



Budget

Fiscal Year 2014-2015

VOLUME I

Las Cruces . New Mexico





City of Las Cruces, New Mexico



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2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Las Cruces, New Mexico for its annual budget for the fiscal year beginning July 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a

policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

Special points of interest:

- GFOA Award FY2013-14
- GFOA Award FY2012-13
- GFOA Award FY2011-12
- GFOA Award FY2010-11
- GFOA Award FY2009-10
- GFOA Award FY2008-09
- GFOA Award FY2007-08
- GFOA Award FY2006-07
- GFOA Award FY2005-06
- GFOA Award FY2004-05
- GFOA Award FY2003-04



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Las Cruces
New Mexico**

For the Fiscal Year Beginning

July 1, 2013

Executive Director



Distinguished Budget Presentation Award



The Government Finance Officers Association
of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Office of Management and Budget
City of Las Cruces, New Mexico

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Date

December 21, 2013





2014-15 Adopted Budget Resolution



RESOLUTION NO. 14-179

A RESOLUTION ADOPTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2014/2015 FOR THE CITY OF LAS CRUCES, NEW MEXICO.

The City Council is informed that:

WHEREAS, the City of Las Cruces has prepared its annual budget for Fiscal Year 2014/2015; and

WHEREAS, the City Council has held a public hearing on the proposed annual budget as well as work sessions for discussion purposes; and

WHEREAS, the Las Cruces Utilities Board has reviewed and recommended approval of the utilities portion of the Fiscal Year 2014/2015 annual budget.

NOW, THEREFORE, Be it resolved by the governing body of the City of Las Cruces:

(I)

THAT the Fiscal Year 2014/2015 budget attached hereto as Exhibit "A" is hereby adopted in accordance with the City Charter, Sec. 5.06(c) and authorized to be the basis for submission of the "Municipal Budget and Report" to the Local Government Division of the Department of Finance and Administration for the State of New Mexico, as required by the Local Government Division Memorandum 63-43, and the New Mexico State Law, Section 6-6-2, NMSA 1978.

(II)

THAT City staff and officials are authorized to make expenditures as outlined and provided in the Fiscal Year 2014/2015 annual budget upon approval by the State of New Mexico.



2014-15 Adopted Budget Resolution



(III)

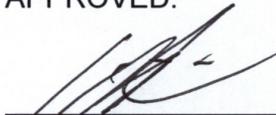
THAT the Fiscal Year 2014/2015 annual budget attached and marked Exhibit "A", is hereby directed to be in the custody of the City Clerk and available for public inspection.

(IV)

THAT City staff is hereby authorized to do all deeds necessary in the accomplishment of the herein above.

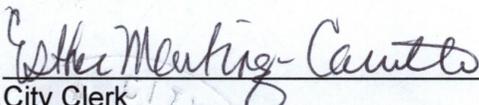
DONE AND APPROVED this 5th day of May, 2014.

APPROVED:



Mayor

ATTEST:



City Clerk



(SEAL)

Moved by: Sorg

Seconded by: Smith

VOTE:

Mayor Miyagishima:	<u>Aye</u>
Councillor Silva:	<u>Aye</u>
Councillor Smith:	<u>Aye</u>
Councillor Pedroza:	<u>Aye</u>
Councillor Small:	<u>Aye</u>
Councillor Sorg:	<u>Aye</u>
Councillor Levatino:	<u>Aye</u>

APPROVED AS TO FORM:



City Attorney



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

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2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Mayor and City Council

The City of Las Cruces is a Home Ruled Municipality that has a Council-Manager form of government. The City Council consists of one Mayor who chairs all meetings, and six City Councilors.

The Mayor is elected at-large, while each City Councilor is elected by one neighborhood district within the city. Thus, each resident of Las Cruces is represented by one Mayor, and one City Councilor. The Mayor and City Council serve staggered four-year terms.

The City Manager is the chief administrator of the city, appointed by the City Council based entirely on executive and administrative qualifications. The City Manager is responsible to the Council for the administration of all city affairs including but not limited to the administration of all organizational units placed in the City Manager's charge by the City Charter and/or by ordinance.

The City Manager and Assistant City Managers implement policies and programs that are prioritized and directed by the City Council, and governed by the City of Las Cruces Charter.

Pursuant to the City Charter, the City Manager proposes, and the Governing Body (Mayor and City Council) is responsible for enacting an annual budget.

The annual budget is intended for use by the Governing Body, City Staff, and the residents of the City. It is not intended as information to influence investors and/or trading markets.

Disclaimer: Pursuant to the City Charter, the City Manager proposes, and the Mayor and City Council are responsible for enacting an annual budget.

The annual budget is developed during the six (6) to eight (8) month period preceding the start of each fiscal year using economic and financial assumptions which reflect the best information available at the time. Such assumptions are updated during the budget process, but actual economic and financial conditions may fluctuate materially from those conditions which are assumed.





Introduction

Mayor and City Council

Miguel G. Silva
Councilor -District 1
Term 2012-2015



Nathan P. Small
Councilor -District 4
Term 2012-2015



MAYOR
Ken Miyagishima
Term 2012-2015



Greg Z. Smith
Mayor Pro-Tem
Councilor -District 2
Term 2012-2015



Gill Sorg
Councilor -District 5
Term 2013-2017



Olga Pedroza
Councilor -District 3
Term 2013-2017



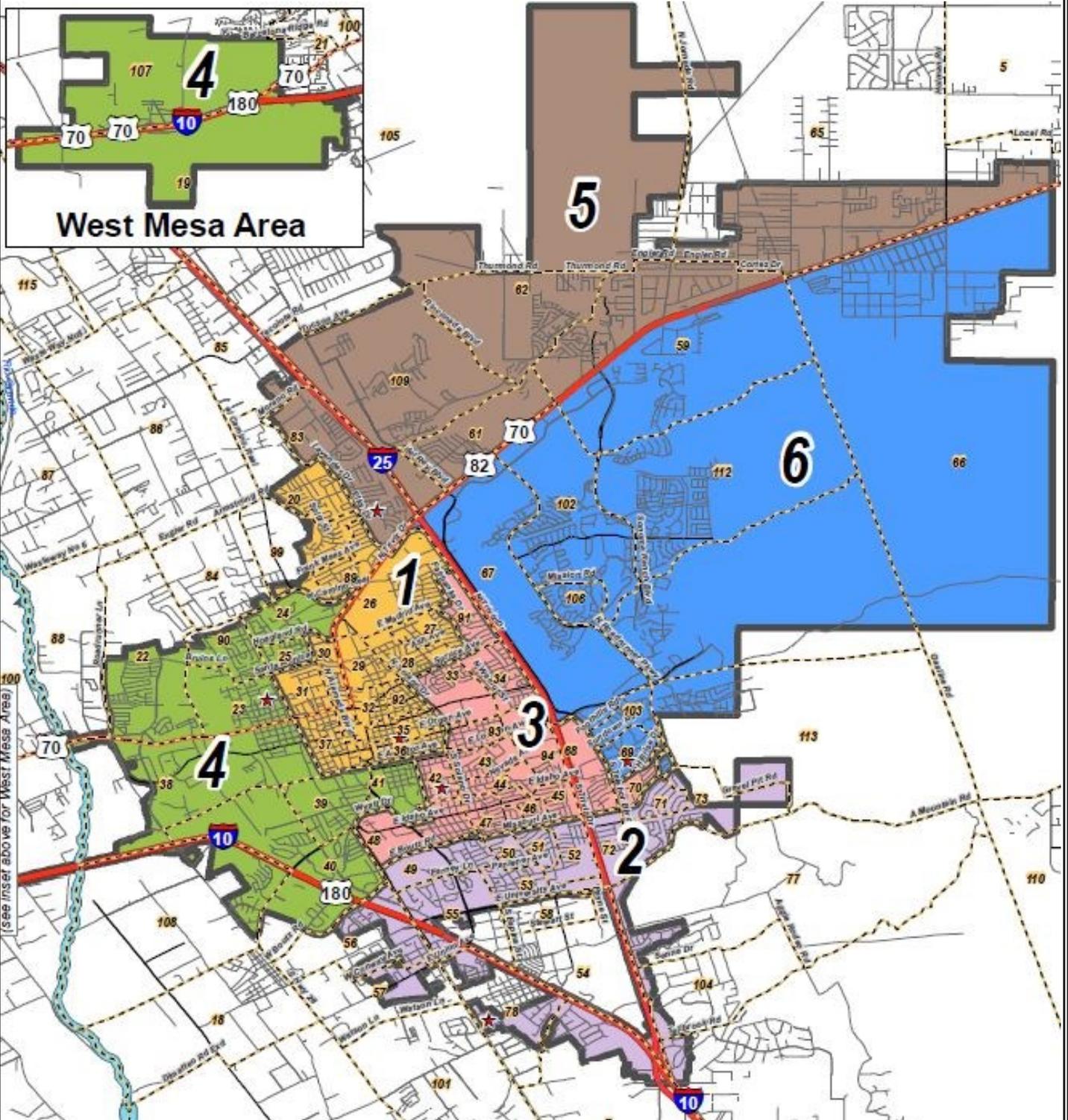
Cecelia A. Levatino
Councilor -District 6
Term 2013 -2017



Introduction



District Map





Introduction

City Management



City Manager
Robert L. Garza

Mr. Garza is the Chief Administrator for the City of Las Cruces, and is responsible for its day-to-day operations. He implements policies and programs that are prioritized and directed by the City Council, and governed under the City of Las Cruces City Charter.



Assistant City Manager
Chief Operating Officer (COO)
Brian S. Denmark

Mr. Denmark directs and coordinates the operational aspects of City government to promote an effective, responsive, and value-based organizational culture. He is assigned delegated representative authority over Departments and related functions such as those currently being undertaken by Economic Development, Community Development, Community & Cultural Services, Public Works, Transportation, and Parks & Recreation to establish strategies and approaches to operational issues and needs.



Assistant City Manager
Chief Administrative Officer (CAO)
Mark A. Winson

Mr. Winson directs and coordinates the operational aspects of City government to promote an effective, responsive, and value-based organizational culture; assigned delegated representative authority over Departments and related functions such as those currently being undertaken by Accounting, Grants, Budget, Treasurer, Purchasing, Public Information, Human Resources, Information Technology, Internal Audit, and Office of Management & Budget to establish strategies and approaches to operational issues and needs.



Introduction



EXECUTIVE STAFF



Jorge Garcia
Utility Services
Director



Travis Brown
Fire Chief



Jaime R. Montoya
Police Chief



Harry S. Connelly
City Attorney



Lisa Murphy
Transportation
Director



David Weir
Community Development
Director



David Dollahon
Community & Cultural Services
Director



Loretta Reyes
Public Works
Director



Mark Johnston
Parks and Recreation
Director



Victoria Fredrick
Financial Services
Director



Scott Marr
Information Technology
Director



Andre Moquin
Human Resources
Director



Office of Management and Budget



The Office of Management and Budget (OMB) department of the City Manager’s Office section coordinates the preparation and development of the annual operating budget, capital budget, and multi-year capital improvement program for the City.

The City budget is the “Action Plan” used to implement the goals and objectives of the City Council. Activity-based budgeting isolates the costs of a government’s operation by dividing the government into many different activities or support services and includes the direct and indirect costs of labor, contractual services, materials and supplies.



City of Las Cruces® PEOPLE HELPING PEOPLE

Budget & Research Administrator

Richard “Dick” P. Gebhart

Sr. Budget Analyst

Robert F. Lundien

Budget Analyst

Veronica A. MacGregor

Budget Analyst

Erika Jaquez

Budget Analyst

Veronica Armendariz

Budget Analyst—Intern

Breeana A. Sylvas

ACKNOWLEDGEMENTS

Department of Financial Services - Treasury Division

Barbi Narvaez, **Department of Administration - City Manager’s Office**

Barbara Deleon, **Department of Administration - Chief Operations Officer (COO) Office**

Leesa Mandlman, **Graphic Artist**

All City Staff

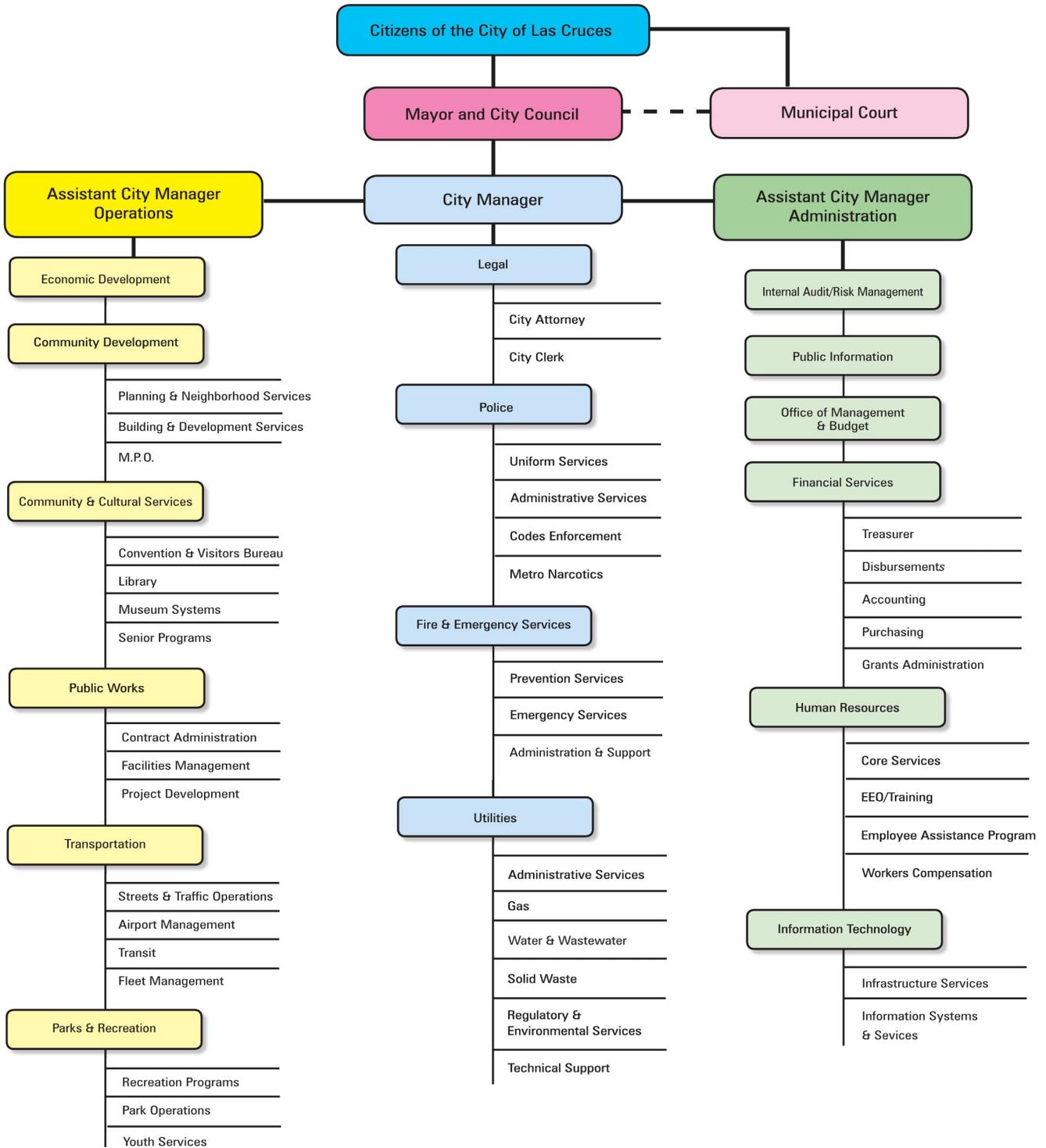


2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

City Government Organization Chart: FY 2014-2015





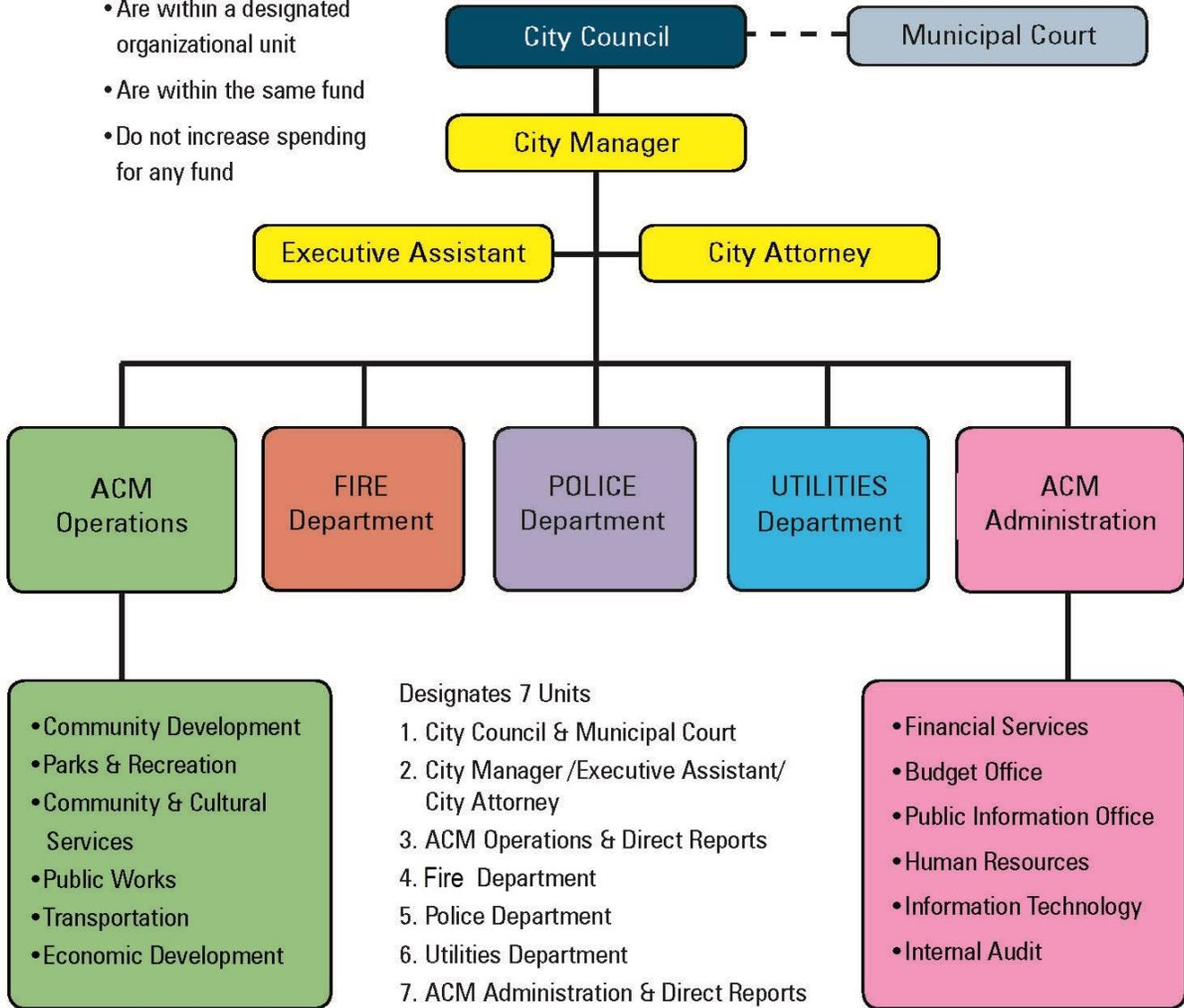
Organizational Charts



Organizational Unit Designation

LCMC (Charter) 1997, Sec. 4.01, Sec 5.08(b) & LCMC 1997, Section 22-22(4) Adoption allows for budget adjustments at the discretion of the City Manager which:

- Are within a designated organizational unit
- Are within the same fund
- Do not increase spending for any fund



- Designates 7 Units
1. City Council & Municipal Court
 2. City Manager /Executive Assistant/ City Attorney
 3. ACM Operations & Direct Reports
 4. Fire Department
 5. Police Department
 6. Utilities Department
 7. ACM Administration & Direct Reports



Contact List



List of Helpful Contact Numbers

Office of The Mayor	Ken Miyagishima	(575) 541-2067
Office of The City Manager	Robert L. Garza	(575) 541-2076
		Fax (575) 541-2077
Chief Operating Officer - (ACM)	Brian Denmark	(575) 541-2271
Chief Administrative Officer - (ACM)	Mark Winson	(575) 541-2078
City of Las Cruces - City Hall	General Information	(575) 541-2000
Website	Website	www.las-cruces.org
City Council		
Representative District 1	Miguel G. Silva	(575) 541-2066
Representative District 2	Greg Smith	(575) 541-2066
Representative District 3	Olga Pedroza	(575) 541-2066
Representative District 4	Nathan Small	(575) 541-2066
Representative District 5	Gill Sorg	(575) 541-2066
Representative District 6	Cecilia A. Levatino	(575) 541-2066
Office of Management and Budget	Richard "Dick" Gebhart	(575) 541-2107
		Fax (575) 541-2516
Economic Development (Comm. Devel. Director)	David Weir	(575) 528-3066
Environmental Services (Utility Director)	Jorge Garcia	(575) 528-3636
Garbage Collection	Klaus Kemmer	(575) 528-3678
Recycling (SCSWA)	Patrick Peck	(575) 528-3584
Transportation (Director)	Lisa Murphy	(575) 541-2048
Streets Systems and Traffic Engineering		
Mass Transit	Mike Bartholomew	(575) 541-2537
Route/Schedule/Fare Information		(575) 541-2500



Contact List



List of Helpful Contact Numbers

Non-Emergency - Las Cruces

Fire & Emergency Medical Services		(575) 528-4067
Police Department		(575) 528-4200
Sheriff's Department		(575) 525-1911
Park & Recreation (Department Director)	Mark Johnston	(575) 541-2550
Meerscheidt Recreation Center	Jake Gutierrez	(575) 541-2552
Las Cruces Regional Aquatic Center	Claudia Chavez	(575) 541-2712
Frenger Indoor Pool		(575) 523-0362
Laabs Outdoor Pool		(575) 524-3168
East Mesa Bataan Memorial Pool		(575) 382-6450
Veterans Memorial Park		(575) 541-2550
Community and Cultural Services Director	David Dollahon	(575) 528-3060
Las Cruces Museum & Branigan Cultural Center	Rebecca Slaughter	(575) 541-2295
Museum of Art	J. Carey Crane	(575) 541-2160
Main Library	Renee Payne	(575) 528-4028
Museum of Nature & Science	Mike Walczak	(575) 532-3369
Railroad Depot Museum	Garland Courts	(575) 993-2073



City of Las Cruces, New Mexico

City Profile

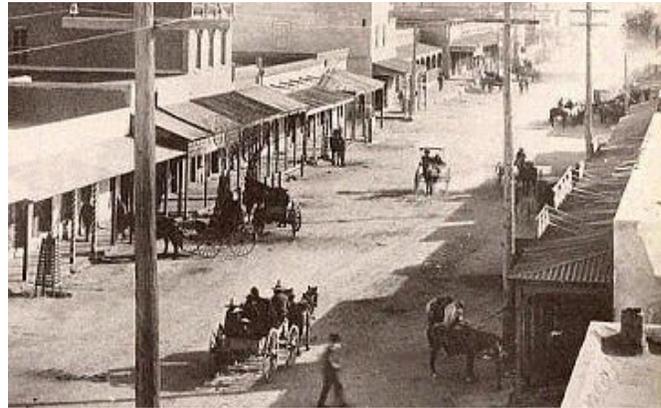
LAS CRUCES AT A GLANCE

Nestled in Southern New Mexico, the City of Las Cruces is the county seat for Doña Ana County. The City's name is Spanish for "the crosses" and refers to the graves of some 40 travelers massacred by Apache Indians in 1830. Known as the *City of Crosses*, it is a crossroad of Hispanic, Native, and American cultures.

In 1595, Don Juan de Oñate was ordered by King Philip II to colonize the upper Rio Grande Valley, with the objective of spreading Roman Catholicism and establishing new missions. Don Juan de Oñate began his expedition in 1598, fording the Rio Grande at the Ciudad Juárez-El Paso crossing in late April. On the 30th of April of that year, he claimed all of New Mexico beyond the river for Spain. The first settlement colonized by European settlers after Oñate's arrival was in Doña Ana just six miles north of Las Cruces.

Prior to 1846, the United States attempted to buy western lands from Mexico. The U.S. viewed this western expansion to the Pacific as a right and a necessity under the ideas of Manifest Destiny. However, the attempt to purchase lands from Mexico failed and set into motion a series of events that lead to a declaration of a war with Mexico on May 13, 1846. In December of that year, U.S. Army Colonel Alexander Doniphan moved his troops to Doña Ana. Even though he was greatly outnumbered, he marched his troops to meet the Mexican Army in the Battle of Brazito, just nine miles south of Las Cruces. Despite being outnumbered, the U.S. won the battle in less than one hour.

The area was still officially part of Mexico until the Mexican War ended with the Treaty of Guadalupe Hidalgo in 1848. This treaty ceded Doña Ana and lands east of the Rio Grande to the United States. The U.S. sent Army troops under the command of Lt. Delos Bennett Sackett to protect the area, and settlers began to arrive soon after. The leader in Doña Ana, Don Pablo Melendres asked Sackett to plan a new town to take the pressure off of his booming village. Sackett obliged and using rawhide ropes and stakes laid out the beginnings of present-day Las Cruces. In 1849, Sackett designated 84 blocks, each containing four lots. Once that was done, the 120 people wanting platted land gathered at the proposed sites for the church and plaza and drew lots from a hat to determine who got what site.



New Mexico's first railroad car steamed through Raton Pass on December 7, 1878. Mesilla Valley business leaders were eager for the railroad to reach the area; however, troubled by political problems, floods, and a weakening commercial base, Mesilla declined the railroad's offer to buy a right-of-way. Las Cruces did not decline the offer. The New Mexico Town Company (a group of merchants and developers) donated land to the Atchison Topeka & Santa Fe Railroad for both a depot and the right-of-way. The first train arrived in Las Cruces in April 1881, and town residents celebrated with garlands and wagonloads of "native wine." The railroad influenced nearly every aspect of life in Las Cruces. The first paved street in town led from the railroad tracks to town and was named Depot Street (known today as Las Cruces Avenue).

Established in 1888, New Mexico College A&M (renamed New Mexico State University in 1958) soon became an important component of the local area's infrastructure. However, in early 1942, enrollment at New Mexico College A&M fell from 935 to 209 due to the U.S.'s entry into WWII. The Army's Specialized Training Program capitalized on the low enrollment and partially took over operations on campus. That same year, eighteen hundred men of the New Mexico National Guard were sent to the Philippines. However, later in 1942 the island fell to the Japanese. Taken prisoner, the American troops were forced to march more than sixty miles through intense heat with almost no water or food. This event would become known as the Bataan Death March, due to the fact that less than half of the prisoners survived this treacherous trek. Out of all of the states, New Mexico had the most soldiers on this march. There were thirty-one soldiers from the Las Cruces area alone, with only fourteen ultimately surviving.



City Profile



GOVERNMENT

The City of Las Cruces is a Home Ruled Municipality (Charter City) that has a Council-Manager form of governance. The city consists of one Mayor who chairs the meetings, and six City Councilors. The Mayor is elected at-large, and each of the City Councilors represent one neighborhood district within the City. Each city resident of Las Cruces is thus represented by the Mayor and by one City Councilor.

GEOGRAPHY

The City's elevation is roughly 3,896 feet above sea level. According to the United States Census Bureau, the city has a total area of 76.5 square miles, of which 76.4 square miles is land, and 0.1 square miles is water.

Located in the Chihuahua Desert and situated in the fertile Mesilla Valley, Las Cruces is framed by the breathtaking Organ Mountains to the East, and the mighty Rio Grande to the West. Las Cruces is the center of the Organ Caldera, the Doña Ana Mountains and the Organ Mountains are its margins.

Desert grasslands extend in large part between the edges of Las Cruces and the lower slopes of the nearby Organ and Robledo Mountains, where grasses, assorted shrubs, and cacti dominate large areas of rangeland, as well as occasional large-lot subdivision housing.

The desert and desert grassland uplands surrounding both sides of the Mesilla Valley are often dissected with arroyos, which are dry streams that often carry water following heavy thunderstorms. These arroyos often contain scattered small trees. They serve as wildlife corridors between Las Cruces' urban areas and adjacent deserts and mountains.

LAYOUT

Las Cruces for its size lacks a true central business district. In 1960, a large urban renewal project tore down a large part of the original downtown area. This accounted for 60 percent of the building downtown, reconfiguring Main Street as a pedestrian mall and converting the two-way streets into one-way corridors. This further compounded inaccessibility and economic hardship. Its fate was sealed when retail moved closer to the highway and consolidated into shopping malls. Unable to compete, despite the newly paved "yellow brick road," and metal shade structures, the downtown area has remained a marginal economic district.

In 2005 the City Council adopted the "Las Cruces Downtown Revitalization Plan." Since the adoption of the "Las Cruces

Downtown Revitalization Plan," a Tax Increment Development District (TIDD) was established. The TIDD is devoted to development and improvement of infrastructure.

The centerpiece of the master plan adopted in 2005 was the restoration of narrow lanes of two-way traffic on the model portion of Main Street. Main Street was reopened to vehicular traffic in late 2012.

In February 2013, the City Mayor in his State of the City Address announced a 700-acre park being developed in collaboration with the Army Corps of Engineers behind the Las Cruces Dam. The area will feature trails through restored wetlands, and serve as a major refuge for migratory birds. The park is expected to be larger than New York's Central Park, and a key recreational area for the city.

LOCAL AREA AND CLIMATE

Residents and visitors can enjoy a wide range of year-round outdoor activities such as hiking, golf, biking, and tennis. The area's geography is among the most diverse in New Mexico, set under expansive blue skies with sunshine nearly every day of the year.



The City of Las Cruces offers visitors and residents a variety of attractions including, multi-cultural historic sites, industry, education, and agriculture. An international airport on the City's west mesa serves as a transportation hub for Doña Ana County.

The City has been noted by several prominent national publications as one of the country's best places to retire, one of the nation's top destinations, one of the best small metro areas for business and careers, and one of the best college towns in which to retire.



City Profile



The City of Las Cruces is meeting the demands of a growing community with state-of-the-art police and fire protection, modern utility services, well-maintained streets, an abundance of recreational facilities and programs for all ages, historic and educational museums, a technologically advanced library system, numerous youth and senior programs, and general affordability and opportunity.

The combination of business opportunities, friendly people, excellent quality-of-life, and beautiful weather all come together to make Las Cruces a remarkable place to live, work, play, and retire.

The Las Cruces City limits extend to the east *mesa* (plateau), where the fastest population growth is taking place. Visitors of this area are often awed by the sweeping desert *vistas* (views) and dramatic landscapes. Las Cruces has long been a favorite of photographers because of the spectacular sunsets, the dominating Organ Mountains, and the colorful changes in terrain.

The City enjoys a moderate climate with an average of 350 days of clear weather annually, and prevailing southwestern winds. These factors make the City of Las Cruces a very exciting, colorful, and comfortable place to live and work.

EDUCATION (SCHOOLS)

Education represents an invaluable asset to any community, and Las Cruces is blessed with an excellent mix of public and private schools. Las Cruces Public Schools have an enviable reputation in the state with test scores well above average. The largest public high schools in the area include Las Cruces High, Mayfield High, Onate High, and the new Centennial High in the southeast part of the City. Religious schools include Holy Cross (pre-kindergarten through 8th grade) and Mesilla Valley Christian School (pre-kindergarten through high school).



In addition to excellent primary schools, there are also abundant opportunities in the area to continue education beyond high school with area access to two universities and an extensive community college system.



RECREATION

One of the most important factors of a high quality of life is the number of recreational opportunities a community provides. The City of Las Cruces is situated close to many recreational attractions and facilities within driving distance including:

[Regional State Parks in Relation to Las Cruces](#)

- Caballo Lake, 60 miles N
- City of Rocks, 88 miles NW
- Elephant Butte Lake, 78 miles N
- Leasburg Dam, 15 miles N
- Oliver Lee Memorial Park, 60 miles E
- Pancho Villa State Park, 80 miles W
- Percha Dam, 72 miles N
- Rock Hound, 46 miles W
- Fort Selden, 23 miles N
- Ski Apache, 100 miles NE

[Federal Land in Relation to Las Cruces](#)

- Gila National Forest, 100 miles NW
- Gila Cliff Dwellings, 100 miles NW
- Aldo Leopold Wilderness, 100 mi NW
- Lincoln National Forest, 85 miles E



City Profile



- White Sands National Monument, 45 miles E
- Aguirre Springs Recreation Area, 12 miles E
- Organ Mountain Preserve, 8 miles E

The Arts

- American Southwest Theater Company
- Las Cruces Community Theater
- Las Cruces Symphony
- Mesilla Valley Concert Band
- Rio Grande Artes
- Ballet Folklorico De La Tierra Encanto
- Dona Ana Arts Council

Museums

- Las Cruces Museum of Fine Art & Culture
- Branigan Cultural Center/Historical Museum
- Las Cruces Museum of Natural History
- New Mexico Farm & Ranch Heritage
- Museum Space Murals, Inc.
- NMSU Museum and Art Gallery
- Fort Selden State Monument
- White Sands Missile Range Museum

FESTIVALS/CULTURAL EVENTS

The City of Las Cruces is home to many perennial festivals and cultural events celebrating the arts, our heritage, and our unique way of life including:

- March:* Border Book Festival
- April:* Gus Macker Basketball Tournament; Feria de Arte Picante
- May:* The Wine and Chile War Festival; Heritage Days; Country Music Festival

June: Juneteenth Celebration

July: Las Cruces 4th of July Celebration

September: The Whole Enchilada Fiesta

October: Southern New Mexico State Fair; NMSU Homecoming

November: The Renaissance Craft Fair; International Mariachi Conference



TRANSPORTATION

The City of Las Cruces is easily reached by several means of transportation. Interstate Highways 10 and 25 intersect in Las Cruces. Las Cruces can also be reached by commercial air either at the Las Cruces International Airport or El Paso International Airport (50 miles south). Las Cruces also operates a bus transit system.

The transport modes and facilities include:

- City transit; *The RoadRUNNER*
- Las Cruces International Airport
- Las Cruces Airport Shuttle
- El Paso International Airport
- Taxi Services
- Greyhound Bus
- Car Rental: National & Local Companies



City Profile



ECONOMIC DIVERSITY

Las Cruces is the center of an agricultural region irrigated by the Rio Grande, this once small community was known for its rich farmland and NMSU (only land based grant university). The settlement of Las Cruces was created as an overflow area from the colony of Doña Ana. The City has grown rapidly, especially since 1960. The 1910 Census recorded the Las Cruces population at 3,386. In 1960, the city occupied 10.79 square miles with a population of 29,367. Today, the city is projected to encompass 76.5 square miles, with a population of 101,163.

Today, Las Cruces is the second largest metro-area in New Mexico, and continues to post impressive percentage growth in a broad range of economic indicators. The economic diversity, which keeps the market stable and resilient, has made and continues to make Las Cruces an attractive place for investment capital.

Las Cruces has developed an ever-increasing base of private employers and light manufacturing facilities, with an economy driven by aerospace research and development at nearby White Sands Missile Range.

The primary employment sectors and their share of total employment in the Las Cruces metropolitan area consists of Government Services (29.9%); Education (17.8%); Trade/Transportation/Utilities (14.3%); Leisure/Hospitality (10.5%); Professional/Business Services (9.5%); Construction/Mining (5.2%); Manufacturing (4.2%); Financial Activities (3.6%); and Other Services (2.8%). Major employers of the Las Cruces Metropolitan area include White Sands Missile Range, the State of New Mexico, New Mexico State University, the City of Las Cruces, Doña Ana Independent School Districts, Wal-Mart Stores, Inc., Memorial Medical Center, NASA White Sands Test Facility, Doña Ana Community College, Doña Ana County, Mountain View Regional Medical Center, SiTel/Client Logic, Tresco, Inc., and the U.S. Postal Services.

DEMOGRAPHICS AND ECONOMIC STATISTICS

The following pages present statistics that are intended to provide an overview of Las Cruces residential demographics, the City's financial condition, and its infrastructure.



Las Cruces At A Glance



GENERAL INFORMATION

- Las Cruces was incorporated on March 4, 1946
- The Council/Manager form of government was established by charter and adopted on January 7, 1985
- The charter established a seven-member City Council who are elected by the residents to serve for a staggered four-year term
- City Manager appointed by the City Council
- The City's motto is "People Helping People"
- The City's Boundaries are: situated at the crossroads of Interstates 10 and 25 in the southern part of New Mexico, roughly 45 miles north of El Paso, Texas.

Black or African American	2.4%
Asian	1.6%
Some Other / Two-More Race	3.5%

Source: US Census Bureau

Education

Number of Public Schools	
Elementary Schools	26
Middle Schools	9
High Schools	6
Charter School	5
Total Students Public Schools FY2012-13	31,001
Private Schools	5
Pre-Schools Including Private	32
Universities	1
Community Colleges	1

DEMOGRAPHICS

Population Estimates

1990	62,126
2000	74,267
2001	74,065
2002	75,037
2003	77,698
2004	80,127
2005	84,029
2006	89,162
2007	92,235
2008	94,551
2009	93,449
2010	98,239
2011	99,661
2012	101,053
2013	101,739
2014	103,163
2015-Projected	104,195

Median Age	31.1
Median Household Income	\$40,768

Number of Households	37,176
Family Households	24,490
Non-Family Households	12,686
Vacant Housing Units	5,463
Average Household Size	2.66
Average Family Size	3.23

Race Composition (%)	
Hispanic or Latino (of any race)	56.8%
White	37.5%

Weather

Average Temperature	
January	23/71
June	57/106
Annual Rainfall	10.87 Inches
Annual Snowfall	3.06 Inches
Average Relative Humidity	27%

Land Use

Land Area (2013)	76.99 Sq. Miles
Acreage (Total City Property)	49,275.1

Fiscal Year 2014-15 Budget

Adopted Budget	\$272,703,359
General Fund Budget	\$85,066,322

Certification of Taxable Value

Total Taxable Value (2013)	2,061,568,936
Total Assessed Value (2013)	6,184,706,808

Taxes

Gross Receipts Tax Rate within City Boundaries	
State	4.8750%
Las Cruces City	1.9375%
County	0.8750%
Space Port	0.2500%
Total Gross Receipts Tax	7.9375%

Property Tax Millage Rate	
Assessment Rate **	33.33%

** Except For Oil And Gas

Residential	0.029170 Mils
Non-Residential	0.032443 Mils



Las Cruces At A Glance



Service Statistics

Airports

Municipal/International Airports	1
Number of Flights (2012)	69,208
Based Aircraft	148
Number of Runways	3

Fire / EMS

Fire Stations	8
Full Time Employees (2013-14 Budget)	137
EMS Calls (Estimated FY13)	10,025
Fire Calls (Estimated FY13)	303
Other Calls (Estimated FY13)	2,970
Fire Inspections (5/12-5/13)	2,507
Average Emergency Response Time	5 min 42 sec

Police

Number of Stations/Sub-Stations	1
Full Time Employees (2012-13 Budget)	280
Sworn Police Officers (FY 2013)	191
Major Crimes (Calendar Year 2013)	4,688
Traffic Accidents (Calendar Year 2013)	3,783
Calls for Services (Calendar Year 2013)	150,757
Average Emergency Response Time	5 min 3 sec

Community Development

Value of:	
Residential Construction (Est. FY13)	\$78.3 mil
Commercial Construction (Est. FY13)	\$44.1 mil
Building Inspections (Estimated FY13)	22,976
Business Licenses (Estimated FY13)	5,104

Municipal Parks And Recreation

Developed Parks	86
Pavilions	69
Playgrounds	52
Swimming Pools	4
Recreation Centers	6
Basketball/Volleyball Courts	10
Lighted/Unlighted Sports Fields	47
Lighted/Unlighted Tennis Courts	18
Golf Courses	4
Running Tracks	5
Handball Courts	3

City Youth Afterschool Program

Number of Facilities	7
Number of After School Children	276

Community and Cultural Services

Senior Centers	1
Senior Meal Sites	4
Recreation Hours (FY13)	4354

Convention Center	1
Capacity	422 Seats
Convention Center Space	14,500 sq. ft.

Museum of Art	1
Museums	3
Museum Attendance (2013)	158,845
Museum Exhibits (2013)	35

City Libraries	2
Book Circulations	304,058
Total Book Stock	142,957
Downloadable Audio Books	5,678

Transportation

Miles of Streets	627
Miles of Bike-ways	70

Signalized Interactions	116
Street Lights	7,800

Utilities

Water:	
Number of Accounts	34,115
Average Daily Consumption	177 gal.
Water Mains (miles)	600
Number of Wells	29

Wastewater:	
Sanitary Sewers	550 miles
Number of Lift Stations	17
Fire Hydrants	4,000
Average Daily Sewer Treatment	8.7 million gal.

Solid Waste:	
Residence Served	34,115
Tons Disposed as Landfill	70,020

TOTAL CITY EMPLOYEES

Full-Time Employees	1,339
Part-Time Employees	235
SER	33
Full-Time Fiscal Agency Employees	134
Part-Time Fiscal Agency Employees	<u>18</u>
Total	1,759

FTE's Employees Per 1,000 Population	12.9
Non-Enterprise FTE Employees Per 1,000 Population	9.7
Enterprise FTE Employees Per 1,000 Population	3.1

General Obligation Bond Rating A (Moody), AA (Fitch)



City Profile



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2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

A Resident's Guide To The City's Budget

This guide created by the Office of Management and Budget (OMB) is designed to help interested residents/citizens gain a better understanding of the City of Las Cruces 2014-15 Proposed Budget and the process by which the annual operating budget is developed each year. This guide provides residents/citizens with the following for the 2014-15 Proposed Budget:

- 1) A description of the annual budget process;
- 2) Highlights of the 2014-15 budget;
- 3) Assistance in how to interpret budget documents; and
- 4) Information on how you can become more involved in city budget matters.

This updated guide focuses on the 2014-15 operating budget component of the Proposed Budget and excludes details regarding the 2014-15 Infrastructure Capital Improvement Program (ICIP) budget. The ICIP Budget is a separate section of the 2014-15 Proposed Budget.

A municipality's budget is much more than a financial document. It serves as an outline on how to inform and educate the public and elected officials about the City's structure, achievements, challenges, and direction. Ideally the budget document should be a policy document, an operations guide, a financial plan, and a communication device. The budget should also reflect the strategic direction of the City. In retrospect, the budget is one of the most important functions and responsibilities of City Management and the Governing Body.

With an annual budget approximating \$293.8 million dollars, the City of Las Cruces must determine how to utilize its limited financial resources to best provide for the needs of our residents (basically, how we will perform necessary City functions). It is with that understanding that elected officials make decisions regarding which services, programs, and other expenditure priorities to include in the budget.

The annual budget is first developed and released as the Proposed Budget by the City Manager no later than mid-April

of each fiscal year. Prior to the release of the Proposed budget, the City Manager and the Assistant City Managers give guidance as to the development of the budget to city departments. This is a way for management to recalibrate the projected revenues and/or service needs to operate and account for the services to the public. This includes public safety, street maintenance, land use, parks and recreation, and administrative functions based on the current fiscal year forecasting, and any anticipated budget modifications by the OMB.

Prior to the release of the Proposed Budget, the City Manager will meet individually with the Mayor and City Council to review his or her budget proposal, holding work sessions and a community hearing.

The Proposed Budget is then submitted to the Governing Body by the first regular Council meeting in May. The Mayor and City Council will approve or disapprove of the City Manager's budget proposal. If approved, the proposal will incorporate any of their recommended modifications, in turn creating the Adopted Budget.

After the Governing Bodies' adoption of the annual budget, the OMB will develop the annual budget document, integrating both the City Councils recommendations and the City Manager's direction. In 2014-15, the budget document will consist of two volumes:

Volume 1: Budget Overview And Schedules

Volume 2: Capital Improvement Program (CIP)

These two documents outline the detail of the annual budget. Although released at the same time, the City's operating budget and ICIP budgets are adopted separately by resolution. This is because capital infrastructure projects funded by the ICIP budget are generally large and expensive, take multiple years to complete, and require special funding outside the City's General Fund, which is the main funding source for core City functions and services determined by the operating budget.

The Office of Management and Budget created this guide in an effort to provide a solid foundation of knowledge of the City's



A Resident's Guide To The City's Budget



budget process and to highlight the key 2014-15 budget details for the interested residents/citizens. For additional information regarding the City's annual budget and other important topics, contact the Office of Management and Budget at (575) 541-2300.

Additionally, see the *List of Helpful Contact Numbers* section on page 21 for key City staff contact information and where to find City documents related to the budget.

2014-15 Adopted Budget At A Glance

FY 2014-15 Proposed Budget

Total 2014-15 Budget (excluding Fiscal Agencies)	\$ 254,752,271
Operating Budget (All Funds)	214,654,783
CIP Budget	40,097,488
General Fund Budget	\$ 85,066,322

2014-15 Revenue

Total Revenue	\$ 237,099,773
Total General Fund Revenue	\$ 97,743,431

Main Revenue Sources

Gross Receipts Tax	\$ 86,404,218
General Fund	73,518,280
Charges for Services	\$ 65,780,605
General Fund	2,673,978
Property Tax	\$ 14,411,922
General Fund	10,150,630
Franchise Fees	\$ 4,017,834
General Fund	2,892,619
Grants	\$ 16,880,456
Federal	8,794,059
State	5,039,087

2014-15 Expenditures

Total 2014-15 Budget	\$ 272,703,359
General Funds	\$ 91,737,823
Special Revenue Funds	\$ 20,951,090
Debt Service Funds	\$ 17,931,623
Capital Project Funds	\$ 40,097,488
Enterprise Funds	\$ 73,702,867
Internal Service Funds	\$ 10,331,380
Trust & Agency Funds	\$ 17,951,088



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

April 11, 2014

Budget Message

To The Honorable Mayor And City Council

I am pleased to submit for your review and consideration; the Fiscal Year 2014-15 Proposed Budget, in compliance with provisions of the Las Cruces City Charter and State of New Mexico Statutes.

INTRODUCTION / BACKGROUND

I am submitting the City's Proposed Operating Budget for Fiscal Year 2014-15. The Las Cruces Municipal Charter requires the City Manager to submit an annual budget recommendation for the upcoming fiscal year. The Operating and Capital Improvement budgets represents the culmination of a systematic and detailed program review by city departments and administration.

The development of this budget officially began in December 2013 with our strategic planning retreat which was closely followed by a day long pre-budget retreat with city staff and the City Council. Over the last several months, staff from all city departments have worked diligently to develop proposals to advance the mission and vision established through the strategic plan.

The proposed budget continues to maintain a stable and conservative fiscal approach through continued careful fiscal management and planning on the part of the City Council and City Administration. This has been done by continuously monitoring costs and aggressively investing time and energy through budget planning, strategic planning, in-depth reviews of operations and related strategies. Our focus continues to be meeting the needs of our community by ensuring critical core services are maintained while preserving and improving our reserves. This budget has been developed to have a positive impact on our citizens through concentration of our efforts and continued operational efficiencies.



STRATEGY

Slow and gradual growth in Gross Receipts Tax (GRT) revenues has been realized over the last two budget cycles. This growth has not been sufficient to keep pace with increases in on-going operating costs, but we have continued to make necessary adjustments in our spending habits to offset related impacts.

City departments have identified cost saving opportunities in the form of programmatic modifications, organizational changes, utilization of financing strategies, and the successful pursuit of grants and legislative appropriations to create opportunities for advancement and improvement in key areas of the organization focused on service delivery enhancement.

Every department continues to operate with lean budgets. Despite these conditions, we do not anticipate any layoffs or furloughs for our employees. In fact, we are addressing compensation and management of staffing by offsetting employment costs in some areas for reasonable adjustments in others. There are a total of 17 positions that will be eliminated as part of this budget recommendation. The positions come from various departments who have come forward with alternative approaches to service delivery that will enhance services while keeping our long term costs down.



Budget Message



REVENUES AND IMPACTS

Gross Receipts Tax which makes up about three quarters of the General Fund budget is expected to grow by less than one percent for Fiscal Year 2014-15. Despite the flat nature on the revenue front, staff have identified areas of savings that will make it possible to pursue initiatives to enhance services in some areas.

In 2013, the state legislature repealed the hold harmless legislation that previously ensured the city received revenues associated with the sale of food and medically related items. This repeal was set to phase out distributions from the state over a 15 year period. As a result, the City Council voted to impose a new 3/8% local option hold harmless gross receipt tax (HHGRT) to prepare for the impacts that will follow. While this new HHGRT will go into effect July 1, 2014, the city will not receive associated payments from the state until the month of September and this budget therefore includes only 10 months of revenue projected from this source.

Meanwhile, we anticipate the state legislature to continue with discussions about our tax revenues and we are not confident the HHGRT will remain in place throughout the fiscal year or beyond so we have not planned to spend any of the HHGRT projected revenues within this budget until after the conclusion of the 2015 Legislative session. In the interim, associated funds will be collected and placed into an economic development fund as well as the facilities improvement and vehicle acquisition funds for safe keeping and future appropriate allocation.

EXPENDITURES

Employer expenses resulting the Public Employee Retiree Association 2013 legislative changes will require an additional 0.4 percentage point employer contribution for every regular full time employee. Financial impacts are also included that relate to increases in costs for employment related expenses such as step increases for union contract compliance and a conservative cost of living pay increase for non-represented employees. Provisions are also included to address an employee classification and compensation study that identifies the need to adjust compensation for a number of our non-executive level staff. Additionally, we have picked up the full cost of employing nine firefighters who had previously been paid through federal grants that have since expired.

Service levels will be enhanced by transferring the organizational reporting structures for both the Weed and Seed Program and the Juvenile Citation Program to the Parks and Recreation Department. Additional operating hours for City Museums will also be included as the result of changes to the staffing models in that area. Provisions to implement an automated plan review system for the permitting office is also included.

In an effort to keep from falling further behind with our rolling stock inventories, I am also recommending we continue our efforts to use our vehicle acquisition fund to update and replace 38 vehicles in our aging fleet. Two thirds of these vehicles are for police department vehicles.

The 2014-15 budget also includes provisions to continue funding for programs and agencies such as the Mesilla Valley Regional Dispatch Authority, Metro Narcotics, Animal Service Center of the Mesilla Valley, Las Cruces Downtown Partnership, Dona Ana Arts Council, as well as the Health and Human Services Community program funding opportunities.

CAPITAL IMPROVEMENTS

The City Council will have the opportunity to fund approximately \$19 million in one-time capital improvements due to a revenue bond cycling program within the general, street maintenance, and flood control funds this fiscal cycle. We will also be able to develop critical capital projects in the areas of water, wastewater, streets, and neighborhood enhancements due to the receipt of over \$7 million in state capital outlay funding. Associated projects are incorporated into the proposed capital improvement budget.

These one-time funding sources coupled with other planned capital improvement programs in the amount of \$35 million across numerous departments and funds will result in over \$60 million of capital improvement projects in various stages of development or construction for 2014-15. A breakdown of this funding is included in this budget under the Capital Improvement Plan (CIP) section.

CONCLUSIONS

The proposed budget is balanced and reflects our continued fiscal restraint. The City is required to have 1/12th operating reserve and we are proposing a budget that maintains twice that



Budget Message



amount at a total of \$16.2 million, an increased reserve of \$1.9 million over Fiscal Year 2013-14. This increase in our reserve puts the City in a solid position to endure future short term economic downturns and help to maintain the City's high bond ratings.

A continued conservative approach to cost avoidance and careful fiscal oversight will be in order for this budget year. I want to thank all staff involved in creating this financial plan for this proposed fiscal year, particularly as it relates to difficult choices, creativity, and difficult decisions that had to be made throughout the process. I am confident we have developed a conservative, reasonable, and responsible spending plan for the 2014-15 fiscal year.

Respectfully submitted,

Robert L. Garza, P.E.

City Manager



Budget Message



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City of Las Cruces, New Mexico

Strategic Planning

The Strategic Plan is the City’s outline of its vision, mission, and values. The plan also summarizes the community’s profile and strategic planning process. Goals are set along with initiatives, and high-level performance measures are identified in order to ensure achievability. This plan discusses the commitment to “managing for results” and describes the various strategies which will be used to collect, to analyze, and to use data for improved planning and decision-making.

Strategic thinking is a process that brings people from all walks of life together to think about the future, to create a vision, and to devise ways to make this future happen through community teamwork and disciplined actions. This broad blueprint for positive change defines the vision and key outcomes that must occur in order to attain that vision.

The City of Las Cruces controls its fate rather than allowing forthcoming events to do so by utilizing a Strategic Plan. Knowing the destination or vision for the community is only one criterion for the City’s success. Another vital element is developing a strategic plan that helps us get there; the city views this plan as a “compass” used in goal setting workshops. These workshops then provide policy direction for the development of the City’s Strategic Plan and create and uphold the critical partnerships and associations that will make the Strategic Plan a reality. By appraising these forthcoming opportunities along with our current and future strengths and weaknesses, the City will enhance its chances for success and minimize identifiable problems.

Strategic planning is not a onetime endeavor; it must be persistent and enduring. As settings change, the City’s Strategic Plan can be amended and must continue because the surroundings always fluctuate. It is a dynamic and continuous process whereby the community sees, thinks about, and creates the future it desires through decisive leadership and management commitment and actions.

The City’s annual budget, in turn, is developed to reflect the policy initiatives identified in the Strategic Plan. The City Manager provides updates to the Council on the progress of Council goal implementation of the plan and how the current annual budget development will reflect the Strategic Plan.

Another significant benefit for budgeting outcomes is to seek efficiencies in various programs and services within the City’s organization that may not have been directly associated or identified in the strategic plan. The City of Las Cruces sees this as a growing importance given expansive strategic initiatives and limited capacity to enhance the City’s revenue or resource base.

The City of Las Cruces has an established strategic planning process. Benefits of maintaining the basic system in place are twofold. For the community, following the basic steps defined in the existing process offers consistency for those who want to contribute. For the City’s staff, directors, and councilors, it outlines a methodology for the process of planning so that the basics do not have to be continually redefined. In both instances, knowing what to expect from the strategic planning process is monumentally important for the purposes of transparency. The functionality of this approach is not only expected by the community, but also understood as an intrinsic factor by the City.

The City of Las Cruces continues to recognize that there are critical issues facing the community that need to be addressed. To this end, the City has developed a strategic planning process to set long-term, board, policy-level goals to guide actions, initiatives and projects. This planning process has evolved through several stages, most recently with the completion of the 2012 plan, and now to the development of the proposed 2014-2019 plan.

The 2014 plan is organized into for central themes that define the main focus for the City:

- * Fiscal Responsibility
- * Service Delivery Excellence
- * Infrastructure Development
- * Quality of life / Community Identity

Within these themes there are goals that represent key priorities for the City Council and Staff on behalf of the community. They include economic development, funding strategies, community revitalization efforts, sustainability



Strategic Planning



initiatives, and organizational excellence. Specifically, the twenty –five goals in the plan are as follows:

FISCAL RESPONSIBILITY

- 1. Foster regional collaboration and partnerships to maximize mutually beneficial outcomes
- 2. Develop a diverse / perpetual funding strategy for capital and operating needs
- 3. Provide cost-effective municipal services

SERVICE DELIVERY EXCELLENCE

- 4. Utilize multiple forums to receive and respond to customer needs
- 5. Provide services and programs that are an asset to the City at large
- 6. Develop employee skills to exceed customer expectations
- 7. Provide reliable, consistent, clear, timely information to maximize decision-making and transparency
- 8. Improve efficiencies and effectiveness through use of best practices
- 9. Foster creativity and innovation
- 10. Cultivate ethical conduct

INFRASTRUCTURE DEVELOPMENT

- 11. Define the City’s infrastructure policy
- 12. Further define “complete streets” principles
- 13. Provide and maintain reliable infrastructure to support community needs
- 14. Implement capital projects with respect to community impact, departmental and agency coordination
- 15. Support cost-effective energy initiatives

QUALITY OF LIFE / COMMUNITY IDENTITY

- 16. Increase city focus on strategic job creation
- 17. Promote responsible, stable, and sustainable economic development
- 18. Adopt comprehensive plan for development and re-

development of the community

- 19. Reduce crime and threat of crime in our community
- 20. Promote Las Cruces’ unique identity
- 21. Provide municipal leadership across the state and region
- 22. Maintain and preserve our natural resources
- 23. Support neighborhood vitality and downtown revitalization
- 24. Improve fire protection, prevention, and emergency services for our community
- 25. Increase educational, recreational and cultural opportunities and amenities

Implementation of these goals will be accomplished over a five-year period through the development of an Administrative Strategic Plan to support this concerted effort. During this time, progress will be monitored to ensure that the community and the spirit of this plan. Through the diligent oversight of the plan by City Management and Staff, the 2014 strategic plan will allow us to fulfill our mission to the citizens of Las Cruces.



Strategic Planning



The City's 2013-14 budget was predicated upon the following seven Council strategic objectives:

1. Ensure a Safe and Secure Community
2. Acknowledge and Promote Our Community Identity
3. Proactively Plan Land Use, Infrastructure, Connectivity and Transportation; Unite Land Use with Transportation and Housing Planning
4. Protect and Promote our Natural and Energy Resources
5. Foster a Vibrant Economic Environment
6. Operate an Accountable, Responsive and Engaged City Government
7. Be the Employer of Choice

In conclusion, the strategy for the future ensures that our vision proclamation translates into a plan for a well-governed city. Through the Strategic Plan, the City has taken action that will achieve positive and measurable results.

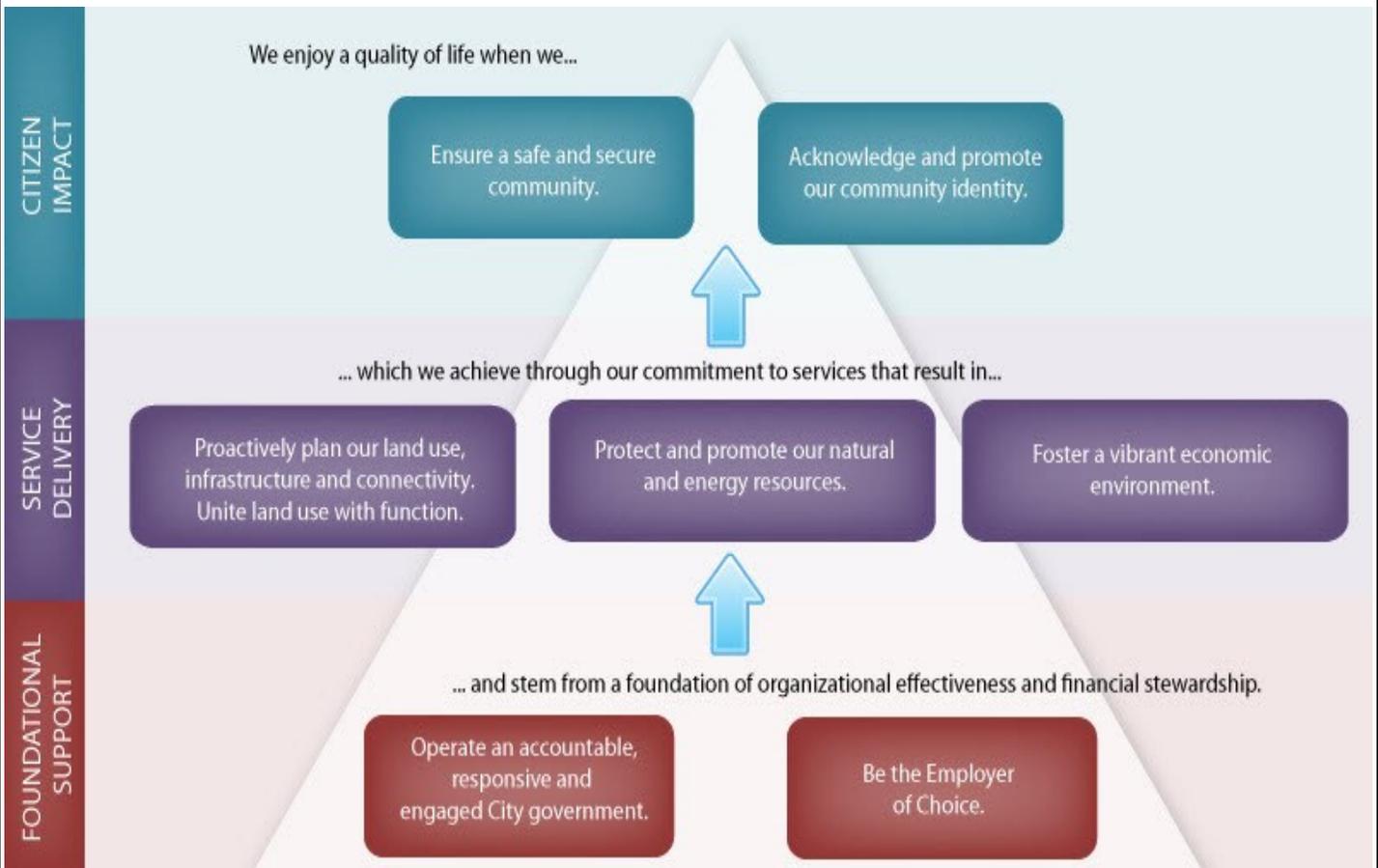
STRATEGIC THEMES

The following strategic map is used to visually communicate the strategic direction of the City.

Strategic themes are given relevance according to work that has been done combined with data from current assessments.

City-wide goals are assessments that are “big” enough to warrant a goal, but specific enough to explain what we want to accomplish. Measures and targets will be identified for these goals.

Goal Statements/Objectives are identified at the department level. These will encompass historical insight to ensure traceability and execution. For these the City is guided by the concept of SMART (Specific, Measurable, Achievable, Responsible department, Time bound) measurements.





Strategic Planning



ENSURE A SAFE AND SECURE COMMUNITY

Enforcing interagency communication, improving public safety infrastructure, increasing public education and outreach, and enhancing public safety policies are keys to citizen impacts.

These core services need proper planning, programs, facilities and technology to meet the demands of a growing community. With attention to population increases within Las Cruces and Doña Ana County, charting service coverage is a large component of looking forward. As the City's neighborhoods expand, community outreach, education, and participation are important elements in the prevention of crime and other hazardous situations. Solutions with this theme may be aided by co-location of fire and police facilities and by collaboration on principles of safety with other city departments. With this understood, the City is committed to achieving its goals to ensure a safe and secure Las Cruces.

ACKNOWLEDGE AND PROMOTE OUR COMMUNITY IDENTITY

Communities are bound by historic and cultural identities as well as the quality of life amenities and programs we create.

A sense of place may exist within this confine, yet much more contributes to honoring the collective spirit of our city. Recognizing very concrete elements such as history, geography, politics, art, community commerce, and demographic composition helps preserve a sense of place. Within each element, there exists components of connection for the citizens of Las Cruces. By building upon and sustaining these elements, as represented in the strategic plan goals, citizens are more likely to have a sense of pride about their place within and contribution to their collective community.

PROACTIVELY PLAN LAND USE, INFRASTRUCTURE, CONNECTIVITY AND TRANSPORTATION; UNITE LAND USE WITH TRANSPORTATION AND HOUSING PLANNING

A growing and thriving community will address quality of life through careful planning.

By 2030, the City of Las Cruces' population is expected to increase by up to 50%. With a projection like this on the horizon, a strong call has been made by citizens to unite land

use planning with transportation and housing development, a mandate that reflects popular opinion of recent development. For many residents, paying attention to land development is akin to paying attention to the future of Las Cruces. The concepts of sustainability and quality of life set the tone for the direction the City will pursue.

PROTECT AND PROMOTE OUR NATURAL AND ENERGY RESOURCES

The call for active management of natural resources has been made not only locally by the citizens of Las Cruces, but also at the state and national level.

For example, the delivery of clean water, the maintenance of open space, and the preservation of functional land forms have varying levels of importance, yet are connected by the basic understanding that land effected by the presence of people must retain an ability to remain productive for its inhabitants. The concept of sustainability has many connotations. What this means for the City is when tangible, cost-effective solutions are present, Las Cruces will work to implement solutions that will bring stability and quality to the resources made available in the area.

FOSTER A VIBRANT ECONOMIC ENVIRONMENT

A healthy economy is an indicator of stable and progressive community.

Opportunity, as a result of ongoing population increases due to immigration and the imminent expansion of White Sands Missile Range and efforts to commercialize space travel, is expected to impact Las Cruces directly and positively. Existing contributors to the economic climate include well-positioned industrial parks, New Mexico State University, agriculture, tourism, and proximity to both El Paso and a new Port of Entry into Mexico. With all these factors in play, Las Cruces will continue its core revitalization efforts and exercise tactics to encourage new business development in the area.

OPERATE AN ACCOUNTABLE, RESPONSIVE AND ENGAGED CITY GOVERNMENT

The City is increasing reliability and accountability and awarding innovation and efficiency.



Strategic Planning



The fulfillment of civic services is a prerequisite for the basic needs of a community. Citizens underwrite these services and as such have every right to expect transparency, accountability, and responsiveness when dealing with the City. The integrity of these exchanges defines the relationship. The following objectives are set to ensure that the relationship between the City and the Citizens is one that meets realistic expectations for both sides.

BE THE EMPLOYER OF CHOICE

Part of the satisfaction of working for a municipality is helping people, which is an important objective of the entire Strategic Plan.

To remain engaged in this process, City employees need to understand the connection of day-to-day tasks to the City's strategic visioning. Beyond compensation, there exist many ways employees can attain levels of high satisfaction in the workplace. Examining the ways to give focus and purpose to employees as they conduct their job responsibilities is an ongoing process, one which the City continuously evaluates utilizing varying means. These means may include—but are not limited to—IT solutions, competitive salary offerings, recognition programs, and access to training and education. We empower our employees by providing opportunities for meaningful work.

WHAT THE COMMUNITY SEEKS TO BECOME

The residents of Las Cruces have big dreams and great hopes for the future. The Strategic Plan encompasses their vision and outlines partnerships to truly be “People Helping People”. Las Cruces is a city that will master the challenges and opportunities that accompany unique growth and development through imagination, civic determination, undeterred resolve, and community pride.

The City is an exciting place where people experience the joy of fulfilling a dream: Las Cruces is “People Helping People” and a preferred destination to live, to work, to retire, and to play.



2012-2013 Plan Accomplishments



ENSURE A SAFE AND SECURE COMMUNITY

- **Achieve enhanced inner-city infrastructure programs**

Building inventory updated & assessments are being made to update the Building Assessment Model. Using Pavement Management System to track infrastructure projects completed within the entire city.

- **Achieve expanded fire safety programs**

Three certified youth fire setter intervention specialists now provide classes to at risk youth and those cited for starting fires. Currently teaching a pilot class on fire and weather safety to fourth graders. This class includes a take home "pack" for emergency purposes.

- **Achieve increased communication between PD/Fire/Council**

Collaboration achieved on response protocols. Both chiefs meet weekly at executive staff meetings and sit on the MVRDA board. Police and Fire work together on the development of the East Mesa Public Safety Complex. Monthly articles are submitted for the City Manager's weekly newsletter to City Council.

- **Achieve Municipal League/NM Law Enforcement accreditation**

NMML evaluated LCPD August 7-9, 2013; LCPD is the first police department to become accredited on the first evaluation attempt. NMML formally presented LCPD with the accreditation in December 2013.

- **Adopt a quality neighborhood watch program including Police and Fire with website and resources**

LCPD Community Liaison Officer appointed in June 2012 is coordinating with neighborhood watch leaders and managing a Facebook page. LCFD participated in several joint community outreach programs with LCPD including meetings regarding residential fire and police safety in the neighborhoods. Fire safety information has been distributed through the Neighborhood Watch programs.

- **Assess maximum age for replacement of police vehicles**

Fleet has developed a replacement model. All police and detective units ordered for FY 13 have been purchased and placed into service.

- **Assess public safety staffing and overtime structure**

LCPD reviews staffing levels and budgetary matters at monthly Comp- stat meetings and makes adjustments to rosters accordingly. LCFD cost analysis of new staffing model compared to previous model has been completed. New overtime accounts were created for better tracking.

- **Complete a formal ISO evaluation**

The final report was received from ISO with notification of a Class 2 rating for the community. A presentation was provided to City Council at the December 10 (2012) work session.

- **Complete Fire Station 7 operating budget**

A grant extension request has been approved by the Federal Emergency Management Agency (FEMA). This will cover personnel costs through April of 2014 with the remainder of FY14 being incorporated into the General Fund budget through a mid-year adjustment.

- **Complete microwave system governance proposal to MVRDA Board**

Review was completed by the Interoperable Communications Committee and the draft was presented to the MVRDA Board at their May meeting. Provided a separate document for agencies to apply to use the MVRDA Microwave Network.

- **Complete plan for East Mesa Public Safety Complex**

Draft of Phase I Environmental Site Assessment, Cultural Resources Survey, and Biological Surveys turned in to CLC on Sept. 19. Design phase of services is underway. Anticipated completion: Summer 2014.

- **Complete recruitment for the 42nd Las Cruces Police Academy**

13 cadets graduated on 01/04/13; 8 remain. 43rd Academy is in session with 18 cadets remaining and are due to graduate on 1/24/2014.

- **Complete site selections for fire stations 9 & 10**

Two sites on Elks Drive and two on Sonoma Ranch Blvd. (north of highway 70) have been identified for possible location of Stations 9 and 10 respectively.



2012-2013 Plan Accomplishments



- **Complete tactical operability plan for communications between DAC Fire & Emergency Services and LCFD**
Communication plan has been developed; the use of a Unified Command system at Mutual Aid Incidents with each agency lead communicating with their own personnel will be employed until such time as DAC Fire is able to upgrade their communications system.
- **Complete transition to new staffing model**
Contract negotiations have not been finalized, however initial implementation has occurred with the opening of Station 7: 9 personnel were hired as opposed to 15. Once a contract is approved, full implementation is expected with the opening of Fire Station 8.
- **Continue support for public safety programs**
The City has fully funded capital projects and capital equipment replacements for both Police and Fire. Additional planning has been put in place to focus on growing needs for both departments. Training academies are in full swing to meet staffing needs.
- **Continue support of 1.5-2.5 officers per 1,000 residents**
Thirteen cadets graduated on 01/04/13. The 43rd Academy is in session, 18 cadets remain. Two (2) lateral hire officers are in the hiring process. Current staffing: 171 as a result of seven (7) retirements during quarter.
- **Continue to implement repairs/renovations at Police Department facility**
Received new carpet to correct trip hazard in June 2013. The HVAC system was repaired earlier in the year. LCPD's record section is currently under renovation (December 2013).
- **Continue to support advanced technologies to increase efficiencies for Police & Fire**
Implementation of mobile applications in LCFD has been completed to include identification of equipment/software. LCPD implemented automated scheduling software and is monitoring its effectiveness. LCPD, DASO, MVRDA and LCFD are researching a new records management system for future purchase.
- **Continue to support community engagement**
Monthly participation at the Local Emergency Planning Committee, Airport Advisory Board, Capital Improvement Advisory Committee. PD conducts community crime education presentations, Ident-A-Childs, and participates in DARE and Every 15 Minutes. Community Liaison developed an educational/ awareness report to be distributed as appropriate to LCFD/LCPD staff, City Council and CLC staff.
- **Establish publication of Compstat information**
Crime statistics are reported to the FBI monthly, and included in LCPD's Annual Report. This information is available to the public through news releases, Nixle, Facebook posts, LCPD's website, as well as from LCPD Crime Analyst and Community Liaison Officer.
- **Establish refined East and West Area Command deployments**
LCPD discusses staffing levels at monthly Compstat meetings, and makes adjustments to rosters accordingly. LCPD's last staffing revision took place during the annual shift change on 07/14/13.
- **Establish vector control educational material and deliver through City billing system**
The flyer was completed and distributed with utility bills; staff began publishing the information in the Sun, Bulletin and Pulse in July 2013.
- **Evaluate citizen review and oversight plan**
PERF presented an update before Council on 05/13/13. The year 3 final report was submitted to the City Manager on 07/16/13. LCPD continues to send files to PERF for review.
- **Evaluate implementation of advanced life support (ALS) engine companies**
Deployment model for ALS personnel (AEMT and Paramedics) to provide ALS service from engine/truck companies finalized December 2012 and implemented as of January 1, 2013. Evaluation of the deployment model completed. Current staffing practices related to paramedic personnel being drafted. Data collected, changes in the model are being evaluated.



2012-2013 Plan Accomplishments



- **Evaluate information flow to include appropriate follow up**
LCPD conducts daily patrol briefings, weekly staff meetings, monthly Compstat meetings, and monthly meetings between the Chief and LCPOA. LCFD conducts staff meetings twice a month and crew meetings with the Fire Chief every six months. Chief officers visit stations on a regular basis to be accessible to personnel. At LCFD a graduate student from NMSU administered a survey which evaluated various communication methods.
- **Evaluate Police server D.I.M.S**
DIMS server upgrade completed Oct 2012.
- **Evaluate public safety notification processes**
City PIO has provided initial training on use of the Las Cruces Notification System. LCPD uses Nixle and Facebook to send out public safety information/alerts, and works with community media organizations. LCPD's Face- book subscriptions increased to 4213 from 3968 last quarter.
- **Evaluate response models**
LCFD: Implementation of squad unit during peak hours as a pilot program began in Fall 2013. Changes implemented at MVRDA related to call types and number of units dispatched; initial dispatch to some call types has been eliminated. LCPD was awarded a federal grant to implement "Evidence Based Policing" and grant employee hired to collect data.
- **Evaluate the expansion of the gang unit**
Current staffing levels do not allow for the expansion of the Gang Unit. This will be continually reevaluated as we near our maximum staffing levels. May be reassessed with the annual July shift bids.
- **Implement full time community liaison to include Police and Fire**
LCPD appointed a new Community Liaison Officer in June 2012. This officer coordinates with neighborhood watch leaders to build the network and manages a Facebook page. LCFD participates in a variety of community events and numerous station tours and presentations.
- **Implement lapel cameras for police officers**
120 cameras have been issued, 40 more are on order as back-up. Traffic is evaluating a new system incorporated into sunglasses.
- **Implement monthly crime evaluation**
LCPD discusses crime statistics at monthly Compstat meetings. LCPD also prepares monthly Uniform Crime Reports for the FBI.
- **Promote collaboration between PD/Fire**
Collaboration achieved on response protocols. Both chiefs meet weekly at executive staff meetings and sit on the MVRDA board. Police and Fire work together on the development of the East Mesa Public Safety Complex and coordinating efforts for National Night Out. The two agencies are working on an active shooter response guideline.
- **Promote community knowledge and neighborhood awareness**
The City community liaison has worked with both LCFD and LCPD to build a searchable database that personnel can use in identifying resident neighborhood leaders and contacts to help facilitate education and better communication.
- **Promote emergency preparedness and disaster response for elder and disabled residents**
Informational pamphlets have been developed and distributed throughout the community. Presentations to Seniors about emergency preparedness have started and will continue to be provided at the Senior Centers.
- **Promote recognition as a satellite training location for state fire academy**
The New Mexico Firefighters Academy does not recognize satellite locations within the State. Our facility can be approved for state certified training to include Firefighter I and II Certification.
- **Promote special assignments/ specialized knowledge**
LCPD sponsored a Leadership in Police Organizations (LPO) class in January 2012. NMDPS-mandated biennial training was conducted in September 2012. For LCFD, total of 14 advanced training classes provided this fiscal year including (1) specialized hazardous materials training and (2) specialized TRT trainings.
- **Support County efforts to establish a Crisis Triage Center**
DAC has taken over the construction and future operating costs for the facility. This item will no longer be a city project priority. The City will assist with operations within a new fee policy.



2012-2013 Plan Accomplishments



- **Support expanded community policing efforts**

Area Commanders and new Community Liaison Officer have been appointed. Additionally, there are plans for annual area command meetings, 24 POP projects, 100 Impact operations, 6 Mobile Operations Center projects, and 2 warrant round-ups.

- **Support expanded proactive Codes Enforcement and Animal Control activities**

Annually- conduct 18 neighborhood sweeps, 10 bike rodeos, 25 school presentations, 5 hoarding presentations, 12 bite prevention presentations, 12 care and maintenance presentations, 5 animal cruelty presentations, and 12 responsible pet ownership presentations.

- **Support improved equipment for EMS**

Evaluation of defibrillator models is completed and replacement of the aging defibrillator units is in progress. Identification of EMS training equipment for purchase and replacement is completed and purchases will occur in the last quarter and next fiscal year.

- **Update false alarm ordinance**

The new ordinance was signed into law on 01/24/13. No fines will be assessed until 08/01/13. MVRDA is responsible for managing the program.

ACKNOWLEDGE AND PROMOTE OUR COMMUNITY IDENTITY

- **Assess accuracy of museum attendance tracking**

New digital counters have been installed at all museum entrances, except for Railroad Museum, which will continue to rely on hand counts.

- **Assess effectiveness of “Stay Sunny” CVB campaign**

The CVB “Stay Sunny” campaign was determined to be ineffective and a rebranding was completed: “Las Cruces Explore, Experience, and Discover”. All materials and programs have been updated to reflect the new brand and will be used for all marketing efforts.

- **Assess quality of life GRT**

Projections for the amount of revenue that dedicated funding would achieve are complete.

- **Complete a master plan for Senior Programs**

This project will be partnered with Phase II of the City’s Comprehensive Plan update being coordinated by the Community Development Department.

- **Complete East Mesa Sage Café**

Food contractor is under lease with the City and Senior Programs, Library, and Parks and Recreation started providing services in November 2013. Facility is open for City services on Tuesdays, Wednesdays, and Fridays.

- **Complete the second floor of the Aquatic Center for recreational programming**

2nd floor was opened to the public 7/16/12 and programming is underway. Continue to permanently place equipment and will upgrade flooring in equipment area.

- **Continue to implement community garden programs to teach gardening basics**

Gomez garden and Munson garden were opened to the public; partnerships were formed with NMSU, Master Gardeners, and Department of Health for these ongoing activities.

- **Continue to implement integrated affordable housing recommendations**

Authorization to establish land bank approved, acquiring parcels, and program being drafted. Drafted amendments to Zoning and Fair Housing Ordinances. Established housing trust fund and pursuing funding source. Fair Housing Ordinance approved by CC on Dec. 16th.

- **Continue to promote Parks & Recreation program awareness**

Developed new advertising campaign with JEM Media at no cost to the City. Expanded awareness via social media. New web-site went live 9/14/12. Established Desert Youth Magazine and Newspaper, and Desert Generations Magazine (Seniors).

- **Continue to promote Salsa fest & other downtown events**

City promotes existing and new events such as relocating the Electric Light Parade to Downtown and adding Holiday Light Display (El Paso Electric). City to continue Downtown Christmas Tree lighting ceremony. Farmers & Craft Market now back in entire 7 block area of Downtown.

- **Continue to support downtown partnership and adjacent neighborhood associations**

Renewed two year agreement on July 1, 2013 with increased level of funding.



2012-2013 Plan Accomplishments



- **Establish city/community comprehensive art policy**
Art Board has been created and is meeting monthly. Policy has been written. Pending Council approval - early spring.
- **Evaluate the hiring of a full-time community relations coordinator**
Position filled as of March 4, 2013.
- **Implement expanded and additional recreation opportunities**
Additional fitness classes introduced, expansion of youth leagues and tournaments, introduction of youth soccer for children with disabilities, adult Pickle Ball league, Gaming Conference, swim team program and collaboration with LC Aquatic Club. Coordinated 1st annual City/County Wellness Kickball Tournament. Mobile Teen Unit has been ordered.
- **Promote awareness and usage of Branigan Library and its programs and materials**
Continue monthly Library blogs, radio advertising, weekly advertising in Bulletin, monthly radio interviews, and installed a digital display monitor giving daily library programs and events.
- **Promote community knowledge for staff**
Inventory of sources for information of neighborhood assets is complete and will be periodically updated. An assessment of distribution processes to inform CLC staff is complete and has been implemented.
- **Support downtown Arts and Culture District designation**
DLCP was pursuing State Cultural District designation, however decision to self-designate first is the new focus by end of 2013. CC action is proposed in Dec. 2013. State designation efforts will follow in 2014.
- **Support downtown revitalization efforts**
Designated liaison to DLCP. Facilitated master developer for City owned parcels. Implementing and administering TIDD projects. Monitoring Camunez building utilization. Pursuing development of SmartCode.
- **Support public/private partnerships to leverage funding**
Considerable progress has been made with the downtown Las Cruces partners where specific deliverables and projects have been identified and prioritized. The LCCP is assessing plans to put the old city hall into full operation.

- **Update downtown farmers market agreements**
Farmers and Crafts Market of Las Cruces Inc. (non-profit) MOA was approved by Council on 4/1/13. Control pursuant to agreement turned over to FCMLC 7/1/13.
- **Update historic Mesquite overlay**
Completed a draft of proposed changes based on meetings held with neighborhood groups and members. Necessary administrative amendments of code provisions were approved by Council on 5/6/13.
- **Update master library plan**
New Library Mission Statement and logo have been adopted. Master Plan has been reviewed and updates are awaiting finalization of new Strategic Plan for the entire Community & Cultural Services Department.

PROACTIVELY PLAN OUR LAND USE, INFRASTRUCTURE, CONNECTIVITY AND TRANSPORTATION

- **Achieve improved GIS functionality**
GIS Strategic Plan has been approved by GIS Policy Cmte. Developing new information products consistent with GIS Strategic Plan. Hiring for department analysts is complete.
- **Adopt film industry policy including use of city property**
Determined that film liaison position will be moved to the Economic Development section within Administration. Draft policies will be transferred to new personnel when hired.
- **Adopt mixed use neighborhood policies**
100% complete for development activities submitted for review in context to existing policy and code provisions. Council work session was held on 10/22/12 with consensus to move forward as presented and approval of Admin. Update of Comp Plan was on 11/18/13.
- **Assess additional public transit options**
Council approved U-pass program with NMSU for 2013-14 school year and agreed to continue supporting Alamogordo-Las Cruces Z-Trans route and the South Central Regional Transit District.



2012-2013 Plan Accomplishments



- **Assess Fleet vehicle and operational efficiencies**
Oil life study is complete; interval has been extended for some vehicles. Streamlining of internal processes continues, including improved work order tracking, development of additional pricing agreements, clean up of outdated databases and review of the fueling system.
- **Complete Comprehensive/Area Plan update strategy**
Scoping efforts for two phase work program has been established and identified within a Public Participation Plan. Inter-departmental working group convened and began reviewing the various elements of the 1999 Comp. Plan for administrative update. Phase II has begun with Vistas Blueprint underway.
- **Complete downtown parking plan**
Project contract has been amended to allow additional parking count collection and to develop a parking study update for the downtown. Study update was adopted by CC on 4/15/13. Parking plans to be vetted next strategic plan cycle.
- **Continue to evaluate and address airport infrastructure to ensure continued viability**
NMDOT-Aviation implementing a state-wide pavement maintenance program for all GA airports; City has participated in this evaluation. Airport infrastructure needs will be identified in the City's CIP.
- **Continue to implement Corridor, Neighborhood & Community Blueprint plans**
Community Blueprint template adopted 6/6/11. El Paseo Corridor plan approved by Council 6/18/12. East Mesa Blueprint was approved by CC on 10/7/13.
- **Establish bicycle facilities and infrastructure**
Priority projects are ranked/updated with each CIP cycle. Safe Routes to School projects also include bicycle facilities/infrastructure. Staff works to identify and install additional bicycle facilities on roads undergoing pavement maintenance. MPO Bicycle Priorities Facility Plan is utilized for streets maintenance and operational projects.
- **Establish Transportation department strategic plan and goals**
Complete.
- **Evaluate broadband microwave connectivity opportunities**
IT has been successful in using microwave technology in those places where it was not economically feasible to run fiber optic cabling. A backhaul is in place on A-mountain and a second is being installed at Utilities.
- **Evaluate innovative transportation to spaceport/airport/university**
Trial implementation with NMSU/DACC for universal transit access plan initiated and proving successful. Will continue to target transportation opportunities to key destinations in the region.
- **Evaluate MOU to share standardized GIS databases in the region**
GIS staff has worked out a process for sharing data with DAC via ftp site and has met with Dr. Chris Brown of NMSU to discuss cooperative exchange of information between CLC and NMSU. Populated a data clearinghouse at NMSU with CLC data. Regional GIST User Group is being pursued to seek bi-national involvement in GIS issues.
- **Evaluate MOU with LCPS for school sitings**
School siting committee meetings are held quarterly to discuss common interests. City and County have agreed to consider changing the ETZ model in order to establish a regional planning commission which may incorporate these school siting planning efforts.
- **Evaluate opportunities to manage underutilized or abandoned buildings**
Land use inventory complete. Base data collected will aid in determination of magnitude of the issues. Policy and/or actions to be addressed in Phase II 1999 Comp Plan update as deemed prudent.
- **Evaluate park location deficiencies**
The Parks and Recreation Master Plan identified gaps in services; additional analysis ongoing.
- **Evaluate Parks & Recreation policy (Master Plan update)**
Reached consensus with CIAC and brought forward a recommendation to Council for approval. Council approved increase in fees and approved master plan as presented June 2013.



2012-2013 Plan Accomplishments



- **Evaluate the facility needs of Convention & Visitors Bureau**
Facility needs have been determined. Will present all options to City Council at their June 9, 2014 work session providing options and seeking direction on necessary next steps.
- **Evaluate transit corridor zoning**
MPO staff facilitated the hiring of HDR Consultants to prepare the Long Range Transit Plan which was adopted 2/12. HDR analyzed 14 priority transit corridors to determine where future transit infrastructure investment should be placed, considering zoning/land use. Implementation will be ongoing through development review.
- **Evaluate transit fares**
The \$1 fare increase has not been a deterrent based on ridership. City Council approved Resolution 14-041 on 9/12 to establish U-pass program which allows NMSU students to ride transit fare-free. Charging fee to non-ADA qualified seniors on Dial-A-Ride not feasible at this time.
- **Implement complete streets policies**
Both Comprehensive Plan update and ordinance creation via Design Standards update seek to apply concepts. Draft discussion held 4/13. Design Standards draft language anticipated by end of FY14.
- **Implement infrastructure management strategy**
Currently using Building Assessment Model & Pavement Management System program to manage & prioritize projects. Updated pavement program to generate reports and assist staff to generate the annual ICIP and preventative maintenance lists.
- **Implement Intelligent Transportation System (ITS) improvements**
Transit AVL contract approved by Council on 9/3/13 and Notice to Proceed was issued. Traffic management software will be implemented as part of NMDOT US 70 project between Chestnut and Solano. STOP funding identified for ITS infrastructure installation on major corridors.
- **Implement new median landscaping strategies**
Draft language of landscape ordinance within Development (Design) Standards was reviewed by CC at a work session on 11/25/13. Median related strategies are being incorporated into draft.
- **Implement preventive maintenance program for sidewalks and drainage facilities**
Drainage: Equipment upgrades at Rosedale/Chestnut/Quesenberry pump stations underway. Sidewalks: 1500 feet and \$180,000 of ADA improvements/repairs made to various sidewalks/drive pads. SRTS project scoping is complete, proceeding through for construction.
- **Implement school libraries open to public use**
On hold due to LCPS concerns regarding public access. Library management continues to evaluate effectiveness of partnership, including providing older/outdated material to LCPS to use as they see fit.
- **Implement street & traffic signals enhancements**
Battery backup/preemption installed for signals on all major intersections. Emergency preemption in place for all major traffic signal zones except Main at Solano, Madrid and Spitz pending NMDOT intersection improvements in that area.
- **Promote airport partnership opportunities with Spaceport America**
Economic Development representative is attending all Spaceport-related meetings. Spaceport leadership not in a position at this time to officially designate Las Cruces Airport as an "official gateway."
- **Promote connectivity to state bike trail along Rio Grande**
Connectivity is reflected on the systems map. Outfall channel trail recently completed and Town of Mesilla pursuing connection through their jurisdiction.
- **Promote mixed use planning for the West Mesa region**
In consideration of the 1999 Comp Plan update (Phase I), sector planning areas identified the West Mesa planning consideration in Phase II work programming. CD staff have collectively reviewed the preliminary draft of the WMIP Master Plan and provided feedback.
- **Promote redevelopment incentives (infill)**
Review of development proposals for infill opportunities occurs regularly and is an option discussed for improved benefits to both developer and City alike. Draft ordinance amendments that further infill and affordable housing opportunities are being evaluated and finalized.



2012-2013 Plan Accomplishments



- **Promote safety initiatives for City fleet**

Safety equipment has been installed on the City fleet. Appropriate safety checks are always performed on vehicles brought in for service.

- **Promote traffic calming technologies**

Digital speed indicators implemented along Sonoma Ranch and considered for McClure. Speed tables considered along Boutz. Neighborhood Traffic Calming Program continues to be implemented.

- **Promote urban agriculture and conservation easements**

Review of peer comprehensive plans completed. Administrative update of Comp Plan recommended for approval by P&Z 9/13. Inclusion of related policy and/or reference in both comp plan phase efforts is anticipated. Council approved Admin. update 11/18/13.

- **Support expanded public transportation**

Trial implementation with NMSU/DACC for universal transit access plan initiated and proving successful; 1st semester ridership numbers show a 14% increase. Attend regular SCRTD and TAB Board Meetings. Accumulated/analyzed data to institute transit performance measures.

- **Support integrated regional map for bi-national planning**

GIS staffs continue to work toward greater involvement in a regional GIST User Group seeking participation of various outside agencies including NMSU, Juarez, El Paso and other entities. Objective that speaks to agency collaboration is in draft strategy.

- **Support investment in existing neighborhood infrastructure**

CDBG allocation of the stated amount has been approved for HVAC improvements to the St. Luke's facility. Improvements are awaiting design efforts that are the responsibility of the non-profit group.

- **Support regional planning efforts**

Staff attended the El Paso District/Santa Teresa-Chihuahua Border Master Plan Meeting, spearheaded by the El Paso MPO, as it related to border influences impacting infrastructure needs at ports of entry and primary transportation corridors. Continued participation in JLUS, SLO and Camino Real local and regional planning initiatives.

- **Update development, construction & building codes**

Council adopted 2009 edition of building codes on 10/1/12. Erosion (Dust) Control, Traffic, Outdoor Lighting, and fences/walls standards are complete and approved by Council. Landscaping final draft complete. Subdivision section under "industry" review. Present focus is on off-street parking, terrain management and complete streets.

- **Update voluntary assessments for septic tanks**

Lantana Estates Phase 1 Completed. Lantana Phase 2 Under Development with \$321,000 legislative grant expected.

- **Update wastewater ordinance**

Draft ordinance is being reviewed.

PROTECT AND PROMOTE OUR NATURAL AND ENERGY RESOURCES

- **Assess and implement water conservation/water reclamation opportunities**

Waiting for review and acceptance of the Conservation Plan by the State Engineer.

- **Assess carbon credits/offsets available**

Researched the carbon market of other cities/regions and determined it was not a feasible pursuit at this time.

- **Assess renewable energy opportunities (electric cars)**

Fleet arranged the loan of an electric maintenance vehicle for Parks. Fleet will continue to assess budgetary impact for hybrid and electric vehicles purchases for the light duty fleet for FY14.

- **Assess trombe (black) wall heat transfer demonstration project**

The consulting architect for the Castaneda Service Center renovations is including the design of a Trombe Wall in their scope of work as directed by Facilities Management.

- **Complete the Arroyo Plan**

Peer review of draft is complete. Industry review underway. Draft posted on web. Staff anticipates public meeting 2/14 with P&Z consideration in April/May.

- **Complete the natural gas master plan**

Completed and accepted.



2012-2013 Plan Accomplishments



- **Continue implementation of Las Cruces dam project**
Completed implementation of the steps to establish an ecosystem restoration project in the Las Cruces Flood Control Dam pool area.
- **Continue to implement Burn Lake initiatives**
Relocation of trees to Burn Lake and soccer field lighting are complete. Construction of ADA ramps, a parking facility, and a picnic facility went out to bid with lowest responsive bidder identified 10/13. Award scheduled for 2/14.
- **Establish pollution prevention measures**
Public Works Project Development created a baseline calculation via EPA Storm Water Calculator to determine the City's capacity to capture and detain rainwater.
- **Evaluate solar collectors as charging stations**
Grid-tied Sanya Sky Pump was installed at Museum of Nature and Science to power a GE WattStation and LED street lamp.
- **Evaluate solar energy opportunities**
Utilities completed Solar Energy Feasibility Study for Jacob A. Hands Waste Water Treatment Plant. It is not fiscally feasible to complete this project at this time. Utilities also evaluated East Mesa Reclamation Plant as a potential site.
- **Evaluate wildlife/urban interface**
Arroyo Plan and related policy has been drafted, through peer review and is presently under "industry" review. Public Meeting scheduled for 2/14 with P&Z consideration set for April/May 2014. Interface concept to be identified as part of Development (Design) Standards update.
- **Implement appropriate green infrastructure initiatives and codes from conference**
Landscape Architect, Sustainability Officer, and other CLC staff have incorporated green infrastructure policies in Design Standards under review. Initiatives can also be found in various City landscape designs, especially around LEED-certified buildings and are highlighted in sustainability newsletters.
- **Implement enterprise level power management controls for City computers**
IT worked with vendor to provide a centralized power management solution. Pilot study showed 15% reduction in power usage. All desktop computers are now running the PM client; advanced profiles applied 1/14.
- **Promote community engagement with natural and energy resources**
Sustainability officer presented on the NM Cities Sustainability and Renewable Energy panel with Santa Fe City/County and Corrales at the 3rd annual Renewable Energy and Clean Technology Conference 10/13.
- **Promote community outreach efforts for energy conservation**
Sustainability newsletter promotes the City's energy conservation efforts. Outreach events take place throughout the year, including Earth Week activities.
- **Promote expansion of regional recycling program**
Working with Dona Ana and Sierra Counties, the cities of Anthony, Sunland Park, T or C and NM State Parks on recycling efforts.
- **Promote protection of public lands**
Agreement executed. Joint planning committee has been established to identify common interests and future projects. Four meetings held, will continue quarterly. Last mtg. held was a general discussion on Vistas at Presidio, Metro Verde and Mesa Grande ROW.
- **Promote the beauty of the Organ Mountains**
Resolution to establish Organ Mountains National Monument proposed 7/12. CVB using Organ Mountains in numerous advertisements. City Admin promoting use of photos in various publications.
- **Support commercial renewable energy & efficiency**
Issued over 736 construction permits for solar projects. Energy systems at MONAS and city hall. Participate in El Paso/Southern NM Regional Clean Energy Initiative and NM Green Chambers Renewable Energy & Clean Technology Conference. Lease city land for 2 utility scale solar generation projects.



2012-2013 Plan Accomplishments



- **Support food shed policy initiatives**

Sustainability officer is the City's representative on the Food Council. The Food Council is tasked with recommending local food policies and actions that focus on access, production, distribution, and consumption.

- **Support glass recycling efforts**

Board presentation was positive. Working on procurement of Glass Crusher.

- **Support HUD sustainable communities grant**

Staff attended the El Paso District/Santa Teresa-Chihuahua Border Master Plan Meeting, spearheaded by the El Paso MPO, as it related to border influences impacting infrastructure needs at ports of entry and primary transportation corridors. Continued participation in JLUS, SLO and Camino Real local and regional planning initiatives.

- **Update water policy advisory council**

Legislative request not awarded. Alternative funding sought.

OPERATE AN ACCOUNTABLE, RESPONSIVE AND ENGAGED CITY GOVERNMENT

- **Achieve continued fiscal integrity**

New external auditing firm has been contracted to perform the City's annual audit; their presentation to the Council noted fiscal integrity and financial soundness. Recent public disclosure of the City's bond rating provides evidence of sound financial management.

- **Achieve enhanced Financial Services effectiveness**

Identified changes to improve processing of new vehicles. Changed cashiering processes to accommodate Utility collection efforts. Working with El Paso Electric to streamline electronic billing/payments. Initiated a department purchasing card process to better manage monthly purchases. Purchasing process evaluation will take place in FY14.

- **Achieve finance report for citizens**

PAFR (Popular Annual Financial Report) was completed and released via City Managers newsletter and website posting 1/14.

- **Achieve improved website usability**

Requirement definition is complete. Design is starting in 1/14. Content authoring process has been improved by implementing the page editor tool which is simpler to use. New website scheduled for completion FY14.

- **Assess DWI/DV Prosecutor Grant Program with the DA's office**

FY13 statistics show value of program: 94% DWI conviction rate; 73% domestic violence (DV) conviction rate (DA reports yearly by contract.)

- **Assess liquor license/special dispenser permit application for adherence to State laws, rules and regs**

Applications received were reviewed to maintain compliance with state law. 52 resolutions went before Council; 126 special dispenser permit applications were processed.

- **Complete a request to consider solid waste rate case**

Rate Case has been filed; preparing for hearings.

- **Complete analysis for local preference procurement**

Appropriate changes to the City Procurement Code were prepared, and the ordinance amending the City Code was approved by Council.

- **Complete campaign financing policy**

Proposed ordinance first reading 1/13; with scheduled adoption 2/13; defeated. Work session held 3/13. Took ordinance back to Council for first reading on 5/13. New Campaign Code was adopted on 5/13.

- **Complete citizen satisfaction survey**

Survey conducted late November and early December 2012. Surveys returned 1/13, presented 2/13.

- **Complete expanded staffing of Internal Audit**

Utility Auditor hired FY 13 to meet needs of Utilities department.

- **Complete gas rate case filing**

Completed

- **Complete implementation of "One Stop Shop"**

Examined various development review processes, reports, presentation formats and information distribution methods for use in efforts to improve clarity and efficiency. Outreach is in process and presently involves HBA and the Greater Las Cruces Chamber of Commerce.

- **Complete report card on the strategic plan**

Accomplishments for Strategic Plan 2010-2012 have been completed and compiled into a detailed report presented online and in print. Quarterly reports for plan goals 2012-2014 were distributed to Council.



2012-2013 Plan Accomplishments



- **Complete review of Parks & Recreation Fees and Charges/Facility Use Policy**
Fees and Charges/Facility Use Policy is updated yearly and adopted by Council. Process begins in 2nd Quarter. Last approved by Council 4/13.
- **Complete vehicle seizure hearings**
292 hearings were scheduled within 10 days of request.
- **Continue to assess civil litigation and contract counsel**
Litigation received was timely reviewed. 22 lawsuits remained in house; 5 lawsuits were assigned to contract counsel.
- **Continue to promote accurate, timely information**
Weekly newsletters from the CM include topics of interest. Quarterly project and financial reports are being made available with ever increasing degrees of data. Use of notification systems (Nixle) has made it possible to send very timely and updated messages to select recipients.
- **Evaluate enforcement of municipal codes**
LCPD Codes Enforcement sends warning letters to violators, giving them a 7-10 day period to correct the violation. If the violator does not correct the problem, Codes will issue a citation. Most codes violations will be dismissed if the violator corrects the problem by the time of trial.
- **Evaluate resource alignment with community priorities**
Although there have been limited available resources to allocate outside of ongoing operational needs, as part of the two budget cycle City administration has ensured allocation of resources to align with Council/community priorities.
- **Evaluate the integration of the budget with the Strategic Plan**
FY13 was developed in conjunction with the development of the Strategic Plan. Quarterly budget status reviews include a review of strategic plan progress. Development of the FY14 budget included a review of potential budget decreases and/or increases tied closely with departmental Strategic Plan goals.
- **Implement audit recommendations to enhance the effectiveness and value of City operations/services**
60% of original audit plan complete. Due to vacancy, audit plan on hold.
- **Implement best hiring and performance practices**
System implemented; common review date appraisals launched and 70% complete; anticipate launching anniversary date appraisals (Blue Collar, LCPD, and LCFD) in the coming weeks
- **Implement City Watch**
System is operational and marketing/citizen sign-up ongoing.
- **Implement community input tracking**
Inquiries are tracked through "Askthecity.org" and a database is maintained. Information provided to Council and City staff quarterly and upon request.
- **Implement dust control ordinance**
Ordinance was adopted by City Council on 7/12. Environmental Compliance Officer has been hired and is actively pursuing complaints and conducting development reviews for compliance.
- **Implement enhanced election process**
Coordinate with DAC Bureau of Elections office. Locations of potential convenience centers were identified and presented to Council 5/13. Locations were reserved and used for the 11/13 Election.
- **Implement enhanced media technology to improve community access and involvement**
 - Granicus media encoder now operational. Allows viewers to watch Council meetings live on all operating systems and mobile devices. Brightcove media platform also operational. Allows users to access CLC-TV video programs online.
- **Implement enhanced revenues through advertisement and partnerships**
Ability to increase revenues by offering advertising opportunities at our facilities and web page approved; identifying community businesses. Job description for Marketing position within Parks & Recreation complete.
- **Implement records management options and enhancements**
Laserfiche - upgraded; Records Management Module was installed; Agenda Management - information list of drafters and approvers sent to Granicus. Training has been delayed to latter FY14 at staff's request.



2012-2013 Plan Accomplishments



- **Promote and coordinate neighborhood groups**

Web page update in place reflecting approved Proposed Development Notification Policy provisions (11/14); 19 registered “neighborhood entities” on web page. Zoning and Subdivision Code amendments regarding neighborhood group involvement via early notification was approved on 8/13.

- **Promote awareness of value of City programs/ services**

Both CLC TV programing and Nuestra Gente are focusing on city services and employees. Finance has developed a Citizen Centric financial report. Website promotes City activities/programs/projects.

- **Promote enhanced communication between City departments**

Staff meetings held regularly to review issues and processes; comprehensive communication plan under development; report on employee issues reviewed by executive staff; leadership program established and develops cross functional communication opportunities.

- **Promote public engagement with the sustainability coordinator**

Sustainability Officer gave presentation at Green Chamber of Commerce and tabled at NMSU Campus Sustainability Day on 10/13. Promotion of Earth Week activities continues.

- **Support community outreach, engagement, and education**

Community Liaison position filled 3/13. Las Cruces Notification System up and running, ICMA Community Survey has been distributed and final report received 1/13.

FOSTER A VIBRANT ECONOMIC ENVIRONMENT

- **Achieve customer friendly, enhanced business permitting process**

Staff has examined various development review processes, staff reports, presentation formats and information distribution methods to improve clarity and efficiency. Outreach is in process and presently involves HBA and the Greater Las Cruces Chamber of Commerce.

- **Achieve downtown public/private partnerships**

Ongoing partnerships with Downtown Las Cruces Partnership, Dona Aña Arts Council, New Mexico Main Street, Las Cruces Farmers Market, and Las Cruces Community Partners. Helping businesses understand the Metropolitan Redevelopment Area funding opportunities available.

- **Achieve impact fee compliance**

Assessing and collecting impact fees upon issuance of building permits. Fee collection takes place as applicable.

- **Assess City role in dropout prevention**

City Manager actively participating and on the board for “The Bridge” of SWNM. CM also on LCPS Foundation board. City’s role is one of support and collaboration. Also use operation Weed N Seed as well as after school programs to encourage students to stay on track.

- **Assess downtown zoning opportunities**

Agreement with Downtown group has been executed; staff facilitates information requests as necessary. Consultant completed charrette to determine downtown needs and feasibility for form-based code. TIDD Board requested SmartCode development for DT area on 1/13/14.

- **Assess East Mesa Business Park locations**

East Mesa area includes 1,820 acres zoned and sized appropriately for development of a business park. Private opportunities – Several parcels in Sierra Norte area appropriate for development. Public land opportunities - coordinate with BLM and State Land Office on a regular basis.

- **Assess opportunities to trade/leverage WMIP land**

Identified location and value of available industrial park properties. Promote LEDA incentives and work with State Land Office to leverage their west mesa lands. Monitor opportunities to acquire public or private lands in city at large in exchange for west mesa land.

- **Continue to promote Las Cruces as a tourist destination**

Established a new brand focused on: Explore, Experience and Discover. The branding has been tested with focus groups and we are now rolling it out. The Country Music Festival is the beginning of a series of activities and events to showcase Las Cruces.



2012-2013 Plan Accomplishments



- **Evaluate new urbanism opportunities**

Efforts will be undertaken through downtown revitalization, comp plan and development code updates. Consultant completed charrette to determine downtown needs and feasibility for form-based code. Report identifying major needs submitted and under review.

- **Promote and implement economic gardening programs**

Provided 1-on-1 support and information to 75 businesses. Preliminary talks with Green Chamber and Downtown Las Cruces Partnership to discuss broad needs of small businesses and brainstorm possible program structures. JTIP and Wage+ incentive programs in place at State and local level for job creation reimbursements to employers.

- **Promote business clusters**

Examined Bureau of Economic Analysis data over 3 years to identify industries with significant local impact (healthcare and retail). WMIP is potential cluster for renewable energy and other “green” businesses. Updated ED website to provide local directory by cluster.

- **Promote connection with educational institutions**

Presentations to NMSU, DACC and Vista College programs. Museum presentations for LCPS target careers in sciences. Assist students and faculty with research projects. Providing internship and co-op opportunities for NMSU and DACC students.

- **Promote enhanced regional tourism/cooperation**

Working with Farmer’s Market, Downtown Las Cruces Partnership, Spaceport and State of NM Tourism Offices. Developed a brochure for the Farmers Market for visitors and distributed around the state. The 2nd Annual Country Music Festival is planned for downtown in 4/14.

- **Promote foreign trade zone**

Added existing FTZ information to City website. DAC approved ordinance declaring county limits as potential for FTZ designation.

- **Promote interdepartmental approach to economic development**

Coordinate infrastructure development, business operation, workforce development, and planning functions throughout city. Multi-departmental Property Review Committee established to coordinate economic development impacting city land or facilities. Consolidated Review facilitating private development processes.

- **Promote renewable energy businesses**

Participate in regional clean energy initiative addressing regulatory/ workforce issues to increase renewable energy options. Support DoD efforts to bring nearby installations to net zero energy levels. Assist energy producers submitting renewable portfolio options to El Paso Electric. Lease city land for 2 utility scale power generation facilities.

- **Promote renewable infrastructure development**

City Hall Parking Deck Solar Array Design/Build project completed. Museum of Nature and Science installed 23.04 kW P/V array system to the roof. Utilities approved the installation of P/V array system at the East Mesa Reclamation Plant.

- **Promote West Mesa Industrial Park & Airport**

Informational packets on City incentives given to six new potential businesses since 7/13. Navy TW-4 utilizing Airport for Winter 2014 Training Detachment and talks are occurring for a long-term relationship between the Navy and Las Cruces. Maintain information on website.

- **Support DAC road to Spaceport**

Assisting in building public/private partnerships for next round of federal Transportation Investment Generating Economic Recovery (TIGER) funding. County has updated construction estimates. Awaiting additional funding opportunities.

- **Support DACC, NMSU, LCPS, etc. in workforce development training**

Support Chamber of Commerce Innovate+Educate workforce training grant. Participate in Vista College curriculum advisory board. Museum system provides job training and internships through NMSU and DACC as well as NM Works program.

- **Support diversified economic development strategy**

Support existing businesses with information, referrals, assistance through city processes and potential incentive packages. Promote region to aerospace, renewable energy, and other industry through MVEDA, the Chambers of Commerce, and State agencies. Help entrepreneurs receive the information they need to establish new business.



2012-2013 Plan Accomplishments



- **Support enhanced relationships with the business sector**

Participate in business community associations. Provide opportunities for communication between city and business sector. Respond to business needs and questions. Maintain user-friendly Economic Development webpages.

- **Support expanded CVB role in promotion of Las Cruces**

Worked to inaugurate the annual Las Cruces Country Music Festival which will continue to be held downtown. Worked with both Spaceport and NM Tourism Offices to present at this year's Pow Wow, the largest international travel tradeshow 6/13, and will continue future efforts.

- **Support green jobs**

Highest levels of green jobs in Las Cruces are in energy efficiency followed by manufacturing, research, and renewable energy. Working with City's new Sustainability Officer and Green Chamber to understand needs of green industries and outlining how City policies and incentives can continue to support green jobs.

- **Support use of GIS mapping for economic development**

Worked with various groups to create a "Downtown Story Map." Additionally, the Airport's data project has been included in the GIS Strategic Plan for ED. Plan is approved by GIS Policy Cmte and in place. GIS assistance for ED activities provided as needed.

BE THE EMPLOYER OF CHOICE

- **Continue to promote safe work environments**

Driver Safety is now a certified program through the National Safety Council. High risk job hazard analyses are 85% complete.

- **Evaluate executive level job education and best practice opportunities**

Recommendations for feasibility of implementation within the City provided. Core competencies have been developed for all positions.

- **Evaluate flexible leave opportunities**

Departments have the opportunity to structure and implement varied schedules that meet operational needs.

- **Evaluate telecommuting options**

MPA intern report received and evaluated; no recommendation at this time.

- **Implement enhanced educational opportunities**

Policy has been re-written to include increases to the limit of reimbursement.

- **Implement expanded wellness opportunities**

Implemented several classes, tournaments and health related activities. Access to all classes and fitness equipment to all City employees. Introduction of Bowling league and Fitness Challenge. Reviewing opportunities to offer disease management and prevention, nutrition and health education. New Wellness Coordinator hired in 1/14.

- **Implement succession planning & advancement opportunities**

Performance appraisal system launched. Succession opportunities identified and provided to departments; review of career ladders performed as part of Class and Comp study.

- **Promote a professional and engaged workforce**

Mandatory training policy established; development of supervisory training courses continuing; appropriate dress guidelines implemented; legal compliance trainings reviewed/updated; recognition of teams implemented; improvements to communication methods implemented.

- **Promote attractive benefits and wages**

New benefits implemented. Class and Comp study results to be included as part of FY16 budget discussions.

- **Promote community education and involvement**

Various City employees actively involved in community organizations (i.e. Leadership Las Cruces). Partnership with CLC Chamber and University for Skill Ready Las Cruces partnership is moving forward.

- **Promote opportunities to report and resolve matters of employee concern**

Ongoing surveys obtaining feedback from CM employee meetings; open door policy; City Hotline to report issues; quarterly meetings with recently hired employees.



2012-2013 Plan Accomplishments



- **Support acquisition of needed technology and tools to effectively perform jobs**

Employee Self Service, Xerox Print Management, Wing-Span Evaluation programs have all been put in place. Staff is being trained on implementing the Legislative Management Suite in Granicus.

- **Support and promote employee benefit committee**
Peer to Peer Foundation organized and planning events.

- **Update rewards & recognition program**

Revisions to recognition program have been initiated; undergoing review of options for reward policy and programs; recommendations on changes to pay philosophy/structure have been made.



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Key Roles In The Budget Process

The preparation and management of the city's budget is a year around process. The budget schedule and process are designed to meet City Charter mandates and allow for participation by the public, the Mayor, the City Council, the City Manager's Office, and all City Departments.

All of the above play a significant role in the formation of the City's budget

ROLE OF THE RESIDENTS OF LAS CRUCES

In order for the City Manager and the Governing Body to identify which programs and issues are of the highest priority to residents, it is important for the residents of Las Cruces to play an active role in the budget process. Residents are encouraged to provide their input and suggestions through multiple forums including:

- ◆ Contacting the Office of the City Manager and staff as the Proposed Budget is being developed.
- ◆ Contacting your City Council member to weigh in on important issues in your community.
- ◆ Attend and participate in City Council meetings, work sessions, and the annual budget hearing to provide input to the City Council as budget discussions are being held.

In order to fully understand what is important to the residents of Las Cruces, the Governing Body, City Management, and staff need input from residents. Writing, calling, or emailing any of these officials is the first step in solving problems that are important. Additionally, becoming involved by attending public meetings provides an opportunity to give input, make suggestions, and acquire knowledge concerning City affairs.

Please refer to the *Contact List* section on page 21 of this guide to find out how to contact the Mayor's Office, the City Council, the City Manager, and other key City staff.

CITY MANAGER'S ROLE

The City Manager is the Chief Executive Officer of the city and shall be responsible to the City Council for the administration of all city affairs. This includes but is not limited to the administration of all organization units placed in the City Manager's charge by the City Charter. The City Manager and staff are responsible for:

- ◆ Developing the City's financial outlook, which ties into the strategic outlook of the Governing Body for fiscal priorities and presents a forecast for anticipated revenues and expenditures.
- ◆ Creating the Proposed Budget by working with the Chief Administrative Officer (CAO), Chief Operating Officer (COO), City staff, and residents.
- ◆ Working with City Council to finalize the Proposed Budget.
- ◆ Implementing the Adopted Budget.
- ◆ Proposing modifications to the Adopted Budget throughout the year to ensure it is balanced.

CITY COUNCIL'S ROLE

The City Council serves as the legislative body of the city government which is responsible for setting policy. The Mayor and each Council member represent the residents that live in his/her district. The Council's responsibilities include:

- ◆ Reviewing the City Manager's Proposed Budget.
- ◆ Holding community hearings to gather residents input and City department priorities and needs.
- ◆ Considering and recommending changes to the Proposed Budget after the community public budget hearing.



Key Roles In The Budget Process



- ◆ Adopting the Annual Budget and proposing changes after consideration of public input, research, and policy priorities.
- ◆ Accepting or rejecting proposed budget modifications (adjustments) throughout the year.
- ◆ Providing policy direction for the governance of City operations through legislative actions.

- ◆ Analyze and issue a report on the City's Financial Outlook.
- ◆ Provide analysis and recommendations year-round on legislative items that bear financial and policy impacts to the City of Las Cruces.
- ◆ Review and make recommendations on quarterly budget monitoring reports produced by City Departments and/or by Financial Services.

OFFICE OF MANAGEMENT AND BUDGET (OMB)

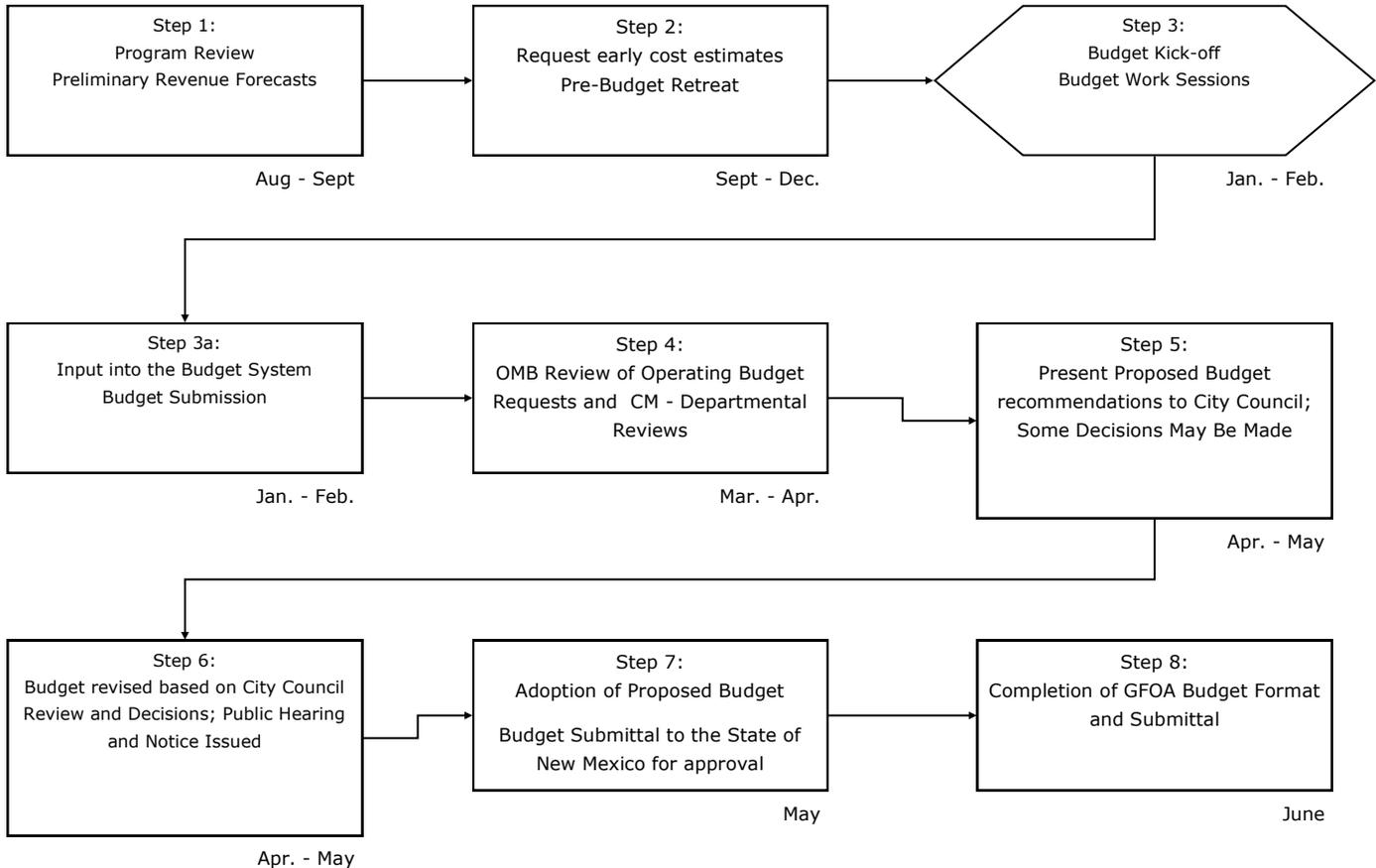
The Office of Management and Budget (OMB) assists the Governing Body and City Management throughout the budget process by providing research, objective analysis, and recommendations for the budget. The OMB performs the following:

- ◆ Prepare proposed and final reports on the City Manager's Proposed Budget for consideration by the City Council.

IMPORTANT BUDGET PROCESS DATES

A brief timeline and calendar of key dates is provided for reference and is intended to assist in determining when budget actions and deliberations take place.

BUDGET PREPARATION FLOW CHART





Key Roles In The Budget Process



2014-15 Budget Calendar

Action Required	City Charter Prescribed Deadline	NM Statute Prescribed Deadline	2014-15 Budget Dates
Budget Overview Training with Departments.	Not Required.	Not Required.	Jan 7-8
MUNIS Budget System open for Department input	Not Required.	Not Required.	Jan. 23 – Feb. 21
City Manager’s Proposed Budget Review Sessions with Department Directors, Mayor and City Council.	Not Required.	Recommend by the First week in April.	Mar 4-12
City Manager’s Final Recommendations of Departmental Proposed Budget Review Sessions with Department Directors.	Not Required.	Recommend by the Second Week in April.	Mar 18-20
Publish notice of public hearing which must be held prior to adoption of five year Infrastructure Capital Improvement Program tentative budget adoption.	Publish in one or more news papers of general circulation no less than fourteen (14) days prior to the first public hearing.	No Requirement.	Publish week of Apr 7
Publish general summary of budget and notice of public hearing that must be held prior to tentative budget adoption.	Publish in one or more news papers of general circulation no less than fourteen (14) days prior to the first public hearing.	No Requirement.	Publish week of Apr 7
City Manager’s recommended five-year Infrastructure Capital Improvement Program (ICIP) submitted to City Council.	Submittal to City Council prior to the final date for submission of the proposed budget.	ICIP submittal with budget to Department of Finance and Administration - LGD.	Apr 11
City Manager’s Proposed Budget and Budget Message for ensuing year presented to the Mayor and City Council.	At least sixty (60) days prior to the start of the fiscal year .	No Requirement.	Apr 11
Public hearing for ICIP and Proposed Budget prior to the tentative budget adoption.	Hearing shall occur not less than fourteen (14) days after such publication.	Recommend by the third week of April.	Apr. 21
Tentative Budget & ICIP Adoption with or without amendments.	No later than thirty (30) days before the beginning of the fiscal year.	May Meeting.	May 5
Proposed Budget submission to Department of Finance and Administration - Local Government Division.	On or before last day of May.	By June 1st	May 23
Hold final budget hearing, submit final adjustments and financial reports as of June 30 to Department of Finance and Administration - Local Government Division.	No Requirement.	By July 30	June 16
Proposed Budget Approval Granted by Department of Finance and Administration - Local Government Division.	No Requirement.	By July 1	July 1
NM Department of Finance and Administration - Local Government Division Review and Certification of the City’s Final Budget.	No Requirement.	By 1st Monday of September.	Sep 1



Key Roles In The Budget Process



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2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Budget Process

BUDGET PROCESS

The budget process for the City of Las Cruces is the key to developing the Las Cruces strategic plan and allowing City Council and staff the opportunity to reassess goals and objectives. Although the budget may be reviewed by the Mayor and City Council in April, and adopted in May, its preparation begins at least five (5) to six (6) months before. Commencing with the establishment of the mission and goals set for the community, and by adopting and reviewing the city financial budget policies, economic trend analysis, and the most current financial forecast. It is with this groundwork that service program and capital project budgets are developed and subsequently reviewed.

Economic and financial trend analysis is becoming a fundamental part of Las Cruces' decision-making process which includes both short and long-term economic and financial forecasts. The city's existing programs and/or projects are evaluated in terms of the city's present financial condition, along with its future financial capacity, while also integrating long-range plans, objectives, and financial policy. City capital improvement projects are also evaluated as they provide an important role in forecasting related short and long-term operating needs. During this phase, strategic fiscal forecasting expectations are made, and the expectations result in the City's forecasted fiscal capacity. This provides a balanced financial agenda upon which service programs and capital infrastructure project budgets are developed.

What is the City's Budget Philosophy? The annual budget process is an opportunity for the residents of Las Cruces to participate in making decisions concerning the services the city provides. Serving the public trust requires that the annual budget provide the best possible balance of allocations to meet the varied needs of all residents. The budget is a management tool for the city's administration and is used in allocating resources. Also, the budget is the framework for accomplishing the mission of the City of Las Cruces which is "to provide responsive, cost effective, and high quality services to the citizens of Las Cruces."

To have a successful annual budget, preparation requires that the city have tremendous communication, community outreach, legislative and management direction, and a commitment to excellence. In addition to harmonizing local needs with available resources, and incorporating the city's shared mission and values, the process must be a joint effort by the administration and the Las Cruces community.

BUDGET PROCESS REQUIREMENTS

The formal start of the budget development begins with a pre-budget work session which includes the City Council.

After meeting with departments, the City Manager, Assistant City Managers, and the Office of Management and Budget Administrator jointly evaluate the city's revenue resources and again assess department expenditure requests which lay the foundation for the City Manager's Recommended Budget for presentation to the community and City Council.

In mid or late April, the City Manager submits the Proposed Budget for the upcoming fiscal year along with an explanatory message to the City Council. The Proposed Budget provides a complete financial plan for each city fund and includes appropriate financial information showing comparative figures for the last completed fiscal year, the current year budget, fiscal year-end projections, and the City Manager's proposed budget for the next fiscal year. Provision for maintenance and repair of facilities must be incorporated into this process.

The City Manager's proposed budget is presented to the City Council through open work sessions. Provision for public comment is scheduled during related deliberations of the City Council. The City Council considers the community's modifications to the City Manager's proposed budget in May. The Office of Management and Budget schedules a public hearing prior to the proposed budget adoption.

The City Council adopts the City Manager's proposed budget with or without amendments, by resolution, for the upcoming fiscal year with adequate time to permit submission of the budget to New Mexico Department of Finance Administration-



Budget Process



Local Government Division (DFA-LGD) no later than June 1st. The City receives interim written approval of the operating budget resolution prior to July 1st. Written approval from DFA -LGD is received once they have completed their review, and analysis occurs at a later date, no later than the first Monday of September. The appropriation of funds is based upon the budget that is approved by City Council.

The Infrastructure Capital Improvement Plan (ICIP) which is a five (5) year plan is approved by separate resolution.

Implementation and Monitoring of the Budget: Upon adoption of the budget, the City Budget staff implements the Operating Budget and the five (5) year Infrastructure Capital Improvement Plan (ICIP), incorporating all changes from the tentative budget proposal. The Operating Budget and Infrastructure Capital Improvement Plan are published in late spring or early summer. Las Cruces programs, projects, and activities are reviewed quarterly to determine if they are achieving City Council goals and objectives, to accomplish strategic goals, and to make efficient use of resources.

Program managers of every city service, program, or sub-program are expected to administer self-assessments and develop cost and quality measures of efficiency and effectiveness. Las Cruces' culture, which incorporates the city's value to "operate an accountable, responsive, and engaged city government," stresses open transparency and stakeholder participation to determine satisfaction with programs and services and to identify areas needing additional attention. Monitoring the city's financial performance is required by all program managers on a monthly basis.

Amendment to the Budget: The City of Las Cruces operating budget is adopted at object line item and/or program level, and the Infrastructure Capital Improvement Plan is adopted at the project level. Any amendment that increases spending at the fund level requires the City Councils approval. All requests for adjustments require justification and notation, explaining the fiscal impact, which is reviewed by the Office of Management and Budget on behalf of the City Manager prior to approval.

Annual Budget Adoption Requirements: The City Charter and State Statutes contain legal deadlines and actions that must be followed in adopting the budget. In cases when deadlines conflict, the city strives to meet the earlier of the two dates. The deadlines and formal actions prescribed by both, as well as

the actual or planned dates for the budget development process are described in the next section.

2014-15 BUDGET PROCESS

Early Discussions

Prior to the start of budget development for 2014-15, a retreat was held for City Council and City Administration. The outcome of the retreat established broad parameters for strategic goals and accompanying budget proposals, including the five (5) year Capital Improvement Plan. In February 2014, the Office of Management and Budget presented a review and discussion of the budget to the City Council that included financial estimates and/or results for the previous fiscal year. Based on this information, an initial revenue outlook for 2014-15 was developed. This revenue outlook, in tandem with the strategic direction given by the Council and the City Manager, served as the basis for direction to City Departments for preparing budget requests. One of the high priorities for the 2014-15 budget was to find permanent reductions in the salaries and benefits (vacant positions) section of the departmental budgets as the City transitions to the new level of economic activity.

Initial Budget Analysis

The 2014-15 budget development process began in mid-January with the expectation that revenues would reflect an economy that was slowly recovering from a long and severe recession. Because of the muted expectations for revenue growth, coupled with the requirement that the city's budget remain in balance, departments were directed to prepare budgets based on status quo levels of spending from the preceding year. City Management developed operational plans for utilizing budget savings from eliminated vacant positions to enhance service deliveries within earmarked departments. These plans were reviewed by the City Manager, and if approved were included in the City Manager's proposed budget. Another area targeted for funding in the 2014-15 proposed budget was the implementation of a job classification and compensation study.

Several unavoidable expenditure increases were identified in this review including employee compensation (i.e., Union Agreements) and benefit cost increases; general inflation; expiring federal grants; and critical investments in city infrastructure and vehicle replacements. After updating revenues and incorporating the unavoidable cost increases, a



Budget Process



balanced budget was proposed for the 2014-15 fiscal year.

In the second week of February, department directors were authorized to review, and enter changes to their departmental budgets in the financial system in preparation for departmental hearings with the City Manager. A comprehensive review of City-wide department expenditures estimates for 2013-14 and 2014-15 was completed by the first Monday of March.

Proposed Budget

On April 11, the City Manager in accordance with the City Charter, provided the Mayor and City Council a budget transmittal letter (i.e., budget message) and the 2014-15 Proposed Budget. The 2014-15 budget focused on maintaining public safety and levels of service by relying on department directors and administrators to meet budget targets.

Among the items recommended in the budget were the following: preserve general fund reserves at current levels; no increase in taxes; a balanced General Fund budget; update some of our aging fleet; and invest in public safety traffic programs.

At the mid-April City Council Work Session, staff introduced an ICIP totaling \$413.7 million; of which \$35.4 million is for the 2014-15 fiscal year. Among many others, the capital recommendations included the following: design and construction of East Mesa Public Safety Complex; bicycles and pedestrian projects for safe routes to schools, rehabilitation of terminal ramp and apron; upgrade to the Las Cruces Airport fuel farm; street and infrastructure improvements; Street Utility rehabilitation projects; East Mesa water development projects among many others.

Community Input

The proposed budget was presented at a budget hearing conducted at the Las Cruces City Hall on April 21, 2014. Residents were invited to comment on the 2014-15 proposed budget. In accordance with the City Charter, the City published in the *Las Cruces Sun-News*, *Pulse*, and *Las Cruces Bulletin* publications the date for the public hearing and the tentative budget adoption.

Proposed Budget Adoption - May 5th

On May 6th, the proposed budget was presented at a regular public City Council meeting for consideration and adoption. The meeting was held in compliance with the City Charter and State Statutes requiring that the budget be adopted no later than June 1st. The 2014-15 Budget and ICIP were adopted by the City Council in separate resolutions. Upon budget adoption, the budget became the City Council's program of services for the ensuing fiscal year. The City Council may later modify the budget through formal resolution. All Council actions are subject to state approval

Final Budget

Currently, the governing body of Las Cruces adopts the proposed budget as its final operating budget. State approval of the city's budget is done in two steps. Preliminary approval is granted prior to the start of the fiscal year. The state has until the first Monday in September to grant final approval of the city's adopted budget.



Budget Process



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2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Financial and Budget Policies

The City's fiscal year budget is the single most comprehensive expression of Council policy that is produced. As such, the budget document has been prepared to serve a variety of stakeholders and purposes.

The City of Las Cruces is a full service home rule municipality governed by the provisions of the New Mexico Constitution, the City Charter, and generally accepted accounting practices (GAAP). These laws and standards determine budget calendar dates, provide for budget control, describe ways to amend the budget after adoption, and identify appropriate methods for budgeting, accounting, and reporting. The New Mexico Constitution establishes the property tax system, and sets tax levy and assessed valuation limits. The New Mexico statutes also provides annual expenditure limits and sets total bonded debt limits.

The City Council has established financial and budgetary policies which are reviewed and updated as necessary by the approval of the City of Las Cruces City Council. This is done with the intent of creating a comprehensive and consistent set of financial and budgetary policies not only to meet the mandates in the City Charter, but as a basis for sound financial planning, identifying appropriate directions for service level development and implementation, aiding budgetary decision-making and services as an overall framework to guiding financial management, and operations of the City.

The city's goal in the adoption of financial and budgetary policies is to be transparent. This promotes confidence and increase city credibility in the eyes of bond rating agencies, potential investors, and city residents. These policies are meant to provide the resources to react to conceivable financial emergencies in a prudent manner. A summary of financial and budgetary policies are included below.

GENERAL FINANCIAL POLICY

Fund Accounting: A fund is a separate, self-balancing set of accounts used to account for resources that are segregated for specific purposes in accordance with special regulations, restrictions or limitations.

The separation of the city's activities into funds allows the city to maintain the appropriate and/or required controls over expenditures for each activity, and to report on specific activities to interested residents.

Fund Types All funds are classified into seven (7) fund types. These fund types and the purpose of each are:

1. **General Funds** - These revenues come from state and local taxes, grants, transfers from other funds, interest income, fees, fines, rentals, licenses, permits, reimbursed expenses, franchise fees, administrative revenue from Joint Utility Services, and other revenues. General funds are used to provide the most basic of city services: public safety (fire and police), development services (streets, planning, inspections), community services, and (parks, recreation, library, senior programs), municipal court, and local government services.
2. **Special Revenue Funds** - These funds include grants and contracts which restrict how the money is to be spent. Such funds account for the proceeds of specific revenue sources that are legally restricted to special types of expenditures.
3. **Capital Projects Funds** - These funds provide resources to be used for acquisition, construction, and maintenance of major capital facilities and infrastructure other than those financed by the proprietary fund operations (like Joint Utilities and Enterprise Funds). The Capital Funds section includes the capital fund summaries, and a project-funding matrix that lists funding appropriated for all projects. This budget also includes an Infrastructure Capital Improvements Program (ICIP) section. This section outlines the capital improvements the City desires to make during the upcoming years. It is updated annually.
4. **Debt Service Funds** - Debt Service Funds account for the accumulation of resources for the payment of general, long-term obligations (principal and interest) of the City.
5. **Special Assessment Funds** - Special Assessment Funds are funding resources for a specific area of the city receiving infrastructure improvements.



Financial and Budget Policies



6. **Proprietary Funds** - *Enterprise Funds* - These funds include Shared Service, Gas, Water, Wastewater, Solid Waste, and Public Transit funds. These funds come entirely from the fees and rents paid by those who use the services and facilities provided. Enterprise funds are “self-contained” and can only be used to pay for the costs associated with Enterprise Fund-related services and programs. Therefore, fees are set to recover all costs associated with providing these services. These costs include day-to-day operations and maintenance in lieu of property taxes, capital outlay improvements, and debt services. *Internal Service Funds* - These funds provide support to City departments. The internal service departments recover their costs through user charges to the departments that use their goods and services. The City’s industrial and risk management functions are funded as internal services.

7. *Fiduciary Funds* - To account for resources received and held by the City in a fiduciary capacity. Disbursements from these funds are made in accordance with the trust, other agreements, or conditions of the trust for the particular source of funds. As such, these funds are included in the annual budget. Reserve and expenditures for fiduciary funds are presented in the comprehensive annual financial report (CAFR).

Accounting and Auditing Policies: The city maintains a system for financial monitoring, control, and reporting for all operations, funds, and agencies. This provides an effective means to ensure that overall city goals and objectives are met. It also instills confidence in city’s partners, and investors that the city is well-managed and fiscally sound.

The city maintains its accounting records and reports on its financial condition and results of operations in accordance with State and Federal law and regulations. The city also records and reports in accordance with generally accepted accounting principles (GAAP), which is set by the Governmental Accounting Standards Board (GASB), and the Financial Accounting Standards Board (FASB). Annually, an independent firm of certified public accountants perform a financial and compliance audit of the city’s financial statements. Their opinions are included in the City’s Comprehensive Annual Financial Report (CAFR) and the Report on Compliance with the single Audit Act.

Basis of Accounting and Reporting Focus: The term “basis of accounting” refers to revenues and expenses that are recognized in accounts and reported in financial statements. Specifically, it relates to the timing of the measurements made. The following are the basis of accounting practiced by the City:

1. *Cash Basis* - Under the cash basis accounting revenues and expenses are recognized as follows: a) Revenue is recognized when cash is received, and b) Expense is recognized when cash is paid.
2. *Accrual Basis* - Under the accrual basis accounting revenues and expenses are recognized as follows: a) Revenue is recognized when both the following conditions are met: revenue is earned, and revenues is realized or realizable (realized means cash is received and realizable means it is reasonable to expect that cash will be received in the future), and b) Expense is recognized in the period in which related revenue is recognized (matching principle). Proprietary funds which encompass enterprise funds and internal service funds use the accrual basis of accounting.
3. *Modified Accrual Basis* - Under the modified accrual basis accounting revenues and expenses are recognized as follows: a) Revenue is recognized in the period they become available and measurable, and b) Expense is recognized in the period the associated liability is incurred. Governmental funds including general, special revenue, debt service, and capital projects use the modified accrual basis of accounting.

Reporting Focus (Budget vs. GAAP) - this concept is used to refer to how transactions are recorded and reported to ensure compliance with New Mexico Budget statutes. Financial statement presentations are in conformance with GAAP.

1. *Budget Basis* - The city’s monthly statement of revenues and expenditures are reported during the fiscal year on what is informally called a “budget basis.” The city’s transactions are recorded throughout the year in accordance with the financial statement requirements. By recording the transactions in general compliance with statutes, the revenues and expenditures can be easily monitored on a monthly basis to ensure compliance with the legal requirements as set forth within New Mexico Statutes.
2. *GAAP* - At the end of the fiscal year, adjustments are made to present the financial information in a format that is comparable to that used by other local government units around the country. The standards for this reporting are referred to as, “generally accepted accounting principles” (GAAP). The adjustments to convert the city’s financial statements are fairly and consistently presented in conformance with GAAP.

The New Mexico Department of Finance and Administration (DFA) allows GAAP budgeting to the extent that sufficient cash flows from revenues and



Financial and Budget Policies



investments required to fund operations are available. New Mexico State Law prohibits a municipality from making expenditures in excess of approved appropriations. If a fund is not overspent, it is in compliance with state law. When Council approves adjustments to the budget, the New Mexico Department of Finance and Administration must also approve such budget increases and transfers between funds.

New Mexico State Statute establishes the property tax and gross receipts systems; these statutes govern the assessed valuation and tax levy limits. The primary sources of revenue are gross receipts tax (GRT) and property taxes.

Internal Control Structure: The City maintains an internal control structure consisting of the following:

- a. *Accounting System:* an effective accounting system which results in the identification and recording of all valid transactions. The descriptions of the type of transaction in sufficient detail on a timely basis to permit proper classification of the transaction for reporting purposes. Appropriate recording of the transaction in the correct time period, and the proper presentation of all transactions and related disclosures in the financial statements.
- b. *Control Environment:* an overall attitude and awareness of actions as they influence the City.
- c. *Control Procedures:* the proper authorization of transactions and activities, the adequate segregation of duties, adequate documentation and records, adequate safeguards regarding access and use assets and records, and independent checks on performance.

Funds are categorized by standard GAAP functional classifications; and the development of new funds, departments, projects, and line item objects shall be approved by the Accounting Department.

Each fund in the city's budget will have an introductory statement of the purpose and intent of the fund; sources of revenue and restricted revenues if any, and required reserves, and the justification for such reserves.

Financial Monitoring: The Office of Management and Budget (OMB) is charged with the primary responsibility for monitoring the fiscal implementation of the approved budget. In addition, the Budget Office and Financial Services work closely with other departments to apprise them of their

financial status, and any potential issues that may affect their budget. The Budget Office and Financial Services may review fiscal issues affecting any part of the city's organization. This activity supports the monitoring role, and focuses on the protection of city assets and the legal, efficient, and effective use of city resources. Together, the Budget Manager and Financial Services Director will provide the City Council with regular reports on the city's finances. This includes a financial report containing budget versus actual revenue and expense information. These reports fulfill a requirement in the City Charter.

Individual departments are responsible for monitoring and managing their resources to ensure that legal and administrative appropriation to the department is not overspent, and that all expenditures and uses of City resources are in conformity with City, State, and Federal ordinances, statutes, and regulations.

BUDGET POLICIES

All government fund-type annual budgets are presented on the basis consistent with the general propose financial statements prepared in accordance with generally accepted accounting principles. Pursuant to Council adopted financial and budgetary policies, budgets are approved at the fund and organizational level (department: legal level of control) and may not be exceeded without City Council approval; transfers and adjustments between funds, and capital projects must be submitted to City Council for approval. The City Charter requires approval by five votes of the seven-member governing body to amend the budget.

The City Manager has at least sixty (60) days prior to the start of the fiscal year to submit an annual budget, and budget message to the City Council covering the next fiscal year.

The City's Budget message drafted by the City Manager will explain the budget in fiscal terms and in terms of work programs. It will outline the proposed financial policies of the city for the ensuing fiscal year and describe the important features of the budget. The City Manager will indicate any major changes from the current year. This may include financial policies, expenditures, and revenues together with the reasons for such changes. The budget message shall summarize the city's debt position and include any other material the City Manager deems desirable.

The budget will provide a complete financial plan of the city funds and activities for the ensuing year. Except by law or City Charter, it will be in a form the City Manager deems desirable



Financial and Budget Policies



or the City Council may require. In organizing the budget, the City Manager shall utilize the most feasible combination of expenditure classification by fund, organization unit, program, purpose, or activity and object. The budget will begin with a clear general summary of its contents. It will show in detail all estimated income, indicating the estimated property tax levy, estimated tax revenues, and all proposed expenditures. It will be arranged to show comparative figures for actual and estimated income and expenditures of the current fiscal year. It will also show actual income and expenditures of the preceding fiscal year to date, and estimated income and expenditures for the remaining months of the fiscal year. It shall include the following:

1. Proposed expenditures for current operations during the ensuing fiscal year; although not required as part of the budget, a detailed statement by offices, departments, and agencies in terms of their respective work programs, level of service, and the method of financing such expenditures will be available to the City Council;
2. Proposed capital expenditures during the ensuing fiscal year, detailed by offices, departments, agencies, when practicable, and the proposed method of financing each capital expenditure; and
3. Anticipated reserves for the ensuing fiscal year of each enterprise owned by the city, and the proposed method of the disposition of those reserves. Subsidiary budgets for each enterprise giving detailed income and expenditure information shall be attached as appendices to the budget.
 - a. The total of proposed expenditures for a year will not exceed the total of estimated resources for that year.
 - b. Resources shall be defined as un-appropriated balance, plus current projected revenues.

The City Council will adopt the budget no later than thirty (30) days before the beginning of the fiscal year. If it fails to adopt a budget by the beginning of the fiscal year, the amounts appropriated for the current operations in the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items prorated accordingly until the City Council adopts a budget. Nothing herein, however, will preclude the city from meeting its debt service when due. Adoption of the budget will constitute appropriations of the amounts specified therein as expenditures from the funds indicated. The budget and capital improvements

program will be acted upon separately by the City Council.

The adopted budget and capital improvements program shall be public record, and copies thereof will be made available at suitable places in the city for inspection or purchase at a reasonable price.

BUDGET ADJUSTMENTS

If during the fiscal year the City Manager certifies that resources are available for appropriation in excess of those estimated in the budget, the City Council may make supplemental appropriations for the year up to the amount of the excess. However, if at any time during the fiscal year, the City Manager believes that the resources available may not be sufficient to meet the amount appropriated, he or she shall so report to the City Council. The report shall indicate the estimated amount of the deficit, any remedial action taken, or to be taken by the City Manager, and recommendations as to any other steps to be taken. The City Council shall then take any action deemed necessary to prevent any deficit, and for that purpose it may reduce an appropriation.

Transfer of appropriations: at any time during the fiscal year the City Manager may transfer part or all of any unencumbered appropriated balance within a fund among programs within an organizational unit of the city. Upon written request by the City Manager, the City Council may transfer part or all of any unencumbered appropriated balance from one organizational unit to another. This subsection does not prohibit transfers between funds.

Limitations, effective date: no appropriation for debt service may be reduced or transferred. No appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the encumbered balance thereof.

Budget adjustments are required for grants and reimbursed services that were not anticipated or budgeted for.

Department heads are responsible for managing expenditures within their budget, and assuring funds are only expended for properly authorized city expenses. Department heads are also responsible for expending funds consistent with the goals and objectives approved by the City Council.

- ◆ The adopted budget will serve as the fiscal year financial plan for the City of Las Cruces. This financial plan will include the aspirations set by the City Council and the level



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of services governed by the City Council.

- ◆ All funds are required to balance, whereby operating expenditures will not exceed operating resources.
- ◆ The City Manager or designee will have discretion for budget adjustments within a fund and within an organizational unit operating budget.

REVENUE POLICIES

Due to the State of New Mexico statutes, municipalities are forced to rely profoundly on gross receipts tax (GRT) as a primary revenue source. However, the city continues the development and maintenance of a diversified and reliable revenue system. The city's GRT revenue accounts for approximately 72 percent of the General Fund revenue. Gross Receipts Tax is exceedingly influenced by local economic conditions. This revenue tends to be much more unpredictable than property tax. The city's property tax accounts for roughly 11 percent of the City's general fund revenue.

To tackle this inherent unpredictability, the city pursues strategies to encourage economic development, and its diversification to boost its general economic base. The City Council has adopted and amend a Comprehensive Economic Development Policy.

- ◆ To maintain a stable level of service throughout the city, estimates will be done conservatively using information provided by the State, and other governmental agencies. Trending historical information and other economic outlook information that is relevant.
- ◆ Periodic assessments and/or audits of significant revenue sources will be conducted to determine the accuracy of the amounts paid, and to monitor developments in the city's revenue base.
- ◆ The city will use one-time or unpredictable revenues for capital expenditures, or for expenditures required by the revenue, and not subsidize recurring personnel, operational, and maintenance costs.
- ◆ Fees and charges for services are evaluated and brought in front of City Council if necessary for adjustments. The city's intent is setting fees and charges for services to achieve a reasonable level of cost recovery for services

that are not provided to, or do not benefit the community as a whole.

User Fee Cost Recovery Goals: Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living, as well as changes in methods or levels of service delivery.

In implementing this goal, a comprehensive analysis of City costs and fees should be made at least every five years. In the interim, fees will be adjusted by annual changes in the Consumer Price Index. Fees, which may be adjusted during this interim period based on supplemental analysis, whenever there are significant changes in the method, level, or cost of service delivery.

User Fee Cost Recovery Levels: In setting user fees and cost recovery levels, the following factors will be considered:

1. ***Community-Wide Versus Special Benefit.*** The level of user fee cost recovery should consider the *community-wide* versus *special service* nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.
2. ***Service Recipient Versus Service Driver.*** After considering community-wide versus special benefit of the service, the concept of *service recipient* versus *service driver* should also be considered. For example, it could be argued that the applicant is not the beneficiary of the city's development review efforts: the community is the primary beneficiary. However, the applicant is the *driver* of development review costs, and as such, cost recovery from the applicant is appropriate.
3. ***Effect of Pricing on the Demand for Services.*** The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the city is providing services for which there is genuinely a market that is not overly-stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.
4. ***Feasibility of Collection and Recovery.*** Although it may



Financial and Budget Policies



be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

Factors Favoring Low Cost Recovery Levels: Very low cost recovery levels are appropriate under the following circumstances:

1. There is *no* intended relationship between the amount paid and the benefit received. Almost all "social service" programs fall into this category, as it is *expected* that one group will subsidize another.
2. Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.
3. There is *no* intent to limit the use of (or entitlement to) the service. Again, most "social service" programs fit into this category as well as many public safety (police and fire) emergency response services. Historically, access to neighborhood and community parks would also fit into this category.
4. The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.
5. Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the city. Many small-scale licenses and permits might fall into this category.

Factors Favoring High Cost Recovery Levels: The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:

1. The service is similar to services provided through the private sector.
2. Other private or public sector alternatives could or do exist for the delivery of the service.
3. For equity or demand management purposes, it is intended

that there be a direct relationship between the amount paid, and the level and cost of the service received.

4. The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.
5. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

General Concepts Regarding the Use of Service Charges:

The following general concepts will be used in developing and implementing service charges:

1. Revenues should not exceed the reasonable cost of providing the service.
2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance, and insurance.
3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
4. Rate structures should be sensitive to the "market" for similar services as well as to smaller infrequent users of the service.
5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

Low Cost-Recovery Services: Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general-purpose revenues, not user fees.

1. Delivering public safety emergency response services such as police patrol services and fire suppression.
2. Maintaining and developing public facilities that are provided on a uniform, community-wide basis, such as streets, parks, and general-purpose buildings.



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3. Providing social service programs and economic development activities.

Recreation Programs: The following cost recovery policies apply to the city's recreation programs:

1. Cost recovery for activities directed to adults should be relatively high.
2. Cost recovery for activities directed to youth and seniors should be relatively low. In those circumstances where services are similar to those provided in the private sector, cost recovery levels should be higher.

Although ability to pay may not be a concern for all youth, and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community-wide benefit in encouraging high-levels of participation in youth and senior recreation activities regardless of financial status.

3. Cost recovery goals for recreation activities are set as follows:

High-Range Cost Recovery Activities (60% to 100%)

- Classes (adult and youth)
- Adult athletics (volleyball, basketball, softball, lap swim)
- Facility rentals (except the City Library)

Mid-Range Cost Recovery Activities (30% to 60%)

- City Library room rentals
- Special events (triathlon, other city-sponsored special events)
- Youth baseball & basketball
- Minor league baseball
- Youth basketball
- Outdoor facility and equipment rentals

Low-Range Cost Recovery Activities (0 to 30%)

- Public swim
- Special swim classes
- Community garden
- Youth programs
- Teen services
- Senior services

4. For cost recovery activities of less than 100%, there should be a differential in rates between residents and non-residents. However, the Director of Parks and Recreation is authorized to reduce or eliminate non-resident fee differentials when it can be demonstrated that:

- a. The fee is reducing attendance.
- b. And there are no appreciable expenditure savings from the reduced attendance.

5. Charges will be assessed for use of rooms, pools, gymnasiums, ball fields, special-use areas, and recreation equipment for activities not sponsored or co-sponsored by the city. Such charges will generally conform to the fee guidelines described above. However, the Director of Parks and Recreation is authorized to charge fees that are closer to full cost recovery for facilities that are heavily used at peak times and include a majority of non-resident users.

6. A vendor charge of at least 10 percent of gross income will be assessed from individuals or organizations using City facilities for moneymaking activities.

7. Director of Parks and Recreation is authorized to offer reduced fees such as introductory rates, family discounts, and coupon discounts on a pilot basis (not to exceed 18 months) to promote new recreation programs or resurrect existing ones.

8. The Parks and Recreation Department will consider waiving fees only when the City Administrative Officer determines in writing that an undue hardship exists.

Development Review Programs: The following cost recovery policies apply to the development review programs:

1. Services provided under this category include:
 - a. Planning (planned development permits, tentative tract and parcel maps, re-zonings, general plan amendments, variances, use permits).
 - b. Building and safety (building permits, structural plan checks, inspections).
 - c. Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments).
 - d. Fire plan check.

2. Cost recovery for these services should generally be very



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high. In most instances, the city's cost recovery goal should be 100%.

- 3. However, in charging high cost recovery levels, the city needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is "value for cost."

Comparability With Other Communities:

- 1. In setting user fees, the city will consider fees charged by other agencies in accordance with the following criteria:
 - a. They reflect the "market" for these fees and can assist in assessing the reasonableness of Las Cruces fees.
 - b. If prudently analyzed, they can serve as a benchmark for how cost-effectively Las Cruces provides its services.
- 2. However, fee surveys should never be the sole or primary criteria in setting city fees, as there are many factors that affect how and why other communities have set their fees at their levels. For example:
 - a. What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
 - b. What costs have been considered in computing the fees?
 - c. When was the last time that their fees were comprehensively evaluated?
 - d. What level of service do they provide compared with our service, or performance standards?
 - e. Is their rate structure significantly different than ours, and what is it intended to achieve?
- 3. These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting city fees.

ENTERPRISE FUND FEES AND RATES:

Water, Sewer and Parking- The city will set fees and rates at levels which fully cover the total direct and indirect costs including, operations, capital outlay, and debt service of the following enterprise programs: water, sewer and parking.

Transit- Based on targets set under the Transportation Development Act, the city will strive to cover at least twenty

percent of transit operating costs with fare revenues.

Ongoing Rate Review- The city will review and adjust enterprise fees and rate structures as required, to ensure they remain appropriate and equitable.

Franchise Fees- In accordance with long-standing practices, the city will treat the water and sewer funds in the same manner as if they were privately held or operated. This means assessing reasonable franchise fees to fully recover service costs.

At 3.5%, water and sewer franchise fees are based on the midpoint of the statewide standard for public utilities like electricity and gas (2% of gross revenues from operations) and cable television (5% of gross revenues).

As with other utilities, the purpose of the franchise fees is reasonable compensation for the use of the city's street right of way. The appropriateness of charging the water and sewer funds a reasonable franchise fee for the use of city streets is further supported by the results of recent studies in Arizona, California, Ohio, and Vermont, which concluded that the leading cause for street resurfacing, and reconstruction, is street cuts and trenching for utilities.

EXPENDITURE POLICIES

The city will administer expenditures practices to ensure financial stability, enhance financial planning, and promote sound management to the residents of the City of Las Cruces.

- ◆ The city shall operate on a current funding basis. Expenditures shall be budgeted and controlled as not to exceed current revenues plus, the planned use of fund balance accumulated from prior years.
- ◆ The city will take immediate corrective action if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year end. Corrective action can include a hiring freeze, expenditure reduction(s), fee increases, or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources will be avoided.
- ◆ The City Manager shall undertake periodic staff and third-party reviews of city programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to



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service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.

- ◆ Budgets must be in place for all expenditures at the Division and/or Organizational unit level for operating costs, and at the project level for capital projects. An expenditure may be made for an emergency that was not contemplated in the financial plan, but the budget must be amended as soon as plausible, to include the expenditure and the funding source.
- ◆ Within the resources available each fiscal year, the city will maintain capital assets and infrastructure at a sufficient level to protect the city's investment, minimize future replacement and maintenance costs, and to continue service levels.

RESERVE POLICY

The New Mexico Department of Finance and Administration, Local Government Division mandates that all municipalities establish and maintain a cash balance in the general fund equal to 1/12th or 8.3 percent of the budgeted expenditures at fiscal year end.

A portion of the general fund cash balance can be reserved in a separate fund by direct action of the governing body. The action to set up a reserve must specify the purpose, the amount, and the expected date for its use. Reserves which remain unused for a period of three years will revert to the general fund.

- ◆ City Council establishment of an additional 1/12th or 8.3 percent of the budgeted expenditures at fiscal year end be set-up as a reserve, shall be used: 1) for City Council approved expenditures not appropriated during the annual budget process; 2) to cover unanticipated revenue shortfalls; 3) in situations of extreme physical or financial emergency (with City Council approval); and 4) as a funding source for inter-fund loans, and other loans or advances from the General Fund as approved by City Council. Such loans and/or advances should accrue interest earnings for the General Operating Fund, and include principal repayment to the extent possible.
- ◆ Water, Wastewater, and Solid Waste Fund Reserve shall be maintained as follows:

1. Minimum 10 percent of the operating budget for emergency.
2. Minimum 5 percent of the operating budget for contingency.
3. Goals of 10 percent of operating budget for rate stabilization.*
4. Goal for capital improvements which averages the amount budgeted for annual maintenance capital improvement projects over the prior three to five fiscal years.

* The purpose of the rate stabilization funds is to buffer any significant changes in revenues or expenses. Use of the stabilization funds are allowed to gradually or incrementally change rates in any fiscal year to reduce the impact of the otherwise significant rate change. The funds are to be adjusted in the following fiscal years to meet the 10 percent guideline.

- ◆ The Equipment Replacement Reserve shall be maintained to fund replacement of capital equipment. The financial purpose of this fund is to permit the budgeting of annual level amounts for capital equipment replacement, while utilizing this fund's reserves to absorb the cash flow variations caused by the timing of asset replacements. Appropriations for this fund will be requested in the annual budget. It is policy direction that capital assets not be replaced before the end of their useful life unless justified by operating necessity.
- ◆ The Unemployment Reserve will be reviewed annually and maintained at a level adequate to meet estimated unemployment liabilities.
- ◆ The Workers' Compensation Reserve shall be maintained at a level deemed adequate to meet projected liabilities as determined by an actuarial evaluation to be conducted at least once every three years. In addition to projected liabilities, the reserve balance shall include at a minimum the provision for two catastrophic losses at the City's current level of self-insured retention.
- ◆ The Liability Claims Reserve shall be maintained at a minimum level \$3.5 million plus an amount deemed appropriate to cover expected claim settlements for the fiscal year.



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CAPITAL IMPROVEMENT POLICIES

A five-year comprehensive Infrastructure Capital Improvement Plan (ICIP), is a tool intended to allow for prioritization, financing coordination, and timely technical design and application of projects and programs to better serve the residents of Las Cruces.

- ◆ Identifies proposed major construction projects, capital equipment outlays, land acquisitions, and other capital improvement expenditures. Providing an analysis of the estimated funding available and necessary to finance these projects. It shall be prepared and presented to the City Council.
- ◆ The city will maintain a balanced mix of financing for funding capital projects, including pay-as-you-go, grants, and debt, without excessive reliance on any one source.
- ◆ The first year of the five-year plan will be appropriated annually. The appropriations for each project are ongoing until project completion, project cancellation, or amendment.
- ◆ The adopted capital improvement budget shall only include those projects which can reasonably be accomplished or substantially started in the fiscal year.
- ◆ Recurring annual projects shall be closed out at the end of the fiscal year, or as soon as all related expenditures have been paid.
- ◆ Capital projects will be assessed on an annual basis for amendments or potential closure/cancellation.
- ◆ Significant future potential ongoing operating costs associated with a project will be identified with the project in the five-year plan.

DEBT MANAGEMENT POLICY

The City of Las Cruces has developed this Debt Management Policy to provide guidelines for the issuance of bonds and other forms of indebtedness to finance long-term capital improvements and equipment acquisition. While the issuance of debt is frequently an appropriate method of financing capital projects and major equipment acquisition, careful monitoring of such issuances is required to preserve the city's credit strength and budget flexibility. This Debt Policy will assist the City in determining the appropriate uses and structures of debt

financing as well as establish sound debt administration guidelines.

Debt Management Objectives

In managing its debt, it is the city's policy to:

- ◆ Achieve the lowest cost of capital within the acceptable risk parameters
- ◆ Maintain or improve credit ratings
- ◆ Assure reasonable cost access to the capital markets
- ◆ Preserve financial and management flexibility
- ◆ Manage interest rate risk exposure within acceptable risk parameters

This Policy is intended to guide the city regarding its debt obligations in the course of its practices. However, from time to time, certain compelling circumstances may arise which would cause the city to deviate from the policies herein. The City Council may consider deviations from the stated policies where compelling (or extraordinary) circumstances exist and the City Management Team recommends the same.

Governing Authority And Responsibility

1. Authority - The city's debt program for all city funds shall be operated in conformance with applicable federal, state, and other legal requirements, including authorizing City of Las Cruces codes.
2. Delegation of authority - The City Council assigns responsibilities to the City Financial Services Director (in care of the City Treasurer's Office) for managing and coordinating all activities related to the structure, issuance and administration of all long and short term debt obligations.

No debt obligations will be presented to the City Council for their authorization without a joint assessment by and mutual recommendation of the City Manager's Office and City's Financial Services Office. Departments planning debt-financed capital programs or equipment acquisitions shall work in close coordination with the City's Financial Services Director, Treasurer's Office, and the City Manager's Office to provide information and otherwise to facilitate the issuance of on-going administration of debt.



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- 3. Point of Contact - The City Treasurer shall be responsible for maintaining good communication with the City's Financial Advisor about the city's financial condition and will follow a policy of full disclosure.
- 4. Policy Review and Approval - The City Council has reviewed these policies. Any amendments to these policies shall be approved by the City Council. The City Treasurer's Office will conduct an annual review of this policy and bring forward to the City Council any amendments deemed necessary and appropriate.

Capital Financing and Debt Management

The City Council recognizes that any new debt obligation will have an impact on the long-term affordability of all outstanding and planned debt, as well as budgetary impacts associated with the maintenance and operating costs of debt-financed facilities.

- A. **Debt Capacity** - the City will keep outstanding debt within the limits of the City Code's applicable to law and regulations, specific bond covenants, and at a level consistent with these policies.
- B. **Feasibility** - to insure its consistency with respect to the city's debt management objectives, no debt obligations will be undertaken or authorized without an assessment and recommendation of the City Manager's Office and City Treasurer's Office.
 - 1. General Obligation Bonds: General Obligation (G.O.) bonds are backed by the full-faith and credit pledge of the city. The security for G.O. bonds is the general creditworthiness and the taxing power of the city. The city depends largely on real property taxes to back its G.O. bonds. However, the full-faith-and-credit backing of the city's G.O. Bonds implies that all sources of revenue, unless specifically limited, may be used to pay debt service on the bonds.
 - a. Unlimited Tax Bonds: G.O. securities that are backed by the full-faith-and-credit of the city. This means that the taxing power of the city is not limited to rate or amount.
 - b. Limited Tax Bonds: Used when the city's support of the bonds is specifically limited by ordinance or statute.
 - 2. Revenue Bonds: Revenue bonds are supported from specific recurring revenues coming in to the city. Accordingly, in order to preserve fund debt capacity and

budget flexibility, the city will issue revenue bonds when identifiable revenue streams can be pledged to support the payment of debt service. The final maturity of revenue obligations will be determined by the expected life of the project to be financed and the revenues available to repay the debt.

- a. Enterprise Funds: The city's various Enterprises—Gas, Water, Wastewater, Solid Waste, and Transit - issue bonds backed by user fees. Gas, Water, Wastewater, Solid Waste bonds are paid from consumer bills, while Transit bonds are paid from general transit revenues or passenger facility charges.
- b. Special Assessment Bonds: These obligations, although repaid with additional taxes levied on a discrete group of taxpayers, constitute overlapping indebtedness of the city, and have an impact on the overall level of debt affordability.
- c. Conduit Financings: Federal tax law allows the City to issue tax-exempt securities on behalf of nonprofit corporations exempt from taxes under Section 501(c)(3) of the Internal Revenue Service (IRS) Code. While the city issues bonds on behalf of these organizations, repayment of the debt is secured solely by the borrower. No city funds are pledged to support the bonds, and no appropriation would be made in the event of default. As such, these financings are referred to as "conduit" financings.
- 3. Capital Leases: The city may use capital leases to finance short-term projects.

Interest Rate Modes

- 1. Fixed Rate Debt: To maintain a predictable debt service burden, the city may give preference to debt that carries a fixed interest rate.
- 2. Variable Rate Debt: The percentage of net variable rate debt outstanding (excluding 1.] debt which has been converted to synthetic fixed rate debt and 2.] an amount of debt considered to be naturally hedged to short-term assets in the Unreserved Fund Balance) shall not exceed twenty (20) percent of the city's total outstanding debt and will take into consideration the amount and investment strategy of the city's operating cash.

C. **Capital Expenditures Considerations** - The city shall



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continue to develop a multi-year Infrastructure Capital Improvement Plan (ICIP) for consideration and adoption by the governing body as part of the city’s annual budget process. As part of this process, individual departments shall prepare multi-year capital plans. Coordination and preparation of the citywide ICIP shall reside with the Office of Management and Budget (OMB). This ICIP shall be for the coming five fiscal years and shall be updated annually. The ICIP shall contain an outline of the sources of funds, timing of capital projects, and the financial impact on the applicable tax levy or revenue source.

The city will consider the following factors to evaluate pay-as-you-go versus debt financing to fund capital expenditures.

1. Use of Revenues: The city maintains a practice of financing capital improvement projects with debt. However, the city will reserve the right, when feasible, to finance capital improvement projects with a defined revenue source on a “pay-as-you-go” basis in order to preserve the debt capacity of the city.
2. Debt Calendar and Financing: If the city determines that it cannot fund the project from “pay-as-you-go” revenues, it shall evaluate the possibility of debt financing alternatives. It shall be the responsibility of the Financial Services Director, City Treasurer, and the impacted departments, within the context of the ICIP, to oversee and coordinate the timing, process of issuances, and marketing of the City’s borrowing and capital funding activities required in support of the ICIP.

Debt Issuance

A. Purposes of Debt Issuance

1. Appropriate Use of Long-Term Debt: Long-term debt should be used to finance essential capital facilities, projects and certain equipment where it is appropriate to spread the cost of the facilities over more than one budget year. In so doing, the city recognizes the future taxpayers who will benefit from the investment will pay a share of its cost. For projects where it is not appropriate to spread costs over future years, long-term debt financing will not be used. Long-term debt may be issued in either the fixed or variable modes. **LONG-TERM DEBT WILL NOT BE USED TO FUND CITY OPERATIONS.**

a. Serial and Term Bonds may be issued in fixed or variable rate modes to finance capital infrastructure projects with an expected life of three years or greater.

b. Capital Outlay Notes may be issued in finance capital infrastructure projects with an expected life of three to twelve years.

2. Appropriate Use of Short-term Debt: The use of short-term debt is appropriate for some capital equipment purchases, for financing of judgments where necessary, and to satisfy the cash flow needs of the city on an extremely limited basis. Short-term debt may be issued as either fixed or variable bonds. The municipal bond market has developed several vehicles by which municipalities can borrow at short-term, variable interest rates, including commercial paper and tender notes. These products are structured as a rolling series of short-term investments that are resold periodically, and therefore are priced at the short-end of the yield curve at low interest rates (assuming an upward sloping yield curve). By accepting the risks inherent in variable interest rates, the city can take advantage of the lowest rates available in the current market.

3. Refunding Bonds: Refunding bonds are issued to retire all or a portion of an outstanding bond issue. Most typically, this is done to refinance at a lower interest rate to reduce debt service. Alternatively, some refunding’s are executed for reasons other than to achieve cost savings, such as to restructure the repayment schedule of the debt, to change the type debt instruments being used, or to retire an indenture in order to remove undesirable covenants. In any event, a present value analysis must be prepared that identifies the economic effects of any refunding being proposed by the city. However, the target savings amounts listed below are not applicable for refunding transactions that are not solely undertaken to achieve cost savings. The target savings amount shall be measured using savings as percentage of par method. The target savings from any particular refunding candidate shall generally be at least three (3) percent of the refunded par amount net of all transaction expenses. The Finance Services Director or City Treasurer shall have discretion in making the final determination to included individual refunding candidates



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that are slightly below the target in order to optimize city policy and/or financial objectives. In the event that an interest rate swap or other derivative product is to be used as part of refunding, the target savings shall be increased to account for any additional ongoing administrative costs, financial risk beyond that of a traditional fixed rate refunding, and loss of future financial flexibility. The target savings for the percentage of par method shall be a minimum of three and a half (3.5) percent.

- B. **Public Policy Discussion** - Those projects involving the issuance of debt that may be controversial or of high public interest should be subject to public discussion through community meetings, outreach, and/or City Council meetings, etc.
- C. **Method of Sale** - Except to the extent a competitive process is required by law, the City Treasurer's Office and the City Financial Advisor will be responsible for the determining the appropriate manner in which to offer any securities to investors.
- D. **Professional Assistance** - The City Administrative Officer, Financial Service Director and City Treasurer shall have the authority to periodically select service providers as necessary to meet legal requirements and minimize City debt costs. The City Treasurer will make such selections with the goal of achieving an appropriate balance between service (including experience, professional reputation, and market recognition) and cost. The City Treasurer is authorized, but not required, to select such services providers through sole source selection process of his or her choosing unless a competitive or other process is specifically required by law or these policies.

Debt Structure Features

The City shall establish all terms and conditions relating to the issuance of bonds and will invest all bond proceeds pursuant to the terms of the City's Investment Policy. Unless otherwise authorized by the City, the following shall serve as the Policy for determining structure:

- I. **Term**: all capital improvements financed through the issuance of debt will be financed, in general, for a period not to exceed the useful life of the improvements, and in consideration of the ability of the City to absorb the additional debt service expense within the debt

affordability guidelines, but in no event will the term exceed thirty (30) years.

- 2. **Debt Service Structure**: General Obligation debt issuance shall be planned to achieve relatively net level debt service or level principal amortization considering the city's outstanding debt obligations, while matching debt service to the useful life of facilities. The city shall avoid the use of bullet or balloon maturities, absent sinking fund requirements, except in those instances where these maturities serve to make existing overall debt service level or to match a specific income stream.

Debt which is supported by project revenues and is intended to be self-supporting will be structured to achieve level proportional coverage to expected available revenues.

- C. **Call Provisions**: In general, the city's securities will include a call feature no later than ten (10) years from the date of delivery of the bonds. The call feature can be excluded if the exclusion results in a better rate or premium.
- D. **Original Issuance Discount/Premium**: Bonds with original issuance discount/premium will be permitted.
- E. **Structured Products**: The determination of the city to consider the use of structured products as a hedge against interest rate risk or a method to lower its cost of borrowing will be made by the Finance Committee. The city will comply with state guidelines and will be able to quantify and understand the potential risks, or achieve fixed and/or variable rate exposure targets. The city will not use structured products for speculative purpose.

Debt Administration

- A. **Post Issuance Compliance** - The Financial Services Director and City Treasurer's Office shall maintain written directives and procedures outlining required actions to ensure compliance with local, state, and federal regulations. Such directives should included: Continuing Disclosure, Arbitrage Rebate, Private Use Limitations, Other Tax Compliance Requirements and Permitted Investments of bond proceeds.

- B. **Refunding** - The City Treasurer's Office and Financial Advisor will conduct periodic review of outstanding debt to identify refunding opportunities.



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INVESTMENT POLICY

The purpose of this Policy is to set specific policy requirements and guidelines for the investment of city funds in a manner that maximizes safety of principal while ensuring that funds are available to meet operating needs of the city and to meet unanticipated cash demands while earning the highest possible return within the parameters established by the Charter and Ordinance 2244 of the City of Las Cruces and the laws of New Mexico.

Sec. 2-1206 Definitions

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Investment Officer means the finance director or his/her designee.

SIPC means Security Investor Protection Corporation.

(Ord. No. 2244, § II, 11-21-05)

Scope

This Policy applies to all financial assets over which the city has direct control as well as those funds the city is responsible for as custodian or trustee. These funds are reported in the city's Comprehensive Annual Financial Report (CAFR) and include:

- ◆ General Fund;
- ◆ Special Revenue Funds;
- ◆ Debt Service and Debt Reserve Funds;
- ◆ Capital Projects Funds; and
- ◆ Enterprise Funds

Sec. 2-1207 Policy Declarations

1. It is the intent of this division to establish the authority and procedures for the investment of the city's funds in an effort to:
 - a. Maximize investment returns while minimizing risk;
 - b. Maintain a level of liquidity to ensure meeting unanticipated cash needs;
 - c. Allow for diversification of the city's portfolio in terms of maturity, instrument types and credit to help reduce the overall risk while attempting to safely attain a market average rate of return. The invest officer shall take into consideration economic and other pertinent factor in determining the portfolio's diversification and make changes as necessitated.
2. The criteria for selecting investments and the order of priority shall be as follows:
 - a. *Safety* - The primary objective of the city's Investment activity is the preservation of principal. Each investment

transaction will be conducted in an manner to avoid capital losses, whether from security defaults, safekeeping or erosion of market value.

- b. *Liquidity* - The city's investment portfolio shall be structured to meet all expected obligations in a timely manner. This will be achieved by matching investment maturities with forecasted cash flow liabilities and maintain additional liquidity for unexpected liabilities.
- c. *Yield* - The investment portfolio shall be designed with the objective of attaining a market average rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

3. The standard of prudence to be applied by the investment officer shall be the prudent investor rule, which is: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing the overall portfolio.

4. Ethics and conflicts of interest. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair ability to make impartial decisions. Officers and employees will disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. (Ord. No. 2244, § II, 11-21-05)

Sec. 2-1208 Allowed Investment Instruments

Under this division, the following are allowed investments:

1. United States treasury obligations.
2. United States government agency and instrumentality obligations.
3. Obligations of state and local governments, school districts and public authorities which are rated in the top three rating categories by a nationally recognized rating agency.
4. Accounts of deposit at federally insured financial institutions (includes, but is not limited to savings accounts and checking accounts).
5. Money market funds, mutual funds, and similar funds whose portfolios consist solely of allowed investments.
6. Commercial paper rated not less than A-1, P-1, F-1, or equivalent by a nationally recognized rating agency.
7. Repurchase agreements and forward delivery/purchase agreements whose underlying purchased securities and/or



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collateral consist of allowed investments described in subsection (1) or (2) of this section with provider rated, or whose obligations under the agreement are guaranteed by a financial institution rated, in either of the two highest rating categories by a nationally recognized rating agency.

- 8. The "short-term investment fund" or other similar pooled maintained by the treasurer of the state.
- 9. Any other investment specifically authorized by ordinance allowing the issuance of bonds or other securities or by an indenture or escrow agreement relating to bonds or other securities.
- 10. Money identified as long-term (money available for investment for more than one year) may be invested in the pools of the New Mexico State Investment Council (SIC). The identified money, specific pools, diversification, and the proposed investment shall be reviewed and approved by the City Council no less than once a year. (Ord. No. 2244, § II, 11-21-05)

Sec. 2-1209 Security For Deposits of Public Money

Deposit of public money pursuant to subsection 2-1208(4) shall be secured in compliance with applicable state law. (Ord. No. 2244, § II, 11-21-05)

Sec. 2-1210 Safekeeping of Securities

- a. No city funds to be invested in negotiable securities shall be paid out unless there is a simultaneous transfer of securities either by physical delivery or, for uncertified securities, by appropriate book entry to the city or to a third-party safekeeping financial institution acting as agent or trustee for the city, which agent or trustee shall furnish confirmation to the city.
- b. Notwithstanding subsection (a) of this section, securities may be held in street name with an SIPC insured broker or dealer at a level not to exceed the amount of the SIPC insurance plus any insurance provided by an insurance company which has received an A+ rating by A.M. Best and Company. (Ord. No. 2244, § II, 11-21-05)

Sec. 2-1211 Quarterly Reports

The investment officer shall prepare a quarterly report of the status of the City's Investment Fund. The report shall include the fund performance for the quarter and a breakdown by type of securities in the portfolio at the end of the quarter as well as current book and market values. (Ord. No. 2244, § II, 11-21-05)

Sec. 2-1212 Reserved

* **Editors Note:** Ord. No. 2244, §§ I and II, adopted November 21, 2005, amended the Code by repealing former div. 2, §§ 2-1206 thru 2-1214, and adding a new div. 2. Former div. 2 pertained to similar subject matter, and derived from the Code of 1988, §§ 2-101 thru 2-109.

Charter References: Investment of public funds, § 5.11.



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2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

City of Las Cruces Annual Budget

The Las Cruces City Charter specifies that the annual city budget must include a complete financial plan for the fiscal year. The budget schedule and process are designed to meet the City's Charter mandates and to allow for participation by the Mayor and City Council, the City Manager's Office, and all city departments. Public participation is included during various stages of the budget development.

The budget process consists of activities that incorporate the development, implementation, and evaluation of a plan for the establishment of services and capital assets. The essential highlights characterizing a good budget process are:

- ◆ Integrate a long term perspective
- ◆ Establish linkages to City Council goals
- ◆ Focus budget decisions on results and outcomes
- ◆ Involve and promote effective communication with stakeholders
- ◆ Provide motivation to government management and staff

These key characteristics of good budgeting make clear that the budget process is not simply an exercise in balancing revenues and expenditures, but it is strategic in nature, integrating a multi-year financial and operating plan which allocates resources on the basis of identified goals and objectives. A good budget process moves beyond the traditional perception of line item expenditure control by providing incentives and tractability to managers, which can lead to improved program and project efficiency and effectiveness.

The concept of the budget development process is to help decision-makers make informed choices about the delivery of services and capital assets. The whole process is undertaken to promote stakeholder participation. Interaction and involvement with residents and other stakeholders are stressed as this relationship allows issues to be addressed, which have attributed to the success of budgeting in the past. It is always in

the best interest of government to have involvement by stakeholders.

The importance of the budget process cannot be overstated. Regular and frequent reporting is necessary to provide accountability, educate and inform stakeholders, and improve their confidence in the City. As a result, interaction and involvement is an essential component in every aspect of the budget process.

What Is A Budget? A budget is several things:

1. The budget is a fiscal plan which sets out anticipated revenue and expenditures for the accomplishment of a variety of services over a given time frame. The fiscal plan includes:
 - a. An explanation of the services, activities, programs, and projects to be provided to the residents of the city.
 - b. The resultant expenditure requirement.
 - c. The resources available for meeting the expenditure requirement.
2. The budget is a process concerned with the allocation of available resources among alternatives and competing departments, activities, and programs. Cities rarely have enough money to appropriate all funds requested by departments. As a result, there is considerable competition for whatever money is available. Budgeting as a process, is concerned with developing an acceptable mix and balance between costs and services, and represents the decisions made with respect to:
 - a. Quality and quantity of activities and projects to be undertaken.
 - b. Financing these activities and projects.
3. The budget is a policy document which makes, puts into effect, and controls policies. The budget also does the following:



City of Las Cruces Annual Budget



- a. Establishes the authority to spend funds, and to levy and collect taxes and fees.
 - b. Represents a commitment to provide a specific level of service within a given amount of resources.
 - c. Establishes criteria (i.e., objectives, measures, and dollar limits) for evaluating and controlling expenditures, revenue collections, and performance.
4. The budget is a legal requirement. The City Charter requires the City Manager to prepare the annual budget and budget message at least sixty (60) days prior to the start of the fiscal year (July 1st—June 30th), and to submit the annual budget to the City Council for adoption. The budget must be on a program - performance basis and show:
- a. Expenditures for each program.
 - b. Income from all sources.
 - c. Amount to be raised by the property taxation and the property tax rate expressed in dollars per thousand of assessed value.

It also includes information about the organization and identifies the policy direction under which the budget was prepared. Although the budget is often discussed as a financial document, the financial portion of the budget means very little without the policy and administrative information that tells a reader what the organization intends to do with the financial resources.

What Is A Fund-Based Budget? A fund-based budget is a system of accounting widely used in non-business entities, such as nonprofits, government agencies, churches, hospitals, colleges, and universities. Fund accounting differs from traditional business accounting as the latter type of accounting focuses on identifying how successful an entity has been at creating profits. Because nonprofits and governments are not designed to generate profit, an alternative accounting method gives them a more fitting approach to tracking and reporting their finances.

The accounts of the City are organized on the basis of funds. Each account is considered a separate entity which is accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures.

How can I find out what a department is doing? Departments are organizational units, formed on the basis of congruent services. Departments provide services based on departmental goals and objectives to fulfill work plans. In some cases, a department will work within several funds. An example is the Transportation Department which works with both the General Fund and the Gas Tax Street Maintenance Fund.

Although the operations in these funds differ, they are similar enough that efficiencies are obtained by possessing staff who can work on all infrastructure systems.

Each department prepares a budget that includes information about the department while also matching the available monies, material, and personnel with the prerequisites for completing both the department and the strategic objective plan.

Why does a City create a budget? All counties and municipalities in New Mexico are required to adopt an annual budget. State law also defines the fiscal year as beginning on July 1, and ending on June 30. Certain parts of the budget document are required by State Statute such as summaries of revenues and expenditures, as well as history.

Nevertheless, even if the City of Las Cruces was not legally required to submit an annual budget, Las Cruces would complete one because the process allows the city to evaluate City Council goals and objectives in a formal setting. It also allows City Council to determine what will be required to meet those objectives, to develop an implementation plan, and to share that information with both residents and decision-makers.

When can a resident have input into the budget process? The City has made it a top priority to have as much resident input as possible. Various meetings are held during the months leading up to the final budget adoption. City staff also welcomes comments and suggestions throughout the year. The final opportunity occurs in May when the City Manager holds a public hearing on the proposed budget recommended through the budget hearings. This point is when the budget is legally adopted, and it is the last opportunity a resident has to influence the budget process before the budget is adopted for the next fiscal year.

When does "Budget Season" start? The Office of Management and Budget initiates the annual budget process by holding budget kick-off sessions with department directors and budget



City of Las Cruces Annual Budget



representatives of each department in early or mid-January. At that time, forms and printouts, as well as supporting schedules, are sent to the departments for preparation of the operating budget in early to mid-February. Each department completes the budget requests and inputs data to the financial system - budget module. In mid-February, departments turn in operating budget forms to the Office of Management and Budget in accordance with the established schedule.

However, the budget process for the City of Las Cruces is actually an ongoing process throughout the fiscal year. During each fiscal year new initiatives for services, regulations, and funding sources, as well as better methods for providing existing services and brand new concerns are brought forward by residents, and city staff to the City Council or City Manager's Office.

How do you know how much money the City will have? The Office of Management and Budget, along with city staff, develop projections each year for each type of revenue resource the City receives in each fund. These projections are based upon specific knowledge of factors and assumptions about others. For example, the City is notified that it will receive a \$3.2 million reimbursement grant for a capital project. The capital project is scheduled to last from November 2008 until August 2010. As a result of the construction schedule, this project will cross three fiscal years. Before revenue projections can be finalized for each fiscal year, the project construction (expense) schedule must be set so that reimbursement dates for grant revenues may be determined, and revenue is budgeted as accurately as possible in each fiscal year.

Many revenue projections must be made based on assumptions about general economic conditions. For example, development related revenues (e.g., building permits, system development charges, and requests for new water service connections) are all based on assumptions about what development will do in Las Cruces during the coming year. Revenue projections are made cautiously because estimating too high might result in setting an expenditure budget that will not be supported by current revenues.

How can you tell if your planning is any good? There are a number of devices used (or will be used) in Las Cruces to report on the status of the budget during the course of the fiscal year. These

devices examine both revenues and expenditures and compare them to the budget. These include:

- ◆ Monthly Operating Reports - OMB and Financial Services generated.
- ◆ Quarterly Operating Reports - these reports provide a quarterly update on the status of achieving the City Council's goals and objectives and a means to compare revenues and expenditures to the budget.
- ◆ Comprehensive Annual Financial Report (CAFR) - The CAFR is prepared after the close of the fiscal year. It is a schedule of financial statements which reports on the financial condition of the city. During the budget process, this information is used to compare the projections of revenues and expenditures made during the prior fiscal year to the actual revenues and expenditures for a given fiscal year. Current year and future year assumptions about revenues and expenditures may be changed depending on how close projections were to actuals.

What does City staff do to develop the budget? In early to mid-January, The Office of Management and Budget initiates the annual budget process by holding budget kick-off sessions with department directors and budget representatives of each department. Staff evaluates current services and identifies issues to be addressed during the budget hearing that is generally scheduled in April. Primary factors considered by staff in making recommendations include:

- ◆ Relevant federal, state, and city regulations.
- ◆ Needs that affect services which are provided by the department.
- ◆ Council position, policy statement, or general consensus regarding a service.
- ◆ Service deficiencies which have been identified through complaints, observations, and/or citizen survey data.
- ◆ Demographics, neighborhood data, or trends in demand for services.
- ◆ Special interest, neighborhood, or professional group input and/or request for service.
- ◆ Special studies or reports that have identified a need for a service.



City of Las Cruces Annual Budget



- ◆ Annual equipment assessments and inventories which have identified a deficiency.

Prior to the City Council setting goals, objectives, and addressing any issues, staff turns its attention to putting numbers on paper. Factors that will play into budget planning at this point include:

- ◆ Known cost factors, including such items as contribution rates to employee retirement funds, and other similar costs.
- ◆ Required elements of the budget such as insurance costs, utility costs, telephone and technology costs, and vehicle maintenance costs are developed.
- ◆ Capital projects which have been recommended by facility plans, special area land-use plans, or have been requested by residents.
- ◆ Payroll is the largest expenditure in the City's budget. Hence, careful attention is given to merit or step increases, cost-of-living adjustments, and any other major change in employee salary schedules.
- ◆ Changes in employee fringe benefits—such as changes affecting vacation policy, overtime, holidays, on-call, uniform allowances, health benefits, and sick leave affect expenditures.
- ◆ General economic fluctuations can be one of the most difficult considerations when preparing a budget. In recent years, even the best economists have encountered difficulty in predicting the performance of the economy. Correspondingly, any local event significantly impacting the local economy is taken into consideration. The failure or inability to consider projected economic activity conservatively can cause substantial financial problems.

As with the revenue projections, fiscal prudence demands that expenditure projections be as accurate as possible. Departments submit their budget to their assigned Budget Analyst in the Office of Management and Budget for review. The Budget Analyst reviews the budgets in detail, checking for the accuracy and reasonableness of the projections, and confirming that all required elements of the budget are correct. Budget staff then conduct technical reviews with each department to gain a wide-ranging understanding of their approach and to quantify their numbers.

Once the analysis is completed, each department meets with the City Manager who reviews the budget with department staff to ensure that the planned activities are in line with City Council goals and objectives.

The Office of Management and Budget staff then develops a proposed budget document to present to the public, Mayor, and City Council for review and adoption on behalf of the City Manager.



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

2014-15 Budget Highlights

The City of Las Cruces Fiscal Year (FY) 2014-15 Budget totals \$272.7 million, with roughly \$40.1 million budgeted in the Capital Improvement Program (CIP) across the City. Approximately \$196.7 million is allocated in the operating budget for essential City functions and services like parks and recreation, water and wastewater, solid waste, and public safety.

The 2014-15 budget reflects Las Cruces continued financial position as compared to the prior year. City Management has continued to institute non-vital service efficiencies, restructuring of City departments, and streamlining measures. These measures combined with a gradually improving economy have contributed to the City's current solid financial position.

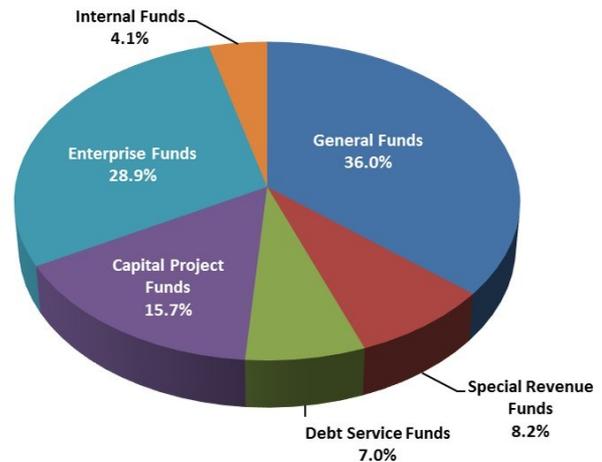
THE CITY'S OPERATING BUDGET

The operating budget provides a plan for how the monies coming into the City will be utilized to operate and maintain City functions and services, such as public safety (Fire and Police), parks and recreation, and cultural services (Senior Programs and Library, etc.). The operating budget for 2014-15 (excluding Fiduciary Funds) amounts to \$214.7 million of the total \$272.3 million. The other \$40.1 million is set aside for the Capital Improvement Projects (CIP) budget which allocates available revenue for the rehabilitation, improvement, or construction of new public infrastructure such as streets, libraries, parks, and public safety. It is common for cities to separate the operating budget (\$232.6 million) and the CIP budget (\$40.1 million) because Capital Improvement Projects are generally large and expensive, take multiple years to complete, and require special financing sources outside the City's main operating fund, the General Fund. In contrast, the operating budget focuses on expenditures and revenues that will be coming and going for the particular budgeted fiscal year, and does not span over multiple years.

The operating budget consists of five types of funds, and the General Funds. It is necessary to have multiple fund types because certain monies can only be utilized for a specific purpose. For example, one-third of the monies generated by

the sale of cigarettes may only be used to finance operations and development of community parks, and operation of recreation programs in the Recreation Fund. The following diagram depicts the portion of the operating budget that is comprised of each fund type.

2014-15 Operating Budget = \$272.7 Million



THE GENERAL FUND

The General Fund is the most commonly discussed fund in the City of Las Cruces municipal budget. It is the largest of the of the six types of funds that the City of Las Cruces maintains, representing 36.0 percent of the operating budget for 2014-15. The General Fund is usually at the forefront of budget discussions because it is the City's main operating fund, funded through the City's gross receipts tax revenue. Impacts to the General Fund can play a large part in how the City is able to pay for and maintain core community services such as public safety, parks and recreation, cultural and community services, and transportation (streets and maintenance) which uses most of the City's tax revenue. Each year the City Manager, Assistant City Manager's, Office of Management and Budget, and City staff must forecast the coming year's General Fund revenue and expenditures, an incorporate those estimates into the budget.



2014-15 Budget Highlights



GENERAL FUND EXPENDITURES

The General Fund is the largest operating fund with \$85.1 million in budgeted expenditures for 2014-15. This is a \$4.4 million or 5.5 percent increase over the 2013-14 Adopted Budget. The money is expended through organized departments within the General Fund that are charged with providing core community services. The 2014-15 Proposed General Fund budget includes the costs associated with about 853.95 budgeted full-time positions, a net decrease of roughly 2.55 full-time positions from the 2013-14 Adopted General Fund budget. The main reason for this decrease in positions is related to restructuring of departments, and re-allocation of time of General Fund personnel to outside agencies.

In March of 2014, City Management revamped the budgeting of full-time positions by budgeting the salaries at the first (1st) quartile, and the fringe benefits (Group Insurances) at the city average. They also moved the expenditures that were being redirected to the fund that accounted for the Public Safety Gross Receipt Tax increment to the General Fund. By putting the Public Safety GRT into the General Fund, a more complete picture of what the City spends on public safety is easily visible. In April of 2014, nine (9) firefighters were incorporated into the General Fund do to a Federal Grant ending in April 5th, of 2014.

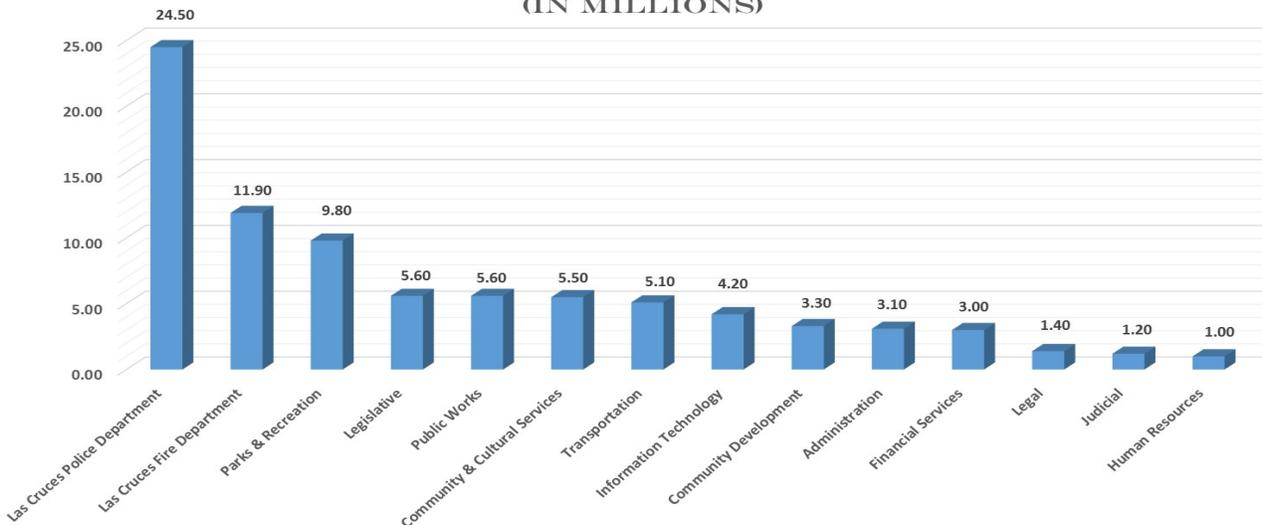
The chart below illustrates the main General Fund expenditures by department for 2014-15. As evidenced in the graph, a majority of the City's resources are dedicated to Police and Fire services, a vital function of City government.

GENERAL FUND REVENUE

Essential City services provided by the General Fund's budget are supported by a variety of revenue sources. The four major revenue sources for the General Fund are, Gross Receipts Tax (GRT), Property Taxes, Intergovernmental (Administrative Transfers) and Franchise Fees. These revenue sources are dependent on the economic environment, and can oscillate from year to year. Other General Fund revenue sources are impacted by the economic environment as well, but not to the same extent. Other sources of revenue for the General Fund include Payment In Lieu of Property Tax; Payment In Lieu of Franchise Fees; Licenses, Fees, & Permits; Fines & Forfeitures; and Miscellaneous Revenues.

General Fund revenue in 2014-15 amounts to \$97.7 million, a \$9.0 million or 10.2 percent increase over the previous fiscal year. Though the City continues to see gradual improvements in the economic environment, the major attributes to this increase are the incorporation of the Public Safety GRT increment (not a new tax increment) and the Hold Harmless Replacement GRT increment (new tax increment) that was approved to start at the beginning of fiscal year 2014-15. Although recent revenue increases have been experienced, the economy remains in a state of flux, and General Fund revenues will continue to be monitored. If necessary, the budget can be adjusted during the Carryover; Mid-Year; or End-of-Year Budget Adjustment Process which usually occurs in September, January, or June, respectively.

2014-15 GENERAL FUND EXPENDITURES BY DEPARTMENT (IN MILLIONS)



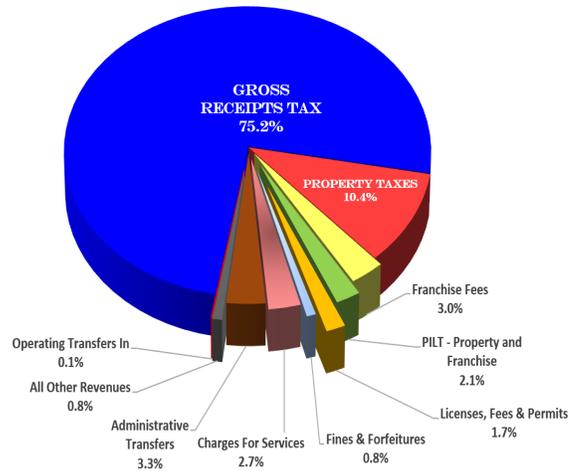


2014-15 Budget Highlights



As shown in the graph, Gross Receipts Tax, Property Taxes, Intergovernmental (Administrative Transfers), and Franchise Fees make up a large portion of the General Fund revenues. For 2014-15, Gross Receipts Tax contributes roughly \$73.5 million, Property Tax \$10.2 million, Administrative Transfers (Intergovernmental) \$3.2 million, and Franchise Fees \$2.9 million, making up approximately 91.8 percent of the General Fund revenues.

2014-15 GENERAL FUND REVENUE - \$97.8 MILLION



GENERAL FUND REVENUE DOLLARS AT WORK

The diagram on the following page depicts General Fund Services provided by the City of Las Cruces, and how they are funded by your revenue dollar for 2014-15.

13¢ PUBLIC WORKS

Including Public Works, and Transportation which maintains City street and flood drains

19¢ COMMUNITY PROGRAMS

Including Parks and Recreation, Senior Recreation Centers, and the City Library

42¢ PUBLIC SAFETY

Including Police, Fire-EMS, and Municipal Court

4¢ LAND USE & ECONOMIC DEVELOPMENT

Including Community Development and Real Estate Assets



6¢ GENERAL GOVERNMENT

Including Mayor, City Council, and Legislative Reserve

16¢ ADMINISTRATION & OTHER SUPPORT SERVICES

Including City Management, Legal, Human Resources, Financial Services, and Information Technology

OTHER FUNDS

In addition to the General Fund, the City of Las Cruces has five other fund types, as mentioned on page 32. It is important to have separate funds because some pots of money have specific restrictions on how they may be used. The following descriptions summarize the other five types of funds, what they may be used for, and how they acquire revenue.

SPECIAL REVENUE FUNDS

These funds account for revenue that is received for a specifically identified purpose. An example of this includes the Gas Tax that can only be used for maintenance of street lighting, signals and marking, and the City Transit system. The 2014-15 budget includes \$21.0 million for Special Revenue Funds, a net decrease of \$5.2 million from the 2013-14 Adopted Budget. This is primarily due to the change in



2014-15 Budget Highlights



2014-15 Annual Budget Compared To 2013-14 Budget

Expenditures (In Millions of Dollars)

	2013-14 Budget	2014-15 Budget	Increase (Decrease)	Percentage Change
General Funds	\$ 86.6	\$ 91.7	5.1	5.9%
Special Revenue Funds	26.2	21.0	(5.2)	-19.8%
Debt Service Funds	19.3	17.9	(1.4)	-7.3%
Capital Project Funds	47.8	40.1	(7.7)	-16.1%
Utilities Funds	68.7	69.0	0.3	0.4%
Enterprise Funds	5.0	4.7	(0.3)	-6.0%
Internal Service Funds	11.1	10.3	(0.8)	-7.2%
City-Wide Total	\$ 264.7	\$ 254.7	(10.0)	-3.8%
Fiscal Agent (Fiduciary Funds)	15.6	18.0	2.4	15.4%
Total	\$ 280.3	\$ 272.7	(7.6)	-2.7%

accounting, which moved the Public Safety GRT expenditures to the General Fund in fiscal year 2014-15. In February of 2014, the City elected not to renew the contract with Redflex Traffic Systems. As of April 2014, nine firefighter will be relocated to the General Fund due to the ending of a Federal Grant.

DEBT SERVICE FUNDS

These funds are used for the payment of principal and interest on the accumulation of resources for the payment of general, long-term obligations. Currently, the City has no General Obligation (GO) Bonds. However, the City has Revenue (pledged) Series Bonds, New Mexico Finance Authority (NMFA) long-term obligations, and a HUD loan. The 2014-15 Proposed Budget includes \$17.9 million in principal and interest payments.

CAPITAL PROJECT FUNDS

Capital Project Funds are funding resources to be utilized for the acquisition, construction, and maintenance of major capital facilities and infrastructure, other than those financed by the proprietary fund operations (like Joint Utilities and Enterprise Funds). This budget also includes a Capital Improvements Program (CIP) section; this section outlines the capital

improvements the City desires to make during the upcoming years, and is updated annually. For 2014-15, the CIP details \$35.4 million of expenditures with an additional \$4.7 million of capital projects planned that are not included on the CIP for a total of \$40.1 million (City \$15.8 million, Utilities \$22.9 million and Other Enterprise Funds \$1.4 million). This is approximately \$7.7 million less than the 2013-14 Budget due to several major capital projects nearing completion and the change in accounting methodology in budgeting for State Appropriations (Legislative), bonding, and loans.

For more information on Capital Project Funds and how they fund the ICIP, please refer to the *Capital Budget Guide* included in this publication.

ENTERPRISE FUNDS

These types of funds account for specific services that are funded directly through user fees. As the second largest fund type in the City, Enterprise Funds are intended to be fully self-supporting. The intent of the City Council is that the cost and expense, including depreciation and amortization, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned. For 2014-15, all Enterprise Funds equate to \$73.7 million, this matches the



2014-15 Budget Highlights



2013-14 Enterprise Funds Budget. This is attributed to the City's Transit program; the Department re-evaluated their line-item budgets and brought them into alignment with the expenditure trending.

INTERNAL SERVICE FUNDS

These internal funds were created to finance and account for services provided by one City department or division to another, such as fleet services. Services provided by Internal Service Fund departments are paid by fees or fund transfers. The 2014-15 Proposed Budget for these funds totals \$10.3 million, a decrease of \$0.8 million.

MAJOR BUDGET HIGHLIGHTS

In recent years, competing priorities and limited funds have left City leaders facing tough decisions when it comes to developing the annual budget. Efficiency savings targeting reduced spending, the City's budget picture is starting to improve. For 2014-15 some of the major highlights are listed below.

- ◆ The City Council elected to enact the Hold Harmless tax increment. This increase to the Cities sales tax is due to the State Legislature deciding to phase out hold harmless funds , which was enacted in 2004 when the state decided to remove gross-receipt taxes from groceries and some medical services. The State authorized the city to make up for the loss with a 3/8 of one (1) percent tax increment, which the City has enacted.
- ◆ The inclusion of the City's Public Safety Gross Receipt Tax increment, and supporting expenditures into the General Fund.
- ◆ The reduction in the level in which way the City accounts for the vacant full-time salaries and corresponding Group Insurance amounts. 2014-15 vacant positions in the General Fund are budgeted at the 1st quartile and average group insurance rates. These attributes to \$833,157 reduction in salaries and benefits in the General Fund and a \$192,671 for Utility Departments.
- ◆ During the 2014-15 budget development process, the Chief Operating Officer asked Departments Directors under his privity to undertake a comprehensive analysis to understand staffing and budget needs for critical functions. In order to meet departmental priorities, 14 positions were eliminated and the savings generated in salaries and benefits were re-distributed to support various operating costs. Funded initiatives include support services for the development of the City comprehensive plan, software for electronic planning review and permit submittals, expansion of the urban forestry program, the purchase of building maintenance system software, the funding to evaluate dirt streets, as well as the re-structuring of labor from full-time to seasonal and/or part-time to better meet operating needs.
- ◆ The Weed and Seed (currently under Police) and the Juvenile Citations (currently under Community Development) programs where re-aligned in fiscal year 2014-15 to fall under Parks and Recreation. The purpose of this action is to create a Youth Services section to consolidate and promote comprehensive programs that will meet the growing needs of the youth in our community,
- ◆ Major revenues such as Gross Receipts Tax and Property Tax are projected to be higher than the previous fiscal year. The largest growth is in Property Taxes with a projected increase of \$203,245 or an 2.0 percent increase. The 2014-15 budget also projects an increase in the amount \$493,000 for Gross Receipt Taxes (excludes the new increment for Hold Harmless Replacement and the inclusion of the Public Safety GRT in the General Fund), or a 0.8 percent. Overall in the General Fund shows an increase of \$9.0 million over the 2013-14 Adopted Budget, or a 10.2 percent for the 2014-15 proposed budget.
- ◆ The City's portion of the annual Public Employee Retirement Association (PERA) for 2014-15 is projected to increase by 0.4 percent of a percentage point; and was include in the PERA line-item objects calculation for each department.



2014-15 Budget Highlights



- ◆ Two of the top prioritized goals of the 2014 strategic plan focuses on Economic Development; several items in the 2014-15 budget support and expand action in this area. The operating budget for Economic Development was increased to encompass the efforts to promote innovation, entrepreneurship, sustainability and globalization, as well as business attraction and marketing. Additional funding to provide various business incentives were budgeted. Together, this new program will raise the visibility of the activities and initiatives undertaken to improve the City's economic development results.
- ◆ For 2014-15 Capital Improvement Projects (CIP) from State Legislative Appropriations, Bond or Loan proceeds where not included in the 2014-15 ICIP budget totaling \$35.4 million. However, if proceeds and/or appropriations are received in 2014-15 for projects the were not included, the responsible department for the project will submit it for City Council adoption in 2014-15 and appropriate adjustment to the city's budget and the outlying CIP budget.



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Economic Outlook Overview

The US economy has, and is expected to continue, a slow but steady pace of recovery from the great recession. Both real GDP and job growth are on the rise while inflation appears to be held in check, in part by high levels of unemployment. While

the world economy is performing unevenly, no international events are anticipated that would threaten US growth. With political gridlock now the expected norm the federal budget is on a much steadier course for the next two years.

U.S. National Economic Outlook (Oct-13)	FY 09 Actual	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Forecast	FY 15 Forecast
U.S CPI-U (1982-84=100)	214.658	216.735	221.087	227.565	231.352	235.054	239.050
% Change	1.4%	1.0%	2.0%	2.6%	2.2%	1.6%	1.7%
Real GDP (billions)****	\$ 14,625.8	\$ 14,596.5	\$ 14,917.6	\$ 15,260.7	\$ 15,581.2	\$ 15,892.8	\$16,353.7
% Change	-1.5%	-0.2%	2.2%	2.3%	2.1%	2.0%	2.9%
Non-Ag Employment (thousands)	133,989	129,701	130,480	132,567	134,688	136,978	139,444
% Change	-2.7%	-3.2%	0.6%	1.6%	1.6%	1.7%	1.8%
Total U.S. Housing Starts (thousands)	730	571	599	698	848	1,032	1,316
% Change	-35.0%	-21.8%	4.9%	16.5%	21.6%	21.7%	27.5%
Personal Income (billions)	\$ 12,154.6	\$ 12,191.1	\$ 12,751.9	\$ 13,466.0	\$ 13,937.3	\$ 14,466.9	\$15,161.3
% Change	1.7%	0.3%	4.6%	5.6%	3.5%	3.8%	4.8%
Oil Prices, West Texas Intermediate	\$ 80.76	\$ 70.58	\$ 87.24	\$ 94.66	\$ 96.83	\$ 99.64	\$ 97.95
% Change	-6.1%	-12.6%	23.6%	8.5%	2.3%	2.9%	-1.7%

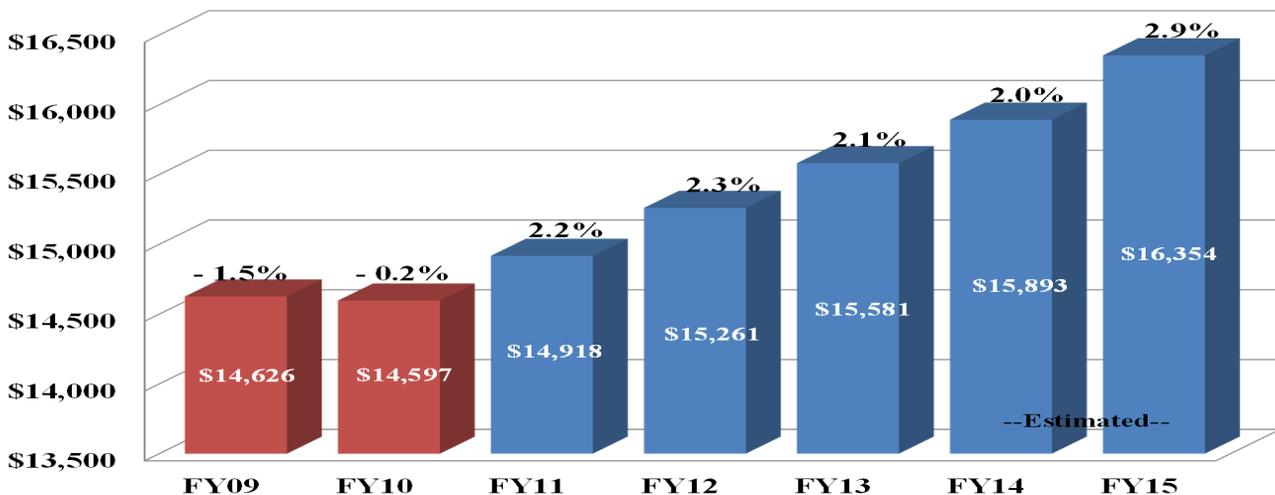
**** Chained 2009 dollars starting in FY09

Real GDP is anticipated to rise to 2.9% by Fiscal Year 2014-15. Consumer spending continues to rise as personal income and job growth expand. Housing starts are expected to rise to a more sustainable level from their severely depressed numbers.

Trade should be helped by a recovering European economy while the emerging market economies have reversed course and will no longer be a source of rapid growth.

U.S. Real Gross Domestic Product

In Billions, with Percent Change from Previous Year





Economic Outlook Overview

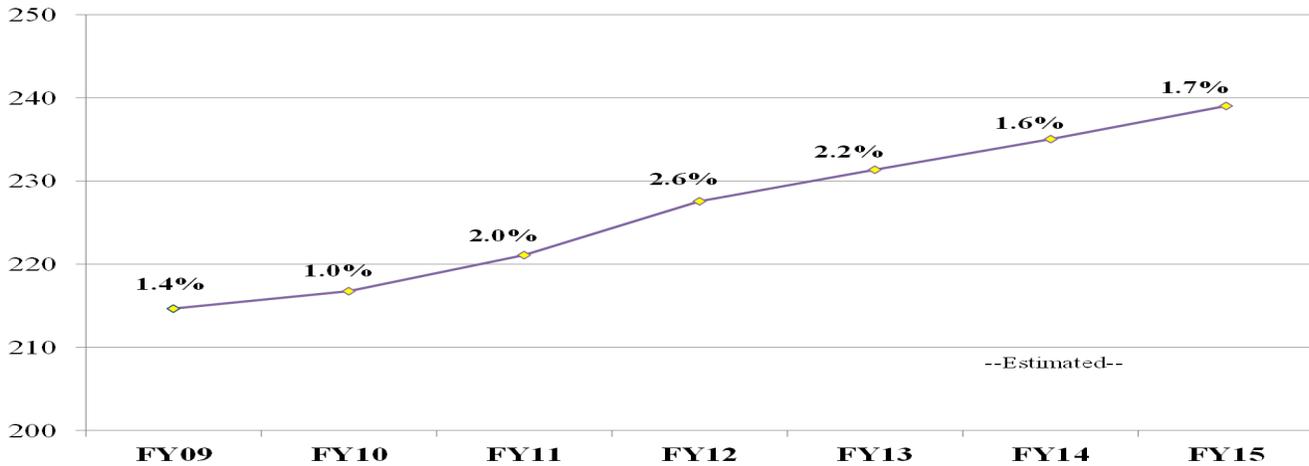


Inflation, as measured by consumer prices, is estimated to grow at a very modest pace of 1.7% in 2014-15. While energy prices will drift downward, high unemployment and the general lack of wage pressure in combination with productivity growth

will produce very modest inflation. This rate is well within the target range of the Federal Reserve, which will hold interest rates at or near their current low levels.

Inflation

As Measured by U. S. CPI-U

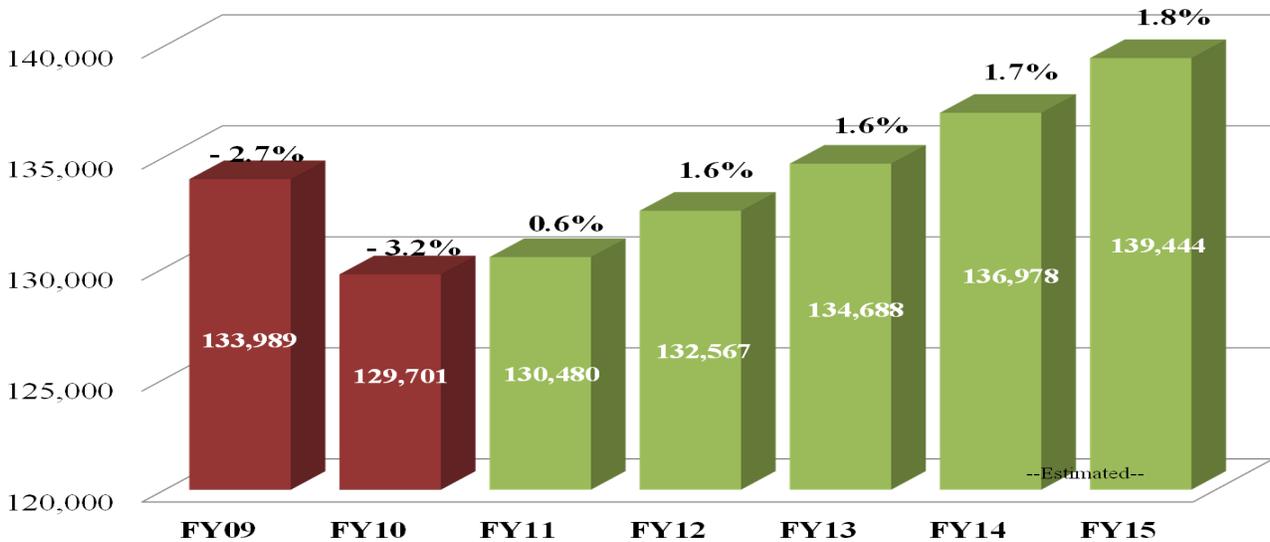


Job growth nationally is forecast to average approximately 200 thousand per month in 2014-15. Jobs in Construction, Professional & Business Services, Health Care, Leisure & Hospitality plus Manufacturing are the centers of job gains.

Retail Trade is expected to contract over the next 18 months. State & local governments are beginning to reverse their job losses of the past few years in response to improved revenue growth.

U.S. Non-Agricultural Employment

In Thousands, with Percent Change from Previous Year





Economic Outlook Overview

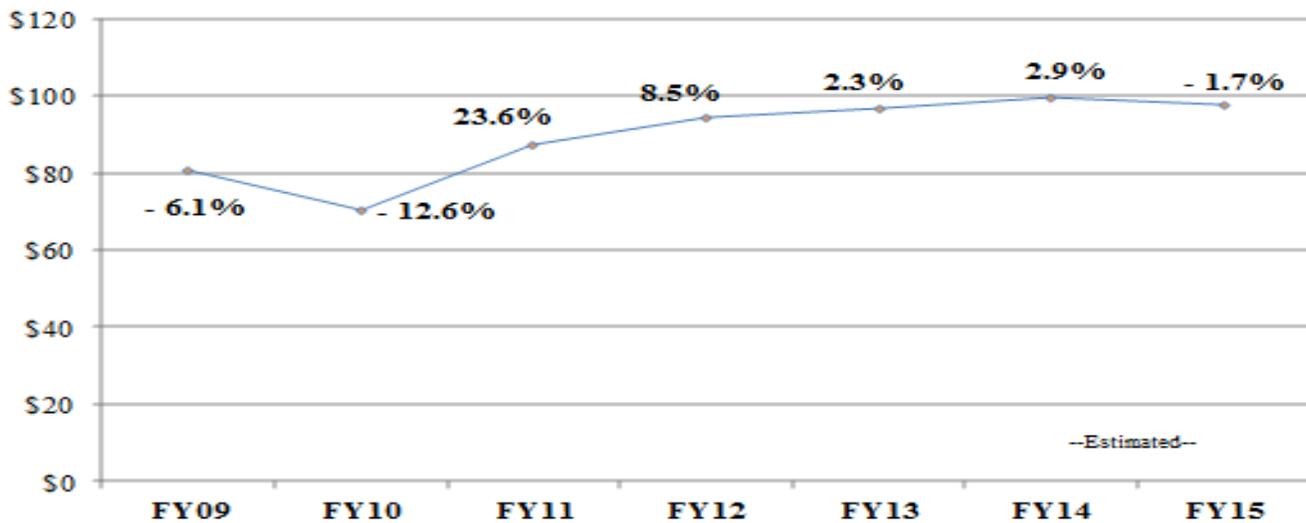


Energy prices are expected to remain steady for consumers and businesses. Natural gas prices will remain low while the price of oil is anticipated to fall at a modest amount. While oil production is rising, world demand, especially from Europe, will prevent any rapid price drops. Alternative energy sources,

while advancing, will still account for a small portion of total demand. The change in oil prices translates to steady US gasoline prices. The price of a barrel of West Texas should be under \$98 in 2014-15.

Oil Prices

Per Barrel-West Texas Intermediate



Las Cruces Economic Outlook

The local economy is expected to follow the US economy in a slow and uneven recovery. Health Care, Service and Leisure/Hospitality are two sectors that are expected to do well over

the near term. The local job picture, in total, will still underperform the nation in part due to our dependence on Public Sector jobs. Private sector job growth should offset public sector job losses leading to a 0.5% growth in 2014-15.

Las Cruces Economic Outlook (3-24-2014)	FY 09 Actual	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Forecast	FY 15 Forecast
Personal Income (billions)***	\$5.765	\$5.903	\$6.033	\$6.268	\$6.400	\$6.547	\$6.802
% Change	5.0%	2.4%	2.2%	3.9%	2.1%	2.3%	3.9%
Non-Ag Employment *	69,001	69,032	69,425	69,658	70,126	70,126	70,477
% Change	-0.17%	0.0%	0.6%	0.3%	0.7%	0.0%	0.5%
Population (2010 Census Based Jan. 1st)	94,101	97,583	98,754	100,235	101,739	103,163	104,195
% Change	2.6%	3.7%	1.2%	1.5%	1.5%	1.4%	1.0%
U.S CPI-U (1982-84=100)	214.658	216.735	221.087	227.565	231.352	235.054	239.050
% Change	1.4%	1.0%	2.0%	2.6%	2.2%	1.6%	1.7%
Permitted Valuation (millions)**	\$ 178.4	\$ 151.3	\$ 144.6	\$ 158.1	\$ 156.0	\$ 145.1	\$ 147.1
% Change	-3.5%	-15.2%	-4.4%	9.3%	-1.3%	-7.0%	1.4%
New Residential Building Permits**	562	654	457	396	397	444	463
% Change	-16.7%	16.4%	-30.1%	-13.3%	0.3%	11.8%	4.3%

* Las Cruces Metropolitan Statistical Area ** Las Cruces City *** Personal Income Estimated



Economic Outlook Overview

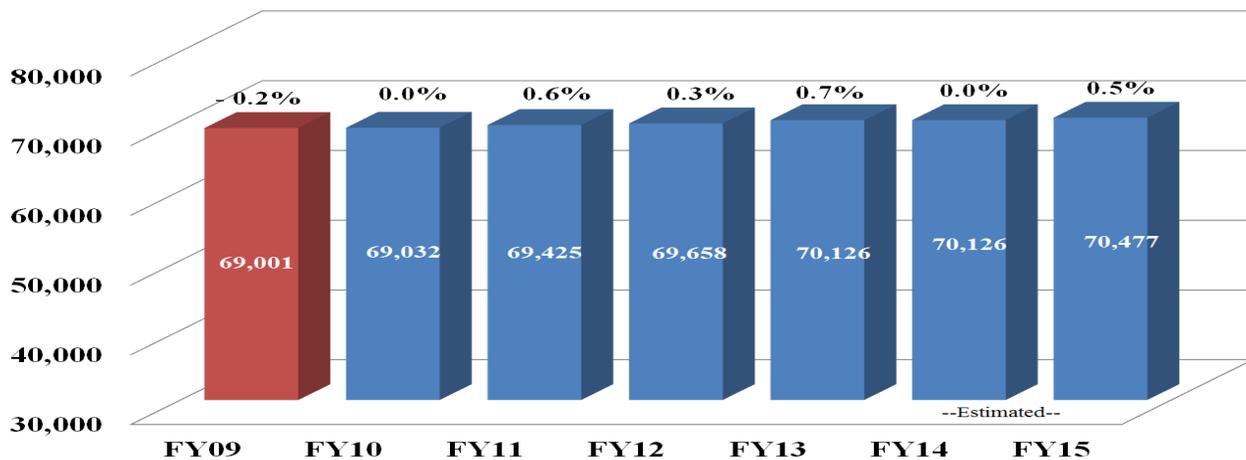


Las Cruces jobs are anticipated to advance by 0.5% in Fiscal Year 2014-15. That translates into approximately 350 jobs in the City and balance of Dona Ana County. The majority of gains will be in the private sector, especially Health Care, Services and Leisure/Hospitality industries. The exception will be the construction industry as the area lags the national

housing recovery. The public sector is anticipated to be flat in the coming year as state education funding for local schools and NMSU begins to turn around. A return to modest revenue growth, both locally and at the state level, will generate a stable employment picture. Federal government, especially in Postal Services, is expected to shed jobs through 2014-15.

Las Cruces Employment

Non-Agricultural Jobs-MSA

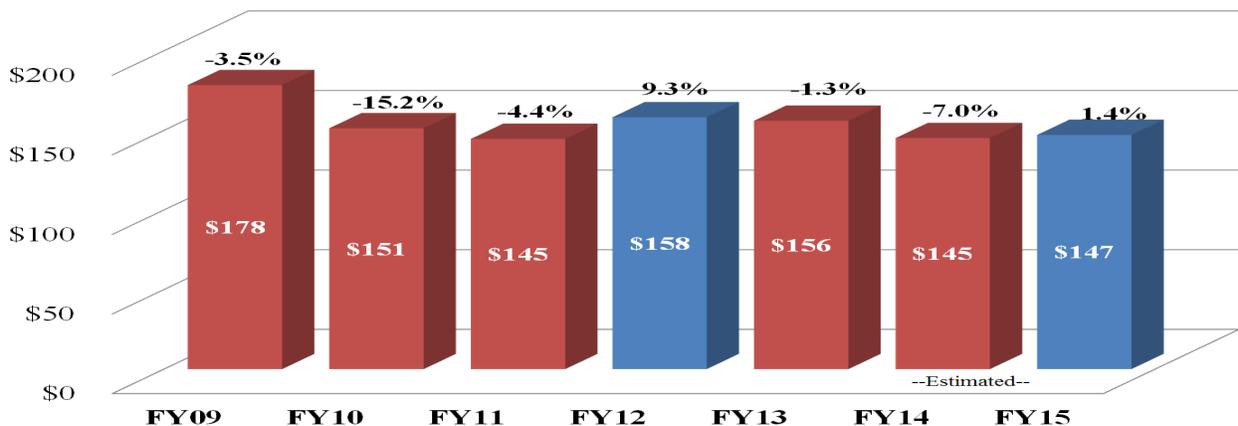


Permitted valuation is anticipated to marginally advance in 2014-15. The small rise is traced to progress on both the residential and non-residential side of construction. While not anywhere close to the rapid growth seen during the period

prior to the recession, any gain will be a welcome relief. Construction has been one of the areas most impacted over the last few years and recovery has been slow and uneven.

Total Permitted Valuation

In Millions, with Percent Change from Previous Year





Economic Outlook Overview

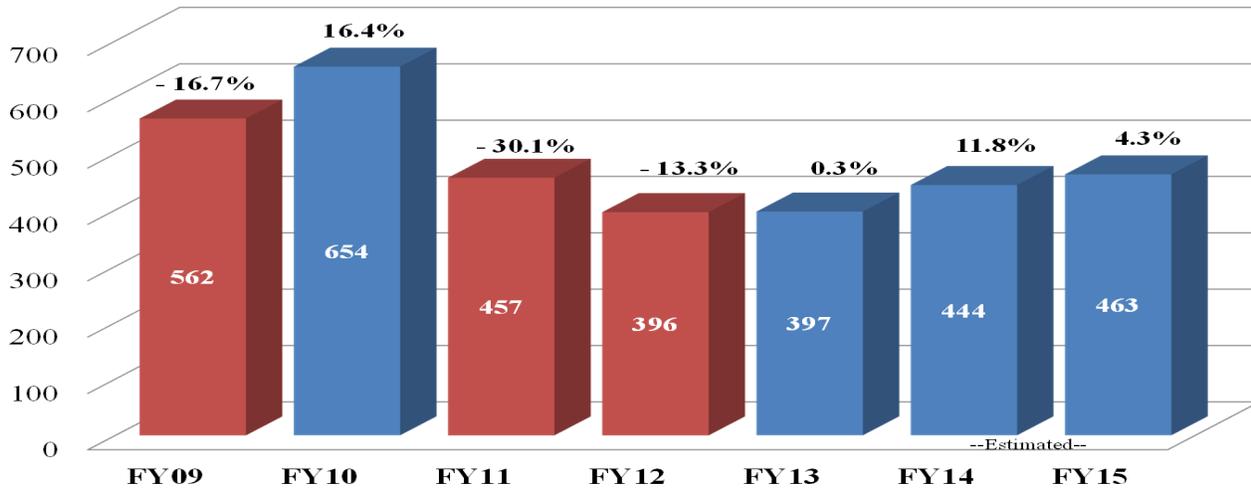


New residential permits are expected to remaining well under 500 units annual in 2014-15. This will make 6 years in a row that permits will fall under 500 units. One notable trend is the reduction in size for new residential permits, reflecting the price pressure to target the entry level market. Since 2007-08 the average size of a new residential unit has fallen from 2,457 square feet to 2,195 square feet, a difference of 261 square feet

or 11%. The value of new single family housing will continue to languish as the entry level housing holds prices down by building smaller homes. The high end of the market should benefit now that the national market is beginning to recover. Remodeling of existing housing units—as opposed to buying a different house—is expected to continue due to a sluggish sales market.

New Residential Building Permits

With Percent Change from Previous Year



Population growth which slowed along with the national economy is expected to show a very modest gain in 2014-15. While the City is expected to add approximately 1,000 net new residents in 2014-15, the rate of growth will be under 2% for the fifth year in a row. The slowly expanding population base is

directly linked to local jobs opportunities and to the national housing market. As retirees planning to relocate begin to see some progress on selling houses in other areas of the US, to Las Cruces should see a pick-up in people moving into the area.

Las Cruces Population

With Percent Change from Previous Year





Economic Outlook Overview



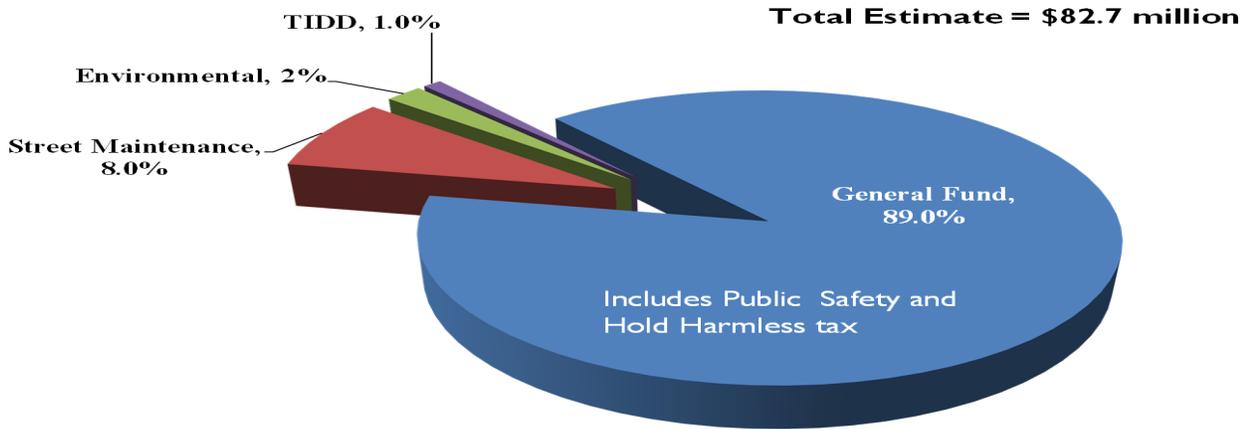
Las Cruces Revenue Picture

Total GRT receipts in 2014-15 are anticipated to be \$82.7 million, an increase 10.7% from 2013-14. The gain is due to expected economic growth of 0.8%. The other 9.9% points of growth are due to the implementation of the hold harmless tax which becomes effective in 2014-15. The tax increase is

responsible the majority of the gain between 2013-14 and 2014-15 for total gross receipts. While the City's GRT is the largest revenue source, it is distributed in the budget to a number of different areas. The largest percentage of GRT is deposited into the City General Fund. The remaining GRT is allocated to other areas in the budget.

Gross Receipts Tax Distribution

Fiscal Year 2014/2015



General Fund Revenues

The General Fund is the City's main operating fund. While GRT receipts make up the largest portion of the General Fund, the City relies on other revenue sources as well to fund its operations. The largest of these other sources of revenue is property tax.

Over all, General Fund Revenues are expected to advance 10.2% in 2014-15. However, factors not tied to the economy account for fluctuations in revenue in 2012-13, 2013-14 and 2014-15. The changes for 2013-14 are largely accounting in nature regarding the closing of funds and the handling of debt service payments. For 2014-15, gross receipts revenues are dramatically increased due to the imposition of the hold harmless replacement tax plus moving the public safety gross receipts into the general fund. While public safety gross receipts is not a new tax, prior to 2014-15 it was deposited into a separate fund. Filtering out these changes, total General Fund revenues are expected to show changes in both 2013-14 and 2014-15. These rates of growth are in-line with the

economic forecast for Las Cruces and reflect a more accurate picture of the productivity of the current revenue system.

The total revenues that make up the City's General Fund by major category are contained in the follow table. Outside of GRT, the second largest revenue category is property tax. While the All Other category is well over \$3.0 million, it is composed of approximately 150 separate revenue items, none of which are significant in their own right. The table reflects all anticipated changes to the General Fund's revenue picture, not just those associated with economic performance. As stated, the growth rate of GRT in 2012-13 and 2014-15 are elevated due to how the City is accounting for and paying debt service and the addition of the hold harmless replacement GRT and the way public safety GRT is budgeted.



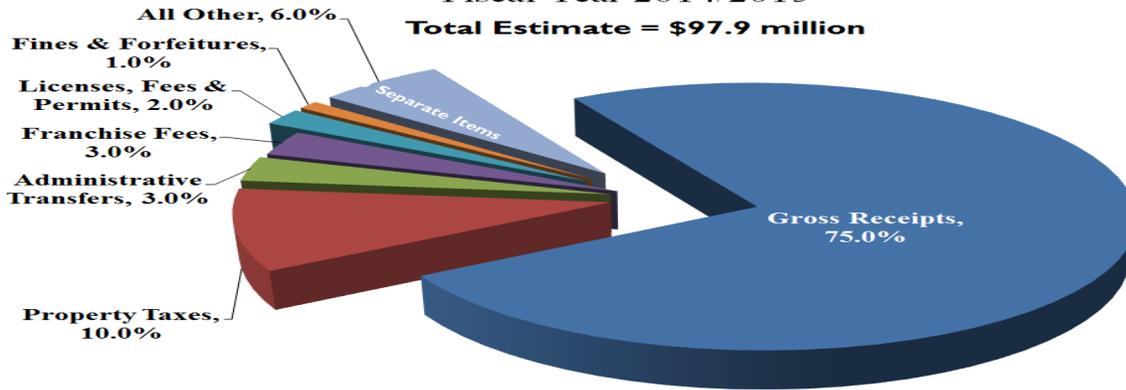
Economic Outlook Overview



Major General Fund Revenues

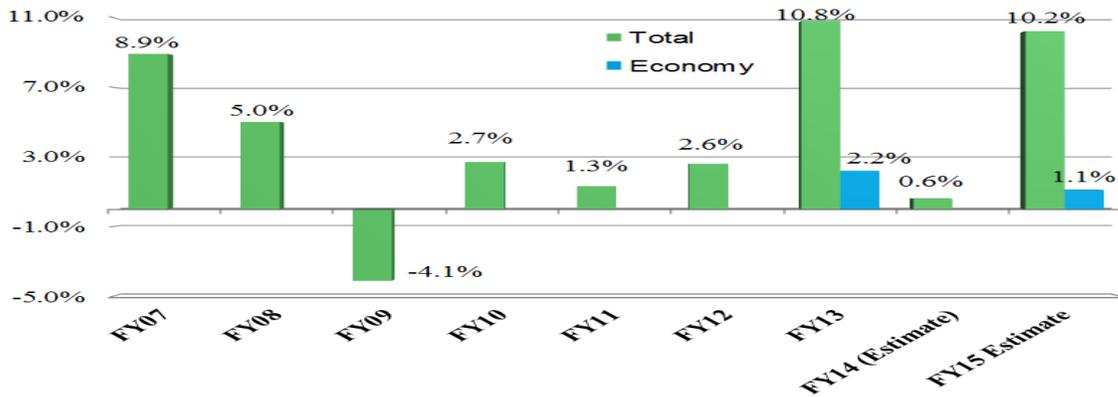
Fiscal Year 2014/2015

Total Estimate = \$97.9 million



Total General Fund Revenue

City of Las Cruces - Percent Change



Las Cruces General Fund Revenue Forecast

General Fund Revenue Source	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Forecast	2014-15 Forecast
Gross Receipts Taxes	58,358,136	55,429,453	55,460,477	55,923,374	57,519,019	66,272,868	62,284,000	73,518,280
Percent Change	8.0%	-5.0%	0.1%	0.8%	2.9%	15.2%	-6.0%	18.0%
Property Taxes	7,402,995	8,157,741	8,821,919	9,239,902	9,276,216	9,861,432	9,947,385	10,150,630
Percent Change	17.0%	10.2%	8.1%	4.7%	0.4%	6.3%	0.9%	2.0%
Payment In Lieu of Property Tax	374,200	569,532	669,450	705,494	755,019	754,203	784,640	808,771
Percent Change	5.7%	52.2%	17.5%	5.4%	7.0%	-0.1%	4.0%	3.1%
Franchise Fees	2,677,024	2,772,546	2,683,038	2,877,683	2,742,676	2,691,014	2,833,853	2,892,619
Percent Change	9.0%	3.6%	-3.2%	7.3%	-4.7%	-1.9%	5.3%	2.1%
Payment In Lieu of Franchise Fees	1,199,817	1,034,886	1,020,863	1,109,511	1,127,128	1,136,736	1,216,800	1,253,304
Percent Change	1.0%	-13.7%	-1.4%	8.7%	1.6%	0.9%	7.0%	3.0%
Administrative Transfers	1,886,062	1,902,991	1,970,783	3,115,539	2,936,128	2,946,156	3,124,106	3,237,545
Percent Change	1.7%	0.9%	3.6%	58.1%	-5.8%	0.3%	6.0%	3.6%
Fines & Forfeitures	1,283,067	1,286,467	1,300,703	1,131,436	979,976	741,164	768,820	778,083
Percent Change	-32.5%	0.3%	1.1%	-13.0%	-13.4%	-24.4%	3.7%	1.2%
Permits, Fees & Licenses	1,170,625	707,246	670,291	800,058	695,294	1,746,462	1,574,955	1,614,107
Percent Change	-42.6%	-39.6%	-5.2%	19.4%	-13.1%	151.2%	-9.8%	2.5%
Operating Transfers In	805,399	165,309	1,841,235	405,477	100,159	243,014	2,750,246	73,519
Percent Change	170.1%	-79.5%	1013.8%	-78.0%	-75.3%	142.6%	1031.7%	-97.3%
All Other	2,689,680	2,635,918	2,213,340	2,355,369	3,577,704	1,896,201	3,513,884	3,490,092
Percent Change	-26.9%	-2.0%	-16.0%	6.4%	51.9%	-47.0%	85.3%	-0.7%
Total	77,847,005	74,662,089	76,652,099	77,663,843	79,709,319	88,289,250	88,798,689	97,816,950
Change: Dollar	3,730,050	(3,184,916)	1,990,010	1,011,744	2,045,476	8,579,931	509,439	9,018,261
Percent	5.0%	-4.1%	2.7%	1.3%	2.6%	10.8%	0.6%	10.2%



Economic Outlook Overview



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2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

2014-15 Executive Summary

The Operating Budget for 2014-15 totals \$254.8 million, with revenues for the year forecasted at \$223.8 million. When the fiscal agencies are factored in, the Operating Budget totals \$272.7 million for 2014-15, while the revenue is forecasted at \$237.1 million.

Tax (GRT) (Placed in the General Fund) and the inclusion of the City's Public Safety GRT which increments the General Fund.

Special Revenue Funds are decreasing by \$6.1 million or 16.7 percent; this is due to the re-allocation of the Public Safety GRT

City of Las Cruces 2014-15 Budget Summary

	Revenues	Expenditures
City Budget	\$ 223,777,898	254,752,271
Governmental Funds	\$ 135,043,205	139,717,270
General Funds	99,034,054	91,737,823
Special Revenue Funds	30,283,830	20,951,090
Debt Service Funds	934,012	11,258,873
Capital Project Funds	4,791,309	15,769,484
Proprietary Funds	\$ 88,737,693	115,035,001
Enterprise Funds	79,097,587	104,703,621
Internal Service Funds	9,637,106	10,331,380
2014-15 Adopted Budget	\$ 237,099,773	272,703,359
Fiduciary Funds	\$ 13,321,875	17,951,088
Agency Funds	13,205,063	17,420,071
Trust Funds	116,812	431,017

REVENUE

The table on the following page shows the total operating revenues the City foresees receiving for the remainder of 2013-14 as well as those budgeted for 2014-15.

When comparing the 2013-14 Original Budget to the 2014-15 Adopted Budget it indicates that the City will receive a total of \$223.8 million in 2014-15, a \$2.4 million or 1.1 percent increase over the prior year's Budget. Revenues for General Funds show a 12.5 percent or \$11.0 million increase in comparison to the 2013-14 Budget. The primary increase in General Funds is the adoption of Hold Harmless Replacement Gross Receipts

increment into the General Fund, the ending of the Federal Emergency Management Agency (FEMA) Staffing for Adequate Fire and Emergency Response 2011-12 Grant award, and in 2013-14 the City Council elected not to renew the Redflex Traffic System contract.

Capital Project Funds in comparison to the prior year adopted budget indicates a 25.8 percent or \$1.7 million decrease. This is due to the completion of Capital Improvement Projects, as well as a change in accounting methodology on placement of Gross Receipt Tax Increments that are utilized to fund capital projects. They will now be recognized in Special Revenue Funds and transferred out of the Capital Project Funds.



Executive Summary



REVENUE SUMMARY - By Fund Type

2013-14 Original Budget and 2014-15 Budget

Expenditures (In Thousands of Dollars)

	2012-13 Actual	2013-14 Budget	2013-14 Budget	2014-15		
				Budget	Amount Change	Percent Change
General Funds	\$ 85,606.6	\$ 79,199.4	\$ 88,031.0	\$ 99,034.1	\$ 11,003.1	12.5%
Special Revenue Funds	24,176.4	30,782.4	36,363.6	30,283.8	(6,079.8)	-16.7%
Debt Service Funds	633.6	983.2	964.1	934.0	(30.1)	-3.1%
Capital Project Funds	17,670.5	2,943.3	6,460.8	4,791.3	(1,669.5)	-25.8%
Utility Enterprise Funds	68,941.2	68,870.3	75,351.7	74,422.5	(929.2)	-1.2%
Enterprise Funds	3,822.0	3,299.8	4,349.0	4,675.0	326.0	7.5%
Internal Service Funds	8,440.3	9,306.3	9,876.9	9,637.1	(239.8)	-2.4%
	\$ 209,290.6	\$ 195,384.7	\$ 221,397.1	\$ 223,777.8	\$ 2,380.7	1.1%

MUNICIPAL LOCAL OPTION GROSS RECEIPTS TAXES

2013-14 Original Budget and 2014-15 Budget

Expenditures (In Thousands of Dollars)

	2012-13 Actual	2013-14 Projected	2013-14 Budget	2014-15		
				Budget	Amount Change	Percent Change
Municipal Gross Receipts Tax (GRT)	\$ 33,193.0	\$ 34,465.0	\$ 34,465.0	\$ 33,431.0	\$ (1,034.0)	-3.0%
Hold Harmless Replacement GRT	-	-	-	7,402.0	7,402.0	
Infrastructure GRT	6,638.0	6,894.0	6,894.0	6,678.0	(216.0)	-3.1%
Capital Outlay GRT	-	-	-	-	-	
Environmental GRT	1,660.0	1,731.0	1,731.0	1,669.0	(62.0)	-3.6%
Quality of Life GRT	-	-	-	-	-	
Reg. Spaceport GRT	-	-	-	-	-	
Higher Educ. Fac. GRT	-	-	-	-	-	
TIDD GRT	596.0	633.0	633.0	590.0	(43.0)	-6.8%
	\$ 42,087.0	\$ 43,723.0	\$ 43,723.0	\$ 49,770.0	\$ 6,047.0	13.8%

Utility Funds (Enterprise Funds) indicates a \$0.9 million or 1.2 percentage decrease in comparison. This is due to Utility accounting staff bringing their revenue budget projections into better alignment with prior year trending. The Transit section

(Enterprise Funds) also rehabilitated the way-in-which they account and Budget for fiscal year 2014-15; in doing this they indicate a \$0.3 million or 7.5 percent increase in revenue for 2014-15 in comparison to 2013-14. This change was done to



Executive Summary



stream line the tracking and accounting of Federal Transit Administration funding, as well as other Transit grants.

When comparing budget years for Internal Service Funds a \$0.2 million or 2.4 percent decrease in revenue is indicated. The major fund under governmental type is the Fleet Fund; for 2014-15 the Fleet Staff and City Management Analyst's re-aligned revenue projections to align with recovered costs for services to City departments.

GENERAL FUND

General Fund revenues provide a picture representative of the local economy. These revenues are of particular interest as they fund basic city services. The table on the following page provides a summarized outlook for major General Fund revenues.

As the City and its residents slowly recover from the economic recession, the City will see some signs of improvement in the General Fund revenue sources. Several of the largest revenue sources in the General Fund are susceptible to fluctuations of economic variables. As an example, continued weakness and stagnation in home prices is adversely affecting property tax receipts. However, the City's gross receipt taxes, franchise fees, PILT, and fines and forfeitures revenues appear to be increasing in step with the economic recovery.

Beginning July 1st of 2014, the Las Cruces gross receipts tax increment will increase by 3/8 of one percent due to the enactment of the Hold Harmless Replacement GRT increment. This will increase the City's imposed rate from 1.5625 percent to 1.9375 percent; generating additional \$7.4 million in revenue over the 10 month period it will be established in 2014-15 (there is a two month delay in recoupment).

In 2014-15, it is expected that property taxes will be roughly \$10.2 million, or 2.0 percent above the projection for 2013-14. This equates roughly a 0.01 percent estimate increase in the assessed valuation (as provided by the County Assessor) that is partially offset by new construction that has occurred over the year. The median single family home price in Las Cruces is currently \$153,713, which is down 2.9 percent over the same time a year ago.

Property taxes tend to lag behind the rest of the economy, as tax revenue for the upcoming fiscal year is based on assessed values from January. Thus, the taxes to be received for Fiscal Year 2014-15 are based on assessed values as of January 1, 2014.

NMSA Section 7-36-21.2, adopted in 1978, limits the annual increase in assessed value for property. Under this limitation, residential property shall be valued at its current and correct value in accordance with the provisions of the NM Property Tax Code; provided that for the 2001 and subsequent tax years, the value of a property in any tax year shall not exceed the higher of 103 percent of the value in the tax year prior to the tax year in which the property is being valued or 106.1 percent of the value in the tax year two years prior to the tax year in which the property is being valued. Thus, property taxes tend to grow slowly unless there is a significant amount of housing activity. In the past decade, the city has seen robust growth in property taxes due to new development (mainly on the East Mesa), high turnover of existing homes, and double-digit growth in housing prices.

Changes in Gross Receipts Tax revenue align more closely with changes in the overall condition of the economy, and are expected to increase as the current economic recovery gains steam. Gross Receipts Taxes are forecasted to total \$40.8 million (\$33.4 million in GRT and an additional \$7.4 million from the Hold Harmless Replacement GRT) with a State Shared GRT at \$33.1 million. The \$40.8 million expected to come directly into the General Fund is 36.8 percent or \$11.0 million higher compared to the 2013-14 projection. The Municipal Gross Receipts Tax, which is utilized for general purpose is forecasted at \$34.1 million; this is 28.7 percent higher than the projected \$26.5 million for 2013-14. The primary reason for this increase is the enactment of the Hold Harmless Replacement Tax increment, which was established to offset the State Legislative decision to phase out Hold Harmless State Shared increments. The new tax increment will go into effect on July 1, 2014; with the first disbursement to the City in September of 2014. The \$7.4 million distribution to the City for fiscal year 2014-15 is calculated on a 10 month basis.

The Infrastructure Gross Receipts Tax is dedicated to various infrastructure improvements and general purposes and is estimated at \$6.7 million, or 101.6 percent higher than the projection for 2013-14. The primary increase is due to the re-alignment of Public Safety GRT that was placed in a Special Revenue Fund in the General Fund starting in 2014-15 that totals \$3.3 million.

The Environmental Gross Receipts Tax is dedicated to construction, acquisition, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and/or related facilities.

At this time, the City of Las Cruces has no Gross Receipts tax options implemented for Capital Outlay, Quality of Life, Regional Spaceport, or Higher Education Facilities.



Executive Summary



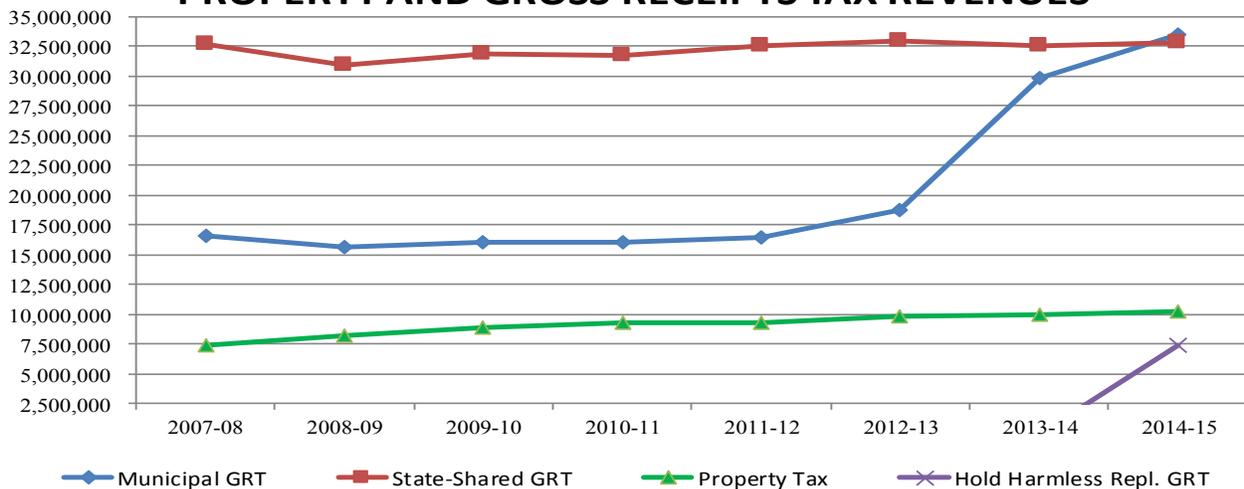
GENERAL FUND REVENUES

2013-14 Projected and 2014-15 Estimates

Revenue (In Thousands of Dollars)

	2012-13 Actual	2013-14 Projected	2014-15		
			Budget	Amount Change	Percent Change
Municipal GRT	\$ 18,792.8	\$ 29,817.0	\$ 40,796.3	\$ 10,979.3	36.8%
Hold Harmless Replacement GRT	-	-	-	-	0.0%
State Shared GRT	32,864.2	32,467.0	32,722.0	255.0	0.8%
Property Taxes	9,861.4	9,947.4	10,150.6	203.2	2.0%
Payment In Lieu Of Property Tax	754.2	784.6	808.8	24.2	3.1%
Franchise Fees	2,691.0	2,833.9	2,892.6	58.7	2.1%
Payment In Lieu Of Franchise Fees	1,136.7	1,216.8	1,253.3	36.5	3.0%
Licenses, Fees & Permits	1,746.5	1,575.0	1,614.1	39.1	2.5%
Fines and Forfeitures	741.2	768.8	778.1	9.3	1.2%
Charges for Services	1,950.0	2,671.0	2,674.0	3.0	0.1%
Intergovernmental	2,946.2	3,124.1	3,237.5	113.4	3.6%
Miscellaneous Revenues	(53.8)	842.8	816.1	(26.7)	-3.2%
Operating Transfers In	3,834.7	2,750.2	73.5	(2,676.7)	-97.3%
	\$ 77,265.1	\$ 88,798.6	\$ 97,816.9	\$ 9,018.3	10.2%

PROPERTY AND GROSS RECEIPTS TAX REVENUES



The third highest General Fund revenue source is Franchise Fees—one of the more volatile revenue sources. Franchise Fees are paid by certain industries within the city limits that use right-of-way to conduct their business. The city currently has agreements with solid waste services, gas and electric services, cell sites, fiber optic antenna systems, and cable TV providers. Franchise Fees are estimated at \$2.9 million or 2.1 percent higher than the projected figure for 2013-14. This increase is primarily due to growth in the City.

Licenses, Fees and Permits Fees are forecasted at \$1.6 million for 2014-15 - a \$39.1 thousand or 2.5 percent increase from

the 2013-14 projection. The primary reason for this decrease continues to reside in the subdivision fees, which continue to show signs of slow growth in the development of plats and subdivision within the City limits; also, permits for multi-family housing are expected to raise in 2014-15. Fines and Forfeitures are projected to increase by 1.2 percent in 2014-15 to \$0.8 million; this increase is based primarily on population growth.

Charges for Services Fees are sources of revenue that include pro-rated charges and revenue from various city divisions that charge for services rendered. These include fees for city pools, fitness classes, senior and youth programs, art and museum, and



Executive Summary



police services. Total revenues from Charges for Services are estimated at \$2.6 million, this is approximately 0.1 percent increase when compared to 2013-14 projections.

Intergovernmental reimbursement charges are forecasted to be \$3.2 million for 2014-15 this is 3.6 percent higher than 2013-14 projections; this is due to the annual increase. Payment In Lieu of Tax Fees are received from federal, state and local governmental units to compensate taxing jurisdictions when normally taxable property is exempt from property and/or franchise taxes. The method used to calculate and allocate a payment in lieu of tax depends on the sources of the payment. For 2014-15, Payment In Lieu of Property and Franchise taxes are estimated at \$2.1 million or 3.0 percent higher than the \$2.0 million projected for 2013-14.

Miscellaneous Revenues include vehicle license investment earnings, sale of property and/or material, and other revenues. The estimate for Fiscal Year 2014-15 totals \$0.8 million - a \$26.7 thousand or 3.2 percent decrease from the prior year. This is primarily due to a one-time event in sale of city property in 2013-14 that increased the projection amount.

Overall, General Fund revenues are expected to be up 10.2 percent for FY 2014-15. This percentage increase can be broken into two segments. First, 14.6 percent of the estimated increase is due to Gross Receipts Tax, Property Taxes, Franchise Fees, Payment In Lieu of Fees, and Intergovernmental reimbursements. Secondly, the 30.8 percent decrease is due to the remaining transfer in of the Gross Receipts Tax Income Fund.

Due to the slow development and pace of the economic recovery, it will be increasingly more difficult to produce double-digit growth in revenue. Therefore, limited growth in the economy is anticipated in the next fiscal year and beyond.

Other Funds

Revenues from [Special Revenue Funds](#) (page 114) are expected to come in at \$30.3 million in 2014-15, this is a \$6.1 million decrease from 2013-14. Special Revenue Funds are those supported by specific revenue streams such as:

- Community Development (Community Development Block Grants, Affordable Housing (HUD), and Juvenile Programs)
- Parks & Recreation (Parks & Recreation venues and donated gardens)

- Community & Cultural Services (Senior Programs, Convention & Visitors Bureau (CVB), and Las Cruces Convention Center)
- Public Safety (Municipal Court Programs, Police Programs, and Fire Programs)
- Public Works (Street and Flood Control Projects, and Downtown TIDD Projects)
- Legislative (MMC Lease)
- Utilities (Griggs Walnut Plume and Environmental)
- All Other (Equipment Grants, State and Federal Stimulus Grants)

Out of the \$6.1 million decrease, approximately \$5.3 million is easily identifiable. All of the \$5.3 million is identifiable as Public Safety occurrences; they are as follows: the Public Safety GRT revenue being moved to the General Fund, the ending of the Federal FEMA Staffing for Adequate Fire and Emergency Response 2011-12 Grant award, the winding down of 2009 COPS Hiring Recovery Program (CHRP) grant which ends at the end of 2014-15, and in 2013-14 the City Council elected not to renew the Redflex Traffic System contract.

[Capital Project](#) fund revenue for 2014-15 is estimated at \$4.8 million or 25.8 percent lower than the budget for 2013-14. This is due to the change in accounting methodology in 2014-15 in which State Appropriation funding and/or Bond/Loan issuance will not be realized until accepted by Governing Body. The 2015-16 Capital Improvement Plan has roughly \$32.0 million included in it for capital projects that possibly will be accepted in 2014-15. Another reason for the decrease is due to capital projects being completed in 2013-14, which are not re-occurring capital projects.

[Enterprise](#) (page 115) fund revenues are estimated at \$79.1 million for fiscal year 2014-15, this is \$0.6 million or 0.8 percent lower than the 2013-14 projection.

Las Cruces Utility Enterprise funds are similar to a business, in that rates are charged to support the operations that supply the service. Utility Enterprise funds include Gas, Water, Wastewater, and Solid Waste Management. Utility Enterprise funds revenues are projected to decrease by \$0.9 million; this is primarily due to decreases for Gas, Water, and Wastewater funds. Solid Waste revenues are estimated to remain relatively flat with some negligible growth as population increases.



Executive Summary



Shared Services (Administrative) is estimating total revenue at \$9.4 million, this is \$0.4 million lower than the prior fiscal year budget. Shared Services relies on transfers from the other Utility Enterprise funds to cover expenses that benefit all Utilities. The reduction in revenues reflects savings on expenditures, thus lowering the necessary transfers.

Gas Enterprise fund revenue is estimated at \$25.1 million, a 1.5 percent or \$0.4 million decrease over the prior fiscal year Budget. This revenue decrease reflects a reduction in the revenues from commodity natural gas sales while the revenue from customers is expected to be close to the prior fiscal year. The City of Las Cruces natural gas section operates and manages a gas system consisting of over 1,000 miles of gas and service lines, and provides service to approximately 39,000 combined residential, commercial and industrial meter connections.

The **Water** Enterprise fund revenue estimate is projected to be \$16.4 million, a decrease of \$0.1 million, or 0.8 percent under the prior fiscal year budget. In addition to paying for wholesale and fixed water costs, 2014-15 Operating Budget includes funding for replacement of Las Cruces water infrastructure and ongoing meter replacements. This section produces approximately 7.1 billion gallons of clean, safe drinking water annually, through the utilization of two deep aquifers (Mesilla and Jornada Bolson's). This also maintains 30 wells (includes active and inactive), 13 storage tanks, 10 booster stations, approximately 30 regulating valves, and roughly 600 miles of underground water lines. Revenues reflect a decrease in water sales, in part, due to water conservation efforts.

Estimated revenues for **Wastewater** are \$12.0 million, this is 1.1 percent or \$0.1 million lower than the prior fiscal year budget. The Wastewater section maintains approximately 360 miles of sewer lines and eight lift stations. The city's Jacob A. Hands Wastewater Treatment Facility treats roughly 3 billion gallons of sewage per year. In 2010, the East Mesa Reclamation Plant became operational; this is a million gallon per day facility. Through this advanced treatment process, the Reclamation Plant cleans and purifies wastewater to meet or exceed water quality standards for "purple pipe" irrigation of nearby parks, golf course, and a local high school. The Las Cruces wastewater facilities have implemented a very successful composting process, converting sewage sludge to high-quality beneficial class "A" compost which is available to the public at no cost. At this time revenues are expected to decrease slightly due to water conservation efforts.

The City's **Solid Waste** Management section provides containers to approximately 31,000 residents and 2,100 commercial customers. This accounts for the disposal of roughly 1,400 tons of trash per week. The Solid Waste Management section uses a one-person collection vehicle that

collects refuse and take an active role in working with the South Central Solid Waste Authority (SCSWA) to promote recycling in the City of Las Cruces. The total estimated revenues for 2014-15 is \$11.7 million or 0.3 percent higher than the 2013-14 Budget of \$11.6 million. Revenue increase estimates are based on population growth.

Transit fund revenues are estimated at \$4.7 million, an increase of \$0.3 million from the 2013-14 budget of \$4.3 million. The reason for this increase in revenue is due to the Federal Transit Administration (FTA) population projection based on the 2010 Census for the City of Las Cruces. Currently the City's RoadRUNNER Transit system provides transportation within the city limits; these are Fixed Route and the Dial-A-Ride services. The Fixed Route service stays on specific routes throughout the City, while the Dial-A-Ride service provides curb to curb services for people with Disabilities and senior citizens over the age of 60.

Internal Service (page 116) funds show revenues of \$9.6 million for 2014-15 a decrease of approximately \$0.2 million or 2.3 percent, from the 2013-14 budget. This is primarily due to Fleet Staff, with the help of City Management Analyst, re-aligning revenue sources to customer service charges to City Departments.

Internal Service funds provide services within the City itself, and include programs such as Fleet Services (Transportation), Unemployment Reserve, Employee Health, and Workers Compensation (Human Resources), Liability Claims and General Liability (Legal). Departments pay for services provided to them by these funds; therefore, the rates charged for the services are based on the cost to provide the services. The goal of the City Internal Service Funds is to match their budgeted expenses with charges to the departments, after allowing for a certain level of reserves within the fund.

Trust and Agency (page 117) funds indicate revenues are expected to total \$13.2 million for the upcoming fiscal year, an increase of 1.0 percent when compared to 2013-14 budget. Trust and Agency funds are used to account for assets held by the City in a trustee or custodial capacity. The City of Las Cruces is the Fiscal Agent for the following entities:

- * Mesilla Valley Regional Dispatch Authority (MVRDA)
- * METRO Narcotics
- * Animal Services Center of Mesilla Valley (ASCMV)
- * South Central Solid Waste Authority (SCSWA)



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EXPENDITURES

The City's Operating Budget for 2014-15 totals \$272.7 million, which signifies a decrease of about \$7.7 million or 2.7 percent as compared to the adopted 2013-14 Budget. The changes in each of the City's sections will be discussed below.

BUDGETARY POLICIES

The City's focus for this fiscal year is providing a balanced budget for the impending fiscal year, maintaining a path toward long-term financial health, and ensuring that estimated costs can be supported by very modest revenue growth. All known and ongoing operating expenses were incorporated into the 2014-15 operating budget, as well as long-term financial forecasts.

Accountable management of City resources includes maintaining a focus on a sustainable future by ensuring the City remains in good financial health. With this in mind, decisions made today will impact future spending levels and although economic conditions seem to be improving the following policies for 2014-15 were established in line with conservative revenue growth estimates:

- Continue to minimize impacts to service levels to our community.
- Maintain the additional 1/12th local reserve requirement in the General Fund.
- No new positions and no growth in maintenance and operations.
- Identify vacant positions and operating reductions in order to offset budget increases.
- Exercise prudence in budgeting. Consider containment measures and budget discretionary items at minimum levels.

BUDGETED EXPENDITURES

Through the application of guidelines and policies, the 2014-15 Operating budget of \$272.7 million was developed.

Position Changes - For 2014-15 the City's full-time workforce is 1,321. This number reflects the elimination of seventeen (17) vacant positions on the City's operations side.

The savings identified were redistributed and utilized to offset re-classifications and new and/or enhancement to city program's.

Additional vacant position have been identified in the 2014-15 budget. These positions provide the departments an opportunity to realize salary savings while still maintaining the vacant position (which can potentially be filled in a future year once the economy improves).

New Facilities - The City has a number of capital projects that are slated to be built over the next five years. As the City completes these projects, the costs of maintaining and operating the facilities (including additional staffing if necessary) are added to departmental operating budgets. Fiscal year 2015-16 is the next identified year the operational impacts should be included into public safety operating budgets with the completion of fire station and police sub-station on the East Mesa.

BUDGET BY FUND TYPE

The table on the top of page 106 indicates the changes in the Operating Budget for 2014-15, as compared to the Adopted Budget for 2013-14.

General Funds represent the largest fund group at 33.6 percent of the total with a budget of \$91.7 million. These funds are of particular importance to Las Cruces because they represent the allocation made for the general operations of the City and because they provide resources for most of the City's basic services, such as City Administration, Fire, Police, Parks, and Community Development. However, this should not diminish the importance of the other operating funds, as they also contribute to the array of services available within Las Cruces. The remainder of this section will provide more information about budgeted expenditures by fund and program.

Special Revenue Funds and **Capital Project Funds** consist primarily of federal, state and local grants totaling \$21.0 million and \$40.1 million respectively, or 7.7 percent and 6.6 percent of the total budget. Debt Service Funds are comprised of allocations used for the payment of long-term (greater than a year) debt and total \$17.9 million or 14.7 percent of the total budget.

In 2013-14 the City's Chief Operation Officer in collaboration with Parks and Recreation, and Transportation Staff evaluated work staff performing design and maintenance on street median



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projects. This evaluation led to the re-organization of three (3) full-time positions to be re-classed from Parks to Street Maintenance.

The City's **Enterprise Funds** present the second largest operating budgets at \$73.7 million or 27.0 percent of the total. These funds primarily consist of the City Utility Departments (Shared Service, Gas, Water and Wastewater, and Solid Waste) with resources derived from user charges and the City's Transit System. **Internal Service Funds** represent \$10.3 million or 3.8 percent of the total budget, while **Fiduciary Funds** (funds in which the City acts as a fiscal agent) total \$18.0 million or 6.6 percent of the over all budget.

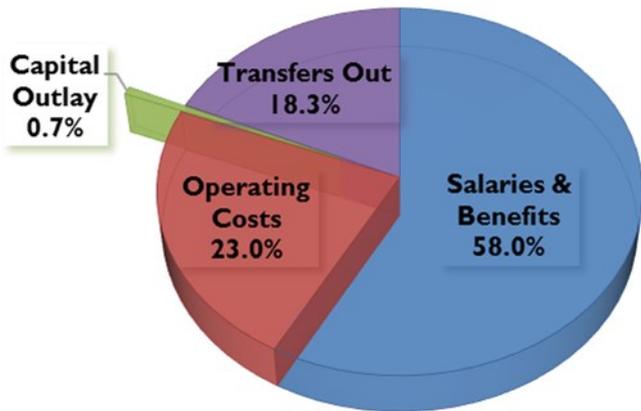
GENERAL FUND

The total budget for the **General Fund** (page 113) for 2014-15 is \$85.1 million, this is 6.5 percent higher than the previous year's original budget of \$79.9 million. The increase can be primarily attributed to reclassification of Public Safety GRT Fund into the General Fund. In the past the City's Accounting staff would prepare a journal entry to move Police (67%) and Fire (33%) expenditures out of the General Fund and into the Public Safety GRT Fund. Another reason for the increase was the inclusion of nine (9) firefighters in 2014-15 due to their Federal Emergency Management Agency (FEMA) Staffing for Adequate Fire and Emergency Response 2011-12 Grant ending in 2013-14; resulting in over \$1.0 million to fund class and compensation implementation in fiscal year 2014-15. Transfers out of the General Fund increased by 48.8 percent to outside funds. These changes are discussed in more detail in the following pages.

The City of Las Cruces was advised on 22th of January 2013 that Public Employees Retirement Association (PERA) contribution will start to increase for employers effective July 1st, 2014. The employer's contribution for PERA in 2014-15 was adjusted by 0.4 percent, and incorporated into each Departmental budget during the budget development process.

Salaries and Benefit costs make up roughly 58.0 percent of the General Fund budget, and so any changes in these costs can have a significant effect on the total budget. The total personnel budget for 2014-15 is \$60.4 million, which is \$ 3.6 million or 6.4 percent higher than the budget of \$56.8 million for 2013-14. The overall increase is primarily due to the inclusion of Public Safety expenditures and nine (9) firefighters due to the termination of the SAFER 2012 grant.

**GENERAL FUND
TOTAL BUDGET - \$104.1 MILLION**



For 2014-15 the PERA contribution increase is projected at approximately \$0.2 million. The Office of Management and Budget did factor these increases into the City Manager's budget for 2014-15.

Operating Costs represent about 23.0 percent of the total General Fund budget, and include the budgets for all program expenses other than personnel, capital outlay and operating transfers. The 2014-15 budget is \$24.0 million or 10.4 percent higher than the \$21.7 million budgeted for 2013-14. This is the primary result of shifting eliminated budgeted vacancy savings to evaluating community service endeavors.

Capital Outlay includes budgeted equipment or other purchases over \$5,000. For 2014-15, three General Fund departments are planning on making purchases totaling \$0.7 million, this is 49.1 percent lower than 2013-14 budget. The primary decrease in this category was \$1.0 million Legislative budget in 2013-14 to distribute on projects within the City as a one-time undertaking.

Operating Transfers are amounts anticipated to be transferred out of the General Fund to another city fund. Transfers included in this year's budget are to the following funds:

- \$0.5 million to the Engineering Service Fund for engineering service appropriated to the General Fund.
- \$0.2 million to the Airport Operation Fund to subsidize operating and maintenance costs.



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2014-15 Annual Budget Compared To 2013-14 Adopted Budget

Expenditures (In Thousands of Dollars)

	2012-13 Actuals	2013-14 Projection	2013-14 Budget	2014-15 Budget	Increase/(Decrease) from 2012-13 Budget	
					Amount	Percent
Expenditures						
General Funds	\$ 76,074.6	\$ 79,199.4	\$ 88,031.0	\$ 91,737.7	\$ 3,706.7	4.2%
Special Revenue Funds	18,105.5	19,504.7	26,208.9	20,951.1	(5,257.8)	(20.1)%
Debt Service Funds	12,234.9	12,488.1	12,611.5	11,258.9	(1,352.6)	(10.7)%
Capital Project Funds	19,681.5	11,133.9	22,932.2	15,769.5	(7,162.7)	(31.2)%
Enterprise Funds	81,646.5	78,004.4	105,297.7	104,703.6	(594.1)	(0.6)%
Internal Service Funds	5,198.8	8,015.4	11,060.5	10,331.4	(729.1)	(6.6)%
City-Wide Funds	\$ 212,941.8	\$ 208,345.9	\$ 266,141.8	\$ 254,752.2	\$ (11,389.6)	(4.3)%

- \$3.5 million to the Vehicle Acquisition Fund for replacement of vehicles and/or pieces of powered equipment.
- \$1.0 million to the Economic Development Fund to promote innovation, entrepreneurship, sustainability and globalization, as well as business attraction and marketing.
- \$0.1 million to Affordable Housing Trust Fund to subsidize operating and maintenance costs.
- \$1.3 million to the Prisoner Care Fund to pay for the housing of municipal prisoners held in the county jail.
- \$0.1 million to the Downtown Revitalization Fund to provide for the redevelopment of the Las Cruces downtown area.
- \$13.6 million to the several Debt Services Funds for principal and interest payments on City bonds and loans including funds. Fiscal Year 2014-15 will see all Debt Service payments consolidated and funds distributed to Debt Service Funds.
- \$2.0 million to the Facilities Improvement Reserve for maintenance and rehabilitation of existing infrastructure.
- \$0.9 million to the Transit Fund as a subsidy for operation of the RoadRUNNER city-wide bus transit system. The decrease is due Transit and Accounting staff re-aligning expenditure charges.
- \$2.6 million is transferred to three fiscal-agency-based Joint Power Agreements between the Authority, the City and Doña Ana County.

Another way of looking at the General Fund budget is by departments. The following pages compare the 2014-15 Operating budget to the amounts adopted in the previous year. A brief description of each department, as well as a summary of significant department changes in the 2014-15 budget are provided.

The **Legislative** section consists of all elected officials (excluding Municipal Judges). The \$0.8 million for 2014-15 is a \$1.1 million lower compared to 2013-14 Budget. This is due to non-recurring capital outlay for specified projects.

Legislative Operating Reserves increased by 62.8 percent or \$4.8 million in 2014-15 in order for the City to be better prepared for unanticipated emergencies, unforeseen program increases from Collective Bargaining Unit agreements, city audit services renewal, and distribution of funds for a class and compensation approved in June of 2013-14.

The **Municipal Court** section consist of two elected officials plus court staff. The \$1.2 million for 2014-2015 is 28.8 percent lower than the 2013-14 budget of \$1.6 million. This is due to additional managed reduction being placed in their budget to align with prior year expenditure trends.

The **Administrative (City Management)** section includes the City Manager, Assistant City Managers (COA and COO), Internal Audit and Risk Management, and the Public Information Office. The budget increased by 4.1 percent or \$0.1 million in 2014-15 compared to the 2013-14 budget of \$1.4 million. This increase is due to the re-classification of an outside position to Administration, to create an Economic Development Specialist position. Operating expenditures were increased for the Economic Development section. Note: the Office of Management and Budget (OMB) is part of the Administration



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General Fund (1000) Balance Analysis

(In Thousands of Dollars)

Revenue Source	2012-13 Actuals	2013-14 Projection	2013-14 Budget	2014-15 Budget	Increase/(Decrease) from 2013-14 Budget	
					Amount	PGrcGnt
Resources						
General Fund	20,618.1	19,159.5	19,159.5	22,494.0	3,334.5	17.4%
Other General Funds	7,147.4	8,708.8	8,708.8	4,996.0	(3,712.8)	(42.6)%
Total Beginning Balances	27,765.5	27,868.3	27,868.3	27,490.0	(378.3)	(1.4)%
General Fund	45,990.2	86,048.4	87,559.0	97,743.4	10,184.4	11.6%
Operating Transfers In	42,299.0	2,750.2	853.4	73.5	(779.9)	(91.4)%
Total Revenues	88,289.2	88,798.6	88,412.4	97,816.9	9,404.5	10.6%
Total Resources	\$ 116,054.7	\$ 116,666.9	\$ 116,280.7	\$ 125,306.9	9,026.2	7.8%
Expenditures						
Legislative	734.9	800.5	1,858.4	800.5	(1,057.9)	(56.9)%
Legislative Reserve	1,572.6	2,028.6	2,969.4	4,835.6	1,866.2	62.8%
Judicial	1,113.7	1,159.2	1,618.8	1,152.1	(466.7)	(28.8)%
Administration	2,949.8	2,650.9	2,967.4	3,089.9	122.5	4.1%
Legal	1,181.5	1,304.2	1,439.2	1,354.5	(84.7)	(5.9)%
Human Resources	929.6	984.9	1,040.3	995.5	(44.8)	(4.3)%
Financial Services	2,750.9	2,729.3	3,106.8	2,992.1	(114.7)	(3.7)%
Information Technology	3,697.5	3,579.9	3,906.4	4,200.5	294.1	7.5%
Transportation	4,721.6	4,694.1	5,189.7	5,088.7	(101.0)	(1.9)%
Parks & Recreation	7,902.1	8,650.8	9,628.6	9,801.5	172.9	1.8%
Community Development	2,770.7	3,088.2	3,348.8	3,294.1	(54.7)	(1.6)%
Community & Cultural Services	5,249.3	4,766.0	5,580.5	5,524.3	(56.2)	(1.0)%
Public Works	5,440.7	5,471.9	5,409.0	5,614.1	205.1	3.8%
Police Services	19,837.2	21,843.7	22,000.5	24,470.4	2,469.9	11.2%
Fire Services	9,708.7	9,839.1	9,786.7	11,852.5	2,065.8	21.1%
Operating Transfers Out	13,035.2	11,873.0	13,268.4	19,062.2	5,793.8	43.7%
Total Expenditures	83,596.0	85,464.3	93,118.9	104,128.5	11,009.6	11.8%
Accrual Adjustments	(4,590.4)	(3,712.6)	4,328.2		(4,328.2)	(100.0)%
Ending Fund Balance	\$ 27,868.3	\$ 27,490.0	\$ 27,490.0	\$ 21,178.4	\$ (6,311.6)	(23.0)%
Required Reserves:						
State Required 1/12th	6,966.4	7,122.0	7,711.3	8,091.2	379.9	4.9%
City of Las Cruces 1/12th	6,966.4	7,122.0	7,711.3	8,091.2	379.9	4.9%
Un-Reserved Balance	\$ 13,935.5	\$ 13,246.0	\$ 12,067.4	\$ 4,996.0	\$ (7,071.4)	(58.6)%

section; However, it's budget is technically part of the Financial Services section for 2014-15.

The **Legal Services** section includes the City Attorney's Office, City Clerk's Office, and Document Services. The budget for 2014-15 is \$1.4 million, and represents a 5.9 percent decrease compared to 2013-14.

The **Human Resources** section includes the Benefit Coordinator, EAP Coordinator, EEO/ADA Coordinator, Training Support Specialist, Organizational Development Coordinator, and HR Representatives. The 2014-15 budget is

roughly \$1.0 million, or 4.3 percent lower than the 2013-14 budget.

The **Financial Services** section includes Accounting, Grant Administration, Purchase Services, City Treasurer's Office, and the Office of Management and Budget. The 3.7 percent decrease in this section is due primarily to vacant positions, and the way they are budgeted for in 2014-15. The budget for 2014-15 is \$3.0 million.

The **Information Technology** section includes Network & System Services, Data System Management, Support Services,



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and GIS Services. The section increased their bottom line by 7.5 percent for 2014-15; 2014-15 budgeted \$4.2 million compared to \$3.9 million for 2013-14. The increase is due to funds being placed in the Department to help assist with the purchase of capital equipment for a fiscal agency's relocation.

The **Transportation Services** section which was created in Fiscal Year 2011-12. This section includes the following sub-departments: Fleets Services, Transit Services, Airport Operations, Traffic Engineering, and Street Maintenance. The budget for 2014-15 is \$5.1 million, this is 1.9 percent lower than the 2013-14 budget.

The **Parks & Recreations** section includes the following divisions: Aquatics, Athletics, Park and Ball field Maintenance, Recreation, and ROW Construction. The departments 2014-15 budget is \$9.8 million. This is 1.8 percent higher than the \$9.6 million budgeted for in 2013-14. This is due to the re-organization of the City's Weed and Seed, and Juvenile Citations program. Both programs fall under Parks and Recreations to create Youth Services, which promotes comprehensive programs that meet the growing needs of the youth in the community.

The **Community Development** sections operating budget for 2014-15 decreased by 1.6 percent to a budget level of \$3.3 million. For 2014-15, this decrease is due to the re-organization of the City's Juvenile Citations program to Parks and Recreation. This section includes the following divisions:

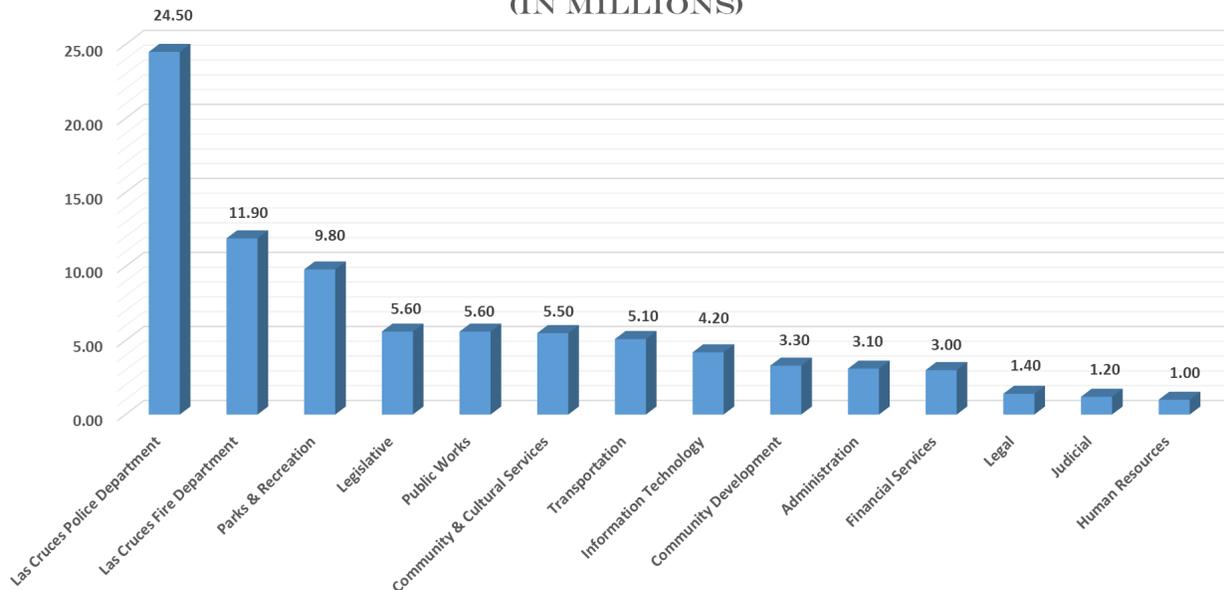
Building and Development Services, Neighborhood Services, and Planning/MPO.

The **Community & Cultural Services** section was formerly know as Public Services. This section encompasses the following units: Convention and Visitors Bureau, Library Services, Museum Services, and Senior Programs. For 2014-15, the decrease of 1.0 percent was due to reductions of a Senior Program recreation grant component in 2014-15.

The **Public Works** section operating budget for 2014-15 is \$5.6 million, or 3.8 percent higher than the prior fiscal year. This section includes the following: Contract Administration, Engineering Services, Facility Management, Land Management, and Project Development.

The **Police Services** section strives to enhance the quality of life for City residents and visitors through effective crime reduction, preservation of peace, and responsiveness to social changes in the community. This section's budget increased by 11.2 percent or \$2.5 million in 2014-15. The increase is due to proceeds changing in the way the Police handle the deposit of Public Safety Gross Receipt Tax proceeds. Starting in 2014-15, these proceeds will be received into the General Fund no longer requiring a monthly journal entry to re-allocate expenses to a Special Revenue Funds. Weed and Seed was re-organized out of the department and placed into the Youth Service section of Parks and Recreation.

2014-15 GENERAL FUND EXPENDITURES BY DEPARTMENT (IN MILLIONS)





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The **Fire Services** section is committed to safely providing customer service, fire protection, and education, while maintaining the highest regard for the community. In 2014-15, the Fire Department's budget increased by \$2.1 million. This is a 21.1 percent increase that was due to nine (9) firefighters that were on a FEMA 2012 SAFER grant, ending in 2013-14. They are now budgeted for in the 2014-15 operating budget. The other piece of this increase is due to the change in the way the City handles the deposit of Public Safety Gross Receipt Tax proceeds. Starting in 2014-15, these proceeds will be received into the General Fund no longer requiring a monthly journal entry to re-allocate expenses to a Special Revenue Funds.

Non-departmental (**Operating Transfers Out**) expenses include transfers previously discussed. A 43.7 percent increase in 2014-15, is primarily due to the distribution of the \$7.4 million in Hold Harmless Replacement Gross Receipt Tax revenue the City is schedule to receive. This distribution will go to various funds outside the General Fund, to be set aside for possible vehicle acquisitions, facility improvements, economic development, and/or administrative costs to the State of New Mexico. Another factor is the consolidation of Debt Service principal and interest payments scheduled to be transferred out of the General Fund.

A history of the General Fund's budgeted expenditures is reflected in the chart on the proceeding page. As indicated, the City began to slow its expenditure growth after 2008-09. This was due to the economic slowdown, and the subsequent recession. As can be seen in the chart, the budget for FY 2009-10 was 7.5 percent less than the prior year. Since that year, the

City has not had any further reductions. In fact in 2010-11, the adopted budget increased by 7.0 percent. This was due to the re-organization of the Information Technology Fund into the General Fund. In 2014-15, expenditures are estimated to increase from the prior years adopted budget by 11.8 percent. This is once again due to the re-alignment of the City's Fire and Police Department expenditures staying in the General Fund, instead of being moved-out to the Public Safety GRT Fund.

CHANGES IN OTHER FUNDS

Special Revenue funds (page 114) are budgeted at \$21.0 million in 2014-15, this is roughly \$5.3 million or 20.1 percent lower than the prior year. The primary source of this reduction is the City's Public Safety Gross Receipt Tax increment, and supporting expenditures moving into the General Fund in 2014-15; this accounts for approximately \$3.4 million. Some of the other factors for this decrease is the ending of the FEMA 2012 SAFER grant, and the discontinuation of the Safe Traffic Operations Program that was funded from proceeds received from red-light enforcement cameras contracted by Redflex.

Debt Service Funds in 2014-15 total \$17.9 million. This is approximately \$1.3 million or 7.1 percent lower than the 2013-14 budget. This amount reflects refunding bonds, and loan call dates, as well as favorable economic interest rates.

Capital Project Funds are budgeted at \$40.1 million. This is 16.1 percent lower than the prior years budget. This decrease is the result of a significant number of capital projects being either completed or closed in 2013-14. Some of these projects are related to the following: Street and Flood Control projects,

GENERAL FUND - Full-Time Position

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 ADOPTED	Increase or (Decrease)	2013-14 REVISED	Increase	Decrease	2014-15 Proposed
Legislative	7.00	7.00	7.00	7.00	-	7.00	-	-	7.00
Municipal Court	29.00	29.00	29.00	29.00	(3.00)	26.00	-	-	26.00
Administration	15.00	16.00	23.00	23.00	-	23.00	1.00	-	24.00
Legal	16.00	11.00	11.00	11.00	2.00	13.00	-	-	13.00
Human Resources	13.00	17.25	12.90	12.90	(0.15)	12.75	-	-	12.75
Finance	50.75	48.80	48.78	48.78	(0.78)	48.00	-	1.28	46.72
Information Technology	32.00	31.00	32.00	32.00	(4.00)	28.00	-	-	28.00
Facilities	147.00	146.00	-	-	-	-	-	-	-
Parks & Recreation	-	-	100.00	100.00	1.00	101.00	10.00	12.00	99.00
Transportation	-	-	33.00	33.00	1.50	34.50	-	-	34.50
Community Development	27.05	21.69	21.69	21.69	26.70	48.39	0.83	10.00	39.22
Community & Cultural Services	72.16	72.15	72.15	72.15	(7.19)	64.96	2.00	1.00	65.96
Public Works	45.00	42.00	57.80	57.80	(3.00)	54.80	2.00	1.00	55.80
Police	266.00	266.00	267.00	267.00	-	267.00	-	2.00	265.00
Fire	124.15	124.15	124.15	124.15	3.85	128.00	9.00	-	137.00
Total General Fund	844.11	832.04	839.47	839.47	16.93	856.40	24.83	27.28	853.95



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General Fund Budgeted Expenditures (In Millions)



Griggs Walnut Plume (EPA) project, Housing and Urban Development (HUD) projects, Water, Wastewater, Solid Waste, and the City's Transit Intermodal Center.

Utility Enterprise funds (page 115) are budgeted at \$69.0 million in 2014-15, a decrease of \$0.2 million or 0.3 percent from the 2013-14 budget.

The **Gas Services** operational budget is \$24.0 million, or 2.0 percent lower than the \$24.5 million dollar budget in 2013-14. This is due to a decrease in the total cost of acquiring natural gas for commodity sales. Gas Services in 2014-15 has \$6.3 million budgeted for gas development, and rehabilitation for high and low pressure capital projects.

Water operations increased by roughly \$0.5 million, or 3.9 percent from the 2013-14 budget. This was due primarily to increased transfers for capital projects. Personnel, Operating, Capital, and Debt Service all decreased from the prior fiscal year budget. Capital Projects for Water Services has decreased by \$1.3 million for projects due to a reduction in funding from other sources.

Wastewater operations are projected to increase by approximately \$0.2 million or 1.6 percent from the prior fiscal year. Capital Project for Wastewater Services is decreasing by \$0.1 million for Street Utility, and Treatment Plant rehabilitation.

Solid Waste Management operations are anticipated to increase by roughly \$0.3 million or 2.7 percent in 2014-15. This is due to minor increases in personnel costs.

The remaining **Enterprise** fund, which is Transit, is estimated to decrease by approximately 0.3 percent to \$1.4 million. This slight reduction in operating is due to better budget development processes that were put into place for fiscal year 2014-15, in an effort to make the reporting of FTA expenditures more efficient and easier to track.

Internal Service (page 116) funds were budgeted for at \$10.3 million, a decrease of \$0.7 million, or 6.6 percent from the prior year. Internal Service funds are set up to be self-supporting through user charges. Changes occurred in a number of these funds, including the following:

- The **Fleet Service Fund** budget shows a decrease of approximately \$0.7 million or 11.2 percent. This is based on the projection for lower cost for materials, oil, and fuel in 2014-15.
- The **Employee Health Fund** budget shows a decrease of 19.8 percent, or a budget of approximately \$0.1 million for 2014-15. This decrease is due to lower personnel cost compared to the 2013-14 budget.



Executive Summary



- The **Workers Compensation Fund** budget shows a increase of 1.3 percent, or \$27.5 thousand that is based on a 3rd party transitioning in to take over the administration of workers compensation claims.
- The **Liability Claims Fund** shows a zero percent increase for fiscal year 2014-15.

The **Fiscal Agency (City Agencies)** (page 117) budgets have increased by roughly \$2.2 million or 14.6 percent from the previous year. This is mainly due to salary and benefit costs capital improvements, and equipment replacements being budgeted for in FY 2014-15.

SUMMARY

The Operating Budget for 2014-15 provides a balanced budget for the upcoming fiscal year, while also maintaining a long-term plan to sustain a balanced budget in future years, given continued economic variability. The City's budget continues to emphasize fiscal restraint while also stressing the maintenance and continued operations of current City infrastructure. Though the City is taking a conservative approach to cost avoidance and oversight, its main focus is on maintaining core City services at their current levels. Ongoing operating expenses have been identified and incorporated into the 2014-15 budget in order to ensure that the budget reflects directives and strategic approaches to the City's ongoing financial obligations. No new programs were added to the 2014-15 budget. However, the following enhancements were made to existing programs and/or services utilizing savings from vacant positions that were eliminated:

- *Community and Cultural Services* - Improvement of staff coverage and availability at City Museums, as well as addressing capital funding of facility projects.
- *Community Development* - Funding to complete robust public participation and developments in relations to the Las Cruces Comprehensive Plan 2040. The remaining funds are anticipated to go toward a hosted electronic review software project.
- *Parks and Recreation* - redirecting temporary labor funding to facilitate and increase part-time staff. Full-time staff will be able to concentrate on the higher skilled tasks, in doing so, this will offer the community a better product, and allow additional coverage during off hours and weekends.

Funding will also be utilized to address the increasing need of infrastructure through the park system.

- *Public Works* - funds to purchase a building maintenance management system software to support the City's strategic plan goal to provide and maintain reliable infrastructure to support community needs.
- *Public Works* - redirected for an engineering study to assess the benefits of the Elephant Butte Irrigation District (EBID) drains, to the City flood control systems, to survey work and gather data to map City storm drain systems.
- *Transportation* - redirecting of funds to facilitate Street and Traffic Operations for Intelligent Transportation System capital improvements. By doing this, the strategic plan goal of providing Intelligent Transportation System improvements will be met by improving traffic signal functioning, and traffic flow throughout the City.

It should be noted, however, that the Las Cruces economy is slowly starting to improve, with new business investments in the City, and recent gains in the City's Gross Receipts Tax revenues. Nevertheless, revenues and expenditures will continue to be monitored by the City, as sluggish housing sales and high unemployment rates persist.

Though the City maintains a positive financial economic position, it is not immune to the impacts of a fluctuating economy. Because of this, the City took steps more than a year ago to position itself to better bear future economic dips, and to help maintain the City's high bond rating. One of these steps was to propose that the General Fund maintain twice the State of New Mexico's requirement of a 1/12th reserve of General Fund operating expenditures. This move exemplifies the City's fiscal conservatism - an approach that has consistently guided the City's strategy to managing its finances. Additionally and maybe even more importantly during a time of economic uncertainty is the fact that the City remains in an excellent position to take advantage of new economic opportunities due to its careful planning and maintenance of a sound financial foundation.



Executive Summary



General Funds Balance Analysis

(In Thousands of Dollars)

Revenue Source	2012-13 Actuals	2013-14 Projection	2013-14 Budget	2014-15 Budget	Increase/(Decrease) from 2013-14 Budget	
					Amount	Percent
Resources						
General Fund	20,618.1	19,159.5	19,159.5	22,494.0	3,334.5	17.4%
Other General Funds	7,147.4	8,708.8	8,708.8	4,996.0	(3,712.8)	(42.6)%
Total Beginning Balances	27,765.5	27,868.3	27,868.3	27,490.0	(378.3)	(1.4)%
General Fund	45,990.2	86,048.4	87,559.0	97,743.4	10,184.4	11.6%
Other General Funds	39,616.4	1,405.0	1,405.0	1,290.6	(114.4)	(8.1)%
Operating Transfers In	48,108.0	6,517.5	5,446.2	7,473.5	2,027.3	37.2%
Total Revenues	133,714.6	93,970.9	94,410.2	106,507.5	12,097.3	12.8%
Total Resources	\$ 161,480.1	\$ 121,839.2	\$ 122,278.5	\$ 133,997.5	\$ 11,719.0	9.6%
Expenditures						
Legislative	734.9	2,829.1	850.8	800.6	(50.2)	(5.9)%
Judicial	1,113.7	1,159.2	1,618.8	1,152.1	(466.7)	(28.8)%
Administration	2,951.5	2,650.9	3,188.7	3,618.4	429.7	13.5%
Legal	1,181.5	1,304.2	1,449.2	1,354.5	(94.7)	(6.5)%
Human Resources	929.6	984.9	1,101.3	995.5	(105.8)	(9.6)%
Financial Services	2,750.9	2,729.3	3,129.8	2,992.1	(137.7)	(4.4)%
Information Technology	3,710.7	3,593.1	3,912.8	4,232.1	319.3	8.2%
Facilities	-	-	-	-	-	0.0%
Transportation	5,466.5	6,102.3	7,275.4	6,108.9	(1,166.5)	(16.0)%
Parks & Recreation	8,033.5	8,797.2	9,902.8	10,071.4	168.6	1.7%
Community Development	2,770.7	3,088.2	3,564.1	3,294.1	(270.0)	(7.6)%
Community & Cultural Services	5,249.3	4,805.0	5,646.6	5,524.3	(122.3)	(2.2)%
Public Works	8,531.1	8,667.7	9,704.0	9,442.0	(262.0)	(2.7)%
Police Services	21,369.4	22,235.2	23,112.5	25,390.6	2,278.1	9.9%
Fire Services	9,708.7	10,253.1	10,813.3	11,925.6	1,112.3	10.3%
Operating Transfers Out	59,811.7	14,671.6	14,871.6	19,546.5	4,674.9	31.4%
Total Expenditures	134,313.7	93,871.0	100,141.7	106,448.7	6,307.0	6.3%
Accrual Adjustments	701.9	(478.2)	5,353.2		478.2	8.9%
Ending Fund Balance	\$ 27,868.3	\$ 27,490.0	\$ 27,490.0	\$ 27,548.8	\$ 5,890.2	21.4%
Required Reserves:						
State Required 1/12th	6,966.4	7,122.0	7,711.3	8,091.2	525.6	6.8%
City of Las Cruces 1/12th	6,966.4	7,122.0	7,711.3	8,091.2	525.6	6.8%
Un-Reserved Balance	\$ 13,935.5	\$ 13,246.0	\$ 12,067.4	\$ 11,366.4	\$ 4,839.0	40.1%



Executive Summary



Other Governmental Funds Balance Analysis

(In Thousands of Dollars)

Revenue Source	2012-13 Actuals	2013-14 Projection	2013-14 Budget	2014-15 Budget	Increase / (Decrease) from 2013-14 Budget	
					Amount	PGrcGnt
Resources						
Special Revenue Funds	37,596.3	48,571.0	48,571.0	53,160.2	4,589.2	9.4%
Debt Services Funds	7,379.5	7,092.0	7,092.0	6,132.1	(959.9)	(13.5)%
Capital Project Funds	28,280.1	21,617.2	21,617.2	13,506.9	(8,110.3)	(37.5)%
Total Beginning Balances	73,255.9	77,280.2	77,280.2	72,799.2	(4,481.0)	(5.8)%
Special Revenue Funds	24,176.4	30,782.4	36,363.6	30,283.8	(6,079.8)	(16.7)%
Debt Services Funds	633.6	983.2	964.1	934.0	(30.1)	(3.1)%
Capital Project Funds	17,670.5	2,943.3	6,460.8	4,791.3	(1,669.5)	(25.8)%
Operating Transfers In	17,658.4	14,563.7	13,690.9	18,120.9	4,430.0	32.4%
Total Beginning Balances	60,138.9	49,272.6	57,479.4	54,130.0	(3,349.4)	(5.8)%
Total Resources	\$ 133,394.8	\$ 126,552.8	\$ 134,759.6	\$ 126,929.2	\$ (7,830.4)	(5.8)%
Expenditures						
Special Revenue Funds						
General Government	949.3	818.7	992.6	1,009.7	17.1	1.7%
Legislative	300.0	280.5	300.0	300.0	-	0.0%
Judicial	1,716.5	1,074.0	2,462.3	2,462.3	-	0.0%
Administration	253.1	389.2	849.9	1,012.4	162.5	19.1%
Legal	-	-	20.0	-	(20.0)	(100.0)%
Financial Services	-	-	6.0	-	(6.0)	(100.0)%
Transportation	2,092.0	2,119.5	2,644.9	2,159.7	(485.2)	(18.3)%
Parks & Recreation	18.0	35.0	105.0	396.6	291.6	277.7%
Community Development	2,594.4	969.6	3,953.0	3,740.6	(212.4)	(5.4)%
Community & Cultural Services	3,005.4	3,539.1	3,424.1	3,488.5	64.4	1.9%
Public Works	59.0	3,801.5	3,187.7	3,792.4	604.7	19.0%
Police Services	4,859.8	3,924.7	5,652.2	1,809.0	(3,843.2)	(68.0)%
Fire Services	2,243.5	2,432.3	2,525.4	695.1	(1,830.3)	(72.5)%
Downtown Tax Inc. Dev. District	14.5	120.6	85.8	84.8	(1.0)	(1.2)%
Total Special Revenue Funds	18,105.5	19,504.7	26,208.9	20,951.1	(5,257.8)	(20.1)%
Debt Service Funds						
General Government	2,954.3	3,128.9	3,128.8	4,942.0	1,813.2	58.0%
Community & Cultural Services	1,588.1	1,589.0	1,589.0	1,586.6	(2.4)	(0.2)%
Public Works	6,495.7	6,542.5	6,542.5	3,368.9	(3,173.6)	(48.5)%
Fire Services	296.3	296.3	296.3	427.1	130.8	44.1%
Utilities	61.3	92.6	216.1	92.6	(123.5)	(57.1)%
South Central Solid Waste Authc	839.2	838.8	838.8	841.7	2.9	0.3%
Total Debt Service Funds	12,234.9	12,488.1	12,611.5	11,258.9	(1,352.6)	(10.7)%
Capital Project Funds						
General Government	148.8	-	-	-	-	0.0%
Administration	33.1	-	-	-	-	0.0%
Information Technology	-	-	-	47.1	47.1	0.0%
Transportation	4,746.7	364.6	741.9	613.6	(128.3)	(17.3)%
Parks & Recreation	1,047.1	553.5	1,433.1	1,976.8	543.7	37.9%
Community Development	5.4	128.7	300.0	-	(300.0)	(100.0)%
Community & Cultural Services	557.2	172.2	413.1	250.0	(163.1)	(39.5)%
Public Works	12,203.2	9,914.9	20,044.1	12,882.0	(7,162.1)	(35.7)%
Fire Services	940.0	-	-	-	-	0.0%
Total Capital Project Funds	19,681.5	11,133.9	22,932.2	15,769.5	(7,162.7)	(31.2)%
Operating Transfers Out	14,176.0	10,626.9	9,941.7	11,112.1	1,170.4	11.8%
Total Expenditures	64,197.9	53,753.6	71,694.3	59,091.6	(12,602.7)	\$ (0.2)
Accrual Adjustments	8,083.3	-	9,733.9	-	(9,733.9)	(100.0)%
Ending Fund Balance	\$ 77,280.2	\$ 72,799.2	\$ 72,799.2	\$ 67,837.6	\$ (4,961.6)	(6.8)%



Executive Summary



Enterprise Fund Balance Analysis

(In Thousands of Dollars)

	2012-13	2013-14		2014-15	Estimate Over (under) Budget	
	Actual	Projection	Budget	Budget	Amount	Percent
Resources						
Beginning Balances	\$ 60,571.4	\$ 58,669.3	\$ 58,669.3	\$ 56,012.4	\$ (2,656.9)	(4.5)%
Shared Services	6,768.0	7,950.6	9,686.1	9,355.1	(331.0)	(3.4)%
Gas Services	23,822.0	21,882.7	25,444.0	25,071.1	(372.9)	(1.5)%
Water Services	15,177.0	14,994.5	16,487.6	16,359.7	(127.9)	(0.8)%
Wastewater Services	11,527.3	12,272.4	12,119.3	11,984.6	(134.7)	(1.1)%
Solid Waste Management	11,646.9	11,770.1	11,614.7	11,652.0	37.3	0.3%
Transit Services	3,822.0	3,299.8	4,349.0	4,675.0	326.0	7.5%
Operating Transfers In	13,372.0	10,028.6	7,266.1	11,171.2	3,905.1	53.7%
Total Revenue	86,135.2	82,198.7	86,966.8	90,268.7	3,301.9	4.0%
Total Resources	\$ 146,706.6	\$ 140,868.0	\$ 145,636.1	\$ 146,281.1	\$ 645.0	0.5%
Expenditures						
Operating Cost						
Shared Services	7,742.8	7,820.9	9,643.0	9,335.0	(308.0)	(3.2)%
Gas Services	21,571.2	19,399.9	24,482.9	24,001.9	(481.0)	(2.0)%
Water Services	10,858.5	10,482.9	12,874.8	13,377.5	502.7	3.9%
Wastewater Services	7,927.1	8,455.3	9,809.6	9,968.4	158.8	1.6%
Solid Waste Management	11,380.0	10,772.4	12,036.3	12,359.0	322.7	2.7%
Transit Services	3,824.2	4,139.1	5,031.9	4,661.1	(370.8)	(7.4)%
Total Operating	63,303.8	61,070.5	73,878.5	73,702.9	(175.6)	(0.2)%
Debt Service						
Water Services	3,389.7	3,520.6	3,518.6	3,508.2	(10.4)	(0.3)%
Wastewater Services	2,587.2	2,635.4	2,640.2	2,637.8	(2.4)	(0.1)%
Solid Waste Management	526.7	526.7	526.7	526.8	0.1	0.0%
Total Debt Service	6,503.6	6,682.7	6,685.5	6,672.8	(12.7)	(0.2)%
Capital Projects						
Shared Services	109.4	33.0	63.2	70.0	6.8	10.8%
Gas Services	1,481.9	1,191.5	5,258.7	6,251.4	992.7	18.9%
Water Services	5,313.4	3,125.0	9,274.5	7,958.5	(1,316.0)	(14.2)%
Wastewater Services	1,993.5	4,014.4	8,685.9	8,600.9	(85.0)	(1.0)%
Solid Waste Management	361.6	1,036.5	-	-	-	#DIV/0!
Transit Services	2,579.3	850.8	1,451.4	1,447.2	(4.2)	(0.3)%
Total Capital	11,839.1	10,251.2	24,733.7	24,328.0	(405.7)	(1.6)%
Operating Transfers Out	10,426.8	6,851.2	4,151.2	8,721.9	4,570.7	110.1%
Total Expenditures	\$ 92,073.3	\$ 84,855.6	\$ 109,448.9	\$ 113,425.6	\$ 3,976.7	3.6%
Accrual Adjustments	4,036.00	-	19,825.20	-	-	0.0%
Ending Fund Balance	\$ 58,669.3	\$ 56,012.4	\$ 56,012.4	\$ 32,855.5	\$ (3,331.7)	(5.9)%
Required Reserve	-	-	-	-	-	0.0%
Un-Reserved Ending Bal.	\$ 58,669.3	\$ 56,012.4	\$ 56,012.4	\$ 32,855.5	\$ (3,331.7)	(5.9)%

2014-15 Enterprise Fund Budget Compared to 2013-14 Amend Budget

(In Thousands of Dollars)

	2012-13	2013-14		2014-15	Estimate Over (under) Budget	
	Actual	Projection	Budget	Budget	Amount	Percent
Salary and Benefits	17,036.5	16,201.8	19,114.9	19,201.9	87.0	0.5%
Operating Costs	46,503.1	44,868.8	54,007.4	53,161.4	(846.0)	(1.6)%
Debt Service	6,503.6	6,682.7	6,685.5	6,672.8	(12.7)	(0.2)%
Capital Outlay	11,603.3	10,251.1	25,489.8	25,667.6	177.8	0.7%
Total Enterprise Funds	\$ 81,646.5	\$ 78,004.4	\$ 105,297.6	\$ 104,703.7	\$ (593.9)	(0.6)%



Executive Summary



Internal Service Funds Balance Analysis

(In Thousands of Dollars)

Revenue Source	2012-13 Actuals	2013-14 Projection	2013-14 Budget	2014-15 Budget	Increase/(Decrease) from 2013-14 Budget	
					Amount	PGrcGnt
Resources						
Beginning Balances	14,358.7	18,799.3	18,799.3	19,197.8	398.5	2.1%
Total Beginning Balances	14,358.7	18,799.3	18,799.3	19,197.8	398.5	2.1%
Fleet	5,511.5	5,654.4	6,365.8	5,921.5	(444.3)	(7.0)%
Other Internal Service Funds	2,928.8	3,651.9	3,511.1	3,715.6	204.5	5.8%
Operating Transfers In	3,478.6	1,024.0	1.6	1.6	-	0.0%
Total Revenues	11,918.9	10,330.3	9,878.5	9,638.7	(239.8)	(2.4)%
Total Resources	\$ 26,277.6	\$ 29,129.6	\$ 28,677.8	\$ 28,836.5	\$ 158.7	0.6%
Expenditures						
Document Services	(3.0)	-	-	-	-	0.0%
Fleet Services	6,022.9	5,875.9	6,568.0	5,831.2	(736.8)	(11.2)%
Unemployment Reserve	122.5	-	300.0	300.0	-	0.0%
Employee Health	35.9	134.1	74.0	54.2	(19.8)	(26.8)%
Workers Compensation	787.0	755.0	2,129.3	2,156.8	27.5	1.3%
Liability Claims	(1,766.5)	1,250.4	1,989.2	1,989.2	-	0.0%
Operating Transfers Out	719.6	1,916.6	779.7	-	(779.7)	(100.0)%
Total Expenditures	5,918.4	9,932.0	11,840.2	10,331.4	(1,508.8)	(12.7)%
Accrual Adjustments	(1,559.9)	0.2	2,360.2		(2,360.2)	
Ending Fund Balance	\$ 18,799.3	\$ 19,197.8	\$ 19,197.8	\$ 18,505.1	\$ (692.7)	(3.6)%



Executive Summary



Fiduciary Fund Balance Analysis

(In Thousands of Dollars)

Revenue Source	2012-13 Actuals	2013-14 Projection	2013-14 Budget	2014-15 Budget	Increase/(Decrease) from 2013-14 Budget	
					Amount	PGrcGnt
Resources						
MVRDA	\$ 283.4	\$ 448.8	\$ 448.8	\$ 788.7	\$ 339.9	43.1%
Metro Narcotics	1,017.3	919.6	919.6	953.9	34.3	3.6%
ASCMV	467.8	595.7	595.7	939.3	343.6	36.6%
Trust Funds	6,733.3	4,762.8	4,762.8	5,436.7	673.9	12.4%
SCSWA	3,143.6	3,159.8	3,159.8	2,965.0	(194.8)	(6.6)%
Total Beginning Balances	11,645.4	9,886.7	9,886.7	11,083.6	1,196.9	12.1%
Revenues						
MVRDA	1,562.0	1,927.9	1,576.4	1,800.8	224.4	14.2%
Metro Narcotics	1,159.3	1,226.0	1,046.8	1,043.0	(3.8)	(0.4)%
ASCMV	1,238.9	1,351.3	1,213.8	1,276.8	63.0	5.2%
SCSWA	8,365.5	8,121.9	9,263.4	9,084.5	(178.9)	(1.9)%
Trust Funds	(63.9)	87.7	91.4	116.8	25.4	27.8%
Operating Transfers In	5,127.1	3,721.8	3,182.8	3,154.3	(28.5)	(0.9)%
Total Revenues	17,388.9	16,436.6	16,374.6	16,476.2	101.6	0.6%
Total Resources	\$ 29,034.3	\$ 26,323.3	\$ 26,261.3	\$ 27,559.8	\$ 1,298.5	4.9%
Expenditures						
Trust Funds						
Salaries and Benefits	-	-	-	-	-	0.0%
Operation Costs	68.4	208.9	196.8	311.0	114.2	58.0%
Capital Outlay	-	71.5	186.5	120.0	(66.5)	(35.7)%
Operating Transfers Out	116.1	2.0	2.0	2.0	-	0.0%
Total Trust Funds	184.5	282.4	385.3	433.0	47.7	12.4%
Agency Funds						
Mesilla Valley Regional Dispatch Authority (MVRDA)						
Salaries and Benefits	2,424.7	2,470.9	2,469.8	2,691.6	221.8	9.0%
Operation Costs	399.4	514.0	521.3	677.1	155.8	29.9%
Capital Outlay	6.5	14.8	20.0	20.0	-	0.0%
Operating Transfers Out	-	-	-	-	-	0.0%
Total MVRDA	2,830.6	2,999.7	3,011.1	3,388.7	377.6	12.5%
Las Cruces Metro Narcotics						
Salaries and Benefits	375.7	326.7	294.7	299.8	5.1	1.7%
Operation Costs	1,092.6	1,072.0	1,057.6	1,015.9	(41.7)	(3.9)%
Capital Outlay	59.6	18.4	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	-	0.0%
Total Metro Narcotics	1,527.9	1,417.1	1,352.3	1,315.7	(36.6)	(2.7)%
Animal Service Center of The Mesilla Valley (ASCMV)						
Salaries and Benefits	1,282.9	1,283.6	1,563.8	1,673.2	109.4	7.0%
Operation Costs	693.5	621.6	671.6	810.9	139.3	20.7%
Capital Outlay	54.5	69.6	155.3	35.0	(120.3)	(77.5)%
Operating Transfers Out	186.4	76.7	50.0	35.0	(15.0)	(30.0)%
Total ASCMV	2,217.3	2,051.5	2,440.7	2,554.1	113.4	4.6%
South Central Solid Waste Authority (SCSWA)						
Salaries and Benefits	2,257.2	2,453.9	2,528.7	2,968.0	439.3	17.4%
Operation Costs	5,166.9	4,810.3	4,916.7	5,033.5	116.8	2.4%
Capital Outlay	1,750.8	1,597.4	1,083.8	2,295.0	1,211.2	111.8%
Operating Transfers Out	2,421.6	1,249.2	590.8	504.0	(86.8)	(14.7)%
Total SCSWA	11,596.5	10,110.8	9,120.0	10,800.5	1,680.5	18.4%
Total Expenditures	18,356.8	16,861.5	16,309.4	18,492.0	2,182.6	13.4%
Accrual Adjustments	(790.8)	1,621.8	1,131.7	(0.2)		
Ending Fund Balance	\$ 9,886.7	\$ 11,083.6	\$ 11,083.6	\$ 9,067.6	\$ (2,016.0)	(18.2)%



Executive Summary



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2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Debt Obligations

The City of Las Cruces recognizes that the primary purpose of capital facilities is to support the provision of services to residents. In meeting the demand for additional capital facilities, street projects, improvements, and/or expansions, the City strives to balance the load between debt financing and “pay-as-you-go” methods. Failure to meet the demands of growth is something that the City realizes may restrain its continued economic feasibility. However, the City also realizes that too much debt may have detrimental effects.

Through scrupulous testing of the needs for additional financial programs (streets, facilities, improvements, and/or expansion) and the means by which the debts will be repaid, the City of Las Cruces strikes an appropriate balance between service demands and debt.

Debt service expenditures include payments of principal and interest on Gross Receipt Tax Revenue Bonds, Joint Utility Revenue Bonds and New Mexico Finance Authority (NMFA) notes. However, revenue and utility bonds are generally accounted for in the enterprise funds that relate liability to the “Plant-In-Service” that is used to generate the revenue, and which will retire the debt. As shown in the pie chart below, the \$123.6 million debt service in FY 2014-15 is funded through

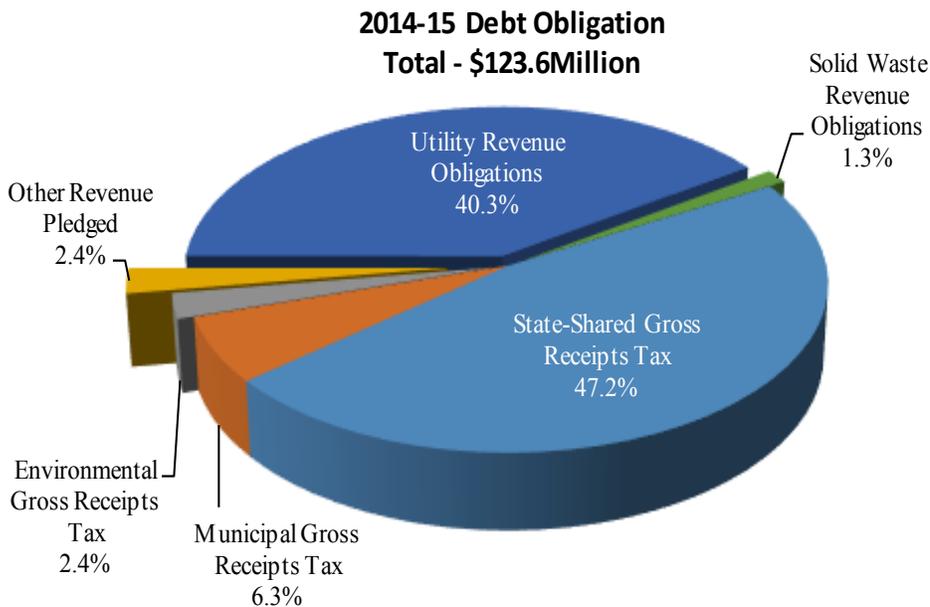
Gross Receipt Taxes, Environmental GRT, Water, Wastewater, Solid Waste, Lodger Taxes (include rooming fees), Municipal Street user revenue, and Fire Allotment funds.

TYPES OF BONDS ISSUED AND SECURITY

The City of Las Cruces may issue general obligation bonds or revenue bonds to borrow funds to generate revenues for City improvements. The City may also obtain loans through various sources for financing projects.

Under New Mexico statutes, cities are authorized to issue voter-approved bonds. There are five types of bonds that the City of Las Cruces normally issues:

- ◆ General Obligation Bonds
- ◆ Sales Tax Revenue Bonds
- ◆ Joint Utilities Revenue Bonds
- ◆ Improvement Bonds
- ◆ Industrial Revenue Bonds





Debt Obligations



City of Las Cruces, New Mexico

Schedule of Debt Obligations

Fiscal Year 2014-15

Bond/Loan Series	Description	Outstanding 30-Jun-14	Debt/Lease Payment	Final Maturity	Primary Funding Source
Governmental Activities					
State-Shared Gross Receipts Tax					
2005 B	GRT Refunding & City Hall Construction	\$ 22,710,000	\$ 4,166,568	FY 2035	PILT - SCSWA
2008	City Hall Parking Deck - NMFA	2,750,000	637,500	FY 2021	General Fund - GRT
2010	Convention Center Refunding	22,270,000	1,586,619	FY 2037	Convention Center Fees
2011	Improvement Bonds	7,930,000	486,725	FY 2023	General Fund - GRT
2011	Fire Equipment - NMFA	645,900	135,032	FY 2019	State Fire Fund Revenue
2011	Street Refunding - NMFA	825,000	419,288	FY 2016	Gax Tax Revenue
2012	Bond Refunding - NMFA	1,235,000	317,269	FY 2019	General Fund - GRT
		<u>\$ 58,365,900</u>	<u>\$ 7,749,000</u>		
Municipal Gross Receipts Tax					
2007	Street Equipment - NMFA	\$ 49,918	\$ 51,779	FY 2015	1982 Tax Revenue
2008	Flood Control - NMFA	1,328,369	699,071	FY 2016	1985 Tax Revenue
2010 A	Refunding & Street Projects	4,185,000	802,150	FY 2021	1980 Tax Revenue
2010 B	Flood Control	1,300,000	208,150	FY 2021	1985 Tax Revenue
2011	Flood Improvements	955,000	384,769	FY 2021	1985 Tax Revenue
		<u>\$ 7,818,287</u>	<u>\$ 2,145,918</u>		
Environmental Gross Receipts Tax					
2004	SCSWA Facilities Construction	\$ 1,590,000	\$ 841,650	FY 2016	Solid Waste Authority Revenue
2008	Griggs / Walnut Plume - NMFA	1,388,926	92,645	FY 2032	1995 Environmental Tax Revenue
		<u>\$ 2,978,926</u>	<u>\$ 934,295</u>		
Other Revenue Pledged					
2006	Fire Equipment - NMFA	-	-	FY 2014	State Fire Fund Revenue
2007	Fire Equipment - NMFA	249,542	132,107	FY 2016	State Fire Fund Revenue
2010	Fire Equipment - NMFA	927,229	159,934	FY 2020	State Fire Fund Revenue
2010	HUD 108 Section - MONAS	1,809,000	137,886	FY 2031	General Fund Revenue
		<u>\$ 2,985,771</u>	<u>\$ 429,928</u>		
Total Governmental Activities		\$ 72,148,884	\$ 11,259,141		
Business Type Activities					
Utility Revenue Obligations					
2005	System Expansion - Water	\$ 7,610,000	\$ 871,450	FY 2025	Water/Wastewater System Revenue
2006	System Expansion - Water & Wastewater	13,085,000	1,428,810	FY 2026	Water/Wastewater System Revenue
2009	System Expansion - Refunding	5,400,000	2,808,500	FY 2016	Water/Wastewater System Revenue
2010	System Expansion - Refunding	23,770,000	981,363	FY 2027	Water/Wastewater System Revenue
		<u>\$ 49,865,000</u>	<u>\$ 6,090,123</u>		
Solid Waste Revenue Obligations					
2007	Recycling Project - NMFA	161,993	168,064	FY 2015	Solid Waste System Revenue
2008	Vehicle Maintenance - NMFA	773,932	211,866	FY 2018	Solid Waste System Revenue
2011	Solid Waste Vehicles - NMFA	696,984	146,755	FY 2019	Solid Waste System Revenue
		<u>\$ 1,632,909</u>	<u>\$ 526,684</u>		
Total Business Type Activities		\$ 51,497,909	\$ 6,616,807		
TOTAL BOND AND LOAN OBLIGATIONS		\$ 123,646,793	\$ 17,875,947		



Debt Obligations



Each of these bond types is used for specific types of projects. In most cases only one type of bond can be used.

General Obligation Bonds - These types of bonds pledge the “full faith and credit” of the City and are paid through assessment of property taxes. The City’s property tax is determined by the County Assessor on an assessed valuation—an amount which is one-third of the full market value. The City of Las Cruces has the third highest property tax rates in the state of New Mexico as depicted in the following table.

These bonds are authorized directly by the voters of the City of Las Cruces.

Revenue Bonds - These bonds pledge specific revenue sources, most commonly from the City’s gross receipts tax. Revenue bonds are enacted through City Council action and do not require voter approval.

These bonds may be issued for constructing, purchasing, furnishing, equipping, rehabilitating, making additions or improvements to one or more public buildings or purchasing and improving grounds. The bonds can be sold at public or private sale, at above or below par value at a net effective rate not to exceed 12%. Should the net effective interest rate exceed 12%, the governing body can request this bond be approved by the State Board of Finance prior to delivery of bonds.

Utility Revenue Bonds - These bonds are normally issued for extending, enlarging, or improving the utility system. Like GRT Revenue Bonds, they can be sold at public or private sales. These bonds are repaid utilizing revenues generated from billings to the utility customers.

Improvement Bonds - The proceeds of bonds issued under this act are used to pay costs of specifically stated improvements. After the bonds have been issued and the improvements completed, a special assessment is levied to property owners who benefit from the improvements, and liens are placed against the property. The special assessments are scheduled to coincide with the principal and interest debt retirement needs of the bond issue.

Industrial Revenue Bonds - This type of bond is issued by the City of Las Cruces to assist with industry development within the City. These bonds are tax exempt bonds issued by the City, but do not pledge any City revenue or the full faith and credit of the City. Though the bonds are issued by and in the name of the city, the principal and interest payments are made by the company receiving the benefit. Ultimately, the city must pay the bonds if the company defaults. The City must, therefore, be very particular about the companies seeking Industrial Revenue Bonds.

Loans - In 1992 the New Mexico Finance Authority (NMFA) passed the New Mexico Finance Authority Act (Chapter 6, Article 21, NMSA 1978), which assists qualified governmental entities in financing capital infrastructure projects and equipment by providing low-cost funds and technical assistance. The City may also seek loans through several Federal agencies.

DEBT MANAGEMENT

In general, the City has used gross receipts tax revenue bonds to finance capital projects of general government (non-enterprise) departments. These include projects such as street projects, flood control, refunding, South Central Solid Waste Authority (SCSWA) facilities construction, and the new City Hall construction. The debt service on these bonds is paid from pledged recurring revenue streams (Gross Receipts Tax).

Currently, the City uses utility revenue bonds secured by and repaid from revenues of these enterprises to finance the capital projects of enterprise departments.

The City’s policy of servicing bonds for enterprise purposes with enterprise revenues (for both revenue and general obligation bonds) is viewed favorably by municipal bond analysts. This practice allows the City to maintain a low-to-moderate debt burden on the property tax base. Debt burden is a key measure evaluated by analysts to assess the City’s financial strength.

DEBT LIMITATION

Under the provisions of the New Mexico Constitution, outstanding general obligation bonded debt may not exceed 4% of the total assessed valuation within the City limits (Article IX Section 13 County and municipal debt limit) and bond issues related to water and wastewater (sewer) projects have an unlimited capacity. Unused borrowing capacity as of July 1, 2012 (based upon the 2011-12 assessed valuation) is shown in the table on the following page.

BOND RATINGS

The City’s bonds are rated favorably by major bond rating agencies such as Moody’s Investors Service and Stand & Poor’s.

Maintaining high bond ratings has resulted in a broader market for the City’s bonds and lower interest costs to the City.

The table on the following page is a statement of the City’s bonded indebtedness as of June 30, 2012.



Debt Obligations



DEBT BURDEN

Debt burden is a measurement of the relationship between the debt of the City that is supported by its property tax base (net direct debt) and the broadest and most generally available measure of wealth in the community: the assessed valuation of all taxable property and the assessed valuation adjusted to reflect market value.

The City's debt burden remains in the low-to-moderate range. This means the amount of net debt supported by the City's property tax base is low relative to the value of the tax base.

The City has considerable bonded debt outstanding. However, the use of revenue bonds for enterprise activities and enterprise-supported general obligation bonds, in combination with a well-managed, property tax-supported bond program, has permitted the maintenance of the City's low-to-moderate debt burden.

Ten Largest Cities In New Mexico

City	*2012 Estimated Population	2013 Assessed Valuation	** Total Tax Rates	
			Residential	Non-Residential
Albuquerque	555,417	\$ 11,735,108,421	41.715	45.995
Santa Fe	69,204	3,632,609,540	20.737	29.890
Las Cruces	101,047	2,061,568,936	29.170	32.443
Rio Rancho	90,818	1,994,779,763	35.341	37.840
Farmington	45,854	1,067,740,222	22.450	26.929
Roswell	48,477	645,635,183	26.017	30.797
Hobbs	35,007	558,876,895	25.869	31.808
Clovis	39,197	544,459,265	23.052	24.700
Alamogordo	31,500	511,106,560	24.856	32.146
Carlsbad	26,697	397,947,200	21.879	23.922

* Population from US Census Bureau, Released April 2010

** Per \$1,000 of assessed valuation

Assessed Valuation	\$ 2,061,568,936
Debt Percentage	0.04
Debt Limit	82,462,757
Less: Outstanding General Obligation Bonds	-
General Obligation Debt Capacity	\$ 82,462,757

Statement of Bonded Indebtedness General Obligation Bonds

Purpose	Non-Enterprise General Obligation Bonds	Revenue Supported General Obligation Bonds	Total General Obligation Bonds	Revenue Bonds	Total Bonds
Street Projects	\$ -	\$ -	\$ -	\$ 21,895,000	\$ 21,895,000
Flood Control	-	-	-	5,920,000	5,920,000
Construction	-	-	-	62,329,890	62,329,890
SCSWA Construction	-	-	-	7,980,000	7,980,000
Water	-	40,687,998	40,687,998	-	40,687,998
Wastewater (sewer)	-	30,352,002	30,352,002	-	30,352,002
Solid Waste	-	-	-	-	-
Various	-	-	-	-	-
Subtotal	\$ -	\$ 71,040,000	\$ 71,040,000	\$ 98,124,890	\$ 169,164,890
Less: Restricted Funds	-	-	-	-	-
Direct Debt	\$ -	\$ 71,040,000	\$ 71,040,000	\$ 98,124,890	\$ 169,164,890
Less: Revenue Supported	-	(71,040,000)	(71,040,000)	(98,124,890)	(169,164,890)
Net Debt	\$ -	\$ -	\$ -	\$ -	\$ -



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Contingencies

The City's contingency funds provide for revenue shortfalls and unanticipated costs that may occur after the budget is adopted. The possibility of natural disasters and/or public or employee safety emergencies makes it necessary to establish adequate contingency funds. Use of these contingency funds requires the recommendation of the City Manager and City Council approval.

GENERAL FUND

The General Fund is required by State law to have a reserve fund balance of 1/12th (or 8.33%) of expenditures, or about \$8.1 million.

The General Fund contingency increased from the 2013-14 budgeted level of \$7,759,901 to \$8,091,208. This reflects an increase in General Fund operating expenditures of \$93.1 million in fiscal year 2013-14 to \$104.1 million in 2014-15.

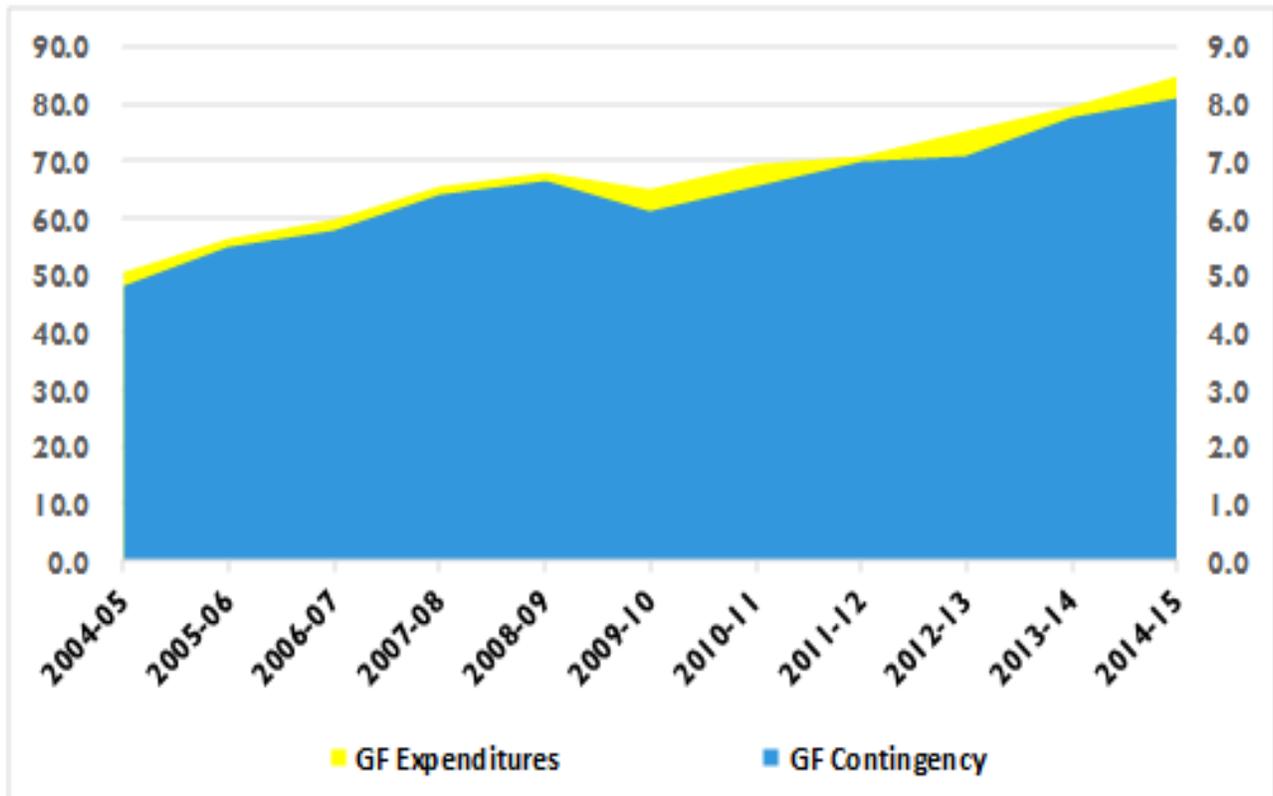
The following table shows the General Fund contingency requirements over the past eleven years. Prior to 2002-03 the City met the 1/12th reserve requirement by including the fund balance from the Vehicle Acquisition Fund. Since 2002-03 the 1/12th contingency has been carried in the balance of the General Fund proper.

Comparison of Annual Budget for General Fund Contingency Amount to Operating Expenditures

Fiscal Year	General Fund Operating Expenditures	1/12th Reserve Requirement	Additional Contingency	Budgeted Reserve Contingency	Percent of Operating Expenditures
2004-05	50,539,028	4,211,586	587,340	4,798,926	8.33%
2005-06	56,350,696	4,695,891	815,743	5,511,634	8.33%
2006-07	60,017,672	5,001,473	780,846	5,782,319	8.33%
2007-08	65,694,056	5,474,505	928,952	6,403,457	8.33%
2008-09	68,207,299	5,683,942	961,287	6,645,229	8.33%
2009-10	65,185,883	5,432,157	714,948	6,147,105	8.33%
2010-11	69,285,145	5,773,762	810,010	6,583,772	8.33%
2011-12	70,887,536	5,907,295	1,076,613	6,983,908	8.33%
2012-13	75,562,328	6,296,861	816,131	7,112,992	8.33%
		Local	7,112,992	7,112,992	
2013-14	79,850,385	6,654,199	1,105,702	7,759,901	8.33%
		Local	7,759,901	7,759,901	
2014-15	85,066,322	7,088,860	1,002,348	8,091,208	8.33%
		Local	8,091,208	8,091,208	



Contingencies



OTHER FUND CONTINGENCIES

Similar to the General Fund, other funds also include contingency amounts. The contingency amounts and percentages vary to accommodate differences in the volatility of operations and revenues. The following table shows the contingency amount for each of the other funds.

2014-15 Other Fund Operating Expenditures and Contingency Amounts

Fund	Operating Expenditures	Contingency Amount	Percent of Operating Expenditures
Gas	23,801,859	300,000	1.26%
Water	14,920,055	-	0.00%
Wastewater	10,544,738	100,000	0.95%
Solid Waste	12,368,571	500,000	4.04%



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

All Fund Summary

PURPOSE OF AN ANNUAL BUDGET

The following Budget Recapitulation and Fund Summaries outline the City's financial and operational goals. The City utilizes the budget as an action plan, which helps the organization allocate resources, evaluate performance, and formulate plans. Without an action plan, the City is literally shooting in the dark when it comes to trying to plan expenditures for the organization and then matching them to generated revenues.

Planning—Foremost, the City's budget is a planning tool. As such, it allows for the attainment of goals through planning of resource allocation to revenue and expenses. The Department Directors and Program and/or Project Administrators analyze prior and future time periods. The City's budget is a plan of financial activities involving assets, liabilities, equity, revenues, expenses, and costs for a given fiscal year.

The City first develops a master or static budget with numbers based on the planned inputs (revenue and transfers in) and outputs (expenditures and transfers out) for all funds. Putting this in simple terms, the City is looking at what the City generates in revenue and what the City will pay out in expenditures. The City's budget is done in this manner for a specific fiscal year.

Control—The City also uses the budget for the purpose of control. This function allows the City to carefully control expenditures during the time period of the City's budget by comparing them to the adopted budget. The City's adopted budget is used to help prevent overspending; it also gives the City a benchmark by which to evaluate departments, programs, and/or projects. The budget not only allows for expenditures to be monitored, but also revenue inputs.

Budgets are not static. There are times when expenditures must deviate from the budgeted amount and when revenues change from the forecasted amount. Budgets are not designed to stay remain stagnant. City Management and Department Directors are aware when they develop a budget that there will be changes in many line items over the course of a fiscal year. Budgets do, however, provide guidelines to the City on what can be adjusted and how.

Evaluation of Performance—The City's budget is also a valuable tool for the organization to use to evaluate the performance of departments, programs, and projects at the end of the fiscal year. The organization looks at actual expenditures and compares them to budgeted expenditures. By doing this, the City can see how much expenses varied from the planned expenses in order to improve the budgeting process for the upcoming fiscal year.

The same is true for the revenue side of the equation. The City desires to understand how planned revenues compare to actual revenues in order to improve accuracy in inputs for the upcoming fiscal year.

Instead of seeing the budgeting process as a grueling task, the City sees it as an opportunity to bring the pieces of the puzzle that is City government together. By following the adopted budget and allowing for changes, the City's time management and budgeting processes are much improved.



CITY OF LAS CRUCES, NEW MEXICO
 RECAPITULATION SCHEDULE - ALL FUND SUMMARY
 2014-15 ADOPTED BUDGET



Fund Description	Fund	Beginning Balance	Revenues	Transfers In	Total Resources	Expenditures	Transfers Out	Total Expenditures	Ending Balance	Scheduled Reserves	Uncommitted Ending Bal.
General Fund	1000	\$ 22,493,960	\$ 97,743,431	\$ 73,519	\$ 120,310,910	\$ 85,066,322	\$ 19,062,171	\$ 104,128,493	\$ 16,182,417	\$ 16,182,416	\$ 1
Engineering Services	1005	131,247	1,060,000	2,750,000	3,941,247	3,796,476	-	3,796,476	144,771	-	144,771
Airport Operations	1010	556,224	170,623	150,000	876,847	853,112	21,577	874,689	2,158	-	2,158
Permit Services	1015	892	-	-	892	-	-	-	892	-	892
Software Fund	1020	31,550	-	-	31,550	31,550	-	31,550	-	-	-
Economic Development	1030	-	-	1,000,000	1,000,000	-	-	-	1,000,000	-	1,000,000
City Council Oem	1101	50,000	-	-	50,000	-	-	-	50,000	-	50,000
Vehicle Acquisition Fund	1200	4,226,110	60,000	3,500,000	7,786,110	1,990,363	462,673	2,453,036	5,333,074	-	5,333,074
General Funds		\$ 27,489,983	\$ 99,034,054	\$ 7,473,519	\$ 133,997,556	\$ 91,737,823	\$ 19,546,421	\$ 111,284,244	\$ 22,713,312	\$ 16,182,416	\$ 6,530,896
HUD Community Development	2000	\$ 179,164	\$ 2,687,539	\$ -	\$ 2,866,703	\$ 2,574,595	\$ -	\$ 2,574,595	\$ 292,108	\$ -	\$ 292,108
HUD Special Projects Fund	2010	-	290,664	-	290,664	290,664	-	290,664	-	-	-
Neighborhood Stabilization	2012	-	170,000	-	170,000	170,000	-	170,000	-	-	-
AFF Hsg Tr	2013	300,000	-	100,000	400,000	300,000	-	300,000	100,000	-	100,000
Mpo Urban Transportation	2090	-	281,231	-	281,231	281,231	-	281,231	-	-	-
Recreation Projects	2130	95,396	12,000	-	107,396	30,000	-	30,000	77,396	-	77,396
State Library Resources	2140	-	244,499	-	244,499	244,499	-	244,499	-	-	-
Older Americans Act Programs	2171	-	736,322	-	736,322	736,322	-	736,322	-	-	-
Cash In Lieu Of Commodities	2172	-	171,272	-	171,272	171,272	-	171,272	-	-	-
Fire Fund	2300	182,929	608,226	-	791,155	594,226	-	594,226	196,929	-	196,929
Emergency Medical Services	2303	366	20,000	-	20,366	20,000	-	20,000	366	-	366
Police Fund	2400	-	129,087	-	129,087	129,087	-	129,087	-	-	-
Police Protection Fund	2401	-	142,800	-	142,800	142,800	-	142,800	-	-	-
Court Awarded FunDS	2402	324,935	20,000	-	344,935	142,200	-	142,200	202,735	-	202,735
Victims Assistance Fund	2405	-	30,450	-	30,450	30,450	-	30,450	-	-	-
Keep Las Cruces Beautiful	2410	204	42,900	-	43,104	42,900	-	42,900	204	-	204
Juvenile Citation Program	2412	-	331,136	-	331,136	331,136	-	331,136	-	-	-
DWI Prevention	2421	1,049	4,700	-	5,749	4,700	-	4,700	1,049	-	1,049
Selective Traf Enforcemnt-Step	2422	-	18,011	-	18,011	18,011	-	18,011	-	-	-
Traffic Safety Education	2423	33,165	36,500	-	69,665	55,000	-	55,000	14,665	-	14,665
Traffic Safety Bur Enforcement	2424	1,546	86,203	-	87,749	87,749	-	87,749	-	-	-
Safe Traffic Operations Prog	2430	163,992	-	-	163,992	-	-	-	163,992	-	163,992
Prisoner Care	2440	2,464,578	252,325	1,250,000	3,966,903	2,450,590	-	2,450,590	1,516,313	-	1,516,313
PS Impact	2450	1,017,725	315,000	-	1,332,725	-	-	-	1,332,725	-	1,332,725
Dept Of Justice Programs	2470	2,560	350,850	-	353,410	350,850	-	350,850	2,560	-	2,560
Vehicle Forfeiture Fund	2472	181,908	62,000	-	243,908	126,047	-	126,047	117,861	-	117,861
Judicial Education	2490	4,390	35,000	-	39,390	35,000	-	35,000	4,390	-	4,390
Court Automation	2491	437,103	157,978	-	595,081	242,000	-	242,000	353,081	-	353,081
Equipment Grants	2500	-	80,905	-	80,905	80,905	-	80,905	-	-	-
Street Maintenance Operations	2600	154,743	6,724,000	-	6,878,743	3,896,252	2,982,491	6,878,743	-	-	-
Flood Control Operations	2650	819,366	4,239,077	-	5,058,443	1,477,053	3,581,390	5,058,443	-	-	-
Health Care Services Mmc Lease	2700	40,706	900	300,000	341,606	300,000	-	300,000	41,606	-	41,606
Telshor Facility	2705	29,655,753	1,100,000	-	30,755,753	-	300,000	300,000	30,455,753	-	30,455,753
Convention & Visitors Bureau	2710	3,012,343	2,104,241	-	5,116,584	2,331,871	51,519	2,383,390	2,733,194	-	2,733,194
Downtown Revitalization	2715	33,053	78,130	70,000	181,183	145,280	-	145,280	35,903	-	35,903
Northrise Morningstar Spec Proj	2750	2,292,987	-	-	2,292,987	-	-	-	2,292,987	-	2,292,987
Sonoma Ranch Special Project	2751	1,516,377	-	-	1,516,377	-	-	-	1,516,377	-	1,516,377
State Operating Grants	2760	-	38,389	-	38,389	38,389	-	38,389	-	-	-
Other Operating Grants	2761	-	5,028	-	5,028	5,028	-	5,028	-	-	-
Valley View Heske Garden	2770	187,794	2,500	-	190,294	20,000	-	20,000	170,294	-	170,294
Griggs Walnut Plume Remed	2780	1,042,460	552,939	388,733	1,984,132	849,929	-	849,929	1,134,203	-	1,134,203
Alarm Fees And Fines	2790	10,312	162,500	-	172,812	162,500	-	162,500	10,312	-	10,312
Environmental Gross Rec Tax	2800	151,917	2,578,000	-	2,729,917	965,000	1,613,000	2,578,000	151,917	-	151,917
Gas Tax Street Maintenance	2810	58,066	1,482,938	-	1,541,004	578,864	765,372	1,344,236	196,768	-	196,768
Tidd Dedicated Revenues	2815	7,679,931	2,137,215	-	9,817,146	84,823	-	84,823	9,732,323	-	9,732,323
Lodgers Tax	2820	11,195	-	-	11,195	-	-	-	11,195	-	11,195
Las Cruces Convention Ctr Fees	2825	1,102,178	1,346,508	-	2,448,686	-	1,767,779	1,767,779	680,907	-	680,907
Federal Stimulus Operating	2900	-	413,867	-	413,867	413,867	-	413,867	-	-	-
Special Revenue Funds		\$ 53,160,191	\$ 30,283,830	\$ 2,108,733	\$ 85,552,754	\$ 20,951,090	\$ 11,061,551	\$ 32,012,641	\$ 53,540,113	\$ -	\$ 53,540,113
2004 EnviroNMent GRT SCSWA DS	3260	\$ 636,756	\$ 848,212	\$ 30,062	\$ 1,515,030	\$ 841,650	\$ -	\$ 841,650	\$ 673,380	\$ 75,275	\$ 598,105
2004 EGRT SCSWA DS Reserve	3261	826,394	30,000	-	856,394	-	30,062	30,062	826,332	798,000	28,332
2004 EGRT Bond Tax Rebate Fund	3262	98,198	1,000	-	99,198	-	-	-	99,198	-	99,198
2005 GRT Improvement BonDS DS	3270	426,110	10,000	4,173,528	4,609,638	4,166,568	-	4,166,568	443,070	430,678	12,392
2010A MGRT Street DS	3275	85,541	9,000	793,491	888,032	802,150	-	802,150	85,882	75,025	10,857
2010B MGRT Flood Ctl Debt Svc	3277	92,057	2,500	136,324	230,881	208,150	-	208,150	22,731	20,234	2,497
2010 SSGRT Convention Ctr DS	3280	11,234	6,000	1,788,315	1,805,549	1,586,619	-	1,586,619	218,930	213,545	5,385
2010 SSGRT Conv Center Reserve	3281	1,600,902	12,000	-	1,612,902	-	20,536	20,536	1,592,366	1,590,300	2,066
2011 GRT Debt Service	3282	212,358	1,700	393,531	607,589	486,725	-	486,725	120,864	117,597	3,267
2011 GRT Debt Service	3284	123,006	1,000	274,362	398,368	384,769	-	384,769	13,599	11,937	1,662
2014 SSGRT East Mesa Facility	3286	-	-	1,100,000	1,100,000	-	-	-	1,100,000	-	1,100,000
2014 MGRT Streets	3288	-	-	1,400,000	1,400,000	-	-	-	1,400,000	-	1,400,000
2014 MGRT Flood Projects	3290	-	-	400,000	400,000	-	-	-	400,000	-	400,000
NMFA Equipment Loans Debt Svc	3612	357,397	-	-	357,397	-	-	-	357,397	186,792	170,605
2007 NMFA Fire Eqpt Debt Svc	3616	56,211	450	97,447	154,108	132,107	-	132,107	22,001	11,422	10,579
2007 NMFA Pub Wks Eqpt Dbt Svc	3617	17,870	200	33,975	52,045	51,779	-	51,779	266	-	266
2008 NMFA Griggs WIn Plume D/S	3618	615,805	3,000	-	618,805	92,646	-	92,646	526,159	9,928	516,231
2008 NMFA Flood Contro DS	3619	532,465	3,000	684,066	1,219,531	698,801	-	698,801	520,730	516,624	4,106
2008 NMFA Parking Deck	3623	76,541	3,000	622,576	702,117	637,500	-	637,500	64,617	60,834	3,783



CITY OF LAS CRUCES, NEW MEXICO
 RECAPITULATION SCHEDULE - ALL FUND SUMMARY
 2014-15 ADOPTED BUDGET



Fund Description	Fund	Beginning Balance	Revenues	Transfers In	Total Resources	Expenditures	Transfers Out	Total Expenditures	Ending Balance	Scheduled Reserves	Uncommitted Ending Bal.
2011 NMFA Gas Tax Refunding DS	3624	244,576	1,000	415,372	660,948	419,288	-	419,288	241,660	239,956	1,704
Fire Apparatus NMFA 2010	3625	44,448	500	196,307	241,255	159,934	-	159,934	81,321	15,691	65,630
11 NMFA Fire Apparatus	3626	12,150	450	134,944	147,544	135,032	-	135,032	12,512	11,883	629
2012 NMFA Refunding	3628	35,561	1,000	309,316	345,877	317,269	-	317,269	28,608	27,142	1,466
HUD Section 108 Loan-Monas	3810	26,476	-	128,564	155,040	137,886	-	137,886	17,154	17,154	-
Debt Service Funds		\$ 6,132,056	\$ 934,012	\$ 13,112,180	\$ 20,178,248	\$ 11,258,873	\$ 50,598	\$ 11,309,471	\$ 8,868,777	\$ 4,430,017	\$ 4,438,760
Facilities General Fund	4001	\$ 3,052,733	\$ 80,000	\$ 2,000,000	\$ 5,132,733	\$ 2,659,991	\$ -	\$ 2,659,991	\$ 2,472,742	\$ -	\$ 2,472,742
HUD Facilities Projects	4010	428	-	-	428	-	-	-	428	-	428
Facilities Federal Grants	4011	-	50,000	-	50,000	50,000	-	50,000	-	-	-
Facilities State Grants	4012	-	1,198,220	-	1,198,220	1,198,220	-	1,198,220	-	-	-
2003 GRT Bond Facilities/Parks	4021	26,424	-	-	26,424	-	-	-	26,424	-	26,424
2005 GRT Bond Publ Improvments	4023	377,233	5,000	-	382,233	312,463	-	312,463	69,770	-	69,770
2011 GRT Facilities Projects	4028	987,497	10,000	-	997,497	996,149	-	996,149	1,348	-	1,348
Public Park Development	4106	1,351,127	530,000	-	1,881,127	1,409,737	-	1,409,737	471,390	-	471,390
Public Park Projects	4110	34,155	500	-	34,655	-	-	-	34,655	-	34,655
State Grant Park/Land Improv	4112	-	274,625	-	274,625	274,625	-	274,625	-	-	-
Streets General Fund	4201	137,948	2,000	-	139,948	-	-	-	139,948	-	139,948
Gr Rec Tax Street Maintenance	4202	1,145,613	265,000	-	1,410,613	1,410,613	-	1,410,613	-	-	-
Special Street Projects	4205	732,196	15,000	-	747,196	703,000	-	703,000	44,196	-	44,196
Street Improvement Dist 1991	4208	5,884	-	-	5,884	-	-	-	5,884	-	5,884
State Grant Street Improvments	4212	79,534	478,464	-	557,998	478,464	-	478,464	79,534	-	79,534
2010 MGRT Streets Projects	4224	1,547,818	35,000	-	1,582,818	1,582,817	-	1,582,817	1	-	1
2011 GRT Street Projects	4225	444,544	5,000	-	449,544	449,544	-	449,544	-	-	-
Tidd Streets Projects	4270	10,093	-	-	10,093	-	-	-	10,093	-	10,093
Airport Improvement	4300	824,984	1,682,500	-	2,507,484	1,425,208	-	1,425,208	1,082,276	-	1,082,276
Flood Control	4400	1,493,653	45,000	900,000	2,438,653	2,438,653	-	2,438,653	-	-	-
West Mesa Industrial Park	4504	1,253,264	115,000	-	1,368,264	380,000	-	380,000	988,264	-	988,264
Federal Stimulus Capital Proj	4900	1,798	-	-	1,798	-	-	-	1,798	-	1,798
Capital Project Funds		\$ 13,506,926	\$ 4,791,309	\$ 2,900,000	\$ 21,198,235	\$ 15,769,484	\$ -	\$ 15,769,484	\$ 5,428,751	\$ -	\$ 5,428,751
Utilities Shared Services	5100	\$ 144,895	\$ 9,334,998	\$ -	\$ 9,479,893	\$ 9,334,998	\$ -	\$ 9,334,998	\$ 144,895	\$ -	\$ 144,895
Shared Services Scada Fund	5150	169,306	2,897	-	172,203	-	-	-	172,203	-	172,203
Shared Svcs Equip Repl Reserve	5160	900,454	17,248	-	917,702	70,000	-	70,000	847,702	-	847,702
Gas Operations	5200	4,551,909	24,894,349	-	29,446,258	23,801,859	2,800,000	26,601,859	2,844,399	-	2,844,399
Gas Contingency Fund	5205	1,364,224	23,658	300,000	1,687,882	200,000	-	200,000	1,487,882	-	1,487,882
Gas Capital Improvements	5250	6,585,018	121,429	2,000,000	8,706,447	6,217,385	-	6,217,385	2,489,062	-	2,489,062
Gas Equipment Replace Reserve	5260	1,879,487	31,692	500,000	2,411,179	34,000	-	34,000	2,377,179	-	2,377,179
Water Operations	5300	2,817,880	14,152,613	314,535	17,285,028	14,920,055	1,525,950	16,446,005	839,023	-	839,023
Water Development	5301	313,508	1,138,504	331,000	1,783,012	1,141,950	406,784	1,548,734	234,278	-	234,278
Water Contingency Fund	5305	200,547	2,942	-	203,489	100,000	-	100,000	103,489	-	103,489
Water Acquisition	5320	914,135	616,709	-	1,530,844	778,700	-	778,700	752,144	-	752,144
Water Mgt/Adjudication	5321	737,498	277,713	-	1,015,211	290,000	-	290,000	725,211	-	725,211
Water 2009 Bond Debt Service	5331	130,186	1,593	-	131,779	-	-	-	131,779	-	131,779
Water 10 Debt Service	5332	27,017	2,360	-	29,377	-	-	-	29,377	-	29,377
Water 2009 Bond DS Reserve	5341	1,185,874	20,761	-	1,206,635	-	-	-	1,206,635	-	1,206,635
Water 10 Debt Service Reserv	5342	1,598,525	27,957	-	1,626,482	-	-	-	1,626,482	-	1,626,482
Water Capital Improvements	5350	1,082,372	17,471	1,194,950	2,294,793	2,161,985	-	2,161,985	132,808	-	132,808
Water Equipment Repl Reserve	5360	1,046,842	17,557	-	1,064,399	230,676	-	230,676	833,723	-	833,723
Water 2005A Bond Projects	5374	409,330	6,947	-	416,277	310,848	-	310,848	105,429	-	105,429
Water 2006 Bond Projects	5375	1,686,186	30,082	-	1,716,268	1,661,296	-	1,661,296	54,972	-	54,972
Water NMFA Loan Projects	5377	1,187,034	20,074	-	1,207,108	1,065,554	-	1,065,554	141,554	-	141,554
Water NMFA Projects 2007	5378	2,211,647	-	-	2,211,647	2,183,041	-	2,183,041	28,606	-	28,606
Water 2005A Bond Debt Service	5384	67,992	895	-	68,887	-	-	-	68,887	-	68,887
Water 2006 Bond Debt Service	5385	20,586	264	-	20,850	-	-	-	20,850	-	20,850
Water 2005A Bond DS Reserve	5394	1,100,328	18,732	-	1,119,060	-	-	-	1,119,060	-	1,119,060
Water 2006 Bond D/S Reserve	5395	384,127	6,538	-	390,665	-	-	-	390,665	-	390,665
Wastewater Operations	5400	3,434,807	10,932,414	-	14,367,221	10,544,738	2,689,192	13,233,930	1,133,291	-	1,133,291
Wastewater Development	5401	1,597,278	866,416	406,784	2,870,478	2,680,254	-	2,680,254	190,224	-	190,224
WW Contingency Fund	5405	638,151	10,977	100,000	749,128	200,000	-	200,000	549,128	-	549,128
WW Water Reclamation Project	5420	414,430	6,966	685,525	1,106,921	533,850	-	533,850	573,071	-	573,071
WW 2009 Bond Debt Service	5431	44,464	362	-	44,826	-	-	-	44,826	-	44,826
Wastewater 10 Debt Service	5432	17,982	219	-	18,201	-	-	-	18,201	-	18,201
WW 2009 Bond DS Reserve	5441	749,508	13,118	-	762,626	-	-	-	762,626	-	762,626
Wastewater 10 Debt Service Res	5442	1,043,872	18,256	-	1,062,128	-	-	-	1,062,128	-	1,062,128
Wastewater Capital Improvement	5450	4,956,681	84,225	2,514,192	7,555,098	6,829,301	-	6,829,301	725,797	-	725,797
Wastewater Equip Repl Reserve	5460	1,545,521	25,757	75,000	1,646,278	368,500	-	368,500	1,277,778	-	1,277,778
WW 2006 Bond Rehab Projects	5475	59,205	992	-	60,197	50,484	-	50,484	9,713	-	9,713
WW 2006 Bond Debt Service	5485	85,648	1,127	-	86,775	-	-	-	86,775	-	86,775
WW 2006 Bond D/S Reserve	5495	1,396,844	23,773	-	1,420,617	-	-	-	1,420,617	-	1,420,617
Solid Waste Operations	5500	3,765,300	11,601,721	-	15,367,021	12,368,571	1,300,000	13,668,571	1,698,450	-	1,698,450
Solid Waste Contingency Fund	5505	-	-	500,000	500,000	100,000	-	100,000	400,000	-	400,000
Solid Waste Landfill Closure	5510	696,103	11,473	1,024,207	1,731,783	417,197	-	417,197	1,314,586	-	1,314,586
Solid Waste Equip Repl Reserve	5560	1,592,320	27,077	-	1,619,397	-	-	-	1,619,397	-	1,619,397
Sw NMFA Projects	5577	179,120	3,117	-	182,237	-	-	-	182,237	-	182,237
Sw NMFA Loan Debt Service	5587	483,107	8,565	-	491,672	-	-	-	491,672	-	491,672
Enterprise Funds - Utilities		\$ 55,417,248	\$ 74,422,538	\$ 9,946,193	\$ 139,785,979	\$ 98,595,242	\$ 8,721,926	\$ 107,317,168	\$ 32,468,811	\$ -	\$ 32,468,811



CITY OF LAS CRUCES, NEW MEXICO
 RECAPITULATION SCHEDULE - ALL FUND SUMMARY
 2014-15 ADOPTED BUDGET



Fund Description	Fund	Beginning Balance	Revenues	Transfers In	Total Resources	Expenditures	Transfers Out	Total Expenditures	Ending Balance	Scheduled Reserves	Uncommitted Ending Bal.
Transit	5920	\$ 595,145	\$ 1,307,384	\$ 1,225,000	\$ 3,127,529	\$ 2,740,714	\$ -	\$ 2,740,714	\$ 386,815	\$ -	\$ 386,815
Transit Intermodal Center	5921	-	2,555,058	-	2,555,058	2,555,058	-	2,555,058	-	-	-
Fa Recovery Grant	5922	-	812,607	-	812,607	812,607	-	812,607	-	-	-
Enterprise Funds - Other		\$ 595,145	\$ 4,675,049	\$ 1,225,000	\$ 6,495,194	\$ 6,108,379	\$ -	\$ 6,108,379	\$ 386,815	\$ -	\$ 386,815
Fleet Services	6150	\$ 3,646	\$ 5,921,524	\$ -	\$ 5,925,170	\$ 5,831,159	\$ -	\$ 5,831,159	\$ 94,011	\$ -	\$ 94,011
Unemployment Reserve	6310	744,796	325,831	-	1,070,627	300,000	-	300,000	770,627	-	770,627
Employee Health	6320	1,480,520	16,000	-	1,496,520	54,203	-	54,203	1,442,317	-	1,442,317
Workers Compensation	6330	10,403,411	2,655,908	-	13,059,319	2,156,818	-	2,156,818	10,902,501	-	10,902,501
Liability Claims	6340	6,565,379	717,843	1,577	7,284,799	1,989,200	-	1,989,200	5,295,599	-	5,295,599
Internal Service Funds		\$ 19,197,752	\$ 9,637,106	\$ 1,577	\$ 28,836,435	\$ 10,331,380	\$ -	\$ 10,331,380	\$ 18,505,055	\$ -	\$ 18,505,055
City of Las Cruces		\$ 175,499,301	\$ 223,777,898	\$ 36,767,202	\$ 436,044,401	\$ 254,752,271	\$ 39,380,496	\$ 294,132,767	\$ 141,911,634	\$ 20,612,433	\$ 121,299,201

Fund Description	Fund	Beginning Balance	Revenues	Transfers In	Total Resources	Expenditures	Transfers Out	Total Expenditures	Ending Balance	Scheduled Reserves	Uncommitted Ending Bal.
General Funds		\$ 27,489,983	\$ 99,034,054	\$ 7,473,519	\$ 133,997,556	\$ 91,737,823	\$ 19,546,421	\$ 111,284,244	\$ 22,713,312	\$ 16,182,416	\$ 6,530,896
Special Revenue Funds		\$ 53,160,191	\$ 30,283,830	\$ 2,108,733	\$ 85,552,754	\$ 20,951,090	\$ 11,061,551	\$ 32,012,641	\$ 53,540,113	\$ -	\$ 53,540,113
Debt Service Funds		\$ 15,651,016	\$ 6,034,532	\$ 13,646,030	\$ 35,331,578	\$ 17,931,623	\$ 50,598	\$ 17,982,221	\$ 17,349,357	\$ 4,430,017	\$ 12,919,340
General		6,132,056	934,012	13,112,180	20,178,248	11,258,873	50,598	11,309,471	8,868,777	4,430,017	4,438,760
Utilities		9,518,960	5,100,520	533,850	15,153,330	6,672,750	-	6,672,750	8,480,580	-	8,480,580
Capital Project Funds		\$ 41,401,109	\$ 6,974,421	\$ 9,515,142	\$ 57,890,672	\$ 40,097,488	\$ 406,784	\$ 40,504,272	\$ 17,386,400	\$ -	\$ 17,386,400
General		13,506,926	4,791,309	2,900,000	21,198,235	15,769,484	-	15,769,484	5,428,751	-	5,428,751
Utilities		27,894,183	735,882	6,615,142	35,245,207	22,880,774	406,784	23,287,558	11,957,649	-	11,957,649
Transit		-	1,447,230	-	1,447,230	1,447,230	-	1,447,230	-	-	-
Enterprise Funds		\$ 18,599,250	\$ 71,813,955	\$ 4,022,201	\$ 94,435,406	\$ 73,702,867	\$ 8,315,142	\$ 82,018,009	\$ 12,417,397	\$ -	\$ 12,417,397
Utilities		18,004,105	68,586,136	2,797,201	89,387,442	69,041,718	8,315,142	77,356,860	12,030,582	-	12,030,582
Transit		595,145	3,227,819	1,225,000	5,047,964	4,661,149	-	4,661,149	386,815	-	386,815
Internal Funds		\$ 19,197,752	\$ 9,637,106	\$ 1,577	\$ 28,836,435	\$ 10,331,380	\$ -	\$ 10,331,380	\$ 18,505,055	\$ -	\$ 18,505,055
City of Las Cruces		\$ 175,499,301	\$ 223,777,898	\$ 36,767,202	\$ 436,044,401	\$ 254,752,271	\$ 39,380,496	\$ 294,132,767	\$ 141,911,634	\$ 20,612,433	\$ 121,299,201

Fund Description	Fund	Beginning Balance	Revenues	Transfers In	Total Resources	Expenditures	Transfers Out	Total Expenditures	Ending Balance	Scheduled Reserves	Uncommitted Ending Bal.
Mv Regional Dispatch Authority	7410	\$ 788,651	\$ 1,800,779	\$ 1,487,964	\$ 4,077,394	\$ 3,388,743	\$ -	\$ 3,388,743	\$ 688,651	\$ -	\$ 688,651
Metro Narcotics Agency	7420	203,239	225,543	225,543	654,325	451,085	-	451,085	203,240	37,590	165,650
Metro Narcotics Seized Assets	7421	750,694	-	-	750,694	47,200	-	47,200	703,494	-	703,494
Metro Narcotics Hidta Grants	7422	-	817,443	-	817,443	817,443	-	817,443	-	-	-
Animal Svcs Of Mesilla Valley	7440	701,185	1,276,787	901,787	2,879,759	2,484,167	35,000	2,519,167	360,592	-	360,592
ASCMV Capital	7441	238,073	-	35,000	273,073	35,000	-	35,000	238,073	-	238,073
Branigan Estate	7470	2,638,799	55,200	-	2,693,999	250,000	2,000	252,000	2,441,999	-	2,441,999
Gifts & Memorials	7480	304,168	56,612	-	360,780	171,017	-	171,017	189,763	-	189,763
Veterans Memorial Wall	7481	21,247	5,000	-	26,247	10,000	-	10,000	16,247	-	16,247
Employee Benefits Committee	7490	827	-	-	827	-	-	-	827	-	827
South Central Solid Waste Auth	8100	1,115,730	5,508,900	204,000	6,828,630	4,723,078	300,000	5,023,078	1,805,552	-	1,805,552
SCSWA Closure/Post Closure	8110	1,506,250	-	100,000	1,606,250	-	-	-	1,606,250	-	1,606,250
SCSWA Landfill Gas Coll Sys	8115	3,078	-	-	3,078	-	-	-	3,078	-	3,078
SCSWA Nadbank Cell 2B	8120	1,600,000	-	-	1,600,000	1,600,000	-	1,600,000	-	-	-
SCSWA Capital Improvements	8150	262,157	-	-	262,157	-	100,000	100,000	162,157	-	162,157
SCSWA Equipment Replacement	8160	104,000	-	-	104,000	-	104,000	104,000	-	-	-
SCSWA Recycling	8170	595,138	2,043,950	-	2,639,088	2,208,291	-	2,208,291	430,797	-	430,797
Community Collection Ctrs	8180	153,871	937,189	200,000	1,291,060	1,289,133	-	1,289,133	1,927	-	1,927
Sunland Park Solid Waste	8190	96,455	594,472	-	690,927	475,931	-	475,931	214,996	-	214,996
Trust And Agency Funds		\$ 11,083,562	\$ 13,321,875	\$ 3,154,294	\$ 27,559,731	\$ 17,951,088	\$ 541,000	\$ 18,492,088	\$ 9,067,643	\$ 37,590	\$ 9,030,053
TOTAL RECAPITULATION SUMMARY		\$ 186,582,863	\$ 237,099,773	\$ 39,921,496	\$ 463,604,132	\$ 272,703,359	\$ 39,921,496	\$ 312,624,855	\$ 150,979,277	\$ 20,650,023	\$ 130,329,254

Fund Description	Fund	Beginning Balance	Revenues	Transfers In	Total Resources	Expenditures	Transfers Out	Total Expenditures	Ending Balance	Scheduled Reserves	Uncommitted Ending Bal.
General Funds		\$ 27,489,983	\$ 99,034,054	\$ 7,473,519	\$ 133,997,556	\$ 91,737,823	\$ 19,546,421	\$ 111,284,244	\$ 22,713,312	\$ 16,182,416	\$ 6,530,896
Special Revenue Funds		\$ 53,160,191	\$ 30,283,830	\$ 2,108,733	\$ 85,552,754	\$ 20,951,090	\$ 11,061,551	\$ 32,012,641	\$ 53,540,113	\$ -	\$ 53,540,113
Debt Service Funds		\$ 15,651,016	\$ 6,034,532	\$ 13,646,030	\$ 35,331,578	\$ 17,931,623	\$ 50,598	\$ 17,982,221	\$ 17,349,357	\$ 4,430,017	\$ 12,919,340
Capital Project Funds		\$ 41,401,109	\$ 6,974,421	\$ 9,515,142	\$ 57,890,672	\$ 40,097,488	\$ 406,784	\$ 40,504,272	\$ 17,386,400	\$ -	\$ 17,386,400
Enterprise Funds		\$ 18,599,250	\$ 71,813,955	\$ 4,022,201	\$ 94,435,406	\$ 73,702,867	\$ 8,315,142	\$ 82,018,009	\$ 12,417,397	\$ -	\$ 12,417,397
Internal Funds		\$ 19,197,752	\$ 9,637,106	\$ 1,577	\$ 28,836,435	\$ 10,331,380	\$ -	\$ 10,331,380	\$ 18,505,055	\$ -	\$ 18,505,055
Trust And Agency Funds		\$ 11,083,562	\$ 13,321,875	\$ 3,154,294	\$ 27,559,731	\$ 17,951,088	\$ 541,000	\$ 18,492,088	\$ 9,067,643	\$ 37,590	\$ 9,030,053
City of Las Cruces		\$ 186,582,863	\$ 237,099,773	\$ 39,921,496	\$ 463,604,132	\$ 272,703,359	\$ 39,921,496	\$ 312,624,855	\$ 150,979,277	\$ 20,650,023	\$ 130,329,254

CITY OF LAS CRUCES, NEW MEXICO
 RECAPITULATION SCHEDULE - UTILITIES FUND SUMMARY
 2014-15 ADOPTED BUDGET

Fund Description	Fund	Beginning Balance	Revenues	Transfers In	Total Resources	Expenditures	Transfers Out	Total Expenditures	Ending Balance	Scheduled Reserves	Uncommitted Ending Bal.
Utilities Shared Services	5100	\$ 144,895	\$ 9,334,998	\$ -	\$ 9,479,893	\$ 9,334,998	\$ -	\$ 9,334,998	\$ 144,895	\$ -	\$ 144,895
Gas Operations	5200	4,551,909	24,894,349	-	29,446,258	23,801,859	2,800,000	26,601,859	2,844,399	-	2,844,399
Gas Contingency Fund	5205	1,364,224	23,658	300,000	1,687,882	200,000	-	200,000	1,487,882	-	1,487,882
Water Operations	5300	2,817,880	11,731,313	314,535	14,863,728	12,498,755	1,525,950	14,024,705	839,023	-	839,023
Water Contingency Fund	5305	200,547	2,942	-	203,489	100,000	-	100,000	103,489	-	103,489
Water Acquisition	5320	914,135	616,709	-	1,530,844	778,700	-	778,700	752,144	-	752,144
Wastewater Operations	5400	3,434,807	10,011,364	-	13,446,171	9,623,688	2,689,192	12,312,880	1,133,291	-	1,133,291
Wastewater Development	5401	(938,276)	866,416	406,784	334,924	144,700	-	144,700	190,224	-	190,224
WW Contingency Fund	5405	638,151	10,977	100,000	749,128	200,000	-	200,000	549,128	-	549,128
WW Water Reclamation Project	5420	414,430	6,966	151,675	573,071	-	-	-	573,071	-	573,071
Solid Waste Operations	5500	3,765,300	11,074,971	-	14,840,271	11,841,821	1,300,000	13,141,821	1,698,450	-	1,698,450
Solid Waste Contingency Fund	5505	-	-	500,000	500,000	100,000	-	100,000	400,000	-	400,000
Solid Waste Landfill Closure	5510	696,103	11,473	1,024,207	1,731,783	417,197	-	417,197	1,314,586	-	1,314,586
Utility Operating Funds		\$ 18,004,105	\$ 68,586,136	\$ 2,797,201	\$ 89,387,442	\$ 69,041,718	\$ 8,315,142	\$ 77,356,860	\$ 12,030,582	\$ -	\$ 12,030,582
Water Operations	5300	\$ -	\$ 2,421,300	\$ -	\$ 2,421,300	\$ 2,421,300	\$ -	\$ 2,421,300	\$ -	\$ -	\$ -
Water Development	5301	-	1,086,900	-	1,086,900	1,086,900	-	1,086,900	-	-	-
Water 2009 Bond Debt Service	5331	130,186	1,593	-	131,779	-	-	-	131,779	-	131,779
Water I0 Debt Service	5332	27,017	2,360	-	29,377	-	-	-	29,377	-	29,377
Water 2009 Bond DS Reserve	5341	1,185,874	20,761	-	1,206,635	-	-	-	1,206,635	-	1,206,635
Water I0 Debt Service Reserv	5342	1,598,525	27,957	-	1,626,482	-	-	-	1,626,482	-	1,626,482
Water 2005A Bond Debt Service	5384	67,992	895	-	68,887	-	-	-	68,887	-	68,887
Water 2006 Bond Debt Service	5385	20,586	264	-	20,850	-	-	-	20,850	-	20,850
Water 2005A Bond DS Reserve	5394	1,100,328	18,732	-	1,119,060	-	-	-	1,119,060	-	1,119,060
Water 2006 Bond D/S Reserve	5395	384,127	6,538	-	390,665	-	-	-	390,665	-	390,665
Wastewater Operations	5400	-	921,050	-	921,050	921,050	-	921,050	-	-	-
Wastewater Development	5401	1,182,900	-	-	1,182,900	1,182,900	-	1,182,900	-	-	-
WW Water Reclamation Project	5420	-	-	533,850	533,850	533,850	-	533,850	-	-	-
WW 2009 Bond Debt Service	5431	44,464	362	-	44,826	-	-	-	44,826	-	44,826
Wastewater I0 Debt Service	5432	17,982	219	-	18,201	-	-	-	18,201	-	18,201
WW 2009 Bond DS Reserve	5441	749,508	13,118	-	762,626	-	-	-	762,626	-	762,626
Wastewater I0 Debt Service Res	5442	1,043,872	18,256	-	1,062,128	-	-	-	1,062,128	-	1,062,128
WW 2006 Bond Debt Service	5485	85,648	1,127	-	86,775	-	-	-	86,775	-	86,775
WW 2006 Bond D/S Reserve	5495	1,396,844	23,773	-	1,420,617	-	-	-	1,420,617	-	1,420,617
Solid Waste Operations	5500	-	526,750	-	526,750	526,750	-	526,750	-	-	-
Sw NMFA Loan Debt Service	5587	483,107	8,565	-	491,672	-	-	-	491,672	-	491,672
Utility Debt Service Funds		\$ 9,518,960	\$ 5,100,520	\$ 533,850	\$ 15,153,330	\$ 6,672,750	\$ -	\$ 6,672,750	\$ 8,480,580	\$ -	\$ 8,480,580
Shared Services Scada Fund	5150	\$ 169,306	\$ 2,897	\$ -	\$ 172,203	\$ -	\$ -	\$ -	\$ 172,203	\$ -	\$ 172,203
Shared Svcs Equip Repl Reserve	5160	900,454	17,248	-	917,702	70,000	-	70,000	847,702	-	847,702
Gas Capital Improvements	5250	6,585,018	121,429	2,000,000	8,706,447	6,217,385	-	6,217,385	2,489,062	-	2,489,062
Gas Equipment Replace Reserve	5260	1,879,487	31,692	500,000	2,411,179	34,000	-	34,000	2,377,179	-	2,377,179
Water Development	5301	313,508	51,604	331,000	696,112	55,050	406,784	461,834	234,278	-	234,278
Water Mgt/Adjudication	5321	737,498	277,713	-	1,015,211	290,000	-	290,000	725,211	-	725,211
Water Capital Improvements	5350	1,082,372	17,471	1,194,950	2,294,793	2,161,985	-	2,161,985	132,808	-	132,808
Water Equipment Repl Reserve	5360	1,046,842	17,557	-	1,064,399	230,676	-	230,676	833,723	-	833,723
Water 2005A Bond Projects	5374	409,330	6,947	-	416,277	310,848	-	310,848	105,429	-	105,429
Water 2006 Bond Projects	5375	1,686,186	30,082	-	1,716,268	1,661,296	-	1,661,296	54,972	-	54,972
Water NMFA Loan Projects	5377	1,187,034	20,074	-	1,207,108	1,065,554	-	1,065,554	141,554	-	141,554
Water NMFA Projects 2007	5378	2,211,647	-	-	2,211,647	2,183,041	-	2,183,041	28,606	-	28,606
Wastewater Development	5401	1,352,654	-	-	1,352,654	1,352,654	-	1,352,654	-	-	-
Wastewater Capital Improvement	5450	4,956,681	84,225	2,514,192	7,555,098	6,829,301	-	6,829,301	725,797	-	725,797
Wastewater Equip Repl Reserve	5460	1,545,521	25,757	75,000	1,646,278	368,500	-	368,500	1,277,778	-	1,277,778
WW 2006 Bond Rehab Projects	5475	59,205	992	-	60,197	50,484	-	50,484	9,713	-	9,713
Solid Waste Equip Repl Reserve	5560	1,592,320	27,077	-	1,619,397	-	-	-	1,619,397	-	1,619,397
Sw NMFA Projects	5577	179,120	3,117	-	182,237	-	-	-	182,237	-	182,237
Utility Capital Project Funds		\$ 27,894,183	\$ 735,882	\$ 6,615,142	\$ 35,245,207	\$ 22,880,774	\$ 406,784	\$ 23,287,558	\$ 11,957,649	\$ -	\$ 11,957,649
Enterprise Funds - Utilities		\$ 55,417,248	\$ 74,422,538	\$ 9,946,193	\$ 139,785,979	\$ 98,595,242	\$ 8,721,926	\$ 107,317,168	\$ 32,468,811	\$ -	\$ 32,468,811



CITY OF LAS CRUCES, NEW MEXICO

Schedule of Transfers
Fiscal Year 2014-15



TRANSFERS IN			TRANSFERS OUT		
FUND	FUND NAME	AMOUNT	FUND	FUND NAME	AMOUNT
1000	GENERAL FUND	(73,519)	1010	AIRPORT OPERATIONS	20,000
			2710	CONVENTION & VISITORS BUREAU	51,519
			7470	BRANIGAN ESTATE	2,000
1005	ENGINEERING SERVICES	(2,750,000)	1000	GENERAL FUND	500,000
			2600	STREET MAINTENANCE OPERATIONS	789,000
			2650	FLOOD CONTROL OPERATIONS	1,461,000
1010	AIRPORT OPERATIONS	(150,000)	1000	GENERAL FUND	150,000
1030	ECONOMIC DEVELOPMENT PROGRAM	(1,000,000)	1000	GENERAL FUND	1,000,000
1200	VEHICLE ACQUISITION FUND	(3,500,000)	1000	GENERAL FUND	3,500,000
2013	AFF HSG TR	(100,000)	1000	GENERAL FUND	100,000
2440	PRISONER CARE	(1,250,000)	1000	GENERAL FUND	1,250,000
2700	HEALTH CARE SERVICES MMC LEASE	(300,000)	2705	TELSHOR FACILITY	300,000
2715	DOWNTOWN REVITALIZATION	(70,000)	1000	GENERAL FUND	70,000
2780	GRIGGS WALNUT PLUME REMED	(388,733)	2800	ENVIRONMENTAL GROSS REC TAX	388,733
3260	2004 ENVIRONMENTL GRT SCSWA DS	(30,062)	3261	2004 EGRT SCSWA DS RESERVE	30,062
3270	2005 GRT IMPROVEMENT BONDS DS	(4,173,528)	1000	GENERAL FUND	4,173,528
3275	2010A MGRT STREET DS	(793,491)	2600	STREET MAINTENANCE OPERATIONS	793,491
3277	2010B MGRT FLOOD CTL DEBT SVC	(136,324)	2650	FLOOD CONTROL OPERATIONS	136,324
3280	2010 SSGRT CONVENTION CTR DS	(1,788,315)	2825	LAS CRUCES CONVENTION CTR FEES	1,767,779
			3281	2010 SSGRT CONV CENTER RESERVE	20,536
3282	2011 GRT DEBT SERVICE	(393,531)	1000	GENERAL FUND	393,531
3284	2011 GRT DEBT SERVICE	(274,362)	1000	GENERAL FUND	274,362
3286	2014 SSGRT EAST MESA FACILITY	(1,100,000)	1000	GENERAL FUND	1,100,000
3288	2014 MGRT STREETS	(1,400,000)	2600	STREET MAINTENANCE OPERATIONS	1,400,000
3290	2014 MGRT FLOOD PROJECTS	(400,000)	2650	FLOOD CONTROL OPERATIONS	400,000
3616	2007 NMFA FIRE EQPT DEBT SVC	(97,447)	1200	VEHICLE ACQUISITION FUND	97,447
3617	2007 NMFA PUB WKS EQPT DBT SVC	(33,975)	1200	VEHICLE ACQUISITION FUND	33,975
3619	2008 NMFA FLOOD CONTRO DS	(684,066)	2650	FLOOD CONTROL OPERATIONS	684,066
3623	2008 NMFA PARKING DECK	(622,576)	1000	GENERAL FUND	622,576
3624	2011 NMFA GAS TAX REFUNDING DS	(415,372)	2810	GAS TAX STREET MAINTENANCE	415,372
3625	FIRE APPARATUS NMFA 2010	(196,307)	1200	VEHICLE ACQUISITION FUND	196,307
3626	11 NMFA FIRE APPARATUS	(134,944)	1200	VEHICLE ACQUISITION FUND	134,944
3628	2012 NMFA REFUNDING	(309,316)	1000	GENERAL FUND	309,316
3810	HUD SECTION 108 LOAN-MONAS	(128,564)	1000	GENERAL FUND	128,564
4001	FACILITIES GENERAL FUND	(2,000,000)	1000	GENERAL FUND	2,000,000
4400	FLOOD CONTROL	(900,000)	2650	FLOOD CONTROL OPERATIONS	900,000
5205	GAS CONTINGENCY FUND	(300,000)	5200	GAS OPERATIONS	300,000
5250	GAS CAPITAL IMPROVEMENTS	(2,000,000)	5200	GAS OPERATIONS	2,000,000
5260	GAS EQUIPMENT REPLACE RESERVE	(500,000)	5200	GAS OPERATIONS	500,000
5300	WATER OPERATIONS	(314,535)	2800	ENVIRONMENTAL GROSS REC TAX	314,535
5301	WATER DEVELOPMENT	(331,000)	5300	WATER OPERATIONS	331,000
5350	WATER CAPITAL IMPROVEMENTS	(1,194,950)	5300	WATER OPERATIONS	1,194,950
5401	WASTEWATER DEVELOPMENT	(406,784)	5301	WATER DEVELOPMENT	406,784
5405	WW CONTINGENCY FUND	(100,000)	5400	WASTEWATER OPERATIONS	100,000
5420	WW WATER RECLAMATION PROJECT	(685,525)	2800	ENVIRONMENTAL GROSS REC TAX	685,525



CITY OF LAS CRUCES, NEW MEXICO

Schedule of Transfers
Fiscal Year 2014-15



TRANSFERS IN			TRANSFERS OUT		
FUND	FUND NAME	AMOUNT	FUND	FUND NAME	AMOUNT
5450	WASTEWATER CAPITAL IMPROVEMENT	(2,514,192)	5400	WASTEWATER OPERATIONS	2,514,192
5460	WASTEWATER EQUIP REPL RESERVE	(75,000)	5400	WASTEWATER OPERATIONS	75,000
5505	SOLID WASTE CONTINGENCY FUND	(500,000)	5500	SOLID WASTE OPERATIONS	500,000
5510	SOLID WASTE LANDFILL CLOSURE	(1,024,207)	2800	ENVIRONMENTAL GROSS REC TAX	224,207
			5500	SOLID WASTE OPERATIONS	800,000
5920	TRANSIT	(1,225,000)	1000	GENERAL FUND	875,000
			2810	GAS TAX STREET MAINTENANCE	350,000
6340	LIABILITY CLAIMS	(1,577)	1010	AIRPORT OPERATIONS	1,577
7410	MV REGIONAL DISPATCH AUTHORITY	(1,487,964)	1000	GENERAL FUND	1,487,964
7420	METRO NARCOTICS AGENCY	(225,543)	1000	GENERAL FUND	225,543
7440	ANIMAL SVCS OF MESILLA VALLEY	(901,787)	1000	GENERAL FUND	901,787
7441	ASCMV CAPITAL	(35,000)	7440	ANIMAL SVCS OF MESILLA VALLEY	35,000
8100	SOUTH CENTRAL SOLID WASTE AUTH	(204,000)	8150	SCSWA CAPITAL IMPROVEMENTS	100,000
			8160	SCSWA EQUIPMENT REPLACEMENT	104,000
8110	SCSWA CLOSURE/POST CLOSURE	(100,000)	8100	SOUTH CENTRAL SOLID WASTE AUTH	100,000
8180	COMMUNITY COLLECTION CTRS	(200,000)	8100	SOUTH CENTRAL SOLID WASTE AUTH	200,000
	TOTAL - TRANSFERS IN	(39,921,496)		TOTAL - TRANSFERS OUT	39,921,496
				TRANSFER SCHEDULE VARIANCE	0



City of Las Cruces, New Mexico
Property Tax Levy
Fiscal Year 2014-15



Levy Assumptions		Property Tax Yield
Residential Taxable Value	\$1,406,552,234	
City Residential Millage	<u>0.006838</u>	
Total Residential Production		9,618,004
Non-Residential Taxable Value	\$ 655,020,244	
City Non-Residential Millage	<u>0.007120</u>	
Total Non-Residential Production		4,663,744
Grand Total (Residential + Non-Residential)		<u>\$ 14,281,748</u>

Type of Property Tax	Millage	Estimated Tax Production
General Fund (Gross)		
Residential Taxable Value	0.004838	\$ 6,804,900
Non-Residential Taxable Value	0.005120	<u>3,353,704</u>
		10,158,604
TIDD		7,974
		7,974
Total General Fund (Net)		10,150,630
Flood Control		
Residential Taxable Value	0.002000	2,813,104
Non-Residential Taxable Value	0.002000	<u>1,310,040</u>
Total General Fund (Net)		4,123,144
Grand Total (Residential + Non-Residential)		<u>\$ 14,281,748</u>

	Fund	Property Tax Estimate
General Fund	1000	\$ 10,150,630
TIDD	2815	7,974
Flood	2650	<u>4,123,144</u>
Total Estimated Budgeted Property Tax		<u>\$ 14,281,748</u>



CITY OF LAS CRUCES
Overall Fund Summary
ADOPTED BUDGET FISCAL YEAR 2014-15



	2011-12 Actual	2012-13 Actual	2013-14 Projections	Revenue	2014-15 Recovery	Transfers In	Adopted Budget
RESOURCES							
Beginning Balance	\$ 177,799,001	187,597,098	192,503,728				184,960,951
Revenues							
Gross Receipts Tax / State Shared	73,572,366	74,657,738	74,180,540	82,199,280	0	0	82,199,280
Environmental Gross Receipts Tax	1,655,863	1,678,009	1,651,546	1,688,000	0	0	1,688,000
County Environmental Gross Receipts Tax	860,346	1,025,269	768,433	909,000	0	0	909,000
County TIDD Gross Receipts Tax	125,918	129,286	141,266	127,000	0	0	127,000
Gasoline Tax	1,541,617	1,546,274	1,456,558	1,480,938	0	0	1,480,938
Cigarette Tax	134	0	0	0	0	0	0
Lodgers Tax	1,985,944	1,913,524	2,010,479	2,060,741	0	0	2,060,741
Convention Center Fee	1,311,451	1,256,212	1,313,666	1,346,508	0	0	1,346,508
Property Taxes	13,280,690	13,971,750	14,068,055	14,411,922	0	0	14,411,922
Payment In Lieu of Property Tax	755,019	754,203	784,640	808,771	0	0	808,771
Franchise Fees	2,827,408	3,815,655	3,937,754	4,017,834	0	0	4,017,834
Payment In Lieu of Franchise Fees	1,127,128	1,136,736	1,216,800	1,253,304	0	0	1,253,304
Licenses, Fees & Permits	1,550,582	1,784,749	2,097,855	1,641,436	0	0	1,641,436
Auto License - State Shared	488,218	471,025	1,388	474,671	0	0	474,671
Fines & Forfeitures	3,645,704	3,203,424	1,902,485	1,638,086	0	0	1,638,086
Charges For Services	62,502,175	62,567,044	64,390,641	65,881,735	0	0	65,881,735
Natural Gas Sales - Commodity	12,992,332	13,121,698	10,734,110	13,480,255	0	0	13,480,255
Motor Pool Maintenances Charges	2,929,676	2,542,295	2,745,304	2,830,602	0	0	2,830,602
Fuel Charges	2,715,511	2,787,344	2,795,047	2,970,922	0	0	2,970,922
Intergovernmental	11,914,443	10,993,651	12,473,735	14,223,200	0	0	14,223,200
Miscellaneous Revenues	11,697,198	4,441,519	6,465,381	6,690,572	6,690,572	0	13,381,144
Federal Grants	8,030,525	13,629,090	6,034,200	8,794,059	0	0	8,794,059
State Grants	5,062,761	4,037,017	3,721,350	5,058,087	0	0	5,058,087
Local Grants	2,663,293	2,685,421	1,212,795	3,112,850	0	0	3,112,850
Debt Service	19,014,459	44,637	1,600,000	0	0	0	0
Operating Transfers In	78,602,530	87,858,174	35,628,490	0	0	39,921,496	39,921,496
Total Revenues	322,853,291	312,051,744	253,332,518	237,099,773	6,690,572	39,921,496	283,711,841
TOTAL RESOURCES	\$ 500,652,292	499,648,842	445,836,246	237,099,773	6,690,572	39,921,496	468,672,792
	2011-12 Actual	2012-13 Actual	2013-14 Projections	Salaries & Benefits	2014-15 Operating & Capital Outlay	Transfers Out	Adopted Budget
Expenditures							
General Government	97,301,305	100,054,964	49,160,937	40,613	12,584,871	39,380,496	52,005,980
Legislative	1,049,571	0	1,040,277	351,680	748,800	0	1,100,480
Judicial	2,730,656	2,830,186	3,416,667	784,956	2,829,440	0	3,614,396
Administration	4,433,150	3,244,753	4,386,026	1,930,750	2,709,104	0	4,639,854
Legal	2,362,656	(587,955)	3,160,765	956,953	2,386,732	0	3,343,685
Human Resources	2,932,422	1,752,622	3,033,991	1,021,129	2,188,445	0	3,209,574
Financial Services	2,916,264	2,750,911	2,828,447	2,677,565	314,570	0	2,992,135
Information Technology	3,076,333	3,710,694	4,045,086	2,129,961	2,149,222	0	4,279,183
Facilities	440,669	0	0	0	0	0	0
Transportation	15,121,630	24,701,359	24,618,839	7,584,261	13,180,651	0	20,764,912
Parks & Recreation	8,582,487	9,098,657	11,782,925	6,340,729	6,124,098	0	12,464,827
Community Development	5,315,348	5,370,492	6,649,846	3,354,650	3,680,036	0	7,034,686
Community & Cultural Services	8,867,418	8,982,221	9,128,046	5,554,891	4,099,414	2,000	9,656,305
Public Works	19,725,107	20,793,323	24,687,679	5,976,885	20,139,520	0	26,116,405
Las Cruces Police Department	24,582,435	26,236,186	25,718,579	21,533,179	5,673,786	0	27,206,965
Las Cruces Fire Department	11,355,275	12,892,205	11,930,344	10,727,220	1,893,557	0	12,620,777
Legislative Reserve	1,512,518	1,572,605	4,571,021	682,610	4,152,945	0	4,835,555
Utilities	71,108,772	74,472,635	79,865,664	16,493,829	82,101,413	0	98,595,242
Total City Wide Expenditure	\$ 283,414,016	297,875,858	270,025,139	88,141,861	166,956,604	39,382,496	294,480,961
Rio Grande Natural Gas Association	0	0	0	0	0	0	0
Animal Services Center of Mesilla Valley	2,032,173	2,217,315	2,051,509	1,673,245	845,922	35,000	2,554,167
Down Town Tax Inc. Development District	16,444	14,485	120,609	0	84,823	0	84,823
South Central Solid Waste Authority	7,444,468	10,931,963	10,110,781	2,967,966	7,328,467	504,000	10,800,433
Mesilla Valley Regional Dispatch Authority	2,700,604	2,830,705	2,999,758	2,691,634	697,109	0	3,388,743
Metro Narcotics Agency	1,473,524	1,527,993	1,417,197	299,842	1,015,886	0	1,315,728
Total Fiscal Agencies	\$ 13,667,213	17,522,461	16,699,854	7,632,687	9,972,207	539,000	18,143,894
Total Expenditures	\$ 297,081,229	315,398,319	286,724,993	95,774,548	176,928,811	39,921,496	312,624,855
Accrual Adjustments	(15,973,965)	8,253,205	0	0	0	0	0
ENDING BALANCE	\$ 187,597,098	192,503,728	159,111,253				156,047,937



**CITY OF LAS CRUCES
GENERAL FUNDS**



ADOPTED BUDGET FISCAL YEAR 2014-15

	2012-13	2013-14	2014-15			Adopted Budget	
	Actual	Projections	Revenue	Recovery	Transfers In		
RESOURCES							
Beginning Balance	\$ 27,765,582	27,868,254				27,489,983	
Revenues							
Gross Receipts Tax / State Shared	62,737,567	62,284,000	73,518,280	0	0	73,518,280	
Property Taxes	9,861,432	9,947,385	10,150,630	0	0	10,150,630	
Payment In Lieu of Property Tax	754,203	784,640	808,771	0	0	808,771	
Franchise Fees	2,691,014	2,833,853	2,892,619	0	0	2,892,619	
Payment In Lieu of Franchise Fees	1,136,736	1,216,800	1,253,304	0	0	1,253,304	
Licenses, Fees & Permits	1,271,098	1,574,955	1,141,436	0	0	1,141,436	
Auto License - State Shared	469,075	0	472,671	0	0	472,671	
Fines & Forfeitures	741,164	768,820	778,083	0	0	778,083	
Charges For Services	2,106,145	2,820,632	2,840,401	0	0	2,840,401	
Intergovernmental	3,720,849	4,300,286	0	4,287,545	0	4,287,545	
Miscellaneous Revenues	115,152	958,086	864,689	0	0	864,689	
Local Grants	2,241	0	25,625	0	0	25,625	
Operating Transfers In	48,108,034	6,003,069	0	0	7,473,519	7,473,519	
Total Revenues	133,714,710	93,492,526	94,746,509	4,287,545	7,473,519	106,507,573	
TOTAL RESOURCES	\$ 161,480,292	121,360,780	94,746,509	4,287,545	7,473,519	133,997,556	
			2014-15				
	2012-13 Actual	2013-14 Projections	Salaries & Benefits	Operating	Capital Outlay	Transfers Out	Adopted Budget
1000 - General Fund	83,596,223	85,464,218	60,395,211	23,984,486	686,625	19,062,171	104,128,493
1005 - Engineering Services	3,090,437	3,169,875	2,981,054	815,422	0	0	3,796,476
1010 - Airport Operations	766,509	669,066	282,265	270,847	300,000	21,577	874,689
1015 - Permit Services	0	388,365	0	0	0	0	0
1020 - Software Fund	13,200	13,200	0	31,550	0	0	31,550
1030 - Economic Development Fund	0	0	0	0	0	0	0
1101 - City Council OEM	0	0	0	0	0	0	0
1200 - Vehicle Acquisition Fund	2,381,618	2,664,752	0	0	1,990,363	462,673	2,453,036
1500 - Gross Receipts Tax Fund	46,038,600	1,501,321	0	0	0	0	0
Total Expenditures	\$ 135,886,587	93,870,797	63,658,530	25,102,305	2,976,988	19,546,421	111,284,244
Accrual Adjustments	2,274,549	0	0	0	0	0	0
ENDING BALANCE	\$ 27,868,254	27,489,983					22,713,312
Required Reserve:							
State Required 1/12th	6,966,352	7,122,018					8,677,374
Local CLC 1/12th	6,966,352	7,122,018					8,677,374
UN-RESERVED BALANCE	\$ 13,935,550	13,245,947					5,358,564



CITY OF LAS CRUCES
GENERAL FUND
ADOPTED BUDGET FISCAL YEAR 2014-15



	2012-13	2013-14	2014-15			Adopted Budget	
	Actual	Projections	Revenue	Recovery	Transfers In		
RESOURCES							
Beginning Balance	\$ 20,618,146	19,159,489				22,493,960	
Revenues							
Gross Receipts Tax / State Shared	24,216,868	62,284,000	66,116,000	0	0	66,116,000	
Hold Harmless Gross Receipts Tax	0	0	7,402,280	0	0	7,402,280	
Property Taxes	9,861,432	9,947,385	10,150,630	0	0	10,150,630	
Payment In Lieu of Property Tax	754,203	784,640	808,771	0	0	808,771	
Franchise Fees	2,691,014	2,833,853	2,892,619	0	0	2,892,619	
Payment In Lieu of Franchise Fees	1,136,736	1,216,800	1,253,304	0	0	1,253,304	
Licenses, Fees & Permits	1,746,462	1,574,955	1,614,107	0	0	1,614,107	
Fines & Forfeitures	741,164	768,820	778,083	0	0	778,083	
Charges For Services	1,949,980	2,670,983	2,673,978	0	0	2,673,978	
Administrative Transfers	2,946,156	3,124,106	0	3,237,545	0	3,237,545	
All Other Revenues	(53,779)	842,901	816,114	0	0	816,114	
Operating Transfers In	42,299,014	2,750,246	0	0	73,519	73,519	
Total Revenues	88,289,250	88,798,689	94,505,886	3,237,545	73,519	97,816,950	
TOTAL RESOURCES	\$ 108,907,396	107,958,178	94,505,886	3,237,545	73,519	120,310,910	
	Actual	Projections	Salaries & Benefits	Operating	Capital Outlay	Transfers Out	Adopted Budget
Expenditures							
Legislative	734,950	800,480	351,680	448,800	0	0	800,480
Judicial	1,113,726	1,159,187	784,956	367,150	0	0	1,152,106
Administration	2,949,824	2,650,853	1,930,750	1,159,132	0	0	3,089,882
Legal	1,181,505	1,304,246	956,953	397,532	0	0	1,354,485
Human Resources	929,645	984,858	868,489	127,012	0	0	995,501
Financial Services	2,750,911	2,729,271	2,677,565	314,570	0	0	2,992,135
Information Technology	3,697,494	3,579,861	2,129,961	1,660,585	410,000	0	4,200,546
Transportation	4,721,569	4,694,096	2,141,929	2,694,348	252,425	0	5,088,702
Parks & Recreation	7,902,145	8,650,769	6,142,699	3,658,805	0	0	9,801,504
Community Development	2,770,678	3,088,241	2,672,084	622,051	0	0	3,294,135
Community & Cultural Services	5,249,293	4,765,978	4,579,241	945,060	0	0	5,524,301
Public Works	5,440,724	5,471,920	2,995,831	2,618,278	0	0	5,614,109
Las Cruces Police Department	19,837,211	21,843,725	20,753,243	3,692,916	24,200	0	24,470,359
Las Cruces Fire Department	9,708,710	9,839,118	10,727,220	1,125,302	0	0	11,852,522
Legislative Reserve	1,572,605	2,028,621	682,610	4,152,945	0	0	4,835,555
Operating Transfers Out	13,035,233	11,872,994	0	0	0	19,062,171	19,062,171
Total Expenditures	\$ 83,596,223	85,464,218	60,395,211	23,984,486	686,625	19,062,171	104,128,493
Accrual Adjustments	(6,151,684)	0	0	0	0	0	0
ENDING BALANCE	\$ 19,159,489	22,493,960					16,182,417
Required Reserve:							
State Required 1/12th	6,966,352	7,122,018					8,091,208
Local CLC 1/12th	6,966,352	7,122,018					8,091,208
UN-RESERVED BALANCE	\$ 5,226,785	8,249,924					1



CITY OF LAS CRUCES
GENERAL FUND - RESERVE SECTION
ADOPTED BUDGET FISCAL YEAR 2014-15



	2012-13	2013-14	Salary & Benefits	2014-15			Adopted Budget
	Actual	Projections		Operating	Capital Outlay	Transfer Out	
RESERVES FOR:							
1. Salary Increases:							
610106 Reserve for Blue Collar Bargaining U	\$ 0	0	34,182	0	0	0	34,182
610106 Reserve for Police Bargaining Unit Incre	0	0	163,089	0	0	0	163,089
610106 Reserve for Fire Bargaining Unit Increas	0	0	95,371	0	0	0	95,371
610106 Reserve for Non-Represented Increases	0	173,147	389,968	0	0	0	389,968
2. Services							
722190 Purchased Services	237,231	390,000	0	659,433	0	0	659,433
722190 City Contribution to Doña Ana Arts Cou	40,000	60,000	0	60,000	0	0	60,000
722248 Admin Charge - GRT	818,015	802,000	0	1,112,574	0	0	1,112,574
722250 Admin Charge - County	97,411	99,474	0	101,506	0	0	101,506
722310 City Manager Contingency	65,779	100,000	0	1,835,432	0	0	1,835,432
3. Payments to Other Government Entities							
772900 Office of Emergency Management	51,286	80,000	0	80,000	0	0	80,000
772900 Council of Governments	0	14,000	0	14,000	0	0	14,000
4. Payments for Other Government Programs							
772900 Mesilla Valley Econ Development Allia	200,000	200,000	0	200,000	0	0	200,000
705105 Low Income Utility Assistance Program	53,799	75,000	0	75,000	0	0	75,000
705110 Affordable Housing Impact Fee Assistan	9,084	35,000	0	15,000	0	0	15,000
Total Reserves	\$ 1,572,605	2,028,621	682,610	4,152,945	0	0	4,835,555
5. Transfers to Other Funds							
951005 Fund 1005 Engineering Services	(397,624)	312,398	0	0	0	500,000	500,000
951010 Fund 1010 Airport Operations	150,000	790,000	0	0	0	150,000	150,000
951030 Fund 1030 Economic Development Pr	0	0	0	0	0	1,000,000	1,000,000
951200 Fund 1200 Vehicle Acquisition	2,876,992	286,538	0	0	0	3,500,000	3,500,000
952013 Fund 2013 Affordable Housing Trust	0	100,000	0	0	0	100,000	100,000
952421 Fund 2421 DWI Prevention	183	0	0	0	0	0	0
952440 Fund 2440 Prisoner Care	1,500,000	1,000,000	0	0	0	1,250,000	1,250,000
952490 Fund 2490 Judicial Education Fee	4,983	0	0	0	0	0	0
952715 Fund 2715 DLCP (Res 10-041)	50,000	70,000	0	0	0	70,000	70,000
953270 Fund 3270 2005 GRT Bonds	0	2,480,104	0	0	0	4,173,528	4,173,528
953282 Fund 3282 SSGRT Bonds	1,091,260	1,344,863	0	0	0	393,531	393,531
953284 Fund 3284 MGRT Improvement Bond	196,771	426,414	0	0	0	274,362	274,362
953286 Fund 3286 2014 SSGRT Bonds	0	0	0	0	0	1,100,000	1,100,000
953623 Fund 3623 2008 GRT Bonds	0	644,861	0	0	0	622,576	622,576
953628 Fund 3628 2012 NMFA	0	280,489	0	0	0	309,316	309,316
953810 Fund 3810 Hud Section 108 (MONAS)	131,694	161,450	0	0	0	128,564	128,564
954001 Fund 4001 Facilities Imp Reserve (Ge	600,000	50,000	0	0	0	2,000,000	2,000,000
965920 Fund 5920 Transit	1,383,944	1,383,944	0	0	0	875,000	875,000
966150 Fund 6150 Fleet Services	1,250,000	0	0	0	0	0	0
966320 Fund 6320 Employee Health	600,000	0	0	0	0	0	0
966340 Fund 6340 Liability Claims	1,078,000	0	0	0	0	0	0
772900-97410 Fund 7410 MVRDA	1,411,700	1,434,603	0	0	0	1,487,964	1,487,964
772900-97420 Fund 7420 Metro Narcotics	225,543	225,543	0	0	0	225,543	225,543
772900-97440 Fund 7440 Animal Service Cen	881,787	881,787	0	0	0	901,787	901,787
Total Transfers Out	\$ 13,035,233	11,872,994	0	0	0	19,062,171	19,062,171
GRAND TOTAL RESERVE SECTION	\$ 14,607,838	13,901,615	682,610	4,152,945	0	19,062,171	23,897,726



CITY OF LAS CRUCES
SPECIAL REVENUE FUNDS
ADOPTED BUDGET FISCAL YEAR 2014-15



	2012-13 Actual	2013-14 Projections	Salaries & Benefits	2014-15		Transfers Out	Adopted Budget
				Operating	Capital Outlay		
2800 - Environmental Gross Rec Tax	2,550,303	2,416,573	0	965,000	0	1,613,000	2,578,000
2805 - Public Safety Gross Rec Tax	3,372,136	3,313,000	0	0	0	0	0
2810 - Gas Tax Street Maintenance	1,482,016	1,488,648	371,129	207,735	0	765,372	1,344,236
2815 - Tidd Dedicated Revenues	14,485	120,609	0	84,823	0	0	84,823
2820 - Lodgers Tax	1,975,125	0	0	0	0	0	0
2825 - Las Cruces Convention Ctr Fees	1,237,071	345,408	0	0	0	1,767,779	1,767,779
2900 - Federal Stimulus Operating	496,976	368,840	413,867	0	0	0	413,867
Total Expenditures	\$ 22,383,893	28,427,047	3,875,323	16,839,862	235,905	11,061,551	32,012,641
Accrual Adjustments	(10,408,064)	90	0	0	0	0	0
ENDING BALANCE	\$ 37,596,349	53,160,191					53,540,113



CITY OF LAS CRUCES
DEBT SERVICE FUNDS
ADOPTED BUDGET FISCAL YEAR 2014-15



	2012-13	2013-14	2014-15			Adopted Budget	
	Actual	Projections	Revenue	Recovery	Transfers In		
RESOURCES							
Beginning Balance	\$ 7,379,498	7,091,987				6,132,056	
Revenues							
Miscellaneous Revenues	633,605	983,228	934,012	0	0	934,012	
Operating Transfers In	11,028,226	10,660,263	0	0	13,112,180	13,112,180	
Total Revenues	<u>11,661,831</u>	<u>11,643,491</u>	<u>934,012</u>	<u>0</u>	<u>13,112,180</u>	<u>14,046,192</u>	
TOTAL RESOURCES	<u>\$ 19,041,329</u>	<u>18,735,478</u>	<u>934,012</u>	<u>0</u>	<u>13,112,180</u>	<u>20,178,248</u>	
			2014-15				
	2012-13	2013-14	Salaries & Benefits	Operating	Capital Outlay	Transfers Out	Adopted Budget
	Actual	Projections					
3260 - 2004 Environmentl GRT SCSWA Ds	839,213	838,838	0	0	841,650	0	841,650
3261 - 2004 EGRT SCSWA Ds Reserve	29,250	30,062	0	0	0	30,062	30,062
3270 - 2005 GRT Improvement Bonds Ds	2,138,843	2,335,068	0	0	4,166,568	0	4,166,568
3275 - 2010A MGRT Street Ds	2,128,275	2,125,525	0	0	802,150	0	802,150
3277 - 2010B MGRT Flood Ctl Debt Svc	846,900	837,704	0	0	208,150	0	208,150
3280 - 2010 SsGRT Convention Ctr Ds	1,588,144	1,589,019	0	0	1,586,619	0	1,586,619
3281 - 2010 SsGRT Conv Center Reserve	66,054	85,239	0	0	0	20,536	20,536
3282 - 2011 GRT Debt Service	1,016,375	1,280,825	0	0	486,725	0	486,725
3284 - 2011 GRT Debt Service	159,269	391,869	0	0	384,769	0	384,769
3612 - Nmfa Equipment Loans Debt Svc	420,222	420,212	0	0	0	0	0
3616 - 2007 Nmfa Fire Eqpt Debt Svc	132,135	132,120	0	0	132,107	0	132,107
3617 - 2007 Nmfa Pub Wks Eqpt Dbt Svc	51,823	51,801	0	0	51,779	0	51,779
3618 - 2008 Nmfa Griggs Wln Plume D/S	50,051	92,646	0	0	92,646	0	92,646
3619 - 2008 Nmfa Flood Contro Ds	699,070	699,071	0	0	698,801	0	698,801
3623 - 2008 Nmfa Parking Deck	683,750	658,750	0	0	637,500	0	637,500
3624 - 2011 Nmfa Gas Tax Refunding Ds	418,703	417,042	0	0	419,288	0	419,288
3625 - Fire Apparatus Nmfa 2010	29,094	29,135	0	0	159,934	0	159,934
3626 - 11 Nmfa Fire Apparatus	135,033	135,033	0	0	135,032	0	135,032
3627 - 2012 Nmfa Water Board Prg	11,203	0	0	0	0	0	0
3628 - 2012 Nmfa Refunding	755,043	318,489	0	0	317,269	0	317,269
3810 - Hud Section 108 Loan-Monas	131,694	134,974	0	0	137,886	0	137,886
Total Expenditures	<u>\$ 12,330,144</u>	<u>12,603,422</u>	<u>0</u>	<u>0</u>	<u>11,258,873</u>	<u>50,598</u>	<u>11,309,471</u>
Accrual Adjustments	<u>668,313</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 7,379,498</u>	<u>6,132,056</u>					<u>8,868,777</u>
Required Reserve:							
Debt Service Reserve Requirement							4,204,496
UN-RESERVED BALANCE	<u>\$ 7,379,498</u>	<u>6,132,056</u>					<u>4,664,281</u>



City of Las Cruces, New Mexico



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2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Summary of Schedules

The following schedules summarize key information in the City's budget (specifically, revenues, transfers, expenditures, and positions for all departments and funds). In addition, these schedules provide the City of Las Cruces Total Combined Budget, summarizing all of the following information:

SUMMARY SCHEDULES

Schedule 1: Financial Organizational Chart - Operating Budget

This Chart summarizes all city operating expenditure funds by major fund or organizational type for fiscal year 2014-15. The chart shows all Governmental Funds.

Schedule 2: Prior Years Projection Recapitulation Schedule

This schedule (2013-14 Estimate) summarizes all City fund types.

Schedule 3: Debt Service Expenditures by Program

This schedule summarizes the type of indebtedness the city has by governmental and business-type activities. It provides the amount of issue and the outstanding debt by program.

Schedule 4: Positions by Department

This schedule summarizes all positions by department.



Financial Organizational Chart



City of Las Cruces
2014-15 Operating Budget
\$272,703,359
 PEOPLE HELPING PEOPLE

OPERATING EXPENDITURES
\$214,674,248

INTERNAL SERVICES
\$10,331,380

GENERAL FUNDS
\$91,737,823

SPECIAL REVENUE FUNDS
\$20,951,090

ENTERPRISE FUNDS
\$73,702,867

General Fund
\$85,066,322

Airport Operations
\$853,112

Other General Funds
\$3,828,026

Vehicle Acquisition
\$1,990,363

State Library Assistance
\$244,499

Community Dev. & Planning
\$3,616,490

Parks & Recreation
\$424,036

Health Services
\$300,000

Senior Programs
\$907,594

Convention & Visitor Bureau
\$2,331,871

Street & Flood
\$5,952,169

Public Safety
\$2,547,487

Judicial
\$2,457,590

Grants
\$124,322

Environmental
\$965,000

Utility Adm. Services
\$9,334,998

Water
\$13,377,455

Solid Waste
\$12,359,018

Downtown Revitalization
\$230,103

Gas
\$24,001,859

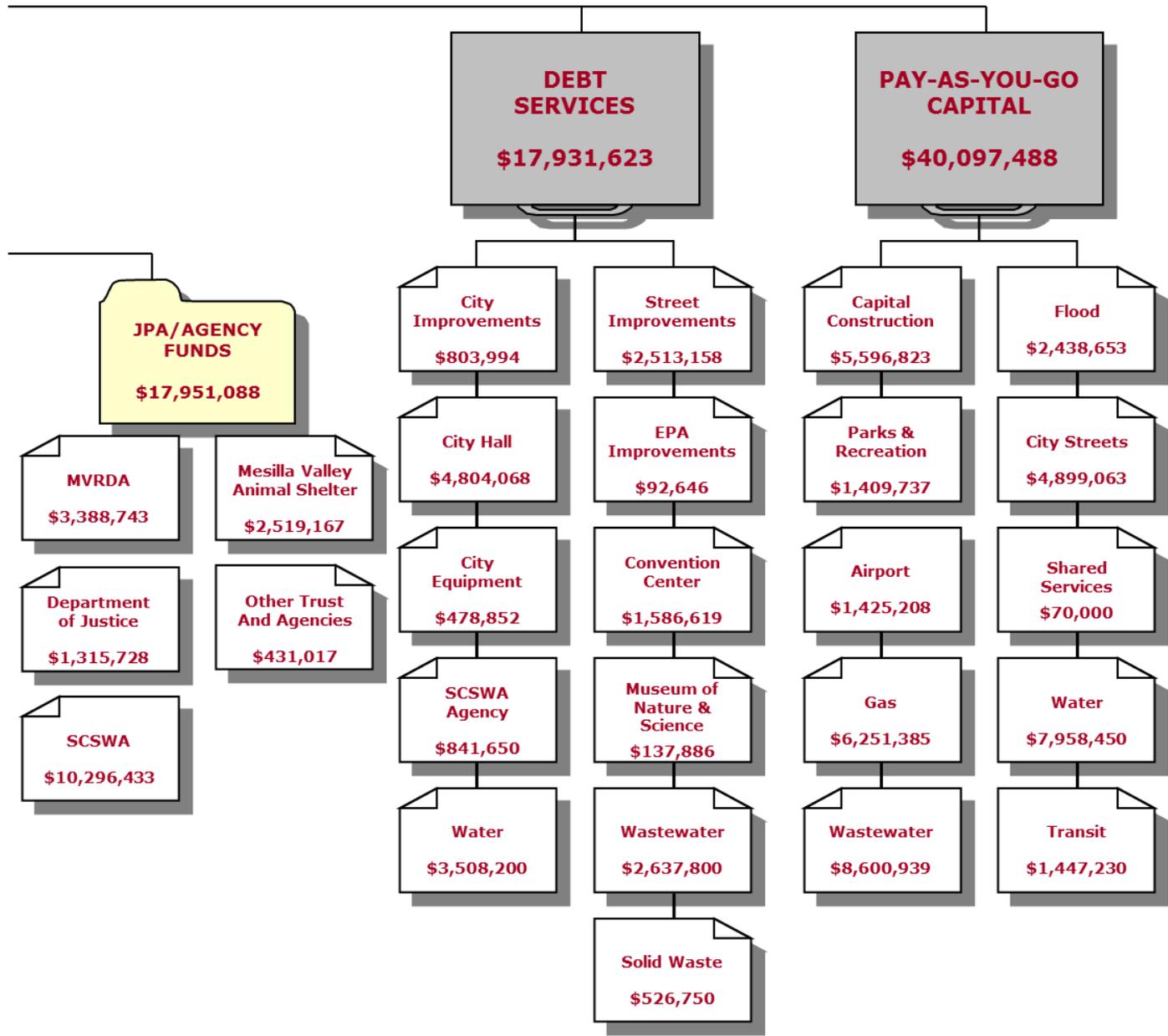
Wastewater
\$9,968,388

Transit
\$4,661,149

Griggs Walnut Plume
\$849,929



Financial Organizational Chart





CITY OF LAS CRUCES, NEW MEXICO
RECAPITULATION SCHEDULE - ALL FUND SUMMARY
PROJECTED BUDGET FY 2013-14



Fund Description	Fund	Beginning		Transfers		Total		Transfers		Total		Ending Balance	Scheduled Reserves	Uncommitted Ending Bal.
		Balance	Revenues	In	Resources	Expenditures	Out	Expenditures						
General Fund	1000	\$ 19,159,489	\$ 86,048,443	\$ 2,750,246	\$ 107,958,178	\$ 73,591,224	\$ 11,872,994	\$ 85,464,218	\$ 22,493,960	\$ 14,244,036	\$ 8,249,924			
Engineering Services	1005	63,657	1,181,180	2,056,285	3,301,122	3,169,875	-	3,169,875	131,247	-	131,247			
Airport Operations	1010	159,156	156,134	910,000	1,225,290	647,489	21,577	669,066	556,224	-	556,224			
Permit Services	1015	389,197	60	-	389,257	-	388,365	388,365	892	-	892			
Software Fund	1020	44,172	578	-	44,750	13,200	-	13,200	31,550	-	31,550			
City Council Oem	1101	50,000	-	-	50,000	-	-	-	50,000	-	50,000			
Vehicle Acquisition Fund	1200	6,501,262	103,062	286,538	6,890,862	1,777,454	887,298	2,664,752	4,226,110	-	4,226,110			
Gross Receipts Tax Income Fund	1500	1,501,321	-	-	1,501,321	-	1,501,321	1,501,321	-	-	-			
General Funds		\$ 27,868,254	\$ 87,489,457	\$ 6,003,069	\$ 121,360,780	\$ 79,199,242	\$ 14,671,555	\$ 93,870,797	\$ 27,489,983	\$ 14,244,036	\$ 13,245,947			
HUD Community Development	2000	\$ 50,265	\$ 829,779	\$ -	\$ 880,044	\$ 700,880	\$ -	\$ 700,880	\$ 179,164	\$ -	\$ 179,164			
HUD Special Projects Fund	2010	1	251,770	-	251,771	251,771	-	251,771	-	-	-			
Neighborhood Stabilization	2012	35,869	-	-	35,869	35,869	-	35,869	-	-	-			
AFF Hsg Tr	2013	-	-	300,000	300,000	-	-	-	300,000	-	300,000			
Mpo Urban Transportation	2090	-	324,769	-	324,769	324,769	-	324,769	-	-	-			
Recreation Projects	2130	106,424	3,091	-	109,515	14,119	-	14,119	95,396	-	95,396			
State Library Resources	2140	-	33,747	-	33,747	33,747	-	33,747	-	-	-			
Older Americans Act Programs	2171	-	806,076	-	806,076	806,076	-	806,076	-	-	-			
Cash In Lieu Of Commodities	2172	-	171,272	-	171,272	171,272	-	171,272	-	-	-			
Retired/Senior Volunteer Prgm	2173	-	39,282	-	39,282	39,282	-	39,282	-	-	-			
Fire Fund	2300	198,283	506,948	-	705,231	522,302	-	522,302	182,929	-	182,929			
Firefighters Program	2301	-	569,691	-	569,691	569,691	-	569,691	-	-	-			
Emergency Medical Services	2303	366	12,621	-	12,987	12,621	-	12,621	366	-	366			
Police Fund	2400	-	127,365	-	127,365	127,365	-	127,365	-	-	-			
Police Protection Fund	2401	13,270	154,769	-	168,039	168,039	-	168,039	-	-	-			
Court Awarded FunDS	2402	359,347	27,069	-	386,416	61,481	-	61,481	324,935	-	324,935			
Victims Assistance Fund	2405	-	30,450	-	30,450	30,450	-	30,450	-	-	-			
Keep Las Cruces Beautiful	2410	204	23,889	-	24,093	23,889	-	23,889	204	-	204			
Juvenile Citation Program	2412	-	262,520	-	262,520	262,520	-	262,520	-	-	-			
DWI Prevention	2421	1,049	4,700	-	5,749	4,700	-	4,700	1,049	-	1,049			
Selective Traf Enforcemnt-Step	2422	-	13,543	-	13,543	13,543	-	13,543	-	-	-			
Traffic Safety Education	2423	31,879	24,304	-	56,183	23,018	-	23,018	33,165	-	33,165			
Traffic Safety Bur Enforcement	2424	1,546	65,962	-	67,508	65,962	-	65,962	1,546	-	1,546			
Safe Traffic Operations Prog	2430	384,245	298,106	-	682,351	518,359	-	518,359	163,992	-	163,992			
Prisoner Care	2440	1,735,563	251,437	1,500,000	3,487,000	1,022,422	-	1,022,422	2,464,578	-	2,464,578			
PS Impact	2450	661,502	356,223	-	1,017,725	-	-	-	1,017,725	-	1,017,725			
Dept Of Justice Programs	2470	2,560	85,216	-	87,776	85,216	-	85,216	2,560	-	2,560			
Vehicle Forfeiture Fund	2472	141,505	157,707	-	299,212	117,304	-	117,304	181,908	-	181,908			
Judicial Education	2490	429	31,606	-	32,035	27,645	-	27,645	4,390	-	4,390			
Court Automation	2491	451,059	108,771	-	559,830	122,727	-	122,727	437,103	-	437,103			
Equipment Grants	2500	-	234,419	-	234,419	234,419	-	234,419	-	-	-			
Street Maintenance Operations	2600	396,406	6,627,000	7,023,406	3,636,580	3,232,173	6,868,753	154,653	154,653	-	154,653			
Flood Control Operations	2650	193,200	4,115,696	-	4,308,896	1,032,508	2,457,022	3,489,530	819,366	-	819,366			
Health Care Services Mmc Lease	2700	20,337	819	300,000	321,156	280,450	-	280,450	40,706	-	40,706			
Telshor Facility	2705	29,460,519	495,234	-	29,955,753	-	300,000	300,000	29,655,753	-	29,655,753			
Convention & Visitors Bureau	2710	3,460,369	2,072,156	-	5,532,525	2,469,920	50,262	2,520,182	3,012,343	-	3,012,343			
Downtown Revitalization	2715	49,961	7,812	70,000	127,773	94,720	-	94,720	33,053	-	33,053			
Northrise Morningstar Spec Proj	2750	2,256,269	36,718	-	2,292,987	-	-	-	2,292,987	-	2,292,987			
Sonoma Ranch Special Project	2751	1,491,962	24,415	-	1,516,377	-	-	-	1,516,377	-	1,516,377			
State Operating Grants	2760	-	14,721	-	14,721	14,721	-	14,721	-	-	-			
Other Operating Grants	2761	-	8,750	-	8,750	8,750	-	8,750	-	-	-			
Valley View Heske Garden	2770	200,459	3,559	-	204,018	16,224	-	16,224	187,794	-	187,794			
Griggs Walnut Plume Remed	2780	841,315	120,376	363,787	1,325,478	283,018	-	283,018	1,042,460	-	1,042,460			
Alarm Fees And Fines	2790	-	116,475	-	116,475	106,163	-	106,163	10,312	-	10,312			
Environmental Gross Rec Tax	2800	148,511	2,419,979	-	2,568,490	818,702	1,597,871	2,416,573	151,917	-	151,917			
Public Safety Gross Rec Tax	2805	-	3,313,000	-	3,313,000	3,313,000	-	3,313,000	-	-	-			
Gas Tax Street Maintenance	2810	89,305	1,457,409	-	1,546,714	548,999	939,649	1,488,648	58,066	-	58,066			
Tidd Dedicated Revenues	2815	5,645,753	2,154,787	-	7,800,540	120,609	-	120,609	7,679,931	-	7,679,931			
Lodgers Tax	2820	11,195	-	-	11,195	-	-	-	11,195	-	11,195			
Las Cruces Convention Ctr Fees	2825	130,029	1,317,557	-	1,447,586	-	345,408	345,408	1,102,178	-	1,102,178			
Federal Stimulus Operating	2900	-	368,840	-	368,840	368,840	-	368,840	-	-	-			
Special Revenue Funds		\$ 48,570,956	\$ 30,482,405	\$ 2,533,787	\$ 81,587,148	\$ 19,504,662	\$ 8,922,385	\$ 28,427,047	\$ 53,160,101	\$ -	\$ 53,160,101			
2004 EnviroNmentl GRT SCSWA DS	3260	\$ 593,762	\$ 851,770	\$ 30,062	\$ 1,475,594	\$ 838,838	\$ -	\$ 838,838	\$ 636,756	\$ -	\$ 636,756			
2004 EGRT SCSWA DS Reserve	3261	827,371	29,085	-	856,456	-	30,062	30,062	826,394	798,000	28,394			
2004 EGRT Bond Tax Rebate Fund	3262	96,622	1,576	-	98,198	-	-	-	98,198	-	98,198			
2005 GRT Improvement BonDS DS	3270	267,881	13,193	2,480,104	2,761,178	2,335,068	-	2,335,068	426,110	-	426,110			
2010A MGRT Street DS	3275	226,499	11,815	1,972,752	2,211,066	2,125,525	-	2,125,525	85,541	-	85,541			
2010B MGRT Flood Ctl Debt Svc	3277	89,427	2,630	837,704	929,761	837,704	-	837,704	92,057	-	92,057			
2010 SSGRT Convention Ctr DS	3280	1,085,001	17,234	498,018	1,600,253	1,589,019	-	1,589,019	11,234	-	11,234			
2010 SSGRT Conv Center Reserve	3281	1,671,330	14,811	-	1,686,141	-	85,239	85,239	1,600,902	1,590,300	10,602			
2011 GRT Debt Service	3282	140,756	7,564	1,344,863	1,493,183	1,280,825	-	1,280,825	212,358	-	212,358			
2011 GRT Debt Service	3284	85,235	3,226	426,414	514,875	391,869	-	391,869	123,006	-	123,006			
NMFA Equipment Loans Debt Svc	3612	231,874	3,753	541,982	777,609	420,212	-	420,212	357,397	-	357,397			
2007 NMFA Fire Eqpt Debt Svc	3616	109,091	903	78,337	188,331	132,120	-	132,120	56,211	-	56,211			
2007 NMFA Pub Wks Eqpt Dbt Svc	3617	39,980	327	29,364	69,671	51,801	-	51,801	17,870	-	17,870			
2008 NMFA Griggs Wln Plume D/S	3618	605,813	9,992	92,646	708,451	92,646	-	92,646	615,805	-	615,805			
2008 NMFA Flood Contro DS	3619	528,316	4,149	699,071	1,231,536	699,071	-	699,071	532,465	456,383	76,082			
2008 NMFA Parking Deck	3623	86,557	3,873	644,861	735,291	658,750	-	658,750	76,541	-	76,541			
2011 NMFA Gas Tax Refunding DS	3624	248,802	3,167	409,649	661,618	417,042	-	417,042	244,576	204,500	40,076			
Fire Apparatus NMFA 2010	3625	72,490	1,093	-	73,583	29,135	-	29,135	44,448	-	44,448			
11 NMFA Fire Apparatus	3626													



CITY OF LAS CRUCES, NEW MEXICO
RECAPITULATION SCHEDULE - ALL FUND SUMMARY
PROJECTED BUDGET FY 2013-14



Fund Description	Fund	Beginning		Transfers		Total		Transfers		Total		Ending Balance	Scheduled Reserves	Uncommitted Ending Bal.
		Balance	Revenues	In	Resources	Expenditures	Out	Expenditures						
Public Park Development	4106	999,724	543,452	-	1,543,176	192,049	-	192,049	-	1,351,127	-	1,351,127	-	-
Public Park Projects	4110	33,554	601	-	34,155	-	-	-	-	34,155	-	34,155	-	34,155
State Grant Park/Land Improv	4112	-	249,883	-	249,883	249,883	-	249,883	-	-	-	-	-	-
Streets General Fund	4201	148,035	18,540	-	166,575	7,349	21,278	28,627	-	137,948	-	137,948	-	137,948
Gr Rec Tax Street Maintenance	4202	563,265	265,000	450,000	1,278,265	132,652	-	132,652	-	1,145,613	-	1,145,613	-	1,145,613
Special Street Projects	4205	263,056	479,542	18,500	761,098	28,902	-	28,902	-	732,196	-	732,196	-	732,196
Street Improvement Dist 1991	4208	5,884	-	-	5,884	-	-	-	-	5,884	-	5,884	-	5,884
State Grant Street Improvements	4212	79,534	401,741	-	481,275	401,741	-	401,741	-	79,534	-	79,534	-	79,534
NMFA Street Projects 2006	4213	499,217	-	-	499,217	-	499,217	499,217	-	-	-	-	-	-
NMFA Streets 2007	4214	46,639	195	-	46,834	46,834	-	46,834	-	-	-	-	-	-
2003 GRT Bond Street Lights	4223	73,536	1,000	-	74,536	74,536	-	74,536	-	-	-	-	-	-
2010 MGRT Streets Projects	4224	1,948,203	10,000	-	1,958,203	410,385	-	410,385	-	1,547,818	-	1,547,818	-	1,547,818
2011 GRT Street Projects	4225	3,276,882	5,000	-	3,281,882	2,837,338	-	2,837,338	-	444,544	-	444,544	-	444,544
Tidd Streets Projects	4270	9,935	158	-	10,093	-	-	-	-	10,093	-	10,093	-	10,093
Airport Improvement	4300	822,404	245,390	-	1,067,794	242,810	-	242,810	-	824,984	-	824,984	-	824,984
Flood Control	4400	1,496,105	45,000	1,100,000	2,641,105	1,099,130	48,322	1,147,452	-	1,493,653	-	1,493,653	-	1,493,653
Flood Control NMFA	4413	306,298	4,675	-	310,973	-	310,973	310,973	-	-	-	-	-	-
2011 GRT Flood Ctr Projects	4414	1,067,790	-	-	1,067,790	1,067,790	-	1,067,790	-	-	-	-	-	-
West Mesa Industrial Park	4504	1,311,104	67,000	-	1,378,104	4,840	120,000	124,840	-	1,253,264	-	1,253,264	-	1,253,264
Federal Stimulus Capital Proj	4900	1,798	-	-	1,798	-	-	-	-	1,798	-	1,798	-	1,798
Capital Project Funds		\$ 21,617,185	\$ 2,943,264	\$ 1,669,600	\$ 26,230,049	\$ 11,133,876	\$ 1,589,247	\$ 12,723,123	\$ 13,506,926	\$ -	\$ 13,506,926	\$ -	\$ 13,506,926	\$ -
Utilities Shared Services	5100	\$ 36,896	\$ 7,928,860	\$ -	\$ 7,965,756	\$ 7,820,861	\$ -	\$ 7,820,861	\$ 144,895	\$ -	\$ 144,895	\$ -	\$ 144,895	\$ -
Shared Services Scada Fund	5150	166,246	3,060	-	169,306	-	-	-	169,306	-	169,306	-	169,306	-
Shared Svcs Equip Repl Reserve	5160	914,761	18,674	-	933,435	32,981	-	32,981	900,454	-	900,454	-	900,454	-
Gas Operations	5200	3,556,823	21,695,078	-	25,251,901	19,399,992	1,300,000	20,699,992	4,551,909	-	4,551,909	-	4,551,909	-
Gas Contingency Fund	5205	1,043,938	20,286	300,000	1,364,224	-	-	-	1,364,224	-	1,364,224	-	1,364,224	-
Gas Capital Improvements	5250	6,289,960	128,943	1,000,000	7,418,903	833,885	-	833,885	6,585,018	-	6,585,018	-	6,585,018	-
Gas Equipment Replace Reserve	5260	2,198,703	38,357	-	2,237,060	357,573	-	357,573	1,879,487	-	1,879,487	-	1,879,487	-
Water Operations	5300	2,746,328	13,299,686	294,393	16,340,407	12,719,654	802,873	13,522,527	2,817,880	-	2,817,880	-	2,817,880	-
Water Development	5301	992,244	747,895	-	1,740,139	1,019,847	406,784	1,426,631	313,508	-	313,508	-	313,508	-
Water Contingency Fund	5305	689,738	10,809	-	700,547	-	500,000	500,000	200,547	-	200,547	-	200,547	-
Water Acquisition	5320	630,556	497,659	102,873	1,231,088	316,953	-	316,953	914,135	-	914,135	-	914,135	-
Water Mgt/Adjudication	5321	616,416	296,088	-	912,504	175,006	-	175,006	737,498	-	737,498	-	737,498	-
Water 2009 Bond Debt Service	5331	117,793	12,393	-	130,186	-	-	-	130,186	-	130,186	-	130,186	-
Water10 Debt Service	5332	23,829	3,188	-	27,017	-	-	-	27,017	-	27,017	-	27,017	-
Water 2009 Bond DS Reserve	5341	1,172,861	13,013	-	1,185,874	-	-	-	1,185,874	-	1,185,874	-	1,185,874	-
Water10 Debt Service Reserv	5342	1,581,740	16,785	-	1,598,525	-	-	-	1,598,525	-	1,598,525	-	1,598,525	-
Water Capital Improvements	5350	1,752,896	31,861	1,200,000	2,984,757	1,902,385	-	1,902,385	1,082,372	-	1,082,372	-	1,082,372	-
Water Equipment Repl Reserve	5360	1,325,286	22,026	-	1,347,312	300,470	-	300,470	1,046,842	-	1,046,842	-	1,046,842	-
Water 2005A Bond Projects	5374	406,117	7,365	-	413,482	4,152	-	4,152	409,330	-	409,330	-	409,330	-
Water 2006 Bond Projects	5375	1,678,018	8,168	-	1,686,186	-	-	-	1,686,186	-	1,686,186	-	1,686,186	-
Water NMFA Loan Projects	5377	1,299,017	23,017	-	1,322,034	135,000	-	135,000	1,187,034	-	1,187,034	-	1,187,034	-
Water NMFA Projects 2007	5378	2,766,647	-	-	2,766,647	555,000	-	555,000	2,211,647	-	2,211,647	-	2,211,647	-
Water 2005A Bond Debt Service	5384	62,217	5,775	-	67,992	-	-	-	67,992	-	67,992	-	67,992	-
Water 2006 Bond Debt Service	5385	18,704	1,882	-	20,586	-	-	-	20,586	-	20,586	-	20,586	-
Water 2005A Bond DS Reserve	5394	1,098,202	2,126	-	1,100,328	-	-	-	1,100,328	-	1,100,328	-	1,100,328	-
Water 2006 Bond D/S Reserve	5395	376,668	7,459	-	384,127	-	-	-	384,127	-	384,127	-	384,127	-
Wastewater Operations	5400	3,944,545	10,921,075	-	14,865,620	8,939,289	2,491,524	11,430,813	3,434,807	-	3,434,807	-	3,434,807	-
Wastewater Development	5401	2,351,021	814,654	406,784	3,572,459	1,975,181	-	1,975,181	1,597,278	-	1,597,278	-	1,597,278	-
WW Contingency Fund	5405	528,009	10,142	100,000	638,151	-	-	-	638,151	-	638,151	-	638,151	-
WW Water Reclamation Project	5420	489,578	8,969	842,172	1,340,719	926,289	-	926,289	414,430	-	414,430	-	414,430	-
WW 2009 Bond Debt Service	5431	37,311	7,153	-	44,464	-	-	-	44,464	-	44,464	-	44,464	-
Wastewater10 Debt Service	5432	15,850	2,132	-	17,982	-	-	-	17,982	-	17,982	-	17,982	-
WW 2009 Bond DS Reserve	5441	741,225	8,283	-	749,508	-	-	-	749,508	-	749,508	-	749,508	-
Wastewater10 Debt Service Res	5442	1,032,895	10,977	-	1,043,872	-	-	-	1,043,872	-	1,043,872	-	1,043,872	-
Wastewater Capital Improvement	5450	4,970,728	414,339	2,116,524	7,501,591	2,544,910	-	2,544,910	4,956,681	-	4,956,681	-	4,956,681	-
Wastewater Equip Repl Reserve	5460	2,131,708	38,713	75,000	2,245,421	699,900	-	699,900	1,545,521	-	1,545,521	-	1,545,521	-
WW 2006 Bond Rehab Projects	5475	77,393	1,396	-	78,789	19,584	-	19,584	59,205	-	59,205	-	59,205	-
WW 2006 Bond Debt Service	5485	78,302	7,346	-	85,648	-	-	-	85,648	-	85,648	-	85,648	-
WW 2006 Bond D/S Reserve	5495	1,369,623	27,221	-	1,396,844	-	-	-	1,396,844	-	1,396,844	-	1,396,844	-
Solid Waste Operations	5500	3,897,522	11,765,215	350,000	16,012,737	11,247,437	1,000,000	12,247,437	3,765,300	-	3,765,300	-	3,765,300	-
Solid Waste Landfill Closure	5510	922,443	(33,821)	209,139	1,097,761	51,658	350,000	401,658	696,103	-	696,103	-	696,103	-
Solid Waste Equip Repl Reserve	5560	1,600,029	28,767	1,000,000	2,628,796	1,036,476	-	1,036,476	1,592,320	-	1,592,320	-	1,592,320	-
Sw NMFA Projects	5577	175,828	3,292	-	179,120	-	-	-	179,120	-	179,120	-	179,120	-
Sw NMFA Loan Debt Service	5587	476,502	6,605	-	483,107	-	-	-	483,107	-	483,107	-	483,107	-
Enterprise Funds - Utilities		\$ 58,403,116	\$ 68,882,911	\$ 7,996,885	\$ 135,282,912	\$ 73,014,483	\$ 6,851,181	\$ 79,865,664	\$ 55,417,248	\$ -	\$ 55,417,248	\$ -	\$ 55,417,248	\$ -
Transit	5920	\$ 473,338	\$ 2,241,871	\$ 2,019,062	\$ 4,734,271	\$ 4,139,126	\$ -	\$ 4,139,126	\$ 595,145	\$ -	\$ 595,145	\$ -	\$ 595,145	\$ -
Transit Intermodal Center	5921	(181,129)	474,107	-	292,978	292,978	-	292,978	-	-	-	-	-	-
Fta Recovery Grant	5922	(26,000)	583,790	-	557,790	-	-	-	557,790	-	557,790	-	557,790	-
Enterprise Funds - Other		\$ 266,209	\$ 3,299,768	\$ 2,019,062	\$ 5,585,039	\$ 4,989,894	\$ -	\$ 4,989,894	\$ 595,145	\$ -	\$ 595,145	\$ -	\$ 595,145	\$ -
Fleet Services	6150	\$ 225,116	\$ 5,654,425	\$ -	\$ 5,879,541	\$ 5,875,895	\$ -	\$ 5,875,895	\$ 3,646	\$ -	\$ 3,646	\$ -	\$ 3,646	\$ -
Unemployment Reserve	6310	494,708	338,555	-	833,263	-	88,467	88,467	744,796	-	744,796	-	744,796	-
Employee Health	6320	1,371,421	17,896	1,022,409	2,411,726	134,050	797,156	9						



CITY OF LAS CRUCES, NEW MEXICO
RECAPITULATION SCHEDULE - ALL FUND SUMMARY
PROJECTED BUDGET FY 2013-14



<i>Fund Description</i>	<i>Fund</i>	<i>Beginning Balance</i>	<i>Revenues</i>	<i>Transfers In</i>	<i>Total Resources</i>	<i>Expenditures</i>	<i>Transfers Out</i>	<i>Total Expenditures</i>	<i>Ending Balance</i>	<i>Scheduled Reserves</i>	<i>Uncommitted Ending Bal.</i>
General Funds		\$ 27,868,254	\$ 87,489,457	\$ 6,003,069	\$ 121,360,780	\$ 79,199,242	\$ 14,671,555	\$ 93,870,797	\$ 27,489,983	\$ 14,244,036	\$ 13,245,947
Special Revenue Funds		\$ 48,570,956	\$ 30,482,405	\$ 2,533,787	\$ 81,587,148	\$ 19,504,662	\$ 8,922,385	\$ 28,427,047	\$ 53,160,101	\$ -	\$ 53,160,101
Debt Service Funds		\$ 16,610,947	\$ 5,115,982	\$ 11,195,135	\$ 33,888,808	\$ 19,170,816	\$ 115,301	\$ 19,276,172	\$ 14,468,116	\$ 3,049,183	\$ 11,418,933
General		7,091,987	983,228	10,660,263	18,735,478	12,488,121	115,301	12,603,422	6,132,056	3,049,183	3,082,873
Utilities		9,518,960	4,132,754	534,872	15,153,330	6,682,695	-	6,672,750	8,336,060	-	8,336,060
Capital Project Funds		\$ 49,304,239	\$ 6,563,122	\$ 7,061,124	\$ 62,326,024	\$ 21,384,941	\$ 1,996,031	\$ 36,861,449	\$ 40,048,455	\$ -	\$ 40,048,455
General		21,617,185	2,943,264	1,669,600	26,230,049	11,133,876	1,589,247	12,723,123	13,506,926	-	13,506,926
Utilities		27,894,183	2,561,961	5,391,524	35,245,207	9,400,297	406,784	23,287,558	26,541,529	-	26,541,529
Transit		(207,129)	1,057,897	-	850,768	850,768	-	850,768	-	-	-
Enterprise Funds		\$ 18,477,443	\$ 64,430,067	\$ 4,089,551	\$ 94,121,713	\$ 61,070,617	\$ 6,444,397	\$ 81,495,986	\$ 21,134,804	\$ -	\$ 21,134,804
Utilities		18,004,105	62,188,196	2,070,489	89,387,442	56,931,491	6,444,397	77,356,860	20,539,659	-	20,539,659
Transit		473,338	2,241,871	2,019,062	4,734,271	4,139,126	-	4,139,126	595,145	-	595,145
Internal Funds		\$ 18,799,325	\$ 9,308,214	\$ 1,023,986	\$ 29,131,525	\$ 8,015,301	\$ 1,916,576	\$ 9,931,877	\$ 19,199,648	\$ -	\$ 19,199,648
City of Las Cruces		\$ 179,631,164	\$ 203,389,247	\$ 31,906,652	\$ 422,415,998	\$ 208,345,579	\$ 34,066,245	\$ 269,863,328	\$ 175,501,107	\$ 17,293,219	\$ 158,207,888

<i>Fund Description</i>	<i>Fund</i>	<i>Beginning Balance</i>	<i>Revenues</i>	<i>Transfers In</i>	<i>Total Resources</i>	<i>Expenditures</i>	<i>Transfers Out</i>	<i>Total Expenditures</i>	<i>Ending Balance</i>	<i>Scheduled Reserves</i>	<i>Uncommitted Ending Bal.</i>
Mv Regional Dispatch Authority	7410	\$ 448,842	\$ 1,927,867	\$ 1,411,700	\$ 3,788,409	\$ 2,999,758	\$ -	\$ 2,999,758	\$ 788,651	\$ -	\$ 788,651
Metro Narcotics Agency	7420	222,505	227,773	225,543	675,821	472,582	-	472,582	203,239	39,382	163,857
Metro Narcotics Seized Assets	7421	697,109	160,351	-	857,460	106,766	-	106,766	750,694	-	750,694
Metro Narcotics Hidta Grants	7422	-	837,849	-	837,849	837,849	-	837,849	-	-	-
Animal Svcs Of Mesilla Valley	7440	432,596	1,351,345	968,754	2,752,695	1,974,829	76,681	2,051,510	701,185	-	701,185
ASCMV Capital	7441	163,072	-	75,000	238,072	(1)	-	(1)	238,073	-	238,073
Branigan Estate	7470	2,797,381	48,655	-	2,846,036	205,237	2,000	207,237	2,638,799	-	2,638,799
Gifts & Memorials	7480	316,605	37,070	-	353,675	49,507	-	49,507	304,168	-	304,168
Veterans Memorial Wall	7481	20,927	1,072	-	21,999	752	-	752	21,247	-	21,247
Employee Benefits Committee	7490	24,839	912	-	25,751	24,924	-	24,924	827	-	827
South Central Solid Waste Auth	8100	1,320,552	4,818,739	100,000	6,239,291	4,578,561	545,000	5,123,561	1,115,730	-	1,115,730
SCSWA Closure/Post Closure	8110	1,383,639	23,800	100,000	1,507,439	1,189	-	1,189	1,506,250	-	1,506,250
SCSWA Landfill Gas Coll Sys	8115	3,078	-	-	3,078	-	-	-	3,078	-	3,078
SCSWA Nadbank Cell 2B	8120	-	1,600,000	-	1,600,000	-	-	-	1,600,000	-	1,600,000
SCSWA Capital Improvements	8150	947,437	12,852	75,841	1,036,130	173,973	600,000	773,973	262,157	-	262,157
SCSWA Equipment Replacement	8160	126,504	5,584	565,000	697,088	615,000	-	615,000	82,088	-	82,088
SCSWA Recycling	8170	793,356	1,814,065	100,000	2,707,421	2,112,283	-	2,112,283	595,138	-	595,138
Community Collection Ctrs	8180	151,059	941,905	100,000	1,192,964	1,039,093	-	1,039,093	153,871	-	153,871
Sunland Park Solid Waste	8190	37,195	504,942	-	542,137	341,523	104,159	445,682	96,455	-	96,455
Trust And Agency Funds		\$ 9,886,696	\$ 14,314,781	\$ 3,721,838	\$ 27,923,315	\$ 15,533,825	\$ 1,327,840	\$ 16,861,665	\$ 11,061,650	\$ 39,382	\$ 11,022,268
TOTAL RECAPITULATION SUMMARY		\$ 192,503,728	\$ 217,704,028	\$ 35,628,490	\$ 445,836,246	\$ 223,879,404	\$ 35,394,085	\$ 259,273,489	\$ 186,562,757	\$ 17,332,601	\$ 169,230,156

<i>Fund Description</i>	<i>Fund</i>	<i>Beginning Balance</i>	<i>Revenues</i>	<i>Transfers In</i>	<i>Total Resources</i>	<i>Expenditures</i>	<i>Transfers Out</i>	<i>Total Expenditures</i>	<i>Ending Balance</i>	<i>Scheduled Reserves</i>	<i>Uncommitted Ending Bal.</i>
General Funds		\$ 27,868,254	\$ 87,489,457	\$ 6,003,069	\$ 121,360,780	\$ 79,199,242	\$ 14,671,555	\$ 93,870,797	\$ 27,489,983	\$ 14,244,036	\$ 13,245,947
Special Revenue Funds		\$ 48,570,956	\$ 30,482,405	\$ 2,533,787	\$ 81,587,148	\$ 19,504,662	\$ 8,922,385	\$ 28,427,047	\$ 53,160,101	\$ -	\$ 53,160,101
Debt Service Funds		\$ 16,610,947	\$ 5,115,982	\$ 11,195,135	\$ 33,888,808	\$ 19,170,816	\$ 115,301	\$ 19,276,172	\$ 14,468,116	\$ 3,049,183	\$ 11,418,933
Capital Project Funds		\$ 49,304,239	\$ 6,563,122	\$ 7,061,124	\$ 62,326,024	\$ 21,384,941	\$ 1,996,031	\$ 36,861,449	\$ 40,048,455	\$ -	\$ 40,048,455
Enterprise Funds		\$ 18,477,443	\$ 64,430,067	\$ 4,089,551	\$ 94,121,713	\$ 61,070,617	\$ 6,444,397	\$ 81,495,986	\$ 21,134,804	\$ -	\$ 21,134,804
Internal Funds		\$ 18,799,325	\$ 9,308,214	\$ 1,023,986	\$ 29,131,525	\$ 8,015,301	\$ 1,916,576	\$ 9,931,877	\$ 19,199,648	\$ -	\$ 19,199,648
Trust And Agency Funds		\$ 9,886,696	\$ 14,314,781	\$ 3,721,838	\$ 27,923,315	\$ 15,533,825	\$ 1,327,840	\$ 16,861,665	\$ 11,061,650	\$ 39,382	\$ 11,022,268
City of Las Cruces		\$ 189,517,860	\$ 217,704,028	\$ 35,628,490	\$ 450,339,313	\$ 223,879,404	\$ 35,394,085	\$ 286,724,993	\$ 186,562,757	\$ 17,332,601	\$ 169,230,156

CITY OF LAS CRUCES, NEW MEXICO
RECAPITULATION SCHEDULE - UTILITIES FUND SUMMARY

PROJECTED BUDGET FY 2013-14

Fund Description	Fund	Beginning		Transfers		Total		Transfers		Total		Ending	Scheduled	Uncommitted
		Balance	Revenues	In	Resources	Expenditures	Out	Expenditures	Balance	Reserves	Ending Bal.			
Utilities Shared Services	5100	\$ 36,896	\$ 7,928,860	\$ -	\$ 7,965,756	\$ 7,820,861	\$ -	\$ 7,820,861	\$ -	\$ 7,820,861	\$ 144,895	\$ -	\$ 144,895	
Gas Operations	5200	3,556,823	21,695,078	-	25,251,901	19,399,992	1,300,000	20,699,992	-	20,699,992	4,551,909	-	4,551,909	
Gas Contingency Fund	5205	1,043,938	20,286	300,000	1,364,224	-	-	-	-	-	1,364,224	-	1,364,224	
Water Operations	5300	2,746,328	10,745,997	294,393	13,786,718	10,165,965	802,873	10,968,838	-	10,968,838	2,817,880	-	2,817,880	
Water Contingency Fund	5305	689,738	10,809	-	700,547	-	500,000	500,000	-	500,000	200,547	-	200,547	
Water Acquisition	5320	630,556	497,659	102,873	1,231,088	316,953	-	316,953	-	316,953	914,135	-	914,135	
Wastewater Operations	5400	3,944,545	10,001,045	-	13,945,590	8,019,259	2,491,524	10,510,783	-	10,510,783	3,434,807	-	3,434,807	
Wastewater Development	5401	1,170,486	64,654	406,784	1,641,924	44,646	-	44,646	-	44,646	1,597,278	-	1,597,278	
WW Contingency Fund	5405	528,009	10,142	100,000	638,151	-	-	-	-	-	638,151	-	638,151	
WW Water Reclamation Project	5420	489,578	8,969	307,300	805,847	391,417	-	391,417	-	391,417	414,430	-	414,430	
Solid Waste Operations	5500	3,897,522	11,238,518	350,000	15,486,040	10,720,740	1,000,000	11,720,740	-	11,720,740	3,765,300	-	3,765,300	
Solid Waste Landfill Closure	5510	922,443	(33,821)	209,139	1,097,761	51,658	350,000	401,658	-	401,658	696,103	-	696,103	
Utility Operating Funds		\$ 19,656,862	\$ 62,188,196	\$ 2,070,489	\$ 83,915,547	\$ 56,931,491	\$ 6,444,397	\$ 63,375,888	\$ 20,539,659	\$ -	\$ -	\$ -	\$ 20,539,659	
Water Operations	5300	\$ -	\$ 2,553,689	\$ -	\$ 2,553,689	\$ 2,553,689	\$ -	\$ 2,553,689	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Development	5301	966,872	-	-	966,872	-	-	966,872	-	-	-	-	-	
Water 2009 Bond Debt Service	5331	117,793	12,393	-	130,186	-	-	-	-	-	130,186	-	130,186	
Water10 Debt Service	5332	23,829	3,188	-	27,017	-	-	-	-	-	27,017	-	27,017	
Water 2009 Bond DS Reserve	5341	1,172,861	13,013	-	1,185,874	-	-	-	-	-	1,185,874	-	1,185,874	
Water10 Debt Service Reserv	5342	1,581,740	16,785	-	1,598,525	-	-	-	-	-	1,598,525	-	1,598,525	
Water 2005A Bond Debt Service	5384	62,217	5,775	-	67,992	-	-	-	-	-	67,992	-	67,992	
Water 2006 Bond Debt Service	5385	18,704	1,882	-	20,586	-	-	-	-	-	20,586	-	20,586	
Water 2005A Bond DS Reserve	5394	1,098,202	2,126	-	1,100,328	-	-	-	-	-	1,100,328	-	1,100,328	
Water 2006 Bond D/S Reserve	5395	376,668	7,459	-	384,127	-	-	-	-	-	384,127	-	384,127	
Wastewater Operations	5400	-	920,030	-	920,030	920,030	-	920,030	-	-	-	-	-	
Wastewater Development	5401	1,180,535	-	-	1,180,535	1,180,535	-	1,180,535	-	-	-	-	-	
WW Water Reclamation Project	5420	-	-	534,872	534,872	534,872	-	534,872	-	-	-	-	-	
WW 2009 Bond Debt Service	5431	37,311	7,153	-	44,464	-	-	-	-	-	44,464	-	44,464	
Wastewater10 Debt Service	5432	15,850	2,132	-	17,982	-	-	-	-	-	17,982	-	17,982	
WW 2009 Bond DS Reserve	5441	741,225	8,283	-	749,508	-	-	-	-	-	749,508	-	749,508	
Wastewater10 Debt Service Res	5442	1,032,895	10,977	-	1,043,872	-	-	-	-	-	1,043,872	-	1,043,872	
WW 2006 Bond Debt Service	5485	78,302	7,346	-	85,648	-	-	-	-	-	85,648	-	85,648	
WW 2006 Bond D/S Reserve	5495	1,369,623	27,221	-	1,396,844	-	-	-	-	-	1,396,844	-	1,396,844	
Solid Waste Operations	5500	-	526,697	-	526,697	526,697	-	526,697	-	-	-	-	-	
Sw NMFA Loan Debt Service	5587	476,502	6,605	-	483,107	-	-	-	-	-	483,107	-	483,107	
Utility Debt Service Funds		\$ 10,351,129	\$ 4,132,754	\$ 534,872	\$ 15,018,755	\$ 6,682,695	\$ -	\$ 6,682,695	\$ 8,336,060	\$ -	\$ -	\$ -	\$ 8,336,060	
Shared Services Scada Fund	5150	\$ 166,246	\$ 3,060	\$ -	\$ 169,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,306	\$ -	\$ 169,306	
Shared Svcs Equip Repl Reserve	5160	914,761	18,674	-	933,435	32,981	-	32,981	-	32,981	900,454	-	900,454	
Gas Capital Improvements	5250	6,289,960	128,943	1,000,000	7,418,903	833,885	-	833,885	-	833,885	6,585,018	-	6,585,018	
Gas Equipment Replace Reserve	5260	2,198,703	38,357	-	2,237,060	357,573	-	357,573	-	357,573	1,879,487	-	1,879,487	
Water Development	5301	25,372	747,895	-	773,267	52,975	406,784	459,759	-	459,759	313,508	-	313,508	
Water Mgt/Adjudication	5321	616,416	296,088	-	912,504	175,006	-	175,006	-	175,006	737,498	-	737,498	
Water Capital Improvements	5350	1,752,896	31,861	1,200,000	2,984,757	1,902,385	-	1,902,385	-	1,902,385	1,082,372	-	1,082,372	
Water Equipment Repl Reserve	5360	1,325,286	22,026	-	1,347,312	300,470	-	300,470	-	300,470	1,046,842	-	1,046,842	
Water 2005A Bond Projects	5374	406,117	7,365	-	413,482	4,152	-	4,152	-	4,152	409,330	-	409,330	
Water 2006 Bond Projects	5375	1,678,018	8,168	-	1,686,186	-	-	-	-	-	1,686,186	-	1,686,186	
Water NMFA Loan Projects	5377	1,299,017	23,017	-	1,322,034	135,000	-	135,000	-	135,000	1,187,034	-	1,187,034	
Water NMFA Projects 2007	5378	2,766,647	-	-	2,766,647	555,000	-	555,000	-	555,000	2,211,647	-	2,211,647	
Wastewater Development	5401	-	750,000	-	750,000	750,000	-	750,000	-	-	-	-	-	
Wastewater Capital Improvement	5450	4,970,728	414,339	2,116,524	7,501,591	2,544,910	-	2,544,910	-	2,544,910	4,956,681	-	4,956,681	
Wastewater Equip Repl Reserve	5460	2,131,708	38,713	75,000	2,245,421	699,900	-	699,900	-	699,900	1,545,521	-	1,545,521	
WW 2006 Bond Rehab Projects	5475	77,393	1,396	-	78,789	19,584	-	19,584	-	19,584	59,205	-	59,205	
Solid Waste Equip Repl Reserve	5560	1,600,029	28,767	1,000,000	2,628,796	1,036,476	-	1,036,476	-	1,036,476	1,592,320	-	1,592,320	
Sw NMFA Projects	5577	175,828	3,292	-	179,120	-	-	-	-	-	179,120	-	179,120	
Utility Capital Project Funds		\$ 28,395,125	\$ 2,561,961	\$ 5,391,524	\$ 36,348,610	\$ 9,400,297	\$ 406,784	\$ 9,807,081	\$ 26,541,529	\$ -	\$ -	\$ -	\$ 26,541,529	
Enterprise Funds - Utilities		\$ 58,403,116	\$ 68,882,911	\$ 7,996,885	\$ 135,282,912	\$ 73,014,483	\$ 6,851,181	\$ 79,865,664	\$ 55,417,248	\$ -	\$ -	\$ -	\$ 55,417,248	



City of Las Cruces, New Mexico



Schedule of Bonded Debt and Loans

Fiscal Year 2014-15

Description	Fund	Date of Issue	Year Due	Amount of Issue	Outstanding 30-Jun-14	Principal 2014-15	Interest 2014-15	Outstanding 30-Jun-15
Bonds:								
Bonds: Governmental Activities								
2004 Environmental GRT Revenue Bond (SCSWA Facilities Construction)	3260	09/14/04	2016	7,980,000	1,590,000	780,000	61,650	810,000
2005 Sales Tax Revenue Bond Series B (GRT Refunding & City Hall Construction)	3270	09/14/05	2035	33,000,000	22,710,000	3,165,000	1,001,568	19,545,000
2010 Sales Tax Revenue Bond Series A (Refunding & Street Projects)	3275	09/28/10	2021	12,255,000	4,185,000	680,000	122,150	3,505,000
2010 Sales Tax Revenue Bond Series B (Flood Control)	3277	09/28/10	2021	4,390,000	1,300,000	170,000	38,150	1,130,000
2010 SSGRT Convention Center (Refunding 2007 NMFA Note)	3280	09/28/10	2037	24,330,000	22,270,000	595,000	991,619	21,675,000
2011 SSGRT Improvement Bonds	3282	07/12/11	2023	9,640,000	7,930,000	205,000	281,725	7,725,000
2011 MGRT Flood Improvement Bonds	3284	07/12/11	2021	1,530,000	955,000	355,000	29,769	600,000
2008 NMFA Lien Bond - Parking Deck * * Treated as a bond for accounting purposes due to premium	3623	01/23/09	2021	4,999,890	2,750,000	500,000	137,500	2,250,000
Total Governmental Activity				98,124,890	63,690,000	6,450,000	2,664,130	57,240,000
Bonds: Business-Type Activities								
2005 Joint Utility Revenue Bond (System Expansion)	5301	12/01/05	2025	11,050,000	7,610,000	565,000	306,450	7,045,000
2006 Joint Utility Revenue Bond (System Expansion)	5300/01/20	08/24/06	2026	17,575,000	13,085,000	855,000	573,810	12,230,000
2009 Joint Utility Revenue Bond (Refunding 1997 & 2000)	5300/01 5400/01	04/14/09	2016	17,575,000	5,400,000	2,660,000	148,500	2,740,000
2010 Joint Utility Revenue Bond (Refunding 2003,2004,2005 & 2007)	5332 5432	09/14/10	2027	24,840,000	23,770,000	185,000	796,363	23,585,000
Total Business-Type Activity				71,040,000	49,865,000	4,265,000	1,825,123	45,600,000
TOTAL ALL BONDS				169,164,890	113,555,000	10,715,000	4,489,253	102,840,000
Loans:								
Loans: Governmental Activities								
2006 NMFA Note - Street Equipment	3612	11/10/06	2014	1,865,251	-	-	-	-
Fire Equipment	3612	11/10/06	2014	816,777	-	-	-	-
2007 NMFA Note - Fire Equipment (Pumper Trucks)	3616	11/16/07	2016	896,598	249,542	122,419	9,688	127,123
2007 NMFA Note - Street Equipment (Patch and Bucket Truck)	3617	11/16/07	2015	336,232	49,918	49,918	1,861	-
2008 NMFA Note - Griggs/Walnut Plume (Environmental GRT)	3618	01/18/08	2032	1,478,799	1,388,926	64,866	27,779	1,324,060
2008 NMFA Note - Flood Control	3619	12/23/08	2016	4,563,829	1,328,369	653,108	45,963	675,261
2011 NMFA Note - Street Refunding Loan	3624	10/14/11	2016	2,045,000	825,000	410,000	9,288	415,000
2010 NMFA Note - Fire Equipment (PUMPERS)	3625	07/30/10	2020	938,875	927,229	133,868	26,066	793,361
2011 NMFA Note - Fire Equipment (PUMPERS)	3626	11/18/11	2019	964,250	645,900	126,454	8,578	519,446
2012 NMFA Note - Water Board Planning Loan	3627	08/03/12	2032	11,180	-	-	-	-
2012 NMFA Note - SSGRT Bond Refunding Loan	3628	06/01/12	2019	2,280,000	1,235,000	305,000	12,269	930,000
2010 HUD 108 Section - MONAS	3810	07/21/10	2031	2,000,000	1,809,000	71,000	66,886	1,738,000
Total Loans: Government Activities				18,196,791	8,458,884	1,936,633	208,378	6,522,251
Loans: Business-Type Activities								
2007 NMFA Note - Recycling Project	5530	07/06/07	2015	1,111,112	161,993	161,993	6,071	-
2008 NMFA Note - Vehicle Maint. Facility	5587	09/12/08	2018	1,708,755	773,932	183,421	28,445	590,511
2011 NMFA Note - Solid Waste Vehicles	5587	12/16/11	2019	1,016,561	696,984	135,870	10,885	561,114
Total Loans: Business-Type Activities				3,836,428	1,632,909	481,284	45,400	1,151,625
TOTAL ALL LOANS				22,033,219	10,091,793	2,417,917	253,778	7,673,876
TOTAL BOND AND LOAN INDEBTEDNESS				\$ 191,198,109	\$ 123,646,793	\$ 13,132,917	\$ 4,743,030	\$ 110,513,876



City of Las Cruces, New Mexico



Schedule of Bonded Debt

Description	DS Fund	Date of Issue	Year Due	Amount of Issue	Amount Retired	2013-14	2014-15	Remaining Fiscal Years
Bonds: Governmental Activities								
Principal								
2004 Environmental GRT Revenue Bond	3260	09/14/04	2016	7,980,000	5,640,000	750,000	780,000	810,000
2005 Sales Tax Revenue Bond Series B	3270	09/14/05	2035	33,000,000	9,020,000	1,270,000	3,165,000	19,545,000
2010 Sales Tax Revenue Bond Series A	3275	09/28/10	2021	12,255,000	6,135,000	1,935,000	680,000	3,505,000
2010 Sales Tax Revenue Bond Series B	3277	09/28/10	2021	4,390,000	2,310,000	780,000	170,000	1,130,000
2010 SSGRT Convention Center	3280	09/28/10	2037	24,330,000	1,480,000	580,000	595,000	21,675,000
2011 SSGRT Bonds	3282	07/19/11	2037	9,640,000	740,000	970,000	205,000	7,725,000
2011 MGRT Improvement Bonds (Flood)	3284	07/19/11	2037	1,530,000	220,000	355,000	355,000	600,000
2008 NMFA Lien Bond - Parking Deck *	3623	01/23/09	2021	4,999,890	1,749,890	500,000	500,000	2,250,000
* Treated as a bond for accounting purposes due to premium								
Total Bond Principal Activity				98,124,890	27,294,890	7,140,000	6,450,000	57,240,000
Interest								
2004 Environmental GRT Revenue Bond			3.00 - 4.00 %	1,869,408	1,686,520	88,838	61,650	32,400
2005 Sales Tax Revenue Bond Series B			3.50 - 5.00 %	21,426,961	9,800,002	1,065,068	1,001,568	9,560,324
2010 Sales Tax Revenue Bond Series A			3.50 - 5.00 %	1,345,658	705,433	170,525	122,150	347,550
2010 Sales Tax Revenue Bond Series B			3.50 - 5.00 %	467,895	250,445	57,650	38,150	121,650
2010 SSGRT Convention Center			4.00 - 5.00 %	18,026,131	2,764,869	1,009,019	991,619	13,260,625
2011 SSGRT Bonds			3.00 - 4.25%	2,557,022	626,472	310,825	281,725	1,338,000
2011 MGRT Improvement Bonds (Flood)			3.00 - 4.00%	211,125	75,837	36,869	29,769	68,650
2008 NMFA Lien Bond - Parking Deck *			4.00 - 5.50 %	1,575,161	927,661	158,750	137,500	351,250
Total Bond Interest Activity				47,479,361	16,837,239	2,897,543	2,664,130	25,080,449
Total Bonds: Governmental Activities				145,604,251	44,132,129	10,037,543	9,114,130	82,320,449
Bonds: Business-Type Activities								
Principal								
2005 Joint Utility Revenue Bond (System Expansion)	5301	07/13/05	2025	11,050,000	2,890,000	550,000	565,000	7,045,000
2006 Joint Utility Revenue Bond (System Expansion)	5300 5400/01/20	08/29/06	2026	17,575,000	3,665,000	825,000	855,000	12,230,000
2009 Joint Utility Revenue Bond (Refunding)	5300/01 5400/01	04/14/09	2016	17,575,000	9,585,000	2,590,000	2,660,000	2,740,000
2010 Joint Utility Revenue Bond (Refunding)	5332 5432	09/14/10	2027	24,840,000	885,000	185,000	185,000	23,585,000
Total Bond Principal Activity				71,040,000	17,025,000	4,150,000	4,265,000	45,600,000
Interest								
2005 Joint Utility Revenue Bond (System Expansion)			3.50 - 4.125 %	5,439,074	3,144,480	328,450	306,450	1,659,694
2006 Joint Utility Revenue Bond (System Expansion)			4.50 - 4.60 %	9,587,356	4,890,661	606,810	573,810	3,516,075
2009 Joint Utility Revenue Bond (Refunding)			3.00 - 2.75 %	2,061,788	1,621,450	216,488	148,500	75,350
2010 Joint Utility Revenue Bond (Refunding)			2.00 - 4.00 %	9,808,803	2,206,365	801,913	796,363	6,004,163
Total Bond Interest Activity				26,897,019	11,862,956	1,953,660	1,825,123	11,255,281
Total Bonds: Business-Type Activities				97,937,019	28,887,956	6,103,660	6,090,123	56,855,281



City of Las Cruces, New Mexico



Schedule of Loan Debt

Description	DS Fund	Date of Issue	Year Due	Amount of Issue	Amount Retired	2013-14	2014-15	Remaining Fiscal Years
NMFA Loans: Governmental Activities								
Principal								
Street Equipment	3612	11/10/06	2014	1,865,251	1,583,357	281,894	-	-
Fire Vehicle	3612	11/10/06	2014	816,777	693,552	123,225	-	-
Fire Pumper Trucks	3616	11/16/07	2016	896,598	529,125	117,931	122,419	127,123
Strt Eqpmnt - Patch & Bucket Truck	3617	11/16/07	2015	336,232	238,153	48,161	49,918	-
Griggs/Walnut Plume	3618	01/18/08	2032	1,478,799	26,279	63,594	64,866	1,324,060
Flood Control	3619	12/23/08	2016	4,563,829	2,602,901	632,559	653,108	675,261
2011 NMFA Note - Street Refunding Loan	3624	10/14/11	2016	2,045,000	815,000	405,000	410,000	415,000
2010 Fire Pumpers	3625	07/30/10	2020	938,875	8,627	3,019	133,868	793,361
Fire Pumpers	3626	06/25/19	2020	964,250	192,525	125,825	126,454	519,446
2012 NMFA Note - Water Board Planning Loan	3627	08/03/12	1932	11,180	546	10,634	-	-
2012 NMFA Note - SSGRT Bond Refunding Loan	3628	06/01/12	2018	2,280,000	740,000	305,000	305,000	930,000
2010 HUD 108 Section - MONAS	3810	08/01/30	2031	2,000,000	124,000	67,000	71,000	1,738,000
								-
Total Loan Principal Activity				18,196,791	7,554,065	2,183,842	1,936,633	6,522,251
Interest								
Street Equipment		3.29 - 3.51 %		307,501	296,958	10,543	-	-
Fire Vehicle		3.29 - 3.51 %		132,969	128,419	4,549	-	-
Fire Pumper Trucks		3.48 - 3.74 %		178,868	150,020	14,189	9,688	4,970
Strt Eqpmnt - Patch & Bucket Truck		3.45 - 3.68 %		54,460	48,959	3,640	1,861	-
Griggs/Walnut Plume		2.00 %		317,580	9,859	29,050	27,779	250,893
Flood Control		1.62 - 3.55 %		634,170	497,886	66,512	45,963	23,809
2011 NMFA Note - Street Refunding Loan		0.270 - 1.260 %		2,045,000	23,041	12,042	9,288	2,000,629
2010 Fire Pumpers		0.59 - 3.34 %		938,875	74,236	26,116	26,066	812,457
Fire Pumpers		1.290 - 1.2841 %		40,865	14,900	9,207	8,578	8,179
2012 NMFA Note - Water Board Planning Loan		1.290 - 1.2841 %		41,124	628	295	-	40,201
2012 NMFA Note - SSGRT Bond Refunding Loan		0.950 - 1.980 %		41,061	15,043	13,489	12,269	262
2010 HUD 108 Section - MONAS		1.62 - 3.55 %		2,000,000	174,408	67,974	66,886	1,690,731
Total Loan Interest Activity				6,732,473	1,434,357	257,607	208,378	4,832,131
Total NMFA Loans: Governmental Activities				24,929,264	8,988,422	2,441,449	2,145,011	11,354,382
NMFA Loans: Business-Type Activities								
Principal								
Recycling Project	5530	07/06/07	2015	1,111,112	792,894	156,225	161,993	-
Vehicle Maintenance Facility	5587	09/12/08	2018	1,708,755	757,381	177,442	183,421	590,511
Solid Waste Vehicle	5587	12/16/11	2019	1,016,561	184,612	134,965	135,870	561,114
Total Loan Principal Activity				3,836,428	1,734,887	468,632	481,284	1,151,625
Interest								
Recycling Project		3.54 - 3.75 %		188,470	170,548	11,851	6,071	-
Vehicle Maintenance Facility		1.90 - 3.85 %		332,128	224,171	34,424	28,445	45,088
Solid Waste Vehicle		1.90 - 3.85 %		65,753	17,175	11,789	10,885	25,903
Total Loan Interest Activity				586,350	411,894	58,065	45,400	70,991
Total NMFA Loans: Business-Type Activities				4,422,778	2,146,781	526,697	526,684	1,222,616



Personnel Schedule By Department



	2011-12 Actual	2011-13 Adopted	2013-14 Adopted	Additions / (Reductions) 2013-14		Approved 2014-15
General Government						
Mayor	1.0	1.0	1.0	-	-	1.0
City Council	6.0	6.0	6.0	-	-	6.0
City Manager	4.0	4.0	3.0	-	-	3.0
Assistant City Manager's	3.0	4.0	7.0	1.0	-	8.0
Internal Auditor	2.0	2.0	2.0	-	-	2.0
Public Information Office (PIO)	7.0	7.0	6.0	-	-	6.0
Facilities	3.0	-	-	-	-	-
Project Management	10.0	-	-	-	-	-
Building Services	37.0	-	-	-	-	-
Financial Services	1.0	-	-	-	-	-
Treasurer	26.0	12.0	12.0	-	-	12.0
Accounting	19.8	20.0	19.0	-	(1.0)	18.0
Purchasing	8.0	8.0	8.0	-	-	8.0
Management and Budget	5.0	5.0	5.0	-	-	5.0
Grant Administration Office	3.0	4.0	4.0	-	-	4.0
Human Resources	11.0	11.0	10.0	-	-	10.0
Employee Assistance Program	1.0	1.0	1.0	-	-	1.0
EEO/Training	2.0	2.0	2.0	-	-	2.0
Workers Compensation	-	2.0	2.0	-	-	2.0
Information Technology	31.0	32.0	28.0	-	-	28.0
City Clerk	7.0	6.0	6.0	-	-	6.0
Risk Management	7.0	4.0	5.0	-	-	5.0
Public Works	3.0	5.8	4.8	-	-	4.8
Engineering Services	13.0	6.0	6.0	(2.0)	-	4.0
Project Development	13.0	12.0	12.0	-	-	12.0
Contract Services	20.0	20.0	20.0	-	-	20.0
Land Management Services	4.0	8.0	8.0	-	-	8.0
Facility Management	-	9.0	9.0	-	-	9.0
Building Operations	-	4.0	4.0	-	-	4.0
Building Maintenance	-	34.0	34.0	2.0	(1.0)	35.0
Total General Government	247.8	229.8	224.8	1.0	(2.0)	223.8
Public Safety						
Police	240.0	249.0	249.0	1.0	(3.0)	247.0
Codes	20.0	20.0	20.0	-	-	20.0
Animal Control	9.0	9.0	9.0	-	-	9.0
Fire	128.0	137.0	137.0	-	-	137.0
Total Public Safety	397.0	415.0	415.0	1.0	(3.0)	413.0
Criminal Justice						
Municipal Court	29.0	29.0	26.0	-	-	26.0
City Attorney	8.0	8.0	8.0	-	-	8.0
Total Criminal Justice	37.0	37.0	34.0	-	-	34.0
Transportation						
Transportation	-	3.0	3.0	-	-	3.0
Fleet Services	24.0	25.0	26.0	-	(1.0)	25.0
Airport	4.0	4.0	4.0	-	-	4.0
Transit	51.0	52.0	53.0	-	(1.0)	52.0
Street Operations	41.0	41.0	41.0	3.0	(3.0)	41.0
Traffic Operations	18.0	17.0	17.0	-	-	17.0
Total Transportation	138.0	142.0	144.0	3.0	(5.0)	142.0



Personnel Schedule By Department



	2011-12 Actual	2011-13 Adopted	2013-14 Adopted	Additions / (Reductions) 2013-14 2013-14		Approved 2014-15
Community Development						
Community Development	2.0	6.0	6.0	-	(1.0)	5.0
Planning	17.0	5.0	5.0	-	(1.0)	4.0
Economic Development	3.0	3.0	3.0	-	-	3.0
Permit and Inspection	18.0	26.0	26.0	-	(1.0)	25.0
Neighborhood Development	10.0	12.0	12.0	-	(2.0)	10.0
Juvenile Citation	7.0	6.0	6.0	-	(6.0)	-
Total Community Development	57.0	58.0	58.0	-	(11.0)	47.0
Community Enrichment						
Parks Services	64.0	49.0	49.0	-	(10.0)	39.0
Recreational Services	32.0	51.0	52.0	-	(2.0)	50.0
Youth Services	-	-	-	-	10.0	10.0
Community and Cultural Services	2.0	2.0	2.0	-	-	2.0
Library	29.0	28.0	28.0	-	-	28.0
Museums	16.0	16.0	16.0	2.0	(1.0)	17.0
Senior Program Services	31.0	26.0	27.0	-	-	27.0
Convention & Visitor's Bureau	10.0	10.0	11.0	-	-	11.0
Total Community Enrichment	184.0	182.0	185.0	2.0	(3.0)	184.0
Environmental Services						
Shared Services	77.2	93.2	93.2	-	-	93.2
Gas Services	56.0	57.0	57.0	-	-	57.0
Water Services	43.5	44.0	44.0	-	-	44.0
Wastewater Services	43.5	40.0	40.0	-	-	40.0
Solid Waste Services	42.0	43.0	43.0	-	-	43.0
Total Environmental Services	262.2	277.2	277.2	-	-	277.2
CITY TOTAL	1,323.0	1,341.0	1,338.0	7.0	(24.0)	1,321.0
Fiscal Agencies						
Animal Service Center of Mesilla Valley	30.0	31.0	34.0	-	-	34.0
SouthCentral Solid Waste Authority	48.0	48.0	50.0	1.0	-	51.0
Mesilla Valley Regional Dispatch Authority	46.0	46.0	47.0	2.0	-	49.0
Rio Grande Natural Gas Association	-	-	-	-	-	-
Total Fiscal Agencies	124.0	125.0	131.0	3.0	-	134.0
GRAND TOTAL	1,447.0	1,466.0	1,469.0	10.0	(24.0)	1,455.0



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Departmental Summaries

The City of Las Cruces Departmental Detail section contains all division budgets and description of services. The Department Summaries include goals for the prior strategic goals that started in Fiscal Year 2011-13 and ending in 2013-14. Departments at this time are identifying their objectives and measures against the twenty-five (25) 2014-19 Strategic Goals adopted in January of 2014, that identifies the resources to achieve those goals.

The Department Detail section is organized into the following functional areas:

- Legislative
- Judicial
- Administration
- Legal
- Human Resources
- Financial Services
- Information Technology
- Transportation
- Parks & Recreation
- Community Development
- Community & Cultural Services
- Public Works
- Police
- Fire
- Utilities

DEPARTMENT SUMMARY

This section presents the operating expenditures, along with the strategic goals and measures (performance) by department. The summaries include:

- A **Fund Summary** detailing expenditures by fund and a combined expenditure by category (Salary and Benefits, Operating Costs, and Capital Outlay) for all divisions units under the Department.
- An **Executive Overview** stating the purpose of the department as well as a description of the functional units within the department and a list of programs.
- A **Strategic Plan Report** that lists the strategic plan goals and objectives as well as the progress achieved and a description of each goal.

These summaries offer metrics for the City that are useful in:

- Helping decision-makers refine citywide strategies and improve results.
- Helping to build community understanding of city programs.
- Providing performance data in order to help guide decision-making and future planning.
- Helping the departments monitor their progress.



Departmental Summaries



Legislative

Legislative

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 342.0	\$ 341.2	\$ 1,090.0	\$ 509.0	\$ (581)	(53.3)%	\$ 1,034.3
Operating Costs	2,220.1	2,266.3	2,794.5	2,600.6	(194)	(6.9)%	4,901.7
Capital Outlay	-	-	20.0	-	(20)	(100.0)%	-
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Legislative	\$ 2,562.1	\$ 2,607.5	\$ 3,904.5	\$ 3,109.6	\$ (794.9)	(20.4)%	\$ 5,936.0
Expenditures by fund							
1000 - General Fund							
0001 Mayor	\$ 147,657	\$ 139,308	\$ 162,407	\$ 131,214	\$ (31,193)	(19.2)%	\$ 146,691
0100 Council	278,700	249,847	394,583	406,783	12,200	3.1%	343,581
0101 Council District 1	54,801	63,001	50,988	44,570	(6,418)	(12.6)%	51,342
0102 Council District 2	52,731	64,493	45,532	46,957	1,425	3.1%	54,904
0103 Council District 3	44,679	47,817	41,052	37,368	(3,684)	(9.0)%	43,320
0104 Council District 4	50,306	55,759	54,014	47,543	(6,471)	(12.0)%	54,904
0105 Council District 5	58,094	59,006	53,223	44,232	(8,991)	(16.9)%	54,498
0106 Council District 6	49,951	55,705	41,777	41,813	36	0.1%	51,240
0120 Legislative Reserve	1,512,517	1,572,605	2,760,948	2,028,621	(732,327)	(26.5)%	4,835,555
Total General Fund	\$ 2,249,436	\$ 2,307,541	\$ 3,604,524	\$ 2,829,101	\$ (775,423)	(21.5)%	\$ 5,636,035
2700 - Health Care Svcs MMC Lease	\$ 312,646	\$ 299,952	\$ 300,000	\$ 280,450	\$ (19,550)	(6.5)%	\$ 300,000
Total Legislative	\$ 2,562,082	\$ 2,607,493	\$ 3,904,524	\$ 3,109,551	\$ (794,973)	(20.4)%	\$ 5,936,035





Departmental Summaries



Legislative

The legislative power of the City is vested in the City Council, which is comprised of six councilors and a Mayor. The six Councilors are nominated and elected by the qualified voters of each of six single-member districts; while the Mayor is nominated and elected at large. Each resident is therefore represented by the mayor and one city councilor.

The term of office for all Councilors and the Mayor is four years. Elections are on a staggered basis and are held in accordance with Article VII of the City Charter. The City Council, by ordinance, sets the boundaries of each of the districts, which remain in effect until altered or changed by the council (again, by ordinance).

The Mayor chairs the Council, has voting powers on all matters coming before the Council, and proposes programs and policies to the Council annually in a formal statement. The Mayor is recognized as the head of the City Government for all ceremonial purposes and by the governor for purposes of military law. In the absence or incapacitation of the Mayor, the Mayor Pro Tem will perform the duties of the Mayor.

The Council-Manager form of government is ideal for a maturing city such as Las Cruces, as it affords the unification of authority and political responsibility in the elected City Council, as well as the centralization of administrative responsibility in a professional administrator (the City Manager). This type of system fosters democracy and efficiency in a government, and makes it highly responsive to the needs of the City's residents.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$5,636,035, a \$2,031,511 or 56.4 percent increase over the fiscal year 2013-14 adjusted budget.



Organ Mountains Desert Peaks National Monument



Departmental Summaries



Judicial

Judicial

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 871.7	\$ 900.2	\$ 1,438.0	\$ 924.1	\$ (514)	(35.7)%	\$ 1,334.1
Operating Costs	1,859.0	1,929.9	2,842.3	1,309.0	(1,533)	(53.9)%	2,829.4
Capital Outlay	-	-	-	-	-	0.0%	-
Additional Managed Reductions	-	-	(199.2)	-	199	(100.0)%	(549.1)
Total Judicial	\$ 2,730.7	\$ 2,830.1	\$ 4,081.1	\$ 2,233.1	\$ (1,848.0)	(45.3)%	\$ 3,614.4
Expenditures by fund							
1000 - General Fund							
0200 Judge	\$ 336,116	\$ 435,187	\$ 497,821	\$ 456,067	\$ (41,754)	(8.4)%	\$ 101,462
0205 Court Clerks	754,429	678,538	1,120,939	703,120	(417,819)	(37.3)%	1,050,644
Total General Fund	\$1,090,545	\$1,113,725	\$1,618,760	\$1,159,187	\$ (459,573)	(28.4)%	\$ 1,152,106
2421 - DWI Prevention Fund	\$ 5,039	\$ 2,358	\$ 4,700	\$ 4,700	\$ -	0.0%	\$ 4,700
2440 - Prisoner Care Fund	1,430,485	1,558,423	2,180,590	918,890	(1,261,700)	(57.9)%	2,180,590
2490 - Judicial Education Fund	34,966	33,009	35,000	27,645	(7,355)	(21.0)%	35,000
2491 - Court Automation Fund	169,624	122,669	242,000	122,727	(119,273)	(49.3)%	242,000
Total Judicial	\$2,730,659	\$2,830,184	\$4,081,050	\$2,233,149	\$ (1,847,901)	(45.3)%	\$ 3,614,396

The goal of the Municipal Court is to provide meaningful participation and affordable access to justice for area residents. The Las Cruces Municipal Court functions as the Judicial Branch of the local city government and is independent in its decisions and its administration but remains interdependent upon the Legislative Branch (City Council) and Executive Branch (City Manager and departments) for its finances, services, and facilities. The Municipal Court is not under the supervision of the State's Administration Office for the Courts, however, the City's code authorizes the Presiding Judge to set judicial policy and local court rules not inconsistent with the laws of the state, city ordinances or court rules promulgated by the State Supreme Court.



Presiding Municipal Court Judge
Melissa Miller-Byrnes

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$1,152,106, which is \$466,654 or 28.8 percent lower than the fiscal year 2013-14 adjusted budget.



Departmental Summaries



Administration

Administration

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 1,844.6	\$ 1,846.7	\$ 1,936.5	\$ 1,764.5	\$ (172.0)	(8.9)%	\$ 1,930.8
Operating Costs	1,216.5	1,355.6	2,181.6	1,283.0	(898.6)	(41.2)%	2,180.6
Capital Outlay	1,372.0	42.5	117.0	23.7	(93.3)	(79.7)%	528.5
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Administration	\$ 4,433.1	\$ 3,244.8	\$ 4,235.1	\$ 3,071.2	\$ (1,163.9)	(27.5)%	\$ 4,639.9
Expenditures by fund							
1000 - General Fund							
0300 City Manager's Office	\$ 659,785	\$ 616,693	\$ 681,938	\$ 633,377	\$ (48,561)	(7.1)%	\$ 690,807
0400 ACM - Chief Operating Officer	498,533	513,984	681,854	599,449	(82,405)	(12.1)%	460,813
0401 Economic Development	17	-	-	-	-	0.0%	288,020
0405 ACM - Chief Administrative Office	262,750	343,154	452,403	460,924	8,521	1.9%	423,314
0500 Internal Audit Office	217,901	198,783	212,527	151,743	(60,784)	(28.6)%	210,029
0510 Risk Management	103,237	192,580	232,685	175,435	(57,250)	(24.6)%	227,840
0520 Safety	206,160	185,361	227,143	146,807	(80,336)	(35.4)%	199,302
0600 Public Information Office	419,607	393,799	543,827	422,168	(121,659)	(22.4)%	519,464
0605 Cable Access Channel	47,615	53,856	70,293	60,950	(9,343)	(13.3)%	70,293
0610 Public Liaison	175,277	145,971	-	-	-	0.0%	-
0640 Special Community Events	296,734	305,643	-	-	-	0.0%	-
Total General Fund	\$2,887,616	\$2,949,824	\$ 3,102,670	\$2,650,853	\$ (451,817)	(14.6)%	\$ 3,089,882
1200 - Vehicle Acquisition Fund	\$ 148,776	\$ 1,698	\$ 86,047	\$ -	\$ (86,047)	(100.0)%	\$ 528,543
2780 - Griggs/Walnut Remediation	170,606	253,098	849,929	283,018	(566,911)	(66.7)%	849,929
2790 - Alarm Fees and Fines	-	-	162,500	106,163	(56,337)	(34.7)%	162,500
4025 - NMFA Griggs Walnut Plume	1,219,718	33,126	-	-	-	0.0%	-
7480 - Gifts & Memorials Fund	3,259	3,250	9,000	6,283	(2,717)	(30.2)%	9,000
7490 - Employee Benefits Committee	3,172	3,756	24,924	24,924	-	0.0%	-
Total Administration	\$4,433,147	\$3,244,752	\$ 4,235,070	\$3,071,241	\$ (1,163,829)	(27.5)%	\$ 4,639,854

"To provide responsive, cost effective and high quality services to the citizens of Las Cruces."

The City of Las Cruces is a Home Rule municipality with a council-manager form of government with policies set by the City Council. The city manager is the chief executive officer, responsible for offering leadership and guidance to all departments. The manager is also charged with ensuring cost effective, day to day operations of programs and services provided by the organization. The assistant city managers support the city manager in the daily administration, decision making, and guidance of city staff, and represent the city manager in his absence.

The Public Information Office (PIO) helps educate the public about City Council actions and city services, programs and activities. PIO supports the City's missions and strategic directions through internal and external communications such

as advertising and marketing. PIO operates the local government access TV channel, cable channel 20 on Comcast and CLCTV.com.

Internal audit provides audits and consulting services designed to promote transparency, accountability, efficiency and overall effectiveness of City government for the citizens of Las Cruces.

Risk Management manages risk for the City and taxpayers and promotes employee safety. The office also ensures recovery of damages to City assets caused by individuals and outside agencies.

The Community Liaison serves residents directly and supports all City departments with developing strong neighborhood and community relationships. The work of the community liaison is directly related to strengthening the City's quality of life through community participation, resident involvement in neighborhood and community organizations, and supporting clearly defined



Departmental Summaries



Administration

links between the City, City services, and neighborhood and community organizations.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$3,089,882 this is a \$12,788 or 0.4 percent decrease compared to the fiscal year 2013-14 adjusted budget.

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Continue support for public safety programs	Ensure a Safe and Secure Community	60%	100%	Public safety is one of the core and essential services provided by the City. City Administration has recognized the need to provide financial and policy level support to ensure both police and fire operations remain fully funded.
Support County efforts to establish a Crisis Triage Center	Ensure a Safe and Secure Community	100%	100%	Provide political and administrative support for project development. Evaluate potential funding assistance.
Continue to promote Salsafest & other downtown events	Acknowledge and Promote our Community Identity	75%	100%	This is a concerted effort to aid in Downtown revitalization.
Evaluate the hiring of a full-time community relations coordinator	Acknowledge and Promote our Community Identity	80%	100%	Develop a position description based on the Administration's understanding of the Council's desires for this function.
Promote community knowledge for staff	Acknowledge and Promote our Community Identity	10%	100%	Develop neighborhood assets inventory database that results in a community resource guide for CLC staff that will enhance customer/constituent relationship and improve service.
Support public/private partnerships to leverage funding	Acknowledge and Promote our Community Identity	60%	100%	Establish PPP in downtown as well as consider other alternate locations for creative financing.
Evaluate MOU with LCPS for school sitings	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	50%	100%	Amend MOU to establish partnership between the City and LCPS to jointly select future school sites
Promote the beauty of the Organ Mountains	Protect and Promote our Natural and Energy Resources	30%	100%	Start with open space preservation and include marketing efforts
Support commercial renewable energy & efficiency	Protect and Promote our Natural and Energy Resources	50%	100%	Support distributed energy production and reduction in local energy use and costs. Assist individual businesses engaged in activities and participate with regional advocacy groups. Provide community education about City's energy production and efficiency processes and regulations.



Departmental Summaries



Administration

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Achieve downtown public/private partnerships	Foster a Vibrant Economic Environment	100%	100%	Partnerships towards revitalizing downtown Las Cruces
Assess City role in dropout prevention	Foster a Vibrant Economic Environment	75%	100%	Actively participate in boards and committees who strategize on topic.
Assess East Mesa Business Park locations	Foster a Vibrant Economic Environment	70%	100%	Identify locations for development of light industry and/or research park development on the East Mesa. Identify opportunities to acquire public land for development of a City owned business and research park on the east mesa.
Assess opportunities to trade/leverage WMIP land	Foster a Vibrant Economic Environment	70%	100%	Utilize city owned land as incentive for private economic development or as exchange for other lands of value to the community.
Promote and implement economic gardening programs	Foster a Vibrant Economic Environment	40%	90%	Provide information based services focused on growing the local economy from within and helping local businesses grow and increase their export potential.
Promote business clusters	Foster a Vibrant Economic Environment	50%	100%	Enhance concentration of existing, interrelated, businesses.
Promote connection with educational institutions	Foster a Vibrant Economic Environment	50%	100%	Enhance links between business community, City, educational institutions and workforce.
Promote foreign trade zone	Foster a Vibrant Economic Environment	25%	100%	Promote 67 acres of City owned land in the West Mesa Industrial Park which is within Site 2 of Foreign Trade Zone No. 197.
Promote interdepartmental approach to economic development	Foster a Vibrant Economic Environment	100%	100%	Coordinated citywide effort toward job creation, increased tax base and improved quality of life.
Promote renewable energy businesses	Foster a Vibrant Economic Environment	25%	100%	Support utility scale energy production by solar, biomass, geothermal, and other options including production, research, manufacturing, assembly, sales, installation and construction activities.
Promote West Mesa Industrial Park & Airport	Foster a Vibrant Economic Environment	15%	100%	Attract businesses and activity to the Industrial Park and Airport.
Support DAC road to Spaceport	Foster a Vibrant Economic Environment	15%	100%	Participate in collaborative efforts to secure additional funding from federal or state agencies.



Departmental Summaries



Administration

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Support DACC, NMSU, LCPS, etc. in workforce development training	Foster a Vibrant Economic Environment	30%	100%	Institutions addressing workforce training needs for current and future industries.
Support diversified economic development strategy	Foster a Vibrant Economic Environment	50%	100%	Grow existing businesses, attract new businesses and industry to the area, and create new businesses and new markets for existing businesses.
Support enhanced relationships with the business sector	Foster a Vibrant Economic Environment	25%	100%	Provide opportunities for interactive communication, improved mutual trust, increased awareness.
Support green jobs	Foster a Vibrant Economic Environment	50%	100%	Support family-supporting, career-track employment in environmentally friendly fields.
Complete citizen satisfaction survey	Operate an Accountable, Responsive and Engaged City Government	75%	100%	First-time city-wide mechanism for reporting citizen feedback on a number of issues.
Complete expanded staffing of Internal Audit	Operate an Accountable, Responsive and Engaged City Government	33%	100%	Consider adding audit staff as needs and budget allow.
Complete report card on the strategic plan	Operate an Accountable, Responsive and Engaged City Government	100%	100%	This is a progress report to City Council and the citizens of Las Cruces.
Continue to promote accurate, timely information	Operate an Accountable, Responsive and Engaged City Government	50%	100%	Provide regular reports to the Community and City Council
Evaluate resource alignment with community priorities	Operate an Accountable, Responsive and Engaged City Government	50%	100%	Assess community interests and priorities then align budget and strategies to support selected areas.
Implement audit recommendations to enhance the effectiveness and value of City operations/services	Operate an Accountable, Responsive and Engaged City Government	5%	95%	Goals are: 85% of Audit Plan complete; 95% of audit recommendations accepted; 75% audit recommendations implemented; 4.3 of 5 rating on post audit satisfaction survey as value added
Implement City Watch	Operate an Accountable, Responsive and Engaged City Government	50%	100%	A two-way communication tool between the City and the public.
Implement community input tracking	Operate an Accountable, Responsive and Engaged City Government	75%	100%	A mechanism for receiving inquiries from the public directly to City staff and provides residents an immediate response. Data available to City Council.
Implement enhanced media technology to improve community access and involvement	Operate an Accountable, Responsive and Engaged City Government	75%	100%	Provide additional means for public accessibility.



Departmental Summaries



Administration

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Promote awareness of value of City programs/services	Operate an Accountable, Responsive and Engaged City Government	5%	90%	Utilize available tools (Community Liaison, City Watch, City Manager Newsletter, Community Connection, etc.) to inform the public of the value of the City provided programs and services.
Support community outreach, engagement, and education	Operate an Accountable, Responsive and Engaged City Government	30%	100%	Establish Community Liaison position, implement the City Watch community communication program, administer community survey.
Continue to promote safe work environments	Be the Employer of Choice	8%	90%	Develop Job Hazard Analysis (JHA) for all safety-critical and high-risk positions by 2013 with all positions city-wide by 2015. Determine safety training needs and develop departmental specific training programs based on JHAs.
Support acquisition of needed technology and tools to effectively perform jobs	Be the Employer of Choice	25%	90%	Identify critical areas where technology and other tools can increase productivity.





Departmental Summaries



Legal

Legal

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 880.6	\$ 873.9	\$ 1,000.9	\$ 953.0	\$ (47.9)	(4.8)%	\$ 957.0
Operating Costs	1,482.5	(1,473.6)	2,457.5	1,600.5	(857.0)	(34.9)%	2,386.7
Capital Outlay	-	11.8	-	-	-	0.0%	-
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Legal	\$ 2,363.1	\$ (587.9)	\$ 3,458.4	\$ 2,553.5	\$ (904.9)	(26.2)%	\$ 3,343.7
Expenditures by fund							
1000 - General Fund							
1000 City Attorney	\$ 788,105	\$ 773,139	\$ 892,678	\$ 801,220	\$ (91,458)	(10.2)%	\$ 875,506
1100 City Clerk	253,272	240,324	288,268	249,522	(38,746)	(13.4)%	276,763
1105 Elections	40,453	-	65,255	81,572	16,317	25.0%	-
1110 Document Services	-	168,042	202,984	171,932	(31,052)	(15.3)%	202,216
Total General Fund	\$1,081,830	\$1,181,505	\$1,449,185	\$1,304,246	\$ (144,939)	(10.0)%	\$ 1,354,485
2430 - Safe Traffic Operations Prog	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	(100.0)%	\$ -
6140 - Document Services Fund	149,008	(2,985)	-	-	-	0.0%	-
6330 - Worker Compensation Fund	(740)	-	-	-	-	0.0%	-
6340 - Liability Claims Fund	855,043	(1,766,439)	1,989,200	1,250,373	(738,827)	(37.1)%	1,989,200
6360 - General Liability Fund	277,947	-	-	(1,088)	(1,088)	0.0%	-
Total Legal	\$2,363,088	\$ (587,919)	\$3,458,385	\$2,553,531	\$ (904,854)	(26.2)%	\$ 3,343,685

“Developing creative and innovative solutions and positive outcomes to legal and non-legal problems confronting the City of Las Cruces and its citizens.”

The City Attorney acts as chief legal advisor to the City Council, the City Manager, and all City departments. The office develops solutions for positive outcomes to the legal and non-legal problems confronting the city and represents the city in litigation and administrative matters.

The City Clerk’s office is a link between the citizens and City Council. The office maintains and protects all official city records and provides public access to these records which include ordinances, resolutions, and contracts. The office also manages the Las Cruces Municipal Code, compiles the City Council agenda, attends and records City Council meetings, microfilms public documents, and stores inactive records until retention requirements are met.

The clerk’s office issues notices to the public and news media on the dates, times, locations, and subject matter of meetings involving the City Council. Additionally, the City Clerk is charged with conducting city elections in accordance with state law and city ordinances.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$1,354,485, which is \$97,000 or 6.5 percent lower than the fiscal year 2013-14 adjusted budget.



Departmental Summaries



Legal

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Assess DWI/DV (Domestic Violence) Prosecutor Grant Program with the DA's office	Operate an Accountable, Responsive and Engaged City Government	85% rate	100%	Assess value of program to City using District Attorney statistics, provide reimbursement when invoiced, negotiate program contract yearly.
Assess liquor license/special dispenser permit application for adherence to State laws, rules and regs	Operate an Accountable, Responsive and Engaged City Government	38 reviewed	100%	Assessment is made on each license application received which involves alcoholic beverages within the City.
Complete campaign financing policy	Operate an Accountable, Responsive and Engaged City Government	90%	100%	Campaign Finance Ad Hoc Committee formed on April 2, 2012 (Resolution No. 12-170). Committee will develop a new ordinance to be known as the Campaign Code.
Complete vehicle seizure hearings	Operate an Accountable, Responsive and Engaged City Government	100%	100%	Requests for hearing taken; hearings scheduled within 10 days of request per ordinance.
Continue to assess civil litigation and contract counsel	Operate an Accountable, Responsive and Engaged City Government	4 lawsuits	100%	In house counsel generally used. Contract counsel used effectively for highly specialized litigation
Implement enhanced election process	Operate an Accountable, Responsive and Engaged City Government	10%	100%	Evaluate voting convenience centers for municipal elections.
Implement records management options and enhancements	Operate an Accountable, Responsive and Engaged City Government	100%/15%	100%/40%	Complete Laserfiche upgrade and go live with Agenda Management





Departmental Summaries



Human Resources

Human Resources

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 1,062.7	\$ 957.5	\$ 1,034.1	\$ 980.3	\$ (53.8)	(5.2)%	\$ 1,021.1
Operating Costs	1,869.7	795.1	3,398.4	893.6	(2,504.8)	(73.7)%	2,188.5
Capital Outlay	-	-	-	-	-	0.0%	-
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Human Resources	\$ 2,932.4	\$ 1,752.6	\$ 4,432.5	\$ 1,873.9	\$ (2,558.6)	(57.7)%	\$ 3,209.6
Expenditures by fund							
1000 - General Fund							
1500 Human Resources A&G	\$ 661,091	\$ 643,930	\$ 801,056	\$ 703,897	\$ (97,159)	(12.1)%	\$ 685,332
1600 Employee Assistance Program	97,408	95,703	99,892	95,487	(4,405)	(4.4)%	100,574
1700 EEO and Training Office	179,641	190,011	200,348	185,474	(14,874)	(7.4)%	209,595
Total General Fund	\$ 938,140	\$ 929,644	\$1,101,296	\$ 984,858	\$ (116,438)	(10.6)%	\$ 995,501
6320 - Employee Health Fund	\$ 64,781	\$ 35,927	\$1,198,829	\$ 134,050	\$ (1,064,779)	(88.8)%	\$ 54,203
6330 - Workers Compensation Fund	1,929,504	787,048	2,129,291	754,983	(1,374,308)	(64.5)%	2,156,765
7480 - Gifts & Memorials Fund	-	-	3,105	-	(3,105)	(100.0)%	3,105
Total Human Resources	\$2,932,425	\$1,752,619	\$4,432,521	\$1,873,891	\$ (2,558,630)	(57.7)%	\$ 3,209,574

“To ensure effective, respectful, legally compliant and quality service in the area of Human Resource management.”

The Human Resources Department handles all aspects of recruiting and hiring new employees. Human Resources posts all vacant positions, receives applications and resumes and forwards them to the hiring department so that they can complete their selection process. Classification and compensation of positions is an on-going process handled by Human Resources. A key component of the department is employee relations—assisting applicants, employees, supervisors and managers.

Coordination of the Employee Assistance Program (EAP), available free of charge to all City employees and their families, is another function that Human Resources oversees. EAP provides confidential assistance in the areas of stress and conflict management, job related stress and conflict resolution, personal emotional difficulties, family or personal crisis management, and psychological or substance abuse difficulties.

The EEO/ADA Office is responsible for the investigation of all complaints of discrimination and harassment. This office also functions as the ADA Coordinator for the City, serving as a technical resource and consultant to City departments on ADA compliance, and the main point of contact for all City ADA related issues.

The Workers’ Compensation section is tasked with processing workers’ compensation claims and managing the workers’ compensation liability funds.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$995,501, a decrease of \$105,795 or 9.6 percent in comparison to the fiscal year 2013-14 adjusted budget.





Departmental Summaries



Human Resources

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Implement best hiring and performance practices	Operate an Accountable, Responsive and Engaged City Government	25%	100%	(2 goals - hiring practices separate) Research and recommend revised performance management process and tools.
Promote enhanced communication between City departments	Operate an Accountable, Responsive and Engaged City Government	15%	95%	Develop and recommend cross-departmental SOP's to standardize processes and promote communication at all levels; develop and encourage mentor groups within and across job classes to facilitate problem solving.
Evaluate executive level job education and best practice opportunities	Be the Employer of Choice	20%	100%	Provide and promote involvement in professional organizations (example - The Alliance); research best practices and opportunities for job rotations.
Evaluate flexible leave opportunities	Be the Employer of Choice	100%	100%	Personnel Manual revision
Evaluate telecommuting options	Be the Employer of Choice	10%	100%	Research and recommend best practices; study relevance and feasibility for various Departments and functions; investigate costs and associated risks (IT, FLSA, recordkeeping).
Implement enhanced educational opportunities	Be the Employer of Choice	30%	100%	Communicate benefits and raise awareness of revisions to the tuition reimbursement program specifically related to certification reimbursement.
Implement succession planning & advancement opportunities	Be the Employer of Choice	25%	100%	Research and develop system and policies to implement specific planning activities, guidelines, and opportunities.
Promote a professional and engaged workforce	Be the Employer of Choice	40%	100%	Research organizational development best practices to develop, recommend, and implement programs designed to increase employee engagement.
Promote attractive benefits and wages	Be the Employer of Choice	45%	100%	Survey similar organizations for benefit offering comparisons; regular review of classification and compensation systems and philosophy.
Promote community education and involvement	Be the Employer of Choice	5%	100%	Evaluate options and identify opportunities .
Promote opportunities to report and resolve matters of employee concern	Be the Employer of Choice	60%	100%	Communication of opportunities and avenues to express concerns.
Support and promote employee benefit committee	Be the Employer of Choice	100%	100%	Work with Financial Services and Legal Departments to better define roles and relationships to enhance EBC functions.
Update rewards & recognition program	Be the Employer of Choice	55%	95%	Realignment of rewards and recognition programs to incorporate responses received in surveys conducted of employees.



Departmental Summaries



Financial Services

Finance

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 2,704.1	\$ 2,560.3	\$ 2,668.9	\$ 2,429.5	\$ (239.4)	(9.0)%	\$ 2,677.6
Operating Costs	198.9	190.6	466.9	299.8	(167.1)	(35.8)%	314.5
Capital Outlay	13.3	-	-	-	-	0.0%	-
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Finance	\$ 2,916.3	\$ 2,750.9	\$ 3,135.8	\$ 2,729.3	\$ (406.5)	(13.0)%	\$ 2,992.1
Expenditures by fund							
1000 - General Fund							
2000 Finance Director	\$ -	\$ 72,917	\$ 201,400	\$ 195,766	\$ (5,634)	(2.8)%	\$ 200,880
2010 Treasurer	664,054	638,667	699,439	618,037	(81,402)	(11.6)%	695,447
2020 Disbursements	373,450	345,316	369,320	287,447	(81,873)	(22.2)%	312,378
2030 Accounting	798,183	707,823	735,797	684,937	(50,860)	(6.9)%	700,485
2040 Procurement	480,105	435,082	523,868	485,555	(38,313)	(7.3)%	488,212
2050 Office of Management & Budget	380,172	384,806	394,422	377,601	(16,821)	(4.3)%	397,411
2060 Grant Administration Office	220,283	166,300	205,589	79,928	(125,661)	(61.1)%	197,322
Total General Fund	\$ 2,916,247	\$ 2,750,911	\$ 3,129,835	\$ 2,729,271	\$ (400,564)	(12.8)%	\$ 2,992,135
2430 - Safe Traffic Operations Prog	\$ 13	\$ -	\$ 6,000	\$ -	\$ (6,000)	(100.0)%	\$ -
Total Finance	\$ 2,916,260	\$ 2,750,911	\$ 3,135,835	\$ 2,729,271	\$ (406,564)	(13.0)%	\$ 2,992,135

“Provide financial resources to inform citizens, meet state and federal financial requirements and support operating departments.”

The General Fund operating budget for fiscal year 2014-15 is \$995,501, a decrease of \$105,795 or 9.6 percent in comparison to the fiscal year 2013-14 adjusted budget.

The Financial Services Department provides financial resources to inform citizens, meet state and federal financial requirements and support operating departments. The department maintains financial integrity and accountability to the citizens of Las Cruces through fiscal oversight and by safeguarding public assets. Within the Financial Services Department, financial reporting and accounting personnel maintain financial data in compliance with Generally Accepted Accounting Principles (GAAP), auditing standards, and federal and state regulations.

The Treasurer’s office is responsible for cash management, investment management, banking activities, City bonding and debt, general billing, and accounts receivable.

Disbursements and Payroll personnel are responsible for payments to vendors for goods and services, preparing payroll for city employees and overseeing travel-related activities.

The Procurement section is dedicated to ensuring the effective and efficient acquisition of goods and services in order to provide cost effective and high quality services to the citizens of Las Cruces.

The Office of Management & Budget ensures effective and efficient allocation of City resources in order to enable the City Council, City Manager, and City departments to provide quality services to residents.

The Grants and Contracts Administration Office is charged with obtaining, state, federal, and other grants for city projects and services and meeting all compliance requirements from awarded funding.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$2,992,135, this is \$137,700 or 4.4 percent lower than the fiscal year 2013-14 adjusted budget.



Departmental Summaries



Financial Services

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Achieve continued fiscal integrity	Operate an Accountable, Responsive and Engaged City Government	Ongoing	100%	This is an on-going goal of maintaining and improving the integrity of the City's financial systems and fiscal management.
Achieve enhanced Financial Services effectiveness	Operate an Accountable, Responsive and Engaged City Government	30%	100%	Identify, analyze and modify processes within the Financial Services Department that will better serve the departments customers.
Achieve finance report for citizens	Operate an Accountable, Responsive and Engaged City Government	5%	100%	Develop, update and publish annually a 2-4 page easily understandable summary of City's revenue and expenses and financial position.
Complete analysis for local preference procurement	Operate an Accountable, Responsive and Engaged City Government	100%	100%	Identify the costs, processes and procedures for integrating a local procurement preference into the City's procurement code taking into account existing State mandated local preferences.
Evaluate the integration of the budget with the Strategic Plan	Operate an Accountable, Responsive and Engaged City Government	50%	100%	Ensure that Strategic Plan Initiatives are included in Budget development and, as appropriate, included in the Budget. Consideration of requests for budget increases will be tied to fulfillment of Strategic Plan Initiatives.





Departmental Summaries



Information Technology

Information Technology

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 1,791.3	\$ 1,935.8	\$ 2,063.6	\$ 1,837.3	\$ (226.3)	(11.0)%	\$ 2,130.0
Operating Costs	1,124.8	1,653.3	1,697.2	1,755.8	58.6	3.5%	1,739.2
Capital Outlay	160.2	121.6	152.0	-	(152.0)	(100.0)%	410.0
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Information Technology	\$ 3,076.3	\$ 3,710.7	\$ 3,912.8	\$ 3,593.1	\$ (319.7)	(8.2)%	\$ 4,279.2
Expenditures by fund							
1000 - General Fund							
2500 Information Technology A&G	\$ 510,243	\$ 581,904	\$ 625,267	\$ 553,171	\$ (72,096)	(11.5)%	\$ 880,072
2570 IT Infrastructure Services	376,263	870,436	993,510	956,528	(36,982)	(3.7)%	1,001,177
2571 IT Network Services	78,398	58,710	-	-	-	0.0%	-
2572 IT Desktop Support	280,340	302,411	329,386	320,598	(8,788)	(2.7)%	335,705
2573 IT Telecommunications Svcs	220,391	198,016	234,093	227,463	(6,630)	(2.8)%	273,048
2574 IT Radio Video Elec Services	337,777	435,613	433,052	428,186	(4,866)	(1.1)%	447,020
2580 IT Information Systems & Svc	358,483	408,818	487,997	403,698	(84,299)	(17.3)%	471,283
2581 Geographic Information Systems	307,759	229,843	54,186	-	(54,186)	(100.0)%	75,299
2582 IT Data Center Operations	103,512	2,935	-	-	-	0.0%	-
2583 IT Database Administration	35,630	25,180	-	-	-	0.0%	-
2584 IT Enterprise Services	463,667	583,628	698,920	690,217	(8,703)	(1.2)%	716,942
Total General Fund	\$3,072,463	\$3,697,494	\$3,856,411	\$3,579,861	\$ (276,550)	(7.2)%	\$ 4,200,546
1020 - Software Fund	\$ -	\$ 13,200	\$ 56,365	\$ 13,200	\$ (43,165)	(76.6)%	\$ 31,550
4001 - Facilities General Fund	3,784	-	-	-	-	0.0%	47,087
6130 - Information Technology Fund	81	-	-	-	-	0.0%	-
Total Information Technology	\$3,076,328	\$3,710,694	\$3,912,776	\$3,593,061	\$ (319,715)	(8.2)%	\$ 4,279,183

“To provide and support the automated systems and communication technologies that facilitate the flow of information throughout the City, and to extend the range and reach of information in its various forms to the citizens of Las Cruces.”

The Information Technology (IT) Department is an internal service organization consisting of three sections. They are Infrastructure Services, Enterprise Services, and Information Systems and Services.

The Infrastructure Services section includes deployment, maintenance and support of city owned computers, mobile devices, associated software, telephone, and wireless communications equipment. This section also supports the city's network infrastructure and the data center enterprise servers and systems.

Enterprise Services supports the city's Enterprise Resource Planning System which is focused on the financial operations of

the city. This section is responsible for analyzing department needs, assessing the feasibility of automating existing manual systems and maintaining the city's enterprise systems.

The Information Systems and Services section is responsible for developing and maintaining the city's central database server environment and web-enabled applications. Personnel are responsible for designing, programming, testing, and implementing applications to satisfy the city's information processing needs.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$4,200,546, this is \$344,135 or 8.9 percent higher than the fiscal year 2013-14 adjusted budget.



Departmental Summaries



Information Technology

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Evaluate broadband microwave connectivity opportunities	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	30%	100%	Evaluate the use of microwave to augment the existing fiber network to provide connectivity to additional facilities.
Implement enterprise level power management controls for City computers	Protect and Promote our Natural and Energy Resources	45%	100%	Implement discreet power management policies to manage end user system consumption. Implementation will provide Wake-on-LAN technology to allow for automated off hours software deployment.
Achieve improved website usability	Operate an Accountable, Responsive and Engaged City Government	40%	40%	Current website: design goals were to improve usability by minimizing scrolling and number of clicks needed to get to information. Phase two: create a website steering committee to provide guidance for further enhancements and increased Sitecore training for department authors.





Departmental Summaries



Transportation

Transportation

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 5,221.5	\$ 6,805.8	\$ 7,923.7	\$ 7,145.4	\$ (778.3)	(9.8)%	\$ 7,584.3
Operating Costs	8,736.1	12,873.5	11,022.0	9,969.2	(1,052.8)	(9.6)%	9,489.4
Capital Outlay	1,164.0	5,008.1	6,186.1	2,337.6	(3,848.5)	(62.2)%	3,748.2
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Transportation	\$ 15,121.6	\$ 24,687.4	\$ 25,131.8	\$ 19,452.2	\$ (5,679.6)	(22.6)%	\$ 20,821.9
Expenditures by fund							
1000 - General Fund							
3950 Transportation A&G	\$ 121,863	\$ 453,973	\$ 464,449	\$ 401,580	\$ (62,869)	(13.5)%	\$ 511,590
3952 Traffic Engineering	348,134	526,380	-	77,816	77,816	0.0%	-
3953 Street Lighting	1,438,295	1,432,441	1,515,666	1,705,970	190,304	12.6%	1,547,850
3954 Signal Systems	409,521	416,926	703,852	571,609	(132,243)	(18.8)%	482,431
3955 Signs and Markers	312,178	353,505	388,274	292,052	(96,222)	(24.8)%	447,747
3956 Street Lighting Development	-	147,625	154,425	-	(154,425)	(100.0)%	154,425
3980 Streets A&G	-	204,786	806,505	592,199	(214,306)	(26.6)%	701,036
3981 Streets Major Maintenance	-	912,080	920,595	805,211	(115,384)	(12.5)%	934,165
3982 Streets Repair/Patching	-	273,853	370,400	247,659	(122,741)	(33.1)%	309,458
Total General Fund	\$ 2,629,991	\$ 4,721,569	\$ 5,324,166	\$ 4,694,096	\$ (630,070)	(11.8)%	\$ 5,088,702
1010 - Airport Operations Fund	686,293	\$ 744,933	\$ 1,068,674	\$ 647,489	\$ (421,185)	(39.4)%	\$ 853,112
1200 - Vehicle Acquisition Fund	-	-	882,525	760,793	(121,732)	(13.8)%	167,136
2430 - Safe Traffic Operations Pgm	-	218,954	400,000	2,062	(397,938)	(99.5)%	-
2600 - Street Maint. Operations	-	587,022	824,593	774,593	(50,000)	(6.1)%	716,252
2650 - Flood Control Operations	-	749,255	793,818	793,818	-	0.0%	864,609
2810 - Gas Tax Street Maintenance	-	536,784	626,445	548,999	(77,446)	(12.4)%	578,864
4028 - 2011 GRT Facilities Projects	-	13,079	85,422	59,273	(26,149)	(30.6)%	26,149
4202 - GRT Street Maintenance	-	-	-	-	-	0.0%	225,000
4300 - Airport Improvement Fund	1,293,603	4,648,626	674,487	242,810	(431,677)	(64.0)%	300,000
4400 - Flood Control Fund	-	85,020	62,500	62,500	-	0.0%	62,500
5920 - Transit Fund	3,775,401	3,819,917	5,722,285	4,139,126	(1,583,159)	(27.7)%	2,740,714
5921 - Transit Intermodal Center	(361)	2,349,761	927,600	292,978	(634,622)	(68.4)%	2,555,058
5922 - FTA Recovery Grant Fund	33,035	189,520	1,158,466	557,790	(600,676)	(51.9)%	812,607
6150 - Fleet Services Fund	6,703,663	6,022,920	6,580,875	5,875,895	(704,980)	(10.7)%	5,831,159
Total Transportation	\$ 15,121,625	\$ 24,687,360	\$ 25,131,856	\$ 19,452,222	\$ (5,679,634)	(22.6)%	\$ 20,821,862





Departmental Summaries



Transportation

“Keeping Las Cruces safely on the move!”

The Transportation Department provides services that facilitate the transportation needs of the citizens of Las Cruces which includes the RoadRUNNER Transit system, the Las Cruces International Airport, Traffic Engineering, Street Systems, and Fleet Services.

The Streets & Traffic Operations section aims to provide a safe and efficient transportation environment for vehicular, pedestrian, and bicycle traffic through the maintenance and operation of city streets, sidewalks, drainage system, and flood control facilities. It is responsible for the management and operation of traffic flow along city streets that includes the installation and maintenance of traffic control devices, traffic calming measures, and street lighting.

The Las Cruces International Airport strives to contribute to a positive economic growth climate for commercial and industrial aviation-related businesses. It is a thriving general aviation airport located on the City’s West Mesa. The airport has three runways, a full service Fixed Base Operator, ample tie down space, and plenty of room to grow. It is an ideal location for testing and systems development as well as general and corporate aviation needs.

The goal of the RoadRUNNER Transit system is to provide safe, dependable, and convenient public transportation services for the citizens of Las Cruces and runs on nine routes that serve the City and the Town of Mesilla as well as four routes that serve New Mexico State University and Dona Ana Branch Community College. The Dial-A Ride Paratransit operation provides services for those people who fall under the provisions of the American’s With Disabilities Act. Senior citizens may also utilize the Dial-A Ride system for their transportation needs.

The goal of the Fleet section is to provide competent, responsive, and cost effective services that ensure that equipment used for City operations is safe and reliable. Fleet Management intends to improve on “green” technology by providing fuel efficient vehicles and equipment and reducing the City’s overall fleet size to the minimum required for task completion by City departments. Fleet Management currently maintains the City’s fleet of approximately 1,100 units.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$5,088,702; this is a decrease of \$235,464 or 4.4 percent in comparison to the fiscal year 2013-14 adjusted budget.

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Assess maximum age for replacement of police vehicles	Ensure a Safe and Secure Community	50%	100%	LCPD seeks to replace its fleet vehicles at the end of their service life in the most efficient and cost effective manner.
Assess additional public transit options	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	10%	100%	Develop regional partnerships for expanded transit options.
Assess Fleet vehicle and operational efficiencies	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	25%	80%	Conduct studies on extending oil life in both diesel and gas powered vehicles which may extend oil change intervals. Improve efficiency of Fleet internal processes to maximize revenue recovery.
Continue to evaluate and address airport infrastructure to ensure continued viability	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	40%	100%	Re-establish internal pavement maintenance program to extend life of pavements that are not supported by FAA funds. Make efforts to establish additional sanitary sewer connections.
Establish bicycle facilities and infrastructure	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	5%	100%	Ongoing efforts to expand bicycle facilities region wide.



Departmental Summaries



Transportation

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Establish Transportation department strategic plan and goals	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	90%	100%	Draft a Transportation Department-specific strategic plan for a 2-year horizon.
Evaluate transit fares	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	25%	100%	Evaluate effect of increase to \$1 on fixed route, evaluate feasibility of establishing a fare for non-ADA seniors on Dial-a Ride, and establish universal pass program for riders of Aggie Transit to ride RoadRUNNER fare-free.
Implement Intelligent Transportation System (ITS) improvements	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	20%	90%	Transit: Implement AVL technology on fixed route buses for real time bus location information. Streets/Traffic (STO): Determine infrastructure needed to establish ITS improvements on major transportation corridors
Implement preventive maintenance program for sidewalks and drainage facilities	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	50%	85%	Drainage: Upgrade all lift stations at various flood control facilities citywide. Sidewalks: continue installation and maintenance of ADA ramps throughout city, including work with Safe Routes to School (SRTS) program.
Implement street & traffic signals enhancements	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	60%	100%	Complete major corridors for emergency vehicle/transit preemption and traffic signal battery backup systems.
Promote airport partnership opportunities with Spaceport America	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	5%	100%	Establish Las Cruces International Airport as the gateway to Spaceport America.
Promote safety initiatives for City fleet	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	50%	100%	Ensure all vehicles are equipped with safety equipment such as cones, first aid kits, fire extinguishers, always check for proper tire inflation, working electrical equipment and install light bars on vehicles that work in field to ensure high visibility.
Promote traffic calming technologies	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	100%	100%	Ongoing efforts to assess and implement traffic calming methods and treatments.
Assess renewable energy opportunities (electric cars)	Protect and Promote our Natural and Energy Resources	1%	100%	Allow for the use of an electric vehicle for Parks & Rec Dept for park maintenance.



Departmental Summaries



Parks & Recreation

Parks & Recreation

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 5,147.0	\$ 4,796.8	\$ 5,390.6	\$ 5,089.0	\$ (301.6)	(5.6)%	\$ 6,340.7
Operating Costs	3,435.5	3,113.8	3,900.0	3,459.1	(440.9)	(11.3)%	3,867.4
Capital Outlay	-	1,188.1	2,552.3	597.4	(1,954.9)	(76.6)%	2,256.7
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Parks & Recreation	\$ 8,582.5	\$ 9,098.7	\$ 11,842.9	\$ 9,145.5	\$ (2,697.4)	(22.8)%	\$ 12,464.8
Expenditures by fund							
1000 - General Fund							
3810 Parks & Recreation A&G	\$ 879,246	\$ 1,167,949	\$ 1,622,992	\$ 1,310,210	\$ (312,782)	(19.3)%	\$ 1,465,638
3820 Aquatics	1,598,173	1,306,059	1,375,573	1,139,148	(236,425)	(17.2)%	1,443,132
3830 Athletics	871,496	816,704	807,463	769,561	(37,902)	(4.7)%	742,462
3840 Recreation	844,221	622,693	748,649	757,986	9,337	1.2%	777,025
3850 Park Maintenance	1,426,606	1,243,855	1,486,510	1,255,067	(231,443)	(15.6)%	1,423,005
3860 ROW & Construction	1,651,979	1,609,075	1,682,151	1,483,778	(198,373)	(11.8)%	1,474,285
3870 Athletic Fields	1,297,102	1,135,365	1,567,091	1,461,850	(105,241)	(6.7)%	1,488,371
3890 Special Community Events	-	444	402,069	473,169	71,100	17.7%	398,616
3891 Weed & Seed/Youth Pgms	-	-	-	-	-	0.0%	432,079
3892 Juvenile Citation	-	-	-	-	-	0.0%	156,891
Total General Fund	\$ 8,568,823	\$ 7,902,144	\$ 9,692,498	\$ 8,650,769	\$ (1,041,729)	(10.7)%	\$ 9,801,504
1200 - Vehicle Acquisition Fund	\$ -	\$ 131,407	\$ 210,345	\$ 146,395	\$ (63,950)	(30.4)%	\$ 269,862
2130 - Recreation Projects Fund	-	-	70,000	14,119	(55,881)	(79.8)%	30,000
2412 - Juvenile Citation Program	-	-	-	-	-	0.0%	331,136
2760 - State Operating Grants	-	13,356	3,645	3,645	-	0.0%	15,000
2761 - Other Operating Grants	-	-	1,000	1,000	-	0.0%	500
2770 - Valley View Heske Garden	13,666	4,614	20,000	16,224	(3,776)	(18.9)%	20,000
4023 - 2005 GRT Bond Public Imprv	-	7,211	404,128	111,665	(292,463)	(72.4)%	292,463
4106 - Public Park Development	-	970,439	1,084,061	192,049	(892,012)	(82.3)%	1,409,737
4112 - State Grant Park/Land Imp	-	69,486	307,314	7,689	(299,625)	(97.5)%	274,625
7480 - Gifts & Memorials Fund	-	-	15,280	1,240	(14,040)	(91.9)%	10,000
7481 - Veteran's Memorial Wall	-	-	10,000	752	(9,248)	(92.5)%	10,000
Total Parks & Recreation	\$ 8,582,489	\$ 9,098,657	\$ 11,818,271	\$ 9,145,547	\$ (2,672,724)	(22.6)%	\$ 12,464,827

“To enrich and enhance the quality of life for the citizens of Las Cruces and the surrounding community.”

The Parks & Recreation Department maintains parks, public grounds, rights-of-way landscape, and athletic facilities. It also provides a variety of recreational programs, classes, and athletic opportunities for all ages. Parks & Recreation also administers the City employee wellness program.

The Aquatics section offers pool facilities, swim lessons, fitness classes, lifeguard classes, and facility rentals. There are four aquatic venues.

Athletics offers a variety of sports programs, leagues, and clinics for players of all ages and abilities.

Recreation provides numerous recreational, social, and artistic opportunities throughout the community. There are five recreation centers and activities vary by site.

Park Maintenance plans, implements, and directs the maintenance and repair of parks, public grounds, rights-of-way landscape, and athletic facilities seven days per week, year round.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$9,801,504; this is a \$109,006 or 1.1 percent increase in comparison to the fiscal year 2013-14 adjusted budget. This is due to the expansion of Youth Services.



Departmental Summaries



Parks & Recreation

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Establish vector control educational material and deliver through City billing system	Ensure a Safe and Secure Community	100%	100%	Develop a bilingual flyer for delivery through the billing system
Assess quality of life GRT	Acknowledge and Promote our Community Identity	50%	100%	Budget impact analysis complete for 1/8% and 1/4% dedicated GRT
Complete the second floor of the Aquatic Center for recreational programming	Acknowledge and Promote our Community Identity	80%	100%	Completion of 2nd floor fitness area to include fitness equipment
Continue to implement community garden programs to teach gardening basics	Acknowledge and Promote our Community Identity	70%	100%	Community garden opened, provide programming and continue to foster community partnerships
Continue to promote Parks & Recreation program awareness	Acknowledge and Promote our Community Identity	80%	100%	Develop advertising awareness via social media, the web and further outreach through traditional methods. Programmatic approach is in place. New opportunities will continue to arise.
Establish city/community comprehensive art policy	Acknowledge and Promote our Community Identity	90%	100%	Goal is to formulate a comprehensive policy governing the control of art objects for the city and instituting a percentage of funding for public art projects.
Implement expanded and additional recreation opportunities	Acknowledge and Promote our Community Identity	75%	100%	Research and implement new programming for adult/youth/senior. Researching mobile teen program approach.
Evaluate park location deficiencies	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	50%	100%	Use existing maps and data to develop a gap analysis of areas lacking services
Evaluate Parks & Recreation policy (Master Plan update)	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	95%	100%	Review and update Parks and Recreation Master Plan
Complete review of Parks & Recreation Fees and Charges/Facility Use Policy	Operate an Accountable, Responsive and Engaged City Government	85%	100%	Review and analyze fees and recovery rates and ability to generate revenues



Departmental Summaries



Parks & Recreation

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Implement enhanced revenues through advertisement and partnerships	Operate an Accountable, Responsive and Engaged City Government	60%	100%	Ability to offer advertising opportunities to community; developed a policy and received approval from City Council. Completed the formal process and partnership program with NMSU.
Implement expanded wellness opportunities	Be the Employer of Choice	75%	100%	Increase opportunities for City employees to engage in healthy fitness classes/activities. New Wellness Coordinator position will be filled in October. Program enhancements continue.





Departmental Summaries



Community Development

Community Development

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 3,113.4	\$ 3,155.4	\$ 3,728.3	\$ 3,420.3	\$ (308.0)	(8.3)%	\$ 3,395.3
Operating Costs	1,935.3	1,535.9	3,992.4	1,338.5	(2,653.9)	(66.5)%	3,629.0
Capital Outlay	266.6	679.2	84.1	5.4	(78.7)	(93.6)%	55.0
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Community Development	\$ 5,315.3	\$ 5,370.5	\$ 7,804.8	\$ 4,764.2	\$ (3,040.6)	(39.0)%	\$ 7,079.3
Expenditures by fund							
1000 - General Fund							
4000 Community Development A&G	\$ 215,184	\$ 509,130	\$ 900,483	\$ 807,892	\$ (92,591)	(10.3)%	\$ 763,231
4200 Planning	430,419	73,173	116,101	59,071	(57,030)	(49.1)%	68,582
4205 Development A&G	285,807	18,532	-	-	-	0.0%	-
4300 Neighborhood Dev/Planning A&G	315,515	617,429	797,929	608,699	(189,230)	(23.7)%	765,283
4400 Building & Development Services	141	1,545,645	1,749,583	1,612,579	(137,004)	(7.8)%	1,697,037
4500 Economic Develop/Revitalization	56,419	-	-	-	-	0.0%	-
4510 Farmers Mrkt/Downtown Events	78,206	5,908	-	-	-	0.0%	-
4600 Sustainability Office	9,143	861	2	-	(2)	(100.0)%	2
Total General Fund	\$ 1,390,834	\$ 2,770,678	\$ 3,564,098	\$ 3,088,241	\$ (475,857)	(13.4)%	\$ 3,294,135
1015 - Permit Services	\$ 1,200,614	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
2000 - HUD Community Development	1,539,527	987,682	2,010,928	700,880	(1,310,048)	(65.1)%	2,574,595
2010 - HUD Special Projects Fund	521,845	864,184	410,834	251,773	(159,061)	(38.7)%	290,664
2012 - Neighborhood Stabilization	3,389	165,317	370,000	35,869	(334,131)	(90.3)%	170,000
2013 - Affordable Housing Trust	-	-	200,000	-	(200,000)	(100.0)%	300,000
2090 - MPO Urban Transportation	311,757	266,475	730,170	324,769	(405,401)	(55.5)%	281,231
2412 - Juvenile Citation Program	257,491	256,582	296,256	262,520	(33,736)	(11.4)%	-
2710 - Convention & Visitors Bureau	600	-	-	-	-	0.0%	-
2715 - Downtown Revitalization Fund	50,000	50,000	170,000	94,720	(75,280)	(44.3)%	145,280
2760 - State Operating Grants Fund	38,142	4,195	23,389	-	(23,389)	(100.0)%	23,389
2761 - Other Operating Grants Fund	1,143	-	-	-	-	0.0%	-
4023 - 2005 GRT Bond Public Imprv	-	5,378	29,142	5,378	(23,764)	(81.5)%	-
Total Community Development	\$ 5,315,342	\$ 5,370,491	\$ 7,804,817	\$ 4,764,150	\$ (3,040,667)	(39.0)%	\$ 7,079,294

“To assist the community’s citizens achieve their desired lifestyle by contributing to a better quality of life through community improvement.”

The Community Development Department helps the citizens of Las Cruces achieve their desired lifestyle by contributing to a better quality of life through community improvement. The department achieves its mission utilizing a wide range of programs and activities, such as land use and transportation planning, construction, development and growth management assistance, and housing and neighborhood investment.

The Planning and Neighborhood Services group delivers services related to improving the physical environment through planning and design, improving social conditions and the overall economy of the city. Its efforts contribute to safe and stable

neighborhoods, affordable housing, infrastructure improvement, social enrichment, GIS resources, and downtown revitalization.

Building and Development Services group manages programs related to the growth and development of the city. Its activities include construction permits and inspections, land use zoning and signage oversight, land subdivision and business registrations/licensure.

The Mesilla Valley Metropolitan Planning Organization (MPO) provides regional transportation planning services to the City of Las Cruces, the Town of Mesilla, and Dona Ana County. This aid includes activities for thoroughfare, transit, transportation safety, and pedestrian and bicycle planning.



Departmental Summaries



Community Development

General Fund Budget

compared to the fiscal year 2013-14 adjusted budget.

The General Fund operating budget for fiscal year 2014-15 is \$3,294,135; this is a decrease of \$269,963 or 7.6 percent

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Continue to implement integrated affordable housing recommendations	Acknowledge and Promote our Community Identity	15%	100%	Initiate recommendations from the Las Cruces Affordable Housing Strategic Plan adopted, August 2009 including land bank and housing trust fund. Consider upzoning along transit corridors upon development submittal.
Continue to support downtown partnership and adjacent neighborhood associations	Acknowledge and Promote our Community Identity	80%	100%	Establish Operating and funding agreement with Downtown Las Cruces Partnership (DLCP)
Support downtown Arts and Culture District designation	Acknowledge and Promote our Community Identity	40%	100%	Upon request by DLCP, initiate and assist DLCP in planning and pursue Culture District self-designation.
Support downtown revitalization efforts	Acknowledge and Promote our Community Identity	65%	100%	Provide technical assistance/ administrative support to Downtown Las Cruces Partnership (DLCP).
Update downtown farmers market agreements	Acknowledge and Promote our Community Identity	25%	100%	Examine opportunities to transfer operational control of the farmer's market to the applicable entity and establishment of a Memorandum of Agreement and other agreements that may be prudent.
Update historic Mesquite overlay	Acknowledge and Promote our Community Identity	85%	100%	A comprehensive review of all overlay provisions and preparation of amendments involving administrative provisions for Council consideration.
Achieve improved GIS functionality	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	75%	100%	Define the city's GIS functional needs and distribution capabilities for users throughout the City. Establish objectives and strategies in the GIS Strategic Plan.
Adopt mixed use neighborhood policies	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	5%	100%	Consider strategies in existing policy and code when development proposals come forward. Examine additional measures via the update of Comprehensive Plan and relevant development codes.
Complete Comprehensive/Area Plan update strategy	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	15%	100%	Scope out two phase work program for 1999 Comp. Plan update. Establish staff working group for update assistance and prepare Public Participation Plan.



Departmental Summaries



Community Development

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Complete downtown parking plan	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	85%	100%	An evaluation of the downtown parking conditions to guide policy regarding parking needs and improvements.
Continue to implement Corridor, Neighborhood & Community Blueprint plans	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	60%	100%	Establish programs for special area plans.
Evaluate innovative transportation to spaceport/airport/university	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	40%	100%	Investigate transportation options supporting innovative initiatives to serve key destinations.
Evaluate MOU to share standardized GIS databases in the region	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	5%	100%	Investigate feasibility of establishing an agreement or MOU to document sharing of data with DAC. Explore opportunities to share data with NMSU.
Evaluate opportunities to manage underutilized or abandoned buildings	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	20%	100%	Establish base data to evaluate level of need.
Evaluate transit corridor zoning	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	100%	100%	Primarily a function of the LC Affordable Housing Strategic Plan and the Long Range Transit Plan. Staff will examine land use and zoning opportunities along with context sensitive design principals on existing and future bus routes whether deemed priority or not to promote Transit Oriented Development.
Implement complete streets policies	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	15%	50%	Further approved Complete Streets resolution by drafting related concepts in applicable plan policy and development codes.
Implement new median landscaping strategies	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	20%	100%	Identify and draft landscape strategies in applicable development codes.
Promote connectivity to state bike trail along Rio Grande	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	100%	100%	Ongoing identification and implementation efforts.



Departmental Summaries



Community Development

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Promote mixed use planning for the West Mesa region	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	10%	100%	Assist in the review of the West Mesa Industrial Park Master Plan. More broadly, ensure consideration of mixed use concepts for the west mesa area outside the master plan boundaries within the context of the 1999 Comprehensive Plan update effort.
Promote redevelopment incentives (infill)	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	5%	80%	Consider drafting policies and ordinance language regarding infill opportunities in general within designated infill boundary areas.
Promote urban agriculture and conservation easements	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	5%	100%	Examine potential for inclusion of related policy in the Comprehensive Plan update. Consider implementation strategies through relevant development code updates.
Support expanded public transportation	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	5 Initiatives pursued	5 Initiatives pursued	Investigate, review and help implement programmatic opportunities to enhance public transportation.
Support integrated regional map for bi-national planning	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	0%	100%	Evaluate scope and resources required to achieve this goal within GIS strategic planning effort.
Support investment in existing neighborhood infrastructure	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	\$55,500 allocated	\$55,500 allocated	Allocate appropriate CDBG funding to infrastructure improvements (streets, sidewalks, and utility installation) and community buildings that support the neighborhood fabric.
Support regional planning efforts	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	35%	100%	Become active participants as applicable in planning related efforts with a regional influence.
Update development, construction & building codes	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	65%	85%	Adopt more recent edition of State and International Building Codes, update design standards and ordinances
Complete the Arroyo Plan	Protect and Promote our Natural and Energy Resources	45%	100%	Prepare an Arroyo Plan draft



Departmental Summaries



Community Development

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Evaluate wildlife/urban interface	Protect and Promote our Natural and Energy Resources	45%	90%	Evaluate and identify applicable wildlife corridors within the arroyo system as part of the drafting of the Arroyo Plan. Identify viable design standards to help implement the interface within the Development (Design) Standards and other pertinent codes.
Promote protection of public lands	Protect and Promote our Natural and Energy Resources	25%	100%	Assist in the establishment of planning agreement. Participate in the joint planning of State Lands with State Lands Office
Support HUD sustainable communities grant	Protect and Promote our Natural and Energy Resources	30%	100%	Become active participants as applicable in planning related efforts with a regional influence.
Achieve customer friendly, enhanced business permitting process	Foster a Vibrant Economic Environment	75%	100%	Centralize the city's business registration, building and development review and permitting processes with the Community Development Department. Examine internal operations for "next step" process improvement actions.
Achieve impact fee compliance	Foster a Vibrant Economic Environment	100%	100%	Collect impact fees as applicable with building permits.
Assess downtown zoning opportunities	Foster a Vibrant Economic Environment	50%	100%	Original scope was to work with master developer to evaluate and implement potential form based code. New focus is to conduct charrette to determine downtown needs and feasibility of form-based code.
Evaluate new urbanism opportunities	Foster a Vibrant Economic Environment	35%	100%	Through downtown revitalization efforts, comp plan and development code updates, consider approach to new urbanism strategies.
Support use of GIS mapping for economic development	Foster a Vibrant Economic Environment	0%	100%	As part of the GIS Reorganization and GIS Strategic Plan development, assist in analyzing and determining Economic Development's needs.
Complete implementation of "One Stop Shop"	Operate an Accountable, Responsive and Engaged City Government	75%	100%	Centralize the city's business registration, building and development review and permitting processes with the Community Development Department. Examine internal operations for "next step" process improvement actions.



Departmental Summaries



Community Development

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Implement dust control ordinance	Operate an Accountable, Responsive and Engaged City Government	100%	100%	Implementing existing dust control measures and revising existing ordinance.
Promote and coordinate neighborhood groups	Operate an Accountable, Responsive and Engaged City Government	19 registered neighborhood groups	100%	Establish mechanism that helps coordinate and facilitate communication with neighborhood groups.





Departmental Summaries



Community & Cultural Services

Community and Cultural Services

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category							
(In Thousands of Dollars)							
Salaries & Benefits	\$ 4,920.4	\$ 4,922.9	\$ 5,328.5	\$ 5,632.5	\$ 304.0	5.7%	\$ 5,554.9
Operating Costs	3,218.1	3,291.6	4,123.2	2,877.0	(1,246.2)	(30.2)%	3,739.4
Capital Outlay	730.3	800.3	730.3	249.5	(480.8)	(65.8)%	360.0
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Community and Cultural Services	\$ 8,868.8	\$ 9,014.8	\$ 10,182.0	\$ 8,759.0	\$ (1,423.0)	(14.0)%	\$ 9,654.3

Expenditures by fund

1000 - General Fund

5000 Public Services A&G	\$ 212,914	\$ 269,792	\$ 323,495	\$ 312,197	\$ (11,298)	(3.5)%	\$ 303,675
5100 Branigan Library	2,119,061	2,001,403	2,020,249	1,901,461	(118,788)	(5.9)%	1,887,721
5200 Senior Citizens A&G	949,132	960,719	1,065,225	539,673	(525,552)	(49.3)%	1,061,674
5205 Senior Recreation A&G	296,730	333,322	336,017	307,562	(28,455)	(8.5)%	303,660
5210 East Side Senior Center	45,280	17,147	8,920	5,583	(3,337)	(37.4)%	13,150
5290 Long Term Care A&G	215,013	189,063	196,993	287,559	90,566	46.0%	343,534
5300 Museums Administration	417,874	427,932	502,151	420,712	(81,439)	(16.2)%	670,635
5310 Museum of Nature & Science	405,867	349,585	365,768	313,014	(52,754)	(14.4)%	-
5312 Museum of Nature & Science Prg	4,202	3,786	6,960	904	(6,056)	(87.0)%	6,560
5320 Museum of Art	291,375	282,270	314,923	291,786	(23,137)	(7.3)%	-
5322 Museum of Art Studio Program	55,549	51,849	54,691	41,455	(13,236)	(24.2)%	55,104
5330 Branigan Cultural Center	231,271	219,743	255,788	203,804	(51,984)	(20.3)%	-
5334 Railroad Museum	157,400	142,682	148,097	140,268	(7,829)	(5.3)%	-
5340 Museum Education	-	-	-	-	-	0.0%	362,796
5350 Museum Exhibits	-	-	-	-	-	0.0%	396,412
5360 Museum Collections	-	-	-	-	-	0.0%	119,380
5435 Summer Food Program	(13,600)	-	-	-	-	0.0%	-
Total General Fund	\$ 5,388,068	\$ 5,249,293	\$ 5,599,277	\$ 4,765,978	\$ (833,299)	(14.9)%	\$ 5,524,301

1200 - Vehicle Acquisition Fund

2140 - State Library Resources Grant	-	129,194	33,748	33,747	(1)	0.0%	244,499
2171 - Older Americans Act Pgms	763,399	817,279	806,076	806,076	-	0.0%	736,322
2172 - Cash in Lieu of Commodities	172,435	180,018	171,272	171,272	-	0.0%	171,272
2173 - Retired Senior Volunteer Pgm	50,372	39,146	39,282	39,282	-	0.0%	-
2500 - Equipment Grants Fund	58,123	-	-	-	-	0.0%	-
2710 - Convention & Visitors Bureau	1,675,242	1,798,542	2,586,610	2,469,920	(116,690)	(4.5)%	2,331,871
2760 - State Operating Grants	52,446	25,591	24,782	14,721	(10,061)	(40.6)%	-
2761 - Other Operating Grants	17,252	15,624	7,750	7,750	-	0.0%	4,528
4012 - Facilities State Grants	41,001	229,829	422,172	172,172	(250,000)	(59.2)%	250,000
4900 - Federal Stimulus Capital	273,060	475,908	-	-	-	0.0%	-
4912 - State Stimulus Capital	329,380	-	-	-	-	0.0%	-
7470 - Branigan Estate Fund	40,000	49,838	250,000	205,237	(44,763)	(17.9)%	250,000
7480 - Gifts & Memorials Fund	8,015	4,550	193,800	33,833	(159,967)	(82.5)%	141,512
Total Community & Cultural Svcs	\$ 8,868,793	\$ 9,014,812	\$ 10,182,019	\$ 8,758,997	\$ (1,423,022)	(14.0)%	\$ 9,654,305



Departmental Summaries



Community & Cultural Services

“Dedicated to enhancing quality of life in Las Cruces through enriching social, cultural, and educational programs.”

The Community & Cultural Services Department provides services that enrich everyday life for the public and visitors through social, cultural, and educational program.

The Thomas Branigan Memorial Library provides access to information, resources, and education through a full range of library services, including a state of the art computing center, modern meeting rooms, children’s programming and a free home delivery service, “books by mail”.

Senior Programs provides services to citizens age 50+. Citizens who meet program eligibility can receive services in the areas of congregate meals, home delivered meals, home care, respite care, grandparent program, health maintenance, education, recreation, resources referrals, and community services. The department provides senior services at six locations throughout the City.

The Museum System is committed to sharing its resources to advance knowledge and appreciation of arts, culture, history, and science through an ongoing exchange of ideas, information, and experiences. The department operates four museums: the Branigan Cultural Center, the Museum of Art, the Museum of Nature & Science, and the Las Cruces Railroad Museum.

The mission of the Convention and Visitors Bureau (CVB) is to attract visitors to Las Cruces and promote the many fine aspect of Las Cruces to the world. The Las Cruces Convention Center is a venue for meetings, banquets, conferences, and exhibits.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$5,524,301; this is \$74,976 or 1.3 percent lower than the fiscal year 2013-14 adjusted budget.





Departmental Summaries



Community & Cultural Services

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Promote emergency preparedness and disaster response for elder and disabled residents	Ensure a Safe and Secure Community	30%	100%	Develop a plan to effectively educate and prepare Seniors for disaster response.
Assess accuracy of museum attendance tracking	Acknowledge and Promote our Community Identity	%change in visitor count over time	100%	Develop a methodology to accurately count visitors to the Museums - accounting for trips of Staff in an out of facilities to provide a better benchmark of museum service.
Assess effectiveness of "Stay Sunny" CVB campaign	Acknowledge and Promote our Community Identity	95%	100%	Assess and evaluate current branding of Las Cruces
Complete a master plan for Senior Programs	Acknowledge and Promote our Community Identity	5%	10%	Conduct a comprehensive master plan with a professional firm to determine future direction for Senior Programs.
Complete East Mesa Sage Café	Acknowledge and Promote our Community Identity	70%	100%	Open a facility on the East Mesa using the Mather Senior Center Model to fill a large gap in senior offerings to East Mesa residents.
Promote awareness and usage of Branigan Library and its programs and materials	Acknowledge and Promote our Community Identity	75%	100%	Initiate steps to increase awareness of Branigan Library to the citizens of Las Cruces. Market & promote library use and services to community.
Update master library plan	Acknowledge and Promote our Community Identity	90%	100%	Goal is to update the existing library Master plan developed and approved by Council in December 2005 to chart future development of library facilities, programs and services.
Adopt film industry policy including use of city property	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	50%	100%	Assess and evaluate Film Industry Policies including the use of City property
Evaluate the facility needs of Convention & Visitors Bureau	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	10%	100%	Determine the needs for a permanent facility to house CVB operations. The CVB is presently in leased space.
Implement school libraries open to public use	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	50%	50%	Market & promote library use, offer services including branch libraries in public school settings.
Continue to promote Las Cruces as a tourist destination	Foster a Vibrant Economic Environment	50%	100%	Build the Las Cruces Brand as a desirable destination for groups, sporting events meetings and individual travelers.



Departmental Summaries



Community & Cultural Services

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Promote enhanced regional tourism/cooperation	Foster a Vibrant Economic Environment	50%	100%	Work with Downtown Partnership and Dona Ana Arts Council to support the transformation of our Downtown, support and initiate programs to promote Spaceport America, ensure that the CVB staff is engaged in supporting various community programs.
Support expanded CVB role in promotion of Las Cruces	Foster a Vibrant Economic Environment	50%	100%	Work with Downtown Partnership and Dona Ana Arts Council to support the transformation of our Downtown, support and initiate programs to promote Spaceport America





Departmental Summaries



Public Works

Public Works

	2011-12 Actual	2012-13 Actual	2013-14		Estimate Over (under) Budget		2014-15 Budget
			Budget	Estimate	Amount	Percent	
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 7,715.5	\$ 5,319.3	\$ 5,843.2	\$ 5,424.8	\$ (418.4)	(7.2)%	\$ 5,976.9
Operating Costs	7,275.8	5,659.1	7,002.8	6,343.7	(659.1)	(9.4)%	7,541.6
Capital Outlay	6,524.3	9,814.9	20,896.6	10,280.1	(10,616.5)	(50.8)%	12,597.9
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Public Works	\$ 21,515.6	\$ 20,793.3	\$ 33,742.6	\$ 22,048.6	\$ (11,694.0)	(34.7)%	\$ 26,116.4
Expenditures by fund							
1000 - General Fund							
6000 Public Works A&G	\$ 236,634	\$ 286,554	\$ 632,885	\$ 429,770	\$ (203,115)	(32.1)%	\$ 503,571
6100 Streets A&G	284,868	-	-	-	-	0.0%	-
6120 Major Maintenance Program	1,611,343	431,238	-	-	-	0.0%	-
6125 Minor Maint Repair/Patching	264,957	-	-	-	-	0.0%	-
6410 Land Management Right of Way	266,117	-	-	-	-	0.0%	-
6800 Facility Management	310,310	275,218	340,782	309,093	(31,689)	(9.3)%	354,582
6810 Fac Mgt Design & Construction	410,396	432,114	484,559	411,560	(72,999)	(15.1)%	480,152
6820 Fac Mgt Building Operations	1,572,001	2,427,637	2,627,999	2,740,611	112,612	4.3%	2,665,872
6830 Fac Mgt Building Maintenance	1,567,669	1,248,929	1,373,352	1,208,090	(165,262)	(12.0)%	1,227,464
6840 Auction	12,377	27,776	70,810	46,994	(23,816)	(33.6)%	24,642
6850 Land Management	-	311,258	373,930	325,802	(48,128)	(12.9)%	357,826
Total General Fund	\$ 6,536,672	\$ 5,440,724	\$ 5,904,317	\$ 5,471,920	\$ (432,397)	(7.3)%	\$ 5,614,109
1005 - Engineering Services Fund	\$ 3,527,918	\$ 3,090,437	\$ 3,769,875	\$ 3,169,875	\$ (600,000)	(15.9)%	\$ 3,796,476
1200 - Vehicle Acquisition Fund	-	-	29,790	25,860	(3,930)	(13.2)%	31,453
2430 - Safe Traffic Operations Pgm	16,936	-	-	-	-	0.0%	-
2600 - Street Maintenance Ops Fund	301,268	47,569	2,966,640	2,861,897	(104,743)	(3.5)%	3,180,000
2650 - Flood Control Ops Fund	676,642	11,430	238,690	238,690	-	0.0%	612,444
2810 - Gas Tax Street Maint Fund	617,222	-	-	-	-	0.0%	-
4001 - Facilities Improvements GF	-	824,432	3,399,185	1,059,096	(2,340,089)	(68.8)%	2,612,904
4010 - HUD Facilities Projects Fund	-	591,645	80,100	80,099	(1)	(0.0)%	-
4011 - Facilities Federal Grants	-	762,020	93,188	43,188	(50,000)	(53.7)%	50,000
4012 - Facilities State Grants	5,000	266,039	1,308,912	280,692	(1,028,220)	(78.6)%	948,220
4023 - 2005 GRT Bond Public Imprv	90,106	26,251	20,000	-	(20,000)	(100.0)%	20,000
4024 - Convention Center Project	-	15,611	698,433	220,698	(477,735)	(68.4)%	-
4027 - NMFA Parking Deck 2009	-	137,700	-	-	-	0.0%	-
4028 - 2011 GRT Facilities Projects	-	1,481,554	3,243,052	2,305,376	(937,676)	(28.9)%	970,000
4112 - State Grant Park/Land Imprv	-	24,137	242,194	242,194	-	0.0%	-
4201 - Streets General Fund	-	-	7,349	7,349	-	0.0%	-
4202 - GRT Street Maintenance Fund	3,495,121	3,667,345	601,782	132,652	(469,130)	(78.0)%	1,185,613
4205 - Special Street Project Fund	366,922	104,002	100,072	28,902	(71,170)	(71.1)%	703,000
4212 - State Grant Street Imprv	1,307,502	1,267,982	880,205	401,741	(478,464)	(54.4)%	478,464
4213 - NMFA Street Projects 2006	19,039	441	-	-	-	0.0%	-
4214 - NMFA Streets 2007	220,865	20,149	46,834	46,834	-	0.0%	-
4223 - 2003 GRT Bond Street Lights	-	-	74,245	74,536	291	0.4%	-
4224 - 2010 GRT Streets Projects	457,913	726,513	1,491,009	410,385	(1,080,624)	(72.5)%	1,582,817
4225 - 2011 GRT Streets Projects	466,182	833,420	3,223,022	2,837,338	(385,684)	(12.0)%	449,544
4270 - TIDD Street Projects Fund	67,814	-	-	-	-	0.0%	-
4300 - Airport Improvements Fund	-	-	1,662,500	-	(1,662,500)	(100.0)%	1,125,208
4400 - Flood Control Fund	3,237,526	985,962	2,113,828	1,036,630	(1,077,198)	(51.0)%	2,376,153
4413 - Flood Control NMFA Fund	49,367	1,649	-	-	-	0.0%	-
4414 - NMFA Streets 2007	-	458,475	1,117,358	1,067,790	(49,568)	(4.4)%	-
4504 - West Mesa Industrial Park	8,625	7,836	430,000	4,840	(425,160)	(98.9)%	380,000
4912 - State Stimulus Capital Proj.	46,951	-	-	-	-	0.0%	-
Total Public Works	\$ 21,515,591	\$ 20,793,323	\$ 33,742,580	\$ 22,048,582	\$ (11,693,998)	(34.7)%	\$ 26,116,405



Departmental Summaries



Public Works

“Public Works... Building the “Best” Las Cruces.”

The Public Works Department, through a sustainable approach, is responsible for designing, constructing, renovating and ensuring the proper maintenance of the City’s infrastructure. The department designs and builds the City’s streets, installs water lines, gas lines, sewers, flood control and storm drains. Public Works also constructs public buildings and service facilities, and builds and maintains roads and streets.

Facilities Management is responsible for implementing the overall operations and maintenance strategy as it relates to buildings and grounds for the City of Las Cruces. Facilities Management consists of five functional areas that collectively maintain approximately 1,000,000 square feet of building space spread across over 100 buildings. Facilities Management also provides support to more than 100 parks and recreation sites throughout the city.

Project Development provides technical surveys and engineering design work to develop plans and specifications to build, maintain, and replace public infrastructure. This section is also responsible for the City’s Stormwater Pollution program, which provides the public with awareness on pollutants that could be harmful to the delicate ecosystem. Project Development is also responsible for the City’s National Flood Insurance Program/Community Rating System, which provides residents with a 20% discount on their flood insurance premiums.

Contracts Administration administers all construction contracts and private permits to include gas, water, wastewater, and storm drain utilities along with roadway, sidewalk, lighting, and traffic signals.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$5,614,109; which in comparison to the 2013-14 adjusted budget is \$290,208 or 4.9 percent lower than that fiscal year.





Departmental Summaries



Public Works

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Achieve enhanced inner-city infrastructure programs	Ensure a Safe and Secure Community	20%	100%	Track the types of infrastructure projects that are completed throughout the entire city and in the in-fill area of the city.
Implement infrastructure management strategy	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	20%	100%	Use Building Assessment Model and Pavement Management System program to generate reports that assist staff in managing and prioritizing projects
Assess carbon credits/offsets available	Protect and Promote our Natural and Energy Resources	15%	100%	Research the pros and cons of the City purchasing or selling carbon credits/offsets. (Supports Sustainability Action Plan Objective 5: Prevent Air and Water Pollution).
Assess trombe (black) wall heat transfer demonstration project	Protect and Promote our Natural and Energy Resources	10%	100%	Demonstration project in renewable energy. (Supports Sustainability Action Plan Objective 2.1: Supply 10% of the City's electricity needs from on-site renewable sources by 2020.)
Continue implementation of Las Cruces dam project	Protect and Promote our Natural and Energy Resources	65%	100%	Implement the necessary steps to establish an ecosystem restoration project in the flood pool area of the Las Cruces Dam.
Continue to implement Burn Lake initiatives	Protect and Promote our Natural and Energy Resources	35%	100%	Implement relocation of trees from I-10/I-25 interchange project to Burn Lake and install soccer field lighting. Secure a contract for construction of Phase II consisting of ADA ramps, a parking facility, and a picnic facility.
Establish pollution prevention measures	Protect and Promote our Natural and Energy Resources	25%	100%	City departments formalize pollution prevention policy and establish criteria to measure progress. (Supports SAP Objective 5: Prevent Air and Water Pollution)
Evaluate solar collectors as charging stations	Protect and Promote our Natural and Energy Resources	30%	100%	Supports Sustainability Action Plan 2.2c: Investigate feasibility of incorporating electric vehicle charging stations with renewable energy installations.
Evaluate solar energy opportunities	Protect and Promote our Natural and Energy Resources	40%	100%	Supports Renewable Energy objective in Sustainability Action Plan. Supports Sustainability Action Plan Objective 2: Accelerate Deployment of Renewable Energy.)



Departmental Summaries



Public Works

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Implement appropriate green infrastructure initiatives and codes from conference	Protect and Promote our Natural and Energy Resources	15%	100%	Incorporate green infrastructure practices as a component of the Development Standards undergoing review. Include and highlight green infrastructure practices in place.(Supports Sustainability Action Plan 7.1c: Amend design standards to encourage appropriate green infrastructure applications.)
Promote community engagement with natural and energy resources	Protect and Promote our Natural and Energy Resources	30%	100%	Conduct community education and outreach on sustainability, environmental, and energy conservation issues.
Promote community outreach efforts for energy conservation	Protect and Promote our Natural and Energy Resources	30%	100%	Conduct community education and outreach on sustainability, environmental, and energy conservation issues. (Supports Sustainability Action Plan page 7 concept "City leading by example."
Support food shed policy initiatives	Protect and Promote our Natural and Energy Resources	20%	100%	Engage in discussions and collaborative efforts in the formation and implementation of local food policies and actions that focus on access, production, distribution, and consumption. Implement SAP Goal 8.1: Increase the amount of local food purchased by the City.
Promote renewable infrastructure development	Foster a Vibrant Economic Environment	15%	100%	Supports Renewable Energy Objective in Sustainability Action Plan (Supports Sustainability Action Plan Objective 2: Accelerate Deployment of Renewable Energy.)
Promote public engagement with the sustainability coordinator	Operate an Accountable, Responsive and Engaged City Government	30%	100%	Identify opportunities for Sustainability Officer to get involved with the community. (Support sustainability Action Plan page 7 concept, "City leading by example.")



Departmental Summaries



Police Department

Police

	2011-12 Actual	2012-13 Actual	2013-14		Estimate Over (under) Budget		2014-15 Budget
			Budget	Estimate	Amount	Percent	
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 19,852.5	\$ 19,699.4	\$ 22,559.0	\$ 20,559.6	\$ (1,999.4)	(8.9)%	\$ 21,533.2
Operating Costs	3,673.0	4,560.7	5,820.6	4,936.2	(884.4)	(15.2)%	4,729.4
Capital Outlay	1,056.9	1,994.7	960.9	669.7	(291.2)	(30.3)%	944.4
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Police	\$ 24,582.4	\$ 26,254.8	\$ 29,340.5	\$ 26,165.5	\$ (3,175.0)	(10.8)%	\$ 27,207.0

Expenditures by fund

1000 - General Fund

7000 Police Administration A&G	\$ 1,546,149	\$ 2,304,106	\$ 2,617,860	\$ 2,847,670	\$ 229,810	8.8%	\$ 2,263,473
7005 Police Secretarial Center	538,002	540,710	568,825	608,239	39,414	6.9%	615,141
7010 Police Records	330,943	321,926	341,786	346,694	4,908	1.4%	371,984
7015 Police ID	194,039	206,442	190,031	199,388	9,357	4.9%	207,972
7020 Police Evidence	275,820	270,576	271,560	247,313	(24,247)	(8.9)%	253,943
7025 Police Fleet Office	1,025,986	1,279,648	1,399,629	1,443,260	43,631	3.1%	1,400,631
7030 Police Prof Standards Unit	343,901	372,515	369,600	375,411	5,811	1.6%	391,606
7035 Police Department Training	688,958	292,275	368,442	380,960	12,518	3.4%	417,240
7045 Police Recruits Academy	92,540	627,615	792,312	1,209,140	416,828	52.6%	1,299,389
7100 Codes Enforcement A&G	1,043,198	1,034,126	1,123,217	970,685	(152,532)	(13.6)%	1,174,019
7120 Animal Control	518,397	442,960	520,624	478,579	(42,045)	(8.1)%	519,987
7210 Patrol Shift A	926,433	962,158	1,174,150	1,027,341	(146,809)	(12.5)%	1,374,280
7215 Patrol Shift A East	788,158	591,795	686,429	640,115	(46,314)	(6.7)%	750,412
7220 Patrol Shift B	1,149,506	1,183,115	1,510,338	1,392,697	(117,641)	(7.8)%	1,961,080
7225 Patrol Shift B East	1,039,767	926,432	939,126	891,279	(47,847)	(5.1)%	1,078,098
7230 Patrol Shift C	848,241	856,321	1,224,660	1,170,823	(53,837)	(4.4)%	1,527,149
7235 Patrol Shift C East	746,877	679,389	808,542	631,001	(177,541)	(22.0)%	900,440
7240 SRT	179,983	191,954	198,804	175,613	(23,191)	(11.7)%	220,319
7241 HNT	48,224	32,740	45,603	39,535	(6,068)	(13.3)%	60,130
7246 Special Services Section	1,682,030	1,732,134	1,465,100	1,430,119	(34,981)	(2.4)%	1,746,846
7250 School Resource Officers	801,467	823,240	1,313,379	836,981	(476,398)	(36.3)%	838,041
7255 Prisoner Transport	173,118	168,227	173,437	184,368	10,931	6.3%	183,788
7260 Patrol Traffic	1,155,191	1,099,075	1,447,312	1,320,027	(127,285)	(8.8)%	1,713,513
7300 Detectives	2,023,289	1,880,265	2,064,728	1,941,760	(122,968)	(6.0)%	2,498,303
7410 DEA A&G	546,866	494,114	495,491	512,831	17,340	3.5%	510,158
7500 Police Projects & Grants	195,543	177,935	189,298	200,375	11,077	5.9%	192,417
7505 Weed N Seed Program	373,074	345,040	421,717	341,521	(80,196)	(19.0)%	-
7515 Police Arrest & Enforcement	-	378	-	-	-	0.0%	-
Total General Fund	\$ 19,275,700	\$ 19,837,211	\$ 22,722,000	\$ 21,843,725	\$ (878,275)	(3.9)%	\$ 24,470,359

1200 - Vehicle Acquisition Fund

2400 - Police Fund	\$ 567,397	\$ 1,532,157	\$ 390,542	\$ 391,444	\$ 902	0.2%	\$ 920,245
2401 - Police Protection Fund	225,671	248,357	564,852	124,922	(439,930)	(77.9)%	129,087
2402 - Court Awarded Funds	162,549	130,907	149,094	168,039	18,945	12.7%	142,800
2405 - Victim Assistance Fund	67,033	154,679	142,200	61,481	(80,719)	(56.8)%	142,200
2410 - Keep Las Cruces Beautiful	29,399	30,450	30,450	30,450	-	0.0%	30,450
2422 - Selective Traffic Enforcement	35,888	38,838	47,900	23,889	(24,011)	(50.1)%	42,900
2423 - Traffic Safety Education Fund	19,793	16,907	33,796	13,543	(20,253)	(59.9)%	18,011
2424 - Traffic Safety Bureau (TSB)	110,755	33,001	43,000	23,018	(19,982)	(46.5)%	55,000
2430 - Safe Traffic Operations Prgm	177,084	119,306	227,045	65,962	(161,083)	(70.9)%	87,749
2440 - Prisoner Care Fund	761,347	785,369	786,268	516,297	(269,971)	(34.3)%	-
2470 - Department of Justice Prgm	144,935	160,489	270,000	103,532	(166,468)	(61.7)%	270,000
2472 - Vehicle Forfeiture Fund	201,056	227,164	518,857	85,216	(433,641)	(83.6)%	350,850
2761 - Other Operating Grants Fund	120,300	176,622	125,000	117,304	(7,696)	(6.2)%	126,047
2805 - Public Safety GRT Fund	726	-	-	-	-	0.0%	-
2900 - Federal Stimulus Oper. Grant	2,150,700	2,259,331	2,219,710	2,219,710	-	0.0%	-
7480 - Gifts & Memorials Fund	525,677	496,976	1,062,351	368,840	(693,511)	(65.3)%	413,867
Total Police	\$ 24,582,438	\$ 26,254,813	\$ 29,340,465	\$ 26,165,523	\$ (3,174,942)	(10.8)%	\$ 27,206,965



Departmental Summaries



Police Department

“The mission of the Las Cruces Police Department is to enhance the quality of life in our city by working in partnership with the community. We will do this by upholding constitutional rights, enforcing the law, preserving the peace, reducing fear and providing a safe environment.”

The goal of the Las Cruces Police Department (LCPD) is to enhance the quality of life in the City of Las Cruces by working in partnership with the community to protect the lives and property of citizens. We will do this by upholding constitutional rights, enforcing the law, preserving the peace, reducing fear, and providing a safe environment.

The backbone of the department is the Patrol Section. Patrol answers calls for service from the public and initiates proactive enforcement. The Patrol Section works 24/7/365 and is the face of the department.

The Records and Transcription sections provide administrative, logistic and other support functions for the public and department personnel to increase the effectiveness and efficiency of the department. These are two vital sections that keep the department moving in a positive direction.

The LCPD is also highly skilled in criminal investigations, crash investigations, codes, and animal investigations.

The Special Services section investigates quality of life issues with the Targeting Neighborhood Threats Unit (TNT), the Gang Unit, and the K-9 Unit.

The LCPD continues its tradition of excellence by forming the Research & Development Unit (R&D) that is responsible for policy development and was instrumental in the department earning the New Mexico Municipal League Accreditation in December 2013. R&D also oversees the department’s academy that graduated its first recruit class in December 1966.

The Professional Standards Unit (PSU) is responsible for investigating complaints made against any employee of the department. PSU also accepts recommendations for citations in honor of any officer or employee whose actions may be deemed worthy of praise.

General Fund Budget

The General Fund operating budget for fiscal year 2014-15 is \$24,470,359; this is \$1,748,359 or 7.7 percent higher than the 2013-14 adjusted budget.





Departmental Summaries



Police Department

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Achieve Municipal League/NM Law Enforcement accreditation	Ensure a Safe and Secure Community	55%	100%	LCPD seeks to achieve accreditation from the New Mexico Municipal League by September 2013.
Complete recruitment for the 42nd Las Cruces Police Academy	Ensure a Safe and Secure Community	100%	100%	LCPD seeks to start a 20-person academy in August 2012.
Continue support of 1.5-2.5 officers per 1000 residents	Ensure a Safe and Secure Community	99%	100%	LCPD seeks to achieve maximum staffing levels (191 police officers) through the hiring of experienced officers and by holding yearly police academies.
Continue to implement repairs/renovations at Police Department facility	Ensure a Safe and Secure Community	25%	100%	LCPD seeks to continue renovations to the police facility started in 2011, in order to maintain its professional appearance.
Establish publication of Compstat information	Ensure a Safe and Secure Community	100%	100%	LCPD conducts monthly Compstat meetings, where statistical data and intelligence information is analyzed to better combat criminal activity. LCPD will evaluate that information and make available to the public when appropriate.
Establish refined East and West Area Command deployments	Ensure a Safe and Secure Community	8%	100%	LCPD seeks to continually evaluate appropriate staffing levels for the East and West Area Commands on a regular basis in order to minimize response times and increase proactive patrols.
Evaluate citizen review and oversight plan	Ensure a Safe and Secure Community	75%	100%	LCPD has entered into a contract with the Police Executive Research Forum, for review and oversight services.
Evaluate Police server D.I.M.S	Ensure a Safe and Secure Community	100%	100%	The DIMS server is used to store digital evidence. An upgrade is needed to increase the storage capacity of the server.
Evaluate the expansion of the gang unit	Ensure a Safe and Secure Community	100%	100%	City Council would like the Gang Unit to be expanded.
Implement lapel cameras for police officers	Ensure a Safe and Secure Community	95%	100%	LCPD seeks to equip all field officers with body-worn lapel video cameras.
Implement monthly crime evaluation	Ensure a Safe and Secure Community	100%	100%	LCPD seeks to analyze crime statistics on a monthly basis in order to more effectively respond to and solve crimes.



Departmental Summaries



Police Department

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Support expanded community policing efforts	Ensure a Safe and Secure Community	8%	100%	LCPD seeks to expand it's community policing efforts through public meetings and increased proactive enforcement projects.
Support expanded proactive Codes Enforcement and Animal Control activities	Ensure a Safe and Secure Community	8%	100%	Codes/ACO seeks to increase the number of public meetings they attend/sponsor, the number of proactive enforcement projects they conduct, and will continue to host Excel and NMSU work-study students.
Update false alarm ordinance	Ensure a Safe and Secure Community	99%	100%	LCPD responds to thousands of alarms each year, 99% of which are false. LCPD seeks to add "enhanced call verification" to the alarm ordinance in order to limit our false alarm response.
Evaluate enforcement of municipal codes	Operate an Accountable, Responsive and Engaged City Government	100%	100%	LCPD seeks the community's voluntary compliance in correcting codes violations.
Achieve increased communication between PD/Fire/Council	Ensure a Safe and Secure Community	Ongoing	100%	Increase communication and cooperation on issues related to public safety
Adopt a quality neighborhood watch program including Police and Fire with website and resources	Ensure a Safe and Secure Community	50%	100%	Evaluate options for inclusion of fire department in existing program. Determine ability to use established neighborhood watch organizations as method to disseminate fire safety information.
Assess public safety staffing and overtime structure	Ensure a Safe and Secure Community	60%	100%	LCPD will continually assess the staffing levels of its various sections/units to ensure resources are utilized in the most efficient manner and to minimize overtime expenditures. LCFD will evaluate cost effectiveness of new staffing model and perform a comparative analysis of staffing to similar communities.
Complete plan for East Mesa Public Safety Complex	Ensure a Safe and Secure Community	50%	75%	Actively participate in process associated with development of construction plans. Provide technical support and end user perspective related to project.
Continue to support advanced technologies to increase efficiencies for Police & Fire	Ensure a Safe and Secure Community	75%	100%	Develop plan to move to mobile solutions for EMS reporting, business inspections and preplanning - tablets and software. LCPD seeks to improve efficiency through the use of scheduling software, and other technology.



Departmental Summaries



Police Department

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Continue to support community engagement	Ensure a Safe and Secure Community	Ongoing	100%	Participate in public meetings, groups and events. Collaborate with Community Liaison to develop an inventory of community outreach activities and partnerships to improve constituent-City relationship and service.
Evaluate information flow to include appropriate follow up	Ensure a Safe and Secure Community	50%	100%	Identify existing methods of information dissemination within the department and assess their effectiveness in creating positive two-way communication.
Evaluate public safety notification processes	Ensure a Safe and Secure Community	85%	100%	Review existing capabilities and evaluate new programs such as the Las Cruces Notification System as potential additional method of notification to determine if changes are necessary
Evaluate response models	Ensure a Safe and Secure Community	90%	100%	Consider alternative response models related to impact on response times, service delivery and cost. Review and adjust dispatch procedures as necessary to improve efficiency.
Implement full time community liaison to include Police and Fire	Ensure a Safe and Secure Community	Ongoing	100%	LCPD will staff a community liaison position to manage the department's community involvement and coordinate with Fire on joint efforts. Fire will continue to employ a distributed approach to address community needs by having personnel at each station and administration engage in community outreach.
Promote collaboration between PD/Fire	Ensure a Safe and Secure Community	Ongoing	100%	Increase communication and cooperation on issues related to public safety
Promote community knowledge and neighborhood awareness	Ensure a Safe and Secure Community	0%	100%	Collaborate with Community Liaison in developing a neighborhood resource guide to be used by CLC personnel to improve community outreach and service delivery.
Promote special assignments/ specialized knowledge	Ensure a Safe and Secure Community	75%	100%	LCPD seeks to ensure all its police officers meet the biennial training requirements necessary to maintain certification, and continued participation in the Leadership in Police Organizations / FBI National Academy training. LCFD will provide advanced training opportunities and will continue to support specialized response teams



Departmental Summaries



Fire Department

Fire

	2011-12 Actual	2012-13 Actual	2013-14		Estimate Over (under) Budget		2014-15 Budget
			Budget	Estimate	Amount	Percent	
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 10,145.9	\$ 10,307.9	\$ 10,587.0	\$ 10,326.6	\$ (260.4)	(2.5)%	\$ 10,727.2
Operating Costs	1,154.9	1,362.5	1,777.2	1,569.5	(207.7)	(11.7)%	1,639.6
Capital Outlay	54.5	1,221.8	1,354.2	789.3	(564.9)	(41.7)%	254.0
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Fire	\$ 11,355.3	\$ 12,892.2	\$ 13,718.4	\$ 12,685.4	\$ (1,033.0)	(7.5)%	\$ 12,620.8
Expenditures by fund							
1000 - General Fund							
7600 Fire Administration & Support	\$ 1,259,835	\$ 1,612,346	\$ 1,667,751	\$ 1,632,250	\$ (35,501)	(2.1)%	\$ 1,780,381
7700 Emergency Services	7,596,717	7,660,060	7,873,746	7,830,688	(43,058)	(0.5)%	9,561,880
7800 Fire Academy	58,873	80,546	39,500	40	(39,460)	(99.9)%	39,500
7900 Prevention Services	100,185	355,758	405,353	376,140	(29,213)	(7.2)%	470,761
Total General Fund	\$ 9,015,610	\$ 9,708,710	\$ 9,986,350	\$ 9,839,118	\$ (147,232)	(1.5)%	\$ 11,852,522
1015 - Permit Services Fund	\$ 350,257	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
1200 - Vehicle Acquisition Fund	-	-	826,875	413,953	(412,922)	(49.9)%	73,124
2300 - Fire Fund	621,815	418,242	906,843	522,302	(384,541)	(42.4)%	594,226
2301 - Firefighters Grant Fund	251,196	500,199	569,691	569,691	-	0.0%	-
2303 - Emergency Medical Services	20,010	28,391	20,000	12,621	(7,379)	(36.9)%	20,000
2500 - Equipment Grants Fund	-	183,857	315,324	234,419	(80,905)	(25.7)%	80,905
2761 - Other Operating Grants	37,081	-	-	-	-	0.0%	-
2805 - Public Safety Gross Receipts	1,059,300	1,112,805	1,093,290	1,093,290	-	0.0%	-
4613 - NMFA Equipment Acquisition	-	940,000	-	-	-	0.0%	-
Total Fire	\$ 11,355,269	\$ 12,892,204	\$ 13,718,373	\$ 12,685,394	\$ (1,032,979)	(7.5)%	\$ 12,620,777

“The Las Cruces Fire Department is committed to safely provide customer service, fire protection and education while maintaining the highest regard for our community and department.”

The Las Cruces Fire Department (LCFD) is committed to safely providing customer service, fire protection, education, and responding to emergency incidents while maintaining the highest regard for our community and department. The department serves the city with 133 professional firefighters who are also trained as Emergency Medical Technicians (EMT). The LCFD responds to more than 14,500 calls for service annually from seven fire stations located throughout the city.

The Las Cruces Fire Department responds to fire incidents, medical emergencies, hazardous materials release, aircraft emergencies, rescue situations, and various public assistance calls. The department has obtained an insurance rating of Class 2, which translates to being in the top 1.5% of fire departments nationally. The LCFD also provides emergency medical services at the advanced life support level by assigning a paramedic or advanced EMT to every crew.

The Fire Prevention Services performs fire and arson investigation and works closely with the Las Cruces Police Department. Prevention personnel conduct plan reviews for all commercial construction and any new subdivision development. Fire safety inspections for local businesses are performed by Fire Inspectors and engine/truck companies in an effort to reduce fire loss.

General Fund Budget

The General Fund operating budget for 2014-15 when compared to the 2013-14 adjusted budget is \$1,866,172 or 18.7% higher at \$11,852,522.





Departmental Summaries



Fire Department

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Achieve expanded fire safety programs	Ensure a Safe and Secure Community	75%	100%	Continue the development of Youth Fire Setter Intervention Program. Evaluate new programs for delivery.
Complete a formal ISO evaluation	Ensure a Safe and Secure Community	100%	100%	Assist Insurance Services Office (ISO) personnel with the community evaluation and present to City Council based on the final report provided by ISO
Complete Fire Station 7 operating budget	Ensure a Safe and Secure Community	75%	100%	Determine operational budget requirements for permanent fire station building and personnel and incorporate into FY14 budget
Complete microwave system governance proposal to MVRDA Board	Ensure a Safe and Secure Community	5%	100%	Review Governance Document with Interoperability Committee, discuss any proposed changes to the document and deliver those proposals to the MVRDA Board for their review and direction.
Complete site selections for fire stations 9 & 10	Ensure a Safe and Secure Community	35%	100%	Identify minimum of two (2) potential locations for each station
Complete tactical operability plan for communications between DAC Fire & Emergency Services and LCFD	Ensure a Safe and Secure Community	70%	100%	Create communications plans that allow LCFD and Dona Ana County (DAC) Fire Service to communicate seamlessly and on demand during mutual aid incidents.
Complete transition to new staffing model	Ensure a Safe and Secure Community	75%	75%	Finalize leave model that incorporates overtime usage. Amend internal policies and bargaining unit contract as necessary.
Evaluate implementation of advanced life support (ALS) engine companies	Ensure a Safe and Secure Community	90%	100%	Determine feasibility based on impacts to budget and staffing. Identify total number of paramedics required.
Promote recognition as a satellite training location for state fire academy	Ensure a Safe and Secure Community	30%	100%	Identify Requirements from New Mexico Firefighters Training Academy. Establish agreement to be recognized as satellite location. Promote facility as option to receive certification.



Departmental Summaries



Fire Department

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Support improved equipment for EMS	Ensure a Safe and Secure Community	20%	100%	Evaluate EMS equipment for emergency operations and training.
Achieve increased communication between PD/Fire/Council	Ensure a Safe and Secure Community	Ongoing	100%	Increase communication and cooperation on issues related to public safety
Adopt a quality neighborhood watch program including Police and Fire with website and resources	Ensure a Safe and Secure Community	50%	100%	Evaluate options for inclusion of fire department in existing program. Determine ability to use established neighborhood watch organizations as method to disseminate fire safety information.
Assess public safety staffing and overtime structure	Ensure a Safe and Secure Community	60%	100%	LCPD will continually assess the staffing levels of its various sections/units to ensure resources are utilized in the most efficient manner and to minimize overtime expenditures. LCFD will evaluate cost effectiveness of new staffing model and perform a comparative analysis of staffing to similar communities.
Complete plan for East Mesa Public Safety Complex	Ensure a Safe and Secure Community	50%	75%	Actively participate in process associated with development of construction plans. Provide technical support and end user perspective related to project.
Continue to support advanced technologies to increase efficiencies for Police & Fire	Ensure a Safe and Secure Community	75%	100%	Develop plan to move to mobile solutions for EMS reporting, business inspections and preplanning - tablets and software. LCPD seeks to improve efficiency through the use of scheduling software, and other technology.
Continue to support community engagement	Ensure a Safe and Secure Community	Ongoing	100%	Participate in public meetings, groups and events. Collaborate with Community Liaison to develop an inventory of community outreach activities and partnerships to improve constituent-City relationship and service.
Evaluate information flow to include appropriate follow up	Ensure a Safe and Secure Community	50%	100%	Identify existing methods of information dissemination within the department and assess their effectiveness in creating positive two-way communication.



Departmental Summaries



Fire Department

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Evaluate public safety notification processes	Ensure a Safe and Secure Community	85%	100%	Review existing capabilities and evaluate new programs such as the Las Cruces Notification System as potential additional method of notification to determine if changes are necessary
Evaluate response models	Ensure a Safe and Secure Community	90%	100%	Consider alternative response models related to impact on response times, service delivery and cost. Review and adjust dispatch procedures as necessary to improve efficiency.
Implement full time community liaison to include Police and Fire	Ensure a Safe and Secure Community	Ongoing	100%	LCPD will staff a community liaison position to manage the department's community involvement and coordinate with Fire on joint efforts. Fire will continue to employ a distributed approach to address community needs by having personnel at each station and administration engage in community outreach.
Promote collaboration between PD/Fire	Ensure a Safe and Secure Community	Ongoing	100%	Increase communication and cooperation on issues related to public safety
Promote community knowledge and neighborhood awareness	Ensure a Safe and Secure Community	0%	100%	Collaborate with Community Liaison in developing a neighborhood resource guide to be used by CLC personnel to improve community outreach and service delivery.
Promote special assignments/specialized knowledge	Ensure a Safe and Secure Community	75%	100%	LCPD seeks to ensure all its police officers meet the biennial training requirements necessary to maintain certification, and continued participation in the Leadership in Police Organizations / FBI National Academy training. LCFD will provide advanced training opportunities and will continue to support specialized response teams





Departmental Summaries



Utilities

Utilities

	2011-12	2012-13	2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget
Expenditures by category (In Thousands of Dollars)							
Salaries & Benefits	\$ 14,227.4	\$ 14,508.9	\$ 16,413.9	\$ 15,184.7	\$ (1,229.2)	(7.5)%	\$ 16,493.8
Operating Costs	43,966.7	49,730.0	55,026.9	48,429.5	(6,597.4)	(12.0)%	53,319.8
Capital Outlay	7,327.6	10,994.8	33,468.7	9,400.3	(24,068.4)	(71.9)%	28,781.6
Additional Managed Reductions	-	-	-	-	-	0.0%	-
Total Utilities	\$ 65,521.7	\$ 75,233.7	\$ 104,909.5	\$ 73,014.5	\$ (31,895.0)	(30.4)%	\$ 98,595.2
Expenditures by fund							
4212 - State Grant Street Imprv	\$ 40,500	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Total Capital Project Funds	\$ 40,500	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
5100 - Utilities Shared Services Fund							
2015 Customer Service	\$ 585,890	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
8000 Utility Administration Services	1,464,052	1,282,625	533,611	415,727	(117,884)	(22.1)%	434,666
8005 Utilities Director	940,549	1,135,053	2,642,086	2,100,821	(541,265)	(20.5)%	2,589,688
8008 Utilities Rate Analysis	423,475	306,544	539,701	350,604	(189,097)	(35.0)%	498,196
8010 New Connections	194,346	192,324	205,444	203,738	(1,706)	(0.8)%	207,956
8015 Utilities Customer Service	237,440	388,989	527,748	398,312	(129,436)	(24.5)%	445,555
8019 Utilities Billing & Receivables	447,155	1,058,680	1,330,473	1,020,150	(310,323)	(23.3)%	1,142,818
8025 Meter Reading	572,092	600,406	753,433	661,885	(91,548)	(12.2)%	815,977
8030 Utilities Dispatch	321,158	275,545	324,910	267,538	(57,372)	(17.7)%	293,899
8040 Field Services	325,746	459,152	682,826	462,618	(220,208)	(32.2)%	631,485
8050 Joint Utilities Warehouse	183,210	203,014	218,864	181,504	(37,360)	(17.1)%	222,481
8060 Utility Administration Building	534,878	530,294	645,381	367,816	(277,565)	(43.0)%	476,627
8080 Utilities Technical Support	989,340	882,719	1,092,897	971,398	(121,499)	(11.1)%	1,111,731
8090 Utilities SCADA	178,579	251,360	243,856	231,284	(12,572)	(5.2)%	265,329
8100 Regulatory & Environmental Svcs	184,559	176,123	186,989	187,467	478	0.3%	198,590
Total Utilities Shared Services Fund	\$ 7,582,469	\$ 7,742,828	\$ 9,928,219	\$ 7,820,862	\$ (2,107,357)	(21.2)%	\$ 9,334,998
5150 - Shared Services SCADA Fund	\$ -	\$ -	\$ 36,000	\$ -	\$ (36,000)	(100.0)%	\$ -
5160 - Shared Svcs Equipment Replc	113,040	109,382	37,177	32,981	(4,196)	(11.3)%	70,000
Total Shared Services	\$ 7,695,509	\$ 7,852,210	\$ 10,001,396	\$ 7,853,843	\$ (2,147,553)	(21.5)%	\$ 9,404,998
5200 - Gas Operations Fund							
8200 Gas A&G	\$ 17,673,015	\$ 17,684,027	\$ 19,861,303	\$ 15,524,651	\$ (4,336,652)	(21.8)%	\$ 19,305,547
8210 Gas Construction & Maintenance	1,093,949	1,127,174	1,345,926	1,087,611	(258,315)	(19.2)%	1,292,036
8220 Gas Pressure & Service	1,643,335	1,430,875	1,706,037	1,430,207	(275,830)	(16.2)%	1,731,978
8230 Gas Corrosion	732,199	684,568	781,187	703,610	(77,577)	(9.9)%	767,457
8235 Gas Locating & Mapping	685,946	644,584	708,834	653,913	(54,921)	(7.7)%	704,841
Total Gas Operations Fund	\$ 21,828,444	\$ 21,571,228	\$ 24,403,287	\$ 19,399,992	\$ (5,003,295)	(20.5)%	\$ 23,801,859
5205 - Gas Contingency Fund	\$ -	\$ -	\$ 200,000	\$ -	\$ (200,000)	(100.0)%	\$ 200,000
5250 - Gas Capital Imprv Fund	990,574	1,468,300	5,301,437	833,885	(4,467,552)	(84.3)%	6,217,385
5260 - Gas Equipment Replc Fund	27,973	-	2,045,435	357,573	(1,687,862)	(82.5)%	34,000
Total Gas	\$ 22,846,991	\$ 23,039,528	\$ 31,950,159	\$ 20,591,450	\$ (11,358,709)	(35.6)%	\$ 30,253,244
5300 - Water Operations Fund							
8110 Laboratory	\$ 105,291	\$ 129,815	\$ 142,681	\$ 101,434	\$ (41,247)	(28.9)%	\$ 218,309
8120 Pollution Prevention	77,186	80,654	86,770	85,216	(1,554)	(1.8)%	86,565
8300 Water A&G	3,856,561	4,898,563	7,895,643	6,612,906	(1,282,737)	(16.2)%	8,041,857
8310 Water 40 Year Plan	49,182	-	35,000	-	(35,000)	(100.0)%	-
8316 Water Conservation	90,135	79,998	130,491	42,348	(88,143)	(67.5)%	110,169
8320 Water Line Maintenance	2,775,727	2,718,541	3,111,231	2,677,676	(433,555)	(13.9)%	2,740,255
8330 Water Production	3,263,967	3,553,051	3,799,860	3,200,074	(599,786)	(15.8)%	3,722,900
8336 Water Quality Monitoring	-	-	-	-	-	0.0%	-
Total Water Operations Fund	\$ 10,218,049	\$ 11,460,622	\$ 15,201,676	\$ 12,719,654	\$ (2,482,022)	(16.3)%	\$ 14,920,055



Departmental Summaries



Utilities

Utilities

	2011-12		2012-13		2013-14		Estimate Over (under) Budget		2014-15
	Actual	Actual	Budget	Estimate	Amount	Percent	Budget		
5301 - Water Development Fund	\$ 55,050	\$ 2,475,248	\$ 1,146,872	\$ 1,019,846	\$ (127,026)	(11.1)%	\$ 1,141,950		
5305 - Water Contingency Fund	-	-	100,000	-	(100,000)	(100.0)%	100,000		
5320 - Water Acquisition Fund	327,990	365,166	778,700	316,953	(461,747)	(59.3)%	778,700		
5321 - Water Management/Adjud.	120,605	157,805	290,000	175,006	(114,994)	(39.7)%	290,000		
5350 - Water Capital Improvements	806,374	2,682,625	2,843,885	1,902,385	(941,500)	(33.1)%	2,161,985		
5360 - Water Equipment Replc.	312,366	82,847	316,426	300,470	(15,956)	(5.0)%	230,676		
5374 - Water 2005A Bond Projects	24,383	198,205	315,000	4,152	(310,848)	(98.7)%	310,848		
5375 - Water 2006 Bond Projects	-	-	1,661,308	-	(1,661,308)	(100.0)%	1,661,296		
5376 - Water EPA Grant Projects	1,437	241,116	-	-	-	0.0%	-		
5377 - Water NMFA Loan Projects	651,958	92,287	1,243,301	135,000	(1,108,301)	(89.1)%	1,065,554		
5378 - Water NMFA Projects 2007	987,784	1,805,643	2,675,268	555,000	(2,120,268)	(79.3)%	2,183,041		
Total Water	\$ 13,505,996	\$ 19,561,564	\$ 26,572,436	\$ 17,128,466	\$ (9,443,970)	(35.5)%	\$ 24,844,105		
5400 - Wastewater Operations Fund									
8110 Laboratory	\$ 285,553	\$ 362,079	\$ 408,964	\$ 306,357	\$ (102,607)	(25.1)%	\$ 388,018		
8120 Pollution Prevention	233,567	217,866	256,953	231,602	(25,351)	(9.9)%	256,236		
8400 Wastewater A&G	3,248,591	4,088,337	5,153,742	4,378,074	(775,668)	(15.1)%	4,975,865		
8420 Wastewater Line Maintenance	1,192,278	1,195,957	1,346,558	1,292,931	(53,627)	(4.0)%	1,394,453		
8430 WW Jake Hands Treatment Plant	2,171,531	2,609,323	3,373,195	2,687,576	(685,619)	(20.3)%	3,008,125		
8440 East Mesa Reclamation Plant	-	-	-	-	-	0.0%	437,041		
8450 WW West Mesa Treatment Plant	118,625	58,221	85,000	42,749	(42,251)	(49.7)%	85,000		
Total Wastewater Operations Fund	\$ 7,250,145	\$ 8,531,783	\$ 10,624,412	\$ 8,939,289	\$ (1,685,123)	(15.9)%	\$ 10,544,738		
5401 - Wastewater Development									
5405 - Wastewater Contingency Fund	\$ 67,941	\$ 1,263,982	\$ 2,891,667	\$ 1,975,181	\$ (916,486)	(31.7)%	\$ 2,680,254		
5420 - Wastewater Water Recl Proj.	356,002	786,571	1,092,321	926,289	(166,032)	(15.2)%	533,850		
5450 - Wastewater Capital Imprv	1,156,786	1,843,865	6,929,313	2,544,910	(4,384,403)	(63.3)%	6,829,301		
5460 - Wastewater Equipment Repl.	-	19,170	877,682	699,900	(177,782)	(20.3)%	368,500		
5475 - WW 2006 Bond Rehab Project	4,877	62,498	50,484	19,584	(30,900)	(61.2)%	50,484		
Total Wastewater	\$ 8,835,751	\$ 12,507,869	\$ 22,665,879	\$ 15,105,153	\$ (7,560,726)	(33.4)%	\$ 21,207,127		
5500 - Solid Waste Operations Fund									
8000 Utility Administration Services	\$ 14,150	\$ 222	\$ 52,305	\$ 9,858	\$ (42,447)	(81.2)%	\$ -		
8500 Solid Waste A&G	4,576,292	5,137,123	6,110,700	5,359,757	(750,943)	(12.3)%	5,992,373		
8510 SW Residential Collections	2,767,952	2,654,355	2,831,118	2,695,088	(136,030)	(4.8)%	2,864,748		
8515 SW Commercial Collections	2,856,212	2,852,904	3,092,038	2,814,499	(277,539)	(9.0)%	3,146,790		
8525 SW Yardwaste/Compost	165,911	344,052	367,662	368,235	573	0.2%	364,660		
Total Solid Waste Operations Fund	\$ 10,380,517	\$ 10,988,656	\$ 12,453,823	\$ 11,247,437	\$ (1,206,386)	(9.7)%	\$ 12,368,571		
5505 - Solid Waste Contingency Fund									
5510 - Solid Waste Landfill Closure	\$ 865,268	\$ 918,068	\$ 217,197	\$ 51,658	\$ (165,539)	(76.2)%	\$ 417,197		
5560 - Solid Waste Equipment Replc	-	164,594	1,048,594	1,036,476	(12,118)	(1.2)%	-		
5577 - Solid Waste NMFA Projects	1,347,379	197,012	-	-	-	0.0%	-		
Total Solid Waste	\$ 12,593,164	\$ 12,268,330	\$ 13,719,614	\$ 12,335,571	\$ (1,384,043)	(10.1)%	\$ 12,885,768		
5931 - Clean Community Emission	3,780	4,241	-	-	-	0.0%	-		
Total Alternative Fuels	\$ 3,780	\$ 4,241	\$ -	\$ -	\$ -	0.0%	\$ -		
Total Utilities	\$ 65,521,691	\$ 75,233,742	\$ 104,909,484	\$ 73,014,483	\$ (31,895,001)	(30.4)%	\$ 98,595,242		



Departmental Summaries



Utilities

“Providing reliable, safe and cost effective utility services to customers in the Las Cruces Area.”

Las Cruces Utilities (LCU) operates as a non-profit organization governed by the Utilities Board of Commissioners that establishes strategic policy. LCU provides utility services to approximately 100,000 residents and businesses in and limited-outside the city limits. LCU is solely funded by rates and charges authorized by the Utilities Board. The LCU director’s responsibility is to manage, operate, plan, and develop all services within its six sections.

Administrative Services provides financial, budgetary, rate and rate administration oversight, meter reading, field services, warehousing, dispatch, new connections, customer service, and billing and accounts receivable management for utility customers.

Technical Support provides support in the areas of Capital Improvement Project management, engineering plans/permit review, supervisory control & data acquisition (SCADA), and water rights management.

Regulatory/Environmental Services (RES) provides water conservation services, environmental management, and regulatory compliance assistance. It is presently managing four programs: pollution prevention, regulatory compliance, water conservation, and water quality laboratory. RES also monitors the Griggs/Walnut Superfund Site.

The Gas Section provides a safe and reliable supply of natural gas to 39,000 households. This section is divided into five sub-sections. They are construction & maintenance, corrosion control, locating & mapping, operations & compliance, and pressure & service.

Water Resources provides safe and clean drinking water and wastewater treatment services in the following areas: water line maintenance, water production, wastewater collection, and wastewater treatment. Water Resources operates three facilities, the Jacob A. Hands Wastewater Treatment Facility, the East Mesa Water Reclamation Facility, and the West Mesa Industrial Park Facility.

The Solid Waste section provides 362 days of reliable residential curbside pickup to 31,000 homes and 2,100 commercial businesses.

Budget allowance by section

The Shared Services operating budget for fiscal year 2014-15 is \$9,334,998; which is \$593,221 or roughly 6.0% less than the fiscal year 2013-14 adjusted budget.

The Gas department operating budget for fiscal year 2014-15 is \$23,801,859; this is \$601,428 or 2.5% lower than the fiscal year 2013-14 adjusted budget.

The Water department operating budget for fiscal year 2014-15 is \$14,920,055, this is \$281,621 or 1.9% lower in comparison to the fiscal year 2013-14 adjusted budget.

The Wastewater department operating budget for fiscal year 2014-15 is \$10,544,738; which is \$79,674 or 0.7% less than the fiscal year 2013-14 adjusted budget.

The Solid Waste department operating budget for fiscal year 2014-15 is \$12,368,571; this a decrease of \$85,252 or 0.7% compared to the fiscal year 2013-14 adjusted budget.





Departmental Summaries



Utilities

Strategic Plan Goal	Objective	2012-2013	2013-2014	Description
Update voluntary assessments for septic tanks	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	25%	25%	Assist areas with financing for high priority regions to connect to City sewer; this project will be addressed in multiple phases.
Update wastewater ordinance	Proactively Plan our Land Use, Infrastructure, Connectivity and Transportation	50%	50%	Update Plan to address Septic tanks
Assess and implement water conservation/water reclamation opportunities	Protect and Promote our Natural and Energy Resources	Ongoing	Ongoing	Reduce water consumption and promote water conservation
Complete the natural gas master plan	Protect and Promote our Natural and Energy Resources	95%	100%	Gas Master Plan for the expansion and replacement of the high pressure gas system in the City
Promote expansion of regional recycling program	Protect and Promote our Natural and Energy Resources	80%	90%	Promote recycling in the County
Support glass recycling efforts	Protect and Promote our Natural and Energy Resources	5%	50%	Discuss and support possible glass recycling efforts
Update water policy advisory council	Protect and Promote our Natural and Energy Resources	1%	2%	Coordinate with the Lower Rio Grande Water Users Organization for the Regional Water Plan update
Complete a request to consider solid waste rate case	Operate an Accountable, Responsive and Engaged City Government	15%	80%	Update rates for Solid Waste service
Complete gas rate case filing	Operate an Accountable, Responsive and Engaged City Government	100%	100%	Proposed new rates for gas service





2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Service To The Community

Las Cruces is the core of Doña Ana County and the second in the state for population and economic centers. With its attractive climate, recreational opportunities, and affordable costs of living and doing business, the city has experienced sustained growth. The Las Cruces area has been one of the fastest growing small cities in the country in the recent decade in terms of retirement, destination, business and career growth. The city's area (approximately 76.992 square miles) increases periodically through annexation of property.

Population has risen over 40 percent since 2000 to roughly 104.0 thousand. The city's employment base is the foundation of a deep and diverse metropolitan area economy. The primary employment sectors in the Las Cruces metropolitan area consist of professional and business services, leisure and hospitality, government, trade, education and health services, financial activities, and construction.

Historically, the unemployment rate in greater Las Cruces has been well below that of the United States as a whole.

The city has experienced a decline in revenue primarily due to the national recession and factors impacting the federal government. The downturn in the economy is not unique to Las Cruces and most government units in the country are seeing similar revenue declines. Despite slow growth in the economy, all General Fund departments for the 2014-15 fiscal year have avoided severe cut backs with no layoffs.

Cost increases are included for 2014-15 including general inflation, fuel; expiring federal grants; estimated costs to open new facilities; and full funding for the police academy. A 2.0 percent merit increase for non-represented employees is included in the 2014-15 budget along with step increases called for on union contracts.

Because local and national economists are predicting the slight up-turn in the economy during fiscal year 2014-15 and possibly beyond, negative impacts to community services may be gradually eliminated. Furthermore, the current budget does not reflect a decline in state-shared revenues. Any change in the formula would decrease state-shared revenues and would

require deeper cuts to balance the budget. The City has taken steps to increase taxes because the State is scheduled to reduce municipal support starting in FY16.

Currently the city's general fund budget maintains reserves and funding for non-profit organizations, and meets the city's commitment of cost sharing with the county for the Animal Service Center of the Mesilla Valley, Mesilla Valley Regional Dispatch Authority, and the Metro Narcotics Agency.

The city adopted the 2014 strategic plan marking the inception of a structured, formalized implementation process. It is anticipated that there will be updates to the plan at two year intervals as the City progresses toward long term goals. Budgetary impact, competing interests, and staff constraints were considered as goals to be pursued over the next term of the plan.

In the non-General Fund areas of the budget, funding is available to improve community services. In FY 2014-15, construction work will commence on an East Mesa Public Safety Complex to be completed over 2 years.

The Service to Community summaries that follow indicate how major services provided to Las Cruces residents have been adjusted in response to local economic and financial conditions. Because benchmarking is an important measure of the efficiency and effectiveness of services provided, we also have included multi-city comparisons of performance in several years.



Service To The Community



**PROGRAM SERVICES LEVEL
IN 2003-2004**

**SERVICE CHANGES
THROUGH 2013-14**

**SERVICE CHANGES
FOR 2014-15**

LIBRARY

The Branigan Library added graphic novels, a new collection for 18-24 year olds. New library system upgrades were implemented; a self-service public fax machine was installed; library fines were increased from 5 cents to 10 cents for books and from 25 cents to 50 cents for movies; a new 3M security check-out gate was installed; and new wireless ports were installed.

A primary service priority for 2013-14 was to expand outreach services to the community. Branigan Library was the first library in New Mexico to become a Family Place Library. Family Place Libraries is a center for early childhood information, parent education, emergent literacy, socialization and family support. Family Place builds on the knowledge that good health, early learning, parent involvement, and community support play a critical role in a young child's growth and development. Core elements the library focuses on is providing a bright, colorful, and welcoming space for young children and their parents; a collection of books, toys videos, music and other materials for babies, toddlers, parents and service providers; access to resources that emphasize emergent literacy, reading readiness and parent education; developmentally appropriate programming, such as baby and toddler story times for younger children and their parents; outreach to new and underserved populations; and feature annually a five-week parent/child workshop featuring local professionals; such as nutritionists, speech and language therapists and child development experts to serve as resources for the parents.

In order to respond to the needs of the community, the general service priorities are: library support of literacy – specifically, early learning literacy. The Library will offer programs and activities designed to build “pre-literacy” skills to help parents and caregivers with children from birth to age five. The Family Place program, which will be going into its second year of programming (of a 3 year program), focuses on providing a safe and welcoming physical space where parents and children can meet and interact with others; enhancing the space with more toys, videos, music, and other materials for this age group; and offering new workshops that establish partnerships with local child development professionals and area agencies.

The Library will enhance outreach efforts to underserved markets and focus on the teen audience, 13 to 18 year olds. We will develop dynamic programming, services and spaces shaped by teens for teens. With their input we will create a calendar of monthly programs, including evening programming. Plans are to collaborate with locals schools to publicize the events.

In order to expand the joint –use library concept with the Munson Senior Center and offer library services, the library included the Sage Café located off Hwy 70. The library is promoting this additional branch, which houses 1,000 or more library items, tables, chairs, and 2 public use computers. Current Branigan Library staff is rotating coverage.

The Library is expanding its variety of e-Services. These services include e-books, music, and e-audiobooks. Library patrons will have 24/7 remote access to these services. Our newest product is the **3M Cloud Library**, the newest addition to the Library's digital collection. Patrons can check out e-books for use with iPhones, iPad Touches, **Freeding** is another e-book service that



Service To The Community



PROGRAM SERVICES LEVEL
IN 2003-2004

SERVICE CHANGES
THROUGH 2013-14

SERVICE CHANGES
FOR 2014-15

LIBRARY (CONTINUED)

provides access to about 22,000 titles from over 100 small and independent publishers. Library card holders can download and read e-books on the computer or transfer titles to a portable reading device. The Library also provides access to Branigan's e-magazines with **Zinio**. These magazine titles are available, fully electronically via the Internet. The **Zinio** online magazine service supports PCs, Mac, iPhone, iPad, Androids, Kindle Fire/Kindle Fire HD, Windows 8 devices, Blackberry and Nook HD/HD+ devices. **OneClickdigital** is an audiobook download service offered to library card holders. There is access to more than 4,000 audiobook titles. **Freegal** allows library patrons to download or stream free music from Sony's music catalog. Patrons can download up to 3 tracks per week, stream up to 3 hours per day of music. Patrons can listen on their computer, MP3 players and smartphone devices.

We will continue to offer public information services to the community. A wide range of information services the library currently offers include; coin operated copiers, a public fax machine; tax forms; notary services; central resource for community information; public use computers; free wireless; computer training classes; outreach services including Books by Mail and homebound delivery service; and access to local history and genealogy materials.

Marketing the Library's expertise -- the Library will promote and encourage the use of services, raise awareness, and simply provide services to users where they are. We will ensure that the community, elected officials and collaborative partners are aware of the full range of library services and resources available to them, and ways that the library adds value to the Las Cruces community via: identified groups, using dedicated staff and social media; build awareness of the customized services that the library provides; proactively demonstrate library expertise and customer service for customers in the library and those accessing the library's resources remotely.



Service To The Community



PROGRAM SERVICES LEVEL IN 2003-2004	SERVICE CHANGES THROUGH 2013-14	SERVICE CHANGES FOR 2014-15
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POLICE

At the end of calendar year 2004 violent crime (352) was down 15% and property crime (4,141) was up 1%.

The department issued 46,500 traffic citations in calendar year 2004, a 1% increase from the prior year.

The Las Cruces Police Department and the Las Cruces Fire Department are progressively working together on the East Mesa Public Safety Complex. Both departments have worked with the Williams Design Group in the designing of this facility. The actual construction phase of this state of the art facility is scheduled to begin in calendar year 2015.

The department and surrounding law enforcement agencies continued to seek funding sources to replace antiquated Records Management System. This will enhance information sharing and provide more efficiency with police services in the future. This is a priority due to the regional impact for emergency services throughout Dona Ana County.

The department received accreditation in December of this past year. The department will continue its re-accreditation efforts in the future by maintaining data management and ensuring accountability during this continued process.

The alarm ordinance for the City of Las Cruces that was passed in January 2013 has decreased the number of false alarms we respond to on a yearly basis by 36% (2011 – 2014). This has assisted with resource allocation and has enhanced departmental efficiency.

The Las Cruces Police Department budget is comprised of 191 commissioned officers and 85 civilian positions for a total of 276 employees. Our Weed and Seed Program was transferred to Parks and Recreation in July 2014 to enhance juvenile opportunities in our city. The 44th LCPD Academy is tentatively scheduled to begin in September 2014 with 20 Cadets. We currently have 16 sworn officer vacancies and will continue to address the attrition rate due to retirements.

Two years ago the department purchased Scorpion Lapel Cameras for officers to enhance evidence gathering and ensure transparency within the community. As technology has advanced in the past two years, we are striving to advance as an agency and purchase Taser Axon Lapel Cameras. The Taser Axon Lapel Camera has numerous advantages in comparison to the Scorpion Lapel Cameras and includes a data management system (Evidence.com).

The department is working in collaboration with Fleet Services to increase efficiency concerning police unit allocation. This will include planning for new police unit purchases to replace existing units and for adding additional police units to the overall departmental fleet.



Service To The Community



PROGRAM SERVICES LEVEL IN 2003-2004	SERVICE CHANGES THROUGH 2013-14	SERVICE CHANGES FOR 2014-15
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POLICE (CONTINUED)

The department had 155 sworn officers deployed on the streets at the end of calendar year 2004. The 43rd Las Cruces Police Academy graduated in January of 2014 with 18 cadets; still leaving us with two (2) sworn officer vacancies.

The department continues to enhance our community policing ideology and public collaboration in crime prevention. A new design for our departmental website is in the development phase to better serve the public. We are also in the process of increasing the department's use of social media outlets (Facebook, Twitter, Nixle, Etc.). This includes posting a monthly "LCPD BEAT" Newsletter on all of these social media outlets focusing on community issues, crime prevention techniques, and the most up to date departmental news.

In conjunction with the City of Las Cruces' new WingSpan Appraisal Process for employees; the police department has also implemented a job specific version of the WingSpan Appraisal Process for commissioned officers. Our previous evaluation form had not been revised since 1989. The departmental goal is to increase future merit for the process, mentor our employees, and enhance communication with our employees based upon the 360 Self-Appraisal.



Service To The Community



PROGRAM SERVICES LEVEL IN 2003-2004	SERVICE CHANGES THROUGH 2013-14	SERVICE CHANGES FOR 2014-15
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TRANSIT

The City's Roadrunner Transit program was established in 1985-86. In 2003-2004 there were eight citywide routes and one NMSU route. There were 64 square miles of service area.

Budgetary conditions did not allow for any known service expansion in FY 2014.

Budgetary conditions will not allow for any known service expansion in FY 2015.

The population of the service area was approximately 73,539.

The UZAs (Urbanized Area) was updated to reflect the 2010 Census. The Las Cruces UZA, according to NTD (National Transit Database) shows a population of 128,600 while covering an area of 65 square miles.

The Las Cruces UZA, according to NTD (National Transit Database) shows a population of 128,600 while covering an area of 65 square miles.

There were 605,796 Fixed Route trips, down 4.7% from the previous year; there were 53,225 Dial-A-Ride trips, up 5.5% from the previous year. Service into Mesilla was started September 2003 on Route 8.

The demonstration project with NMSU and DACC ended with the close of the FY 2012-2013 academic year. RoadRUNNER Transit, CLC MPO and NMSU are in discussion concerning the direction of the U-Pass program.

The U-Pass program has evolved to a program where NMSU pays the City for semester passes. This program continues to grow and evolve.

Fixed routes provided 359,308 vehicle revenue mile (VRM) and 37,828 vehicle revenue hours (VRH) of service. Dial-a-Ride provided 138,562 VRM and 14,814 VRH.

Fixed route experienced a modest increase in ridership while Dial-a-Ride experienced a slight decrease in ridership. VRM (Vehicle Revenue Mile) and VRH (Vehicle Revenue Hours) remained relatively constant for both fixed route and Dial-a-Ride.

Fixed route has experienced a modest decrease in ridership in FY14 due to the end of the free-ride U-Pass demonstration project while Dial-a-Ride ridership has remained steady. VRM (Vehicle Revenue Mile) and VRH (Vehicle Revenue Hours) remain relatively constant for both fixed route and Dial-a-Ride. Ridership in FY15 will be similar to FY14.

The eight regular City routes had 40 minute headways, except Route 9 had an 80-minute headway. The one Aggie Shuttle Route was on a 20-minute headway. All routes are looping one-way routes.

There were no service changes for FY 2014. Routes continued to be on 30 minute and 1 hour headway. Three Aggie transit routes were on 20 minute headway.

There are no anticipated service changes for FY 2015. Routes will continue to be on 30 minute and 1 hour headway. Three Aggie transit routes are on 20 minute headway. However, regional transit services are now connecting with RoadRUNNER Transit at the new intermodal center.



Service To The Community



PROGRAM SERVICES LEVEL IN 2003-2004	SERVICE CHANGES THROUGH 2013-14	SERVICE CHANGES FOR 2014-15
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TRANSIT (CONTINUED)

<p>There were no major capital projects in FY2004</p>	<p>The intermodal center at Alameda and Lohman should be completed in June 2013. Work has begun on a maintenance shop upgrade. The RFP for the automated vehicle location (AVL) technology project was released. Preliminary design of the Transit Operations & Maintenance extension is ongoing.</p>	<p>The intermodal center at Alameda and Lohman was completed and opened in November 2013. The maintenance shop upgrade was completed in September 2013. The RFP for the automated vehicle location (AVL) technology project will be fully implemented by December 2014.</p>
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<p>Fixed route bus fares were 50 cents; Dial-a-Ride was 75 cents.</p>	<p>There were no fare increases in fiscal year 2013/14 for Fixed Route and ADA Dial-a-Ride customers. Staff is researching the possibility of implementing a \$2.00/trip fee for Senior Dial-a-Ride customers.</p>	<p>No fare increases are planned in fiscal year 2014/15 for Fixed Route and ADA Dial-a-Ride customers. Staff is researching the possibility of implementing a \$2.00/trip fee for Senior Dial-a-Ride customers.</p>
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Service To The Community



PROGRAM SERVICES LEVEL IN 2003-2004	SERVICE CHANGES THROUGH 2013-14	SERVICE CHANGES FOR 2014-15
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FIRE

Response Time Average:

In FY2003-04, the Fire Department maintained an average response time of 5 minutes 36 seconds for all emergency and non-emergency responses. This is an increase of 6 seconds from the previous year.

The department implemented a two-person response unit as a pilot program in FY14. The unit was designated as a Squad and was assigned at Fire Station 2. There was a slight decrease in response time in Fire District 2 during the pilot program with a substantial decrease in use of the larger more expensive pumper. The average response time for all emergency and non-emergency calls in FY14 was 7 minutes.

In July of 2014 the Squad unit will be moved to Fire Station 6 to evaluate a different method of service delivery. The Squad will respond into areas of Fire District 1 and 5 along with all of Fire District 6. Peak demand staffing will be further accessed by only keeping the squad in service from 8:00 am to 8:00 pm. With the Squad concept we expect there to be a slight improvement in FY15.

Personnel:

In FY2003-04, the Fire Department maintained 111 positions.

The department reached its goal of providing ALS response on all companies (a unit staffed with at least one Paramedic or Advanced EMT). The pilot implementation of the Squad unit was accomplished with current staffing, supplemented by overtime personnel. This increased the number of units in the field without increasing full time positions. The SAFER grant, which provided federal funds for Station 7 firefighters, expired in April, requiring those positions to be absorbed by the General Fund.

A management analyst position will be added to the Fire Department during FY15. This position will be instrumental in developing methods of improving service delivery through the use of analytics. A fire academy is expected to be initiated later in FY15 due to retirements experienced in 2014.

Equipment:

No significant equipment purchases occurred in FY04.

Delivery of a new fire engine for Fire Station 5 occurred in December of 2013. Squad 2, a donated ambulance, was put in place in October of 2013. Four new cardiac monitors were purchased and placed in service.

A new fire engine will be placed at Fire Station 7 and a new Command vehicle will be ordered in FY15. The department will also continue to purchase updated cardiac monitors for two additional units.



Service To The Community



**PROGRAM SERVICES LEVEL
IN 2003-2004**

**SERVICE CHANGES
THROUGH 2013-14**

**SERVICE CHANGES
FOR 2014-15**

FIRE (CONTINUED)

Facilities:

There were no new facilities added in FY04.

Fire Station 7 opened in January of 2014 which will improve Aircraft Rescue and Fire Fighting (ARFF) capabilities. Interior and exterior fire simulators for the training tower and training grounds were installed which will allow the Las Cruces Fire Department to conduct live fire training to meet the requirements of Firefighter I and II certification. Roof repairs and replacements occurred at five fire stations. The design phase for bathroom remodels at Stations 2 and 3 were initiated.

Fire Station 7 will be completed in 2013-14 which will improve Aircraft Rescue and Fire Fighting (ARFF) capabilities. Interior and exterior fire simulators for the training tower and training grounds are in the process of being installed, with the process expected to be completed by December 2013. This will allow the Las Cruces Fire Department to conduct live fire training to meet the requirements of Firefighter I and II certification. The addition of a commercial laundry machine at Station 5 will complete this multi-year project to outfit all stations with cleaning equipment to improve firefighter health and safety.



Service To The Community



PROGRAM SERVICES LEVEL IN 2003-2004	SERVICE CHANGES THROUGH 2013-14	SERVICE CHANGES FOR 2014-15
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NEIGHBORHOOD SERVICES

The section is 100 percent federally funded through U.S. Department of Housing and Urban Development (HUD). The funding is split between two HUD programs, with 69 percent coming from the Community Development Block Grant (CDBG), and 31 percent from the HOME Investment Partnership Program (HOME).

In FY14 we continued to implement CDBG & HOME Programs, as well as the Shelter Plus Care and Transitional Housing Grants. The City is looking to transfer the Transitional Housing Grant to the direct service provider thus reducing the City's fiscal agency duties.

The City adopted a HUD-mandated Consolidated Plan for the Program Years 2011-2015 along with an Analysis of Impediments to Fair Housing Choice. The City implemented the 2013 Action Plan.

The 2013 Action Plan committed HOME funds estimated at \$320,000.00 for single-family homeownership projects. Although 2013 was favored for a multi-family project year, the multi-family project funding that was committed did not receive tax-credit funding from MFA.

CDBG funds estimated at \$540,600.00 were committed for Home Rehab projects as well as CDBG Public Service funding of \$100,000.00 was divided between 6 agencies.

The City is evaluating the need for expansion of its Fair Housing Ordinance as well as efforts to improve coordination between the disabled and local landlords to help improve access to handicapped-accessible rental units.

Continue to implement the CDBG & HOME Programs, as well as the Permanent Supportive Housing/Shelter plus Care (S+C) Grants. The City is looking to transfer the Supportive Housing S+C Grants to the direct service provider thus reducing the City's fiscal agency duties.

The City adopted a HUD-mandated Consolidated Plan for the Program Years 2011-2015 along with an Analysis of Impediments to Fair Housing Choice.

The City will implement the HUD approved 2014 Action Plan.

The City's 2014 Action Plan commits HOME funds to single-family homeownership projects and TBRA in the amount of \$325,479.

CDBG funding of \$202,500 is allocated for the rehab of public facility/ infrastructure projects, property acquisition with \$97,668 allocated for CDBG Public Services funding, and \$350,941 allocated for Home Rehab projects.



Service To The Community



PROGRAM SERVICES LEVEL IN 2003-2004	SERVICE CHANGES THROUGH 2013-14	SERVICE CHANGES FOR 2014-15
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NEIGHBORHOOD SERVICES (CONTINUED)

Thirteen families were assisted with down payment assistance to purchase an affordable home in Las Cruces through the Mortgage Finance Authority's (MFA's) Payment Saver Program, using City HOME funds.

Other HOME funds were committed to the completion of the Mesquite Village and Desert Palms Apartments; both multi-family complexes creating a total of 149 units with (13 of those units classified as HOME-assisted).

CDBG public services funds were provided to eligible non-profits to provide direct client services.

Nine homeowners were assisted with CDBG funds for rehabilitation of their homes.

CDBG funds in the amount of \$319,674 were provided for street and sidewalk improvements.

CDBG funds in the amount of \$390,000 were provided for public facilities.

Staff continued to pursue funds for the City's Affordable Housing Trust Fund and Land Bank that was adopted in late 2010. City Council is considered the commitment of additional funding, in addition to their initial allocation of \$200,000.00 to the trust fund in the current budget. Potential sources included general fund monies and the City's gross receipts tax bond recycling program. The City also reviewed opportunities for land bank contributions from private or other public sources in which to use the land to create public housing. One parcel of land is ready to be allocated into the land bank with a second parcel under negotiations from the local school district. JCP continued to implement the three distinct programs, 1) a true first-time offender program which is one-time training specific to the juvenile's alleged crime, 2) the program directed toward a month-long second-time offenders, and 3) a 12-week third-time offender program.

Staff continues to pursue funds for the City's Affordable Housing Trust Fund and Land Bank that was adopted in late 2010. City Council has allocated additional funding to the Affordable Housing Trust fund with a \$300,000 trust fund balance available for implementation. The City will also be reviewing opportunities for land bank contributions from private or other public sources in which to use the land to create public housing. Two parcels of land are ready to be allocated into the land bank. The JCP will continue to implement the three distinct programs, 1) a true first-time offender program which is one-time training specific to the juvenile's alleged crime, 2) the program directed toward a month-long second-time offenders, and 3) a 12-week third-time offender program.



Service To The Community



PROGRAM SERVICES LEVEL IN 2002-2003	SERVICE CHANGES THROUGH 2012-13	SERVICE CHANGES FOR 2013-14
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ECONOMIC DEVELOPMENT

Employment Growth Rate Compared to Other Cities.

It is anticipated that there will be very limited private sector job growth in fiscal year 2013 and that the public sector will remain flat or see additional decreases.

It is anticipated that there will be modest increase in Private Sector Job Growth for 2014-2015, and that the Public Sector will remain flat or see additional decreases.



2014-15 ADOPTED BUDGET



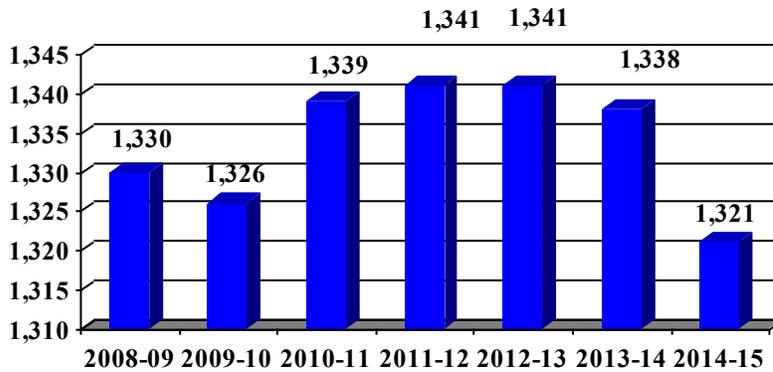
City of Las Cruces, New Mexico

City Full-Time Position Control Roster By Division

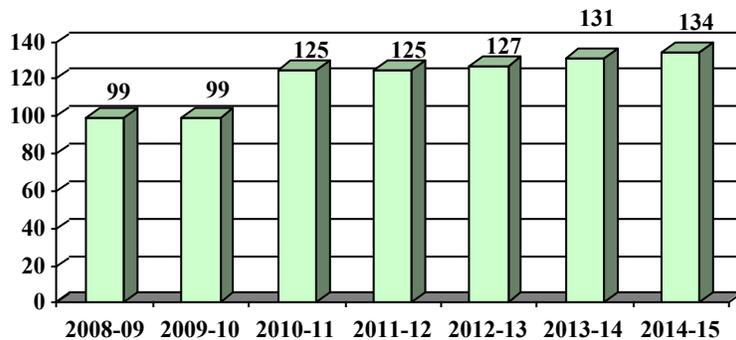
The City of Las Cruces employees 1,321, while City Fiscal Agencies employ 134 for a combined total of 1,455 individuals. No layoffs, furloughs, or reductions to employee hours are contained in the adopted budget. Fiscal Year 2014-15 budget development saw a decrease of 17 position on the City side, while City Fiscal Agencies positions increased by 3 full-time position. This created a net decrease of 14 full-time position overall when compared to Fiscal Year 2013-14.

The City's General Fund full-time position count decreased by 2.45 positions compared to 2013-14 revised FTE count. This is primarily due to re-organization within the departments and division within the General Fund.

City-Wide Full-Time Positions



City Fiscal Agencies Full-Time Positions





Position Control Roster



CITY OF LAS CRUCES Schedule of Changes In Full-Time Budgeted Positions Fiscal Year 2014-15

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	Increase or (Decrease)	2013-14 ADOPTED	Increase or (Decrease)	2014-15 ADOPTED
Legislative	7.00	7.00	7.00	7.00	7.00	-	7.00	-	7.00
Municipal Court	29.00	29.00	29.00	29.00	29.00	(3.00)	26.00	-	26.00
Administration	15.00	15.00	15.00	23.00	24.00	(1.00)	23.00	1.00	24.00
Legal	22.00	22.00	22.00	14.00	14.00	-	14.00	-	14.00
Human Resources	14.00	14.00	14.00	16.00	16.00	(1.00)	15.00	-	15.00
Finance	60.60	63.70	64.68	48.78	49.00	(1.00)	48.00	(1.28)	46.72
Information Technology	34.00	32.00	32.00	32.00	32.00	(4.00)	28.00	-	28.00
Facilities	137.00	164.00	175.00	1.00	-	-	-	-	-
Parks & Recreation	-	-	-	100.00	100.00	1.00	101.00	(2.00)	99.00
Transportation	-	-	-	142.00	142.00	2.00	144.00	(2.00)	142.00
Community Development	58.40	60.10	60.12	55.22	55.00	3.00	58.00	(10.72)	47.28
Community & Cultural Service:	173.00	146.00	145.00	82.00	82.00	2.00	84.00	1.00	85.00
Public Works	114.00	114.00	116.00	99.80	98.80	(1.00)	97.80	(1.00)	96.80
Police	269.00	269.00	269.00	278.00	278.00	-	278.00	(2.00)	276.00
Fire	128.00	128.00	128.00	137.00	137.00	-	137.00	-	137.00
Utilities	269.00	262.20	262.20	276.20	277.20	-	277.20	-	277.20
Total City-Wide	1,330.00	1,326.00	1,339.00	1,341.00	1,341.00	(3.00)	1,338.00	(17.00)	1,321.00
ASCMV	27.00	27.00	30.00	30.00	32.00	2.00	34.00	-	34.00
SCSWA	23.00	23.00	46.00	46.00	48.00	2.00	50.00	1.00	51.00
MVRDA	46.00	46.00	46.00	46.00	47.00	-	47.00	2.00	49.00
RGNGA	3.00	3.00	3.00	3.00	-	-	-	-	-
Total Fiscal Agencies	99.00	99.00	125.00	125.00	127.00	4.00	131.00	3.00	134.00
Total City Government	1,429.00	1,425.00	1,464.00	1,466.00	1,468.00	1.00	1,469.00	(14.00)	1,455.00

GENERAL FUND

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 ADOPTED	Increase or (Decrease)	2013-14 REVISED	Increase	Decrease	2014-15 ADOPTED
Legislative	7.00	7.00	7.00	7.00	-	7.00	-	-	7.00
Municipal Court	29.00	29.00	29.00	29.00	(3.00)	26.00	-	-	26.00
Administration	15.00	16.00	23.00	23.00	-	23.00	1.00	-	24.00
Legal	16.00	11.00	11.00	11.00	2.00	13.00	-	-	13.00
Human Resources	13.00	17.25	12.90	12.90	(0.15)	12.75	-	-	12.75
Finance	50.75	48.80	48.78	48.78	(0.78)	48.00	-	1.28	46.72
Information Technology	32.00	31.00	32.00	32.00	(4.00)	28.00	-	-	28.00
Facilities	147.00	146.00	-	-	-	-	-	-	-
Parks & Recreation	-	-	100.00	100.00	1.00	101.00	10.00	12.00	99.00
Transportation	-	-	33.00	33.00	1.50	34.50	-	-	34.50
Community Development	27.05	21.69	21.69	21.69	26.70	48.39	0.83	10.00	39.22
Community & Cultural Service:	72.16	72.15	72.15	72.15	(7.19)	64.96	2.00	1.00	65.96
Public Works	45.00	42.00	57.80	57.80	(3.00)	54.80	2.00	1.00	55.80
Police	266.00	266.00	267.00	267.00	-	267.00	-	2.00	265.00
Fire	124.15	124.15	124.15	124.15	3.85	128.00	9.00	-	137.00
Total General Fund	844.11	832.04	839.47	839.47	16.93	856.40	24.83	27.28	853.95

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
LEGISLATIVE				
CITY COUNCILLOR	6.000	177,341	64,642	241,983
MAYOR	1.000	73,892	20,768	94,660
LEGISLATIVE	7.000	251,233	85,410	336,643
JUDICIAL				
MUNICIPAL JUDGE	2.000	195,912	59,162	255,074
JUDICIAL ADMINISTRATIVE ASSISTANT	2.000	63,504	26,264	89,768
MUNICIPAL COURT SERVICES MANAGER	2.000	109,396	32,775	142,171
COURT COMPLIANCE ASSISTANT	1.000	30,985	12,939	43,924
COURT COMPLIANCE OFFICER	1.000	46,298	12,477	58,775
OFFICE ASSISTANT	1.000	22,002	5,553	27,555
DEPUTY COURT CLERK	12.000	318,673	142,018	460,691
DEPUTY COURT CLERK LEAD	2.000	81,609	31,236	112,845
DEPUTY COURT CLERK SENIOR	3.000	95,142	27,556	122,698
JUDICIAL	26.000	963,522	349,980	1,313,502
ADMINISTRATION				
CITY MANAGER	1.000	172,910	43,649	216,559
EXECUTIVE ADMINISTRATIVE ASSISTANT	2.000	90,683	33,663	124,346
ADMINISTRATIVE ASSISTANT	2.000	60,455	29,585	90,040
ECONOMIC DEVELOPMENT SPECIALIST	1.000	45,997	16,723	62,720
ASSISTANT CITY MANAGER - COO	1.000	132,131	43,891	176,022
ECONOMIC DEVELOPMENT COORDINATOR	1.000	56,043	19,255	75,298
MANAGEMENT ANALYST SENIOR	2.000	100,765	31,859	132,624
ASSISTANT CITY MANAGER - CAO	1.000	125,680	38,855	164,535
COMMUNITY LIAISON	1.000	45,001	18,525	63,526
CITY AUDITOR	1.000	80,936	23,734	104,670
INTERNAL AUDITOR	1.000	62,000	15,633	77,633
RISK MANAGEMENT ADMINSTRATOR	1.000	73,350	25,063	98,413
SAFETY AND OCCUPATIONAL HEALTH SPECIALIST	3.000	132,318	40,613	172,931
DIRECTOR PUBLIC INFORMATION OFFICE	1.000	69,300	24,648	93,948
MEDIA PRODUCTION COORDINATOR	1.000	51,066	23,462	74,528
MEDIA SPECIALIST	1.000	37,866	9,618	47,484
OFFICE ASSISTANT SENIOR	1.000	34,392	15,057	49,449
CUSTOMER SERVICE REPRESENTATIVE	1.000	22,654	9,029	31,683
MEDIA PRODUCTION SPECIALIST	1.000	36,975	15,708	52,683
ADMINISTRATION	24.000	1,430,523	478,570	1,909,093

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
LEGAL SERVICES				
CITY ATTORNEY	1.000	118,587	33,204	151,791
MANAGEMENT ANALYST	1.000	46,822	15,119	61,941
DEPUTY CITY ATTORNEY	1.000	91,620	29,286	120,906
ASSISTANT CITY ATTORNEY	1.000	63,200	19,246	82,446
ASSISTANT CITY ATTORNEY SENIOR	1.000	93,320	30,094	123,414
LEGAL SECRETARY	1.000	32,455	11,803	44,258
LEGAL ASSISTANT	1.000	42,418	17,654	60,072
ADMINISTRATIVE ASSISTANT	1.000	32,254	8,138	40,392
CITY CLERK	1.000	65,640	23,507	89,147
DEPUTY CITY CLERK	1.000	42,403	14,310	56,713
OFFICE ASSISTANT SENIOR	2.000	59,013	18,250	77,263
RECORDS MANAGEMENT COORDINATOR	1.000	39,908	13,377	53,285
RECORDS CLERK	1.000	23,673	9,285	32,958
LEGAL SERVICES	14.000	751,314	243,273	994,587
HUMAN RESOURCES				
DIRECTOR HUMAN RESOURCES	1.000	203,675	61,921	265,596
HUMAN RESOURCES ADMINISTRATOR	1.000	130,075	36,403	166,478
HR ANALYST	2.000	96,373	27,986	124,359
HR ANALYST SYSTEM	1.000	56,768	17,625	74,393
BENEFITS PRG COORDINATOR	1.000	40,870	11,110	51,980
HR ASSISTANT	1.000	38,575	13,345	51,920
HR ASSISTANT SENIOR	3.000	103,124	42,391	145,515
MANAGEMENT ANALYST	1.000	38,806	16,744	55,550
EAP COORDINATOR	1.000	66,043	27,238	93,281
ORGANIZTIONAL DEVELOPMENT COORDINATOR	1.000	48,411	21,915	70,326
TRAINING SUPPORT SPECIALIST	1.000	28,924	7,844	36,768
EEO/ADA COORDINATOR	1.000	52,290	16,514	68,804
HUMAN RESOURCES	15.000	903,936	301,036	1,204,972

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
FINANCIAL SERVICES				
DIRECTOR FINANCE	1.000	97,200	28,135	125,335
TREASURER	1.000	86,377	28,328	114,705
TREASURY SUPERVISOR	1.000	48,889	12,396	61,285
ACCOUNTANT SENIOR	1.000	53,886	17,087	70,973
ACCOUNTANT	8.720	394,228	137,597	531,825
CUSTOMER SERVICE REPRESENTATIVE	5.000	125,774	39,131	164,905
CUSTOMER SERVICES REPRESENTATIVE SENIOR	1.000	31,862	17,744	49,606
ACCOUNTING TECHNICIAN	5.000	158,536	48,559	207,095
DISBURSEMENTS MANAGER	1.000	51,500	12,987	64,487
PAYROLL SPECIALIST	2.000	61,562	21,066	82,628
ACCOUNTING CLERK	2.000	57,246	24,384	81,630
ACCOUNTING MANAGER	2.000	118,599	47,446	166,045
PURCHASING ADMINISTRATOR	1.000	56,362	23,917	80,279
SENIOR BUYER	1.000	41,671	15,632	57,303
BUYER	4.000	166,009	59,751	225,760
ASSISTANT MANAGEMENT ANALYST	1.000	33,338	14,979	48,317
PURCHASING SPECIALIST	1.000	32,125	8,839	40,964
BDGT RESEARCH ADMINSTRATOR	1.000	75,270	22,591	97,861
SENIOR BUDGET ANALYST	1.000	54,962	24,445	79,407
BUDGET ANALYST	3.000	140,896	49,962	190,858
GRANT ADMINISTRATOR	1.000	54,676	18,910	73,586
GRANT WRITER	2.000	76,886	29,389	106,275
FINANCIAL SERVICES	46.720	2,017,852	703,275	2,721,127
INFORMATION TECHNOLOGY				
DIRECTOR INFORMATION TECHNOLOGY	1.000	104,400	35,289	139,689
INFORMATION SYSTEM SECURITY SPECIALIST	1.000	88,216	28,808	117,024
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.000	35,326	15,480	50,806
INFRASTRUCTURE SERVICES MANAGER	1.000	86,150	25,029	111,179
WINDOWS SYSTEM ADMINSTRATOR	1.000	53,343	18,573	71,916
NETWORK ADMINSTRATOR	1.000	55,574	17,325	72,899
ADMINISTRATIVE ASSISTANT	1.000	29,640	15,027	44,667
IT SUPPORT SUPERVISOR	1.000	56,373	17,525	73,898
IT SUPPORT TECHNICIAN	3.000	121,480	44,217	165,697
SENIOR IT SUPPORT SPECIALIST	1.000	49,362	12,515	61,877
VOIP SPECIALIST	1.000	58,517	21,323	79,840
SUPERVISOR RADIO COMMICATIONS	1.000	51,523	20,150	71,673
OFFICE ASSISTANT SENIOR	1.000	24,258	9,433	33,691
COMMUNICATION SYSTEMS TECHNICIAN	3.000	121,415	39,870	161,285
MANAGER INFORMATION SYSTEM & SERVICES	1.000	87,484	29,231	116,715
SOFTWARE DEVELOPER	1.000	49,964	15,910	65,874
WEB PROGRAMMER	1.000	60,317	24,915	85,232
DATABASE ADMINISTRATOR	1.000	60,317	18,520	78,837
GIS ANALYST	1.000	56,043	19,255	75,298
ENTERPRISE SERVICE MANAGER	1.000	85,682	24,912	110,594
IT APPLICATUINS ANALYST	1.000	53,343	18,573	71,916
IT BUSINESS SYSTEM ANALYST	1.000	67,682	20,679	88,361
IT APPLICATIONS ANALYST SENIOR	1.000	68,769	27,045	95,814
ERP SPECIALIST	1.000	44,788	11,346	56,134
INFORMATION TECHNOLOGY	28.000	1,569,966	530,950	2,100,916

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
TRANSPORTATION SERVICES				
DIRECTOR TRANSPORTATION	1.000	99,282	35,613	134,895
MANAGEMENT ANALYST	1.000	45,000	14,660	59,660
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.000	36,726	12,880	49,606
AIRPORT ADMINISTRATOR	1.000	66,273	17,511	83,784
AIRPORT OPERATION MAINTENANCE TECHNICIAN	1.000	42,963	15,901	58,864
AIRPORT OPERATION MAINTENANCE TECHNICIAN SENIOR	1.000	43,356	19,123	62,479
SUPERVISOR TRAFFIC OPERATIONS	1.000	45,997	16,723	62,720
TRAFFIC OPERATIONS ENGINEER	1.000	84,000	30,883	114,883
ENGINEERING TECHNICIAN SENIOR	2.000	83,657	27,803	111,460
ADMINISTRATIVE ASSISTANT	4.000	165,643	70,144	235,787
CREW LEADER TRFC SIGNAL	2.000	91,680	31,299	122,979
STREET LIGHT TECHNICIAN SENIOR	3.000	104,506	43,474	147,980
TRAFFIC SIGNALS TECHNICIAN	4.000	136,999	63,238	200,237
TRAFFIC SIGNALS TECHNICIAN SENIOR	4.000	169,609	60,872	230,481
TRANSIT OPERATIONS ADMINSTRATOR	1.000	157,556	50,300	207,856
CUSTOMER SERVICE REPRESENTATIVE	1.000	45,309	11,478	56,787
SUPERVISOR ROUTE OPERATIONS	3.000	257,995	89,604	347,599
BUS OPERATOR	22.000	1,319,263	350,996	1,670,259
SUPERVISOR OF DIAL-A-RIDE OPERATIONS	1.000	86,731	37,562	124,293
DISPATCH SCHEDULER	3.000	160,338	64,994	225,332
DAR TRANSIT DRIVER	14.000	733,371	213,532	946,903
SUPERVISOR TRANSIT MAINTENANCE	1.000	119,595	40,734	160,329
FLEET MAINTENANCE MECHANIC	14.000	616,054	235,393	851,447
VEHICLE SERVICE WORKER	2.000	97,152	37,502	134,654
FLEET SERVICES ADMINISTRATOR	1.000	62,270	26,360	88,630
FLEET OPERATIONS SUPERVISOR	1.000	103,955	33,386	137,341
PARTS & SUPPLY MANAGER	1.000	37,081	9,421	46,502
SUPERVISOR FLEET MAINTENANCE	2.000	85,023	48,296	133,319
FLT MAINTENANCE SERVICE REPRESENTATIVE	3.000	87,548	32,349	119,897
PARTS SUPPLY CLERK	4.000	130,704	50,180	180,884
WARRANTY CLERK	1.000	27,578	9,609	37,187
STREETS & TRAFFIC ADMINISTRATOR	1.000	75,755	28,805	104,560
EQUIPMENT OPERATOR SENIOR	4.000	157,393	62,589	219,982
EQUIPMENT OPERATOR	22.000	735,974	271,066	1,007,040
STREETS MAINTENANCE WORKER	8.000	204,923	90,335	295,258
SUPERVISOR STREET MAINTENANCE	3.000	252,929	96,207	349,136
CREW LEADER STRTS MAINTENANCE	1.000	36,274	18,465	54,739
CONCRETE FINISHER	1.000	25,504	5,784	31,288
TRANSPORTATION SERVICES	142.000	6,831,964	2,375,071	9,207,035

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
PARKS & RECREATION				
PARKS RECREATION DIRECTOR	1.000	104,669	38,269	142,938
RECREATION ADMINSTRATOR	1.000	62,253	24,038	86,291
PARKS ADMINSTRATOR	1.000	60,352	20,340	80,692
OFFICE MANAGER SENIOR	1.000	39,663	15,126	54,789
PARKS MAINTENANCE HORTICULTURIST	1.000	54,240	16,988	71,228
MANAGEMENT ANALYST	1.000	49,924	12,656	62,580
SPECIAL EVENTS COORDINATOR	1.000	52,527	22,953	75,480
ADMINISTRATIVE ASSISTANT	2.000	59,281	18,510	77,791
OFFICE ASSISTANT SENIOR	2.000	54,529	20,939	75,468
OFFICE ASSISTANT	1.000	23,617	11,081	34,698
GIS TECHNICIAN	1.000	33,280	12,011	45,291
RECREATION PROGRAM MANAGER	3.000	153,201	54,755	207,956
AQUATICS SUPERVISOR	1.000	37,752	14,644	52,396
OFFICE MANAGER	1.000	35,933	14,187	50,120
LIFEGUARD / INSTRUCTOR	4.000	91,414	28,244	119,658
CASHIER AQUATICS	4.000	85,981	32,337	118,318
POOL MAINTENANCE WORKER	2.000	55,709	18,917	74,626
RECREATION FACILITY MANAGER	2.000	85,620	35,490	121,110
RECREATION PROGRAM COORDINATOR	1.000	30,223	10,886	41,109
RECREATION SERVICES SUPERVISOR	1.000	36,587	12,844	49,431
RECREATION SERVICES LEADER SENIOR	10.000	325,958	124,018	449,976
PARKS OPERATIONS DISTRICT MANAGER	2.000	93,535	37,485	131,020
PARKS MAINTENANCE CREW LEADER	5.000	186,140	55,211	241,351
EQUIPMENT OPERATOR	5.000	167,654	56,651	224,305
PARKS IRRIGATION SYSTEMS WORKER	7.000	242,047	66,768	308,815
PARKS MAINTENANCE WORKER	20.000	510,892	212,211	723,103
WAREHOUSE MANAGEMENT SPECIALIST	1.000	39,467	10,004	49,471
PARKS MAINTENANCE WORKER SENIOR	3.000	110,181	48,266	158,447
EQUIPMENT OPERATOR SENIOR	3.000	102,215	46,433	148,648
GROUNDS MAINTENANCE WORKER PESTICIDE APPLICATIONS	1.000	30,195	13,736	43,931
JUVENILE DIVERSION PROGRAM SUPERVISOR	1.000	42,930	12,190	55,120
INTAKE SPECIALIST	2.000	60,320	25,419	85,739
COMMUNITY EDUCATOR	4.000	112,320	37,858	150,178
WEED & SEED COORDINATOR	1.000	39,663	15,126	54,789
YOUTH PROGRAM COORDINATOR	1.000	35,256	9,695	44,951
NEIGHBORHOOD REVITALIZATION SPECIALIST	1.000	24,989	12,808	37,797
PARKS & RECREATION	99.000	3,330,519	1,219,094	4,549,613

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
COMMUNITY DEVELOPMENT				
ACCOUNTANT	0.280	87,919	24,064	111,983
DIRECTOR COMMUNITY DEVELOPMENT	1.000	108,630	28,186	136,816
DEPUTY DIRECTOR COMMUNITY DEVELOPMENT	1.000	88,957	29,382	118,339
GIS PROGRAM ANALYST	1.000	67,970	26,843	94,813
ADMINISTRATIVE ASSISTANT	1.000	38,299	20,228	58,527
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.000	38,142	13,236	51,378
GIS TECHNICIAN	1.000	41,905	14,184	56,089
GIS TECHNICIAN SENIOR	2.000	95,291	28,449	123,740
MPO OFFICER	1.000	125,338	31,661	156,999
PLANNING TECHNICIAN	1.000	51,151	12,901	64,052
TRANSPORTATION PLANNER	1.000	85,614	24,912	110,526
ASSOCIATE PLANNER	2.000	111,826	38,012	149,838
PLANNER	4.000	182,763	74,648	257,411
PLANNER SENIOR	3.000	166,433	63,039	229,472
PERMIT TECHNICIAN	6.000	183,664	59,981	243,645
HOUSING DEVELOPMENT COORDINATOR	3.000	201,148	68,311	269,459
NEIGHBORHOOD PROGRAM SPECIALIST	2.000	284,924	89,575	374,499
HOUSING REHAB COORDINATOR	1.000	42,900	11,605	54,505
BUILDING DEV SERVICES ADMINSTRATOR	1.000	82,659	31,425	114,084
SUPERVISOR PERMITS & REGISTRATION	1.000	41,390	16,820	58,210
PLAN REVIEW ENGINEER	1.000	65,183	22,911	88,094
CIVIL ENGINEER ASSOCIATE SENIOR	1.000	54,851	20,787	75,638
ENVIRONMENTAL COMPLIANCE OFFICER	1.000	40,757	16,849	57,606
PLANNING TECHNICIAN SENIOR	1.000	32,774	18,852	51,626
CONSTRUCTION INSPECTOR	3.000	135,928	49,108	185,036
BUILDING INSPECTOR ELECTRICAL	2.000	86,808	32,479	119,287
BUILDING INSPECTOR MECHANICAL	3.000	135,275	55,443	190,718
PLANS EXAMINER	1.000	58,374	21,893	80,267
COMMUNITY DEVELOPMENT	47.280	2,736,870	945,784	3,682,654

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
COMMUNITY & CULTURAL SERVICES				
DIRECTOR COMMUNITY & CULTURAL SERVICES	1.000	90,000	26,017	116,017
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.000	42,146	13,941	56,087
LIBRARY ADMINISTRATOR	1.000	68,283	22,339	90,622
LIBRARY MANAGER	2.000	97,280	31,458	128,738
LIBRARIAN SENIOR	4.000	194,496	69,530	264,026
LIBRARY SUPERVISOR	1.000	48,856	15,631	64,487
LIBRARIAN	4.000	139,927	45,592	185,519
LIBRARY ASSISTANT SENIOR	8.000	241,454	86,750	328,204
ADMINISTRATIVE ASSISTANT	4.000	143,471	40,544	184,015
LIBRARY INFORMATION SYSTEMS TECHNICIAN	1.000	31,940	5,319	37,259
LIBRARY MEDIA TECHNICIAN	1.000	37,344	9,486	46,830
LIBRARY ASSISTANT	5.000	139,153	49,322	188,475
SENIOR PROGRAMS ADMINSTRATOR	1.000	64,993	21,509	86,502
SENIORS CENTER MANAGER	1.000	58,807	14,895	73,702
HUMAN SERVICES ASSISTANT	1.000	33,907	19,139	53,046
HUMAN SERVICES CASE MANAGER	4.000	152,784	48,832	201,616
RECREATION SERVICES LEADER SENIOR	1.000	30,153	7,674	37,827
RSVP VOLUNTEER COORDINATOR	1.000	41,682	10,580	52,262
NUTRITION & MEALS SERVICE PROGRAM MANAGER	1.000	213,587	54,260	267,847
NUTRITIONRITION MEALS SUPERVISOR	1.000	100,464	32,284	132,748
CONGREGATE MEALS COORDINATOR	1.000	40,899	20,975	61,874
OFFICE ASSISTANT SENIOR	4.000	308,592	88,392	396,984
COOK SENIOR	3.000	236,511	72,728	309,239
MEALS SERVICE DELIVERY DRIVER LEAD	1.000	57,515	13,038	70,553
MEAL SERVICES SUPERVISOR	1.000	78,173	26,668	104,841
LIVING ASSISTANT WORKER	3.000	131,567	45,786	177,353
LONG TERM CARE SERVICE MANAGER	1.000	57,771	21,742	79,513
HUMAN SERVICE CASE MANAGER SENIOR	1.000	39,577	10,050	49,627
MUSEUM ADMINISTRATOR	1.000	64,993	21,509	86,502
MUSEUM COLLECTIONS CURATOR	1.000	45,438	14,771	60,209
VOLUNTEER COORDINATOR	1.000	40,821	20,881	61,702
MUSEUM EXHIBIT CURATOR	1.000	48,601	19,431	68,032
MUSEUM PREPARATOR	1.000	41,682	13,824	55,506
MUSEUM MANAGER	3.000	168,551	59,135	227,686
MUSEUM CURATOR	4.000	177,019	65,831	242,850
MUSEUM NATURALIST	1.000	40,374	21,435	61,809
OFFICE ASSISTANT	5.000	130,566	56,320	186,886
EXECUTIVE DIRECTOR CVB	1.000	75,329	28,325	103,654
CONVENTION ACCOUNT MANAGER	4.000	183,273	73,321	256,594
MEDIA PUBLICATIONS COORDINATOR	1.000	49,690	23,365	73,055
CVB SERVICES MANAGER	1.000	53,546	23,208	76,754
DISTRIBUTION SPECIALIST	1.000	29,581	7,531	37,112
COMMUNITY & CULTURAL SERVICES	85.000	4,070,797	1,373,368	5,444,165

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
PUBLIC WORKS				
DIRECTOR PUBLIC WORKS	1.000	104,421	30,125	134,546
MANAGEMENT ANALYST	1.000	49,229	12,482	61,711
GIS ANALYST	1.000	55,000	17,180	72,180
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.000	40,853	10,733	51,586
PROJECT DEVELOPMENT ADMINSTRATOR	1.000	91,044	23,019	114,063
CIVIL ENGINEER SENIOR	5.000	389,545	117,740	507,285
CIVIL ENGINEER	1.000	73,514	22,149	95,663
CIVIL ENGINEER ASSOCIATE SENIOR	4.000	228,175	78,243	306,418
CITY SURVEYOR	1.000	69,118	28,011	97,129
CIVIL ENGR ASSOCIATE	3.000	128,421	36,551	164,972
CONSTRUCTION PROJECT ADMINISTRATOR	1.000	91,044	29,908	120,952
ENGINEERING INSPECTOR SENIOR	10.000	481,209	191,376	672,585
FACILITIES AND MANAGEMENT ADMINISTRATOR	1.000	74,940	28,600	103,540
SUSTAINABILITY OFFICER	0.800	55,000	22,335	77,335
ADMINISTRATIVE ASSISTANT	3.000	103,428	40,191	143,619
ASSISTANT MANAGEMENT ANALYST	1.000	32,531	11,823	44,354
ARCHITECT	1.000	64,434	22,815	87,249
LANDSCAPE ARCHITECT	1.000	60,612	18,594	79,206
PROJECT MANAGER	2.000	96,200	32,997	129,197
ENGINEERING TECHNICIAN	7.000	225,672	83,923	309,595
ENGINEERING TECHNICIAN SENIOR	6.000	245,488	88,412	333,900
ARCHITECT & CONSTRUCTION MANAGER	1.000	54,340	23,409	77,749
BUILDING OPERATIONS & SERVICES SUPERVISOR	1.000	40,654	19,831	60,485
SUPERVISOR CUSTODIAL SERVICES	1.000	38,186	9,683	47,869
MAIL SERVICES CLERK	1.000	28,438	10,486	38,924
BUILDING MAINTENANCE SERVICE REPRESENTATIVE	2.000	62,210	18,707	80,917
CUSTODIAN	17.000	423,574	131,532	555,106
BUILDING SYSTEMEM MAINTENANCE MANAGER	1.000	49,285	15,142	64,427
PREVENT MAINTENANCE COORDINATOR	1.000	52,884	20,511	73,395
BUILDING MAINTENANCE TECHNICIAN ELECTRICAL	5.000	194,024	69,464	263,488
BUILDING MAINTENANCE WORKER	4.000	158,995	65,482	224,477
BUILDING MAINTENANCE TECHNICIAN PLUMBING	2.000	80,693	21,193	101,886
BUILDING MAINTENANCE TECHNICIAN HVAC	3.000	108,828	36,086	144,914
BUILDING ATTEND	1.000	32,983	16,872	49,855
REAL ESTATE ADMINSTRATOR	1.000	70,811	28,438	99,249
REAL ESTATE SERVICE SPECIALIST SENIOR	2.000	102,160	39,083	141,243
REAL ESTATE SERVICES SPECIALIST	1.000	47,513	21,688	69,201
PUBLIC WORKS	96.800	4,305,453	1,494,814	5,800,267

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
POLICE SERVICES				
POLICE CHIEF	1.000	110,000	31,811	141,811
POLICE DEPUTY CHIEF	2.000	194,160	56,151	250,311
PD SUPPORT SERVICE MANAGER	1.000	54,982	21,040	76,022
POLICE LIEUTENANT	7.000	547,656	203,984	751,640
PUBLIC INFORMATION OFFICER	1.000	45,693	15,139	60,832
ADMINISTRATIVE ASSISTANT	3.000	98,781	45,823	144,604
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.000	38,280	21,540	59,820
MANAGEMENT ANALYST	1.000	47,768	12,114	59,882
SUPERVISOR OFFICE SUPPORT	1.000	35,005	12,141	47,146
TRANSCRIPTIONIST	12.000	276,249	112,266	388,515
POLICE SERVICES SPECIALIST	3.000	82,301	31,192	113,493
SUPERVISOR POLICE RECORDS	1.000	41,254	14,309	55,563
POLICE RECORDS CLERK	8.000	198,673	72,120	270,793
IDENTIFICATION TECHNICIAN	3.000	114,284	36,947	151,231
EVIDENCE / SUPPLY TECHNICIAN	3.000	119,974	32,957	152,931
TRANSPORT OFFICER	5.000	159,969	57,113	217,082
POLICE SERGEANT	25.000	1,626,721	605,352	2,232,073
DETECTIVE	27.000	1,497,150	521,734	2,018,884
OFFICE ASSISTANT	4.000	91,036	36,928	127,964
POLICE OFFICER - SENIOR	26.000	1,421,238	482,999	1,904,237
CODE ENFORCEMENT ADMINSTRATOR	1.000	60,352	18,922	79,274
CODES ENFORCEMENT SUPERVISOR	1.000	53,646	24,113	77,759
KLCBG PROGRAM COORDINATOR	1.000	40,358	13,490	53,848
CODES ENFORCEMENT OFFICER	14.000	556,296	200,300	756,596
ANIMAL CONTROL SUPERVISOR	1.000	49,498	22,189	71,687
ANIMAL CONTROL OFFICER	8.000	282,759	97,736	380,495
POLICE OFFICER	92.000	4,241,920	1,470,548	5,712,468
POLICE COMMANDER	2.000	183,926	64,468	248,394
NCIC COORDINATOR	1.000	34,138	15,551	49,689
INSPECTOR SENIOR	1.000	43,779	15,134	58,913
POLICE TRAFFIC INVESTIGATOR	8.000	435,557	141,238	576,795
CRIME ANALYST	1.000	50,771	12,803	63,574
OFFICE ASSISSANT	1.000	33,061	11,972	45,033
OFFICE ASSISTANT SENIOR	4.000	106,560	48,941	155,501
ACCOUNTING TECHNICIAN	1.000	28,781	13,643	42,424
VICTIM ASSISTANT COORDINATOR	1.000	37,683	9,505	47,188
CRIME VICTIM ADV	3.000	86,471	35,700	122,171
POLICE SERVICES	276.000	13,126,732	4,639,913	17,766,645

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
FIRE SERVICES				
FIRE CHIEF	1.000	109,242	42,051	151,293
FIRE DEPUTY CHIEF	2.000	173,357	61,104	234,461
BATALLION CHIEF	6.000	487,517	209,878	697,395
FIRE LIEUTENANT (EMT I)	12.000	714,934	294,691	1,009,625
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.000	43,750	11,462	55,212
OFFICE ASSISTANT SENIOR	1.000	34,755	12,382	47,137
OFFICE ASSISTANT	1.000	31,487	7,944	39,431
FIRE LIEUTENANT	11.000	679,756	297,153	976,909
FIRE LIEUTENANT (EMT P)	6.000	339,494	132,981	472,475
DRIVER OPERATOR	11.000	553,528	229,405	782,933
DRIVER/OPERATOR (EMT 1)	11.000	569,404	243,277	812,681
DRIVER OPERATOR (EMT P)	5.000	251,385	103,484	354,869
FIREFIGHTER	31.000	1,291,458	523,709	1,815,167
FIREFIGHTER (EMT P)	7.000	297,792	124,631	422,423
FIREFIGHTER (EMT I)	27.000	1,165,215	502,239	1,667,454
FIRE PROTECTION ENGINEER	1.000	72,269	21,532	93,801
FIRE INSPECTOR	2.000	104,661	43,298	147,959
FIRE INSPECTOR (EMT I)	1.000	56,254	23,160	79,414
FIRE SERVICES	137.000	6,976,257	2,884,381	9,860,638

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
UTILITY SERVICES				
SUSTAINABILITY OFFICER	0.200	55,000	15,978	70,978
BUSINESS SERVICES ADMINISTRATOR	1.000	83,642	21,889	105,531
BUSINESS SYSTEM ANALYST	1.000	55,495	17,306	72,801
DIRECTOR UTILITIES	1.000	121,000	40,207	161,207
INTERNAL AUDITOR	1.000	64,459	16,319	80,778
GAS BUSINESS ANALYST	1.000	79,222	23,605	102,827
OFFICE MANAGER SENIOR	1.000	47,000	22,512	69,512
OFFICE ASSISTANT SENIOR	12.000	331,200	128,967	460,167
RATE AND ECONOMIC ANALYSIS MANAGER	1.000	58,908	15,655	74,563
RATE ANALYST SENIOR	2.000	107,115	34,769	141,884
ACCOUNTANT	3.000	126,349	54,750	181,099
SUPERVISOR NEW SERVICE DISPATCH OPERATIONS	1.000	84,750	31,947	116,697
NEW SERVICES TECHNICIAN	2.000	77,540	32,881	110,421
CUSTOMER SERVICES REPRESENTATIVE SENIOR	3.000	86,378	38,978	125,356
CUSTOMER SERVICE SUPERVISOR	1.000	57,918	21,560	79,478
CUSTOMER SERVICE REPRESENTATIVE	6.000	140,838	65,218	206,056
BILLING & RECEIVING SUPERVISOR	1.000	52,035	13,122	65,157
BILLING TECHNICIAN SENIOR	1.000	43,357	21,520	64,877
BILLING TECHNICIAN	3.000	89,992	37,211	127,203
COLLECTIONS REPRESENTATIVE	3.000	84,089	28,539	112,628
METER READING BUILDING SUPERVISOR	1.000	49,324	12,455	61,779
SERVICE READER SENIOR	1.000	35,632	18,327	53,959
UTILITIES SERVICES READER	7.000	185,712	69,541	255,253
COMMUNITY CENTER OPERATOR	5.000	170,792	65,492	236,284
SUPERVISOR FIELD SERVICES	1.000	47,606	12,808	60,414
UTILITIES FIELD SERVICE TECHNICIAN	7.000	221,321	82,887	304,208
COLLECTIONS REPRESENTATIVE SENIOR	1.000	26,723	10,929	37,652
WAREHOUSE SUPERVISOR	1.000	34,481	12,010	46,491
WAREHOUSE WORKER	2.000	64,426	14,850	79,276
BUILDING ATTEND	2.000	55,463	15,399	70,862
ENGINEERING TECHNICIAN SENIOR	5.000	200,121	83,856	283,977
OPERATIONS ENGINEER	1.000	71,320	21,292	92,612
GIS ANALYST	1.000	56,095	14,212	70,307
ENGINEERING INSPECTOR SENIOR	1.000	48,894	20,325	69,219
OPERATIONS ENGINEER SENIOR	3.000	245,420	65,605	311,025
SCADA SYSTEM SUPERVISOR	1.000	59,336	18,273	77,609
SCADA SYSTEM TECHNICIAN SENIOR	1.000	48,040	12,182	60,222
REGULATORY AND ENVIRONMENTAL SERVICES ADMINISTRATOR	1.000	186,500	54,184	240,684
REGULATORY AND ENVIRONMENTAL ANALYST	1.000	71,584	18,850	90,434
H2O CONSERVATION PROGRAM COORDINATOR	1.000	48,645	15,882	64,527
ADMINISTRATIVE ASSISTANT	5.000	241,169	95,532	336,701
MANAGER H2O QUALITY LAB	1.000	116,124	39,859	155,983
H2O QUALITY LABORATORY TECHNICIAN SENIOR	1.000	78,696	26,800	105,496
H2O QUALITY LABORATORY TECHNICIAN	3.000	210,909	67,595	278,504
POLLUTION PREVENTION MANAGER	1.000	119,770	36,761	156,531
INDUSTRIAL WASTE PROGRAMS INSPECTOR	3.000	232,133	79,441	311,574
GAS DISTRIBUTION AND CONSTRUCTION ADMINISTRATOR	1.000	93,320	23,525	116,845
TRAINING / SAFETY COORDINATOR	1.000	50,622	19,941	70,563

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

Division Title	FTE Positions	Salaries	Benefits	TOTAL
UTILITY SERVICES				
GAS OPERATIONS AND COMPLIANCE COORDINATOR	1.000	65,485	16,579	82,064
GAS SYSTEM INSPECTOR	1.000	54,777	24,398	79,175
GAS COMPLIANCE INSPECTOR	1.000	42,956	10,901	53,857
SUPERVISOR GAS SYSTEM OPERATIONS	2.000	128,024	49,160	177,184
WELDER SENIOR GAS SYSTEM	1.000	45,927	13,590	59,517
WELDER GAS SYSTEM	3.000	124,209	52,396	176,605
EQUIPMENT OPERATOR	11.000	357,017	154,428	511,445
GAS SERVICES WORKER	6.000	183,203	66,435	249,638
GAS MEASUREMENT TECHNICIAN	2.000	98,937	41,769	140,706
GAS SERVICES TECHNICIAN	7.000	290,035	99,559	389,594
METER MECHANIC	6.000	226,946	74,877	301,823
METER MECHANIC SENIOR	2.000	96,330	31,712	128,042
SUPERVISOR TECHNICIAN GAS SERVICES	1.000	59,610	25,615	85,225
GAS CATHODIC PROTECTION CREW LEADER	1.000	45,871	27,002	72,873
GAS CATHODIC PROTECTION TECHNICIAN	4.000	173,212	70,195	243,407
GAS LEAK SURVEY TECHNICIAN	2.000	88,949	29,905	118,854
SUPERVISOR GAS LOCATING AND MAPPING	1.000	53,542	17,134	70,676
GIS TECHNICIAN SENIOR	1.000	37,929	12,879	50,808
DISPATCHER EXCAVAT	1.000	31,818	11,642	43,460
GAS LINE LOCATOR	4.000	175,733	60,349	236,082
CREW LEADER GAS SYSTEM	1.000	37,946	8,243	46,189
H2O RESOURCES ADMINISTRATOR	1.000	147,066	42,190	189,256
SUPERVISOR H2O DISTRIBUTION / PRODUCTION	3.000	167,546	69,988	237,534
H2O RESOURCES CREW LEADER	5.000	187,954	58,443	246,397
H2O LINE LOCATOR	3.000	123,232	49,378	172,610
H2O RESOURCES SERVICEMAN	4.000	144,463	65,575	210,038
H2O RESOURCES WORKER	9.000	261,051	114,836	375,887
H2O PRODUCTION PROJECTS COORDINATOR	1.000	55,561	14,813	70,374
H2O CONTROL TECHNICIAN	2.000	102,478	30,166	132,644
H2O PRODUCTION SYSTEM OPERATOR SENIOR	7.000	307,426	104,708	412,134
H2O LABORER	3.000	76,403	23,673	100,076
SUPERVISOR WASTEWATER COLLECTIONS	1.000	61,093	22,218	83,311
WASTEWATER COLLECTIONS SYSTEM OPERATOR	1.000	38,614	12,020	50,634
WASTEWATER LIFT STATION OPERATOR	2.000	81,448	31,605	113,053
INSP COLL SYSTEM TV	1.000	42,362	21,268	63,630
EQUIPMENT OPERATOR SENIOR	29.000	1,082,852	429,897	1,512,749
MAINTENANCE MECHANIC	2.000	71,216	22,093	93,309
WASTEWATER COLLECTIONS SYSTEM WORKER	6.000	161,074	57,765	218,839
WASTEWATER TREATMENT MANAGER	1.000	61,650	19,160	80,810
SUPERVISOR WASTEWATER TREATMENT PLANT	3.000	186,592	63,986	250,578
WASTEWATER PLANT PROJECTS COORDINATOR	1.000	41,403	14,057	55,460
WASTEWATER TREATMENT PLANT OPERATOR SENIOR	6.000	228,887	76,633	305,520
EQUIPMENT MAINTENANCE WORKER	1.000	24,288	5,521	29,809
WASTEWATER MAINTENANCE OPERATIONS WORKER	4.000	110,325	41,629	151,954
WASTEWATER PLANT SENIOR OPERATOR / TRANSPORTER	2.000	75,560	34,159	109,719
SOLID WASTE OPERATIONS ADMINSTRATOR	1.000	84,339	28,438	112,777
FLEET MAINTENANCE MECHANIC	3.000	107,670	38,319	145,989
PARTS SUPPLY CLERK	1.000	34,555	7,574	42,129

**2014-15 Personnel Schedule By Division
Number of Full-Time Budgeted Positions**

<i>Division Title</i>	<i>FTE Positions</i>	<i>Salaries</i>	<i>Benefits</i>	<i>TOTAL</i>
UTILITY SERVICES				
MAINTENANCE SERVICES WORKER	1.000	24,288	8,895	33,183
WELDER	1.000	34,723	8,345	43,068
SUPERVISOR SOLID WASTE	2.000	101,337	38,572	139,909
LABORER SOLID WASTE	5.000	128,389	41,391	169,780
EQUIPMENT OPERATOR LEAD	1.000	36,632	15,133	51,765
UTILITY SERVICES	277.200	11,727,393	4,222,962	15,950,355
CITY	1,321.000	60,994,331	21,847,881	82,842,212



City of Las Cruces, New Mexico



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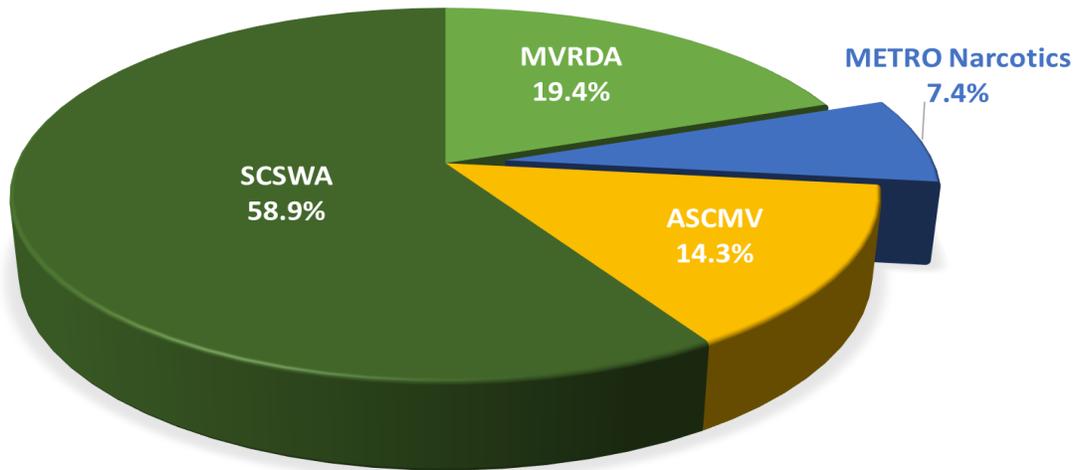
2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

City Agencies

CITY AGENCIES
2014-15 TOTAL BUDGET = \$17,520,071



The Fiscal Year 2014-15 Adopted Budget includes summary budget information as developed and reported by four City agencies: Mesilla Valley Regional Dispatch Authority (MVRDA), Metro Narcotics Agency, Animal Services Center of Mesilla Valley (ASCMV), and South Central Solid Waste Authority (SCSWA).

All agency budgets are considered final upon receipt of approval from their respective governing boards. At this time all City Agencies budgets have been approved.

MESILLA VALLEY REGIONAL DISPATCH AUTHORITY

The Mesilla Valley Regional Dispatch Authority (MVRDA) was created in 1989 through a Joint Powers Agreement (JPA) between the City of Las Cruces and Doña Ana County, becoming the first consolidated dispatch center in the State of New Mexico.

Mesilla Valley Regional Dispatch Authority, is the 9-1-1 Public Safety Answering Point (PSAP) for Doña Ana County, the City of Las Cruces, the City of Sunland Park, the Town of Mesilla,

the City of Anthony, and the Village of Hatch. MVRDA is responsible for dispatching the law enforcement, fire services, and medical emergency service agencies in those jurisdictions.

Mesilla Valley Regional Dispatch Authority 's operational area covers 3,807 square miles in southern New Mexico and services a population of approximately 194,000 residents.

The 2014-15 budget is \$3.4 million, an increase of \$0.4 million or 12.5 percent higher than the 2013-14 fiscal year projection.

LAS CRUCES METRO NARCOTICS AGENCY

The Las Cruces/Doña Ana County Metro Narcotics Agency, which was created in 1970, is the leading organization in the combating of drug trafficking and dealing in Doña Ana County, New Mexico. It is a joint agency formed by the Las Cruces Police Department, the Doña Ana Sheriff's Office and the New Mexico State Police to address the drug trafficking and dealing occurring within the Las Cruces area and surrounding Doña Ana County communities.



City Agencies



The 2014-15 budget which is approximately \$1.3 million, a decrease of \$36.6 thousand or 2.7 percent from the prior 2013-14 fiscal year Budget.

ANIMAL SERVICE CENTER OF THE MESILLA VALLEY

The mission of the Animal Service Center of the Mesilla Valley is to provide safe shelter for all lost, mistreated, and abandoned animals of the Mesilla Valley and surrounding communities. The center utilizes all avenues available to it in placing each animal into a safe, loving, and permanent home whenever possible. We strive to meet the highest standards of humane animal care and husbandry, and to promote responsible pet ownership through public education and outreach.

The ASCMV was created under a Joint Powers Agreement (JPA) between the City of Las Cruces and Doña Ana County in August of 2008. The purpose of the JPA was to establish a mechanism for financing, operating, and maintaining a regional animal shelter and related facilities.

The 2014-15 budget is \$2.6 million, an increase of \$113.4 thousand or 4.6 percent from the prior 2013-14 fiscal year budget.

SOUTH CENTRAL SOLID WASTE AUTHORITY

The Authority was created in 1994 by a Joint Powers Agreement (JPA) between the City of Las Cruces and Doña Ana County. As a partnership between the City and the County, the South Central Solid Waste authority provides integrated solid waste management solutions for area residents and businesses.

The South Central Solid Waste Authority is the City/County agency responsible for handling solid waste and recyclables in the Las Cruces and Doña Ana County Area. This agency manages: the Corralitos Landfill; the Amandor Avenue Transfer Station; 6 Commercial recycling drop-off sites in the city; 37 School recycling drop-off sites; State Park recycling drop-off sites; and 8 County sites that accept solid waste (garbage) and recyclables.

The 2014-15 budget is \$10.8 million, an increase of \$2.1 million or 13.4 percent from the prior 2013-14 fiscal year budget.



City Agencies



Fiduciary Fund Balance Analysis

(In Thousands of Dollars)

Revenue Source	2012-13 Actuals	2013-14 Projection	2013-14 Budget	2014-15 Budget	Increase/(Decrease) from 2013-14 Budget	
					Amount	PGrcGnt
Resources						
MVRDA	\$ 283.4	\$ 448.8	\$ 448.8	\$ 788.7	\$ 339.9	43.1%
Metro Narcotics	1,017.3	919.6	919.6	953.9	34.3	3.6%
ASCMV	467.8	595.7	595.7	939.3	343.6	36.6%
SCSWA	6,733.3	4,762.8	4,762.8	5,436.7	673.9	12.4%
Total Beginning Balances	8,501.8	6,726.9	6,726.9	8,118.6	1,391.7	20.7%
Revenues						
MVRDA	1,562.0	1,927.9	1,576.4	1,800.8	224.4	14.2%
Metro Narcotics	1,159.3	1,226.0	1,046.8	1,043.0	(3.8)	(0.4)%
ASCMV	1,238.9	1,351.3	1,213.8	1,276.8	63.0	5.2%
SCSWA	8,365.5	8,121.9	9,263.4	9,084.5	(178.9)	(1.9)%
Operating Transfers In	5,127.1	3,721.8	3,182.8	3,154.3	(28.5)	(0.9)%
Total Revenues	17,452.8	16,348.9	16,283.2	16,359.4	76.2	0.5%
Total Resources	\$ 25,954.6	\$ 23,075.8	\$ 23,010.1	\$ 24,478.0	\$ 1,467.9	6.4%
Expenditures						
Agency Funds						
Mesilla Valley Regional Dispatch Authority (MVRDA)						
Salaries and Benefits	2,424.7	2,470.9	2,469.8	2,691.6	221.8	9.0%
Operation Costs	399.4	514.0	521.3	677.1	155.8	29.9%
Capital Outlay	6.5	14.8	20.0	20.0	-	0.0%
Operating Transfers Out	-	-	-	-	-	0.0%
Total MVRDA	2,830.6	2,999.7	3,011.1	3,388.7	377.6	12.5%
Las Cruces Metro Narcotics						
Salaries and Benefits	375.7	326.7	294.7	299.8	5.1	1.7%
Operation Costs	1,092.6	1,072.0	1,057.6	1,015.9	(41.7)	(3.9)%
Capital Outlay	59.6	18.4	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	-	0.0%
Total Metro Narcotics	1,527.9	1,417.1	1,352.3	1,315.7	(36.6)	(2.7)%
Animal Service Center of The Mesilla Valley (ASCMV)						
Salaries and Benefits	1,282.9	1,283.6	1,563.8	1,673.2	109.4	7.0%
Operation Costs	693.5	621.6	671.6	810.9	139.3	20.7%
Capital Outlay	54.5	69.6	155.3	35.0	(120.3)	(77.5)%
Operating Transfers Out	186.4	76.7	50.0	35.0	(15.0)	(30.0)%
Total ASCMV	2,217.3	2,051.5	2,440.7	2,554.1	113.4	4.6%
South Central Solid Waste Authority (SCSWA)						
Salaries and Benefits	2,257.2	2,453.9	2,528.7	2,968.0	439.3	17.4%
Operation Costs	5,166.9	4,810.3	4,916.7	5,033.5	116.8	2.4%
Capital Outlay	1,750.8	1,597.4	1,083.8	2,295.0	1,211.2	111.8%
Operating Transfers Out	2,421.6	1,249.2	590.8	504.0	(86.8)	(14.7)%
Total SCSWA	11,596.5	10,110.8	9,120.0	10,800.5	1,680.5	18.4%
Total Expenditures	18,172.3	16,579.1	15,924.1	18,059.0	2,134.9	13.4%
Accrual Adjustments	(1,055.4)	1,621.9	1,032.6	(0.2)		
Ending Fund Balance	\$ 6,726.9	\$ 8,118.6	\$ 8,118.6	\$ 6,418.8	\$ (1,699.8)	(20.9)%



City Agencies



Fiduciary Fund Balance Analysis

Number of Full-Time Budgeted Positions

Full-Time Employees	2011-12 Actual	2012-13 Budget	2012-13 Actual	2013-14 Budget	Increase/(Decrease) from 2012-13 Proj.	
					Amount	Percent
Mesilla Valley Regional Dispatch Authority (MVRDA)						
MVRDA Director	1.0	1.0	1.0	1.0	-	0.0%
Executive Administrative Assistant	1.0	1.0	1.0	1.0	-	0.0%
Quality Assurance Specialist	1.0	1.0	1.0	1.0	-	0.0%
Network System Administrator	1.0	1.0	1.0	1.0	-	0.0%
NCIC Coordinator	1.0	1.0	1.0	1.0	-	0.0%
NCIC Assistant	1.0	1.0	1.0	1.0	-	0.0%
GIS Analyst	1.0	1.0	1.0	1.0	-	0.0%
Shift Supervisor	3.0	3.0	3.0	3.0	-	0.0%
Training Supervisor	1.0	1.0	1.0	1.0	-	0.0%
Telecommunicator	30.0	29.0	30.0	30.0	-	0.0%
Call Taker	5.0	6.0	6.0	6.0	-	0.0%
Total MVRDA	46.0	46.0	47.0	47.0	-	0.0%
Animal Service Center of The Mesilla Valley (ASCMV)						
Animal Services Director	1.0	1.0	1.0	1.0	-	0.0%
Management Analyst	-	-	1.0	1.0	-	0.0%
Spay and Neuter Coordinator	-	-	1.0	1.0	-	0.0%
Volunteer Coordinator	1.0	1.0	1.0	1.0	-	0.0%
Veterinarian	1.0	1.0	1.0	-	(1.0)	(100.0)%
Veterinarian Surgical Assistant	-	1.0	1.0	2.0	1.0	100.0%
Veterinarian Assistant	2.0	2.0	2.0	2.0	-	0.0%
Veterinarian Technician	2.0	1.0	1.0	1.0	-	0.0%
Kennel Population Supervisor	1.0	1.0	1.0	1.0	-	0.0%
Kennel Supervisor	1.0	1.0	1.0	1.0	-	0.0%
Administrative Supervisor	1.0	1.0	1.0	1.0	-	0.0%
Animal Caregiver	12.0	12.0	12.0	12.0	-	0.0%
Animal Care Technician	2.0	2.0	2.0	2.0	-	0.0%
Records Clerk	-	-	-	1.0	1.0	0.0%
Building Maintenance Work	1.0	1.0	1.0	1.0	-	0.0%
Office Assistant Sr.	1.0	1.0	1.0	-	(1.0)	(100.0)%
Office Assistant	5.0	5.0	5.0	6.0	1.0	20.0%
Total ASCMV	31.0	31.0	33.0	34.0	1.0	3.0%
South Central Solid Waste Authority (SCSWA)						
SCSWA Director	1.0	1.0	1.0	1.0	-	0.0%
Operations Analyst	1.0	1.0	1.0	1.0	-	0.0%
Purchasing Manager	1.0	1.0	1.0	1.0	-	0.0%
SCSWA Supervisor	1.0	1.0	1.0	1.0	-	0.0%
Regulatory Compliance Officer	1.0	1.0	1.0	1.0	-	0.0%
Safety Manager	-	-	1.0	1.0	-	0.0%
Recycling Program Coordinator/Inte	1.0	1.0	1.0	1.0	-	0.0%
Recycling operations Worker Sr.	2.0	2.0	2.0	2.0	-	0.0%
Recycling operations Worker	2.0	-	-	-	-	0.0%
Transfer Station Manager	-	-	1.0	1.0	-	0.0%
Transfer Station Attendant	-	2.0	2.0	2.0	-	0.0%
Landfill General Foreman	2.0	2.0	2.0	2.0	-	0.0%
Heavy Equipment Operator	7.0	8.0	8.0	8.0	-	0.0%
Equipment Operator Sr.	2.0	2.0	2.0	2.0	-	0.0%
Driver - Solid Waste	-	-	1.0	2.0	1.0	100.0%
Fleet Maintenance Mechanic	1.0	1.0	-	-	-	0.0%
Commercial Truck Driver	12.0	12.0	12.0	12.0	-	0.0%
Community Collections Station Atte	9.0	8.0	7.0	7.0	-	0.0%
Administrative Assistant	1.0	1.0	1.0	1.0	-	0.0%
Cashier	3.0	3.0	3.0	3.0	-	0.0%
Office Assistant Sr.	1.0	1.0	1.0	1.0	-	0.0%
Total SCSWA	48.0	48.0	49.0	50.0	1.0	2.0%



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Glossary

A

Ad Valorem Tax - Tax based on the assessed valuation of property (also known as property tax).

Accrual - The City of Las Cruces utilizes a modified accrual basis of accounting whereas obligations are classified as expenditures if the goods or services are expected to be received during the fiscal year whether or not a cash payment is expected to be made within that fiscal year.

Appropriation—Legal authorization granted by the City Council to make expenditures and incur obligations up to a specific dollar amount.

Assets - Economic resources of the City such as land, buildings, vehicles, cash etc. Under provincial accounting regulations, the Municipality writes off the cost of physical assets such as land holdings and buildings in the year of acquisition.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit - Prepared by an independent certified public accountant, or CPA, the primary objective of an audit is to determine if the City's Financial Statements fairly present the City's financial position.

Authorized Personnel (positions) - The total number of personnel (positions) authorized to be employed in a particular department/function at any given time during the fiscal year.

B

Balanced Budget - A budget in which estimated revenues equal estimated appropriations.

Beginning Balance - The beginning balance is comprised of residual funds brought forward from the previous fiscal year (ending balance).

Bond - Written promise to pay a specified sum of money, called the face or par value, at a specified date or dates in the

future, called maturity date, together with periodic interest at a specified date.

Bond Rating - An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full. Two agencies regularly review city bonds and generate bond ratings - Moody's Investors Service and Standard and Poor's Ratings Group.

Budget - A financial plan for a specified period of time (fiscal year) that provides all planned revenues and expenditures for various municipal services.

Budget Calendar - The schedule of dates and events followed by City departments in the preparation, adoption, and administration of the budget.

Budget Hearing - A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to the City Council.

C

Capital Assets (Expenditures) – assets with an initial individual cost or fair value of more than \$5,000 and an estimated useful life in excess of one year. Money the City spends to buy, improve an asset needed for city operations. It must be for physical objects like equipment, infrastructure or buildings.

Capital Funds - Resources derived from issuance of bonds for specific purposes, related federal project grants and participation from other agencies used to finance capital expenditures.

Capital Outlay - A purchase which results in the addition to fixed assets (assets of a long-term nature which are intended to continue to be held or used beyond the current fiscal year and which may be eligible for depreciation), including real and tangible assets.

Capital Project - A long-term investment project requiring relatively large sums to acquire, develop, improve, and/or maintain a capital asset (such as land, buildings, roads).



Glossary



City Manager's Budget - See Proposed Budget

City Manager's Budget Message - The City Manager's memorandum to the Mayor and City Council summarizes the most important aspects of the budget, including changes from the current fiscal year, and the goals, themes and priorities that are encompassed within the City's budget.

Commodities - Consumable goods such as office supplies, repair and replacement parts, small tools and fuel, which are not of a capital nature.

Comprehensive Annual Financial Report (CAFR) - is a government financial statement that has three major sections: Introductory, financial, and statistical. This financial report goes minimums established for the public sector companies and is created with a showing of Fund Accounting and Enterprise Authority accounting.

Contingency - An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, federal mandates, shortfalls in revenue and similar eventualities.

Council-Manager Form of Government - An organizational structure in which the Mayor and City Council appoint an independent City Manager to be the chief operating officer of a local government. In practice, a City Council sets policies and the city manager is responsible for implementing those policies effectively and efficiently.

D

Debt - Total value of all outstanding debentures issued by the City. After deduction of the accumulated value of all sinking funds, represents the net debt of the City.

Debt Service - The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department - A major administrative division of the City that indicates overall management responsibility for an operation or a group of related operations, or performance units, within a functional area.

Department Indicator - The unit of output or input which "drives" the amount of resources needed by the department. This unit determines the department's unit costs.

Depreciation - A decrease or loss of value of an item due to age, wear, or market conditions.

Developer Contribution - A funding source for certain capital improvement projects.

Discretionary Funds - Funds for which there are no restrictions on the use of the fees or taxes collected.

E

Efficiency - A relationship between the resource allocation (input) and the ultimate product or service delivered (output) for a particular activity. Usually expressed as "cost per service provided."

Encumbrance - A reservation of funds to cover purchase orders, contracts or other funding commitments that are yet to be fulfilled. The budget basis of accounting considers an encumbrance to be the equivalent of an expenditure.

Enterprise Fund - An Enterprise Fund is one or more self-supporting operating centers established to provide goods or services to the public. These funds have operating budgets which are completely supported by the revenue generated from user fees and service charges. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds in Las Cruces are established for services such as water and wastewater, sanitation/disposal, and other utilities.

Expenditures - The outflow of funds paid or to be paid for an asset or services obtained regardless of when the expense is actually incurred.

F

Federal Grant Funds - These funds are established to account for revenue receives from the federal government and expenditures as prescribed by the grant provisions and/or agreement.

Fiduciary Fund - Fiduciary funds are used to account for resources held for the benefit of parties outside of the primary government.

Final Budget - The Mayor and City Council-approved plan for the City's financial operations, which includes an estimate of expenditures and revenues for a given fiscal year.



Glossary



Franchise Fees - Fees resulting from agreements with private utility companies in exchange for use of the City's right-of-ways.

Fiscal Agent - The City's role pursuant to agreements with various agencies to handle their financial matters, such as preparing financial reports, paying their bills, preparing payroll checks for staff, etc. Each agency has its own respective board and pays the City an administrative fee.

Fiscal Year - The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Las Cruces has specified July 1 to June 30 as its fiscal year.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

Full-Time Equivalent Position (FTE) - A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working for 20 hours per week would be equivalent to one-half of a full-time position or 0.5 FTE.

Fund - A separate set of accounts that track revenues, expenditures and transfers of monies relating to the activities for which the fund has been isolated. Eight commonly used funds in public accounting are: capital project, debt service, enterprise, general, internal service, special assessment, special revenue, and trust and agency.

Fund Adjustment - Represents an adjustment made to appropriations for permanent full-time salaries and wages when a budgeted position is funded from more than one fund source, i.e., General and Federal Funds.

Fund Balance - Financial resources carried forward at the end of a fiscal year which have not been reserved or designated for a specific purpose such as working capital. These resources are considered "available" to finance future budgets.

G

Generally Accepted Accounting Principles (GAAP) - The uniform minimum standards used by the State and local governments for financial recording and reporting that have been established by the accounting profession through Governmental Accounting Standards Board (GASB).

General Fund - The largest fund of the City. The primary operating fund of most municipal governments, whereby operating expenses are supported by general governmental revenue sources such as property taxes, sales and other use taxes, licenses, and other financing sources. Typically, operating performance units included in the General Fund are not self-supporting, even though some of them generate revenue through user fees and service charges. Some basic operating services financed through the General Fund include: finance, libraries, parks, recreation, public safety and general administration.

General Obligation Bonds - Bonds which pledge the full faith and credit of the issuing government for payment and are voted on by the citizens.

Goal Statement - A short description of what the public can expect from the department in terms of its primary function and the reason this function is performed for the citizens. Goals are usually broad in scope and rarely change from year to year; however, objectives toward achieving goals may change annually.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed by the grantee.

Gross Receipts Tax - A tax on the total gross revenues of a company, regardless of their source. A gross receipts tax is similar to a sales tax, but it is levied on the seller of goods or service consumers. The total gross receipts tax, including the state, county and city levied amounts is 7.5625%. The rate is scheduled to rise to 7.9375% beginning on July 1, 2014.

Growth Rate - The level at which expenditures and revenues are expected to increase annually.

H

Held-To-Maturity Securities - Bonds and other debt securities that a company intends to hold until the securities mature. In addition to intent, the company must have the financial ability to be able to hold them until they mature.

Historical Cost - The original cost incurred to acquire an asset (as opposed to replacement cost, current cost, or cost adjusted by the general price index).



Glossary



I

Indirect Costs - Costs that proprietary, enterprise, and internal service fund departments transfer to the General Fund for administrative services.

Infrastructure - Facilities that support the daily life and growth of the city, for example, roads, water lines, sewers, public buildings, parks and airports.

Infrastructure Capital Improvement Program (ICIP) - All capital projects that are proposed to be undertaken during the next 5 fiscal years including estimated costs and funding sources.

Inter-fund Transfers - Amounts transferred from one fund to another. These amounts are included in the budget of both funds. Therefore, the total budget for the City shows a higher figure than what is actually being spent by the City.

Internal Service Fund - A fund whose purpose is to isolate internal charges for services that are provided by some City departments to other departments during the course of daily operations.

J

Joint Cost - A common cost. Often refers to the costs prior to the point where several products emerge from a common process.

Journal Entry - The entry made in a journal entry system. It will contain the date, the account string information, the account name and amount to be increased or decreased (Credit and Debt).

K

L

Line Items - Line items refer to the specific accounts used to budget and record expenditures (i.e., personnel, supplies, capital, etc.).

Lodger's Tax - This fund is drawn from the fee charged to customers of local hotels and motels for the operations of the Convention and Visitor's Bureau. The fee is 5% of the room charge.

Long-Term Debt - Used to finance essential capital facilities, projects and certain equipment where it is appropriate to spread the cost of the capital facilities, projects and/or equipment over more than one fiscal year.

M

Measures - The tool, technique, or information needed to determine, demonstrate or substantiate that the department is meeting the desired outcomes and objectives.

Modified Accrual—the modified accrual basis of accounting recognizes revenues when earned and expenses at the time liabilities are incurred, regardless of when the related cash flows take place.

Municipal Arterial Program (MAP) - State funded road construction program for municipalities administered by NMSHTD.

MUNIS - The financial management system used by the City of Las Cruces.

N

Net Assets - The result of subtracting total liabilities from total assets. It is also the term used by not-for-profit organizations instead of owner's equity or stakeholders' equity.

Normal Costing - The actual cost of direct materials, the actual cost of direct labor, and operational overhead applied by using a predetermined annual overhead rate..

Normal Operating Activities - Normal operating activities would include the purchase and sale of merchandise and selling and administrative expenses. The City investing of its idle cash is a non-operating activity. However, a bank's normal operating activity would include investing and lending of the money.

O

Objective - Objectives are specific statements describing what is to be achieved toward accomplishment of a stated goal, including by how much, and within what time frame. Objectives should be results-oriented, rather than means or process oriented; they should be specific, rather than general; be measurable; include specific time limits; and relevant to the goals of the programs to which they relate.

Operating Budget - The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, contractual services, and short term capital expenditures of a department. The City's operating budget is a compilation of all the departmental operating budgets.



Glossary



Organization - A major division of our chart of accounts that denotes expenditures at a program level.

Outcomes - The performance standards by which the department will be evaluated. These are usually measured by the quality and quantity of performance expected for the proposed or existing activities.

Outputs - Quantifiable units that represent the products or services provided when performing an activity.

Overtime - Payments to employees eligible for additional compensation for services rendered after a regularly scheduled work period subject to the provisions of negotiated labor contracts and the Federal Fair Labor Standards Act.

P

Participants - Number of times people participated in the City's recreational facilities.

Performance Measures - Performance measures express the extent to which an activity or program meets an objective. More specifically, the performance measure documents the level or quality of a service output, in a context of a stated objective, by means of specified units of measure.

Personnel Services - Salaries and salary related costs of salaried and hourly employees.

Prior Year (PY) - Transactions that are posted in the current year for previous years. Contracts or commitments for service. Encumbrances from the previous year are carried into the next year's appropriation.

Program - A program is a group of interdependent, closely related services or activities that contribute to a common goal and common objectives. Ideally, a program should be clearly delineated, have a minimum amount of overlap with other programs, be end-product oriented, and lend itself to quantification.

Proposed Budget - A balanced budget presented to the City Council by the City Manager (sometimes referred to as the City Manager's Budget) based upon an earlier Trial Budget, City Council and community feedback and/or changing economic forecasts. Any City Council changes to the Proposed Budget are incorporated into the final adopted budget.

Q

Quick Assets - Assets such as cash, temporary investments, and accounts receivables.

Quick Ratio - Also known as the acid test ratio. This ratio compares the amount of cash + marketable securities + accounts receivables to the amount of current liabilities.

R

Re-appropriated Funds - The appropriation of prior year funds for contracts and/or services entered into in a previous fiscal year but which are still in progress.

Reserves - An un-appropriated source of funding that can be utilized to meet unexpected budgetary needs.

Resources - Sources of revenue by fund and sub-funds of the General Fund that represent the department's allocation for the current fiscal year.

Retired Senior Volunteer Program (RSVP) - As part of the Senior Citizens Department, this program places volunteers who are 55 years old and above in approximately 100 volunteer stations. It involves about 1,200 volunteers.

Revenue - The amount of projected income to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

S

Senate Memorial - A funding source for certain capital improvement projects using funds already appropriated.

Senior Companion Program (SCP) - A Senior Citizens Department program which utilizes the services of 24 low-income volunteers, for 60 year olds and above to provide companionship, light housekeeping, light cooking, etc., to the elderly.

Short-Term Debt - Used to finance essential capital outlay, projects and equipment where the cost is less than one fiscal year.

Special Revenue Fund - A fund used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures.



Glossary



Strategic Plan - A tool used to improve performance in terms of direction and priorities of the City. The City of Las Cruces has designated seven areas as part of the Strategic Plan: Affordable Housing, Economic Development, Infrastructure, Natural Resources, Public Safety, Other Administrative Services, and Other Public Services.

Sub-Grantee - Outside agencies who are granted City funds to provide a particular service.

Subsidy - A grant by government to another government entity to assist in an enterprise deemed advantageous to the public.

Surplus - The amount of remaining funding from a budget appropriation after all liabilities have been paid.

T

Tax Increment Development District (TIDD) - A district formed for the purposes of carrying out tax increment development projects.

Tax Increment Financing (TIF) - A financing method which uses the additional taxes generated by a completed development to pay for development costs such as land acquisition and site improvements. The difference between the taxes before the development occurs and after its completion is referred to as the increment.

Total Quality Management (TQM) - A management philosophy that uses teams comprised of all levels of employees to solve problems. It is a customer-oriented process which strives to continuously improve upon the existing organizational structure to better meet customer needs.

Transfers - Charges or credits used as follows: to credit a program for costs which are charged as overhead to special grants; to transfer proposed appropriations between funds in order to adjust the amounts derived from various sources for a multi-funded program rather than split each object and sub-object of expenditure; and to reimburse a program for services rendered where the reimbursement is calculated on a fee basis rather than for specific expenditures.

U

Utilities - The division of the City that provides utilities (water, wastewater, gas and solid waste) to customers and maintains the existing systems.

Utilities Expense - Under the accrual basis of accounting, this account reports the cost of the electricity, heat, sewer, and water used during the period indicated in the heading of the income statement. Because the City's utility section delivers the service and then later measures the amount used and then prepares the billing, the City's Utilities Expense amount should be based on the amount of utilities used during the period (as opposed to the amount paid during the accounting period). The amount used for administration is classified as an administrative expense. Utilities used in the manufacturing process will be part of the cost of the product.

V

Volunteer Hours - Hours of service freely given by citizens to assist in the running of city projects to the benefit of the community.

Variance - A term used with standard costs to report a difference between actual costs and standard costs.

W

Workers Compensation Insurance - Insurance often required by the state and paid for by the employer to compensate workers who were injured on the job. The amount of the insurance premiums vary by type of work performed.

X

Y

Yield - Market interest rate, current return, effective interest rate.

Z

Zero-Based Budgeting - Rather than the previous year's budget being the starting point for the next budget, a zero-based budget assumes no activities: everything in the budget must be justified.



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Acronyms

- ACM** - Assistant City Manager
- ACO** - Animal Control
- ACOE** - Army Corps of Engineers
- ADA** - Americans with Disabilities Act
- AFIS** - Automated Fingerprint Identification System
- AHP** - Affordable Housing Program
- ALS** - Advanced Life Support
- AMR** - Additional Managed Reduction
- ARFF** - Airport Rescue and Firefighting
- ARRA** - American Recovery and Reinvestment Act
- ASCE** - American Society of Civil Engineering
- ASCMV** - Animal Service Center of Mesilla Valley
- BCC** - Branigan Cultural Center
- BNSF** - Burlington Northern and Sante Fe (railroad)
- CAA** - Community Action Agency
- CAD** - Computer Assisted Drafting
- CAES** - Council Action and Executive Summary
- CAF** - Council Action Form
- CAFR** - Comprehensive Annual Financial Report
- CAO** - Chief Administrative Officer
- CD** - Community Development
- CDBG** - Community Development Block Grant
- CHILE** - Computers Helping in Library Expansion
- CHDO** - Community Housing Development Organization
- CHRP** - Cops Hiring Recovery Program
- CID** - Criminal Investigation Division
- CIP** - Capital Improvement Project
- CIR** - Capital Improvement Reserves
- CLC** - City of Las Cruces
- CM** - City Manager
- CNG** - Compressed Natural Gas
- CNW** - Citizens for Neighborhood Watch
- CO** - Capital Outlay
- COO** - Chief Operating Officer
- COP** - Community Oriented Policing
- CP** - Council Priority
- CPI** - Consumer Price Index
- CPI-U** - Consumer Price Index for all Urban consumers
- CPSC** - Consumer Product Safety Commission
- CVB** - Convention and Visitor's Bureau
- CYF** - Children, Youth, and Families
- DA** - District Attorney
- DAAC** - Dona Ana Arts Council
- DAC** - Doña Ana County
- DACC** - Dona Ana Community College
- DARE** - Drug Awareness Resistance Education
- DASO** - Dona Ana county Sheriff's Office
- DEA** - Drug Enforcement Agency
- DFA** - Department of Finance and Administration for the State of New Mexico
- DFA-LGD** - Department of Finance and Administration for the State of New Mexico-Local Government Division
- DHS** - Department of Homeland Security
- DIMS** - Digital Information Management Systems
- DLCP** - Downtown Las Cruces Partnership
- DOJ** - Department of Justice
- DWI** - Driving While Intoxicated
- EAP** - Employee's Assistance Program
- EBC** - Employee Benefit Committee
- EEO** - Equal Employment Opportunity
- EGRT** - Environmental Gross Receipts Tax
- EID** - Environmental Improvement Division
- EMNR** - Energy, Minerals, and Natural Resources department



Acronyms



EMS - Emergency Medical Service	IPP - Industrial Pretreatment Plant
EMT - Emergency Medical Technician	ISO - Insurance Services Office
EPA - Environmental Protection Agency	IT - Information Technology
ERP - Enterprise Resource Planning	ITS - Intelligent Transportation System
ERT - Emergency Response Team	JAG - Judge Advocate General
ETZ - Extra Territorial Zone	JHA - Job Hazard Analysis
FAA - Federal Aviation Administration	JHWWTP - Jake Hands Wastewater Treatment Plant
FBI - Federal Bureau of Investigation	JPA - Joint Powers Agreement
FED - Federal grant	KLCB - Keep Las Cruces Beautiful
FEMA - Federal Emergency Management Agency	LAN - Local Area Network
FHWA - Federal Highway Administration	LC - Las Cruces
FLCM - Foundation for Las Cruces Museums	LCDT - Las Cruces Downtown
FLSA - Fair Labor Standards Act	LCFD - Las Cruces Fire Department
FMIS - Financial Management Information System	LCMC - Las Cruces Municipal Code
FTA - Federal Transit Administration	LCMNH - Las Cruces Museum of Natural History
FTE - Full Time Employee	LCPD - Las Cruces Police Department
FY - Fiscal Year	LCPS - Las Cruces Public Schools
GAAP - Generally Accepted Accounting Principles	LTD - Long Term Disability
GASB - Government Accounting Standards Board	MGRT - Municipal Gross Receipts Tax
GDP - Gross Domestic Product	MIS - Management Information Systems
GF - General Fund	MMC - Memorial Medical Center
GFAAG - General Fixed Asset Account Group	MOA - Museum of Art
GFOA - Government Finance Officers Association	MONAS - Museum of Nature and Science
GIS - Geographic Information System	MOU - Memorandum of Understanding
GLBTQ - Gay, Lesbian, Bisexual, Transgender, and Queer	MPB - Municipal Planning Board
GO - General Obligation	MPO - Metropolitan Planning Organization
GOW - Grant Overview Worksheet	MPRC - Mesilla Park Recreation Center
GPCD - Gallons Consumed Per Capita Per Day	MRC - Meersheidt Recreation Center
GRT - Gross Receipts Tax	MSA - Metropolitan Statistical Area
HAZMAT - Hazardous Materials	MUNIS - Municipal Information System
HIDTA - High Intensity Drug Traffic Area	MV - Mesilla Valley
HUD - Housing and Urban Development	MVD - Motor Vehicle Division
HVAC - Heating Ventilation and Air Conditioning	MVEDA - Mesilla Valley Economic Development Agency
ICIP - Infrastructure Capital Improvement Program	MVHFH - Mesilla Valley Habitat For Humanity
IMLS - Institute of Museum and Library Services	MVRDA - Mesilla Valley Regional Dispatch Authority



Acronyms



MVSC - Mesilla Valley Safety Council

NADBank - North American Development Bank

NAMI - National Alliance on Mental Illness

NCIC - National Crime Information Center

NCNMEDD-AAA - North Central New Mexico Economic
Development District-Agency on Aging

NMDOT - New Mexico Department of Transportation

NMED - New Mexico Environmental Department

NMFA - New Mexico Finance Authority

NMPRA - New Mexico Parks and Recreation Association

NMSHTD - New Mexico State Highway Transportation
Department

NMSU - New Mexico State University

NPDES - National Pollutant Discharge Elimination System

NSP - Neighborhood Stabilization Program

ODWI - Operation Driving While Intoxicated

OEM - Office of Emergency Management

O & M - Operating and Maintenance

OMB - Office of Management and Budget

PD - Police Department

PERA - Public Employee Retirement Association

PIF - Park Impact Fee

PIO - Public Information Office

PILT - Payment In Lieu of Taxes

PO - Purchase Order

PPP - Public-Private Partnership

PQI - Pavement Quality Index

PR - Purchase Request

PSN - Project Safe Neighborhoods

PT - Part-time

RFP - Request for Proposal

RGNGA - Rio Grande Natural Gas Association

ROW - Right of Way

RRM - Railroad Museum

RSVP - Retired Senior Volunteer Program

SAP - Sustainability Action Plan

SCADA - System Control and Data Acquisition

SCBA - Self-Contained Breathing Apparatus

SCSWA - South Central Solid Waste Authority

SAFER - Staffing for Adequate Fire and Emergency Response

SMART - Specific, Measurable, Achievable, Responsible
department, Time bound

SNMPC - Southern New Mexico Prevention Coalition
Foundation

SOP - Standard Operating Procedures

SSGRT - State Shared Gross Receipts Tax

STB - Severance Tax Bond

STEP - Sustained Traffic Enforcement Program

STO - Streets/Traffic

STOP - Safe Traffic Operations Program

SW - Solid Waste

SWOT - Strengths, Weaknesses, Opportunities, and Threats

TBD - To Be Determined

TBML - Thomas Branigan Memorial Library

THE - Transportation and Highway Enhancement

TIDD - Tax Increment Development District

TIF - Tax Increment Financing

TPE - Transportation Program Enhancement

VAF - Vehicle Acquisition Fund

VITA - Volunteer Income Tax Assistance

VOCA - Victims of Crime Act

VOIP - Voice Over Internet Protocol

WAVE - Wellness, Alcohol, and Violence Education program

WMIP - Water Management Improvement Project

WW - Wastewater

WWTP - Wastewater Treatment Plant



City of Las Cruces, New Mexico



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CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
General Fund Fund 1000	Government		General Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 20,618,146	19,159,489	19,159,489	22,493,960
Revenues				
Gross Receipts Tax	24,216,868	62,284,000	62,284,000	62,777,000
Hold Harmless Replacement Gross Receipts Tax	0	0	0	7,402,280
Public Safety Gross Receipts Tax	0	0	0	3,339,000
Property Taxes	9,861,432	9,947,385	9,947,385	10,150,630
Payment In Lieu of Property Tax	754,203	784,640	784,640	808,771
Franchise Fees	2,691,014	2,833,853	2,833,853	2,892,619
Payment In Lieu of Franchise Fees	1,136,736	1,216,800	1,216,800	1,253,304
Licenses, Fees & Permits	1,746,462	1,574,955	1,574,955	1,614,107
Fines & Forfeitures	741,164	768,820	768,820	778,083
Charges For Services	1,949,980	2,670,983	2,670,983	2,673,978
Administrative Transfers	2,946,156	3,124,106	3,124,106	3,237,545
All Other Revenues	(53,779)	842,901	842,901	816,114
Operating Transfers In	42,299,014	2,750,246	2,750,246	73,519
Total Revenues	88,289,250	88,798,689	88,798,689	97,816,950
TOTAL RESOURCES	\$ 108,907,396	107,958,178	107,958,178	120,310,910
Expenditures				
Legislative	734,950	850,776	800,480	800,480
Judicial	1,113,726	1,618,760	1,159,187	1,152,106
Administration	2,949,824	3,102,670	2,650,853	3,089,882
Legal	1,181,505	1,449,185	1,304,246	1,354,485
Human Resources	929,645	1,101,296	984,858	995,501
Financial Services	2,750,911	3,129,835	2,729,271	2,992,135
Information Technology	3,697,494	3,856,411	3,579,861	4,200,546
Transportation	4,721,569	5,324,166	4,694,096	5,088,702
Parks & Recreation	7,902,145	9,692,498	8,650,769	9,801,504
Community Development	2,770,678	3,564,097	3,088,241	3,294,135
Community & Cultural Services	5,249,293	5,599,277	4,765,978	5,524,301
Public Works	5,440,724	5,904,317	5,471,920	5,614,109
Las Cruces Police Department	19,837,211	22,722,000	21,843,725	24,470,359
Las Cruces Fire Department	9,708,710	9,986,350	9,839,118	11,852,522
Legislative Reserve	1,572,605	2,760,948	2,028,621	4,835,555
Operating Transfers Out	13,035,233	11,872,994	11,872,994	19,062,171
Total Expenditures	\$ 83,596,223	92,535,580	85,464,218	104,128,493
Accrual Adjustments	(6,151,684)	0	0	0
ENDING BALANCE	\$ 19,159,489	15,422,598	22,493,960	16,182,417
Required Reserve:				
State Required 1/12th	6,966,352	7,711,298	7,122,018	8,091,208
Local CLC 1/12th	6,966,352	7,711,298	7,122,018	8,091,208
UN-RESERVED BALANCE	\$ 5,226,785	2	8,249,924	1

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
General Fund Reserve Section	Government		General Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESERVES FOR:				
1. Salary Increases:				
610106 Reserve for Blue Collar Bargaining Unit Incr	\$ 0	33,916	0	34,182
610106 Reserve for Police Bargaining Unit Increases	0	157,567	0	163,089
610106 Reserve for Fire Bargaining Unit Increases	0	84,017	0	95,371
610106 Reserve for Non-Represented Increases	0	480,963	173,147	389,968
2. Services				
722190 Purchased Services	237,231	539,011	390,000	659,433
722190 City Contribution to Doña Ana Arts Council	40,000	60,000	60,000	60,000
722248 Admin Charge - GRT	818,015	802,000	802,000	1,112,574
722250 Admin Charge - County	97,411	99,474	99,474	101,506
722310 City Manager Contingency	65,779	100,000	100,000	1,835,432
3. Payments to Other Government Entities				
772900 Office of Emergency Management	51,286	80,000	80,000	80,000
772900 Council of Governments	0	14,000	14,000	14,000
4. Payments for Other Government Programs				
772900 Mesilla Valley Econ Development Alliance	200,000	200,000	200,000	200,000
705105 Low Income Utility Assistance Program	53,799	75,000	75,000	75,000
705110 Affordable Housing Impact Fee Assistance	9,084	35,000	35,000	15,000
Total Reserves	1,572,605	2,760,948	2,028,621	4,835,555
5. Transfers to Other Funds				
951005 Fund 1005 Engineering Services	(397,624)	312,398	312,398	500,000
951010 Fund 1010 Airport Operations	150,000	790,000	790,000	150,000
951200 Fund 1200 Vehicle Acquisition	2,876,992	286,538	286,538	3,500,000
951030 Fund 1030 Economic Development Program	0	0	0	1,000,000
952013 Fund 2013 Affordable Housing Trust	0	100,000	100,000	100,000
952421 Fund 2421 DWI Prevention	183	0	0	0
952440 Fund 2440 Prisoner Care	1,500,000	1,000,000	1,000,000	1,250,000
952490 Fund 2490 Judicial Education Fee	4,983	0	0	0
952715 Fund 2715 DLCP (Res 10-041)	50,000	70,000	70,000	70,000
953270 Fund 3270 2005 GRT Bonds	0	2,480,104	2,480,104	4,173,528
953282 Fund 3282 SSGRT Bonds	1,091,260	1,344,863	1,344,863	393,531
953284 Fund 3284 MGRT Improvement Bonds	196,771	426,414	426,414	274,362
953286 Fund 3286 20144 SSGRT Bonds	0	0	0	1,100,000
953623 Fund 3623 2008 GRT Bonds	0	644,861	644,861	622,576
953628 Fund 3628 2012 NMFA	0	280,489	280,489	309,316
953810 Fund 3810 Hud Section 108 (MONAS)	131,694	161,450	161,450	128,564
954001 Fund 4001 Facilities Imp Reserve (General)	600,000	50,000	50,000	2,000,000
965920 Fund 5920 Transit	1,383,944	1,383,944	1,383,944	875,000
966150 Fund 6150 Fleet Services	1,250,000	0	0	0
966320 Fund 6320 Employee Health	600,000	0	0	0
966340 Fund 6340 Liability Claims	1,078,000	0	0	0
772900-97410 Fund 7410 MVRDA	1,411,700	1,434,603	1,434,603	1,487,964
772900-97420 Fund 7420 Metro Narcotics	225,543	225,543	225,543	225,543
772900-97440 Fund 7440 Animal Service Center	881,787	881,787	881,787	901,787
Total Transfers Out	13,035,233	11,872,994	11,872,994	19,062,171
GRAND TOTAL RESERVE SECTION	\$ 14,607,838	14,633,942	13,901,615	23,897,726

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Engineering Services Fund 1005	Public Works		General Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ 126,724	63,657	63,657	131,247
Revenues				
Intergovernmental	774,693	1,176,183	1,176,180	1,050,000
Miscellaneous Revenues	395,560	5,000	5,000	10,000
Operating Transfers In	1,793,457	2,570,801	2,056,285	2,750,000
Total Revenues	<u>2,963,710</u>	<u>3,751,984</u>	<u>3,237,465</u>	<u>3,810,000</u>
TOTAL RESOURCES	<u>\$ 3,090,434</u>	<u>3,815,641</u>	<u>3,301,122</u>	<u>3,941,247</u>
Expenditures				
Public Works	3,090,437	3,769,875	3,169,875	3,796,476
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 3,090,437</u>	<u>3,769,875</u>	<u>3,169,875</u>	<u>3,796,476</u>
Accrual Adjustments	63,660	0	0	0
ENDING BALANCE	<u>\$ 63,657</u>	<u>45,766</u>	<u>131,247</u>	<u>144,771</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Airport Operations Fund 1010	Transportation		General Funds	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 610,579	159,156	159,156	556,224
Revenues				
Charges For Services	156,165	159,665	149,649	166,423
Miscellaneous Revenues	(511)	4,200	6,485	4,200
Operating Transfers In	150,000	910,000	910,000	150,000
Total Revenues	305,654	1,073,865	1,066,134	320,623
TOTAL RESOURCES	\$ 916,233	1,233,021	1,225,290	876,847
Expenditures				
Transportation	580,915	527,052	405,870	553,112
70B12 - REHAB TAXIWAY A FY12	113,418	0	0	0
70B13 - ELECTRONIC AIRPORT LAYOUT PLAN	4,391	0	0	0
70B16 - AIRPORT'S FUEL FARM	45,217	3,330	3,330	0
70B17 - NMDOT STATE AVIATION DIV MAINT GRNT	991	0	(3)	0
70B18 - FUEL FARM PHASE 2	0	537,292	237,292	300,000
70B19 - FY14 NMDOT AVIATION MAINTENANCE	0	1,000	1,000	0
Operating Transfers Out	21,577	21,577	21,577	21,577
Total Expenditures	\$ 766,509	1,090,251	669,066	874,689
Accrual Adjustments	9,432	0	0	0
ENDING BALANCE	\$ 159,156	142,770	556,224	2,158

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION	FUND TYPE		
Permit Services Fund 1015	Community Development	General Funds		
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 391,108	389,197	389,197	892
Revenues				
Licenses, Fees & Permits	(6,289)	0	0	0
Miscellaneous Revenues	3,832	0	60	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>(2,457)</u>	<u>0</u>	<u>60</u>	<u>0</u>
TOTAL RESOURCES	\$ <u>388,651</u>	<u>389,197</u>	<u>389,257</u>	<u>892</u>
Expenditures				
Operating Transfers Out	0	388,365	388,365	0
Total Expenditures	\$ <u>0</u>	<u>388,365</u>	<u>388,365</u>	<u>0</u>
Accrual Adjustments	546	0	0	0
ENDING BALANCE	\$ <u>389,197</u>	<u>832</u>	<u>892</u>	<u>892</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Software Fund 1020	Information Technology		General Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 56,365	44,172	44,172	31,550
Revenues				
Miscellaneous Revenues	(2,109)	0	578	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>(2,109)</u>	<u>0</u>	<u>578</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 54,256</u>	<u>44,172</u>	<u>44,750</u>	<u>31,550</u>
Expenditures				
Information Technology	13,200	56,365	13,200	31,550
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 13,200</u>	<u>56,365</u>	<u>13,200</u>	<u>31,550</u>
Accrual Adjustments	3,116	0	0	0
ENDING BALANCE	<u>\$ 44,172</u>	<u>(12,193)</u>	<u>31,550</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Economic Development Fund 1030	Administration		General Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Operating Transfers In	0	0	0	1,000,000
Total Revenues	0	0	0	1,000,000
TOTAL RESOURCES	\$ 0	0	0	1,000,000
Expenditures				
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	0	0	0
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	0	1,000,000

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
Vehicle Acquisition Fund 1200	Government		General Funds	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 4,923,355	6,501,262	6,501,262	4,226,110
Revenues				
Miscellaneous Revenues	(225,600)	60,000	103,062	60,000
Operating Transfers In	3,865,563	286,538	286,538	3,500,000
Total Revenues	<u>3,639,963</u>	<u>346,538</u>	<u>389,600</u>	<u>3,560,000</u>
TOTAL RESOURCES	\$ <u>8,563,318</u>	<u>6,847,800</u>	<u>6,890,862</u>	<u>7,786,110</u>
Expenditures				
Administration	1,698	86,047	0	528,543
Transportation	0	882,525	760,793	167,136
Parks & Recreation	131,407	210,345	146,395	269,862
Community & Cultural Services	0	47,250	39,009	0
Public Works	0	29,790	25,860	31,453
Las Cruces Police Department	1,532,157	390,542	391,444	920,245
Las Cruces Fire Department	0	826,875	413,953	73,124
Operating Transfers Out	716,356	887,298	887,298	462,673
Total Expenditures	\$ <u>2,381,618</u>	<u>3,360,672</u>	<u>2,664,752</u>	<u>2,453,036</u>
Accrual Adjustments	319,562	0	0	0
ENDING BALANCE	\$ <u>6,501,262</u>	<u>3,487,128</u>	<u>4,226,110</u>	<u>5,333,074</u>
Vehicles to be replaced				
Administration:				
2000 Chevy Cavalier				28,543
Vehicle Contingency funding				500,000
				528,543
Transportation				
1999 Dodge 1500				35,073
2000 Nova RTS				63,750
1997 Ford 3/4 ton				68,313
				167,136
Parks & Recreation				
1999 Dodge 2500				30,041
1995 GMC Sierra 1500				36,758
1999 Chevrolet 3500				41,814
1998 Brauer Turf Vac				12,000
1991 John Deere Flail Mower				11,500
1995 Toro 223 D				27,749
Portable Stage				110,000
				269,862
Public Works				
1991 Chevy Cheyenne 2500				31,453
				31,453
Police Department				
Nineteen (19) Crown Victorias				782,862
1998 Taurus				27,541
Two (2) Malibus				45,452
Two (2) Impalas				64,390
				920,245
Fire Department				
2005 Ford Excursion				49,300
2004 Chevy Impala				23,823
				73,123

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION	FUND TYPE		
GRT Income Fund 1500	Government	General Funds		
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 989,306	1,501,321	1,501,321	0
Revenues				
Gross Receipts Tax	11,080,626	0	0	0
State Shared Gross Receipts Tax	27,440,073	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>38,520,699</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	\$ <u>39,510,005</u>	<u>1,501,321</u>	<u>1,501,321</u>	<u>0</u>
Expenditures				
Operating Transfers Out	46,038,600	1,501,321	1,501,321	0
Total Expenditures	\$ <u>46,038,600</u>	<u>1,501,321</u>	<u>1,501,321</u>	<u>0</u>
Accrual Adjustments	<u>8,029,916</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	\$ <u>1,501,321</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Community Development Fund 2000	Community Development		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 29,949	50,265	50,265	179,164
Revenues				
Charges For Services	4,508	10,000	2,267	10,000
Miscellaneous Revenues	120,790	97,797	126,632	40,377
Federal Grants	882,705	2,143,137	700,880	2,637,162
Operating Transfers In	0	0	0	0
Total Revenues	1,008,003	2,250,934	829,779	2,687,539
TOTAL RESOURCES	\$ 1,037,952	2,301,199	880,044	2,866,703
Expenditures				
Community Development	0	10,000	0	10,000
CDBG				
10112 - CDBG PROGRAM ADMINISTRATION 2012	156,487	0	0	0
10113 - CDBG PROGRAM ADMINISTRATION 2013	0	164,019	90,564	123,622
10114 - CDBG PROGRAM ADMIN 2014	0	0	0	101,733
10210 - HOME REHABILITATION ADMIN 2010	0	0	0	967
10211 - HOME REHABILITATION ADMIN 2011	(2,842)	92,048	0	92,048
10212 - HOME REHABILITATION ADMIN 2012	146,214	30,295	3,519	216,415
10213 - HOME REHABILITATION ADMIN 2013	0	460,796	155,992	541,907
10214 - HOME REHABILITATION ADMIN 2014	0	0	0	483,172
10305 - LA CASA OPERATING	20,000	17,700	17,700	21,500
10306 - MV COMMUNITY OF HOPE	20,000	17,700	17,700	21,500
10307 - JARDIN DE LOS NINOS	20,000	17,700	17,700	21,500
10314 - MV COURT APPT SPEC ADVOCATES -VOL	20,000	0	0	0
10317 - ST LUKES - HMLS OPERATIONS	20,000	17,700	17,700	21,500
10322 - PUBLIC SERVICES ADMINISTRATION	22,803	14,783	0	14,783
10324 - AMISTAD FAMILY SERVICES	0	0	0	13,000
10325 - NM LEGAL AID	0	16,500	16,500	14,000
10411 - TDS REROOFS	40,000	0	0	0
10412 - PROP ACQ 2011	37,465	0	0	0
10413 - MVHFH PROP ACQ 2013	0	0	0	104,000
10534 - HR-ONTIVEROS, ELIZABETH 08-09 #1463	2,770	231	231	0
10547 - HR FINLEY, N#1508	75,938	0	0	0
10548 - HR GOLDEN, I #1507	78,271	0	0	0
10549 - HR-MARTINEZ, M #1511	6,973	0	0	0
10550 - MHR HINOJOSA, N #1570	4,321	0	0	0
10551 - MHR MCCOMMONS, L #1578	4,210	0	0	0
10552 - MHR GUTIERREZ, R #1560	5,373	0	0	0
10553 - MHR MURO, R #1556	4,653	0	0	0
10554 - MHR RAMIREZ, A #1543	3,257	0	0	0
10555 - MHR LUCAS #1572R	5,237	0	0	0
10556 - MHG ROMER #1589G	0	2,073	2,073	0
10557 - MHG PONCE #1598G	0	677	677	0
10558 - MHG VERELA #1611G	0	1,666	1,666	0
10559 - MHG BARRAZA #1602G	0	1,742	1,742	0
10560 - MHG CALDERON #1608G	0	1,873	1,873	0
10561 - MHG ARMENDEREZ #1592G	0	3,147	3,147	0
10562 - MHG ROSALES #1614G	0	1,928	1,928	0
10563 - MHG MERCEDES #1600G	0	538	538	0
10564 - MHG DELGADO #1596G	0	2,023	2,023	0
10565 - MHG MARTINEZ #1588G	0	606	606	0
10566 - MHG ELLEGE #1606G	0	1,670	1,670	0
10567 - MHG BUSTILLOS #1605G	0	1,937	1,937	0
10568 - HR VALENCIANO #1517	0	63,679	63,679	0
10569 - MHG ARMENDARIZ #1593G	0	426	426	0
10570 - MHG HINOJOSA #1591G	0	139	139	0

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
Community Development Fund 2000	Government		General Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
10571 - MHG PORTILLO #1601G	0	139	139	0
10572 - MHG CASANOVA #1609G	0	139	139	0
10573 - MHG RAMIREZ #1607G	0	147	147	0
10574 - HR SOLIS, #1577	0	25,076	21,869	0
10575 - HR TORRES, #1550	0	37,017	0	0
10576 - MHR DELGADO #1581	0	3,065	3,065	0
10577 - MHR HUBER #1617	0	3,486	0	0
10578 - MHR DAVIS #1618	0	2,857	2,857	0
10579 - MHR MCDANIEL #1622	0	4,583	4,583	0
10580 - MHR SELLERS #1624	0	5,324	5,324	0
60E13 - ST LUKES HVAC REHAB	0	55,000	0	55,000
61411 - COMMUNITY OF HOPE HUD 2008 HOME	22,404	0	0	0
11112 - HOME PROGRAM ADMINISTRATION 2012	32,000	0	0	0
11113 - HOME PROGRAM ADMINISTRATION 2013	0	46,698	46,698	46,698
11114 - HOME PROGRAM ADMINISTRATION 2014	0	0	0	44,608
11211 - CAA - CHDO SET ASIDE 2010	1,026	0	0	0
11212 - HFH 2011 CHDO SET ASIDE - PROP ACQ	35,000	91,600	43,104	20,780
11213 - TDS 2011 CHDO SET ASIDE - DPA	15,000	59,000	0	59,000
11312 - HFH 2011 CHDO OPERATING	8,000	9,000	9,000	0
11313 - TDS 2011 CHDO OPERATING	8,000	0	0	0
11407 - TIERRA DEL SOL - PROPERTY ACQ 2008	367	0	0	0
11409 - TBRA	28,446	0	0	0
11415 - SF HSG - CAA 2010	5,130	0	0	0
11416 - ALAMEDA 575 LIHTC	6,757	79,243	40,160	61,181
11417 - TDS 2011 DOWN PAYMENT ASST	7,500	30,000	11,250	22,500
11418 - HFH 2011 PROPERTY ACQUISITION	126,862	71,771	71,771	30,167
11419 - MVHABITAT-NON-C-PERM	0	301,250	19,044	234,507
11420 - TDS-NON-C-PERM	0	198,507	0	198,507
CDBG & Home Projects	60	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 987,682	1,967,498	700,880	2,574,595
Accrual Adjustments	(5)		0	0
ENDING BALANCE	\$ 50,265	333,701	179,164	292,108

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
HUD Projects Fund 2010	Community Development		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 3	1	1	0
Revenues				
Federal Grants	864,181	410,834	251,770	290,664
Operating Transfers In	0	0	0	0
Total Revenues	<u>864,181</u>	<u>410,834</u>	<u>251,770</u>	<u>290,664</u>
TOTAL RESOURCES	<u>\$ 864,184</u>	<u>410,835</u>	<u>251,771</u>	<u>290,664</u>
Expenditures				
Community Development				
12002 - HUD SHELTER PLUS CARE	96,157	110,924	72,893	103,580
12005 - NEIGHBORHOOD STABILIZATION PROG	0	52,376	17,771	41,508
12006 - HUD SHELTER PLUS CARE	58,896	174,107	56,943	145,576
12007 - HUD SUPPORTIVE HOUSING 2009	57,735	0	0	0
12008 - HUD - BEDI MONAS	651,395	73,427	104,164	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 864,183</u>	<u>410,834</u>	<u>251,771</u>	<u>290,664</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1</u>	<u>1</u>	<u>0</u>	<u>0</u>

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
NSP - HUD Fund 2012	Community Development		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 63,932	35,869	35,869	0
Revenues				
Miscellaneous Revenues	137,254	370,000	0	170,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>137,254</u>	<u>370,000</u>	<u>0</u>	<u>170,000</u>
TOTAL RESOURCES	\$ <u>201,186</u>	<u>405,869</u>	<u>35,869</u>	<u>170,000</u>
Expenditures				
Community Development				
12005 - NEIGHBORHOOD STABILIZATION PROG	165,317	370,000	35,869	170,000
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ <u>165,317</u>	<u>370,000</u>	<u>35,869</u>	<u>170,000</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	\$ <u>35,869</u>	<u>35,869</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Affordable Housing Trust Fund 2013	Community Development		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	300,000
Revenues				
Operating Transfers In	0	300,000	300,000	100,000
Total Revenues	0	300,000	300,000	100,000
TOTAL RESOURCES	\$ 0	300,000	300,000	400,000
Expenditures				
Community Development	0	0	0	300,000
11901 - AHP - CROSSTOWNSTAT '13	0	200,000	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	200,000	0	300,000
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	100,000	300,000	100,000

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
MPO Urban Transportation Fund 2090	Community Development		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
State Grants	266,476	714,327	308,926	265,388
Local Grants	0	15,843	15,843	15,843
Operating Transfers In	0	0	0	0
Total Revenues	<u>266,476</u>	<u>730,170</u>	<u>324,769</u>	<u>281,231</u>
TOTAL RESOURCES	<u>\$ 266,476</u>	<u>730,170</u>	<u>324,769</u>	<u>281,231</u>
Expenditures				
Community Development				
30100 - SAFE ROUTES TO SCHOOL	52,982	64,281	9,764	0
30105 - MPO PLANNING SEC 134 PL 2005	159,684	526,074	250,785	201,424
30205 - MPO MULTIMODAL PLANNING 2005	24,923	80,898	38,684	52,442
30305 - MPO TRAFFIC COUNT PROGRAM 2005	28,887	58,917	25,536	27,365
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 266,476</u>	<u>730,170</u>	<u>324,769</u>	<u>281,231</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Recreation Projects Fund 2130	Parks & Recreation		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 99,502	106,424	106,424	95,396
Revenues				
Auto License - State Shared	1,950	5,000	1,388	2,000
Charges For Services	3,150	15,000	0	10,000
Miscellaneous Revenues	(3,957)	0	1,703	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,143</u>	<u>20,000</u>	<u>3,091</u>	<u>12,000</u>
TOTAL RESOURCES	<u>\$ 100,645</u>	<u>126,424</u>	<u>109,515</u>	<u>107,396</u>
Expenditures				
Parks & Recreation	0	70,000	14,119	30,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>70,000</u>	<u>14,119</u>	<u>30,000</u>
Accrual Adjustments	<u>5,779</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 106,424</u>	<u>56,424</u>	<u>95,396</u>	<u>77,396</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
State Library Resources Grant (G.O. Bond) Fund 2140	Community & Cultural Services		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
State Grants	129,194	33,748	33,747	244,499
Operating Transfers In	0	0	0	0
Total Revenues	<u>129,194</u>	<u>33,748</u>	<u>33,747</u>	<u>244,499</u>
TOTAL RESOURCES	<u>\$ 129,194</u>	<u>33,748</u>	<u>33,747</u>	<u>244,499</u>
Expenditures				
21010 - NM STATE LIBRARY AID FY13	129,194	33,748	33,747	0
21G12 - LIBRARY GO BOND 2012	0	0	0	244,499
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 129,194</u>	<u>33,748</u>	<u>33,747</u>	<u>244,499</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Older Americans Act Fund 2171	Community & Cultural Services		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 63,594	0	0	0
Revenues				
Charges For Services	200,228	209,500	209,500	192,408
Federal Grants	194,431	194,836	194,836	202,104
State Grants	359,025	401,740	401,740	341,810
Operating Transfers In	0	0	0	0
Total Revenues	<u>753,684</u>	<u>806,076</u>	<u>806,076</u>	<u>736,322</u>
TOTAL RESOURCES	<u>\$ 817,278</u>	<u>806,076</u>	<u>806,076</u>	<u>736,322</u>
Expenditures				
Community & Cultural Services				
30600 - NCNMEDD AAA MEALS/TRANSP TITLE III	817,278	0	0	0
3614A - CONGREGATE IIIC1	0	354,945	354,945	0
3614B - HOME DELIVERED IIIC2	0	313,275	313,275	0
3614C - HEALTH PROMOTION IIID	0	30,000	30,000	0
3614D - HOME CARE	0	49,389	49,389	0
3614F - CAREGIVER SUPPORT IIIE	0	53,967	53,967	0
3614G - GRANDPARENTS	0	4,500	4,500	0
3615A - CONGREGATE 111C1	0	0	0	319,283
3615B - HOME DELIVERED 111C2	0	0	0	318,275
3615D - HOME CARE	0	0	0	44,389
3615F - CAREGIVER SUPPORT 111E	0	0	0	52,375
3615G - GRANDPARENTS	0	0	0	2,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 817,278</u>	<u>806,076</u>	<u>806,076</u>	<u>736,322</u>
Accrual Adjustments		0	0	0
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Cash in Lieu of Commodities/NSIP Fund 2172	Community & Cultural Services		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
State Grants	180,018	171,272	171,272	171,272
Operating Transfers In	0	0	0	0
Total Revenues	<u>180,018</u>	<u>171,272</u>	<u>171,272</u>	<u>171,272</u>
TOTAL RESOURCES	<u>\$ 180,018</u>	<u>171,272</u>	<u>171,272</u>	<u>171,272</u>
Expenditures				
Community & Cultural Services				
30600 - NCNMEDD AAA MEALS/TRANSP TITLE III	180,018	0	0	0
3714A - CONGREGATE III C1 COMMODITIES	0	66,967	66,967	0
3714B - HOME DELIVERED III C2 COMMODITIES	0	104,305	104,305	0
3715A - CONGREGATE 111 C1 COMMODITIES	0	0	0	66,967
3715B - HOME DELIVERED 111 C2 COMMODITIES	0	0	0	104,305
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 180,018</u>	<u>171,272</u>	<u>171,272</u>	<u>171,272</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Retired Senior Volunteer Program (RSVP) Fund 2173	Community & Cultural Services		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Federal Grants	39,146	39,282	39,282	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>39,146</u>	<u>39,282</u>	<u>39,282</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 39,146</u>	<u>39,282</u>	<u>39,282</u>	<u>0</u>
Expenditures				
Community & Cultural Services				
14000 - RETIRED & SENIOR VOLUNTEER PROGRAM	26,991	0	0	0
1414H - RETIRED & VOLUNTEER SENIOR PROGRAM	12,155	39,282	39,282	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 39,146</u>	<u>39,282</u>	<u>39,282</u>	<u>0</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Fire Fund 2300	Fire		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 185,821	198,283	198,283	182,929
Revenues				
Miscellaneous Revenues	(18,667)	14,000	15,044	14,000
State Grants	418,243	860,419	491,904	594,226
Operating Transfers In	0	0	0	0
Total Revenues	<u>399,576</u>	<u>874,419</u>	<u>506,948</u>	<u>608,226</u>
TOTAL RESOURCES	<u>\$ 585,397</u>	<u>1,072,702</u>	<u>705,231</u>	<u>791,155</u>
Expenditures				
Las Cruces Fire Department	371,317	867,366	486,633	594,226
33010 - 2011 FIRE APPARATUS NMFA LOAN	4,613	0	0	0
33012 - 2012 FEMA DHS EQUIPMENT GRANT	20,618	28,511	28,511	0
33017 - NM FIRE SCBA EQUIPMENT FY13	21,694	3,166	3,166	0
33018 - FEMA/DHS Fire Prevention & Safety	0	7,800	3,992	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 418,242</u>	<u>906,843</u>	<u>522,302</u>	<u>594,226</u>
Accrual Adjustments	<u>31,128</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 198,283</u>	<u>165,859</u>	<u>182,929</u>	<u>196,929</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Firefighters Grant Fund Fund 2301	Fire		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Federal Grants	500,199	569,691	569,691	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>500,199</u>	<u>569,691</u>	<u>569,691</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 500,199</u>	<u>569,691</u>	<u>569,691</u>	<u>0</u>
Expenditures				
Las Cruces Fire Department				
33011 - FEMA - SAFER FY12	497,649	538,491	538,491	0
33015 - DHS&EM HAZMAT CHALLENGE REIMBURSEME	2,550	0	0	0
33018 - FEMA/DHS Fire Prevention & Safety	0	31,200	31,200	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 500,199</u>	<u>569,691</u>	<u>569,691</u>	<u>0</u>
Accrual Adjustments		0	0	0
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Emergency Medical Services Fund 2303	Fire		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 8,844	366	366	366
Revenues				
Miscellaneous Revenues	78	0	104	0
State Grants	19,577	20,000	12,517	20,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>19,655</u>	<u>20,000</u>	<u>12,621</u>	<u>20,000</u>
TOTAL RESOURCES	<u>\$ 28,499</u>	<u>20,366</u>	<u>12,987</u>	<u>20,366</u>
Expenditures				
Las Cruces Fire Department	28,391	20,000	12,621	20,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 28,391</u>	<u>20,000</u>	<u>12,621</u>	<u>20,000</u>
Accrual Adjustments	<u>258</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 366</u>	<u>366</u>	<u>366</u>	<u>366</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Police Fund 2400	Police		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ (0)	0	0	0
Revenues				
Federal Grants	246,256	562,409	127,365	129,087
State Grants	2,101	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>248,357</u>	<u>562,409</u>	<u>127,365</u>	<u>129,087</u>
TOTAL RESOURCES	<u>\$ 248,357</u>	<u>562,409</u>	<u>127,365</u>	<u>129,087</u>
Expenditures				
Las Cruces Police Department				
37015 - SUBSTANCE ABUSE AND MENTAL HEALTH	2,169	13,591	8,963	4,628
37020 - PEDESTRIAN SAFETY ENFORCMT BLITZES	2,101	0	0	0
37302 - FY11 PROJECT SAFE NEIGHBORHOOD	0	8,279	0	0
37303 - 11-PSN-LCPD-SFY12	0	8,000	0	0
37309 - AFTER SCHOOL PROGRAM	83,474	30,389	22,340	8,049
37310 - FEDERAL BUREAU OF INVESTIGATIONS	30,282	78,704	4,202	0
37311 - DOMESTIC HIGHWAY ENFORCEMENT	0	3,102	0	0
37312 - HOMELAND SECURITY ICE	10,727	0	2,443	0
37315 - NM HOMELAND SECURITY THRU DASO	68,737	199,406	0	0
37316 - NM HOMELAND SECURITY THRU DASO	40,444	15,111	0	0
37317 - NM HOMELAND SECURITY THRU DASO 14	0	62,500	8,690	53,810
37320 - US MARSHALS	10,179	7,315	7,315	0
37514 - FBI TASK FORCE FY14	0	86,012	39,978	46,034
37515 - FBI OCDETF FY14	0	50,000	33,434	16,566
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 248,357</u>	<u>562,409</u>	<u>127,365</u>	<u>129,087</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Police Protection Fund 2401	Police		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 11,278	13,270	13,270	0
Revenues				
Miscellaneous Revenues	1,992	1,000	1,420	1,200
State Grants	130,907	141,600	153,349	141,600
Operating Transfers In	0	0	0	0
Total Revenues	<u>132,899</u>	<u>142,600</u>	<u>154,769</u>	<u>142,800</u>
TOTAL RESOURCES	<u>\$ 144,177</u>	<u>155,870</u>	<u>168,039</u>	<u>142,800</u>
Expenditures				
Las Cruces Police Department	130,907	149,094	168,039	142,800
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 130,907</u>	<u>149,094</u>	<u>168,039</u>	<u>142,800</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 13,270</u>	<u>6,776</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Court Awarded Funds Fund 2402	Police		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 401,353	359,347	359,347	324,935
Revenues				
Fines & Forfeitures	112,673	15,000	20,979	15,000
Miscellaneous Revenues	0	5,000	6,090	5,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>112,673</u>	<u>20,000</u>	<u>27,069</u>	<u>20,000</u>
TOTAL RESOURCES	<u>\$ 514,026</u>	<u>379,347</u>	<u>386,416</u>	<u>344,935</u>
Expenditures				
Las Cruces Police Department	154,679	142,200	61,481	142,200
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 154,679</u>	<u>142,200</u>	<u>61,481</u>	<u>142,200</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 359,347</u>	<u>237,147</u>	<u>324,935</u>	<u>202,735</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Victims Assistance Fund 2405	Police		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Federal Grants	30,450	30,450	30,450	30,450
Operating Transfers In	0	0	0	0
Total Revenues	<u>30,450</u>	<u>30,450</u>	<u>30,450</u>	<u>30,450</u>
TOTAL RESOURCES	<u>\$ 30,450</u>	<u>30,450</u>	<u>30,450</u>	<u>30,450</u>
Expenditures				
Las Cruces Police Department				
37404 - VICTIMS OF CRIME ACT (VOCA) 2013	30,450	0	0	0
37405 - VICTIMS OF CRIME ACT (VOCA) 2014	0	9,242	9,292	30,450
37406 - VICTIMS OF CRIME ACT (VOCA) 2014-2	0	21,208	21,158	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 30,450</u>	<u>30,450</u>	<u>30,450</u>	<u>30,450</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Keep Las Cruces Beautiful Fund 2410	Police		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	204	204	204
Revenues				
Miscellaneous Revenues	184	0	0	0
Local Grants	38,858	47,900	23,889	42,900
Operating Transfers In	0	0	0	0
Total Revenues	<u>39,042</u>	<u>47,900</u>	<u>23,889</u>	<u>42,900</u>
TOTAL RESOURCES	<u>\$ 39,042</u>	<u>48,104</u>	<u>24,093</u>	<u>43,104</u>
Expenditures				
Las Cruces Police Department				
20573 - KLCB FY12	(20)	0	0	0
20574 - LOWE'S COMMUNITY IMPVMT PHASE I	5,000	0	0	0
20575 - KLCB FY13	33,859	0	0	0
20576 - KAB/UPS TREES FY 14	0	5,000	5,000	0
20577 - KLCB FY14	0	42,900	18,889	42,900
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 38,839</u>	<u>47,900</u>	<u>23,889</u>	<u>42,900</u>
Accrual Adjustments	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 204</u>	<u>204</u>	<u>204</u>	<u>204</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Juvenile Citation Program Fund 2412	Parks & Recreation		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
State Grants	256,583	296,256	262,520	331,136
Operating Transfers In	0	0	0	0
Total Revenues	<u>256,583</u>	<u>296,256</u>	<u>262,520</u>	<u>331,136</u>
TOTAL RESOURCES	<u>\$ 256,583</u>	<u>296,256</u>	<u>262,520</u>	<u>331,136</u>
Expenditures				
Parks & Recreation				
150B1 - CLC-Juvenile Citation Program CYFD 2014	0	0	0	191,136
150B2 - FYI-Juvenile Assessment Center CYFD 2014	0	0	0	140,000
Community Development				
15001 - JUVENILE CITATION CYF 2008	63,853	0	0	0
15002 - JUVENILE CITATION CYF 2008 DREAM CE	40,421	0	0	0
15004 - JUVENILE CITATION CONTINUUM COORD	721	0	0	0
150A1 - JUVENILE CITATION OF CYF 2013	95,905	0	0	0
150A2 - JUVENILE CITATION CYF 2013 DREAM CE	52,304	0	0	0
150A4 - JUVENILE CITATION CONT COORD 2013	3,379	0	0	0
150B1 - CLC-Juvenile Citation Program CYFD 2014	0	191,136	165,698	0
150B2 - FYI-Juvenile Assessment Center CYFD 2014	0	105,120	96,822	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 256,583</u>	<u>296,256</u>	<u>262,520</u>	<u>331,136</u>
Accrual Adjustments	0	0	0	0
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
DWI Prevention Fund 2421	Judicial		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ (183)	1,049	1,049	1,049
Revenues				
Fines & Forfeitures	3,407	4,700	4,700	4,700
Operating Transfers In	183	0	0	0
Total Revenues	<u>3,590</u>	<u>4,700</u>	<u>4,700</u>	<u>4,700</u>
TOTAL RESOURCES	<u>\$ 3,407</u>	<u>5,749</u>	<u>5,749</u>	<u>5,749</u>
Expenditures				
Judicial	2,358	4,700	4,700	4,700
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 2,358</u>	<u>4,700</u>	<u>4,700</u>	<u>4,700</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,049</u>	<u>1,049</u>	<u>1,049</u>	<u>1,049</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
STEP Grant Fund 2422	Police		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
State Grants	16,907	33,796	13,543	18,011
Operating Transfers In	0	0	0	0
Total Revenues	<u>16,907</u>	<u>33,796</u>	<u>13,543</u>	<u>18,011</u>
TOTAL RESOURCES	<u>\$ 16,907</u>	<u>33,796</u>	<u>13,543</u>	<u>18,011</u>
Expenditures				
Las Cruces Police Department				
37019 - STEP GRANT FY 2011	0	2,242	0	0
37132 - 100 DAYS AND NIGHTS OF SUMMER 2012	13,756	0	0	0
37133 - 100 DAYS/NIGHTS OF SUMMER FY13	3,151	13,543	13,543	0
37134 - 100 DAYS/NIGHTS OF SUMMER FY14	0	18,011	0	18,011
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 16,907</u>	<u>33,796</u>	<u>13,543</u>	<u>18,011</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Traffic Safety Education Fund 2423	Police		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 34,440	31,879	31,879	33,165
Revenues				
Fines & Forfeitures	29,807	35,000	23,720	35,000
Miscellaneous Revenues	(1,102)	1,500	584	1,500
Operating Transfers In	0	0	0	0
Total Revenues	<u>28,705</u>	<u>36,500</u>	<u>24,304</u>	<u>36,500</u>
TOTAL RESOURCES	<u>\$ 63,145</u>	<u>68,379</u>	<u>56,183</u>	<u>69,665</u>
Expenditures				
Las Cruces Police Department	33,001	43,000	23,018	55,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 33,001</u>	<u>43,000</u>	<u>23,018</u>	<u>55,000</u>
Accrual Adjustments	1,735	0	0	0
ENDING BALANCE	<u>\$ 31,879</u>	<u>25,379</u>	<u>33,165</u>	<u>14,665</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION	FUND TYPE		
Traffic Safety Bureau Enforcement Grant Fund 2424	Police	Special Revenue Funds		
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 1,546	1,546	1,546	1,546
Revenues				
State Grants	119,306	225,499	65,962	86,203
Operating Transfers In	0	0	0	0
Total Revenues	<u>119,306</u>	<u>225,499</u>	<u>65,962</u>	<u>86,203</u>
TOTAL RESOURCES	\$ <u>120,852</u>	<u>227,045</u>	<u>67,508</u>	<u>87,749</u>
Expenditures				
Las Cruces Police Department				
37018 - FUNDS FROM MVSC	0	1,546	0	1,546
37022 - COMMUNITY DWI PROGRAM FY12	0	9,000	0	0
37023 - OPERATION BUCKLE DOWN FY12	1,533	3,307	0	0
37025 - DWI GRANT FY12	19,080	0	0	0
37027 - COMMUNITY DWI GRANT FY13	5,275	0	0	0
37028 - ODWI FY13	77,416	75,159	32,987	0
37029 - OPERATION BUCKLE DOWN FY13	16,002	14,642	2,632	0
37031 - OPERATION DWI FY 14	0	98,835	27,806	71,029
37032 - OPERATION BUCKLE DOWN FY14	0	17,711	2,537	15,174
37206 - CLICK IT OR TICKET	0	6,845	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ <u>119,306</u>	<u>227,045</u>	<u>65,962</u>	<u>87,749</u>
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ <u>1,546</u>	<u>0</u>	<u>1,546</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Safe Traffic Operations Program (STOP) Fund 2430	Transportation		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 507,597	384,245	384,245	163,992
Revenues				
Fines & Forfeitures	1,451,381	1,547,168	543,791	0
Charges For Services	(575,141)	(708,227)	(248,924)	0
Miscellaneous Revenues	(3,306)	0	3,239	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>872,934</u>	<u>838,941</u>	<u>298,106</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 1,380,531</u>	<u>1,223,186</u>	<u>682,351</u>	<u>163,992</u>
Expenditures				
Legal	0	20,000	0	0
Financial Services	0	6,000	0	0
Transportation	218,954	400,000	2,062	0
Las Cruces Police Department	785,369	786,268	516,297	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,004,323</u>	<u>1,212,268</u>	<u>518,359</u>	<u>0</u>
Accrual Adjustments	<u>8,037</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 384,245</u>	<u>10,918</u>	<u>163,992</u>	<u>163,992</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Prisoner Care Fund 2440	Judicial/Police		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,677,710	1,735,563	1,735,563	2,464,578
Revenues				
Fines & Forfeitures	239,784	232,325	216,553	232,325
Miscellaneous Revenues	(83,316)	20,000	34,884	20,000
Operating Transfers In	1,500,000	1,000,000	1,500,000	1,250,000
Total Revenues	<u>1,656,468</u>	<u>1,252,325</u>	<u>1,751,437</u>	<u>1,502,325</u>
TOTAL RESOURCES	<u>\$ 3,334,178</u>	<u>2,987,888</u>	<u>3,487,000</u>	<u>3,966,903</u>
Expenditures				
Judicial	1,558,423	2,180,590	918,890	2,180,590
Las Cruces Police Department	160,489	270,000	103,532	270,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,718,912</u>	<u>2,450,590</u>	<u>1,022,422</u>	<u>2,450,590</u>
Accrual Adjustments	<u>120,297</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,735,563</u>	<u>537,298</u>	<u>2,464,578</u>	<u>1,516,313</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Public Safety Impact Fees Fund 2450	Fire/Police		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 263,853	661,502	661,502	1,017,725
Revenues				
Charges For Services	390,547	315,000	343,377	315,000
Miscellaneous Revenues	(25,424)	0	12,846	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>365,123</u>	<u>315,000</u>	<u>356,223</u>	<u>315,000</u>
TOTAL RESOURCES	<u>\$ 628,976</u>	<u>976,502</u>	<u>1,017,725</u>	<u>1,332,725</u>
Expenditures				
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	32,526	0	0	0
ENDING BALANCE	<u>\$ 661,502</u>	<u>976,502</u>	<u>1,017,725</u>	<u>1,332,725</u>

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
Department of Justice Programs Fund 2470	Police		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 13,400	2,560	2,560	2,560
Revenues				
Federal Grants	206,174	518,857	85,216	350,850
State Grants	1,005	0	0	0
Local Grants	9,145	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	216,324	518,857	85,216	350,850
TOTAL RESOURCES	\$ 229,724	521,417	87,776	353,410
Expenditures				
Las Cruces Police Department	43,252	71,982	22,421	71,982
13224 - 2009 BYRNE JAG GRANT	6,682	0	0	0
13225 - 2009 BYRNE GRANT DASO	3,951	0	0	0
13226 - 2010 EDWARD BYRNE MEMORIAL CLC	47,369	50,578	4,926	0
13227 - 2010 EDWARD BYRNE MEMORIAL DASO	0	214	0	0
13229 - BYRNE JAG FY13 - CLC	41,712	36,664	0	0
13230 - BYRNE JAG FY13 - DASO	7,900	27,604	28,022	0
13231 - BYRNE JAG FY14 - CLC	0	38,554	22,280	16,274
37004 - COPS TECHNOLOGY 2007	69,855	237,369	0	237,369
37013 - 2009 DOJ AWARD G8697	0	20,100	0	0
37121 - COMMUNITY POLICING ENHANCEMENT FY13	6,443	35,792	7,567	25,225
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 227,164	518,857	85,216	350,850
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 2,560	2,560	2,560	2,560

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Vehicle Forfeiture Fund 2472	Police		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 130,967	141,505	141,505	181,908
Revenues				
Fines & Forfeitures	86,475	60,000	74,124	60,000
Miscellaneous Revenues	95,315	2,000	83,583	2,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>181,790</u>	<u>62,000</u>	<u>157,707</u>	<u>62,000</u>
TOTAL RESOURCES	<u>\$ 312,757</u>	<u>203,505</u>	<u>299,212</u>	<u>243,908</u>
Expenditures				
Las Cruces Police Department	176,621	125,000	117,304	126,047
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 176,621</u>	<u>125,000</u>	<u>117,304</u>	<u>126,047</u>
Accrual Adjustments	<u>5,369</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 141,505</u>	<u>78,505</u>	<u>181,908</u>	<u>117,861</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Judicial Education Fees Fund 2490	Judicial		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ (4,983)	429	429	4,390
Revenues				
Fines & Forfeitures	33,438	35,000	31,606	35,000
Operating Transfers In	4,983	0	0	0
Total Revenues	<u>38,421</u>	<u>35,000</u>	<u>31,606</u>	<u>35,000</u>
TOTAL RESOURCES	<u>\$ 33,438</u>	<u>35,429</u>	<u>32,035</u>	<u>39,390</u>
Expenditures				
Judicial	33,009	35,000	27,645	35,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 33,009</u>	<u>35,000</u>	<u>27,645</u>	<u>35,000</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 429</u>	<u>429</u>	<u>4,390</u>	<u>4,390</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Court Automation Fund 2491	Judicial		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 447,628	451,059	451,059	437,103
Revenues				
Fines & Forfeitures	118,179	157,978	108,771	157,978
Miscellaneous Revenues	7,920	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>126,099</u>	<u>157,978</u>	<u>108,771</u>	<u>157,978</u>
TOTAL RESOURCES	<u>\$ 573,727</u>	<u>609,037</u>	<u>559,830</u>	<u>595,081</u>
Expenditures				
Judicial	122,668	242,000	122,727	242,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 122,668</u>	<u>242,000</u>	<u>122,727</u>	<u>242,000</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 451,059</u>	<u>367,037</u>	<u>437,103</u>	<u>353,081</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Equipment Grants Fund 2500	Various		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Federal Grants	157,325	242,419	161,514	80,905
State Grants	26,532	72,905	72,905	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>183,857</u>	<u>315,324</u>	<u>234,419</u>	<u>80,905</u>
TOTAL RESOURCES	<u>\$ 183,857</u>	<u>315,324</u>	<u>234,419</u>	<u>80,905</u>
Expenditures				
Las Cruces Fire Department				
33012 - 2012 FEMA DHS EQUIPMENT GRANT	157,325	242,419	161,514	80,905
33017 - NM FIRE SCBA EQUIPMENT FY13	26,532	72,905	72,905	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 183,857</u>	<u>315,324</u>	<u>234,419</u>	<u>80,905</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Street Maintenance Operations Fund 2600	Transportation/Public Works		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 532,362	396,406	396,406	154,743
Revenues				
Gross Receipts Tax	1,098,281	6,626,000	6,626,000	6,715,000
Miscellaneous Revenues	(14,932)	1,000	1,000	9,000
Operating Transfers In	450,000	0	0	0
Total Revenues	<u>1,533,349</u>	<u>6,627,000</u>	<u>6,627,000</u>	<u>6,724,000</u>
TOTAL RESOURCES	<u>\$ 2,065,711</u>	<u>7,023,406</u>	<u>7,023,406</u>	<u>6,878,743</u>
Expenditures				
Transportation	587,022	824,593	774,593	716,252
Public Works	47,569	2,966,640	2,861,897	3,180,000
Operating Transfers Out	0	3,232,173	3,232,173	2,982,491
Total Expenditures	<u>\$ 634,591</u>	<u>7,023,406</u>	<u>6,868,663</u>	<u>6,878,743</u>
Accrual Adjustments	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,431,119</u>	<u>0</u>	<u>154,743</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Flood Control Operations Fund 2650	Transportation/Public Works		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	193,200	193,200	819,366
Revenues				
Property Taxes	152,957	4,112,696	4,112,696	4,236,077
Miscellaneous Revenues	(3,644)	3,000	3,000	3,000
Operating Transfers In	800,000	0	0	0
Total Revenues	<u>949,313</u>	<u>4,115,696</u>	<u>4,115,696</u>	<u>4,239,077</u>
TOTAL RESOURCES	<u>\$ 949,313</u>	<u>4,308,896</u>	<u>4,308,896</u>	<u>5,058,443</u>
Expenditures				
Transportation	749,254	793,818	793,818	864,609
Public Works	11,430	238,690	238,690	612,444
Operating Transfers Out	0	2,767,995	2,457,022	3,581,390
Total Expenditures	<u>\$ 760,684</u>	<u>3,800,503</u>	<u>3,489,530</u>	<u>5,058,443</u>
Accrual Adjustments	<u>(3)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 188,626</u>	<u>508,393</u>	<u>819,366</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Health Services Fund 2700	Community Development		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 19,486	20,337	20,337	40,706
Revenues				
Miscellaneous Revenues	(1,537)	900	819	900
Operating Transfers In	300,000	300,000	300,000	300,000
Total Revenues	<u>298,463</u>	<u>300,900</u>	<u>300,819</u>	<u>300,900</u>
TOTAL RESOURCES	<u>\$ 317,949</u>	<u>321,237</u>	<u>321,156</u>	<u>341,606</u>
Expenditures				
Legislative	0	0	0	0
10901 - LA CLINICA DE FAMILIA 2008	28,550	28,550	28,550	23,250
10902 - EL CALDITO SOUP KITCHEN	28,550	28,550	28,550	23,250
10903 - LA PINON SANE PROGRAM	28,550	28,550	28,550	23,250
10906 - CASA DE PEREGRINOS 2008	28,550	28,550	28,550	23,250
10915 - BIG BROS/BIG SISTERS - SCHOOL & COM	28,550	28,550	28,550	0
10922 - JARDIN DE LOS NINOS	0	0	0	23,250
10923 - SNM DIABETES OUTREACH	0	0	0	21,750
10924 - MV COMM OF HOPE	28,550	57,050	37,550	23,250
10930 - MV CASA-CHILDREN FIRST PROGRAM	14,500	14,500	14,500	23,250
10931 - TRESKO - EVALUATION & ASSESSMENT	0	0	0	11,250
10933 - LA CASA/FAMILY SERVICES	28,550	28,550	28,550	23,250
10934 - NM GLBTQ CENTER	28,502	50	0	0
10936 - ST LUKE'S	28,550	28,550	28,550	23,250
10937 - ROADRUNNER FOOD BANK	28,550	28,550	28,550	23,250
10938 - INTERNATIONAL AIDS EMPOWERMENT	0	0	0	11,250
10939 - BOYS AND GIRLS CLUB	0	0	0	23,250
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 299,952</u>	<u>300,000</u>	<u>280,450</u>	<u>300,000</u>
Accrual Adjustments	<u>2,340</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 20,337</u>	<u>21,237</u>	<u>40,706</u>	<u>41,606</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Telshor Facility Fund 2705	Legislative		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 29,135,927	29,460,519	29,460,519	29,655,753
Revenues				
Miscellaneous Revenues	2,199,823	1,100,000	495,234	1,100,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>2,199,823</u>	<u>1,100,000</u>	<u>495,234</u>	<u>1,100,000</u>
TOTAL RESOURCES	<u>\$ 31,335,750</u>	<u>30,560,519</u>	<u>29,955,753</u>	<u>30,755,753</u>
Expenditures				
Operating Transfers Out	300,000	300,000	300,000	300,000
Total Expenditures	<u>\$ 300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Accrual Adjustments	<u>(1,575,231)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 29,460,519</u>	<u>30,260,519</u>	<u>29,655,753</u>	<u>30,455,753</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Convention and Visitors Bureau Fund 2710	Community and Cultural Services		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 2,581,983	3,460,369	3,460,369	3,012,343
Revenues				
Lodgers Tax	188,721	2,010,479	2,010,479	2,060,741
Charges For Services	2,445	3,500	2,809	3,500
Miscellaneous Revenues	(100,350)	30,000	58,868	40,000
State Grants	(4,900)	0	0	0
Operating Transfers In	2,493,737	0	0	0
Total Revenues	<u>2,579,653</u>	<u>2,043,979</u>	<u>2,072,156</u>	<u>2,104,241</u>
TOTAL RESOURCES	<u>\$ 5,161,636</u>	<u>5,504,348</u>	<u>5,532,525</u>	<u>5,116,584</u>
Expenditures				
Community & Cultural Services				
Convention & Visitors Bureau	1,798,542	1,001,311	976,188	301,763
CVB01 - Administration	0	143,669	143,669	159,849
CVB02 - SALES / SERVICES	0	425,768	402,325	537,009
CVB03 - MEDIA	0	789,871	789,871	873,562
CVB04 - CONVENTIONS	0	101,900	62,621	210,741
CVB05 - TOURISM	0	40,450	26,570	104,266
CVB06 - SPORTS	0	45,800	37,185	144,681
CVB07 - FILM	0	6,250	1,000	0
CVB08 - LOCAL	0	1,250	150	0
60503 - LAS CRUCES CONVENTION CENTER-NMFA	0	30,341	30,341	0
Operating Transfers Out	50,439	50,262	50,262	51,519
Total Expenditures	<u>\$ 1,848,981</u>	<u>2,636,872</u>	<u>2,520,182</u>	<u>2,383,390</u>
Accrual Adjustments	<u>147,714</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 3,460,369</u>	<u>2,867,476</u>	<u>3,012,343</u>	<u>2,733,194</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Downtown Revitalization Fund 2715	Community Development		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 47,468	49,961	49,961	33,053
Revenues				
Miscellaneous Revenues	(303)	2,850	732	2,850
State Grants	0	100,000	7,080	75,280
Operating Transfers In	50,000	70,000	70,000	70,000
Total Revenues	<u>49,697</u>	<u>172,850</u>	<u>77,812</u>	<u>148,130</u>
TOTAL RESOURCES	<u>\$ 97,165</u>	<u>222,811</u>	<u>127,773</u>	<u>181,183</u>
Expenditures				
Community Development				
60807 - DOWNTOWN REVIT OTHER LOCAL FUNDS	50,000	70,000	70,000	70,000
61T02 - CAMUÑEZ BUILDING GRANT 2013	0	100,000	24,720	75,280
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 50,000</u>	<u>170,000</u>	<u>94,720</u>	<u>145,280</u>
Accrual Adjustments	<u>2,796</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 49,961</u>	<u>52,811</u>	<u>33,053</u>	<u>35,903</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Northrise Morning Star Special Assessment Fund 2750	Transportation/Public Works		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 381,930	2,256,269	2,256,269	2,292,987
Revenues				
Miscellaneous Revenues	1,752,756	0	36,718	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,752,756</u>	<u>0</u>	<u>36,718</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 2,134,686</u>	<u>2,256,269</u>	<u>2,292,987</u>	<u>2,292,987</u>
Expenditures				
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	0	0	0	0
ENDING BALANCE	<u>\$ 2,134,686</u>	<u>2,256,269</u>	<u>2,292,987</u>	<u>2,292,987</u>

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
Sonoma Ranch Special Assessment Fund 2751	Transportation/Public Works		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 518,055	1,491,962	1,491,962	1,516,377
Revenues				
Miscellaneous Revenues	888,332	0	24,415	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>888,332</u>	<u>0</u>	<u>24,415</u>	<u>0</u>
TOTAL RESOURCES	\$ <u>1,406,387</u>	<u>1,491,962</u>	<u>1,516,377</u>	<u>1,516,377</u>
Expenditures				
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ <u>1,406,387</u>	<u>1,491,962</u>	<u>1,516,377</u>	<u>1,516,377</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
State Operating Grants Fund 2760	Various		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
State Grants	43,142	51,816	14,721	38,389
Operating Transfers In	0	0	0	0
Total Revenues	<u>43,142</u>	<u>51,816</u>	<u>14,721</u>	<u>38,389</u>
TOTAL RESOURCES	<u>\$ 43,142</u>	<u>51,816</u>	<u>14,721</u>	<u>38,389</u>
Expenditures				
Parks & Recreation				
30634 - MUNSON COMMUNITY GARDEN	5,000	0	0	5,000
30635 - LC TREE STEWARDS PROGRAM	8,356	3,645	3,645	10,000
Community Development				
20407 - NMFA ECON DEV FEASIBILITY STUDY	4,195	23,389	0	23,389
Community & Cultural Services				
21011 - STATE LIBRARY - E BOOKS	6,667	0	0	0
21012 - STATE LIBRARY AID FY13	11,344	0	0	0
21014 - STATE LIBRARY AID FY14	0	13,706	0	0
22011 - NM HUMANITIES COUNCIL GRANT - MUSEU	967	0	0	0
22014 - NM ART GRANTS FY13	6,613	0	0	0
22016 - GROUND UP XXVI GRANTS FY14	0	6,456	6,456	0
25003 - NM HIST ADVISORY BOARD GRANT FY14	0	4,620	4,620	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 43,142</u>	<u>51,816</u>	<u>14,721</u>	<u>38,389</u>
Accrual Adjustments		0	0	0
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Other Operating Grants Fund 2761	Various		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Federal Grants	1,000	1,000	1,000	1,000
Local Grants	14,624	7,750	7,750	4,028
Operating Transfers In	0	0	0	0
Total Revenues	<u>15,624</u>	<u>8,750</u>	<u>8,750</u>	<u>5,028</u>
TOTAL RESOURCES	<u>\$ 15,624</u>	<u>8,750</u>	<u>8,750</u>	<u>5,028</u>
Expenditures				
Parks & Recreation				
30637 - ASAP FY14	0	1,000	1,000	500
Community & Cultural Services				
21003 - DONA ANA COUNTY BOOKMOBILE 2008	12,624	0	0	0
22010 - LINCOLN EXHIBIT SHIPPING GRANT BCC	0	750	1,144	0
22013 - MUSEUMS - BRANIGAN CULTURAL CENTER	1,000	1,000	72	1,000
22015 - TARGET MUSEUM OF ART FY13	2,000	0	0	0
22016 - GROUND UP XXVI GRANTS FY14	0	1,000	1,534	0
21A13 - FAMILY PLACE LIBRARIES PROGRAM	0	5,000	5,000	3,528
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 15,624</u>	<u>8,750</u>	<u>8,750</u>	<u>5,028</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION	FUND TYPE		
Valley View Heske Garden Fund 2770	Parks & Recreation	Special Revenue Funds		
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 201,496	200,459	200,459	187,794
Revenues				
Miscellaneous Revenues	(7,351)	2,500	3,559	2,500
Operating Transfers In	0	0	0	0
Total Revenues	<u>(7,351)</u>	<u>2,500</u>	<u>3,559</u>	<u>2,500</u>
TOTAL RESOURCES	\$ <u>194,145</u>	<u>202,959</u>	<u>204,018</u>	<u>190,294</u>
Expenditures				
Parks & Recreation	0	10,000	6,924	9,894
62J03 - VALLEY VIEW HESKE GARDEN	4,614	10,000	9,300	10,106
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ <u>4,614</u>	<u>20,000</u>	<u>16,224</u>	<u>20,000</u>
Accrual Adjustments	<u>10,928</u>	0	0	0
ENDING BALANCE	\$ <u>200,459</u>	<u>182,959</u>	<u>187,794</u>	<u>170,294</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Griggs Walnut Plume Remediation Fund 2780	Utilities		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 549,886	841,315	841,315	1,042,460
Revenues				
Charges For Services	185,383	204,000	99,089	204,000
Miscellaneous Revenues	(58,491)	696	21,287	17,939
Local Grants	(3,756)	331,000	0	331,000
Operating Transfers In	375,547	381,347	363,787	388,733
Total Revenues	<u>498,683</u>	<u>917,043</u>	<u>484,163</u>	<u>941,672</u>
TOTAL RESOURCES	<u>\$ 1,048,569</u>	<u>1,758,358</u>	<u>1,325,478</u>	<u>1,984,132</u>
Expenditures				
Administration	41,327	457,679	91,655	457,679
90105 - GWP CLEAN-UP WATER OPERATIONS	211,771	392,250	191,363	392,250
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 253,098</u>	<u>849,929</u>	<u>283,018</u>	<u>849,929</u>
Accrual Adjustments	<u>45,844</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 841,315</u>	<u>908,429</u>	<u>1,042,460</u>	<u>1,134,203</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Alarm Fees and Fines Fund 2790	Fire		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	10,312
Revenues				
Charges For Services	0	162,500	116,475	162,500
Operating Transfers In	0	0	0	0
Total Revenues	0	162,500	116,475	162,500
TOTAL RESOURCES	\$ 0	162,500	116,475	172,812
Expenditures				
Administration	0	162,500	106,163	162,500
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	162,500	106,163	162,500
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	10,312	10,312

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Environmental Gross Receipts Tax Fund 2800	Utilities		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	148,511	148,511	151,917
Revenues				
Environmental Gross Receipts Tax	1,659,540	1,731,000	1,651,546	1,669,000
County Environmental Gross Receipts Tax	1,025,269	909,000	768,433	909,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>2,684,809</u>	<u>2,640,000</u>	<u>2,419,979</u>	<u>2,578,000</u>
TOTAL RESOURCES	<u>\$ 2,684,809</u>	<u>2,788,511</u>	<u>2,568,490</u>	<u>2,729,917</u>
Expenditures				
Administration				
Admin. Charges For Tax Collection	53,935	56,000	53,675	56,000
Environmental Gross Receipts Tax - County	876,758	909,000	765,027	909,000
Operating Transfers Out	1,619,610	1,675,000	1,597,871	1,613,000
Total Expenditures	<u>\$ 2,550,303</u>	<u>2,640,000</u>	<u>2,416,573</u>	<u>2,578,000</u>
Accrual Adjustments	<u>14,005</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 148,511</u>	<u>148,511</u>	<u>151,917</u>	<u>151,917</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Public Safety Gross Receipts Tax Fund 2805	Fire/Police		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 24,236	0	0	0
Revenues				
Gross Receipts Tax	3,319,021	3,313,000	3,313,000	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>3,319,021</u>	<u>3,313,000</u>	<u>3,313,000</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 3,343,257</u>	<u>3,313,000</u>	<u>3,313,000</u>	<u>0</u>
Expenditures				
Las Cruces Police Department	2,259,331	2,219,710	2,219,710	0
Las Cruces Fire Department	1,112,805	1,093,290	1,093,290	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 3,372,136</u>	<u>3,313,000</u>	<u>3,313,000</u>	<u>0</u>
Accrual Adjustments	<u>28,879</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ (0)</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Gas Tax Fund 2810	Transportation		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 16,199	89,305	89,305	58,066
Revenues				
Gasoline Tax	1,546,274	1,558,072	1,456,558	1,480,938
Miscellaneous Revenues	(5,018)	2,000	851	2,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,541,256</u>	<u>1,560,072</u>	<u>1,457,409</u>	<u>1,482,938</u>
TOTAL RESOURCES	<u>\$ 1,557,455</u>	<u>1,649,377</u>	<u>1,546,714</u>	<u>1,541,004</u>
Expenditures				
Transportation	536,785	626,445	548,999	578,864
Operating Transfers Out	945,231	939,649	939,649	765,372
Total Expenditures	<u>\$ 1,482,016</u>	<u>1,566,094</u>	<u>1,488,648</u>	<u>1,344,236</u>
Accrual Adjustments	<u>14,947</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 90,386</u>	<u>83,283</u>	<u>58,066</u>	<u>196,768</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
TIDD Dedicated Revenue Fund 2815	Community Development		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 3,536,956	5,645,753	5,645,753	7,679,931
Revenues				
City Gross Receipts Tax	828,369	884,000	816,000	829,000
State Shared Gross Receipts Tax	1,152,656	1,252,319	1,141,540	1,156,000
County Gross Receipts Tax	129,286	137,702	123,885	127,000
Property Taxes - City	7,880	7,974	7,974	7,974
Property Taxes - County	17,038	17,381	17,381	17,241
Miscellaneous Revenues	(84,645)	0	48,007	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>2,050,584</u>	<u>2,299,376</u>	<u>2,154,787</u>	<u>2,137,215</u>
TOTAL RESOURCES	<u>\$ 5,587,540</u>	<u>7,945,129</u>	<u>7,800,540</u>	<u>9,817,146</u>
Expenditures				
Downtown Tax Inc Dev District - Tax Collection				
Professional & Technical Services	\$ 0	70,000	106,019	70,000
Admin charges - City	10,204	11,093	10,239	10,403
Admin charges - County GRT	4,202	4,627	4,271	4,340
Admin charges - Property Tax	79	80	80	80
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 14,485</u>	<u>85,800</u>	<u>120,609</u>	<u>84,823</u>
Accrual Adjustments	<u>72,698</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 5,645,753</u>	<u>7,859,329</u>	<u>7,679,931</u>	<u>9,732,323</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Lodgers Tax Fund 2820	Community & Cultural Services		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 258,788	11,195	11,195	11,195
Revenues				
Lodgers Tax	1,724,803	0	0	0
Miscellaneous Revenues	(8,467)	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,716,336</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 1,975,124</u>	<u>11,195</u>	<u>11,195</u>	<u>11,195</u>
Expenditures				
Operating Transfers Out	1,975,125	0	0	0
Total Expenditures	<u>\$ 1,975,125</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	11,196	0	0	0
ENDING BALANCE	<u>\$ 11,195</u>	<u>11,195</u>	<u>11,195</u>	<u>11,195</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Convention Center Fees Fund 2825	Community & Cultural Services		Special Revenue Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 110,347	130,029	130,029	1,102,178
Revenues				
Convention Center Fee	1,256,212	1,313,666	1,313,666	1,346,508
Miscellaneous Revenues	(972)	0	3,891	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,255,240</u>	<u>1,313,666</u>	<u>1,317,557</u>	<u>1,346,508</u>
TOTAL RESOURCES	<u>\$ 1,365,587</u>	<u>1,443,695</u>	<u>1,447,586</u>	<u>2,448,686</u>
Expenditures				
Operating Transfers Out	1,237,071	345,408	345,408	1,767,779
Total Expenditures	<u>\$ 1,237,071</u>	<u>345,408</u>	<u>345,408</u>	<u>1,767,779</u>
Accrual Adjustments	1,513	0	0	0
ENDING BALANCE	<u>\$ 130,029</u>	<u>1,098,287</u>	<u>1,102,178</u>	<u>680,907</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Federal Stimulus Operating Grants Fund 2900	Various		Special Revenue Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Federal Grants	\$ 496,974	1,062,351	368,840	413,867
Operating Transfers In	0	0	0	0
Total Revenues	<u>496,974</u>	<u>1,062,351</u>	<u>368,840</u>	<u>413,867</u>
TOTAL RESOURCES	<u>\$ 496,974</u>	<u>1,062,351</u>	<u>368,840</u>	<u>413,867</u>
Expenditures				
Las Cruces Police Department				
13221 - BYRNE MEMORIAL RECOVERY ACT-CLC	28,863	185,444	0	0
13222 - BYRNE MEMORIAL RECOVERY ACT-DAC	33,265	0	0	0
13223 - COPS HIRING RECOV PROG (CHRP) 2009	434,848	876,907	368,840	413,867
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 496,976</u>	<u>1,062,351</u>	<u>368,840</u>	<u>413,867</u>
Accrual Adjustments	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2004 Environmental GRT SCSWA Fund 3260	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 550,243	593,762	593,762	636,756
Revenues				
Miscellaneous Revenues	808,666	848,212	851,770	848,212
Operating Transfers In	29,250	30,062	30,062	30,062
Total Revenues	837,916	878,274	881,832	878,274
TOTAL RESOURCES	\$ 1,388,159	1,472,036	1,475,594	1,515,030
Expenditures				
Bond/Note Principal	725,000	750,000	750,000	780,000
Bond/Note Interest	114,213	88,838	88,838	61,650
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 839,213	838,838	838,838	841,650
Accrual Adjustments	44,816	0	0	0
ENDING BALANCE	\$ 593,762	633,198	636,756	673,380
Required Debt Service Reserve	0	79,452	79,452	75,275
UN-RESERVED ENDING BALANCE	\$ 593,762	553,746	557,304	598,105
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2005	410,000	189,656	0	599,656
2006	590,000	253,366	0	843,366
2007	605,000	235,666	0	840,666
2008	625,000	217,516	0	842,516
2009	640,000	198,766	0	838,766
2010	660,000	179,566	0	839,566
2011	680,000	159,766	0	839,766
2012	705,000	138,006	0	843,006
2013	725,000	114,212	0	839,212
2014	750,000	88,838	0	838,838
2015	780,000	61,650	0	841,650
2016	810,000	32,400	0	842,400

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2004 Environmental GRT SCSWA - Reserve Fund 3261	Government		Debt Service	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 824,708	827,371	827,371	826,394
Revenues				
Miscellaneous Revenues	2,542	30,000	29,085	30,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>2,542</u>	<u>30,000</u>	<u>29,085</u>	<u>30,000</u>
TOTAL RESOURCES	<u>\$ 827,250</u>	<u>857,371</u>	<u>856,456</u>	<u>856,394</u>
Expenditures				
Operating Transfers Out	29,250	30,062	30,062	30,062
Total Expenditures	<u>\$ 29,250</u>	<u>30,062</u>	<u>30,062</u>	<u>30,062</u>
Accrual Adjustments	29,371	0	0	0
ENDING BALANCE	<u>\$ 827,371</u>	<u>827,309</u>	<u>826,394</u>	<u>826,332</u>
Required Debt Service Reserve	798,000	798,000	798,000	798,000
UN-RESERVED ENDING BALANCE	<u>\$ 29,371</u>	<u>29,309</u>	<u>28,394</u>	<u>28,332</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2004 Environmental GRT Bond Tax Rebate Fund 3262	Government		Debt Service	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 94,926	96,622	96,622	98,198
Revenues				
Miscellaneous Revenues	(3,551)	1,000	1,576	1,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>(3,551)</u>	<u>1,000</u>	<u>1,576</u>	<u>1,000</u>
TOTAL RESOURCES	<u>\$ 91,375</u>	<u>97,622</u>	<u>98,198</u>	<u>99,198</u>
Expenditures				
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	5,247	0	0	0
ENDING BALANCE	<u>\$ 96,622</u>	<u>97,622</u>	<u>98,198</u>	<u>99,198</u>
Required Debt Service Reserve	0	0	0	0
UN-RESERVED ENDING BALANCE	<u>\$ 96,622</u>	<u>97,622</u>	<u>98,198</u>	<u>99,198</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2005 Refunding & City Hall Improvement Bonds Fund 3270	Government		Debt Service	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 386,114	267,881	267,881	426,110
Revenues				
Miscellaneous Revenues	(25,272)	19,345	13,193	10,000
Operating Transfers In	2,005,736	2,480,104	2,480,104	4,173,528
Total Revenues	<u>1,980,464</u>	<u>2,499,449</u>	<u>2,493,297</u>	<u>4,183,528</u>
TOTAL RESOURCES	<u>\$ 2,366,578</u>	<u>2,767,330</u>	<u>2,761,178</u>	<u>4,609,638</u>
Expenditures				
Bond/Note Principal	1,030,000	1,270,000	1,270,000	3,165,000
Bond/Note Interest	1,108,843	1,065,068	1,065,068	1,001,568
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 2,138,843</u>	<u>2,335,068</u>	<u>2,335,068</u>	<u>4,166,568</u>
Accrual Adjustments	40,146	0	0	0
ENDING BALANCE	<u>\$ 267,881</u>	<u>432,262</u>	<u>426,110</u>	<u>443,070</u>
Required Debt Service Reserve	0	0	0	430,678
UN-RESERVED ENDING BALANCE	<u>\$ 267,881</u>	<u>432,262</u>	<u>426,110</u>	<u>12,392</u>
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2006	680,000	1,009,443	0	1,689,443
2007	1,115,000	1,386,805	0	2,501,805
2008	1,165,000	1,347,780	0	2,512,780
2009	1,215,000	1,307,005	0	2,522,005
2010	1,210,000	1,261,443	0	2,471,443
2011	1,185,000	1,213,043	0	2,398,043
2012	1,420,000	1,165,643	0	2,585,643
2013	1,030,000	1,108,843	0	2,138,843
2014	1,270,000	1,065,068	0	2,335,068
2015	3,165,000	1,001,568	0	4,166,568
2016	2,100,000	843,318	0	2,943,318
2017	605,000	759,318	0	1,364,318
2018	635,000	735,118	0	1,370,118
2019	660,000	709,083	0	1,369,083
2020	685,000	681,858	0	1,366,858
2021	715,000	653,088	0	1,368,088
2022	745,000	622,700	0	1,367,700
2023	780,000	591,038	0	1,371,038
2024	815,000	557,888	0	1,372,888
2025	850,000	523,250	0	1,373,250
2026	890,000	487,125	0	1,377,125
2027	925,000	449,300	0	1,374,300
2028	965,000	408,832	0	1,373,832
2029	1,010,000	366,613	0	1,376,613
2030	1,060,000	322,425	0	1,382,425
2031	1,110,000	274,725	0	1,384,725
2032 - 2035	4,995,000	574,650	0	5,569,650

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2010A Municipal GRT Street Fund 3275	Government		Debt Service	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 734,759	226,499	226,499	85,541
Revenues				
Miscellaneous Revenues	(27,258)	12,000	11,815	9,000
Operating Transfers In	1,599,137	1,972,752	1,972,752	793,491
Total Revenues	1,571,879	1,984,752	1,984,567	802,491
TOTAL RESOURCES	\$ 2,306,638	2,211,251	2,211,066	888,032
Expenditures				
Bond/Note Principal	1,910,000	1,935,000	1,935,000	680,000
Bond/Note Interest	218,275	190,525	190,525	122,150
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 2,128,275	2,125,525	2,125,525	802,150
Accrual Adjustments	48,136	0	0	0
ENDING BALANCE	\$ 226,499	85,726	85,541	85,882
Required Debt Service Reserve	0	0	0	75,025
UN-RESERVED ENDING BALANCE	\$ 226,499	85,726	85,541	10,857
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2011	2,215,000	218,633	0	2,433,633
2012	2,010,000	268,525	0	2,278,525
2013	1,910,000	218,275	0	2,128,275
2014	1,935,000	190,525	0	2,125,525
2015	680,000	122,150	0	802,150
2016	690,000	105,150	0	795,150
2017	695,000	84,450	0	779,450
2018	555,000	63,600	0	618,600
2019	510,000	46,950	0	556,950
2020	530,000	31,650	0	561,650
2021	525,000	15,750	0	540,750

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
2010B Municipal GRT Flood Control Fund 3277	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 304,298	89,427	89,427	92,057
Revenues				
Miscellaneous Revenues	(10,813)	6,000	2,630	2,500
Operating Transfers In	623,566	339,218	837,704	136,324
Total Revenues	612,753	345,218	840,334	138,824
TOTAL RESOURCES	\$ 917,051	434,645	929,761	230,881
Expenditures				
Bond/Note Principal	770,000	780,000	780,000	170,000
Bond/Note Interest	76,900	57,704	57,704	38,150
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 846,900	837,704	837,704	208,150
Accrual Adjustments	19,276	0	0	0
ENDING BALANCE	\$ 89,427	(403,059)	92,057	22,731
Required Debt Service Reserve	0	0	0	20,234
UN-RESERVED ENDING BALANCE	\$ 89,427	(403,059)	92,057	2,497
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2011	790,000	77,895	0	867,895
2012	750,000	95,650	0	845,650
2013	770,000	76,900	0	846,900
2014	780,000	57,704	0	837,704
2015	170,000	38,150	0	208,150
2016	175,000	33,900	0	208,900
2017	180,000	28,650	0	208,650
2018	185,000	23,250	0	208,250
2019	190,000	17,700	0	207,700
2020	195,000	12,000	0	207,000
2021	205,000	6,150	0	211,150

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
2010 State Shared GRT Convention Center Fund 3280	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 335,894	1,085,001	1,085,001	11,234
Revenues				
Miscellaneous Revenues	(29,804)	6,000	17,234	6,000
Operating Transfers In	2,326,386	430,647	498,018	1,788,315
Total Revenues	2,296,582	436,647	515,252	1,794,315
TOTAL RESOURCES	\$ 2,632,476	1,521,648	1,600,253	1,805,549
Expenditures				
Bond/Note Principal	565,000	580,000	580,000	595,000
Bond/Note Interest	1,023,144	1,009,019	1,009,019	991,619
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 1,588,144	1,589,019	1,589,019	1,586,619
Accrual Adjustments	40,669	0	0	0
ENDING BALANCE	\$ 1,085,001	(67,371)	11,234	218,930
Required Debt Service Reserve	0	0	0	213,545
UN-RESERVED ENDING BALANCE	\$ 1,085,001	(67,371)	11,234	5,385
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2011	365,000	704,831	0	1,069,831
2012	550,000	1,036,894	0	1,586,894
2013	565,000	1,023,144	0	1,588,144
2014	580,000	1,009,019	0	1,589,019
2015	595,000	991,619	0	1,586,619
2016	615,000	973,769	0	1,588,769
2017	630,000	956,856	0	1,586,856
2018	650,000	937,956	0	1,587,956
2019	675,000	915,206	0	1,590,206
2020	700,000	888,206	0	1,588,206
2021	730,000	860,206	0	1,590,206
2022	765,000	823,706	0	1,588,706
2023	800,000	785,456	0	1,585,456
2024	840,000	745,456	0	1,585,456
2025	885,000	703,456	0	1,588,456
2026	910,000	675,800	0	1,585,800
2027	960,000	630,300	0	1,590,300
2028	1,005,000	582,300	0	1,587,300
2029	1,055,000	532,050	0	1,587,050
2030	1,110,000	479,300	0	1,589,300
2031	1,165,000	423,800	0	1,588,800
2032	1,215,000	370,950	0	1,585,950
2033	1,270,000	315,850	0	1,585,850
2034	1,330,000	258,250	0	1,588,250
2035	1,390,000	197,950	0	1,587,950
2036	1,455,000	134,900	0	1,589,900
2037	1,520,000	68,900	0	1,588,900

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2010 SSGRT Convention Center - Reserve Fund 3281	Government		Debt Service	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,715,874	1,671,330	1,671,330	1,600,902
Revenues				
Miscellaneous Revenues	(18,702)	17,000	14,811	12,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>(18,702)</u>	<u>17,000</u>	<u>14,811</u>	<u>12,000</u>
TOTAL RESOURCES	<u>\$ 1,697,172</u>	<u>1,688,330</u>	<u>1,686,141</u>	<u>1,612,902</u>
Expenditures				
Operating Transfers Out	66,054	85,239	85,239	20,536
Total Expenditures	<u>\$ 66,054</u>	<u>85,239</u>	<u>85,239</u>	<u>20,536</u>
Accrual Adjustments	40,212	0	0	0
ENDING BALANCE	<u>\$ 1,671,330</u>	<u>1,603,091</u>	<u>1,600,902</u>	<u>1,592,366</u>
Required Debt Service Reserve	1,590,300	1,590,300	1,590,300	1,590,300
UN-RESERVED ENDING BALANCE	<u>\$ 81,030</u>	<u>12,791</u>	<u>10,602</u>	<u>2,066</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2011 SSGRT City Improvement Projects Fund 3282	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 59,531	140,756	140,756	212,358
Revenues				
Miscellaneous Revenues	(14,645)	1,700	7,564	1,700
Operating Transfers In	1,091,260	1,344,863	1,344,863	393,531
Total Revenues	1,076,615	1,346,563	1,352,427	395,231
TOTAL RESOURCES	\$ 1,136,146	1,487,319	1,493,183	607,589
Expenditures				
Bond/Note Principal	685,000	970,000	970,000	205,000
Bond/Note Interest	331,375	310,825	310,825	281,725
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 1,016,375	1,280,825	1,280,825	486,725
Accrual Adjustments	20,985	0	0	0
ENDING BALANCE	\$ 140,756	206,494	212,358	120,864
Required Debt Service Reserve	0	0	0	117,597
UN-RESERVED ENDING BALANCE	\$ 140,756	206,494	212,358	3,267
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2012	55,000	295,097	0	350,097
2013	685,000	331,375	0	1,016,375
2014	970,000	310,825	0	1,280,825
2015	205,000	281,725	0	486,725
2016	860,000	275,575	0	1,135,575
2017	885,000	249,775	0	1,134,775
2018	910,000	223,225	0	1,133,225
2019	940,000	195,925	0	1,135,925
2020	975,000	158,325	0	1,133,325
2021	1,015,000	119,325	0	1,134,325
2022	1,040,000	78,725	0	1,118,725
2023	1,100,000	37,125	0	1,137,125

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2011 Municipal GRT Flood Control Projects Fund 3284	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 45,855	85,235	85,235	123,006
Revenues				
Miscellaneous Revenues	(4,902)	500	3,226	1,000
Operating Transfers In	196,771	426,414	426,414	274,362
Total Revenues	191,869	426,914	429,640	275,362
TOTAL RESOURCES	\$ 237,724	512,149	514,875	398,368
Expenditures				
Bond/Note Principal	120,000	355,000	355,000	355,000
Bond/Note Interest	39,269	36,869	36,869	29,769
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 159,269	391,869	391,869	384,769
Accrual Adjustments	6,780	0	0	0
ENDING BALANCE	\$ 85,235	120,280	123,006	13,599
Required Debt Service Reserve	0	0	0	11,937
UN-RESERVED ENDING BALANCE	\$ 85,235	120,280	123,006	1,662
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2012	100,000	36,569	0	136,569
2013	120,000	39,269	0	159,269
2014	355,000	36,869	0	391,869
2015	355,000	29,769	0	384,769
2016	105,000	19,119	0	124,119
2017	100,000	15,968	0	115,968
2018	100,000	12,968	0	112,968
2019	95,000	9,968	0	104,968
2020	100,000	7,000	0	107,000
2021	100,000	3,626	0	103,626

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
2014 State Shared GRT East Mesa Facility Fund 3286	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Operating Transfers In	0	0	0	1,100,000
Total Revenues	0	0	0	1,100,000
TOTAL RESOURCES	\$ 0	0	0	1,100,000
Expenditures				
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	0	0	0
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	0	1,100,000
Required Debt Service Reserve	0	0	0	0
UN-RESERVED ENDING BALANCE	\$ 0	0	0	1,100,000
Fiscal Year	Principal	Interest	Escrow Fee	Total DS

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2014 Municipal GRT Street Projects Fund 3288	Government		Debt Service	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Operating Transfers In	0	0	0	1,400,000
Total Revenues	0	0	0	1,400,000
TOTAL RESOURCES	\$ 0	0	0	1,400,000
Expenditures				
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	0	0	0
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	0	1,400,000
Required Debt Service Reserve	0	0	0	0
UN-RESERVED ENDING BALANCE	\$ 0	0	0	1,400,000
Fiscal Year	Principal	Interest	Escrow Fee	Total DS

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2014 Municipal GRT Flood Control Projects Fund 3290	Government		Debt Service	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Operating Transfers In	0	0	0	400,000
Total Revenues	0	0	0	400,000
TOTAL RESOURCES	\$ 0	0	0	400,000
Expenditures				
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	0	0	0
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	0	400,000
Required Debt Service Reserve	0	0	0	0
UN-RESERVED ENDING BALANCE	\$ 0	0	0	400,000
Fiscal Year	Principal	Interest	Escrow Fee	Total DS

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
NMFA Street & Fire Equipment Loan Fund 3612	Government		Debt Service	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 206,908	231,874	231,874	357,397
Revenues				
Miscellaneous Revenues	(2,122)	4,000	3,753	0
Operating Transfers In	441,959	541,982	541,982	0
Total Revenues	439,837	545,982	545,735	0
TOTAL RESOURCES	\$ 646,745	777,856	777,609	357,397
Expenditures				
Bond/Note Principal	390,759	405,119	405,119	0
Bond/Note Interest	27,473	14,080	14,080	0
Escrow Agent Fees	1,990	1,013	1,013	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 420,222	420,212	420,212	0
Accrual Adjustments	5,351	0	0	0
ENDING BALANCE	\$ 231,874	357,644	357,397	357,397
Required Debt Service Reserve	186,792	186,792	186,792	186,792
UN-RESERVED ENDING BALANCE	\$ 45,082	170,852	170,605	170,605
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
Street Equipment				
2007	88,031	35,178	2,604	125,813
2008	227,839	60,124	4,443	292,406
2009	235,919	52,617	3,873	292,409
2010	244,331	44,798	3,284	292,413
2011	253,117	36,629	2,673	292,419
2012	262,268	28,117	2,040	292,425
2013	271,852	19,194	1,384	292,430
2014	281,894	9,839	705	292,438
Fire Vehicle				
2007	38,630	15,213	1,140	54,983
2008	99,929	25,996	1,945	127,870
2009	103,419	22,741	1,696	127,856
2010	107,049	19,353	1,437	127,839
2011	110,838	15,817	1,169	127,824
2012	114,780	12,135	892	127,807
2013	118,907	8,279	605	127,791
2014	405,119	4,241	308	409,668

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
2007 NMFA Fire Equipment Loan Fund 3616	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 104,982	109,091	109,091	56,211
Revenues				
Miscellaneous Revenues	(819)	450	903	450
Operating Transfers In	134,959	78,337	78,337	97,447
Total Revenues	<u>134,140</u>	<u>78,787</u>	<u>79,240</u>	<u>97,897</u>
TOTAL RESOURCES	<u>\$ 239,122</u>	<u>187,878</u>	<u>188,331</u>	<u>154,108</u>
Expenditures				
Bond/Note Principal	113,651	117,931	117,931	122,419
Bond/Note Interest	17,281	13,270	13,270	9,064
Escrow Agent Fees	1,203	919	919	624
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 132,135</u>	<u>132,120</u>	<u>132,120</u>	<u>132,107</u>
Accrual Adjustments	2,104	0	0	0
ENDING BALANCE	<u>\$ 109,091</u>	<u>55,758</u>	<u>56,211</u>	<u>22,001</u>
Required Debt Service Reserve	0	0	0	11,422
UN-RESERVED ENDING BALANCE	<u>\$ 109,091</u>	<u>55,758</u>	<u>56,211</u>	<u>10,579</u>
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2009	98,327	48,745	3,456	150,528
2010	101,920	28,259	1,996	132,175
2011	105,663	24,757	1,741	132,161
2012	109,564	21,107	1,477	132,148
2013	113,651	17,281	1,203	132,135
2014	117,931	13,270	919	132,120
2015	122,419	9,064	624	132,107
2016	127,123	4,653	315	132,091

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2007 NMFA Public Works Equipment Loan Fund 3617	Government		Debt Service	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 41,012	39,980	39,980	17,870
Revenues				
Miscellaneous Revenues	(282)	200	327	200
Operating Transfers In	50,278	29,364	29,364	33,975
Total Revenues	49,996	29,564	29,691	34,175
TOTAL RESOURCES	\$ 91,008	69,544	69,671	52,045
Expenditures				
Bond/Note Principal	46,481	48,161	48,161	49,918
Bond/Note Interest	4,981	3,392	3,392	1,734
Escrow Agent Fees	361	248	248	127
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 51,823	51,801	51,801	51,779
Accrual Adjustments	795	0	0	0
ENDING BALANCE	\$ 39,980	17,743	17,870	266
Required Debt Service Reserve	0	0	0	0
UN-RESERVED ENDING BALANCE	\$ 39,980	17,743	17,870	266
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2008	21,165	6,166	452	27,783
2009	40,438	10,687	783	51,908
2010	41,859	9,345	684	51,888
2011	43,336	7,948	582	51,866
2012	44,874	6,495	476	51,845
2013	46,481	4,978	364	51,823
2014	48,161	3,392	248	51,801
2015	49,918	1,734	127	51,779

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2008 NMFA Griggs Walnut Plume Loan Fund 3618	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 433,954	605,813	605,813	615,805
Revenues				
Miscellaneous Revenues	(23,162)	3,000	9,992	3,000
Operating Transfers In	212,829	92,646	92,646	0
Total Revenues	189,667	95,646	102,638	3,000
TOTAL RESOURCES	\$ 623,621	701,459	708,451	618,805
Expenditures				
Bond/Note Principal	26,279	148,332	63,594	64,866
Bond/Note Interest	22,540	67,792	25,420	24,307
Escrow Agent Fees	1,232	0	3,632	3,473
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 50,051	216,124	92,646	92,646
Accrual Adjustments	32,243	0	0	0
ENDING BALANCE	\$ 605,813	485,335	615,805	526,159
Required Debt Service Reserve	0	0	0	9,928
UN-RESERVED ENDING BALANCE	\$ 605,813	485,335	615,805	516,231
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	26,279	8,627	1,233	36,139
2014	63,594	25,420	3,632	92,646
2015	64,866	24,307	3,473	92,646
2016	66,163	23,172	3,311	92,646
2017	67,486	22,014	3,145	92,645
2018	68,836	20,833	2,977	92,646
2019	70,213	19,628	2,804	92,645
2020	71,617	18,399	2,629	92,645
2021	73,049	17,146	2,450	92,645
2022	74,510	15,868	2,267	92,645
2023	76,001	14,564	2,081	92,646
2024	77,521	13,234	1,891	92,646
2025	79,071	11,877	1,697	92,645
2026	80,652	10,493	1,499	92,644
2027	82,265	9,082	1,298	92,645
2028	83,911	7,642	1,092	92,645
2029	85,589	6,174	882	92,645
2030	87,301	4,676	668	92,645
2031	89,047	3,148	450	92,645
2032	90,828	1,590	228	92,646

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2008 NMFA Flood Control Loan Fund 3619	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 557,577	528,316	528,316	532,465
Revenues				
Miscellaneous Revenues	(3,124)	6,000	4,149	3,000
Operating Transfers In	663,001	394,311	699,071	684,066
Total Revenues	659,877	400,311	703,220	687,066
TOTAL RESOURCES	\$ 1,217,454	928,627	1,231,536	1,219,531
Expenditures				
Bond/Note Principal	613,565	632,559	632,559	653,108
Bond/Note Interest	85,505	66,512	66,512	45,693
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 699,070	699,071	699,071	698,801
Accrual Adjustments	9,932	0	0	0
ENDING BALANCE	\$ 528,316	229,556	532,465	520,730
Required Debt Service Reserve	456,383	456,383	456,383	516,624
UN-RESERVED ENDING BALANCE	\$ 71,933	(226,827)	76,082	4,106
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2009	244,997	59,509	-	304,506
2010	567,595	131,475	-	699,070
2011	580,552	118,519	-	699,071
2012	596,192	102,878	-	699,070
2013	613,565	85,505	-	699,070
2014	632,559	66,512	-	699,071
2015	653,108	45,963	-	699,071
2016	675,261	23,809	-	699,070

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2008 NMFA City Hall Parking Deck Loan Fund 3623	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 304,357	86,557	86,557	76,541
Revenues				
Miscellaneous Revenues	(3,619)	4,500	3,873	3,000
Operating Transfers In	458,824	644,861	644,861	622,576
Total Revenues	455,205	649,361	648,734	625,576
TOTAL RESOURCES	\$ 759,562	735,918	735,291	702,117
Expenditures				
Bond/Note Principal	500,000	500,000	500,000	500,000
Bond/Note Interest	183,750	158,750	158,750	137,500
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 683,750	658,750	658,750	637,500
Accrual Adjustments	10,745	0	0	0
ENDING BALANCE	\$ 86,557	77,168	76,541	64,617
Required Debt Service Reserve	0	0	0	60,834
UN-RESERVED ENDING BALANCE	\$ 86,557	77,168	76,541	3,783
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2009	-	82,665	-	82,665
2010	249,890	232,496	-	482,386
2011	500,000	222,500	-	722,500
2012	500,000	206,250	-	706,250
2013	500,000	183,750	-	683,750
2014	500,000	158,750	-	658,750
2015	500,000	137,500	-	637,500
2016	500,000	115,000	-	615,000
2017	500,000	90,000	-	590,000
2018	500,000	65,000	-	565,000
2019	250,000	40,000	-	290,000
2020	250,000	27,500	-	277,500
2021	250,000	13,750	-	263,750

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE		
2011 NMFA Street Refunding Loan Fund 3624	Government		Debt Service		
	2012-13 Actual	2013-14		2014-15 Adopted	
		Budget	Projected		
RESOURCES					
Beginning Balance	\$ 248,457	248,802	248,802	244,576	
Revenues					
Miscellaneous Revenues	(2,434)	1,000	3,167	1,000	
Operating Transfers In	415,231	409,649	409,649	415,372	
Total Revenues	<u>412,797</u>	<u>410,649</u>	<u>412,816</u>	<u>416,372</u>	
TOTAL RESOURCES	<u>\$ 661,254</u>	<u>659,451</u>	<u>661,618</u>	<u>660,948</u>	
Expenditures					
Bond/Note Principal	405,000	405,000	405,000	410,000	
Bond/Note Interest	13,703	12,042	12,042	9,288	
Operating Transfers Out	0	0	0	0	
Total Expenditures	<u>\$ 418,703</u>	<u>417,042</u>	<u>417,042</u>	<u>419,288</u>	
Accrual Adjustments	<u>6,251</u>	<u>0</u>	<u>0</u>	<u>0</u>	
ENDING BALANCE	<u>\$ 248,802</u>	<u>242,409</u>	<u>244,576</u>	<u>241,660</u>	
Required Debt Service Reserve	<u>204,500</u>	<u>204,500</u>	<u>204,500</u>	<u>239,956</u>	
UN-RESERVED ENDING BALANCE	<u>\$ 44,302</u>	<u>37,909</u>	<u>40,076</u>	<u>1,704</u>	
	Fiscal Year	Principal	Interest	Escrow Fee	Total DS
	2012	410,000	9,338	-	419,338
	2013	405,000	13,703	-	418,703
	2014	405,000	12,042	-	417,042
	2015	410,000	9,288	-	419,288
	2016	415,000	5,229	-	420,229

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2010 NMFA Fire Apparatus Loan Fund 3625	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 86,330	72,490	72,490	44,448
Revenues				
Miscellaneous Revenues	(2,179)	1,200	1,093	500
Operating Transfers In	13,842	0	0	196,307
Total Revenues	11,663	1,200	1,093	196,807
TOTAL RESOURCES	\$ 97,993	73,690	73,583	241,255
Expenditures				
Bond/Note Principal	2,940	3,019	3,019	133,868
Bond/Note Interest	26,154	26,116	26,116	26,066
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 29,094	29,135	29,135	159,934
Accrual Adjustments	3,591	0	0	0
ENDING BALANCE	\$ 72,490	44,555	44,448	81,321
Required Debt Service Reserve	0	0	0	15,691
UN-RESERVED ENDING BALANCE	\$ 72,490	44,555	44,448	65,630
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2011	2,815	21,903	-	24,718
2012	2,872	26,180	-	29,052
2013	2,940	26,154	-	29,094
2014	3,019	26,116	-	29,135
2015	133,868	26,066	-	159,934
2016	141,559	23,362	-	164,921
2017	157,655	19,922	-	177,577
2018	162,544	15,634	-	178,178
2019	167,879	10,790	-	178,669
2020	163,724	5,468	-	169,192

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
2011 NMFA Fire Apparatus Loan Fund 3626	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 57,216	13,893	13,893	12,150
Revenues				
Miscellaneous Revenues	(706)	963	793	450
Operating Transfers In	90,300	132,497	132,497	134,944
Total Revenues	89,594	133,460	133,290	135,394
TOTAL RESOURCES	\$ 146,810	147,353	147,183	147,544
Expenditures				
Bond/Note Principal	125,387	125,825	125,825	126,454
Bond/Note Interest	9,646	9,208	9,208	8,578
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 135,033	135,033	135,033	135,032
Accrual Adjustments	2,116	0	0	0
ENDING BALANCE	\$ 13,893	12,320	12,150	12,512
Required Debt Service Reserve	0	0	0	11,883
UN-RESERVED ENDING BALANCE	\$ 13,893	12,320	12,150	629
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2011	-	-	-	-
2012	67,138	5,254	-	72,392
2013	125,387	9,646	-	135,033
2014	125,825	9,208	-	135,033
2015	126,454	8,578	-	135,032
2016	127,479	7,554	-	135,033
2017	128,830	6,202	-	135,032
2018	130,531	4,502	-	135,033
2019	132,606	2,427	-	135,033

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2012 NMFA Water Board Planning Loan Fund 3627	Government		Debt Service	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Operating Transfers In	11,203	0	0	0
Total Revenues	11,203	0	0	0
TOTAL RESOURCES	\$ 11,203	0	0	0
Expenditures				
Bond/Note Principal	11,180	0	0	0
Bond/Note Interest	23	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 11,203	0	0	0
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	0	0
Required Debt Service Reserve	0	0	0	0
UN-RESERVED ENDING BALANCE	\$ 0	0	0	0
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2012	-	-	-	-
2013	546	23	-	569
2014	547	27	-	574
2015	549	25	-	574
2016	550	24	-	574
2017	551	22	-	573
2018	553	21	-	574
2019	554	20	-	574
2020	555	18	-	573
2021	557	17	-	574
2022	558	16	-	574
2023	560	14	-	574
2024	561	13	-	574
2025	562	11	-	573
2026	564	10	-	574
2027	565	9	-	574
2028	567	7	-	574
2029	568	6	-	574
2030	570	4	-	574
2031	571	3	-	574
2032	572	1	-	573

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2012 NMFA SSGRT Bond Refunding Loan Fund 3628	Government		Debt Service	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 286,505	71,287	71,287	35,561
Revenues				
Miscellaneous Revenues	(4,209)	1,000	2,274	1,000
Operating Transfers In	532,000	280,489	280,489	309,316
Total Revenues	<u>527,791</u>	<u>281,489</u>	<u>282,763</u>	<u>310,316</u>
TOTAL RESOURCES	<u>\$ 814,296</u>	<u>352,776</u>	<u>354,050</u>	<u>345,877</u>
Expenditures				
Bond/Note Principal	740,000	305,000	305,000	305,000
Bond/Note Interest	15,043	13,489	13,489	12,269
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 755,043</u>	<u>318,489</u>	<u>318,489</u>	<u>317,269</u>
Accrual Adjustments	<u>12,034</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 71,287</u>	<u>34,287</u>	<u>35,561</u>	<u>28,608</u>
Required Debt Service Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,142</u>
UN-RESERVED ENDING BALANCE	<u>\$ 71,287</u>	<u>34,287</u>	<u>35,561</u>	<u>1,466</u>
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2013	740,000	15,043	-	755,043
2014	305,000	13,489	-	318,489
2015	305,000	12,269	-	317,269
2016	305,000	10,347	-	315,347
2017	310,000	7,602	-	317,602
2018	315,000	4,347	-	319,347

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
2011 HUD Section 108 MONAS Loan Fund 3810	Government		Debt Service	
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	26,476
Revenues				
Operating Transfers In	131,694	161,450	161,450	128,564
Total Revenues	<u>131,694</u>	<u>161,450</u>	<u>161,450</u>	<u>128,564</u>
TOTAL RESOURCES	<u>\$ 131,694</u>	<u>161,450</u>	<u>161,450</u>	<u>155,040</u>
Expenditures				
Bond/Note Principal	63,000	67,000	67,000	71,000
Bond/Note Interest	68,694	67,974	67,974	66,886
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 131,694</u>	<u>134,974</u>	<u>134,974</u>	<u>137,886</u>
Accrual Adjustments	0	0	0	0
ENDING BALANCE	<u>\$ 0</u>	<u>26,476</u>	<u>26,476</u>	<u>17,154</u>
Required Debt Service Reserve	0	0	0	17,154
UN-RESERVED ENDING BALANCE	<u>\$ 0</u>	<u>26,476</u>	<u>26,476</u>	<u>0</u>
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
2011	-	36,578	-	36,578
2012	61,000	69,136	-	130,136
2013	63,000	68,694	-	131,694
2014	67,000	67,974	-	134,974
2015	71,000	66,886	-	137,886
2016	75,000	65,422	-	140,422
2017	77,000	63,573	-	140,573
2018	83,000	61,341	-	144,341
2019	87,000	58,777	-	145,777
2020	91,000	55,918	-	146,918
2021	95,000	52,787	-	147,787
2022	101,000	49,274	-	150,274
2023	106,000	45,361	-	151,361
2024	112,000	41,130	-	153,130
2025	118,000	36,552	-	154,552
2026	124,000	31,613	-	155,613
2027	130,000	26,316	-	156,316
2028	137,000	20,648	-	157,648
2029	144,000	14,584	-	158,584
2030	152,000	8,100	-	160,100
2031	106,000	2,376	-	108,376

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Facilities Improvements Fund (General) Fund 4001	Public Works		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 4,039,454	3,924,472	3,924,472	3,052,733
Revenues				
Miscellaneous Revenues	(114,231)	105,000	89,035	80,000
Operating Transfers In	600,000	98,322	98,322	2,000,000
Total Revenues	<u>485,769</u>	<u>203,322</u>	<u>187,357</u>	<u>2,080,000</u>
TOTAL RESOURCES	<u>\$ 4,525,223</u>	<u>4,127,794</u>	<u>4,111,829</u>	<u>5,132,733</u>
Expenditures				
Information Technology	\$ 0	0	0	47,087
Public Works	615,685	2,635,000	952,517	1,987,500
60506 - CONVENTION CENTER	905	0	0	0
60D02 - CITY HALL COMPLEX-GENERAL FUND 2008	143,191	30,513	18,581	11,932
60E14 - JARDIN DE LOS NIÑOS	64,651	85,350	85,349	0
63E01 - CASTAÑEDA BUILDING RENOVATION	0	600,000	2,396	565,403
70M28 - BURN LAKE FLOOD CHANNEL	0	48,322	253	48,069
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 824,432</u>	<u>3,399,185</u>	<u>1,059,096</u>	<u>2,659,991</u>
Accrual Adjustments	<u>338,664</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 4,039,455</u>	<u>728,609</u>	<u>3,052,733</u>	<u>2,472,742</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
HUD Facilities Projects Fund 4010	Community Development		Capital Project	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 672,144	80,527	80,527	428
Revenues				
Miscellaneous Revenues	29	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>29</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 672,173</u>	<u>80,527</u>	<u>80,527</u>	<u>428</u>
Expenditures				
Public Works				
63406 - MUSEUM NATURE & SCIENCE - LOAN	\$ 591,645	80,100	80,099	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 591,645</u>	<u>80,100</u>	<u>80,099</u>	<u>0</u>
Accrual Adjustments	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 80,527</u>	<u>427</u>	<u>428</u>	<u>428</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION	FUND TYPE		
Facility Federal Grants Fund 4011	Various	Capital Project		
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Federal Grants	762,020	93,188	43,188	50,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>762,020</u>	<u>93,188</u>	<u>43,188</u>	<u>50,000</u>
TOTAL RESOURCES	\$ <u>762,020</u>	<u>93,188</u>	<u>43,188</u>	<u>50,000</u>
Expenditures				
Public Works				
63405 - MUSEUM NATURE & SCIENCE 09 BEDI	\$ 744,020	43,188	43,188	0
63407 - TRACKWAYS EXHIBIT AT MONAS	18,000	0	0	0
63408 - NM-CCS-TRACKWAYS EXHIBITS AND TOURS	0	50,000	0	50,000
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ <u>762,020</u>	<u>93,188</u>	<u>43,188</u>	<u>50,000</u>
Accrual Adjustments		0	0	0
ENDING BALANCE	\$ <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
State Grants	495,868	1,731,084	452,864	1,198,220
Operating Transfers In	0	0	0	0
Total Revenues	<u>495,868</u>	<u>1,731,084</u>	<u>452,864</u>	<u>1,198,220</u>
TOTAL RESOURCES	<u>\$ 495,868</u>	<u>1,731,084</u>	<u>452,864</u>	<u>1,198,220</u>
Expenditures				
Community & Cultural Services				
60H12 - MESILLA PARK SENIOR CENTER	\$ 61,941	13,059	13,059	0
60U11 - MUNSON SENIOR CENTER FY12	19,388	159,113	159,113	0
60U12 - STB Capital Appropriation	0	250,000	0	250,000
61004 - SAGE CAFE 2013	148,500	0	0	0
Public Works	0	80,000	0	0
60911 - LA CASA SHELTER 2009	124,289	0	0	0
64201 - EASTSIDE - ABATEMENT	74,132	1,127,728	179,508	0
60E14 - JARDIN DE LOS NIÑOS	0	50,000	50,000	0
60P03 - INDOOR SWIMMING POOL 06-1608	60,125	0	0	0
60P06 - LC REGIONAL REC & AQUATIC CTR FY13	0	20,000	20,000	0
60P07 - LAS CRUCES REG REC AND AQUATICS CTR	7,493	31,184	31,184	0
61B70 - PUB SAFETY CAMPUS FIR/POL EAST MESA	0	0	0	948,220
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 495,868</u>	<u>1,731,084</u>	<u>452,864</u>	<u>1,198,220</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Sales Tax 03 Parks & Fac Bond Projects Fund 4021	Various		Capital Project	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 25,552	26,009	26,009	26,424
Revenues				
Miscellaneous Revenues	(955)	0	415	0
Operating Transfers In	0	0	0	0
Total Revenues	(955)	0	415	0
TOTAL RESOURCES	\$ 24,597	26,009	26,424	26,424
Expenditures				
Operating Transfers Out	\$ 0	0	0	0
Total Expenditures	\$ 0	0	0	0
Accrual Adjustments	1,412			0
ENDING BALANCE	\$ 26,009	26,009	26,424	26,424

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Sales Tax 2005 Public Improvement Fund 4023	Various		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 516,557	486,498	486,498	377,233
Revenues				
Miscellaneous Revenues	(17,599)	5,000	5,000	5,000
Operating Transfers In	0	2,778	2,778	0
Total Revenues	<u>(17,599)</u>	<u>7,778</u>	<u>7,778</u>	<u>5,000</u>
TOTAL RESOURCES	<u>\$ 498,958</u>	<u>494,276</u>	<u>494,276</u>	<u>382,233</u>
Expenditures				
Parks & Recreation				
61R02 - BURN LAKE 2005 BOND	\$ 4,551	395,607	110,607	285,000
60306 - WATER TRUST BOARD PLANNING GRANT	2,659	8,521	1,058	7,463
Community Development				
60803 - DOWNTOWN REVITALIZATION 04-0275	5,378	29,142	5,378	0
Public Works	24,896	20,000	0	20,000
70P20 - OUTFALL CHANNEL TRAIL	1,355	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 38,839</u>	<u>453,270</u>	<u>117,043</u>	<u>312,463</u>
Accrual Adjustments	26,379	0	0	0
ENDING BALANCE	<u>\$ 486,498</u>	<u>41,006</u>	<u>377,233</u>	<u>69,770</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Convention Center Construction Project Fund 4024	Public Works		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 2,332,272	800,155	800,155	0
Revenues				
Miscellaneous Revenues	(61,383)	0	10,000	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>(61,383)</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 2,270,889</u>	<u>800,155</u>	<u>810,155</u>	<u>0</u>
Expenditures				
Public Works				
60503 - LAS CRUCES CONVENTION CENTER-NMFA	\$ 15,611	698,433	220,698	0
Operating Transfers Out	1,556,846	0	589,457	0
Total Expenditures	<u>\$ 1,572,457</u>	<u>698,433</u>	<u>810,155</u>	<u>0</u>
Accrual Adjustments	<u>101,723</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 800,155</u>	<u>101,722</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Griggs/Walnut Plume Project (NMFA Loan) Fund 4025	Administration		Capital Project	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Debt Service	33,457	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>33,457</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 33,457</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Administration				
90100 - GRIGGS WALNUT PLUME NMFA 2008	\$ 33,126	0	0	0
Debt Issuance Cost	331	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 33,457</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments		0	0	0
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
NMFA Parking Deck 2009 Fund 4027	Various		Capital Project	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 138,583	0	0	0
Revenues				
Miscellaneous Revenues	1,649	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,649</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 140,232</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Public Works				
60D04 - CITY HALL PARKING DECK	\$ 137,700	0	0	0
Operating Transfers Out	2,531	0	0	0
Total Expenditures	<u>\$ 140,231</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
2011 GRT Facilities Projects Fund 4028	Public Works		Capital Project	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 4,829,500	3,346,561	3,346,561	987,497
Revenues				
Miscellaneous Revenues	1,515	10,000	5,585	10,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,515</u>	<u>10,000</u>	<u>5,585</u>	<u>10,000</u>
TOTAL RESOURCES	<u>\$ 4,831,015</u>	<u>3,356,561</u>	<u>3,352,146</u>	<u>997,497</u>
Expenditures				
Transportation				
61L51 - FED TRANSIT AUTHORITY AWARD-INTERMO	\$ 13,079	85,422	59,273	26,149
Public Works	288,340	330,585	218,719	150,000
33012 - 2012 FEMA DHS EQUIPMENT GRANT	21,332	29,476	19,202	0
61003 - SAGE CAFE	179,786	34,743	34,743	0
61B41 - FIRE STATION 7 2011 BOND	875,284	1,664,186	1,643,650	0
63702 - POLICE DEPT - HAVAC	90,616	0	0	0
64300 - EAST SIDE PUBLIC SAFETY COMPLEX	0	795,000	0	820,000
60305 - BURN LAKE 2011 FACILITIES PROJ	26,195	389,062	389,062	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,494,632</u>	<u>3,328,474</u>	<u>2,364,649</u>	<u>996,149</u>
Accrual Adjustments	0	0	0	0
ENDING BALANCE	<u>\$ 3,336,383</u>	<u>28,087</u>	<u>987,497</u>	<u>1,348</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Public Park Development Fund 4106	Parks & Recreation		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,418,399	999,724	999,724	1,351,127
Revenues				
Licenses, Fees & Permits	513,651	500,000	522,900	500,000
Miscellaneous Revenues	(29,131)	30,000	20,552	30,000
Operating Transfers In	11,853	0	0	0
Total Revenues	<u>496,373</u>	<u>530,000</u>	<u>543,452</u>	<u>530,000</u>
TOTAL RESOURCES	<u>\$ 1,914,772</u>	<u>1,529,724</u>	<u>1,543,176</u>	<u>1,881,127</u>
Expenditures				
Parks & Recreation	\$ 958,142	971,358	24,289	1,409,737
62010 - ALAMEDA ARROYO TRAIL	12,297	112,703	167,760	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 970,439</u>	<u>1,084,061</u>	<u>192,049</u>	<u>1,409,737</u>
Accrual Adjustments	<u>55,391</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 999,724</u>	<u>445,663</u>	<u>1,351,127</u>	<u>471,390</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Public Park Projects Fund 4110	Parks and Recreation		Capital Project	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 32,965	33,554	33,554	34,155
Revenues				
Miscellaneous Revenues	(1,233)	500	601	500
Operating Transfers In	0	0	0	0
Total Revenues	<u>(1,233)</u>	<u>500</u>	<u>601</u>	<u>500</u>
TOTAL RESOURCES	<u>\$ 31,732</u>	<u>34,054</u>	<u>34,155</u>	<u>34,655</u>
Expenditures				
Operating Transfers Out	\$ 0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>1,822</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 33,554</u>	<u>34,054</u>	<u>34,155</u>	<u>34,655</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Park/Land Capital Improvements Fund 4112	Parks & Recreation		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
State Grants	82,443	599,508	249,883	274,625
Debt Service	11,180	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>93,623</u>	<u>599,508</u>	<u>249,883</u>	<u>274,625</u>
TOTAL RESOURCES	<u>\$ 93,623</u>	<u>599,508</u>	<u>249,883</u>	<u>274,625</u>
Expenditures				
Parks & Recreation				
60304 - BURN LAKE/ESSLINER PARK 2008	\$ 30,000	0	0	0
60306 - WATER TRUST BOARD PLANNING GRANT	39,486	72,314	7,689	64,625
60T09 - VETERANS PARK-VIETNAM WAR MEMORIAL	0	25,000	0	25,000
60T10 - VIETNAM WAR MEMORIAL	0	55,000	0	50,000
62702 - HADLEY RECREATION AREA BALLFIELDS	0	60,000	0	60,000
62Y02 - KLEIN PARK IMPROVEMENTS	0	75,000	0	75,000
70Q00 - UNION AVE MULTIUSE PATH	0	20,000	0	0
Public Works				
62010 - ALAMEDA ARROYO TRAIL	24,137	242,194	242,194	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 93,623</u>	<u>549,508</u>	<u>249,883</u>	<u>274,625</u>
Accrual Adjustments		0	0	0
ENDING BALANCE	<u>\$ 0</u>	<u>50,000</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Streets Improvements Fund 4201	Various		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 156,802	148,035	148,035	137,948
Revenues				
Miscellaneous Revenues	(6,040)	2,000	18,540	2,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>(6,040)</u>	<u>2,000</u>	<u>18,540</u>	<u>2,000</u>
TOTAL RESOURCES	<u>\$ 150,762</u>	<u>150,035</u>	<u>166,575</u>	<u>139,948</u>
Expenditures				
Public Works				
70130 - CAMPO STREET FY 13/14	\$ 0	7,349	7,349	0
Operating Transfers Out	11,853	21,278	21,278	0
Total Expenditures	<u>\$ 11,853</u>	<u>28,627</u>	<u>28,627</u>	<u>0</u>
Accrual Adjustments	9,126	0	0	0
ENDING BALANCE	<u>\$ 148,035</u>	<u>121,408</u>	<u>137,948</u>	<u>139,948</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
GRT Street Maintenance Fund 4202	Transportation		Capital Project	
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 661,495	563,265	563,265	1,145,613
Revenues				
Gross Receipts Tax	5,540,313	0	0	0
Miscellaneous Revenues	156,882	265,000	265,000	265,000
Operating Transfers In	19,008	450,000	450,000	0
Total Revenues	5,716,203	715,000	715,000	265,000
TOTAL RESOURCES	\$ 6,377,698	1,278,265	1,278,265	1,410,613
Expenditures				
Transportation	\$ 0	0	0	225,000
Public Works	3,302,496	156,729	0	1,185,613
71113 - PHILLIPS DRIVE FY 13/14	0	186,074	0	0
70130 - CAMPO STREET FY 13/14	0	262,848	54,257	0
70K06 - DEL REY/ENGLER INTERSECTION	175,000	0	0	0
70M0F - TRAFFIC SIGNAL IMPROVEMENTS	108,851	0	0	0
70M31 - EL PASEO MEDIANS	6,708	62,000	18,600	0
70W01 - MAIN ST REHAB STP-9991-2	30,556	40,000	40,000	0
70W03 - MAP SOUTH MAIN ST ALAMEDA TO IDAHO	3,340	0	0	0
70Y03 - TELSHOR ADA IMPROVEMENTS	0	80,205	19,795	0
70Z03 - AMADOR AVE 17TH TO MOTEL BLVD	40,395	0	0	0
Operating Transfers Out	3,305,752	0	0	0
Total Expenditures	\$ 6,973,098	787,856	132,652	1,410,613
Accrual Adjustments	1,158,665	0	0	0
ENDING BALANCE	\$ 563,265	490,409	1,145,613	0

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Special Street Projects (Philippou Settlement) Fund 4205	Public Works		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 308,769	263,056	263,056	732,196
Revenues				
Miscellaneous Revenues	36,969	15,000	479,542	15,000
Operating Transfers In	9,970	18,500	18,500	0
Total Revenues	<u>46,939</u>	<u>33,500</u>	<u>498,042</u>	<u>15,000</u>
TOTAL RESOURCES	<u>\$ 355,708</u>	<u>296,556</u>	<u>761,098</u>	<u>747,196</u>
Expenditures				
Public Works	\$ 2,575	85,012	27,132	703,000
71050 - PP DOS SUENOS	86,034	0	0	0
71051 - PP MISSION ESPADA PH 1 2A 2B	0	1,770	1,770	0
71054 - PP MISSION SANTA CLARA	15,393	13,290	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 104,002</u>	<u>100,072</u>	<u>28,902</u>	<u>703,000</u>
Accrual Adjustments	<u>11,350</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 263,056</u>	<u>196,484</u>	<u>732,196</u>	<u>44,196</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Improvement District 1991 Fund 4208	Public Works		Capital Project	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 37,216	5,884	5,884	5,884
Revenues				
Miscellaneous Revenues	8,149	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>8,149</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 45,365</u>	<u>5,884</u>	<u>5,884</u>	<u>5,884</u>
Expenditures				
Operating Transfers Out	\$ 19,008	0	0	0
Total Expenditures	<u>\$ 19,008</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>(20,473)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 5,884</u>	<u>5,884</u>	<u>5,884</u>	<u>5,884</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
State Street Improvement Grants Fund 4212	Public Works		Capital Project	
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 79,534	79,534	79,534	79,534
Revenues				
State Grants	1,267,983	910,705	401,741	478,464
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,267,983</u>	<u>910,705</u>	<u>401,741</u>	<u>478,464</u>
TOTAL RESOURCES	<u>\$ 1,347,517</u>	<u>990,239</u>	<u>481,275</u>	<u>557,998</u>
Expenditures				
Public Works				
70M31 - EL PASEO MEDIANS	\$ 0	40,663	12,199	28,464
70P20 - OUTFALL CHANNEL TRAIL	188,100	0	0	0
70W01 - MAIN ST REHAB STP-9991-2	869,865	299,738	299,738	0
70Y03 - TELSHOR ADA IMPROVEMENTS	0	39,804	39,804	0
70Z03 - AMADOR AVE 17TH TO MOTEL BLVD	210,018	0	0	0
30120 - SAFE ROUTES TO SCHOOL FY14	0	500,000	50,000	450,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,267,983</u>	<u>880,205</u>	<u>401,741</u>	<u>478,464</u>
Accrual Adjustments	0	0	0	0
ENDING BALANCE	<u>\$ 79,534</u>	<u>110,034</u>	<u>79,534</u>	<u>79,534</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
NMFA Street Projects 2006 Fund 4213	Public Works		Capital Project	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ 490,887	499,217	499,217	0
Revenues				
Miscellaneous Revenues	(18,342)	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>(18,342)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 472,545</u>	<u>499,217</u>	<u>499,217</u>	<u>0</u>
Expenditures				
Public Works				
70X41 - NMFA-S. FORK ARROYO CHANNEL IMPROVE	\$ 441	0	0	0
Operating Transfers Out	0	0	499,217	0
Total Expenditures	<u>\$ 441</u>	<u>0</u>	<u>499,217</u>	<u>0</u>
Accrual Adjustments	27,113	0	0	0
ENDING BALANCE	<u>\$ 499,217</u>	<u>499,217</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
NMFA New Street Projects 2007 Fund 4214	Public Works		Capital Project	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ 65,774	46,639	46,639	0
Revenues				
Miscellaneous Revenues	(1,589)	0	195	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>(1,589)</u>	<u>0</u>	<u>195</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 64,185</u>	<u>46,639</u>	<u>46,834</u>	<u>0</u>
Expenditures				
Public Works				
70X70 - NMFA - ELKS/KENNEDY IMPROVEMENTS	\$ 20,149	0	0	0
70X66 - NMFA-BRUIINS LANE REHAB	0	46,834	46,834	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 20,149</u>	<u>46,834</u>	<u>46,834</u>	<u>0</u>
Accrual Adjustments	<u>2,603</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 46,639</u>	<u>(195)</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Sales Tax 2003 Street Lighting Bond Project Fund 4223	Public Works		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 72,245	73,536	73,536	0
Revenues				
Miscellaneous Revenues	(2,702)	1,000	1,000	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>(2,702)</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 69,543</u>	<u>74,536</u>	<u>74,536</u>	<u>0</u>
Expenditures				
Public Works	\$ 0	74,245	74,536	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>74,245</u>	<u>74,536</u>	<u>0</u>
Accrual Adjustments	<u>3,993</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 73,536</u>	<u>291</u>	<u>0</u>	<u>0</u>

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
2010A Street Projects Bond Fund 4224	Public Works		Capital Project	
	2012-13 Actual	2013-14 Budget	Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 2,632,501	1,948,203	1,948,203	1,547,818
Revenues				
Miscellaneous Revenues	(75,133)	10,000	10,000	35,000
Operating Transfers In	0	0	0	0
Total Revenues	(75,133)	10,000	10,000	35,000
TOTAL RESOURCES	\$ 2,557,368	1,958,203	1,958,203	1,582,818
Expenditures				
Public Works	\$ 0	338,008		1,582,817
71100 - EL MOLINO PHASE VI	274,764	280,290	280,290	0
71101 - EL MOLINO PHASE VII	79,743	550,000	0	0
71105 - BRUINS LANE REHAB	2,689	0	0	0
71107 - SONOMA N OF HWY 70	369,317	0	0	0
71108 - WYATT DRIVE FY 13/14	0	322,711	41,248	0
71109 - CRESCENT DRIVE	0	0	88,847	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 726,513	1,491,009	410,385	1,582,817
Accrual Adjustments	117,348	0	0	0
ENDING BALANCE	\$ 1,948,203	467,194	1,547,818	1

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2011 Street Projects Bond Fund 4225	Public Works		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 4,103,022	3,276,882	3,276,882	444,544
Revenues				
Miscellaneous Revenues	4,324	0	5,000	5,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>4,324</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
TOTAL RESOURCES	<u>\$ 4,107,346</u>	<u>3,276,882</u>	<u>3,281,882</u>	<u>449,544</u>
Expenditures				
Public Works	\$ 0	1,194,200	1,228,271	449,544
70130 - CAMPO STREET FY 13/14	0	36,793	1,990	0
70713 - SONOMA RANCH BLVD 2011 BOND	772,511	0	0	0
70714 - DEL REY/ENGLER 12-13 BOND	60,909	0	0	0
70Y03 - TELSHOR ADA IMPROVEMENTS	0	80,205	80,205	0
71108 - WYATT DRIVE FY 13/14	0	287,289	232,635	0
71100 - EL MOLINO PHASE VI	0	515,190	515,190	0
71111 - BRUINS LANE RECONSTRUCTION	0	793,000	693,000	0
71113 - PHILLIPS DRIVE FY 13/14	0	138,074	86,047	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 833,420</u>	<u>3,223,022</u>	<u>2,837,338</u>	<u>449,544</u>
Accrual Adjustments	<u>2,956</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 3,276,882</u>	<u>53,860</u>	<u>444,544</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
TIDD Capital Project Fund 4270	Public Works		Capital Project	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 9,761	9,935	9,935	10,093
Revenues				
Miscellaneous Revenues	(366)	0	158	0
Operating Transfers In	0	0	0	0
Total Revenues	(366)	0	158	0
TOTAL RESOURCES	\$ 9,395	9,935	10,093	10,093
Expenditures				
Operating Transfers Out	\$ 0	0	0	0
Total Expenditures	\$ 0	0	0	0
Accrual Adjustments	540	0	0	0
ENDING BALANCE	\$ 9,935	9,935	10,093	10,093

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Airport Improvement Fund 4300	Transportation		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 748,499	822,404	822,404	824,984
Revenues				
Miscellaneous Revenues	11,655	1,682,500	2,550	1,145,208
Federal Grants	4,476,795	0	0	0
State Grants	171,831	674,487	242,840	537,292
Operating Transfers In	0	0	0	0
Total Revenues	<u>4,660,281</u>	<u>2,356,987</u>	<u>245,390</u>	<u>1,682,500</u>
TOTAL RESOURCES	<u>\$ 5,408,780</u>	<u>3,179,391</u>	<u>1,067,794</u>	<u>2,507,484</u>
Expenditures				
Transportation	0	1,662,500	0	1,125,208
70B12 - REHAB TAXIWAY A FY12	\$ 4,423,344	0	0	0
70B13 - ELECTRONIC AIRPORT LAYOUT PLAN	171,263	0	0	0
70B16 - AIRPORT'S FUEL FARM	45,215	128,200	3,330	0
70B17 - NMDOT STATE AVIATION DIV MAINT GRNT	8,804	0	(30)	0
70B18 - FUEL FARM PHASE 2	0	537,292	237,292	300,000
70B19 - FY14 NMDOT AVIATION MAINTENANCE	0	8,995	2,218	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 4,648,626</u>	<u>2,336,987</u>	<u>242,810</u>	<u>1,425,208</u>
Accrual Adjustments	<u>62,250</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 822,404</u>	<u>842,404</u>	<u>824,984</u>	<u>1,082,276</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Flood Control Fund 4400	Public Works		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,718,166	1,496,105	1,496,105	1,493,653
Revenues				
Property Taxes	3,932,443	0	0	0
Miscellaneous Revenues	(114,661)	45,000	45,000	45,000
Operating Transfers In	14,973	1,100,000	1,100,000	900,000
Total Revenues	<u>3,832,755</u>	<u>1,145,000</u>	<u>1,145,000</u>	<u>945,000</u>
TOTAL RESOURCES	<u>\$ 5,550,921</u>	<u>2,641,105</u>	<u>2,641,105</u>	<u>2,438,653</u>
Expenditures				
Transportation	\$ 85,020	62,500	62,500	62,500
Public Works	46,195	286,000	245,000	2,376,153
62010 - ALAMEDA ARROYO TRAIL	0	125,116	125,116	0
70130 - CAMPO STREET FY 13/14	0	25,000	7,500	0
70430 - FLOOD CHANNELS SONOMA N. & HWY 70	24,125	0	0	0
70432 - FLOOD CHANNELS BRUINS LAND REHAB	0	340,000	216,000	0
70433 - FLOOD CHANNELS N VALLEY/TASHIRO	0	150,018	0	0
70434 - SANDHILL CHANNEL IMPRVMT FY 13/14	0	302,559	131,678	0
70436 - ACOE RIPARIAN WETLANDS	541,000	0	0	0
71101 - EL MOLINO PHASE VII	0	463,299	0	0
71108 - WYATT DRIVE FY 13/14	0	90,000	27,000	0
71109 - CRESCENT DRIVE	0	0	5,000	0
71113 - PHILLIPS DRIVE FY 13/14	0	75,000	22,500	0
70E00 - EL MOLINO	70,178	0	0	0
70G02 - FLOOD CONTROL INFRASTRUCTURE 2009	123,515	96,683	96,683	0
70G03 - FLOOD CONTROL LAND ACQUISITION 2009	10,913	0	0	0
70K06 - DEL REY/ENGLER INTERSECTION	56,540	0	0	0
70M31 - EL PASEO MEDIANS	0	20,000	20,000	0
70P20 - OUTFALL CHANNEL TRAIL	44,753	0	0	0
70V01 - LAS CRUCES DAM	42,379	115,153	115,153	0
70Y03 - TELSHOR ADA IMPROVEMENTS	0	25,000	25,000	0
70Z03 - AMADOR AVE 17TH TO MOTEL BLVD	26,363	0	0	0
Operating Transfers Out	3,032,236	48,322	48,322	0
Total Expenditures	<u>\$ 4,103,217</u>	<u>2,224,650</u>	<u>1,147,452</u>	<u>2,438,653</u>
Accrual Adjustments	48,401	0	0	0
ENDING BALANCE	<u>\$ 1,496,105</u>	<u>416,455</u>	<u>1,493,653</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Flood Control Fund 4401	Public Works		Capital Project	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 9,970	0	0	0
Revenues				
Operating Transfers In	0	0	0	0
Total Revenues	0	0	0	0
TOTAL RESOURCES	\$ 9,970	0	0	0
Expenditures				
Operating Transfers Out	\$ 9,970	0	0	0
Total Expenditures	\$ 9,970	0	0	0
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	0	0

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
NMFA Flood Control 2008 Fund 4413	Public Works		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 302,559	306,298	306,298	0
Revenues				
Miscellaneous Revenues	(11,242)	0	4,675	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>(11,242)</u>	<u>0</u>	<u>4,675</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 291,317</u>	<u>306,298</u>	<u>310,973</u>	<u>0</u>
Expenditures				
Public Works				
70420 - SANDHILL ARROYO MODIFICATION	\$ 1,649	0	0	0
Operating Transfers Out	0	0	310,973	0
Total Expenditures	<u>\$ 1,649</u>	<u>0</u>	<u>310,973</u>	<u>0</u>
Accrual Adjustments	<u>16,630</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 306,298</u>	<u>306,298</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2011 Flood Control Fund 4414	Public Works		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,521,456	1,067,790	1,067,790	0
Revenues				
Miscellaneous Revenues	(20,185)	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>(20,185)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 1,501,271</u>	<u>1,067,790</u>	<u>1,067,790</u>	<u>0</u>
Expenditures				
Public Works				
61R04 - BURN LAKE 2011 BOND	\$ 458,475	315,577	315,577	0
70420 - SANDHILL ARROYO MODIFICATION	0	801,781	752,213	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 458,475</u>	<u>1,117,358</u>	<u>1,067,790</u>	<u>0</u>
Accrual Adjustments	<u>24,994</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,067,790</u>	<u>(49,568)</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
West Mesa Industrial Park Fund 4504	Various		Capital Project	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,085,479	1,311,104	1,311,104	1,253,264
Revenues				
Miscellaneous Revenues	162,031	427,850	67,000	115,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>162,031</u>	<u>427,850</u>	<u>67,000</u>	<u>115,000</u>
TOTAL RESOURCES	<u>\$ 1,247,510</u>	<u>1,738,954</u>	<u>1,378,104</u>	<u>1,368,264</u>
Expenditures				
Public Works	\$ 7,836	430,000	4,840	380,000
Operating Transfers Out	0	120,000	120,000	0
Total Expenditures	<u>\$ 7,836</u>	<u>550,000</u>	<u>124,840</u>	<u>380,000</u>
Accrual Adjustments	<u>71,430</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,311,104</u>	<u>1,188,954</u>	<u>1,253,264</u>	<u>988,264</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
NMFA Equipment Fund 4613	Public Works		Capital Project	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 954,913	0	0	0
Revenues				
Miscellaneous Revenues	69	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>69</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 954,982</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Las Cruces Fire Department 33010 - 2011 FIRE APPARATUS NMFA LOAN	\$ 940,000	0	0	0
Operating Transfers Out	14,982	0	0	0
Total Expenditures	<u>\$ 954,982</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Federal Stimulus Capital Projects Fund 4900	Public Works		Capital Project	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 1,893	1,798	1,798	1,798
Revenues				
Miscellaneous Revenues	(1,893)	0	0	0
Federal Grants	475,908	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>474,015</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 475,908</u>	<u>1,798</u>	<u>1,798</u>	<u>1,798</u>
Expenditures				
Community & Cultural Services				
63404 - MUSEUM OF NATURE & SCIENCE	\$ 475,908	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 475,908</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>1,798</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,798</u>	<u>1,798</u>	<u>1,798</u>	<u>1,798</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Utilities Shared Services Fund 5100	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ (111,851)	36,896	36,896	144,895
Revenues				
Charges For Services	60,022	0	0	0
Intergovernmental	6,564,625	10,021,217	7,528,840	9,281,382
Miscellaneous Revenues	137,171	15,000	400,020	53,616
Operating Transfers In	1,000,000	0	0	0
Total Revenues	<u>7,761,818</u>	<u>10,036,217</u>	<u>7,928,860</u>	<u>9,334,998</u>
TOTAL RESOURCES	<u>\$ 7,649,967</u>	<u>10,073,113</u>	<u>7,965,756</u>	<u>9,479,893</u>
Expenditures				
Utilities Shared Services	774,693	0	0	0
Utilities Customer Service	388,989	527,748	398,312	445,555
Utilities Billing & Receivables	1,058,680	1,330,473	1,020,150	1,142,818
Utilities Director	1,135,053	2,642,086	2,100,820	2,589,688
Utilities SCADA	251,360	243,856	231,284	265,329
Regulatory & Environmental Services	176,123	186,989	187,467	198,590
Utility Administrative Services	507,932	533,611	415,726	434,666
Utilities Building Administration	530,294	645,381	367,816	476,627
New Connections	192,324	205,444	203,738	207,956
Meter Reading	600,406	753,433	661,885	815,977
Utility Dispatch	275,545	324,910	267,538	293,899
Field Services	459,152	682,826	462,618	631,485
Joint Utility Warehouse	203,014	218,864	181,504	222,481
Utility Rate Analysis	306,544	539,701	350,604	498,196
Utilities Technical Support	882,719	1,092,897	971,398	1,111,731
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 7,742,828</u>	<u>9,928,219</u>	<u>7,820,861</u>	<u>9,334,998</u>
Accrual Adjustments	<u>129,757</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 36,896</u>	<u>144,894</u>	<u>144,895</u>	<u>144,895</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Shared Services SCADA Fund 5150	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 128,001	166,246	166,246	169,306
Revenues				
Intergovernmental	36,000	0	0	0
Miscellaneous Revenues	(6,093)	3,100	3,060	2,897
Operating Transfers In	0	0	0	0
Total Revenues	<u>29,907</u>	<u>3,100</u>	<u>3,060</u>	<u>2,897</u>
TOTAL RESOURCES	<u>\$ 157,908</u>	<u>169,346</u>	<u>169,306</u>	<u>172,203</u>
Expenditures				
Utility Administrative Services	0	36,000	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>36,000</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	8,337	0	0	0
ENDING BALANCE	<u>\$ 166,246</u>	<u>133,346</u>	<u>169,306</u>	<u>172,203</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Shared Services Equipmnet Replacement Reserve Fund 5160	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,955,089	914,761	914,761	900,454
Revenues				
Intergovernmental	2,000	2,000	2,000	2,000
Miscellaneous Revenues	(25,763)	38,000	16,674	15,248
Operating Transfers In	0	0	0	0
Total Revenues	<u>(23,763)</u>	<u>40,000</u>	<u>18,674</u>	<u>17,248</u>
TOTAL RESOURCES	<u>\$ 1,931,326</u>	<u>954,761</u>	<u>933,435</u>	<u>917,702</u>
Expenditures				
Utilities Director	28,006	0	0	0
Meter Shop	39,448	0	0	0
Field Services	0	0	0	35,000
Joint Utilities Warehouse	41,928	0	0	0
New Connections	0	0	24,785	0
Utility Administrative Services	0	27,177	0	0
Joint Utilities Warehouse	0	10,000	8,196	0
Utilities Technical Support	0	0	0	35,000
Operating Transfers Out	1,000,000	0	0	0
Total Expenditures	<u>\$ 1,109,382</u>	<u>37,177</u>	<u>32,981</u>	<u>70,000</u>
Accrual Adjustments	<u>92,818</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 914,761</u>	<u>917,584</u>	<u>900,454</u>	<u>847,702</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Gas Operations Fund 5200	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 2,129,292	3,556,823	3,556,823	4,551,908
Revenues				
Franchise Fees	457,294	460,520	401,568	460,520
Charges For Services	10,565,999	10,886,463	10,586,366	10,873,721
Miscellaneous Revenues	60,732	57,000	77,354	79,853
Operating Transfers In	0	0	0	0
Total Revenues	<u>11,084,025</u>	<u>11,403,983</u>	<u>11,065,288</u>	<u>11,414,094</u>
TOTAL RESOURCES	<u>\$ 13,213,317</u>	<u>14,960,806</u>	<u>14,622,111</u>	<u>15,966,002</u>
Expenditures				
Gas Administrative Services	4,310,370	5,673,809	4,575,858	5,451,784
Gas Construction & Maintenance	1,127,174	1,345,926	1,087,611	1,292,036
Gas Pressure & Service	1,430,875	1,706,037	1,430,207	1,731,978
Gas Corrosion	684,568	781,187	703,610	767,457
Gas Locating & Mapping	644,584	708,834	653,913	704,841
Operating Transfers Out	1,591,800	1,300,000	1,300,000	2,800,000
Total Expenditures	<u>\$ 9,789,371</u>	<u>11,515,793</u>	<u>9,751,200</u>	<u>12,748,096</u>
Commodity Sales				
Natural Gas Sales - Commodity	13,113,049	13,909,308	10,734,110	13,582,121
Provision For Uncollectible - COG	8,649	(104,320)	(104,320)	(101,866)
Total Commodity Sales	<u>13,121,698</u>	<u>13,804,988</u>	<u>10,629,790</u>	<u>13,480,255</u>
Cost of Natural Gas				
Cost of Natural Gas	13,111,258	13,909,308	10,734,110	13,582,121
In Lieu of Franchise Tax: Cost of Gas	262,399	278,186	214,682	271,642
Total Cost of Natural Gas	<u>\$ 13,373,657</u>	<u>14,187,494</u>	<u>10,948,792</u>	<u>13,853,763</u>
Accrual Adjustments	<u>384,836</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 3,556,823</u>	<u>3,062,507</u>	<u>4,551,908</u>	<u>2,844,398</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Gas Contingency Fund 5205	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 624,055	1,043,938	1,043,938	1,364,224
Revenues				
Miscellaneous Revenues	(36,555)	14,000	20,286	23,658
Operating Transfers In	406,555	300,000	300,000	300,000
Total Revenues	<u>370,000</u>	<u>314,000</u>	<u>320,286</u>	<u>323,658</u>
TOTAL RESOURCES	<u>\$ 994,055</u>	<u>1,357,938</u>	<u>1,364,224</u>	<u>1,687,882</u>
Expenditures				
Gas Contingency	0	200,000	0	200,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>200,000</u>	<u>0</u>	<u>200,000</u>
Accrual Adjustments	49,883	0	0	0
ENDING BALANCE	<u>\$ 1,043,938</u>	<u>1,157,938</u>	<u>1,364,224</u>	<u>1,487,882</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Gas Capital Improvements Fund 5250	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 6,627,844	6,289,960	6,289,960	6,585,019
Revenues				
Miscellaneous Revenues	(264,113)	175,000	128,943	121,429
Operating Transfers In	1,000,000	1,000,000	1,000,000	2,000,000
Total Revenues	<u>735,887</u>	<u>1,175,000</u>	<u>1,128,943</u>	<u>2,121,429</u>
TOTAL RESOURCES	<u>\$ 7,363,731</u>	<u>7,464,960</u>	<u>7,418,904</u>	<u>8,706,448</u>
Expenditures				
Gas System Control & Data Acquisition	45,796	25,000	11,500	25,000
Gas Rehab Low Pressure	311,645	412,000	5,000	400,000
Gas Rehab Street Projects	720,294	1,486,747	650,000	1,500,000
Gas High Pressure Lines	260,220	2,050,000	15,000	2,050,000
Gas Rehab High Pressure	760	412,000	5,000	400,000
Gas Development Low Pressure	67,758	412,000	15,000	400,000
Gas Line Extensions	0	309,000	0	300,000
Gas Public Works Reimbursement Cost	61,605	117,385	117,385	117,385
Utility Administrative Services	222	52,305	15,000	0
Projects:				
82004 - SCADA INSTALLATIONS	0	25,000	0	25,000
830F1 - STREET IMPROVEMENT PROJECT	0	0	0	1,000,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,468,300</u>	<u>5,301,437</u>	<u>833,885</u>	<u>6,217,385</u>
Accrual Adjustments	<u>394,530</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 6,289,960</u>	<u>2,163,523</u>	<u>6,585,019</u>	<u>2,489,063</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Gas Equipment Replace Reserve Fund 5260	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 1,884,777	2,198,703	2,198,703	1,879,487
Revenues				
Miscellaneous Revenues	(83,084)	46,000	38,357	31,692
Operating Transfers In	291,800	0	0	500,000
Total Revenues	<u>208,716</u>	<u>46,000</u>	<u>38,357</u>	<u>531,692</u>
TOTAL RESOURCES	<u>\$ 2,093,493</u>	<u>2,244,703</u>	<u>2,237,060</u>	<u>2,411,179</u>
Expenditures				
Gas A & G	0	101,271	16,842	0
Gas Construction & Maintenance	0	1,650,000	0	19,000
Gas Pressure & Service	0	0	0	15,000
Gas Corrosion	0	192,893	156,943	0
Gas Pressure & Service	0	0	119,829	0
Gas Locating & Mapping	0	101,271	63,959	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>2,045,435</u>	<u>357,573</u>	<u>34,000</u>
Accrual Adjustments	<u>105,210</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 2,198,703</u>	<u>199,268</u>	<u>1,879,487</u>	<u>2,377,179</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Water Operations Fund 5300	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 4,320,808	2,746,328	2,746,328	2,817,880
Revenues				
Franchise Fees	253,301	264,333	270,203	264,333
Charges For Services	13,022,594	13,461,673	12,920,180	13,778,361
Intergovernmental	77,904	60,000	50,336	60,000
Miscellaneous Revenues	134,383	60,000	58,967	49,919
Operating Transfers In	303,909	308,603	294,393	314,535
Total Revenues	<u>13,792,091</u>	<u>14,154,609</u>	<u>13,594,079</u>	<u>14,467,148</u>
TOTAL RESOURCES	<u>\$ 18,112,899</u>	<u>16,900,937</u>	<u>16,340,407</u>	<u>17,285,028</u>
Expenditures				
Water Administrative Services	3,608,367	5,161,506	4,004,059	4,914,557
Groundwater Monitoring	0	35,000	0	0
Water Line Maintenance	2,718,541	3,111,231	2,677,676	2,740,255
Water Production	3,553,051	3,799,860	3,200,074	3,722,900
Laboratory	129,815	142,681	101,434	218,309
Pollution Prevention	80,654	86,770	85,216	86,565
Water Conservation	79,998	130,491	42,348	110,169
Projects:				
83008 - AUTOMATED METER READING	322,882	307,388	55,158	275,000
83016 - WATER LITIGATION	0	0	0	431,000
Bond/Note Principal	858,225	1,738,634	1,816,788	1,786,500
Bond/Note Interest	109,089	688,115	736,901	634,800
Operating Transfers Out	3,529,600	802,873	802,873	1,525,950
Total Expenditures	<u>\$ 14,990,222</u>	<u>16,004,549</u>	<u>13,522,527</u>	<u>16,446,005</u>
Accrual Adjustments	<u>(376,349)</u>	<u>1</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 2,746,328</u>	<u>896,389</u>	<u>2,817,880</u>	<u>839,023</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Water Development Fund 5301	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,373,242	992,244	992,244	313,509
Revenues				
Charges For Services	1,076,075	1,025,000	650,666	1,025,000
Miscellaneous Revenues	(108,454)	210,000	97,229	113,504
Operating Transfers In	0	0	0	331,000
Total Revenues	<u>967,621</u>	<u>1,235,000</u>	<u>747,895</u>	<u>1,469,504</u>
TOTAL RESOURCES	<u>\$ 2,340,863</u>	<u>2,227,244</u>	<u>1,740,139</u>	<u>1,783,013</u>
Expenditures				
Water Administrative Services	52,887	55,050	52,975	55,050
Bond/Note Principal	1,503,714	679,075	600,922	694,200
Bond/Note Interest	918,647	412,747	365,950	392,700
Operating Transfers Out	0	406,784	406,784	406,784
Total Expenditures	<u>\$ 2,475,248</u>	<u>1,553,656</u>	<u>1,426,630</u>	<u>1,548,734</u>
Accrual Adjustments	<u>1,126,629</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 992,244</u>	<u>673,588</u>	<u>313,509</u>	<u>234,279</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Water Contingency Fund 5305	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 578,721	689,738	689,738	200,547
Revenues				
Miscellaneous Revenues	(26,098)	18,000	10,809	2,942
Operating Transfers In	100,000	0	0	0
Total Revenues	<u>73,902</u>	<u>18,000</u>	<u>10,809</u>	<u>2,942</u>
TOTAL RESOURCES	<u>\$ 652,623</u>	<u>707,738</u>	<u>700,547</u>	<u>203,489</u>
Expenditures				
Utility Director	0	100,000	0	100,000
Operating Transfers Out	0	500,000	500,000	0
Total Expenditures	<u>\$ 0</u>	<u>600,000</u>	<u>500,000</u>	<u>100,000</u>
Accrual Adjustments	37,115	0	0	0
ENDING BALANCE	<u>\$ 689,738</u>	<u>107,738</u>	<u>200,547</u>	<u>103,489</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Water Acquisition Fund 5320	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 273,624	630,556	630,556	914,134
Revenues				
Charges For Services	603,996	588,000	484,030	588,000
Miscellaneous Revenues	(12,733)	37,955	13,629	28,709
Operating Transfers In	0	102,873	102,873	0
Total Revenues	<u>591,263</u>	<u>728,828</u>	<u>600,532</u>	<u>616,709</u>
TOTAL RESOURCES	<u>\$ 864,887</u>	<u>1,359,384</u>	<u>1,231,088</u>	<u>1,530,843</u>
Expenditures				
Water Administrative Services/Water Rights	115,334	450,000	0	450,000
Water Administrative Services	249,832	328,700	304,712	308,700
Projects:				
83004 - GROUND WATER MONITORING	0	0	12,241	20,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 365,166</u>	<u>778,700</u>	<u>316,953</u>	<u>778,700</u>
Accrual Adjustments	<u>130,835</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 630,556</u>	<u>580,684</u>	<u>914,134</u>	<u>752,143</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Water Management / Adjudication Fund 5321	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 486,775	616,416	616,416	737,498
Revenues				
Charges For Services	278,570	265,000	284,501	265,000
Miscellaneous Revenues	(22,318)	10,000	11,587	12,713
Operating Transfers In	0	0	0	0
Total Revenues	<u>256,252</u>	<u>275,000</u>	<u>296,088</u>	<u>277,713</u>
TOTAL RESOURCES	<u>\$ 743,027</u>	<u>891,416</u>	<u>912,504</u>	<u>1,015,211</u>
Expenditures				
Water	157,805	290,000	175,006	290,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 157,805</u>	<u>290,000</u>	<u>175,006</u>	<u>290,000</u>
Accrual Adjustments	31,194	0	0	0
ENDING BALANCE	<u>\$ 616,416</u>	<u>601,416</u>	<u>737,498</u>	<u>725,211</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2009 Water Bond Debt Service Fund 5331	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 104,001	117,793	117,793	130,186
Revenues				
Miscellaneous Revenues	(27,919)	15,000	12,393	1,593
Operating Transfers In	0	0	0	0
Total Revenues	<u>(27,919)</u>	<u>15,000</u>	<u>12,393</u>	<u>1,593</u>
TOTAL RESOURCES	<u>\$ 76,082</u>	<u>132,793</u>	<u>130,186</u>	<u>131,779</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	41,711	0	0	0
ENDING BALANCE	<u>\$ 117,793</u>	<u>132,793</u>	<u>130,186</u>	<u>131,779</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2010 Water Bond Debt Service Fund 5332	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ 20,760	23,829	23,829	27,017
Revenues				
Miscellaneous Revenues	(5,666)	4,500	3,188	2,360
Operating Transfers In	0	0	0	0
Total Revenues	<u>(5,666)</u>	<u>4,500</u>	<u>3,188</u>	<u>2,360</u>
TOTAL RESOURCES	<u>\$ 15,094</u>	<u>28,329</u>	<u>27,017</u>	<u>29,377</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	8,735	0	0	0
ENDING BALANCE	<u>\$ 23,829</u>	<u>28,329</u>	<u>27,017</u>	<u>29,377</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2009 Water Bond Debt Service Reserve Fund 5341	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,158,354	1,172,861	1,172,861	1,185,874
Revenues				
Miscellaneous Revenues	(17,968)	18,000	13,013	20,761
Operating Transfers In	0	0	0	0
Total Revenues	<u>(17,968)</u>	<u>18,000</u>	<u>13,013</u>	<u>20,761</u>
TOTAL RESOURCES	<u>\$ 1,140,386</u>	<u>1,190,861</u>	<u>1,185,874</u>	<u>1,206,635</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>32,475</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,172,861</u>	<u>1,190,861</u>	<u>1,185,874</u>	<u>1,206,635</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2010 Water Bond Debt Service Reserve Fund 5342	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,561,981	1,581,740	1,581,740	1,598,525
Revenues				
Miscellaneous Revenues	(25,594)	22,000	16,785	27,957
Operating Transfers In	0	0	0	0
Total Revenues	<u>(25,594)</u>	<u>22,000</u>	<u>16,785</u>	<u>27,957</u>
TOTAL RESOURCES	<u>\$ 1,536,387</u>	<u>1,603,740</u>	<u>1,598,525</u>	<u>1,626,482</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	45,353	0	0	0
ENDING BALANCE	<u>\$ 1,581,740</u>	<u>1,603,740</u>	<u>1,598,525</u>	<u>1,626,482</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Water Capital Improvements Fund 5350	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,506,391	1,752,896	1,752,896	1,082,372
Revenues				
Miscellaneous Revenues	(74,612)	18,000	31,861	17,471
State Grants	0	0	0	0
Operating Transfers In	2,892,000	1,200,000	1,200,000	1,194,950
Total Revenues	<u>2,817,388</u>	<u>1,218,000</u>	<u>1,231,861</u>	<u>1,212,421</u>
TOTAL RESOURCES	<u>\$ 4,323,779</u>	<u>2,970,896</u>	<u>2,984,757</u>	<u>2,294,793</u>
Expenditures				
Water Production	513,150	650,000	500,000	500,000
Water Utility Rehab - Streets	1,511,388	1,890,000	1,150,000	1,321,000
Utility Administrative Services	222	50,000	15,000	0
Water Production	0	5,000	0	0
Water Line Maintenance	0	80,000	80,000	0
Water Projects & Grants	500,000	0	0	50,000
Projects:				
83010 - PUBLIC WORKS REIM	61,605	117,385	117,385	117,385
83040 - WATER PUMP STA REPL CAPACITY	82,773	0	0	0
83085 - WATER PRESSURE RELIEF VALVE REHAB	6,590	51,500	40,000	50,000
83086 - BOOSTER PUMP STATION	6,897	0	0	123,600
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 2,682,625</u>	<u>2,843,885</u>	<u>1,902,385</u>	<u>2,161,985</u>
Accrual Adjustments	<u>111,742</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,752,896</u>	<u>127,011</u>	<u>1,082,372</u>	<u>132,808</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Water Equipment Replacement Reserve Fund 5360	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 851,710	1,325,286	1,325,286	1,046,842
Revenues				
Miscellaneous Revenues	(52,618)	30,000	22,026	17,557
Operating Transfers In	537,600	0	0	0
Total Revenues	<u>484,982</u>	<u>30,000</u>	<u>22,026</u>	<u>17,557</u>
TOTAL RESOURCES	<u>\$ 1,336,692</u>	<u>1,355,286</u>	<u>1,347,312</u>	<u>1,064,399</u>
Expenditures				
Water Line Maintenance	74,631	236,335	220,463	146,000
Water Production	0	0	0	4,000
Water Production	0	71,557	71,557	70,176
Water	0	0	0	10,500
Water Pullution Prevention	8,216	8,534	8,450	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 82,847</u>	<u>316,426</u>	<u>300,470</u>	<u>230,676</u>
Accrual Adjustments	<u>71,441</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,325,286</u>	<u>1,038,860</u>	<u>1,046,842</u>	<u>833,723</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2005A Water Bond Projects Fund 5374	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ 594,102	406,117	406,117	409,330
Revenues				
Miscellaneous Revenues	(13,172)	20,000	7,365	6,947
Operating Transfers In	0	0	0	0
Total Revenues	<u>(13,172)</u>	<u>20,000</u>	<u>7,365</u>	<u>6,947</u>
TOTAL RESOURCES	\$ 580,930	426,117	413,482	416,277
Expenditures				
Projects:				
830A0 - WEST MESA WATER DEVELOPMENT	198,205	200,000	4,152	195,848
83071 - WATER JORNADA PUMP STATION	0	115,000	0	115,000
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 198,205	315,000	4,152	310,848
Accrual Adjustments	23,392	0	0	0
ENDING BALANCE	\$ 406,117	111,117	409,330	105,429

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2006 Water Bond Projects Fund 5375	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,669,894	1,678,018	1,678,018	1,686,186
Revenues				
Miscellaneous Revenues	(6,859)	10,000	8,168	30,082
Operating Transfers In	0	0	0	0
Total Revenues	<u>(6,859)</u>	<u>10,000</u>	<u>8,168</u>	<u>30,082</u>
TOTAL RESOURCES	<u>\$ 1,663,035</u>	<u>1,688,018</u>	<u>1,686,186</u>	<u>1,716,268</u>
Expenditures				
Projects:				
830C0 - EAST MESA WATER SYSTEM	0	1,661,308	0	1,661,296
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>1,661,308</u>	<u>0</u>	<u>1,661,296</u>
Accrual Adjustments	14,983	0	0	0
ENDING BALANCE	<u>\$ 1,678,018</u>	<u>26,710</u>	<u>1,686,186</u>	<u>54,972</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Water EPA Grant Projects Fund 5376	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Federal Grants	241,116	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>241,116</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 241,116</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
830A1 - WEST MESA WATER DEVEL EPA GRANT	241,116	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 241,116</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Water NMFA Loan Projects Fund 5377	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,367,574	1,299,017	1,299,017	1,187,034
Revenues				
Miscellaneous Revenues	(48,060)	60,000	23,017	20,074
Operating Transfers In	0	0	0	0
Total Revenues	<u>(48,060)</u>	<u>60,000</u>	<u>23,017</u>	<u>20,074</u>
TOTAL RESOURCES	<u>\$ 1,319,514</u>	<u>1,359,017</u>	<u>1,322,034</u>	<u>1,207,108</u>
Expenditures				
Projects:				
83042 - DRILL REPLACEMENT WELLS	92,287	823,301	15,000	420,000
83076 - WATER JORNADA RESERVOIR	0	420,000	120,000	645,554
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 92,287</u>	<u>1,243,301</u>	<u>135,000</u>	<u>1,065,554</u>
Accrual Adjustments	<u>71,790</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,299,017</u>	<u>115,716</u>	<u>1,187,034</u>	<u>141,554</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2007 Water NMFA Loan Projects Fund 5378	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 4,572,290	2,766,647	2,766,647	2,211,647
Revenues				
Operating Transfers In	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 4,572,290</u>	<u>2,766,647</u>	<u>2,766,647</u>	<u>2,211,647</u>
Expenditures				
Projects:				
83019 - TRANSMISSION PIPELINES	717,223	529,031	375,000	185,257
83042 - DRILL REPLACEMENT WELLS	78,438	0	0	0
83082 - WATER ZONE I INTRCONNECT-B NMFA 08	203,838	1,660,410	50,000	1,620,914
83087 - LINE REHABILITATION	198,748	206,000	115,000	97,043
830B0 - WATER SCADA (REHAB)	16,504	50,000	15,000	50,000
830B1 - SCADA INSTALATIONS	8,459	19,712	0	19,712
830C0 - EAST MESA WATER SYSTEM	0	138,692	0	138,692
830C1 - WATER EAST MESA WELLS NMFA 2008	580,774	71,423	0	71,423
830F0 - STREET UTILITY REHAB	1,659	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,805,643</u>	<u>2,675,268</u>	<u>555,000</u>	<u>2,183,041</u>
Accrual Adjustments	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 2,766,647</u>	<u>91,379</u>	<u>2,211,647</u>	<u>28,606</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2005A Water Bond Debt Service Fund 5384	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 56,077	62,217	62,217	67,992
Revenues				
Miscellaneous Revenues	(12,123)	0	5,775	895
Operating Transfers In	0	0	0	0
Total Revenues	<u>(12,123)</u>	<u>0</u>	<u>5,775</u>	<u>895</u>
TOTAL RESOURCES	<u>\$ 43,954</u>	<u>62,217</u>	<u>67,992</u>	<u>68,887</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	18,263	0	0	0
ENDING BALANCE	<u>\$ 62,217</u>	<u>62,217</u>	<u>67,992</u>	<u>68,887</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2006 Water Bond Debt Service Fund 5385	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 16,699	18,704	18,704	20,586
Revenues				
Miscellaneous Revenues	(3,928)	2,000	1,882	264
Operating Transfers In	0	0	0	0
Total Revenues	<u>(3,928)</u>	<u>2,000</u>	<u>1,882</u>	<u>264</u>
TOTAL RESOURCES	<u>\$ 12,771</u>	<u>20,704</u>	<u>20,586</u>	<u>20,850</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	(1)	0	0	0
ENDING BALANCE	<u>\$ 12,770</u>	<u>20,704</u>	<u>20,586</u>	<u>20,850</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2005A Water Bond Debt Service Reserve Fund 5394	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,078,924	1,098,202	1,098,202	1,100,328
Revenues				
Miscellaneous Revenues	(40,359)	34,000	2,126	18,732
Operating Transfers In	0	0	0	0
Total Revenues	<u>(40,359)</u>	<u>34,000</u>	<u>2,126</u>	<u>18,732</u>
TOTAL RESOURCES	<u>\$ 1,038,565</u>	<u>1,132,202</u>	<u>1,100,328</u>	<u>1,119,060</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	59,637	0	0	0
ENDING BALANCE	<u>\$ 1,098,202</u>	<u>1,132,202</u>	<u>1,100,328</u>	<u>1,119,060</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2006 Water Bond Debt Service Reserve Fund 5395	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ 368,225	376,668	376,668	384,127
Revenues				
Miscellaneous Revenues	(12,464)	13,000	7,459	6,538
Operating Transfers In	0	0	0	0
Total Revenues	<u>(12,464)</u>	<u>13,000</u>	<u>7,459</u>	<u>6,538</u>
TOTAL RESOURCES	<u>\$ 355,761</u>	<u>389,668</u>	<u>384,127</u>	<u>390,665</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	20,907	0	0	0
ENDING BALANCE	<u>\$ 376,668</u>	<u>389,668</u>	<u>384,127</u>	<u>390,665</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Wastewater Operations Fund 5400	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 4,709,509	3,944,545	3,944,545	3,434,807
Revenues				
Franchise Fees	208,250	212,646	219,259	212,646
Charges For Services	10,716,582	10,552,317	10,512,151	10,660,840
Miscellaneous Revenues	112,932	92,000	189,665	58,928
Operating Transfers In	0	0	0	0
Total Revenues	<u>11,037,764</u>	<u>10,856,963</u>	<u>10,921,075</u>	<u>10,932,414</u>
TOTAL RESOURCES	<u>\$ 15,747,273</u>	<u>14,801,508</u>	<u>14,865,620</u>	<u>14,367,221</u>
Expenditures				
Wastewater Administrative Services	3,209,355	4,229,560	3,458,045	4,054,815
Wastewater Line Maintenance	1,195,957	1,346,558	1,292,931	1,394,453
Wastewater Jake Hands Treatment Plant Operations	2,609,323	3,373,195	2,687,576	3,008,125
Laboratory	362,079	408,964	306,357	388,018
Pollution Prevention	217,866	256,953	231,602	256,236
Wastewater West Mesa Treatment Plant Operations	58,221	85,000	42,749	85,000
East Mesa Water Reclamation	0	0	0	437,041
Bond/Note Principal	745,429	765,151	765,151	783,300
Bond/Note Interest	133,553	159,031	154,879	137,750
Operating Transfers Out	3,402,444	2,491,524	2,491,524	2,689,192
Total Expenditures	<u>\$ 11,934,227</u>	<u>13,115,936</u>	<u>11,430,813</u>	<u>13,233,930</u>
Accrual Adjustments	<u>131,499</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 3,944,545</u>	<u>1,685,572</u>	<u>3,434,807</u>	<u>1,133,291</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Wastewater Development Fund 5401	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 3,165,337	2,351,021	2,351,021	1,597,278
Revenues				
Charges For Services	966,244	800,000	746,887	800,000
Miscellaneous Revenues	(49,835)	215,000	67,768	66,416
Operating Transfers In	0	406,784	406,784	406,784
Total Revenues	<u>916,409</u>	<u>1,421,784</u>	<u>1,221,438</u>	<u>1,273,200</u>
TOTAL RESOURCES	<u>\$ 4,081,746</u>	<u>3,772,805</u>	<u>3,572,459</u>	<u>2,870,478</u>
Expenditures				
Wastewater Administrative Services	44,679	44,700	44,646	44,700
Wastewater Master Plan	0	100,000	0	100,000
Projects:				
840E0 - WW NEW INTERCEPTORS	35,278	1,545,808	750,000	1,332,654
840J0 - WW SYSTEM CTRL & DATA ACQUISITION	0	20,000	0	20,000
Bond/Note Principal	775,605	796,993	796,993	826,000
Bond/Note Interest	408,420	384,166	383,542	356,900
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,263,982</u>	<u>2,891,667</u>	<u>1,975,181</u>	<u>2,680,254</u>
Accrual Adjustments	<u>(466,743)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 2,351,021</u>	<u>881,138</u>	<u>1,597,278</u>	<u>190,224</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Wastewater Contingency Fund 5405	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 419,783	528,009	528,009	638,151
Revenues				
Miscellaneous Revenues	(20,106)	10,000	10,142	10,977
Operating Transfers In	100,000	100,000	100,000	100,000
Total Revenues	<u>79,894</u>	<u>110,000</u>	<u>110,142</u>	<u>110,977</u>
TOTAL RESOURCES	<u>\$ 499,677</u>	<u>638,009</u>	<u>638,151</u>	<u>749,128</u>
Expenditures				
Wastewater Contingency	0	200,000	0	200,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>200,000</u>	<u>0</u>	<u>200,000</u>
Accrual Adjustments	28,332	0	0	0
ENDING BALANCE	<u>\$ 528,009</u>	<u>438,009</u>	<u>638,151</u>	<u>549,128</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Wastewater Water Reclamation Project Fund 5420	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 412,479	489,578	489,578	414,430
Revenues				
Miscellaneous Revenues	(19,087)	5,000	8,969	6,966
Operating Transfers In	884,248	873,170	842,172	685,525
Total Revenues	<u>865,161</u>	<u>878,170</u>	<u>851,141</u>	<u>692,491</u>
TOTAL RESOURCES	<u>\$ 1,277,640</u>	<u>1,367,748</u>	<u>1,340,719</u>	<u>1,106,921</u>
Expenditures				
East Mesa Wastewater Reclamation Plant	262,362	557,449	391,417	0
Bond/Note Principal	170,777	170,147	170,147	175,200
Bond/Note Interest	353,432	364,725	364,725	358,650
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 786,571</u>	<u>1,092,321</u>	<u>926,289</u>	<u>533,850</u>
Accrual Adjustments	<u>(1,491)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 489,578</u>	<u>275,427</u>	<u>414,430</u>	<u>573,071</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2009 Wastewater Bond Debt Service Fund 5431	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ 29,244	37,311	37,311	44,464
Revenues				
Miscellaneous Revenues	(16,283)	8,000	7,153	362
Operating Transfers In	0	0	0	0
Total Revenues	<u>(16,283)</u>	<u>8,000</u>	<u>7,153</u>	<u>362</u>
TOTAL RESOURCES	<u>\$ 12,961</u>	<u>45,311</u>	<u>44,464</u>	<u>44,826</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>24,350</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 37,311</u>	<u>45,311</u>	<u>44,464</u>	<u>44,826</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2010 Wastewater Bond Debt Service Fund 5432	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 13,798	15,850	15,850	17,982
Revenues				
Miscellaneous Revenues	(3,790)	3,000	2,132	219
Operating Transfers In	0	0	0	0
Total Revenues	<u>(3,790)</u>	<u>3,000</u>	<u>2,132</u>	<u>219</u>
TOTAL RESOURCES	<u>\$ 10,008</u>	<u>18,850</u>	<u>17,982</u>	<u>18,201</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>5,842</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 15,850</u>	<u>18,850</u>	<u>17,982</u>	<u>18,201</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2009 Wastewater Bond Debt Service Reserve Fund 5441	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 732,014	741,225	741,225	749,508
Revenues				
Miscellaneous Revenues	(11,530)	10,000	8,283	13,118
Operating Transfers In	0	0	0	0
Total Revenues	<u>(11,530)</u>	<u>10,000</u>	<u>8,283</u>	<u>13,118</u>
TOTAL RESOURCES	<u>\$ 720,484</u>	<u>751,225</u>	<u>749,508</u>	<u>762,626</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	20,741	0	0	0
ENDING BALANCE	<u>\$ 741,225</u>	<u>751,225</u>	<u>749,508</u>	<u>762,626</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2010 Wastewater Bond Debt Service Reserve Fund 5442	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,019,982	1,032,895	1,032,895	1,043,872
Revenues				
Miscellaneous Revenues	(16,758)	18,000	10,977	18,256
Operating Transfers In	0	0	0	0
Total Revenues	<u>(16,758)</u>	<u>18,000</u>	<u>10,977</u>	<u>18,256</u>
TOTAL RESOURCES	<u>\$ 1,003,224</u>	<u>1,050,895</u>	<u>1,043,872</u>	<u>1,062,128</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	29,671	0	0	0
ENDING BALANCE	<u>\$ 1,032,895</u>	<u>1,050,895</u>	<u>1,043,872</u>	<u>1,062,128</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Wastewater Capital Improvements Fund 5450	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 4,116,513	4,970,728	4,970,728	4,956,681
Revenues				
Miscellaneous Revenues	(195,963)	105,000	93,339	84,225
State Grants	0	321,000	321,000	0
Operating Transfers In	2,616,524	2,116,524	2,116,524	2,514,192
Total Revenues	<u>2,420,561</u>	<u>2,542,524</u>	<u>2,530,863</u>	<u>2,598,417</u>
TOTAL RESOURCES	<u>\$ 6,537,074</u>	<u>7,513,252</u>	<u>7,501,591</u>	<u>7,555,098</u>
Expenditures				
Wastewater Administrative Services	222	52,305	15,000	0
Wastewater Jake Hands Treatment Plant Operations	46,435	100,000	100,000	100,000
Wastewater Projects & Grants	23,695	357,035	357,035	0
Wastewater Projects & Grants	0	10,879	0	0
Wastewater Capital Improvements	46,273	0	0	0
East Mesa Water Reclamation Facility	0	0	0	25,000
Projects:				
84020 - WW STREET UTILITY REHAB	725,118	1,500,000	900,000	1,545,000
84030 - WW REPLACE LINES AND MANHOLES	82,699	310,000	275,000	500,000
84063 - WWTP REHABILITATION	233,476	3,073,815	200,000	2,947,087
84066 - WWTP ODOR CONTROL	0	250,000	250,000	0
84070 - WW LINE REHAB EXTENSION	37,810	103,000	100,000	103,000
84080 - WW PUBLIC WORKS REIMBURSEMENT COST	61,605	117,385	117,385	117,385
84090 - WW LIFT STATION RENOVATIONS	0	0	0	338,000
84092 - FORCE MAIN REHAB	0	235,000	50,000	235,000
840A0 - WW SEPTIC SYSTEMS	106,572	267,800	0	267,800
840A1 - WW SEPTIC SYSTEMS NMED 13-1449-STB	0	321,000	25,000	451,029
840G0 - WW WATER RECLAMATION PROJECT	470,000	221,094	155,490	0
840J0 - WW SYSTEM CTRL & DATA ACQUISITION	9,960	10,000	0	200,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,843,865</u>	<u>6,929,313</u>	<u>2,544,910</u>	<u>6,829,301</u>
Accrual Adjustments	277,519	0	0	0
ENDING BALANCE	<u>\$ 4,970,728</u>	<u>583,939</u>	<u>4,956,681</u>	<u>725,797</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Wastewater Equipment Replacement Reserve Fund 5460	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,732,448	2,131,708	2,131,708	1,545,521
Revenues				
Miscellaneous Revenues	(81,055)	54,000	38,713	25,757
Operating Transfers In	384,900	75,000	75,000	75,000
Total Revenues	<u>303,845</u>	<u>129,000</u>	<u>113,713</u>	<u>100,757</u>
TOTAL RESOURCES	<u>\$ 2,036,293</u>	<u>2,260,708</u>	<u>2,245,421</u>	<u>1,646,278</u>
Expenditures				
Wastewater Line Maintenance	0	490,596	474,583	0
Wastewater Jake Hands Treat Plant Operations	0	0	0	4,000
Wastewater Jake Hands Treatment Plant Operations	0	367,405	225,317	340,000
Wastewater Equipment Replacement Reserve	0	0	0	24,500
Wastewater Equipment Replacement Reserve	19,170	19,681	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 19,170</u>	<u>877,682</u>	<u>699,900</u>	<u>368,500</u>
Accrual Adjustments	<u>114,585</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 2,131,708</u>	<u>1,383,026</u>	<u>1,545,521</u>	<u>1,277,778</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2006 Wastewater Bond Rehab Projects Fund 5475	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 137,808	77,393	77,393	59,205
Revenues				
Miscellaneous Revenues	(1,989)	9,325	1,396	992
Operating Transfers In	0	0	0	0
Total Revenues	<u>(1,989)</u>	<u>9,325</u>	<u>1,396</u>	<u>992</u>
TOTAL RESOURCES	<u>\$ 135,819</u>	<u>86,718</u>	<u>78,789</u>	<u>60,197</u>
Expenditures				
Projects:				
84030 - WW REPLACE LINES AND MANHOLES	62,470	19,584	19,584	19,584
84070 - WW LINE REHAB EXTENSION	28	30,900	0	30,900
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 62,498</u>	<u>50,484</u>	<u>19,584</u>	<u>50,484</u>
Accrual Adjustments	<u>4,072</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 77,393</u>	<u>36,234</u>	<u>59,205</u>	<u>9,713</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2006 Wastewater Bond Debt Service Fund 5485	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 70,530	78,302	78,302	85,648
Revenues				
Miscellaneous Revenues	(15,254)	9,000	7,346	1,127
Operating Transfers In	0	0	0	0
Total Revenues	<u>(15,254)</u>	<u>9,000</u>	<u>7,346</u>	<u>1,127</u>
TOTAL RESOURCES	<u>\$ 55,276</u>	<u>87,302</u>	<u>85,648</u>	<u>86,775</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>23,026</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 78,302</u>	<u>87,302</u>	<u>85,648</u>	<u>86,775</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2006 Wastewater Bond Debt Service Reserve Fund 5495	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,338,594	1,369,623	1,369,623	1,396,844
Revenues				
Miscellaneous Revenues	(45,071)	16,000	27,221	23,773
Operating Transfers In	0	0	0	0
Total Revenues	<u>(45,071)</u>	<u>16,000</u>	<u>27,221</u>	<u>23,773</u>
TOTAL RESOURCES	<u>\$ 1,293,523</u>	<u>1,385,623</u>	<u>1,396,844</u>	<u>1,420,617</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>76,100</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,369,623</u>	<u>1,385,623</u>	<u>1,396,844</u>	<u>1,420,617</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Solid Waste Operations Fund 5500	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,010,091	3,897,522	3,897,522	3,765,300
Revenues				
Franchise Fees	205,796	187,716	212,871	187,716
Charges For Services	11,495,946	11,275,009	11,452,335	11,349,329
Miscellaneous Revenues	26,095	36,000	100,009	64,676
Operating Transfers In	727,790	350,000	350,000	0
Total Revenues	<u>12,455,627</u>	<u>11,848,725</u>	<u>12,115,215</u>	<u>11,601,721</u>
TOTAL RESOURCES	<u>\$ 13,465,718</u>	<u>15,746,247</u>	<u>16,012,737</u>	<u>15,367,021</u>
Expenditures				
Utility Administrative Services	222	52,305	9,858	0
Solid Waste Administrative Services	3,063,134	3,262,063	3,098,254	3,318,678
SW Residential Collections	2,654,355	2,831,118	2,695,088	2,864,748
SW Commercial Collections	2,852,904	3,092,038	2,814,499	3,146,790
SW Yardwaste / Compost	344,052	369,662	368,235	364,660
Solid Waste/Shared Services	1,547,282	2,319,940	1,734,806	2,146,945
Bond/Note Principal	458,839	468,632	468,632	481,300
Bond/Note Interest	67,868	58,065	58,065	45,450
Operating Transfers Out	0	1,000,000	1,000,000	1,300,000
Total Expenditures	<u>\$ 10,988,656</u>	<u>13,453,823</u>	<u>12,247,437</u>	<u>13,668,571</u>
Accrual Adjustments	<u>1,420,460</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 3,897,522</u>	<u>2,292,424</u>	<u>3,765,300</u>	<u>1,698,450</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Solid Waste Contingency Fund Fund 5505	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Operating Transfers In	0	0	0	500,000
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
TOTAL RESOURCES	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
Expenditures				
Solid Waste Contingency Fund	0	0	0	100,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Accrual Adjustments	0	0	0	0
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Solid Waste Landfill Closure Fund 5510	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,566,128	922,443	922,443	696,103
Revenues				
Charges For Services	0	0	(50,000)	0
Miscellaneous Revenues	(35,488)	65,000	16,179	11,473
Operating Transfers In	144,097	219,234	209,139	1,024,207
Total Revenues	<u>108,609</u>	<u>284,234</u>	<u>175,318</u>	<u>1,035,680</u>
TOTAL RESOURCES	<u>\$ 1,674,737</u>	<u>1,206,677</u>	<u>1,097,761</u>	<u>1,731,783</u>
Expenditures				
SW Closure / Post Closure	918,068	217,197	51,658	217,197
SW Closure / Post Closure	0	0	0	200,000
Operating Transfers Out	0	350,000	350,000	0
Total Expenditures	<u>\$ 918,068</u>	<u>567,197</u>	<u>401,658</u>	<u>417,197</u>
Accrual Adjustments	<u>165,774</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 922,443</u>	<u>639,480</u>	<u>696,103</u>	<u>1,314,586</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Solid Waste Equipment Replacement Reserve Fund 5560	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 797,924	1,600,029	1,600,029	1,592,320
Revenues				
Miscellaneous Revenues	(69,295)	46,000	28,767	27,077
Operating Transfers In	0	1,000,000	1,000,000	0
Total Revenues	<u>(69,295)</u>	<u>1,046,000</u>	<u>1,028,767</u>	<u>27,077</u>
TOTAL RESOURCES	<u>\$ 728,629</u>	<u>2,646,029</u>	<u>2,628,796</u>	<u>1,619,397</u>
Expenditures				
SW Residential Collections	0	502,220	500,000	0
SW Residential Collections	35,167	0	0	0
SW Commercial Collections	129,427	546,374	536,476	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 164,594</u>	<u>1,048,594</u>	<u>1,036,476</u>	<u>0</u>
Accrual Adjustments	<u>1,035,994</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,600,029</u>	<u>1,597,435</u>	<u>1,592,320</u>	<u>1,619,397</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Solid Waste NMFA Projects Fund 5577	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 2,666,153	175,828	175,828	179,120
Revenues				
Miscellaneous Revenues	25,207	0	3,292	3,117
Operating Transfers In	0	0	0	0
Total Revenues	<u>25,207</u>	<u>0</u>	<u>3,292</u>	<u>3,117</u>
TOTAL RESOURCES	<u>\$ 2,691,360</u>	<u>175,828</u>	<u>179,120</u>	<u>182,237</u>
Expenditures				
85031 - SW EQUIPMENT NMFA 2007	197,012	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 197,012</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>(2,318,520)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 175,828</u>	<u>175,828</u>	<u>179,120</u>	<u>182,237</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Solid Waste NMFA Loan Debt Service Fund 5587	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 401,977	476,502	476,502	483,107
Revenues				
Miscellaneous Revenues	(1,377)	5,000	6,605	8,565
Debt Service	0	0	0	0
Operating Transfers In	68,610	0	0	0
Total Revenues	<u>67,233</u>	<u>5,000</u>	<u>6,605</u>	<u>8,565</u>
TOTAL RESOURCES	<u>\$ 469,210</u>	<u>481,502</u>	<u>483,107</u>	<u>491,672</u>
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	7,292	0	0	0
ENDING BALANCE	<u>\$ 476,502</u>	<u>481,502</u>	<u>483,107</u>	<u>491,672</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Transit Fund 5920	Transportation		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 450,776	473,338	473,338	595,145
Revenues				
Charges For Services	636,561	660,700	656,538	686,450
Miscellaneous Revenues	4,756	4,500	20,911	5,400
Federal Grants	1,286,339	2,580,417	1,564,422	615,534
Operating Transfers In	1,913,944	2,019,062	2,019,062	1,225,000
Total Revenues	3,841,600	5,264,679	4,260,933	2,532,384
TOTAL RESOURCES	\$ 4,292,376	5,738,017	4,734,271	3,127,529
Expenditures				
Transit Administrative Services	70,441	70,000	48,275	110,245
14100 - FTA OPERATING ASSISTANCE FFY05 (03)	0	24,424	28,394	0
14106 - FTA OPERATING ASSISTANCE FFY06	0	39,166	13,878	0
24113 - FTA OPERATING GRANT FY13	403,102	0	(174)	16,513
24114 - FTA OPERATING GRANT FY14	786	645,856	435,175	27,542
24115 - FTA OPERATING GRANT FY15	0	0	0	206,271
FTA Operating Assistance	882	0	11,665	41,145
24113 - FTA OPERATING GRANT FY13	2,008,527	0	(79)	0
24114 - FTA OPERATING GRANT FY14	3,117	2,432,639	2,099,370	265,336
24115 - FTA OPERATING GRANT FY15	0	0	0	775,609
Transit Dial-A-Ride	0	0	5,251	0
24113 - FTA OPERATING GRANT FY13	962,842	0	606	0
24114 - FTA OPERATING GRANT FY14	1,927	1,093,921	1,006,195	43,000
24115 - FTA OPERATING GRANT FY15	0	0	0	451,758
Transit Bus Maintenance	0	0	0	0
24109 - FTA OPERATING GRANT FFY09	27,351	0	0	0
24112 - FTA OPERATING GRANT FY12	0	0	54	0
24113 - FTA OPERATING GRANT FY13	338,072	42,799	0	26,286
24114 - FTA OPERATING GRANT FY14	878	449,895	411,267	57,000
24115 - FTA OPERATING GRANT FY15	0	0	0	194,891
Projects:				
241S1 - FTA - JARC PLANNING STUDY	0	0	575	0
241S3 - FTA - BUS AND BUS FACILITIES	1,992	1,992	950	0
24213 - FTA-ARCHITECTURAL AND ENGINEER	0	771,875	63,130	420,000
24215 - U.S. DOT DIAL-A-RIDE FY14	0	56,950	0	56,950
24216 - NM DOT BUS/FACILITIES SEC 5339 FY14	0	48,168	0	48,168
61L04 - TRANSIT BUS WASH	0	44,600	14,594	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 3,819,917	5,722,285	4,139,126	2,740,714
Accrual Adjustments	879	0	0	0
ENDING BALANCE	\$ 473,338	15,732	595,145	386,815

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Transit Grants Fund 5921	Transportation		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 477,853	(181,129)	(181,129)	0
Revenues				
Federal Grants	1,690,778	916,057	474,107	2,362,386
State Grants	0	192,672	0	192,672
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,690,778</u>	<u>1,108,729</u>	<u>474,107</u>	<u>2,555,058</u>
TOTAL RESOURCES	<u>\$ 2,168,631</u>	<u>927,600</u>	<u>292,978</u>	<u>2,555,058</u>
Expenditures				
Transit Administrative Services				
24115 - FTA OPERATING GRANT FY15	0	0	0	217,263
FTA Operating Assistance				
24115 - FTA OPERATING GRANT FY15	0	0	0	1,041,523
Transit Dial-A-Ride				
24115 - FTA OPERATING GRANT FY15	0	0	0	451,758
Transit Bus Maintenance				
24115 - FTA OPERATING GRANT FY15	0	0	0	209,891
Projects:				
24215 - U.S. DOT DIAL-A-RIDE FY14	0	278,050	0	278,050
24216 - NM DOT BUS/FACILITIES SEC 5339 FY14	0	192,672	0	192,672
61L50 - TRANSIT INTERMODAL CENTER	1,484,946	121,035	55,885	65,150
61L51 - FED TRANSIT AUTHORITY AWARD-INTERMO	52,315	335,843	237,093	98,751
61L52 - INTERMODAL FUNDING 2	812,500	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 2,349,761</u>	<u>927,600</u>	<u>292,978</u>	<u>2,555,058</u>
Accrual Adjustments	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ (181,129)</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
FTA Recovery Grant Fund 5922	Transportation		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 0	(26,000)	(26,000)	0
Revenues				
Federal Grants	203,520	1,184,466	583,790	812,607
Operating Transfers In	0	0	0	0
Total Revenues	<u>203,520</u>	<u>1,184,466</u>	<u>583,790</u>	<u>812,607</u>
TOTAL RESOURCES	<u>\$ 203,520</u>	<u>1,158,466</u>	<u>557,790</u>	<u>812,607</u>
Expenditures				
24310 - FTA RECOVERY ACT	0	810,000	155,721	706,186
60400 - BUS SHELTERS	143,529	173,382	139,444	106,421
61L05 - RECOVERY ACT - MAINTENANCE FACILITY	45,991	175,084	262,625	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 189,520</u>	<u>1,158,466</u>	<u>557,790</u>	<u>812,607</u>
Accrual Adjustments	<u>(40,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ (26,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Document Services Fund 6140	Legal		Proprietary Funds Internal Services	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 91,990	0	0	0
Revenues				
Charges For Services	0	0	0	0
Miscellaneous Revenues	0	0	0	0
State Grants	0	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 91,990</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Legal	(2,985)	0	0	0
Operating Transfers Out	94,975	0	0	0
Total Expenditures	<u>\$ 91,990</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Document Services Equipment Replacement Fund 6146	Legal		Proprietary Funds Internal Services	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 20,600	0	0	0
Revenues				
Miscellaneous Revenues	0	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 20,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Legal	0	0	0	0
Operating Transfers Out	20,600	0	0	0
Total Expenditures	<u>\$ 20,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Fleet Services Fund 6150	Transportation		Proprietary Funds Internal Services	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ (431,292)	225,116	225,116	3,646
Revenues				
Motor Pool Maintenances Charges	2,542,295	3,356,837	2,745,304	2,830,602
Fuel Charges	2,787,344	2,889,000	2,795,047	2,970,922
Miscellaneous Revenues	181,899	120,000	114,074	120,000
Operating Transfers In	1,250,000	0	0	0
Total Revenues	<u>6,761,538</u>	<u>6,365,837</u>	<u>5,654,425</u>	<u>5,921,524</u>
TOTAL RESOURCES	<u>\$ 6,330,246</u>	<u>6,590,953</u>	<u>5,879,541</u>	<u>5,925,170</u>
Expenditures				
Transportation	1,773,133	2,020,872	1,528,195	1,715,159
Purchased Services - Outsourcing	0	433,536	375,233	125,000
Cost of Material Sold	1,314,938	1,450,877	1,421,056	1,326,000
Cost of Motor Fuel & Oil	2,934,849	2,675,590	2,551,411	2,665,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 6,022,920</u>	<u>6,580,875</u>	<u>5,875,895</u>	<u>5,831,159</u>
Accrual Adjustments	<u>(82,210)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 225,116</u>	<u>10,078</u>	<u>3,646</u>	<u>94,011</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Unemployment Reserve Fund 6310	Human Resources		Proprietary Funds Internal Services	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 456,998	494,708	494,708	744,796
Revenues				
Charges For Services	325,831	325,831	325,831	325,831
Miscellaneous Revenues	(27,709)	0	12,724	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>298,122</u>	<u>325,831</u>	<u>338,555</u>	<u>325,831</u>
TOTAL RESOURCES	<u>\$ 755,120</u>	<u>820,539</u>	<u>833,263</u>	<u>1,070,627</u>
Expenditures				
Operating Transfers Out	122,505	300,000	88,467	300,000
Total Expenditures	<u>\$ 122,505</u>	<u>300,000</u>	<u>88,467</u>	<u>300,000</u>
Accrual Adjustments	(137,907)	0	0	0
ENDING BALANCE	<u>\$ 494,708</u>	<u>520,539</u>	<u>744,796</u>	<u>770,627</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Employee Health Fund 6320	Human Resources		Proprietary Funds Internal Services	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 843,939	1,371,421	1,371,421	1,480,520
Revenues				
Miscellaneous Revenues	(52,004)	16,000	17,896	16,000
Operating Transfers In	600,000	1,000,000	1,022,409	0
Total Revenues	<u>547,996</u>	<u>1,016,000</u>	<u>1,040,305</u>	<u>16,000</u>
TOTAL RESOURCES	<u>\$ 1,391,935</u>	<u>2,387,421</u>	<u>2,411,726</u>	<u>1,496,520</u>
Expenditures				
Human Resources	35,929	1,198,829	134,050	54,203
Operating Transfers Out	55,000	779,684	797,156	0
Total Expenditures	<u>\$ 90,929</u>	<u>1,978,513</u>	<u>931,206</u>	<u>54,203</u>
Accrual Adjustments	70,415	0	0	0
ENDING BALANCE	<u>\$ 1,371,421</u>	<u>408,908</u>	<u>1,480,520</u>	<u>1,442,317</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Workers Compensation Fund 6330	Human Resources		Proprietary Funds Internal Services	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 7,770,757	9,593,007	9,593,007	10,403,411
Revenues				
Charges For Services	2,729,596	2,351,436	2,405,863	2,555,908
Miscellaneous Revenues	(399,445)	100,000	181,669	100,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>2,330,151</u>	<u>2,451,436</u>	<u>2,587,532</u>	<u>2,655,908</u>
TOTAL RESOURCES	<u>\$ 10,100,908</u>	<u>12,044,443</u>	<u>12,180,539</u>	<u>13,059,319</u>
Expenditures				
Human Resources	787,048	2,129,291	754,719	2,156,818
Operating Transfers Out	0	1,000,000	1,022,409	0
Total Expenditures	<u>\$ 787,048</u>	<u>3,129,291</u>	<u>1,777,128</u>	<u>2,156,818</u>
Accrual Adjustments	<u>279,147</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 9,593,007</u>	<u>8,915,152</u>	<u>10,403,411</u>	<u>10,902,501</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Liability Claims Fund 6340	Legal		Proprietary Funds Internal Services	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 4,950,934	7,115,073	7,115,073	6,565,379
Revenues				
Intergovernmental	592,273	592,273	592,273	592,273
Miscellaneous Revenues	(239,694)	125,570	115,637	125,570
Operating Transfers In	1,628,562	1,577	1,577	1,577
Total Revenues	<u>1,981,141</u>	<u>719,420</u>	<u>709,487</u>	<u>719,420</u>
TOTAL RESOURCES	<u>\$ 6,932,075</u>	<u>7,834,493</u>	<u>7,824,560</u>	<u>7,284,799</u>
Expenditures				
Legal	(1,766,475)	1,989,200	1,250,373	1,989,200
Operating Transfers Out	0	8,614	8,808	0
Total Expenditures	<u>\$ (1,766,475)</u>	<u>1,997,814</u>	<u>1,259,181</u>	<u>1,989,200</u>
Accrual Adjustments	<u>(1,583,477)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 7,115,073</u>	<u>5,836,679</u>	<u>6,565,379</u>	<u>5,295,599</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
General Liability Fund 6360	Legal		Proprietary Funds Internal Services	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 548,985	0	0	0
Revenues				
Intergovernmental	0	0	0	0
Miscellaneous Revenues	0	0	1,896	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>1,896</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 548,985</u>	<u>0</u>	<u>1,896</u>	<u>0</u>
Expenditures				
Legal	0	0	(1,088)	0
Operating Transfers Out	548,985	0	0	0
Total Expenditures	<u>\$ 548,985</u>	<u>0</u>	<u>(1,088)</u>	<u>0</u>
Accrual Adjustments	<u>(0)</u>	<u>0</u>	<u>(2,984)</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Mesilla Valley Regional Dispatch Authority Fund 7410	JPA/Fiscal Agent		Fiduciary Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 283,383	448,842	448,842	788,651
Revenues				
Charges For Services	21,125	180,922	30,660	181,475
Miscellaneous Revenues	(2,211)	4,180	57,839	4,180
State Grants	29,091	30,000	16,546	49,000
All Other Entities Contributions	1,513,958	1,520,584	1,822,822	1,566,124
City of Las Cruces Contribution	1,411,700	1,434,603	1,411,700	1,487,964
Operating Transfers In	0	0	0	0
Total Revenues	<u>2,973,663</u>	<u>3,170,289</u>	<u>3,339,567</u>	<u>3,288,743</u>
TOTAL RESOURCES	<u>\$ 3,257,046</u>	<u>3,619,131</u>	<u>3,788,409</u>	<u>4,077,394</u>
Expenditures				
Personnel	2,424,742	2,553,104	2,521,879	2,691,634
Operating	399,435	597,184	477,879	677,109
Capital	6,528	20,000	0	20,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 2,830,705</u>	<u>3,170,288</u>	<u>2,999,758</u>	<u>3,388,743</u>
Accrual Adjustments	<u>(22,501)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 403,839</u>	<u>448,843</u>	<u>788,651</u>	<u>688,651</u>

**CITY OF LAS CRUCES
2014-15 Fiscal Year Budget**

FUND	DIVISION		FUND TYPE	
Metro Narcotics Fund 7420	JPA/Fiscal Agent		Fiduciary Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 194,410	222,505	222,505	203,239
Revenues				
Fines & Forfeitures	2,155	0	3,563	0
Miscellaneous Revenues	(28,989)	0	(1,333)	0
State Grants	15,789	0	0	0
Local Grants	228,564	225,543	225,543	225,543
Operating Transfers In	225,543	225,543	225,543	225,543
Total Revenues	443,062	451,086	453,316	451,086
TOTAL RESOURCES	\$ 637,472	673,591	675,821	654,325
Expenditures				
Metro Narcotics	460,385	451,085	472,582	451,085
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 460,385	451,085	472,582	451,085
Accrual Adjustments	45,418	0	0	0
ENDING BALANCE	\$ 222,505	222,506	203,239	203,240
Required 1/12th Reserve	38,365	37,590	39,382	37,590
UN-RESERVED BALANCE	\$ 184,140	184,916	163,857	165,650
 Metro Narcotics board approved this budget on 3/19/2014				

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Metro Narcotics Seized Assets Fund 7421	JPA/Fiscal Agent		Fiduciary Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 822,884	697,109	697,109	750,694
Revenues				
Fines & Forfeitures	45,918	0	105,858	0
Miscellaneous Revenues	22,140	0	54,493	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>68,058</u>	<u>0</u>	<u>160,351</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 890,942</u>	<u>697,109</u>	<u>857,460</u>	<u>750,694</u>
Expenditures				
Metro Narcotics	193,833	253,540	106,766	47,200
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 193,833</u>	<u>253,540</u>	<u>106,766</u>	<u>47,200</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 697,109</u>	<u>443,569</u>	<u>750,694</u>	<u>703,494</u>
Metro Narcotics board approved this budget on 3/19/2014				

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
HIDTA Grants Fund 7422	JPA/Fiscal Agent		Fiduciary Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ (0)	0	0	0
Revenues				
Federal Grants	873,773	1,655,292	837,849	817,443
Operating Transfers In	0	0	0	0
Total Revenues	<u>873,773</u>	<u>1,655,292</u>	<u>837,849</u>	<u>817,443</u>
TOTAL RESOURCES	<u>\$ 873,773</u>	<u>1,655,292</u>	<u>837,849</u>	<u>817,443</u>
Expenditures				
Metro Narcotics				
13012 - High Intensity Drug Traffic Area 11	71,661	18,638	18,638	0
13013 - High Intensity Drug Traffic Area 12	802,114	18,637	18,637	0
13014 - High Intensity Drug Traffic Area 13	0	802,723	800,574	2,149
13015 - High Intensity Drug Traffic Area 14	0	815,294	0	815,294
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 873,775</u>	<u>1,655,292</u>	<u>837,849</u>	<u>817,443</u>
Accrual Adjustments	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Animal Service Center of the Mesilla Valley Fund 7440	JPA/Fiscal Agent		Fiduciary Funds	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 441,930	432,596	432,596	701,185
Revenues				
Charges for Services	339,042	291,000	312,708	320,000
Miscellaneous Revenues	18,107	60,150	91,117	55,000
Local Grants	881,787	883,887	947,520	901,787
Operating Transfers In	881,787	881,787	968,754	901,787
Total Revenues	<u>2,120,723</u>	<u>2,331,824</u>	<u>2,320,099</u>	<u>2,178,574</u>
TOTAL RESOURCES	<u>\$ 2,562,653</u>	<u>2,764,420</u>	<u>2,752,695</u>	<u>2,879,759</u>
Expenditures				
Animal Service Center				
Personnel	1,282,916	1,398,843	1,218,225	1,673,245
Operating	693,546	840,779	753,964	810,922
Capital	5,250	230,000	2,640	0
Operating Transfers Out	186,400	58,000	76,681	35,000
Total Expenditures	<u>\$ 2,168,112</u>	<u>2,527,622</u>	<u>2,051,510</u>	<u>2,519,167</u>
Accrual Adjustments	38,055	0	0	0
ENDING BALANCE	<u>\$ 432,596</u>	<u>236,798</u>	<u>701,185</u>	<u>360,592</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Animal Service Center of the MV Capital Projects Fund 7441	JPA/Fiscal Agent		Fiduciary Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 25,876	163,072	163,072	238,073
Revenues				
Operating Transfers In	186,400	58,000	75,000	35,000
Total Revenues	<u>186,400</u>	<u>58,000</u>	<u>75,000</u>	<u>35,000</u>
TOTAL RESOURCES	<u>\$ 212,276</u>	<u>221,072</u>	<u>238,072</u>	<u>273,073</u>
Expenditures				
Capital	49,203	220,335	(1)	35,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 49,203</u>	<u>220,335</u>	<u>(1)</u>	<u>35,000</u>
Accrual Adjustments	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 163,074</u>	<u>737</u>	<u>238,073</u>	<u>238,073</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Branigan Estate Fund 7470	Community & Cultural Services		Fiduciary Funds	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 2,880,580	2,797,381	2,797,381	2,638,799
Revenues				
Miscellaneous Revenues	(69,299)	55,200	48,655	55,200
Operating Transfers In	0	0	0	0
Total Revenues	<u>(69,299)</u>	<u>55,200</u>	<u>48,655</u>	<u>55,200</u>
TOTAL RESOURCES	<u>\$ 2,811,281</u>	<u>2,852,581</u>	<u>2,846,036</u>	<u>2,693,999</u>
Expenditures				
Community & Cultural Services	49,838	250,000	205,237	250,000
Operating Transfers Out	115,904	2,000	2,000	2,000
Total Expenditures	<u>\$ 165,742</u>	<u>252,000</u>	<u>207,237</u>	<u>252,000</u>
Accrual Adjustments	<u>151,842</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 2,797,381</u>	<u>2,600,581</u>	<u>2,638,799</u>	<u>2,441,999</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Gifts & Memorials Fund 7480	Various		Fiduciary Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 198,584	316,605	316,605	304,168
Revenues				
Miscellaneous Revenues	2,556	31,200	37,070	56,612
Operating Transfers In	114,065	0	0	0
Total Revenues	<u>116,621</u>	<u>31,200</u>	<u>37,070</u>	<u>56,612</u>
TOTAL RESOURCES	<u>\$ 315,205</u>	<u>347,805</u>	<u>353,675</u>	<u>360,780</u>
Expenditures				
Administration	3,250	9,000	6,283	9,000
Human Resources	0	3,105	0	3,105
Parks & Recreation	0	15,280	1,240	10,000
Community & Cultural Services	4,550	193,800	33,833	141,512
Las Cruces Police Department	7,049	7,300	8,151	7,300
37402 - National Night Out	0	100	0	100
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 14,849</u>	<u>228,585</u>	<u>49,507</u>	<u>171,017</u>
Accrual Adjustments	<u>16,249</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 316,605</u>	<u>119,220</u>	<u>304,168</u>	<u>189,763</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Veterans' Wall Fund 7481	Parks & Recreation		Fiduciary	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 20,085	20,927	20,927	21,247
Revenues				
Miscellaneous Revenues	(293)	5,000	1,072	5,000
Operating Transfers In	0	0	0	0
Total Revenues	(293)	5,000	1,072	5,000
TOTAL RESOURCES	\$ 19,792	25,927	21,999	26,247
Expenditures				
Parks & Recreation				
62710 - Veterans Memorial Wall-Bricks	0	10,000	752	10,000
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	10,000	752	10,000
Accrual Adjustments	1,135	0	0	0
ENDING BALANCE	\$ 20,927	15,927	21,247	16,247

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Veterans' Museum Fund 7482	Public Works		Fiduciary Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 160	0	0	0
Revenues				
Miscellaneous Revenues	1	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	1	0	0	0
TOTAL RESOURCES	\$ 161	0	0	0
Expenditures				
Operating Transfers Out	161	0	0	0
Total Expenditures	\$ 161	0	0	0
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	0	0

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Employee Benefit Committee Fund 7490	Administration		Fiduciary Funds	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 24,117	24,839	24,839	827
Revenues				
Charges For Services	4,025	0	607	0
Miscellaneous Revenues	(896)	0	305	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>3,129</u>	<u>0</u>	<u>912</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 27,246</u>	<u>24,839</u>	<u>25,751</u>	<u>827</u>
Expenditures				
Administration	3,757	24,924	24,924	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 3,757</u>	<u>24,924</u>	<u>24,924</u>	<u>0</u>
Accrual Adjustments	<u>1,350</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 24,839</u>	<u>(85)</u>	<u>827</u>	<u>827</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
South Central Solid Waste Authority Operations Fund 8100	JPA/Fiscal Agent		Fiduciary	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 2,079,434	1,320,552	1,320,552	1,115,730
Revenues				
Charges For Services	4,634,008	5,524,400	4,662,810	5,478,400
Miscellaneous Revenues	599,994	121,050	155,929	30,500
State Grants	9,897	0	0	0
Operating Transfers In	664,531	100,000	100,000	204,000
Total Revenues	<u>5,908,430</u>	<u>5,745,450</u>	<u>4,918,739</u>	<u>5,712,900</u>
TOTAL RESOURCES	<u>\$ 7,987,864</u>	<u>7,066,002</u>	<u>6,239,291</u>	<u>6,828,630</u>
Expenditures				
Personnel	1,218,015	1,558,822	1,533,204	1,999,737
Operating	2,175,121	2,344,931	2,111,519	2,028,341
Capital	112,991	95,000	95,000	180,000
Interest & Principal	839,213	838,838	838,838	515,000
Operating Transfers Out	1,757,095	440,841	545,000	300,000
Total Expenditures	<u>\$ 6,102,435</u>	<u>5,278,432</u>	<u>5,123,561</u>	<u>5,023,078</u>
Accrual Adjustments	<u>(564,877)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,320,552</u>	<u>1,787,570</u>	<u>1,115,730</u>	<u>1,805,552</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
South Central Solid Waste Closure/Post Closure Fund 8110	JPA/Fiscal Agent		Fiduciary	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 1,464,459	1,383,639	1,383,639	1,506,250
Revenues				
Miscellaneous Revenues	0	0	23,800	0
Operating Transfers In	0	100,000	100,000	100,000
Total Revenues	<u>0</u>	<u>100,000</u>	<u>123,800</u>	<u>100,000</u>
TOTAL RESOURCES	<u>\$ 1,464,459</u>	<u>1,483,639</u>	<u>1,507,439</u>	<u>1,606,250</u>
Expenditures				
Personnel	101,518	0	1,189	0
Operating	5,495	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 107,013</u>	<u>0</u>	<u>1,189</u>	<u>0</u>
Accrual Adjustments	<u>26,193</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,383,639</u>	<u>1,483,639</u>	<u>1,506,250</u>	<u>1,606,250</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
South Central Solid Waste Landfill Gas Coll Sys Fund 8115	JPA/Fiscal Agent		Fiduciary	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 549,166	3,078	3,078	3,078
Revenues				
Miscellaneous Revenues	(4,166)	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>(4,166)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	\$ <u>545,000</u>	<u>3,078</u>	<u>3,078</u>	<u>3,078</u>
Expenditures				
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accrual Adjustments	<u>(541,922)</u>	0	0	0
ENDING BALANCE	\$ <u>3,078</u>	<u>3,078</u>	<u>3,078</u>	<u>3,078</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
South Central Solid Waste Authority Debt Proj Fund 8120	JPA/Fiscal Agent		Fiduciary	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	0	0	1,600,000
Revenues				
Miscellaneous Revenues	0	0	0	0
Debt Service	0	0	1,600,000	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>1,600,000</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 0</u>	<u>0</u>	<u>1,600,000</u>	<u>1,600,000</u>
Expenditures				
Personnel	0	0	0	0
Operating	0	0	0	0
Capital	0	0	0	1,600,000
Interest & Principal	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>1,600,000</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>1,600,000</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
South Central Solid Waste Cap Improv Reserve Fund 8150	JPA/Fiscal Agent		Fiduciary	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 474,418	947,437	947,437	262,157
Revenues				
Miscellaneous Revenues	(27,138)	0	12,852	0
Operating Transfers In	643,374	75,841	75,841	0
Total Revenues	<u>616,236</u>	<u>75,841</u>	<u>88,693</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 1,090,654</u>	<u>1,023,278</u>	<u>1,036,130</u>	<u>262,157</u>
Expenditures				
Personnel	0	146,541	140,144	0
Operating	0	50,000	33,829	0
Capital	806,541	0	0	0
Operating Transfers Out	0	600,000	600,000	100,000
Total Expenditures	<u>\$ 806,541</u>	<u>796,541</u>	<u>773,973</u>	<u>100,000</u>
Accrual Adjustments	<u>663,324</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 947,437</u>	<u>226,737</u>	<u>262,157</u>	<u>162,157</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
South Central Solid Waste Equip Replacement Fund 8160	JPA/Fiscal Agent		Fiduciary	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 248,935	126,504	126,504	104,000
Revenues				
Miscellaneous Revenues	31,049	0	5,584	0
Operating Transfers In	670,000	565,000	565,000	0
Total Revenues	<u>701,049</u>	<u>565,000</u>	<u>570,584</u>	<u>0</u>
TOTAL RESOURCES	<u>\$ 949,984</u>	<u>691,504</u>	<u>697,088</u>	<u>104,000</u>
Expenditures				
Capital	831,242	615,000	593,088	0
Interest & Principal	0	0	0	0
Operating Transfers Out	0	0	0	104,000
Total Expenditures	<u>\$ 831,242</u>	<u>615,000</u>	<u>593,088</u>	<u>104,000</u>
Accrual Adjustments	<u>7,762</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 126,504</u>	<u>76,504</u>	<u>104,000</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
South Central Solid Waste Recycling Fund 8170	JPA/Fiscal Agent		Fiduciary	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 1,829,053	793,356	793,356	595,138
Revenues				
Charges For Services	1,930,404	1,947,764	1,811,288	2,043,950
Miscellaneous Revenues	3,665	0	2,777	0
Operating Transfers In	0	100,000	100,000	0
Total Revenues	<u>1,934,069</u>	<u>2,047,764</u>	<u>1,914,065</u>	<u>2,043,950</u>
TOTAL RESOURCES	<u>\$ 3,763,122</u>	<u>2,841,120</u>	<u>2,707,421</u>	<u>2,639,088</u>
Expenditures				
Personnel	230,473	134,561	113,357	137,976
Operating	2,144,150	2,070,701	1,943,926	2,070,315
Capital	0	200,000	55,000	0
Operating Transfers Out	600,000	0	0	0
Total Expenditures	<u>\$ 2,974,623</u>	<u>2,405,262</u>	<u>2,112,283</u>	<u>2,208,291</u>
Accrual Adjustments	<u>4,857</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 793,356</u>	<u>435,858</u>	<u>595,138</u>	<u>430,797</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
South Central Solid Waste Community Collections Fund 8180	JPA/Fiscal Agent		Fiduciary	
	2012-13 Actual	2013-14		2014-15 Adopted
		Budget	Projected	
RESOURCES				
Beginning Balance	\$ 87,873	151,059	151,059	153,871
Revenues				
Charges For Services	908,335	922,430	924,231	937,189
Miscellaneous Revenues	5,631	192,175	17,674	0
Operating Transfers In	343,721	100,000	100,000	200,000
Total Revenues	<u>1,257,687</u>	<u>1,214,605</u>	<u>1,041,905</u>	<u>1,137,189</u>
TOTAL RESOURCES	<u>\$ 1,345,560</u>	<u>1,365,664</u>	<u>1,192,964</u>	<u>1,291,060</u>
Expenditures				
Personnel	656,465	701,004	621,341	735,673
Operating	620,740	570,472	417,752	553,460
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,277,205</u>	<u>1,271,476</u>	<u>1,039,093</u>	<u>1,289,133</u>
Accrual Adjustments	<u>82,704</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 151,059</u>	<u>94,188</u>	<u>153,871</u>	<u>1,927</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
South Central Solid Waste Sunland Park Operations Fund 8190	JPA/Fiscal Agent		Fiduciary	
	2012-13 Actual	2013-14 Budget Projected		2014-15 Adopted
RESOURCES				
Beginning Balance	\$ 0	37,195	37,195	96,455
Revenues				
Charges For Services	273,843	555,600	504,942	594,472
Miscellaneous Revenues	0	0	0	0
Operating Transfers In	100,000	0	0	0
Total Revenues	<u>373,843</u>	<u>555,600</u>	<u>504,942</u>	<u>594,472</u>
TOTAL RESOURCES	<u>\$ 373,843</u>	<u>592,795</u>	<u>542,137</u>	<u>690,927</u>
Expenditures				
Personnel	50,716	92,587	80,418	94,580
Operating	221,401	339,050	261,105	381,351
Operating Transfers Out	64,531	0	104,159	0
Total Expenditures	<u>\$ 336,648</u>	<u>431,637</u>	<u>445,682</u>	<u>475,931</u>
Accrual Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 37,195</u>	<u>161,158</u>	<u>96,455</u>	<u>214,996</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Revenue Accounts Object Accounts 560100 & 560130	Government		General Funds	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
Revenues - Contributions From Developers				
5200 - GAS OPERATIONS	\$ 64,274	150,000	150,000	150,000
5300 - WATER OPERATIONS	507,123	400,000	400,000	400,000
5400 - WASTEWATER OPERATIONS	459,145	400,000	400,000	400,000
Total Revenues - Contributions From Developers	\$ 1,030,542	950,000	950,000	950,000
Expense Accounts Object Accounts 761100:761400	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Adopted
Expenditures - Depreciation				
5100 - UTILITIES SHARED SERVICES	\$ 21,339	26,759	14,586	26,759
5160 - SHARED SVCS EQUIP REPL RESERVE	61,129	105,123	23,171	105,123
5200 - GAS OPERATIONS	2,091,582	2,119,772	1,412,130	2,119,772
5260 - GAS EQUIPMENT REPLACE RESERVE	74,898	226,749	49,732	226,749
5300 - WATER OPERATIONS	1,813,335	1,983,278	1,318,192	1,983,278
5301 - WATER DEVELOPMENT	386,532	360,500	166,873	360,500
5360 - WATER EQUIPMENT REPL RESERVE	91,207	146,922	65,377	146,799
5400 - WASTEWATER OPERATIONS	2,174,734	2,206,999	1,470,319	2,671,297
5401 - WASTEWATER DEVELOPMENT	489,107	490,164	326,775	490,164
5420 - WW WATER RECLAMATION PROJECT	454,893	464,298	309,532	0
5460 - WASTEWATER EQUIP REPL RESERVE	74,853	146,500	48,052	146,500
5500 - SOLID WASTE OPERATIONS	87,388	144,655	96,272	144,655
5560 - SOLID WASTE EQUIP REPL RESERVE	664,263	826,614	388,781	826,614
5920 - TRANSIT	497,642	507,638	317,158	531,448
5930 - ALTERNATIVE FUELS	28,981	29,100	3,128	29,100
6150 - FLEET SERVICES	73,527	113,000	40,300	68,000
6340 - LIABILITY CLAIMS	35	0	0	0
8100 - SOUTH CENTRAL SOLID WASTE AUTH	822,951	902,974	496,648	775,503
8170 - SCSWA RECYCLING	97,060	90,000	49,883	75,507
8180 - COMMUNITY COLLECTION CTRS	153,669	138,555	67,589	105,924
8190 - SUNLAND PARK SOLID WASTE	10,233	61,400	40,933	119,000
9410 - MVRDA GENERAL CAPITAL ASSETS	50,704	0	31,505	0
9420 - METRO NARC GEN CAPITAL ASSETS	54,738	0	22,636	0
9440 - ASCMV GENERAL CAPITAL ASSETS	14,773	0	9,768	0
Operating Transfers Out	0	0	0	0
Total Expenditures - Depreciation	\$ 10,289,573	11,091,000	6,769,340	10,952,692



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

Fund Descriptions

GENERAL FUNDS

Fund 1000 - General Fund - The General Fund is the City's main source for providing our citizens with general government services. The City administrative, legislative, judicial, finance, public works, public safety, and community and cultural services functions operate with General Fund monies.

The main revenue sources for the General Fund are gross receipts, property and other taxes, investment earnings, charges for services, fines, and fees. Revenue estimates are based on a forecast of future economic conditions and a historical analysis of receipts for revenues other than taxes.

General Fund Reserve Section - The Reserve Section is a component of and is included in the General Fund Summary. The Reserve Section pages include a breakdown of the Reserve Section and of the General Fund transfers to other funds and entities such as revenues, city matches, funding for social agencies, and special programs.

Fund 1005 - Engineering Services - Effective fiscal year 2001/02 all of the engineering resources in the City were combined into one fund to better track operations. Engineering operations are funded by transfers from the General Fund, JU Shared Services Fund, Street Maintenance Fund, and the Flood Control Fund.

Fund 1010 - Las Cruces International Airport - Expenditures from this fund are for operations and minor maintenance of Las Cruces International Airport. Revenue sources are fees and rental service charges and a City contribution

Fund 1020 - Enterprise Software - This fund was established to acquire a financial accounting software package for the City of Las Cruces. The fund is anticipated to have a limited life.

Fund 1101 - City Council Office of Emergency Management - This fund was established to set aside funds for unforeseen emergencies.

Fund 1200 - Vehicle Acquisition - This fund was established to replace any vehicle or powered equipment purchased by the City.

SPECIAL REVENUE FUNDS

Fund 2000 - HUD Community Development - This fund provides for the administration, operation and eligible capital expenses of the Community Development Block Grant (CDBG), the HOME Investment Partnerships Program entitlement grants, and corresponding program incomes that serve low- and moderate-income residents and areas of the community. Funds are provided by the U.S. Department of Housing and Urban Development, housing loan and interest repayments, and performance bond payments. The Housing and Community Development Act of 1974 (CDBG) and the Cranston-Gonzales National Affordable Housing Act of 1991 (HOME) requires that this grant be used for this purpose.

Fund 2010 - HUD Special Projects - To provide for the administration, operation and eligible expenses of various grants provided by the U.S. Department of Housing and Urban Development—excluding those grants contained in Fund 2000 (i.e. Community Development Block Grant (CDBG) and HOME Investment Partnerships Program). Generally, these are special grants and/or appropriations that are made by HUD to the City, at the request by the City—some of which are made on a competitive grant application process. Grants can and have included Shelter Plus Care (S+C), and Neighborhood Stabilization Program Grants. Generally, these are non-capital grants that have limited administrative funds, and most cannot be included in Fund 2000. Funding sources are always HUD, but are provided under various public laws created to provide a specific service and/or program.

Fund 2012 - Neighborhood Stabilization Program HUD This fund was created as part of the Housing Economic Recovery Act. Funding is awarded by the U.S. Department of Housing and Urban Development. The grant provides for the purchase of vacant and/or foreclosed homes within the city of Las Cruces with the intent of rehabilitating them and returning them to the housing market as either affordable housing, for qualifying homeowners, or affordable rental housing through collaboration with non-profit organizations.



Fund Descriptions



Fund 2013 - Affordable Housing Trust Fund - This fund was established to set aside resources for the creation/promotion of affordable housing within the City of Las Cruces. The City adopted an ordinance within Chapter 13 of the Municipal Code to create the local Housing Trust Fund. The source of funding is through a transfer from the Vehicle Acquisition Fund.

Fund 2090 - M. P. O. Urban Transportation - This fund provides for the transportation needs of the community. Funding sources are from the Federal Highway Administration, the Urban Mass Transportation Administration, and the general fund. The fund was created in 1982 when the Metropolitan Planning Organization was formed through a Joint Powers Agreement. Grants provide for the payment of current transportation operating expenses and may be used only for that purpose. City resolution number 94-236 require that the fund be used only in this manner.

Fund 2130 - Recreation - This fund provides for the operation and development of community parks and operation of recreation programs. The funding source is \$25 for each City of Las Cruces license plate issued by the New Mexico Motor Vehicle Division. City resolution No. 09-187, specifies that the fees collected from the City of Las Cruces license plates may only be used to finance the parks and recreation programs. Funding sources also include advertising fees from park and recreation facilities.

Fund 2140 - State Library Resources Grant - This fund provides funds for library materials and the equipment to provide access to information resources. Funding is from the State of New Mexico under various General Obligation Bonds. The latest is the 2012 General Obligation Bond.

Fund 2171 - Older Americans Act Program - This fund finances congregate meals to seniors at four program sites and to homebound customers who receive two delivered meals a day. Funding is from the New Mexico Aging and Long-Term Services Department.

Fund 2172 - Cash In Lieu of Commodities - This fund also finances congregate and home delivered meals. Services are provided through the four City meal sites. Funding is through the U.S. Department of Agriculture's Cash in Lieu of Commodities program.

Fund 2173 - Retired Senior Volunteer Program - This fund provides a variety of opportunities for persons aged fifty-five and over to participate more fully in the life of their communities through significant volunteer service in accordance with the approved proposal. Funding is from the Corporation for National and Community Service and the New Mexico Aging and Long-Term Services Department.

Fund 2300 - Fire - This fund provides for the purchase of fire equipment. Funding is provided by the State Fire Fund. State law required these funds to be used for fire supplies and equipment to help maintain the fire department (Section 979, Article 52; New Mexico State Insurance Code).

Fund 2301 - Firefighters Grant - This fund is used to track grants for the Fire Department such as equipment and staffing grants. Resources are from different Federal and State of New Mexico sources.

Fund 2303 - Emergency Medical Services - To provide for emergency medical services provided through Fire Department activities. Funding is through a state grant from the State of New Mexico Department of Health, which requires separate fund accounting according to EMS Regulation DOH 94-11.

Fund 2400 - Police - This fund covers various grants and Memorandums of Understanding for gang activity investigation and deterrence. Funding is from Federal and pass thru resources.

Fund 2401 - Police Protection - This fund provides for the purchase of police equipment and police expenses associated with advanced law enforcement planning and training. The funding source is a Law Enforcement Protection Fund administered by the New Mexico Department of Finance and Administration/Local Government Division. State law (Section 5, Chapter 289, Laws of 1983) requires these funds to be used to operate the police department.

Fund 2402 - Court Awarded Funds - This fund provides for drug enforcement activities. Funding comes from federal High Intensity Drug Traffic-seized funds and may only be used for drug enforcement activities, and must comply with federal financial and administrative requirements of OJP M7100.ID.

Fund 2405 - Victims Assistance - Funding is awarded from the State of New Mexico, which has expanded the Victims Assistance Unit to aid the victims of crime by funding two "advocate positions" in the Police department.

Fund 2410 - Keep Las Cruces Beautiful - This fund provides for beautification, litter eradication, graffiti abatement, and education. Funding is from the New Mexico Department of Tourism's Clean & Beautiful Program.



Fund Descriptions



Fund 2412 - Juvenile Citation Program - This fund provides for the administration and operation of the Juvenile Citation Program—a program intended to serve as diversion effort for first-time youth offenders accused of petty misdemeanors. Grant funding is provided by the State of New Mexico's Children, Youth, and Families Department from funding made available to them through both state and federal sources. Funding is awarded on an annual basis and generally through competitive grant applications that also require a match from the City.

Fund 2421 - DWI Prevention - This fund accounts for the receipt of driving while intoxicated state fines (Section 31-12-7, NMSA 1978). Receipts are remitted to the State.

Fund 2422 - Selective Traffic Enforcement Program (STEP) - STEP is aimed at the reduction of traffic-related injuries and fatalities—primarily through speed and red light enforcement. Funding comes from the State of New Mexico.

Fund 2423 - Traffic Safety Education - This fund provides for traffic safety education. Funding is provided by a penalty assessment of \$3.00 per traffic ticket. City Ordinance No. 01-232, May 1991 requires the fund be used only in this manner.

Fund 2424 - Traffic Safety Bureau Enforcement - This fund covers Occupant Protection (Seat Belt, Car Seat, etc.), DWI enforcement (Checkpoints and Saturation Patrols), Underage Drinking Enforcement, and is primarily funded from state sources.

Fund 2430 - Safe Traffic Operations Program (STOP) - This fund was established as a result of City Council's approval to initiate the Red Light Photo and Speed Enforcement Program. Cameras were installed at various major intersections to detect motorists running red lights and driving at excessive speeds.

Fund 2440 - Prisoner Care - This fund provides for operations and maintenance of a municipal jail and for paying the costs of housing municipal prisoners in the county jail. Funding is provided through a penalty assessment of \$5.00 per traffic ticket. City resolution No. 81-69 (August 1981) requires the fund to be used only in this manner.

Fund 2450 - Public Safety Impact Fee - This fund accounts for revenues and expenditures related to city wide public safety fees. Funds are to be used for building for fire, police, rescue and essential equipment costing \$10,000.00 or more and having a life expectancy of 10 years or more. Funding comes from fees for all new development in the city based on rate tables for various land use.

Fund 2470 - Department of Justice Programs - This Fund is used to track grants from the Department of Justice that are used to increase communications, buy different types of equipment from Byrne grants and tracking statistical information. Funding is from Federal sources.

Fund 2472 - Vehicle Forfeiture - Vehicles are seized under the City's Vehicle Forfeiture Ordinance (LCMC, Section 27-6) to aid in decreasing the risk of harm to the public from persons repeatedly driving under the influence of alcohol or drugs. The proceeds from fees, sales, and payments are to be used for DWI prevention and education programs.

Fund 2490 - Judicial Education Fee - This fund accounts for the receipt of imposed fees on all "guilty" traffic offenses in accordance with NMSA 1978, 35-14-11 (B)(2) and is used for the education and training (including production of bench books and other written materials) of municipal judges and other municipal court employees.

Fund 2491 - Court Automation - This fund provides for Municipal Court Automation. Funding is provided by a penalty assessment of \$3.00 per traffic ticket. City Ordinance No. 01-232 (May 1991) requires the fund be used only in this manner.

Fund 2500 - State Equipment Grants - To account for grants received from the State for the purpose of purchasing various equipment.

Fund 2600 - Street Maintenance Operations - This fund accounts for operational expenditures for street maintenance that are funded by .25% of the gross receipts tax. Revenue estimates are based on projections of gross receipts taxes.

Fund 2650 - Flood Control Operations - This fund accounts for operational expenditures for flood control operations. This fund's revenue source is a 2 million property tax assessment. Revenue estimate is based on property tax assessments.

Fund 2700 - Health Care Services - This fund accounts for the receipt of proceeds from a lease with Memorial Medical Center, Inc.; pursuant to the terms of the lease, funds must be used for health care services in the City. The lease was approved by Ordinance 1655 in 1998.

Fund 2705 - Telshor Facilities - This fund accounts for the proceeds of the sale of Memorial Medical Center. City Council has restricted the use of the lease proceeds to fund health related programs and health related capital projects.



Fund Descriptions



Fund 2710 - Convention & Visitor's Bureau - This fund accounts for the operations of the Las Cruces Convention and Visitors' Bureau to promote tourism within the area. Financing is provided from the Lodger's Tax.

Fund 2715 - Downtown Revitalization - This fund provides for the re-development of the downtown area of Las Cruces. Funding comes from the sale of property in the downtown area and other activities focused on revitalization.

Fund 2750 - Northrise Morning Star Special Assessment - This fund accounts for the reimbursement from developers to the City, through certain assessments, for the construction of Northrise and Morningstar streets.

Fund 2751 - Sonoma Ranch Special Project - This fund accounts for the reimbursement to the City—through certain assessments—for the construction of public works projects in the Sonoma Ranch area. The City secured a \$9.9 million loan from NMFA to finance public works projects. A municipal lien has been recorded on the property that directly benefits from these projects until such time as the amounts due to the City are paid. The proceeds of the loan were recorded in 2007.

Fund 2760 - State Operating Grants Fund - This fund accounts for the receipt of legislative appropriations provided for operational expenditures in support of local service agencies.

Fund 2761 - Other Operating Grants - This fund accounts for non-state operating grants coming from Federal and County sources as well as non-profit agencies.

Fund 2770 - Valley View Heske Garden - This fund provides for the maintenance of the Valley View Heske Garden. The funding source is the Emma B. Heske trust given to the City for the purpose of establishing a community garden at Valley View Park. The Heske trust was formally accepted per city resolution No. 07-337.

Fund 2780 - Griggs / Walnut Plume Remediation - This fund is a superfund that provides payments for water contamination cleanup at the Griggs/Walnut site. It is guided by a settlement agreement with the EPA between the City of Las Cruces and Dona Ana County (a 50/50 split). The City of Las Cruces is the fiscal agent. Revenues are funded by a payment from Dona Ana County and transfers from the General Fund and Environmental Gross Receipts Tax Fund. Expenditures are for an EPA Study of the area and any remedial actions after 2006-07. This fund number was previously 6361.

Fund 2781 - Griggs / Walnut Plume Grants - This fund accounts for the receipt of state legislative appropriations and state grants for water contamination cleanup of the Griggs/Walnut Plume site.

Fund 2790 - Alarm Fees & Fines - This fund accounts for revenues from the City's Alarm Fees Ordinance passed in 2013. Funds will be contributed to Mesilla Valley Regional Dispatch Authority to administer the Alarm Fee program.

Fund 2800 - Environmental Gross Receipts Tax - This fund accounts for the receipt of environmental gross receipts taxes enacted by the City and the County as provided for in Ordinance 1484 (October 12, 1995).

Fund 2805 - Public Safety Gross Receipts - This fund accounts for the receipt of municipal gross receipts tax that is to be used for public safety salaries, benefits, operations, and equipment as provided for in Ordinance 1886.

Fund 2810 - Gas Tax - This fund accounts for the receipt of gasoline tax remittances from the State. State law (7-1-6.9 NMSA 1978) requires the distributions to be received into a separate road fund.

Fund 2815 - TIDD Dedicated Revenue - This fund was established to record the portion of gross receipts and property taxes received from the State of New Mexico Taxation and Revenue Department, Dona Ana County, and the City of Las Cruces, that are dedicated to the Tax Increment Development District (TIDD).

Fund 2825 - Convention Center Fee - This fund records a Lodger's fee of \$2.50 per room for each day that a room at a lodging facility is occupied. This revenue is transferred to a debt service fund for paying the debt for the construction of a multi-use convention center facility.

Fund 2900 - Federal Stimulus Operating Grants - This fund accounts for various public improvements. The source of funding is from the American Recovery and Reinvestment Act of 2009.

Fund 2912 - State Stimulus Operating Grants - This fund was established to track program operating expenses funded by the State and made available through the American Recovery and Reinvestment Act of 2009.



Fund Descriptions



DEBT SERVICE FUNDS

Debt Service Funds are funds set up by City Council ordinance to account for resources accumulated and payments made for principal and interest on long-term debt of governmental funds. The City is currently repaying debt issues with the following funds:

- Fund 3260** - 2004 EGRT SCSWA Bond
- Fund 3261** - 2004 EGRT SCSWA Reserve
- Fund 3262** - 2004 EGRT Bond Tax Rebate
- Fund 3270** - Sales Tax 2005 Refunding Bond Series B
- Fund 3275** - 2010 Municipal Gross Receipts Tax Series A Bond
- Fund 3276** - 2010 Municipal Gross Receipts Tax Debt Service Reserve
- Fund 3277** - 2010 Municipal Gross Receipts Tax Series B Flood Bond
- Fund 3278** - 2010 Municipal Gross Receipts Tax Flood Debt Service Reserve
- Fund 3280** - 2010 SSGRT Convention Center Debt Service
- Fund 3281** - 2010 SSGRT Convention Center Reserve
- Fund 3282** - 2011 GRT Debt Service
- Fund 3284** - 2011 GRT Debt Service
- Fund 3612** - NMFA Equipment Loans Debt Service
- Fund 3616** - 2007 NMFA Fire Equipment Loans Debt Service
- Fund 3617** - 2007 NMFA Street Equipment Loans Debt Service
- Fund 3618** - NMFA Griggs / Walnut Plume Debt Service
- Fund 3619** - 2008 NMFA Flood Control Debt Service
- Fund 3623** - NMFA Parking Deck Debt Service
- Fund 3625** - NMFA Fire Apparatus
- Fund 3626** - 2011 NMFA Fire Apparatus
- Fund 3627** - NMFA Water Board Planning Loan

Fund 3628 - 2012 NMFA Refunding Loan

Fund 3810 - HUD Sec 108 Loan MONAS

CAPITAL PROJECT FUNDS

Fund 4001 - Infrastructure and Rehabilitation - This fund's revenue source is a transfer from the General Fund. Expenditures are for maintenance and rehabilitation of existing infrastructure.

Fund 4010 - HUD Facility (Museum of Nature and Science) - This fund's revenue source is loan proceeds. Expenditures are for remodeling of a newly acquired building that will become the location of the new Museum of Nature and Science.

Fund 4011 - Facilities Federal Grants - This fund's revenue sources are Economic Development Initiative grants from the U.S. Department of the Interior. Revenue estimates are based on anticipated grant awards.

Fund 4012 - State Grant Facility Improvements - This fund's revenue sources include state legislative appropriations and state grants. Expenditures are for non-street capital projects. Revenue estimates are based on anticipated state grants and interest.

Fund 4021 - Sales Tax 2003 Parks & Facilities Bond Projects - Revenue source was the sale of bonds in 2003. Expenditures are for various Facility and Park projects.

Fund 4023 - Sales Tax 2005 Public Improvement - This fund's revenue source was the sale of bonds in 2003. Expenditures are for various public improvement projects throughout the City.

Fund 4024 - Convention Center Construction Project - This fund's revenue source is loan proceeds from the New Mexico Finance Authority later refunded by 2010 SSGRT Bonds. Expenditures are for construction of the Convention Center.

Fund 4028 - 2011 GRT Facilities Projects - This fund was established as a result of 2011 bond issuance for facilities projects. Payment of the bond comes from the General Fund.

Fund 4106 - Public Park Development - This fund's revenue sources are fees paid to the City by subdivision developers in lieu of building parks and/or playgrounds. The park fees collected are then spent on park development throughout the entire city. Revenue estimates are based on projected fees from developments.



Fund Descriptions



Fund 4110 - Public Park Projects - This fund's revenue source is the Emma B. Heske trust given to the City for the purpose of constructing a community garden at Valley View Park.

Fund 4112 - Park/Land Capital Improvements - This fund's primary revenue source is state grants or appropriations. Expenditures are for park and land improvements.

Fund 4201 - Streets Improvement (General) - This fund's primary revenue source is developer contributions. Expenditures are for street projects.

Fund 4202 - GRT Street Maintenance - This fund's expenditures are for major and minor maintenance projects for existing streets that are funded through a transfer from the Street Maintenance Operations Fund.

Fund 4205 - Special Street Projects - This fund was established as a result of the Philippou settlement. Resources are made available through the sale of property and a transfer from the Streets Improvement (General) Fund.

Fund 4208 - Improvement District 1991 - This is a fund that tracks revenues and expenditures for specific areas of the City that are receiving infrastructure improvements. Because improvements increase the values of adjacent properties, the property owners (not the City taxpayers at large) repay the City for improvements made. Revenue estimates are based on a ten-year payoff.

Fund 4212 - State Grant Street Improvement Fund - This fund's revenue sources are primarily state grants or appropriations. Expenditures are for new street construction and/or street improvements. Revenue estimates are based on anticipated State grants.

Fund 4213 - NMFA Street Projects Fund - This fund's revenue source is loan proceeds from the New Mexico Finance Authority. Expenditures are for existing street construction and/or street improvements.

Fund 4214 - NMFA New Street Projects Fund - This fund's revenue source is loan proceeds from the New Mexico Finance Authority. Expenditures are for new street construction.

Fund 4223 - Sales Tax 2003 Street Lighting Bond Project Fund - This fund's revenue source was the sale of bonds in 2003. Expenditures are for replacing El Paso Electric Street lights and lowering electricity charges.

Fund 4224 - 2010 MGRT Streets Projects - This fund was established as a result of 2010 bond refinancing for street projects. Payment of the bond comes from the GRT Street Maintenance Fund.

Fund 4225 - GRT Street Projects - This fund was established as a result of 2011 bond issuance for street projects. Payment of the bond comes from the GRT Street Maintenance Fund.

Fund 4270 - TIDD Capital Project Fund - The revenue sources for this fund are transferred from the TIDD Dedicated Revenue fund and from the General Fund. Expenditures are for the construction and maintenance of public infrastructure improvements in the downtown area.

Fund 4300 - Airport Improvement Fund - This fund's revenue sources are primarily federal airport improvement funds, and City and state matching funds. Expenditures are for airport infrastructure improvements. Revenue estimates are based on anticipated federal grants and State matches.

Fund 4400 - Flood Control Fund - This fund's expenditures are for flood control projects that include land and right-of-way purchases, engineering costs, and capital costs that are funded by transfers from the Flood Control Operations Fund.

Fund 4413 - NMFA Flood Control 2008 Fund - This fund's revenue source is loan proceeds from the New Mexico Finance Authority. Expenditures include construction of a retention pond for the purpose of flood control and to serve as recreation as part of a multi-sport complex that includes baseball, softball and soccer fields.

Fund 4414 - 2011 GRT Flood Control Projects - This fund was established as a result of bond issuance for flood control projects. Payment of the bond comes from the Flood Control Operations Fund.

Fund 4504 - West Mesa Industrial Park Fund - This fund's revenue sources are federal grants, local matching funds, and fees paid by industrial park tenants for infrastructure, land, and leases. Expenditures are for structural improvements to the airport and industrial park complexes. Revenue estimates are based on interest, fees, and land sales.

Fund 4900 - Federal Stimulus Capital Project Fund - This fund's revenue source is from the American Recovery and Reinvestment Act of 2009. This fund was set up to account for various public improvements.



Fund Descriptions



ENTERPRISE FUNDS

Fund 5100 - Shared Services - This fund pays for services to rate payers such as utilities billing, delinquent accounts management, new service turn-ons, meter reading, and trouble calls. This fund additionally pays for environmental regulatory services and technical support. Revenues are proportionate transfers from other utilities funds.

Fund 5150 - Shared Services SCADA Capital - This fund is a reserve fund for replacement and emergency purchases of critical System Control and Data Acquisition (SCADA) equipment. Funding is from the gas, water, and wastewater utilities.

Fund 5160 - Shared Services Equipment Reserve - Each vehicle or powered equipment purchased by the Shared Services Fund has funds for depreciation budgeted into the operating fund responsible for the vehicle or equipment. The depreciation accrues as a reserve for replacement of the vehicle or equipment. Revenues are based on depreciation paid from the Shared Services operating fund based on each vehicle or eligible piece of equipment.

Fund 5200 - Gas - This fund includes revenues and expenditures for purchase of natural gas, maintenance of gas lines, purchase of capital equipment, and other associated expenditures. The revenue sources are payments from gas utility ratepayers. Revenue estimates are based on total expenditures plus necessary fund balance requirements.

Fund 5205 - Gas Contingency - This fund provides funding for unforeseen emergency events and other reasonably possible loss contingencies.

Fund 5250 - Gas Capital Improvements - All major gas expansion and rehabilitation projects are funded from this fund. The Gas Operating Fund transfers amounts equal to system depreciation plus return on rate base.

Fund 5260 - Gas Equipment Reserve - Each vehicle or powered equipment purchased by the Gas Fund has funds for depreciation budgeted in the operating fund responsible for the vehicle or equipment. The depreciation accrues as a reserve for replacement of the vehicle or equipment. Revenues are based on depreciation paid from the Gas Operating Fund based on each vehicle or eligible piece of equipment.

Fund 5300 - Water - The revenues and expenditures for maintenance of water lines, renovating wells, conducting tests, adding chemicals, and other similar expenditures. Revenue sources are payments from water utility ratepayers. Revenue estimates are based on total expenditures plus necessary fund balance requirements.

Fund 5301 - Water Development - This fund provides the funding of water impact fee-related expenditures. It is funded through water development impact fee revenues.

Fund 5305 - Water Contingency - This fund provides funding for unforeseen, emergency events and other reasonably possible loss contingencies. It is funded through water rate revenues.

Fund 5320 - Water Rights Acquisition - This fund provides the funding for water rights purchases.

Fund 5321 - Water Rights Adjudication - This fund provides the funding of legal matters related to acquiring and maintaining the City's water rights.

Fund 5331 - Water 2009 Bond Debt Service

Fund 5332 - Water 2010 Bond Debt Service

Fund 5341 - Water 2009 Bond Debt Service Reserve

Fund 5342 - Water 2010 Bond Debt Service Reserve

Fund 5350 - Water Capital Improvements - All major water rehabilitation projects are funded through this fund. The Water Fund transfers amounts that provide project funding are equal to system depreciation plus return on rate base.

Fund 5360 - Water Equipment Reserve - Each vehicle or powered equipment purchased by the Water Fund has funds for depreciation budgeted in the operating fund responsible for the vehicle or equipment. The depreciation accrues as a reserve for replacement of the vehicle or equipment. Revenues are based on depreciation paid from the Water operating fund based on each vehicle or eligible piece of equipment.

Fund 5374 - Water Series 2005A Bond Projects - This fund provides funding for various major water system expansion projects. The payment of the bonds is through water development impact fee revenues.

Fund 5375 - Water Series 2006 Bond Projects - This fund provides funding for various major water system rehabilitation projects and negotiated purchases water systems. The payment of the bonds is through water rates.

Fund 5376 - Water EPA Grant Project - This fund will provide partial funding of the West Mesa Transmission Line water project.

Fund 5377 - Water Well Projects - This fund provides partial funding of various major water system rehabilitation and expansion projects. The payment of the loan is through water rate and water development impact fee revenue.



Fund Descriptions



Fund 5378 - Water NMFA 2008 Projects - This fund provides funding of various major water system expansion projects. The payment of the loan is through water development impact fees.

Fund 5384 - Water 2005A Bond Debt Service

Fund 5385 - Water 2006 Bond Debt Service

Fund 5394 - Water Reserve 2005A Bond Debt Service

Fund 5395 - Water 2006 Bond Debt Service Reserve

Fund 5400 - Wastewater Fund - The revenues and expenditures for maintenance of sewer lines, wastewater treatment plant operations, and effluent testing. The revenue sources are payments from wastewater system rate payers. Revenue estimates are based on total expenditures plus necessary fund balance requirements.

Fund 5401 - Wastewater Development - This fund provides the funding of wastewater impact fee-related expenditures. It is funded through wastewater development impact fee revenues.

Fund 5405 - Wastewater Contingency - This fund provides funding for unforeseen, emergency events and other reasonably-possible loss contingencies. It is funded through wastewater rate revenue.

Fund 5420 - WW Water Reclamation - This fund will provide partial funding of the water reclamation project. It is funded through a portion of environmental gross receipts tax revenue.

Fund 5431 - Wastewater 2009 Bond Debt Service

Fund 5432 - Wastewater 2010 Bond Debt Service

Fund 5441 - Wastewater 2009 Bond Debt Service Reserve

Fund 5442 - Wastewater 2010 Bond Debt Service Reserve

Fund 5450 - Wastewater Capital Improvements - All major wastewater rehabilitation projects are funded from this fund. The Wastewater Operating Fund transfers amounts that provide project funding are equal to system depreciation plus returns on rate base.

Fund 5460 - Wastewater Equipment Reserve - Each vehicle or powered equipment purchased by the Wastewater Fund has funds for depreciation budgeted in the operating fund responsible for the vehicle or equipment. The depreciation accrues as a reserve for replacement of the vehicle or equipment. Revenues are based on depreciation paid from the Wastewater operating fund based on each vehicle or eligible piece of equipment.

Fund 5475 - Wastewater 2006 Bond Rehab Projects - This fund provides funding for various major wastewater system rehabilitation projects. The payment of the bonds is through wastewater rates.

Fund 5485 - WW 2006 Bond Debt Service

Fund 5495 - WW Bond Debt Service Reserve

Fund 5500 - Solid Waste - This fund accounts for revenues and expenditures to fund solid waste pickup and disposal functions for residential and commercial customers. Revenue sources are payments from commercial and residential solid waste customers. Revenue estimates are based on total expenditures plus necessary fund balance requirements.

Fund 5510 - Solid Waste Landfill Closure - This fund provides for expenditures related to eventual closure of the old city landfill located off Foothills Rd, as per regulatory requirements.

Fund 5560 - Solid Waste Equipment Reserve - Each vehicle or powered equipment purchased by the Solid Waste Fund has funds for depreciation budgeted in the operating fund responsible for the vehicle or equipment. The depreciation accrues as a reserve for replacement of the vehicle or equipment. Revenues are based on depreciation paid from the Solid Waste operating fund based on each vehicle or eligible piece of equipment.

Fund 5577 - Solid Waste Projects (NMFA Loan) - This fund provides funding for major solid waste projects. The payment of the loan is through solid waste rate revenue.

Fund 5587 - Solid Waste NMFA Loan Debt Service



Fund Descriptions



Fund 5920 - Bus Transit - Expenditures for operation of the Roadrunner City-wide bus transit system, and a paratransit function. Revenues are primarily federal grants, service contracts with NMSU and DACC, and bus fares. Transfers from the Gasoline Tax Fund as well as a General Fund subsidy are necessary to cover operating expenses exceeding other revenues. Transfers from the Vehicle Acquisition Fund to the Bus Transit fund cover the City's match for the purchase of fixed route buses and paratransit vehicles. The Transit system handles the Senior Transportation program in order to eliminate duplication of services by the Senior Programs section.

Fund 5921 - Transit Intermodal Center - The Transit Intermodal Center Fund was created out of the Transit Fund for the purpose of tracking all grant-related activity involving the future Transit Intermodal Center. The Inter-modal Center, which is 80% funded by a Congressional earmark opened November 26, 2013, and will be a central gathering point for various modes of public transportation including RoadRUNNER Transit, intercity buses, taxis, and shuttles as well as pedestrian and bicycle elements. The City Council has designated a site at the southwest corner of Lohman and Alameda for development of this facility, which will include both indoor and outdoor amenities for public use.

Fund 5922 - Transit Stimulus Capital Project Fund - This fund was set up to account for various Transit improvements. Revenue sources for this fund come from the American Recovery and Reinvestment Act of 2009.

Fund 5930 - Alternative Fuels - This fund funds expenditures for construction of an alternate fueling station. Revenue source is the State Department of Energy and Minerals.

Fund 5931 - Clean Community Emission Reduction - This fund accommodates the Clean Community Mobil Source Emission Reduction Program Grant. This federal grant provides funding for supplies; contractual services and materials for marketing, outreach and market assessment; and tools and equipment including compressed natural gas vehicles. The grant is scheduled to terminate at the end of December 2006.

INTERNAL SERVICE FUNDS

Fund 6150 - Fleet Services - This fund is an internal service fund for City automotive fleet maintenance activities. Revenue sources are payments from City departments for services based on shop rates and transfers for debt service payments. Revenue estimates are based on prior year receipts, increases in City equipment inventory requiring maintenance, and shop rates.

Fund 6310 - Unemployment Reserve - This fund is a self-insurance fund to provide for unemployment payments to eligible former employees. The fund has accumulated enough balance to be self-sustaining. Revenues are based on interest earned on the fund balance.

Fund 6320 - Employee Health / Disability - This is a self-insurance fund that provides for receipt of payments for health and disability insurance from operating funds and enrolled employees. Expenses pay for health insurance premiums with our carrier, Blue Cross/Blue Shield of New Mexico. Disability claims are also paid from this fund for employees who become disabled. Revenues are estimated based on a 60/40 split (City/employee) of the premium amount and interest on the fund balance.

Fund 6330 - Workers Compensation - This is a self-insurance fund that provides payments to employees who sustain work-related injuries or illnesses. Expenses are for actual payments and stop-loss insurance for large claims. Revenues are estimated based on projected payments and a gradual growth in the fund balance.

Fund 6340 - Liability Claims - This is a self-insurance fund that provides payments for liability claims based on employee actions. Expenses are for projected payments and administrative expenses. Revenues are estimated based on payments and a gradual growth in the fund balance. The goal is to make this fund self-sustaining.

TRUST AND AGENCY FUNDS

Fund 7410 - Mesilla Valley Regional Dispatch Authority (MVRDA) - Mesilla Valley Regional Dispatch Authority (MVRDA)-MVRDA is the countrywide 911 dispatch organization created by a Joint Powers Agreement. The MVRDA is funded by cost per call contributions by the Village of Hatch, Town of Mesilla, City of Sunland Park and City of Anthony with the remaining funding split 53% by the City of Las Cruces (budgeted as a transfer in the General Fund Reserve Section) and 47% by Dona Ana County. Expenses are for salaries, operating supplies, services, and capital equipment)



Fund Descriptions



Fund 7420 - Metro Narcotics - This fund provides operating and capital expenses for the interagency Metro Narcotics team. The team is charged with interdiction of drugs through covert investigation of suspected drug traffickers. Revenues are estimated from matches from the City, County, New Mexico State University, and state and federal drug interdiction grants.

Fund 7421 - Metro Narcotics Seized Assets - This fund provides for operating and capital equipment separate from daily operating expenditures for Metro Narcotic operations. Funding comes from seized assets.

Fund 7422 - HIDTA Grants - This fund provides personnel and operating expenses for the administrative costs of running the Metro Narcotics operations such as grant clerks' salaries & benefits, supplies, building rental, etc. Resources come in the form of federal grants.

Fund 7440 - Animal Services Center of Mesilla Valley (ASCMV) - Through an agreement made on February 1, 2008, the City and the County assumed direct management of the Animal Services Center. The City created this fund to allow for discharge of its fiscal responsibilities as fiscal agent.

Fund 7441 - ASCMV Capital Improvements - This fund is used to account for capital improvements to the Animal Services Center of the Mesilla Valley facility. Revenue source is a transfer from the ASCMV operations fund.

Fund 7470 - Branigan Estate - This is an endowment from an estate and is used to purchase books for the Branigan Memorial Library. Revenues are estimated interest on the principal.

Fund 7480 - Gifts and Memorials - This fund receives miscellaneous donations to the City. Expenses are programmed based on revenues. Revenues are estimated based on historical trends and interest on the fund balance.

Fund 7481 - Veteran's Memorial Wall - This fund receives donations to the City specifically for expenses related to the Wall. Expenses are programmed based on revenues, which are based on historical trends and interest on the fund balance.

Fund 7490 - Employee Benefit Committee - This fund is run by a committee made up of City employees to fund employee activities such as the annual City employee picnic, annual Harvest Festival, and annual City Christmas Dance. Revenues are collected from the sale of movie passes and Wet 'n Wild passes to City employees, soda pop machines in City facilities, and miscellaneous drawing tickets. Revenues are estimated based on historical trends. Expenses are programmed based on revenues.

Fund 8100 - South Central Solid Waste Authority Operations - This fund provides operating, capital, and debt service monies for the South Central Regional Landfill Authority. Revenues are estimated based on charges to landfill customers.

Fund 8110 - South Central Solid Landfill Closure - This fund provides for expenditures related to eventual closure of the Corralitos Landfill. Funding comes from a transfer from the South Central Solid Waste Authority Operations Fund.

Fund 8115 - South Central Solid Landfill Gas Control - This fund tracks the expenditures associated with the gas control system required at the Corralitos Landfill.

Fund 8150 - South Central Solid Capital Improvements - This fund tracks the expenditures associated with the construction of Cells at the Corralitos Landfill. Funding comes from a transfer from the operating fund.

Fund 8160 - South Central Solid Waste O & M - This fund was set up to separate the equipment improvements from the daily operating expenditures. Funding comes from a transfer from the operating fund.

Fund 8170 - South Central Solid Waste Recycling - This fund was set up to provide operating and capital monies for the Regional Recycling Program. A portion of the funding comes from a transfer from the operating fund.

Fund 8180 - South Central Solid Waste Community Collections - This fund was set up to provide operating and capital monies for the Doña Ana County Community Collection Centers. A portion of funding comes from a transfer from the operating fund.

Fund 8190 - South Central Solid Waste Sunland Park Collections - This fund was set up to provide operating and capital monies for the Sunland Park waste collection. Revenues are estimated based on charges to Sunland Park solid waste customers.



Budget

Fiscal Year 2014-2015

VOLUME II

CAPITAL IMPROVEMENT PLAN

Las Cruces . New Mexico





City of Las Cruces, New Mexico



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2014-15 ADOPTED BUDGET

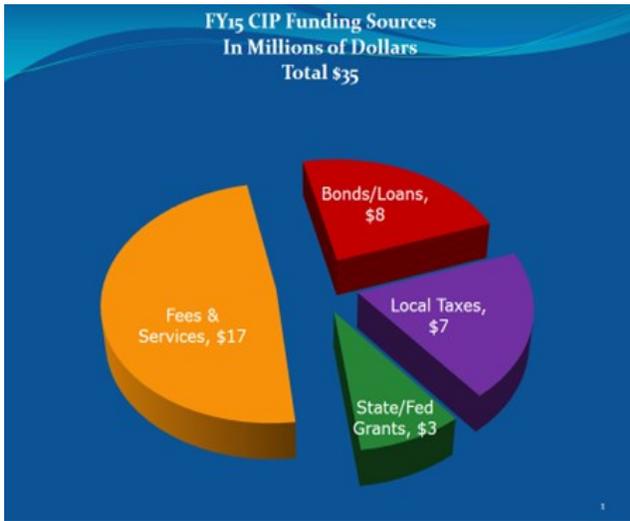


City of Las Cruces, New Mexico

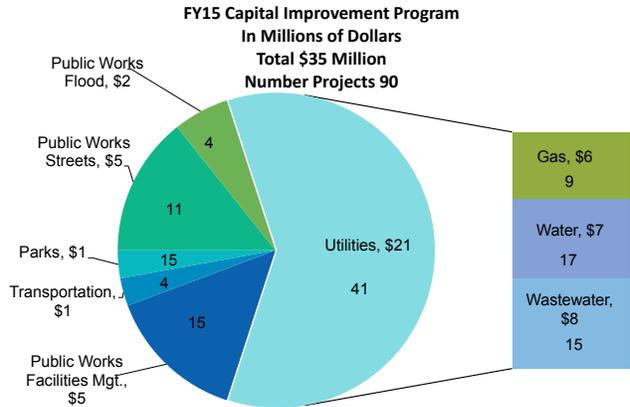
CAPITAL BUDGET GUIDE

Capital Expenditures are the purchase or construction of an asset costing over \$5,000 with a useful life exceeding one year.

The Capital Improvement Program (CIP) is a 5-year plan for capital expenditures outlined in our City Charter in Section 5.05 which are needed to replace, to expand, and to improve infrastructure and various systems. The intent of the CIP is to serve as a guide in the provision of new facilities to meet the increasing demand for capital improvements throughout the city, as well as in the replacement of outmoded facilities. Other planning processes identify the need and the proposed means to provide funding for capital projects and related operating costs.



For 2014-15, the City Council is being asked to appropriate \$35 million to continue the city's emphasis to provide for the basic capital needs of the community. This fiscal year's programs are funded by intergovernmental grants \$3 million, fees and services \$17 million, taxes \$7 million, and bonds and loans \$8 million. Expenditures by departments are as follows: Utilities-\$21 million, Public Works-Streets and Flood-\$7 million, Public Works-Facilities Management-\$5, Parks-\$1 million, and Transportation-\$1 million.



Project Identification and Prioritization Process

Guidance from City Council is used by departments in their selection of areas where capital should be spent. The strategic Plan Objectives serve as overall guidelines to Departments. The Joint Utility Department works with Public Works and Traffic to coordinate construction and rehabilitation of utilities to reduce the disruption of service to the community. Public Works has inventoried and assessed all facilities owned by the City and prioritized repair and maintenance on a highest need basis. All city roads have been evaluated for priority of repair and replacement and progress has been made in addressing the roads with the greatest traffic needs.

Major Capital Expenditures

The City of Las Cruces will be nearing completion of the East Mesa Public Safety Complex that will house both police and fire. Transportation will be implementing a modern synchronized intelligent transportation system city wide. Joint Utilities plans on begin working on Sandhill Wastewater interceptors Phase 1 and 2. Major street two way conversion is planned for Church and Water. The Women Veteran's Memorial, Airplane Remote Control Park, and Vehicle Remote Control Park will be added to our parks inventory.



CAPITAL BUDGET GUIDE



Significant recurring capital expenditures include utility projects, flood control infrastructure, pavement preservation, roof replacement, and ADA sidewalk conversion.

**CITY OF LAS CRUCES
CIP Summary in Millions
FY 2015-20**

Department/Utility							GRAND TOTAL
	2015	2016	2017	2018	2019	2020	
Departments							
Parks	\$1	\$23	\$3	\$15	\$0.5	\$0.5	\$43
Transportation	1	26	2	4	3	19	55
Total Departments	\$2	\$49	\$5	\$19	\$3.5	\$19.5	\$98
Public Works							
Facilities Management	5	27	9	29	10	14	94
Streets and Flood	7	19	9	11	6	6	58
Total Public Works	\$12	\$46	\$18	\$40	\$16.0	\$20.0	\$152
Utilities							
Gas	\$6	\$5	\$6	\$5	\$6	\$6	\$34
Water	7	16	11	13	12	13	72
Wastewater	8	12	9	9	10	10	58
Total Utilities	\$21	\$33	\$26	\$27	\$28	\$29	\$164
Total By Fiscal Year	\$35	\$128	\$49	\$86	\$47.5	\$68.5	\$414





CAPITAL BUDGET GUIDE



Operating Expenses Dollars in Thousands	FY 2015/16 Forecast	FY 2016/17 Forecast	FY 2017/18 Forecast	FY 2018/19 Forecast	FY 2019/20 Forecast	FY 16-20 Forecast
Public Works - Facilities Management						
East Mesa Safety Complex						
Personnel Expense	\$550	\$1,200	\$1,200	\$1,200	\$1,200	\$5,350
Operating Expense	\$700	\$1,100	\$1,100	\$1,000	\$1,000	\$4,900
Total East Mesa Safety Complex	\$1,250	\$2,300	\$2,300	\$2,200	\$2,200	\$10,250
Parks						
Assorted Park Projects	\$75	\$75	\$75	\$80	\$80	\$385
Transportation						
Intelligent Transportation System	\$10	\$10	\$10	\$10	\$10	\$50
Total Personnel and Operating Costs Increase	\$1,335	\$2,385	\$2,385	\$2,290	\$2,290	\$10,685

Infrastructure Capital Improvement Program

The City's Capital Improvement Program as outlined in the city charter covers 2015-2019. We report to the New Mexico Department of Finance and Administration capital expenditures in what the state refers to as the "Infrastructure Capital Improvement Planning" that covers 2016-2020. For convenience, we are including in our budget document all capital projects included in the City's planning for 2015-2020. For years beyond 2015, we have listed where we anticipate receiving funding.

2015-16 to 2019-20 Operational Funding Needs

A "Best Practice" in budgeting is to keep tabs on future operational needs that will impact the City in future years. Many times capital construction projects are undertaken with inadequate planning for the operational funding needs that will arise as a result. The majority of the CIP projects contained in the City's CIP are not anticipated to increase general fund operations costs. However, there are four projects which will add significant operational costs. By anticipating these costs, the City will be able to structure future budgets accordingly. The City needs to plan for increased operating costs with the addition of an East Mesa Public Safety Complex. They will require staffing which

accounts for the majority of the added costs. Parks Department will be adding a few parks to their inventory which will increase their operating costs. Transportation will be implementing a new Intelligent Transportation System that will have added operating costs.

Summary

In summary, \$10.7 million will be needed to fund operational needs associated with the East Mesa Safety Complex, two new parks, and the Intelligent Transportation System.

This analysis does not address issues such as the other projects included on the CIP that if completed will increase operational expenses in the near future. The City should plan for annual salary increases as well as the need to add a staff member occasionally due to growth of the city. Our vehicle fleet requires replacements annually. All these normal increases must be considered when looking at the outlook for the City in the next few years.



2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

CAPITAL IMPROVEMENT IMPACT

Multi-Year Capital Planning

Economic Planning Outlook to Fiscal Year 2020

While the main focus of the Las Cruces budget is a single year, it is important to expand that horizon for setting strategic direction and to identify potential problems. This section of the budget deals with the expanded time horizon for economic activity and general fund revenues out to fiscal year 2020.

The following tables contain the economic variable for both the U.S. and Las Cruces that form the underlying assumptions for the next five years. The forecast in general sees a gradually strengthening economy both nationally and locally. The outlook calls for inflation to remain at 3.0% or under over the entire time horizon. Oil prices remain flat as the U.S. moves towards energy independence.

U.S. National Economic Outlook (Oct-13)	2012-13 Actual	2013-14 Forecast	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
U.S CPI-U (1982-84=100)	231.352	235.054	239.050	243.352	248.219	254.177	261.294	269.133
% Change	2.2%	1.6%	1.7%	1.8%	2.0%	2.4%	2.8%	3.0%
Real GDP (billions)	\$ 15,581.2	\$ 15,892.8	\$ 16,353.7	\$ 16,877.0	\$ 17,467.7	\$ 18,114.0	\$ 18,748.0	\$ 19,423.0
% Change	2.1%	2.0%	2.9%	3.2%	3.5%	3.7%	3.5%	3.6%
Non-Ag Employment (thousands)	134,688	136,978	139,444	141,954	145,502	149,286	153,465	157,916
% Change	1.6%	1.7%	1.8%	1.8%	2.5%	2.6%	2.8%	2.9%
Total U.S. Housing Starts (thousands)	848	1,032	1,316	1,545	1,796	2,056	2,311	2,538
% Change	21.6%	21.7%	27.5%	17.4%	16.2%	14.5%	12.4%	9.8%
Personal Income (billions)	\$ 13,937.3	\$ 14,466.9	\$ 15,161.3	\$ 15,919.4	\$ 16,747.2	\$ 17,651.5	\$ 18,622.3	\$ 19,590.7
% Change	3.5%	3.8%	4.8%	5.0%	5.2%	5.4%	5.5%	5.2%
Oil Prices, West Texas Intermediate	\$ 96.83	\$ 99.64	\$ 97.95	\$ 95.30	\$ 93.40	\$ 92.00	\$ 91.54	\$ 91.54
% Change	2.3%	2.9%	-1.7%	-2.7%	-2.0%	-1.5%	-0.5%	0.0%

Las Cruces Economic Outlook (3-24-2014)	2012-13 Actual	2013-14 Forecast	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Personal Income (billions)***	\$6.400	\$6.547	\$6.802	\$7.101	\$7.421	\$7.762	\$8.119	\$8.509
% Change	2.1%	2.3%	3.9%	4.4%	4.5%	4.6%	4.6%	4.8%
Non-Ag Employment *	70.126	70.126	70.477	71.111	71.964	73.907	75.903	78.028
% Change	0.7%	0.0%	0.5%	0.9%	1.2%	2.7%	2.7%	2.8%
Population (2010 Census Based Jan. 1st)**	101,739	103,163	104,195	105,445	107,659	110,027	112,558	115,372
% Change	1.5%	1.4%	1.0%	1.2%	2.1%	2.2%	2.3%	2.5%
U.S CPI-U (1982-84=100)	231.352	235.054	239.050	243.352	248.219	254.177	261.294	269.133
% Change	2.2%	1.6%	1.7%	1.8%	2.0%	2.4%	2.8%	3.0%
Permitted Valuation (millions)**	\$ 156.0	\$ 145.1	\$ 147.1	\$ 152.1	\$ 159.7	\$ 169.3	\$ 181.5	\$ 197.7
% Change	-1.3%	-7.0%	1.4%	3.4%	5.0%	6.0%	7.2%	8.9%
New Residential Building Permits**	397	444	463	486	510	535	562	590
% Change	0.3%	11.8%	4.3%	5.0%	4.9%	4.9%	5.0%	5.0%

* Las Cruces Metropolitan Statistical Area ** Las Cruces City *** Personal Income Estimated

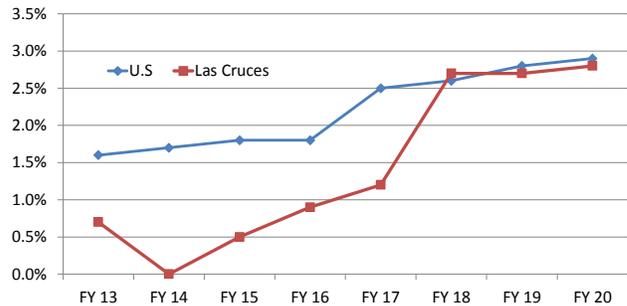


CAPITAL IMPROVEMENT IMPACT

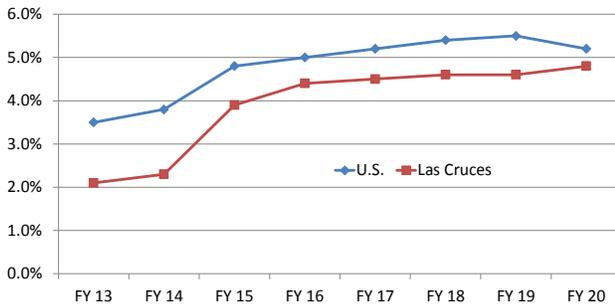


While recovery is projected to occur, the rate of expansion is significantly less for Las Cruces than the nation, especially during the next three years. Las Cruces has been impacted to a greater degree by cuts in federal spending and the downturn in construction. While both of these areas will improve over time the local economy will grow more slowly than the nation. The following two graphs illustrate this point. Both employment and personal income growth remain below rates expected at the national level.

United States vs. Las Cruces MSA Non-Ag Employment % Change



United States vs. Las Cruces MSA Personal Income % Change



version of sales tax. The next five years of GRT growth are dictated by two main factors. They are:

1. The rate of economic growth as contained in the economic planning outlook.
2. Changes currently scheduled to take place in GRT tax law.

Las Cruces General Fund Revenue Outlook

The revenue picture for Las Cruces is dominated by the gross receipts tax (GRT). This tax is the New Mexico's

The following table contains the overall change in the GRT revenue that the City can expect out to fiscal year 2020. The table has the amount of GRT revenue generated from economic activity. The table also has the amount of GRT revenue that is expected to be gained and lost based on tax law changes scheduled to begin in 2015-16 and beyond.

City of Las Cruces Total Gross Receipts Tax Forecast-Dollars Millions

City of Las Cruces Gross Receipts Category	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
	Actual	Forecast						
General Fund - Constant Rate & Base	\$66.27	\$62.28	\$62.78	\$64.49	\$65.26	\$66.86	\$68.44	\$70.22
Hold Harmless Loss (Effective 7-1-15)	\$0.00	\$0.00	\$0.00	(\$0.57)	(\$1.19)	(\$1.85)	(\$2.57)	(\$3.34)
Replacement Hold Harmless (Effective 7-1-14)	na	na	\$7.40	\$9.10	\$9.36	\$9.65	\$9.95	\$10.28
Public Safety	na	na	\$3.34	\$3.40	\$3.47	\$3.56	\$3.64	\$3.74
General Fund Sub-Total	\$66.27	\$62.28	\$73.52	\$76.41	\$76.90	\$78.21	\$79.46	\$80.89
Street Maintenance	\$6.63	\$6.63	\$6.68	\$6.80	\$6.94	\$7.11	\$7.28	\$7.47
Public Safety	\$3.31	\$3.31	na	na	na	na	na	na
Environmental	\$1.66	\$1.66	\$1.67	\$1.70	\$1.74	\$1.78	\$1.82	\$1.87
City Portion TIDD	\$0.80	\$0.82	\$0.83	\$0.84	\$0.86	\$0.87	\$0.88	\$0.89
TOTAL GROSS RECEIPTS	\$78.67	\$74.70	\$82.70	\$85.76	\$86.43	\$87.97	\$89.45	\$91.12
Change	\$6.40	(\$3.97)	\$8.00	\$3.06	\$0.68	\$1.54	\$1.48	\$1.67
Percent	8.9%	-5.0%	10.7%	3.7%	0.8%	1.8%	1.7%	1.9%



CAPITAL IMPROVEMENT IMPACT

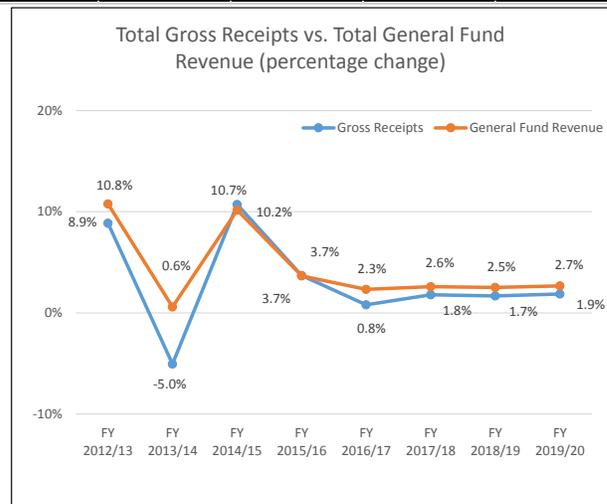
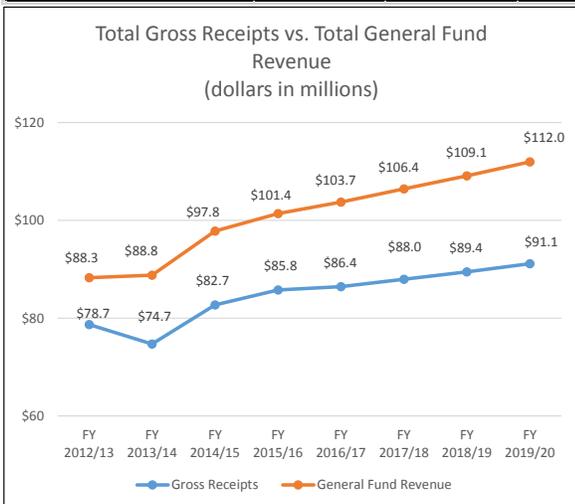


The outlook for the City's GRT is greatly impacted by two law changes that are currently scheduled to go into effect. One, the Replacement Hold Harmless increase, will boost GRT revenues between 2015-16 and 2019-20 by \$55.7 million dollars. On the downside, the State of New Mexico is gradually eliminating a distribution to the City. That changes, the Hold Harmless Loss, will cost the City \$9.5 million by 2019-2020. The strategic implication for the City is how and when to invest the added revenue. Future budgets will be shaped by those decisions.

Looking at the total General Fund, the City is expected to have revenues to invest due to current law changes over the next five years. The remaining contributors to the general fund are expected to show moderate increases that are in-line with underlying economic growth.

The following two graphs illustrate the strong relationship between GRT revenue and City's total General Fund. The double digit growth rate for 2015-16 in both graphs is due to the scheduled increase in the GRT tax rate that becomes effective in July of 2014.

Las Cruces General Fund Revenue Forecast								
City of Las Cruces General Fund Revenue Source								
	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Gross Receipts Taxes	\$66,272,868	\$62,284,000	\$73,518,280	\$76,414,182	\$78,087,469	\$80,061,610	\$82,029,815	\$84,226,243
Percent Change	15.2%	-6.0%	18.0%	3.9%	2.2%	2.5%	2.5%	2.7%
Property Taxes	\$9,861,432	\$9,947,385	\$10,150,630	\$10,444,998	\$10,831,463	\$11,243,059	\$11,636,566	\$12,043,846
Percent Change	6.3%	0.9%	2.0%	2.9%	3.7%	3.8%	3.5%	3.5%
Payment In Lieu of Property Tax	\$754,203	\$784,640	\$808,771	\$820,648	\$832,703	\$844,939	\$857,359	\$869,964
Percent Change	-0.1%	4.0%	3.1%	1.5%	1.5%	1.5%	1.5%	1.5%
Franchise Fees	\$2,691,014	\$2,833,853	\$2,892,619	\$2,952,606	\$3,013,840	\$3,076,347	\$3,140,153	\$3,205,287
Percent Change	-1.9%	5.3%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
Payment In Lieu of Franchise Fees	\$1,136,736	\$1,216,800	\$1,253,304	\$1,303,437	\$1,355,575	\$1,409,798	\$1,466,190	\$1,524,836
Percent Change	0.9%	7.0%	3.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Administrative Transfers	\$2,946,156	\$3,124,106	\$3,237,545	\$3,299,304	\$3,362,299	\$3,426,554	\$3,492,094	\$3,558,944
Percent Change	0.3%	6.0%	3.6%	1.9%	1.9%	1.9%	1.9%	1.9%
Fines & Forfeitures	\$741,164	\$768,820	\$778,083	\$790,574	\$803,278	\$816,201	\$829,345	\$842,716
Percent Change	-24.4%	3.7%	1.2%	1.6%	1.6%	1.6%	1.6%	1.6%
Permits, Fees & Licenses	\$1,746,462	\$1,574,955	\$1,614,107	\$1,622,413	\$1,661,372	\$1,701,539	\$1,742,953	\$1,785,656
Percent Change	151.2%	-9.8%	2.5%	0.5%	2.4%	2.4%	2.4%	2.5%
Operating Transfers In	\$243,014	\$2,750,246	\$73,519	\$74,549	\$75,600	\$76,672	\$77,765	\$78,880
Percent Change	142.6%	1031.7%	-97.3%	1.4%	1.4%	1.4%	1.4%	1.4%
All Other	\$1,896,201	\$3,513,884	\$3,490,092	\$3,676,768	\$3,724,189	\$3,772,887	\$3,822,904	\$3,856,275
Percent Change	-47.0%	85.3%	-0.7%	5.3%	1.3%	1.3%	1.3%	0.9%
Total	\$88,289,250	\$88,798,689	\$97,816,950	\$101,399,479	\$103,747,788	\$106,429,606	\$109,095,144	\$111,992,647
Change: Dollar	\$8,579,931	\$509,439	\$9,018,261	\$3,582,529	\$2,348,309	\$2,681,818	\$2,665,538	\$2,897,503
Percent	10.8%	0.6%	10.2%	3.7%	2.3%	2.6%	2.5%	2.7%





2014-15 ADOPTED BUDGET



City of Las Cruces, New Mexico

CAPITAL IMPROVEMENT PLAN

RESOLUTION NO. 14-180

A RESOLUTION APPROVING THE SIX-YEAR CAPITAL IMPROVEMENT PROGRAM AS REQUIRED BY THE CITY CHARTER AND THE NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION FOR THE 2015 LEGISLATIVE SESSION FOR THE CITY OF LAS CRUCES, NEW MEXICO FOR FISCAL YEARS 2014/15 THROUGH 2019/20.

The City Council is informed that:

WHEREAS, the Capital Improvement Program (CIP) is a six-year program that consists of fiscal years 2014/15 through 2019/20. The program identifies capital projects that address capital needs to build, replace, expand, and improve infrastructure and systems; and

WHEREAS, the 2014/15 fiscal year brings modifications to the format known as the "Infrastructure Capital Improvement Program." The name of the program has been abbreviated to "Capital Improvement Program". Additionally, the CIP will be made of the following two components: "Funded Capital Projects" (FCP) and "Infrastructure Capital Improvement Plan" (ICIP); and

WHEREAS, the Las Cruces City Council held a public hearing on the proposed Capital Improvement Program, as well as work sessions for discussion purposes; and

WHEREAS, the Las Cruces Utilities Board has reviewed and recommended approval of the utilities portion of the annual Capital Improvement Program; and

WHEREAS, to comply with the requirement of the City Charter, Section 5.06(c), and the New Mexico Department of Finance and Administration for the 2015 Legislative Session, the Las Cruces City Council must approve the Capital Improvement Program and provide this resolution of approval to the State as part of the budget process.



NOW, THEREFORE, Be it resolved by the governing body of the City of Las Cruces:

(I)

THAT the six-year Capital Improvement Program (FY 2014/15 to FY2019/20), attached hereto as Exhibit "A", is hereby approved in accordance with the City Charter, Sec. 5.06(c), and authorized to be the basis for submission to the Local Government Division of the Department of Finance and Administration for the State of New Mexico, that requires a resolution of approval be submitted annually.

(II)

THAT the six-year Capital Improvement Program (FY 2015/16) attached hereto as Exhibit "A", is hereby directed to be in the custody of the City Clerk and available for public inspection.

(III)

THAT City staff is hereby authorized to do all deeds necessary in the accomplishment of the herein above.

DONE AND APPROVED this 5th day of May, 2014.

APPROVED:



Mayor

ATTEST:



City Clerk

(SEAL)

VOTE:

Mayor Miyagishima:	<u>Aye</u>
Councillor Silva:	<u>Aye</u>
Councillor Smith:	<u>Aye</u>
Councillor Pedroza:	<u>Aye</u>
Councillor Small:	<u>Aye</u>
Councillor Sorg:	<u>Aye</u>
Councillor Levatino:	<u>Aye</u>

Moved by: Small

Seconded by: Pedroza

APPROVED AS TO FORM:



City Attorney

CITY OF LAS CRUCES
Capital Improvement Program
FY 2015

Project Title	FUNDED CAPITAL PROJECTS 2015				
	2015	LOCAL TAXES	STATE / FEDERAL GRANTS	FEES & SERVICES	BONDS & LOANS
DEPARTMENTS					
PUBLIC WORKS					
PUBLIC WORKS-STREETS AND FLOOD					
ADA Sidewalks	287,500	287,500			
Bruins Lane Rehab.-Valley Dr to Motel Blvd	124,000	124,000			
Campo Street - Arizona to Colorado	230,000	126,599			103,401
Co-op match (pending council approval)	62,000	62,000			
El Molino - Phase VII (Pond)	1,000,000	1,000,000			
El Paseo Medians/Boutz Signal Improvements	350,000	43,400	28,464		278,136
MAP match (pending council approval)	45,000	45,000			
Overlays	1,356,560	669,453			687,107
Pavement Preservation (various)	1,200,000	929,045			270,955
Philips Drive - Highland to Alameda	605,075	485,476			119,599
Sonoma Ranch Sandhill Channel	200,000	200,000			
Tashiro Drainage Improvements	100,000	100,000			
Traffic Signal Program	159,720	159,720			
Wyatt Drive - El Paseo to Main St	628,892	125,729			503,163
TOTAL PUBLIC WORKS-STREETS AND FLOOD	\$ 6,348,747	\$ 4,357,922	\$ 28,464	\$ -	\$ 1,962,361
Public Works-Facilities Management					
Art in Public Places	30,000	30,000			
Branigan Library - Renovations	100,000	100,000			
Castañeda - P&R's Renovation	565,403	565,403			
City Building Roof Replacement Program	300,000	300,000			
East Mesa Public Safety Complex - Design/Construct	1,768,220		948,220		820,000
Energy Efficiency Projects	105,000	55,000			50,000
Gateway Entry Points Signage	30,000	30,000			
General Building Renovation Program	410,000	310,000			100,000
General Facilities Rehabilitation	450,000	450,000			
HVAC Upgrade Program	100,000	100,000			
Munson Center Improvements	250,000		250,000		
MV Community of Hope - Health Facility	55,000		55,000		
Parking Lot Renovation Program	50,000	50,000			
Safety, Health, Environmental & Emergency	400,000	400,000			
Transit Operations and Maintenance Facility	420,000		420,000		
TOTAL PUBLIC WORKS-FACILITIES MANAGEMENT	\$ 5,033,623	\$ 2,390,403	\$ 1,673,220	\$ -	\$ 970,000
PUBLIC WORKS - BICYCLES AND PEDESTRIAN					
Safe Routes to School	450,000		450,000		
TOTAL PUBLIC WORKS - BICYCLES AND PEDESTRIANS	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ -
TOTAL PUBLIC WORKS	\$ 11,832,370	\$ 6,748,325	\$ 2,151,684	\$ -	\$ 2,932,361
PARKS AND RECREATION					
PARKS					
Airplane Remote Control Park	75,000			75,000	
Archery Range	50,000			50,000	
Ballfield/Soccer Field Renovations & Upgrades	60,000		60,000		
Desert Trails Park - Phase II	150,000			150,000	
Desert Trails Park - Rehab Trail	100,000	100,000			
East Mesa Area Park- Construction	120,000			120,000	
Highland Park	30,000			30,000	
Klein Park - Improvements	75,000		75,000		
Metro Verde Neighborhood Parks	170,000			170,000	
North Del Rey Neighborhood Park	30,000			30,000	
Oro Vista Park	30,000			30,000	
Pueblos at Alameda	50,000			50,000	
Sagecrest Park - Install restrooms	225,000			225,000	
Vehicle Remote Control Park	25,000			25,000	
Veteran's Park - Vietnam War Memorial	80,000		80,000		
TOTAL PARKS AND RECREATION	\$ 1,270,000	\$ 100,000	\$ 215,000	\$ 955,000	\$ -
TRANSPORTATION					
Transportation- Airport					
Fuel Farm Upgrade - Construction	300,000	150,000	150,000		
Total Transportation - Airport	\$ 300,000	\$ 150,000	\$ 150,000	\$ -	\$ -

CITY OF LAS CRUCES
Capital Improvement Program
FY 2015

Project Title	FUNDED CAPITAL PROJECTS 2015				
	2015	LOCAL TAXES	STATE / FEDERAL GRANTS	FEES & SERVICES	BONDS & LOANS
Transportation- Streets & Traffic					
Intelligent Transportation System (ITS)	400,000			400,000	
Mesquite Historic District Lighting	50,000		50,000		
Total Transportation - Streets & Traffic	\$ 450,000	\$ -	\$ 50,000	\$ 400,000	\$ -
Transportation-Transit					
Transit System Improvements	80,000		80,000		
Total Transportation - Transit	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -
TOTAL TRANSPORTATION	\$ 830,000	\$ 150,000	\$ 280,000	\$ 400,000	\$ -
UTILITIES					
GAS					
Gas Rehabilitation Low Pressure	400,000			400,000	
Gas Rehabilitation High Pressure	400,000			400,000	
SCADA Rehabilitation	25,000			25,000	
Street Utility Rehabilitation	1,500,000			1,500,000	
Street Improvement Projects	1,000,000			1,000,000	
Total Gas Rehabilitation Projects	\$ 3,325,000	\$ -	\$ -	\$ 3,325,000	\$ -
Gas Development - Low Pressure	400,000			400,000	
Gas Development - High Pressure	2,050,000			2,050,000	
Line Extension	300,000			300,000	
SCADA Installations	25,000			25,000	
Total Gas Development Projects	\$ 2,775,000	\$ -	\$ -	\$ 2,775,000	\$ -
TOTAL GAS	\$ 6,100,000	\$ -	\$ -	\$ 6,100,000	\$ -
WATER					
Drill Replacement Wells	420,000				420,000
Rehab Pump/PRV - 2007 NMFA	50,000			50,000	
Pump Station Rehabilitation	123,600			123,600	
Reservoir Rehabilitation	50,000			50,000	
Line Rehabilitation - 2007 NMFA	97,043				97,043
SCADA Rehabilitation - 2007 NMFA	50,000				50,000
Street Utility Rehabilitation - Capital Improvements	1,321,000			1,321,000	
Water Production	500,000			500,000	
Total Water Rehabilitation Projects	\$ 2,611,643	\$ -	\$ -	\$ 2,044,600	\$ 567,043
Water Development Projects					
East Mesa Wells 66 & 72 - NMFA 2007	71,423				71,423
East Mesa Reservoir (Jornada, Zone 1 & 2)	645,554				645,554
Pump Station - East Mesa (Jornada) - 05 A Bonds	115,000				115,000
Zone 1 Interconnect Phase B - NMFA	1,620,914				1,620,914
Transmission Lines West Mesa - 05 A Bonds	195,848				195,848
Total Transmission Line West Mesa	2,648,739				2,648,739
SCADA Installations Development - NMFA 2007	19,712				19,712
Transmission Pipelines	185,257				185,257
East Mesa Water System - 06 Bonds	1,661,296				1,661,296
East Mesa Water System - NMFA 2007	138,692				138,692
Total Other - Water Development Projects	2,004,957				2,004,957
Total Water Development Projects	\$ 4,653,696	\$ -	\$ -	\$ -	\$ 4,653,696
TOTAL WATER	\$ 7,265,339	\$ -	\$ -	\$ 2,044,600	\$ 5,220,739
WASTEWATER					
Lift Station Renovations- WW Capital Improvements	338,000			338,000	
Forcemain Rehabilitation	235,000			235,000	
Line Rehabilitation - Extension - WW Capital Improvements	103,000			103,000	
Line Rehabilitation - Extension - 06 Bonds	30,900				30,900
Total Line Rehabilitation - Extension	706,900			676,000	30,900
Line & Manhole Rehabilitation - WW Capital Improvements	500,000			500,000	
Line & Manhole Rehabilitation - 06 Bonds	19,584				19,584
Total Line & Manhole Rehabilitation	519,584			500,000	19,584
SCADA Rehabilitation	200,000			200,000	

CITY OF LAS CRUCES
Capital Improvement Program
FY 2015

Project Title	FUNDED CAPITAL PROJECTS 2015					BONDS & LOANS
	2015	LOCAL TAXES	STATE / FEDERAL GRANTS	FEES & SERVICES		
Street Utility Rehabilitation - WW Capital Improvements	1,545,000			1,545,000		
WWTP Rehabilitation	2,947,087			2,947,087		
WW Jake Hands Treat Plant Operations	100,000			100,000		
East Mesa Water Reclamation	25,000			25,000		
Total Other - Rehabilitation Projects	4,817,087			4,817,087		
Total Wastewater Rehab Projects	\$ 6,043,571.0	\$ -	\$ -	\$ 5,993,087.0	\$ 50,484.0	
Wastewater Development Projects						
New Interceptors	1,332,654			1,332,654		
SCADA Installations	20,000			20,000		
Total CIP Projects	1,352,654			1,352,654		
Septic Systems - WW Capital Improvements (Top Priority)	267,800			267,800		
Septic Systems - NMED Grant (Powers Dr & Walls Ave)	451,029		321,000			130,029
Total Other Projects	718,829		321,000	267,800		
Total Wastewater Development Projects	\$ 2,071,483	\$ -	\$ 321,000	\$ 1,620,454	\$ 130,029	
TOTAL WASTEWATER PROJECTS	\$ 8,115,054	\$ -	\$ 321,000	\$ 7,613,541	\$ 180,513	
TOTAL UTILITIES	\$ 21,480,393	\$ -	\$ 321,000	\$ 15,758,141	\$ 5,401,252	
GRAND TOTAL	\$ 35,412,763	\$ 6,998,325	\$ 2,967,684	\$ 17,113,141	\$ 8,333,613	



CITY OF LAS CRUCES
Capital Improvement Program
 FY 2015-20

Project Title	FUNDED CAPITAL PROJECTS (\$) 2015	INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN (\$)					Source / Cum Total *
		2016	2017	2018	2019	2020	
DEPARTMENTS							
PUBLIC WORKS							
PUBLIC WORKS-STREETS AND FLOOD CONTROL							
2nd Street - Picacho Ave to Hadley Ave		510,000					Flood Control, Street Bonds
3rd St - Picacho Ave to Hadley Ave					519,000	129,000	Flood Control, Street Bonds
4th St - Picacho Ave to Hadley Ave					519,000	390,000	Flood Control, Street Bonds
6th Street - Parker to Palmer		861,600					Bonds
6th Street - Picacho Ave to Hadley Ave				519,000			Flood Control, Street Bonds
ADA Sidewalks	287,500	362,500	362,500	362,500	362,500	362,500	Sales Tax, Flood Control
Amador/Melendres Signal		400,000					Flood Control, Street Bonds
Bellamah Drive - Lees to Luna St.				825,000			Flood Control, Street Bonds
Bencomo Lane - Clark Rd to western dead end				110,000			Flood Control, Street Bonds
Bex - Farney Ln to Desert Rose Ct		270,000					Legislative, Bonds
Boston Dr - Montana to Missouri		198,000					Legislative, Bonds
Brown Road - Valley to Circle		455,200					Flood Control, Street Bonds
Brownlee Ave - Valley Dr to First St					795,000		Flood Control, Street Bonds
Bruins Lane Rehab.-Valley Dr to Motel Blvd	124,000						Flood, Bonds
Calle del Sol - Brown to Avenida Blanco		210,000					Legislative, Bonds
Cambridge Drive - Main to eastern dead end		174,200					Flood Control, Street Bonds
Camino Coyote- Public Safety Complex		480,000					Bonds
Campo Street - Arizona to Colorado	230,000						Sales Tax, Street Bonds
Church and Water-Two-Way Conversion		4,333,247	3,625,000				Street Bonds
Clark Road - Bruins In to Mayfield Rd		160,200					Flood Control, Street Bonds
Co-op match (pending council approval)	62,000	82,000	82,000	82,000	82,000	82,000	NMDOT, Sales Tax, Flood Control
Court Ave - Melendres to Water		460,500					Flood Control, Street Bonds
Crescent Drive - Farney to Apollo		546,467					Street Bonds
Elks Dr- widening from Reina to Hatfield		756,000					Street Bonds
El Molino - Phase VII (Pond)	1,000,000						Flood Control, Street Bonds
El Paseo Medians/Boutz Signal Improvements	350,000						Local, NMDOT
El Paseo Safety Imp LC00130Main-Univ		335,000					State Grant
El Paseo/Idaho Intersection Improvements						948,000	State Grant
El Prado Ave. - Brown Rd to Melendres		295,200					Street Bonds
Ethel Ave-Alameda Blvd to Miranda						350,000	Street Bonds
Evelyn Street p Madrid Ave to Ash St						655,000	Street Bonds
Farney Lane		205,000					Legislative
Flood Control Infrastructure		360,000	360,000	360,000	360,000	360,000	Flood Control
Golf Club/ Roadrunner Traffic Signal		366,000					Legislative, Bonds
Hadley Ave. - Raymond St to Mesilla St				350,000			Flood Control, Street Bonds
Hadley Ave. - Water to Armijo		522,600					Street Bonds
Jody Drive - Richard Dr to Karen Ave			228,000				Flood Control, Street Bonds
Karen Drive - Dona Ana Rd to east end			331,000				Flood Control, Street Bonds
Land Acquisition - Flood Control Property		50,000	50,000	50,000	50,000	50,000	Flood Control
Lavendar Drive		248,400					Legislative, Bonds
Lees Drive - Idaho to Montana		522,600					Street Bonds
Madrid Ave Extension - Martha to Triviz			700,000				Flood Control, Street Bonds
MAP match (pending council approval)	45,000	200,000	200,000	200,000	200,000	200,000	Sales Tax, Flood Control
McFie Ave - Valley Dr to First St					820,000		Flood Control, Street Bonds
Med Park Ave - Idaho to West end				222,000			Flood Control, Street Bonds
Melendres Ave - Hadley to Las Cruces		482,760					Street Bonds
Melendres Ave- Hadley to Picacho						730,000	Flood Control, Street Bonds
Mesquite/Tornillo Drainage				1,630,000			Flood Control
Midway Ave- Gas Line Rd to Mesa Dr				240,000			Bonds
Miranda Ave- Parker Rd to Palmer Rd						500,000	Flood Control
Missouri Ave/Triviz Dr/Don Roser Improvements		420,000					Street Bonds
Overlays	1,356,560						Bonds, Local, Flood Control
Pavement Preservation (various)	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	Flood Control, Street Bonds
Peachtree - Holman to Porter				180,000			Street Bonds
Pettes Blvd-Mesa to Stewards		660,000					Street Bonds
Philips Drive - Highland to Alameda	605,075						Flood Control, Street Bonds
Pinon Ave- Mesquite to Almendra St		270,000					Legislative, Bonds
Richard Drive- Dona Ana Rd. to east end			440,000				Flood Control, Street Bonds
Rigsby Rd - Barker to Valley Dr				295,000			Flood Control, Street Bonds
Rigsby/Valley Drainage Pond			300,000	1,000,000	1,000,000		Flood Control
Roadrunner Parkway-US70 to Settlers Pass		560,000	700,000	2,500,000			Legislative, Flood Control, Street Bonds
Solano Drive ADA-Cactus to Mulberry		184,050					Flood Control, Street Bonds
Sonoma Ranch Sandhill Channel	200,000						Flood Control
Sonoma Ranch-S Fork to Camino Coyote		312,000					Street Bonds
Sweet St - Hadley Ave to Hayner St				207,000			Flood Control, Street Bonds
Tashiro Drainage Improvements	100,000						Flood Control
Terry Drive - Jody to Richard			227,000				Flood Control, Bonds
Traffic Signal Program	159,720	250,000	250,000	250,000	250,000	250,000	Local Funds
Utah Ave - El Paseo to Mesquite		333,400					Flood Control, Street Bonds
Van Patten Ave - Alameda Blvd to Melendres				540,000			Flood Control, Street Bonds
Willow St-San Juan Ave to Las Cruces Arroyo		222,600					Street Bonds
Wyatt Drive - El Paseo to Main St	628,892						Flood Control, Street Bonds
TOTAL PUBLIC WORKS-STREETS AND FLOOD	\$ 6,348,747	\$ 18,259,524	\$ 9,055,500	\$ 11,122,500	\$ 6,157,500	\$ 6,206,500	
Public Works-Facilities Management							
Amador Hotel				5,000,000		5,000,000	State, Bond Funds
Art in Public Places	30,000						CIR
Benavidez Community Ctr. - Remodel/Expansion			50,000	100,000	1,450,000		State, Bond Funds
Branigan Library - Branch Expansion			100,000	700,000	200,000		State, Bond Funds



CITY OF LAS CRUCES
Capital Improvement Program
 FY 2015-20

Project Title	FUNDED CAPITAL PROJECTS (\$) 2015	INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN (\$)					Source / Cum Total *
		2016	2017	2018	2019	2020	
Branigan Library - Expansion - Phase 2			400,000	3,700,000			State, Bond Funds
Branigan Library - Renovations	100,000						Library Contributions
Castañeda - P&R's Renovation	565,403						CIR
Central Kitchen - Construction			300,000		4,700,000		State, Bond Funds
Cinematic Infrastructure		555,000					SAP
City Building Roof Replacement Program	300,000	300,000	325,000	325,000	325,000	325,000	CIR
Digital Radio System - P25 Radio		207,659					TBD
Downtown Parking Garage - Design/Const.						5,000,000	TIDD, Bond Funds
East Mesa Public Safety - Furniture, Fixtures & Equipment		500,000					Bond Funds, PSDIF
East Mesa Public Safety Complex - Design/Construct	1,768,220	9,500,000					SAP, Bond Funds
East Mesa Recreation Center - Design/Construct			1,000,000	5,000,000			State, Bond Funds
Energy Efficiency Projects	105,000	125,000	125,000	150,000	150,000	150,000	CIR, Bond Funds
Gateway Entry Points Signage	30,000	50,000	50,000	50,000	50,000	50,000	CIR
General Building Renovation Program	410,000	1,330,879	750,000	985,250	902,650	902,650	CIR, Bond Funds
General Facilities Rehabilitation	450,000	300,000	325,000	325,000	325,000	325,000	CIR
HVAC Upgrade Program	100,000	1,150,000	1,500,000	990,000	1,225,000	1,225,000	CIR
Meerscheidt Rec. Center - Remodel/Expansion		200,000		1,800,000			State, Bond Funds
Municipal Court HVAC		550,000					CIR
Munson Center Improvements	250,000	391,000					SAP, CIR
Museums' Collection Storage		100,000	180,000	2,050,000			CIR, Bond Funds
MV Community of Hope - Health Facility	55,000	485,850					CDBG, SAP
MV Community of Hope - Fence		45,000					SAP
Parking Lot Renovation Program	50,000	250,965	361,494	287,990	323,000	323,000	CIR
Police Crime Lab - Design/Construct		2,500,000					State, Bond Funds
Police/Fire Training Facility - Design/Construct		3,000,000					State, Bond Funds
Safety, Health, Environmental & Emergency Sinking Fund	400,000	600,000	600,000	430,000	700,000	700,000	CIR
Transit Operations and Maintenance Facility	420,000	3,100,000	3,100,000	6,000,000			Bond Funds, Local FED, Local, Bond Funds
TOTAL PUBLIC WORKS-FACILITIES MANAGEMENT	\$ 5,033,623	\$ 27,241,353	\$ 9,166,494	\$ 28,893,240	\$ 10,350,650	\$ 14,000,650	
PUBLIC WORKS - BICYCLES AND PEDESTRIAN							
Las Cruces Dam Trail System		465,000					FED, CIR
Outfall Channel/La Llorona Trail and Improvements		465,000					FED, CIR
Safe Routes to School	450,000						State
TOTAL PUBLIC WORKS - BICYCLES AND PEDESTRIANS	\$ 450,000	\$ 930,000	\$ -	\$ -	\$ -	\$ -	
TOTAL PUBLIC WORKS	\$ 11,832,370	\$ 46,430,877	\$ 18,221,994	\$ 40,015,740	\$ 16,508,150	\$ 20,207,150	\$ 153,216,281
PARKS AND RECREATION							
PARKS							
Airplane Remote Control Park	75,000						PIF GEN
Archery Range	50,000	125,000					PIF GEN
Ballfield/Soccer Field Renovations & Upgrades	60,000	2,200,000	125,000	2,000,000	125,000	125,000	SAP, Bond Funds, Local Bond Funds, SAP, State
Burn Lake/Esslinger Park - Additional Phases				3,200,000			SAP
Butterfield Shooting Range		125,000					Bond Funds, SAP, FED, PIF
Chandler Tank Park - Phase I				375,000			Bond Funds, SAP, FED
Community Gardens				15,000			PIF GEN
Desert Trails Park - Phase II	150,000						PIF GEN
Desert Trails Park - Rehab Trail	100,000						CIR
Downtown Civic Plaza - Design/Construct		5,000,000					TIDD, SAP, State
Downtown Gateways			1,000,000	1,000,000			TIDD, SAP, FED, Bond Funds
Downtown Projects		100,000					TIDD
East Mesa Area Park- Construction	120,000						PIF GEN
East Mesa Public Safety Area Park		3,500,000					SAP, Bond Funds, Local
Future Neighborhood Parks				250,000			PIF GEN
General Park Renovations		775,000	275,000	500,000	250,000	250,000	SAP, Bond Funds, Local
Highland Park	30,000	700,000	540,000				PIF, SAP, Bond Funds
Klein Park - Improvements	75,000	141,000					SAP
Metro Verde Neighborhood Parks	170,000		350,000				PIF GEN
North Del Rey Neighborhood Park	30,000	150,000	100,000				PIF GEN
Oro Vista Park	30,000	200,000					PIF GEN
Outdoor Swimming Pool Amenities		150,000					SAP, Local
Parking Lot/Trail Renovations		580,000		105,000			SAP, Bond Funds, Local
Playground/Amenity Renovations/Enhancements		1,275,000		1,125,000			SAP, Bond Funds, Local
Pueblos at Alameda	50,000						PIF PA
Regional Rec & Aquatic Center - Phase II - Cnstr.		5,000,000		5,000,000			SAP, Bond Funds, Local
Sagecrest Park - Install restrooms	225,000						PIF GEN
Structure Renovations		685,000		125,000			SAP, Bond Funds, Local
Synthetic Turf		85,000					SAP, Local
Unidad Park Reconstruction		1,000,000					SAP, Bond Funds, Local
Utilities/Irrigation Upgrades		400,000	200,000	200,000	200,000	200,000	SAP, Bond Funds, Local
Vehicle Remote Control Park	25,000						PIF GEN
Veteran's Park - Vietnam War Memorial	80,000						SAP
Veteran's Park - Women Veterans Monument		406,500					SAP
Waterfalls Park				1,200,000			SAP, Bond Funds, PIF
TOTAL PARKS AND RECREATION	\$ 1,270,000	\$ 22,597,500	\$ 2,590,000	\$ 15,095,000	\$ 575,000	\$ 575,000	\$ 42,702,581
TRANSPORTATION							
Transportation- Airport							
Air Traffic Control Tower - Construction						4,750,000	FAA/State/Local
Airfield Electrical Improvements			450,000				FAA/State/Local
Airport Maintenance Equipment Storage Facility						2,100,000	FAA/State/Local
Apron Rehabilitation - Construction Phase 1			1,350,000				FAA/State/Local



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Project Title	FUNDED CAPITAL PROJECTS (\$) 2015	INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN (\$)					Source / Cum Total *
		2016	2017	2018	2019	2020	
Apron Rehabilitation - Construction Phase 2				1,750,000			FAA/State/Local
Apron Rehabilitation - Design		400,000					FAA/State/Local
Apron Sealing		120,000					State/Local
Fuel Farm Upgrade - Construction	300,000						State/Local
Rwy 8/26 Extension - Construction						11,310,000	FAA/State/Local
Rwy 8/26 Extension - EA & Design					500,000		FAA/State/Local
Rwy 8/26 Rehabilitation - Construction		3,360,000					FAA/State/Local
Rwy 8/26 Rehabilitation - Design		550,000					FAA/State/Local
Security Fence/Gates Rehab				500,000			FAA/State/Local
Taxilane Rehabilitation		200,000	50,000	50,000	50,000	50,000	Local/Bond Funds
Taxiways "B" & "C" Rehabilitation					1,750,000		FAA/State/Local
West End Apron Rehabilitation					980,000		FAA/State/Local
West End Taxiway						500,000	FAA/State/Local
Wildlife Perimeter Fence				1,280,000			FAA/State/Local
Total Transportation - Airport	\$ 300,000	\$ 4,630,000	\$ 1,850,000	\$ 3,580,000	\$ 3,280,000	\$ 18,710,000	
Transportation- Streets & Traffic							
Alameda Depot Neighborhood Lighting		100,000					SAP
Intelligent Transportation System (ITS)	400,000	21,227,559					Local/SAP/DOT/Bond Funds
Mesquite Historic District Lighting	50,000	150,000					SAP
Total Transportation - Streets & Traffic	\$ 450,000	\$ 21,477,559	\$ -	\$ -	\$ -	\$ -	
Transportation-Transit							
MVITT Passenger Shelters		95,000					FTA/Local
Transit System Improvements	80,000	50,000					SAP
Total Transportation - Transit	\$ 80,000	\$ 145,000	\$ -	\$ -	\$ -	\$ -	
TOTAL TRANSPORTATION	\$ 830,000	\$ 26,252,559	\$ 1,850,000	\$ 3,580,000	\$ 3,280,000	\$ 18,710,000	\$ 54,502,559
UTILITIES							
GAS							
Gas Rehabilitation Low Pressure	400,000	412,000	424,360	437,091	450,204	463,710	Rates
Gas Rehabilitation High Pressure	400,000	412,000	424,360	437,091	450,204	463,710	Rates
SCADA Rehabilitation	25,000	25,750	26,523	27,318	28,138	28,982	Rates
Street Utility Rehabilitation	1,500,000	1,545,000	1,591,350	1,639,091	1,688,263	1,738,911	Rates
Street Improvement Projects	1,000,000	0	0	0	0	0	Rates
Total Gas Rehabilitation Projects	3,325,000	2,394,750	2,466,593	2,540,590	2,616,808	2,695,312	
Gas Development - Low Pressure	400,000	412,000	424,360	437,091	450,204	463,710	Rates
Gas Development - High Pressure	2,050,000	2,111,500	2,174,845	2,240,090	2,307,293	2,376,512	Rates
Line Extension	300,000	309,000	318,270	327,818	337,653	347,782	Rates
SCADA Installations	25,000	25,750	26,523	27,318	28,138	28,982	Rates
Total Gas Development Projects	\$ 2,775,000	\$ 2,858,250	\$ 2,943,998	\$ 3,032,317	\$ 3,123,287	\$ 3,216,986	
TOTAL GAS	\$ 6,100,000	\$ 5,253,000	\$ 5,410,590	\$ 5,572,908	\$ 5,740,095	\$ 5,912,298	
WATER							
Drill Replacement Wells	420,000						NMFA
Drill Replacement Wells - NMED Grant		2,000,000					SAP
Line Rehabilitation - 2007 NMFA	97,043						NMFA
Pump Station for Well		463,500		477,405		491,727	Rates
Pump Station Rehabilitation	123,600		127,308		131,127		Rates
Rehab Pump/PRV - 2007 NMFA	50,000	51,500	53,045	54,636	56,275	57,964	Rates
Reservoir Rehabilitation	50,000	500,000		515,000		530,450	Rates
SCADA Rehabilitation - 2007 NMFA	50,000						NMFA
Street Improvement Projects		1,600,000					Bonds
Street Utility Rehabilitation - Capital Improvements	1,321,000	1,387,050	1,456,403	1,529,223	1,605,684	1,685,968	Rates
Water Production	500,000						Rates
Total Water Rehabilitation Projects	\$ 2,611,643	\$ 6,002,050	\$ 1,636,756	\$ 2,576,264	\$ 1,793,086	\$ 2,766,109	
Water Development Projects							
East Mesa Reservoir (Jornada, Zone 1 & 2)	645,554						NMFA
East Mesa Wells 66 & 72 - NMFA 2007	71,423						NMFA
Pump Station - East Mesa (Jornada) - 05 A Bonds	115,000	87,725					Bonds
Transmission Lines West Mesa - 05 A Bonds	195,848						Bonds
Zone 1 Interconnect Phase B - NMFA	1,620,914						NMFA
Total Transmission Line West Mesa	2,648,739	87,725					
Booster Pump Station New		4,145,458	4,269,822	4,397,916	4,529,854	4,665,750	Rates
East Mesa Water System - 06 Bonds	1,661,296						Bonds
East Mesa Water System - NMFA 2007	138,692						NMFA
SCADA Installations Development - NMFA 2007	19,712						NMFA
Telshor Tank B		5,385,600	5,547,168	5,713,583	5,884,991	6,061,540	Rates
Transmission Pipelines	185,257						NMFA
Total Other - Water Development Projects	2,004,957	9,531,058	9,816,990	10,111,499	10,414,844	10,727,290	
Total Water Development Projects	\$ 4,653,696	\$ 9,618,783	\$ 9,816,990	\$ 10,111,499	\$ 10,414,844	\$ 10,727,290	
TOTAL WATER	\$ 7,265,339	\$ 15,620,833	\$ 11,453,745	\$ 12,687,763	\$ 12,207,931	\$ 13,493,399	
WASTEWATER							
Forcemain Rehabilitation	235,000			242,050		249,312	Rates
Lift Station Renovations- WW Capital Improvements	338,000		348,140		358,584		Rates
Line Rehabilitation - Extension - 06 Bonds	30,900	30,900	30,900	30,900	30,900	30,900	Bonds
Line Rehabilitation - Extension - WW Capital Improvements	103,000	106,090	109,273	112,551	115,927	119,405	Rates



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Project Title	INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN (\$)							Source / Cum Total *
	FUNDED CAPITAL PROJECTS (\$) 2015	2016	2017	2018	2019	2020		
Total Line Rehabilitation - Extension	706,900	136,990	488,313	385,501	505,412	399,617		
Line & Manhole Rehabilitation - 06 Bonds	19,584	19,584	19,584	19,584	19,584	19,584	Bonds	
Line & Manhole Rehabilitation - WW Capital Improvements	500,000	515,000	530,450	546,364	562,754	579,637	Rates	
Total Line & Manhole Rehabilitation	519,584	534,584	550,034	565,948	582,338	599,221		
East Mesa Water Reclamation	25,000	25,000	25,000	25,000	25,000	25,000	Rates	
SCADA Rehabilitation	200,000	10,000	10,300	10,609	10,927	11,255	Rates	
Street Improvement Project		1,600,000					Bonds	
Street Utility Rehabilitation - WW Capital Improvements	1,545,000	1,591,350	1,639,091	1,688,263	1,738,911	1,791,078	Rates	
WW Jake Hands Treat Plant Operations	100,000	100,000	100,000	100,000	100,000	100,000	Rates	
WWTP Rehabilitation	2,947,087	3,035,500	3,126,565	3,220,362	3,316,972	3,416,482	Rates	
Total Other - Rehabilitation Projects	4,817,087	6,361,850	4,900,955	5,044,234	5,191,811	5,343,815		
Total Wastewater Rehab Projects	\$ 6,043,571	\$ 7,033,424	\$ 5,939,302	\$ 5,995,682	\$ 6,279,561	\$ 6,342,653		
Wastewater Development Projects								
Lift Station Upgrade WW		490,000	504,700	519,841	535,436	551,499	Impact Fees	
New Interceptors	1,332,654	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	Impact Fees	
SCADA Installations	20,000	20,600	21,218	21,855	22,510	23,185	Impact Fees	
Total CIP Projects	1,352,654	1,510,600	1,555,918	1,602,596	1,650,673	1,700,194		
Septic Systems - NMED Grant (High Priority)		2,250,000					SAP	
Septic Systems - NMED Grant (Powers Dr & Walls Ave)	451,029						SAP	
Septic Systems - WW Capital Improvements (High Priority)		1,131,902	1,165,859	1,200,835	1,236,860	1,273,966	Rates/EGRT	
Septic Systems - WW Capital Improvements (Top Priority)	267,800	275,834	284,109	292,632	301,411	310,454	Rates/EGRT	
Total Other Projects	718,829	3,657,736	1,449,968	1,493,467	1,538,271	1,584,419		
Total Wastewater Development Projects	\$ 2,071,483	\$ 5,168,336	\$ 3,005,886	\$ 3,096,063	\$ 3,188,945	\$ 3,284,613		
TOTAL WASTEWATER PROJECTS	\$ 8,115,054	\$ 12,201,760	\$ 8,945,188	\$ 9,091,745	\$ 9,468,505	\$ 9,627,266		
TOTAL UTILITIES	\$ 21,480,393	\$ 33,075,593	\$ 25,809,523	\$ 27,352,416	\$ 27,416,531	\$ 29,032,962		164,167,418
GRAND TOTAL	\$ 35,412,763	\$ 128,356,529	\$ 48,471,517	\$ 86,043,156	\$ 47,779,681	\$ 68,525,112		414,588,757

ABBREVIATIONS		
CDBG-Community Development Block Grant	FAA-Federal Aviation Administration	PIF-Park Impact Fees
CIR-Capital Improvement Reserves	IFCIP-Infrastructure Capital Improvement Program	SAP-State Appropriations
CP-Council Priority	Local-Local Taxes	State-State Grants
FED-Federal Grant	PSDIF-Public Safety Development Impact Fees	TBD-To be determined

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City of Las Cruces, New Mexico



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