



Pojoaque Valley Irrigation District
9 Cities of Gold Road
Santa Fe, New Mexico 87506
(505) 455-2693
Email: kathym@pvidnm.org
"Water is Life"



Pojoaque Valley Irrigation District (PVID)

June 27, 2024 Special Meeting

6:00PM to 8:30PM

Via Zoom

Agenda

Topic: PVID Special Meeting - Budget

Time: Jun 27, 2024 06:00 PM Mountain Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/98121436843?pwd=zNbepdMkpXzPwN5NERwwsAUXgTHiHb.1>

Meeting ID: 981 2143 6843

Passcode: 979427

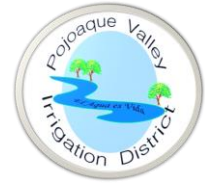
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- 1. Call To Order:** Chairman Dave Neal
- 2. Recognition of Quorum:** Secretary Curtis Thomson
- 3. Approval of the Agenda:** Chairman Dave Neal
 - a. Additions/Corrections:**
 - b. Motion To Approve – , SECOND – . DISCUSSION - , VOTE – .**
- 4. Disposition of Previous Minutes:**
 - a. Minutes of the May 23, 2024 Special Meeting (Attachment)**
 - b. Motion To Approve – , SECOND – . DISCUSSION - , VOTE – .**
- 5. Chairman’s Report – Dave Neal:**
- 6. Treasurer’s Report – Rob Heineman:**
 - a. July 1 thru April 30 P&L/Cash Flow Report: (Attachment)**
- 7. District Manager/Dam Tender’s Report – Ralph Manzanares:**
 - a. Operations:**
 - i. Vegetation Mitigation –**
 - ii. Weather Station –**
 - iii. Outstanding Assessment Collections –**
 - iv.**
- 8. Old Business:**
 - a. Ortiz Acequia schedule:**



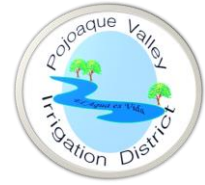
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- i. Status of Acequia Ortiz adherence to the published schedule.
- b. 2024-2025 Annual Budget – Note: This presentation is the second of two sessions to acquaint the membership with the budget process and present a final budget for discussion. Discussion and comments from the membership will be taken at this time and incorporated into a proposed budget for approval.**
 - i. Presentation of 2024-2025 Proposed Budget
 - ii. Open discussion
 - iii. Motion To Approve – , SECOND – . DISCUSSION - , VOTE – .**
- 9. New Business:**
 - a. Credit Card Fees: Motion to offer a cash discount to members paying by check or cash.
 - i. Motion To Approve – , SECOND – . DISCUSSION - , VOTE – .**
 - b.
- 10. Public Comment:**
 - a. Tribal Government
 - i. Pueblo of Nambe –
 - ii. Pueblo of Pojoaque –
 - iii. Pueblo of San Ildefonso –
 - iv. BIA –
 - b. Individual Acequias –
 - c. BOR –
 - d. OSE –
 - e. PVRAA –
- 11. Adjournment:**
 - i. Motion To Approve – , SECOND – .**
- 12. Approval:** these minutes were approved by a motion of the Board of Directors at a meeting held on _____.



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May 23, 2024 Special Meeting

6:00PM to 8:30PM

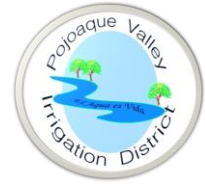
PVSD Community Board Room

Agenda - Draft

1. **Call To Order:** Chairman Dave Neal called the meeting to order at 6:02 PM.
2. **Recognition of Quorum:** Secretary Curtis Thompson – Present were Board Members Dave Neal, Rob Heineman and Curtis Thompson, constituting a quorum. Also present were Paula Diehl, Chris Sheehan, Anthony Garcia, Daniel Baca, Jose Aguilar, Michael Lujan, Scott DeMuth, Flo Perkins and Meade Martin.
3. **Approval of the Agenda:** Chairman Dave Neal
 - a. **Additions/Corrections:**
 - b. **Motion To Approve – Rob, SECOND – Curt. DISCUSSION - None, VOTE – Motion Carried.**
4. **Disposition of Previous Minutes:**
 - a. Minutes of the April 15, 2024 Quarterly Meeting (Attachment)
 - b. **Motion To Approve – Curt, SECOND – Rob. DISCUSSION - None, VOTE – Motion Carried.**
5. **Chairman's Report – Dave Neal:**
 - a. BOR Communications: The Board met with BOR Area Manager Jennifer Faler last week for an information gathering session. There were no decisions made or policies enacted. It was simply a meeting to exchange information. There are serious challenges coming up and no one seems to have answers.
6. **Treasurer's Report – Rob Heineman:**
 - a. July 1 thru April 30 P&L/Cash Flow Report: (Attachment) – Rob states that he has been working with two of the Pueblos, and Nambe has made two payments. The BIA has received \$37K for this year and is in the process of cutting a check. We are hoping that receivables and payables are satisfied prior to June 30th so we do not have to roll over liabilities into next year. Cash flow forecast is positive through the end of the year. We are hoping Nambe and Pojoaque Pueblos come through with payments before the end of the year. Daniel Baca from San Ildefonso advised that they are working on making a payment.



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7. District Manager/Dam Tender's Report – Ralph Manzanares:

a. Operations:

- i. Vegetation Mitigation – Ralph has been using his company's employees to attack the vegetation on the dam out of his own pocket. Waiting on permits from Nambe for 4 workers to continue mitigation. We now have to pay \$50 per worker to Nambe for access.
- ii. Weather Station – The weather station is up and running, however the cell service communications link does not work. NMSU will be installing a satellite link in August to complete the project.
- iii. Outstanding Assessment Collections – Ralph reported on the current status of accounts receivable. Around \$25K in past due assessments have been collected since January.
- iv.

8. Old Business:

a. Accounts Receivable Collection Policy – Rob Heineman Treasurer

- i. Presentation of Collection Policy (attachment) – Rob presented the draft policy in its entirety as well as applicable state law citations.
- ii. Presentation of Draft Past Due Letter – The policy includes prompt payment discounts, payment over time for larger amounts and an exemption clause which will retire all indebtedness should the lands associated with the water right be unable to use water due to access or soil quality issues.
- iii. Discussion
- iv. **Motion To Approve – Rob, SECOND – Curt. DISCUSSION - Much, VOTE – Motion Carried.**

9. Old Business:

- a. Dave brought up the Ortiz Acequia and lack of metering: Meade Martin brought up current situation with the Ortiz and hopes that a meeting can be set up to discuss their participation on the river. Meade will continue discussions with them. Rob: **Motion – "The District send a complaint form to the OSE against the Ortiz for their lack of metering and noncompliance with our alternative administration schedule." Second – Curtis, Discussion. VOTE – Motion Carried.**
 - i. Rob: **Motion – "To rescind the above motion as the OSE has installed a new gauging station on the Ortiz, and Meade Martin stated that per discussions with Eddie Ortiz, he thought the acequia would come into**



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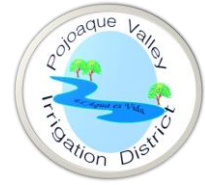
compliance with the schedule once stored water was being released.”
SECOND – Curt, DISCUSSION – The motion would be predicated on the Ortiz’s adherence to the schedule, and should that not happen, a new motion would be presented at a future meeting. VOTE – Motion Carried.

10. New Business:

- a. **2024-2025 Annual Budget – Note: This presentation is the first of two sessions to acquaint the membership with the budget process and present a preliminary budget for discussion. Discussion and comments from the membership will be taken at this time and incorporated into a draft budget that will be presented at a Special Meeting in mid-June. A final budget will either be voted on at that meeting, or revisions will be presented and incorporated at that time for a final vote at a meeting in late June.**
 - i. Presentation of 2023-2024 Approved Budget and proposed changes (Attachment).
 1. Annual Percentage of Cost Allocation to Pueblos – 40%
 2. PVID Non-Pueblo Assessment per Irrigable Acre – 60%
 3. 2024-2025 Proposed Expenses
 4. 2024-2025 Anticipated Revenues
 - ii. Discussion and proposed amendments: Rob stated the big changes for this year include a large increase in BOR billings for O&M for the SJCP, moving Ralph to a full time position as District Manager and Dam Tender, and various categories increasing due to inflation. A few budget line items are not yet formalized as we have not received estimates from the BOR for next year’s costs. At present, the proposed rate for water next year is upwards of \$90 per acre.
 - iii. An accounting of the acreages in the district reveals that the actual acreages being billed and paying the district is 1,533.027 acres versus the 1,845.150 acres the district has historically used to calculate the per acre assessment. This represents a 20% decrease in anticipated revenue to the district, so the budget calculation has been revised to cover this adjustment.
 - iv. The board fielded several questions about the budget.



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- v. A second special meeting on the budget will be scheduled once we have final estimates in hand, any payments the pueblos intend to make, and have a plan to retire any current payables.

11. Public Comment:

a. Tribal Government

- i. Pueblo of Nambe – Mike Lujan reported that several things are in the works for upgrades at the reservoir.
- ii. Pueblo of Pojoaque – None
- iii. Pueblo of San Ildefonso – Daniel Baca asked what the process would be for collections of fee-simple properties. Rob said they would receive a letter. Daniel said that San I has completed and submitted its annual water report to the OSE.
- iv. BIA – None

b. Individual Acequias – None

c. BOR – None

d. OSE – None

e. PVRAA – Anthony reported that they are working with Miller Engineering to assess all the pressas on the river.

12. Adjournment:

- i. **Motion To Approve – Rob, SECOND – Curt.**

13. Approval: these minutes were approved by a motion of the Board of Directors at a meeting held on _____.

		Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	P&L	Budget
		Budget	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	YTD	Over/Under
Ordinary Income/Expense																
Income																
	4110 - Assessments	112,671.00	411.04	8,133.14	45,320.72	25,387.05	6,630.03	3,023.14	5,614.54	10,176.91	4,091.01	4,242.94	7,867.75	0.00	120,898.27	8,227.27
	4115 - Pueblos 40% Obligation	56,352.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,042.28	0.00	74,338.33	81,380.61	25,028.61
	4130 - BOR reimbursement	21,000.00	0.00	0.00	24,612.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,612.00	3,612.00
	4150 - Penalties	0.00	6.51	230.88	518.41	210.76	8.99	532.76	260.58	733.14	598.64	456.37	1,087.61	0.00	4,644.65	4,644.65
	4300 - Dam repayment	1,707.00	9.56	108.96	729.92	399.15	100.88	66.03	94.05	195.71	94.86	93.01	157.04	0.00	2,049.17	342.17
	4440 - Interest income	0.00	0.99	0.92	1.12	0.96	0.99	1.06	0.99	1.05	0.92	0.95	1.98	0.00	11.93	11.93
	Total Income	191,730.00	428.10	8,473.90	71,182.17	25,997.92	6,740.89	3,622.99	5,970.16	11,106.81	4,785.43	11,835.55	9,114.38	74,338.33	233,596.63	41,866.63
Cost of Goods Sold																
	5090 - O & M SJC	28,936.95	0.00	0.00	8,617.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,617.92	20,319.03	37,554.89	8,617.94
	5091 - O & M Nambu Dam	49,875.50	0.00	0.00	11,473.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,473.75	35,400.00	58,347.50	8,472.00
	5100 - Dam tender salary	24,780.23	1,500.00	1,852.50	1,980.00	1,290.00	915.00	1,020.00	960.00	1,170.00	141.00	0.00	0.00	3,540.00	14,368.50	-10,411.73
	5150 - Dam rpmt	1,707.00	1,707.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,707.00	0.00
	5160 - Utilities Nambu Dam	4,200.00	0.00	129.47	0.00	276.84	452.80	0.00	0.00	493.69	0.00	638.94	224.46	262.50	2,478.70	-1,721.30
	5170 - Dam communications	624.00	0.00	158.28	0.00	52.98	52.89	0.00	0.00	0.00	0.00	0.00	0.00	52.00	316.15	-307.85
	5320 - Dam mileage expense	3,269.20	120.00	165.00	150.00	150.00	0.00	45.00	45.00	0.00	83.16	83.16	55.44	272.43	1,169.19	-2,100.00
	5321 - Pueblo Access Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	50.00	50.00
	5360 - Nambu Dam supplies & repairs	5,000.00	0.00	0.00	0.00	224.90	99.06	0.00	0.00	113.02	0.00	32.43	1,250.00	1,719.41	-3,280.59	
	Total COGS	118,392.88	3,327.00	2,305.25	22,221.69	1,994.72	1,519.75	1,065.00	1,005.00	1,663.69	337.18	722.10	20,454.00	61,095.96	117,711.34	-681.53
	Gross Profit	73,337.12	-2,898.90	6,168.65	48,960.48	24,003.20	5,221.14	2,557.99	4,965.16	9,443.12	4,448.25	11,113.45	-11,339.62	13,242.37	115,885.29	42,548.16
Administrative Expense																
	6000 - Salaries-Office	74,506.00	5,196.00	6,590.00	5,902.00	6,114.50	7,108.00	6,096.00	7,017.50	6,297.00	6,513.28	7,239.00	6,489.00	6,208.83	76,771.11	2,265.11
	6001 - Salaries-Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	6050 - Federal payroll taxes	8,191.11	518.96	653.54	607.53	570.32	618.19	549.56	618.26	578.69	515.76	561.02	502.89	804.28	7,099.00	-1,092.12
	6060 - PERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	6080 - Office supplies	2,000.00	0.00	978.25	0.00	0.00	278.14	0.00	0.00	0.00	0.00	0.00	0.00	90.91	1,347.30	-652.70
	7005 - Bank service charge	100.00	0.00	0.00	0.00	14.40	0.00	0.00	0.00	0.00	0.00	20.00	0.00	8.33	42.73	-57.27
	7010 - Postage	1,000.00	0.00	660.00	0.00	0.00	0.00	0.00	26.19	0.00	0.00	68.00	0.00	0.00	754.19	-245.81
	7015 - Cayan credit card fees	4,000.00	164.90	93.35	225.06	425.91	473.26	331.23	363.28	325.47	451.59	274.97	216.81	0.00	3,345.83	-654.17
	7016 - Late Fees & Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7020 - Audit	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	2,744.44	0.00	2,744.44	0.00	0.00	0.00	5,488.88	1,988.88
	7030 - Office utilities	1,300.00	50.00	172.48	50.00	115.24	164.96	119.76	50.00	214.53	50.00	127.83	171.35	80.00	1,366.15	66.15
	7031 - Office phone/internet	0.00	222.71	224.87	424.87	24.87	224.87	424.87	24.87	224.87	224.87	224.87	424.87	0.00	2,671.41	2,671.41
	7035 - Software Expense	0.00	0.00	289.00	0.00	0.00	160.21	0.00	1,437.82	0.00	-100.88	695.24	0.00	0.00	2,481.59	2,481.59
	7040 - Maintenance & janitorial	100.00	150.00	0.00	0.00	0.00	0.00	0.00	374.50	0.00	0.00	-374.50	0.00	0.00	150.00	50.00
	7070 - Legal	0.00	0.00	0.00	0.00	0.00	0.00	529.52	6,111.49	772.21	0.00	441.26	0.00	0.00	7,854.48	7,854.48
	7080 - Building maintenance	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	374.50	250.00	624.50	-375.50	
	7120 - Election	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,000.00
	7150 - Director bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7250 - Travel expense	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-500.00
	7300 - Training expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7310 - Meeting expense	500.00	0.00	27.23	0.00	0.00	43.03	0.00	0.00	0.00	0.00	0.00	277.57	41.67	389.50	-110.50
	7380 - Office equipment	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,000.00
	7395 - Workers comp insurance	900.00	77.00	76.00	76.00	76.00	76.00	76.00	76.00	78.00	1,658.00	70.00	75.00	2,414.00	1,514.00	
	7410 - Consulting Services	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.33	83.33	-916.67
	Total Administrative Expense	\$100,597.11	\$6,379.57	\$9,764.72	\$7,285.46	\$7,341.24	\$9,146.66	\$8,126.94	\$15,725.41	\$11,531.71	\$7,732.82	\$14,054.63	\$8,152.49	\$7,642.35	\$112,884.00	-\$12,286.89
	Total Expenses	218,989.99	9,706.57	12,069.97	29,507.15	9,335.96	10,666.41	9,191.94	16,730.41	13,195.40	8,070.00	14,776.73	28,606.49	68,738.31	-11,605.35	-\$11,605.35
	Net Ordinary Income	-\$27,259.99	-\$9,278.47	-\$3,596.07	\$41,675.02	\$16,661.96	-\$3,925.52	-\$5,568.95	-\$10,760.25	-\$2,088.59	-\$3,284.57	-\$2,941.18	-\$19,492.11	\$5,600.02	\$3,001.29	\$54,835.05
Bank Reconciliation:																
	Starting Checking:	\$28,525.03	\$21,346.44	\$19,334.89	\$80,358.26	\$77,363.29	\$71,437.98	\$67,273.88	\$56,066.67	\$53,921.09	\$51,791.91	\$48,165.08	\$24,767.39			
	Ending Checking:	\$19,246.56	\$17,750.37	\$61,009.91	\$97,020.22	\$73,437.77	\$65,869.03	\$56,513.63	\$53,978.08	\$50,636.52	\$48,850.73	\$28,672.97	\$30,367.41			
	Adjusted Ending Checking:	\$21,346.44	\$19,334.89	\$80,358.26	\$77,363.29	\$71,437.98	\$67,273.88	\$56,066.67	\$53,921.09	\$51,791.91	\$48,165.08	\$24,767.39				
	Starting Savings:	\$24,196.47	\$24,197.46	\$24,198.38	\$24,199.50	\$24,200.46	\$24,201.45	\$24,202.51	\$24,203.50	\$24,204.55	\$24,205.47	\$24,206.42	\$24,207.41			

		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	P&L	Budget
	Budget	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	YTD	Over/Under
	Ending Savings:	\$24,197.46	\$24,198.38	\$24,199.50	\$24,200.46	\$24,201.45	\$24,202.51	\$24,203.50	\$24,204.55	\$24,205.47	\$24,206.42	\$24,208.40	\$24,207.41		
	Adjusted Ending Savings:											\$24,207.41			
	Total Available Cash:	\$43,444.02	\$41,948.75	\$85,209.41	\$121,220.68	\$97,639.22	\$90,071.54	\$80,717.13	\$78,182.63	\$74,841.99	\$73,057.15	\$52,881.37	\$54,574.82		
	Transfer (Ckg) to Savings	0	0	0	0	0	0	0	0	0	0	0	0		



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2024-2025 Proposed Budget for the Pojoaque Valley Irrigation District

Please refer to the attached proposed budget and supporting documentation for the next fiscal year beginning July 1, 2024 through June 30, 2025.

Highlights of FY 2023-24: (Note all values approximate due to pending June '24 information):

- The District and Pueblos have negotiated payment of outstanding amounts due per the 1972 contract. As of this date, we have received payment in full from Pojoaque, partial payment from Nambe, subject to resolution of their fish-kill claim of 2023, and a commitment from San Ildefonso to settle their account in full. The district began the year 7-1-23 with \$50,455 in cash and will end the year June 30, 2024 with approximately \$54,000, with all current obligation paid in full.
- The allocation of costs between the district and pueblos is now 60%/40% per the Aamodt Settlement.

Revenue:

- The district's past-due collection effort has resulted in the recovery of \$8,000 in past-due assessments and \$4,600 in penalties/interest.

Expenses:

- The annual BOR payment jumps from \$75,904 to \$106,593, a 40% increase next year. It is becoming quite expensive to maintain the dam...
- Dam tender Position – The previous dam tender left in January and the position was not filled. Ralph Manzanares took on the duties for the balance of the year. As such, dam tender salaries were under budget by \$10,400, but office salaries are over budget by \$2,200.
- Dam Supplies and Repair were under budget by \$3,200 due in fact to Ralph's donation of hundreds of hours of labor for vegetation removal. Big ticket maintenance items for 24-25 include spalling repair at the spillway - \$17,276 and continued vegetation mitigation, which we expect to continue annually - \$11,800.
- For 2024-25, employee salaries will be split between office, management and dam tender duties. Ralph Manzanares has accepted a full-time position beginning July 1 and will split his duties between management and dam tender activities. Kathy will continue to hold down the office.
- The district will have to pay PERA fees for Ralph's full-time position, around \$10K.
- Postage expense has increased by \$1000 to cover the cost of certified mail for past-due collections effort.
- Cayan credit card fees cost the district 3% of net revenue that is paid by credit card. A motion to approve a 3% discount for cash or check payments will be introduced at the meeting.
- Our annual audit for the Department of Finance increased this year by \$2,200 due to the requirement that the district move from Tier II to Tier III reporting requirements.

- Internet/Phone and Software expenses were not budgeted last year due to a glitch in the budget spreadsheet. They are included in this year's budget for \$2,500 and \$2,600 respectively.
- There will be an election in November for board districts 2 and 3 for \$2,900, including required bonds.

Please find the proposed budget for Yr:		7/1/2024	6/30/2025			
ACCOUNT	RESOURCES	Current Yr BUDGET	Proposed Yr BUDGET			COMMENTS
1113	US Bank - Operating	\$ 26,258.00	\$ 30,367.41			Enter 6/30/24 Checking Balance
1115	US Bank - Savings (Reserve)	\$ 24,197.00	\$ 24,207.41			Enter 6/30/24 Savings Balance
4110	Regular Assessments	\$ 112,671.00	\$ 167,081.43			Non-Pueblo portion of annual expenses
4115	Pueblo/BIA Payment	\$ 56,352.00	\$ 111,387.62			Pueblo portion of annual expenses
4130	BOR F&W Reimbursement	\$ 21,000.00	\$ 22,000.00			Anticipated reimbursement from BOR for operating expenses based on P&L to be submitted at end of FY
4150	Penalties	\$ -	\$ -			
4300	Dam Repayment Assessments	\$ 1,707.00	\$ 1,707.00			Budgeted annual income for the dam repayment assessment
4440	Interest	\$ -	\$ -			portion of annual invoices. Per Amt. 2
4500	Miscellaneous Revenue	\$ -	\$ -			
4999	Uncategorized Income	\$ -	\$ -			
	TOTAL RESOURCES	\$ 242,185.00	\$ 356,750.86			
Account	Budget Category	Budget for 2023-24	Budget for 2024-25	Pct	Increase	Notes:
5091	O & M SJC	\$ 28,936.95	\$ 57,135.80	17.29%	97.45%	Includes past due amt of \$6,773.00 for May 2024
5090	O & M Nambe Dam	\$ 46,873.75	\$ 61,258.00	18.53%	30.69%	Includes past due amt of \$11,800.00 for May 2024
5100	Salaries-Dam Tender	\$ 24,780.23	\$ 33,040.31	10.00%	33.33%	Position filled by Ralph M
5150	Dam Repayment	\$ 1,707.00	\$ 1,707.00	0.52%	0.00%	
5160	Utilities - Nambe Dam	\$ 4,200.00	\$ 3,500.00	1.06%	-16.67%	
5170	Communications - Nambe Dam	\$ 624.00	\$ -	0.00%		Ralph uses personal cellphone
5320	Mileage (Dam Tender)	\$ 3,269.20	\$ 3,000.00	0.91%	-8.23%	
5321	Pueblo Access Fees	\$ -	\$ 1,000.00	0.30%	NEW	New fees this year
5360	Nambe Dam Facility Expenses	\$ 5,000.00	\$ 32,616.38	9.87%	552.33%	
6000	Salaries-Office	\$ 74,506.00	\$ 31,938.05	9.66%	-57.13%	Office & Management accounts split for next year
6001	Salaries-Management	\$ -	\$ 50,619.00	15.31%	NEW	Ralph M full time
6050	Payroll Taxes	\$ 8,191.11	\$ 9,536.78	2.89%	16.43%	
6060	PERA	\$ -	\$ 10,164.61	3.08%	NEW	District Mgr Only - All others PT
6080	Office Supplies	\$ 2,000.00	\$ 2,000.00	0.61%	0.00%	
7005	Bank Service Charge	\$ 100.00	\$ 100.00	0.03%	0.00%	
7010	Postage	\$ 1,000.00	\$ 2,000.00	0.61%	100.00%	Anticipated certified mail for past due notices
7015	Cayan Credit Card Fees	\$ 4,000.00	\$ -	0.00%		District will pass credit card fees to membership
7016	Late Fees & Interest	\$ -	\$ -	0.00%		
7020	Audit	\$ 3,500.00	\$ 5,700.00	1.72%	62.86%	Tier III audit now required
7030	Utilities - Office	\$ 1,300.00	\$ 1,500.00	0.45%	15.38%	
7031	Internet/Phone	\$ -	\$ 2,500.00	0.76%	NEW	Spreadsheet error excluded costs in 23-24 budget
7035	Software	\$ -	\$ 2,600.00	0.79%	NEW	Spreadsheet error excluded costs in 23-24 budget
7040	Janitorial	\$ 100.00	\$ 100.00	0.03%	0.00%	
7070	Legal	\$ -	\$ 10,000.00	3.03%	NEW	Discussion of receivables collection and anticipated legal fees
7080	Building Maintenance	\$ 1,000.00	\$ 1,000.00	0.30%	0.00%	
7120	Election	\$ 1,000.00	\$ 2,000.00	0.61%	100.00%	2 Directors to be elected fall 2024
7150	Director Bonds	\$ -	\$ 900.00	0.27%	NEW	
7250	Travel Expense	\$ 500.00	\$ 500.00	0.15%	0.00%	
7300	Training Expense	\$ -	\$ -	0.00%	NEW	
7310	Meeting Expense	\$ 500.00	\$ 500.00	0.15%	0.00%	
7380	Office Equipment/Expense	\$ 1,000.00	\$ 1,000.00	0.30%	0.00%	
7395	Workers Compensation	\$ 900.00	\$ 1,627.53	0.49%	80.84%	
7410	Consulting Services	\$ 1,000.00	\$ 1,000.00	0.30%	0.00%	
	TOTAL EXPENSES	\$ -	\$ 215,988.24	\$ 330,543.45	100.00%	
	CASH REQUIRED:	Total Budgeted Expenses:	\$ 215,988.24	\$ 330,543.45		
	Less: Checking Cash Balance	\$ (26,257.89)	\$ (30,367.41)			
	Plus: Accounts Receivable collectible	\$ -	\$ -			
	Less: Dam Repayment	\$ (1,707.00)	\$ (1,707.00)			
	Less: BOR F&W Reimbursement	\$ (24,612.00)	\$ (22,000.00)			
	Less: State (NMDHS & EM)	\$ -	\$ -			
	Plus: Savings Acct (Reserve)	\$ 2,000.00	\$ 2,000.00			
	Less: Adjusted Total	\$ 165,411.35	\$ 278,469.05			
Pueblo's Annual Percentage of Cost Allocation for PVID Operations Per Contract for the Allocation of Care, Operation and Maintenance Costs of the Pojoaque Tributary Unit and for the Allocation of Water, Dated November 2, 1972:						
Pueblo	Pct:					
Total:	40% (33.34% for 2023-2024)	\$ 56,352.00	\$ 111,387.62			
Pueblo de Nambe:	50%	\$ 28,176.00	\$ 55,693.81			
Pueblo of Pojoaque:	5%	\$ 2,817.60	\$ 5,569.38			
Pueblo de San Ildefonso:	45%	\$ 25,358.40	\$ 50,124.43			
Non-Pueblo's Annual Percentage of Cost Allocation for PVID Operations Per Contract for the Allocation of Care, Operation and Maintenance Costs of the Pojoaque Tributary Unit and for the Allocation of Water, Dated November 2, 1972:						
Total:	60%	\$ 112,671.00	\$ 167,081.43			
	Total Billed Irrigable Acres:	1,845.150	1,754.670			Per Kathy M email of 5-28-24
	Assessment Fee Per Irrigable Acre:	\$ 61.06	\$ 95.22			
	Dam Assessment per Irrigable Acre:	\$ 0.93	\$ 0.97			