



**TOWN OF TAOS, NEW MEXICO
RESOLUTION 09-41**

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 Special Session this 28th day of July, 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 Special Session this 28th day of July, 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)	
<u>Revenues and Other Sources:</u>	
Unreserved Fund Balance	\$(9,647.00)
Interfund Transfer In from (Fund 45)	\$ 2,611.00
 <u>Expenditures and other Financing Uses:</u>	
Interfund Transfer Out (29)	\$ 9,647.00
 Executive Department (11-11)	
<u>Expenditures and other Financing Uses:</u>	
Personnel Services	\$ 17,276.00
Operating Expenses	(4,549.00)
Sub-Total	\$ 12,727.00
 Judicial Department (11-12)	
<u>Expenditures and other Financing Uses:</u>	
Personnel Services	\$ 3,269.00
Operating Expenses	(3,269.00)
Sub-Total	\$ 0.00

Police Department (11-14)

Expenditures and other Financing Uses:

Personnel Services \$ (15,000.00)
Operating Expenses (30,028.00)

Sub-Total \$ (45,028.00)

Fire Department (11-15)

Expenditures and other Financing Uses:

Personnel Services \$ 6,915.00
Operating Expenses (6,915.00)

Sub-Total \$ 0.00

Street Department (11-16)

Expenditures and other Financing Uses:

Personnel Services \$ 36,765.00
Operating Expenses (12,555.00)

Sub-Total \$ 24,210.00

Fleet Division (11-19)

Expenditures and other Financing Uses:

Personnel Services \$ 2,056.00
Operating Expenses (2,056.00)

Sub-Total \$ 0.00

Community & Economic Development Department (11-20)

Expenditures and other Financing Uses:

Personnel Services \$ 6,853.00
Operating Expenses (1,834.00)

Sub-Total \$ 5,019.00

Library Department (11-21)

Expenditures and other Financing Uses:

Personnel Services \$ 19,392.00
Operating Expenses (16,320.00)

Sub-Total \$ 3,072.00

Human Resources Division (11-22)

Expenditures and other Financing Uses:

Personnel Services \$ 3,817.00
Operating Expenses (3,817.00)

Sub-Total \$ 0.00

Buildings & Grounds (11-23)

Expenditures and other Financing Uses:

Personnel Services	\$ 928.00
Operating Expenses	<u>(928.00)</u>

Sub-Total \$ 0.00

Town Council (11-24)

Expenditures and other Financing Uses:

Personnel Services	\$ 4,307.00
Operating Expenses	<u>(4,307.00)</u>

Sub-Total \$ 0.00

Airport Department (11-25)

Expenditures and other Financing Uses:

Personnel Services	\$ 3,578.00
Operating Expenses	<u>(3,578.00)</u>

Sub-Total \$ 0.00

Pool Department (11-28)

Expenditures and other Financing Uses:

Personnel Services	\$ 7,169.00
Operating Expenses	<u>(7,169.00)</u>

Sub-Total \$ 0.00

(To adjust the General Fund, these Final adjustments reflect the actual operating expenses and transfers needed through the end of fiscal year.)

State Shared GRT Fund (12)

Revenues and Other Sources:

GRT 1.225 \$16,640.00

Expenditures and other Financing Uses:

Interfund Transfer Out \$369,143.00

(To adjust the State Shared Tax Fund, these Final adjustments reflect the Actual revenues and transfers out needed through the end of fiscal year.)

State Gasoline Tax Fund (13)

Revenues and Other Sources:

Gasoline Tax \$32,977.00

Expenditures and other Financing Uses:

Interfund Transfer Out \$55,559.00

(To adjust the State Gasoline Tax Fund, these Final adjustments reflect the Actual revenues and transfers out needed through the end of fiscal year.)

Lodger's Tax Fund (23)

Revenues and Other Sources:

Revenues – Lodger's Tax Revenue \$58,910.00

Expenditures and other Financing Uses:

Interfund Transfer Out (Fund 29) \$11,782.00

(To adjust the Lodger's Tax Fund, these final adjustments reflect the Actual operating expenses revenues and transfers needed through the end of fiscal year.)

Lodger's Tax Promotional Fund (24)

Expenditures and other Financing Uses:

Personnel Services	\$ 3,907.00
Operating Expenses	<u>(3,907.00)</u>
Sub-Total	\$ 0.00

(To adjust the Lodger's Tax Promotional Fund, these final adjustments reflect the Actual operating expenses and revenues needed through the end of fiscal year.)

Civic & Convention Center Fund (27)

Revenues and Other Sources:

Rentals \$ 5,905.00

Expenditures and other Financing Uses:

Personnel Services	\$ 12,102.00
Operating Expenses	<u>(6,197.00)</u>
Sub-Total	\$ 5,905.00

(To adjust the Civic & Convention Center Fund, these final adjustments reflect the Actual operating expenses and revenues needed through the end of fiscal year.)

Public Transportation Fund (29)

Revenues and Other Sources:

Interfund Transfer In from (Fund 23) \$ 11,782.00
Interfund Transfer In from (Fund 11) \$ 9,647.00

Sub-Total \$ 21,429.00

Expenditures and other Financing Uses:

Personnel Services \$ 24,713.00
Operating Expenses (3,284.00)

Sub-Total \$ 21,429.00

(To adjust the Public Transportation Fund, these final adjustments reflect the Actual operating expenses and transfers needed through the end of fiscal year.)

¼ GRT Capital Improvements Fund (32)

Revenues and Other Sources:

¼ GRT \$3,395.00

Expenditures and other Financing Uses:

Interfund Transfer Out \$3,395.00

(To adjust the ¼ GRT Capital Improvement Fund, these Final adjustments reflect the Actual revenues and transfers out needed through the end of fiscal year.)

Communications Fund (34)

Revenues and Other Sources:

Unreserved Fund Balance \$ (1,967.00)

Expenditures and other Financing Uses:

Personnel Services \$ 10,645.00
Operating Expenses (8,678.00)

Sub-Total \$ 1,967.00

(To adjust the Communications Fund, these final adjustments reflect the Actual operating expenses and transfers needed through the end of fiscal year.)

2001 GRT RB Refunding Fund (40)

Revenues and Other Sources:

Interfund Transfer In from (Fund 49)	\$ 4,228.00
Interfund Transfer In from (Fund 51)	\$ 200.00

(To adjust the 2001 GRT RB Refunding Fund, these final adjustments reflect the actual revenue, expenses and transfers needed through the end of fiscal year.)

1999 Gas Tax RB Retirement Fund (43)

Revenues and Other Sources:

Interfund Transfer In From (Fund 13)	\$17,928.00
Interfund Transfer In From (Fund 46)	\$ 387.00

(To adjust the 1999 Gas Tax RB Retirement Fund, these final adjustments reflect the Actual operating expenses and transfers needed through the end of fiscal year.)

2008 GRT RB Reserve Fund (45)

Revenues and Other Sources:

Interest on Investments	\$ 2,611.00
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Expenditures and other Financing Uses:

Interfund Transfer Out to (Fund 11)	\$ 2,611.00
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(To adjust the 208 GRT RB Reserve Fund, these final adjustments reflect the actual revenue, expenses and transfers needed through the end of fiscal year.)

1999 Gas Tax RB Reserve Fund (46)

Revenues and Other Sources:

Interest on Investments	\$ 387.00
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Expenditures and other Financing Uses:

Interfund Transfer Out to (Fund 43)	\$ 387.00
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(To adjust the 1999 Gas Tax RB Reserve Fund, these final adjustments reflect the actual revenue, expenses and transfers needed through the end of fiscal year.)

2001 GRT RB Refunding Reserve Fund (49)

Revenues and Other Sources:

Interest on Investments \$ 4,428.00

Expenditures and other Financing Uses:

Interfund Transfer Out to (Fund 40) \$ 4,428.00

(To adjust the 2001 GRT RB Refunding Reserve Fund, these final adjustments reflect the actual revenue, expenses and transfers needed through the end of fiscal year.)

Capital Improvements Fund (51)

Revenues and Other Sources:

Unreserved Fund Balance \$(1,329.00)

Unreserved Fund Balance \$(200.00)

Expenditures and other Financing Uses:

Interfund Transfer Out to (Fund 40) \$ 200.00

Town Streets Paving & Maintenance (51-56)

Capital Outlay \$(29,489.00)

Operating Expense - \$ 27,130.00

Capital Outlay – (Storage Units) \$ 2,359.00

Veterans Memorial (51-36)

Capital Outlay \$(500.00)

Operating Expense - \$ 500.00

Airport Improvements (51-37)

Capital Outlay \$(1,268.00)

Operating Expense - \$. 1,268.00

Swimming Pool Renovations (51-40)

Capital Outlay \$ 1,329.00

FTA Ski Valley Buses (51-43)

Capital Outlay \$(10,154.00)

Operating Expense - \$ 9,139.00

Operating Expense (51.44) \$ 1,015.00

Casa Corazon Van (51-84)

Capital Outlay \$(1,280.00)

Operating Expense - \$ 1,280.00

(To adjust the Capital Improvements Fund, these Final adjustments reflect the Actual operating expenses and transfers needed through the end of fiscal year.)

Water Enterprise Fund (62)

Utility Billing (62-26)

Expenditures and other Financing Uses:

Personnel Services	\$ 2,453.00
Operating Expenses	<u>(2,453.00)</u>
Sub-Total	\$ 0.00

Water Division (62-27)

Expenditures and other Financing Uses:

Personnel Services	\$ 2,197.00
Operating Expenses	<u>(2,197.00)</u>
Sub-Total	\$ 0.00

(To adjust the Water Enterprise Fund, these Final adjustments reflect the Actual operating expenses and transfers needed through the end of fiscal year.)

Wastewater Enterprise Fund (63)

Wastewater Fund (63-28)

Expenditures and other Financing Uses:

Personnel Services	\$ 1,579.00
Operating Expenses	<u>(1,579.00)</u>
Sub-Total	\$ 0.00

(To adjust the Water Enterprise Fund, these Final adjustments reflect the Actual operating expenses and transfers needed through the end of fiscal year.)

Taos Regional Landfill Fund (82)

Revenues and Other Sources:

Unreserved Fund Balance	\$ (7,853.00)
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Expenditures and other Financing Uses:

Interfund Transfer Out	\$ 7,853.00
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(To adjust the Taos Regional Landfill Fund, these Final adjustments reflect the Actual operating expenses and transfers needed through the end of fiscal year.)

2008 NMFA PPRF Regional Landfill Reserve Fund (88)

Revenues and Other Sources:

Interfund Transfer In \$ 7,853.00

Expenditures and other Financing Uses:

Operating Expenses \$ 7,853.00

(To adjust the 2008 NMFA PPRF Regional Landfill Reserve Fund, these Final adjustments reflect the Actual operating expenses and transfers needed through the end of fiscal year.)

Civic Center Security Deposits Fund (97)

Revenues and Other Sources:

Security Deposits \$11,734.00

Expenditures and other Financing Uses:

Operating Expenses \$11,734.00

(To adjust the Civic Center Security Deposit Fund, these Final adjustments reflect the Actual operating expenses and transfers needed through the end of fiscal year.)

PASSED, APPROVED, AND ADOPTED THIS 28TH DAY OF JULY 2009.

Mayor Pro Tem Rudy C. Abeyta yes
Councilmember A. Eugene Sanchez yes
Councilmember Amy J. Quintana yes
Councilmember Michael A. Silva yes


TOWN OF TAOS

Rudy C. Abeyta, Mayor Pro Tem
Darren M. Cordova, Mayor

ATTEST:


Renee Lucero, Town Clerk

APPROVED AS TO FORM:


Allen Ferguson, Jr., Town Attorney

APPROVED:

Department of Finance and Administration

Date: _____

YEAR END BAR SUMMARY

2008-2009

July 27, 2009

GENERAL FUND (11)

Revenues & Expenditures – All of the adjustments within General Fund are transferring between categories (01's – Personnel) and (02's Operating) with the exception of the Executive, Street, CED and Library Departments who needed an additional \$45,028 combined to balance their budgets. The additional amount came from Police Department where they had this amount available. There was one additional transfer out to Fund 29 – Transportation Department in the amount of \$9,647 and one in from Fund 45 for \$2,611.

State Shared GRT Fund (12)– This fund is increasing revenues by \$16,640 and decrease interfund transfers out by \$369,134 reflecting the actual revenues and expenditures. The transfer amount is the difference of the increase in revenues and the decrease at mid-year which was not reflected in that BAR.

State Gas Tax Fund (13)– This fund is increasing revenues by \$32,977 and interfund transfers out by \$55,559 reflecting the actual revenues and expenditures.

Lodger's Tax Fund (23) – This fund is increasing revenues by \$58,910 and interfund transfer out by \$11,782 to Fund 29 – Transportation Department to cover final expenditures.

Lodger's Tax Promotional Fund (24) – This fund is transferring from (01's – Personnel) and (02's Operating).

Civic/Convention Center (27) This fund is transferring from (01's – Personnel) and (02's Operating) and increasing revenues in the amount of \$5,905 to cover the difference in personnel expenditures.

Public Transportation Fund (29)– This fund is transferring from (01's – Personnel) and (02's Operating). Also an additional \$21,429 needed to be transferred to end fiscal year, \$11,782 from Fund 23 and \$9,647 from Fund 11.

¼ GRT Capital Improvements Fund (32)– This fund is increasing revenues by \$3,395 and interfund transfers out by \$3,395 reflecting the actual revenues and expenditures.

Communications Fund (34) – This fund is transferring from (01's – Personnel) and (02's Operating). Also an additional \$1,967 from the unreserved fund balance to cover the difference in personnel.

Debt Service & Reserve Accounts Funds (40, 43 45 & 49) – In these funds we are making necessary adjustments to cover debt service payments with negative balances, interfunds transfer in and out and increase revenues from any additional interest received.

Capital Improvements Fund (51) – This fund is also transferring from (02's Operating) and (03's Capital). a). Allocate money from unreserved fund balance to Swimming Pool Renovations in the amount of \$1,329 and \$200 to transfer out to Fund 40.

Water Enterprise Funds (62) - This fund is transferring from (01's – Personnel) and (02's Operating).

Wastewater Enterprise Funds (63) - This fund is transferring from (01's – Personnel) and (02's Operating).

Taos Regional Landfill Fund (82) – We are increasing interfund transfer out to Fund 88 in the amount of \$7,853 to cover final debt service expenditures.

2008 NMFA PPRF Regional Landfill RB Fund (88) – We are increasing the interfund transfer in for \$7,853 to cover final debt service expenditures.

Civic Center Security Deposits Fund (97) – This fund is increasing revenues by \$11,734 and operating expense by \$11,734 reflecting the actual revenues and expenditures.