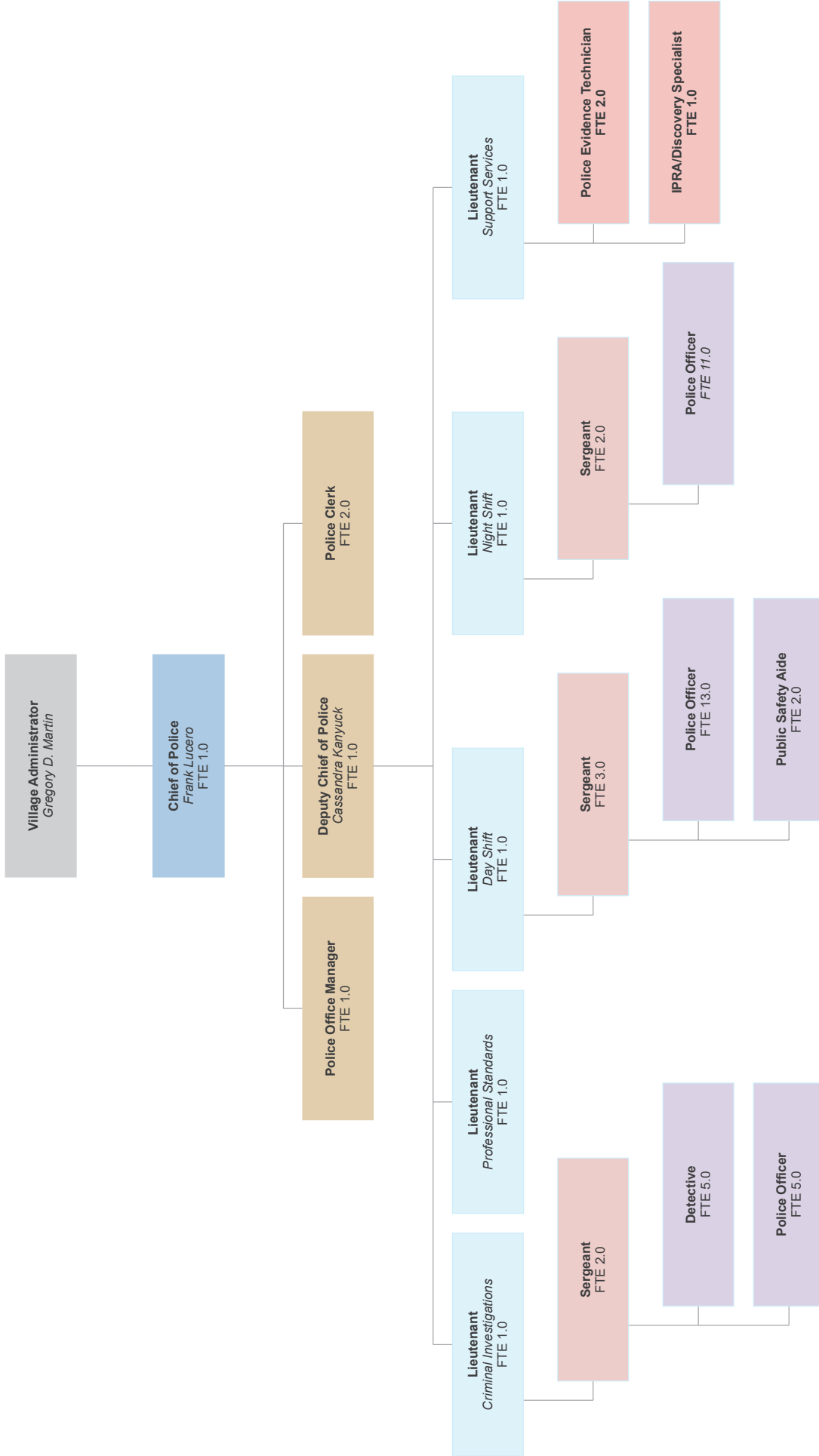
STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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General Fund (11)  
Municipal Court Department (402)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed	Final Adjusted	June 30, 2025	Increase (Decrease)	Increase (Decrease)	
	June 30, 2026	June 30, 2025				
<b>Salaries and Wages</b>						
11-402-5110	Salaries: Elected Officials	\$ 65,000	65,000	65,000	-	0.00%
11-402-5120	Salaries: Full-Time Positions	150,234	151,799	138,048	(1,565)	-1.03%
11-402-5130	Salaries: Part-Time Positions	-	1,275	-	(1,275)	-100.00%
11-402-5180	Salaries: Other Wages	2,500	2,800	2,273	(300)	-10.71%
<b>Total Salaries and Wages</b>		<b>217,734</b>	<b>220,874</b>	<b>205,321</b>	<b>(3,140)</b>	<b>-1.42%</b>
<b>Employee Benefits</b>						
11-402-5210	FICA: Social Security	13,344	13,442	12,562	(98)	-0.73%
11-402-5211	FICA: Medicare	3,121	3,144	2,938	(23)	-0.73%
11-402-5220	Retirement	49,418	47,956	44,849	1,462	3.05%
11-402-5221	Retiree Health Care	8,610	8,672	7,695	(62)	-0.71%
11-402-5230	Health and Medical Premiums	47,700	54,907	45,196	(7,207)	-13.13%
11-402-5231	Dental Insurance Premiums	1,356	1,855	1,392	(499)	-26.90%
11-402-5232	Life Insurance Premiums	104	104	80	-	0.00%
11-402-5233	Disability Insurance Premiums	969	976	627	(7)	-0.72%
11-402-5240	Unemployment Compensation	711	716	307	(5)	-0.70%
11-402-5250	Workers Compensation Premium	37	37	37	-	0.00%
11-402-5290	Other Employee Benefits	300	300	151	-	0.00%
<b>Total Employee Benefits</b>		<b>125,670</b>	<b>132,109</b>	<b>115,834</b>	<b>(6,439)</b>	<b>-4.87%</b>
<b>Supplies</b>						
11-402-5310	General Office Supplies	500	500	472	-	0.00%
11-402-5311	Kitchen Supplies	500	500	332	-	0.00%
11-402-5312	Janitorial Supplies	250	250	73	-	0.00%
11-402-5314	Maintenance Supplies	500	1,108	1,070	(608)	-54.87%
11-402-5321	Technology Equipment/Hardware	3,500	3,500	2,293	-	0.00%
11-402-5380	Software	1,960	2,000	1,785	(40)	-2.00%
11-402-5390	Other Supplies	400	400	-	-	0.00%
<b>Total Supplies</b>		<b>7,610</b>	<b>8,266</b>	<b>6,032</b>	<b>(656)</b>	<b>-7.94%</b>
<b>Contractual Services</b>						
11-402-5420	Attorney Fees	1,500	1,771	1,770	(271)	-15.30%
11-402-5440	Other Services	4,486	24,846	19,617	(20,360)	-81.94%
<b>Total Contractual Services</b>		<b>5,986</b>	<b>26,617</b>	<b>21,387</b>	<b>(20,631)</b>	<b>-77.51%</b>
<b>Operating Costs</b>						
11-402-5514	Training & Seminars	500	500	-	-	0.00%
11-402-5515	Employee Travel	500	500	-	-	0.00%
11-402-5520	Postage	1,000	1,000	882	-	0.00%
11-402-5521	Telecommunications	3,122	4,340	3,528	(1,218)	-28.06%
11-402-5523	Insurance Premiums	5,873	5,166	5,123	707	13.69%
11-402-5524	Printing/Publishing/Advertisin	500	500	-	-	0.00%
11-402-5570	Utilities: Electricity	6,000	6,000	4,960	-	0.00%
11-402-5571	Utilities: Natural Gas	1,700	1,400	1,329	300	21.43%
11-402-5580	Repairs and Maintenance	1,000	2,000	629	(1,000)	-50.00%
11-402-5590	Other Operating Costs	6,600	27,113	6,365	(20,513)	-75.66%
<b>Total Operating Costs</b>		<b>26,795</b>	<b>48,519</b>	<b>22,816</b>	<b>(21,724)</b>	<b>-44.77%</b>
<b>Total Municipal Court Department Expenditures</b>		<b>\$ 383,795</b>	<b>436,385</b>	<b>371,390</b>	<b>(52,590)</b>	<b>-12.05%</b>

# Police Department

FTE 56.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
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**Police Department**

**Mission:**

Build Relationships, Solve Problems, and Make a Difference.

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

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



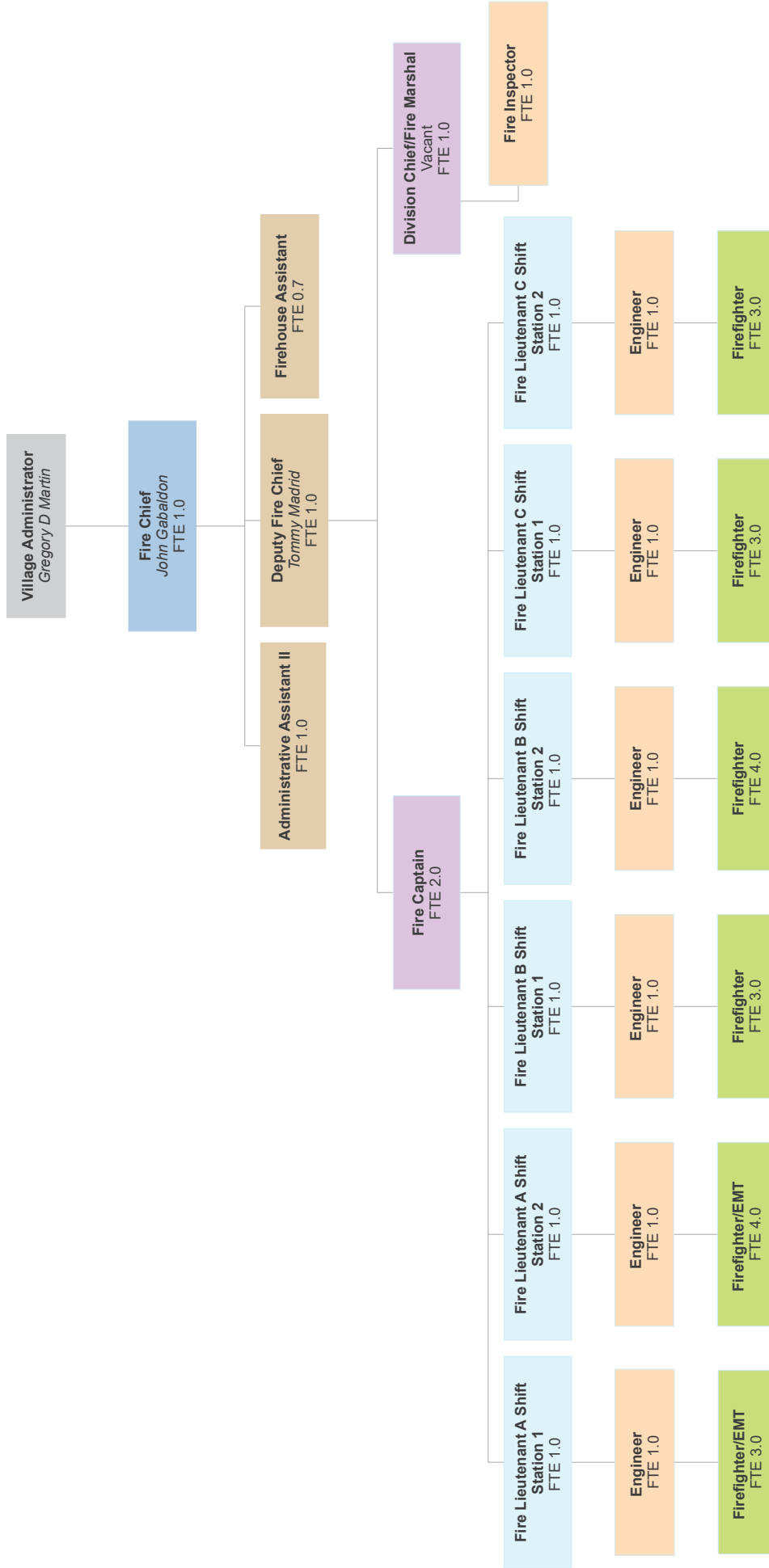
STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026

General Fund (11)  
Police Department (404)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2026	Final Adjusted June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Salaries and Wages</b>					
11-404-5120 Salaries: Full-Time Positions	\$ 4,171,447	3,922,211	3,465,288	249,236	6.35%
11-404-5180 Salaries: Other Wages	93,573	67,833	8,864	25,740	37.95%
11-404-5183 Salaries: Retention Wages YR3	-	56,250	54,878	(56,250)	-100.00%
11-404-5184 Retention Wages YR2 - Reversio	-	2,960	-	(2,960)	-100.00%
11-404-5185 Recruitment Grant YR1 - Revers	-	1,006	1,006	(1,006)	-100.00%
11-404-5186 Salaries: On Call Wages	15,000	7,500	6,260	7,500	100.00%
11-404-5166 Salaries:Recruitment Grant YR2	-	187,500	187,500	(187,500)	-100.00%
11-404-5167 Salaries:Recruitment Grant YR3	93,750	-	-	93,750	100.00%
11-404-5190 Salaries: Overtime	378,000	315,000	309,525	63,000	20.00%
11-404-5191 Salaries: NMDOT Overtime	43,000	53,240	53,240	(10,240)	-19.23%
11-404-5192 Salaries: Chief's Overtime	18,000	20,000	13,800	(2,000)	-10.00%
<b>Total Salaries and Wages</b>	<b>4,812,770</b>	<b>4,633,500</b>	<b>4,100,361</b>	<b>179,270</b>	<b>3.87%</b>
<b>Employee Benefits</b>					
11-404-5210 FICA: Social Security	16,727	20,526	18,033	(3,799)	-18.51%
11-404-5211 FICA: Medicare	66,257	62,272	56,401	3,985	6.40%
11-404-5220 Retirement	1,435,812	1,317,079	1,124,053	118,733	9.01%
11-404-5221 Retiree Health Care	168,861	156,889	123,298	11,972	7.63%
11-404-5230 Health and Medical Premiums	873,428	773,608	653,057	99,820	12.90%
11-404-5231 Dental Insurance Premiums	25,353	24,422	19,416	931	3.81%
11-404-5232 Life Insurance Premiums	1,456	1,430	1,204	26	1.82%
11-404-5233 Disability Insurance Premiums	18,771	17,650	9,892	1,121	6.35%
11-404-5240 Unemployment Compensation	15,080	14,173	5,475	907	6.40%
11-404-5250 Workers Compensation Premium	534	516	457	18	3.49%
11-404-5260 Tuition Reimbursement	10,000	10,000	9,290	-	0.00%
11-404-5290 Other Employee Benefits	4,100	6,900	3,715	(2,800)	-40.58%
<b>Total Employee Benefits</b>	<b>2,636,379</b>	<b>2,405,465</b>	<b>2,024,291</b>	<b>230,914</b>	<b>9.60%</b>
<b>Supplies</b>					
11-404-5310 General Office Supplies	8,000	10,200	7,134	(2,200)	-21.57%
11-404-5311 Kitchen Supplies	3,000	4,000	3,226	(1,000)	-25.00%
11-404-5312 Janitorial Supplies	3,000	5,000	3,389	(2,000)	-40.00%
11-404-5313 Field Supplies	182,000	182,000	75,554	-	0.00%
11-404-5314 Maintenance Supplies	10,000	10,000	5,485	-	0.00%
11-404-5320 Furniture/Fixtures/Equipment	10,000	10,000	9,543	-	0.00%
11-404-5321 Technology Equipment/Hardware	108,000	136,000	91,550	(28,000)	-20.59%
11-404-5330 Training Supplies	-	500	487	(500)	-100.00%
11-404-5340 Uniforms	186,960	135,000	120,517	51,960	38.49%
11-404-5350 Safety Supplies	4,000	2,114	2,114	1,886	89.21%
11-404-5370 Vehicle Fuel	175,000	200,000	112,400	(25,000)	-12.50%
11-404-5371 Vehicle Tires	11,500	11,500	7,181	-	0.00%
11-404-5372 Vehicle Lubricants	5,000	5,072	5,048	(72)	-1.42%
11-404-5380 Software	228,750	172,309	136,311	56,441	32.76%
11-404-5390 Other Supplies	13,500	11,000	2,296	2,500	22.73%
<b>Total Supplies</b>	<b>948,710</b>	<b>894,695</b>	<b>582,235</b>	<b>54,015</b>	<b>6.04%</b>
<b>Contractual Services</b>					
11-404-5410 Professional Services	22,000	20,166	11,208	1,834	9.09%
11-404-5420 Attorney Fees	25,000	17,000	13,356	8,000	47.06%
11-404-5440 Other Services	793,721	817,287	719,328	(23,566)	-2.88%
<b>Total Contractual Services</b>	<b>840,721</b>	<b>854,453</b>	<b>743,892</b>	<b>(13,732)</b>	<b>-1.61%</b>
<b>Operating Costs</b>					
11-404-5514 Training and Seminars	50,000	50,000	34,380	-	0.00%
11-404-5515 Employee Travel	25,000	27,000	22,167	(2,000)	-7.41%
11-404-5520 Postage	1,000	1,130	1,078	(130)	-11.50%
11-404-5521 Telecommunications	103,102	67,672	55,537	35,430	52.36%
11-404-5522 Subscriptions and Dues	5,000	7,000	3,323	(2,000)	-28.57%
11-404-5523 Insurance Premiums	291,255	239,559	239,422	51,696	21.58%
11-404-5524 Printing/Publishing/Advertisin	15,000	10,000	8,624	5,000	50.00%
11-404-5525 Equipment Rental/Lease	-	8,500	-	(8,500)	-100.00%
11-404-5527 Fleet Maintenance	206,000	183,530	136,323	22,470	12.24%
11-404-5570 Utilities: Electricity	29,100	24,200	21,561	4,900	20.25%
11-404-5571 Utilities: Natural Gas	7,300	5,900	5,729	1,400	23.73%
11-404-5572 Utilities: Water	5,400	2,790	2,789	2,610	93.55%
11-404-5580 Repairs and Maintenance	-	17,000	13,318	(17,000)	-100.00%
11-404-5590 Other Operating Costs	11,400	10,500	6,892	900	8.57%
<b>Total Operating Costs</b>	<b>749,557</b>	<b>654,781</b>	<b>551,143</b>	<b>94,776</b>	<b>14.47%</b>
<b>Capital Purchases</b>					
11-404-5632 Vehicles	1,411,257	1,203,264	705,453	207,993	17.29%
11-404-5650 Buildings and Structures	195,000	100,000	-	95,000	95.00%
11-404-5670 Machinery and Equipment	51,000	50,565	32,753	435	0.86%
<b>Total Capital Purchases</b>	<b>1,657,257</b>	<b>1,353,829</b>	<b>738,206</b>	<b>303,428</b>	<b>22.41%</b>
<b>Total Police Department Expenditures</b>	<b>\$ 11,645,394</b>	<b>10,796,723</b>	<b>8,740,128</b>	<b>848,671</b>	<b>7.86%</b>

**Fire Department**

FTE 39.7



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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**Fire Department**

**Mission:**

Protect the community through excellence in service.

**Description:**

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

**Priorities:**

- Provide 24-hour committed fire and rescue service.
- Provide professional fire and rescue service to all Village residents.
- Recruit value-driven people for a full-time and volunteer combination department.
- Provide clear and consistent leadership by developing current and future leaders.
- Strive to provide a safer and healthier community that understands how their fire department functions.
- Pursue adequate equipment to meet the ever-changing community needs.

**Goals & Objectives:**

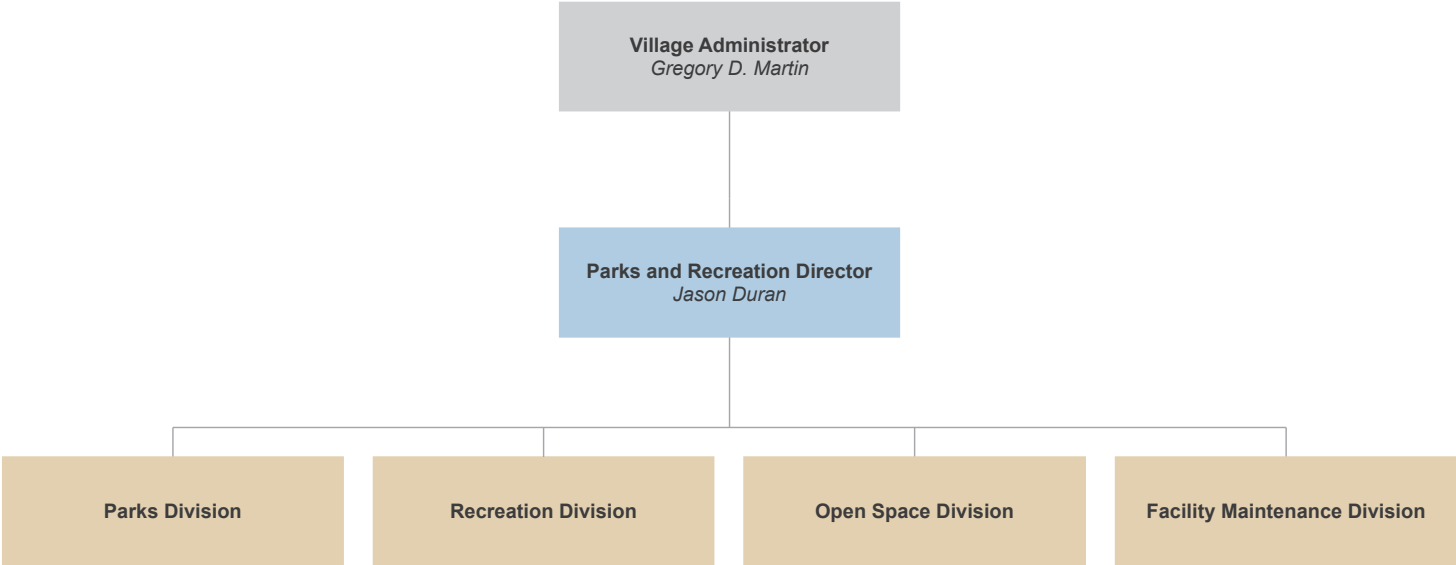
- Pre-plan all apartment and commercial businesses throughout the Village.
- Assist in the establishment of an effective emergency management plan.
- Maintain and improve the Insurance Services Office (ISO) rating, thereby providing cost savings to Village residents through insurance savings.

STATE OF NEW MEXICO  
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General Fund (11)  
Fire Department (405)

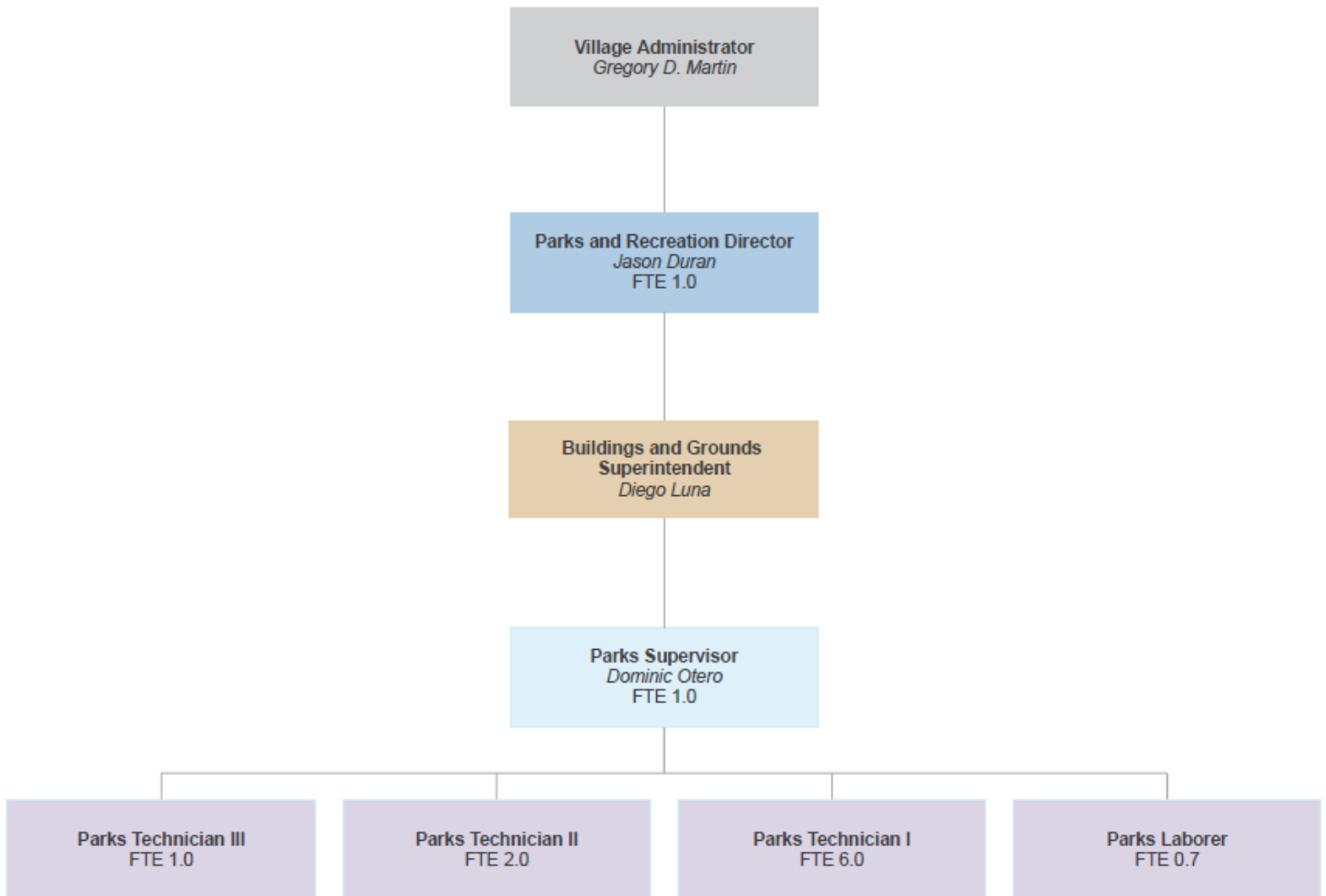
	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase (Decrease)	Increase (Decrease)
	June 30, 2026	June 30, 2025			
<b>Salaries and Wages</b>					
11-405-5120	Salaries: Full-Time Positions	\$ 2,748,202	2,261,222	2,193,858	486,980 21.54%
11-405-5130	Salaries: Part-Time Positions	27,642	26,134	15,236	1,508 5.77%
11-405-5180	Salaries: Other Wages	77,141	54,974	739	22,167 40.32%
11-405-5190	Salaries: Overtime	250,000	217,634	217,634	32,366 14.87%
<b>Total Salaries and Wages</b>		<b>3,102,985</b>	<b>2,559,964</b>	<b>2,427,467</b>	<b>543,021 21.21%</b>
<b>Employee Benefits</b>					
11-405-5210	FICA: Social Security	4,574	4,329	3,060	245 5.66%
11-405-5211	FICA: Medicare	43,821	36,721	33,455	7,100 19.33%
11-405-5220	Retirement	1,056,161	840,591	810,213	215,570 25.65%
11-405-5221	Retiree Health Care	110,883	93,260	79,785	17,623 18.90%
11-405-5230	Health and Medical Premiums	581,474	425,466	425,465	156,008 36.67%
11-405-5231	Dental Insurance Premiums	16,465	12,366	12,330	4,099 33.15%
11-405-5232	Life Insurance Premiums	1,066	936	862	130 13.89%
11-405-5233	Disability Insurance Premiums	12,475	10,496	6,285	1,979 18.85%
11-405-5240	Unemployment Compensation	9,973	8,358	4,036	1,615 19.32%
11-405-5250	Workers Compensation Premium	387	341	334	46 13.49%
11-405-5260	Tuition Reimbursement	5,000	5,000	2,311	- 0.00%
11-405-5290	Other Employee Benefits	4,700	5,277	5,275	(577) -10.93%
<b>Total Employee Benefits</b>		<b>1,846,979</b>	<b>1,443,141</b>	<b>1,383,411</b>	<b>403,838 27.98%</b>
<b>Supplies</b>					
11-405-5310	General Office Supplies	1,000	3,500	159	(2,500) -71.43%
11-405-5311	Kitchen Supplies	1,000	1,000	79	- 0.00%
11-405-5312	Janitorial Supplies	5,000	6,539	4,845	(1,539) -23.54%
11-405-5313	Field Supplies	18,000	3,000	818	15,000 500.00%
11-405-5314	Maintenance Supplies	10,000	8,000	5,406	2,000 25.00%
11-405-5320	Furniture/Fixtures/Equipment	31,000	16,000	8,867	15,000 93.75%
11-405-5321	Technology Equipment/Hardware	18,500	32,000	30,868	(13,500) -42.19%
11-405-5330	Training Supplies	7,500	7,500	6,387	- 0.00%
11-405-5340	Uniforms	42,000	42,129	39,303	(129) -0.31%
11-405-5350	Safety Supplies	7,400	1,000	500	6,400 640.00%
11-405-5370	Vehicle Fuel	26,000	26,000	24,204	- 0.00%
11-405-5371	Vehicle Tires	18,000	13,041	5,302	4,959 38.03%
11-405-5372	Vehicle Lubricants	3,000	3,000	1,728	- 0.00%
11-405-5380	Software	40,999	30,479	26,177	10,520 34.52%
11-405-5390	Other Supplies	8,500	6,000	247	2,500 41.67%
<b>Total Supplies</b>		<b>237,899</b>	<b>199,389</b>	<b>154,890</b>	<b>38,510 19.31%</b>
<b>Contractual Services</b>					
11-405-5410	Professional Services	4,000	8,000	1,147	(4,000) -50.00%
11-405-5420	Attorney Fees	5,000	5,000	1,305	- 0.00%
11-405-5440	Other Services	71,267	147,672	145,654	(76,405) -51.74%
<b>Total Contractual Services</b>		<b>80,267</b>	<b>160,672</b>	<b>148,106</b>	<b>(80,405) -50.04%</b>
<b>Operating Costs</b>					
11-405-5514	Training and Seminars	6,250	12,500	6,822	(6,250) -50.00%
11-405-5515	Employee Travel	4,000	8,000	915	(4,000) -50.00%
11-405-5520	Postage	200	200	38	- 0.00%
11-405-5521	Telecommunications	17,335	16,435	12,223	900 5.48%
11-405-5522	Subscription and Dues	1,500	10,000	6,876	(8,500) -85.00%
11-405-5523	Insurance Premiums	70,330	59,666	59,665	10,664 17.87%
11-405-5524	Printing/Publishing/Advertisin	1,000	1,000	-	- 0.00%
11-405-5525	Equipment Rental/Lease	-	4,001	2,552	(4,001) -100.00%
11-405-5527	Fleet Maintenance	45,000	30,000	24,668	15,000 50.00%
11-405-5570	Utilities: Electricity	20,000	30,000	18,866	(10,000) -33.33%
11-405-5571	Utilities: Natural Gas	7,000	9,190	7,244	(2,190) -23.83%
11-405-5572	Utilities: Water	5,000	8,000	5,175	(3,000) -37.50%
11-405-5580	Repairs and Maintenance	28,000	14,964	9,931	13,036 87.12%
11-405-5590	Other Operating Costs	25,000	25,000	12,904	- 0.00%
<b>Total Operating Costs</b>		<b>230,615</b>	<b>228,956</b>	<b>167,879</b>	<b>1,659 0.72%</b>
<b>Capital Purchases</b>					
11-405-5631	Ambulance	-	236,500	206,843	(236,500) -100.00%
11-405-5650	Buildings and Structures	1,132,000	18,243	18,243	1,113,757 6105.12%
11-405-5661	Vehicles	550,000	600,000	35,702	(50,000) -8.33%
11-405-5670	Machinery and Equipment	63,000	178,500	122,862	(115,500) -64.71%
<b>Total Capital Purchases</b>		<b>1,745,000</b>	<b>1,033,243</b>	<b>383,650</b>	<b>711,757 68.89%</b>
<b>Total Fire Department Expenditures</b>		<b>\$ 7,243,745</b>	<b>5,625,365</b>	<b>4,665,403</b>	<b>1,618,380 28.77%</b>

# Parks and Recreation Department



# Parks Division

FTE 11.7



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Parks Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

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

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2026

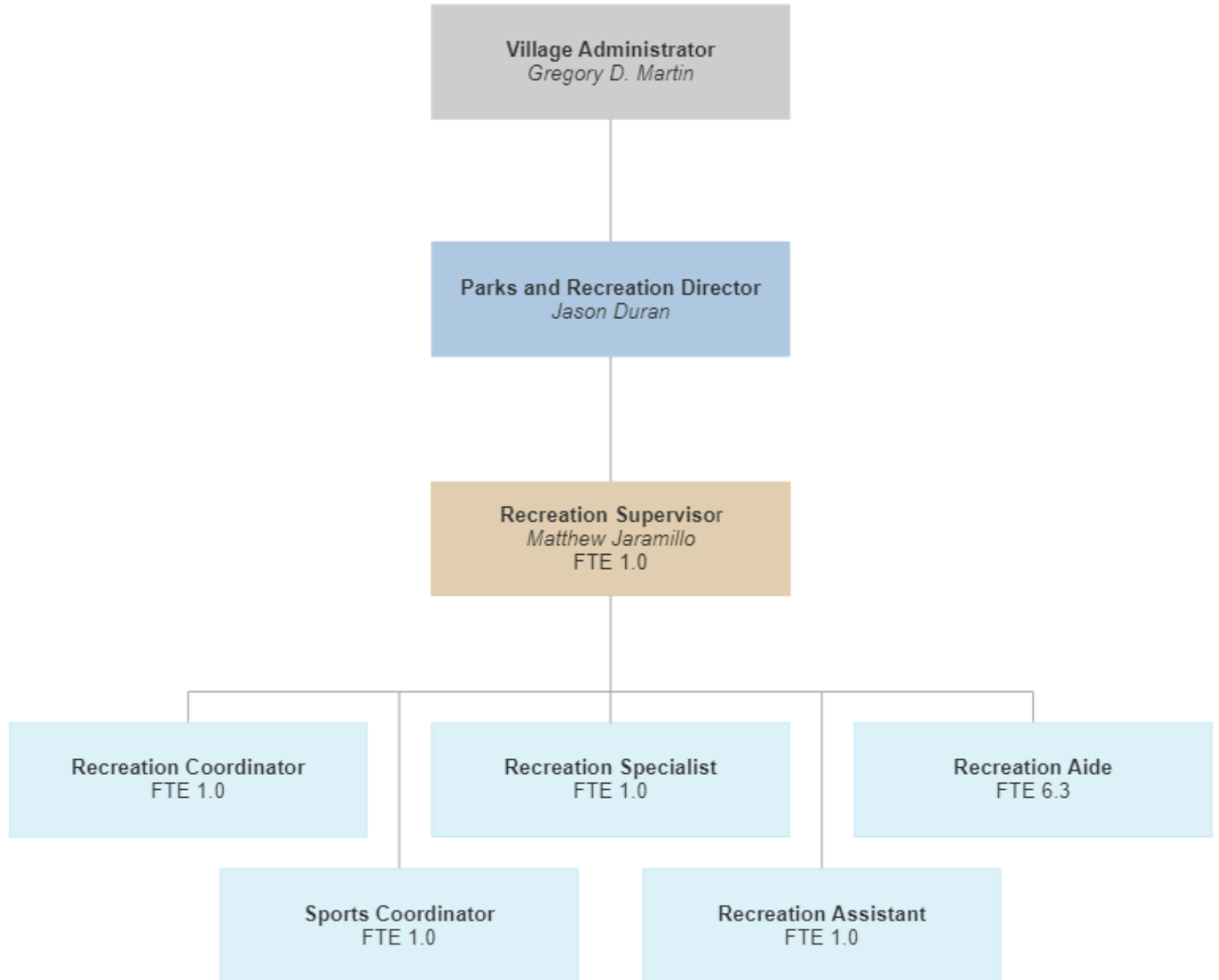
General Fund (11)  
Parks and Recreation Department  
Parks Division (441)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2026	Final Adjusted June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Salaries and Wages</b>					
11-441-5120 Salaries: Full-Time Positions	\$ 556,629	532,917	522,661	23,712	4.45%
11-441-5130 Salaries: Part-Time Positions	4,418	4,418	2,089	-	0.00%
11-441-5180 Salaries: Other Wages	2,700	2,670	2,669	30	1.12%
11-441-5185 Salaries: On Call Wages	7,000	6,000	5,800	1,000	16.67%
11-441-5190 Salaries: Overtime	40,000	40,000	16,785	-	0.00%
<b>Total Salaries and Wages</b>	<b>610,747</b>	<b>586,005</b>	<b>550,004</b>	<b>24,742</b>	<b>4.22%</b>
<b>Employee Benefits</b>					
11-441-5210 FICA: Social Security	37,279	35,794	33,228	1,485	4.15%
11-441-5211 FICA: Medicare	8,719	8,372	7,771	347	4.14%
11-441-5220 Retirement	128,578	118,595	114,020	9,983	8.42%
11-441-5221 Retiree Health Care	22,452	21,494	18,584	958	4.46%
11-441-5230 Health and Medical Premiums	130,549	125,821	100,853	4,728	3.76%
11-441-5231 Dental Insurance Premiums	3,765	3,889	3,140	(124)	-3.19%
11-441-5232 Life Insurance Premiums	312	312	215	-	0.00%
11-441-5233 Disability Insurance Premiums	2,526	2,419	1,613	107	4.42%
11-441-5240 Unemployment Compensation	1,985	1,906	1,145	79	4.14%
11-441-5250 Workers Compensation Premium	120	120	108	-	0.00%
11-441-5290 Other Employee Benefits	100	1,000	70	(900)	-90.00%
<b>Total Employee Benefits</b>	<b>336,385</b>	<b>319,722</b>	<b>280,747</b>	<b>16,663</b>	<b>5.21%</b>
<b>Supplies</b>					
11-441-5310 General Office Supplies	500	500	51	-	0.00%
11-441-5312 Janitorial Supplies	7,500	7,000	5,955	500	7.14%
11-441-5313 Field Supplies	60,000	57,000	54,266	3,000	5.26%
11-441-5314 Maintenance Supplies	45,000	42,000	38,773	3,000	7.14%
11-441-5320 Furniture/Fixtures/Equipment	20,000	48,917	48,700	(28,917)	-59.11%
11-441-5321 Technology Equipment/Hardware	17,500	2,351	-	15,149	644.36%
11-441-5330 Training Supplies	500	500	-	-	0.00%
11-441-5340 Uniforms	8,000	10,000	6,527	(2,000)	-20.00%
11-441-5350 Safety Supplies	4,000	4,000	2,795	-	0.00%
11-441-5351 Medical Supplies	500	500	-	-	0.00%
11-441-5370 Vehicle Fuel	22,000	19,245	17,433	2,755	14.32%
11-441-5371 Vehicle Tires	2,500	3,468	3,467	(968)	-27.91%
11-441-5372 Vehicle Lubricants	2,000	2,500	529	(500)	-20.00%
11-441-5380 Software	25,065	44,565	35,908	(19,500)	-43.76%
11-441-5390 Other Supplies	5,300	5,300	80	-	0.00%
<b>Total Supplies</b>	<b>220,365</b>	<b>247,846</b>	<b>214,484</b>	<b>(27,481)</b>	<b>-11.09%</b>
<b>Contractual Services</b>					
11-441-5410 Professional Services	20,000	20,000	1,403	-	0.00%
11-441-5420 Attorney Fees	2,500	2,500	-	-	0.00%
11-441-5440 Other Services	25,000	23,731	20,765	1,269	5.35%
<b>Total Contractual Services</b>	<b>47,500</b>	<b>46,231</b>	<b>22,168</b>	<b>1,269</b>	<b>2.74%</b>
<b>Operating Costs</b>					
11-441-5514 Training and Seminars	5,000	5,000	2,225	-	0.00%
11-441-5515 Employee Travel	3,500	3,500	1,332	-	0.00%
11-441-5520 Postage	100	100	-	-	0.00%
11-441-5521 Telecommunications	15,918	10,853	9,728	5,065	46.67%
11-441-5523 Insurance Premiums	28,728	23,530	23,402	5,198	22.09%
11-441-5524 Printing/Publishing/Advertisin	-	500	-	(500)	-100.00%
11-441-5527 Fleet Maintenance	15,000	16,244	15,035	(1,244)	-7.66%
11-441-5570 Utilities: Electricity	100,000	125,942	88,796	(25,942)	-20.60%
11-441-5571 Utilities: Natural Gas	16,000	13,945	13,944	2,055	14.74%
11-441-5572 Utilities: Water	225,000	250,000	233,345	(25,000)	-10.00%
11-441-5580 Repairs and Maintenance	175,000	135,985	129,373	39,015	28.69%
11-441-5590 Other Operating Costs	2,200	2,200	1,151	-	0.00%
<b>Total Operating Costs</b>	<b>586,446</b>	<b>587,799</b>	<b>518,331</b>	<b>(1,353)</b>	<b>-0.23%</b>
<b>Capital Purchases</b>					
11-441-5601 Park Improvements	271,450	94,015	64,014	177,435	188.73%
11-441-5640 Land Improvements	400,000	400,000	12,970	-	0.00%
11-441-5661 Vehicles	-	100,000	89,938	(100,000)	-100.00%
11-441-5670 Machinery and Equipment	-	83,862	83,861	(83,862)	-100.00%
<b>Total Capital Purchases</b>	<b>671,450</b>	<b>677,877</b>	<b>250,783</b>	<b>(6,427)</b>	<b>-0.95%</b>
<b>Total Parks Division Expenditures</b>	<b>\$ 2,472,893</b>	<b>2,465,480</b>	<b>1,836,517</b>	<b>7,413</b>	<b>0.30%</b>



# Recreation Division

FTE 11.3



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Recreation Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

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

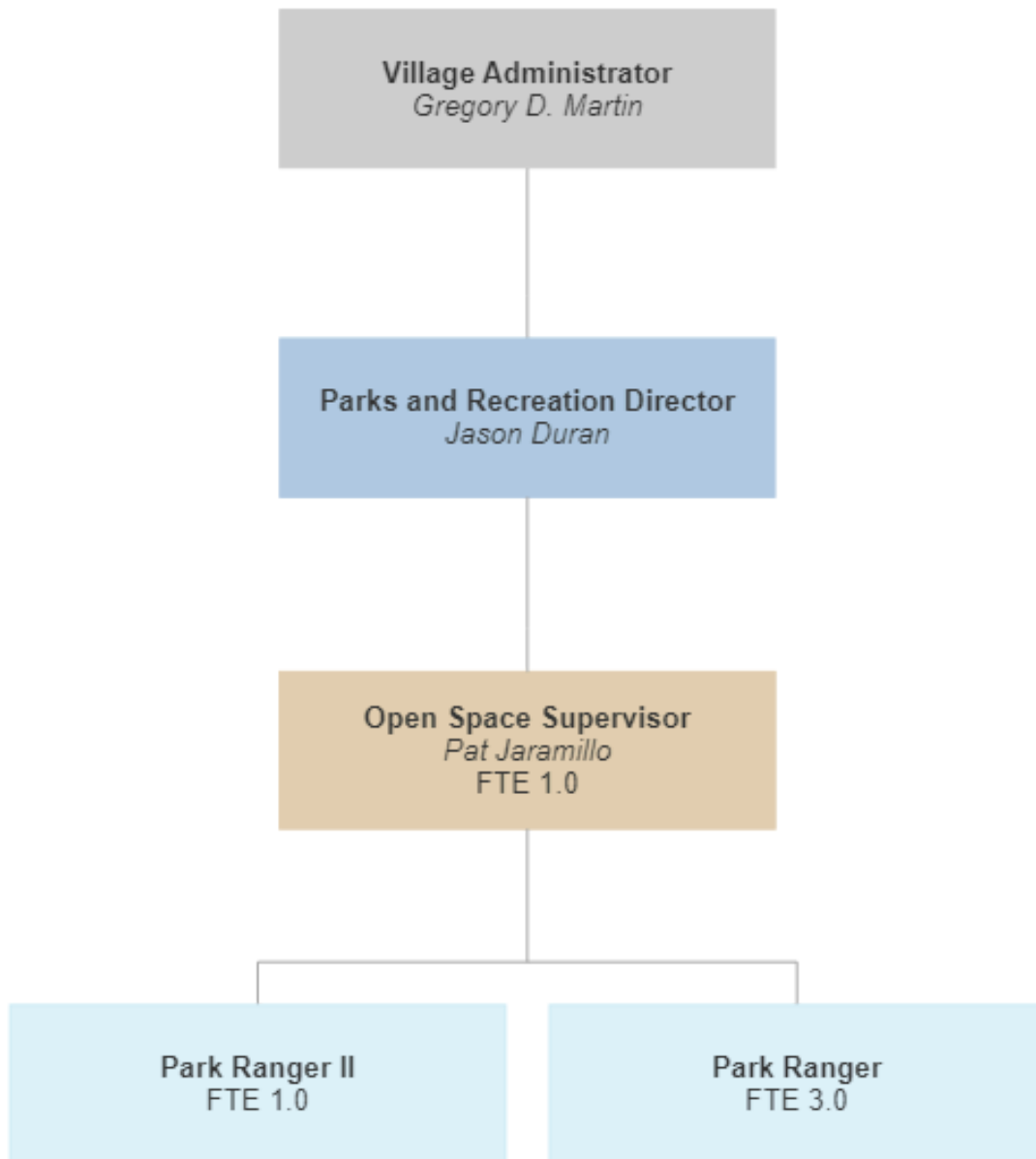
STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2026

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2026	Final Adjusted June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Salaries and Wages</b>					
11-442-5120 Salaries: Full-Time Positions	\$ 250,807	238,202	235,237	12,605	5.29%
11-442-5130 Salaries: Part-Time Positions	182,903	198,810	177,246	(15,907)	-8.00%
11-442-5140 Salaries: Temporary Positions	39,200	45,265	45,265	(6,065)	-13.40%
11-442-5180 Salaries: Other Wages	400	362	362	38	10.50%
11-442-5190 Salaries: Overtime	10,000	10,746	10,745	(746)	-6.94%
<b>Total Salaries and Wages</b>	<b>483,310</b>	<b>493,385</b>	<b>468,855</b>	<b>(10,075)</b>	<b>-2.04%</b>
<b>Employee Benefits</b>					
11-442-5210 FICA: Social Security	29,939	30,587	28,788	(648)	-2.12%
11-442-5211 FICA: Medicare	7,003	7,599	6,733	(596)	-7.84%
11-442-5220 Retirement	99,580	98,031	87,654	1,549	1.58%
11-442-5221 Retiree Health Care	17,349	9,458	6,828	7,891	83.43%
11-442-5230 Health and Medical Premiums	60,658	50,578	50,577	10,080	19.93%
11-442-5231 Dental Insurance Premiums	1,781	1,537	1,536	244	15.88%
11-442-5232 Life Insurance Premiums	364	364	91	-	0.00%
11-442-5233 Disability Insurance Premiums	1,952	2,137	684	(185)	-8.66%
11-442-5240 Unemployment Compensation	1,594	1,730	1,284	(136)	-7.86%
11-442-5250 Workers Compensation Premium	148	148	122	-	0.00%
11-442-5260 Tuition Reimbursement	-	6,000	1,364	(6,000)	-100.00%
11-442-5290 Other Employee Benefits	100	400	76	(300)	-75.00%
<b>Total Employee Benefits</b>	<b>220,468</b>	<b>208,569</b>	<b>185,737</b>	<b>11,899</b>	<b>5.71%</b>
<b>Supplies</b>					
11-442-5310 General Office Supplies	2,500	5,000	2,347	(2,500)	-50.00%
11-442-5312 Janitorial Supplies	10,000	12,000	6,215	(2,000)	-16.67%
11-442-5314 Maintenance Supplies	10,000	15,000	2,320	(5,000)	-33.33%
11-442-5320 Furniture/Fixtures/Equipment	10,000	20,007	18,482	(10,007)	-50.02%
11-442-5321 Technology Equipment/Hardware	7,300	8,500	7,496	(1,200)	-14.12%
11-442-5340 Uniforms	7,500	10,000	8,647	(2,500)	-25.00%
11-442-5350 Safety Supplies	1,000	1,000	631	-	0.00%
11-442-5351 Medical Supplies	2,000	2,000	-	-	0.00%
11-442-5360 Recreational Supplies	5,000	115,219	96,737	(110,219)	-95.66%
11-442-5370 Vehicle Fuel	3,000	4,000	2,479	(1,000)	-25.00%
11-442-5371 Vehicle Tires	2,000	2,000	-	-	0.00%
11-442-5372 Vehicle Lubricants	1,000	1,000	140	-	0.00%
11-442-5380 Software	18,770	22,402	21,715	(3,632)	-16.21%
11-442-5390 Other Supplies	2,750	2,750	1,255	-	0.00%
<b>Total Supplies</b>	<b>82,820</b>	<b>220,878</b>	<b>168,464</b>	<b>(138,058)</b>	<b>-62.50%</b>
<b>Contractual Services</b>					
11-442-5410 Professional Services	5,000	5,000	850	-	0.00%
11-442-5440 Other Services	102,360	153,177	101,374	(50,817)	-33.18%
<b>Total Contractual Services</b>	<b>107,360</b>	<b>158,177</b>	<b>102,224</b>	<b>(50,817)</b>	<b>-32.13%</b>
<b>Operating Costs</b>					
11-442-5514 Training and Seminars	5,000	5,000	-	-	0.00%
11-442-5515 Employee Travel	4,000	2,000	-	2,000	100.00%
11-442-5521 Telecommunications	6,019	6,019	3,934	-	0.00%
11-442-5523 Insurance Premiums	24,423	20,875	20,726	3,548	17.00%
11-442-5524 Printing/Publishing/Advertisin	2,500	2,500	2,170	-	0.00%
11-442-5527 Fleet Maintenance	5,000	5,000	2,516	-	0.00%
11-442-5580 Repairs and Maintenance	75,000	23,861	10,454	51,139	214.32%
11-442-5590 Other Operating Costs	5,700	7,600	4,946	(1,900)	-25.00%
<b>Total Operating Costs</b>	<b>127,642</b>	<b>72,855</b>	<b>44,746</b>	<b>54,787</b>	<b>75.20%</b>
<b>Capital Purchases</b>					
11-442-5661 Vehicles	-	140,663	140,663	(140,663)	-100.00%
<b>Total Capital Purchases</b>	<b>-</b>	<b>140,663</b>	<b>140,663</b>	<b>(140,663)</b>	<b>-100.00%</b>
<b>Total Recreation Division Expenditures</b>	<b>\$ 1,021,600</b>	<b>1,294,527</b>	<b>1,110,689</b>	<b>(272,927)</b>	<b>-21.08%</b>

# Open Space Division

FTE 5.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Open Space Division**

**Mission:**

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

Our mission is to enhance community well-being by meeting educational and enforcement requirements and safeguarding our open space areas. We are committed to excellence in service, fostering relationships, solving issues, and positively impacting the community. Join us in protecting and enriching our open spaces.

**Description:**

The Open Space Division is responsible for carrying out conservation efforts to protect plant and animal life in park lands from fire, disease, and visitor usage along with historical artifacts. Protecting natural resources through resource management practices ensuring compliance with Village of Los Lunas Rules and Regulations. The Open Space Division currently maintains 2,600 acres of open space preserve, containing numerous trails and drainage facilities.

The Open Space Division plays a vital role in preserving our parklands' ecological balance and cultural heritage. Our responsibilities include safeguarding plant and animal life from threats like fire, disease, and visitor impact and protecting historical artifacts. We ensure compliance with Village of Los Lunas Rules and Regulations through effective resource management practices. Spanning 2,600 acres, our open space preserves and offers many trails to enjoy. Join us in this vital conservation effort!

**Priorities:**

- Provide an interconnected system of high-quality, accessible multi-use trails that offer diverse healthy outdoor experiences within a rich variety of landscapes and natural habitats, accessing significant environmental features, public facilities and developed local neighborhoods. Where appropriate, permit multiple uses of trails, including walking, running, bicycling, and horseback riding.
- Develop trail improvements to a design and development standard that facilitates maintenance and security.
- Facilitate community involvement and stewardship through programming and events that provides the public opportunities to participate and volunteer at local parks and open space.
- Promote the proper usage of Off-Highway Vehicles within the Village of Los Lunas through education and training.
- Establish an integrated network of top-tier, accessible multi-use trails, offering diverse outdoor experiences across various landscapes and natural habitats. These trails will provide access to significant environmental features, public amenities, and nearby neighborhoods. Support multiple trail uses, including walking, running, cycling, and horseback riding where applicable.

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**Priorities (Continued):**

- Develop trail enhancements adhering to design and development standards, prioritizing ease of maintenance and security.
- Foster community engagement and stewardship through various programs and events, enabling the public to actively participate and volunteer to maintain and enhance local parks and open spaces.
- Promote responsible Off-Highway Vehicle (OHV) usage within the Village of Los Lunas through educational initiatives and comprehensive training programs.

**Goals & Objectives:**

- Expand Open Space Lands: We aim to expand our current open space lands to accommodate the needs of our growing community.
- Ensure Clean and Safe Recreational Spaces: Our commitment is to maintain clean and secure open spaces and parklands that cater to individuals of all ages, including youth, adults, older people, and those with special needs.
- Compliance with Codes: Following federal, state, and local regulations and codes, we will procure and upkeep open space lands.
- Accessible Recreation: Our goal is to provide affordable recreational, physical, and cultural opportunities accessible to all community members.
- Resource Conservation: We will employ technology and horticultural practices to manage natural resources effectively, mitigating over-usage and preserving our community's environment.
- Asset Protection: We safeguard our parks, open spaces, and public facilities through vigilant patrol, enforcement, and civic education.
- Emergency Response: We are prepared to respond to and coordinate emergencies, including medical emergencies and rope rescue scenarios, ensuring the safety of our community members.

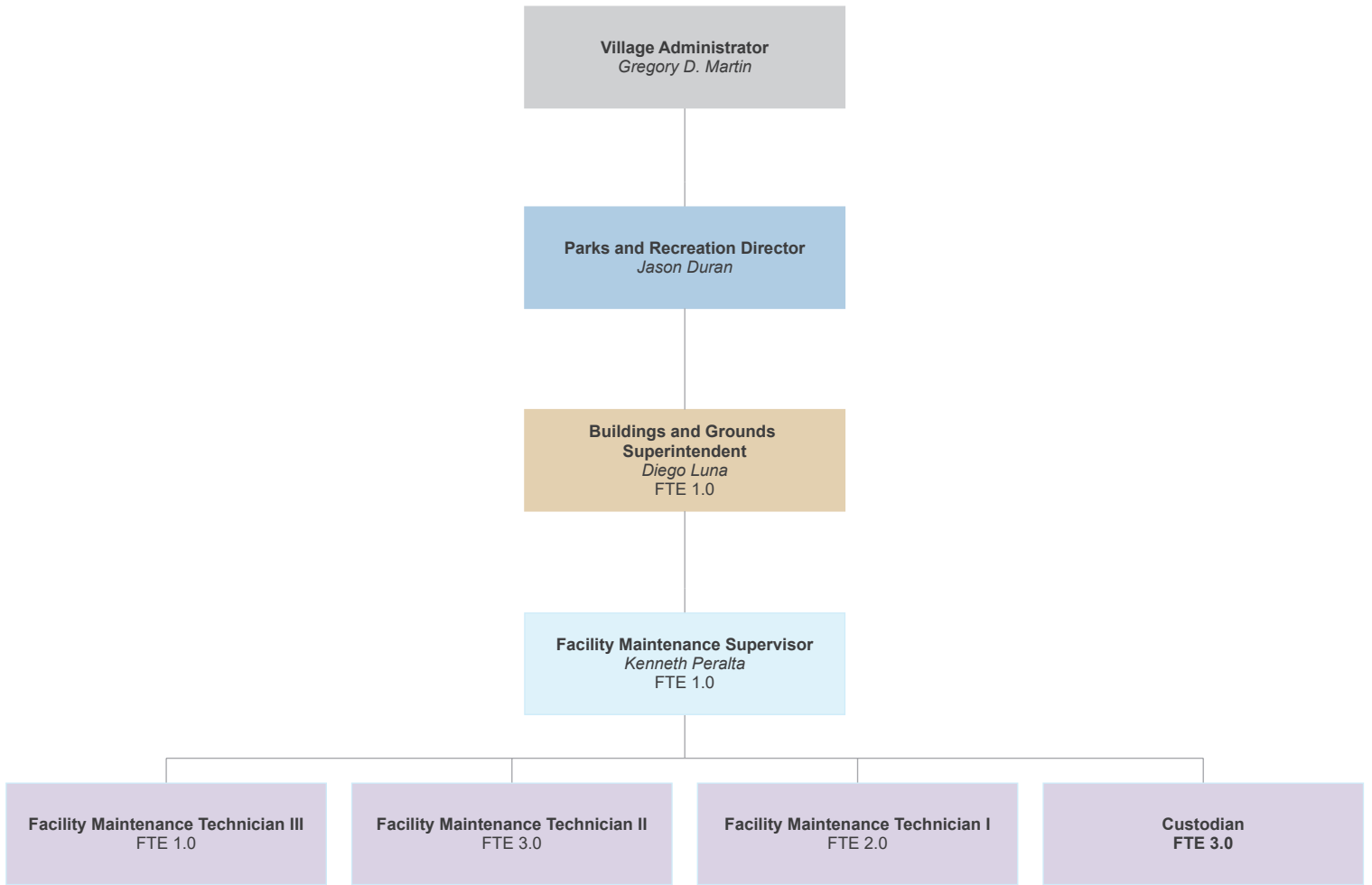
STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
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General Fund (11)  
Parks and Recreation Department  
Open Space Division (443)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Salaries and Wages</b>					
11-443-5120 Salaries: Full-Time Positions	\$ 274,394	257,400	251,469	16,994	6.60%
11-443-5180 Salaries: Other Wages	3,600	3,600	3,597	-	0.00%
11-443-5185 Salaries: On Call Wages	7,000	6,060	6,060	940	15.51%
11-443-5190 Salaries: Overtime	31,000	34,455	34,455	(3,455)	-10.03%
<b>Total Salaries and Wages</b>	<b>315,994</b>	<b>301,515</b>	<b>295,581</b>	<b>14,479</b>	<b>4.80%</b>
<b>Employee Benefits</b>					
11-443-5210 FICA: Social Security	18,934	17,881	17,625	1,053	5.89%
11-443-5211 FICA: Medicare	4,429	4,182	4,122	247	5.91%
11-443-5220 Retirement	63,001	56,937	55,070	6,064	10.65%
11-443-5221 Retiree Health Care	10,976	10,296	9,593	680	6.60%
11-443-5230 Health and Medical Premiums	62,359	55,494	55,035	6,865	12.37%
11-443-5231 Dental Insurance Premiums	1,571	1,756	1,531	(185)	-10.54%
11-443-5232 Life Insurance Premiums	130	190	143	(60)	-31.58%
11-443-5233 Disability Insurance Premiums	1,235	1,159	713	76	6.56%
11-443-5240 Unemployment Compensation	1,008	952	552	56	5.88%
11-443-5250 Workers Compensation Premium	56	56	44	-	0.00%
11-443-5260 Tuition Reimbursement	-	8,485	7,355	(8,485)	-100.00%
11-443-5290 Other Employee Benefits	1,200	600	172	600	100.00%
<b>Total Employee Benefits</b>	<b>164,899</b>	<b>157,988</b>	<b>151,955</b>	<b>6,911</b>	<b>4.37%</b>
<b>Supplies</b>					
11-443-5310 General Office Supplies	500	1,000	176	(500)	-50.00%
11-443-5311 Kitchen Supplies	250	250	9	-	0.00%
11-443-5312 Janitorial Supplies	500	500	-	-	0.00%
11-443-5313 Field Supplies	6,500	6,500	5,803	-	0.00%
11-443-5314 Maintenance Supplies	9,000	9,000	4,740	-	0.00%
11-443-5320 Furniture/Fixtures/Equipment	36,000	36,000	22,621	-	0.00%
11-443-5321 Technology Equipment/Hardware	11,772	10,000	8,379	1,772	17.72%
11-443-5330 Training Supplies	500	500	102	-	0.00%
11-443-5340 Uniforms	8,000	6,218	5,085	1,782	28.66%
11-443-5350 Safety Supplies	5,000	16,000	15,570	(11,000)	-68.75%
11-443-5351 Medical Supplies	500	500	-	-	0.00%
11-443-5370 Vehicle Fuel	15,000	15,000	10,026	-	0.00%
11-443-5371 Vehicle Tires	2,500	500	-	2,000	400.00%
11-443-5372 Vehicle Lubricants	1,000	1,000	323	-	0.00%
11-443-5380 Software	8,852	10,152	6,725	(1,300)	-12.81%
11-443-5390 Other Supplies	3,200	2,500	1,351	700	28.00%
<b>Total Supplies</b>	<b>109,074</b>	<b>115,620</b>	<b>80,910</b>	<b>(6,546)</b>	<b>-5.66%</b>
<b>Contractual Services</b>					
11-443-5410 Professional Services	-	47,023	40,544	(47,023)	-100.00%
11-443-5420 Attorney Fees	-	500	464	(500)	-100.00%
11-443-5440 Other Services	2,000	2,000	1,181	-	0.00%
<b>Total Contractual Services</b>	<b>2,000</b>	<b>49,523</b>	<b>42,189</b>	<b>(47,523)</b>	<b>-95.96%</b>
<b>Operating Costs</b>					
11-443-5514 Training and Seminars	10,000	7,000	2,920	3,000	42.86%
11-443-5515 Employee Travel	8,000	4,020	4,019	3,980	99.00%
11-443-5521 Telecommunications	5,184	5,184	4,336	-	0.00%
11-443-5523 Insurance Premiums	14,104	11,347	11,150	2,757	24.30%
11-443-5524 Printing/Publishing/Advertisin	1,000	1,000	89	-	0.00%
11-443-5527 Fleet Maintenance	10,000	22,537	22,536	(12,537)	-55.63%
11-443-5580 Repairs and Maintenance	35,000	15,000	7,455	20,000	133.33%
11-443-5590 Other Operating Costs	1,500	11,670	11,669	(10,170)	-87.15%
<b>Total Operating Costs</b>	<b>84,788</b>	<b>77,758</b>	<b>64,174</b>	<b>7,030</b>	<b>9.04%</b>
<b>Capital Purchases</b>					
11-443-5661 Vehicles	80,000	13,032	-	66,968	513.87%
11-443-5670 Machinery and Equipment	-	52,000	19,345	(52,000)	-100.00%
<b>Total Capital Purchases</b>	<b>80,000</b>	<b>65,032</b>	<b>19,345</b>	<b>14,968</b>	<b>23.02%</b>
<b>Total Open Space Division Expenditures</b>	<b>\$ 756,755</b>	<b>767,436</b>	<b>654,154</b>	<b>(10,681)</b>	<b>-1.39%</b>

# Facility Maintenance Division

FTE 11.0





**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Facility Maintenance Division**

**Mission:**

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

**Description:**

The Facility Maintenance Division is responsible for providing the citizens of Los Lunas and Valencia County with adequate facilities. Among other responsibilities, facility maintenance staff ensures building safety and the optimal performance of building systems by providing preventative maintenance and repair of mechanical, HVAC, electrical, plumbing, vector control, and interior/exterior repairs and renovations.

**Priorities:**

- Develop facilities that reduce overall facility maintenance and operation requirements and costs.
- Minimize equipment failure and production downtime.
- Develop a maintenance management system to estimate and plan for life-cycle maintenance and replacement costs.
- Provide clean facilities for citizens, employees, and visitors.

**Goals & Objectives:**

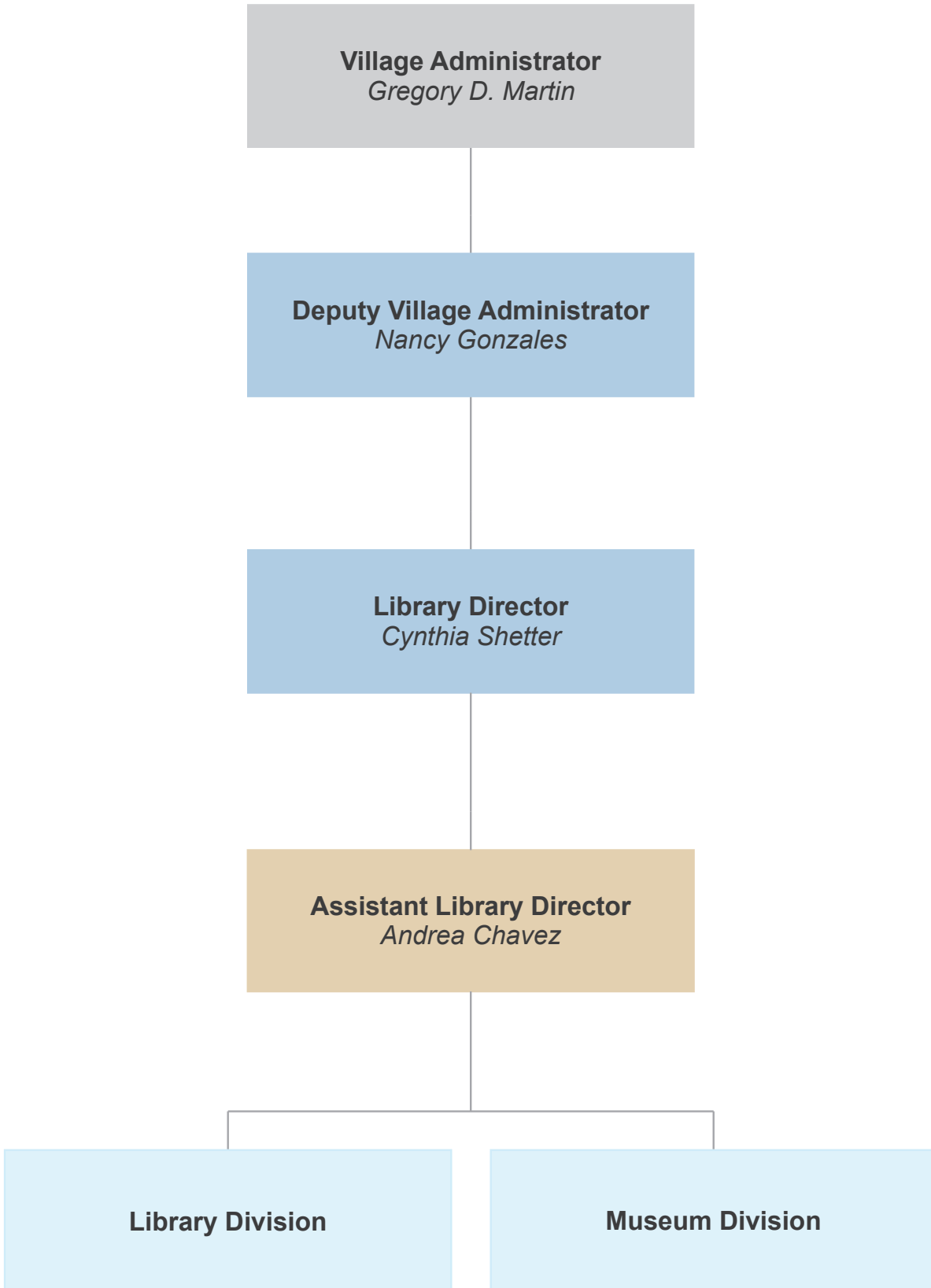
- Conduct our department in a manner that is socially responsible and commands respect for its positive contribution to community.
- Commit ourselves to a progressive training and continuing education program in our quest for excellence in the services we provide.
- Customer satisfaction is the focus of everything we provide. To achieve customer satisfaction, the quality of our services must be our number one priority. As our services are viewed, so are we.
- Expand current facilities to accommodate a growing community.
- Utilize technology and horticultural processes to mitigate over-usage of our natural resources and remain stewards of our community environment.

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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General Fund (11)  
Parks and Recreation Department  
Facility Maintenance Division (444)

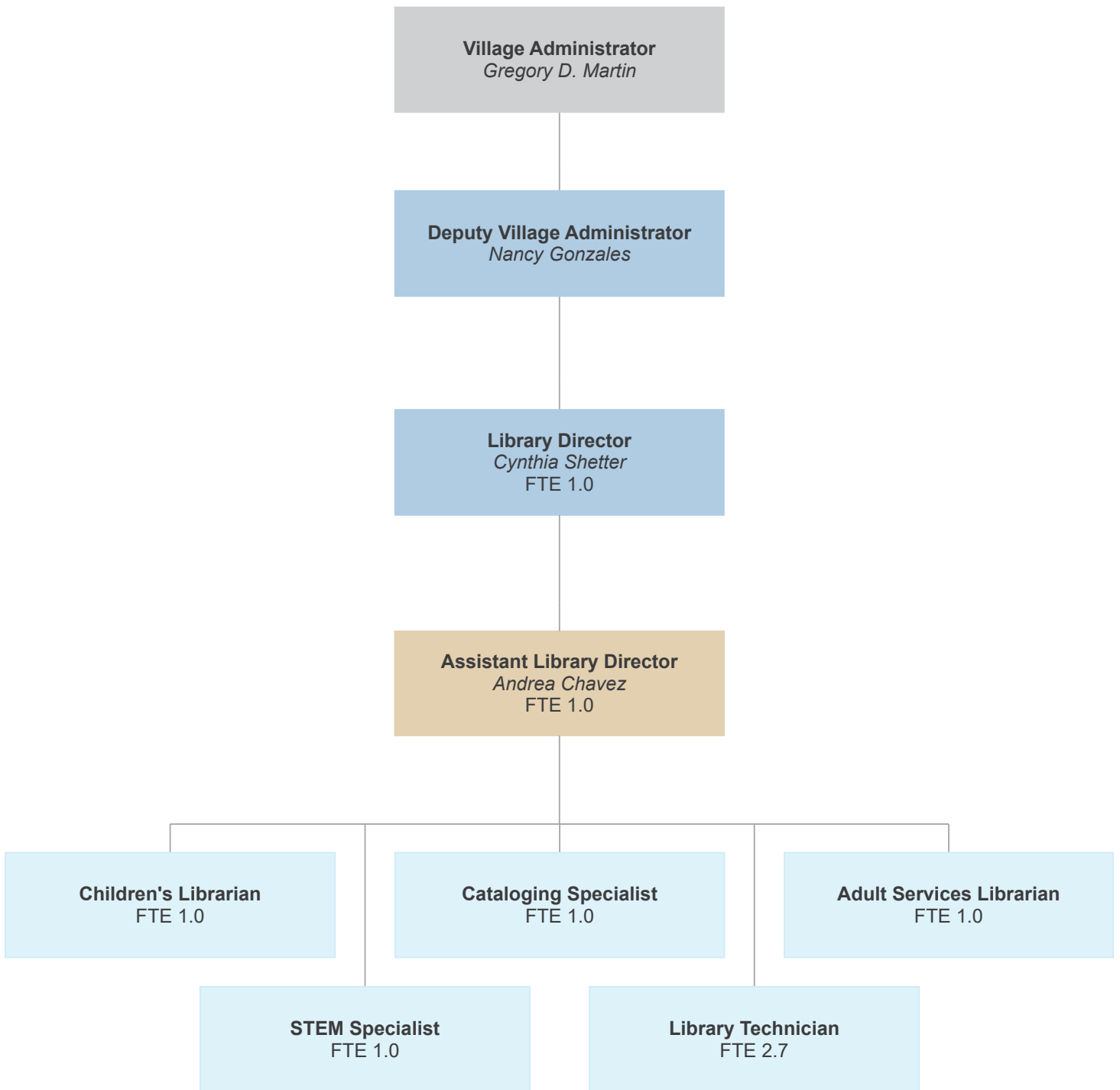
		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2026	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)
<b>Salaries and Wages</b>						
11-444-5120	Salaries: Full-Time Positions	\$ 508,311	373,319	331,702	134,992	36.16%
11-444-5180	Salaries: Other Wages	1,980	-	-	1,980	100.00%
11-444-5185	Salaries: On Call Wages	7,000	5,841	5,840	1,159	19.84%
11-444-5190	Salaries: Overtime	15,000	13,359	4,184	1,641	12.28%
<b>Total Salaries and Wages</b>		<b>532,291</b>	<b>392,519</b>	<b>341,726</b>	<b>139,772</b>	<b>35.61%</b>
<b>Employee Benefits</b>						
11-444-5210	FICA: Social Security	32,444	24,076	23,183	8,368	34.76%
11-444-5211	FICA: Medicare	7,588	5,631	5,422	1,957	34.75%
11-444-5220	Retirement	116,709	82,579	77,441	34,130	41.33%
11-444-5221	Retiree Health Care	20,333	14,933	11,727	5,400	36.16%
11-444-5230	Health and Medical Premiums	171,203	79,735	79,209	91,468	114.71%
11-444-5231	Dental Insurance Premiums	4,841	2,283	2,214	2,558	112.05%
11-444-5232	Life Insurance Premiums	286	208	189	78	37.50%
11-444-5233	Disability Insurance Premiums	2,288	1,680	986	608	36.19%
11-444-5240	Unemployment Compensation	1,727	1,282	841	445	34.71%
11-444-5250	Workers Compensation Premium	111	83	64	28	33.73%
11-444-5290	Other Employee Benefits	100	700	64	(600)	-85.71%
<b>Total Employee Benefits</b>		<b>357,630</b>	<b>213,190</b>	<b>201,340</b>	<b>144,440</b>	<b>67.75%</b>
<b>Supplies</b>						
11-444-5310	General Office Supplies	500	500	360	-	0.00%
11-444-5312	Janitorial Supplies	4,000	2,376	2,375	1,624	68.35%
11-444-5313	Field Supplies	20,000	20,000	8,579	-	0.00%
11-444-5314	Maintenance Supplies	55,000	30,584	28,713	24,416	79.83%
11-444-5320	Furniture/Fixtures/Equipment	15,000	4,959	3,234	10,041	202.48%
11-444-5321	Technology Equipment/Hardware	10,350	2,200	-	8,150	370.45%
11-444-5340	Uniforms	6,000	6,000	4,029	-	0.00%
11-444-5350	Safety Supplies	4,000	4,000	1,928	-	0.00%
11-444-5370	Vehicle Fuel	13,000	13,000	10,822	-	0.00%
11-444-5371	Vehicle Tires	2,000	2,170	2,169	(170)	-7.83%
11-444-5372	Vehicle Lubricants	1,000	1,000	300	-	0.00%
11-444-5380	Software	17,610	32,916	24,373	(15,306)	-46.50%
11-444-5390	Other Supplies	1,000	1,750	68	(750)	-42.86%
<b>Total Supplies</b>		<b>149,460</b>	<b>121,455</b>	<b>86,950</b>	<b>28,005</b>	<b>23.06%</b>
<b>Contractual Services</b>						
11-444-5410	Professional Services	-	538	537	(538)	-100.00%
11-444-5440	Other Services	8,130	51,200	45,111	(43,070)	-84.12%
<b>Total Contractual Services</b>		<b>8,130</b>	<b>51,738</b>	<b>45,648</b>	<b>(43,608)</b>	<b>-84.29%</b>
<b>Operating Costs</b>						
11-444-5514	Training and Seminars	8,000	5,000	310	3,000	60.00%
11-444-5515	Employee Travel	5,000	3,000	624	2,000	66.67%
11-444-5521	Telecommunications	11,302	9,462	5,626	1,840	19.45%
11-444-5523	Insurance Premiums	16,577	13,825	13,739	2,752	19.91%
11-444-5524	Printing/Publishing/Advertisin	-	500	-	(500)	-100.00%
11-444-5527	Fleet Maintenance	5,000	12,204	12,122	(7,204)	-59.03%
11-444-5580	Repairs and Maintenance	60,000	67,020	66,076	(7,020)	-10.47%
11-444-5590	Other Operating Costs	1,000	1,000	128	-	0.00%
<b>Total Operating Costs</b>		<b>106,879</b>	<b>112,011</b>	<b>98,625</b>	<b>(5,132)</b>	<b>-4.58%</b>
<b>Capital Purchases</b>						
11-444-5661	Vehicles	-	135,058	132,622	(135,058)	-100.00%
11-444-5670	Machinery and Equipment	-	23,360	23,358	(23,360)	-100.00%
<b>Total Capital Purchases</b>		<b>-</b>	<b>158,418</b>	<b>155,980</b>	<b>(158,418)</b>	<b>-100.00%</b>
<b>Total Facility Maintenance Division Expenditures</b>		<b>\$ 1,154,390</b>	<b>1,049,331</b>	<b>930,269</b>	<b>105,059</b>	<b>10.01%</b>

# Library Department



# Library Division

FTE 8.7



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Library Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

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

**STATE OF NEW MEXICO  
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**Goals & Objectives (Continued):**

- *A Partner in Education* The library is an integral part of the K-12 and post-secondary educational system in Valencia County. Our partnerships with academic and other libraries ensure our success as an educational institution.
  - Partner with educators and leaders within the Los Lunas K-12 community and the University of New Mexico — Valencia Campus to contribute toward the education and the overall quality of life of children in Los Lunas and surrounding communities. Establish working relationships and collaborative agreements with public, academic, tribal, special libraries, and museums throughout New Mexico, resulting in expanded services.
- *A Place to Learn and Play* Educate and entertain our residents through the library's events, programs, and services to promote lifelong learning and community engagement and create shared experiences that forge stronger communities.
  - Provide educational and recreational experiences that spark lifelong learning, and help people succeed as citizens, students, and parents.
- *Service Delivery Innovation* Be a leader in developing and delivering innovative public programs and services.
  - Provide our residents with access to a variety of technologies and programming in order to acquire new skills, explore new possibilities, and make informed consumer decisions with technology.

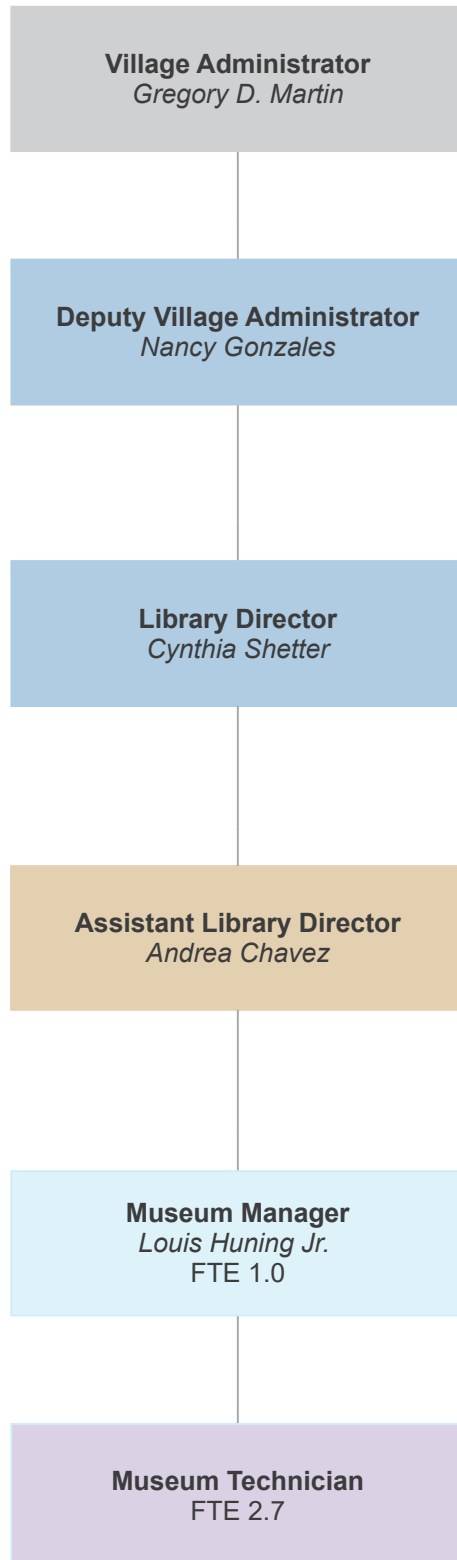
STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2026

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed	Final Adjusted		Increase	Increase	
	June 30, 2026	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)	
<b>Salaries and Wages</b>						
11-408-5120	Salaries: Full-Time Positions	\$ 489,237	459,592	458,980	29,645	6.45%
11-408-5130	Salaries: Part-Time Positions	28,758	15,567	14,570	13,191	84.74%
<b>Total Salaries and Wages</b>		<b>517,995</b>	<b>475,159</b>	<b>473,550</b>	<b>42,836</b>	<b>9.02%</b>
<b>Employee Benefits</b>						
11-408-5210	FICA: Social Security	32,115	29,355	27,958	2,760	9.40%
11-408-5211	FICA: Medicare	7,487	6,866	6,538	621	9.04%
11-408-5220	Retirement	118,932	105,129	101,305	13,803	13.13%
11-408-5221	Retiree Health Care	20,720	18,939	16,882	1,781	9.40%
11-408-5230	Health and Medical Premiums	130,873	105,033	96,397	25,840	24.60%
11-408-5231	Dental Insurance Premiums	3,207	2,568	2,379	639	24.88%
11-408-5232	Life Insurance Premiums	260	234	192	26	11.11%
11-408-5233	Disability Insurance Premiums	2,313	2,131	1,289	182	8.54%
11-408-5240	Unemployment Compensation	1,704	1,563	909	141	9.02%
11-408-5250	Workers Compensation Premium	102	83	83	19	22.89%
11-408-5290	Other Employee Benefits	2,258	2,700	748	(442)	-16.37%
<b>Total Employee Benefits</b>		<b>319,971</b>	<b>274,601</b>	<b>254,680</b>	<b>45,370</b>	<b>16.52%</b>
<b>Supplies</b>						
11-408-5310	General Office Supplies	6,000	5,117	5,042	883	17.26%
11-408-5311	Kitchen Supplies	1,000	936	935	64	6.84%
11-408-5312	Janitorial Supplies	2,100	2,114	2,113	(14)	-0.66%
11-408-5314	Maintenance Supplies	7,700	6,809	6,808	891	13.09%
11-408-5320	Furniture/Fixtures/Equipment	6,000	8,300	6,330	(2,300)	-27.71%
11-408-5321	Technology Equipment/Hardware	31,815	18,579	14,579	13,236	71.24%
11-408-5330	Training Supplies	1,000	1,000	-	-	0.00%
11-408-5340	Uniforms	2,000	2,017	2,016	(17)	-0.84%
11-408-5350	Safety Supplies	1,000	1,000	-	-	0.00%
11-408-5360	Recreational Supplies	16,500	16,500	8,218	-	0.00%
11-408-5370	Vehicle Fuel	800	940	940	(140)	-14.89%
11-408-5371	Vehicle Tires	500	500	-	-	0.00%
11-408-5372	Vehicle Lubricants	250	250	81	-	0.00%
11-408-5380	Software	47,370	38,890	38,661	8,480	21.81%
11-408-5390	Other Supplies	137,055	80,300	65,421	56,755	70.68%
<b>Total Supplies</b>		<b>261,090</b>	<b>183,252</b>	<b>151,144</b>	<b>77,838</b>	<b>42.48%</b>
<b>Contractual Services</b>						
11-408-5410	Professional Services	101,000	1,500	611	99,500	6633.33%
11-408-5420	Attorney Fees	2,000	1,173	-	827	70.50%
11-408-5440	Other Services	19,980	30,700	18,192	(10,720)	-34.92%
<b>Total Contractual Services</b>		<b>122,980</b>	<b>33,373</b>	<b>18,803</b>	<b>89,607</b>	<b>268.50%</b>
<b>Operating Costs</b>						
11-408-5514	Training and Seminars	6,400	9,045	6,538	(2,645)	-29.24%
11-408-5515	Employee Travel	16,662	11,412	7,657	5,250	46.00%
11-408-5520	Postage	1,200	1,000	885	200	20.00%
11-408-5521	Telecommunications	17,833	18,805	14,285	(972)	-5.17%
11-408-5522	Subscriptions and Dues	6,902	5,108	5,070	1,794	35.12%
11-408-5523	Insurance Premiums	14,666	12,672	12,587	1,994	15.74%
11-408-5524	Printing/Publishing/Advertisin	9,000	6,000	2,749	3,000	50.00%
11-408-5525	Rent Payments	1,400	4,004	2,695	(2,604)	-65.03%
11-408-5527	Fleet Maintenance	1,300	1,279	1,278	21	1.64%
11-408-5570	Utilities: Electricity	14,400	14,400	10,731	-	0.00%
11-408-5571	Utilities: Natural Gas	2,000	2,000	791	-	0.00%
11-408-5572	Utilities: Water	3,500	3,441	3,440	59	1.71%
11-408-5580	Repairs and Maintenance	10,000	10,000	4,882	-	0.00%
11-408-5590	Other Operating Costs	13,400	4,161	3,120	9,239	222.04%
<b>Total Operating Costs</b>		<b>118,663</b>	<b>103,327</b>	<b>76,708</b>	<b>15,336</b>	<b>14.84%</b>
<b>Capital Purchases</b>						
11-408-5603	Vehicles	-	43,000	40,448	(43,000)	-100.00%
11-408-5650	Buildings and Structures	40,000	59,549	59,549	(19,549)	-32.83%
11-408-5670	Machinery and Equipment	-	15,223	15,222	(15,223)	-100.00%
<b>Total Capital Purchases</b>		<b>40,000</b>	<b>117,772</b>	<b>115,219</b>	<b>(77,772)</b>	<b>-66.04%</b>
<b>Total Library Division Expenditures</b>		<b>\$ 1,380,699</b>	<b>1,187,484</b>	<b>1,090,104</b>	<b>193,215</b>	<b>16.27%</b>

# Museum Division

FTE 3.7





**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Museum Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

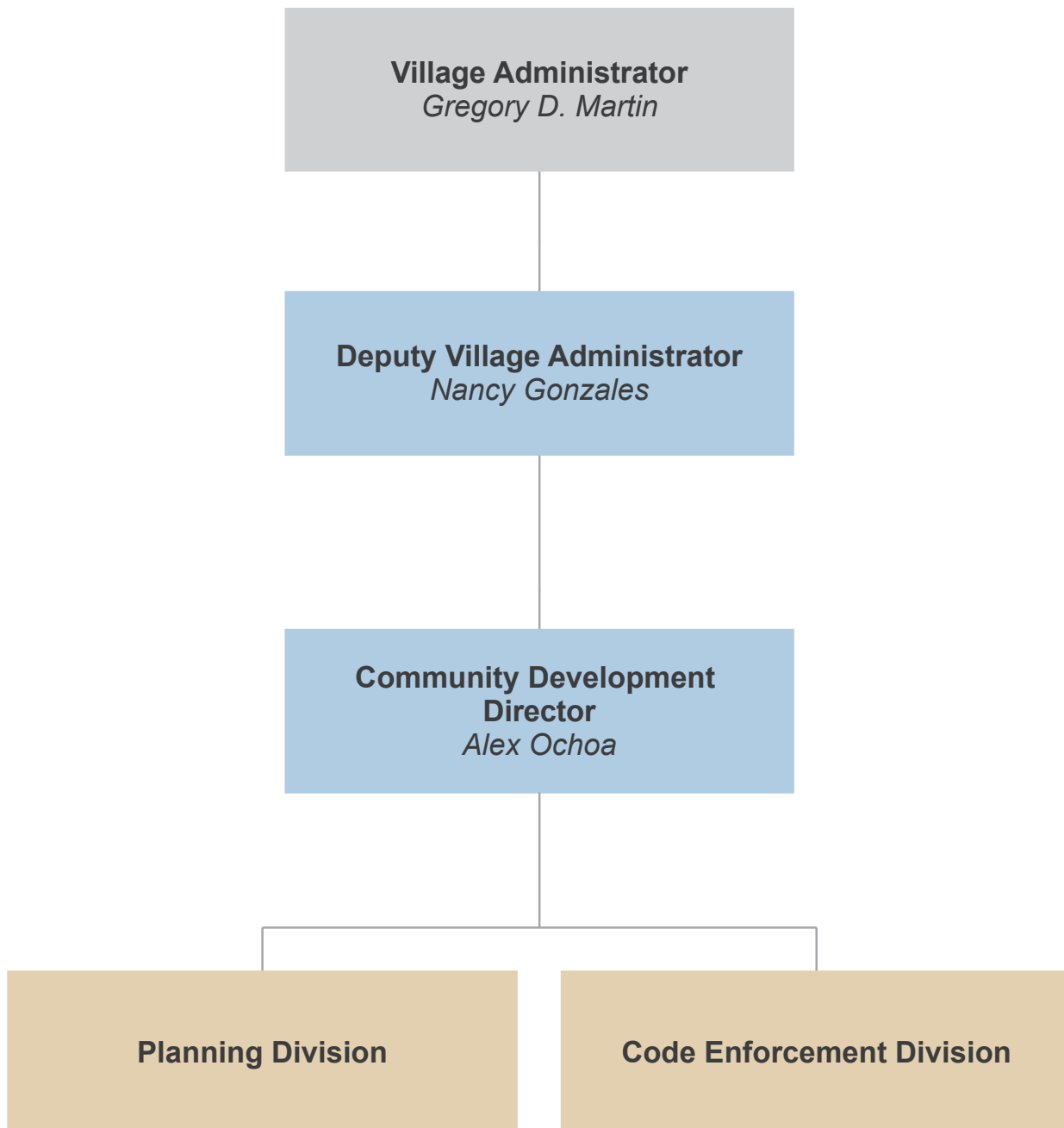
- Ready Access to Research Materials Ensure the residents of Los Lunas and the surrounding communities have free and ready access to historical and genealogical resources in the museum and through remote access from their homes.
  - Provide historical and genealogical materials in electronic and hard copy format for recreational and research purposes.
- Oral History Program Provide a fuller and more accurate picture of the past that augments the information provided by public records, statistical data, photographs, maps, letters, diaries, and other historical materials.
  - Collect the oral histories, photos and artifacts of long-time area residents and businesses.
- Public Programming and Exhibits The residents of Los Lunas and the surrounding communities will have ready access to educational programs, exhibits and materials to inspire a deeper appreciation and understanding of the area's rich cultural heritage.
  - Provide an educational conduit by exhibiting selected histories, arts, traveling displays and sponsoring guest speakers.

STATE OF NEW MEXICO  
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General Fund (11)  
Library Department  
Museum Division (409)

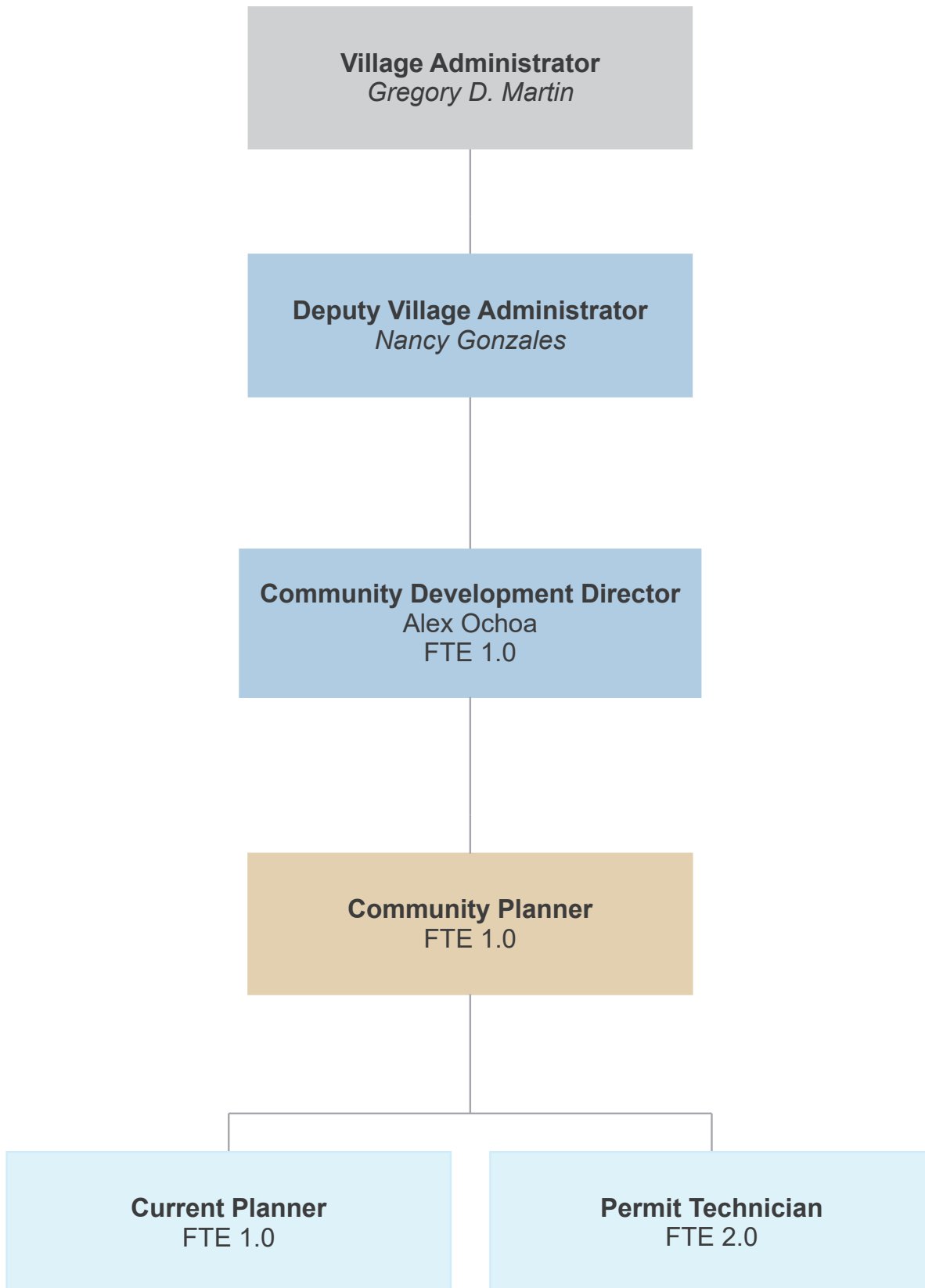
	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase (Decrease)	Increase (Decrease)
	June 30, 2026	June 30, 2025			
<b>Salaries and Wages</b>					
11-409-5120	Salaries: Full-Time Positions	\$ 146,349	138,362	138,113	7,987 5.77%
11-409-5130	Salaries: Part-Time Positions	30,176	19,656	19,608	10,520 53.52%
<b>Total Salaries and Wages</b>		<b>176,525</b>	<b>158,018</b>	<b>157,721</b>	<b>18,507 11.71%</b>
<b>Employee Benefits</b>					
11-409-5210	FICA: Social Security	10,944	9,797	9,760	1,147 11.71%
11-409-5211	FICA: Medicare	2,560	2,292	2,283	268 11.69%
11-409-5220	Retirement	40,530	34,954	21,600	5,576 15.95%
11-409-5221	Retiree Health Care	7,061	6,321	5,133	740 11.71%
11-409-5230	Health and Medical Premiums	16,198	14,910	14,910	1,288 8.64%
11-409-5231	Dental Insurance Premiums	928	215	206	713 331.63%
11-409-5232	Life Insurance Premiums	104	104	72	- 0.00%
11-409-5233	Disability Insurance Premiums	795	712	410	83 11.66%
11-409-5240	Unemployment Compensation	583	522	386	61 11.69%
11-409-5250	Workers Compensation Premium	37	37	37	- 0.00%
11-409-5260	Tuition Reimbursement	8,575	6,500	3,277	2,075 31.92%
11-409-5290	Other Employee Benefits	600	600	217	- 0.00%
<b>Total Employee Benefits</b>		<b>88,915</b>	<b>76,964</b>	<b>58,291</b>	<b>11,951 15.53%</b>
<b>Supplies</b>					
11-409-5310	General Office Supplies	5,000	5,000	2,206	- 0.00%
11-409-5311	Kitchen Supplies	500	500	198	- 0.00%
11-409-5312	Janitorial Supplies	1,000	1,000	582	- 0.00%
11-409-5314	Maintenance Supplies	5,000	5,000	2,467	- 0.00%
11-409-5320	Furniture/Fixtures/Equipment	10,000	10,000	7,364	- 0.00%
11-409-5321	Technology Equipment/Hardware	7,420	8,500	-	(1,080) -12.71%
11-409-5330	Training Supplies	500	-	-	500 100.00%
11-409-5340	Uniforms	1,000	1,009	1,009	(9) -0.89%
11-409-5350	Safety Supplies	1,000	1,000	-	- 0.00%
11-409-5360	Recreational Supplies	4,000	3,900	3,193	100 2.56%
11-409-5370	Vehicle Fuel	2,000	2,000	42	- 0.00%
11-409-5371	Vehicle Tires	250	250	-	- 0.00%
11-409-5372	Vehicle Lubricants	500	500	24	- 0.00%
11-409-5380	Software	8,560	8,650	8,649	(90) -1.04%
11-409-5390	Other Supplies	11,700	4,800	1,978	6,900 143.75%
<b>Total Supplies</b>		<b>58,430</b>	<b>52,109</b>	<b>27,712</b>	<b>6,321 12.13%</b>
<b>Contractual Services</b>					
11-409-5410	Professional Services	5,000	407	-	4,593 1128.50%
11-409-5420	Attorney Fees	2,000	2,000	-	- 0.00%
11-409-5440	Other Services	11,286	19,700	13,879	(8,414) -42.71%
<b>Total Contractual Services</b>		<b>18,286</b>	<b>22,107</b>	<b>13,879</b>	<b>(3,821) -17.28%</b>
<b>Operating Costs</b>					
11-409-5514	Training and Seminars	5,025	1,650	214	3,375 204.55%
11-409-5515	Employee Travel	7,400	6,200	4,975	1,200 19.35%
11-409-5520	Postage	2,500	2,000	1,111	500 25.00%
11-409-5521	Telecommunications	1,488	1,488	1,213	- 0.00%
11-409-5522	Subscriptions and Dues	2,550	2,540	1,655	10 0.39%
11-409-5523	Insurance Premiums	5,883	5,166	5,123	717 13.88%
11-409-5524	Printing/Publishing/Advertisin	12,000	8,492	5,894	3,508 41.31%
11-409-5525	Rent Payments	6,000	6,000	5,400	- 0.00%
11-409-5527	Fleet Maintenance	500	500	7	- 0.00%
11-409-5570	Utilities: Electricity	-	2,000	-	(2,000) -100.00%
11-409-5571	Utilities: Natural Gas	1,000	1,000	769	- 0.00%
11-409-5572	Utilities: Water	2,100	2,100	2,036	- 0.00%
11-409-5580	Repairs and Maintenance	27,000	25,093	23,204	1,907 7.60%
11-409-5590	Other Operating Costs	5,500	4,000	2,594	1,500 37.50%
<b>Total Operating Costs</b>		<b>78,946</b>	<b>68,229</b>	<b>54,195</b>	<b>10,717 15.71%</b>
<b>Capital Purchases</b>					
11-409-5650	Buildings and Structures	20,000	62,985	35,781	(42,985) -68.25%
<b>Total Capital Purchases</b>		<b>20,000</b>	<b>62,985</b>	<b>35,781</b>	<b>(42,985) -68.25%</b>
<b>Total Museum Division Expenditures</b>		<b>\$ 441,102</b>	<b>440,412</b>	<b>347,579</b>	<b>690 0.16%</b>

# Community Development Department



# Planning Division

FTE 5.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Planning Division**

**Mission:**

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

**Description:**

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

**Priorities:**

- Update the Comprehensive Plan, and use the updated goals set for in the plan to inform updates to the Zone Code maintenance updates.
- Provide assistance to residents, landowners, and business owners as they navigate applications, plan for development, and/or conduct economic activities within the Village.

**Goals & Objectives:**

- Ensure the Municipal Code and long-range plans are kept up-to-date in order to achieve the Village Council's purpose of providing a high quality of life for the citizens of Los Lunas.
- Continually update and manage the Village's GIS database in order to provide ready information for plan development and use by the public.
- Provide the public with assistance in the processing of necessary materials for the development of their properties.
- Provide reliable and timely plan review for development projects.

STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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June 30, 2026

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed June 30, 2026	Final Adjusted June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)	
<b>Salaries and Wages</b>						
11-451-5110	Salaries: P&Z Commissioners	\$ 3,000	3,000	1,890	-	0.00%
11-451-5120	Salaries: Full-Time Positions	344,989	326,332	325,859	18,657	5.72%
11-451-5140	Salaries: Temporary Positions	20,800	20,800	8,752	-	0.00%
	<b>Total Salaries and Wages</b>	<b>368,789</b>	<b>350,132</b>	<b>336,501</b>	<b>18,657</b>	<b>5.33%</b>
<b>Employee Benefits</b>						
11-451-5210	FICA: Social Security	22,679	21,523	19,999	1,156	5.37%
11-451-5211	FICA: Medicare	5,304	5,034	4,677	270	5.36%
11-451-5220	Retirement	83,986	76,786	71,945	7,200	9.38%
11-451-5221	Retiree Health Care	14,632	13,886	11,988	746	5.37%
11-451-5230	Health and Medical Premiums	60,658	55,504	55,503	5,154	9.29%
11-451-5231	Dental Insurance Premiums	1,781	1,716	1,715	65	3.79%
11-451-5232	Life Insurance Premiums	156	356	217	(200)	-56.18%
11-451-5233	Disability Insurance Premiums	1,640	1,563	953	77	4.93%
11-451-5240	Unemployment Compensation	1,203	1,146	575	57	4.97%
11-451-5250	Workers Compensation Premium	56	56	55	-	0.00%
11-451-5260	Tuition Reimbursement	10,000	11,014	2,727	(1,014)	-9.21%
11-451-5290	Other Employee Benefits	800	638	637	162	25.39%
	<b>Total Employee Benefits</b>	<b>202,895</b>	<b>189,222</b>	<b>170,991</b>	<b>13,673</b>	<b>7.23%</b>
<b>Supplies</b>						
11-451-5310	General Office Supplies	6,000	6,000	5,189	-	0.00%
11-451-5312	Janitorial Supplies	200	330	329	(130)	-39.39%
11-451-5314	Maintenance Supplies	200	200	154	-	0.00%
11-451-5320	Furniture/Fixtures/Equipment	2,000	2,000	963	-	0.00%
11-451-5321	Technology Equipment/Hardware	4,400	9,500	8,784	(5,100)	-53.68%
11-451-5340	Uniforms	1,250	1,250	1,183	-	0.00%
11-451-5350	Safety Supplies	50	53	52	(3)	-5.66%
11-451-5370	Vehicle Fuel	1,000	1,000	194	-	0.00%
11-451-5372	Vehicle Lubricants	100	100	30	-	0.00%
11-451-5380	Software	69,117	36,094	24,008	33,023	91.49%
11-451-5390	Other Supplies	1,700	800	155	900	112.50%
	<b>Total Supplies</b>	<b>86,017</b>	<b>57,327</b>	<b>41,041</b>	<b>28,690</b>	<b>50.05%</b>
<b>Contractual Services</b>						
11-451-5410	Professional Services	125,000	125,000	82,672	-	0.00%
11-451-5420	Attorney Fees	20,000	20,000	13,234	-	0.00%
11-451-5440	Other Services	1,914	6,453	5,347	(4,539)	-70.34%
	<b>Total Contractual Services</b>	<b>146,914</b>	<b>151,453</b>	<b>101,253</b>	<b>(4,539)</b>	<b>-3.00%</b>
<b>Operating Costs</b>						
11-451-5514	Training and Seminars	6,500	3,500	2,684	3,000	85.71%
11-451-5515	Employee Travel	11,500	8,500	6,449	3,000	35.29%
11-451-5520	Postage	3,000	4,264	4,263	(1,264)	-29.64%
11-451-5521	Telecommunications	6,471	2,971	2,117	3,500	117.81%
11-451-5522	Subscription and Dues	2,500	2,500	1,746	-	0.00%
11-451-5523	Insurance Premiums	9,295	8,100	8,035	1,195	14.75%
11-451-5524	Printing/Publishing/Advertisin	2,500	7,785	1,432	(5,285)	-67.89%
11-451-5527	Fleet Maintenance	200	200	75	-	0.00%
11-451-5570	Utilities: Electricity	1,100	1,200	987	(100)	-8.33%
11-451-5571	Utilities: Natural Gas	220	200	174	20	10.00%
11-451-5572	Utilities: Water	-	762	-	(762)	-100.00%
11-451-5580	Repairs and Maintenance	2,500	4,506	4,505	(2,006)	-44.52%
11-451-5590	Other Operating Costs	5,800	4,911	4,908	889	18.10%
	<b>Total Operating Costs</b>	<b>51,586</b>	<b>49,399</b>	<b>37,375</b>	<b>2,187</b>	<b>4.43%</b>
	<b>Total Planning Division Expenditures</b>	<b>\$ 856,201</b>	<b>797,533</b>	<b>687,161</b>	<b>58,668</b>	<b>7.36%</b>

# Code Enforcement Division

FTE 5.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Code Enforcement Division**

**Mission:**

Monitor and enforce Village regulations, including zoning code, nuisance code, and animal control code, in order to ensure the safety and quality of life of the Village of Los Lunas.

**Description:**

The Code Enforcement Division is responsible for routine enforcement of municipal ordinances related to zoning nuisances and animal control, including the processing of any related permits. The Division is also responsible for issuing pet, business, and liquor licenses.

**Priorities:**

- Educate Village residents on the municipal code, in order to achieve voluntary compliance whenever possible.
- Enhance the technology used for field operations to allow for more efficient data collection in the field and provide a better way to measure the frequency of code violations.

**Goals & Objectives:**

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



STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Salaries and Wages</b>					
11-453-5120 Salaries: Full-Time Positions	\$ 249,559	238,264	228,611	11,295	4.74%
11-453-5185 Salaries: On Call Wages	9,500	6,060	6,060	3,440	56.77%
<b>Total Salaries and Wages</b>	<b>259,059</b>	<b>244,324</b>	<b>234,671</b>	<b>14,735</b>	<b>6.03%</b>
<b>Employee Benefits</b>					
11-453-5210 FICA: Social Security	15,473	14,774	14,123	699	4.73%
11-453-5211 FICA: Medicare	3,619	3,455	3,303	164	4.75%
11-453-5220 Retirement	57,299	52,144	48,615	5,155	9.89%
11-453-5221 Retiree Health Care	9,983	9,531	7,440	452	4.74%
11-453-5230 Health and Medical Premiums	78,394	63,389	56,711	15,005	23.67%
11-453-5231 Dental Insurance Premiums	2,273	2,273	1,756	-	0.00%
11-453-5232 Life Insurance Premiums	130	130	106	-	0.00%
11-453-5233 Disability Insurance Premiums	1,118	1,073	617	45	4.19%
11-453-5240 Unemployment Compensation	820	787	421	33	4.19%
11-453-5250 Workers Compensation Premium	46	46	44	-	0.00%
11-453-5260 Tuition Reimbursement	5,000	-	-	5,000	100.00%
11-453-5290 Other Employee Benefits	500	1,100	76	(600)	-54.55%
<b>Total Employee Benefits</b>	<b>174,655</b>	<b>148,702</b>	<b>133,212</b>	<b>25,953</b>	<b>17.45%</b>
<b>Supplies</b>					
11-453-5310 General Office Supplies	2,000	2,245	2,244	(245)	-10.91%
11-453-5312 Janitorial Supplies	200	330	329	(130)	-39.39%
11-453-5313 Field Supplies	2,000	2,000	1,680	-	0.00%
11-453-5314 Maintenance Supplies	500	980	951	(480)	-48.98%
11-453-5320 Furniture/Fixtures/Equipment	500	1,250	330	(750)	-60.00%
11-453-5321 Technology Equipment/Hardware	1,200	4,500	4,241	(3,300)	-73.33%
11-453-5340 Uniforms	5,000	5,000	4,993	-	0.00%
11-453-5350 Safety Supplies	1,000	1,000	181	-	0.00%
11-453-5370 Vehicle Fuel	6,500	7,680	4,777	(1,180)	-15.36%
11-453-5371 Vehicle Tires	-	3,000	184	(3,000)	-100.00%
11-453-5372 Vehicle Lubricants	320	345	343	(25)	-7.25%
11-453-5380 Software	49,690	10,131	3,293	39,559	390.47%
11-453-5390 Other Supplies	1,000	700	6	300	42.86%
<b>Total Supplies</b>	<b>69,910</b>	<b>39,161</b>	<b>23,552</b>	<b>30,749</b>	<b>78.52%</b>
<b>Contractual Services</b>					
11-453-5410 Professional Services	1,500	1,500	85	-	0.00%
11-453-5420 Attorney Fees	5,000	7,000	5,768	(2,000)	-28.57%
11-453-5440 Other Services	66,400	65,000	45,655	1,400	2.15%
<b>Total Contractual Services</b>	<b>72,900</b>	<b>73,500</b>	<b>51,508</b>	<b>(600)</b>	<b>-0.82%</b>
<b>Operating Costs</b>					
11-453-5514 Employee Training	5,000	2,500	1,559	2,500	100.00%
11-453-5515 Employee Travel	5,000	2,500	1,003	2,500	100.00%
11-453-5520 Postage	2,250	2,250	2,139	-	0.00%
11-453-5521 Telecommunications	7,441	5,934	5,042	1,507	25.40%
11-453-5522 Subscription and Dues	1,500	1,000	685	500	50.00%
11-453-5523 Insurance Premiums	10,241	8,554	8,499	1,687	19.72%
11-453-5524 Printing/Publishing/Advertisin	1,500	2,000	72	(500)	-25.00%
11-453-5527 Fleet Maintenance	2,000	6,500	2,236	(4,500)	-69.23%
11-453-5570 Utilities: Electricity	1,300	1,300	1,052	-	0.00%
11-453-5571 Utilities: Natural Gas	200	200	164	-	0.00%
11-453-5572 Utilities: Water	761	761	-	-	0.00%
11-453-5580 Repairs and Maintenance	1,000	3,538	3,536	(2,538)	-71.74%
11-453-5590 Other Operating Costs	1,000	1,000	621	-	0.00%
<b>Total Operating Costs</b>	<b>39,193</b>	<b>38,037</b>	<b>26,608</b>	<b>1,156</b>	<b>229.15%</b>
<b>Capital Purchases</b>					
11-453-5603 Vehicles	130,000	115,676	115,674	14,324	12.38%
<b>Total Capital Purchases</b>	<b>130,000</b>	<b>115,676</b>	<b>115,674</b>	<b>14,324</b>	<b>12.38%</b>
<b>Total Code Enforcement Division Expenditures</b>	<b>\$ 745,717</b>	<b>659,400</b>	<b>585,225</b>	<b>86,317</b>	<b>13.09%</b>

# Public Works Department

**Village Administrator**  
*Gregory D. Martin*

**Public Works Director**  
*Michael Jaramillo*

**Assistant Public Works Director**  
*Brittany Armijo*

**Streets Division**

**Water Division**

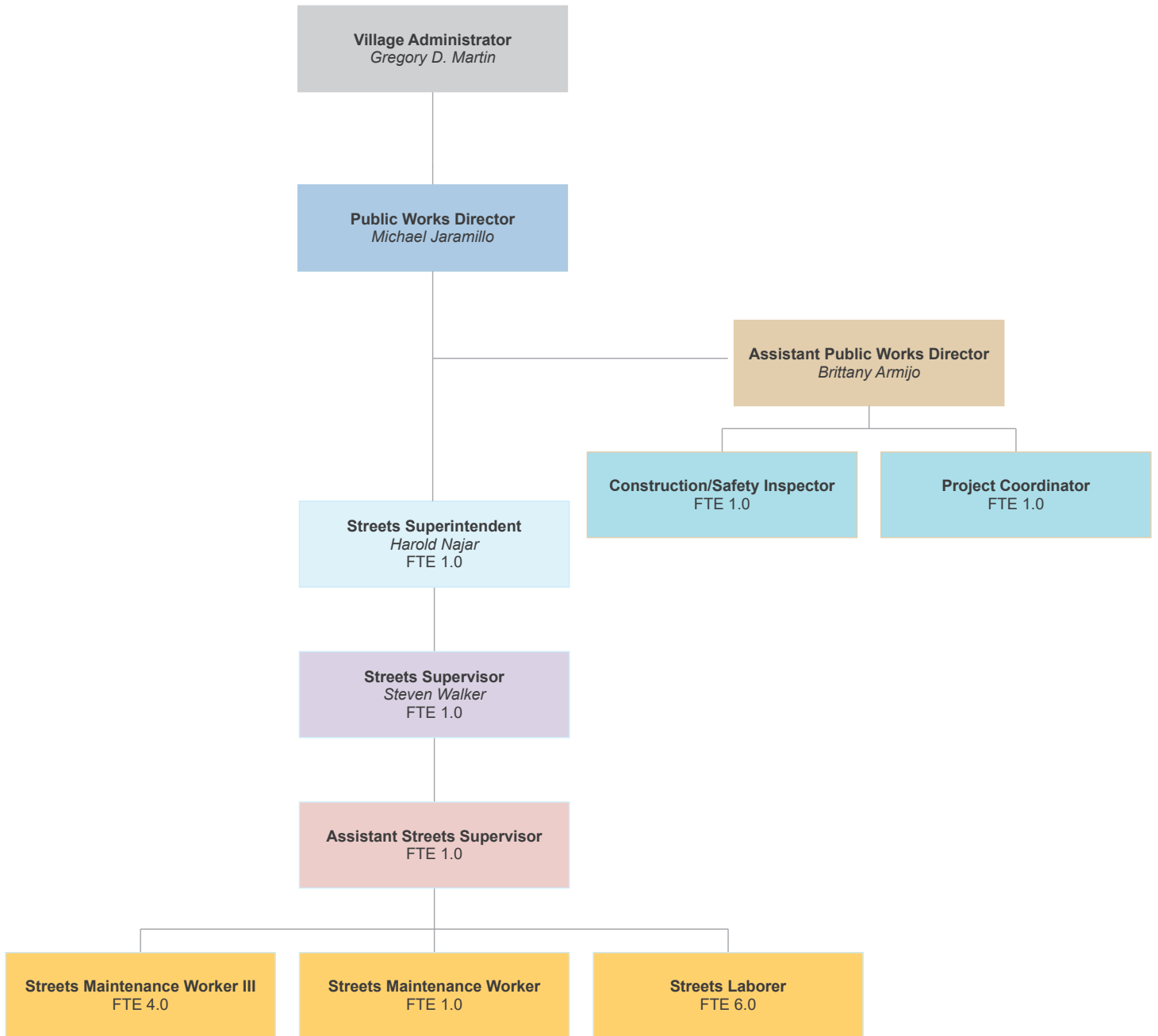
**Solid Waste Division**

**Fleet Maintenance Division**

**Wastewater Division**

# Streets Division

FTE 16.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Streets Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

- Utilize Pavement Condition Index (PCI) software in understanding and cataloging current and future roadway conditions.
- Inspect, clean and repair storm water systems prior to failure, loss of property, or life.
- Repair or replace streetlights not working within 30 days of Division notification.
- Upgrade street and traffic control signs as per requirements of the Federal Highway Administration.
- Assist in community emergencies within available resources.
- Assist departments in cost-savings measures through parking lot maintenance, building site renovation, or new construction.
- Utilize Geographic Information System (GIS) technology to verify, document and track infrastructure conditions, in order to support the aesthetics and function of the infrastructure.

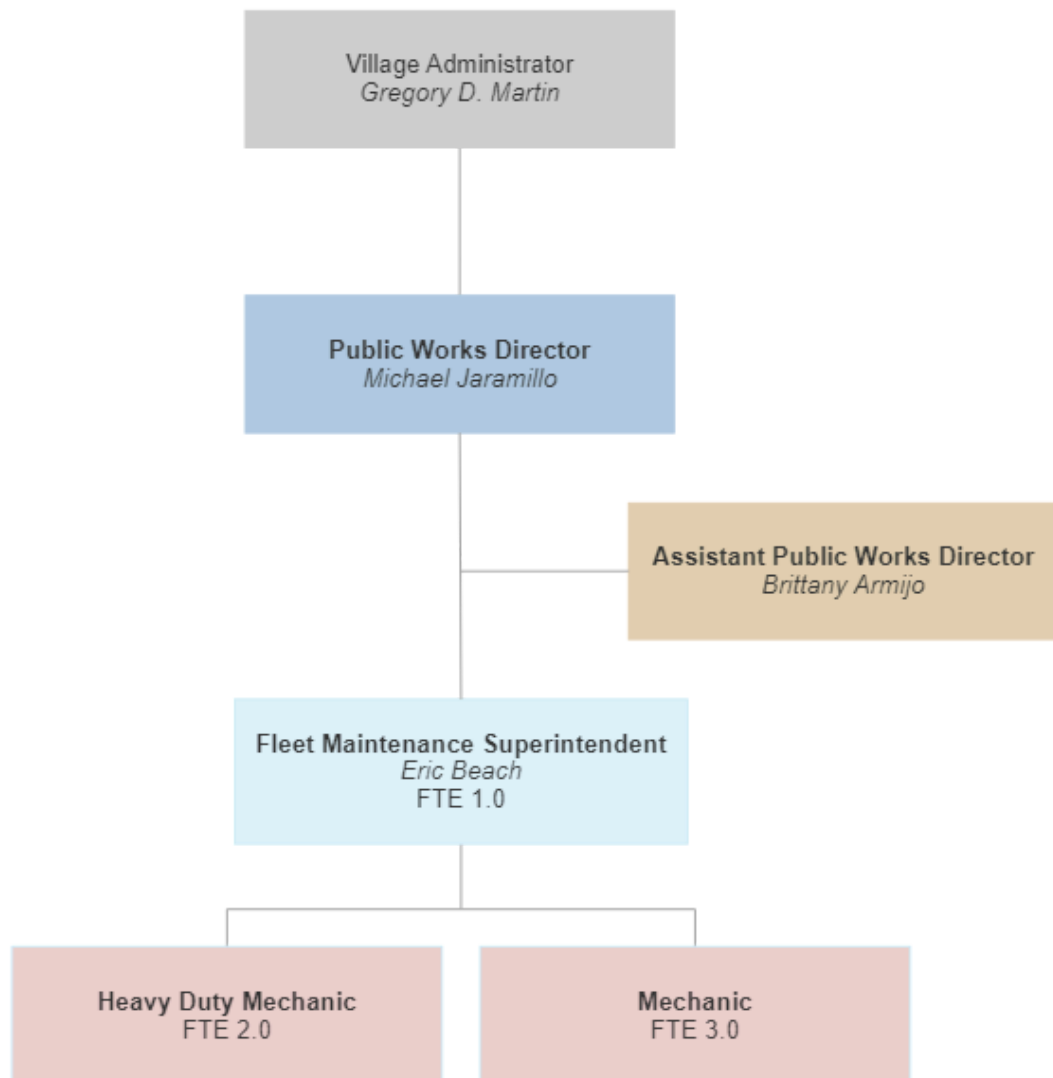
STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026

General Fund (11)  
Public Works Department  
Streets Division (406)

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2026	Final Adjusted June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Salaries and Wages</b>					
11-406-5120 Salaries: Full-Time Positions	\$ 778,357	733,200	669,040	45,157	6.16%
11-406-5180 Salaries: Other Wages	-	500	-	(500)	-100.00%
11-406-5185 Salaries: On Call Wages	7,200	6,020	6,020	1,180	19.60%
11-406-5190 Salaries: Overtime	18,500	18,500	16,975	-	0.00%
<b>Total Salaries and Wages</b>	<b>804,057</b>	<b>758,220</b>	<b>692,035</b>	<b>45,837</b>	<b>6.05%</b>
<b>Employee Benefits</b>					
11-406-5210 FICA: Social Security	49,404	46,389	41,820	3,015	6.50%
11-406-5211 FICA: Medicare	11,555	10,849	9,781	706	6.51%
11-406-5220 Retirement	178,711	162,184	145,066	16,527	10.19%
11-406-5221 Retiree Health Care	31,135	29,328	23,579	1,807	6.16%
11-406-5230 Health and Medical Premiums	177,115	172,489	130,881	4,626	2.68%
11-406-5231 Dental Insurance Premiums	4,884	5,259	3,816	(375)	-7.13%
11-406-5232 Life Insurance Premiums	416	416	307	-	0.00%
11-406-5233 Disability Insurance Premiums	3,503	3,300	1,927	203	6.15%
11-406-5240 Unemployment Compensation	2,630	2,470	1,560	160	6.48%
11-406-5250 Workers Compensation Premium	157	157	131	-	0.00%
11-406-5260 Tuition Reimbursement	3,000	4,092	4,091	(1,092)	-26.69%
11-406-5290 Other Employee Benefits	400	300	72	100	33.33%
<b>Total Employee Benefits</b>	<b>462,910</b>	<b>437,233</b>	<b>363,031</b>	<b>25,677</b>	<b>5.87%</b>
<b>Supplies</b>					
11-406-5310 General Office Supplies	1,300	1,300	1,033	-	0.00%
11-406-5312 Janitorial Supplies	1,000	1,000	386	-	0.00%
11-406-5313 Field Supplies	-	260	258	(260)	-100.00%
11-406-5314 Maintenance Supplies	81,500	86,854	83,287	(5,354)	-6.16%
11-406-5320 Furniture/Fixtures/Equipment	5,000	3,971	3,047	1,029	25.91%
11-406-5321 Technology Equipment/Hardware	6,800	9,800	113	(3,000)	-30.61%
11-406-5340 Uniforms	8,400	7,400	5,380	1,000	13.51%
11-406-5350 Safety Supplies	7,000	7,320	6,689	(320)	-4.37%
11-406-5370 Vehicle Fuel	66,000	66,000	50,961	-	0.00%
11-406-5371 Vehicle Tires	6,000	11,383	11,343	(5,383)	-47.29%
11-406-5372 Vehicle Lubricants	3,700	3,700	2,151	-	0.00%
11-406-5380 Software	23,850	25,996	15,850	(2,146)	-8.26%
11-406-5390 Other Supplies	1,000	873	740	127	14.55%
<b>Total Supplies</b>	<b>211,550</b>	<b>225,857</b>	<b>181,238</b>	<b>(14,307)</b>	<b>-6.33%</b>
<b>Contractual Services</b>					
11-406-5410 Professional Services	375,000	325,000	81,378	50,000	15.38%
11-406-5420 Attorney Fees	5,000	5,000	3,647	-	0.00%
11-406-5440 Other Services	10,209	18,662	18,476	(8,453)	-45.30%
<b>Total Contractual Services</b>	<b>390,209</b>	<b>348,662</b>	<b>103,501</b>	<b>41,547</b>	<b>11.92%</b>
<b>Operating Costs</b>					
11-406-5514 Training and Seminars	13,500	13,500	5,921	-	0.00%
11-406-5515 Employee Travel	3,500	3,500	1,893	-	0.00%
11-406-5520 Postage	50	50	-	-	0.00%
11-406-5521 Telecommunications	13,525	12,160	11,846	1,365	11.23%
11-406-5523 Insurance Premiums	40,883	33,235	32,618	7,648	23.01%
11-406-5524 Printing/Publishing/Advertisin	500	500	50	-	0.00%
11-406-5525 Rent Payments	-	2,020	2,018	(2,020)	-100.00%
11-406-5527 Fleet Maintenance	60,500	49,500	47,064	11,000	22.22%
11-406-5570 Utilities: Electricity	195,000	199,943	199,941	(4,943)	-2.47%
11-406-5571 Utilities: Natural Gas	2,400	2,009	2,007	391	19.46%
11-406-5572 Utilities: Water	23,000	22,125	18,345	875	3.95%
11-406-5580 Repairs and Maintenance	100,000	54,833	40,760	45,167	82.37%
11-406-5590 Other Operating Costs	4,000	4,000	1,611	-	0.00%
<b>Total Operating Costs</b>	<b>456,858</b>	<b>397,375</b>	<b>364,074</b>	<b>59,483</b>	<b>14.97%</b>
<b>Capital Purchases</b>					
11-406-5650 Buildings and Structures	69,016	34,018	34,016	34,998	102.88%
11-406-5640 Land Improvements	650,000	-	-	650,000	100.00%
11-406-5661 Vehicles	-	141,175	141,172	(141,175)	-100.00%
11-406-5670 Machinery and Equipment	500,000	250,000	-	250,000	100.00%
11-406-5671 Palmilla Improvements: Hosp	1,051,131	1,100,000	48,869	(48,869)	-4.44%
11-406-5691 Street Light Replacement	75,590	75,590	-	-	0.00%
<b>Total Capital Purchases</b>	<b>2,345,737</b>	<b>1,600,783</b>	<b>224,057</b>	<b>744,954</b>	<b>46.54%</b>
<b>Total Streets Division Expenditures</b>	<b>\$ 4,671,321</b>	<b>3,768,130</b>	<b>1,927,936</b>	<b>903,191</b>	<b>23.97%</b>

# Fleet Maintenance Division

FTE 6.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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**Fleet Maintenance Division**

**Mission:**

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

**Description:**

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

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

**Priorities:**

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

**Goals & Objectives:**

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

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Salaries and Wages</b>					
11-412-5120 Salaries: Full-Time Positions	\$ 349,443	331,356	331,354	18,087	5.46%
11-412-5185 Salaries: On Call Wages	5,800	4,781	4,780	1,019	21.31%
11-412-5190 Salaries: Overtime	10,000	9,550	8,679	450	4.71%
<b>Total Salaries and Wages</b>	<b>365,243</b>	<b>345,687</b>	<b>344,813</b>	<b>19,556</b>	<b>5.66%</b>
<b>Employee Benefits</b>					
11-412-5210 FICA: Social Security	26,313	24,815	20,326	1,498	6.04%
11-412-5211 FICA: Medicare	6,155	5,804	4,754	351	6.05%
11-412-5220 Retirement	91,051	79,294	72,750	11,757	14.83%
11-412-5221 Retiree Health Care	16,577	15,680	11,460	897	5.72%
11-412-5230 Health and Medical Premiums	105,686	94,826	83,663	10,860	11.45%
11-412-5231 Dental Insurance Premiums	2,912	2,912	2,379	-	0.00%
11-412-5232 Life Insurance Premiums	182	182	144	-	0.00%
11-412-5233 Disability Insurance Premiums	1,858	1,764	977	94	5.33%
11-412-5240 Unemployment Compensation	1,390	1,321	626	69	5.22%
11-412-5250 Workers Compensation Premium	74	74	55	-	0.00%
11-412-5290 Other Employee Benefits	600	600	328	-	0.00%
<b>Total Employee Benefits</b>	<b>252,798</b>	<b>227,272</b>	<b>197,462</b>	<b>25,526</b>	<b>11.23%</b>
<b>Supplies</b>					
11-412-5310 General Office Supplies	1,800	1,650	316	150	9.09%
11-412-5312 Janitorial Supplies	850	1,660	1,087	(810)	-48.80%
11-412-5314 Maintenance Supplies	22,000	29,020	27,842	(7,020)	-24.19%
11-412-5320 Furniture/Fixtures/Equipment	5,000	13,251	13,250	(8,251)	-62.27%
11-412-5321 Technology Equipment/Hardware	5,000	9,500	3,446	(4,500)	-47.37%
11-412-5340 Uniforms	11,000	11,272	9,835	(272)	-2.41%
11-412-5350 Safety Supplies	3,000	3,000	2,354	-	0.00%
11-412-5370 Vehicle Fuel	18,500	47,000	11,562	(28,500)	-60.64%
11-412-5371 Vehicle Tires	2,500	2,500	-	-	0.00%
11-412-5372 Vehicle Lubricants	1,000	4,901	4,900	(3,901)	-79.60%
11-412-5380 Software	29,100	34,429	24,910	(5,329)	-15.48%
11-412-5390 Other Supplies	1,000	500	140	500	100.00%
<b>Total Supplies</b>	<b>100,750</b>	<b>158,683</b>	<b>99,642</b>	<b>(57,933)</b>	<b>-36.51%</b>
<b>Contractual Services</b>					
11-412-5410 Professional Services	43,000	29,315	125	13,685	46.68%
11-412-5440 Other Services	207	5,100	1,732	(4,893)	-95.94%
<b>Total Contractual Services</b>	<b>43,207</b>	<b>34,415</b>	<b>1,857</b>	<b>8,792</b>	<b>25.55%</b>
<b>Operating Costs</b>					
11-412-5505 Rio Metro Operations Expense	351,040	299,889	268,612	51,151	17.06%
11-412-5514 Training and Seminars	3,000	3,000	2,501	-	0.00%
11-412-5515 Employee Travel	6,500	4,333	438	2,167	50.01%
11-412-5521 Telecommunications	5,280	5,280	4,804	-	0.00%
11-412-5523 Insurance Premiums	13,660	11,487	11,411	2,173	18.92%
11-412-5527 Fleet Maintenance	6,000	8,870	8,788	(2,870)	-32.36%
11-412-5570 Utilities: Electricity	2,300	2,100	1,876	200	9.52%
11-412-5571 Utilities: Natural Gas	5,400	4,131	4,003	1,269	30.72%
11-412-5572 Utilities: Water	3,900	4,045	4,042	(145)	-3.58%
11-412-5580 Repairs and Maintenance	15,000	23,737	16,803	(8,737)	-36.81%
11-412-5590 Other Operating Costs	2,600	2,600	196	-	0.00%
<b>Total Operating Costs</b>	<b>414,680</b>	<b>369,472</b>	<b>323,474</b>	<b>45,208</b>	<b>12.24%</b>
<b>Capital Purchases</b>					
11-412-5640 Land Improvements	150,000	-	-	150,000	100.00%
11-412-5661 Vehicles	-	327	-	(327)	-100.00%
11-412-5670 Machinery and Equipment	250,000	33,661	24,659	216,339	642.70%
<b>Total Capital Purchases</b>	<b>400,000</b>	<b>33,988</b>	<b>24,659</b>	<b>366,012</b>	<b>1076.89%</b>
<b>Total Fleet Maintenance Division Expenditures</b>	<b>\$ 1,576,678</b>	<b>1,169,517</b>	<b>991,907</b>	<b>407,161</b>	<b>34.81%</b>



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General Fund Transfers (11)

General Fund Expenditures

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Total General Fund Expenditures</b>	<b>40,589,834</b>	<b>36,038,930</b>	<b>28,858,175</b>	<b>4,550,904</b>	<b>13%</b>

General Fund Transfers

11-492-6070	Transfer to Water/Sewer Fund	(2,850,000)	(4,500,000)	(4,500,000)	1,650,000	-37%
11-492-6034	Transfer to Infrastructure Fund	(1,850,000)	-	-	(1,850,000)	100%
11-492-6080	Transfer to 2016 GO Bond Fund	-	(299,000)	(299,000)	299,000	-100%
11-492-6050	Transfer to I-25 Interchange Fund	(13,000,000)	-	-	(13,000,000)	100%
11-492-6052	Transfer to Park Improvements Fund	(1,500,000)	(1,500,000)	(1,500,000)	-	0%
<b>Total General Fund Transfers</b>		<b>(19,200,000)</b>	<b>(4,799,000)</b>	<b>(4,799,000)</b>	<b>(12,901,000)</b>	<b>269%</b>

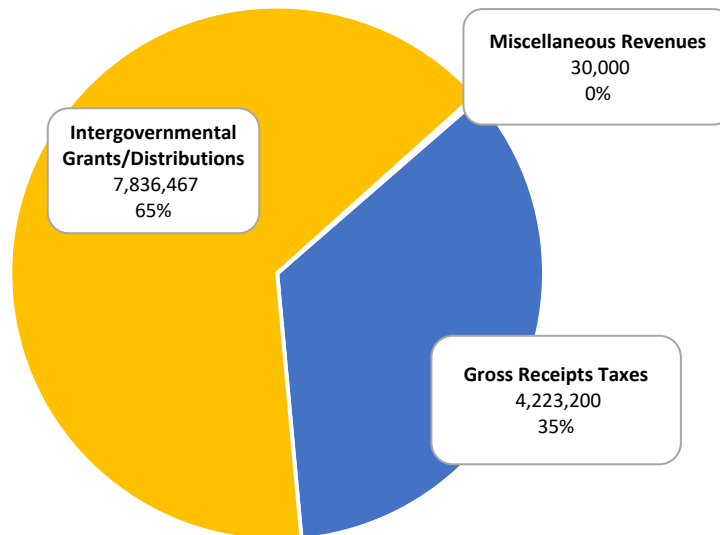
## Infrastructure Fund

The infrastructure fund is used to track infrastructure gross receipts tax revenues, intergovernmental grants received to help to help pay for numerous infrastructure projects, and expenditures to repair and replace sanitary sewer lines, storm sewers and other drainage improvements, streets, alleys and acquisition of rights-of-ways, and related facilities.

### Infrastructure Fund Revenues

The infrastructure fund's budgeted revenues are projected to be \$12,089,667 and are comprised of gross receipts taxes, intergovernmental grants, and miscellaneous revenues. The infrastructure fund's primary sources of revenue are generated from intergovernmental grants/distributions and gross receipts taxes. These two categories of revenue account for approximately 99% of the infrastructure funds' revenues.

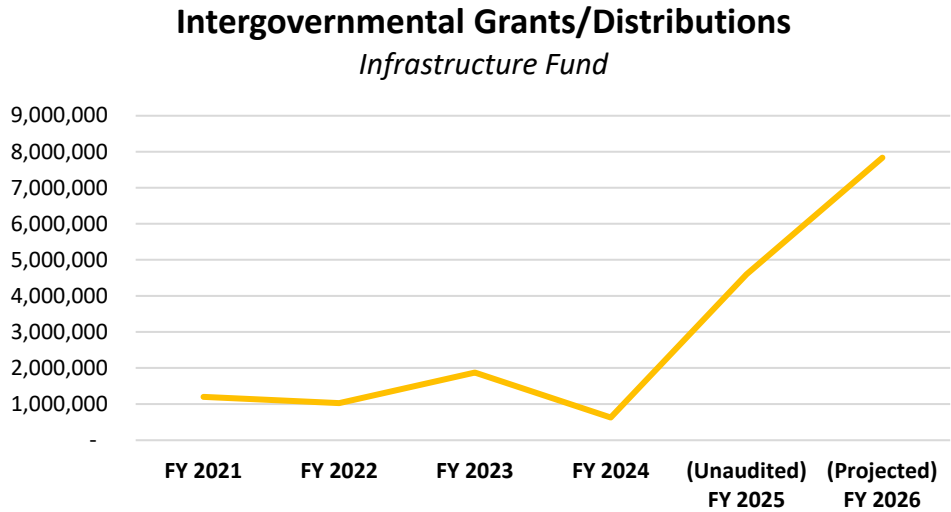
**Infrastructure Fund Revenues**  
*(Budgeted Amounts)*



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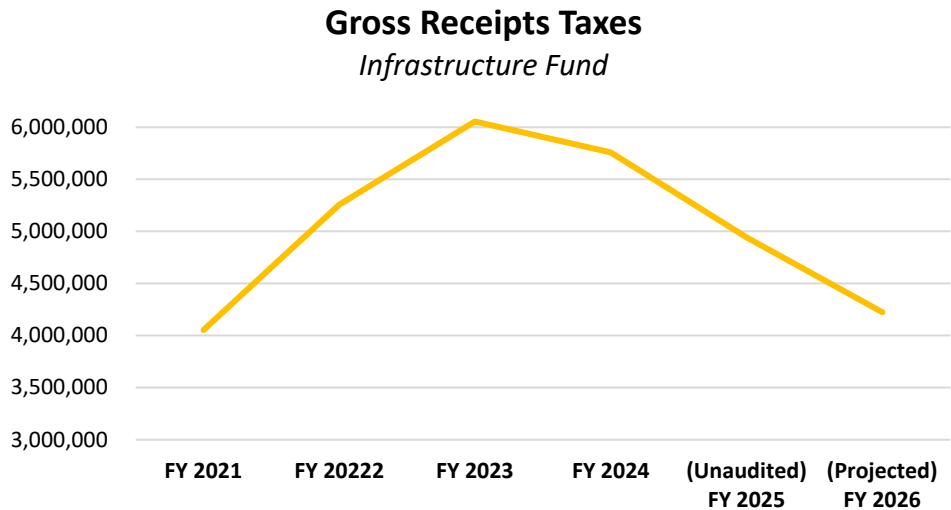
**Intergovernmental Grants/Distributions**

The projected intergovernmental grants revenue in the infrastructure fund is estimated to be \$7,836,467. Historical intergovernmental grants along with projected revenues for FY 2026, is presented below:



**Gross Receipts Taxes**

The projected gross receipts tax revenue in the infrastructure fund is estimated to be \$4,223,200. Historical gross receipts taxes along with projected revenues for FY 2026, is presented below:

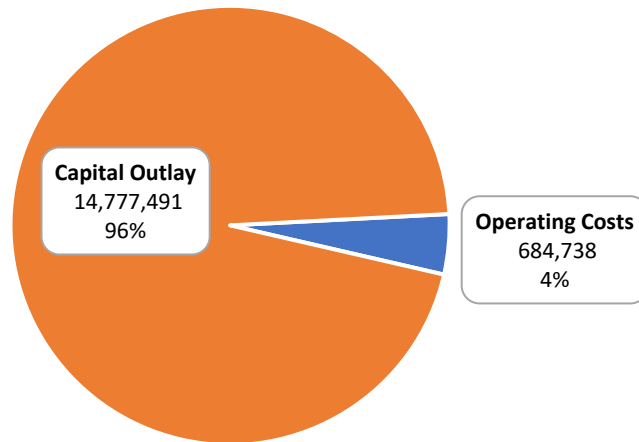


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**Infrastructure Fund Expenditures**

The infrastructure fund’s budgeted expenditures have been projected to be \$15,462,229 and are comprised of operating costs and capital outlay. The infrastructure fund’s primary uses of expenditures are for capital outlay, which accounts for approximately 96% of the infrastructure fund’s expenditures.

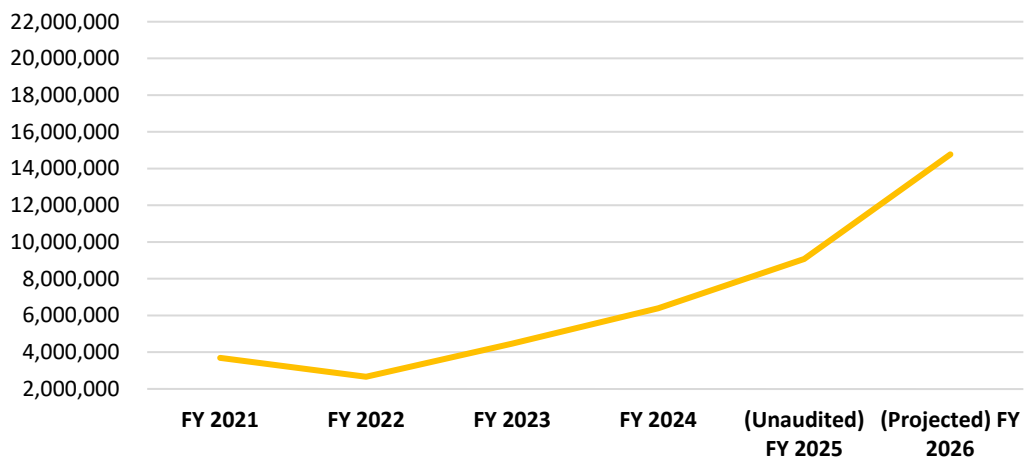
**Infrastructure Fund Expenditures  
(Budgeted Amounts)**



**Capital Outlay**

The projected capital outlay expenditures in the infrastructure fund is estimated to be \$14,777,491. The historical capital outlay expenditures, along with projected expenditures for FY 2026, is presented below:

**Capital Outlay  
Infrastructure Fund**



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**Infrastructure Fund Summary**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Revenues</b>					
Gross Receipts Taxes	\$ 4,223,200	4,593,878	5,938,913	(370,678)	-8.1%
Intergovernmental Grants/Distributions	7,836,467	11,488,339	4,599,523	(3,651,872)	-31.8%
Miscellaneous Revenues	30,000	30,000	2,829	-	0.0%
<b>Total Revenues</b>	<b>12,089,667</b>	<b>16,112,217</b>	<b>10,541,265</b>	<b>(4,022,550)</b>	<b>-25.0%</b>
<b>Expenditures</b>					
Operating Costs	684,738	718,045	570,769	(33,307)	-4.6%
Capital Outlay	14,777,491	24,097,116	8,340,807	(9,319,625)	-38.7%
<b>Total Expenditures</b>	<b>15,462,229</b>	<b>24,815,161</b>	<b>8,911,576</b>	<b>(9,352,932)</b>	<b>-37.7%</b>
<b>Transfers</b>					
Transfers In	1,850,000	-	-	1,850,000	100.0%
Transfers Out	(257,321)	(256,970)	(256,970)	(351)	0.1%
<b>Total Transfers</b>	<b>1,592,679</b>	<b>(256,970)</b>	<b>(256,970)</b>	<b>1,849,649</b>	<b>-719.8%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (1,780,234)</b>	<b>(8,654,019)</b>	<b>567,529</b>	<b>6,873,785</b>	

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Infrastructure Fund (25)  
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed	Final Adjusted		Increase	Increase	
	June 30, 2026	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)	
<b>Gross Receipts Taxes</b>						
25-320-4143	Gross Receipts Taxes: Infrastructure	\$ 2,215,071	2,355,205	3,059,663	(140,134)	-5.95%
25-320-4144	Gross Receipts Taxes: Infrastructure	2,126,466	2,379,204	3,054,993	(252,738)	-10.62%
25-406-5516	Gross Receipts Tax: Admin Fee	(118,337)	(140,531)	(175,743)	22,194	-15.79%
<b>Total Gross Receipts Taxes</b>		<b>4,223,200</b>	<b>4,593,878</b>	<b>5,938,913</b>	<b>(370,678)</b>	<b>-8.07%</b>
<b>Intergovernmental Grants/Distributions</b>						
25-321-4001	NMDOT Jubilee/Sun Ranch Trail	-	28,150	30,121	(28,150)	-100.00%
25-321-4006	NMDOT NM314 Bike/Pedes A301350	1,831,585	2,000,000	887,399	(168,415)	-8.42%
25-321-4008	NMDOT NM6 SandSage ADA A301731	375,000	375,000	2,816	-	0.00%
25-321-4009	NMDOT MAP - Phase II NM263 Imp	508,800	508,800	-	-	0.00%
25-321-4011	NMDOT Sound Barrier Wall Ph II	800,000	800,000	-	-	0.00%
25-321-4146	NMDOT TIP NM6 & I-25 Op Imprv	1,850,183	1,862,799	38,401	(12,616)	-0.68%
25-323-4007	NM 6 Traffic Mitigation	68,045	68,045	-	-	0.00%
25-323-4009	NMDOT E-W Corridor ROW Acq	-	545	542	(545)	-100.00%
25-323-4011	NMDOT TIP S. Los Lentos Aspen	504,756	1,200,000	695,244	(695,244)	-57.94%
25-323-4012	NMDOT LGTPF Castillo Street	-	570,000	570,000	(570,000)	-100.00%
25-323-4014	NMDOT LGTPF Carson Drive	-	1,282,500	1,282,500	(1,282,500)	-100.00%
25-323-4015	NMDOT LGTPF Lambros Drive	-	522,500	522,500	(522,500)	-100.00%
25-323-4016	NMDOT LGTPF N. Los Lentos Road	-	570,000	570,000	(570,000)	-100.00%
25-323-4018	NMDOT NM6 Sun Ranch Intersect	950,000	950,000	-	-	0.00%
25-323-4019	NMDOT Sound Barrier Wall Jubil	750,000	750,000	-	-	0.00%
25-323-4020	NMDOT LGTPF Panada Drive	198,098	-	-	198,098	100.00%
<b>Total Intergovernmental Grants/Distributions</b>		<b>7,836,467</b>	<b>11,488,339</b>	<b>4,599,523</b>	<b>(3,651,872)</b>	<b>-31.79%</b>
<b>Miscellaneous Revenues</b>						
25-370-4126	Insurance Recoveries	30,000	30,000	2,829	-	0.00%
<b>Total Miscellaneous Revenues</b>		<b>30,000</b>	<b>30,000</b>	<b>2,829</b>	<b>-</b>	<b>0.00%</b>
<b>Total Infrastructure Fund Revenues</b>		<b>\$ 12,089,667</b>	<b>16,112,217</b>	<b>10,541,265</b>	<b>(4,022,550)</b>	<b>-24.97%</b>

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase	
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)	
<b>Operating Costs</b>						
25-406-5580	Repairs and Maintenance	\$ 679,738	683,737	570,495	(3,999)	-0.58%
25-406-5590	Other Operating Costs	5,000	34,308	274	(29,308)	-85.43%
<b>Total Operating Costs</b>		<b>684,738</b>	<b>718,045</b>	<b>570,769</b>	<b>(33,307)</b>	<b>-4.64%</b>
<b>Capital Purchases</b>						
25-406-5601	Main Street Landscaping	75,000	156,000	-	(81,000)	-51.92%
25-406-5605	Edeal Intersection	212,185	212,185	24,790	-	0.00%
25-406-5606	N Los Lentos Rehab - A301352	-	116,439	43,283	(116,439)	-100.00%
25-406-5612	Parking Lot/Drainage Improveme	200,000	329,800	187,878	(129,800)	-39.36%
25-406-5620	MRA Infra Dev: SODA Property	-	5,022	-	(5,022)	-100.00%
25-406-5622	NM 6 & I-25 Operational Improv	3,286,113	4,898,931	69,433	(1,612,818)	-32.92%
25-406-5633	NMDOT MAP - Phase II NM263 Imp	678,400	678,400	-	-	0.00%
25-406-5634	NMDOT Sound Barrier Wall Ph II	800,000	800,000	-	-	0.00%
25-406-5635	NMDOT NM6 Sun Ranch Intersect	1,150,000	950,000	115,336	200,000	21.05%
25-406-5636	NMDOT Sound Barrier Wall Jubil	750,000	750,000	38,999	-	0.00%
25-406-5637	NMDOT NM6 Sand Sage ADA Imprv	281,630	375,000	93,370	(93,370)	-24.90%
25-406-5641	Right of Way Improvements	525,000	-	-	525,000	100.00%
25-406-5652	Local Street Improvements	705,000	1,050,000	619,568	(345,000)	-32.86%
25-406-5657	NM 6 Traffic Mitigation	68,045	-	-	68,045	100.00%
25-406-5659	NM263 & NM6 Intersection Imprv	834,333	900,000	65,667	(65,667)	-7.30%
25-406-5663	NMDOT N NM 314 Bike/Pedes Impr	755,000	3,936,500	3,376,866	(3,181,500)	-80.82%
25-406-5669	Los Lentos SE/TC Bike Path	275,000	275,000	17,210	-	0.00%
25-406-5679	NMDOT TIP S Los Lentos to Morris	20,000	1,839,764	1,656,636	(1,819,764)	-98.95%
25-406-5691	NMDOT LGTPF Castillo Street	1,151,003	1,552,338	401,335	(401,335)	-25.85%
25-406-5692	NMDOT LGTPF Gensen Drive	-	300,930	11,480	(300,930)	-100.00%
25-406-5693	NMDOT LGTPF Carson Drive	2,492,430	2,853,868	199,544	(361,438)	-12.66%
25-406-5694	NMDOT LGTPF Lambros Loop	254,221	1,200,000	614,222	(945,779)	-78.81%
25-406-5695	NMDOT LGTPF N. Los Lentos Road	-	916,939	805,190	(916,939)	-100.00%
25-406-5696	NMDOT LGTPF Panada Drive	264,131	-	-	264,131	100.00%
<b>Total Capital Purchases</b>		<b>14,777,491</b>	<b>24,097,116</b>	<b>8,340,807</b>	<b>(9,319,625)</b>	<b>-38.68%</b>
<b>Total Infrastructure Fund Expenditures</b>		<b>\$ 15,462,229</b>	<b>24,815,161</b>	<b>8,911,576</b>	<b>9,352,932</b>	<b>-37.69%</b>
<b>Transfers In/Out</b>						
25-348-6020	Transfer from General Fund	1,850,000	-	-	1,850,000	100.00%
25-492-6010	Transfer to 2016 GRT Bond Fund	(257,672)	(256,970)	(256,970)	(351)	0.14%
<b>Total Transfers In/Out</b>		<b>1,592,328</b>	<b>(256,970)</b>	<b>(256,970)</b>	<b>1,849,649</b>	<b>-719.79%</b>
<b>Net Change in Fund Balance</b>		<b>\$ (1,779,883)</b>	<b>(8,959,914)</b>	<b>1,372,719</b>	<b>7,180,031</b>	<b>-80.14%</b>

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June 30, 2026**

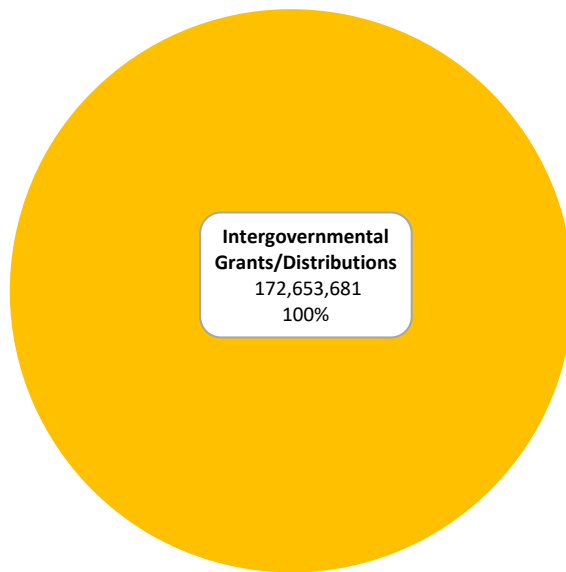
**I-25 Interchange Fund**

The I-25 interchange fund is used to track specific revenues and expenditures related to construction/improvements made to a new I-25 interchange in Los Lunas and a new East/West Corridor (Los Lunas Boulevard).

**I-25 Interchange Fund Revenues**

The I-25 interchange fund's budgeted revenues are projected to be \$172,653,681 and are comprised of intergovernmental grants, which make up 100% of the fund's total revenues.

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

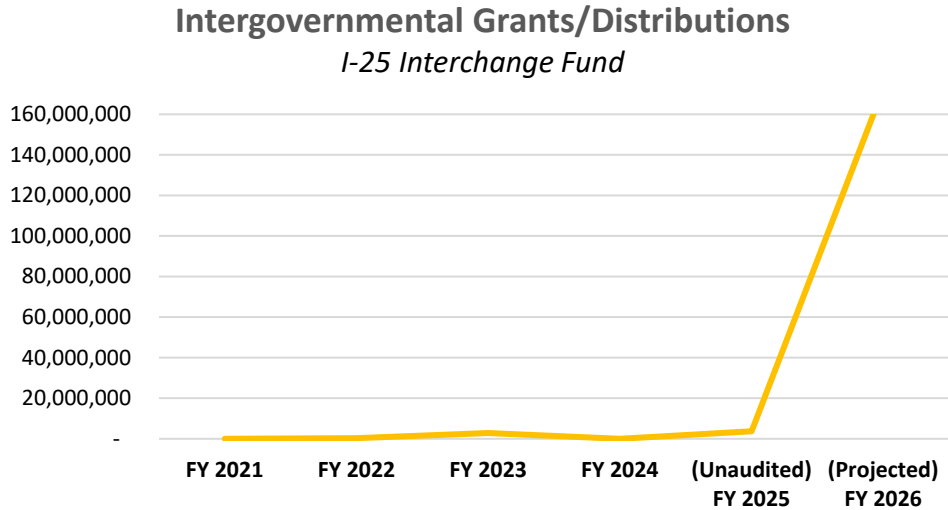




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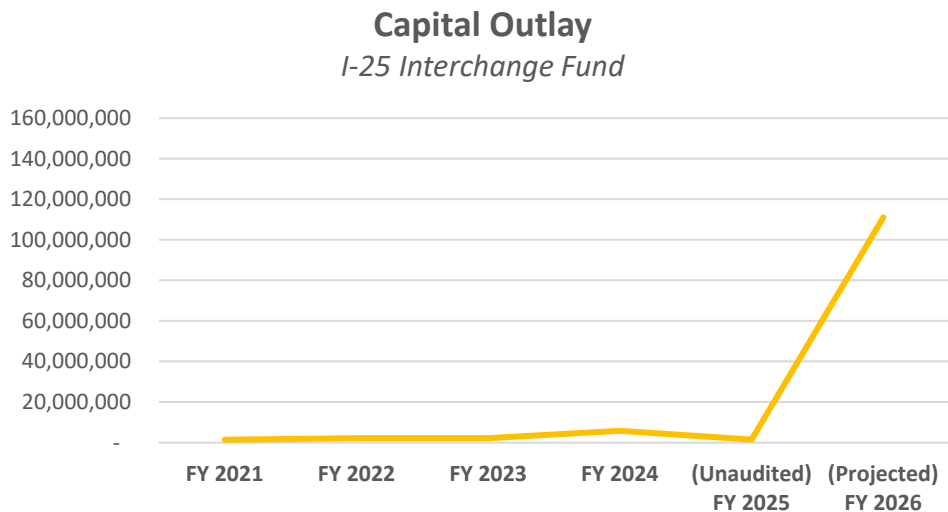
**Intergovernmental Grants/Distributions**

The projected intergovernmental grants/distributions revenue in the I-25 interchange fund is estimated to be \$172,653,681. Historical intergovernmental grants/distributions along with the projected revenues for FY 2026 are presented below:



**I-25 Interchange Fund Expenditures**

The I-25 interchange fund’s budgeted expenditures have been projected to be \$111,114,127 and is comprised solely of capital outlay. The historical capital outlay expenditures along with the projected expenditures for FY 2026 is presented below:



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**I-25 Interchange Fund Summary**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted			
	June 30, 2026	June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Revenues</b>					
Intergovernmental Grants/Distributions	\$ 172,653,681	154,788,934	3,679,588	17,864,747	11.5%
<b>Total Revenues</b>	<b>172,653,681</b>	<b>154,788,934</b>	<b>3,679,588</b>	<b>17,864,747</b>	<b>11.5%</b>
<b>Expenditures</b>					
Capital Outlay	111,114,127	154,788,934	1,488,281	(43,674,807)	-28.2%
<b>Total Expenditures</b>	<b>111,114,127</b>	<b>154,788,934</b>	<b>1,488,281</b>	<b>(43,674,807)</b>	<b>-28.2%</b>
<b>Transfers</b>					
Transfers In	13,000,000	-	-	13,000,000	100.0%
<b>Total Transfers</b>	<b>13,000,000</b>	<b>-</b>	<b>-</b>	<b>13,000,000</b>	<b>100.0%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 74,539,554</b>	<b>-</b>	<b>2,191,307</b>	<b>74,539,554</b>	

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Infrastructure Fund (25)  
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed	Final Adjusted		Increase	Increase	
	June 30, 2026	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)	
<b>Gross Receipts Taxes</b>						
25-320-4143	Gross Receipts Taxes: Infrastructure	\$ 2,215,071	2,355,205	3,059,663	(140,134)	-5.95%
25-320-4144	Gross Receipts Taxes: Infrastructure	2,126,466	2,379,204	3,054,993	(252,738)	-10.62%
25-406-5516	Gross Receipts Tax: Admin Fee	(118,337)	(140,531)	(175,743)	22,194	-15.79%
<b>Total Gross Receipts Taxes</b>		<b>4,223,200</b>	<b>4,593,878</b>	<b>5,938,913</b>	<b>(370,678)</b>	<b>-8.07%</b>
<b>Intergovernmental Grants/Distributions</b>						
25-321-4001	NMDOT Jubilee/Sun Ranch Trail	-	28,150	30,121	(28,150)	-100.00%
25-321-4006	NMDOT NM314 Bike/Pedes A301350	1,831,585	2,000,000	887,399	(168,415)	-8.42%
25-321-4008	NMDOT NM6 SandSage ADA A301731	375,000	375,000	2,816	-	0.00%
25-321-4009	NMDOT MAP - Phase II NM263 Imp	508,800	508,800	-	-	0.00%
25-321-4011	NMDOT Sound Barrier Wall Ph II	800,000	800,000	-	-	0.00%
25-321-4146	NMDOT TIP NM6 & I-25 Op Imprv	1,850,183	1,862,799	38,401	(12,616)	-0.68%
25-323-4007	NM 6 Traffic Mitigation	68,045	68,045	-	-	0.00%
25-323-4009	NMDOT E-W Corridor ROW Acq	-	545	542	(545)	-100.00%
25-323-4011	NMDOT TIP S. Los Lentos Aspen	504,756	1,200,000	695,244	(695,244)	-57.94%
25-323-4012	NMDOT LGTPF Castillo Street	-	570,000	570,000	(570,000)	-100.00%
25-323-4014	NMDOT LGTPF Carson Drive	-	1,282,500	1,282,500	(1,282,500)	-100.00%
25-323-4015	NMDOT LGTPF Lambros Drive	-	522,500	522,500	(522,500)	-100.00%
25-323-4016	NMDOT LGTPF N. Los Lentos Road	-	570,000	570,000	(570,000)	-100.00%
25-323-4018	NMDOT NM6 Sun Ranch Intersect	950,000	950,000	-	-	0.00%
25-323-4019	NMDOT Sound Barrier Wall Jubil	750,000	750,000	-	-	0.00%
25-323-4020	NMDOT LGTPF Panada Drive	198,098	-	-	198,098	100.00%
<b>Total Intergovernmental Grants/Distributions</b>		<b>7,836,467</b>	<b>11,488,339</b>	<b>4,599,523</b>	<b>(3,651,872)</b>	<b>-31.79%</b>
<b>Miscellaneous Revenues</b>						
25-370-4126	Insurance Recoveries	30,000	30,000	2,829	-	0.00%
<b>Total Miscellaneous Revenues</b>		<b>30,000</b>	<b>30,000</b>	<b>2,829</b>	<b>-</b>	<b>0.00%</b>
<b>Total Infrastructure Fund Revenues</b>		<b>\$ 12,089,667</b>	<b>16,112,217</b>	<b>10,541,265</b>	<b>(4,022,550)</b>	<b>-24.97%</b>

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase	
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)	
<b>Operating Costs</b>						
25-406-5580	Repairs and Maintenance	\$ 679,738	683,737	570,495	(3,999)	-0.58%
25-406-5590	Other Operating Costs	5,000	34,308	274	(29,308)	-85.43%
<b>Total Operating Costs</b>		<b>684,738</b>	<b>718,045</b>	<b>570,769</b>	<b>(33,307)</b>	<b>-4.64%</b>
<b>Capital Purchases</b>						
25-406-5601	Main Street Landscaping	75,000	156,000	-	(81,000)	-51.92%
25-406-5605	Edeal Intersection	212,185	212,185	24,790	-	0.00%
25-406-5606	N Los Lentes Rehab - A301352	-	116,439	43,283	(116,439)	-100.00%
25-406-5612	Parking Lot/Drainage Improveme	200,000	329,800	187,878	(129,800)	-39.36%
25-406-5620	MRA Infra Dev: SODA Property	-	5,022	-	(5,022)	-100.00%
25-406-5622	NM 6 & I-25 Operational Imprv	3,286,113	4,898,931	69,433	(1,612,818)	-32.92%
25-406-5633	NMDOT MAP - Phase II NM263 Imp	678,400	678,400	-	-	0.00%
25-406-5634	NMDOT Sound Barrier Wall Ph II	800,000	800,000	-	-	0.00%
25-406-5635	NMDOT NM6 Sun Ranch Intersect	1,150,000	950,000	115,336	200,000	21.05%
25-406-5636	NMDOT Sound Barrier Wall Jubil	750,000	750,000	38,999	-	0.00%
25-406-5637	NMDOT NM6 Sand Sage ADA Imprv	281,630	375,000	93,370	(93,370)	-24.90%
25-406-5641	Right of Way Improvements	525,000	-	-	525,000	100.00%
25-406-5652	Local Street Improvements	705,000	1,050,000	619,568	(345,000)	-32.86%
25-406-5657	NM 6 Traffic Mitigation	68,045	-	-	68,045	100.00%
25-406-5659	NM263 & NM6 Intersection Imprv	834,333	900,000	65,667	(65,667)	-7.30%
25-406-5663	NMDOT N NM 314 Bike/Pedes Impr	755,000	3,936,500	3,376,866	(3,181,500)	-80.82%
25-406-5669	Los Lentes SE/TC Bike Path	275,000	275,000	17,210	-	0.00%
25-406-5679	NMDOT TIP S Los Lentes to Morris	20,000	1,839,764	1,656,636	(1,819,764)	-98.95%
25-406-5691	NMDOT LGTPF Castillo Street	1,151,003	1,552,338	401,335	(401,335)	-25.85%
25-406-5692	NMDOT LGTPF Gensen Drive	-	300,930	11,480	(300,930)	-100.00%
25-406-5693	NMDOT LGTPF Carson Drive	2,492,430	2,853,868	199,544	(361,438)	-12.66%
25-406-5694	NMDOT LGTPF Lambros Loop	254,221	1,200,000	614,222	(945,779)	-78.81%
25-406-5695	NMDOT LGTPF N. Los Lentes Road	-	916,939	805,190	(916,939)	-100.00%
25-406-5696	NMDOT LGTPF Panada Drive	264,131	-	-	264,131	100.00%
<b>Total Capital Purchases</b>		<b>14,777,491</b>	<b>24,097,116</b>	<b>8,340,807</b>	<b>(9,319,625)</b>	<b>-38.68%</b>
<b>Total Infrastructure Fund Expenditures</b>		<b>\$ 15,462,229</b>	<b>24,815,161</b>	<b>8,911,576</b>	<b>9,352,932</b>	<b>-37.69%</b>
<b>Transfers In/Out</b>						
25-348-6020	Transfer from General Fund	1,850,000	-	-	1,850,000	100.00%
25-492-6010	Transfer to 2016 GRT Bond Fund	(257,672)	(256,970)	(256,970)	(351)	0.14%
<b>Total Transfers In/Out</b>		<b>1,592,328</b>	<b>(256,970)</b>	<b>(256,970)</b>	<b>1,849,649</b>	<b>-719.79%</b>
<b>Net Change in Fund Balance</b>		<b>\$ (1,779,883)</b>	<b>(8,959,914)</b>	<b>1,372,719</b>	<b>7,180,031</b>	<b>-80.14%</b>

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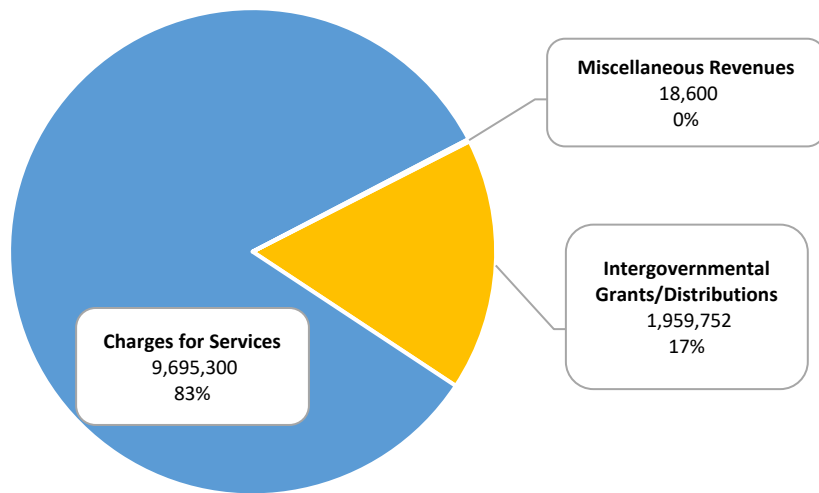
**Water/Sewer Fund**

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

**Water/Sewer Fund Revenues**

The water/sewer fund's budgeted revenues are projected to be \$11,673,652 and are comprised of charges for services, intergovernmental grants, and miscellaneous revenue. The water/sewer fund's primary sources of revenue are generated from charges for services.

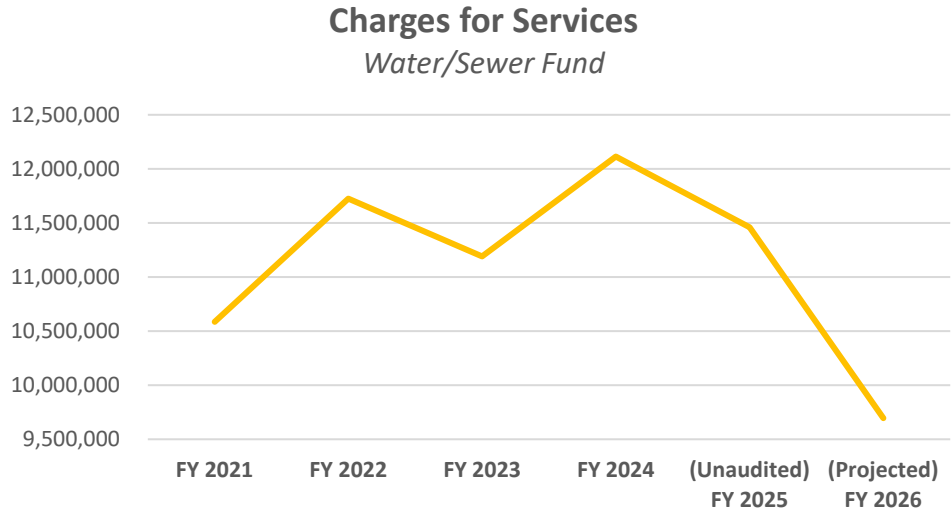
**Water/Sewer Fund Revenues**  
*(Budgeted Amounts)*



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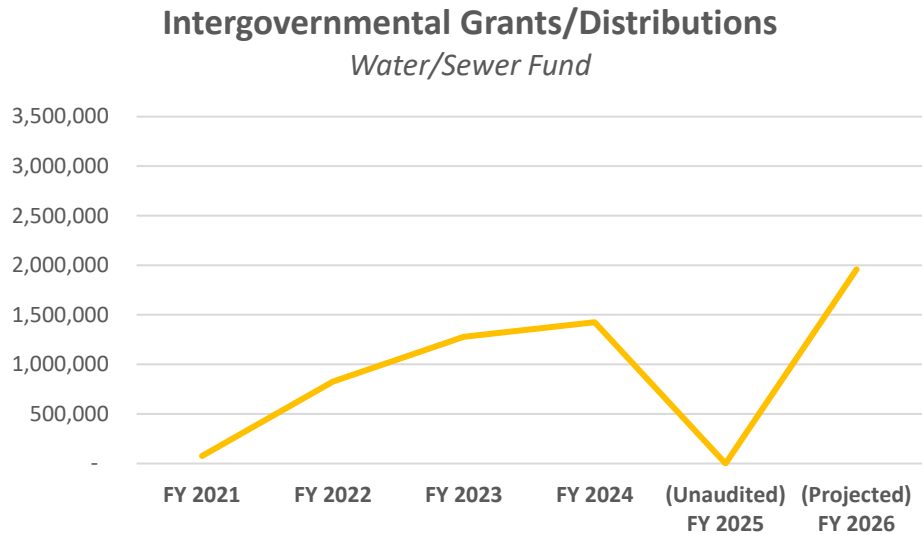
**Charges for Services Revenue**

The projected charges for services revenue in the water/sewer fund is estimated to be \$9,695,300. Historical charges for services revenue along with the projected revenues for FY 2026 is presented below:



**Intergovernmental Grants Revenue**

The projected intergovernmental grants revenue in the water/sewer fund is estimated to be \$1,959,752. Historical charges for services revenue along with the projected revenues for FY 2026 is presented below:

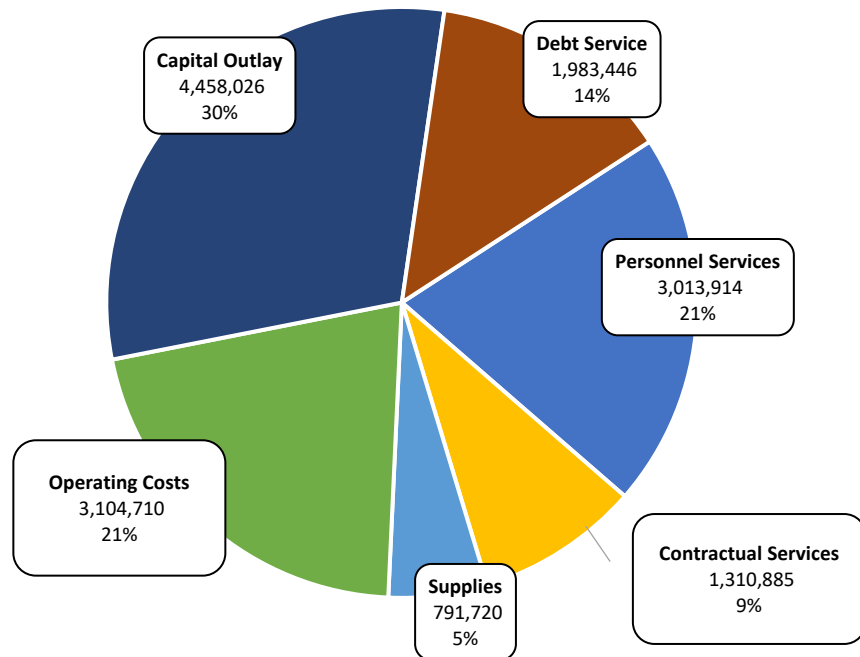


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**Water/Sewer Fund Expenditures**

The water/sewer fund's budgeted expenditures are projected to be \$14,662,701 and are comprised of personnel services, supplies, contractual services, operating costs, capital outlay, and debt service. The water/sewer fund's primary uses of expenditures are generated from capital outlay, personnel services, and operating costs. These three categories of expenditures account for approximately 72% of the water/sewer fund's expenditures.

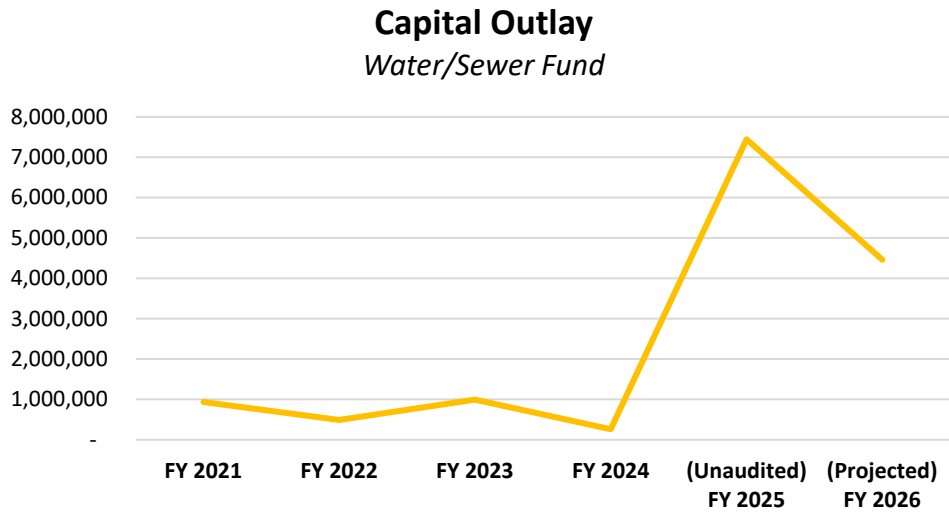
**Water/Sewer Fund Expenditures**  
*(Budgeted Amounts)*



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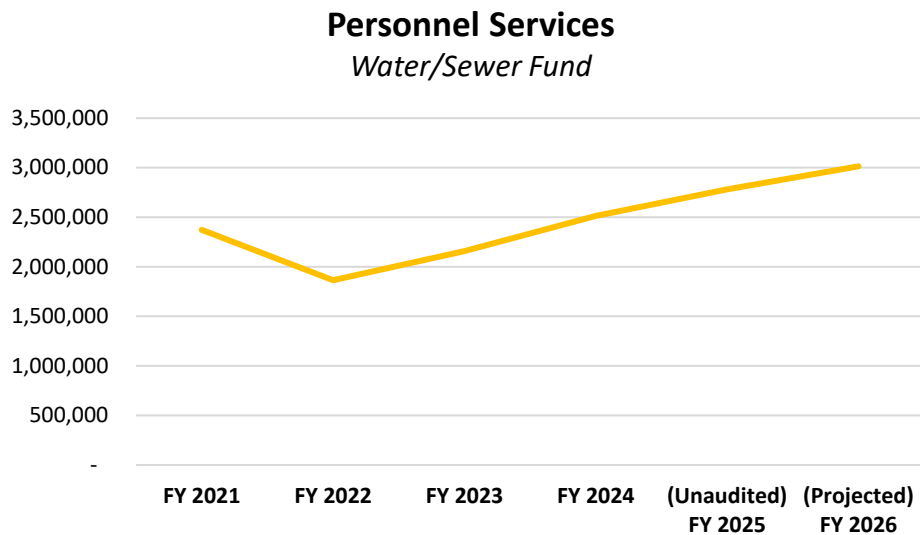
**Capital Outlay**

The projected capital outlay expenditures in the water/sewer fund are estimated to be \$4,458,026. The historical capital outlay expenditures along with the projected expenditures for FY 2026 is presented below:



**Personnel Services**

The projected personnel services expenditures in the water/sewer fund are estimated to be \$3,013,914. The historical personnel services expenditures along with the projected expenditures for FY 2026 is presented below:

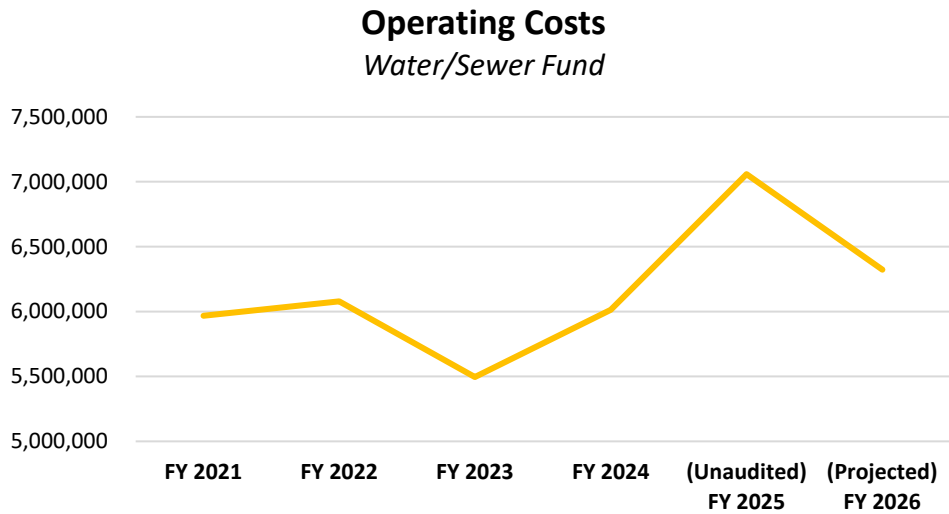




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**Operating Expenditures**

The projected operating expenditures in the water/sewer fund are estimated to be \$3,104,710 (not including an estimated \$3,217,500 in depreciation that will be calculated at year end and will increase operating costs to approximately \$6,322,210). The historical operating expenditures along with the projected expenditures for FY 2026 is presented below:



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Water/Sewer Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Revenues</b>					
Intergovernmental Grants/Distributions	\$ 1,959,752	-	-	1,959,752	100.0%
Charges for Services	9,695,300	9,695,300	11,461,242	-	0.0%
Investment Earnings	18,600	18,725	45,644	(125)	-0.7%
Miscellaneous Revenues	-	-	13,008	-	0.0%
<b>Total Revenues</b>	<b>\$ 11,673,652</b>	<b>9,714,025</b>	<b>11,519,894</b>	<b>1,959,627</b>	<b>1.1%</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 1,954,434	1,847,836	1,795,840	106,598	5.8%
Employee Benefits	1,059,480	1,043,977	944,496	15,503	1.5%
Supplies	791,720	644,804	480,669	146,916	22.8%
Contractual Services	1,310,885	1,569,681	961,873	(258,796)	-16.5%
Operating Costs	3,104,710	2,963,193	2,603,777	141,517	4.8%
Capital Outlay	4,458,026	10,705,012	7,431,743	(6,246,986)	-58.4%
Debt Service	1,983,446	1,986,710	1,986,701	(3,264)	-0.2%
<b>Total Expenditures</b>	<b>\$ 14,662,701</b>	<b>20,761,213</b>	<b>16,205,099</b>	<b>(6,098,512)</b>	<b>-29.4%</b>
<b>Transfers</b>					
Transfer In	2,850,000	4,500,000	4,500,000	(1,650,000)	-36.7%
Transfers Out	(183,064)	(183,064)	(183,064)	-	0.0%
<b>Total Transfers</b>	<b>2,666,936</b>	<b>4,316,936</b>	<b>4,316,936</b>	<b>(1,650,000)</b>	<b>-38.2%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (322,113)</b>	<b>6,730,252</b>	<b>368,269</b>	<b>6,408,139</b>	

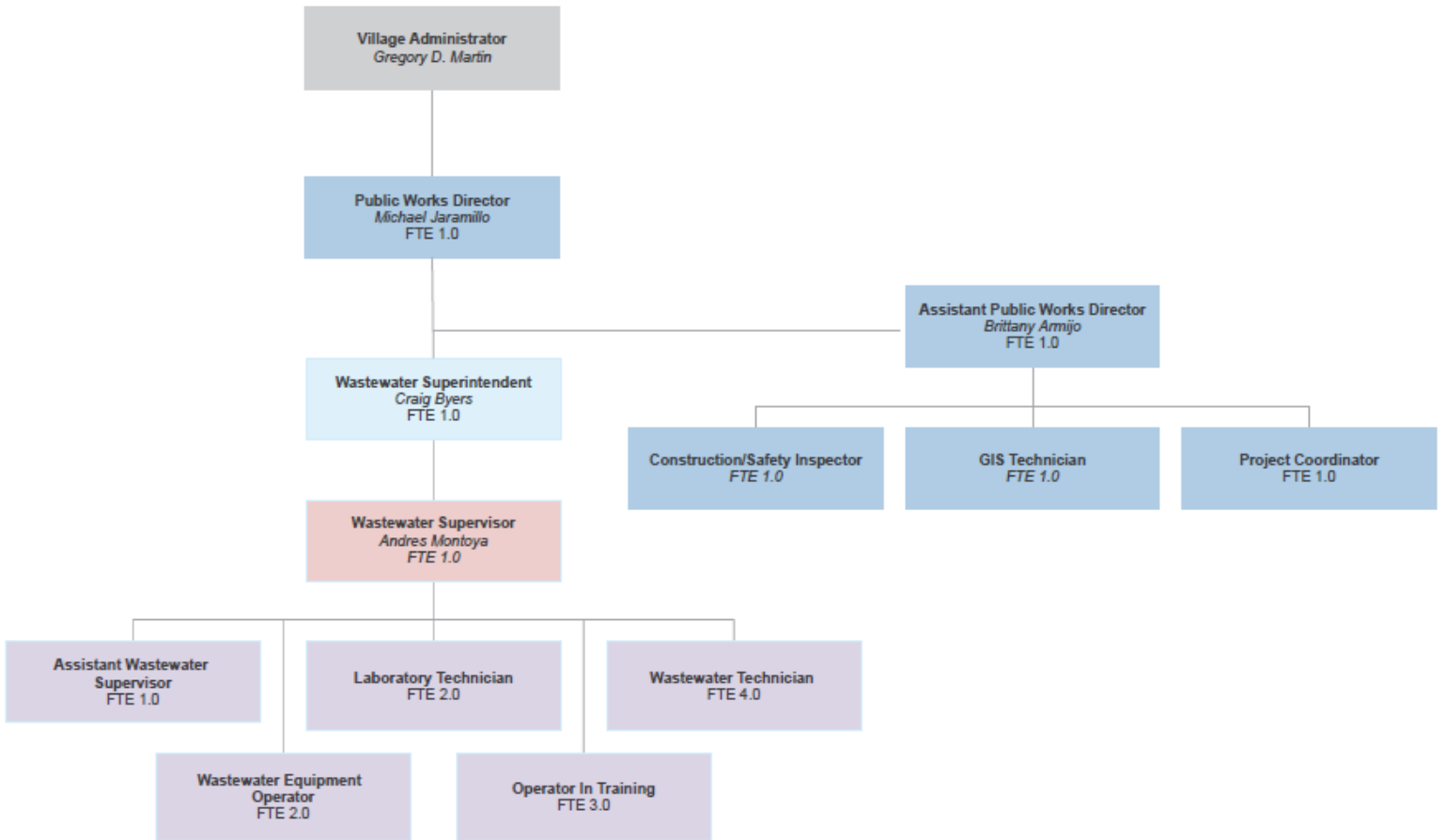
STATE OF NEW MEXICO  
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Water/Sewer Fund (41)  
Schedule of Revenues

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed June 30, 2026	Final Adjusted June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)	
<b>Intergovernmental Grants/Distributions</b>						
41-389-4009	Central NM Rail Park EDA Grant	1,000,000	-	-	1,000,000	100.00%
41-389-4012	E/W Corridor Utility (FED) EPA	959,752	-	-	959,752	100.00%
<b>Total Intergovernmental Grants/Distributions</b>		<b>1,959,752</b>	<b>-</b>	<b>-</b>	<b>1,959,752</b>	<b>100.00%</b>
<b>Charges for Services</b>						
41-351-4010	Sewer Sales	3,790,000	3,790,000	4,639,139	-	0.00%
41-351-4020	Sewer Connection Fees	25,000	25,000	30,150	-	0.00%
41-351-4030	Sewer Penalties	36,000	36,000	44,777	-	0.00%
41-352-4010	Water Sales	5,100,000	5,100,000	5,879,898	-	0.00%
41-352-4020	Water Connection Fees	80,000	80,000	124,399	-	0.00%
41-352-4025	Water Rights Income	100,000	100,000	154,849	-	0.00%
41-352-4030	Water Penalties	54,000	54,000	61,591	-	0.00%
41-352-4050	NSF Check Charge	6,300	63,000	9,792	-	0.00%
41-352-4156	Water Dispenser Fees	1,000	1,000	1,823	-	0.00%
41-352-4157	Effluent Dispenser Fees	3,000	3,000	542	-	0.00%
41-353-4010	Gross Receipts Tax	500,000	500,000	513,113	-	0.00%
41-370-4015	WIOA Reimbursements	-	-	1,169	-	0.00%
<b>Total Charges for Services</b>		<b>9,695,300</b>	<b>9,695,300</b>	<b>11,461,242</b>	<b>-</b>	<b>-15.57%</b>
<b>Investment Earnings</b>						
41-306-4060	Interest Income	18,500	18,500	45,391	-	0.00%
41-306-4062	Interest Income: Meter Deposit	100	225	253	(125)	-55.56%
<b>Total Investment Earnings</b>		<b>18,600</b>	<b>18,725</b>	<b>45,644</b>	<b>(125)</b>	<b>-0.67%</b>
<b>Miscellaneous Revenues</b>						
41-370-4010	Miscellaneous Revenue	-	13,009	13,008	(13,009)	-100.00%
<b>Total Miscellaneous Revenues</b>		<b>-</b>	<b>13,009</b>	<b>13,008</b>	<b>(13,009)</b>	<b>-100.00%</b>
<b>Total Water/Sewer Fund Revenues</b>		<b>\$ 11,673,652</b>	<b>9,714,025</b>	<b>11,519,894</b>	<b>1,959,627</b>	<b>20.17%</b>

# Wastewater Division

FTE 19.0



**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Wastewater Division**

**Mission:**

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

**Description:**

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

**Priorities:**

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

**Goals & Objectives:**

- Provide the safety equipment and training to meet OSHA requirements for employees, and to maintain an accident-free workplace.
- Meet Environmental Protection Agency (EPA) and the State Environmental Department regulations in regards to water quality.
- Access training and certify professionals to the highest level in order to enhance their ability to operate the treatment system and improve the efficiency of operations.
- Maintain a grease trap inspection program in reducing sewer line maintenance problems from commercial business.
- Inspect and maintain 23 sewer lift stations.

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Water/Sewer Fund (41)  
Wastewater Division (421)  
Enterprise Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Salaries and Wages</b>					
41-421-5120 Salaries: Full-Time Positions	\$ 1,124,095	1,061,310	1,061,309	62,785	5.92%
41-421-5180 Salaries: Other Wages	2,500	2,859	2,857	(359)	-12.56%
41-421-5185 Salaries: On Call Wages	21,000	12,260	11,800	8,740	71.29%
41-421-5190 Salaries: Overtime	36,000	30,012	27,367	5,988	19.95%
<b>Total Salaries and Wages</b>	<b>1,183,595</b>	<b>1,106,441</b>	<b>1,103,333</b>	<b>77,154</b>	<b>6.97%</b>
<b>Employee Benefits</b>					
41-421-5210 FICA: Social Security	71,926	67,973	66,414	3,953	5.82%
41-421-5211 FICA: Medicare	16,822	15,897	15,533	925	5.82%
41-421-5220 Retirement	258,093	234,544	232,668	23,549	10.04%
41-421-5221 Retiree Health Care	4,964	42,149	37,201	(37,185)	-88.22%
41-421-5230 Health and Medical Premiums	223,518	204,336	204,335	19,182	9.39%
41-421-5231 Dental Insurance Premiums	4,907	5,325	4,779	(418)	-7.85%
41-421-5232 Life Insurance Premiums	494	494	417	-	0.00%
41-421-5233 Disability Insurance Premiums	5,015	4,772	2,921	243	5.09%
41-421-5240 Unemployment Compensation	3,797	2,859	2,036	938	32.81%
41-421-5250 Workers Compensation Premium	184	184	175	-	0.00%
41-421-5290 Other Employee Benefits	1,100	700	838	400	57.14%
<b>Total Employee Benefits</b>	<b>590,820</b>	<b>579,233</b>	<b>567,317</b>	<b>11,587</b>	<b>2.00%</b>
<b>Supplies</b>					
41-421-5310 General Office Supplies	7,500	7,000	4,785	500	7.14%
41-421-5312 Janitorial Supplies	4,000	4,000	3,121	-	0.00%
41-421-5314 Maintenance Supplies	100,000	60,000	54,489	40,000	66.67%
41-421-5316 Laboratory Supplies	50,000	50,000	36,827	-	0.00%
41-421-5320 Furniture/Fixtures/Equipment	126,500	1,885	1,804	124,615	6610.88%
41-421-5321 Technology Equipment/Hardware	75,100	33,100	12,118	42,000	126.89%
41-421-5330 Training Supplies	500	500	-	-	0.00%
41-421-5340 Uniforms	11,000	10,000	5,762	1,000	10.00%
41-421-5350 Safety Supplies	25,000	25,000	17,744	-	0.00%
41-421-5370 Vehicle Fuel	38,000	35,039	37,792	2,961	8.45%
41-421-5371 Vehicle Tires	8,000	7,500	7,233	500	6.67%
41-421-5372 Vehicle Lubricants	5,500	5,500	1,955	-	0.00%
41-421-5380 Software	50,660	54,852	49,082	(4,192)	-7.64%
41-421-5390 Other Supplies	4,000	44,250	30,225	(40,250)	-90.96%
<b>Total Supplies</b>	<b>505,760</b>	<b>338,626</b>	<b>262,937</b>	<b>167,134</b>	<b>49.36%</b>
<b>Contractual Services</b>					
41-421-5410 Professional Services	125,000	85,000	9,192	40,000	47.06%
41-421-5420 Attorney Fees	10,000	16,430	65	(6,430)	-39.14%
41-421-5440 Other Services	607,326	609,979	349,488	(2,653)	-0.43%
<b>Total Contractual Services</b>	<b>742,326</b>	<b>711,409</b>	<b>358,745</b>	<b>30,917</b>	<b>4.35%</b>
<b>Operating Costs</b>					
41-421-5514 Training and Seminars	13,000	12,500	7,037	500	4.00%
41-421-5515 Employee Travel	9,000	7,816	7,815	1,184	15.15%
41-421-5520 Postage	6,000	6,250	5,932	(250)	-4.00%
41-421-5521 Telecommunications	18,900	18,900	17,380	-	0.00%
41-421-5522 Subscriptions and Dues	6,000	5,500	3,782	500	9.09%
41-421-5523 Insurance Premiums	42,871	35,664	35,662	7,207	20.21%
41-421-5524 Printing/Publishing/Advertisin	6,000	5,590	4,947	410	7.33%
41-421-5527 Fleet Maintenance	75,000	75,000	42,542	-	0.00%
41-421-5537 Chemicals	120,000	100,000	74,838	20,000	20.00%
41-421-5570 Utilities: Electricity	515,000	514,444	514,442	556	0.11%
41-421-5571 Utilities: Natural Gas	15,000	13,500	10,443	1,500	11.11%
41-421-5572 Utilities: Water	41,000	41,600	38,915	(600)	-1.44%
41-421-5580 Repairs and Maintenance	250,000	225,387	189,734	24,613	10.92%
41-421-5590 Other Operating Costs	30,000	27,208	7,942	2,792	10.26%
<b>Total Operating Costs</b>	<b>\$ 1,147,771</b>	<b>1,089,359</b>	<b>961,411</b>	<b>58,412</b>	<b>5.36%</b>

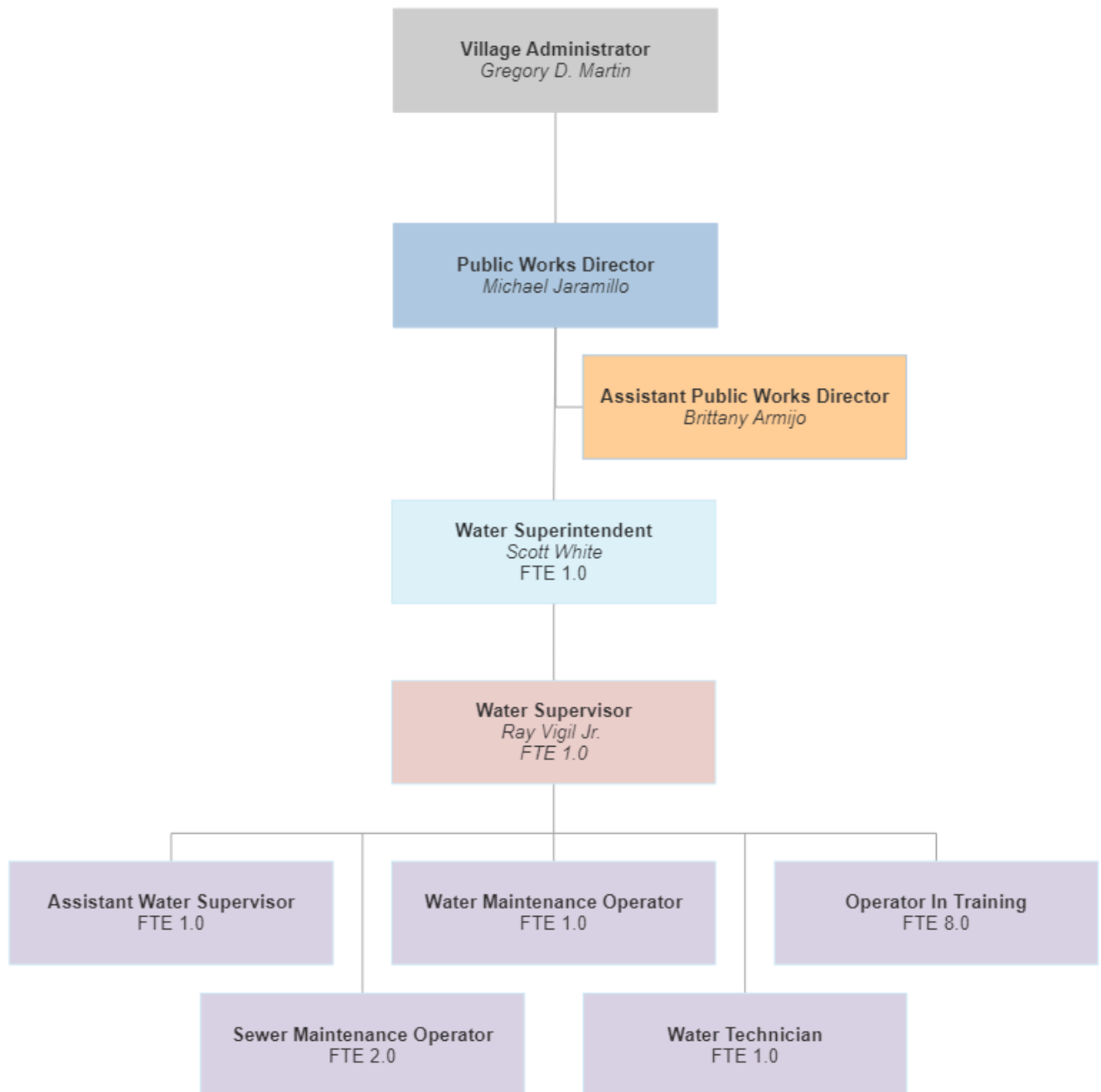
STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
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Water/Sewer Fund (41) (Continued)  
Wastewater Division (421) (Continued)  
Enterprise Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2024	Increase	Increase
	June 30, 2026	June 30, 2024		(Decrease)	(Decrease)
<b>Capital Purchases</b>					
41-421-5602	SCADA Improvements (Network)	\$ 100,000	59,090	37,642	40,910 69.23%
41-421-5623	Sludge Management	-	31,500	-	(31,500) -100.00%
41-421-5640	Land Improvements	-	8,252	8,250	(8,252) -100.00%
41-421-5650	Buildings and Structures	2,182,399	1,716,199	192,515	466,200 27.16%
41-421-5661	Vehicles	-	190,441	188,556	(190,441) -100.00%
41-421-5670	Machinery and Equipment	38,675	461,574	444,224	(422,899) -91.62%
	<b>Total Capital Purchases</b>	<b>2,321,074</b>	<b>2,467,056</b>	<b>871,187</b>	<b>(145,982) -5.92%</b>
<b>Debt Service</b>					
41-421-5710	Debt Service: Principal	913,909	903,268	903,267	10,641 1.18%
41-421-5720	Debt Service: Interest Expense	40,610	47,113	47,112	(6,503) -13.80%
41-421-5721	Debt Service: Other Fees	27,177	31,317	31,316	(4,140) -13.22%
	<b>Total Debt Service</b>	<b>981,696</b>	<b>981,698</b>	<b>981,695</b>	<b>(2) 0.00%</b>
	<b>Total Wastewater Division Expenditures</b>	<b>\$ 7,473,042</b>	<b>7,273,822</b>	<b>5,106,625</b>	<b>199,220 2.74%</b>
	<b>Net Change in Fund Balance</b>	<b>\$ 7,473,042</b>	<b>7,273,822</b>	<b>5,106,625</b>	<b>199,220 2.74%</b>

# Water Division

FTE 15.0





**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Water Division**

**Mission:**

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

**Description:**

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

**Water System:**

- 5 pressure zones
- 6 steel water storage tanks
- 5 wells
- 5 arsenic treatment plants, one per well
- 1 booster station
- Approximately 131 miles of water lines
- Approximately 760 fire hydrants

**Sanitary Sewer Collection System:**

- Approximately 104 miles of sanitary sewer lines (including interceptions)
- Approximately 2,391 manholes

**Priorities:**

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

**Goals & Objectives:**

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

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Salaries and Wages</b>					
41-422-5120	Salaries: Full-Time Positions	\$ 701,439	676,895	633,595	24,544 3.63%
41-422-5185	Salaries: On Call Wages	14,400	12,320	12,320	2,080 16.88%
41-422-5190	Salaries: Overtime	55,000	52,180	46,592	2,820 5.40%
	<b>Total Salaries and Wages</b>	<b>770,839</b>	<b>741,395</b>	<b>692,507</b>	<b>29,444 3.97%</b>
<b>Employee Benefits</b>					
41-422-5210	FICA: Social Security	46,899	45,379	41,969	1,520 3.35%
41-422-5211	FICA: Medicare	10,902	10,613	9,815	289 2.72%
41-422-5220	Retirement	161,051	149,730	137,826	11,321 7.56%
41-422-5221	Retiree Health Care	28,058	27,076	21,917	982 3.63%
41-422-5230	Health and Medical Premiums	208,862	218,233	156,035	(9,371) -4.29%
41-422-5231	Dental Insurance Premiums	6,232	6,952	4,938	(720) -10.36%
41-422-5232	Life Insurance Premiums	390	415	414	(25) -6.02%
41-422-5233	Disability Insurance Premiums	3,136	3,022	1,973	114 3.77%
41-422-5240	Unemployment Compensation	2,482	2,416	1,583	66 2.73%
41-422-5250	Workers Compensation Premium	148	148	133	- 0.00%
41-422-5290	Other Employee Benefits	500	760	576	(260) -34.21%
	<b>Total Employee Benefits</b>	<b>468,660</b>	<b>464,744</b>	<b>377,179</b>	<b>3,916 0.84%</b>
<b>Supplies</b>					
41-422-5310	General Office Supplies	2,500	2,500	2,299	- 0.00%
41-422-5312	Janitorial Supplies	1,800	1,800	585	- 0.00%
41-422-5314	Maintenance Supplies	100,000	100,000	73,716	- 0.00%
41-422-5320	Furniture/Fixtures/Equipment	200	32,990	32,829	(32,790) -99.39%
41-422-5321	Technology Equipment/Hardware	34,100	14,900	6,552	19,200 128.86%
41-422-5340	Uniforms	10,000	10,000	7,311	- 0.00%
41-422-5350	Safety Supplies	10,300	18,540	14,431	(8,240) -44.44%
41-422-5370	Vehicle Fuel	49,000	49,000	38,601	- 0.00%
41-422-5371	Vehicle Tires	6,000	6,000	3,178	- 0.00%
41-422-5372	Vehicle Lubricants	2,500	2,500	449	- 0.00%
41-422-5380	Software	65,560	52,714	36,974	12,846 24.37%
41-422-5390	Other Supplies	4,000	15,234	807	(11,234) -73.74%
	<b>Total Supplies</b>	<b>285,960</b>	<b>306,178</b>	<b>217,732</b>	<b>(20,218) -6.60%</b>
<b>Contractual Services</b>					
41-422-5410	Professional Services	180,000	494,250	244,243	(314,250) -63.58%
41-422-5420	Attorney Fees	35,000	32,000	29,204	3,000 9.38%
41-422-5440	Other Services	353,559	332,022	329,681	21,537 6.49%
	<b>Total Contractual Services</b>	<b>568,559</b>	<b>858,272</b>	<b>603,128</b>	<b>(289,713) -33.76%</b>
<b>Operating Costs</b>					
41-422-5500	Gross Receipts Taxes	515,850	523,512	523,511	(7,662) -1.46%
41-422-5514	Training and Seminars	13,000	13,000	4,704	- 0.00%
41-422-5515	Employee Travel	5,500	5,500	4,304	- 0.00%
41-422-5520	Postage	100	100	5	- 0.00%
41-422-5521	Telecommunications	16,054	16,054	15,607	- 0.00%
41-422-5522	Subscriptions and Dues	7,200	7,197	6,456	3 0.04%
41-422-5523	Insurance Premiums	32,935	26,870	26,868	6,065 22.57%
41-422-5524	Printing/Publishing/Advertisin	2,000	2,000	-	- 0.00%
41-422-5527	Fleet Maintenance	37,000	44,110	39,223	(7,110) -16.12%
41-422-5537	Chemicals/Water Tests	450,000	351,513	201,660	98,487 28.02%
41-422-5570	Utilities: Electricity	546,000	553,525	562,236	(7,525) -1.36%
41-422-5571	Utilities: Natural Gas	7,800	7,288	3,743	512 7.03%
41-422-5572	Utilities: Water	5,500	5,165	4,747	335 6.49%
41-422-5580	Repairs and Maintenance	250,000	250,000	189,887	- 0.00%
41-422-5590	Other Operating Costs	68,000	68,000	59,415	- 0.00%
	<b>Total Operating Costs</b>	<b>\$ 1,956,939</b>	<b>1,873,834</b>	<b>1,642,366</b>	<b>83,105 4.44%</b>

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2024	Increase	Increase
	June 30, 2026	June 30, 2024		(Decrease)	(Decrease)
<b>Capital Purchases</b>					
41-422-5601 Tank No. 3 Site Improvements	\$ -	2,310	2,304	(2,310)	-100.00%
41-422-5602 SCADA Improvements (Network)	100,000	65,133	65,131	34,867	53.53%
41-422-5606 Water/Sewer Office	-	225,791	-	(225,791)	-100.00%
41-422-5609 Emergency Water/Sewer Repair	100,000	90,805	133,696	9,195	10.13%
41-422-5610 NM 6 Railpark Water Line	69,200	5,443,000	4,285,224	(5,373,800)	-98.73%
41-422-5611 NM Rail Park Booster Station	-	100,000	19,699	(100,000)	-100.00%
41-422-5612 Land	-	-	48,598	-	-100.00%
41-422-5622 Water Pumps and Valves	30,000	30,000	-	-	0.00%
41-422-5627 East West Corridor Utility	762,752	248,006	37,467	514,746	207.55%
41-422-5629 Water Rights Acquisition	-	233,982	610,848	(233,982)	-100.00%
41-422-5633 Meters	250,000	234,979	180,346	15,021	6.39%
41-422-5640 Land Improvements	-	225,000	19,635	(225,000)	-100.00%
41-422-5661 Vehicles	-	100,328	100,326	(100,328)	-100.00%
41-422-5670 Machinery and Equipment	150,000	86,199	86,198	63,801	74.02%
41-422-5697 Well No 4 Rehab	-	32,530	32,528	(32,530)	-100.00%
41-422-5698 Water/Sewer Extensions	675,000	1,119,893	938,556	(444,893)	-39.73%
<b>Total Capital Purchases</b>	<b>2,136,952</b>	<b>8,237,956</b>	<b>6,560,556</b>	<b>(6,101,004)</b>	<b>-75.51%</b>
<b>Debt Service</b>					
41-422-5710 Debt Service: Principal	924,662	918,389	918,388	6,273	0.68%
41-422-5720 Debt Service: Interest Expense	64,855	73,295	73,292	(8,440)	-11.52%
41-422-5721 Debt Service: Other Fees	12,233	13,328	13,326	(1,095)	-8.22%
<b>Total Debt Service</b>	<b>1,001,750</b>	<b>1,005,012</b>	<b>1,005,006</b>	<b>(3,262)</b>	<b>-0.32%</b>
<b>Total Water Division Expenditures</b>	<b>7,189,659</b>	<b>13,487,391</b>	<b>11,098,474</b>	<b>(6,297,732)</b>	<b>-46.69%</b>
<b>Total Water/Sewer Fund Expenditures</b>	<b>\$ 14,662,701</b>	<b>20,761,213</b>	<b>16,205,099</b>	<b>(6,098,512)</b>	<b>2.74%</b>
<b>Transfers In/Out</b>					
41-348-3050 Transfer from General Fund	2,850,000	4,500,000	4,500,000	(1,650,000)	-36.67%
41-492-6012 Transfer to Municipal Streets	(183,064)	(183,064)	(183,064)	-	0.00%
<b>Total Transfers In/Out</b>	<b>2,666,936</b>	<b>4,316,936</b>	<b>4,316,936</b>	<b>(1,650,000)</b>	<b>-38.22%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (322,113)</b>	<b>(6,730,252)</b>	<b>(368,269)</b>	<b>6,408,139</b>	<b>-95.21%</b>

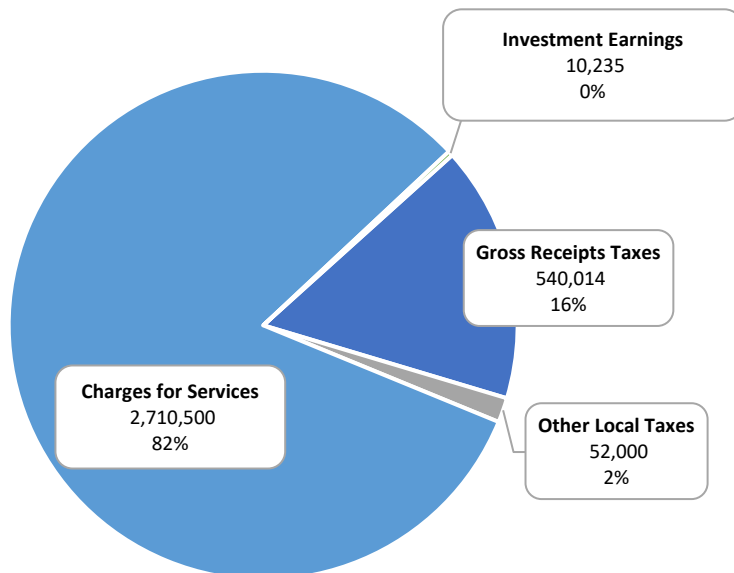
## Solid Waste Fund

The solid waste fund is used to account for the collection and disposal of solid waste of Village residents and businesses.

### Solid Waste Fund Revenues

The solid waste fund's budgeted revenues are projected to be \$3,312,749 and are comprised of gross receipts taxes, charges for services, and other local taxes. The solid waste fund's primary source of revenue is generated from charges for services, which accounts for approximately 81% of total revenues.

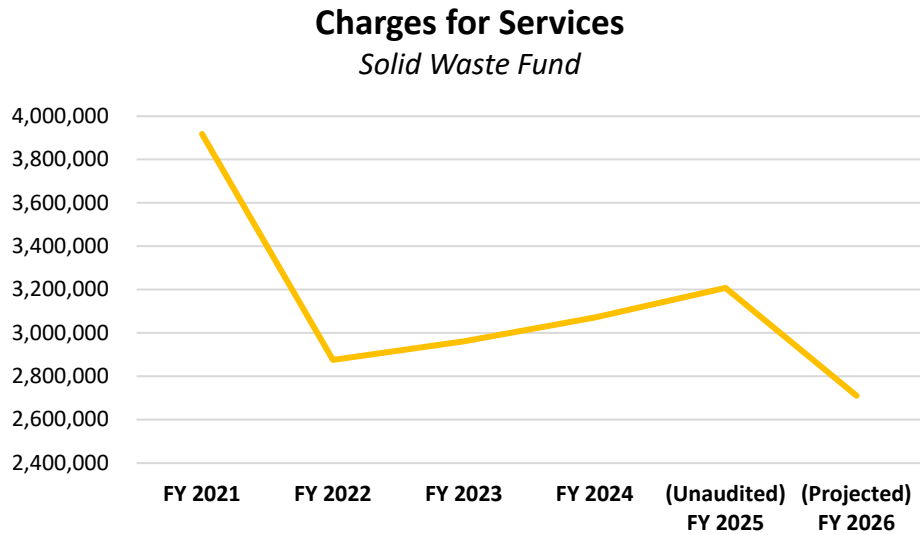
**Solid Waste Fund Revenues**  
*(Budgeted Amounts)*



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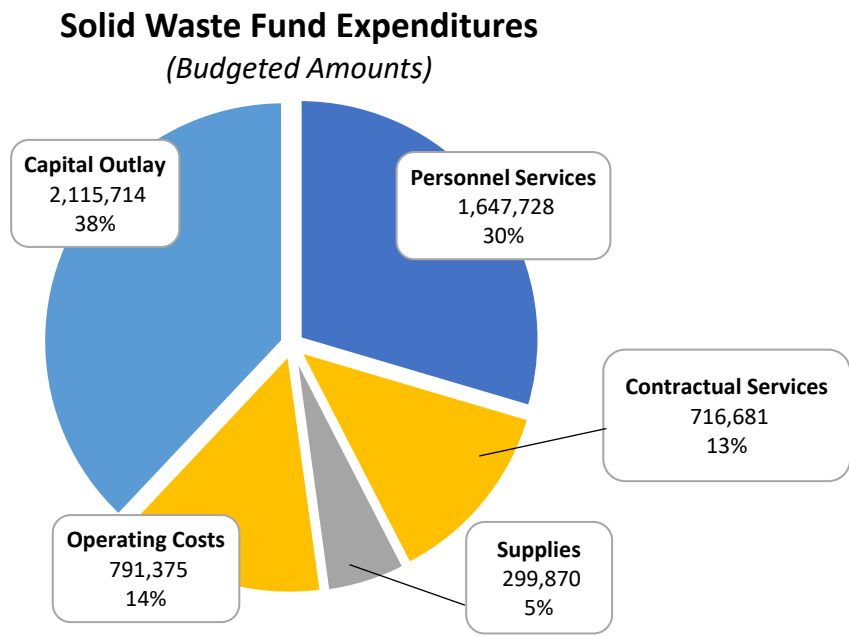
**Charges for Services**

The projected charges for services revenue in the solid waste fund is estimated to be \$2,710,500. Historical charges for services revenue along with the projected revenues for FY 2026 is presented below:



**Solid Waste Fund Expenditures**

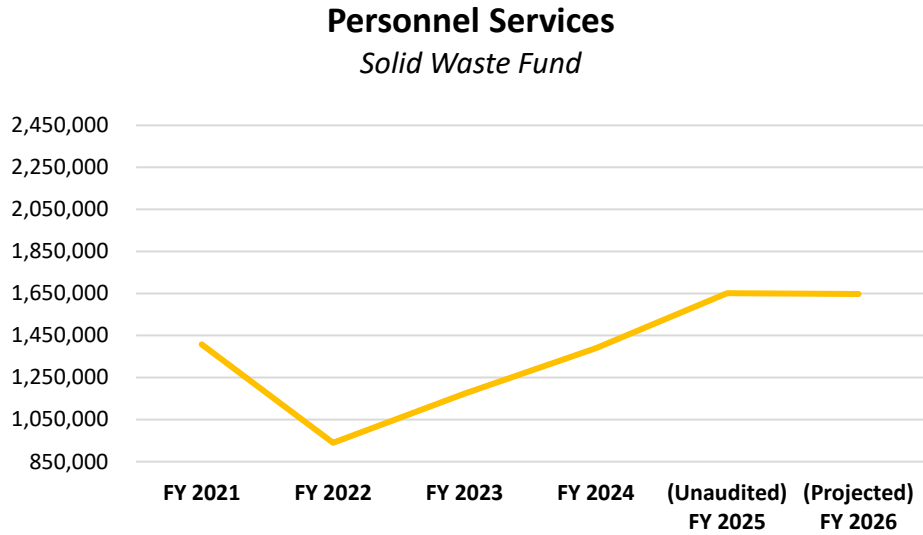
The solid waste fund’s budgeted expenditures are projected to be \$5,571,368 and are comprised of personnel services, supplies, contractual services, operating costs, and capital outlay. The solid waste fund’s primary uses of expenditures are generated from personnel services, operating costs, and capital outlay. These three categories of expenditures account for approximately 82% of the solid waste fund’s expenditures.



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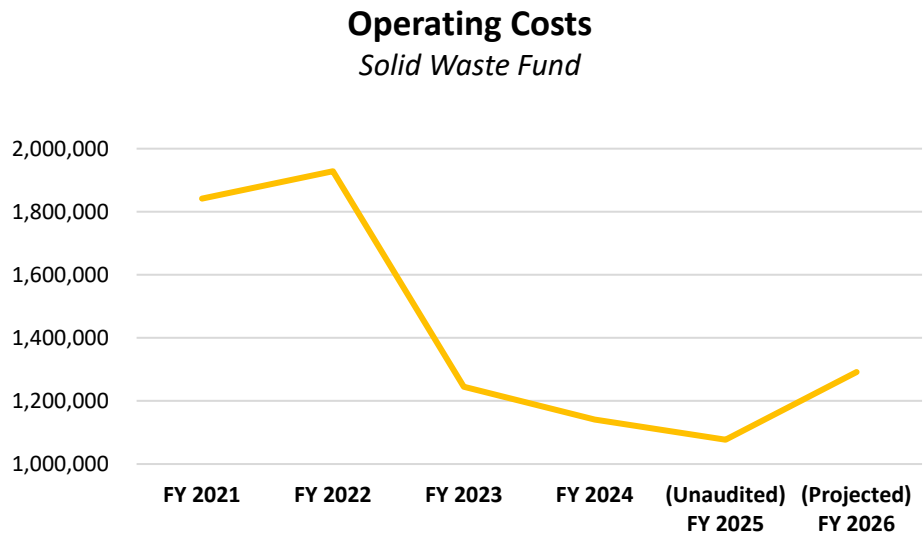
**Personnel Services**

The projected personnel services expenditures in the solid waste fund are estimated to be \$1,647,728. The historical personnel services along with the projected expenditures for FY 2026 is presented below:



**Operating Costs**

The projected operating costs in the solid waste fund is estimated to be \$791,375 (not including an estimated \$500,000 in depreciation that will be calculated at year end and will increase operation costs to approximately \$1,291,375). The historical operating costs along with the projected expenditures for FY 2026 is presented below:

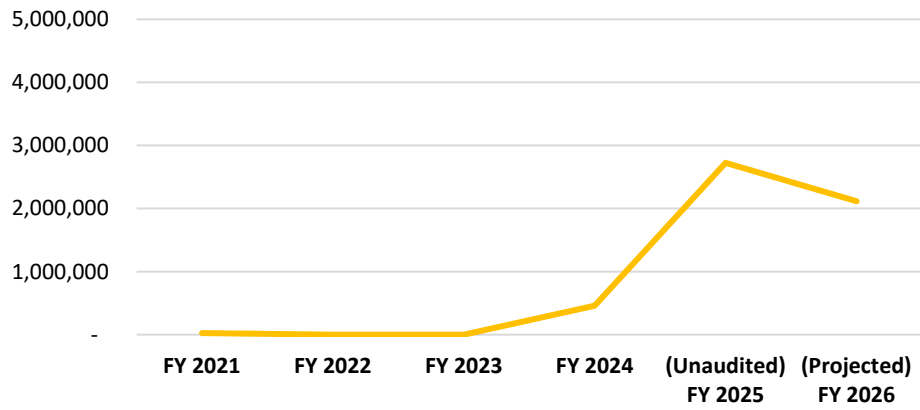


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**Capital Outlay**

The projected operating costs in the solid waste fund is estimated to be \$2,115,714. The historical operating costs along with the projected expenditures for FY 2026 is presented below:

**Capital Outlay**  
*Solid Waste Fund*



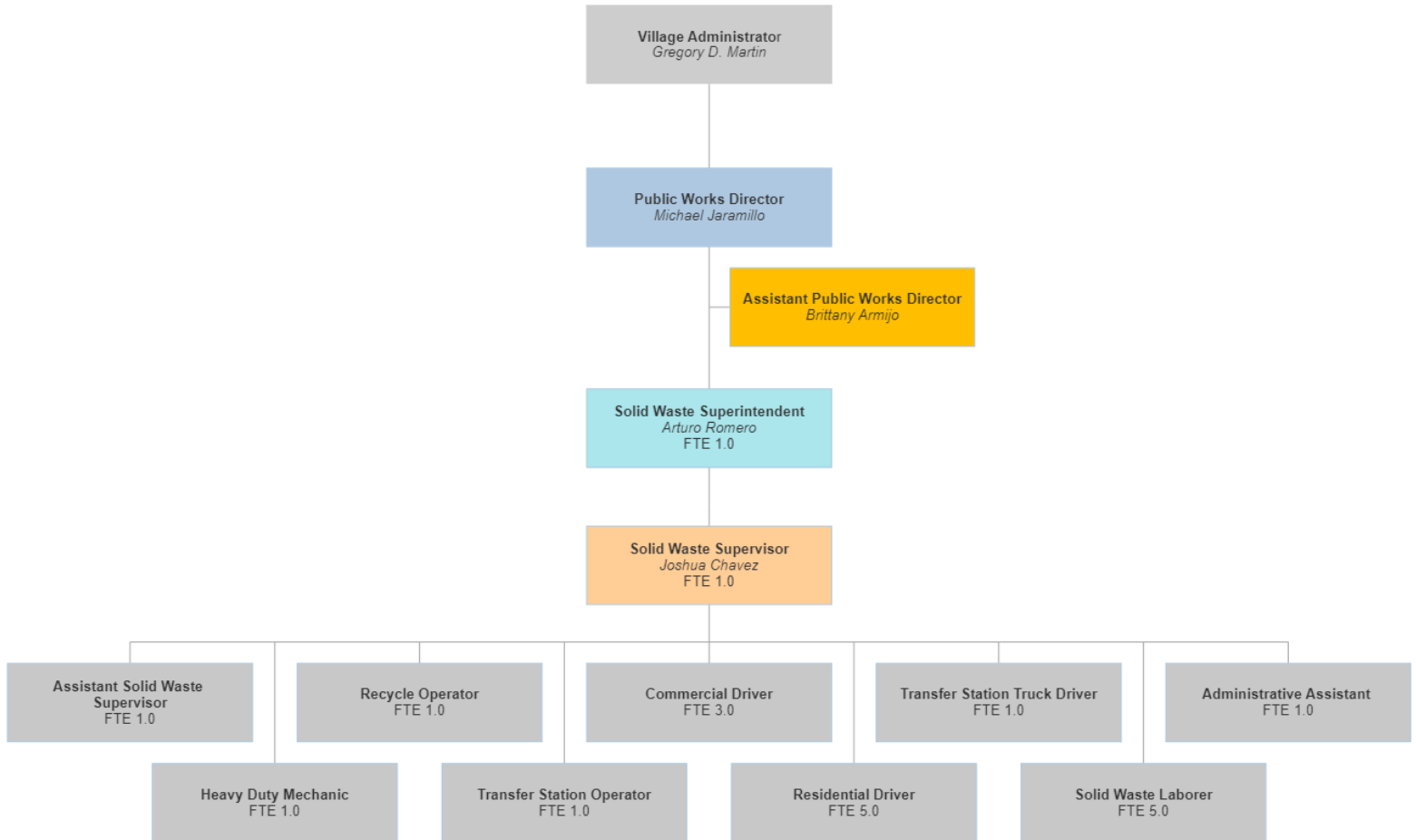
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**Solid Waste Fund Summary**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Revenues</b>					
Gross Receipts Taxes	\$ 540,014	743,026	618,391	(203,012)	(0)
Franchise Taxes	52,000	64,753	56,721	(12,753)	(0)
Charges for Services	2,710,500	3,207,712	3,207,682	(497,212)	(0)
Investment Earnings	5,235	5,861	5,858	(626)	(0)
Miscellaneous Revenue	5,000	5,000	-	-	-
<b>Total Revenues</b>	<b>\$ 3,312,749</b>	<b>4,026,352</b>	<b>3,888,652</b>	<b>(713,603)</b>	<b>(0)</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 996,166	1,048,127	1,014,237	(51,961)	(0)
Employee Benefits	651,562	646,146	628,435	5,416	0
Supplies	299,870	322,113	277,162	(22,243)	(0)
Contractual Services	716,681	728,632	675,732	(11,951)	(0)
Operating Costs	791,375	701,976	588,138	89,399	0
Capital Outlay	2,115,714	5,314,837	2,724,808	(3,199,123)	(1)
<b>Total Expenditures</b>	<b>\$ 5,571,368</b>	<b>8,761,831</b>	<b>5,908,512</b>	<b>(3,190,463)</b>	<b>(0)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (2,258,619)</b>	<b>(4,735,479)</b>	<b>(2,019,860)</b>	<b>2,476,860</b>	



# Solid Waste Division FTE 21.0



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**Solid Waste Division**

**Mission:**

To provide convenient and sanitary collection and safe disposal of solid waste for the Village of Los Lunas.

**Description:**

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

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

**Priorities:**

- To start accepting and producing compost with green waste received from our customers. Employ the existing equipment used to formulate a grade “A” compost material to be used within the Village parks and to offer a product landscape companies would purchase in support of our green waste goals and objectives.
- Construction of PlastikGas facility (converts plastic waste into vehicle fuels).
- To replace obsolete and inefficient commercial and residential solid waste equipment.
- To communicate and work with PNM to construct a Solar Power Generator Facility on the abandoned Los Lunas Landfill. Design and build a facility that would be capable of selling electricity to PNM at a marketable rate. This would create new funds to support additional operational requirements.

**Goals & Objectives:**

- Comply with all Environmental Protection Agency (EPA) and New Mexico Environmental Department regulations.
- Operate state-of-the-art trash collection and disposal facilities with all efforts made to encourage community recycling.
- Maintain and operate a state-registered drop-off Recycling Center.
- Expand and improve the Keep Los Lunas Beautiful Program through public involvement.
- Reduce landfill green waste with collection, diversion and reuse of material produced through a composting program.
- Offer staff training that supports skill development, value and opportunity.

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Solid Waste Fund (43)  
Solid Waste Fund Revenues

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed June 30, 2026	Final Adjusted June 30, 2025				June 30, 2025
<b>Gross Receipts Taxes</b>						
43-320-4041	Gross Receipts Taxes: Environmental	\$ 555,815	765,033	636,671	(209,218)	-27.35%
43-423-5516	Gross Receipts Taxes: Admin Fee	(15,801)	(22,007)	(18,280)	6,206	-28.20%
<b>Total Gross Receipts Taxes</b>		<b>540,014</b>	<b>743,026</b>	<b>618,391</b>	<b>(203,012)</b>	<b>-27.32%</b>
<b>Franchise Taxes</b>						
43-343-4070	Roll Off Bin Franchise Fees	52,000	64,753	56,721	(12,753)	-19.69%
<b>Total Franchise Taxes</b>		<b>52,000</b>	<b>64,753</b>	<b>56,721</b>	<b>(12,753)</b>	<b>-19.69%</b>
<b>Charges for Services</b>						
43-343-4010	Solid Waste Sales	2,500,000	2,966,438	2,966,436	(466,438)	-15.72%
43-343-4030	Solid Waste Penalties	24,000	24,000	23,976	-	0.00%
43-343-4040	Solid Waste Bin Fees	4,500	7,741	7,740	(3,241)	-41.87%
43-343-4042	Recycling Revenues	40,000	63,423	63,422	(23,423)	-36.93%
43-343-4050	Transfer Station Dump Service	1,000	2,619	2,618	(1,619)	-61.82%
43-353-4010	Gross Receipts Tax	141,000	143,491	143,490	(2,491)	-1.74%
<b>Total Charges for Services</b>		<b>2,710,500</b>	<b>3,207,712</b>	<b>3,207,682</b>	<b>(497,212)</b>	<b>-15.50%</b>
<b>Investment Earnings</b>						
43-306-4060	Interest Income	5,000	5,608	5,607	(608)	-10.84%
43-306-4062	Interest Income: Meter Deposit	235	253	251	(18)	-7.11%
<b>Total Investment Earnings</b>		<b>5,235</b>	<b>5,861</b>	<b>5,858</b>	<b>(626)</b>	<b>-10.68%</b>
<b>Miscellaneous Revenue</b>						
43-306-4014	Proceeds from Sale of Assets	5,000	5,000	-	-	0.00%
<b>Total Miscellaneous Revenue</b>		<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Solid Waste Fund Revenues</b>		<b>\$ 3,312,749</b>	<b>4,026,352</b>	<b>3,888,652</b>	<b>(713,603)</b>	<b>-17.72%</b>

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Solid Waste Fund (43) (Continued)  
Solid Waste Fund Expenditures

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Salaries and Wages</b>					
43-423-5120 Salaries: Full-Time Positions	\$ 967,966	1,019,702	995,869	(51,736)	-5.07%
43-423-5180 Salaries: Other Wages	3,200	3,425	3,422	(225)	-6.57%
43-423-5190 Salaries: Overtime	25,000	25,000	14,946	-	0.00%
<b>Total Salaries and Wages</b>	<b>996,166</b>	<b>1,048,127</b>	<b>1,014,237</b>	<b>(51,961)</b>	<b>-4.96%</b>
<b>Employee Benefits</b>					
43-423-5210 FICA: Social Security	61,290	61,009	58,782	281	0.46%
43-423-5211 FICA: Medicare	14,334	14,269	13,747	65	0.46%
43-423-5220 Retirement	221,226	216,461	216,460	4,765	2.20%
43-423-5221 Retiree Health Care	38,541	38,362	34,565	179	0.47%
43-423-5230 Health and Medical Premiums	300,133	298,500	292,016	1,633	0.55%
43-423-5231 Dental Insurance Premiums	6,825	8,332	6,179	(1,507)	-18.09%
43-423-5232 Life Insurance Premiums	520	546	525	(26)	-4.76%
43-423-5233 Disability Insurance Premiums	4,336	4,316	3,250	20	0.46%
43-423-5240 Unemployment Compensation	3,263	3,248	2,236	15	0.46%
43-423-5250 Workers Compensation Premium	194	203	197	(9)	-4.43%
43-423-5290 Other Employee Benefits	900	900	478	-	0.00%
<b>Total Employee Benefits</b>	<b>651,562</b>	<b>646,146</b>	<b>628,435</b>	<b>5,416</b>	<b>0.84%</b>
<b>Supplies</b>					
43-423-5310 General Office Supplies	3,500	3,500	99	-	0.00%
43-423-5312 Janitorial Supplies	1,500	1,500	1,286	-	0.00%
43-423-5313 Field Supplies	-	1,500	765	(1,500)	-100.00%
43-423-5314 Maintenance Supplies	8,000	7,500	7,334	500	6.67%
43-423-5320 Furniture/Fixtures/Equipment	5,300	1,046	1,045	4,254	406.69%
43-423-5321 Technology Equipment/Hardware	3,000	16,502	13,241	(13,502)	-81.82%
43-423-5340 Uniforms	23,000	23,000	18,897	-	0.00%
43-423-5350 Safety Supplies	2,500	2,500	2,021	-	0.00%
43-423-5370 Vehicle Fuel	141,000	135,150	129,787	5,850	4.33%
43-423-5371 Vehicle Tires	45,000	45,000	42,527	-	0.00%
43-423-5372 Vehicle Lubricants	13,500	16,809	19,055	(3,309)	-19.69%
43-423-5380 Software	50,170	67,356	40,410	(17,186)	-25.52%
43-423-5390 Other Supplies	3,400	750	695	2,650	353.33%
<b>Total Supplies</b>	<b>299,870</b>	<b>322,113</b>	<b>277,162</b>	<b>(22,243)</b>	<b>-6.91%</b>
<b>Contractual Services</b>					
43-423-5410 Professional Services	10,000	20,500	936	(10,500)	-51.22%
43-423-5420 Attorney Fees	2,500	7,016	7,014	(4,516)	-64.37%
43-423-5440 Other Services	704,181	701,116	667,782	3,065	0.44%
<b>Total Contractual Services</b>	<b>716,681</b>	<b>728,632</b>	<b>675,732</b>	<b>(11,951)</b>	<b>-1.64%</b>
<b>Operating Costs</b>					
43-423-5500 Gross Receipts Tax Expense	132,000	147,859	147,857	(15,859)	-10.73%
43-423-5514 Training and Seminars	5,000	5,000	1,047	-	0.00%
43-423-5515 Employee Travel	2,500	2,500	2,150	-	0.00%
43-423-5520 Postage	100	250	119	(150)	-60.00%
43-423-5521 Telecommunications	12,787	12,537	10,252	250	1.99%
43-423-5522 Subscriptions and Dues	1,300	900	275	400	44.44%
43-423-5523 Insurance Premiums	49,188	40,670	40,668	8,518	20.94%
43-423-5524 Printing/Publishing/Advertisin	3,000	4,000	2,551	(1,000)	-25.00%
43-423-5527 Fleet Maintenance	280,000	278,473	241,549	1,527	0.55%
43-423-5563 Landfill Closure Expense	-	8,343	-	(8,343)	-100.00%
43-423-5570 Utilities: Electricity	25,000	32,000	16,357	(7,000)	-21.88%
43-423-5571 Utilities: Natural Gas	4,500	4,200	2,817	300	7.14%
43-423-5572 Utilities: Water	5,000	5,000	101	-	0.00%
43-423-5580 Repairs and Maintenance	266,000	124,672	86,575	141,328	113.36%
43-423-5590 Other Operating Costs	5,000	35,572	35,820	(30,572)	-85.94%
<b>Total Operating Costs</b>	<b>791,375</b>	<b>701,976</b>	<b>588,138</b>	<b>89,399</b>	<b>12.74%</b>
<b>Capital Purchases</b>					
43-423-5606 Buildings & Structures	585,736	2,100,000	1,252,132	(1,514,264)	-72.11%
43-423-5610 Land Improvements	1,000,000	1,000,000	-	-	0.00%
43-423-5640 Composting Facility	500,000	1,718,000	992,442	(1,218,000)	-70.90%
43-423-5650 Transfer Station	29,978	29,978	13,377	-	0.00%
43-423-5661 Vehicles	-	466,859	466,857	(466,859)	-100.00%
<b>Total Capital Purchases</b>	<b>2,115,714</b>	<b>5,314,837</b>	<b>2,724,808</b>	<b>(3,199,123)</b>	<b>-60.19%</b>
<b>Total Solid Waste Fund Expenditures</b>	<b>\$ 5,571,368</b>	<b>8,761,831</b>	<b>5,908,512</b>	<b>(3,190,463)</b>	<b>-36.41%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (2,258,619)</b>	<b>(4,735,479)</b>	<b>(2,019,860)</b>	<b>2,476,860</b>	<b>-52.30%</b>

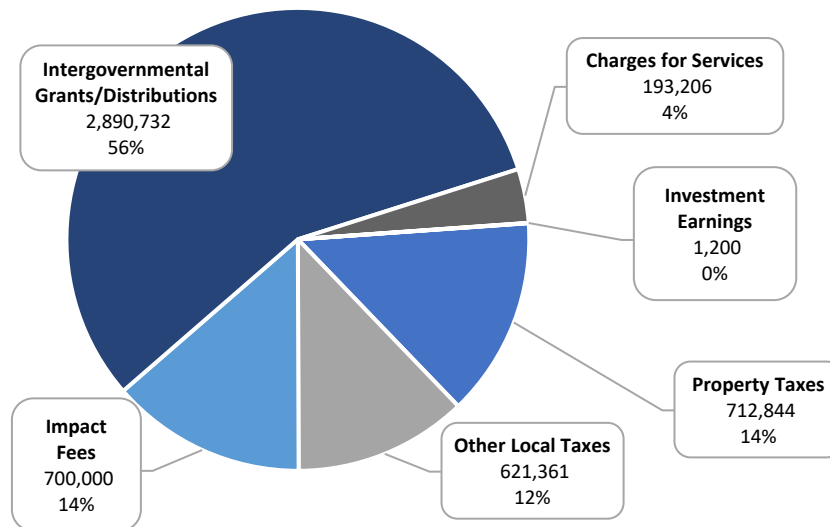
**Aggregate Non-Major Funds**

The aggregate non-major funds are made up of special revenue, capital projects and debt service funds. Non-major special revenue funds are used to account for the accumulation and disbursement of restricted resources. Non-major special revenue funds include lodgers’ tax, municipal street improvement, fire, firefighter recruitment, recreation, intergovernmental grants, local government correction, law enforcement protection, local DWI, cannabis gross receipts tax, emergency medical service, local government abatement opioid, and impact fee funds. Non-major capital projects funds are used to account for financial resources to be used for the acquisition or construction of capital facilities. Non-major capital projects funds include the Daniel Fernandez Park improvements, aquatic center, park improvements, and sports complex improvements funds. Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term obligation bond principal, interest and related costs. Non-major debt service funds include GRT revenue bond 2016 and G.O. bond 2016 funds.

**Aggregate Non-Major Funds Revenue**

The aggregate non-major funds’ budgeted revenues are projected to be \$5,119,343, and are comprised of property taxes, gross receipts taxes, other taxes, intergovernmental grants/distributions, charges for services, and investment earnings.

**Aggregate Non-Major Funds Revenues**  
*(Budgeted Amounts)*

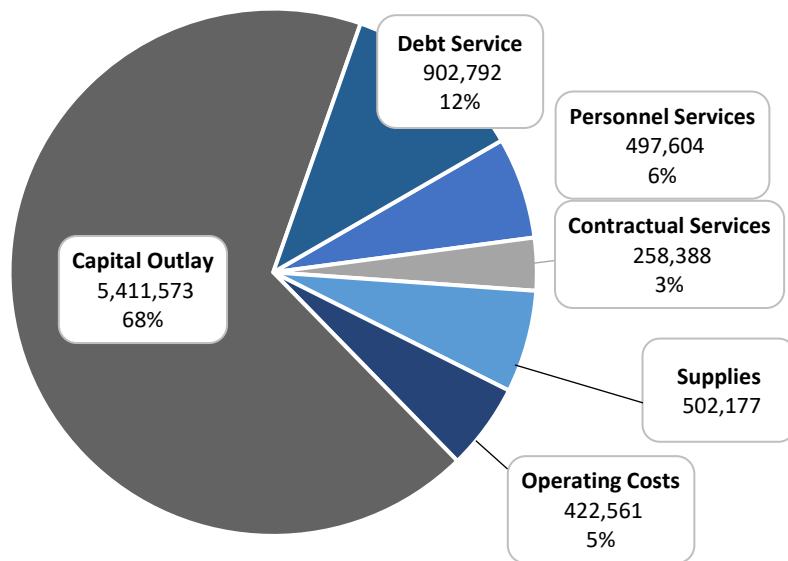


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**Aggregate Non-Major Funds Expenditures**

The aggregate non-major funds' budgeted expenditures have been projected to be \$7,995,095, and are comprised of personnel services, supplies, contractual services, operating costs, capital outlay, and debt service.

**Aggregate Non-Major Funds Expenditures**  
*(Budgeted Amounts)*



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**Non-Major Fund Summary**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Revenues</b>					
Gross Receipts Taxes	\$ -	145,000	163,018	(145,000)	-100.0%
Property Taxes	712,844	436,366	718,937	276,478	63.4%
Other Taxes	621,361	443,000	529,790	178,361	40.3%
Intergovernmental Grants/Distributions	2,890,732	3,946,473	2,271,662	(1,055,741)	-26.8%
Charges for Services	193,206	229,579	169,370	(36,373)	-15.8%
Investment Earnings	1,200	1,200	1,240	-	0.0%
Impact Fees	700,000	702,000	1,109,675	(2,000)	100.0%
<b>Total Revenues</b>	<b>\$ 5,119,343</b>	<b>5,903,618</b>	<b>4,963,692</b>	<b>(784,275)</b>	<b>-13.3%</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 314,962	344,220	332,592	(29,258)	-8.5%
Employee Benefits	182,642	192,390	180,391	(9,748)	-5.1%
Supplies	502,177	615,155	475,367	(112,978)	-18.4%
Contractual Services	258,388	233,730	219,952	24,658	10.5%
Operating Costs	422,561	395,238	269,091	27,323	6.9%
Capital Outlay	5,411,573	4,705,791	675,854	705,782	15.0%
Debt Service	902,792	899,068	899,064	3,724	0.4%
<b>Total Expenditures</b>	<b>\$ 7,995,095</b>	<b>7,385,592</b>	<b>3,052,311</b>	<b>609,503</b>	<b>8.3%</b>
<b>Transfers</b>					
Transfer In	1,940,385	440,034	440,034	1,500,351	341.0%
<b>Total Transfers</b>	<b>1,940,385</b>	<b>440,034</b>	<b>440,034</b>	<b>1,500,351</b>	<b>341.0%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (935,367)</b>	<b>(1,041,940)</b>	<b>2,351,415</b>	<b>106,573</b>	

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Lodgers Tax Fund (16)  
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted		Increase	Increase
	June 30, 2026	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)
<b>Other Taxes</b>					
16-340-4131 Lodgers Tax	\$ 132,416	104,000	149,580	28,416	27.32%
<b>Total Other Taxes</b>	<b>132,416</b>	<b>104,000</b>	<b>149,580</b>	<b>28,416</b>	<b>27.32%</b>
<b>Total Lodgers Tax Fund Revenues</b>	<b>\$ 132,416</b>	<b>104,000</b>	<b>149,580</b>	<b>28,416</b>	<b>27.32%</b>
<b>Contractual Services</b>					
16-400-5410 Professional Services	\$ 20,000	40,000	32,742	(20,000)	-50.00%
<b>Total Contractual Services</b>	<b>20,000</b>	<b>40,000</b>	<b>32,742</b>	<b>(20,000)</b>	<b>-50.00%</b>
<b>Operating Costs</b>					
16-400-5524 Printing/Publishing/Advertising	22,000	1,000	-	21,000	2100.00%
16-400-5530 Event: Museum Tours	1,000	1,000	-	-	0.00%
16-400-5531 Event: Sports Tournaments	2,000	5,000	-	(3,000)	-60.00%
16-400-5532 Event: Octoberfest	-	5,000	542	(5,000)	-100.00%
16-400-5533 Event: Museum Event Art Shows	5,000	5,000	-	-	0.00%
16-400-5534 Event: Route 66 Centennial	10,000	-	-	10,000	100.00%
16-400-5590 Other Operating Costs	5,000	5,000	2,117	-	0.00%
<b>Total Operating Costs</b>	<b>45,000</b>	<b>22,000</b>	<b>2,659</b>	<b>23,000</b>	<b>104.55%</b>
<b>Total Lodgers Tax Fund Expenditures</b>	<b>\$ 65,000</b>	<b>62,000</b>	<b>35,401</b>	<b>3,000</b>	<b>4.84%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 67,416</b>	<b>42,000</b>	<b>114,179</b>	<b>25,416</b>	<b>60.51%</b>



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**Municipal Street Improvement Fund (17)**  
**Special Revenue Fund**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change		
	Proposed	Final Adjusted	June 30, 2025	Increase (Decrease)	Increase (Decrease)		
	June 30, 2026	June 30, 2025					
<b>Other Taxes</b>							
17-340-4013	Gas Tax: 1 Cent		\$ 150,254	152,000	157,912	(1,746)	-1.15%
17-340-4113	Gasoline Tax		183,627	187,000	222,298	(3,373)	-1.80%
<b>Total Other Taxes</b>			<b>333,881</b>	<b>339,000</b>	<b>380,210</b>	<b>(5,119)</b>	<b>-1.51%</b>
<b>Investment Earnings</b>							
17-306-4060	Interest Income		1,200	1,200	1,240	-	0.00%
<b>Total Investment Earnings</b>			<b>1,200</b>	<b>1,200</b>	<b>1,240</b>	<b>-</b>	<b>0.00%</b>
<b>Total Municipal Street Improvement Fund Revenues</b>			<b>\$ 335,081</b>	<b>340,200</b>	<b>381,450</b>	<b>(5,119)</b>	<b>-1.50%</b>
<b>Capital Purchases</b>							
17-406-5615	Vehicles		46,000	10,998	-	35,002	318.26%
<b>Total Capital Purchases</b>			<b>46,000</b>	<b>10,998</b>	<b>-</b>	<b>35,002</b>	<b>318.26%</b>
<b>Debt Service</b>							
17-406-5710	Debt Service: Principal		178,748.00	176,629	176,628	2,119	1.20%
17-406-5720	Debt Service: Interest Expense		4,316.00	6,436	6,435	(2,120)	-32.94%
<b>Total Debt Service</b>			<b>183,064</b>	<b>183,065</b>	<b>183,063</b>	<b>(1)</b>	<b>0.00%</b>
<b>Total Municipal Street Improvement Fund Expenditures</b>			<b>\$ 229,064</b>	<b>194,063</b>	<b>183,063</b>	<b>35,001</b>	<b>18.04%</b>
<b>Transfers In/Out</b>							
17-348-6041	Transfer From Water/Sewer		183,064	183,064	183,064	-	0.00%
<b>Total Transfers In/Out</b>			<b>183,064</b>	<b>183,064</b>	<b>183,064</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change in Fund Balance</b>			<b>\$ 289,081</b>	<b>329,201</b>	<b>381,451</b>	<b>(40,120)</b>	<b>-12.19%</b>

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Firefighter/EMT Recruitment Fund (18)  
Special Revenue Fund

	Budgeted Amounts		Actual Amounts June 30, 2025	\$ Change Increase (Decrease)	% Change Increase (Decrease)
	Proposed	Final Adjusted			
	June 30, 2026	June 30, 2025			
<b>Intergovernmental Grants/Distributions</b>					
18-385-4009	Firefighter Appropriation YR 1	\$ -	75,000	75,000	(75,000) -100.00%
18-385-4010	Firefighter Appropriation YR 2	56,250	-	-	56,250 100.00%
<b>Total Intergovernmental Grants/Distributions</b>		<b>56,250</b>	<b>75,000</b>	<b>75,000</b>	<b>(18,750) 100.00%</b>
<b>Total Firefighter/EMT Recruitment Fund Revenues</b>		<b>\$ 56,250</b>	<b>75,000</b>	<b>75,000</b>	<b>(18,750) -25.00%</b>
<b>Salaries and Wages</b>					
18-405-5120	Salaries: Full-Time - YR 1	\$ -	47,909	47,909	(47,909) -100.00%
18-405-5121	Salaries: Full-Time - YR 2	39,375	-	-	39,375 100.00%
<b>Total Salaries &amp; Wages</b>		<b>39,375</b>	<b>47,909</b>	<b>47,909</b>	<b>(8,534) -17.81%</b>
<b>Employee Benefits</b>					
18-405-5290	Employee Benefits-YR 1	-	27,091	27,091	(27,091) -100.00%
18-405-5291	Employee Benefits-YR 2	16,875	-	-	16,875 100.00%
<b>Total Employee Benefits</b>		<b>16,875</b>	<b>27,091</b>	<b>27,091</b>	<b>(10,216) -37.71%</b>
<b>Total Firefighter/EMT Recruitment Fund Expenditures</b>		<b>\$ 56,250</b>	<b>75,000</b>	<b>75,000</b>	<b>(18,750) -25.00%</b>
<b>Net Change in Fund Balance</b>		<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>

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Fire Fund (21)  
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted		Increase	Increase
	June 30, 2026	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)
<b>Intergovernmental Grants/Distributions</b>					
21-305-4006 State Fire Allotment	\$ 335,178	335,322	335,322	(144)	-0.04%
<b>Total Intergovernmental Grants/Distributions</b>	<b>335,178</b>	<b>335,322</b>	<b>335,322</b>	<b>(144)</b>	<b>99.96%</b>
<b>Total Fire Fund Revenues</b>	<b>\$ 335,178</b>	<b>335,322</b>	<b>335,322</b>	<b>(144)</b>	<b>-0.04%</b>
<b>Supplies</b>					
21-405-5320 Furniture/Fixtures/Equipment	\$ 10,000	10,000	-	-	0.00%
21-405-5313 Field Supplies	65,000	65,000	39,444	-	0.00%
21-405-5330 Training Supplies	10,000	10,000	-	-	0.00%
21-405-5350 Safety Supplies	65,000	65,000	41,918	-	0.00%
21-405-5380 Software	31,500	30,210	26,813	1,290	4.27%
21-405-5390 Other Supplies	5,000	5,000	-	-	0.00%
<b>Total Supplies</b>	<b>186,500</b>	<b>185,210</b>	<b>141,704</b>	<b>1,290</b>	<b>0.70%</b>
<b>Contractual Services</b>					
21-405-5410 Professional Services	20,000	20,000	-	-	0.00%
<b>Total Contractual Services</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Operating Costs</b>					
21-405-5514 Training and Seminars	11,000	11,000	1,950	-	0.00%
21-405-5515 Employee Travel	15,000	6,000	2,222	9,000	150.00%
21-405-5523 Insurance Premiums	5,000	3,708	-	1,292	34.84%
21-405-5527 Fleet Maintenance	20,000	20,000	2,854	-	0.00%
21-405-5580 Repairs and Maintenance	50,000	34,300	27,877	15,700	45.77%
21-405-5590 Other Operating Costs	2,000	10,000	-	(8,000)	-80.00%
<b>Total Operating Costs</b>	<b>103,000</b>	<b>85,008</b>	<b>34,903</b>	<b>17,992</b>	<b>21.17%</b>
<b>Capital Purchases</b>					
21-405-5651 Buildings & Structures	82,370	100,992	18,593	(18,622)	-18.44%
21-405-5661 Vehicles	300,000	200,000	-	100,000	50.00%
21-405-5670 Machinery & Equipment	75,000	75,000	14,113	-	0.00%
<b>Total Capital Purchases</b>	<b>457,370</b>	<b>375,992</b>	<b>32,706</b>	<b>81,378</b>	<b>21.64%</b>
<b>Total Fire Fund Expenditures</b>	<b>\$ 766,870</b>	<b>666,210</b>	<b>209,313</b>	<b>100,660</b>	<b>15.11%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (431,692)</b>	<b>(330,888)</b>	<b>126,009</b>	<b>(100,804)</b>	<b>30.46%</b>

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Recreation Fund (22)  
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted			
	June 30, 2026	June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Charges for Services</b>					
22-307-4130	League and Dance Fees	\$ 80,000	95,000	52,510	(15,000) -15.79%
22-307-4132	Special Activities	70,000	70,000	71,146	- 0.00%
22-307-4134	Senior Olympics	5,000	5,000	230	- 0.00%
22-353-4010	Gross Receipts Tax	5,000	5,000	6,557	- 0.00%
<b>Total Charges for Services</b>		<b>160,000</b>	<b>175,000</b>	<b>130,443</b>	<b>(15,000) -8.57%</b>
<b>Total Recreation Fund Revenues</b>		<b>\$ 160,000</b>	<b>175,000</b>	<b>130,443</b>	<b>(15,000) -8.57%</b>
<b>Supplies</b>					
22-410-5310	General Office Supplies	\$ -	400	207	(400) -100.00%
22-410-5320	Furniture/Fixtures/Equipment	-	28,700	28,699	(28,700) -100.00%
22-410-5360	Recreational Supplies	45,000	65,000	62,399	(20,000) -30.77%
22-410-5390	Other Supplies	30,000	16,436	13,436	13,564 82.53%
<b>Total Supplies</b>		<b>75,000</b>	<b>110,536</b>	<b>104,741</b>	<b>(35,536) -32.15%</b>
<b>Contractual Services</b>					
22-410-5440	Other Services	20,000	25,690	22,912	(5,690) -22.15%
<b>Total Contractual Services</b>		<b>20,000</b>	<b>25,690</b>	<b>22,912</b>	<b>(5,690) -22.15%</b>
<b>Operating Costs</b>					
22-410-5500	Gross Receipts Tax	5,000	11,103	11,101	(6,103) -54.97%
22-410-5590	Other Operating Costs	50,000	57,663	57,662	(7,663) -13.29%
<b>Total Operating Costs</b>		<b>55,000</b>	<b>68,766</b>	<b>68,763</b>	<b>(13,766) -20.02%</b>
<b>Total Recreation Fund Expenditures</b>		<b>\$ 150,000</b>	<b>204,992</b>	<b>196,416</b>	<b>(54,992) -26.83%</b>
<b>Net Change in Fund Balance</b>		<b>\$ 10,000</b>	<b>(29,992)</b>	<b>(65,973)</b>	<b>39,992 -133.34%</b>

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**Intergovernmental Grants Fund (24)**  
**Special Revenue Fund**

	Budgeted Amounts		Actual Amounts June 30, 2025	\$ Change Increase (Decrease)	% Change Increase (Decrease)
	Proposed June 30, 2026	Final Adjusted June 30, 2025			
<b>Intergovernmental Grants/Distributions</b>					
24-382-4012 Cities Readiness Initiative	\$ 14,770	14,770	-	-	0.00%
24-382-4013 DHSEM State Homeland Security	110,000	108,374	108,373	1,626	1.50%
<b>Total Intergovernmental Grants/Distributions</b>	<b>124,770</b>	<b>123,144</b>	<b>108,373</b>	<b>1,626</b>	<b>1.32%</b>
<b>Total Intergovernmental Grants Fund Revenues</b>	<b>\$ 124,770</b>	<b>123,144</b>	<b>108,373</b>	<b>1,626</b>	<b>1.32%</b>
<b>Operating Costs</b>					
24-510-5503 Cities Readiness Initiative Ex	\$ 14,770	14,770	-	-	0.00%
24-510-5504 State Homeland Security Exp	110,000	108,374	108,373	1,626	1.50%
<b>Total Operating Costs</b>	<b>124,770</b>	<b>123,144</b>	<b>108,373</b>	<b>1,626</b>	<b>1.32%</b>
<b>Total Intergovernmental Grants Fund Expenditures</b>	<b>\$ 124,770</b>	<b>123,144</b>	<b>108,373</b>	<b>1,626</b>	<b>1.32%</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

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Local Government Correction Fund (26)  
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2026	Final Adjusted June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Charges for Services</b>					
26-360-4150 Correction Fees	\$ 100	5,000	4,247	(4,900)	-98.00%
<b>Total Charges for Services</b>	<b>100</b>	<b>5,000</b>	<b>4,247</b>	<b>(4,900)</b>	<b>-98.00%</b>
<b>Total Local Government Correction Fund Revenues</b>	<b>100</b>	<b>5,000</b>	<b>4,247</b>	<b>(4,900)</b>	<b>-98.00%</b>
<b>Operating Costs</b>					
26-402-5527 Care of Prisoners	\$ 30,000	30,000	-	-	0.00%
<b>Total Operating Costs</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Local Government Correction Fund Expenditures</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change in Fund Balance</b>	<b>(29,900)</b>	<b>(25,000)</b>	<b>4,247</b>	<b>(4,900)</b>	<b>19.60%</b>

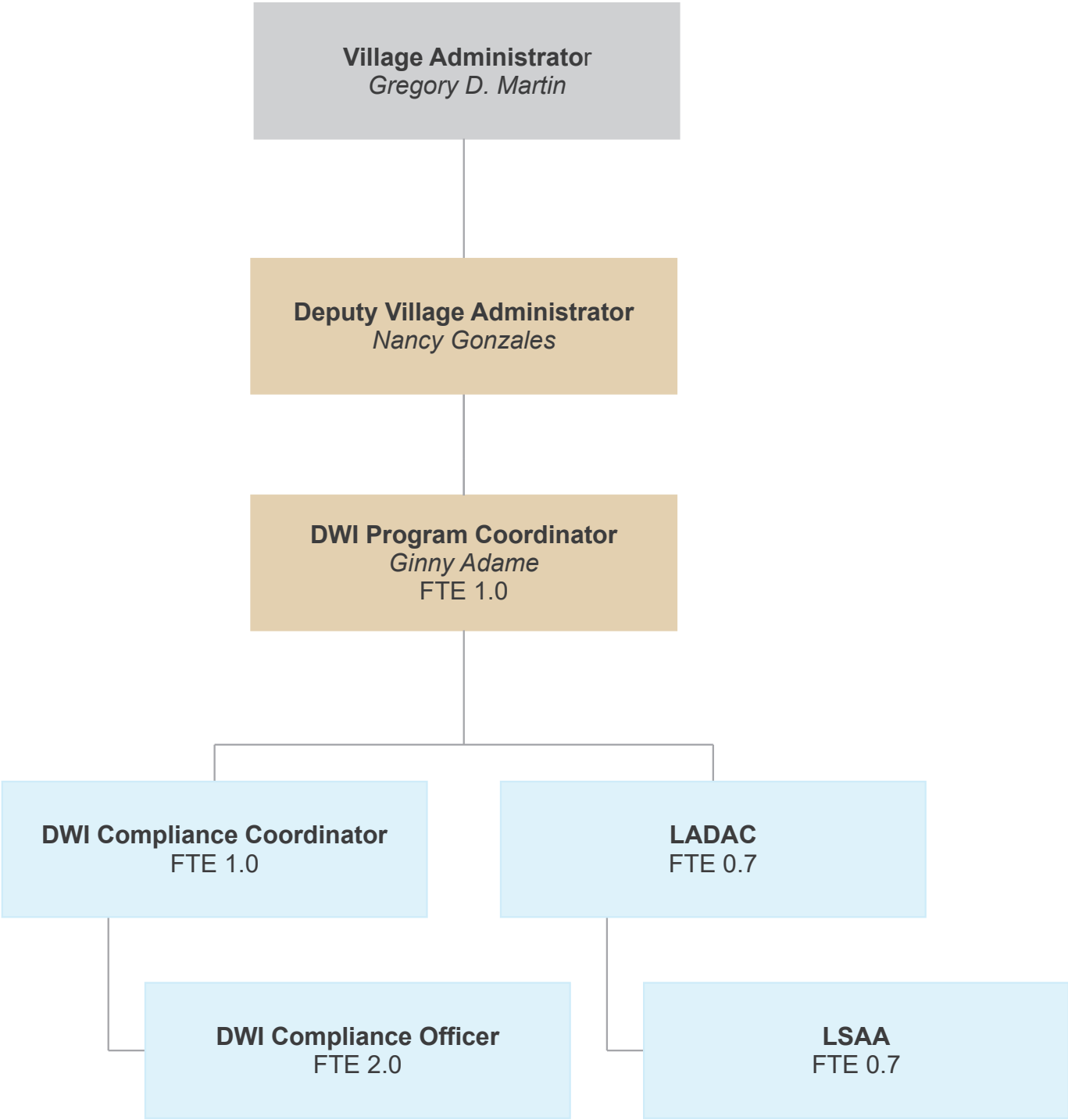
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Law Enforcement Protection Fund (27)  
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Intergovernmental Grants/Distributions</b>					
27-305-4006 State Law Enforcement Allotment	\$ 159,500	159,500	159,500	-	0.00%
<b>Total Intergovernmental Grants/Distributions</b>	<b>159,500</b>	<b>159,500</b>	<b>159,500</b>	<b>-</b>	<b>0.00%</b>
<b>Total Law Enforcement Protection Fund Revenues</b>	<b>\$ 159,500</b>	<b>159,500</b>	<b>159,500</b>	<b>-</b>	<b>0.00%</b>
<b>Supplies</b>					
27-404-5313 Field Supplies	\$ 100,000	209,500	174,308	(109,500)	-52.27%
27-404-5340 Uniforms	55,500	7,417	5,700	48,083	648.28%
27-404-5350 Safety Supplies	4,000	-	-	4,000	100.00%
<b>Total Supplies</b>	<b>159,500</b>	<b>216,917</b>	<b>180,008</b>	<b>(57,417)</b>	<b>-26.47%</b>
<b>Total Law Enforcement Protection Fund Expend.</b>	<b>\$ 159,500</b>	<b>216,917</b>	<b>180,008</b>	<b>(57,147)</b>	<b>-26.47%</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>(57,417)</b>	<b>(20,508)</b>	<b>57,417</b>	<b>-100.00%</b>

# Local DWI Program

FTE 5.4





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**Local DWI Program**

**Mission:**

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

**Description:**

The Village of Los Lunas/Valencia County DWI Program (VLL/VC) is grant-funded through the Local DWI grant. The following is a list of the components and a brief overview of the services provided:

*Alternative Sentencing:* Clients who are sanctioned through the Court to have electronic monitoring/alcohol monitoring devices by way of a SCRAM bracelet, a Remote Breath hand-held device, and/or a GPS bracelet are required to contract directly with a Court-approved provider.

*Compliance Program:* Implemented in July 2012, the Misdemeanor Compliance Monitoring Program (MCMP) offers supervised probation services for those convicted of DWI offenses, alcohol-involved Domestic Violence offenses, and other alcohol-involved Misdemeanor offenses. Random drug and alcohol testing is required as part of supervised probation and the DWI Program has an MOU with Argus Private Security Force LLC (APSF) to conduct line of sight Urine Analysis collection from all clients being supervised through the MCMP. Compliance Officers ensure that offenders comply fully with all court-ordered mandates and report any violations to the referring Judge for probation revocation and/or further disposition. The Village of Los Lunas/Valencia County DWI Misdemeanor Compliance Program received State Accreditation officially in July 2022.

*Coordination, Planning, and Evaluation:* Coordinates all the programs listed, works with DWI Planning Council's guidance for program planning, and is responsible for oversight and evaluation of all components.

*Enforcement:* Upon available funding, local law enforcement agencies are allocated funds to perform additional operations to include: Checkpoints, Underage Drinking Party Patrols, Compliance Checks, and Saturation Patrols. Additionally, grant funding provides valuable equipment and training used in the detection, documentation, and prosecution of DWI, Underage Drinking, Sales to Minors, Social Host and/or providing alcohol to Minors. Currently, the following law enforcement entities participate in the DWI Enforcement Program: Belen Police Department, Bosque Farms Police Department, Isleta Tribal Police Department, Los Lunas Police Department, New Mexico State Police, and Valencia County Sheriff's Office.

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

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**Description (Continued):**

*Screening:* Individuals convicted of DWI in Valencia County are referred to the Village of Los Lunas/Valencia County DWI Program for the completion of the state-mandated alcohol/drug screening (Impaired Driving Assessment (IDA)) by way of sentencing by the Magistrate Court judges, Divisions I, II, and III, and at times by the 13th Judicial District Court judges.

*Treatment:* The DWI Program offers an in-house, outpatient treatment program which fills a community gap of a disproportionate number of persons seeking treatment services and a limited number of substance abuse treatment providers. The Treatment program includes: client assessments, treatment plans, individual and group therapy, and auricular therapy. The auricular detoxification services provided is backed by both research and patrons utilizing this service and is deemed to be effective in treatment of anxiety and cravings. Our Licensed Alcohol and Drug Abuse Counselor (LADAC) is bilingual.

**Goals & Objectives:**

- Reduce the occurrence and negative consequences of DWI and Underage Drinking.
- Reduce recidivism rates of DWI.
- Work closely with law enforcement, local judicial entities, District Attorney's office, drug court, and local treatment providers to increase positive prosecution rates for alcohol-related offenses to include DWI while collaborating with agencies providing offender services to ensure the best possible outcomes to include compliance with court-ordered sanctions and reduced recidivism rates.
- Collaborate with local providers of alternative sentencing services/alcohol monitoring to decrease costs of incarceration and to increase the ability of the offender to remain or become gainfully employed while serving their sentence.
- Decrease risk factors while increasing resiliency factors for all Valencia County residents in order to provide a safer, healthier place for all to live, work, and visit.
- Implement evidence-based prevention practices, programs, and policies that decrease substance misuse, underage drinking, binge drinking, and DWI.
- Create and maintain community involvement through the DWI Planning Council and through participation within other community boards/coalitions to work collaboratively towards the health, safety, and wellness of the community as a whole.
- Improve existing programs through professional process and outcome evaluation.

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Local DWI Fund (29)  
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Intergovernmental Grants/Distributions</b>					
29-391-4009 DWI Grant 20-D-J-G-33	\$ 268,000	209,859	170,404	58,141	27.70%
29-391-4011 LDWI Distribution 20-D-J-D-33	439,423	473,352	445,497	(33,929)	-7.17%
<b>Total Intergovernmental Grants/Distributions</b>	<b>707,423</b>	<b>683,211</b>	<b>615,901</b>	<b>24,212</b>	<b>3.54%</b>
<b>Charges for Services</b>					
29-385-4010 Program Fees	27,606	39,579	26,260	(11,973)	-30.25%
29-385-4011 Court Fines	5,500	10,000	8,420	(4,500)	-45.00%
<b>Total Charges for Services Revenues</b>	<b>33,106</b>	<b>49,579</b>	<b>34,680</b>	<b>(16,473)</b>	<b>-33.23%</b>
<b>Total Local DWI Fund Revenues</b>	<b>\$ 740,529</b>	<b>732,790</b>	<b>650,581</b>	<b>7,739</b>	<b>1.06%</b>
<b>Salaries</b>					
29-417-5120 Salaries: Full-Time Positions	\$ 235,685	219,327	219,085	16,358	7.46%
29-417-5130 Salaries: Part-Time Positions	39,902	76,984	65,598	(37,082)	-48.17%
<b>Total Salaries and Wages</b>	<b>275,587</b>	<b>296,311</b>	<b>284,683</b>	<b>(20,724)</b>	<b>-6.99%</b>
<b>Employee Benefits</b>					
29-417-5210 FICA: Social Security	17,086	18,285	16,477	(1,199)	-6.56%
29-417-5211 FICA: Medicare	3,996	4,277	3,853	(281)	-6.57%
29-417-5220 Retirement	54,114	57,691	53,853	(3,577)	-6.20%
29-417-5221 Retiree Health Care	11,024	11,798	7,696	(774)	-6.56%
29-417-5230 Health and Medical Premiums	74,427	67,976	67,422	6,451	9.49%
29-417-5231 Dental Insurance Premiums	2,557	2,558	2,464	(1)	-0.04%
29-417-5232 Life Insurance Premiums	156	156	96	-	0.00%
29-417-5233 Disability Insurance Premiums	1,241	1,328	649	(87)	-6.55%
29-417-5240 Unemployment Compensation	910	974	598	(64)	-6.57%
29-417-5250 Workers Compensation Premium	56	56	51	-	0.00%
29-417-5290 Other Employee Benefits	200	200	141	-	0.00%
<b>Total Employee Benefits</b>	<b>165,767</b>	<b>165,299</b>	<b>153,300</b>	<b>468</b>	<b>0.28%</b>
<b>Supplies</b>					
29-417-5310 General Office Supplies	2,500	2,300	1,803	200	8.70%
29-417-5312 Janitorial Supplies	500	500	192	-	0.00%
29-417-5321 Technology Equipment/Hardware	19,600	9,750	8,936	9,850	101.03%
29-417-5330 Training Supplies	1,715	2,562	-	(847)	-33.06%
29-417-5351 Medical Supplies	9,410	9,750	7,814	(340)	-3.49%
29-417-5380 Software	7,952	10,488	10,464	(2,536)	-24.18%
29-417-5390 Other Supplies	2,100	600	100	1,500	250.00%
<b>Total Supplies</b>	<b>43,777</b>	<b>35,950</b>	<b>29,309</b>	<b>7,827</b>	<b>1298.99%</b>
<b>Contractual Services</b>					
29-417-5410 Professional Services	187,766	155,291	155,261	32,475	20.91%
29-417-5420 Attorney Fees	1,000	1,000	-	-	0.00%
29-417-5440 Other Services	2,262	11,749	9,037	(9,487)	-80.75%
<b>Total Contractual Services</b>	<b>191,028</b>	<b>168,040</b>	<b>164,298</b>	<b>22,988</b>	<b>13.68%</b>
<b>Operating Costs</b>					
29-417-5514 Employee Training	2,325	3,824	2,704	(1,499)	-39.20%
29-417-5515 Employee Travel	9,786	5,312	4,190	4,474	84.22%
29-417-5520 Postage	450	425	316	25	5.88%
29-417-5521 Telecommunications	6,830	8,090	5,825	(1,260)	-15.57%
29-417-5522 Subscriptions and Dues	3,450	3,470	3,426	(20)	-0.58%
29-417-5523 Insurance Premiums	8,812	8,228	8,226	584	7.10%
29-417-5525 Lease Payments	4,154	4,750	4,195	(596)	-12.55%
29-417-5570 Utilities: Electricity	7,500	7,590	4,782	(90)	-1.19%
29-417-5571 Utilities - Natural Gas	800	755	754	45	5.96%
29-417-5572 Utilities: Water	1,550	1,540	1,500	10	0.65%
29-417-5590 Other Operating Costs	19,134	22,336	18,475	(3,202)	-14.34%
<b>Total Operating Costs</b>	<b>64,791</b>	<b>66,320</b>	<b>54,393</b>	<b>(1,529)</b>	<b>-2.31%</b>
<b>Total Local DWI Fund Expenditures</b>	<b>\$ 740,950</b>	<b>731,920</b>	<b>685,983</b>	<b>9,030</b>	<b>1.23%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (421)</b>	<b>870</b>	<b>(35,402)</b>	<b>(1,291)</b>	<b>-148.39%</b>

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**Cannabis Gross Receipts Tax Fund (30)**  
**Special Revenue Fund**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Gross Receipts Tax Revenue</b>					
30-340-4131 Cannabis Gross Receipts Tax	\$ 170,400	150,000	168,060	20,400	13.60%
30-340-4132 Cannabis GRT Tax: Admin Fee	(15,336)	(5,000)	(5,042)	(10,336)	206.72%
<b>Total Gross Receipts Tax Revenue</b>	<b>155,064</b>	<b>145,000</b>	<b>163,018</b>	<b>10,064</b>	<b>6.94%</b>
<b>Total Cannabis Gross Receipts Tax Fund Revenues</b>	<b>\$ 155,064</b>	<b>145,000</b>	<b>163,018</b>	<b>10,064</b>	<b>6.94%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 155,064</b>	<b>145,000</b>	<b>163,018</b>	<b>10,064</b>	<b>6.94%</b>

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Emergency Medical Service Fund (39)  
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Intergovernmental Grants/Distributions</b>					
39-305-4006 EMS Distribution	\$ 100,000	100,000	100,000	-	0.00%
<b>Total Intergovernmental Grants/Distributions</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>0.00%</b>
<b>Total Emergency Medical Service Fund Revenues</b>	<b>\$ 100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>0.00%</b>
<b>Contractual Services</b>					
39-405-5410 Professional Services	\$ 7,360	(1,294)	1,292	8,654	-668.78%
39-405-5440 Other Services	-	30,000	29,621	(30,000)	-100.00%
<b>Total Contractual Services</b>	<b>7,360</b>	<b>28,706</b>	<b>30,913</b>	<b>(21,346)</b>	<b>-74.36%</b>
<b>Supplies</b>					
39-405-5313 Field Supplies	5,000	983	-	4,017	408.65%
39-405-5350 Safety Supplies	-	449	447	(449)	-100.00%
39-405-5351 Medical Supplies	30,000	64,659	18,708	(34,659)	-53.60%
39-405-5380 Software	2,400	451	450	1,949	432.15%
39-405-5390 Other Supplies	-	-	-	-	100.00%
<b>Total Supplies</b>	<b>37,400</b>	<b>66,542</b>	<b>19,605</b>	<b>(29,142)</b>	<b>-43.79%</b>
<b>Operating Costs</b>					
39-405-5514 Employee Training	-	1,823	1,822	(1,823)	-100.00%
<b>Total Operating Costs</b>	<b>-</b>	<b>1,823</b>	<b>1,822</b>	<b>(1,823)</b>	<b>-100.00%</b>
<b>Capital Purchases</b>					
39-405-5670 Machinery and Equipment	55,000	-	47,320	55,000	100.00%
<b>Total Capital Purchases</b>	<b>55,000</b>	<b>-</b>	<b>47,320</b>	<b>55,000</b>	<b>100.00%</b>
<b>Total Emergency Medical Service Fund Expend.</b>	<b>\$ 99,760</b>	<b>97,071</b>	<b>99,660</b>	<b>2,689</b>	<b>2.77%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 240</b>	<b>2,929</b>	<b>340</b>	<b>(2,689)</b>	<b>-91.81%</b>

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Sports Complex Improvements Fund (40)  
Capital Projects Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted			
	June 30, 2026	June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Intergovernmental Grants/Distributions</b>					
40-323-4009 Legislative Appropriation	\$ 336,412	-	170,793	336,412	100%
<b>Total Intergovernmental Grants/Distributions</b>	<b>336,412</b>	<b>-</b>	<b>170,793</b>	<b>336,412</b>	<b>100%</b>
<b>Total Sports Complex Improvements Fund Revenues</b>	<b>\$ 336,412</b>	<b>-</b>	<b>170,793</b>	<b>336,412</b>	<b>100%</b>
<b>Capital Purchases</b>					
40-441-5691 Sports Complex	\$ -	148,434	148,434	(148,434)	-100%
<b>Total Capital Purchases</b>	<b>-</b>	<b>148,434</b>	<b>148,434</b>	<b>(148,434)</b>	<b>-100%</b>
<b>Total Sports Complex Improvements Fund Expenditures</b>	<b>\$ -</b>	<b>148,434</b>	<b>148,434</b>	<b>(148,434)</b>	<b>-100%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 336,412</b>	<b>(148,434)</b>	<b>22,359</b>	<b>484,846</b>	<b>-327%</b>

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**LG Abatement Opioid Fund (46)**  
**Special Revenue Fund**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Intergovernmental Grants/Distributions</b>					
46-310-4131 LG Abatement Opioid Revenue	\$ 51,199	85,296	85,296	(34,097)	-39.97%
<b>Total Intergovernmental Grants/Distributions</b>	<b>51,199</b>	<b>85,296</b>	<b>85,296</b>	<b>(34,097)</b>	<b>-39.97%</b>
<b>Total LG Abatement Opioid Fund Revenues</b>	<b>\$ 51,199</b>	<b>85,296</b>	<b>85,296</b>	<b>(34,097)</b>	<b>-39.97%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 51,199</b>	<b>85,296</b>	<b>85,296</b>	<b>(34,097)</b>	<b>-39.97%</b>

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Impact Fee Fund (47)  
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Impact Fee Revenues</b>					
47-340-4001 Sewer Impact Fees	\$ 250,000	250,000	356,501	-	0.00%
47-340-4002 Water Impact Fees	250,000	252,000	369,211	(2,000)	-0.79%
47-340-4003 Parks Impact Fees	200,000	200,000	383,963	-	0.00%
<b>Total Impact Fees</b>	<b>700,000</b>	<b>702,000</b>	<b>1,109,675</b>	<b>(2,000)</b>	<b>-0.28%</b>
<b>Total Impact Fee Fund Revenues</b>	<b>\$ 700,000</b>	<b>702,000</b>	<b>1,109,675</b>	<b>(2,000)</b>	<b>-0.28%</b>
<b>Capital Purchases</b>					
47-421-5601 Sewer - New Administration & Lab Building	\$ 660,716	683,801	-	(23,085)	-3.38%
47-422-5601 Water - SCADA Improvements	120,000	120,000	-	-	0.00%
47-441-5604 Parks - Rancho Valencia Park	100,000	100,000	20,384	-	0.00%
<b>Total Capital Purchases</b>	<b>880,716</b>	<b>903,801</b>	<b>20,384</b>	<b>(23,085)</b>	<b>-2.55%</b>
<b>Total Impact Fee Fund Expenditures</b>	<b>\$ 880,716</b>	<b>903,801</b>	<b>20,384</b>	<b>(23,085)</b>	<b>-2.55%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (180,716)</b>	<b>(201,801)</b>	<b>1,089,291</b>	<b>21,085</b>	<b>-10.45%</b>



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Daniel Fernandez Park Improvements Fund (31)  
Capital Projects Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted			
	June 30, 2026	June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Intergovernmental Grants/Distributions</b>					
31-320-4009 Legislative Appropriation	\$ -	1,135,000	600,000	(1,135,000)	-100%
<b>Total Intergovernmental Grants/Distributions</b>	<b>-</b>	<b>1,135,000</b>	<b>600,000</b>	<b>(1,135,000)</b>	<b>-100%</b>
<b>Total DF Park Improvements Fund Revenues</b>	<b>\$ -</b>	<b>1,135,000</b>	<b>600,000</b>	<b>(1,135,000)</b>	<b>-100%</b>
<b>Capital Purchases</b>					
31-441-5651 Buildings & Structures	-	130,000	-	(130,000)	-100%
31-441-5688 Daniel Fernandez Park Improvement	9,600	535,000	525,320	(525,400)	-98%
<b>Total Capital Purchases</b>	<b>9,600</b>	<b>665,000</b>	<b>525,320</b>	<b>(655,400)</b>	<b>-99%</b>
<b>Total DF Park Improvements Fund Expenditures</b>	<b>\$ 9,600</b>	<b>665,000</b>	<b>525,320</b>	<b>(655,400)</b>	<b>-99%</b>
<b>Transfers In/Out</b>					
31-348-6010 Transfer from General Fund	-	260,000	-	(260,000)	-100%
<b>Total Transfers In/Out</b>	<b>-</b>	<b>260,000</b>	<b>-</b>	<b>(260,000)</b>	<b>-100%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (9,600)</b>	<b>730,000</b>	<b>74,680</b>	<b>(739,600)</b>	<b>0%</b>

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Park Improvements Fund (38)  
Capital Projects Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase	
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)	
<b>Intergovernmental Grants/Distributions</b>						
38-322-4009	Legislative Appropriation - River Park	\$ 320,000	550,000	192,270	(230,000)	-41.82%
38-322-4010	Legislative Appropriation - Rancho Valencia Park	700,000	700,000	-	-	0.00%
<b>Total Intergovernmental Grants/Distributions</b>		<b>1,020,000</b>	<b>1,250,000</b>	<b>192,270</b>	<b>(230,000)</b>	<b>-18.40%</b>
<b>Total Park Improvements Fund Revenues</b>		<b>\$ 1,020,000</b>	<b>1,250,000</b>	<b>192,270</b>	<b>(230,000)</b>	<b>-18.40%</b>
<b>Capital Purchases</b>						
38-441-5690	River Park & Bosque Improvements	540,318	550,000	9,682	(9,682)	-1.76%
38-441-5691	Rancho Valencia Park Improvements	1,672,569	1,200,000	27,431	472,569	39.38%
38-441-5692	Los Cerritos Park Improvements	1,750,000	1,000,000	13,011	750,000	75.00%
<b>Total Capital Purchases</b>		<b>3,962,887</b>	<b>2,750,000</b>	<b>50,124</b>	<b>1,212,887</b>	<b>44.10%</b>
<b>Total Park Improvements Fund Expenditures</b>		<b>\$ 3,962,887</b>	<b>2,750,000</b>	<b>50,124</b>	<b>1,212,887</b>	<b>44.10%</b>
<b>Transfers In/Out</b>						
38-348-6010	Transfer from General Fund	1,500,000	1,500,000	1,500,000	-	0.00%
<b>Total Transfers In/Out</b>		<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change in Fund Balance</b>		<b>\$ (1,442,887)</b>	<b>-</b>	<b>1,642,146</b>	<b>(1,442,887)</b>	<b>0.00%</b>

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GRT Revenue Bond 2016 Fund (34)  
Debt Service Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Debt Service</b>					
34-400-5710 Debt Service: Principal	\$ 160,000	155,000	155,000	5,000	3.23%
34-400-5720 Debt Service: Interest Expense	97,050	101,700	101,700	(4,650)	-4.57%
34-400-5721 Debt Service: Other Fees	270	270	269	-	0.00%
<b>Total Debt Service</b>	<b>257,320</b>	<b>256,970</b>	<b>256,969</b>	<b>350</b>	<b>0.14%</b>
<b>Total GRT Revenue Bond 2016 Fund Expenditures</b>	<b>\$ 257,320</b>	<b>256,970</b>	<b>256,969</b>	<b>350</b>	<b>0.14%</b>
<b>Transfers In/Out</b>					
34-392-3000 Transfer from Infrastructure	257,321	256,970	256,970	351	0.14%
<b>Total Transfers In/Out</b>	<b>257,321</b>	<b>256,970</b>	<b>256,970</b>	<b>351</b>	<b>0.14%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>0.00%</b>

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

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase	
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)	
<b>Property Taxes</b>						
36-300-4101	Property Taxes: Debt Service	\$ 712,844	436,366	718,937	276,478	63.36%
<b>Total Property Tax Revenues</b>		<b>712,844</b>	<b>436,366</b>	<b>718,937</b>	<b>276,478</b>	<b>63.36%</b>
<b>Total G.O. Bond 2016 Fund Revenues</b>		<b>712,844</b>	<b>436,366</b>	<b>718,937</b>	<b>276,478</b>	<b>63.36%</b>
<b>Debt Service</b>						
36-400-5710	Debt Service: Principal	\$ 395,000.00	380,000	380,000	15,000	3.95%
36-400-5720	Debt Service: Interest Expense	67,138.00	78,763	78,763	(11,625)	-14.76%
36-400-5721	Debt Service: Other Fees	270.00	270	269	-	0.00%
<b>Total Debt Service</b>		<b>462,408</b>	<b>459,033</b>	<b>459,032</b>	<b>3,375</b>	<b>0.74%</b>
<b>Total G.O. Bond 2016 Fund Expenditures</b>		<b>462,408</b>	<b>459,033</b>	<b>459,032</b>	<b>3,375</b>	<b>0.74%</b>
<b>Transfers In/Out</b>						
36-392-3000	Transfer from General Fund	-	299,000	299,000	(299,000)	-100.00%
<b>Total Transfers In/Out</b>		<b>-</b>	<b>299,000</b>	<b>299,000</b>	<b>(299,000)</b>	<b>-100.00%</b>
<b>Net Change in Fund Balance</b>		<b>250,436</b>	<b>276,333</b>	<b>558,905</b>	<b>(25,897)</b>	<b>0.00%</b>

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**Fiduciary Fund Summary**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Revenues</b>					
Charges for Services	100	2,000	1,916	(1,900)	-95.0%
Investment Earnings	4,000	2,400	3,775	1,600	66.7%
Miscellaneous Revenues	945,042	888,674	744,400	56,368	6.3%
<b>Total Revenues</b>	<b>\$ 949,142</b>	<b>893,074</b>	<b>750,091</b>	<b>56,068</b>	<b>6.3%</b>
<b>Expenditures</b>					
Employee Benefits	276,587	294,246	242,404	(17,659)	-6.0%
Operating Costs	21,200	25,300	37,346	(4,100)	-16.2%
<b>Total Expenditures</b>	<b>297,787</b>	<b>319,546</b>	<b>279,750</b>	<b>(21,759)</b>	<b>-6.8%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 651,355</b>	<b>573,528</b>	<b>470,341</b>	<b>77,827</b>	

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Court Trust Fund (28)  
Fiduciary Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Charges for Services</b>					
28-302-4154 Judicial Education Fee	\$ 100	750	637	(650)	-86.67%
28-302-4155 Court Automation Fees	-	1,250	1,279	(1,250)	-100.00%
<b>Total Charges for Services</b>	<b>100</b>	<b>2,000</b>	<b>1,916</b>	<b>(1,900)</b>	<b>-95.00%</b>
<b>Total Court Trust Fund Revenues</b>	<b>\$ 100</b>	<b>2,000</b>	<b>1,916</b>	<b>(1,900)</b>	<b>-95.00%</b>
<b>Operating Costs</b>					
28-402-5590 Other Operating Costs	\$ 100	2,000	1,863	(1,900)	-95.00%
<b>Total Operating Costs</b>	<b>100</b>	<b>2,000</b>	<b>1,863</b>	<b>(1,900)</b>	<b>-95.00%</b>
<b>Total Court Trust Fund Expenditures</b>	<b>100</b>	<b>2,000</b>	<b>1,863</b>	<b>(1,900)</b>	<b>-95.00%</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>53</b>	<b>-</b>	<b>100.00%</b>

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Employee Benefit Fund (60)  
Fiduciary Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted			
	June 30, 2026	June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)
<b>Investment Earnings</b>					
60-306-4060 Interest Income	\$ 4,000	2,400	3,775	1,600	66.67%
<b>Total Investment Earnings</b>	<b>4,000</b>	<b>2,400</b>	<b>3,775</b>	<b>1,600</b>	<b>66.67%</b>
60-311-3099 Contributions: Employees	786,302	708,172	587,355	78,130	11.03%
60-370-4014 Contributions: Retirees	137,640	146,823	113,790	(9,183)	-6.25%
<b>Total Miscellaneous Revenues</b>	<b>923,942</b>	<b>854,995</b>	<b>701,145</b>	<b>68,947</b>	<b>8.06%</b>
<b>Total Employee Benefit Fund Revenues</b>	<b>\$ 927,942</b>	<b>857,395</b>	<b>704,920</b>	<b>70,547</b>	<b>8.23%</b>
<b>Employee Benefits</b>					
60-530-5562 Health and Medical Premiums	\$ 276,587	294,246	242,404	(17,659)	-6.00%
<b>Total Employee Benefits</b>	<b>276,587</b>	<b>294,246</b>	<b>242,404</b>	<b>(17,659)</b>	<b>-6.00%</b>
<b>Total Employee Benefit Fund Expenditures</b>	<b>276,587</b>	<b>294,246</b>	<b>242,404</b>	<b>(17,659)</b>	<b>-6.00%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 651,355</b>	<b>563,149</b>	<b>462,516</b>	<b>88,206</b>	<b>15.66%</b>

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Appreciating You Fund (62)  
 Fiduciary Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted		Increase	Increase
	June 30, 2026	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)
<b>Miscellaneous Revenues</b>					
62-370-4710 Donations/Contributions	\$ 3,000	5,935	5,934	(2,935)	-49.45%
<b>Total Miscellaneous Revenues</b>	<b>3,000</b>	<b>5,935</b>	<b>5,934</b>	<b>(2,935)</b>	<b>-49.45%</b>
<b>Total Appreciating You Fund Revenues</b>	<b>\$ 3,000</b>	<b>5,935</b>	<b>5,934</b>	<b>(2,935)</b>	<b>-49.45%</b>
<b>Operating Costs</b>					
62-500-5501 Operating Costs	\$ 3,000	5,500	4,592	(2,500)	-45.45%
<b>Total Operating Costs</b>	<b>3,000</b>	<b>5,500</b>	<b>4,592</b>	<b>(2,500)</b>	<b>-45.45%</b>
<b>Total Appreciating You Fund Expenditures</b>	<b>3,000</b>	<b>5,500</b>	<b>4,592</b>	<b>(2,500)</b>	<b>-45.45%</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>435</b>	<b>1,342</b>	<b>(435)</b>	<b>-100.00%</b>



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Police Evidence Fund (64)  
Fiduciary Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted		Increase	Increase
	June 30, 2026	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)
<b>Miscellaneous Revenues</b>					
64-370-4799 Cash Collected as Evidence	\$ 10,000	10,000	11,582	-	0.00%
<b>Total Miscellaneous Revenues</b>	<b>10,000</b>	<b>10,000</b>	<b>11,582</b>	-	<b>0.00%</b>
<b>Total Police Evidence Fund Revenues</b>	<b>\$ 10,000</b>	<b>10,000</b>	<b>11,582</b>	-	<b>0.00%</b>
<b>Operating Costs</b>					
64-404-5501 Cash Returned as Evidence	\$ 10,000	10,000	21,282	-	0.00%
<b>Total Operating Costs</b>	<b>10,000</b>	<b>10,000</b>	<b>21,282</b>	-	<b>0.00%</b>
<b>Total Police Evidence Fund Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>21,282</b>	-	<b>0.00%</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>(9,700)</b>	-	<b>100.00%</b>

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Firefighter Fund (65)  
 Fiduciary Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2025	Increase	Increase
	June 30, 2026	June 30, 2025		(Decrease)	(Decrease)
<b>Miscellaneous Revenues</b>					
65-370-4710 Donations/Contributions	\$ 3,000	3,000	5,443	-	0.00%
<b>Total Miscellaneous Revenues</b>	<b>3,000</b>	<b>3,000</b>	<b>5,443</b>	<b>-</b>	<b>0.00%</b>
<b>Total Firefighter Fund Revenues</b>	<b>\$ 3,000</b>	<b>3,000</b>	<b>5,443</b>	<b>-</b>	<b>0.00%</b>
<b>Operating Costs</b>					
65-405-5501 Operating Costs	3,000	3,000	3,069	-	0.00%
<b>Total Operating Costs</b>	<b>3,000</b>	<b>3,000</b>	<b>3,069</b>	<b>-</b>	<b>0.00%</b>
<b>Total Firefighter Fund Expenditures</b>	<b>\$ 3,000</b>	<b>3,000</b>	<b>3,069</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>2,374</b>	<b>-</b>	<b>100.00%</b>

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Cops for Kids Fund (66)  
 Fiduciary Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted		Increase	Increase
	June 30, 2026	June 30, 2025	June 30, 2025	(Decrease)	(Decrease)
<b>Miscellaneous Revenues</b>					
66-370-4710 Donations/Contributions	\$ 5,100	14,744	20,296	(9,644)	-65.41%
<b>Total Miscellaneous Revenues</b>	<b>5,100</b>	<b>14,744</b>	<b>20,296</b>	<b>(9,644)</b>	<b>-65.41%</b>
<b>Total Cops for Kids Fund Revenues</b>	<b>\$ 5,100</b>	<b>14,744</b>	<b>20,296</b>	<b>(9,644)</b>	<b>-65.41%</b>
<b>Operating Costs</b>					
66-404-5501 Operating Costs	\$ 5,100	4,800	6,540	300	6.25%
<b>Total Operating Costs</b>	<b>5,100</b>	<b>4,800</b>	<b>6,540</b>	<b>300</b>	<b>6.25%</b>
<b>Total Cops for Kids Fund Expenditures</b>	<b>\$ 5,100</b>	<b>4,800</b>	<b>6,540</b>	<b>300</b>	<b>6.25%</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>9,944</b>	<b>13,756</b>	<b>(9,944)</b>	<b>-100.00%</b>

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**Schedule of Transfers**

	Budgeted Amounts		Actual Amounts	\$ Change	% Change	
	Proposed June 30, 2026	Final Adjusted June 30, 2025	June 30, 2025	Increase (Decrease)	Increase (Decrease)	
<b>General Fund Transfers</b>						
11-492-6034	Transfer to Infrastructure Fund	(1,850,000)	-	-	(1,850,000)	100%
11-492-6050	Transfer to I-25 Interchange Fund	(13,000,000)	-	-	(13,000,000)	100%
11-492-6052	Transfer to Park Improvements Fund	(1,500,000)	(1,500,000)	(1,500,000)	-	0%
11-492-6070	Transfer to Water/Sewer Fund	(2,850,000)	(4,500,000)	(4,500,000)	1,650,000	-37%
11-492-6080	Transfer to GO Bond 2016 Fund	-	(299,000)	(299,000)	299,000	-100%
<b>Total General Fund Transfers</b>		<b>(19,200,000)</b>	<b>(6,299,000)</b>	<b>(6,299,000)</b>	<b>(12,901,000)</b>	<b>205%</b>
<b>Municipal Street Improvement Fund Transfers</b>						
17-348-6041	Transfer From Water/Sewer	183,064	183,064	183,064	-	0%
<b>Total Municipal Street Improvement Fund Transfers</b>		<b>183,064</b>	<b>183,064</b>	<b>183,064</b>	<b>-</b>	<b>0%</b>
<b>Infrastructure Fund Transfers</b>						
25-348-6020	Transfer from General Fund	1,850,000	-	-	1,850,000	100%
25-492-6010	Transfer to GRT Revenue Bond 2016 Fund	(257,321)	(256,970)	(256,970)	(351)	0%
<b>Total Infrastructure Fund Transfers</b>		<b>1,592,679</b>	<b>(256,970)</b>	<b>(256,970)</b>	<b>1,849,649</b>	<b>-720%</b>
<b>Park Improvements Fund Transfers</b>						
38-348-6010	Transfer from General Fund	1,500,000	1,500,000	1,500,000	-	0%
<b>Total Park Improvements Fund Transfers</b>		<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>	<b>0%</b>
<b>I-25 Interchange Fund Transfers</b>						
42-348-6020	Transfer from General Fund	13,000,000	-	-	13,000,000	100%
<b>Total I-25 Interchange Fund Transfers</b>		<b>13,000,000</b>	<b>-</b>	<b>-</b>	<b>13,000,000</b>	<b>100%</b>
<b>GRT Bond 2016 Fund Transfers</b>						
34-392-3000	Transfer from Infrastructure	257,321	256,970	256,970	351	0%
<b>Total GRT Bond 2016 Fund Transfers</b>		<b>257,321</b>	<b>256,970</b>	<b>256,970</b>	<b>351</b>	<b>0%</b>
<b>GO Bond Fund Transfers</b>						
36-392-3000	Transfer from General Fund	-	299,000	299,000	(299,000)	-100%
<b>Total GO Bond Fund Transfers</b>		<b>-</b>	<b>299,000</b>	<b>299,000</b>	<b>(299,000)</b>	<b>-100%</b>
<b>Water/Sewer Fund Transfers</b>						
41-348-3050	Transfer from General Fund	2,850,000	4,500,000	4,500,000	(1,650,000)	-37%
41-492-6012	Transfer to Municipal Streets Improvement Fund	(183,064)	(183,064)	(183,064)	-	0%
<b>Total Water/Sewer Fund Transfers</b>		<b>2,666,936</b>	<b>4,316,936</b>	<b>4,316,936</b>	<b>(1,650,000)</b>	<b>-38%</b>
<b>Net Cash Transfers</b>		<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

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**New Position Requests:**

<b>Position Title:</b>	Administrative Assistant (existing position)
<b>Department/Division:</b>	Administration
<b>Pay Grade:</b>	3
<b>Est. Salary &amp; Benefits Cost:</b>	\$70,507
<b>FTE:</b>	1.0
<b>Rationale:</b>	<p>The Village has always employed an Administrative Assistant to work at the front desk of Village Hall. This person opens and closes Village Hall for the day, provides customer service to visitors, answers phone calls, assists in office organization, and provides administrative support. Most recently, the Administrative Assistant reports directly to the Deputy Clerk and provides a tremendous amount of support with IPRA requests and records management. In the past, in order to provide coverage for lunches, sick days and vacations for the Administrative Assistant, the Village used to employ 1-2 part-time, as needed employees who could provide basic assistance by answering phones and greeting visitors, but who would generally be unfamiliar with more complex aspects of the job. Currently, with the addition of the IPRA needed and records support, and with the overall climate of more angry and aggressive visitors visiting the office, we believe it is important to have full-time staff at the front desk who can best assist customers and keep up with office duties. Today, we achieve this by assigning other staff from Finance and HR to fill in at the front desk on a rotating basis, which can be distracting for them by taking them away from their typical duties.</p> <p>For FY26, we are proposing to hire a second Administrative Assistant to work at the front desk, allowing lunches and time off to be staggered to the greatest extent possible without interrupting the workflow of our other departments. An additional administrative assistant will also allow more assistance with office operations and administrative support for other Village Hall staff and will allow for enhanced safety and security at the front desk by providing more visibility of incoming customers, particularly irate customers which are an increasing occurrence.</p>
<b>Staff Recommendation:</b>	Include in FY 2026 Budget

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<b>Position Title:</b>	Buyer (new position)
<b>Department/Division:</b>	Finance
<b>Pay Grade:</b>	8
<b>Est. Salary &amp; Benefits Cost:</b>	\$83,291
<b>FTE:</b>	1.0
<b>Rationale:</b>	<p>The addition of a Buyer position in the Finance Department is essential to ensuring efficient, cost-effective, and legally compliant procurement processes. Given the complexity of government purchasing laws, local government statutes, and state procurement regulations, a dedicated Buyer will provide critical expertise in analyzing cost proposals, evaluating supplier options, and developing acquisition strategies. This role will enhance operational efficiency by streamlining procurement activities, maintaining vendor relationships, and ensuring accurate purchasing records. Additionally, the Buyer will serve as a liaison between departments and suppliers to resolve pricing, quality, and delivery issues, reducing administrative burdens on other village personnel. By implementing best practices in procurement and maintaining compliance with state and local regulations, this position will support fiscal responsibility, transparency, and accountability in village purchasing operations. Ultimately, the creation of the Buyer position will strengthen the Village’s ability to manage its resources effectively while improving service delivery across all departments.</p>
<b>Staff Recommendation:</b>	Include in FY 2026 Budget

<b>Position Title:</b>	IPRA/Discovery Specialist (new position)
<b>Department/Division:</b>	Police Department
<b>Pay Grade:</b>	6
<b>Est. Salary &amp; Benefits Cost:</b>	\$83,306
<b>FTE:</b>	1.0
<b>Rationale:</b>	<p>LLPD is experiencing high volumes of IPRA requests each week and we need a dedicated staff member to handle the increasing volume. This will help alleviate much of this responsibility that is currently assigned to a Lieutenant. With the increase of digital evidence and the need for redaction, this position will assist the Lieutenant and Evidence Technicians in the discovery process for court proceedings.</p>
<b>Staff Recommendation:</b>	Include in FY 2026 Budget

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<b>Position Title:</b>	Police Longevity Pay
<b>Department/Division:</b>	Police Department
<b>Pay Grade:</b>	N/A
<b>Est. Salary &amp; Benefits Cost:</b>	\$30,000
<b>FTE:</b>	N/A
<b>Rationale:</b>	With last year's increase in longevity pay for LLFD, LLPD requests that their longevity pay be raised by \$1000 to match what LLFD has been receiving. The longevity pay would be as follows \$2000/5years, \$3000/10years, \$4000/15years \$5000/20+years.
<b>Staff Recommendation:</b>	Include in FY 2026 Budget

<b>Position Title:</b>	Police Hiring Incentive
<b>Department/Division:</b>	Police Department
<b>Pay Grade:</b>	N/A
<b>Est. Salary &amp; Benefits Cost:</b>	\$20,000
<b>FTE:</b>	N/A
<b>Rationale:</b>	LLPD would like to propose a hiring incentive similar to what our neighboring agencies have. We propose a hiring incentive of \$2,500 for new non certified officers and \$5,000 for a lateral hire of a certified officer. If approved, a policy would be created to ensure that the new hire would stay with the Village for a set amount of time upon hire or must pay back the hiring incentive money that they received.
<b>Staff Recommendation:</b>	Include in FY 2026 Budget

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**Position Title:** Custodian (new position)  
**Department/Division:** Parks and Recreation/Facility Maintenance  
**Pay Grade:** 2

**Est. Salary & Benefits Cost:** \$220,760 offset of \$212,768 in current contractual spending  
**FTE:** 3.0

**Rationale:** Adding three custodian positions to the Facility Maintenance Division will significantly improve service quality, ensure continuous coverage throughout the day, and maintain cost efficiency. Unlike contracted janitorial services, in-house custodians will provide greater flexibility and accountability, allowing for a more proactive approach to facility upkeep. Having dedicated staff on-site ensures immediate response to cleaning and maintenance needs, reducing downtime and improving overall facility conditions. Additionally, in-house custodians can adapt to specific operational requirements, ensuring a higher standard of cleanliness and care. Financially, the cost of these positions will be comparable to our current janitorial contract, but with the added benefits of increased reliability, better oversight, and improved service consistency. This strategic shift will enhance both the efficiency and effectiveness of our facility maintenance operations.

**Staff Recommendation:** Include in FY 2026 Budget

**Position Title:** Lieutenant (existing position)  
**Department/Division:** Fire Department  
**Pay Grade:** F6

**Est. Salary & Benefits Cost:** \$429,771  
**FTE:** 3.0

**Rationale:** To address the growing demands of the Village of Los Lunas, the Fire Department requests the addition of three new Lieutenants, three new Firefighters, and a Fire Inspector. However, it is important to clarify that this does not represent the addition of six new employees. Assuming all promotions come from within, the net gain in employees will be four. Assigning a Lieutenant to each station will ensure consistent supervision, improve the response structure, and allow for a more strategic captain schedule. The addition of three Firefighters will bolster emergency response capacity, reduce staff fatigue, and support critical training initiatives



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**Staff Recommendation:** Include in FY 2026 Budget  
**Position Title:** Fire Inspector (new position)  
**Department/Division:** Fire Department  
**Pay Grade:** F5

**Est. Salary & Benefits Cost:** \$113,317.76  
**FTE:** 1.0

**Rationale:** The Los Lunas Fire Department is requesting the addition of a Fire Inspector position to work under the Fire Marshal. This position is necessary due to the significant growth of the Village and the increasing demands on fire prevention, inspection, and emergency management services.

The Village of Los Lunas has experienced substantial commercial growth, requiring enhanced fire prevention efforts. Currently, there are 537 commercial businesses within the Village that require annual fire inspections to ensure safety and code compliance. Many of these inspections necessitate re-inspections if deficiencies are found. Additionally, some facilities such as Meta, Amazon, and the Walmart Distribution Center are large and complex, often requiring multiple days to complete. It is estimated that these large-scale inspections consume nearly 40% of the Fire Marshal's time. Other critical demands regarding the Fire Marshal's time include plans reviews, school inspections, fire investigation and emergency management.

The Fire Inspector position is a proactive investment in the safety and growth of Los Lunas. The addition of this role will not only alleviate the overwhelming demands on the Fire Marshal but will also ensure that fire prevention and emergency management services keep pace with the Village's rapid expansion. Furthermore, this position provides a structured succession plan, securing future leadership and efficiency of the Fire Prevention Division.

**Staff Recommendation:** Include in FY 2026 Budget

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**Reclassification Requests:**

<b>Old Position Title:</b>	Utility Billing Clerk/Cashier
<b>Reclassified Position Title:</b>	Utility Billing Specialist
<b>Department/Division:</b>	Finance/Utility Billing
<b>Est. Salary &amp; Benefits Cost:</b>	\$8,336
<b>FTE:</b>	1.0
<b>Old Pay Grade:</b>	3
<b>Reclassified Pay Grade:</b>	6
<b>Rationale:</b>	<p>As the Village of Los Lunas continues to grow, the demand for efficient and effective utility billing services has significantly increased. With up to 100 new deposits per month and the addition of multiple new subdivisions each year, the volume of customer interactions—both in-person and over the phone—has escalated. To maintain the high level of service residents expect, it is essential to reclassify the existing Utility Billing Clerk/Cashier role into a Utility Billing Specialist position.</p> <p>A Utility Billing Specialist will provide critical daily support to the Utility Billing Supervisor, allowing the Supervisor to focus on high-priority projects assigned by the Finance Director, Public Works Director, and other department heads. This position will ensure that clerks receive the guidance and training needed to manage increasing workloads while maintaining accuracy in payment processing and customer service. Additionally, the Utility Billing Specialist will oversee delegated projects, such as:</p> <ul style="list-style-type: none"> <li>• Assisting with the Gallon Per Capita Day calculator and American Water Works Association audit.</li> <li>• Managing commercial application processes and ensuring timely project follow-ups.</li> <li>• Supporting the Supervisor with software training and process updates for the team.</li> </ul> <p>In the Supervisor’s absence, the Utility Billing Specialist will ensure continuity in key financial and operational tasks, including deposit processing, cash balancing, reporting online payments, and general ledger posting.</p> <p>By adding this position, the Utility Billing Office can continue to operate efficiently despite increasing service demands, ensuring both internal support for staff and continued excellence in customer service for Village residents.</p>
<b>Staff Recommendation:</b>	Include in FY 2026 Budget

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**Old Position Title:** Library Technician  
**Reclassified Position Title:** Adult Services Librarian  
**Department/Division:** Library/Library

**Est. Salary & Benefits Cost:** \$6,252  
**FTE:** 1.0

**Old Pay Grade:** 4  
**Reclassified Pay Grade:** 6

**Rationale:** Reclassifying one Library Technician position (Grade 4) to an Adult Services Librarian (Grade 6) is a necessary step to meet the growing demand for adult programming, as highlighted in our recent library survey. The survey results indicate a community interest in expanded programming, technology instruction, and reader's advisory services—key areas that require the expertise of a professional librarian. This position demands advanced skills in program development, community outreach, and digital literacy training, ensuring the library can effectively serve its adult patrons. The greatest impact of this change will be the enhancement of library services, improving access to educational and cultural opportunities while fostering stronger community engagement. This strategic investment will allow the library to better fulfill its mission and meet the evolving needs of its adult patrons. Quotes from library survey when asked what the library could improve on in 2025: "More programs; Keep seniors up to date on computer changes; adult reading challenge; more adult services, and activities."

**Staff Recommendation:** Include in FY 2026 Budget

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<b>Old Position Title:</b>	Library Aide (casual part time >20hrs/week)
<b>Reclassified Position Title:</b>	Library Technician (permanent part-time >29hrs/week)
<b>Department/Division:</b>	Library/Library
<b>Est. Salary &amp; Benefits Cost:</b>	\$13,157
<b>FTE:</b>	1.0
<b>Old Pay Grade:</b>	1
<b>Reclassified Pay Grade:</b>	4
<b>Rationale:</b>	Reclassifying the current Library Aide position to a Library Technician is warranted due to the expanded and more specialized nature of their responsibilities, particularly in assisting with STEM programming. In this role, the incumbent is no longer performing routine tasks such as shelving or circulation but is actively involved in supporting complex educational initiatives, including the development and implementation of STEM activities. These tasks require a higher level of technical expertise, such as setting up and maintaining equipment for hands-on experiments, supporting digital literacy programs, and collaborating with educators to enhance STEM curricula. Additionally, the position demands familiarity with specialized tools and software, as well as the ability to troubleshoot technical issues, making it clear that the duties go beyond the scope of a traditional library aide. The reclassification recognizes the increased skill set and contribution to the library's evolving role in promoting STEM education and aligns the position with the appropriate level of responsibility and compensation. To streamline operations, accurately reflect the scope of work performed, and enhance service quality, we recommend reclassifying the current Library Aide position as a Library Technician. Furthermore, increasing the position from casual (>20 hours/week) to permanent part-time (>29 hours/week) is essential to support the growing demands on library staff and ensure consistent, high-quality service. Expanding the hours will strengthen the library's ability to fulfill its mission and effectively meet the increasing needs of the community.
<b>Staff Recommendation:</b>	Include in FY 2026 Budget

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<b>Old Position Title:</b>	Museum Technician (casual part time >20hrs/week)
<b>Reclassified Position Title:</b>	Museum Technician (permanent part-time >29hrs/week)
<b>Department/Division:</b>	Library/Library
<b>Est. Salary &amp; Benefits Cost:</b>	\$10,519
<b>FTE:</b>	1.0
<b>Old Pay Grade:</b>	5
<b>Reclassified Pay Grade:</b>	5
<b>Rationale:</b>	The increasing demand for scanning, archiving, exhibit preparation, and other essential museum tasks necessitates expanding the part-time casual Museum Technician position from more than 20 hours per week to a permanent part-time role exceeding 29 hours per week. As the volume of historical materials requiring digitization and preservation grows, additional hours are critical to ensuring timely and accurate archiving. Furthermore, the complexity of exhibit preparation, including research, artifact handling, and display setup, requires consistent staffing to maintain high-quality presentations. Increasing the hours will provide the stability needed to support these ongoing responsibilities, enhance operational efficiency, and improve the museum's ability to preserve and showcase collections for public engagement. A permanent part-time position will also ensure continuity in expertise, allowing the museum to better meet its mission and the increasing expectations of the community.
<b>Staff Recommendation:</b>	Include in FY 2026 Budget

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**Budgeted Positions by FTE**

**General Fund (11)  
 Administration Department**

<u>Mayor &amp; Council Division (431)</u>	<u>Position Title</u>	<u>Department</u>	<u>Division</u>	<u>Status</u>	<u>FY 2026</u>	<u>FY 2025</u>	<u>FY 2024</u>
					<u>Budgeted FTE</u>	<u>FTE</u>	<u>FTE</u>
	Mayor	Administration	Mayor & Council	Elected	-	-	-
	Councilor	Administration	Mayor & Council	Elected	-	-	-
					-	-	-

Village Administrator Division (432)

<u>Position Title</u>	<u>Department</u>	<u>Division</u>	<u>Status</u>	<u>FY 2026</u>	<u>FY 2025</u>	<u>FY 2024</u>
				<u>Budgeted FTE</u>	<u>FTE</u>	<u>FTE</u>
Village Administrator	Administration	Village Administrator	Full-time	1.0	1.0	1.0
Deputy Village Administrator	Administration	Village Administrator	Full-time	1.0	1.0	1.0
Deputy Clerk	Administration	Village Administrator	Full-time	1.0	1.0	1.0
Administrative Assistant (1 new position)	Administration	Village Administrator	Full-time	2.0	1.0	1.0
				<b>5.0</b>	<b>4.0</b>	<b>4.0</b>

Economic Development Division (452)

<u>Position Title</u>	<u>Department</u>	<u>Division</u>	<u>Status</u>	<u>FY 2026</u>	<u>FY 2025</u>	<u>FY 2024</u>
				<u>Budgeted FTE</u>	<u>FTE</u>	<u>FTE</u>
Senior Economic Developer	Administration	Economic Development	Full-time	1.0	1.0	-
				<b>1.0</b>	<b>1.0</b>	<b>-</b>
		<b>Administration Department Total</b>		<b>6.0</b>	<b>5.0</b>	<b>4.0</b>

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Budgeted Positions by FTE

General Fund (11) (Continued)

Finance Department

Finance Division (433)

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Finance Director	Finance	Finance	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Finance Director	Finance	Finance	Full-time	1.0	1.0	1.0	1.0	-	-
Accountant	Finance	Finance	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Procurement Coordinator	Finance	Finance	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Buyer (new position)	Finance	Finance	Full-time	1.0	-	-	-	-	-
Payroll and Benefits Specialist	Finance	Finance	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Accounts Payable Specialist	Finance	Finance	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
				<b>7.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>5.0</b>	<b>5.0</b>

Utility Billing Division (434)

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Utility Billing Supervisor	Finance	Utility Billing	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Utility Billing Specialist (reclassification)	Finance	Utility Billing	Full-time	1.0	-	-	-	-	-
Utility Billing Clerk	Finance	Utility Billing	Full-time	3.0	4.0	4.0	4.0	4.0	4.0
				<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
				<b>12.0</b>	<b>11.0</b>	<b>11.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>

Finance Department Total

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**Budgeted Positions by FTE**

**General Fund (11) (Continued)**

**Information Technology Department**

Information Technology Department (435)

Position Title	Department	Division	Status	FY 2026 Budgeted FTE	FY 2025 FTE	FY 2024 FTE
Information Technology Director	Information Technology	Information Technology	Full-time	1.0	1.0	1.0
Network Administrator	Information Technology	Information Technology	Full-time	1.0	1.0	1.0
Systems Administrator	Information Technology	Information Technology	Full-time	1.0	1.0	1.0
Information Security Administrator	Information Technology	Information Technology	Full-time	1.0	1.0	1.0
Technical Support Specialist	Information Technology	Information Technology	Full-time	2.0	2.0	2.0
Information Technology Assistant	Information Technology	Information Technology	Full-time	1.0	1.0	-
<b>Information Technology Department Total</b>				<b>7.0</b>	<b>7.0</b>	<b>6.0</b>

**Human Resources Department**

Human Resources Department (436)

Position Title	Department	Division	Status	FY 2026 Budgeted FTE	FY 2025 FTE	FY 2024 FTE
Human Resources Director	Human Resources	Human Resources	Full-time	1.0	1.0	1.0
Human Resources Specialist	Human Resources	Human Resources	Full-time	1.0	1.0	1.0
<b>Human Resources Department Total</b>				<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

**Municipal Court Department**

Municipal Court Department (402)

Position Title	Department	Division	Status	FY 2026 Budgeted FTE	FY 2025 FTE	FY 2024 FTE
Municipal Judge	Municipal Court	Municipal Court	Elected	-	-	-
Chief Court Clerk	Municipal Court	Municipal Court	Full-time	1.0	1.0	1.0
Court Clerk	Municipal Court	Municipal Court	Full-time	2.0	2.0	2.0
<b>Municipal Court Department Total</b>				<b>3.0</b>	<b>3.0</b>	<b>3.0</b>



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**Budgeted Positions by FTE**

**General Fund (11) (Continued)**

**Police Department**

*Police Department (404)*

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Chief of Police	Police Department	Police	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Chief of Police	Police Department	Police	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Lieutenant	Police Department	Police	Full-time	5.0	5.0	5.0	5.0	5.0	5.0
Police Sergeant	Police Department	Police	Full-time	7.0	7.0	7.0	7.0	7.0	7.0
Police Detective	Police Department	Police	Full-time	5.0	5.0	5.0	5.0	5.0	5.0
Police Officer	Police Department	Police	Full-time	29.0	29.0	29.0	29.0	26.0	26.0
Public Safety Aide	Police Department	Police	Full-time	2.0	2.0	2.0	2.0	2.0	2.0
Police Office Manager	Police Department	Police	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Police Evidence Technician	Police Department	Police	Full-time	2.0	2.0	2.0	2.0	1.0	1.0
IPRA/Discovery Specialist (new position)	Police Department	Police	Full-time	1.0	1.0	-	-	-	-
Police Clerk	Police Department	Police	Full-time	2.0	2.0	2.0	2.0	2.0	2.0
<b>Police Department Total</b>				<b>56.0</b>	<b>56.0</b>	<b>55.0</b>	<b>55.0</b>	<b>51.0</b>	<b>51.0</b>

**Fire Department**

*Fire Department (405)*

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Fire Chief	Fire Department	Fire	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Fire Chief	Fire Department	Fire	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Division Chief/Fire Marshal	Fire Department	Fire	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Fire Captain	Fire Department	Fire	Full-time	2.0	2.0	2.0	2.0	2.0	2.0
Fire Lieutenant (3 additional positions)	Fire Department	Fire	Full-time	6.0	6.0	3.0	3.0	3.0	3.0
Fire Inspector (new position)	Fire Department	Fire	Full-time	1.0	1.0	-	-	-	-
Firefighter/EMT Paramedic	Fire Department	Fire	Full-time	3.0	3.0	3.0	3.0	3.0	3.0
Firefighter/Engineer/EMT Intermediate	Fire Department	Fire	Full-time	3.0	3.0	3.0	3.0	3.0	3.0
Firefighter/Engineer/EMT Basic	Fire Department	Fire	Full-time	3.0	3.0	3.0	3.0	3.0	3.0
Firefighter/EMT Intermediate	Fire Department	Fire	Full-time	6.0	6.0	6.0	6.0	6.0	6.0
Firefighter/EMT Basic	Fire Department	Fire	Full-time	11.0	11.0	11.0	11.0	11.0	11.0
Administrative Assistant II	Fire Department	Fire	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Firehouse Assistant	Fire Department	Fire	Part-Time	0.7	0.7	0.7	0.7	0.7	0.7
<b>Fire Department Total</b>				<b>39.7</b>	<b>39.7</b>	<b>35.7</b>	<b>35.7</b>	<b>35.7</b>	<b>35.7</b>

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**Budgeted Positions by FTE**

**General Fund (11) (Continued)**  
**Parks and Recreation Department**  
Parks Division (441)

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Parks and Recreation Director	Parks & Recreation	Parks	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Parks Supervisor	Parks & Recreation	Parks	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Parks Technician III	Parks & Recreation	Parks	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Parks Technician II	Parks & Recreation	Parks	Full-time	2.0	2.0	2.0	2.0	2.0	2.0
Parks Technician I	Parks & Recreation	Parks	Full-time	6.0	6.0	6.0	6.0	6.0	6.0
Parks Laborer	Parks & Recreation	Parks	Part-time	0.7	0.7	0.7	0.7	0.7	0.7
				<b>11.7</b>	<b>11.7</b>	<b>11.7</b>	<b>11.7</b>	<b>11.7</b>	<b>11.7</b>

Recreation Division (442)

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Recreation Supervisor	Parks & Recreation	Recreation	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Coordinator	Parks & Recreation	Recreation	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Sports Coordinator	Parks & Recreation	Recreation	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Specialist	Parks & Recreation	Recreation	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Assistant	Parks & Recreation	Recreation	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Aide	Parks & Recreation	Recreation	Part-time	6.3	6.3	6.3	6.3	6.3	6.3
				<b>11.3</b>	<b>11.3</b>	<b>11.3</b>	<b>11.3</b>	<b>11.3</b>	<b>11.3</b>

Open Space Division (443)

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Open Space Supervisor	Parks & Recreation	Open Space	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Park Ranger II	Parks & Recreation	Open Space	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Park Ranger	Parks & Recreation	Open Space	Full-time	3.0	3.0	3.0	3.0	3.0	3.0
				<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>

Facility Maintenance Division (444)

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Buildings and Grounds Superintendent	Parks & Recreation	Facility Maintenance	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Facility Maintenance Supervisor	Parks & Recreation	Facility Maintenance	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Facility Maintenance Technician III	Parks & Recreation	Facility Maintenance	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Facility Maintenance Technician II	Parks & Recreation	Facility Maintenance	Full-time	3.0	3.0	3.0	3.0	3.0	3.0
Facility Maintenance Technician I	Parks & Recreation	Facility Maintenance	Full-time	2.0	2.0	2.0	2.0	2.0	2.0
Custodian (new position)	Parks & Recreation	Facility Maintenance	Full-time	3.0	-	-	-	-	-
				<b>11.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>

**Parks and Recreation Department Total**

	<b>39.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>
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**Budgeted Positions by FTE**

**General Fund (11) (Continued)  
 Library Department**

	Position Title	Department	Division	Status	FY 2026	FY 2025	FY 2024
					Budgeted FTE	FTE	FTE
	Library Director	Library	Library	Full-time	1.0	1.0	1.0
	Assistant Library Director	Library	Library	Full-time	1.0	1.0	1.0
	Children's Librarian	Library	Library	Full-time	1.0	1.0	1.0
	STEM Specialist	Library	Library	Full-time	1.0	1.0	1.0
	Adult Services Librarian (reclassification)	Library	Library	Full-time	1.0	-	-
	Cataloging Specialist	Library	Library	Full-time	1.0	1.0	1.0
	Library Technician	Library	Library	Full-time	2.0	3.0	3.0
	Library Technician (reclassification)	Library	Library	Part-time	0.7	-	-
	Library Aide	Library	Library	Part-time	-	0.5	0.5
					<b>8.7</b>	<b>8.5</b>	<b>8.5</b>

Museum Division (409)

	Position Title	Department	Division	Status	FY 2026	FY 2025	FY 2024
					Budgeted FTE	FTE	FTE
	Museum Manager	Library	Museum	Full-time	1.0	1.0	1.0
	Museum Technician	Library	Museum	Full-time	2.0	2.0	2.0
	Museum Technician (reclassification)	Library	Museum	Part-time	0.7	0.5	0.5
					<b>3.7</b>	<b>3.5</b>	<b>3.5</b>
					<b>12.4</b>	<b>12.0</b>	<b>12.0</b>

**Library Department Total**

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**Budgeted Positions by FTE**

**General Fund (11) (Continued)  
 Community Development Department**

Planning Division (451)

Position Title	Department	Division	Status	FY 2026 Budgeted FTE	FY 2025 FTE	FY 2024 FTE
Planning & Zoning Commissioner	Community Development	Planning	Other	-	-	-
Community Development Director	Community Development	Planning	Full-time	1.0	1.0	1.0
Community Planner	Community Development	Planning	Full-time	1.0	1.0	1.0
Current Planner	Community Development	Planning	Full-time	1.0	1.0	1.0
Permit Technician	Community Development	Planning	Full-time	2.0	2.0	2.0
				<b>5.0</b>	<b>5.0</b>	<b>5.0</b>

Economic Development Division (452) (moved to Administration)

Position Title	Department	Division	Status	FY 2026 Budgeted FTE	FY 2025 FTE	FY 2024 FTE
Senior Economic Developer (moved to Administration)	Community Development	Economic Development	Full-time	-	-	1.0
				-	-	1.0

Code Enforcement Division (453)

Position Title	Department	Division	Status	FY 2026 Budgeted FTE	FY 2025 FTE	FY 2024 FTE
Code Enforcement Supervisor	Community Development	Code Enforcement	Full-time	1.0	1.0	1.0
Code Enforcement Officer	Community Development	Code Enforcement	Full-time	4.0	4.0	4.0
				<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
				<b>10.0</b>	<b>10.0</b>	<b>11.0</b>

**Community Development Department Total**

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**Budgeted Positions by FTE**

**General Fund (11) (Continued)**  
**Public Works Department**  
Streets Division (406)

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Streets Superintendent	Public Works	Streets	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Streets Supervisor	Public Works	Streets	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Streets Supervisor	Public Works	Streets	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Construction/Safety Inspector	Public Works	Streets	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Project Coordinator	Public Works	Streets	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Streets Maintenance Worker III	Public Works	Streets	Full-time	4.0	2.0	4.0	2.0	2.0	2.0
Streets Maintenance Worker	Public Works	Streets	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Streets Equipment Operator	Public Works	Streets	Full-time	-	2.0	-	2.0	2.0	2.0
Streets Laborer	Public Works	Streets	Full-time	6.0	6.0	6.0	6.0	6.0	6.0
				<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>

Fleet Maintenance Division (412)

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
Fleet Maintenance Superintendent	Public Works	Fleet Maintenance	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Heavy Duty Mechanic	Public Works	Fleet Maintenance	Full-time	2.0	2.0	2.0	2.0	2.0	2.0
Mechanic	Public Works	Fleet Maintenance	Full-time	3.0	3.0	3.0	3.0	3.0	3.0
				<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
				<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>
				<b>209.10</b>	<b>198.70</b>	<b>198.70</b>	<b>192.70</b>	<b>192.70</b>	<b>192.70</b>

**Local DWI Fund (29)**

Local DWI Division (417)

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	Budgeted FTE	FTE	Budgeted FTE	FTE
DWI Program Coordinator	Administration	LDWI	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
DWI Compliance Coordinator	Administration	LDWI	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
LADAC	Administration	LDWI	Full-time	0.7	0.7	0.7	0.7	-	-
LSAA	Administration	LDWI	Full-time	0.7	0.7	0.7	0.7	2.0	2.0
DWI Compliance Officer	Administration	LDWI	Part-time	2.0	2.0	2.0	2.0	0.7	0.7
				<b>5.4</b>	<b>5.4</b>	<b>5.4</b>	<b>5.4</b>	<b>4.7</b>	<b>4.7</b>

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Budgeted Positions by FTE

Water/Sewer Fund (41)  
 Public Works Department

Wastewater Division (421)

Position Title	Department	Division	Status	FY 2026	FY 2025	FY 2024
				Budgeted FTE	FTE	FTE
Public Works Director	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Assistant Public Works Director	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Wastewater Superintendent	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Construction/Safety Inspector	Public Works	Wastewater	Full-time	1.0	1.0	1.0
GIS Technician	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Wastewater Supervisor	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Assistant Wastewater Supervisor	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Laboratory Technician	Public Works	Wastewater	Full-time	2.0	2.0	2.0
Project Coordinator	Public Works	Wastewater	Full-time	1.0	1.0	1.0
Wastewater Equipment Operator	Public Works	Wastewater	Full-time	2.0	2.0	2.0
Wastewater Technician	Public Works	Wastewater	Full-time	4.0	4.0	4.0
Operator In Training	Public Works	Wastewater	Full-time	3.0	3.0	3.0
				<b>19.0</b>	<b>19.0</b>	<b>19.0</b>

Water Division (422)

Position Title	Department	Division	Status	FY 2026	FY 2025	FY 2024
				Budgeted FTE	FTE	FTE
Water Superintendent	Public Works	Water	Full-time	1.0	1.0	1.0
Water Supervisor	Public Works	Water	Full-time	1.0	1.0	1.0
Assistant Water Supervisor	Public Works	Water	Full-time	1.0	1.0	1.0
Sewer Maintenance Operator	Public Works	Water	Full-time	2.0	2.0	2.0
Water Maintenance Operator	Public Works	Water	Full-time	1.0	1.0	1.0
Water Technician	Public Works	Water	Full-time	1.0	1.0	9.0
Operator In Training	Public Works	Water	Full-time	8.0	8.0	-
				<b>15.0</b>	<b>15.0</b>	<b>15.0</b>
				<b>34.0</b>	<b>34.0</b>	<b>34.0</b>

Water/Sewer Fund Total

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Budgeted Positions by FTE

Solid Waste Fund (43)  
 Public Works Department

Solid Waste Division (423)

Position Title	Department	Division	Status	FY 2026		FY 2025		FY 2024	
				Budgeted FTE	FTE	FTE	FTE	Budgeted FTE	FTE
Solid Waste Superintendent	Public Works	Solid Waste	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Solid Waste Supervisor	Public Works	Solid Waste	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Solid Waste Supervisor	Public Works	Solid Waste	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Heavy Duty Mechanic	Public Works	Solid Waste	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Transfer Station Operator	Public Works	Solid Waste	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Recycle Operator	Public Works	Solid Waste	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Commercial Driver	Public Works	Solid Waste	Full-time	3.0	3.0	3.0	3.0	2.0	2.0
Residential Driver	Public Works	Solid Waste	Full-time	5.0	5.0	5.0	5.0	5.0	5.0
Transfer Station Truck Driver	Public Works	Solid Waste	Full-time	1.0	1.0	1.0	1.0	1.0	1.0
Solid Waste Laborer	Public Works	Solid Waste	Full-time	5.0	5.0	5.0	5.0	5.0	5.0
Administrative Assistant	Public Works	Solid Waste	Full-time	1.0	1.0	1.0	1.0	-	-
<b>Solid Waste Fund Total</b>				<b>21.0</b>	<b>21.0</b>	<b>21.0</b>	<b>21.0</b>	<b>19.0</b>	<b>19.0</b>
<b>Village of Los Lunas Total</b>				<b>269.5</b>	<b>259.1</b>	<b>259.1</b>	<b>259.1</b>	<b>250.4</b>	<b>250.4</b>

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**Village of Los Lunas Schedule of Insurance**

Coverage Type	Insurer	Coverage Effective Dates			Premium	Coverage Limits	Deductible
		From	To				
General liability	NM Self Insurers' Fund	07/01/2025	06/30/2026	\$ 153,675	4,000,000 annual aggregate	\$ 500	
Bodily injury					\$400,000 per bodily injury, \$750,000 per occurrence		
Property damage					\$100,000 per occurrence		
Medical related expenses					\$300,000 per occurrence		
Fire legal liability					\$100,000 per occurrence		
<b>Automobile liability</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026	58,896	See above	250	
Uninsured motorists					\$60,000		
Auto medical payments					\$2,000		
<b>Automobile physical damage</b>		07/01/2025	06/30/2026	96,112	\$1,050,000 combined single limit of liability per occurrence		
Comprehensive						1,000	
Collision						1,000	
<b>Law enforcement liability</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026	167,996	\$2,000,000 per claim, \$2,000,000 annual aggregate	5,000	
<b>Public officials' errors/omissions</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026	114,495	\$2,000,000 per claim	5,000	
<b>Foreign jurisdiction</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026		\$1,000,000	500	
<b>Emergency medical malpractice</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026		See above	5,000	
<b>Workers' compensation</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026	53,919	Statutory		
Employer's liability					\$1,050,000 each accident, \$1,050,000 annual aggregate		
Other States insurance					\$500,000 each accident, \$500,000 annual aggregate		
<b>Property</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026	77,520		2,500	
Earthquake						100,000	
Flood						100,000	
<b>Crime</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026	2768		250	
<b>Fine Arts</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026	10		2,500	
<b>Volunteer Firefighter</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026	1,004			
<b>Storage tank</b>	NM Self Insurers' Fund	07/01/2025	06/30/2026	1,248		10,000	





**VILLAGE OF LOS LUNAS  
Resolution 25-29**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2026  
REVENUE AND EXPENDITURE BUDGET FOR THE VILLAGE OF LOS LUNAS**

**WHEREAS**, the Governing Body of the Village of Los Lunas, New Mexico, has developed a budget for Fiscal Year 2026; and

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

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

**WHEREAS**, it is the majority opinion of the Governing Body that the proposed budget meets the requirements and priorities of the Village of Los Lunas, as currently determined for the Fiscal Year 2026.

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

1. The accompanying budget will be the approved budget for the Fiscal Year 2026 for the Village of Los Lunas and respectfully request approval by the Local Government Division of the New Mexico State Department of Finance and Administration.

**PASSED, ACCEPTED AND APPROVED** by the Governing Body at its regular meeting on July 24, 2025.

**ATTEST:**

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

**VILLAGE OF LOS LUNAS GOVERNING BODY:**

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

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

  
\_\_\_\_\_  
**Gino M. Romero, Councilor**

  
\_\_\_\_\_  
**Cruz Muñoz, Councilor**

  
\_\_\_\_\_  
**James Runyon, Councilor**

**STATE OF NEW MEXICO  
VILLAGE OF LOS LUNAS  
FY 2026 Final Budget  
June 30, 2026**

**Glossary of Terms**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary of Terms (Continued)

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

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

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

Department: Major unit of organization in the Village.

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary of Terms (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

## **Glossary of Terms (Continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**Glossary of Terms (Continued)**

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