



VILLAGE COUNCIL MEETING BUDGET WORKSHOP AGENDA

MEETING TO BE HELD VIA ZOOM TELECONFERENCE
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TAOS SKI VALLEY, NEW MEXICO
TUESDAY, APRIL 18, 2023 2:00 P.M.

- I. CALL TO ORDER AND NOTICE OF MEETING
- II. ROLL CALL
- III. APPROVAL OF THE AGENDA
- IV. BUDGET WORKSHOP
 - A. Enterprise Funds Review
 - B. Funds Review
 - C. Q & A
- V. ADJOURNMENT

**Village of Taos Ski Valley
Village Council Workshop
Agenda Item**

AGENDA ITEM TITLE: Budget Workshop for the Review, Revision, and Acknowledgement of the Village Budget for Upcoming Fiscal Year FY2024

DATE: April 18, 2023

PRESENTED BY: Carroll Griesedieck

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: As per New Mexico State Statute and the Department of Finance and Administration (DFA), all municipalities are required to submit an annual budget. The preliminary budget for the Village is due by June 1, 2023 and will need to be adopted by Resolution at the May Council meeting.

In preparation for the upcoming budget submission deadline, staff has attached a copy of the proposed budget for FY2024 (Attachment A). The proposed FY24 beginning fund balances are utilized as of March 31, 2023, the end of the 3rd quarter. As Council is aware the new budget is reliant on the ending balances of FY2023. The 3rd Q ending balance will change by June 30th. This is a preliminary review and discussion of the FY2024 budget. The final budget is due to the DFA by July 31, 2023.

RECOMMENDATION: Staff requests discussion of the FY2024 draft budget.



+ **VILLAGE COUNCIL MEETING
BUDGET WORKSHOP
MINUTES**

MEETING TO BE HELD VIA ZOOM TELECONFERENCE
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TAOS SKI VALLEY, NEW MEXICO
TUESDAY, APRIL 18, 2023 2:00 P.M.

I. CALL TO ORDER AND NOTICE OF MEETING:

The Budget Workshop meeting of the Village of Taos Ski Valley Council was called to order by Mayor Pro Tem Wittman at 2:00 p.m. Notice of the meeting was properly posted.

II. ROLL CALL: Marlene Salazar, Village Deputy Clerk, called the role and a quorum was present.

Governing Body Present:

Councilor Henry Caldwell

Councilor Brent Knox

Councilor Chris Stagg

Councilor Tom Wittman, Mayor Pro Tem

III. APPROVAL OF THE AGENDA:

MOTION: To approve the agenda as written

MOTION: Councilor Stagg **SECOND:** Councilor Knox **PASSED:** 4-0

IV. BUDGET WORKSHOP

A.Enterprise Funds Review

B.Funds Review

C.Q & A

The budget for each fund was presented by Finance Officer Griesedieck and each fund was discussed. The budget had been prepared by meeting with all department heads. Detail of each fund was discussed in detail as needed and all questions were answered. The next version of a preliminary budget will be presented at the April Regular Council meeting, and then will be on the agenda for approval at the May Council meeting.

V. ADJOURNMENT:

MOTION: To Adjourn the meeting

MOTION: Councilor Stagg **SECOND:** Councilor Caldwell **PASSED:** 4-0

The meeting adjourned at 4:00 pm.

Mayor Pro Tem Tom Wittman

Attest:

Ann Marie Wooldridge, Village Clerk

EXHIBIT A

B	C	T	V	W	X	Y	Z
1	Water Operating - 01 (50100)						
2	Account Description	FY2023	FY 2023	FY2023 YTD	FY2023 YTD	FY2024	2024 notes
3		% of b	ADJ Budget	Actual	% of budget	PROPOSED	
4	REVENUE:			3/31/2023			
5	0001 Beginning Balance	15,496.70	15,496.70	15,496.89		6,001.76	
6	4010 Water Sales Revenue	187,650.00	177,650.00	138,242.87	77.82%	177,650.00	no change for now
7	4027 Other Revenue	5,200.00	5,200.00	5,000.00	96.15%	5,000.00	saly actual tsvi snow making
8	7004 Other charges f/services. Fin Chrg on W/S	400.00	400.00	101.83	25.46%	100.00	per actual ytd
9	7005 Interest Income		0.00				
10	9002 transfer in, from 03	50,000.00	150,000.00	55,500.00	37.00%	225,000.00	x adj enuf for beg bal
11							
12	TOTAL REVENUES:	258,746.70	348,746.70	214,341.59		413,751.76	
13							
14	EXPENSES:						
15	6112 Salaries - Water	91,000.00	151,000.00	107,036.72	70.89%	155,000.00	
16	6115 Salaries - Water Overtime	2,500.00	6,500.00	4,256.40	65.48%	6,500.00	
18	6121 Workers comp insurance (self insured)	3,000.00	3,000.00	2,709.32	90.31%	1,200.00	
19	6122 Health Insurance	20,000.00	20,000.00	11,582.17	57.91%	30,000.00	
20	6133 Life Insurance	160.00	160.00	57.88	36.18%	170.00	
21	6134 Dental Insurance	1,940.00	1,940.00	772.41	39.81%	2,040.00	
22	6135 Vision Insurance	350.00	350.00	133.80	38.23%	370.00	
23	6125 FICA--Employers Share	5,000.00	10,000.00	6,771.98	67.72%	10,013.00	
24	6127 SUTA State Unemployment (other)	300.00	300.00	230.55	76.85%	300.00	saly
25	6128 PERA	8,000.00	8,000.00	4,986.55	62.33%	14,360.00	
26	6130 Health Incentive - ski pass, health club	900.00	900.00		0.00%		
27	(other insurance premiums)	0.00	0.00				
28	6136 FICA--Medicare Employers Share	1,200.00	2,200.00	1,583.56	71.98%	2,400.00	
29	6220 Outside Contractors	1,500.00	19,100.00	104.57	0.55%	20,000.00	per AM, more than his SS
30	Emergency Repairs	0.00	0.00				
31	Ambitions	0.00	0.00				
32	6225 Engineering		0.00				
33	6230 Legal Services		0.00				
34	6251 Water Storage	500.00	500.00	216.62	43.32%	500.00	saly
35	6252 Intenet	500.00	500.00	376.03	75.21%	600.00	+100 fo annual increase
36	6253 Electricity	1,500.00	1,500.00	1,189.49	79.30%	17,200.00	127 + 55 x 12 + 15G for meters
37	6254 Propane	6,500.00	6,500.00	4,466.15	68.71%	8,500.00	+2000 for meters
38	6256 Telephone	0.00	0.00	0.00			
39	6257 Rent Paid	250.00	250.00	0.00	0.00%	100.00	place holder
40	6258 Water Conservation Fee (0.003% of water)	400.00	400.00	216.17	54.04%	400.00	place holder saly

	B	C	T	V	W	X	Y	Z
41	6259	Natural Gas	500.00	500.00		0.00%	100.00	place holder
42	6270	Liability & Loss (to NM Self Ins. Fund)	18,000.00	20,400.00	20,317.19	99.59%	29,366.00	property only
43	6312	Chemicals & non-durables - other	2,300.00	2,300.00	3,626.53	157.68%	4,000.00	6312 & 6313 will be one
44	6313	Materials & Supplies - other	5,200.00	5,200.00	926.19	17.81%	8,000.00	account in Caselle
45	6314	Dues/Fees/memberships/notices	800.00	800.00		0.00%	800.00	from AM SS
46	6315	Bank Charges	0.00	0.00				
47	6316	Software	1,500.00	1,500.00	389.40	25.96%	2,350.00	from AM SS
48	6317	PPE	1,000.00	1,000.00	331.03	33.10%	1,000.00	saly
49	6318	Postage	300.00	300.00	320.83	106.94%	400.00	
50	6320	Equipment Repair & Parts - other	1,800.00	1,800.00	389.00	21.61%	1,800.00	6320 & 6323 aro one
51	6322	Small Equipment & Tool purchases - other	1,000.00	1,000.00	0.00	0.00%	1,000.00	
52	6323	System Repair & Parts	2,000.00	2,000.00	8,726.20	436.31%	10,000.00	6320 & 6323 aro one, xtra for meters
53	6331	Outside Testing	600.00	600.00	80.00	13.33%	600.00	
54	6332	Equipment rentals	0.00	0.00				
55	6418	Fuel Expense (emergency generator)	0.00	0.00				
56	6432	Travel & Per Diem	200.00	200.00	0.00	0.00%	1,800.00	
57	6434	Training	850.00	850.00	0.00	0.00%	620.00	
58		LAB EXPENSES:	0.00	0.00				
59	6712	Lab Chemicals & Supplies	475.00	475.00		0.00%	475.00	
60	6714	Lab - Equipment Repair & Parts	0.00	0.00				
61	6715	Lab - Small Equipment & Tool purchases	200.00	200.00		0.00%	0.00	included with 6323
62	6716	Lab Testing Services (contract Prof)	500.00	500.00	313.09	62.62%	500.00	
63	6720	Lab Outside contractors (Contract prof)	400.00	400.00		0.00%	400.00	
64	8322	Capital Equipment Assets		0.00				
65	8323	Capital equipment & tool \$1000-\$4999	2,000.00	2,000.00		0.00%	5,000.00	
66	8325	Capital Other- over \$5000		0.00				
67		TRANSFERS OUT:	0.00	0.00				
68	9002	For O&M Equipment Reserves 32		0.00				
69	9002	For WTB #176 Chlorination station Loan	26,250.00	26,250.00		0.00%	26,250.00	x
70	9002	For Reserves		0.00				
71	9002	NEW Transfer to 63 USDA loan prin/Int 20%	31,476.00	31,476.00	26,230.00	83.33%	34,099.00	x 2250+373 x 113
72	9002	NEW Transfer to 63 USDA required reserve 2		0.00				
73	9002	For WTB #0351 Kachina water tank debt serv	8,731.00	8,731.00		0.00%	8,731.00	x
74				0.00				
75				0.00				
76								
77		Total Expenses:	251,832.00	341,832.00	208,339.83		407,044.00	
78								
79		Net Income:	6,914.70	6,914.70	6,001.76		6,707.76	
80					Ties to QB			
81					6,001.76			(2)

B	C	T	V	W	X	Y	Z
1	Water Depreciation - 41 (new Fund 53400)						
2	Account Description	FY2023 PROPOSED	FY 2023 ADJ Budget	FY2023 YTD Actual 3/31/23	FY2023 YTD % of budget	FY 2024 PROPOSED	
3							
4	Revenue:						
5	0001 Beginning Balance	169,694.17	169,694.17	169,694.22		180,687.06	
6	4040 Water System Dev (other charges for services)	25,000.00	25,000.00			500.00	
7	4060 State WTB Grant Revenue		0.00				
8	4060 NMED SAP 20-E2240 STB Booster Pump Station FY2021/Re	150,000.00	150,000.00	4,950.07	3.30%	100,000.00	
9	4060 NMED SAP 21-F2393-STB Booster FY2022	385,000.00	385,000.00		0.00%	385,000.00	
10	7005 Revenue-Interest Income	50.00	50.00		0.00%	50.00	
11	4056 FY23 Legislative Approp		0.00				
12	NMED Fire Hydrants Grant	200,000.00	200,000.00		0.00%	200,000.00	
13	NMED leak repairs SAP 22-G2434-STB	50,000.00	50,000.00		0.00%	50,000.00	
14	NM Subaward grant CSFRF Water system repairs		0.00			750,000.00	
15	FY24 Legislative Approp						unknown
16	TRANSFERS IN:		0.00				
17	9002 Transfer NEW 03 replace GRT	110,000.00	140,000.00	85,600.26	61.14%	190,000.00	x for 1 yr plus 2022 May/June missed
18	9001 Transfer in from 43	50,000.00	50,000.00	50,000.00		400,000.00	x?
19	9001 Transfer in from 51 Water Sys DIF					60,000.00	x current FY23 bal
20	9001 Transfer in from 51 Water Sys DIF					160,000.00	x possible FY24 DIF revs
21	9001 Transfer from 01 - WTB 176 Chlorination	26,250.00	26,250.00			26,250.00	x
22	9001 Transfer from 01 - WTB Kachina Water Tank #0351	8,731.00	8,731.00			8,731.00	x
23	9001 Transfer from 01 - to build reserves	0.00	0.00				
24			0.00				
25	Total Revenue:	1,174,725.17	1,204,725.17	310,244.55		2,511,218.06	
26							
27	Expense:						
28	6220 Outside Contractors	250,000.00	250,000.00	106,912.93	42.77%		
29	Contractors for Kachina Water Tank					250,000.00	booster pump
30	Water line replacement		0.00			800,000.00	line replacement
31	Hydrants Installation		0.00			200,000.00	hydrants
32	6220 Gunsight springs development		0.00				
33	6225 Engineering - General	85,000.00	85,000.00		0.00%	85,000.00	general
34	6225 Engineering - Kachina Tank pump system	25,000.00	25,000.00		0.00%	25,000.00	booster pump
35	6225 Eng'ing - FEI Redvelop GunSight, water modeling, etc.		0.00				
36	6225 Kachina Tank		0.00				
37	6230 Legal	10,000.00	10,000.00	3,117.20	31.17%	10,000.00	attorney
38	6253 Electricity		0.00				
39	6310 Advertising		0.00				
40	6313 Materials & Supplies	10,000.00	10,000.00	-150.00	-1.50%	10,000.00	general

	B	C	T	V	W	X	Y	Z
41	6320	Equipment repairs	2,500.00	2,500.00		0.00%	2,500.00	general
42	6323	System Repairs (customer meters replaced)		0.00			200,000.00	customer meters
43	8322	Capital Expenditures Kachna pump system		500,000.00	19,677.36	3.94%	500,000.00	booster pump
44	8322	Collected DIF for Gunsight, K wtr tank, Dist lines	500,000.00				60,000.00	DIF exp
45	8322	Additional DIF for Gunsight, K wtr tank, Dist lines					160,000.00	DIF exp
46		DEBT SERVICE		0.00				
47	8418	NMFA WTB Loan #WTB0351 - Debt Repay/Prin	8,452.00	8,452.00		0.00%	8,473.00	
48	8419	NMFA WTB Loan #WTB0351 - Debt Repay/Int	280.00	280.00		0.00%	258.00	
49	8415	NMFA WTB Loan #WTB176 - Debt Repay/Prin	25,728.00	25,728.00		0.00%	25,792.00	
50	8416	NMFA WTB Loan #WTB176 - Debt Repay/Int	520.00	520.00		0.00%	456.00	
51								
52		Total Expense:	667,480.00	667,480.00	129,557.49		2,337,479.00	
53								
54		Net Income:	507,245.17	537,245.17	180,687.06		173,739.06	
55					ties to QB			
56					180,687.06			

	B	C	T	U	V	W	X
1		Water Sys Dev Impact Fee 51 (29900)					X
2	Account	Description	FY2023 PROPOSED	FY2023 Actual 3/31/2023	FY2023 % of budget	FY 2024 PROPOSED	
3		Revenue:					
4							
5	0001	Beginning Balance	0.00	0.00		60,454.53	
6	4050	Revenue-Water Sys Dev Impact f	0.00	60,437.99	#DIV/0!	160,000.00	
7	7007	Revenue-Interest Impact Fees	0.00	35.54	#DIV/0!	0.00	
8							
9		Total Revenues:	0.00	60,473.53	#DIV/0!	220,454.53	
10							
11		Expenses:					
12	6315	Bank Charges	0.00	19.00	#DIV/0!	0.00	
13		TRANSFERS OUT to 41:					
14	9002	collected				60,000.00	x current FY23 bal
15	9002	additional				160,000.00	x possible FY24 DIF revs
16		Total Expenses:	0.00	19.00		220,000.00	
17							
18		Net Income:	0.00	60,454.53		454.53	
19				ties to QB			
20				60,454.53			

B	C	T	V	W	X	Y	Z
1	Sewer Operating - 02 (50300)						
2	Account Description	FY2023	FY 2023	FY2023 YTD	FY2023 YTD	FY2024	
3		PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	REVENUE:			3/31/2023			
5	0001 Beginning Balance Trans 80% ending FI	39,275.65	39,275.65	39,276.05		78,488.45	
6	4010 Utility service fees	729,100.00	729,100.00	552,971.43	75.84%	729,100.00	
7	4027 Other Revenue/Sale of Fixed Assets	200.00	200.00	0.00	0.00%	0.00	
8	4037 Revenue - General Grants Clean & B		0.00				
9	7004 Finance Charge /other charges for serv	2,000.00	2,000.00	491.98	24.60%	1,000.00	
10	7005 Interest Income		0.00				
11	9001 Transfer In from Gen 03	110,000.00	110,000.00	59,000.00	53.64%	110,000.00	x
12			0.00				
13		880,575.65	880,575.65	651,739.46	74.01%	918,588.45	
14			0.00				
15	EXPENSES:		0.00				
16	6112 Salaries - Water & Sewer	210,300.00	210,300.00	91,077.95	43.31%	200,000.00	
17	6115 Salaries - Water & Sewer-Overtime	2,500.00	2,500.00	703.68	28.15%	2,500.00	
18	6112 Salaries - Leave Sell Back		0.00				
19	6121 Workers comp insurance	4,500.00	4,500.00	587.90	13.06%	800.00	
20	6122 Health insurance	73,400.00	73,400.00	46,328.73	63.12%	78,000.00	
21	6125 FICA--Employers Share	10,600.00	10,600.00	5,585.04	52.69%	12,555.00	
22	6127 SUTA State Unemployment	400.00	400.00	165.78	41.45%	400.00	saly
23	6128 PERA	29,750.00	29,750.00	20,049.28	67.39%	29,830.00	
24	6130 Health Incentive - ski pass, health club	1,500.00	1,500.00	0.00	0.00%		
25	6133 Life Insurance	375.00	375.00	231.59	61.76%	420.00	
26	6134 Dental insurance	4,760.00	4,760.00	3,089.66	64.91%	5,100.00	
27	6135 Vision Insurance	760.00	760.00	535.02	70.40%	900.00	
28	payroll expense		0.00				
29	6136 Medicare FICA--Employers Share	3,000.00	3,000.00	1,306.27	43.54%	3,000.00	
30	6220 Outside Contractors (prof services)	10,200.00	10,200.00	1,872.96	18.36%	10,700.00	see A's SS
31	TAK, QA Balance,Electrician, KCI		0.00				
32	Ambitions IT Support, Outside excavation		0.00				
33	Waste Management-Sludge cert & hauling		0.00				
34	Legal Services	0.00	0.00				
35	6252 Internet	1,000.00	1,000.00	868.15	86.82%	1,000.00	
36	6253 Electricity	100,000.00	91,000.00	36,348.93	39.94%	91,000.00	
37	6254 Propane/ Diesel (emergency generator)	750.00	750.00	0.00	0.00%	1,750.00	300 gal x 3.5
38	6256 Telephone	3,000.00	3,000.00	270.00	9.00%	3,000.00	

	B	C	T	V	W	X	Y	Z
39	6259	Natural Gas	16,000.00	25,000.00	19,869.00	79.48%	25,000.00	
40	6270	Liability & Loss (to NM Self Ins. Fund)	27,000.00	30,270.00	30,268.93	100.00%	45,424.00	property only
41	6312	Chemicals & non-durables - other	15,000.00	8,000.00	6,129.93	76.62%	10,000.00	
42	6313	Materials & Supplies - other	11,000.00	7,730.00	1,026.34	13.28%	12,000.00	
43	6314	Dues/Fees/memberships/notices	500.00	500.00		0.00%	630.00	A's SS
44	6315	Bank Charges	0.00	0.00				
45	6316	Software	3,400.00	3,400.00	1,622.54	47.72%	3,950.00	A' SS
46	6317	PPE (safety supplies)	2,500.00	2,500.00	573.40	22.94%	2,500.00	
47	6318	Postage	960.00	960.00	413.50	43.07%	4,400.00	
48	6320	Equipment Repair & Parts - other	8,000.00	8,000.00	273.42	3.42%	8,000.00	
49	6322	Small Equipment & Tool purchases - other	4,000.00	4,000.00	2,301.38	57.53%	4,000.00	
50	6323	System Repair & Parts		0.00				
51	6331	Outside Testing	500.00	500.00	85.50	17.10%	500.00	
52	6332	Equipment rentals	1,000.00	1,000.00		0.00%	1,000.00	
53	6418	Fuel Expense	500.00	500.00		0.00%	500.00	
54	6432	Travel & Per Diem	200.00	200.00		0.00%	1,800.00	
55	6434	Training	1,000.00	1,000.00	303.85	30.39%	800.00	
57		LAB EXPENSES:		0.00				
58	6712	Lab Chemicals & Supplies	7,500.00	14,500.00	10,201.19	70.35%	12,000.00	
59	6714	Lab - Equipment Repair & Parts	750.00	750.00	50.00	6.67%	750.00	
60	6715	Lab - Small Equipment & Tool purchases	1,500.00	1,500.00	6,184.57	412.30%	3,000.00	
61	6716	Lab Testing Services (contract prof)	10,000.00	10,000.00	6,238.52	62.39%	10,000.00	
62	6720	Lab Outside contractors (contract Prof)		0.00			6,000.00	
63	8323	Capital - equipment & tool \$1000-\$499	6,000.00	6,000.00		0.00%		
64	8322	Capital equipment		0.00				
65		TRANSFERS OUT:		0.00				
66		Transfer-Equipment Reserves to 32 O&M		0.00				
67		Transfer to 42 to build up reserves		0.00				
68		Transfer to 43 to repay loan		0.00				
69		For WWTP Loan #1438049 Payment	101,287.00	101,287.00	101,287.00	100.00%	101,287.00	x
70		Transfer-Bond Interest Net Revenues		0.00				
71		NEW USDA LOAN-PRIN/INT 80% trf to	125,832.00	125,832.00	104,860.00	83.33%	136,318.00	x 8995+1491 *13
72		NEW USDA-Required USDA Reserve trf to 63		0.00				
73		Transfer- CWSRF 62 Loan FY2019 inter	861.00	861.00	861.00	100.00%	0.00	Paid in full FY23
74		Transfer CWSRF 62 Loan FY2019 princ	71,680.00	71,680.00	71,680.00	100.00%	0.00	Paid in full FY23
75								
76		Total Expense:	873,765.00	873,765.00	573,251.01	65.61%	830,814.00	
77								
78		Net Income	6,810.65	6,810.65	78,488.45		87,774.45	
79					ties to QB			

B	C	T	V	W	X	Y	Z
1	Sewer Depreciation 42 (Fund 53400)						
2	Account Description	FY2023	FY 2023	FY2023 YTD	FY2023 YTD	FY2024	
3		PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	Revenue:			3/31/2023			
5	0001 Beginning Balance	-2,979,051.48	-2,979,051.48	148,432.29		138,871.87	
6	4019 Hold Harmless GRT		0.00				
7	4041 Sewer System Development Fees (Other charges for services)	90,000.00	90,000.00		0.00%	500.00	
12	4070 Clean Water State Revolving Loan Fund	0.00	0.00				
13	4056 Capital Outlay proceeds		0.00				
14	4056 Capital Outlay proceeds FY2020 award WWTP		0.00				
15	USDA Loan proceeds		0.00				
16	7005 Interest Income	50.00	50.00		0.00%	10.00	
17	7006 Investment income		0.00				
18	4047 Lawsuit Rev					500,000.00	
19	TRANSFERS IN:		0.00				
20	9001 Transfer in from 52 DIF collected					110,000.00	x current FY23 bal
21	9001 Transfer in from 52 DIF additional					300,000.00	x possible FY24 DIF revs
22	9001 Transfer from 02 for Loan payment	101,287.00	101,287.00	101,287.00	100.00%	101,287.00	x
25	9001 Transfer from 02 to build up reserves	0.00	0.00				
26	9001 Transfer from 43 for Debt service/short fall	150,000.00	150,000.00		0.00%	50,000.00	x
31	9001 Transfer in from 02 CWSRF principal	71,680.00	71,680.00	71,680.00	100.00%	0.00	pd in 23
32	9001 Transfer in from 02 CWSRF interest	861.00	861.00	861.00	100.00%		
33	Total Revenue:	-2,565,173.48	-2,565,173.48	322,260.29		1,200,668.87	
34							
35	Expense:						
36	6220 Outside Contractors						
37	Misc Contractors \$90K						
38	Red Tail \$10K						
40							
41	WWTP -final construction fy24 110 from dlfs						
42	6225 Engineering - General	200,000.00	200,000.00		0.00%	90,000.00	
43	6230 Legal Service	25,000.00	25,000.00	0.00	0.00%	25,000.00	
44	6244 NEW Single audit USDA federal funds	30,000.00	30,000.00	9,561.25	31.87%	30,000.00	
45	6313 Materials & Supplies		0.00				
46	6315 Bank Charges/refin CWSRF BAR FY18		0.00				
47	6318 Postage		0.00				
48	6320 Equipment Repair & Parts		0.00				
49	6323 System Repair & Parts		0.00				
50	Outside Testing		0.00				
51	Other Operating Exp/GRT Admin Fee		0.00				
52	8322 Capital Expenditures (infrastructure)		0.00				

	B	C	T	V	W	X	Y	Z
53		Manhole Repairs & Replacement						
54	8322	Capital projects DIF revs WWTP current \$		0.00			110,000.00	
55	8322	Capital projects DIF revs WWTP est \$		0.00			300,000.00	
56	8325	Exp cell replacement paid from Lawsuit Rev WWTP		0.00			500,000.00	
57	8325	Capital Equip -- UV's BAR FY18		0.00				
58	8402	2007 WWTP Loan Debt Service Principal	96,568.00	95,423.00	95,422.70	100.00%	96,568.00	
59	8403	2007 WWTP Loan Debt Service Interest	4,720.00	5,865.00	5,864.43	99.99%	4,720.00	
60	8422	CWSRF New debt service FY2019/Prin	71,680.00	71,680.00	71,679.88	100.00%	0.00	paid in full
61	8423	CWSRF New debt service FY2019/Interest	861.00	861.00	860.16	99.90%	0.00	FY23
67				0.00				
68		TRANSFERS OUT:		0.00				
69	9001	Transfer to USDA 63 per closing		0.00				
70		Transfer to 43 per closing/reimburse expense		0.00				
71		Transfer to USDA 63 payments for		0.00				
72								
73								
74		Total Expense:	428,829.00	428,829.00	183,388.42		1,156,288.00	
75								
76		Net Income:	-2,994,002.48	-2,994,002.48	138,871.87		44,380.87	
77					ties to QB			
86					138,871.37			

	B	C	T	U	V	W	X
1		Wastewater Sys Dev Impact Fee 52 (29900)					
2	Account	Description	FY2023 PROPOSED	FY2023 Actual 3/31/2023	FY2023 % of budget	FY 2024 PROPOSED	
3		Revenue:					
4							
5	0001	Beginning Balance	0.00	0.00		111,705.70	
6	4050	Revenue-WWSys Dev Impact fee	0.00	111,659.05	#DIV/0!	300,000.00	
7	7007	Revenue-Interest Impact Fees	0.00	65.65	#DIV/0!	0.00	
8							
9		Total Revenues:	0.00	111,724.70	#DIV/0!	411,705.70	
10							
11		Expenses:					
12	6315	Bank Charges	0.00	19.00	#DIV/0!	0.00	
13		TRANSFERS OUT to 42:					
14	9002	collected				110,000.00	x current FY23 bal
15	9002	additional				300,000.00	x possible FY24 DIF revs
16		Total Expenses:	0.00	19.00		410,000.00	
17							
18		Net Income:	0.00	111,705.70		1,705.70	
19				ties to QB			
20				111,705.70			

VILLAGE OF PIOS SKI VALLEY
FY2017 BUDGET

	B	C	T	U	V	W
1		CWSRF 62 Reserve (restricted cash 53400)				
2	Account	Description	FY 2023 PROPOSED	FY2023 YTD Actual	FY2023 YTD % of budget	FY 2024 PROPOSED
3						
4		Revenue:		3/31/2022		
5	0001	Beginning Balance	206,745.01	206,745.01		210,867.94
6	7005	Interest Income/Need BAR May	25.00	4.05		25.00
7	7006	Revenue-Investment income	300.00	4,128.88	1376%	8,000.00
8			0.00			0.00
9		Total Revenue:	207,070.01	210,877.94	102%	218,892.94
10			0.00			
11	6315	Bank Charges	60.00	10.00	17%	
12						
13		Total Expense:	60.00	10.00		0.00
14						
15		Net Income:	207,010.01	210,867.94	102%	218,892.94
16				ties to QB		
17				210,867.94		

10/2

B	C	T	V	W	X	Y	Z
1	USDA Debt Service & RESERVES 63 (LGBMS Fund 40300)						
2	Account Description	FY2023	FY 2023	FY2023	FY2023	FY 2024	
3		PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	Revenue:			3/31/2023			
5	0001 Beginning Balance	636,348.07	636,348.07	\$ 636,348.07		780,641.98	
6							
7	7005 Interest Income	1,000.00	1,000.00	\$ 247.13	24.71%	1,000.00	
8	TRANSFERS IN:						
9	9002 Transfer HH 03 USDA Debt Service/and asset reserve	268,000.00	333,000.00	\$ 227,858.78	68.43%	387,433.00	x 360,000/+27,433
10	9002 Transfer in Required asset reserves/01		0.00				
11	9002 Transfer in Required asset reserves/02		0.00				
12	9002 Transfer from 01 for (NR) Debt service-NEW USDA	31,476.00	31,476.00	\$ 26,230.00	83.33%	34,099.00	x
13	9002 Transfer from 02 for (NR) Debt service -NEW USDA	125,832.00	125,832.00	\$ 104,860.00	83.33%	136,318.00	x
14	9002 Transfer from 32 -Build O&M reserves	0.00	0.00				
15	9002 Transfer from 43/ debt service USDA/if needed	0.00	0.00				
16	9002 Transfer from 42 USDA /DS payment reserve		0.00				
17	9002 Transfer from 42 USDA/Short term Asset reserve		0.00				
18	9002 Transfer in from 32 Build O&M reserve		0.00				
19	Total Revenue:	1,062,656	1,127,656	\$ 995,543.98		1,339,492	
20							
21	Expense:						
22							
23	8431 USDA LOAN Principal	115,800.00	115800	\$ 88,305.45	76.26%	132,000.00	
24			0				
25	8430 USDA LOAN Interest	172,000.00	172000	\$ 126,596.55	73.60%	180,000.00	
26							
27							
28							
29							
30							
31	Total Expense:	\$ 287,800	\$ 287,800	\$ 214,902.00		\$ 312,000	
32							
33	Net Income:	\$ 774,856.07	\$ 839,856.07	780,641.98		\$ 1,027,491.98	
34				Ties to QB			
43		\$ 583,240.21		780,641.98			
44							
45							

	B	C	T	U	V	W	X
1	Solid Waste Enterprise- 77 (NEW LGBMS 50200)						
2	Accounts	Description	FY 2023	FY2023 YTD	FY2023 YTD	FY 2024	
3			PROPOSED	Actual	% of budget	PROPOSED	
4	Revenue:			3/31/2023			
5		Beginning Balance	305,778.00	305,777.39		319,265.99	
6	4022	Revenue-GRT-Environment Base line					
7	4022	Revenue-GRT-Portion TIDD/Incremental					
8	4027	Revenue-Other charges for services					
9	4037	General Grants -- Compactor					
10	4046	Revenue-Solid Waste Fee(Other chrgs)	64,020.00	54,282.15	84.79%	70,000.00	
11	7005	Revenue-Interest Income					
12							
13	Total Revenues:		369,798.00	360,059.54	97.37%	389,265.99	
14							
15	Expense:						
16	6114 (6112 used in pay	Salaries-Staff (part-time)		1,531.44	8.06%	10,000.00	
17	6115	Overtime salaries	500.00			200.00	
18	6121	Workers Comp	1,000.00	463.64	46.36%	200.00	
19	6122	Health insurance	500.00		0.00%	500.00	
20	6125	FICA Employer's Share	500.00	94.16	18.83%	500.00	
21	6127	SUTA Unemployment	50.00	3.93	7.86%	50.00	
22	6128	PERA	500.00		0.00%	500.00	
23	6133	Life insurance	100.00		0.00%	100.00	
24	6134	Dental Insurance	100.00		0.00%	100.00	
25	6135	Vision Insurance	100.00		0.00%	100.00	
26	6136	FICA Medicare Employer's Share	300.00	22.02	7.34%	120.00	
27	6220	Outside Contractors	150,000.00	37,885.62	25.26%	150,000.00	

	B	C	T	U	V	W	X
28		Waste Mgt, TOT (Regional Landfill), Bob's Yard					
29		Taos Recycling MOU \$3565.38					
31		Engineer/design recycle center					
32		Recycle fees/Add \$50K in FY23					
33	6253	Electricity (compactor)	600.00	450.00	0.75	600.00	
34	6313	Material & Supplies	5,000.00		0.00%	5,000.00	
35	6314	Dues and Fees	200.00	93.85	46.93%	200.00	per AM
36	6316	Software TAK %	250.00	151.44	60.58%	250.00	saly
37	6318	Postage	100.00	97.45	97.45%	100.00	
38	6322	Equipment/Tools for Recycling Program	500.00		0.00%	500.00	
39	6434	Training	500.00		0	500.00	
40	6432	Travel				600.00	
41	6570	Other Operations GRT					
42	8325	Capital Purchases	150,000.00		0.00%	150,000.00	
43							
44							
45							
46	Total Expenses:		329,800.00	40,793.55		320,120.00	
47							
48	Net Income:		39,998.00	319,265.99		69,145.99	
49				Ties to QB			
50				319,265.99			

	B	C	T	V	W	X	Y	Z
1		Village Apartments-70 (Fund 52800)						
2	Accounts	Description	FY 2023 PROPOSED	FY 2023 ADJ Budget	FY2023 YTD Actual 3/31/2023	FY2023 YTD % of budget	FY 2024 Proposed	
3	Revenue:							
4		Beginning Balance	49,150.22	49,150.22	49,150.22		65,776.95	
5		Rental Revenue						
6	4190	Revenue-Interest Income						
7	7005	TRANSFERS IN:						
8		Tenant deposits						
9	9001	Transfer in from police fund/\$2250 mo	27,000	27,000.00	20,250.00	75.00%	27,000.00 x	
10	9001	Transfer in from general fund/rent \$1000 mo	12,000	12,000.00	9,000.00	75.00%	12,000.00 x	
11	9001	Transfr in from general fund/short falls	10,000	10,000.00	0.00	0.00%	10,000.00 x	
12	9001	Transfer in for Apartment EMS (09)	12,000	12,000.00	9,000.00	75.00%	24,000.00 x 2x ly, fire & ems	
13		Transfer in CARES ACT FUNDING/DEC BAR		0.00				
14	9001	Transfer in from CARES ACT FUNDING		0.00				
15	9001							
16			110,150	110,150	87,400	79.35%	138,777	
17	total Revenues:		110,150					
18	Expense:							
19	6220	Outside Contractors	30,000	30,000.00	17,014.14	56.71%	30,000	
20	6230	Legal	500	500.00	433.25	86.65%	500	
21	6252	Internet	1,000	1,300.00	919.95	70.77%	1,300	
22	6253	Electricity	2,500	1,900.00	398.19	20.96%	1,900	
23	6259	Natural Gas	3,000	3,000.00	1,354.77	45.16%	3,000	
24	6220	Telephone-report in 6220 FY2020		0.00				
25	6256	Telephone/Fire alarm monitor	1,700	2,000.00	1,400.28	70.01%	2,000	
26	6313	Supplies	2,000	2,000.00	79.90	4.00%	2,000	
27	6321	Building Maintenance	10,000	10,000.00	22.79	0.23%	10,000	
28	6580	Outside Contractors/Rental Mng expense		0.00				
29								
30								
31	total Expenses:		\$ 50,700	\$ 50,700	21,623.27		\$ 50,700	
32								
33	Net Income:		\$ 59,450	\$ 59,450	65,776.95		\$ 88,077	
34					ties to QB @ 3/31/23			
35					65,776.95			

B	C	T	V	W	X	Y	Z
1	General - 03/ Fund 11000						
2	Account Description	FY2023	FY 2023	FY2023 YTD	FY2023 YTD	FY2024	
3		PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	Revenue:			3/31/2023			
5	0001 Beginning Balance	2347658.17	2,347,658.17	2,347,658.17		2,287,670.26	
6	4016 GRT ITG Telecom	500.00	500.00	105.64	21.13%	200.00	
7	4017 GRT COMP TAX	12,000.00	12,000.00	15,104.52	125.87%	12,000.00	
8	4018 HB6 GRT Internet sales		0.00				
9	4019 Hold Harmless GRT	268,000.00	268,000.00	212,418.85	79.26%	300,000.00	
10	4020 GRT Municipal	900,000.00	1,050,000.00	682,409.98	64.99%	1,075,000.00	
11	4020 GRT Municipal-Muni referendum		0.00				
12	4999 August GRT/PLUG		0.00				
13	4021 GRT State -Base	500,000.00	700,000.00	430,344.26	61.48%	700,000.00	
14	4021 GRT State -Portion TIDD/Incremental		0.00				
15	4027 Internet Franchise fees	10,000.00	10,000.00	3,587.58		4,000.00	
16	4047 NMSIF Fund claim on TML	0	0.00				
17	4031 Revenue-parking citations	500.00	500.00	2,454.00	490.80%	500.00	
18	4035 Bld Permit Fees	50,000.00	50,000.00	-5,580.09	-11.16%	75,000.00	
19	4026 Business licenses	4,000.00	4,000.00	7,580.00	189.50%	7,000.00	
20	4025 Liquor licenses	1,000.00	1,000.00		0.00%	100.00	
21	no 08 Zoning Permits					25,000.00	Land Use & Dev lic/prmts & Plan review fees
22	4036 Licenses & Permits other	2,000.00	2,000.00	5,750.00	287.50%	1,000.00	Animal & Alarm
23	4032 Animal Licenses			107.50			
24	4039 General Grants-Small Cities Assistance	90,000.00	90,000.00	90,000.00	100.00%	90,000.00	
25	4047 Other Oper (i.e. copies, phone, refund)MNSIF TML pmt 1	5000	5,000.00	205,139.84	4102.80%	2,000.00	
26	4051 Impact Fee Admin 3%	0.00	0.00	10,632.57		10000	
27	4058 Plan Review Fees	15,000.00	15,000.00	23,485.98	156.57%	0	included with Zoning Permits
28	4059 Proceeds from TML purchase		0.00				
29	4110 TIDD Reimbursement Misc Revenue	6,000.00	6,000.00	2,647.91	44.13%	6000	
30	7005 Interest Income (bank accounts)	2500	2,500.00	111,168.77	4446.75%	100,000.00	Sig rate hike
31	7006 Investment Income	2500	2,500.00	2,488.65	99.55%	100.00	investments cashed FY23
32	7010 Ad Valorem Tax (property tax)	520,000.00	520,000.00	438,856.38	84.40%	500,000.00	
33	TRANSFERS IN:		0.00				
34	9001 Transfer in from 65 CARES		0.00				
35	9001 Transfer in from 32	10,000.00	10,000.00			0.00	
36	9001 Transfer in from 42 USDA proceeds		0.00				
37	9001 Transfer in from 53 (Gen Impact)	230,000.00	230,000.00		0.00%	18,000.00	x
38	9001 Transfer in from 15 lodger's tax admin fee 10% revenue	45,000.00	45,000.00	33,750.00	75.00%	45,000.00	
39	9001 Transfer in from 15 lodger's tax voted by LT committee		0.00				
40	Total Revenue:	\$ 5,021,658.17	\$ 5,371,658.17	4,620,110.51		\$ 5,258,570.26	
41			0.00				
42	Expense:		0.00				
43	6112 Salaries/Staff	430,512.00	430,512.00	332,578.21	77.25%	449,860.00	SS + 10% - elected
45	6112 Salaries - Leave Sell Back		0.00			2100	

	B	C	T	V	W	X	Y	Z
46	6113	Salaries/Elected	34,140.00	33890	19,153.68	56.10%	34,140.00	
47	6115	Salaries - Overtime	0.00	250	247.50	#DIV/0!	100.00	
48	6121	Worker's Comp (Self Insured Fund)	4,000.00	4,000.00	1,516.54	37.91%	900.00	
49	6122	Health Insurance	72,500.00	72,500.00	58,575.70	80.79%	88,000.00	
50	6125	FICA Employer's Share	32,220.00	32,220.00	20,209.03	62.72%	28,027.72	
51	6125	FICA Employer's Share/elected	2,100.00	2,100.00	1,187.53	56.55%	2116.68	
52	6125	FICA Medicare/elected	500.00	500.00	277.74	55.55%	1537	
53	6126	Workman's Comp Personal Assess	350.00	350.00	283.80	81.09%	400.00	
54	6127	SUTA Share Unemployment (Other)	600.00	600.00	543.47	90.58%	1,200.00	LY x 2
55	6128	PERA Employer's Portion	43,600.00	43,600.00	32,759.23	75.14%	52,360.00	
56	6130	Health Incentive (ski pass, gym member)	2,100.00	2,100.00	1,500.00	71.43%		
57	6133	Life Insurance	325.00	325.00	262.28	80.70%	350.00	
58	6134	Dental Insurance	4,775.00	4,775.00	4,178.54	87.51%	5,850.00	
59	6135	Vision Insurance	850.00	850.00	696.39	81.93%	1,020.00	
60	6136	FICA Medicare	6,000.00	6,000.00	4,726.31	78.77%	6,555.00	
61	6220	Outside Contractors (Prof services)	188,000.00	308,000.00	205,338.39	66.67%	360,000.00	saly plus digitization records
62		same this year + 40,000 digitization of records						
75	6225	Engineering	10,000.00	10,000.00		0.00%	0.00	included with 6220
76	6230	Legal Services - Baker + others/\$25K is for P&Z reviews	100,000.00	100,000.00	47,763.68	47.76%	75,000.00	
77	6242	Accounting	50,000.00	50,000.00	32,685.65	65.37%	50,000.00	
78	6244	Audit	30,000.00	30,000.00	24,811.25	82.70%	30,000.00	
79	6252	Internet	5,500.00	5,500.00	3,667.03	66.67%	5,500.00	
80	6253	Electricity	7,500.00	7,500.00	1,018.62	13.58%	2,000.00	
81	6254	Propane		0.00				
82	6256	Telephone	10,000.00	10,000.00	7,169.39	71.69%	10,000.00	
83	6257	Rent Paid (meeting rooms, storage)	1,500.00	1,500.00		0.00%	2,500.00	
84	6259	Natural Gas	1,000.00	1,000.00	484.77	48.48%	1,000.00	
85	6270	Liability & Loss (to NM Self Ins. Fund)	15,000.00	40,000.00	39,125.86	97.81%	45,427.00	prop + liab
86	6310	Advertising	4,000.00	9,000.00	6,288.55	69.87%	9,000.00	
87	6313	Material & Supplies	25,000.00	25,000.00	7,750.52	31.00%	25,000.00	
88	6314	Dues/Fees/Registrations/Renewals	7,000.00	7,000.00	4,947.01	70.67%	9,000.00	
89	6315	Bank Charges	2,500.00	2,500.00	1,971.75	78.87%	2,500.00	
90	6316	Software	103,650.00	69,650.00	11,254.95	10.86%	63,000.00	see FY24 software SS
91		CES Cloud: \$10,000		0.00				for other dept amounts
92		Firewall & software lics/ /Ambitions (\$400/mo.) \$5000.		0.00				
93		QB payroll (\$150/mo) /renewal \$600 annual, QB lic 1500		0.00				
94		Caselle 2nd 1/2 \$29,750		0.00				
95	6318	Postage	1,200.00	1,200.00	930.63	77.55%	2,000.00	
96	6319	Election Expense		0.00			5,000.00	
97	6320	Equipment Repair & Parts	500.00	500.00	76.41	15.28%	500.00	
98	6321	Building maintenance & repairs	500.00	500.00	310.19	62.04%	5,000.00	per JA, sidewalk
99	6322	Small Equip & Tool Purchases	2,500.00	2,500.00	0.00	0.00%	2,500.00	

	B	C	T	V	W	X	Y	Z
100	6331	Outside Testing Services	600.00	600.00	75.25	12.54%	100.00	
101	6335	Finance Charge & Misc. charges		0.00				
102	6417	Vehicle Maintenance	500.00	500.00		0.00%	1,000.00	
103	6418	Fuel Expense	750.00		818.67	65.49%	1,500.00	
104	6432	Travel & Per Diem-employees	5,200.00	1,250.00	685.86	13.19%	10,100.00	
105	6433	Travel & Per Diem-elected officials	3,000.00	3,000.00		0.00%	3,000.00	
106	6434	Training	4,400.00	8,000.00	6,023.83	75.30%	10,000.00	
107	6435	Training elected officials	2,000.00	2,000.00		0.00%	2,000.00	
108	6435	Training-Committees	1,000.00	1,000.00			1,000.00	
109	6437	Travel-Committees	2,000.00	2,000.00			2,000.00	see FY24 Travel training \$\$ for detail, combined
110	6560	payroll expense		0.00				
111	6570	Other expense/GRT Admin fees	32,880.00	32,880.00	27,954.73	85.02%	45,000.00	
113	8325	Capital Expenditures > \$5000		0.00				
114	8420	Taos Mountain Lodge/principal payment	38,265.00	30,900.00		0.00%	32,000.00	
115	8421	Taos Mountain Lodge/interest payment	30,900.00	38,265.00	19,131.50	61.91%	38,000.00	
116	8322	TML Improvements (NMFA)-infrastructure		0.00				
117	8322	TML Improvements	30000	30,000.00		0.00%	30,000.00	
118	8323	Capital >\$1000 < \$5000	5,000.00	5,000.00	2,820.55	56.41%	5,000.00	
119	8325	Capital Equipment purchase > \$5000 (Depreciate)	0.00	20,000.00	19,948.03	99.74%	20,000.00	
120	8428	Debt Service GRT Payback TRD-NEW	31,160.00	31,160.00	23,369.85	75.00%	31,160.00	
121		TRANSFERS OUT:		0.00				
122	9002	Transfer to 01	50,000.00	150,000.00	55,500.00	37.00%	225,000.00	x
123	9002	Transfer to 02	110,000.00	110,000.00	59,000.00		110,000.00	x
124	9002	Transfer to 04	424,116.00	424,116.00	339,762.08	80.11%	448,224.00	x
125	9002	Transfer to 05 for Roads	390,000.00	390,000.00	330,000.00	84.62%	390,000.00	x
126	9002	Transfer to 05 for Roads GRT %	110,000.00	140,000.00	85,600.26	61.14%	190,000.00	x
127	9002	Transfer to 09	220,000.00	220,000.00	165,000.00	75.00%	220,000.00	x
128	9002	Transfer to 32 (Equip Reserve)	50,000.00	50,000.00	0.00	0.00%	50,000.00	x
129	9002	Transfer to 43 (Gen/Admin Reserve)	250,000.00	250,000.00	0.00	0.00%	250,000.00	x
130	9002	Transfer to-63 (hold harmless) To USDA Debt Service	240,568.00	303,068.00	205,007.08	67.64%	360,000.00	x SALY
131	9002	Transfer to-63 (hold harmless) To USDA DS Reserve	27,432.00	29,932.00	22,851.70	76.35%	27,433.00	x SALY
132	9002	Transfer to 41 NEW GRT %	110,000.00	140,000.00	85,600.26	61.14%	200,000.00	x
133	9002	Transfer to Village Apartments (70) rent office space	12,000.00	12,000.00	9,000.00	75.00%	12,000.00	x SALY
134	9002	Transfer to Village Apartments (70) short falls	10,000.00	10,000.00		0.00%	10,000.00	x SALY
135				0.00				
136		Total Expense:	\$ 3,391,693.00	\$ 3,756,793.00	2,332,440.25		\$ 4,103,960.40	
137				0.00				
138		Net Income	1629965.168	1614865.168	2,287,670.26		1,154,609.86	
139				15100				
140		DFA Minimum balance required	\$ (250,000.00)				\$ (200,000.00)	
141								
142		Net income less reserves	\$ 1,379,965.17		2287670.26		\$ 954,609.86	

	B	C	W	X	Y	Z	AA
1		General/Admin Reserve - 43 (new fund 11000/gen fund)					
2	Account	Description	FY2023 PROPOSED BUDGET	FY2023 Actual 3/31/2023	FY2023 % of budget	FY 2024 PROPOSED BUDGET	
3		Revenue:					
4							
5							
6	0001	Beginning Balance Gen	1,378,048.28	1,378,048.57		1,332,971.13	
7							
8	4027	other income/NM Gas FF	3,000.00	4,314.88	143.83%	5,000.00	
9	7005	Interest	400.00	24.40	6.10%	0.00	cds cashed
10	7006	Investment Income	500.00	588.28	117.66%	0.00	cds cashed
11	7005	Interest					
12		USDA Loan proceeds					
13		Transfer In from 02 repay loan	0.00			0.00	
14	9002	Transfer In from 03	250,000.00		0.00%	250,000.00 x	
15							
16		Total Revenue:	1,631,948.28	1,382,976.13		1,587,971.13	
17							
18		Expenses:					
19	6220	Outside Cont(Prof services)					
20	6225						
21	6315	Bank Charges	100.00	5.00	5.00%	100.00	
22	8322	KCEC 3 phase					
23	8322	EB Road/SDS					
24	8325	TML sewer line extension to WWTP					
25							
26		TRANSFERS OUT:					
27	9001	Transfer to 41 for tank/new water projects	50,000.00		0.00%	400,000.00 x	
28	9001	Transfer to 41 for tank/ water projects & Legal Expenses					
29	9001	Transfer to 02 Sewer for shortfall/negative bal 2nd Q					
30	9001	Transfers out to fund 63 for NEW USDA DS					
31	9001	Transfer to Water Fund 01 (BAR 9/30/21)		50,000.00			
32	9001	Transfer to 42 for Debt service/shortfalls	150,000.00		0.00%	50,000.00 x	
33	9001	Transfer to Sewer Fund 02 (BAR 9/30/21)					

	B	C	W	X	Y	Z	AA
34	9001	Roads (05) for Equip maintenance	25,000.00		0.00%	25,000.00	x
35							
36		Total Expenses:	225,100.00	50,005.00		475,100.00	
37							
38	Net Income		1,406,848.28	1,332,971.13		1,112,871.13	
39				Ties to QB			
65				1,332,971.13			

	B	C	T	U	V	W
1		General Government Impact Fee-53 (29900)				
2	Account	Description	FY2023 PROPOSED	FY2023 YTD Actual 3/31/2023	FY2023 YTD % of budget	FY 2024 PROPOSED
3		Revenue:				
4						
5	0001	Beginning Balance	246,610.18	246,610.18		16,900.00
6	4050	Revenue-Impact Fees				
7	7007	Revenue-Interest Impact Fees	25.00	203.82	815.28%	1,100
8						
9		Total Revenues:	246,635.18	246,814.00	100.07%	18,000
10						
11		Expenses:				
12						
13		TRANSFERS OUT:	230,000.00			18,000
14						
15						
16						
17	Total Expenses:		230,000.00			18,000
18						
19	Net Income		16,635.18	246,814.00		0
20				Ties to QB		
21				246,814		
22						
23						

1	B		C		T		V		W		X		Y		Z	
	Streets - 05		(LGBMS fund 21600)													
	Account	Description	FY 2023		ADJ Budget		FY 2023		Actual		FY 2023		FY 2024			
2			PROPOSED						3/31/2023		% of budget		PROPOSED			
3		Revenue:														
4																
5	0001	Beginning Balance	109,112.92		109,112.92				109,096.38				315,748.70			
6	4023	GRT Infrastructure-Base Line			0.00											
7	4023	GRT Infrastructure-Portion TIDD/Incremental			0.00											
8	4047	Revenue-Other (Plowing) & misc other	2,000.00		2,000.00				10,825.00		541.25%		2,000.00			
9	4028	Revenue-Gasoline Tax	5,000.00		5,000.00				3,544.66		70.89%		5,000.00			
10	4034	Revenue-Motor Vehicle Fees	16,000.00		16,000.00				16,366.58		102.29%		16,000.00			
11	4037	Revenue-General Grants (NMDOT Coop)	74,160.00		74,160.00				56,252.00		75.85%		112,000.00		80% 140,000	
12	4037	Revenue-Grants Twining project														
13		Revenue- Grants Twining F3066-C5213066 FY22	100,000.00		100,000.00											
14		Revenue-Grants MAPS			0.00											
15	4101	Sale of fixed assets			0.00											
16	7005	Revenue - Interest			100.00						0.00%					
17		TRANSFERS IN:														
18	9001	Transfer from 55 Impact fees prior ord #	25,000.00		25,000.00						0.00%					
19	9001	Transfer from 55 Impact fees pre ord #	30,000.00		30,000.00						0.00%		70,000.00		x DIF equipment	
20	9001	Transfer from 55 Impact fees collected											87,000.00		x	
21	9001	Transfer from 55 Impact fees additional											180,000.00		x	
22	9001	Trans from 43-maintenance on road equip	25,000.00		25,000.00						0.00%		25,000.00		x	
23	9001	Trans from 32 - maintenance on road equip			0.00								100,000.00		x	
24	9001	Transfer from 03/replace GRT removed by TRD	110,000.00		140,000.00				85,600.26		61.14%		190,000.00		x for 1 yr plus 2022 May/June missed	
25	9001	Transfer from 03	390,000.00		390,000.00				330,000.00		84.62%		390,000.00		x	
26		Total Revenue:	886,372.92		916,372.92				611,684.88		69.01%		1,492,748.70			
27		Expense:														
28		Salaries-Staff	180,900.00		180,900.00				86,563.93		47.85%		215,000.00			
29		Salaries-Overtime	6,000.00		6,000.00				1,959.59		32.66%		6,000.00			
30		Workers Comp	12,000.00		12,000.00				5,867.04		48.89%		2,400.00			
31		Health Insurance	19,750.00		19,750.00				9,973.53		50.50%		20,800.00			
32		FICA Employer's Share	8,000.00		8,000.00				5,402.31		67.53%		13,702.00			
33		SUTA State Unemployment	400.00		400.00				187.40		46.85%		400.00		saly	
34		PERA Employers Portion	10,000.00		10,000.00				4,137.54		41.38%		13,250.00			
35		Life Insurance	60.00		60.00				39.78		66.30%		110.00			
36		Dental Insurance	800.00		800.00				581.49		72.69%		1,220.00			
37		Vision Insurance	200.00		200.00				101.79		50.90%		220.00			
38		FICA -Medicare Employer's Share	2,500.00		2,500.00				1,263.54		50.54%		3,205.00			
39		Outside Contractors Dust Control, Ambitions	298,000.00		248,000.00				9,209.97		3.71%		275,850.00		A's SS	
40	6220	NMDOT MAPS Project FY2022 award/\$100K			0.00											
41		NMDOT CO-Op Project FY2022 award/\$75K			0.00											
42		NMDOT CO-Op Project FY2023 award/\$?K														
43		GIS Contract 50% charged to roads/\$9900			0.00											
44		Twining Road Project \$100K??? How much FY23?			0.00											
45		Outside Contractors Misc/			0.00											
46		Outside testing Services			0.00				200.00		0.00%		0.00			
47	6331	Engineering	15,000.00		15,000.00						0.00%		15,000.00			
48		Legal Services	2,000.00		2,000.00						0.00%		2,000.00			
49	6225															
50	6230															
51																

	B	C	T	V	W	X	Y	Z
52	6253	Electricity	3,500.00	3,500.00	1,567.43	44.78%	3,500.00	
53	6254	Propane		0.00				
54	6256	Telephone	200.00	2,200.00	1,698.87	77.22%	2,200.00	
55	6252	Internet	0.00	2,000.00	701.26	35.06%	2,000.00	
56	6257	Rental Expense		0.00				
57	6270	Liability and Insurance	15,000.00	11,000.00	10,927.76	99.34%	11,349.00	prop + liab
58	6313	Materials & Supplies/office	57,000.00	57,000.00	38,016.60	66.70%	67,000.00	
59	6313	Field Supplies Dust Control \$10,000		0.00				
60				0.00				
61	6314	Dues/Fees/Memberships	100.00	100.00		0.00%	200.00	per A
62	6316	Software	2,000.00	2,000.00	1,500.00	75.00%	3,500.00	Diesel and alldata
63	6317	Safety supplies/ PPE	2,200.00	2,200.00	945.95	43.00%	2,200.00	
64	6318	Postage	100.00	100.00		0.00%	100.00	
65	6320	Equipment Repairs & Parts	27,500.00	27,500.00	15,264.78	55.51%	28,000.00	
66	6322	Small Equipment & Tools	3,500.00	3,500.00	4,095.69	117.02%	5,000.00	
67	6323	System Repairs	2,000.00	2,000.00		0.00%	2,000.00	
68	6332	Equipment rentals	50,000.00	100,000.00	80,031.25	80.03%	100,000.00	
69	6417	Vehicle Maintenance	25,000.00	25,000.00	4,595.56	18.38%	25,000.00	
70	6418	Fuel Expense	19,000.00	19,000.00	11,103.12	58.44%	19,000.00	
71	6432	Travel & Per Diem		0.00				
72	6434	Training		0.00				
73	6570	Other operating/grt admin fees		0.00				
74	8322	NMDOT Twinning Project/Asst FY21 Grant HZ	87,000.00	87,000.00			87,000.00	
75	8323	Capital Expenditures < \$5000		0.00				
76		NMDOT Co-Op 45k-NMDOT/15k-VTSV		0.00				
77		Drainage/Culverts/etc		0.00				
78	8322	Roadways & Bridges DIF fees					267,000.00	87K+180K
80	8325	CAP Equipment & Tool Purchases	30,000.00	30,000.00		0.00%	70,000.00	prior ord balance
81				0.00				
82				0.00				
83		Transfers Out:		0.00				
84				0.00				
85		Total Expense:	879,710.00	879,710.00	295,936.18		1,264,206.00	
86				0.00				
87		Net Income	6,662.92	36,662.92	315,748.70		228,542.70	
88					ties to QB 315,748.70			

	B	C	T	U	V	W	X
1		Roads Impact Fee - 55 (29900)					
2	Account	Description	FY 2023 PROPOSED	FY2023 Actual 3/31/2023	% of budget % of budget	FY 2024 PROPOSED	
3							
4		Revenue:					
5	0001	Beginning Balance	124,363.75	\$ 124,363.75		157,333.00	after FY23 transfer to 05
6	4050	Revenue - Roads Impact Fees	16,000.00	\$ 87,816.48	548.85%	180,000.00	
7	7007	Revenue-Interest	25.00	\$ 153.27	613.08%		
8							
9		Total Revenue:	140,388.75	\$ 212,333.50		337,333.00	
10		TRANSFERS OUT:					
11		Transfer to 05 Impact fees collected	0.00	\$ -	0.00%	87,000.00	x current
12		Transfer to 05 Impact fees additional				180,000.00	x possible FY24 DIF revs
13		Transfer to 05 Impact fees prior ord #	55,000.00	\$ -		70,000.00	x prior ord balance
14							
15		Expenses:	\$ 55,000	\$ -		\$ 337,000	
16							
17		Net Income:	\$ 85,389	\$212,333.50		\$ 333	
18				ties to QB			
19				212,333.50			

B	C	T	V	W	X	Y	Z
1	Law Enforcement 04 (LGBMS Fund 11000-3001)						
2	Account	FY2023	FY 2023	FY2023 YTD	FY2023 YTD	FY2024	
3	Description	PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	Revenue:			3/31/2023			
5	0001 Beginning Balance	0.00	0.00	0.00		0.00	
6	4027 Other -		0.00				
7	9001 Transfer from 54 LE Impact fee unlimite	5,000.00	5,000.00			89,000.00	x 1/2 prior ord
8	9001 Transfer from 03	424,116.00	424,116.00	339,762.08	80.11%	448,224.00	x
9							
10	Total Revenues:	429,116.00	429,116.00	339,762.08		537,224.00	
11							
12	Expense:						
13	6112 Salaries-Staff	235,140.00	235,140.00	194,950.05	82.91%	273,000.00	
14	6114 Salaries-part time		0.00				
15	6115 Salaries-Overtime	8,000.00	8,000.00	6,147.19	76.84%	8,000.00	
16	6112 Salaries - On Call	9,000.00	9,000.00	4,311.46	47.91%	7,000.00	
17	6112 Salaries - Leave Sell Back		0.00				
18	6121 Workers Comp	5,000.00	5,000.00	2,539.88	50.80%	1,200.00	
19	6122 Health Insurance	43,330.00	43,330.00	32,765.33	75.62%	46,000.00	
20	6125 FICA Employer's Share	14,000.00	14,000.00	12,591.33	89.94%	17,856.00	
21	6127 SUTA State Unemployment	500.00	500.00	293.93	58.79%		
22	6128 PERA	26,220.00	26,220.00	20,665.38	78.82%	31,690.00	
23	6130 Health Incentive (ski pass, gym member	1,200.00	1,200.00	200.00	16.67%		
24	6133 Life Insurance	260.00	260.00	161.33	62.05%	230.00	
25	6134 Dental Insurance	2,720.00	2,720.00	2,052.06	75.44%	3,000.00	
26	6135 Vision Insurance	500.00	500.00	362.73	72.55%	500.00	
27	6136 FICA Medicare	3,000.00	3,000.00	2,944.76	98.16%	4,176.00	
28	6220 Outside Contractors (Prof services)	3,000.00	3,000.00	1,812.85	60.43%	3,000.00	
29	6220 E911 JPA		0.00				
30	6220 NIBRS system		0.00				
31	6230 Legal Services	1,400.00	1,400.00		0.00%	1,400.00	
32	6256 Telephone - Air card (Verizon)	3,200.00	3,200.00	2,530.76	79.09%	3,200.00	
33	6257 Rent Paid (meeting rooms, storage)		0.00				
34	6270 Liability & Loss Insurance (OTHER)	6,000.00	7,375.00	7,373.36	99.98%	7,822.00	EDP + liab

24

	B	C	T	V	W	X	Y	Z
35	6317	PPE and Safety Equipment	1,500.00	1,500.00		0.00%	1,500.00	
36	6313	Materials & Supplies	6,550.00	1,550.00	270.60	17.46%	4,250.00	
37	6314	Dues/Fees/Memberships	600.00	600.00	10.00	1.67%	100.00	
38	6316	Software (body cam)	1,500.00	1,500.00		0.00%	3,000.00	Axon??
39	6318	Postage		0.00				
40	6320	Equipment Repair & Parts		0.00				
41	6321	Building Maintenance	1,500.00	1,500.00		0.00%	1,500.00	
42	6322	Small Equipment & Tool	1,500.00	1,500.00	383.57	25.57%	1,500.00	
43	6331	Outside Testing Service	200.00	200.00		0.00%		
44	6332	Equipment rentals		0.00				
45	6417	Vehicle Maintenance	4,500.00	4,500.00	1,317.46	29.28%	4,500.00	
46	6418	Fuel Expense	9,000.00	14,000.00	10,698.15	76.42%	16,800.00	
47	6432	Travel & Per Diem	2,320.00	2,320.00		0.00%	5,000.00	
48	6434	Training	5,475.00	4,100.00	1,163.57	28.38%	5,000.00	
49				0.00				
50	8323	Equipment \$1000 to \$4999	5,000.00	5,000.00		0.00%	5,000.00	
51	8325	Capital Expense	0.00	14,000.00	13,966.33	99.76%	54,000.00	
52				0.00				
53	9002	Transfers out to Village Apt-Rent	27,000.00	27,000.00	20,250.00	75.00%	27,000.00	x
54								
55	Total Expenses:		429,115.00	443,115.00	339,762.08		537,224.00	
56								
57	Net Income		0.00	-14,000.00	0.00		0.00	
58				offset in 03	Ties to QB 0.00			

	B	C	T	V	W	X	Y
1	LE Capital 14	(LGBMS fund 21100)					
2	Account	Description	FY2023	FY 2023	FY2023	FY2023	FY2024
3			PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED
4	Revenue:				3/31/2023		
5	0001	Beginning Balance	10,921.31	10,921.31	10,921.31		\$ 11,421.09
6	4038	Revenue-General Grants	48,000.00	48,000.00	48,000.00	100%	101,000.00
7	7005	Revenue-Interest Income		0.00			
8				0.00			
9	Total Revenue:		58,921.31	58,921.31	58,921.31	100%	112,421.09
10				0.00			
11	Expenses:			0.00			
12	6317	Safety Supplies	11,023.00	2,023.00		0%	10,000.00
13				0.00			
14	6320	Equipment Repair & Parts		0.00			
15	6322	Small Equipment & Tool Purchases	5,000.00	13,000.00	11,440.22	229%	20,000.00
17	6417	vehicle maintenance	5,000.00	5,000.00		0%	10,000.00
18	6434	Training	6,000.00	2,899.00	60.00	1%	10,000.00
19	8322	Capital Expenses Vehicle	31,899.00	36,000.00	36,000.00	113%	35,000.00
20	8322	Capital Expenses-other		0.00			15,000.00
21							
22	Total Expenses:		58,922.00	58,922.00	47,500.22		100,000.00
23							
24	Net Income:		-0.69		11,421.09		\$ 12,421
25					ties to QB		
26					11,421.09		

	B	C	T	U	V	W
1		Law Enforcement Impact Fee - 54 (29900)				
2	Account	Description	FY2023	FY2023	FY2023	FY 2024
3			PROPOSED	Actual	% of budget	PROPOSED
4		Revenue:		3/31/2023		
5	0001	Beginning Balance	183,120	\$ 183,120.17		241,928
6	4051	DPS Impact Fees	5,000	\$ 63,620.58	1272.41%	170,000
7	7007	Revenue-Interest	20	\$ 187.92	939.60%	
8						
9		Total Revenue:	188,140	\$ 246,928.67		411,928
10		TRANSFERS OUT:				
11	9002	Transfer to 04/09 Impact fees prior ord #	5,000	\$ -	0.00%	178,000.00
12	9002	Transfer to 09 EMS collected & additional				230,000
13		Expenses:	5,000	\$ -		408,000
14						
15						
16						
17	Net Income		183,140	\$ 246,928.67		3,928
18				ties to QB		
19				246,928.67		

	B	C	T	V	W	X	Y	Z
1	EMS - 09	(LGBMS FUND-20600)						
2	Account	Description	FY 2023 PROPOSED	FY 2023 ADJ Budget	FY2023 Actual	FY2023 % of budget	FY 2024 PROPOSED	
3					3/31/2023			
4	Revenue:							
5	0001	Beginning Balance	14249.69	14,249.69	14,249.69		86,491.43	
6	4027	Revenue - Other		0.00				
7	4037	Revenue-General Grants		0.00				
8	7055	Revenue-Interest Income		0.00				
9								
10	9001	Transfer from 54 LEC Imp Fees prior ord #					89,000.00	x 1/2 prior ord balance
11	9001	Transfer from 54 LEC Imp Fees collected & additional					230,000.00	
12	9001	Transfers from 15 lodgers tax	0				0.00	x total moved inn FY 23
13	9001	Transfers from 03	220000	220,000.00	165,000.00	75.00%	220,000.00	xSALY
14				0.00				
15	Total Revenues:		234249.69	234,249.69	179,249.69		625,491.43	
16				0.00				
17	Expense:			0.00				
18	6112	Salaries-Staff	100,000.00	100,000.00	51,934.51	51.93%	80,000.00	
19	6112	Salaries - on call					3,000.00	
20	6114	Salaries-Part Time Staff	20000	20,000.00		0.00%		
21	6115	Over-time salaries	5000	5,000.00	3,008.90	60.18%	100.00	
22	6121	Workers Comp	2000	2,000.00	151.68	7.58%	100.00	
23	6122	Health Insurance	20000	20,000.00	4,432.68	22.16%		all PT, no bens
24	6125	FICA Employer's Share	7000	7,000.00	3,387.75	48.40%	5,152.00	
25	6136	FICA Medicare Employer's Share	2000	2,000.00	792.30	39.62%	3,740.00	
26	6127	SUTA State Unemployment (other)	500	500.00	160.24	32.05%	400.00	LY * 0.8
27	6128	PERA Employer Portion	10200.00206	10,200.00	4,240.51	41.57%	6,000.00	
28	6133	Life Insurance Premiums	200	200.00	17.68	8.84%	0.00	all PT, no bens
29	6134	Dental Insurance Premiums	1200	1,200.00	258.44	21.54%	0.00	all PT, no bens
30	6135	Vision Insurance Premiums	250	250.00	45.24	18.10%	0.00	all PT, no bens
31	6220	Outside Contractors (prof services)	20,000.00	20,000.00	6,916.16	34.58%	95,000.00	MM Linda, Cons Pharm, 3 contract emps
32		Quigley \$3,600		0.00				
33		Mogul Med - shots		0.00				
34				0.00				
35	6230	Legal services	3,000.00	2,400.00	232.99	9.71%	2,400.00	
36	6256	Telephone	0	600.00	253.26	42.21%	600.00	
37	6270	Prof. Liab (Quigley), Volunteer Ins.	8,000.00	8,000.00	4,043.90	50.55%	5,000.00	prop + liab, 1/2 Vol FF, malpractice MM
38		MalPractice Quigley \$3500		0.00				
39		Volunteer Ins \$3500		0.00				
40		Medic 1 Veh Ins \$700.00		0.00				
41	6313	Materials & Supplies	2,000.00	2,000.00	982.16	49.11%	2,000.00	
42	6314	Dues/Fees/Memberships	500.00	500.00	101.97	20.39%	500.00	saly
43	6317	Supplies Safety(PPE)	1,000.00	1,000.00		0.00%	1,000.00	

	B	C	T	V	W	X	Y	Z
44	6320	Equipment Repairs & Parts	500.00	500.00		0.00%	1,500.00	
45	6322	Small Equipment & Tool Purchase	500.00	500.00		0.00%	1,000.00	
46	6417	Vehicle maintenance	500.00	500.00		0.00%	1,000.00	
47	6418	Fuel Expense	150.00	150.00		0.00%	150.00	
48	6432	Travel & Per Diem	2,500.00	2,500.00	164.36	6.57%	2,500.00	per mitch/Matt
49	6434	Training	5,000.00	5,000.00	2,633.53	52.67%	7,500.00	per mitch/Matt
50	8325	Cap Equip & Machinery-Impact Fees		0.00			89,000.00	
51	8325	Bldgs & Struvtursy- LEC Imp Fees new ord limited		0			230,000.00	
52	9002	Transfer Out/Apartments	12000	12000	9,000.00	75.00%	24,000.00	x 2 offices FY24
53				0.00				
54		Total Expenses:	224000.0005	224,000.00	92,758.26		561,642.00	
55				0.00				
56		Net Income	10249.68954	10,249.69	86,491.43		63,849.43	
57					Ties to QB 86,491.43			

B		C			T		V	W	X	Y
1	EMS Donation 29	EMS Donation - 29 (29900)								
2	Account	Description			FY 2023		FY 2023	FY2023	FY 2023 % of budget	FY 2024
3					PROPOSED		Adjusted	Actual		PROPOSED
4		Revenue:						3/31/2023		
5	0001	Beginning Balance		38,861.74			38,861.74	38,862.09		37,079.92
6	4027	Revenue-Donations		500.00			500.00	3,000.00	600.00%	3,000.00
7	7005	Revenue-Interest Income		200.00			200.00			100.00
8	4027	Other Revenue								
9										
10		Total Revenues:		39,561.74			39,561.74	41,862.09		40,179.92
11										
12		Expense:								
13	6220	Professional Services		0.00			2,000.00	2,500.00	125.00%	5,000.00
14	6313	Office Supplies		5,000.00			3,000.00	1,830.19	61.01%	5,000.00
15	6314	Dues/Fees/Memberships/Notices					0.00			
16	6317	Training Supplies/PPE		1,000.00			1,000.00		0.00%	1,000.00
17	6320	Equipment and Repairs		0.00			0.00	451.98		500.00
18	6322	Equipment \$1000-\$4000		7,750.00			7,750.00		0.00%	7,750.00
19	6432	Travel & Per Diem		250.00			250.00		0.00%	250.00
20	6434	Training		1,000.00			1,000.00		0.00%	1,000.00
21	8325	Capital Exp Equipment		10,000.00			10,000.00		0.00%	10,000.00
22										
23										
24		Total Expenses:		25,000.00			25,000.00	4,782.17		25,500.00
25										
26		Net Income:		14,561.74			14,561.74	37,079.92		14,679.92
27								ties to QB 37,079.92		

B		C		T	V	W	X	Y	Z
1	Fire Capital - 18	LGBMS fund 20900)							
2	Account	Description		FY 2023	FY 2023	FY 2023	FY 2023	FY 2024	
3				PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	Revenue:					3/31/2023			
5	0001	Beginning Balance		517,690.81	517,690.81	517,690.85		602,025.97	
6	4049	Revenue-Fire Grants		200,000.00	200,000.00	238,592.00	119.30%	200,000.00	saly
7	4061	Bond Proceeds			0.00				
8	7005	Revenue-Interest Income		500.00	500.00	2,034.06		0.00	
9									
10	Total Revenues:			718,190.81	718,190.81	758,316.91	105.59%	802,025.97	
11									
12	Expense:								
13	6220	Outside Contractors: air comp/test		23,300.00	23,300.00	3,323.08	14.26%	23,300.00	saly
14		Textinteractions.com \$252/yrly			0.00				
15		New siren? generators to siren? 5000			0.00				
16	6230	Legal		4,000.00	4,000.00	28.00	0.70%	4,000.00	
17	6252	Internet		400.00	400.00			400.00	
18	6253	Electricity		6,000.00	6,000.00	4,061.89	67.70%	6,000.00	
19	6254	Propane		5,000.00	5,000.00	752.47	15.05%	5,000.00	
20	6256	Telephone		1,000.00	1,000.00	906.81	90.68%	1,300.00	
21	6257	Rent/meeting space		500.00	500.00			500.00	
22	6259	Natural Gas		1,500.00	1,500.00	877.18	58.48%	1,500.00	
23	6260	Lease-to TSV: Fire Substation			0.00				
24	6270	Liability & Loss Insurance		12,000.00	12,000.00	4,576.28	38.14%	4,400.00	prop + liab+ 1/2 volunteer FF
25	6313	Material & Supplies		15,000.00	15,000.00	737.33	4.92%	15,000.00	
26	6314	Dues/Fees/Membership/Notices		600.00	600.00	273.12	45.52%	1,500.00	IAFC memberships
27	6316	Software		2,700.00	2,700.00	2,618.00	96.96%	3,000.00	per Mitch
28	6317	PPE (Personal Protective Equip)-new		18,000.00	18,000.00	5,179.50	28.78%	18,000.00	
29	6318	Postage		300.00	300.00		0.00%	300.00	
30	6320	Equipment Repair and Parts		4,000.00	4,000.00		0.00%	4,000.00	
31	6321	Building Maintenance		2,500.00	2,500.00	53.08	2.12%	2,500.00	
32	6322	Small Equipment & Tool Purchases		24,000.00	64,000.00	47,858.39	74.78%	64,000.00	
33	6331	Outside Testing Services		3,500.00	3,500.00	3,202.23	91.49%	3,500.00	
34	6417	Vehicle Maintenance		9,000.00	9,000.00	783.45	8.71%	9,000.00	
35	6418	Fuel Expense		3,000.00	3,000.00	1,642.45	54.75%	3,000.00	
36	6432	Travel and Per Diem		52,000.00	52,000.00	932.18	1.79%	28,500.00	per mitch
37	6434	Training		5,000.00	5,000.00	4,030.81	80.62%	28,500.00	per mitch
38	8322	Capital Expenditures <\$5000			0.00				
39	8325	Equipment & Tool Purchase		164,668.00	124,668.00	16,038.04	12.86%	121,000.00	truck balance, defib both halves

31

	B	C	T	V	W	X	Y	Z
40	8432	Debt Service-fire equip/Principal	57,260.00	56,099.00	56,094.10	99.99%	56,200.00	
41	8433	Debt Service-fire equip/Interest	1,162.00	2,323.00	2,322.55	99.98%	2,250.00	
42		TRANSFERS OUT		0.00				
43	9002	Transfer to 38 for reserves	20,000.00	20,000.00		0.00%	50,000.00	x per Mitch
44								
45	Total Expenses:		436,390.00	436,390.00	156,290.94	0.36	456,650.00	
46								
47	Net income		281800.81		602,025.97		345,375.97	
48					ties to QB 602,025.97			
49								
50								
51					786,784.43	ties w/38		

	B	C	T	U	V	W	X
1		Fire Reserve - 38 (20900)					
2	Account	Description	FY 2023 PROPOSED	FY2023 Actual 3/31/2023	FY2023 % of budget	FY 2024 PROPOSED	
3		Revenue:					
4							
5	0001	Beginning Balance	184,757.98	184,758.46		184,758.46	
6	7005	Interest					
7		TRANSFERS IN					
8	9001	Transfer from 18 for future fire truck	20,000.00	-		50,000.00	x per mitch
9							
10		Total Revenue:	204,757.98	184,758.46		234,758.46	
11							
12		Expenses:			#DIV/0!		
13							
14							
15							
16			204,757.98			234,758.46	
17							
18		Net Income:	204,757.98	184,758.46		234,758.46	
19				ties to QB			
20				184,758.46			
21							

33

B	C	T	V	W	X	Y	Z
1	Volunteer Fire Donations - 28 (29900)						
2	Account Description	FY 2023	FY 2023	FY2023	FY2023	FY 2024	
3		PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	Revenue:			3/31/2023			
5	0001 Beginning Balance	15,148.03	15,148.03	15,148.07		10,370.11	
6	4047 Contributions/donations	500.00	500.00	200.00	40.00%	500.00	
7	4047 Revenue--Other						
8	7005 Interest Income	100.00	100.00			100.00	
9							
10	Total Revenues:	15,748.03	15,748.03	15,348.07		10,970.11	
11							
12	Expense:						
13	6220 Professional Services	3,000.00	3,000.00	2,500.00	83.33%	1,000.00	
14	6313 Materials & Supplies (Shirts/Jackets)	2,000.00	1,950.00		0.00%	1,500.00	
15	6315 Bank Charges		50.00		0.00%	50.00	
16	6317 PPE	500.00	500.00		0.00%	500.00	
17	6320 Equipment and Repairs	3,000.00	3,000.00	2,077.96	69.27%	1,000.00	
18	6322 Equipment \$1000-\$4000						
19	6432 Travel & Per Diem	500.00	500.00		0.00%	500.00	saly
20	6434 Training	500.00	500.00	400.00	80.00%	500.00	saly
21	8323 Equipment >\$1000- <\$5000	1,000.00	1,000.00		0.00%	500.00	
22	8325 Capital Exp Equipment	5,000.00	5,000.00		0.00%	5,000.00	
23	TRANSFERS OUT						
24	Transfer to 38 for future fire truck						
25							
26	Total Expenses:	15,500.00	15,500.00	4,977.96		10,550.00	
27							
28	Net Income:	248.03	248.03	10,370.11		420.11	
29				ties to QB			
30				10,370.11			

	B	C	T	U	V	W	X
1		Recreation - 10 (LGBMS fund 21700)					
2	Account	Description	FY2023 PROPOSED	FY2023 Actual 3/31/2023	FY2023 % of budget	FY 2024 PROPOSED	
3		Revenue:					
4							
5	0001	Beginning Balance	4,862.44	4,863.03		12,334.03	+ 6,000 from LT FY23
6	4027	Other Revenue/donation					
7	4027	Grant Revenue					
8	7005	Revenue-Interest Income					
9							
10		Transfer IN:					
11	9001	Lodgers' Tax Grant-transfer in	15,000.00	9,000.00	60.00%	15,000.00	
13	9001	TRF from impact fees prior ord #				70,400.00	x
14	9001	TRF impact fees collected & additional				120,000.00	x
15							
16		Total Revenue:	19,862.44	13,863.03		217,734.03	
17							
18							
19	6220	Outside Contractors	9,000.00	4,840.00	53.78%	10,000.00	
20	6313	Materials & Supplies	9,000.00	2,689.00	29.88%	10,000.00	
21	8322	RMYC Grant match 35,000 trails					
22	8322	Wetlands sign 10,000					
23	8322	Legacy DIFs Quast easmt deed, slope stab- \$?					
24	8322	Other Cap Exp				40,000.00	
25	8322	Buildings & Structures				50,000.00	
26	8322	Roadways & Bridges				100,000.00	
27		Total Expense:	18,000.00	7,529.00		210,000.00	
28							
29		Net Income:	1,862.44	6,334.03		7,734.03	
30				ties to QB 3/31/23			
31				6,334.03			
32							

	B	C	T	U	V	W	X
1		Parks Rec Impact Fee - 50 (29900)					
2	Account	Description	FY2023 PROPOSED	FY2023 Actual 3/31/2023	FY2023 % of budget	FY2024 PROPOSED	
3		Revenue:					
4							
5	0001	Beginning Balance	70,411.59	70,411.59		90,733.63	
6	4050	Revenue-Parks Impact Fees	3,000.00	20,252.18	675.07%	100,000.00	
7	7007	Revenue-Interest Impact Fees	15.00	69.86	465.73%	15.00	
8							
9		Total Revenues:	73,426.59	90,733.63	123.57%	190,748.63	
10							
11		Expenses:					
12							
13		TRANSFERS OUT:					
14	9002	DIF prior ord				70,400.00	x
15	9002	DIF collected & additional				120,000.00	x
16		Total Expenses:	0.00	0.00		190,400.00	
17							
18		Net Income:	73,426.59	90,733.63		348.63	
19				ties to QB 3/31/23			
20				90,733.63			

	B	C	T	U	V	W
1		O&M Reserves- 032 (53400)				
2	Account	Description	FY 2023 PROPOSED	FY 2023 ACTUAL 3/31/2023	FY2023 % of budget	FY 2024 PROPOSED
3		Revenues:				
4						
5	0001	Beginning Balance	377,349.67	377,349.67		377,349.67
6	7005	Revenue-Interest Income				
7		TRANSFERS IN				
8	9001	Transfer from 01		0.00		
9	9001	Transfer from 02		0.00		
10	9001	Transfer from 03	50,000.00		0%	50000
11						
12						
13		Total Revenue:	427,349.67	377,349.67		427,349.67
14						
15						
16	6270	Insurance (Water 01)				
17	6252	WWTP Electirc(25%)				
18	6320	Equipment Repair & Parts - other				
19	6322	Small Equipment & Tool purchases				
20	9002	Trans Out to 05-Equip & Tool Purchases/maint				100000
21	9002	Trans Out-USDA O&M res fund 63				
22	9002	Trans Out-USDA O&M res to 03 ?	10,000.00			0.00
23						
24		Total Expense:	10,000.00			100,000.00
25						
26	Net Income		417,349.67	377,349.67		327,349.67
27						
28				ties to QB		
29				377349.67		

	B	C	T
31	FUTURE PURCHASES:		
32	Equipment & Tool Purchase Reserves		
33			
34	Equipment	Total Cost	
35	V-Plow	\$ 30,000.00	
36	Grader (used)	\$ 150,000.00	
37	Backhoe	\$ -	purchased already
38	Comp./Bailer,	\$ 45,000.00	
39	One Ton Truck	\$ 30,000.00	
40	Skidster	\$ 25,000.00	
41	Dump Truck	\$ 60,000.00	
42			
43	TOTAL	\$ 340,000.00	

	B	C	T	V	W	X	Y
1							
2		Underground Electric-General Fund Restricted Reserve (44/fund 11000)					
3		EXHIBIT A					
4	Account	Description	FY2023 PROPOSED BUDGET	FY 2023 ADJ Budget	FY2023 YTD Actual 3/31/2023	FY2023 YTD % of budget	FY 2024 PROPOSED
5							
6							
7	9000	Beginning Balance KCEC	545,894.75	545,894.75	545,894.75		447,958.00
8							
9	4027	Revenue Other-KCEC Franchise Fees	65,000.00	65,000.00	40,420.69	62.19%	55,000.00
10							
11							
12							
13							
14							
15							
16							
17		Total Revenue:	610,894.75	610,894.75	586,315.44		502,958.00
18							
19		Expenses:					
20	6220	Outside Cont(Prof services)					
21	6225	Engineering	100,000.00	170,900.00	138,357.44	80.96%	244,000.00
22	6313	Materials & supplies					
23	8322	KCEC 3 phase	5,000.00	5,000.00		0.00%	61,000.00
24	8322	EB Road/SDS					
25	8325	TML sewer line extension to WWTP					
26							
27		TRANSFERS OUT:					
28							
29							
30							
31							
32		Total Expenses:	105,000.00	175,900.00	138,357.44		305,000.00
33							
34	Net Income		505,894.75	434,994.75	447,958.00		197,958.00
35					Ties to QB		
36					447,958.00		

	B	C	T	U	V	W	X
1		NFL Grant 64/21800					
2	Account	Description	FY 2023 PROPOSED	FY 2023 PROPOSED	FY2022 YTD Actual 3/31/2023	FY2022 YTD % of budget	FY 2024 PROPOSED
3		Revenues:					
4							
5	0001	Beginning Balance	\$ -	\$ -			\$ -
6	4037	Grant Funding	300,000.00	300,000.00	\$ -	0%	348,000.00
7							
8							
9		Total Revenue:	300,000.00	300,000.00	\$ -		348,000.00
10							
11							
12	6114	Salaries part time	18,000.00	18,000.00			36,000.00
13	6125	FICA Employer's Share	1,400.00	1,400.00			2,800.00
14	6127	SUTA State Unemployment	100.00	100.00			200.00
15	6136	FICA Medicare Employer's Share	500.00	500.00			1,000.00
16	6220	outside contractor	263,000.00	263,000.00			279,000.00
17	6310	advertising	1,000.00	1,000.00			1,000.00
18	6313	Materials & Supplies	14,000.00	14,000.00			20,000.00
19	8323	Capital < \$5000	2,000.00	2,000.00			8,000.00
20							
21							
22							
23		Total Expense:	300,000.00	300,000.00			348,000.00
24							
25	Net Income		0.00	0.00	\$ -		0.00
27					Ties to QB		
28					0		

	B	C	T	U	V	W
1		FRF/American Rescue 66/26000				
2	Account	Description	FY 2023	FY2023 YTD	FY2023 YTD	FY 2024
3			PROPOSED	Actual	% of budget	PROPOSED
4		Revenues:		3/31/2023		
5	0001	Beginning Balance	6,304.50	\$ 6,304.50		12,609.00
6	4037	Grant Funding	6,305.00	\$ 6,304.50	100%	
7						
8						
9		Total Revenue:	12,609.50	\$ 12,609.00		12,609.00
10						
11						
12	8322	Capital expense	12,609.00			12,609.00
13						
14						
15						
16						
17		Total Expense:	12,609.00			12,609.00
18						
19	Net Income		0.50	12,609.00		0.00
20						
21				Ties to QB		
22				12609		

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07 Cannabis Excise Tax

Account	Description	FY2023 YTD	FY2023 YTD	FY2023 YTD	FY2023 YTD	FY2023 YTD	FY2023 YTD	FY2023 YTD	FY2023 YTD
Revenues:		PROPOSED	BAR	Actual	3/31/2022	% of budget	PROPOSED		
0001	Beginning Balance	0.00		\$ -			0.00		
4014	Revenue - NM TRD Cannabis Exise	0.00	500.00		0	#DIV/0!	500.00		
Total Revenue:		0		\$ -			500		
6570	Other Operations Expenses	0.00	15.00	\$ -		#DIV/0!	15.00		
Total Expense:		0.00			0.00		15.00		
Net Income		0.00			0		485.00		

Ties QB LGBMS 3/31/2022

B		C		T		V	W	X	Y	Z
1	Lodger's Tax 15	LGBMS Fund 21400								
2	Account	Description		FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2024	
3				PROPOSED	ADJ Budget	ACTUAL	% of budget	PROPOSED		
4	Revenue:					3/31/2022				
5	0001	Beginning Balance		688,700.70	688,700.70				350,000.00	per Roger's Budget
6	4027	Revenue - Other								
7	4029	Revenue-Lodger's Tax		450,000.00	700,000.00	538,950.98	76.99%	700,000.00		
9	7005	Interest Income								
10										
11	Total Revenue:			1,138,700.70	1,388,700.70	1,227,651.36	88.40%	1,050,000.00		
12										
13	Expenses:									
14	6220	Outside Contractors								
15		Field Ins.		3,000.00	3,000.00				3,000.00	
16		German School					0.00%			
17		Bull of the Woods Race/Taos Sports								
18		Jillana Ballet								
19		Northside @TSV								
20		Taos School of Music		4,000.00	4,000.00		0.00%	4,000.00		
21		Taos Opera		3,500.00	3,500.00	3,500.00	100.00%	3,500.00		
22		TSV, Inc./fireworks		14,000.00	14,000.00	7,000.00	50.00%	7,000.00		
23		Taos Sports /REMOVE see Bull of Woods								
24		VTSV-Chamber: special projects		25,000.00	25,000.00		0.00%	30,000.00		
25		Other projects								
26		Mogul Medical								
27		Winter Wine Festival		9,000.00	18,000.00	8,980.36	49.89%	9,000.00		
28		* New Proposals								
29		TSVI Employee Shuttle		20,000.00	70,000.00	49,250.72	70.36%	20,000.00		
30		RTD winter		45,000.00	45,000.00		0.00%	45,000.00		
31		RTD summer		20,000.00	0.00					
32		Taos Air		125,000.00	275,000.00	275,000.00	100.00%	200,000.00		
33		Taos Air addtnl if collectinos exceed \$500K		0.00	100,000.00		0.00%	100,000.00		
34		VTSV-Chamber		390,000.00	390,000.00	292,500.00	75.00%	395,000.00		total chamber 425,000
35										
36										
37	TOTAL GRANTS	\$		1,000.00	1,000.00				1,000.00	
38	6230	Legal Services					0.00%			

	B	C	T	V	W	X	Y	Z
39	6244	Audit (Prof services)	5,000.00	7,500.00		0.00%	5,000.00	
40	6270	Liability & Loss Insurance						
41	6318	Postage						
42		TRANSFERS OUT:						
43	9002	Transfer to Parks & Rec	15,000.00	15,000.00	9,000.00	60.00%	15,000.00	
44	9002	Transfer to EMS	0.00	70,000.00			0.00	
45			0.00					
46		Transfer to General 03/Admin Fee	45,000.00	45,000.00	33,750.00	75.00%	45,000.00	
47								
48		Total Expenses:	724,500.00	1,086,000.00	678,981.08		882,500.00	
49								
50		Net Income:	414,200.70		548,670.28		167,500.00	
51					ties to QB 3/31/23			
52					548,670.28			
53								

entire amount to go in FY23

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SALARY		
Proposed Salaries	1,414,129.88	
Possible Vac/Sick buy down	2,100.00	1.00% Merit
Overtime & On-call police	33,700.00	4.00% COLA
TOTAL SALARY	1,449,929.88	
PERA		SALARY ELECTED OFFICIALS:
PERA Municipal (salary x 10.65%)	115,760.01	Mayor 10,044
PERA Police Officers (sal.x11.65%)	31,692.55	Councilor 6,024
		Councilor 6,024
		Councilor 6,024
TOTAL PERA	147,452.55	Councilor 6,024
		34,140.00

Insurance		
Health/Dental/Life Insurance	\$	275,535.67
Worker's Comp Insurance	\$	7,000.00
Worker's Comp Assessment		400.00
TOTAL INSURANCE	\$	282,935.67

TOTAL SALARIES & BENEFITS		
TOTAL SALARY		1,449,929.88
TOTAL PERA		147,452.55
TOTAL INSURANCE	\$	275,535.67
TOTAL WC	\$	7,400.00
TOTAL SALARIES & BENEFITS		1,880,318.10

Staff Salaries:	1,314,276.08	Increase to payroll Exp
Increase @ 2%	1,340,561.60	26,285.52
Increase @ 3%	1,353,704.36	39,428.28
Increase @ 4%	1,366,847.12	26,285.52
Increase @ 5%	1,379,989.88	39,428.28

1,379,990 test

w/o elected no change

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