



**VILLAGE COUNCIL MEETING
BUDGET WORKSHOP
AGENDA**

MEETING TO BE HELD VIA ZOOM TELECONFERENCE
Contact vtsv@vtsv.org for meeting information
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, APRIL 28, 2020 9:15 A.M.

- I. CALL TO ORDER AND NOTICE OF MEETING
- II. ROLL CALL
- III. APPROVAL OF THE AGENDA
- IV. BUDGET WORKSHOP
- V. ADJOURNMENT

**VILLAGE OF TAOS SKI VALLEY
FY 2021 BUDGET SUMMARY**

The Village staff has worked to put together a comprehensive yearly budget to fund daily operations and capital project expenditures. Overall we've tried to be conservative on our revenue projections. Our forecasting for GRT above the baseline, or what is referred to as the increment amount, is set at -20% of the baseline due primarily to the effects of the COVID emergency on our local economy. Other impacts to FY21 budget are; the TIDD take back (initially \$467,000 and annually \$ 31,160) and direct costs of major projects and their maintenance. The FY20 GRT revenue and corresponding FY21 beginning balance may be short of forecast by more than \$200,000. Although we may be positively surprised by FY21 midyear, we feel a conservative estimate is warranted for the yet unknown impact of the pandemic second wave, expected in December.

As with FY20, any positive revenue results will not be earmarked for operations but instead are intended to support Capital projects for FY21; staff stands firm on the recommendation of placing these funds toward stabilizing Capital projects and strengthening reserves to be used at later dates for grant matches, capital purchases/projects, maintenance, or to supplement future loan payments. Presently the loss of expected revenue due to emergency closure of businesses in the Village also places our estimated FY21 beginning balance lower than expected.

The State Requirement for General Fund cash reserve is the equivalent of 1/12 or one average month of expenses and transfers. Because of the unpredictable nature of revenues in the Village, that may fluctuate with the number of snow days, the goal of 6 months operating reserve was advisable. However, since the offseason (May to November) this year will be further affected by COVID recovery and normal operations could be at risk, the General Fund cash reserve may be projected at a 3 month coverage.

The Village General Fund continues to finance Capital improvement expenses for System Development that is not sustained by System Development fees. Required support for depreciation replacement expenditures if not covered by rates, is transferred from the General Fund. These Development projects continue to require support from the General and Enterprise funds in the FY21 budget. A good portion of Incremental GRT set aside into reserves and slated to subsidize the construction for the Village priority Waste Water Treatment Plant (WWTP) upgrade will be expended in FY20. Reserves have been directed to fund the construction of the Waste Water Treatment Plant, to fund capital improvement projects and for debt service/matching funds for grant opportunities.

Our summary total revenue is forecast down substantially for this upcoming fiscal year. This is mainly driven by GRT revenue decreases estimated due to COVID emergency business restrictions. Property tax revenue should not be impacted dramatically; however, enterprise funds, GRT and Lodgers tax revenues continue to be negatively impacted by the required emergency precautions.

Village staff works to maintain the operating costs but overall expenses for capital projects has diminished reserves. For this coming fiscal year Capital projects will continue at a substantially lower level. We are forecasting a summary total of at least \$10,000,000 overall decrease in expenses.

To cover unplanned retirement payout costs of two senior positions and mounting project expenses, the Village has gone without a Superintendent position in Public Works since January of 2018. However with increased facilities, oversight demands and service level expectations it is now budgeted in FY21 to include an additional labor/equipment operator position.

Continued capital improvement projects that are anticipated for this upcoming build season include final work for Kachina Water Tank project and temporary Pumping Station, after Construction site improvements to the Waste Water Treatment Plant site, continued repairs of the Village Complex site, Underground Electricity projects, and Road and Drainage improvements

Funds: 01Water, 02 Sewer, 07 Solid Waste, are enterprise funds and should be self-supporting. Staff continues to work to get to the "true" plant and operation costs for the water/sewer/solid waste systems. The revenues generated by rates are intended to cover operation and capital expenses without subsidy dependence. Historically, fiscal budgets depended overly on volume sales for budget forecasting. The ability to fund the enterprise operations should not rely solely on the shifting usage trends. The dependence on estimating seasonal usage to set rates continues the further instability for enterprise budgets. A dependable revenue predictor that allows for fluctuation in volume and still covers the costs of the service is preferred. In order to gauge the "true" costs for the enterprise operations we need to account for the General Fund subsidized expenses for associated costs for operation such as; depreciation transfer, billing and accounting efforts, professional services, etc., that are occurring but not paid by the Enterprise Funds. The General Fund continues to subsidize the extra expenses not covered by user fees. The careful measurement and evaluation of water usage has given the Village a relatively predictable yearly volume usage to consider when applying rates. Along with stable adjustment predictors for cost increases, a dependable rate adjustment can be incorporated over multiple years. Last year as part of Ordinance 2019- 68 hearing, Staff recommended rate increase formula was rejected and a onetime increase of 4% was approved. Staff has concluded that a yearly increase to both Water/Sewer rates for base and volume usage services is needed to pay for services. Rates should be increased annually by 4% so as to cover all identified expenses of providing service. The annual increase provision will allow for stability over multiple years of the budget and tracking so to link increases to costs of service.

The Legislative action HB326 has required the disciplined budgeting of Solid Waste Enterprise fund rates to cover the actual expenses of the services. Our cost for service will likely increase, with the Taos Regional Landfill Board taking responsibility for recycling as the Town of Taos cuts their support. The likely increase for recycling activities and solid waste hauling fees, points to a need for periodic rate adjustments.

Fund 01 Water: The Water System was predicted to account for 20% of the enterprise fund operations costs and the department was assigned an estimated budget for labor and expenses until the assumption can be fully verified. End of Fiscal Year tracked costs are averaging 19% for water and 81% sewer. Capital transfers are being made from the budget to cover project costs not funded by System Development fees but some capital expense for repair and equipment are also anticipated. The volume of gallons used, tracked with the availability of ski days. A non-reserve contingency fund for meeting emergency needs should be built over time to ensure continuity of service. A System Audit is not budgeted at this time but should be an option for Midyear Budget Adjustment, to develop an Asset Management Plan. GIS files, TIDD As-Built records, locating equipment and staff time are all assets that can bring down the cost of the complete Asset Management Plan but professional services will be needed to finish the AMP. The water system in FY21 anticipates two projects: the

completion of the Kachina Water Tank with temporary Pumping Station and further development of the Gunsight Springs. Note: that the fund balance is negative and will need budget adjustments in order to fund the projects.

Fund 02 Sewer: While transitioning to the new Waste Water Treatment Plant, sewer operations strained to handle the increased peak demand. Though the developing plant did not always operate at optimal levels, corrections to the equipment and operating procedures helped safeguard that health and treatment standards were maintained without undue expenses. A phased multiyear construction was not considered advisable and would have increased costs by at least 10%. The new plant construction schedule was later than the initial plan but the nature of the modular construction allowed for the work to continue through the peak demand of winter season. Legislative funding was obtained and immediately used to pay for \$1.3 million of plant project costs. With \$7,859,306 paid for work to date, \$392,965 remains budgeted for the construction contract. The construction loan will need to be paid, so an ordinance to finish the USDA funding process is underway and will require an estimated annual payment of \$337,280 including required reserves. It is important that enterprise revenues remain strong as payments are only partially covered by the Hold Harmless GRT.

The new Waste Water Treatment plant was substantially complete as of 3/18/20 with final completion review estimated for 5/18/20. The total fees for service track with water usage and the rates are expected to cover costs for maintenance and operations. We are submitting for permission to use the local landfill to reduce expenses for sludge hauling in the upcoming year especially if we are able to conduct hauling In-house. Also, the mechanical nature of the plant means increased cost for electricity and IT expenses.

The plant was long the Village's number one priority for capital improvements. The Village has utilized the Clean Water State Revolving Fund \$500,000 (\$150,000 grant/\$350,000 loan) previously received to fund Engineering: studies, design, surveying, and other required items to bring this project to a shovel ready state. Additionally, the Village committed to match cash payment of \$800,000. The redesigned WWTP construction project was awarded to Integrated Water Systems using the Ovivo membrane system. The new construction project costs were funded by a construction loan. In order to complete this project in FY20 an additional USDA loan of \$1,660,000 was anticipated along with additional Village cash contribution. We were fortunate to avoid the extra costs by virtue of a Legislative Capital Grant of \$1.3 million.

Fund 07 Solid Waste Mitigation/New Fund 77 Solid Waste Enterprise Fund: Trash collection revenues have not kept pace with the increased cost for the region and a yearly rate increase of 5% was requested in FY20. There is no subsidy from the General Fund now that HB326, passed in the 2020 Legislative Session and changed the designation of incremental tax from Fund 07 to General Fund directed. Without the GRT subsidy, we will not have matched revenues to expenses as we continue to allocate more public works staff time to Solid Waste tasks. Addressing Recycling operations will require an increase to the operations budget.

Fund 05 Roads Fund: Many staff hours are dedicated to keeping the public roads safe and drivable. Additional hours are utilized making access to public roads and assisting vehicles in need. TIDD roads construction requires review as they are developed, in order to minimize the ongoing maintenance cost of the road when it is transferred to the Village. Construction to improve Streets

throughout the Village is eligible for grant funding but these also require some level of local matching funds. The Village has not pursued all available funding for roads in past years but has usually obtained NMDOT Local COOP grants. The source for matching funds is a challenge; GRT, Gas Tax, MVD registration and Impact Fee transfers do not cover the continuing needs for improvement and construction of Road, Drainage facilities and dust control mitigation.

FUNDING RESERVES:

Putting away funds in reserve for anticipated projects instead of spending now for operations is part of planning for the Village share of Capital improvement projects. Over time those reserves have allowed the Village to pursue additional funding opportunities and capital projects. This year staff would like to propose the following transfers into reserve accounts:

- Transfers from Water 01:
 - \$30,000 to water reserve
 - \$ 5,000 to O&M Maintenance
- Transfer from Sewer 02:
 - \$100,000 to sewer reserve
 - \$ 10,000 to O&M reserve
- Transfer from General Fund 03:
 - \$321,726 to Law Enforcement to cover operations
 - \$397,692 to Roads department includes GRT
 - \$97,692 to Water reserve 41 GRT
 - \$40,000 to EMS
 - \$50,000 to O&M Reserve
 - \$250,000 to general reserve
 - \$150,000 to 63 (HH GRT for DS and reserves)
 - \$30,000 to Village apartments if needed
- Transfer from General Fund Reserves 43:
 - \$200,000 to Water Reserves
 - \$50,000 to 63 USDA from loan proceeds
 - \$ 25,000 roads for equipment maintenance
- Transfer from Safety Impact fee 54:
 - \$50,000 for public safety complex capital expenses
- Transfer from Roads Impact Fees 55:
 - \$25,000 to Roads for Co-op match
 - \$30,000 to Roads for new equipment
- Transfer from Fire Grant 18:
 - \$20,000 to build reserves in 38
- Transfer from Lodgers Tax 15:
 - \$15,000 to Parks and Recreation
 - \$45,000 to General fund for admin fees

It is important for VTSV to continue to build reserves not only to prepare for unexpected costs but for better planning and forecasting of Village priority projects, maintenance, and equipment purchases. Planning for Village development is not only a matter of function but requires the financial discipline to achieve results.

SALARIES & BENEFITS:

Once again, this year has been very demanding for Village departments. Most of our Staff continues to take responsibility for additional workload and increased project demands. The initial forecast of a flat salary is not an indication of the efforts but reflects the economic reality of a pandemic emergency. Because of the outstanding efforts by the dedicated employees in times of crisis and consistently over time, the Village Administrator would like to propose that a COLA to catch up the employees be considered after midyear budget review. It is proposed with the understanding that the Village Administrator reserves the option to recommend to Council additional percentage adjustments for identified personnel. There is a 3 % increase to medical, dental and vision premiums.

The NM Self Insurance Fund class code rates for Workers Comp will remain the same. The only changes in Workers Comp premiums would be related to experience modifiers and salary figures. The Village Staff Experience Modifier is better than Par. General Liability and Auto rates will remain the same. Law Enforcement Liability and Public Officials Errors & Omissions will increase by 5%. The Property coverage rates will be dealt with by municipality on a loss sensitive basis, but the Village has not had a claim in many years.

An increase of employer contribution for PERA will happen in FY23, as municipalities were given a two-year reprieve. Staff recommends maintaining the health incentive expense.

CONTRACT LAWYERS:

Our Contract Lawyer has been more active in correcting long standing issues and with all the activity for the Village it requires additional time. If legal action is required to defend our resident interests, the Village may need to ask for adjustment of budgets above a 50% increase.

CAPITAL IMPROVEMENT PROJECTS

This year our project list includes (by priority):

- **Waste Water Treatment Plant (WWTP):** The System Expansion of the Sewer plant is nearly complete and final completion, billing and refinancing is expected in this fiscal year. Next fiscal year may require some budget accommodation if technical items concerning training and the Operations Manual remain undone. The possibility of travel restriction for Colorado construction workers should be known this week but no delay past the FY20 is expected. The project remains open until final passage of the loan ordinance and dedication of payment revenue.
- **Kachina water tank, controls, and piping project:** This long delayed project is expected to be completed this summer. The goal of the Village to have the majority of the project completed by October of 2017 was not achieved due to changing design direction. The Village was able to get some work completed by October of 2018. The project, although planned over many years, continued to face hurdles that require planning for completion in

FY21. The final touches to the tank and surrounding site still need attention and the critical yet unplanned Water Boosting Station still needs to be in place before the Tank is fully operational. Because the system improvement could not be funded with the tank construction, a temporary pumping station is needed for functionality until further funding can be arranged. The Temporary Pump system is included in the FY21 budget. The \$500,000 plus estimated construction of the permanent pumping station can proceed once design and funding are achieved more likely in FY22 or FY23.

- APA (FEI) recently held another Contractor Pre-Construction meeting with RMCi for the second phase of the Kachina Water Tank Project. The Village received Water Trust Board (WTB) approval in FY16 for funding for the \$1,640,000.00 loan/grant Kachina water tank project; an estimated project total is \$2.17 million. The breakdown for the projected funding was: \$1,476,000 WTB grant, \$164,000 WTB loan, \$330,000 Village match, and \$200,000 TIDD match. After approval of a Change Order charge of \$240,000 the substantial completion date was November 1, 2019. A RMCi Change Order to accommodate the unplanned temporary pumping station allows for the work to go forward. Final Completion of the Tank will happen in FY20 but the temporary pumping station construction is planned in FY21.
- **Village Hall Complex (VHPlex):** In FY16, the New Mexico Finance Authority approved funding for the Village to purchase the Taos Mountain Lodge for use as Workforce Housing and the future site of Village offices. The Village acquired the TML in July 2016 and proceeded to design, plan, and redesign the facility. Demolition work was started and expenses were incurred before the planning to bring the facility to regulatory compliance. The Village has spent all project funds for planning, designing, and site preparation, and exceeded the anticipated budget. The remaining costs associated with final work to make the Village Complex usable are estimated at over \$300,000. Some stabilization work was completed in FY19 and work for the driveway and parking was finished in FY20. Until we get final regulatory approval we cannot expect long term rental of the apartment units. We are able to salvage some of the sunk costs if we can prepare the office space for use by the VTSV Police Department, EMS/FD and actually provide housing options for our staff. Landseer Management is leasing some of the apartments in the meantime.

Closing

The VTSV staff feels that we have put together a fiscally conservative budget that will assure that the Village can maintain its present level of operations and service, while taking care of our employees, build reserve, set aside funds for emergencies and unforeseen expenses, and continue to fund projects in a timely manner, according to Council direction and priorities.

While continuing to manage costs to remain within the forecasted budget, Staff has also taken a hard look at the costs for maintaining service levels and come up with departmental budget requests. Some of these we were able to partially plan for in FY21. The Department worksheet request summaries are the following:

VILLAGE OF TAOS SKI VALLEY
FY2020

	A	B	J	V	W	X	Y	Z	AA
1	SUMMARY FUND BALANCE FY2021								
2									
3				Ending Fund	FY2021	FY2021 YTD	FY2021	FY2021 YTD	BUDGETED ENDING
4	FUND NAME	FUND #		BAL FY2020 @ 3rd Q/ BEGIN FUND BAL FY2021	PROPOSED BUDGET REVENUE	ACTUAL REVENUE & TRANSFER IN	PROPOSED BUDGET EXPENSE	ACTUAL EXPENSE & TRANSFER OUT	Fund Bal FY 2021
5									
6	Water-01	1		47,113.93	194,793	0	290,683	0	-48,776.64
7	Sewer-02 (New Fund FY2019)	2		61,232.51	811,297	0	867,823	0	4,706.57
8	Water Depreciation Reserve	41		4,118.46	677,923	0	671,976	0	10,065.28
9	Reserve for CWSRF	62		201,675.19	3,501	0	10	0	205,165.83
10	USDA Debt Service and Reserve	63			334,912		287,572		47,339.53
11	Sewer Depreciation Reserve	42		829,584.62	277,977	0	599,828	0	507,733.98
12	Roads/Streets	05		2,226.57	837,517	0	799,051	0	40,692.10
13	General/Administration	03		1,558,866.50	1,850,179	0	2,603,614	0	805,430.60
14	General Reserve	43		1,706,526.87	820,300	0	575,100	0	1,951,726.87
15	Law Enforcement Operating	04		0.00	371,762	0	371,762	0	0.00
16	Law Enforcement Capital	14		1,010.70	21,820	0	22,832	0	0.00
17	Solid Waste Enterprise Fund	77		271,724.16	67,280	0	303,170	0	35,834.38
18	Fire Cap	18		201,386.83	84,379	0	172,077	0	113,689.05
19	Fire Reserve	38		144,758.46	20,000	0	0	0	164,758.46
20	Volunteer Fire Donation	28		33,614.57	100	0	28,500	0	5,214.57
21	EMS	09		1,198.39	40,005	0	37,150	0	4,053.39
22	Volunteer EMS Donation	29		49,540.46	200	0	28,988	0	20,752.46
23	Parks and Recreation	10		1,095.46	15,010	0	15,500	0	605.46
24	Lodgers' Tax	15		579,519.99	450,000	0	591,500	0	438,019.99
25	O&M	32		307,349.67	65,050	0	0	0	372,399.67
26	TOTAL:			6,002,543.34	6,944,004	0	8,267,137		4,679,410.28
27									
28	Village Apartments	13		1,524.22	42,200	0	41,700	0	2,024.22
29									
30	IMPACT FEES								0.00
31	Parks & Rec	50		83,748.77	3,015	0	0		86,763.77
32	Gen Impact	53		233,643.13	6,100	0	0		239,743.13
33	Safety Impact	54		199,607.55	5,020	0	50,000		154,627.55
34	Roads Impact	55		204,418.26	16,025	0	55,000	0	165,443.26
35				721,417.71	30,160	0	105,000		646,577.71
36				6,725,485.27	7,016,364	0	8,413,837		5,328,012.19

	B	C	K	L	M	N	O
1		Water Operating - 01 (50100)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4		REVENUE:		3/31/2020			
5	0001	Beginning Balance	44,277	44,277.42		38,783	
6	4010	Water Sales Revenue	\$ 194,542	\$ 147,282.45	76%	\$ 202,324	EST REVENUE W/4% increase
7	4027	Other Revenue	\$ 200	\$ 2,100.00		\$ 200	
8	7004	Other charges f/services. Fin Chrg on W/S	\$ 400	\$ 309.38	77%	\$ 400	
9	7005	Interest Income	\$ 200		0%	\$ 200	
10							
11		TOTAL REVENUES:	\$ 239,619	\$ 193,969		\$ 241,907	
12		Water Op EXPENSES:					
13	6112	Salaries - Water	81,356	42,595.00	52%	84,302	
14	6115	Salaries - Water Overtime	2,500	172.26	7%	2,500	
15	6112	Salaries - Leave Sell Back					
16	6121	Workers comp insurance (self insured)	2,300	2,279.00	99%	2,500	
17	6122	Health insurance	17,223	13,974.69	81%	36,884	
18	6133	Life Insurance	100	68.81	69%	160	
19	6134	Dental Insurance	1,100	901.19	82%	2,330	
20	6135	Vision Insurance	200	155.71	78%	410	
21	6125	FICA--Employers Share	5,044	2,389.68	47%	5,000	
22	6125	FICA--Medicaid Employers Share	1,180	796.56	68%	1,100	
23	6127	SUTA State Unemployment (other)	814	93.85	12%	200	
24	6128	PERA	6,896	5,285.58	77%	9,630	
25	6130	Health Incentive - ski pass, health club	1,100		0%	1,100	
26		(other insurance premiums)	-			-	
27	6220	Outside Contractors	5,000	75.00	2%	5,000	
28		Emergency Repairs	-			-	
29		Ambitions	-			-	
30	6225	Engineering					
31	6230	Legal Services	380		0%	1,000	
32	6251	Water Storage	750	287.04	38%	400	
33	6253	Electricity	6,500	4,004.11	62%	6,500	
34	6254	Propane	900	118.16	13%	-	
35	6256	Telephone	740	476.15	64%	740	
36	6257	Rent Paid	250	191.17		250	
37	6258	Water Conservation Fee (0.003% of water)	400	300.67	75%	400	
38	6259	Natural Gas	100			500	
39	6270	Liability & Loss (to NM Self Ins. Fund)	4,600	4,536.12	99%	4,600	
40		Intenet				1,440	new 20% plant/kachina tank
41	6312	Chemicals & non-durables - other	2,800	798.50	29%	2,800	

	B	C	K	L	M	N	O
42	6313	Materials & Supplies - other	5,600	2,716.21	49%	5,000	
43	6314	Dues/Fees/memberships/notices	600	434.00	72%	600	
44	6315	Bank Charges	-			-	
45	6316	Software	500	375.14	75%	500	
46	6317	PPE	1,200	332.21	28%	1,200	
47	6318	Postage	240	234.51	98%	350	
48	6320	Equipment Repair & Parts - other	2,000	868.39	43%	2,000	
49	6322	Small Equipment & Tool purchases - other	1,000	491.80	49%	1,000	
50	6323	System Repair & Parts	2,000	135.10	7%	2,000	
51	6331	Outside Testing	200		0%	200	
52	6332	Equipment rentals	-			-	
53	6418	Fuel Expense (emergency generator)	-			-	
54	6432	Travel & Per Diem	1,500		0%	1,500	
55	6434	Training	1,050		0%	1,050	
56		LAB EXPENSES:	-			-	
57	6712	Lab Chemicals & Supplies	475		0%	475	
58	6714	Lab - Equipment Repair & Parts	-			-	
59	6715	Lab - Small Equipment & Tool purchases	200		0%	200	
60	6716	Lab Testing Services (contract Prof)	500	118.53	24%	500	
61	6720	Lab Outside contractors (Contract prof)	400		0%	400	
62	8322	Capital Equipment Assets	2,000		0%	2,000	
63	8323	Capital equipment & tool \$1000-\$4999	1,000		0%	1,000	
64	8325	Capital Other- over \$5000	4,000		0%	4,000	
65		TRANSFERS OUT:	-			-	
66	9002	For Equipment Reserves 32	5,000	\$ 5,000	100%	5,000	total transfers
67	9002	For WTB #176 Chlorination station Loan	26,250	\$ 26,250.00	100%	26,250	\$ 96,963
68	9002	For Reserves	30,000	\$ 30,000.00	100%	30,000	Total Debt service
69	9002	NEW Transfer to 63 USDA loan prin/Int 20%				23,006	\$ 61,963
70	9002	NEW Transfer to 63 USDA required reserve 20%				3,977	\$41,799.44(I)+73,229.55(P)X20%
71	9002	For WTB #0351 Kachina water tank debt service	8,731	\$ 8,731.00	100%	8,731	\$ 19,883 X 20%
72							USDA total /new
73							26,982
74							
75		Total Expenses:	236,679	\$ 155,186.14		290,683	
76							
77		Net Income:	\$ 2,940	\$ 38,783		\$ (48,777)	
78				3/31/2020			
79				ties to QB		NOTE NEGATIVE	
80							

	B	C	K	L	M	N	O
1		Sewer Operating - 02 (50300)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4		REVENUE:		3/31/2020			
5	0001	Beginning Balance Trans 80% ending FB 01	91,266.96	91,266.96		61,232.51	
6	4010	Utility service fees	\$ 778,170	\$ 588,991.80	76%	\$ 809,297	Estimate 4% rate increase
7	4027	Other Revenue/Sale of Fixed Assets	\$ 200	\$ 6,434.12		\$ 200	
9	7004	Finance Charge /other charges for services	\$ 1,600	\$ 1,297.58	81%	\$ 1,600	
10	7005	Interest Income	\$ 200		0%	\$ 200	
11							
12			\$ 871,437	\$ 687,990		\$ 872,529	
13							
14		EXPENSES:					
15	6112	Salaries - Water & Sewer	\$ 193,548	\$ 178,851.80	92%	\$ 206,606	
16	6115	Salaries - Water & Sewer-Overtime	\$ 2,500	\$ 1,928.84	77%	\$ 2,500	
17	6112	Salaries - Leave Sell Back					
18	6125	FICA--Employers Share	\$ 13,520	\$ 10,854.52	80%	\$ 12,000	
19	6125	Medicare FICA--Employers Share	\$ 3,426	\$ 2,713.63	79%	\$ 3,500	
20	6121	Workers comp insurance	\$ 6,000	\$ 3,447.00	57%	\$ 4,500	
21	6122	Health insurance	\$ 68,890	\$ 56,620.93	82%	\$ 73,360	
22	6133	Life Insurance	\$ 381	\$ 278.82	73%	\$ 375	
23	6134	Dental insurance	\$ 4,342	\$ 3,556.16	82%	\$ 4,655	
24	6135	Vision Insurance	\$ 765	\$ 623.10	81%	\$ 825	
25	6127	SUTA State Unemployment	\$ 735	\$ 321.62	44%	\$ 800	
26	6128	PERA	\$ 27,582	\$ 21,142.50	77%	\$ 28,525	
27	6130	Health Incentive - ski pass, health club	\$ 1,500		0%	\$ 1,500	
28		payroll expense					
29	6220	Outside Contractors (prof services)	\$ 15,000	\$ 9,928.02	66%	\$ 23,500	
30		Emergency Repair 5000					
31		Ambitions IT Support 3500					
32		Waste Management-Sludge removal 15000					
33	6230	Legal Services	\$ -			\$ -	
34	6253	Electricity	\$ 11,900	\$ 7,678.36	65%	\$ 7,500	
35	6254	Propane	\$ 1,000		0%	\$ 1,000	
36	6256	Telephone	\$ 2,960	\$ 2,279.98	77%	\$ 3,000	
37	6259	Natural Gas	\$ 9,100	\$ 5,323.85	59%	\$ 5,000	
38	6270	Liability & Loss (to NM Self Ins. Fund)	\$ 16,000	\$ 12,886.54	81%	\$ 14,000	
39	6252	Internet NEW Kit Carson				\$ 960	NEW FY21
40	6312	Chemicals & non-durables - other	\$ 20,000	\$ 8,744.12	44%	\$ 15,000	
41	6313	Materials & Supplies - other	\$ 11,000	\$ 1,320.21	12%	\$ 11,000	
42	6314	Dues/Fees/memberships/notices	\$ 650	\$ 300.00	46%	\$ 650	

	B	C	K	L	M	N	O
43	6315	Bank Charges	\$ -			\$ -	
44	6316	Software	\$ 2,100	\$ 1,500.52	71%	\$ 2,000	
45	6317	PPE (safety supplies)	\$ 2,200	\$ 554.79	25%	\$ 5,000	
46	6318	Postage	\$ 960	\$ 438.49	46%	\$ 960	
47	6320	Equipment Repair & Parts - other	\$ 8,000	\$ 2,155.71	27%	\$ 8,000	
48	6322	Small Equipment & Tool purchases - other	\$ 4,000	\$ 148.76	4%	\$ 4,000	
49	6323	System Repair & Parts					
50	6331	Outside Testing	\$ 500			\$ 500	
51	6332	Equipment rentals	\$ 1,000			\$ 1,000	
52	6418	Fuel Expense (emergency generator)	\$ 1,100		0%	\$ 1,100	
53	6432	Travel & Per Diem	\$ 3,000		0%	\$ 1,000	
54	6434	Training	\$ 2,450	\$ 30.00	1%	\$ 2,000	
55		LAB EXPENSES:	\$ -			\$ -	
56	6712	Lab Chemicals & Supplies	\$ 9,025	\$ 5,139.90	57%	\$ 7,500	
57	6714	Lab - Equipment Repair & Parts	\$ 1,000	\$ 334.00	33%	\$ 750	
58	6715	Lab - Small Equipment & Tool purchases	\$ 4,500	\$ 1,162.94	26%	\$ 2,500	
59	6716	Lab Testing Services (contract prof)	\$ 14,500	\$ 8,307.32	57%	\$ 12,000	
60	6720	Lab Outside contractors (contract Prof)	\$ 2,000	\$ 1,171.00	59%	\$ 2,000	
61	8322	Capital - equipment & tool \$1000-\$4999	\$ 5,000	\$ 2,187.52	44%	\$ 5,000	
62	8325	Capital equipment					
63		TRANSFERS OUT:					
64		Transfer-Equipment Reserves to 32 O&M	\$ 10,000	\$ 5,000	50%	\$ 10,000	TOTAL TRANSFERS:
65		Transfer to 42 to build up reserves	\$ 120,000	\$ 12,000.00	10%	\$ 100,000	\$ 391,757
66		For WWTP Loan #1438049 Payment	\$ 101,287	\$ 101,287.00	100%	\$ 101,287	TOTAL DEBT SERVICE
67		Transfer-Bond Interest Net Revenues	\$ 84,000	\$ 84,000.00	100%		281,756.63
68		NEW USDA LOAN-PRIN/INT 80% trf to 63				\$ 92,023	\$41,799.44(I)+73,229.55 (P) X 80%
69		NEW USDA-Required USDA Reserve trf to 63				\$ 15,906	\$ 19,883 X 80%
70		Transfer- CWSRF Loan FY2019 interest	\$ 4,200	\$ 4,200.00	100%	\$ 2,550	TOTAL USDA/NEW
71		Transfer CWSRF Loan FY2019 prinicpal	\$ 68,340	\$ 68,340.00	100%	\$ 69,990	107,929.59
72							
73		Total Expense:	\$ 859,961	\$ 626,758	73%	\$ 867,823	
74							
75		Net Income	\$ 11,476	\$ 61,233		\$ 4,707	
76				ties to QB			
77				@ 3/31/20			
78							

	B	C	K	L	M	N	O
1		Water Depreciation - 41 (new Fund 53400)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4		Revenue:		3/31/2020			
5	0001	Beginning Balance	\$ 552,677	\$ 552,667		\$ 4,108	
6	4040	Water System Dev (other charges for services)	\$ 50,000				
7	4060	State WTB Grant Revenue	\$ 485,812	\$ 461,437.95	95%		
8	7005	Revenue-Interest Income	\$ 250		0%	\$ 250	
9	4056	Legislative Approp	\$ 315,000		0%	\$ 315,000	
10							
11		TRANSFERS IN:					\$150K for booster-add @ award
12	9002	Transfer NEW 03 replace GRT				\$ 97,692	
13	9001	Transfer in from 43	\$ 440,000	\$ 390,000	89%	\$ 200,000	Per Ord #04-39 water or sewer/put in water FY21
14	9001	Transfer from 01 - WTB 176 Chlorination	\$ 26,250	\$ 26,250	100%	\$ 26,250	cover Tank shortfall
15	9001	Transfer from 01 - WTB Kachina Water Tank #0351	\$ 8,731	\$ 8,731	100%	\$ 8,731	
16	9001	Transfer from 01 - to build reserves	\$ 30,000	\$ 30,000	100%	\$ 30,000	
17							
18		Total Revenue:	\$ 1,908,720	\$ 1,469,086	77%	\$ 682,031	
19							
20		Expense:					
21	6220	Outside Contractors	\$-			\$-	
22		Contractors for Kachina Water Tank	\$ 1,213,812	\$ 1,359,547.36	112%	\$ 200,000	
23		RedTail -- Spring Redevl Survey 5000	\$ 10,000		0%	\$ 10,000	
24		Glorietta GeoScience - 15000					
25	6220	Gunsight springs development	\$ 315,000			\$ 315,000	
26	6225	Engineering - General	\$ 20,000		0%	\$ 10,000	
27	6225	Engineering - Kachina Tank pump system	\$ 35,000	\$ 67,631.15	193%	\$ 15,000	
28	6225	Eng'ing - FEI Redvelop GunSight, water modeling, etc.	\$ 15,000		0%		
29	6230	Legal	\$ 19,000	\$ 16,070	85%	\$ 11,000	
30	6253	Electricity					
31	6310	Advertising					
32	6313	Materials & Supplies	\$ 1,000	\$ 929	93%	\$ 1,000	
33	6320	Equipment reparis					
34	6323	System Repairs	\$ 21,000	\$ 20,800	99%	\$ 20,000	
35	8322	Capital Expenditures Kachna pump system	\$ 50,000			\$ 55,000	Kachina Pump temp system
36		DEBT SERVICE					
37	8419	NMFA WTB Loan #WTB0351 - Debt Repay/Prin	\$ 8,389		0%	\$ 8,409	TOTAL DEBT SERVICE
38	8420	NMFA WTB Loan #WTB0351 - Debt Repay/Int	\$ 342		0%	\$ 321	\$
39	8415	NMFA WTB Loan #WTB176 - Debt Repay/Prin	\$ 25,536		0%	\$ 25,599	34,976.18
40	8416	NMFA WTB Loan #WTB176 - Debt Repay/Int	\$ 711		0%	\$ 647	
41							
42		Total Expense:	\$ 1,734,790	\$ 1,464,977	84%	\$ 671,976	
43							
44		Net Income:	\$ 173,930	\$ 4,108		\$ 10,055	
45							
46				ties to QB @ 3/31/20			
54							

	A	B	C	K	L	M	N	O
1			Sewer Depreciation 42 (Fund 53400)					
2		Account	Description	FY2020 BUDGET	FY2020 YTD Actual	FY2020 YTD % of budget	FY2021 PROPOSED	
3								
4	Tyler Numbers		Revenue:		4/22/2020			
5		0001	Beginning Balance	\$ 7,762,992	\$ 7,762,992		\$ 829,585	
6	53400-0001-46900	4019	Hold Harmless GRT			#DIV/0!		
7	53400-0001-44990	4041	Sewer System Development Fees (Other charges for services)	\$ 50,000		0%		
8	53400-0001-41252	4053	Revenue-GRT MCO	\$ 88,811	\$ 74,549.68	84%		
9	53400-0001-41252	4053	Revenue-Portion TIDD/Incremental	\$ 8,881		0%		Remove for FY21 No GRT
10	53400-0001-46200	4061	Bond Proceeds (BAR) Net Revenue					
11	53400-0001-46200	4061	Bond Proceeds (BAR) hold harmless					
12		4070	Clean Water State Revolving Loan Fund	\$ -			\$ -	
13	53400-0001-47300	4056	Capital Outlay proceeds	\$ 29,022	\$ 29,022			
14	53400-0001-47300	4056	Capital Outlay proceeds FY2020 award WWTP	\$ 1,300,000	\$ 1,287,000			
15	53400-0001-46030	7005	Interest Income	\$ 4,000	\$ 8,132	203%	\$ 2,000	
16	53400-0001-46040	7006	Investment Income	\$ 1,000			\$ 500	
17			TRANSFERS IN:					
18	53400-0001-61100	9002	Transfer from 02 for Loan payment	\$ 101,287	\$ 101,287.00	100%	\$ 101,287	
19	53400-0001-61100	9002	Transfer (new FY18)HH 03 debt service	\$ 400,000	\$ 242,493.11			
20	53400-0001-61100	9002	Transfer from 02 to build up reserves	\$ 120,000	\$ 15,000	13%	\$ 100,000	new USDA - MOVE TO 63 DS
21	53400-0001-61100	9002	Transfer in Bond from 01 f/Bond DS/removed in 03					
22	53400-0001-61100	9002	Transfer from 01 for Loan payment-NEW USDA					
23	53400-0001-61100	9002	Transfer from 02 for Loan payment-NEW USDA					new USDA - MOVE TO 63 DS
24	53400-0001-61100	9002	Transfer in Bond from 02 f/Bond Debt service NR	\$ 84,000	\$ 84,000			new USDA - MOVE TO 63 DS
25	53400-0001-61100	9002	Transfer in from 02 CWSRF principal	\$ 68,340	\$ 68,340		\$ -	remove Bond DS PIF in June 2020
26	53400-0001-61100	9002	Transfer in from 02 CWSRF interest	\$ 4,200	\$ 4,200		\$ 69,990	
27			Total Revenue:	\$ 10,022,533	\$ 9,677,015		\$ 1,107,562	
28								
29			Expense:					
30								
31	53400-6005-55030	6220	Outside Contractors	\$ 5,300,000	\$ 5,044,965	95%	\$ 250,000	
32			Precision \$15K					
33			Red Tail \$17					
34			SE Group \$14K					
35			Misc Contractors \$24K					
36			WWTP construction/other?	300,000	\$ 286,007		100,000	
37	53400-6005-55030	6225	Engineering - General			#DIV/0!		
38	53400-6005-55020	6230	Legal Service	\$ 30,000	\$ 2,900	10%	\$ 10,000	
39		6244	NEW Single audit USDA federal funds				\$ 5,000	
40	53400-6005-56020	6313	Materials & Supplies	\$ 5,000		0%	\$ 5,000	
41	53400-6005-57999	6315	Bank Charges/refin CWSRF BAR FY18	\$ 100		0%	\$ 100	
42	53400-6005-57080	6318	Postage					
43	53400-6005-54050	6320	Equipment Repair & Parts	\$ 900			\$ 900	
44	53400-6005-54050	6323	System Repair & Parts	\$ 5,000			\$ 5,000	
45	53400-6005-55030	6331	Outside Testing					
46	53400-6005-57999	6570	Other Operating Exp/GRT Admin Fee	\$ 2,931	\$ 2,248			
47	53400-6005-58040	8322	Capital Expenditures (infrastructure)					
48			Manhole Repairs & Replacement					
49		8322	WWTP construction (8325 capital)	\$ 3,350,000	\$ 3,127,484		\$ 50,000	
50	53400-6005-58040	8325	Capital Equip - UV's BAR FY18					
51	53400-6005-59010	4082	2007 WWTP Loan Debt Service Principal	\$ 93,173	\$ 93,173	100%	\$ 94,292	
52	53400-6005-59011	4083	2007 WWTP Loan Debt Service Interest	\$ 8,114	\$ 8,114	100%	\$ 6,996	
53	53400-6005-59010	8422	CWSRF New debt service FY2019/Prin	\$ 69,160	\$ 69,160		\$ 69,990	
54	53400-6005-59011	8423	CWSRF New debt service FY2019/Interest	\$ 3,380	\$ 3,380		\$ 2,550	
55		8423	CWSRF Refi/interest exp BAR FY18					
56	53400-6005-59010	8425	Bond payment Hold Harmless Interest/BAR FY18	\$ 126,000	\$ 126,000	100%		
57	53400-6005-59011	8427	Bond payment Revenue Bond Interest/BAR FY18	\$ 84,000	\$ 84,000	100%		
58								
59								
60								
61								
62			Total Expense:	\$ 9,377,758	\$ 8,847,431		\$ 599,828	
63								
64			Net Income:	\$ 644,775	\$ 829,585		\$ 507,734	
65								
66								
67								
68								
69								
70								
71								
72								
73								
74								
75								
76								

	B	C	K	L	M	N
1		O&M Reserves- 032 (53400)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4		Revenues:		3/31/2020		
5	0001	Beginning Balance	\$ 307,350	\$ 307,350		\$ 327,350
6	7005	Revenue-Interest Income	\$ 50		\$ 500	\$ 50
7		TRANSFERS IN				
8	9001	Transfer from 01	\$ 5,000	\$ 5,000		\$ 5,000
9	9001	Transfer from 02	\$ 10,000	\$ 5,000		\$ 10,000
10	9001	Transfer from 03	\$ 100,000	\$ 10,000	10%	\$ 50,000
11						
12						
13		Total Revenue:	\$ 422,399.67	\$ 327,350		392,400
14						
15						
16	9002	Trans Out-Equip & Tool Purchases				
17						
18						
19						
20		Total Expense:	\$ -			\$ -
21						
22	Net Income		\$ 422,400	\$ 327,350		\$ 392,400
24			ties to QB @ 3/31/20			

	B	C	K	L	M	N	O
1		USDA Debt Service & RESERVES 63 (LGBMS Fund 49900)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4		Revenue:		3/31/2020			
5	0001	Beginning Balance		\$ -		\$ -	
6		TRANSFERS IN:					
7	9002	Transfer HH 03 USDA Debt Service/and asset reserve					
8	9002	Transfer in Required asset reserves/01				\$ 150,000	\$ 29,825.00
9	9002	Transfer in Required asset reserves/02				\$ 3,977	WWTP Payment Reserve/decreased by \$23K
10	9002	Transfer from 01 for (NR) Debt service-NEW USDA				\$ 15,906	\$ 19,883
11	9002	Transfer from 02 for (NR) Debt service -NEW USDA				\$ 23,006	new USDA est less HH GRT 20% of balance
12	9002	Transfer from 43 for debt service payments NEW USDA				\$ 92,023	new USDA est less HH GRT 80% of balance
13						\$ 50,000	This is probably the beginning balance
14		Total Revenue:	\$ -	\$ -		\$ 334,912	
15							
16		Expense:					
17							
18	8431	NEW USDA LOAN Principal-FY21 Net reserves (45%)					Principal
19	8431	NEW USDA LOAN Principal-FY21 HH GRT (55%)				\$ 41,799	\$ 104,499
20	8430	NEW USDA LOAN Interest-FY21 Net reserves (45%)				\$ 62,699	interest
21	8430	NEW USDA LOAN Interest-FY21 HH GRT (55%)				\$ 73,230	\$ 183,074
22						\$ 109,844	
23							\$ 287,572
24							TOTAL Payment
25		Total Expense:	\$ -	\$ -		\$ 287,572	
26							
27		Net Income:	\$ -	\$ -		\$ 47,340	
28							

1	B	C	K	L	M	N	O	P
1		General - 03/ Fund 11000						
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021		
3			BUDGET	Actual	% of budget	PROPOSED		
4		Revenue:		4/22/2020				
5	0001	Beginning Balance	\$ 1,733,037	\$ 1,733,051		\$ 1,558,881		
6	4018	H86 GRT Internet sales		\$ 379.98		\$ 800		
7	4019	Hold Harmless GRT	\$ 400,000	\$ 182,897.21		\$ 150,000	HH GRT to 63	
8	4020	GRT Municipal-Base	\$ 546,233	\$ 427,899.68	78%	\$ 546,233	All FY21 GRT	
9	4020	GRT Municipal-Portion TIDD/Incremental	\$ 54,623		0%		\$ 996,123	
10	4999	August GRT/PLUG					32% est decrease	
11	4021	GRT State -Base	\$ 449,890	\$ 365,455	81%	\$ 449,890		
12	4021	GRT State -Portion TIDD/Incremental	\$ 44,989		0%			
13	4031	Revenue-parking citations	\$ 1,000	\$ 705	71%	\$ 1,000		
14	4035	Blid Permit Fees -- Rich	\$ 50,000	\$ 16,339	33%	\$ 50,000		
15	4026	Business licenses	\$ 2,000	\$ 735	37%	\$ 2,000		
16	4025	Liquor licenses	\$ 2,000	\$ 250	13%	\$ 2,000		
17	4036	Licenses & Permits other	\$ 2,000	\$ 60	3%	\$ 2,000		
18	4037	General Grants-Small Cities Assistance	\$ 90,000	\$ 90,000	100%	\$ 90,000		
19	4047	Other Oper (i.e. copies, phone, refund)	\$ 5,000	\$ 6,206	124%	\$ 5,000		
20	4050	Revenue - Impact Fees	\$ -			\$ -		
21	4058	Plan Review Fees	\$ 15,000	\$ 3,674	24%	\$ 15,000		
22	4059	Proceeds from TML purchase						
23	4110	TIDD Reimbursement Misc Revenue	\$ 6,000	\$ 11,061	184%	\$ 6,000		
24	7005	Interest Income (bank accounts)	\$ 15,000	\$ 69,417	463%	\$ 2,500		
25	7006	Investment Income	\$ 4,000	\$ 3,501	88%	\$ 1,000		
26	7010	Ad Valorem Tax (property tax)	\$ 479,256	\$ 362,406	76%	\$ 479,256		
27		TRANSFERS IN:						
28								
29	9001	Transfer in from 53 (Gen Impact)	\$ 7,500		0%	\$ 7,500		
30	9001	Transfer in from 15 lodger's tax admin fee 10% revenue	\$ 40,000	\$ 40,000		\$ 40,000		
31		Transfer in from 15 lodger's tax voted by LT committee	\$ 80,000	\$ 1,125				
32		Total Revenue:	\$ 3,947,528	\$ 3,315,163		\$ 3,409,060		
33								
34		Expense:						
35	6112	Salaries/Staff	\$ 546,645	\$ 400,619	73%	\$ 480,725		
36	6112	EMS/Fire chief part time	\$ 20,000		0%			
37	6112	Salaries - Leave Sell Back	\$ -			\$ 980		
38	6113	Salaries/Elected	\$ 34,140	\$ 26,261	77%	\$ 34,140		
39	6121	Worker's Comp (Self Insured Fund)	\$ 10,000	\$ 2,413	24%	\$ 5,000		
40	6128	PERA Employer's Portion	\$ 37,792	\$ 29,140	77%	\$ 38,175		
41	6122	Health Insurance	\$ 72,717	\$ 53,460	74%	\$ 63,950		
42	6133	Life Insurance	\$ 318	\$ 237	75%	\$ 325		
43	6134	Dental Insurance	\$ 4,652	\$ 3,558	76%	\$ 4,775		
44	6135	Vision Insurance	\$ 814	\$ 555	68%	\$ 840		
45	6125	FICA Employer's Share	\$ 37,249	\$ 23,870	64%	\$ 37,250		
46	6125	FICA Medicare	\$ 8,216	\$ 6,443	78%	\$ 8,225		
47	6125	FICA Employer's Share/elected	\$ 2,117	\$ 1,500	71%	\$ 2,120		
48	6125	FICA Medicare/elected	\$ 495	\$ 400	81%	\$ 500		
49	6126	Workman's Comp Personal Assess	\$ 350	\$ 280	80%	\$ 350		
50	6127	SUTA Share Unemployment (Other)	\$ 1,202	\$ 456	38%	\$ 1,030		
51	6130	Health Incentive (ski pass, gym member)	\$ 2,100	\$ 1,252	60%	\$ 2,100		
52	6220	Outside Contractors (Prof services)	\$ 299,000	\$ 64,609	22%	\$ 128,300		
53		Kachina Master Plan \$50,000 added back						
54		Ambitions-total care \$7300						
55		Other Contractors - 6,000						
56		Red Tail/Survey for P&Z \$10000						
57		Easement maintenance TSVI public spaces \$50K						
58		Cleaning/Jenkins \$5000						
59	6225	Engineering	\$ 5,000	\$ 473	9%	\$ 5,000		
60	6230	Legal Services -Baker	\$ 75,000	\$ 45,928	61%	\$ 100,000		
61	6242	Accounting	\$ 15,100	\$ 11,237	74%	\$ 20,000		

	B	C	K	L	M	N	O	P
62	6244	Audit	\$ 26,000	\$ 23,986	92%	\$ 26,000		
63	6252	Internet	\$ 2,000	\$ 243	12%	\$ 2,000		
64	6253	Electricity	\$ 6,800	\$ 2,053	30%	\$ 7,500		
65	6254	Propane	\$ 1,000		0%	\$ 1,000		
66	6256	Telephone	\$ 9,000	\$ 8,512	95%	\$ 10,000		
67	6257	Rent Paid (meeting rooms, storage)	\$ 2,000	\$ 1,839	92%	\$ 2,200		
68	6259	Natural Gas	\$ 2,500	\$ 1,225	49%	\$ 2,500		
69	6270	Liability & Loss (to NM Self Ins. Fund)	\$ 20,000	\$ 15,379	77%	\$ 20,000		
70	6310	Advertising	\$ 2,700	\$ 476	18%	\$ 1,500		
71	6313	Material & Supplies	\$ 20,000	\$ 8,286	41%	\$ 20,000		
72	6314	Dues/Fees/Registrations/Renewals	\$ 6,000	\$ 4,147	69%	\$ 5,140		
73	6315	Bank Charges/\$2500 in LGBMS why? Not in QB	\$ 3,500	\$ 1,630	47%	\$ 3,500		
74	6316	Software	\$ 16,000	\$ 6,546	41%	\$ 17,400		
75		CES Cloud: \$9600						
76		Firewall /Ambitions (\$110/mo.) \$1320						
77		QB payroll \$600(\$50/mo) /renewal \$500 annually						
78		Microsoft office (\$50/mo) \$600						
79	6318	Postage	\$ 1,200	\$ 795	66%	\$ 1,200		
80	6319	Election Expense	\$ 3,700	\$ 3,663	99%			
81	6320	Equipment Repair & Parts	\$ 500		0%	\$ 500		
82	6322	Small Equip & Tool Purchases	\$ 500		0%	\$ 3,500		
83	6331	Outside Testing Services	\$ 600	\$ 68	11%	\$ 600		
84	6335	Finance Charge & Misc. charges						
85	6417	Vehicle Maintenance	\$ 500	\$ 61	12%	\$ 500		
86	6418	Fuel Expense	\$ 750	\$ 388	52%	\$ 750		
87	6433	Travel & Per Diem-elected officials (New)	\$ 5,000	\$ 478	10%	\$ 3,000		
88	6432	Travel & Per Diem-employees	\$ 5,000	\$ 2,872	57%	\$ 6,250		
89	6434	Training	\$ 7,000	\$ 2,552	36%	\$ 7,450		
90	6435	Training elected officials (New)	\$ 2,500	\$ 350	14%	\$ 2,000		
91	6560	payroll expense						
92	6570	Other expense/GRT Admin fees	\$ 32,872	\$ 14,501	44%	\$ 32,872		
93	8322	Capital Expenditures < \$5000		\$ 4,677				
94	8325	Capital Expenditures > \$5000						
95	8325	Taos Mountain Lodge/principal payment	\$ 29,231		0%	\$ 29,722		
96	8325	Taos Mountain Lodge/interest payment	\$ 39,931	\$ 19,965	50%	\$ 39,439		
97	8322	TML Improvements (NMFA)-infrastructure						
98	8322	TML Improvements	\$ 260,000	\$ 253,925	98%	\$ 50,000		
99	8323	Capital >\$1000 < \$5000	\$ 5,000		0%	\$ 5,000		
100	8325	Capital Equipment purchase > \$5000 (Depreciate) TML						
101	8348	Debt Service GRT Payback TRD-NEW				\$ 31,160	\$ 1,235,308	03 expense
102		TRANSFERS OUT:					\$ 575,100	43 expense
103	9001	Transfer to 04	\$ 327,558	\$ 217,195	66%	\$ 321,762	\$ 1,810,408	total gen fund exp
104	9001	Transfer to 05 for Roads	\$ 175,000	\$ 70,000	40%	\$ 300,000		
105	9001	Transfer to 05 for Roads GRT %				\$ 97,692	\$ 150,867	
106	9001	Transfer to 09	\$ 40,000	\$ 10,000.00	25%	\$ 40,000	1/12 th reserve	
107	9001	Transfer to 32 (Equip Reserve)	\$ 100,000	\$ 10,000.00	10%	\$ 50,000		
108	9001	Transfer to 43 (Gen/Admin Reserve)	\$ 300,000	\$ 200,000.00	67%	\$ 250,000		
109	9001	Transfer to 63 (hold harmless) To Debt Service/reserves	\$ 400,000	\$ 197,776.97		\$ 150,000		
110	9002	Transfer to 41 NEW GRT %				\$ 97,692		
111	9001	NEW Transfer to Village Apartments (70)				\$ 30,000		
112		Adjustment						
113								
114		Total Expense:	\$ 3,027,249	\$ 1,756,282		\$ 2,603,614		
115								
116		Net Income	\$ 920,279	\$ 1,558,881		\$ 805,445		
117								
118		DFA Minimum balance required	\$ (137,057)			\$ (150,867)		
119								
120		Net income less reserves	\$ 783,222	\$ 1,558,881		\$ 654,578		
121				ties to qb @ 3/31/20				
122				43		\$ 1,951,726.80		
123				TOTAL GF BAL		\$ 2,606,304.55		

	B	C	E	L	M	N	O	P	Q
1		General/Admin Reserve - 43 (new fund 11000/gen fund)							
2	Account	Description	FY2020	FY2020YTD	FY2020 YTD	FY2021			
3			BUDGET	Actual	% of budget	PROPOSED BUDGET			
4		Revenue:		3/31/2020					
5	0001	Beginning Balance KCEC	\$ 492,440	\$ 492,440		\$ 546,472			
6	0001	Beginning Balance Gen	\$ 1,341,289	\$ 1,346,751		\$ 1,160,055			
7	4027	KCEC Franchise Fees	\$ 65,000	\$ 54,032.43	83%	\$ 65,000			
8	4047	other income/NM Gas		\$ 1,005.75		\$ 3,000			
9	7005	Interest	\$ 400	\$ 2,307.87	577%	\$ 400			
10	7006	Investment Income	\$ 1,500		0%	\$ 1,500			
11	7005	Interest	\$ 400			\$ 400			
12		USDA Loan proceeds				\$ 500,000			
13	9002	Transfer In from 03	\$ 300,000	\$ 200,000	67%	\$ 250,000			
14									
15		Total Revenue:	\$ 2,201,029	\$ 2,096,537		\$ 2,526,827			
16									
17		Expenses:					KCEC FY20 FUND BALANCE		
18	6220	Outside Cont(Prof services)					546,472.18		
19	6225								
20	6315	Bank Charges	\$ 100	\$ 10		\$ 100	KCEC Estimate Fund Balance FY21		
21	8322	KCEC 3 phase	\$ 49,900		0%	\$ 300,000	611,472.18		
22	8322	EB Road/SDS					(300,000)		
23	8325	TML sewer line extension to WWTP					311,472.18		
24							VTSV reserve Bal/Fund Bal 1st Q	TOTAL Reserve Bal	
25		TRANSFERS OUT:					1,640,255	1,951,727	
26	9001	Transfer to 41 for tank/new water projects	\$ 440,000	\$ 390,000		\$ 200,000	restricted F/WWTP FY2020/21	800,000.00	
27	9001	Transfers out to fund 63 for NEW USDA DS				\$ 50,000			
28	9001	Roads for Equip maintenance	\$ 25,000			\$ 25,000			
29							Balance Available	360,054.62	
30		Total Expenses:	\$ 515,000	\$ 390,010		\$ 575,100			
31									left to transfer for
32	Net Income		\$ 1,686,029	\$ 1,706,527		\$ 1,951,727	\$ 50,000		Kachina tank
33				ties to qb @ 3/31/20			\$ 310,055		

	B	C	K	L	M	N
1		General Government Impact Fee-53 (29900)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4		Revenue:		3/31/2020		
5	0001	Beginning Balance	\$ 233,555	\$ 233,555		\$ 233,643
6	4050	Revenue-Impact Fees	\$ 6,000		\$ -	\$ 6,000
7	7007	Revenue-Interest Impact Fees	\$ 100	\$ 88	88%	\$ 100
8						
9		Total Revenues:	\$ 239,655	\$ 233,643	97%	\$ 239,743
10						
11		Expenses:				
12						
13		TRANSFERS OUT:	\$ 7,500			\$ -
14						
15						
16						
17	Total Expenses:		\$ 7,500			\$ -
18						
19	Net Income		\$ 232,155	\$ 233,643		\$ 239,743
20				ties to qb @ 3/31/20		
21						

	C	D	E	F	G	H	I
1		Law Enforcement 04 (LGBMS Fund 11000-3001)					
2	Account	Description	FY2020	FY2020YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4		Revenue:		3/31/2020			
5	0001	Beginning Balance	\$ -			\$ -	
6	4027	Other -					
7	9001	Transfer from 54 LE Impact fee	\$ 105,000	\$ 26,290		\$ 50,000	
8	9001	Transfer from 03	\$ 327,712	\$ 217,195	66%	\$ 321,762	
9							
10		Total Revenues:	\$ 432,712	\$ 243,485		\$ 371,762	
11							
12		Expense:					
13	6112	Salaries-Staff	\$ 180,571	\$ 138,387.16	77%	\$ 163,800	
14		Salaries-part time				\$ 16,640	Total regular salaries
15	6115	Salaries-Overtime	\$ 7,000	\$ 6,683.88	95%	\$ 8,000	\$ 173,820
16		Salaries - On Call	\$ 14,000			\$ 9,000	\$ 198,460
17	6112	Salaries - Leave Sell Back				\$ 1,020	Total salaries w/OT
18	6121	Workers Comp	\$ 6,200		0%	\$ 6,200	
19	6128	PERA	\$ 17,030	\$ 13,335.92	78%	\$ 17,445	
20	6122	Health Insurance	\$ 25,226	\$ 19,540.75	77%	\$ 26,200	
21	6133	Life Insurance	\$ 159	\$ 118.68	75%	\$ 160	
22	6134	Dental Insurance	\$ 1,551	\$ 1,157.22	75%	\$ 1,551	
23	6135	Vision Insurance	\$ 279	\$ 208.63	75%	\$ 300	
24	6125	FICA Employer's Share	\$ 12,497	\$ 8,805.80	70%	\$ 11,210	
25	6125	FICA Medicare	\$ 2,923	\$ 2,201.45	75%	\$ 2,625	
26	6127	SUTA State Unemployment	\$ 1,806	\$ 180.21	10%	\$ 500	
27	6130	Health Incentive (ski pass, gym member	\$ 900	\$ 300.00	33%	\$ 900	
28	6220	Outside Contractors (Porf services)	\$ 4,200	\$ 1,796.07	43%	\$ 4,200	
29	6220	E911 JPA					
30	6220	NIBRS system					
31	6230	Legal Services					
32	6256	Telephone - Air card (Verizon)	\$ 3,120	\$ 1,969.09	63%	\$ 3,120	
33	6257	Rent Paid (meeting rooms, storage)	\$ 2,400	\$ 2,400.00	100%	\$ 2,400	
34	6270	Liability & Loss Insurance (OTHER)	\$ 8,000	\$ 6,643.80	83%	\$ 8,000	
35	6317	PPE and Safety Equipment	\$ 1,500		0%	\$ 1,500	
36	6313	Materials & Supplies	\$ 4,900	\$ 428.85	9%	\$ 6,900	
37	6314	Dues/Fees/Memberships	\$ 450		0%	\$ 541	
38	6316	Software (body cam)	\$ 1,500	\$ 903.00	60%	\$ 950	Axon
39	6318	Postage					
40	6320	Equipment Repair & Parts	\$ 600	\$ 352.51	59%		
41	6321	Building Maintenance	\$ 1,500	\$ 21.84	1%	\$ 1,500	
42	6322	Small Equipment & Tool	\$ 1,500		0%	\$ 1,500	
43	6331	Outside Testing Service	\$ 200		0%	\$ 200	
44	6332	Equipment rentals					
45	6417	Vehicle Maintenance	\$ 4,200	\$ 2,967.54	71%	\$ 4,500	service, tires
46	6418	Fuel Expense	\$ 9,000	\$ 6,262.58	70%	\$ 9,000	
47	6432	Travel & Per Diem	\$ 3,000	\$ 81.77	3%	\$ 1,600	
48	6434	Training	\$ 2,500	\$ 507.00	20%	\$ 1,300	
49	8323	Equipment \$1000 to \$4999	\$ 9,000	\$ 1,941.29	22%	\$ 9,000	
50	8322	Capital Expense	\$ 105,000	\$ 26,289.95	25%	\$ 50,000	
51							
52		Total Expenses:	\$ 432,712	\$ 243,484.99		\$ 371,762	
53							
54		Net Income	\$ -	\$ -		\$ -	
55							
56							

ties to Q8 @3/31/20

	B	C	K	L	M	N
1	LE Capital 14	(LGBMS fund 21100)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4	Revenue:			3/31/2020		
5	0001	Beginning Balance	\$ 20,472	\$ 20,472		\$ 1,012
6	4037	Revenue-General Grants	\$ 21,800	\$ 21,800	100%	\$ 21,800
7	7005	Revenue-Interest Income	\$ 20			\$ 20
8						
9	Total Revenue:		\$ 42,292	\$ 42,272	100%	\$ 22,832
10						
11	Expenses:					
12	6313	Safety Supplies	\$ 1,500	\$ 721	48%	\$ 10,000
13	6320	Equipment Repair & Parts				
14	6322	Small Equipment & Tool Purchases				\$ 12,832
16	6434	Training				
17	8322	Capital Expenses - New Vehicle	\$ 40,792	\$ 40,540	99%	
18	8322	Capital Expenses-other				
19						
20	Total Expenses:		\$ 42,292	\$ 41,260.88		\$ 22,832
21						
22	Net Income:		\$ 0	\$ 1,012		\$ (0)
23				ties to QB @ 3/31/20		

	B	C	K	L	M	N	O
1		Law Enforcement Impact Fee - 54 (29900)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4		Revenue:		3/31/2020			
5	0001	Beginning Balance	\$ 199,536	\$ 199,536		\$ 173,319	
6	4051	DPS Impact Fees	\$ 5,000		0%	\$ 5,000	
7	7007	Revenue-Interest	\$ 20	\$ 72	359%	\$ 20	
8							
9		Total Revenue:	\$ 204,556	\$ 199,607		\$ 178,339	
10	TRANSFERS OUT:						
11	9002	Transfer out to LE fund	\$ 105,000	\$ 26,289	25%	\$ 50,000	trf LE for police building
12							
13		\$ -	\$ 105,000	\$ 26,289		\$ 50,000	
14							
15							
16							
17	Net Income		\$ 99,556	\$ 173,319		\$ 128,339	
18				ties to QB @3/31/20			

	B	C	K	L	M	N
1		Recreation - 10 (LGBMS fund 21700)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4		Revenue:		3/31/2020		
5	0001	Beginning Balance	\$ 481	\$ 481		\$ 1,096
6	4027	Other Revenue/donation	\$ 2,000	\$ 1,958		
7	7005	Revenue-Interest Income	\$ 10			\$ 10
8	9001	Lodgers' Tax Grant-transfer in	\$ 15,000	\$ 11,500	77%	\$ 15,000
9						
10						
11		Total Revenue:	\$ 17,491	\$ 13,940		\$ 16,106
12						
13						
14	6220	Outside Contractors	\$ 7,450	\$ 5,743.53	77%	\$ 8,000
15	6313	Materials & Supplies	\$ 7,550	\$ 7,100.33	94%	\$ 7,500
16						
17		Total Expense:	\$ 15,000	\$ 12,844		\$ 15,500
18						
19		Net Income:	\$ 2,491	\$ 1,096		\$ 606
20			ties to qb @ 3/31/20			

	B	C	K	L	M	N
1		Parks Rec Impact Fee - 50 (29900)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			PROPOSED	Actual	% of budget	PROPOSED
4		Revenue:		3/31/2020		
5	0001	Beginning Balance	\$ 83,718	83,718		\$ 83,749
6	4050	Revenue-Parks Impact Fees	\$ 3,000			\$ 3,000
7	7007	Revenue-Interest Impact Fees	\$ 15	32		\$ 15
8						
9		Total Revenues:	\$ 86,733	83,749		\$ 86,764
10						
11		Expenses:				
12						
13		TRANSFERS OUT:				
14						
15						
16		Total Expenses:	\$ -	0		\$ -
17						
18		Net Income:	\$ 86,733	83,749		\$ 86,764
19			ties to qb @ 3/31/20			

	B	C	K	L	M	N	O
1	Streets - 05	(LGBMS fund 21600)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4		Revenue:		3/31/2020			
5	0001	Beginning Balance	\$ 45,184	\$ 45,184.29		\$ 2,227	
6	4023	GRT Infrastructure-Base Line	\$ 88,811	\$ 74,549.68	84%		Remove GRT FY2021
7	4023	GRT Infrastructure-Portion TIDD/Incremental	\$ 8,881		0%		
8	4027	Revenue-Other (Plowing)	\$ 2,000	\$ 1,428.03	71%	\$ 2,000	
9	4101	Sale of fixed assets		\$ 14,200.00			
10	4028	Revenue-Gasoline Tax	\$ 5,000	\$ 4,119.42	82%	\$ 5,000	
11	4034	Revenue-Motor Vehicle Fees	\$ 16,000	\$ 12,423.16	78%	\$ 16,000	
12	4037	Revenue-General Grants (NMDOT Coop)	\$ 100,125		0%	\$ 80,000	
13	4037	Revenue-General Grants Twining project	\$ 261,725		0%	\$ 261,725	
14	7005	Revenue - Interest	\$ 100		0%	\$ 100	
15		TRANSFERS IN:					
16		Transfer from 55 for NM DOT Coop match	\$ 25,000		0%	\$ 20,000	
17		Transfer from 55 Impact fees/attachments	\$ 30,000	\$ 30,000.00	100%	\$ 30,000	
18		Trans from 43-maintenance on road equip	\$ 25,000		0%	\$ 25,000	
19		Trans from 32 - maintence on road equip					
20		Transfer from 03/replace GRT removed by TRD				\$ 97,692	
21		Transfer from 03	\$ 175,000	\$ 70,000.00	40%	\$ 300,000	
22							
23		Total Revenue:	\$ 782,826	\$ 251,904.58	32%	\$ 839,744	
24							
25		Expense:					
26	6112	Salaries-Staff	\$ 180,830	\$ 77,737.82	43%	\$ 187,355	
27	6115	Salaries-Overtime	\$ 5,000	\$ 4,625.51	93%	\$ 6,000	
28	6121	Workers Comp	\$ 14,500	\$ 9,219.00	64%	\$ 12,000	
29	6125	FICA Employer's Share	\$ 11,521	\$ 4,939.46	43%	\$ 8,000	
30	6128	PERA Employers Portion	\$ 4,014	\$ 3,161.92	79%	\$ 9,209	
31	6122	Health Insurance	\$ 12,331	\$ 9,920.73	80%	\$ 26,596	
32	6122	Life Insurance	\$ 53	\$ 39.56	75%	\$ 110	
33	6122	Dental Insurance	\$ 775	\$ 578.42	75%	\$ 1,550	
34	6122	Vision Insurance	\$ 135	\$ 101.20	75%	\$ 275	
35	6125	FICA -Medicare Employer's Share	\$ 2,695	\$ 1,234.86	46%	\$ 2,500	
36	6127	SUTA State Unemployment	\$ 1,808	\$ 179.42	10%	\$ 800	
37	6220	Outside Contractors (Misc)	\$ 35,000	\$ 19,462.47	56%	\$ 100,000	
38		NMDOT Coop Project \$50,000???					
39		TIDD Dedications \$100,000					
40		ADD- New Twining Road Project BAR					
41	6225	Engineering	\$ 15,000	\$ 630.00	4%	\$ 15,000	

	B	C	K	L	M	N	O
42	6230	Legal Services	\$ 2,000		0%	\$ 2,000	
43	6253	Electricity	\$ 3,000	\$ 2,407.47	80%	\$ 3,000	
44	6254	Propane					
45	6256	Telephone	\$ 600	\$ 90.00	15%	\$ 600	
46	6257	Rental Expense				\$ 5,000	New- Snow Storage
47	6270	Liability and Insurance	\$ 17,000	\$ 12,299.01	72%	\$ 17,000	
48	6313	Materials & Supplies/office	\$ 70,000	\$ 28,299.62	40%	\$ 60,000	
49	6313	Field Supplies Dust Control \$10,000				\$ 10,000	
50	6314	Dues/Fees/Memberships	\$ 200		0%	\$ 200	
51	6317	Safety supplies/ PPE	\$ 2,200	\$ 708.58	32%	\$ 2,200	
52	6318	Postage	\$ 100		0%	\$ 100	
53	6320	Equipment Repairs & Parts	\$ 22,500	\$ 14,160.16	63%	\$ 27,500	
54	6322	Small Equipment & Tools	\$ 4,000	\$ 3,594.40	90%	\$ 3,500	
55	6323	System Repairs	\$ 2,000		0%	\$ 2,000	
56	6332	Equipment rentals	\$ 7,500		0%	\$ 7,500	
57	6417	Vehicle Maintenance	\$ 25,000	\$ 4,900.98	20%	\$ 25,000	
58	6418	Fuel Expense	\$ 19,000	\$ 14,498.98	76%	\$ 19,000	
59	6432	Travel & Per Diem	\$ 600		0%	\$ 600	
60	6434	Training	\$ 300		0%	\$ 300	
61	6570	Other operting/grt admin fees	\$ 2,931	\$ 2,247.84	77%	\$ 2,931	
62	8322	NMDOT Twining project	\$ 63,775			\$ 211,225	
63	8323	Capital Expenditures < \$5000	\$ 1,400	\$ 1,349.52	96%		
64		NMDOT Co-Op 45k-NMDOT/15k-VTSV					
65		Drainage/Culverts/etc					
66	8325	Equipment & Tool Purchases	\$ 35,000	\$ 33,291.08	95%	\$ 30,000	
67							
68		Transfers Out:					
69							
70							
71	Total Expense:		\$ 562,769	\$ 249,678.01		\$ 799,051	
72							
73	Net Income		\$ 220,057	\$ 2,226.57		\$ 40,692	
74			ties to qb @ 3/31/20				

	B	C	K	L	M	N
1		Roads Impact Fee - 55 (29900)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4		Revenue:		3/31/2020		
5	0001	Beginning Balance	\$ 204,341	\$ 204,341	100%	\$ 174,418
6	4050	Revenue - Roads Impact Fees	\$ 16,000		0%	\$ 16,000
7	7007	Revenue-Interest	\$ 25	\$ 76	306%	\$ 25
8						
9		Total Revenue:	\$ 220,366	\$ 204,418		\$ 190,443
10		TRANSFERS OUT:				
11		Trans to 05 for NM DOT COOP Match	\$ 25,000		0%	\$ 25,000
12		Trans to 05 for new equipment	\$ 30,000	\$ 30,000	100%	\$ 30,000
13		Expenses:	\$ 55,000			\$ 55,000
14						
15		Net Income:	\$ 165,366	\$ 174,418		\$ 135,443
16			ties to QB @3/31/20			

	A	B	C	K	L	M	N
1			Village Apartments-70 (Fund 52800)				
2		Accounts	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3				BUDGET	Actual	% of budget	PROPOSED
4	DFA Numbers	Revenue:			3/31/2020		
5			Beginning Balance				
6	52800-2002-44190	4190	Rental Revenue	\$ 12,000	\$ 2,153	18%	\$ 1,524
7	52800-2002-46030	7005	Revenue-Interest Income	\$ 200		0%	\$ 200
8		9002	Transfer in from general fund				\$ 30,000
9							
10							
11		Total Revenues:		\$ 12,200	\$ 2,153	18%	\$ 43,724
12		Expense:					
13	52800-2002-55030	6220	Outside Contractors	\$ 960		0%	\$ 25,000
14		6230	Legal				\$ 500
15	52800-2002-55030	6580	Outside Contractors/Rental Mng expense	\$ 2,400	\$ 629	26%	\$ 2,400
16	52800-2002-54010	6321	Building Maintenance	\$ 5,000		0%	\$ 2,600
17	52800-2002-56050	6313	Supplies	\$ 2,000		0%	\$ 2,000
18		6252	Internet				\$ 1,200
19	52800-2002-57170	6253	Electric	\$ 1,000		0%	\$ 5,000
20	52800-2002-57171	6259	Natural Gas	\$ 500		0%	\$ 3,000
21							
22							
23							
24							
25							
26							
27							
28		Total Expenses:		\$ 11,860	\$ 629		\$ 41,700
29							
30		Net Income:		\$ 340	\$ 1,524		\$ 2,024
31					ties to QB @		
32					3/31/20		

	B	C	K	L	M	N	O
1	Solid Waste Enterprise- 77 (NEW LGBMS 50200)						
2	Accounts	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4	Revenue:			3/31/2020			
5		Beginning Balance	\$ 237,237	\$ 237,236.89		\$ 271,724	
6	4022	Revenue-GRT-Environment Base line	\$ 22,195	\$ 18,636.77	84%		REMOVED for FY21
7	4022	Revenue-GRT-Portion TIDD/Incremental	\$ 2,219		0%		
8	4027	Revenue-Other charges for services	\$ 200			\$ 200	
9	4037	General Grants -- Compactor					
10	4046	Revenue-Solid Waste Fee(Other chrgs)	\$ 64,019	\$ 54,370.96	85%	\$ 66,580	Includes 4% increase
11	7005	Revenue-Interest Income	\$ 500		0%	\$ 500	
12							
13	Total Revenues:		\$ 326,370	\$ 310,245	95%	\$ 339,004	
14							
15	Expense:						
16	6112	Salaries-Staff	\$ 18,376	\$ 1,517.62	8%	\$ 18,520	increase w/ recycle center
17	6121	Workers Comp	\$ 1,200	\$ 1,024.00	85%	\$ 1,200	
18	6125	FICA Employer's Share	\$ 878	\$ 91.26	10%	\$ 900	
19	6125	FICA Medicare Employer's Share	\$ 266	\$ 22.82	9%	\$ 270	
20	6127	SUTA Unemployment	\$ 30	\$ 2.43	8%	\$ 30	
21	6128	PERA	\$ 1,000		0%	\$ 1,000	
22	6122	Health insurance	\$ 1,000		0%	\$ 1,000	
23	6122	Life insurance	\$ 75		0%	\$ 100	
24	6122	Dental Insurance	\$ 125		0%	\$ 100	
25	6122	Vision Insurance	\$ 100		0%	\$ 100	
26	6220	Outside Contractors	\$ 65,000	\$ 34,900.39	54%	\$ 100,000	PAID THROUGH Dec 2019
27		Waste Mgt, TOT (Regional Landfill), Bob's Yard					
28		Taos MOU \$3565.38					
30		Engineer/design recycle center					
31	6253	Electricity (compactor)	\$ 1,000	\$ 400.00	40%	\$ 1,100	
32	6434	Training	\$ 350		0%	\$ 350	
33	6432	Travel	\$ 800		0%	\$ 800	
34	6313	Material & Supplies	\$ 5,000		0%	\$ 5,000	
35	6314	Dues and Fees	\$ 200		0%	\$ 200	
36	6322	Equipment/Tools for Recycling Program	\$ 500		0%	\$ 500	
37	6570	Other Operations GRT	\$ 732	\$ 561.94	77%		
38	8325	Capital Purchases	\$ 15,000		0%	\$ 172,000	Equip/dump truck/fencing/trailers/bins
39							
40							
41							
42	Total Expenses:		\$ 111,633	\$ 38,520.46		\$ 303,170	
43							
44	Net Income:		\$ 214,737	\$ 271,724		\$ 35,834	

	B	C	K	L	M	N
1	Fire Capital - 18	LGBMS fund 20900)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4	Revenue:			3/31/2020		
5	0001	Beginning Balance	\$ 162,582	\$ 162,582		\$ 201,387
6	4049	Revenue-Fire Grants	\$ 84,279	\$ 97,737	116%	\$ 84,279
7	7005	Revenue-Interest Income	\$ 100			\$ 100
8						
9	Total Revenues:		\$ 246,961	\$ 260,319	105%	\$ 285,766
10						
11	Expense:					
12	6220	Outside Contractors: air comp/test	\$ 24,252	\$ 5,832	24%	\$ 24,252
13		TextInteractions.com \$252/yrly				
14		Move siren/Hook up generators to siren	\$ 5,000		0%	\$ 5,000
15	6230	Legal	\$ 6,000	\$ 5,785	96%	\$ 2,000
16	6253	Electricity	\$ 5,000	\$ 3,810	76%	\$ 5,000
17	6254	Propane	\$ 11,000	\$ 1,255		\$ 15,000
18	6256	Telephone	\$ 1,000	\$ 533	53%	\$ 1,000
19	6257	Rent/meeting space	\$ 500	\$ 120		\$ 500
20	6259	Natural Gas	\$ 1,400	\$ 573	41%	\$ 1,400
21	6260	Lease-to TSV: Fire Substation				
22	6270	Liability & Loss Insurance	\$ 12,000	\$ 8,654	72%	\$ 12,000
23	6313	Material & Supplies	\$ 10,000	\$ 4,153	42%	\$ 10,000
24	6314	Dues/Fees/Membership/Notices	\$ 1,700	\$ 332	20%	\$ 300
26	6316	Software				\$ 2,625
27	6317	PPE (Personal Protective Equip)-new	\$ 18,000		0%	\$ 18,000
28	6318	Postage	\$ 300	\$ 26	9%	\$ 300
29	6320	Equipment Repair and Parts	\$ 4,000		0%	\$ 4,000
30	6321	Building Maintenance	\$ 2,500	\$ 414	17%	\$ 2,500
31	6322	Small Equipment & Tool Purchases	\$ 8,000	\$ 7,597	95%	\$ 8,000
32	6331	Outside Testing Services	\$ 2,500		0%	\$ 2,500
33	6417	Vehicle Maintenance	\$ 20,000	\$ 18,169	91%	\$ 20,000
34	6418	Fuel Expense	\$ 3,000	\$ 660	22%	\$ 3,000
35	6432	Travel and Per Diem	\$ 5,000	\$ 814	16%	\$ 5,800
36	6434	Training	\$ 3,000	\$ 206	7%	\$ 3,400
37	8322	Capital Expenditures <\$5000				
38	8325	Equipment & Tool Purchase	\$ 5,500			\$ 5,500
39						
40		TRANSFERS OUT				
41	9002	Transfer to 38 for reserves				\$ 20,000
42						
43	Total Expenses:		\$ 149,652	\$ 58,932.43	39%	\$ 172,077
44						
45	Net income		\$ 97,309	\$ 201,387	207%	\$ 113,689
46				ties to		
47				qb @ 3/31/20		

	B	C	K	L	M	N
1		Volunteer Fire Donations - 28 (29900)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4		Revenue:		3/31/2020		
5	0001	Beginning Balance	\$ 20,476	20,476		\$ 33,615
6	4027	Contributions/donations	\$ 15,000	15,136	101%	
7	4027	Revenue--Other				
8	7005	Interest Income	\$ 100			\$ 100
9						
10		Total Revenues:	\$ 35,576	35,612		\$ 33,715
11						
12		Expense:				
13	6220	Professional Services	\$ 250			\$ 15,500
14	6313	Materials & Supplies (Shirts/Jackets)	\$ 5,119		0%	\$ 3,000
15	6320	Equipment and Repairs	\$ 5,119		0%	\$ 3,000
16	8322	Equipment >\$1000- <\$5000	\$ 9,488	1,998	21%	\$ 5,000
17	6432	Travel & Per Diem	\$ 250			\$ 500
18	6434	Training	\$ 250			\$ 500
19	8325	Capital Exp Equipment	\$ -			\$ 1,000
20		TRANSFERS OUT				
21	9001	Transfer to 38 for future fire truck				
22						
23		Total Expenses:	\$ 20,476	1,998	10%	\$ 28,500
24						
25		Net Income:	\$ 15,100	33,615		\$ 5,215
26				ties to QB @3/31/20		

	B	C	K	L	M	N
1		Volunteer Fire Donations - 28 (29900)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4		Revenue:		3/31/2020		
5	0001	Beginning Balance	\$ 20,476	20,476		\$ 33,615
6	4027	Contributions/donations	\$ 15,000	15,136	101%	
7	4027	Revenue--Other				
8	7005	Interest Income	\$ 100			\$ 100
9						
10		Total Revenues:	\$ 35,576	35,612		\$ 33,715
11						
12		Expense:				
13	6220	Professional Services	\$ 250			\$ 15,500
14	6313	Materials & Supplies (Shirts/Jackets)	\$ 5,119		0%	\$ 3,000
15	6320	Equipment and Repairs	\$ 5,119		0%	\$ 3,000
16	8322	Equipment >\$1000- <\$5000	\$ 9,488	1,998	21%	\$ 5,000
17	6432	Travel & Per Diem	\$ 250			\$ 500
18	6434	Training	\$ 250			\$ 500
19	8325	Capital Exp Equipment	\$ -			\$ 1,000
20		TRANSFERS OUT				
21	9001	Transfer to 38 for future fire truck				
22						
23		Total Expenses:	\$ 20,476	1,998	10%	\$ 28,500
24						
25		Net Income:	\$ 15,100	33,615		\$ 5,215
26				ties to QB @3/31/20		

	B	C	K	L	M	N
1		Fire Reserve - 38 (20900)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4		Revenue:		3/31/2020		
5	0001	Beginning Balance	144,758	144,758		144,758
6	7005	Interest	500			500
7		TRANSFERS IN				
8	9001	Transfer from 18 for future fire truck	0			20,000
9						
10		Total Revenue:	145,258	144,758		165,258
11						
12		Expenses:			#DIV/0!	
13						
14			0			0
15						
16			145,258			165,258
17						
18		Net Income:	145,258	144,758		165,258
19			ties to QB @3/31/02			

	B	C	K	L	M	N	O
1	EMS - 09	(LGBMS FUND-20600)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4	Revenue:			3/31/2020			
5	0001	Beginning Balance	\$ 1,293	\$ 1,293		\$ 1,199	
7	4037	Revenue-General Grants	\$ 5,033				
8	7055	Revenue-Interest Income	\$ 5			\$ 5	
9	9001	Transfers from 15 lodgers tax	\$ 8,035			\$ -	
10	9001	Transfers from 03	\$ 40,000	\$ 10,000	25%	\$ 40,000	
11							
12	Total Revenues:		\$ 54,366	\$ 11,293		\$ 41,204	
13							
14	Expense:						
15	6112						
16	6112	Salaries-Staff	\$ 7,110	\$ 750	11%		
17	6121	Workers Comp	\$ 381	\$ 342	90%		
18	6125	FICA Employer's Share	\$ 353	\$ 45.90	13%		
19	6125	FICA Medicare Employer's Share	\$ 88	\$ 11.47	13%		
20							
21	6127	SUTA State Unemployment (other)	\$ 103	\$ 2	2%		
22							
23	6220	Outside Contractors (prof services)	\$ 5,600	\$ 2,700	48%	\$ 20,000	Quigley/EMS on call
24		Quigley \$3,600					
25		Mogul Med - shots					
26		Contract EMS					
27	6230	Legal services				\$ 3,000	
28	6270	Prof. Liab (Quigley), Volunteer Ins.	\$ 9,000	\$ 5,418	60%	\$ 8,000	
29		MalPractice Quigley \$3500					MalPractice 1/2 w/TSV
30		Volunteer Ins \$3500					
31		Medic 1 Veh Ins \$700.00					
32	6313	Materials & Supplies	\$ 2,000	\$ 825	41%	\$ 2,000	
33	6314	Dues/Fees/Memberships	\$ 1,000			\$ 500	
34	6317	Supplies Safety(PPE)	\$ 2,000			\$ 1,000	
35	6320	Equipment Repairs & Parts	\$ 1,000			\$ 500	
36	6322	Small Equipment & Tool Purchase	\$ 1,000			\$ 500	
37	6417	Vehicle maintenance	\$ 1,000			\$ 500	
38	6418	Fuel Expense	\$ 150			\$ 150	
39	6432	Travel & Per Diem	\$ 1,000			\$ 500	
40	6434	Training	\$ 1,500			\$ 500	
42							
43							
44	Total Expenses:		\$ 33,285	\$ 10,094.15		\$ 37,150	
45							
46	Net Income		\$ 21,081	\$ 1,199		\$ 4,054	
47				ties to QB @ 3/31/20			

	B	C	K	L	M	N
1		EMS Donation - 29 (29900)				
2	Account	Description	FY2020	FY2020 YTD	FY2020YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4		Revenue:		3/31/2020		
5	0001	Beginning Balance	\$ 29,740	\$ 29,740		\$ 49,540
6	4027	Revenue-Donations	\$ 15,000	\$ 19,800	132%	
7	7005	Revenue-Interest Income	\$ 200			\$ 200
8	4027	Other Revenue				
9						
10		Total Revenues:	\$ 44,940	\$ 49,540		\$ 49,740
11						
12		Expense:				
13	6313	Office Supplies	\$ 8,988		0%	\$ 8,988
14	6314	Dues/Fees/Memberships/Notices				
15	6317	Training Supplies/PPE	\$ 1,000			\$ 1,000
16	6322	Equipment \$1000-\$4000	\$ 7,750			\$ 7,750
17	6432	Travel & Per Diem	\$ 250			\$ 250
18	6434	Training	\$ 1,000			\$ 1,000
19	8322	Capital Exp Equipment	\$ 10,000			\$ 10,000
20						
21		Total Expenses:	\$ 28,988	\$ -		\$ 28,988
22						
23		Net Income:	\$ 15,952	\$ 49,540		\$ 20,752
24						
25				ties to qb @ 3/31/20		

	B	C	K	L	M	N	O
1	Lodger's Tax 15	LGBMS Fund 21400)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4	Revenue:			3/31/2020			
5	0001	Beginning Balance	\$ 490,948	\$ 490,948		\$ 579,520	
6	4027	Revenue - Other					
7	4029	Revenue-Lodger's Tax	\$ 400,000	\$ 424,972	106%	\$ 450,000	
9	7005	Interest Income	\$ 500				
10							
11	Total Revenue:		\$ 891,448	\$ 915,920		\$ 1,029,520	
12							
13	Expenses:						
14	6220	Outside Contractors					
15		Field Ins.	\$ 3,000	3,000.00		\$ 3,000	
16		German School	\$ 3,000	449.40			
17		Bull of the Woods Race/Taos Sports	\$ 1,500	1,500.00		\$ 1,500	
18		Jillana Ballet	\$ 8,000			\$ 8,000	
19		Northside @TSV	\$ 2,500				
20		Taos School of Music	\$ 3,000	4,000.00		\$ 5,000	
21		Taos Opera	\$ 3,500	3,479.66		\$ -	
22		TSV, Inc./fireworks	\$ 14,000			\$ 14,000	Chamber
23		Taos Sports Assoc/REMOVE see Bull c	\$ 2,500				
24		VTSV-Chamber: special projects	\$ 70,000	21,099.48		\$ 100,000	\$ 400,000
25		Winter Wine Festival	\$ 9,000			\$ 9,000	
26		* New Proposals					
27		TSVI Employee Shuttle	\$ 20,000			\$ 20,000	
28		Town of Taos, RTD winter	\$ 40,514			\$ 65,000	
29		Town of Taos, RTD summer	\$ 40,000	26,087.04			
30		Taos Air	\$ 35,000				
31		VTSV-Chamber	\$ 280,000	222,002.00		\$ 300,000	
32		Taos Mtn Heritage	\$ 2,500				
33		TSVI Pro Tour Ski Comp- BAR					
34	TOTAL GRANTS	\$ 332,788					TOTAL Grant FY21
35	6230	Legal Services	\$ 1,000		\$ -	\$ 1,000	\$ 525,500
36	6244	Audit (Prof services)	\$ 2,200	2,157.50		\$ 5,000	
37	6270	Liability & Loss Insurance					
38	6318	Postage					
39		TRANSFERS OUT:					TOTAL Transfers
40	9001	Transfer to Parks & Rec	\$ 15,000	\$ 11,500		\$ 15,000	\$ 60,000
41	9001	Transfer to EMS 09 for peak EMT	\$ 8,035				
42	9001	BAR LT one-time tfr to VTSV	\$ 80,000	\$ 1,125			
43		Transfer to General 03/Admin Fee	\$ 40,000	\$ 40,000		\$ 45,000	
44							
45	Total Expenses:		\$ 684,249	\$ 336,400.08		\$ 591,500	
46							
47	Net Income:		\$ 207,199	\$ 579,520		\$ 438,020	
48				ties to QB @ 3/31/20			