



**TOWN OF TAOS, NEW MEXICO
RESOLUTION 09-15**

WHEREAS the Town of Taos has adopted its operating budget for the fiscal year ending June 30, 2009, and

WHEREAS the governing body of the Town of Taos, meeting in Regular Session this 10th day of March, 2009 wishes to adjust its operating budget for the fiscal year ending June 30, 2009.

NOW, THEREFORE be it resolved that the governing body of the Town of Taos, meeting in Regular Session this 10th day of March, 2009 adopts this budget adjustment and respectfully requests approval from the Local Government Division of the Department of Finance and Administration to effect this budget adjustment.

Amount

General Fund (11)

Revenues and Other Sources:

Interfund Transfer In from Fund 30	\$ 77,697.00
Decrease in Revenues (See Attached Sheet)	<u>(1,071,865.00)</u>
Sub-Total	\$(994,168.00)

Executive Department (11-11)

Expenditures and other Financing Uses:

Personnel Services	\$ (99,949.00)
Operating Expenses	<u>(9,633.00)</u>
Sub-Total	\$

(109,582.00)

Judicial Department (11-12)

Expenditures and other Financing Uses:

Personnel Services \$ (2,060.00)
Operating Expenses (8,210.00)

Sub-Total \$

(10,270.00)

Finance Department (11-13)

Expenditures and other Financing Uses:

Personnel Services \$ (12,245.00)
Operating Expenses (40,459.00)

Sub-Total \$ (52,704.00)

Police Department (11-14)

Expenditures and other Financing Uses:

Personnel Services \$ (116,006.00)
Operating Services 33,383.00

Sub-Total \$(82,623.00)

Fire Department (11-15)

Expenditures and other Financing Uses:

Personnel Services \$ (23,769.00)
Operating Expenses 3,290.00

Sub-Total \$(20,479.00)

Streets Department (11-16)

Expenditures and other Financing Uses:

Personnel Services \$ (64,445.00)
Operating Expenses (18,932.00)

Sub-Total \$ (83,377.00)

Recreation Department (11-17)

Expenditures and other Financing Uses:

Personnel Expenses \$ (15,537.00)

Sub-Total \$ (15,537.00)

Parks Department (11-18)

Expenditures and other Financing Uses:

Personnel Services \$ (35,079.00)
Operating Expenses 5,150.00

Capital Expenses		(5,150.00)
Sub-Total	\$	(35,079.00)
Fleet Department (11-19)		
<u>Expenditures and other Financing Uses:</u>		
Personnel Services	\$	2,771.00
Operating Expenses		<u>10,288.00</u>
Sub-Total	\$	13,059.00
Community & Economic Development Department (11-20)		
<u>Expenditures and other Financing Uses:</u>		
Personnel Services	\$	(99,852.00)
Operating Expenses		<u>(55,654.00)</u>
Sub-Total	\$	(155,506.00)
Library Department (11-21)		
<u>Expenditures and other Financing Uses:</u>		
Personnel Services	\$	(4,039.00)
Sub-Total	\$	(4,039.00)
Human Resources Department (11-22)		
<u>Expenditures and other Financing Uses:</u>		
Personnel Services	\$	(9,931.00)
Operating Expenses		<u>(30,682.00)</u>
Sub-Total	\$	(40,613.00)
Buildings & Grounds Department (11-23)		
<u>Expenditures and other Financing Uses:</u>		
Personnel Services	\$	71,321.00
Operating Expenses		<u>(8,863.00)</u>
Sub-Total	\$	62,458.00
Council (11-24)		
<u>Expenditures and other Financing Uses:</u>		
Personnel Services	\$	(13,977.00)
Operating Expenses		<u>(423,139.00)</u>
Sub-Total	\$	(437,116.00)
Airport Department (11-25)		
<u>Expenditures and other Financing Uses:</u>		
Personnel Services	\$	7.00
Operating Expenses		<u>647.00</u>
Sub-Total	\$	654.00

Aquatics Department (11-28)

Expenditures and other Financing Uses:

Personnel Services	\$ (29,308.00)
Sub-Total	\$ (29,308.00)

Legal Department (11-29)

Expenditures and other Financing Uses:

Personnel Services	\$ (
25,976.00)	
Operating Expenses	<u>12,656.00</u>
Sub-Total	\$ (13,320.00)

**TOTAL DECREASE OF EXPENDITURES
FROM ALL DEPARTMENTS**

(\$1,013,382.00)

(To adjust the General Fund, these Mid-Year adjustments reflect the budgeted operating expenses, revenues and transfers needed by departments through the end of fiscal year.)

Lodger's Tax Fund (23)

Revenues and Other Sources:

Lodger's Tax Revenues	\$(111,500.00)
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Expenditures and other Financing Uses:

Interfund Transfer Out to Fund 29	\$(21,180.00)
Interfund Transfer Out to Fund 24 (Marketing & Advertising)	(14,059.00)
Interfund Transfer Out to Fund 24 (Visitor Center)	(31,772.00)
Interfund Transfer Out to Fund 27	<u>(42,361.00)</u>

Sub-Total \$(109,372.00)

Operating Expenses (5% Admin.)	\$(2,128.00)
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(To adjust the Lodger's Tax Fund, these Mid-Year adjustments reflect the budgeted operating expenses, revenues and transfers needed by departments through the end of fiscal year.)

Lodger's Tax Promotional Fund (24)

Revenues and Other Sources:

Interfund Transfer In from Fund 50	\$ 31,772.00
Lodger's Tax Revenues	\$ 10,114.00

Visitors Center

Expenditures and other Financing Uses:

Personnel Services	\$(8,845.00)
Operating Expenses	<u>2,287.00</u>
Sub-Total	\$ (6,558.00)

Marketing & Advertising

Expenditures and other Financing Uses:

Operating Expenses	\$ (7,868.00)
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(To adjust the Lodger's Tax Promotional Fund, these Mid-Year adjustments reflect the budgeted operating expenses, revenues and transfers needed by departments through the end of fiscal year.)

Law Enforcement Fund (26)

Revenues and Other Sources:

Law Enforcement Protection Allocation	\$ (600.00)
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Expenditures and other Financing Uses:

Operating Expenses	\$ (600.00)
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(To adjust the Law Enforcement Fund, these Mid-Year adjustments reflect the budgeted operating expenses, revenues and transfers needed by departments through the end of fiscal year.)

Civic Center Fund (27)

Revenues and Other Sources:

Interfund Transfer In from Fund 50	\$ 28,902.00
Revenues	(30,000.00)

Expenditures and other Financing Uses:

Personnel Services	\$ (5,907.00)
Operating Expenses	<u>(33,193.00)</u>
Sub-Total	\$ (39,100.00)

(To adjust the Civic Center Fund, these Mid-Year adjustments reflect the budgeted operating expenses and transfers needed by departments through the end of fiscal year.)

Transportation Fund (29)

Revenues and Other Sources:

Revenues (22,218.00)

Expenditures and other Financing Uses:

Personnel Services \$(20,058.00)

(To adjust the Transportation Fund, these Mid-Year adjustments reflect the budgeted operating expenses, revenues and transfers needed by departments through the end of fiscal year.)

Community Grants Fund (30)

Revenues and Other Sources:

Interfund Transfer In from GF \$ (77,697.00)

Expenditures and other Financing Uses:

Capital Outlay – **Historic Preservation TM (30-19)** \$ (7,697.00)

Capital Outlay – **Community Airline TM (30-90)** (70,000.00)

Sub-Total \$ (77,697.00)

2008/2009 Cooperative Marketing Grant (30-78)

Revenues and Other Sources:

Revenues- Grant \$ (25,000.00)

Expenditures and other Financing Uses:

Operating Expenses \$ (25,000.00)

Taos Coalition of End Homelessness (30-77)

Revenues and Other Sources:

Revenues – Grant \$ (25,000.00)

Expenditures and other Financing Uses:

Operating Expenses \$ (25,000.00)

NMCCI Grant (30-91)

Revenues and Other Sources:
 Revenues – Grant \$ (500.00)

Expenditures and other Financing Uses:
 Operating Expenses \$ (500.00)

Expenditures and other Financing Uses:
 Operating Expenses – **Community Airline TM (30-90)** \$ (30,000.00)
 Operating Expenses – **Rail Runner Shuttle Service (30-new)** \$ 30,000.00

(To adjust the Community Grants Fund, these Mid-Year adjustments reflect the budgeted operating expenses, revenues and transfers needed by departments through the end of fiscal year.)

¼ GRT Capital Improvement Fund (32)

Revenues and Other Sources:
 ¼ GRT Revenue \$(78,729.00)

Expenditures and other Financing Uses:
 Interfund Transfer Out to Fund 51 \$(78,729.00)

(To adjust the ¼ GRT Capital Improvement Fund, these Mid-Year adjustments reflect the budgeted operating expenses, revenues and transfers needed by departments through the end of fiscal year.)

Communications Fund (34)

Revenues and Other Sources:
 Taos County JPA \$ (28,902.00)
 Interfund Transfer In – Town of Taos Match (28,901.00)
Sub-Total \$ (57,803.00)

Expenditures and other Financing Uses:
 Personnel Services \$ (38,451.00)
 Operating Expenses (19,352.00)
Sub-Total \$ (57,803.00)

(To adjust the Communications Fund, these Mid-Year adjustments reflect the budgeted operating expenses, revenues and transfers needed by departments through the end of fiscal year.)

Facilities Improvements Fund (50)

Expenditures and other Financing Uses:

Interfund Transfer Out to Fund 24 & 27	\$ 60,000.00
Operating Expense – Bldg Maint. Rio Grande Hall, Visitor Center Coronado Hall (50-87)	\$(20,000.00)
Operating Expense – Roofing Repairs (50-46)	<u>(40,000.00)</u>
Sub-Total	\$(60,000.00)

Pool Furnishings (50-39)

Expenditures and other Financing Uses:

Operating Expenses	\$ 9,141.00
Capital Outlay	<u>(9,141.00)</u>
Sub-Total	0.00

Expenditures and other Financing Uses:

Operating Expenses – Work Orders (50-16)	\$ (5,700.00)
Operating Expenses – Snow Plow Buildings Dept (50-new)	<u>5,700.00</u>
Sub-Total	0.00
Operating Expenses – Bldg Maint Rio Grande Hall (50-87)	\$ (
1,925.00)	
Operating Expenses – Convention Center Kitchen (50-88)	<u>1,925.00</u>
Sub-Total	0.00

(To adjust the Facilities Improvements Fund, these Mid-Year adjustments reflect the budgeted operating expenses for the budgeted Facilities Improvement Project expenses by departments through the end of fiscal year.)

Capital Improvements Fund (51)

Revenues and Other Sources:

Interfund Transfer In From Fund 32	\$ (78,729.00)
Revenues – Capital GRT	(56,061.00)
Revenues – Interest on Investments – Town Hall	<u>9,760.00</u>

Sub-Total

\$(125,030.00)

Expenditures and other Financing Uses:

Capital Outlay – TCA Donation/08 Leg. Grant (51-72)	\$ 2,050.00
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Capital Outlay – Regional Command Center (51-99)	2,724.00
Capital Outlay – Novus Agenda Maker Program (51-09)	(8,858.00)
Capital Outlay – Mold Abatement Rio Grande Hall (51-02)	(1,986.00)
Capital Outlay – Coin Wrapper (51-10)	(8,000.00)
Capital Outlay – Special Operation Equip Police (51-78)	(51.00)
Operating Expense – Reposition Fence at Airport (51-37)	(8,400.00)
Capital Outlay – Air Compressor & Purification System (51-50)	(8,333.00)
Operating Expense – Command Unit Radio & Equip (51-89)	(3,027.00)
Operating & Capital – Wellness Program (51-27)	(11,864.00)
Capital Outlay – Library - Architectural (51-64)	(11,305.00)
Capital Outlay – Swimming Pool Renovations (51-40)	(12,741.00)
Capital Outlay – GIS Phase I (51-03)	<u>(55,239.00)</u>
	Sub-Total
\$(125,030.00)	
<u>Expenditures and other Financing Uses:</u>	
Operating Expenses – Landscaping Kit Carson Park (51-30)	\$ (11,362.00)
Capital Outlay – Tennis Court Improvements (51-96)	<u>11,362.00</u>
	Sub-Total 0.00
Capital Outlay – Los Cordova’s Substation (51-18)	\$ (5,000.00)
Capital Outlay – Bays for Command Unit (51-49)	<u>5,000.00</u>
	Sub-Total 0.00
Capital Outlay – Airport Substation (51-18)	\$
(134,739.00)	
Capital Outlay – Bays for Command Unit (51-49)	<u>134,739.00</u>
	Sub-Total 0.00
Operating Expenses – Town Hall Improvements (51-21)	\$ 61,580.00
Capital Outlay – Town Hall Improvements (51-21)	<u>(61,580.00)</u>
	Sub-Total 0.00
Capital Outlay – Reed/Alexander Phase II TM (51-95)	\$
(259,000.00)	
Capital Outlay – Maintenance Facility – Streets (51-51)	<u>259,000.00</u>
	Sub-Total 0.00
Capital Outlay – GIS Phase I (51-03)	\$ (7,000.00)
Capital Outlay – Maintenance Facility – Streets (51-51)	<u>7,000.00</u>
	Sub-Total 0.00
Operating Expenses – Town Streets Paving & Maint (51-56)	\$ 30,901.00
Capital Outlay – Town Streets paving & Maint (51-56)	<u>(</u>
<u>30,901.00)</u>	
	Sub-Total 0.00

Taos County Senior Citizen 08/09 Leg (51-75)

Revenues and Other Sources:

Revenues- Legislative Grant \$ (50,000.00)

Expenditures and other Financing Uses:

Capital Outlay \$ (50,000.00)

Dream Tree Vehicle Purchase (51-83)

Revenues and Other Sources:

Revenues – 2007 Legislative Grant \$ (7,821.00)

Expenditures and other Financing Uses:

Capital Outlay \$ (7,821.00)

Weimer Foothills Recreational Trails

Revenues and Other Sources:

Revenues - Grant \$ 1,933.00

Expenditures and other Financing Uses:

Capital Outlay \$1,933.00

(To adjust the Capital Improvements Fund, these Mid-Year adjustments reflect the budgeted operating expenses and revenues for the budgeted Capital Project expenses by departments through the end of fiscal year.)

Airport Improvements Fund (52)

Airport PAPI

Revenues and Other Sources:

Unreserved Fund Balance	\$ 260.00
Revenues – Grant FAA Airport PAPI	(9,843.00)
Revenues – Grant State Airport PAPI	(259.00)
Sub-Total	<u>\$(9,842.00)</u>

Expenditures and other Financing Uses:

Capital Outlay – FAA Airport PAPI	\$(9,843.00)
Capital Outlay – State Airport PAPI	(259.00)
Capital Outlay – Town Match Airport PAPI	(260.00)
Sub-Total	<u>\$(10,362.00)</u>

(To adjust the Airport Improvements Fund, these Mid-Year adjustments reflect the budgeted operating expenses and revenues for the budgeted Capital Project expenses by departments through the end of fiscal year.)

1994 GRT Revenue Bond Acquisition Fund (56)

Chamisa Verde Affordable Housing Grant (56-17)

Revenues and Other Sources:

Revenues – 2008 Leg Grant NMFA	\$(25,000.00)
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Expenditures and other Financing Uses:

Operating Expense	\$(25,000.00)
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(To adjust the 1994 GRT Revenue Bond Tax Acquisition Fund, these Mid-Year adjustments reflect the budgeted operating expenses and revenues for the budgeted Capital Project expenses by departments through the end of fiscal year.)

1999 Gas Tax Acquisition Fund (59)

Ranchitos Road (59-85)

Revenues and Other Sources:

Revenues – Leg Grant	\$(25,000.00)
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Expenditures and other Financing Uses:

Capital Outlay	\$(25,000.00)
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NMDOT 08/09 Plaza Roadways

Revenues and Other Sources:

Revenues – NMDOT 08/09 Grant	\$(13,913.00)
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Expenditures and other Financing Uses:

Capital Outlay	\$(13,913.00)
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SR64 Main Street Program

Revenues and Other Sources:

Revenues – Main Street Program Grant	\$(60,000.00)
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Expenditures and other Financing Uses:

Capital Outlay	\$(60,000.00)
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(To adjust the 1999 Gas Tax Acquisition Fund, these Mid-Year adjustments reflect the budgeted operating expenses and revenues for the budgeted Capital Project expenses by departments through the end of fiscal year.)

Water & Sewer Income Fund (61)

Expenditures and other Financing Uses:

Interfund Transfer Out to Fund 81 \$(61,101.00)

Water Enterprise Fund (62)

Revenues and Other Sources:

Unreserved Fund Balance \$ 2,127.00

Water Department

Expenditures and other Financing Uses:

Personnel Services \$ (16,376.00)

Operating Expenses 14,248.00

Sub-Total \$ (2,127.00)

Utility Billing Division

Expenditures and other Financing Uses:

Personnel Services \$ 4,159.00

Operating Expenses (4,159.00)

Sub-Total \$ 0.00

(To adjust the Water Enterprise Fund, these Mid-Year adjustments reflect the budgeted operating expenses and transfers needed by departments through the end of fiscal year.)

Wastewater Enterprise Fund (63)

Revenues and Other Sources:

Unreserved Fund Balance \$ 19,854.00

Wastewater Division

Expenditures and other Financing Uses:

Personnel Services - \$ 8,715.00

Operating Expenses –
(111,618.00)

Operating Expenses – **Treatment Plant Sludge Contract** 83,049.00

Sub-Total \$ (19,854.00)

(To adjust the Wastewater Fund, this Mid-Year adjustment reflects the budgeted operating expenses and transfers needed by departments through the end of fiscal year.)

Solid Waste Fund (65)

Revenues and Other Sources:

Unreserved Fund Balance	\$ 45,000.00	
Unreserved Fund Balance	<u>(5,000.00)</u>	
Sub-Total	\$ 40,000.00	

Solid Waste Billing

Expenditures and other Financing Uses:

Operating Expenses	\$(45,000.00)
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Recycling Division

Expenditures and other Financing Uses:

Personnel Services	\$(27,091.00)	
Operating Expenses	50,091.00	
Capital Outlay	<u>(18,000.00)</u>	
Sub-Total	\$ 5,000.00	

(To adjust the Solidwaste Fund, this Mid-Year adjustment reflects the budgeted operating expenses and transfers needed by departments through the end of fiscal year.)

Utility Improvements Fund (81)

Revenues and Other Sources:

Interfund Transfer In	\$ (61,101.00)
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Expenditures and other Financing Uses:

Capital Outlay – Paseo del Canon TM (81-53) (27,143.00)	\$
Capital Outlay – Water/Wastewater TM (81-64)	27,143.00
Capital Outlay – Rio Fernando 15” Sewer (81-32)	\$ (4,167.00)

Capital Outlay – **Water/Wastewater TM (81-64)** 4,167.00

WTB7 Membrane Bio-Reactor System

Revenues and Other Sources:

Revenues – Grants \$ (600,000.00)

Expenditures and other Financing Uses:

Capital Outlay \$ (600,000.00)

Este Es Road Infrastructure

Expenditures and other Financing Uses:

Capital Outlay \$ (61,101.00)

(To adjust the Utility Improvements Fund, this Mid-Year adjustment reflects the budgeted operating expenses and transfers needed by departments through the end of fiscal year.)

Taos Regional Landfill (82)

Revenues and Other Sources:

Unreserved Fund Balance \$ (84,824.00)

Expenditures and other Financing Uses:

Personnel Services \$ (9,350.00)

Operating Expenses 94,174.00

Sub-Total \$ 84,824.00

(To adjust the Taos Regional Landfill Fund, this Mid-Year adjustment reflects the budgeted operating expenses and transfers needed by departments through the end of fiscal year.)

PASSED, APPROVED, AND ADOPTED THIS 10th DAY OF MARCH, 2009.

Councilmember Rudy C. Abeyta yes

Councilmember A. Eugene Sanchez yes

Councilmember Amy J. Quintana yes

Councilmember Michael A. Silva yes

TOWN OF TAOS

Darren M. Cordova, Mayor

ATTEST:

Renee Lucero, Town Clerk

APPROVED AS TO FORM:

Allen Ferguson, Town Attorney