

TOWN OF TAOS

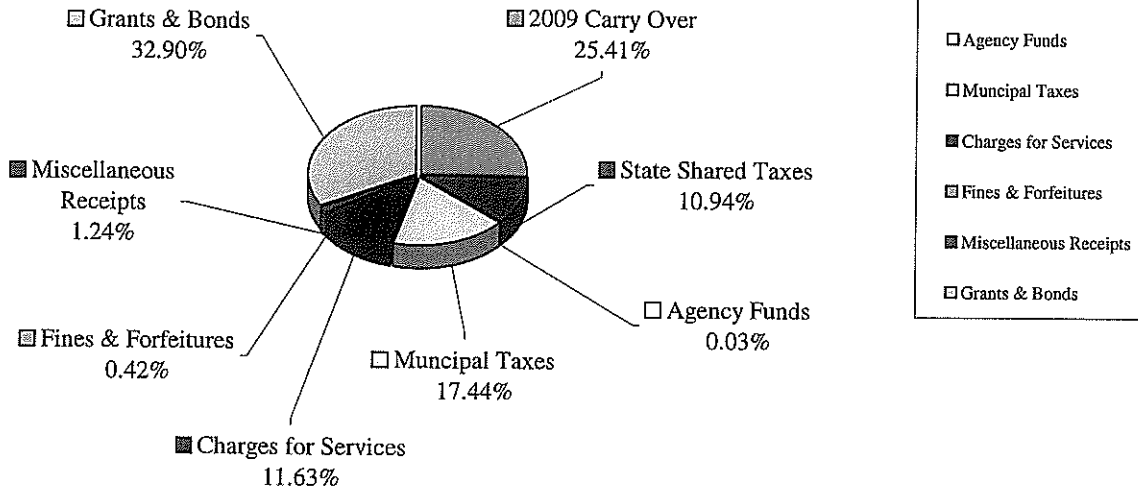
ANNUAL BUDGET PRESENTATION
JUNE 16, 2009

WHERE THE MONEY COMES FROM

Revenues Summary

	<u>Amount</u>	<u>Percent</u>
2009 Carry Over	11,733,373	25.41%
State Shared Taxes	5,052,748	10.94%
Agency Funds	14,752	0.03%
Municipal Taxes	8,053,482	17.44%
Charges for Services	5,369,389	11.63%
Fines & Forfeitures	193,138	0.42%
Miscellaneous Receipt	571,194	1.24%
Grants & Bonds	<u>15,196,722</u>	<u>32.90%</u>
	46,184,798	100.00%

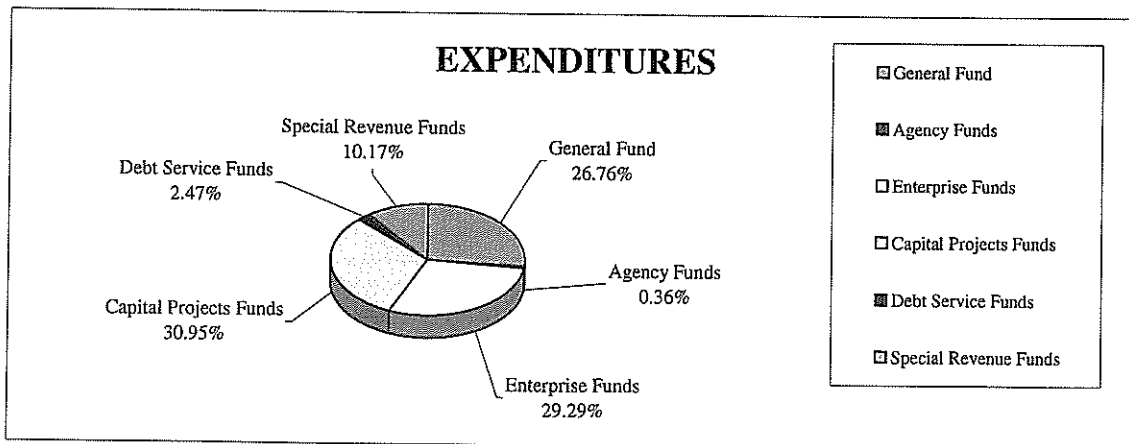
REVENUE SOURCES



EXPENDITURES BY FUND TYPE

Expenditures Summary

General Fund	<u>Amount</u>	<u>Percent</u>
Executive	697,860	
Judicial	207,768	
Finance	862,405	
Police	2,377,045	
Fire	647,994	
Street	996,091	
Recreation	655,879	
Parks	429,207	
Fleet	229,287	
CED	491,616	
Library	586,605	
HR	276,287	
Buildings	729,745	
Council	393,427	
Airport	123,657	
Pool	438,293	
Election	19,139	
Legal	<u>405,074</u>	
General Fund	\$ 10,567,379	26.76%
Agency Funds	141,441	0.36%
Enterprise Funds	11,568,822	29.29%
Capital Projects Funds	12,224,838	30.95%
Debt Service Funds	973,699	2.47%
Special Revenue Funds	<u>4,016,214</u>	<u>10.17%</u>
	\$ 39,492,393	100.00%



Town of Taos, New Mexico
Town of Taos
Municipal Budget Fiscal Year 2009-2010 (FYE 2010)

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Operational Property Tax:	<u>2008 Final Value</u>	<u>Operating Tax Rate</u>	<u>Revenue Production</u>	<u>Number of Employees:</u>	
Residential	135,992,234	2.248	305,711	Full Time	196
Non-residential	147,840,789	3.075	454,610	Part Time/Temp	29
			760,321		225

Fund No.	Fund	Unaudited Beginning Balance Cash + Investments	Estimated Revenues	Interfund Cash Transfers	Budgeted Expenditures	Estimated Ending Balance Cash + Investments
<u>General Funds:</u>						
11	General Fund	1,299,289	5,795,246	4,358,314	10,567,379	885,470
12	General State Shared Gross Receipts Tax Income Fund	0	4,678,022	(4,678,022)		0
13	General State Shared Gasoline Tax Income Fund	0	101,123	(101,123)		0
		1,299,289	10,574,390	(420,831)	10,567,379	885,470
<u>Special Revenue Funds:</u>						
21	Fire Protection Fund	303,640	178,836	0	482,475	0
22	Recreation Fund	84,320	31,429	0	76,895	38,855
23	Lodger's Tax Fund	26,890	887,574	(874,912)	21,685	17,867
24	Lodger's Tax Promotional Fund	32,844	23,550	613,982	664,417	5,959
25	Local Government Correction Fund	9,462	52,140	34,000	94,000	1,601
26	Law Enforcement Protection Fund	0	32,000		32,000	0
27	Civic Center Fund	34,908	65,045	409,334	490,498	18,788
28	Domestic Violence Shelter Fund	0	150,000	0	150,000	0
29	Public Transportation Fund	5,061	382,552	173,643	549,045	12,211
30	Community Grants	294,433	516,380	45,000	849,624	6,188
31	Municipal Road Gasoline Tax Fund	(0)	56,226	(56,226)		0
32	1/4 ¢ GRT Capital Improvements Fund	0	954,698	(954,698)		0
34	Communications Fund	187,733	329,611	272,596	605,575	184,365
		979,289	3,660,041	(337,281)	4,016,214	285,835
<u>Debt Service Funds</u>						
40	2009 NMFA PPRF Disadvantaged Program (Eco Park)	346		171,000	170,667	682
41	2008 Shared Gross Receipts Tax RB Retirement (Town Hall)	(0)		490,825	490,825	0
43	1999 Gasoline Tax Revenue Bond Fund	18,232		180,754	198,493	494
45	2008 Gross Receipts Tax RB Reserve Fund (Not Required)	0	0	0		0
46	1999 Gasoline Tax Revenue Bond Reserve Fund	195,500	3,840	(3,840)		195,500
47	2007 NMFA PPRF Disadvantaged Program (Land Purchase)	5,715		108,000	113,714	0
49	2009 NMFA PPRF DS Reserve Fund (Eco Park)	0	195,018	0		195,018
		219,793	198,858	946,739	973,699	391,691
<u>Capital Project Funds</u>						
50	Facilities Improvements Fund	65,724	1,011,182	261,604	1,333,934	4,576
51	Capital Projects Fund	1,998,937	4,342,106	(501,231)	5,838,303	1,509
52	Airport Construction Fund	38,071	1,469,384	16,000	1,522,170	1,285
53	Enhanced 911 Fund	25,309	0		0	25,309
54	Vehicle Replacement Fund	201,958	61,945	0	169,945	93,958
56	1994 GRT Revenue Bond Acquisition Fund	782,936	27,258	0	326,049	484,145
59	1999 Gasoline Tax Acquisition Fund	632,114	2,370,761	35,000	3,034,437	3,438
		3,745,048	9,282,637	(188,627)	12,224,838	614,220
<u>Enterprise Funds</u>						
61	Water & Sewer Income Fund	4,955	2,687,810	(2,684,808)		7,958
62	Water Enterprise Fund	2,416		761,063	758,104	5,376
63	Wastewater Enterprise Fund	6,184		1,368,771	1,374,412	543
64	Water Rights Fund	2,178,481	54,947		126,071	2,107,357
65	Solid Waste Fund	828,870	1,191,693		1,198,609	821,953
67	Water Trust Board Loans - New	0		51,000	50,097	903
68	2001A Water & Sewer Revenue Bond Retirement Fund(NMFA)	8,635		70,700	77,964	1,371
69	2001A Water & Sewer Revenue Bond Reserve Fund	73,381		0		73,381
70	2004 Taos Regional Landfill Revenue Bond Retirement Fund	31,782		52,000	82,093	1,689
71	2000A Water & Sewer Revenue Bond Fund	31		14,600	14,550	81
72	2000A Water & Sewer Revenue Bond Reserve Fund	17,910		0		17,910
73	1993-A Water & Sewer Revenue Bond Fund	710		40,790	40,240	1,260
74	1993-B Water & Sewer Revenue Bond Fund	684		8,155	7,665	1,174
75	1993-A Water & Sewer Revenue Bond Reserve Fund	68,121		4,046		72,167
76	1993-B Water & Sewer Revenue Bond Reserve Fund	12,782		787		13,569
77	1995-A Water & Sewer Revenue Bond Retirement Fund	5,194		78,394	77,964	5,625
78	1995-A Water & Sewer Revenue Bond Reserve Fund	107,700		7,795		115,495
79	1998-A Water & Sewer Revenue Bond Retirement Fund	1,479		26,972	26,903	1,548
80	1998-A Water & Sewer Revenue Bond Reserve Fund	28,717		2,735		31,452
81	Utility Improvements Fund	657,703	5,188,700	249,000	6,095,296	107
82	Taos Regional Landfill Fund-IGC	102,228	1,231,524	(425,419)	830,217	78,116
83	2008A Taos Regional Landfill DS Reserve Fund	101,800	0	0	0	101,800
84	Taos Regional Landfill Closure Fund	540,780	0	52,000	0	592,780
85	2004-Taos Regional Landfill Acquisition Fund	273,914	366,073	57,000	694,398	2,589
86	2004-Taos Regional Landfill Reserve Fund	158,012	0	0	0	158,012
87	Taos Regional Landfill Cell Replacement Fund	150,000	0	150,000	0	300,000
88	NMFA PPRF Disadvantaged Program Taos Regional Landfill	797	0	114,419	114,240	976
		5,363,264	10,720,747	(0)	11,568,822	4,515,189
<u>Agency Funds</u>						
89	Deposit/Refunds	62,260			62,260	0
90	Severance Pay Trust Fund	59,573		0	59,573	0
91	Meter Fund	0			0	0
93	Crime Lab Fund	436	14,752		15,188	0
97	Civic Center Security Deposit Fund	4,420			4,420	0
		126,689	14,752	0	141,441	0
Grand Total		11,733,373	34,451,425	(0)	39,492,393	6,692,405

**Town of Taos
Operating Budget
FY 2009-2010**

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11 General Fund
Summary

6/30/2007
FISCAL YEAR
ACTUAL

6/30/2008
FISCAL YEAR
ACTUAL

FY 2009
FINAL BUDGET
6/30/2009

VARIANCE
FY2008-FY2009
INC/DEC %

FY 2010
BUDGET
REQUEST

VARIANCE
FY2009-FY2010
INC/DEC %

Personnel Services

	6/30/2007 FISCAL YEAR ACTUAL	6/30/2008 FISCAL YEAR ACTUAL	FY 2009 FINAL BUDGET 6/30/2009	VARIANCE FY2008-FY2009 INC/DEC %	FY 2010 BUDGET REQUEST	VARIANCE FY2009-FY2010 INC/DEC %
41001 Full Time Employees	4,272,101	4,600,197	4,732,713	2.88%	4,921,510	3.99%
41002 Part-Time Employees	97,493	67,618	48,557	(28.19%)	99,059	104.01%
41003 Temporary Employees	82,494	90,369	71,321	(21.08%)	98,363	37.92%
41004 Overtime Pay	251,716	287,761	285,830	(0.67%)	258,078	(9.71%)
41005 Terminal/Sell Back Leave	0	43,487	45,676	0.00%	109,452	139.63%
41006 Shift Differential Pay	17,890	14,709	21,460	45.90%	19,055	(11.21%)
41007 Standby Duty Pay	748	2,112	2,000	(5.29%)	8,500	325.00%
41011 FICA Taxes	267,284	306,738	301,041	(1.86%)	330,240	9.70%
41012 Retirement	675,027	757,024	771,464	1.91%	834,406	8.16%
41013 Medical & Dental Insurance	716,157	834,473	878,031	5.22%	933,373	6.30%
41014 Unemployment Insurance	1,567	12,900	29,939	132.08%	15,969	(46.66%)
41015 Worker's Compensation Insurance	161,363	207,894	188,549	(9.31%)	209,041	10.87%
41016 Worker's Compensation Admin. Fec	1,359	1,424	1,941	36.33%	2,426	25.00%
41017 Retiree Health Insurance	52,564	60,231	59,054	(1.95%)	62,556	5.93%
	6,597,764	7,286,937	7,437,576	2.07%	7,902,029	6.24%
Operating Expenses:						
42001 Mileage & Per Diem	87,818	75,485	78,636	4.17%	61,052	(22.36%)
42002 Dues & Registration Fees	83,946	76,803	82,451	7.35%	59,966	(27.27%)
42003 Vehicle Supplies & Maintenance	277,622	352,916	304,119	(13.83%)	289,869	(4.69%)
42004 Vehicle Insurance	0	0	0	0.00%	0	#DIV/0!
42005 Building Supplies & Maintenance	150,763	179,348	110,120	(38.60%)	95,030	(13.70%)
42006 Insurances	265,838	301,896	348,849	15.55%	333,223	(4.48%)
42008 Equipment Repair & Maintenance	24,890	24,148	24,553	1.68%	28,087	14.39%
43001 Office/Field/Chemical & Lab Supplies	229,109	228,428	188,981	(17.27%)	151,199	(19.99%)
43002 Field Supplies	1,102	430	56,000	12909.94%	58,000	0.00%
43003 Sensitive Items	58,250	50,293	45,328	(9.87%)	38,645	(14.74%)
43004 Chemical & Lab Supplies	0	0	0	0.00%	0	#DIV/0!
43005 Rentals	96,766	95,263	105,159	10.39%	104,334	(0.78%)
43006 Uniforms & Laundry	47,351	37,008	34,429	(6.97%)	31,742	(7.81%)
43007 Utilities	576,964	582,104	599,778	3.04%	603,608	0.64%
43008 Postage, Freight & Express	10,751	12,903	15,618	21.04%	17,558	12.42%
43009 Books, Periodicals, and Software	49,529	37,061	51,702	39.51%	67,346	30.26%
43010 Employee Awards & Recognition	19,047	3,569	18,825	427.52%	7,510	(60.11%)
44001 Advertising	109,007	111,593	75,360	(32.47%)	28,850	(61.72%)
44002 General Liability Insurance	0	1,715	3,800	0.00%	0	(100.00%)
44003 Other Insurance Expense	228	(100)	0	(100.00%)	0	#DIV/0!
44004 Professional Services	0	0	0	0.00%	0	0.00%
44005 Other Contractual/Professional/Grants & Services	960,208	895,731	872,303	(2.62%)	686,781	(21.27%)
44006 Grants & Services	0	0	0	0.00%	0	0.00%
44007 Other Miscellaneous Expense	3,481	2,308	3,999	73.24%	2,550	(36.23%)
44008 Debt Service - Principal	0	0	0	0.00%	0	0.00%
44009 Debt Service - Interest	0	0	0	0.00%	0	0.00%
	3,052,670	3,068,903	3,020,010	(1.59%)	2,665,350	(11.74%)
Capital Outlay:						
45001 Land	0	0	0	0.00%	0	0.00%
45002 Building & Structures	0	0	0	0.00%	0	0.00%
45003 Utility Plant in Service	0	0	0	0.00%	0	0.00%
45004 Vehicles	0	0	0	0.00%	0	0.00%
45005 Equipment	3,195	0	0	#DIV/0!	0	#DIV/0!
45006 Furniture & Fixtures	0	0	20,000	0.00%	0	(100.00%)
45007 Computers and Office Equipment	5,242	0	0	#DIV/0!	0	#DIV/0!
	8,437	0	20,000	#DIV/0!	0	(100.00%)
Total Expenditures	2,658,821	10,356,036	10,477,782	1.18%	10,567,379	0.86%

**Town of Taos
Operating Budget
FY 2009-2010**

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62 Water Enterprise Fund
Summary

6/30/2007 FISCAL YEAR ACTUAL	6/30/2008 FISCAL YEAR ACTUAL	FY 2009 FINAL BUDGET 6/30/2009	VARIANCE FY2008-FY2009 INC/DEC %	FY 2010 BUDGET REQUEST	VARIANCE FY2009-FY2010 INC/DEC %
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Personal Services:

41001	Full Time Employees	230,599	251,051	246,614	(1.77%)	267,865	8.62%
41002	Part-Time Employees	0	0	0	0.00%	0	0.00%
41003	Temporary Employees	17,894	5,915	9,795	65.61%	12,064	23.16%
41004	Overtime Pay	23,614	15,998	17,000	6.26%	16,500	(2.94%)
41005	Terminal/Sell Back Leave Pay	0	0	370	0.00%	4,878	0.00%
41006	Shift Differential Pay	0	0	0	0.00%	0	0.00%
41007	Standby Duty Pay	7,042	5,227	6,000	14.78%	7,200	20.00%
41011	FICA Taxes	20,186	20,733	20,605	(0.62%)	23,598	14.53%
41012	Retirement	29,479	33,377	31,737	(4.91%)	35,225	10.99%
41013	Medical & Dental Insurance	47,016	60,293	55,051	(8.69%)	56,387	2.43%
41014	Unemployment Insurance	106	677	1,177	73.88%	1,230	4.50%
41015	Worker's Compensation Insurance	7,009	9,964	9,049	(9.18%)	9,642	6.55%
41016	Worker's Compensation Admin. Fee	122	122	80	(34.37%)	120	50.00%
41017	Cafeteria Plan Administration Fee	2,923	3,316	3,103	(6.42%)	3,399	9.54%
		385,990	406,674	400,581	(1.50%)	438,108	9.37%

Operating Expenses:

42001	Mileage & Per Diem	3,169	3,642	8,600	136.13%	4,423	(48.57%)
42002	Dues & Registration Fees	1,449	3,813	6,300	65.22%	4,110	(34.76%)
42003	Vehicle Supplies & Maintenance	32,642	35,661	32,200	(9.71%)	31,000	(3.73%)
42004	Vehicle Insurance	0	0	0	0.00%	0	0.00%
42005	Building Supplies & Maintenance	33,795	27,504	30,129	9.54%	1,500	(95.02%)
42006	Property Insurance	29,386	29,234	27,097	(7.31%)	29,233	7.88%
42008	Equipment Repair & Maintenance	8,599	4,687	8,700	85.62%	6,100	(29.89%)
43001	Office Supplies	11,127	13,137	21,500	63.66%	19,500	(9.30%)
43002	Field Supplies	0	0	10,255	0.00%	17,000	0.00%
43003	Small Tools	0	3,239	6,000	0.00%	1,000	(83.33%)
43004	Chemical & Lab Supplies	0	0	0	0.00%	0	0.00%
43005	Rentals	15,925	17,613	18,500	5.03%	21,000	13.51%
43006	Uniforms & Laundry	4,223	3,811	4,100	7.59%	4,000	(2.44%)
43007	Utilities	129,000	152,026	144,841	(4.73%)	143,550	(0.89%)
43008	Postage, Freight & Express	18,360	12,175	14,850	21.97%	16,100	8.42%
43009	Books, Periodicals, and Software	300	0	400	#DIV/0!	300	(25.00%)
44001	Advertising	1,000	260	500	92.17%	500	0.00%
44002	General Liability Insurance	0	0	0	0.00%	0	0.00%
44003	Other Insurance Expense	0	0	0	0.00%	0	0.00%
44004	Professional Services	0	0	0	0.00%	0	0.00%
44005	Other Contractual Services	10,484	625	7,000	1019.30%	7,680	9.71%
44006	Grants & Services	0	0	0	0.00%	0	0.00%
44007	Other Miscellaneous Expense	14,090	9,735	14,090	44.74%	13,000	(7.74%)
44008	Debt Service - Principal	0	0	0	0.00%	0	0.00%
44009	Debt Service - Interest	0	0	0	0.00%	0	0.00%
		313,549	317,162	355,062	11.95%	319,996	(9.88%)

Capital Outlay:

45001	Land	0	0	0	0	0	0
45002	Building & Structures	0	0	0	0	0	0
45003	Utility Plant in Service	0	0	0	0	0	0
45004	Vehicles	0	0	0	0	0	0
45005	Equipment	4,800	0	0	0	0	0
45006	Furniture & Fixtures	0	0	0	0	0	0
45007	Computers and Office Equipment	0	0	0	0	0	0
		4,800	0	0	0	0	0
	Total Expenditures	704,339	723,836	755,643	4.39%	758,104	0.33%

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