



VILLAGE COUNCIL MEETING BUDGET WORKSHOP AGENDA

MEETING TO BE HELD VIA ZOOM TELECONFERENCE
View Zoom information on www.vtsv.org
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, APRIL 16, 2024 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**

GENERAL FUND 110

Account	Description	FY24	FY24 ACTUAL	PCNT	FY25
		Adjusted Budget			Proposed Budget
Revenue					
Caselle acctnt #		12/31/2023			
	Beginning Balance	2,486,254.00	2,486,254.43		2,500,000.00
110-0001-41100	FRANCHISE TAX	4,000.00	83.99	2.10%	4,000.00
110-0001-41250	GROSS RECEIPTS TAX - MUNICIPAL	1,075,000.00	388,008.01	36.09%	1,215,000.00
110-0001-41258	GRT - MUNICIPAL TAX HH	300,000.00	173,271.70	57.76%	600,000.00
110-0001-41259	CMP - COMPENSATING TAX	12,000.00	11,247.15	93.73%	15,000.00
110-0001-41260	ITG - INTERSTATE TELECOM GROSS	200.00	47.42	23.71%	100.00
110-0001-41500	PROPERTY TAX - CURRENT	500,000.00	214,187.00	42.84%	520,000.00
110-0001-42401	GRT SHARED - MUNICIPAL EQUIVAL	700,000.00	210,863.60	30.12%	750,360.00
110-0001-43300	BUILDING PERMIT	75,000.00	14,708.99	19.61%	20,000.00
110-0001-43400	BUSINESS LICENSES/REGISTRATION	7,000.00	4,735.00	67.64%	6,000.00
110-0001-43500	LIQUOR LICENSES	100.00	0	0.00%	100.00
110-0001-43800	ZONING PERMITS	25,000.00	15,407.16	61.63%	25,000.00
110-0001-43900	OTHER LICENSES AND PERMITS	1,000.00	22.5	2.25%	500.00
110-0001-44990	OTHER CHARGES FOR SERVICES	16,000.00	6,116.16	38.23%	10,000.00
110-0001-45050	PARKING FINES	500.00	3,475.00	695.00%	6,000.00
110-0001-46010	Contributions/Donations	53,000.00	52,921.00	99.85%	1,000.00
110-0001-46030	INTEREST INCOME	100,000.00	155,878.83	155.88%	200,000.00
110-0001-46040	INVESTMENT INCOME	100.00	0	0.00%	100.00
110-0001-46900	MISCELLANEOUS - OTHER	202,000.00	991.09	0.49%	102,000.00
110-0001-47140	SMALL CITIES ASSISTANCE (TRD)	90,000.00	0	0.00%	90,000.00
Total Revs		3,160,900.00	1,251,964.60		3,565,160.00
TRANSFERS					
Transfers In					
110-0001-61100	Transfer in from 295 Gen Gov DIF	18,000.00	0	0.00%	0.00
110-0001-61100	Transfer in from 214 Lodgers Tax	45,000.00	22,500.00	50.00%	45,000.00
110-0001-61100	Transfer in from 280 Cannabis	0.00	0.00		20,000.00
110-0001-61100	Transfer in from 218 NFL Grant	348,000.00	0.00		340,000.00
110-1110-61100	Transfer in from 516 Fire Enterprise	50,000.00	0.00		50,000.00
Total Transfers in		411,000.00	22,500.00		455,000.00
Total BB, Revs, Transfers in		6,058,154.00	3,760,719.03		6,520,160.00

LT late fees, small incidentals, VC insurance refund 100,000

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	PCNT	FY25 Proposed Budget	
Transfers Out						
110-0001-61200	Transfer to 501	225,000.00	55,000.00	24.44%	225,000.00	x
110-0001-61200	Transfer to 503	110,000.00	0.00	0.00%	110,000.00	x
110-0001-61200	Transfer to 111	453,953.00	252,026.79	55.52%	505,605.00	x
110-0001-61200	Transfer to 216 for Roads	390,000.00	90,000.00	23.08%	400,000.00	x
110-0001-61200	Transfer to 216 for Roads GRT 7%	190,000.00	49,362.16	25.98%	220,000.00	x
110-0001-61200	Transfer to 535 for Water GRT 7%	190,000.00	49,362.16	25.98%	220,000.00	x
110-0001-61200	Transfer to 206	220,000.00	0.00	0.00%	50,000.00	x
110-0001-61200	Transfer to 534 O&M Reserve	50,000.00	0.00	0.00%	50,000.00	x
110-0001-61200	Transfer to 112 Gen Reserve	250,000.00	0.00	0.00%	250,000.00	x
110-0001-61200	Transfer to 403 HH USDA Loan pmt	360,000.00	159,560.68	44.32%	572,577.00	x
110-0001-61200	Transfer to 403 HH USDA Asset Reserve	27,433.00	13,711.02	49.98%	27,423.00	x
110-0001-61200	Transfer to 528 Apts Gen Rent 1 office	12,000.00	6,000.00	50.00%	12,000.00	x
110-0001-61200	Transfer to 528 Apts shortfalls	10,000.00	0.00	0.00%	10,000.00	x
110-0001-61200	Transfer out to 218 NFL Grant	348,000.00	3,000.00	0.86%	340,000.00	x
110-0001-61200	Transfer out to 516 Fire Enterprise	50,000.00	0.00		50,000.00	x
Total Transfers Out		2,836,386.00	678,022.81	23.90%	3,042,605.00	

Expenses Gov body						
110-1001-51010	SALARIES - ELECTED OFFICIALS	34,140.00	12,047.88	35.29%	34,140.00	
110-1001-52010	FICA - REGULAR	2,117.00	746.76	35.27%	2,117.00	
110-1001-52011	FICA - MEDICARE	500.00	174.72	34.94%	496.00	
110-1001-53010	TRAVEL - ELECTED OFFICIALS	3,000.00	447.45	14.92%	2,000.00	
110-1001-57050	EMPLOYEE TRAINING	2,000.00	400	20.00%	2,000.00	
Total Gov Body		41,757.00	13,816.81	33.09%	40,753.00	

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	PCNT	FY25 Proposed Budget
Expenses Gen Admin					
110-2002-51020	SALARIES - FULL-TIME POSITIONS	451,960.00	220,485.09	48.78%	449,320.00
110-2002-51060	SALARIES - OVERTIME	3,300.00	1,157.66	35.08%	2,300.00
110-2002-52010	FICA - REGULAR	28,028.00	13,471.88	48.07%	28,001.00
110-2002-52011	FICA - MEDICARE	6,555.00	3,150.69	48.07%	6,549.00
110-2002-52020	RETIREMENT	52,360.00	22,086.23	42.18%	57,665.20
110-2002-52030	HEALTH AND MEDICAL PREMIUMS	144,300.00	35,467.42	24.58%	87,054.00
110-2002-52040	LIFE INSURANCE PREMIUMS	375.00	151.93	40.51%	436.00
110-2002-52050	DENTAL INSURANCE PREMIUMS	6,100.00	2,491.26	40.84%	5,560.00
110-2002-52060	VISION INSURANCE MEDICAL PREMI	1,020.00	415.62	40.75%	980.00
110-2002-52080	OTHER INSURANCE PREMIUMS	1,200.00	39.68	3.31%	700.00
110-2002-52100	WORKERS' COMPENSATION PREMIUM	400.00	94.6	23.65%	400.00
110-2002-52120	WORKERS' COMPENSATION (SELF IN	900.00	853.16	94.80%	700.00
110-2002-52999	OTHER EMPLOYEE BENEFITS	3,500.00	0	0.00%	3,500.00
110-2002-53030	TRAVEL - EMPLOYEES	12,100.00	2,704.84	22.35%	11,000.00
110-2002-54010	MAINTENANCE & REPAIRS - BUILDI	5,000.00	974.41	19.49%	50,000.00
110-2002-54040	MAINTENANCE & REPAIRS - VEHICL	1,000.00	22.31	2.23%	1,000.00
110-2002-54050	MAINTENANCE & REPAIR - FURNITU	500.00	0	0.00%	500.00
110-2002-55010	CONTRACT - AUDIT	30,000.00	0	0.00%	31,450.00
110-2002-55020	CONTRACT - ATTORNEY FEES	75,000.00	9,592.18	12.79%	75,000.00
110-2002-55030	CONTRACT - PROFESSIONAL SERVIC	901,000.00	392,334.49	43.54%	900,000.00
110-2002-55999	CONTRACT - OTHER SERVICES	100.00	0	0.00%	0.00
110-2002-56010	SOFTWARE	56,000.00	11,858.13	21.18%	40,000.00
110-2002-56020	SUPPLIES - GENERAL OFFICE	25,000.00	11,622.53	46.49%	28,000.00
110-2002-56040	SUPPLIES - FURNITURE/FIXTURES/	7,500.00	0	0.00%	7,500.00
110-2002-56120	SUPPLIES - VEHICLE FUEL	1,500.00	610.15	40.68%	1,500.00
110-2002-57040	ELECTION COSTS	5,000.00	0	0.00%	0.00
110-2002-57050	EMPLOYEE TRAINING	12,600.00	5,597.71	44.43%	11,000.00
110-2002-57070	INSURANCE - GENERAL LIABILITY/	45,927.00	45,925.56	100.00%	101,430.00
110-2002-57080	POSTAGE	2,000.00	451.42	22.57%	1,500.00
110-2002-57090	PRINTING/PUBLISHING/ADVERTISIN	9,000.00	2,384.19	26.49%	10,000.00
110-2002-57140	RENT OF LAND/BUILDING	2,500.00	1,259.40	50.38%	2,600.00
110-2002-57150	SUBSCRIPTIONS & DUES	9,000.00	4,272.33	47.47%	9,000.00
110-2002-57160	TELECOMMUNICATIONS	15,500.00	5,260.17	33.94%	14,000.00
110-2002-57170	UTILITIES - ELECTRICITY	2,000.00	636	31.80%	1,500.00
110-2002-57171	UTILITIES - NATURAL GAS	1,000.00	381.5	38.15%	1,000.00
110-2002-57999	OTHER OPERATING COSTS	47,500.00	18,478.13	38.90%	50,000.00
110-2002-58040	INFRASTRUCTURE	30,000.00	0	0.00%	30,000.00
110-2002-58999	OTHER CAPITAL PURCHASES	27,000.00	26,135.00	96.80%	30,000.00
110-2002-59010	DEBT SERVICE - PRINCIPAL PAYME	63,160.00	15,579.90	24.67%	63,587.00
110-2002-59020	DEBT SERVICE - INTEREST PAYMEN	38,000.00	18,765.36	49.38%	37,000.00
TotalGen Admin Exp		2,124,885.00	874,710.93		2,151,732.20
Total Expenses		2,166,642.00	888,527.74		2,192,485.20
Total Expenses & Transfers out		5,003,028.00	1,566,550.55		5,235,090.20
Net Income		-1,431,128.00	-292,085.95		-1,214,930.20
Fund Balance		1,055,126.00	2,194,168.48		1,285,069.80

LAW ENFORCEMENT

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	PCNT	FY25 Proposed Budget
Caselle acct #	Revenue		12/31/2023		
	Beginning Balance	0.00	0.00		0.00
	Transfers In				
111-0001-61100	Transfer in from 296 PS DIF (1/2 prior ord bal)	89,000.00	0	0.00%	89,000.00 x
111-0001-61100	Transfer in from 110 Gen Fund	453,953.00	252,026.79	55.52%	505,605.00 x
	Total Transfers in	542,953.00	252,026.79	46.42%	594,605.00
	Transfers Out				
111-0001-61200	Transfer to 528 Apts Gen Rent 1 apt	27,000.00	14,000.00	51.85%	33,000.00 x
	Total Transfers Out	27,000.00	14,000.00	51.85%	33,000.00

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	PCNT	FY25 Proposed Budget
LAW ENFORCEMENT					
111-3001-51020	SALARIES - FULL-TIME POSITIONS	280,000.00	123,367.24	44.06%	272,586.00
111-3001-51060	SALARIES - OVERTIME	11,000.00	3,568.35	32.44%	4,300.00
111-3001-52010	FICA - REGULAR	18,042.00	7,803.79	43.25%	17,167.00
111-3001-52011	FICA - MEDICARE	4,219.00	1,825.06	43.26%	4,015.00
111-3001-52020	RETIREMENT	31,690.00	13,106.45	41.36%	32,928.00
111-3001-52030	HEALTH AND MEDICAL PREMIUMS	46,000.00	16,564.53	36.01%	51,565.00
111-3001-52040	LIFE INSURANCE PREMIUMS	230.00	85.89	37.34%	250.00
111-3001-52050	DENTAL INSURANCE PREMIUMS	3,000.00	1,063.39	35.45%	3,048.00
111-3001-52060	VISION INSURANCE MEDICAL PREMI	500.00	188.37	37.67%	536.00
111-3001-52080	OTHER INSURANCE PREMIUMS	500.00	0.86	0.17%	305
111-3001-52120	WORKERS' COMPENSATION (SELF IN	1,200.00	1,196.42	99.70%	1,790.00
111-3001-52999	OTHER EMPLOYEE BENEFITS	2,000.00	500	25.00%	2,000.00
111-3001-53030	TRAVEL - EMPLOYEES	5,000.00	0	0.00%	2,500.00
111-3001-54010	MAINTENANCE & REPAIRS - BUILDI	1,500.00	0	0.00%	1,000.00
111-3001-54040	MAINTENANCE & REPAIRS - VEHICL	4,500.00	29.33	0.65%	4,500.00
111-3001-55020	CONTRACT - ATTORNEY FEES	1,400.00	0	0.00%	1,400.00
111-3001-55030	CONTRACT - PROFESSIONAL SERVIC	3,000.00	188.35	6.28%	3,000.00
111-3001-56010	SOFTWARE	3,000.00	1,178.44	39.28%	3,000.00
111-3001-56020	SUPPLIES - GENERAL OFFICE	4,250.00	129.21	3.04%	3,000.00
111-3001-56040	SUPPLIES - FURNITURE/FIXTURES/	6,500.00	0	0.00%	5,000.00
111-3001-56090	SUPPLIES - SAFETY	1,500.00	0	0.00%	1,500.00
111-3001-56120	SUPPLIES - VEHICLE FUEL	16,800.00	4,892.16	29.12%	20,000.00
111-3001-57050	EMPLOYEE TRAINING	5,000.00	0	0.00%	2,500.00
111-3001-57150	SUBSCRIPTIONS & DUES	100.00	0	0.00%	100
111-3001-57160	TELECOMMUNICATIONS	3,200.00	1,596.90	49.90%	4,000.00
111-3001-57999	OTHER OPERATING COSTS	7,822.00	7,821.05	99.99%	10,615.00
111-3001-58080	Vehicles	53,000.00	52,921.00	0.00%	20,000.00
111-3001-58999	OTHER CAPITAL PURCHASES	54,000.00	0	0.00%	89,000.00
	Total LE Exp	568,953.00	238,026.79		561,605.00
Total Expenses & Transfers out		595,953.00	252,026.79		594,605.00
Net Income		-53,000.00	0.00		0.00
Fund Balance		-53,000.00	0.00		0.00

rev for this dination is in 110

GENERAL/ADMIN RESERVE

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT	FY25 Proposed Budget
Caselle acctnt # Revenue					
	Beginning Balance	1,416,483.00	1,416,483.28		1,000,000.00
112-0001-41100	FRANCHISE TAX	5,000.00	825.6	16.51%	4,000.00
	Total Revs	5,000.00	825.60		4,000.00
TRANSFERS					
Transfers In					
112-0001-61100	Transfer in from 110 Gen Admin	250,000.00	0	0.00%	250,000.00
	Total Transfers in	250,000.00	0.00	0.00%	250,000.00
	Total BB, Revs, Transfers in	1,671,483.00	1,417,308.88		1,254,000.00
TRANSFERS					
Transfers Out					
112-0001-61200	Transfer to 535 Water Dep for Infrastructure	400,000.00	400,000.00	100.00%	400,000.00
112-0001-61200	Transfer to 536 Sewer Dep for Debt shortfall	50,000.00	0.00	0.00%	300,000.00
112-0001-61201	Transfer to 216 Roads for Equipment costs	25,000.00	25,000.00	100.00%	100,000.00
	Total Transfers Out	475,000.00	425,000.00	89.47%	800,000.00
Expenses					
112-2002-57999	OTHER OPERATING COSTS	100.00	0	0.00%	100.00
	Total Gen reserve Exp	100.00	0.00		100.00
	Total Expenses & Transfers out	475,100.00	425,000.00		800,100.00
	Net Income	-220,100.00	-424,174.40		-546,100.00
	Fund Balance	1,196,383.00	992,308.88		453,900.00

UNDERGROUND ELECTRIC-GFRR

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	PCNT	FY25 Proposed Budget
Caselle acct #	Revenue		12/31/2023		
	Beginning Balance	473,170.00	473,170.17		400,000.00
113-0001-41100	FRANCHISE TAX	55,000.00	23,521.44	42.77%	80,000.00
	Total Revs	55,000.00	23,521.44		80,000.00
	Total BB, Revs, Transfers in	528,170.00	496,691.61		480,000.00
113-2002-55030	CONTRACT - PROFESSIONAL SE	244,000.00	118,956.49	0.00%	350,000.00
113-2002-56999	SUPPLIES - OTHER	61,000.00	7,068.75	1160.00%	100,000.00
	Total KC UG Exp	305,000.00	126,025.24		450,000.00

Net Income	-250,000.00	-102,503.80	-370,000.00
Fund Balance	223,170.00	370,666.37	30,000.00

EMERGENCY SERVICES

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023
---------	-------------	-------------------------	---------------------------

PCNT

Caselle acct #	Revenue		
	Beginning Balance	174,268.00	174,268.15

206-0001-46900	MISCELLANEOUS - OTHER	180,000.00	100,944.45
206-0001-47499	Other State Grants	25,000.00	25,000.00
206-0001-47300	Legislative Appropriation		
	Total Revs	205,000.00	125,944.45

TRANSFERS

Transfers In

206-0001-61100	Transfer in from 296 PS DIF (1/2 prior ord bal)	89,000.00	0
206-0001-61100	Transfer in from 296 PS DIF (new ordinance)	230,000.00	0.00
206-0001-61100	Transfer in from 110 Gen Ops as needed	220,000.00	
	Total Transfers in	539,000.00	0.00

Total BB, Revs, Transfers in	918,268.00	300,212.60
-------------------------------------	-------------------	-------------------

Transfers Out

206-0001-61200	Transfer to 528 Apts Gen Rent office	24,000.00	11,000.00
	Total Transfers Out	24,000.00	11,000.00

FY25 Proposed Budget

200,000.00

56.08%	300,000.00
100.00%	70,000.00
	370,000.00

89,000.00	x
400,000.00	for ambulance & equip
50,000.00	x
539,000.00	

1,109,000.00

12,000.00	x
12,000.00	

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	PCNT	FY25 Proposed Budget
Expenses					
206-3003-51020	SALARIES - FULL-TIME POSITIONS	145,055.00	49,902.61	34.40%	165,726.00
206-3003-51060	SALARIES - OVERTIME	4,478.00	1,545.45	34.51%	13,000.00
206-3003-52010	FICA - REGULAR	9,345.00	3,164.09	33.86%	11,082.00
206-3003-52011	FICA - MEDICARE	2,194.00	739.96	33.73%	2,592.00
206-3003-52020	RETIREMENT	16,339.00	5,250.97	32.14%	21,596.00
206-3003-52030	HEALTH AND MEDICAL PREMIUMS	13,940.00	4,678.61	33.56%	32,030.00
206-3003-52040	LIFE INSURANCE PREMIUMS	65.00	19.85	30.54%	161.00
206-3003-52050	DENTAL INSURANCE PREMIUMS	835.00	278.55	33.36%	2,046.00
206-3003-52060	VISION INSURANCE MEDICAL PREMI	156.00	48.89	31.34%	361.00
206-3003-52080	OTHER INSURANCE PREMIUMS	450.00	110.73	24.61%	600
206-3003-52120	WORKERS' COMPENSATION (SELF IN	100.00	66.48	66.48%	1,060.00
206-3003-52999	OTHER EMPLOYEE BENEFITS	1,500.00	0	0.00%	NMSIF
206-3003-53030	TRAVEL - EMPLOYEES	7,500.00	0	0.00%	1,500.00
206-3003-54040	MAINTENANCE & REPAIRS - VEHICL	10,000.00	1,100.00	11.00%	7,500.00
206-3003-54050	MAINTENANCE & REPAIR - FURNITU	3,500.00	0	0.00%	10,000.00
206-3003-55020	CONTRACT - ATTORNEY FEES	2,400.00	562.58	23.44%	3,500.00
206-3003-55030	CONTRACT - PROFESSIONAL SERVIC	145,000.00	11,235.62	7.75%	2,400.00
206-3003-56020	SUPPLIES - GENERAL OFFICE	20,000.00	4,051.90	20.26%	145,000.00
206-3003-56050	SUPPLIES - JANITORIAL/MAINTENA	11,500.00	245	2.13%	10,000.00
206-3003-56050	Supplies - Medical				1,000.00
206-3003-56090	SUPPLIES - SAFETY	18,500.00	362.67	1.96%	10,000.00
206-5003-55110	Supplies-- Uniforms/Linen				2,000.00
206-3003-56120	SUPPLIES - VEHICLE FUEL	1,150.00	0	0.00%	5,000.00
206-3003-57050	EMPLOYEE TRAINING	12,500.00	140	1.12%	10,000.00
206-3003-57070	INSURANCE - GENERAL LIABILITY/	5,000.00	4,420.33	88.41%	12,500.00
206-3003-57140	RENT OF LAND/BUILDING	4,000.00	0.00	0.00%	2,000.00
206-3003-57150	SUBSCRIPTIONS & DUES	1,500.00	517.68	34.51%	12,000.00
206-3003-57160	TELECOMMUNICATIONS	800.00	331.12	41.39%	3,000.00
206-3003-58010	BUILDINGS & STRUCTURES	200,000.00	0	0.00%	1,000.00
206-3003-58020	EQUIPMENT & MACHINERY	103,000.00	0	0.00%	100,000.00
206-3003-5808	Vehicles				new FH equip
					ambulance & equip includes gurney
	Total Expenses	740,807.00	88,773.09		1,058,654.00
Total Expenses & Transfers out		764,807.00	99,773.09		1,070,654.00
Net Income		-20,807.00	26,171.36		-161,654.00
Fund Balance		153,461.00	200,439.51		38,346.00

FIRE PROTECTION				
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	FY25 Proposed Budget
Caselle acctnt #	Revenue	12/31/2023 PCNT		
	Beginning Balance	495,558.00	495,558.32	500,000.00
209-0001-46030	INTEREST INCOME	9,000.00	8,392.80	2,500.00
209-0001-47100	STATE - FIRE MARSHALL ALLOTMEN	240,000.00	249,810.00	250,000.00
	Total Revs	249,000.00	258,202.80	252,500.00
TRANSFERS				
209-0001-61100	Transfer in from Fire prot reserve	50,000.00	0	50,000.00
	Total Tranfers in	50,000.00	0	50,000.00
	Total BB, Revs, Transfers in	794,558.00	753,761.12	802,500.00

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	FY25 Proposed Budget
Expenses				
209-3002-53030	TRAVEL - EMPLOYEES	28,500.00	2,422.16	25,000.00
209-3002-54010	MAINTENANCE & REPAIRS - BUILDI	2,500.00	0	5,000.00
209-3002-54040	MAINTENANCE & REPAIRS - VEHICL	9,000.00	3,298.52	25,000.00
209-3002-54050	MAINTENANCE & REPAIR - FURNITU	14,000.00	3,330.00	15,000.00
209-3002-55020	CONTRACT - ATTORNEY FEES	4,000.00	0	2,000.00
209-3002-55030	CONTRACT - PROFESSIONAL SERVIC	26,800.00	6,273.74	10,000.00
209-3002-56010	SOFTWARE	3,000.00	1,747.00	5,000.00
209-3002-56020	SUPPLIES - GENERAL OFFICE	15,000.00	5,295.73	15,000.00
209-3002-56040	SUPPLIES - FURNITURE/FIXTURES/	73,000.00	22,425.00	75,000.00
209-3002-56090	SUPPLIES - SAFETY	18,000.00	0	20,000.00
209-3002-56090	Supplies - Uniforms/Linen			10,000.00
209-3002-56120	SUPPLIES - VEHICLE FUEL	3,000.00	1,574.82	10,000.00
209-3002-57050	EMPLOYEE TRAINING	28,500.00	132.99	25,000.00
209-3002-57070	INSURANCE - GENERAL LIABILITY/	4,400.00	4,268.49	10,630.00
209-3002-57080	POSTAGE	300.00	0	100.00
209-3002-57140	RENT OF LAND/BUILDING	500.00	0	0.00
209-3002-57150	SUBSCRIPTIONS & DUES	2,000.00	10	3,000.00
209-3002-57160	TELECOMMUNICATIONS	1,700.00	60	2,400.00
209-3002-57170	UTILITIES - ELECTRICITY	6,000.00	1,164.81	6,000.00
209-3002-57171	UTILITIES - NATURAL GAS	1,500.00	206.75	2,500.00
209-3002-57172	UTILITIES - PROPANE/BUTANE	5,000.00	0	5,000.00
209-3002-58020	EQUIPMENT & MACHINERY	246,000.00	10,417.60	130,000.00
209-3002-58080	VEHICLES	135,000.00	0	165,000.00
209-3002-58999	OTHER CAPITAL PURCHASES	100,000.00	0	100,000.00
209-3002-59010	DEBT SERVICE - PRINCIPAL PAYME	56,200.00	0	56,300.00
209-3002-59020	DEBT SERVICE - INTEREST PAYMEN	2,250.00	1,122.00	2,121.00
Total Expenses		786,150.00	63,749.61	725,051.00

Total Expenses & Transfers out	786,150.00	63,749.61	725,051.00
Net Income	-487,150.00	194,453.19	-422,551.00
Fund Balance	8,408.00	690,011.51	77,449.00

training solutions for 20, 500 ECRRFPA

EST CAP EXP PER MATT				224,000 FT total
orig meeting				Nov 23
fire truck additional cash	59,000.00	actual	veh	
fire truck loan amount	165,000.00	fy24		
Defib 1		fy24		
defib 2		\$ 10,417.60	equip	
Gurney	30,000.00	incl w ambulance	equip	
Command unit truck	90,000.00		veh	
Equipment for command unit	75,000.00		equip	
New Volntr bunker gear & equip	0.00		equip	
Building upgrades, renovations 1&2	100,000.00		oth	
New FH equipment	100,000.00		equip	
	395,000.00			
Total	395,000.00			

FIRE RESERVE

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT	FY25 Proposed Budget
Caselle acct #	Revenue		184,758.00		184,758.00
	Beginning Balance	184,758.00	184,758.46		184,758.00
	Total BB, Revs, Transfers in	184,758.00	184,758.46		184,758.00
210-0001-61200	Transfer out to Fire Prot	50,000.00	0	0.00%	50,000.00
	Total Transfers ot	50,000.00	0		50,000.00
	Total Expenses & Transfers	50,000.00	0.00		50,000.00
	Net Income	-50,000.00	0.00		-50,000.00
	Fund Balance	134,758.00	184,758.46		134,758.00

Total FPF Balance
874,769.97

LAW ENFORCEMENT PROTECTION

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT	FY25 Proposed Budget
Caselle acctnt #					
	Revenue				
	Beginning Balance	5,132.00	5,131.54		0.00
211-0001-47110	STATE - LAW ENFORCEMENT PROTEC	101,000.00	101,000.00	100.00%	101,000.00
	Total Revenues	101,000.00	101,000.00		101,000.00
	Total BB &Revs	106,132.00	106,131.54		101,000.00
Expenses					
211-3001-54040	MAINTENANCE & REPAIRS - VEHICL	20,000.00	4,458.96	22.29%	20,000.00
211-3001-56040	SUPPLIES - FURNITURE/FIXTURES/	10,000.00	5,958.34	59.58%	10,000.00
211-3001-56090	SUPPLIES - SAFETY	7,970.00	0	0.00%	8,000.00
211-3001-57050	EMPLOYEE TRAINING	10,000.00	241.99	2.42%	10,000.00
211-3001-58080	VEHICLES	53,162.00	53,160.00	100.00%	50,000.00
211-3001-58999	OTHER CAPITAL PURCHASES	5,000.00	0	0.00%	3,000.00
	Total Expenses	106,132.00	63,819.29		101,000.00
Net Income					
		-5,132.00	37,180.71		0.00
Fund Balance					
		0.00	42,312.25		0.00

LAW ENFORCEMENT RECRUITMENT

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 9/30/2023	FY25 Proposed Budget
Caselle acctnt #			PCNT	
	Revenue			
	Beginning Balance	0.00	0.00	0.00
212-0001-47120	STATE - LAW ENFORCEMENT APPROP	75,000.00	75,000.00	0 37,500.00
	Total Revenues	75,000.00	75,000.00	37,500.00
Expenses				
212-3001-51020	SALARIES - FULL TIME POSITIONS	75,000.00	2,584.01	0 37,500.00
	Total Expenses	75,000.00	2584.01	37,500.00
	Net Income	0.00	72,415.99	0.00
	Fund Balance	0.00	72,415.99	0.00

LODGER'S TAX

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	FY25 Proposed Budget
Caselle acct #	Revenue		12/31/2023	
	Beginning Balance	364,551.00	364,551.43	147,051.00

PCNT

Revenues

214-0001-41300	LODGERS' TAX	700,000.00	137,351.77	650,000.00
	Total Revenues	700,000.00	137,351.77	650,000.00
	Total BB & Revs	1,064,551.00	501,903.20	797,051.00

10.1

TRANSFERS

Transfers Out

214-0001-61200	Transfer to General / Admin fee	45,000.00	22,500.00	45,000.00 x
214-0001-61200	Transfer to Parks & Rec	15,000.00	7,500.00	15,000.00 x
	Total Transfers Out	60,000.00	30,000.00	60,000.00

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	FY25 Proposed Budget
Expenses				
214-2002-55010	CONTRACT - AUDIT	5,000.00	0.00	0
214-2002-55020	CONTRACT - ATTORNEY FEES	1,000.00	0.00	0
214-2002-57060	GRANTS TO SUB-RECIPIENTS:			37
	VTSV Chamber Mo contract	395,000.00	197,500.02	355,000.00
	VTSV Chamber Spec Project	30,000.00		30,000.00
	Field Institute	3,000.00		3,000.00
	Taos School of Music	4,000.00		4,000.00
	Taos Opera	3,500.00	3,500.00	3,500.00
	TSVI Fireworks	7,000.00		7,000.00
	Winter Wine Festival	9,000.00		9,000.00
	TSVI Employee Shuttle	20,000.00		40,000.00
	RTD Winter	45,000.00		45,000.00
	RTD Summer	0.00		0.00
	Taos Air	200,000.00	200,000.00	0.00
	Taos Air addtl if collections exceed \$500K	100,000.00		0.00
	Total Expense	822,500.00	401,000.02	502,500.00
Total Expenses & Transfers out		882,500.00	431,000.02	562,500.00
Net Income		-182,500.00	-293,648.25	87,500.00
Fund Balance		182,051.00	70,903.18	234,551.00

PCNT

MUNICIPAL STREET

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT	FY25 Proposed Budget
Caselle acctnt #	Revenue				
	Beginning Balance	153,380.00	153,380.46		100.00
	Revenues				
216-0001-42300	GAS TAX FOR GENERAL PURPOSES	5,000.00	2,658.55	53.17%	5,000.00
216-0001-42601	MOTOR VEHICLE FEES	16,000.00	10,973.49	68.58%	21,000.00
216-0001-46900	MISCELLANEOUS - OTHER	2,000.00	30.06	1.50%	500.00
216-0001-47499	OTHER STATE GRANTS	387,000.00	55,199.00	14.26%	322,983.00
expires June 25	Cap Outlay Twinning #2 remaining \$20,000				
expires Dec 24	Road Coop 23/24 L500533 104,702.25				
	MAP June 22 L500522 \$84,540 ext #1. of 2 to 6/25				
drainage upper	MAP June 23 L500564 \$113,741 expires 6/25				
twinning, Zaps	MAP June 24 not awarded yet				
	Total Revenues	410,000.00	68,861.10	16.80%	349,483.00
				#DIV/0!	
				#DIV/0!	
TRANSFERS	Transfers In				
216-0001-61100	Transfer in from 297 DIF pre ord	70,000.00	0.00	0.00%	0.00
216-0001-61100	Transfer in from 297 DIF new ord collected	87,000.00	0.00	0.00%	350,000.00
216-0001-61100	Transfer in from 297 DIF new ord expected	180,000.00	0.00	0.00%	0.00
216-0001-61100	Transfer in from 112 Gen Res for maint/ Equip	25,000.00	25,000.00	100.00%	100,000.00
216-0001-61100	Transfer in from 534 OM Res for maint/ Equip	100,000.00	0.00	0.00%	100,000.00
216-0001-61100	Transfer in from Gen 110 for Roads GRT 7%	190,000.00	49,362.16	25.98%	220,000.00
216-0001-61100	Transfer in from Gen 110 for shortfalls	390,000.00	90,000.00	23.08%	400,000.00
	Total Transfers In	1,042,000.00	164,362.16		1,170,000.00
	Total BB, Revs, Transfers in	1,605,380.00	386,603.72		1,519,583.00

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023
Caselle acctnt #	Revenue		
	Beginning Balance	153,380.00	153,380.46
	Revenues		
216-0001-42300	GAS TAX FOR GENERAL PURPOSES	5,000.00	2,658.55
216-0001-42601	MOTOR VEHICLE FEES	16,000.00	10,973.49
216-0001-46900	MISCELLANEOUS - OTHER	2,000.00	30.06
216-0001-47499	OTHER STATE GRANTS	387,000.00	55,199.00
expires June 25	Cap Outlay Twinning #2 remaining \$20,000		
expires Dec 24	Road Coop 23/24 L500533 104,702.25		
	MAP June 22 L500522 \$84,540 ext #1. of 2 to 6/25		
drainage upper	MAP June 23 L500564 \$113,741 expires 6/25		
twinning, Zaps	MAP June 24 not awarded yet		
	Total Revenues	410,000.00	68,861.10
TRANSFERS In			
216-0001-61100	Transfer in from 297 DIF pre ord	70,000.00	0.00
216-0001-61100	Transfer in from 297 DIF new ord collected	87,000.00	0.00
216-0001-61100	Transfer in from 297 DIF new ord expected	180,000.00	0.00
216-0001-61100	Transfer in from 112 Gen Res for maint/ Equip	25,000.00	25,000.00
216-0001-61100	Transfer in from 534 OM Res for maint/ Equip	100,000.00	0.00
216-0001-61100	Transfer in from Gen 110 for Roads GRT 7%	190,000.00	49,362.16
216-0001-61100	Transfer in from Gen 110 for shortfalls	390,000.00	90,000.00
	Total Transfers In	1,042,000.00	164,362.16
Total BB, Revs, Transfers in			
		1,605,380.00	386,603.72

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	PCNT	FY25 Proposed Budget
Expenses					
216-5002-51020	SALARIES - FULL-TIME POSITIONS	192,250.00	68,544.36	35.65%	256,891.00
216-5002-51060	SALARIES - OVERTIME	9,000.00	2,671.26	29.68%	10,000.00
216-5002-52010	FICA - REGULAR	13,702.00	4,343.94	31.70%	16,548.00
216-5002-52011	FICA - MEDICARE	3,205.00	1,005.56	31.37%	3,870.00
216-5002-52020	RETIREMENT	15,750.00	6,912.37	43.89%	24,028.00
216-5002-52030	HEALTH AND MEDICAL PREMIUMS	35,800.00	14,640.53	40.90%	47,830.00
216-5002-52040	LIFE INSURANCE PREMIUMS	210.00	79.08	37.66%	240.00
216-5002-52050	DENTAL INSURANCE PREMIUMS	3,220.00	881.54	27.38%	3,055.00
216-5002-52060	VISION INSURANCE MEDICAL PREMI	370.00	162.85	44.01%	538.00
216-5002-52080	OTHER INSURANCE PREMIUMS	400.00	81.64	20.41%	500.00
216-5002-52120	WORKERS' COMPENSATION (SELF IN	2,400.00	2,392.98	99.71%	3,115.00
216-5002-52999	OTHER EMPLOYEE BENEFITS	500.00	0	0.00%	500.00
216-5002-54040	MAINTENANCE & REPAIRS - VEHICL	25,000.00	2,441.21	9.76%	40,000.00
216-5002-54050	MAINTENANCE & REPAIR - FURNITU	30,000.00	11,924.49	39.75%	30,000.00
216-5002-55020	CONTRACT - ATTORNEY FEES	2,000.00	0	0.00%	2,000.00
216-5002-55030	CONTRACT - PROFESSIONAL SERVIC	465,850.00	4,197.92	0.90%	25,000.00
216-5002-56010	SOFTWARE	9,500.00	5,950.00	62.63%	9,500.00
216-5002-56020	SUPPLIES - GENERAL OFFICE	10,000.00	3,289.75	32.90%	10,000.00
216-5002-56030	SUPPLIES - FIELD SUPPLIES	57,000.00	16,478.59	28.91%	60,000.00
216-5002-56040	SUPPLIES - FURNITURE/FIXTURES/	10,000.00	1,858.98	18.59%	10,000.00
216-5002-56090	SUPPLIES - SAFETY	3,000.00	1,941.52	64.72%	3,000.00
216-5002-56120	SUPPLIES - VEHICLE FUEL	25,000.00	10,981.74	43.93%	30,000.00
216-5002-57070	INSURANCE - GENERAL LIABILITY/	11,349.00	11,348.35	99.99%	14,465.00
216-5002-57080	POSTAGE	100.00	0	0.00%	0
216-5002-57130	RENT OF EQUIPMENT/MACHINERY	100,000.00	86,200.00	86.20%	103,100.00
216-5002-57150	SUBSCRIPTIONS & DUES	1,200.00	-0.81	-0.07%	1,200.00
216-5002-57160	TELECOMMUNICATIONS	4,200.00	2,096.44	49.92%	4,500.00
216-5002-57170	UTILITIES - ELECTRICITY	3,500.00	862.61	24.65%	3,500.00
216-5002-58020	EQUIPMENT & MACHINERY	164,000.00	0	0.00%	100,000.00
216-5002-58090	ROADWAYS/BRIDGES	354,000.00	76,210.18	21.53%	694,375.00
	350,000 DIFs limited Use				
	HZ Twining grant 2 remaining 20,000				
	HZ additional contract remaining \$60,000				
	MAP 500522 total 112,720				
	MAP 500564 total 151,655				
	MAP 6/24 not awarded yet				
	Total Expenses	1,552,506.00	337,497.08		1,507,755.00
Total Expenses & Transfers out		1,552,506.00	337,497.08		1,507,755.00
Net Income		-100,506.00	-104,273.82		11,728.00
Fund Balance		52,874.00	49,106.64		11,828.00

LY 267K DIFs limited use



RECREATION		PCNT			FY25	
Account	Description	FY24	FY24 ACTUAL		Proposed Budget	
		Adjusted Budget	12/31/2023			
Caselle acct #	Revenue		12,215.95			
	Beginning Balance	12,216.00	12,215.95		14,000.00	minus 2800 baskets, 5000 sand, 200 box vbs, clean up day 500
TRANSFERS	Transfers In					
217-0001-61100	Transfer in from 292 DIF pre ord	70,400.00	0.00	0.00%	70,400.00	x
217-0001-61100	Transfer in from 292 DIF new ord	120,000.00	23,818.80	19.85%	150,000.00	x
217-0001-61100	Transfer in from LT Quarterly prnts	15,000.00	7,500.00	50.00%	15,000.00	x
	Total Transfers In	205,400.00	31,318.80		235,400.00	
	Total BB, Revs, Transfers in	217,616.00	43,534.75	20.01%	249,400.00	
Expenses						
217-4003-55030	CONTRACT - PROFESSIONAL SERVIC	10,000.00	3,182.40	31.82%	10,000.00	Ench sunset 150 x 6 mo, 2 S&R x 500, Evan Firestone 2500 disc golf, 1000 basket care, + 4600 extra
217-4003-56020	SUPPLIES - GENERAL OFFICE	10,000.00	256.65	2.57%	10,000.00	1000 signage kv park, signage jr500, benches 500 supplies, +8000 extra
217-4003-58999	OTHER CAPITAL PURCHASES	190,000.00	23,818.80	12.54%	220,400.00	DIFs
	Total Expenses	210,000.00	27,257.85	12.98%	240,400.00	
	Total Expenses & Transfers out	210,000.00	27,257.85		240,400.00	
	Net Income	-4,600.00	4,060.95		-5,000.00	
	Fund Balance	7,616.00	16,276.90		9,000.00	

INTERGOVERNMENTAL GRANTS

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	FY25 Proposed Budget
Caselle acctnt #	Revenue			
	Beginning Balance	0.00	0.00	166,000.00
				1/2 minus 8000

PCNT

Revenues

218-0001-47399	OTHER STATE DISTRIBUTIONS (RES)	348,000.00	0.00	174,000.00
	Total Revenues	348,000.00	0.00	174,000.00

0.00% other 1/2

0.00%

Transfers In

218-0001-61100	Transfer in from 110 Gen Fund	348,000.00	3,000.00	340,000.00 x
	Total Transfers In	348,000.00	3,000.00	854,000.00
	Total BB, Revs, Transfers in	696,000.00	0.00	1,028,000.00

Transfers Out

218-0001-61200	Transferout to 110 Gen Fund	348,000.00	0.00	340,000.00 x
	Total Transfers Out	348,000.00	6,000.00	340,000.00

Expenses

218-2002-51020	SALARIES - FULL TIME POSITIONS	35,000.00	1,853.04	10,000.00	5.29%
218-2002-52010	FICA - REGULAR	2,800.00	111.8	620.00	3.99%
218-2002-52011	FICA - MEDICARE	1,000.00	26.16	145.00	2.62%
218-2002-52020	RETIREMENT	500.00	166.59	1,202.00	33.32%
218-2002-52030	HEALTH AND MEDICAL PREMIUMS	700.00	236.95	1,793.00	33.85%
218-2002-52040	LIFE INSURANCE PREMIUMS	100.00	1.16	9.00	1.16%
218-2002-52050	DENTAL INSURANCE PREMIUMS	100.00	19.52	115.00	19.52%
218-2002-52060	VISION INSURANCE MEDICAL PREMI	100.00	3.45	21.00	3.45%
218-2002-52080	OTHER INSURANCE PREMIUMS	200.00	0.95	100.00	0.48%
218-2202-55020	ATTORNEY FEES	2,000.00	0	11,487.00	0.00%
218-2002-55030	CONTRACT - PROFESSIONAL SERVIC	303,000.00	0	303,000.00	0.00%
218-2002-56020	SUPPLIES - GENERAL OFFICE	2,000.00	109.04	11,487.00	5.45%
218-2002-56040	SUPPLIES/FURNITURE/FIXTURES/	0.00	0	21.00	0.00%
218-2002-57090	PRINTING/PUBLISHING/ADVERTISIN	500.00	0		0.00%
	Total Expenses	348,000.00	2,528.66	340,000.00	

Total Expenses & Transfers out

696,000.00	2,528.66	340,000.00
------------	----------	------------

Net Income

0.00	-2,528.66	-166,000.00
------	-----------	-------------

Fund Balance

0.00	-2,528.66	0.00
------	-----------	------

AMERICAN RESCUE PLAN ACT				
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	FY25 Proposed Budget
Caselle acct #	Revenue			
	Beginning Balance	12,609.00	12,609.00	12,609.00
Expenses				
260-2002-58020	EQUIPMENT & MACHINERY	12,609.00	0	12,609.00
	Total Expenses	12,609.00	0	12,609.00
Total Expenses & Transfers out		12,609.00	0.00	12,609.00
Net Income		-12,609.00	0.00	-12,609.00
Fund Balance		0.00	12,609.00	0.00

PCNT

0.00%

CANNABIS REGULATION ACT				
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT
Caselle acctnt #	Revenue			
	Beginning Balance	0.00	0.00	
Revenues				
280-0001-42700	CANNABIS EXCISE TAX	500	0	0.00%
	Total Revenues	500	0	
Transfers Out				
280-0001-61200	Transfer to 110 s Gen Op Acout	0.00	0.00	
	Total Transfers Out	0.00	0.00	
Expenses				
280-2002-57999	OTHER OPERATING COSTS	15	0	0.00%
	Total Expenses	15	0	
Total Expenses & Transfers out		15.00	0.00	20,015.00
Net Income		485.00	0.00	4,985.00
Fund Balance		485.00	0.00	4,985.00

FIRE DONATIONS				
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	FY25 Proposed Budget
PCNT				
Caselle acctnt #	Revenue		10,370.00	10,000.00
	Beginning Balance		10,370.11	
Revenues				
290-0001-46010	CONTRIBUTIONS/DONATIONS	500.00	200.00	200.00
290-0001-46030	INTEREST INCOME	100.00	0.00	10.00
	Total Revenues	600.00	200.00	210.00
	Total BB, Revs	10,970.00	10,570.11	10,210.00
Expenses				
290-2002-53030	TRAVEL - EMPLOYEES	500.00	0.00	500.00
290-2002-54050	MAINTENANCE & REPAIR - FURNITU	1,000.00	0.00	1,000.00
290-2002-55030	CONTRACT - PROFESSIONAL SERVIC	1,000.00	0.00	1,000.00
290-2002-56110	Supplies - Uniforms			0.00
290-2002-56020	SUPPLIES - GENERAL OFFICE	1,500.00	489.63	1,500.00
290-2002-56040	SUPPLIES - FURNITURE/FIXTURES/	500.00	0.00	500.00
290-2002-56999	SUPPLIES - OTHER	500.00	0.00	3,500.00
290-2002-57050	EMPLOYEE TRAINING	500.00	0.00	500.00
290-2002-57999	OTHER OPERATING COSTS	50.00	0.00	10.00
290-2002-58020	EQUIPMENT & MACHINERY	5,000.00	0.00	0.00
	Total Expenses	10,550.00	489.63	8,510.00
Total Expenses & Transfers out		10,550.00	489.63	8,510.00
Net Income		-9,950.00	-289.63	-8,300.00
Fund Balance		420.00	10,080.48	1,700.00

this is not an option

includes uniforms

only one

EMS DONATIONS					PCNT
Account	Description	Adjusted Budget		FY25 Proposed Budget	
Caselle acctnt #	Revenue		12/31/2023		
	Beginning Balance		37,080.00	37,079.92	
Revenues					
291-0001-46010	CONTRIBUTIONS/DONATIONS		5,763.00	4,000.00	
291-0001-46030	INTEREST INCOME		100.00	0.00	
	Total Revenues		3,100.00	5,763.00	
	Total BB, Revs, Transfers in		40,180.00	42,842.92	
Expenses					
291-2002-53030	TRAVEL - EMPLOYEES		250.00	250.00	
291-2002-54050	MAINTENANCE & REPAIR - FURNITU		500.00	500.00	
291-2002-55030	CONTRACT - PROFESSIONAL SERVIC		5,000.00	5,000.00	
291-2002-56020	SUPPLIES - GENERAL OFFICE		5,000.00	5,000.00	
291-2002-56040	SUPPLIES - FURNITURE/FIXTURES/		7,750.00	7,750.00	
291-2002-56999	SUPPLIES - OTHER		5,000.00	5,000.00	
291-2002-57050	EMPLOYEE TRAINING		1,000.00	1,000.00	
291-2002-58020	EQUIPMENT & MACHINERY		6,000.00	6,000.00	
	Total Expenses		30,500.00	3,244.45	
Total Expenses & Transfers out			30,500.00	0.00	
Net Income			-27,400.00	4,000.00	
Fund Balance			9,680.00	40,000.00	

PARKS REC IMPACT FEE					FY25 Proposed Budget
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT	
Caselle acctnt #	Revenue		186,859.77		
	Beginning Balance	186,860.00	186,859.77		195,603.00
	Revenue				
292-0001-44270	IMPACT FEES	100,000.00	3,669.37	3.67%	30,000.00
292-0001-46030	INTEREST INCOME	15.00	623.97	4159.80%	1,200.00
	Total Revenues	100,015.00	4,293.34	4.29%	31,200.00
	Total BB, Revs, Transfers in	286,875.00	191,153.11		226,803.00
	Trnsfers out				
292-0001-61200	Transfer out to 217 DIF pre ord	70,400.00	0.00	0.00%	70,400.00
292-0001-61200	Transfer out to 217 DIF new ord	120,000.00	23,818.80	19.85%	150,000.00
292-0001-61200	Total Transfers Out	190,400.00	23,818.80		220,400.00
	Total Expenses	190,400.00	23,818.80		220,400.00
	Total Expenses & Transfers out	190,400.00	23,818.80		220,400.00
	Net Income	-90,385.00	-19,525.46		-189,200.00
	Fund Balance	96,475.00	167,334.31		6,403.00

WATER SYSTEM DEV IMPACT FEE				
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	
PCNT				
Caselle acctnt #	Revenue		12/31/2023	
	Beginning Balance	233,941.00	233,940.92	285,000.00
Revenues				
293-0001-44270	IMPACT FEES	160,000.00	3,795.04	2.37%
293-0001-46030	INTEREST INCOME	50.00	825.83	1651.66%
	Total Revenues	160,050.00	4,620.87	32,000.00
	Total BB, Revs, Transfers in	393,991.00	238,561.79	317,000.00
293-0001-61200	Transfer out to 535 DIF new ord collected	60,000.00		0.00%
293-0001-61200	Transfer out to 535 DIF new ord expected	160,000.00	0	0.00%
293-0001-61200	Total transfers Out	220,000.00	0.00	300,000.00
	Total Expenses	220,000.00	0.00	300,000.00
Total Expenses & Transfers out		220,000.00	0.00	300,000.00
Net Income		-59,950.00	4,620.87	-268,000.00
Fund Balance		173,991.00	238,561.79	17,000.00

0.00% Kachina Dist lines, Kachina tank

0.00%

0.00%

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

300,000.00

WASTEWATER SYSTEM DEV IMPACT FEE

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL
---------	-------------	-------------------------	-------------

PCNT

Caselle acct #	Revenue		12/31/2023
	Beginning Balance	432,476.00	432,476.28

Revenues

294-0001-44270	IMPACT FEES	300,000.00	7,012.03
294-0001-46030	INTEREST INCOME	100.00	1,526.67
	Total Revenues	300,100.00	8,538.70
	Total BB, Revs, Transfers in	732,576.00	441,014.98

294-0001-61200	Transfer out to 536 DIF new ord collected	110,000.00	
294-0001-61200	Transfer out to 536 DIF new ord expected	300,000.00	0
294-0001-61200	Total transfers Out	410,000.00	0.00
	Total Expenses	410,000.00	0.00

Total Expenses & Transfers out

	410,000.00	0.00
--	------------	------

Net Income

	-109,900.00	8,538.70
--	-------------	----------

Fund Balance

	322,576.00	441,014.98
--	------------	------------

277,000.00 527k minus FY24 transfers for blowrs and IWS

2.34%	30,000.00	ombo
1526.67%	3,600.00	combo
	33,600.00	
	310,600.00	

0.00%	300,000.00	x
0.00%	0.00	
	300,000.00	combo
	300,000.00	

DPS IMPACT FEE									
Account	Description	FY24	FY24 ACTUAL	Proposed Budget		FY25			
Caselle acctnt #	Revenue		12/31/2023						
	Beginning Balance	421,752.00	421,752.41						
Revenue									
296-0001-44270	IMPACT FEES	170,000.00	4,146.90			30,000.00		combo	
296-0001-46030	INTEREST INCOME	50.00	1480.34			3,600.00		combo	
	Total Revenues	170,050.00	5,627.24			33,600.00			
	Total BB, Revs, Transfers in	591,802.00	427,379.65			583,600.00			
Transfers out									
296-0001-61200	Transfer out to 111/206 % DIF pre ord	178,000.00	0.00			178,000.00		split but can change if needed	
296-0001-61200	Transfer out to 206 DIF new ord	230,000.00	0.00			400,000.00		x	
296-0001-61200	Total Transfers Out	408,000.00	0.00			578,000.00		combo	
	Total Expenses	408,000.00	0.00			578,000.00			
Total Expenses & Transfers out		408,000.00	0.00			578,000.00			
Net Income		-237,950.00	5,627.24			-544,400.00			
Fund Balance		183,802.00	427,379.65			5,600.00			

ROADS IMPACT FEE					
Account	Description	FY24	FY24 ACTUAL		
		Adjusted Budget			
Caselle acctnt #	Revenue		12/31/2023		
	Beginning Balance		357,908.00		357,907.53
	Revenue				
297-0001-44270	IMPACT FEES		180,000.00		5,252.73
297-0001-46030	INTEREST INCOME		100.00		1261.71
	Total Revenues		180,100.00		6,514.44
	Total BB, Revs, Transfers in		538,008.00		364,421.97
	Expenses				
297-0001-61200	Transfer out to 216 DIF pre ord		70,000.00		0.00
297-0001-61200	Transfer out to 216 DIF new ord		267,000.00		0.00
297-0001-61200	Total Transfers Out		337,000.00		0.00
	Total Expenses		337,000.00		0.00
	Total Expenses & Transfers out		337,000.00		0.00
	Net Income		-156,900.00		6,514.44
	Fund Balance		201,008.00		364,421.97

OTHER REVENUE BOND DEBT SERV

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT	FY25 Proposed Budget
Caselle acct #	Revenue				
	Beginning Balance	862,735.00	862,735.41		862,735.00
	Revenues				
403-0001-46030	INTEREST INCOME	1,000.00	221.50	22.15%	
	Total Revenues	1,000.00	221.50		0.00

Transfers In

403-0001-61100	Transfer from 110 HH USDA Loan pmt	360,000.00	159,560.68	44.32%	572,577.00 x
403-0001-61100	Transfer from 110 HH USDA Asset Rese	27,433.00	13,711.02	49.98%	27,423.00 x
403-0001-61100	Transfer from 501 DS USDA	34,099.00	15,738.00	46.15%	31,476.00 x
403-0001-61100	Transfer from 503 DS USDA	136,318.00	62,916.00	46.15%	125,832.00 x
	Total Transfers in	557,850.00	251,925.70	45.16%	757,308.00
	Total BB, Revs, Transfers in	1,421,585.00	1,114,882.61		1,620,043.00

Expenses

403-2002-59010	DEBT SERVICE - PRINCIPAL PAYME	132,000.00	59,644.20	45.19%	132,000.00 potential
403-2002-59020	DEBT SERVICE - INTEREST PAYMEN	180,000.00	83,623.80	46.46%	180,000.00 potential
	Total Expenses	312,000.00	143,268.00		312,000.00 actual combined total is \$286,536

Net Income 246,850.00 108,879.20 445,308.00

Fund Balance 1,109,585.00 971,614.61 1,308,043.00

WATER ENTERPRISE		FY24		FY24 ACTUAL		PCNT	FY25 Proposed Budget
Account	Description	Adjusted Budget		12/31/2023			
Caselle acct#	Revenue	15,707.00		15,707.16			15,000.00
	Beginning Balance						
	Revenues						
501-0001-44220	WATER USE FEES	187,421.00		102,328.30		54.60%	225,000.00
501-0001-44990	OTHER CHARGES FOR SERVICES	5,000.00		8,657.40		173.15%	6,000.00
501-0001-46900	MISCELLANEOUS - OTHER	100.00		66.41		66.41%	100
	Total Revenues	192,521.00		111,052.11			231,100.00
TRANSFERS							
501-0001-61100	TRANSFERS IN from 110	225,000.00		55,000.00		24.44%	225,000.00 salary
	Total Transfers In	225,000.00		55,000.00			225,000.00
	Total BB, Revs, Transfers in	433,228.00		181,759.27			471,100.00
Transfers Out							
501-0001-61200	Transfer to 535 for WTB 776 Chlor Stat	26,250.00		0.00		0.00%	26,247.00 x
501-0001-61200	Transfer to 535 for WTB 951 Kchina Water Tk	8,731.00		0.00		0.00%	8,731.00 x
501-0001-61200	Transfer to 403 DS USDA	34,099.00		15,738.00		46.15%	31,476.00 x
	Total Transfers Out	69,080.00		15,738.00		22.78%	66,454.00

Account	Description	FY24	FY24 ACTUAL	PCNT	FY25
		Adjusted Budget			Proposed Budget
Expenses					
501-6003-51020	SALARIES - FULL-TIME POSITIONS	152,000.00	78,400.24	51.58%	181,166.00
501-6003-51060	SALARIES - OVERTIME	9,000.00	5,478.46	60.87%	9,000.00
501-6003-52010	FICA - REGULAR	10,013.00	5,126.18	51.20%	11,791.00
501-6003-52011	FICA - MEDICARE	2,400.00	1,198.86	49.95%	2,758.00
501-6003-52020	RETIREMENT	14,360.00	7,173.37	49.95%	15,618.00
501-6003-52030	HEALTH AND MEDICAL PREMIUMS	32,000.00	15,364.68	48.01%	34,080.00
501-6003-52040	LIFE INSURANCE PREMIUMS	170.00	74.40	43.76%	171.00
501-6003-52050	DENTAL INSURANCE PREMIUMS	2,040.00	992.41	48.65%	2,177.00
501-6003-52060	VISION INSURANCE MEDICAL PREMI	370.00	172.67	46.67%	384.00
501-6003-52080	OTHER INSURANCE PREMIUMS	400.00	84.40	21.10%	600
501-6003-52120	WORKERS' COMPENSATION (SELF IN	1,200.00	1,174.65	97.89%	1,120.00
501-6003-52999	OTHER EMPLOYEE BENEFITS	1,000.00	0.00	0.00%	1,000.00
501-6003-53030	TRAVEL - EMPLOYEES	3,000.00	946.56	31.55%	3,000.00
501-6003-54050	MAINTENANCE & REPAIR - FURNITU	11,800.00	164.58	1.39%	12,000.00
501-6003-55020	CONTRACT - ATTORNEY FEES	500.00	0.00	0.00%	500
501-6003-55030	CONTRACT - PROFESSIONAL SERVIC	18,520.00	2,356.32	12.72%	20,000.00
501-6003-55999	CONTRACT - OTHER SERVICES	600.00	116.29	19.38%	0
501-6003-56010	SOFTWARE	2,350.00	259.40	11.04%	8,400.00
501-6003-56020	SUPPLIES - GENERAL OFFICE	12,000.00	2,790.41	23.25%	12,000.00
501-6003-56040	SUPPLIES - FURNITURE/FIXTURES/	6,000.00	1,628.04	27.13%	6,000.00
501-6003-56090	SUPPLIES - SAFETY	1,500.00	465.85	31.06%	1,500.00
501-6003-56999	SUPPLIES - OTHER	475.00	0.00	0.00%	500
501-6003-57050	EMPLOYEE TRAINING	1,800.00	706.00	39.22%	1,800.00
501-6003-57070	INSURANCE - GENERAL LIABILITY/	29,366.00	29,365.75	100.00%	44,090.00
501-6003-57080	POSTAGE	500.00	156.60	31.32%	500
501-6003-57140	RENT OF LAND/BUILDING	100.00	0.00	0.00%	0
501-6003-57150	SUBSCRIPTIONS & DUES	800.00	240.00	30.00%	800
501-6003-57160	TELECOMMUNICATIONS	17,300.00	1,417.38	8.19%	17,000.00
501-6003-57170	UTILITIES - ELECTRICITY	8,500.00	4,375.37	51.47%	15,000.00
501-6003-57171	UTILITIES - NATURAL GAS	100.00	0.00	0.00%	100
501-6003-57999	OTHER OPERATING COSTS	1,000.00	380.32	38.03%	1,000.00
Total Expenses		341,164.00	160,609.19		404,055.00
Total Expenses & Transfers out		410,244.00	176,347.19		470,509.00
Net Income		7,277.00	-10,295.08		-14,409.00
Fund Balance		22,984.00	5,412.08		591.00

tak is Quickwater, SALY 600
missions for new master meters 13x600, including cell service-dues

116211

chems
saly per gabe

NMSIF

over due to possible new res meters getting internet/cell service
mission system at green tank and chlorine bldg and booster statin -new booster station
10,000 adj for ty and 5,000 add new booster
placeholder
Water storage and water cons fee

341,164 budg ly	over prev yr	
404,055 budg ty	payroll	35000
-62,891 over	ins	15000
	software	8000
	elec	7000
		65000
	15% exp up	

SOLID WASTE ENTERPRISE

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023
Caselle acctnt #	Revenue		
	Beginning Balance	316,940.00	316,939.74

PCNT

FY25 Proposed Budget
150,000.00

502-0001-44990	OTHER CHARGES FOR SERVICES	70,000.00	34,790.54
	Total Revenues	70,000.00	34,790.54
	Total BB, Revs, Transfers in	386,940.00	351,730.28

49.70% salary on track for this, no raise in SW rates LY

70,000.00
70,000.00
220,000.00

Expenses

502-6004-51020	SALARIES - FULL TIME POSITIONS	37,500.00	6,866.06
502-6004-51060	SALARIES - OVERTIME	700.00	0.00
502-6004-52010	FICA - REGULAR	2,300.00	418.25
502-6004-52011	FICA - MEDICARE	535.00	97.82
502-6004-52020	RETIREMENT	3,950.00	666.75
502-6004-52030	HEALTH AND MEDICAL PREMIUMS	13,200.00	2,012.99
502-6004-52040	LIFE INSURANCE PREMIUMS	100.00	8.46
502-6004-52050	DENTAL INSURANCE PREMIUMS	885.00	133.30
502-6004-52060	VISION INSURANCE MEDICAL PREMI	100.00	23.27
502-6004-52080	OTHER INSURANCE PREMIUMS	50.00	5.54
502-6004-52120	WORKERS' COMPENSATION (SELF IN	200.00	194.53
502-6004-53030	TRAVEL - EMPLOYEES	600.00	0.00
502-6004-55030	CONTRACT - PROFESSIONAL SERVIC	102,850.00	25,052.17
502-6004-56010	SOFTWARE	250.00	100.88
502-6004-56020	SUPPLIES - GENERAL OFFICE	5,000.00	0.00
502-6004-56040	SUPPLIES - FURNITURE/FIXTURES/	500.00	0.00
502-6004-57050	EMPLOYEE TRAINING	500.00	0.00
502-6004-57080	POSTAGE	200.00	39.15
502-6004-57150	SUBSCRIPTIONS & DUES	200.00	97.23
502-6004-57170	UTILITIES - ELECTRICITY	600.00	300.00
502-6004-58020	EQUIPMENT & MACHINERY	150,000.00	0.00
	Total Expenses	320,220.00	36,016.40

18.31%	23,307.00
0.00%	500.00
18.18%	1,477.00
18.28%	346.00
16.88%	1,202.00
15.25%	4,267.00
8.46%	22.00
15.06%	273.00
23.27%	48.00
11.08%	50.00
97.27%	200.00 NMSIF
0.00%	600.00
24.36%	100,000.00
40.35%	205.00 tak is Quickwater
0.00%	5,000.00 clothing etc, ppe
0.00%	500.00
0.00%	500.00
19.58%	100.00
48.62%	300.00 ring camera 110 yr & LY amount
50.00%	600.00
0.00%	50,000.00 see what we have
	189,497.00

Net Income	-250,220.00	-1,225.86
Fund Balance	66,720.00	315,713.88

-119,497.00
30,503.00

WASTEWATER/SEWER ENTERPRISE					PCNT	FY25 Proposed Budget
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023			
Caselle acct #	Revenue					
	Beginning Balance	125,771.00	125,770.87			120,000.00
	Revenues					
503-0001-44230	UTILITY SERVICE FEES	829,201.00	409,313.12	49.36%	920,000.00	ly x .25
503-0001-44990	OTHER CHARGES FOR SERVICES	1,000.00	1,926.94	192.69%	2,000.00	
	Total Revenue	830,201.00	411,240.06		922,000.00	
TRANSFERS						
503-0001-61100	TRANSFERS IN from 110	110,000.00	0	0.00%	110,000.00	x
	Total Transfers In	110,000.00	0		110,000.00	
	Total BB, Revs, Transfers in	1,065,972.00	537,010.93		1,152,000.00	
Transfers Out						
503-0001-61200	Transfer to 536 for WWTP#1438049	101,287.00	101,287.00		101,288.00	x
503-0001-61200	Transfer to 403 DS USDA	136,318.00	62,916.00		125,832.00	x
	Total Transfers Out	237,605.00	164,203.00		227,120.00	

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	PCNT	FY25 Proposed Budget
Expenses					
503-6005-51020	SALARIES - FULL-TIME POSITIONS	200,000.00	100,629.89	50.31%	237,354.00
503-6005-51060	SALARIES - OVERTIME	6,000.00	3,198.07	53.30%	8,000.00
503-6005-52010	FICA - REGULAR	12,555.00	6,342.97	50.52%	15,212.00
503-6005-52011	FICA - MEDICARE	3,000.00	1,493.79	49.79%	3,558.00
503-6005-52020	RETIREMENT	29,830.00	9,510.86	31.88%	20,424.00
503-6005-52030	HEALTH AND MEDICAL PREMIUMS	74,500.00	17,938.78	24.08%	43,970.00
503-6005-52040	LIFE INSURANCE PREMIUMS	420.00	94.15	22.42%	221.00
503-6005-52050	DENTAL INSURANCE PREMIUMS	5,100.00	1,194.76	23.43%	2,808.00
503-6005-52060	VISION INSURANCE MEDICAL PREMI	900.00	202.10	22.46%	495.00
503-6005-52080	OTHER INSURANCE PREMIUMS	400.00	118.42	29.61%	500.00
503-6005-52120	WORKERS' COMPENSATION (SELF IN	800.00	750.78	93.85%	1,270.00
503-6005-52999	OTHER EMPLOYEE BENEFITS	3,500.00	0.00	0.00%	3,500.00
503-6005-53030	TRAVEL - EMPLOYEES	3,000.00	1,120.01	37.33%	3,000.00
503-6005-54050	MAINTENANCE & REPAIR - FURNITU	8,750.00	476.66	5.45%	9,000.00
503-6005-55030	CONTRACT - PROFESSIONAL SERVIC	83,300.00	19,646.99	23.59%	168,000.00
503-6005-55999	CONTRACT - OTHER SERVICES	500.00	80.00	16.00%	0.00
503-6005-56010	SOFTWARE	3,950.00	1,080.84	27.36%	2,200.00
503-6005-56020	SUPPLIES - GENERAL OFFICE	6,000.00	2,109.27	35.15%	10,000.00
503-6005-56040	SUPPLIES - FURNITURE/FIXTURES/	10,000.00	5,246.35	52.46%	10,000.00
503-6005-56050	SUPPLIES - JANITORIAL/MAINTENA	5,000.00	893.18	17.86%	1,000.00
503-6005-56090	SUPPLIES - SAFETY	2,500.00	634.60	25.38%	2,500.00
503-6005-56120	SUPPLIES - VEHICLE FUEL	500.00	0.00	0.00%	500.00
503-6005-56999	SUPPLIES - OTHER	40,000.00	10,291.69	25.73%	40,000.00
503-6005-57050	EMPLOYEE TRAINING	3,000.00	706.00	23.53%	3,000.00
503-6005-57070	INSURANCE - GENERAL LIABILITY/	45,424.00	45,423.75	100.00%	79,200.00
503-6005-57080	POSTAGE	4,400.00	1,025.94	23.32%	3,000.00
503-6005-57130	RENT OF EQUIPMENT/MACHINERY	1,000.00	0.00	0.00%	1,000.00
503-6005-57150	SUBSCRIPTIONS & DUES	630.00	30.00	4.76%	700.00
503-6005-57160	TELECOMMUNICATIONS	4,000.00	724.93	18.12%	2,000.00
503-6005-57170	UTILITIES - ELECTRICITY	66,000.00	18,005.13	27.28%	66,000.00
503-6005-57171	UTILITIES - NATURAL GAS	25,000.00	4,060.68	16.24%	25,000.00
503-6005-57172	UTILITIES - PROPANE/BUTANE	6,750.00	6,681.06	98.98%	7,000.00
Total Expenses		656,709.00	259,711.65	39.55%	770,412.00
Total Expenses & Transfers out		894,314.00	423,914.65		997,532.00
Net Income		45,887.00	-12,674.59		34,468.00
Fund Balance		171,658.00	113,096.28		154,468.00

prodigy, halls
 combo w 55030
 hyperion 14,000 one time charge no annual fee paid fy24 from 536
 2200 tak is Quickwater, saly

more in 56999
 take sludge to landfill 1-2 x yr
 cherns
 sally per gabe
 NMSIF
 fed ex and billing stamps
 see last yr
 and cell phone rims
 1 x year or ev 3 yrs?

656,709.00 ly	contract	85000
768,718.00 ty	ins	34000
-112,009.00 over		119000
15% expenses more		

FIRE ENTERPRISE (Wildland Coordinatoer &Supplies)				
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT FY25 Proposed Budget
Caselle acct #	Revenue			
	Beginning Balance	0.00	0.00	16,000.00
				1000 and 15000 Wcoord not spent
516-0001-46050	Joint Power Agreements Income	2,000.00	0.00	5,000.00
516-0001-47499	Other State Grants	45,000.00	0.00	45,000.00
	Total Revs	47,000.00	0.00	50,000.00
TRANSFERS				
Transfers In				
516-0001-61100	Transfer in from 110 GEN OP	50,000.00	0.00	50,000.00 x
	Total Transfers in	50,000.00	0.00	50,000.00
	Total BB, Revs, Transfers in	97,000.00	0.00	116,000.00
Transfers Out				
516-0001-61200	Tranfer out to 110 GEN OP	50,000.00	0.00	50,000.00 x
	Total Transfers Out	50,000.00	0.00	50,000.00
Expenses				
516-3003-55030	CONTRACT - PROFESSIONAL SERVIC		0.00	40,000.00
516-3003-56020	SUPPLIES - GENERAL OFFICE	25,000.00	0.00	800.00
516-3002-56030	Field Supplies	800.00	0.00	3,000.00
516-3002-56040	SUPPLIES - FURNITURE/FIXTURES/	3,000.00	0.00	10,000.00
516-3003-56090	SUPPLIES - SAFETY	10,000.00	0.00	7,000.00
206-3003-56120	SUPPLIES - VEHICLE FUEL	7,000.00	0.00	100.00
206-3003-57160	TELECOMMUNICATIONS	100.00	0.00	100.00
	Total Expenses	46,000.00	0.00	61,000.00
Total Expenses & Transfers out			0.00	111,000.00
Net Income			0.00	-11,000.00
Fund Balance			0.00	5,000.00

RENTAL ENTERPRISE

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT	FY25 Proposed Budget
---------	-------------	-------------------------	---------------------------	------	-------------------------

Caselle acctnt #	Revenue		12/31/2023		
	Beginning Balance	75,219.00	75,219.32		100,000.00

TRANSFERS

Transfers In

528-0001-61100	Transfer from 111-rent	27,000.00	14,000.00	51.85%	33,000.00
528-0001-61100	Transfer from 110 1 office	12,000.00	6,000.00	50.00%	12,000.00
528-0001-61100	Transfer from 206 1 office	24,000.00	11,000.00	45.83%	12,000.00
528-0001-61100	Transfer from 110 shortfalls	10,000.00	0.00	0.00%	10,000.00
528-0001-61100	Total Transfers in	73,000.00	31,000.00	42.47%	67,000.00
	Total BB, Revs, Transfers in	148,219.00	106,219.32		167,000.00

Expenses

528-2002-54010	MAINTENANCE & REPAIRS - B	10,000.00	567.21	5.67%	10,000.00
528-2002-55020	CONTRACT - ATTORNEY FEES	500.00	0.00	0.00%	500
528-2002-55030	CONTRACT - PROFESSIONAL S	30,000.00	3,483.09	11.61%	100,000.00
528-2002-56050	SUPPLIES - JANITORIAL/MAIN	2,000.00	23.98	1.20%	2,000.00
528-2002-57160	TELECOMMUNICATIONS	3,300.00	1,636.05	49.58%	3,500.00
528-2002-57170	UTILITIES - ELECTRICITY	1,900.00	253.69	13.35%	1,000.00
528-2002-57171	UTILITIES - NATURAL GAS	3,000.00	596.00	19.87%	2,000.00
	Total Expenses	50,700.00	6,560.02		119,000.00

Net Income

22,300.00

-52,000.00

Fund Balance

97,519.00

48,000.00

24,439.98

99,659.30

O & M RESERVE						
Account	Description	FY24	FY24 ACTUAL		PCNT	
		Adjusted Budget				
Caselle acct #	Revenue		12/31/2023			
	Beginning Balance	427,350.00	427,349.67			
TRANSFERS						
534-0001-61100	Transfer in from 110	50,000.00	0	0.00%	50,000.00	
	Total Transfers In	50,000.00	0		50,000.00	
	Total BB, Revs, Transfers in	477,350.00	427,349.67		350,000.00	
534-0001-61200	Transfer Out to Roads equip	100,000.00	0	0.00%	100,000.00	
	Total Transfers Out	100,000.00	0.00		100,000.00	
	Net Income	-50,000.00	0.00		-50,000.00	
	Fund Balance	377,350.00	427,349.67		250,000.00	
					Proposed Budget	
					FY25	
					300,000.00	
					50,000.00	
					50,000.00	
					350,000.00	
					100,000.00	
					100,000.00	
					-50,000.00	
					250,000.00	

FUTURE PURCHASES:

Equipment & Tool Purchase Reserves

Equipment	Total Cost	Priority	Year
Box plow	\$ 35,000.00	1	2025
Grader	\$ 350,000.00	2	2026
Comp./Baile	\$ 45,000.00	5	
One Ton Tru	\$ 50,000.00	4	
Dump Truck	\$ 60,000.00	3	
TOTAL	\$ 540,000.00		

WATER DEPRECIATION					
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT	FY25 Proposed Budget
Caselle acct #	Revenue				
	Beginning Balance	75,630.00	75,630.12		500,000.00
Revenues					
535-0001-44990	OTHER CHARGES FOR SERVICES	500	0.00	0.00%	10
535-0001-46030	INTEREST INCOME	50	0.00	0.00%	10
OTHER STATE GRANTS					
535-0001-47499	NMED SAP 20-E2240 STB Booster Pump Station FY2021/Restricted	100,000.00	52,681.45	52.68%	0.00
535-0001-47499	NMED SAP 21-F2393-STB Booster FY2022	385,000.00	0.00	0.00%	385,000.00
535-0001-47499	NMED SAP 23-H4297-GFR Booster 2019 extended			0.00%	315,000.00
535-0001-47499	FY23 Legislative Approp				
535-0001-47499	NMED Fire Hydrants Grant SAP 22-G2437-STB	200,000.00	0.00	0.00%	0.00
535-0001-47499	NMED leak repairs SAP 22-G2434-STB	50,000.00	0.00	0.00%	38,000.00
535-0001-47499	NM Subaward grant 22-ZG1017-2 CSFRF Water system repairs	750,000.00	280,078.95	37.34%	0.00
535-0001-47499	FY24 Legislative Approp				1,700,000.00
	Total Revenue	1,485,550.00	332,760.40		2,438,020.00
Transfers In					
535-0001-61100	Transfer from 110 for Water GRT 7%	190,000.00	49,362.16	25.98%	220,000.00
535-0001-61100	Transfer from 112 Gen res	400,000.00	400,000.00	100.00%	400,000.00
535-0001-61100	Transfer in from 293 Water Sys DIF	60,000.00	0.00	0.00%	300,000.00
535-0001-61100	Transfer in from 293 Water Sys DIF	160,000.00	0.00	0.00%	
535-0001-61100	Transfer from 501 - WTB 776 Chlorination	26,250.00	0.00	0.00%	26,247.00
535-0001-61100	Transfer from 501 - WTB Kachina Water Tank #0951	8,731.00	0.00	0.00%	8,731.00
535-0001-61100	Total transfers In	844,981.00	449,362.16	combo	954,978.00
	Total BB, Revs, Transfers in	2,406,161.00	857,752.68		3,892,998.00

Account	Description	FY24 Adjusted Budget	FY24 ACTUAL	PCNT	FY25 Proposed Budget
Expenses					
535-6003-54050	MAINTENANCE & REPAIR - FURNITU	202,500.00	30,839.53	440.00%	200,000.00
535-6003-55020	CONTRACT - ATTORNEY FEES	10,000.00	2,367.07	70.00%	10,000.00
535-6003-55030	CONTRACT - PROFESSIONAL SERVIC	1,360,000.00	624,693.93	1760.00%	500,000.00
535-6003-56999	SUPPLIES - OTHER	50,000.00	6,873.32	6870.00%	100,000.00
535-6003-58040	INFRASTRUCTURE	220,000.00	24,589.65	1120.00%	2,588,000.00
	phenix water line replacement 1.7M				1/2 DIF 150,000
	booster pump station 2 grants 700,000				15 meters w registers 4500
	kachina water lines state grant 38,000				
	DIF Kachina tank and distribution lines 150,000				1/2 DIF 150,000
535-6003-58999	OTHER CAPITAL PURCHASES	460,000.00	0	0.00%	300,000.00
	13,000 Core and Main Neptune 360 upgrade meter reader & setup				
	4,600 TAK Neptune 360 upgrade software purchase				
535-6003-59010	DEBT SERVICE - PRINCIPAL PAYME	34,265.00	0	0.00%	34,350.00
	NMFA WTB Loan #WTB0951 - Debt Repay/Prin \$8,494 FY25				
	NMFA WTB Loan #WTB776 - Debt Repay/Prin \$25,856 FY25				
535-6003-59020	DEBT SERVICE - INTEREST PAYMEN	714.00	0	0.00%	627.00
	NMFA WTB Loan #WTB0951 - Debt Repay/Int \$236.52 FY25				
	NMFA WTB Loan #WTB776 - Debt Repay/Int \$390.28				
Total Expenses		2,337,479.00	689,363.50		3,732,977.00
Net Income		-6,948.00	92,759.06		-339,979.00
Fund Balance		68,682.00	168,389.18		160,021.00

SEWER DEPRECIATION					FY25 Proposed Budget	
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	PCNT		
Caselle acct #					280,000.00	
	Revenue					
	Beginning Balance	288,371.00	288,370.92			
	Revenues					
536-0001-44990	OTHER CHARGES FOR SERVICES	500.00	0.00	0.00%	10	
536-0001-46030	INTEREST INCOME	10.00	0.00	0.00%	10	
536-0001-46900	MISCELLANEOUS - OTHER	500,000.00	0.00	0.00%	0.00	
	Total Revenue	500,510.00	0.00		20.00	
Transfers In						
536-0001-61100	Transfer in from 294 WW Sys DIF collected	110,000.00	0.00	0.00%	300,000.00	x
536-0001-61100	Transfer in from 294 WW Sys DIF additional	300,000.00	0.00	0.00%		
536-0001-61100	Transfer in from 503 for WWTP#1438049	101,287.00	101,287.00	100.00%	101,288.00	x
536-0001-61100	Transfer from 112 Gen res	50,000.00	0.00	0.00%	300,000.00	x
	Total transfers In	561,287.00	101,287.00		701,288.00	
	Total BB, Revs, Transfers in	1,350,168.00	389,657.92		981,308.00	
Expenses						
536-6005-55020	CONTRACT - ATTORNEY FEES	30,000.00	7,400.17	24.67%	10,000.00	
536-6005-55030	CONTRACT - PROFESSIONAL SERVIC	115,000.00	0	0.00%		WWTP -final construction fy24 110 from difs paid fy24
536-6005-58020	Equipment & Machinery	500,000.00	0	0.00%	300,000.00	no known yet, for anything that fails ie pump
536-6005-58040	INFRASTRUCTURE	410,000.00	0	0.00%	300,000.00	DIFs
536-6005-58999	OTHER CAPITAL PURCHASES					need est on EQ tank, floor drain
536-6005-59010	DEBT SERVICE - PRINCIPAL PAYME	96,568.00	96,567.77	100.00%	97,727.00	FY24 Hyperion software
536-6005-59020	DEBT SERVICE - INTEREST PAYMEN	4,720.00	4,719.36	99.99%	3,561.00	WWTP#1438049
	Total Expenses	1,156,288.00	108,687.30		711,288.00	WWTP#1438049
Net Income					-9,980.00	
Fund Balance					270,020.00	

CWSRF LOAN BANK ACCTS				
Account	Description	FY24 Adjusted Budget	FY24 ACTUAL 12/31/2023	FY25 Proposed Budget
Caselle acct #				
	Revenue			
	Beginning Balance	213,054.00	213,053.62	220,000.00
	Revenue			
537-0001-46030	INTEREST INCOME	25.00	32.59	60.00
537-0001-46040	INVESTMENT INCOME	8,000.00	5,851.86	12,000.00
	Total Revenue	8,025.00	5,884.45	12,060.00
Expenses				
537-6005-57999	OTHER OPERATING COSTS	60.00	10.00	60.00
	Total Expenses	60.00	10.00	60.00
	Net Income	7,965.00	5,874.45	12,000.00
	Fund Balance	221,019.00	218,928.07	232,000.00

PCNT

16.67%