



VILLAGE OF LOS LUNAS
REGULAR COUNCIL MEETING AGENDA
Thursday, July 23, 2026 | 6:00PM
Council Chambers | 660 Main Street
Los Lunas, NM, 87031

ATTENTION:

Village Council meetings are also streamed live via Microsoft TEAMS. You may connect with codes that are available on our website (www.loslunasnm.gov) and/or <https://www.loslunasnm.gov/meeting>.

The Village of Los Lunas Council is pleased to have residents of the community take time to attend Village Council Meetings. Attendance and participation is encouraged. Individuals wishing to be heard during Public Input and Public Hearing proceedings are encouraged to be prepared and will be ***limited to three (3) minutes*** to allow everyone the opportunity to be heard. *Public comments are expected to be constructive and devoid of character assassination.* Questions raised on non-agenda items may be answered at a later date to facilitate proper research. Written comments are welcome and should be given to the Village Administrator prior to the start of the meeting. Written materials will not be accepted during regular agenda items in the interest of time.

Please turn off or mute all electronic devices during the meeting. Your cooperation is appreciated.

- Call Meeting to Order
- Pledge of Allegiance
- Public Input Forum

Nancy Jo Gonzales **1. Recognition of Sandy Schauer for 30 Years of Dedicated Service to the Village of Los Lunas**

TAB 1.

ACTION REQUESTED OF COUNCIL: Informational

Alex Ochoa **2. 26-03-R 475 Sand Sage Rd NW Zone Map Amendment (Withdrawn)**

TAB 2.

ACTION REQUESTED OF COUNCIL: Other

Michael Jaramillo **3. Memorandum of Agreement (MOA) Refuse Removal Los Lunas School District**

TAB 3.

ACTION REQUESTED OF COUNCIL: Approve or disapprove.

Cheryl Cates **4. Resolution 26-12 Final Year End Budget Adjustments – FY 2026**

TAB 4.

ACTION REQUESTED OF COUNCIL: Approve or disapprove.

Cheryl Cates **5. Resolution 26-13 Fourth Quarter Financial Report for Period Ending June 30, 2026**

TAB 5.

ACTION REQUESTED OF COUNCIL: Approve or disapprove.

If you are an individual with a disability who needs a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact the Deputy Clerk five (5) days prior to the meeting or hearing at (505) 839-3840.

Cheryl Cates

6. Resolution 26-14 Fiscal Year 2027 Final Budget

TAB 6.

ACTION REQUESTED OF COUNCIL: Approve or disapprove.

John Gabaldon

7. Approval of Donation/Disposition of Scott Safety Harnesses and Cylinders

TAB 7.

ACTION REQUESTED OF COUNCIL: Approve or disapprove

Mykayla Moody

8. Consideration of Records Destruction for the Administration Department, Finance Department, DWI Program and Library Department

TAB 8.

ACTION REQUESTED OF COUNCIL: Approve or disapprove

9. Executive Session – pursuant to NMSA 1978 Section §10-15-1(H), the following matters may be discussed in closed session:

TAB 9.

- a. Hire Utility Billing Clerk – Utility Billing Division – Finance Department
- b. Hire Two (2) DWI Compliance Officers – LDWI Division – Administration Department
- c. Hire Code Enforcement Officer – Code Enforcement Division – Community Development Department
- d. Hire Technical Support Specialist – Information Technology Department
- e. Hire Streets Laborer – Streets Division – Public Works Department
- f. Hire Construction/Safety Inspector – Public Works Department

10. Approval of Minutes.

TAB 10.

- a. Minutes from July 9, 2026, Council Meeting.

11. Adjournment.



VILLAGE COUNCIL AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item Title:

Recognition of Sandy Schauer for 30 Years of Dedicated Service to the Village of Los Lunas

Presenter:

Department:

Administration

Meeting Date:

July 23, 2026

Action Requested:

☐ Approval/Disapproval

☒ Informational

☐ Public Hearing

☐ Other

OVERVIEW/ ANALYSIS

The Village of Los Lunas will recognize Sandy Schauer for 30 years of service to the community. Sandy founded the Village's monthly newsletter and has written and produced it as an independent contractor monthly for the past three decades, keeping residents informed and connected. Her dedication, consistency, and commitment to community communication have made the newsletter a trusted resource for generations of Los Lunas residents. This item provides an opportunity to formally honor Sandy's contributions, congratulate her on her retirement, and thank her for her lasting impact on the Village.

POSSIBLE ACTIONS

- Approve item
- Approve item, with changes
- Deny item
- Postpone item to a future meeting (direct staff to conduct further research)
- Table item for future discussion (direct staff to conduct further research)
- No action at this time

STRATEGIC PRIORITIES ALIGNMENT

- ☐ I-25 Interchange/Los Lunas Boulevard Corridor Project
- ☐ Quality of Life Improvements
- ☐ Infrastructure Improvements
- ☐ Economic Development
- ☐ Personnel
- ☒ N/A

BUDGET IMPACT

N/A

LEGAL REVIEW

- ☐ Yes, by:
- ☒ Not applicable

ATTACHMENTS



VILLAGE COUNCIL AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item Title:

26-03-R 475 Sand Sage Rd NW Zone Map Amendment
(Withdrawn)

Presenter:

Alex Ochoa

Department:

Community Development

Meeting Date:

July 23, 2026

Action Requested:

☐ Approval/Disapproval

☐ Informational

☐ Public Hearing

☒ Other

OVERVIEW/ ANALYSIS

This application was submitted for the purpose of amending the zone of the parcel from S-U to M-1 to allow for the construction of commercial warehousing. While doing the background research for this application it was discovered that in September 2006, when the tract known at the time as D-1A was zoned S-U for Fire Station 2, the southern portion of Tract C-2A, the parcel that is included in this application, was not included in the zone change from M-1 to S-U.

The parcel has been incorrectly shown to be rezoned as S-U on the zoning map. The correct zone for the subject parcel is M-1; therefore, this application is not required, and the application has been withdrawn. Due to Public Notice being sent and published the Planning and Commission and Village Council will be presented the case and informed of the application withdrawal.

POSSIBLE ACTIONS

- Approve item
- Approve item, with changes
- Deny item
- Postpone item to a future meeting (direct staff to conduct further research)
- Table item for future discussion (direct staff to conduct further research)
- No action at this time

STRATEGIC PRIORITIES ALIGNMENT

- ☐ I-25 Interchange/Los Lunas Boulevard Corridor Project
- ☐ Quality of Life Improvements
- ☐ Infrastructure Improvements
- ☐ Economic Development
- ☐ Personnel
- ☒ N/A

BUDGET IMPACT

N/A

LEGAL REVIEW

- ☐ Yes, by:
- ☒ Not applicable

ATTACHMENTS

- Council Packet



STAFF REPORT

Village of Los Lunas Community Development

PROPERTY INFORMATION

Project Name: 26-03-R
Applicant Name: RIO Real Estate
Property Address: 475 Sand Sage Rd NW

Application Date: 5/28/2026
Application Type: Zone Map Amendment
P & Z Hearing Date: 7/1/2026
Council Hearing Date: 7/23/2026

Property Owner: Accurate Tool and Machine, Inc.

Legal Description: Subd: LOS MORROS BUSINESS PARK Tract: C2A1

Summary of Applicant's Explanation of Request:

The applicant is requesting a Zone Map Amendment from S-U to M-1 for the purpose of construction of commercial warehousing.

Proposed Use:

Commercial Warehousing



ZONING INFORMATION

Council District: 2 | Councilor Gino Romero
Current Zoning: S-U
Zoning to the North: M-1 | Warehouse, Vacant
Zoning to the South: S-U | Fire Station 2

Flood Zone: X
Current Land Use: Vacant
Zoning to the East: M-1 | Manufacturing
Zoning to the West: M-1 | Data Center

Area Plan: N/A

NEIGHBORHOOD INPUT

Publication: Valencia County News-Bulletin
6/11/2026

Certified Mail: 200 ft.

Neighborhood Input: The Community Development Department has received 0 calls or letters in favor and 0 calls or letters in opposition of the request.

STAFF COMMENTS

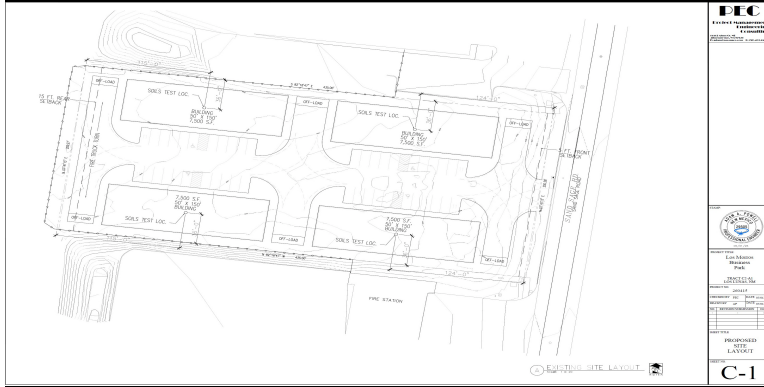
***Municipal Code:** Compliant

***Comprehensive Plan:** Compliant

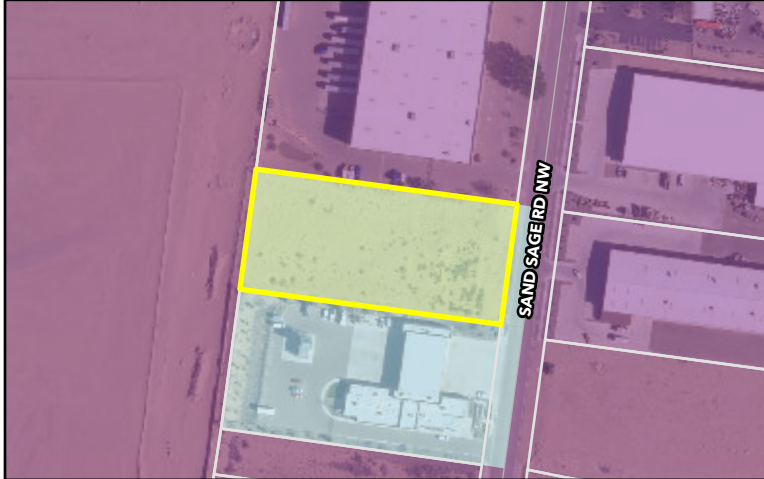
Staff reviewed the application and included comments in agenda packet.

*Staff reviews certain aspects of the Village of Los Lunas Municipal Code (completeness of application, conformance with land use plan, conformance with comprehensive plan, etc.). The review is prepared prior to the scheduled public hearing in which additional evidence may be presented. Evidence provided may or may not support staff's determination on whether an application is or is not compliant with the Municipal Code and other applicable documents. Depending on the case, the Planning and Zoning Commission and/or Village Council has the final decision based on all evidence submitted.

PLAN SET

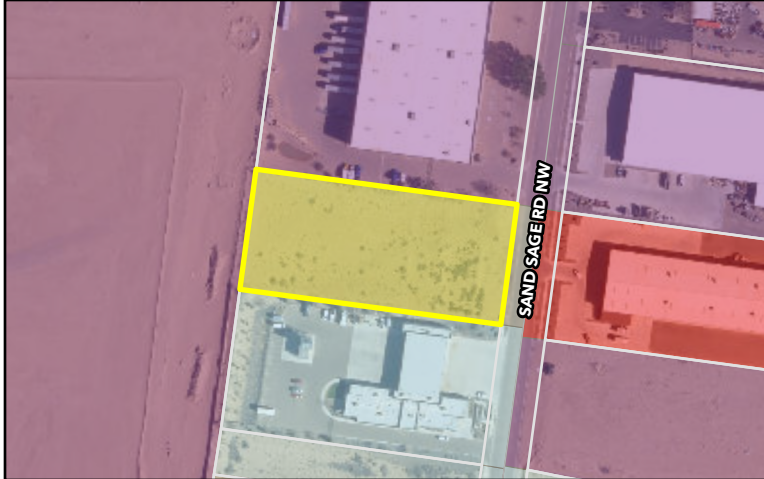


ZONING MAP



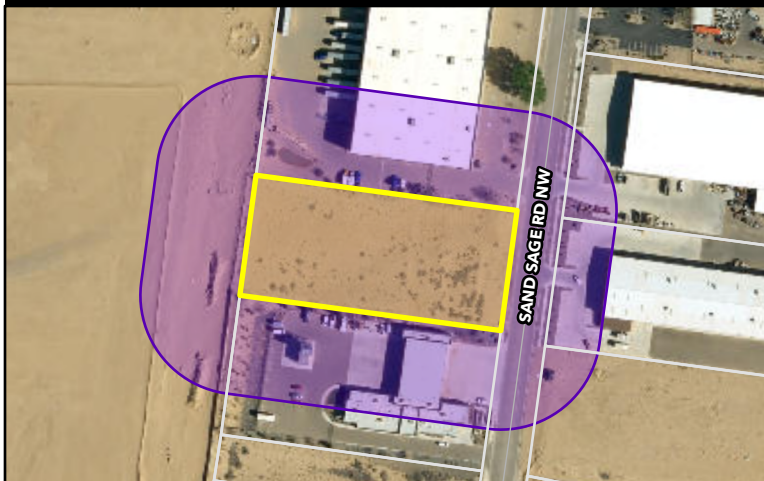
Land Use Case	R-3
Parcels	M-H
Zoning Designations	
A-R	TOD-R
R-R	TOD-MU
R-1	C-1
R-2	C-2
	M-1
	S-U

LAND USE MAP



Land Use Case	MFA
Parcels	MFD
Land Use	
AG	POS
CO	SFA
ID	SFAG
IS	SFD
	VA

NOTICE OF PUBLIC HEARING MAP



Land Use Case
Notice of Public Hearing 200ft Buffer
Parcels



Small Community • Big Possibilities



COMMUNITY DEVELOPMENT DEPARTMENT

ZONE MAP AMENDMENT REQUEST STAFF REVIEW

Project Name: 26-03-R 475 Sand Sage Rd NW ZC

Project Address: 475 Sand Sage Rd NW

Project Status: Withdrawn

Scheduled P&Z Hearing Date: 7/1/2026

Scheduled Council Hearing Date: 7/23/2026

***Staff Review Completed:** 6/16/2026

Zoning Request: S-U to M-1

Current Zoning: M-1

Proposed Zoning: M-1

Proposed Use: Commercial Warehousing

Applications, Permitting, and Enforcement:

This application was submitted for the purpose of amending the zone of the parcel from S-U to M-1 to allow for the construction of commercial warehousing. While doing the background research for this application it was discovered that in September 2006, when the tract known at the time as D-1A was zoned S-U for Fire Station 2, the southern portion of Tract C-2A, the parcel that is included in this application, was not included in the zone change from M-1 to S-U.

The parcel has been incorrectly shown to be rezoned as S-U on the zoning map. The correct zone for the subject parcel is M-1; therefore, this application is not required, and the application has been withdrawn. Due to Public Notice being sent and published the Planning and Commission and Village Council will be presented the case and informed of the application withdrawal.

Documents:

Village of Los Lunas Municipal Code:

https://library.municode.com/nm/los_lunas/codes/code_of_ordinances

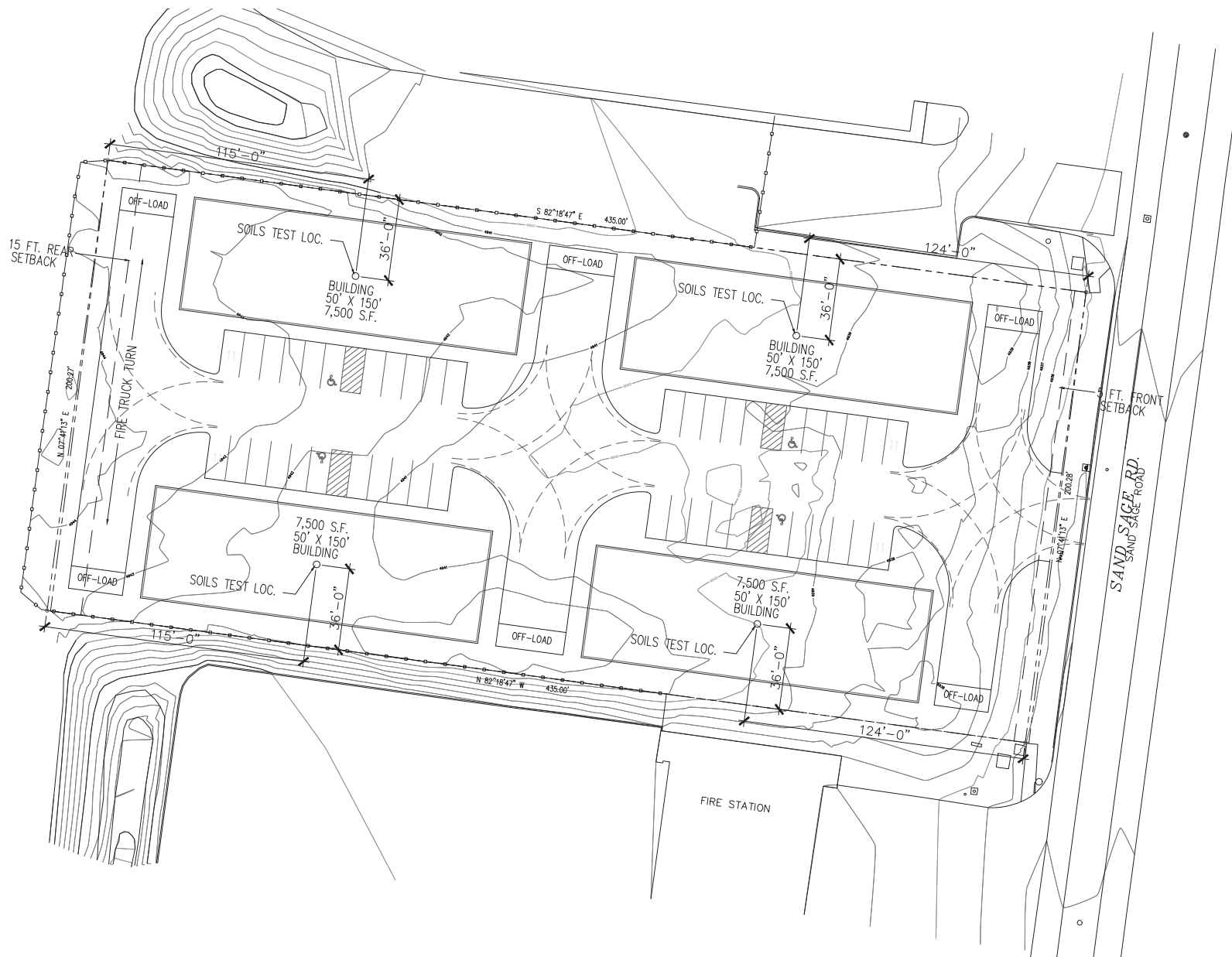
Village of Los Lunas Comprehensive Plan:

<https://www.loslunasnm.gov/DocumentCenter/View/11100/Village-of-Los-Lunas-2040-Comprehensive-Plan>

Village of Los Lunas Municipal Zone Code:

https://loslunasnm.gov/DocumentCenter/View/15178/Ordinance-481_Zoning-Code-Update-PDF

**Staff reviews certain aspects of the Village of Los Lunas Municipal Code (completeness of application, conformance with land use plan, conformance with comprehensive plan, etc.). The review is prepared prior to the scheduled public hearing in which additional evidence may be presented. Evidence provided may or may not support staff's determination on whether an application is or is not compliant with the Municipal Code and other applicable documents. Depending on the case, the Planning and Zoning Commission and/or Village Council has the final decision based on all evidence submitted.*



(A) EXISTING SITE LAYOUT
SCALE: 1" = 20'



PEC

Project Management
Engineering
Consulting

14412 Alamo, C-2, NE
Albuquerque, NM 87112
E: alamo@pec.com N: 505.266.4122 F: 505.266.4123

STAMP:



PROJECT TITLE:

Los Morros
Business
Park

TRACT C2-A1
LOS LUNAS, NM

PROJECT NO.

260415

CHECKED BY: PEC DATE: 05/01/26

DRAWN BY: AP DATE: 05/01/26

NO. REVISION/SUBMISSION DATE

1. 05/01/26

2. 05/01/26

3. 05/01/26

4. 05/01/26

5. 05/01/26

6. 05/01/26

7. 05/01/26

8. 05/01/26

9. 05/01/26

10. 05/01/26

11. 05/01/26

12. 05/01/26

13. 05/01/26

14. 05/01/26

15. 05/01/26

16. 05/01/26

17. 05/01/26

18. 05/01/26

19. 05/01/26

20. 05/01/26

SHEET TITLE

PROPOSED
SITE
LAYOUT

SHEET NO.

C-1

Return To:

Fidelity National Title of New Mexico Inc.
8500 Menaul Blvd. NE, Suite B-150
Albuquerque, NM 87112

GF No.: SP000190202

WARRANTY DEED

Los Morros Investment Group, LLC, a New Mexico limited liability company

for consideration paid, grant to

Accurate Tool & Machine, Co., Inc., a New Mexico Corporation

whose address is 490 San Sage Road, Los Lunas, NM 87031

the following described real estate in Valencia County, New Mexico:

Tract "C-2A-1" of LOS MORROS BUSINESS PARK, as said Tract is depicted and described on a Summary Plat of Tracts C-2A-1 and C-2A-2, of Los Morros Business Park, which Plat was recorded in the Office of the County Clerk of Valencia County, New Mexico, on September 14, 2006, in Book 360, at Page 18071, in Plat Cabinet "J", at Page 719.

with warranty covenants.

SUBJECT TO Patent, reservations, restrictions, and easements of record and to taxes for the year 2025, and subsequent years.

IN WITNESS WHEREOF, the undersigned have executed this document on the date(s) set forth below.

Dated: 12/10/25

LOS MORROS INVESTMENT GROUP, LLC, a New Mexico limited liability company

By: RIO Real Estate Investment Opportunities, LLC, a New Mexico limited liability company, Managing Member

By: [Signature]
Name:

E. Tim Cummings, Manager

State of NEW MEXICO
County of VALENCIA

This instrument was acknowledged before me on this 10th day of Dec, 2025, by Los Morros Investment Group, LLC, a New Mexico limited liability company.

[Signature]
Notary Public
My Commission Expires:

[SEAL]



STATE OF NEW MEXICO
NOTARY PUBLIC
Katherine Elaine Becker
Commission No. 1071903
Expires: December 01, 2029

Return To:

Fidelity National Title of New Mexico Inc.
8500 Menaul Blvd. NE, Suite B-150
Albuquerque, NM 87112

GF No.: SP000190202

WARRANTY DEED

Los Morros Investment Group, LLC, a New Mexico limited liability company

for consideration paid, grant to

Accurate Tool & Machine, Co., Inc., a New Mexico Corporation

whose address is 490 San Sage Road, Los Lunas, NM 87031

the following described real estate in Valencia County, New Mexico:

Tract "C-2A-1" of LOS MORROS BUSINESS PARK, as said Tract is depicted and described on a Summary Plat of Tracts C-2A-1 and C-2A-2, of Los Morros Business Park, which Plat was recorded in the Office of the County Clerk of Valencia County, New Mexico, on September 14, 2006, in Book 360, at Page 18071, in Plat Cabinet "J", at Page 719.

with warranty covenants.

SUBJECT TO Patent, reservations, restrictions, and easements of record and to taxes for the year 2025, and subsequent years.

IN WITNESS WHEREOF, the undersigned have executed this document on the date(s) set forth below.

Dated: 12/10/25

LOS MORROS INVESTMENT GROUP, LLC, a New Mexico limited liability company

By: RIO Real Estate Investment Opportunities, LLC, a New Mexico limited liability company, Managing Member

By: [Signature]

Name:

E. Tim Cummings, Manager

State of NEW MEXICO

County of VALENCIA

This instrument was acknowledged before me on this 10th day of Dec, 2025, by Los Morros Investment Group, LLC, a New Mexico limited liability company.

[Signature]
Notary Public

My Commission Expires:

[SEAL]



STATE OF NEW MEXICO
NOTARY PUBLIC
Katherine Elaine Becker
Commission No. 1071903
Expires: December 01, 2029



Small Community • Big Possibilities



COMMUNITY DEVELOPMENT DEPARTMENT

NOTICE OF PUBLIC HEARING

The Village of Los Lunas Planning & Zoning Commission will hold a public hearing at 6:00 p.m. on July 01, 2026, in the Village Council Chambers located at 660 Main St NW, Los Lunas, New Mexico to consider the following application.

RIO REAL ESTATE, ACTING AGENT FOR ACCURATE TOOL AND MACHINE, INC, HAS APPLIED FOR A ZONE MAP AMENDMENT FROM S-U TO M-1 FOR THE PROPERTY DESCRIBED AS SUBD: LOS MORROS BUSINESS PARK TRACT: C2A1, WITH A STREET ADDRESS OF 475 SAND SAGE RD NW, FOR THE PURPOSE OF ALLOWING COMMERCIAL WAREHOUSING WITHIN THE REQUESTED ZONE, M-1. THE SUBJECT PROPERTY IS LOCATED NORTH OF MAIN ST/HWY 6 NW AND SOUTH OF LOS MORROS RD NW.

The Village of Los Lunas Council will subsequently hear and decide this case at 6:00 p.m. on July 23, 2026, in the Chambers located at 660 Main St. NW, Los Lunas, NM.

The full agenda will be available no later than 72 hours prior to the scheduled meeting, on the Village website – loslunasnm.gov – and also posted at the Village of Los Lunas Council Chambers.

All persons have a right to attend this public hearing. Property owners who received notice of this hearing by certified mail have legal standing for their opposition or support of the item to be included in the public record. For statements of opposition or support to be included in the agenda packet, they must be received in written form by June 22, 2026, for the Planning and Zoning Commission hearing and July 13, 2026, for the Village Council hearing. Submit written statements in person, via mail or via email to the contact information listed below. Statements can also be made during the public hearings.

Questions? Contact the Village of Los Lunas Community Development Department at (505)352-7659, 660 Main St. NW Los Lunas, NM 87031, or at planning@loslunasnm.gov.

Publish: June 11, 2026

Valencia County News Bulletin

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR

ALBUQUERQUE JOURNAL

Dept 880697
PO Box 29650
Phoenix, AZ 85038-9650 Phone: (505)823-3220

Proof of Ad 06/02/2026

Account: 1002618
Name: VILLAGE OF LOS LUNAS
Company: VILLAGE OF LOS LUNAS
Address: 660 MAIN ST NW
LOS LUNAS, NM 87031
Telephone: (505)839-3840

Ad ID: 417620
Description:
Run Dates: 06/11/2026 - 06/11/2026
Class: 3001
Orig User: master
Words: 316
Lines: 75
Agate Lines: 119
Depth: 8.47
Blind Box:

Total Ad Cost \$97.85
Amount Paid \$0.00

Publication	Start	Stop	Inserts	Cost
Valencia County News Bulletin	06/11/2026	06/11/2026	1	90.55

Managing your account just got simpler!

Our new e-billing system allows you to access your advertising history, view tearsheets, and settle invoices online with a credit card!

Please contact creditdept@abqpubco.com to get setup today!!

Access the portal: <https://scs.abqpubco.com/billing>



NOTICE OF PUBLIC HEARING

The Village of Los Lunas Planning & Zoning Commission will hold a public hearing at 6:00 p.m. on July 01, 2026, in the Village Council Chambers located at 660 Main St NW, Los Lunas, New Mexico to consider the following application.

RIO REAL ESTATE, ACTING AGENT FOR ACCURATE TOOL AND MACHINE, INC., HAS APPLIED FOR A ZONE MAP AMENDMENT FROM S-U TO M-1 FOR THE PROPERTY DESCRIBED AS SUBD: LOS MORROS BUSINESS PARK TRACT: C2A1, WITH A STREET ADDRESS OF 475 SAND SAGE RD NW, FOR THE PURPOSE OF ALLOWING COMMERCIAL WAREHOUSING WITHIN THE REQUESTED ZONE, M-1. THE SUBJECT PROPERTY IS LOCATED NORTH OF MAIN ST/ HWY 6 NW AND SOUTH OF LOS MORROS RD NW.

The Village of Los Lunas Council will subsequently hear and decide this case at 6:00 p.m. on July 23, 2026, in the Chambers located at 660 Main St. NW, Los Lunas, NM.

The full agenda will be available no later than 72 hours prior to the scheduled meeting, on the Village website - loslunasnm.gov - and also posted at the Village of Los Lunas Council Chambers.

All persons have a right to attend this public hearing. Property owners who received notice of this hearing by certified mail have legal standing for their opposition or support of the item to be included in the public record. For statements of opposition or support to be included in the agenda packet, they must be received in written form by June 22, 2026, for the Planning and Zoning Commission hearing and July 13, 2026, for the Village Council hearing. Submit written statements in person, via mail or via email to the contact information listed below. Statements can also be made during the public hearings. Questions? Contact the Village of Los Lunas Community Development Department at (505)352-7659, 660 Main St. NW Los Lunas, NM 87031, or at planning@loslunasnm.gov.

Journal: June 11, 2026.

Owner	CAREOF	OwnerAddre	OwnerCity	OwnerState	OwnerZip	Case
SOUTHWEST HARMON PROPERTIES LLC		4140 LOCKBOURNE ROAD	COLUMBUS	OH	43207	26-03-R_475 Sand Sage Rd NW_ZC
ACCURATE TOOL AND MACHINE CO INC		490 SAND SAGE RD	LOS LUNAS	NM	87031	26-03-R_475 Sand Sage Rd NW_ZC
PLUEMER GREG		490 SAND SAGE RD	LOS LUNAS	NM	87031	26-03-R_475 Sand Sage Rd NW_ZC



Small Community • Big Possibilities



COMMUNITY DEVELOPMENT DEPARTMENT

June 9, 2026

Rio Real Estate
c/o Tim Cummins
1720 Louisiana Blvd NE
Albuquerque, NM 87110
etincummins@gmail.com

Page 1 of 2

RE: Zone Map Amendment Application for 475 Sand Sage Rd NW

Dear Mr. Cummins,

This letter is to inform you that the Community Development Department has received your Zone Map Amendment application.

The Development Review Committee has met regarding your application and has the following comment(s):

- DRC has concerns with the submitted site plan, which proposes four buildings on the parcel and whether the proposed development can comply with applicable parking, setback, and drainage requirements.

Please provide a revised site plan that clearly identifies the proposed access, parking, setbacks, and any drainage/ponding plan, in place or proposed, for the parcel.

Please provide a response no later than June 18, 2026, to avoid any delays.

The Village of Los Lunas Planning & Zoning Commission will hold a public hearing at 6:00 p.m. on July 01, 2026, in the Village Council Chambers located at 660 Main St. NW, Los Lunas, NM to consider your application.

The Village of Los Lunas Council will subsequently hear and decide this case at 6:00 p.m. on July 23, 2026, in the Chambers located at 660 Main St. NW, Los Lunas, NM.

Notice of application must be posted on site and visible from the roadway at least seven days before the public hearing. The notice card is ready for pick up at Village Hall front desk. Please post the notice card on site and send pictures of the posting to planning@loslunasnm.gov no later than June 19, 2026.

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



Small Community • Big Possibilities



COMMUNITY DEVELOPMENT DEPARTMENT

Mr. Tim Cummins

Page 2 of 2

June 5, 2026

Enclosed is a fee grid for the Notices of Public Hearing publications in the Valencia County News-Bulletin and certified mail. Please ensure the fees are paid no later than Thursday, June 18, 2026. Village offices will be closed Friday, June 19, 2026.

Please be prepared to present your case to the Planning and Zoning Commission and Village Council. If you have a visual presentation, please supply it to staff no later than June 22, 2026.

Should you have any further questions, please do not hesitate to contact my office at (505)352-7659 or planning@loslunasnm.gov.

Sincerely,

M.E. Ryan

Matthew Ryan

Current Planner

CC: Alex Ochoa, ochoaa@loslunasnm.gov; Sonia Walker, walkers@loslunasnm.gov

Enclosed: Fee Grid

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



Small Community • Big Possibilities

COMMUNITY DEVELOPMENT DEPARTMENT

June 10, 2026

Rio Real Estate
c/o Tim Cummins
1720 Louisiana Blvd NE
Albuquerque, NM 87110
etimcummins@gmail.com

RE: Zone Map Amendment Application for 475 Sand Sage Rd NW

Dear Mr. Cummins,

Following further review, the **S-U** zoning reflected for the property described as: **Subd: LOS MORROS BUSINESS PARK Tract: C2A1** with and assigned address of **475 Sand Sage Rd NW**, has been determined to be a mapping error; the correct zoning for the parcel is **M-1**.

In September of 2006, the property described as **Tract D-1-A, Los Morros Business Park, being the southerly 2.3284 acres of Tract C-2-A**, now known as **Subd: LOS MORROS BUSINESS PARK Tract: C2A2 2.33 ACRES 2007 REV** with an assigned address of **475 Sand Sage Rd NW** was rezoned from M-1 to S-U to allow for the development of a public safety building; Los Lunas Fire Station #2. The remaining portion of the property that is now Tract C2A1 was not included in that 2006 application and should not have been reflected as S-U zoning.

Accordingly, the Zone Map Amendment Application is no longer required as the property is zoned as the requested M-1 zone. Nevertheless, because the Notice of Public Hearing has already been distributed to surrounding property owners and published in the Valencia County News Bulletin, the hearings will proceed as scheduled on July 1, 2026, at 6:00 p.m. before the Planning and Zoning Commission and on July 23, 2026, at 6:00 p.m. before the Village Council, in the Village Council Chambers, 660 Main St. NW, Los Lunas, NM. However, staff will present the finding, and you will not be required to present your case.

In addition, the Village will process a reimbursement request for the application fee that has been paid.

Should you have any questions, please contact my office at (505) 352-7659 or planning@loslunasnm.gov.

Sincerely,

M.E. Ryan

Matthew Ryan
Current Planner

CC: Alex Ochoa, ochoaa@loslunasnm.gov; Sonia Walker, walkers@loslunasnm.gov

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



ZONE MAP AMENDMENT APPLICATION

Community Development Department

VILLAGE OF LOS LUNAS

660 Main Street NW
Los Lunas, NM 87031
(505) 839-3842

1. CONTACT INFORMATION

Applicant(s) or Agent(s) RIO REAL ESTATE
Address 1720 LOUISIANA NE Ste 208 City ALBUQUERQUE State NM Zip 87110
Email ETIM CUMMINS @ GMAIL .COM Phone 505 261-6996
Are you the property owner? ☐ Yes ☒ No If no, please complete the following section:
Property Owner(s) ACCURATE TOOL MACHINE INC Phone _____
Address 490 SAND SAGE # City LOS LUNAS State NM Zip 87031

2. PARCEL INFORMATION

PARCEL ONE: Property Identification Number (UPC) 1007039204362000000
Legal Description TRACT C-2-A-1, LOS MORROS BUSINESS PARK
Street Address or Location SAND SAGE, Los Lunas, NM 87031
Acreage 2.0 Lot Width 191 Present Land Use VACANT Council District _____

PLEASE ATTACH INFORMATION ABOUT ADDITIONAL PARCELS ON A SEPARATE SHEET OF PAPER

3. EXPLANATION OF REQUEST AND PROPOSED USE

Current Zone S-U Proposed Zone M-1 Comprehensive Plan Future Land Use Designation M-1
Main Street Overlay District? ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ N/A Are you in the Transit Oriented District area? ☐ Yes ☒ No
Proposed Land Use M-1 INDUSTRIAL

Please provide a brief explanation:

PROPERTY WAS ZONED FOR FIRE STATION - REQUEST IS TO RETURN TO ORIGINAL ZONING.

4. SIGNATURE OF OWNER(S) OF RECORD FOR THE ABOVE DESCRIBED PARCEL(S):

Accompanying this application are all required documents. I have examined and am familiar with the zoning regulations - Title 17 - as adopted by the Village of Los Lunas. I understand the Village Council will not assume any liability for possible lack of understanding on my part. Application requires public hearings and a fee. I understand that in addition to the application fees listed below, the Village of Los Lunas will subsequently bill the applicant for public notice mailing and newspaper publication costs. **Signatures are required for ALL owners of record for a property proposed for a zone change. Please attach additional signatures on a separate sheet of paper.**

Printed name Steve Plummer Signature [Signature] Date 5/28/26
Printed name _____ Signature _____ Date _____

OFFICE USE ONLY

Case: 26-03-R - Sand Sage Rd NW - 2C

Received Date: 5-28-26

APPLICATION FEE: \$200.00

P & Z REVIEW DATE: 7-1-26
(6:00 pm, Council Chambers, Village Hall Building)

COUNCIL REVIEW DATE: 7-25-26
(6:00 pm, Council Chambers, Village Hall Building)

For Cashier's Use Only

PAID

CK. NO. 1575
DATE 5-28-26
RECEIPT #: 1.000058524

Village of Los Lunas
660 Main St NW
PO Box 1209
Los Lunas NM 87031

(505) 839-3841

Receipt No: 1.000058524

May 28, 2026

26-03-R
RIO REAL ESTATE
1720 LOUISIANA BLVD NE STE 208
ALBUQUERQUE NM 87110

COMMUNITY DEVELOPMENT PROJECTS	
COMMUNITY DEVELOPMENT PROJECTS	200.00

Total:	200.00
--------	--------

Check - New Mex Bank & Trust	
Check No: 1575	200.00

Payor:	
LOS MORROS INVESTMENT GROUP	
Total Applied:	200.00

Change Tendered:	.00
------------------	-----

05/28/2026 2:48 PM

Sandsage Zoning Change Request.

From timmac rio-re.com <timmac@rio-re.com>

Date Thu 5/28/2026 2:27 PM

To Matthew Ryan <mryan@loslunasnm.gov>

Cc Tim Cummins <etimcummins@gmail.com>

 2 attachments (1 MB)

260504-Los Lunas Main Site.pdf; 260507-Los Lunas Main Site-pro.pdf;

Matt,

Thanks for all the help you always are. Attached you will find the site plan you needed and see the answered questions below for section (i)

- a. The application is complete.
- b. The lot does meet the minimum lot size threshold.
- c. The zone change will not an adverse impact on adjacent or nearby properties as we are changing the zoning back to what all the lots around us are zoned.
- d. This zone change absolutely is in line with the general conformance of the goals and policies of the Comprehensive Plan.
- e. The existing zoning was changed to SU when the Village of Los Lunas acquired the property for their Fire Station, the remaining two acres zoning was changed along with the Fire Station and should not have been. We are simply restoring the original zoning to the appropriate zoning.
- f. The requested zoning is in harmony with the zoning and uses of the surrounding properties and will not cause any adverse effect to surrounding properties.
- g. This zone change request has no financial consideration or consequence, we are only trying to right the zoning mishap from decades ago.
- h. We are told there is adequate infrastructure for the contemplated use.
- i. This zone change does not create a spot zone as it will be zoned like all surrounding properties.

Please let me know of any other questions or concerns you may have. Thanks again.

Tim

Tim MacEachen CCIM, SIOR

Qualifying Broker

Rio Real Estate

1720 Louisiana NE, Suite 208

CELL 505-239-5555

timmac@rio-re.com

Life is great...

RIO



VILLAGE COUNCIL AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item Title:

Memorandum of Agreement (MOA) Refuse Removal Los Lunas School District

Presenter:

Michael Jaramillo

Department:

Public Works Director

Meeting Date:

July 23, 2026

Action Requested:

☒ Approval/Disapproval

☐ Informational

☐ Public Hearing

☐ Other

OVERVIEW/ ANALYSIS

Los Lunas School District would like to continue with the 2026-2027 MOA for “Refuse Removal at the Los Lunas School Sites”. The purpose of this agreement is to provide refuse removal to the school sites listed within the MOA for a period of one (1) year. Due to the refuse services being requested the Public Works Department has submitted an increase to their commercial rate to the new MOA between the Village of Los Lunas and Los Lunas School District.

Based on Municipal Code 8.12.200 – Garbage collection rates. We have the ability to automatically adjust the refuse rates in July to reflect the cost based on the Consumer Price Index (CPI). We are using April 2026 (3.8% CPI). In 2025, we charged \$153,152.67 and now will charge \$156,391.20 per year which, is an increase of \$3,238.53 per year. Los Lunas School District understands we have not had a commercial rate change since 2012. They have agreed to the increase as per the MOU.

POSSIBLE ACTIONS

- Approve item
- Approve item, with changes
- Deny item
- Postpone item to a future meeting (direct staff to conduct further research)
- Table item for future discussion (direct staff to conduct further research)
- No action at this time

STRATEGIC PRIORITIES ALIGNMENT

- ☐ I-25 Interchange/Los Lunas Boulevard Corridor Project
- ☐ Quality of Life Improvements
- ☐ Infrastructure Improvements
- ☐ Economic Development
- ☐ Personnel
- ☒ N/A

BUDGET IMPACT

This will increase the Solid Waste Commercial Revenue by \$3,238.53

LEGAL REVIEW

- ☐ Yes, by:
- ☒ Not applicable

ATTACHMENTS

Memorandum of Understanding

C-9

MEMORANDUM OF AGREEMENT

BETWEEN THE

**VILLAGE OF LOS LUNAS
660 MAIN ST NW
LOS LUNAS, NM 87031**

AND

**LOS LUNAS SCHOOLS
P.O. DRAWER 1300
LOS LUNAS, NM 87031**

For Refuse Removal at Los Lunas School Sites

THIS AGREEMENT is made and entered into this **1st day of July, 2026**, by and between the Board of Education of the Los Lunas Schools (hereafter "School District"), and the Village Council of the Village of Los Lunas (hereafter "Village").

WHEREAS, the parties are local public bodies duly constituted and acting in accordance with New Mexico law empowered to enter into contracts for the benefit of the respective populations of the School District and the municipality of Los Lunas; and

WHEREAS, N.M.S.A. 1978 § 11-1-1, et seq., N.M.S.A 1978 (Joint Powers Agreement Act) authorizes the parties to enter into a written contractual agreement with other public entities for the joint exercise of any power common to the parties, if such agreement conforms to the Joint Powers Agreement Act:

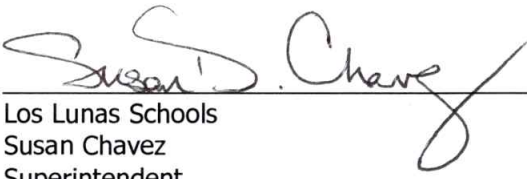
1. **PURPOSE:** The purpose of this agreement is to provide refuse removal to the school sites listed below for a period of one (1) year. The agreement will commence on July 1, 2026, and end on June 30, 2027.

- A. Administration Building
- B. Ann Parish Elementary
- C. Bosque Farms Elementary
- D. Century High School
- E. Desert View Elementary
- F. District Service Center
- G. Katherine Gallegos Elementary
- H. Los Lunas Elementary
- I. Los Lunas High School
- J. Los Lunas Middle School
- K. Valencia Middle School
- L. Raymond Gabaldon Elementary
- M. Sundance Elementary
- N. Teacher Resource Center
- O. Tome Elementary
- P. Valencia Elementary
- Q. Valencia High School
- R. Valencia High School 9th Grade Academy
- S. Valencia High School Football Field

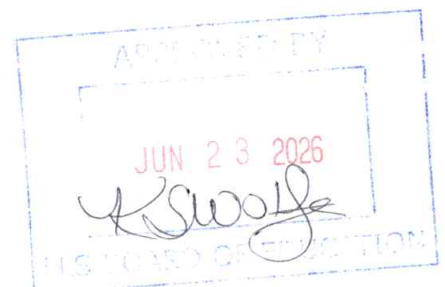
2. **COST TO LOS LUNAS SCHOOLS:** Attached to this Agreement is "The Village of Los Lunas Refuse Rates" which states the number of bins, number of weekly pickups, price per bin per site, and cost per month per site. Total fees that the Village is going to charge the Los Lunas School District for refuse pickup at the sites listed in paragraph 1 herein for one year is \$156,391.20 not including the New Mexico Gross Receipts Tax.
3. **RENUMERATION:** The Village of Los Lunas will invoice the School District on a monthly basis for refuse pickup per the attached schedule that is a part of this Agreement.
4. **ADMINISTERING AGENT:** The Village of Los Lunas is hereby designated to the entity constituted pursuant to the Agreement to administer or execute the Agreement. The Village of Los Lunas shall possess the common powers specified or necessarily implied in the Agreement and may exercise such in accordance with State and Federal Law. The administering agent shall be responsible for performing the refuse pickup per the attached schedule.
5. **TERMS OF AGREEMENT:** The initial term of this agreement shall be from the date of execution for one (1) year and/or 12 calendar months, to commence on July 1, 2026, and end on June 30, 2027.
5. **REQUIRED APPROVAL:** The Agreement shall not become effective until it has been approved by the respective local public bodies to this agreement.
6. **ACCOUNTABILITY FOR FUNDS AND RECORDS:** The Village and the School District shall adhere and be held accountable for all receipts and disbursements under the Agreement. It shall follow the requirements of the Manual of Procedure for Uniform Financial Accounting and Budgeting for New Mexico Public Schools (current edition) handling and accounting for all property or funds. All receipts and disbursements shall be subject to audit in the same manner as School District funds in accordance with the New Mexico Audit Act.
7. **TERMINATION:** This agreement may be terminated by any of the parties, by written notice to the other parties, up to thirty (30) days prior to the intended termination date. By such termination, no party may nullify obligations incurred for performance prior to the date of termination.
8. **INTEGRATION OF CONTRACT:** This Agreement incorporates all of the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof and all such covenants, agreements, and understandings have been merged into this written Agreement. No prior agreements or understandings, verbal or otherwise of the parties or their agents shall become valid or enforceable unless embodied in this Agreement.
9. **AMENDMENT:** This Agreement shall not be altered, changed, or amended except by an instrument in writing and executed by the parties hereto.
10. **LIABILITY:** Each party shall be solely responsible for fiscal or other sanctions occasioned as a result of its own violation or alleged violation of requirements applicable to the performance of the agreement. Each party shall be liable for its actions in accordance with this agreement.

IN WITNESS, WHEREOF, the undersigned School District and Village have caused this Agreement to be executed by their respective officers, said Agreement to become effective as of the date approved by the Secretary of Finance and Administration.

BY:  DATE: 6/23/26
Los Lunas Schools
Frank A. Otero
Board of Education

BY:  DATE: 6-23-26
Los Lunas Schools
Susan Chavez
Superintendent

BY: _____ DATE: _____
Village of Los Lunas
Gregory D. Martin,
Village Administrator



LOS LUNAS SCHOOLS REFUSE RATES 2026-27 (COUNTY)

	A	B	C	D	E	F	G	H
	MONTHS	LOCATION	# OF BINS	VOLUME,yd ³	PICKUPS/WEEK	PRICE PER BIN	COST PER MONTH	ANNUAL COST
1								
2								
3								
4	12	BOSQUE FARMS	1	6	5	\$377.21	\$377.21	\$4,526.52
5								
6	12	ANN PARISH	4	4	5	\$283.00	\$1,132.00	\$13,584.00
7								
8	12	TOME ELEMENTARY	2	4	5	\$283.00	\$566.00	\$6,792.00
9								
10	12	VALENCIA MIDDLE SCHOOL	3	6	5	\$445.54	\$1,336.62	\$16,039.44
11								
12	12	DESERT VIEW	1	4	5	\$283.00	\$283.00	\$3,396.00
13								
14	12	DESERT VIEW	1	6	5	\$445.54	\$445.54	\$5,346.48
15								
16	12	VHS	4	4	5	\$283.00	\$1,132.00	\$13,584.00
17								
18	12	VHS 9TH GRADE ACADEMY	1	6	5	\$377.21	\$377.21	\$4,526.52
19								
20	12	VHS STADIUM	1	6	5	\$377.21	\$377.21	\$4,526.52
21								
22						Total		\$72,321.48
23						service tax 4.875%		\$3,525.67
24						Grand Total		\$75,847.15
25								
26						Total Per Month		\$6,320.60

LOS LUNAS SCHOOLS REFUGE RATES 2026-2027 VILLAGE

	A	B	C	D	E	F	G	H	I
	MONTHS	LOCATION	# OF BINS	VOLUME, yd3	PICKUPS/WEEK	PRICE PER BIN	COST PER MONTH	ANNUAL COST	
1									
2									
3	12	CENTURY HIGH SCHOOL	2	4	5	\$283.00	\$563.77	\$6,765.24	
4									
5	12	KATHERINE GALLEGOS	2	4	5	\$283.00	\$563.77	\$6,765.24	
6									
7	12	SUNDANCE	2	4	5	\$283.00	\$563.77	\$6,765.24	
8									
9	12	RAYMOND GABALDON	2	4	5	\$283.00	\$563.77	\$6,765.24	
10									
11	12	LLMS	4	4	5	\$283.00	\$1,127.56	\$13,530.72	
12									
13	12	LLHS	6	4	5	\$283.00	\$1,691.34	\$20,296.08	
14									
15	12	DISTRICT SERVICE CENTER	2	4	3	\$193.22	\$386.44	\$4,637.28	
16									
17	12	LLE	1	4	5	\$283.00	\$283.00	\$3,396.00	
18									
19	12	LLE	1	6	5	\$377.21	\$377.21	\$4,526.52	
20									
21	12	TRC	1	4	2	\$140.71	\$140.71	\$1,688.52	
22									
23	12	VALENCIA ELEMENTARY	2	4	5	\$283.00	\$563.77	\$6,765.24	
24									
25	12	CENTRAL OFFICE	1	6	2	\$180.70	\$180.70	\$2,168.40	
26									
27							Total	\$84,069.72	
28							service tax 4.875%	\$4,098.40	
29							Grand Total	\$88,168.12	
30									
31							Total Per Month	\$7,347.34	



VILLAGE COUNCIL AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item Title:

Resolution 26-12
Final Year End Budget Adjustments – FY 2026

Presenter:

Cheryl Cates

Department:

Finance

Meeting Date:

July 23, 2026

Action Requested:

☒ Approval/Disapproval

☐ Informational

☐ Public Hearing

☐ Other

OVERVIEW/ ANALYSIS

A year end budget review of expenditure and revenue accounts for FY 2026 requires department budget increases and decreases due to changes in revenues and expenditures. This final year end budget adjustment is in addition to Resolution 25-33 approved on 9/18/2025, Resolution 25-37 approved on 12/4/2025, and Resolution 26-02 approved on 2/12/2026.

The adjustments include proposed increases in budgeted revenue to account for the addition of funding received since the approval of the final budget as well as the addition of appropriate expenditures. These adjustments have the following net effects on the following fund balances, as detailed in Resolution 26-12:

General Fund (11)	\$ 19,293,336
Water/Sewer Fund (41)	(835,434)
Solid Waste Fund (43)	671,081
Municipal Streets Fund (17)	55,742
Recreation Fund (22)	(6,749)
Infrastructure Fund (25)	3,903,377
Law Enforcement Protection Fund (27)	(98,899)
Courts Fund (28)	(13)
Local DWI Fund (29)	18,973
Cannabis Gross Receipts Tax Fund (30)	16,947
I-25 Interchange Fund (42)	(1,592,535)
LG Abatement Opioid Fund (46)	(1)
Impact Fee Fund (47)	564,297
Employee Benefit Fund (60)	650
Appreciating You Fund (62)	(602)
Firefighter Fund (65)	9,501
Cops for Kids Fund (66)	(272)

POSSIBLE ACTIONS

- Approve item
- Approve item, with changes
- Deny item
- Postpone item to a future meeting (direct staff to conduct further research)
- Table item for future discussion (direct staff to conduct further research)
- No action at this time

STRATEGIC PRIORITIES ALIGNMENT

- ☒ I-25 Interchange/Los Lunas Boulevard Corridor Project
- ☒ Quality of Life Improvements
- ☒ Infrastructure Improvements
- ☐ Economic Development
- ☐ Personnel
- ☐ N/A

BUDGET IMPACT

The combined impact to the FY 2026 budget is an increase of \$26,099,387 in revenue and an increase in expenditures of \$4,310,878, spread across all applicable funds.

LEGAL REVIEW

- ☐ Yes, by:
- ☒ Not applicable

ATTACHMENTS

Resolution 26-12 which contains the detailed budget adjustments summarized in the *Overview / Analysis* section.



VILLAGE LOS LUNAS
Resolution No. 26-12
Final Year End Budget Adjustments – FY 2026

WHEREAS, the Governing Body of the Village of Los Lunas did a budget review; and

WHEREAS, the following funds required budget increases and decreases due to changes in revenue estimates and expenditures.

General Fund (11)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
11-320-4107	Gross Receipts Taxes: Municipal	17,352,190	26,397,168	9,044,978
11-320-4109	Gross Receipts: Admin Fee	404,296	766,296	362,000
11-320-4045	Gross Receipts Taxes: EMS	356,484	435,484	79,000
11-320-4117	Gross Receipts Taxes: State Share	10,702,888	20,099,056	9,396,168
11-300-4100	Payments in Lieu of Taxes	1,310,000	1,310,749	749
11-310-4103	Franchise Tax: Electrical	1,248,844	1,972,781	723,937
11-310-4104	Franchise Tax: Gas	86,281	73,281	(13,000)
11-310-4105	Franchise Tax: Telephone	15,407	8,407	(7,000)
11-310-4106	Franchise Tax: Cable	75,307	60,307	(15,000)
11-340-4114	Other Taxes: Auto Tax 10%	105,615	128,447	22,832
11-340-4115	Other Taxes: Auto Tax 15%	42,058	54,218	12,160
11-300-4101	Property Taxes	4,583,097	5,042,107	459,010
11-380-4009	Library State Aid Grant	13,122	15,001	1,879
11-380-4013	NM Library Foundation Grant	-	3,000	3,000
11-382-4009	NM Game & Fish Grant	3,020	10,295	7,275
11-385-4018	DPS Recruitment Grant – Year 3	-	20,230	20,230
11-344-4009	Legislative Appropriation – PD	1,418,956	318,956	(1,100,000)
11-344-4010	Legislative Appropriation – Fire	65,498	83,410	17,912
11-385-4057	WIOA Reimbursements	6,000	1,000	(5,000)
11-385-4059	NMDOT Traffic Safety Grant	43,000	45,375	2,375
11-330-4113	NSF Check Charge	-	50	50
11-350-4010	Library Sales	2,500	3,725	1,225
11-350-4019	Museum Sales	2,300	2,775	475
11-350-4021	Printing & Copying: Library	5,000	8,500	3,500
11-350-4120	Paving Cuts	5,000	5,780	780
11-350-4136	Rio Metro Transportation Revenue	351,040	453,275	102,235
11-370-4026	Property Rental Revenue	65,000	30,000	(35,000)

General Fund (11) (Continued)

Revenues (Continued)

Account Number	Account Title	From	To	Change Increase (Decrease)
11-370-4029	Property Lease Revenue	471,336	638,756	167,420
11-370-4089	Facility Rental Revenue	15,000	29,270	14,270
11-385-4071	Police Overtime Reimbursement	10,000	13,830	3,830
11-386-4053	Summer Recreation: LL Schools	9,000	4,000	(5,000)
11-386-4054	Summer Recreation: Valencia County	5,000	2,000	(3,000)
11-386-4059	Summer Recreation Fees	55,000	50,000	(5,000)
11-330-4014	Sign Permit Fees	3,000	3,155	155
11-330-4108	Liquor & Cannabis Licenses	2,200	6,860	4,660
11-330-4109	Business Registrations	40,000	48,720	8,720
11-330-4111	Development Plans	25,000	46,620	21,620
11-330-4112	Other Permits	-	50	50
11-300-4122	Subdivision Engineering Fees	150,000	191,651	41,651
11-360-4125	Court Fines	75,000	87,000	12,000
11-360-4140	Automated Speed Enforcement	150,000	80,000	(70,000)
11-360-4130	Court Costs	5,000	6,425	1,425
11-360-4018	Library Fees	4,000	4,330	330
11-370-4010	Insurance Recoveries	40,000	46,200	6,200
11-370-4014	Miscellaneous / Other Revenue	42,500	51,305	8,805
11-370-4128	Proceeds from Sale of Assets	10,000	5,000	(5,000)
11-370-4090	Los Lunas Schools	-	1,430	1,430
11-380-4004	Donations/Contributions: Library	15,250	17,250	2,000
Total Increase (Decrease) in General Fund Revenues				19,293,336

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
11-433-5380	Software	79,900	186,269	106,369
Total Increase (Decrease) in General Fund Expenditures				106,369
Total Increase (Decrease) in General Fund Balance				19,186,967

Water/Sewer Fund (41)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
41-351-4010	Sewer Sales	6,190,000	6,783,497	593,497
41-351-4020	Sewer Connection Fees	25,000	35,271	10,271
41-351-4030	Sewer Penalties	36,000	43,242	7,242
41-352-4020	Water Connection Fees	80,000	135,625	55,625
41-352-4025	Water Rights Income	100,000	179,455	79,455

Water/Sewer Fund (41) (Continued)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
41-352-4030	Water Penalties	54,000	59,248	5,248
41-352-4050	NSF Check Charge	6,300	11,569	5,269
41-352-4158	Composting Revenue	-	77	77
41-353-4010	Gross Receipts Tax	500,000	639,507	139,507
41-306-4060	Interest Income	18,500	20,206	1,706
41-306-4062	Interest Income: Meter Deposit	100	249	149
Total Increase (Decrease) in Water/Sewer Fund Revenues				898,046

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
41-422-5500	Gross Receipts Taxes	515,850	705,715	189,865
41-422-5601	Tank No. 3 Site Improvements	-	5,399	5,399
41-422-5609	Emergency Water/Sewer Repair	130,000	227,452	97,452
41-422-5610	NM 6 Rail Park Water Line	84,417	1,209,829	1,125,412
41-422-5611	NM 6 Rail Park Booster Station	-	5,153	5,153
41-422-5670	Machinery & Equipment	380,000	434,164	54,164
41-422-5696	Main Street Manholes	32,900	96,749	63,849
41-422-5698	Water/Sewer Extensions	675,000	867,189	192,189
Total Increase (Decrease) in Water/Sewer Fund Expenditures				1,733,483
Total Increase (Decrease) in Water/Sewer Fund Balance				(835,434)

Solid Waste Fund (43)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
43-320-4041	Gross Receipts Taxes: Environment	555,815	1,050,561	494,746
43-343-4010	Solid Waste Sales	2,500,000	2,802,761	302,761
43-343-4070	Roll Off Bin Franchise Fees	52,000	52,268	268
43-343-4044	Composting Revenue	-	6	6
43-306-4011	Miscellaneous Revenue	-	5,001	5,001
43-306-4060	Interest Income	5,000	5,680	680
43-306-4062	Interest Income: Meter Deposit	235	249	14
43-343-4042	Recycling Revenues	40,000	49,018	9,018
Total Increase (Decrease) in Solid Waste Fund Revenues				812,494

Solid Waste Fund (43) (Continued)

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
43-423-5116	Gross Receipts Admin Fee	15,801	30,043	14,242
43-423-5500	Gross Receipts Tax Expense	132,000	152,846	20,846
43-423-5661	Vehicles	346,413	443,423	97,010
43-423-5670	Machinery & Equipment	-	9,315	9,315
Total Increase (Decrease) in Solid Waste Fund Expenditures				141,413
Total Increase (Decrease) in Solid Waste Fund Balance				67,998

Municipal Street Improvement Fund (17)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
17-340-4113	Gasoline Tax	183,627	239,309	55,682
17-306-4060	Interest Income	1,200	1,260	60
Total Increase (Decrease) in Municipal Street Improvement Fund Revenue				55,742
Total Increase (Decrease) in Municipal Street Improvement Fund Balance				55,742

Recreation Fund (22)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
22-307-4132	Special Activities	70,000	87,925	17,925
22-353-4010	Gross Receipts Tax	5,000	8,470	3,470
Total Increase (Decrease) in Recreation Fund Revenue				21,395

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
22-410-5440	Other Services	20,000	31,552	11,552
22-410-5500	Gross Receipts Tax	7,808	11,351	3,543
22-410-5590	Other Operating Costs	50,000	63,046	13,046
Total Increase (Decrease) in Recreation Fund Revenue				28,141
Total Increase (Decrease) in Recreation Fund Balance				(6,746)

Infrastructure Fund (25)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
25-320-4143	Gross Receipts Taxes: Infrastructure	2,215,071	4,111,913	1,896,842
25-320-4144	Gross Receipts Taxes: Infrastructure	2,126,466	4,092,474	1,966,008
25-321-4001	NMDOT Jubilee/Sun Ranch Trail	-	641,130	641,130
Total Increase (Decrease) in Infrastructure Fund Revenue				4,503,980

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
25-406-5516	Gross Receipts Tax: Admin Fee	118,337	238,939	120,602
25-406-5580	Repairs and Maintenance	679,738	733,278	53,540
25-406-5612	Parking Lot/Drainage Improvements	200,000	243,335	43,335
25-406-5622	NM 6 & I-25 Operational Improvements	4,805,063	4,965,860	160,797
25-406-5641	Right of Way Improvements	525,000	543,659	18,659
25-406-5652	Local Street Improvements	1,095,990	1,301,065	205,075
25-492-6010	Transfer to 2016 GRT Bond Fund	258,374	256,969	(1,405)
Total Increase (Decrease) in Infrastructure Fund Expenditures				600,603
Total Increase (Decrease) in Infrastructure Fund Balance				3,903,377

Law Enforcement Protection Fund (27)

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
27-404-5313	Field Supplies	100,000	198,899.03	98,899.03
Total Increase (Decrease) in Law Enforcement Protection Fund Expenditures				98,899.03
Total Increase (Decrease) in Law Enforcement Protection Fund Balance				(98,899.03)

Court Trust Fund (28)

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
28-402-5590	Other Operating Costs	100	113	13
Total Increase (Decrease) in Court Trust Fund Expenditures				13
Total Increase (Decrease) in Court Trust Fund Balance				(13)

Local DWI Fund (29)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
29-385-4010	Program Fees	27,606	41,417	13,811
29-385-4011	Court Fines	5,500	10,662	5,162
Total Increase (Decrease) in Local DWI Fund Revenues				18,973
Total Increase (Decrease) in Local DWI Fund Balance				18,973

Cannabis Gross Receipts Tax Fund (30)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
30-340-4131	Cannabis Gross Receipts Tax	170,400	196,782	26,382
30-340-4132	Cannabis GRT Tax: Admin Fee	15,336	5,901	-9,435
Total Increase (Decrease) in Cannabis GRT Fund Revenue				16,947
Total Increase (Decrease) in Cannabis GRT Fund Balance				16,947

I-25 Interchange Fund (42)

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
42-406-5410	Non-Fed Professional Services	9,287	19,106	9,819
42-406-5420	Non-Fed Attorney Fees	19,831	22,274	2,443
42-406-5667	I-25 Interchange/E-W Corridor	130,640	142,431	11,791
42-406-5671	INFRA Grant – I-25 Project	15,625,000	15,880,744	255,744
42-406-5674	NM Match Grant FY25	1,500,000	2,812,738	1,312,738
Total Increase (Decrease) in I-25 Interchange Fund Expenditures				1,592,535
Total Increase (Decrease) in I-25 Interchange Fund Balance				(1,592,535)

Local Government Abatement Opioid Fund (46)

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
46-404-5590	Opioid Remediation Collaborative (ORC)	1,661,999	1,662,000	1
Total Increase (Decrease) in Local Government Abatement Opioid Fund Expenditures				1
Total Increase (Decrease) in Local Government Abatement Opioid Fund Balance				(1)

Impact Fee Fund (47)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
47-340-4001	Sewer Impact Fees	250,000	401,640	151,640
47-340-4002	Water Impact Fees	250,000	423,471	173,471
47-340-4003	Parks Impact Fees	200,000	439,186	239,186
Total Increase (Decrease) in Impact Fee Fund Revenue				564,297
Total Increase (Decrease) in Impact Fee Fund Balance				564,297

Employee Benefit Fund (60)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
60-306-4060	Interest Income	4,000	4,650	650
Total Increase (Decrease) in Employee Benefit Fund Revenue				650
Total Increase (Decrease) in Employee Benefit Fund Balance				650

Appreciating You Fund (62)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
62-370-4710	Donations/Contributions	5,129	6,697	1,568
Total Increase (Decrease) in Appreciating You Fund Revenue				1,568

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
62-500-5501	Operating Costs	5,165	6,131	966
Total Increase (Decrease) in Appreciating You Fund Expenditures				966
Total Increase (Decrease) in Appreciating You Fund Balance				(602)

Firefighter Fund (65)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
65-370-4710	Donations/Contributions	1,025	10,526	9,501
Total Increase (Decrease) in Firefighter Fund Revenue				9,501
Total Increase (Decrease) in Firefighter Fund Balance				9,501

Cops for Kids Fund (66)

Revenues

Account Number	Account Title	From	To	Change Increase (Decrease)
66-370-4710	Donations/Contributions	5,100	9,607	4,507
Total Increase (Decrease) in Cops for Kids Fund Revenue				4,507

Expenditures

Account Number	Account Title	From	To	Change Increase (Decrease)
66-404-5501	Operating Costs	5,100	9,879	4,779
Total Increase (Decrease) in Cops for Kids Fund Expenditures				4,779
Total Increase (Decrease) in Cops for Kids Fund Balance				(272)

NOW, THEREFORE BE IT RESOLVED, the Governing Body of the Village of Los Lunas respectfully requests the Department of Finance, Local Government Division to approve these budget adjustments.

PASSED, APPROVED, SIGNED AND ADOPTED THIS 23rd DAY OF JULY 2026.

Charles Griego, Mayor

ATTEST:

Gregory D. Martin, Village Administrator



VILLAGE COUNCIL AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item Title:

Fourth Quarter Financial Report for Period Ending June 30, 2026
Resolution 26-13

Presenter:

Cheryl Cates

Department:

Finance

Meeting Date:

July 23, 2026

Action Requested:

☒ Approval/Disapproval

☐ Informational

☐ Public Hearing

☐ Other

OVERVIEW/ ANALYSIS

The New Mexico Department of Finance Administration (DFA) requires approval of the fourth quarter financial report for FY 2026 from the governing body of the Village. The fiscal year 2026, fourth quarter financial statement summarizes all revenue and expenditures, budget adjustment requests, investments, and roll forward cash balances for FY 2026.

POSSIBLE ACTIONS

- Approve item
- Approve item, with changes
- Deny item
- Postpone item to a future meeting (direct staff to conduct further research)
- Table item for future discussion (direct staff to conduct further research)
- No action at this time

STRATEGIC PRIORITIES ALIGNMENT

- ☐ I-25 Interchange/Los Lunas Boulevard Corridor Project
- ☐ Quality of Life Improvements
- ☐ Infrastructure Improvements
- ☐ Economic Development
- ☐ Personnel
- ☐ N/A

BUDGET IMPACT

None

LEGAL REVIEW

- ☐ Yes, by:
- ☐ Not applicable

ATTACHMENTS

Financial statements for the fiscal year ending June 30, 2026.

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
PROPERTY TAXES	1,381,717.05	6,352,851.25	5,893,097.00	(459,754.25)	107.8
INTEREST INCOME	219,588.64	1,902,595.16	1,825,820.00	(76,775.16)	104.2
FRANCHISE TAXES	217,798.28	2,113,597.37	1,425,839.00	(687,758.37)	148.2
GROSS RECEIPTS TAXES	5,913,525.99	46,165,267.39	28,007,266.00	(18,158,001.39)	164.8
LICENSES AND PERMITS	5,120.04	317,387.33	240,400.00	(76,987.33)	132.0
AUTOMOBILE TAXES	16,484.36	182,661.70	147,673.00	(34,988.70)	123.7
LEGISLATIVE APPROPRIATION	27,000.13	452,806.22	1,941,200.00	1,488,393.78	23.3
CHARGES FOR SERVICES	113,731.00	1,500,247.96	1,393,626.00	(106,621.96)	107.7
FINES AND FORFEITURES	4,611.59	171,695.15	234,000.00	62,304.85	73.4
MISCELLANEOUS REVENUES	165,444.89	835,431.00	681,336.00	(154,095.00)	122.6
CHARGES FOR SERVICES - LIBRARY	367.01	121,452.79	119,100.00	(2,352.79)	102.0
INTERGOVERNMENTAL GRANTS	.00	47,293.00	40,020.00	(7,273.00)	118.2
INTERGOVERNMENTAL GRANTS	13,800.00	174,221.41	173,850.00	(371.41)	100.2
CHARGES FOR SERVICES - RECREAT	5,187.50	46,592.50	69,000.00	22,407.50	67.5
	8,084,376.48	60,384,100.23	42,192,227.00	(18,191,873.23)	143.1
<u>EXPENDITURES</u>					
MUNICIPAL COURT	27,734.56	364,915.65	389,295.00	24,379.35	93.7
POLICE	583,074.47	8,992,488.73	11,645,394.00	2,652,905.27	77.2
FIRE	393,097.92	4,843,086.66	7,393,745.00	2,550,658.34	65.5
STREETS	177,108.94	3,021,285.80	4,671,321.00	1,650,035.20	64.7
LIBRARY	89,013.73	1,179,684.05	1,380,699.00	201,014.95	85.4
MUSEUM	26,308.08	338,320.54	441,102.00	102,781.46	76.7
FLEET MAINTENANCE	96,629.20	971,763.55	1,576,678.00	604,914.45	61.6
MAYOR AND COUNCIL	18,026.26	420,381.02	436,272.00	15,890.98	96.4
VILLAGE ADMINISTRATOR	60,494.15	844,973.40	1,091,018.25	246,044.85	77.5
FINANCE	183,627.51	1,254,583.05	1,281,581.72	26,998.67	97.9
UTILITY BILLING	48,845.48	643,859.73	744,085.59	100,225.86	86.5
INFORMATION TECHNOLOGY	125,675.66	1,488,144.17	1,809,570.78	321,426.61	82.2
HUMAN RESOURCES	49,074.46	509,097.07	594,450.00	85,352.93	85.6
PARKS	147,069.02	1,726,698.65	2,472,893.00	746,194.35	69.8
RECREATION	183,593.56	1,029,916.05	1,078,346.00	48,429.95	95.5
OPEN SPACE	53,985.34	686,373.63	793,755.00	107,381.37	86.5
FACILITY MAINTENANCE	71,497.42	881,816.55	1,154,390.00	272,573.45	76.4
PLANNING	66,705.37	776,802.51	866,201.00	89,398.49	89.7
ECONOMIC DEVELOPMENT	18,419.76	300,886.00	352,514.55	51,628.55	85.4
CODE ENFORCEMENT	45,462.60	685,092.44	735,717.00	50,624.56	93.1
TRANSFERS OUT	.00	19,259,785.00	19,259,785.00	.00	100.0
	2,465,443.49	50,219,954.25	60,168,813.89	9,948,859.64	83.5
	5,618,932.99	10,164,145.98	(17,976,586.89)	(28,140,732.87)	56.5

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

LODGERS TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
LODGERS TAX REVENUE	17,181.87	129,142.91	132,416.00	3,273.09	97.5
	17,181.87	129,142.91	132,416.00	3,273.09	97.5
<u>EXPENDITURES</u>					
EXPENDITURES	2,792.88	45,541.84	65,000.00	19,458.16	70.1
	2,792.88	45,541.84	65,000.00	19,458.16	70.1
	14,388.99	83,601.07	67,416.00	(16,185.07)	124.0

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

MUNICIPAL STREET IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
EARNED INTEREST	103.77	1,255.90	1,200.00	(55.90)	104.7
GASOLINE TAXES	31,993.23	388,678.30	333,881.00	(54,797.30)	116.4
TRANSFER IN	.00	183,064.00	183,064.00	.00	100.0
	<u>32,097.00</u>	<u>572,998.20</u>	<u>518,145.00</u>	<u>(54,853.20)</u>	<u>110.6</u>
<u>EXPENDITURES</u>					
EXPENDITURES	.00	233,648.46	233,649.46	1.00	100.0
	<u>.00</u>	<u>233,648.46</u>	<u>233,649.46</u>	<u>1.00</u>	<u>100.0</u>
	<u>32,097.00</u>	<u>339,349.74</u>	<u>284,495.54</u>	<u>(54,854.20)</u>	<u>119.3</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

FIRE/EMT RECRUITMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
STATE ALLOTMENT	.00	56,250.00	56,250.00	.00	100.0
	.00	56,250.00	56,250.00	.00	100.0
<u>EXPENDITURES</u>					
EXPENDITURES	.00	56,250.00	56,250.00	.00	100.0
	.00	56,250.00	56,250.00	.00	100.0
	.00	.00	.00	.00	.0

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

FIRE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
STATE ALLOTMENT	.00	965,573.00	965,573.00	.00	100.0
	.00	965,573.00	965,573.00	.00	100.0
<u>EXPENDITURES</u>					
EXPENDITURES	28,937.67	230,072.76	1,571,293.00	1,341,220.24	14.6
	28,937.67	230,072.76	1,571,293.00	1,341,220.24	14.6
	(28,937.67)	735,500.24	(605,720.00)	(1,341,220.24)	121.4

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
RECREATION PROGRAMS	8,455.26	161,791.64	155,000.00	(6,791.64)	104.4
GROSS RECEIPTS TAX	558.60	8,467.45	5,000.00	(3,467.45)	169.4
	<u>9,013.86</u>	<u>170,259.09</u>	<u>160,000.00</u>	<u>(10,259.09)</u>	<u>106.4</u>
<u>EXPENDITURES</u>					
EXPENDITURES	22,584.49	169,193.94	150,000.00	(19,193.94)	112.8
	<u>22,584.49</u>	<u>169,193.94</u>	<u>150,000.00</u>	<u>(19,193.94)</u>	<u>112.8</u>
	<u>(13,570.63)</u>	<u>1,065.15</u>	<u>10,000.00</u>	<u>8,934.85</u>	<u>10.7</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

INTERGOVERNMENTAL GRANT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL GRANTS	.00	.00	124,770.00	124,770.00	.0
	.00	.00	124,770.00	124,770.00	.0
<u>EXPENDITURES</u>					
EXPENDITURES	.00	.00	124,770.00	124,770.00	.0
	.00	.00	124,770.00	124,770.00	.0
	.00	.00	.00	.00	.0

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

INFRASTRUCTURE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
GROSS RECEIPTS TAX	1,059,803.00	8,204,384.47	4,341,537.00	(3,862,847.47)	189.0
HSIP FUNDING	641,128.14	2,735,439.99	5,825,383.00	3,089,943.01	47.0
STP-E FUNDING	.00	131,838.52	3,220,575.00	3,088,736.48	4.1
TRANSFER REVENUE	.00	1,850,000.00	1,850,000.00	.00	100.0
INSURANCE RECOVERIES	.00	14,571.82	30,000.00	15,428.18	48.6
	<u>1,700,931.14</u>	<u>12,936,234.80</u>	<u>15,267,495.00</u>	<u>2,331,260.20</u>	<u>84.7</u>
<u>EXPENDITURES</u>					
EXPENDITURES	733,549.20	9,813,705.34	18,508,296.00	8,694,590.66	53.0
TRANSFER OUT	.00	256,970.00	258,374.00	1,404.00	99.5
	<u>733,549.20</u>	<u>10,070,675.34</u>	<u>18,766,670.00</u>	<u>8,695,994.66</u>	<u>53.7</u>
	<u>967,381.94</u>	<u>2,865,559.46</u>	<u>(3,499,175.00)</u>	<u>(6,364,734.46)</u>	<u>81.9</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

LOCAL GOVERNMENT CORRECTION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
CORRECTION FEES	.00	249.24	600.00	350.76	41.5
	.00	249.24	600.00	350.76	41.5
<u>EXPENDITURES</u>					
EXPENDITURES	4,440.00	35,540.00	60,000.00	24,460.00	59.2
	4,440.00	35,540.00	60,000.00	24,460.00	59.2
	(4,440.00)	(35,290.76)	(59,400.00)	(24,109.24)	(59.4)

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

LAW ENFORCEMENT PROTECTION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
STATE ALLOTMENT	.00	159,500.00	159,500.00	.00	100.0
	.00	159,500.00	159,500.00	.00	100.0
<u>EXPENDITURES</u>					
EXPENDITURES	93,280.34	202,562.49	174,740.00	(27,822.49)	115.9
	93,280.34	202,562.49	174,740.00	(27,822.49)	115.9
	(93,280.34)	(43,062.49)	(15,240.00)	27,822.49	(282.6)

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

COURT TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
COURT EDUCAT'L/AUTOMATION FEES	.00	111.26	200.00	88.74	55.6
	.00	111.26	200.00	88.74	55.6
<u>EXPENDITURES</u>					
EXPENDITURES	.00	111.26	100.00	(11.26)	111.3
	.00	111.26	100.00	(11.26)	111.3
	.00	.00	100.00	100.00	.0

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

LOCAL DWI FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
PROGRAM FEES	4,540.00	52,075.00	33,106.00	(18,969.00)	157.3
DWI GRANT 19-D-J-G-33	.00	665,716.21	707,423.00	41,706.79	94.1
	<u>4,540.00</u>	<u>717,791.21</u>	<u>740,529.00</u>	<u>22,737.79</u>	<u>96.9</u>
<u>EXPENDITURES</u>					
EXPENDITURES	63,186.47	677,306.12	740,950.00	63,643.88	91.4
	<u>63,186.47</u>	<u>677,306.12</u>	<u>740,950.00</u>	<u>63,643.88</u>	<u>91.4</u>
	<u>(58,646.47)</u>	<u>40,485.09</u>	<u>(421.00)</u>	<u>(40,906.09)</u>	<u>9616.4</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

CANNABIS GROSS RECEIPT TAX

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
CANNABIS EXCISE TAX	26,198.64	190,877.05	155,064.00	(35,813.05)	123.1
	26,198.64	190,877.05	155,064.00	(35,813.05)	123.1
<u>EXPENDITURES</u>					
	.00	.00	.00	.00	.0
	26,198.64	190,877.05	155,064.00	(35,813.05)	123.1

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

DANIEL FERNANDEZ PARK FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
LEGISLATIVE APPROPRIATION	.00	532,718.29	532,720.00	1.71	100.0
	.00	532,718.29	532,720.00	1.71	100.0
<u>EXPENDITURES</u>					
EXPENDITURES	.00	.00	9,600.00	9,600.00	.0
	.00	.00	9,600.00	9,600.00	.0
	.00	532,718.29	523,120.00	(9,598.29)	101.8

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GRT REVENUE BOND 2016 FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
2016 SERIES GRTRB TRANSFER REV	.00	256,970.00	256,970.00	.00	100.0
	.00	256,970.00	256,970.00	.00	100.0
<u>EXPENDITURES</u>					
EXPENDITURES	.00	257,319.06	257,320.00	.94	100.0
	.00	257,319.06	257,320.00	.94	100.0
	.00	(349.06)	(350.00)	(.94)	(99.7)

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

G.O. BOND 2016 FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
PROPERTY TAXES	136,653.33	499,889.62	712,844.00	212,954.38	70.1
	136,653.33	499,889.62	712,844.00	212,954.38	70.1
<u>EXPENDITURES</u>					
EXPENDITURES	.00	462,406.58	462,407.50	.92	100.0
	.00	462,406.58	462,407.50	.92	100.0
	136,653.33	37,483.04	250,436.50	212,953.46	15.0

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

PARK IMPROVEMENTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
LEGISLATIVE APPROPRIATION	.00	890,770.22	4,636,458.00	3,745,687.78	19.2
TRANSFER IN	.00	1,500,000.00	1,500,000.00	.00	100.0
	<u>.00</u>	<u>2,390,770.22</u>	<u>6,136,458.00</u>	<u>3,745,687.78</u>	<u>39.0</u>
<u>EXPENDITURES</u>					
EXPENDITURES	1,707,532.79	3,489,181.27	7,253,260.00	3,764,078.73	48.1
	<u>1,707,532.79</u>	<u>3,489,181.27</u>	<u>7,253,260.00</u>	<u>3,764,078.73</u>	<u>48.1</u>
	<u>(1,707,532.79)</u>	<u>(1,098,411.05)</u>	<u>(1,116,802.00)</u>	<u>(18,390.95)</u>	<u>(98.4)</u>

VILLAGE OF LOS LUNAS
 FUND SUMMARY
 FOR THE 12 MONTHS ENDING JUNE 30, 2026

EMERGENCY MEDICAL SERVICE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
STATE ALLOTMENT	<u>.00</u>	<u>82,422.00</u>	<u>100,000.00</u>	<u>17,578.00</u>	<u>82.4</u>
	<u>.00</u>	<u>82,422.00</u>	<u>100,000.00</u>	<u>17,578.00</u>	<u>82.4</u>
<u>EXPENDITURES</u>					
EXPENDITURES	<u>21,908.24</u>	<u>82,422.00</u>	<u>145,922.00</u>	<u>63,500.00</u>	<u>56.5</u>
	<u>21,908.24</u>	<u>82,422.00</u>	<u>145,922.00</u>	<u>63,500.00</u>	<u>56.5</u>
	<u>(21,908.24)</u>	<u>.00</u>	<u>(45,922.00)</u>	<u>(45,922.00)</u>	<u>.0</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

SPORTS COMPLEX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
LEGISLATIVE APPROPRIATION	158,621.93	230,108.29	336,412.00	106,303.71	68.4
	158,621.93	230,108.29	336,412.00	106,303.71	68.4
<u>EXPENDITURES</u>					
EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
	.00	.00	20,000.00	20,000.00	.0
	158,621.93	230,108.29	316,412.00	86,303.71	72.7

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
EARNED INTEREST	762.91	20,451.43	18,600.00	(1,851.43)	110.0
TRANSFER REVENUE	.00	2,850,000.00	2,850,000.00	.00	100.0
SEWER SALES & SERVICE	(2,236.71)	6,862,005.27	6,251,000.00	(611,005.27)	109.8
WATER SALES & SERVICE	13,158.50	6,715,114.65	7,244,300.00	529,185.35	92.7
GROSS RECEIPTS TAX	.00	639,505.69	500,000.00	(139,505.69)	127.9
EPA LOAN	.00	.00	800,000.00	800,000.00	.0
MISC REVENUE	.00	4,740.52	5,000.00	259.48	94.8
EDA GRANT	.00	.00	1,959,752.00	1,959,752.00	.0
	<u>11,684.70</u>	<u>17,091,817.56</u>	<u>19,628,652.00</u>	<u>2,536,834.44</u>	<u>87.1</u>
<u>EXPENDITURES</u>					
WASTE WATER TREATMENT PLANT	352,443.25	7,300,007.07	11,123,041.67	3,823,034.60	65.6
WATER/SEWER	490,054.18	7,222,531.99	8,817,074.96	1,594,542.97	81.9
TRANSFER OUT	.00	183,064.00	183,064.00	.00	100.0
	<u>842,497.43</u>	<u>14,705,603.06</u>	<u>20,123,180.63</u>	<u>5,417,577.57</u>	<u>73.1</u>
	<u>(830,812.73)</u>	<u>2,386,214.50</u>	<u>(494,528.63)</u>	<u>(2,880,743.13)</u>	<u>482.5</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

I-25 INTERCHANGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
NMDOT GRANT REVENUE	14,000,000.00	52,188,474.14	172,653,681.00	120,465,206.86	30.2
TRANSFERS IN	.00	13,000,000.00	13,000,000.00	.00	100.0
	<u>14,000,000.00</u>	<u>65,188,474.14</u>	<u>185,653,681.00</u>	<u>120,465,206.86</u>	<u>35.1</u>
<u>EXPENDITURES</u>					
EXPENDITURES	<u>3,944,038.40</u>	<u>53,165,771.20</u>	<u>111,273,885.00</u>	<u>58,108,113.80</u>	<u>47.8</u>
	<u>3,944,038.40</u>	<u>53,165,771.20</u>	<u>111,273,885.00</u>	<u>58,108,113.80</u>	<u>47.8</u>
	<u>10,055,961.60</u>	<u>12,022,702.94</u>	<u>74,379,796.00</u>	<u>62,357,093.06</u>	<u>16.2</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

SOLID WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
EARNED INTEREST	489.97	112,560.98	120,187.00	7,626.02	93.7
GROSS RECEIPTS TAX	132,523.37	1,050,559.50	555,815.00	(494,744.50)	189.0
SOLID WASTE SALES & SERVICE	5,869.10	2,930,481.28	2,621,500.00	(308,981.28)	111.8
GROSS RECEIPTS TAX	.00	135,738.25	141,000.00	5,261.75	96.3
	<u>138,882.44</u>	<u>4,229,340.01</u>	<u>3,438,502.00</u>	<u>(790,838.01)</u>	<u>123.0</u>
<u>EXPENDITURES</u>					
SOLID WASTE EXPENSE	<u>246,892.52</u>	<u>4,621,200.00</u>	<u>6,463,059.00</u>	<u>1,841,859.00</u>	<u>71.5</u>
	<u>246,892.52</u>	<u>4,621,200.00</u>	<u>6,463,059.00</u>	<u>1,841,859.00</u>	<u>71.5</u>
	<u>(108,010.08)</u>	<u>(391,859.99)</u>	<u>(3,024,557.00)</u>	<u>(2,632,697.01)</u>	<u>(13.0)</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

LG ABATEMENT OPIOID FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
REVENUE	.00	1,285,899.92	1,364,802.00	78,902.08	94.2
	<u>.00</u>	<u>1,285,899.92</u>	<u>1,364,802.00</u>	<u>78,902.08</u>	<u>94.2</u>
<u>EXPENDITURES</u>					
OPERTING COSTS	1,661,999.26	1,661,999.26	1,661,999.00	(.26)	100.0
	<u>1,661,999.26</u>	<u>1,661,999.26</u>	<u>1,661,999.00</u>	<u>(.26)</u>	<u>100.0</u>
	<u>(1,661,999.26)</u>	<u>(376,099.34)</u>	<u>(297,197.00)</u>	<u>78,902.34</u>	<u>(126.6)</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
IMPACT FEES	50,121.46	1,264,291.46	700,000.00	(564,291.46)	180.6
	50,121.46	1,264,291.46	700,000.00	(564,291.46)	180.6
<u>EXPENDITURES</u>					
SEWER EXPENDITURES	.00	156,052.65	683,801.00	527,748.35	22.8
WATER EXPENDITURES	.00	.00	120,000.00	120,000.00	.0
PARK EXPENDITURES	.00	125,959.53	126,063.00	103.47	99.9
	.00	282,012.18	929,864.00	647,851.82	30.3
	50,121.46	982,279.28	(229,864.00)	(1,212,143.28)	427.3

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

EMPLOYEE BENEFIT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
EARNED INTEREST	381.61	4,647.22	4,000.00	(647.22)	116.2
EMPLOYEE RET HEALTH CONTRIBUTI	47,570.47	630,029.34	786,302.00	156,272.66	80.1
RETIREE PREMIUM PAYMENT	10,430.67	121,755.02	137,640.00	15,884.98	88.5
	<u>58,382.75</u>	<u>756,431.58</u>	<u>927,942.00</u>	<u>171,510.42</u>	<u>81.5</u>
<u>EXPENDITURES</u>					
EMPLOYEE BENEFIT PAYMENT EXP	20,517.25	240,193.44	276,587.00	36,393.56	86.8
	<u>20,517.25</u>	<u>240,193.44</u>	<u>276,587.00</u>	<u>36,393.56</u>	<u>86.8</u>
	<u>37,865.50</u>	<u>516,238.14</u>	<u>651,355.00</u>	<u>135,116.86</u>	<u>79.3</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

AMERICAN RESCUE PLAN ACT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
SOURCE 348	.00	59,785.00	59,785.00	.00	100.0
	.00	59,785.00	59,785.00	.00	100.0
<u>EXPENDITURES</u>					
AMERICAN RESCUE PLAN EXPENSE	.00	62,589.40	62,590.00	.60	100.0
	.00	62,589.40	62,590.00	.60	100.0
	.00	(2,804.40)	(2,805.00)	(.60)	(100.0)

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

APPRECIATING YOU FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
DONATIONS/CONTRIBUTIONS	263.00	6,696.00	5,129.00	(1,567.00)	130.6
	263.00	6,696.00	5,129.00	(1,567.00)	130.6
<u>EXPENDITURES</u>					
EXPENDITURES	.00	6,129.56	5,165.00	(964.56)	118.7
	.00	6,129.56	5,165.00	(964.56)	118.7
	263.00	566.44	(36.00)	(602.44)	1573.4

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

POLICE EVIDENCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
CASH COLLECTED AS EVIDENCE	.00	1,088.22	10,000.00	8,911.78	10.9
	<u>.00</u>	<u>1,088.22</u>	<u>10,000.00</u>	<u>8,911.78</u>	<u>10.9</u>
<u>EXPENDITURES</u>					
EXPENDITURES	.00	6,321.00	10,000.00	3,679.00	63.2
	<u>.00</u>	<u>6,321.00</u>	<u>10,000.00</u>	<u>3,679.00</u>	<u>63.2</u>
	<u>.00</u>	<u>(5,232.78)</u>	<u>.00</u>	<u>5,232.78</u>	<u>.0</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

VOLUNTEER FIREFIGHTER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
DONATIONS/CONTRIBUTIONS	243.00	10,525.00	1,025.00	(9,500.00)	1026.8
	<u>243.00</u>	<u>10,525.00</u>	<u>1,025.00</u>	<u>(9,500.00)</u>	<u>1026.8</u>
<u>EXPENDITURES</u>					
EXPENDITURES	.00	2,471.62	3,000.00	528.38	82.4
	<u>.00</u>	<u>2,471.62</u>	<u>3,000.00</u>	<u>528.38</u>	<u>82.4</u>
	<u>243.00</u>	<u>8,053.38</u>	<u>(1,975.00)</u>	<u>(10,028.38)</u>	<u>407.8</u>

VILLAGE OF LOS LUNAS
FUND SUMMARY
FOR THE 12 MONTHS ENDING JUNE 30, 2026

COPS FOR KIDS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
DONATIONS/CONTRIBUTIONS	411.00	9,605.69	5,100.00	(4,505.69)	188.4
	411.00	9,605.69	5,100.00	(4,505.69)	188.4
<u>EXPENDITURES</u>					
EXPENDITURES	.00	9,877.47	5,100.00	(4,777.47)	193.7
	.00	9,877.47	5,100.00	(4,777.47)	193.7
	411.00	(271.78)	.00	271.78	.0



VILLAGE OF LOS LUNAS
Resolution No. 26-13

**A RESOLUTION APPROVING THE FOURTH QUARTER FINANCIAL REPORT
FOR THE PERIOD ENDING JUNE 30, 2026 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, the final quarterly report has been reviewed and approved to ensure the accuracy of the beginning balances used on the FY 2027 budget and the ending cash balances used on the FY 2026 budget; and

WHEREAS, it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for Fiscal Year 2026

NOW, THEREFORE, BE IT RESOLVED that the Governing Body of the Village of Los Lunas, State of New Mexico hereby approves the final quarterly report for FY 2026 hereinafter described as Attachment "A" and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

PASSED, ACCEPTED AND APPROVED by the Governing Body at its regular meeting on July 23, 2026.

ATTEST:

VILLAGE OF LOS LUNAS GOVERNING BODY:

Gregory D. Martin, Village Administrator

Charles Griego, Mayor

Christopher Ortiz, Councilor

Gino M. Romero, Councilor

Matthew D. Chavez, Councilor

James Runyon, Councilor



VILLAGE COUNCIL AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item Title:

Resolution 26-14 Fiscal Year 2027 Revenue and Expenditure
(Final) Budget for the Village of Los Lunas

Presenter:

Cheryl Cates

Department:

Finance

Meeting Date:

July 23, 2026

Action Requested:

☒ Approval/Disapproval

☐ Informational

☐ Public Hearing

☐ Other

OVERVIEW/ ANALYSIS

The Fiscal Year 2027 Final Budget is presented to the Village Council for their approval or disapproval. The FY 2027 Final Budget was developed through the coordination of all user departments, elected officials and the budget staff, in accordance with all state statutes and guidelines developed and administered by the State of New Mexico Department of Finance and Administration (DFA). State law requires that budgets approved by DFA be made part of the minutes of the Governing Body. The approved FY 2027 Final Budget must be submitted to DFA by the deadline of July 31, 2026.

The following table summarizes the net changes to various funds as a result of necessary budget changes between the FY2027 Interim Budget approved on May 7, 2026 and the final budget presented on July 23, 2026.

General Fund (11)	\$ 106,058
Infrastructure Fund (25)	(2,773,607)
Water/Sewer Fund (41)	(1,420,341)
Solid Waste Fund (43)	(37,550)
Local DWI Fund (29)	(3)
Park Improvements Fund (38)	(3,242,477)
I-25 Interchange Fund (42)	(1,527,000)
LG Abatement Opioid Fund (46)	19,345
Impact Fee Fund (47)	(504,663)

POSSIBLE ACTIONS

- Approve item
- Approve item, with changes
- Deny item
- Postpone item to a future meeting (direct staff to conduct further research)
- Table item for future discussion (direct staff to conduct further research)
- No action at this time

STRATEGIC PRIORITIES ALIGNMENT

- ☒ I-25 Interchange/Los Lunas Boulevard Corridor Project
- ☒ Quality of Life Improvements
- ☒ Infrastructure Improvements
- ☒ Economic Development
- ☒ Personnel
- ☐ N/A

BUDGET IMPACT

Refer to the Overview/Analysis section and attached Budget Summary Memorandum.

LEGAL REVIEW

- ☐ Yes, by:
- ☒ Not applicable

ATTACHMENTS

- 1) Resolution 26-14 Fiscal Year 2027 Revenue and Expenditure (Final) Budget for the Village of Los Lunas
- 2) Fiscal Year 2027 Final Budget Summary Memorandum
- 3) Fiscal Year 2027 Final Budget



VILLAGE OF LOS LUNAS
Resolution No. 26-14

**A RESOLUTION ADOPTING THE FISCAL YEAR 2027 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 2027; 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 Governing Body that the proposed budget meets the requirements and priorities of the Village of Los Lunas, as currently determined for the Fiscal Year 2027.

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 Fiscal Year 2027 for the Village of Los Lunas, and respectfully request approval by the Local Government Division of the New Mexico State Department of Finance and Administration.

PASSED, APPROVED AND ADOPTED by the Governing Body at its regular meeting on July 23, 2026.

ATTEST:

Gregory D. Martin, Village Administrator

Charles Griego, Mayor

Christopher Ortiz, Councilor

Gino Romero, Councilor

Matthew D. Chavez, Councilor

James T. Runyon, Councilor



MEMORANDUM

To: Honorable Mayor and Village Council
From: Gregory Martin, Village Administrator
Cc: Leadership Team; Budget Team
Date: July 16, 2026
Subject: **Proposed FY 2027 Final Budget Summary**

This memorandum summarizes the proposed FY 2027 Final Budget, including any changes made from the Interim Budget that was approved at the May 7, 2026, Council meeting. The proposed FY 2027 Final Budget will be presented for Council approval at the July 23, 2026, Council meeting. This proposed budget demonstrates how the Village will use its resources to deliver services and programs to Los Lunas residents, visitors, and businesses.

Budget Highlights

Revenues

The Village projects to receive a total of \$252,747,853 in revenues (not including fiduciary funds), a decrease of \$3,276,483 or -1.3% from the prior year adjusted budget. Revenues are received from gross receipts taxes, intergovernmental grants/distributions, charges for services, other taxes, and miscellaneous revenues. The proposed FY 2027 budget revenues include intergovernmental grants of \$179,578,136, of which \$166,133,212 is allocated for the I-25 Interchange/Los Lunas Blvd Corridor project.

Expenditures

The Village projects to spend a total of \$210,622,934 in expenditures (not including fiduciary funds), an increase of \$2,534,037 or 1.2% from the prior year adjusted budget. Expenditure categories include salaries and wages, employee benefits, supplies, contractual services, operating costs, capital outlay, and debt service. The proposed FY 2027 budget includes capital outlay expenditures of \$154,299,051, of which \$102,969,594 is allocated for the I-25 Interchange/Los Lunas Blvd Corridor project.

Reserves

While preparing this proposed final budget, we ensured to maintain a minimum general fund cash balance of at least six months of our general fund expenditures or \$24,670,248 and, in accordance with New Mexico State Statutes, 1/12 (8.33%) of general fund budgeted expenditures, or \$4,111,708.



Personnel

Employee salaries and benefits account for \$31,354,256, or 14.9% of the total proposed budget, which includes the I-25 Interchange/Los Lunas Blvd Corridor project. Employee salaries and benefits would account for 29.1% of the budget if the I-25 Interchange/Los Lunas Blvd Corridor project were not included in the budget.

Personnel Requests

This proposed final budget includes the following personnel requests and reclassifications, as previously approved in the FY 2027 Interim Budget:

Department/Division	Position
Legal Department	Village Attorney
Legal Department	Legal Assistant
Information Technology Department	Assistant Systems Administrator
Police Department	Public Safety Aide (x2)
Police Department	Incentive Pay – SWAT Team
Police Department	Incentive Pay – Drug Recognition Expert (DRE)
Fire Department	Firefighter/EMT Paramedic (x3)
Fire Department	Reclassification of Fire Captain and Fire Lieutenant to Battalion Chief
Fire Department	Lieutenant (3)
Parks and Recreation Department / Parks	Parks Laborer (x1.3)
Parks and Recreation Department / Recreation	Summer Recreation Aides (x.07)
Parks and Recreation Department / Facility Maintenance	Electrician
Community Development Department / Planning	Zoning and Development Inspector
Public Works Department / Streets	Lead Construction Inspector
All Departments	Incentive Pay – Spanish Customer Service



Employee Salaries

The FY 2027 proposed Final Budget includes a step increase of 2.5% on the Village's pay plan for all eligible employees, plus an additional increase of 5.45% for Police Officers and 6.35% for Firefighters, per the previously approved 2026 Compensation and Classification Study and FY 2027 Interim Budget.

Employee Benefits

The FY 2027 proposed Final Budget includes changing from Blue Cross Blue Shield of New Mexico, our current health insurance provider, to Presbyterian. This change results in no medical insurance premium increase from the prior year. The FY 2027 proposed Final Budget includes group dental insurance being moved from Blue Cross Blue Shield of New Mexico to Delta Dental. This change in dental insurance provider results in a slight premium decrease. This FY 2027 proposed Final Budget includes group vision insurance will remain with our current vision insurance provider, Eye Med. There is no change in vision insurance premiums as we are currently in year three of a four-year rate guarantee.

Capital Outlay

Capital Outlay accounts for \$154,299,051, or 73.3% of the total budget, which reflects a net change of -\$2,986,428, or -1.9% decrease from the prior year adjusted budget. The following funds have budgeted the following amounts for capital outlay:

Major Funds:

General fund	\$	11,113,115
Infrastructure fund		16,953,091
I-25 Interchange Capital Projects fund		102,969,594
Water/Sewer fund		10,224,511
Solid Waste fund		934,000
Subtotal	\$	142,194,311

Non-major Funds

Total	\$	12,104,740
	\$	154,299,051



Small Community • Big Possibilities



Debt Service

Debt service accounts for \$3,925,419, or 1.9% of the total budget. The following funds have budgeted the following amounts in debt service:

Major Funds:

General fund	\$	1,227,547
Water/Sewer fund		1,797,420
Subtotal	\$	3,024,967

Non-major Funds

Municipal Street Improvements fund	\$	183,064
GRT Revenue Bond 2016 fund		257,250
G.O. Bond 2016 fund		460,138
Subtotal	\$	900,452

Total	\$	3,925,419
--------------	-----------	------------------

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



Budget Changes from Interim to Final

Based upon updated project timelines, grant agreements received, and updates to preliminary cost estimates, the following changes have been reflected in the proposed FY 2027 Final Budget, since the Interim Budget was approved on May 7, 2026:

<u>General Fund (11)</u>	Increase (Decrease)
<u>Expenditures:</u>	
Salaries and Benefits	\$ 98,657
Debt Service: Interest	210,000
Debt Service: Principal	839,221
Employee Travel	2,000
Field Supplies	1,800
Fleet Maintenance	43,250
Furniture/Fixtures/Equipment	5,000
Land Improvements	319,789
Machinery & Equipment	29,000
Other Operating Costs	1,000
Other Services	5,435
Other Supplies	19,150
Park Improvements	150,000
Printing/Publishing/Advertising	500
Repairs and Maintenance	6,500
Safety Supplies	200
Software	105,620
Technology Equipment/Hardware	30,850
Telecommunications	11,800
Training and Seminars	9,000
Uniforms	800
Vehicle Fuel	1,300
Vehicle Lubricants	70
Vehicles	3,000
Subtotal	\$ 1,893,942
<u>Transfers:</u>	
Transfer to Local LEDA Fund	\$ (2,000,000)
Subtotal	\$ (2,000,000)
Total General Fund Net Change	\$ 106,058



Small Community • Big Possibilities



Infrastructure Fund (25)

**Increase
(Decrease)**

Revenues:

NMDOT LGTPF Panada Drive	\$	266,667
MAP N. Los Lentes Taylor-Trujillo		590,212
Subtotal	\$	856,879

Expenditures:

Edeal Intersection		3,277
NMDOT Coop N. Los Lentes II		76,000
Parking Lot/Drainage Improvements		160,000
NM 6 & I-25 Operational Improvements		526,100
Local Street Improvements		66,020
NM 6 Traffic Mitigation		8,045
NM263 & NM6 Intersection Improvements		(48,992)
NMDOT N NM 314 Bike/Pedestrian Improvements		566,200
MAP N. Los Lentes Taylor-Trujillo		786,949
Los Lentes SE/TC Bike Path		275,000
NMDOT TIP S. Los Lentes to Morris		13,656
NMDOT LGTPF Castillo Street		152,567
NMDOT LGTPF Carson Drive		778,997
NMDOT LGTPF Panada Drive		266,667
Subtotal	\$	3,630,486
Total Infrastructure Fund Net Change	\$	(2,773,607)

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



Small Community • Big Possibilities



Water/Sewer Fund (41)

**Increase
(Decrease)**

Expenditures:

Salaries and Benefits	\$	8,250
Repairs and Maintenance		38,700
Buildings and Structures		443,188
Machinery and Equipment		481,000
Manhole – Carson, Main to Castillo		12,636
NM 6 Rail Park Water Line		232,000
Longbow Loop Improvements		127,000
Gallahad Street Rehab		32,000
Lancelot Street Improvements		20,000
East West Corridor Utility		25,567
Subtotal	\$	1,420,341
Total Water/Sewer Fund Net Change	\$	(1,420,341)

Solid Waste Fund (43)

**Increase
(Decrease)**

Expenditures:

Salaries & Benefits	\$	27,100
Other Services		1,450
Land Improvements		9,000
Subtotal	\$	37,550
Total Solid Waste Fund Net Change	\$	(37,550)

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



Small Community • Big Possibilities



Local LEDA GRT Fund (15)

**Increase
(Decrease)**

Expenditures:

NM6 and Sand Sage Intersection

\$ (2,000,000)

Subtotal

\$ **(2,000,000)**

Transfers:

Transfer from General Fund

\$ (2,000,000)

Subtotal

\$ **(2,000,000)**

Total Local LEDA GRT Fund Net Change

\$ **-**

Law Enforcement Protection Fund (27)

**Increase
(Decrease)**

Revenues:

State Law Enforcement Allotment

\$ (1,500)

Subtotal

\$ **(1,500)**

Expenditures:

Field Supplies

\$ (1,500)

Subtotal

\$ **(1,500)**

Total Law Enforcement Protection Fund Net Change

\$ **-**

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



Small Community • Big Possibilities



Local DWI Fund (29)

**Increase
(Decrease)**

Revenues:

DWI Grant 20-D-J-G-33	\$ (115,025)
LDWI Distribution 20-D-J-D-33	(3)
Subtotal	\$ (115,028)

Expenditures:

Professional Services	\$ (115,025)
Subtotal	\$ (115,025)
Total Local DWI Fund Net Change	\$ (3)

Park Improvements Fund (38)

**Increase
(Decrease)**

Revenues:

Legislative Appropriation – River Park	\$ 22,600
Economic Development Trails Grant	499,000
Subtotal	\$ 521,600

Expenditures:

River Park & Bosque	\$ 517,738
Los Cerritos Park	3,246,339
Subtotal	\$ 3,764,077
Total Park Improvements Fund Net Change	\$ (3,242,477)

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



I-25 Interchange Fund (42)

**Increase
(Decrease)**

Expenditures:

I-25 Interchange E/W Corridor	\$	59,000
INFRA Grant – I-25 Project		256,000
NM Match Grant FY25		1,212,000
Subtotal	\$	1,527,000
Total I-25 Interchange Fund Net Change	\$	(1,527,000)

LG Abatement Opioid Fund (46)

**Increase
(Decrease)**

Revenues:

LG Abatement Opioid Revenue	\$	19,345
Subtotal	\$	19,345
Total LG Abatement Opioid Fund Net Change	\$	19,345

Impact Fee Fund (47)

**Increase
(Decrease)**

Expenditures:

Sewer – New Administration & Lab Building	\$	504,663
Subtotal	\$	504,663
Total Impact Fee Fund Net Change	\$	(504,663)

Thank you for the opportunity to present the proposed FY 2027 Final Budget. Please do not hesitate to let me know if you have any questions.

Village of Los Lunas FY 2027 Final Budget



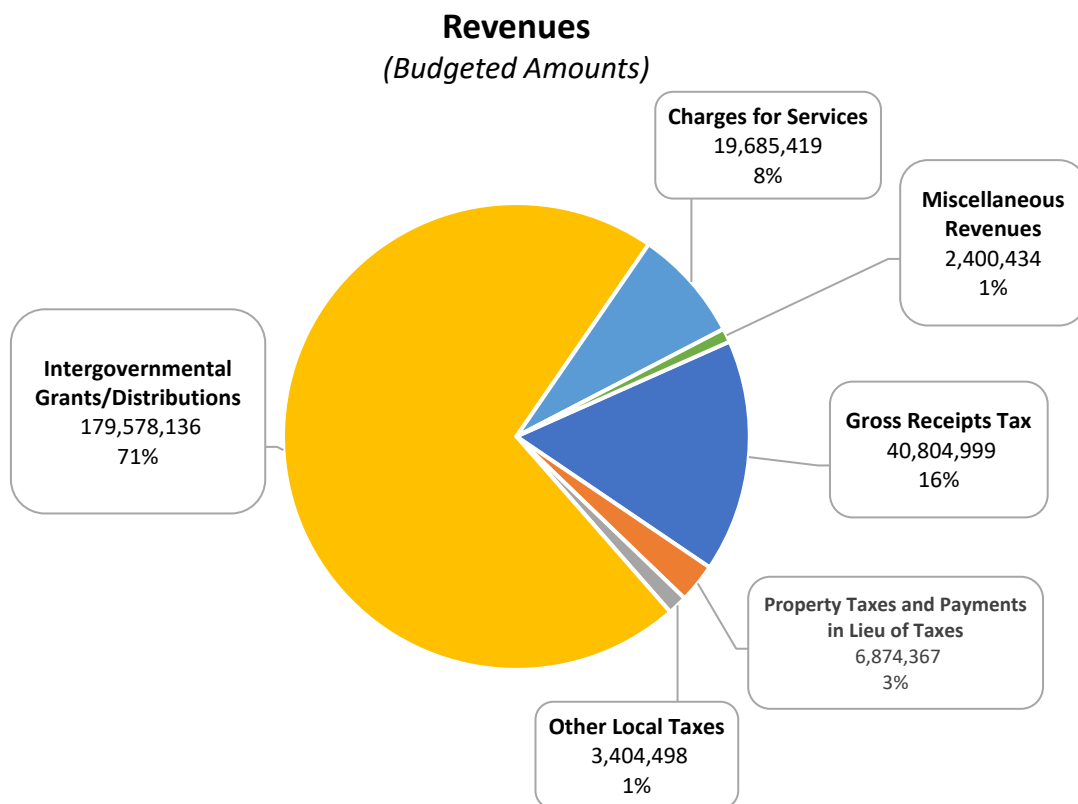
Village Council Meeting: July 23, 2026

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

Revenues

The FY 2027 total revenues for all funds, except fiduciary funds, are projected to be \$252,747,853.

The Village's primary sources of revenue are gross receipts taxes, intergovernmental grants/distributions, and charges for services. These three categories of revenue account for approximately 95% of the total FY 2027 budgeted revenues, as shown in the graph below:

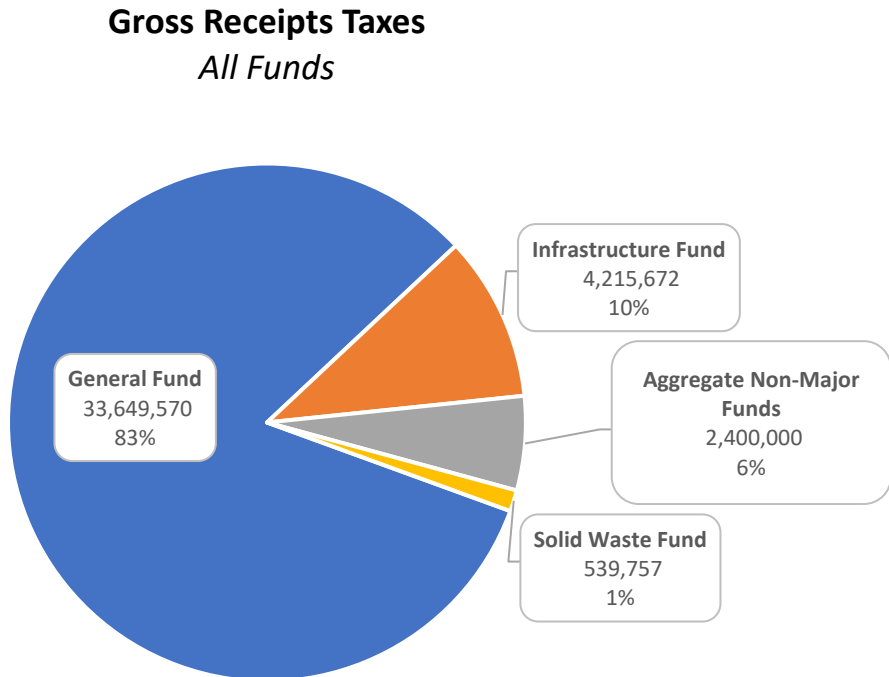


**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

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 \$40,804,999, which is an increase of 23.9% over the prior year adjusted budget. Construction GRT continues to be strong, we do not anticipate a reduction in FY 2027 due to ongoing Meta, I-25 Interchange/Los Lunas Blvd, and the new Valencia County Hospital construction. We project gross receipts 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 \$40,804,999 and is distributed primarily across the General, Infrastructure and Solid Waste funds as shown in the graph below:

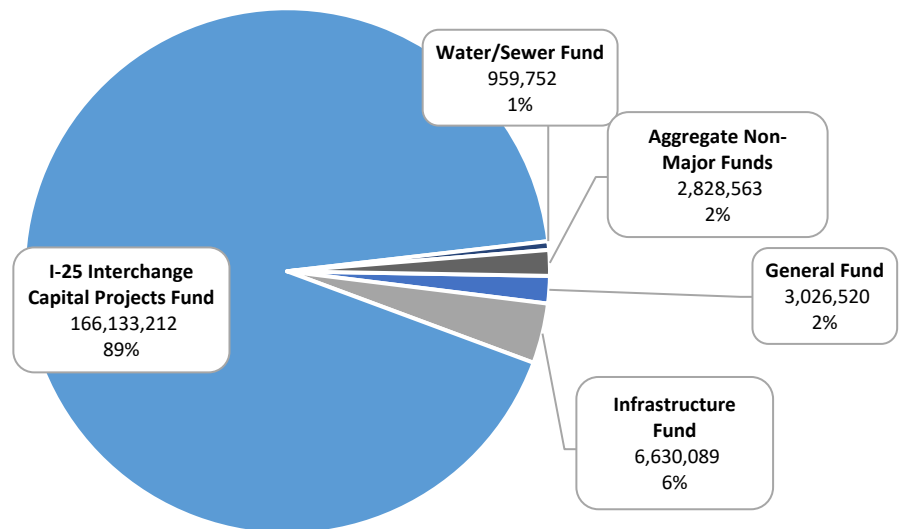


**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

Intergovernmental Grants/Distributions Revenue

The projected revenue for intergovernmental grants/distributions is accounted for across various funds with a cumulative total of \$179,578,136, as shown in the graph below:

Intergovernmental Grants/Distributions
All Funds

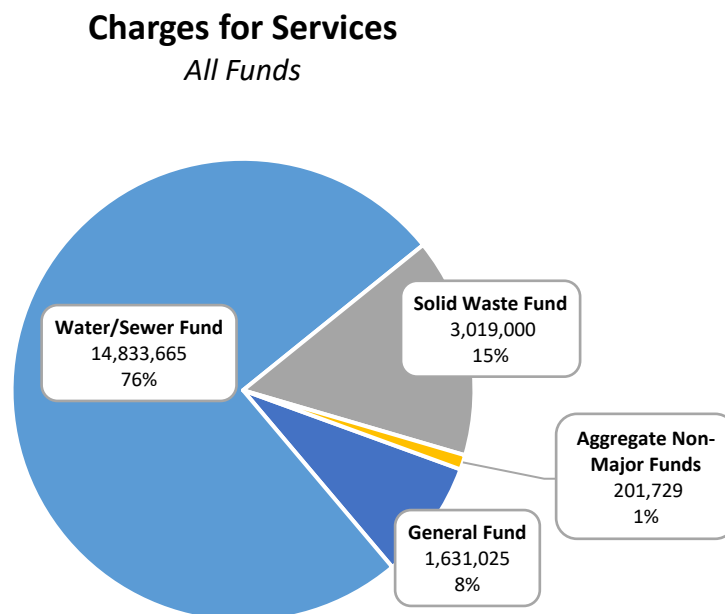


**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

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 \$19,685,419.

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 \$19,685,419, as shown in the graph below:

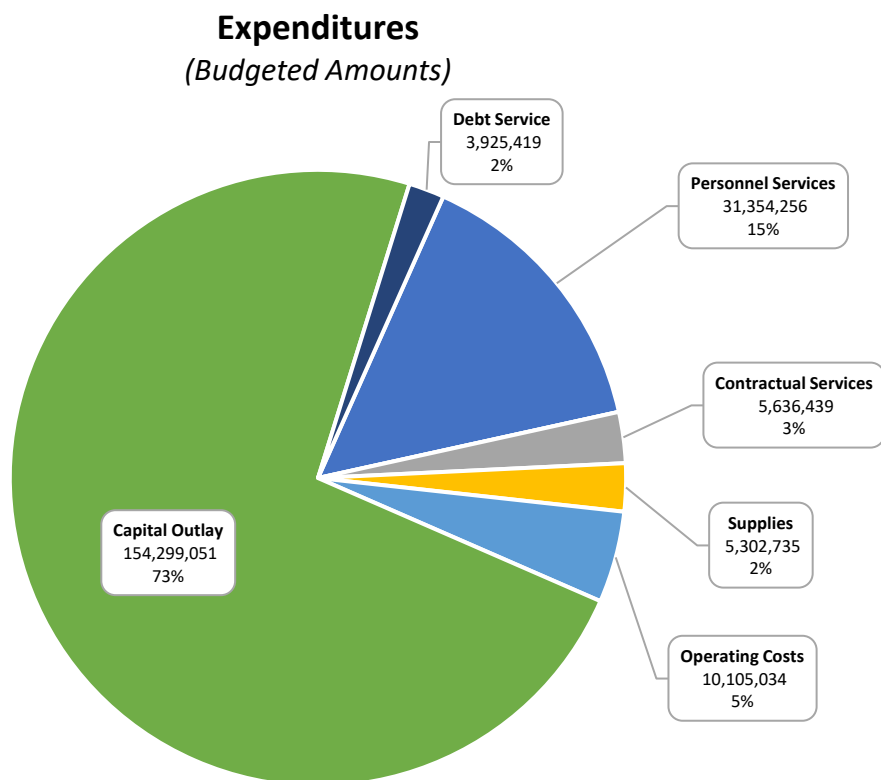


**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

Expenditures

The FY 2027 total expenditures for all funds, except fiduciary funds, are projected to be \$210,622,934.

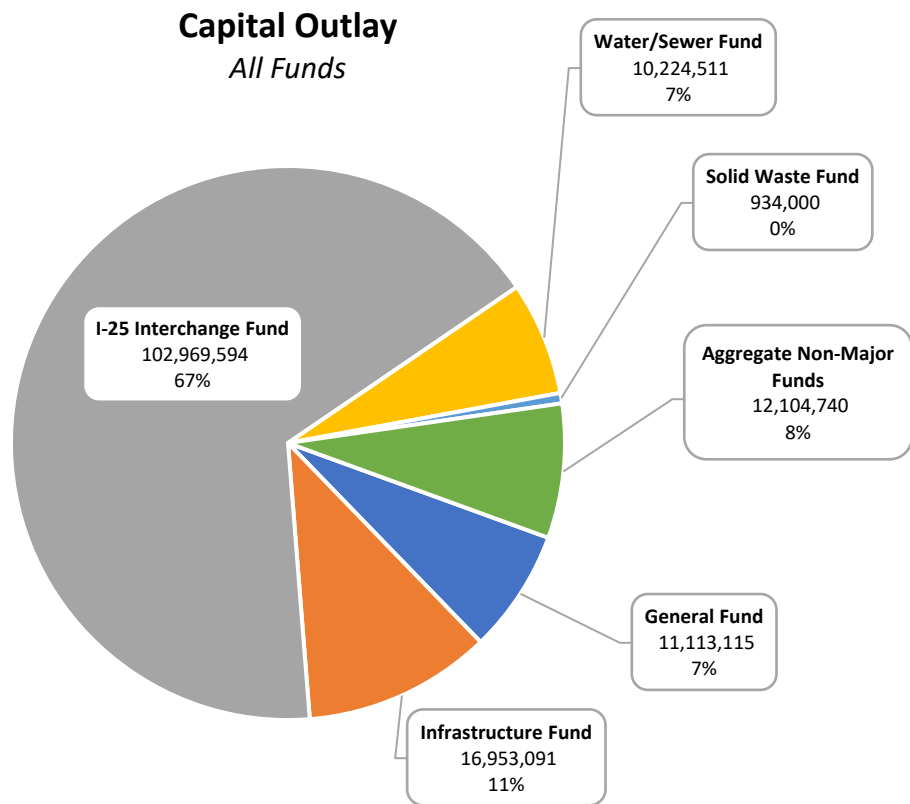
The Village's primary expenditures include personnel services (salaries and wages, and employee benefits), and capital outlays. These two categories of expenditures account for approximately 88% of the total FY 2027 budgeted expenditures, as shown in the graph below:



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

Capital Outlay

The projected capital outlay expenditures are projected to be \$154,299,051 spread across multiple funds, as shown in the graph below:

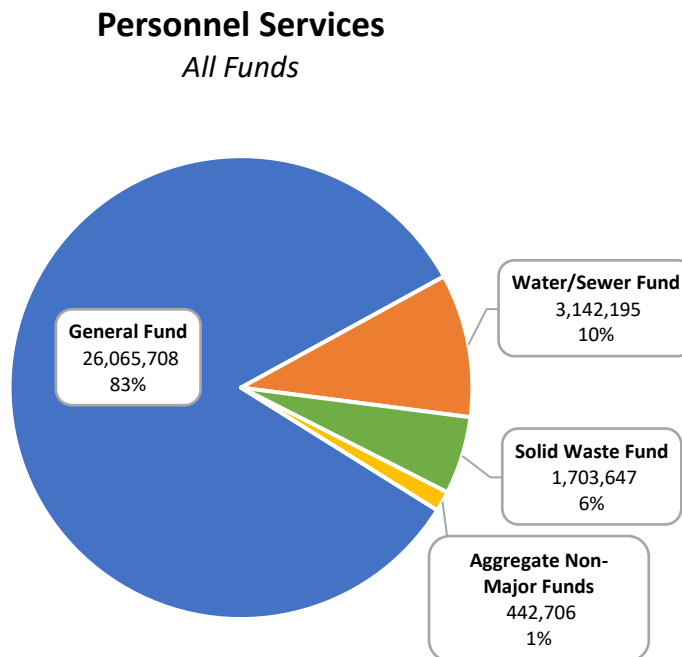


**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

Personnel Services

Personnel Services refers to all expenditures related to salaries and wages, and employee benefits, including for elected officials, full-time, part-time, and seasonal employees, overtime, Social Security, Medicare, health insurance, retirement contributions, unemployment, and workers' compensation. Personnel Services 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 and wages, and employee benefits to be \$31,354,256.

Personnel Services expenditures are paid out of the General, Local DWI, Water/Sewer, and Solid Waste funds with a total projected expenditure amount of \$31,354,256, as shown in the graph below:



STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Capital Budget
June 30, 2027

SCHEDULE OF CAPITAL OUTLAY

General Fund (11)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Request			
11-402-5650	Municipal Courts	Buildings and Structures	Remove and replace carpet	-	20,000	20,000		
11-404-5632	Police	Vehicles	2 Police units with upfitting & one Police admin vehicle (FY25 Legislative Appropriation #25-J3208, Reversion June 2027) (\$286,001 Carry over from prior year)	286,001		286,001	-	-
11-404-5632	Police	Vehicles	SWAT unit (FY25 Legislative Appropriation #25-J3208, Reversion June 2027) (\$389,399 Carry over from prior year)	389,399		389,399	-	-
11-404-5632	Police	Vehicles	4 Radios for new Police units (FY25 Legislative Appropriation #25-J3208, reversion June 2027) (\$25,600 Carry over from prior year)	25,600		25,600	-	-
11-404-5632	Police	Vehicles	3 new vehicles with upfitting	-	385,200	385,200		
11-404-5650	Police	Buildings and Structures	New Police Building - Design Only (FY26 Legislative Appropriation)	-	1,500,000	1,500,000		
11-404-5650	Police	Buildings and Structures	Repair damaged cement on the south side of the PD due to tree roots	-	30,000	30,000		
11-404-5670	Police	Machinery and Equipment	Cyber locks for evidence room (\$25k Carry over from prior year)	25,000		25,000	-	-
11-404-5670	Police	Machinery and Equipment	Evidence Drying Rack	-	7,500	7,500		
11-404-5670	Police	Machinery and Equipment	Drug Incinerator	-	7,500	7,500		
11-404-5670	Police	Machinery and Equipment	Qty: 2 Drones	-	28,000	28,000		
11-404-5670	Police	Machinery and Equipment	AXON Body worn cameras		98,000	98,000		
11-404-5670	Police	Machinery and Equipment	Qty: 4 Handheld radios	-	26,000	26,000		
11-405-5650	Fire	Buildings and Structures	Fire Station 1 remodel (Carry over from prior year)	1,100,000		1,100,000	-	-
11-405-5661	Fire	Vehicles	Qty: 2 Fire Rescue Unit		550,000	550,000	-	-
11-405-5661	Fire	Vehicles	Fire Brush Truck	-		-	500,000	-
11-405-5661	Fire	Vehicles	Fire Class A Pumper Truck (\$550k Carry over from prior year, \$500k is FY26 Legislative Appropriation)	550,000	500,000	1,050,000	-	-
11-406-5640	Streets	Land Improvements	Tondre Light Project (\$150k Carry over from prior year, \$50k new request)	150,000	145,730	295,730		
11-406-5650	Streets	Buildings and Structures	Heater for sign shop	-	7,000	7,000	-	-
11-406-5650	Streets	Buildings and Structures	Lockers for employees	-	10,000	10,000	-	-
11-406-5661	Streets	Vehicles	Qty 2 - Chevrolet 1500 4x4 trucks (1 replacement, 1 new)	-	110,000	110,000	-	-
11-406-5670	Streets	Machinery and Equipment	Replace dump truck bed with rock bed	-	45,000	45,000	-	-
11-406-5670	Streets	Machinery and Equipment	Rotary Broom Sweeper with Plow - Engine Rebuild	-	15,000	15,000	-	-
11-406-5670	Streets	Machinery and Equipment	Backhoe Repair	-	15,000	15,000		
11-406-5670	Streets	Machinery and Equipment	Zero Turn Mower	-	10,000	10,000		
11-406-5670	Streets	Machinery and Equipment	Uninsured streetlight replacements	-	25,000	25,000		
11-406-5672	Streets	Los Morros Improvements	Los Morros Improvements	-	500,000	500,000		
11-406-5690	Streets	Edel Intersection	Full Design and Partial Construction, intersection with NM6	-	2,100,000	2,100,000	-	-
11-408-5650	Library	Buildings and Structures	Kitchen Remodel - New cabinets & countertops	-	33,858	33,858	-	-
11-408-5650	Library	Buildings and Structures	Back Office Remodel - Built-in cabinets, work areas	-	37,223	37,223		
11-408-5650	Library	Buildings and Structures	Replace tile in the bathrooms, hallway, kitchen & foyer	-	21,045	21,045		

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Capital Budget
June 30, 2027

General Fund (11) (Continued)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
11-408-5670	Library	Machinery and Equipment	HVAC Replacement (Work done in June, Paid for in July)	-	13,000	13,000	-	-
11-409-5650	Museum	Buildings and Structures	Museum Patio Concrete Work - Repair/Replace due to large crack	-	40,000	40,000	-	-
11-412-5640	Fleet	Land Improvements	Build drainage pond, regrade site (Carry over from prior year)	150,000		150,000	-	-
11-412-5661	Fleet	Vehicles	Firetruck restoration project	-	50,000	50,000	-	-
11-412-5670	Fleet	Machinery and Equipment	Tire Balancer w/road force	-	20,000	20,000		
11-412-5670	Fleet	Machinery and Equipment	Update/Replace Fuel Tanks, Relocation and Site Improvements (\$250k Carry over from prior year)	250,000		250,000		
11-412-5670	Fleet	Machinery and Equipment	Fleet Focus Expansion (software & equipment - communication to include solid waste) additional fuel availability site	-	100,000	100,000		
11-412-5681	Fleet	Buildings and Structures	New Canopy Cover - fleet maintenance shop for shaded workspace	-	350,000	350,000		
11-432-5650	Administration	Buildings & Structures	HVAC Units for Administration Bldg	-	40,000	40,000		
11-432-5650	Administration	Buildings & Structures	Roof Repairs for Administration Bldg	-	200,000	200,000		
11-432-5661	Administration	Vehicles	Chevrolet Silverado, 1500, 4x4		55,000	55,000		
11-434-5650	Utility Billing	Buildings & Structures	New Counter Tops, Cabinets & Cash Drawers	-	40,000	40,000		
11-435-5601	IT	Fiber Optic Cables	Village wide fiber cable corrections (\$140k Carry over from prior year)	89,274	50,726	140,000		
11-435-5650	IT	Buildings & Structures	Update HVAC System & Venting in IT building	-	25,000	25,000	-	-
11-435-5670	IT	Machinery and Equipment	Replace IT Local storage & Uninterruptable Power Supply (UPS) , Internet Switch	-	12,000	12,000	-	-
11-441-5601	Parks	Park Improvements	Huning Ranch Trail Improvements, Heritage Park Lighting & Valley View Irrigation Pump		150,000	150,000		
11-441-5640	Parks	Land Improvements	Transportation Center Interior Remodel Improvements (\$150,000 Carry over from prior year) (Legislative Appropriation #24-13216, Reversion June 2028)	374,059		374,059	-	-
11-441-5661	Parks	Vehicles	Ford F-250, 4x4, Replacement	-	60,000	60,000		
11-441-5670	Parks	Machinery and Equipment	Zero Turn Mower	-	25,000	25,000		
11-442-5670	Recreation	Machinery and Equipment	HVAC Units for Daniel Fernandez		16,000	16,000		
11-442-5670	Recreation	Machinery and Equipment	Inside scoreboard for Daniel Fernandez	-	15,000	15,000		
11-444-5603	Facility Maintenance	Buildings	VFW Roof Repair	-	40,000	40,000		
11-444-5603	Facility Maintenance	Buildings	Wellness Center HVAC Unit, Replace Carpet & Stucco Repair	-	150,000	150,000		
11-451-5603	Code Enforcement	Vehicles	F-150 Extended cab, 4x4 truck with upfitting, replacement	-	45,000	45,000	-	-
General Fund Subtotal						11,113,115	500,000	-

Local LEDA GRT Fund (15)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
15-422-5602	Streets	Huning Ranch Loop East Extension	Design Only		300,000	300,000	2,700,000	-
15-422-5603	Streets	Huning Ranch Loop West Extension	Design Only		400,000	400,000	500,000	3,600,000
15-422-5604	Streets	NM 6 Intersection Improvements & Connectivity	Sun Ranch Village Road & Huning Ranch East Loop Intersection Improvements		2,500,000	2,500,000	2,800,000	200,000
15-422-5605	Streets	Los Lunas West Loop	Planning and Right of Way		400,000	400,000	1,500,000	11,100,000
Local LEDA GRT Fund Subtotal						3,600,000	-	-

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Capital Budget
June 30, 2027

Municipal Street Improvement Fund (17)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
17-406-5615	Streets	Vehicles	Leaf Trailer		20,000	20,000	-	-
Municipal Street Improvement Fund Subtotal						20,000	-	-

Fire Fund (21)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
21-405-5651	Fire	Buildings & Structures	Station 1 Remodel (\$467,571 Carry Over and \$292,429 New Request)	467,571	292,429	760,000		
21-405-5661	Fire	Vehicles	Fire Class A Pumper Truck (\$200,000 Carry over from prior year)	200,000		200,000	-	-
21-405-5670	Fire	Machinery & Equipment	Qty: 2 Zoll AEDs for rescue units	-	136,000	136,000	-	-
Fire Fund Subtotal						1,096,000	-	-

Infrastructure Fund (25)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
25-406-5605	Streets	Edeal Intersection	Signal warrant study and design of traffic signals and roadway improvements on Edeal intersection (\$203,277 Carry over from prior year, \$1,800,000 new request)	203,277	1,800,000	2,003,277	-	-
25-406-5606	Streets	NMDOT Coop N. Los Lentos II	North Los Lentos Rehab (\$76k Carry over from prior year)	-	76,000	76,000		
25-406-5612	Streets	Parking Lot/Drainage Improveme	Lift Station 11 Stormwater Improvements	-	75,000	75,000	-	-
25-406-5612	Streets	Parking Lot/Drainage Improveme	Lift Station 12 Stormwater Improvements	-	125,000	125,000		
25-406-5612	Streets	Parking Lot/Drainage Improveme	Lift Station 30 Stormwater Improvements	-	125,000	125,000		
25-406-5612	Streets	Parking Lot/Drainage Improveme	North Los Lentos Stormwater Repairs	-	100,000	100,000		
25-406-5612	Streets	Parking Lot/Drainage Improveme	Courthouse & Luna Street Storm Line Repairs (\$200k Carry Over from prior year)	200,000	160,000	360,000	-	-
25-406-5622	Streets	NM 6 & I-25 Operational Improv	Construct additional turn lanes at I-25/NM 6 interchange		526,100	526,100		
25-406-5629	Streets	NMDOT Sierra Vista Trail	Sierra Vista Trail ,Design	-	150,000	150,000	-	-
25-406-5633	Streets	NMDOT MAP - Phase II NM263 Imp	Phase II of NM 263 Improvements (\$678,400 Carry over from prior year)	678,400		678,400	-	-
25-406-5635	Streets	NMDOT NM6 & Sun Ranch Intersection - Phase 1	Intersection improvements, traffic signals, medians, drainage improvements, ADA sidewalk improvements, design and construction management (\$1,091,427 Carry over from prior year), (Legislative Appropriation, Project ID H3369 NMDOT Control # C3233369, Reversion June 2027) (FY25 Legislative Appropriation \$200k)	1,091,427	35,004	1,126,431	-	-
25-406-5637	Streets	NMDOT NM6 Sand Sage ADA Imprv	ADA sidewalk improvements and roadway rehabilitation (\$253,619 Carry over from prior year)	253,619	1,415,013	1,668,632	-	-
25-406-5638	Streets	NMDOT NM6 & Sun Ranch Intersection - Phase 2	Intersection improvements, traffic signals, medians, drainage improvements, ADA sidewalk improvements, design and construction management (FY25 Legislative Appropriation \$200k) (\$200k Carry over from prior year)	200,000		200,000		
25-406-5639	Streets	NMDOT CO NM6 & Huning Ranch Loop East	Engineering Design for Sunset View Marketplace / Huning Ranch Imprv (\$97,953 Carry over from prior year)	97,953	102,047	200,000		

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Capital Budget
June 30, 2027

Infrastructure Fund (25) (Continued)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
25-406-5640	Streets	NMDOT NM6 & Sun Ranch Inter 3	Intersection improvements, traffic signals, medians, drainage improvements, ADA sidewalk improvements, design and construction management (FY26 Legislative Appropriation \$400k)	-	400,000	400,000		
25-406-5641	Streets	Right of Way Improvements	Huning Ranch Improvements (\$200k Carry over from prior year)	200,000	150,000	350,000	-	-
25-406-5641	Streets	Right of Way Improvements	Blue Moon Avenue Improvements	-	100,000	100,000	-	-
25-406-5641	Streets	Right of Way Improvements	Desert Willow Road Improvements (\$200k Carry over from prior year)	200,000		200,000	-	-
25-406-5652	Streets	Local Street Improvements	Otero Street Improvements	-	200,000	200,000	350,000	-
25-406-5652	Streets	Local Street Improvements	Park Lane Improvements	-	325,000	325,000	-	-
25-406-5652	Streets	Local Street Improvements	Huning Ranch East Loop & Sundance Street Improvements	-	350,000	350,000	-	-
25-406-5652	Streets	Local Street Improvements	Camino Del Rey Drive Phase V Improvements	-	180,000	180,000	-	-
25-406-5652	Streets	Local Street Improvements	Las Rosas Drive Improvements	-	350,000	350,000	-	-
25-406-5652	Streets	Local Street Improvements	Calle Don Nicholas Improvements (Design)	-	241,020	241,020	-	-
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 (\$68,045 Carry over from prior year)	68,045		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. (\$695,750 carry over from prior year)	695,750	2,500,000	3,195,750	-	-
25-406-5663	Streets	NMDOT N NM 314 Bike/Pedestrian Improvements	Pedestrian/Bike trail from Romeroville to Griego (\$556,200 Carry over from prior year)	632,338	566,200	566,200		
25-406-5665	Streets	MAP N.Los Lentes Taylor to Trujillo	Planning, design, contruction, reconstruction, pavement rehabilitation, construction management, drainage and miscellaneous improvements		786,949	786,949		
25-406-5669	Streets	Los Lentes Road SE/TC Bike Path	Construction of a 10' asphalt bike and pedestrian trail from South Los Lentes Road to the Los Lunas Transportation Center (\$275,000 Carry over from prior year)	275,000	-	275,000		
25-406-5679	Streets	NMDOT TIP S Los Lentes to Morris	Roadway improvements, ADA sidewalk improvement, pedestrian/bike trail (\$13,656 Carry over from prior year)	13,656	-	13,656		
25-406-5691	Streets	NMDOT LGTPF Castillo Street	Castillo Street Improvements: Full-depth reclamation to include onsite stormwater mitigation, new ADA sidewalks, and utility improvements. (\$152,567 Carry over from prior year)	152,567	-	152,567		
25-406-5693	Streets	NMDOT LGTPF Carson Drive	Carson Drive Improvements: Full-depth reclamation to include onsite stormwater mitigation, new ADA sidewalks, and utility improvements.	685,997	93,000	778,997		
25-406-5696	Streets	NMDOT LGTPF Panada Drive	Pavement rehabilitation/improvements, drainage improvements (\$200k Carry Over from Prior Year)	200,000	266,667	466,667	-	-
25-406-5697	Streets	NMDOT TPF Kingsbury Circle	Kingsbury Circle Improvements: Full-depth reclamation to include onsite stormwater mitigation, new ADA sidewalks, and utility improvements. (\$539,400 Carry Over from Prior Year)	539,400		539,400		
Infrastructure Fund Subtotal						16,953,091	350,000	-

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Capital Budget
June 30, 2027

Park Improvements Fund (38)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
38-441-5690	Parks	River Park & Bosque	River Park & Bosque Trail Improvements	517,738	250,000	767,738	-	-
38-441-5691	Parks	Rancho Valencia Park	Rancho Valencia Trail Improvements (Grant Match)	(27,534)	500,000	500,000	-	-
38-441-5692	Parks	Los Cerritos Park	Los Cerritos Park Improvements	3,246,339	-	3,246,339	-	-
38-441-5693	Parks	Heritage Park	Construction of a new skate park	-	1,750,000	1,750,000	-	-
Park Improvements Fund Subtotal						6,264,077	-	-

Water/Sewer Fund (41)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
41-421-5602	Wastewater	SCADA Improvements (Network)	Communications to lift stations (\$74,639 Carry over from prior year)	74,639	25,361	100,000	100,000	-
41-421-5607	Wastewater	Lift Station Repairs & Improv	Lift Station 11 Overhaul	-	350,000	350,000	-	-
41-421-5607	Wastewater	Lift Station Repairs & Improv	Lift Station 21, Pumps & Panels	-	441,500	441,500	-	-
41-421-5647	Wastewater	MBR Plant # 2	Planning and Design, (\$200k Carry Over from Prior Year)	200,000	-	200,000	-	-
41-421-5650	Wastewater	Buildings and Structures	Wastewater Digester Improvements, Phase I & II (\$350k Carry over from prior year)	350,000	50,000	400,000	-	-
41-421-5650	Wastewater	Buildings and Structures	MBR Filter Cassette Replacement (\$626,808 Carry Over from Prior Year)	626,808	-	626,808	-	-
41-421-5650	Wastewater	Buildings and Structures	New Wastewater Admin & Lab Bldg (FY26 BAR 1) (\$640k Carry over from Prior Year)	640,000	210,000	850,000	-	-
41-421-5650	Wastewater	Buildings and Structures	Solar for new wastewater admin & Lab building - Includes \$30k for IT Infrastructure (\$30k Carry over from Prior Year)	30,000	100,000	130,000	-	-
41-421-5661	Wastewater	Vehicles	Qty: 3 GMC Canyon (Replacements)	-	150,000	150,000	-	-
41-421-5670	Wastewater	Machinery and Equipment	Trommell - Composting Screening Machine	-	358,000	358,000	-	-
41-421-5670	Wastewater	Machinery and Equipment	Horizontal Grinder	-	627,000	627,000	-	-
41-421-5670	Wastewater	Machinery and Equipment	Actuators, repairs to activated sludge site	-	150,000	150,000	-	-
41-421-5670	Wastewater	Machinery and Equipment	Mass Air Flow Meter & Installation	-	72,000	72,000	-	-
41-421-5670	Wastewater	Machinery and Equipment	Capital repairs & maintenance (unexpected repairs)	-	100,000	100,000	-	-
41-422-5602	Water	SCADA Improvements (Network)	SCADA Improvements (\$100k Carry Over from Prior Year)	100,000	-	100,000	-	-
41-422-5603	Water	Manhole - Carson, Main to Cast	Manhole Carson project - Main Street to Castillo - Planning & Design - Preliminary study pipe bursting & manhole treatment (\$100k Carry over from prior year)	112,636	-	112,636	-	-
41-422-5609	Water	Emergency Water/Sewer Repair	Emergency Wastewater Repairs	-	500,000	500,000	-	-
41-422-5610	Water	NM 6 Railpark Water Line	NM 6 Railpark Water Line Extension (Final Payment rolled into FY27)	-	232,000	232,000	-	-
41-422-5611	Water	NM Rail Park Booster Station	Construction of a 750,000-gallon potable water filling station at the Central NM Rail Park.	-	250,000	250,000	1,000,000	-
41-422-5613	Water	Upgrade Wells 5 & 6	CO2 Conversion & Building Maintenance (FY26 BAR 1) (\$100k Carry over from prior year)	100,000	300,000	400,000	-	-
41-422-5613	Water	Upgrade Wells 5 & 6	Well 5 Operational Improvements (FY26 BAR 1) (\$100k Carry over from prior year)	100,000	50,000	150,000	-	-
41-422-5614	Water	Longbow Loop Improvements	Planning & Design (FY26 BAR 1) (\$50k Carry over from prior year)	50,000	177,000	227,000	-	-
41-422-5615	Water	Gallahad Street Rehab	Planning & Design (FY26 BAR 1) (\$50k Carry over from prior year)	50,000	82,000	132,000	-	-
41-422-5616	Water	Lancelot Street Improvements	Planning & Design (FY26 BAR 1) (\$50k Carry over from prior year)	50,000	70,000	120,000	-	-
41-422-5622	Water	Water Pumps and Valves	Well # 4 Inspections (\$30k Carry over from prior year)	27,077	2,923	30,000	-	-

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Capital Budget
June 30, 2027

Water/Sewer Fund (41) (Continued)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
41-422-5627	Water	East West Corridor Utility	Design Edeal to NM 47 - East West Corridor Utility - Congressionally Directed Spending (CDS) EPA Grant (\$1,030,000 Carry over from prior year)	1,055,567	-	1,055,567	-	-
41-422-5633	Water	Meters	Meters, meter boxes & lids	-	250,000	250,000	-	-
41-422-5640	Water	Land Improvements	Fencing at Tanks 5 & 6 Phase 1 (\$75k Carry over from Prior Year)	42,451	107,549	150,000	750,000	-
41-422-5661	Water	Vehicles	Emergency Response Van - Replacement	-	150,000	150,000		
41-422-5670	Water	Machinery and Equipment	Full replacement of Don Pasqual potable water station (\$100k Carry over from prior year)	100,000	-	100,000	-	-
41-422-5670	Water	Machinery and Equipment	Generator	-	200,000	200,000		
41-422-5670	Water	Machinery and Equipment	Conversion of buildings for generator use	-	50,000	50,000		
41-422-5670	Water	Machinery and Equipment	Qty: 15 Fire Hydrants	-	75,000	75,000		
41-422-5674	Water	Well 5 CO2 Conversion	Removing Hydrochloric acid to CO2	-	320,000	320,000	-	-
41-422-5696	Water	Main Street Manholes	Manhole Main Street project, Don Pasqual to NM47 - Planning & Design - Preliminary study pipe bursting and manhold treatment (\$150k Carry Over from Prior Year)	150,000	-	150,000		
41-422-5697	Water	Well No 4 Rehab, Design	Phase 1 well inspections and outfall relocation from east to west side of tank (\$240k Carry Over from Prior Year)	240,000	-	240,000		
41-422-5698	Water	Water/Sewer Extensions	Trujillo Street Improvements	-	125,000	125,000		
41-422-5698	Water	Water/Sewer Extensions	Parker Court Improvements	-	250,000	250,000		
41-422-5698	Water	Water/Sewer Extensions	Onesimo Fajardo Improvements	-	175,000	175,000		
41-422-5698	Water	Water/Sewer Extensions	Park Street Improvements	-	125,000	125,000	-	-
Water/Sewer Fund Subtotal						10,224,511	1,850,000	-

I-25 Interchange Fund (42)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	30% Estimate	20% Estimate	FY 2029
				Roll Forward	New Funding	FY 2027	FY 2028	
42-406-4669	Streets	Legislative Appropriation Capital Outlay	I-25 Interchange East/West Corridor Construction - Phase 1		8,000,000	8,000,000		
42-406-5667	Streets	I-25 Interchange/E-W Corridor	I-25 Interchange/E-W Corridor		59,000	59,000		
42-406-5670	Streets	I-25 INTERCHANGE E/W Phase I	I-25 Interchange East/West Corridor Construction - Phase 1	32,052,280	13,628,139	55,225,186	21,697,694	
42-406-5670	Streets	I-25 INTERCHANGE E/W Phase I	Utility Reimbursements (PNM, NM Gas)	833,739	-	-	555,826	
42-406-5670	Streets	I-25 INTERCHANGE E/W Phase I	Railroad	682,751	-	682,751	455,167	
42-406-5670	Streets	I-25 INTERCHANGE E/W Phase I	Contingencies (4%)	2,069,858	-	-	1,379,905	
42-406-5670	Streets	I-25 INTERCHANGE E/W Phase I	Construction Management	6,641,170	-	-	4,427,447	
42-406-5671	Streets	INFRA Grant - I-25 Project	I-25 Interchange East/West Corridor Construction - Phase 1	14,093,084	-	14,349,084	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	-	6,500,000	2,600,000	
42-406-5673	Streets	SIB Loan - Capital Outlay	I-25 Interchange East/West Corridor Construction - Phase 1	14,000,000		14,000,000		
42-406-5674	Streets	NM Match Grant FY25	I-25 Interchange East/West Corridor Construction - Phase 1	742,543	-	1,954,543	600,000	
42-406-5675	Streets	NMDOT E-W Corridor ROW Acquist	I-25 Interchange East/West Corridor Construction - Phase 1	1,868,833	10,018	1,878,851		
42-406-5676	Streets	Non-Fed LL Corridor ROW Acq	I-25 Interchange East/West Corridor Construction - Phase 1	320,179		320,179		
I-25 Interchange Fund Subtotal						102,969,594	37,966,039	-

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Capital Budget
June 30, 2027

Solid Waste Fund (43)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
43-423-5606	Solid Waste	Buildings & Structures	Plastikgas Fuel Tanks	-	300,000	300,000	-	-
43-423-5606	Solid Waste	Buildings & Structures	Plastikgas Canopy & Electrical	-	100,000	100,000		
43-423-5606	Solid Waste	Buildings & Structures	Bathrooms & HVAC unit at recycling center	-	75,000	75,000		
43-423-5610	Solid Waste	Land Improvements	Patching work - Recycling Center Entrance (Carry over from prior year)	9,000	-	9,000	1,000,000	
43-423-5650	Solid Waste	Transfer Station	Camera System Upgrade	-	30,000	30,000		
43-423-5661	Solid Waste	Vehicles	Front Loading Trash Truck for Commercial Dumpsters	-	420,000	420,000	-	-
Solid Waste Fund Subtotal						934,000	-	-

Impact Fee Fund (47)

GL Account #	Department / Division	Account Title	Brief Description	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029
				Roll Forward	New Funding			
47-421-5601	Wastewater	Sewer - New Admin & Lab Bldg	New Administration & Laboratory Building (\$504,663 Carry over from prior year)	504,663	-	504,663	-	-
47-421-5605	Wastewater	Sewer - Lift Station 21	Lift Station 21 Upgrade	-	250,000	250,000	-	-
47-422-5601	Water	Water - SCADA Improv	SCADA Improvements (Carry over from prior year) (\$120k Carry over from prior year)	120,000	130,000	250,000	-	-
47-422-5602	Parks	Parks - Los Cerritos II	Los Cerritos II Park Improvements	-	100,000	100,000		
47-441-5604	Parks	Parks - Rancho Valencia	Rancho Valencia Park Improvements (\$20k Carry over from Prior Year)	20,000		20,000	-	-
Impact Fee Fund Subtotal						1,124,663	-	-
Total FY 2027 Capital Budget:						154,299,051	40,666,039	-

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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	\$ 65,587,433	49,048,794	49,340,502	(9,800,000)	55,495,725	4,111,708	24,670,248
	Total General Fund	\$ 65,587,433	49,048,794	49,340,502	(9,800,000)	55,495,725	4,111,708	24,670,248
SPECIAL REVENUE FUNDS								
15	Local LEDA GRT Fund	\$ -	2,400,000	3,600,000	1,200,000	-	-	-
16	Lodgers Tax Fund	470,087	126,793	226,000	-	370,880	-	-
17	Municipal Street Improvement Fund	1,106,755	341,800	503,064	183,064	1,128,555	-	-
18	Firefighter/EMT Recruitment Fund	-	-	-	-	-	-	-
21	Fire Fund	629,660	965,573	1,513,000	-	82,233	-	-
22	Recreation Fund	553,355	160,000	150,000	-	563,355	-	-
24	Intergovernmental Grants Fund	30,717	-	-	-	30,717	-	-
25	Infrastructure Fund	8,625,856	10,875,761	17,638,091	(257,250)	1,606,276	-	-
26	Local Government Correction Fund	97,308	500	60,000	-	37,808	-	-
27	Law Enforcement Protection Fund	43,062	159,500	159,500	-	43,062	-	-
29	Local DWI Fund	55,699	621,352	606,871	-	70,180	-	-
30	Cannabis Gross Receipts Tax Fund	532,613	131,950	-	-	664,563	-	-
39	Emergency Medical Service Fund	-	82,422	82,422	-	-	-	-
46	LG Abatement Opioid Fund	376,099	19,345	-	-	395,444	-	-
47	Impact Fee Fund	1,747,618	750,000	1,124,663	-	1,372,955	-	-
61	American Rescue Plan Act Fund	2,805	-	-	-	2,805	-	-
	Total Special Revenue Funds	\$ 14,271,634	16,634,996	25,663,611	1,125,814	6,368,833	-	-
CAPITAL PROJECTS FUNDS								
31	Daniel Fernandez Park Improvements Fund	\$ 74,680	-	-	-	74,680	-	-
32	Aquatic Center Fund	31,207	-	-	-	31,207	-	-
38	Park Improvements Fund	1,449,876	1,021,600	6,264,077	750,000	(3,042,601)	-	-
40	Sports Complex Improvements Fund	170,792	-	-	-	170,792	-	-
42	I-25 Interchange Fund	2,133,770	166,133,212	102,969,594	5,000,000	70,297,388	-	-
	Total Capital Projects Funds	\$ 3,860,325	167,154,812	109,233,671	5,750,000	67,531,466	-	-
DEBT SERVICE FUNDS								
34	GRT Revenue Bond 2016 Fund	\$ 3	-	257,250	257,250	3	-	-
36	G.O. Bond 2016 Fund	731,676	466,242	460,138	-	737,780	-	-
	Total Debt Service Funds	\$ 731,679	466,242	717,388	257,250	737,783	-	-
ENTERPRISE FUNDS								
41	Water/Sewer Fund	\$ 5,502,145	15,816,517	21,293,395	2,666,936	2,692,203	-	-
43	Solid Waste Fund	5,533,051	3,626,492	4,374,367	-	4,785,176	-	-
	Total Enterprise Funds	\$ 11,035,196	19,443,009	25,667,762	2,666,936	7,477,379	-	-
FIDUCIARY FUNDS								
28	Court Trust Fund	\$ 5,072	200	200	-	5,072	-	-
60	Employee Benefit Fund	5,133,102	870,945	272,525	-	5,731,522	-	-
62	Appreciating You Fund	3,886	3,406	3,406	-	3,886	-	-
64	Police Evidence Fund	50,370	10,000	10,000	-	50,370	-	-
65	Firefighter Fund	16,610	3,120	3,120	-	16,610	-	-
66	Cops for Kids Fund	13,759	5,100	5,100	-	13,759	-	-
	Total Fiduciary Funds	\$ 5,222,799	892,771	294,351	-	5,821,219	-	-
	GRAND TOTAL ALL FUNDS	\$ 100,709,066	253,640,624	210,917,285	-	143,432,405	4,111,708	24,670,248

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Budget Summary

Primary Government					
Budgeted Amounts			Actual Amounts	\$ Change	% Change
Proposed	Adjusted			Increase	Increase
June 30, 2027	June 30, 2026		June 30, 2026	(Decrease)	(Decrease)
Revenues					
Gross Receipts Taxes	\$ 40,804,999	32,925,544	55,201,454	7,879,455	23.9%
Property Taxes	5,563,617	5,295,941	5,541,994	267,676	0.0%
Payments in Lieu of Taxes	1,310,750	1,310,000	1,310,747	750	0.1%
Franchise Taxes	1,649,320	1,477,839	2,159,732	171,481	11.6%
Other Taxes	743,478	613,970	700,483	129,508	21.1%
Licenses and Permits	261,700	240,400	317,338	21,300	8.9%
Intergovernmental Grants/Distributions	179,578,136	192,225,306	60,932,240	(12,647,170)	-6.6%
Charges for Services	19,685,419	18,404,132	19,041,791	1,281,287	7.0%
Fines and Forfeitures	156,700	234,000	171,695	(77,300)	-33.0%
Investment Earnings	1,546,635	1,850,855	1,930,226	(304,220)	-16.4%
Miscellaneous Revenues	697,099	746,349	881,374	(49,250)	-6.6%
Impact Fees	750,000	700,000	1,264,292	50,000	100.0%
Total Revenues	\$ 252,747,853	256,024,336	149,453,366	(3,276,483)	-1.3%
Expenditures					
Salaries and Wages	\$ 20,181,631	18,213,411	16,894,695	1,968,220	10.8%
Employee Benefits	11,172,625	10,367,521	9,108,711	805,104	7.8%
Supplies	5,302,735	5,063,460	3,920,450	239,275	4.7%
Contractual Services	5,636,439	5,040,633	3,491,882	595,806	11.8%
Operating Costs	10,105,034	9,052,405	6,983,400	1,052,629	11.6%
Capital Outlay	154,299,051	157,285,479	75,463,883	(2,986,428)	-1.9%
Debt Service	3,925,419	3,065,989	3,052,405	859,430	28.0%
Total Expenditures	\$ 210,622,934	208,088,897	118,915,426	2,534,037	1.2%
Transfers					
Transfer In	\$ 10,240,314	16,290,034	16,290,034	(6,049,720)	-37.1%
Transfers Out	(10,240,314)	(18,141,438)	(16,290,034)	7,901,124	-43.6%
Total Transfers	\$ -	(1,851,404)	-	1,851,404	0.0%
Net Change in Fund Balance					
	\$ 42,124,919	46,084,035	30,537,940	(3,959,116)	-2.5%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2027	Final Adjusted June 30, 2026	June 30, 2026	Increase (Decrease)	Increase (Decrease)
Revenues					
Gross Receipts Taxes	\$ 33,649,570	28,007,266	46,165,267	5,642,304	20.1%
Property Taxes	5,097,375	4,583,097	5,042,104	514,278	11.2%
Payments in Lieu of Taxes	1,310,750	1,310,000	1,310,747	750	0.1%
Franchise Taxes	1,597,320	1,425,839	2,113,598	171,481	12.0%
Other Taxes	144,235	147,673	182,661	(3,438)	-2.3%
Licenses and Permits	261,700	240,400	317,338	21,300	8.9%
Intergovernmental Grants/Distributions	3,026,520	2,202,157	704,920	824,363	37.4%
Charges for Services	1,631,025	1,504,626	1,590,639	126,399	8.4%
Fines and Forfeitures	156,700	234,000	171,695	(77,300)	-33.0%
Investment Earnings	1,522,000	1,825,820	1,902,595	(303,820)	-16.6%
Miscellaneous Revenues	651,599	711,349	862,311	(59,750)	-8.4%
Total Revenues	\$ 49,048,794	42,192,227	60,363,875	6,856,567	16.3%
Expenditures					
Salaries and Wages	\$ 16,837,039	14,949,187	13,775,662	1,887,852	12.6%
Employee Benefits	9,228,669	8,432,499	7,315,777	796,170	9.4%
Supplies	3,616,972	3,325,712	2,369,463	291,260	8.8%
Contractual Services	2,842,828	2,649,950	1,588,116	192,878	7.3%
Operating Costs	4,474,332	3,863,376	3,082,676	610,956	15.8%
Capital Outlay	11,113,115	7,508,554	2,595,082	3,604,561	48.0%
Debt Service	1,227,547	179,752	178,327	1,047,795	582.9%
Total Expenditures	\$ 49,340,502	40,909,029	30,905,103	8,431,473	20.6%
Transfers					
Transfers Out	(9,800,000)	(17,700,000)	(15,850,000)	6,800,000	-38.4%
Total Transfers	(9,800,000)	(17,700,000)	(15,850,000)	6,800,000	-38.4%
Net Change in Fund Balance	\$ (10,091,708)	(16,416,802)	13,608,772	5,225,094	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund (11)
Schedule of Revenues

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Gross Receipts Taxes						
11-320-4107	Gross Receipts Taxes: Municipal	\$ 19,671,349	17,352,190	26,397,166	2,319,159	13.37%
11-320-4117	Gross Receipts Taxes: State Share	14,008,565	10,702,888	20,099,055	3,305,677	30.89%
11-320-4045	Gross Receipts Taxes: EMS	412,862	356,484	435,247	56,378	15.82%
11-320-4109	Gross Receipts Taxes: Admin Fee	(443,206)	(404,296)	(766,201)	(38,910)	9.62%
Total Gross Receipts Taxes		33,649,570	28,007,266	46,165,267	5,642,304	20.15%
Property Taxes						
11-300-4101	Property Taxes	5,097,375	4,583,097	5,042,104	514,278	11.22%
Total Property Taxes		5,097,375	4,583,097	5,042,104	514,278	11.22%
Payments in Lieu of Taxes						
11-300-4100	Payment in Lieu of Taxes	1,310,750	1,310,000	1,310,747	750	0.06%
Total Payments in Lieu of Taxes		1,310,750	1,310,000	1,310,747	750	0.06%
Franchise Taxes						
11-310-4103	Franchise Tax: Electrical	1,440,289	1,248,844	1,972,778	191,445	15.33%
11-310-4104	Franchise Tax: Gas	81,717	86,281	72,946	(4,564)	-5.29%
11-310-4105	Franchise Tax: Telephone	11,720	15,407	8,074	(3,687)	-23.93%
11-310-4106	Franchise Tax: Cable	63,594	75,307	59,800	(11,713)	-15.55%
Total Franchise Taxes		1,597,320	1,425,839	2,113,598	171,481	12.03%
Other Taxes						
11-340-4114	Other Taxes: Auto Tax 10%	99,733	105,615	128,445	(5,882)	-5.57%
11-340-4115	Other Taxes: Auto Tax 15%	44,502	42,058	54,216	2,444	5.81%
Total Other Taxes		144,235	147,673	182,661	(3,438)	-2.33%
Licenses and Permits						
11-330-4110	Short Term Rentals	300	300	100	-	0.00%
11-330-4012	Pet Licenses	6,000	5,500	5,060	500	9.09%
11-330-4013	Zoning Application Fees	2,500	3,500	1,676	(1,000)	-28.57%
11-330-4014	Sign Permit Fees	5,000	3,000	3,692	2,000	66.67%
11-330-4015	Special Event Permit Fees	200	200	-	-	0.00%
11-330-4050	Floodplain Development	700	700	-	-	0.00%
11-330-4108	Liquor & Cannabis Licenses	7,000	2,200	6,850	4,800	218.18%
11-330-4109	Business Registrations	45,000	40,000	48,711	5,000	12.50%
11-330-4111	Development Plans	35,000	25,000	50,069	10,000	40.00%
11-330-4121	Subdivision Application Fees	10,000	10,000	9,480	-	0.00%
11-330-4122	Subdivision Engineering Fees	150,000	150,000	191,650	-	0.00%
Total Licenses and Permits		261,700	240,400	317,338	21,300	8.86%
Intergovernmental Grants/Distributions						
11-344-4009	Legislative Appropriation - PD	2,201,000	1,418,956	318,022	782,044	55.11%
11-344-4010	Legislative Appropriation - Fire	500,000	65,498	83,408	434,502	663.38%
11-344-4011	Legislative Appropriation - Parks	150,000	456,746	51,377	(306,746)	-67.16%
11-380-4009	Library State Aid Grant	15,000	13,122	15,000	1,878	14.31%
11-380-4013	NM Library Foundation Grant	-	-	3,000	-	100.00%
11-380-4014	Rural Technology Fund-Library	-	195	-	(195)	-100.00%
11-380-4025	Library G.O. Bond Revenue	69,150	86,770	83,646	(17,620)	-20.31%
11-382-4009	NM Game & Fish Grant	51,000	3,020	10,293	47,980	1588.74%
11-385-4017	DFA Recruitment Grant YR3	-	93,750	93,750	(93,750)	-100.00%
11-385-4055	DOJ Bulletproof Vest Program	3,439	3,100	1,050	339	10.94%
11-385-4059	NMDOT Traffic Safety Grant	25,582	43,000	45,374	(17,418)	-40.51%
11-385-4091	DOJ Edward Byrne Grant	3,205	18,000	-	(14,795)	-82.19%
11-387-4009	USDA GRANT	8,144	-	-	8,144	100.00%
Total Intergovernmental Grants/Distributions		\$ 3,026,520	2,202,157	704,920	824,363	37.43%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Charges for Services						
11-330-4113	NSF Check Charge	\$ 100	-	50	100	100.00%
11-350-4010	Library Sales	2,700	2,500	3,723	200	8.00%
11-350-4019	Museum Sales	2,600	2,300	2,774	300	13.04%
11-350-4118	Printing & Copying: Misc	100	150	145	(50)	-33.33%
11-350-4119	Police Report Revenue	4,500	4,000	2,434	500	12.50%
11-350-4120	Paving Cuts	5,500	5,000	5,775	500	10.00%
11-350-4123	Bookkeeping Fees	1,124,525	1,023,636	1,023,626	100,889	9.86%
11-350-4136	Rio Metro Transportation Reven	400,000	351,040	453,274	48,960	13.95%
11-370-4090	Los Lunas Schools	-	-	1,425	-	100.00%
11-382-4010	NM Outdoor Recreation	-	37,000	37,000	(37,000)	-100.00%
11-385-4071	Police Overtime Reimbursement	20,000	10,000	13,820	10,000	100.00%
11-386-4053	Summer Recreation: LL Schools	9,000	9,000	-	-	0.00%
11-386-4054	Summer Recreation: Valencia Co	5,000	5,000	-	-	0.00%
11-386-4059	Summer Recreation Fees	57,000	55,000	46,593	2,000	3.64%
Total Charges for Services		1,631,025	1,504,626	1,590,639	126,399	8.40%
Fines and Forfeitures						
11-360-4018	Library Fees	3,700	4,000	4,327	(300)	-7.50%
11-360-4140	Automated Speed Enforcement	100,000	150,000	73,950	(50,000)	-33.33%
11-360-4125	Court Fines	50,000	75,000	86,997	(25,000)	-33.33%
11-360-4130	Court Costs	3,000	5,000	6,421	(2,000)	-40.00%
Total Fines and Forfeitures		156,700	234,000	171,695	(77,300)	-33.03%
Investment Earnings						
11-306-4060	Interest Income	1,522,000	1,825,820	1,902,595	(303,820)	-16.64%
Total Investment Earnings		1,522,000	1,825,820	1,902,595	(303,820)	-16.64%
Miscellaneous Revenues						
11-370-4004	Contributions/Donations	2,500	2,500	2,500	-	0.00%
11-370-4010	Insurance Recoveries	25,000	40,000	46,191	(15,000)	-37.50%
11-370-4014	Miscellaneous/Other Revenue	48,000	42,500	51,301	5,500	12.94%
11-370-4019	BCBS Employee Wellness Rev	35,000	35,000	35,000	-	0.00%
11-350-4021	Printing & Copying: Library	6,000	5,000	8,498	1,000	20.00%
11-370-4026	Property Rental Revenue	15,000	65,000	26,245	(50,000)	-76.92%
11-370-4029	Property Lease Revenue	471,336	471,336	638,754	-	0.00%
11-370-4089	Facility Rental Revenue	20,000	15,000	29,266	5,000	33.33%
11-370-4128	Proceeds from Sale of Assets	10,000	10,000	4,749	-	0.00%
11-380-4004	Donations/Contributions: Libra	15,000	15,250	17,244	(250)	-1.64%
11-380-4005	Donations/Contributions: Museu	1,200	1,200	-	-	0.00%
11-380-4007	E-Rate Reimbursement	2,563	2,563	2,563	-	0.00%
Total Miscellaneous Revenues		651,599	711,349	862,311	(59,750)	-8.40%
Total General Fund Revenues		\$ 49,048,794	42,192,227	60,363,875	6,856,567	16.25%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund (11)
Administration Department
Mayor & Council Division (431)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-431-5110	Salaries: Elected Officials	\$ 60,500	60,500	60,500	-	0.00%
Total Salaries and Wages		60,500	60,500	60,500	-	0.00%
Employee Benefits						
11-431-5210	FICA: Social Security	3,751	3,751	2,960	-	0.00%
11-431-5211	FICA: Medicare	878	878	692	-	0.00%
11-431-5220	Retirement	13,891	13,891	11,888	-	0.00%
11-431-5221	Retiree Health Care	2,420	2,420	2,161	-	0.00%
11-431-5230	Health and Medical Premiums	109,008	92,244	103,717	16,764	18.17%
11-431-5231	Dental Insurance Premiums	2,232	2,263	2,283	(31)	-1.37%
11-431-5232	Life Insurance Premiums	130	130	102	-	0.00%
11-431-5233	Disability Insurance Premiums	273	273	38	-	0.00%
11-431-5290	Other Employee Benefits	1,400	800	735	600	75.00%
Total Employee Benefits		134,229	116,896	124,576	17,333	14.83%
Supplies						
11-431-5310	General Office Supplies	250	250	125	-	0.00%
11-431-5320	Furniture/Fixtures/Equipment	500	500	-	-	0.00%
11-431-5321	Technology Equipment/Hardware	4,000	12,300	14,485	(8,300)	-67.48%
11-431-5330	Training Supplies	250	250	-	-	0.00%
11-431-5380	Software	5,860	5,860	2,176	-	0.00%
11-431-5390	Other Supplies	500	250	161	250	100.00%
Total Supplies		11,360	19,410	16,947	(8,050)	-41.47%
Contractual Services						
11-431-5410	Professional Services	113,000	110,000	99,898	3,000	2.73%
11-431-5420	Attorney Fees	500	1,756	2,341	(1,256)	-71.53%
11-431-5440	Other Services	2,000	1,123	1,185	877	78.09%
Total Contractual Services		115,500	112,879	103,424	2,621	2.32%
Operating Costs						
11-431-5514	Training and Seminars	2,475	1,650	1,575	825	50.00%
11-431-5515	Employee Travel	10,350	8,400	8,571	1,950	23.21%
11-431-5521	Telecommunications	4,384	4,309	3,785	75	1.74%
11-431-5522	Subscriptions and Dues	90,000	84,933	79,742	5,067	5.97%
11-431-5523	Insurance Premiums	12,600	8,633	8,633	3,967	45.95%
11-431-5524	Printing/Publishing/Advertisin	1,000	2,000	799	(1,000)	-50.00%
11-431-5570	Utilities: Electricity	8,500	9,000	5,401	(500)	-5.56%
11-431-5571	Utilities: Natural Gas	500	500	193	-	0.00%
11-431-5572	Utilities: Water	5,000	5,000	4,273	-	0.00%
11-431-5580	Repairs and Maintenance	500	500	390	-	0.00%
11-431-5590	Other Operating Costs	1,500	1,662	1,352	(162)	-9.75%
Total Operating Costs		136,809	126,587	114,714	10,222	8.08%
Total Mayor & Council Division Expenditures		\$ 458,398	436,272	420,161	22,126	5.07%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund (11)
Administration Department
Village Administrator Division (432)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-432-5120	Salaries: Full-Time Positions	\$ 488,628	466,707	454,504	21,921	4.70%
11-432-5180	Salaries: Other Wages	104,558	100,306	3,520	4,252	4.24%
Total Salaries and Wages		593,186	567,013	458,024	26,173	4.62%
Employee Benefits						
11-432-5210	FICA: Social Security	28,890	27,416	26,682	1,474	5.38%
11-432-5211	FICA: Medicare	7,085	6,768	6,515	317	4.68%
11-432-5220	Retirement	112,188	107,156	102,331	5,032	4.70%
11-432-5221	Retiree Health Care	19,544	18,669	17,517	875	4.69%
11-432-5230	Health and Medical Premiums	69,648	82,524	60,161	(12,876)	-15.60%
11-432-5231	Dental Insurance Premiums	1,732	2,273	1,700	(541)	-23.80%
11-432-5232	Life Insurance Premiums	130	130	98	-	0.00%
11-432-5233	Disability Insurance Premiums	2,169	2,101	913	68	3.24%
11-432-5240	Unemployment Compensation	1,591	1,541	686	50	3.24%
11-432-5250	Workers Compensation Premium	46	46	51	-	0.00%
11-432-5290	Other Employee Benefits	1,100	900	680	200	22.22%
Total Employee Benefits		244,123	249,524	217,334	(5,401)	-2.16%
Supplies						
11-432-5310	General Office Supplies	2,000	2,500	2,049	(500)	-20.00%
11-432-5311	Kitchen Supplies	150	300	-	(150)	-50.00%
11-432-5312	Janitorial Supplies	400	500	501	(100)	-20.00%
11-432-5314	Maintenance Supplies	700	1,500	833	(800)	-53.33%
11-432-5320	Furniture/Fixtures/Equipment	2,500	5,500	3,219	(3,000)	-54.55%
11-432-5321	Technology Equipment/Hardware	6,500	19,900	6,168	(13,400)	-67.34%
11-432-5330	Training Supplies	150	250	-	(100)	-40.00%
11-432-5370	Vehicle Fuel	1,000	1,300	497	(300)	-23.08%
11-432-5372	Vehicle Lubricants	100	200	37	(100)	-50.00%
11-432-5380	Software	9,980	8,080	9,739	1,900	23.51%
11-432-5390	Other Supplies	1,000	1,000	392	-	0.00%
Total Supplies		24,480	41,030	23,435	(16,550)	-40.34%
Contractual Services						
11-432-5410	Professional Services	105,000	91,500	56,620	13,500	14.75%
11-432-5420	Attorney Fees	5,000	9,500	55	(4,500)	-47.37%
11-432-5440	Other Services	7,500	2,514	2,096	4,986	198.33%
Total Contractual Services		117,500	103,514	58,771	13,986	13.51%
Operating Costs						
11-432-5514	Training and Seminars	6,800	4,050	1,407	2,750	67.90%
11-432-5515	Employee Travel	12,900	8,100	7,598	4,800	59.26%
11-432-5520	Postage	100	250	55	(150)	-60.00%
11-432-5521	Telecommunications	5,281	5,281	4,259	-	0.00%
11-432-5522	Subscriptions and Dues	3,600	5,000	3,506	(1,400)	-28.00%
11-432-5523	Insurance Premiums	11,700	6,356	6,356	5,344	84.08%
11-432-5524	Printing/Publishing/Advertisin	9,000	9,000	6,259	-	0.00%
11-432-5527	Fleet Maintenance	300	500	61	(200)	-40.00%
11-432-5570	Utilities: Electricity	7,000	8,800	5,401	(1,800)	-20.45%
11-432-5571	Utilities: Natural Gas	500	600	169	(100)	-16.67%
11-432-5572	Utilities: Water	6,000	5,000	4,273	1,000	20.00%
11-432-5580	Repairs and Maintenance	2,000	2,000	896	-	0.00%
11-432-5590	Other Operating Costs	51,000	50,000	18,282	1,000	2.00%
Total Operating Costs		116,181	104,937	58,522	11,244	10.72%
Capital Outlay						
11-432-5650	Buildings & Structures	240,000	25,000	24,470	215,000	860.00%
11-432-5661	Vehicles	55,000	-	-	55,000	100.00%
Total Capital Outlay		295,000	25,000	24,470	270,000	1080.00%
Total Village Administrator Division Expenditures		\$ 1,390,470	1,091,018	840,556	299,452	27.45%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-452-5120	Salaries: Full-Time Positions	\$ 90,628	83,346	83,170	7,282	8.74%
Total Salaries and Wages		90,628	83,346	83,170	7,282	8.74%
Employee Benefits						
11-452-5210	FICA: Social Security	5,619	5,167	4,790	452	8.75%
11-452-5211	FICA: Medicare	1,315	1,209	1,120	106	8.77%
11-452-5220	Retirement	20,814	19,137	19,062	1,677	8.76%
11-452-5221	Retiree Health Care	3,626	3,334	3,327	292	8.76%
11-452-5230	Health and Medical Premiums	13,930	13,930	13,444	-	0.00%
11-452-5231	Dental Insurance Premiums	371	425	391	(54)	-12.71%
11-452-5232	Life Insurance Premiums	26	26	25	-	0.00%
11-452-5233	Disability Insurance Premiums	402	376	254	26	6.91%
11-452-5240	Unemployment Compensation	295	276	115	19	6.88%
11-452-5250	Workers Compensation Premium	10	10	10	-	0.00%
11-452-5290	Other Employee Benefits	100	400	108	(300)	-75.00%
Total Employee Benefits		46,508	44,290	42,646	2,218	5.01%
Supplies						
11-452-5310	General Office Supplies	1,000	900	173	100	11.11%
11-452-5312	Janitorial Supplies	200	300	140	(100)	-33.33%
11-452-5314	Maintenance Supplies	200	200	344	-	0.00%
11-452-5320	Furniture/Fixtures/Equipment	500	300	182	200	66.67%
11-452-5321	Technology Equipment/Hardware	6,000	1,200	-	4,800	400.00%
11-452-5340	Uniforms	250	-	-	250	100.00%
11-452-5370	Vehicle Fuel	2,000	2,000	594	-	0.00%
11-452-5372	Vehicle Lubricants	100	100	37	-	0.00%
11-452-5380	Software	11,700	5,750	5,870	5,950	103.48%
11-452-5390	Other Supplies	900	900	70	-	0.00%
Total Supplies		22,850	11,650	7,410	11,200	96.14%
Contractual Services						
11-452-5410	Professional Services	55,000	115,000	79,041	(60,000)	-52.17%
11-452-5420	Attorney Fees	35,000	56,850	53,886	(21,850)	-38.43%
11-452-5440	Other Services	2,000	2,000	1,367	-	0.00%
Total Contractual Services		92,000	173,850	134,294	(81,850)	-47.08%
Operating Costs						
11-452-5514	Training and Seminars	6,000	7,120	5,775	(1,120)	-15.73%
11-452-5515	Employee Travel	8,500	8,250	7,137	250	3.03%
11-452-5520	Postage	200	100	-	100	100.00%
11-452-5521	Telecommunications	1,505	2,085	3,348	(580)	-27.82%
11-452-5522	Subscription and Dues	22,000	3,945	1,767	18,055	457.67%
11-452-5523	Insurance Premiums	2,700	1,469	1,469	1,231	83.80%
11-452-5524	Printing/Publishing/Advertisin	10,000	8,043	367	1,957	24.33%
11-452-5527	Fleet Maintenance	250	250	195	-	0.00%
11-452-5570	Utilities: Electricity	1,200	1,200	1,039	-	0.00%
11-452-5571	Utilities: Natural Gas	210	210	26	-	0.00%
11-452-5580	Repairs and Maintenance	550	457	846	93	20.35%
11-452-5590	Other Operating Costs	6,500	6,250	11,395	250	4.00%
Total Operating Costs		59,615	39,379	33,364	20,236	51.39%
Capital Purchases						
11-452-5603	Vehicles	-	-	-	-	100.00%
Total Capital Purchases		-	-	-	-	100.00%
Total Economic Development Division Expenditures		\$ 311,601	352,515	300,884	(40,914)	-11.61%

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

**General Fund (11)
Legal Department (411)**

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-411-5120	Salaries: Full-Time Positions	\$ 187,304	-	-	187,304	100.00%
11-411-5180	Salaries: Other Wages	64,241	-	-	64,241	100.00%
Total Salaries and Wages		251,545	-	-	251,545	100.00%
Employee Benefits						
11-411-5210	FICA: Social Security	11,613	-	-	11,613	100.00%
11-411-5211	FICA: Medicare	2,716	-	-	2,716	100.00%
11-411-5220	Retirement	43,005	-	-	43,005	100.00%
11-411-5221	Retiree Health Care	7,493	-	-	7,493	100.00%
11-411-5230	Health and Medical Premiums	45,110	-	-	45,110	100.00%
11-411-5231	Dental Insurance Premiums	1,245	-	-	1,245	100.00%
11-411-5232	Life Insurance Premiums	52	-	-	52	100.00%
11-411-5233	Disability Insurance Premiums	843	-	-	843	100.00%
11-411-5240	Unemployment Compensation	619	-	-	619	100.00%
11-411-5250	Workers Compensation Premium	19	-	-	19	100.00%
11-411-5290	Other Employee Benefits	500	-	-	500	100.00%
Total Employee Benefits		113,215	-	-	113,215	100.00%
Supplies						
11-411-5310	General Office Supplies	3,000	-	-	3,000	100.00%
11-411-5312	Janitorial Supplies	2,500	-	-	2,500	100.00%
11-411-5314	Maintenance Supplies	1,500	-	-	1,500	100.00%
11-411-5320	Furniture/Fixtures/Equipment	14,000	-	-	14,000	100.00%
11-411-5321	Technology Equipment/Hardware	20,000	-	-	20,000	100.00%
11-411-5380	Software	5,000	-	-	5,000	100.00%
11-411-5390	Other Supplies	1,000	-	-	1,000	100.00%
Total Supplies		47,000	-	-	47,000	100.00%
Contractual Services						
11-411-5410	Professional Services	2,000	-	-	2,000	100.00%
11-411-5440	Other Sevices	1,000	-	-	1,000	100.00%
Total Contractual Services		3,000	-	-	3,000	100.00%
Operating Costs						
11-411-5514	Training and Seminars	1,000	-	-	1,000	100.00%
11-411-5515	Employee Travel	1,000	-	-	1,000	100.00%
11-411-5520	Postage	500	-	-	500	100.00%
11-411-5521	Telecommunications	2,500	-	-	2,500	100.00%
11-411-5522	Subscription and Dues	1,000	-	-	1,000	100.00%
11-411-5523	Insurance Premiums	5,000	-	-	5,000	100.00%
11-411-5524	Printing/Publishing/Advertisin	2,500	-	-	2,500	100.00%
11-411-5570	Utilities: Electricity	7,500	-	-	7,500	100.00%
11-411-5571	Utilities: Natural Gas	4,000	-	-	4,000	100.00%
11-411-5572	Utilities: Water	4,000	-	-	4,000	100.00%
11-411-5580	Repairs and Maintenance	10,000	-	-	10,000	100.00%
11-411-5590	Other Operating Costs	2,500	-	-	2,500	100.00%
Total Operating Costs		41,500	-	-	41,500	100.00%
Total Human Resources Department Expenditures		\$ 456,260	-	-	456,260	100.00%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-433-5120	Salaries: Full-Time Positions	\$ 512,357	504,109	453,175	8,248	1.64%
Total Salaries and Wages		512,357	504,109	453,175	8,248	1.64%
Employee Benefits						
11-433-5210	FICA: Social Security	32,274	31,254	26,377	1,020	3.26%
11-433-5211	FICA: Medicare	7,548	7,310	6,169	238	3.26%
11-433-5220	Retirement	118,027	115,744	102,950	2,283	1.97%
11-433-5221	Retiree Health Care	20,822	20,165	17,173	657	3.26%
11-433-5230	Health and Medical Premiums	80,851	83,902	72,975	(3,051)	-3.64%
11-433-5231	Dental Insurance Premiums	2,793	3,700	2,746	(907)	-24.51%
11-433-5232	Life Insurance Premiums	182	200	641	(18)	-9.00%
11-433-5233	Disability Insurance Premiums	2,343	2,269	1,405	74	3.26%
11-433-5240	Unemployment Compensation	1,718	1,656	772	62	3.74%
11-433-5250	Workers Compensation Premium	65	65	61	-	0.00%
11-433-5260	Tuition Reimbursement	14,670	9,333	9,757	5,337	57.18%
11-433-5290	Other Employee Benefits	2,000	1,600	1,894	400	25.00%
Total Employee Benefits		283,293	277,198	242,920	6,095	2.20%
Supplies						
11-433-5310	General Office Supplies	4,500	4,300	3,803	200	4.65%
11-433-5312	Janitorial Supplies	500	500	501	-	0.00%
11-433-5314	Maintenance Supplies	500	500	425	-	0.00%
11-433-5320	Furniture/Fixtures/Equipment	6,500	6,640	14,135	(140)	-2.11%
11-433-5321	Technology Equipment/Hardware	7,250	19,600	13,697	(12,350)	-63.01%
11-433-5370	Vehicle Fuel	300	300	-	-	0.00%
11-433-5380	Software	151,000	79,900	186,268	71,100	88.99%
11-433-5390	Other Supplies	1,100	460	171	640	139.13%
Total Supplies		171,650	112,200	219,000	59,450	52.99%
Contractual Services						
11-433-5410	Professional Services	52,000	69,800	36,107	(17,800)	-25.50%
11-433-5420	Attorney Fees	1,000	2,000	14,953	(1,000)	-50.00%
11-433-5430	Audit Fees	60,000	59,000	37,669	1,000	1.69%
11-433-5440	Other Services	35,428	20,377	21,704	15,051	73.86%
Total Contractual Services		148,428	151,177	110,433	(2,749)	-1.82%
Operating Costs						
11-433-5514	Training and Seminars	4,800	4,000	2,120	800	20.00%
11-433-5515	Employee Travel	5,000	5,000	3,088	-	0.00%
11-433-5520	Postage	3,000	2,500	2,953	500	20.00%
11-433-5521	Telecommunications	5,833	5,233	4,029	600	11.47%
11-433-5522	Subscriptions and Dues	1,200	1,200	100	-	0.00%
11-433-5523	Insurance Premiums	13,600	8,813	8,812	4,787	54.32%
11-433-5524	Printing/Publishing/Advertisin	3,000	3,000	-	-	0.00%
11-433-5570	Utilities: Electricity	7,200	7,200	5,398	-	0.00%
11-433-5571	Utilities: Natural Gas	900	900	193	-	0.00%
11-433-5572	Utilities: Water	4,000	4,000	4,273	-	0.00%
11-433-5580	Repairs and Maintenance	1,000	1,000	506	-	0.00%
11-433-5590	Other Operating Costs	25,200	14,300	18,096	10,900	76.22%
Total Operating Costs		74,733	57,146	50,728	17,587	30.78%
Debt Service						
11-433-5710	Debt Service: Principal	935,199	94,152	94,152	841,047	893.29%
11-433-5720	Debt Service: Interest Expense	292,348	84,175	81,508	208,173	247.31%
11-433-5721	Debt Service: Other Fees	-	1,425	2,667	(1,425)	-100.00%
Total Debt Service		1,227,547	179,752	178,327	1,047,795	582.91%
Total Finance Division Expenditures		\$ 2,418,008	1,281,582	1,254,583	1,136,426	88.67%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted	June 30, 2026	Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-434-5120	Salaries: Full-Time Positions	\$ 235,381	230,236	220,594	5,145	2.23%
11-434-5180	Salaries: Other Wages	1,600	1,504	1,504	96	6.38%
11-434-5190	Salaries: Overtime	1,000	2,500	885	(1,500)	-60.00%
Total Salaries and Wages		237,981	234,240	222,983	3,741	1.60%
Employee Benefits						
11-434-5210	FICA: Social Security	14,590	14,274	13,222	316	2.21%
11-434-5211	FICA: Medicare	3,530	3,309	3,092	221	6.68%
11-434-5220	Retirement	53,881	52,862	50,320	1,019	1.93%
11-434-5221	Retiree Health Care	9,736	9,208	4,043	528	5.73%
11-434-5230	Health and Medical Premiums	52,883	67,886	52,532	(15,003)	-22.10%
11-434-5231	Dental Insurance Premiums	1,371	2,069	2,161	(698)	-33.74%
11-434-5232	Life Insurance Premiums	130	156	111	(26)	-16.67%
11-434-5233	Disability Insurance Premiums	1,096	1,027	719	69	6.72%
11-434-5240	Unemployment Compensation	804	753	537	51	6.77%
11-434-5250	Workers Compensation	46	56	48	(10)	-17.86%
11-434-5290	Other Employee Benefits	1,600	900	847	700	77.78%
Total Employee Benefits		139,667	152,500	127,632	(12,833)	-8.41%
Supplies						
11-434-5310	General Office Supplies	4,000	4,500	2,398	(500)	-11.11%
11-434-5312	Janitorial Supplies	800	700	619	100	14.29%
11-434-5314	Maintenance Supplies	1,000	1,000	406	-	0.00%
11-434-5320	Furniture/Fixtures/Equipment	500	5,000	954	(4,500)	-90.00%
11-434-5321	Technology Equipment/Hardware	15,500	5,720	4,433	9,780	170.98%
11-434-5370	Vehicle Fuel	500	500	135	-	0.00%
11-434-5372	Vehicle Lubricants	200	200	41	-	0.00%
11-434-5380	Software	5,237	9,937	4,491	(4,700)	-47.30%
11-434-5390	Other Supplies	23,000	2,100	179	20,900	995.24%
Total Supplies		50,737	29,657	13,656	21,080	71.08%
Contractual Services						
11-434-5410	Professional Services	100	200	58	(100)	-50.00%
11-434-5420	Attorney Fees	3,000	4,000	5,652	(1,000)	-25.00%
11-434-5440	Other Services	15,335	40,877	25,526	(25,542)	-62.49%
Total Contractual Services		18,435	45,077	31,236	(26,642)	-59.10%
Operating Costs						
11-434-5514	Training and Seminars	3,000	5,000	649	(2,000)	-40.00%
11-434-5515	Employee Travel	6,500	6,500	1,592	-	0.00%
11-434-5520	Postage	70,000	69,800	51,110	200	0.29%
11-434-5521	Telecommunications	3,385	3,385	3,450	-	0.00%
11-434-5523	Insurance Premiums	11,700	7,827	7,827	3,873	49.48%
11-434-5524	Printing/Publishing/Advertisin	17,000	33,200	20,245	(16,200)	-48.80%
11-434-5525	Equipment Rental/Lease	-	-	-	-	100.00%
11-434-5527	Fleet Maintenance	500	500	116	-	0.00%
11-434-5570	Utilities: Electricity	8,000	8,000	5,398	-	0.00%
11-434-5571	Utilities: Natural Gas	1,000	1,000	193	-	0.00%
11-434-5572	Utilities: Water	5,500	8,400	4,273	(2,900)	-34.52%
11-434-5580	Repairs and Maintenance	5,000	5,000	1,631	-	0.00%
11-434-5590	Other Operating Costs	123,700	134,000	151,868	(10,300)	-7.69%
Total Operating Costs		255,285	282,612	248,352	(27,327)	-9.67%
Capital Outlay						
11-434-5650	Buildings & Structures	40,000	-	-	40,000	100.00%
Total Capital Outlay		40,000	-	-	-	100.00%
Total Utility Billing Division Expenditures		\$ 742,105	744,086	643,859	(41,981)	-5.64%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund (11)
Information Technology Department (435)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-435-5120	Salaries: Full-Time Positions	\$ 634,256	543,151	541,959	91,105	16.77%
Total Salaries and Wages		634,256	543,151	541,959	91,105	16.77%
Employee Benefits						
11-435-5210	FICA: Social Security	39,327	33,676	32,592	5,651	16.78%
11-435-5211	FICA: Medicare	9,198	7,876	7,622	1,322	16.79%
11-435-5220	Retirement	145,636	124,708	124,188	20,928	16.78%
11-435-5221	Retiree Health Care	25,374	21,727	20,267	3,647	16.79%
11-435-5230	Health and Medical Premiums	111,517	84,063	89,394	27,454	32.66%
11-435-5231	Dental Insurance Premiums	2,536	2,407	2,127	129	5.37%
11-435-5232	Life Insurance Premiums	208	182	157	26	14.29%
11-435-5233	Disability Insurance Premiums	2,848	2,445	1,562	403	16.48%
11-435-5240	Unemployment Compensation	2,089	1,793	808	296	16.51%
11-435-5250	Workers Compensation Premium	74	65	71	9	13.85%
11-435-5260	Tuition Reimbursement	3,000	6,000	5,827	(3,000)	-50.00%
11-435-5290	Other Employee Benefits	200	500	255	(300)	-60.00%
Total Employee Benefits		342,007	285,442	284,870	56,565	19.82%
Supplies						
11-435-5310	General Office Supplies	500	450	234	50	11.11%
11-435-5311	Kitchen Supplies	500	550	495	(50)	-9.09%
11-435-5312	Janitorial Supplies	1,000	1,000	496	-	0.00%
11-435-5314	Maintenance Supplies	1,500	1,500	229	-	0.00%
11-435-5320	Furniture/Fixtures/Equipment	8,500	10,000	1,429	(1,500)	-15.00%
11-435-5321	Technology Equipment/Hardware	51,500	14,400	13,500	37,100	257.64%
11-435-5330	Training Supplies	100	100	-	-	0.00%
11-435-5370	Vehicle Fuel	2,800	2,800	1,766	-	0.00%
11-435-5371	Vehicle Tires	1,000	1,000	-	-	0.00%
11-435-5372	Vehicle Lubricants	600	600	238	-	0.00%
11-435-5380	Software	474,200	354,620	271,557	119,580	33.72%
11-435-5390	Other Supplies	4,000	4,000	3,009	-	0.00%
Total Supplies		546,200	391,020	292,953	155,180	39.69%
Contractual Services						
11-435-5410	Professional Services	5,000	10,000	269	(5,000)	-50.00%
11-435-5420	Attorney Fees	2,500	5,000	1,795	(2,500)	-50.00%
11-435-5440	Other Services	65,000	15,646	2,294	49,354	315.44%
Total Contractual Services		72,500	30,646	4,358	41,854	136.57%
Operating Costs						
11-435-5514	Training and Seminars	56,360	50,345	36,245	6,015	11.95%
11-435-5515	Employee Travel	30,000	31,490	33,372	(1,490)	-4.73%
11-435-5521	Telecommunications	18,600	8,600	12,648	10,000	116.28%
11-435-5522	Subscriptions and Dues	6,000	7,170	235	(1,170)	-16.32%
11-435-5523	Insurance Premiums	18,800	13,177	13,176	5,623	42.67%
11-435-5524	Printing/Publishing/Advertisin	200	200	-	-	0.00%
11-435-5527	Fleet Maintenance	3,500	3,500	1,009	-	0.00%
11-435-5570	Utilities: Electricity	7,000	7,000	5,398	-	0.00%
11-435-5571	Utilities: Natural Gas	1,500	1,500	482	-	0.00%
11-435-5572	Utilities: Water	3,700	5,700	4,273	(2,000)	-35.09%
11-435-5580	Repairs and Maintenance	10,000	10,000	2,869	-	0.00%
11-435-5590	Other Operating Costs	3,000	3,000	942	-	0.00%
Total Operating Costs		158,660	141,682	110,649	16,978	11.98%
Capital Purchases						
11-435-5601	Fiber Optic Cables	140,000	215,000	50,726	(75,000)	-34.88%
11-435-5650	Buildings and Structures	25,000	20,000	12,607	5,000	25.00%
11-435-5661	Vehicles	-	66,630	66,627	(66,630)	-100.00%
11-435-5670	Machinery and Equipment	12,000	116,000	123,399	(104,000)	-89.66%
Total Capital Purchases		177,000	417,630	253,359	(240,630)	-57.62%
Total Information Technology Department Expenditures		\$ 1,930,623	1,809,571	1,488,148	121,052	6.69%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund (11)
Human Resources Department (436)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-436-5120	Salaries: Full-Time Positions	\$ 172,690	167,128	166,671	5,562	3.33%
11-436-5140	Salaries: Temporary Positions	64,800	64,800	52,818	-	0.00%
11-436-5180	Salaries: Other Wages	2,700	2,616	2,615	84	3.21%
Total Salaries and Wages		240,190	234,544	222,104	5,646	2.35%
Employee Benefits						
11-436-5210	FICA: Social Security	14,724	14,380	13,288	344	2.39%
11-436-5211	FICA: Medicare	3,449	3,363	3,108	86	2.56%
11-436-5220	Retirement	39,649	38,373	38,201	1,276	3.33%
11-436-5221	Retiree Health Care	6,909	6,686	6,234	223	3.34%
11-436-5230	Health and Medical Premiums	29,803	29,803	29,802	-	0.00%
11-436-5231	Dental Insurance Premiums	995	1,138	1,088	(143)	-12.57%
11-436-5232	Life Insurance Premiums	52	52	48	-	0.00%
11-436-5233	Disability Insurance Premiums	781	753	470	28	3.72%
11-436-5240	Unemployment Compensation	780	766	402	14	1.83%
11-436-5250	Workers Compensation Premium	28	28	20	-	0.00%
11-436-5290	Other Employee Benefits	400	400	186	-	0.00%
11-436-5291	Employee Wellness Program	30,000	35,000	19,600	(5,000)	-14.29%
Total Employee Benefits		127,570	130,742	112,447	(3,172)	-2.49%
Supplies						
11-436-5310	General Office Supplies	800	750	865	50	6.67%
11-436-5312	Janitorial Supplies	600	750	501	(150)	-20.00%
11-436-5314	Maintenance Supplies	500	500	338	-	0.00%
11-436-5320	Furniture/Fixtures/Equipment	500	1,000	-	(500)	-50.00%
11-436-5321	Technology Equipment/Hardware	3,000	13,350	12,947	(10,350)	-77.53%
11-436-5380	Software	68,600	90,217	67,293	(21,617)	-23.96%
11-436-5390	Other Supplies	1,500	1,500	-	-	0.00%
Total Supplies		75,500	108,067	81,944	(32,567)	-43.14%
Contractual Services						
11-436-5410	Professional Services	10,800	75,000	60,188	(64,200)	-85.60%
11-436-5420	Attorney Fees	7,500	11,000	9,703	(3,500)	-31.82%
11-436-5440	Other Services	500	879	879	(379)	-43.12%
Total Contractual Services		18,800	86,879	70,770	(68,079)	-362.12%
Operating Costs						
11-436-5514	Training and Seminars	6,000	6,000	2,444	-	0.00%
11-436-5515	Employee Travel	5,500	5,500	2,358	-	0.00%
11-436-5520	Postage	20	20	10	-	0.00%
11-436-5521	Telecommunications	2,425	2,425	1,953	-	0.00%
11-436-5522	Subscriptions and Dues	500	1,000	484	(500)	-50.00%
11-436-5523	Insurance Premiums	5,000	2,938	2,938	2,062	70.18%
11-436-5524	Printing/Publishing/Advertisin	500	1,135	334	(635)	-55.95%
11-436-5570	Utilities: Electricity	7,540	7,000	5,398	540	7.71%
11-436-5571	Utilities: Natural Gas	750	750	193	-	0.00%
11-436-5572	Utilities: Water	4,000	5,650	4,273	(1,650)	-29.20%
11-436-5580	Repairs and Maintenance	1,000	1,200	896	(200)	-16.67%
11-436-5590	Other Operating Costs	600	600	551	-	0.00%
Total Operating Costs		33,835	34,218	21,832	(383)	-1.12%
Total Human Resources Department Expenditures		\$ 495,895	594,450	509,097	(98,555)	-16.58%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund (11)
Municipal Court Department (402)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-402-5110	Salaries: Elected Officials	\$ 65,000	65,000	65,000	-	0.00%
11-402-5120	Salaries: Full-Time Positions	150,345	150,234	141,880	111	0.07%
11-402-5180	Salaries: Other Wages	1,300	2,500	1,288	(1,200)	-48.00%
Total Salaries and Wages		216,645	217,734	208,168	(1,089)	-0.50%
Employee Benefits						
11-402-5210	FICA: Social Security	13,351	13,344	12,603	7	0.05%
11-402-5211	FICA: Medicare	3,123	3,121	2,947	2	0.06%
11-402-5220	Retirement	49,449	49,418	45,649	31	0.06%
11-402-5221	Retiree Health Care	8,615	8,610	6,648	5	0.06%
11-402-5230	Health and Medical Premiums	45,999	47,700	44,187	(1,701)	-3.57%
11-402-5231	Dental Insurance Premiums	1,184	1,356	1,244	(172)	-12.68%
11-402-5232	Life Insurance Premiums	104	104	71	-	0.00%
11-402-5233	Disability Insurance Premiums	963	969	596	(6)	-0.62%
11-402-5240	Unemployment Compensation	706	711	344	(5)	-0.70%
11-402-5250	Workers Compensation Premium	37	37	39	-	0.00%
11-402-5290	Other Employee Benefits	600	300	52	300	100.00%
Total Employee Benefits		124,131	125,670	114,380	(1,539)	-1.22%
Supplies						
11-402-5310	General Office Supplies	900	1,063	741	(163)	-15.33%
11-402-5311	Kitchen Supplies	500	313	-	187	59.74%
11-402-5312	Janitorial Supplies	500	250	104	250	100.00%
11-402-5314	Maintenance Supplies	1,200	500	1,418	700	140.00%
11-402-5320	Furniture/Fixtures/Equipment	4,400	3,000	2,792	1,400	46.67%
11-402-5321	Technology Equipment/Hardware	6,000	3,500	3,214	2,500	71.43%
11-402-5380	Software	3,760	1,960	1,732	1,800	91.84%
11-402-5390	Other Supplies	1,050	400	137	650	162.50%
Total Supplies		18,310	10,986	10,138	7,324	66.67%
Contractual Services						
11-402-5420	Attorney Fees	2,000	4,000	3,525	(2,000)	-50.00%
11-402-5440	Other Services	25,089	5,210	5,321	19,879	381.55%
Total Contractual Services		27,089	9,210	8,904	17,879	194.13%
Operating Costs						
11-402-5514	Training & Seminars	1,900	1,000	-	900	90.00%
11-402-5515	Employee Travel	3,500	500	-	3,000	600.00%
11-402-5520	Postage	1,300	1,300	1,179	-	0.00%
11-402-5521	Telecommunications	3,122	2,522	2,773	600	23.79%
11-402-5522	Subscriptions and Dues	300	-	-	300	100.00%
11-402-5523	Insurance Premiums	9,000	5,873	5,873	3,127	53.24%
11-402-5524	Printing/Publishing/Advertisin	1,000	500	-	500	100.00%
11-402-5570	Utilities: Electricity	6,300	6,000	5,003	300	5.00%
11-402-5571	Utilities: Natural Gas	1,200	200	14	1,000	500.00%
11-402-5580	Repairs and Maintenance	2,700	1,200	833	1,500	125.00%
11-402-5590	Other Operating Costs	6,000	6,600	7,650	(600)	-9.09%
Total Operating Costs		36,322	25,695	23,325	10,627	41.36%
Capital Purchases						
11-402-5650	Buildings and Structures	20,000	-	-	20,000	100.00%
Total Capital Purchases		20,000	-	-	20,000	100.00%
Total Municipal Court Department Expenditures		\$ 442,497	389,295	364,915	33,202	8.53%

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

**General Fund (11)
Police Department (404)**

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-404-5120	Salaries: Full-Time Positions	\$ 4,708,141	4,171,447	3,934,858	536,694	12.87%
11-404-5180	Salaries: Other Wages	130,396	93,573	7,228	36,823	39.35%
11-404-5186	Salaries: On Call Wages	16,190	15,000	6,360	1,190	7.93%
11-404-5190	Salaries: Overtime	407,975	378,000	338,148	29,975	7.93%
11-404-5191	Salaries: NMDOT Overtime	48,000	43,000	34,905	5,000	11.63%
11-404-5192	Salaries: Chief's Overtime	18,000	18,000	16,670	-	0.00%
Total Salaries and Wages		5,328,702	4,812,770	4,433,111	515,932	10.72%
Employee Benefits						
11-404-5210	FICA: Social Security	19,067	16,727	22,373	2,340	13.99%
11-404-5211	FICA: Medicare	74,825	66,257	61,667	8,568	12.93%
11-404-5220	Retirement	1,618,872	1,435,812	1,269,533	183,060	12.75%
11-404-5221	Retiree Health Care	189,294	168,861	135,832	20,433	12.10%
11-404-5230	Health and Medical Premiums	915,541	873,428	728,815	42,113	4.82%
11-404-5231	Dental Insurance Premiums	22,686	25,353	19,346	(2,667)	-10.52%
11-404-5232	Life Insurance Premiums	1,534	1,456	1,157	78	5.36%
11-404-5233	Disability Insurance Premiums	21,296	18,771	11,364	2,525	13.45%
11-404-5240	Unemployment Compensation	17,030	15,080	6,327	1,950	12.93%
11-404-5250	Workers Compensation Premium	562	534	519	28	5.24%
11-404-5260	Tuition Reimbursement	10,000	10,000	4,581	-	0.00%
11-404-5290	Other Employee Benefits	11,000	4,100	2,946	6,900	168.29%
Total Employee Benefits		2,901,707	2,636,379	2,264,460	265,328	10.06%
Supplies						
11-404-5310	General Office Supplies	8,000	9,000	8,809	(1,000)	-11.11%
11-404-5311	Kitchen Supplies	1,250	3,000	753	(1,750)	-58.33%
11-404-5312	Janitorial Supplies	5,000	3,000	3,392	2,000	66.67%
11-404-5313	Field Supplies	212,000	182,000	24,528	30,000	16.48%
11-404-5314	Maintenance Supplies	10,000	10,000	4,997	-	0.00%
11-404-5320	Furniture/Fixtures/Equipment	8,000	10,000	8,592	(2,000)	-20.00%
11-404-5321	Technology Equipment/Hardware	100,000	108,000	66,258	(8,000)	-7.41%
11-404-5340	Uniforms	200,000	186,960	135,541	13,040	6.97%
11-404-5350	Safety Supplies	2,000	4,000	1,494	(2,000)	-50.00%
11-404-5370	Vehicle Fuel	125,000	175,000	113,940	(50,000)	-28.57%
11-404-5371	Vehicle Tires	12,000	14,000	20,760	(2,000)	-14.29%
11-404-5372	Vehicle Lubricants	7,500	5,000	5,553	2,500	50.00%
11-404-5380	Software	257,150	228,750	142,553	28,400	12.42%
11-404-5390	Other Supplies	16,000	13,500	7,591	2,500	18.52%
Total Supplies		963,900	952,210	544,761	11,690	1.23%
Contractual Services						
11-404-5410	Professional Services	22,000	22,000	12,043	-	0.00%
11-404-5420	Attorney Fees	12,500	25,000	10,382	(12,500)	-50.00%
11-404-5440	Other Services	936,362	793,721	444,766	142,641	17.97%
Total Contractual Services		970,862	840,721	467,191	130,141	15.48%
Operating Costs						
11-404-5514	Training and Seminars	40,000	50,000	25,650	(10,000)	-20.00%
11-404-5515	Employee Travel	37,000	30,000	29,945	7,000	23.33%
11-404-5520	Postage	1,000	1,000	980	-	0.00%
11-404-5521	Telecommunications	103,102	95,673	60,552	7,429	7.76%
11-404-5522	Subscriptions and Dues	5,000	5,000	4,046	-	0.00%
11-404-5523	Insurance Premiums	477,000	292,984	298,509	184,016	62.81%
11-404-5524	Printing/Publishing/Advertisin	15,000	15,000	1,908	-	0.00%
11-404-5527	Fleet Maintenance	247,250	206,000	113,414	41,250	20.02%
11-404-5570	Utilities: Electricity	29,100	29,100	20,357	-	0.00%
11-404-5571	Utilities: Natural Gas	7,300	7,300	60	-	0.00%
11-404-5572	Utilities: Water	5,400	5,400	2,339	-	0.00%
11-404-5580	Repairs and Maintenance	7,500	9,200	7,660	(1,700)	-18.48%
11-404-5590	Other Operating Costs	16,500	11,400	8,006	5,100	44.74%
Total Operating Costs		991,152	758,057	573,426	233,095	30.75%
Capital Purchases						
11-404-5632	Vehicles	1,086,200	1,411,257	506,440	(325,057)	-23.03%
11-404-5650	Buildings and Structures	1,530,000	183,000	182,872	1,347,000	736.07%
11-404-5670	Machinery and Equipment	192,000	51,000	-	141,000	276.47%
Total Capital Purchases		2,808,200	1,645,257	689,312	1,162,943	70.68%
Total Police Department Expenditures		\$ 13,964,523	11,645,394	8,972,261	2,319,129	19.91%

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

**General Fund (11)
Fire Department (405)**

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-405-5120	Salaries: Full-Time Positions	\$ 3,189,248	2,748,202	2,454,015	441,046	16.05%
11-405-5130	Salaries: Part-Time Positions	-	27,642	3,802	(27,642)	-100.00%
11-405-5180	Salaries: Other Wages	84,856	77,141	1,143	7,715	10.00%
11-405-5190	Salaries: Overtime	400,000	400,000	394,455	-	0.00%
Total Salaries and Wages		3,674,104	3,252,985	2,853,415	421,119	12.95%
Employee Benefits						
11-405-5210	FICA: Social Security	3,081	4,574	2,431	(1,493)	-32.64%
11-405-5211	FICA: Medicare	52,302	43,821	39,201	8,481	19.35%
11-405-5220	Retirement	1,215,150	1,056,161	932,525	158,989	15.05%
11-405-5221	Retiree Health Care	127,710	110,883	88,373	16,827	15.18%
11-405-5230	Health and Medical Premiums	635,157	581,474	489,336	53,683	9.23%
11-405-5231	Dental Insurance Premiums	15,494	16,465	13,671	(971)	-5.90%
11-405-5232	Life Insurance Premiums	1,144	1,066	838	78	7.32%
11-405-5233	Disability Insurance Premiums	14,449	12,475	7,318	1,974	15.82%
11-405-5240	Unemployment Compensation	11,933	9,973	4,784	1,960	19.65%
11-405-5250	Workers Compensation Premium	414	387	400	27	6.98%
11-405-5260	Tuition Reimbursement	-	5,000	-	(5,000)	-100.00%
11-405-5290	Other Employee Benefits	6,200	4,700	5,650	1,500	31.91%
Total Employee Benefits		2,083,034	1,846,979	1,584,527	236,055	12.78%
Supplies						
11-405-5310	General Office Supplies	500	1,000	315	(500)	-50.00%
11-405-5311	Kitchen Supplies	1,000	1,000	-	-	0.00%
11-405-5312	Janitorial Supplies	5,500	6,000	5,684	(500)	-8.33%
11-405-5313	Field Supplies	5,000	18,000	903	(13,000)	-72.22%
11-405-5314	Maintenance Supplies	10,000	10,000	2,426	-	0.00%
11-405-5320	Furniture/Fixtures/Equipment	31,000	31,000	16,270	-	0.00%
11-405-5321	Technology Equipment/Hardware	12,300	18,500	4,486	(6,200)	-33.51%
11-405-5330	Training Supplies	7,500	7,500	1,890	-	0.00%
11-405-5340	Uniforms	55,000	44,600	46,443	10,400	23.32%
11-405-5350	Safety Supplies	2,000	7,400	746	(5,400)	-72.97%
11-405-5370	Vehicle Fuel	26,000	26,000	26,171	-	0.00%
11-405-5371	Vehicle Tires	18,000	18,000	4,474	-	0.00%
11-405-5372	Vehicle Lubricants	3,000	3,000	626	-	0.00%
11-405-5380	Software	80,567	40,999	22,797	39,568	96.51%
11-405-5390	Other Supplies	2,500	8,500	553	(6,000)	-70.59%
Total Supplies		259,867	241,499	133,784	18,368	7.61%
Contractual Services						
11-405-5410	Professional Services	4,000	7,700	4,174	(3,700)	-48.05%
11-405-5420	Attorney Fees	5,000	5,000	4,789	-	0.00%
11-405-5440	Other Services	109,229	71,267	37,153	37,962	53.27%
Total Contractual Services		118,229	83,967	46,116	34,262	40.80%
Operating Costs						
11-405-5514	Training and Seminars	10,000	6,250	3,531	3,750	60.00%
11-405-5515	Employee Travel	4,000	4,000	5,575	-	0.00%
11-405-5520	Postage	200	200	2	-	0.00%
11-405-5521	Telecommunications	17,336	17,335	15,236	1	0.01%
11-405-5522	Subscription and Dues	2,000	1,500	382	500	33.33%
11-405-5523	Insurance Premiums	109,000	70,330	70,330	38,670	54.98%
11-405-5524	Printing/Publishing/Advertisin	1,000	1,500	-	(500)	-33.33%
11-405-5525	Equipment Rental/Lease	-	4,000	3,678	(4,000)	-100.00%
11-405-5527	Fleet Maintenance	45,000	45,000	26,817	-	0.00%
11-405-5570	Utilities: Electricity	20,000	20,000	19,064	-	0.00%
11-405-5571	Utilities: Natural Gas	3,500	3,000	3,511	500	16.67%
11-405-5572	Utilities: Water	5,000	5,000	5,543	-	0.00%
11-405-5580	Repairs and Maintenance	10,000	23,000	6,386	(13,000)	-56.52%
11-405-5590	Other Operating Costs	22,500	22,200	7,324	300	1.35%
Total Operating Costs		249,536	223,315	167,379	26,221	11.74%
Capital Purchases						
11-405-5650	Buildings and Structures	1,100,000	1,132,000	49,151	(32,000)	-2.83%
11-405-5661	Vehicles	1,600,000	550,000	8,715	1,050,000	190.91%
11-405-5670	Machinery and Equipment	-	63,000	-	(63,000)	-100.00%
Total Capital Purchases		2,700,000	1,745,000	57,866	955,000	54.73%
Total Fire Department Expenditures		\$ 9,084,770	7,393,745	4,843,087	1,691,025	22.87%

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

**General Fund (11)
Parks & Recreation Department
Parks Division (441)**

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted	June 30, 2026	Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-441-5120	Salaries: Full-Time Positions	\$ 662,709	556,512	486,017	106,197	19.08%
11-441-5130	Salaries: Part-Time Positions	-	4,418	1,392	(4,418)	-100.00%
11-441-5180	Salaries: Other Wages	2,900	2,817	2,816	83	2.95%
11-441-5185	Salaries: On Call Wages	7,000	7,000	5,620	-	0.00%
11-441-5190	Salaries: Overtime	40,000	40,000	22,076	-	0.00%
Total Salaries and Wages		712,609	610,747	517,921	101,862	16.68%
Employee Benefits						
11-441-5210	FICA: Social Security	43,568	37,279	30,999	6,289	16.87%
11-441-5211	FICA: Medicare	10,190	8,719	7,250	1,471	16.87%
11-441-5220	Retirement	147,371	128,578	110,851	18,793	14.62%
11-441-5221	Retiree Health Care	26,509	22,452	17,744	4,057	18.07%
11-441-5230	Health and Medical Premiums	153,792	130,549	98,788	23,243	17.80%
11-441-5231	Dental Insurance Premiums	3,973	3,765	2,845	208	5.52%
11-441-5232	Life Insurance Premiums	338	312	229	26	8.33%
11-441-5233	Disability Insurance Premiums	2,983	2,526	1,667	457	18.09%
11-441-5240	Unemployment Compensation	2,319	1,985	1,102	334	16.83%
11-441-5250	Workers Compensation Premium	130	120	101	10	8.33%
11-441-5290	Other Employee Benefits	400	100	93	300	300.00%
Total Employee Benefits		391,573	336,385	271,669	55,188	16.41%
Supplies						
11-441-5310	General Office Supplies	500	500	643	-	0.00%
11-441-5312	Janitorial Supplies	7,500	7,500	3,847	-	0.00%
11-441-5313	Field Supplies	60,000	60,000	20,611	-	0.00%
11-441-5314	Maintenance Supplies	45,000	45,000	54,076	-	0.00%
11-441-5320	Furniture/Fixtures/Equipment	11,000	20,000	15,087	(9,000)	-45.00%
11-441-5321	Technology Equipment/Hardware	55,100	17,500	2,607	37,600	214.86%
11-441-5330	Training Supplies	500	500	247	-	0.00%
11-441-5340	Uniforms	8,000	8,000	5,258	-	0.00%
11-441-5350	Safety Supplies	4,000	4,000	2,530	-	0.00%
11-441-5351	Medical Supplies	500	500	-	-	0.00%
11-441-5370	Vehicle Fuel	22,000	22,000	18,437	-	0.00%
11-441-5371	Vehicle Tires	2,500	2,500	1,633	-	0.00%
11-441-5372	Vehicle Lubricants	2,000	2,000	688	-	0.00%
11-441-5380	Software	25,465	25,065	29,634	400	1.60%
11-441-5390	Other Supplies	5,300	5,300	3,470	-	0.00%
Total Supplies		249,365	220,365	158,768	29,000	13.16%
Contractual Services						
11-441-5410	Professional Services	20,000	20,000	6,360	-	0.00%
11-441-5420	Attorney Fees	1,250	2,500	1,540	(1,250)	-50.00%
11-441-5440	Other Services	63,250	25,000	16,470	38,250	153.00%
Total Contractual Services		84,500	47,500	24,370	37,000	77.89%
Operating Costs						
11-441-5514	Training and Seminars	6,000	5,000	2,565	1,000	20.00%
11-441-5515	Employee Travel	5,000	3,500	2,428	1,500	42.86%
11-441-5520	Postage	100	100	79	-	0.00%
11-441-5521	Telecommunications	15,918	15,918	10,360	-	0.00%
11-441-5523	Insurance Premiums	36,800	28,728	29,477	8,072	28.10%
11-441-5525	Equipment Rental/Lease	9,000	-	-	9,000	100.00%
11-441-5527	Fleet Maintenance	15,000	25,000	22,150	(10,000)	-40.00%
11-441-5570	Utilities: Electricity	100,000	100,000	89,248	-	0.00%
11-441-5571	Utilities: Natural Gas	8,000	6,000	7,573	2,000	33.33%
11-441-5572	Utilities: Water	225,000	225,000	284,041	-	0.00%
11-441-5580	Repairs and Maintenance	185,000	174,300	95,606	10,700	6.14%
11-441-5590	Other Operating Costs	2,200	2,900	2,730	(700)	-24.14%
Total Operating Costs		608,018	586,446	546,257	21,572	3.68%
Capital Purchases						
11-441-5601	Park Improvements	150,000	271,450	142,827	(121,450)	-44.74%
11-441-5640	Land Improvements	374,059	400,000	25,941	(25,941)	-6.49%
11-441-5661	Vehicles	60,000	-	-	60,000	100.00%
11-441-5670	Machinery and Equipment	25,000	-	30,525	25,000	100.00%
Total Capital Purchases		609,059	671,450	207,713	(62,391)	-9.29%
Total Parks Division Expenditures		\$ 2,655,124	2,472,893	1,726,698	182,231	7.37%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-442-5120	Salaries: Full-Time Positions	\$ 273,338	250,807	245,404	22,531	8.98%
11-442-5130	Salaries: Part-Time Positions	220,968	182,903	173,585	38,065	20.81%
11-442-5140	Salaries: Temporary Positions	52,177	39,200	46,887	12,977	33.10%
11-442-5180	Salaries: Other Wages	1,000	955	954	45	4.71%
11-442-5190	Salaries: Overtime	10,000	10,000	12,461	-	0.00%
Total Salaries and Wages		557,483	483,865	479,291	73,618	15.21%
Employee Benefits						
11-442-5210	FICA: Social Security	33,499	29,939	29,095	3,560	11.89%
11-442-5211	FICA: Medicare	7,835	7,003	6,805	832	11.88%
11-442-5220	Retirement	112,804	99,580	92,562	13,224	13.28%
11-442-5221	Retiree Health Care	19,653	16,794	7,397	2,859	17.02%
11-442-5230	Health and Medical Premiums	60,658	60,658	60,824	-	0.00%
11-442-5231	Dental Insurance Premiums	1,554	1,781	1,689	(227)	-12.75%
11-442-5232	Life Insurance Premiums	364	364	117	-	0.00%
11-442-5233	Disability Insurance Premiums	2,211	1,952	740	259	13.27%
11-442-5240	Unemployment Compensation	1,783	1,594	1,292	189	11.86%
11-442-5250	Workers Compensation Premium	148	148	138	-	0.00%
11-442-5260	Tuition Reimbursement	5,000	-	-	5,000	100.00%
11-442-5290	Other Employee Benefits	200	100	65	100	100.00%
Total Employee Benefits		245,709	219,913	200,724	25,796	11.73%
Supplies						
11-442-5310	General Office Supplies	2,500	2,500	2,008	-	0.00%
11-442-5312	Janitorial Supplies	12,000	10,000	10,398	2,000	20.00%
11-442-5314	Maintenance Supplies	10,000	10,000	2,403	-	0.00%
11-442-5320	Furniture/Fixtures/Equipment	10,000	10,000	9,332	-	0.00%
11-442-5321	Technology Equipment/Hardware	4,800	7,300	4,607	(2,500)	-34.25%
11-442-5340	Uniforms	7,500	7,500	5,762	-	0.00%
11-442-5350	Safety Supplies	1,000	1,000	325	-	0.00%
11-442-5351	Medical Supplies	2,000	2,000	-	-	0.00%
11-442-5360	Recreational Supplies	5,000	61,746	62,290	(56,746)	-91.90%
11-442-5370	Vehicle Fuel	3,000	3,000	2,360	-	0.00%
11-442-5371	Vehicle Tires	2,000	2,000	-	-	0.00%
11-442-5372	Vehicle Lubricants	1,000	1,000	162	-	0.00%
11-442-5380	Software	19,370	18,770	30,832	600	3.20%
11-442-5390	Other Supplies	2,750	2,750	691	-	0.00%
Total Supplies		82,920	139,566	131,170	(56,646)	-40.59%
Contractual Services						
11-442-5410	Professional Services	5,000	48,361	48,864	(43,361)	-89.66%
11-442-5440	Other Services	133,000	102,360	95,673	30,640	29.93%
Total Contractual Services		138,000	150,721	144,537	(12,721)	-8.44%
Operating Costs						
11-442-5514	Training and Seminars	5,000	5,000	2,285	-	0.00%
11-442-5515	Employee Travel	4,000	4,000	1,650	-	0.00%
11-442-5521	Telecommunications	6,019	6,019	4,173	-	0.00%
11-442-5523	Insurance Premiums	35,500	24,423	24,422	11,077	45.35%
11-442-5524	Printing/Publishing/Advertisin	3,000	2,500	1,871	500	20.00%
11-442-5527	Fleet Maintenance	5,000	5,000	1,741	-	0.00%
11-442-5580	Repairs and Maintenance	100,000	31,639	18,049	68,361	216.07%
11-442-5590	Other Operating Costs	5,700	5,700	6,061	-	0.00%
Total Operating Costs		164,219	84,281	60,252	79,938	94.85%
Capital Purchases						
11-442-5670	Machinery and Equipment	31,000	-	-	31,000	100.00%
Total Capital Purchases		31,000	-	-	31,000	0.00%
Total Recreation Division Expenditures		\$ 1,219,331	1,078,346	1,015,974	140,985	13.07%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund (11)
Parks & Recreation Department
Open Space Division (443)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-443-5120	Salaries: Full-Time Positions	\$ 279,254	274,394	269,275	4,860	1.77%
11-443-5180	Salaries: Other Wages	4,000	3,936	3,936	64	1.63%
11-443-5185	Salaries: On Call Wages	7,000	7,000	6,680	-	0.00%
11-443-5190	Salaries: Overtime	31,000	31,000	42,182	-	0.00%
Total Salaries and Wages		321,254	316,330	322,073	4,924	1.56%
Employee Benefits						
11-443-5210	FICA: Social Security	19,360	18,934	19,157	426	2.25%
11-443-5211	FICA: Medicare	4,528	4,429	4,480	99	2.24%
11-443-5220	Retirement	64,576	63,001	61,580	1,575	2.50%
11-443-5221	Retiree Health Care	11,251	10,976	9,711	275	2.51%
11-443-5230	Health and Medical Premiums	53,705	62,359	60,835	(8,654)	-13.88%
11-443-5231	Dental Insurance Premiums	1,806	1,571	1,529	235	14.96%
11-443-5232	Life Insurance Premiums	130	130	118	-	0.00%
11-443-5233	Disability Insurance Premiums	1,266	1,235	767	31	2.51%
11-443-5240	Unemployment Compensation	1,031	672	564	359	53.42%
11-443-5250	Workers Compensation Premium	56	56	51	-	0.00%
11-443-5290	Other Employee Benefits	800	1,200	612	(400)	-33.33%
Total Employee Benefits		158,509	164,563	159,404	(6,054)	-3.68%
Supplies						
11-443-5310	General Office Supplies	500	500	630	-	0.00%
11-443-5311	Kitchen Supplies	250	250	-	-	0.00%
11-443-5312	Janitorial Supplies	500	500	49	-	0.00%
11-443-5313	Field Supplies	6,590	6,500	1,994	90	1.38%
11-443-5314	Maintenance Supplies	9,000	9,000	2,363	-	0.00%
11-443-5320	Furniture/Fixtures/Equipment	36,000	36,000	12,243	-	0.00%
11-443-5321	Technology Equipment/Hardware	1,500	11,772	4,144	(10,272)	-87.26%
11-443-5330	Training Supplies	500	500	-	-	0.00%
11-443-5340	Uniforms	8,000	7,642	3,127	358	4.68%
11-443-5350	Safety Supplies	5,000	5,000	1,021	-	0.00%
11-443-5351	Medical Supplies	500	500	-	-	0.00%
11-443-5370	Vehicle Fuel	15,000	15,000	12,106	-	0.00%
11-443-5371	Vehicle Tires	2,500	2,500	2,154	-	0.00%
11-443-5372	Vehicle Lubricants	1,000	1,000	515	-	0.00%
11-443-5380	Software	3,513	8,852	2,408	(5,339)	-60.31%
11-443-5390	Other Supplies	3,200	3,200	134	-	0.00%
Total Supplies		93,553	108,716	42,888	(15,163)	-13.95%
Contractual Services						
11-443-5410	Professional Services	75,000	-	-	75,000	100.00%
11-443-5420	Attorney Fees	-	108	108	(108)	-100.00%
11-443-5440	Other Services	2,000	2,000	2,005	-	0.00%
Total Contractual Services		77,000	2,108	2,113	74,892	3552.75%
Operating Costs						
11-443-5514	Training and Seminars	10,000	10,000	5,507	-	0.00%
11-443-5515	Employee Travel	5,000	8,000	4,881	(3,000)	-37.50%
11-443-5521	Telecommunications	5,184	5,184	6,051	-	0.00%
11-443-5523	Insurance Premiums	19,000	14,354	14,353	4,646	32.37%
11-443-5524	Printing/Publishing/Advertisin	1,000	1,000	65	-	0.00%
11-443-5527	Fleet Maintenance	10,000	10,000	6,166	-	0.00%
11-443-5580	Repairs and Maintenance	150,000	35,000	2,989	115,000	328.57%
11-443-5590	Other Operating Costs	1,500	38,500	15,864	(37,000)	-96.10%
Total Operating Costs		201,684	122,038	55,876	79,646	65.26%
Capital Purchases						
11-443-5661	Vehicles	-	80,000	87,757	(80,000)	-100.00%
11-443-5670	Machinery and Equipment	-	-	-	-	100.00%
Total Capital Purchases		-	80,000	87,757	(80,000)	-100.00%
Total Open Space Division Expenditures		\$ 852,000	793,755	670,111	58,245	7.34%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund (11)
Parks & Recreation Department
Facility Maintenance Division (444)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-444-5120	Salaries: Full-Time Positions	\$ 545,896	508,311	424,460	37,585	7.39%
11-444-5180	Salaries: Other Wages	600	1,980	553	(1,380)	-69.70%
11-444-5185	Salaries: On Call Wages	7,000	7,000	6,680	-	0.00%
11-444-5190	Salaries: Overtime	15,000	15,000	7,301	-	0.00%
Total Salaries and Wages		568,496	532,291	438,994	36,205	6.80%
Employee Benefits						
11-444-5210	FICA: Social Security	34,776	32,444	28,973	2,332	7.19%
11-444-5211	FICA: Medicare	8,133	7,588	6,776	545	7.18%
11-444-5220	Retirement	125,338	116,709	101,883	8,629	7.39%
11-444-5221	Retiree Health Care	21,836	20,333	14,729	1,503	7.39%
11-444-5230	Health and Medical Premiums	123,097	171,203	97,154	(48,106)	-28.10%
11-444-5231	Dental Insurance Premiums	2,658	4,841	2,277	(2,183)	-45.09%
11-444-5232	Life Insurance Premiums	312	286	21	26	9.09%
11-444-5233	Disability Insurance Premiums	2,457	2,288	1,264	169	7.39%
11-444-5240	Unemployment Compensation	1,851	1,727	1,185	124	7.18%
11-444-5250	Workers Compensation Premium	120	111	98	9	8.11%
11-444-5290	Other Employee Benefits	600	238	240	362	152.10%
Total Employee Benefits		321,178	357,768	254,600	(36,590)	-10.23%
Supplies						
11-444-5310	General Office Supplies	500	500	378	-	0.00%
11-444-5312	Janitorial Supplies	4,000	4,000	4,512	-	0.00%
11-444-5313	Field Supplies	45,000	22,500	19,033	22,500	100.00%
11-444-5314	Maintenance Supplies	21,000	52,387	23,786	(31,387)	-59.91%
11-444-5320	Furniture/Fixtures/Equipment	30,000	12,500	11,262	17,500	140.00%
11-444-5321	Technology Equipment/Hardware	10,350	10,350	-	-	0.00%
11-444-5340	Uniforms	6,000	6,240	6,149	(240)	-3.85%
11-444-5350	Safety Supplies	4,000	4,000	1,973	-	0.00%
11-444-5370	Vehicle Fuel	13,800	13,000	12,319	800	6.15%
11-444-5371	Vehicle Tires	2,000	2,000	2,971	-	0.00%
11-444-5372	Vehicle Lubricants	1,000	1,000	447	-	0.00%
11-444-5380	Software	18,210	19,040	20,644	(830)	-4.36%
11-444-5390	Other Supplies	1,000	1,000	215	-	0.00%
Total Supplies		156,860	148,517	103,689	8,343	5.62%
Contractual Services						
11-444-5410	Professional Services	-	790	911	(790)	-100.00%
11-444-5440	Other Services	8,405	13,145	11,967	(4,740)	-36.06%
Total Contractual Services		8,405	13,935	12,878	(5,530)	-39.68%
Operating Costs						
11-444-5514	Training and Seminars	8,000	8,000	4,442	-	0.00%
11-444-5515	Employee Travel	5,000	5,000	877	-	0.00%
11-444-5521	Telecommunications	11,302	11,302	7,320	-	0.00%
11-444-5523	Insurance Premiums	30,800	16,577	16,577	14,223	85.80%
11-444-5525	Equipment Rental/Lease	9,000	-	-	9,000	100.00%
11-444-5527	Fleet Maintenance	5,000	5,000	5,503	-	0.00%
11-444-5572	Utilities: Water	-	-	79	-	100.00%
11-444-5580	Repairs and Maintenance	60,000	55,000	35,467	5,000	9.09%
11-444-5590	Other Operating Costs	1,000	1,000	1,391	-	0.00%
Total Operating Costs		130,102	101,879	71,656	28,223	27.70%
Capital Purchases						
11-444-5603	Buildings	190,000	-	-	190,000	100.00%
Total Capital Purchases		190,000	-	-	190,000	100.00%
Total Facility Maintenance Division Expenditures		\$ 1,375,041	1,154,390	881,817	220,651	19.11%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-408-5120	Salaries: Full-Time Positions	\$ 530,220	489,237	498,336	40,983	8.38%
11-408-5130	Salaries: Part-Time Positions	29,587	28,758	28,303	829	2.88%
11-408-5180	Salaries: Other Wages	1,000	894	893	106	11.86%
Total Salaries and Wages		560,807	518,889	527,532	41,918	8.08%
Employee Benefits						
11-408-5210	FICA: Social Security	34,721	32,115	31,473	2,606	8.11%
11-408-5211	FICA: Medicare	8,119	7,487	7,300	632	8.44%
11-408-5220	Retirement	128,533	118,932	119,817	9,601	8.07%
11-408-5221	Retiree Health Care	22,393	20,720	18,267	1,673	8.07%
11-408-5230	Health and Medical Premiums	99,500	129,979	96,197	(30,479)	-23.45%
11-408-5231	Dental Insurance Premiums	1,920	3,207	2,152	(1,287)	-40.13%
11-408-5232	Life Insurance Premiums	234	260	188	(26)	-10.00%
11-408-5233	Disability Insurance Premiums	2,506	2,313	1,400	193	8.34%
11-408-5240	Unemployment Compensation	1,840	1,704	985	136	7.98%
11-408-5250	Workers Compensation Premium	83	102	89	(19)	-18.63%
11-408-5260	Tuition Reimbursement	12,025	-	-	12,025	100.00%
11-408-5290	Other Employee Benefits	1,300	2,258	852	(958)	-42.43%
Total Employee Benefits		313,174	319,077	278,720	(5,903)	-1.85%
Supplies						
11-408-5310	General Office Supplies	6,000	7,400	6,893	(1,400)	-18.92%
11-408-5311	Kitchen Supplies	1,000	1,000	562	-	0.00%
11-408-5312	Janitorial Supplies	2,100	3,100	2,981	(1,000)	-32.26%
11-408-5314	Maintenance Supplies	7,700	7,700	2,260	-	0.00%
11-408-5320	Furniture/Fixtures/Equipment	6,000	5,000	9,213	1,000	20.00%
11-408-5321	Technology Equipment/Hardware	33,600	31,815	27,044	1,785	5.61%
11-408-5330	Training Supplies	1,000	500	-	500	100.00%
11-408-5340	Uniforms	2,000	2,000	1,681	-	0.00%
11-408-5350	Safety Supplies	1,000	500	35	500	100.00%
11-408-5360	Recreational Supplies	16,500	17,500	18,454	(1,000)	-5.71%
11-408-5370	Vehicle Fuel	800	800	648	-	0.00%
11-408-5371	Vehicle Tires	500	500	-	-	0.00%
11-408-5372	Vehicle Lubricants	250	250	101	-	0.00%
11-408-5380	Software	88,497	47,370	43,931	41,127	86.82%
11-408-5390	Other Supplies	80,100	137,055	73,492	(56,955)	-41.56%
Total Supplies		247,047	262,490	187,295	(15,443)	-5.88%
Contractual Services						
11-408-5410	Professional Services	101,000	101,000	46,398	-	0.00%
11-408-5420	Attorney Fees	1,000	2,000	1,036	(1,000)	-50.00%
11-408-5440	Other Services	35,246	19,980	15,457	15,266	76.41%
Total Contractual Services		137,246	122,980	62,891	14,266	11.60%
Operating Costs						
11-408-5514	Training and Seminars	5,150	5,400	2,944	(250)	-4.63%
11-408-5515	Employee Travel	16,462	15,662	9,976	800	5.11%
11-408-5520	Postage	1,200	1,200	1,481	-	0.00%
11-408-5521	Telecommunications	18,000	20,833	18,317	(2,833)	-13.60%
11-408-5522	Subscriptions and Dues	8,277	6,902	6,747	1,375	19.92%
11-408-5523	Insurance Premiums	21,700	14,666	14,666	7,034	47.96%
11-408-5524	Printing/Publishing/Advertisin	9,000	8,000	5,877	1,000	12.50%
11-408-5525	Rent Payments	-	500	438	(500)	-100.00%
11-408-5527	Fleet Maintenance	1,000	800	304	200	25.00%
11-408-5570	Utilities: Electricity	14,400	14,400	8,056	-	0.00%
11-408-5571	Utilities: Natural Gas	2,000	2,000	668	-	0.00%
11-408-5572	Utilities: Water	3,500	3,500	2,672	-	0.00%
11-408-5580	Repairs and Maintenance	10,000	10,000	11,460	-	0.00%
11-408-5590	Other Operating Costs	13,900	13,400	3,848	500	3.73%
Total Operating Costs		124,589	117,263	87,454	7,326	6.25%
Capital Purchases						
11-408-5650	Buildings and Structures	92,126	40,000	35,793	52,126	130.32%
11-408-5670	Machinery and Equipment	13,000	-	-	13,000	100.00%
Total Capital Purchases		105,126	40,000	35,793	65,126	162.82%
Total Library Division Expenditures		\$ 1,487,989	1,380,699	1,179,685	107,290	7.77%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund (11)
Library Department
Museum Division (409)

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-409-5120	Salaries: Full-Time Positions	\$ 166,234	146,349	146,048	19,885	13.59%
11-409-5130	Salaries: Part-Time Positions	36,608	30,176	29,720	6,432	21.31%
Total Salaries and Wages		202,842	176,525	175,768	26,317	14.91%
Employee Benefits						
11-409-5210	FICA: Social Security	12,576	10,944	10,777	1,632	14.91%
11-409-5211	FICA: Medicare	2,942	2,560	2,520	382	14.92%
11-409-5220	Retirement	46,575	40,530	29,665	6,045	14.91%
11-409-5221	Retiree Health Care	8,114	7,061	5,480	1,053	14.91%
11-409-5230	Health and Medical Premiums	16,200	16,198	16,197	2	0.01%
11-409-5231	Dental Insurance Premiums	187	928	205	(741)	-79.85%
11-409-5232	Life Insurance Premiums	104	104	72	-	0.00%
11-409-5233	Disability Insurance Premiums	907	795	448	112	14.09%
11-409-5240	Unemployment Compensation	665	583	436	82	14.07%
11-409-5250	Workers Compensation Premium	37	37	41	-	0.00%
11-409-5260	Tuition Reimbursement	-	8,575	1,457	(8,575)	-100.00%
11-409-5290	Other Employee Benefits	600	600	-	-	0.00%
Total Employee Benefits		88,907	88,915	67,298	(8)	-0.01%
Supplies						
11-409-5310	General Office Supplies	5,000	4,500	1,593	500	11.11%
11-409-5311	Kitchen Supplies	500	500	44	-	0.00%
11-409-5312	Janitorial Supplies	1,000	1,000	333	-	0.00%
11-409-5314	Maintenance Supplies	5,000	5,000	378	-	0.00%
11-409-5320	Furniture/Fixtures/Equipment	5,000	9,000	7,387	(4,000)	-44.44%
11-409-5321	Technology Equipment/Hardware	6,000	7,420	-	(1,420)	-19.14%
11-409-5330	Training Supplies	500	500	-	-	0.00%
11-409-5340	Uniforms	1,000	1,000	494	-	0.00%
11-409-5350	Safety Supplies	2,700	1,000	52	1,700	170.00%
11-409-5360	Recreational Supplies	4,000	4,000	920	-	0.00%
11-409-5370	Vehicle Fuel	2,000	2,000	-	-	0.00%
11-409-5371	Vehicle Tires	250	250	-	-	0.00%
11-409-5372	Vehicle Lubricants	500	500	-	-	0.00%
11-409-5380	Software	16,288	9,560	12,785	6,728	70.38%
11-409-5390	Other Supplies	11,600	11,700	1,239	(100)	-0.85%
Total Supplies		61,338	57,930	25,225	3,408	5.88%
Contractual Services						
11-409-5410	Professional Services	5,000	5,000	1,309	-	0.00%
11-409-5420	Attorney Fees	1,000	2,000	-	(1,000)	-50.00%
11-409-5440	Other Services	19,000	11,286	3,822	7,714	68.35%
Total Contractual Services		25,000	18,286	5,131	6,714	36.72%
Operating Costs						
11-409-5514	Training and Seminars	3,400	5,025	1,809	(1,625)	-32.34%
11-409-5515	Employee Travel	8,200	7,400	3,998	800	10.81%
11-409-5520	Postage	2,500	2,500	1,334	-	0.00%
11-409-5521	Telecommunications	1,488	1,488	2,219	-	0.00%
11-409-5522	Subscriptions and Dues	2,750	2,550	1,189	200	7.84%
11-409-5523	Insurance Premiums	9,500	5,883	5,883	3,617	61.48%
11-409-5524	Printing/Publishing/Advertisin	12,000	12,000	7,895	-	0.00%
11-409-5525	Rent Payments	8,000	6,000	3,613	2,000	33.33%
11-409-5527	Fleet Maintenance	2,500	1,000	195	1,500	150.00%
11-409-5571	Utilities: Natural Gas	500	1,000	671	(500)	-50.00%
11-409-5572	Utilities: Water	1,500	2,100	1,846	(600)	-28.57%
11-409-5580	Repairs and Maintenance	30,000	27,000	10,824	3,000	11.11%
11-409-5590	Other Operating Costs	7,900	5,500	4,458	2,400	43.64%
Total Operating Costs		90,238	79,446	45,934	10,792	13.58%
Capital Purchases						
11-409-5650	Buildings and Structures	40,000	20,000	18,967	20,000	100.00%
Total Capital Purchases		40,000	20,000	18,967	20,000	100.00%
Total Museum Division Expenditures		\$ 508,325	441,102	338,323	67,223	15.24%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-451-5110	Salaries: P&Z Commissioners	\$ 15,125	3,000	1,230	12,125	404.17%
11-451-5120	Salaries: Full-Time Positions	419,724	344,989	343,137	74,735	21.66%
11-451-5140	Salaries: Temporary Positions	20,800	20,800	17,458	-	0.00%
Total Salaries and Wages		455,649	368,789	361,825	86,860	23.55%
Employee Benefits						
11-451-5210	FICA: Social Security	27,413	22,679	21,501	4,734	20.87%
11-451-5211	FICA: Medicare	6,388	5,304	5,029	1,084	20.44%
11-451-5220	Retirement	101,545	83,986	78,498	17,559	20.91%
11-451-5221	Retiree Health Care	17,681	14,632	12,760	3,049	20.84%
11-451-5230	Health and Medical Premiums	76,088	60,658	60,293	15,430	25.44%
11-451-5231	Dental Insurance Premiums	2,125	1,781	1,702	344	19.31%
11-451-5232	Life Insurance Premiums	182	156	119	26	16.67%
11-451-5233	Disability Insurance Premiums	1,983	1,640	1,028	343	20.91%
11-451-5240	Unemployment Compensation	1,456	1,203	620	253	21.03%
11-451-5250	Workers Compensation Premium	65	56	61	9	16.07%
11-451-5290	Other Employee Benefits	1,400	800	766	600	75.00%
Total Employee Benefits		236,326	192,895	182,377	43,431	22.52%
Supplies						
11-451-5310	General Office Supplies	6,000	5,000	2,482	1,000	20.00%
11-451-5311	Kitchen Supplies	-	-	-	-	100.00%
11-451-5312	Janitorial Supplies	350	400	501	(50)	-12.50%
11-451-5313	Field Supplies	1,800	-	-	1,800	100.00%
11-451-5314	Maintenance Supplies	200	200	239	-	0.00%
11-451-5320	Furniture/Fixtures/Equipment	2,000	1,000	6	1,000	100.00%
11-451-5321	Technology Equipment/Hardware	10,500	4,400	-	6,100	138.64%
11-451-5330	Training Supplies	-	-	-	-	100.00%
11-451-5340	Uniforms	2,050	1,050	996	1,000	95.24%
11-451-5350	Safety Supplies	250	50	-	200	400.00%
11-451-5370	Vehicle Fuel	2,050	1,000	302	1,050	105.00%
11-451-5371	Vehicle Tires	150	-	-	150	100.00%
11-451-5372	Vehicle Lubricants	170	100	26	70	70.00%
11-451-5380	Software	75,085	69,117	44,777	5,968	8.63%
11-451-5390	Other Supplies	2,350	1,700	197	650	38.24%
Total Supplies		102,955	84,017	49,526	18,938	22.54%
Contractual Services						
11-451-5410	Professional Services	125,000	125,000	143,340	-	0.00%
11-451-5420	Attorney Fees	10,000	20,000	7,207	(10,000)	-50.00%
11-451-5440	Other Services	9,225	4,564	3,390	4,661	102.13%
Total Contractual Services		144,225	149,564	153,937	(5,339)	-3.57%
Operating Costs						
11-451-5514	Training and Seminars	5,500	6,500	1,417	(1,000)	-15.38%
11-451-5515	Employee Travel	12,500	11,500	3,626	1,000	8.70%
11-451-5520	Postage	5,000	23,000	3,486	(18,000)	-78.26%
11-451-5521	Telecommunications	7,671	5,821	2,197	1,850	31.78%
11-451-5522	Subscription and Dues	3,600	2,500	2,578	1,100	44.00%
11-451-5523	Insurance Premiums	14,400	9,295	9,295	5,105	54.92%
11-451-5524	Printing/Publishing/Advertisin	2,500	2,500	(209)	-	0.00%
11-451-5527	Fleet Maintenance	200	200	159	-	0.00%
11-451-5570	Utilities: Electricity	1,100	1,100	1,039	-	0.00%
11-451-5571	Utilities: Natural Gas	220	220	2	-	0.00%
11-451-5580	Repairs and Maintenance	4,500	2,500	169	2,000	80.00%
11-451-5590	Other Operating Costs	4,500	5,800	5,378	(1,300)	-22.41%
Total Operating Costs		61,691	70,936	29,137	(9,245)	-13.03%
Capital Purchases						
11-451-5603	Vehicles	45,000	-	-	45,000	100.00%
11-451-5670	Machinery and Equipment	-	-	-	-	100.00%
Total Capital Purchases		45,000	-	-	45,000	0.00%
Total Planning Division Expenditures		\$ 1,045,846	866,201	776,802	179,645	20.74%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-453-5120	Salaries: Full-Time Positions	\$ 267,280	249,559	301,542	17,721	7.10%
11-453-5185	Salaries: On Call Wages	9,500	9,500	7,280	-	0.00%
Total Salaries and Wages		276,780	259,059	308,822	17,721	6.84%
Employee Benefits						
11-453-5210	FICA: Social Security	16,571	15,473	15,786	1,098	7.10%
11-453-5211	FICA: Medicare	3,876	3,619	3,692	257	7.10%
11-453-5220	Retirement	61,368	57,299	62,628	4,069	7.10%
11-453-5221	Retiree Health Care	10,692	9,983	9,172	709	7.10%
11-453-5230	Health and Medical Premiums	47,781	78,394	61,071	(30,613)	-39.05%
11-453-5231	Dental Insurance Premiums	1,113	2,273	1,574	(1,160)	-51.03%
11-453-5232	Life Insurance Premiums	130	130	110	-	0.00%
11-453-5233	Disability Insurance Premiums	1,203	1,118	776	85	7.60%
11-453-5240	Unemployment Compensation	883	820	498	63	7.68%
11-453-5250	Workers Compensation Premium	46	46	67	-	0.00%
11-453-5260	Tuition Reimbursement	-	5,000	-	(5,000)	-100.00%
11-453-5290	Other Employee Benefits	-	500	50	(500)	-100.00%
Total Employee Benefits		143,663	174,655	155,424	(30,992)	-17.74%
Supplies						
11-453-5310	General Office Supplies	2,500	2,000	1,406	500	25.00%
11-453-5312	Janitorial Supplies	250	550	501	(300)	-54.55%
11-453-5313	Field Supplies	2,000	2,000	928	-	0.00%
11-453-5314	Maintenance Supplies	500	500	527	-	0.00%
11-453-5320	Furniture/Fixtures/Equipment	500	500	169	-	0.00%
11-453-5321	Technology Equipment/Hardware	1,000	1,200	-	(200)	-16.67%
11-453-5340	Uniforms	5,000	5,000	3,603	-	0.00%
11-453-5350	Safety Supplies	1,000	1,000	-	-	0.00%
11-453-5370	Vehicle Fuel	6,500	6,500	6,663	-	0.00%
11-453-5371	Vehicle Tires	200	550	565	(350)	-63.64%
11-453-5372	Vehicle Lubricants	350	320	185	30	9.38%
11-453-5380	Software	49,620	49,690	24,417	(70)	-0.14%
11-453-5390	Other Supplies	1,500	1,000	345	500	50.00%
Total Supplies		70,920	70,810	39,309	110	0.16%
Contractual Services						
11-453-5410	Professional Services	1,500	2,120	726	(620)	-29.25%
11-453-5420	Attorney Fees	2,500	5,000	1,029	(2,500)	-50.00%
11-453-5440	Other Services	66,400	66,400	38,738	-	0.00%
Total Contractual Services		70,400	73,520	40,493	(3,120)	-4.24%
Operating Costs						
11-453-5514	Employee Training	5,000	5,000	1,790	-	0.00%
11-453-5515	Employee Travel	5,000	5,000	1,437	-	0.00%
11-453-5520	Postage	2,250	2,250	2,106	-	0.00%
11-453-5521	Telecommunications	7,441	7,441	5,111	-	0.00%
11-453-5522	Subscription and Dues	1,500	1,500	328	-	0.00%
11-453-5523	Insurance Premiums	14,000	10,241	10,240	3,759	36.71%
11-453-5524	Printing/Publishing/Advertisin	1,500	1,500	732	-	0.00%
11-453-5527	Fleet Maintenance	2,500	2,000	1,272	500	25.00%
11-453-5570	Utilities: Electricity	1,300	1,300	1,040	-	0.00%
11-453-5571	Utilities: Natural Gas	200	200	2	-	0.00%
11-453-5572	Utilities: Water	761	761	22	-	0.00%
11-453-5580	Repairs and Maintenance	3,000	1,000	1,017	2,000	200.00%
11-453-5590	Other Operating Costs	1,000	1,000	170	-	0.00%
Total Operating Costs		45,452	39,193	25,267	6,259	361.71%
Capital Purchases						
11-453-5603	Vehicles	-	118,480	115,777	(118,480)	-100.00%
Total Capital Purchases		-	118,480	115,777	(118,480)	-100.00%
Total Code Enforcement Division Expenditures		\$ 607,215	735,717	685,092	(128,502)	-17.47%

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027**

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-406-5120	Salaries: Full-Time Positions	\$ 934,941	778,357	720,436	156,584	20.12%
11-406-5185	Salaries: On Call Wages	7,200	7,200	7,300	-	0.00%
11-406-5190	Salaries: Overtime	21,500	21,500	19,960	-	0.00%
Total Salaries and Wages		963,641	807,057	747,696	156,584	19.40%
Employee Benefits						
11-406-5210	FICA: Social Security	59,288	48,404	44,959	10,884	22.49%
11-406-5211	FICA: Medicare	13,866	11,555	10,515	2,311	20.00%
11-406-5220	Retirement	214,867	177,711	164,113	37,156	20.91%
11-406-5221	Retiree Health Care	37,398	31,135	25,105	6,263	20.12%
11-406-5230	Health and Medical Premiums	186,914	176,115	159,010	10,799	6.13%
11-406-5231	Dental Insurance Premiums	4,262	4,884	4,137	(622)	-12.74%
11-406-5232	Life Insurance Premiums	442	416	154	26	6.25%
11-406-5233	Disability Insurance Premiums	4,163	3,503	2,200	660	18.84%
11-406-5240	Unemployment Compensation	3,124	2,630	1,768	494	18.78%
11-406-5250	Workers Compensation Premium	166	157	158	9	5.73%
11-406-5260	Tuition Reimbursement	7,000	3,000	8,250	4,000	133.33%
11-406-5290	Other Employee Benefits	600	400	204	200	50.00%
Total Employee Benefits		532,090	459,910	420,573	72,180	15.69%
Supplies						
11-406-5310	General Office Supplies	1,300	1,300	2,088	-	0.00%
11-406-5312	Janitorial Supplies	1,000	1,000	583	-	0.00%
11-406-5314	Maintenance Supplies	113,500	80,500	78,970	33,000	40.99%
11-406-5320	Furniture/Fixtures/Equipment	10,000	5,000	27,554	5,000	100.00%
11-406-5321	Technology Equipment/Hardware	11,000	6,800	4,029	4,200	61.76%
11-406-5340	Uniforms	9,500	8,400	5,487	1,100	13.10%
11-406-5350	Safety Supplies	7,000	7,000	5,441	-	0.00%
11-406-5370	Vehicle Fuel	66,000	65,000	47,010	1,000	1.54%
11-406-5371	Vehicle Tires	6,000	9,000	11,309	(3,000)	-33.33%
11-406-5372	Vehicle Lubricants	3,700	3,700	4,507	-	0.00%
11-406-5380	Software	26,830	23,850	23,840	2,980	12.49%
11-406-5390	Other Supplies	1,000	1,000	399	-	0.00%
Total Supplies		256,830	212,550	211,217	44,280	20.83%
Contractual Services						
11-406-5410	Professional Services	375,000	354,000	74,527	21,000	5.93%
11-406-5420	Attorney Fees	2,500	21,000	14,932	(18,500)	-88.10%
11-406-5440	Other Services	42,209	15,209	14,231	27,000	177.53%
Total Contractual Services		419,709	390,209	103,690	29,500	7.56%
Operating Costs						
11-406-5514	Training and Seminars	13,500	15,500	12,600	(2,000)	-12.90%
11-406-5515	Employee Travel	4,000	5,500	3,821	(1,500)	-27.27%
11-406-5520	Postage	50	50	103	-	0.00%
11-406-5521	Telecommunications	13,841	13,525	16,762	316	2.34%
11-406-5523	Insurance Premiums	52,000	40,883	42,470	11,117	27.19%
11-406-5524	Printing/Publishing/Advertisin	500	500	-	-	0.00%
11-406-5527	Fleet Maintenance	60,500	60,500	40,297	-	0.00%
11-406-5570	Utilities: Electricity	195,000	195,000	223,478	-	0.00%
11-406-5571	Utilities: Natural Gas	2,400	2,400	1,589	-	0.00%
11-406-5572	Utilities: Water	23,000	27,000	21,434	(4,000)	-14.81%
11-406-5580	Repairs and Maintenance	100,000	91,000	62,094	9,000	9.89%
11-406-5590	Other Operating Costs	4,000	4,000	9,394	-	0.00%
Total Operating Costs		468,791	455,858	434,042	12,933	2.84%
Capital Purchases						
11-406-5650	Buildings and Structures	17,000	69,016	32,131	(52,016)	-75.37%
11-406-5640	Land Improvements	295,730	650,000	282,349	(354,270)	-54.50%
11-406-5661	Vehicles	110,000	-	21,164	110,000	100.00%
11-406-5670	Machinery and Equipment	110,000	500,000	470,128	(390,000)	-78.00%
11-406-5671	Palmilla Improvements: Hosp	-	1,051,131	298,296	(1,051,131)	-100.00%
11-406-5672	Los Morros Improvements	500,000	-	-	-	-
11-406-5690	Edeal Intersection	2,100,000	-	-	2,100,000	100.00%
11-406-5691	Street Light Replacement	-	75,590	-	(75,590)	-100.00%
Total Capital Purchases		3,132,730	2,345,737	1,104,068	286,993	12.23%
Total Streets Division Expenditures		\$ 5,773,791	4,671,321	3,021,286	602,470	12.90%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
11-412-5120	Salaries: Full-Time Positions	\$ 361,584	349,443	347,679	12,141	3.47%
11-412-5185	Salaries: On Call Wages	5,800	5,800	5,520	-	0.00%
11-412-5190	Salaries: Overtime	10,000	10,000	5,932	-	0.00%
Total Salaries and Wages		377,384	365,243	359,131	12,141	3.32%
Employee Benefits						
11-412-5210	FICA: Social Security	27,144	26,313	21,139	831	3.16%
11-412-5211	FICA: Medicare	6,332	6,155	4,944	177	2.88%
11-412-5220	Retirement	94,064	91,051	79,433	3,013	3.31%
11-412-5221	Retiree Health Care	17,118	16,577	11,940	541	3.26%
11-412-5230	Health and Medical Premiums	105,686	105,686	87,396	-	0.00%
11-412-5231	Dental Insurance Premiums	2,793	2,912	2,394	(119)	-4.09%
11-412-5232	Life Insurance Premiums	182	182	38	-	0.00%
11-412-5233	Disability Insurance Premiums	1,921	1,858	1,053	63	3.39%
11-412-5240	Unemployment Compensation	1,442	1,390	673	52	3.74%
11-412-5250	Workers Compensation Premium	74	74	61	-	0.00%
11-412-5290	Other Employee Benefits	1,300	600	125	700	116.67%
Total Employee Benefits		258,056	252,798	209,196	5,258	2.08%
Supplies						
11-412-5310	General Office Supplies	1,800	1,800	152	-	0.00%
11-412-5312	Janitorial Supplies	850	1,150	2,244	(300)	-26.09%
11-412-5314	Maintenance Supplies	22,000	22,000	18,305	-	0.00%
11-412-5320	Furniture/Fixtures/Equipment	5,000	5,000	724	-	0.00%
11-412-5321	Technology Equipment/Hardware	7,000	5,000	-	2,000	40.00%
11-412-5340	Uniforms	11,000	11,000	7,284	-	0.00%
11-412-5350	Safety Supplies	4,000	4,272	4,355	(272)	-6.37%
11-412-5370	Vehicle Fuel	18,500	18,500	3,851	-	0.00%
11-412-5371	Vehicle Tires	2,500	2,500	4,048	-	0.00%
11-412-5372	Vehicle Lubricants	1,000	1,700	6,856	(700)	-41.18%
11-412-5380	Software	28,680	29,100	28,264	(420)	-1.44%
11-412-5390	Other Supplies	1,000	1,000	265	-	0.00%
Total Supplies		103,330	103,022	76,348	308	0.30%
Contractual Services						
11-412-5410	Professional Services	25,000	39,598	370	(14,598)	-36.87%
11-412-5440	Other Services	11,000	3,609	2,209	7,391	204.79%
Total Contractual Services		36,000	43,207	2,579	(7,207)	-16.68%
Operating Costs						
11-412-5505	Rio Metro Operations Expense	352,440	351,040	275,341	1,400	0.40%
11-412-5514	Training and Seminars	3,000	3,000	-	-	0.00%
11-412-5515	Employee Travel	6,500	1,528	624	4,972	325.39%
11-412-5521	Telecommunications	5,280	5,280	5,808	-	0.00%
11-412-5523	Insurance Premiums	21,000	13,660	13,659	7,340	53.73%
11-412-5527	Fleet Maintenance	6,000	6,000	3,389	-	0.00%
11-412-5570	Utilities: Electricity	2,300	2,300	1,344	-	0.00%
11-412-5571	Utilities: Natural Gas	5,400	5,400	2,723	-	0.00%
11-412-5572	Utilities: Water	3,900	3,900	3,612	-	0.00%
11-412-5580	Repairs and Maintenance	17,500	15,700	17,060	1,800	11.46%
11-412-5590	Other Operating Costs	2,600	4,600	950	(2,000)	-43.48%
Total Operating Costs		425,920	412,408	324,510	13,512	3.28%
Capital Purchases						
11-412-5640	Land Improvements	150,000	150,000	-	-	0.00%
11-412-5661	Vehicles	50,000	-	-	50,000	100.00%
11-412-5670	Machinery and Equipment	370,000	250,000	-	120,000	48.00%
11-412-5681	Buildings and Structures	350,000	-	-	350,000	100.00%
Total Capital Purchases		920,000	400,000	-	520,000	130.00%
Total Fleet Maintenance Division Expenditures		\$ 2,120,690	1,576,678	971,764	544,012	34.50%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

General Fund Transfers (11)

General Fund Expenditures		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted	June 30, 2026	Increase	Increase
		June 30, 2027	June 30, 2026		(Decrease)	(Decrease)
Total General Fund Expenditures		\$ 49,340,502	40,909,029	30,905,103	8,431,473	21%
General Fund Transfers						
11-492-6030	Transfer to Local LEDA Fund	(1,200,000)	-	-	(1,200,000)	100%
11-492-6070	Transfer to Water/Sewer Fund	(2,850,000)	(2,850,000)	(2,850,000)	-	0%
11-492-6050	Transfer to I-25 Interchange Fund	(5,000,000)	(13,000,000)	(13,000,000)	8,000,000	-62%
11-492-6052	Transfer to Park Improvement Fund	(750,000)	(1,500,000)	(1,500,000)	750,000	-50%
Total General Fund Transfers		(9,800,000)	(19,259,785)	(19,259,785)	9,459,785	-49%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Infrastructure Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2027	Final Adjusted June 30, 2026	June 30, 2026	Increase (Decrease)	Increase (Decrease)
Revenues					
Gross Receipts Taxes	\$ 4,215,672	4,223,200	7,965,447	(7,528)	-0.2%
Intergovernmental Grants/Distributions	6,630,089	9,045,958	2,867,278	(2,815,869)	-31.1%
Miscellaneous Revenues	30,000	30,000	14,572	-	0.0%
Total Revenues	10,875,761	13,299,158	10,847,297	(2,823,397)	-21.2%
Expenditures					
Operating Costs	685,000	684,738	567,663	262	0.0%
Capital Outlay	16,953,091	17,137,431	9,002,035	(584,340)	-3.4%
Total Expenditures	17,638,091	17,822,169	9,569,698	(584,078)	-3.3%
Transfers					
Transfers In	-	1,850,000	1,850,000	(1,850,000)	100.0%
Transfers Out	257,250	(258,374)	(256,970)	515,624	-199.6%
Total Transfers	257,250	1,591,626	1,593,030	(1,334,376)	-83.8%
Net Change in Fund Balance	\$ (6,505,080)	(2,931,385)	2,870,629	(3,573,695)	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Infrastructure Fund (25)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Gross Receipts Taxes						
25-320-4143	Gross Receipts Taxes: Infrastructure	\$ 2,217,614	2,215,071	4,111,912	2,543	0.11%
25-320-4144	Gross Receipts Taxes: Infrastructure	2,128,440	2,126,466	4,092,473	1,974	0.09%
25-406-5516	Gross Receipts Tax: Admin Fee	(130,382)	(118,337)	(238,938)	(12,045)	10.18%
Total Gross Receipts Taxes		4,215,672	4,223,200	7,965,447	(7,528)	-0.18%
Intergovernmental Grants/Distributions						
25-321-4006	NMDOT NM 314 BIKE/PEDES IMPROVE ELLEN DR/GRIEGO RD DESIGN	-	2,291,400	1,989,285	(2,291,400)	-100.00%
25-321-4008	NMDOT NM6 Sand Sage ADA Sidewalk Improvement	1,410,751	375,000	87,753	1,035,751	276.20%
25-321-4009	NMDOT MAP - Phase II NM 263 Improvement - L300354	508,800	508,800	-	-	0.00%
25-321-4011	NMDOT Sount Barrier Wall Jubilee Phase II	-	800,000	-	(800,000)	-100.00%
25-321-4146	NMDOT TIP NM6 & I-25 Operational Improvements A301123	500,000	1,850,183	17,273	(1,350,183)	-72.98%
25-323-4007	NM 6 Traffic Mitigation	60,000	68,045	55,297	(8,045)	-11.82%
25-323-4011	NMDOT TIP S. Los Lentes Aspen/Lopez A301350	-	504,756	66,267	(504,756)	-100.00%
25-323-4016	NMDOT LGTPF N. Los Lentes Road	-	10,275	10,275	(10,275)	-100.00%
25-323-4017	NM263 & NM6 Intersection Improvements	678,000	-	-	678,000	100.00%
25-323-4018	NMDOT NM6 & Sun Ranch Intersection - Phase 1	950,000	950,000	-	-	0.00%
25-323-4019	NMDOT Sound Barrier Wall - Jubilee	200,000	750,000	-	(550,000)	-73.33%
25-323-4020	NMDOT LGTPF Panada Drive	464,765	198,098	-	266,667	134.61%
25-323-4021	NMDOT TPF Kingsbury Court	539,401	539,401	-	-	0.00%
25-323-4022	NMDOT NM6 & Sun Ranch Intersection Phase 2	200,000	200,000	-	-	0.00%
25-323-4024	NMDOT NM6 Sun Ranch Intersection - Phase 32532341	400,000	-	-	-	0.00%
25-323-4025	NMDOT Sierra Vista Trail	128,160	-	-	128,160	100.00%
Total Intergovernmental Grants/Distributions		6,630,089	9,045,958	2,867,278	(2,815,869)	-31.13%
Miscellaneous Revenues						
25-370-4126	Insurance Recoveries	30,000	30,000	14,572	-	0.00%
Total Miscellaneous Revenues		30,000	30,000	14,572	-	0.00%
Total Infrastructure Fund Revenues		\$ 10,875,761	13,299,158	10,847,297	(2,823,397)	-21.23%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2026 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Contractual Services						
25-406-5410	Professional Services	-	-	-	-	100.00%
Total Contractual Services		-	-	-	-	100.00%
Operating Costs						
25-406-5580	Repairs and Maintenance	\$ 680,000	679,738	567,663	262	0.04%
25-406-5590	Other Operating Costs	5,000	5,000	-	-	0.00%
Total Operating Costs		685,000	684,738	567,663	262	0.04%
Capital Purchases						
25-406-5601	Main Street Landscaping	-	75,000	-	(75,000)	-100.00%
25-406-5605	Edeal Intersection	2,003,277	212,185	8,908	1,791,092	844.12%
25-406-5606	NMDOT Coop N. Los Lentes II	76,000	100,000	7,277	(24,000)	-24.00%
25-406-5612	Parking Lot/Drainage Improveme	785,000	200,000	156,780	585,000	292.50%
25-406-5622	NM 6 & I-25 Operational Improv	526,100	4,805,063	4,439,802	(4,278,963)	-89.05%
25-406-5629	NMDOT Sierra Vista Trail	150,000	-	-	150,000	100.00%
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)	-100.00%
25-406-5635	NMDOT NM6 & Sun Ranch Intersection - Phase 1	1,126,431	1,150,000	58,573	(23,569)	-2.05%
25-406-5636	NMDOT Sound Barrier Wall Jubil	-	750,000	23,903	(750,000)	-100.00%
25-406-5637	NMDOT NM6 Sand Sage ADA Imprv	1,668,632	281,630	28,011	1,387,002	492.49%
25-406-5638	NMDOT NM6 & Sun Ranch Intersection - Phase 2	200,000	200,000	-	-	0.00%
25-406-5639	NMDOT NM6 & Huning Ranch Lp	200,000	150,000	52,047	50,000	33.33%
25-406-5640	NMDOT NM6 & Sun Ranch Intersection - Phase 3	400,000	-	-	-	-
25-406-5641	Right of Way Improvements	650,000	525,000	-	125,000	23.81%
25-406-5652	Local Street Improvements	1,646,020	1,095,990	1,126,627	550,030	50.19%
25-406-5657	NM 6 Traffic Mitigation	68,045	68,045	-	-	0.00%
25-406-5659	NM263 & NM6 Intersection Imprv	3,195,750	834,333	138,583	2,361,417	283.03%
25-406-5663	NMDOT N NM 314 Bike/Pedes Impr	566,200	755,000	122,662	(188,800)	-25.01%
25-406-5665	MAP N.Los Lentes Taylor-Trujil	786,949	-	-	786,949	100.00%
25-406-5669	Los Lentes SE/TC Bike Path	275,000	275,000	-	-	0.00%
25-406-5679	NMDOT TIP S Los Lentes to Morris	13,656	20,000	6,344	(6,344)	-31.72%
25-406-5691	NMDOT LGTPF Castillo Street	152,567	1,151,003	998,436	(998,436)	-86.74%
25-406-5693	NMDOT LGTPF Carson Drive	778,997	2,492,430	1,806,433	(1,713,433)	-68.75%
25-406-5694	NMDOT LGTPF Lambros Loop	-	254,221	1,782	(254,221)	-100.00%
25-406-5696	NMDOT LGTPF Panada Drive	466,667	-	-	466,667	100.00%
25-406-5697	NMDOT TPF Kingsbury Court	539,400	264,131	25,867	275,269	104.22%
Total Capital Purchases		16,953,091	17,137,431	9,002,035	(584,340)	-3.41%
Total Infrastructure Fund Expenditures		\$ 17,638,091	17,822,169	9,569,698	(584,078)	-3.28%
Transfers In/Out						
25-348-6020	Transfer from General Fund	-	1,850,000	1,850,000	(1,850,000)	-100.00%
25-492-6010	Transfer to 2016 GRT Bond Fund	257,250	(258,374)	(256,970)	515,624	-199.56%
Total Transfers In/Out		257,250	1,591,626	1,593,030	(1,334,376)	-83.84%
Net Change in Fund Balance		\$ (6,505,080)	(2,931,385)	2,870,629	(3,573,695)	121.91%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

I-25 Interchange Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2027	Final Adjusted June 30, 2026	June 30, 2026	Increase (Decrease)	Increase (Decrease)
Revenues					
Intergovernmental Grants/Distributions	\$ 166,133,212	172,653,681	52,188,475	(6,520,469)	-3.8%
Total Revenues	166,133,212	172,653,681	52,188,475	(6,520,469)	-3.8%
Expenditures					
Capital Outlay	102,969,594	111,244,767	53,123,700	(8,275,173)	-7.4%
Total Expenditures	102,969,594	111,244,767	53,123,700	(8,275,173)	-7.4%
Transfers					
Transfers In	5,000,000	13,000,000	13,000,000	(8,000,000)	100.0%
Total Transfers	5,000,000	13,000,000	13,000,000	(8,000,000)	100.0%
Net Change in Fund Balance	\$ 68,163,618	74,408,914	12,064,775	(6,245,296)	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

I-25 Interchange Fund (42)
Capital Projects Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
<u>Construction Funding</u>						
42-323-4011	FY24 Bonding Program - A300962	\$ 43,949,332	53,117,389	22,191,955	(9,168,057)	-17%
42-323-4013	INFRA Grant - A300962	29,718,084	31,250,000	1,531,916	(1,531,916)	-5%
42-323-4014	SIB Program - Federal	14,000,000	14,000,000	14,000,000	-	0%
42-323-4015	FY24 HB2 23-ZH9004 - 2023 Sess	43,000,000	43,000,000	10,045,132	-	0%
42-323-4016	FY24 NMDOT State Road Funds	11,950,000	11,950,000	-	-	0%
42-323-4018	A301352 Transfer to A300962	598,080	598,080	-	-	0%
42-344-4009	FY2025 Capital Outlay - 2025 Session	8,000,000	-	-	8,000,000	100%
<u>Non-Construction Funding</u>						
42-323-4009	NMDOT E-W Corridor ROW - FED	\$ 9,626,959	9,878,851	3,244,320	(251,892)	-3%
42-323-4010	NMDOT E-W Corridor ROW Design	4,865,757	8,434,361	1,175,152	(3,568,604)	-42%
42-323-4012	NMDOT Const Funds Phase I- FED	425,000	425,000	-	-	0%
Total Intergovernmental Grants/Distributions		166,133,212	172,653,681	52,188,475	(6,520,469)	-4%
Total I-25 Interchange Fund Revenues		\$ 166,133,212	172,653,681	52,188,475	(6,520,469)	-4%
Contractual Services						
42-406-5410	Non-Fed Professional Services	\$ -	9,287	19,104	(9,287)	-100%
42-406-5420	Non-Fed Attorney Fees	-	19,831	22,967	(19,831)	-100%
42-406-5440	Non-Fed Other Services	-	-	-	-	100%
Total Contractual Services		-	29,118	42,071	(29,118)	-100%
Capital Purchases						
42-406-5667	I-25 Interchange/E-W Corridor	59,000	130,640	84,427	(71,640)	-55%
42-406-5669	FY2025 Legislative Appropriation - Capital Outlay	8,000,000	-	-	8,000,000	100%
42-406-5670	I-25 INTERCHANGE E/W Phase I	55,907,937	71,290,097	47,605,566	(15,382,160)	-22%
42-406-5671	INFRA Grant - I-25 Project	14,349,084	15,625,000	1,531,916	(1,275,916)	-8%
42-406-5672	NMDOT E-W Corridor Local Match	6,500,000	6,500,000	-	-	0%
42-406-5673	SIB Loan - Capital Outlay	14,000,000	14,000,000	3,033,570	-	0%
42-406-5674	NM Match Grant FY25	1,954,543	1,500,000	858,203	454,543	30%
42-406-5675	NMDOT E-W Corridor ROW Acquist	1,878,851	1,878,851	10,018	-	0%
42-406-5676	Non-Fed LL Corridor ROW Acq	320,179	320,179	-	-	0%
Total Capital Purchases		102,969,594	111,244,767	53,123,700	(8,275,173)	-7%
Total I-25 Interchange Fund Expenditures		\$ 102,969,594	111,273,885	53,165,771	(8,304,291)	-7%
Transfers In/Out						
42-348-6020	Transfer from General Fund	5,000,000	13,000,000	13,000,000	(8,000,000)	-62%
Total Transfers In/Out		5,000,000	13,000,000	13,000,000	(8,000,000)	-62%
Net Change in Fund Balance		\$ 68,163,618	74,379,796	12,022,704	(6,216,178)	-8%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Water/Sewer Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2027	Final Adjusted June 30, 2026	June 30, 2026	Increase (Decrease)	Increase (Decrease)
Revenues					
Intergovernmental Grants/Distributions	\$ 959,752	2,759,752	-	(1,800,000)	100.0%
Charges for Services	14,833,665	13,995,300	14,214,616	838,365	6.0%
Investment Earnings	18,100	18,600	20,451	(500)	-2.7%
Miscellaneous Revenues	5,000	5,000	4,491	-	0.0%
Total Revenues	\$ 15,816,517	16,778,652	14,239,558	(962,135)	-5.7%
Expenditures					
Salaries and Wages	\$ 2,029,901	1,954,434	1,812,651	75,467	3.9%
Employee Benefits	1,112,294	1,099,480	993,500	12,814	1.2%
Supplies	812,930	877,320	682,068	(64,390)	-7.3%
Contractual Services	1,806,720	1,445,885	975,517	360,835	25.0%
Operating Costs	3,509,619	3,166,710	2,619,557	342,909	10.8%
Capital Outlay	10,224,511	8,937,843	5,430,199	1,286,668	14.4%
Debt Service	1,797,420	1,983,445	1,971,288	(186,025)	-9.4%
Total Expenditures	\$ 21,293,395	19,465,117	14,484,780	1,828,278	9.4%
Transfers					
Transfer In	2,850,000	2,850,000	2,850,000	-	0.0%
Transfers Out	(183,064)	(183,064)	(183,064)	-	0.0%
Total Transfers	2,666,936	2,666,936	2,666,936	-	0.0%
Net Change in Fund Balance	\$ (2,809,942)	(19,529)	2,421,714	(2,790,413)	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Water/Sewer Fund (41)
Schedule of Revenues

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
41-356-4051	Proceeds From WTB Loan	-	800,000	-	(800,000)	-100.00%
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	-	-	0.00%
Total Intergovernmental Grants/Distributions		959,752	2,759,752	-	(1,800,000)	-65.22%
Charges for Services						
41-351-4010	Sewer Sales	6,800,000	6,190,000	6,783,496	610,000	9.85%
41-351-4020	Sewer Connection Fees	32,000	25,000	35,269	7,000	28.00%
41-351-4030	Sewer Penalties	36,000	36,000	43,240	-	0.00%
41-352-4010	Water Sales	7,000,000	7,000,000	6,328,224	-	0.00%
41-352-4020	Water Connection Fees	95,000	80,000	135,624	15,000	18.75%
41-352-4025	Water Rights Income	100,000	100,000	177,444	-	0.00%
41-352-4030	Water Penalties	55,000	54,000	59,247	1,000	1.85%
41-352-4050	NSF Check Charge	6,300	6,300	11,568	-	0.00%
41-352-4156	Water Dispenser Fees	1,000	1,000	922	-	0.00%
41-352-4157	Effluent Dispenser Fees	2,000	3,000	-	(1,000)	-33.33%
41-352-4158	Composting Revenue	-	-	76	-	100.00%
41-353-4010	Gross Receipts Tax	706,365	500,000	639,506	206,365	41.27%
Total Charges for Services		14,833,665	13,995,300	14,214,616	838,365	5.99%
Investment Earnings						
41-306-4060	Interest Income	18,000	18,500	20,204	(500)	-2.70%
41-306-4062	Interest Income: Meter Deposit	100	100	247	-	0.00%
Total Investment Earnings		18,100	18,600	20,451	(500)	-2.69%
Miscellaneous Revenues						
41-370-4010	Miscellaneous Revenue	5,000	5,000	4,491	-	0.00%
Total Miscellaneous Revenues		5,000	5,000	4,491	-	0.00%
Total Water/Sewer Fund Revenues		\$ 15,816,517	16,778,652	14,239,558	(962,135)	-5.73%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
41-421-5120	Salaries: Full-Time Positions	\$ 1,160,455	1,124,095	1,033,381	36,360	3.23%
41-421-5180	Salaries: Other Wages	2,500	2,500	2,424	-	0.00%
41-421-5185	Salaries: On Call Wages	21,000	21,000	13,020	-	0.00%
41-421-5190	Salaries: Overtime	36,000	36,000	29,502	-	0.00%
Total Salaries and Wages		1,219,955	1,183,595	1,078,327	36,360	3.07%
Employee Benefits						
41-421-5210	FICA: Social Security	74,175	71,926	66,819	2,249	3.13%
41-421-5211	FICA: Medicare	17,290	16,822	15,627	468	2.78%
41-421-5220	Retirement	266,450	258,093	228,638	8,357	3.24%
41-421-5221	Retiree Health Care	46,455	44,964	37,745	1,491	3.32%
41-421-5230	Health and Medical Premiums	223,518	223,518	206,350	-	0.00%
41-421-5231	Dental Insurance Premiums	4,656	4,907	4,601	(251)	-5.12%
41-421-5232	Life Insurance Premiums	494	494	236	-	0.00%
41-421-5233	Disability Insurance Premiums	5,204	5,015	3,249	189	3.77%
41-421-5240	Unemployment Compensation	3,955	3,797	2,028	158	4.16%
41-421-5250	Workers Compensation Premium	184	184	183	-	0.00%
41-421-5290	Other Employee Benefits	2,700	1,100	16	1,600	145.45%
Total Employee Benefits		645,081	630,820	565,492	14,261	2.26%
Supplies						
41-421-5310	General Office Supplies	7,500	7,500	4,174	-	0.00%
41-421-5312	Janitorial Supplies	4,000	4,000	3,011	-	0.00%
41-421-5314	Maintenance Supplies	100,000	125,000	107,774	(25,000)	-20.00%
41-421-5316	Laboratory Supplies	50,000	50,000	41,728	-	0.00%
41-421-5320	Furniture/Fixtures/Equipment	126,500	162,500	51,971	(36,000)	-22.15%
41-421-5321	Technology Equipment/Hardware	67,400	75,100	42,908	(7,700)	-10.25%
41-421-5330	Training Supplies	500	500	-	-	0.00%
41-421-5340	Uniforms	8,000	11,000	7,499	(3,000)	-27.27%
41-421-5350	Safety Supplies	25,000	35,000	26,838	(10,000)	-28.57%
41-421-5370	Vehicle Fuel	38,000	38,000	31,408	-	0.00%
41-421-5371	Vehicle Tires	8,000	11,000	7,656	(3,000)	-27.27%
41-421-5372	Vehicle Lubricants	5,500	5,500	1,561	-	0.00%
41-421-5380	Software	51,070	50,660	54,936	410	0.81%
41-421-5390	Other Supplies	4,000	4,000	4,160	-	0.00%
Total Supplies		495,470	579,760	385,624	(84,290)	-14.54%
Contractual Services						
41-421-5410	Professional Services	275,000	225,000	24,004	50,000	22.22%
41-421-5420	Attorney Fees	5,000	5,000	129	-	0.00%
41-421-5440	Other Services	674,805	607,326	388,595	67,479	11.11%
Total Contractual Services		954,805	837,326	412,728	117,479	14.03%
Operating Costs						
41-421-5514	Training and Seminars	13,000	13,000	5,668	-	0.00%
41-421-5515	Employee Travel	9,000	6,000	5,983	3,000	50.00%
41-421-5520	Postage	1,000	6,000	896	(5,000)	-83.33%
41-421-5521	Telecommunications	18,900	18,900	16,974	-	0.00%
41-421-5522	Subscriptions and Dues	7,500	6,000	2,300	1,500	25.00%
41-421-5523	Insurance Premiums	56,000	42,871	42,871	13,129	30.62%
41-421-5524	Printing/Publishing/Advertisin	6,000	6,000	3,469	-	0.00%
41-421-5527	Fleet Maintenance	60,000	75,000	40,961	(15,000)	-20.00%
41-421-5537	Chemicals	120,000	120,000	70,247	-	0.00%
41-421-5570	Utilities: Electricity	650,000	515,000	436,986	135,000	26.21%
41-421-5571	Utilities: Natural Gas	15,000	10,000	6,829	5,000	50.00%
41-421-5572	Utilities: Water	45,000	51,000	54,053	(6,000)	-11.76%
41-421-5580	Repairs and Maintenance	288,700	300,000	232,138	(11,300)	-3.77%
41-421-5590	Other Operating Costs	30,000	30,000	5,127	-	0.00%
Total Operating Costs		\$ 1,320,100	1,199,771	924,502	120,329	10.03%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Capital Purchases						
41-421-5602	SCADA Improvements (Network)	\$ 100,000	100,000	25,361	-	0.00%
41-421-5607	Lift Station Repairs & Improv	791,500				
41-421-5647	MBR Plant # 2	200,000				
41-421-5650	Buildings and Structures	2,006,808	4,546,399	2,377,455	(2,539,591)	-55.86%
41-421-5661	Vehicles	150,000	-	-	150,000	100.00%
41-421-5670	Machinery and Equipment	1,307,000	588,675	513,165	718,325	122.02%
Total Capital Purchases		4,555,308	5,235,074	2,915,981	(1,671,266)	-31.92%
Debt Service						
41-421-5710	Debt Service: Principal	924,677	875,078	875,078	49,599	5.67%
41-421-5720	Debt Service: Interest Expense	34,030	47,103	40,666	(13,073)	-27.75%
41-421-5721	Debt Service: Other Fees	22,988	31,184	31,019	(8,196)	-26.28%
Total Debt Service		981,695	981,695	975,093	-	0.00%
Total Wastewater Division Expenditures		\$ 10,172,414	10,648,041	7,257,747	(1,467,127)	-13.78%
Net Change in Fund Balance		\$ 10,172,414	10,648,041	7,257,747	(1,467,127)	-13.78%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
41-422-5120	Salaries: Full-Time Positions	\$ 740,546	701,439	677,784	39,107	5.58%
41-422-5185	Salaries: On Call Wages	14,400	14,400	14,780	-	0.00%
41-422-5190	Salaries: Overtime	55,000	55,000	41,760	-	0.00%
Total Salaries and Wages		809,946	770,839	734,324	39,107	5.07%
Employee Benefits						
41-422-5210	FICA: Social Security	49,350	46,899	45,141	2,451	5.23%
41-422-5211	FICA: Medicare	11,507	10,902	10,557	605	5.55%
41-422-5220	Retirement	170,071	161,051	150,522	9,020	5.60%
41-422-5221	Retiree Health Care	29,622	28,058	23,562	1,564	5.57%
41-422-5230	Health and Medical Premiums	193,636	208,862	189,196	(15,226)	-7.29%
41-422-5231	Dental Insurance Premiums	4,746	6,232	5,163	(1,486)	-23.84%
41-422-5232	Life Insurance Premiums	390	390	112	-	0.00%
41-422-5233	Disability Insurance Premiums	3,324	3,136	2,357	188	5.99%
41-422-5240	Unemployment Compensation	2,619	2,482	1,624	137	5.52%
41-422-5250	Workers Compensation Premium	148	148	153	-	0.00%
41-422-5290	Other Employee Benefits	1,800	500	(379)	1,300	260.00%
Total Employee Benefits		467,213	468,660	428,008	(1,447)	-0.31%
Supplies						
41-422-5310	General Office Supplies	3,500	3,500	395	-	0.00%
41-422-5312	Janitorial Supplies	1,800	1,800	1,114	-	0.00%
41-422-5314	Maintenance Supplies	125,000	110,000	132,870	15,000	13.64%
41-422-5320	Furniture/Fixtures/Equipment	4,000	800	3,903	3,200	400.00%
41-422-5321	Technology Equipment/Hardware	34,200	34,100	23,990	100	0.29%
41-422-5340	Uniforms	10,000	10,000	3,613	-	0.00%
41-422-5350	Safety Supplies	10,300	10,300	8,983	-	0.00%
41-422-5370	Vehicle Fuel	49,000	49,000	38,335	-	0.00%
41-422-5371	Vehicle Tires	6,000	6,000	8,930	-	0.00%
41-422-5372	Vehicle Lubricants	2,500	2,500	332	-	0.00%
41-422-5380	Software	67,160	65,560	73,312	1,600	2.44%
41-422-5390	Other Supplies	4,000	4,000	667	-	0.00%
Total Supplies		317,460	297,560	296,444	19,900	6.69%
Contractual Services						
41-422-5410	Professional Services	290,000	205,000	135,619	85,000	41.46%
41-422-5420	Attorney Fees	135,000	45,000	74,030	90,000	200.00%
41-422-5440	Other Services	426,915	358,559	353,140	68,356	19.06%
Total Contractual Services		851,915	608,559	562,789	243,356	39.99%
Operating Costs						
41-422-5500	Gross Receipts Taxes	706,365	515,850	705,713	190,515	36.93%
41-422-5514	Training and Seminars	13,000	13,000	3,450	-	0.00%
41-422-5515	Employee Travel	6,500	5,500	26	1,000	18.18%
41-422-5520	Postage	100	100	23	-	0.00%
41-422-5521	Telecommunications	16,054	16,054	14,703	-	0.00%
41-422-5522	Subscriptions and Dues	7,200	7,200	3,054	-	0.00%
41-422-5523	Insurance Premiums	44,000	32,935	32,935	11,065	33.60%
41-422-5524	Printing/Publishing/Advertisin	2,000	2,000	442	-	0.00%
41-422-5527	Fleet Maintenance	37,000	37,000	33,873	-	0.00%
41-422-5537	Chemicals/Water Tests	450,000	450,000	220,847	-	0.00%
41-422-5570	Utilities: Electricity	546,000	546,000	486,084	-	0.00%
41-422-5571	Utilities: Natural Gas	7,800	7,800	2,854	-	0.00%
41-422-5572	Utilities: Water	5,500	5,500	2,471	-	0.00%
41-422-5580	Repairs and Maintenance	280,000	260,000	130,930	20,000	7.69%
41-422-5590	Other Operating Costs	68,000	68,000	57,650	-	0.00%
Total Operating Costs		\$ 2,189,519	1,966,939	1,695,055	222,580	11.32%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Capital Purchases						
41-422-5602	SCADA Improvements (Network)	100,000	87,300	-	12,700	14.55%
41-422-5603	Manhole - Carson, Main to Cast	112,636	217,100	104,464	(104,464)	-48.12%
41-422-5609	Emergency Water/Sewer Repair	500,000	130,000	235,792	370,000	284.62%
41-422-5610	NM 6 Railpark Water Line	232,000	84,417	977,836	147,583	174.83%
41-422-5611	NM Rail Park Booster Station	250,000	-	5,152	250,000	100.00%
41-422-5612	Land	-	19,200	19,200	(19,200)	-100.00%
41-422-5613	Upgrade Wells 5 & 6	550,000	200,000	16,295	350,000	175.00%
41-422-5614	Longbow Loop Improvements	227,000	50,000	-	177,000	354.00%
41-422-5615	Gallahad Street Rehab	132,000	50,000	-	82,000	164.00%
41-422-5616	Lancelot Loop Improvements	120,000	50,000	-	70,000	140.00%
41-422-5622	Water Pumps and Valves	30,000	30,000	2,923	-	0.00%
41-422-5627	East West Corridor Utility	1,055,567	1,059,752	4,185	(4,185)	-0.39%
41-422-5633	Meters	250,000	250,000	220,163	-	0.00%
41-422-5640	Land Improvements	150,000	75,000	32,549	75,000	100.00%
41-422-5661	Vehicles	150,000	72,100	72,076	77,900	108.04%
41-422-5670	Machinery and Equipment	425,000	380,000	62,684	45,000	11.84%
41-422-5674	Well 5 CO2 Conversion	320,000	-	-	320,000	100.00%
41-422-5696	Main Street Manholes	150,000	32,900	10,843	117,100	355.93%
41-422-5697	Well No 4 Rehab	240,000	240,000	-	-	0.00%
41-422-5698	Water/Sewer Extensions	675,000	675,000	744,659	-	0.00%
Total Capital Purchases		5,669,203	3,702,769	2,514,218	1,966,434	53.11%
Debt Service						
41-422-5710	Debt Service: Principal	748,288	924,662	924,821	(176,374)	-19.07%
41-422-5720	Debt Service: Interest Expense	56,313	64,855	63,120	(8,542)	-13.17%
41-422-5721	Debt Service: Other Fees	11,124	12,233	8,254	(1,109)	-9.07%
Total Debt Service		815,725	1,001,750	996,195	(186,025)	-18.57%
Total Water Division Expenditures		11,120,981	8,817,076	7,227,033	2,303,905	26.13%
Total Water/Sewer Fund Expenditures		\$ 21,293,395	19,465,117	14,484,780	836,778	-13.78%
Transfers In/Out						
41-348-3050	Transfer from General Fund	2,850,000	2,850,000	2,850,000	-	0.00%
41-492-6012	Transfer to Municipal Streets	(183,064)	(183,064)	(183,064)	-	0.00%
Total Transfers In/Out		2,666,936	2,666,936	2,666,936	-	0.00%
Net Change in Fund Balance		\$ (2,809,942)	(19,529)	2,421,714	(1,798,913)	9211.50%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Solid Waste Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2027	Final Adjusted June 30, 2026	June 30, 2026	Increase (Decrease)	Increase (Decrease)
Revenues					
Gross Receipts Taxes	\$ 539,757	540,014	879,863	(257)	(0)
Franchise Taxes	52,000	52,000	46,134	-	-
Charges for Services	3,019,000	2,710,500	3,013,954	308,500	0
Investment Earnings	5,235	5,235	5,924	-	-
Miscellaneous Revenue	10,500	114,952	106,637	(104,452)	(1)
Total Revenues	\$ 3,626,492	3,422,701	4,052,512	203,791	0
Expenditures					
Salaries and Wages	\$ 1,033,142	996,166	993,893	36,976	0
Employee Benefits	670,505	651,562	628,766	18,943	0
Supplies	313,852	306,370	346,871	7,482	0
Contractual Services	734,181	713,181	702,468	21,000	0
Operating Costs	688,687	788,375	494,925	(99,688)	(0)
Capital Outlay	934,000	2,991,604	1,427,712	(2,057,604)	(1)
Total Expenditures	\$ 4,374,367	6,447,258	4,594,635	(2,072,891)	(0)
Net Change in Fund Balance	\$ (747,875)	(3,024,557)	(542,123)	2,276,682	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Solid Waste Fund (43)
Solid Waste Fund Revenues

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Gross Receipts Taxes						
43-320-4041	Gross Receipts Taxes: Environmental	\$ 556,451	555,815	906,403	636	0.11%
43-423-5516	Gross Receipts Taxes: Admin Fee	(16,694)	(15,801)	(26,540)	(893)	5.65%
Total Gross Receipts Taxes		539,757	540,014	879,863	(257)	-0.05%
Franchise Taxes						
43-343-4070	Roll Off Bin Franchise Fees	52,000	52,000	46,134	-	0.00%
Total Franchise Taxes		52,000	52,000	46,134	-	0.00%
Charges for Services						
43-343-4010	Solid Waste Sales	2,800,000	2,500,000	2,802,759	300,000	12.00%
43-343-4030	Solid Waste Penalties	25,000	24,000	22,195	1,000	4.17%
43-343-4040	Solid Waste Bin Fees	4,500	4,500	3,585	-	0.00%
43-343-4042	Recycling Revenues	45,000	40,000	49,017	5,000	12.50%
43-343-4044	Composting Revenues	1,500	-	5	1,500	100.00%
43-343-4050	Transfer Station Dump Service	1,000	1,000	655	-	0.00%
43-353-4010	Gross Receipts Tax	142,000	141,000	135,738	1,000	0.71%
Total Charges for Services		3,019,000	2,710,500	3,013,954	308,500	11.38%
Investment Earnings						
43-306-4060	Interest Income	5,000	5,000	5,677	-	0.00%
43-306-4062	Interest Income: Meter Deposit	235	235	247	-	0.00%
Total Investment Earnings		5,235	5,235	5,924	-	0.00%
Miscellaneous Revenue						
43-306-4014	Proceeds from Sale of Assets	500	5,000	-	(4,500)	-90.00%
43-306-4011	Miscellaneous Revenue	10,000	-	5,000	10,000	100.00%
43-306-4126	Insurance Recoveries	-	109,952	101,637	(109,952)	-100.00%
Total Miscellaneous Revenue		10,500	114,952	106,637	(104,452)	-90.87%
Total Solid Waste Fund Revenues		\$ 3,626,492	3,422,701	4,052,512	203,791	5.95%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Salaries and Wages						
43-423-5120	Salaries: Full-Time Positions	\$ 1,004,342	967,966	982,151	36,376	3.76%
43-423-5180	Salaries: Other Wages	3,800	3,783	3,783	17	0.45%
43-423-5190	Salaries: Overtime	25,000	24,417	7,959	583	2.39%
Total Salaries and Wages		1,033,142	996,166	993,893	36,976	3.71%
Employee Benefits						
43-423-5210	FICA: Social Security	63,331	61,290	61,404	2,041	3.33%
43-423-5211	FICA: Medicare	14,850	14,334	14,361	516	3.60%
43-423-5220	Retirement	228,898	221,226	218,346	7,672	3.47%
43-423-5221	Retiree Health Care	39,910	38,541	34,238	1,369	3.55%
43-423-5230	Health and Medical Premiums	307,516	300,133	287,137	7,383	2.46%
43-423-5231	Dental Insurance Premiums	5,769	6,825	6,529	(1,056)	-15.47%
43-423-5232	Life Insurance Premiums	494	520	368	(26)	-5.00%
43-423-5233	Disability Insurance Premiums	4,310	4,336	3,543	(26)	-0.60%
43-423-5240	Unemployment Compensation	3,243	3,263	2,261	(20)	-0.61%
43-423-5250	Workers Compensation Premium	184	194	200	(10)	-5.15%
43-423-5290	Other Employee Benefits	2,000	900	379	1,100	122.22%
Total Employee Benefits		670,505	651,562	628,766	18,943	2.91%
Supplies						
43-423-5310	General Office Supplies	1,000	3,500	55	(2,500)	-71.43%
43-423-5312	Janitorial Supplies	2,000	2,000	1,287	-	0.00%
43-423-5314	Maintenance Supplies	8,500	8,000	9,204	500	6.25%
43-423-5320	Furniture/Fixtures/Equipment	2,500	5,300	1,414	(2,800)	-52.83%
43-423-5321	Technology Equipment/Hardware	16,000	3,000	251	13,000	433.33%
43-423-5340	Uniforms	25,000	23,000	17,162	2,000	8.70%
43-423-5350	Safety Supplies	3,000	2,500	2,621	500	20.00%
43-423-5370	Vehicle Fuel	141,000	141,000	166,936	-	0.00%
43-423-5371	Vehicle Tires	50,000	47,000	49,023	3,000	6.38%
43-423-5372	Vehicle Lubricants	13,500	17,500	13,497	(4,000)	-22.86%
43-423-5380	Software	49,852	50,170	84,396	(318)	-0.63%
43-423-5390	Other Supplies	1,500	3,400	1,025	(1,900)	-55.88%
Total Supplies		313,852	306,370	346,871	7,482	2.44%
Contractual Services						
43-423-5410	Professional Services	12,200	6,500	1,303	5,700	87.69%
43-423-5420	Attorney Fees	1,250	2,500	1,773	(1,250)	-50.00%
43-423-5440	Other Services	720,731	704,181	699,392	16,550	2.35%
Total Contractual Services		734,181	713,181	702,468	21,000	2.94%
Operating Costs						
43-423-5500	Gross Receipts Tax Expense	132,000	132,000	152,744	-	0.00%
43-423-5514	Training and Seminars	5,000	2,000	898	3,000	150.00%
43-423-5515	Employee Travel	2,500	2,500	10	-	0.00%
43-423-5520	Postage	100	100	11	-	0.00%
43-423-5521	Telecommunications	12,787	12,787	11,082	-	0.00%
43-423-5522	Subscriptions and Dues	1,300	1,300	-	-	0.00%
43-423-5523	Insurance Premiums	62,500	49,188	49,938	13,312	27.06%
43-423-5524	Printing/Publishing/Advertisin	3,000	3,000	-	-	0.00%
43-423-5527	Fleet Maintenance	280,000	280,000	175,931	-	0.00%
43-423-5570	Utilities: Electricity	25,000	25,000	16,267	-	0.00%
43-423-5571	Utilities: Natural Gas	4,500	4,500	1,678	-	0.00%
43-423-5572	Utilities: Water	5,000	5,000	326	-	0.00%
43-423-5580	Repairs and Maintenance	150,000	266,000	74,567	(116,000)	-43.61%
43-423-5590	Other Operating Costs	5,000	5,000	11,473	-	0.00%
Total Operating Costs		688,687	788,375	494,925	(99,688)	-12.64%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		6/30/2027	6/30/2026	6/30/2026	(Decrease)	(Decrease)
Capital Purchases						
43-423-5606	Buildings & Structures		1,115,213	520,705	(640,213)	-57.41%
		475,000				
43-423-5610	Land Improvements	9,000	1,000,000	63,055	(991,000)	-99.10%
43-423-5640	Composting Facility	-	500,000	385,489	(500,000)	-100.00%
43-423-5650	Transfer Station	30,000	29,978	12,700	22	0.07%
43-423-5661	Vehicles	420,000	346,413	436,449	73,587	21.24%
43-423-5670	Machinery and Equipment	-	-	9,314	-	100.00%
Total Capital Purchases		934,000	2,991,604	1,427,712	(2,057,604)	-68.78%
Total Solid Waste Fund Expenditures		\$ 4,374,367	6,447,258	4,594,635	(2,072,891)	-32.15%
Net Change in Fund Balance		\$ (747,875)	(3,024,557)	(542,123)	2,276,682	-75.27%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Non-Major Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2027	Final Adjusted June 30, 2026	June 30, 2026	Increase (Decrease)	Increase (Decrease)
Revenues					
Gross Receipts Taxes	\$ 2,400,000	155,064	190,877	2,244,936	1447.7%
Property Taxes	466,242	712,844	499,890	(246,602)	-34.6%
Other Taxes	599,243	466,297	517,822	132,946	28.5%
Intergovernmental Grants/Distributions	2,828,563	5,031,038	4,638,849	(2,202,475)	-43.8%
Charges for Services	201,729	193,706	222,582	8,023	4.1%
Investment Earnings	1,300	1,200	1,256	100	8.3%
Impact Fees	750,000	700,000	1,264,292	50,000	100.0%
Total Revenues	\$ 7,247,077	7,260,149	7,335,568	(13,072)	-0.2%
Expenditures					
Salaries and Wages	\$ 281,549	313,624	312,489	(32,075)	-10.2%
Employee Benefits	161,157	183,980	170,668	(22,823)	-12.4%
Supplies	558,981	554,058	522,048	4,923	0.9%
Contractual Services	252,710	231,617	225,781	21,093	9.1%
Operating Costs	747,396	549,206	218,579	198,190	36.1%
Capital Outlay	12,104,740	9,455,680	3,885,155	2,649,060	28.0%
Debt Service	900,452	902,792	902,790	(2,340)	-0.3%
Total Expenditures	\$ 15,006,985	12,190,957	6,237,510	2,816,028	23.1%
Transfers					
Transfer In	2,390,314	440,034	440,034	1,950,280	443.2%
Total Transfers	2,390,314	440,034	440,034	1,950,280	443.2%
Net Change in Fund Balance	\$ (5,369,594)	(4,490,774)	1,538,092	(878,820)	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Lodgers Tax Fund (16)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Other Taxes						
16-340-4131	Lodgers Tax	\$ 126,793	132,416	129,143	(5,623)	-4.25%
Total Other Taxes		126,793	132,416	129,143	(5,623)	-4.25%
Total Lodgers Tax Fund Revenues		\$ 126,793	132,416	129,143	(5,623)	-4.25%
Contractual Services						
16-400-5410	Professional Services	\$ 75,000	21,000	31,741	54,000	257.14%
Total Contractual Services		75,000	21,000	31,741	54,000	257.14%
Operating Costs						
16-400-5524	Printing/Publishing/Advertising	25,000	19,830	7,837	5,170	26.07%
16-400-5530	Event: Museum Tours	1,000	1,000	-	-	0.00%
16-400-5531	Event: Sports Tournaments	7,500	1,000	-	6,500	650.00%
16-400-5532	Event: Los Lunas Fest	2,500	2,170	2,126	330	15.21%
16-400-5533	Event: Museum Event Art Shows	5,000	5,000	1,682	-	0.00%
16-400-5534	Event: Route 66 Centennial	60,000	10,000	1,990	50,000	500.00%
16-400-5535	Event: Los Lunas Centennial	50,000	-	-	50,000	100.00%
16-400-5590	Other Operating Costs	-	5,000	-	(5,000)	-100.00%
Total Operating Costs		151,000	44,000	13,800	107,000	243.18%
Total Lodgers Tax Fund Expenditures		\$ 226,000	65,000	45,541	161,000	247.69%
Net Change in Fund Balance		\$ (99,207)	67,416	83,602	(166,623)	-247.16%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Local LEDA GRT Fund (15)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Other Taxes						
15-320-4011	Gross Receipts Taxes: LEDA	\$ 2,400,000	-	-	2,400,000	100.00%
Total Other Taxes		2,400,000	-	-	2,400,000	100.00%
Total Local LEDA GRT Fund Revenues		\$ 2,400,000	-	-	2,400,000	100.00%
Capital Purchases						
15-422-5602	Huning Ranch Loop East Extension	\$ 300,000	-	-	300,000	100%
15-422-5603	Huning Ranch Loop West Extension	400,000	-	-	400,000	100%
15-422-5604	NM 6 Intersection Improvements & Connectivity	2,500,000	-	-	2,500,000	100%
15-422-5605	Los Lunas West Loop	400,000	-	-	400,000	100%
15-422-5606	NM6 & Sand Sage Intersction Improvements	-	-	-	-	100%
Total Capital Purchases		3,600,000	-	-	3,600,000	100%
Total Local LEDA GRT Fund Expenditures		\$ 3,600,000	-	-	3,600,000	100%
Transfers In/Out						
15-399-4099	Transfer from General Fund	1,200,000	-	-	1,200,000	100%
Total Transfers In/Out		1,200,000	-	-	1,200,000	100%
Net Change in Fund Balance		\$ -	-	-	(2,400,000)	100%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Municipal Street Improvement Fund (17)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Other Taxes						
17-340-4013	Gas Tax: 1 Cent	\$ 134,000	150,254	149,371	(16,254)	-10.82%
17-340-4113	Gasoline Tax	206,500	183,627	239,308	22,873	12.46%
Total Other Taxes		340,500	333,881	388,679	6,619	1.98%
Investment Earnings						
17-306-4060	Interest Income	1,300	1,200	1,256	100	8.33%
Total Investment Earnings		1,300	1,200	1,256	100	8.33%
Total Municipal Street Improvement Fund Revenues		\$ 341,800	335,081	389,935	6,719	2.01%
Operating Costs						
17-406-5580	Repairs and Maintenance	\$ 300,000	-	-	300,000	100.00%
Total Operating Costs		300,000	-	-	300,000	100.00%
Capital Purchases						
17-406-5615	Vehicles	20,000	50,586	50,585	(30,586)	-60.46%
Total Capital Purchases		20,000	50,586	50,585	(30,586)	-60.46%
Debt Service						
17-406-5710	Debt Service: Principal	180,893	178,748	178,748	2,145	1.20%
17-406-5720	Debt Service: Interest Expense	2,171	4,316	4,316	(2,145)	-49.70%
Total Debt Service		183,064	183,064	183,064	-	0.00%
Total Municipal Street Improvement Fund Expenditures		\$ 503,064	233,650	233,649	269,414	115.31%
Transfers In/Out						
17-348-6041	Transfer From Water/Sewer	183,064	183,064	183,064	-	0.00%
Total Transfers In/Out		183,064	183,064	183,064	-	0.00%
Net Change in Fund Balance		\$ 21,800	284,495	339,350	(262,695)	-92.34%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Fire Fund (21)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
21-305-4006	State Fire Allotment	\$ 465,573	465,573	465,573	-	0.00%
21-305-4010	Fire Protection Grant	500,000	500,000	500,000	-	0.00%
Total Intergovernmental Grants/Distributions		965,573	965,573	965,573	-	0.00%
Total Fire Fund Revenues		\$ 965,573	965,573	965,573	-	0.00%
Supplies						
21-405-5320	Furniture/Fixtures/Equipment	\$ 10,000	10,000	-	-	0.00%
21-405-5313	Field Supplies	65,000	65,000	32,430	-	0.00%
21-405-5321	Technology Equipment/Hardware	8,000	13,786	13,786	(5,786)	-41.97%
21-405-5330	Training Supplies	10,000	10,000	2,449	-	0.00%
21-405-5350	Safety Supplies	100,000	65,000	50,121	35,000	53.85%
21-405-5380	Software	36,000	39,600	49,515	(3,600)	-9.09%
21-405-5390	Other Supplies	-	5,000	-	(5,000)	-100.00%
Total Supplies		229,000	208,386	148,301	20,614	9.89%
Contractual Services						
21-405-5410	Professional Services	80,000	20,000	-	60,000	300.00%
Total Contractual Services		80,000	20,000	-	60,000	300.00%
Operating Costs						
21-405-5514	Training and Seminars	11,000	11,000	5,935	-	0.00%
21-405-5515	Employee Travel	25,000	15,000	-	10,000	66.67%
21-405-5523	Insurance Premiums	-	5,000	-	(5,000)	-100.00%
21-405-5527	Fleet Maintenance	20,000	20,000	1,337	-	0.00%
21-405-5580	Repairs and Maintenance	50,000	50,000	21,176	-	0.00%
21-405-5590	Other Operating Costs	2,000	84,537	-	(82,537)	-97.63%
Total Operating Costs		108,000	185,537	28,448	(77,537)	-41.79%
Capital Purchases						
21-405-5651	Buildings & Structures	760,000	582,370	32,429	177,630	30.50%
21-405-5661	Vehicles	200,000	500,000	-	(300,000)	-60.00%
21-405-5670	Machinery & Equipment	136,000	75,000	20,896	61,000	81.33%
Total Capital Purchases		1,096,000	1,157,370	53,325	(61,370)	-5.30%
Total Fire Fund Expenditures		\$ 1,513,000	1,571,293	230,074	(58,293)	-3.71%
Net Change in Fund Balance		\$ (547,427)	(605,720)	735,499	58,293	-9.62%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Recreation Fund (22)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Charges for Services						
22-307-4130	League and Dance Fees	\$ 80,000	80,000	72,911	-	0.00%
22-307-4132	Special Activities	70,000	70,000	87,922	-	0.00%
22-307-4134	Senior Olympics	5,000	5,000	958	-	0.00%
22-353-4010	Gross Receipts Tax	5,000	5,000	8,467	-	0.00%
Total Charges for Services		160,000	160,000	170,258	-	0.00%
Total Recreation Fund Revenues		\$ 160,000	160,000	170,258	-	0.00%
Supplies						
22-410-5360	Recreational Supplies	45,000	45,000	42,038	-	0.00%
22-410-5390	Other Supplies	30,000	27,192	22,743	2,808	10.33%
Total Supplies		75,000	72,192	64,781	2,808	3.89%
Contractual Services						
22-410-5440	Other Services	20,000	20,000	30,018	-	0.00%
Total Contractual Services		20,000	20,000	30,018	-	0.00%
Operating Costs						
22-410-5500	Gross Receipts Tax	5,000	7,808	11,350	(2,808)	-35.96%
22-410-5590	Other Operating Costs	50,000	50,000	63,045	-	0.00%
Total Operating Costs		55,000	57,808	74,395	(2,808)	-4.86%
Total Recreation Fund Expenditures		\$ 150,000	150,000	169,194	-	0.00%
Net Change in Fund Balance		\$ 10,000	10,000	1,064	-	0.00%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Local Government Correction Fund (26)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2026	Increase	Increase
	June 30, 2027	June 30, 2026		(Decrease)	(Decrease)
Charges for Services					
26-360-4150 Correction Fees	\$ 500	600	249	(100)	-16.67%
Total Charges for Services	500	600	249	(100)	-16.67%
Total Local Government Correction Fund Revenues	\$ 500	600	249	(100)	-16.67%
Operating Costs					
26-402-5527 Care of Prisoners	\$ 60,000	60,000	35,540	-	0.00%
Total Operating Costs	60,000	60,000	35,540	-	0.00%
Total Local Government Correction Fund Expenditures	\$ 60,000	60,000	35,540	-	0.00%
Net Change in Fund Balance	\$ (59,500)	(59,400)	(35,291)	(100)	0.17%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Law Enforcement Protection Fund (27)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
27-305-4006	State Law Enforcement Allotment	\$ 159,500	159,500	159,500	-	0.00%
Total Intergovernmental Grants/Distributions		159,500	159,500	159,500	-	0.00%
Total Law Enforcement Protection Fund Revenues		\$ 159,500	159,500	159,500	-	0.00%
Supplies						
27-404-5313	Field Supplies	\$ 98,500	100,000	197,545	(1,500)	-1.50%
27-404-5340	Uniforms	57,000	51,000	16,169	6,000	11.76%
27-404-5350	Safety Supplies	4,000	4,000	1,660	-	0.00%
Total Supplies		159,500	155,000	215,374	4,500	2.90%
Total Law Enforcement Protection Fund Expend.		\$ 159,500	174,740	235,114	(15,240)	-8.72%
Net Change in Fund Balance		\$ -	(15,240)	(75,614)	15,240	-100.00%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Local DWI Fund (29)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
29-391-4009	DWI Grant 20-D-J-G-33	\$ 169,122	268,000	253,552	(98,878)	-36.89%
29-391-4011	LDWI Distribution 20-D-J-D-33	411,001	439,423	412,164	(28,422)	-6.47%
Total Intergovernmental Grants/Distributions		580,123	707,423	665,716	(127,300)	-17.99%
Charges for Services						
29-385-4010	Program Fees	37,179	27,606	41,415	9,573	34.68%
29-385-4011	Court Fines	4,050	5,500	10,660	(1,450)	-26.36%
Total Charges for Services Revenues		41,229	33,106	52,075	8,123	24.54%
Total Local DWI Fund Revenues		\$ 621,352	740,529	717,791	(119,177)	-16.09%
Salaries						
29-417-5120	Salaries: Full-Time Positions	\$ 241,577	235,685	235,565	5,892	2.50%
29-417-5130	Salaries: Part-Time Positions	39,972	39,902	38,887	70	0.18%
Total Salaries and Wages		281,549	275,587	274,452	5,962	2.16%
Employee Benefits						
29-417-5210	FICA: Social Security	17,457	17,086	15,964	371	2.17%
29-417-5211	FICA: Medicare	4,082	3,996	3,733	86	2.15%
29-417-5220	Retirement	55,466	54,114	53,875	1,352	2.50%
29-417-5221	Retiree Health Care	11,262	11,024	8,491	238	2.16%
29-417-5230	Health and Medical Premiums	67,300	74,427	66,638	(7,127)	-9.58%
29-417-5231	Dental Insurance Premiums	1,975	2,557	2,186	(582)	-22.76%
29-417-5232	Life Insurance Premiums	156	156	95	-	0.00%
29-417-5233	Disability Insurance Premiums	1,975	1,241	728	734	59.15%
29-417-5240	Unemployment Compensation	929	910	572	19	2.09%
29-417-5250	Workers Compensation Premium	55	56	51	(1)	-1.79%
29-417-5290	Other Employee Benefits	500	200	122	300	150.00%
Total Employee Benefits		161,157	165,767	152,455	(4,610)	-2.78%
Supplies						
29-417-5310	General Office Supplies	3,000	2,500	1,498	500	20.00%
29-417-5312	Janitorial Supplies	1,850	1,500	1,280	350	23.33%
29-417-5320	Furniture/Fixtures/Equipment	-	1,100	1,017	(1,100)	-100.00%
29-417-5321	Technology Equipment/Hardware	1,000	19,600	10,647	(18,600)	-94.90%
29-417-5330	Training Supplies	675	1,715	1,006	(1,040)	-60.64%
29-417-5351	Medical Supplies	15,420	12,410	9,314	3,010	24.25%
29-417-5380	Software	12,432	10,703	13,683	1,729	16.15%
29-417-5390	Other Supplies	1,104	2,100	1,277	(996)	-47.43%
Total Supplies		35,481	51,628	39,722	(16,147)	680.77%
Contractual Services						
29-417-5410	Professional Services	64,250	187,766	162,171	(123,516)	-65.78%
29-417-5420	Attorney Fees	1,000	1,000	-	-	0.00%
29-417-5440	Other Services	5,100	1,851	1,851	3,249	175.53%
Total Contractual Services		70,350	190,617	164,022	(120,267)	-63.09%
Operating Costs						
29-417-5514	Employee Training	5,200	1,130	1,049	4,070	360.18%
29-417-5515	Employee Travel	8,572	8,700	6,007	(128)	-1.47%
29-417-5520	Postage	450	450	113	-	0.00%
29-417-5521	Telecommunications	7,000	6,830	6,039	170	2.49%
29-417-5522	Subscriptions and Dues	2,950	1,950	2,942	1,000	51.28%
29-417-5523	Insurance Premiums	13,875	8,929	9,179	4,946	55.39%
29-417-5525	Lease Payments	-	5,054	4,585	(5,054)	-100.00%
29-417-5570	Utilities: Electricity	6,500	5,850	4,568	650	11.11%
29-417-5571	Utilities - Natural Gas	800	800	578	-	0.00%
29-417-5572	Utilities: Water	1,550	1,550	1,223	-	0.00%
29-417-5590	Other Operating Costs	11,437	16,078	10,332	(4,641)	-28.87%
Total Operating Costs		58,334	57,351	46,656	983	1.71%
Total Local DWI Fund Expenditures		\$ 606,871	740,950	677,307	(134,079)	-18.10%
Net Change in Fund Balance		\$ 14,481	(421)	40,484	14,902	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Cannabis Gross Receipts Tax Fund (30)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Gross Receipts Tax Revenue						
30-340-4131	Cannabis Gross Receipts Tax	\$ 145,000	170,400	196,780	(25,400)	-14.91%
30-340-4132	Cannabis GRT Tax: Admin Fee	(13,050)	(15,336)	(5,903)	2,286	-14.91%
Total Gross Receipts Tax Revenue		131,950	155,064	190,877	(23,114)	-14.91%
Total Cannabis Gross Receipts Tax Fund Revenues		\$ 131,950	155,064	190,877	(23,114)	-14.91%
Net Change in Fund Balance		\$ 131,950	155,064	190,866	(23,114)	-14.91%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Emergency Medical Service Fund (39)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
39-305-4006	EMS Distribution	\$ 82,422	100,000	82,422	(17,578)	-17.58%
Total Intergovernmental Grants/Distributions		82,422	100,000	82,422	(17,578)	-17.58%
Total Emergency Medical Service Fund Revenues		\$ 82,422	100,000	82,422	(17,578)	-17.58%
Contractual Services						
39-405-5410	Professional Services	\$ 7,360	7,360	1,122	-	0.00%
39-405-5440	Other Services	-	-	-	-	100.00%
Total Contractual Services		7,360	7,360	1,122	-	0.00%
Supplies						
39-405-5310	General Office Supplies	-	-	-	-	100.00%
39-405-5312	Janitorial Supplies	-	-	-	-	100.00%
39-405-5313	Field Supplies	-	5,000	149	(5,000)	-100.00%
39-405-5320	Furniture/Fixtures/Equipment	-	-	-	-	100.00%
39-405-5330	Training Supplies	-	-	-	-	100.00%
39-405-5340	Uniforms	-	-	-	-	100.00%
39-405-5350	Safety Supplies	-	-	-	-	100.00%
39-405-5351	Medical Supplies	60,000	59,452	46,692	548	0.92%
39-405-5370	Vehicle Fuel	-	-	7,029	-	100.00%
39-405-5371	Vehicle Tires	-	-	-	-	100.00%
39-405-5372	Vehicle Lubricants	-	-	-	-	100.00%
39-405-5380	Software	-	2,400	-	(2,400)	-100.00%
39-405-5390	Other Supplies	-	-	-	-	100.00%
Total Supplies		60,000	66,852	53,870	(6,852)	-10.25%
Operating Costs						
39-405-5514	Employee Training	15,062	15,890	16,600	(828)	-5.21%
39-405-5520	Postage	-	-	-	-	100.00%
39-405-5521	Telecommunications	-	-	-	-	100.00%
39-405-5522	Subscriptions and Dues	-	-	-	-	100.00%
39-405-5523	Insurance Premiums	-	-	-	-	100.00%
39-405-5524	Printing/Publishing/Advertisin	-	-	780	-	100.00%
39-405-5525	Lease Payments	-	-	-	-	100.00%
39-405-5570	Utilities: Electricity	-	-	-	-	100.00%
39-405-5572	Utilities: Water	-	-	-	-	100.00%
39-405-5580	Repairs and Maintenance	-	820	-	(820)	-100.00%
39-405-5590	Other Operating Costs	-	-	-	-	100.00%
Total Operating Costs		15,062	16,710	17,380	(1,648)	-9.86%
Capital Purchases						
39-405-5631	Ambulance	-	-	-	-	100.00%
39-405-5670	Machinery and Equipment	-	55,000	10,050	(55,000)	-100.00%
Total Capital Purchases		-	55,000	10,050	(55,000)	-100.00%
Total Emergency Medical Service Fund Expend.		\$ 82,422	145,922	82,422	(63,500)	-43.52%
Net Change in Fund Balance		\$ -	(45,922)	-	45,922	-100.00%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

LG Abatement Opioid Fund (46)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2026	Increase	Increase
	June 30, 2027	June 30, 2026		(Decrease)	(Decrease)
Intergovernmental Grants/Distributions					
46-310-4131 LG Abatement Opioid Revenue	\$ 19,345	1,364,802	1,285,900	(1,345,457)	-98.58%
Total Intergovernmental Grants/Distributions	19,345	1,364,802	1,285,900	(1,345,457)	-98.58%
Total LG Abatement Opioid Fund Revenues	\$ 19,345	1,364,802	1,285,900	(1,345,457)	-98.58%
Supplies					
46-404-5590 Opioid Remediation Collab-ORC	-	1,661,999	1,661,999	(1,661,999)	-100.00%
Total Operating Costs	-	1,661,999	1,661,999	(1,661,999)	-100.00%
Total Law Enforcement Protection Fund Expend.	\$ -	1,661,999	1,661,999	(1,661,999)	-100.00%
Net Change in Fund Balance	\$ 19,345	(297,197)	(376,099)	316,542	-106.51%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Impact Fee Fund (47)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Impact Fee Revenues						
47-340-4001	Sewer Impact Fees	\$ 250,000	250,000	401,637	-	0.00%
47-340-4002	Water Impact Fees	250,000	250,000	423,470	-	0.00%
47-340-4003	Parks Impact Fees	250,000	200,000	439,185	50,000	25.00%
Total Impact Fees		750,000	700,000	1,264,292	50,000	7.14%
Total Impact Fee Fund Revenues		\$ 750,000	700,000	1,264,292	50,000	7.14%
Capital Purchases						
47-421-5601	Sewer - New Administration & Lab Building	\$ 504,663	683,801	156,053	(179,138)	-26.20%
47-421-5605	Sewer - Lift Station 21 Exp	250,000	-	-	250,000	100.00%
47-422-5601	Water - SCADA Improvements	250,000	120,000	-	130,000	108.33%
47-441-5602	Parks - Los Cerritos II	100,000	-	-	100,000	100.00%
47-441-5604	Parks - Rancho Valencia Park	20,000	126,063	125,960	(106,063)	-84.13%
Total Capital Purchases		1,124,663	929,864	282,013	194,799	20.95%
Total Impact Fee Fund Expenditures		\$ 1,124,663	929,864	282,013	194,799	20.95%
Net Change in Fund Balance		\$ (374,663)	(229,864)	982,279	(144,799)	62.99%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Park Improvements Fund (38)
Capital Projects Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Intergovernmental Grants/Distributions						
38-322-4009	Legislative Appropriation - River Park	\$ 22,600	320,000	190,770	(297,400)	-92.94%
38-322-4010	Legislative Appropriation - Rancho Valencia Park	-	700,000	700,000	(700,000)	-100.00%
38-322-4013	Economic Development Trails Grant	499,000	-	-	499,000	
38-322-4012	Outdoor Recreation Trail Grant	500,000	-	-	500,000	100.00%
Total Intergovernmental Grants/Distributions		1,021,600	1,020,000	890,770	1,600	0.16%
Total Park Improvements Fund Revenues		\$ 1,021,600	1,020,000	890,770	1,600	0.16%
Capital Purchases						
38-441-5690	River Park & Bosque Improvements	767,738	540,318	22,580	227,420	42.09%
38-441-5691	Rancho Valencia Park Improvements	500,000	1,700,104	1,700,103	(1,200,104)	-70.59%
38-441-5693	Heritage Park Skate Park	1,750,000				
38-441-5692	Los Cerritos Park Improvements	3,246,339	5,012,838	1,766,499	(1,766,499)	-35.24%
Total Capital Purchases		6,264,077	7,253,260	3,489,182	(2,739,183)	-37.76%
Total Park Improvements Fund Expenditures		\$ 6,264,077	7,253,260	3,489,182	(2,739,183)	-37.76%
Transfers In/Out						
38-348-6010	Transfer from General Fund	750,000	1,500,000	1,500,000	(750,000)	-50.00%
Total Transfers In/Out		750,000	1,500,000	1,500,000	(750,000)	-50.00%
Net Change in Fund Balance		\$ (4,492,477)	(4,733,260)	(1,098,412)	1,990,783	0.00%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

GRT Revenue Bond 2016 Fund (34)
Debt Service Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Debt Service						
34-400-5710	Debt Service: Principal	\$ 165,000	160,000	160,000	5,000	3.13%
34-400-5720	Debt Service: Interest Expense	92,250	97,050	97,050	(4,800)	-4.95%
34-400-5721	Debt Service: Other Fees	-	270	269	(270)	-100.00%
Total Debt Service		257,250	257,320	257,319	(70)	-0.03%
Total GRT Revenue Bond 2016 Fund Expenditures		\$ 257,250	257,320	257,319	(70)	-0.03%
Transfers In/Out						
34-392-3000	Transfer from Infrastructure	257,250	256,970	256,970	280	0.11%
Total Transfers In/Out		257,250	256,970	256,970	280	0.11%
Net Change in Fund Balance		\$ -	514,290	514,289	350	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

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

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Property Taxes						
36-300-4101	Property Taxes: Debt Service	\$ 466,242	712,844	499,890	(246,602)	-34.59%
Total Property Tax Revenues		466,242	712,844	499,890	(246,602)	-34.59%
Total G.O. Bond 2016 Fund Revenues		\$ 466,242	712,844	499,890	(246,602)	-34.59%
Debt Service						
36-400-5710	Debt Service: Principal	\$ 405,000	395,000	395,000	10,000	2.53%
36-400-5720	Debt Service: Interest Expense	55,138	67,138	67,138	(12,000)	-17.87%
36-400-5721	Debt Service: Other Fees	-	270	269	(270)	-100.00%
Total Debt Service		460,138	462,408	462,407	(2,270)	-0.49%
Total G.O. Bond 2016 Fund Expenditures		\$ 460,138	462,408	462,407	(2,270)	-0.49%
Transfers In/Out						
36-392-3000	Transfer from General Fund	-	-	-	-	100.00%
Total Transfers In/Out		-	-	-	-	100.00%
Net Change in Fund Balance		\$ 6,104	250,436	37,483	(244,332)	0.00%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Fiduciary Fund Summary

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed June 30, 2027	Final Adjusted June 30, 2026	June 30, 2026	Increase (Decrease)	Increase (Decrease)
Revenues					
Charges for Services	200	200	111	-	0.0%
Investment Earnings	4,000	4,000	4,647	-	0.0%
Miscellaneous Revenues	888,571	945,196	779,699	(56,625)	-6.0%
Total Revenues	\$ 892,771	949,396	784,457	(56,625)	-6.0%
Expenditures					
Employee Benefits	272,525	276,587	240,193	(4,062)	-1.5%
Operating Costs	21,826	23,365	24,911	(1,539)	-6.6%
Total Expenditures	294,351	299,952	265,104	(5,601)	-1.9%
Net Change in Fund Balance	\$ 598,420	649,444	519,353	(51,024)	

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Court Trust Fund (28)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Charges for Services						
28-302-4154	Judicial Education Fee	\$ 100	100	36	-	0.00%
28-302-4155	Court Automation Fees	100	100	75	-	0.00%
Total Charges for Services		200	200	111	-	0.00%
Total Court Trust Fund Revenues		\$ 200	200	111	-	0.00%
Operating Costs						
28-402-5590	Other Operating Costs	\$ 200	100	111	100	100.00%
Total Operating Costs		200	100	111	100	100.00%
Total Court Trust Fund Expenditures		200	100	111	100	100.00%
Net Change in Fund Balance		\$ -	100	-	(100)	-100.00%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Employee Benefit Fund (60)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Investment Earnings						
60-306-4060	Interest Income	\$ 4,000	4,000	4,647	-	0.00%
Total Investment Earnings		4,000	4,000	4,647	-	0.00%
60-311-3099	Contributions: Employees	121,160	786,302	630,029	(665,142)	-84.59%
60-370-4014	Contributions: Retirees	745,785	137,640	121,755	608,145	441.84%
Total Miscellaneous Revenues		866,945	923,942	751,784	(56,997)	-6.17%
Total Employee Benefit Fund Revenues		\$ 870,945	927,942	756,431	(56,997)	-6.14%
Employee Benefits						
60-530-5562	Health and Medical Premiums	\$ 272,525	276,587	240,193	(4,062)	-1.47%
Total Employee Benefits		272,525	276,587	240,193	(4,062)	-1.47%
Total Employee Benefit Fund Expenditures		272,525	276,587	240,193	(4,062)	-1.47%
Net Change in Fund Balance		\$ 598,420	651,355	516,238	(52,935)	-8.13%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Appreciating You Fund (62)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Miscellaneous Revenues						
62-370-4710	Donations/Contributions	\$ 3,406	5,129	6,696	(1,723)	-33.59%
Total Miscellaneous Revenues		3,406	5,129	6,696	(1,723)	-33.59%
Total Appreciating You Fund Revenues		\$ 3,406	5,129	6,696	(1,723)	-33.59%
Operating Costs						
62-500-5501	Operating Costs	\$ 3,406	5,165	6,130	(1,759)	-34.06%
Total Operating Costs		3,406	5,165	6,130	(1,759)	-34.06%
Total Appreciating You Fund Expenditures		3,406	5,165	6,130	(1,759)	-34.06%
Net Change in Fund Balance		\$ -	(36)	566	36	-100.00%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Police Evidence Fund (64)
Fiduciary Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2026	Increase	Increase
	June 30, 2027	June 30, 2026		(Decrease)	(Decrease)
Miscellaneous Revenues					
64-370-4799 Cash Collected as Evidence	\$ 10,000	10,000	1,088	-	0.00%
Total Miscellaneous Revenues	10,000	10,000	1,088	-	0.00%
Total Police Evidence Fund Revenues	\$ 10,000	10,000	1,088	-	0.00%
Operating Costs					
64-404-5501 Cash Returned as Evidence	\$ 10,000	10,000	6,321	-	0.00%
Total Operating Costs	10,000	10,000	6,321	-	0.00%
Total Police Evidence Fund Expenditures	10,000	10,000	6,321	-	0.00%
Net Change in Fund Balance	\$ -	-	(5,233)	-	100.00%

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 FY 2027 Final Budget
 June 30, 2027

Firefighter Fund (65)
 Fiduciary Fund

	Budgeted Amounts		Actual Amounts	\$ Change	% Change
	Proposed	Final Adjusted	June 30, 2026	Increase	Increase
	June 30, 2027	June 30, 2026		(Decrease)	(Decrease)
Miscellaneous Revenues					
65-370-4710 Donations/Contributions	\$ 3,120	1,025	10,525	2,095	204.39%
Total Miscellaneous Revenues	3,120	1,025	10,525	2,095	204.39%
Total Firefighter Fund Revenues	\$ 3,120	1,025	10,525	2,095	204.39%
Operating Costs					
65-405-5501 Operating Costs	3,120	3,000	2,472	120	4.00%
Total Operating Costs	3,120	3,000	2,472	120	4.00%
Total Firefighter Fund Expenditures	\$ 3,120	3,000	2,472	120	4.00%
Net Change in Fund Balance	\$ -	(1,975)	8,053	1,975	-100.00%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Cops for Kids Fund (66)
Fiduciary Fund

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
Miscellaneous Revenues						
66-370-4710	Donations/Contributions	\$ 5,100	5,100	9,606	-	0.00%
Total Miscellaneous Revenues		5,100	5,100	9,606	-	0.00%
Total Cops for Kids Fund Revenues		5,100	5,100	9,606	-	0.00%
Operating Costs						
66-404-5501	Operating Costs	\$ 5,100	5,100	9,877	-	0.00%
Total Operating Costs		5,100	5,100	9,877	-	0.00%
Total Cops for Kids Fund Expenditures		5,100	5,100	9,877	-	0.00%
Net Change in Fund Balance		-	-	(271)	-	100.00%

STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
FY 2027 Final Budget
June 30, 2027

Schedule of Transfers

		Budgeted Amounts		Actual Amounts	\$ Change	% Change
		Proposed	Final Adjusted		Increase	Increase
		June 30, 2027	June 30, 2026	June 30, 2026	(Decrease)	(Decrease)
General Fund Transfers						
11-348-3080	Transfer from Water/Sewer Fund	\$ -	-	-	-	100%
11-492-6020	TRANSFER TO EMPLOYEE BENEFIT	-	-	-	-	100%
11-492-6030	Transfer to Local LEDA Fund	(1,200,000)	-	-	(1,200,000)	100%
11-492-6040	Transfer to Museum of Heritage	-	-	-	-	100%
11-492-6031	Transfer to Sports Complex Improvements Fund	-	-	-	-	100%
11-492-6032	Transfer to Aquatic Center Fund	-	-	-	-	100%
11-492-6033	Transfer to DF Park Improvements Fund	-	-	-	-	100%
11-492-6034	Transfer to Infrastructure Fund	-	(1,850,000)	(1,850,000)	1,850,000	-100%
11-492-6050	Transfer to I-25 Interchange Fund	(5,000,000)	(13,000,000)	(13,000,000)	8,000,000	-62%
11-492-6052	Transfer to Park Improvements Fund	(750,000)	(1,500,000)	(1,500,000)	750,000	-50%
11-492-6070	Transfer to Water/Sewer Fund	(2,850,000)	(2,850,000)	(2,850,000)	-	0%
11-492-6100	TRANSFERS OUT	-	-	-	-	100%
11-492-6080	Transfer to GO Bond 2016 Fund	-	-	-	-	100%
11-492-6000	TRANS TO 2014 GRT REV BOND DBT	-	-	-	-	100%
Total General Fund Transfers		(9,800,000)	(19,200,000)	(19,200,000)	9,400,000	-49%
Local LEDA GRT Fund Transfers						
15-399-4099	Transfer from General Fund	1,200,000	-	-	1,200,000	100%
Total Local LEDA GRT Fund Transfers		1,200,000	-	-	1,200,000	100%
Municipal Street Improvement Fund Transfers						
17-348-6041	Transfer From Water/Sewer	183,064	183,064	183,064	-	0%
Total Municipal Street Improvement Fund Transfers		183,064	183,064	183,064	-	0%
Infrastructure Fund Transfers						
25-348-6020	Transfer from General Fund	-	1,850,000	1,850,000	(1,850,000)	-100%
25-492-6010	Transfer to GRT Revenue Bond 2016 Fund	(257,250)	(258,374)	(256,970)	1,124	0%
Total Infrastructure Fund Transfers		(257,250)	1,591,626	1,593,030	(1,848,876)	-116%
Park Improvements Fund Transfers						
38-348-6010	Transfer from General Fund	750,000	1,500,000	1,500,000	(750,000)	-50%
Total Park Improvements Fund Transfers		750,000	1,500,000	1,500,000	(750,000)	-50%
I-25 Interchange Fund Transfers						
42-348-6020	Transfer from General Fund	5,000,000	13,000,000	13,000,000	(8,000,000)	-62%
Total I-25 Interchange Fund Transfers		5,000,000	13,000,000	13,000,000	(8,000,000)	-62%
GRT Bond 2016 Fund Transfers						
34-392-3000	Transfer from Infrastructure	257,250	258,374	256,970	(1,124)	0%
Total GRT Bond 2016 Fund Transfers		257,250	258,374	256,970	(1,124)	0%
GO Bond Fund Transfers						
36-392-3000	Transfer from General Fund	-	-	-	-	100%
Total GO Bond Fund Transfers		-	-	-	-	100%
Water/Sewer Fund Transfers						
41-348-3050	Transfer from General Fund	2,850,000	2,850,000	2,850,000	-	0%
41-348-3080	Transfer to Municipal Streets Improvement Fund	-	-	-	-	100%
41-492-6012	Transfer to Municipal Streets Improvement Fund	(183,064)	(183,064)	(183,064)	-	100%
41-492-6055	Transfer to General Fund	-	-	-	-	100%
41-492-6056	Transfer to General Fund	-	-	-	-	100%
Total Water/Sewer Fund Transfers		2,666,936	2,666,936	2,666,936	-	0%
Net Cash Transfers						
		\$ -	-	-	-	0%



VILLAGE COUNCIL AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item Title:	Approval of Donation/Disposition of Scott Safety Harnesses and Cylinders	
Presenter:	John Gabaldon	
Department:	Fire Department	
Meeting Date:	July 23, 2026	
Action Requested:	☒ Approval/Disapproval ☐ Informational ☐ Public Hearing ☐ Other	

OVERVIEW/ ANALYSIS

The Los Lunas Fire Department is requesting approval for the donation/disposition of ten (10) surplus Self-Contained Breathing Apparatus (SCBA) packs and twenty (20) spare SCBA cylinders. The equipment was purchased approximately ten years ago at a total cost of **\$57,037.50** through a grant, with approximately 50% of the cost funded by the grant and the remaining 50% funded by the Village of Los Lunas. The department has since upgraded to a newer SCBA system that better meets current operational needs and standards. The existing SCBA equipment is no longer needed by the department but remains functional and would significantly assist another fire department that has formally requested the equipment to enhance firefighter safety, emergency response capabilities, and training.

POSSIBLE ACTIONS

- Approve item
- Approve item, with changes
- Deny item
- Postpone item to a future meeting (direct staff to conduct further research)
- Table item for future discussion (direct staff to conduct further research)
- No action at this time

STRATEGIC PRIORITIES ALIGNMENT

- ☐ I-25 Interchange/Los Lunas Boulevard Corridor Project
- ☐ Quality of Life Improvements
- ☐ Infrastructure Improvements
- ☐ Economic Development
- ☐ Personnel
- ☒ N/A

BUDGET IMPACT

None

LEGAL REVIEW

- ☐ Yes, by:
- ☒ Not applicable

ATTACHMENTS

Request for donation letter

Ohkay Owingeh Fire & Rescue
325 Eagle Dr
Ohkay Owingeh, NM 87566

July 13, 2026

Chief John Gabaldon
Los Lunas Fire Department

Dear Chief Gabaldon,

I hope this letter finds you well.

My name is Alex Suazo, and I recently assumed the role of Chief of the Ohkay Owingeh Fire & Rescue Department. I am reaching out to introduce myself and to follow up on a previous discussion regarding the donation of Self-Contained Breathing Apparatus (SCBA) equipment to our department. Our former Fire Chief, Ryan Barrera, had been coordinating this request; however, since his departure, I wanted to personally continue the process and ensure the request is completed.

On behalf of the Ohkay Owingeh Fire & Rescue Department, I would like to formally request the donation of ten (10) SCBA packs and cylinders that were previously discussed between our departments.

As a growing department serving the Ohkay Owingeh community and assisting our neighboring mutual aid partners, this equipment would significantly enhance the safety of our firefighters and strengthen our emergency response capabilities. Donations such as these are invaluable to departments like ours, allowing us to provide professional service while working within limited financial resources.

Please know that, if donated, this equipment will be used to support both emergency response operations and firefighter training. Our department is committed to properly inspecting, maintaining, and servicing the SCBA equipment in accordance with applicable NFPA standards, manufacturer recommendations, and departmental policies to ensure it remains safe and reliable for our personnel.

We sincerely appreciate the generosity and partnership of the Los Lunas Fire Department. The support of fellow fire departments is a testament to the strength of the fire service and our shared commitment to protecting our communities.

At your convenience, please let me know a suitable date and time for us to coordinate the transfer and pickup of the equipment. If there are any forms or additional documentation required, I would be happy to provide them.

Thank you for your time, consideration, and continued support. I look forward to working with you and hope to build a strong relationship between our departments.

Respectfully,

Alex Suazo

Fire Chief

Ohkay Owingeh Fire & Rescue

Phone: (505) 927-4434

Email: alex_suazo81@yahoo.com





VILLAGE COUNCIL AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item Title:

Consideration of Records Destruction for the Administration Department, Finance Department, DWI Program and Library Department

Presenter:

Mykayla Moody

Department:

Administration

Meeting Date:

July 23, 2026

Action Requested:

☒ Approval/Disapproval

☐ Informational

☐ Public Hearing

☐ Other

OVERVIEW/ ANALYSIS

Staff is requesting authorization from the Mayor and Council to destroy records that have met or exceeded the required retention periods established by the applicable records retention schedules.

The records identified for destruction have been reviewed by the respective departments and determined to be eligible for disposal in accordance with the New Mexico Municipal Records Retention Schedule requirements. Prior to being presented for destruction, staff verified that each record series has satisfied its required retention period and is no longer needed for administrative, legal, fiscal, or historical purposes.

The records included in this request consist of records from the Administration Department, Finance Department, DWI Program and Library Department. These records have reached the end of their required retention periods and are eligible for destruction in accordance with the applicable retention schedules.

Approval of this request will allow the Village to continue maintaining an organized and compliant records management program, reduce unnecessary storage of inactive records, and ensure adherence to state records retention requirements. Authorizing destruction does not require the Village to dispose of records immediately; however, it provides authorization for staff to destroy only those records that have met all applicable retention requirements.

Staff recommends approval of the proposed records destruction as presented.

POSSIBLE ACTIONS

- Approve item
- Approve item, with changes
- Deny item
- Postpone item to a future meeting (direct staff to conduct further research)
- Table item for future discussion (direct staff to conduct further research)
- No action at this time

STRATEGIC PRIORITIES ALIGNMENT

- ☐ I-25 Interchange/Los Lunas Boulevard Corridor Project
- ☐ Quality of Life Improvements
- ☐ Infrastructure Improvements
- ☐ Economic Development
- ☐ Personnel
- ☒ N/A

BUDGET IMPACT

LEGAL REVIEW

- ☐ Yes, by:
- ☐ Not applicable

ATTACHMENTS

- Administration Records Proposed for Destruction
- Finance Records Proposed for Destruction
- DWI Program Records Proposed for Destruction
- Library Records Proposed for Destruction



Small Community • Big Possibilities



Records Proposed for Destruction

Administration Department Village of Los Lunas New Mexico Municipal Records Retention Schedule

The following records have met or exceeded the minimum retention requirements established by the New Mexico Municipal Records Retention Schedule and are recommended for destruction upon approval by the Mayor and Council.

Record Series	Date Range	Retention Requirement	Retention Schedule
Council Meeting Recordings	November 2023 – June 2026	Destroy after the minutes have been transcribed and approved by the governing body.	18.06.016
Workshop Meeting Recordings	January 2026 – June 2026	Destroy after the minutes have been transcribed and approved by the governing body.	18.06.016
Inspection of Public Records Act (IPRA) Requests	March 2025 – June 2025	Destroy one (1) year after the file is closed.	18.01.039
Special Election Files	Applicable election records eligible for destruction	Destroy two (2) years after the election.	19.06.008
Agendas and Agenda Packets	May 2003 – June 2024	Destroy after the next meeting, but no longer than two (2) years after the meeting date.	18.06.013

Recommendation

Staff has reviewed the above records and determined they have satisfied all applicable retention requirements under the New Mexico Municipal Records Retention Schedule. It is recommended that the Mayor and Council authorize the destruction of these records in accordance with the cited retention schedules.

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



Small Community • Big Possibilities



Records Proposed for Destruction

Finance Department Village of Los Lunas New Mexico Administrative Code (NMAC)

The following records have met or exceeded the minimum retention requirements established by the New Mexico Administrative Code and are recommended for destruction upon approval by the Mayor and Council.

Record Series	Date Range	Retention Requirement	Retention Schedule
Summer Youth and College Aid Applications	July 1, 2022 – June 30, 2023	3 years from date file closed	1.21.2.246
Internal/External Employment Applications	July 1, 2021 – June 30, 2023	3 years from date file closed	1.212.246
Accounts Payable (AP) Invoices and Check Copies	July 6, 2018 – June 28, 2019	6 years from date audit report released	1.21.2.301
Purchasing Card (P-Card) Receipts	January 1, 2018 – June 30, 2019	6 years from date audit report released	1.21.2.301
Payment Registers, Deposit Slips, and ACH Records	January 2015 – June 2022	3 years from date audit report released	1.21.2.322

Recommendation

Unlike the Administration Department, which follows the New Mexico Municipal Records Retention Schedule adopted by the Village, the Finance Department's records are maintained in accordance with the applicable **New Mexico Administrative Code (NMAC)** retention requirements.

Accordingly, the records presented for destruction have met or exceeded the required retention periods established under the applicable NMAC retention schedule and are therefore eligible for destruction upon approval by the Mayor and Council.

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



Small Community • Big Possibilities



Records Proposed for Destruction

DWI Program

Village of Los Lunas

Applicable New Mexico Statutes and Administrative Code

The following records have met or exceeded the applicable retention requirements established by the New Mexico Administrative Code (NMAC) and New Mexico Statutes Annotated (NMSA) and are recommended for destruction upon approval by the Mayor and Council.

Record Series	Date Range	Retention Requirement	Applicable Authority
Client Records	July 2015 – June 2021 (FY16–FY21)	Destroy five (5) years after the file is closed.	1.21.2.619 NMAC – Probation Files
LDWI Grant Applications and Quarterly Reports with Supporting Documentation (Time Sheets, Paystubs, Accounts Payable, Revenues, Contracts, MOUs, Training Certificates, Enforcement Operations PRCs & Citations, PAL Program Paperwork, Court Receipts, Backup Documentation)	July 2015 – June 2020 (FY16–FY20)	Records have met the applicable retention period and are eligible for destruction.	Section 14-1-8 NMSA 1978 and applicable records retention requirements
DWI Treatment Records	January 2009 – December 2014	Medical records must be retained for ten (10) years following the patient's last treatment date.	NMAC 7.7.2.30(B)(2) – Medical Records Services
Receipt Books (Screening, Treatment, Wellness Center Rental, Miscellaneous)	April 1999 – May 2007	Records have exceeded the applicable retention period and are eligible for destruction.	Section 14-1-8 NMSA 1978 and applicable records retention requirements

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



Small Community • Big Possibilities



Applicable Authority

The proposed destruction of these records is governed by the following authorities:

- **Section 14-1-8 NMSA 1978**, governing the destruction of obsolete local government records.
- **1.21.2.619 NMAC**, establishing a five-year retention period for probation files after the file is closed.
- **7.7.2.30(B)(2) NMAC**, requiring medical treatment records to be retained for ten (10) years following the patient's last treatment date, or, in the case of minors, until the age of majority plus one year.

Recommendation

Staff has reviewed the above records and determined they have satisfied all applicable statutory and administrative retention requirements. It is recommended that the Mayor and Council authorize the destruction of these records in accordance with the applicable New Mexico Statutes, Administrative Code, and approved records retention requirements.

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



Small Community • Big Possibilities



Records Proposed for Destruction

Library Department Village of Los Lunas New Mexico Municipal Records Retention Schedule

The following records have met or exceeded the minimum retention requirements established by the New Mexico Municipal Records Retention Schedule and are recommended for destruction upon approval by the Mayor and Council.

Record Series	Date Range	Retention Requirement	Retention Schedule
Purchasing Invoices	July 1, 2022 – June 30, 2023	3 years after audit report	18.03.021

Recommendation

Staff has reviewed the above records and determined they have satisfied all applicable retention requirements under the New Mexico Municipal Records Retention Schedule. It is recommended that the Mayor and Council authorize the destruction of these records in accordance with the cited retention schedule.

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

MATTHEW D. CHAVEZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR

**MINUTES
VILLAGE OF LOS LUNAS
THURSDAY, JULY 9, 2026**

The Board of Trustees of the Village of Los Lunas, County of Valencia, and State of New Mexico met Thursday, July 9, 2026 in regular session at 6:00PM. Roll call was taken, and the following were present: Mayor Charles Griego, Councilor Gino Romero, Councilor Christopher Ortiz, Councilor James Runyon, & Councilor Matthew Chavez. The meeting was conducted in person and recorded through TEAMS.

Mayor:	Charles Griego
Mayor Pro Tem:	Christopher Ortiz
Council:	Matthew Chavez James Runyon Gino Romero

Also present were: Gregory Martin, Mykayla Moody, Luis Brown, and Craig Donohue. In accordance with Ordinance 114A, the following agenda was prepared and circulated as required:

- 1. Agreement between Valencia County and the Village of Los Lunas to provide housing and care of municipal detainees.**
- 2. Better City Phase II: An Overview of the Village of Los Lunas Economic Development Strategic Plan for Consideration of Adoption**
- 3. Bid Award NM 263 Phase I Improvements**
- 4. Ordinance 488 – Personnel Ordinance Revisions**
- 5. EXECUTIVE SESSION:**
 - a. Hire Electrician – Facility Maintenance Division – Parks & Reaction Department**
 - b. Hire Two (2) Parks Technicians – Parks Division – Parks & Recreation Department**
 - c. Hire Two (2) Parks Laborers – Parks Division – Parks & Recreation Department**
- 6. APPROVAL OF MINUTES:**
 - a. Minutes from June 25, 2026, Council Meeting**
- 7. ADJOURNMENT.**

- **CALL MEETING TO ORDER.**

At 6:00PM, Mayor Griego brought the meeting to order and welcomed the audience.

- **PLEDGE OF ALLEGIANCE.**

Mayor Griego asked Jonah Ruybalid to lead the Council and TEAMS participants in the Pledge of Allegiance.

- **PUBLIC INPUT FORUM.**

Mayor Griego asked the audience if there was anyone who wanted to address the council that did not have an item on the agenda – there were none.

- 1. Agreement between Valencia County and the Village of Los Lunas to provide housing and care of municipal detainees.**

Mayor Griego called for a motion from the Council to remove this item from its tabled status.

<u>APPROVAL:</u>	Motion to remove item from tabled status
<u>MOVED:</u>	Councilor Ortiz
<u>SECONDED:</u>	Councilor Chavez
<u>CARRIED:</u>	Motion passed on a vote of <u>4 FOR (Councilor Runyon – yes; Councilor Romero – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.</u>

Village Administrator Gregory Martin presented the revised Agreement between Valencia County and the Village of Los Lunas for the housing and care of municipal detainees. Mr. Martin reminded the Council that the item had been tabled at the previous meeting to allow additional consultation between the Village Attorney and the County Attorney regarding several provisions of the agreement.

Mr. Martin reviewed the revisions made to the agreement, including clarification and reorganization of the alternate housing section, updates to the medical care provisions, revisions to the liability section referencing the New Mexico Civil Rights Act, and correction of the Village's mailing address in the notice section. He noted that the agreement remained substantially the same as previously presented, with the most significant change being the increase in the daily detention rate from \$120 per detainee per day to \$200 per detainee per day.

Council discussed the estimated budget impact of the rate increase, which was projected at approximately \$50,000 annually based on historical usage. Mr. Martin explained that the estimate was calculated by applying the proposed rate increase to the Village's actual detention costs from the previous fiscal year and noted that sufficient funding had been budgeted for the service.

Council also discussed future rate increases and confirmed that any proposed increase would require County approval and would be brought back to the Village Council for consideration. Additional discussion addressed provisions related to alternate housing costs and medical expenses, including language requiring Village approval for certain medical expenses exceeding the established threshold.

Mayor Griego asked for a recommendation regarding the Agreement between Valencia County and the Village of Los Lunas to provide housing and care of municipal detainees

APPROVAL: Motion to approve the agreement
MOVED: Councilor Romero
SECONDED: Councilor Runyon
CARRIED: Motion passed on a vote of **4 FOR (Councilor Runyon – yes; Councilor Romero – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

2. Better City Phase II: An Overview of the Village of Los Lunas Economic Development Strategic Plan for Consideration of Adoption

Senior Economic Developer Victoria Archuleta and Better City CEO Jason Godfrey presented the Phase II findings of the Village's Economic Development Strategic Plan. Ms. Archuleta explained that the strategic plan is the Village's first comprehensive economic development strategy and was developed in response to Council priorities established in 2023. The plan is intended to provide a roadmap for the next five to ten years by guiding business retention, attraction, expansion, workforce development, and long-term economic competitiveness while complementing the Village's Comprehensive Plan.

The presentation summarized the results of Phase II, including recommended target industries, business retention and expansion strategies, workforce initiatives, and implementation priorities. Presenters outlined the use of a customer relationship management (CRM) system to better track business outreach, coordinate efforts with community partners, monitor prospective business leads, and improve reporting to the Council through performance metrics and an economic development dashboard. The plan also identified strategies for targeted business recruitment through participation in state, national, and international trade shows and industry conferences.

Council discussed the importance of maintaining a strategic yet flexible approach to economic development and recognized the value of establishing measurable goals and quarterly performance reporting. Discussion also focused on targeted industry recruitment, the Village's participation in trade shows, and ensuring recruitment efforts align with the industries identified in the strategic plan.

Council members further discussed the importance of creating employment opportunities and community amenities that encourage young professionals and families to remain in or return to Los Lunas. Additional comments emphasized balancing economic growth with infrastructure needs while preserving the Village's quality of life and community character.

The Council thanked Ms. Archuleta and Mr. Godfrey for the comprehensive presentation and expressed appreciation for the work completed on the Economic Development Strategic Plan and its implementation framework.

Mayor Griego asked for a recommendation regarding the Village of Los Lunas Economic Development Strategic Plan for Consideration of Adoption Phase II

APPROVAL: Motion to approve Phase II of the Economic Development Strategic Plan
MOVED: Councilor Runyon
SECONDED: Councilor Ortiz
CARRIED: Motion passed on a vote of **4 FOR (Councilor Runyon – yes; Councilor Romero – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

3. Bid Award NM 263 Phase I Improvements

Public Works Director Michael Jaramillo, accompanied by Jonah Ruybalid of Molzen-Corbin, presented a recommendation to award the bid for the NM 263 Phase I Improvements project. Staff explained that the project is intended to address infrastructure needs associated with continued growth in the area while improving traffic operations, utilities, drainage, sidewalks, and roadway access.

Mr. Ruybalid reviewed the scope and construction phasing, explaining that Phase I will focus on improvements along the west side of NM 263, including installation of water and sewer utilities, storm drainage infrastructure, roadway earthwork, curb and gutter, sidewalks, and paving. Construction is anticipated to take approximately four to five months. Traffic impacts will be minimized by maintaining existing traffic patterns during much of the construction, with lane closures scheduled during off-peak hours and nighttime work where required, particularly at the NM 6 intersection.

Council discussed traffic control measures, anticipated construction schedules, storm drainage improvements, and the project's benefits to future development. Staff explained that the project includes installation of utilities that will provide service to future development west of NM 263, as well as extending water and sewer service opportunities to existing residences in the area. It was also noted that the project remains entirely within the Village of Los Lunas and does not extend into Valencia County.

Council inquired about the bidding contractors and project oversight. Mr. Jaramillo stated that both bidding contractors have successfully completed Village projects in the past and expressed confidence in the recommended contractor, noting its extensive experience with utility construction. Staff also confirmed that all work will be inspected and tested to ensure compliance with New Mexico Department of Transportation standards and Village specifications.

Mayor Griego asked for a recommendation regarding the NM 263 Phase I Improvements

APPROVAL: Motion to award the bid to the low bidder of TLC Company Inc.
MOVED: Councilor Romero
SECONDED: Councilor Chavez
CARRIED: Motion passed on a vote of **4 FOR (Councilor Romero – yes; Councilor Runyon – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

4. Ordinance 488 – Personnel Ordinance Revisions

Mayor Griego called for a motion from the Council to recess the regular meeting and convene in a public hearing. 7:05PM

APPROVAL: Motion to recess the regular meeting and convene in a public hearing.
MOVED: Councilor Runyon
SECONDED: Councilor Ortiz
CARRIED: Motion passed on a vote of **4 FOR (Councilor Runyon – yes; Councilor Romero – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

Village Administrator Gregory Martin presented Ordinance No. 488, amending the Village Personnel Ordinance to incorporate the newly created Village Attorney position. Mr. Martin explained that the ordinance had been properly advertised and the public hearing was being held in accordance with statutory requirements.

Mr. Martin stated that the Council had previously approved funding for the Village Attorney position in the current fiscal year budget. The proposed ordinance makes minor revisions to the Village's Personnel Ordinance and Municipal Code by adding the Village Attorney position in the appropriate sections, bringing it into alignment with the Village's other appointed positions.

Council discussed the appointment process for the position. Mr. Martin explained that the Village Attorney would become the fourth appointed position within the Village organization, joining the Village Administrator, Police Chief, and Fire Chief. He further noted that once a candidate is selected, an employment contract will be presented to the Council for consideration and approval.

Mayor Griego opened the public hearing. No public comments were received.

Mayor Griego asked for a motion from the Council to close the public hearing and return to regular session. 7:08PM

APPROVAL: Motion to close the public hearing and return to regular session
MOVED: Councilor Runyon
SECONDED: Councilor Chavez
CARRIED: Motion passed on a vote of **4 FOR (Councilor Runyon – yes; Councilor Romero – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

Mayor Griego asked for a recommendation regarding Ordinance 488

APPROVAL: Motion to approve Ordinance 488
MOVED: Councilor Ortiz
SECONDED: Councilor Runyon
CARRIED: Motion passed on a vote of **4 FOR (Councilor Romero – yes; Councilor Runyon – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

5. Executive Session.

Mayor Griego requested a motion from the Council to enter into executive session pursuant to NMSA 1978, Section 10-15-1(H), for discussion of matters authorized to be considered in a closed session. 7:09PM

APPROVAL: Motion to enter into executive session
MOVED: Councilor Ortiz
SECONDED: Councilor Romero
CARRIED: Motion passed on a vote of **4 FOR (Councilor Romero – yes; Councilor Runyon – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

Prior to entering Executive Session, Councilor Ortiz stated for the record that he would recuse himself from the discussion regarding the hiring of a Park Technician due to a potential conflict of interest.

At 7:45PM, Mayor Griego requested a motion from the Council to reconvene the meeting following executive session discussion.

APPROVAL: Motion to reconvene regular session
MOVED: Councilor Runyon
SECONDED: Councilor Romero
CARRIED: Motion passed on a vote of **4 FOR (Councilor Romero – yes; Councilor Runyon – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

Regarding the hiring of an Electrician – Mayor Griego recommended Santos Griego

APPROVAL: Motion to approve the hiring of Santos Griego
MOVED: Councilor Romero
SECONDED: Councilor Chavez
CARRIED: Motion passed on a vote of **4 FOR (Councilor Romero – yes; Councilor Runyon – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

Regarding the hiring of Two (2) Park Technicians – Mayor Griego's first recommendation: Joshua Ortiz

APPROVAL: Motion to approve the hiring of Joshua Ortiz
MOVED: Councilor Runyon
SECONDED: Councilor Romero
CARRIED: Motion passed on a vote of **3 FOR (Councilor Romero – yes; Councilor Runyon – yes; Councilor Chavez – yes) AND 0 AGAINST. Councilor Ortiz – Recused**

Regarding the hiring of Two (2) Park Technicians – Mayor Griego's second recommendation: David Renteria

APPROVAL: Motion to approve the hiring of David Renteria
MOVED: Councilor Chavez
SECONDED: Councilor Runyon
CARRIED: Motion passed on a vote of **3 FOR (Councilor Romero – yes; Councilor Runyon – yes; Councilor Chavez – yes) AND 0 AGAINST. Councilor Ortiz – Recused**

Regarding the hiring of Two (2) Park Laborers – Mayor Griego's first recommendation: Steven Benavidez

APPROVAL: Motion to approve the hiring of Steven Benavidez
MOVED: Councilor Chavez
SECONDED: Councilor Runyon
CARRIED: Motion passed on a vote of **4 FOR (Councilor Romero – yes; Councilor Runyon – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

Regarding the hiring of Two (2) Park Laborers – Mayor Griego’s second recommendation: Richard Sanchez

APPROVAL: Motion to approve the hiring of Richard Sanchez
MOVED: Councilor Ortiz
SECONDED: Councilor Chavez
CARRIED: Motion passed on a vote of **4 FOR (Councilor Romero – yes; Councilor Runyon – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

6. MINUTES

Mayor Griego asked if there were any amendments/corrections to the June 25, 2026 Council Meeting minutes – there were none.

APPROVAL: Motion to approve the June 25, 2026 Council Meeting minutes
MOVED: Councilor Ortiz
SECONDED: Councilor Romero
CARRIED: Motion passed on a vote of **4 FOR (Councilor Romero – yes; Councilor Runyon – yes; Councilor Chavez – yes; Councilor Ortiz – yes) AND 0 AGAINST.**

7. ADJOURNMENT.

Council meeting adjourned at 7:48PM.

Gregory D. Martin, Village Administrator

Charles Griego, Mayor