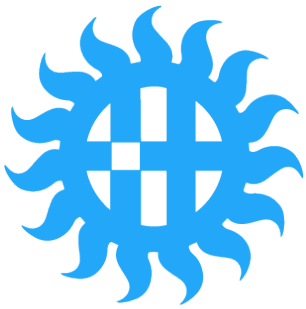
CITY COUNCIL
AGENDA

Tuesday, January 16, 2024 at 1:00 PM
Council Chambers

Mayor
Eric Enriquez

Mayor Pro Tem
Johana Bencomo

Councilors
Cassie McClure
William Mattiace
Becki Graham
Becky Corran
Yvonne Flores



CITY OF LAS CRUCES

CITY HALL
P.O. BOX 20000
LAS CRUCES, NM 88004

700 N. Main St.
PHONE (575) 541-2067

If you need an accommodation for a disability to enable you to fully participate in this event please contact us 72 hours before this event at 541-2115/V.

CONSENT AGENDA

Minutes and Items on the Consent Agenda Are Considered Routine Items and Will Be Voted on with One Motion Unless a Councilor Requests That a Specific Item Be Removed. There Will Be No Discussion.

Page

1. OPENING CEREMONIES

1.1. Pledge of Allegiance - Councilor McClure.

1.2. Presentation of Certificates of Appreciation/Proclamations - Councilor McClure.

1.3. Jobs of the Week.

1.4. Pets of the Week.

2. CONFLICT OF INTEREST INQUIRY BY MAYOR AS REQUIRED BY LCMC SECTION 2-27 (E)(2)

3. PUBLIC PARTICIPATION

4. ACCEPTANCE OF AGENDA

5. CITY COUNCIL MINUTES

5.1. Regular City Council Meeting of December 18, 2023. 4 - 18
City Council - Dec 18 2023 - Minutes - Pdf

6. RESOLUTION(S) AND/OR ORDINANCE(S) FOR CONSENT AGENDA

6.1. RESOLUTION NO. 24-073: A RESOLUTION AUTHORIZING AN INCREASE IN THE ANNUAL NOT-TO-EXCEED AMOUNT OF THE 19 - 89

CONTRACTS FOR SECURITY GUARD SERVICES WITH IMPERIUM RISK, INC., AND SECURITY CONCEPTS, INC., TO A COMBINED TOTAL NOT TO EXCEED $2,500,000 PLUS NEW MEXICO GROSS RECEIPTS TAX ANNUALLY (PROCUREMENT NO. 19-20-048).

Resolution No. 24-073 - Pdf

6.2. RESOLUTION NO. 24-074: A RESOLUTION APPROVING AN AMENDMENT TO THE CITY OF LAS CRUCES (CITY) TO ACCEPT SECOND QUARTER BUDGET ADJUSTMENTS FOR VARIOUS CITY DEPARTMENTS THROUGH AN AMENDMENT TO THE CITY'S ADOPTED FY2023-2024 BUDGET, AND THE FY2024 CAPITAL IMPROVEMENT PLAN (CIP). 90 - 193

Resolution No. 24-074 - Pdf

7. RESOLUTION(S) AND/OR ORDINANCE(S) FOR DISCUSSION

7.1. **PUBLIC HEARING REQUIRED**. RESOLUTION NO. 24-075: A RESOLUTION APPROVING THE REQUEST FOR A TRANSFER OF LOCATION FOR LIQUOR LICENSE NO. 2647 WITH ON-PREMISE CONSUMPTION ONLY TO CANDACE MARIE BACA, PERSONAL REP OF CANDIDO BACA ESTATE, D/B/A CANDACE MARIE BACA, PERSONAL REP OF CANDIDO BACA ESTATE LOCATED AT 118 NORTH MESQUITE STREET, BUILDING 1, LAS CRUCES, NM 88001. 194 - 223

Resolution No. 24-075 - Pdf

7.2. RESOLUTION NO. 24-076: A RESOLUTION UPDATING THE WAGE BASELINE REQUIREMENT OF THE ECONOMIC DEVELOPMENT DEPARTMENT WAGEPLUS PROGRAM. 224 - 230

Resolution No. 24-076 - Pdf

7.3. RESOLUTION NO. 24-077: A RESOLUTION TO ACCEPT THE CITY OF LAS CRUCES ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2023. 231 - 567

Resolution No. 24-077 - Pdf

7.4. COUNCIL BILL NO. 24-016; ORDINANCE NO. 3058: AN ORDINANCE APPROVING A ZONE CHANGE FROM M-1/M-2 (INDUSTRIAL STANDARD) TO C-3 (COMMERCIAL HIGH INTENSITY) FOR A PROPERTY ENCOMPASSING 8.25 + ACRES AND LOCATED AT 4201 DEL REY BOULEVARD. SUBMITTED BY NEW REPUBLIC DESIGN CO., REPRESENTATIVE. (23ZO0500140). 568 - 589

Ordinance No. 3058 - Pdf

8. BOARD APPOINTMENTS

9. NOTICE OF PROPOSED ORDINANCE(S)

1) There will be no public discussion.
2) A Councilor may ask staff for clarification on the proposed ordinance(s).

9.1. COUNCIL BILL NO. 24-017; ORDINANCE NO. 3059: AN ORDINANCE APPROVING ZONE CHANGES FOR LAND WITHIN THE HEATHER HILLS MASTER PLAN BOUNDARY LOCATED AT 5150 STERN DRIVE. SUBMITTED BY ZACHARY LIBBIN, LIBBIN UNDERWOOD ENGINEERING AND SURVEYING. 590 - 654

Ordinance No. 3059 - Pdf

9.2. COUNCIL BILL NO. 24-018; ORDINANCE NO. 3060: AN ORDINANCE REPEALING SECS. 7.8-110—7.8-199, ARTICLE III. - WAGE PLUS AND SECS. 7.8-200—7.8-299 ARTICLE IV. - FILM, FROM CHAPTER 7.8 OF THE LAS CRUCES MUNICIPAL CODE 1997, AS AMENDED. 655 - 659

Ordinance No. 3060 - Pdf

9.3. COUNCIL BILL NO. 24-019; ORDINANCE NO. 3061: AN ORDINANCE AMENDING CHAPTER 27, TRAFFIC, ARTICLE I AND ARTICLE VI OF THE LAS CRUCES MUNICIPAL CODE (LCMC) 1997 BY ADDING NEW DEFINITIONS AND REGULATION OF ELECTRIC VEHICLE CHARGING PARKING SPACES 660 - 730

Ordinance No. 3061 - Pdf

10. CITY COUNCIL MEMBER BOARD REPORTS AND COMMENT

11. CITY MANAGER REPORT

12. ADJOURNMENT

MINUTES
City Council
Monday, December 18, 2023 @ 1:00 PM
City Council Chambers, City Hall

PRESENT: Mayor Ken Miyagishima, Councilor Kasandra Gandara, Councilor Tessa Abeyta, Councilor Becki Graham, Councilor Johana Bencomo, and Councilor Yvonne Flores

ABSENT: Councilor Becky Corran

1. OPENING CEREMONIES

1.1 PLEDGE OF ALLEGIANCE - COUNCILOR FLORES.

1.2 PETS OF THE WEEK.

Amy Defelix, Animal Services Center of the Mesilla Valley presented Pets of the Week.

1.3 JOBS OF THE WEEK.

Sarah Raney, New Mexico Workforce Solutions presented Jobs of the Week.

1.4 PRESENTATION OF CERTIFICATES OF APPRECIATION/PROCLAMATIONS - COUNCILOR FLORES.

Mayor Miyagishima presented Mike Jordan with the Mayor's Distinguished Service Award.

Mayor Miyagishima presented Councilor Abeyta with a plaque from the City of Las Cruces for her years of service to the city and District 2.

Mayor Miyagishima presented Councilor Gandara with a plaque from the City of Las Cruces for her years of service to the city and District 1.

Councilor Flores presented Mayor Miyagishima with a proclamation for Mayor Ken Miyagishima Day.

Councilor Yvonne Flores moved, seconded by Councilor Tessa Abeyta, to

recess the meeting for fifteen minutes. Meeting called back to session at 2:06 p.m.

RESULT:	**Carried**
MOVER:	Councilor Yvonne Flores
SECONDER:	Councilor Tessa Abeyta
AYES:	Mayor Ken Miyagishima, Councilor Kasandra Gandara, Councilor Tessa Abeyta, Councilor Becki Graham, Councilor Johana Bencomo, and Councilor Yvonne Flores
ABSENT:	Councilor Becky Corran

2. CONFLICT OF INTEREST INQUIRY BY MAYOR AS REQUIRED BY LCMC SECTION 2-27 (E)(2)

2.1

None.

3. PUBLIC PARTICIPATION

3.1

Jeffery Field, Member of the Public asked is it morally complex to decry the war crimes being committed by both Hamas and Israel? I do not think so. Anti-semitism is as despicable as islamophobia. There are no degrees in racism. I am here today for two key reasons, firstly to follow up on my November 20th request that the city consider a resolution urging a ceasefire between Israel and the Palestinians. This is not just a political issue, it's a matter of humanity. Secondly, I again urge council to consider and adopt a resolution calling for a general ceasefire. The situation in Gaza is abhorrent and growing worse daily. This is a reality we all are acutely are aware of and it cannot be denied or ignored. Ongoing hostility has resulted in significant loss of life and inconceivable suffering. Hamas and its allies have continued to target Israel impacting both military and civilian areas while Israeli military action have led to a devastating toll on Palestinian lives, the numbers speak for themselves. The loss of life since the beginning of hostility is staggering including a heartbreaking number of children. These are not just numbers, they are lives. Each with a story, a family, a future cut short. A ceasefire in Gaza is not a strategic necessity it is a humanitarian imperative. The trauma of war, the loss of security and normalcy will leave scars that may never fully heal. We must understand that a ceasefire is nearly not a tactical pause it is a critical step towards a larger goal. History has consistently shown that lasting peace is not achieved through warfare but through dialogue, understanding, and mutual respect. A ceasefire would provide a much-needed opportunity for diplomacy, for addressing grievances and for seeking a path for sustainable peace. I urge the city council to join voices with those around the world calling for an immediate ceasefire. Let us take a stand not just for peace but for the future of countless innocent lives caught in the crossfire of this conflict. Thank you for your time and considering this urgent appeal.

Barbara Toth, Member of the Public said I am the Founder and Executive Director of VRU NM. I am here to talk to you today because in the last two weeks right here in our city two vulnerable road users have been involved in collisions. A pedestrian was

killed, and a bicyclist was seriously injured. This situation is dire, and it must be addressed. I have come to mention to you what a wonderful step it would be in that direction if you as councilors and leaders of our city would consider adopting the Vision Zero initiative which was presented to this group by Velo Cruces. Recently I had the opportunity to spend some time with a reporter from USA Today. He highlighted the work of our organization, and he is working to draw attention to the tragic consequences of roadway violence. Sadly, the reason that our organization in our community were on his radar is because our state is the worst in the nation for pedestrian fatalities. Six years in a row, seven of the last ten years. While this gentleman shadowed me at the Saturday market, we polled people about Vision Zero. Community support was really overwhelming. No one was against the idea and in just three hours more than 75 people voiced their approval. Some interesting discussions ensued, and I thought that might be insightful to you. Some folks commented that Vision Zero might be redundant. That it would duplicate the plans already in place but when we explained that the nature of Vision Zero is a comprehensive resource. It's there to assist communities. It's based on a paradigm of engineering, education, and enforcement and as a resource it comes alongside communities existing strategies and helps to make them even more successful. Others wondered of course if city funding would allow for the cost of signing up for something new but in fact there is no cost to participate in the Vision Zero network. Plus, involvement with Vision Zero's extensive network actually puts affiliated communities in line for large amounts of targeted funding. I stand firmly in asking our city to become a Vision Zero community and so the more I learn about it and that our organization becomes informed the more strongly we feel. It really is a wonderful help to a community and be such a positive aspect of going forward here in Las Cruces. You see the idea of zero pedestrian and bicyclists' fatalities is achievable. New York City has been participating just since 2021 and they are seeing traffic deaths at historic lows. There are currently less than 100 Vision Zero communities in the US. I would love to see Las Cruces help lead into a safer smarter future by joining that group and I would love for that to be a legacy of our city and the concerning care that this city has, and the leaders have for the citizens. Let's make it a reality.

Richard Barela, Member of the Public said I am commanded by our creator otherwise known as God to make a pronouncement today. I would like to make it official and on the record, I have sent a letter to not only the United States State Department but the United Nations as well declaring an embassy of peace here on earth direct from our Lord, our creator, and I hope that they answer soon.

Karla Martinez, Member of the Public said I just want to say thank you Ms. Bencomo for always being available for people just like me. I was trying to represent the Hispanic people who don't speak English but I know that when I moved here from Mexico I need to speak your language so I am learning and now I don't really need a translation but thank you for your help and patience Ms. Bencomo. Thank you, Mayor, for your service and support we really appreciate your time, and we really feel like the little local business. Thank you all, especially Ms. Bencomo. I hope you will have a wonderful Christmas and a happy New Year and please continue your support to our local business. We really need your help.

Lorenzo Alba, Member of the Public said I am the Executive Director of Casa de

Peregrinos. I am actually going to do something for Mayor, Mayor Pro Tem Gandara, and Councilor Abeyta because they have been supportive since I have been here and the Mayor I have known that long since I have been here about 12 years at Casa de Peregrinos but your unwavering support of our mission and our vision at Casa de Peregrinos and for those who live on the margins here in our community is something that I will never be able to set aside and neither will any of us at Casa de Peregrinos because you not only believed in our mission in helping us feed the hungry but you also believed in our vision. And now you have this beautiful building, you forgot to add that to the list by the way. That is actually a sweetheart project. That is something that we are very proud of that without the City of Las Cruces that would have never happened. Of course, the State Legislators in our community that really went out of the way to make that happen, but I would like to present something to you that I have in my pocket to each of you. I want you to take it with you and I want you to always think about us whenever you look at it. It is a reminder of the work that we do to help those who are less fortunate in our community. I am not a politician, but I like to think that we work in the same circle when it comes to the people that we serve. I used to have these one and one meetings with the Mayor and he encouraged me and that was always very good to me. That always really impressed me about him. The amount of phone calls and messages and one on ones that I have had with Mayor Pro Tem Gandara and with Councilor Abeyta have really been inspirational to what we do at Casa de Peregrinos and your unwavering support and it is just unsurpassed. As you move on to other things, we never want you to forget us. We want you to always keep us in mind. We want you to stop by and see how well that building is working for you because it is and all the volunteers from the City of Las Cruces that were over volunteering last week with los carinosos, as a will call you. I can't even tell you how happy that made me so that you can see that what you did is really working the way that we said it would work. You got to see the amount of people that come through our doors that need our services and without the City of Las Cruces none of this is possible. Today I just want to make this about the Mayor, the Mayor Pro Tem, and Councilor Abeyta so if you wouldn't mind me approaching or if you would like to come down, whatever is easiest. I have this token of our appreciation in my pocket. I will let you read it.

Mayor Miyagishima said so it says making a difference by making a commitment. Food for today, hope for tomorrow, Casa de Peregrinos Food Program. Thank you so much.

Linda St Clair, Member of the Public said I am the Vice President and acting President of the Friends of Thomas Branigan Memorial Library and although I have only been involved in the friends for about a year in that time I have seen how much the library does and I have been so impressed to see how many different ways Las Cruces public libraries serve our community. I have always been a library patron but usually that only meant going in just to check out a book or going in to return a book. By getting more involved with the Friends I see how much I have been missing. There are speaker programs, computer classes and labs, reading programs, crafting, and games for people of all ages, movies, exercise groups, gardening talks. Basically, you can fill your calendar with all the things that are happening at the library and the library's outreach programs so I wanted to come here today to thank the Mayor and City Councilors and all of the City Staff as well who have helped to make Las Cruces

Public Library such a valuable asset for our community. There is ample evidence that supports the importance of libraries, and I am very glad that I live in a city where the leaders also recognize the essential role that libraries play in the life of a vibrant community such as Las Cruces. So, thank you very much all of you for your support of Las Cruces Public Library.

Donald Wilson, Member of the Public said I am here representing Velo Cruces. My comments today are simply to thank the Councilors and the Mayor, those of you who are leaving the council thank you for your service. The City of Las Cruces is better for you having been on council and having served as Mayor and to those, I don't see the incoming people in the audience, but Velo Cruces is ready to work with the councilors that are staying on the board as well as the incoming councilors and Mayor to help address the issues that my colleague Barbara raised. Vision Zero really is an opportunity for Las Cruces to proclaim that everybody that lives in this city has a right to use the roads and be safe and not have to be victims of road violence and unfortunately, I am going to add to the toll that Barbara just reported. I learned today that there was a motorcyclist that died just yesterday in Las Cruces. So, this is a pandemic that is happening in our city and in our states. Our plea to the city is to accept the Vision Zero challenge that Velo Cruces has presented to the council to state that we are going to work as a community to eliminate road deaths in our community. It is going to take a while to do that and it is going to take a safe system to approach. It is going to use all the elements that Barb talked about, engineering, education, enforcement. It is not just a one and done approach. We have to work as a group and Velo Cruces is ready to be a part of that solution to this problem.

Mayor Miyagishima said thank you Don we appreciate the kind comments and I have to tell you don't give up on the vision because there is a general rule of thumb especially during an election period from mid-September till the end of the election it is very difficult to get anything because you are involved in so much stuff and so when the new year comes start over and you are going to have a lot of eager ears listening and I am sure it is going to happen, thank you.

4. READ CLOSED MEETING STATEMENT

4.1 READ DECEMBER 11, 2023 CLOSED MEETING STATEMENT INTO THE RECORD.

The Las Cruces City Council met in Closed Session and only discussed those limited items as stated in the posted notice to discuss pending litigation regarding:

1. To discuss pending litigation regarding Baca v. Cosper, et al., Appellate Case No. 23-2159, which is closed pursuant to NMSA 1978, Section 10-15-1H(7).
2. To discuss pending litigation regarding Paris Pena Lee v. City of Las Cruces, et al, Civ-22-00960 WJ/GBW, which is closed pursuant to NMSA 1978, Section 10-15-1H(7).
3. To discuss pending litigation regarding CLC adv. Hays D-307-CV-2023-02167, which is closed pursuant to NMSA 1978, Section 10-15-1H(7).

5. ACCEPTANCE OF AGENDA

Councilor Johana Bencomo moved, seconded by Councilor Tessa Abeyta, to accept the agenda as presented with the removal of item 7.6 in its entirety.

RESULT:	**Carried**
MOVER:	Councilor Johana Bencomo
SECONDER:	Councilor Tessa Abeyta
AYES:	Mayor Ken Miyagishima, Councilor Kasandra Gandara, Councilor Tessa Abeyta, Councilor Becki Graham, Councilor Johana Bencomo, and Councilor Yvonne Flores
ABSENT:	Councilor Becky Corran

6. CITY COUNCIL MINUTES

6.1 WORK SESSION OF NOVEMBER 13, 2023.

6.2 REGULAR CITY COUNCIL MEETING OF NOVEMBER 20, 2023.

7. RESOLUTION(S) AND/OR ORDINANCE(S) FOR CONSENT AGENDA

7.1 RESOLUTION NO. 24-063: A RESOLUTION APPROVING THE CITY OF LAS CRUCES' LEGISLATIVE PRIORITIES FOR THE 2024 NEW MEXICO LEGISLATIVE SESSION.

7.2 RESOLUTION NO. 24-064: A RESOLUTION AUTHORIZING THE CITY OF LAS CRUCES (CITY) TO ACCEPT A BUDGET ADJUSTMENT FOR CASA DE PEREGRINOS FROM THE TELSHOR FUND FOR $100,000 THROUGH AN AMENDMENT TO THE CITY'S ADOPTED FY2024 BUDGET.

7.3 RESOLUTION NO. 24-065: A RESOLUTION APPROVING A MEMORANDUM OF AGREEMENT (MOA) BETWEEN THE CITY OF LAS CRUCES (CITY) AND THE NEW MEXICO DEPARTMENT OF TRANSPORTATION (NMDOT) FOR THE LC00290 UNIVERSITY AVENUE FROM MP 1.06 TO 1.4 PROJECT, AND TO RATIFY THE CITY MANAGER'S SIGNATURE ON THE AGREEMENT.

7.4 RESOLUTION NO. 24-066: A RESOLUTION APPROVING A REIMBURSEMENT AGREEMENT BETWEEN THE CITY OF LAS CRUCES AND SIERRA NORTE DEVELOPMENT INC., FOR THE DESIGN AND CONSTRUCTION OF A NEIGHBORHOOD PARK LOCATED IN THE TRAILS AT METRO PHASES 1 AND 2 SUBDIVISIONS, IN AN AMOUNT NOT TO EXCEED $1,003,600.00.

7.5 RESOLUTION NO. 24-067: A RESOLUTION AUTHORIZING A CONTRACT FOR AIRPORT CONSULTANT - ENGINEERING, ARCHITECTURE, AND CONSTRUCTION MANAGEMENT SERVICES WITH DUBOIS & KING, INC. OF RANDOLPH, VERMONT FOR A TERM OF FIVE (5) YEARS, IN AN AMOUNT NOT TO EXCEED $1,000,000 ANNUALLY, SUBJECT TO APPROVED BUDGET APPROPRIATIONS (PROCUREMENT NO. 22-23-050).

7.6 RESOLUTION NO. 24-068: A RESOLUTION AUTHORIZING AN ANNUAL AMOUNT OF $3,000,000.00 FOR GROUND AMBULANCE SERVICES TO AMERICAN MEDICAL RESPONSE AMBULANCE SERVICE, INC DBA

AMERICAN MEDICAL RESPONSE (AMR), OF LAS CRUCES, NEW MEXICO FOR AN INITIAL PERIOD OF FIVE (5) YEARS WITH THE OPTION TO EXTEND FOR THREE (3) ADDITIONAL ONE-YEAR TERMS, SUBJECT TO RENEWALS AND APPROVED BUDGET APPROPRIATIONS. (PROCUREMENT NO. 22-23-021).

7.7 RESOLUTION NO. 24-069: A RESOLUTION AUTHORIZING AN INCREASE IN THE ANNUAL NOT-TO-EXCEED AMOUNT CONTRACT FOR STATE LOBBYING SERVICES TO $100,000 PLUS APPLICABLE TAX, SUBJECT TO APPROVED BUDGET APPROPRIATIONS (PROCUREMENT NO. 20-21-050).

8. RESOLUTION(S) AND/OR ORDINANCE(S) FOR DISCUSSION

8.1 RESOLUTION NO. 24-070: A RESOLUTION AUTHORIZING THE CITY OF LAS CRUCES (CITY) TO ACCEPT GRANT AWARDS FOR VARIOUS CITY DEPARTMENTS THROUGH AN AMENDMENT TO THE CITY'S ADOPTED FY2024 BUDGET AND THE FY2024 CAPITAL IMPROVEMENTS PLAN (CIP).

Vanessa Perez, Budget Analyst gave the overhead presentation.

Councilor Becki Graham moved, seconded by Councilor Johana Bencomo, to Approve Resolution No. 24-070.

RESULT:	**Carried**
MOVER:	Councilor Becki Graham
SECONDER:	Councilor Johana Bencomo
AYES:	Mayor Ken Miyagishima, Councilor Kasandra Gandara, Councilor Becki Graham, Councilor Johana Bencomo, and Councilor Yvonne Flores
ABSENT:	Councilor Tessa Abeyta and Councilor Becky Corran

8.2 COUNCIL BILL NO. 24-011; ORDINANCE NO. 3053: AN ORDINANCE APPROVING A ZONE CHANGE FROM R-4 (MULTI-DWELLING HIGH DENSITY – LIMITED RETAIL AND OFFICE) TO C-2 (COMMERCIAL MEDIUM INTENSITY) FOR A PROPERTY ENCOMPASSING 0.812 + ACRES AND LOCATED AT 6281 REYNOLDS DRIVE. SUBMITTED BY GABRIEL ORTIZ, REPRESENTATIVE. (23ZO0500124).

Adam Ochoa, Senior Urban Planner gave the overhead presentation.

Councilor Flores said I am a lot concerned because of the commercial aspect. It is both and it sounds good but I do know that there are residents there on Reynolds that don't even like the crowds that accumulate for the use of the swimming pool at that little park area. So, is there going to be a limit as to the kind of commercial? I don't understand the zoning as to whether commercial. How many acres are you looking at with this rezoning area?

Adam Ochoa said this property is roughly .812 acres in size so it is under an acre in size.

Councilor Flores asked it is under an acre so if there is some commercial there what

kind of commercial activity would there be?

Adam Ochoa said when staff did do their analysis, we did see a potential of some type of conflict if you will with the residential area to the south. That is a very large residential neighborhood but just because of the size of the property being under an acre is size not
only they will be restricted, the building will definitely be restricted because of required parking requirements, landscaping requirements, ponding retention for the post development runoff as well. So whatever commercial development does go on the property it will be very limited in size as to what can happen on the subject property, ma'am. That is kind of the analysis we saw, on top of that it would actually be a welcomed commercial use or zone in the area.

Councilor Flores said that is very true because there isn't anything there and I know in having conversations with constituents there and the bus services isn't great either unless it has improved. Back a couple of years ago they were complaining about having to go into town anytime they had to do anything, so I hope that small area provides the housing that we need and hopefully it will be affordable.

Councilor Johana Bencomo moved, seconded by Councilor Becki Graham, to Approve Ordinance No. 3053.

RESULT:	**Carried**
MOVER:	Councilor Johana Bencomo
SECONDER:	Councilor Becki Graham
AYES:	Mayor Ken Miyagishima, Councilor Kasandra Gandara, Councilor Tessa Abeyta, Councilor Becki Graham, Councilor Johana Bencomo, and Councilor Yvonne Flores
ABSENT:	Councilor Becky Corran

8.3 COUNCIL BILL NO. 24-012; ORDINANCE NO. 3054: AN ORDINANCE AMENDING ORDINANCE NO. 3028, UPDATING THE PROJECT PARTICIPATION AGREEMENT BETWEEN THE CITY AND 828 PRODUCTIONS, LLC., TO ADD AN ADDITIONAL $2,800,000 TO GO TOWARDS RENOVATIONS OF MULTIPLE FACILITIES.

Chris Faivre, Deputy Director Economic Development gave the overhead presentation.

Councilor Tessa Abeyta moved, seconded by Councilor Becki Graham, to Approve Ordinance No. 3054.

RESULT:	**Carried**
MOVER:	Councilor Tessa Abeyta
SECONDER:	Councilor Becki Graham
AYES:	Mayor Ken Miyagishima, Councilor Kasandra Gandara, Councilor Tessa Abeyta, Councilor Becki Graham, Councilor Johana Bencomo, and Councilor Yvonne Flores
ABSENT:	Councilor Becky Corran

9. BOARD APPOINTMENTS

9.1

None.

10. NOTICE OF PROPOSED ORDINANCE(S)

1) There will be no public discussion.

2) A Councilor may ask staff for clarification on the proposed ordinance(s).

10.1 COUNCIL BILL NO. 24-013; ORDINANCE NO. 3055: AN ORDINANCE APPROVING A ZONE CHANGE FROM EE (EQUESTRIAN ESTATE AND AGRICULTURE) TO C-3 (COMMERCIAL HIGH INTENSITY) FOR PROPERTY LOCATED AT 780 STERN DRIVE. SUBMITTED BY TED SCANLON, BORDERLAND ENGINEERS AND SURVEYORS.

Council agreed to bring it forward.

10.2 COUNCIL BILL NO. 24-014; ORDINANCE NO. 3056: AN ORDINANCE APPROVING A ZONE CHANGE FROM R-2/C-2 (MULTI-DWELLING LOW DENSITY/COMMERCIAL MEDIUM INTENSITY) TO C-2 (COMMERCIAL MEDIUM INTENSITY) FOR PROPERTY LOCATED AT 806 EAST BOWMAN AVENUE. SUBMITTED BY NICOLE E. AND PHILIP EHRGOTT, PROPERTY OWNER.

Council agreed to bring it forward.

10.3 COUNCIL BILL NO. 24-015; ORDINANCE NO. 3057: AN ORDINANCE APPROVING A ZONE CHANGE FROM C-1 (COMMERCIAL LOW INTENSITY) AND R-3 (MULTI-DWELLING MEDIUM DENSITY) TO C-3 (COMMERCIAL HIGH INTENSITY) ON A PROPERTY ENCOMPASSING 1.436 ± ACRES. THE ZONE CHANGE REQUEST SEEKS TO BRING THE PROPERTY INTO COMPLIANCE WITH THE 2001 LAS CRUCES MUNICIPAL CODE, AS AMENDED, ALLOWING FOR THE CURRENT BUSINESS EXPANSION AS WELL AS ENCOURAGING FUTURE DEVELOPMENT ON THE PROPERTY. THE SUBJECT PROPERTY IS LOCATED AT 2460 MISSOURI AVENUE.

Council agreed to bring it forward.

11. CITY COUNCIL MEMBER BOARD REPORTS AND COMMENT

11.1 MAYOR MIYAGISHIMA

There is two things that I really wanted and I got them. One, is my own day which is pretty cool. Every December 18th and I am going to remember this and two was my plaque of the gavel. I've already talked about Mayor Pro Tem and Councilor Abeyta. Councilor Flores thank you for always letting me joke around with you. I will miss all of you but thank you for being a good sport and letting me razz you a few times. Councilor Bencomo, you have taught me a lot. Like you have often take joy in saying we don't always disagree but it is important that you provide your perspective on things and I have learned. You think about things that I don't, and I didn't realize things that as a kid growing up I was very fortunate. We always had something to eat but what Lorenzo does is incredible, but I think Councilor Bencomo realized that my

trauma was my mom would make my clothes to make ends meet and I wanted to get a job so bad so that I could buy my own clothes and I think that is one of my things that I like is I like to try to have different clothes. Thank you for understanding what my trauma was. Councilor Graham, it's been great. I did not realize all the extracurricular activities like boxing you did. You actually are Dr. Graham and you don't really disclose that too much and that is very humble of you and you are an extremely smart lady and hopefully you will reconsider staying on the board because they need people like you. So, thank you for allowing me to get to know you a little bit and it's been fun. As I was mentioning this has really been great. I have really had a blast and like I said I haven't used the gavel ever and I plan on using on the first and last time as we adjourn so thanks again for the memories. It has been great, members of the public for allowing me to serve in various capacities, especially Mayor for the last 16 years. It has been a tremendous journey. Something that I have learned so much, 80 many things. It is incredible the things that I have picked up and be able to utilize and hopefully help our residents live just a little bit better life and hopefully to be able to hopefully save the taxpayers just a few dollars here and there but nonetheless we have a great team here and there is a reason the terms are staggered every two years so that you have that experience and not that camaraderie but the experience to continue run the city as they do. Of course, you have a very capable Manager in Ifo Pili and his Management team. This is a big organization and there are a lot of things that go on, but they get it done and as you heard some of the accolades. You know I can't take a lot of the credit for this it is our team and that team it is comprised of the 1,600 plus employees that go to work and make our city the great city that it is in New Mexico. So, thank you very much for allowing me to have that little bit of time, well 16 years it does go by fast.

11.2 COUNCILOR GANDARA

I want to thank staff, you are incredible. You are an incredible bunch of hardworking people that do things with carino. I am really excited when I tell the story about Sonya talking to Ifo of the way that came to be. People get it and they are really excited about it, and it is a big deal. You are now being recognized at all sorts of games on social media and I think as long as you continue to serve in that way I think the city is going to move mountains. A lot has happened in eight years when I think about it. I think about my kids graduating from high school, college three times over, my son completed his tour in the Navy, I got married. I just grew so much. I came in not knowing much about municipal government and thinking that you do. I spent 30 plus years in state government and then you walk into this and you don't know anything. I am not going to go far. I am going to keep working on my passion projects which is Resilience Leaders. There is some really cool things on the horizon. Again, I can't express my gratitude to you the all-women council, we are award winning and have been recognized. I have just been incredibly grateful to serve with you.

11.3 COUNCILOR FLORES

First, I want to thank you for all your service and all your dedication to the city and the people of Las Cruces. For always representing the city in a very honorable manner and just a very professional manner. I truly believe that Las Cruces has been recognized as being part of New Mexico because of you. You have brought a lot of changes to the city, and I have said this before and my mother said this to you too I believe, that you were a lot like my dad when he was Mayor of Santa Fe Springs, population maybe 13,000 on a good day. You are quite affable and calm about things

and you are very fair about everything. I will miss you terribly in that regard and hopefully the person following you will be able to be.

As far as Kasandra goes she has been invaluable in my personal life and even though she is young enough to be my daughter she is like my mom in many ways. I have learned also so much from her. She is very wise. I have always said that the root of all evil is not money but not having it. Mayor Pro Tem Gandara has nailed it on the head when she focuses especially the Resilience Group and then the International Conference that we had right before Covid hit and I think it was like the first one of its kind and hopefully in your other capacities Mayor Pro Tem you will be able to bring that back to Las Cruces and expand it. Mayor Pro Tem's compassion and hard work and will all due respect to everybody up here I know that everybody works very hard up here. I have been very privileged to have been retired from the practice of law and have the luxury of time but everybody else up here except Kasandra and I have other jobs. Because she didn't have another job, she created things here in the city. We have a lot of programs that would not exist without her and as I say she has really been a mentor to me, and I will miss her terribly. I will also miss the Mayor terribly but every woman up here is just a dynamite body and it is wonderful for people, even the press in New Mexico thought that we were an all-women council but in fact we did have a man, Mr. Mayor because he is part of the city council. He is not like in some cities that the Mayor is separate from city council. I am going to miss Tessa terribly. Another very hard-working councilor. She too brought a lot of energy and I am in awe of her. I was a working mother but I had the luxury of not having to work when my kids were young. So, Tessa is really amazing and she will be a role model for many people and your dedication to so many areas. I met Johana through CAFe or somebody somehow and I remember talking to her and I had locked my keys in my trunk because I was trying to rescue a little dog. Fortunately, Johana was going by, I need a ride home and she is talking and all of that and Alex was with us, and I said have you ever thought of running for office? She said oh, yeah. I said that's great we need young people, City Council. No, I am going to run for Congress. I am really impressed by Dr. Graham who is definitely to be admired. And Becky Corran, very delightful. Everybody on the city council is absolutely brilliant. Everybody up here has a real heart. It is just wonderful to always be thinking about the people. I know that a lot of our constituents aren't happy and when I get a nasty email when they say something nasty, I just say you really should run for the next available open seat on city council. In other words, walk a mile in my shoes. It's the end of the year. It's the end of an era.

11.4 COUNCILOR BENCOMO

To the gentleman that has come here twice to talk about a ceasefire that I want to let him know that I wake up thinking about Gaza and that I go to sleep thinking about Gaza and I appreciate his words. If there is a community led effort on something like this, I would be more than willing to sit down with folks and talk about that but really the advocacy should be with our members of Congress but that I really appreciate him coming to say those things.

I want to thank Judge Perea, our incredible City Clerk and staff for planning our swearing in ceremony today. Of course, I want to thank my family for joining me. Obviously, I want to thank the public and District 4 for their trust in me for four more

years and you know I promise to do my best and to continue doing my best. Mayor, I know that we don't often see eye to eye on things but you know we are both here because we go through the same process to be up here on this dais. I have tremendous respect for you being in this business of politics that ultimately is just about people. Politics is about people and you have done it for a very long time and you have done it well even when it is not easy so thank you for all of your years of being a public servant and doing it well. Councilor Abeyta and I came on together and it was just the two of us four years ago and we sort of learned how to do this job together through Covid and for that I will always be grateful for that time and I will always cherish our long talks and just figuring out how to do this crazy job, so thank you for everything. Mayor Pro Tem Gandara, Kasandra, I think you were the first person that I knew personally to run for office. You have just made a very big impact on my life as a fellow social worker and as my friend and I just really want to thank you for everything and for doing this job with a lot of grace and I am sure I will see you around plenty actually. I do just want to wrap up by saying that upstairs on the third floor there is wall of mayors, a wall of men, of all the men who have been mayor in the history of Las Cruces and really that is the history of this country. We have a really long way to go for equity, for women in politics and other historically marginalized people but also if you look at the opposing wall as it stands there today for a couple of more weeks you will see an all women city council and I will always be incredibly honored to be part of making history with all of you.

11.5 COUNCILOR GRAHAM

I had a really great time at Lynn Middle School last week for a student led brainstorming session for how they are going to improve their courtyards. The students led the day and it was a really great exercise. I had a wonderful time. Many thanks for all of those who turned up for the Valley View Park reimagining meeting on December 7th. Thanks everyone from Parks and Rec. Special shout out to Cathy Mathews our landscape architect who is also a great historian. Especially to all the members of the district and the public who came out to tell us what Valley View Park needs to be and finally thank you Chief Story and to your department for having us at commencement last Friday. Really wonderful ceremony. Thank you so much for having all of us.

Mayor Pro Tem I think the mark of a truly special person is what they mean when they ask how are you? It is such a simple thing. We say it 100 times a day and so few people really want to know the answer. You always want to know the answer to how are you? There has never been a time when my answer was a little less than good but the next thing out of your mouth was how can I help? I am so thankful to you for your leadership, for your heart, and for always wanting to know how we are and meaning it so we will see each other. Councilor Abeyta, thank you for translating your experience as coming in as a new councilor and feeling a little unmoored and making the orientation process for myself and Councilor Corran so much more rigorous. For making sure that I came up on the dais the first time knowing what was going to happen even though we were still like six feet apart. For always having my back on procedure and for dragging me often not in the best frame of mind to public events that I know I need to go more. You were so lovely about making this introvert look just a little more friendly and obviously we are going to be crossing paths with you in a new role and I can't wait to see what happens.

I am going to tell a story about Mayor and this story is not from when I was a councilor but when I was a constituent and I realize that I am still your constituent. You are still my Mayor not just my colleague up here on the dais but in 2017, I believe was Hurricane Harvey and my husband was among a group from Las Cruces Fire who deployed to do urban search and rescue, take their technical rescue teams skills out to help and everything went great and when they got back the Mayor invited them out to dinner at Cattle Baron. My husband did not realize that the Mayor was paying for said dinner and ordered a super-giant steak, way over ordered compared to everybody else at the table and then realized that you were paying and felt very chagrined about the whole thing and you were graceful about it all. It is a light hearted story but we say public servant and there is the public facing side and there is so much that you have done for Las Cruces and for this resident of Las Cruces that is public, that is on the record and then there is the maybe more important stuff that you didn't tell anybody about that just happened behind the scenes because that is the kind of person you are. So, thank you for many years of service. For everything that you have done, for what we have seen, for everything you did behind the scenes that is just as important.

Mayor Miyagishima said thank you for that story. It often reminds me, and it is kind of unwritten usually when I see a police officer or a fire fighter from our city I will pick up their tab and one time I went in for breakfast and there were two or three officers there and I told her I will take the bill and throughout breakfast I should have realized there was a few more coming. That is my way of saying thanks. I grew up in a law enforcement family, I would see some of the training tapes and I just can't imagine how difficult that is. I even have some colleagues that were police officers and they quit after a year or two and I would ask why you quit? It is a tough job and they throw things at you, stab you, things that the public doesn't hear and that is just a small token of appreciation that I can give them and both men and women, so thank you for recanting that story

11.6 COUNCILOR ABEYTA

Over the last two years I always end up being the last person to speak. Sometimes I feel a little rushed because I think people want to go home. Sometimes I hear such wonderful stories about everything it feels almost disingenuous to just add on to that sort of thing, but I do have a few thank yous to say. I was kind of short and sweet this morning but I really have appreciated everything over the last four years and a big thank you foremost to staff. Mr. Pili you have such a wonderful team. I know one of the biggest decisions we had when coming in was to hire a City Manager and if that was the only decision I ever made in those four years I would have been happy and pleased just with that one decision so thank you for your service. Thank you, Mayor, for being available and so responsive from the very start. I know that when we got on you wanted to make sure that we were educated about kind of the history and I really value that for as a new councilor there is much to be learned from the past, parameters change and sometimes you can adapt and try things out again or do something new but it is really nice to have that and I have always appreciated your expertise in those areas. Mayor Pro Tem, thank you for your compassion. I know that it has been said before, but you are the one to have the questions of how are you? What can I do and how can I help? Even the last four months you have been right there asking those same questions and checking in. I so value that and honor and respect that. I am so excited to have you in my life and I am very appreciative.

Yvonne, I want to say thank you. You were one of the first ones to really latch on not only to me but make sure that my children were valued and safe. You became one of our eye marked safety people right away for the kids to go to and I appreciate all of your care and support over the last few years. It has meant a lot and has been not only that I have been able to cherish but my family as well. Councilor Bencomo, like I said four years. We started in a very interesting time of pandemic three months in and from it we have had to navigate and find our paths and I am so excited to see the path that you worked on and are leading in and I am excited for the new path that I am going to go on as well so thank you for your care and I am very excited to see the future. Councilor Becki, the day you walked in I walked in your office, and we sat down and had way more of an intense conversation than we should had that first day but it was wonderful. I have appreciated your care, thank you for letting me drag you along to events and for teaching me how to be tough as well because that is something that I really value and honor and I think strength in needed in many different ways and you carry it not only outwardly but inwardly to in a way that I hope that I do in the future.

I have a new pathway and I want to say thank you to Councilor Graham and Chief Story who were present today as I was sworn in for my new position. I take it with a lot of responsibility and seriousness and feel honestly that the last two years in my efforts that have been more tailored toward public safety has led me to a position that I didn't expect but I am very honored to serve in. Thank you all for the last four years.

Mayor Miyagishima said before I get to the City Manager's report I just want to thank Ifo, and I know Ikani is not here, and Sonya. Ifo I can still remember when we were going through the process and Councilor Flores said hey Jude what did you think about Ifo Pili and I had to read it and it was pretty cool. I have to tell I was wondering why would you leave? You were this big football star at BYU, and then you played in the NFL and you grew up there but you answered it well on why you wanted to leave and we were so fortunate to have you. I have been almost 40 years in business, and I have never really associated with my employees because you know you just never know that something might happen and I always made that same commitment with my managers that I worked with. But sometimes I really cross the line and think of you as a friend and I appreciate your honesty and your ability to get things done and move people in a way, in a very unassuming way or maybe they are just afraid of you. You are very intimidating, and I forgot where I was at once and you and ikani were there and some people even thought you were my bodyguards but with guys like you I don't need bodyguards. Thank you for taking the helm here at the City of Las Cruces. You have enriched our lives a lot and the lives a lot of Las Crucens. Thank you for all that you do and the team that you have comprised. You have showed that we have a deep bench that if anything happens that there is always someone to fill in.

12. CITY MANAGER REPORT

12.1 IFO PILI

As the City Manager I always feel hesitant to speak unless spoken to in this setting because this isn't my meeting. This is for the people who have been elected by the people and so if you will forgive my indulgence. If I may just express my gratitude to all of you and specifically those who are leaving us and I joked with Councilor or I

think maybe with all of you its kind a bait and switch. Just about everyone that hired me is now leaving and I got a couple left but I just want to thank you especially Mayor, Mayor Pro Tem, Councilor Abeyta. Thank you for your trust in me, thank you for your service. I have a unique front row seat with all of you that many people don't get to, the public certainly doesn't get to, and I know very few in the staff get to have this front row seat with you. I get to hear about what you really feel is important. I get to hear about your desires and your wants for the city. I get to see you work. I get to see you stress. That sometimes doesn't come out to everybody, but I just want to say that and I can speak on behalf of the staff as well. Thank you so much for everything that you have done for the city but especially for my staff. We have made a lot of changes over the past few years and moving the needle. Making this a place where people want to work and with benefits and insurance and you know that all comes from you. It comes from at the end of the day you are the ones that approve that. You are the ones who set that vision from the very beginning and so I just want to thank you for allowing me to carry out that vision that you have set for a council from the very beginning. I knew exactly where you stood when I came in with all my meetings with all of you and I really appreciate and thank you. Mayor you won't be forgotten, Mayor Pro Tem, Councilor Abeyta you won't be forgotten I can assure you that.

Mayor Miyagishima said I just want to quickly thank Christine for a great job that she does but also for laughing all the time, anything I say she laughs. I see Sergio Ruiz out there. Sergio thank you for letting me learn a little bit about you. In fact, he is going to be becoming Dr. Sergio Ruiz soon here himself. Thanks for all that you do and putting all the resolutions and such.

13. ADJOURNMENT

13.1

Councilor Tessa Abeyta moved, seconded by Councilor Yvonne Flores, to adjourned at 3:30 p.m.

RESULT:	**Carried**
MOVER:	Councilor Tessa Abeyta
SECONDER:	Councilor Yvonne Flores
AYES:	Councilor Kasandra Gandara, Councilor Tessa Abeyta, Councilor Becki Graham, Councilor Johana Bencomo, and Councilor Yvonne Flores
NAYS:	Mayor Ken Miyagishima
ABSENT:	Councilor Becky Corran

Mayor

City Clerk

24-073

Type of Action:
☒ **Resolution**
☐ **Ordinance**
☐ **TIDD Resolution**

City Council Action and Executive Summary

District:	☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☒ N/A		
1st Reading:		**Adopted:**	January 16, 2024
Drafter:	Donny Prosise	**Department:**	Financial Services
Program:	Purchasing	**Line of Business:**	Procure-to-Pay

Title: **A RESOLUTION AUTHORIZING AN INCREASE IN THE ANNUAL NOT-TO-EXCEED AMOUNT OF THE CONTRACTS FOR SECURITY GUARD SERVICES WITH IMPERIUM RISK, INC., AND SECURITY CONCEPTS, INC., TO A COMBINED TOTAL NOT TO EXCEED $2,500,000 PLUS NEW MEXICO GROSS RECEIPTS TAX ANNUALLY (PROCUREMENT NO. 19-20-048).**

TYPE OF ACTION: ☒ **Administrative** ☐ **Legislative** ☐ **Quasi-Judicial**

PURPOSE(S) OF ACTION:

To authorize an increase in the annual not-to-exceed amount for contracts for security guard services.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

In January of 2020, the City of Las Cruces (City) issued Request for Proposals (RFP) No. 19-20-048, soliciting proposals to provide the City with continued security guard services. On July 6, 2020, City Council approved Resolution 21-007 awarding contracts to Imperium Risk, Inc., and Security Concepts, Inc., of Las Cruces, in a combined total not to exceed $1,500,000 plus New Mexico Gross Receipts Tax annually.

The City has recently had to request additional services for patrols at various facilities and in the downtown area. The additional services and increasing rates have resulted in greater expenditures than expected when the contracts were originally brought to City Council for approval. Facilities staff are requesting an increase in the combined not-to-exceed amount of the contracts for Security Guard Services to $2,500,000 annually, plus New Mexico Gross Receipts Tax. Facilities and other City departments will continue to utilize these contracts on an as-needed basis, subject to annual renewals and approved budget appropriations.

SUPPORT INFORMATION:

Attachment "A" - 19-20-048 Security Guard Svcs - Imperium Risk, Inc Year 4 of 5
Attachment "B" - 19-20-048 Security Guard Svcs - Security Concepts, Inc. Year 4 of 5

COMMITTEE/BOARD REVIEW:

None

DOES THIS AMEND THE BUDGET?:

☐ Yes
☒ No

Does this action amend the Capital Improvement Plan (CIP)?

☐ Yes

☒ No

Does this action align with Elevate Las Cruces?

☒ Yes

☐ No

OPTIONS / ALTERNATIVES:

1. Vote "Yes"; this will approve the Resolution authorizing an increase in the combined not-to-exceed amount for Security Guard Services to $2,500,000 annually, plus New Mexico gross receipts tax.
2. Vote "No"; this will deny the Resolution, which could negatively impact continued City operations and continuity of services.
3. Vote to "Amend"; this could modify the Resolution, and Council will need to provide direction to staff.
4. Vote to "Table"; this could delay the increase, which could negatively impact continued City operations and continuity of services.

RESOLUTION 24-073

A RESOLUTION AUTHORIZING AN INCREASE IN THE ANNUAL NOT-TO-EXCEED AMOUNT OF THE CONTRACTS FOR SECURITY GUARD SERVICES WITH IMPERIUM RISK, INC., AND SECURITY CONCEPTS, INC., TO A COMBINED TOTAL NOT TO EXCEED $2,500,000 PLUS NEW MEXICO GROSS RECEIPTS TAX ANNUALLY (PROCUREMENT NO. 19-20-048).

The City Council is informed that:

WHEREAS, in January 2020, the City of Las Cruces (City) issued Request for Proposals (RFP) No. 19-20-048, soliciting proposals to provide the City with continued security guard services; and

WHEREAS, on July 6, 2020, City Council approved Resolution 21-007 awarding contracts to Imperium Risk, Inc., and Security Concepts, Inc., of Las Cruces, in a combined total not to exceed $1,500,000 plus New Mexico Gross Receipts Tax annually; and

WHEREAS, the City has recently had to request additional services for patrols at various facilities and in the downtown area, and the additional services and increasing rates have resulted in greater expenditures than expected when the contracts were originally brought to City Council for approval; and

WHEREAS, Facilities staff are requesting an increase in the combined not-to-exceed amount of the contracts for Security Guard Services to $2,500,000 annually, plus New Mexico Gross Receipts Tax; and

WHEREAS, Facilities and other City departments will continue to utilize these contracts on an as-needed basis, subject to annual renewals and approved budget appropriations.

NOW, THEREFORE, Be it Resolved by the Governing Body of the City of Las Cruces:

(I)

THAT the Resolution increasing the combined annual not-to-exceed amount of the two (2) contracts for security guard services to $2,500,000 plus New Mexico Gross Receipts Tax is hereby approved.

(II)

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

DONE AND APPROVED this day of

APPROVED

_____

ATTEST:

_____

Moved by:

Seconded by:

AYES

NAYS

SERVICE AGREEMENT
ANNUAL EXTENSION – YEAR 4 OF 5
RFP No. 19-20-048 Security Guard Services

Pursuant to Section 7, EXTENSION, CHANGES AND AMENDMENTS of the Security Guard Services Service Agreement (Agreement) dated July 1, 2020 between the City of Las Cruces (City) and Imperium Risk, Inc. (Contractor), the City and Contractor agree to renew the Agreement for a period of one (1) year, to begin July 1, 2023 and terminate June 30, 2024. All other terms and conditions, including any amendments, of the Agreement remain the same.

AGREED:

IMPERIUM RISK, INC.

Signature — 6/20/23 Date

Jordan A. Reagan
Printed Name/Title

CITY OF LAS CRUCES

Alicia Hernandez — 6/20/2023 Date
Purchasing Manager

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 05/31/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER		CONTACT NAME:	Kevin Kilcoyne	
Barrow Group, LLC		PHONE (A/C, No, Ext):	(770) 338-7392	FAX (A/C, No): (770) 338-5440
110 E. Crogan Street		E-MAIL ADDRESS:	kkilcoyne@barrowgroup.com	
Lawrenceville	GA 30046	INSURER(S) AFFORDING COVERAGE		NAIC #
		INSURER A :	Peleus Insurance Company	34118
INSURED		INSURER B :	Everest National	10120
Imperium Risk, Inc.		INSURER C :		
204 West 2nd Street		INSURER D :		
		INSURER E :		
Roswell	NM 88201	INSURER F :		

COVERAGES **CERTIFICATE NUMBER:** 2023 COI **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:	Y	Y	GLV0002415	06/01/2023	06/01/2024	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	[ ] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [ ] **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		5300004776-231	06/01/2023	06/01/2024	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The City of Las Cruces is named as Additional Insured with respect to General Liability on a primary & non-contributory basis. Waiver of subrogation in favor of The City of Las Cruces with respect to General Liabiltiy. 30 Day Notice of Cancellation in favor of certificate holder.

CERTIFICATE HOLDER

City of Las Cruces
PO Box 20000
Las Cruces NM 88004

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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POLICY NUMBER: GLV0002415

COMMERCIAL GENERAL LIABILITY
CG 24 04 05 09

WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

SCHEDULE

Name Of Person Or Organization:
Any Person or Organization for whom the insured, prior to a claim, occurrence or incident for which the insured could reasonably expect a claim or occurrence to arise, was required via written agreement or contractual obligation, to waive such rights.
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

The following is added to Paragraph **8. Transfer Of Rights Of Recovery Against Others To Us** of **Section IV – Conditions:**

We waive any right of recovery we may have against the person or organization shown in the Schedule above because of payments we make for injury or damage arising out of your ongoing operations or "your work" done under a contract with that person or organization and included in the "products-completed operations hazard". This waiver applies only to the person or organization shown in the Schedule above.

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

PRIMARY AND NON-CONTRIBUTING INSURANCE ENDORSEMENT

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

To the extent that this insurance is afforded to any additional insured under this policy, **SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS**, **4. Other Insurance**, is deleted in its entirety and replaced with the following condition:

4. Other Insurance

If all of the other insurance permits contribution by equal shares, we will follow this method unless the insured is required by written contract signed by both parties, to provide insurance that is primary and non-contributory, and the "insured contract" is executed prior to any loss. Where required by a written contract signed by both parties, this insurance will be primary and non-contributing only when and to the specific extent required by that contract.

However, under the contributory approach each insurer contributes equal amounts until it has paid its applicable limit of insurance or none of the loss remains, whichever comes first. If any of the other insurance does not permit contribution by equal shares, we will contribute by limits. Under this method, each insurer's share is based on the proportional ratio of its applicable limit of insurance to the total applicable limits of insurance of all insurers.

ALL OTHER TERMS AND CONDITIONS OF THE POLICY REMAIN UNCHANGED.

This endorsement forms a part of the Policy to which attached, effective on the inception date of the Policy unless otherwise stated herein.

(The following information is required only when this endorsement is issued subsequent to preparation of the Policy.)

Endorsement effective Policy No. Endorsement No.

Named Insured

Countersigned by _____

CIGL 30 01 14

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – OWNERS, LESSEES OR CONTRACTORS – SCHEDULED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:
COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)	Location(s) Of Covered Operations
Automatic Status Included Where Required by Written Contract.	Automatic Status Included Where Required by Written Contract.
Additional Information:	
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

A. Section II – Who Is An Insured is amended to include as an additional insured the person or organization shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of:

1. Your acts or omissions; or

2. The acts or omissions of those acting on your behalf;

in the performance of your operations for the additional insured at the location shown in the Schedule.

However:

a. The insurance afforded to such additional insured only applies to the extent permitted by law;

b. If coverage provided to the additional insured is required by a contract or agreement, the insurance

afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured; and

c. Regardless of the date of occurrence or when the injury or damage first occurs or is first discovered, a person's or organization's status as an additional insured under this endorsement ends upon the earliest of:

(1) The completion or termination of the contract or agreement between you and the additional insured for the location shown in the Schedule;

(2) The date you cease actively performing operations for the additional insured at the location shown in the Schedule; or

(3) The expiration or termination date of the policy or this endorsement.

B. With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to liability or damages for "bodily injury", "property damage", or "personal and advertising injury":

1. Caused by, arising from, or included in the "products-completed operations hazard";

2. Arising out of the additional insured's sole negligence;

3. Arising out of work or operations performed by you that were completed prior to the effective date of this endorsement; or

4. Which continues or progressively deteriorates after you cease actively performing operations for the additional insured at the location shown in the Schedule, even if the injury or damage first occurred, or is alleged to have first occurred, during the course of your operations for the additional injured.

C. Solely for purposes of this endorsement, the following definition is deleted in its entirety and replaced by the following:

1. ""Products-completed operations hazard":

a. Includes all "bodily injury" and "property damage" occurring away from premises you own or rent and arising out of "your product" or "your work" except:

(1) Products that are still in your physical possession; or

(2) Work that has not yet been completed or abandoned. However, "your work" will be deemed completed at the earliest of the following times:

(a) When all of the work called for in your contract has been completed;

(b) When all of the work to be done at the location shown in the Schedule has been completed if your contract calls for work at more than one location; or

(c) When that part of the work done at the location shown in the Schedule has been put to its intended use by any person or organization other than another contractor or subcontractor working on the same project.

Work that may need service, maintenance, correction, repair or replacement, but which is otherwise complete, will be treated as completed.

D. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or

2. Available under the applicable Limits of Insurance shown in the Declarations;

whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

NOTICE OF CANCELLATION TO DESIGNATED PERSON OR ORGANIZATION

If we cancel this policy for any statutorily permitted reason other than nonpayment of premium, we shall endeavor to mail or deliver a written notice in accordance with state law to the person or organization shown in the Schedule below. Proof of mailing will be sufficient proof of such notice.

This endorsement shall not operate directly or indirectly to benefit any person or organization not named in the schedule below.

SCHEDULE

Designated Person or Organization:
CITY OF LAS CRUCES

Designated Person or Organization Address:
PO BOX 20000
LAS CRUCES, NM 88004

Contract, Permit or Job Number:

Number of Days Notice: 30

All other terms and conditions of this policy remain unchanged.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective **06/01/2023** Policy No. **5300004776231** Endorsement No.

Insured **IMPERIUM RISKS INC** Premium $ **INCL.**

Insurance Company **EVEREST NATIONAL INSURANCE COMPANY**

Countersigned By R. G. Baum Jr.

WC 99 06 76
(Ed. 04-11)

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SERVICE AGREEMENT
ANNUAL EXTENSION – YEAR 3 OF 5
RFP No. 19-20-048 Security Guard Services

Pursuant to Section 7, EXTENSION, CHANGES AND AMENDMENTS of the Security Guard Services Service Agreement (Agreement) dated July 1, 2020 between the City of Las Cruces (City) and Imperium Risk, Inc. (Contractor), the City and Contractor agree to renew the Agreement for a period of one (1) year, to begin July 1, 2022 and terminate June 30, 2023. All other terms and conditions, including any amendments, of the Agreement remain the same.

AGREED:

IMPERIUM RISK, INC.

Signature — Date: 6/22/22

Jordan Reagan, COO
Printed Name/Title

CITY OF LAS CRUCES

Alfredo R. Pacheco
Interim Purchasing Manager — Date: 06/30/22

SERVICE AGREEMENT
ANNUAL EXTENSION – YEAR 2 OF 5
RFP No. 19-20-048 Security Guard Services

Pursuant to Section 7, EXTENSION, CHANGES AND AMENDMENTS of the Security Guard Services Service Agreement (Agreement) dated July 1, 2020 between the City of Las Cruces (City) and Imperium Risk, Inc. (Contractor), the City and Contractor agree to renew the Agreement for a period of one (1) year, to begin July 1, 2021 and terminate June 30, 2022. All other terms and conditions, including any amendments, of the Agreement remain the same.

AGREED:

IMPERIUM RISK, INC.

Signature — Date: 4/20/21

Jordan C. Reagan, COO
Printed Name/Title

CITY OF LAS CRUCES

Chenyu "Alex" Liu
Purchasing Manager — Date: 5/6/2021

SERVICE AGREEMENT

THIS AGREEMENT made and entered into on this 27th day of July, 2020 by and between the City of Las Cruces, New Mexico, hereinafter called "CITY" and Imperium Risk, Inc., of 532 N. Telshor Blvd., Suite C, Las Cruces, NM 88011, hereinafter called "CONTRACTOR".

1. PROJECT DESCRIPTION
Security guard services to be provided on an as-needed basis. Various purchase orders will be issued according to the needs of City departments and Joint Power Agreement (JPA) agencies.

2. SCOPE OF SERVICES
In a satisfactory and proper manner, the CONTRACTOR shall perform SERVICES as proposed in response to the CITY'S RFP No.19-20-048 as set forth in Exhibit A, attached hereto and made a part of this Agreement.

The CONTRACTOR is authorized to extend the same terms and conditions of this Agreement to other governmental entities conditioned upon the procurement laws and regulations of those entities. The CITY shall not be a party nor have any liability relating to such extensions.

3. APPROPRIATIONS
The terms of this Agreement are contingent on sufficient appropriations and authorization being made by the City Council for the performance of this Agreement. If sufficient appropriations and authorizations are not made by the City Council, this Agreement shall terminate upon written notice given by the CITY to CONTRACTOR. The CITY'S decision as to whether sufficient appropriations and authorizations exist shall be accepted by CONTRACTOR and shall be final.

4. COMPENSATION
The CITY shall compensate CONTRACTOR for the performance of SERVICES under this Agreement an amount as proposed in response to the CITY'S RFP No. 19-20-048, plus applicable taxes. CONTRACTOR shall perform the SERVICES upon receipt of a purchase order or written Notice to Proceed from the CITY. The CITY cannot authorize costs to be incurred prior to such written Notice to Proceed.

CONTRACTOR is responsible for payment of State of New Mexico Gross Receipts Tax levied on the amounts payable under this Agreement. CONTRACTOR agrees to comply with all federal and state tax payments and report all items of gross receipts as income from the operations of its business.

5. DEVOTION OF ADEQUATE TIME
CONTRACTOR will devote the necessary hours each week to the performance of project that are required by the CITY, and it will serve the CITY, diligently and faithfully,

and according to its best ability in all respects and will promote the best interests of the CITY.

6. TERM AND SCHEDULE

This Agreement shall become effective on July 1, 2020 for a term of one (1) year through June 30, 2021 and has four (4) one-year renewable options to be exercised at the discretion of the CITY, upon mutual written consent. CONTRACTOR shall perform the SERVICES in accordance with the time set forth as agreed upon by the CITY and CONTRACTOR.

7. EXTENSIONS, CHANGES, AND AMENDMENTS

This Agreement shall not be extended, changed, or amended except by instrument in writing executed by the parties. The CITY shall not be liable for payment of any extra services nor shall CONTRACTOR be obligated to perform any extra services except upon such written agreement. Such written approval shall indicate the date said extension, change, or amendment is effective and shall be signed by the parties to this Agreement. In the event that the parties cannot reach agreement as to a particular change, the issue shall be resolved pursuant to Article 21.

8. CHANGES AND EXTRA SERVICES BY THE CITY

The CITY may make changes within the general scope of the SERVICES plus may also request CONTRACTOR to perform other extra services not incorporated within the Services set forth in this Agreement. If the CONTRACTOR is of the opinion that such change causes an increase or decrease in the cost and/or the time required for performing the changes or other services required by the CITY, CONTRACTOR shall so notify the CITY, of that fact within five (5) business work days from the date of receipt of change by the CITY. The CITY shall provide written response to the CONTRACTOR within five (5) business work days from the date of receipt of CONTRACTOR'S written notification.

9. CHANGES AND EXTRA SERVICES BY THE CONTRACTOR

In the event a condition is identified by the CONTRACTOR which, in the opinion of the CONTRACTOR, changes the services, costs, and/or time required for performance under this Agreement, the CONTRACTOR shall provide written notification to the CITY within five (5) business work days of such identification. The CITY shall respond in writing to such notification within five (5) business work days from the date of receipt of CONTRACTOR'S notification.

10. DELAYS

In the event that performance of SERVICES is delayed by causes beyond reasonable control of CONTRACTOR, and without the fault or negligence of CONTRACTOR, the time and total compensation for the performance of the SERVICES may be equitably adjusted by written agreement to reflect the extent of such delay. CONTRACTOR shall provide the CITY, with written notice of delay pursuant to Article 9 including therein a description of the delay and the steps contemplated or actually taken by

CONTRACTOR to mitigate the effect of such delay. The CITY will make the final determination as to reasonableness of delays.

11. TERMINATION

This Agreement may be terminated by either party hereto upon fifteen (15) calendar days written notice in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement through no fault of the terminating party. This Agreement may also be terminated by the CITY, for its convenience or because the PROJECT has been permanently abandoned, but only upon fifteen (15) calendar days written notice to CONTRACTOR.

In the event of termination, CONTRACTOR shall be compensated for all services performed and costs incurred up to the effective date of termination for which CONTRACTOR has not been previously compensated.

Upon receipt of notice of termination from the CITY, CONTRACTOR shall discontinue the SERVICES unless otherwise directed and upon final payment from the CITY, deliver to the CITY, the required number of copies of all data, drawings, reports, estimates, summaries, and such other information and materials as may have been accumulated by CONTRACTOR in the performance of this Agreement, whether completed or in process.

12. RECORDS AND AUDITS

CONTRACTOR will maintain records indicating dates, length of time, and services rendered. The CITY has the right to audit billings both before and after payment and contest any billing or portion thereof. Payment under this Agreement does not foreclose the CITY'S, right to recover excessive or illegal payments.

13. DISCLOSURE AND OWNERSHIP OF DOCUMENTS, PRODUCTS, DESIGN, ELECTRONIC FILES

All technical data, electronic files, and other written and oral information not in the public domain or not previously known, and all information, electronic files, and data obtained, developed, or supplied by the CITY, will be kept confidential and CONTRACTOR will not disclose to any other party, directly or indirectly, without the CITY'S, prior written consent unless required by lawful order.

All technical data, electronic files, products developed, operational parameters, blueprints, and other information and work of the CONTRACTOR shall be the sole property of the CITY, and shall be delivered to the CITY, when requested and at the end of the Agreement.

14. INDEPENDENT CONTRACTOR

CONTRACTOR represents that it has, or will secure, at its own expense, all personnel required in performing the SERVICES under this Agreement. Such personnel shall not be employees of, nor have any contractual relationship with the CITY, CONTRACTOR, consistent with its status as an independent contractor, further agrees that its personnel

will not hold themselves out as, nor claim to be officers or employees of the CITY, by reason of this Agreement.

To the extent that CONTRACTOR employs any employees, CONTRACTOR shall be solely responsible for providing its own form of insurance for its employees and in no event shall CONTRACTOR's employees be covered under any policy of the CITY.

CONTRACTOR'S retention hereunder is not exclusive. Subject to the terms and provisions of this Agreement: (i) CONTRACTOR is able, during the Term hereof, to perform services for other parties; and (ii) CONTRACTOR may perform for its own account other professional services outside the scope of this Agreement.

CONTRACTOR is and shall be an Independent Contractor and shall be responsible for the management of its business affairs. In the performance of the work under this Agreement, CONTRACTOR will at all times be acting and performing as an Independent Contractor, as that term is understood for federal and state law purposes, and not as an employee of the CITY. Without limitation upon the foregoing, CONTRACTOR shall not accrue sick leave, jury duty pay, retirement, insurance, bonding, welfare benefits, or any other benefits, which may or may not be afforded employees of the CITY. CONTRACTOR will not be treated as an employee for purposes of: Workers' Compensation benefits; the Federal Unemployment Tax Act; Social Security; other payroll taxes, federal or any state income tax withholding; or the employee benefit provisions described in the Internal Revenue Code of 1986, as amended. Neither the CITY, nor its agents or representatives, shall have the right to control or direct the manner, details or means by which CONTRACTOR accomplishes and performs its services. Nevertheless, CONTRACTOR shall be bound to fulfill the duties and responsibilities contained in the Agreement.

15. NO JOINT VENTURE OR PARTNERSHIP

Nothing contained in this Agreement shall create any partnership, association, joint venture, fiduciary or agency relationship between CONTRACTOR and CITY. Except as otherwise specifically set forth herein, neither CONTRACTOR nor CITY, shall be authorized or empowered to make any representation or commitment or to perform any act which shall be binding on the other unless expressly authorized or empowered in writing.

16. ASSIGNMENT

CONTRACTOR shall perform all the services under this Agreement and shall not assign any interest in this Agreement or transfer any interest in same or assign any claims for money due or to become due under this Agreement without the prior written consent of the CITY.

17. INSURANCE

CONTRACTOR shall obtain and maintain at least the following insurance at its own cost and expense during the life of this Agreement, and shall require Subcontractors, if any, to maintain the same insurance during the life of the subcontracted work:

1. General Liability Insurance
   a. $1,000,000 per occurrence / $2,000,000 aggregate
   b. Coverage must include premises and operations, and personal and advertising injury.
   c. The City of Las Cruces must be named as an Additional Insured for all coverages listed above on endorsements acceptable to the City.
   d. Coverage must be primary and non-contributory.
   e. Coverage must be per project or per location.
   f. Coverage must be on an occurrence form.
   g. Subrogation must be waived.
2. Commercial Auto Liability
   a. $1,000,000 per occurrence
   b. Coverage must be for “owned, leased, hired, and non-owned autos” or “any autos.”
3. Workers Compensation and Employers Liability
   a. Statutory Limits
   b. Employer liability – $1,000,000 each accident, $1,000,000 each employee by disease, $1,000,000 policy limit
   c. Subrogation must be waived.

Endorsements for additional insured coverage and waivers of subrogation must be provided as a condition of this Agreement and shall be noted on the certificate.

CONTRACTOR shall furnish the CITY with a certificate(s) of insurance showing CONTRACTOR and Subcontractors, if any, have complied with this Article. The CONTRACTOR shall provide insurance certificates before work is to start on the project and shall provide the CITY thirty (30) days written notification of cancellation of such policies.

18. INDEMNITY AND LIMITATION

CONTRACTOR shall indemnify, defend, and hold harmless the CITY, from and against any and all claims, suits, actions, judgments, demands, losses, costs, expenses, damages, and liability caused solely by, resulting solely from, or arising solely out of the negligent acts, errors, or omissions of CONTRACTOR, its officers, employees, agents, or representatives in the performance of SERVICES under this agreement.

19. APPLICABLE LAW

This Agreement and the rights and obligations of the parties shall be governed by and construed by the laws of the State of New Mexico applicable to Agreements between New Mexico parties made and performed in that state, without regard to conflicts of law principles. Venue shall be in the Third Judicial District, State of New Mexico.

CONTRACTOR shall abide and be governed by all applicable state law, CITY ordinances, and laws regarding the CONTRACTOR’S services or any work done pursuant to this Agreement.

20. BREACH
In the event CONTRACTOR breaches any obligation contained in this Agreement, prior to instituting any action or dispute resolution procedure, the CITY, shall give CONTRACTOR written notice of such breach. In the event CONTRACTOR fails to remedy the breach within five (5) working days of receiving such written notice, the CITY, at its sole discretion, without any obligation to do so and in addition to other remedies available under applicable law, may remedy CONTRACTOR'S breach and recover any and all costs and expenses in so doing from CONTRACTOR.

21. DISPUTE RESOLUTION
In the event that a dispute arises between CITY and CONTRACTOR under this Agreement or as a result of breach of this Agreement, the parties agree to act in good faith to attempt to resolve the dispute.

22. NOTIFICATION
All notices required or permitted under this Agreement shall be in writing and shall be deemed sufficiently served if served by Registered Mail addressed as follows:

TO CITY:	City of Las Cruces, PO Box 20000 Las Cruces, NM 88004 ATTENTION: Donny Prosise, Contract Analyst
With Copies to:	Purchasing Manager
TO CONTRACTOR:	Imperium Risk, Inc. 532 N. Telshor Blvd., Suite C Las Cruces, NM 88011 ATTENTION: Jeff Reagan, President

23. SCOPE OF AGREEMENT
This Agreement incorporates all of the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof and that all such covenants, agreements, and understandings have been merged into this written agreement. No prior agreement or understanding verbal or otherwise of the parties or their agents shall be valid or enforceable unless embodied in this agreement.

24. SEVERABILITY
The parties agree that each provision of this Agreement is severable and the invalidity or unenforceability of any one or more of the provisions of this Agreement shall not affect the validity or enforceability of any other provision of this Agreement, and this Agreement shall be construed in all respects as if such invalid or unenforceable provisions were omitted.

25. CONFLICT OF INTEREST

CONTRACTOR represents and warrants that CONTRACTOR has no business, professional, personal, or other interest, including, but not limited to, the representation of other clients, that would conflict in any manner or degree with the performance of its obligations under this Agreement. If any such actual or potential conflict of interest arises under this Agreement, CONTRACTOR shall immediately inform the CITY in writing of such conflict. If, in the reasonable judgement of the CITY, such conflict poses a conflict to and with the performance of CONTRACTOR'S obligations under this Agreement, or is otherwise a violation of the CITY'S current policy or ordinances, then the CITY may terminate the Agreement immediately upon written notice to CONTRACTOR; such termination of the Agreement shall be effective upon the receipt of such notice by CONTRACTOR.

IMPERIUM RISK, INC.

BY: _____
Jeff Reagan
President

7-8-2020
Date

CITY OF LAS CRUCES

BY: _____
Chenyu "Alex" Liu
Purchasing Manager

7/27/2020
Date

APPROVED AS TO FORM

_____ for JLB 6/19/20
City Attorney

EXHIBIT A

SERVICES

A. Any escalation in contracted rates shall be mutually agreed upon. Rate terms may be re-negotiated for each contract to account for minimum wage increase and other inflationary adjustments.

B. The services to be provided shall consist of providing security guard services to patrol, protect and escort as required by the City. Security guard employees will be required to abide by all City policies and their amendments, to include federal, state, and local laws and regulations.

C. The City:

1. Reserves the right to require a performance bond on all awards.
2. Shall not accept responsibility for the security of the contractor's equipment if stolen or vandalized.
3. Reserves the right to request that any particular security guard not work on a City contract.

D. Contractor's Responsibilities:

1. Emergency Contact(s) may be required after-hours, on holidays and weekends. The contractor shall provide after-hours / emergency contact(s) prior to the commencement of the contract. An answering service is not acceptable.
2. Provide proof that the security guard has not been convicted of a felony or any crime involving the illegal use, carrying or possession of a dangerous weapon or any crime involving moral corruption.
3. Employ a minimum of one trained supervisor at all times.
4. Supervision – at all times, personnel shall be under the direction and control of contractor. In addition, supervisors may be requested to assist security forces to maintain appropriate span of control.
5. If necessary, reassign security guards among various facilities. The City shall notify the Security Supervisor in command.
6. Submit procedures for replacement of security guards and timelines for replacing security guards.
7. Problems/Issues – in the event there is a problem with the performance of security guard(s) on duty, the City shall notify the contractor. A decision regarding the appropriate resolution will be made depending on the individual circumstances. This may include requesting the employee not work at the City under this contract. The contractor is expected to report in writing to the designated liaison any corrective actions taken. If there are any problems experienced by the contractor that cannot be resolved by the designated liaison, they shall be reported to the City of Las Cruces Police Department.
8. Upon written direction by the City, setting forth reasonable cause, the contractor will remove from service under the awarded contract any of its employees or equipment.

9. All contracted security personnel will be oriented to and are responsible for being familiar with and adhering to the City's contracted security duties as outlined in this contract. The City requests that contractor does not change the personnel when at all possible. Security personnel are expected to be active participants in the Emergency Action Plan (EAP), including attending meetings, participating in fire / safety drills, or an actual emergency in which direction may come from City department liaisons or Las Cruces Police Department (LCPD) / Las Cruces Fire Department (LCFD) personnel. Security personnel may be responsible for ensuring that citizens do not enter buildings during an evacuation.
10. Be responsible for all training expenses and may not charge the City for time security employees are in training. Some of the training and equipment required to meet the security guard duties include but are not limited to firearms, capsicum-based sprays, batons, handcuffs, trauma-informed care, crisis intervention, active shooter response, unarmed self-defense, First Aid/CPR, defensive driving, traffic control and crowd management.
11. Provide to City a written security personnel schedule on a weekly basis, which depicts names of assigned personnel and times of shifts. Any deviation from this schedule shall be promptly reported to City staff. Monthly time sheets shall be provided with invoices for payment processing.
12. Do random drug testing by a certified laboratory according to Substance and Abuse and Mental Health Services Administration (SAMHSA), on security personnel that will be part of the City contract at the Contractor's expense. At the City's request, the results shall be provided if there is probable cause and the security guard on duty shall be removed and replaced immediately. The City shall not incur any additional costs pertaining to this provision.
13. Certify at the commencement of the contract that security employees have undergone a Criminal Offender Record Information (CORI) check within the preceding three months. The contractor shall disclose to the City Purchasing Manager any criminal and/or sex offender records or any crime involving moral corruption. The contractor is responsible for all costs at no additional charge to the City. Any new hires brought on after contract execution must undergo CORI checks before being posted on City property.
14. Remain in compliance with all federal, state, and local laws pertinent to security/law enforcement operation in effect during the contract period, including such laws going into effect by the NM Private Investigations Advisory Board.
15. Pay all salaries, taxes, fringe benefits, including but not limited to expenses of equipment and cost and maintenance of uniforms for its employees assigned to the contract.
16. Keep itself fully informed of all existing and future federal, state, county and municipal laws, orders, work rules, policies, procedures and regulations. This shall be inclusive of, but not limited to OSHA regulations and health codes, City, state and federal Wage and Hour laws, as well as those pertaining to affirmative action, equal opportunity and anti-discrimination as they pertain to persons engaged or employed in the workplace or to the materials and equipment used or employed in the work of all such orders and decrees of bodies or tribunals having jurisdiction or authority over same and all provisions required by law to be made part of this agreement which provisions are hereby incorporated by reference and made part hereof.

E. Security Guard Minimum Qualifications

All contracted guards shall:

1. be at least 21 years of age.
2. have a current driver's license.
3. behave in a professional and courteous manner, not use offensive language or behave in a loud, boisterous or offensive manner.
4. appear neat and clean, with no fraying or tears on uniforms.
5. wear full uniform, including badge and emblem / patches on jackets. If guards show up with half uniform and half civilian clothing, they will have to leave and be replaced with a uniformed security guard; guards that are not compliant with dress code will be sent home, and a replacement shall be called in at no cost to the City for the security guard that is not properly dressed.
6. have proper equipment to perform their duties, and for their own personal protection.
7. be trained and certified in first aid (including familiarity with automatic external defibrillator [AED] devices, and how to stop bleeding), cardio-pulmonary resuscitation (CPR), safety, public relations, mental health and crisis intervention, and fire safety.
8. be able to walk six out of eight hours, climb stairs and walk at least four hours continuously.
9. provide protection against unauthorized personnel on premises. Any violations shall be reported immediately to City staff on duty, or the designated site contact persons.
10. be able to physically and mentally perform the essential function of position, as described herein, with or without corrective aids.

F. Minimum Scope of Work, Duties and Responsibilities for Security Guards

1. Performance includes, but is not limited to the following:
   a. upon arrival, receive briefing from City personnel per department.
   b. ensure proper master key and / or security keycard management.
   c. maintain daily log sheets and submit them at the end of the shift, documenting any unusual activity that occurred during their shift.
   d. Security Supervisor shall make a quality inspection of work sites and submit a report of the guards' performance throughout the shift, both inside and outside of buildings. The report shall be submitted to designated City staff on a monthly basis, along with the time sheets per site.
   e. monitor and control large crowds, if necessary.
   f. keep unauthorized personnel out of the building; if necessary, call LCPD and provide a police report for the record.
   g. respond to rowdy or abusive clients, and escort them out of the building(s);
   h. if necessary, control and direct traffic at a highly utilized crosswalk, and enforce traffic and parking regulations as directed.
   i. escort staff to their own vehicles upon request.
   j. remain on the premises, including breaks and lunch, unless notifying City staff and calling in a replacement to relieve personnel without any interruptions to their duties. Guards shall call in for immediate replacement so that the premises are covered.
   k. open and close doors and gates.
   l. monitor gyms, wells, parking lots, facilities and buildings while on duty.
   m. be engaged while on duty, and refrain from reading newspapers, books, et cetera; being on the phone; or using music devices, et cetera, during working hours.
   n. refrain from receiving personal visits or phone calls from friends or relatives while on duty unless it is an emergency; when a personal phone call is received, the call shall remain short and discreet.

o. limit fraternization with City staff and clients.

2. Other Duties

a. Regularly scheduled uniformed security guards to patrol city facilities.
b. Emergency and non-emergency traffic control, and crowd management at recreation centers and gyms.
c. Walk patrol – walk around City facilities.
d. Stationary post may be a fixed position or a walking patrol reporting directly to a facility administrator.
e. Vehicle patrol:
    1. Protect / safeguard City sites and property during weekdays, weekends, holidays, and other times deemed necessary by the City. Patrol hours may be changed due to security issues, needs, requirements and at the discretion of the City. Contractor shall be able to respond to "emergency" or unscheduled requirements within two hours of notification.
    2. Vehicular and walking security service shall check facilities, water wells and/or any other site deemed necessary by the city using a random, non-routine pattern or pre-determined sequence.
    3. Vehicular patrols shall conduct at least one physical walk through each building, and parking lots while on duty either day or night.
    4. Upon discovery of burglary, vandalism, etc., patrols will secure the area, and notify the LCPD (by calling 911), and the City point of contact.
    5. If there are alarms that occur during patrol, the patrol will respond to the alarm as part of the guard's duty.
f. Other duties as assigned – requirement will vary depending on need.

G. Uniforms

1. Uniforms shall be consistent with the requirements of the City (specific to the role being performed).
2. All contracted personnel shall wear a uniform while in performance of duties.
3. Uniforms are to be provided by the contractor, with the following stipulations:

a. <u>All Security</u>
- Shall be clean and neat in appearance at the start of each shift.
- Shall include shoulder patches, embroidery and / or silk screening that clearly state "Security" in letters at least one inch tall on each shoulder / sleeve.
- Not contain the word "Police" anywhere.
- Name tag shall be affixed to the uniform containing, at a minimum, the employee's first initial and last name.
- Headgear shall be standardized and professional looking, if worn.
- Equipment shall include, but is not limited to, a flashlight, handcuffs, capsicum-based personal defense spray and/or a collapsible baton.
- Shall be able to accommodate a two-way radio / walkie-talkie issued by the contractor at no extra charge to the City.
- Must be able to accommodate a traffic vest provided by the contractor.
- Shall not contain a City logo or any reference to the City.

b. <u>Armed Security</u>

- All firearms shall be kept secured in a Threat Level II or better holster.
- Firearms shall be visible at all times and comply with LCPD standards.
- Shall be “State-certified weapons trained” – certification of weapons training to be provided by contractor upon request.
- Uniforms shall also comply with the requirements of “All Security” in G.3.a. above.

H. Firearms / Ammunition

1. Officers may be issued a contractor-owned weapon to be used as a primary firearm or may purchase a weapon at his/her own expense to be used as a primary and/or secondary firearm. Personally-owned firearms shall comply with all provisions of this section.

2. The primary firearm shall be a semi-automatic pistol, having a three (3) to six (6) inch barrel and a minimum magazine capacity of six (6) rounds. Authorized primary firearms calibers are:

   a. 9mm
   b. .40 S&W
   c. .45 ACP

3. Rail-mounted, LCPD-approved tactical flashlights are authorized.

4. Revolvers are not authorized as primary firearms.

5. Primary firearms are subject to inspection at any time for operability.

6. Slide-mounted, non-magnified red dot optics are authorized when LCPD-approved.

7. Only factory-manufactured ammunition approved by the Firearms Training Unit (FTU) shall be used in firearms carried in a law enforcement capacity whether on or off duty. Service (duty) ammunition shall have jacketed hollow-point, jacketed soft-point, or polymer tipped bullets. Full metal jacketed ammunition is not authorized except for training and qualification purposes.

8. The FTU may authorize specialty ammunition for personnel specifically trained in its use, e.g. tactical bonded ammunition, et cetera.

9. Make and model of firearms must be approved by the LCPD FTU in addition to the LCPD General Orders described above.

I. Hours

1. Respondents shall be able to comply with the hours of security services requested, which will be for 365 days, 24 hours per day on an as-needed basis. There are no exact hours for any of the locations. Respondents provide an hourly rate in their cost proposal. After contract award, the City departments will determine how many hours are needed for their locations.

2. Normal business hours are 8:00am to 5:00pm, and occasionally weekends, excluding City holidays. There may be requirements or alternate schedules which require evening, weekend, holiday and overtime work. Weekend work shall be defined as Saturday and Sunday during the same week. Weekend or holiday work shall not be considered overtime unless in excess of forty (40) hours worked.

3. Scheduling of contract security shall be coordinated by the designated City liaison. Notice of needs shall be provided in writing at least fourteen (14) days in advance of the requested service date(s), absent an emergency. This notice will contain information regarding the number and type of personnel requested, the date(s) and time of service, the nature of the event / duty, and any other pertinent information necessary. If staffing requests cannot be met, the contractor shall notify the designated liaison at least seven working days in advance of the requested service so alternate arrangements can be made. Requested services may be done on a per-shift basis or may be of a longer duration (such as a week or month of service with set hours), depending on need.

4. The respondent(s) agree to compensate employees in accordance with the requirements of the Fair Labor Standards Act, as amended, New Mexico State Law and the New Mexico Workers' Compensation Act as amended, as well as City minimum wage ordinances.

5. Penalties: A minimum penalty per hour will be assessed by the City to the contractor for all no-shows at the contracted hourly rate.

J. Rate schedule: Rates apply for regularly scheduled, ongoing assignments. Any additional rate for one-time or occasional assignments shall be specified herein by the respondent.

	Regular	Holiday	
Unarmed Security Guard	$21.05	$31.58	per hour/per guard
Rate paid to unarmed guard	$12.75	$19.13	per hour/per guard
Armed Security Guard	$28.05	$42.08	per hour/per guard
Rate paid to armed guard	$17.50	$26.25	per hour/per guard
Supervisor of Security	$33.45	$50.18	per hour/per supervisor
Escort / Courier	$30.00	$45.00	per hour/per guard
Traffic Guard	$21.90	$32.85	per hour/per guard

K. Special Events

	Regular	Holiday	
Unarmed Security Guard	$21.05	$36.84	per hour/per guard
Armed Security Guard	$28.05	$49.09	per hour/per guard
Supervisor of Security	$33.45	$58.54	per hour/per supervisor
Exhibit Monitor / Oversight	$21.05	$36.84	per hour/per guard

Registration / Entry Coordinator	$23.00	$40.25	per hour/per guard
Setup / Breakdown Personnel	$23.00	$40.25	per hour/per guard
Traffic Guard	$21.90	$38.33	per hour/per guard
Escort Staff / Patrol Building	$30.00	$52.50	per hour/per guard

L. Payment

1. Payment for services will be made monthly upon receipt of invoice from the contractor which documents the actual hours of services provided. Hours will be verified with sign-in sheets. Each security officer on duty shall sign in and sign out when reporting for duty and when leaving at the end of the workday. The contractor shall render monthly itemized invoices to the City for payment processing. Invoices should be submitted within 10 business days of the end of the previous month.

   a. Each itemized invoice shall be accompanied by a certified payroll with the printed name, title, date, and signature of each security guard to the City department where services were rendered. Invoices must include the following information:
      - Building name and address
      - Contract number
      - Name of security guard(s)
      - Hourly rate for each security guard
      - Hours worked for each security guard
      - Total hours (all security guards)
      - Copy of each site's sign-in sheet signed by guard(s) working at the job site.

   b. If information is missing, the City has the right to accept or reject the invoice(s). The City will not pay late fees for invoices not submitted correctly. The City will pay invoices within twenty (20) days.

   c. Payment will not be due until the services are rendered, and invoices have been approved by the using department. Invoices must be mailed to:

      City of Las Cruces
      Attention: Accounts Payable
      PO Box 20000
      Las Cruces, NM 88004

      Alternatively, invoices can be sent via e-mail to disbursements@las-cruces.org.

CITY OF LAS CRUCES

AMENDMENT NO. 5

RFP # 19-20-048 SECURITY GUARD SERVICES

This amendment, made this 13th day of July, 2023 by and between the CITY OF LAS CRUCES and Security Concepts, Inc., of 130 N. Solano Dr., Las Cruces, NM 88001.

WITNESSETH

WHEREAS, the parties desire to modify the terms and conditions of their original contract dated July 11, 2020, the parties hereby agree as set forth below:

The following provisions are added:

1. Effective July 1, 2023, rates are added for a dedicated patrol of Citywide locations, in the amount of $34.50 per hour plus NM GRT per dedicated patrol officer, as requested in the letter attached hereto as Exhibit A, and made part of this amendment.

Subject to the modifications set forth in this amendment, the above referenced original agreement dated July 11, 2020 between the parties is hereby ratified and confirmed.

IN WITNESS WHEREOF, the parties, through their authorized representatives, have affixed the signatures below.

SECURITY CONCEPTS, INC.

BY: _____
Michael Gonzales
Operations Manager

7-12-2023
Date

CITY OF LAS CRUCES

BY: _____
Alicia Hernandez
Purchasing Manager

7/13/2023
Date

APPROVED AS TO FORM

_____ 7/19/23
City Attorney

Revised: May 2023

Exhibit A

SECURITY CONCEPTS, INC.

PO Box 536
Las Cruces, NM 88004
(575) 526-4151

Request for amendment to contract # 19-20-048
Unarmed Security Services for City of Las Cruces

To: City of Las Cruces
Attn: Alicia Hernandez/Purchasing Manager
From: Security Concepts Inc.
Date: February 16, 2023

Ref: Request to add rate for a Dedicated Patrol
==========

Security Concepts Inc. is respectfully requesting an amendment to the contract to add the rate for a dedicated patrol of citywide locations.

Security Concepts is requesting an amendment to the contract to add an hourly rate of $34.50/hour (plus tax) per dedicated patrol officer checking citywide locations. This price is to cover the cost of providing a dedicated vehicle, equipment, insuring additional drivers and vehicles to meet the needs of the dedicated patrol for the City of Las Cruces.
There is currently not a rate for this type of service in the current contract. Security Concepts is very flexible in covering any needs that may arise for the City of Las Cruces and would just like to be compensated appropriately.

**Please note that this does not account for the mandatory minimum wage that will go into effect on January 1, 2024.

Security Concepts thanks you for your assistance in this matter. If you have any concerns, feel free to contact Mike Gonzales Jr. at your convenience at 575-526-4151.

SERVICE AGREEMENT
ANNUAL EXTENSION – YEAR 4 OF 5
RFP No. 19-20-048 Security Guard Services

Pursuant to Section 7, EXTENSION, CHANGES AND AMENDMENTS of the Security Guard Services Service Agreement (Agreement) dated July 1, 2020 between the City of Las Cruces (City) and Security Concepts, Inc. (Contractor), the City and Contractor agree to renew the Agreement for a period of one (1) year, to begin July 1, 2023 and terminate June 30, 2024. All other terms and conditions, including any amendments, of the Agreement remain the same.

AGREED:

SECURITY CONCEPTS, INC.

Signature — Date: 06/01/2023

MICHAEL GONZALES MANAGER
Printed Name/Title

CITY OF LAS CRUCES

Alicia Hernandez
Purchasing Manager — Date: 06.08.23

Please note that January 2024 min wage will be increasing. SCF will be also increasing our rates as of Jan 01, 2024 due to this mandatory increase

Thank you!!

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 6/8/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Charity Tout
Higginbotham Insurance Agency, Inc. 141 Roadrunner Parkway, Suite 109 Las Cruces NM 88011	PHONE (A/C, No, Ext): 817-349-2334 FAX (A/C, No): 817-347-6981 E-MAIL ADDRESS: CTout@higginbotham.net
License#: 2081754 SECUCON-01	
INSURED Security Concepts Inc. PO Box 536 Las Cruces NM 88004	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : New Mexico Employer's Assurance Company	13674
INSURER B : Lexington Insurance Company	19437
INSURER C : United Financial Casualty Company	11770
INSURER D : Axis Surplus Insurance Company	26620
INSURER E :	
INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 2129054269 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	X **COMMERCIAL GENERAL LIABILITY** CLAIMS-MADE X OCCUR X BI/PD Ded:$1,000 GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC OTHER:			11170590	2/21/2023	2/21/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG E&O	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 1,000,000
C	**AUTOMOBILE LIABILITY** ANY AUTO OWNED AUTOS ONLY X SCHEDULED AUTOS HIRED AUTOS ONLY NON-OWNED AUTOS ONLY			03128200	1/28/2023	1/28/2024	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
D	**UMBRELLA LIAB** X OCCUR X **EXCESS LIAB** CLAIMS-MADE DED RETENTION $			P-001-0008319552-02	2/21/2023	2/21/2024	EACH OCCURRENCE AGGREGATE	$ 3,000,000 $ 3,000,000
A	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		19445.126	12/31/2022	12/31/2023	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
B B	Excess Liability Professional Liability			11170591 11170590	2/21/2023 2/21/2023	2/21/2024 2/21/2024	Occ: $1,000,000 Limit: $1,000,000 Ded: $50,000	Agg: $1,000,000 Occ/Wrongful Act

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The General Liability policy includes a blanket automatic additional insured endorsement that provides additional insured status (Including Completed Ops) to the certificate holder only when there is a written contract between the named insured and the certificate holder that requires such status.

The General Liability and Workers Compensation policies include a blanket automatic waiver of subrogation endorsement that provides this feature only when there is a written contract between the named insured and the certificate holder that requires it.

The General Liability policy has a blanket Primary & Non-Contributory endorsement that affords that coverage to certificate holders only where there is a written contract between the Named Insured and the certificate holder that requires such status.
See Attached...

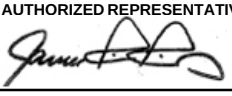
CERTIFICATE HOLDER

City of Las Cruces
PO Box 20000
Las Cruces NM 88004

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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AGENCY CUSTOMER ID: SECUCON-01

LOC #:

ADDITIONAL REMARKS SCHEDULE

AGENCY Higginbotham Insurance Agency, Inc.	**NAMED INSURED** Security Concepts Inc. PO Box 536 Las Cruces NM 88004
POLICY NUMBER	
CARRIER / **NAIC CODE**	**EFFECTIVE DATE:**

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: 25 **FORM TITLE:** CERTIFICATE OF LIABILITY INSURANCE

The General Liability policies include an endorsement providing that 30 days notice of cancellation will be furnished to the certificate holder when required by written contract.

The Excess Liability Policies are follow form.
City of Las Cruces are added as additional insured by endorsement on the General Liability policy.

The General Liability policy has been endorsed to provide a Waiver of Subrogation in favor of City of Las Cruces.

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WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY

New Mexico Employer's Assurance Company (Ed. 4-84)

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us.)

This agreement shall not operate directly or indirectly to benefit anyone not named in the Schedule.

Schedule

BLANKET WAIVER/ WORK LOCATION(S):

PER CONTRACT(S) ON FILE WITH EMPLOYER - APPLIES IN NEW MEXICO AND WHILE TEMPORARILY WORKING OUTSIDE THE STATE OF NEW MEXICO

SPECIFIC WAIVER(S)

NEW MEXICO AND WHILE TEMPORARILY WORKING OUTSIDE THE STATE OF NEW MEXICO

Company Name	Address	Waiver Contact	Job Description

Nothing in this endorsement contained shall be held to vary, alter, waive or extend any of the terms, conditions, agreements, or limitations of this policy other than as above stated. Nothing elsewhere in this policy shall be held to vary, alter, waive, or limit the terms, conditions, agreements or limitations of this endorsement.

This endorsement when attached to Policy No. 19445.125 issued to Security Concepts Inc shall be valid and shall form part of said policy. The effective date of this endorsement is 12/31/2021 12:01 A.M. Mountain Standard Time.

Date Issued: 12/03/2021

THE FOLLOWING SPACES ARE TO BE COMPLETED ONLY IF THIS ENDORSEMENT IS NOT ATTACHED TO THE POLICY WHEN ISSUED

Countersignature of Licensed Resident Agent _____

WC 00 03 13

ENDORSEMENT # 011

This endorsement, effective 12:01 AM 02/21/2023

Forms a part of policy no.: 011170590

Issued to: SECURITY CONCEPTS INC

By: LEXINGTON INSURANCE COMPANY

SCHEDULED ADDITIONAL INSURED ENDORSEMENT

This endorsement modifies insurance provided under the following:

GUARDSECURE® SECURITY RELATED GENERAL AND PROFESSIONAL LIABILITY POLICY

SCHEDULE

Name and Address Additional Insured Person or Organization:

1. Where required by Contract

2.

A. **Section II - Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, provided that: (i) you are required to include such person or organization as an additional insured on this policy by a written contract or written agreement in effect during this policy period and (ii) the written contract or written agreement is executed prior to the "occurrence" or "wrongful act".

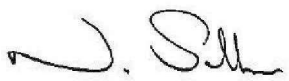
B. The insurance provided to the above described additional insured under this endorsement is limited as follows:

1. **COVERAGE A BODILY INJURY, PROPERTY DAMAGE AND PROFESSIONAL LIABILITY (SECTION I - COVERAGES)** only.
2. The scheduled person or organization is only an additional insured with respect to liability arising out of "your work" or your "professional services".
3. In the event that the Limits of Insurance provided by this policy exceed the Limits of Insurance required by the written contract or written agreement, the insurance provided by this endorsement shall be limited to the Limits of Insurance required by the written contract or written agreement. This endorsement shall not increase the Limits of Insurance shown in the Declarations pertaining to the coverage provided herein.
4. This insurance does not apply to "bodily injury", "property damage" or "professional liability" arising out of:
   a. "Your work" or your "professional services" unless you are required to provide such coverage by written contract or written agreement and then only for the period of time required by the written contract or written agreement and in no event beyond the expiration date of the policy; or

b. The sole negligence of the additional insured for its own acts or omissions or those of its employees or anyone else acting on its behalf.

5. Any coverage provided by this endorsement to an additional insured shall be excess over any other valid and collectible insurance available to the additional insured whether provided on a primary, excess, contingent or on any other basis, unless the written contract or written agreement with the additional insured specifically requires that this insurance be primary and non-contributory with any other insurance issued to the additional insured. In such case, this insurance shall be primary and non-contributory with any other insurance issued to the additional insured.

C. In accordance with the terms and conditions of the policy and as more fully explained in the policy, as soon as practicable, each additional insured must give us prompt notice of any "occurrence" or "wrongful act" which may result in a claim, forward all legal papers to us, cooperate in the defense of any actions, and otherwise comply with all of the policy's terms and conditions. Failure to comply with this provision may, at our option, result in the claim or "suit" being denied.



Authorized Representative

ENDORSEMENT # 022

This endorsement, effective 12:01 AM 02/21/2023

Forms a part of policy no.: 011170590

Issued to: SECURITY CONCEPTS INC

By: LEXINGTON INSURANCE COMPANY

ADDITIONAL INSURED - DESIGNATED PERSON OR ORGANIZATION

(Based on CG 2026 04/13)

This endorsement modifies insurance provided by the following:

COMMERCIAL GENERAL LIABILITY POLICY

SCHEDULE

Name of Additional Insured Person(s) or Organization(s)

City of Las Cruces

Information required to complete this Schedule, if not shown above, will be shown in the Declarations

A. **Section II - Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. In the performance of your ongoing operations; or
2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to **Section III - Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or

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2. Available under the applicable Limits of Insurance shown in the Declarations; whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations

All other terms and conditions of the policy remain the same.

Authorized Representative

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ENDORSEMENT # 012

This endorsement, effective 12:01 AM 02/21/2023

Forms a part of policy no.: 011170590

Issued to: SECURITY CONCEPTS INC

By: LEXINGTON INSURANCE COMPANY

PRIMARY/NON CONTRIBUTORY ENDORSEMENT

This endorsement modifies insurance provided by the policy:

Notwithstanding any other provision of the policy to the contrary, the insurance afforded by this policy for the benefit of the Additional Insured shall be primary insurance, but only with respect to any claim, loss or liability arising out of the Named Insured's operations; and any insurance maintained by the Additional Insured shall be non-contributing.

All other terms and conditions of the policy remain the same.

Authorized Representative OR
Countersignature (In states where applicable)

ENDORSEMENT # 013

This endorsement, effective 12:01 AM 02/21/2023

Forms a part of policy no.: 011170590

Issued to: SECURITY CONCEPTS INC

By: LEXINGTON INSURANCE COMPANY

WAIVER OF SUBROGATION ENDORSEMENT

This endorsement modifies insurance provided under the following:

GUARDSECURE® SECURITY RELATED GENERAL AND PROFESSIONAL LIABILITY POLICY

Paragraph **8.** of **SECTION VI - CONDITIONS** is deleted in its entirety and replaced with the following:

8. Transfer Of Rights Of Recovery Against Others To Us

If the insured has rights to recover all or part of any payment we have made under this policy, those rights are transferred to us. The insured must do nothing after loss to impair them. At our request, the insured will bring "suit" or transfer those rights to us and help us enforce them.

However, in the event of any payment under this policy for a loss for which you have waived the right of recovery in a written contract entered into prior to the loss, we shall also waive our right of recovery. This waiver shall only apply with respect to a loss arising out of operations required of you under such written contract in which you have waived your right of recovery.

All other terms and conditions of the policy remain the same.

Authorized Representative

ENDORSEMENT # 021

This endorsement, effective 12:01 AM 02/21/2023

Forms a part of policy no.: 011170590

Issued to: SECURITY CONCEPTS INC

By: LEXINGTON INSURANCE COMPANY

WAIVER OF SUBROGATION

This endorsement modifies insurance provided by the policy:

SCHEDULE

Name of Person or Organization

City of Las Cruces

In the event of a payment under this policy, we waive our right of subrogation against any person or organization shown in the schedule above where the insured has waived liability of such person or organization as part of a written contractual agreement between the insured and such person or organization entered into prior to the "occurrence" or offense.

All other terms and conditions of the policy remain the same.

Authorized Representative

AGENCY CUSTOMER ID: SECUCON-01

LOC #:

ADDITIONAL REMARKS SCHEDULE

AGENCY Higginbotham Insurance Agency, Inc.	**NAMED INSURED** Security Concepts Inc. PO Box 536 Las Cruces NM 88004
POLICY NUMBER	
CARRIER / **NAIC CODE**	**EFFECTIVE DATE:**

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: 25 **FORM TITLE:** CERTIFICATE OF LIABILITY INSURANCE

The General Liability policies include an endorsement providing that 30 days notice of cancellation will be furnished to the certificate holder when required by written contract.

The Excess Liability Policies are follow form.

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ENDORSEMENT # 020

This endorsement, effective 12:01 AM 02/21/2023

Forms a part of policy no.: 011170590

Issued to: SECURITY CONCEPTS INC

By: LEXINGTON INSURANCE COMPANY

AMENDATORY ENDORSEMENT

It is agreed that the following Endorsements are added to the policy.

Endorsement # 021- WAIVER OF SUBROGATION LX4277 (02/14)
Endorsement # 022 - ADDITIONAL INSURED - DESIGNATED PERSON OR ORGANIZATION LX43 09 (06/14)

All other terms and conditions of the policy remains the same.

LEXDOC021
LX0404

Authorized Representative OR
Countersignature (In states where applicable)

ENDORSEMENT # 021

This endorsement, effective 12:01 AM 02/21/2023

Forms a part of policy no.: 011170590

Issued to: SECURITY CONCEPTS INC

By: LEXINGTON INSURANCE COMPANY

WAIVER OF SUBROGATION

This endorsement modifies insurance provided by the policy:

SCHEDULE

Name of Person or Organization

City of Las Cruces

In the event of a payment under this policy, we waive our right of subrogation against any person or organization shown in the schedule above where the insured has waived liability of such person or organization as part of a written contractual agreement between the insured and such person or organization entered into prior to the "occurrence" or offense.

All other terms and conditions of the policy remain the same.

Authorized Representative

ENDORSEMENT # 022

This endorsement, effective 12:01 AM 02/21/2023

Forms a part of policy no.: 011170590

Issued to: SECURITY CONCEPTS INC

By: LEXINGTON INSURANCE COMPANY

ADDITIONAL INSURED - DESIGNATED PERSON OR ORGANIZATION

(Based on CG 2026 04/13)

This endorsement modifies insurance provided by the following:

COMMERCIAL GENERAL LIABILITY POLICY

SCHEDULE

Name of Additional Insured Person(s) or Organization(s)

City of Las Cruces

Information required to complete this Schedule, if not shown above, will be shown in the Declarations

A. **Section II** - **Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. In the performance of your ongoing operations; or

2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and

2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to **Section III** - **Limits Of Insurance**:

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or

Includes Copyrighted Information of the Insurance Services Offices, Inc., with its permission. All Rights Reserved.

2. Available under the applicable Limits of Insurance shown in the Declarations; whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations

All other terms and conditions of the policy remain the same.

Authorized Representative

HIGGINBOTHAM INS AGY
141 RDRUNNER PKWY 109
LAS CRUCES, NM 88011

PROGRESSIVE COMMERCIAL

Policy number: 03128200
Underwritten by:
United Financial Casualty Company
Insured:
SECURITY CONCEPTS INC
December 8, 2022
Policy Period: Jan 28, 2023 - Jan 28, 2024

SECURITY CONCEPTS INC
PO BOX 536
LAS CRUCES, NM 88004

Mailing Address
United Financial Casualty Company
PO Box 94739
Cleveland, OH 44101

1-800-444-4487
For customer service, 24 hours a day, 7 days a week

Additional insured endorsement

Name of Person or Organization

CITY OF LAS CRUCES
PO BOX 20000
LAS CRUCES, NM 88004

This endorsement modifies insurance provided under the commercial auto policy and any endorsements thereto affording liability coverage.

The person or organization named above is an **insured** with respect to such liability coverage as is afforded by the policy, but this insurance applies to said **insured** only as a person liable for the conduct of another **insured** and then only to the extent of that liability. **We** also agree with **you** that insurance provided by this endorsement will be primary for any power unit specifically described on the **Declarations Page** and showing liability coverage.

Limit of Liability	
Bodily Injury	Not applicable
Property Damage	Not applicable
Combined Liability	$1,000,000 each **accident**

All other terms, limits and provisions of this policy remain unchanged.

This endorsement applies to Policy Number: 03128200
Issued to (Name of Insured): SECURITY CONCEPTS INC

Effective date of endorsement: January 28, 2023 Policy expiration date: January 28, 2024

Form 1198 (07/16)

City of Las Cruces

AMENDMENT NO. 4

RFP # 19-20-048 SECURITY GUARD SERVICES

This amendment, made this 27th day of January, 2023 by and between the City Of Las Cruces and Security Concepts, Inc., of 130 N. Solano, Las Cruces, New Mexico 88001.

WITNESSETH

WHEREAS, the parties desire to modify the terms and conditions of their original contract dated July 11, 2020, the parties hereby agree as set forth below:

The following provisions are modified:

1. Revised rates, effective January 1, 2023 are $23.57 per hour for unarmed Level 1 guards; $26.35 per hour for armed Level 3 guards; and $27.55 per hour for supervisors. The mileage rate is increased to $0.625 per mile as requested in the letter attached hereto as Exhibit A, and made part of this amendment.

Subject to the modifications set forth in this amendment, the above referenced original agreement dated July 11, 2020 between the parties is hereby ratified and confirmed.

IN WITNESS WHEREOF, the parties, through their authorized representatives, have affixed the signatures below.

SECURITY CONCEPTS, INC.

BY: _____
Michael Gonzales
Operations Manager

01/26/2023
Date

CITY OF LAS CRUCES

BY: _____
Alicia Hernandez
Purchasing Manager

1/27/2023
Date

APPROVED AS TO FORM

_____ 1/26/2023
City Attorney

EXHIBIT "A"

SECURITY CONCEPTS, INC.

PO Box 536
Las Cruces, NM 88004
(575) 526-4151

Request for amendment to contract # 19-20-048
Unarmed Security Services for City of Las Cruces

To: City of Las Cruces
Attn: Chenyu "Alex" Liu Purchasing Manager
From: Security Concepts Inc.
Date: November 9, 2022

Ref: Mandatory Minimum Wage Increase/CONTRACT RATE
==========

Security Concepts Inc. is respectfully requesting an increase in the contract rate for Level 1, Level 3, Supervisor, and mileage. Due to the mandatory minimum wage increase effective on January 01, 2023.

Security Concepts is requesting an amendment to the contract to allow a 6.88% increase for level one unarmed security guards, level three-armed security guards, and supervisors. This increase will assist in the increased cost of paying all employees the new minimum wage rate and a cost of living increase.

Security Concepts is requesting an increase in hourly rate to the following:

Level 1-Unarmed Security Guards from $22.05/hour → $23.57/hour
Level 3-Armed Security Guards from $24.65/hour →$26.35/hour
Supervisor- from $25.78/hour →$27.55/hour
Mileage $0.58/mile →$0.625/ mile

**Please note that this does not account for the mandatory minimum wage that will go into effect on January 1, 2024.

Security Concepts thanks you for your assistance in this matter. If you have any concerns feel free to contact Mike Gonzales Jr. at your convenience at 575-526-4151.

City of Las Cruces

AMENDMENT NO. 3

RFP # 19-20-048 SECURITY GUARD SERVICES

This amendment, made this 29th day of November ~~July~~, 2022 by and between the CITY OF LAS CRUCES and SECURITY CONCEPTS, INC. of 130 N Solano Dr, Las Cruces, NM 88001.

WITNESSETH

WHEREAS, the parties desire to modify the terms and conditions of their original contract dated July 11, 2020, the parties hereby agree as set forth below:

The following provisions are added:

1. Revised rates, effective July 1, 2022, are $22.05 per hour for unarmed Level 1 guards; $24.65 per hour for armed Level 3 guards; and $25.78 per hour for supervisors. The mileage rate is increased to $0.585 per mile, as requested in the letter attached hereto as Exhibit A, and made part of this amendment.

Subject to the modifications set forth in this amendment, the above referenced original agreement dated July 11, 2020 between the parties is hereby ratified and confirmed.

IN WITNESS WHEREOF, the parties, through their authorized representatives, have affixed the signatures below.

SECURITY CONCEPTS, INC.

BY: _____
Mike Gonzales
Business Manager

08/09/2022
Date

CITY OF LAS CRUCES

BY: _____
~~Alfredo R. Pacheco~~ Alicia Hernandez
Interim Purchasing Manager

11/29/2022
Date

APPROVED AS TO FORM

_____
City Attorney

Revised: June 2022

EXHIBIT "A"

SECURITY CONCEPTS, INC.

PO Box 536
Las Cruces, NM 88004
(575) 526-4151

Request for amendment to contract # 19-20-048
Unarmed Security Services for City of Las Cruces

To: City of Las Cruces
Attn: Chenyu "Alex" Liu Purchasing Manager
From: Security Concepts Inc.
Date: June 27, 2022

Ref: Mandatory Paid Sick Leave/CONTRACT RATE
==========

Security Concepts Inc. is respectfully requesting an increase in the contract rate for Level 1, Level 3, Supervisor, and mileage. Due to the mandatory paid sick leave act effective on July 01, 2022 and the state mileage rate increase that took place on January 1, 2022.

Security Concepts is requesting an amendment to the contract to allow a 3.125% increase for level one unarmed security guards, level three-armed security guards, and supervisors. This increase will assist in the increased cost of paying all part-time and full-time employees a mandatory 64 hours per year of paid sick leave.

Security Concepts is requesting an increase in hourly rate to the following:

Level 1-Unarmed Security Guards from $21.38/hour → $22.05/hour
Level 3-Armed Security Guards from $23.90/hour →$24.65/hour
Supervisor- from $25.00/hour →$25.78/hour
Mileage $0.56/mile →$0.585/ mile

**Please note that this does not account for the mandatory minimum wage that will go into effect on January 1, 2023.

Security Concepts thanks you for your assistance in this matter. If you have any concerns feel free to contact Mike Gonzales Jr. at your convenience at 575-526-4151.

SERVICE AGREEMENT
ANNUAL EXTENSION – YEAR 3 OF 5
RFP No. 19-20-048 Security Guard Services

Pursuant to Section 7, EXTENSION, CHANGES AND AMENDMENTS of the Security Guard Services Service Agreement (Agreement) dated July 1, 2020 between the City of Las Cruces (City) and Security Concepts, Inc. (Contractor), the City and Contractor agree to renew the Agreement for a period of one (1) year, to begin July 1, 2022 and terminate June 30, 2023. All other terms and conditions, including any amendments, of the Agreement remain the same.

AGREED:

SECURITY CONCEPTS, INC.

Signature — Date: 6/30/22

MICHAEL GONZALES
Printed Name/Title
MANAGER

CITY OF LAS CRUCES

Alfredo R. Pacheco
Interim Purchasing Manager — Date: 06/30/22

City of Las Cruces

AMENDMENT NO. 2

RFP # 19-20-048 SECURITY GUARD SERVICES

This amendment, made this 30th day of September, 2021 by and between the CITY OF LAS CRUCES and SECURITY CONCEPTS, INC. of 130 N Solano Dr, Las Cruces, NM 88001.

WITNESSETH

WHEREAS, the parties desire to modify the terms and conditions of their original contract dated July 11, 2020 the parties hereby agree as set forth below:

The following provisions are added:

1. Revised rates, effective January 1, 2022, are $21.38 per hour for unarmed Level 1 guards; $23.90 per hour for armed Level 3 guards; and $25.00 per hour for armed supervisors. Additionally, if the New Mexico state mileage rate of $0.56 per mile, the mileage rate will be increased to the new state mileage rate, as requested in the letter attached hereto as Exhibit A, and made part of this agreement.

Subject to the modifications set forth in this amendment, the above referenced original agreement dated July 11, 2020 between the parties is hereby ratified and confirmed.

IN WITNESS WHEREOF, the parties, through their authorized representatives, have affixed the signatures below.

SECURITY CONCEPTS, INC.

BY: _____
Mike Gonzales
Business Manager

Sept 27, 2021
Date

CITY OF LAS CRUCES

BY: _____
Chenyu "Alex" Liu
Purchasing Manager

9/30/2021
Date

APPROVED AS TO FORM

_____
City Attorney

Revised: June 2019

Exhibit "A"

SECURITY CONCEPTS, INC.

PO Box 536
Las Cruces, NM 88004
(575) 526-4151

Request for Amendment to contract # 19-20-048
Security Services

To: City of Las Cruces
Attn: Chenyu "Alex" Liu- Purchasing Manager
From: Security Concepts Inc.
Date: September 13, 2021

Ref: MINIMUM WAGE INCREASE/CONTRACT RATE
==========

Security Concepts Inc. is respectfully requesting an increase in the contract rate for Level 1 & Level 3 security officers. In the bid Security Concepts makes note that the price quoted did not reflect any future minimum wage increases. The mandatory minimum wage will increase on January 01, 2022 from $10.50/hour to $11.50/hour. This is approximately a 9.5% increase.

Currently Security Concepts is charging the City of Las Cruces $19.20 per hour for level one guard(s). Security Concepts is requesting an amendment to the contract to allow an increase in the contracted wage to $21.38 per hour for unarmed level one guards assigned to the City of Las Cruces jobsites. And requesting for Armed level three guards to increase from $21.50 per hour to $23.90 per hour. In addition, we would like to request that the current Armed Supervisor Rate would increase from $21.50/hr to $25.00/hr. We have not received an increase on this rate since the start of the contract.

We are also requesting that if the state mileage rate of $0.56/mile should increase, that the rate would increase to the new state amount.

Security Concepts thank you for your assistance in this matter. If you have any concerns, feel free to contact Mike Gonzales Jr. at your convenience at 575-526-4151.

City of Las Cruces

AMENDMENT NO. 1

RFP # 19-20-048 SECURITY GUARD SERVICES

This amendment, made this 18th day of ~~July~~ August, 2021 by and between the CITY OF LAS CRUCES and SECURITY CONCEPTS, INC. of 130 N Solano Dr, Las Cruces, NM 88001.

WITNESSETH

WHEREAS, the parties desire to modify the terms and conditions of their original contract dated July 11, 2020, the parties hereby agree as set forth below:

The following provisions are added:

1. Revised rates, effective July 1, 2021, are $19.20 per hour for Level 1 guards, and $21.50 per hour for Level 3 guards; and mileage charges of $0.56 per mile are added for requested services to patrol City-wide parks and offices outside the nightly courtesy patrol services already being provided per the letter attached as Exhibit A and made a part of this agreement.

Subject to the modifications set forth in this amendment, the above referenced original agreement dated July 11, 2020 between the parties is hereby ratified and confirmed.

IN WITNESS WHEREOF, the parties, through their authorized representatives, have affixed the signatures below.

SECURITY CONCEPTS, INC.

BY: _____
Mike Gonzales
Business Manager

July 19, 2021
Date

CITY OF LAS CRUCES

BY: _____
Chenyu "Alex" Liu
Purchasing Manager

8/18/2021
Date

APPROVED AS TO FORM

_____
City Attorney

Revised: June 2019

Exhibit "A"

SECURITY CONCEPTS, INC.

PO Box 536
Las Cruces, NM 88004
(575) 526-4151

Request for Amendment to contract # 19-20-048
Security Services

To: City of Las Cruces
Attn: Chenyu "Alex" Liu- Purchasing Manager
From: Security Concepts Inc.
Date: April 30, 2021

Ref: MINIMUM WAGE INCREASE/CONTRACT RATE

Security Concepts Inc. is respectfully requesting an increase in the contract rate for Level 1 & Level 3 security officers. In the bid Security Concepts makes note that the price quoted did not reflect any future minimum wage increases. The mandatory minimum wage increased on January 01, 2021 from $10.25/hour to $10.50/hour. This is approximately a 2.4% increase.

Currently Security Concepts is charging the City of Las Cruces $18.75 per hour for level one guard(s). Security Concepts is requesting an amendment to the contract to allow an increase in the contracted wage to $19.20 per hour for unarmed level one guards assigned to the City of Las Cruces jobsites. And requesting for Armed level three guards to increase from $21.50 per hour to $22.02 per hour, this is approximately 2.4% increase.

We are also requesting an amendment to the contract to include any mileage for services requested to patrol city wide parks, city offices, etc. outside the nightly courtesy patrol services that are currently being provided to for city parks (8p-5:30a) where we check bathrooms and lock them nightly. We are requesting the state minimum of $0.56/mile to be added to the contract.

Security Concepts thank you for your assistance in this matter. If you have any concerns, feel free to contact Mike Gonzales Jr. at your convenience at 575-526-4151.

SERVICE AGREEMENT
ANNUAL EXTENSION – YEAR 2 OF 5
RFP No. 19-20-048 Security Guard Services

Pursuant to Section 7, EXTENSION, CHANGES AND AMENDMENTS of the Security Guard Services Service Agreement (Agreement) dated July 1, 2020 between the City of Las Cruces (City) and Security Concepts, Inc. (Contractor), the City and Contractor agree to renew the Agreement for a period of one (1) year, to begin July 1, 2021 and terminate June 30, 2022. All other terms and conditions, including any amendments, of the Agreement remain the same.

AGREED:

SECURITY CONCEPTS, INC.

Signature — Date: 5/4/21

MIKE GONZALES
Printed Name/Title
MANAGER

CITY OF LAS CRUCES

for Chenyu "Alex" Liu
Purchasing Manager — Date: 07.02.21

SERVICE AGREEMENT

THIS AGREEMENT made and entered into on this 11th day of July, 2020 by and between the City of Las Cruces, New Mexico, hereinafter called "CITY" and Security Concepts, Inc., of 130 N. Solano Dr., Las Cruces, NM 88001, hereinafter called "CONTRACTOR".

1. PROJECT DESCRIPTION
Security guard services to be provided on an as-needed basis. Various purchase orders will be issued according to the needs of City departments and Joint Power Agreement (JPA) agencies.

2. SCOPE OF SERVICES
In a satisfactory and proper manner, the CONTRACTOR shall perform SERVICES as proposed in response to the CITY'S RFP No.19-20-048 as set forth in Exhibit A, attached hereto and made a part of this Agreement.

The CONTRACTOR is authorized to extend the same terms and conditions of this Agreement to other governmental entities conditioned upon the procurement laws and regulations of those entities. The CITY shall not be a party nor have any liability relating to such extensions.

3. APPROPRIATIONS
The terms of this Agreement are contingent on sufficient appropriations and authorization being made by the City Council for the performance of this Agreement. If sufficient appropriations and authorizations are not made by the City Council, this Agreement shall terminate upon written notice given by the CITY to CONTRACTOR. The CITY'S decision as to whether sufficient appropriations and authorizations exist shall be accepted by CONTRACTOR and shall be final.

4. COMPENSATION
The CITY shall compensate CONTRACTOR for the performance of SERVICES under this Agreement an amount as proposed in response to the CITY'S RFP No. 19-20-048, plus applicable taxes. CONTRACTOR shall perform the SERVICES upon receipt of a purchase order or written Notice to Proceed from the CITY. The CITY cannot authorize costs to be incurred prior to such written Notice to Proceed.

CONTRACTOR is responsible for payment of State of New Mexico Gross Receipts Tax levied on the amounts payable under this Agreement. CONTRACTOR agrees to comply with all federal and state tax payments and report all items of gross receipts as income from the operations of its business.

5. DEVOTION OF ADEQUATE TIME
CONTRACTOR will devote the necessary hours each week to the performance of project that are required by the CITY, and it will serve the CITY, diligently and faithfully,

and according to its best ability in all respects and will promote the best interests of the CITY.

6. TERM AND SCHEDULE

This Agreement shall become effective on July 1, 2020 for a term of one (1) year through June 30, 2021 and has four (4) one-year renewable options to be exercised at the discretion of the CITY, upon mutual written consent. CONTRACTOR shall perform the SERVICES in accordance with the time set forth as agreed upon by the CITY and CONTRACTOR.

7. EXTENSIONS, CHANGES, AND AMENDMENTS

This Agreement shall not be extended, changed, or amended except by instrument in writing executed by the parties. The CITY shall not be liable for payment of any extra services nor shall CONTRACTOR be obligated to perform any extra services except upon such written agreement. Such written approval shall indicate the date said extension, change, or amendment is effective and shall be signed by the parties to this Agreement. In the event that the parties cannot reach agreement as to a particular change, the issue shall be resolved pursuant to Article 21.

8. CHANGES AND EXTRA SERVICES BY THE CITY

The CITY may make changes within the general scope of the SERVICES plus may also request CONTRACTOR to perform other extra services not incorporated within the Services set forth in this Agreement. If the CONTRACTOR is of the opinion that such change causes an increase or decrease in the cost and/or the time required for performing the changes or other services required by the CITY, CONTRACTOR shall so notify the CITY, of that fact within five (5) business work days from the date of receipt of change by the CITY. The CITY shall provide written response to the CONTRACTOR within five (5) business work days from the date of receipt of CONTRACTOR'S written notification.

9. CHANGES AND EXTRA SERVICES BY THE CONTRACTOR

In the event a condition is identified by the CONTRACTOR which, in the opinion of the CONTRACTOR, changes the services, costs, and/or time required for performance under this Agreement, the CONTRACTOR shall provide written notification to the CITY within five (5) business work days of such identification. The CITY shall respond in writing to such notification within five (5) business work days from the date of receipt of CONTRACTOR'S notification.

10. DELAYS

In the event that performance of SERVICES is delayed by causes beyond reasonable control of CONTRACTOR, and without the fault or negligence of CONTRACTOR, the time and total compensation for the performance of the SERVICES may be equitably adjusted by written agreement to reflect the extent of such delay. CONTRACTOR shall provide the CITY, with written notice of delay pursuant to Article 9 including therein a description of the delay and the steps contemplated or actually taken by

CONTRACTOR to mitigate the effect of such delay. The CITY will make the final determination as to reasonableness of delays.

11. TERMINATION

This Agreement may be terminated by either party hereto upon fifteen (15) calendar days written notice in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement through no fault of the terminating party. This Agreement may also be terminated by the CITY, for its convenience or because the PROJECT has been permanently abandoned, but only upon fifteen (15) calendar days written notice to CONTRACTOR.

In the event of termination, CONTRACTOR shall be compensated for all services performed and costs incurred up to the effective date of termination for which CONTRACTOR has not been previously compensated.

Upon receipt of notice of termination from the CITY, CONTRACTOR shall discontinue the SERVICES unless otherwise directed and upon final payment from the CITY, deliver to the CITY, the required number of copies of all data, drawings, reports, estimates, summaries, and such other information and materials as may have been accumulated by CONTRACTOR in the performance of this Agreement, whether completed or in process.

12. RECORDS AND AUDITS

CONTRACTOR will maintain records indicating dates, length of time, and services rendered. The CITY has the right to audit billings both before and after payment and contest any billing or portion thereof. Payment under this Agreement does not foreclose the CITY'S, right to recover excessive or illegal payments.

13. DISCLOSURE AND OWNERSHIP OF DOCUMENTS, PRODUCTS, DESIGN, ELECTRONIC FILES

All technical data, electronic files, and other written and oral information not in the public domain or not previously known, and all information, electronic files, and data obtained, developed, or supplied by the CITY, will be kept confidential and CONTRACTOR will not disclose to any other party, directly or indirectly, without the CITY'S, prior written consent unless required by lawful order.

All technical data, electronic files, products developed, operational parameters, blueprints, and other information and work of the CONTRACTOR shall be the sole property of the CITY, and shall be delivered to the CITY, when requested and at the end of the Agreement.

14. INDEPENDENT CONTRACTOR

CONTRACTOR represents that it has, or will secure, at its own expense, all personnel required in performing the SERVICES under this Agreement. Such personnel shall not be employees of, nor have any contractual relationship with the CITY, CONTRACTOR, consistent with its status as an independent contractor, further agrees that its personnel

will not hold themselves out as, nor claim to be officers or employees of the CITY, by reason of this Agreement.

To the extent that CONTRACTOR employs any employees, CONTRACTOR shall be solely responsible for providing its own form of insurance for its employees and in no event shall CONTRACTOR's employees be covered under any policy of the CITY.

CONTRACTOR'S retention hereunder is not exclusive. Subject to the terms and provisions of this Agreement: (i) CONTRACTOR is able, during the Term hereof, to perform services for other parties; and (ii) CONTRACTOR may perform for its own account other professional services outside the scope of this Agreement.

CONTRACTOR is and shall be an Independent Contractor and shall be responsible for the management of its business affairs. In the performance of the work under this Agreement, CONTRACTOR will at all times be acting and performing as an Independent Contractor, as that term is understood for federal and state law purposes, and not as an employee of the CITY. Without limitation upon the foregoing, CONTRACTOR shall not accrue sick leave, jury duty pay, retirement, insurance, bonding, welfare benefits, or any other benefits, which may or may not be afforded employees of the CITY. CONTRACTOR will not be treated as an employee for purposes of: Workers' Compensation benefits; the Federal Unemployment Tax Act; Social Security; other payroll taxes, federal or any state income tax withholding; or the employee benefit provisions described in the Internal Revenue Code of 1986, as amended. Neither the CITY, nor its agents or representatives, shall have the right to control or direct the manner, details or means by which CONTRACTOR accomplishes and performs its services. Nevertheless, CONTRACTOR shall be bound to fulfill the duties and responsibilities contained in the Agreement.

15. NO JOINT VENTURE OR PARTNERSHIP

Nothing contained in this Agreement shall create any partnership, association, joint venture, fiduciary or agency relationship between CONTRACTOR and CITY. Except as otherwise specifically set forth herein, neither CONTRACTOR nor CITY, shall be authorized or empowered to make any representation or commitment or to perform any act which shall be binding on the other unless expressly authorized or empowered in writing.

16. ASSIGNMENT

CONTRACTOR shall perform all the services under this Agreement and shall not assign any interest in this Agreement or transfer any interest in same or assign any claims for money due or to become due under this Agreement without the prior written consent of the CITY.

17. INSURANCE

CONTRACTOR shall obtain and maintain at least the following insurance at its own cost and expense during the life of this Agreement, and shall require Subcontractors, if any, to maintain the same insurance during the life of the subcontracted work:

1. General Liability Insurance
   a. $1,000,000 per occurrence / $2,000,000 aggregate
   b. Coverage must include premises and operations, and personal and advertising injury.
   c. The City of Las Cruces must be named as an Additional Insured for all coverages listed above on endorsements acceptable to the City.
   d. Coverage must be primary and non-contributory.
   e. Coverage must be per project or per location.
   f. Coverage must be on an occurrence form.
   g. Subrogation must be waived.
2. Commercial Auto Liability
   a. $1,000,000 per occurrence
   b. Coverage must be for “owned, leased, hired, and non-owned autos” or “any autos.”
3. Workers Compensation and Employers Liability
   a. Statutory Limits
   b. Employer liability – $1,000,000 each accident, $1,000,000 each employee by disease, $1,000,000 policy limit
   c. Subrogation must be waived.

Endorsements for additional insured coverage and waivers of subrogation must be provided as a condition of this Agreement and shall be noted on the certificate.

CONTRACTOR shall furnish the CITY with a certificate(s) of insurance showing CONTRACTOR and Subcontractors, if any, have complied with this Article. The CONTRACTOR shall provide insurance certificates before work is to start on the project and shall provide the CITY thirty (30) days written notification of cancellation of such policies.

18. INDEMNITY AND LIMITATION

CONTRACTOR shall indemnify, defend, and hold harmless the CITY, from and against any and all claims, suits, actions, judgments, demands, losses, costs, expenses, damages, and liability caused solely by, resulting solely from, or arising solely out of the negligent acts, errors, or omissions of CONTRACTOR, its officers, employees, agents, or representatives in the performance of SERVICES under this agreement.

19. APPLICABLE LAW

This Agreement and the rights and obligations of the parties shall be governed by and construed by the laws of the State of New Mexico applicable to Agreements between New Mexico parties made and performed in that state, without regard to conflicts of law principles. Venue shall be in the Third Judicial District, State of New Mexico.

CONTRACTOR shall abide and be governed by all applicable state law, CITY ordinances, and laws regarding the CONTRACTOR’S services or any work done pursuant to this Agreement.

20. BREACH
In the event CONTRACTOR breaches any obligation contained in this Agreement, prior to instituting any action or dispute resolution procedure, the CITY, shall give CONTRACTOR written notice of such breach. In the event CONTRACTOR fails to remedy the breach within five (5) working days of receiving such written notice, the CITY, at its sole discretion, without any obligation to do so and in addition to other remedies available under applicable law, may remedy CONTRACTOR'S breach and recover any and all costs and expenses in so doing from CONTRACTOR.

21. DISPUTE RESOLUTION
In the event that a dispute arises between CITY and CONTRACTOR under this Agreement or as a result of breach of this Agreement, the parties agree to act in good faith to attempt to resolve the dispute.

22. NOTIFICATION
All notices required or permitted under this Agreement shall be in writing and shall be deemed sufficiently served if served by Registered Mail addressed as follows:

TO CITY:	City of Las Cruces, PO Box 20000 Las Cruces, NM 88004 ATTENTION: Donny Prosise, Contract Analyst
With Copies to:	Purchasing Manager
TO CONTRACTOR:	Security Concepts, Inc. PO Box 536 Las Cruces, NM 88004-0536 ATTENTION: Michael Gonzales, Operations Manager

23. SCOPE OF AGREEMENT
This Agreement incorporates all of the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof and that all such covenants, agreements, and understandings have been merged into this written agreement. No prior agreement or understanding verbal or otherwise of the parties or their agents shall be valid or enforceable unless embodied in this agreement.

24. SEVERABILITY
The parties agree that each provision of this Agreement is severable and the invalidity or unenforceability of any one or more of the provisions of this Agreement shall not affect the validity or enforceability of any other provision of this Agreement, and this Agreement shall be construed in all respects as if such invalid or unenforceable provisions were omitted.

25. CONFLICT OF INTEREST

CONTRACTOR represents and warrants that CONTRACTOR has no business, professional, personal, or other interest, including, but not limited to, the representation of other clients, that would conflict in any manner or degree with the performance of its obligations under this Agreement. If any such actual or potential conflict of interest arises under this Agreement, CONTRACTOR shall immediately inform the CITY in writing of such conflict. If, in the reasonable judgement of the CITY, such conflict poses a conflict to and with the performance of CONTRACTOR'S obligations under this Agreement, or is otherwise a violation of the CITY'S current policy or ordinances, then the CITY may terminate the Agreement immediately upon written notice to CONTRACTOR; such termination of the Agreement shall be effective upon the receipt of such notice by CONTRACTOR.

SECURITY CONCEPTS, INC.

BY: _____
Michael Gonzales
Operations Manager

July 08, 2020
Date

CITY OF LAS CRUCES

BY: _____
Chenyu "Alex" Liu
Purchasing Manager

7/11/2020
Date

APPROVED AS TO FORM

for JLB 06/19/20
City Attorney

EXHIBIT A

SERVICES

A. Any escalation in contracted rates shall be mutually agreed upon. Rate terms may be re-negotiated for each contract to account for minimum wage increase and other inflationary adjustments.

B. The services to be provided shall consist of providing security guard services to patrol, protect and escort as required by the City. Security guard employees will be required to abide by all City policies and their amendments, to include federal, state, and local laws and regulations.

C. The City:

1. Reserves the right to require a performance bond on all awards.
2. Shall not accept responsibility for the security of the contractor's equipment if stolen or vandalized.
3. Reserves the right to request that any particular security guard not work on a City contract.

D. Contractor's Responsibilities:

1. Emergency Contact(s) may be required after-hours, on holidays and weekends. The contractor shall provide after-hours / emergency contact(s) prior to the commencement of the contract. An answering service is not acceptable.
2. Provide proof that the security guard has not been convicted of a felony or any crime involving the illegal use, carrying or possession of a dangerous weapon or any crime involving moral corruption.
3. Employ a minimum of one trained supervisor at all times.
4. Supervision – at all times, personnel shall be under the direction and control of contractor. In addition, supervisors may be requested to assist security forces to maintain appropriate span of control.
5. If necessary, reassign security guards among various facilities. The City shall notify the Security Supervisor in command.
6. Submit procedures for replacement of security guards and timelines for replacing security guards.
7. Problems/Issues – in the event there is a problem with the performance of security guard(s) on duty, the City shall notify the contractor. A decision regarding the appropriate resolution will be made depending on the individual circumstances. This may include requesting the employee not work at the City under this contract. The contractor is expected to report in writing to the designated liaison any corrective actions taken. If there are any problems experienced by the contractor that cannot be resolved by the designated liaison, they shall be reported to the City of Las Cruces Police Department.
8. Upon written direction by the City, setting forth reasonable cause, the contractor will remove from service under the awarded contract any of its employees or equipment.

9. All contracted security personnel will be oriented to and are responsible for being familiar with and adhering to the City's contracted security duties as outlined in this contract. The City requests that contractor does not change the personnel when at all possible. Security personnel are expected to be active participants in the Emergency Action Plan (EAP), including attending meetings, participating in fire / safety drills, or an actual emergency in which direction may come from City department liaisons or Las Cruces Police Department (LCPD) / Las Cruces Fire Department (LCFD) personnel. Security personnel may be responsible for ensuring that citizens do not enter buildings during an evacuation.
10. Be responsible for all training expenses and may not charge the City for time security employees are in training. Some of the training and equipment required to meet the security guard duties include but are not limited to firearms, capsicum-based sprays, batons, handcuffs, trauma-informed care, crisis intervention, active shooter response, unarmed self-defense, First Aid/CPR, defensive driving, traffic control and crowd management.
11. Provide to City a written security personnel schedule on a weekly basis, which depicts names of assigned personnel and times of shifts. Any deviation from this schedule shall be promptly reported to City staff. Monthly time sheets shall be provided with invoices for payment processing.
12. Do random drug testing by a certified laboratory according to Substance and Abuse and Mental Health Services Administration (SAMHSA), on security personnel that will be part of the City contract at the Contractor's expense. At the City's request, the results shall be provided if there is probable cause and the security guard on duty shall be removed and replaced immediately. The City shall not incur any additional costs pertaining to this provision.
13. Certify at the commencement of the contract that security employees have undergone a Criminal Offender Record Information (CORI) check within the preceding three months. The contractor shall disclose to the City Purchasing Manager any criminal and/or sex offender records or any crime involving moral corruption. The contractor is responsible for all costs at no additional charge to the City. Any new hires brought on after contract execution must undergo CORI checks before being posted on City property.
14. Remain in compliance with all federal, state, and local laws pertinent to security/law enforcement operation in effect during the contract period, including such laws going into effect by the NM Private Investigations Advisory Board.
15. Pay all salaries, taxes, fringe benefits, including but not limited to expenses of equipment and cost and maintenance of uniforms for its employees assigned to the contract.
16. Keep itself fully informed of all existing and future federal, state, county and municipal laws, orders, work rules, policies, procedures and regulations. This shall be inclusive of, but not limited to OSHA regulations and health codes, City, state and federal Wage and Hour laws, as well as those pertaining to affirmative action, equal opportunity and anti-discrimination as they pertain to persons engaged or employed in the workplace or to the materials and equipment used or employed in the work of all such orders and decrees of bodies or tribunals having jurisdiction or authority over same and all provisions required by law to be made part of this agreement which provisions are hereby incorporated by reference and made part hereof.

E. Security Guard Minimum Qualifications

All contracted guards shall:

1. be at least 21 years of age.
2. have a current driver's license.
3. behave in a professional and courteous manner, not use offensive language or behave in a loud, boisterous or offensive manner.
4. appear neat and clean, with no fraying or tears on uniforms.
5. wear full uniform, including badge and emblem / patches on jackets. If guards show up with half uniform and half civilian clothing, they will have to leave and be replaced with a uniformed security guard; guards that are not compliant with dress code will be sent home, and a replacement shall be called in at no cost to the City for the security guard that is not properly dressed.
6. have proper equipment to perform their duties, and for their own personal protection.
7. be trained and certified in first aid (including familiarity with automatic external defibrillator [AED] devices, and how to stop bleeding), cardio-pulmonary resuscitation (CPR), safety, public relations, mental health and crisis intervention, and fire safety.
8. be able to walk six out of eight hours, climb stairs and walk at least four hours continuously.
9. provide protection against unauthorized personnel on premises. Any violations shall be reported immediately to City staff on duty, or the designated site contact persons.
10. be able to physically and mentally perform the essential function of position, as described herein, with or without corrective aids.

F. Minimum Scope of Work, Duties and Responsibilities for Security Guards

1. Performance includes, but is not limited to the following:
   a. upon arrival, receive briefing from City personnel per department.
   b. ensure proper master key and / or security keycard management.
   c. maintain daily log sheets and submit them at the end of the shift, documenting any unusual activity that occurred during their shift.
   d. Security Supervisor shall make a quality inspection of work sites and submit a report of the guards' performance throughout the shift, both inside and outside of buildings. The report shall be submitted to designated City staff on a monthly basis, along with the time sheets per site.
   e. monitor and control large crowds, if necessary.
   f. keep unauthorized personnel out of the building; if necessary, call LCPD and provide a police report for the record.
   g. respond to rowdy or abusive clients, and escort them out of the building(s);
   h. if necessary, control and direct traffic at a highly utilized crosswalk, and enforce traffic and parking regulations as directed.
   i. escort staff to their own vehicles upon request.
   j. remain on the premises, including breaks and lunch, unless notifying City staff and calling in a replacement to relieve personnel without any interruptions to their duties. Guards shall call in for immediate replacement so that the premises are covered.
   k. open and close doors and gates.
   l. monitor gyms, wells, parking lots, facilities and buildings while on duty.
   m. be engaged while on duty, and refrain from reading newspapers, books, et cetera; being on the phone; or using music devices, et cetera, during working hours.
   n. refrain from receiving personal visits or phone calls from friends or relatives while on duty unless it is an emergency; when a personal phone call is received, the call shall remain short and discreet.

o. limit fraternization with City staff and clients.

2. Other Duties

a. Regularly scheduled uniformed security guards to patrol city facilities.
b. Emergency and non-emergency traffic control, and crowd management at recreation centers and gyms.
c. Walk patrol – walk around City facilities.
d. Stationary post may be a fixed position or a walking patrol reporting directly to a facility administrator.
e. Vehicle patrol:
    1. Protect / safeguard City sites and property during weekdays, weekends, holidays, and other times deemed necessary by the City. Patrol hours may be changed due to security issues, needs, requirements and at the discretion of the City. Contractor shall be able to respond to "emergency" or unscheduled requirements within two hours of notification.
    2. Vehicular and walking security service shall check facilities, water wells and/or any other site deemed necessary by the city using a random, non-routine pattern or pre-determined sequence.
    3. Vehicular patrols shall conduct at least one physical walk through each building, and parking lots while on duty either day or night.
    4. Upon discovery of burglary, vandalism, etc., patrols will secure the area, and notify the LCPD (by calling 911), and the City point of contact.
    5. If there are alarms that occur during patrol, the patrol will respond to the alarm as part of the guard's duty.
f. Other duties as assigned – requirement will vary depending on need.

G. Uniforms

1. Uniforms shall be consistent with the requirements of the City (specific to the role being performed).
2. All contracted personnel shall wear a uniform while in performance of duties.
3. Uniforms are to be provided by the contractor, with the following stipulations:

a. <u>All Security</u>
- Shall be clean and neat in appearance at the start of each shift.
- Shall include shoulder patches, embroidery and / or silk screening that clearly state "Security" in letters at least one inch tall on each shoulder / sleeve.
- Not contain the word "Police" anywhere.
- Name tag shall be affixed to the uniform containing, at a minimum, the employee's first initial and last name.
- Headgear shall be standardized and professional looking, if worn.
- Equipment shall include, but is not limited to, a flashlight, handcuffs, capsicum-based personal defense spray and/or a collapsible baton.
- Shall be able to accommodate a two-way radio / walkie-talkie issued by the contractor at no extra charge to the City.
- Must be able to accommodate a traffic vest provided by the contractor.
- Shall not contain a City logo or any reference to the City.

b. <u>Armed Security</u>

- All firearms shall be kept secured in a Threat Level II or better holster.
- Firearms shall be visible at all times and comply with LCPD standards.
- Shall be “State-certified weapons trained” – certification of weapons training to be provided by contractor upon request.
- Uniforms shall also comply with the requirements of “All Security” in G.3.a. above.

H. Firearms / Ammunition

1. Officers may be issued a contractor-owned weapon to be used as a primary firearm or may purchase a weapon at his/her own expense to be used as a primary and/or secondary firearm. Personally-owned firearms shall comply with all provisions of this section.

2. The primary firearm shall be a semi-automatic pistol, having a three (3) to six (6) inch barrel and a minimum magazine capacity of six (6) rounds. Authorized primary firearms calibers are:

   a. 9mm
   b. .40 S&W
   c. .45 ACP

3. Rail-mounted, LCPD-approved tactical flashlights are authorized.

4. Revolvers are not authorized as primary firearms.

5. Primary firearms are subject to inspection at any time for operability.

6. Slide-mounted, non-magnified red dot optics are authorized when LCPD-approved.

7. Only factory-manufactured ammunition approved by the Firearms Training Unit (FTU) shall be used in firearms carried in a law enforcement capacity whether on or off duty. Service (duty) ammunition shall have jacketed hollow-point, jacketed soft-point, or polymer tipped bullets. Full metal jacketed ammunition is not authorized except for training and qualification purposes.

8. The FTU may authorize specialty ammunition for personnel specifically trained in its use, e.g. tactical bonded ammunition, et cetera.

9. Make and model of firearms must be approved by the LCPD FTU in addition to the LCPD General Orders described above.

I. Hours

1. Respondents shall be able to comply with the hours of security services requested, which will be for 365 days, 24 hours per day on an as-needed basis. There are no exact hours for any of the locations. Respondents provide an hourly rate in their cost proposal. After contract award, the City departments will determine how many hours are needed for their locations.

2. Normal business hours are 8:00am to 5:00pm, and occasionally weekends, excluding City holidays. There may be requirements or alternate schedules which require evening, weekend, holiday and overtime work. Weekend work shall be defined as Saturday and Sunday during the same week. Weekend or holiday work shall not be considered overtime unless in excess of forty (40) hours worked.

3. Scheduling of contract security shall be coordinated by the designated City liaison. Notice of needs shall be provided in writing at least fourteen (14) days in advance of the requested service date(s), absent an emergency. This notice will contain information regarding the number and type of personnel requested, the date(s) and time of service, the nature of the event / duty, and any other pertinent information necessary. If staffing requests cannot be met, the contractor shall notify the designated liaison at least seven working days in advance of the requested service so alternate arrangements can be made. Requested services may be done on a per-shift basis or may be of a longer duration (such as a week or month of service with set hours), depending on need.

4. The respondent(s) agree to compensate employees in accordance with the requirements of the Fair Labor Standards Act, as amended, New Mexico State Law and the New Mexico Workers' Compensation Act as amended, as well as City minimum wage ordinances.

5. Penalties: A minimum penalty per hour will be assessed by the City to the contractor for all no-shows at the contracted hourly rate.

J. Rate schedule: Rates apply for regularly scheduled, ongoing assignments. Any additional rate for one-time or occasional assignments shall be specified herein by the respondent.

	Regular	Holiday	
Unarmed Security Guard	$18.75	$28.13	per hour/per guard
Rate paid to unarmed guard	$10.25-11.00	$15.38-16.50	per hour/per guard
Armed Security Guard	$21.50	$32.25	per hour/per guard
Rate paid to armed guard	$11.50-12.00	$17.25-18.00	per hour/per guard
Supervisor of Security	$21.50	$32.25	per hour/per supervisor
Escort / Courier	$18.50	$27.75	per hour/per guard
Traffic Guard	$18.50	$27.75	per hour/per guard

K. Special Events

	Regular	Holiday	
Unarmed Security Guard	$18.75	$28.13	per hour/per guard
Armed Security Guard	$21.50	$32.25	per hour/per guard
Supervisor of Security	$21.50	$32.25	per hour/per supervisor

Exhibit Monitor / Oversight	$18.75	$28.13	per hour/per guard
Registration / Entry Coordinator	$18.75	$28.13	per hour/per guard
Setup / Breakdown Personnel	$18.75	$28.13	per hour/per guard
Traffic Guard	$18.75	$28.13	per hour/per guard
Escort Staff / Patrol Building	$18.75	$28.13	per hour/per guard

L. Payment

1. Payment for services will be made monthly upon receipt of invoice from the contractor which documents the actual hours of services provided. Hours will be verified with sign-in sheets. Each security officer on duty shall sign in and sign out when reporting for duty and when leaving at the end of the workday. The contractor shall render monthly itemized invoices to the City for payment processing. Invoices should be submitted within 10 business days of the end of the previous month.

   a. Each itemized invoice shall be accompanied by a certified payroll with the printed name, title, date, and signature of each security guard to the City department where services were rendered. Invoices must include the following information:
      - Building name and address
      - Contract number
      - Name of security guard(s)
      - Hourly rate for each security guard
      - Hours worked for each security guard
      - Total hours (all security guards)
      - Copy of each site's sign-in sheet signed by guard(s) working at the job site.

   b. If information is missing, the City has the right to accept or reject the invoice(s). The City will not pay late fees for invoices not submitted correctly. The City will pay invoices within twenty (20) days.

   c. Payment will not be due until the services are rendered, and invoices have been approved by the using department. Invoices must be mailed to:

      City of Las Cruces
      Attention: Accounts Payable
      PO Box 20000
      Las Cruces, NM 88004

      Alternatively, invoices can be sent via e-mail to disbursements@las-cruces.org.

24-074

Type of Action:
☒ **Resolution**
☐ **Ordinance**
☐ **TIDD Resolution**

City Council Action and Executive Summary

District:	☒ 1 ☒ 2 ☒ 3 ☒ 4 ☒ 5 ☒ 6 ☐ N/A		
1st Reading:		**Adopted:**	January 16, 2024
Drafter:	Rocio Gamboa	**Department:**	Financial Services
Program:	Budget	**Line of Business:**	Fiscal Management

Title: **A RESOLUTION APPROVING AN AMENDMENT TO THE CITY OF LAS CRUCES (CITY) TO ACCEPT SECOND QUARTER BUDGET ADJUSTMENTS FOR VARIOUS CITY DEPARTMENTS THROUGH AN AMENDMENT TO THE CITY'S ADOPTED FY2023-2024 BUDGET, AND THE FY2024 CAPITAL IMPROVEMENT PLAN (CIP).**

TYPE OF ACTION: ☒ **Administrative** ☐ **Legislative** ☐ **Quasi-Judicial**

PURPOSE(S) OF ACTION:

To request various budget adjustments for compliance and operational needs of the City.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

City staff has prepared the second quarter budget adjustments for the fiscal year starting July 1, 2023, through June 30, 2024. Adjustments include funding for supplies, services, equipment, and projects to meet the demands of a growing community and to align budgets for effective and efficient City of Las Cruces operations.

The FY2023 Annual Comprehensive Financial Report (ACFR) was adopted on January 16, 2023, by Resolution with audited information. Exhibit "A", All Funds Summary, documents the audited beginning balances for FY2024. Exhibit "B" is the fund summary for various funds and departments.

The budget adjustments proposed within this Resolution will not deplete the City's 2/12ths reserve requirement for the General Fund.

SUPPORT INFORMATION:

Exhibit "A" - All Funds Summary
Exhibit "B" - Funds Summaries
Exhibit "C" - FY24 CIP
Attachment "A" -Budget Adjustments

PLAN(S):

None

COMMITTEE/BOARD REVIEW:

None

DOES THIS AMEND THE BUDGET?:

☒ Yes

☐ No

BUDGET / FISCAL IMPACT:

BUDGETED AMOUNT: Various **AVAILABLE AMOUNT:** Various **EXPENDITURE AMOUNT:** Various

Funding Source(s):
Various

Overall Budget Impact:
Please refer to Exhibit "A" Fund Summary

Does this action amend the Capital Improvement Plan (CIP)?

☒ Yes

☐ No

Does this action align with Elevate Las Cruces?

☒ Yes

☐ No

OPTIONS / ALTERNATIVES:

1. Vote “Yes”; this will approve the Resolution and accept the second quarter budget adjustments as presented and will adjust the City’s FY2024 budget and Capital Improvement Plan (CIP).
2. Vote “No”; this will not approve the Resolution nor accept the second quarter budget adjustments as presented and will not adjust the City’s FY2024 budget and Capital Improvement Plan.
3. Vote to “Amend”; this may delay the process of spending the funds within the predetermined funding schedule and requires direction to staff.
4. Vote to “Table”; this will impact the City’s ability to utilize funds and may impact programs and services.

REFERENCE INFORMATION:

Attachment "A" Budget Adjustment Summary

RESOLUTION 24-074

A RESOLUTION APPROVING AN AMENDMENT TO THE CITY OF LAS CRUCES (CITY) TO ACCEPT SECOND QUARTER BUDGET ADJUSTMENTS FOR VARIOUS CITY DEPARTMENTS THROUGH AN AMENDMENT TO THE CITY'S ADOPTED FY2023-2024 BUDGET, AND THE FY2024 CAPITAL IMPROVEMENT PLAN (CIP).

The City Council is informed that:

WHEREAS, City staff members have prepared the second quarter budget adjustment for the fiscal year starting July 1, 2023 through June 30, 2024; and

WHEREAS, the second quarter budget adjustment includes audited beginning balances as approved by the FY2023 Comprehensive Annual Financial Report and various budget adjustments for supplies, services, equipment, and projects to meet the demands of a growing community and to align budgets for effective and efficient City of Las Cruces operations; and

WHEREAS, this adjustment will not deplete the General Fund 2/12ths reserve requirement.

NOW, THEREFORE, Be it Resolved by the Governing Body of the City of Las Cruces:

(I)

THAT the All Fund Summary with audited beginning balance adjustments as indicated in Exhibit "A", attached hereto and made a part of this Resolution, are hereby approved.

(II)

THAT the FY2024 Second Quarter budget adjustments as indicated in Exhibit "B", attached hereto and made a part of this Resolution, are hereby approved.

(III)

THAT the FY2024 Capital Improvement Plan, is hereby amended as outlined in Exhibit "C", attached hereto and made a part of this Resolution, are hereby approved.

(IV)

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

DONE AND APPROVED this day of

APPROVED

_____

ATTEST:

_____

Moved by:

Seconded by:

AYES

NAYS

ALL FUNDS SUMMARY

FISCAL YEAR 2024 MIDYEAR ADJUSTMENTS

January 16, 2024

FUND #	Fund Name	Adopted Beginning Balance	Beginning Balance Adjustments	New Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance	Mid Year Adjustments	Adjusted Budget
GENERAL FUNDS												
1000	GENERAL FUND	$64,287,294	($1,061,766)	$63,225,528	$138,743,132	($149,998,170)	($19,172,549)	$32,797,941	($25,315,642)	$7,482,299	(345,672.00)	$7,136,627
1001	PAYROLL CLEARING	$1,904	($1,904)	$0	$0	$0	$0	$0		$0		$0
1030	ECONOMIC DEVELOPMENT	$1,317,841	$36,542	$1,354,383	$0	($537,418)	$0	$816,964		$816,964		$816,964
1200	VEHICLE ACQUISITION	$663,765	$310,080	$973,845	$0	($3,449,777)	$2,835,013	$359,081		$359,081		$359,081
1400	FACILITIES MAINTENANCE	$1,561,222	($256,988)	$1,304,234	$2,100	($1,688,322)	$125,000	($256,988)		($256,988)	256,988.00	($0)
1500	HHR CONTINGENCY	$10,548,762	$3,418,850	$13,967,612	$14,640,868	($1,750,000)	($18,317,582)	$8,540,898		$8,540,898	($1,325,244)	$7,215,654
GENERAL FUNDS Total		**$78,380,787**	**$2,444,815**	**$80,825,602**	**$153,386,100**	**($157,423,688)**	**($34,530,117)**	**$42,257,896**	**($25,315,642)**	**$16,942,254**	**($1,413,928)**	**$15,528,326**
SPECIAL REVENUE FUNDS												
2000	HUD COMMUNITY DEVELOPMENT	$525,733	($463,214)	$62,519	$6,683,075	($6,687,842)	$0	$57,752		$57,752		$57,752
2013	AFFORDABLE HOUSING TRUST	$1,300,477	$689,200	$1,989,677	$0	($792,907)	$0	$1,196,770		$1,196,770		$1,196,770
2100	SPECIAL REVENUE REIMB GRANTS	$698,496	($698,496)	$0	$28,423,648	($28,433,561)	$0	($9,913)		($9,913)	9,913.00	$0
2130	RECREATION PROJECTS	$102,886	$2,537	$105,423	$10,000	($50,000)	$0	$65,423		$65,423		$65,423
2300	FIRE FUND	$316,275	($0)	$316,275	$2,094,253	($2,091,015)	$0	$319,512		$319,512	($3,237)	$316,275
2303	EMERGENCY MEDICAL SERVICES	$164	($0)	$164	$20,000	($20,000)	$0	$164		$164	$0	$164
2401	POLICE PROTECTION FUND	$0	$0	$0	$414,500	($425,786)	$0	($11,286)		($11,286)	11,286	$0
2421	DWI PREVENTION	$9,592	$2,551	$12,143	$10,000	($10,000)	$0	$12,143		$12,143		$12,143
2423	TRAFFIC SAFETY EDUCATION	$10,796	$6,573	$17,369	$10,316	($20,316)	$0	$7,369		$7,369		$7,369
2440	PRISONER CARE	$1,708,069	($1,400,330)	$307,739	$0	($750,000)	$1,000,000	$557,739		$557,739		$557,739
2450	PUBLIC SAFETY IMPACT FEE	$353,482	$34,859	$388,341	$550,000	$0	($729,531)	$208,810		$208,810		$208,810
2472	VEHICLE FORFEITURE	$105,144	$1,107	$106,251	$0	($5,200)	$0	$101,051		$101,051		$101,051
2490	JUDICIAL EDUCATION	$3,263	$1,395	$4,658	$10,000	($10,000)	$0	$4,658		$4,658		$4,658
2491	COURT AUTOMATION	$425,536	$27,684	$453,220	$41,000	($113,100)	$0	$381,120		$381,120		$381,120
2650	FLOOD CONTROL OPERATIONS	$419,244	$138,770	$558,014	$5,557,369	($3,143,671)	($2,151,403)	$820,309		$820,309		$820,309
2700	HEALTH CARE SERVICES MMC LEASE	$5,608,324	($4,077,863)	$1,530,461	$0	($1,172,754)	$0	$357,707		$357,707		$357,707
2705	TELSHOR FACILITY	$45,111,761	($6,533,191)	$38,578,570	$0	($6,456,000)	($870,618)	$31,251,952		$31,251,952		$31,251,952
2710	CONVENTION & VISITORS BUREAU	$3,782,433	$145,286	$3,927,719	$3,063,973	($3,143,138)	$0	$3,848,553		$3,848,553	(661,893.00)	$3,186,660
2715	DOWNTOWN REVITALIZATION	$49,643	$1,051	$50,694	$0	$0	$0	$50,694		$50,694		$50,694
2770	VALLEY VIEW HESKE GARDEN	$160,246	$3,681	$163,927	$0	($5,000)	$0	$158,927		$158,927		$158,927
2780	GRIGGS WALNUT PLUME REMED	$5,275,487	$716,166	$5,991,653	$218,324	($1,458,178)	$400,000	$5,151,799		$5,151,799		$5,151,799
2790	ALARM FEES AND FINES	$1,540	($1,540)	$0	$0	$0	$0	$0		$0		$0
2805	ENVIRONMENTAL GROSS REC TAX	$139,167	$84,507	$223,674	$200,000	($247,000)	$0	$176,674		$176,674		$176,674
2810	GAS TAX	$2,659,008	$254,719	$2,913,727	$2,002,450	($2,866,537)	($444,413)	$1,605,227		$1,605,227		$1,605,227
2815	TIDD DEDICATED REVENUES	$9,798,977	$753,568	$10,552,545	$5,330,200	($955,000)	($9,015,501)	$5,912,244		$5,912,244		$5,912,244
2825	LAS CRUCES CONVENTION CTR FEES	$240,478	$438,896	$679,374	$1,400,000	($525,000)	($1,111,106)	$443,268		$443,268		$443,268
SPECIAL REVENUE FUNDS Total		**$78,806,221**	**($9,872,084)**	**$68,934,137**	$56,039,107	**($59,382,006)**	**($12,922,572)**	**$52,668,666**	$0	**$52,668,666**	**($643,931)**	**$52,024,735**
Debt Funds												
3225	2016 FLOOD CONTROL	$58,691	$5,453	$64,144	$0	($322,200)	$321,034	$62,978		$62,978	$249,725	$312,703
3226	2017 SSGRT FAC & STREETS DS	$98,033	$11,888	$109,921	$0	($799,800)	$797,113	$107,234		$107,234		$107,234
3275	2010A MGRT STREET DS	$15,810	$339	$16,149	$0	$0	$0	$16,149		$16,149		$16,149
3277	2010B MGRT FLOOD CTL DS	$5,732	$123	$5,855	$0	$0	$0	$5,855		$5,855		$5,855
3280	2010 SSGRT CONVENTION CTR DS	$420,943	$23,746	$444,689	$0	($1,111,457)	$1,111,106	$444,338		$444,338		$444,338
3281	2010 SSGRT CONV CENTER RESERVE	$3,370	$0	$3,370	$0	$0	$0	$3,370		$3,370		$3,370
3282	2011 GRT FAC DEBT SERVICE	$31,643	$17,365	$49,008	$0	$0	$1,042,365	$1,091,373		$1,091,373		$1,091,373
3284	2011 GRT FAC DEBT SERVICE	$150	$4	$154	$0	$0	$0	$154		$154		$154

FUND #	Fund Name	Adopted Beginning Balance	Beginning Balance Adjustments	New Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance	Mid Year Adjustments	Adjusted Budget
3286	2014 SSGRT E. MESA FACILITY DS	$117,176	$15,823	$132,999	$0	($968,850)	$966,975	$131,124		$131,124		$131,124
3288	2014 MGRT STREETS DS	$85,413	$8,462	$93,875	$0	($521,219)	$520,094	$92,750		$92,750		$92,750
3290	2014 MGRT FLOOD PROJECTS	$14,606	$2,087	$16,693	$0	($123,600)	$113,300	$6,393		$6,393		$6,393
3292	2015 GRT BOND REFUNDING	$120,588	$14,912	$135,500	$0	($1,201,588)	$1,201,371	$135,283		$135,283		$135,283
3293	2015A HOLD HARMLESS DS	$157,036	$19,314	$176,350	$0	($1,602,275)	$1,602,400	$176,475		$176,475		$176,475
3294	2015B HOLD HARMLESS DS	$32,918	$3,626	$36,544	$0	($295,979)	$295,921	$36,486		$36,486		$36,486
3295	2016 VAD BONDS	$772,118	$650,233	$1,422,351	$1,071,352	($1,547,479)	$0	$946,224		$946,224		$946,224
3510	2019 GO BOND DS	$7,153,370	$1,303,003	$8,456,373	$5,684,973	($5,649,142)	$0	$8,492,204		$8,492,204		$8,492,204
3616	2022 NMFA FIRE DS	$44,335	$4,085	$48,420	$0	($532,032)	$531,793	$48,181		$48,181		$48,181
3617	NMFA LOANS DSF	$9,429	$8,412	$17,841	$0	$0	$534,206	$552,047		$552,047		$552,047
3618	2008 NMFA GRIGGS WLNT PLUME DS	$571,797	$11,432	$583,229	$2,243	($93,042)	$92,645	$585,075		$585,075		$585,075
3619	2018 HHGRT DS	$108,530	$19,623	$128,153	$0	($1,251,771)	$1,251,774	$128,156		$128,156		$128,156
3620	2020A NMFA FACILITY SSGRT	$89,869	$9,857	$99,726	$0	($1,065,000)	$1,061,917	$96,643		$96,643		$96,643
3621	2020B NMFA FACILITIES ESP	$36,705	$5,422	$42,127	$0	($432,000)	$433,063	$43,190		$43,190		$43,190
3623	2008 NMFA PARKING DECK DS	$10,219	$218	$10,437	$0	$0	$0	$10,437		$10,437		$10,437
3624	2018 GAS DSF	$61,080	$8,228	$69,308	$0	($399,538)	$399,499	$69,269		$69,269		$69,269
3625	2010 NMFA FIRE APPARATUS	$5,522	$115	$5,637	$0	$0	$0	$5,637		$5,637		$5,637
3626	2011 NMFA FIRE APPARATUS	$2,648	$56	$2,704	$0	$0	$0	$2,704		$2,704		$2,704
3628	2012 NMFA REFUNDING	$4,054	$86	$4,140	$0	$0	$0	$4,140		$4,140		$4,140
3630	2014 NMFA SCSWA REFUNDING DS	$239,923	$194,876	$434,799	$0	($185,541)	$0	$249,258		$249,258		$249,258
3631	2014 NMFA FIRE APPARATUS DS	$6,661	$155	$6,816	$0	$0	$0	$6,816		$6,816		$6,816
3632	2017 NMFA STREETS DS	$118,181	$68,000	$186,181	$0	($295,235)	$295,242	$186,188		$186,188		$186,188
3633	18 NMFA FIRE	$49,763	$9,427	$59,190	$0	($224,173)	$224,173	$59,190		$59,190		$59,190
3634	2020 NMFA STREETS	$22,955	$22,002	$44,957	$0	($256,156)	$255,925	$44,726		$44,726		$44,726
3635	2020 NMFA FLOOD	$17,329	$16,027	$33,356	$0	($194,790)	$194,612	$33,178		$33,178		$33,178
3810	HUD SECTION 108 LOAN-MONAS	$12,243	$0	$12,243	$0	($153,130)	$153,130	$12,243		$12,243		$12,243
Debt Funds Total		**$10,498,841**	**$2,454,398**	**$12,953,239**	$6,758,568	**($19,225,997)**	**$13,399,658**	**$13,885,468**	$0	**$13,885,468**	**$249,725**	**$14,135,193**
Capital Funds												
4005	COMMUNITY INVESTMENT PROJECTS	$1,244,380	$781,898	$2,026,278	$15,000	($1,259,381)	$0	$781,897		$781,897	($570,177)	$211,720
4028	2011 GRT FACILITIES	$12,700,000	$7,481	$12,707,481	$0	($12,700,000)	$0	$7,481		$7,481		$7,481
4030	2016 FLOOD PROJECT	$236,966	$9,897	$246,863	$1,225	$0	$0	$248,088		$248,088	($248,088)	$0
4031	2017 FACILITIES PROJECT	$514,972	($145,609)	$369,363	$15,000	($363,491)	$0	$20,872		$20,872		$20,872
4032	2018 HHGRT PUBLIC WORKS	$375,081	$31,703	$406,784	$10,700	$0	$0	$417,484		$417,484		$417,484
4100	CAPITAL PROJECTS REIMB GRANTS	($0)	$0	$0	$23,441,345	($23,441,345)	$0	$0		$0		$0
4106	PUBLIC PARK DEVELOPMENT	$6,915,110	($60,387)	$6,854,723	$1,660,000	($4,919,743)	$0	$3,594,980		$3,594,980	($432,350)	$3,162,630
4110	PUBLIC PARK PROJECTS	$37,810	$800	$38,610	$0	$0	$0	$38,610		$38,610		$38,610
4201	CAPITAL CONTRIBUTIONS	$596,576	$6,774	$603,350	$360	$0	$0	$603,710		$603,710		$603,710
4202	GRT STREET MAINTENANCE	$10,903,812	($1,858,454)	$9,045,358	$360,000	($17,743,601)	$6,500,000	($1,838,243)		($1,838,243)	$1,838,243	$0
4205	SPECIAL STREET PROJECTS	$787,688	$126,428	$914,116	$1,550	$0	$0	$915,666		$915,666		$915,666
4227	VAD STREET PROJECTS	$5,183,894	($1,912,136)	$3,271,758	$5,000	($3,266,350)	$0	$10,408		$10,408		$10,408
4228	2015A HHS	$91,399	($1,760)	$89,639	$0	$0	$0	$89,639		$89,639		$89,639
4230	GO BOND PROJECT 2019	$3,960,289	($3,782,132)	$178,157	$200	($29,199)	$0	$149,158		$149,158		$149,158
4231	PUBLIC ART	$17,086,960	($71,592)	$17,015,368	$0	($17,000,000)	$0	$15,368		$15,368		$15,368
4270	TIDD PROJECTS	$2,959,022	$126,078	$3,085,100	$1,550	($8,515,500)	$8,515,501	$3,086,651		$3,086,651		$3,086,651
4271	TIDD STR BOND PROJECT	$711,850	($5,801)	$706,049	$0	($200,000)	$0	$506,049		$506,049		$506,049
4400	FLOOD CONTROL	$7,195,216	($522,634)	$6,672,582	$39,000	($8,185,944)	$1,500,000	$25,638		$25,638		$25,638
4505	2015B HHS	$3,328,994	($2,190,687)	$1,138,307	$0	($1,090,864)	$0	$47,443		$47,443		$47,443
4613	NMFA EQUIPMENT	$0	$453,581	$453,581	$5,000,000	($422,399)	$0	$5,031,182		$5,031,182	($5,000,000)	$31,182
4620	2020A NMFA FACILITY PROJECTS	$7,918,614	($769,039)	$7,149,575	$15,000	($6,860,010)	$0	$304,565		$304,565		$304,565
4621	2020B NMFA ESP PROJECT	$1,728,138	($534,969)	$1,193,169	$15,000	($1,685,117)	$0	($476,948)		($476,948)	$476,948	$0
4624	2018 GAS TAX LOAN	$195	($0)	$195	$0	$0	$0	$195		$195		$195
4632	2017 NMFA STREETS PROJ	$65,104	($53,677)	$11,427	$0	$0	$0	$11,427		$11,427		$11,427
4634	2020 NMFA MGRT	$2,644,613	$50,526	$2,695,139	$20,000	($2,475,755)	$0	$239,384		$239,384		$239,384
4636	2020 NMFA MGRT	$0	$0	$0	$8,150,000	($8,150,000)	$0	$0		$0		$0
Capital Funds Total		**$87,186,684**	**($10,313,712)**	**$76,872,972**	$38,750,930	**($118,308,699)**	**$16,515,501**	**$13,830,704**	$0	**$13,830,704**	**($3,935,424)**	**$9,895,280**

FUND #	Fund Name	Adopted Beginning Balance	Beginning Balance Adjustments	New Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance	Mid Year Adjustments	Adjusted Budget
Enterprise Funds												
5010	AIRPORT	$909,363	($304,246)	$605,117	$5,611,464	($7,091,771)	$1,013,000	$137,810		$137,810	($135,000)	$2,810
5100	UTILITIES SHARED SERVICES	($70,712)	$70,712	$0	$18,238,615	($17,691,898)	($312,000)	$234,717		$234,717	($169,000)	$65,717
5150	SHARED SERVICES CAPITAL FUND	$0	$0	$0	$0	$0	$0	$0		$0		$0
5160	SHARED SVCS EQUIP REPL RESERVE	$548,306	($548,306)	$0	$1,073	($858,961)	$312,000	($545,888)		($545,888)	$550,000	$4,112
5200	GAS OPERATIONS	$2,211,961	$3,851,603	$6,063,564	$33,293,408	($34,959,835)	($197,383)	$4,199,754		$4,199,754	($1,525,385)	$2,674,369
5205	GAS CONTINGENCY FUND	$393,653	($21,666)	$371,987	$5,000	($100,000)	($215,000)	$61,987		$61,987	($2,093)	$59,894
5250	GAS CAPITAL IMPROVEMENTS	$2,350,129	$448,131	$2,798,260	$8,451	($2,491,953)	$215,000	$529,758		$529,758	($515,110)	$14,648
5260	GAS EQUIPMENT REPLACE RESERVE	$564,614	$60,462	$625,076	$10,069	($210,716)	($360,000)	$64,429		$64,429		$64,429
5270	GAS15A BOND PROJECTS	$0	($722)	($722)	$0	$0	$0	($722)		($722)	$722	$0
5271	2018 JU PROJECT	$0	($1,371)	($1,371)	$0	$0	$0	($1,371)		($1,371)	$1,371	($0)
5280	GAS15A DEBT SERVICE	$21,941	$3,835	$25,776	$650	$0	$0	$26,426		$26,426		$26,426
5281	2018 JU DEBT SERVICE FUND	$187,403	$6,130	$193,533	$821	$0	$0	$194,354		$194,354		$194,354
5300	WATER OPERATIONS	$1,710,776	$103,077	$1,813,853	$20,938,222	($21,842,957)	($775,000)	$134,118		$134,118	($47,500)	$86,618
5301	WATER DEVELOPMENT	$712,664	($386,066)	$326,598	$1,141,901	($1,019,637)	($100,000)	$348,862		$348,862		$348,862
5305	WATER CONTINGENCY FUND	$354,344	$7,312	$361,656	$500	($50,000)	($300,000)	$12,156		$12,156		$12,156
5320	WATER ACQUISITION	$909,019	$482,731	$1,391,750	$920,406	($1,771,604)	$0	$540,552		$540,552		$540,552
5321	WATER MGT ADJUDICATION	$0	$0	$0	$0	$0	$0	$0		$0		$0
5331	WATER09 DEBT SERVICE	$12,511	$2,114	$14,625	$209	$0	$0	$14,834		$14,834		$14,834
5332	WATER10 DEBT SERVICE	$466,141	$30,246	$496,387	$2,440	$0	$0	$498,827		$498,827		$498,827
5335	WATER15 DEBT SERVICE	$32,193	$5,053	$37,246	$371	$0	$0	$37,617		$37,617		$37,617
5336	WATER15A DEBT SERVICE	$46,833	$8,138	$54,971	$777	$0	$0	$55,748		$55,748		$55,748
5337	WATER16 DEBT SERVICE	$80,905	$14,587	$95,492	$1,351	$0	$0	$96,843		$96,843	$29,531	$126,374
5339	2018 JU DEBT SERVICE FUND	$553,028	$18,091	$571,119	$2,424	$0	$0	$573,543		$573,543		$573,543
5342	WATER10 DEBT SERVICE RESERVE	$89	($89)	$0	$89	$0	$0	$89		$89		$89
5345	WATER15 BOND PROJECTS	$4,594	$782	$5,376	$155	$0	$0	$5,531		$5,531		$5,531
5346	WATER15A BOND PROJECTS	$45,701	$62	$45,763	$899	$0	$0	$46,662		$46,662		$46,662
5347	WATER16 BOND PROJECTS	$2,507	$17	$2,524	$34	$0	$0	$2,558		$2,558		$2,558
5348	2017 JU IMPROVEMENT REV BOND	$27,796	$1,735	$29,531	$0	$0	$0	$29,531		$29,531	($29,531)	$0
5349	2018 JU IMPROVEMENT REV BOND	$237,280	$3,957	$241,237	$1,002	$0	$0	$242,239		$242,239		$242,239
5350	WATER CAPITAL IMPROVEMENTS	$1,924,815	$1,244,059	$3,168,874	$37,882	($2,357,137)	$400,000	$1,249,619		$1,249,619	($1,205,551)	$44,068
5360	WATER EQUIPMENT REPL RESERVE	$1,473,648	($274,124)	$1,199,524	$8,027	($2,146,339)	$675,000	($263,788)		($263,788)	$291,738	$27,950
5370	COMPLETED WATER PROJECTS	$0	$0	$0	$0	$0	$0	$0		$0		$0
5374	WATER05A BOND PROJECTS	$5,308	($1)	$5,307	$0	$0	$0	$5,307		$5,307		$5,307
5375	WATER06 BOND PROJECTS	$64,632	($937)	$63,695	$0	$0	$0	$63,695		$63,695		$63,695
5377	WATER NMFA LOAN PROJECTS	$9,723	($1)	$9,722	$0	$0	$0	$9,722		$9,722		$9,722
5378	WATER07 NMFA PROJECTS	$91,709	($57,068)	$34,641	$300	($56,155)	$0	($21,214)		($21,214)	$21,214	$0
5379	WATER14 BOND PROJECTS	$61,622	($3,461)	$58,161	$1,254	$0	$0	$59,415		$59,415		$59,415
5385	WATER20A DEBT SERVICE	$27,657	$10,234	$37,891	$100	$0	$0	$37,991		$37,991		$37,991
5389	WATER14 DEBT SERVICE	$118,942	$916,540	$1,035,482	$1,330	$0	$0	$1,036,812		$1,036,812		$1,036,812
5395	WATER20A PROJECT	$1,954,006	$1,504,780	$3,458,786	$100,000	($1,928,849)	$0	$1,629,937		$1,629,937	($1,629,937)	$0
5396	WATER14 BOND PROJECTS	$890,133	($890,133)	$0	$2,692	$0	$0	$2,692		$2,692		$2,692
5400	WASTEWATER OPERATIONS	$1,248,326	$1,381,651	$2,629,977	$15,562,938	($16,519,379)	($275,000)	$1,398,536		$1,398,536	($1,345,500)	$53,036
5401	WASTEWATER DEVELOPMENT	$7,236,857	($1,303,059)	$5,933,798	$1,818,973	($792,694)	$100,000	$7,060,077		$7,060,077		$7,060,077
5405	WW CONTINGENCY FUND	$168,607	$65,664	$234,271	$0	($100,000)	$0	$134,271		$134,271		$134,271
5420	WW WATER RECLAMATION PROJECT	$917,703	$25,018	$942,721	$1,092	($919,297)	$1,000,000	$1,024,516		$1,024,516		$1,024,516
5431	WW09 DEBT SERVICE	$12,511	$2,114	$14,625	$209	$0	$0	$14,834		$14,834		$14,834
5432	WW10 DEBT SERVICE	$321,244	$19,556	$340,800	$1,492	$0	$0	$342,292		$342,292		$342,292
5435	WW15 DEBT SERVICE	$163,765	$22,364	$186,129	$1,871	$0	$0	$188,000		$188,000		$188,000
5436	WW15A DEBT SERVICE	$26,695	$4,649	$31,344	$444	$0	$0	$31,788		$31,788		$31,788
5441	WW20B DEBT SERVICE	$21,658	$7,844	$29,502	$200	$0	$0	$29,702		$29,702		$29,702
5442	WW10 DEBT SERVICE RESERVE	$29	($29)	$0	$29	$0	$0	$29		$29		$29
5445	WW15 BOND PROJECTS	$458,877	$503	$459,380	$0	$0	$0	$459,380		$459,380		$459,380
5446	WW15A BOND PROJECTS	$9,366	$7,189	$16,555	$0	$0	$0	$16,555		$16,555		$16,555
5447	2017 JU IMPROVEMENT REV BOND	$3,976	($1,861)	$2,115	$0	$0	$0	$2,115		$2,115		$2,115

FUND #	Fund Name	Adopted Beginning Balance	Beginning Balance Adjustments	New Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance	Mid Year Adjustments	Adjusted Budget
5450	WASTEWATER CAPITAL IMPROVEMENT	$2,931,197	($1,110,318)	$1,820,879	$1,673,681	($4,592,095)	$0	($1,097,535)		($1,097,535)	$1,097,974	$439
5451	WW20B PROJECTS	$194,502	$914,602	$1,109,104	$50,000	($244,000)	$0	$915,104		$915,104	($915,104)	$0
5460	WASTEWATER EQUIP REPL RESERVE	$395,511	$238,013	$633,524	$7,940	($673,508)	$275,000	$242,956		$242,956	($231,328)	$11,628
5479	WW14 BOND PROJECTS	$195	($62)	$133	$62	$0	$0	$195		$195		$195
5481	WW14 DEBT SERVICE	$150,668	$3,649	$154,317	$154	$0	$0	$154,471		$154,471		$154,471
5485	WW20A DEBT SERVICE	$8,602	$3,226	$11,828	$0	$0	$0	$11,828		$11,828		$11,828
5491	WW14 BOND PROJECTS	$424	($424)	$0	$424	$0	$0	$424		$424		$424
5495	WW20A PROJECT	$61,023	$151,020	$212,043	$25,000	($85,500)	$0	$151,543		$151,543	($151,543)	$0
5496	WWW23 PROJECT	$0	$0	$0	$17,144,093	($17,144,093)	$0	$0		$0		$0
5500	SOLID WASTE OPERATIONS	$1,409,697	$1,226,346	$2,636,043	$17,478,368	($19,775,052)	$957,383	$1,296,742		$1,296,742	($460,334)	$836,408
5505	SOLID WASTE CONTINGENCY FUND	$986,628	$71,263	$1,057,891	$0	($150,000)	($400,000)	$507,891		$507,891	$900,385	$1,408,276
5510	SOLID WASTE LANDFILL CLOSURE	$3,197,414	$1,014,171	$4,211,585	$7,953	($868,375)	$0	$3,351,163		$3,351,163		$3,351,163
5560	SOLID WASTE EQUIP REPL RESERVE	$5,124,444	($640,162)	$4,484,282	$6,855	($4,501,169)	$0	($10,032)		($10,032)	$10,032	$0
5577	SW NMFA PROJECTS	$0	$0	$0	$0	$0	$0	$0		$0		$0
5587	SW NMFA LOAN DEBT SERVICE	$427,954	$7,195	$435,149	$1,935	$0	$0	$437,084		$437,084		$437,084
5750	RIO GRANDE THEATRE	$0	$0	$0	$0	$0	$0	$0		$0		$0
5920	TRANSIT OPERATING	($541,492)	$541,492	$0	$5,859,451	($8,321,640)	$3,991,355	$1,529,166		$1,529,166	($1,529,166)	($0)
5921	TRANSIT GRANTS	$2	$0	$2	$0	$0	$0	$2		$2	(2.00)	$0
5923	TRANSIT CAPITAL	$7,608,979	($6,623,773)	$985,206	$25,044,573	($29,559,820)	$870,618	($2,659,423)		($2,659,423)	$2,659,423	$0
5930	ALTERNATIVE FUELS	$5,000	$0	$5,000	$0	$0	$0	$5,000		$5,000		$5,000
Enterprise Funds Total		**$51,485,592**	**$2,334,042**	**$53,819,634**	$165,019,653	**($198,824,433)**	**$6,874,973**	**$26,889,826**	$0	**$26,889,826**	**($4,329,694)**	**$22,560,132**
INTERNAL SERVICE FUNDS												
6150	FLEET SERVICES	$2,935,313	($1,643,636)	$1,291,677	$8,926,400	($8,546,527)	$0	$1,671,551		$1,671,551		$1,671,551
6310	UNEMPLOYMENT RESERVE	$1,279,827	$31,290	$1,311,117	$0	$0	$0	$1,311,117		$1,311,117		$1,311,117
6320	EMPLOYEE HEALTH	$415,304	($14,896)	$400,408	$0	$0	($400,408)	($0)		($0)		($0)
6330	WORKERS COMPENSATION	$1,707,446	$567,851	$2,275,296	$0	($2,222,694)	$890,000	$942,602		$942,602		$942,602
6340	LIABILITY CLAIMS	$1,541,414	$2,486,665	$4,028,079	$0	($7,304,072)	$6,300,000	$3,024,007		$3,024,007		$3,024,007
INTERNAL SERVICE FUNDS Total		**$7,879,303**	**$1,427,274**	**$9,306,577**	$8,926,400	**($18,073,293)**	**$6,789,592**	**$6,949,276**		**$6,949,276**	**$0**	**$6,949,276**
AGENCY FUNDS												
7410	MV REGIONAL DISPATCH AUTHORITY	$2,166,721	$532,140	$2,698,861	$5,196,533	($7,609,474)	$0	$285,920		$285,920		$285,920
7420	METRO NARCOTICS AGENCY	$564,240	$104,898	$669,138	$681,086	($681,086)	$0	$669,138		$669,138		$669,138
7440	ANIMAL SERVICES CENTER	$303,982	$32,520	$336,502	$4,663,592	($4,745,288)	$0	$254,806		$254,806		$254,806
7441	ASCMV CAPITAL	$28,000	$12	$28,012	$0	$0	$0	$28,012		$28,012		$28,012
7470	BRANIGAN ESTATE	$841,426	$66,258	$907,683	$0	($260,000)	$0	$647,683		$647,683		$647,683
7480	GIFTS AND MEMORIALS	$521,838	$113,193	$635,030	$20,965	($542,802)	$0	$113,193		$113,193		$113,193
7481	VETERANS MEMORIAL WALL	$24,348	$239	$24,586	$1,000	($1,000)	$0	$24,586		$24,586		$24,586
7492	HIDTA-CLC	$0	$0	$0	$1,323,114	($1,323,114)	$0	($0)		($0)	$0	($0)
AGENCY FUNDS Total		**$4,450,554**	**$849,259**	**$5,299,813**	$11,886,290	**($15,162,764)**	**$0**	**$2,023,339**	$0	**$2,023,339**	**$0**	**$2,023,339**
SOUTH CENTRAL SOLID WASTE AUTHORITY												
8100	SC SOLID WASTE AUTHORITY	$5,412,567	($5,099,961)	$312,606	$13,138,533	($9,823,815)	$850,000	$4,477,324		$4,477,324		$4,477,324
8110	SCSWA CLOSURE/POST CLOSURE	$320,771	($0)	$320,771	$0	$0	$0	$320,771		$320,771		$320,771
8115	SCSWA ENVIRONMENTAL IMP FEES	($57,594)	$472,268	$414,674	$334,211	($281,000)	$0	$467,885		$467,885		$467,885
8120	SCSWA DEBT CAPITAL PROJECTS	$2,113,219	($186,112)	$1,927,107	$3,440,000	$0	$0	$5,367,107		$5,367,107		$5,367,107
8150	SCSWA CAPITAL IMPROVEMENTS	$17,931	($17,931)	$0	$0	$0	$0	$0		$0		$0
8160	SCSWA EQUIPMENT REPLACEMENT	$751	($751)	$0	$0	$0	$0	$0		$0		$0
8170	SCSWA RECYCLING	$1,933,080	($525,013)	$1,408,067	$5,306,453	($2,794,012)	($500,000)	$3,420,508		$3,420,508		$3,420,508
8180	COMMUNITY COLLECTION CTRS	$373,494	($251,959)	$121,535	$1,613,551	($1,427,204)	($100,000)	$207,882		$207,882		$207,882
8190	SUNLAND PARK SOLID WASTE	$589,600	($207,571)	$382,029	$1,272,510	($937,209)	($250,000)	$467,330		$467,330		$467,330
SOUTH CENTRAL SOLID WASTE AUTHORITY Total		**$10,703,819**	**($5,817,030)**	**$4,886,789**	$25,105,258	**($15,263,240)**	**$0**	**$14,728,807**	$0	**$14,728,807**	**$0**	**$14,728,807**
ALL FUND ENDING BALANCE		**$329,391,803**	**($16,493,039)**	**$312,898,763**	**$465,872,306**	**($601,664,120)**	**($3,872,966)**	**$173,233,982**	**($25,315,642)**	**$147,918,340**	**($10,073,252)**	**$137,845,089**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	1000 GENERAL FUND 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 64,287,294	64,287,294	(1,061,766)	63,225,528
Revenues				
Municipal Gross Receipts Tax	54,285,239	54,285,239	0	54,285,239
Public Safety Gross Receipts Tax	4,880,700	4,880,700	0	4,880,700
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	47,825,436	47,825,436	0	47,825,436
Environmental Gross Receipts Tax	2,259,525	2,259,525	0	2,259,525
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	15,000	15,000	0	15,000
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	825,000	825,000	0	825,000
Lodgers Tax	0	0	0	0
Property Taxes	13,655,649	13,655,649	0	13,655,649
Payment In Lieu of Property Tax	867,573	867,573	0	867,573
Franchise Fees	2,805,951	2,805,951	0	2,805,951
Payment In Lieu of Franchise Fees	1,236,000	1,236,000	0	1,236,000
Licenses, Fees & Permits	3,123,510	3,128,510	0	3,128,510
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	81,100	81,100	0	81,100
Charges For Services	2,367,209	2,372,209	1,550,000	3,922,209
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	4,224,128	4,224,128	0	4,224,128
Investment Income	141,000	141,000	0	141,000
Miscellaneous Revenues	140,112	140,112	0	140,112
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**138,733,132**	**138,743,132**	**1,550,000**	**140,293,132**
TOTAL RESOURCES	**$ 203,020,426**	**203,030,426**	**1,550,000**	**203,518,660**
Expenditures				
General Government	4,781,377	4,781,377	0	4,781,377
Legislative	519,035	519,035	0	519,035
Municipal Court	2,106,314	2,106,314	0	2,106,314
Chief Administrative Officer	285,228	285,227	0	285,227
City Manager	6,641,813	6,805,302	371,250	7,176,552
Legal	2,728,546	2,728,540	0	2,728,540
Las Cruces Police Department	34,427,931	34,495,376	0	34,495,376
Las Cruces Fire Department	21,499,980	21,782,466	1,500,000	23,282,466
Utilities	0	0	0	0
Economic Development	4,372,325	4,372,321	0	4,372,321
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	3,438,804	3,588,792	0	3,588,792
Financial Services	7,467,508	7,467,499	0	7,467,499
Information Technology	6,352,622	6,355,152	0	6,355,152
Fleet	0	0	0	0
Assistant City Manger-500	9,471,636	9,488,011	0	9,488,011
Parks & Recreation	18,511,145	19,276,111	50,000	19,326,111
Community Development	5,126,792	5,276,783	(25,576)	5,251,207
Quality of Life	8,779,933	9,891,790	0	9,891,790
Public Works	10,479,099	10,778,075	0	10,778,075
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 146,990,088**	**149,998,170**	**1,895,674**	**151,893,844**
Other Resources				
Operating Transfers In	0	400,408	2	400,410
Operating Transfers Out	(19,369,208)	(19,572,957)	0	(19,572,957)
Total Other Resources	**$ (19,369,208)**	**(19,172,549)**	**2**	**(19,172,547)**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 36,661,130**	**33,859,706**	**(345,672)**	**32,452,269**
Required Reserve:				
State Required 1/12th	12,249,174	12,499,848	157,973	12,657,821
Local CLC 1/12th	12,249,174	12,499,848	157,973	12,657,821
AVAILABLE BALANCE	**$ 12,162,782**	**8,860,010**	**(661,618)**	**7,136,627**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	1400 FACILITIES MAINTENANCE 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 1,561,222	1,561,222	(256,988)	1,304,234
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	2,100	2,100	18,000	20,100
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**2,100**	**2,100**	**18,000**	**20,100**
TOTAL RESOURCES	**$ 1,563,322**	**1,563,322**	**18,000**	**1,324,334**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	877,851	877,851	0	877,851
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	810,471	810,471	(238,988)	571,483
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 1,688,322**	**1,688,322**	**(238,988)**	**1,449,334**
Other Resources				
Operating Transfers In	125,000	125,000	0	125,000
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 125,000**	**125,000**	**0**	**125,000**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ (0)**	**(0)**	**256,988**	**0**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	1500 HHR CONTINGENCY 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 10,548,762	10,548,762	3,418,850	13,967,612.00
Revenues				
Municipal Gross Receipts Tax	0	0	0	-
Public Safety Gross Receipts Tax	0	0	0	-
Hold Harmless Replacement GRT	14,640,868	14,640,868	0	14,640,868.00
State-Shared Gross Receipts Tax	0	0	0	-
Environmental Gross Receipts Tax	0	0	0	-
County Environmental Gross Receipts Tax	0	0	0	-
Internet Sales Gross Receipts Tax	0	0	0	-
Gasoline Tax	0	0	0	-
Cannabis Excise Tax	0	0	0	-
Lodgers Tax	0	0	0	-
Property Taxes	0	0	0	-
Payment In Lieu of Property Tax	0	0	0	-
Franchise Fees	0	0	0	-
Payment In Lieu of Franchise Fees	0	0	0	-
Licenses, Fees & Permits	0	0	0	-
Convention Center Fee	0	0	0	-
Auto License - State Shared	0	0	0	-
Fines & Forfeitures	0	0	0	-
Charges For Services	0	0	0	-
Natural Gas Sales - Commodity	0	0	0	-
Motor Pool Maintenances Charges	0	0	0	-
Fuel Charges	0	0	0	-
Intergovernmental	0	0	0	-
Investment Income	0	0	0	-
Miscellaneous Revenues	0	0	0	-
Federal Grants	0	0	0	-
State Grants	0	0	0	-
Local Grants	0	0	0	-
Debt Service	0	0	0	-
Total Revenues	**14,640,868**	**14,640,868**	**0**	**14,640,868.00**
TOTAL RESOURCES	**$ 25,189,630**	**25,189,630**	**0**	**28,608,480.00**
Expenditures				
General Government	0	0	0	-
Legislative	1,750,000	1,750,000	0	1,750,000.00
Municipal Court	0	0	0	-
Chief Administrative Officer	0	0	0	-
City Manager	0	0	0	-
Legal	0	0	0	-
Las Cruces Police Department	0	0	0	-
Las Cruces Fire Department	0	0	0	-
Utilities	0	0	0	-
Economic Development	0	0	0	-
Internal Audit	0	0	0	-
Assistant City Manager-400	0	0	0	-
Human Resources	0	0	0	-
Financial Services	0	0	0	-
Information Technology	0	0	0	-
Fleet	0	0	0	-
Assistant City Manger-500	0	0	0	-
Parks & Recreation	0	0	0	-
Community Development	0	0	0	-
Quality of Life	0	0	0	-
Public Works	0	0	0	-
Legislative Reserve	0	0	0	-
Total Expenditures	**$ 1,750,000**	**1,750,000**	**0**	**1,750,000.00**
Other Resources				
Operating Transfers In	500,000	500,000	0	500,000.00
Operating Transfers Out	(15,013,352)	(18,817,582)	(1,325,244)	(20,142,826.00)
Total Other Resources	**$ (14,513,352)**	**(18,317,582)**	**(1,325,244)**	**(19,642,826.00)**
Accrual Adjustments	0	0	0	-
ENDING BALANCE	**$ 8,926,278**	**5,122,048**	**(1,325,244)**	**7,215,654.00**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	2100 SPECIAL REVENUE REIMB GRANTS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 698,496	698,496	(698,496)	0
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	1,538	0	1,538
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	247,000	247,000	0	247,000
Federal Grants	14,620,646	18,293,278	(434,021)	17,859,257
State Grants	5,898,088	9,849,254	0	9,849,254
Local Grants	26,065	32,577	(1,094)	31,483
Debt Service	0	0	0	0
Total Revenues	**20,791,799**	**28,423,647**	**(435,115)**	**27,988,532**
TOTAL RESOURCES	**$ 21,490,295**	**29,122,143**	**(435,115)**	**27,988,532**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	10,000,000	11,129,440	0	11,129,440
Legal	0	0	0	0
Las Cruces Police Department	2,707,818	5,113,327	0	5,113,327
Las Cruces Fire Department	1,314,070	1,043,795	(304,220)	739,575
Utilities	875,000	1,253,926	0	1,253,926
Economic Development	2,497,596	5,497,596	0	5,497,596
Internal Audit	0	0	0	0
Assistant City Manager-400	501,795	581,509	0	581,509
Human Resources	0	0	0	0
Financial Services	412,656	375,097	0	375,097
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	300,000	0	300,000
Parks & Recreation	9,793	384,334	0	384,334
Community Development	338,931	398,550	(129,801)	268,749
Quality of Life	1,769,141	2,007,091	(11,007)	1,996,084
Public Works	365,000	348,895	0	348,895
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 20,791,800**	**28,433,560**	**(445,028)**	**27,988,532**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 698,495**	**688,583**	**9,913**	**0**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	2300 FIRE FUND 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 316,275	316,275	(0)	316,275
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	1,487,189	2,094,253	(1,416)	2,092,837
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**1,487,189**	**2,094,253**	**(1,416)**	**2,092,837**
TOTAL RESOURCES	**$ 1,803,464**	**2,410,528**	**(1,416)**	**2,409,112**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	1,487,189	2,091,016	1,821	2,092,837
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 1,487,189**	**2,091,016**	**1,821**	**2,092,837**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 316,275**	**319,512**	**(3,237)**	**316,275**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	2303 EMERGENCY MEDICAL SERVICES 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 164	164	(0)	164
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	20,000	20,000	(928)	19,072
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**20,000**	**20,000**	**(928)**	**19,072**
TOTAL RESOURCES	**$ 20,164**	**20,164**	**(928)**	**19,236**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	20,000	20,000	(928)	19,072
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 20,000**	**20,000**	**(928)**	**19,072**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 164**	**164**	**0**	**164**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	2401 POLICE PROTECTION FUND 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 17,308	17,308	(17,308)	0
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	236,000	414,500	0	414,500
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**236,000**	**414,500**	**0**	**414,500**
TOTAL RESOURCES	**$ 253,308**	**431,808**	**0**	**414,500**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	236,000	425,786	(11,286)	414,500
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 236,000**	**425,786**	**(11,286)**	**414,500**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 17,308**	**6,022**	**11,286**	**0**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	2710 CONVENTION & VISITORS BUREAU 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 3,782,433	3,782,433	145,286	3,927,719
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	3,058,973	3,058,973	0	3,058,973
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	3,000	3,000	0	3,000
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	2,000	2,000	0	2,000
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**3,063,973**	**3,063,973**	**0**	**3,063,973**
TOTAL RESOURCES	**$ 6,846,406**	**6,846,406**	**0**	**6,991,692**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	3,095,170	3,143,138	661,893	3,805,031
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 3,095,170**	**3,143,138**	**661,893**	**3,805,031**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 3,751,236**	**3,703,268**	**(661,893)**	**3,186,660**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	3225 2016 FLOOD CONTROL 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 58,691	58,691	5,453	64,144
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**0**	**0**	**0**	**0**
TOTAL RESOURCES	**$ 58,691**	**58,691**	**0**	**64,144**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	322,200	322,200	0	322,200
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 322,200**	**322,200**	**0**	**322,200**
Other Resources				
Operating Transfers In	321,034	321,034	249,725	570,759
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 321,034**	**321,034**	**249,725**	**570,759**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 57,525**	**57,525**	**249,725**	**312,703**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	4005 COMMUNITY INVESTMENT PROJECTS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 1,244,380	1,244,380	781,898	2,026,278
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	15,000	15,000	0	15,000
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**15,000**	**15,000**	**0**	**15,000**
TOTAL RESOURCES	**$ 1,259,380**	**1,259,380**	**0**	**2,041,278**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	88,868	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	216,503	214,153	0	214,153
Parks & Recreation	556,191	805,700	570,176	1,375,876
Community Development	0	0	0	0
Quality of Life	108,506	108,506	0	108,506
Public Works	147,492	131,022	1	131,023
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 1,117,560**	**1,259,381**	**570,177**	**1,829,558**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 141,820**	**(1)**	**(570,177)**	**211,720**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	4030 2016 FLOOD PROJECT 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 236,966	236,966	9,897	246,863
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	1,225	1,225	1,637	2,862
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**1,225**	**1,225**	**1,637**	**2,862**
TOTAL RESOURCES	**$ 238,191**	**238,191**	**1,637**	**249,725**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 0**	**0**	**0**	**0**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(249,725)	(249,725)
Total Other Resources	**$ 0**	**0**	**(249,725)**	**(249,725)**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 238,191**	**238,191**	**(248,088)**	**0**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	4106 PUBLIC PARK DEVELOPMENT 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 6,915,110	6,915,110	(60,387)	6,854,723
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	1,600,000	1,600,000	0	1,600,000
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	60,000	60,000	0	60,000
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**1,660,000**	**1,660,000**	**0**	**1,660,000**
TOTAL RESOURCES	**$ 8,575,110**	**8,575,110**	**0**	**8,514,723**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	3,462,463	4,919,743	432,350	5,352,093
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 3,462,463**	**4,919,743**	**432,350**	**5,352,093**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 5,112,647**	**3,655,367**	**(432,350)**	**3,162,630**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	4202 GRT STREET MAINTENANCE 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 10,903,812	10,903,812	(1,858,454)	9,045,358
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	300,000	300,000	1,838,243	2,138,243
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	60,000	60,000	0	60,000
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**360,000**	**360,000**	**1,838,243**	**2,198,243**
TOTAL RESOURCES	**$ 11,263,812**	**11,263,812**	**1,838,243**	**11,243,601**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	17,724,253	17,743,601	0	17,743,601
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 17,724,253**	**17,743,601**	**0**	**17,743,601**
Other Resources				
Operating Transfers In	6,500,000	6,500,000	0	6,500,000
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 6,500,000**	**6,500,000**	**0**	**6,500,000**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 39,559**	**20,211**	**1,838,243**	**0**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	4613 NMFA EQUIPMENT 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 0	0	453,581	453,581
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	5,000,000	5,000,000	(5,000,000)	0
Total Revenues	**5,000,000**	**5,000,000**	**(5,000,000)**	**0**
TOTAL RESOURCES	**$ 5,000,000**	**5,000,000**	**(5,000,000)**	**453,581**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	70,000	422,399	0	422,399
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 70,000**	**422,399**	**0**	**422,399**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 4,930,000**	**4,577,601**	**(5,000,000)**	**31,182**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	4621 2020B NMFA ESP PROJECT 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 1,728,138	1,728,138	(534,969)	1,193,169
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	15,000	15,000	15,000	30,000
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**15,000**	**15,000**	**15,000**	**30,000**
TOTAL RESOURCES	**$ 1,743,138**	**1,743,138**	**15,000**	**1,223,169**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	1,685,117	1,685,117	(461,948)	1,223,169
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 1,685,117**	**1,685,117**	**(461,948)**	**1,223,169**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 58,021**	**58,021**	**476,948**	**0**

Exhibit "B"

CITY OF LAS CRUCES
BUDGET ADJUSTMENT REQUEST
BUDGET FISCAL YEAR 2023-24

	5010 AIRPORT 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 909,363	909,363	(304,246)	605,117
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	61,500	61,500	0	61,500
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	120,000	120,000	0	120,000
Federal Grants	0	28,949	0	28,949
State Grants	3,148,527	5,401,015	0	5,401,015
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**3,330,027**	**5,611,464**	**0**	**5,611,464**
TOTAL RESOURCES	**$ 4,239,390**	**6,520,827**	**0**	**6,216,581**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	4,876,992	7,091,771	135,000	7,226,771
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 4,876,992**	**7,091,771**	**135,000**	**7,226,771**
Other Resources				
Operating Transfers In	1,013,000	1,013,000	0	1,013,000
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 1,013,000**	**1,013,000**	**0**	**1,013,000**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 375,398**	**442,056**	**(135,000)**	**2,810**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5100 UTILITIES SHARED SERVICES 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ (70,712)	(70,712)	70,712	0
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	18,046,169	18,224,619	550,000	18,774,619
Investment Income	13,996	13,996	0	13,996
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**18,060,165**	**18,238,615**	**550,000**	**18,788,615**
TOTAL RESOURCES	**$ 17,989,453**	**18,167,903**	**550,000**	**18,788,615**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	15,651,805	15,993,392	169,000	16,162,392
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	1,657,561	1,698,506	0	1,698,506
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 17,309,366**	**17,691,898**	**169,000**	**17,860,898**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	(285,000)	(312,000)	(550,000)	(862,000)
Total Other Resources	**$ (285,000)**	**(312,000)**	**(550,000)**	**(862,000)**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 395,087**	**164,005**	**(169,000)**	**65,717**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5160 SHARED SVCS EQUIP REPL RESERVE 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 548,306	548,306	(548,306)	0
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	1,073	1,073	0	1,073
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**1,073**	**1,073**	**0**	**1,073**
TOTAL RESOURCES	**$ 549,379**	**549,379**	**0**	**1,073**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	831,961	858,961	0	858,961
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 831,961**	**858,961**	**0**	**858,961**
Other Resources				
Operating Transfers In	285,000	312,000	550,000	862,000
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 285,000**	**312,000**	**550,000**	**862,000**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 2,418**	**2,418**	**550,000**	**4,112**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5200 GAS OPERATIONS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 2,211,961	2,211,961	3,851,603	6,063,564
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	574,691	574,691	0	574,691
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	13,309,082	13,309,082	0	13,309,082
Natural Gas Sales - Commodity	19,370,531	19,370,531	0	19,370,531
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	39,104	39,104	0	39,104
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**33,293,408**	**33,293,408**	**0**	**33,293,408**
TOTAL RESOURCES	**$ 35,505,369**	**35,505,369**	**0**	**39,356,972**
Expenditures				
General Government	5,015,030	5,015,030	225,000	5,240,030
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	29,458,741	29,944,805	200,000	30,144,805
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 34,473,771**	**34,959,835**	**425,000**	**35,384,835**
Other Resources				
Operating Transfers In	400,000	400,000	0	400,000
Operating Transfers Out	(557,383)	(597,383)	(1,100,385)	(1,697,768)
Total Other Resources	**$ (157,383)**	**(197,383)**	**(1,100,385)**	**(1,297,768)**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 874,215**	**348,151**	**(1,525,385)**	**2,674,369**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5205 GAS CONTINGENCY FUND 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 393,653	393,653	(21,666)	371,987
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	5,000	5,000	0	5,000
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**5,000**	**5,000**	**0**	**5,000**
TOTAL RESOURCES	**$ 398,653**	**398,653**	**0**	**376,987**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	100,000	0	100,000
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 0**	**100,000**	**0**	**100,000**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	(215,000)	(2,093)	(217,093)
Total Other Resources	**$ 0**	**(215,000)**	**(2,093)**	**(217,093)**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 398,653**	**83,653**	**(2,093)**	**59,894**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5250 GAS CAPITAL IMPROVEMENTS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 2,350,129	2,350,129	448,131	2,798,260
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	8,451	8,451	0	8,451
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**8,451**	**8,451**	**0**	**8,451**
TOTAL RESOURCES	**$ 2,358,580**	**2,358,580**	**0**	**2,806,711**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	2,276,963	2,491,953	715,110	3,207,063
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 2,276,963**	**2,491,953**	**715,110**	**3,207,063**
Other Resources				
Operating Transfers In	0	215,000	200,000	415,000
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**215,000**	**200,000**	**415,000**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 81,617**	**81,627**	**(515,110)**	**14,648**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5270 GAS15A BOND PROJECTS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 0	0	(722)	(722)
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**0**	**0**	**0**	**0**
TOTAL RESOURCES	**$ 0**	**0**	**0**	**(722)**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 0**	**0**	**0**	**0**
Other Resources				
Operating Transfers In	0	0	722	722
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**722**	**722**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 0**	**0**	**722**	**0**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5271 2018 JU PROJECT 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 0	0	(1,371)	(1,371)
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**0**	**0**	**0**	**0**
TOTAL RESOURCES	**$ 0**	**0**	**0**	**(1,371)**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 0**	**0**	**0**	**0**
Other Resources				
Operating Transfers In	0	0	1,371	1,371
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**1,371**	**1,371**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 0**	**0**	**1,371**	**(0)**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5300 WATER OPERATIONS 2023-24			
	Original Budget	**Amended Budget**	**Req. Adjustment**	**Adjusted Budget**
RESOURCES				
Beginning Balance	$ 1,710,776	1,710,776	103,077	1,813,853
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	289,930	289,930	0	289,930
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	20,582,502	20,582,502	0	20,582,502
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	60,000	60,000	0	60,000
Investment Income	5,790	5,790	0	5,790
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**20,938,222**	**20,938,222**	**0**	**20,938,222**
TOTAL RESOURCES	**$ 22,648,998**	**22,648,998**	**0**	**22,752,075**
Expenditures				
General Government	4,399,656	4,399,656	0	4,399,656
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	15,747,692	17,443,301	47,500	17,490,801
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 20,147,348**	**21,842,957**	**47,500**	**21,890,457**
Other Resources				
Operating Transfers In	0	0	300,000	300,000
Operating Transfers Out	(775,000)	(775,000)	(300,000)	(1,075,000)
Total Other Resources	**$ (775,000)**	**(775,000)**	**0**	**(775,000)**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 1,726,650**	**31,041**	**(47,500)**	**86,618**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5337 WATER16 DEBT SERVICE 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 80,905	80,905	14,587	95,492
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	1,351	1,351	0	1,351
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**1,351**	**1,351**	**0**	**1,351**
TOTAL RESOURCES	**$ 82,256**	**82,256**	**0**	**96,843**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 0**	**0**	**0**	**0**
Other Resources				
Operating Transfers In	0	0	29,531	29,531
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**29,531**	**29,531**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 82,256**	**82,256**	**29,531**	**126,374**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5348 2017 JU IMPROVEMENT REV BOND 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 27,796	27,796	1,735	29,531
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**0**	**0**	**0**	**0**
TOTAL RESOURCES	**$ 27,796**	**27,796**	**0**	**29,531**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 0**	**0**	**0**	**0**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(29,531)	(29,531)
Total Other Resources	**$ 0**	**0**	**(29,531)**	**(29,531)**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 27,796**	**27,796**	**(29,531)**	**0**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5350 WATER CAPITAL IMPROVEMENTS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 1,924,815	1,924,815	1,244,059	3,168,874
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	10,874	10,874	0	10,874
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	27,008	27,008	0	27,008
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**37,882**	**37,882**	**0**	**37,882**
TOTAL RESOURCES	**$ 1,962,697**	**1,962,697**	**0**	**3,206,756**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	2,265,137	2,357,137	1,505,551	3,862,688
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 2,265,137**	**2,357,137**	**1,505,551**	**3,862,688**
Other Resources				
Operating Transfers In	350,000	400,000	300,000	700,000
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 350,000**	**400,000**	**300,000**	**700,000**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 47,560**	**5,560**	**(1,205,551)**	**44,068**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5360 WATER EQUIPMENT REPL RESERVE 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 1,473,648	1,473,648	(274,124)	1,199,524
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	3,027	3,027	35,000	38,027
Miscellaneous Revenues	5,000	5,000	70,000	75,000
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**8,027**	**8,027**	**105,000**	**113,027**
TOTAL RESOURCES	**$ 1,481,675**	**1,481,675**	**105,000**	**1,312,551**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	2,146,339	2,146,339	(486,738)	1,659,601
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 2,146,339**	**2,146,339**	**(486,738)**	**1,659,601**
Other Resources				
Operating Transfers In	675,000	675,000	0	675,000
Operating Transfers Out	0	0	(300,000)	(300,000)
Total Other Resources	**$ 675,000**	**675,000**	**(300,000)**	**375,000**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 10,336**	**10,336**	**291,738**	**27,950**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5378 WATER07 NMFA PROJECTS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 91,709	91,709	(57,068)	34,641
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	300	300	0	300
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**300**	**300**	**0**	**300**
TOTAL RESOURCES	**$ 92,009**	**92,009**	**0**	**34,941**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	56,155	56,155	(21,214)	34,941
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 56,155**	**56,155**	**(21,214)**	**34,941**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 35,854**	**35,854**	**21,214**	**0**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5395 WATER20A PROJECT 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 1,954,006	1,954,006	0	1,954,006
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	50,000	100,000	0	100,000
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**50,000**	**100,000**	**0**	**100,000**
TOTAL RESOURCES	**$ 2,004,006**	**2,054,006**	**0**	**2,054,006**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	1,878,849	1,928,849	1,629,937	3,558,786
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 1,878,849**	**1,928,849**	**1,629,937**	**3,558,786**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 125,157**	**125,157**	**(1,629,937)**	**(1,504,780)**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5400 WASTEWATER OPERATIONS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 1,248,326	1,248,326	1,381,651	2,629,977
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	226,728	226,728	0	226,728
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	15,327,845	15,327,845	0	15,327,845
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	2,365	2,365	0	2,365
Miscellaneous Revenues	6,000	6,000	0	6,000
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**15,562,938**	**15,562,938**	**0**	**15,562,938**
TOTAL RESOURCES	**$ 16,811,264**	**16,811,264**	**0**	**18,192,915**
Expenditures				
General Government	4,264,310	4,264,310	0	4,264,310
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	11,534,299	12,255,070	145,500	12,400,570
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 15,798,609**	**16,519,380**	**145,500**	**16,664,880**
Other Resources				
Operating Transfers In	0	0	100,000	100,000
Operating Transfers Out	(275,000)	(275,000)	(1,300,000)	(1,575,000)
Total Other Resources	**$ (275,000)**	**(275,000)**	**(1,200,000)**	**(1,475,000)**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 737,655**	**16,884**	**(1,345,500)**	**53,036**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5450 WASTEWATER CAPITAL IMPROVEMENT 2023-24			
	Original Budget	**Amended Budget**	**Req. Adjustment**	**Adjusted Budget**
RESOURCES				
Beginning Balance	$ 2,931,197	2,931,197	(1,110,318)	1,820,879
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	2,214	2,214	0	2,214
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	1,756,438	1,671,467	0	1,671,467
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**1,758,652**	**1,673,681**	**0**	**1,673,681**
TOTAL RESOURCES	**$ 4,689,849**	**4,604,878**	**0**	**3,494,560**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	4,107,847	4,592,094	202,026	4,794,120
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 4,107,847**	**4,592,094**	**202,026**	**4,794,120**
Other Resources				
Operating Transfers In	0	0	1,300,000	1,300,000
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**1,300,000**	**1,300,000**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 582,002**	**12,784**	**1,097,974**	**439**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5451 WW20B PROJECTS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 194,502	194,502	914,602	1,109,104
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	50,000	50,000	0	50,000
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**50,000**	**50,000**	**0**	**50,000**
TOTAL RESOURCES	**$ 244,502**	**244,502**	**0**	**1,159,104**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	244,000	915,104	1,159,104
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 0**	**244,000**	**915,104**	**1,159,104**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 244,502**	**502**	**(915,104)**	**0**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5460 WASTEWATER EQUIP REPL RESERVE 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 395,511	395,511	238,013	633,524
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	2,940	2,940	0	2,940
Miscellaneous Revenues	5,000	5,000	0	5,000
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**7,940**	**7,940**	**0**	**7,940**
TOTAL RESOURCES	**$ 403,451**	**403,451**	**0**	**641,464**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	673,508	673,508	131,328	804,836
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 673,508**	**673,508**	**131,328**	**804,836**
Other Resources				
Operating Transfers In	275,000	275,000	0	275,000
Operating Transfers Out	0	0	(100,000)	(100,000)
Total Other Resources	**$ 275,000**	**275,000**	**(100,000)**	**175,000**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 4,943**	**4,943**	**(231,328)**	**11,628**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5495 WW20A PROJECT 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 61,023	61,023	151,020	212,043
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	10,000	25,000	0	25,000
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**10,000**	**25,000**	**0**	**25,000**
TOTAL RESOURCES	**$ 71,023**	**86,023**	**0**	**237,043**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	85,500	151,543	237,043
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 0**	**85,500**	**151,543**	**237,043**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 71,023**	**523**	**(151,543)**	**0**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5500 SOLID WASTE OPERATIONS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 1,409,697	1,409,697	1,226,346	2,636,043
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	233,400	233,400	0	233,400
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	17,237,737	17,237,737	0	17,237,737
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	2,231	2,231	0	2,231
Miscellaneous Revenues	5,000	5,000	0	5,000
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**17,478,368**	**17,478,368**	**0**	**17,478,368**
TOTAL RESOURCES	**$ 18,888,065**	**18,888,065**	**0**	**20,114,411**
Expenditures				
General Government	4,367,173	4,367,173	225,000	4,592,173
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	14,956,174	15,407,879	235,334	15,643,213
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 19,323,347**	**19,775,052**	**460,334**	**20,235,386**
Other Resources				
Operating Transfers In	557,383	957,383	0	957,383
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 557,383**	**957,383**	**0**	**957,383**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 122,101**	**70,396**	**(460,334)**	**836,408**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5505 SOLID WASTE CONTINGENCY FUND 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 986,628	986,628	71,263	1,057,891
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**0**	**0**	**0**	**0**
TOTAL RESOURCES	**$ 986,628**	**986,628**	**0**	**1,057,891**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	150,000	150,000	0	150,000
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 150,000**	**150,000**	**0**	**150,000**
Other Resources				
Operating Transfers In	0	0	900,385	900,385
Operating Transfers Out	0	(400,000)	0	(400,000)
Total Other Resources	**$ 0**	**(400,000)**	**900,385**	**500,385**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 836,628**	**436,628**	**900,385**	**1,408,276**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5560 SOLID WASTE EQUIP REPL RESERVE 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 5,124,444	5,124,444	(640,162)	4,484,282
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	6,855	6,855	0	6,855
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**6,855**	**6,855**	**0**	**6,855**
TOTAL RESOURCES	**$ 5,131,299**	**5,131,299**	**0**	**4,491,137**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	4,501,169	4,501,169	(10,032)	4,491,137
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 4,501,169**	**4,501,169**	**(10,032)**	**4,491,137**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 0**	**0**	**0**	**0**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 630,130**	**630,130**	**10,032**	**0**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5920 TRANSIT OPERATING 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ (541,492)	(541,492)	541,492	0
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	767,000	767,000	(266,000)	501,000
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	12,115	0	12,115
Federal Grants	1,363,171	5,080,336	0	5,080,336
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**2,130,171**	**5,859,451**	**(266,000)**	**5,593,451**
TOTAL RESOURCES	**$ 1,588,679**	**5,317,959**	**(266,000)**	**5,593,451**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	4,555,730	8,321,640	0	8,321,640
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 4,555,730**	**8,321,640**	**0**	**8,321,640**
Other Resources				
Operating Transfers In	3,991,355	3,991,355	(1,263,166)	2,728,189
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 3,991,355**	**3,991,355**	**(1,263,166)**	**2,728,189**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 1,024,304**	**987,674**	**(1,529,166)**	**0**

CITY OF LAS CRUCES *Exhibit "B"*

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	5921 TRANSIT GRANTS 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 2	2	0	2
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**0**	**0**	**0**	**0**
TOTAL RESOURCES	**$ 2**	**2**	**0**	**2**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	0	0	0	0
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works	0	0	0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 0**	**0**	**0**	**0**
Other Resources				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(2)	(2)
Total Other Resources	**$ 0**	**0**	**(2)**	**(2)**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 2**	**2**	**(2)**	**0**

CITY OF LAS CRUCES

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

Exhibit "B"

	5923 TRANSIT CAPITAL 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 7,608,979	7,608,979	(6,623,773)	985,206
Revenues				
Municipal Gross Receipts Tax	0	0	0	0
Public Safety Gross Receipts Tax	0	0	0	0
Hold Harmless Replacement GRT	0	0	0	0
State-Shared Gross Receipts Tax	0	0	0	0
Environmental Gross Receipts Tax	0	0	0	0
County Environmental Gross Receipts Tax	0	0	0	0
Internet Sales Gross Receipts Tax	0	0	0	0
Gasoline Tax	0	0	0	0
Cannabis Excise Tax	0	0	0	0
Lodgers Tax	0	0	0	0
Property Taxes	0	0	0	0
Payment In Lieu of Property Tax	0	0	0	0
Franchise Fees	0	0	0	0
Payment In Lieu of Franchise Fees	0	0	0	0
Licenses, Fees & Permits	0	0	0	0
Convention Center Fee	0	0	0	0
Auto License - State Shared	0	0	0	0
Fines & Forfeitures	0	0	0	0
Charges For Services	0	0	0	0
Natural Gas Sales - Commodity	0	0	0	0
Motor Pool Maintenances Charges	0	0	0	0
Fuel Charges	0	0	0	0
Intergovernmental	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Federal Grants	19,699,498	25,044,573	(1,290,156)	23,754,417
State Grants	0	0	0	0
Local Grants	0	0	0	0
Debt Service	0	0	0	0
Total Revenues	**19,699,498**	**25,044,573**	**(1,290,156)**	**23,754,417**
TOTAL RESOURCES	**$ 27,308,477**	**32,653,552**	**(1,290,156)**	**24,739,623**
Expenditures				
General Government	0	0	0	0
Legislative	0	0	0	0
Municipal Court	0	0	0	0
Chief Administrative Officer	0	0	0	0
City Manager	0	0	0	0
Legal	0	0	0	0
Las Cruces Police Department	0	0	0	0
Las Cruces Fire Department	0	0	0	0
Utilities	0	0	0	0
Economic Development	0	0	0	0
Internal Audit	0	0	0	0
Assistant City Manager-400	26,346,744	29,559,820	(1,361,169)	28,198,651
Human Resources	0	0	0	0
Financial Services	0	0	0	0
Information Technology	0	0	0	0
Fleet	0	0	0	0
Assistant City Manger-500	0	0	0	0
Parks & Recreation	0	0	0	0
Community Development	0	0	0	0
Quality of Life	0	0	0	0
Public Works			0	0
Legislative Reserve	0	0	0	0
Total Expenditures	**$ 26,346,744**	**29,559,820**	**(1,361,169)**	**28,198,651**
Other Resources				
Operating Transfers In	870,618	870,618	2,588,410	3,459,028
Operating Transfers Out	0	0	0	0
Total Other Resources	**$ 870,618**	**870,618**	**2,588,410**	**3,459,028**
Accrual Adjustments	0	0	0	0
ENDING BALANCE	**$ 1,832,351**	**3,964,350**	**2,659,423**	**0**

CITY OF LAS CRUCES

Exhibit "B"

BUDGET ADJUSTMENT REQUEST

BUDGET FISCAL YEAR 2023-24

	7492 HIDTA-CLC 2023-24			
	Original Budget	Amended Budget	Req. Adjustment	Adjusted Budget
RESOURCES				
Beginning Balance	$ 0	0	-	-
Revenues				
Municipal Gross Receipts Tax	0	0	-	-
Public Safety Gross Receipts Tax	0	0	-	-
Hold Harmless Replacement GRT	0	0	-	-
State-Shared Gross Receipts Tax	0	0	-	-
Environmental Gross Receipts Tax	0	0	-	-
County Environmental Gross Receipts Tax	0	0	-	-
Internet Sales Gross Receipts Tax	0	0	-	-
Gasoline Tax	0	0	-	-
Cannabis Excise Tax	0	0	-	-
Lodgers Tax	0	0	-	-
Property Taxes	0	0	-	-
Payment In Lieu of Property Tax	0	0	-	-
Franchise Fees	0	0	-	-
Payment In Lieu of Franchise Fees	0	0	-	-
Licenses, Fees & Permits	0	0	-	-
Convention Center Fee	0	0	-	-
Auto License - State Shared	0	0	-	-
Fines & Forfeitures	0	0	-	-
Charges For Services	0	0	-	-
Natural Gas Sales - Commodity	0	0	-	-
Motor Pool Maintenances Charges	0	0	-	-
Fuel Charges	0	0	-	-
Intergovernmental	0	0	-	-
Investment Income	0	0	-	-
Miscellaneous Revenues	0	0	-	-
Federal Grants	1,470,258	1,323,114	(0.42)	1,323,114
State Grants	0	0	-	-
Local Grants	0	0	-	-
Debt Service	0	0	-	-
Total Revenues	**1,470,258**	**1,323,114**	**(0.42)**	**1,323,114**
TOTAL RESOURCES	**$ 1,470,258**	**1,323,114**	**(0.42)**	**1,323,114**
Expenditures				
General Government	0	0	-	-
Legislative	0	0	-	-
Municipal Court	0	0	-	-
Chief Administrative Officer	0	0	-	-
City Manager	0	0	-	-
Legal	0	0	-	-
Las Cruces Police Department	0	0	-	-
Las Cruces Fire Department	0	0	-	-
Utilities	0	0	-	-
Economic Development	0	0	-	-
Internal Audit	0	0	-	-
Assistant City Manager-400	0	0	-	-
Human Resources	0	0	-	-
Financial Services	0	0	-	-
Information Technology	0	0	-	-
Fleet	0	0	-	-
Assistant City Manger-500	0	0	-	-
Parks & Recreation	0	0	-	-
Community Development	0	0	-	-
Quality of Life	0	0	-	-
METRO	539,416	525,655	-	525,655
HIDTA	930,842	797,459	-	797,459
Total Expenditures	**$ 1,470,258**	**1,323,114**	**-**	**1,323,114**
Other Resources				
Operating Transfers In	0	0	-	-
Operating Transfers Out	0	0	-	-
Total Other Resources	**$ 0**	**0**	**-**	**-**
Accrual Adjustments	0	0	-	-
ENDING BALANCE	**$ 0**	**(0)**	**(0.42)**	**-**

City of Las Cruces
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Exhibit C

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Project Title	Funded FY2024	Infrastructure Capital Improvement Plan (Unfunded) FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Funding Source(s)
ECONOMIC DEVELOPMENT							
Economic Development - Newly Funded Projects							
Downtown Video Security	100,000						**TIDD**
Economic Development - Total Newly Funded Projects	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Economic Development - Carryover Projects							
Downtown Plaza Shade Structures	643,400						**Taxes**
Downtown Callecitas Shade Structure	100,000	400,000					**TIDD**
Gateway Entry Points Improvements 1 - LCIIP Signage 2 - LCIIP Pocket Park 3 - Gateway Signage	250,000	230,000	25,000	25,000	25,000	25,000	**Bonds,** Grants, Taxes
Parking Lot 7 and Bathrooms	99,404						**TIDD**
Economic Development - Total Carryover Projects	**$ 1,092,804**	**$ 630,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	
Economic Development - Annual Projects							
Downtown Parking Lots Renovation 1 - Parking Lot 9/10 2 - Parking Lot at Campo & Hadley	2,100,000	255,000	255,000	255,000	255,000	255,000	Grants, **TIDD**
Economic Development - Total Annual Projects	**$ 2,100,000**	**$ 255,000**	**$ 255,000**	**$ 255,000**	**$ 255,000**	**$ 255,000**	
Economic Development - Future Projects							
Rocket Drive Expansion		820,000	7,173,000				Grants, Taxes
Transit Loop Road		1,661,000	7,800,000	7,800,000			Grants, Taxes
Economic Development - Total Future Projects	**$ -**	**$ 2,481,000**	**$ 14,973,000**	**$ 7,800,000**	**$ -**	**$ -**	
Total Economic Development	**$ 3,292,804**	**$ 3,366,000**	**$ 15,253,000**	**$ 8,080,000**	**$ 280,000**	**$ 280,000**	
FACILITIES MANAGEMENT							
Facilities Management - Carryover Projects							
Energy Efficiency Program - IGA	1,486,435						**Bonds, Taxes**
Facility Parking Lot Program 1 - Munson Center 2 - Henry R Benavidez Community Center 3 - Train Depot	200,000	250,000	250,000	250,000	250,000	250,000	**Taxes**
Gateway Entry Points Signage Maintenance	7,000	50,000	50,000	50,000	50,000	50,000	**Taxes**
Facilities Management - Total Carryover Projects	**$ 1,693,435**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	
Facilities Management - Annual Projects							
General Facilities Improvements 1 - Communication Office Construction 2 - Jardin de Esperanazas 3 - WIA Rehabilitation 4 - Arc Flash Plan 5 - City Hall Furnishings 6 - Surveillance Camera Upgrades 7 - Records Center Improvements 8 - Branigan Library Exterior Re-Stucco 9 - Frank O'Brien Papen Community Center 10 - City Hall Building Operations Storage	175,085	500,000	500,000	500,000	500,000	500,000	**Taxes**

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Project Title	Funded FY2024	Infrastructure Capital Improvement Plan (Unfunded) FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Funding Source(s)
Roof Replacement Program 1 - Police Department Main Building 2 - WIA Building 3 - Municipal Court 4 - Meerscheidt Rec Center 5 - Rio Grande Theater 6 - Museum of Fine Arts 7 - Museum of Nature and Science 8 - Railroad Museum 9 - Police Department Academy 10 - Roof Inspections	2,397,032	375,000	375,000	375,000	375,000	375,000	**Taxes, TIDD, Bonds**
Safety, Health, Environmental & Emergency 1 - City Hall Security Upgrades 2 - Parks Sidewalk Replacement 3 - Pool Hoist 4 - Fire Alarm & Security Upgrades 5 - Pigeon Abatement	28,448						**Taxes**
Facilities Management - Total Annual Projects	**$ 2,600,565**	**$ 875,000**	**$ 875,000**	**$ 875,000**	**$ 875,000**	**$ 875,000**	
Facilities Management - Future Projects							
HVAC Upgrade Program		200,000	200,000	200,000	200,000	200,000	Taxes
Generator Buffer Program Fire Stations		50,000	50,000	50,000	50,000	50,000	Taxes
Refuse & Recycling Buffer Program Henry R Benavidez Community Center		50,000	50,000	50,000	50,000	50,000	Taxes
Generator Replacement Program		35,000	35,000	35,000	35,000	35,000	Taxes
ADA Compliance		25,000	25,000	25,000	25,000	25,000	Taxes
Facilities Management - Total Future Projects	**$ -**	**$ 360,000**	**$ 360,000**	**$ 360,000**	**$ 360,000**	**$ 360,000**	
Total Facilities Management	**$ 4,294,000**	**$ 1,535,000**	**$ 1,535,000**	**$ 1,535,000**	**$ 1,535,000**	**$ 1,535,000**	
LAS CRUCES AIRPORT							
Las Cruces Airport - Newly Funded Projects							
LRU Runway 4/22 Rehabilitation	1,610,000	455,000					**Grants,** Taxes, Other
Las Cruces Airport - Total Newly Funded Projects	**$ 1,610,000**	**$ 455,000**	**$ -**	**$ -**	**$ -**	**$ -**	
Las Cruces Airport - Carryover Projects							
LRU Airport Infrastructure Improvements	969,354						**Grants, Taxes, Other**
LRU Passenger Terminal	191,037		8,608,963				Grants, **Taxes, Other**
LRU Runway 8/26 Extension 1 - Environmental Assessment 2 - Design 3 - Construction	219,417				4,200,000	8,400,000	Grants, **Taxes, Other**
LRU Runway 12/30 Extension 1 - Environmental Assessment 2 - Design 3 - Construction	262,902				13,500,000		Grants, **Taxes, Other**
LRU Taxilane Improvements	130,982	170,000					Grants, **Taxes, Other**
Las Cruces Airport - Total Carryover Projects	**$ 1,773,692**	**$ 170,000**	**$ 8,608,963**	**$ -**	**$ 17,700,000**	**$ 8,400,000**	
Las Cruces Airport - Annual Projects							
LRU Striping and Marking Maintenance Program	150,000	75,000	75,000	75,000	75,000	75,000	**Taxes, Other**
Las Cruces Airport - Total Annual Projects	**$ 150,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	

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Project Title	Funded FY2024	Infrastructure Capital Improvement Plan (Unfunded) FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Funding Source(s)
Las Cruces Airport - Future Projects							
LRU Utility Infrastructure Improvements		4,500,000					Bonds, Grants, Taxes, Other
LRU Commercial Hangar Design and Construct		2,800,000					Grants, Taxes, Other
LRU Maintenance Facility Design-Construct			650,000				Grants, Taxes, Other
LRU Airport Maintenance Equipment		850,000					Bonds, Grants, Taxes, Other
LRU Airport Automated Weather Observation System (AWOS)		412,460					Grants
LRU Airport Rotating Beacon		170,520					Bonds, Grants, Taxes, Other
LRU Runways 8/26 and 12/30 Blast Pads		166,667					Grants
LRU Pavement Maintenance Program		125,000	125,000	125,000	125,000	125,000	Taxes, Other
LRU Passenger Air Service Infrastructure Revitalization			15,200,000				Grants, Taxes, Other
LRU Fuel Farm Relocation & Expansion			1,900,000				Grants, Taxes, Other
LRU ARFF Index B Equipment Upgrades			1,600,000				Grants, Taxes, Other
LRU Passenger Terminal Parking			1,200,000				Grants, Taxes, Other
LRU Airline Ground Support Equipment Facilities				750,000			Grants, Taxes, Other
LRU Taxilane Extensions				3,400,000			Grants, Taxes, Other
LRU Multi-Modal Public Passenger Transit Facility					2,500,000		Grants, Taxes, Other
LRU East Perimeter Road						11,200,000	Grants, Taxes, Other
LRU Apron West Hangar Rehabilitation						70,000	Grants, Taxes, Other
LRU Apron West Rehabilitation						70,000	Grants, Taxes, Other
Las Cruces Airport - Total Future Projects	**$ -**	**$ 9,024,647**	**$ 20,675,000**	**$ 4,275,000**	**$ 2,625,000**	**$ 11,465,000**	
Total Las Cruces Airport	**$ 3,533,692**	**$ 9,724,647**	**$ 29,358,963**	**$ 4,350,000**	**$ 20,400,000**	**$ 19,940,000**	
NON-PROFIT ORGANIZATIONS							
Non-Profit Organizations - Newly Funded Projects							
Children's Museum Facility	690,746	100,000	400,000	5,500,000			Bonds, **Grants**
MV Community of Hope - Cocina de Peregrinos/El Caldito Kitchen	1,875,000	1,125,000	7,000,000	2,700,000			**Grants**
MV Community of Hope - Flooring	10,317						**Grants**
MV Community of Hope - Jardin de los Niños Re-Roof	250,000						**Grants**
Non-Profit Organizations - Total Newly Funded Projects	**$ 2,826,063**	**$ 1,225,000.00**	**$ 7,400,000.00**	**$ 8,200,000.00**	**$ -**	**$ -**	
Non-Profit Organizations - Carryover Projects							
Arts and Cultural District Improvements	2,572,861						**Grants**
MV Community of Hope - Building 1, Solar Project	200,000			600,000			**Grants**
MV Community of Hope - Casa de Peregrinos Food Rescue Whse	651,942	1,847,000					**Grants, Other**
MV Community of Hope - Expansion Remodel	1,200,000						**Grants**
MV Community of Hope - Health Facility Improvements	1,853,922						**Grants**
Non-Profit Organizations - Total Carryover Projects	**$ 6,478,726**	**$ 1,847,000**	**$ -**	**$ 600,000**	**$ -**	**$ -**	
Non-Profit Organizations - Future Projects							
MV Community of Hope - Campus Extension (Amador Crossing)		5,000,000					Grants
MV Community of Hope - Master Plan Implementation		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Grants
Paseos Verdes		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Grants
La Clinica de Familia - Behavioral Health Facility *2023 Legislative Appropriation*		*922,349*					Grants
MV Community of Hope - El Caldito Upgrade			150,000				Grants
MV Community of Hope - Patio to Office Remodel				1,000,000			Grants
MV Community of Hope - Jardin de los Niños Security Improvements				200,000			Grants
Non-Profit Organizations - Total Future Projects	**$ -**	**$ 9,922,349**	**$ 4,150,000**	**$ 5,200,000**	**$ 4,000,000**	**$ 4,000,000**	
Total Non-Profit Organizations	**$ 9,304,789**	**$ 12,994,349**	**$ 11,550,000**	**$ 14,000,000**	**$ 4,000,000**	**$ 4,000,000**	

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Project Title	Funded FY2024	Infrastructure Capital Improvement Plan (Unfunded) FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Funding Source(s)
PARKS & RECREATION							
Parks & Recreation - Newly Funded Projects							
Klein Park Improvements	210,000	590,000					**Grants,** Taxes
Parks and Recreational Facilities Structural Renovations	286,000	399,000	125,000				**Grants,** Taxes
Park Drinking Fountains	14,000	70,000	70,000				**Grants,** PIF, Taxes
Trail Renovations	100,000	400,000	500,000	500,000	500,000	500,000	Bonds, **Grants**
Various Park Restroom Replacement/Repairs & Upgrades	406,202	360,000					Grants, **PIF**
Veterans' Memorial Park Enhancements	250,000	412,500	662,500	662,500	662,500	662,500	Bonds, **Grants**
Parks & Recreation - Total Newly Funded Projects	**$ 1,266,202**	**$ 2,231,500**	**$ 1,357,500**	**$ 1,162,500**	**$ 1,162,500**	**$ 1,162,500**	
Parks & Recreation - Carryover Projects							
A. Fielder Memorial Safe Haven Renovations	446,917						**Taxes**
Apodaca Park Aquatic Playground and Multi-Use Path	1,614,000						**PIF, Taxes**
Ballfield/Soccer Field Renovations & Upgrades	820,236	834,600	144,000	3,200,000			**Grants**
Chandler Tank Park	1,082,035						**Bonds, Taxes**
Dona Ana Move Trail	690,000						**Grants, Taxes**
East Mesa Public Safety Area Park	100,000	100,000		100,000		100,000	Grants, **PIF**
Gallagher Park Improvements	149,189						**Taxes**
Highland Park	2,028,552	510,850					Grants,**PIF, Taxes**
JCP Learning Center Exterior Repairs	292,800						**Grants, Taxes**
Las Cruces Lateral RTP Trail	489,011						**Grants**
Las Cruces Regional Aquatic Center HVAC & Dehumidifier	75,000						**Taxes**
Meerscheidt Recreation Center - Remodel/Expansion	2,000,000						**Bonds,** Grants
Meerscheidt Recreation Center Improvements	186,169	145,831					Grants, **Taxes**
New Skate Park - Plan & Design	550,000	800,000					**Grants**
Parks Smart Controllers & Pumps	150,001						**Grants, Taxes**
Pioneer Women's Park Gazebo Improvements	835,699	600,000	600,000	600,000	600,000	600,000	**Grants**
Regional Rec & Aquatic Cntr - Ph II - Community Pool Construction	476,026						**Bonds, PIF, Taxes**
Skate Park Renovation & Improvements	1,070,000	836,500	1,650,000	500,000			**Grants, PIF**
Tortugas Trail	75,000						**Grants**
Wayfinding Signage	1,183						**Grants,** PIF
Parks & Recreation - Total Carryover Projects	**$ 13,131,818**	**$ 3,827,781**	**$ 2,394,000**	**$ 4,400,000**	**$ 600,000**	**$ 700,000**	
Parks & Recreation - Annual Projects							
Land Acquisition, Planning, and Design for Parks	100,000	500,000	500,000	500,000	500,000	500,000	**PIF**
Median Landscaping	1,221,609	200,000	200,000	200,000	200,000	200,000	**Grants**, Loans, Taxes
Metro Verde Neighborhood Parks	619,814	500,000	500,000	500,000	500,000	500,000	**PIF,** Grants
Neighborhood Parks	539,085	500,000	500,000	500,000	500,000	500,000	**PIF, Taxes**
Parks Parking Lots BMX Track Parking Lot & ADA Improvements Paz Ball Field Parking Lot Improvements Tony Gomez Park Parking Lot Improvements Veterans' Park Parking Lot Apodaca Park East Mesa Recreation Center Maag Ball Park Skate Park	2,465,881	907,500	252,500	272,700	272,700	272,700	**Bonds, Grants, Taxes**
Parks Shade Structures	24,000	24,000	24,000	24,000	24,000	24,000	**Taxes**
Parks & Recreation - Total Annual Projects	**$ 4,970,389**	**$ 2,631,500**	**$ 1,976,500**	**$ 1,996,700**	**$ 1,996,700**	**$ 1,996,700**	

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Project Title	Funded FY2024	Infrastructure Capital Improvement Plan (Unfunded) FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Funding Source(s)
Parks & Recreation - Future Projects							
Multi-Use Recreation Center		60,000,000					Bonds, Grants
Indoor/Outdoor Aquatic Amenities		195,000					Grants, Taxes
East Mesa Bataan Memorial Pool - HVAC Replacement		78,000					Grants
Albert Johnson Park Electrical Improvements		70,000					Grants, Taxes
Benavidez Park			500,000				Grants
Veterans' Memorial Park Restroom Plumbing Repairs and Upgrades			134,000				Grants, PIF
Valley View Park - Heske Garden Lighting Replacement			80,000				Grants, Taxes
Laabs Pool - HVAC Replacement			78,000				Grants, Taxes
Hadley Complex Recreation Rehabilitation			31,500	318,500			Grants, Taxes
Four Field Baseball/Softball Complex				5,995,500			Bonds, Grants, PIF
Laabs Pool - Shade Structures				97,500			Bonds, Grants, PIF
New Sand Volleyball Courts					40,000		Grants, PIF
Waterfalls Park						1,200,000	Grants, PIF
Parks & Recreation - Total Future Projects	**$ -**	**$ 60,343,000**	**$ 823,500**	**$ 6,411,500**	**$ 40,000**	**$ 1,200,000**	
Total Parks & Recreation	**$ 19,368,409**	**$ 69,033,781**	**$ 6,551,500**	**$ 13,970,700**	**$ 3,799,200**	**$ 5,059,200**	
PUBLIC SAFETY							
Public Safety - Newly Funded Projects							
Fire Station Alerting System	434,492						**Taxes**
Fire Station 2 Bay Remodel	100,000						**Grants**
Fire Station 5	100,000	214,000	230,000				Bonds, **Grants**, Taxes, Other
1 - North/South Aprons 2 - Parking Lot 3 - Improvements							
Fire Station 6 Repairs	100,000						**Grants**
Fire Department Training tower	99,000	120,000					Grants, **Taxes**
Public Safety - Total Newly Funded Projects	**$ 833,492**	**$ 334,000**	**$ 230,000**	**$ -**	**$ -**	**$ -**	
Public Safety - Carryover Projects							
Fire Dept. Administration Building Lobby Remodel	199,026	350,000	193,400				**Grants,** Other
Fire Department CIT and MIH Building	348,895	3,420,315					**ARPA**, Grants, Taxes, Other
Police Department Building Renovations	37,598	400,000					**Grants, Taxes**
Public Safety Regional Radio Communication System	468,000	500,000	25,000	25,000	25,000	25,000	**Grants, Taxes**
Public Safety - Total Carryover Projects	**$ 1,053,519**	**$ 4,670,315**	**$ 218,400**	**$ 25,000**	**$ 25,000**	**$ 25,000**	
Public Safety - Annual Projects							
Fire Department Equipment	330,000	720,000	500,000	500,000	500,000		**Grants**
Public Safety - Total Annual Projects	**$ 330,000**	**$ 720,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ -**	
Public Safety - Future Projects							
Fire Department Station 9		5,165,000					Bonds, Grants, Taxes, Other

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Project Title	Funded FY2024	Infrastructure Capital Improvement Plan (Unfunded) FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Funding Source(s)
Police Department Mobile Operations Command Vehicle							Grants
2023 Legislative Appropriation		*750,000*					
Public Safety Vehicles - Bearcat							Grants
2023 Legislative Appropriation		*500,000*					
Public Safety Vehicles - Rook							Grants
2023 Legislative Appropriation		*500,000*					
Police Department Equipment							Grants
Technology Equipment							
2023 Legislative Appropriation		*450,000*					
Police Parking Lot Resurfacing		276,000					Grants, Taxes
Fire Stations 4 & 5 Security Fencing and Gates		130,000					Grants, Taxes
Public Safety Vehicles - Critical Incident Command Vehicle		100,000					Grants
Fire Station 4 Restroom Remodel		90,000					Grants, Taxes, Other
Police North Parking Lot Fencing		20,000					Grants
Fire-Energy Efficiency and Sustainability				334,000	330,000	270,000	Grants
Fire Station 2 Replacement					5,165,000		Taxes, Grants
1 - Land Acquisition							
2 - Plan, Design, Construct, and FF&E							
3 - Demolition							
Downtown Public Safety Complex						57,000,000	Bonds, Grants
Police/Fire Training Facility - Design & Construct						6,900,000	Grants
Police/Fire Training Facility - Furniture, Fixtures, & Equipment						2,100,000	Grants
Public Safety - Total Future Projects	**$ -**	**$ 7,981,000**	**$ -**	**$ 334,000**	**$ 5,495,000**	**$ 66,270,000**	
Total Public Safety	**$ 2,217,011**	**$ 13,705,315**	**$ 948,400**	**$ 859,000**	**$ 6,020,000**	**$ 66,295,000**	
PUBLIC WORKS							
Public Works - Newly Funded Projects							
Complete Streets	7,660,000	1,750,000	1,750,000	1,500,000	1,750,000	1,750,000	**Bonds**
University Ave. Complete Street Improvements							
El Paseo Rd.							
Idaho Ave							
Lift Up Las Cruces - Street Improvements	595,000	600,000	600,000	600,000	600,000	600,000	**Grants**
Mesquite Historical District Renovations	1,025,000						**Grants**
Resiliency	3,000,000	1,250,000	1,250,000	1,000,000	1,250,000	1,250,000	**Bonds**
University Ave. Complete Street Improvements-Design	520,000	480,000					**Grants**, Bonds, Taxes
Public Works - Total Newly Funded Projects	**$ 12,280,000**	**$ 3,600,000**	**$ 3,600,000**	**$ 3,100,000**	**$ 3,600,000**	**$ 3,600,000**	
Public Works - Carryover Projects							
Amador Hotel	3,086,723	2,950,000	2,950,000	2,950,000			**Grants, TIDD**
Bellamah Drive - Lees Drive to Luna Street	2,676,899						**Bonds, Taxes**
Campo Street Design and Reconstruct	1,401,103	4,815,197					**TIDD,** Taxes
Hadley Ave.							
Organ Ave.							
Casa Linda Acres Reconstruction	3,634,760						**ARPA, Taxes**
Del Rey Blvd Signal Improvements	177,390						**Grants, Taxes**
East Mesa Recreation Complex	2,000,000						**Bonds**
East Mesa Recreation Complex Roads	567,698	637,906					**Bonds, Taxes**
East Mesa Roads and Drainage	1,617,088		900,000	500,000	500,000	500,000	**Grants, Taxes**
2023 Legislative Appropriation		*550,000*					
GO Bonds - ARPA Funding	2,506,687						**ARPA**
GO Bond 2022 - New Fire Station	9,800,000						**Bond**
GO Bond 2022 - Parks Improvements	1,960,000						**Bond**

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GO Bond 2022 - East Mesa Recreation Facility	4,900,000						Bond
GO Bond Q1 - Park & Sport Field Improvements & Additions	45,517						GO Bonds, PIF
GO Bond Q2 - New Animal Shelter Facility	49,997						GO Bonds
GO Bond Q3 - New Fire Station No. 3 Building	29,164						GO Bonds
GO Bond Q4 - Walking, Jogging, Biking Trails Improvements & Additions	7,065						GO Bonds
Madrid Ave Extension - Martha Dr to N Triviz Dr	2,864,997	1,000,000					Grants, Taxes
Midway Ave - Gas Line Rd to Mesa Dr	600,000						Taxes, Grants
Picacho Ave HAWK System	238,652						Grants, Taxes
South Main St - Avenida de Mesilla to Boutz	3,308,139						Bonds
Storm Water System Mapping	100,000	100,000					Taxes
Traffic Signals Hoagland Rd & N Alameda Blvd Roadrunner Parkway & Sonora Springs Sonoma Ranch Blvd & Northrise	1,010,523						Bonds
Telshor ADA Improvements Phase VI	316,659						Grants, Taxes
Telshor Spruce Intersection Improvements	836,959	850,000					Grants
Voluntary Assessment District Phase I Sanitary Sewer Infrastructure Sonoma Ranch Blvd Mile 2: Peachtree to Arroyo Red Hawk Golf Rd: N.Bound Metro Verde S.P1E to Arroyo Rd Regional Drainage Phase 1	69,808						Bonds
Voluntary Assessment District Phase II Peachtree Hills Rd. East & West Regional Drainage Sonoma Ranch Blvd to Engler, Mile 1, Mile 2, Mile 3, & Roundabout Sonoma Ranch Blvd Landscaping to Engler, Mile 1, Mile 2, & Mile 3	3,196,542						Bonds
Villa Mora Dam Park Study	612,588						Grants, Taxes
Walnut-Madrid TAP Bike/Pedestrian Improvements	982,250						Bonds, Grants
Public Works - Total Carryover Projects	**$ 48,597,207**	**$ 10,903,103**	**$ 3,850,000**	**$ 3,450,000**	**$ 500,000**	**$ 500,000**	
Public Works - Annual Projects							
Active Transportation Bicycle Facilities Pedestrian Safety Improvements ADA Sidewalk Gap	5,115,779	350,000	350,000	350,000	350,000	350,000	Bonds, Taxes
Chip Seal Program	200,000	200,000	200,000	200,000	200,000	200,000	Taxes
CO-OP Match	80,000	80,000	80,000	80,000	80,000	80,000	Taxes
Drainage Infrastructure Improvements EBID Drains & Laterals Land Acquisition Other Improvements	3,068,122	500,000	500,000	500,000	500,000	500,000	Bonds, Taxes
Land Acquisition - Public Works Flood Control Rights of Way East Mesa Other	200,000	250,000	250,000	250,000	250,000	250,000	Taxes
M.A.P. Match	165,000	150,000	150,000	150,000	150,000	150,000	Taxes
Materials Testing	240,000	250,000	250,000	250,000	250,000	250,000	Taxes
Neighborhood Traffic Calming Program	60,000	60,000	60,000	60,000	60,000	60,000	Taxes
Pavement Condition Index Improvements Pavement Condition Index Improvements Pavement Overlays Pavement Replacement Pavement Treatment	10,238,981	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000	Bonds, Taxes

City of Las Cruces
Capital Improvements Program
FY 2024-2029

Amended 01/16/2024

Project Title	Funded FY2024	Infrastructure Capital Improvement Plan (Unfunded) FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Funding Source(s)
Pavement Marking Program	169,000	500,000	250,000	500,000	250,000	500,000	Taxes
Roadway Maintenance Program	902,569	700,000	700,000	700,000	700,000	700,000	Taxes
Street Lighting & Traffic Signal Maintenance Program	1,096,291	500,000	500,000	500,000	500,000	500,000	Taxes
Traffic Signal Program Bataan Memorial at Rinconada	514,847	500,000	500,000	500,000	500,000	500,000	Taxes
Transportation System Modernization ITS	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Taxes
Unpaved Roads	250,000	250,000	250,000	250,000	250,000	250,000	Taxes
Weed Control & Maintenance Program City Rights of Way Las Cruces Dam Ponds	95,000	100,000	100,000	100,000	100,000	100,000	Taxes
Public Works - Total Annual Projects	**$ 23,395,589**	**$ 11,690,000**	**$ 11,440,000**	**$ 11,690,000**	**$ 11,440,000**	**$ 11,690,000**	
Public Works - Future Projects							
HWY 70 and Elks/Triviz Intersection Improvements		25,000,000					Grants, Taxes
Melendres Ave - Hadley to Picacho		1,979,500					Loans, Taxes
Johnson St - Rouault Ave to Topley Dr		1,712,000					Loans, Taxes
Ethel Ave - Alameda Blvd to Miranda, and Houma		1,043,250					Loans, Taxes
Pittsburg Ave - Melendres to Cul de Sac		250,000					Loans, Taxes
Med Park Ave - Idaho to Perkins Ave			1,824,000				Loans, Taxes
Evelyn St - Madrid Ave to Ash Ave			1,710,000				Loans, Taxes
Sacramento St - Ash Ave to Oasis Ave			1,482,000				Loans, Taxes
Mountain Ave - Melendres St to Armijo St			1,368,000				Loans, Taxes
Armijo St - Picacho Ave to Parker Rd			684,000				Loans, Taxes
Sequoia Ave - Valley Dr to E.O.P.				2,420,000			Loans, Taxes
Lohman at Walnut and Walton Signal Improvements				1,500,000			Bonds, Loans, Taxes
Kilmer St - Spruce Ave to Ash Ave				1,391,000			Loans, Taxes
Armijo St - Organ Ave to Mountain Ave				1,331,000			Loans, Taxes
Poplar Ave - Mesquite St to Santa Fe St				871,200			Loans, Taxes
La Fonda Dr - Idaho Ave to E.O.P.				726,000			Loans, Taxes
6th Street - Hayner Ave to Hadley Ave				484,000			Loans, Taxes
South Valley Dr Reconstruction - Avenida de Mesilla to Boutz					3,379,200		Loans, Taxes
Miranda Ave - Picacho Ave to Court Ave					1,664,000		Loans, Taxes
Rigsby Rd - Barker to Valley Dr					768,000		Loans, Taxes
Scoggins Ave - 6th St to Sweet St					652,800		Loans, Taxes
Mountain Ave - Water St to Alameda Blvd					640,000		Loans, Taxes
Street Lighting Management System					500,000		Bonds, Loans, Taxes
Aspen Ave - Sequioa Ave to S Valley Dr						2,970,000	Loans, Taxes
Alameda Blvd - Amador Ave to Las Cruces Ave						1,409,400	Taxes, TIDD
Westgate St - Amador Ave to Cul de Sac						1,350,000	Loans, Taxes
Parkview Dr - Espina St to E.O.P.						972,000	Loans, Taxes
Sweet St - Hadley Ave to Hayner St						568,000	Loans, Taxes
Targeted Road and Lighting Improvements - Design						50,000	Taxes
West Mesa Fiber Optics Improvements - Design						50,000	Taxes
Public Works - Total Future Projects	**$ -**	**$ 29,984,750**	**$ 7,068,000**	**$ 8,723,200**	**$ 7,604,000**	**$ 7,369,400**	
Total Public Works	**$ 84,792,796**	**$ 56,657,853**	**$ 25,958,000**	**$ 26,963,200**	**$ 23,144,000**	**$ 23,159,400**	

City of Las Cruces
Capital Improvements Program
FY 2024-2029

Amended 01/16/2024

Project Title	Funded FY2024	Infrastructure Capital Improvement Plan (Unfunded) FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Funding Source(s)
QUALITY OF LIFE							
Quality of Life - Newly Funded Projects							
Museum of Nature and Science - Atrium Redesign	50,000	15,000					**Grants**, Taxes
Museum System Technology Improvements	210,000						**TIDD**
Quality of Life - Total Newly Funded Projects	**$ 260,000**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ -**	
Quality of Life - Carryover Projects							
Branigan Cultural Center Improvements	289,364	93,000	1,000,000	1,000,000	1,200,000		**Grants, Taxes**
Branigan Library - Expansion Phase II/Branch	64,364	2,615,000	1,650,000				Bonds, Grants, **Other**
Go Bond 2023 Public Art	340,000						**Bond**
Munson Center Renovations	885,952						**Grants**
2023 Legislative Appropriation		*2,302,399*					
Sage Café Expansion	902,525	3,083,180					**Grants**
Senior Programs Kitchen Equipment	52,409	150,000					**Taxes**
Quality of Life - Total Carryover Projects	**$ 2,534,614**	**$ 8,243,579**	**$ 2,650,000**	**$ 1,000,000**	**$ 1,200,000**	**$ -**	
Quality of Life - Annual Projects							
Public Art Program	108,506	300,000	300,000	300,000	300,000	300,000	**Taxes**
Quality of Life - Total Annual Projects	**$ 108,506**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	
Quality of Life - Future Projects							
Munson Center Floor		750,000					Bonds, Grants, Taxes
Sage Café Backup Generator		422,500					Bonds, Grants, Taxes
Senior Programs Vehicles		30,000	280,000	280,000			Grants
2023 Legislative Appropriation		*310,000*					
Senior Programs Existing Kitchen Expansion Assessment		260,000					Taxes
Munson Center Bathrooms		250,000					Bonds, Grants, Taxes
Munson Center Kitchen Expansion		221,000	3,053,100				Bonds, Grants, Taxes
Benavidez Kitchen Expansion			93,800	2,854,800			Bonds, Grants, Taxes
Museum System On-site Server		115,000					Bonds, Grants, Taxes
Frank O'Brien Papen Center - Dining Room Floor			47,140				Grants, Taxes
2023 Legislative Appropriation		*35,000*					
Museum of Art Improvements		35,000	95,000	320,000	200,000		Bonds, Grants, Taxes
Museum of Art - Gallery Flooring		35,000	165,000				Bonds, Grants, Taxes
Museum of Nature and Science - Nature Center Redesign		25,000	75,000	175,000			Taxes, Grants
Railroad Museum Reinterpretation		25,000	60,000	150,000	75,000		Bonds, Grants, Taxes
Benavidez Center Renovations			38,900				Bonds, Grants, Taxes
2023 Legislative Appropriation		*127,500*					
Railroad Museum - Exterior Improvements			38,000	60,000	17,500		Bonds, Grants, Taxes
Branigan Library Renovation				209,000	2,750,000	1,111,000	Bonds, Grants, Taxes
Museum of Art Relocation/Remodel						30,000,000	Bonds, Grants, Taxes
Museums Collection Storage Facility						9,500,000	Grants, Taxes
Quality of Life - Total Future Projects	**$ -**	**$ 2,641,000**	**$ 3,945,940**	**$ 4,048,800**	**$ 3,042,500**	**$ 40,611,000**	
Total Quality of Life	**$ 2,903,120**	**$ 11,199,579**	**$ 6,895,940**	**$ 5,348,800**	**$ 4,542,500**	**$ 40,911,000**	

City of Las Cruces
Capital Improvements Program
FY 2024-2029

Amended 01/16/2024

Project Title	Funded FY2024	Infrastructure Capital Improvement Plan (Unfunded) FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Funding Source(s)
ROADRUNNER TRANSIT							
RoadRUNNER Transit - Carryover Projects							
Municipal Services Center - Transit	19,533,479	8,383,338					**ARPA, Bonds, Grants, Taxes**
RoadRUNNER Transit - Total Carryover Projects	**$ 19,533,479**	**$ 8,383,338**	**$ -**	**$ -**	**$ -**	**$ -**	
RoadRUNNER Transit - Annual Projects							
Transit Facilities Improvement Program	75,000	75,000	75,000	75,000	80,000	185,000	**Grants, Taxes**
RoadRUNNER Transit - Total Annual Projects	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 80,000**	**$ 185,000**	
Total RoadRUNNER Transit	**$ 19,608,479**	**$ 8,458,338**	**$ 75,000**	**$ 75,000**	**$ 80,000**	**$ 185,000**	
SUSTAINABILITY							
Sustainability - Carryover Projects							
Solar Energy Photo Voltaic Projects	214,152						**Taxes**
Fleet Electric Vehicle Chargers	376,000	-					Grants, Bonds, **Taxes**
Sustainability - Total Carryover Projects	**$ 590,152**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Sustainability - Future Projects							
DC Fast Chargers for Electric Vehicles		200,000	200,000				Grants, Bonds, Taxes
Public Electric Vehicle Chargers		200,000	200,000				Grants, Bonds, Taxes
Green Cool Corridors for Bicycles				174,000			Grants, Bonds, Taxes
LMI Housing Retrofits for Resiliency				1,270,000			Grants, Bonds, Taxes
Sustainability - Total Future Projects	**$ -**	**$ 400,000**	**$ 400,000**	**$ 1,444,000**	**$ -**	**$ -**	
Total Sustainability	**$ 590,152**	**$ 400,000**	**$ 400,000**	**$ 1,444,000**	**$ -**	**$ -**	
UTILITIES							
Utilities - Newly Funded Projects							
JHWWTF Rehabilitation	15,111,385						**Bonds**
Wastewater SCADA	596,277	296,569	196,569	30,000	30,000	30,000	**Other**
Water Development	163,224	1,469,019					**WIF**
Utilities - Total Newly Funded Projects	**$ 15,870,886**	**$ 1,765,588**	**$ 196,569**	**$ 30,000**	**$ 30,000**	**$ 30,000**	
Utilities - Carryover Projects							
Wastewater Development	165,000						**WWIF**
Wastewater Septic Systems	2,171,467	1,472,100	1,619,000				**Other, Bonds, Grant**
Water Rehabilitation - NMFA	34,941						**Loans**
Water Utilities Bond Projects 2020A	3,558,786	4,939,151					**Bonds**
Utilities - Total Carryover Projects	**$ 5,930,194**	**$ 6,411,251**	**$ 1,619,000**	**$ -**	**$ -**	**$ -**	
Utilities - Annual Projects							
Gas Admin Building Improvements Fiberoptic Cable Replacement from Roundtree to JU	468,323	475,000	125,000	125,000	125,000	125,000	**Other**
Gas Development - Low & High Pressure	112,444	19,234,390	3,168,364	652,341	300,000	300,000	**Other**
Gas Rehabilitation - Low & High Pressure	110,000	2,403,244	2,543,189	460,000	250,000	250,000	**Other**
Gas Rehabilitation - Street Utility Rehabilitation	2,150,425	1,044,223					**Other**
Gas SCADA	290,871	236,748	236,748	50,000	50,000	50,000	**Other**
Solid Waste Building Improvements	1,117,906	405,000	125,000	125,000	125,000	125,000	**Other**
Fiberoptic Cable Replacement from Roundtree to JU							**Other**

City of Las Cruces
Capital Improvements Program
FY 2024-2029

Amended 01/16/2024

Project Title	Funded FY2024	Infrastructure Capital Improvement Plan (Unfunded) FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Funding Source(s)
Wastewater Building Improvements	175,000	1,031,000	75,000	75,000	75,000	75,000	**Other**
Fiberoptic Cable Replacement from Roundtree to JU							**Other**
Wastewater JHWWTF	69,219	727,835					**Other**
Wastewater Lift Station Renovations	50,000	100,000	50,000	100,000	50,000	100,000	**Other**
Wastewater Rehabilitation - East Mesa Water Reclamation Facility	1,631,309						**Other**
Wastewater Street Utility Rehabilitation	2,133,558	3,465,381	400,000		400,000		**Other**
Water Building Improvements	245,333	475,000	125,000	125,000	125,000	125,000	**Other**
Fiberoptic Cable Replacement from Roundtree to JU							**Other**
Water Rehabilitation - Line Extension	823,106	1,126,230					**Other**
Water Rehabilitation - Reservoir Rehabilitation	60,068	7,367,011	3,565,500				**Other**
Water Rehabilitation - Street Utility Rehabilitation	3,071,605	3,098,992	250,000	350,000	250,000	350,000	**Other**
Water SCADA	89,277	689,214	669,461	50,000	30,000	50,000	**Other**
Utilities - Total Annual Projects	**$ 12,598,444**	**$ 41,879,268**	**$ 11,333,262**	**$ 2,112,341**	**$ 1,780,000**	**$ 1,550,000**	
Utilities - Future Projects							
Water Transite Pipe ID and replace		5,000,000					Grants
Water Well Buildings		1,800,000					Other
Water Booster Station		1,006,771					Other
Water Pump Station Well Rehab		481,040	2,709,364				Other
Water Rehabilitation - Pump Station Rehabilitation		377,800	100,000	100,000	100,000	100,000	Other
Water Rehabilitation - Pump PRV		324,000					Other
Gas Rehabilitation - Regulator Stations		223,658	2,012,923				Other
Wastewater Jacob Hands Wastewater Treatment Facility		100,000	100,000	100,000	100,000	100,000	Other
Water NMFA Loan		100,000					Bonds
Wastewater East Mesa Water Reclamation		50,000	50,000	50,000	50,000	50,000	Other
Wastewater Development Lift Station Upgrades			100,000				WWIF
Utilities - Total Future Projects	**$ -**	**$ 9,463,269**	**$ 5,072,287**	**$ 250,000**	**$ 250,000**	**$ 250,000**	
Total Utilities	**$ 34,399,525**	**$ 59,519,376**	**$ 18,221,118**	**$ 2,392,341**	**$ 2,060,000**	**$ 1,830,000**	
VISIT LAS CRUCES							
Visit Las Cruces - Carryover Projects							
Convention Center FF&E	75,000	75,000	-	-	-	-	**Taxes**
Visit Las Cruces - Total Carryover Projects	**$ 75,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	
Total Visit Las Cruces	**$ 75,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	
ALL DEPARTMENTS							
Total Newly Funded Projects	**$ 35,566,643**	**$ 10,106,088**	**$ 12,784,069**	**$ 12,492,500**	**$ 4,792,500**	**$ 4,792,500**	
Total Carryover Projects	**$ 102,484,641**	**$ 45,461,367**	**$ 19,665,363**	**$ 9,800,000**	**$ 20,350,000**	**$ 9,950,000**	
Total Annual Projects	**$ 46,328,494**	**$ 58,500,768**	**$ 26,829,762**	**$ 17,879,041**	**$ 17,301,700**	**$ 16,926,700**	
Total Future Projects	**$ -**	**$ 132,601,015**	**$ 57,467,727**	**$ 38,846,500**	**$ 23,416,500**	**$ 131,525,400**	
GRAND TOTAL	**$ 184,379,777**	**$ 246,669,238**	**$ 116,746,921**	**$ 79,018,041**	**$ 65,860,700**	**$ 163,194,600**	

Abbreviations and Notes:
Indicates a Change
Pending Legislative Appropriations noted in italic
Current funding sources noted in bold

ARPA - American Rescue Plan Act
Bonds - Includes Bonds and Loans
Grants - Includes Local, State, Federal, or private entity
Other - Includes Fees, State Entitlements, Leases, Developer Contributions, and Donations
PIF - Park Impact Fees
PSIF - Public Safety Impact Fees
TIDD - *Tax Increment Development District*
WIF - *Water Impact Fees*
WWIF - *Wastewater Impact Fees*

ATTACHMENT "A"

BUDGET ADJUSTMENT SUMMARY

FUND NO.	1000
FUND TITLE:	General Fund
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	City Manager
PROGRAM:	Housing Neighborhood Services
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$371,250
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to fund the predevelopment costs for Amador Crossing Affordable Housing apartments located on the MVCH Campus.	

FUND NO.	1000
FUND TITLE:	General Fund
TYPE OF ADJUSTMENT:	Revenue & Expenses
DEPARTMENT:	Fire & Emergency Services
PROGRAM:	Emergency Medical Response
REVENUE ADJ AMOUNT	$1,500,000
EXPENDITURE ADJ AMOUNT	$1,500,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: AMR Ambulance Transport contract billing revenue and expenditures.	

ATTACHMENT "A"

FUND NO.	1000
FUND TITLE:	General Fund
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	Parks & Recreation
PROGRAM:	Office Of the Director
REVENUE ADJ AMOUNT	$50,000
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Revenue increase for after school program that was previously free and now charging.	

FUND NO.	1000
FUND TITLE:	General Fund
TYPE OF ADJUSTMENT:	Revenue & Expenses
DEPARTMENT:	Community Development
PROGRAM:	Metropolitan Planning Organization
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(25,576.02)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMEN T NEEDED:	
REASON FOR ADJUSTMENT: To adjust grant projections to actuals for FFYH23 MVMPO FHWA.	

ATTACHMENT "A"

FUND NO.	1000
FUND TITLE:	General Fund
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$2
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Closing fund 5921, transferring $2 balance to GF 1000.	

FUND NO.	1400
FUND TITLE:	Facilities Maintenance
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$18,000
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Increasing investment income revenues to actuals.	

ATTACHMENT "A"

FUND NO.	1400
FUND TITLE:	Facilities Maintenance
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Public Works
PROGRAM:	Construction Management
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(238,988)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	Yes
REASON FOR ADJUSTMENT: Reducing building improvement expenses to bring fund to balance.	

FUND NO.	1500
FUND TITLE:	HHR Contingency
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	NON DEPARTMENT
PROGRAM:	NON SECTION
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(2,588,409.50)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer to fund 5923 to cover negative fund balance.	

ATTACHMENT "A"

FUND NO.	1500
FUND TITLE:	HHR Contingency
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non-Department
PROGRAM:	Non-Section
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(1,263,166)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer to fund 5920 to cover negative fund balance in 5923.	

FUND NO.	2100
FUND TITLE:	Special Revenue Reimb Grants
TYPE OF ADJUSTMENT:	Revenue & Expenses
DEPARTMENT:	Fire & Emergency Services
PROGRAM:	
REVENUE ADJ AMOUNT	$(304,220.30)
EXPENDITURE ADJ AMOUNT	$(304,220.30)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: CARA Grant SOW was not signed and reverted back to granting agency.	

ATTACHMENT "A"

FUND NO.	2100
FUND TITLE:	Special Revenue Reimb Grants
TYPE OF ADJUSTMENT:	Revenue & Expenses
DEPARTMENT:	Community Development
PROGRAM:	Metropolitan Planning Organization
REVENUE ADJ AMOUNT	$(129,800.75)
EXPENDITURE ADJ AMOUNT	$(129,800.75)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjust grant projections to actuals for FFY23 MVMPO FHWA & FFY23 MVMPO FTA.	

FUND NO.	2100
FUND TITLE:	Special Revenue Reimb Grants
TYPE OF ADJUSTMENT:	Revenue & Expenses
DEPARTMENT:	Quality of Life
PROGRAM:	Museum Education
REVENUE ADJ AMOUNT	$(1,094.32)
EXPENDITURE ADJ AMOUNT	$(1,594.32)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: To adjust Franklin Inst Mission to Mars grant projections to actuals as grant closed in FY23.	

ATTACHMENT "A"

FUND NO.	2100
FUND TITLE:	Special Revenue Reimb Grants
TYPE OF ADJUSTMENT:	Expenses
DEPARTMENT:	Quality of Life
PROGRAM:	Senior Nutrition
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(7,558.02)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: To adjust grant projections to actuals for Congregate Meals FY23.	

FUND NO.	2100
FUND TITLE:	Special Revenue Reimb Grants
TYPE OF ADJUSTMENT:	Expenses
DEPARTMENT:	Quality of Life
PROGRAM:	Long-Term Care
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(1,855.01)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: To adjust Homemaker FY23 grant projections to actuals.	

ATTACHMENT "A"

FUND NO.	2300
FUND TITLE:	Fire Fund
TYPE OF ADJUSTMENT:	Revenue & Expenses
DEPARTMENT:	Fire & Emergency Services
PROGRAM:	Chief's Executive Offices
REVENUE ADJ AMOUNT	$(1,416.43)
EXPENDITURE ADJ AMOUNT	$ 1,820.75
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjusting State Fire Marshal funds to actuals.	

FUND NO.	2303
FUND TITLE:	Emergency Medical Services
TYPE OF ADJUSTMENT:	Revenue & Expenses
DEPARTMENT:	Fire & Emergency Services Expenses
PROGRAM:	Emergency Medical Response
REVENUE ADJ AMOUNT	$(928)
EXPENDITURE ADJ AMOUNT	$(928)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: To adjust to actuals NMDOH for EMS funds.	

ATTACHMENT "A"

FUND NO.	2401
FUND TITLE:	Police Protection Fund
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Police
PROGRAM:	Administration
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(11,286)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjusting Law Enforcement Protection fund expenses to actuals.	

FUND NO.	2710
FUND TITLE:	Convention & Visitors Bureau
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Assistant City Manager's Office
PROGRAM:	Visit Las Cruces
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$661,893
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Book reconciling audit entry that was not done in FY18 & FY21.	

ATTACHMENT "A"

FUND NO.	3225
FUND TITLE:	2016 Flood Control
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$249,725
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Closing 2016 Flood Project fund, transferring remaining project fund balance to this debt service fund.	

FUND NO.	4005
FUND TITLE:	Community Investment Projects
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Public Works
PROGRAM:	Construction Management
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$0.72
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjust Branigan cultural grant projection to actuals.	

ATTACHMENT "A"

FUND NO.	4005
FUND TITLE:	Community Investment Projects
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Parks & Recreation
PROGRAM:	Medians & Right of Ways
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$570,175.85
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	Yes
REASON FOR ADJUSTMENT: Adjust 2019 Median Landscaping Improvements to actuals last years ending available balance.	

FUND NO.	4030
FUND TITLE:	2016 Flood Project
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(249,725)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Closing fund, transferring remaining project fund balance to 2016 Flood Control -debt service fund.	

ATTACHMENT "A"

FUND NO.	4030
FUND TITLE:	2016 Flood Project
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$1,637
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjusting revenues to actuals.	

FUND NO.	4106
FUND TITLE:	Public Park Development
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Parks & Recreation
PROGRAM:	Administration-P&R
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$432,350
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Increase expenses for Metro Park Village & Eagle Vista Trail Reimbursements Developers.	

ATTACHMENT "A"

FUND NO.	4202
FUND TITLE:	GRT Street Maintenance
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	Public Works
PROGRAM:	Construction Management
REVENUE ADJ AMOUNT	$1,838,243
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Increase revenue for charges and fees not budgeted.	

FUND NO.	4613
FUND TITLE:	NMFA Equipment
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	Fire & Emergency Services
PROGRAM:	Chief's Executive Office
REVENUE ADJ AMOUNT	$(5,000,000)
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjust NMFA Equipment fund revenues to actuals.	

ATTACHMENT "A"

FUND NO.	4621
FUND TITLE:	2020B NMFA ESP Project
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$15,000
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjusting FY24 revenue budget to actuals coming in higher than budgeted.	

FUND NO.	4621
FUND TITLE:	2020B NMFA ESP Project
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Assistant City Manager's Office
PROGRAM:	Facilities Management
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(461,948)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	Yes
REASON FOR ADJUSTMENT: Reducing expense budget to true up fund balance.	

ATTACHMENT "A"

FUND NO.	5010
FUND TITLE:	Airport
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Assistant City Manager's Off
PROGRAM:	Airport
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$135,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	Yes
REASON FOR ADJUSTMENT: Increased expenses for 2023 Las Cruces Air & Space Expo. The show attracted more people than anticipated and resulted in additional expenses. $60,000 is to replenish the operating budget used to cover the Air & Space expo. $75,000 for LRU striping and marking maintenance program, necessary for maintaining FAA certification. Inspection is coming up at the end of July.	

FUND NO.	5100
FUND TITLE:	Utilities Shared Services
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	Non Department
PROGRAM:	Non Subsection
REVENUE ADJ AMOUNT	$550,000
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5100
FUND TITLE:	Utilities Shared Services
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non Department
PROGRAM:	Non Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(550,000)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer to 5160 to offset negative fund balance.	

FUND NO.	5100
FUND TITLE:	Utilities Shared Services
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Customer Central
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$10,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5100
FUND TITLE:	Utilities Shared Services
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Utilities Billing & Receivable
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$125,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

FUND NO.	5100
FUND TITLE:	Utilities Shared Services
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Utilities Warehouse
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$34,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5160
FUND TITLE:	Shared Svcs Equip Repl Reserve
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non Department
PROGRAM:	Non Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$550,000
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer from 5100 to offset negative fund balance.	

FUND NO.	5200
FUND TITLE:	Gas Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Nat Gas & Enrg-Pressure & Serv
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$375,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5200
FUND TITLE:	Gas Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	NGE-Construct, Maint & Corrosion
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$50,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

FUND NO.	5200
FUND TITLE:	Gas Operations
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Utilities
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(1,100,385)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer $900,385 to fund 5505 to pay internal loan between natural gas and energy and solid waste and transfer $200,000 to fund 5250 to cover capital fund balance.	

ATTACHMENT "A"

FUND NO.	5205
FUND TITLE:	Gas Contingency Fund
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Utilities
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(2,093.12)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfers needed to close fund 5270 & 5271.	

FUND NO.	5250
FUND TITLE:	Gas Capital Improvements
TYPE OF ADJUSTMENT:	Expenses
DEPARTMENT:	Utilities
PROGRAM:	Technical Support
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$715,110
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5250
FUND TITLE:	Gas Capital Improvements
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$200,000
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer from fund 5200 - Gas Operations to cover capital fund balance.	

FUND NO.	5270
FUND TITLE:	GAS15A Bond Projects
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$721.89
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: 5205 - Gas Contingency fund will be closed out and the funds are now in fund 5270.	

ATTACHMENT "A"

FUND NO.	5271
FUND TITLE:	2018 JU Project
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Utilities
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$1,371.23
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: 5205 - Gas Contingency fund will be closed out and the funds are in fund 5271.	

FUND NO.	5300
FUND TITLE:	Water Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Water Line Maintenance
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$25,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5300
FUND TITLE:	Water Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Water Quality Laboratory
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$22,500
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

FUND NO.	5300
FUND TITLE:	Water Operations
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Utilities
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$300,000
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer from fund 5360-Water Equipment Repl Reserve. to cover operational fund balance.	

ATTACHMENT "A"

FUND NO.	5300
FUND TITLE:	Water Operations
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Utilities
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(300,000)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer to fund 5350-Water Capital Improvements to cover operational fund balance.	

FUND NO.	5337
FUND TITLE:	Water16 Debt Service
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Utilities
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$29,531
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: 5348 - 2017 JU Improvement Rev Bond fund will be closed out and the funds are now in fund 5337.	

ATTACHMENT "A"

FUND NO.	5348
FUND TITLE:	2017 JU Improvement Rev Bond
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Utilities
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(29,531)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Closing fund and transferring remaining fund balance to 5337- Water16 Debt Service fund.	

FUND NO.	5350
FUND TITLE:	Water Capital Improvements
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Technical Support
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$1,505,551
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5350
FUND TITLE:	Water Capital Improvements
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Utilities
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$300,000
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer from fund 5300 to cover capital fund balance.	

FUND NO.	5360
FUND TITLE:	Water Equipment Replace Reserve
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$105,000
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjusting to actuals per previous FY.	

ATTACHMENT "A"

FUND NO.	5360
FUND TITLE:	Water Equipment Replace Reserve
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Water Line Maintenance
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(144,300)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs & releasing funds.	

FUND NO.	5360
FUND TITLE:	Water Equipment Replace Reserve
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Water Meters Valves Hydrants
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(23,288)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: To release funds.	

ATTACHMENT "A"

FUND NO.	5360
FUND TITLE:	Water Equipment Replace Reserve
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Water Production
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(295,000)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: To release funds.	

FUND NO.	5360
FUND TITLE:	Water Equipment Replace Reserve
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Water Administration
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(24,150)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: To release funds.	

ATTACHMENT "A"

FUND NO.	5360
FUND TITLE:	Water Equipment Replace Reserve
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$300,000
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer to cover operational fund balance.	

FUND NO.	5378
FUND TITLE:	WATER07 NMFA Projects
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Technical Support
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(21,214)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjust for negative balance.	

ATTACHMENT "A"

FUND NO.	5395
FUND TITLE:	WATER20A Project
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Technical Support
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$1,629,937
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

FUND NO.	5400
FUND TITLE:	Wastewater Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Water Quality Laboratory
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$65,500
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5400
FUND TITLE:	Wastewater Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Jacob Hands WW Treatment Facility
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$80,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

FUND NO.	5400
FUND TITLE:	Wastewater Operations
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non- Department
PROGRAM:	Non- Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$100,000
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer to 5460 fund capital projects.	

ATTACHMENT "A"

FUND NO.	5400
FUND TITLE:	Wastewater Operations
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non- Department
PROGRAM:	Non- Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(1,300,000)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer to 5450 fund capital projects.	

FUND NO.	5450
FUND TITLE:	Wastewater Capital Improvement
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Technical Support
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$202,026
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5450
FUND TITLE:	Wastewater Capital Improvement
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non-Department
PROGRAM:	Non- Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$1,300,000
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer from 5400 to increase fund balance.	

FUND NO.	5451
FUND TITLE:	WW20B Projects
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Technical Support
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$915,104
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5460
FUND TITLE:	Wastewater Equipment Replace Reserve
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Wastewater Line Maintenance
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$58,630
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

FUND NO.	5460
FUND TITLE:	Wastewater Equipment Replace Reserve
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Water Quality Laboratory
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$72,698
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5460
FUND TITLE:	Wastewater Equipment Replace Reserve
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non- Department
PROGRAM:	Non- Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(100,000)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer from fund 5400 to increase fund balance.	

FUND NO.	5495
FUND TITLE:	WW20A Project
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Technical Support
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$151,543
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Rollover funds for 2020A bonds.	

ATTACHMENT "A"

FUND NO.	5500
FUND TITLE:	Solid Waste Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	SW Fleet
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$13,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

FUND NO.	5500
FUND TITLE:	Solid Waste Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Solid Waste Residential Collection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$38,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5500
FUND TITLE:	Solid Waste Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Solid Waste Commercial Collection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$125,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

FUND NO.	5500
FUND TITLE:	Solid Waste Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	SW Green Waste, Compost & Cleanfill
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$30,000
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

ATTACHMENT "A"

FUND NO.	5500
FUND TITLE:	Solid Waste Operations
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	Solid Waste Administration
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$254,334.33
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Budget increase to meet FY24 program needs.	

FUND NO.	5505
FUND TITLE:	Solid Waste Contingency Fund
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non-Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$900,385
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer to receive payment of internal loan between Natural Gas and Energy and Solid Waste.	

ATTACHMENT "A"

FUND NO.	5560
FUND TITLE:	Solid Waste Equipment Replacement Reserve
TYPE OF ADJUSTMENT:	Expense
DEPARTMENT:	Utilities
PROGRAM:	SW GREEN WSTE,COMPST&CLEANFILL
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$(10,032)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjust for negative balance.	

FUND NO.	5920
FUND TITLE:	Transit Operating
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	Assistant City Manager's Office
PROGRAM:	Fixed Route
REVENUE ADJ AMOUNT	$(240,000)
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Went zero fare so Transit will not be receiving this revenue.	

ATTACHMENT "A"

FUND NO.	5920
FUND TITLE:	Transit Operating
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	Assistant City Manager's Office
PROGRAM:	Dar/Paratransit
REVENUE ADJ AMOUNT	$(26,000)
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Went zero fare so Transit will not be receiving this revenue.	

FUND NO.	5920
FUND TITLE:	Transit Operating
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non Department
PROGRAM:	Non Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(1,263,166)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer to 5923 to cover negative balance.	

ATTACHMENT "A"

FUND NO.	5920
FUND TITLE:	Transit Operating
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non Department
PROGRAM:	Non Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(1,263,166)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer from 1500 to cover negative balance.	

FUND NO.	5921
FUND TITLE:	Transit Grants
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Department
PROGRAM:	Non-Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(2)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Fund 5921 closed, transfer $2 balance to GF 1000	

ATTACHMENT "A"

FUND NO.	5923
FUND TITLE:	Transit Capital
TYPE OF ADJUSTMENT:	Revenue & Expense
DEPARTMENT:	Manager's Office
PROGRAM:	Fixed Route
REVENUE ADJ AMOUNT	$(1,290,156)
EXPENDITURE ADJ AMOUNT	$(1,361,169)
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjusting NM-2020-036 & NM-2019-005-00 to actuals.	

FUND NO.	5923
FUND TITLE:	Transit Capital
TYPE OF ADJUSTMENT:	Transfer
DEPARTMENT:	Non Department
PROGRAM:	Non Subsection
REVENUE ADJ AMOUNT	$
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$(2,558,410)
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Transfer from 1500 to cover negative balance.	

ATTACHMENT "A"

FUND NO.	7492
FUND TITLE:	HIDTA-CLC
TYPE OF ADJUSTMENT:	Revenue
DEPARTMENT:	HIDTA-CLC
PROGRAM:	Non- Subsection
REVENUE ADJ AMOUNT	$(0.42)
EXPENDITURE ADJ AMOUNT	$
TRANSFER ADJ AMOUNT	$
CIP PROJECT AMENDMENT NEEDED:	
REASON FOR ADJUSTMENT: Adjusting HIDTA grant to actuals.	

24-075

Type of Action:
☒ **Resolution**
☐ **Ordinance**
☐ **TIDD Resolution**

City Council Action and Executive Summary

District:	☒ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ N/A		
1st Reading:		**Adopted:**	January 16, 2024
Drafter:	Sara Gonzales	**Department:**	Community Development
Program:	Community Planning	**Line of Business:**	Community Planning

Title: **A RESOLUTION APPROVING THE REQUEST FOR A TRANSFER OF LOCATION FOR LIQUOR LICENSE NO. 2647 WITH ON-PREMISE CONSUMPTION ONLY TO CANDACE MARIE BACA, PERSONAL REP OF CANDIDO BACA ESTATE, D/B/A CANDACE MARIE BACA, PERSONAL REP OF CANDIDO BACA ESTATE LOCATED AT 118 NORTH MESQUITE STREET, BUILDING 1, LAS CRUCES, NM 88001.**

TYPE OF ACTION: ☒ **Administrative** ☐ **Legislative** ☐ **Quasi-Judicial**

PURPOSE(S) OF ACTION:
Approval of a Transfer of Location for Liquor License No. 2647 With On-Premise Consumption Only.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:
Pursuant to New Mexico Statutes, an application for approval of a Transfer of Location of Inter-Local Dispenser Liquor License No. 2647 With On-Premise Consumption Only, must be accompanied by a resolution of the City Council approving and consenting to the license after a public hearing.

Candace Marie Baca, Personal Rep of Candido Baca Estate, d/b/a Candace Marie Baca, Personal Rep of Candido Baca Estate, applied to the Alcoholic Beverage Control Division of the Regulation and Licensing Department of the State of New Mexico ("ABC"). The location for the license is at 118 North Mesquite Street, Building 1, Las Cruces, NM 88001. ABC granted preliminary approval on November 8, 2023.

The City Council is required to hold a public hearing within 45 days after the date of receipt of the preliminary approval letter from ABC. A public hearing to review this issue is scheduled during the regular City Council meeting on Tuesday, January 16, 2024, beginning at 1:00 p.m., in the City Council Chambers, 700 North Main Street, City Hall. Notice of this public hearing was published in the Las Cruces Sun-News on December 17, 2023, and December 31, 2023.

The Council may approve or disapprove the request for the liquor license. However, Council's disapproval must be based on substantial evidence that the license would adversely affect the health, safety, or welfare of the City of Las Cruces citizens.

The Council may also fail to either approve or disapprove the license. If Council disapproves or fails to approve the license within 30 days after the public hearing, the Director of the Alcoholic Beverage Control Division may give final approval of the license.

SUPPORT INFORMATION:

Exhibit "A" - Alcohol and Gaming's letter and the application
Attachment "A" - Notice of Intent to Approve published
Attachment "B" - Traffic Impact Report from the Traffic Engineering Section
Attachment "C" - Fire and Safety Compliance Report from the Las Cruces Fire Department
Attachment "D" - Liquor License Impact Zoning Report from Community Development
Attachment "E" - Criminal Activity Report from the Las Cruces Police Department
Attachment "F" - Business Registration Report from Community Development

PLAN(S):

None

COMMITTEE/BOARD REVIEW:

None

DOES THIS AMEND THE BUDGET?:

☐ Yes
☒ No

Does this action amend the Capital Improvement Plan (CIP)?

☐ Yes
☒ No

Does this action align with Elevate Las Cruces?

☒ Yes
☐ No

OPTIONS / ALTERNATIVES:

1. Vote "Yes"; this will approve of and consent to the approval of a Transfer of Location of Inter- Local Dispenser Liquor License No. 2647 with On- Premise Consumption Only and the Alcohol Beverage Control will continue with the application process.
2. Vote "No"; this will not approve a Transfer of Location of Inter- Local Dispenser Liquor License No. 2647 with On- Premise Consumption Only and the Alcohol Beverage Control and disapproval must be based on substantial evidence that the liquor license would adversely affect the health, safety or welfare of the citizens of the City of Las Cruces.
3. Vote to "Amend"; this is not permitted by the Liquor Control Act, NMSA 1978, Section 60-6B-4.
4. Vote to "Table"; this is not permitted by the Liquor Control Act, NMSA 1978, Section 60-6B-4.

RESOLUTION 24-075

A RESOLUTION APPROVING THE REQUEST FOR A TRANSFER OF LOCATION FOR LIQUOR LICENSE NO. 2647 WITH ON-PREMISE CONSUMPTION ONLY TO CANDACE MARIE BACA, PERSONAL REP OF CANDIDO BACA ESTATE, D/B/A CANDACE MARIE BACA, PERSONAL REP OF CANDIDO BACA ESTATE LOCATED AT 118 NORTH MESQUITE STREET, BUILDING 1, LAS CRUCES, NM 88001.

The City Council is informed that:

WHEREAS, Candace Marie Baca, Personal Rep of Candido Baca Estate, d/b/a Candace Marie Baca, Personal Rep of Candido Baca Estate located at 118 North Mesquite Street, Building 1, Las Cruces, NM 88001, applied to the Alcoholic Beverage Control Division of the Regulation and Licensing Department of the State of New Mexico (“ABC") for a Transfer of Location of Inter-Local Dispenser Liquor License No. 2647 With On-Premise Consumption Only; and

WHEREAS, ABC granted preliminary approval for a Transfer of Location of Inter-Local Dispenser Liquor License No. 2647 With On-Premise Consumption Only by letter dated November 8, 2023; and

WHEREAS, pursuant to law, the application for a transfer of location liquor license must be accompanied by a resolution of the Las Cruces City Council approving of and consenting to license after a public hearing upon reasonable notice of such hearing; and

WHEREAS, the City Council did on this date hold a public hearing after reasonable notice setting forth the required information concerning the public hearing. The City Council has considered the liquor license and it has determined that the approval of same is not detrimental to the public health, safety, or welfare of the City of Las Cruces.

NOW, THEREFORE, Be it Resolved by the Governing Body of the City of Las Cruces:

(I)

THAT a Transfer of Location of Inter-Local Dispenser Liquor License No. 2647 With On-Premises Consumption Only to Candace Marie Baca, Personal Rep of Candido Baca Estate, located at 118 North Mesquite Street, Building 1, Las Cruces, NM 88001, as evidenced by ABC's letter and the application attached hereto as Exhibit" A", is hereby approved.

(II)

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

DONE AND APPROVED this day of

APPROVED

_____

ATTEST:

_____

Moved by:

Seconded by:

AYES

NAYS

EXHIBIT "A"

NMRLD
NEW MEXICO
REGULATION &
LICENSING DEPARTMENT

STATE OF NEW MEXICO
MICHELLE LUJAN GRISHAM, GOVERNOR
Clay Bailey, Acting Superintendent
Phillip A. Sanchez, Director

November 8, 2023

Certified Mail No.: 7021 2720 0001 2205 1549

City of Las Cruces
Christine Rivera, Acting City Clerk
PO Box 20000
Las Cruces, NM 88004
Phone: (575) 541-2115

RECEIVED
NOV 27 2023
CITY CLERK'S OFFICE

Liquor License No.:	**Inter-Local Dispenser Liquor License No. 2647**
Name of Applicant:	Candace Marie Baca, Personal Rep of Candido Baca Estate
Doing Business As:	Candace Marie Baca, Personal Rep of Candido Baca Estate
Proposed Location:	118 N. Mesquite St. Bldg. #1, Las Cruces, NM 88001

The Director of the Alcoholic Beverage Control Division (ABC) has reviewed the referenced Application and granted **Preliminary Approval.** It is being forwarded to you for Local Option District approval or disapproval of the Liquor License Application.

Notice of the Public Hearing required by the Liquor Control Act **shall be given by the governing body by publishing a notice** of the date, time, and place of the hearing **twice during the 30 days prior to the hearing** in a newspaper of general circulation within the territorial limits of the governing body. **The first notice must be published at least thirty (30) days before the hearing. Both publications must occur before a hearing can be conducted.** The notice shall include:

(A) Name and address of the Applicant/Licensee;
(B) The action proposed to be taken;
(C) The location of the licensed premises.

In addition, if the Local Option District has a website, **the Notice shall also be published on the website.**

While the law states that "within forty-five **(45)** days after receipt of a Notice from the Alcoholic Beverage Control, the governing body shall hold a Public Hearing in the question of whether the department should approve the proposed issuance or transfer", we recognize the potential for conflict between the requirement for publication of 30 day notice and the 45 day hearing requirement.

With that in mind, when a local governing body receives a liquor license application from ABC, that governing body has a couple of options:

1) Hold a hearing on the license application within the statutory time frame of forty-five (45) days, as required by the Liquor Control Act, and comply with all other statutory and regulatory procedures and notify ABC of your decision within thirty (30) days of the hearing;
2) Request from ABC an extension of time, past the forty-five (45) days, designating how much additional time will be needed to conduct the hearing in compliance with all statutory and

regulatory procedures. After the extension is granted and the hearing is held, notify ABC of your decision within thirty (30) days of the hearing;

ABC has no preference in the option you choose.

The governing body is required to send notice by certified mail to the Applicant of the date, time, and place of the Public Hearing. The governing body may designate a Hearing Officer to conduct the hearing. **A record shall be made** of the hearing.

The Applicant is seeking a Transfer of Location of Inter-Local Dispenser Liquor License No. 2647.

Within thirty (30) days after the Public Hearing, the governing body shall notify ABC of their decision to approve or disapprove the issuance or transfer of the license by signing the enclosed original Page 1 of the Application. The original Page 1 of the Application must be returned together with the notices of publication. **If the Governing Body fails to either approve or disapprove the issuance or transfer of the license within thirty days after the Public Hearing, the Director may issue the license.**

If the Governing Body disapproves the issuance or transfer of the license, it shall notify ABC within thirty (30) days setting forth the reasons for the disapproval. A copy of the Minutes of the Public Hearing shall be submitted to ABC with the Notice of Disapproval (*Page 1 of the Application, noting disapproval*).

Respectfully,

Desirae D. Griego
Admin Law Judge | Hearing Officer
NM Regulation & Licensing Department
Alcoholic Beverage Control Division
Phone: (505) 476-4552 | (505) 795-4091
Email: Desirae.Griego@rld.nm.gov

Enclosures:

1. Original Page 1 of the Application (*must be signed and returned w/notices of publication*)
2. Copy of Page 2 of the Application
3. Copy of the Zoning Statement

8-22-23

NMRLD
NEW MEXICO REGULATION & LICENSING DEPARTMENT

RECEIVED
AUG 21 2023
ALCOHOLIC BEVERAGE CONTROL

STATE OF NEW MEXICO
MICHELLE LUJAN GRISHAM, GOVERNOR
Linda M. Trujillo, Superintendent
Andrew Vallejos, Director

Transfer of Dispenser Type Liquor Application | $200.00 Application Fee, non-refundable

ABC USE ONLY: Application Fee $ M Received on: 8-22-23 Receipt No. _____
License Fee $ _____ Received on: _____ Receipt No. _____
Application Number: _____ Local Option District: Las Cruces

License Number: 2647 License Type: Inter-Local Dispenser
Record Owner of Existing License: ~~Baca Cariño LLC~~ Candace Marie Baca, Personal Rep of Candido Baca Estate / Candido Baca Estate, Candace M. Baca, P.R.
Current D/B/A Name: ~~Halos~~ Candido Baca Estate, Candace M. Baca P.R.
Current Premises Address: 2460 S. Locust St., ste F, Las Cruces, NM 88001
Current LOD: N/a Is License moving out of Local Option District? ☐Yes ☒No

Check appropriate boxes:
Application is for: ☐Transfer of Ownership ☐Transfer of Ownership and Location ☒Transfer of Location Only

Applicant is ☐Individual ☒Limited Liability Company ☐Corporation ☐Partnership (General/Limited)
Candace Marie Baca, Personal Rep of Candido Baca Estate
NAME OF APPLICANT: Candido Baca Estate, Candace M. Baca P.R.
D/B/A Name to be used: same as above Business Phone No: _____
Mailing Address: 234 La Vida Nueva del Oeste SW, Albuquerque, NM 87105
Email (required) slash3hranch@gmail.com
Physical location where license is to be used: 118 N. Mesquite St. Bldg. #1, Las Cruces, NM 88001
County: Doña Ana (Include street number / highway number / state road, city, state, and zip code)

Are alcoholic beverages currently being dispensed at the proposed location ☐Yes ☒No If Yes, License # / Type: _____
Contact Person: Candace | Baca **Phone #:** 505-804-5144 **Email:** slash3hranch@gmail.com

I, (print name) Candace M. Baca, as (title) P.R. being first duly sworn upon oath deposes and says: that he/she is the applicant or is authorized by the applicant to make this application; that he/she has read the same; knows the contents therein contained are true. Applicant(s) agree(s) that if any statements or representations herein are found to be false, the Director may refuse to issue or renew the license or may cause the license to be revoked at any time.

You must sign and date this form before a Notary Public.

Signature of Applicant: _____ Date: 8/21/2023

Notary Public Use Only: (State of New Mexico, County of Bernalillo)
SUBSCRIBED AND SWORN TO before me this 21st day of August, 2023
By: Candace M Baca Notary Public: _____
Date my Commission Expires: 11/21/2023

TODD S STRASSER
Notary Public - State of New Mexico
Commission # 1000927
My Comm. Expires Nov 21, 2023

Local Option District Use Only: Local Governing Body of _____ City, County, Village
Public Hearing held on _____ 20____ Please check one: ☐ Approved ☐ Disapproved
Signature of City/County Official: _____ Title: _____

Alcoholic Beverage Control Division Use Only: ☐ Approved ☐ Disapproved, _____
Signed by Director: _____ Date: _____

Premises Location, Ownership, and Description | NMSA §60-6B-10 | **Page 2**

1. The land and building which is proposed to be the licensed premises is: (**check one**)

☐ Owned by Applicant, copy of deed/document attached

☐ Leased by Applicant, copy of lease/document attached

☒ Other (provide details): ~~Leased by Resident Agent~~, Ruben Vasquez Leased by Zeffiro's Pizzeria Downtown, LLC (Subsequent ~~Lease~~ pending)

2. If the land and building are not owned by Applicant, indicate the following:

A. Owner(s): Dos Soles Properties, LLC

B. Date and Term of Lease: June 26, 2023 36mo's

3. Premises location is Zoned (example C-1, see Zoning Statement): Commercial Medium Intensity

Zoning Statement attached, ☒ **Yes** ☐ **No** Must be obtained from the Local Government, listing the proposed location by address, Type of Zone, state whether alcoholic beverages are allowed at proposed location, and if applicable, whether packaged sales, patio service and/or manufacturing is allowable. If there is no zoning in the proposed location, attach Statement from the local government, indicating there is no zoning.

4. Distance* from nearest Church: (Property line of church to closest point of licensed premises—shortest distance)

Name of Church: Iglesia de Dios Miles/feet: 0.1 miles / 528'

Address/location of Church: 325 N. Mesquite St, Las Cruces, NM 88001

5. Distance* from nearest School: (Property line of school to closest point of licensed premises—shortest distance)

Name of School: New America School Miles/feet: 0.3 miles / 1,584'

Address/location of School: 207 S. Main St., Las Cruces NM 88001

6. Attach Detailed Floor Plan, must include the Total Square Footage of premises; List nearest cross street; Show which direction is North; Show each level (floor) where alcoholic beverages will be sold or consumed, exterior walls, doors, and interior walls; Patio Area with type of barrier used; Highlight Bonded Areas. The floor plan should be no larger than 8½ x 11 inches and must be labeled with designated areas highlighted, which will reflect the proposed Licensed Premises.

7. Type of Operation: ☐ Hotel ☒ Lounge ☐ Package Grocery ☐ Racetrack

☒ Restaurant ☐ Craft Distiller ☐ Small Brewer ☐ Winery ☐ Wholesaler

☐ Other (specify): _____

***NOTE**: If the distance is beyond 300 feet, but less than 400 feet, and the Applicant does not admit that the location is within 300 feet and requests a waiver from the LOD, a Registered Engineer or Licensed Surveyor must complete a Survey Certificate showing the exact distance.

Page 26

City of Las Cruces

STATEMENT OF ZONING

The property located at 118 N Mesquite St, and having an Account ID Number of R0206408, in Las Cruces, New Mexico, is zoned as follows:

SMOZD-C2 (SOUTH MESQUITE OVERLAY-COMMERCIAL MEDIUM INTENSITY)

Comments: According to Article 38-49.2 of the Zoning Code, the South Mesquite Overlay District is designed to positively address issues unique to Las Cruces' Original Townsite and surrounding area. This area is addressed in the 2005 adopted Mesquite Neighborhood Plan and the 2007 adopted Mesquite Historic District Neighborhood Design Plan. Specific provisions in this Ordinance deal with issues such as compatible design, parking, setbacks, and land use/zoning designations that are better suited to this older part of the city characterized by smaller lots with multiple dwellings and scarce off-street parking resources. Additionally, neighborhood design guidelines and standards have been created that will help enhance and preserve the unique character of Las Cruces' first neighborhood.

The C-2 zoning district facilitates and encourages development of those uses which provide retail and service activities as a convenience to adjacent neighborhoods and whose use generally serves a population of 5,000 to 30,000.

A *Restaurant* with on-premises consumption liquor license is a permitted use at this subject property, provided all requirements as prescribed for liquor establishments by the State of New Mexico are met.

The above described property located in the City of Las Cruces, New Mexico, has been reviewed and found to be zoned as indicated above in accordance with the Las Cruces Zoning Atlas. Accordingly, I do hereby approve and issue this Statement of Zoning.

August 18, 2023
Date

Kyle D. Metzgar
Kyle Metzgar
Planning Technician Sr.

Please be advised that the information presented on this document is taken from the City of Las Cruces Zoning Atlas. Nothing shall prevent the City of Las Cruces from amending this information if review of the Zoning Ordinance shows the Atlas to be in error.

RECEIVED
AUG 21 2023
ALCOHOLIC BEVERAGE CONTROL

AN EQUAL OPPORTUNITY EMPLOYER

ATTACHMENT "A"

CONFIRMATION

CITY OF LAS CRUCES
PO BOX 20000
LAS CRUCES NM 88004--900

PO#:

Account	AD#	Ordered By	Tax Amount	Total Amount	Payment Method	Payment Amount	Amount Due
1421416	0005864367	Christine Rivera	$6.06	$81.26	Invoice	$0.00	$81.26

Ad Order Notes:

Sales Rep: jrohde **Order Taker:** jrohde **Order Created** 12/04/2023

Product	Placement	Class	# Ins	Start Date	End Date
ELP-LC Sun-News	ELP-Legals	Legal Notices	**2**	**12/17/2023**	**12/31/2023**
ELP-lcsun-news.com	ELPW-Legals	Legal Notices	**2**	**12/17/2023**	**12/31/2023**

Text of Ad: 12/04/2023

NOTICE OF INTENT TO APPROVE

Notice is hereby given that the Las Cruces City Council will hold a Public Hearing to discuss approval or disapproval of a Transfer of Location of Inter-Local Dispenser Liquor License No. 2647 With On Premise Consumption Only to Candace Marie Baca, Personal Rep of Candido Baca Estate, d/b/a Candace Marie Baca, Personal Rep of Candido Baca Estate located at 118 N. Mesquite Street Building 1, Las Cruces, New Mexico, 88001.

The Public Hearing will be held as part of the regularly scheduled meeting of the City Council on Tuesday, January 16, 2024, beginning at 1:00 p.m., in the City Council Chambers, 700 North Main Street, City Hall. If passed, the Director of the Alcoholic Beverage Control Division of the State of New Mexico Regulation & Licensing Department may approve the issuance of the license.

Witness my hand and seal this the 4th day of December 2023.

Christine Rivera, CMC
City Clerk
#5862370, SUN NEWS,
Dec 17, 31, 2023

ATTACHMENT "B"

CITY OF LAS CRUCES

MEMORANDUM

To: Sara Gonzales, Permit Technician

From: Michael Lara, P.E., Traffic Engineer **Initials:** ML

Date: November 29, 2023

Subject: Traffic Investigation Report – Transfer of Dispenser Type Liquor Application
118 N. Mesquite Street – Candance Marie Baca, personal representative for Candido Baca Estate

As requested, Traffic Engineering has completed a traffic investigation for Candace Marie Baca for the property located at 118 N. Mesquite Street in Las Cruces, New Mexico. The following information is submitted for review: The following information is submitted for review:

- The property at 118 N. Mesquite Street is located on the east side of Mesquite Street between E Griggs Avenue and E Organ Avenue approximately 4 blocks east of downtown Las Cruces. According to the Mesilla Valley MPO Interactive Traffic Flow Map, the most current traffic volume for the local road of Mesquite Street is 1,735 vehicles per day.

- The Mesilla Valley MPO classifies Mesquite Street as a local road near the subject location. Mesquite Street primarily serves single family residences, commercial properties and a City park in the area.

- The subject property is a commercial facility that has a single driveway curb cut located on the east side of Mesquite Street currently only being used for pedestrian access. No other operational problems are currently known at the driveway.

- The speed limit along Mesquite Street is 25 mph near the subject property.

The approval of the Transfer of Dispenser Type Liquor application at this location does not appear to adversely impact traffic operations along the roadway segment. Feel free to contact me at 575-541-2561 with any questions.

Sara Gonzales

From: Jose Leos
Sent: Wednesday, November 29, 2023 10:39 AM
To: Sara Gonzales; Kyle Metzgar; Adam Ochoa; Soogyu Lee; Hector Terrazas; Daniel Balderrama; Gary Skelton; Cody Haver; Jason Smith; Bobbie Munoz; Mark Dubbin; Michael Landavazo; Elena Sanchez; Sean Mullen; Jeremy Story
Cc: Eloy Jimenez; Jackie Baylon; Jennifer Lucero; Miguel Carlos; Edna Espinoza; Minerva Garcia
Subject: RE: Transfer of Location of Inter-Local Dispenser Liquor License Candace Marie Baca

Good morning,

Good morning Sara, the Las Cruces Fire department approves this request pending a site life safety inspection prior to opening.

Respectfully,

Jose A. Leos Jr.
Lieutenant/Prevention Bureau/Las Cruces Fire Department
Direct: (575) 528-4055 Main: (575) 528-3473, jleos@lascruces.gov
CITY OF LAS CRUCES

From: Sara Gonzales <sgonzales@lascruces.gov>
Sent: Wednesday, November 29, 2023 10:22 AM
To: Kyle Metzgar <kmetzgar@lascruces.gov>; Adam Ochoa <aochoa@lascruces.gov>; Soogyu Lee <sglee@lascruces.gov>; Hector Terrazas <hterrazas@lascruces.gov>; Daniel Balderrama <dbalderrama@lascruces.gov>; Gary Skelton <gskelton@lascruces.gov>; Cody Haver <chaver@lascruces.gov>; Jason Smith <jasmith@lascruces.gov>; Jose Leos <jleos@lascruces.gov>; Bobbie Munoz <romunoz@lascruces.gov>; Mark Dubbin <mdubbin@lascruces.gov>; Michael Landavazo <mlandavazo@lascruces.gov>; Elena Sanchez <esanchez@lascruces.gov>; Sean Mullen <smullen@lascruces.gov>; Jeremy Story <jstory@lascruces.gov>
Cc: Eloy Jimenez <ejimenez@lascruces.gov>; Jackie Baylon <jmuro@lascruces.gov>; Jennifer Lucero <jenlucero@lascruces.gov>; Miguel Carlos <mcarlos@lascruces.gov>; Edna Espinoza <eespinoza@lascruces.gov>; Minerva Garcia <mingarcia@lascruces.gov>
Subject: Transfer of Location of Inter-Local Dispenser Liquor License Candace Marie Baca

Good morning,

Candace Marie Baca, Personal Rep of Candido Baca Estate, located at 118 N. Mesquite Street Building 1, Las Cruces, New Mexico, 88001 has filed an application seeking a Transfer of Location of Inter-Local Dispenser Liquor License No. 2647.

Please provide reports no later than December 13, 2023.

Thank you

Sara Gonzales, CZO
Senior Urban Planner / Community Development
Direct: 575-528-3049 Main: 575-528-3043, sgonzales@lascruces.gov
CITY OF LAS CRUCES

ATTACHMENT "D"

City of Las Cruces®

MEMORANDUM

To: Sara Gonzales, Senior Urban Planner

From: Kyle Metzgar, Planning Technician Sr **Initials:**

Date: November 30, 2023 **File #:** M-23-122

Subject: Liquor License Impact Report, Candace Marie Baca, Personal Rep of Candido Baca Estate

Attached, please find the Liquor License Impact Report for a Transfer of Location of Inter-Local Dispenser Liquor License from the Community Development Department for Candace Marie Baca, Personal Rep of Candido Baca Estate located at 118 N Mesquite St. Bldg. 1. If you have any questions, please contact me at (575) 528-3064.

Kyle D. Metzgar

Kyle Metzgar
Planning Technician Sr.

11-30-2023
Date

cc: David Weir, AICP, Chief Planning Administrator **Initials:**
Katherine Harrison-Rogers, AICP, Senior Planner **Initials:**

City of Las Cruces
Community Development Department

LIQUOR LICENSE IMPACT REPORT

Liquor License Application No. 2647
Transfer of Location of Inter-Local Dispenser Liquor License

Marie Baca, Personal Rep of Candido Baca Estate
118 N Mesquite St Bldg. 1

November 30, 2023

LIQUOR LICENSE IMPACT REPORT
Transfer of Location of Inter-Local Dispenser Liquor License
Marie Baca, Personal Rep of Candido Baca Estate
118 N Mesquite St Bldg. 1

The purpose of this report is to review, analyze and determine any possible impacts of a liquor license relating to land use and other planning related issues.

PROPERTY INFORMATION:

Location:	118 N Mesquite St Bldg. 1
Applicant:	Candace Marie Baca, Personal Rep of Candido Baca Estate
Business Name:	Candace Marie Baca, Personal Rep of Candido Baca Estate

LAND USE AND ZONING INFORMATION:
Subject Property Zoning: SMOZD (South Mesquite Overlay Zone District)/ C-2 (General Commercial District)

Subject Property Current Land Use:

Adjacent Land Uses	Zoning	Land Use
North	C-2 SMOZD	Commercial
South	C-2 SMOZD	Commercial
East	R-2 SMOZD	Residential
West	R-4 SMOZD	Residential

DISTANCE REQUIREMENTS:

Greater than 300 feet to a school:	YES
Greater than 300 feet to a church:	YES
Greater than 300 feet to a military installation:	YES

TRAFFIC COUNT AND ACCESS INFORMATION:

Roadway:	N. Mesquite St
Classification:	Collector Roadway
Number of Lanes:	2
Site Access:	1
Nearest Intersection:	N. Mesquite St and E. Griggs Ave

PARKING REQUIREMENTS:
Per the South Mesquite Overlay District any structure built prior to 1955 does not require off street parking. 118 N Mesquite was constructed in 1940. An eating and drinking establishment with patio service for on-premises consumption liquor license is a permitted use provided all requirements as prescribed for liquor establishments by the State of New Mexico are met.

IMPACT ANALYSIS:
The site of 118 N Mesquite St Bldg. 1 is located on a collector roadway. This roadway is designed to accommodate the carrying of traffic from local streets to the major arterial streets, highways and land uses such a restaurant. The subject property is zoned C-2 which allows eating and drinking establishments with patio service for on-premises consumption with a liquor license provided all requirements as prescribed for liquor establishments by the State of New Mexico are met. In terms of a transportation and land use perspective, this seems an appropriate location and request.

City of Las Cruces

STATEMENT OF ZONING

The property located at 118 N. Mesquite St. Bldg. 1, and having an Account ID Number of R0206408, in Las Cruces, New Mexico, is zoned as follows:

SMOZD-C2 (South Mesquite Overlay-General Commercial District)

Comments: According to Article 38-49.2 of the Zoning Code, the South Mesquite Overlay District is designed to positively address issues unique to Las Cruces' Original Townsite and surrounding area. This area is addressed in the 2005 adopted Mesquite Neighborhood Plan and the 2007 adopted Mesquite Historic District Neighborhood Design Plan. Specific provisions in this Ordinance deal with issues such as compatible design, parking, setbacks, and land use/zoning designations that are better suited to this older part of the city characterized by smaller lots with multiple dwellings and scarce off-street parking resources. Additionally, neighborhood design guidelines and standards have been created that will help enhance and preserve the unique character of Las Cruces' first neighborhood. An eating and drinking establishment with patio service for on-premises consumption liquor license is a permitted use at this subject property, provided all requirements as prescribed for liquor establishments by the State of New Mexico are met.

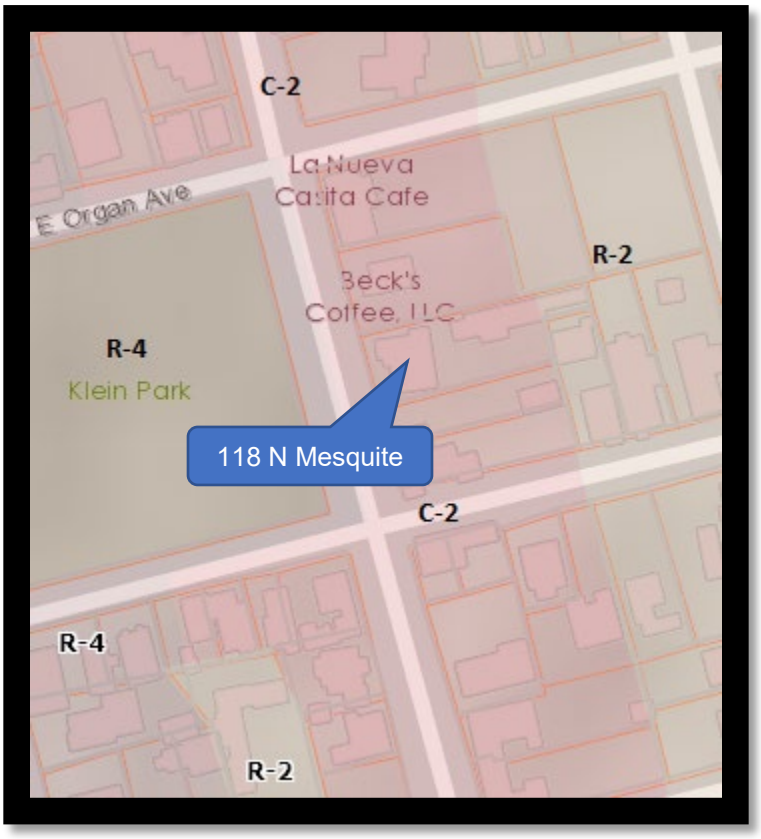
The above described property located in the City of Las Cruces, New Mexico, has been reviewed and found to be zoned as indicated above in accordance with the Las Cruces Zoning Atlas. Accordingly, I do hereby approve and issue this Statement of Zoning.

November 20, 2023
Date

Kyle D. Metzgar
Kyle Metzgar
Planning Technician Sr.

Please be advised that the information presented on this document is taken from the City of Las Cruces Zoning Atlas. Nothing shall prevent the City of Las Cruces from amending this information if review of the Zoning Ordinance shows the Atlas to be in error.

ZONING MAP

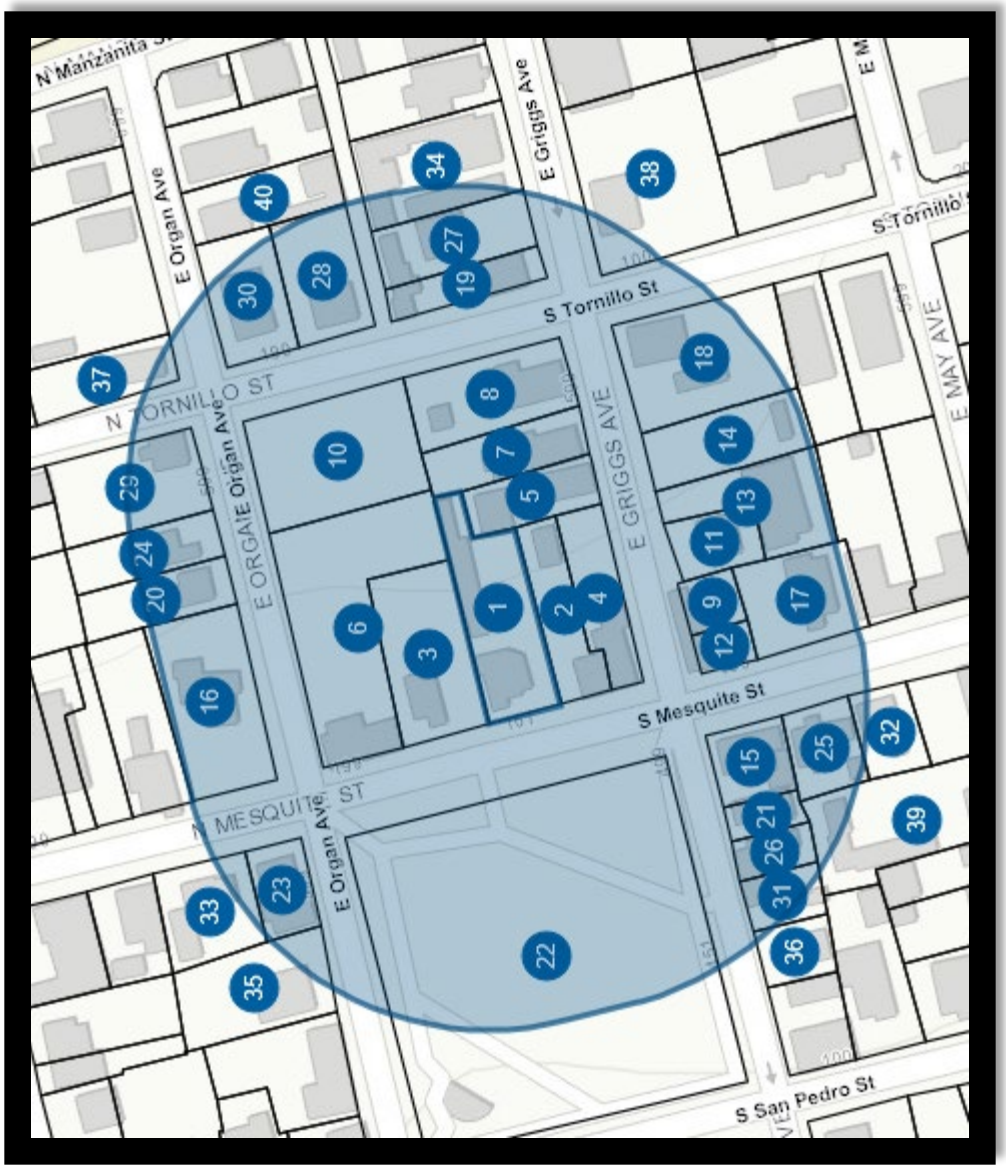


C-2 – SMO: General Commercial District

R-2 – SMO: Medium Density Residential District

R-4 – SMO: High Density Residential and Limited Office District

Notification Map



FID	MAP_CODE	ACCOUNTNU	PARCELNUMB	OWNERNAME
47283	4-007-135-359-177	R0206408	4.00714E+12	FREEDMAN DAVID
47372	4-007-135-359-181	R0206409	4.00714E+12	RODRIGUEZ DAVID ALBE
46082	4-007-135-357-172	R0206399	4.00714E+12	CARMONAS BUILDING P
47416	4-007-135-361-186	R0206424	4.00714E+12	SOTO AMY TRUSTEE
47316	4-007-135-371-179	R0206464	4.00714E+12	CRUZ MARTIN F
45494	4-007-135-358-166	R0206402	4.00714E+12	SALAZAR MELISSA
47266	4-007-135-377-177	R0206485	4.00714E+12	SANDOVAL MARTHA P
47248	4-007-135-380-176	R0206502	4.00714E+12	POLANCO GREGORIO
47543	4-007-135-359-195	R0206411	4.00714E+12	CORONADO JOSE R
45469	4-007-135-373-163	R0206475	4.00714E+12	WALTON KING F ET AL (E
47532	4-007-135-360-192	R0206418	4.00714E+12	LECHUGA LAWRENCE G
47560	4-007-135-359-193	R0206410	4.00714E+12	GUZMAN SONIA S & ALM
47525	4-007-135-368-196	R0206455	4.00714E+12	LECHUGA LAWRENCE G
47507	4-007-135-374-199	R0217431	4.00714E+12	LECHUGA LAWRENCE G
47572	4-007-135-349-197	R0206365	4.00714E+12	BERNAL MANUEL JR & D
45370	4-007-135-353-152	R0206384	4.00714E+12	CRUZ MARY ANN MONT
47601	4-007-135-361-201	R0206425	4.00714E+12	BROWN MARIEKA L & JE
47472	4-007-135-379-194	R0206496	4.00714E+12	PARRA ELEUTERIA & FEL
47231	4-007-135-387-175	R0206527	4.00714E+12	FOX DAVID F & DELLA M
45293	4-007-135-361-149	R0206423	4.00714E+12	MONTES HENRY F
47590	4-007-135-345-198	R0206344	4.00714E+12	WALKEY JOY N
45570	4-007-135-330-180	R0206277	4.00714E+12	CITY OF LAS CRUCES
45468	4-007-135-338-157	R0206317	4.00714E+12	SCHUH ESTHER M
45284	4-007-135-365-147	R0206443	4.00714E+12	TAPIA CRUZ E
47644	4-007-135-350-204	R0217481	4.00714E+12	ROY CYNDY L & JOSEPH
47595	4-007-135-342-199	R0206333	4.00714E+12	BANEGAS ISABEL M
47216	4-007-135-390-174	R0206540	4.00714E+12	RICO JOSE D & ROSA BLA
45495	4-007-135-387-162	R0206526	4.00714E+12	CRESPIN MARTHA
45262	4-007-135-371-143	R0206463	4.00714E+12	HERRERA DAVID V
45421	4-007-135-386-156	R0206522	4.00714E+12	BOYER KAREN B
47212	4-007-135-338-199	R0206318	4.00714E+12	SCHUH ESTHER
47717	4-007-135-351-208	R0206373	4.00714E+12	COTA MAGDALENA E
45378	4-007-135-336-151	R0206305	4.00714E+12	PONCE STEPHANIE
45583	4-007-135-396-173	R0206561	4.00714E+12	MORENO JUAN R
45397	4-007-135-329-155	R0206272	4.00714E+12	JAURIGUE ROBERT
47615	4-007-135-331-201	R0206285	4.00714E+12	PARSONS ARIANNA
45239	4-007-135-380-143	R0206501	4.00714E+12	LUCERO ELENA L
47427	4-007-135-397-188	R0206567	4.00714E+12	POLANCO JOANN A
47663	4-007-135-343-214	R0217852	4.00714E+12	JIMENEZ GUADALUPE A
45407	4-007-135-394-158	R0206554	4.00714E+12	GENDALL GREG & LINDA

MAILADDR1	CITY	STATE	ZIP	SITUSADDRS
113 S SAN PEDRO	LAS CRUCES	NM	88001	118 N MESQUITE ST
PO BOX 814	LAS CRUCES	NM	88004-0814	108 N MESQUITE ST
312 PARKER RD	LAS CRUCES	NM	88005	130 N MESQUITE ST
1211 WINGATE RD	LAS CRUCES	NM	88001	501 E GRIGGS AVE APT A & B
519 E GRIGGS	LAS CRUCES	NM	880012819	519 E GRIGGS AVE
915 ARIZONA AVE	LAS CRUCES	NM	88001	195 N MESQUITE ST
525 E GRIGGS	LAS CRUCES	NM	88001-2819	525 E GRIGGS AVE
549 E GRIGGS AVE	LAS CRUCES	NM	880012819	549 E GRIGGS AVE
125 W GRIGGS AVE	LAS CRUCES	NM	88001	506 E GRIGGS AVE
PO BOX 996	WOLF POINT	MT	59201	540 E ORGAN AVE
518 E GRIGGS	LAS CRUCES	NM	88001-2820	516 E GRIGGS AVE
101 S MESQUITE ST	LAS CRUCES	NM	88001	101 S MESQUITE ST
518 E GRIGGS	LAS CRUCES	NM	88001-2820	518 E GRIGGS AVE
518 E GRIGGS	LAS CRUCES	NM	88001-2820	528 E GRIGGS AVE
87535 CEDAR FLAT RD	SPRINGFIELD	OR	97478	444 E GRIGGS AVE APT 1-2-3
PO BOX 1476	LAS CRUCES	NM	88004	511 E ORGAN AVE
121 S MESQUITE	LAS CRUCES	NM	88001	121 S MESQUITE ST
544 E GRIGGS	LAS CRUCES	NM	88001	544 E GRIGGS AVE
65 OCEANA DRIVE EAST UI	BROOKLYN	NY	11235	601 E GRIGGS AVE
527 E ORGAN AVE	LAS CRUCES	NM	88001	527 ORGAN
5155 TELLBROOK CT	LAS CRUCES	NM	88011-7578	442 E GRIGGS AVE
PO BOX 20000	LAS CRUCES	NM	88004	
655 KRISTEN DR	LAS CRUCES	NM	88005	439 E ORGAN AVE
539 E ORGAN	LAS CRUCES	NM	88001	539 E ORGAN AVE
1081 LA QUINTA ST	LAS CRUCES	NM	88007	114 S MESQUITE ST
1810 CORBETT DR	LAS CRUCES	NM	88001	428 E GRIGGS AVE
609 E GRIGGS	LAS CRUCES	NM	88001-2821	609 E GRIGGS AVE
148 N TORNILLO ST	LAS CRUCES	NM	88001-2865	148 N TORNILLO ST
1833 CALIFORNIA AVE.	LAS CRUCES	NM	88001	203 TORNILLO
190 N TORNILLO	LAS CRUCES	NM	88001	190 N TORNILLO ST
6551 KRISTIN DRIVE	LAS CRUCES	NM	88007	426 E GRIGGS AVE
118 S MESQUITE ST	LAS CRUCES	NM	88001-3529	118 S MESQUITE ST
410 N ARMIJO #1	LAS CRUCES	NM	88005	219 N MESQUITE ST
100 S ESPINA	LAS CRUCES	NM	88001	619 E GRIGGS AVE APT 1 - 2 & 3
1630 PAXTON	LAS CRUCES	NM	88001	433 E ORGAN AVE
410 E GRIGGS	LAS CRUCES	NM	88005	410 E GRIGGS AVE
3 PRIVATE DR	ESPANOLA	NM	87532	603 E ORGAN AVE
PO BOX 553	LAS CRUCES	NM	88004	604 E GRIGGS AVE
429 E MAY ST APT A	LAS CRUCES	NM	88001	429 E MAY AVE
1107 N REYMOND ST	LAS CRUCES	NM	88005	620 E ORGAN AVE

LOT	BLOCK	SUBNAME	NEIGHBOR	SCHOOLDIS	TAXAREA
8	76	ORIGINAL TOWNSITE	I04	2	2IN_R
7	76	ORIGINAL TOWNSITE	I04	2	2IN_R
9	76	ORIGINAL TOWNSITE	I04	2	2IN_R
6	76	ORIGINAL TOWNSITE	I04	2	2IN_R
5	76	ORIGINAL TOWNSITE	I04	2	2IN_R
1	76	ORIGINAL TOWNSITE	I04	2	2IN_NR
3	76	ORIGINAL TOWNSITE	I04	2	2IN_R
3	76	ORIGINAL TOWNSITE	I04	2	2IN_R
PT OF LT 1	75	ORIGINAL TOWNSITE	I04	2	2IN_R
2	76	ORIGINAL TOWNSITE	I04	2	2IN_NR
PT OF LT 1	75	ORIGINAL TOWNSITE	I04	2	2IN_R
PT OF LT 1	75	ORIGINAL TOWNSITE	I04	2	2IN_R
PT OF LT 1	75	ORIGINAL TOWNSITE	I04	2	2IN_R
WLY PT LT 2	75	ORIGINAL TOWNSITE	I04	2	2IN_NR
PT OF LT 2	68	ORIGINAL TOWNSITE	I04	2	2IN_R
1	77	ORIGINAL TOWNSITE	I04	2	2IN_R
PT OF LT 1	75	ORIGINAL TOWNSITE	I04	2	2IN_R
ELY PT LT 2	75	ORIGINAL TOWNSITE	I04	2	2IN_R
11		BEAN SUBDIVISION 258	I04	2	2IN_R
3	A	THOMAS BUTLER	I04	2	2IN_R
PT OF LT 2	68	ORIGINAL TOWNSITE	I04	2	2IN_R
	67		I04	2	2IN_NR
4	66A	ORIGINAL TOWNSITE	I04	2	2IN_R
2	A	THOMAS BUTLER	I04	2	2IN_R
PT OF BLK 68	68	ORIGINAL TOWNSITE	I04	2	2IN_R
PT OF LT 2	68	ORIGINAL TOWNSITE	I04	2	2IN_R
LT 12 13		BEAN SUBDIVISION 258	I04	2	2IN_R
SHF LT 7-10 INCL		BEAN SUBDIVISION 258	I04	2	2IN_R
PR 3	A	THOMAS BUTLER	I04	2	2IN_R
NHF LT 7-10 INCL		BEAN SUBDIVISION 258	I04	2	2IN_R
PT OF BLK 68	68	ORIGINAL TOWNSITE	I04	2	2IN_R
PT OF LT 3	68	ORIGINAL TOWNSITE	I04	2	2IN_R
3	66A	ORIGINAL TOWNSITE	I04	2	2IN_R
14		BEAN SUBDIVISION 258	I04	2	2IN_R
7	66A	ORIGINAL TOWNSITE	I04	2	2IN_R
PT OF LT 1	68	ORIGINAL TOWNSITE	I04	2	2IN_R
6	B	THOMAS BUTLER	I04	2	2IN_R
9	111	ORIGINAL TOWNSITE	I04	2	2IN_R
PT OF BLK 68	68	ORIGINAL TOWNSITE	I04	2	2IN_R
LT 5 6		BEAN SUBDIVISION 258	I04	2	2IN_R

TOWNSHIP	RNGE	SECTION	TRS	TOTALACRI	TOTALSQFT	BLDGVALU	LANDVALU	TOTALVALU
23S	2E	18	23S 2E 18	0	10860	78505	22790	101295
23S	2E	18	23S 2E 18	0	6870	26400	19000	45400
23S	2E	18	23S 2E 18	0	10500	63623	22946	86569
23S	2E	18	23S 2E 18	0	6850	14511	12588	27099
23S	2E	18	23S 2E 18	0	4179	18268	18000	36268
23S	2E	18	23S 2E 18	0	19396	40616	38800	79416
23S	2E	18	23S 2E 18	0	6255	37219	23754	60973
23S	2E	18	23S 2E 18	0	8688	48538	25000	73538
23S	2E	18	23S 2E 18	0	2134	36841	18000	54841
23S	2E	18	23S 2E 18	0	12927	0	25000	25000
23S	2E	18	23S 2E 18	0	3108	23015	18000	41015
23S	2E	18	23S 2E 18	0	1481	10558	17842	28400
23S	2E	18	23S 2E 18	0	8022	53025	25000	78025
23S	2E	18	23S 2E 18	0	7000	742	25000	25742
23S	2E	18	23S 2E 18	0	3588	44168	18000	62168
23S	2E	18	23S 2E 18	0	12393	48870	18223	67093
23S	2E	18	23S 2E 18	0	7373	43900	25000	68900
23S	2E	18	23S 2E 18	0	13500	28682	16418	45100
23S	2E	18	23S 2E 18	0	3367	51436	18000	69436
23S	2E	18	23S 2E 18	0	5280	24012	25000	49012
23S	2E	18	23S 2E 18	0	1755	23702	18000	41702
23S	2E	18	23S 2E 18	0	80150	0	0	140300
23S	2E	18	23S 2E 18	0	3602	36662	18000	54662
23S	2E	18	23S 2E 18	0	5440	0	8409	8409
23S	2E	18	23S 2E 18	0	3990	35652	18000	53652
23S	2E	18	23S 2E 18	0	1856	11101	18000	29101
23S	2E	18	23S 2E 18	0	6475	23440	25000	48440
23S	2E	18	23S 2E 18	0	6138	15618	21643	37261
23S	2E	18	23S 2E 18	0	10406	21282	18274	39556
23S	2E	18	23S 2E 18	0	6138	29285	25000	54285
23S	2E	18	23S 2E 18	0	2788	71147	17968	89115
23S	2E	18	23S 2E 18	0	3450	17200	18000	35200
23S	2E	18	23S 2E 18	0	6242	70222	25000	95222
23S	2E	18	23S 2E 18	0	9713	44697	25000	69697
23S	2E	18	23S 2E 18	0	9250	40386	25000	65386
23S	2E	18	23S 2E 18	0	3172	95250	18000	113250
23S	2E	18	23S 2E 18	0	3960	66872	18000	84872
23S	2E	18	23S 2E 18	0	17043	26883	25750	52633
23S	2E	18	23S 2E 18	0	13895	133252	21696	154948
23S	2E	18	23S 2E 18	0	6475	58220	25000	83220

SHAPE_Ler	SHAPE_Are	Shape__Ar	Shape__Le	DISTANCE
506.5068	10271.95	1340.055	182.7444	0.53 Feet (approximate)
390.2731	5479.087	714.7852	140.799	54.98 Feet (approximate)
422.7163	9925.089	1294.801	152.5688	68.64 Feet (approximate)
377.6382	5317.326	693.6797	136.2223	84.61 Feet (approximate)
303.1402	4590.665	598.8828	109.5917	96.96 Feet (approximate)
679.3604	18086.91	2359.594	245.2739	115.68 Feet (approximate)
349.077	5375.133	701.2266	126.2207	129.54 Feet (approximate)
394.1569	8376.874	1092.82	142.4726	176.61 Feet (approximate)
181.9337	2094.226	273.1953	65.71431	177.39 Feet (approximate)
465.4045	13055.95	1703.258	168.158	182.56 Feet (approximate)
243.8828	3570.305	465.7734	88.1276	187.88 Feet (approximate)
160.1291	1549.073	202.0898	57.85698	190.36 Feet (approximate)
428.5203	7076.405	923.1523	154.8601	223.79 Feet (approximate)
369.595	6744.061	879.8047	133.6145	236.46 Feet (approximate)
252.3724	3978.868	519.0664	91.15244	244.97 Feet (approximate)
451.3962	11372.84	1483.691	162.9277	248.64 Feet (approximate)
344.481	7334.255	956.793	124.4534	250.6 Feet (approximate)
453.4438	12336.5	1609.367	163.8407	268.27 Feet (approximate)
318.7096	3610.076	470.9648	115.2678	269.7 Feet (approximate)
333.3474	5059.609	660.0703	120.5315	280.69 Feet (approximate)
185.2859	1786.552	233.0664	66.97937	281.01 Feet (approximate)
1099.1	75491.17	9848.355	396.9795	291.98 Feet (approximate)
247.1469	3621.687	472.4766	89.22142	292.76 Feet (approximate)
331.9816	5040.603	657.5938	120.037	293.66 Feet (approximate)
262.4487	4249.044	554.3125	94.7659	294.43 Feet (approximate)
200.4089	2243.064	292.625	72.43227	304.37 Feet (approximate)
361.2309	6479.227	845.2656	130.5917	307.35 Feet (approximate)
337.4498	6727.109	877.6133	121.8204	310.75 Feet (approximate)
391.904	8869.971	1157.172	141.6314	319 Feet (approximate)
333.9495	6532.232	852.1875	120.5546	330.07 Feet (approximate)
217.4364	2852.752	372.1602	78.56549	336.14 Feet (approximate)
246.4737	3688.516	481.1875	88.99527	339.66 Feet (approximate)
319.5299	6357.883	829.4492	115.401	346.16 Feet (approximate)
412.0935	9885.208	1289.602	148.9201	370.12 Feet (approximate)
395.0848	8853.933	1155.07	142.7764	372.85 Feet (approximate)
219.434	2962.188	386.4297	79.27659	376.06 Feet (approximate)
333.4483	5305.925	692.2109	120.5533	376.86 Feet (approximate)
512.5423	16270.77	2122.625	185.0815	381.23 Feet (approximate)
527.3583	13288.1	1733.488	190.6291	388.28 Feet (approximate)
348.6679	5849.741	763.1523	126.0583	390.48 Feet (approximate)

OWNERNAME	MAILADDR1
BANEGAS ISABEL M	1810 CORBETT DR
BERNAL MANUEL JR & DIANE	87535 CEDAR FLAT RD
BOYER KAREN B	190 N TORNILLO
BROWN MARIEKA L & JEANNE M ABKES	121 S MESQUITE
CARMONAS BUILDING PARTNERSHIP	312 PARKER RD
CORONADO JOSE R	125 W GRIGGS AVE
COTA MAGDALENA E	118 S MESQUITE ST
CRESPIN MARTHA	148 N TORNILLO ST
CRUZ MARTIN F	519 E GRIGGS
CRUZ MARY ANN MONTOYA	PO BOX 1476
FOX DAVID F & DELLA M APODACA	65 OCEANA DRIVE EAST UNIT 2F
FREEDMAN DAVID	113 S SAN PEDRO
GENDALL GREG & LINDA	1107 N REYMOND ST
GUZMAN SONIA S & ALMA D WYMAN & RICHARD J WYMAN	101 S MESQUITE ST
HERRERA DAVID V	1833 CALIFORNIA AVE.
JAURIGUE ROBERT	1630 PAXTON
JIMENEZ GUADALUPE A	429 E MAY ST APT A
LECHUGA LAWRENCE G & CONNIE G	518 E GRIGGS
LUCERO ELENA L	3 PRIVATE DR 1131 St
MONTES HENRY F	527 E ORGAN AVE
MORENO JUAN R	100 S ESPINA
PARRA ELEUTERIA & FELIPE R PARRA	544 E GRIGGS
PARSONS ARIANNA	410 E GRIGGS
POLANCO GREGORIO	549 E GRIGGS AVE
POLANCO JOANN A	PO BOX 553
PONCE STEPHANIE	410 N ARMIJO #1
RICO JOSE D & ROSA BLANCA	609 E GRIGGS
RODRIGUEZ DAVID ALBERTO	PO BOX 814
ROY CYNDY L & JOSEPH C YAROCH	1081 LA QUINTA ST
SALAZAR MELISSA	915 ARIZONA AVE
SANDOVAL MARTHA P	525 E GRIGGS
SCHUH ESTHER M	655 KRISTEN DR
SOTO AMY TRUSTEE	1211 WINGATE RD
TAPIA CRUZ E	539 E ORGAN
WALKEY JOY N	5155 TELLBROOK CT
WALTON KING F ET AL (ESTATES OF)	PO BOX 996

CITY	STATE	ZIP
LAS CRUCES	NM	88001
SPRINGFIELD	OR	97478
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88005
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88004
BROOKLYN	NY	11235
LAS CRUCES	NM	88001
LAS CRUCES	NM	88005
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
ESPANOLA	NM	87532
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88005
LAS CRUCES	NM	88001
LAS CRUCES	NM	88004
LAS CRUCES	NM	88005
LAS CRUCES	NM	88001
LAS CRUCES	NM	88004
LAS CRUCES	NM	88007
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88005
LAS CRUCES	NM	88001
LAS CRUCES	NM	88001
LAS CRUCES	NM	88011
WOLF POINT	MT	59201

Sara Gonzales

From: Sean Mullen
Sent: Wednesday, November 29, 2023 10:59 AM
To: Sara Gonzales
Subject: RE: Transfer of Location of Inter-Local Dispenser Liquor License Candace Marie Baca

Approved.

Thank you,

Sean Mullen
Deputy Chief of Administration/Las Cruces Police Department
Direct: 575-528-4101 Main: 575-528-4200, smullen@las-cruces.org
City of Las Cruces
P.O. BOX 20000 • LAS CRUCES, NM 88004

From: Sara Gonzales <sgonzales@lascruces.gov>
Sent: Wednesday, November 29, 2023 10:22 AM
To: Kyle Metzgar <kmetzgar@lascruces.gov>; Adam Ochoa <aochoa@lascruces.gov>; Soogyu Lee <sglee@lascruces.gov>; Hector Terrazas <hterrazas@lascruces.gov>; Daniel Balderrama <dbalderrama@lascruces.gov>; Gary Skelton <gskelton@lascruces.gov>; Cody Haver <chaver@lascruces.gov>; Jason Smith <jasmith@lascruces.gov>; Jose Leos <jleos@lascruces.gov>; Bobbie Munoz <romunoz@lascruces.gov>; Mark Dubbin <mdubbin@lascruces.gov>; Michael Landavazo <mlandavazo@lascruces.gov>; Elena Sanchez <esanchez@lascruces.gov>; Sean Mullen <smullen@lascruces.gov>; Jeremy Story <jstory@lascruces.gov>
Cc: Eloy Jimenez <ejimenez@lascruces.gov>; Jackie Baylon <jmuro@lascruces.gov>; Jennifer Lucero <jenlucero@lascruces.gov>; Miguel Carlos <mcarlos@lascruces.gov>; Edna Espinoza <eespinoza@lascruces.gov>; Minerva Garcia <mingarcia@lascruces.gov>
Subject: Transfer of Location of Inter-Local Dispenser Liquor License Candace Marie Baca

Good morning,

Candace Marie Baca, Personal Rep of Candido Baca Estate, located at 118 N. Mesquite Street Building 1, Las Cruces, New Mexico, 88001 has filed an application seeking a Transfer of Location of Inter-Local Dispenser Liquor License No. 2647.

Please provide reports no later than December 13, 2023.

Thank you

Sara Gonzales, CZO
Senior Urban Planner / Community Development
Direct: 575-528-3049 Main: 575-528-3043, sgonzales@lascruces.gov
CITY OF LAS CRUCES

Sara Gonzales

From: Miguel Carlos
Sent: Monday, December 4, 2023 9:45 AM
To: Sara Gonzales; Kyle Metzgar; Adam Ochoa; Soogyu Lee; Hector Terrazas; Daniel Balderrama; Gary Skelton; Cody Haver; Jason Smith; Jose Leos; Bobbie Munoz; Mark Dubbin; Michael Landavazo; Elena Sanchez; Sean Mullen; Jeremy Story
Cc: Eloy Jimenez; Jackie Baylon; Jennifer Lucero; Edna Espinoza; Minerva Garcia
Subject: RE: Transfer of Location of Inter-Local Dispenser Liquor License Candace Marie Baca

Good morning,
Miguel's on Mesquite does have a business license good until 11/30/2024 but does not have an active liquor license.
Thank you.

Miguel Carlos
Permit Technician/Community Development/Permits and Inspections
Direct: 575-528-3091 Main: 575-528-3059 mcarlos@lascruces.gov
CITY OF LAS CRUCES

From: Sara Gonzales <sgonzales@lascruces.gov>
Sent: Wednesday, November 29, 2023 10:22 AM
To: Kyle Metzgar <kmetzgar@lascruces.gov>; Adam Ochoa <aochoa@lascruces.gov>; Soogyu Lee <sglee@lascruces.gov>; Hector Terrazas <hterrazas@lascruces.gov>; Daniel Balderrama <dbalderrama@lascruces.gov>; Gary Skelton <gskelton@lascruces.gov>; Cody Haver <chaver@lascruces.gov>; Jason Smith <jasmith@lascruces.gov>; Jose Leos <jleos@lascruces.gov>; Bobbie Munoz <romunoz@lascruces.gov>; Mark Dubbin <mdubbin@lascruces.gov>; Michael Landavazo <mlandavazo@lascruces.gov>; Elena Sanchez <esanchez@lascruces.gov>; Sean Mullen <smullen@lascruces.gov>; Jeremy Story <jstory@lascruces.gov>
Cc: Eloy Jimenez <ejimenez@lascruces.gov>; Jackie Baylon <jmuro@lascruces.gov>; Jennifer Lucero <jenlucero@lascruces.gov>; Miguel Carlos <mcarlos@lascruces.gov>; Edna Espinoza <eespinoza@lascruces.gov>; Minerva Garcia <mingarcia@lascruces.gov>
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Please provide reports no later than December 13, 2023.

Thank you

Sara Gonzales, CZO
Senior Urban Planner / Community Development
Direct: 575-528-3049 Main: 575-528-3043, sgonzales@lascruces.gov
CITY OF LAS CRUCES

24-076

Type of Action:
☒ Resolution
☐ Ordinance
☐ TIDD Resolution

City Council Action and Executive Summary

District:	**☒ 1 ☒ 2 ☒ 3 ☒ 4 ☒ 5 ☒ 6 ☐ N/A**		
1st Reading:		**Adopted:**	January 16, 2024
Drafter:	Chris Faivre	**Department:**	Economic Development
Program:	Business Development	**Line of Business:**	Business Development
Title:	**A RESOLUTION UPDATING THE WAGE BASELINE REQUIREMENT OF THE ECONOMIC DEVELOPMENT DEPARTMENT WAGEPLUS PROGRAM.**		

TYPE OF ACTION: **☒ Administrative** **☐ Legislative** **☐ Quasi-Judicial**

PURPOSE(S) OF ACTION:

To update the minimum baseline wage requirement for Las Cruces businesses enrolled in the State of New Mexico JTIP program, and applying for City of Las Cruces WagePlus funds.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

Workforce availability and development are among the top factors influencing whether a business stays, expands, or relocates to a community. Companies are rethinking how they approach shortages of qualified workers and the highly competitive process of selecting and retaining staff (or what some call the "War for Talent"). WagePlus, an incentive program to create and attract above-average paying jobs, can be a valuable tool that when combined with other incentives provides an effective response to workforce development, training, and recruitment, which assists with business retention, expansion, creation, and attraction in and to Las Cruces.

Under the proposed Resolution, the program would allow a LEDA eligible company that receives state Job Training Incentive Program funding for job creation within the City of Las Cruces to be awarded additional funds per job if that job pays a minimum of 10% above the current JTIP baseline, and that the company meets certain eligibility requirements.

WagePlus will assist in attracting jobs that support families with wages above the county median wage; attracting green and sustainable industries and businesses; and will encourage local graduates and young people to return or stay in Las Cruces.

SUPPORT INFORMATION:

Exhibit "A" WagePlus Program Guidelines

PLAN(S):

Department Strategic Business Plan, Elevate Las Cruces

COMMITTEE/BOARD REVIEW:

Economic Development PRC

DOES THIS AMEND THE BUDGET?:

☐ Yes

☒ No

Does this action amend the Capital Improvement Plan (CIP)?

☐ Yes

☒ No

Does this action align with Elevate Las Cruces?

☒ Yes

☐ No

OPTIONS / ALTERNATIVES:

1. Vote "Yes"; this will update the wage baseline requirements of the WagePlus program.
2. Vote "No"; this will not update the wage baseline requirements of the WagePlus program.
3. Vote to "Amend"; this will require additional direction from City Council.
4. Vote to "Table"; this will require additional direction from City Council.

REFERENCE INFORMATION:

Resolution No. 15-006

RESOLUTION 24-076

A RESOLUTION UPDATING THE WAGE BASELINE REQUIREMENT OF THE ECONOMIC DEVELOPMENT DEPARTMENT WAGEPLUS PROGRAM.

The City Council is informed that:

WHEREAS, the City of Las Cruces recognizes that workforce and workforce development are key components of an effective economic development program; and

WHEREAS, workforce and workforce development are among the most important factors in business retention, expansion, creation attraction; and

WHEREAS, the City of Las Cruces has adopted a Local Economic Development Act (LEDA) which allows the City to implement the authority of the New Mexico Statute titled "Local Economic Development Act" which authorizes the City of Las Cruces to provide resources of value to individual businesses in an economic development which results in new jobs; and

WHEREAS, the resources the City of Las Cruces may offer include land, buildings, infrastructure, financial incentives, and services associated with developing the land, buildings, and infrastructure; and

WHEREAS, the statute does not provide any funding; the City of Las Cruces' share of economic development projects must be supplied from local funding.

NOW, THEREFORE, Be it Resolved by the Governing Body of the City of Las Cruces:

(I)

THAT the WagePlus Program as shown in Exhibit "A", attached hereto and made part of this Resolution, is hereby approved

(II)

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

DONE AND APPROVED this day of

APPROVED

_____

ATTEST:

_____

Moved by:

Seconded by:

AYES

NAYS

EXHIBIT "A"

CITY OF LAS CRUCES WAGEPLUS PROGRAM

Purpose: City of Las Cruces (CLC) incentive program that provides a cash payment to reimburse participating companies a portion of the costs associated with the hiring and training for new positions. The program assists in the creation and attraction of quality, in line with the State of New Mexico JTIP Baseline (JTIP Baseline + 10%) jobs in Las Cruces.

Enabling Legislation: The CLC has adopted a Local Economic Development Act (LEDA) Plan via Las Cruces City Ordinance, which allows the CLC to implement the authority of the New Mexico Statute titled "Local Economic Development Act." The act authorizes the CLC to provide resources of value to individual businesses in an economic development project which results in new jobs.

Program: The program allows a LEDA eligible company that receives State of New Mexico (State) Job Training Incentive Program (JTIP) funding for job creation within the CLC to be awarded an additional amount per job within the current TIER table (see table on page 2), if that job pays a minimum of 10% above the current JTIP Baseline, and that the company meets certain eligibility requirements.

WagePlus Business Eligibility:

- Must be a registered business inside the CLC city limits.
- Must be a business that manufactures or produces a product in New Mexico, or
- Non-retail service companies that export out of state (50% of revenues and/or customer base outside New Mexico), or
- Certain green industries that meet State LEDA requirements – manufacturing, processing, or assembly of agricultural products; non-retail storing, warehousing, distribution or selling of agricultural, industrial or mining products.

Job Eligibility:

- New, year-round, full-time position.
- Business that manufactures or produces a product or service.
- Wage at least 10% higher than the JTIP baseline at the time the PPA is signed by both parties (based on New Mexico Department of Workforce Solutions data).
- Workplace inside CLC city limits.
- New employee must have been a New Mexico resident for at least one year.

Implementation Process:

- A tentative WagePlus offer is approved by CLC City Manager.
- A PPA is drafted and signed by all parties.
- A notification letter from the New Mexico State Economic Development Department verifying completion of the JTIP project is sent to CLC ED.
- The notification letter is reviewed by the CLC ED.
- The notification letter is then forwarded to City Manager for approval.
- Once approved by City Manager, request for reimbursement is submitted by ED.
- The Director of ED or the Business Development Administrator/ED will report on the status of the WagePlus Program to Council on an annual basis.

REIMBURSEMENT TIER SYSTEM

The maximum number of jobs an employer may receive an award for is 100 per award. Employers only receive an award for jobs above the WagePlus minimum. Employers will not receive an award for jobs below the WagePlus Minimum. *The award amounts and corresponding number of jobs may be adjusted at the discretion of CLC.*

Tier	% Over NMEDD/CLC O*NET sourced baseline for Las Cruces	Award per Job
1	10%	$1,500
2	20%	$2,000
3	30%	$2,500

Minimum baseline per job for JTIP/NMEDD contract with eligible businesses within Las Cruces is currently $15.00/hour ($31,200/year). The hourly rate may be subject to increases from one year to the next however the "Award per Job" amount may not necessarily be increased if the baseline increases.

JTIP uses the O*NET online platform in determining reasonable and competitive wage rates across industries for specific positions. As in the case of Las Cruces, the platform also adjusts wages according to location.

WagePlus would align itself with the state's current JTIP baseline of $15.00/hour according to increases over the baseline at each of the 3 tier levels expressed in the above grid with the dollar amount equivalent per eligible employee illustrated below:

- 10% increase over baseline: $16.50
- 20% increase over baseline: $18.00
- 30% increase over baseline: $19.50

SAMPLE CALCULATIONS

- JTIP contract for 25 jobs in Las Cruces paying $15.00/hour
  - Not eligible for City of Las Cruces WagePlus award
- JTIP contract for 25 jobs in Las Cruces paying $16.50/hour (10% over baseline)
  - Eligible for City of Las Cruces WagePlus award with a per capita award of $1,500.
- JTIP contract for 25 jobs, where 10 jobs pay $18.00/hour and 15 jobs pay $19.50/hour.
  - Both would be eligible for City of Las Cruces WagePlus award. The former increment over baseline at 20% and the latter at 30% would allow for per capita awards to the business of $2,000 (X 10 jobs) and $2,500 (X 15 jobs) respectively.

EXHIBIT "B"

JTIP NOTIFICATION LETTER FROM NEW MEXICO ECONOMIC DEVELOPMENT

24-077

Type of Action:
☒ Resolution
☐ Ordinance
☐ TIDD Resolution

City Council Action and Executive Summary

District:	**☒ 1 ☒ 2 ☒ 3 ☒ 4 ☒ 5 ☒ 6 ☐ N/A**		
1st Reading:		**Adopted:**	January 16, 2024
Drafter:	Joshua Saffell	**Department:**	Financial Services
Program:	Accounting and Financial Reporting	**Line of Business:**	Accounting

Title: **A RESOLUTION TO ACCEPT THE CITY OF LAS CRUCES ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2023.**

TYPE OF ACTION: **☒ Administrative** **☐ Legislative** **☐ Quasi-Judicial**

PURPOSE(S) OF ACTION:
To accept the FY2023 Annual Comprehensive Financial Report.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:
On December 1, 2023, Patillo, Brown & Hill, L.L.P. submitted the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2023, to the Office of the State Auditor on behalf of the City of Las Cruces (City) Financial Services Department.

The Office of the State Auditor published Requirements for Contracting and Conducting Audits of Agencies in which Section 2.2.2.10 J(3d) states: "Once the audit report is officially released to the agency by the State Auditor, by an authorizing letter, and the required waiting period of five calendar days has passed, the audit report shall be presented by the Internal Public Accountant to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable. The presentation of the audit report should be documented in the minutes of the meeting."

On December 29, 2023, the Office of the State Auditor released the City's FY2023 ACFR. The City requested a waiver to the five-day waiting period to submit the ACFR for consideration of the Government Finance Officers Association's Excellence in Financial Reporting Award.

The ACFR for the fiscal year ending June 30, 2023, may be accessed through the City's website.

SUPPORT INFORMATION:
Exhibit A - FY23 ACFR

PLAN(S):
Department Strategic Business Plan

COMMITTEE/BOARD REVIEW:
Finance Select Committee

DOES THIS AMEND THE BUDGET?:

☐ Yes

☒ No

Does this action amend the Capital Improvement Plan (CIP)?

☐ Yes

☒ No

Does this action align with Elevate Las Cruces?

☒ Yes

☐ No

OPTIONS / ALTERNATIVES:

1. Vote "Yes"; this will approve the Resolution and accept the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2023.
2. Vote "No"; this will not approve the Resolution nor accept the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2023.
3. Vote to "Amend"; this would allow changes to the Resolution based upon direction provided by City Council but would not change the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2023.
4. Vote to "Table"; this would delay the acceptance of the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2023.

RESOLUTION 24-077

A RESOLUTION TO ACCEPT THE CITY OF LAS CRUCES ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2023.

The City Council is informed that:

WHEREAS, the City of Las Cruces (City) completed the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2023; and

WHEREAS, on December 1, 2023, Patillo, Brown & Hill, L.L.P. submitted the ACFR to the Office of the State Auditor on behalf of the City's Financial Services Department; and

WHEREAS, the Office of the State Auditor has published 2.2.2 New Mexico Administrative Code Audit Rule 2013, Requirements for Contracting and Conducting Audits of Agencies in which Section 2.2.2.10 J(3) states, "Once the audit report is officially released to the agency by the State Auditor (by an authorizing letter), and the required waiting period of five calendar days has passed, the audit report shall be presented by the Internal and Public Accountant to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable. The presentation of the audit report should be documented in the minutes of the meeting"; and

WHEREAS, on December 29, 2023, the Office of the State Auditor released the audit report and granted the City's written request to waive the five-day waiting period required by Section 12-6-5, NMSA 1978; and

WHEREAS, the ACFR for the fiscal year ending June 30, 2023, is hereby presented to the City Council for publishing.

NOW, THEREFORE, Be it Resolved by the Governing Body of the City of Las Cruces:

(I)

THAT the ACFR, attached hereto as Exhibit "A" and made part of this Resolution, is hereby accepted for the Fiscal Year ending June 30, 2023.

(II)

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

DONE AND APPROVED this day of

APPROVED

_____

ATTEST:

_____

Moved by:

Seconded by:

AYES

NAYS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2023

CITY OF LAS CRUCES
NEW MEXICO

State of New Mexico
City of Las Cruces

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Prepared by
Finance Department
Josie Trevino,
Comptroller

City of Las Cruces

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June 30, 2023

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Introductory Section

CITY OF LAS CRUCES, NEW MEXICO

November 28, 2023

To the Honorable Mayor, Members of the City Council, Honorable Auditor, Honorable Clerk, and Citizens of the City of Las Cruces, NM

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Las Cruces, NM for the fiscal year ended June 30, 2023. New Mexico State Statute requires every local government to be examined and audited, with the results published, each year. The audit shall be conducted in accordance with generally accepted auditing standards (GAAS) by an independent auditor approved by the state auditor.[1] This report was prepared by the Financial Services Department in accordance with the City Charter Section 5.09 and with the principles and standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB).

Responsibility for both the accuracy of the data as well as the completeness and fairness of the presentation, including all disclosures, rests with the management of the City. The existing comprehensive structure of internal accounting controls in the City provides reasonable assurance that the financial statements are free of any material misstatements. Since the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. To provide a reasonable basis for making those representations, City management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with the generally accepted accounting principles (GAAP). As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Pattillo, Brown, & Hill, LLP (PB&H), a firm of licensed certified public accountants, has audited the City's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2023, are free of material misstatements. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. PB&H issued an unmodified opinion on the financial statements (i.e., that they are presented fairly in all material respects). Refer to the Independent Auditor's Report for more details.

[1] (New Mexico State Statute 12-6-5, NMSA, 1978)

THE REPORT

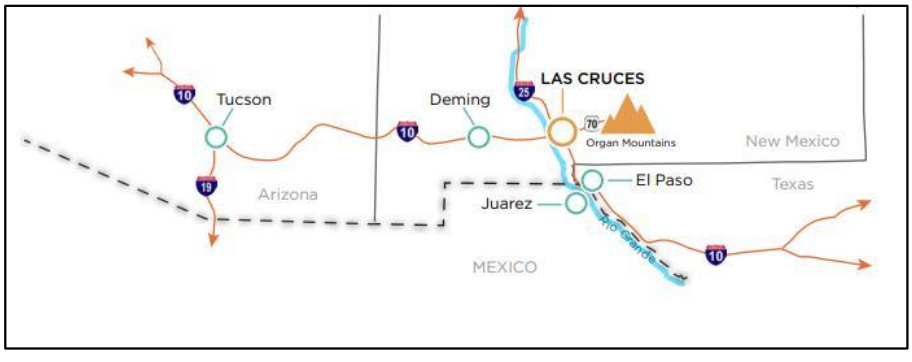
The ACFR is presented in four sections:

- The **Introduction Section** includes this letter of transmittal, introduction of City management, City organization chart, and the Certificate of Achievement.
- The **Financial Section** includes the report of the independent auditors, Management Discussion, and Analysis (MD&A), the basic financial statements, including the government-wide financial statements comprised of the Statement of Net Position and the Statement of Activities, and the accompanying notes to the financial statements. The Financial Section also includes the fund financial statements including the governmental funds, proprietary funds, fiduciary funds, and the combining individual funds for nonmajor governmental funds.
- The **Statistical Section** includes selected financial and demographic information.
- The **Single Audit Section** includes compliance reports related to federal programs.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The City of Las Cruces, incorporated in 1849, is located roughly 45 miles north of El Paso, Texas and Ciudad, Juárez, Mexico and 225 miles south of Albuquerque, New Mexico. The population for Las Cruces is 111,385 [2] and it is the county seat of Doña Ana County and serves as the center commerce and culture for the southern New Mexico region.



Regional Context Map, Elevate Las Cruces, Volume 1 Page 2

[2] U.S. Census Bureau QuickFacts, April 1, 2020 Census, www.census.gov/quickfacts/lascrucescitynewmexico, 10/4/22.

The map above from the City's comprehensive plan "shows the location of Las Cruces in the greater bi-national region. The city is traversed by two interstates – interstate 10 leads south to El Paso and west to Deming while interstate 25 originates in Las Cruces and travels north to Wyoming. US Highway 70 leads northeast to the Organ Mountains Desert Peaks National Monument and White Sands Missile Range."[3]

The city is surrounded by mountain ranges and the historic Rio Grande. The city was founded by several Native American groups living in the area that is now called Mesilla Valley. The Rio Grande made the area an attractive location for settlers. The Camino Real served as a major trade route linking Mexico City to Santa Fe.

The municipal limits of the city encompass approximately 77 square miles. What makes Las Cruces attractive is the climate and surrounding natural landscape. The city has approximately 294 days of sunshine and an annual average temperature of 62.5.

The Mayor and 6-member council are elected in non-partisan elections. The council appoints a city manager who is the chief administrator of the city and is responsible to the council for the administration of all city affairs.[4] Council members serve four-year terms, with three members elected every two years. The Mayor is elected for a four-year term. This ACFR includes financial statements of the funds required for those activities, organizations, and functions related to the City and that are controlled by, or dependent upon the City's governing body, the City Council.

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 principles (GAAP).

The City of Las Cruces provides a full range of services, including police and fire protection, traffic and street management, storm water and flood plain management, home rehabilitation programs, affordable housing, land use development, inspection services and permitting, library services, utility services (water, wastewater, natural gas, and solid waste), transit services, and recreational and cultural activities. The City of Las Cruces is financially accountable for four Joint Power Agreement entities, which are reported separately within the City of Las Cruces' financial statements. The City has one discretely presented component unit, South Central Solid Waste Authority, and one blended component unit, Downtown Tax Increment Development District.

The Council is required to adopt an initial budget for the fiscal year no later than thirty (30) days before the beginning of the fiscal year on July 1. This annual budget serves as the foundation for the City of Las Cruces' financial planning and control. The legal level of budgetary control is at the fund level. The budget is prepared by fund function, and organization unit (departments). Department directors may

[3] City of Las Cruces, "Elevate Las Cruces", Adopted February 18, 2020, Page 2.
[4] City of Las Cruces, City Charter 2019.

transfer resources within a department as they see fit. Transfers between departments, however, need special approval from the Council.[5] The financial system is built around the City Strategic Plan, the Comprehensive Plan (Elevate Las Cruces), and individual department strategic plans.

ECONOMIC CONDITIONS AND OUTLOOK

While we continue to normalcy after the COVID-19 pandemic we see a growth in our labor force of 896 or 1.9% additional workers. The average unemployment rate for the year was approximately 3.2% which is lower than compared to last year. Employment in the City remains robust. In the last quarter of the year employment in the Las Cruces metropolitan area rose at a higher rate in information; leisure and hospitality; and mining, logging, and construction (Bureau of Labor Statistics, State and Metro Area Employment, Hours, and Earnings).

As Consumer Price Index (Bureau of Labor Statistics, CPI All Urban Consumers) continues to trend lower, the Federal Reserve decided to pause their interest rate increases and hold the Feds funds rate between 5% - 5.25% (June 2023). This is the first pause since the Federal Reserve started lifting rates from near zero during the pandemic.

The cost-of-living index for the City is 11.5% less than the national average in first quarter 2023. We continue to watch this factor due to the impact this may cause to a family's disposable income. The city gross receipts tax reaches some of its highest levels to date. Total distributed GRT to the city rose 3.3% as compared to the same period the previous year. Inflation adjusted matched taxable gross receipts measured of the under lying economic activity in the region grew 1.5% in May 2023 as compared to the same month the previous year. The top three contributing sectors to this includes retail, healthcare and social assistance, and construction. During the first year of retail sales of adult-use cannabis the has city received $906,794 in excise tax.

New business registrations grew 12.9% as compared to previous year. Total new business registrations in 2023 reached 158 (quarter 2), which is 18 new businesses came into the city.

LONG TERM FINANCIAL PLANNING

The City's principal financial budget planning tool is the five-year forecast, using a time series ordinary least squares economic model. Required by City Charter (Article V. Sec 5.04 – Financial Procedures), the budget provides a financial plan of all city funds and activities for the ensuing year. This financial plan is presented to the Finance Select Committee and City Council each year and identifies:

- Updated fund balances,
- Operating costs for capital projects,

[5] City of Las Cruces, City Charter, Article V – Financial Procedures, 2019.

- Baseline, optimistic, and pessimistic scenarios,
- Growth factors,
- Estimates of recuring and non-recuring revenues and expenditures, and
- A five-year projection of revenues, including actuals for the previous fiscal year.

The City will be hiring contractors to develop a five-year plan and a financial advisor. The five-year plan will be used to guide the Capital Improvements Program (CIP) as outlined in our City Charter (Article V. Section 5.05). 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. The City is currently in the process of enhancing the CIP process, which will assist in developing an improved budgeting process for the CIP. The Financial Advisor will help the city in our long-term investments and strategies.

FINANCIAL POLICIES

The City has developed by resolution a Finance Select Committee. This committee meets quarterly to discuss various financial issues in the city. During these meetings the committee, which consist of two council members and the Mayor, reviews quarterly financials and other policies that affect the city financial system. The financial system is built around the City's adopted strategic plan, Elevate Las Cruces, and individual department strategic plans. Department programs are developed to identify distinct services outlined in Elevate Las Cruces and the City Strategic Plan. Each line of business (LOB) is a collection of programs that are monitored for financial and performance management. Department directors are held responsible for the fiscal performance of their units as well as the programmatic performance of their units.

Historically, the City has been conservative in its approach to financial matters, managing long-term debt to control interest costs, and stringently monitoring and controlling the use of both recurring and non-recurring operating revenues.

MAJOR INITIATIVES

On November 2022, the residents of Las Cruces voted yes for the 2022 General Obligation (GO) Bond Projects. These included 1) $6 million for Affordable Housing. This project allows for people of all ages and income levels to live in the city. 2) Fire Station 9, which will provide extra resources to the entire Highway 70 corridor. 3) Park Improvements that are essential part of our community and promote health and wellness. 4) East Mesa Public Recreation Center, which means continued improvements to the park for residents on the city's growing east side.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Las Cruces for its annual comprehensive financial report for the fiscal year

ended June 30, 2022. This is the 18th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

CONCLUSION

The preparation of the ACFR could not have been accomplished without the efficient and dedicated service of a highly qualified staff in the Financial Services Department. I would like to thank all personnel who helped and contributed to the preparation of this report. Also want to acknowledge the thorough and professional way our independent auditors, PB&H, LLP, conducted their audit.

Respectfully submitted,

Leeann Demouche
Leeann Demouche (Nov 28, 2023 13:58 MST)

Leeann DeMouche
Financial Services Director

City of Las Cruces

LIST OF PRINCIPAL OFFICIALS

as of June 30, 2023

City Council

Mayor
Ken Miyagishima
Phone: 575-541-2066
Mayor@lascruces.gov

District 1 Councilor/ Mayor Pro Tempore
Kasandra A. Gandara
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District 3 Councilor
Becki Graham
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City Council

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District 5 Councilor
Becky Corran
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District 6 Councilor
Yvonne M. Flores
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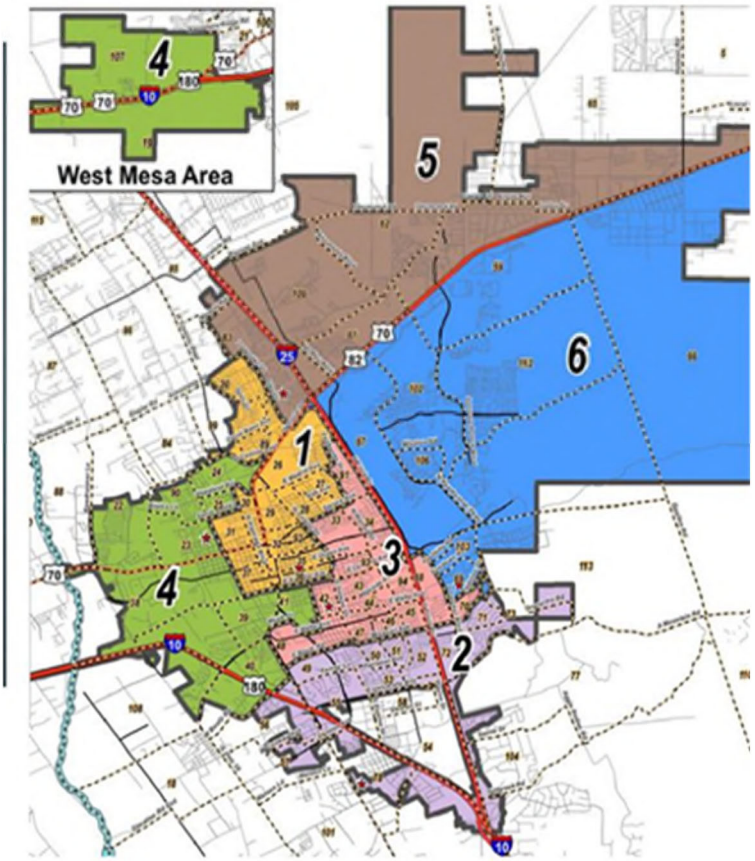
yflores@lascruces.gov



City Management

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Sonya Delgado
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Assistant City Manager
Ikani Taumoepeau
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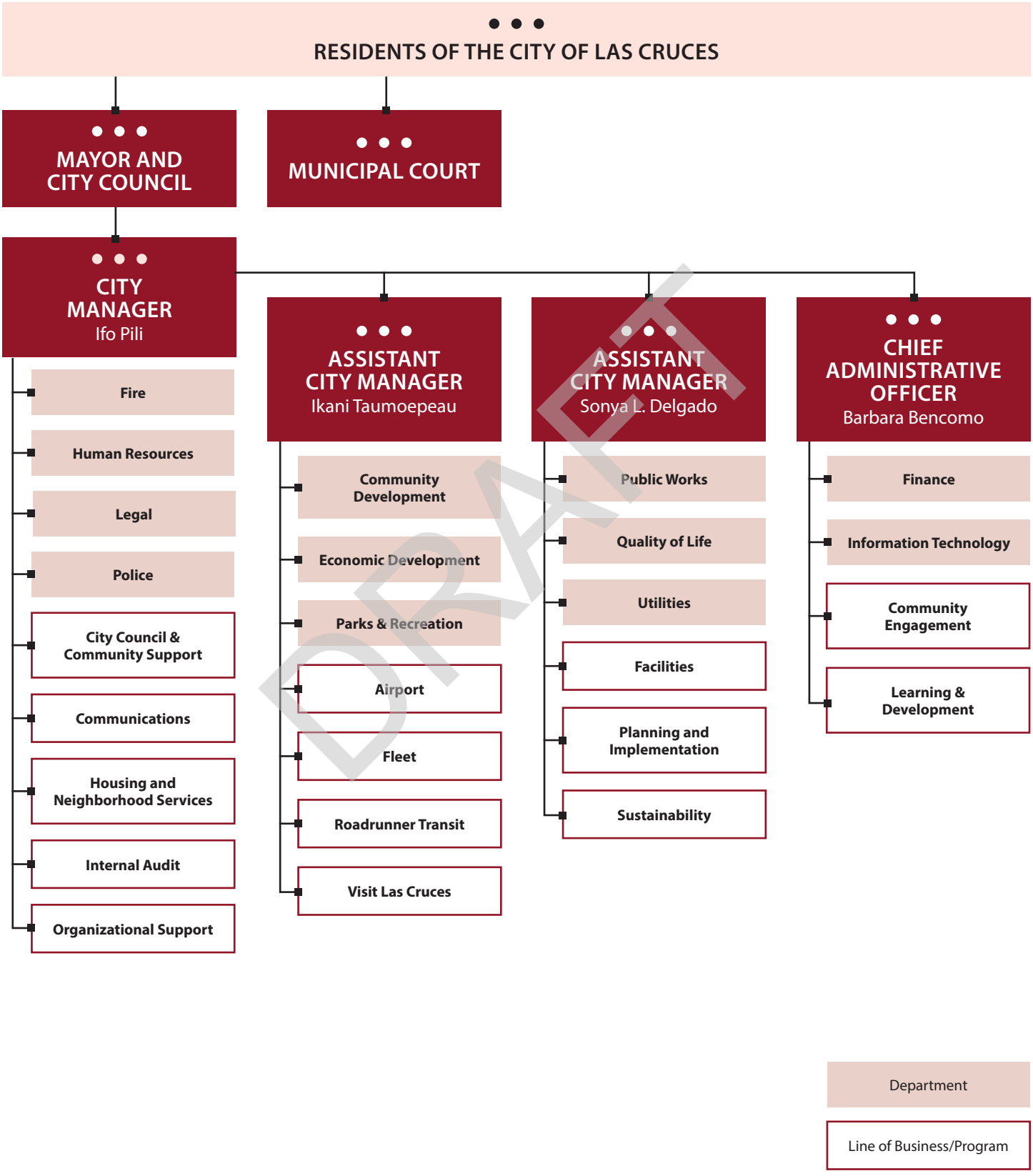
itaumoepeau@lascruces.gov

Chief Administrative Officer
Barbara Bencomo
Phone: 575-541-2642
bbencomo@lascruces.gov

CITY GOVERNMENT ORGANIZATION CHART



DRAFT

City of Las Cruces

LIST OF CONTRIBUTORS

June 30, 2023

Financial Services

Leeann DeMouche	Director of Finance
Josie Trevino	Comptroller
Joshua Saffell	Accounting Supervisor
Maria Sanchez	Accounting Supervisor
Frances Harris	Accountant II
Liam Beasley	Accountant II
Gloria Moreno	Accountant I
Joe Padilla	Accountant I
Juanita Lopez	Accountant I
Roberta Marquez	Accountant I
Sarah Arviso	Accountant I
Veronica Ulloa	Accountant I
Erika Jaquez	Treasurer
Adolfo Cardenas	Accounting Supervisor
Amador Espinosa	Accountant II
Maria Silva	Accountant I

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Las Cruces
New Mexico

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morrill

Executive Director/CEO

Financial Section

CITY OF LAS CRUCES, NEW MEXICO

PATTILLO, BROWN & HILL, L.L.P.
5310 Homestead Road N.E. Suite 100 B
Albuquerque, New Mexico 87110
505.266.5904 | pbhcpa.com

INDEPENDENT AUDITOR'S REPORT

To Joseph M. Maestas, P.E.
New Mexico State Auditor
and
To the City Council
City of Las Cruces
Las Cruces, New Mexico

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of the City of Las Cruces, New Mexico ("City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note I to the financial statements, effective June 15, 2022, the City adopted new accounting guidance for subscription-based information technology arrangements (SBITAs). The guidance requires SBITAs to recognize a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability, and capitalize criteria for outlays other than subscription payments, including implementation costs of a SBITA. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 25-42, schedule of the City's proportionate share of the net pension liability, the schedule of the City's contributions, the schedule of the City's proportionate share of the OPEB liability, and the schedule of the City's contributions on pages 140-145 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements, the budgetary comparisons presented as supplementary information, the schedule of changes in assets and liabilities of custodial funds, the statistical section, the schedule of insurance in force, the schedule of pledged collateral, the schedule of special appropriations, the schedule of deposit accounts and investments, the schedule of joint powers agreements, the schedule of expenditures of state awards, and the other disclosures are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal awards as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and the other schedules required by 2.2.2 NMAC as noted in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal awards as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and the other schedules required by 2.2.2 NMAC as noted in the table of contents is the

responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal awards as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the other schedules required by 2.2.2 NMAC as noted in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory section, the statistical section and the other disclosures but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.
Albuquerque, New Mexico
November 28, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

The City of Las Cruces' Management's Discussion and Analysis is designed to provide an overview of the City's financial activities. Comparisons to prior-year balances and activities are presented in accordance with the Governmental Accounting Standards Board (GASB).

This section of the City's annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year that ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- The assets and deferred outflows of resources of the City of Las Cruces exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $662.8 million (*net position*). The unrestricted net position, which represents the amounts available to meet the City's ongoing obligations to citizens and creditors, was $(117.0) million. Unrestricted net position was affected by the implementation of GASB 68, GASB 75, GASB 87, and GASB 96 – Subscription-Based Information Technology Arrangements - which was implemented this fiscal year.
- As of June 30, 2023, the total governmental funds balance was $239.7 million. This is an increase of $24.1 million in comparison with the prior year of $215.6 million. Of this amount, $46.3 million is available for spending at the City's discretion (sum of unassigned and assigned fund balance).
- As of June 30, 2023, fund balance of the General Fund was $79.8 million. At the close of the current fiscal year, unassigned fund balance of the General Fund was $44.0 million or 32.8% of the total General Fund expenditures of $134.3 million.
- Net position of the City's enterprise funds decreased by $3.1 million yielding a net position of $246.8 million as of June 30, 2023. Additional information can be found in the business-type activities section of the management discussion and analysis.
- The total long-term liabilities for the governmental and business-type activities increased by $17.8 million to a total of $290.8 million. Of this amount, $251.4 million represented total bonds and notes payable. More detailed information about the City's long-term liabilities is presented in Note 7 to the financial statements.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information intended to furnish additional detail to support basic financial statements.

The financial statements presented herein include all the activities of the City of Las Cruces using the integrated approach as prescribed by the Governmental Accounting Standards Board ("GASB") Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and all amendments thereafter.

Government-wide financial statements

The *Government-wide financial statements* consist of two statements and are designed to provide readers with a broad overview of the City's finances in a manner similar to private-sector businesses.

The S*tatement of net position* presents information on all the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused, vacation leave).

Both financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include General Government, Economic Development, Community Development, Police, Fire, Quality of Life, Public Works, and Parks and Recreation. The business-type activities of the City include Gas, Water, Wastewater, Solid Waste, Transit, and Airport.

The government-wide financial statements of the City are divided into three activities:

- *Governmental Activities* - Most of the City's basic services are included here such as police, fire, public works, quality of life, parks and recreation, economic development, community development, and general government. Property taxes, sales taxes, and franchise fees provide most of the funding for these activities, with the additional funding from charges for services, local, state, and federal grants.

- *Business*-type *Activities* - The City charges fees to customers to help cover its cost of services it provides. The City's gas, water, sewer, solid waste, transit, and airport are reported here.

- *Component Units* – The City includes South Central Solid Waste Authority (SCSWA) in its report, a discretely presented component.

The government-wide financial statements can be found on pages 44-47 of this report.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the City are classified as: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. Because governmental fund financial statements do not encompass the additional long-term focus of the government-wide financial statements, additional information is provided that explains the relationship (or differences) between them.

The City maintains four governmental fund types for financial reporting purposes. The governmental fund types are General Funds, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. The City maintains ninety-seven governmental funds, six of which combine into the General Funds and thirty-six combine to make the Debt Service Funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the funds that comprise the General Funds, which are considered major funds. Two other governmental funds, Telshor Facility and Special Revenue Grants, are also reported as major funds. The remaining fifty-three governmental funds are combined into a single, aggregate presentation as Nonmajor Governmental Funds. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the Combining Financial Statements section of this report.

The City adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the governmental funds to demonstrate compliance with this budget.

Proprietary Funds

Proprietary funds are generally used to account for services for which the City charges customers, either outside customers or internal units or departments, of the City. Proprietary funds provide the same type of information as shown in the government-wide financial statements, only in more detail. The City maintains the following two types of proprietary funds:

- *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for the fiscal activities relating to utilities such as Gas, Water, and Wastewater, as well as Solid Waste disposal. The City also uses enterprise funds to account for Transit and Airport which are reported as non-major enterprise funds.

- *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its vehicle maintenance and self-insurance. These services have been allocated to *governmental activities* in the government-wide financial statements as they predominantly serve governmental functions.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Gas, Water, and Wastewater utilities funds, as well as Solid Waste funds, which are considered major funds of the City. Data from the non-major enterprise funds, as well as all the internal service funds, are combined into a single, aggregate presentation in the proprietary fund financial statements. Individual fund data for the non-major enterprise funds and the internal service funds are provided in the form of *combining statements,* in the Combining Financial Statements section of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the primary government. Fiduciary funds are *not* reflected in the government-wide financial statement as the resources of those funds are *not* available to support the City's programs and operations. The Statement of Fiduciary Assets and Liabilities for the custodial funds is presented in the basic financial statements section of this report.

Notes to the financial statements

The Notes provide additional information that is essential to acquire a full understanding and fair presentation of the data provided in both the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and the accompanying notes, this report also presents the required supplementary information of the City's governmental and proprietary

funds: general, debt service, revenue, capital project, enterprise, and internal service funds. The schedule of pension and other post-employment benefits (OPEB) contributions, schedule of proportionate share of net pension and net OPEB liability, and the notes to required supplementary information related to pension and OPEB activity are presented as required supplementary information. Additional information can be found in the notes to the basic financial statements. Budgetary comparison schedules have been provided which demonstrate budgetary compliance.

Combining Statements

The combining statements of nonmajor governmental funds, nonmajor enterprise funds, internal service funds, and fiduciary funds are presented immediately following the notes to the financial statements.

Statistics

The statistical section provides statistical data on financial trends, revenue and debt capacity, demographic and economic data, and operating information.

Government-wide Financial Analysis

Net position, over time, may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities by $662.8 million at the close of the most recent fiscal year.

Net Position (in 000's)

Ninety-two percent of the City's net position is investment in capital assets (i.e., land, land improvements, buildings, equipment, utility infrastructure), net of any related outstanding debt used to acquire those assets. The city uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Twenty-six percent of the City's net position is resources that are subject to external restrictions on how they may be used. This amount decreased by one percent from 2022 due to a decrease in COVID grant funding and unspent debt proceeds. Restricted net position in the amount of $171.9 million represents resources that are subject to external restrictions on how they may be used. Unrestricted net position was affected by the implementation of GASB 68, GASB 75, and GASB 87, which affected available balances creating negative unrestricted net position.

	Governmental activities			Business-type activities			Total		
	FY23	FY22	FY21	FY23	FY22	FY21	FY23	FY22	FY21
Assets:									
Current and other assets	321,880	297,060	314,370	65,932	75,976	87,862	387,812	373,037	402,232
Capital assets	501,268	458,514	420,883	328,691	316,718	314,930	829,959	775,231	735,813
Total assets	823,148	755,574	735,253	394,623	392,694	402,792	1,217,771	1,148,268	1,138,045
Deferred outflows of resources	33,487	21,171	50,228	8,661	10,236	15,903	42,148	31,408	66,131
Total assets and deferred outflows of resources	**856,635**	**776,745**	**785,481**	**403,284**	**402,930**	**418,695**	**1,259,919**	**1,179,676**	**1,204,176**
Liabilities:									
Current and other liabilities	66,778	64,544	30,658	18,912	18,113	11,134	85,690	82,658	41,792
Long-term liabilities	339,941	288,715	383,302	129,292	122,691	150,467	469,233	411,406	533,769
Total liabilities	406,719	353,259	413,960	148,204	140,804	161,601	554,923	494,063	575,561
Deferred inflows of resources	33,830	60,911	23,152	8,322	12,259	5,793	42,152	73,170	28,945
Net position:									
Net invested in capital assets	369,649	329,102	262,806	238,351	215,580	207,460	608,000	544,682	470,266
Restricted net position	161,450	148,531	191,291	10,411	16,974	24,718	171,861	165,505	216,009
Unrestricted net position	(115,013)	(115,057)	(105,728)	(2,004)	17,313	19,122	(117,017)	(97,744)	(86,606)
Total net position	**416,086**	**362,575**	**348,369**	**246,758**	**249,867**	**251,301**	**662,844**	**612,442**	**599,670**
Total liabilities, deferred Inflows of resources and net position	**856,635**	**776,745**	**785,481**	**403,284**	**402,930**	**418,695**	**1,259,919**	**1,179,676**	**1,204,176**

Changes in net position during 2023 and comparative amounts for 2022 and 2021 were:

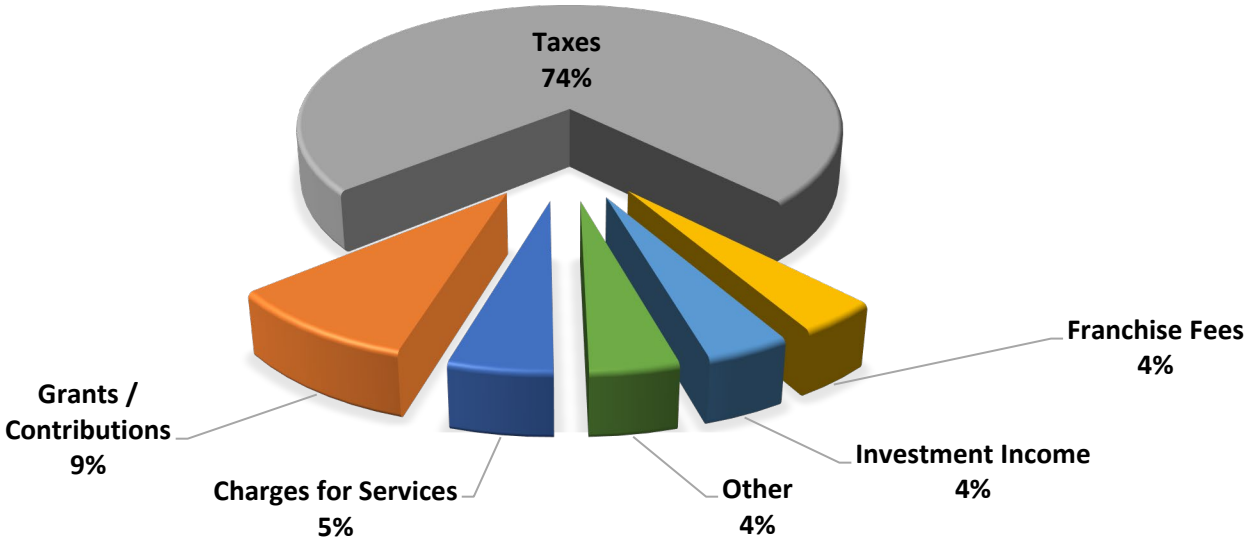
Summary of Changes in Position (in 000's)

	Governmental Activities			Business - Type Activities			Total		
	FY23	FY22	FY21	FY23	FY22	FY21	FY23	FY22	FY21
Revenues:									
Program Revenues:									
Charges for services	10,696	10,688	11,454	97,248	90,523	87,328	107,944	101,211	98,782
Operating grants and contributions	13,121	11,579	19,627	7,646	3,941	7,355	20,767	15,520	26,982
Capital grants and contributions	7,176	1,092	1,702	6,657	87	233	13,833	1,180	1,935
General Revenue:									
Taxes-GRT and property	158,520	148,470	129,763	-	-	-	158,520	148,470	129,763
Franchise fees/lodgers tax	8,416	7,060	1,943	-	-	-	8,416	7,060	1,943
Investment income	8,628	(8,876)	11,939	1,124	(381)	222	9,752	(9,257)	12,161
Other	9,767	12,143	15,749	473	238	-	10,240	12,380	15,749
Capital asset contribution	(644)	18	20	5,332	230	21,585	4,688	247	21,605
Total revenues	215,680	182,174	192,197	118,480	94,638	116,723	334,160	276,812	308,920
Expenses:									
General Government	28,401	41,076	29,981	-	-	-	28,401	41,076	29,981
Police	32,960	27,781	24,394	-	-	-	32,960	27,781	24,394
Fire	19,867	21,730	19,022	-	-	-	19,867	21,730	19,022
Community Development	8,506	4,565	7,813	-	-	-	8,506	4,565	7,813
Quality of Life	10,848	10,147	9,080	-	-	-	10,848	10,147	9,080
Economic Develoment	8,018	10,811	10,045	-	-	-	8,018	10,811	10,045
Public Works	31,983	30,347	28,015	-	-	-	31,983	30,347	28,015
Transportation	-	-	-	-	-	-	-	-	-
Parks and Recreation	14,980	12,948	10,371	-	-	-	14,980	12,948	10,371
Gas	-	-	-	41,403	33,912	29,683	41,403	33,912	29,683
Water	-	-	-	25,171	21,016	20,786	25,171	21,016	20,786
Wastewater	-	-	-	21,407	17,970	16,543	21,407	17,970	16,543
Solid waste	-	-	-	20,544	18,417	13,881	20,544	18,417	13,881
Transit/Other	56	52	51	15,169	8,937	7,527	15,225	8,989	7,578
Interest on long-term debt	4,438	3,947	4,014	-	-	-	4,438	3,947	4,014
Debt issuance costs	-	-	238	-	-	-	-	-	238
Total expenses	160,057	163,404	143,021	123,694	100,251	88,420	283,751	263,655	231,441
Increase in net position before transfers	55,623	18,770	49,175	(5,214)	(5,613)	28,304	50,409	13,157	77,479
Transfers	(2,112)	(4,229)	(36,839)	2,105	4,229	2,509	(7)	-	(34,330)
Change in Net Position	53,511	14,541	12,336	(3,109)	(1,384)	30,813	50,402	13,157	43,149
Net Position - beginning	362,575	348,369	336,033	249,867	251,301	220,488	612,442	599,670	556,521
Restatement	-	(335)	-	-	(49)	-	-	(384)	-
Net position - ending	**416,086**	**362,575**	**348,369**	**246,758**	**249,867**	**251,301**	**662,844**	**612,443**	**599,670**

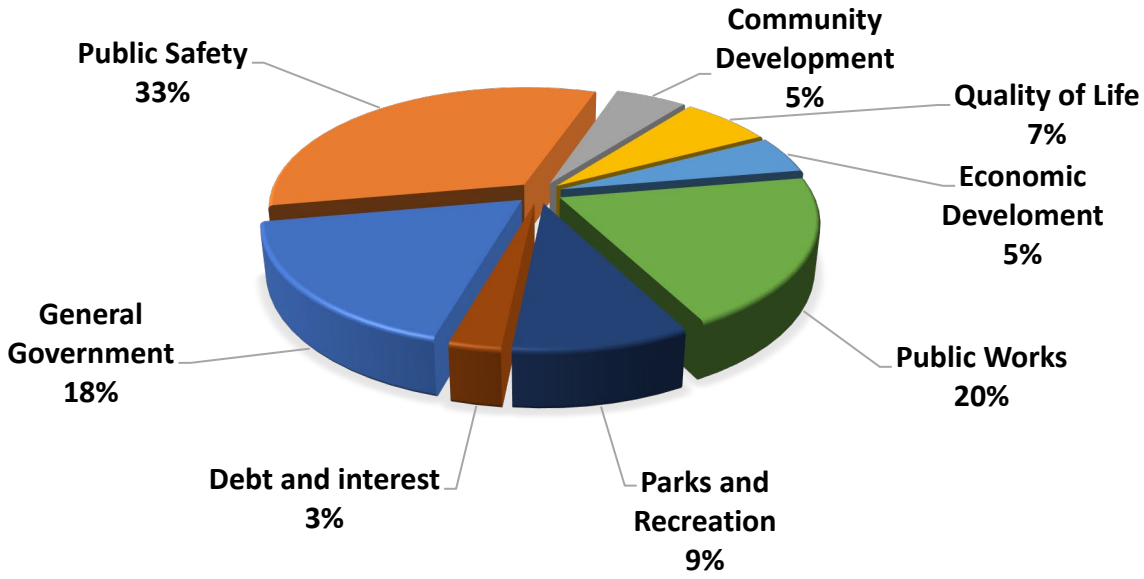
Governmental activities

Net position for governmental activities increased by $53.5 million (14.8%). Ending net position for fiscal year 2023 was $416.1 million compared to an ending balance of $362.6 million in fiscal year 2022. Gross receipts tax, property tax, lodgers tax, and other taxes increased from $158.8 million in fiscal year 2022 to $184.7 million in fiscal year 2023.

Governmental Revenues



Governmental Expenditures



The City's governmental activities expenses decreased from $163.4 million in fiscal year 2022 to $160.0 million in fiscal year 2023. Overall, the decrease was due to general government decrease of $12.7 million along with smaller decreases in fire of $1.9 million, and economic development of $2.8 million. These decreases were offset by increases in police of $5.2 million, community development of $3.9 million, parks and recreation of $2.0 million, public works of $1.6 million, quality of life of $701 thousand, debt service of $4 thousand and interest on long-term debt of $491 thousand. Total decrease in expenses from 2022 to 2023 was $3.3 million.

Key elements in the change of the City's governmental activities, revenues and expenditures are as follows:

- Gross receipts tax (GRT) and property tax revenue, which together account for approximately 74% of the City's governmental activities revenue, increased by $10.1 million, from $148.5 million to $158.5 million, from the prior year.

- Charges for services, which account for 5% of the City's governmental activities revenues, increased by $8 thousand, from $10.7 million to $10.7 million. This is primarily due to an increase in the public use of Park and Recreation facilities.

- Grants and contribution revenue, which accounts for 9% of the City's governmental activities revenues, increased by $7.6 million from $12.7 million in fiscal year 2022 to $20.3 million in fiscal year 2023. This increase was primarily due to an increase in funding received from the state for capital projects.

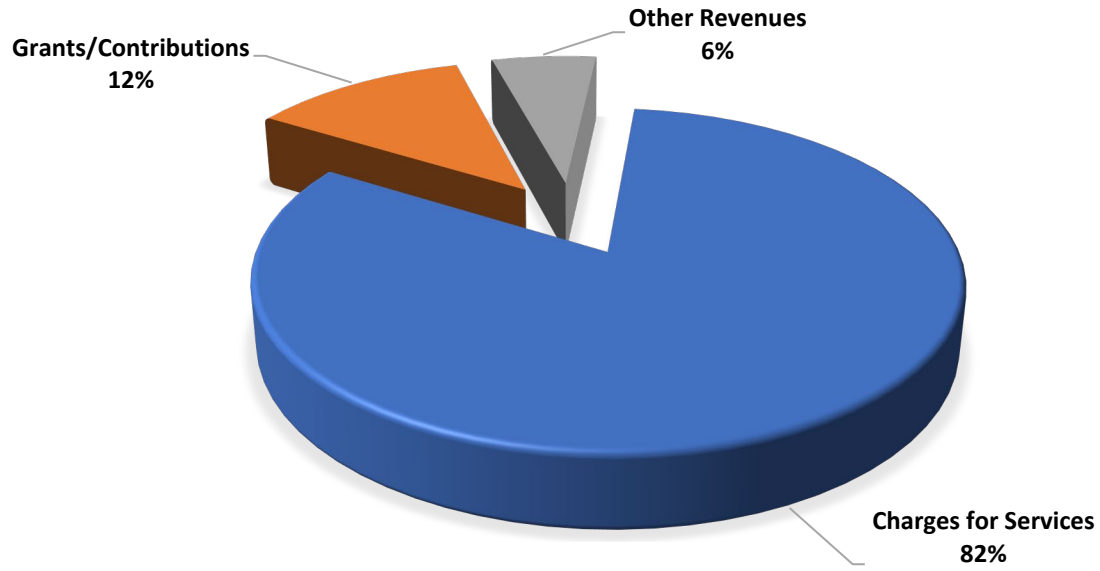
- Investment income, which accounts for approximately 4% of the City's governmental activities revenue, increased by $17.5 million, from $(8.9) million to $8.6 million, from prior year.

- Governmental activities expenditures decreased by $3.4 million from $163.4 million in fiscal year 2022 to $160.0 million in fiscal year 2023. *Total decrease in General Government expenses from 2022 to 2023 was $12.7 million.*

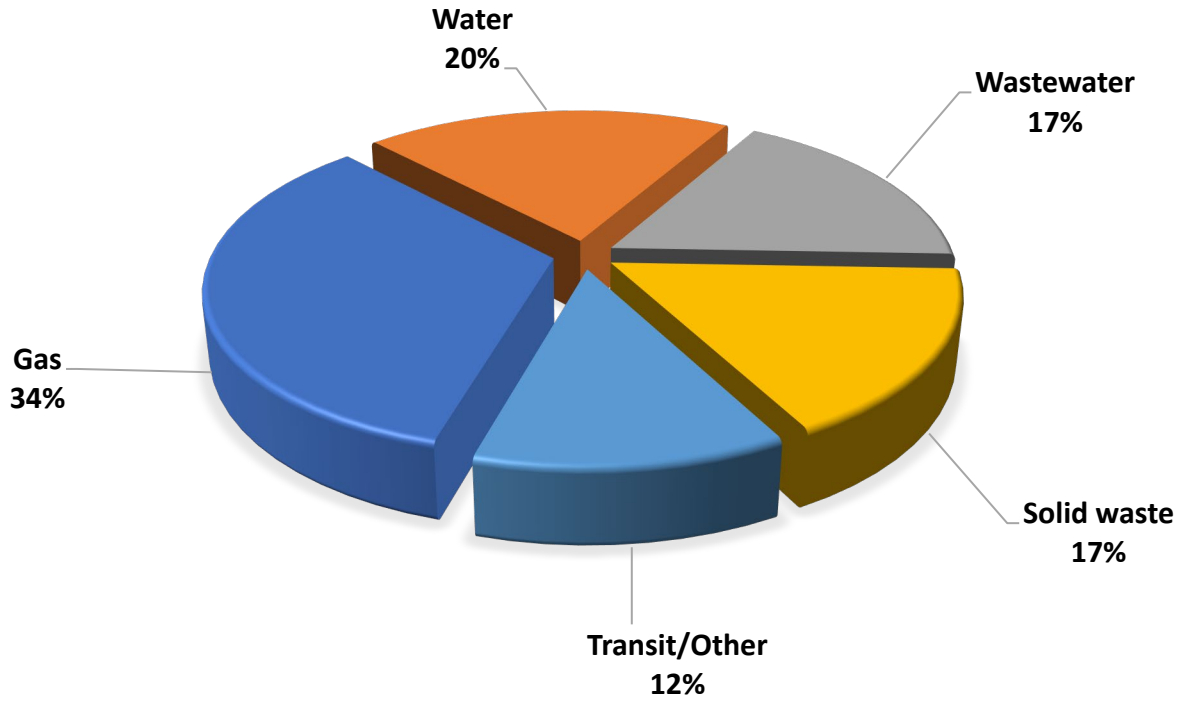
Business-type activities

For the City's business-type activities, the net position decreased by $3.1 million. Ending net position for fiscal year 2023 was $246.8 million compared to an ending balance of $249.9 million in fiscal year 2022. Total revenues increased by $23.8 million in fiscal year 2023 compared to $22.1 million decrease in fiscal year 2022.

Business-Type Revenues



Business-Type Expenses



Business-type activities

Total expenses increased by $23.4 million compared to fiscal year 2022 expenses. The changes were due to a Gas increase of $7.5 million, Water increase of $4.2 million, Wastewater increase of $3.4 million, Solid Waste increase of $2.1 million, Transit, Airport and Other enterprise funds increased by $6.2 million.

Key factors for the changes in the business-type activities revenues and expenses are as follows:

- Charges for services, which accounts for 82% of the City's business-type activities revenues, increased by $6.7 million, from $90.5 million to $97.2 million.

- Operating/Capital grants and contributions, which accounts for 12% of the City's business-type activities revenues, increased by $10.3 million, from $4.0 million in fiscal year 2022 to $14.3 million in fiscal year 2023.

- Investment income increased by $1.5 million, from $(381) thousand in fiscal year 2022 to $1.1 million in fiscal year 2023.

- Capital asset contributions, which accounts for 4.5% of the City's business-type activities revenues, increased by $5.1 million, from $230 thousand to $5.3 million, from prior year.

- Business-type expenses increased by $23.4 million from $100.3 million in fiscal year 2022 to $123.7 million in fiscal year 2023.

Financial Analysis of the City's Funds

Governmental funds

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. This information is useful in assessing the City's financing requirements. Non-financial assets such as governmental buildings, roads, drainage ways and long-term liabilities, such as payables or long-term liabilities that will not be paid with current assets, are excluded. Such information is useful in assessing the City's financing requirements. In particular, the *Unassigned Fund Balance* may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year. At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $239.7 million, an increase of $24.1 million in comparison with $215.6 million from the prior year.

The General Fund, Telshor Facility, Special Revenue Grants, and Debt Service funds are reported as major governmental funds. At the end of fiscal year 2023, the City's major governmental funds reported combined ending fund balances of $131.7 million, an increase of $24.7 million from the prior year due to a decrease in transfers out.

The fund balance of the General Fund is reported in the five categories defined by GASB 54. The *non-spendable* fund balance of $1.7 million is for inventories. The *restricted* fund balance of $3.6 million is for grants for general government, economic development, public safety programs, housing and community development, parks and recreation, public works, and quality of life programs. The *committed* fund balance of $28.2 million is for transfers for debt service, public safety, public works, transportation, quality of life, and economic development. The *assigned* fund balance of $2.3 million is for economic development and the acquisition of new vehicles. The *unassigned* fund balance is $44.0 million. The total fund balance in the General Fund is $79.8 million.

Fund balances of other major governmental funds are committed and restricted. The Telshor Facility fund has $38.6 million restricted for health-related programs, an increase of $4.8 million primarily due an increase in investment income. The fund balance in Debt Service of $13.3 million is restricted for debt service funds. All other governmental funds are combined and reported as non-major governmental funds. Non-major governmental funds have a restricted fund balance of $106.5 million for economic development, public safety programs, housing and community development, parks and recreation, public works, and debt service. The committed fund balance of $1.5 million is for health-related programs. The unassigned fund balance is $(12.4) thousand.

General Fund

The General Fund is the chief operating fund of the City. At the end of fiscal year 2023 the unassigned fund balance was $44.0 million of that, $23.9 million represents the amount required by state and local policy to be held in reserve in the General Fund. The fund balance increased $17.5 million during the current fiscal year with revenues coming in higher than expenditures by $33.9 million, which was offset by net transfers out of $16.4 million. In fiscal year 2023, transfers out decreased by $4.4 million compared to fiscal year 2022. Total revenues increased by $8.7 million due mostly to a $9.5 million increase in local taxes and an $869 thousand decrease in all other revenue sources. Total expenditures of $126.7 million represents an increase of $11.6 million from the previous year. Increases in expenditures were seen in most programs. Expenditure increases were as follows from highest to lowest; Capital Outlay $12.3 million, Police $2.8 million, Fire $2.1 million, Parks and Recreation $2.0 million, Quality of Life $767 thousand, Public Works $485 thousand, and an increase in Community Development of $438 thousand. Expenditure decreases were as follows; General Government $(1.7) million and Economic Development $(100) thousand. Please refer to the General Fund budgetary highlights for a budgetary analysis.

Telshor Fund

The purpose of this fund is to account for the receipt of proceeds from a lease of Memorial Medical Center. Funds must be used for health care services in the city. The lease with Memorial Medical Center, Inc. (MMCI) was approved by Ordinance 1655 in 1998.

On October 18, 2004, City Council adopted Resolution No. 05-128; restricting the use of the lease proceeds to fund health-related programs and health-related capital projects, the proceeds of such lease are reported in a special revenue fund (Telshor Facility Fund). The net proceeds for the city were $26,083,373.

City Council placed a moratorium on spending from the fund on October 15, 2007, per Resolution No. 08-112. Per City Council request, the resolution defined health-related public services so that the Telshor Facility Fund will be able to meet various health and human service needs. Health-related public services support the continued physical, mental, developmental, emotional and social well-being, safety, and housing needs of City of Las Cruces residents; and to improve the lives of sick, indigent, or low-income people of the City of Las Cruces.

On March 13, 2019, the city received $4,199,501 as final distribution from the escrow funds. The total corpus of the fund was $30,282,874.

Every allocation from the Telshor fund is approved by City Council. Some examples of what has been allocated and types of allocations are as follows:

FY23 Allocations:

Program	**Amount**
Fire - MIH/CIT & Explorer Program	$ 1,727,836
Transit - (7) Electric Bus Match	870,618
Health Complex Feasibility Study	200,000
Lift Up Las Cruces	278,590
Police Athletic League (PAL)	104,068
Total	**$ 3,181,112**

Council allocated annually $300,000 for FY09 – FY18; $400,000 for FY19 – FY22; $600,000 for FY23 - FY26; to fund health-related public services.

Long-term debt

The debt service fund is used to accumulate resources for the repayment of the City's Governmental Revenue Bonds, GO Bonds and Notes Payable. The governmental revenue bonds and notes payable are primarily pledged with gross receipts tax distributions. Revenue bonds that are from direct borrowings and most notes payable are issued to the New Mexico Finance Authority.

GO bonds are backed by the full faith and credit of the City and may be used to finance any capital improvement approved by the voters. GO bonds may be redeemed by any regular City funding, but by policy, are generally redeemed by property taxes paid to the City. Fund balance in the City's General Obligation Bond Debt Service Fund increased slightly to $8.5 million. Property tax revenues dedicated to the repayment of GO Bonds increased by $1.4 million from $17.7 million in fiscal year 2022 to $19.1 million in fiscal year 2023.

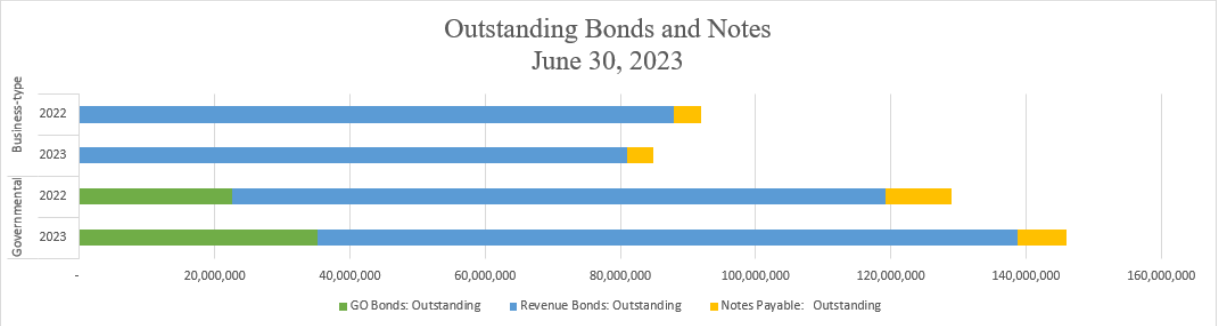
Business-type revenue bonds and notes payable are accounted for in their own funds and are pledged with the Joint Utilities net system revenues which are adjusted by net operating revenues or losses of the gas, water and wastewater utilities.

At the end of fiscal year 2023, the City had total long-term liabilities outstanding of $290.7 million, with a net increase of $17.8 million over the prior year.

Outstanding Bonds and Notes as of June 30, 2023

	Governmental		
	2023	2022	Change
GO Bonds: Outstanding	35,215,000	22,510,000	12,705,000
Revenue Bonds: Outstanding	103,540,000	96,715,000	6,825,000
Notes Payable: Outstanding	7,152,514	9,699,449	(2,546,935)
Total Outstanding	**145,907,514**	**128,924,449**	**16,983,065**

	Business-type		
	2023	2022	Change
GO Bonds: Outstanding	-	-	-
Revenue Bonds: Outstanding	81,005,000	87,870,000	(6,865,000)
Notes Payable: Outstanding	3,890,000	4,125,000	(235,000)
Total Outstanding	**84,895,000**	**91,995,000**	**(7,100,000)**



Additional information on the City's debt can be found in Note 7.

Capital Project Fund – This fund is used to accumulate resources for the acquisition of capital. Capital is defined as tangible property with a life beyond a one-year budget cycle. Land, infrastructure, equipment, buildings, as well as the services required to build or install these assets, may be classified as capital. The Capital Project Fund is primarily funded by bond proceeds, but recurring and non-recurring revenue may be used. Major capital improvements for the City are funded primarily with general obligation and enterprise fund revenue bonds. In many cases, these bond funds are matched with federal and/or state contributions and private assessments. Total Net position for the fund for fiscal year 2023 was approximately $77 million.

Enterprise Funds – The City's enterprise funds provide the same type of information presented in the government-wide financial statements business-type activities, but in more detail. Unrestricted net position was previously affected by the implementation of the pension and OPEB standards. At the end of fiscal year 2023, the unrestricted net position is as follows: Gas, Water, Wastewater, Solid Waste and Nonmajor Enterprise Funds, totaling approximately negative $2 million.

Internal Service Funds – Internal service funds are used to account for certain governmental activities and had an unrestricted net position of approximately negative $2.2 million in fiscal year 2023.

Fiduciary Funds –The City's custodial fund is used by the City to account for funds held in trust for third parties. The funds held by the City in a fiduciary capacity include, Mesilla Valley Regional Dispatch Authority, Metro Narcotics Agency, Branigan Estate (proceeds of sales of assets are used to purchase books for the library), Gifts and Memorials, Veteran's Memorial Wall, Animal Service Center of the Mesilla Valley, and High Intensity Drug Trafficking Area.

Budgetary Highlights – The original fiscal year 2023 adopted budget totals $515.5 million after interfund eliminations. This consists of approximately $137.7 million from General Funds, $27.7 million from Special Revenue Funds, $21.1 million from Debt Services Funds, $113.1 million from Capital Funds, $170.9 million from Enterprise Funds, $18.4 million from Internal Service Funds, $12.4 million from custodial funds, and $14.2 million from South Central Solid Waste Authority. The City increased its overall annual budget by 3.1% from fiscal year 2022 to fiscal year 2023.

The fiscal year 2023 general fund revenues are $122.9 million with expenditures at $130.1 million and $9.7 million in transfers.

Capital Assets and Debt Administration

Capital Assets – The City's capital assets of governmental and business-type activities as of June 30, 2023, total $830 million, net of accumulated depreciation. The increase in capital assets in the current fiscal year was $54.8 Million or 6.6%. Additional information pertaining to capital assets can be found in the notes to the financial statements in Note 4. Capital assets are summarized as follows (in millions):

Capital Assets	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land & Land Rights	$ 31.9	$ 31.5	$ 15.4	$ 15.4	$ 47.3	$ 46.9
Land Improvements	19.1	19.1	0.1	0.1	19.2	19.2
Prepaid Assets	4.0	-	-	-	4.0	-
Construction in Progress	44.3	46.3	11.8	1.7	56.1	48.0
Buildings	133.5	106.5	7.5	7.8	141.0	114.3
Airport Runways	0.6	0.3	18.2	19.1	18.8	19.4
Infrastructure	4.1	3.8	-	-	4.1	3.8
Park Improvements	20.0	19.5	-	-	20.0	19.5
Land Improvement Remediation	0.9	1.2	-	-	0.9	1.2
Distribution & Collection System	-	-	74.0	71.8	74.0	71.8
Utilities Transmission	-	-	189.8	191.2	189.8	191.2
Machinery & Equipment	12.8	14.2	11.2	9.0	24.0	23.2
Roads Network	185.2	179.9	-	-	185.2	179.9
Flood Control Network	31.0	28.7	-	-	31.0	28.7
Leases right to use	13.3	7.4	0.6	0.6	13.9	8.0
SBITA	0.6	-	-	-	0.6	-
Total	$ 501.3	$ 458.5	$ 328.7	$ 316.7	$ 830.0	$ 775.2

Governmental activities - In fiscal year 2023, capital assets increased by $42.8 million after the recording of depreciation. The change was due to an increase in land and land rights of $400 thousand, a decrease in construction-in-progress of $2 million, an increase in buildings of $27 million, an increase in airport runways of $241 thousand, an increase in infrastructure of $243 thousand, an increase in park improvements of $482 thousand, a decrease in land improvement remediation of $294 thousand, a decrease in machinery and equipment of $1.3 million, an increase in road networks of $5.3 million, an increase in flood control network of $2.3 million, and an increase in leases right to use of $5.9 million.

Subscription based information technology arrangements or SBITAs are a result of the implementation of Governmental Accounting Standards Board (GASB) Statement No. 96 - SBITA. The capitalization of these subscriptions resulted in an increase in the governmental capital assets of $600 thousand.

The large increase in buildings was due to the completion of Fire station 3, and the Community competition pool.

Business-type activities - In fiscal year 2023, capital assets increased by $12 million after the recording of depreciation. The change was due an increase in construction in progress of $10.1 million, a decrease in buildings of $291 thousand, a decrease in airport runways of $878 thousand, an increase in distribution and collection systems of $2.2 million, a decrease in utilities transmission of $1.4 million and an increase in machinery and equipment of $2.2 million.

The large increase in construction in progress was due to the construction of the new transit maintenance facility, SCADA server upgrades, University Avenue water line project, Jacob hands wastewater UV disinfection system, and the Birttaney estate sewer extension.

Additional information on the City's capital assets can be found in Note 4.

Debt Administration - At the end of the fiscal year 2023, the City's governmental activities had a total of $194.8 million in long-term obligations. Total bonded debt is $158.3 million of which $16.8 million is due or payable within the next fiscal year. Net pension liability decreased from $102.5 million in fiscal year 2022 to $49.6 million in fiscal year 2023. The net OPEB obligation decreased from $39.3 million in fiscal year 2022 to $29.7 million in fiscal year 2023. The remaining debt is for leases payable, pollution remediation, claims and judgements, and compensated absences.

The City's business-type activities had long-term obligations of $96.0 million, of which $8.6 million is due or payable within the next fiscal year. Net pension liability increased from $17.1 million in fiscal year 2022 to $34.9 million in fiscal year 2023. The net OPEB obligation decreased from $10.0 million in fiscal year 2022 to $6.9 million in fiscal year 2023. Additional information related to debt can be found in Note 7 in the notes to the financial statements.

The Constitution of the State of New Mexico limits the amount of general-purpose general obligation bonds that may be issued by a municipality to four percent of the taxable valuation of property located within the City limits. On June 30, 2023, assessed valuation is $2,948,746,458 for a maximum bonding capacity of $117,949,858. Total general obligation debt outstanding at year end was $35,215,000 with remaining debt capacity of $82,734,858.

Economic Outlook

With robust job gains and a low unemployment rate, the labor market in FY2023 Q1 and Q2 in the City of Las Cruces remains strong.

Following the pandemic shutdowns, the employment level in the City of Las Cruces began to recover. By FY2023-Q2 the mean employment level for the quarter had reached 46,754 (NSA) which is about 262 additional workers as compared to pre-pandemic levels seen in FY2020-Q2. Furthermore, the unemployment rate reached some of the lowest levels since 2008.

Although the city experienced one of the highest unemployment rates in recent years in July 2020 (10.6% NSA), after the pandemic closures, the unemployment rate has been trending lower ever since. The average unemployment rate (QoQ) for the first and second quarters in FY2023 were 4% and 3.6%, respectively. That is a 1pp and 1.6pp drop as compared to FY2020, Q1 and Q2.

Regarding revenue, (FY2023) GRT continued to follow an upward trend and cannabis excise tax inched a little lower. GRT rose 11.6% in FY2023-Q1 and 5.7% in FY2023-Q2 as compared to same period the previous year. This translates in an additional $3.3M and $1.5M. The GRT for first quarters in FY2023 was stronger than expected. On the other hand, the cannabis excise tax drifted a little lower. With a total excise tax of $220K, FY2022-Q4 remains the uppermost quarter, followed by FY2023-Q1 ($207K) and FY2023-Q2 ($189.6K). If the current trend continues, cannabis excise tax for FY2023 could reach about $790K. A similar trend is projected to continue in FY2024.

FY2023 was also characterized by high inflation, and while CPI started to trend down after reaching a 40-year high in June 2022, prices remain high. Rising prices prompted the Federal Open Market Committee to raise the feds funds rate (currently at 4.5% to 4.75%), and anticipated ongoing increases until inflation is subdued. Changes in the feds funds rate can impact other interest rates and therefore spending and employment. All things being equal, FY2024 is expected to track similar to FY2023.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Comptroller
City of Las Cruces
PO Box 20000
Las Cruces, NM 88004

Basic Financial Statements

CITY OF LAS CRUCES, NEW MEXICO

City of Las Cruces

Statement of Net Position
June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	South Central Solid Waste Authority
Assets				
Cash and investments	$ 79,956,690	$ 37,456,857	$ 117,413,547	$ 3,453,634
Receivables, net	26,778,431	10,521,670	37,300,101	688,552
Current portion of leases receivable	215,015	22,210	237,225	-
Current portion of leases interest receivabl	-	1,483	1,483	-
Due from other governmental units	31,000,939	4,394,035	35,394,974	-
Due from other funds	2,654,528	(2,654,528)	-	-
Due from South Central Solid Waste	519,170	-	519,170	-
Inventory	2,368,355	4,335,525	6,703,880	-
Notes receivable	-	1,227,694	1,227,694	-
Restricted cash and investments	176,544,311	10,410,868	186,955,179	5,953,672
Leases receivable	1,842,046	216,517	2,058,563	-
Capital assets:				
Land and construction in progress	99,337,723	27,274,336	126,612,059	853,452
Right to use leased assets, net of amortization	13,261,973	645,624	13,907,597	1,640,282
SBITA, net of amortization	609,478	-	609,478	-
Other capital assets, net of depreciation	388,059,101	300,770,944	688,830,045	19,103,042
Total capital assets	501,268,275	328,690,904	829,959,179	21,596,776
Total assets	823,147,760	394,623,235	1,217,770,995	31,692,634
Deferred outflow of resources				
Defered charges from refundings	-	342,651	342,651	-
Deferred outflows related to pensions	23,473,700	5,767,463	29,241,163	1,001,453
Deferred outflows related to OPEB	10,013,224	2,550,658	12,563,882	467,396
Total deferred outflows of resources	33,486,924	8,660,772	42,147,696	1,468,849

(continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Net Position
June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	South Central Solid Waste Authority
Liabilities				
Accounts payable and accrued liabilities	13,227,731	6,386,500	19,614,231	904,589
Customer deposits	-	531,527	531,527	-
Unearned revenue	31,572,562	3,391,485	34,964,047	-
Noncurrent liabilities due within one year:				
Long term debt due within one year	21,125,197	8,530,214	29,655,411	661,956
Leases & SBITA liabilities due within one year	852,293	72,666	924,959	375,830
Noncurrent liabilities due in more than one year:				
Net pension liability	139,735,143	34,967,708	174,702,851	5,591,119
Net OPEB liability	27,364,227	6,970,460	34,334,687	1,277,306
Due in more than one year	159,269,949	86,786,830	246,056,779	14,579,286
Leases & SBITA liabilities greater than one year	13,571,695	567,010	14,138,705	-
Total liabilities	406,718,797	148,204,400	554,923,197	23,390,086
Deferred inflows of resources				
Deferred inflows related to pensions	4,555,078	1,139,874	5,694,952	182,259
Deferred inflows related to OPEB	27,264,213	6,944,985	34,209,198	1,272,637
Deferred inflows related to leases	2,010,906	237,034	2,247,940	-
Total deferred inflows of resources	33,830,197	8,321,893	42,152,090	1,454,896
Net Position				
Net investment in capital assets	369,649,064	238,351,034	608,000,098	9,767,817
Restricted for:			-	
Public safety programs	2,152,058	-	2,152,058	-
Housing and community development	2,117,650	-	2,117,650	-
Debt service	14,009,288	4,999,479	19,008,767	-
Capital projects	-	4,879,862	4,879,862	-
Public works	79,573,494	-	79,573,494	5,953,672
Health-related programs	38,578,570	-	38,578,570	-
Economic development	15,327,163	-	15,327,163	-
Parks and recreation	8,527,397	-	8,527,397	-
Quality of life	1,164,454	-	1,164,454	-
Customer deposits	-	531,527	531,527	-
Unrestricted (deficit)	(115,013,448)	(2,004,188)	(117,017,636)	(7,404,988)
Total net position	$ 416,085,690	$ 246,757,714	$ 662,843,404	$ 8,316,501

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government				
Governmental activities				
General government	$ 28,401,101	$ 6,214,619	$ 1,896,475	$ 1,700,240
Police	32,959,540	439,110	5,729,684	160,000
Fire	19,866,739	-	942,586	-
Community development	8,505,709	3,119,407	2,219,018	-
Quality of life	10,848,225	27,646	1,452,027	51,754
Economic development	8,018,293	57,817	657,254	86,926
Public works	31,983,478	348,197	-	4,781,740
Debt Service	55,768	-	-	-
Parks and recreation	14,980,367	488,917	223,938	395,734
Interest on long-term debt	4,438,299	-	-	-
Total governmental activities	160,057,519	10,695,713	13,120,982	7,176,394
Business-type activities				
Gas	41,402,559	39,342,102	-	-
Water	25,171,274	22,203,403	-	-
Wastewater	21,407,196	17,288,814	-	84,971
Solid waste	20,544,092	18,249,650	-	-
Transit/other	15,168,714	164,437	7,645,746	6,572,315
Total business-type activities	123,693,835	97,248,406	7,645,746	6,657,286
Total primary government	$ 283,751,354	$ 107,944,119	$ 20,766,728	$ 13,833,680
Component unit				
South Central Solid Waste Authority	16,320,325	18,128,969	-	-
Total component unit	$ 16,320,325	$ 18,128,969	$ -	$ -
		General revenues		
		Taxes:		
		Gross receipts		
		Property		
		Lodgers taxes		
		Other		
		Investment income		
		Other		
		Donated assets		
		Gain (loss) on disposition of capital assets		
		Transfers		
		Total general revenues and transfers		
		Change in net position		
		Net position, beginning of year		
		Net position, end of year		

The accompnaying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Activities
For the Year Ended June 30, 2023

Net Revenue (Expense) and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	South Central Solid Waste Authority
$ (18,589,767)	$ -	$ (18,589,767)	$ -
(26,630,746)	-	(26,630,746)	-
(18,924,153)	-	(18,924,153)	-
(3,167,284)	-	(3,167,284)	-
(9,316,798)		(9,316,798)	-
(7,216,296)	-	(7,216,296)	-
(26,853,541)	-	(26,853,541)	-
(55,768)		(55,768)	-
(13,871,778)	-	(13,871,778)	-
(4,438,299)	-	(4,438,299)	-
(129,064,430)	-	(129,064,430)	-
-	(2,060,457)	(2,060,457)	-
-	(2,967,871)	(2,967,871)	-
-	(4,033,411)	(4,033,411)	-
-	(2,294,442)	(2,294,442)	-
-	(786,216)	(786,216)	-
-	(12,142,397)	(12,142,397)	-
(129,064,430)	(12,142,397)	(141,206,827)	-
-	-	-	1,808,644
(129,064,430)	(12,142,397)	(141,206,827)	1,808,644
134,129,535	-	134,129,535	-
24,390,166	-	24,390,166	-
2,808,640	-	2,808,640	-
5,607,367	-	5,607,367	-
8,628,055	1,124,221	9,752,276	195,796
9,766,760	-	9,766,760	-
-	5,331,505	5,331,505	-
(643,729)	472,101	(171,628)	29,453
(2,111,840)	2,105,010	(6,830)	-
182,574,954	9,032,837	191,607,791	225,249
53,510,524	(3,109,560)	50,400,964	2,033,893
362,575,166	249,867,274	612,442,440	6,282,608
$ 416,085,690	$ 246,757,714	$ 662,843,402	$ 8,316,501

The accompnaying notes are an integral part of these financial statements.

City of Las Cruces

Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Debt Service	Telshor Facility	Special Revenue Grants	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Pooled cash and investments	$ 57,594,669	$ -	$ -	$ -	$ 8,915,711	$ 66,510,380
Restricted cash and investments	-	12,888,273	38,568,855	24,639,304	100,447,879	176,544,311
Receivables, net	564,064	13,789,188	9,715	84,589	12,330,875	26,778,431
Due from other funds	5,217,586	-	-	-	-	5,217,586
Due from other governmental units	22,970,020	-	1,049,074	928,900	6,052,945	31,000,939
Leases receivable	2,057,061	-	-	-		2,057,061
Inventories	1,725,999	-	-	-	-	1,725,999
Total assets	90,129,399	26,677,461	39,627,644	25,652,793	127,747,410	309,834,707
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities						
Accounts and contracts payable	3,649,480	-	-	922,488	3,704,153	8,276,121
Due to other funds	-	-	-	-	2,563,058	2,563,058
Accrued liabilities	3,922,640	-	-	86,447	127,655	4,136,742
Unearned revenue	32,218	623,630	1,049,074	24,643,858	5,223,782	31,572,562
Total liabilities	7,604,338	623,630	1,049,074	25,652,793	11,618,648	46,548,483
Deferred inflows of resources:						
Special assessment receipts	-	-	-	-	7,860,562	7,860,562
Deferred inflows related to leases	2,010,906	-	-	-	-	2,010,906
Unavailable revenue	726,674	12,723,918	-	-	288,839	13,739,431
Total deferred inflows of resources	2,737,580	12,723,918	-	-	8,149,401	23,610,899
Total liabilities and deferred inflows of resources	10,341,918	13,347,548	1,049,074	25,652,793	19,768,049	70,159,382

(continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Debt Service	Telshor Facility	Special Revenue Grants	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances						
Nonspendable:						
Inventories	1,725,999	-	-	-	-	1,725,999
Restricted for:			-			
General Government	492,000	-	-	-	-	492,000
Economic development	747,362	-	-	-	14,579,801	15,327,163
Public safety programs	545,893	-	-	-	1,606,165	2,152,058
Housing and community development	65,452	-	-	-	2,052,198	2,117,650
Parks and recreation	759,472	-	-	-	7,767,925	8,527,397
Public works	21,331	-	-	-	79,552,163	79,573,494
Quality of life	940,779	-	-	-	223,675	1,164,454
Debt service	-	13,329,913	-	-	679,375	14,009,288
Health related programs	-	-	38,578,570	-	-	38,578,570
Committed for:						
Health related programs	-	-	-	-	1,530,461	1,530,461
Debt service	10,463,205	-	-	-	-	10,463,205
Public safety programs	3,733,193	-	-	-	-	3,733,193
Public works	6,500,000	-	-	-	-	6,500,000
Transportation	3,991,355	-	-	-	-	3,991,355
Quality of Life	2,448,184	-	-	-	-	2,448,184
Economic development	1,013,000	-		-	-	1,013,000
Assigned to:						
Economic development	1,352,454	-	-	-	-	1,352,454
Vehicle acquisition	973,845	-	-	-	-	973,845
Unassigned (defecit)	44,013,957	-	-	-	(12,402)	44,001,555
Total fund balances	79,787,481	13,329,913	38,578,570	-	107,979,361	239,675,325
Total liabilities, deferred inflows of resources, and fund balances	$ 90,129,399	$ 26,677,461	$ 39,627,644	$ 25,652,793	$ 127,747,410	$ 309,834,707

City of Las Cruces

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
June 30, 2023

Total fund balances for governmental funds	$	239,675,325
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (excludes $46,142 that are reported in internal service funds)		501,222,133
Other assets are not available to pay for current-period expenditures and, therefore, are reported as unearned revenue in the funds		21,599,993
Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported in the funds (excludes $12,526,241 that are reported in internal service funds)		(182,292,893)
The amount due from South Central Solid Waste Authority is not vailable to pay current-period expenditures and is, therefore, not reported in the funds		519,170
Deferred outflow of pensions (excludes $392,841 of deferred outflows from pensions of internal service funds reported below)		23,080,859
Net pension liabilities are not reported in governmental funds but are reported on the statement of net pension (excludes $2,381,768 of net pension liabilities of internal service funds reported below)		(137,353,375)
Deferred inflows of pensions (excludes $77,640 of deferred inflows from pensions of internal service funds reported below)		(4,477,438)
Deferred outflow related to OPEB (excludes of $206,935 deferred outflows from OPEB of internal service funds reported below)		9,806,289
Net OPEB liabilities are not reported in governmental funds but are reported on the statement of net position (excludes $565,511 OPEB liabilities of internal service funds reported below)		(26,798,716)
Deferred inflows of OPEB (excludes $563,445 of deferred inflows from OPEB of internal service funds reported below)		(26,700,768)
Assets and liabilities of internal service funds are included in net position of governmental activities		(2,194,889)
Net position of governmental activities	$	416,085,690

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Debt Service	Telshor Facility	Special Revenue Grants	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Taxes						
Gross receipts	$ 129,706,540	$ -	$ -	$ -	$ 4,217,670	$ 133,924,210
Property	14,371,555	5,576,833	-	-	5,638,112	25,586,500
Lodgers	-	-	-	-	2,808,640	2,808,640
State-shared	1,498,241	-	-	-	4,109,126	5,607,367
Charges for services	1,447,576	-	-	-	109,101	1,556,677
Fees and fines	170,540	-	-	-	1,494,452	1,664,992
Investment income (loss)	1,337,383	415,352	4,977,714	-	1,897,606	8,628,055
Franchise fees	4,352,874	-	-	-	-	4,352,874
Licenses and permits	3,121,170	-	-	-	-	3,121,170
Intergovernmental						
Federal	-	-	-	3,363,517	4,509,014	7,872,531
State	-	-	-	7,054,520	5,370,324	12,424,844
Local	20,825	-	-	40,711	-	61,536
Other	4,534,147	2,286,439	92,821	193,377	2,753,441	9,860,225
Total revenues	160,560,851	8,278,624	5,070,535	10,652,125	32,907,486	217,469,621
Expenditures						
Current						
General government	24,696,257	-	-	76,052	1,235,280	26,007,589
Police	28,369,667	-	-	5,429,723	407,440	34,206,830
Fire	20,324,286	-	-	282,263	693,907	21,300,456
Community Development	4,655,037	-	-	1,038,554	2,780,928	8,474,519
Quality of Life	7,829,814	-	-	1,680,704	51,754	9,562,272
Economic Development	3,042,822	-	-	1,065,607	2,721,713	6,830,142
Public Works	13,055,476	-	-	16,105	3,936,540	17,008,121
Parks and recreation	14,665,324	-	-	287,650	4,810	14,957,784
Debt Service	-	55,768	-	-	-	55,768
Capital outlay	17,617,102	-	-	775,467	49,700,382	68,092,951
Debt service				-		
Principal	-	17,016,935	-	-	-	17,016,935
Interest and other charges	-	4,438,299	-	-	-	4,438,299
Debt issuance cost	-	-	-	-	-	-
Total expenditures	134,255,785	21,511,002	-	10,652,125	61,532,754	227,951,666
Revenues over (under) expenditures	26,305,066	(13,232,378)	5,070,535	-	(28,625,268)	(10,482,045)
Other financing sources (uses)						
Issuance of debt	7,567,358	-	-	-	34,000,000	41,567,358
Premium on issuance of debt	-	1,165,683	-	-	1,125,477	2,291,160
Sale of capital assets	-	-	-	-	10,000	10,000
Transfers in	10,398,847	14,545,459	1,999,111	-	8,836,539	35,779,956
Transfers out	(26,762,047)	-	(2,310,494)	-	(16,042,071)	(45,114,612)
Total other financing sources (uses)	(8,795,842)	15,711,142	(311,383)	-	27,929,945	34,533,862
Net change in fund balances	17,509,224	2,478,764	4,759,152	-	(695,323)	24,051,817
Fund balances, beginning of year	62,278,257	10,851,149	33,819,418	-	108,674,684	215,623,508
Fund balances, end of year	$ 79,787,481	$ 13,329,913	$ 38,578,570	$ -	$ 107,979,361	$ 239,675,325

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

Net change in fund balances—governmental funds	$	24,051,817
Total revenues and other financing sources in the governmental funds differ from total revenues for governmental activities in the statement of activities. The difference results primarily from the long-term economic focus of the statement of activities versus the current financial sources focus of the governmental funds. The main components of the difference are describe below:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of certain capital outlays is allocated over the estimated useful lives of the assets acquired and reported as depreciation expense. As a result, fund balance decreased by the amount of financial resources expended, whereas net position decreased by the amount of depreciation expense charged for the year:		
Capital outlay		68,092,951
Depreciation		(24,566,602)
Other capital asset adjustments		(653,729)
Proceeds from the issuance of long-term obligations provide current financial resources to governmental funds and increase long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the current year principal repayment reduces long-term liabilities in the statement of net position.		
Repayments of bonds and notes payable		17,016,935
Proceeds from bonds and notes payable		(43,858,518)
Additions to and amortization of premium/discount of bond and notes payable		(1,273,596)
The change in the liability for compensated absences affects expenses reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.		(184,787)
Revenues in the statement of activities that do not meet the "availability" criteria for revenue recognition and, therefore, are not reported as revenues in the funds.		(991,009)
Change in PERA liability affects expenses reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.		7,445,483
Change in OPEB liability affects expenses reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.		5,921,316
Principal payments by South Central Solid Waste to the City's debt service fund are reported as revenue in the debt service fund but reduce assets on the statement of net position.		(155,000)
Internal service funds are used by management to charge the costs of certain activities such as insurance and telecommunications to individual funds. The change in net position of internal service funds is reported within governmental activities.		2,665,263
Change in net position of governmental activities	$	53,510,524

The accompanyng notes are an integral part of these financial statements.

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	Actual	(Negative)	Actual
Revenues					
Local taxes					
Gross receipts	107,009,118	122,322,789	129,706,540	7,383,751	122,059,903
Property	13,490,917	13,490,917	14,371,555	880,638	13,330,826
Total local taxes	120,500,035	135,813,706	144,078,095	8,264,389	135,390,729
State-shared taxes	1,105,914	1,105,914	1,498,241	392,327	643,066
Charges for services	1,586,822	1,586,822	1,447,576	(139,246)	1,239,652
Fees and fines	347,550	347,550	170,540	(177,010)	234,400
Investment income	101,785	101,785	1,337,383	1,235,598	(704,725)
Franchise fees	3,971,546	3,971,546	4,352,874	381,328	4,281,498
Licenses and permits	2,432,747	2,432,747	3,121,170	688,423	3,356,634
Operating grants and contributions	-	-	20,825	20,825	15,568
Other	3,832,479	3,737,031	4,534,147	797,116	7,430,412
	13,378,843	13,283,395	16,482,756	3,199,361	16,496,505
Total revenues	133,878,878	149,097,101	160,560,851	11,463,750	151,887,234
Expenditures					
Current					
General government	32,809,491	34,889,717	24,696,257	10,193,460	26,428,977
Police	27,387,726	27,349,496	28,369,667	(1,020,171)	25,553,304
Fire	19,319,638	19,762,458	20,324,286	(561,828)	18,247,544
Community development	6,203,061	5,494,181	4,655,037	839,144	4,216,866
Quality of Life	8,066,681	8,203,681	7,829,814	373,867	7,061,968
Economic development	3,827,523	4,111,373	3,042,822	1,068,551	3,115,046
Public works	15,296,793	14,954,599	13,055,476	1,899,123	12,570,016
Parks and Recreation	15,773,754	15,947,323	14,665,324	1,281,999	12,636,023
Capital outlay	9,038,174	12,434,867	17,617,102	(5,182,235)	5,270,326
Total expenditures	137,722,841	143,147,695	134,255,785	8,891,910	115,100,070
Revenues over expenditures	(3,843,963)	5,949,406	26,305,066	20,355,660	36,787,164
Other Financing Sources (Uses)					
Issuance of debt	-	-	7,567,358	(7,567,358)	-
Sale of Capital assets	-	-	-	-	-
Transfers in	10,883,741	10,403,827	10,398,847	(4,980)	5,287,856
Transfers out	(28,604,090)	(32,276,090)	(26,762,047)	5,514,043	(31,178,295)
Total other financing sources (uses)	(17,720,349)	(21,872,263)	(8,795,842)	5,509,063	(25,890,439)
Net change in fund balance	(21,564,312)	(15,922,857)	17,509,224	25,864,723	10,896,725
Fund balance, beginning of year	62,278,257	62,278,257	62,278,257	12,695,417	51,381,532
Fund balance, end of year	$ 40,713,945	$ 46,355,400	$ 79,787,481	$ 38,560,140	$ 62,278,257

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Telshor Facility
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	Actual	(Negative)	Actual
Revenues					
Investment income (expense)	$ -	$ -	$ 4,977,714	$ 4,977,714	$ (7,190,543)
Other	-	-	92,821	92,821	89,941
Total revenues	-	-	5,070,535	5,070,535	(7,100,602)
Other Financing Sources (Uses)					
Transfers in	-	1,999,110	1,999,111	1	-
Transfers out	(3,181,112)	(3,181,112)	(2,310,494)	870,618	(7,027,606)
Total other financing sources (uses)	(3,181,112)	(1,182,002)	(311,383)	870,619	(7,027,606)
Net change in fund balance	(3,181,112)	(1,182,002)	4,759,152	5,941,154	(14,128,208)
Fund balance, beginning of year	33,819,418	33,819,418	33,819,418	-	47,947,626
Fund balance, end of year	$ 30,638,306	$ 32,637,416	$ 38,578,570	$ 5,941,154	$ 33,819,418

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Special Revenue Grants Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Intergovernmental:				
Federal	$ 5,358,202	16,759,557	3,363,517	$ (13,396,040)
State	1,120,000	13,326,053	7,054,520	(6,271,533)
Local	46,440	69,088	40,711	(28,377)
Charges for Service	-	-	-	-
Other	182,000	253,859	193,377	(60,482)
Investment income (loss)	-	-	-	-
Total revenues	6,706,642	30,408,557	10,652,125	(19,756,432)
Expenditures				
Current				
General Government	-	1,705,072	76,052	1,629,020
Police	406,943	5,587,619	5,429,723	157,896
Fire	85,478	717,157	282,263	434,894
Community Development	3,136,642	11,001,285	1,038,554	9,962,731
Quality of Life	2,375,179	2,063,010	1,680,704	382,306
Economic Development	468,870	7,227,199	1,065,607	6,161,592
Public Works	-	365,000	16,105	348,895
Parks and Rec	11,030	458,743	287,650	171,093
Capital outlay	222,500	1,283,472	775,467	508,005
Total expenditures	$ 6,706,642	$ 30,408,557	$ 10,652,125	$ 19,756,432
Revenues over (under) expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances- beginning of year	-	-	-	
Fund balance- end of year	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Net Position
Proprietary Funds
June 30, 2023

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Assets				
Current assets				
Pooled cash and investments	$ 10,794,544	$ 5,690,900	$ 9,748,024	$ 11,218,389
Receivable, net	1,772,755	3,770,805	2,012,434	2,586,646
Current portion of leases receivable	-	-	-	-
Current portion of leases interest receivable	-	-	-	-
Due from other governments	-	-	84,971	-
Inventories	1,757,729	947,616	660,591	969,589
Total current assets	14,325,028	10,409,321	12,506,020	14,774,624
Non-current assets				
Restricted cash and investments	459,062	6,276,133	3,116,057	559,616
Notes receivable	-	370,449	857,245	-
Advance to other funds	-	-	1,408,114	1,395,598
Other	-	-	-	-
Leases receivable	-	-	-	-
Capital assets:				
Land, water rights and construction in progress	582,249	16,247,130	1,775,968	371,135
Right to use leased assets, net of amortization	7,554	548,736	81,780	7,554
Other capital assets, net of depreciation	41,106,354	125,108,670	105,088,376	5,886,272
Total capital assets	41,696,157	141,904,536	106,946,124	6,264,961
Total non-current assets	42,155,219	148,551,118	112,327,540	8,220,175
Total assets	56,480,247	158,960,439	124,833,560	22,994,799
Deferred outflows of resources				
Deferred charges from refundings	-	108,557	234,094	-
Deferred outflows related to pensions	1,123,514	1,175,962	1,190,178	1,015,455
Deferred outflows related to OPEB	643,097	550,835	500,024	469,309
Total deferred outflows of resources	1,766,611	1,835,354	1,924,296	1,484,764

(Continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Net Position
Proprietary Funds
June 30, 2023

	Enterprise Funds		
	Nonmajor Enterprise Funds	Totals	Internal Service Funds
Assets			
Current assets			
Pooled cash and investments	$ 5,000	$ 37,456,857	$ 13,446,310
Receivable, net	379,030	10,521,670	-
Current portion of leases receivable	22,210	22,210	-
Current portion of leases interest receivable	1,483	1,483	-
Due from other governments	4,309,064	4,394,035	-
Inventories	-	4,335,525	642,356
Total current assets	4,716,787	56,731,780	14,088,666
Non-current assets			
Restricted cash and investments	-	10,410,868	-
Notes receivable	-	1,227,694	-
Advance to other funds	-	2,803,712	-
Other	-	-	-
Leases receivable	216,517	216,517	-
Capital assets:			-
Land, water rights and construction in progress	8,297,854	27,274,336	-
Right to use leased assets, net of amortization	-	645,624	-
Other capital assets, net of depreciation	23,581,272	300,770,944	46,142
Total capital assets	31,879,126	328,690,904	46,142
Total non-current assets	32,095,643	343,349,695	46,142
Total assets	36,812,430	400,081,475	14,134,808
Deferred outflows of resources			
Deferred charges from refundings	-	342,651	-
Deferred outflows related to pensions	1,262,354	5,767,463	392,841
Deferred outflows related to OPEB	387,393	2,550,658	206,935
Total deferred outflows of resources	1,649,747	8,660,772	599,776

City of Las Cruces

Statement of Net Position
Proprietary Funds
June 30, 2023

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Liabilities				
Current liabilities				
Accounts payable	$ 625,937	$ 1,158,284	$ 751,716	$ 509,824
Due to other funds	-	-	-	-
Accrued liabilities	280,465	498,810	350,902	254,715
Unearned revenue	3,391,485	-	-	-
Current portion of non-current liabilities	484,453	4,987,395	2,909,633	92,074
Current leases payable	2,694	40,394	26,884	2,694
Total current liabilities	4,785,034	6,684,883	4,039,135	859,307
Non-current liabilities				
Customer deposits	217,662	104,200	85,199	124,466
Revenue bonds payable	7,772,756	48,953,232	24,553,766	-
Notes payable	-	1,827,500	1,827,500	-
Leases payable	-	518,807	48,203	-
Compensated absences	286,087	293,547	209,507	224,295
Estimated liability for insurance claims	-	-	-	-
Accrued landfill closure cost	-	-	-	612,000
Advance from other funds	1,395,598	1,408,114	-	-
Net pension liability	6,811,783	7,129,769	7,215,960	6,156,629
Net OPEB liability	1,757,459	1,505,328	1,366,470	1,282,532
Total non-current liabilities	18,241,345	61,740,497	35,306,605	8,399,922
Total liabilities	23,026,379	68,425,380	39,345,740	9,259,229
Deferred inflow of resources				
Deferred inflows related to pensions	222,050	232,416	235,225	200,693
Deferred inflows related to OPEB	1,751,036	1,499,827	1,361,476	1,277,844
Deferred inflows related to leases	-	-	-	-
Total deferred inflows of resources	1,973,086	1,732,243	1,596,701	1,478,537
Net position				
Net investment in capital assets	33,483,389	89,593,966	78,889,000	5,896,209
Restricted for customer deposits	217,662	104,200	85,199	124,466
Restricted for capital projects	-	3,653,676	1,226,186	-
Restricted for debt service	241,400	2,518,257	1,804,672	435,150
Unrestricted (deficit)	(695,058)	(5,231,929)	3,810,358	7,285,972
Total net position	$ 33,247,393	$ 90,638,170	$ 85,815,415	$ 13,741,797

(Continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Net Position
Proprietary Funds
June 30, 2023

	Enterprise Funds		Internal Service Funds
	Nonmajor Enterprise Funds	Totals	
Liabilities			
Current liabilities			
Accounts payable	$ 1,737,627	$ 4,783,388	$ 749,388
Due to other funds	2,654,528	2,654,528	-
Accrued liabilities	218,220	1,603,112	65,480
Unearned revenue	-	3,391,485	-
Current portion of non-current liabilities	56,659	8,530,214	3,307,465
Current leases payable	-	72,666	-
Total current liabilities	4,667,034	21,035,393	4,122,333
Non-current liabilities			
Customer deposits	-	531,527	-
Revenue bonds payable	-	81,279,754	-
Notes payable	-	3,655,000	-
Leases payable	-	567,010	-
Compensated absences	226,640	1,240,076	63,467
Estimated liability for insurance claims	-	-	9,155,309
Accrued landfill closure cost	-	612,000	-
Advance from other funds	-	2,803,712	-
Net pension liability	7,653,567	34,967,708	2,381,768
Net OPEB liability	1,058,671	6,970,460	565,511
Total non-current liabilities	8,938,878	132,627,247	12,166,055
Total liabilities	13,605,912	153,662,640	16,288,388
Deferred inflow of resources			
Deferred inflows related to pensions	249,490	1,139,874	77,640
Deferred inflows related to OPEB	1,054,802	6,944,985	563,445
Deferred inflows related to leases	237,034	237,034	-
Total deferred inflows of resources	1,541,326	8,321,893	641,085
Net position			
Net investment in capital assets	30,488,470	238,351,034	46,142
Restricted for customer deposits	-	531,527	-
Restricted for capital projects	-	4,879,862	-
Restricted for debt service	-	4,999,479	-
Unrestricted (deficit)	(7,173,531)	(2,004,188)	(2,241,031)
Total net position	$ 23,314,939	$ 246,757,714	$ (2,194,889)

City of Las Cruces

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Operating revenues				
Sales/charges	$ 38,301,783	$ 21,818,670	$ 17,006,510	$ 18,001,838
Provision for uncollectible accounts	(208,517)	(84,266)	(73,568)	(90,045)
Net sales/charges	38,093,266	21,734,404	16,932,942	17,911,793
Utility extension/service fee	436,007	107,130	24,605	-
Rentals	-	817	-	-
Other	812,829	361,052	331,267	337,857
Total operating revenues	39,342,102	22,203,403	17,288,814	18,249,650
Cost of gas, water, and services respectively	(25,527,706)	(109,101)	-	-
Gross Margin	13,814,396	22,094,302	17,288,814	18,249,650
Operating expenses				
Personnel services	2,826,415	3,842,800	3,153,283	2,571,828
Supplies	468,880	924,101	1,230,865	521,958
Utilities	46,723	1,943,691	896,508	42,925
Professional services	885,054	1,673,888	1,110,590	7,801,421
Motor pool charges	148,406	281,843	244,409	826,189
Motor fuel	90,072	167,795	80,697	567,998
Repairs and maintenance	826,178	1,705,685	816,462	167,875
Rent	20,868	-	25,605	2,487
Depreciation and amortization	2,774,098	4,662,769	5,171,078	1,145,551
Payment in lieu of taxes	884,102	697,006	592,032	384,261
Administrative charges from other funds	4,667,407	4,365,098	4,077,610	3,758,162
Customer service	-	-	-	-
Closure/post-closure costs	-	-	-	(52,952)
Claims and judgments (benefits)	-	-	-	-
Insurance	150,481	88,786	105,091	160,409
Pension expense (benefit)	2,060,730	3,352,696	3,370,605	2,978,918
Other post employment benefit expense (benefit)	(371,668)	(318,347)	(288,982)	(271,230)
Other	56,596	17,999	10,236	(61,708)
Total operating expenses	15,534,342	23,405,810	20,596,089	20,544,092
Operating income (loss)	(1,719,946)	(1,311,508)	(3,307,275)	(2,294,442)

(Continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds		
	Nonmajor Enterprise Funds	Totals	Internal Service Funds
Operating revenues			
Sales/charges	$ 39,753	$ 95,168,554	$ 7,593,677
Provision for uncollectible accounts	-	(456,396)	-
Net sales/charges	39,753	94,712,158	7,593,677
Utility extension/service fee	-	567,742	-
Rentals	95,515	96,332	-
Other	29,169	1,872,174	745,403
Total operating revenues	164,437	97,248,406	8,339,080
Cost of gas, water, and services respectively	-	(25,636,807)	(4,679,499)
Gross Margin	164,437	71,611,599	3,659,581
Operating expenses			
Personnel services	5,725,187	18,119,513	2,262,820
Supplies	199,500	3,345,304	192,989
Utilities	108,362	3,038,209	31,851
Professional services	1,912,747	13,383,700	2,378,849
Motor pool charges	940,406	2,441,253	1,815
Motor fuel	709,283	1,615,845	-
Repairs and maintenance	321,133	3,837,333	123,522
Rent	-	48,960	13,656
Depreciation and amortization	1,543,513	15,297,009	40,121
Payment in lieu of taxes	-	2,557,401	-
Administrative charges from other funds	1,094	16,869,371	-
Customer service	-	-	-
Closure/post-closure costs	-	(52,952)	-
Claims and judgments (benefits)	-	-	5,253,972
Insurance	-	504,767	2,863,682
Pension expense (benefit)	3,858,993	15,621,942	670,405
Other post employment benefit expense (benefit)	(199,154)	(1,449,381)	(125,238)
Other	47,650	70,773	36,630
Total operating expenses	15,168,714	95,249,047	13,745,074
Operating income (loss)	(15,004,277)	(23,637,448)	(10,085,493)

City of Las Cruces

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Non-operating revenues (expenses)				
Gain (loss) on sale of capital assets	$ (128,333)	$ 46,780	$ 24,812	$ 518,907
Investment income (loss)	199,905	340,053	330,750	256,760
Grants - federal	-	-	-	-
Grants - state	-	-	84,971	-
Interest expense	(340,511)	(1,656,363)	(811,107)	-
Total non-operating revenues (expenses)	(268,939)	(1,269,530)	(370,574)	775,667
Income (loss) before capital contributions and transf	(1,988,885)	(2,581,038)	(3,677,849)	(1,518,775)
Capital contributions	1,215,322	1,296,284	2,819,899	-
Transfers				
Transfers in	-	-	1,185,000	-
Transfers (out)	-	-	-	-
Change in net position	(773,563)	(1,284,754)	327,050	(1,518,775)
Net position, beginning of year	34,020,956	91,922,924	85,488,365	15,260,572
Net position, end of year	$ 33,247,393	$ 90,638,170	$ 85,815,415	$ 13,741,797

(Continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds		Internal Service Funds
	Nonmajor Enterprise Funds	Totals	
Non-operating revenues (expenses)			
Gain (loss) on sale of capital assets	$ 9,935	$ 472,101	$ 3,857
Investment income (loss)	(3,247)	1,124,221	193,557
Grants - federal	12,564,860	12,564,860	-
Grants - state	1,653,201	1,738,172	-
Interest expense	-	(2,807,981)	-
Total non-operating revenues (expenses)	14,224,749	13,091,373	197,414
Income (loss) before capital contributions and transf	(779,528)	(10,546,075)	(9,888,079)
Capital contributions	-	5,331,505	-
Transfers			
Transfers in	920,010	2,105,010	7,222,816
Transfers (out)	-	-	-
Change in net position	140,482	(3,109,560)	(2,665,263)
Net position, beginning of year	23,174,457	249,867,274	470,374
Net position, end of year	$ 23,314,939	$ 246,757,714	$ (2,194,889)

City of Las Cruces

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Cash flows from operating activities				
Cash received from customers	$ 41,262,914	$ 21,941,453	$ 17,149,322	$ 17,873,968
Cash paid to suppliers	(37,230,099)	(14,644,719)	(13,902,418)	(16,759,905)
Cash paid to employees	(1,655,550)	(1,017,654)	(393,516)	(213,069)
Claims paid	-	-	-	-
Other receipts	812,829	390,564	331,267	337,857
Net cash provided (used) by operating activities	3,190,094	6,669,644	3,184,655	1,238,851
Cash flows from non-capital financing activities				
Grants and contributions	-	-	-	-
Transfers in	-	-	1,185,000	-
Transfers out	-	-	-	-
Loans for development impact fees	-	54,603	(163,394)	-
Advance to/from other funds	(1,354,402)	(93,217)	93,217	1,354,402
Net cash provided (used) by non-capital financing	(1,354,402)	(38,614)	1,114,823	1,354,402
Cash flows from capital and related financing activities				
Purchase/transfer/lease of capital assets	(2,094,439)	(8,897,951)	(6,942,254)	(2,473,875)
Cash proceeds from sale of capital assets	(128,333)	46,780	24,812	518,907
Acquisition of other assets	-	-	-	-
Grants	-	-	84,971	-
Capital contributions	1,215,322	1,296,284	2,819,899	-
Proceeds from revenue bonds and notes payable	-	-	-	-
Principal paid revenue bonds/lease purchase/advances advances	(416,503)	(4,953,721)	(2,804,102)	(3,571)
Interest paid revenue bonds/lease purchase/advances advances	(340,511)	(1,656,363)	(811,107)	-
Net cash provided (used) by capital and related financing activities	(1,764,464)	(14,164,971)	(7,627,781)	(1,958,539)
Cash flows from investing activities				
Cash interest received	199,905	340,053	330,750	256,760
Net cash provided (used) by investing activities	199,905	340,053	330,750	256,760
Net increase (decrease) in pooled cash and investments	271,133	(7,193,888)	(2,997,553)	891,474
Cash and investments, beginning of year	10,982,473	19,160,921	15,861,634	10,886,531
Cash and investments, end of year	$ 11,253,606	$ 11,967,033	$ 12,864,081	$ 11,778,005
Cash and investments at June 30 consisted of:				
Current assets				
Cash and investments	$ 10,794,544	$ 5,690,900	$ 9,748,024	$ 11,218,389
Non-current assets				
Restricted cash and investments	459,062	6,276,133	3,116,057	559,616
Total cash and investments, June 30	$ 11,253,606	$ 11,967,033	$ 12,864,081	$ 11,778,005

(Continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds		
	Nonmajor Enterprise Funds	Totals	Internal Service Funds
Cash flows from operating activities			
Cash received from customers	$ 125,530	$ 98,353,187	$ 8,339,080
Cash paid to suppliers	(15,460,263)	(97,997,404)	(10,740,997)
Cash paid to employees	9,355,576	6,075,787	(1,905,483)
Claims paid	-	-	(3,189,925)
Other receipts	29,169	1,901,686	-
Net cash provided (used) by operating activities	(5,949,988)	8,333,256	(7,497,325)
Cash flows from non-capital financing activities			
Grants and contributions	10,766,128	10,766,128	-
Transfers in	920,010	2,105,010	7,222,816
Transfers out	-	-	-
Loans for development impact fees	-	(108,791)	-
Advance to/from other funds	-	-	-
Net cash provided (used) by non-capital financing	11,686,138	12,762,347	7,222,816
Cash flows from capital and related financing activities			
Purchase/transfer/lease of capital assets	(6,861,830)	(27,270,349)	-
Cash proceeds from sale of capital assets	-	462,166	3,857
Acquisition of other assets	-	-	-
Grants	-	84,971	-
Capital contributions	-	5,331,505	-
Proceeds from revenue bonds and notes payable	-	-	-
Principal paid revenue bonds/lease purchase/ advances	-	(8,177,897)	-
Interest paid revenue bonds/lease purchase/ advances	-	(2,807,981)	-
Net cash provided (used) by capital and related financing activities	(6,861,830)	(32,377,585)	3,857
Cash flows from investing activities			
Cash interest received	6,688	1,134,156	193,557
Net cash provided (used) by investing activities	6,688	1,134,156	193,557
Net increase (decrease) in pooled cash and investments	(1,118,992)	(10,147,826)	(77,095)
Cash and investments, beginning of year	1,123,992	58,015,551	13,523,405
Cash and investments, end of year	$ 5,000	$ 47,867,725	$ 13,446,310
Cash and investments at June 30 consisted of:			
Current assets			
Cash and investments	$ 5,000	$ 37,456,857	$ 13,446,310
Non-current assets			-
Restricted cash and investments	-	10,410,868	-
Total cash and investments, June 30	$ 5,000	$ 47,867,725	$ 13,446,310

City of Las Cruces

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Reconciliation of operating income to net cash provided (used) by operating activities				
Operating income (loss)	$ (1,719,946)	$ (1,311,508)	$ (3,307,275)	$ (2,294,442)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	2,774,098	4,662,769	5,171,078	1,145,551
Noncash pension expense	2,060,730	3,352,696	3,370,605	2,978,918
Noncash OPEB expense (benefit)	(371,668)	(318,347)	(288,982)	(271,230)
Provision for uncollectible accounts	(208,517)	(84,266)	(73,568)	(90,045)
Decrease in liability for landfill closure costs	-	-	-	(36,000)
Noncash interest expense	-	-	-	-
Change in assets and liabilities:				
Accounts receivable	2,237,699	56,847	146,948	(96,733)
Current portion of leases receivable	-	-	-	-
Current portion of leases interest receivable	-	-	-	-
Inventories	(621,273)	(119,338)	(123,300)	(165,071)
Due to/from other funds	-	-	-	-
Due from other governmental agencies	-	-	(84,971)	-
Accounts payable	(1,147,291)	652,493	(1,275,283)	447,969
Estimated liability for insurance claims	-	-	-	-
Wages payable and accrued liabilities	(96,045)	166,402	145,370	17,394
Compensated absences	(3,708)	49,750	(22,069)	11,686
Deferred gain of revenue	796,979	-	-	-
Deferred revenue	-	-	-	-
Net pension liability, net of noncash expense	504,346	450,504	526,336	101,603
OPEB liability, net of noncash expense	(393,183)	(336,776)	(305,709)	(286,931)
Leases receivable	-	-	-	-
Deferred outflows - NPL and OPEB	431,608	203,323	93,509	517,740
Deferred inflows - NPL and OPEB	(961,215)	(712,894)	(759,293)	(710,421)
Deferred inflows - related to leases	-	-	-	-
Customer deposits	(92,520)	(42,011)	(28,741)	(31,137)
Total adjustments	4,910,040	7,981,152	6,491,930	3,533,293
Net cash provided (used) by operating activities	$ 3,190,094	$ 6,669,644	$ 3,184,655	$ 1,238,851
Non-cash investing/financing activities				
Advances to (from) other funds	$ -	$ -	$ -	$ -
Capital contributions of capital assets	1,215,322	1,296,284	2,819,899	-
Right to use lease assets	-	-	-	-
Total non-cash investing/financing activities	$ 1,215,322	$ 1,296,284	$ 2,819,899	$ -

(Continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds		
	Nonmajor Enterprise Funds	Totals	Internal Service Funds
Reconciliation of operating income to net cash provided (used) by operating activities			
Operating income (loss)	$ (15,004,277)	$ (23,637,448)	$ (10,085,493)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	1,543,513	15,297,009	40,121
Noncash pension expense	3,858,993	15,621,942	670,405
Noncash OPEB expense (benefit)	(199,154)	(1,449,381)	(125,238)
Provision for uncollectible accounts	-	(456,396)	-
Decrease in liability for landfill closure costs	-	(36,000)	-
Noncash interest expense	-	-	-
Change in assets and liabilities:			
Accounts receivable	(16,246)	2,328,515	-
Current portion of leases receivable	7,992	7,992	-
Current portion of leases interest receivable	(1,483)	(1,483)	-
Inventories	-	(1,028,982)	55,880
Due to/from other funds	2,654,528	2,654,528	-
Due from other governmental agencies	-	(84,971)	-
Accounts payable	1,235,596	(86,516)	70,783
Estimated liability for insurance claims	-	-	2,064,047
Wages payable and accrued liabilities	30,574	263,695	1,022
Compensated absences	1,308	36,967	(31,799)
Deferred gain of revenue	-	796,979	-
Deferred revenue	-	-	-
Net pension liability, net of noncash expense	626,507	2,209,296	102,887
OPEB liability, net of noncash expense	(261,582)	(1,584,181)	(120,875)
Leases receivable	37,853	37,853	-
Deferred outflows - NPL and OPEB	329,218	1,575,398	240,206
Deferred inflows - NPL and OPEB	(745,790)	(3,889,613)	(379,271)
Deferred inflows - related to leases	(47,538)	(47,538)	-
Customer deposits	-	(194,409)	-
Total adjustments	9,054,289	31,970,704	2,588,168
Net cash provided (used) by operating activities	$ (5,949,988)	$ 8,333,256	$ (7,497,325)
Non-cash investing/financing activities			
Advances to (from) other funds	$ -	$ -	$ -
Capital contributions of capital assets	-	5,331,505	-
Right to use lease assets	(47,538)	(47,538)	-
Total non-cash investing/financing activities	$ (47,538)	$ 5,283,967	$ -

City of Las Cruces

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

		Custodial Funds
Assets		
Pooled cash and investments	$	5,260,319
Accounts receivable		5,350
Receivable from other government agencies		595,895
Capital assets, net		1,731,296
Total assets		7,592,860
Deferred Outflows of Resources		
Deferred outflows of resources-pension		1,003,190
Deferred outflows of resources-OPEB		475,977
Total deferred outflows of resources		1,479,167
Total assets and deferred outflows of resources		9,072,027
Liabilities		
Accounts and contracts payable		112,064
Accrued wages payable		831,101
Net pension liability		4,621,575
Net OPEB liability		1,300,754
Revenue collected in advance		221,081
Total liabilities		7,086,575
Deferred Inflows of Resources		
Deferred inflows of resources-pension		197,430
Deferred inflows of resources-OPEB		1,296,000
Total deferred inflows of resources		1,493,430
Net Position		
Restricted for		
Individuals, organizations, other governments		492,022
Total net position		492,022
Total liabilities, deferred inflows of resources, and net position	$	9,072,027

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

		Custodial Funds
Additions		
Fees and fines	$	470,894
Investment income (loss)		107,079
Licenses and permits		-
Federal		1,262,199
State		53,215
Local		139,236
Sale of capital assets		-
Transfers in		27,829
Other		8,956,299
Total additions		11,016,751
Deductions		
General government		10,647,589
Police		5,642
Quality of Life		59,192
Parks and Rec		3,758
Capital		1,204,136
Transfers out		21,000
Total deductions		11,941,317
Change in net position		(924,566)
Net position- beginning of year, as originally reported		1,389,224
Restatement for GASB 96		27,364
Net position- beginning of year, as restated		1,416,588
Total net position (deficit)	$	492,022

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - DESCRIPTION AND REPORTING ENTITY

The City of Las Cruces (the "City") is a municipal corporation established under the laws of the State of New Mexico and operates under a Home Rule Charter. The City was incorporated in 1946 and operates under a Council/Manager form of government consisting of a Mayor and six Council members. The Mayor is elected at large for a four-year term. Council members are elected from six single member districts to four-year terms. Elections are held bi-annually. The City Manager, appointed by the City Council, is responsible for the management of all City employees and the administration of all City affairs.

The accompanying financial statements present the activities of the City of Las Cruces and its two component units to emphasize they are legally separate organizations for which the City is financially accountable.

Discretely Presented Component Unit

The aggregate governmental discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

South Central Solid Waste Authority (SCSWA)
In accordance with the joint powers agreement (JPA), SCSWA revenues are the primary source of debt service for City bonds issued to construct a regional landfill and transfer station. According to GASB Statement No. 61, the SCSWA qualifies as a discretely presented component unit, due to the following reasons: There is a joint powers agreement (JPA) between the City of Las Cruces and SCSWA and the City of Las Cruces is still considered one of the largest customers for SCSWA. If SCSWA ever defaults, then the City of Las Cruces will take over the organization and pledged EGRT to cover the outstanding debt/loan/leases. The criteria of equity interest also exist, and the City of Las Cruces will receive any assets if the component unit ever decides to dissolve.

Blended Component Unit

The following blended component unit is presented with the primary government:

Downtown Tax Increment Development District (TIDD)
The Board members for the TIDD are also the City Councilors, which allows the City to impose its will. According to GASB Statement No. 61, the TIDD qualifies as a blended component unit. Mainly due to management having operational responsibility for the blended component unit.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING

Basis of Presentation

Government-Wide Statements—The statement of net position and the statement of activities display information about the primary government (the City) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Under GASB 33, the City defines "available" to be 60 days after the fiscal year end. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. Proprietary fund operating expenses include the cost of services, administrative and general expenses, and depreciation on capital assets.

Fund Financial Statements—The fund financial statements provide information about the City's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

The City reports the following as major governmental funds:

General Fund

The General fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund

The Debt Service fund accounts for the resources accumulated and payments made for principal and interest on long-term debt of the governmental funds.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

Telshor Facility Fund

The Telshor Facility fund accounts for the net proceeds of the sale of the Memorial Medical Center. Funds are restricted for health-related programs and health-related capital projects.

Special Revenue Grants Fund

The Special Revenue Grants fund is used to report operating grants for different departments. Resources are from various federal, state, county, local and foundation sources.

The City reports the following major enterprise funds:

The Gas fund accounts for the activities of the City's natural gas utility, which provides service to the residents of the City and some residents within the County.

The Water fund accounts for the activities of the City's natural water utility, which provides service to the residents of the City and some residents within the County.

The Wastewater fund accounts for the activities of the City's wastewater utility, which provides service to the residents of the City and some residents within the County.

The Solid Waste fund accounts for the activities of the City's solid waste utility, which provides service to the residents of the City and some residents within the County.

The City also reports the following fund types:

Internal Service Funds - to report activities that provide goods or services to other funds, departments or agencies of the City and its component units on a cost-reimbursement basis. These activities include Internal Services and Self Insurance.

Custodial Funds - used to account for monies held by the City in a custodial capacity. These funds use the economic resources measurement focus. The funds held by the City in a fiduciary capacity include Mesilla Valley Regional Dispatch Authority; Metro Narcotics Agency; Branigan Estate (proceeds of sales of assets is used to purchase books for the library); Gifts and Memorials; Veteran's Memorial Wall; Animal Service Center of the Mesilla Valley; High Intensity Drug Trafficking Area.

Measurement Focus, Basis of Accounting

Government-Wide, Proprietary, and Fiduciary Fund Financial Statements—The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include gross receipts and property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from gross receipts taxes are recognized when the underlying transaction takes place. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements—Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The City's financial instruments consist of investments in securities, bonds and notes payable. The City estimates that the fair value of all its financial instruments does not differ materially from their aggregate carrying values in the accompanying statement of net assets. The estimated fair value amounts have been determined by the City using available market information and appropriate valuation methodologies. Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

value, and, accordingly, the estimates are not necessarily indicative of the amounts that the City could realize in a current market exchange. None of the financial instruments are held for trading purposes.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash Equivalents and Investments
The City pools idle cash from all funds for the purpose of increasing income through investment activities. A "Pooled Cash" concept is used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in pooled cash and investments with an original maturity of 90 days or less are considered to be cash equivalents for the purposes of the statement of cash flows.

Investments are stated at fair value.

Restricted Cash and Investments
The amount of cash held representing utility deposits is classified as restricted on the *Statement of Net Assets–Propriety Funds*. In addition, certain proceeds of joint utility revenue bonds, as well as resources set aside for their repayment, and resources set aside to fund capital asset replacements and landfill closure obligations, are classified as restricted as their use is limited.

Receivables
Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied each year on July 1 on the taxable valuation of property located in the City as of the preceding January 1. The taxable valuations for the various classes of property are determined by the County Assessor and the State of New Mexico Department of Taxation and Revenue at one-third of assessed valuation. Taxes are payable in two equal installments on November 10 and April 10 and become delinquent after 30 days. Property taxes receivable are deemed to be substantially collectible.

All trade receivables are shown net of an allowance for uncollectible amounts. The allowance for doubtful accounts is based on management's assessment of the collectability of specific customer accounts, the aging of the accounts receivable, historical experience, and other currently available evidence. Notes receivable in the statement of net assets consist of rehabilitation and redevelopment loans that are generally not expected or scheduled to be collected in the subsequent year.

Inventories and Prepaid Items
Inventories are valued at cost using the weighted average cost method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

Capital Assets

Capital assets are defined as assets with an initial individual cost or fair value of $5,000 or greater and an estimated useful life more than one year. Purchased and constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. The City has retroactively reported all major general infrastructures in these financial statements.

In accordance with provisions of GASB Statement No. 34, the City regards library materials (e.g., books, tapes, etc.), as individual assets versus collections and, therefore, they are not capitalized. Museum collections and exhibits are considered a collection but are not capitalized as allowed by GASB 34. Also, the initial purchase of software meeting the City's capital asset definition is capitalized; however, periodic costs for software upgrades are not capitalized due to the rapid change in technology.

Capital assets are depreciated using the straight-line method over the following estimated useful life:

Asset Class	Estimated Useful Life (years)
Infrastructure	30–50
Land improvements	30
Buildings and improvements	30
Vehicles	4–12
Office equipment	3–10
Computer equipment	3–10

Accounts and contracts payable

The liability for accounts and contracts payables reported in the government-wide and proprietary fund statement consist of unpaid amounts due to vendors and amounts for unpaid contracts.

Long-term Debt

In the government-wide financial statements, long-term debt is reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method of the straight-line method if the difference from the effective interest method is minimal.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources while discounts on debt issuance are reported as other financing uses.

Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

Net Pension Liability

For purposes of measuring the net position liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense. Information about the fiduciary net position of the Public Employee Retirement Authority ("PERA") and additions to/deduction from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net OPEB Liability

For purposes of measuring the net post-employment liability, deferred outflows of resources and deferred inflows of resources related to post-employment, and post-employment expenses, information about the fiduciary net position of the Retiree Health Care Act ("RCHA") and additions to/deduction from RHCA's fiduciary net position have been determined on the same basis as they are reported by RHCA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Pollution Remediation

The City has implemented the provisions of Government Accounting Standards Board Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation,* obligations. Accordingly, liabilities are accrued in government-wide and proprietary fund financial statements when certain obligating events occur. Accrued pollution remediation costs are expensed unless they meet the criteria for capitalization in GASB Statement No. 49.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

Fund Balance

Prior to FY2011, the City reported the governmental fund balances as Reserved and Unreserved. Effective FY2011, the City implemented GASB 54 and reports the governmental fund balances in five categories, which include:

1) Non-spendable fund balance – amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or long-term receivables.

2) Restricted fund balance – amounts that can be spent only for the specific purposes imposed by creditors, grantors, contributors, or laws and regulations of other governments. An example is federal grants.

3) Committed fund balance – amounts to be used for specific purposes as determined by Council resolution, a formal action of the City's highest level of decision-making authority. Commitments established by the City Council may be changed or lifted only by an action of the City Council through resolution, taking the same formal action that imposed the original constraint.

4) Assigned fund balance – amounts *intended* to be used by the City for specific purposes. Intent can be expressed by the City Council, or by an official or body to which the City Council delegates the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed but has been earmarked by the governing body.

5) Unassigned fund balance – is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

It is essential that the City maintain adequate levels of fund balance in the General Fund to mitigate revenue fluctuations and unanticipated expenditures. Therefore, the City has adopted a formal fund balance policy. The fund balance policy establishes a minimum amount to be held in the fund balance of the General Fund of 16.66%, or 2/12, of the annual budgeted expenditures. This policy applies only to the chief operating fund of the City - the General Fund. The State of New Mexico requires that a 1/12 reserve be maintained in the General Fund. The 2/12 reserve is reported in the financial statements as Unassigned Fund Balance. For the year ended June 30, 2023, the General Fund budgeted expenditures were $143,147,695, accordingly, the required reserve was $23,857,949.

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category of available funds.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

The City of Las Cruces reports fund balances by specific function. These functions may include multiple purposes for the use of these fund balances. Further detail for certain major functions is listed below:

	General Fund	Other Governmental Funds	Total
Non-Spendable:			
Inventories:	$ 1,725,999	$ -	$ 1,725,999
Restricted:			
General Government	492,000		492,000
Economic Development	747,362	14,579,801	15,327,163
Public Safety			
Police	-	831,848	831,848
Fire	545,893	316,439	862,332
Municipal Court	-	457,878	457,878
Housing and Community Development			
MPO Planning	65,452	-	65,452
Affordable Housing Trust	-	1,989,678	1,989,678
Housing & Community	-	62,520	62,520
Parks and Recreation	759,472	7,767,925	8,527,397
Public Works			
Streets Maintenance & Operations	-	27,212,046	27,212,046
Flood Control	-	800,551	800,551
Facilities Maintenance	21,331	43,499,834	43,521,165
Downtown	-	2,026,279	2,026,279
Griggs & Walnut	-	6,013,453	6,013,453
Quality of Life	940,779	223,675	1,164,454
Debt Service	-	14,009,288	14,009,288
Health Related Programs			
Held for Investments Proceeds to Benefit	-	38,578,570	38,578,570
Committed:			
Health-related programs	-	1,530,461	1,530,461
Debt Service	10,463,205	-	10,463,205
Public Safety	-		-
Police	3,733,193	-	3,733,193
Public Works	6,500,000	-	6,500,000
Transportation	3,991,355	-	3,991,355
Quality of Life	2,448,184	-	2,448,184
Economic Development	1,013,000	-	1,013,000
Subtotal	33,447,225	159,900,246	193,347,471

	General Fund	Other Funds	Total
Assigned to:			
Economic Development	1,352,454	-	1,352,454
Public Works	-	-	-
			-
Vehicle Acquisition Fund			-
Public Works Vehicle Replacement	-	-	-
Fire Vehicle Replacement	-	-	-
Vehicle Replacement Reserve	973,845	-	973,845
Unassigned	44,013,957	(12,402)	44,001,555
Total Fund Balance	$ 79,787,481	$ 159,887,844	$ 239,675,325

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

	General Fund	Other Funds	Total
Assigned to:			
Economic Development	1,352,454	-	1,352,454
Public Works	-	-	-
			-
Vehicle Acquisition Fund			-
Public Works Vehicle Replacement	-	-	-
Fire Vehicle Replacement	-	-	-
Vehicle Replacement Reserve	973,845	-	973,845
Unassigned	44,013,957	(12,402)	44,001,555
Total Fund Balance	$ 79,787,481	$ 159,887,844	$ 239,675,325

Net Position: Equity is classified as net position and displayed in three components:

a. Net investment in capital assets: Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position: Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted Net Position: All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Budgets

The City budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), using an estimate of the anticipated revenues and expenditures. Annual appropriated budgets are adopted for all funds. All unexpended appropriations will lapse at the end of the fiscal year. The State of New Mexico Department of Finance and Administration (DFA) allows GAAP budgeting to the extent cash and investments required for operations are available. Budgets of the City's component unit (SCSWA) are also prepared on a GAAP basis.

New Mexico State law prohibits a municipality from making expenditures more than approved appropriations. For local governments, the legal level of budgetary control is at the fund level. If a fund is not overspent, it is in compliance with state law. The budget may be amended by the City Council; however, DFA approval must be obtained on budget increases and budget transfers between funds.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

Adoption of New Accounting Pronouncements

GASB has issued the following statements that have been implemented by the City for the year ended June 30, 2023:

- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 99**,** *Omnibus 2022*

New Accounting Pronouncements

The following accounting pronouncements have been recently issued, but not yet adopted by (Your name here). Management anticipates that, upon adoption, none of these statements will have a significant impact on (your name here) financial position or results of operations. Pronouncements that are not applicable to (your name here) have been omitted.

- Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

NOTE 3: CASH AND INVESTMENTS

The City follows the practice of pooling cash and investments of all funds with the City Treasurer except for restricted funds generally held by outside custodians and certain special revenue, debt service reserve, and capital projects funds. The cash and investment pool is not reported as a trust and custodial fund. Each fund's equity in the pool is included in "Cash and investments" on its balance sheet or statement of net position.

Cash and investments		
Government activities	$	79,956,690
Business-type activities		37,456,857
Total primary government		117,413,547
South Central Solid Waste Authority		3,453,634
Restricted cash and investments		
Government activities		176,544,311
Business-type activities		10,410,868
Total primary government		186,955,179
Fiduciary Activities (less $387,947) amount due to the fiscal agent)		4,872,373
South Central Solid Waste Authority		5,953,672
Total cash and investments	$	318,648,405

NOTE 3: CASH AND INVESTMENTS (Continued)

Total cash and investments at fair value are as follows:

	Pooled Cash & Investments	Other Cash & Investments	Total
Carrying amount of bank deposits	$ 18,723,120	$ 7,716,445	$ 26,439,565
Investments	172,192,567	92,402,644	264,595,211
Cash on hand	-	16,898	16,898
Cash with fiscal agent	-	27,596,731	27,596,731
	-	-	-
Total Cash and Investments	$ 190,915,687	$ 127,732,718	$ 318,648,405

Bank Balance of Deposits

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City's investment ordinance requires collateralization of 100% of the uninsured portion of the City's deposits with financial institutions. Securities pledged by financial institutions are accepted at market value, except obligations of the State of New Mexico and its subdivisions, which are accepted at par value. As of June 30, 2023, the City's deposits, totaling $18,100,796 was insured by FDIC or collateralized by a letter of credit with FHLB CINCINNATI valued at $42,000,000 and thus was not exposed to custodial credit risk.

Investments

The City's investment policy allows investment in: a) U.S. Treasury obligations; b) U.S. government agency and instrumentality obligations; c) 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; d) repurchase agreements whose underlying securities and/or collateral consist of allowed investments described in (a) or (b) above; e) accounts of deposit at federally-insured financial institutions; f) pooled funds maintained by the State Treasurer; and g) mutual funds whose portfolios consist solely of allowed investments.

The City may also invest money identified as long-term in the pools of the New Mexico State Council (SIC) subject to annual review and approval by the City Council. The SIC is a component unit of the primary government of the State of New Mexico. The fair value of the City's position in the SIC pools is the same as the value of the pool shares.

NOTE 3: CASH AND INVESTMENTS (Continued)

As of June 30, 2023, the City had the following investments:

Investment Type	Fair Value	Weighted Avg Maturity Yrs
Pooled Investments		
First American Treasury Obligations	$ 5,887	N/A
U.S. agency coupon and discount bonds	112,067,584	1.07
U.S. treasury bills and notes	58,386,909	0.48
Negotiable CDs	1,732,187	1.67
Total Pooled Cash Investments	172,192,567	
American Rescue Plan Act		
U.S. agency coupon and discount bonds	17,061,098	0.63
U.S. treasury bills and notes	2,903,440	0.10
Total American Rescue Plan Act	19,964,538	
Teshor Facility Fund		
U.S. agency coupon and discount bonds	978,988	0.07
U.S. treasury bills and notes	4,837,320	0.66
External investment equity pools	32,338,855	N/A
Total Telsor Facility Fund	38,155,163	
Griggs and Walnut Plume		
U.S. agency coupon and discount bonds	4,884,660	0.57
Total Griggs and Walnut Plume	4,884,660	
Capital Projects		
U.S. agency coupon and discount bonds	21,603,046	1.87
U.S. treasury bills and notes	976,020	0.84
Total Capital Projects	22,579,066	
TIDD		
U.S. agency coupon and discount bonds	1,985,297	2.46
U.S. treasury bills and notes	4,833,920	0.52
Total TIDD	6,819,217	
Total Investments	$ 264,595,211	

Interest Rate Risk. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investment pool does not include any step-up coupon securities that are issued by U.S. government agencies that are callable by the issuer under certain circumstances. For purposes of calculating weighted average maturity, the City uses years to maturity.

NOTE 3: CASH AND INVESTMENTS (Continued)

Credit Risk. The City's investment policy lists the criteria for selecting investments and the order of priority as follows: 1) safety; 2) liquidity; and 3) yield. As of June 30, 2023, the City's investments in coupon bonds of U.S. agencies and Municipal Bonds were rated AA+ or better by Standard & Poor's and Aaa by Moody's Investors Service. The external investment pools of the New Mexico State Investment Council are not rated.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that securities held in street name with a broker or dealer be insured, and that all other securities be held by the City or a third-party safekeeping financial institution acting as trustee for the City. As of June 30, 2023, all of the City's securities are held in either the street name or by a third-party financial institution in the City's name.

Concentration of Credit Risk. The City's formal investment policy places no limit on the amount the City may invest in any one issuer. As of June 30, 2023, 15% of the City's investment pool portfolio was in Federal Farm Credit Bank (FFCB), 44% was in First Home Loan Bank (FHLB), 3% in Federal Home Loan Mortgage Corporation (FHLMC), 5% was in Fannie Mae (FNMA), 34% was in U.S. Treasury Bills and Notes, and 1% was in Certificates of Deposits. Of the America Recovery Plan Act Fund portfolio, 21% was in FAMC, 39% was in FFCB, 25% was in FHLB, and 15% was in U.S. Treasury Notes. Of the Telshor Fund portfolio, 17% was in FHLB, and 83% was in U.S Treasury Notes. Of Griggs and Walnut Plume Fund portfolio, 100% was in FFCB. Of the TIDD Fund portfolio, 29% was in FHLB and 71% was in U.S. Treasury Notes. Of the Capital Projects portfolio, 96% was in FHLB and 4% was in U.S. Treasury Notes.

Fair Market Value Hierarchy. The City categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets: Level 2 inputs are significant other observable inputs: Level 3 inputs are significant unobservable inputs. The valuation method for recurring fair value measurements of investments is the market approach.

The City has the following recurring fair value measurements as of June 30, 2023:

Investment Type	Level 1	Level 2
New Mexico State Investment Councils Pool	$ 24,150,511	$ 8,188,344
First American Treasury Obligations	-	5,887
U.S. Agencies Coupon Bonds	-	158,580,665
U.S. Treasuries Securities	-	71,937,609
Negotiable CDs	-	1,732,195
Total Pooled Investments	$ 24,150,511	$ 240,444,700

NOTE 3: CASH AND INVESTMENTS (Continued)

New Mexico State Investment Council Pools of $24.1 million are valued using quoted market prices (level 1 inputs).

The U.S. Agency bonds, Treasury obligations money market fund, U.S. Treasury securities, negotiable certificates of deposits, Municipal bonds and $8.1 million of the New Mexico State Investment Council Pools are valued using a matrix pricing model (level 2 inputs).

Investment Pools. The City's investment in Pools is reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is a 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does operate in a manner consistent with the SEC's Rule 2a7 of the Investment Act of 1940.

The City's investment in pools as of June 30, 2023, are shown below:

	Reported Amount	Weighted Average Fair Value	Maturity
State Investment Council Large Cap Active Equity Pool	$ 11,479,096	$ 11,479,096	N/A
State Investment Council Large Cap Index Equity Pool	8,188,344	8,188,344	N/A
State Investment Council Non-U.S. Developed Equity Pool	3,927,479	3,927,479	N/A
State Investment Council Mid/Small Cap Equity Pool	8,743,935	8,743,935	N/A
	$ 32,338,854	$ 32,338,854	

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 4: CAPITAL ASSETS

Primary Government

Capital asset activity for the city for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Governmental activities						
Capital assets not being depreciated						
Land and land rights	$ 31,499,772	$ 404,580	$ -	$ -	$ -	$ 31,904,352
Land improvements	19,125,120	-	-	-	-	19,125,120
Prepaid Assets	-	4,005,247	-	-	-	4,005,247
Construction in progress	46,316,469	23,118,952	-	(25,132,417)	-	44,303,004
Total capital assets not being depreciated	96,941,361	27,528,779	-	(25,132,417)	-	99,337,723
Other capital assets						
Buildings and building improvements	173,852,054	8,153,361	-	25,132,417	-	207,137,832
Airport runways	341,623	258,857	-	-	-	600,480
Infrastructure	3,808,033	243,298	-	-	-	4,051,331
Park improvements	29,245,772	1,367,586	-	-	-	30,613,358
Land improvement remediation	2,742,024	21,000	-	-	-	2,763,024
Machinery and equipment	66,659,205	3,805,097	(1,623,192)	74,961	-	68,916,071
Roads network	403,927,824	15,519,872	(1,058,609)	-	-	418,389,087
Flood control network	46,524,288	3,627,743	(17,068)	-	-	50,134,963
Leases right to use	10,563,660	6,849,629	(132,372)	-	(275,965)	17,004,952
SBITA	-	717,729	-	-	-	717,729
Total other capital assets at cost	737,664,483	40,564,172	(2,831,241)	25,207,378	(275,965)	800,328,827
Less accumulated depreciation/amortization						
Buildings and building improvements	(67,348,703)	(6,274,008)	-	-	-	(73,622,711)
Airport runway	(8,472)	(17,168)	-	-	-	(25,640)
Park improvements	(9,749,752)	(884,822)	-	-	-	(10,634,574)
Land improvement remediation	(1,584,322)	(315,289)	-	-	-	(1,899,611)
Machinery and equipment	(52,446,232)	(5,196,718)	1,641,918	(68,916)	-	(56,069,948)
Roads network	(224,018,593)	(9,756,875)	635,911	-	-	(233,139,557)
Flood control network	(17,803,016)	(1,353,607)	1,619	-	-	(19,155,004)
Leases right to use	(3,132,907)	(778,056)	43,047	-	124,937	(3,742,979)
SBITA	-	(108,251)				(108,251)
Total accumulated depreciation/ amortization expense	(376,091,997)	(24,684,794)	2,322,495	(68,916)	124,937	(398,398,275)
Total other capital assets at historic cost, net	361,572,486	15,879,378	(508,746)	25,138,462	(151,028)	401,930,552
Governmental activities capital assets, net	458,513,847	43,408,157	(508,746)	6,045	(151,028)	501,268,275

Less associated debt	$ (172,699,597)
Less other capital related liabilities	(3,612,490)
Less deferred gain on refunding	-
Plus deferred charge on refunding	-
Plus unspent bond proceeds	44,692,876
Net Investment in Capital Assets	$ 369,649,064

NOTE 4: CAPITAL ASSETS (Continued)

Depreciation expense was charged to governmental and interservice funds as follows:

	Governmental Activities
Police	$ 2,148,115
Fire	1,822,072
Quality of Life	1,285,953
Public Works	14,975,357
Information technology (Gen Govt)	2,083,014
Transportation	201,932
Parks and Recreation	22,583
Economic Development	1,188,151
Community Development	31,190
Internal Service Funds	40,121
All Dept Leases	778,056
SBITA Amortization Expense	108,251
Total Depreciation / Amortization Expense	$ 24,684,794

Changes made to the June 30, 2023 capital assets are a result of the implementation of Governmental Accounting Standards Board (GASB) Statement No. 96 - Subscription based information technology arrangements (SBITA). The capitalization of these subscription-based arrangements resulted in an increase in the governmental capital assets of $717 thousand.

Land and land rights increased by approximately $405 thousand due to the purchase of land at 130 W. Amador Ave for the expansion of the Mesilla Valley Community of Hope Campus.

Construction in progress (CIP) increased by approximately $23.1 million from projects such as the Avenida de Mesilla, Casa Linda Acres Road reconstruction, North Sonoma Ranch Boulevard construction, Veterans parking lot project, the new animal shelter, Las Cruces Police evidence building, and the new Transit maintenance facility. Transfers that reduced CIP in the amount of $25.1 million include the completion of the Community Competition Pool, and Fire Station 3.

Buildings and building improvements increased by approximately $8.1 million due to construction and improvements of City facilities, and parks, including the a animal shelter, Fire Station 3 replacement, and new transit maintenance facility.

Airport runways had an increase of approximately $259 thousand due to a new terminal building, Airport landscape improvements, Airport runway extensions, and the east area taxi lane water and sewer line install.

General City infrastructure had an increase of approximately $244 thousand due to the new parking lot 7 project, new restroom facility located in downtown las cruces, the new GWP well 27, and Arts and Cultural District improvements.

Park Improvements increased by approximately $1.4 million due to projects including the park and trail from GO bonds, the Unidad playground rehabilitation and splash pad addition, and the park and sports courts rehabilitation at various city locations.

NOTE 4: CAPITAL ASSETS (Continued)

The City spent approximately $3.8 million for equipment and vehicle purchases for Las Cruces Police and Fire Departments, Public Works, Parks & Recreation, Economic Development, and other City departments. Decrease in machinery and equipment of approximately $1.6 million were due to the retirement of items sent to auction or used for trade-ins.

Roads increased by approximately $15.5 million due to the Sonoma Springs Avenue extension, bike and pedestrian improvements, University Avenue waterline and mill overlay project. It also includes Mcfie Avenue, First Street, and Village Plaza reconstruction and utility replacement, and 2022 sidewalk gap project. Retirements of approximately $1 million are due to infrastructure dispositions.

Flood Control Network increased by approximately $3.6 million from the Metro Verde South project, Parkhill Estates phase 7 project, Redhawk Estates phase 1 project, Redhawk Villas project, University Meadows phase 2 project, Aggie uptown phase 1a and 1b project, Carsen Ranch Estates project, and the Metro Central phase 1 and 2 projects. Retirements of approximately $17 thousand are due to infrastructure dispositions.

Leases right to use had an increase of approximately $6.8 million due to leases held on Telshor Boulevard and Research Park.

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 4: CAPITAL ASSETS (Continued)

Business Type Activities

Capital asset activity for BTA for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Business type activities						
Capital assets not being depreciated						
Land and water rights	$ 15,443,479	$ -	$ -	$ -	$ -	$ 15,443,479
Construction in progresss	1,673,271	10,157,586	-	-	-	11,830,857
Total capital assets not being depreciated	17,116,750	10,157,586	-	-	-	27,274,336
Other capital assets						
Buildings and building improvements	14,744,191	50,509	-	-	-	14,794,700
Airport Infrastructure	34,802,049	103,212	-	-	-	34,905,261
Land improvements	338,691	-	-	-	-	338,691
Distribution and collection system	145,308,839	5,457,238	-	-	-	150,766,077
Utilities transmission	299,878,066	6,406,816	(188,773)	-	-	306,096,109
Machinery and equipment	38,704,005	5,238,339	(2,375,851)	-	406	41,566,899
Leases right to use	1,262,435	80,485	(6,009)	-	(138,540)	1,198,371
Total other capital assets at historic cost	535,038,276	17,336,599	(2,570,633)	-	(138,134)	549,666,108
Less accumulated depreciation/amortization						
Buildings and building improvements	(6,933,280)	(341,970)	-	-	-	(7,275,250)
Airport Infrastructure-Runways	(15,699,480)	(981,787)	-	-	-	(16,681,267)
Land improvements	(271,542)	(5,377)	-	-	-	(276,919)
Distribution and collection system	(73,503,179)	(3,244,516)	-	-	-	(76,747,695)
Utilities transmission	(108,635,122)	(7,838,129)	136,486	-	-	(116,336,765)
Machinery and equipment	(29,715,357)	(3,039,395)	2,375,852	-	-	(30,378,900)
Leases right to use	(679,496)	(84,343)	-	-	211,094	(552,745)
Total accumulated depreciation/amortization expense	(235,437,456)	(15,535,517)	2,512,338	-	211,094	(248,249,541)
Total other capital assets at historic cost, net	299,600,820	1,801,082	(58,295)	-	72,960	301,416,567
Business type activities capital assets, net	$ 316,717,570	$ 11,958,668	$ (58,295)	$ -	$ 72,960	$ 328,690,903

Less associated debt	$ (93,758,624)
Less other capital related liabilities	(3,011,717)
Less deferred gain on refunding	-
Plus deferred charge on refunding	342,651
Plus unspent bond proceeds	6,087,821
Net Investment in Capital Assets	$ 238,351,034

NOTE 4: CAPITAL ASSETS (Continued)

Depreciation expense was charged to business-type funds as follows:

		Business Type Activities
Airport	$	1,046,076
Gas		2,774,098
Water		4,662,769
Wastewater		5,171,078
Solid Waste		1,145,551
Shared Services		238,508
Transit		497,437
Alternative Fuel		-
Total Depreciation / Amortization Expense	$	15,535,517

Construction in Progress (CIP) increased by approximately $10.1 million due to the new Transit maintenance facility, SCADA server upgrades, University Avenue water line project, Jacob hands wastewater UV disinfection system, and the Birttaney Estate sewer extension.

Buildings and building improvements increased by approximately $50 thousand due to the FY23 Foothills landfill building upgrades and the Airport bathroom renovations.

Airport infrastructure and runways increased by $103 thousand due to the east area taxi lane renovation project.

There were no land improvements for fiscal year 2023.

Distribution and collection system increased by approximately $5.4 million, primarily due to Gas, water, and wastewater infrastructure additions.

Utilities transmission increased approximately by $6.4 million primarily due to Water, and Wastewater infrastructure additions. Decreases of approximately $188 thousand in utilities transmission were due to utilities infrastructure disposals.

The city spent approximately $5.2 million on equipment and vehicle purchases for Utilities and Transit departments. Decrease in machinery and equipment of approximately $2.3 million were due to the retirement of items sent to auction or used for trade-ins.

Leases right to use had an increase of approximately $80 thousand due to the lease of a Flodar FL904 for the Utilities wastewater department.

NOTE 4: CAPITAL ASSETS (Continued)

South Central Solid Waste Authority

Changes in capital assets for the year ended June 30, 2023 are as follows:

	Balance June 30, 2022	Additions	Retirements	Transfers	Adjustments	Balance June 30, 2023
Capital assets not being depreciated						
Land	$ 807,276	$ -	$ -	$ -	$ -	$ 807,276
Construction in progress	-	46,176	-	-	-	46,176
Total	807,276	46,176	-	-	-	853,452
Capital assets being depreciated/amortized						
Right to use leased assets	2,022,099	678,933	-	-	(6,832)	2,694,200
Buildings	6,940,768	-	-	-	-	6,940,768
Equipment	19,240,444	1,172,631	(772,537)	-	-	19,640,538
Infrastructure	1,448,681	-	-	-	-	1,448,681
Landfill cell/site	16,017,081	-	-	-	-	16,017,081
Total	45,669,073	1,851,564	(772,537)	-	(6,832)	46,741,268
Less accumulated depreciation/amortization						
Right to use leased assets	603,947	454,922	-	-	(4,951)	1,053,918
Buildings	3,632,992	169,427	-	-	-	3,802,419
Equipment	12,161,025	1,689,011	(772,537)	-	-	13,077,499
Infrastructure	970,929	75,372	-	-	-	1,046,301
Landfill cell/site	6,527,155	490,652	-	-	-	7,017,807
Total accumulated depreciation & amortization	23,896,048	2,879,384	(772,537)	-	(4,951)	25,997,944
Total capital assets, net	$ 22,580,301	$ (981,644)	$ -	$ -	$ (1,881)	$ 21,596,776

SCSWA depreciation and amortization expense was $2,879,384 for the year ended June 30, 2023.

The summary of leased assets for the year ended June 30, 2023 is as follow:

Leased Assets	Balance June 30, 2022	Additions	Deductions	Transfers	Adjustments	Balance June 30, 2023
Right to use leased assets being amortized						
Right to use leased land	$ 98,010	$ -	$ -	$ -	$ 104,217	$ 202,227
Right to use leased buildings	432,662	678,933	-	-	(111,049)	1,000,546
Right to use leased equipment	1,491,427	-	-	-	-	1,491,427
Total right to use leased assets	2,022,099	678,933	-	-	(6,832)	2,694,200
Less accumulated amortization						
Right to use leased land	-	38,210	-	-	60,793	99,003
Right to use leased buildings	260,044	118,425	-	-	(65,744)	312,725
Right to use leased equipment	343,903	298,287	-	-	-	642,190
Total accumulated amortization	603,947	454,922	-	-	(4,951)	1,053,918
Total right to used leased assets, net	$ 1,418,152	$ 224,011	$ -	$ -	$ (1,881)	$ 1,640,282

NOTE 4: CAPITAL ASSETS (Continued)

The adjustments column reflects a difference of $6,832 in right to use building assets and $4,951 in related accumulated amortization between amortization schedules used to implement GASB 87 and the calculation from a newly implemented lease tracking software. In fiscal year 2022 a land lease was categorized as a building lease. An adjustment in the amount of $104,217 in right to use leased asset and $60,793 in related accumulated amortization adjusted this to the land category.

NOTE 5: RECEIVABLES AND PAYABLES

Governmental activities receivables were as follows at June 30, 2023:

	Accounts Receivable	Allowance for Doubtful Accounts	Interest Receivable	Contracts Receivable	Special Assessments	Accounts Receivable, Net	Leases Receivable	Total Governmental Activities
General Fund	$ 2,257,509	$ (1,693,445)	$ -	$ -	$ -	$ 564,064	$ 2,057,061	$ 2,621,125
Debt Service	-	-	-	-	13,789,188	13,789,188	-	13,789,188
Telshor Facility	-	-	9,715	-	-	9,715	-	9,715
Special Revenue Grants	66,710	-	17,879	-	-	84,589	-	84,589
Other Govermental Funds	895,397	(188,500)	3,394,976	4,214,447	4,014,555	12,330,875	-	12,330,875
Internal Service Funds	-	-	-	-	-	-	-	-
Total governmental receivables	$ 3,219,616	$ (1,881,945)	$ 3,422,570	$ 4,214,447	$ 17,803,743	$ 26,778,431	$ 2,057,061	$ 28,835,492

Governmental Activities

Special assessments receivables of $4,014,555 and related interest receivable of $3,394,976 represent amounts due from local developers to reimburse the City for the construction of subdivisions or other improvements for residential development. Though a majority of special assessments are not scheduled for collection within the next fiscal year, amounts are expected to be fully collected. The receivables are deferred and reported in the Sonoma Ranch Fund.

Business-type activities receivables, leases receivables, and leases accrued interest receivables at June 30, 2023 were as follows:

	Accounts Receivable	Allowance for Doubtful Accounts	Accounts Receivables, Net	Leases Receivable	Leases Accrued Interest Receivable	Total Leases Receivable, Leases Accrued Interest Receivable, and Accounts Receivable, Net
Gas	$ 2,692,308	$ (919,553)	$ 1,772,755	$ -	$ -	$ 1,772,755
Water	4,141,589	(370,784)	3,770,805	-	-	3,770,805
Waste water	2,334,226	(321,792)	2,012,434	-	-	2,012,434
Solid waste	2,973,179	(386,533)	2,586,646	-	-	2,586,646
Other enterprise funds	408,830	(29,800)	379,030	238,727	1,483	619,240
Total business-type activities	$ 12,550,132	$ (2,028,462)	$ 10,521,670	$ 238,727	$ 1,483	$ 10,761,880

NOTE 5: RECEIVABLES AND PAYABLES (Continued)

Business-type Activities

The accounts receivable for business-type activities are related to the provision of utility services to City customers. Receivables are shown net of an allowance for doubtful accounts. The allowance for doubtful accounts is based on management's assessment of the collectability of specific customer accounts, the aging of the accounts receivable, historical experience, and other currently available evidence. The leases receivable is related to GASB 87 – Leases. The city accrued $1,483 of interest lease receivable at June 30, 2023, as stated in Note 23 – Leases. Both leases are reported as current portion of leases receivable and current portion of leases interest receivable in the financial statements.

Governmental activities accounts payable and accrued liabilities at June 30, 2023 were as follows:

	Vendors	Accrued Salaries and Benefits	Accrued Taxes	Payable and Accrued Liabilities
Governmental activities				
General Fund	$ 3,649,480	$ 3,740,470	$ 182,170	$ 7,572,120
Debt Service	-	-	-	-
Telshor Facility	-	-	-	-
Special Revenue Grants	922,488	86,445	2	1,008,935
Other governmental	3,704,153	127,655	-	3,831,808
Internal service funds	749,388	65,480	-	814,868
Total governmental activities	$ 9,025,509	$ 4,020,050	$ 182,172	$ 13,227,731

Business-type activities accounts payable, accrued liabilities, and leases payable at June 30, 2023 were as follows:

	Vendors	Accrued Salaries and Benefits	Accrued Interest	Taxes Payable	Leases Payable	Total Acounts Payable, Accrued Liabilities, and Leases Payable
Business-type activities						
Gas	$ 625,937	$ 179,645	$ 24,183	$ 76,637	$ 2,694	$ 909,096
Water	1,158,284	238,074	159,865	100,871	40,394	1,697,488
Waste water	751,716	205,077	83,243	62,582	26,884	1,129,502
Solid waste	509,824	190,718	-	63,997	2,694	767,233
Other enterprise funds	1,737,627	218,220	-	-	-	1,955,847
Total business-type activities	$ 4,783,388	$ 1,031,734	$ 267,291	$ 304,087	$ 72,666	$ 6,459,166

Business-type Activities

The leases payable is related to GASB 87 – Leases. The leases are reported as current leases payable in the financial statements.

NOTE 6: INTERFUND ASSETS, LIABILITIES AND TRANSFERS

Primary Government

Governmental interfund receivables and interfund payables as of June 30, 2023, were as follows:

	Interfund Receivable	Interfund Payable	Total
Governmental activities			
General fund			
Nonmajor governmental funds	$ -	$ (2,563,058)	$ (2,563,058)
Nonmajor governmental funds			
General fund	5,217,586	-	5,217,586
Total governmental activities	$ 5,217,586	$ (2,563,058)	$ 2,654,528

The governmental fund balances reflect short-term advances from the general fund to funds with a credit cash balance. Credit cash balances are related to grant activity where grant expenditures are followed by grant reimbursements. Grant funding is generally used for senior programs, certain police activities, and capital grants for equipment, roadways, flood control, and airport improvements.

Business-type Activities

Business-type activities interfund receivables and interfund payables as of June 30, 2023, were as follows:

The business-type activities interfund balance reflect long-term advance of pooled cash between utilities. The water development fund, included in the water fund borrowed cash from the wastewater development fund, included in the wastewater fund in fiscal year 2012, with a ten-year repayment schedule including interest. The water development fund advance will be repaid in 2024 due to deferred payments. The gas operating fund, included in the gas fund, borrowed cash from the solid waste operating and contingency funds, included in the solid waste fund in fiscal year 2021, with a two-year repayment schedule including interest. The payments were deferred in fiscal year 2023, therefore the gas operating fund advance will be repaid in 2025.

	Interfund Receivable	Interfund Payable	Total
Business-type activities			
Enterprise Funds			
Nonmajor	$ -	$ (2,654,528)	$ (2,654,528)
Total business-type activities	$ -	$ (2,654,528)	$ (2,654,528)

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 6: INTERFUND ASSETS, LIABILITIES AND TRANSFERS (Continued)

Transfers between funds for the fiscal year ended June 30, 2023, consisted of the following:

	Transfers Out			
Transfers In	**General Fund**	**Nonmajor Govt Funds**	**Telshor Facility**	**Total**
General Fund	$ 1,818,231	$ 6,270,122	$ 2,310,494	$ 10,398,847
Nonmajor Govt Funds	4,736,539	4,100,000	-	8,836,539
Telshor Facility	-	1,999,111	-	1,999,111
Debt Service Funds	10,874,183	3,671,277	-	14,545,459
Airport Funds	858,408	-	-	858,408
Wastewater Funds	1,185,000	-	-	1,185,000
Nonmajor Enterprise Funds	61,602	-	-	61,602
Internal Service Funds	7,222,816	-	-	7,222,816
MVRDA Funds	-	1,562	-	1,562
HIDTA Funds	5,268			5,268
Grand Total	**$ 26,762,047**	**$ 16,042,071**	**$ 2,310,494**	**$ 45,114,612**

The transfers, as listed above, were used for the following purposes throughout the year:

1) $1.8 million were transferred between general funds and $6.3 million were transferred from non-major governmental funds to general funds. These transfers were to move monies from the specific funds that are required by statute or budget requirements to receipt said monies, to the specific funds required by statute or budget requirement to expend said monies, where those funds differ from each other. $2.3 million were transferred from the Telshor Facility Fund to the General fund to be utilized for health-related programs.

2) $4.7 million were transferred from the general fund to the non-major governmental funds to move Gross Receipts Tax and other revenues into project funds where they could be expended. $4.1 million were transferred between non-major governmental funds. This included $2.5 million from Flood Control Operations to Flood Control Capital funds and $1.6 million from TIDD revenue funds to TIDD project funds.

3) $2.0 million were transferred from non-major governmental funds to the telshor facility fund to return funds initially allocated for use in emergency humanitarian assistance to asylum seekers that were unspent.

NOTE 6: INTERFUND ASSETS, LIABILITIES AND TRANSFERS (Continued)

4) $10.9 million from the general fund and $3.6 million from non-major governmental funds were transferred to debt service funds. Debt Service funds are used to pay for the interest and principal payments of certain types of debt, which are utilized to fund projects. Specific general and non-major governmental funds are used to collect monies receipted which are then transferred to the Debt Service funds to make the required debt repayments when due.

5) $858 thousand were transferred from the general fund to the airport fund to provide required match for grant funding.

6) $1.2 million were transferred from the general fund to waste water funds to move Environmental Gross Receipts Taxes and Gross Receipts Taxes from the funds they were originally receipted to, to the funds where they were to be expended.

7) $62 thousand were transferred from the general fund to the non-major enterprise funds to provide required match for grant funding.

8) $7.2 million were transferred from the general fund to the internal service funds to move monies needed to pay for insurance premiums.

9) $1.6 thousand were transferred from non-major governmental funds to the Mesilla Valley Regional Dispatch Authority (MVRDA) custodial fund to close a fund associated with fee collection that was then transferred to MVRDA so the process was streamlined to go directly to the MVRDA custodial fund.

10) $5.3 thousand were transferred from the general fund to the HIDTA custodial fund to correct balances from previous years.

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 7: LONG-TERM LIABILITIES

Primary Government

Changes in long-term liabilities are as follows:

	Primary Government				
Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
General obligation bonds	$ 22,510,000	$ 17,000,000	$ 4,295,000	$ 35,215,000	$ 4,205,000
Tax revenue bonds	65,780,000	12,000,000	6,635,000	71,145,000	6,830,000
Unamortized premium/discount on sales tax revenue bonds	5,417,159	919,481	505,494	5,831,146	582,118
Bonds from direct borrowing and direct placements	30,935,000	5,000,000	3,540,000	32,395,000	3,240,000
Unamortized premium/discount on bonds from direct borrowing and direct placements	5,677,340	1,371,679	512,070	6,536,949	610,047
Notes payable	9,699,449	-	2,546,935	7,152,514	1,369,312
Pollution remediation	5,626,569	-	939,545	4,687,024	-
Claims and judgements	10,381,692	2,065,216	-	12,446,908	3,291,599
Compensated absences	5,170,392	7,219,028	7,403,815	4,985,605	997,121
Long term debt & other liabilities	161,197,600	45,575,404	26,377,858	180,395,146	21,125,197
Leases payable	7,868,502	7,025,085	1,001,711	13,891,877	654,800
SBITA payable	-	715,239	183,128	532,111	197,493
Leases & SBITA liabilities	7,868,502	7,740,324	1,184,839	14,423,988	852,293
Governmental Activities long-term liabilities	169,066,103	53,315,728	27,562,697	194,819,134	21,977,490
Business-type Activities					
Utility revenue bonds	$ 69,420,000	$ -	$ 6,365,000	$ 63,055,000	$ 6,590,000
Unamortized discount / premium on utility revenue bonds	4,917,571	-	594,836	4,322,735	594,836
Utility revenue bonds from direct borrowing and direct placements	18,450,000	-	500,000	17,950,000	540,000
Unamortized discount / premium on utility revenue bonds from direct borrowing and direct placements	4,125,572	-	224,360	3,901,212	224,360
Notes payable from direct borrowing and direct placements	4,125,000	-	235,000	3,890,000	235,000
Landfill closure and post-closure costs (Note 8)	684,000	-	36,000	648,000	36,000
Compensated absences	1,513,132	2,108,956	2,071,986	1,550,101	310,020
Long term debt & other liabilities	103,235,275	2,108,956	10,027,182	95,317,048	8,530,216
Leases payable	633,376	80,485	74,184	639,677	72,667
Business-type activities long-term liabilities	103,868,651	2,189,441	10,101,367	95,956,725	8,602,883
Total long-term liabilities	$ 272,934,752	$ 55,505,170	$ 37,664,063	$ 290,775,858	$ 30,580,373

NOTE 7: LONG-TERM LIABILITIES (Continued)

Net pension liability and net other postemployment benefit obligations have typically been liquidated in the fund to which the employees are assigned. For governmental activities, most pension liability and postemployment benefit obligations have been liquidated in the general fund. Claims and judgment liabilities have typically been liquidated in the general fund and the self-insurance fund (an internal service fund). Compensated absences typically have been liquidated in the fund to which the employees are assigned. For governmental activities, most compensated absences liquidate in the general fund. For business-type activities, each major fund and transit have a significant share of the liquidations. The balances for compensated absences and claims and adjustments are adjusted to include all internal service fund balances in governmental activities. The City implemented Governmental Accounting Standards Board (GASB) Statement No. 96-SBITAs on July 1, 2022. This resulted in an increase in long-term liabilities of $532,111.

General Obligation Bonds

The City held a special election on August 21, 2018. The electors of the City authorized the issuance of general obligation bonds to secure funds for the following purpose in the following amounts: Question 1 - $16.9 million to construct improvements to parks, including sport fields and other related facilities; Question 2 - $9.8 million to construct a new animal shelter facility and related improvement facilities; Question 3 - $6.2 million to construct a replacement fire station facility for Fire Station 3, including acquisition of necessary land; Question 4 - $2.7 million to construct and improve recreational walking, jogging, and biking trails including acquisition of necessary land.

In 2019, the City issued $18 million in General Obligation Bonds, Series 2019 with an average coupon rate of 4.41%. The proceeds of these bonds were used as follows: Question 1 - $6,491,090, Question 2 - $6,103,470, Question 3 - $4,156,980 and Question 4 - $1,248,460. The bonds require annual principal payments and semi-annual interest payments through August 1, 2030.

In 2020, the City issued $17.6 million in General Obligation Bonds, Series 2020 with an average coupon rate of 3.75%. The proceeds of these bonds were used as follows: Question 1 - $10,408,910, Question 2 - $3,696,530, Question 3 - $2,043,020 and Question 4 -$1,451,540. The bonds require annual principal payments and semi-annual interest payments through August 1, 2032.

During the general election held on November 8, 2022, the electors of the City authorized the issuance of general obligation bonds to secure funds for the following purpose in the following amounts: Question 1 - $10 million to acquire, plan, design, construct, and equip a new fire station facility, including acquisition of necessary land; Question 2 - $5 million to acquire, plan, design, construct, and equip the regional community recreation facility known as East Mesa Public Recreation Complex, including acquisition of necessary land; Question 3 - $6 million to provide resources to plan, design, construct, acquire, and preserve housing affordable for low to moderate income households, including acquisition of necessary land; Question 4 - $2 million to renovate and improve parks and recreational facilities.

NOTE 7: LONG-TERM LIABILITIES (Continued)

In 2023, the City issued $17 million in General Obligation Bonds, Series 2023 with an average coupon rate of 4.86%. The purpose of the bond proceeds was used as follows: Question 1 - $10, Question 2 - $5 million, and Question 4 - $2 million. The bonds require annual principal payments and semi-annual interest payments through August 1, 2036.

The Constitution of the State of New Mexico limits the amount of general-purpose general obligation bonds that may be issued by a municipality to four percent of the taxable valuation of property located within the City limits. On June 30, 2023, assessed valuation is $2,948,746,474 for a maximum bonding capacity of $117,949,859. Total general obligation debt outstanding at year end was $35,215,000 with remaining debt capacity of $82,734,859.

General obligation bonds payable is as follows:

Type	Purpose	Original Date	Due Date	Issue	Balance Outstanding	Interest Rates %
General Obligation	Facilities and improve trails/parks	3/13/2019	2030	$ 18,000,000	$ 7,880,000	3-5
General Obligation	Facilities and improve trails/parks	9/24/2020	2032	$ 17,600,000	$ 10,335,000	2-5
General Obligation	Facilities and park improvements	3/30/2023	2036	$ 17,000,000	$ 17,000,000	4-5
				$ 52,600,000	$ 35,215,000	

Future debt service requirement for general obligation bonds is:

Year Ending June 30,	Principal	Interest	Total
2024	$ 4,205,000	$ 1,273,592	$ 5,478,592
2025	3,790,000	1,209,450	4,999,450
2026	3,150,000	1,035,950	4,185,950
2027	3,095,000	879,825	3,974,825
2028	3,095,000	730,000	3,825,000
2029-2033	13,540,000	2,044,625	15,584,625
2034-2038	4,340,000	370,000	4,710,000
	$ 35,215,000	$ 7,543,442	$ 42,758,442

Description of Bonds

In 2012, State-shared Gross Receipts Revenue Bonds, Series 2011A were issued to fund street and facilities improvements and improve flood control. Series 2011A bonds are secured by state-shared gross receipts tax revenues through maturity. These pledged revenues were $49.9 million in 2023. Principal payments on the bonds for the current year for the Series A were $1,100,000. Interest payments were $37,125.

NOTE 7: LONG-TERM LIABILITIES (Continued)

State-shared Gross Receipts Tax Revenue Bonds, Series 2014, were issued to fund roadway construction and facility construction and equipment. The bonds are secured through maturity by state-shared gross receipts tax revenues. Such revenues totaled $49.9 million in 2023. For the current year, principal and interest paid was $900,000 and $95,850, respectively.

In 2014, Municipal Gross Receipts Revenue Bonds, Series 2014A and 2014B were issued to fund street improvements and improve flood control. Series 2014A bonds are secured by certain future gross receipts tax through maturity. For the current year, such pledged revenues totaled $10.2 million. Series 2014B bonds are secured by certain future gross receipts tax through maturity. In fiscal year 2023, such pledged revenues totaled $10.2 million. Principal payments on the bonds for the current year for the Series A and Series B bonds were $450,000 and $120,000, respectively. Interest payments were $84,719 and $7,200, respectively.

The City issued $19,195,000 bond par amount in State-shared Gross Receipts Tax Refunding Bonds, Series 2015 to defease and refund the Series 2005 State-shared Gross Receipts tax bonds and pay the costs of issuance. The proceeds for the advance refunding were deposited in an irrevocable trust and the associated debt was defeased and subsequently called on June 1, 2015. The true interest cost on the new bond series is 2.73 percent with a final maturity of June 1, 2035. The net present value savings resulting from this refunding is $2,724,805. The difference in cash flow requirements to service the old debt of $29,526,983 and the cash flows to service the debt of $26,014,758 is $3,512,225. The bonds are secured through maturity by state-shared gross receipts tax revenues. Such revenues totaled $49.9 million in 2023. For the current year, principal and interest paid was $790,000 and $410,288, respectively.

In 2015, Hold Harmless Gross Receipts Revenue Bonds, Series 2015A and 2015B were issued to fund street and facility improvements and economic development projects. The Series 2015A and 2015B bonds are secured by certain future gross receipts tax through maturity. For the current year, such pledged revenues totaled $14.3 million. Principal payments on the bonds for the current year for the Series A and Series B bonds were $1,015,000 and $185,000, respectively. Interest payments were $583,025 and $113,379, respectively.

Taxable Subordinate Lien State-shared Gross Receipts Improvement Revenue Bonds, Series 2016 were issued to fund street and infrastructure improvements in the Metro Verde development area. The Series 2016 bonds are secured by a subordinate lien on certain future gross receipts tax through Maturity. For the current year, such pledged revenues totaled $49.9 million. The City expects to be reimbursed for costs of the project through the Metro Verde Voluntary Assessment District. Principal and interest payments on the bonds for the current year were $570,000 and $210,803, respectively.

The City issued $5,000,000 bond par amount in Flood Control Municipal Gross Receipts Tax Bonds, Series 2016. The bonds were issued to fund various flood control projects within the City. The Series 2016 bonds are secured by the fifth one-quarter of one percent municipal gross receipts tax revenues. For fiscal year 2023, such pledged revenues totaled $10.2 million. Principal and interest payments on the Series 2016 bonds in the current year were $280,000 and $56,200, respectively.

NOTE 7: LONG-TERM LIABILITIES (Continued)

In 2017, State-Shared Gross Receipts Tax Revenue Bonds, Series 2017 were issued to fund street and facility construction and improvement projects. The Series 2017 bonds are secured through maturity by state-shared gross receipts tax revenues. For the current year, such pledged revenues totaled $49.9 million. Principal and interest payments on the bonds in the current year were $645,000 and $187,050, respectively.

In 2018, the City issued $9.6 million in Hold Harmless Gross Receipts Revenue Bonds, Series 2018 in a private placement with the New Mexico Finance Authority. The proceeds of these bonds were used for the construction of a competitive pool enclosure. The Series 2018 bonds are secured by certain future gross receipts tax through maturity. For the current year, such pledged revenues totaled $14.3 million. Principal and interest payments on the bonds in the current year were $1,115,000 and $134,629 respectively.

Taxable Subordinate Lien State-shared Gross Receipts Improvement Revenue Bonds, Series 2019 were issued to fund street and infrastructure improvements in the Metro Verde development area. The Series 2019 bonds are secured by a subordinate lien on certain future gross receipts tax through Maturity. For the current year, such pledged revenues totaled $49.9 million. The City expects to be reimbursed for costs of the project through the Metro Verde Voluntary Assessment District. Principal and interest payments on the bonds for the current year were $555,000 and $213,726 respectively.

State-shared Gross Receipts Tax Revenue Bonds, Series 2020 with a bond par amount of $15,435,000 were issued to refund the 2010 Convention Center bonds and pay the costs of issuance. The proceeds for the refunding were deposited in an irrevocable trust and the associated bonds were defeased and subsequently called on June 1, 2020. The true interest cost on the new bonds series is 1.991 percent with a final maturity of June 1, 2039. The net present value savings resulting from this refunding is $4,279,605. The difference in cash flow requirements to service the old debt of $29,526,983 and the cash flows to service the refunding debt of $21,780,037 is $6,357,697. The bonds are secured through maturity by state-shared gross receipts tax and lodger's tax revenues. Such revenues totaled $54.1 million in 2023. For the current year, principal and interest paid was $580,000 and $529,656, respectively.

In 2020, the City issued $5.08 million in Municipal Gross Receipts Revenue Bonds, Series 2020A in a private placement with the New Mexico Finance Authority. The proceeds of these bonds were used to fund street improvements. The Series 2020A bonds are secured by certain future gross receipts tax through maturity. For the current year, such pledged revenues totaled $10.2 million. Principal and interest payments on the bonds for the current year were $1,160,000 and $50,076 respectively.

State-shared Gross Receipts Revenue Bonds, Series 2020A and 2020B were issued in a private placement with the New Mexico Finance Authority in 2020. The proceeds of these bonds were issued to fund street, facilities improvements, and energy efficiency and water conservation improvements to City buildings and facilities. Series 2020A and 2020B bonds are secured by state-shared gross receipts tax revenues through maturity. These pledged revenues were $49.9 million in 2023. Principal payments on the Series A and Series B bonds for the current year were $295,000.

NOTE 7: LONG-TERM LIABILITIES (Continued)

and $125,000 respectively. Interest payments on Series A and Series B bonds for the current year were $339,750 and $293,250 respectively.

In 2022, the City issued $5 million in Taxable Subordinate Lien State-shared Gross Receipts Improvement Revenue Bonds, Series 2022 in a private placement with the New Mexico Finance Authority. The proceeds of these bonds were used for the purchase of four fire trucks. The Series 2022 bonds are secured by a subordinate lien on certain future gross receipts tax through maturity. For the current year, such pledged revenues totaled $49.9 million. Principal and interest payments on the bonds in the current year were $290,000 and $73,945 respectively.

State-Shared Gross Receipts Tax Revenue Bonds, Series 2023 were issued to fund street and facility construction and improvement projects in 2023. The Series 2023 bonds are secured through maturity by state-shared gross receipts tax revenues. For the current year, such pledged revenues totaled $49.9 million. No principal or interest payments were made on these bonds in 2023.

In the event of default, the holder or holders of not less than 25% in aggregate principal amount of the bonds may proceed against the City to protect and enforce their rights under the Bond Ordinances.

Debt Service Requirements

Tax revenue bonds payable by governmental activities are summarized as follows:

Type	Purpose	Original Date	Due Date	Issue	Balance Outstanding	Interest Rates %
Gross receipts tax revenue	Facilities and improve streets	7/29/2014	2026	10,000,000	2,445,000	2.0-4.0
Gross receipts tax revenue	Street improvement	7/29/2014	2028	8,000,000	2,355,000	2.0-4.0
Gross receipts tax revenue	Flood control	7/29/2014	2024	1,500,000	120,000	2.0-3.0
Gross receipts tax refunding	City Hall refunding	3/11/2015	2035	19,195,000	11,955,000	2.25-4.0
Gross receipts tax revenue	Facilities and improve streets	11/27/2015	2035	23,075,000	15,625,000	3.0-5.0
Gross receipts tax revenue	Economic Development	10/27/2015	2035	4,020,000	2,795,000	3.0-4.13
Gross receipts tax revenue	Streets in assessment district	4/5/2016	2031	8,585,000	5,400,000	3.1-3.75
Gross receipts tax revenue	Flood control	8/242016	2028	5,000,000	1,410,000	2.0-5.0
Gross receipts tax revenue	Facilities and improve streets	6/22/2017	2029	10,570,000	3,870,000	3.0-5.0
Gross receipts tax refunding	Convention center refunding	3/31/2020	2039	15,435,000	13,170,000	2.13-4.0
Gross receipts tax revenue	Facilities and improve streets	4/11/2023	2035	12,000,000	12,000,000	4.0-5.0
Total Bonds				117,380,000	71,145,000	
Gross receipts tax revenue	Pool cover	9/28/2018	2027	9,600,000	4,715,000	1.46-2.51
Gross receipts tax revenue	Streets in assessment district	9/27/2019	2035	8,870,000	7,775,000	2.14-2.89
Gross receipts tax revenue	Street improvement	6/5/2020	2033	5,080,000	2,175,000	1.02-2.06
Gross receipts tax revenue	Facilities improvement	6/29/2020	2032	7,190,000	6,500,000	5.00
Gross receipts tax revenue	Facilities improvement	6/29/2020	2040	6,750,000	6,520,000	3.0-5.0
Gross receipts tax revenue	Fire Fund	9/23/2023	2033	5,000,000	4,710,000	3.0-5.0
Total Bonds from Direct Borrowings and Direct Placements				42,490,000	32,395,000	
				$ 159,870,000	$ 103,540,000	

NOTE 7: LONG-TERM LIABILITIES (Continued)

Future debt service requirements for governmental activities revenue bonds are:

	Bonds		Bonds from Direct Borrowings and Direct Placements		
Year Ending June 30,	Principal	Interest	Principal	Interest	Total
2024	$ 6,830,000	$ 2,717,395	$ 3,240,000	$ 1,063,585	$ 13,850,980
2025	7,070,000	2,355,344	3,300,000	971,185	13,696,529
2026	7,425,000	2,068,631	3,375,000	874,571	13,743,203
2027	5,935,000	1,782,596	3,455,000	773,207	11,945,803
2028	5,335,000	1,587,511	2,290,000	667,305	9,879,816
2029-2033	25,015,000	5,060,871	11,335,000	2,101,764	43,512,635
2034-2038	12,450,000	1,163,994	4,060,000	613,749	18,287,742
2039-2043	1,085,000	23,056	1,340,000	60,900	2,508,956
	$ 71,145,000	$ 16,759,399	$ 32,395,000	$ 7,126,265	$ 127,425,664

Defeased Bonds

During prior fiscal years, the City entered into various advance refunding transactions related to certain bonded debt. A portion of the proceeds of the refunding issues was placed in a trust and used to purchase securities of the U.S. government and related agencies at various interest rates and maturities sufficient to meet all debt service requirements of the refunded debt. The assets are administered by trustees and are restricted for retirement of refunded debt. The liability for the refunded bonds and the related securities and escrow accounts are not included in the accompanying financial statements since the City defeased its obligation for the payment of the refunded debt upon completion of the refunding transactions.

As of June 30, 2023, no defeased bonds are outstanding.

Non-recourse (Conduit) Debt

The City has issued Industrial Revenue Bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are obligated for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2023, no Industrial Revenue bonds are outstanding.

Arbitrage

Under U.S. Treasury Department regulations, all governmental tax-exempt debt issued after August 31, 1986 is subject to arbitrage rebate requirements. The requirements stipulate, in general, that the earnings from the investment of tax-exempt bond proceeds, which exceed related interest expenditures on the bonds, must be remitted to the federal government on every fifth anniversary of each bond issue. The City periodically engages an independent consultant to determine whether

NOTE 7: LONG-TERM LIABILITIES (Continued)

the City has an arbitrage liability. The arbitrage liability was considered immaterial in 2023, thus no liability was reported in the financial statements as of June 30, 2023.

Governmental Activities Notes Payable

Details of governmental activities notes payable are:

Type	Purpose	Original Date	Due Date	Original Issue	Outstanding	Interest Rates %
2010 NMFA Note	Griggs Walnut	1/18/2008	2032	1,478,799	756,185	2.00
2010 HUD Loan	Facilities	7/21/2010	2030	2,000,000	1,023,000	2.00
2014 NMFA Note	SCSWA projects	6/20/2014	2028	2,780,000	835,000	0.25-3.31
2016 NMFA Note	Street improvements	6/9/2017	2030	5,115,000	1,840,000	0.94-2.59
2018 NMFA Note	Fire apparatus	7/27/2018	2025	1,419,664	434,329	1.48-2.21
2018 NMFA Note	Street heavy equipment	11/21/2018	2025	2,575,000	769,000	1.88-2.59
2020 NMFA Note	Flood improvements	6/5/2020	2032	3,580,000	1,495,000	1.02-2.37
				$ 18,948,463	$ 7,152,514	

The 2010 NMFA Griggs Walnut Plume note is secured by the 1995 environmental gross receipts tax revenues which totaled $2,524,222 in 2023. The 2010 HUD loan is secured by The Museum of Nature and Science property in the City. The 2014 SCSWA Projects loan is secured by the SCSWA operating revenues and City and County Environmental Gross Receipts taxes. The 2016 NMFA streets improvement is secured by the first 1/4% increment of the municipal gross receipts tax revenues which totaled $10.2 million in 2023. The 2018 Gas Tax loan is secured by gasoline tax revenues which totaled $1,913,117 in 2023. The 2018 NMFA fire apparatus loan is secured by the second 1/4% increment of the municipal gross receipts tax revenue which totaled $10.2 million in 2023. The 2020 NMFA flood control is secured by fifth 1/4% increment of the municipal gross receipts tax revenues which totaled $10.2 million in 2023.

The remaining notes payable in the table above are secured through maturity by the state-shared gross receipts tax which totaled $49.9 million in 2023.

Principal and interest paid on the outstanding notes in the current year was $2,546,935 and $224,008 respectively.

In the event of default, NMFA may take any action necessary to collect the payments then due and to become due or to enforce performance of any agreement of the City in the Loan Agreement or the Intercept Agreement. Intercept agreement allows NMFA to have the pledged revenues paid directly to them rather than the City.

NOTE 7: LONG-TERM LIABILITIES (Continued)

Debt Service Requirements

Future debt service requirements for governmental activities notes payable are:

	Notes from Direct Borrowings and Direct Placements		
Year Ending June 30,	Principal	Interest	Total
2024	$ 1,369,312	$ 175,737	$ 1,545,049
2025	1,395,609	144,080	1,539,689
2026	804,652	110,393	915,045
2027	822,265	89,792	912,057
2028	845,911	67,827	913,738
2029-2032	1,914,765	90,609	2,005,374
	$ 7,152,514	$ 678,437	$ 7,830,951

Joint Utility Revenue Bonds

In 2006, the City issued $17,575,000 in joint utility revenue bonds (Series 2006). Certain proceeds of this issuance were deposited in the Acquisition Fund and used to finance the acquisition, installation, and construction of water and wastewater capital improvements. Additionally, certain proceeds were used to fund the Reserve Requirement and pay costs of issuance relating to these bonds.

On May 12, 2015, the City issued $16,895,000 of 2015 joint utility refunding bonds to defease the Series 2006 bonds. The total interest cost on the new bond is 2.4 percent with a final maturity of June 1, 2035. The gain from this refunding is $429,226 and the present value savings resulting from this refunding is $1,038,837. The difference in cash flow requirements to service the old debt of $15,746,075 and the cash flows to service the debt of $12,914,300 is $2,831,775.

On August 26, 2014, the City issued $7,125,000 of joint utility refunding revenue bonds (Series 2014A) to defease and refund the 2005 joint utility revenue bonds. Proceeds were deposited in an escrow fund that then paid the outstanding balance of the bonds on June 1, 2015. Certain other proceeds were used to fund a debt service reserve account and pay costs of issuance relating to these bonds. The average interest of the Series 2014A bonds is 3.42 percent. The City had a gain of $266,052 and obtained a net present value savings from this refunding of $529,520. The cash flows to service the refunding bonds is $985,728 less than the cash flows required to service the debt on the 2005 bonds.

The City issued $3.4 million in joint utility improvement revenue bonds (Series 2014B). The proceeds of these bonds were used to improve the City's joint utility system, fund a reserve account and pay costs of issuance relating to these bonds.

NOTE 7: LONG-TERM LIABILITIES (Continued)

In 2015, the City issued $16.9 million in joint utility refunding and improvement revenue bonds (Series 2015) to refund and defease $13.1 million of outstanding 2006 Series bonds. The proceeds were also used to improve the City's Joint Utility System, fund a standalone surety reserve, and pay all costs of issuance.

In 2015, the City issued $17.1 million in joint utility improvement revenue bonds (Series 2015A). The proceeds of these bonds were used to expand and improve the City's joint utility system and pay all issuance costs. The requirement for a reserve account was satisfied with surety bond insurance.

In 2016, the City issued $16.3 million in joint utility improvement revenue bonds (Series 2016). The proceeds of these bonds were used to expand and improve the City's joint utility system. The requirement for reserve account was satisfied with surety bond insurance.

In 2018, the City issued $22.2 million in joint utility improvement revenue bonds subordinate lien (Energy Performance Contract), Series 2018. The proceeds of these bonds were used to expand and improve the City's joint utility system and pay all issuance costs. The requirement for a reserve account was satisfied with surety bond insurance.

In 2020, the City issued $12,825,000 in joint utility refunding revenue bonds (Series 2020) to refund 2010 joint utility revenue bonds and expand and improve the City's joint utility system and pay all issuance costs. The requirement for a reserve account was satisfied with surety bond insurance. The total interest cost on the new bond is 1.09 percent with a final maturity of June 1, 2027. The gain from this refunding is $35,011 and the present value savings resulting from this refunding is $1,491,205. The difference in cash flow requirements to service the old debt of $18,794,531 and the cash flows to service the debt of $15,509,333 is $3,285,198.

In 2020, the City issued $19.3 million in joint utility improvement revenue bonds (Series 2020A and Series 2020B) in a private placement with the New Mexico Finance Authority. The proceeds of these bonds were used to expand and improve the City's joint utility system and pay all issuance costs. The requirement for a reserve account was satisfied with a surety bond insurance.

In the event of default, the holder, or holders of not less than 25% in aggregate principal amount of the bonds may proceed against the City to protect and enforce their rights under the Bond Ordinance.

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

Joint utility revenue bonds are summarized as follows as of June 30, 2023:

Purpose	Issue Date	Due Date	Original Issued	Outstanding	Interest Rates %
Series 2014 refunding bond	8/26/2014	2025	7,125,000	1,480,000	2.0-4.0
Series 2014B system improvement bond	8/26/2014	2034	3,425,000	2,160,000	3.0-5.0
Series 2015 refunding and rehabilitation bond	5/12/2014	2035	16,895,000	7,515,000	2.0-5.0
Series 2015A improvement bond	12/16/2015	2035	17,065,000	12,250,000	2.38-5.0
Series 2016 improvement revenue bond	10/19/2016	2036	16,375,000	12,090,000	2.13-5.0
Series 2018 improvement revenue bond	2/22/2018	2038	22,180,000	19,920,000	2.0-4.0
Series 2020 refunding bond	3/26/2020	2027	12,825,000	7,640,000	4.0-5.0
Total Bonds			95,890,000	63,055,000	
Series 2020A improvement bond	6/29/2020	2040	11,240,000	10,185,000	3.0-5.0
Series 2020B improvement bond	6/29/2020	2041	7,985,000	7,765,000	3.0-5.0
Total bonds from direct borrowing and direct placement			19,225,000	17,950,000	
Total joint utility revenue bonds			$ 115,115,000	$ 81,005,000	

Future debt service requirements for business-type activities joint utility revenue bonds are:

Year ending June 30,	Bonds		Bonds from Direct Borrowings and Direct Placement		Total
	Principal	Interest	Principal	Interest	
2024	$ 6,590,000	$ 2,306,132	$ 540,000	$ 790,600	$ 10,226,732
2025	6,995,000	2,009,932	580,000	763,600	10,348,532
2026	6,295,000	1,717,982	625,000	734,600	9,372,582
2027	5,170,000	1,479,731	680,000	703,350	8,033,081
2028	3,385,000	1,267,081	725,000	669,350	6,046,431
2029-2033	18,895,000	4,650,594	4,535,000	2,743,500	30,824,094
2034-2038	15,725,000	1,409,981	6,365,000	1,437,000	24,936,981
2039-2041	-	-	3,900,000	212,550	4,112,550
Total	$ 63,055,000	$ 14,841,432	$ 17,950,000	$ 8,054,550	$ 103,900,982

The 2014A, 2014B, and 2015 JU revenue bond ordinances provide that the net revenue of the City's joint utility systems shall be at least 125% of the maximum outstanding debt requirements for the utility system. These bonds are not a general obligation to the City but are payable and collectible solely out of the net revenues of the joint utility systems. Net revenue as defined in the bond ordinances means the revenue after deducting operation and maintenance expenses. Operation and maintenance expenses include all reasonable and necessary current expenses of the City, paid or accrued, for operating, maintaining, and repairing the system; and shall include, without limiting the generality of the foregoing,

NOTE 7: LONG-TERM LIABILITIES (Continued)

legal and overhead expenses of the various City departments directly related and reasonably allocable to the administration of the system, insurance premiums, the reasonable charge of depository banks and paying agents, contractual services, professional services required by this ordinance, salaries and administrative expenses, labor, and the cost of materials and supplies used for current operation; but shall not include any allowance for depreciation, payments in lieu of taxes, liabilities incurred by the City as a result of its negligence in the operation of the system, improvements, extension, enlargements or betterment, or any charges for the accumulation of reserves for capital replacements. The net revenue for the fiscal year ended June 30, 2023 exceeded the maximum annual debt service requirement. Bond reserve accounts have been established to accumulate funds where necessary.

The bond ordinances provide that any monies in any fund or account may be invested in any legal investment permitted by law, with the stipulation that investments of amounts in the escrow account will be made only in federal securities. The obligations so purchased as an investment of monies in a fund or account will be deemed at all times to be part of such fund or account, and the interest accruing thereon and any profit realized therefrom will be credited to the fund or account, and any loss resulting from each investment will be charged to the fund or account. The City Treasurer will present for redemption or sale on the prevailing market any obligations so purchased as an investment of monies in the fund or account whenever it will be necessary to do so in order to provide monies to meet any payment or transfer from such fund or account.

Bond covenants require reporting of the number of utility customers served, which were as follows for the year ended June 30, 2023:

	Water	Wastewater	Gas	Solid Waste
Residential	34,135	34,501	41,606	36,194
Commercial/other	4,770	3,660	3,246	2,827
Total	38,905	38,161	44,852	39,021

Business-type Activities Notes Payable

The notes payable for the business-type activities are paid from the net revenues of the utility system or from the net revenues of the Solid Waste system. City ordinance 1593, adopted by the City Council on December 18, 1996, provides authority for the City to issue additional debt with a parity lien on the pledged revenues of the utility system.

A comparison of the pledged revenues recognized during the year with the required debt service for the year is presented in the Pledged-Revenue Bond/Note Coverage Schedule located in the statistical section.

In the event of default, the New Mexico Finance Authority may take any action necessary to collect the payments then due and to become due or to enforce performance of any agreement of the City in the Loan Agreement.

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

Details of business-type activities notes payable are:

Type	Purpose	Original Date	Due Date	Original Issued	Outstanding	Interest Rates %
2017 NMFA Note	Joint Utility Improvement	12/1/2017	2037	5,135,000	**3,890,000**	0.95-3.48
				$ 5,135,000	**$ 3,890,000**	

Future debt service requirements for business-type activities notes payable are:

	Notes from Direct Borrowings and Direct Placements		
Year ending June 30	Principal	Interest	Total
2024	$ 235,000	$ 110,767	$ 345,767
2025	240,000	106,654	346,654
2026	245,000	101,998	346,998
2027	250,000	96,927	346,927
2028	255,000	91,477	346,477
2029-2033	1,385,000	347,959	1,732,959
2034-2037	1,280,000	111,277	1,391,277
	$ 3,890,000	$ 967,058	$ 4,857,058

NOTE 8: LANDFILL CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require placement of a final cover on landfill sites and performance of certain maintenance and monitoring functions at the sites for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that a landfill stops accepting waste, a portion of the closure and post closure costs are reported as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The City's landfill closure and post-closure care liability as of the year ended June 30, 2023 is reported as $648,000. The liability reflects a decrease in the estimate of total closure and post-closure costs of $36,000 compared to fiscal year 2022. Actual closure and post-closure care costs may be higher due to inflation, changes in technology, or changes in regulations. The Foothills landfill is at 100% capacity and closed.

NOTE 8: LANDFILL CLOSURE AND POST-CLOSURE CARE COST (Continued)

The City enacted a 1/16th cent environmental gross receipts tax (EGRT) that became effective January 1, 1995 to raise funds for environmental costs such as for landfill closure and post-closure care. The landfill closure was not funded from the EGRT fund during the year due to additional revenues from investment income and transfers from the General Fund and Solid Waste Operations Fund in prior years.

NOTE 9: POLLUTION REMEDIATION OBLIGATION – CHANGE IN ACCOUNTING ESTIMATE

Certain property owned by the City has been declared a Superfund Site by the Environmental Protection Agency (EPA). The EPA has determined that the City is a responsible party along with Doña Ana County, which also owns part of the contaminated property. On April 20, 2005, the City and Doña Ana County established a memorandum of understanding for a Joint Superfund Project (JSP) to work collaboratively with the EPA to complete the Remedial Investigation and Feasibility Study (RIFS) within the Superfund process. As a result of this study, the City accrued a liability of $6,890,106 to pay its share of the pollution remediation cost, as follows:

	Total Obligation	City's Portion
Capital assets	$ 5,151,978	$ 2,575,989
Operating costs	1,459,664	729,832
Completion costs	7,168,571	3,584,285
Total:	$ 13,780,213	$ 6,890,106

The City and County each received a $3.5 million construction loan from the New Mexico Finance Authority (NMFA) to cover some of the costs of the pollution remediation project. City project costs of $1,478,799 were funded using loan proceeds. The City repaid the loan using Environmental Gross Receipt Taxes. Construction on the project completed and remediation operations began in August 2012.

On December 19, 2017, the EPA issued a final Unilateral Administrative Order, requiring the City and County to perform pre-achievement operation and maintenance of the system until performance standards are met. In civil case no. 2:17-cv-00809 JCH-GBW, The City and County filed a complaint against the federal government for recovery of past response costs. The Consent Decree issued on July 30, 2020 ordered the United States to pay the City and County $6,389,407 for the past and future response costs of the local government entities. The City and County were each entitled to half of the payment, which was received in August 2020.

The Consent Decree requires the City and County to perform the work from the unilateral administrative order and make payments to the federal government for the EPA's response costs. As of October 2023, the City and County has paid $2,326,007 for the following: $1,140,000 for the EPA's past response costs, $26,003 for interest on past response costs, $125,000 for future response costs, $800,000 for interim response costs, $89,777 for oversight costs, and $145,227 for non-oversight costs. Future response costs are not to exceed $144,00 per year.

NOTE 9: POLLUTION REMEDIATION OBLIGATION – CHANGE IN ACCOUNTING ESTIMATE (Continued)

The total liability for the Superfund as of June 30, 2023 was estimated at $9,374,048; half is the City's portion for $4,687,024.

The pollution remediation obligation is reported in long-term liabilities in the statement of net position (see Note 7). The pollution remediation obligation is an estimate and is subject to revision because of the price increases or reductions, changes in technology, or changes in applicable laws or regulations. The City uses consultants to periodically reevaluate the site and potential liability.

NOTE 10: DEFERRED COMPENSATION PLAN

The City offers its employees two deferred compensation plans created in accordance with Internal Revenue Service Code Section 457. The plans available to all City employees, permit them to defer taxation on a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are solely the property and rights of the plan participants. The City has 798 active participants in the plan as of June 30, 2023.

City of Las Cruces employees who work 20 or more hours a week participate in a defined-benefit, contributory retirement plan through the Public Employees Retirement Act of the State of New Mexico, a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Association (PERA). Benefit provisions are established and may only be amended by state statute. Information pertaining to the actuarially computed present value of vested accumulated plan benefits and non-vested accumulated plan benefits, the plan's net position available for benefits and the assumed rate of return used in computing the present value, and ten year historical trend information presenting PERA's progress in accumulating sufficient assets to pay benefits when due is not available through individual government agencies participating in the plan. Actuarial pension data for the State of New Mexico, as employer, is provided at the state-wide level in a separately issued audit report of PERA. The report may be obtained by writing to PERA, PO Box 2123, 1120 Paseo de Peralta, Santa Fe, NM 88504-2323. Additional contact information is located at www.pera.state.nm.us.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN

General Information about the OPEB

Plan description. Employees of the City of Las Cruces (the City) are provided with OPEB through the Retiree Health Care Fund (the Fund)—a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents and surviving spouses) who have retired or will retire from public service in New Mexico.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (Continued)

NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA's financial information is included with the financial presentation of the State of New Mexico.

Benefits provided. The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.

Employees covered by benefit terms. At June 30, 2022, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	53,092
Inactive and eligible for deferred benefit	11,759
Current active members	92,520
	157,371
Active membership	
State general	18,691
State police and corrections	1,919
Municipal general	20,357
Municipal police	1,573
Municipal FTRE	756
Educational Retirement Board	49,224
	92,520

Contributions – Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Fund. Contributions to the Fund from the City were $1,625,695 for the year ended June 30, 2023.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the City and its related custodial funds reported a proportionate share of the net OPEB liability as shown in the following table:

	Proportional Share of OPEB Liability:
City of Las Cruces (CLC)	34,334,687
Animal Services Center of the Mesilla Valley (ASCMV)	400,228
Mesilla Valley Regional Dispatch Authority (MVRDA)	900,526
South Central Solid Waste Authority (SCSWA)	1,277,306
Amounts Reported on NMRHCA Report June 30, 2021	36,912,747

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The City's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2022. At June 30, 2022, the City's proportion was 1.59685%.

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (Continued)

For the year ended June 30, 2023, the City and its related custodial funds recognized OPEB income as follows:

Proportional Share of OPEB Expense (Revenue):	
CLC	(7,261,114.00)
ASCMV	(84,640.00)
MVRDA	(190,444.00)
SCSWA	(270,125.00)
Amounts Reported on NMRHCA Report June 30, 2021	(7,806,323.00)
Adjustments to OPEB Expense as part of recognizing total OPEB Liability:\	
CLC	(1,357,952.00)
ASCMV	31,359.00
MVRDA	31,200.00
SCSWA	112,759.00
Total OPEB Expense (Revenue) Recognized by CLC as adjusted	(8,988,957.00)

At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	ASCMV		MVRDA		SCSWA		City of Las Cruces		Total	
	DO	DI	DO	DI	DO	DI	DO	DI	DO	DI
Differences between expected and actual experience	6,657	59,323	14,979	133,477	21,245	189,324	571,087	5,089,129	613,968	5,471,253
Net difference between projected and actual earnings on pension plan investments	5,519	-	12,417	-	17,613	-	473,443	-	508,992	-
Changes of Assumptions	85,398	296,684	192,151	667,550	272,546	946,852	7,326,210	25,451,917	7,876,305	27,363,003
Changes in proportion and differences between Employer contributions and proportionate share of contributions	29,353	42,758	66,044	96,209	93,677	136,461	2,518,103	3,668,152	2,707,177	3,943,580
City of Las Cruces contributions subsequent to the measurement date	19,525	-	43,933	-	62,314	-	1,675,040	-	1,800,812	-
Total	146,452	398,765	329,524	897,236	467,395	1,272,637	12,563,883	34,209,198	13,507,254	36,777,836

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (Continued)

Deferred outflows of resources totaling $1,800,812 represent the City's contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense (revenue) as follows:

Year Ended June 30:	ASCMV	MVRDA	SCSWA	City of Las Cruces
2024	(82,049)	(184,613)	(255,595)	(6,864,157)
2025	(62,146)	(139,830)	(193,594)	(5,199,073)
2026	(47,752)	(107,443)	(148,755)	(3,994,893)
2027	(54,440)	(122,492)	(169,590)	(4,554,432)
2028	(32,108)	(72,245)	(100,022)	(2,686,165)

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2021 and rolled forward to the measurement date of June 30, 2022, using the following actuarial assumptions:

Valuation date	June 30, 2021
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.30% for ERB members; 2.50% for PERA members
Projected payroll increases	3.25% to 13.00%, based on years of service, including inflation
Investment rate of return	7.00%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 years for Medicare medical plan costs
Mortality	ERB members: 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. PERA members: Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (Continued)

***Rate of Return*.** The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation, and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

The best estimates for the long-term expected rate of return is summarized as follows:

Asset Class	Long-Term Rate of Return
U.S. core fixed income	0.4%
U.S. equity - large cap	6.6%
Non U.S. - emerging markets	9.2%
Non U.S. - developed equities	7.3%
Private equity	10.6%
Credit and structured finance	3.1%
Real estate	3.7%
Absolute return	2.5%
U.S. equity - small/mid cap	6.6%

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (Continued)

***Discount Rate*.** The discount rate used to measure the Fund's total OPEB liability is 5.42% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2059. The 7.00% discount rate, which includes the assumed inflation rate of 2.30% for ERB members and 2.50% for PERA members, was used to calculate the net OPEB liability through 2052. Beyond 2059, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.54%) was applied, Thus, 5.42% is the blended discount rate.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability of the City calculated using the discount rate of 5.42% as of June 30, 2022, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (4.42%)	Current Discount Rate (5.42%)	1% Increase (6.42%)
ASCMV	498,059	400,228	322,227
MVRDA	1,120,649	900,526	725,022
SCSWA	1,589,529	1,277,306	1,028,371
City of Las Cruces	42,727,405	34,334,687	27,643,181
As Reported by NMRHCA	45,935,642	36,912,747	29,718,801

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
ASCMV	320,687	400,228	468,018
MVRDA	721,556	900,526	1,053,055
SCSWA	1,023,455	1,277,306	1,493,654
City of Las Cruces	27,511,023	34,334,687	40,150,235
As Reported by NMRHCA	29,576,721	36,912,747	43,164,962

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (Continued)

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2022.

***Payable Changes in the Net OPEB Liability*.** At June 30, 2023, the City did not have a payable due to NMRHCA for the year ended June 30, 2023.

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS

General Information about the Pension Plan

Plan Description

Public Employees Retirement Fund is a cost-sharing, multiple employers defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officers, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the Public Employees Retirement Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund, unless specifically excluded. PERA issues a publicly available annual comprehensive financial report that can be obtained at https://www.nmpera.org/financial-overview/.

Benefits Provided - Benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for TIER I members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Certain police and fire members may retire at any age with 20 or more years of service for Tier I members. Generally, the amount of retirement pension is based on final average salary, which is defined under Tier I as the average of salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 90% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivor's annuities are also available.

Tier II

The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013 with the passage of Senate Bill 27 in the 2013 Legislative Session. Under the new requirements (Tier II),general members are eligible to retire at any age if the member has at least eight years of service credit and the sum of the member's age and service credit

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

equals at least 85 or at age 65 with 5 or more years of service credit. Under Tier II, police, and firefighters in Plans 3, 4 and 5 are eligible to retire at any age with 25 or more years of service credit. State police and adult correctional officers, peace officers and municipal juvenile detention officers will remain in 25-year retirement plans, however, service credit will no longer be enhanced by 20%. All public safety members in Tier II may retire at age 60 with 6 or more years of service credit. Generally, under Tier II pension factors were reduced by .5%, employee Contributions increased 1.5% and effective July 1, 2014 employer contributions were raised .05 percent. The computation of final average salary increased as the average of salary for 60 consecutive months.

Contributions – See PERA's Annual Comprehensive Financial Report for Contribution Provided Description

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions -

At June 30, 2023, the City of Las Cruces reported a liability of $182,290,102 for its proportional share of the net pension liability. The proportional share of net pension liability is reported in three divisions, General Municipal, Police, and Fire. The CLC excludes from the General Municipal division amounts attributed to Fiduciary entities and reported in their separate Annual Comprehensive Financial Reports for the South Central Solid Waste Authority and for the Mesilla Valley Regional Dispatch Authority. Provided below is a breakdown of the proportional share of net pension liability as reported by the CLC:

	General Municipal Division	Police Division	Fire Division	Total NPL
Proportional Share of Net Pension Liability (NPL) for:				
Mesilla Valley Regional Dispatch Authority (MVRDA)	$ 1,996,132	$ -	$ -	$ 1,996,132
South Central Solid Waste Authority (SCSWA)	5,591,119	-	-	5,591,119
City of Las Cruces	89,750,318	33,816,467	51,136,066	174,702,851
Total Net Pension Liability Reported by CLC at June 30, 2023	97,337,569	33,816,467	51,136,066	182,290,102
Amounts Presented on PERA Report June 30, 2022	$ 97,337,569	$ 33,816,467	$ 51,136,066	$ 182,290,102

The net pension liability was measured as of June 30, 2022, and the total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2022 using generally accepted actuarial principles. Therefore, the employers portion was established as of the measurement date of June 30, 2022. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2022. The City of Las Cruces's proportion of the net pension liability was based on a projection of the City of Las Cruces' long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the City of Las Cruces' General Municipal division proportion was 5.48780%, Police division proportion was 4.20775%, and Fire division proportion was 6.73326%. Respectively these represent an increase of .1679%, a decrease of .19625%, and a decrease of .34964% from the proportions measured as of June 30, 2021.

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

For the year ended June 30, 2023, the City of Las Cruces recognized pension expense of $18,534,529. Similar to the proportional share of net liability, pension expense is also reported in the same three divisions and the General Municipal division excludes amounts attributed to Fiduciary entities and reported in their separate Annual Comprehensive Financial Reports for the South Central Solid Waste Authority and for the Mesilla Valley Regional Dispatch Authority. A breakdown of pension expense as reported by CLC is provided below:

	General Municipal Division	Police Division	Fire Division	Total Pension Expense
MVRDA Proportional Share of Pension Expense	$ 472,968	$ -	$ -	$ 472,968
SCSWA Proportional Share of Pension Expense	92,731	-	-	92,731
City of Las Cruces Proportional Share of Pension Expens	10,572,124	2,761,520	4,611,342	17,944,986
Total Pension Expense Reported in PERA report dated June 30, 2022	11,137,823	2,761,520	4,611,342	18,510,685
Adjustements to Pension Expense as part of Recognizing Total Net Pension Liability - MVRDA	261	-	-	261
Adjustements to Pension Expense as part of Recognizing Total Net Pension Liability - SCSWA	729	-	-	729
Adjustements to Pension Expense as part of Recognizing Total Net Pension Liability - City of Las	22,854	-	-	22,854
Total Pension Expense/(Income) Recognized in total by the City of Las Cruces as adjusted to recognize Net Pension Liability for period ended June 30, 2023	$ 11,161,667	$ 2,761,520	$ 4,611,342	$ 18,534,529

At June 30, 2023, the City of Las Cruces reported deferred outflows of resources (DO) and deferred inflows of resources (DI) related to pensions from the following sources:

	MVRDA		SCSWA		City of Las Cruces		General Municipal Division	
	DO	DI	DO	DI	DO	DI	DO	DI
Changes of Assumptions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Differences between expected and actual experience	6,656	65,070	18,644	182,259	364,905	2,119,881	390,205	2,367,210
Net difference between projected and actual earnings on pension plan	164,327	-	460,274	-	9,008,479	-	9,633,080	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	46,118	-	129,177	-	2,528,242	-	2,703,537	-
City of Las Cruces contributions subsequent to the measurement date	161,359	-	393,358	-	5,461,348	-	6,016,065	-
Total	$ 378,460	$ 65,070	$ 1,001,453	$ 182,259	$ 17,362,974	$ 2,119,881	$ 18,742,887	$ 2,367,210

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

All Divisions - Schedules of Deferred Outflows (DO) and Inflows (DI) of Resources:

	CLC Portion of Municipal		Police		Fire		Total	
	DO	DI	DO	DI	DO	DI	DO	DI
Changes of Assumptions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Differences between expected and actual experience	364,905	2,119,881	880,858	-	318,064	36,099	1,563,827	2,155,980
Net difference between projected and actual earnings on pension plan investments	9,008,479	-	2,954,808	-	2,280,056	-	14,243,343	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	2,528,242	-	-	1,810,789	665,415	1,728,183	3,193,657	3,538,972
City of Las Cruces contributions subsequent to the measurement date	5,461,348	-	2,439,002	-	2,339,986	-	10,240,336	-
Total	$17,362,974	$ 2,119,881	$6,274,668	$1,810,789	$ 5,603,521	$ 1,764,282	$29,241,163	$ 5,694,952

$10,795,053 reported as deferred outflows of resources related to pensions resulting from The City of Las Cruces' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	MVRDA	SCSWA	City of Las Cruces	General Municipal Division
2024	50,900	142,570	3,274,928	3,468,398
2025	31,988	89,598	2,058,149	2,179,735
2026	(42,478)	(118,980)	(2,733,062)	(2,894,520)
2027	111,621	312,648	7,181,730	7,605,999

Year Ended June 30:	CLC Portion of Municipal	Police	Fire	Total
2024	3,274,928	508,578	619,789	4,403,295
2025	2,058,149	206,317	87,070	2,351,536
2026	(2,733,062)	(1,040,067)	(996,967)	(4,770,096)
2027	7,181,730	2,350,049	1,789,361	11,321,140

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

Actuarial assumptions. The total pension liability in the June 30, 2021 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

PERA FUND	
Actuarial Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll for all divisions except for the Legislative division which is Level Dollar
Amortization Period	25 years
Actuarial Assumptions:	
Investment Rate of Return	7.25% annual rate
Projected Salary increases	3.25% to 13.50% annual rate
Includes Inflation at	2.50%
Mortality Assumption	The mortality assumptions are based on the RPH-2014 Blue Collar mortality table with female ages set forward one year. Future improvement in mortality rates is assumed using 60% of the MP-2017 projection scale generational. For non-public safety groups, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups.
Experience Study Dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2013 through June 30, 2017 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on actuarial valuation performed as of June 30, 2021. The total pension liability was rolled forward from the valuation date to the plan year ended June 30, 2022. These assumptions were adopted by the Board use in the June 30, 2021 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	35.50%	6.35%
Risk Reduction & Mitigation	19.50%	1.90%
Credit Oriented Fixed Income	15.00%	4.45%
Real Assets to include Real Estate Equity	20.00%	5.10%
Multi-Risk Allocation	10.00%	6.65%
Total	100.0%	

Discount rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2022. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members, Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

The projections of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

Sensitivity of the City of Las Cruces proportionate share of the net pension liability to changes in the discount rate. The following presents the City of Las Cruces' proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the City of Las Cruces' proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
MVRDA	$ 2,906,030	$ 1,996,132	$ 1,244,275
SCSWA	8,139,722	5,591,119	3,485,185
City of Las Cruces	136,246,852	89,750,318	51,108,682
General Municipal Division	$ 147,292,604	$ 97,337,569	$ 55,838,142
CLC Portion of Municipal	$ 136,246,852	$ 89,750,318	$ 51,108,682
Police Division	50,734,826	33,816,467	19,973,950
Fire Division	67,356,089	51,136,066	37,817,169
Total All Divisions	$ 254,337,767	$ 174,702,851	$ 108,899,801

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERA's financial report. The report is available at https://www.nmpera.org/for-employers/gasb-information/.

NOTE 13: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts and civil rights claims (including law enforcement and employment related exposures); theft, damage, and destruction of its real and personal assets; workers' compensation losses; errors and omissions of City officers and officials; and natural disasters. The City uses the insurance fund (an internal service fund) to account for and finance its uninsured risks of loss. At various periods in past years, certain risk exposures were insured, and the City continues to benefit from case coverage on claims that were incurred during those claim years. As of fiscal year, 2016 Employee healthcare benefits and premiums were moved from the General Fund to the internal services funds which is the direct cause for increase in the amount reported for Health Programs.

The insurance fund tracks claims on a fund-by-fund basis and assesses charges to each fund based on historical claims experience and the need to establish a reserve for unanticipated catastrophic losses. The claims liabilities reported in the insurance fund are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

The risk of loss associated with actions of employees resulting in damage to persons or property of others is subject to limitations of the New Mexico State Tort Claims Act. The self-insurance fund uses excess worker's compensation insurance agreements to reduce its exposure to large losses from employee on-the-job injuries. Excess insurance permits recovery of a portion of losses from the excess insurer, although it does not discharge the primary liability of the fund as direct insurer of the risks.

Self-insurance premiums and program costs (claims, fees, and transfers from other funds, less reimbursed expenses) were:

	Program Costs (Benefits)	Premiums
Health Program	$ 16,725	$ (251)
Workers Compensation	-	(319,624)
Liability Insurance	5,237,247	-
Unemployment Insurance	-	(35,000)
Total	$ 5,253,972	$ (354,875)

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 13: RISK MANAGEMENT (Continued)

Changes in the insurance fund's estimated liability for insurance claims were:

Claims liabilities, beginning of year	$	7,633,026
Current year claims and changes in estimates		5,253,972
Payment of claims liabilities		(3,731,690)
Claim liabilities, end of year	$	9,155,309

NOTE 14: DEVELOPMENT IMPACT FEES

Development impact fee activity for the year ended June 30, 2023 is shown below. Unspent fees collected in previous years can be netted with overspent fees and are available for expenditures in the current fiscal year.

Parks Impact Fees		
Impact Fees Collected	$	1,183,545
Investment Income		139,813
Expenditures		(499,488)
Transfers In (Out)		-
Net Parks Impact Fees	$	823,870
Public Safety Impact Fees		
Impact Fees Collected	$	576,969
Investment Income		7,891
Expenditures		-
Transfers In (Out)		(749,618)
Net Public Safety Impact Fees	$	(164,758)
Water Impact Fees		
Impact Fees Collected	$	658,597
Investment Income		12,644
Expenses		(843,607)
Transfers In (Out)		321,000
Net Water Impact Fees	$	148,634
Wastewater Impact Fees		
Impact Fees Collected	$	1,679,895
Investment Income		140,673
Expenses		(699,464)
Transfers In (Out)		-
Net Wastewater Impact Fees	$	1,121,104
Total Impact Fees		
Collections	$	4,099,005
Investment Income		301,021
Expenditures		(2,042,559)
Transfers In (Out)		(428,618)
Net Impact Fees	$	1,928,850

NOTE 15: TELSHOR FACILITY FUND

The purpose of this fund is to account for the receipt of proceeds from a lease of Memorial Medical Center. Funds must be used for health care services in the city. The lease with Memorial Medical Center, Inc. (MMCI) was approved by Ordinance 1655 in 1998.

On October 18, 2004, City Council adopted Resolution No. 05-128; restricting the use of the lease proceeds to fund health-related programs and health-related capital projects, the proceeds of such lease are reported in a special revenue fund (Telshor Facility Fund). The net proceeds for the city were $26,083,373.

City Council placed a moratorium on spending from the fund on October 15, 2007, per Resolution No. 08-112. Per City Council request, the resolution defined health-related public services so that the Telshor Facility Fund will be able to meet various health and human service needs. Health-related public services support the continued physical, mental, developmental, emotional and social well-being, safety, and housing needs of City of Las Cruces residents; and to improve the lives of sick, indigent, or low-income people of the City of Las Cruces.

On March 13, 2019, the city received $4,199,501 as final distribution from the escrow funds. The total corpus of the fund was $30,282,874.

Every allocation from the Telshor fund is approved by City Council. Some examples of what has been allocated and types of allocations are as follows:

FY23 Allocations:

Program	**Amount**
Fire - MIH/CIT & Explorer Program	$ 1,727,836
Transit - (7) Electric Bus Match	870,618
Health Complex Feasibility Study	200,000
Lift Up Las Cruces	278,590
Police Athletic League (PAL)	104,068
Total	**$ 3,181,112**

Council allocated annually $300,000 for FY09 – FY18; $400,000 for FY19 – FY22; $600,000 for FY23 - FY26; to fund health-related public services.

NOTE 16: LAS CRUCES CONVENTION CENTER

In 2008, the City began construction of the Las Cruces Convention Center. Construction and furnishing the convention center was completed in December 2010, with the grand opening in January 2011. The City retains ownership of all the furnishings, equipment, and the convention center facility.

On July 1, 2019, SMG was awarded the management contract for the convention center. On October 1, 2019, SMG merged with ASM Global. SMG is a subsidiary company under ASM Global and will remain the management company for the convention center. In November 2020, the City and SMG entered an

NOTE 16: LAS CRUCES CONVENTION CENTER (Continued)

amended agreement extending the contract for an amount of time equal to the closure of the Las Cruces Convention Center due to the COVID-19 pandemic. This term lasted from November 1, 2020 to July 31, 2021. In August 2021, the City and SMG signed a second amendment allowing the City to extend the contract for three additional one-year periods at the City's sole discretion.

In FY19, an annual operating budget was prepared by SMG and provided to the City. The operating budget included a projection of operating revenues and expenses for the fiscal year. The annual budget was subject to review and approval by the City. The City agreed to provide a one-time facility operating fee to establish a minimum balance of $50,000 for the operating account as part of the initial risk and expense associated with the transitioning of management responsibilities. During FY23, the City paid $212,685 to restore the minimum balance to SMG's operating account over five separate transactions when the account balance fell below the $50,000 minimum balance required. In order to utilize energy incentives relating to the installation of solar panels, the City must and does pay the electric bills directly. The expenditures totaled $43,085 in FY23. In FY23, the City paid SMG a total of $75,000 as a management fee.

SMG maintained independent records, in accordance with generally accepted accounting principles, of the operations and maintenance of the convention center. The City had the right to audit the records. Additionally, SMG provided monthly financial statements to the City, and a copy of their audited annual financial statements. The City received a copy of the 2023 audited financial statements in October 2023.

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 17: MAJOR CONSTRUCTION COMMITMENTS

Government Funds

Project	Fund	Contract Amount	Spent to Date	Commitment Remaining	Source of Payment
Government					
Gallagher Park	Community Investment Projects	86,656.21	-	86,656.21	HHR GRT Contingency Fund
2020 Sage Cafe Expansion	Capital Project Grants	112,000.00	(18,175.50)	93,824.50	State Grants
2021 P-25 Improvements 21-F2739	Capital Project Grants	368,696.03	-	368,696.03	State Grants
2022 JCP Building Improvements	Capital Project Grants	217,800.00	-	217,800.00	State Grants
2022 Telshor-Spruce Improvements	Capital Project Grants	336,248.28	(12,017.73)	324,230.55	State Grants
Amador Hotel Design	Capital Project Grants	165,688.18	(97,618.93)	68,069.25	Gross Receipts Tax
East Mesa Public Recreation Playground	Capital Project Grants	357,252.27	(289,602.44)	67,649.83	State Grants
Walnut-Madrid Bike/Pedestrian	Capital Project Grants	1,033,468.00	(278,896.23)	754,571.77	State Grants
Casa De Peregrinos Emergency Food Service Center Construction	Capital Project Grants	2,526,108.42	(2,402,002.56)	124,105.86	State Grants
2022-2023 Micro-Surfacing Project No. 22-23-006	GRT Street Maintenance	1,176,986.19	-	1,176,986.19	Taxes/Dona Ana County
Econolite-Centracs Priority Software	GRT Street Maintenance	154,000.00	-	154,000.00	Taxes/Dona Ana County
Walnut-Madrid Bike/Pedestrian	Capital Project Grants/ GRT Street Maintenance	92,721.47	-	92,721.47	State Grants
Metro Verde Lift Station	VAD Street Projects	78,435.46	(8,627.95)	69,807.51	2016 Voluntary Assessment District Bonds
Fire Station 9	Go Bond	712,475.58	-	712,475.58	General Obligation Bonds
Downtown Parking Lot 7 Restrooms Building Improvements	TIDD	428,351.89	(216,570.60)	211,781.29	Tax Increment Development District
Johnson Controls IGA & Energy Conservation Improvements	2020B NMFA Facilities ESP	2,114,081.00	(990,726.00)	1,123,355.00	Taxes/2020B NMFA Bond
Sonoma Springs Avenue Extension	2020 NMFA	993,950.77	(654,832.73)	339,118.04	State Grants
Lohman Ave & Roadrunner Pkwy Medians	Community Improvement/Capital Project Grants	237,747.18	(65,145.61)	172,601.57	State Grants
New Animal Services Center Construction	Community Investment Projects/Capital Projects Grants/ Go Bond	2,730,469.99	(2,429,902.58)	300,567.41	State Grants/General Obligation Bonds
Regional Aquatic Center: Competition Pool Construction	Community Investment Projects/2017 Facilities/2018 HHGRT Projects	8,337,617.11	(8,160,821.62)	176,795.49	Gross Receipts Tax/2017 Facilities Bond/2018 HHGRT Bond
Skate Park Renovation	Capital Project Grants/ Park Development	1,095,000.00	(25,000.00)	1,070,000.00	Capital Grants/Impact Fees
Sonoma Ranch Blvd. Mile 1	GRT Street Maintenance/VAD Street Projects	7,100,336.15	(4,541,820.85)	2,558,515.30	General Obligation Bonds
2020 East Mesa Roads/Drain	Capital Project Grants/Go Bond	484,216.52	(57,930.77)	426,285.75	State Grants/General Obligation Bonds
Amador Health Center Dental Clinic	Capital Project Grants/Go Bond	9,961,454.36	(6,345,738.62)	3,615,715.74	State Grants/General Obligation Bonds
Transit Operations And Maintenance Facility	2020 NMFA Facility SSGRT	4,650,698.57	(1,215,015.87)	3,435,682.70	2020A Bond
22-23 Pavement Replacement Phase A	GRT Street Maintenance/Flood Control	1,449,347.80	(1,108,391.58)	340,956.22	Taxes/Dona Ana County
22-23 Pavement Replacement Phase B	GRT Street Maintenance/Flood Control	1,026,666.94	(319,273.13)	707,393.81	Taxes/Dona Ana County
University Ave Waterline & Mill/Overlay Improvements	GRT Street Maintenance/Flood Control	1,874,189.85	(559,298.51)	1,314,891.34	Taxes/Dona Ana County
N Sonoma Ranch Blvd & Northrise Dr Traffic Signal	GRT Street Maintenance/VAD Street Projects	1,337,165.89	-	1,337,165.89	General Obligation Bonds
Downtown Campo St	TIDD	382,023.58	-	382,023.58	Tax Increment Development District
Bike/Pedestrian Improvements	Flood Control/ 2020 NMFA MGRT	897,282.16	(47,527.26)	849,754.90	State Grants
	Total Government	**$ 52,519,136**	**$ (29,844,937)**	**$ 22,674,199**	

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 17: MAJOR CONSTRUCTION COMMITMENTS (Continued)

Enterprise Funds

Project	Fund	Contract Amount	Spent to Date	Commitment Remaining	Source of Payment
Enterprise Funds					
Chula Vistas & Thomas Morgan Gas Main Extension	Gas Capital Improvements	52,720.46	-	52,720.46	Gas Operating Fund
Hwy 70 Balon Valve Replacements Materials	Gas Capital Improvements	62,623.25	-	62,623.25	Gas Operating Fund
Nasa Road High Pressure Gas Line Replacement	Gas Capital Improvements	110,884.92	(10,926.94)	99,957.98	Gas Operating Fund
Construction Services Emrc Booster Station - Water	Water Capital Improvement	300,337.60	-	300,337.60	Water Operating Fund
LCU Booster Stations Electrical Improvements, 21-22-003	Water Capital Improvement	833,053.10	(527,090.31)	305,962.79	Water Operating Fund
Line Rehabilitation	Water Capital Improvement	113,663.90	(29,244.14)	84,419.76	Water & Wastewater Operating Fund
21-22-075 For The Construction And Replacement Of Ac Water Lines	Water 2020A Bond Projects	1,053,164.03	(574,827.60)	478,336.43	2020A Water
Construction Services For Tank Rehab	Water 2020A	2,544,320.31	(1,832,504.30)	711,816.01	2020A Water
Pump & Water Well Repair & Maintenance	Water 2020A	299,115.90	(164,036.30)	135,079.60	2020A Water
N Main St Utility Relocate And Water Main Ext	Water 2020A	561,812.93	(540.31)	561,272.62	2020A Water
2020 Septic System Replace 20-E2123	Wastewater Capital Improvement	265,215.76	(84,971.11)	180,244.65	Water & Wastewater Operating Fund
WW Street Utility Rehab	Wastewater Capital Improvement	26,001.25	(8,330.44)	17,670.81	Wastewater Operating Fund
WWTP Rehabilitation	Wastewater Capital Improvement	416,436.37	-	416,436.37	Wastewater Operating Fund
Las Cruces Utilities Energy Savings Improvements	Wastewater 2020B Projects	1,679,040.00	(759,698.00)	919,342.00	2020B Wastewater Bond
JHWWTF Ultraviolet Disinfection Equipment	Wastewater 2020A	85,210.00	-	85,210.00	2020A Wastewater
Transit Operations And Maintenance Facility	Transit Capital	18,276,974.83	(4,506,017.60)	13,770,957.23	Federal Grants & Match
22-23 Pavement Replacement Phase B	Gas & Water Capital Improvement	71,326.15	(4,381.59)	66,944.56	Gas & Water Operating Fund
SCADA Equipment & Installation	Gas, Water & Wastewater Capital Improvements	74,973.94	-	74,973.94	Gas, Water & Wastewater Operation Funds
Installation Of Fiber Optic Communications System - Gas	Gas, Water, Wastewater, & Solid Waste Capital Improvement	692,571.62	(292,785.06)	399,786.56	Gas, Water, Wastewater & Solid Waste Operation Funds
LCU Parking Lot	Gas, Water & Solid Waste Capital Improvement	266,946.06	-	266,946.06	Gas, Water, & Solid Waste Operation Funds
University Ave Waterline & Mill/Overlay Improvements	Water Capital Improvement/ 2007 NMFA/ Water 2020A	1,270,577.37	(664,102.11)	606,475.26	Water Operating Fund/Bonds
22-23 Pavement Replacement Phase A	Water & Wastewater Capital Improvement	108,082.47	(44,843.72)	63,238.75	Water & Wastewater Operating Fund
Bike/Pedestrian Improvements	Water 2020A	1,502,573.57	(1,008,780.16)	493,793.41	2020A Water
JHWWTF East Primary Clarifier Rehabilitation Construction	Wastewater 2015A Bond Projects/Wastewater 2017 Joint Utilities Revenue Bonds/Wastewater Capital Improvements/Wastewater 2020A Projects	1,236,233.75	(1,087,820.33)	148,413.42	2015 Bond/2017 Joint Utility Bond/Wastewater Operating Fund/2020A Wastewater Bond
	Total Enterprise	**$ 31,903,860**	**$ (11,600,900)**	**$ 20,302,960**	

NOTE 18: CONTINGENT LIABILITIES

The City receives financial assistance from federal and state grants and entitlements. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims may result in a liability of the applicable funds. The City believes that liabilities resulting from disallowed amounts will not have a material effect on the City's financial statements.

The City generally follows the practice of recording liabilities from claims and legal actions only when it is probable that both an asset has been impaired or a liability has been incurred, and the amount of loss can be reasonably estimated. Settlement of any potential claims from various lawsuits in which the City is involved would not, in management's estimation, materially affect the financial statements of the City.

NOTE 19: DOWNTOWN TAX INCREMENT DEVELOPMENT DISTRICT (TIDD)

In December of 2007, Las Cruces formed the state's first Tax Increment Development District (TIDD) for downtown revitalization. The Downtown TIDD is defined by certain geographic boundaries that align with a Metropolitan Redevelopment Area (MRA), and receives an incremental portion of the gross receipts tax and property tax collected in this geographic area. Dona Ana County and the City contribute 75% of the incremental gross receipts tax collected in the district. Additionally, both the City and County contribute 75% of the incremental property tax assessed in the district.

The tax revenues that go to the TIDD are used for downtown public improvements and revitalization of the downtown area. TIDD priorities have been set by the TIDD Board for the following years. These priorities include rebuilding public bathrooms, located behind the Rio Grande Theatre; reconstruction of Campo Street to make it more pedestrian friendly and to connect downtown to the Mesquite neighborhood. Projects for future years include the restoration of the Historic Amador Hotel and the construction of a parking garage.

NOTE 20: AFFILIATED ORGANIZATIONS AND JOINT POWERS AGREEMENTS

The City of Las Cruces (City) is a participant in the following five affiliated organizations, four of which are joint ventures. Other than the City bonds secured by South Central Solid Waste Authority, the City is unaware of any circumstances that would cause a significant benefit or burden to the participating governments.

Mesilla Valley Regional Dispatch Authority

Mesilla Valley Regional Dispatch Authority (MVRDA) was formed through a Joint Powers Agreement (JPA) between the City, Dona Ana County (County), the Village of Hatch, the Town of Mesilla, the City of Sunland Park, and the City of Anthony. The JPA provides for a governing board for the MVRDA. The MVRDA is governed by a Board that consists of thirteen members including an elected official of the City, appointed by the City Council; a member of the County Board of Commissioners, appointed by the Commission; the City Manager; the County Manager; the City Police Chief; the County Sheriff; the City Fire Chief; the County Fire Chief; one member appointed by the Board of Trustees for the Town of Mesilla; one member appointed by the Board of Trustees for the Village of Hatch; one member appointed by the City Council

NOTE 20: AFFILIATED ORGANIZATIONS AND JOINT POWERS AGREEMENTS (Continued)

for the City of Sunland Park; one member appointed by the City Council for the City of Anthony; and one member shall be appointed by a majority vote of the MVRDA Board.

The JPA outlines financial contributions of all members of the JPA. The amount of contributions to the MVRDA budget for Mesilla, Hatch, Sunland, and Anthony shall be determined by the MVRDA Board on an annual basis as part of the process for a budget proposal to the City and County. The contributions shall be based on the number of calls expected for responses within Mesilla, Hatch, Sunland, Anthony, and not based upon a percentage of the MVRDA budget. The remaining contribution requirements are assessed to the City and County via a 53%, 47% split, respectively. The Joint Powers Agreement provides that if the agreement is terminated, all real or personal property contributed by the parties shall be returned to the respective party that contributed such property and all surplus real or personal property or any surplus money accrued by MVRDA pursuant to the JPA shall be returned to the City, County, Hatch, Mesilla, Sunland, and Anthony, in proportion to the most recent budgetary contribution percentages applicable.

The City is the fiscal agent for the organization and accounts for its resources in a custodial fund. Separate audited financial statements were prepared for the year ended June 30, 2023. Requests for copies of financial statements can be made to the City of Las Cruces Comptroller.

Metro Narcotics Agency

The City is a participant in a joint City–County–State controlled substances investigation project for the City/County area. The organization is governed by a board of eight individuals. The City and County each appoint three members; the remaining two members are the State Police Chief and the District Attorney.

All persons (agents and support staff) assigned to Metro are paid by their respective agencies. The City and the County make contributions to cover the net operating expenses of the organization in proportion to the number of agents assigned to the organization by the two entities. The joint powers agreement provides that if the agreement is terminated by all parties, assets and monies acquired without federal involvement will be distributed in proportion equal to their investment. Assets received from the federal government pursuant to the federal asset-sharing procedures will be distributed to the parties in proportion to their contribution to operational expenses.

The City is the fiscal agent for the organization and accounts for it in a custodial fund. Separate audited financial statements were prepared for the year ended June 30, 2023. Request for copies of financial statements can be made to the City of Las Cruces Comptroller.

Metropolitan Planning Organization

The City is a participant in the Mesilla Valley Metropolitan Planning Organization (MPO). The MPO is established by a Joint Powers Agreement (JPA) between the City of Las Cruces, Dona Ana County, and the Town of Mesilla (most recently updated in 2020). The MPO is governed by a Policy Board of ten; three each appointed by the City, County, and Town, plus the District One Engineer from the New Mexico Department of Transportation (NMDOT). The Board was constituted for the purpose of establishing, overseeing, and directing transportation related policy for the Las Cruces Urbanized Area and is required for the purposes of using federal transportation funding in the area.

NOTE 20: AFFILIATED ORGANIZATIONS AND JOINT POWERS AGREEMENTS (Continued)

The parties agree that some of the expenses of the transportation planning process will be provided for by federal transportation planning funds from the United States Department of Transportation (USDOT) Federal Highway Administration (FHWA) Section 112 funds and the Federal Transit Administration (FTA) Section 5303 funds, as administered and distributed by the NMDOT. Expenses not so provided shall be assumed by participating agencies according to the Financial Contributions section of the JPA.

The parties may terminate the JPA by giving written notice at least ninety days prior to the effective date of termination.

South Central Solid Waste Authority

The City is a participant in South Central Solid Waste Authority (SCSWA). SCSWA was formed through a Joint Powers Agreement (JPA) between the City and County that establishes a mechanism for designing, constructing, financing, operating, and maintaining regional solid waste landfills and related facilities. SCSWA is reported as a component unit of the City because its revenues are the primary source of debt service for City bonds issued to construct a regional landfill and transfer station.

The repayment of the bonds is secured by a pledge of the Authority's net revenues from operation of the facility. If the net revenues are not enough to satisfy the debt service requirements, the proceeds of the 1/16% Municipal Environmental Services Gross Receipts Tax of the City and the 1/8% County Environmental Services Gross Receipts Tax of the County are pledged.

SCSWA is governed by a board comprised of six working members and two ex-officio members. Three of the members are appointed from the City Council by the Mayor and three members are appointed from the County Commission by the Chairman. The two ex-officio members are the City Manager and the County Manager or their designees. The Mayor of Sunland Park also serves as an ex-officio member if SCSWA provides service to the municipality.

The City serves as the fiscal agent for the Authority for the term of the agreement. The fiscal agent is compensated for services rendered to the Authority. In FY23, SCSWA paid $385,000 to the City for fiscal agent services. The annual payment is subject to increases.

The JPA may be terminated upon the mutual consent of both parties and shall not be terminated so long as any revenue bonds issued under the agreement by the City are outstanding. The earliest date for this is June 2023 and the full term of the bond runs until June 2028.

In fiscal year 2023, the City of Las Cruces paid approximately $4.2 million to SCSWA for solid waste services provided and approximately $3.8 million to SCSWA for recycling services provided. In fiscal year 2023, Dona Ana County paid approximately $1.5 million to SCSWA for solid waste and recycling services provided.

Animal Service Center of the Mesilla Valley

Animal Service Center of the Mesilla Valley was formed through a Joint Powers Agreement (JPA) between the City and County. The JPA provides for a governing board for the Authority. The ASCMV is governed by

NOTE 20: AFFILIATED ORGANIZATIONS AND JOINT POWERS AGREEMENTS (Continued)

a Board that consists of six members and two ex-officio members. Three members are appointed from the City Council by the Mayor with the advice and consent of the City Council. Three members are appointed from the County Commission by the Chair with the advice and consent of the County Commission. The two ex-officio members are the City Manager and the County Manager, or their designees.

It is the mission of the center to provide safe shelter for all lost, mistreated, and abandoned animals of the Mesilla Valley and surrounding communities. The operations of the Authority began in February 2009. ASCMV receives funding from members of the JPA. During fiscal year 2023, ASCMV received $1,750,000 from the City and $1,750,000 from County.

The City is the fiscal agent for the organization and accounts for it in a custodial fund. Separate audited financial statements were prepared for the year ended June 30, 2023. Request for copies of financial statements can be made to the City of Las Cruces Comptroller.

NOTE 21. TAX ABATEMENTS

The City enters into property tax abatement agreements with new local businesses under the Community Development Incentive Act NMSA 1978 3-64-1 through 3-64-5, the Industrial Revenue Bond Act NMSA 1978 3-32-1 through 3-32-16. Under these Acts, municipalities may grant tax abatements for the purpose of attracting or retaining businesses and economic development within their jurisdictions.

For the fiscal year ended June 30, 2023, the City abated property taxes totaling $0 under the Community Development Incentive Act.

NOTE 22: SUBSEQUENT EVENTS

The City is in the process of receiving a Public Project Revolving Fund Infrastructure Loan through private placement with the New Mexico Finance Authority in the amount of $3,070,000. The targeted closing date is July 14, 2023. The loan will have a net effective interest rate of 2.84% and a final maturity date of June 1, 2035. The loan will be secured by the 5th increment of 0.25 Municipal Gross Receipts Tax. The loan is designed for flood control infrastructure projects.

The City is in the process of receiving a Public Project Revolving Fund Infrastructure Loan through private placement with the New Mexico Finance Authority in the amount of $5,080,000. The targeted closing date is July 14, 2023. The loan will have a net effective interest rate of 2.59% and a final maturity date of June 1, 2036. The loan will be secured by the 1st increment of 0.25 Municipal Gross Receipts Tax. The loan is designed for street improvements infrastructure projects.

The City is in the process of issuing Subordinate Lien State Shared Gross Receipts Tax Improvement Revenue Bonds, Series 2023A in the amount of $5,580,000. The targeted closing date is December 15, 2023. The bonds will be payable from state shared gross receipts tax revenues. The bonds will be used to equip fire stations and acquiring fire trucks and fire equipment.

NOTE 23: LEASES

For the year ended June 30, 2023, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings for the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. The lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

In accordance with GASB No. 87, the City does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months or less, including any options to extend, regardless of their probability of being exercised. The City, being a lessee and lessor, recognizes short-term lease payments as outflows of resources (expenditures) or inflows of resources (revenue), respectively, based on the payment provisions of the lease contract.

Variable payments based on the future performance of the lessee or lessor, or usage of the underlying asset are not included in the measurement of lease assets or liabilities.

City of Las Cruces as a Lessor

The City, as a lessor, records a lease receivable and a deferred inflow of resources at the commencement of the lease term. The lease receivable is measured at the present value of the lease payments expected to be received during the lease term and deferred inflow of resources is measured at the value of the lease receivable.

The City's incremental borrow rate for leased parcels and buildings range from .500% to 1.75%. As of June 30, 2023, the lease receivable balance for government activities is $2,054,674 and deferred inflows of recourses is $2,010,906.

GOVERNMENTAL ACTIVITIES:	Beginning Balance	Additions	Reductions	Adjustments	Ending Balance
Lease Receivable					
Current portion of lease receivable	$ 193,426	$ -	$ -	$ 21,589	$ 215,015
Lease Receivable	2,052,323	-	191,075	(21,589)	1,839,659
Total Land Lease Receivable	$ 2,245,749	$ -	$ 191,075	$ -	$ 2,054,674
Deferred Inflow of Resources					
Deferred Inflow of Resources	$ 2,245,749	$ -	$ 234,843	$ -	$ 2,010,906
Total Deferred Inflow of Resources	$ 2,245,749	$ -	$ 234,843	$ -	$ 2,010,906

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 23: LEASES (Continued)

The City accrued $2,387 of interest lease receivable for governmental activities at June 30, 2023. The City's governmental activities recognized $234,843 in lease income and $22,347 in lease interest income for the year ended June 30, 2023.

The following table presents total future receipts under remaining lease agreements for governmental activities.

	Governmental Activities		
Fiscal Year	**Principal Payments**	**Interest Payments**	**Total Payments**
2024	$ 215,015	$ 19,411	$ 234,425
2025	224,116	17,655	241,772
2026	225,893	15,878	241,772
2027	224,072	14,086	238,158
2028	225,819	12,306	238,125
2029 - 2033	561,967	40,032	601,999
2034 - 2038	57,094	30,784	87,878
2039 - 2043	71,330	25,317	96,647
2044 - 2048	88,204	18,502	106,706
2049 - 2053	107,691	10,121	117,812
2054 - 2058	53,472	1,310	54,781
	$ 2,054,674	$ 205,401	$ 2,260,075

As of June 30, 2023, the lease receivable balance for business-type activities is $238,727 and deferred inflows of resources is $237,034.

BUSINESS-TYPE ACTIVITIES:	**Balance as of July 1, 2022**	**Additions**	**Reductions**	Adjustments	**Balance as of June 30, 2023**
Lease Receivable					
Current portion of lease receivable	$ 30,202	$ -	$ -	$ (7,992)	$ 22,210
Lease Receivable	254,370	-	22,009	(15,844)	216,517
Total Lease Receivable	$ 284,572	$ -	$ 22,009	$ (23,836)	$ 238,727

BUSINESS-TYPE ACTIVITIES:

Deferred Inflow of Resources					
Deferred Inflow of Resources	$ 284,572	$ -	$ 23,761	$ (23,777)	$ 237,034
Total Deferred Inflow of Resources	$ 284,572	$ -	$ 23,761	$ (23,777)	$ 237,034

The City accrued $1,483 of interest lease receivable for business-type activities at June 30, 2023.

NOTE 23: LEASES (Continued)

The City's business-type activities recognized $23,761 in lease income and $5,510 in lease interest income for the year ended June 30, 2023.

The following table presents total future receipts under remaining lease agreements for business-type activities.

	Business-Type Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2024	$ 22,210	$ 3,804	$ 26,014
2025	14,221	3,577	17,798
2026	12,171	3,394	15,565
2027	12,349	3,214	15,562
2028	11,480	3,030	14,511
2029 - 2033	49,077	12,543	61,620
2034 - 2038	38,634	8,477	47,111
2039 - 2043	19,779	6,024	25,803
2044 - 2048	12,698	4,504	17,202
2049 - 2053	8,878	3,646	12,524
2054 - 2058	10,963	2,755	13,718
2059 - 2063	11,956	1,762	13,718
2064 - 2068	11,599	678	12,277
2069	2,712	22	2,735
	$ 238,727	$ 57,431	$ 296,157

City of Las Cruces as a Lessee

The City, as a lessee, entered into various agreements for use of land, buildings, and equipment. The lease liability should be measured at the present value of payments expected to be made during the lease term, less any lease incentives. The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

The present value of future lease payments is based on the implicit rate if available or the estimated incremental borrowing rate that will be charged during the lease term. The incremental borrowing rate for a lease term of 1 to 5 years is .5% to 2.656%, 5 to 10 years is .75%, 10 to 19 years is 1.75% and 20 years and over is 3.322% to 4.116%.

The buildings and equipment, the assets, are amortized using the straight-line method on over the lease term.

City of Las Cruces

Notes to Financial Statements
June 30, 2023

NOTE 23: LEASES (Continued)

Principal and interest paid in the current year for governmental activities was $622,461, and $409,010, respectively.
The future principal and interest payments for governmental activities are:

Governmental Activities			
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2024	$ 654,800	$ 372,560	$ 1,027,360
2025	702,437	357,405	1,059,842
2026	720,898	341,308	1,062,205
2027	745,172	324,475	1,069,647
2028	771,644	306,850	1,078,495
2029 - 2033	4,368,162	1,239,805	5,607,967
2034 - 2038	3,458,026	687,727	4,145,753
2039 - 2043	2,331,377	206,515	2,537,893
2044 - 2048	84,461	9,289	93,750
2049 - 2053	54,901	1,953	56,855
	$ 13,891,877	$ 3,847,888	$ 17,739,766

Principal and interest paid in the current year for business-type activities was $74,174, and $13,039, respectively.

Business-Type Activities			
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2024	$ 72,667	$ 9,678	$ 82,345
2025	64,154	8,579	72,733
2026	64,337	7,466	71,803
2027	42,739	6,689	49,428
2028	44,516	6,203	50,719
2029 - 2033	111,873	24,427	136,300
2034 - 2038	72,850	17,708	90,559
2039 - 2043	88,356	10,807	99,162
2044 - 2048	53,908	3,516	57,424
2049 - 2053	8,541	1,833	10,373
2054 - 2058	9,529	1,051	10,581
2059 - 2061	6,206	218	6,424
	$ 639,676	$ 98,175	$ 737,851

NOTE 24: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

For the year ended June 30, 2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset.

The subscription liability is recognized at the commencement of the subscription term, which is when the subscription asset is placed into service. The subscription is initially measured at the present value of the subscription payments expected to be made during the subscription term. The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term.

Payments before the commencement of the subscription term associated with the SBITA contract made to the SBITA vendor, as well as payments made for the capitalizable initial implementation costs before the commencement of the subscription term, should be reported as a prepayment (an asset).

In accordance with GASB No. 96, The City considers SBITA that has a maximum possible term of 12 months or less at the subscription commencement date as a short-term arrangement. The City recognizes short-term subscription payments as outflow of resources (expenditures/expenses) based on the contract provisions.

All City’s subscription-based information technology arrangements commenced in the year ended June 30, 2023, there is no GASB 96 restatement to disclose.

Governmental Activities

The disclosures below provide a general description of the City’s governmental activities including the basis, terms, and incremental borrowing rates.

On April 26, 2023, the City entered into a 36-month subscription for the use of SirsiDynix eResource. An initial subscription liability was recorded in the amount of $45,913. As of June 30, 2023, the value of the subscription liability is $30,843. The City is required to make annual fixed payments of $15,070. The subscription has an interest rate of 2.3630%. The value of the right to use asset as of June 6, 2023, is $48,403, with accumulated amortization of $2,913.

On July 19, 2022, the City entered into a 60-month subscription for the use of Blue Cloud Analytics Platform. An initial subscription liability was recorded in the amount of $181,351. As of June 30, 2023, the value of the subscription liability is $120,288. The City is required to make annual fixed payments of $61,063. The subscription has an interest rate of 2.3660%. The value of the right to use asset as of June 30, 2023, is $181,351, with accumulated amortization of $34,457.

On October 19, 2022, the City entered into a 38-month subscription for the use of Origami Risk Software. An initial subscription liability was recorded in the amount of $202,153. As of June 30, 2023, the value of

NOTE 24: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (Continued)

the subscription liability is $191,822. The City is required to make annual fixed payments of $68,125. The subscription has an interest rate of 3.2380%. The value of the right to use asset as of June 30, 2023, is $202,153, with accumulated amortization of $44,221.

On August 1, 2022, the City entered into a 36-month subscription for the use of Public Records Management Software. An initial subscription liability was recorded in the amount of $36,664. As of June 30, 2023, the value of the subscription liability is $25,000. The City is required to make annual fixed payments of $11,663. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of June 30, 2023, is $36,664, with accumulated amortization of $11,203.

On April 24, 2023, the City entered into a 36-month subscription for the use of ArcGIS Desktop Advanced. An initial subscription liability was recorded in the amount of $249,159. As of June 30, 2023, the value of the subscription liability is $164,158. The City is required to make annual fixed payments of $85,000. The subscription has an interest rate of 2.3630%. The value of the right to use asset as of June 30,2023 is $249,158, with accumulated amortization of $15,457.

Governmental Activities:

	As of Fiscal Year-end	
Asset Class	Subscription Asset Value	Accumulated Amortization
SBITA	$ 717,729	$ 108,251
Total SBITA	$ 717,729	$ 108,251

Principal and interest paid in the current year for governmental activities was $183,128, and $8,406, respectively.

The future principal and interest payments for governmental activities are:

	Governmental Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2024	$ 197,943	$ 14,211	$ 212,154
2025	204,876	9,012	213,888
2026	96,831	3,634	100,465
2027	32,462	768	33,230
	$ 532,111	$ 27,626	$ 559,737

Business-Type Activities

The City's business-type activities SBITAs' were recognized as short-term subscriptions because the arrangements had cancellable periods such as rolling month-to-month or year-to-year with a possible maximum of 12 months or less.

Required Supplementary Information

CITY OF LAS CRUCES, NEW MEXICO

City of Las Cruces

Schedule of the City's Proportionate Share of the Net Pension Liability
Public Employees Retirement Association (PERA)
Last 10 Fiscal Years*

	2022	2021
City of Las Cruces proportion of the net pension liability (asset)		
Municipal	5.49%	5.32%
Police	4.21%	4.40%
Fire	6.73%	7.08%
City of Las Cruces proportionate share of the net pension liability (asset)		
Municipal	$ 97,337,569	$ 59,937,412
Police	33,816,467	22,775,827
Fire	51,136,066	42,995,103
City of Las Cruces covered payroll		
Municipal	$ 52,571,774	$ 53,026,536
Police	11,280,411	8,859,578
Fire	10,579,002	6,569,825
City of Las Cruces proportionate share of the net pension liability (asset) as a percentage of its covered payroll		
Municipal	185.15%	113.03%
Police	299.78%	257.08%
Fire	483.37%	654.43%
Plan fudiciuary net position as a percentage of the total pension liability	69.35%	77.25%

*The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City of Las Cruces will present information for those years for which information is available. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30 of the previous year.

City of Las Cruces

Schedule of the City's Proportionate Share of the Net Pension Liability
Public Employees Retirement Association (PERA)
Last 10 Fiscal Years*

2020	2019	2018	2017	2016	2015	2014
5.25%	5.15%	4.93%	4.97%	5.01%	5.03%	4.64%
4.63%	4.77%	4.90%	4.90%	4.91%	5.01%	5.10%
6.92%	6.80%	6.68%	6.12%	5.79%	5.87%	5.72%
$ 106,209,400	$ 89,201,823	$ 71,990,380	$ 63,198,637	$ 73,329,081	$ 49,796,563	$ 36,171,147
39,776,830	35,224,908	33,450,650	27,220,489	36,200,879	23,390,154	16,640,441
52,335,772	46,749,288	42,749,150	35,014,102	38,617,182	29,442,649	23,884,004
$ 54,797,960	$ 46,232,164	$ 44,588,361	$ 42,932,089	$ 38,628,050	$ 37,425,872	$ 35,224,299
8,687,149	11,906,454	11,625,976	11,333,930	10,991,888	11,050,695	10,836,755
6,156,619	9,051,778	8,487,146	7,417,574	6,733,578	6,694,291	6,104,919
193.82%	192.94%	161.46%	147.21%	189.83%	133.05%	102.69%
457.88%	295.85%	287.72%	240.17%	329.34%	211.66%	153.56%
850.07%	516.47%	503.69%	472.04%	573.50%	439.82%	391.23%
66.36%	70.52%	71.13%	73.74%	69.18%	76.99%	81.29%

City of Las Cruces

Schedule of the City's Contributions

Public Employees Retirement Association (PERA)

Last 10 Fiscal Years*

	2023	2022	2021
Contributions in relation to the contractually required contributions			
Municipal General	5,461,348	4,656,629	4,082,139
Municipal Police	2,439,002	2,101,615	2,140,673
Municipal Fire	2,339,986	2,309,863	2,217,579
Total Contributions	10,240,336	9,068,107	8,440,391
Contractually required contributions			
Municipal General	5,461,348	4,656,629	4,082,139
Municipal Police	2,439,002	2,101,615	2,140,673
Municipal Fire	2,339,986	2,309,863	2,217,579
Total Contributions	10,240,336	9,068,107	8,440,391
City's covered payroll			
Municipal General	53,165,243	52,571,774	53,026,536
Municipal Police	12,909,658	11,280,411	8,859,578
Municipal Fire	10,470,500	10,579,002	6,569,825
Total Covered Payroll	76,545,401	74,431,187	68,455,939
Contributions "in relation" as a percentage of covered-employee payroll			
Municipal General	10.27%	8.86%	7.70%
Municipal Police	18.89%	18.63%	24.16%
Municipal Fire	22.35%	21.83%	33.75%

City of Las Cruces

Schedule of the City's Contributions

Public Employees Retirement Association (PERA)

Last 10 Fiscal Years*

2020	2019	2018	2017	2016
4,028,291	3,998,222	4,260,265	4,008,076	3,983,174
2,135,049	2,129,015	1,957,872	1,340,980	2,180,472
2,030,712	1,959,709	1,837,467	1,094,091	1,659,724
8,194,052	8,086,946	8,055,604	6,443,147	7,823,370
4,028,291	3,998,222	4,260,265	4,008,076	3,983,174
2,135,049	2,129,015	1,957,872	1,340,980	2,180,472
2,030,712	1,959,709	1,837,467	1,094,091	1,659,724
8,194,052	8,086,946	8,055,604	6,443,147	7,823,370
54,797,960	46,232,164	44,610,105	42,932,089	38,628,050
8,687,149	11,906,454	10,359,111	11,333,930	10,991,888
6,156,619	9,051,778	8,487,145	7,417,574	6,733,578
69,641,728	67,190,396	63,456,361	61,683,593	56,353,516
7.35%	8.65%	9.55%	9.34%	10.31%
24.58%	17.88%	18.90%	11.83%	19.84%
32.98%	21.65%	21.65%	14.75%	24.65%

City of Las Cruces

Schedule of Employer's Proportionate Share of the Net OPEB Liability of New Mexico Retiree Health Care Act Plan
New Mexico Retiree Health Care Authority (NMRHCA) Plan
Last 10 Fiscal Years

	As of and for the Year Ended June 30, 2022	As of and for the Year Ended June 30, 2021	As of and for the Year Ended June 30, 2020	As of and for the Year Ended June 30, 2019	As of and for the Year Ended June 30, 2018	As of and for the Year Ended June 30, 2017
City of Las Cruces' proportion of the net OPEB liability	1.59685%	1.61008%	1.59526%	1.72086%	1.58074%	1.49262%
City of Las Cruces' proportionate share of the net OPEB liability	36,912,747	52,977,264	66,983,500	55,796,971	63,488,112	67,640,543
City of Las Cruces' covered Employee payroll	75,772,202	74,293,018	68,566,133	67,823,495	41,631,772	53,140,536
City of Las Cruces' proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	48.72%	71.31%	97.69%	82.27%	152.50%	127.29%
Plan Fiduciary net position as a percentage of the total OPEB liability	33.33%	25.39%	16.50%	18.92%	13.14%	11.34%

City of Las Cruces

Schedule of Employer Contributions
New Mexico Retiree Health Care Authority (NMRHCA) Plan
Last 10 Fiscal Years

	As of and for the Year Ended June 30, 2023	As of and for the Year Ended June 30, 2022	As of and for the Year Ended June 30, 2021	As of and for the Year Ended June 30, 2020	As of and for the Year Ended June 30, 2019	As of and for the Year Ended June 30, 2018
Contractually required Contributions	1,800,812	1,625,695	1,559,715	1,547,087	1,457,909	1,300,015
Contributions in relation to the contractually required Contribution	-1,800,812	-1,625,695	-1,559,715	-1,547,087	-1,457,909	-1,300,015
Contributions deficiency (excess)	0	0	0	0	0	0
City of Las Cruces' covered employee payroll	76,545,401	81,284,750	70,370,666	68,566,133	67,823,495	41,631,772
Contributions as a percentage of covered employee payroll	2.35%	2.00%	2.22%	2.26%	2.15%	3.12%

City of Las Cruces

Notes to Pension and OPEB Required Supplementary Information
June 30, 2023

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Changes of benefit terms: The PERA and COLA and retirement eligibility benefits changes in recent years are described in Note 1 of PERA's ACFR https://www.nmpera.org/financial-overview/.

Assumptions: The Public Employ Retirement Association of New Mexico Annual Actuarial Valuations as of June 30, 2022 report is available at https://www.nmpera.org/financia-overview/retirement-fund-valuation-report/.

Retiree Health Care Authority (RHCA). In the total OPEB liability measured as of June 30, 2022, changes in assumptions include adjustment resulting from an increase in the discount rate from 3.62% to 5.42%

Combining and Individual Fund Financial Statements

CITY OF LAS CRUCES, NEW MEXICO

City of Las Cruces

Special Revenue Fund Descriptions
June 30, 2023

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specified purposes.

Fund 2000 – HUD Community Development – The Community Development Fund accounts for the administration, operation, and eligible capital expenditures 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 (HUD), housing loan and interest repayments, and performance bond payments. PL 93-383 Title I of 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 these purposes.

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 main source of the funding is through transfers from the General Fund, Hold Harmless Gross Receipts Tax Fund, and/or the Telshor Facility Fund.

Fund 2100 – Special Revenue Grants – This fund is used to report operating grants for different departments. Resources are from various federal, State of New Mexico, county, local, and foundation sources. All grant funds received by the City from the state and federal government are accounted for and audited in accordance with state and federal requirements.

Fund 2130 – Recreation Projects – 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. Fees collected may only be used to finance parks and recreation programs (Resolution No. 09-187). Funding sources also include advertising fees from park and recreation facilities.

Fund 2300 – Fire – This fund provides for the purchase of fire equipment. Funding is provided by the State Fire Fund. State law requires these funds to be used for fire supplies and equipment to help maintain the Fire Department (NMSA 1978, Chapter 59A, Article 53).

Fund 2303 – Emergency Medical Services – This fund provides for emergency medical services provided through Fire Department activities. Funding is through a state grant from the New Mexico Department of Health, which requires separate fund accounting. (NMAC 7.27.4)

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 these funds be used to operate the Police Department. (NMSA 1978, Section 29-13)

City of Las Cruces

Special Revenue Fund Descriptions
June 30, 2023

Special Revenue Funds (Continued)

Fund 2421 – DWI Prevention – This fund accounts for the receipt of driving while intoxicated state fines (NMSA 1978, Section 31-12-7). Receipts are remitted to the State.

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. 1232 (May 1991) requires the fund be used only in this manner.

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 by a penalty assessment of $5.00 per traffic ticket. (Ordinance 483)

Fund 2450 – Public Safety Impact Fees – This fund accounts for revenues and expenditures related to city-wide public safety fees. Funds are to be used for fire, police, rescue, and essential equipment costing $10,000 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 2472 – Vehicle Forfeiture – Vehicles are seized under the City's Vehicle Forfeiture Ordinance (Las Cruces Municipal Code, 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 the receipt of imposed fees on all guilty traffic offenses in accordance with NMSA 1978, Section 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 in accordance with NMSA 1978, Section 35-14-11(B)(3). City Ordinance No. 1232 (May 1991) requires the fund be used only in this manner.

Fund 2600 – Street Maintenance Operations – This fund accounts for operational expenditures for street maintenance that are funded by 0.25% of the gross receipts tax. Revenue estimates are based on projections of gross receipts taxes. In accordance with New Mexico House Bill 479, this funding is now unallocated and deposited into the General Fund. This fund was closed in fiscal year 2023.

Fund 2650 – Flood Control Operations – This fund accounts for expenditures for flood control operations. This fund's revenue source is a $2 million property tax assessment. Revenue estimates are based on projections of gross receipts taxes.

Fund 2700 – Health Care Services MMC Lease – This fund accounts for the receipt of proceeds from a lease of Memorial Medical Center. Pursuant to the terms of the lease funds must be used for health care services in the city. The lease with Memorial Medical Center, Inc. was approved by Ordinance 1655 in 1998.

City of Las Cruces

Special Revenue Fund Descriptions
June 30, 2023

Special Revenue Funds (Continued)

Fund 2705 – Telshor Facility – This fund accounts for the proceeds of the sale of Memorial Medical Center, Inc. to Providence Health Center (Resolution 04-199). City Council has restricted the use of the lease proceeds to fund health-related programs and health-related capital projects (Resolution No. 05-128). The moratorium on the use of the Telshor Facility Fund was lifted in October 2007 (Resolution No. 08-112).

Fund 2710 – Las Cruces Convention & Visitors 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 Lodgers' Tax. State law (NMSA 1979, Section 3-38-13 through 3-38-25) requires these taxes to be used to operate the Convention and Visitors Bureau.

Fund 2715 – Downtown Revitalization – This fund provides for the redevelopment 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 2725 – National Opioid Settlement – This fund accounts for the proceeds of the National Opioid Settlement. The nationwide settlements were reached to resolve opioid litigation brought by states and local political subdivisions against opioid manufacturers, distributors, and retailers for actions contributing to the opioid epidemic. A local delegation was developed to discuss the use of the funds. (Resolutions 23-097, 23-098) State HB 527

Fund 2750 – Special Assessments/Northrise Morningstar – 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 Projects – 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 properties that directly benefit 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 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 and Walnut Plume – 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. Expenditures are for an EPA study of the area and any remediation activities associated with the site after 2006-07.

City of Las Cruces

Special Revenue Fund Descriptions
June 30, 2023

Special Revenue Funds (Continued)

Fund 2790 – Alarm Fees and Fines – This fund accounts for revenues from the City's Alarm Fees Ordinance passed in 2013 (Ordinance 2675) and was subsequently repealed and replaced in 2016 by Ordinance 2776. Funds are contributed to Mesilla Valley Regional Dispatch Authority to administer the Alarm Fee program. Starting in fiscal year 2022, the fees are accounted for directly in the Mesilla Valley Regional Dispatch Authority fund. The fund was closed in 2023.

Fund 2805 – Environmental Protection Fund – This fund accounts for the revenues generated from an environmental service fee of $0.10 charged for each paper bag provided to customers at retail establishments (Ordinance 2984). Fifty percent of the fee is retained by the retail establishment for administrative costs and the remainder of the fee is transmitted to the City. The City dedicates the funds to promoting the ordinance, purchasing reusable bags for the public, and public education regarding sustainability.

Fund 2810 – Gasoline Tax – This fund was established as a separate road fund to record the distribution of the gasoline tax from the State imposed by the Gasoline Tax Act (NMSA 1978, Section 7-13-3). Allowable expenditures include construction, reconstruction, resurfacing or other improvement or maintenance of public roads, streets, alleys, bridges, including right-of way and material acquisition, and matching funds for projects subject to cooperative agreements entered with the New Mexico Department of Transportation.

Fund 2815 – TIDD Dedicated Revenues – 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 – Las Cruces Convention Center – This fund records a Lodger's tax of $2.50 per room for each day that a room in a lodging facility is occupied. The revenue is dedicated to the costs of acquisition of land for and the design, construction, equipping, furnishing, landscaping, operation and maintenance of the convention center, debt service for the construction of a multi-use convention center facility, and administrative costs. (Ordinance 2360)

City of Las Cruces

Capital Projects Fund Descriptions
June 30, 2023

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Fund 4005 – Community Investment Projects – This fund's expenditures are for community investment projects that are funded through transfers from the Hold Harmless Replacement Gross Receipts Tax (HHR GRT) Contingency Fund and the General Fund.

Fund 4028 – 2023 SSGRT – This fund was established for the construction, purchase, acquisition, and improvement of roadways and public facilities projects. Funding comes from State Shared Gross Receipts Tax Improvement Revenue Bonds, Series 2023. City Council approved ordinance 3024 to authorize the issuance and sale of the bonds.

Fund 4030 – 2016 Flood Projects – This fund was established for the design, right-of-way acquisition, and construction of drainage improvements. Funding comes from Series 2016 Municipal GRT Revenue Bonds. Payment of the bonds come from the Flood Control Operations Fund.

Fund 4031 – 2017 SSGRT Facilities – This fund was established because of the 2017 bond issuance for facilities and street projects. Expenditures are for existing facilities and streets construction and/or improvements. Payment of the bond comes from the HHR GRT Contingency Fund.

Fund 4032 – 2018 HHGRT Projects – This fund was established for the competition pool enclosure and is bond related. Payment of the bond comes from the HHR GRT Contingency Fund.

Fund 4100 – Capital Projects Reimbursement Grants – This fund is used to track all capital improvement grants for multiple departments. Resources are from various federal, State of New Mexico, and foundation sources.

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. (Ordinance 1456)

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 4201 – Capital Contributions – This fund's primary revenue source is developer contributions. Expenditures are for street and flood control 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 General Fund, and HHR GRT Contingency Fund, and formerly the Street Maintenance Operations Fund.

City of Las Cruces

Capital Projects Fund Descriptions
June 30, 2023

Capital Projects Funds (Continued)

Fund 4205 – Special Street Projects – This fund was established as a result of development settlements. Resources are made available through the sale of property. Expenditures are for street and flood control projects.

Fund 4227 – VAD Street Projects – This fund was established as a result of the 2016 Voluntary Assessment District bonds. Expenditures are for building streets in the Metro Verde Development area.

Fund 4228 – 2015A Hold Harmless Street Projects – This fund was established as a result of the issuance of the New Mexico HHGRT Improvement Revenue Bonds, Series 2015A. Expenditures are for existing street construction/improvements, supplemental funding for the GO Bond projects, building improvements for various city facilities, Las Cruces Airport, and Las Cruces Convention Center. Payment of the bond comes from the HHR GRT Fund.

Fund 4230 – General Obligation Bonds 2018 – This fund was established as a result of the 2018 General Obligation (GO) bond issuance. Payment of the bonds come from property taxes. Expenditures are restricted to the following capital projects:

- Park and Sports Field Improvements - $16,900,000
- New Animal Shelter Facility - $9,800,000
- Fire Station No. 3 Replacement - $6,200,000
- Recreational Trail Improvements - $2,700,000

Fund 4231 – General Obligation Bonds 2022 – This fund was established as a result of the 2022 General Obligation (GO) bond issuance. Payment of the bonds comes from property taxes. Expenditures are restricted to the following capital projects:

- Affordable Housing - $6,000,000
- New Fire Station No. 9 – $10,000,000
- Park Improvements – $2,000,000
- East Mesa Public Recreation Complex Phase 2 - $5,000,000

Fund 4270 – TIDD Projects – 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 4271 – TIDD Street Bond Projects – This fund was established as a result of the 2015 Sponge bond for TIDD Plan projects. Expenditures are restricted to street projects included in the TIDD Plan.

Fund 4400 – Flood Control – 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.

City of Las Cruces

Capital Projects Fund Descriptions
June 30, 2023

Capital Projects Funds (Continued)

Fund 4505 – 2015B Hold Harmless Flood Control Projects – This fund was established as a result of the 2015 New Mexico Hold Harmless Gross Receipts Tax Improvement Revenue Bonds, Series 2015B. Expenditures are for economic development capital improvement projects, including Downtown Las Cruces, Las Cruces Airport, and existing flood control construction/improvements. Payments for the bonds come from the HHR GRT Contingency Fund.

Fund 4613 – NMFA Equipment – This fund was established to pay for the acquisition of fire engines, aerial fire trucks, and fire equipment for the City Fire Department. Funding comes from State Shared Gross Receipts Tax Improvement Revenue Bonds, Series 2022. City Council approved Ordinance 3007 to authorize the issuance and sale of the bonds.

Fund 4620 – NMFA 2020A Facility Projects – This fund was established as a result of the New Mexico State Shared Gross Receipts Tax Improvement Revenue Bonds, Series 2020A. Expenditures are for improvements to public facilities and roadways. Payment of the bond comes from the HHR GRT Contingency Fund.

Fund 4621 – NMFA 2020B ESP Projects – This fund was established as a result of the New Mexico State Shared Gross Receipts Tax Improvement Revenue Bonds, Series 2020B. Expenditures are for energy efficiency and water conservation improvements to City facilities. Payments for the bonds come from the HHR GRT Contingency Fund.

Fund 4624 – 2018 Gas Tax Loan - This fund was established as the result of a 2018 NMFA loan. Expenditures are directed toward replacing street equipment. Payment of the loan comes from the Gas Tax Fund

Fund 4632 – 2017 NMFA – This fund's sources are loan proceeds. Expenditures are for existing street construction and/or improvements. Payment of the loan comes from the General Fund and formerly the Street Maintenance Operations Fund.

Fund 4634 – 2020 NMFA MGRT – This fund's sources are loan proceeds. Expenditures are for street construction/improvements and flood control construction/improvements. Payment of the loans come from the General Fund and formerly Street Maintenance Operations Fund.

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue		
	Community Development Block Grant	Affordable Housing Trust	Recreation Projects
Assets			
Pooled cash and investments	$ -	$ -	$ -
Restricted cash and investments	42,645	1,989,678	105,424
Receivables, net	4,214,447	-	-
Due from other governmental units	379,100	-	-
Total assets	$ 4,636,192	$ 1,989,678	$ 105,424
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts and contracts payable	$ 104,250	$ -	$ -
Due to other funds	166,759	-	-
Accrued liabilities	11,743	-	-
Unearned revenue	4,290,920	-	-
Total liabilities	4,573,672	-	-
Deferred Inflows of resources			
Special assessment receipts	-	-	-
Unavailable revenue	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balances			
Nonspendable:			
Restricted for:			
Economic Development	-	-	-
Public safety programs	-	-	-
Housing and community development	62,520	1,989,678	-
Parks and Recreation	-	-	105,424
Public Works	-	-	-
Debt service	-	-	-
Quality of Life	-	-	-
Committed for:	-	-	-
Health related programs	-	-	-
Unassigned (deficit)	-	-	-
Total fund balances	62,520	1,989,678	105,424
Total liabilities, deferred inflows of resources, and fund balances	$ 4,636,192	$ 1,989,678	$ 105,424

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Environmental Protection Fund	Fire	Emergency Medical Services	Police Protection
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	223,675	1,193,260	164	125,578
Receivables, net	-	-	-	-
Due from other governmental units	-	-	-	-
Total assets	$ 223,675	$ 1,193,260	$ 164	$ 125,578
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ 56,479	$ -	$ 2,318
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	93
Unearned revenue	-	820,506	-	16,915
Total liabilities	-	876,985	-	19,326
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	-
Public safety programs	-	316,275	164	106,252
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	-	-	-	-
Debt service	-	-	-	-
Quality of Life	223,675	-	-	-
Committed for:	-	-	-	-
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	223,675	316,275	164	106,252
Total liabilities, deferred inflows of resources, and fund balances	$ 223,675	$ 1,193,260	$ 164	$ 125,578

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Court Awarded Funds	National Opioid Settlement	DWI Prevention	Traffic Safety Education
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	-	605,240	12,144	17,370
Receivables, net	-	-	-	-
Due from other governmental units	-	-	-	-
Total assets	$ -	$ 605,240	$ 12,144	$ 17,370
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	-
Public safety programs			12,144	17,370
Housing and community development	-	-	-	-
Parks and Recreation	-	605,240	-	-
Public Works	-	-	-	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	-	605,240	12,144	17,370
Total liabilities, deferred inflows of resources, and fund balances	$ -	$ 605,240	$ 12,144	$ 17,370

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Prisoner Care	Public Safety Impact Fee	Judicial Education	Court Automation
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	385,011	388,342	4,658	453,828
Receivables, net	-	-	-	-
Due from other governmental units	-	-	-	-
Total assets	$ 385,011	$ 388,342	$ 4,658	$ 453,828
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 77,271	$ -	$ -	$ 608
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	77,271	-	-	608
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	-
Public safety programs	307,740	388,342	4,658	453,220
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	-	-	-	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	307,740	388,342	4,658	453,220
Total liabilities, deferred inflows of resources, and fund balances	$ 385,011	$ 388,342	$ 4,658	$ 453,828

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Street Maintenance	Flood Control	Health Care Services From MMC Lease	Convention & Visitors Bureau
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	-	570,861	1,591,194	3,564,983
Receivables, net	-	-	-	543,200
Due from other governmental units	-	357,689	-	-
Total assets	$ -	$ 928,550	$ 1,591,194	$ 4,108,183
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ 15,820	$ 60,733	$ 147,114
Due to other funds	-	-	-	-
Accrued liabilities	-	65,876	-	32,909
Unearned revenue	-	-	-	441
Total liabilities	-	81,696	60,733	180,463
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	288,839	-	-
Total deferred inflows of resources	-	288,839	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	3,927,720
Public safety programs				
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	-	558,014	-	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	1,530,461	-
Unassigned (deficit)	-	-	-	-
Total fund balances	-	558,014	1,530,461	3,927,720
Total liabilities, deferred inflows of resources, and fund balances	$ -	$ 928,550	$ 1,591,194	$ 4,108,183

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Downtown Revitalization	Special Assessments/ Northrise Morningstar	Sonoma Ranch	Valley View Heske Garden
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	50,694	-	758,916	163,927
Receivables, net	-	5,884	7,095,762	-
Due from other governmental units	-	-	-	-
Total assets	$ 50,694	$ 5,884	$ 7,854,678	$ 163,927
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred Inflows of resources				
Special assessment receipts	-	5,884	7,854,678	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	5,884	7,854,678	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	50,694			
Public safety programs				
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	163,927
Public Works	-	-	-	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	50,694	-	-	163,927
Total liabilities, deferred inflows of resources, and fund balances	$ 50,694	$ 5,884	$ 7,854,678	$ 163,927

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Griggs Walnut Plume	Alarm F & F	Environmental Gross Receipts Tax	Gasoline Tax
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	6,067,468	-	-	2,758,009
Receivables, net	9,301	-	-	-
Due from other governmental units	-	-	-	171,729
Total assets	$ 6,076,769	$ -	$ -	$ 2,929,738
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 62,292	$ -	$ -	$ -
Due to other funds	-	-	-	-
Accrued liabilities	1,024	-	-	16,010
Unearned revenue	-	-	-	-
Total liabilities	63,316	-	-	16,010
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	-
Public safety programs	-	-	-	-
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	6,013,453	-	-	2,913,728
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	6,013,453	-	-	2,913,728
Total liabilities, deferred inflows of resources, and fund balances	$ 6,076,769	$ -	$ -	$ 2,929,738

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue		Capital Projects	
	TIDD Dedicated Revenues	Las Cruces Convention Center	Community Investment Projects	2016 Flood
Assets				
Pooled cash and investments	$ -	$ -	$ 2,032,240	$ -
Restricted cash and investments	9,483,527	614,556	-	242,537
Receivables, net	35,495	127,374	-	-
Due from other governmental units	1,082,365	-	-	-
Total assets	$ 10,601,387	$ 741,930	$ 2,032,240	$ 242,537
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ 62,555	$ 5,961	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	62,555	5,961	-
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	10,601,387	-	-	-
Public safety programs	-	-	-	-
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	-	-	2,026,279	242,537
Debt service	-	679,375	-	-
Quality of Life	-	-		-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	10,601,387	679,375	2,026,279	242,537
Total liabilities, deferred inflows of resources, and fund balances	$ 10,601,387	$ 741,930	$ 2,032,240	$ 242,537

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			
	2017 SSGRT Facilities	2018 HHGRT	Capital Grant Projects	Public Parks
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	398,902	406,784	-	6,893,334
Receivables, net	-	-	-	-
Due from other governmental units	-	-	4,062,062	-
Total assets	$ 398,902	$ 406,784	$ 4,062,062	$ 6,893,334
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 29,539	$ -	$ 1,608,165	$ -
Due to other funds	-	-	2,396,299	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	70,000	-
Total liabilities	29,539	-	4,074,464	-
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	-
Public safety programs	-	-	-	-
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	6,893,334
Public Works	369,363	406,784	-	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	(12,402)	-
Total fund balances	369,363	406,784	(12,402)	6,893,334
Total liabilities, deferred inflows of resources, and fund balances	$ 398,902	$ 406,784	$ 4,062,062	$ 6,893,334

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			
	Street Improvement	Sales Tax-Street Maintenance	VAD Street Project	2015A HHS
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ 89,639
Restricted cash and investments	1,517,467	9,461,390	3,277,507	-
Receivables, net	-	20,000	-	-
Due from other governmental units	-	-	-	-
Total assets	$ 1,517,467	$ 9,481,390	$ 3,277,507	$ 89,639
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ 411,031	$ 5,748	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	25,000	-	-
Total liabilities	-	436,031	5,748	-
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	-
Public safety programs	-	-	-	-
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	1,517,467	9,045,359	3,271,759	89,639
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	1,517,467	9,045,359	3,271,759	89,639
Total liabilities, deferred inflows of resources, and fund balances	$ 1,517,467	$ 9,481,390	$ 3,277,507	$ 89,639

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			
	General Obligation Bonds	TIDD Street Projects	Flood Control	2015B HHS
Assets				
Pooled cash and investments	$ -	$ -	$ 6,793,832	$ -
Restricted cash and investments	17,061,534	3,791,150	-	1,140,953
Receivables, net	216,845	-	15,723	4,144
Due from other governmental units	-	-	-	-
Total assets	$ 17,278,379	$ 3,791,150	$ 6,809,555	$ 1,145,097
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ -	$ 136,972	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	136,972	-
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	-
Public safety programs	-	-	-	-
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	17,278,379	3,791,150	6,672,583	1,145,097
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	17,278,379	3,791,150	6,672,583	1,145,097
Total liabilities, deferred inflows of resources, and fund balances	$ 17,278,379	$ 3,791,150	$ 6,809,555	$ 1,145,097

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			
	2020A NMFA SSGRT	2020B NMFA ESP	2018 Gas Tax Loan	2017 NMFA
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	7,472,114	1,193,170	195	11,427
Receivables, net	-	-	-	-
Due from other governmental units	-	-	-	-
Total assets	$ 7,472,114	$ 1,193,170	$ 195	$ 11,427
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	322,539	-	-	-
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	322,539	-	-	-
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	-
Public safety programs	-	-	-	-
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	7,149,575	1,193,170	195	11,427
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	7,149,575	1,193,170	195	11,427
Total liabilities, deferred inflows of resources, and fund balances	$ 7,472,114	$ 1,193,170	$ 195	$ 11,427

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			
	2020 NMFA MGRT	2023 SSGRT	NMFA Equipment	Total
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ 8,915,711
Restricted cash and investments	2,784,109	12,664,782	959,372	100,447,879
Receivables, net	-	42,700	-	12,330,875
Due from other governmental units	-	-	-	6,052,945
Total assets	$ 2,784,109	$ 12,707,482	$ 959,372	$ 127,747,410
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	88,969	-	505,789	$ 3,704,153
Due to other funds	-	-	-	2,563,058
Accrued liabilities	-	-	-	127,655
Unearned revenue	-	-	-	5,223,782
Total liabilities	88,969	-	505,789	11,618,648
Deferred Inflows of resources				
Special assessment receipts	-	-	-	7,860,562
Unavailable revenue	-	-	-	288,839
Total deferred inflows of resources	-	-	-	8,149,401
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	14,579,801
Public safety programs	-	-	-	1,606,165
Housing and community development	-	-	-	2,052,198
Parks and Recreation	-	-	-	7,767,925
Public Works	2,695,140	12,707,482	453,583	79,552,163
Debt service	-	-	-	679,375
Quality of Life	-	-	-	223,675
Committed for:				
Health related programs	-	-	-	1,530,461
Unassigned (deficit)	-	-	-	(12,402)
Total fund balances	2,695,140	12,707,482	453,583	107,979,361
Total liabilities, deferred inflows of resources, and fund balances	$ 2,784,109	$ 12,707,482	$ 959,372	$ 127,747,410

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue		
	Community Development Block Grant	Affordable Housing Trust	Recreation Projects
Revenues			
Taxes:			
Gross receipts	$ -	$ -	$ -
Property	-	-	-
Lodgers	-	-	-
State-shared	-	-	10,425
Charges for services	-	-	-
Fees and fines	-	-	-
Investment income (loss)	-	(4,824)	2,113
Intergovernmental:			
Federal	1,752,493	-	-
State	-	-	-
Other	161,634	-	-
Total revenues	1,914,127	(4,824)	12,538
Expenditures			
Current:			
General government	-	-	-
Police	-	-	-
Fire	-	-	-
Community development	1,535,854	103,882	-
Quality of Life	-	-	-
Economic development	-	-	-
Public works	-	-	-
Parks and Rec	-	-	-
Capital outlay	350,000	-	-
Total expenditures	1,885,854	103,882	-
Revenues over (under) expenditures	28,273	(108,706)	12,538
Other Financing Sources (Uses)			
Issuance of debt	-	-	-
Premium on issuance of debt			
Sale of capital assets	-	10,000	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	10,000	-
Net change in fund balance	28,273	(98,706)	12,538
Fund balances- beginning of year	34,247	2,088,384	92,886
Fund balance- end of year	$ 62,520	$ 1,989,678	$ 105,424

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Environmental Protection Fund	Fire	Emergency Medical Services	Police Protection
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	75
Investment income (loss)	-	-	-	2,236
Intergovernmental:				
Federal	-	-	-	-
State	-	718,199	20,000	212,251
Other	95,492	-	-	-
Total revenues	95,492	718,199	20,000	214,562
Expenditures				
Current:				
General government	8,356	-	-	-
Police	-	-	-	211,930
Fire	-	673,907	20,000	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	-	44,292	-	6,324
Total expenditures	8,356	718,199	20,000	218,254
Revenues over (under) expenditures	87,136	-	-	(3,692)
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt				
Sale of capital assets	-	-	-	-
Transfers in	136,539	-	-	-
Transfers out	-	-	-	(17,308)
Total other financing sources (uses)	136,539	-	-	(17,308)
Net change in fund balance	223,675	-	-	(21,000)
Fund balances- beginning of year	-	316,275	164	127,252
Fund balance- end of year	$ 223,675	$ 316,275	$ 164	$ 106,252

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Court Awarded Funds	National Opioid Settlement	DWI Prevention	Traffic Safety Education
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	8,036	8,618
Investment income (loss)	-	-	237	400
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Other	-	605,240	-	-
Total revenues	-	605,240	8,273	9,018
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	8,921	26,589
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	8,921	26,589
Revenues over (under) expenditures	-	605,240	(648)	(17,571)
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	605,240	(648)	(17,571)
Fund balances- beginning of year	-	-	12,792	34,941
Fund balance- end of year	$ -	$ 605,240	$ 12,144	$ 17,370

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Prisoner Care	Public Safety Impact Fee	Judicial Education	Court Automation
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	72,306	-	10,601	50,224
Investment income (loss)	15,334	7,891	83	9,779
Intergovernmental:	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Other	(409,891)	576,969	-	-
Total revenues	(322,251)	584,860	10,684	60,003
Expenditures				
Current:				
General government	548,078	-	9,289	80,319
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	548,078	-	9,289	80,319
Revenues over (under) expenditures	(870,329)	584,860	1,395	(20,316)
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt				
Sale of capital assets	-	-	-	-
Transfers in	500,000	-	-	-
Transfers out	(1,000,000)	(749,618)	-	-
Total other financing sources (uses)	(500,000)	(749,618)	-	-
Net change in fund balance	(1,370,329)	(164,758)	1,395	(20,316)
Fund balances- beginning of year	1,678,069	553,100	3,263	473,536
Fund balance- end of year	$ 307,740	$ 388,342	$ 4,658	$ 453,220

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Street Maintenance	Flood Control	Health Care Services From MMC Lease	Convention & Visitors Bureau
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	5,587,810	-	-
Lodgers	-	-	-	2,808,640
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	-	(3,201)	75,807	72,129
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Other	-	-	-	8,362
Total revenues	-	5,584,609	75,807	2,889,131
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	1,141,192	-
Quality of Life	-	-	-	-
Economic development	-	-	-	2,367,154
Public works	-	2,742,177	-	-
Parks and Rec	-	-	-	-
Capital outlay	-	-	3,242,163	-
Total expenditures	-	2,742,177	4,383,355	2,367,154
Revenues over (under) expenditures	-	2,842,432	(4,307,548)	521,977
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,602,814)	(3,807,226)	(1,999,111)	(150,000)
Total other financing sources (uses)	(3,602,814)	(3,807,226)	(1,999,111)	(150,000)
Net change in fund balance	(3,602,814)	(964,794)	(6,306,659)	371,977
Fund balances- beginning of year	3,602,814	1,522,808	7,837,120	3,555,743
Fund balance- end of year	$ -	$ 558,014	$ 1,530,461	$ 3,927,720

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Downtown Revitalization	Special Assessments/ Northrise Morningstar	Sonoma Ranch	Valley View Heske Garden
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	1,051	-	-	3,491
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Other	-	-	-	-
Total revenues	1,051	-	-	3,491
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	4,810
Capital outlay	-	-	-	-
Total expenditures	-	-	-	4,810
Revenues over (under) expenditures	1,051	-	-	(1,319)
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	1,051	-	-	(1,319)
Fund balances- beginning of year	49,643	-	-	165,246
Fund balance- end of year	$ 50,694	$ -	$ -	$ 163,927

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue			
	Griggs Walnut Plume	Alarm F&F	Environmental Gross Receipts Tax	Gasoline Tax
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	1,913,116
Charges for services	109,101	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	133,800	21	-	58,820
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Other	2,497	-	-	10,598
Total revenues	245,398	21	-	1,982,534
Expenditures				
Current:				
General government	589,238	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	1,134,644
Parks and Rec	-	-	-	-
Capital outlay	44,921	-	-	263,967
Total expenditures	634,159	-	-	1,398,611
Revenues over (under) expenditures	(388,761)	21	-	583,923
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	400,000	-	-	-
Transfers out	-	(1,561)	-	(444,262)
Total other financing sources (uses)	400,000	(1,561)	-	(444,262)
Net change in fund balance	11,239	(1,540)	-	139,661
Fund balances- beginning of year	6,002,214	1,540	-	2,774,067
Fund balance- end of year	$ 6,013,453	$ -	$ -	$ 2,913,728

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue		Capital Projects	
	TIDD Dedicated Revenues	Las Cruces Convention Center	Community Investment Projects	2016 Flood
Revenues				
Taxes:				
Gross receipts	$ 4,217,670	$ -	$ -	$ -
Property	50,302	-	-	-
Lodgers	-	-	-	-
State-shared	2,185,585	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	1,344,592	-	-
Investment income (loss)	205,009	8,409	43,973	6,046
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Other	798	-	-	-
Total revenues	6,659,364	1,353,001	43,973	6,046
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	161,564	176,380	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	-	-	553,900	-
Total expenditures	161,564	176,380	553,900	-
Revenues over (under) expenditures	6,497,800	1,176,621	(509,927)	6,046
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,100,000)	(1,109,806)	-	-
Total other financing sources (uses)	(3,100,000)	(1,109,806)	-	-
Net change in fund balance	3,397,800	66,815	(509,927)	6,046
Fund balances- beginning of year	7,203,587	612,560	2,536,206	236,491
Fund balance- end of year	$ 10,601,387	$ 679,375	$ 2,026,279	$ 242,537

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			
	2017 SSGRT Facilities	2018 HHGRT	Capital Grant Projects	Public Parks
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	11,466	56,703	-	140,613
Intergovernmental:				
Federal	-	-	2,756,521	-
State	-	-	4,419,874	-
Other	-	-	-	1,183,545
Total revenues	11,466	56,703	7,176,395	1,324,158
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	160,000	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	51,754	-
Economic development	-	-	-	-
Public works	-	-	6,313	-
Parks and Rec	-	-	-	-
Capital outlay	5,069,588	2,739,975	6,970,730	499,488
Total expenditures	5,069,588	2,739,975	7,188,797	499,488
Revenues over (under) expenditures	(5,058,122)	(2,683,272)	(12,402)	824,670
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(5,058,122)	(2,683,272)	(12,402)	824,670
Fund balances- beginning of year	5,427,485	3,090,056	-	6,068,664
Fund balance- end of year	$ 369,363	$ 406,784	$ (12,402)	$ 6,893,334

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			
	Street Improvement	Sales Tax-Street Maintenance	VAD Street Project	2015A HHS
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	31,434	210,645	107,487	740
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Other	335,944	159,293	311	-
Total revenues	367,378	369,938	107,798	740
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	3,213	50,193	-	-
Parks and Rec	-	-	-	-
Capital outlay	(74,430)	2,093,223	4,606,170	258,857
Total expenditures	(71,217)	2,143,416	4,606,170	258,857
Revenues over (under) expenditures	438,595	(1,773,478)	(4,498,372)	(258,117)
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	3,700,000	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	3,700,000	-	-
Net change in fund balance	438,595	1,926,522	(4,498,372)	(258,117)
Fund balances- beginning of year	1,078,872	7,118,837	7,770,131	347,756
Fund balance- end of year	$ 1,517,467	$ 9,045,359	$ 3,271,759	$ 89,639

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			
	General Obligation Bonds	TIDD Street Projects	Flood Control	2015B HHS
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	129,954	51,022	138,435	68,237
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Other	-	-	22,649	-
Total revenues	129,954	51,022	161,084	68,237
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	16,615
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	8,358,686	242,483	868,718	2,235,621
Total expenditures	8,358,686	242,483	868,718	2,252,236
Revenues over (under) expenditures	(8,228,732)	(191,461)	(707,634)	(2,183,999)
Other Financing Sources (Uses)				
Issuance of debt	17,000,000	-	-	-
Premium on issuance of debt	208,700	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	1,600,000	2,500,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	17,208,700	1,600,000	2,500,000	-
Net change in fund balance	8,979,968	1,408,539	1,792,366	(2,183,999)
Fund balances- beginning of year	8,298,411	2,382,611	4,880,217	3,329,096
Fund balance- end of year	$ 17,278,379	$ 3,791,150	$ 6,672,583	$ 1,145,097

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			
	2020A NMFA SSGRT	2020B NMFA ESP	2018 Gas Tax Loan	2017 NMFA
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	182,053	39,793	-	6,688
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Other	-	-	-	-
Total revenues	182,053	39,793	-	6,688
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	2,017,402	990,726	-	-
Total expenditures	2,017,402	990,726	-	-
Revenues over (under) expenditures	(1,835,349)	(950,933)	-	6,688
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(60,365)
Total other financing sources (uses)	-	-	-	(60,365)
Net change in fund balance	(1,835,349)	(950,933)	-	(53,677)
Fund balances- beginning of year	8,984,924	2,144,103	195	65,104
Fund balance- end of year	$ 7,149,575	$ 1,193,170	$ 195	$ 11,427

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			
	2020 NMFA MGRT	2023 SSGRT	NMFA Equipment	Total
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ 4,217,670
Property	-	-	-	5,638,112
Lodgers	-	-	-	2,808,640
State-shared	-	-	-	4,109,126
Charges for services	-	-	-	109,101
Fees and fines	-	-	-	1,494,452
Investment income (loss)	76,236	(23,688)	31,184	1,897,606
Intergovernmental:				
Federal	-	-	-	4,509,014
State	-	-	-	5,370,324
Other	-	-	-	2,753,441
Total revenues	76,236	(23,688)	31,184	32,907,486
Expenditures				
Current:				
General government	-	-	-	1,235,280
Police	-	-	-	407,440
Fire	-	-	-	693,907
Community development	-	-	-	2,780,928
Quality of Life	-	-	-	51,754
Economic development	-	-	-	2,721,713
Public works	-	-	-	3,936,540
Parks and Rec	-	-	-	4,810
Capital outlay	3,554,370	185,607	4,577,601	49,700,382
Total expenditures	3,554,370	185,607	4,577,601	61,532,754
Revenues over (under) expenditures	(3,478,134)	(209,295)	(4,546,417)	(28,625,268)
Other Financing Sources (Uses)				
Issuance of debt	-	12,000,000	5,000,000	34,000,000
Premium on issuance of debt	-	916,777	-	1,125,477
Sale of capital assets	-	-	-	10,000
Transfers in	-	-	-	8,836,539
Transfers out	-	-	-	(16,042,071)
Total other financing sources (uses)	-	12,916,777	5,000,000	27,929,945
Net change in fund balance	(3,478,134)	12,707,482	453,583	(695,323)
Fund balances- beginning of year	6,173,274	-	-	108,674,684
Fund balance- end of year	$ 2,695,140	$ 12,707,482	$ 453,583	$ 107,979,361

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Community Development Block Grant
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Intergovernmental				
Federal	$ 5,101,232	$ 6,509,604	$ 1,752,493	$ (4,757,111)
Other	-	-	161,634	161,634
Total revenues	5,101,232	6,509,604	1,914,127	(4,595,477)
Expenditures				
Current				
Economic Development	-	-	-	-
Community Development	4,481,232	6,009,889	1,535,854	4,474,035
Capital outlay	620,000	370,000	350,000	20,000
Total expenditures	5,101,232	6,379,889	1,885,854	4,494,035
Revenues over (under) expenditures	-	129,715	28,273	(101,442)
Net change in fund balance	-	129,715	28,273	(101,442)
Fund balances- beginning of year	34,247	34,247	34,247	-
Fund balance- end of year	$ 34,247	$ 163,962	$ 62,520	$ (101,442)

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Affordable Housing Trust Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ (4,824)	$ (4,824)
Other	-	-	-	-
Total revenues	-	-	(4,824)	(4,824)
Expenditures				
Current				
Community development	792,907	792,907	103,882	689,025
Capital outlay	-	-	-	-
Total expenditures	792,907	792,907	103,882	689,025
Revenues over (under) expenditures	(792,907)	(792,907)	(108,706)	(693,849)
Other Financing Sources (Uses)				
Sale of capital assets	-	-	10,000	(10,000)
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	10,000	(10,000)
Net change in fund balance	(792,907)	(792,907)	(98,706)	(703,849)
Fund balances- beginning of year	2,088,384	2,088,384	2,088,384	-
Fund balance- end of year	$ 1,295,477	$ 1,295,477	$ 1,989,678	$ (703,849)

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Recreation Projects
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes				
State-shared	$ 10,000	$ 10,000	$ 10,425	$ 425
Investment income (loss)	-	-	2,113	2,113
Total revenues	10,000	10,000	12,538	2,538
Expenditures				
Current				
Parks and Rec	-	-	-	-
Capital outlay	50,000	50,000	-	50,000
Total expenditures	50,000	50,000	-	50,000
Revenues over (under) expenditures	(40,000)	(40,000)	12,538	52,538
Net change in fund balance	(40,000)	(40,000)	12,538	52,538
Fund balances- beginning of year	92,886	92,886	92,886	
Fund balance- end of year	$ 52,886	$ 52,886	$ 105,424	$ 52,538

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Environmental Protection Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Intergovernmental:				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Other	-	200,000	95,492	(104,508)
Total revenues	-	200,000	95,492	(104,508)
Expenditures				
Current				
Quality of Life	-	247,000	8,356	(238,644)
Total expenditures	-	247,000	8,356	(238,644)
Revenues over (under) expenditures	-	(47,000)	87,136	134,136
Other Financing Sources (Uses)				
Transfers in	-	136,538	136,539	(1)
Transfers out	-	-	-	-
Total other financing sources (uses)	-	136,538	136,539	(1)
Net change in fund balance	-	89,538	223,675	134,135
Fund balance- beginning of year	-	-	-	-
Fund balance- end of year	$ -	$ 89,538	$ 223,675	$ 134,135

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Fire Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
State	1,123,443	1,538,706	718,199	(820,507)
Total revenues	1,123,443	1,538,706	718,199	(820,507)
Expenditures				
Current				
Fire	973,443	1,410,751	673,907	736,844
Capital outlay	150,000	127,955	44,292	83,663
Total expenditures	1,123,443	1,538,706	718,199	820,507
Revenues over (under) expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances- beginning of year	316,275	316,275	316,275	-
Fund balance- end of year	$ 316,275	$ 316,275	$ 316,275	$ -

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Emergency Medical Services Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ -	$ -
Intergovernmental				
State	15,000	20,000	20,000	-
Total revenues	15,000	20,000	20,000	-
Expenditures				
Current				
Fire	15,000	20,000	20,000	-
Total expenditures	15,000	20,000	20,000	-
Revenues over (under) expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning of the year	164	164	164	-
Fund balances-end of year	$ 164	$ 164	$ 164	$ -

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Police Protection Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Fees and fines	$ -	$ -	$ 75	$ 75
Investment income (loss)	-	-	2,236	2,236
Intergovernmental				
Federal	-	-	-	-
State	186,000	224,000	212,251	(11,749)
Total revenues	186,000	224,000	214,562	(9,438)
Expenditures				
Current				
Police	186,000	222,800	211,930	10,870
Capital outlay	-	6,400	6,324	76
Total expenditures	186,000	229,200	218,254	10,946
Revenues over (under) expenditures	-	(5,200)	(3,692)	1,508
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Transfers out	-	(17,308)	(17,308)	-
Total other financing sources (uses)	-	(17,308)	(17,308)	-
Net change in fund balance	-	(22,508)	(21,000)	1,508
Fund balances- beginning of year	127,252	127,252	127,252	-
Fund balance- end of year	$ 127,252	$ 104,744	$ 106,252	$ 1,508

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Court Awarded Funds
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
Current	-	-	-	-
Total expenditures	-	-	-	-
Revenue over(under) expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances- beginning of year	-	-	-	-
Fund balance- end of year	$ -	$ -	$ -	$ -

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
National Opioid Settlement
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Intergovernmental	$ -	$ -	$ 605,240	$ 605,240
Total revenues	-	-	605,240	-
Expenditures				
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	605,240	605,240
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	605,240	605,240
Fund balances- beginning of year	-	-	-	-
Fund balance- end of year	$ -	$ -	$ 605,240	$ 605,240

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
DWI Prevention
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	10,000	10,000	8,036	(1,964)
Investment income (loss)	-	-	237	237
Total revenues	10,000	10,000	8,273	(1,727)
Expenditures				
Current				
Police	10,000	10,000	8,921	1,079
Total expenditures	10,000	10,000	8,921	1,079
Revenues over (under) expenditures	-	-	(648)	(648)
Net change in fund balance	-	-	(648)	(648)
Fund balances- beginning of year	12,792	12,792	12,792	-
Fund balances- end of year	$ 12,792	$ 12,792	$ 12,144	$ (648)

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Traffic Safety Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	30,316	30,316	8,618	(21,698)
Investment income (loss)	-	-	400	400
Total revenues	30,316	30,316	9,018	(21,298)
Expenditures				
Current				
Police	30,316	30,316	26,589	3,727
Total expenditures	30,316	30,316	26,589	3,727
Revenues over (under) expenditures	-	-	(17,571)	(17,571)
Net change in fund balance	-	-	(17,571)	(17,571)
Fund balances- beginning of year	34,941	34,941	34,941	-
Fund balance- end of year	$ 34,941	$ 34,941	$ 17,370	$ (17,571)

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Public Safety Impact Fee Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 7,891	$ 7,891
Other	550,000	550,000	576,969	$ 26,969
Total revenues	550,000	550,000	584,860	$ 34,860
Expenditures				
Total expenditures		-		-
Revenues over (under) expenditures	550,000	550,000	584,860	34,860
Other Financing Sources (Uses)				
Transfers out	(749,618)	(749,618)	(749,618)	-
Total other financing sources (uses)	(749,618)	(749,618)	(749,618)	-
Net change in fund balance	(199,618)	(199,618)	(164,758)	34,860
Fund balances- beginning of year	553,100	553,100	553,100	-
Fund balance- end of year	$ 353,482	$ 353,482	$ 388,342	34,860

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Prisoner Care Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ -	$ -	$ 72,306	$ 72,306
Investment income (loss)	-	-	15,334	15,334
Intergovernmental	-	-	-	-
Other	-	-	(409,891)	(409,891)
Total revenues	-	-	(322,251)	(322,251)
Expenditures				
Current				
General Government	-	600,000	548,078	51,922
Total expenditures	-	600,000	548,078	51,922
Revenues over (under) expenditures	-	(600,000)	(870,329)	(270,329)
Other Financing Sources (Uses)				
Transfers In	-	500,000	500,000	-
Transfers Out	(1,000,000)	(1,000,000)	(1,000,000)	-
Total other financing sources (uses)	(1,000,000)	(500,000)	(500,000)	-
Net change in fund balance	(1,000,000)	(1,100,000)	(1,370,329)	(270,329)
Fund balances- beginning of year	1,678,069	1,678,069	1,678,069	-
Fund balance- end of year	$ 678,069	$ 578,069	$ 307,740	$ (270,329)

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Judicial Education Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ 20,000	$ 20,000	$ 10,601	$ (9,399)
Investment income (loss)	-	-	83	83
Total revenues	20,000	20,000	10,684	(9,316)
Expenditures				
Current				
General government	20,000	20,000	9,289	10,711
Total expenditures	20,000	20,000	9,289	10,711
Revenues over (under) expenditures	-	-	1,395	1,395
Net change in fund balance	-	-	1,395	1,395
Fund balances- beginning of year	3,263	3,263	3,263	-
Fund balance- end of year	$ 3,263	$ 3,263	$ 4,658	$ 1,395

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Court Automation Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ 57,200	$ 57,200	$ 50,224	$ (6,976)
Investment income (loss)	-	-	9,779	9,779
Other	-	-	-	-
Total revenues	57,200	57,200	60,003	2,803
Expenditures				
Current				
General government	113,100	113,100	80,319	32,781
Total expenditures	113,100	113,100	80,319	32,781
Revenues over (under) expenditures	(55,900)	(55,900)	(20,316)	35,584
Net change in fund balance	(55,900)	(55,900)	(20,316)	35,584
Fund balances- beginning of year	473,536	473,536	473,536	-
Fund balance- end of year	$ 417,636	$ 417,636	$ 453,220	$ 35,584

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Street Maintenance Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes				
Gross receipts	$ -	$ -	$ -	$ -
Investment income (loss)	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Current				
Public works	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(3,610,119)	(3,602,814)	(3,602,814)	-
Total other financing sources (uses)	(3,610,119)	(3,602,814)	(3,602,814)	-
Net change in fund balance	(3,610,119)	(3,602,814)	(3,602,814)	-
Fund balances- beginning of year	3,602,814	3,602,814	3,602,814	-
Fund balance- end of year	$ (7,305)	$ -	$ -	$ -

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Special Revenue Flood Control Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes				
Property	$ 5,147,483	$ 5,174,678	$ 5,587,810	$ 413,132
Investment income (loss)	3,570	3,570	(3,201)	(6,771)
Total revenues	5,151,053	5,178,248	5,584,609	406,361
Expenditures				
Current				
Public works	2,751,609	2,874,609	2,742,177	132,432
Parks and Rec	50,000	50,000	-	50,000
Capital outlay	-	-	-	-
Total expenditures	2,801,609	2,924,609	2,742,177	182,432
Revenues over (under) expenditures	2,349,444	2,253,639	2,842,432	588,793
Other Financing Sources (Uses)				
Transfers In	224,000	-	-	-
Transfers Out	(3,807,226)	(3,807,226)	(3,807,226)	-
Total other financing sources (uses)	(3,583,226)	(3,807,226)	(3,807,226)	-
Net change in fund balance	(1,233,782)	(1,553,587)	(964,794)	588,793
Fund balances- beginning of year	1,522,808	1,522,808	1,522,808	-
Fund balance- end of year	$ 289,026	$ (30,779)	$ 558,014	$ 588,793

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Health Care Services from MMC Lease Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 75,807	$ 75,807
Total revenues	-	-	75,807	75,807
Expenditures				
Current				
General government	-	-	-	-
Economic Development	-	-	-	-
Fire	-	-	-	-
Community development	1,200,000	1,301,000	1,141,192	(159,808)
Quality of Life	117,000	117,000	-	(117,000)
Capital outlay	3,750,000	3,750,000	3,242,163	(507,837)
Total expenditures	5,067,000	5,168,000	4,383,355	(784,645)
Revenues over (under) expenditures	(5,067,000)	(5,168,000)	(4,307,548)	860,452
Other Financing Sources (Uses)				
Transfers out	-	(1,999,111)	(1,999,111)	-
Total other financing sources (uses)	-	(1,999,111)	(1,999,111)	-
Net change in fund balance	(5,067,000)	(7,167,111)	(6,306,659)	860,452
Fund balances- beginning of year	7,837,120	7,837,120	7,837,120	-
Fund balance- end of year	$ 2,770,120	$ 670,009	$ 1,530,461	$ 860,452

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Convention & Visitors Bureau Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes				
Lodgers	$ 2,032,473	$ 3,058,973	$ 2,808,640	$ (250,333)
Investment income (loss)	2,000	2,000	72,129	70,129
Intergovernmental				
State	-	-	-	-
Other	3,000	3,000	8,362	5,362
Total revenues	2,037,473	3,063,973	2,889,131	(174,842)
Expenditures				
Current				
Economic development	2,829,574	2,679,574	2,367,154	312,420
Capital outlay	-	-	-	-
Total expenditures	2,829,574	2,679,574	2,367,154	312,420
Revenues over (under) expenditures	(792,101)	384,399	521,977	137,578
Other Financing Sources (Uses)				
Transfers out	-	(150,000)	(150,000)	-
Total other financing sources (uses)	-	(150,000)	(150,000)	-
Net change in fund balance	(792,101)	234,399	371,977	137,578
Fund balances- beginning of year	3,555,743	3,555,743	3,555,743	-
Fund balance- end of year	$ 2,763,642	$ 3,790,142	$ 3,927,720	$ 137,578

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Downtown Revitalization Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 1,051	$ 1,051
Total revenues	-	-	1,051	1,051
Expenditures				
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	1,051	1,051
Net change in fund balance	-	-	1,051	1,051
Fund balances- beginning of year	49,643	49,643	49,643	-
Fund balance- end of year	$ 49,643	$ 49,643	$ 50,694	$ 1,051

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Special Assesstments/Northrise Morningstar Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ -	$ -
Other	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Current				
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances- beginning of year	-	-	-	-
Fund balance- end of year	$ -	$ -	$ -	$ -

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Sonoma Ranch Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	800,000	-	-	-
Total other financing sources (uses)	800,000	-	-	-
Net change in fund balance	800,000	-	-	-
Fund balances- beginning of year	-	-	-	-
Fund balance- end of year	$ 800,000	$ -	$ -	$ -

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Valley View Heske Garden Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 3,491	$ 3,491
Total revenues	-	-	3,491	3,491
Expenditures				
Current				
Parks and Rec	5,000	5,000	4,810	190
Total expenditures	5,000	5,000	4,810	190
Revenues over (under) expenditures	(5,000)	(5,000)	(1,319)	3,681
Net change in fund balance	(5,000)	(5,000)	(1,319)	3,681
Fund balances- beginning of year	165,246	165,246	165,246	-
Fund balance- end of year	$ 160,246	$ 160,246	$ 163,927	$ 3,681

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Griggs Walnut Plume Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Charges for services	$ 204,000	$ 204,000	$ 109,101	$ (94,899)
Investment income (loss)	14,324	14,324	133,800	119,476
Other	-	-	2,497	2,497
Total revenues	218,324	218,324	245,398	27,074
Expenditures				
Current				
General government	1,332,751	1,214,076	589,238	624,838
Capital outlay	-	118,675	44,921	73,754
Total expenditures	1,332,751	1,332,751	634,159	698,592
Revenues over (under) expenditures	(1,114,427)	(1,114,427)	(388,761)	725,666
Other Financing Sources (Uses)				
Transfers in	400,000	400,000	400,000	-
Total other financing sources (uses)	400,000	400,000	400,000	-
Net change in fund balance	(714,427)	(714,427)	11,239	725,666
Fund balances- beginning of year	6,002,214	6,002,214	6,002,214	-
Fund balance- end of year	$ 5,287,787	$ 5,287,787	$ 6,013,453	$ 725,666

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Alarm Fees & Fine Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ -	$ -	$ -	$ -
Investment income (loss)	-	-	21	21
Total revenues	-	-	21	21
Expenditures				
Current				
General government	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	21	21
Other Financing Sources (Uses)				
Transfers out	-	1,540	1,561	
Total other financing sources (uses)	-	(1,540)	(1,561)	-
Net change in fund balance	-	(1,540)	(1,540)	-
Fund balances- beginning of year	1,540	1,540	1,540	-
Fund balance- end of year	$ 1,540	$ -	$ -	$ -

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Environmental Gross Receipts Tax Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes				
Gross receipts	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
Current				
General government	$ -	$ -	$ -	$ -
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	(1,806,090)	-	-	-
Total other financing sources (uses)	(1,806,090)	-	-	-
Net change in fund balance	(1,806,090)	-	-	-
Fund balances- beginning of year	-	-	-	-
Fund balance- end of year	$ (1,806,090)	$ -	$ -	$ -

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Gasoline Tax Street Maintenance Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes				
State-shared	$ 1,699,685	$ 1,699,685	$ 1,913,116	$ 213,431
Investment income (loss)	2,450	2,450	$ 58,820	56,370
Other	-	-	$ 10,598	10,598
Total revenues	1,702,135	1,702,135	1,982,534	280,399
Expenditures				
Current				
Public works	892,359	892,359	1,134,644	(242,285)
Parks and Rec	15,000	15,000	-	15,000
Capital outlay	557,069	1,259,069	263,967	995,102
Total expenditures	1,464,428	2,166,428	1,398,611	767,817
Revenues over (under) expenditures	237,707	(464,293)	583,923	1,048,216
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(444,262)	(444,262)	(444,262)	-
Total other financing sources (uses)	(444,262)	(444,262)	(444,262)	-
Net change in fund balance	(206,555)	(908,555)	139,661	1,048,216
Fund balances- beginning of year	2,774,067	2,774,067	2,774,067	-
Fund balance- end of year	$ 2,567,512	$ 1,865,512	$ 2,913,728	$ 1,048,216

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
TIDD Dedicated Revenues Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes				
Gross receipts	$ -	$ 3,700,000	$ 4,217,670	$ 517,670
Property	-	60,000	50,302	(9,698)
State-shared	-	1,500,000	2,185,585	685,585
Investment income (loss)	-	70,000	205,009	135,009
Other	-	200	798	598
Total revenues	-	5,330,200	6,659,364	1,329,164
Expenditures				
Current				
Economic development	60,000	118,500	161,564	(43,064)
Capital outlay	-	-	-	-
Total expenditures	60,000	118,500	161,564	(43,064)
Revenues over (under) expenditures	(60,000)	5,211,700	6,497,800	1,286,100
Other Financing Sources (Uses)				
Transfers out	(1,600,000)	(3,100,000)	(3,100,000)	-
Total other financing sources (uses)	(1,600,000)	(3,100,000)	(3,100,000)	-
Net change in fund balance	(1,660,000)	2,111,700	3,397,800	1,286,100
Fund balances- beginning of year	7,203,587	7,203,587	7,203,587	-
Fund balance- end of year	$ 5,543,587	$ 9,315,287	$ 10,601,387	$ 1,286,100

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Las Cruces Convention Center Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ 951,300	$ 1,532,005	$ 1,344,592	$ (187,413)
Investment income (loss)	-	-	8,409	8,409
Total revenues	951,300	1,532,005	1,353,001	(179,004)
Expenditures				
Current				
Economic Development	-	625,000	176,380	(448,620)
Total expenditures	-	625,000	176,380	(448,620)
Revenues over (under) expenditures	951,300	907,005	1,176,621	269,616
Other Financing Sources (Uses)				
Transfers out	(1,109,806)	(1,109,806)	(1,109,806)	-
Total other financing sources (uses)	(1,109,806)	(1,109,806)	(1,109,806)	-
Net change in fund balance	(158,506)	(202,801)	66,815	269,616
Fund balances- beginning of year	612,560	612,560	612,560	-
Fund balance- end of year	$ 454,054	$ 409,759	$ 679,375	$ 269,616

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Community Investment Projects Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 4,700	$ 4,700	$ 43,973	$ 39,273
Total revenues	4,700	4,700	43,973	39,273
Expenditures				
Current				
General government	-	-	-	-
Capital outlay	3,220,718	2,469,386	553,900	(1,915,486)
Total expenditures	3,220,718	2,469,386	553,900	(1,915,486)
Revenues over (under) expenditures	(3,216,018)	(2,464,686)	(509,927)	1,954,759
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(3,216,018)	(2,464,686)	(509,927)	1,954,759
Fund balances- beginning of year	2,536,206	2,536,206	2,536,206	-
Fund balance- end of year	$ (679,812)	$ 71,520	$ 2,026,279	$ 1,954,759

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2016 Flood Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 1,225	$ 1,225	$ 6,046	$ 4,821
Total revenues	1,225	1,225	6,046	4,821
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	1,225	1,225	6,046	4,821
Net change in fund balance	1,225	1,225	6,046	4,821
Fund balances- beginning of year	236,491	236,491	236,491	-
Fund balance- end of year	$ 237,717	$ 237,717	$ 242,537	$ 4,821

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2017 SSGRT Facilities
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 4,100	$ 4,100	$ 11,466	$ 7,366
Total revenues	4,100	4,100	11,466	7,366
Expenditures				
Capital outlay	5,385,198	5,284,989	5,069,588	215,401
Total expenditures	5,385,198	5,284,989	5,069,588	215,401
Revenues over (under) expenditures	(5,381,098)	(5,280,889)	(5,058,122)	222,767
Net change in fund balance	(5,381,098)	(5,280,889)	(5,058,122)	222,767
Fund balances- beginning of year	5,427,485	5,427,485	5,427,485	
Fund balance- end of year	$ 46,387	$ 146,596	$ 369,363	$ 222,767

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2018 HHGRT Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 10,700	$ 10,700	$ 56,703	$ 46,003
Total revenues	10,700	10,700	56,703	46,003
Expenditures				
Current				
Public Works	9,254,633	2,739,976	2,739,975	(1)
Total expenditures	9,254,633	2,739,976	2,739,975	(1)
Revenues over (under) expenditures	(9,243,933)	(2,729,276)	(2,683,272)	46,004
Net change in fund balance	(9,243,933)	(2,729,276)	(2,683,272)	46,004
Fund balances- beginning of year	3,090,056	3,090,056	3,090,056	
Fund balance- end of year	$ (6,153,877)	$ 360,780	$ 406,784	$ 46,004

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Capital Grants Projects Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Local & Other Grants	$ 350,000	$ 861,264	$ -	$ (861,264)
Federal	5,508,937	7,872,546	2,756,521	(5,116,026)
State	16,541,864	19,539,518	4,419,874	(15,119,644)
Total revenues	22,400,801	28,273,328	7,176,395	(21,096,933)
Expenditures				
Current				
Fire	2,506	7,124	-	7,124
Police	47,000	160,000	160,000	-
Public Works	-	6,313	6,313	-
Capital outlay	22,351,295	27,357,391	6,970,730	20,386,661
Total expenditures	22,400,801	28,273,328	7,188,797	21,084,531
Revenues over (under) expenditures	-	-	(12,402)	(12,402)
Net change in fund balance	-	-	(12,402)	(12,402)
Fund balances- beginning of year	-	-	-	-
Fund balance- end of year	$ -	$ -	$ (12,402)	$ (12,402)

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Public Parks Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ 1,500,000	$ 1,500,000	$ 1,183,545	$ (316,455)
Investment income (loss)	-	-	140,613	140,613
Total revenues	1,500,000	1,500,000	1,324,158	(175,842)
Expenditures				
Capital outlay	3,812,303	3,866,812	499,488	3,367,324
Total expenditures	3,812,303	3,866,812	499,488	3,367,324
Revenues over (under) expenditures	(2,312,303)	(2,366,812)	824,670	3,191,482
Net change in fund balance	(2,312,303)	(2,366,812)	824,670	3,191,482
Fund balances- beginning of year	6,068,664	6,068,664	6,068,664	-
Fund balance- end of year	$ 3,756,361	$ 3,701,852	$ 6,893,334	$ 3,191,482

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Street Improvement Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 1,910	$ 1,910	$ 31,434	$ 29,524
Other	-	-	335,944	335,944
Total revenues	1,910	1,910	367,378	365,468
Expenditures				
Current				
Public Works	151,307	46,852	(71,217)	118,069
Total expenditures	151,307	46,852	(71,217)	118,069
Revenues over (under) expenditures	(149,397)	(44,942)	438,595	483,537
Net change in fund balance	(149,397)	(44,942)	438,595	483,537
Fund balances- beginning of year	1,078,872	1,078,872	1,078,872	
Fund balance- end of year	$ 929,475	$ 1,033,930	$ 1,517,467	$ 483,537

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Sales Tax-Street Maintenance Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 7,150	$ 7,150	$ 210,645	$ 203,495
Intergovernmental				
Other	300,000	300,000	159,293	(140,707)
Total revenues	307,150	307,150	369,938	62,788
Expenditures				
Current				
Public Works	-	264,847	50,193	214,654
Capital outlay	12,972,631	12,067,261	2,093,223	9,974,038
Total expenditures	12,972,631	12,332,108	2,143,416	10,188,692
Revenues over (under) expenditures	(12,665,481)	(12,024,958)	(1,773,478)	10,251,480
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Transfers in	6,500,000	6,500,000	3,700,000	(2,800,000)
Transfers out	-	-	-	-
Total other financing sources (uses)	6,500,000	6,500,000	3,700,000	(2,800,000)
Net change in fund balance	(6,165,481)	(5,524,958)	1,926,522	7,451,480
Fund balances- beginning of year	7,118,837	7,118,837	7,118,837	-
Fund balance- end of year	$ 953,356	$ 1,593,879	$ 9,045,359	$ 7,451,480

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
VAD Street Project Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 10,200	$ 12,200	$ 107,487	$ 95,287
Other	-	-	311	311
Total revenues	10,200	12,200	107,798	95,598
Expenditures				
Capital outlay	7,907,541	7,782,331	4,606,170	3,176,161
Total expenditures	7,907,541	7,782,331	4,606,170	3,176,161
Revenues over (under) expenditures	(7,897,341)	(7,770,131)	(4,498,372)	3,271,759
Net change in fund balance	(7,897,341)	(7,770,131)	(4,498,372)	3,271,759
Fund balances- beginning of year	7,770,131	7,770,131	7,770,131	-
Fund balance- end of year	$ (127,210)	$ -	$ 3,271,759	$ 3,271,759

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2015A HHS Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 1,125	$ 1,125	$ 740	$ (385)
Total revenues	1,125	1,125	740	(385)
Expenditures				
Capital outlay	-	258,857	258,857	-
Total expenditures	-	258,857	258,857	-
Revenues over (under) expenditures	1,125	(257,732)	(258,117)	(385)
Net change in fund balance	1,125	(257,732)	(258,117)	(385)
Fund balances- beginning of year	347,756	347,756	347,756	
Fund balance- end of year	$ 348,881	$ 90,024	$ 89,639	$ (385)

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
GO Bond Project 2019 Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 20,925	$ 20,925	$ 129,954	$ 109,029
Total revenues	20,925	20,925	129,954	109,029
Expenditures				
Capital outlay	15,823,491	25,319,336	8,167,942	17,151,394
Debt service				
Debt issuance cost	-	208,700	190,744	17,956
Total expenditures	15,823,491	25,528,036	8,358,686	17,169,350
Revenues over (under) expenditures	(15,802,566)	(25,507,111)	(8,228,732)	17,278,379
Other Financing Sources (Uses)				
Issuance of debt	-	17,000,000	17,000,000	-
Premium on issuance of debt	-	208,700	208,700	-
Total other financing sources (uses)	-	17,208,700	17,208,700	-
Net change in fund balance	(15,802,566)	(8,298,411)	8,979,968	17,278,379
Fund balances- beginning of year	8,298,411	8,298,411	8,298,411	-
Fund balance- end of year	$ (7,504,155)	$ -	$ 17,278,379	$ 17,278,379

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
TIDD Street Projects Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 1,550	$ 1,550	$ 51,022	$ 49,472
Other	-	-	-	-
Total revenues	1,550	1,550	51,022	49,472
Expenditures				
Current				
General government	-	-		
Capital outlay	3,477,947	3,424,239	242,483	3,181,756
Total expenditures	3,477,947	3,424,239	242,483	3,181,756
Revenues over (under) expenditures	(3,476,397)	(3,422,689)	(191,461)	3,231,228
Other Financing Sources (Uses)				
Transfers in	1,600,000	1,600,000	1,600,000	-
Total other financing sources (uses)	1,600,000	1,600,000	1,600,000	-
Net change in fund balance	(1,876,397)	(1,822,689)	1,408,539	3,231,228
Fund balances- beginning of year	2,382,611	2,382,611	2,382,611	-
Fund balance- end of year	$ 506,214	$ 559,922	$ 3,791,150	$ 3,231,228

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Flood Control Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 4,100	$ 4,100	$ 138,435	$ 134,335
Other	25,000	25,000	22,649	(2,351)
Total revenues	29,100	29,100	161,084	131,984
Expenditures				
Capital outlay	6,206,766	6,285,931	868,718	5,417,213
Total expenditures	6,206,766	6,285,931	868,718	5,417,213
Revenues over (under) expenditures	(6,177,666)	(6,256,831)	(707,634)	5,549,197
Other Financing Sources (Uses)				
Transfers in	2,500,000	2,500,000	2,500,000	-
Total other financing sources (uses)	2,500,000	2,500,000	2,500,000	-
Net change in fund balance	(3,677,666)	(3,756,831)	1,792,366	5,549,197
Fund balances- beginning of year	4,880,217	4,880,217	4,880,217	-
Fund balance- end of year	$ 1,202,551	$ 1,123,386	$ 6,672,583	$ 5,549,197

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2015B HHS Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 68,237	$ 68,237
Total revenues	-	-	68,237	68,237
Expenditures				
Economic Development	-	16,615	16,615	-
Capital outlay	3,254,231	3,237,616	2,235,621	1,001,995
Total expenditures	3,254,231	3,254,231	2,252,236	1,001,995
Revenues over (under) expenditures	(3,254,231)	(3,254,231)	(2,183,999)	1,070,232
Net change in fund balance	(3,254,231)	(3,254,231)	(2,183,999)	1,070,232
Fund balances- beginning of year	3,329,096	3,329,096	3,329,096	
Fund balance- end of year	$ 74,865	$ 74,865	$ 1,145,097	$ 1,070,232

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2020A NMFA SSGRT
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 9,800	$ 9,800	$ 182,053	$ 172,253
Total revenues	9,800	9,800	182,053	172,253
Expenditures				
Capital outlay	8,936,679	8,877,411	2,017,402	6,860,009
Total expenditures	8,936,679	8,877,411	2,017,402	6,860,009
Revenues over (under) expenditures	(8,926,879)	(8,867,611)	(1,835,349)	7,032,262
Net change in fund balance	(8,926,879)	(8,867,611)	(1,835,349)	7,032,262
Fund balances- beginning of year	8,984,924	8,984,924	8,984,924	-
Fund balance- end of year	$ 58,045	$ 117,313	$ 7,149,575	$ 7,032,262

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2020B NMFA ESP Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 3,375	$ 3,375	$ 39,793	$ 36,418
Total revenues	3,375	3,375	39,793	36,418
Expenditures				
Capital Outlay	2,424,917	2,114,082	990,726	1,123,356
Total expenditures	2,424,917	2,114,082	990,726	1,123,356
Revenues over (under) expenditures	(2,421,542)	(2,110,707)	(950,933)	1,159,774
Net change in fund balance	(2,421,542)	(2,110,707)	(950,933)	1,159,774
Fund balances- beginning of year	2,144,103	2,144,103	2,144,103	-
Fund balance- end of year	$ (277,439)	$ 33,396	$ 1,193,170	$ 1,159,774

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2018 Gas Tax Loan Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances- beginning of year	195	195	195	
Fund balance- end of year	$ 195	$ 195	$ 195	$ -

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2017 NMFA Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 1,750	$ -	$ 6,688	$ 6,688
Total revenues	1,750	-	6,688	6,688
Expenditures				
Capital outlay	665,394	-	-	-
Total expenditures	665,394	-	-	-
Revenues over (under) expenditures	(663,644)	-	6,688	6,688
Other Financing Sources (uses)				
Transfers Out		(60,365)	(60,365)	-
Total other financing sources (uses)	-	(60,365)	(60,365)	-
Net change in fund balance	(663,644)	(60,365)	(53,677)	6,688
Fund balances- beginning of year	65,104	65,104	65,104	-
Fund balance- end of year	$ (598,540)	$ 4,739	$ 11,427	$ 6,688

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2020B NMFA MGRT
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 8,275	$ 8,275	$ 76,236	$ 67,961
Total revenues	8,275	8,275	76,236	67,961
Expenditures				
Capital outlay	7,176,273	6,030,125	3,554,370	(2,475,755)
Debt service				
Debt issuance cost	-	-	-	-
Total expenditures	7,176,273	6,030,125	3,554,370	(2,475,755)
Revenues over (under) expenditures	(7,167,998)	(6,021,850)	(3,478,134)	2,543,716
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(7,167,998)	(6,021,850)	(3,478,134)	2,543,716
Fund balances- beginning of year	6,173,274	6,173,274	6,173,274	-
Fund balance- end of year	$ (994,724)	$ 151,424	$ 2,695,140	$ 2,543,716

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Debt Service Fund
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes	$ 5,278,457	$ 5,278,457	$ 5,576,833	$ 298,376
Investment income (loss)	2,243	2,243	415,352	413,109
Other	1,071,352	1,071,352	2,286,439	1,215,087
Total revenues	6,352,052	6,352,052	8,278,624	1,926,572
Expenditures				
Current				
Debt Service	-	54,000	55,768	1,768
Captial Outlay				
Debt Service				
Principal	16,726,935	17,016,935	17,016,935	-
Interest and other charges	4,364,361	4,438,306	4,438,299	(7)
Debt issuance cost	-	-	-	-
Total expenditures	21,091,296	21,509,241	21,511,002	1,761
Revenues over (under) expenditures	(14,739,244)	(15,157,189)	(13,232,378)	1,924,811
Other Financing Sources (Uses)				
	-	1,165,684	1,165,683	(1)
Transfers in	14,074,910	14,545,460	14,545,459	(1)
Total other financing sources (uses)	14,074,910	14,545,460	15,711,142	(1)
Net change in fund balances	(664,334)	(611,729)	2,478,764	3,090,493
Fund balances, beginning of year	10,851,149	10,851,149	10,851,149	-
Fund balances, end of year	$ 10,186,815	$ 10,239,420	$ 13,329,913	$ 3,090,493

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Combining Statement of Net Position

June 30, 2023

	Transit	Alternative Fuel Station	Airport	Total
Assets				
Current assets				
Pooled cash and investments	$ -	$ 5,000	$ -	$ 5,000
Receivables, net	413,688	-	(34,658)	379,030
Current portion of leases receivable	-	-	22,210	22,210
Current portion of leases interest receivable	-	-	1,483	1,483
Due from other governmental units	3,403,532	-	905,532	4,309,064
Total current assets	3,817,220	5,000	894,567	4,716,787
Noncurrent assets				
Leases receivable	-	-	216,517	216,517
Capital assets:				
Land, water rights and construction in progress	7,333,361	-	964,493	8,297,854
Right to use leased assets, net of amortization	-	-	-	-
Other capital assets, net of depreciation	4,268,116	-	19,313,156	23,581,272
Net capital assets	11,601,477	-	20,277,649	31,879,126
Total noncurrent assets	11,601,477	-	20,494,166	32,095,643
Total assets	15,418,697	5,000	21,388,733	36,812,430
Deferred outflows of resources				
Deferred outflows related to pensions	1,183,246	-	79,108	1,262,354
Deferred outflows related to OPEB	387,393	-	-	387,393
Total deferred outflow of resources	1,570,639	-	79,108	1,649,747
Liabilities				
Current liabilities				
Accounts payable	1,483,288	-	254,339	1,737,627
Due to other funds	2,420,609	-	233,919	2,654,528
Accrued liabilities	200,511	-	17,709	218,220
Current portion of noncurrent liabilities	52,355	-	4,304	56,659
Total current liabilities	4,156,763	-	510,271	4,667,034
Noncurrent liabilities				
Compensated absences	209,422	-	17,218	226,640
Net pension liability	7,173,936	-	479,631	7,653,567
Net OPEB liabilty	1,058,671	-	-	1,058,671
Total noncurrent liabilities	8,442,029	-	496,849	8,938,878
Total liabilities	12,598,792	-	1,007,120	13,605,912
Deferred inflow of resources				
Deferred inflows related to pensions	233,855	-	15,635	249,490
Deferred inflows related to OPEB	1,054,802	-	-	1,054,802
Deferred inflows related to leases	-	-	237,034	237,034
Total deferred inflow of resources	1,288,657	-	252,669	1,541,326
Net position				
Net investment in capital assets	10,210,821	-	20,277,649	30,488,470
Unrestricted (deficit)	(7,108,934)	5,000	(69,597)	(7,173,531)
Total net position	$ 3,101,887	$ 5,000	$ 20,208,052	$ 23,314,939

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year ended June 30, 2023

	Transit	Alternative Fuel Station	Airport	Total
Operating revenues				
Sales/charges	$ -	$ -	$ 39,753	$ 39,753
Rentals/lease income	-	-	95,515	95,515
Other	22,514	-	6,655	29,169
Total operating revenues	22,514	-	141,923	164,437
Operating expenses				
Personnel services	5,359,642	-	365,545	5,725,187
Supplies	133,932	-	65,568	199,500
Utilities	54,788	-	53,574	108,362
Professional services	390,513	-	1,522,234	1,912,747
Motor pool charges	902,754	-	37,652	940,406
Motor fuel	697,715	-	11,568	709,283
Repairs and maintenance	104,901	-	216,232	321,133
Depreciation and amortization	497,437	-	1,046,076	1,543,513
Administrative charges from other funds	1,094	-	-	1,094
Insurance	-	-	-	-
Pension expense (benefit)	3,433,646	-	425,347	3,858,993
Other post employement benefit expense (benefit)	(199,154)	-	-	(199,154)
Other	35,265	-	12,385	47,650
Total operating expenses	11,412,533	-	3,756,181	15,168,714
Operating income (loss)	(11,390,019)	-	(3,614,258)	(15,004,277)
Nonoperating revenues (expenses)				
Gain (loss) on sale of capital assets	9,935	-	-	9,935
Investment income	-	-	(3,247)	(3,247)
Grants - federal	12,551,028	-	13,832	12,564,860
Grants - state	41,933	-	1,611,268	1,653,201
Total nonoperating revenues (expenses)	12,602,896	-	1,621,853	14,224,749
Income (loss) before capital contributions and transfers	1,212,877	-	(1,992,405)	(779,528)
Capital contributions	-	-	-	-
Income (loss) before transfers	1,212,877	-	(1,992,405)	(779,528)
Transfers				
Transfers in	61,602	-	858,408	920,010
Transfers out	-	-	-	-
Change in net position	1,274,479	-	(1,133,997)	140,482
Net position, beginning of year	1,827,408	5,000	21,342,049	23,174,457
Total net position, end of year	$ 3,101,887	$ 5,000	$ 20,208,052	$ 23,314,939

City of Las Cruces

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2023

	Transit	Alternative Fuel Station	Airport	Total
Cash flows from operating activities				
Cash received from customers	$ (58,064)	-	$ 183,594	$ 125,530
Cash paid to suppliers	(12,448,555)	-	(3,011,708)	(15,460,263)
Cash paid to employees	8,562,653	-	792,923	9,355,576
Claims paid	-	-	-	-
Other receipts	22,514	-	6,655	29,169
Net cash used by operating activities	(3,921,452)	-	(2,028,536)	(5,949,988)
Cash flows from noncapital financing activities				
Operating grants	9,392,018	-	1,374,110	10,766,128
Transfers in	61,602	-	858,408	920,010
Transfers out	-	-	-	-
Net cash provided by noncapital financing activities	9,453,620	-	2,232,518	11,686,138
Cash flows from capital financing activities				
Purchase/transfer of capital assets	(6,298,911)	-	(562,919)	(6,861,830)
Capital contributions	-	-	-	-
Net cash used by capital financing activities	(6,298,911)	-	(562,919)	(6,861,830)
Cash flows from investing activities				
Interest Received	9,935	-	(3,247)	6,688
Net cash used by investing activities	9,935	-	(3,247)	6,688
				-
Net increase (decrease) in pooled cash and investments	(756,808)	-	(362,184)	(1,118,992)
Pooled cash and investments, beginning of year	756,808	5,000	362,184	1,123,992
Pooled cash and investments, end of year	-	5,000	-	5,000
Cash and investments at June 30 consisted of:				
Current assets				
Cash and investments	-	5,000	-	5,000
Noncurrent assets				
Restricted cash and investments	-	-	-	-
Total cash and investments, June 30	$ -	$ 5,000	$ -	$ 5,000

(Continued)

City of Las Cruces

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2023

	Transit	Alternative Fuel Station	Airport	Total
Reconciliation of operating income to net cash used by operating activities				
Operating Income (loss)	$ (11,390,019)	-	$ (3,614,258)	$ (15,004,277)
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation and amortization	497,437	-	1,046,076	1,543,513
Noncash pension expense	3,433,646	-	425,347	3,858,993
Noncash OPEB (benefit)	(199,154)	-	-	(199,154)
Change in assets and liabilities				
Accounts receivable	(58,064)	-	41,818	(16,246)
Current portion of leases receivable	-	-	7,992	7,992
Current portion of leases interest receivable	-	-	(1,483)	(1,483)
Due from/ (to) other funds	2,420,609	-	233,919	2,654,528
Accounts payable	1,405,574	-	(169,978)	1,235,596
Wages payable and accrued liabilities	22,837	-	7,737	30,574
Compensated absences	(2,670)	-	3,978	1,308
Net pension liability, net of noncash expense	601,876	-	24,631	626,507
OPEB liability, net of noncash expense	(261,582)	-	-	(261,582)
Leases receivable	-	-	37,853	37,853
Deferred outflows - NPL and OPEB	357,515	-	(28,297)	329,218
Deferred inflows - NPL and OPEB	(749,457)	-	3,667	(745,790)
Deferred inflows related to leases	-	-	(47,538)	(47,538)
Total adjustments	7,468,567	-	1,585,722	9,054,289
Net cash used by operating activities	$ (3,921,452)	-	$ (2,028,536)	$ (5,949,988)
Non-cash investing/financing activities				
Capital contributions of capital assets	-	-	-	-
Rigth to use lease assets	-	-	(47,538)	(47,538)
Total non-cash investing/financing activities	-	-	(47,538)	(47,538)

City of Las Cruces

Combining Statement of Net Position
Nonmajor Internal Service Funds
June 30, 2023

	Internal Services	Self Insurance	Total
Assets			
Current assets			
Pooled cash and investments	$ 1,931,429	$ 11,514,881	$ 13,446,310
Receivables, net	-	-	-
Inventory	642,356	-	642,356
Total current assets	2,573,785	11,514,881	14,088,666
Noncurrent assets			
Capital assets, net of depreciation	46,142	-	46,142
Total capital assets	46,142	-	46,142
Total noncurrent assets	46,142	-	46,142
Total assets	2,619,927	11,514,881	14,134,808
Deferred outflows of resources			
Deferred outflows related to pensions	379,259	13,582	392,841
Deferred outflows related to OPEB	189,626	17,309	206,935
Total deferred outflows of resources	568,885	30,891	599,776
Liabilities			
Current liabilities			
Accounts and contracts payable	576,515	172,873	749,388
Accrued liabilities	63,237	2,243	65,480
Current portion of noncurrent liabilities	15,854	3,291,611	3,307,465
Total current liabilities	655,606	3,466,727	4,122,333
Noncurrent liabilities			
Compensated absences	63,418	49	63,467
Estimated liability for insurance claims	-	9,155,309	9,155,309
Net pension liability	2,299,419	82,349	2,381,768
Net OPEB liabilty	518,211	47,300	565,511
Total noncurrent liabilities	2,881,048	9,285,007	12,166,055
Total liabilities	3,536,654	12,751,734	16,288,388
Deferred inflows of resources			
Deferred inflows related to pensions	74,956	2,684	77,640
Deferred inflows related to OPEB	516,317	47,128	563,445
Total deferred Inflows related of resources	591,273	49,812	641,085
Net position			
Net investement in capital assets	46,142	-	46,142
Unrestricted	(985,257)	(1,255,774)	(2,241,031)
Total net position	$ (939,115)	$ (1,255,774)	$ (2,194,889)

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Net Position
Nonmajor Internal Service Funds
June 30, 2023

	Internal Services	Self Insurance	Total
Operating revenues			
Motor pool charges	$ 7,593,677	$ -	$ 7,593,677
Rental charges and other	20,553	369,975	390,528
Charges for insurance	-	354,875	354,875
Total operating revenues	7,614,230	724,850	8,339,080
Cost of services	(4,679,499)	-	(4,679,499)
Gross margin	2,934,731	724,850	3,659,581
Operating expenses			
Personnel services	2,194,306	68,514	2,262,820
Supplies	169,934	23,055	192,989
Utilities	31,851	-	31,851
Professional services	1,018,059	1,360,790	2,378,849
Motor pool charges	1,815	-	1,815
Customer service	-	-	-
Repairs and maintenance	123,522	-	123,522
Rent	13,656	-	13,656
Depreciation and amortization	40,121	-	40,121
Claims and judgments	-	5,253,972	5,253,972
Insurance	-	2,863,682	2,863,682
Pension expense	675,020	(4,615)	670,405
Pension expense - OPEB	(117,735)	(7,503)	(125,238)
Other	36,482	148	36,630
Total operating expenses	4,187,031	9,558,043	13,745,074
Operating income (loss)	(1,252,300)	(8,833,193)	(10,085,493)
Nonoperating revenues (expenses)			
Gain on sale of assets	3,857	-	3,857
Investment income (loss)	796	192,761	193,557
Total nonoperating revenue (expenses)	4,653	192,761	197,414
Income (loss) before transfers	(1,247,647)	(8,640,432)	(9,888,079)
Transfers in	-	7,222,816	7,222,816
Transfers out	-	-	-
Change in net position	(1,247,647)	(1,417,616)	(2,665,263)
Net position, beginning of year	308,532	161,842	470,374
Net position, end of year	$ (939,115)	$ (1,255,774)	$ (2,194,889)

City of Las Cruces

Combining Statement of Cash Flows
Nonmajor Internal Service Funds
June 30, 2023

	Internal Services	Self Insurance	Total
Cash flows from operating activities			
Cash received from customers	$ 7,614,230	$ 724,850	$ 8,339,080
Cash paid to suppliers	(6,433,605)	(4,307,392)	(10,740,997)
Cash paid to employees	(1,688,209)	(217,274)	(1,905,483)
Claims paid	-	(3,189,925)	(3,189,925)
Other receipts	-	-	-
Net cash provided (used) by operating activities	(507,584)	(6,989,741)	(7,497,325)
Cash flows from noncapital financing activities			
Grants and contributions	-	-	-
Transfers in	-	7,222,816	7,222,816
Transfers out	-	-	-
Net cash provided by noncapital	-	7,222,816	7,222,816
Cash flows from capital and related financing activities			
Purchase of capital assets	-	-	-
Sale of capital assets	3,857	-	3,857
Net cash used by capital and related financing	3,857	-	3,857
Cash flows from investing activities			
Cash investment income (loss)	796	192,761	193,557
Net cash provided (used) by investing activities	796	192,761	193,557
Net increase (decrease) in cash and cash equivalents	(502,931)	425,836	(77,095)
Cash and cash equivalents, beginning of year	2,434,360	11,089,045	13,523,405
Cash and cash equivalents, end of year	$ 1,931,429	$ 11,514,881	$ 13,446,310
Cash and investments at June 30 consisted of:			
Current assets			
Cash and investments	$ 1,931,429	$ 11,514,881	$ 13,446,310
Restricted cash and investments	-	-	-
Total cash and investments, June 30	$ 1,931,429	$ 11,514,881	$ 13,446,310

See independent auditors' report.

City of Las Cruces

Combining Statement of Cash Flows
Nonmajor Internal Service Funds
June 30, 2023

	Internal Services	Self Insurance	Total
Reconciliation of operating income to net cash provided (used) by operating activities			
Operating income (loss)	$ (1,252,300)	$ (8,833,193)	$ (10,085,493)
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	40,121	-	40,121
Noncash pension expense	675,020	(4,615)	670,405
Noncash OPEB (benefit)	(117,735)	(7,503)	(125,238)
Change in assets and liabilities			
Accounts receivables	-	-	-
Inventories	55,880	-	55,880
Accounts and contracts payable	142,618	(71,835)	70,783
Estimated liability for insurance claims	-	2,064,047	2,064,047
Wages payable and accrued liabilities	1,217	(195)	1,022
Compensated Absences	(27,124)	(4,675)	(31,799)
Net pension liability, net of noncash expense	226,697	(123,810)	102,887
OPEB Liability, net of noncash expense	(107,792)	(13,083)	(120,875)
Deferred outflows - NPL and OPEB	169,229	70,977	240,206
Deferred inflows - NPL and OPEB	(313,415)	(65,856)	(379,271)
Total adjustments	744,716	1,843,452	2,588,168
Net cash provided (used) by operating activities	$ (507,584)	$ (6,989,741)	$ (7,497,325)

See independent auditors' report.

City of Las Cruces

Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	Custodial Funds			
	MVRDA	**METRO**	**HIDTA**	**Branigan Estate**
Assets				
Pooled cash and investments	$ 2,757,217	$ 673,332	$ (319,360)	$ 908,044
Accounts receivable	-	-	-	-
Receivable from other government agencies	71,170	-	391,907	-
Capital assets, net	1,314,661	212,322	-	-
Total assets	4,143,048	885,654	72,547	908,044
Deferred Outflows of Resources	-	-	-	-
Deferred outflows of resources-pension	378,460	-	-	-
Deferred outflows of resources-OPEB	329,524	-	-	-
Total deferred outflows of resources	707,984	-	-	-
Total assets and deferred outflows of resources	4,851,032	885,654	72,547	908,044
Liabilities				
Accounts and contracts payable	6,129	480	68,325	361
Accrued wages payable	609,904	3,714	4,222	-
Net pension liability	1,996,132	-	-	-
Net OPEB liability	900,526	-	-	-
SBITA liabilities				
Revenue collected in advance	-	-	-	-
Total liabilities	3,512,691	4,194	72,547	361
Deferred Inflows of Resources				
Deferred inflows of resources-pension	65,070	-	-	-
Deferred inflows of resources-OPEB	897,235	-	-	-
Total deferred inflows of resources	962,305	-	-	-
Net Position				
Restricted for				
Individuals, organizations, other governments	376,036	881,460	-	907,683
Total net position	376,036	881,460	-	907,683
Total liabilities, deferred inflows of resources, and net position	$ 4,851,032	$ 885,654	$ 72,547	$ 908,044

City of Las Cruces

Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	Custodial Funds			
	Gifts & Memorials	**ASCMV**	**Veterans Memorial Wall**	**Total**
Assets				
Pooled cash and investments	$ 640,793	$ 575,502	$ 24,791	$ 5,260,319
Accounts receivable	-	5,350	-	5,350
Receivable from other government agencies	-	132,818	-	595,895
Capital assets, net	-	204,313	-	1,731,296
Total assets	640,793	917,983	24,791	7,592,860
Deferred Outflows of Resources	-	-	-	-
Deferred outflows of resources-pension	-	624,730	-	1,003,190
Deferred outflows of resources-OPEB	-	146,453	-	475,977
Total deferred outflows of resources	-	771,183	-	1,479,167
Total assets and deferred outflows of resources	640,793	1,689,166	24,791	9,072,027
Liabilities				
Accounts and contracts payable	2,368	34,196	205	112,064
Accrued wages payable	-	213,261	-	831,101
Net pension liability	-	2,625,443	-	4,621,575
Net OPEB liability	-	400,228	-	1,300,754
Revenue collected in advance	3,395	217,686	-	221,081
Total liabilities	5,763	3,490,814	205	7,086,575
Deferred Inflows of Resources				
Deferred inflows of resources-pension	-	132,360	-	197,430
Deferred inflows of resources-OPEB	-	398,765	-	1,296,000
Total deferred inflows of resources	-	531,125	-	1,493,430
Net Position				
Restricted for				
Individuals, organizations, other governments	635,030	(2,332,773)	24,586	492,022
Total net position	635,030	(2,332,773)	24,586	492,022
Total liabilities, deferred inflows of resources, and net position	$ 640,793	$ 1,689,166	$ 24,791	$ 9,072,027

City of Las Cruces

Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

	Custodial Funds			
	MVRDA	**METRO**	**HIDTA**	**Branigan Estate**
Additions				
Taxes:				
Fees and fines	$ 130,077	$ -	$ -	$ -
Investment income (loss)	52,352	11,250	-	20,230
Federal	-	1,415	1,260,784	-
State	53,215	-	-	-
Local	-	-	-	-
Transfers in	1,561	-	5,268	-
Other	4,715,560	651,405	-	2,700
Total additions	4,952,765	664,070	1,266,052	22,930
Deductions				
General government	4,609,268	489,063	1,171,942	216,672
Police	-	-	-	-
Quality of Life	-	-	-	-
Parks and Recreation	-	-	-	-
Capital	126,220	98,309	88,842	-
Transfers out	-	-	-	-
Total deductions	4,735,488	587,372	1,260,784	216,672
Change in net position	217,277	76,698	5,268	(193,742)
Net position- beginning of year, as originally reported	131,395	804,762	(5,268)	1,101,425
Restatement for GASB 96	27,364			
Net position- beginning of year, as restated	158,759	804,762	(5,268)	1,101,425
Total net position (deficit)	$ 376,036	$ 881,460	$ -	$ 907,683

City of Las Cruces

Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

	Custodial Funds			
	Gifts & Memorials	**ASCMV**	**Veterans Memorial Wall**	**Total**
Additions				
Taxes:				
Fees and fines	$ -	$ 340,817	$ -	$ 470,894
Investment income (loss)	13,363	9,381	503	107,079
Federal	-	-	-	1,262,199
State	-	-	-	53,215
Local	-	139,236	-	139,236
Transfers in	-	21,000	-	27,829
Other	16,976	3,568,923	735	8,956,299
Total additions	30,339	4,079,357	1,238	11,016,751
Deductions				
General government	890	4,159,754	-	10,647,589
Police	5,642	-	-	5,642
Quality of Life	59,192	-	-	59,192
Parks and Rec	2,758	-	1,000	3,758
Capital	14,407	876,358	-	1,204,136
Transfers out	-	21,000	-	21,000
Total deductions	82,889	5,057,112	1,000	11,941,317
Change in net position	(52,550)	(977,755)	238	(924,566)
Net position- beginning of year, as originally reported	687,580	(1,355,018)	24,348	1,389,224
Restatement for GASB 96				27,364
Net position- beginning of year, as restated	687,580	(1,355,018)	24,348	1,416,588
Total net position (deficit)	$ 635,030	$ (2,332,773)	$ 24,586	$ 492,022

Supplementary Information

CITY OF LAS CRUCES, NEW MEXICO

City of Las Cruces

Schedule of Insurance in Force
June 30, 2023

Insurer	Deductible/SIR
Old Republic Insurance Company PR00265207	Hangar keepers Liability Any One Aircraft $N/A Hangar keepers Liability Any One Occurrence $N/A
National Union Fire Insurance Company of Pittsburgh, PA (AIG) 01-357-42-94	$50,000
Midwest Employers Casualty Company EWC009334	$750,000 Each Accident $750,000 Each Employee for Disease
AXIS Insurance Company AX01092-21-02	$1,000 each claim for loss or damage separately occurring $2,500 Shall apply to outdoor sculpture
Ironshore Specialty Insurance Company D07CAB04IH003	$1,000,000 Each Wrongful Act other than an Employment Practices Violation $1,000,000 Each Employment Practices Violation
Indian Harbor Insurance Company PEC003510505	$250,000 Each Pollution Condition
Tokio Marine Specialty Insurance Company PPK2438243	10,000 Per Confirmed Release an per Contamination Incident.

See independent auditor's report.

City of Las Cruces

Schedule of Insurance in Force
June 30, 2023

Amount of coverage		Risks Covered
Products-Completed Operations Aggregate Limit	$10,000,000	Airport Operator's Liability
Personal Injury and Advertising Injury Aggregate Limit	$10,000,000	
Malpractice Aggregate Limit	$10,000,000	
Each Occurrence Limit	$10,000,000	
Fire Damage Limit Any One Fire	$100,000	
Medical Expense Limit Any One Person	$10,000	
Hangar keepers Limit Any One Aircraft	$10,000,000	
Hanger keepers Limit Any One Occurrence	$10,000,000	
Employee Theft-Per Loss Coverage	$10,000,000	Crime
Forgery or Alteration	$10,000,000	
Inside Premises Theft of Money and Securities	$10,000,000	
Inside Premises Robbery & Safe Burglary Other Property	$10,000,000	
Outside the Premises	$10,000,000	
Computer Fraud	$10,000,000	
Funds Transfer Fraud	$10,000,000	
Money Orders and Counterfeit Paper Currency	$10,000,000	
Specific Limit Each Accident:		Excess Workers Comp and Employers Liability
(a) Policy Part One, Workers' Compensation:	STATUTORY	
(b) Policy Part Two, Employers Liability:	$1,000,000	
Specific Limit Each Employee for Disease:		
(a) Policy Part One, Workers' Compensation:	STATUTORY	
(b) Policy Part Two, Employers Liability:	$1,000,000	
At the Insured's premises: per schedule of locations	$2,160,000	Museum Collection and Temporary Loans Policy
Any other location, worldwide	$540,000	
In transit on any one conveyance, worldwide	$540,000	
Any one loss or disaster, either in case of partial or total loss, or salvage charges, or expenses, or all combined.	$2,160,000	
Terrorism Coverage	$2,160,000	
Earthquake Coverage	Included	
Aggregate	$3,000,000	Public Officials Liability
Crisis Management Coverage Sublimit	$25,000	
Aggregate Liability Limit	$5,000,000	Pollution
Remediation Expense: Storange Tank	$1,000,000	Contamination
Bodily Injury and Property Damaging Resulting from Contamination	$1,000,000	
Defense Expense	$1,000,000	
Image Restoration	$25,000	

See independent auditor's report.

City of Las Cruces
Schedule of Pledged Collateral
June 30, 2023

Summary of Collateralization		
US Bank		
Ending bank balance	$	18,100,796
Less:FDIC insurance		(250,000)
Total Uninsured Public Funds		17,850,796
US Bank -FHLB Letter of Credit (expiration 9-1-2023)	$	42,000,000
100% Collateral requirement		17,850,796
Pledged Collateral in Excess of requirement	$	24,149,204
Uninsured and uncollateralized	$	-

City of Las Cruces
Schedule of Special Appropriations
June 30, 2023

MUNIS Project #	Appropriation Number	Appropriation Description	Original Appropriation
11834	19-D3003	2019 Parks Security & Lighting	350,000
11838	19-D3340	2019 Median Improvements	50,000
11849	19-D3002	2019 Airport Improvements	1,089,000
11909	19-D2992	2019 Amador Hotel Improvements	247,500
11918	19-D2997	2019 Mesilla Valley Community of Hope Dental Facility	440,550
11919	19-D2999	2019 Mesilla Valley Community of Hope Food Program Facility	622,710
11925	20-E2536	2020 Doña Ana Move Trail	290,000
11968	20-E2548	2020 Tortugas Trail	75,000
11969	20-E2563	2020 Skate Park Renovation	845,000
11970	20-E2564	2020 High Noon Soccer Field Improvements	856,000
11979	20-E2556	2020 New Transit Facility	113,850
11989	19-D2996	2019 Children's Museum	742,500
11994	20-E2829	2020 Airport Taxi Lanes	300,000
12002	20-E2553	2020 Casa de Peregrinos Food Facility	1,388,970
12003	20-E2552	2020 Mesilla Valley Community of Hope Solar	200,000
12004	20-E2549	2020 Amador Hotel Renovations	222,750
12005	20-E2550	2020 Aquatic Center Solar Panels	200,000
12006	20-E2558	2020 Police Building Renovations	50,000
12007	20-E2557	2020 Pioneer Park Improvements	198,000
12008	20-E2560	2020 Police P25 Equipment	25,000
12009	20-E2561	2020 Police Smart Technology	100,000
12010	20-E2555	2020 Fire Equipment	237,600
12011	20-E2551	2020 Arts & Cultural District Improvements	946,440
12019	20-E2554	2020 Mesilla Valley Community of Hope Mental Health Facility	425,700
12020	20-E2562	2020 New Skate Park	100,000
12021	20-E2123	2020 Utilities Septic System	500,000
12022	20-E2830	2020 Airport Runway 12/30 Extension	450,000
12028	19-D2994	2020 La Clinica de Familia Behavioral Health Center	943,809
12029	20-E2821	2020 East Mesa Roads and Drainage	720,000
12074	21-F2712	2022 Airport Terminal Improvements	400,000
12076	21-F2739	2021 P-25 Improvements	464,000
12077	21-F3004	2021 East Mesa Roads & Drainage	414,000
12078	20-F3003	2021 East Madrid Avenue Extension	400,000
12079	21-F2738	MVCOH - Casa de Peregrinos Food Pantry	1,820,610
12082	20-F2737	2021 Branigan Cultural Center Improvement	100,000
12089	20-E5227	Munson Center Renovations	964,260
12090	20-E5226	Sage Café Senior Center Renovations	920,700
12094	21-F4030	2021 Villa Mora Dam	250,000
12095	20-F4029	2021 Median Improvement	418,842
12096	21-F2321	2021 Utilities Septic System	527,000
23002	22-G2842	2022 Fire Equipment	330,000
23003	22-G2839	2022 JCP Building Improvements	217,800
23004	22-G2844	2022 Veterans Park - Parking Lot	250,000
23005	22-G2837	2022 Fire Station 1 Renovations	200,000
23006	22-G2841	2022 Police Station Renovations	50,000
23009	22-G2840	2022 Police Department Equipment	160,000
23010	22-G3140	2022 Telshor-Spruce Improvements	650,000
23019	22-G4051	2022 Mesilla Valley Community of Hope-St Luke's Dental & Health Facilities	169,682
23020	22-G2843	2022 Skate Park	450,000
23074	22-G3139	2022 Airport Infrastructure	500,000
23077	22-G3138	2022 E Mesa Roads/Drainage	100,000
23918	22-G2838	2022 Mesilla Valley Community of Hope-St Luke's Renovation	752,400
		TOTALS	**$ 23,239,673**

City of Las Cruces
Schedule of Special Appropriations
June 30, 2023

Amended Appropriation	Appropriation Expiration	Expended as of June 30, 2023	Outstanding Encumbrances	Unencumbered Amount
350,000	6/30/2023	337,153	-	12,847
50,000	6/30/2023	50,000	-	-
1,089,000	6/30/2023	1,089,000	-	-
247,500	6/30/2023	247,500	-	-
440,550	6/30/2023	440,550	-	-
622,710	6/30/2023	622,710	-	0
290,000	6/30/2024	-	-	290,000
75,000	6/30/2024	-	-	75,000
845,000	6/30/2024	25,000	-	820,000
856,000	6/30/2024	35,764	-	820,236
113,850	6/30/2024	111,787	-	2,063
742,500	6/30/2023	51,754	-	690,746
300,000	6/30/2024	185,685	-	114,315
1,388,970	6/30/2024	1,388,970	-	-
200,000	6/30/2024	200,000	-	-
222,750	6/30/2024	222,750	-	-
200,000	6/30/2024	200,000	-	-
50,000	6/30/2024	49,938	-	62
198,000	6/30/2024	22,331	-	175,669
25,000	6/30/2024	25,000	-	-
100,000	6/30/2024	100,000	-	-
237,600	6/30/2024	234,871	-	2,729
946,440	6/30/2024	130,685	-	815,755
425,700	6/30/2024	-	-	425,700
100,000	6/30/2024	-	-	100,000
500,000	6/30/2024	84,971	-	415,029
450,000	6/30/2024	187,098	-	262,902
943,809	6/30/2023	21,460	-	922,349
720,000	6/30/2024	93,747	-	626,253
400,000	6/30/2025	208,963	-	191,037
464,000	6/30/2025	94,000	-	370,000
414,000	6/30/2025	23,166	-	390,834
400,000	6/30/2025	34,570	-	365,430
1,820,610	6/30/2025	1,696,504	-	124,106
100,000	6/30/2025	18,444	-	81,556
964,260	6/30/2024	78,308	-	885,952
920,700	6/30/2024	18,176	-	902,525
250,000	6/30/2024	-	-	250,000
418,842	6/30/2024	6,886	-	411,956
527,000	6/30/2025	-	-	527,000
330,000	6/30/2024	-	-	330,000
217,800	6/30/2026	-	-	217,800
250,000	6/30/2026	165,281	-	84,719
200,000	6/30/2026	974	-	199,026
50,000	6/30/2026	-	-	50,000
160,000	6/30/2024	160,000	-	-
650,000	6/30/2026	63,041	-	586,959
169,682	6/30/2024	4,604	-	165,078
450,000	6/30/2026	-	-	450,000
500,000	6/30/2026	27,886	-	472,114
100,000	6/30/2026	-	-	100,000
752,400	6/30/2026	-	-	752,400
$ 23,239,673		**$ 8,759,526**	**$ -**	**$ 14,480,146**

City of Las Cruces

Schedule of Deposits and Investments

June 30, 2023

Account	Type of Account	Fair Value Level	Pooled Cash & Investments	Other Cash & Investments	Total Reconciled Balance	On Deposit 6/30/2023
DEPOSIT ACCOUNTS						
US Bank						
Community Development Checking	Checking		$ -	$ 535,658	$ 535,658	$ 535,658
Metro Savings	Savings		-	95,779	95,779	95,779
Treasury Master	Checking		18,993,988	-	18,993,988	10,384,351
Payroll	Checking		378,535	-	378,535	-
Accounts Payable	Checking		(438,546)	-	(438,546)	-
Depository	Checking		(210,857)	-	(210,857)	-
Non-Interest Grant Funds	Checking		-	7,085,008	7,085,008	7,085,008
Total deposits accounts			18,723,120	7,716,445	26,439,565	18,100,796
INVESTMENTS						
US Bank						
FIRST AMERICAN TREASURY OBLIGATIONS	Sweep	2	5,887	-	5,887	
First Horizon						
BRIDGEWATER BK BLOOM MN 0.4 10/7/2025-21	Investment	2	247,828	-	247,828	
FEDERAL HOME LOAN BANK 4.625 12/8/2023	Investment	2	3,984,729	-	3,984,729	
FFCB 0.28 10/13/2023-21	Investment	2	3,940,160	-	3,940,160	
FFCB 0.4 10/15/2024-21	Investment	2	1,874,160	-	1,874,160	
FFCB 0.55 9/16/2025-21	Investment	2	3,394,463	-	3,394,463	
FFCB 0.61 8/25/2025-21	Investment	2	3,420,113	-	3,420,113	
FFCB 3.25 6/17/2024	Investment	2	-	7,837,280	7,837,280	
FFCB FEDERAL FARM CREDIT BANK 4.125 10/17/2023	Investment	2	6,472,960	-	6,472,960	
FFCO.30025 0.3 1/13/2025-21	Investment	2	926,500	-	926,500	
FHLB 0 9/6/2023	Investment	2	-	4,955,650	4,955,650	
FHLB 0.9 11/18/2024-22	Investment	2	1,880,000	-	1,880,000	
FHLB 3.17 8/22/2023-22	Investment	2	3,986,760	-	3,986,760	
FHLB 3.25 3/8/2024	Investment	2	-	1,477,890	1,477,890	
FHLB 3.25 3/8/2024	Investment	2	-	3,448,410	3,448,410	
FHLB 4.625 12/8/2023	Investment	2	6,475,170	-	6,475,170	
FHLB 4.875 6/14/2024	Investment	2	4,971,000	-	4,971,000	
FHLB Step 11/17/2023-22	Investment	2	1,987,520	-	1,987,520	
FHLB Step 2/18/2025-21	Investment	2	3,735,040	-	3,735,040	
FHLB Step 2/18/2025-21	Investment	2	933,760	-	933,760	
FHLB Step 2/18/2026-21	Investment	2	2,707,470	-	2,707,470	
FHLB Step 2/18/2026-21	Investment	2	3,609,960	-	3,609,960	
FHLB Step 3/16/2026-21	Investment	2	1,822,100	-	1,822,100	
FHLB Step 8/26/2025-21	Investment	2	2,756,370	-	2,756,370	
FHLB Step 9/30/2026-21	Investment	2	1,807,860	-	1,807,860	
FIRST NATL BK OF AMERICA 0.3 10/30/2024-21	Investment	2	247,650	-	247,650	
GOLDMAN SACHS BANK USA 0.25 2/26/2024-21	Investment	2	248,000	-	248,000	
JP MORGAN CHASE BANK NA 0.4 10/22/2025-21	Investment	2	247,709	-	247,709	
MORGAN STANLEY PVT BANK Step 7/28/2025-21	Investment	2	248,000	-	248,000	
PAN AMERICAN BANK - IL 0.5 3/17/2025-21	Investment	2	245,000	-	245,000	
TEXAS EXCHANGE BANK SSB 0.45 10/30/2024-21	Investment	2	248,000	-	248,000	
T-Note 0.25 5/15/2024	Investment	2	-	1,912,660	1,912,660	
T-Note 0.25 5/15/2024	Investment	2	4,781,650	-	4,781,650	
T-Note 0.25 5/15/2024	Investment	2	-	956,330	956,330	
T-Note 0.25 5/15/2024	Investment	2	-	1,912,660	1,912,660	
T-Note 0.375 4/15/2024	Investment	2	5,286,435	-	5,286,435	
T-Note 2.75 2/15/2024	Investment	2	7,869,360	-	7,869,360	
Mortgage-Backed Sercurites						
FNMA 1.75 7/2/2024	Investment	2	2,892,930	-	2,892,930	
Oppenheimer & CO. INC.						
Connecticut St 5.73 3/15/2024	Investment	2	-	9,964,726	9,964,726	
FAMC 2.8 6/17/2024	Investment	2	-	4,268,168	4,268,168	
FFCB 0.31 11/30/2023-21	Investment	2	1,957,040	-	1,957,040	
FHLB 1.83 8/28/2024-22	Investment	2	-	6,712,020	6,712,020	
FHLB 4.75 3/8/2024	Investment	2	8,458,435	-	8,458,435	
FHLB 4.75 6/13/2025	Investment	2	1,990,280	-	1,990,280	
FHLB 4.875 12/7/2023	Investment	2	3,491,705	-	3,491,705	
FHLB 4.875 6/14/2024	Investment	2	3,976,800	-	3,976,800	
FHLB 5.25 6/14/2024	Investment	2	5,983,080	-	5,983,080	
FHLB Step 12/8/2025-21	Investment	2	1,836,220	-	1,836,220	
FHLMC 0.25 9/8/2023	Investment	2	4,459,050	-	4,459,050	
T-Note 0 8/10/2023	Investment	2	3,481,065	-	3,481,065	
T-Note 0.125 1/15/2024	Investment	2	-	1,945,240	1,945,240	
T-Note 0.125 1/15/2024	Investment	2	-	972,620	972,620	
T-Note 0.125 1/15/2024	Investment	2	-	2,917,860	2,917,860	
T-Note 0.125 7/15/2023	Investment	2	4,991,700	-	4,991,700	
T-Note 2.5 4/30/2024	Investment	2	-	976,020	976,020	
T-Note 2.5 4/30/2024	Investment	2	1,952,040	-	1,952,040	
T-Note 2.5 4/30/2024	Investment	2	-	976,020	976,020	
T-Note 2.5 4/30/2024	Investment	2	-	976,020	976,020	
T-Note 2.5 4/30/2024	Investment	2	-	1,952,040	1,952,040	
T-Note 2.75 11/15/2023	Investment	2	-	990,780	990,780	
T-Note 2.75 11/15/2023	Investment	2	-	990,780	990,780	
T-Note 2.75 11/15/2023	Investment	2	7,926,240	-	7,926,240	
T-Note 2.75 7/31/2023	Investment	2	7,485,675	-	7,485,675	

City of Las Cruces

Schedule of Deposits and Investments

June 30, 2023

Stifel Nicolaus					
FNMA 5.2 7/30/2024-23	Investment	2	4,968,900	-	4,968,900
T-Note 0.25 5/15/2024	Investment	2	2,868,990	-	2,868,990
T-Note 0.25 5/15/2024	Investment	2	-	956,330	956,330
US Bank					
FFCB 0.23 1/19/2024	Investment	2	2,914,075	-	2,914,075
FHLB 4.625 12/8/2023	Investment	2	3,486,630	-	3,486,630
FHLB 4.875 6/14/2024	Investment	2	1,988,400	-	1,988,400
FHLB 4.875 9/13/2024	Investment	2	2,977,945	-	2,977,945
FHLB 4.875 9/13/2024	Investment	2	-	1,985,297	1,985,297
FNMA 0.25 11/27/2023	Investment	2	-	978,988	978,988
T-Note 0.25 5/15/2024	Investment	2	3,825,320	-	3,825,320
T-Note 2.5 1/31/2024	Investment	2	3,932,500	-	3,932,500
T-Note 2.5 8/15/2023	Investment	2	3,985,934	-	3,985,934
NM State Investment Council					
Large Cap Active Equity Pool	Investment	1	-	11,479,096	11,479,096
Large Cap Index Equity Pool	Investment	2	-	8,188,344	8,188,344
Non-U.S. Developed Equity Pool	Investment	1	-	3,927,479	3,927,479
Mid/Small Cap Equity Pool	Investment	1	-	8,743,935	8,743,935
Total investments			172,192,567	92,402,644	264,595,211
Total deposits and investments			190,915,687	100,119,089	291,034,776
New Mexico Finance Authority					
2008 C PPRF - Las Cruces City	Debt Service		-	1	1
PP-3116	Debt Service		-	301,897	301,897
PP-3661 VAF Loan	Debt Service		-	124	124
PP3712	Debt Service		-	60,821	60,821
NMFA-PPRF - 2017 JU IMPROV REV	Debt Service		-	15,107	15,107
NMFA - PPRF - 2017 JU IMPROV REV	Debt Service		-	14,994	14,994
NMFA-PPRF-2017 JU IMPR REV	Debt Service		-	69	69
NMFA - PPRF - 2017 JU IMPROV REV	Debt Service		-	70	70
NMFA 2018 FIRE PP4738	Debt Service		-	399,929	399,929
NMFA 2018 HHGRT PPRF-4756	Program Funds		-	445,819	445,819
NMFA 2018 HHGRT PPRF-4756	Debt Service		-	272	272
NMFA 2018 GAS TAX PPRF-4788	Debt Service		-	41,681	41,681
NMFA 2019 VAD PPRF-4976	Debt Service		-	153	153
NMFA 2019 VAD PPRF - 4976	Program Funds		-	3,659,471	3,659,471
NMFA PPRF5205	Debt Service		-	46,865	46,865
1929 - NMFA 2020 MGRT STREET PPRF-5205	Program Funds		-	1,281,260	1,281,260
11928 - NMFA 2020 MGRT FLOOD PPRF-5206	Program Funds		-	1,562,316	1,562,316
NMFA PPRF5206	Debt Service		-	34,782	34,782
NMFA 2020A SSGRT PPRF 5234	Debt Service		-	99,216	99,216
NMFA 2020A SSGRT PPRF-5234	Program Funds		-	8,668,307	8,668,307
NMFA 2020B SSGRT ESP PPRF-5235	Program Funds		-	1,738,075	1,738,075
MFA 2020B SSGRT ESP PPRF-5235	Debt Service		-	45,455	45,455
NMFA 2020A JU WATER PPRF-5236	Program Funds		-	4,904,636	4,904,636
NMFA 2020A JU WATER PPRF-5236	Program Funds		-	198,739	198,739
NMFA 2020A JU WATER PPRF-5236	Debt Service		-	67,312	67,312
NMFA 2020A JU WATER PPRF-5236	Program Funds		-	21,012	21,012
NMFA 2020B JU ESP PPRF-5237	Program Funds		-	1,480,677	1,480,677
MFA 2020B JU ESP PPRF-5237	Debt Service		-	50,515	50,515
NMFA 2022 Sub lien Fire truck PPRF-5886	Program Funds		-	959,371	959,371
2007 NMFA FIRE EQ DS PPRF 5886	Program Funds		-	49,149	49,149
DW-1974	Debt Service		-	31	31
Loan	Debt Service		-	218,696	218,696
NMFA SCSWA	Debt Service		-	113,744	113,744
Loan	Debt Service		-	87,833	87,833
Loan	Debt Service		-	148,434	148,434
Loan	Debt Service		-	53,237	53,237
NMFA SCSWA	Debt Service		-	450,841	450,841
NMFA SCSWA	Debt Service		-	174,441	174,441
Loan	Debt Service		-	30,545	30,545
NMFA SCSWA	Program Funds		-	170,833	170,833
OTHER CASH					
Petty Cash & Change Funds	Cash			16,898	16,898
Total cash and investments			$ 190,915,687	$ 127,732,718	$ 318,648,405

City of Las Cruces

Schedule of Joint Powers Agreements
June 30, 2023

Participants	Responsible Party for Operations	Description
City of Las Cruces	ASCMV	Provide financing, operation, and maintenance of the Center
Dona Ana County	ASCMV	Provide financing, operation, and maintenance of the Center
City of Anthony	ASCMV	Provide assistance with off-site animal shelter services
Village of Hatch	ASCMV	Provide assistance with off-site animal shelter services
Dona Ana County/ Town of Mesilla/ City of Las Cruces	CLC	Metropolitan Planning Organization - transportation planning
Dona Ana County	Metro	Investigate/prosecute avenues by which to convict and incarcerate dangerous offenders
City of Las Cruces	Metro	Investigate/prosecute avenues by which to convict and incarcerate dangerous offenders
City of Las Cruces	MVRDA	Operate a combined communications center
Dona Ana County	MVRDA	Operate a combined communications center
Town of Mesilla	MVRDA	Operate a combined communications center
Village of Hatch	MVRDA	Operate a combined communications center
City of Sunland Park	MVRDA	Operate a combined communications center
City of Anthony	MVRDA	Operate a combined communications center
City of Las Cruces	SCSWA	Designing, constructing, financing, operating, and maintaining regional solid waste landfills and related facilities
Dona Ana County	SCSWA	Designing, constructing, financing, operating, and maintaining regional solid waste landfills and related facilities
City of Las Cruces	SCSWA	Designing, constructing, financing, operating, and maintaining a regional reycling program and related facilities
Dona Ana County	SCSWA	Operate and manage eight county-owned solid waste and recycling collection centers

See independent auditor's report.

City of Las Cruces

Schedule of Joint Powers Agreements
June 30, 2023

Beginning Date	Ending Date	Project Amount	FY 2023 Revenue
1/29/2008	Perpetual	50%	$ 1,750,000
1/29/2008	Perpetual	50%	$ 1,750,000
3/13/2014	Perpetual	$35 per animal	$ 6,700
10/20/2014	Perpetual	$35 per animal	$ -
7/1/2013	Perpetual	Proportionally to the required local match for Section 112 Planning Funds	$ -
10/1/2001	Perpetual	$ 325,543	$ 325,543
10/1/2001	Perpetual	$ 325,543	$ 325,543
9/5/2006	Perpetual	$ 2,257,315	$ 2,257,315
9/5/2006	Perpetual	$ 2,001,770	$ 2,001,770
9/5/2006	Perpetual	$ 61,588	$ 61,588
9/5/2006	Perpetual	$ 49,591	$ 49,591
9/5/2006	Perpetual	$ 239,554	$ 239,554
11/1/2011	Perpetual	$ 100,307	$ 100,307
12/13/1994	Perpetual	1/16% Municipal Environmental Services Gross Receipts Tax (tax revenue)	$ 4,224,454
12/13/1994	Perpetual	1/8% County Environmental Services Gross Receipts Tax (tax revenue)	$ 19,301
7/27/2009	Perpetual	Residential - $7.50 per cart and $4.00 per additional cart; Commercial - $89.60 per month	$ 3,772,681
7/1/2009	Perpetual	$1,347,818 per year, with annual CPI increase	$ 1,513,812

See independent auditor's report.

Statistical Section

CITY OF LAS CRUCES, NEW MEXICO

City of Las Cruces

Statistical Section Table of Contents
June 30, 2023

This part of the City of Las Cruces' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

GASB 44 provides the requirements for the schedules contained in this section of the City's ACFR.

Content

Financial Trends 254-269
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity 270-279
These schedules contain information to help the reader assess the City's most significant local revenue sources: the sales tax.

Debt Capacity 280-289
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information 290-293
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information 294-308
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

See independent auditor's report.

City of Las Cruces

Net Position by Category* (000's)

June 30, 2023

	2014	2015	2016	2017
Governmental activities				
**Net investment in capital assets	$ 275,761	$ 190,995	$ 300,431	$ 292,055
Restricted	62,860	80,631	116,782	133,723
Unrestricted	83,720	84,682	(41,017)	(45,091)
*Subtotal governmental activities net position	422,341	356,309	376,197	380,687
Business-type activities				
**Net investment in capital assets	158,115	166,565	204,137	185,374
Restricted	13,718	26,407	29,918	28,393
Unrestricted	49,433	22,007	(12,506)	11,629
*Subtotal business-type activities net position	221,266	214,978	221,549	225,396
Primary government				
**Net investment in capital assets	433,876	357,560	504,568	477,429
Restricted	76,578	107,038	146,701	162,116
Unrestricted	133,153	106,689	(53,523)	(33,462)
*Total primary government net position	$ 643,607	$ 571,287	$ 597,746	$ 606,084

** In FY 2013 "Net Assets" changed to "Net Position". GASB Statement No. 63.*

*** In 2013 "Investment in capital assets, net of related debt" changed to "Net investment in capital assets". GASB Statement No. 63.*

See independent auditor's report.

City of Las Cruces

Net Position by Category* (000's)

June 30, 2023

2018	2019	2020	2021	2022	2023
$ 276,032	$ 332,301	$ 267,292	$ 262,806	$ 329,102	$ 370,181
139,744	163,899	180,720	191,291	148,531	161,450
(98,842)	(170,808)	(118,090)	(104,490)	(115,057)	(110,522)
316,934	325,392	329,922	349,607	362,575	421,109
160,997	198,827	175,209	207,460	215,580	238,351
47,500	33,888	32,675	24,718	16,974	10,411
4,200	(15,222)	11,516	19,122	17,302	(2,004)
212,697	217,493	219,400	251,301	249,856	246,758
437,029	531,129	442,500	470,266	544,682	608,532
187,244	197,787	213,395	216,009	165,505	171,861
(94,642)	(186,030)	(106,574)	(85,367)	(97,756)	(112,526)
$ 529,631	$ 542,886	$ 549,321	$ 600,908	$ 612,431	$ 667,867

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2023

	2014	2015	2016	2017
Expenses				
Governmental activities:				
General government	$ 16,476	$ 17,465	$ 29,352	$ 31,681
Police	28,115	26,926	26,783	27,748
Fire	12,733	13,828	14,247	14,618
Community development	4,593	4,859	5,214	4,953
Quality of Life	9,315	9,273	9,553	9,489
Economic Development				6,221
Public works	21,168	21,885	21,483	25,792
Transportation	8,159	8,161	8,042	2,906
Parks and recreation	9,120	9,798	10,325	10,458
Interest on long-term debt	3,158	3,071	3,613	4,143
Facilities	-	-	-	-
Debt issuance costs	-	-	-	-
Debt Services	-	-	-	-
Public services	-	-	-	-
Information technology	3,341	3,416	-	-
Total governmental activities	116,178	118,683	128,612	138,009
Business-type activities				
Gas	10,957	10,776	11,273	14,082
Water	14,306	15,009	15,994	18,703
Wastewater	12,536	13,246	14,318	17,216
Solid waste	11,438	10,942	11,627	11,386
Transit/other	4,632	4,393	4,625	5,249
Total business type activities	53,869	54,366	57,837	66,636
Total primary government	170,047	173,049	186,449	204,645

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2023

2018	2019	2020	2021	2022	2023
$ 28,650	$ 28,864	$ 24,466	$ 28,742	$ 41,076	$ 25,763
28,806	30,132	32,064	17,475	27,781	31,741
17,738	19,832	24,708	7,189	21,730	18,700
6,228	7,128	6,803	10,095	4,565	8,506
7,358	8,209	8,838	5,370	10,147	10,848
5,851	7,119	6,859	30,223	10,811	8,018
29,862	29,207	31,274	28,015	30,347	31,983
956	1,062	269	-	-	-
12,026	13,477	12,199	10,371	12,948	14,980
4,439	4,372	2,810	4,014	3,947	4,438
-	-	-	-	-	-
-	444	567	238	-	-
-	-	-	51	52	56
-	-	-	-	-	-
-	-	-	-	-	-
141,914	149,846	150,856	141,783	163,404	155,034
12,433	20,056	18,743	29,683	33,912	41,403
18,741	19,308	21,002	20,786	21,016	25,171
15,072	15,395	16,715	16,543	17,970	21,407
13,612	13,354	16,764	13,881	18,417	20,544
5,373	5,827	6,370	7,527	8,937	15,169
65,231	73,941	79,594	88,420	100,251	123,694
207,145	223,787	230,450	230,203	263,655	278,728

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2023

	2014	2015	2016	2017
Program Revenues				
Governmental activities:				
Charges for services				
General Government	$ 1,905	$ 1,463	$ 11,406	$ 3,878
Facilities	-	-	-	-
Police	4,523	3,472	4,008	4,055
Fire	2,007	1,541	2,242	2,288
Community development	807	869	587	575
Quality of Life	1,404	1,077	947	934
Public works	1,495	1,147	934	2,000
Information Technology	615	472	-	-
Transportation	1,647	1,264	850	-
Economic Development				671
Parks and recreation	1,358	1,043	1,630	1,614
Operating Grants and Contributions				
General Government	915	702	261	238
Facilities	-	-	-	-
Police	1,578	1,211	453	470
Fire	700	537	110	131
Community development	263	202	341	305
Quality of Life	490	376	598	582
Public works	521	400	464	402
Information Technology	215	165	-	-
Transportation	574	441	353	345
Economic Development				67
Parks and recreation	474	364	67	-
Capital Grants and Contributions				
General Government	549	5,672	3,682	5,070
Quality of Life	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Economic Development	7,390	372	257	350
Parks and Rec	-	-	-	-
Public works	485	-	-	-
Transportation	-	-	-	-
Subtotal governmental activities revenues	29,915	22,789	29,190	23,976

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2023

2018	2019	2020	2021	2022	2023
$ 6,357	$ 4,766	$ 3,997	$ 6,345	$ 7,694	$ 6,215
-	-	-	-	-	-
464	438	656	777	359	439
5	-	-	-	-	-
1,479	1,487	1,759	2,345	1,402	3,119
94	100	35	-	95	28
1,455	1,761	1,366	-	200	348
-	-	-	-	-	-
-	-	-	-	-	-
92	1,440	1,383	3	183	58
2,113	2,334	2,043	1,985	755	489
112	-	-	4,653	2,358	1,896
-	-	-	-	-	-
911	1,096	539	479	1,804	5,730
945	1,373	2,920	1,891	1,648	943
1,487	1,178	1,454	2,407	195	2,219
961	1,082	1,095	2,459	-	1,452
2,222	-	-	-	1,102	-
-	-	-	-	-	-
-	-	-	-	-	-
-	17	141	7,424	3,851	657
395	413	314	314	620	224
-	-	-	-	-	1,700
225	10	15	87	-	52
-	-	150	-	-	160
-	-	924	428	-	-
568	1,337	2,573	172	-	87
167	199	194	525	76	396
-	1,390	953	490	1,017	4,782
-	-	-	-	-	-
20,049	20,423	22,511	32,783	23,359	30,993

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2023

	2014	2015	2016	2017
Program Revenues				
Business-type activities:				
Charges for services				
Gas	$ 10,932	$ 10,736	$ 10,873	$ 13,841
Water	14,701	15,207	15,706	19,961
Waste water	11,970	11,570	11,767	15,173
Solid waste	11,589	11,818	13,525	13,169
Transit	737	620	768	864
Operating Grants and Contributions				
Gas	-	-	-	-
Water	-	-	1,537	463
Waste water	-	-	1,256	628
Solid waste	-	-	-	-
Transit	2,459	2,253	2,325	2,154
Capital Grants and Contributions				
Gas	-	33	73	91
Water	-	139	168	102
Waste water	-	122	87	74
Solid waste	-	-	-	-
Transit	-	-	-	-
Subtotal business-type activities revenues	52,388	52,498	58,085	66,520
Total primary government revenues	$ 82,303	$ 75,287	$ 87,275	$ 90,496
Net (Expense)/Revenue				
Governmental activities	(86,263)	(95,894)	(99,422)	(114,033)
Business-type activities	(1,481)	(1,868)	248	(116)
Total primary government net expense	(87,744)	(97,762)	(99,174)	(114,149)

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2023

2018	2019	2020	2021	2022	2023
$ 11,093	$ 19,096	$ 17,422	$ 29,462	$ 31,277	$ 39,342
18,192	19,408	22,656	24,059	23,531	22,203
12,728	12,912	15,161	16,585	18,028	17,289
13,804	13,907	15,038	17,030	17,157	18,250
745	941	376	192	518	164
-	-	-	-	-	-
-	-	-	-	6	-
-	-	-	-	344	-
-	-	-	-	-	-
-	1,867	3,097	7,355	3,590	7,646
-	-	-	-	-	-
-	-	-	233	-	-
1,364	33	-	-	-	85
-	-	-	-	-	-
2,093	-	-	-	87	6,572
60,020	68,162	73,748	94,916	94,540	111,551
$ 80,069	$ 88,585	$ 96,260	$ 127,699	$ 117,899	$ 142,545
(121,864)	(129,424)	(128,345)	(109,000)	(140,045)	(124,041)
(5,211)	(5,779)	(5,845)	6,496	(5,711)	(12,142)
(127,076)	(135,202)	(134,190)	(102,503)	(145,756)	(136,183)

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2023

	2014	2015	2016
***General Revenues and Other Changes in Net Position**			
Governmental activities:			
Taxes			
Gross receipts	$ 81,882	$ 93,684	$ 99,614
Property	14,265	14,461	14,841
Franchise Fees and Lodgers Tax	2,701	2,438	2,873
Other			
Investment income (loss)	5,892	5,515	4,805
Hospital net assets received	-	-	-
Telshor Facility income	-	-	-
Other	11	-	-
Donated capital assets	-	-	-
Contributed from ASCMV			
Licenses and permits	-	-	-
Fees, fines, franchise fees	-	-	-
Other	-	-	-
Gain(loss) on disposal of fixed assets/sale of investments	-	-	-
Change in accounting estimate			
Transfers	(3,161)	(2,943)	(3,168)
Total governmental activities	101,590	113,156	118,965
Business-type activities:			
Investment income	1,465	2,797	2,714
Other	-	-	-
Donated capital assets	-	-	-
Gain(loss) on disposal of capital assets/sale of investments	-	-	441
Capital contributions	231	-	-
Transfers	3,161	2,943	3,168
Total business-type activities	4,857	5,740	6,323
Total primary government	$ 106,447	$ 118,896	$ 125,288
***Change in Net Position**			
Governmental activities	15,327	17,262	19,543
Business-type activities	3,376	3,872	6,571
Total primary Government	$ 18,703	$ 21,134	$ 26,114

** In FY 2013 "Net Assets" changed to "Net Position". GASB Statement No. 63.*

Note: FY 2017 Name change from Community and Cultural Services to Quality of Life

Note: FY 2017 Transportation split into two separate departments/ Transportation and Economic Development

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2023

2017	2018	2019	2020	2021	2022	2023
$ 99,866	$ 95,656	$ 95,581	$ 99,426	$ 111,943	$ 124,756	$ 134,130
15,085	17,178	21,891	24,725	17,820	23,714	24,390
2,809	2,185	2,145	1,739	1,943	3,025	2,809
			8,307	2,516	4,035	5,607
4,416	2,942	9,932	4,173	11,939	(8,876)	8,628
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,681	1,722	7,570	13,233	12,143	9,767
-	629	3,982	-	-	-	-
		-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	7,347	11,320	-	-	-	-
-		686	139	20	18	(644)
	(1,949)			-	-	-
(3,308)	(4,687)	(4,974)	(13,205)	(36,839)	(4,229)	(2,112)
118,868	123,981	142,285	132,874	122,574	154,586	182,575
119	(55)	3,127	1,813	222	(381)	1,124
-	-	-	-	-	-	-
-	1,545	2,234	873	21,485	230	5,332
536	127	123	234	100	238	472
-	-	-	-	-	-	-
3,308	4,687	4,985	4,833	2,509	4,229	2,105
3,964	6,304	10,468	7,753	24,316	4,316	9,033
$ 122,831	$ 130,286	$ 152,752	$ 140,626	$ 146,890	$ 158,902	$ 191,608
4,835	2,117	12,861	4,529	13,574	14,541	58,534
3,847	1,093	4,689	1,907	30,813	(1,396)	(3,110)
$ 8,682	$ 3,210	$ 17,550	$ 6,436	$ 44,387	$ 13,146	$ 55,425

See independent auditor's report.

City of Las Cruces

Fund Balance - Governmental Funds
Last Ten Fiscal Year*

	2014	2015	2016	2017
General Fund				
Non-spendable	$1,607,029	$1,431,060	$1,820,976	$1,747,278
Restricted	26,654	87,037	49,695	1,729,164
Committed	7,464,550	5,937,791	8,034,176	8,252,569
Assigned	4,651,973	3,063,748	5,831,716	4,479,163
Unassigned	22,243,480	31,379,100	34,727,631	39,784,069
General fund subtotal	$35,993,686	41,898,736	50,464,194	55,992,243
All Other Governmental Funds				
Restricted	61,250,466	80,544,450	116,732,589	131,993,717
Committed	16,309,303	20,512,371	11,010,857	5,475,839
Assigned	-	-	-	-
Unassigned	(3,102)	-	(205,952)	(190,492)
All other governmental funds subtotal	77,556,667	101,056,821	127,537,494	137,279,064
	$ 113,550,353	$ 142,955,557	$ 178,001,688	$ 193,271,307

See independent auditor's report.

City of Las Cruces

Fund Balance - Governmental Funds
Last Ten Fiscal Year*

2018	2019	2020	2021	2022	2023
$1,561,384	$1,702,416	$1,711,807	$1,760,958	$1,645,743	$ 1,725,999
1,450,700	2,191,128	2,444,915	2,614,263	3,022,727	3,572,289
16,756,075	19,741,286	19,134,514	25,464,493	24,980,910	28,148,937
4,006,428	3,186,639	2,699,938	3,949,373	2,374,274	2,326,299
24,601,860	20,205,335	17,900,622	17,592,445	30,254,603	44,013,957
48,376,447	47,026,804	43,891,796	51,381,532	62,278,257	$79,787,481
138,294,135	161,708,022	178,274,831	188,676,555	145,508,131	158,357,383
799,090	250,869	4,639,913	4,578,050	7,837,120	1,530,461
-	-	-	-	-	-
(534,064)	(906,173)	(14,650)	(17)	-	-
138,559,161	161,052,718	182,900,094	193,254,588	153,345,251	159,887,844
$ 186,935,608	$ 208,079,522	$ 226,791,890	$ 244,636,120	$ 215,623,508	$ 239,675,325

See independent auditor's report.

City of Las Cruces

Changes in Fund Balance - Governmental Funds
Last Ten Fiscal Years

Revenues	**2014**	**2015**	**2016**
Taxes**	$ 96,147,228	$ 108,144,911	$ 114,455,163
Gross Receipts	-	-	-
Property	-	-	-
Lodgers	-	-	-
State-shared	-	-	-
Changes for services	2,978,651	2,871,940	2,957,652
Fees and fines	3,601,721	2,960,103	3,238,041
Investment income (loss)	5,502,991	4,632,666	4,021,081
Franchise fees	2,700,727	2,438,470	2,873,464
Licenses and permits	1,090,909	1,072,697	1,577,456
Special Assessment	-	-	-
Intergovernmental			
Federal	6,219,035	7,265,804	6,784,524
State	-	-	-
Local	-	-	-
Other	8,237,485	8,798,356	7,211,763
Total revenues	126,478,747	138,184,947	143,119,144
Expenditures			
Current			
General government	15,309,810	15,540,303	21,270,277
Police	26,682,809	25,964,438	25,031,978
Fire	11,960,199	13,231,354	13,190,791
Community development	4,590,232	4,855,907	5,210,672
Quality of Life	8,470,577	8,408,291	8,669,918
Economic Development			
Public works	9,516,062	10,113,065	7,842,112
Transportation	7,124,350	7,050,236	6,748,867
Parks and recreation	8,487,589	9,096,141	9,516,112
Debt Service	-	-	-
Capital outlay	16,053,786	16,407,438	30,391,233
Debt service			
Principal	9,313,208	9,418,765	10,705,464
Interest and other charges	3,158,108	3,485,553	3,592,138
Facilities	-	-	-
Development services	-	-	-
Information Technology	3,261,809	3,307,482	-
Debt Issuance cost	100,850	612,093	625,648
Total expenditures	124,029,389	127,491,066	142,795,210
Revenue over (under) expenditures	2,449,358	10,693,881	323,934

See independent auditor's report.

City of Las Cruces

Changes in Fund Balance - Governmental Funds
Last Ten Fiscal Years

2017	2018	2019	2020	2021	2022	2023
$ 114,950,696	$ 119,074,693	$ -	$ 108,415,029	$ 5,099,257	$ -	$ -
-	-	94,943,406	10,160,526	106,843,791	125,136,633	133,924,210
-	-	21,608,568	4,992,417	18,395,595	23,714,071	25,586,500
-	-	2,144,835	1,739,497	1,942,628	3,025,108	2,808,640
-	-	2,388,129	1,920,678	2,515,780	4,035,071	5,607,367
3,036,531	2,978,759	3,444,809	2,676,242	917,152	1,368,612	1,556,677
2,208,315	3,709,207	3,780,235	3,266,333	3,715,349	1,680,810	1,664,992
4,428,153	2,974,495	9,230,148	4,172,512	11,938,547	(8,876,241)	8,628,055
2,809,073	3,898,194	3,628,782	3,510,306	4,292,458	4,281,498	4,352,874
1,655,125	1,471,630	1,473,546	1,787,286	2,529,467	3,356,634	3,121,170
-	-	-	-	-	-	-
8,335,866	2,381,697	2,870,480	4,855,288	15,667,256	5,307,556	7,872,531
-	5,426,056	5,046,711	6,415,958	5,661,711	7,363,919	12,424,844
-	183,661	178,104	86,354	257,618	76,342	61,536
8,203,588	7,202,817	12,264,313	7,628,724	13,120,225	12,211,434	9,860,225
145,627,347	149,301,209	163,002,066	161,627,150	192,896,834	182,681,447	217,469,621
19,370,272	20,865,804	22,633,215	20,905,089	28,059,345	29,375,332	26,007,589
25,467,920	25,064,845	26,755,974	25,920,200	23,204,094	26,049,308	34,206,830
13,613,317	15,179,537	17,435,953	18,526,441	17,468,551	19,908,614	21,300,456
4,952,654	5,006,504	5,729,694	6,801,531	7,811,566	4,533,525	8,474,519
8,533,485	7,001,487	7,751,009	7,709,890	7,934,150	8,856,305	9,562,272
4,156,253	5,673,052	6,928,114	5,876,475	10,033,372	9,644,781	6,830,142
13,523,292	16,549,341	14,931,744	16,895,076	13,830,291	15,865,685	17,008,121
1,941,788	-	-	-	-	-	-
9,498,709	10,593,811	11,730,631	10,982,256	9,158,403	12,928,846	14,957,784
-	-	-	48,389	50,993	52,140	55,768
34,117,241	23,478,521	37,405,587	28,329,369	39,557,325	53,073,734	68,092,951
9,697,955	11,922,845	11,681,619	17,204,871	15,245,866	17,040,191	17,016,935
4,097,624	4,438,917	4,372,161	4,904,830	5,019,302	4,964,232	4,438,299
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
464,919		444,488	567,301	237,949	-	-
149,435,429	145,774,664	167,800,189	164,671,718	177,611,206	202,292,693	227,951,666
(3,808,082)	3,526,545	(4,798,123)	(3,044,568)	15,285,629	(19,611,246)	(10,482,045)

See independent auditor's report.

City of Las Cruces

Changes in Fund Balance - Governmental Funds
Last Ten Fiscal Years

Other Financing Sources (Uses)	**2014**	**2015**	**2016**
Issuance of debt	2,780,000	44,042,825	35,680,000
Premiums on issuance of debt	-	-	-
Proceeds of refunding Bonds	-	-	-
Payment to refunded bond escrow agent	-	-	-
Debt issuance cost	-	-	-
Gain on capital assets	251,515	122,895	1,197,843
Bond premium (discount)	-	1,834,877	1,152,703
Hospital net position received	-	-	-
Capital leases	-	-	-
Proceeds of notes payable	-	-	-
Escrow refund	(1,590,000)	(19,545,000)	-
Payment to agency	(1,680,000)	-	-
Sale of capital assets	-	-	-
Transfers in	20,982,459	21,933,451	34,732,300
Transfers out	(23,356,286)	(29,677,725)	(38,040,649)
Total other financing sources (uses)	(2,612,312)	18,711,323	34,722,197
Net change in fund balances	$ (162,954)	$ 29,405,204	$ 35,046,131
Debt service as a percentage of non-capital expenditures	11.56%	11.68%	12.79%

Notes:

* For 2012-2018 the City presented taxes in one category. In 2019 taxes were broken out in the categories presented above.

See independent auditor's report.

City of Las Cruces

Changes in Fund Balance - Governmental Funds
Last Ten Fiscal Years

2017	2018	2019	2020	2021	2022	2023
23,888,528	1,620,500	31,594,664	31,470,000	17,600,000	-	41,567,358
-		1,286,141	6,325,976	1,872,957	-	2,291,160
-	-	-	15,435,000	-	-	-
-	-	-	(18,405,000)	-	-	-
-		-	-	-	-	-
101,462	169,108	685,094	-	-	-	-
1,656,248	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	136,248	20,000	17,817	10,000
24,900,335	33,743,360	27,025,560	36,285,214	28,331,545	39,652,119	35,779,956
(31,468,872)	(45,395,212)	(34,649,421)	(49,490,501)	(45,265,900)	(49,071,303)	(45,114,612)
19,077,701	(9,862,244)	25,942,038	21,756,937	2,558,602	(9,401,367)	34,533,862
$ 15,269,619	$ (6,335,699)	$ 21,143,915	$ 18,712,368	$ 17,844,231	$ (29,012,613)	$ 24,051,817
12.01%	13.38%	9.77%	16.22%	14.68%	14.75%	13.07%

See independent auditor's report.

City of Las Cruces

Taxable Assessed Value of Property
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Real Property		Personal Property		Exemptions
	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Real/Personal Property
2023	3,230,100,602	9,690,301,806	73,211,428	219,634,284	294,938,609
2022	3,010,279,373	9,030,838,119	74,520,534	223,561,602	274,443,799
2021	2,766,686,877	8,300,060,631	64,245,761	192,737,283	260,992,956
2020	2,680,747,494	8,042,242,482	65,230,658	195,691,974	253,257,697
2019	2,570,059,198	7,710,177,594	71,440,024	214,320,072	245,680,382
2018	2,485,879,710	7,457,639,130	69,318,831	207,956,493	249,116,267
2017	2,410,454,447	7,231,363,341	67,500,254	202,500,762	243,597,793
2016	2,341,981,680	7,025,945,040	61,176,691	183,530,073	247,952,646
2015	2,183,225,521	6,549,676,563	60,724,499	182,173,497	209,457,558
2014	2,155,885,195	6,467,655,585	61,581,848	184,745,544	208,357,576

Source: Doña Ana County Property Abstract

See independent auditor's report.

City of Las Cruces

Taxable Assessed Value of Property
Last Ten Fiscal Years
(Unaudited)

Total Taxable Value	Assessed Value	Ratio of Total Taxable Value To Total Assessed Value
3,008,373,421	9,025,120,263	33%
2,810,356,108	8,431,068,324	33%
2,569,939,682	7,709,819,046	33%
2,492,720,455	7,478,161,365	33%
2,395,818,840	7,187,456,520	33%
2,306,082,274	6,918,246,822	33%
2,234,356,908	6,703,070,724	33%
2,155,205,725	6,465,617,175	33%
2,034,492,462	6,103,477,386	33%
2,009,109,467	6,027,328,401	33%

See independent auditor's report.

City of Las Cruces

Property Tax Rates Per $1,000 Assessed Valuation
Both Residential and Non-Residential - Overlapping Governments
Last Ten Fiscal Years
(Unaudited)

Residential

Fiscal Year	City	State	County	School District	Other	Total Residential
2023	8.821	1.360	9.297	9.457	1.992	30.927
2022	8.794	1.360	9.263	9.961	1.987	31.365
2021	8.776	1.360	9.210	9.932	1.980	31.258
2020	8.799	1.360	9.321	9.946	1.995	31.421
2019	8.848	1.360	9.351	9.949	2.000	31.508
2018	8.770	1.360	9.245	9.940	2.000	31.315
2017	6.702	1.360	9.163	9.920	1.600	28.745
2016	6.699	1.360	9.152	9.920	2.000	29.131
2015	6.806	1.360	9.267	9.852	2.000	29.285
2014	6.801	1.360	9.255	9.853	2.000	29.269

Non-Residential

Fiscal Year	City	State	County	School District	Other	Total Non-Residential
2023	9.194	1.360	11.935	9.613	2.000	34.102
2022	9.150	1.360	11.941	10.118	2.000	34.569
2021	9.150	1.360	11.946	10.117	2.000	34.573
2020	9.129	1.360	11.949	10.116	2.000	34.554
2019	9.127	1.360	11.948	10.105	2.000	34.540
2018	9.126	1.360	11.958	10.102	2.000	34.546
2017	7.120	1.360	11.959	10.109	1.600	32.148
2016	7.120	1.360	11.959	10.116	2.000	32.555
2015	7.120	1.360	11.964	10.013	2.000	32.457
2014	7.120	1.360	11.935	10.013	2.000	32.428

Source: New Mexico Department of Finance & Administration, Local Government Division
Doña Ana County

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

		2023		
Taxpayer	Type of Business	Taxable Value	Percentage of Total Taxable Value	Rank
El Paso Electric Company	Electricity	76,151,871	2.53%	1
Las Cruces Medical Center LLC	Medical Center	61,205,640	2.03%	2
Comcast Of New Mexico Inc	Television/Internet Serv	39,601,328	1.32%	3
Saputo Cheese USA Inc	Dairy	37,549,109	1.25%	4
Memorial Medical Center DBA PHC Las Cruces	Medical Center	35,960,393	1.20%	5
Las Cruces Hospital Building LLC	Real Estate	32,771,921	1.09%	6
Copperstone LLC	Real Estate	18,186,889	0.60%	7
HTA-Regional Medical Center MOB LLC	Medical Center	17,982,521	0.60%	8
Clear Sky Capital Casas De Soledad Apartments LP	Apartments	17,970,914	0.60%	9
Park Place Las Cruces LLC	Investments	17,554,010	0.58%	10
SunE EPE2 LLC (Silicon Ranch)	Electricity			
Horseshoe Investment Partners LLC	Real Estate			
Mesilla Realty LLC	Shopping Centers			
Best New Mexico Portfolio I LLC	Real Estate			
Burrel College Of Osteopathic Medicine	Medical Center			
Casa Bandera Owners LLC	Real Estate			
Qwest Corporation	Communications			
Sonoma Palms Apts Louisiana LLC	Apartments			
Las Cruces Investco LLC	Real Estate			
Wal-Mart Stores Inc	Discount Stores			
Duke Reality Las Cruces MOB LLC	Real Estate			
Las Cruces Madison Ownership Co. LLC	Real Estate			
Las Cruces - TMB LLC	Real Estate			
Park Place Peridot LLC	Business Complex			
			11.80%	

Source: Doña Ana County Property Abstract - County Assessors Office

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

2022			2021			2020		
Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank
88,714,343	3.16%	1	70,028,438	2.66%	1	67,860,368	2.66%	1
61,205,640	2.18%	2	61,205,640	2.33%	2	61,205,640	2.40%	2
35,122,188	1.25%	4	31,507,090	1.20%	4	27,264,830	1.07%	4
27,932,802	0.99%	6						
35,960,393	1.28%	3	35,960,393	1.37%	3	35,960,393	1.41%	3
32,654,469	1.16%	5	31,267,535	1.19%	5	19,806,249	0.78%	7
18,186,889	0.65%	7	17,829,900	0.68%	9	17,829,900	0.70%	10
17,963,733	0.64%	8	17,964,536	0.68%	8	17,854,468	0.70%	9
17,541,464	0.62%	10						
17,554,010	0.62%	9	18,265,930	0.69%	7	18,265,930	0.72%	8
			19,849,557	0.75%	6	27,004,630	1.06%	5
			17,191,737	0.65%	10			
						20,101,000	0.79%	6
	12.55%			12.21%			12.27%	

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

		2019		
Taxpayer	Type of Business	Taxable Value	Percentage of Total Taxable Value	Rank
El Paso Electric Company	Electricity	70,042,733	2.86%	1
Las Cruces Medical Center LLC	Medical Center	54,590,000	2.23%	2
Comcast Of New Mexico Inc	Television/Internet Serv	26,831,740	1.09%	5
Saputo Cheese USA Inc	Dairy			
Memorial Medical Center DBA PHC Las Cruces	Medical Center	35,960,393	1.47%	3
Las Cruces Hospital Building LLC	Real Estate			
Copperstone LLC	Real Estate	17,829,900	0.73%	8
HTA-Regional Medical Center MOB LLC	Medical Center	17,854,468	0.73%	7
Clear Sky Capital Casas De Soledad Apartments LP	Apartments	16,529,225	0.67%	9
Park Place Las Cruces LLC	Investments			
SunE EPE2 LLC (Silicon Ranch)	Electricity	18,731,587	0.76%	6
Horseshoe Investment Partners LLC	Real Estate			
Mesilla Realty LLC	Shopping Centers	35,248,800	0.79%	4
Best New Mexico Portfolio I LLC	Real Estate	15,396,785	0.63%	10
Burrel College Of Osteopathic Medicine	Medical Center			
Casa Bandera Owners LLC	Real Estate			
Qwest Corporation	Communications			
Sonoma Palms Apts Louisiana LLC	Apartments			
Las Cruces Investco LLC	Real Estate			
Wal-Mart Stores Inc	Discount Stores			
Duke Reality Las Cruces MOB LLC	Real Estate			
Las Cruces Madison Ownership Co. LLC	Real Estate			
Las Cruces - TMB LLC	Real Estate			
Park Place Peridot LLC	Business Complex			
			11.95%	

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

2018			2017			2016		
Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank
81,851,555	1.84%	1	75,051,914	1.89%	1	78,255,738	1.97%	1
54,590,000	1.23%	2	54,590,000	1.38%	2	54,590,000	1.38%	2
26,020,745	0.59%	5	22,277,725	0.56%	7	21,760,209	0.55%	7
35,960,393	0.81%	3	35,960,393	0.91%	3	54,042,000	1.36%	3
17,829,900	0.40%	7	17,829,900	0.45%	5	25,604,957	0.64%	5
17,854,468	0.40%	6						
16,047,870	0.36%	8	15,580,539	0.39%	8	15,126,762	0.38%	8
35,248,800	0.79%	4	35,248,800	0.89%	4	35,248,800	0.89%	4
15,122,352	0.34%	9						
14,572,955	0.33%	10	14,148,500	0.36%	10	14,148,500	0.36%	10
			22,031,097	0.55%	6	22,407,480	0.56%	6
			14,781,437	0.37%	9	14,871,437	0.37%	9
	7.09%			7.75%			8.46%	

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

		2015		
Taxpayer	Type of Business	Taxable Value	Percentage of Total Taxable Value	Rank
El Paso Electric Company	Electricity	96,539,781	4.59%	1
Las Cruces Medical Center LLC	Medical Center	65,093,288	3.10%	2
Comcast Of New Mexico Inc	Television/Internet Se	21,612,820	1.03%	8
Saputo Cheese USA Inc	Dairy			
Memorial Medical Center DBA PHC Las Cruces	Medical Center	50,676,800	2.41%	3
Las Cruces Hospital Building LLC	Real Estate			
Copperstone LLC	Real Estate	23,522,866	1.12%	6
HTA-Regional Medical Center MOB LLC	Medical Center			
Clear Sky Capital Casas De Soledad Apartments LP	Apartments			
Park Place Las Cruces LLC	Investments			
SunE EPE2 LLC (Silicon Ranch)	Electricity	31,984,810	1.52%	5
Horseshoe Investment Partners LLC	Real Estate			
Mesilla Realty LLC	Shopping Centers	35,116,500	1.67%	4
Best New Mexico Portfolio I LLC	Real Estate			
Burrel College Of Osteopathic Medicine	Medical Center			
Casa Bandera Owners LLC	Real Estate			
Qwest Corporation	Communications	22,846,665	1.09%	7
Sonoma Palms Apts Louisiana LLC	Apartments	15,646,000	0.74%	9
Las Cruces Investco LLC	Real Estate	14,689,139	0.70%	10
Wal-Mart Stores Inc	Discount Stores			
Duke Reality Las Cruces MOB LLC	Real Estate			
Las Cruces Madison Ownership Co. LLC	Real Estate			
Las Cruces - TMB LLC	Real Estate			
Park Place Peridot LLC	Business Complex			
			17.97%	

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

2014		
Taxable Value	Percentage of Total Taxable Value	Rank
88,614,513	4.27%	1
68,342,933	3.29%	2
23,280,858	1.12%	6
50,853,900	0.02449529	3
23,258,900	1.12%	7
36,200,000	1.74%	4
32,181,500	1.55%	5
22,328,470	1.08%	8
14,345,600	0.00690998	10
16,442,600	0.79%	9
	18.10%	

See independent auditor's report.

City of Las Cruces

Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

		Collected within the Fiscal Year of the Levy			Total Collections To Date	
Fiscal Year Ended June 30	***Total Tax Levy for Fiscal Year**	**Amount**	**Percentage of Levy**	**Collections in Subsequent Years**	**Amount**	**Percentage of Levy**
2023	24,985,983	24,233,434	97.0%	-	24,233,434	97.0%
2022	23,332,069	22,712,418	97.3%	330,998	23,043,416	98.8%
2021	22,658,697	22,030,510	97.2%	544,612	22,575,122	99.6%
2020	21,830,480	21,139,123	96.8%	644,122	21,783,245	99.8%
2019	20,872,962	20,208,777	96.8%	623,580	20,832,357	99.8%
2018	15,634,036	15,177,065	97.1%	437,351	15,614,416	99.9%
2017	15,103,608	14,614,744	96.8%	469,860	15,084,604	99.9%
2016	14,873,246	14,361,584	96.6%	498,722	14,860,306	99.9%
2015	14,469,282	13,982,535	96.6%	475,856	14,458,391	99.9%
2014	14,192,664	13,740,560	96.8%	442,627	14,183,187	99.9%

** The "Total Tax Levy for Fiscal Year" and "Total Collections to Date" amounts for previous fiscal years are subject to annual revisions.*

Source: Doña Ana County Treasurer's Office Property Tax Schedule

See independent auditor's report.

City of Las Cruces

Ratio of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

	Governmental Activities				
Fiscal Year	General Obligation Bonds	Sales Tax Revenue Bonds	Unamortized Premium on Sales Tax Revenue Bonds	Notes Payable	Lease
2014	-	59,350,000	2,409,916	13,988,884	-
2015	-	72,015,000	4,041,329	11,576,819	-
2016	-	99,935,000	4,884,608	8,605,230	-
2017	-	107,405,000	6,185,598	15,325,802	-
2018	-	99,845,000	5,734,548	12,557,332	-
2019	18,000,000	91,515,000	5,283,499	13,745,377	-
2020	13,950,000	115,055,000	11,244,890	14,605,506	-
2021	27,450,000	106,300,000	12,112,063	12,214,640	-
2022	22,510,000	96,715,000	11,094,499	9,699,449	7,868,502
2023	35,215,000	103,540,000	12,368,095	7,152,514	13,891,877

Notes:

Details regarding the city's outstanding debt can be found in the note 7 to the financial statements.

* See Schedule 14 for the personal income and population data. These ratios are calculated using personal income and population for the prior fiscal year.

See independent auditor's report.

City of Las Cruces

Ratio of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Business-Type Activities						
Utility Revenue Bonds	Unamortized Discount on Utility Revenue Bonds	Leases	Notes Payable	Total Primary Government	Percentage of Personal Income *	Per Capita *
49,865,000	563,895	-	1,632,909	127,810,604	5.96%	1,261
53,050,000	2,658,905	-	3,812,635	147,154,688	6.76%	1,451
65,445,000	3,584,671	-	3,116,172	185,570,681	8.69%	1,826
77,230,000	4,437,833	-	2,409,118	212,993,351	9.46%	2,093
94,445,000	5,052,101	-	6,714,765	224,348,746	9.99%	2,206
89,245,000	4,714,967	-	5,973,061	228,476,904	8.84%	2,045
100,015,000	10,681,533	-	5,365,203	270,917,132	11.25%	2,601
94,335,000	9,862,340	-	4,751,258	267,025,301	10.71%	2,582
87,870,000	9,043,143	633,375	4,125,000	249,558,968	9.08%	2,241
81,005,000	8,223,947	639,676	3,890,000	265,926,109	8.88%	2,335

See independent auditor's report.

City of Las Cruces

Ratio of Net General Obligation Debt to
Taxable Value and Net General Obligation Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Population	Taxable Value	General Obligation Bonded Debt Outstanding	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt To Taxable Value	Net Bonded Debt Per Capita
2014	101,324	2,076,068,745	-	-	-	N/A	N/A
2015	101,408	2,102,950,157	-	-	-	N/A	N/A
2016	101,643	2,181,741,246	-	-	-	N/A	N/A
2017	101,759	2,288,261,977	-	-	-	N/A	N/A
2018	101,712	2,366,310,906	-	-	-	N/A	N/A
2019	102,926	2,452,517,126	18,000,000	-	-	N/A	N/A
2020	104,148	2,492,720,455	13,950,000	1,388,850	12,561,150	0.50%	121
2021	103,432	2,569,939,682	27,450,000	1,085,824	26,364,176	1.03%	255
2022	111,385	2,745,278,819	22,510,000	1,272,156	21,237,844	0.77%	191
2023	113,888	2,948,746,458	35,215,000	1,369,648	33,845,352	1.15%	297

Source: Doña Ana County Property Abstract
U.S. Census Bureau

See independent auditor's report.

City of Las Cruces

Computation of Direct and Overlapping Debt
6/30/2023
(Unaudited)

Jurisdiction	Total General Debt Outstanding As of 6/30/2023	Percentage Applicable To City of Las Cruces	City of Las Cruces Share of Debt
Direct:			
City of Las Cruces	172,167,486	100.00%	172,167,486
Overlapping :			
Doña Ana County	17,467,052	50.50%	8,820,545
Las Cruces School District	149,934,357	69.91%	104,817,539
Doña Ana Community College	25,155,000	28.91%	7,271,568
Total Overlapping	192,556,409		120,909,652
Total Direct And Overlapping General Obligation Bonded Debt	$ 364,723,895		$ 293,077,138

Note:
Overlapping rates are those of local and county governments that apply to the property owners of the City of Las Cruces.

The percentage applicable to the City was determined by calculating the amount of property tax levied by the jurisdictions in the City divided by the total property taxes levied by the jurisdictions.

Source: City of Las Cruces; State of New Mexico; Doña Ana County; Las Cruces School District; Doña Ana Branch Community College

See independent auditor's report.

City of Las Cruces

Computation of Legal Debt Margin
Last Ten Fiscal Years
(Unaudited)

	FY2023
Taxable Valuation	$ 2,948,746,458
Legal Debt Limit- 4% of Assessed Valuation	117,949,858
Amount of Long-Term Debt Subject To Legal Debt Limit: General Obligation Debt Outstanding	35,215,000
Legal Debt Margin	$ 82,734,858

	Fiscal Year		
	2014	**2015**	**2016**
Debt Limit	$ 83,042,750	$ 84,118,006	$ 87,269,650
Total net debt applicable to limit	-	-	-
Total debt margin	$ 83,042,750	$ 84,118,006	$ 87,269,650
Total debt applicable to the limit as a percentage of debt limit	N/A	N/A	N/A

Source: Dona Ana County Property Abstract

See independent auditor's report.

City of Las Cruces

Computation of Legal Debt Margin
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year					
	2017	**2018**	**2019**	**2020**	**2021**	**2022**
$	91,530,479	$ 109,738,157	$ 98,100,685	$ 99,708,818	$ 102,797,587	$ 109,811,153
	-	-	18,000,000	13,950,000	27,450,000	22,510,000
$	91,530,479	$ 109,738,157	$ 98,100,685	$ 99,708,818	$ 102,797,587	$ 109,811,153
	N/A	N/A	18.35%	13.99%	26.70%	20.50%

See independent auditor's report.

City of Las Cruces

Pledged-Revenue Bond/Note Coverage
Last Ten Fiscal Years
June 30, 2023

Gross Receipts Tax Revenue Bonds/Notes

Fiscal Year	Pledged Revenues	Debt Service		Coverage
		Principal	Interest	
2014	51,493,059	7,783,439	2,912,096	4.81
2015	54,072,107	8,146,612	3,301,885	4.72
2016	57,727,707	9,425,619	3,421,436	4.49
2017	57,222,365	9,229,689	3,971,998	4.33
2018	59,512,313	8,882,965	3,362,080	4.86
2019	59,104,852	9,302,527	3,124,598	4.76
2020	62,181,138	10,240,530	3,052,552	4.68
2021	63,998,541	8,302,817	3,105,423	5.61
2022	73,485,247	9,176,681	2,895,430	6.09
2023	80,004,679	9,698,934	2,693,878	6.46

Gas Tax Notes

Fiscal Year	Pledged Revenues	Debt Service		Coverage
		Principal	Interest	
2014	1,476,335	405,000	12,042	3.54
2015	1,393,296	410,000	9,288	3.32
2016	1,547,856	415,000	5,229	3.68
2017	1,403,313	-	-	-
2018	1,578,469	-	-	-
2019	1,741,423	369,000	30,718	4.36
2020	1,762,613	348,000	51,265	4.41
2021	1,579,418	355,000	44,166	3.96
2022	1,812,799	363,000	36,534	4.54
2023	1,913,116	371,000	28,330	4.79

See independent auditor's report.

City of Las Cruces

Pledged-Revenue Bond/Note Coverage
Last Ten Fiscal Years
June 30, 2023

Utility Revenue Bonds/Notes

Utility Service Charges	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
			Principal	Interest	
53,720,996	(41,796,543)	11,924,453	4,150,000	1,953,660	1.95
52,530,690	(39,502,461)	13,028,229	4,420,000	1,796,217	2.10
50,270,828	(39,207,284)	11,063,544	4,670,000	2,101,424	1.63
59,888,381	(48,525,008)	11,363,373	4,590,000	2,650,452	1.57
51,108,277	(41,811,074)	9,297,203	5,075,000	2,779,052	1.18
53,906,178	(39,892,966)	14,013,212	5,941,704	3,545,595	1.48
56,774,025	(40,416,204)	16,357,821	6,137,858	3,369,849	1.72
70,282,733	(49,889,852)	20,392,881	5,905,000	4,105,216	2.04
72,714,738	(55,264,295)	17,450,443	6,695,000	3,805,270	1.66
79,689,360	(62,669,937)	17,019,421	7,100,000	3,523,931	1.60

Hold Harmless Gross Receipts Tax Revenue Bonds/Notes

Fiscal Year	Pledged Revenues	Debt Service		Coverage
		Principal	Interest	
2014				
2015	8,740,534	-	-	-
2016	9,470,898	1,300,000	596,438	4.99
2017	9,683,178	935,000	963,504	5.10
2018	10,134,041	935,000	963,504	5.34
2019	10,206,055	1,540,000	1,043,511	3.95
2020	10,705,433	2,095,000	1,047,334	3.41
2021	11,487,566	2,175,000	979,842	3.64
2022	13,009,419	2,235,000	907,460	4.14
2023	14,306,501	2,315,000	831,032	4.55

See independent auditor's report.

City of Las Cruces

Pledged-Revenue Bond/Note Coverage
Last Ten Fiscal Years
June 30, 2023

Solid Waste Revenue Notes

Utility Service Charges	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
			Principal	Interest	
11,589,136	(10,680,237)	908,899	468,632	58,065	1.73
11,740,390	(9,977,161)	1,763,229	596,093	56,472	2.70
13,525,241	(10,485,014)	3,040,227	696,463	64,114	4.00
13,169,287	(9,743,474)	3,425,813	707,054	56,185	4.49
13,756,124	(11,888,030)	1,868,094	719,353	43,885	2.45
14,251,987	(12,568,407)	1,683,579	521,704	29,669	3.05
14,915,061	(13,028,883)	1,886,178	382,858	21,761	4.66
16,703,177	(10,262,295)	6,440,882	388,945	15,673	15.92
16,921,528	(15,512,552)	1,408,976	396,258	8,361	3.48
18,757,948	(18,214,584)	543,364	-	-	-

See independent auditor's report.

City of Las Cruces

Pledged-Revenue Bond/Note Coverage
Last Ten Fiscal Years
June 30, 2023

Fire Protection Fund

Pledged Revenues	Debt Service Principal	Debt Service Interest	Coverage
689,916	244,175	44,854	2.39
609,873	256,287	35,754	2.09
725,117	268,682	28,332	2.44
742,698	157,655	19,922	4.18
914,466	162,544	15,634	5.13
785,327	167,879	10,790	4.40
1,157,512	163,724	5,468	6.84
1,301,100	-	-	0.00
1,095,495	-	-	0.00
718,199	-	-	0.00

Lodger's Tax and Convention Center Fees

Pledged Revenues	Debt Service Principal	Debt Service Interest	Coverage
3,004,138	580,000	1,009,019	1.89
3,143,164	595,000	991,619	1.98
3,351,562	615,000	973,769	2.11
3,304,443	630,000	956,856	2.08
3,463,997	650,000	937,956	2.18
3,448,238	675,000	915,206	2.17
2,976,084	1,290,000	989,374	1.31
3,284,901	535,000	573,456	2.96
4,590,978	560,000	552,056	4.13
4,153,232	580,000	529,656	3.74

Environmental Gross Receipts Tax Bonds

Pledged Revenues	Debt Service Principal	Debt Service Interest	Coverage
1,578,684	813,594	121,142	1.69
1,655,597	534,866	71,740	2.73
1,773,442	521,163	71,717	2.99
1,756,683	207,486	68,255	6.37
1,825,508	208,836	65,814	6.65
1,813,269	215,213	62,897	6.52
1,913,833	216,617	59,447	6.93
1,660,733	218,049	55,464	6.07
2,271,304	224,510	51,030	8.24
2,448,495	231,001	46,075	8.84

Notes:

Details regarding the City's outstanding debt can be found in Note 7 of the financial statements.

Operating expenses do not include interest, depreciation, or amortization expenses.

The 2010 Convention Center bonds are pledged first with the lodger's tax and convention center fees and then by the state shared gross receipts taxes.

See independent auditor's report.

City of Las Cruces

Demographic Data
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Income	Median Age	School Enrollment	Unemployment Rate %
2014	101,324	$2,145,941	21,179	32.4	24,516	6.6%
2015	101,408	$2,176,216	21,460	31.1	24,191	8.2%
2016	101,643	$2,155,848	21,210	33.6	24,613	7.2%
2017	101,759	$2,252,130	22,132	31.7	24,627	7.5%
2018	101,712	$2,244,784	22,070	32.1	24,999	5.2%
2019	102,926	$2,380,781	23,131	32.6	24,461	6.3%
2020	104,148	$2,408,318	23,124	32.5	24,648	8.2%
2021	103,432	$2,493,021	24,103	32.3	23,601	8.4%
2022	111,385	$2,748,313	24,674	32.5	23,694	5.3%
2023	113,888	$2,994,116	26,290	32.7	25,961	7.5%

Sources:
US Cities TAB: US CENSUS-LCNM Population
https://worldpopulationreview.com/us-cities/las-cruces-nm-population
https://www.census.gov/quickfacts/fact/table/lascrucescitynewmexico,farmingtoncitynewmexico,silvercitytownnewmexico,carlsbadcitynewmexico,albuquerquecitynewmexico/HSD410219
US Census TAB: LCNM Per Capita Income (Income & Poverty)
https://www.census.gov/quickfacts/fact/table/US,NM,lascrucescitynewmexico/PST045219#
US Cities TAB: Median Age (LC Population by Age)
https://worldpopulationreview.com/us-cities/las-cruces-nm-population
LCPS School Enrollment TAB:
zfacio@lcps.net
U.S Bureau of Labor Statistics TAB
https://www.bls.gov/eag/eag.nm_lascruces_msa.htm#eag_nm_lascruces_msa.f.p

See independent auditor's report.

City of Las Cruces

Principal Employers
Last Ten Fiscal Years
June 30, 2023
(Unaudited)

2023	2022
New Mexico State University	New Mexico State University
White Sands Missile Range	White Sands Missile Range
Las Cruces Public Schools	Las Cruces Public Schools
NASA	NASA
City of Las Cruces	City of Las Cruces
Memorial Medical Center	Memorial Medical Center
Wal-Mart	Wal-Mart
Allied Signal Aerospace	Allied Signal Aerospace
Excel Agent Services	Excel Agent Services

2021	2020
New Mexico State University	New Mexico State University
White Sands Missile Range	White Sands Missile Range
Las Cruces Public Schools	Las Cruces Public Schools
NASA	NASA
City of Las Cruces	City of Las Cruces
Memorial Medical Center	Memorial Medical Center
Wal-Mart	Wal-Mart
Allied Signal Aerospace	Allied Signal Aerospace
Excel Agent Services	Excel Agent Services

Note:

By law, the New Mexico Department of Labor may not release the number of employees.

For further information, contact Ms. Rachel Moscowitz at the New Mexico Department of Labor at (505) 383-2722.

Source: Las Cruces City Data: Economy
http://www.city-data.com/us-cities/The-West/Las-Cruces-Economy.html

See independent auditor's report.

City of Las Cruces

Principal Employers
Last Ten Fiscal Years
June 30, 2023
(Unaudited)

2019	2018
New Mexico State University	New Mexico State University
White Sands Missile Range	White Sands Missile Range
Las Cruces Public Schools	Las Cruces Public Schools
NASA	NASA
City of Las Cruces	City of Las Cruces
Memorial Medical Center	Memorial Medical Center
Wal-Mart	Wal-Mart
Allied Signal Aerospace	Allied Signal Aerospace
Excel Agent Services	Excel Agent Services
	National Aeronautics & Space Administration

2017	2016
New Mexico State University	New Mexico State University
White Sands Missile Range	Las Cruces Public Schools
Las Cruces Public Schools	Peak Behavioral Health Services
NASA	Memorial Medical Center
City of Las Cruces	Wal-Mart
Memorial Medical Center	Mountain View Regional Medical Center
Wal-Mart	Doña Ana County Administration
Allied Signal Aerospace	Doña Ana Branch Community College
Excel Agent Services	Addus Health Care
	National Aeronautics & Space Administration

See independent auditor's report.

City of Las Cruces

Principal Employers
Last Ten Fiscal Years
June 30, 2023
(Unaudited)

2015

New Mexico State University
Las Cruces Public Schools
City of Las Cruces
Memorial Medical Center
Wal-Mart
Mountain View Regional Medical Center
Doña Ana County
Doña Ana Branch Community College
Addus Healthcare (formerly Coordinated)
National Aeronautics & Space Administration

2014

New Mexico State University
Las Cruces Public Schools
City of Las Cruces
Memorial Medical Center
Wal-Mart
Mountain View Regional Medical Center
Doña Ana County
Doña Ana Branch Community College
Coordinated Care Corp.
National Aeronautics & Space Administration

See independent auditor's report.

City of Las Cruces

Full-Time Equivalent Employees by Line of Business
Last Ten Fiscal Years
(Unaudited)

Line of Business	2014	2015	2016	2017	2018	2019 *	2020 **	2021 *	2022 *	2023
City Manager's Office										
Administration	-	-	-	-	-	9	12	23	23	21
Council & Community Support	-	-	-	-	-	3	8	8	8	7
Fiscal Management	-	-	-	-	-	9	7	8	8	7
Community Relations	-	-	-	-	-	10	5	8	8	8
Fleet Management	-	-	-	-	-	29	34	45	45	42
Sustainability	-	-	-	-	-	2	2	2	2	2
Planning & Neighborhood Services	-	-	-	-	-	11	7	11	11	11
Mesilla Valley Metropolitan Planning Organization	-	-	-	-	-	5	4	4	4	4
RoadRUNNER Transit	-	-	-	-	-	73	61	69	69	68
Maintenance and Operations	-	-	-	-	-	84	62	76	76	54
Organizational Support	-	-	-	-	-	10	7	7	7	6
Other	20	23	24	25	56	-	-	-	-	-
Financial Services										
Administration	-	-	-	-	-	3	5	5	5	7
OMB	-	-	-	-	-	-	-	-	-	8
Accounting and Financial Reporting	-	-	-	-	-	15	12	12	12	11
Processing Procure-to-pay	-	-	-	-	-	12	11	15	15	14
Revenue Management	-	-	-	-	-	13	12	13	13	14
Other	38	42	42	46	43	-	-	-	-	-
Human Resources										
Office of the Director	-	-	-	-	-	2	1	2	2	5
Employee Support	-	-	-	-	-	5	5	10	10	14
Other	15	15	13	14	17	-	-	-	-	-
Legal										
Office of the Director	-	-	-	-	-	3	8	9	9	9
Education	-	-	-	-	-	4	2	-	-	-
Compliance	-	-	-	-	-	22	24	22	22	24
Other	25	25	28	36	26	-	-	-	-	-

See independent auditor's report.

City of Las Cruces

Full-Time Equivalent Employees by Line of Business
Last Ten Fiscal Years
(Unaudited)

Line of Business	2014	2015	2016	2017	2018	2019 *	2020 **	2021 *	2022 *	2023
Police										
Office of the Chief	-	-	-	-	-	16	19	40	40	40
Public Safety	-	-	-	-	-	161	131	219	219	235
Investigations & Intelligence	-	-	-	-	-	36	41	38	38	38
Community Outreach	-	-	-	-	-	82	20	17	17	20
Law Enforcement Academy	-	-	-	-	-	24	2	-	-	-
Internal Affairs	-	-	-	-	-	4	4	4	4	-
Other	253	259	250	303	335	-	-	-	-	-
Fire										
Office of the Chief	-	-	-	-	-	7	12	12	12	10
Community Engagement	-	-	-	-	-	8	5	5	5	5
Support and Education	-	-	-	-	-	3	3	3	3	10
Emergency Response	-	-	-	-	-	153	150	160	160	163
Other	135	131	131	150	165	-	-	-	-	-
Community Development										
Office of the Director	-	-	-	-	-	5	5	4	4	6
One Stop Shop	-	-	-	-	-	25	21	28	28	30
Community Improvement	-	-	-	-	-	6	7	7	7	15
Other	45	41	43	44	51	-	-	-	-	-
Economic Development										
Administration	-	-	-	-	-	6	9	22	22	22
Development	-	-	-	-	-	46	40	43	43	36
Land Mgmt. and Real Estate	-	-	-	-	-	68	51	62	62	55
Other	80	86	85	128	199	-	-	-	-	-
Quality of Life										
Director's Office	-	-	-	-	-	6	9	22	22	22
Senior Programs	-	-	-	-	-	46	40	43	43	36
Library and Museums	-	-	-	-	-	68	51	62	62	55
Other	80	86	85	128	199	-	-	-	-	-

See independent auditor's report.

City of Las Cruces

Full-Time Equivalent Employees by Line of Business
Last Ten Fiscal Years
(Unaudited)

Line of Business	2014	2015	2016	2017	2018	2019 *	2020 **	2021 *	2022 *	2023
Public Works										
Office of the Director	-	-	-	-	-	6	5	12	12	18
Public Infrastructure	-	-	-	-	-	55	55	56	56	75
Traffic Engineering	-	-	-	-	-	22	18	23	23	26
Other	84	89	91	152	161	-	-	-	-	-
Information Technology										
Office of the Director	-	-	-	-	-	2	3	3	3	3
Information Systems	-	-	-	-	-	9	10	11	11	15
IT Infrastructure Support	-	-	-	-	-	16	13	15	15	11
Information Security	-	-	-	-	-	2	-	-	-	1
Other	25	25	23	29	30	-	-	-	-	-
Parks and Recreation**										
Office of the Director	-	-	-	-	-	11	13	12	12	15
Construction, Maintenance and Beautification	-	-	-	-	-	62	51	65	65	65
Fitness, Recreation and Wellness	-	-	-	-	-	66	46	68	68	68
Community Events	-	-	-	-	-	2	-	-	-	4
Out of School Time and Youth Diversion	-	-	-	-	-	30	22	29	29	29
Other	94	124	80	151	177	-	-	-	-	-

See independent auditor's report.

City of Las Cruces

Full-Time Equivalent Employees by Line of Business
Last Ten Fiscal Years
(Unaudited)

Line of Business	2014	2015	2016	2017	2018	2019 *	2020 **	2021 *	2022 *	2023
Utilities										
Office of the Director	-	-	-	-	-	10	10	30	30	35
Natural Gas Operations & Maintenance	-	-	-	-	-	59	44	46	46	44
Water Operations & Maintenance	-	-	-	-	-	58	47	58	58	48
Wastewater Operations & Maintenance	-	-	-	-	-	45	36	32	32	37
Solid Waste Collections	-	-	-	-	-	43	37	34	34	34
Utilities Environmental	-	-	-	-	-	6	4	5	5	5
Customer Engagement	-	-	-	-	-	46	24	21	21	22
Revenue & Financial Reporting	-	-	-	-	-	17	21	7	7	9
Regulatory Compliance & Training	-	-	-	-	-	11	10	6	6	7
Utilities Support & Project Management	-	-	-	-	-	15	17	59	59	59
Other	255	258	268	298	298	-	-	-	-	-
Other										
Other	123	121	130	120	-	-	-	23	23	24
Total Employees	**1,192**	**1,239**	**1,208**	**1,496**	**1,593**	**1,605**	**1,328**	**1,670**	**1,670**	**1,706**

**Changes due to Line of Business classification versus Function/Program in FY19*

***Changes in data for this schedule in FY20- using actual amounts . Prior years used budgeted numbers from the Budget Book*

***The requirement for statistical data is ten years. GASB 34 was implemented in 2002. Data from 2013 to 2023 is shown.**

See independent auditor's report.

City of Las Cruces

Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

	Fiscal Years	
	2014	2015
Function/program		
General Government		
Average number of days from position postings to position hires	0	
Operating and maintenance cost per work station	< $3,800	< $3,800
Public Works/Building Services		
Dollar amount of projects managed per employee	2.69M	2.67M
Number of project work orders (over $10,000) requested	60	32
Total number of facilities operated and maintained	107	106
Percent of potholes patched within 24 hours of report	100.0%	66.7%
Parks and Recreation		
Conduct park safety and maintenance inspections	153/qtr	154/qtr
Number of clean up events	27	25
Police		
Number of citations issued	15,968	15,968
Number of codes violations addressed	38,919	32,333
Fire		
Number of building inspections	2,152	3,240
Number of citizens who receive safety education	5,700	5,739
Community Development		
Number of affordable rental and owner occupied housing using CBDG and HOME funds	56	61
Miles of bicycle facility lane installed	1.4	13.0
Number of special events hosted in downtown area	35	39
Number of vendors participating in the Farmer's and Crafts Market	0	0
Number of residential building permits issued	343	315
Amount collected for residential permits	$ 1,680,579	$ 1,519,102
Number of commercial building permits issued	38	14
Amount collected for commercial permits	$ 680,075	$ 242,413

See independent auditor's report.

City of Las Cruces

Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

Fiscal Years							
2016	**2017**	**2018**	**2019**	**2020***	**2021***	**2022***	**2023**
50	51	48	65	71	113.9	80	110
< $3,800	< $3,600	< $3,600	< $3,200	< $3,200	<$3,900	<$4,000	<$4,000
5.90M	4.25M	2.86M	3.39M	.25M	2.0M		
29	38	54	30	20	5		3
104	105	105	105	105	106	107	109
68.0%	76.0%	35.0%	89.2%	84.3%	89.0%	96.0%	95.0%
154/qtr	159/qtr	159/qtr	634/qrt	404/qrt	382/qrt	986	801/qrt
47	171	237	186	15	10	30	27
17,660	17,159	18,549	15,101	13,051	10,396	5,544	12,239
32,749	30,597	26,068	22,668	26,351	11,416	15,201	16,252
3,525	2,400	3,000	2,862	2,609	1,851	2,312	1,151
7,950	11,018	15,475	7,232	6,153	745	5,204	14,560
62	56	43	41	41	46	50	47
0.4	0.0	0.0	5.70	1.70	1.1	3.4	1.5
58	61	95	100	72	0	76	137.00
0	0	0	0	0	0	0	300
379	480	521	532	648	926	436	694
$ 1,783,294	$ 2,555,158	$ 2,830,607	$ 2,901,239	$ 3,573,497	$ 4,062,405	$ 231,008	$ 4,330,610
26	31	27	29	30	29	57	125
$ 737,098	$ 951,694	$ 857,668	$ 651,866	$ 551,027	$ 341,836	$ 205,991	$ 970,811

**Due to COVID-19 there was a fluctuation in numbers reported for 2020, 2021 and 2022.*

See independent auditor's report.

City of Las Cruces

Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

	Fiscal Years	
	2014	2015
Economic Development		
Request for visitor information at Convention & Visitor's Bureau (CVB)	21,612	6,777
Walk-in visitors to CVB office	1,123	727
Quality of Life		
Number of congregate meals served to seniors	87,847	87,824
Number of home-delivered meals served to seniors	176,689	189,274
Number of homemaker units	4,246	4,535
Respite Care Units		
Recreation Units		
Museum visitors	137,779	112,838
Museum exhibit openings attendance	20,320	6,340
Museum program participants	30,331	24,568
Total library circulations	478,675	455,560
Total number of library sponsored programs	943	630
Computer sessions at library	97,897	77,733
Fixed Route ridership	735,238	735,862
Cost per trip on fixed route	$ 3.67	$ 3.56
Streets/Traffic		
Percent of potholes patched within 24 hours of report	100.0%	66.7%
Maintain major arterials and intersections through routine striping program	3/yr	3/yr
Utilities		
Meter reading complaints	< 1%	< 1%
Metering operating cost per customer	$ 0.69	$ 0.70
Operating and maintenance cost per dekatherm (Gas)	$ 1.88	$ 1.78
Operating and maintenance cost per 1,000 gallons produced (Water)	$ 1.24	$ 1.37
Operating and maintenance cost per 1,000 gallons treated (Wastewater)	$ 1.98	$ 2.04
Total operating cost per ton collected (Solid Waste)	$ 71.25	$ 61.20

Source: Various City departments

See independent auditor's report.

City of Las Cruces

Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

	Fiscal Years							
	2016	**2017**	**2018**	**2019**	**2020***	**2021***	**2022***	**2023**
	5,426	3,605	5,537	4,882	5,317	4,447	4,760	3,140
	587	642	492	812	1,097	524	1,298	1,557
	98,479	100,775	100,148	100,905	126,661	181,734	108,164	63,176
	186,829	190,729	203,943	213,769	245,927	297,460	252,233	279,180
	4,547	5,084	4,790	4,948	2,875	-	4,186	4,026
					4,182	3,977	4,617	4,672
					14,763	2,965	6,059	10,609
	78,952	84,782	99,495	93,525	75,505	28,938	62,675	106,273
	3,286	3,766	3,810	2,262	1,731	-	952	1,362
	18,482	17,537	23,183	35,161	34,205	26,970	13,266	28,619
	431,060	409,838	400,107	396,171	308,316	169,621	295,355	444,689
	613	525	616	632	689	445	619	826
	61,746	50,491	41,266	46,541	41,100	17,133	20,338	20,024
	667,736	539,143	554,586	543,333	505,187	498,509	339,619	532,655
$	3.95	$ 4.88	$ 5.87	$ 6.14	$ 7.07	$ 12.47	$ 12.09	$ 10.21
	68.0%	76.0%	35.0%	89.2%	89.0%	89.0%	96.0%	95.0%
	2/yr	1/yr	1/yr	1/yr	1/yr	1/yr	1/yr	1/yr
	< 1%	< 1%	< 1%	< 1%	<1%	<1%	<1%	<1%
$	0.70	$ 0.64	$ 0.55	$ 0.54	$ 0.35	$ 0.41	$ 0.39	$ 0.45
$	2.61	$ 2.80	$ 3.69	$ 2.63	$ 2.99	$ 3.04	$ 3.37	$ 2.87
$	1.94	$ 1.64	$ 2.03	$ 1.96	$ 2.15	$ 2.14	$ 2.31	$ 2.47
$	2.94	$ 2.94	$ 3.56	$ 3.16	$ 3.33	$ 3.18	$ 3.45	$ 3.51
$	71.36	$ 73.46	$ 85.71	$ 79.41	$ 108.84	$ 130.68	$ 113.70	$ 117.53

**Due to COVID-19 there was a fluctuation in numbers reported for 2020, 2021 and 2022.*

See independent auditor's report.

City of Las Cruces

Capital Assets and Infrastructure Statistics by Function/Program
Last Ten Fiscal Years
(Unaudited)

Function/program	Fiscal Year 2014	2015
Las Cruces area in square miles	77	77
Government facilities and services:		
Miles of streets	602	496
Number of street lights	7,790	7,914
Culture and Recreation:		
Community centers	5	5
Lakes	1	1
Pond	2	2
Parks	86	92
Park acreage	720	850
Sports complex	13	13
Swimming pools	4	4
Shooting range	1	1
Tennis courts	19	19
Pickle Ball courts		
Paths/Trails	4	4
Miles of paths/Trails	19	21
Fire Protection:		
Number of stations	7	7
Police Protection:		
Number of stations	1	1
Sewerage Systems:		
Miles of sanitary sewers (est.)	533	550
Miles of storm sewers (mains)	75	75
Number of treatment plants	3	3
Number of service connections	32,767	33,098
Water System:		
Miles of water mains (est.)	600	600
Number of service connections	32,209	32,380
Transit System:		
Miles of bus routes	133	133
Number of bus stops	345	343
Number of buses	18	19
Number of Dial-a-Ride vehicles	21	20

Source: Various City of Las Cruces departments
Note: Some data figures are based on estimated, projected, or preliminary information.
(1) prior to 2020, amounts were based on estimates
(2) data now per current GIS database
(3) data now provided by Parks & Recreation Department

See independent auditor's report.

City of Las Cruces

Capital Assets and Infrastructure Statistics by Function/Program
Last Ten Fiscal Years
(Unaudited)

Fiscal Year							
2016	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
77	77	77	77	77	77	77	77
483	483	519	519	493 (1)	503	509	518
7,959	7,463	7,490	7,489	7,610	7,658	7,793	7,935
6	6	6	6	6	6	6	6
1	1	1	1	1	1	1	1
2	2	2	2	2	1	1	1
92	93	94	98	113 (2)	115	116	117
970	972	973	974	1,544 (2)	1,510	1,513	1,514
16	16	16	16	16	16	16	16
4	4	4	4	4	4	4	4
1	1	1	1	1	1	1	1
18	18	18	18	18	16	16	16
					8	8	8
11	11	17	17	46 (3)	46	49	49
23	23	30	30	38	38	41	41
7	8	8	8	8	8	8	8
1	2	2	2	2	2	2	2
550	550	550	550	524	535	540	544
75	85	86	89	90	91	91	92
3	3	3	3	3	3	3	3
33,518	34,048	34,525	35,083	35,726	36,535	37,375	38,161
600	704	720	720	721	727	732	732
32,653	35,099	36,854	37,182	37,560	38,114	38,571	38,905
133	115	158	160	160	148	160	160
290	260	260	302	311	312	314	314
19	19	19	20	20	20	20	20
20	20	20	21	21	21	21	21

See independent auditor's report.

City of Las Cruces

Sales Tax Revenue Payers by Industry
Last Ten Fiscal Years
June 30, 2023
(Unaudited)

Fiscal Year 2023

Industry	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
Retail Trade	30,030	32.48%	$ 115,302,024	35.39%	8.1875%
Construction	6,817	7.37%	$ 36,395,799	11.17%	8.1875%
Other Services (except Public Admin)	11,402	12.33%	$ 22,580,213	6.93%	8.1875%
Health Care and Social Assistance	5,771	6.24%	$ 51,388,241	15.77%	8.1875%
Accommodation and Food Services	3,416	3.69%	$ 35,031,823	10.75%	8.1875%
Professional, Scientific and Technical Svcs	8,996	9.73%	$ 21,449,524	6.58%	8.1875%
Wholesale Trade	10,117	10.94%	$ 9,532,688	2.93%	8.1875%
Unclassified Establishments	2,612	2.83%	$ 4,405,187	1.35%	8.1875%
Utilities	228	0.25%	$ 7,266,558	2.23%	8.1875%
Information and Cultural Industries	4,913	5.31%	$ 9,752,574	2.99%	8.1875%
Real Estate and Rental and Leasing	3,736	4.04%	$ 5,898,242	1.81%	8.1875%
Administrative, Support, Waste Mgmt, and Remediation Svcs	4,415	4.78%	$ 6,811,356	2.09%	8.1875%
Total	92,453	100.00%	$ 325,814,229	100.00%	

Fiscal Year 2022

Industry	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
Retail Trade	25,733	39.69%	$ 103,054,487	36.07%	8.3125%
Construction	6,603	10.18%	$ 30,512,775	10.68%	8.3125%
Other Services (except Public Admin)	1,881	2.90%	$ 21,046,993	7.37%	8.3125%
Health Care and Social Assistance	4,110	6.34%	$ 46,578,887	16.30%	8.3125%
Accommodation and Food Services	3,251	5.01%	$ 31,937,281	11.18%	8.3125%
Professional, Scientific and Technical Svcs	8,403	12.96%	$ 19,682,341	6.89%	8.3125%
Wholesale Trade	614	0.95%	$ 329,378	0.12%	8.3125%
Unclassified Establishments	2,171	3.35%	$ 3,469,942	1.21%	8.3125%
Utilities	151	0.23%	$ 6,968,693	2.44%	8.3125%
Information and Cultural Industries	4,306	6.64%	$ 9,270,257	3.24%	8.3125%
Real Estate and Rental and Leasing	3,608	5.56%	$ 6,396,202	2.24%	8.3125%
Administrative, Support, Waste Mgmt, and Remediation Svcs	4,009	6.18%	$ 6,475,738	2.27%	8.3125%
Total	61,142	100.00%	$ 254,646,962	100.00%	

See independent auditor's report.

City of Las Cruces

Sales Tax Revenue Payers by Industry
Last Ten Fiscal Years
June 30, 2023
(Unaudited)

Fiscal Year 2021

Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
12,245	20.03%	$ 91,453,816	35.91%	8.3125%
7,077	11.57%	$ 28,083,766	11.03%	8.3125%
10,460	17.11%	$ 19,240,476	7.56%	8.3125%
5,929	9.70%	$ 42,183,492	16.57%	8.3125%
3,345	5.47%	$ 24,060,830	9.45%	8.3125%
7,361	12.04%	$ 17,184,801	6.75%	8.3125%
4,038	6.60%	$ 5,191,045	2.04%	8.3125%
1,031	1.69%	$ 885,818	0.35%	8.3125%
234	0.38%	$ 7,869,082	3.09%	8.3125%
2,675	4.38%	$ 7,045,972	2.77%	8.3125%
3,338	5.46%	$ 5,929,984	2.33%	8.3125%
3,409	5.58%	$ 5,517,880	2.17%	8.3125%
61,142	100.00%	$ 254,646,962	100.00%	

Fiscal Year 2020

Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
10,922	19.38%	$ 76,689,426	32.99%	8.3125%
6,661	11.82%	$ 29,844,180	12.84%	8.3125%
8,706	15.45%	$ 14,650,811	6.30%	8.3125%
6,572	11.66%	$ 41,722,121	17.95%	8.3125%
3,289	5.84%	$ 24,015,156	10.33%	8.3125%
6,510	11.55%	$ 14,070,577	6.05%	8.3125%
3,544	6.29%	$ 4,096,757	1.76%	8.3125%
1,134	2.01%	$ 824,868	0.35%	8.3125%
140	0.25%	$ 6,221,023	2.68%	8.3125%
2,386	4.23%	$ 12,077,507	5.20%	8.3125%
3,090	5.48%	$ 4,364,661	1.88%	8.3125%
3,408	6.05%	$ 3,882,493	1.67%	8.3125%
56,362	100.00%	$ 232,459,581	100.00%	

See independent auditor's report.

City of Las Cruces

Sales Tax Revenue Payers by Industry
Last Ten Fiscal Years
June 30, 2023
(Unaudited)

	Fiscal Year 2019				
Industry	**Number of Filers**	**Percentage of Total**	**Tax Liability**	**Percentage of Total**	**Tax Rate**
Retail Trade	9,874	19.48%	$ 73,858,429	34.00%	8.3125%
Construction	6,656	13.13%	$ 21,537,408	9.92%	8.3125%
Other Services (except Public Admin)	7,839	15.47%	$ 12,998,185	5.98%	8.3125%
Health Care and Social Assistance	6,129	12.09%	$ 39,080,104	17.99%	8.3125%
Accommodation and Food Services	3,279	6.47%	$ 24,733,941	11.39%	8.3125%
Professional, Scientific and Technical Svcs	6,387	12.60%	$ 17,826,055	8.21%	8.3125%
Wholesale Trade	2,994	5.91%	$ 3,885,531	1.79%	8.3125%
Unclassified Establishments	2,488	4.91%	$ 1,672,228	0.77%	8.3125%
Utilities	148	0.29%	$ 6,272,037	2.89%	8.3125%
Information and Cultural Industries	1,851	3.65%	$ 11,988,795	5.52%	8.3125%
Real Estate and Rental and Leasing	3,034	5.99%	$ 3,367,134	1.55%	8.3125%
Total	50,679	100.00%	$ 217,219,846	100.00%	

	Fiscal Year 2018				
Industry	**Number of Filers**	**Percentage of Total**	**Tax Liability**	**Percentage of Total**	**Tax Rate**
Retail Trade	7,138	10.72%	$ 51,496,611	19.24%	8.3125%
Construction	5,653	8.49%	$ 17,427,598	6.51%	8.3125%
Other Services (except Public Admin)	7,262	10.90%	$ 11,360,340	4.24%	8.3125%
Health Care and Social Assistance	4,564	6.85%	$ 26,942,690	10.07%	8.3125%
Accommodation and Food Services	5,534	8.31%	$ 21,702,512	8.11%	8.3125%
Professional, Scientific and Technical Svcs	4,374	6.57%	$ 10,912,644	4.08%	8.3125%
Wholesale Trade	5,650	8.48%	$ 25,462,566	9.51%	8.3125%
Unclassified Establishments	18,621	27.96%	$ 74,345,424	27.78%	8.3125%
Utilities	2,174	3.26%	$ 11,763,610	4.40%	8.3125%
Information and Cultural Industries	1,482	2.23%	$ 8,956,630	3.35%	8.3125%
Real Estate and Rental and Leasing	4,142	6.22%	$ 7,271,327	2.72%	8.3125%
Total	66,594	100.00%	$ 267,641,952	100.00%	

See independent auditor's report.

City of Las Cruces

Sales Tax Revenue Payers by Industry
Last Ten Fiscal Years
June 30, 2023
(Unaudited)

Fiscal Year 2017

Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
10,047	19.27%	$ 71,172,263	34.01%	8.3125%
7,121	13.66%	$ 25,155,891	12.02%	8.3125%
10,746	20.61%	$ 15,567,684	7.44%	8.3125%
6,157	11.81%	$ 34,124,180	16.30%	8.3125%
3,442	6.60%	$ 23,038,391	11.01%	8.3125%
6,217	11.92%	$ 13,043,433	6.23%	8.3125%
2,759	5.29%	$ 3,833,924	1.83%	8.3125%
976	1.87%	$ 852,162	0.41%	8.3125%
105	0.20%	$ 7,029,139	3.36%	8.3125%
1,657	3.18%	$ 12,054,208	5.76%	8.3125%
2,915	5.59%	$ 3,415,655	1.63%	8.3125%
52,142	100.00%	$ 209,286,928	100.00%	

Fiscal Year 2016

Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
9,926	18.71%	$ 68,891,198	35.01%	8.3125%
7,033	13.26%	$ 22,175,727	11.27%	8.3125%
11,136	20.99%	$ 16,939,856	8.61%	8.3125%
6,114	11.52%	$ 25,132,273	12.77%	8.3125%
3,420	6.45%	$ 22,297,561	11.33%	8.3125%
6,302	11.88%	$ 13,652,053	6.94%	8.3125%
2,587	4.88%	$ 4,371,959	2.22%	8.3125%
2,056	3.88%	$ 1,805,892	0.92%	8.3125%
100	0.19%	$ 6,887,564	3.50%	8.3125%
1,477	2.78%	$ 11,442,374	5.81%	8.3125%
2,900	5.47%	$ 3,197,201	1.62%	8.3125%
53,051	100.00%	$ 196,793,660	100.00%	

See independent auditor's report.

City of Las Cruces

Sales Tax Revenue Payers by Industry
Last Ten Fiscal Years
June 30, 2023
(Unaudited)

Fiscal Year 2015

Industry	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
Retail Trade	10,391	19.88%	$ 59,497,466	34.44%	7.9375%
Construction	6,603	12.63%	$ 16,725,866	9.68%	7.9375%
Other Services (except Public Admin)	11,172	21.37%	$ 14,886,142	8.62%	7.9375%
Health Care and Social Assistance	5,936	11.36%	$ 28,587,166	16.55%	7.9375%
Accommodation and Food Services	3,355	6.42%	$ 18,940,642	10.96%	7.9375%
Professional, Scientific and Technical Svcs	6,509	12.45%	$ 11,505,973	6.66%	7.9375%
Wholesale Trade	2,642	5.05%	$ 3,287,094	1.90%	7.9375%
Unclassified Establishments	1,191	2.28%	$ 1,028,970	0.60%	7.9375%
Utilities	108	0.21%	$ 5,432,062	3.14%	7.9375%
Information and Cultural Industries	1,508	2.88%	$ 10,304,240	5.96%	7.9375%
Real Estate and Rental and Leasing	2,860	5.47%	$ 2,581,122	1.49%	7.9375%
Total	52,275	100.00%	$ 172,776,743	100.00%	

Fiscal Year 2014

Industry	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
Retail Trade	10,233	21.06%	$ 59,620,284	34.25%	7.5625%
Construction	6,091	12.54%	$ 13,971,810	8.03%	7.5625%
Other Services (except Public Admin)	10,842	22.32%	$ 14,641,995	8.41%	7.5625%
Health Care and Social Assistance	5,401	11.12%	$ 24,712,320	14.19%	7.5625%
Accommodation and Food Services	3,198	6.58%	$ 18,185,183	10.45%	7.5625%
Professional, Scientific and Technical Svcs	5,889	12.12%	$ 11,317,346	6.50%	7.5625%
Wholesale Trade	2,299	4.73%	$ 16,428,383	9.44%	7.5625%
Unclassified Establishments	630	1.30%	$ 783,553	0.45%	7.5625%
Utilities	40	0.08%	$ 1,468,008	0.84%	7.5625%
Information and Cultural Industries	1,349	2.78%	$ 10,090,255	5.80%	7.5625%
Real Estate and Rental and Leasing	2,607	5.37%	$ 2,876,308	1.65%	7.5625%
Total	48,579	100.00%	$ 174,095,445	100.00%	

See independent auditor's report.

Single Audit Section

CITY OF LAS CRUCES, NEW MEXICO

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To Joseph M. Maestas, P.E.
New Mexico State Auditor
To the City Council
City of Las Cruces
Las Cruces, New Mexico

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the general fund and major special revenue funds of the City of Las Cruces, New Mexico ("City") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 28, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2023-001 to be significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards,* and which are described in the accompanying schedule of findings and questioned costs as item *2023-002*.

The City of Las Cruces Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our engagement and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, LLP

Pattillo, Brown & Hill, LLP
Albuquerque New Mexico
November 28, 2023

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To Joseph M. Maestas, P.E.
New Mexico State Auditor

To the City Council
City of Las Cruces
Las Cruces, New Mexico

Report on Compliance for Each Major Federal Program

We have audited the City of Las Cruces' ("City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City ’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control*

over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Pattillo, Brown, & Hill, L.L.P.
Albuquerque, New Mexico
November 28, 2023

CITY OF LAS CRUCES
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Period Ended June 30, 2023

Grantor/Program Title	State Number	Program Period	Program or Award Amount	Life- to- Date Expenditures	FY23 Current Expenditures as of 06/30/23
New Mexico Aging & Long Term Services Dept.					
Title IIIC1-IIIC2-IIIB-IIIE	2022-23-64014	07/01/2022 - 06/30/2023	$ 472,989	$ 472,989	$ 472,989
Title IIIC NM Grown Program Grant		07/01/2022 - 06/30/2023	107,772	107,772	107,772
2020 Munson Center Expansion	A20-E5227	11/30/2021 - 06/30/2024	964,260	78,308	78,308
2020 Sage Café Expansion	A20-E5226	11/30/2021 - 06/30/2024	920,700	18,176	18,176
Total NM Aging & Long Term Services			**2,465,721**	**677,245**	**677,245**
NM Economic Development Department (NMEDD)					
LEDA-Saputo Cheese	41900-0000010632	02/03/2020 - 12/31/2023	500,000	500,000	500,000
LEDA-Electronic Caregiver	41900-0000011309	09/16/2022 - 01/31/2029	1,000,000	119,340	119,340
Total NM Economic Development Department			**1,500,000**	**619,340**	**619,340**
NM State Department of Transportation					
2019 Median Improvements	19-D3340 / C1193340	08/01/2019 - 06/30/2023	50,000	50,000	44,606
Airport Taxi Lanes	20-E2829 / C1202829	11/20/2020 - 06/30/2024	300,000	185,685	5,805
Airport Master Plan	LRU-21-02	12/18/2020 - 06/30/2023	270,000	270,000	86,999
Airport Runway 12/30 Extension	20-E2830 / C1202830	02/19/2021 - 06/30/2024	450,000	187,097	67,469
2020 East Mesa Roads & Drainage	20-E2821 / C1202821	04/19/2021 - 06/30/2024	720,000	93,747	91,063
New Mexico State Road Fund	MO-1767	10/01/2020 - 09/30/2022	41,933	41,933	41,933
2021 East Mesa Roads & Drainage	21-F3004 / C1213004	10/04/2021 - 06/30/2025	414,000	23,166	11,681
Picacho Hawk	HW2L100518	09/28/2021 - 06/30/2023	253,333	11,154	1,804
Airport Striping and Marking	LRU-22-03	03/24/2022 - 03/24/2024	173,911	173,911	173,911
Airport Rural Air Service Enhancement Program	LRU-22-04	05/10/2022 - 01/31/2025	3,500,000	768,678	768,678
Airport Air Service Forecast	LRU-22-05	05/25/2022 - 05/25/2024	155,106	155,106	155,106
FY23 NMDOT MAP - Del Rey Intersection	HW2-L100550	07/25/2022 - 06/30/2024	150,000	16,957	16,957
2022 Telshor-Spruce Improvements	22-G3140 / C1223140	09/02/2022 - 06/30/2026	650,000	63,041	63,041
2022 Airport Improvements	22-G3139 / C1223139	09/26/2022 - 06/30/2026	500,000	27,886	27,886
FY 23-24 Airfield Maintenance & Consumables	LRU-23-01	09/06/2022 - 09/06/2024	20,000	7,391	7,391
2021 Median Improvement	21-F4029 / C1182631	01/17/2022 - 06/30/2024	418,842	6,886	6,886
Total NM State Dept of Transportation			**8,067,125**	**2,082,638**	**1,571,216**
Children, Youth and Families Department					
FY23 Juvenile Citation Program	21-690-3200-20815-1	07/01/2022 - 06/30/2023	338,187	228,384	228,384
Total Children, Youth and Families Department			**338,187**	**228,384**	**228,384**
NM Tourism Department					
FY23 Keep Las Cruces Beautiful	23-418-6002-00013-00	07/01/2022 - 06/30/2023	29,038	29,038	29,038
FY23 Visit Las Cruces-NMTD Cooperative Advertising Program	23-418-1003001000-17	07/01/2022 - 06/30/2023	287,710	37,914	37,914
Total New Mexico Tourism Department			**316,748**	**66,952**	**66,952**
NM State Library					
FY23 Library State Grants-in-Aid	SGIAPLFY23	07/01/2022 - 06/30/2023	20,509	20,509	20,509
2020 Library Go Bond	A20-E5296	11/01/2021 - 06/30/2024	228,828	119,333	119,333
Total New Mexico State Library			**249,337**	**139,842**	**139,842**
New Mexico Public Regulation Commission					
FY23 NM Fire Protection Grant		07/01/2022 - 06/30/2023	1,222,965	718,199	718,199
Total New Mexico Public Regulation Commission			**1,222,965**	**718,199**	**718,199**
NM Crime Victims Reparation Commission					
FY23 Victims Assistance Unit	23-780-P707-00504	07/01/2022 - 06/30/2023	50,000	50,000	50,000
Total NM Crime Victims Reparation Commission			**50,000**	**50,000**	**50,000**
NM Department of Energy, Minerals, & Natural Resources					
FY22-23 Youth Conservation Corps	20-52200-20-00512 AH	06/20/2022 - 03/28/2023	82,302	29,539	29,539
Total New Mexico Department of Energy, Minerals, & Natural Resources			**82,302**	**29,539**	**29,539**
NM Environment Department					
2020 Septic System Replacement	SAP 20-E2123-STB	04/09/2021 - 06/30/2024	500,000	84,971	84,971
Total New Mexico Environment Department			**500,000**	**84,971**	**84,971**

CITY OF LAS CRUCES
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE PERIOD ENDED JUNE 30, 2021

Grantor/Program Title	State Number
New Mexico Department of Finance and Administration	
Law Enforcement Protection Fund	LEPF
State EMS Fund	EMS CLC
Parks Security and Lighting	19-D3003
2020 Airport Improvements	19-D3002
2019 MVCOH St. Luke's Dental Facility	19-D2997
2019 MVCOH Casa de Peregrinos Facility	19-D2999
Skate Park Renovation	20-E2563
High Noon Soccer Field Improvements	20-E2564
Transit Facility Construction	20-E2556
Children's Museum	19-D2996
2020 MVCOH Casa de Peregrinos	20-E2553
2020 Aquatic Center Solar Panels	20-E2550
2020 Arts and Cultural District Improvements	20-E2551
2021 Airport Terminal Improvements	21-F2712
2021 MVCOH Food Rescue Warehouse	21-F2738
2021 Branigan Cultural Center Improvements	21-F2737
Library - 2022 Junior Bill - Adult	22-ZG9072
2022 Airport Improvements	22-G4054
2022 Amador Hotel Improvements	22-G4050
2022 Veteran's Park - Parking Lot	22-G2844
2022 Fire Station 1 Renovations	22-G2837
2022 Police Station Renovations	22-G2841
2022 MVCOH Perm Supportive Housing	22-ZG9300
2022 Police Department Equipment	22-G2840
2022 MVCOH Improvements	22-G4051
Food Security Grant - Casa de Peregrinos Food Equipment	FOOD-07003-CLCMVCOH
2022 MVCOH JR BILL OPS	22-ZG9074
2022 Big Brothers and Big Sisters	22-ZG9073
Law Enforcement Recruitment Allocation	22-ZG1016-14
Law Enforcement Retention Fund	LERF
Total Department of Finance and Administration	
Total State Assistance	

CITY OF LAS CRUCES
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE PERIOD ENDED JUNE 30, 2021

Program Period	Program or Award Amount	Life- to- Date Expenditures	FY23 Current Expenditures as of 06/30/23
07/01/2022 - 06/30/2023	224,000	212,251	212,251
07/01/2022 - 06/30/2023	20,000	20,000	20,000
06/11/2019 - 06/30/2023	350,000	337,153	38,847
07/08/2019 - 06/30/2023	1,089,000	1,089,000	127,961
01/29/2020 - 06/30/2023	440,550	440,550	333,026
01/29/2020 - 06/30/2023	622,710	622,710	165,217
08/19/2020 - 06/30/2024	845,000	25,000	25,000
08/19/2020 - 06/30/2024	856,000	35,764	35,764
08/19/2020 - 06/30/2024	113,850	111,787	88,510
10/16/2020 - 06/30/2023	742,500	51,754	51,754
01/14/2021 - 06/30/2024	1,388,970	1,388,970	651,405
01/14/2021 - 06/30/2024	200,000	200,000	180,312
01/14/2021 - 06/30/2024	946,440	130,685	86,926
09/30/2021 - 06/30/2025	400,000	208,964	94,370
09/30/2021 - 06/30/2025	1,820,610	1,696,504	1,696,504
10/13/2021 - 06/30/2025	100,000	18,444	18,444
07/01/2022 - 06/30/2023	80,000	80,000	80,000
07/28/2022 - 06/30/2024	632,890	95,691	95,691
08/05/2022 - 06/30/2024	200,000	103,270	103,270
08/25/2022 - 06/30/2026	250,000	165,281	165,281
08/25/2022 - 06/30/2026	200,000	974	974
08/25/2022 - 06/30/2026	50,000	12,402	12,402
08/08/2022 - 06/30/2023	50,000	50,000	50,000
08/18/2022 - 06/30/2024	160,000	160,000	160,000
09/06/2022 - 06/30/2024	169,682	4,604	4,604
08/26/2022 - 06/30/2023	168,458	168,458	168,458
07/01/2022 - 06/30/2023	50,000	50,000	50,000
07/01/2022 - 06/30/2024	50,000	50,000	50,000
09/22/2022 - 06/30/2023	5,000,000	5,000,000	5,000,000
01/10/2023 - 06/30/2023	121,503	109,704	109,704
	17,342,163	**12,639,920**	**9,876,675**
	$ 32,323,444	**$ 17,450,087**	**$ 14,175,420**

City of Las Cruces
Schedule of Expenditures of Federal Awards
For the Period Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant/Identifying Number	Program Period
U.S. Department of Housing and Urban Development			
CDBG - Entitlement Cluster Grant			
Community Development Block Grant			
B-19-MC-35-0002	14.218	B-19-MC-35-0002	07/2019 to Comp
B-20-MC-35-0002	14.218	B-20-MC-35-0002	07/2020 to Comp
B-21-MC-35-0002	14.218	B-21-MC-35-0002	07/2021 to Comp
B-22-MC-35-0002	14.218	B-22-MC-35-0002	07/2022 to Comp
B-20-MW-35-0002	14.218	B-20-MW-35-0002	07/2020 to Comp
Total CDBG- Entitlement Cluster			
Home Program Grant			
M-19-MC-35-0222	14.239	M-19-MC-35-0222	07/2019 to Comp
M-21-MC-35-0222	14.239	M-21-MC-35-0222	07/2021 - 06/30/2030
M-22-MC-35-0222	14.239	M-22-MC-35-0222	07/2022 - 06/30/2031
M-21-MP-35-0222	14.239	M-21-MP-35-0222	2021 - 09/30/2030
Total Home Program Grant			
Total U.S. Department of Housing and Urban Development			
U.S. Department of Justice			
Victim Assistance Unit FFY22	16.575	2022-VA-124	10/01/2021 - 09/30/2022
Victim Assistance Unit FFY23	16.575	2023-VA-213	10/01/2022 - 09/30/2023
BYRNE JAG FFY20	16.738	2020-DJ-BX-0909	10/01/2019 - 09/30/2023
BYRNE JAG 2021	16.738	21-JAG-LASCR-SFY23	07/01/2022 - 06/30/2023
BYRNE JAG FFY22	16.738	15PBJA-22-GG-02286-JPGX	10/01/2021 - 09/30/2025
COPS CHRPS	16.710	15JCOPS-21-GG-02464-SPPS	09/01/2021 - 08/31/2023
LEAD	MOU	2019-AR-BX-K078	10/01/2019 - 09/30/2022
Total U.S. Department of Justice			
Office of National Drug Control Policy			
HIDTA-Metro	95.001	G22SN0006A	01/01/2022 - 12/31/2023
HIDTA-Metro	95.001	G21SN0006A	01/01/2021 - 12/31/2022
Total Office of National Drug Control Policy			

City of Las Cruces
Schedule of Expenditures of Federal Awards
For the Period Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant/Identifying Number	Program Period
U.S. Department of Transportation			
Federal Aviation Administration			
Airport Rescue Grant ARPA	20.106	3-35-0024-038-2022	12/29/2021 - 12/28/2025
Total Federal Aviation Administration			
Federal Transit Cluster			
Federal Transportation Administration			
Electric Bus Project #2 - Section 5307 and 5339 Low-No Funding	20.526	NM-2019-005-00	03/13/2019 - 09/01/2024
FFY18 Bus & Bus Facilities M&O Facility	20.526	NM-2020-036-00	09/18/2020 - 12/31/2024
FFY19 Section 5339 Paratransit Vehicle Replacement	20.526	NM-2019-038-00	09/16/2019 - 12/31/2023
FFY19 Section 5307 Operating Assistance and Miscellaneous Capital Items	20.507	NM-2019-037-00	09/16/2019 - 12/31/2023
FFY21 Section 5307 ARP Additional Funding for Operating Assistance	20.507	NM-2022-021-00	09/07/2022 - 12/31/2023
FFY22 5307 - Transit Operations & Maintenance Facility, & CAD/AVL/Scheduling S	20.507	NM-2023-001-00	11/08/2022 - 12/31/2024
Total Federal Transit Cluster			
Metropolitan Transportation Planning & State & Non-Metropolitan Planning and Research			
FFY22 MPO FTA 5303 FUNDING	20.505	MO1622	10/01/2021 - 09/30/2022
FFY23 MPO FTA 5303 FUNDING	20.505	M01850	10/01/2022 - 09/30/2023
FFY22 MVMPO	20.205	D16021	10/01/2022 - 09/30/2023
FFY23 MVMPO	20.205	D19358	10/01/2022 - 09/30/2023
Total Metropolitan Transportation Planning & State & Non-Metropolitan Planning and Research			
Total Federal Transportation Administration			
Federal Highway Administration			
Pass through New Mexico State Department of Transportation			
Highway Planning and Construction Center			
FFY20 RTP - University Loop	20.205	LC00410	01/09/2020 - 05/21/2024
FFY21 RTP - Parks and Trails Wayfinding	20.205	LC00480	07/13/2021 - 09/30/2023
TAP - Walnut-Madrid	20.205	LC00400	09/28/2021 - 06/10/2023
Total Highway Planning and Construction Center			
STEP - Traffic Safety Bureau FFY22	20.608	02-PT-RF-049	10/22/2021 - 09/30/2022
STEP - Traffic Safety Bureau FFY23	20.608	03-PT-02-049	11/29/2022 - 09/30/2023
ENDWI - Traffic Safety Bureau FFY23	20.608	03-AL-64-049	11/29/2023 - 09/30/2023
BKLUP - Traffic Safety Bureau FFY23	20.608	03-OP-RF-049	11/29/2022 - 09/30/2023
RTP- Univ Loop Trail Construction	20.205	LC00410	01/09/2020 - 05/21/2024
Total Federal Highway Administration			
Total U.S. Department of Transportation			

City of Las Cruces
Schedule of Expenditures of Federal Awards
For the Period Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant/Identifying Number	Program Period
U.S. Department of Health and Human Services			
Aging Cluster			
Title III - B Homemaker	93.044	2022-23-64014	07/01/2022 - 06/30/2023
Title III - C1 Congregate Nutrition Services Program	93.045	2022-23-64014	07/01/2022 - 06/30/2023
Title III - C2 Home Delivered Nutrition Services	93.045	2022-23-64014	07/01/2022 - 06/30/2023
Title III - E Respite Care	93.052	2022-23-64014	07/01/2022 - 06/30/2023
NSIP - Senior Programs	93.053	2022-23-64014-N	07/01/2022 - 06/30/2023
ARP Title III-C1-Fed Sub Award NMAAA	93.045	2021-22-64014	10/01/2022 - 06/30/2023
Total Aging Cluster			
Behavioral Health Services Division			
FFY19 FIRE CARA OPIOID PREVENTION	93.788	BG50-FR-CARA	12/01/2019 - 09/30/2023
Total Behavioral Health Services			
Total U.S. Department of Health and Human Services			
U.S. Dept. of Homeland Security			
Homeland Security-ICE	MOU	MOU	06/11/2010 to comp
FEMA - Fire Paramedic Grant	97.044	EMW-2020-FG-14597	06/04/2021 - 06/03/2023
FEMA - Fire Prevention & Safety	97.044	EMW-2020-FP-00356	08/23/2021 - 08/22/2022
Total U.S. Department of Homeland Security			
Institute of Museum and Libraries (IMLS)			
Pass through New Mexico State Library			
IMLS Community Adult Learning	43.312	ARPML-250571-OMLS-22	11/1/2021 - 10/31/2023
Total Institute of Museum and Libraries			
U.S. Department of the Interior			
Bureau of Reclamation			
BOR Smart Irrigation	15.507	R18AP00258	09/20/2019 - 9/30/2022
Total U.S. Department of Commerce			
U.S. Department of the Treasury			
American Rescue Plan Act (ARPA) Coronavirus State & Local Fiscal Recovery Fu	21.027	SLT-2128	03/03/2021 - 12/31/2026
Total U.S. Treasury Department			
Total Federal Awards			

City of Las Cruces
Schedule of Expenditures of Federal Awards
For the Period Ended June 30, 2023

Program/Award Amount	Life - to - Date Expenditures	FY23 Current Expenditures as of 06/30/23
908,445	908,445	5,214
952,696	768,441	297,034
1,029,593	909,175	517,882
1,001,992	462,050	462,050
1,102,767	1,102,767	117,892
4,995,493	4,150,878	1,400,072
412,433	412,433	120,000
491,071	285,808	126,690
535,915	71,158	71,158
1,778,071	34,572	34,572
3,217,490	698,241	352,420
8,212,983	**4,849,119**	**1,752,492**
89,149	86,611	18,028
72,250	25,040	25,040
32,570	32,549	12,627
120,100	110,909	110,909
59,381	42,427	42,427
188,500	153,464	74,272
155,125	104,278	34,550
717,075	**555,278**	**317,853**
1,359,950	1,106,229	1,106,229
1,259,792	1,259,792	154,555
2,619,742	**2,366,021**	**1,260,784**

City of Las Cruces
Schedule of Expenditures of Federal Awards
For the Period Ended June 30, 2023

Program/Award Amount	Life - to - Date Expenditures	FY23 Current Expenditures as of 06/30/23
59,000	59,000	13,832
59,000	59,000	13,832
1,450,000	231,516	53,916
11,000,000	5,836,244	5,796,175
216,183	216,183	216,183
2,073,006	1,913,274	34,414
6,413,734	5,736,319	5,736,319
2,991,553	18,447	18,447
24,144,476	13,951,983	11,855,454
79,159	55,597	14,286
107,990	59,536	59,536
258,430	211,641	57,683
345,695	185,020	185,020
791,274	511,794	316,525
24,994,750	**14,522,777**	**12,185,811**
92,617	92,617	46,897
183,696	182,687	182,666
1,093,660	811,685	811,648
1,369,973	1,086,989	1,041,211
40,984	10,205	4,081
30,015	12,046	12,046
49,995	450	450
4,985	1,362	1,362
505,873	-	61
2,001,825	**1,111,052**	**1,059,211**
27,055,575	**15,692,829**	**13,245,022**

City of Las Cruces
Schedule of Expenditures of Federal Awards
For the Period Ended June 30, 2023

Program/Award Amount	Life - to - Date Expenditures	FY23 Current Expenditures as of 06/30/23
70,365	70,365	70,365
155,176	155,176	155,176
52,262	52,262	52,262
91,782	91,782	91,782
228,729	228,729	228,729
76,662	47,405	47,405
674,975	645,719	645,719
530,000	229,115	30,792
530,000	229,115	30,792
1,204,975	**874,834**	**676,511**
300,000	194,239	21,938
393,186	393,186	152,476
46,076	46,076	21,118
739,263	**633,501**	**195,532**
21,000	5,707	5,707
21,000	**5,707**	**5,707**
73,920	60,202	15,008
73,920	**60,202**	**15,008**
24,759,826	5,282,420	3,545,624
24,759,826	**5,282,420**	**3,545,624**
64,874,359	**30,090,796**	**21,014,533**

Notes to Schedules of Expenditures of State and Federal Awards

June 30, 2023

NOTE 1: GENERAL

The accompanying schedules of expenditures of state and federal awards (Schedules) presents the activity of all state and federal award programs for the City of Las Cruces, New Mexico (the City). The City's reporting entity is defined in Note 1 to the City's financial statements. The information in the Schedules is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Schedules are not intended to, and do not present the financial position, changes in net position or cash flows of the City.

NOTE 2: BASIS OF PRESENTATION

Expenditures reported in the accompanying Schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedules, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The City has elected not to use the 10 percent de Minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3: FEDERAL LOANS

On May 24, 2010, the City was awarded a promissory note from the U.S. Department of Housing and Urban Development in the amount of $2,000,000. The note was awarded under the HUD Section 108 loan guarantee program for the purpose of constructing, rehabilitating, and improving the Museum of Nature and Science in the City. Land serves as collateral for the loan and interest is charged at a rate of 2.0 percent. As of the year ended June 30, 2017, the City expended the full $2,000,000 of the proceeds. Payments on the loan for the year ended June 30, 2023, included $106,000 in principal and $45,361 in interest, leaving an outstanding balance of $1,023,000. Proceeds of the loan that were received and expended in prior years impose no continuing compliance requirements. The balance of the loan is not considered federal awards expended for the year ended June 30, 2023.

City of Las Cruces

Notes to Schedules of Expenditures of State and Federal Awards
June 30, 2023

NOTE 4: RECONCILIATION OF THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

The following is a reconciliation of the expenditures reported in the schedules of expenditures of federal awards to the expenditures reported in the financial statements for the City:

Expenditures in the schedule of expenditures of federal awards	$	21,014,533
Expenditures financed by other funding sources		55,686,935
Expenditures reported in the statement of revenues, expenditures, and changes in fund balance/net position - nonmajor governmental and enterprise funds		76,701,468

City of Las Cruces

Schedule of Findings and Questioned Costs
June 30, 2023

Section I – Summary of Auditor's Results

Financial Statements

Type of Auditor's report issued:	Unmodified
Internal control over financial reporting: Material Weakness reported?	No
Significant deficiencies reported not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs: Material weaknesses reported?	No
Significant deficiencies reported not considered to be material weaknesses?	None
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

Federal Program	Federal Assistance Listing Number
American Rescue Plan Act	21.027
High Intensity Drug Trafficking Area (HIDTA)	95.001

Dollar threshold used to distinguish Between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	Yes

City of Las Cruces

Schedule of Findings and Questioned Costs
June 30, 2023

Section II – Financial Statement Findings

None noted.

Section III – New Mexico State Audit Rule Section 12-6-5 NMSA 1978 Findings

None noted.

Section IV – Component Unit Financial Statement Findings

2023-001– INTERNAL CONTROLS OVER PROCUREMENT (Significant Deficiency and Other Non-Compliance)

Condition: During our test of controls over procurement we noted the following:

- Change orders for 1 of the 25 samples selected for procurement testing were approved in error by CLC Purchasing Staff, violating the City's procurement policy. The City did not have supporting documentation for change orders.

- Change order for 1 of the 25 samples selected for procurement testing increased contract price from $24,000 to $109,570.07, thus requiring The City of Las Cruces to create an invitation for bids.

Criteria: Per the City's procurement code policy, A change in contract cost which includes base contract amount, contingency, and NMGRT more than 15% change requires approval by City Manager. Las Cruces City Procurement Code Sec. 24-163 states, "When the aggregate sum of contract modifications, change orders, or contract price adjustments exceeds $75,000.00, all subsequent contract modifications, change orders, or contract price adjustments shall be subject to city council approval, except for those contracts that will be or are approved under the contract limitations and change order policy."

Effect: The City is not in compliance with their internal control policies and procedures.

Cause: Lack of management oversight.

Auditor's Recommendation: We recommend that management establish controls necessary to review the City's change orders.

View of Responsible Officials and Planned Corrective Actions: The Purchasing Program has provided re-training to all staff on Procurement Code requirements. Going forward, Purchasing staff will conduct random audits of Purchase Orders to ensure compliance with the Procurement Code. The Purchasing Program will soon fully implement the Contracts modules which limits the amount of spending departments can use on a contract.

Responsible Party: Purchasing Manager

Timeline for Corrective Action: June 30, 2024

City of Las Cruces

Schedule of Findings and Questioned Costs
June 30, 2023

2023-002– INTERNAL CONTROLS OVER CASH (Other non-compliance)

Condition: During our test of controls over cash it was identified that the Treasury department was denied the opportunity to perform a cash count of the component unit South Central Solid Waste Authority.

Criteria: The objective of the cash count is to determine if the City's cash funds are in compliance with the City's Financial Policies and Procedures. South Central Solid Waste Authority is a Component Unit of the City and must comply with the City's policies and procedures.

Effect: There is an increased possibility of misappropriation of cash.

Cause: Lack of oversight by management.

Auditor's Recommendation: We recommend that South Central Solid Waste review the City's policies and procedures.

View of Responsible Officials and Planned Corrective Actions: Effective immediately, South Central Solid Waste Authority will work with the City of Las Cruces Financial Services Department to comply with all Financial Policies and Procedures to include the Cash Handling Policy.

Responsible Party: South Central Solid Waste Authority Director and Interim Deputy Director of Finance

Timeline for Corrective Action: June 30, 2024

Section V – Federal Award Findings and Questioned Costs

None noted.

City of Las Cruces

Schedule of Findings and Questioned Costs
June 30, 2023

Section VI – Prior Year Findings

Prior Year Audit Findings	Current Status
Financial Statement Findings	
NM 2022-001– Internal Control Over Gas Card Usage and Payment (Other non-compliance)	Resolved
NM 2022-002- Internal Control Over Payroll Policies (Significant Deficiency)	Resolved
Federal Award Findings	
None noted in prior audit	

City of Las Cruces

Exit Conference
June 30, 2023

EXIT CONFERENCE

An exit conference was conducted on November 28, 2023, with the following individuals:

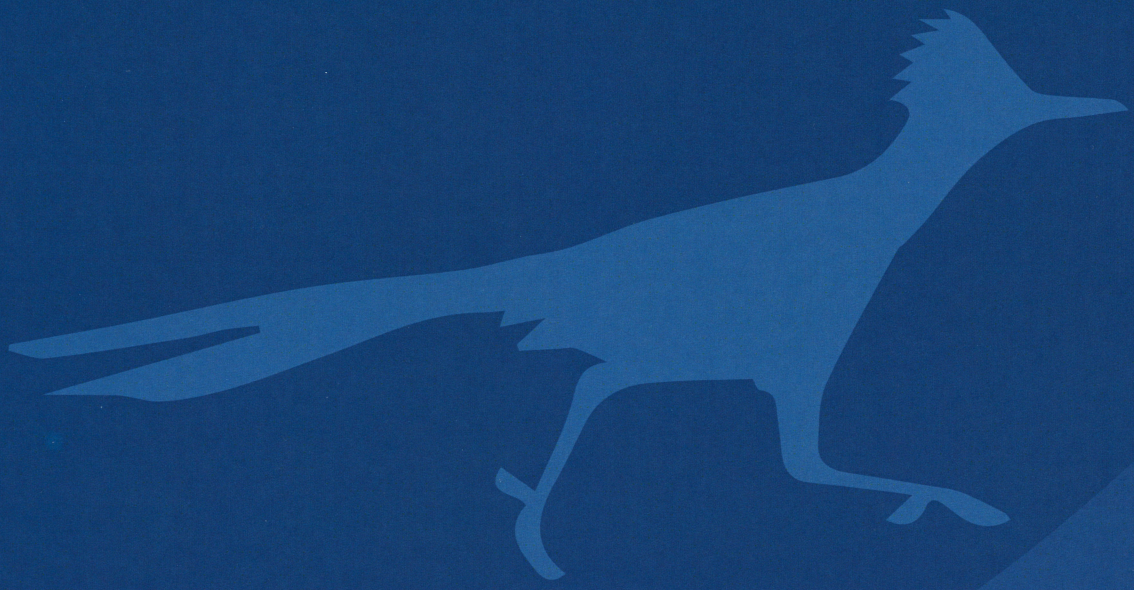
City of Las Cruces

Ken Miyagishima	Mayor
Ifo Pili	City Manager
Ikani Taumoepeau	Assistant City Manager
Sonya Delgado	Assistant City Manager
Barbara Bencomo	Chief Administrative Office
Kassandra Gandara	Mayor Pro Tem
Becki Graham	City Councilor
Becky Corran	City Councilor
Johana Bencomo	City Councilor
Linda Samples	City Attorney
Viola Perea	City Auditor
Jo Richards	HR Director
J.C. Borrego	HR Assistant Director
Melanie Tellez	HR Administrator
Adrienne Widmer	Utilities Director
Domonique Rodriguez	Utilities Assistant Director
Leeann DeMouche	Financial Services Director
Josie Trevino	Comptroller
Erika Jaquez	Treasurer
Maria Sanchez	Accounting Supervisor
Joshua Saffell	Accounting Supervisor

Pattillo, Brown & Hill, LLP

Chris Garner, CPA	Partner

The City's accounting department and independent public accountants jointly prepared the accompanying financial statements. The City is responsible for the financial statement content.



CITY OF LAS CRUCES

(575) 541-2200

www.lascruces.gov

City Council Action and Executive Summary

3058; Council Bill 24-016

Type of Action:
☐ **Resolution**
☒ **Ordinance**
☐ **TIDD Resolution**

District:	☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☒ 6 ☐ N/A		
1st Reading:	January 2, 2024	**Adopted:**	January 16, 2024
Drafter:	Adam Ochoa	**Department:**	Community Development
Program:	Community Planning	**Line of Business:**	Community Planning

Title: **AN ORDINANCE APPROVING A ZONE CHANGE FROM M-1/M-2 (INDUSTRIAL STANDARD) TO C-3 (COMMERCIAL HIGH INTENSITY) FOR A PROPERTY ENCOMPASSING 8.25 + ACRES AND LOCATED AT 4201 DEL REY BOULEVARD. SUBMITTED BY NEW REPUBLIC DESIGN CO., REPRESENTATIVE. (23ZO0500140).**

TYPE OF ACTION: ☐ **Administrative** ☐ **Legislative** ☒ **Quasi-Judicial**

PURPOSE(S) OF ACTION:

Zone change.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

The City Council is required to review and take final action on zone changes per Section 38-10 B. 2. b. and 38-13 A. of the 2001 Zoning Code, as amended. A zoning district is a specifically delineated area where land use regulations uniformly govern the use, placement, spacing, density, bulk, height, and size of buildings and/or land.

The applicant is requesting a zone change from M-1/M-2 (Industrial Standard) to C-3 (Commercial High Intensity) for property approximately 8.25 acres in size and located at 4201 Del Rey Boulevard. The purpose for the proposed zone change is to allow for the redevelopment of the vacant property for a new charter school for grades 9 through 12.

The subject property's existing M-1/M-2 zoning designation does not permit the proposed school. A school is permitted in the proposed C-3 zoning district with multiple conditions, including minimum property size requirements, buffering requirements, and roadway designation requirements. The subject property meets all required conditions of a C-3 zoning district. The subject property is immediately surrounded by vacant/undeveloped commercial and industrial zoned properties. There are some developed industrial and commercial properties further north of the subject property and a mixture of single-family and multi-family residential uses on the east side of Del Rey Boulevard. There is also an existing preschool/daycare further south along Del Rey Boulevard. Given the large mixture of development patterns in the area, there should be no adverse impact to the surrounding neighborhood in terms of character and compatibility.

The property is located in a suburban neighborhood place type as shown on the Future Development Map in the Elevate Las Cruces Comprehensive Plan. Suburban neighborhoods are intended to provide for low-to-moderate density residential land uses intermixed with areas of commercial development. Predominant land uses include single-family and multi-family residential development, retail and office uses, and other ancillary institutional and public uses such as schools, parks, and places of worship. Following the description of the

suburban neighborhood place type and the related land use goals and policies, the proposed zone change is supported by the Elevate Las Cruces Comprehensive Plan.

On November 28, 2023, the case was heard by the Planning and Zoning Commission at their regular meeting. The zone change request had no opposition from area property owners. Staff did receive one phone call supporting the proposed zone change. The Planning and Zoning Commission voted 4-0-0 (one Commissioner vacancy, one Commissioner absent) to recommend approval for the proposed zone change. The zone change was approved on the consent agenda.

SUPPORT INFORMATION:

Exhibit "A" - Site Plan
Exhibit "B" - Findings
Attachment "A" - 4201 Del Rey Staff Report
Attachment "B" - 11-28-23 PNZ Minutes

PLAN(S):

Elevate Las Cruces

COMMITTEE/BOARD REVIEW:

P&Z

DOES THIS AMEND THE BUDGET?:

☐ Yes
☒ No

Does this action amend the Capital Improvement Plan (CIP)?

☐ Yes
☒ No

Does this action align with Elevate Las Cruces?

☒ Yes
☐ No

OPTIONS / ALTERNATIVES:

1. Vote "Yes"; this will approve the Ordinance and affirm the P&Z recommendation for approval. The subject property located at 4201 Del Rey Boulevard will be rezoned from M-1/M-2 (Industrial Standard) to C-3 (Commercial High Intensity).
2. Vote "No"; this will deny the Ordinance and will reject the recommendation made by P&Z. The current M-1/M-2 (Industrial Standard) zoning designation will remain, and the proposed school will not be permitted.
3. Vote to "Amend"; this could allow the City Council to modify the Ordinance by adding conditions as deemed appropriate.
4. Vote to "Table"; this could allow the City Council to table/postpone the Ordinance and direct staff accordingly.

ORDINANCE 3058; COUNCIL BILL 24-016

AN ORDINANCE APPROVING A ZONE CHANGE FROM M-1/M-2 (INDUSTRIAL STANDARD) TO C-3 (COMMERCIAL HIGH INTENSITY) FOR A PROPERTY ENCOMPASSING 8.25 + ACRES AND LOCATED AT 4201 DEL REY BOULEVARD. SUBMITTED BY NEW REPUBLIC DESIGN CO., REPRESENTATIVE. (23ZO0500140).

The City Council is informed that:

WHEREAS, New Republic Design Co., representative, has submitted a request for a zone change from M-1/M-2 (Industrial Standard) to C-3 (Commercial High Intensity); and

WHEREAS, the subject property is approximately 8.25 acres in size, and the proposed zone change will allow for the redevelopment of the vacant commercial property for a new school; and

WHEREAS, the proposed C-3 (Commercial High Intensity) zone is consistent with the Suburban Neighborhood Place Type per the Elevate Las Cruces Comprehensive Plan and is supported by various goals and policies contained therein; and

WHEREAS, the proposed zone change meets the purpose and intent of the 2001 Las Cruces Zoning Code, as amended; and

WHEREAS, the Planning and Zoning Commission, after conducting a public hearing on November 28, 2023, recommended that the zone change request be approved by a vote of 4-0-0 (one Commissioner vacancy, one Commissioner absent).

NOW, THEREFORE, Be it Ordained by the Governing Body of the City of Las Cruces:

(I)

THAT the land as reflected in Exhibit "A", attached hereto and made part of this Ordinance, is hereby zoned C-3 (Commercial High Intensity).

(II)

THAT the zoning is based on the findings contained in Exhibit "B", attached hereto and made part of this Ordinance.

(III)

THAT the zoning of said property be shown accordingly on the City Zoning Atlas.

(IV)

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

DONE AND APPROVED this day of

APPROVED

_____

ATTEST:

_____

Moved by:

Seconded by:

AYES

NAYS

EXHIBIT "A"

SITE PLAN

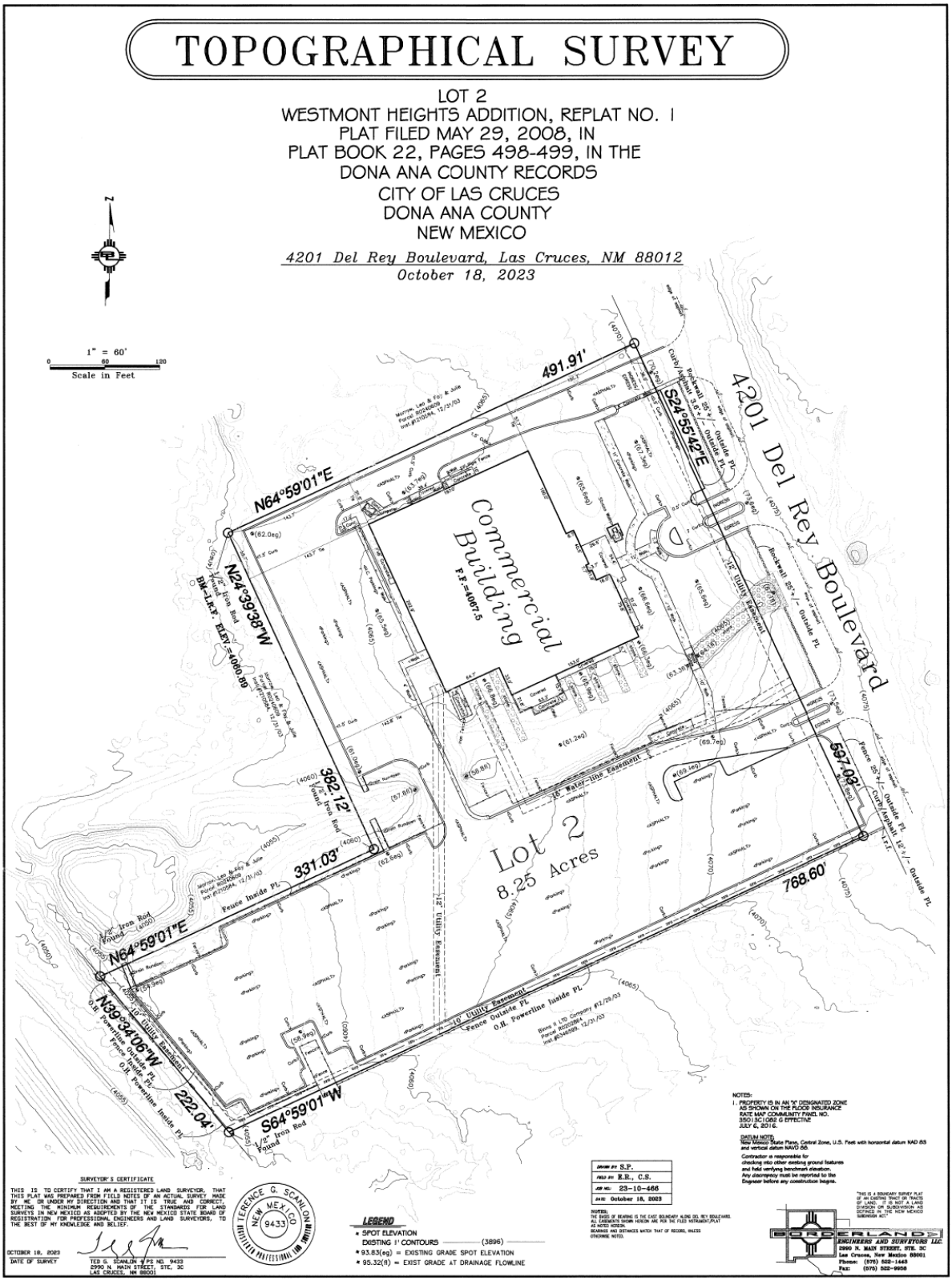


EXHIBIT “B”

FINDINGS:

1. The proposed zone change will allow for the innovative redevelopment of the vacant commercial property (2001 Zoning Code, Section 38-2 B & K).
2. The proposed zone change will help conserve the value of the existing vacant commercial building and land (2001 Zoning Code, Section 38-2 N).
3. The subject property is located on a principal arterial roadway, Del Rey Boulevard, where schools (K-12) are conditionally required to be located (2001 Zoning Code, Section 38-53).
4. The proposed zone change request is supported by the Elevate Las Cruces Comprehensive Plan and meets the purpose and intent of the 2001 Zoning Code (2001 Zoning Code, Section 38-2).

CITY OF LAS CRUCES

ATTACHMENT "A"

ZONING

Planning & Zoning Commission 11/28/2023

CASE 23ZO0500140: Zone Change

STAFF CONTACT:	Adam Ochoa, (575) 528-3204, aochoa@las-cruces.org
OWNER:	B.H. 4201 Del Rey, LLC
REPRESENTATIVE:	New Republic Design Co.
DISTRICT:	District #5
SITE ADDRESS:	4201 Del Rey Boulevard
EXISTING ZONING:	M-1/M-2 (Industrial Standard)
REQUEST:	Rezone to C-3 (Commercial High Intensity)
CONCURRENT APPLICATIONS:	N/A
RECOMMENDATION:	Approval

SUMMARY OF REQUEST CASE 23ZO0500140:
The applicant is requesting a zone change from M-1/M-2 (Industrial Standard) to C-3 (Commercial High Intensity) for a property encompassing 8.25 ± acres and located at 4201 Del Rey Boulevard.

SUMMARY OF RECOMMENDATION:
Staff is recommending **Approval** based on the findings listed below:

- The proposed zone change will allow for the innovative redevelopment of the vacant commercial property (2001 Zoning Code, Section 38-2 B & K).
- The proposed zone change will help conserve the value of the existing vacant commercial building and land (2001 Zoning Code, Section 38-2 N).
- The subject property is located on a principal arterial roadway, Del Rey Boulevard, where schools (K-12) are conditionally required to be located (2001 Zoning Code, Section 38-53).
- The proposed zone change request is supported by the Elevate Las Cruces Comprehensive Plan and meets the purpose and intent of the 2001 Zoning Code (2001 Zoning Code, Section 38-2).

PROPOSAL AND LAND USE HISTORY

DETAILED DESCRIPTION:

The applicant is seeking a zone change for the subject property located at 4201 Del Rey Boulevard for the purpose of redeveloping the existing vacant commercial property for a new school for grades 9 through 12. A school is permitted in the C-3 zoning district with multiple conditions, including minimum property size requirements, buffering requirements, and roadway designation requirements. The subject property meets all required conditions.

LAND USE HISTORY:

The subject property is part of the Westmont Heights Addition Replat No. 1 that was filed on May 29, 2008. The existing M-1/M-2 zoning designation was placed on the subject property by Ordinance 440 in June of 1982 and development took place in 1983

ZONING DECISION CRITERIA AND POLICIES

POLICY	DOES IT COMPLY?
Neighborhood Character and Compatibility	Yes
Elevate Las Cruces Comprehensive Plan	Yes
Mesilla Valley MPO Thoroughfare Plan	Yes
Purpose and Intent of the Code: Section 38-2	Yes
Criteria for Decisions: Section 2-382	Yes
New Mexico Case Law	Yes

NEIGHBORHOOD CHARACTER AND COMPATIBILITY:

The subject property is immediately surrounded by vacant/undeveloped commercial and industrial zoned properties. There are some developed industrial and commercial properties further north and a mixture of single-family and multi-family on the east side of Del Rey Boulevard. There is an existing preschool/daycare further south along Del Rey Boulevard. Given the large mixture of development patterns in the area, there should be no adverse impact to the surrounding neighborhood in terms of character and compatibility.

COMPLIANCE WITH ELEVATE LAS CRUCES COMPREHENSIVE PLAN:

- Goal CE-3 - Centers and corridors: Support community growth through concentrated development at activity centers and along key corridor.
  - Policy CE-3.1: Promote the development of mixed-use centers to support surrounding neighborhoods and serve as focal points for community life.
  - Policy CE-3.2: Allow for a mix of development type and intensity along major throughfares that reflect surrounding urban, suburban, and rural contexts.
- Goal CE-4 – Complete neighborhoods: Develop mixed-use neighborhoods that incorporate a wide range of recreational, commercial, employment, and civic uses.
  - Policy CE-4.4: Integrate parks, schools, and other civic space into neighborhoods.

- Goal CP-6 – Community Schools: Utilize schools as an integral component of neighborhood development and community life.
  - Policy CP-6.2: Promote the use of schools as the foundation for neighborhood development.

The property is located on a suburban place type overlay as shown on the Future Development Map in the Elevate Las Cruces Comprehensive Plan. Suburban neighborhoods are intended to provide for low-to-moderate density residential land uses intermixed with areas of commercial development. Predominant land uses include single-family and multi-family development, retail and office uses, and other ancillary institutional and public uses such as schools, parks, and places of worship. Following the description of the suburban place type and the goals and policies listed above, the proposed zone change is supported by the Elevate Las Cruces Comprehensive Plan.

COMPLIANCE WITH MPO THOROUGHFARE PLAN:
Del Rey Boulevard is designated as a principal arterial roadway by the Mesilla Valley Metropolitan Planning Organization (MPO) and the Elevate Las Cruces Comprehensive Plan. Commercial zoning and institutional land uses, such as what is being proposed for the subject property, are encouraged along these designated thoroughfares due to the capacity of the roadways and their ability to provide support these types of land uses and zoning designations.

CONSISTENCY WITH PURPOSE AND INTENT OF THE ZONING ORDINANCE:
Per Section 38-2: The intent of the Zoning Code is to encourage the most appropriate use of land and to promote the health, safety, and general welfare of the community for the purpose of improving each citizen's quality of life.
The regulations relevant to the proposed zone change include:

A. Ensure that all development is in accordance with this Code and the Elevate Las Cruces Comprehensive Plan and its elements.
B. Encourage innovations in land development and redevelopment.
C. Give reasonable consideration to the character of each zoning district and its peculiar suitability for particular uses.
H. Encourage the conservation of energy in the use of structures, buildings, and land.
J. Encourage development of vacant properties within established areas.
L. Ensure that development proposals are sensitive to the character of existing neighborhoods.
M. Foster a more rational relationship between different land uses for the mutual benefit of all.
N. Conserve the value of buildings and land.

Staff has determined that the proposed zone change would not adversely impact the surrounding area and would be in harmony with Section 38-2 of the 2001 Zoning Code.

CRITERIA FOR DECISIONS:
Per Section 2-382 of the Las Cruces Municipal Code, the Planning and Zoning Commission shall determine the following:

The Planning and Zoning Commission shall review the comprehensive plan, and other applicable plans and codes and determine whether the request will:

- Impairment of adequate supply of light and air to adjacent property;
- Unreasonable increase in potential traffic;
- Increase the danger of fire or endanger the public safety;
- Determent of orderly and phased growth;
- Impairment of the public health, safety or general welfare of the city;
- Establishment of a spot zone; or the
- Contradiction of the purpose and intent of the zoning code, sign code, design standards and other companion codes.

Based on reviews of applicable codes and policies, City Staff did not identify any issues associated with the proposed zone change, nor did staff identify any public health, safety, or welfare issues with the proposed zone change. The proposed land use should not unreasonably contradict the purpose and intent of the Code.

NEW MEXICO CASE LAW:

1. There was an error when the existing zoning map pattern was created; or
2. Changed neighborhood or community conditions justify the change; or
3. A different use category is more advantageous to the community, as articulated in the Comprehensive Plan or other applicable City master plan(s), even though criterion (1) or (2) above do not apply because;
    a. there is a public need for a change of the kind in question, and
    b. that need will be best served by changing the classification of the particular piece of property in question as compared with other available property.

The extended area has a variety of land uses including single-family, multi-family, institutional, industrial, and commercial which are compatible with the proposed use being requested by the applicant and will further assist in making this a more complete neighborhood.

DEVELOPMENT STANDARDS

SITE COMPLIANCE FOR USES UNDER CURRENT ZONING:

The subject property is zoned M-1/M-2 and approximately 8.25 acres in size. The existing zoning designation allows for a variety of office, commercial and industrial land uses. The property is currently a developed vacant commercial property.

SITE SUITABILITY FOR USES UNDER PROPOSED ZONING:

The proposed zone change will allow the property owner to utilize the developed vacant parcel for a proposed new school. The subject property lends itself nicely for the proposed new use and redevelopment.

ADEQUACY OF PUBLIC FACILITIES AND SERVICES:

City water, gas and sewer are currently available for the subject property and will not be negatively impacted by the zone change request. Del Rey Boulevard provides adequate paved access to the property. The redevelopment of this lot will require the installation of sidewalks for the entire frontage of the subject property along Del Rey Boulevard reducing the sidewalk gap in the area.

STAFF AND PUBLIC COMMENTS

PUBLIC NOTIFICATION AND INPUT:

Notification letters were mailed to property owners within 500 feet of the subject property. Staff has received no public input for the proposed zone change request.

STAFF COMMENTS:

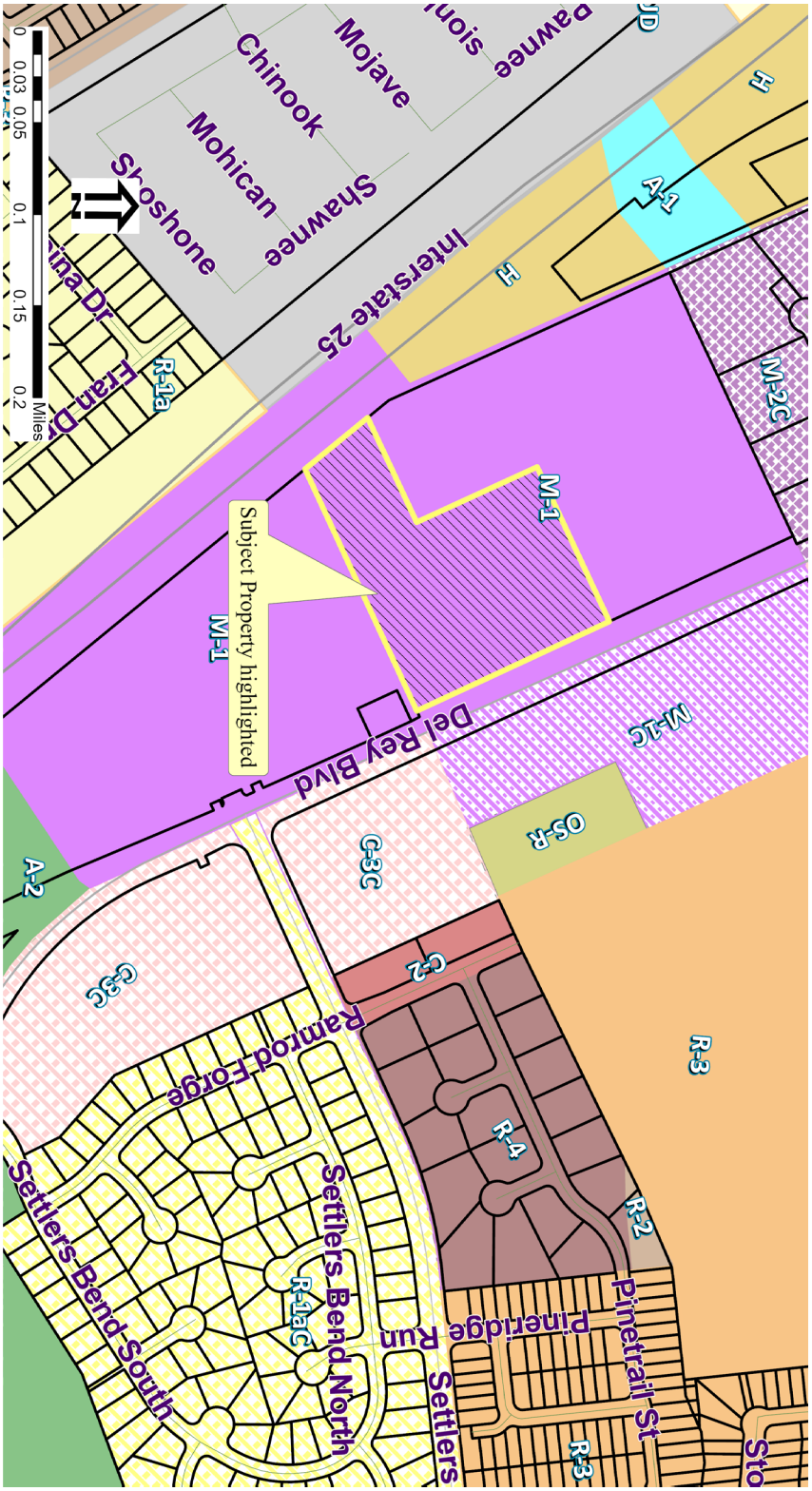
No reviewing department had any negative comments and there have been no objections to the proposed rezoning.

ATTACHMENTS:

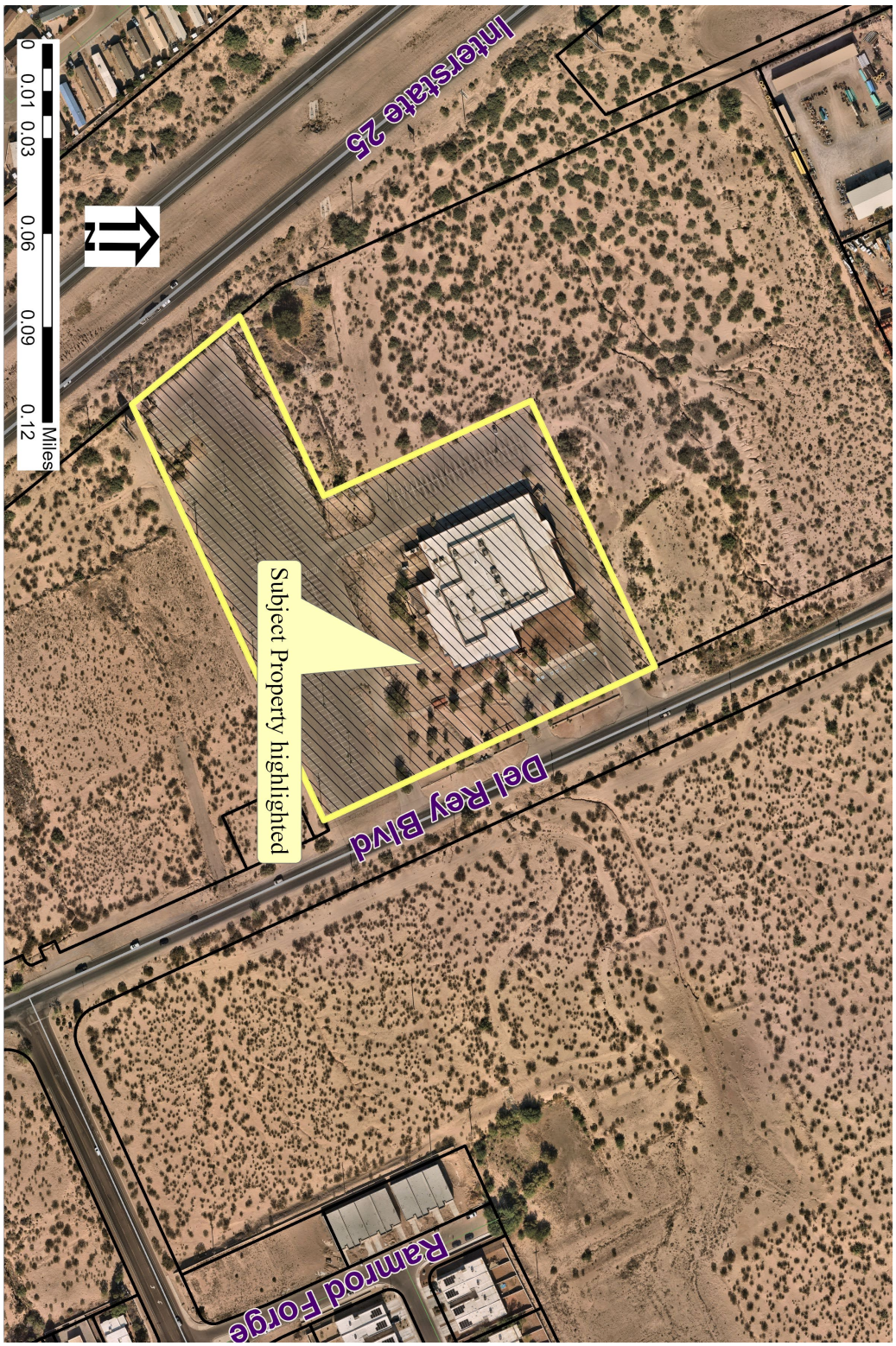
1. Zoning Map
2. Aerial Map
3. Site Plan/Survey
4. Department Review Comments

ATTACHMENT 1

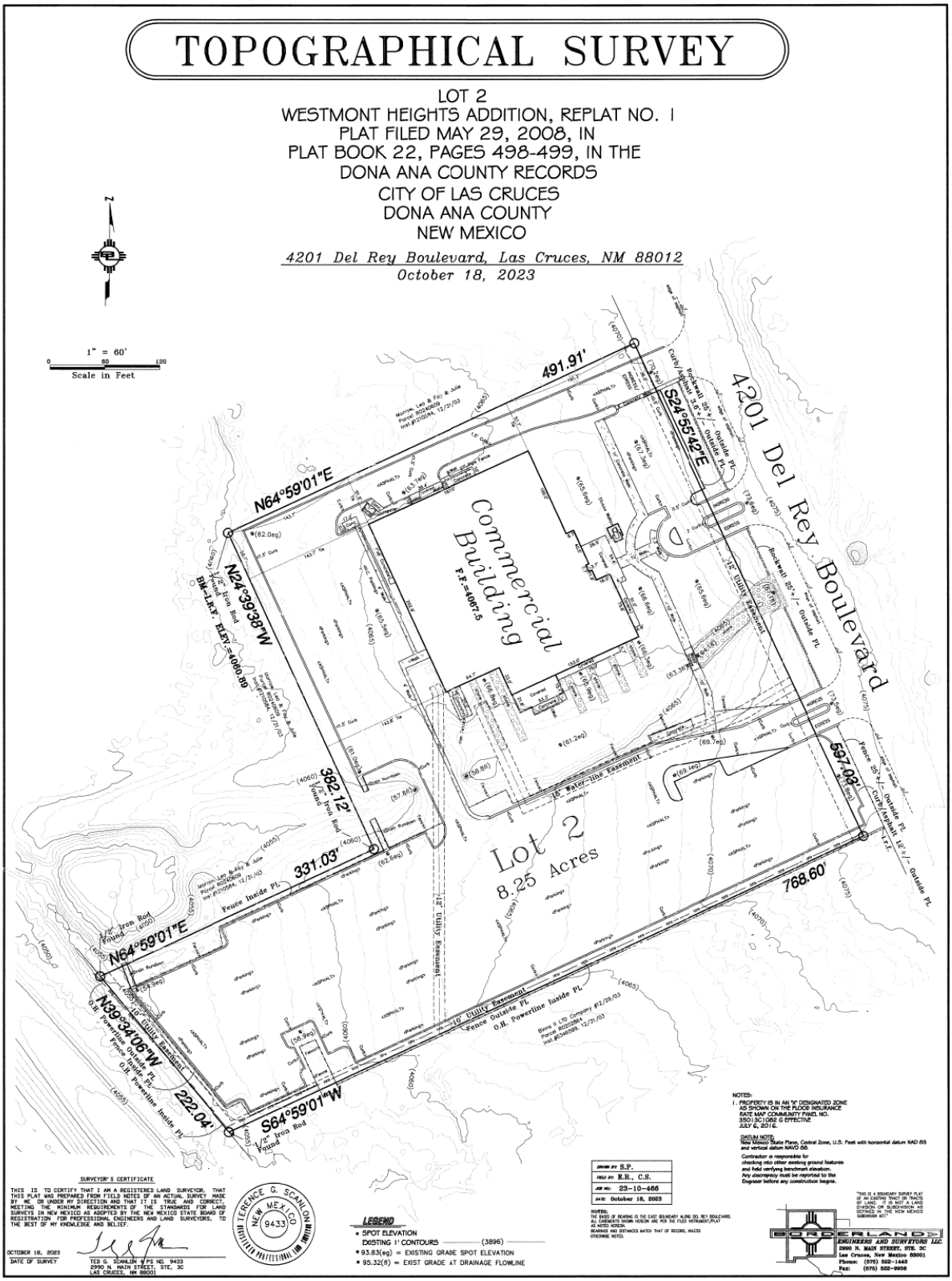
Zoning Map

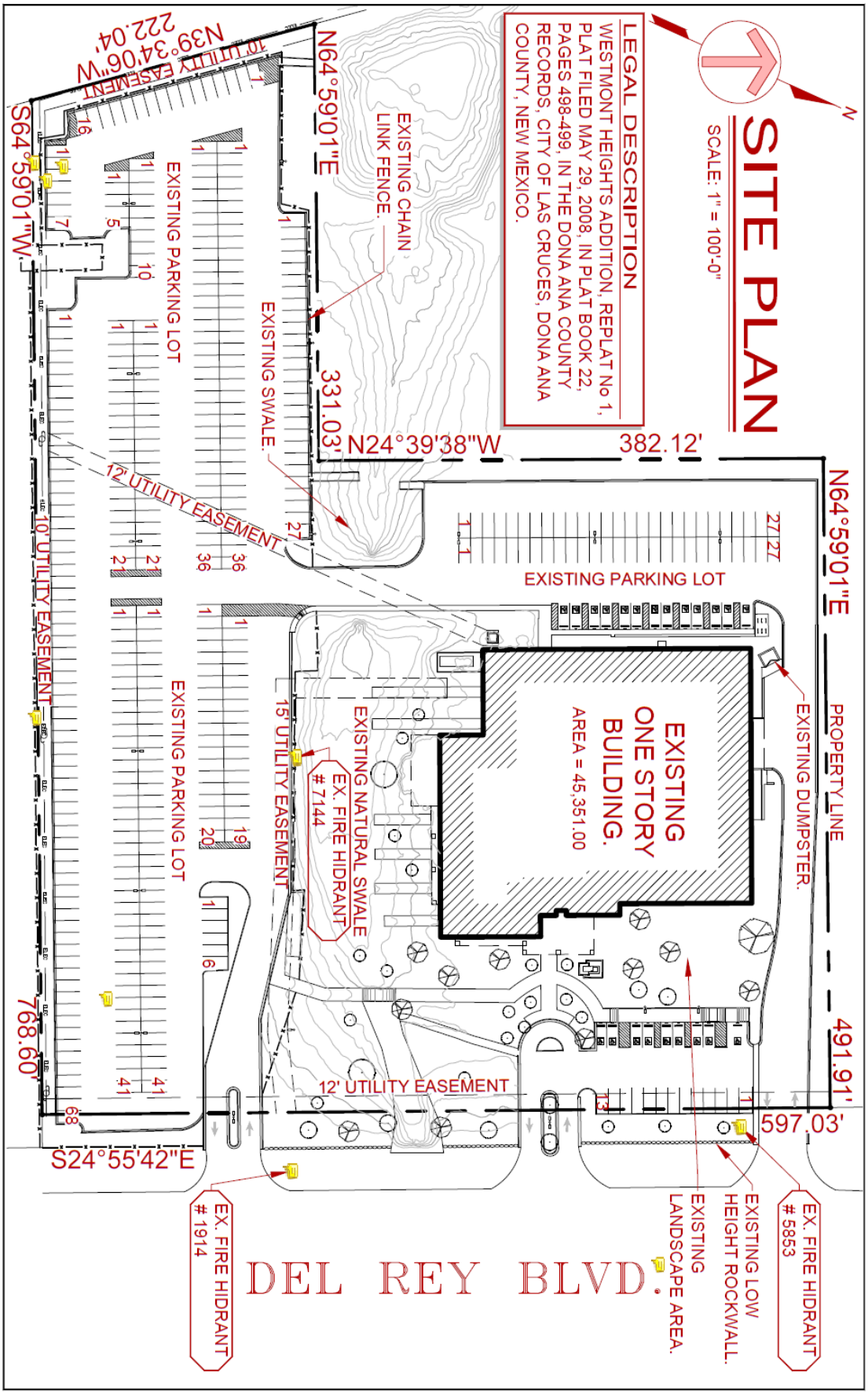


ATTACHMENT 2
Aerial Map



ATTACHMENT 3
Site Plan/Survey




SITE PLAN
SCALE: 1" = 100'-0"
LEGAL DESCRIPTION
WESTMONT HEIGHTS ADDITION, REPLAT No 1, PLAT FILED MAY 29, 2008, IN PLAT BOOK 22, PAGES 498-499, IN THE DONA ANA COUNTY RECORDS, CITY OF LAS CRUCES, DONA ANA COUNTY, NEW MEXICO.
N
N64°59'01"E
N24°39'38"W
382.12'
331.03'
491.91'
597.03'
768.60'
S24°55'42"E
S64°59'01"W
N39°34'06"W
222.04'
10' UTILITY EASEMENT
EXISTING CHAIN LINK FENCE.
EXISTING SWALE.
EXISTING PARKING LOT
EXISTING PARKING LOT
EXISTING PARKING LOT
EXISTING PARKING LOT
12' UTILITY EASEMENT
10' UTILITY EASEMENT
15' UTILITY EASEMENT
12' UTILITY EASEMENT
EXISTING ONE STORY BUILDING.
AREA = 45,351.00
EXISTING NATURAL SWALE
EX. FIRE HIDRANT # 7144
EXISTING DUMPSTER.
PROPERTY LINE
EXISTING LOW HEIGHT ROCKWALL.
EXISTING LANDSCAPE AREA.
EX. FIRE HIDRANT # 5853
EX. FIRE HIDRANT # 1914
DEL REY BLVD.

ATTACHMENT 4
Department Review Comments

Department: Planning

Status: Approved with Contingencies – Per Section 26.103 of the Las Cruces Municipal Code, sidewalks will be required to be installed for the existing development, or an engineering variance will need to be submitted by your engineer, reviewed, and approved by the Public Works Department.

Department: Traffic Engineering

Status: Approved with Contingencies – Per Section 26.103 of the Las Cruces Municipal Code, sidewalks will be required to be installed for the existing development, or an engineering variance will need to be submitted by your engineer, reviewed, and approved by the Public Works Department.

Department: Engineering

Status: Not required

Department: Utility Engineering

STATUS: Approved

Department: Fire

Status: Approved

Department: Parks and Recreation

Status: Approved

Department: City MPO

Status: Not required

Department: Flood

Status: Approved

CITY OF LAS CRUCES

PLANNING AND ZONING COMMISSION
FOR THE
CITY OF LAS CRUCES
City Council Chambers
November 28, 2023 at 6:00 p.m.

BOARD MEMBERS PRESENT:

Scott Kaiser, Chair
Enrico Smith, Vice-Chair
James Bennett, Secretary
Connor Murray, Member

BOARD MEMBERS ABSENT:

Joaquin Acosta, Member
Vanessa Porter, Member

STAFF PRESENT:

Larry Nichols, Director Community Development Department
David Weir, Deputy Director Community Planning
Adam Ochoa, Senior Planner/Building Inspection Supervisor
Sara Gonzales, Senior Planner
Vincent Banegas, Interim Planner
Kyle Metzger, Planning Technician Senior
Mark Dubbin, Fire Department
John Castillo, Planner
Mark Miller, Planner
Christina Abeyta-Corella, Planner
Jocelyn Garrison, City Attorney
Adrian Guzman, Communications
Becky Baum, Recording Secretary, RC Creations, LLC

1. CALL TO ORDER (6:00)

Kaiser: Good evening, ladies and gentlemen. Welcome to the November 28th City of Las Cruces Planning and Zoning Commission meeting. It is 6:00 p.m. We will go ahead and call this meeting to order. If folks could please take their seat, we would appreciate that so we can get underway here. We're going to do things slightly differently on the consent agenda so bear with me as I explain that when we get there.

2. CONFLICT OF INTEREST

Kaiser: But in the meantime, do we have any conflict of interest tonight? All right.

3. APPROVAL OF MINUTES – October 24, 2023

Kaiser: Are there any comments on the October meeting minutes? Looking for a motion to approve.

Bennett: I make a motion to approve the previous meeting's minutes.

Smith: I second.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

4. POSTPONEMENTS

Kaiser: Okay. And I believe, staff, we have one postponement this evening?

Ochoa: Yes, Mr. Chair. The case we are looking to postpone is case number 9.3, Case # 23ZO0500120, a proposed zone change from R-3 to C-1 for a property located at 541 South Campo. So we're looking to do a date specific postponement to the December 19th Planning and Zoning Commission meeting, sir.

Kaiser: Very good. Can I get a motion to postpone Item 9.3 to December 19th?

Bennett: I make a motion to postpone Item 9.3 to December 19th.

Murray: I second.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

5. ACCEPTANCE OF THE AGENDA

Kaiser: Okay. With that item postponed looking for a motion to accept tonight's agenda.

Bennett: I make a motion to accept tonight's agenda.

Smith: I second.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

6. PUBLIC PARTICIPATION

Kaiser: Okay. We're going to go to public participation. Is there anybody in the audience tonight that wishes to speak on something that is not on tonight's agenda? Yes, ma'am. And before you begin may you state your name for the record? And swear you in.

Lewis: I will. Good evening. My name is Irene Oliver Lewis and I live on Kansas Avenue, Lot 45 of the original Las Cruces townsite plat of 1849 or what is now known as the 2005 South Mesquite Overlay for issues of planning and zoning. My sister, Sylvia Camuñez and I are the third generation living in the original adobes built in 1906 on Kansas. Sylvia was one of the riders of the South Mesquite Overlay and past president of Las Esperanzas, the neighborhood preservation association.

Historic preservation and cultural significant is in our DNA. I speak to you tonight because my perception as well as my neighbors is that the Community Development Department and staff approach historic preservation as an obstacle, a nuance for business development and housing, and resort to demolition or neglect of historic property, traditions, character, or quality of life.

The P&Z is one of the most important commissions in city government, as you have to recommend zoning changes and have to balance the attraction and the retention of small businesses while maintaining the needs of the existing neighborhoods in traffic flow, in health, in safety, and the general quality of life for the residents to maintain their architectural character and their neighborhood.

For the Mesquite Street historic neighborhood, the P&Z has to acknowledge the downtown development code as well as Elevate Las Cruces and how they complement the South Mesquite Overlay District. Therefore, I invite the P&Z to request from the Community Development staff while adhering to all the number of established ordinances and codes that they give priority to the established cultural, historic, and architectural significance of our one and only original townsite.

It appears that the South Mesquite Overlay ordinance is given low priority on zoning changes from City staff. We have a Historic Preservation Commission and they are up to date on necessary cultural and architectural needs. Perhaps the P&Z and the Historic Preservation Commission can have a more cooperative relationship to issue the significance of our shared cultural historic neighborhoods. Muy gracias.

Kaiser: Thank you very much. We appreciate that perspective. Is there anybody else in the audience tonight that wishes to speak on an item that is not on tonight's agenda? Okay. Seeing none. I will close public participation.

7. CONSENT AGENDA

Kaiser: And we are going to move into the consent agenda where we're going to do things a little bit different this evening given that there are so many items on the Consent Agenda tonight. There's five in fact. What you see somewhere above me are the items that are on the Consent Agenda tonight. We have 7.1 through 7.5.

I will first ask our Commission if anybody wishes to pull any item for discussion? All right. Seeing none. It's my understanding that there might be some folks in tonight's audience who would like a discussion. So I'm going to go one at a time and I'm just going to ask for a raise of hands for those of you who wish to have a discussion.

So for Item 7.1 raise of hands. Okay, I see two. Item 7.2. I see no hands. Item 7.3. I see no hands. Item 7.4. Okay. I see several hands. And Item 7.5. All right. So 7.1, 7.4 and 7.5. So I request that we make motions to pull those three items. Can we do them as a group? We can do them as a group. So if I can get a motion to …

Bennett: I make a motion to remove 7.1, 7.4, and 7.5 from the consent agenda.

Smith: I second.

Kaiser: Just to clarify, we're not moving it from discussion. We're just moving it from the consent agenda so we can approve everything else and then we'll come back to those.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

Kaiser: All right. So that leaves Items 7.2 and 7.3 on the consent agenda. So looking for a motion to approve the consent agenda.

Bennett: I make a motion to approve the consent agenda.

Smith: I second.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

8. OLD BUSINESS

9. NEW BUSINESS

7.1 Case # 23CS0500113: A request to approve a non-administrative replat known as Majestic Hills Subdivision No. 1 Replat No. 4. The proposed subdivision encompasses 1.9754 ± acres in size, zoned R-3 (Multi-Dwelling Medium Density) and located at 2969 Claude Dove Drive. The subdivision proposes to subdivide one existing lot and a portion of another existing lot into two new lots that are 0.443 ± and 1.531 ± acres in size. Submitted by Bohannan Huston, representative. Council District 2.

Kaiser: Okay. Now, we will go into the discussion on Item 7.1.

Gonzales: Sara Gonzales with Community Development. This is a proposed Subdivision Replat known as Majestic Hills Subdivision No. 1 Replat No. 4. The property is located at 2969 Claude Dove Drive. It is currently 1.974 acres in size. It is zoned R-3 which is our Multi-Dwelling Medium Density and currently has an assisted living facility as well as a preschool childcare center on the property.

3059; Council Bill 24-017

City Council Action and Executive Summary

Type of Action:
☐ **Resolution**
☒ **Ordinance**
☐ **TIDD Resolution**

District:	☐ **1** ☒ **2** ☐ **3** ☐ **4** ☐ **5** ☐ **6** ☐ **N/A**		
1st Reading:	January 16, 2024	**Adopted:**	February 5, 2024
Drafter:	Vince Banegas	**Department:**	Community Development
Program:	Community Planning	**Line of Business:**	Community Planning

Title: **AN ORDINANCE APPROVING ZONE CHANGES FOR LAND WITHIN THE HEATHER HILLS MASTER PLAN BOUNDARY LOCATED AT 5150 STERN DRIVE. SUBMITTED BY ZACHARY LIBBIN, LIBBIN UNDERWOOD ENGINEERING AND SURVEYING.**

TYPE OF ACTION: ☐ **Administrative** ☐ **Legislative** ☒ **Quasi-Judicial**

PURPOSE(S) OF ACTION:
Zone Change.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:
The City Council is required to review and take final action on zone changes per Section 38-10.B.2.b. and 38-13.A. of the 2001 Las Cruces Zoning Code, as amended. A zoning district is a specifically delineated area where land use regulation uniformly governs the use, placement, spacing, density, bulk, height, and size of buildings and/or land.

The applicant is requesting these changes pursuant to a recently approved major master plan amendment approved by the Las Cruces Planning and Zoning Commission (Attachment "A"). This amendment formally updated the subject master plan boundary following incorporation of land into a separate master plan called University Meadows. The amendment also adds 0.35 acres to the Heather Hills master plan boundary, converts land use designations from quasi-institutional to single-family medium-density residential and a small amount of land from right-of-way/ROW to drainage and single-family medium-density residential. These changes ultimately afford the developer an opportunity to develop a proposed ± 80 residential lots. The proposed zone changes pursuant to Exhibit "A" affect these master plan changes.

The proposed zone changes are consistent with Elevate Las Cruces Comprehensive Plan and several goals, policies, and actions contained therein. Policy supporting the request speaks in part to encouraging use/reuse of vacant/under-utilized property, balanced growth, encouraging a variety of housing types, lot sizes, and density ranges, and establishing compatibility between new and existing development. The subject property is within the Suburban Neighborhood place type and is characterized as providing low-to-moderate density residential land uses intermixed with areas of commercial development. The amended and approved master plan and the pending zone changes of this ordinance meet the intent of the Suburban Neighborhood place type.

On November 28, 2023, this case was heard by the Planning and Zoning Commission (P&Z) at their regular meeting and received a recommendation for approval by a vote of 4-0-0 (2 Commissioners absent, 1 seat vacant). There was no input received prior to the meeting or during the case discussion.

SUPPORT INFORMATION:
EXHIBIT "A" - Vicinity/Zoning Map
EXHIBIT "B" - Findings
ATTACHMENT "A" - Approved Master Plan
ATTACHMENT "B" - Staff Report
ATTACHMENT "C" - Unapproved 11.28.2023 P&Z Minutes

PLAN(S):
Elevate Las Cruces

COMMITTEE/BOARD REVIEW:
P&Z

DOES THIS AMEND THE BUDGET?:
☐ Yes
☒ No

Does this action amend the Capital Improvement Plan (CIP)?
☐ Yes
☒ No

Does this action align with Elevate Las Cruces?
☒ Yes
☐ No

OPTIONS / ALTERNATIVES:
1. Vote "Yes"; this will approve the Ordinance and affirm the P&Z recommendation for approval of the proposed zone changes. The subject property located at 5150 Stern Drive will be rezoned in accordance to Exhibit "A".
2. Vote "No"; this will deny the Ordinance and will reject the recommendation made by P&Z. The current zoning will remain in place and be inconsistent with the amended master plan approved by P&Z.
3. Vote to "Amend"; this could allow the City Council to modify the Ordinance by adding conditions as deemed appropriate.
4. Vote to "Table"; this could allow the City Council to table/postpone the Ordinance and direct staff accordingly.

ORDINANCE 3059; COUNCIL BILL 24-017

AN ORDINANCE APPROVING ZONE CHANGES FOR LAND WITHIN THE HEATHER HILLS MASTER PLAN BOUNDARY LOCATED AT 5150 STERN DRIVE. SUBMITTED BY ZACHARY LIBBIN, LIBBIN UNDERWOOD ENGINEERING AND SURVEYING.

The City Council is informed that:

WHEREAS, Zachary Libbin, Libbin Underwood Engineering and Surveying, on behalf of the property owner has submitted a request for multiple zone changes pursuant to Exhibit "A"; and

WHEREAS, the size of the affected property is approximately 23.23 acres; and

WHEREAS, the zone changes are required to align with and implement the recently approved major amendment to the Heather Hills Master Plan and facilitate the development vision the owners have put forth; and

WHEREAS, the proposed zone changes are consistent with the Suburban Neighborhood place type per the Elevate Las Cruces Comprehensive Plan and are supported by various goals, policies, and actions therein; and

WHEREAS, the proposed changes meet the purpose and intent of the 2001 Las Cruces Zoning Code, as amended; and

WHEREAS, the Planning and Zoning Commission, at their regular public hearing on November 28, 2023, recommended that the zone change requests be approved by a vote of 4-0-0 (2 Commissioners absent, 1 seat vacant).

NOW, THEREFORE, Be it Ordained by the Governing Body of the City of Las Cruces:

(I)

THAT the land as reflected in Exhibit "A", attached hereto and made part of this Ordinance, is hereby zoned as stipulated in said exhibit.

(II)

THAT the zoning is based on the findings contained in Exhibit "B", attached hereto and made part of this Ordinance.

(III)

THAT the zoning of said property be shown accordingly on the City Zoning Atlas.

(IV)

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

DONE AND APPROVED this day of

APPROVED

_____

ATTEST:

_____

Moved by:

Seconded by:

AYES

NAYS

EXHIBIT "A" - Vicinity/Zoning Map

ZONE MAP

HEATHER HILLS

BEING A 12.636± ACRE TRACT CONSISTING OF LOT 1 AND PART OF LOT 2-2A OF UNIVERSITY MEADOWS SUBDIVISION & LOT 2 OF MVCS SUMMARY SUBDIVISION No. 1
SITUATED IN PROJECTED SECTIONS 33 & 34, T23S, R2E, USRS; WITHIN THE CITY OF LAS CRUCES, DOÑA ANA COUNTY, NM
SCALE: 1"=100' NOVEMBER 7, 2023

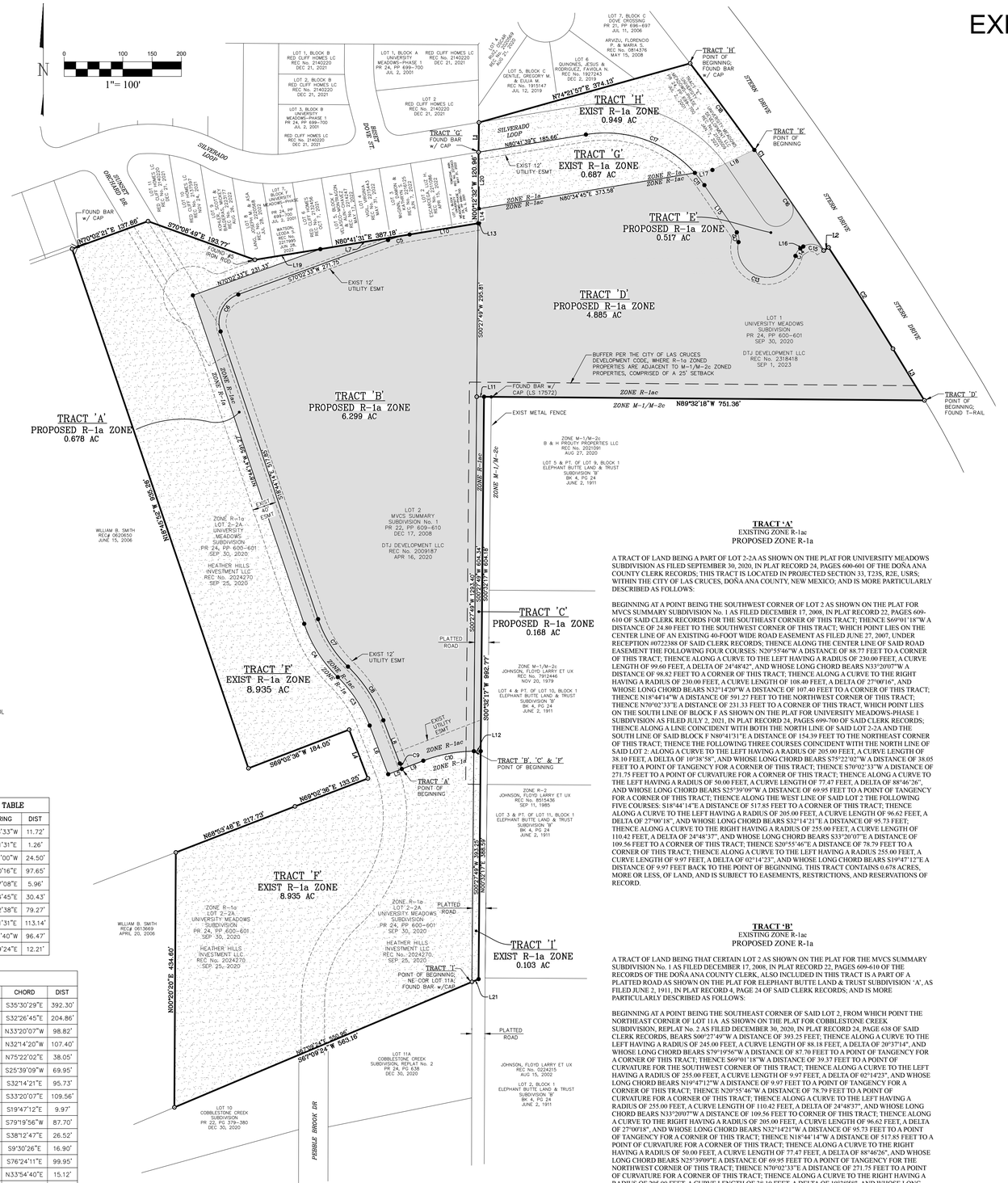
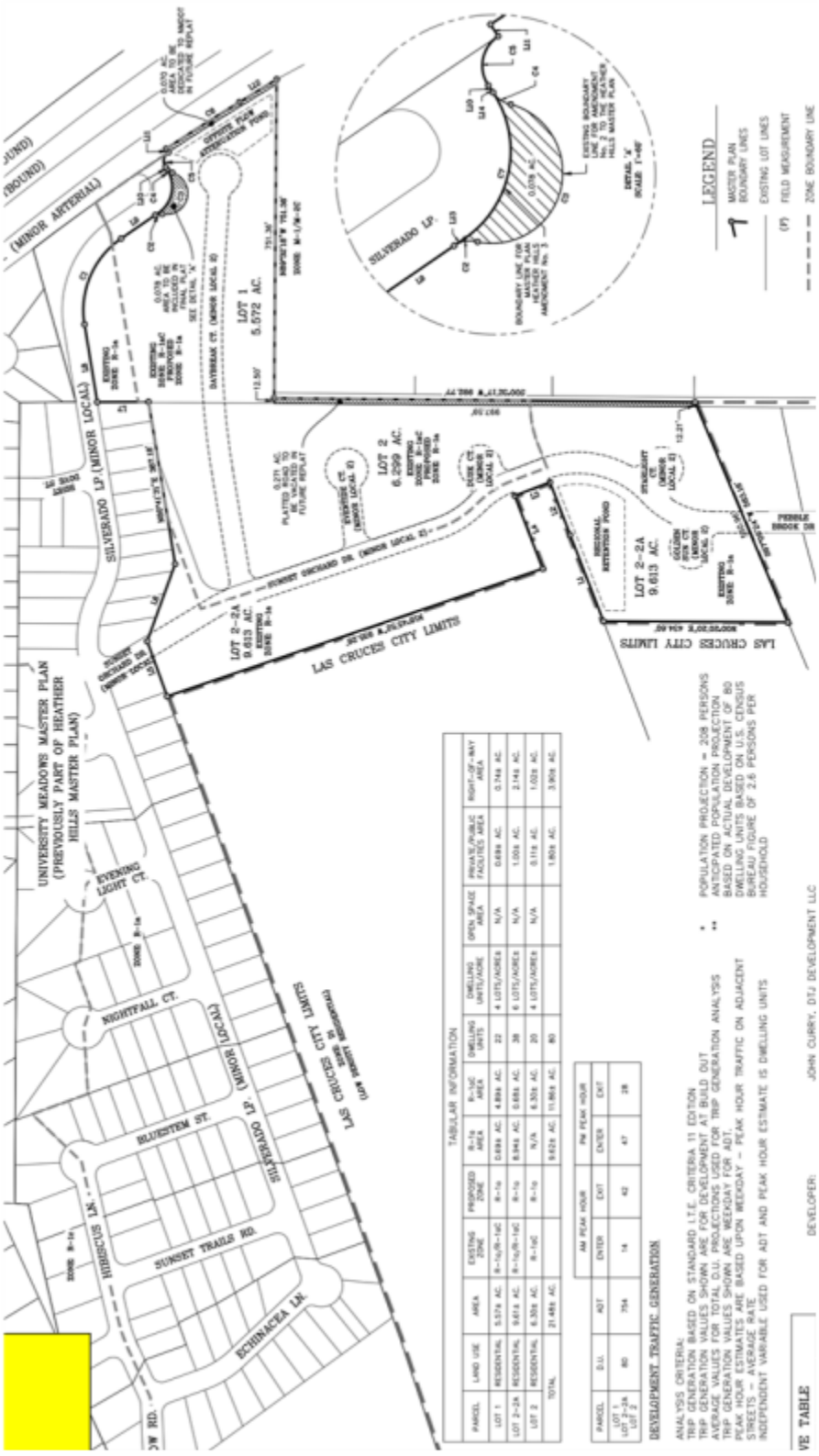

N
0
100
150
200
1"= 100'
TRACT 'A'
PROPOSED R-1a ZONE
0.678 AC
TRACT 'B'
PROPOSED R-1a ZONE
6.299 AC
TRACT 'C'
PROPOSED R-1a ZONE
0.168 AC
TRACT 'D'
PROPOSED R-1a ZONE
4.685 AC
TRACT 'E'
PROPOSED R-1a ZONE
0.517 AC
TRACT 'F'
EXIST R-1a ZONE
8.935 AC
TRACT 'G'
EXIST R-1a ZONE
0.687 AC
TRACT 'H'
EXIST R-1a ZONE
0.949 AC
TRACT 'I'
EXIST R-1a ZONE
0.103 AC
TRACT 'A' POINT OF BEGINNING
TRACT 'B', 'C' & 'F' POINT OF BEGINNING
TRACT 'D' POINT OF BEGINNING FOUND T-RAIL
TRACT 'E' POINT OF BEGINNING
TRACT 'G' FOUND BAR w/ CAP
TRACT 'H' POINT OF BEGINNING, FOUND BAR w/ CAP
TRACT 'I' POINT OF BEGINNING NE COR LOT 11A; FOUND BAR w/CAP
FOUND BAR w/ CAP
FOUND #5 IRON ROD
FOUND BAR w/ CAP (LS 17572)
EXIST METAL FENCE
EXIST 12' UTILITY ESMT
EXIST 40' ESMT
BUFFER PER THE CITY OF LAS CRUCES DEVELOPMENT CODE, WHERE R-1a ZONED PROPERTIES ARE ADJACENT TO M-1/M-2c ZONED PROPERTIES, COMPRISED OF A 25' SETBACK
ZONE R-1a
ZONE M-1/M-2c
ZONE R-1ac
N89°32'18"W 751.36'
S00°27'49"W 394.81'
S00°27'49"W 392.77'
S00°27'49"W 393.25'
S00°27'49"W 394.60'
N00°29'20"E 434.60'
N89°32'24"E 456.96'
S89°07'24"E 563.16'
N89°50'48"E 217.70'
N89°02'36"E 133.25'
N89°02'36"E 184.05'
N70°02'21"E 137.86'
S70°08'49"E 193.77'
N80°41'31"E 387.18'
N10°04'33"E 231.33'
S10°02'33"W 21.15'
N74°21'57"E 374.15'
N80°41'31"W 185.66'
N80°34'45"E 373.58'
N16°45'52"W 282.98'
SILVERADO LOOP
STERN DRIVE
BEST DOVE ST
STUART ORDWAY DR
HEATHER HILLS INVESTMENT LLC REC No. 2024270
LOT 1 UNIVERSITY MEADOWS SUBDIVISION PR 24, PP 600-601 SEP 30, 2020
DTJ DEVELOPMENT LLC REC No. 2318418 SEP 1, 2023
LOT 2 MVCS SUMMARY SUBDIVISION No. 1 PR 22, PP 609-610 DEC 17, 2008
DTJ DEVELOPMENT LLC REC No. 2009187 APR 16, 2020
ZONE R-1a LOT 2-2A UNIVERSITY MEADOWS SUBDIVISION PR 24, PP 600-601 SEP 30, 2020
HEATHER HILLS INVESTMENT LLC REC No. 2024270 SEP 25, 2020
WILLIAM B. SMITH REC# 0620650 JUNE 15, 2006
WILLIAM B. SMITH REC# 0639669 APRIL 20, 2006
LOT 1, BLOCK B RED CLIFF HOMES LC REC No. 2140220 DEC 21, 2021
LOT 2, BLOCK B RED CLIFF HOMES LC REC No. 2140220 DEC 21, 2021
LOT 3, BLOCK B UNIVERSITY MEADOWS-PHASE 1 PR 24, PP 699-700 JUL 2, 2001
RED CLIFF HOMES LC REC No. 2140220 DEC 21, 2021
LOT 1, BLOCK A UNIVERSITY MEADOWS-PHASE 1 PR 24, PP 699-700 JUL 2, 2001
RED CLIFF HOMES LC REC No. 2140220 DEC 21, 2021
LOT 2 RED CLIFF HOMES LC REC No. 2140220 DEC 21, 2021
LOT 7, BLOCK C DOVE CROSSING PR 21, PP 696-697 JUL 11, 2006
ARVIZU, FLORENCIO P. & MARIA, LC REC No. 0814376 MAY 15, 2008
LOT 4 QUINONES, JESUS & RODRIGUEZ, FAVIOLA N. REC No. 1927243 DEC 2, 2019
LOT 5, BLOCK C GENTLE, GREGORY M. & EULIA M. REC No. 1915147 JUL 12, 2019
LOT 1, BLOCK C GENTLE, GREGORY M. & EULIA M. REC No. 1915147 JUL 12, 2019
LOT 1, BLOCK C DOVE CROSSING PR 21, PP 696-697 JUL 11, 2006
LOT 1 HOMES LC REC No. 2140220 DEC 21, 2021
LOT 2 HOMES LC REC No. 2140220 DEC 21, 2021
LOT 3, BLOCK A UNIVERSITY MEADOWS-PHASE 1 PR 24, PP 699-700 JUL 2, 2001
LOT 4, BLOCK A UNIVERSITY MEADOWS-PHASE 1 PR 24, PP 699-700 JUL 2, 2001
LOT 5, BLOCK A UNIVERSITY MEADOWS-PHASE 1 PR 24, PP 699-700 JUL 2, 2001
LOT 6, BLOCK A UNIVERSITY MEADOWS-PHASE 1 PR 24, PP 699-700 JUL 2, 2001
LOT 7, BLOCK A UNIVERSITY MEADOWS-PHASE 1 PR 24, PP 699-700 JUL 2, 2001
LOT 1, BLOCK A WATSON, LUCIA F. & ROBERT L. REC No. 1905 DEC 31, 1905
LOT 2, BLOCK A KNIGHT, JOHN & SARA REC No. 2004-0026 JAN 26, 2004
LOT 3, BLOCK A ARVIZU, FLORENCIO P. & MARIA, LC REC No. 0814376 MAY 15, 2008
LOT 4, BLOCK A RED CLIFF HOMES LC REC No. 2140220 DEC 21, 2021
LOT 5, BLOCK A RED CLIFF HOMES LC REC No. 2140220 DEC 21, 2021
LOT 6, BLOCK A RED CLIFF HOMES LC REC No. 2140220 DEC 21, 2021

EXHIBIT “B” - Findings

1. In 2007 the subject properties were annexed, master planned and zoned for single-family medium density residential and quasi-institutional (private school) development. Presently, the school (Mesilla Valley Christian School) is no longer considering this location for campus placement.
2. Amendment to the master plan and existing zoning allows opportunities to develop the remaining acreage consistent with the surrounding area.
3. The original Heather Hills Master Plan boundary was modified but never updated via the creation of the University Meadows Master Plan. Updating the Heather Hills Master Plan boundary can be achieved through this amendment and rezoning effort.
4. Staff finds that in some regards, modifying the master plan and zoning in the manner proposed will likely create less development impact to the surrounding neighborhood than what was originally proposed.
5. The subject property falls within the Suburban place type. This place type is characterized by low to moderate density residential land uses intermixed with areas of commercial development. This place type is consistent with what the proposed zone change seeks to provide.
6. The proposed zone change request is supported by the Elevate Las Cruces Comprehensive Plan and meets the purpose and intent of the 2001 Zoning Code (2001 Zoning Code, Section 38-2).

ATTACHMENT “A” – Approved Master Plan



MASTER PLAN / ZONING

CITY OF LAS CRUCES

Planning & Zoning Commission 11/28/2023

CASE 23CS0500134: HEATHER HILLS MP AMEND. NO. 3
CASE 22ZO0500153: STERN DRIVE REZONING:

STAFF CONTACT:	Vincent Banegas, (575) 528-3058, vbanegas@las-cruces.org
OWNER:	Mesilla Valley Christian Schools Inc. (Lot 1), DTJ Development LLC. (Lot 2), Heather Hills Investment LLC. (Lot 2-2A), University Meadows Development LLC (Tract E)
REPRESENTATIVE:	Zachary Libbin, Libbin Underwood Engineering and Surveying.
DISTRICT:	District #2
SITE ADDRESSES:	5150 Stern Drive
EXISTING ZONING:	Lot 1, 2-2A, Tract E, EBL&T Sub. 'B' platted road portion - R-1a/R-1aC (Single-Family Medium Density Residential/Single-Family Medium Density Residential – Conditional), Lot 2 – R-1aC (Single-Family Medium Density Residential - Conditional
REQUEST:	Master Plan Amendment (Major) updating the master plan boundary, adding ± 0.35 acres to said master plan, and converting applicable land uses from Quasi-Institutional and platted roadway/ROW to Single-Family Medium Density Residential, Rezone Lot 1, 2-2A, Tract E, and EBL&T Sub 'B' platted road portion from R-1a/R-1aC (Single-Family Medium Density/Single-Family Medium Density – Conditional) to R-1a (Single-Family Medium Density); Lot 2 from R-1aC (Single-Family Medium Density - Conditional) to R-1a (Single-Family Medium Density)
RELATED APPLICATIONS:	N/A
STAFF RECOMMENDATION:	Approval

This staff report is intended to cover both the master plan amendment request and the companion rezoning request. Where necessary case details will be separated for clarity. General details will be combined where applicable.

SUMMARY OF CASE 23CS0500134:
A request for approval of a major amendment, known as Heather Hills Master Plan Amendment No. 3. The proposed master plan amendment involves three parcels, one tract, and portions of a platted roadway (Silverado Loop, and a road that is part of EBL&T Sub. 'A'). The master plan is generally located west of Stern Drive and south of the University Meadows Subdivision development. The existing master plan boundary encompasses ± 21.48 acres and with the proposed added acreage, the master plan will become ± 21.83 acres.

Submitted by Zach Libbin, Libbin Underwood Engineering and Surveying.

SUMMARY OF CASE 22ZO0500153:
A zone change request for properties primarily within and immediately adjacent to the existing Heather Hills Master Plan located west of Stern Drive and south of the University Meadows subdivision development. The request involves three lots, one tract and a portion of a platted road on the east side of said master plan boundary for a total affected area of ± 23.23 acres. Generally speaking, the request seeks to remove the condition requiring quasi-institutional uses where applicable.

Submitted by Zach Libbin, Libbin Underwood Engineering and Surveying.

SUMMARY OF RECOMMENDATION:
Staff is recommending **APPROVAL** of both requests based on the findings listed below:

- In 2007 the subject properties were annexed, master planned and zoned for single-family medium density residential and quasi-institutional (private school) development. Presently, the school (Mesilla Valley Christian School) is no longer considering this location for campus placement.
- Amendment to the master plan and existing zoning allows opportunities to develop the remaining acreage consistent with the surrounding area.
- The original Heather Hills Master Plan boundary was modified but never updated via the creation of the University Meadows Master Plan. Updating the Heather Hills Master Plan boundary can be achieved through this amendment.
- Staff finds that in some regards, modifying the master plan and zoning in the manner proposed will likely create less development impact to the surrounding neighborhood than what was originally proposed.
- The subject property falls within the Suburban place type. This place type is characterized by low to moderate density residential land uses intermixed with areas of commercial development. This place type is consistent with what the proposed zone change seeks to provide.
- The proposed zone change request is supported by the Elevate Las Cruces Comprehensive Plan and meets the purpose and intent of the 2001 Zoning Code (2001 Zoning Code, Section 38-2).

PROPOSAL AND LAND USE HISTORY

DETAILED DESCRIPTION:

One of the two actions being proposed involves a request for approval of a major amendment, known as Heather Hills Master Plan Amendment No. 3. The proposed master plan amendment involves three parcels, one tract, and portions of a platted roadway (Silverado Loop, and a road that is part of EBL&T Sub. 'B'). The existing master plan boundary encompasses ± 21.48 acres and with the proposed added acreage as indicated below, the master plan will become slightly larger (± 21.83 acres).

The proposed amendment will achieve the following actions:

- Update the master plan boundary following incorporation of Heather Hills Master Plan acreage into the approved University Meadows Master Plan.
- Increase the remnant portion of the Heather Hills Master Plan acreage by 0.35 acres.
- Convert some existing land use designations within the master plan from Quasi-Institutional to Single-Family Medium Density Residential, and for land outside the existing boundaries, from right-of-way/ROW to drainage and Single-Family Medium Density Residential.
- Allow for the proposed development of ± 80 single-family dwelling units consistent with other areas within and outside the master plan boundary.

The second proposed action involves a zone change request for properties that are primarily within the master plan boundary and those that will be added or otherwise affected by the amendment effort. The request involves three lots, one tract and a portion of a platted road on the east side of said master plan boundary for a total affected area of 23.23 acres. The request seeks to remove the condition requiring quasi-institutional uses. It will also serve to "clean-up" zoning near the boundary consistent with stated actions. More specifically, the following requests are being sought:

- Lot 1, University Meadows Subdivision
  - Tract D – A zone change from R-1aC (Single-Family Medium Density – Conditional) to R-1a (Single-Family Medium Density) for ± 4.88 acres.
  - Tract G – A zone change from R-1a (Single-Family Medium Density) to R-1a (Single-Family Medium Density) for ± 0.69 acres.
- Lot 2, MVCS Summary Subdivision No. 1
  - Tract B – A zone change from R-1aC (Single-Family Medium Density – Conditional) to R-1a (Single-Family Medium Density) for ± 6.30 acres.
- Lot 2-2A, University Meadows Subdivision
  - Tract A - A zone change from R-1aC (Single-Family Medium Density – Conditional) to R-1a (Single-Family Medium Density) for ± 0.68 acres.
  - Tract F - A zone change from R-1a (Single-Family Medium Density) to R-1a (Single-Family Medium Density) for ± 8.94 acres.

- Tract E, University Meadows Subdivision
  - Tract E - A zone change from R-1aC (Single-Family Medium Density – Conditional) to R-1a (Single-Family Medium Density) for ± 0.52 acres.
  - Tract H - A zone change from R-1a (Single-Family Medium Density) to R-1a (Single-Family Medium Density) for ± 0.95 acres.
- Portion of platted road, EBL&T Sub 'B'
  - Tract C - A zone change from R-1aC (Single-Family Medium Density – Conditional) to R-1a (Single-Family Medium Density) for ± 0.17 acres.
  - Tract I – A zone change from R-1a (Single-Family Medium Density) to R-1a (Single-Family Medium Density) for ± 0.10 acres.

LAND USE HISTORY:
The Heather Hills Master Plan and its respective zoning designations were established on 6/25/07 allowing for not more than 172 single-family dwelling units. Three other conditions were also imposed on the master plan calling for certain areas within the master plan to be limited to quasi-institutional uses, limiting access to Broadmoor Drive to emergency vehicles only, and requiring underground utilities. On 12/17/08, the MVCS Summary Subdivision #1 was approved and recorded within the Heather Hills Master Plan vesting said plan. Later, an amendment to the plan was approved on 10/26/09 adding 7.126 acres to the master plan boundary. In 2019, the University Meadows Master Plan was approved, removing 36.145 acres of land from the Heather Hills Master Plan (this boundary modification is de-facto amendment #2). The Heather Hills Master Plan was never amended to reflect the boundary adjustment.

Pursuant to the development history provided in the previous section, many proposals including those at the time of annexation, were opposed by area residents located north of the current University Meadows Master Plan's northernmost boundary. However, in this case, the proposal is considered largely consistent with the area's development pattern and proposed land uses excepting of course, the quasi-institutional use and zoning conditions subject to removal via these requests. The subject properties are currently undeveloped.

ZONING DECISION CRITERIA AND POLICIES

POLICY	DOES IT COMPLY?
Neighborhood Character and Compatibility	Yes
Elevate Las Cruces Comprehensive Plan	Yes
Thoroughfare Plans	Yes
Purpose and Intent of the Code: Section 38-2	Yes
Criteria for Decisions: Section 2-382	Yes

NEIGHBORHOOD CHARACTER AND COMPATIBILITY:
In large part, the area surrounding the subject properties consist of single-family residential uses (north), standard industrial uses, low density residential uses, and multi-dwelling low density residential uses (south), I-10 right-of-way (east), and agricultural land (west). The zoning designations that support this development pattern involve R-1a, R-1c, M-1/M-2, R-2, and D1 (Dona Ana County Low Density Residential zoning). Given the development pattern described, there should be no adverse impact to the surrounding neighborhood in terms of the proposed development, its' character and compatibility.

COMPLIANCE WITH ELEVATE LAS CRUCES COMPREHENSIVE PLAN:
According to the Future Development Map in the Elevate Las Cruces Comprehensive Plan, the subject parcels fall within the Suburban Neighborhood Place Type. The Suburban Neighborhood Place Type is characterized as providing low-to-moderate density residential land uses intermixed with areas of commercial development.

The following goals, polices, and actions from Elevate Las Cruces are relevant to the proposed Zone Change:

Community Environment:
- Goal CE-1: Balanced Growth – Encourage efficient land use development patterns that accommodate projected growth in a sustainable manner.
- Goal CE-4: Complete Neighborhoods – Develop mixed-use Neighborhoods that incorporate a wide range of recreational, commercial, employment, and civic uses.
    - Policy CE 4.1 – Encourage a variety of housing types into new and redeveloping neighborhoods to provide options for all ages and incomes throughout the city.
        - Action CE 4.1.1 – Promote a diversity of residential building types, lot sizes, density ranges, and architectural styles in new neighborhoods.
- Goal CE-5: Building and Site Design – Establish standards to integrate new development with surrounding built and natural features while mitigating long-term natural resources and climate impacts.
    - Policy CE-5.1 – Promote building form and scale that complements surrounding neighborhoods and creates strong linkages between the development site, the street, and other public grounds.

Community Prosperity:
- Goal CP-9: Housing Diversity – Provide a diverse range of housing options to accommodate residents at all stages in life.

Community Livability:
- Goal CL-2: Neighborhood Conservation - Strengthen neighborhood condition through improvements to the built-environment.
    - Policy CL-2.2 – Encourage redevelopment of vacant properties within neighborhoods.

As the uses surrounding the subject property are congruous to the suburban comprehensive plan place type and supported by various comprehensive goals, policies, and actions, staff feels the application is justified and should pose no conflict with the existing neighborhood.

COMPLIANCE WITH THOROUGHFARE PLAN:
Access to the area comes primarily from Stern Drive, a 90' improved dedicated right-of-way designated as a minor arterial roadway in both the Elevate Las Cruces Comprehensive Plan and the MPO's Major Thoroughfare Plan. From Stern Drive, two roadways intersect and traverse west providing north and south ingress/egress to the master plan area. Silverado Loop is a local roadway having 50' of paved and dedicated right-of-way complete with curb, gutter, sidewalk and lighting. This road serves as a primary road in the University Meadows subdivision and has a stub out at approximately half its length to connect to future development within the Heather Hills area. To the south, Rocky Road functions as a collector roadway having 75' of right-of-way at full buildout (far west end), necks down to approximately 35' further east, and intersects with Pebble Brook Drive (a 50' dedicated and improved local roadway). Pebble Brook Drive will ultimately connect to Sunset Orchard Drive within the Heather Hills development. Ingress/egress as stipulated should easily accommodate the proposed residential uses within the Heather Hills Master Plan area. Traffic impact consideration may be required and if so, will take place upon subsequent development application submittal.

CONSISTENCY WITH PURPOSE AND INTENT OF THE ZONING ORDINANCE:
Per Section 38-2: The intent of the Zoning Code is to encourage the most appropriate use of land and to promote the health, safety, and general welfare of the community for the purpose of improving each citizen's quality of life.
The regulations relevant to the proposed zone change include:

A. Ensure that all development is in accordance with this Code and the Elevate Las Cruces Comprehensive Plan and its elements.
C. Give reasonable consideration to the character of each zoning district and its peculiar suitability for particular uses.
G. Avoid the inappropriate development of land, ensure that development proposals are sensitive to natural areas and features, provide adequate protection from and reduce the effects of natural hazards.
H. Encourage the conservation of energy in the use of structures, buildings, and land.
J. Improve the design, quality, and character of new development.
K. Encourage development of vacant properties within established areas.
L. Ensure that development proposals are sensitive to the character of existing neighborhoods.
N. Conserve the value of buildings and land.

Review by Staff determined the proposed master plan and zone change would not adversely impact the surrounding area. Future uses that may be authorized by the proposed zoning districts (with revised conditions) will be in keeping with the surrounding area. Additionally, the proposed action will eliminate a development void in the neighborhood that will result from the Mesilla Valley Christian School's change in development vision.

CRITERIA FOR DECISIONS:

Per Section 2-382 of the Las Cruces Municipal Code, the Planning and Zoning Commission shall determine the following:

A. The Planning and Zoning Commission shall review the comprehensive plan, and other applicable plans and codes and determine whether the request will:
   1. Impair an inadequate supply of light and air to adjacent property or otherwise adversely impact adjoining properties.
   2. Unreasonably increase the traffic in public streets.
   3. Increase the danger of fire or endanger the public safety.
   4. Deter the orderly and phased growth and development of the community.
   5. Unreasonably impair established property values within the surrounding area.
   6. In any other respect, impair the public health, safety, or general welfare of the city.
   7. Constitute a spot zone, and therefore, adversely affect adjacent property values.
   8. Be in harmony with the purpose and intent of the zoning code, sign code, design standards, and other companion codes.

B. The commission shall take care that the development of the city, in accordance with present and future needs, best promotes the health, safety, morals, order, convenience, prosperity, and general welfare of the people. It shall also promote efficiency and economy in the process of development.

C. The commission shall encourage the proper use and development of land, shall seek to create and maintain an aesthetic urban setting, and protect and preserve the quality of the water, air and other environmental, natural, historical and cultural resources for the city.

D. The commission shall use the comprehensive plan as a guide in making all future decisions concerning land use and development, and in the financing and location of capital improvements.

E. Before taking any action concerning land use and development and financing and location of capital improvements, the commission shall review the relationship between the proposed action and the comprehensive plan.

Upon internal review, Staff did not identify any issues that would deter the Planning and Zoning Commission from making an affirmative decision (master plan amendment) or recommendation to City Council (zone change) as appropriate. Staff also considered the Criteria for Decisions stated above during the internal review process and has deemed the requests appropriate and thus, providing a recommendation for approval.

DEVELOPMENT STANDARDS

SITE COMPLIANCE FOR USES UNDER CURRENT ZONING:

The subject properties are currently zoned R-1a and R-1aC in the manner described previously and combined are ±21.34 acres in size (current master plan boundary). Approximately 43% of the land area in question is developable in a manner suitable for the single-family medium density residential land use proposed by the applicant. This of course is dictated by the master plan as is exists today. What is proposed would be congruous to the residential pattern established in the area. Were it not for the imposed zoning condition regarding quasi-institutional uses, the likelihood of seeing all areas within the master plan developed in a similar fashion to what's around is quite high.

SITE SUITABILITY FOR USES UNDER PROPOSED ZONING:
If the subject property is approved for the stated requests, both master plan and zoning will align and be consistent with the surrounding area. Additionally, the Heather Hills Master Plan will reflect all relevant updates eliminating any future confusion over prevailing plans for future development. A preliminary plat, final plat, and construction drawings will still be necessary to effect the creation of the proposed residential lots. Staff feels these requested changes will not negatively impact the surrounding area.

ADEQUACY OF PUBLIC FACILITIES AND SERVICES:
City sewer, water and gas will serve the properties and will not be negatively impacted by the master plan amendment and associated zone change requests and any resulting development.

STAFF AND PUBLIC COMMENTS

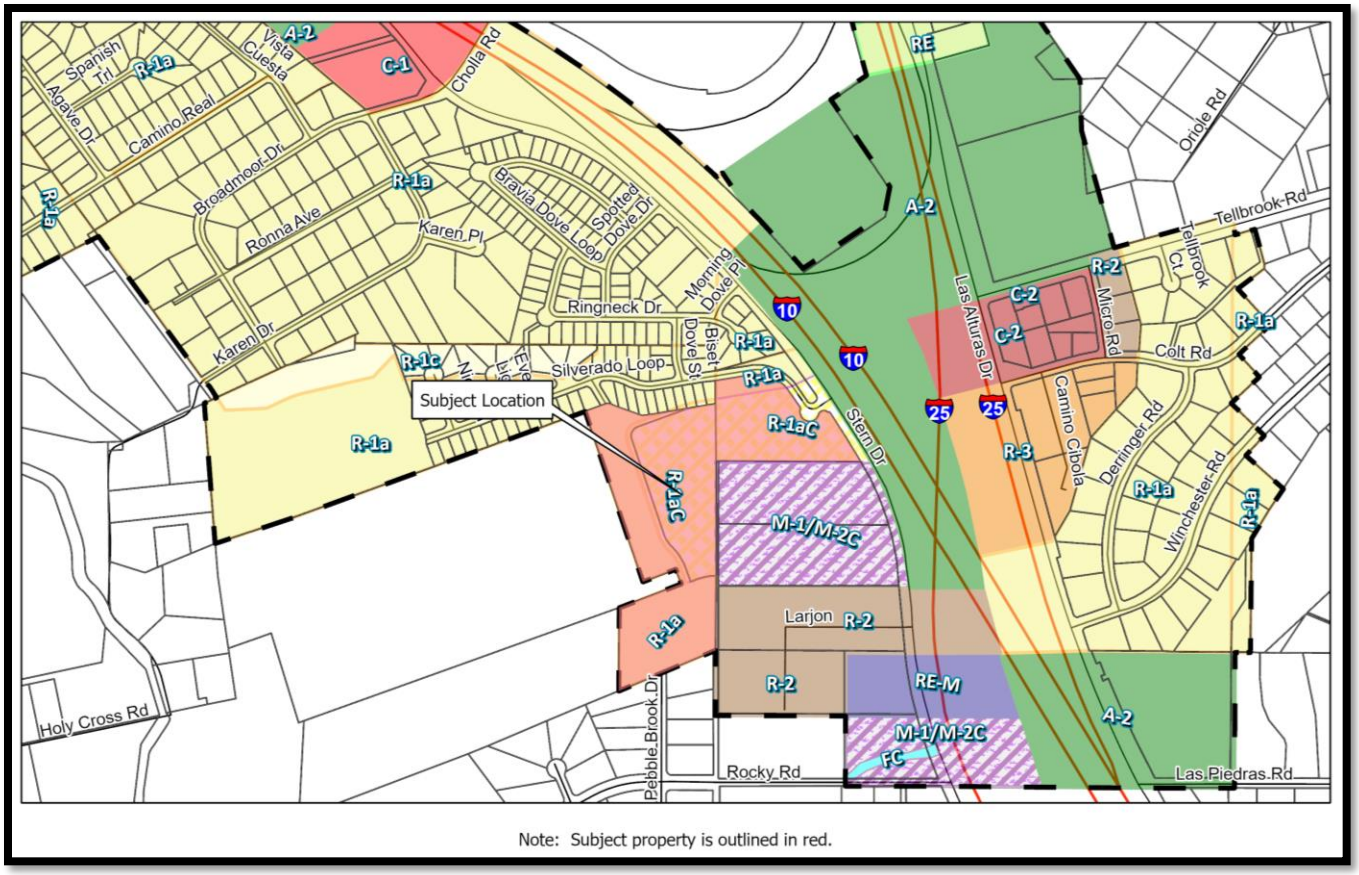
PUBLIC NOTIFICATION AND INPUT:
Early notification for the zone change took place several months ago and according to the applicant, no input was received. Staff mailed out notification letters to property owners within 500 feet of the subject property on November 9, 2023. Staff has not received any input as of the completion of this report.

STAFF COMMENTS:
No reviewing department has provided any negative comments regarding the proposal.

DEVELOPMENT REVIEW COMMITTEE (DRC) RECOMMENDATION:
At the November 8, 2023 DRC meeting, staff presented the proposed Master Plan amendment to the Committee. The points summarized in this report were also provided to DRC. The Utilities comment regarding connectivity of water and gas lines within the Heather Hills development to those along Silverado Loop were well received by the applicant and respective changes have been made reflecting the applicable connection. The Fire Dept. comment regarding connection of roadway to Pebble Brook Drive was already planned for and will be carried out. With that, the DRC recommended approval of the Heather Hills Master Plan amendment to P&Z by a vote of 4-0-0 (one member absent).

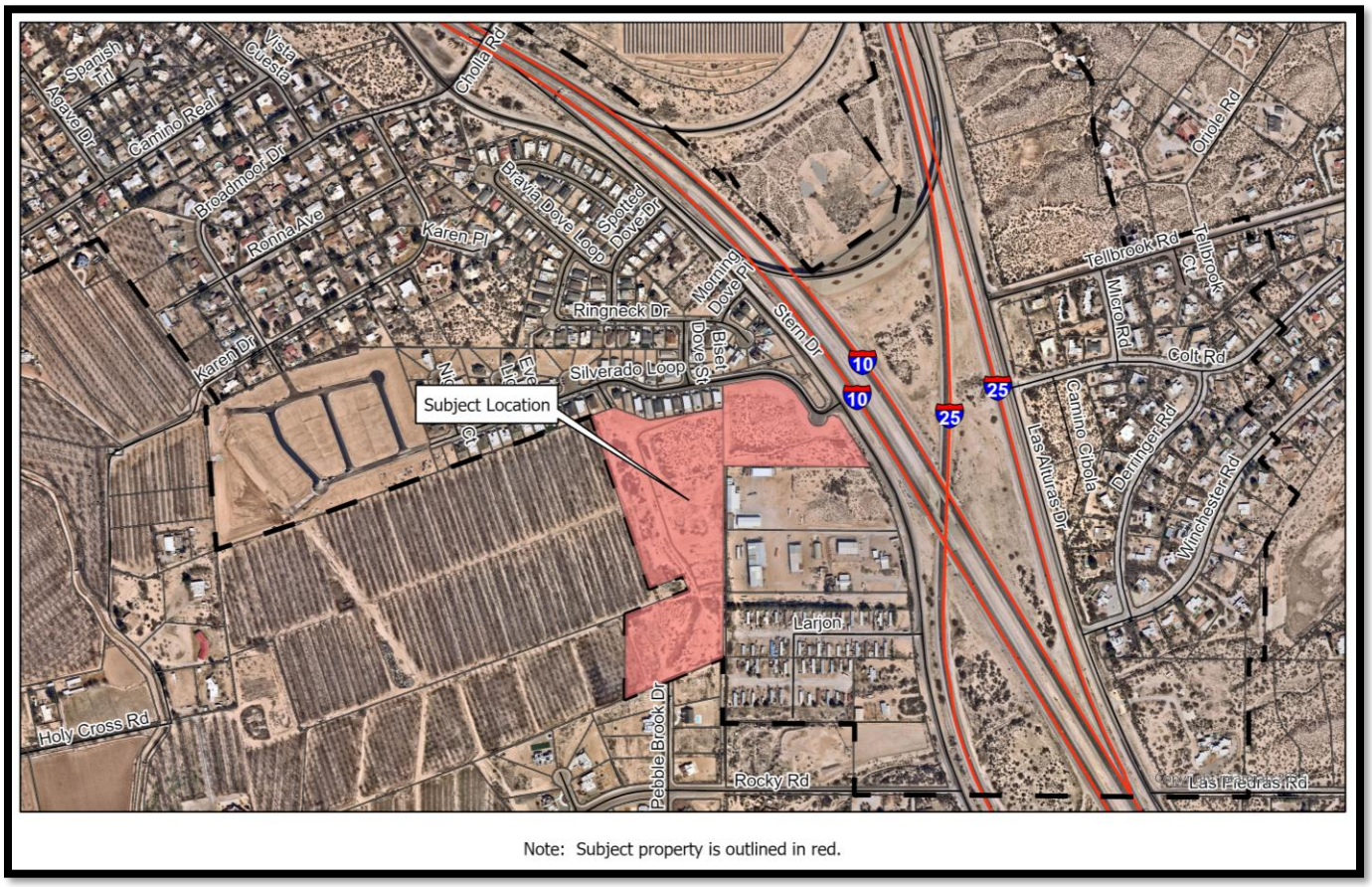
ATTACHMENTS:
1. Zoning Map
2. Aerial Map
3. Master Plan
4. Master Plan Utilities
5. Master Plan Grading/Drainage
6. Zone Change Request
7. Department Review Comments
8. DRC Minutes from November 8, 2023

ATTACHMENT 1
Zoning Map



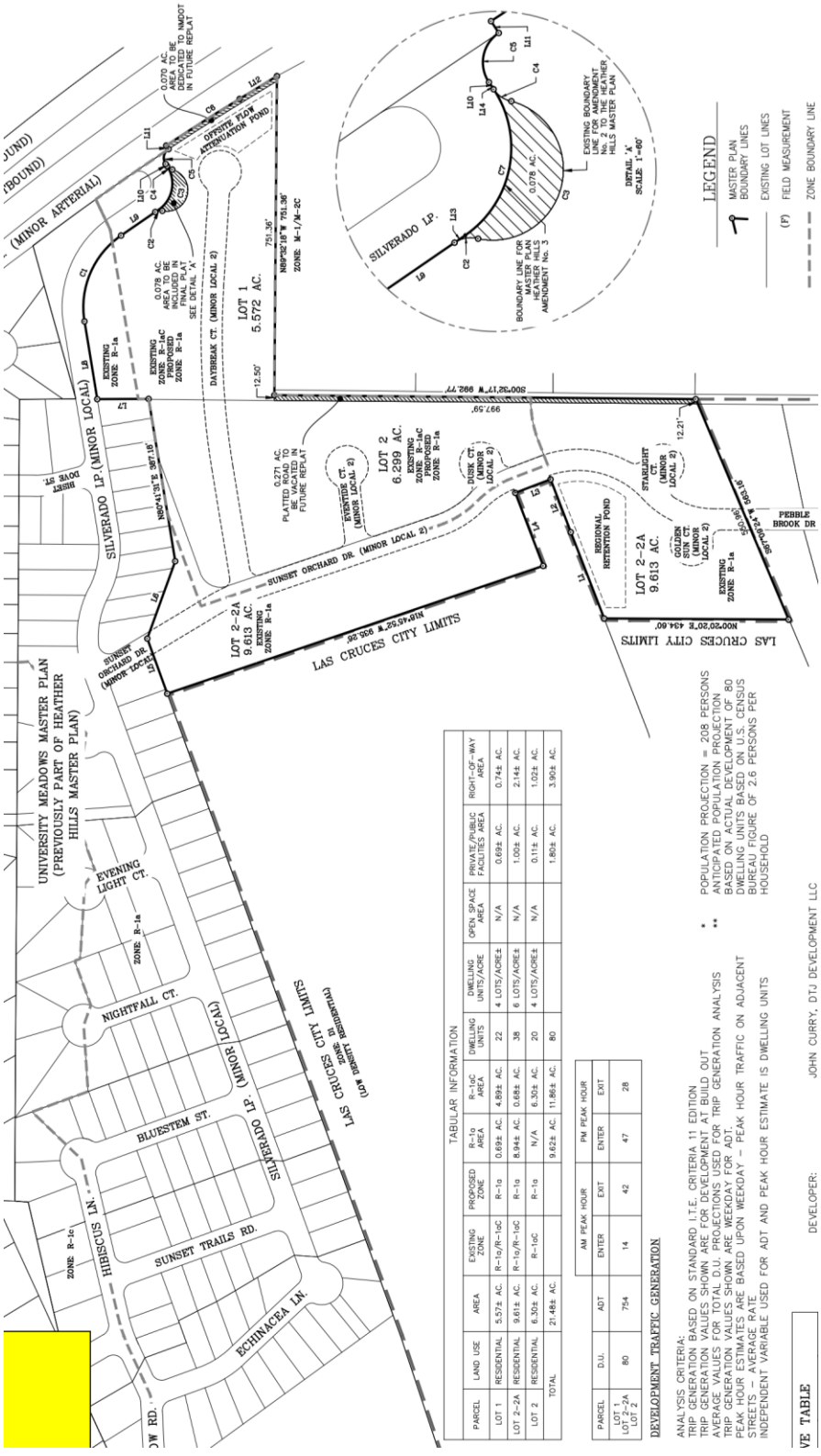
Note: Subject property is outlined in red.

ATTACHMENT 2
Aerial Map



Note: Subject property is outlined in red.

ATTACHMENT 3
Master Plan



TABULAR INFORMATION

PARCEL	LAND USE	AREA	EXISTING ZONE	PROPOSED ZONE	R-1a AREA	R-1c AREA	DWELLING UNITS	DWELLING UNITS/ACRE	OPEN SPACE AREA	PRIVATE/PUBLIC FACILITIES AREA	RIGHT-OF-WAY AREA
LOT 1	RESIDENTIAL	5.57± AC.	R-1a/R-1aC	R-1a	0.69± AC.	4.89± AC.	22	4 LOTS/ACRE±	N/A	0.69± AC.	0.74± AC.
LOT 2-2A	RESIDENTIAL	9.61± AC.	R-1a/R-1aC	R-1a	8.94± AC.	0.68± AC.	38	6 LOTS/ACRE±	N/A	1.00± AC.	2.14± AC.
LOT 2	RESIDENTIAL	6.30± AC.	R-1aC	R-1a	N/A	6.30± AC.	20	4 LOTS/ACRE±	N/A	0.11± AC.	1.02± AC.
TOTAL		21.48± AC.			9.62± AC.	11.86± AC.	80			1.80± AC.	3.90± AC.

PARCEL	D.U.	AM PEAK HOUR ADT	AM PEAK HOUR ENTER	AM PEAK HOUR EXIT	PM PEAK HOUR ENTER	PM PEAK HOUR EXIT
LOT 1 LOT 2-2A LOT 2	80	754	14	42	47	28

DEVELOPMENT TRAFFIC GENERATION

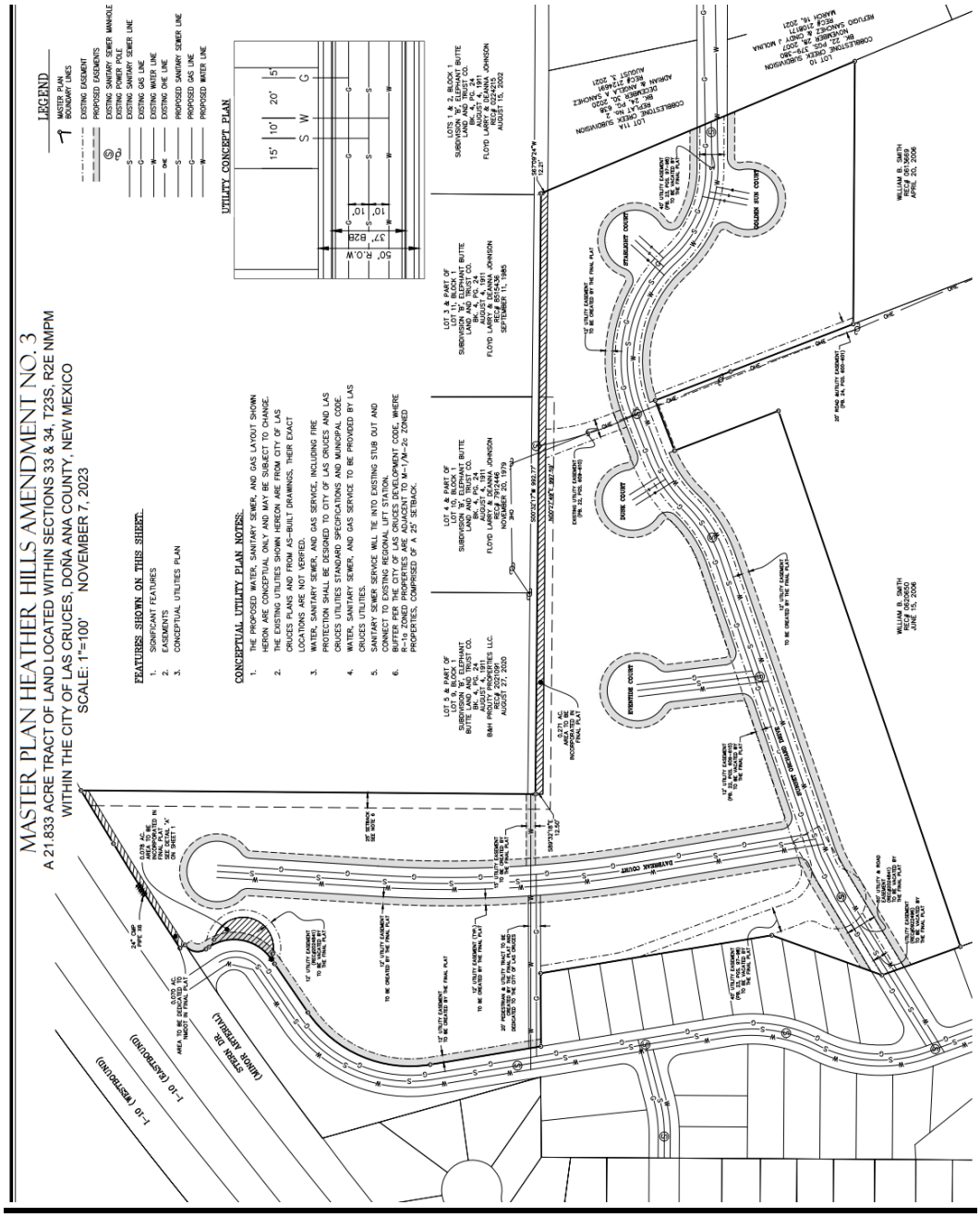
ANALYSIS CRITERIA:
TRIP GENERATION BASED ON STANDARD I.T.E. CRITERIA 11 EDITION
TRIP GENERATION VALUES SHOWN ARE FOR DEVELOPMENT AT BUILD OUT
AVERAGE VALUES FOR TOTAL D.U. PROJECTIONS USED FOR TRIP GENERATION ANALYSIS
TRIP GENERATION VALUES SHOWN ARE WEEKDAY FOR ADT,
PEAK HOUR ESTIMATES ARE BASED UPON WEEKDAY – PEAK HOUR TRAFFIC ON ADJACENT STREETS – AVERAGE RATE
INDEPENDENT VARIABLE USED FOR ADT AND PEAK HOUR ESTIMATE IS DWELLING UNITS

* POPULATION PROJECTION = 208 PERSONS
** ANTICIPATED POPULATION PROJECTION BASED ON ACTUAL DEVELOPMENT OF 80 DWELLING UNITS BASED ON U.S. CENSUS BUREAU FIGURE OF 2.6 PERSONS PER HOUSEHOLD

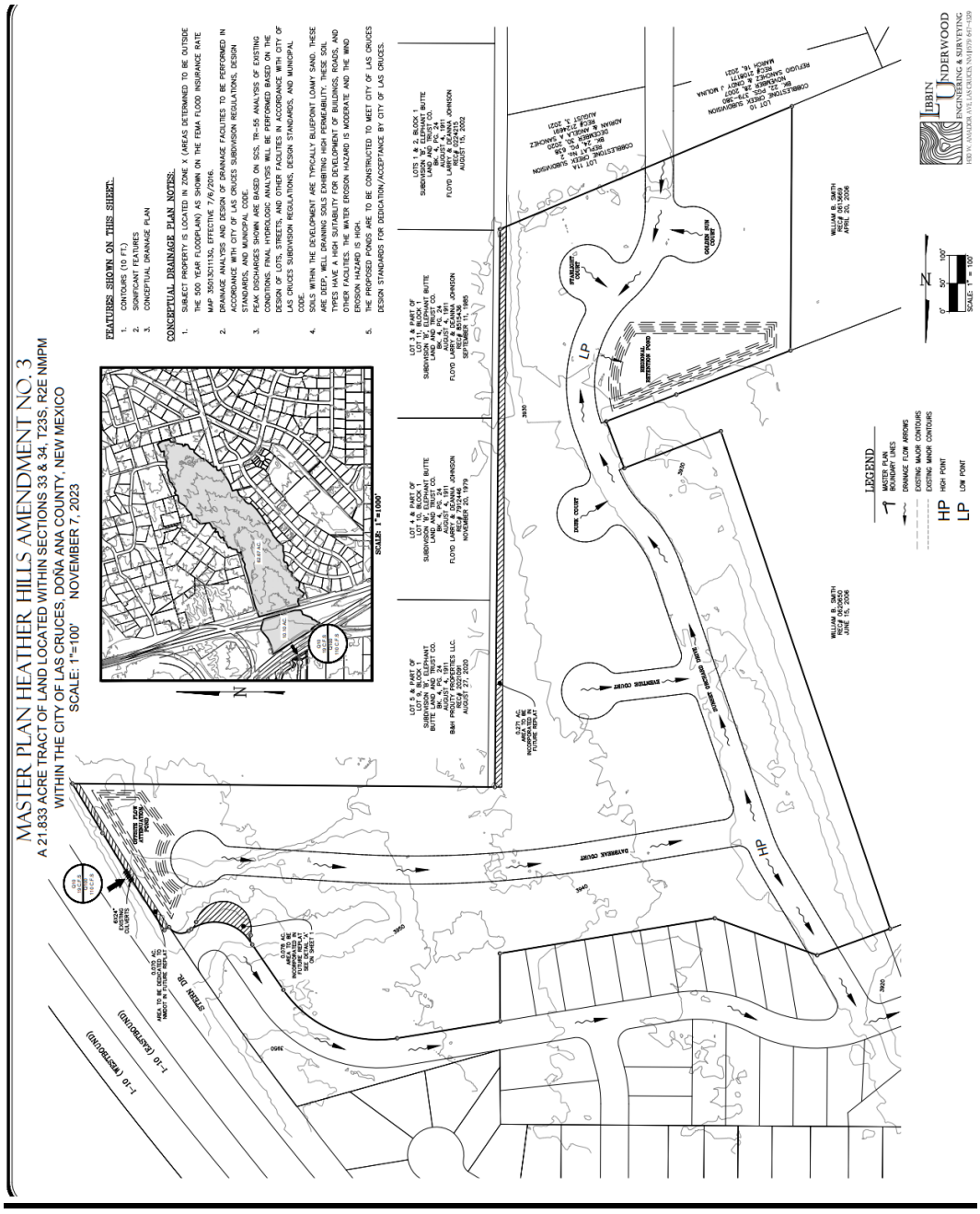
VE TABLE

DEVELOPER: JOHN CURRY, DTJ DEVELOPMENT LLC

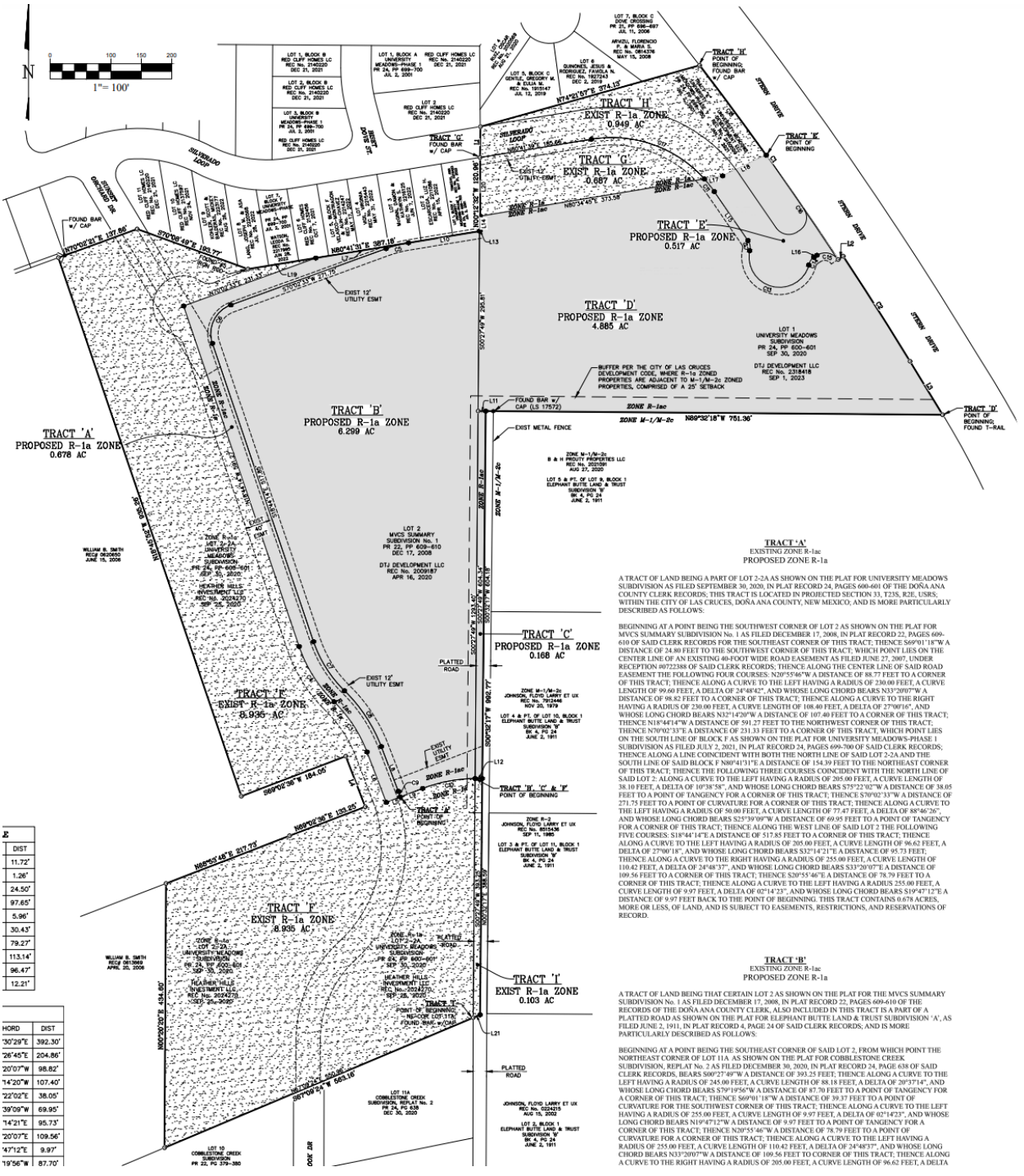
ATTACHMENT 4
Master Plan Utilities



ATTACHMENT 5
Master Plan Grading/Drainage



ATTACHMENT 6
Proposed Zoning



ATTACHMENT 7
Department Review Comments
MP & ZC

Department: Planning

Status: YES

The code requires that the residentially zoned properties abutting the M-1/M-2C zoned property provide a 25' setback buffer to said industrially zoned properties. Per code, the only structures allowed within the buffer area are sheds and other like structures.

Department: Flood Zone

Status: NOT REQUIRED

Department: Parks and Recreation

Status: YES

Department: Transportation

Status: APPROVED; NOT REQUIRED

Department: Engineering

Status: NO COMMENT; NOT REQUIRED

Department: Utility

Status: YES w/CONTINGENCY; YES

Water and gas lines to connect to main lines along Silverado Loop.

Department: Fire

Status: YES w/CONTINGENCY; YES

Road connection to Pebble Brook Drive shall be required when development of 30 or more lots are proposed for development.

Department: MPO

Status: YES; YES

Department: Economic Development

Status: NOT REQUIRED; NO COMMENT

ATTACHMENT 8
Unapproved DRC Meeting Minutes

(Under Separate Cover)

CITY OF LAS CRUCES

PLANNING AND ZONING COMMISSION
FOR THE
CITY OF LAS CRUCES
City Council Chambers
November 28, 2023 at 6:00 p.m.

BOARD MEMBERS PRESENT:

Scott Kaiser, Chair
Enrico Smith, Vice-Chair
James Bennett, Secretary
Connor Murray, Member

BOARD MEMBERS ABSENT:

Joaquin Acosta, Member
Vanessa Porter, Member

STAFF PRESENT:

Larry Nichols, Director Community Development Department
David Weir, Deputy Director Community Planning
Adam Ochoa, Senior Planner/Building Inspection Supervisor
Sara Gonzales, Senior Planner
Vincent Banegas, Interim Planner
Kyle Metzger, Planning Technician Senior
Mark Dubbin, Fire Department
John Castillo, Planner
Mark Miller, Planner
Christina Abeyta-Corella, Planner
Jocelyn Garrison, City Attorney
Adrian Guzman, Communications
Becky Baum, Recording Secretary, RC Creations, LLC

1. CALL TO ORDER (6:00)

Kaiser: Good evening, ladies and gentlemen. Welcome to the November 28th City of Las Cruces Planning and Zoning Commission meeting. It is 6:00 p.m. We will go ahead and call this meeting to order. If folks could please take their seat, we would appreciate that so we can get underway here. We're going to do things slightly differently on the consent agenda so bear with me as I explain that when we get there.

2. CONFLICT OF INTEREST

Kaiser: But in the meantime, do we have any conflict of interest tonight? All right.

3. APPROVAL OF MINUTES – October 24, 2023

Kaiser: Are there any comments on the October meeting minutes? Looking for a motion to approve.

Bennett: I make a motion to approve the previous meeting's minutes.

Smith: I second.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

4. POSTPONEMENTS

Kaiser: Okay. And I believe, staff, we have one postponement this evening?

Ochoa: Yes, Mr. Chair. The case we are looking to postpone is case number 9.3, Case # 23ZO0500120, a proposed zone change from R-3 to C-1 for a property located at 541 South Campo. So we're looking to do a date specific postponement to the December 19th Planning and Zoning Commission meeting, sir.

Kaiser: Very good. Can I get a motion to postpone Item 9.3 to December 19th?

Bennett: I make a motion to postpone Item 9.3 to December 19th.

Murray: I second.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

5. ACCEPTANCE OF THE AGENDA

Kaiser: Okay. With that item postponed looking for a motion to accept tonight's agenda.

Bennett: I make a motion to accept tonight's agenda.

Smith: I second.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

6. PUBLIC PARTICIPATION

Kaiser: Okay. We're going to go to public participation. Is there anybody in the audience tonight that wishes to speak on something that is not on tonight's agenda? Yes, ma'am. And before you begin may you state your name for the record? And swear you in.

Lewis: I will. Good evening. My name is Irene Oliver Lewis and I live on Kansas Avenue, Lot 45 of the original Las Cruces townsite plat of 1849 or what is now known as the 2005 South Mesquite Overlay for issues of planning and zoning. My sister, Sylvia Camuñez and I are the third generation living in the original adobes built in 1906 on Kansas. Sylvia was one of the riders of the South Mesquite Overlay and past president of Las Esperanzas, the neighborhood preservation association.

Historic preservation and cultural significant is in our DNA. I speak to you tonight because my perception as well as my neighbors is that the Community Development Department and staff approach historic preservation as an obstacle, a nuance for business development and housing, and resort to demolition or neglect of historic property, traditions, character, or quality of life.

The P&Z is one of the most important commissions in city government, as you have to recommend zoning changes and have to balance the attraction and the retention of small businesses while maintaining the needs of the existing neighborhoods in traffic flow, in health, in safety, and the general quality of life for the residents to maintain their architectural character and their neighborhood.

For the Mesquite Street historic neighborhood, the P&Z has to acknowledge the downtown development code as well as Elevate Las Cruces and how they complement the South Mesquite Overlay District. Therefore, I invite the P&Z to request from the Community Development staff while adhering to all the number of established ordinances and codes that they give priority to the established cultural, historic, and architectural significance of our one and only original townsite.

It appears that the South Mesquite Overlay ordinance is given low priority on zoning changes from City staff. We have a Historic Preservation Commission and they are up to date on necessary cultural and architectural needs. Perhaps the P&Z and the Historic Preservation Commission can have a more cooperative relationship to issue the significance of our shared cultural historic neighborhoods. Muy gracias.

Kaiser: Thank you very much. We appreciate that perspective. Is there anybody else in the audience tonight that wishes to speak on an item that is not on tonight's agenda? Okay. Seeing none. I will close public participation.

7. CONSENT AGENDA

Kaiser: And we are going to move into the consent agenda where we're going to do things a little bit different this evening given that there are so many items on the Consent Agenda tonight. There's five in fact. What you see somewhere above me are the items that are on the Consent Agenda tonight. We have 7.1 through 7.5.

I will first ask our Commission if anybody wishes to pull any item for discussion? All right. Seeing none. It's my understanding that there might be some folks in tonight's audience who would like a discussion. So I'm going to go one at a time and I'm just going to ask for a raise of hands for those of you who wish to have a discussion.

So for Item 7.1 raise of hands. Okay, I see two. Item 7.2. I see no hands. Item 7.3. I see no hands. Item 7.4. Okay. I see several hands. And Item 7.5. All right. So 7.1, 7.4 and 7.5. So I request that we make motions to pull those three items. Can we do them as a group? We can do them as a group. So if I can get a motion to …

Bennett: I make a motion to remove 7.1, 7.4, and 7.5 from the consent agenda.

Smith: I second.

Kaiser: Just to clarify, we're not moving it from discussion. We're just moving it from the consent agenda so we can approve everything else and then we'll come back to those.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

Kaiser: All right. So that leaves Items 7.2 and 7.3 on the consent agenda. So looking for a motion to approve the consent agenda.

Bennett: I make a motion to approve the consent agenda.

Smith: I second.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

8. OLD BUSINESS

9. NEW BUSINESS

7.1 Case # 23CS0500113: A request to approve a non-administrative replat known as Majestic Hills Subdivision No. 1 Replat No. 4. The proposed subdivision encompasses 1.9754 ± acres in size, zoned R-3 (Multi-Dwelling Medium Density) and located at 2969 Claude Dove Drive. The subdivision proposes to subdivide one existing lot and a portion of another existing lot into two new lots that are 0.443 ± and 1.531 ± acres in size. Submitted by Bohannan Huston, representative. Council District 2.

Kaiser: Okay. Now, we will go into the discussion on Item 7.1.

Gonzales: Sara Gonzales with Community Development. This is a proposed Subdivision Replat known as Majestic Hills Subdivision No. 1 Replat No. 4. The property is located at 2969 Claude Dove Drive. It is currently 1.974 acres in size. It is zoned R-3 which is our Multi-Dwelling Medium Density and currently has an assisted living facility as well as a preschool childcare center on the property.

Here's a zoning map of the subject property and the surrounding area. As you can see there are multiple land uses as you have single-family, multifamily located towards the east and to the south. You have multifamily, office, and then a commercial located to the north and over to the west side of the property. Here's an aerial map of the subject property. As you can see located on the north side is the assisted living facility. This is where the childcare center is currently. As the property sits it's between multiple property lines. And this is actually a cleanup on the property.

With the replat, it is currently an existing lot and a portion of another lot and a portion of another lot. In order to bring it into code compliance including building, the property is proposing to subdivide into two lots. Essentially, whenever you go from more than what is currently on the property, you have to do a non-administrative replat and go through the public process.

Lot one is going to be a 0.443 acres lot. Lot two is 1.531 acres. All lots will have access from Claude Dove Drive. They are still sharing access and parking to eliminate any additional parking structures to be developed on the site. And there's no proposed land use changes with the subdivision.

Here's the proposed replat as listed. This is going to be lot 5B, lot 5A is the assisted living facility on the north side. Currently, there is access points off of Claude Dove; one is through the east side, then you have the west side for the property. The parking lot is basically already aligned, there's no additional improvements required with the subdivision. It basically goes through the process to eliminate this building line that goes through these properties because essentially with the building code any development or any future development, that lot line would have to be removed through this process as well. So this would just clean up the property in case there is any future development to take place on the site.

But as defined earlier, there are no land use changes. There are no proposed changes to the site. The assisted living facility will stay on lot 5A and the daycare will remain on lot 5B.

Staff sent out notice to the surrounding property owners. I did receive two phone calls inquiring if this was going to be for multifamily development. Part of the subdivision process that is not going to be on the site at all is the assisted living facility will remain as well as child daycare. I did explain however though that this is a multifamily development zoning so if something were to take place in future development, if any of the buildings were demolished, multifamily could take place on these properties.

With that, staff went to the Development Review Committee on November 1st. Through discussions we outlined if it meets the proper lot sizes per the R-3 zone. Does it have access? Is there shared points? And does it meet

the parking? All of those were met and so DRC recommended approval of the non-administrative replat.

Staff is recommending approval based on it does meet the subdivision code that is outlined in the 2001 Code. All the lots meet all the criteria and the land uses are permitted in the R-3 zoning district. This property will also be brought into compliance with the subdivision taking place, so if there are future development, they will have the ability to move forward administratively. And the DRC did recommend approval on November 1st.

With that the Commission's options are to vote "yes" and approve, vote "no" to deny, please be aware that if you vote to deny to provide additional findings, vote to amend, or vote to table. I stand for any questions. And the applicant's representative is here as well.

Kaiser: Thank you. Any questions, comments from the Commission? All right. Anybody in the public who wishes to speak on this item? Okay. Seeing none. We'll close public participation. Any additional comments or questions? All right. Looking for a motion to approve.

Bennett: I make a motion to approve 7.1.

Smith: I second.

Baum: Board Member Smith.

Smith: Yes, based on staff recommendation and it meets neighborhood compatibility.

Baum: Board Member Bennett.

Bennett: I vote to approve based on staff recommendation and DRC recommendation.

Baum: Board Member Murray.

Murray: Yes, to approve based on staff recommendation.

Baum: Chair Kaiser.

Kaiser: Yes, based on staff recommendation and consistency with Elevate Las Cruces.

Baum: Motion passes.

7.4 Case # 23ZO1000122: A request for a Special Use Permit (SUP) to allow a group childcare home not to exceed 12 children on a property Zoned R-1a (Single-Family Medium Density). The subject property is located at 4703 Big Springs St. and encompassing 0.13 ± acres. Submitted by Roxanna Sanchez representative. City Council District 5.

Kaiser: Okay. We'll move onto Item 7.4.

Castillo: Good evening, Commission. Tonight, we have 4703 Big Springs Street. It's a Special Use Permit for a group child homecare …

Nichols: Please identify for the record please.

Castillo: Sorry. I apologize. My name is John Castillo for the record. I'm an urban planner with the City of Las Cruces. So as I was saying before, we have 4703 Big Springs Street requesting a Special Use Permit for a group childcare home facility.

The current conditions of the property is it's currently zoned R-1a which is our Single-Family Medium Density zoning district. It's a developed residential lot that encompasses 0.13 acres. It's located within the Parkhill Estates Subdivision Phase 4. And this has been operating as a family childcare home for five-plus years and operating out of the property since January of 2023.

It has direct access from Big Springs Street which is a local roadway. As you can see from the zoning map, it is relatively all single-family residential. Here we go looking at an aerial map. Nothing but houses around. This is our street view looking southbound on Big Springs and then looking northbound on Big Springs.

The code requirements for a family childcare home or a group childcare home is it does require a home occupation business registration under Section 38-52. The family childcare home which they are currently operating as allows five to six children. It is a conditional use meaning that they all follow in accordance with state licensing agreements and register with the City as a business registration license. It is allowed in all single-family zoning residential districts.

The group childcare home which is what we're discussing today is a Special Use Permit under Section 38-54. This is for all single-family residential zoning districts. These are allowed uses within R-2 and R-3 and R-4 zoning districts. They are only permitted to have seven to 12 children in the home at any given point. And once again, they must all follow accordance with the State Licensing requirements and all City requirements.

Today's proposal is the SUP to convert a family childcare home to a group childcare home, meaning they're going to occupy at least 12 children in the facility. They will follow both state and city licensure requirements and follow all applicable regulations. They are also going to be providing a childcare service in and around the neighborhood to fulfill a much needed service that's within our community.

This is a site plan of the home. This is the proposed parking that they're going to do for drop offs and pickups. They do have the driveway parking for the staff that's going to be there, basically, it's the husband and wife. Public input was sent to all relevant agencies and departments. All supported the proposed Special Use Permit. Notice was sent to the surrounding properties within 500 feet. Staff did receive two phone calls in opposition of the proposed SUP.

Today staff recommends approval based on the following findings. The property owner has operated a family childcare home at this address and at previous residences since 2017. The applicant is familiar with state mandated requirements and has submitted plans to ensure that the group childcare home operates in a manner sensitive to and compatible with the surrounding residential neighborhood.

The drop off and pickup locations are optimized onsite and on street in a manner that promotes child safety. The childcare is a much needed service in and around the neighborhoods. The proposed SUP meets the purpose and intent of Section 38-2 of the Zoning Code. All applicable code requirements as outlined in the 2001 Zoning Code and those stipulated by the State of New Mexico must be adhered to for operation of the and proposed occupation.

Today, your options are to vote "yes" to approve, "no" to deny, vote to amend, or vote to table.

Kaiser: Thank you very much. Any questions or comments from the Commission? Commissioner Smith.

Smith: Yes, I have one question for staff. The two parties that were in opposition, did they vocalize any reasons why? Or they just did not want to have more kids in the neighborhood?

Castillo: I do believe that it was also the increased number of children in the neighborhood, traffic. I do believe that those people are here as well to speak out as well.

Smith: Okay. Thank you.

Kaiser: Any other questions, comments? All right. I will go to public comment. If I can get a show of hands of anyone in the audience who wishes to speak on this item. I see three hands. I'll go ahead and give each person three minutes. We'll start with the gentlemen in the way back. And before we begin, I need to swear you in. So if you could state your name for the record.

Heaney: Yes. My name is Richard Paul Heaney, H-E-A-N-E-Y. I reside at 4691 Big Springs Street and I'm here to speak in opposition to the program.

Kaiser: Okay. And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

Heaney: Yes, sir.

Kaiser: Go ahead.

Heaney: Okay. I'm a retired teacher of 40 years. I'm currently a substitute in Las Cruces public school district. Though I'm not here opposing kids but what I am here is opposing some misconceptions on this project.

Number one, the person who bought this house purchased it in January. And therefore his business that he ran before was six years was before he came here. So to me it looks like he bought that property with the intention of running a childcare center. Number two, there's a childcare center located within 0.2 miles on Arabela through our neighborhood and they service children already.

When I talked about the zoning guidelines, I looked at them and read them and they are vague and overbroad, and that means that every house in our neighborhood could be given a SUP. The next thing is that nothing was addressed, or what I saw in the reports about disability access to the property. The kitchen facilities are residential kitchen facility. I do not see where it says anything about the facility and the kitchen being protected from the children that are in the facility. The backyard description lacks presentation of what the backyard consists of. Is it desert landscaping, dirt, or grass?

The staff, they say they're going to fulfill the requirements. I want to know are they CPR trained? Have they taken safe school training? Do they have medical staff on? Is the fire department gone in and visited the facility? Do they have fire suppressing equipment? And can that equipment be, have they been trained on its use? And the environmental impact on the neighborhood with increased traffic and

noise. Not the kids that they're dropping off, but the cars that are coming in and then the lack of playground accessibility.

From where our house is, it is almost a mile to the nearest playground and that crosses a major artery. And then the intent of our area when we bought our house was that was an R-1 facility. It is not meant to run businesses. We have two daycare facilities, one on Telshor and one on Del Rey Boulevard within five minutes of our residence.

And then the last thing is that I just feel that if you approve this then you are accepting financial responsibility for any loss of property value that we have in our area. So I thank you for taking time to listen to my concerns, and I appreciate the job that you guys have to do. Thank you.

Kaiser: Thank you. All right. I think there was a gentleman that was in front, come on down. Please state your name for the record.

Martinez: My name is Charles Anthony Martinez.

Kaiser: And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

Martinez: Yes.

Kaiser: You've got three minutes.

Martinez: Okay. I moved here last February so I'm relatively new to this neighborhood. But I understand that these houses were made for single use family residence only. It was only until I found out from this letter when I came over that residents of Las Cruces can run businesses out of their own homes. And felt that was really unusual because where I came from in Nevada before I moved here. We had CCNRs, HOAs and things like that that would keep these kind of things out of the neighborhoods to keep the property values up, keep traffic down and to, you know keep the value of our homes up. So those are the things that I'm really concerned with.

The biggest thing is the traffic problem. Right now there's just no way that our street can handle that type of traffic. And I think that the biggest part of the problems that I see is going to be maybe the noise level. I just don't think that you know that's going to be appropriate. I'm retired and I bought this home, this neighborhood thinking it's going to be a nice quiet community. I want to keep it that way. So anything that you can do to be able to consider the residents of this neighborhood, I would appreciate the consideration, sir. Thank you.

Kaiser: Thank you. And then we have this gentleman over here. Please state your name for the record.

Th. Austin: Thomas Austin.

Kaiser: And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

Th. Austin: I do.

Kaiser: Go ahead.

Th. Austin: Ditto to the gentleman that went before me. We own property in that neighborhood. We're here really to oppose the next one on the agenda, 7.5. We own property at 1232 Antelope Pass. There is no parking there. There's no parking there now. And what we're concerned with and the reason we're opposed to this one is because it will set precedent for the next one and all the other houses that are coming after that.

We as property investors bought the house at 1232 Antelope Pass which is the next one. Which is close to this neighborhood. And like the gentleman before me or the first gentleman who came up. There's plenty of daycare centers within a very short distance of this property. So by approving these, these SUPs, it's going to set precedent for all the neighborhoods that are zoned for R-1a which is single-family, medium density housing.

And the lot line, the setbacks on these properties if you guys have seen them are what, about five feet. So the next house is 10 feet from our property. The next wall is about 10 feet from our wall. So it's you know it's going to affect the living standards for the people who already own houses there. That have bought those houses. Had those houses for years. And we've owned that property for over five.

So yes, we're in opposition of this one and we're going to be in opposition to the next for the same reason.

Kaiser: Thank you very much. Anybody else who wishes to speak on this item? Yes, please come forward. Please state your name for the record.

Holloway: Valaria Holloway.

Kaiser: And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

Holloway: That is correct.

Kaiser: Go ahead.

Holloway: Yes. I am actually one of the daycares in the Parkhill Estates. And currently I care for 11 children. And I am wanting to be in agreeance with whoever this person is, I don't know her personally, for her SUP. I know that there are plenty, I would say about three daycares that are centers that are close to our homes. However, our neighbors and our friends and people who live in our neighborhood want to be in a small, intimate environment with their children. They don't want to be in a classroom with 30 or less, more kids. And they want to be able to take care of their kids. Right now like I said I take care of 11. And I do walk across that Parkhill Drive to go to the park. I'm not really sure how far it is but all the neighbors that I have ever ran into as they're driving does slow down and help us to get across the street safely.

We are short-staffed home providers. I'm here speaking on that and 7.5 as well. So I don't know if I need to come back up and say it again a few minutes from now, but we are really short. Not having enough providers to take care of our kids in New Mexico. They're still building houses and we really do need to have enough people to take care of them. Thank you.

Kaiser: Thank you. All right. Last call. Anybody else in the audience? Yes. Please come forward. This is for 7.4.

Lee: Hello.

Kaiser: Please state your name for the record.

Lee: Jeffery Lee.

Kaiser: Do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

Lee: I do.

Kaiser: Go ahead.

Lee: So I'm one of the original homeowners on Big Springs. And so I've seen the area develop over the years. And traffic, yes, traffic is an issue. Now that we have perpendicular streets, Big Springs is used as one of the thoroughfares to get down to Cabin Creek. And then funnel out onto Del Rey.

So traffic and parking are an issue. There are bus stops that are on Cabin Creek so the increase in traffic does provide a hinderance to kids being able to play outside. I do have neighbors that have basketball courts or the stanchions and the kids play out in the street. And we have folks that you know come down the street and probably faster than they should. I've witnessed one neighbor backing out of her driveway and running into another neighbor pulling out of their driveway. So you know having this business there does provide you know a safety issue.

You know I do have one question. That is I thought that I read somewhere in the City bylaws in regards to businesses that are run out of homes that you know there shouldn't be any signage you know that promotes or advertises the business. So I hope that you know any business that does get approved you know they're in compliance with what the guidelines are for having signage or not. But most importantly, it's traffic and parking. So thank you very much.

Kaiser: Thank you. Okay. Last call. Can I get a final raise of hands if anybody wishes to speak on Item 7.4? Okay. Seeing none. I'm going to close public comment. Come back to the Commission. Any comments or questions. Commissioner Smith.

Smith: This question is for staff. The first gentleman that spoke, he gave a list of concerns about safety. For example you know fire, CPR training. Are any of all of those listed a direct requirement for licensing?

Castillo: Mr. Chair, Commissioner Smith. A lot of those are going to be actually state mandated regulations regarding CPR and educational requirements that the state would require. So I'm not too familiar with those. But our fire department does go out to every family childcare home facility that does a home occupation regarding those. And they do yearly inspections so they do look at life safety aspects.

So once a business that is doing a childcare facility from their home, they are required to have a fire inspection. The fire does go out and regulate what is needed for the home so that there will be modifications to this home that are going to be required as part of fire code regulations.

Smith: And my second question could be for you all for the owner/operator. They said that they operated at a previous address and now this address. How long have they been in this current address?

Castillo: Mr. Chair, Commissioner Smith. I'm not sure as to how long they've been at this current address. You guys did hear a Special Use Permit for, I believe it was 1534 Santa Thomas. That Special Use Permit was for this applicant as well. At the time that they applied for that one, they

were seeking to purchase this new home. So it was one of those things where we just kind of fell short on certain aspects, not necessarily from the City's standpoint or from their standpoint, it was just a weird coincidence that they received a home shortly after they had to come to this hearing.

Smith: Okay. Thank you.

Murray: I do have a question for staff. In the process of going through the presentation, making sure it complies with all the codes and whatnot. Do you guys look at the CCNRs if it is applicable to a specific neighborhood?

Castillo: Chair Kaiser, Commissioner Murray. The City does not adhere to CCNRs. We go strictly based off of what our municipal codes states.

Kaiser: Just to clarify I think what Commissioner Smith was asking. So it's my understanding that in order to operate this business that you also have to live at this address; is that correct?

Castillo: Mr. Chair. That is correct.

Kaiser: And how is something like that enforced?

Castillo: I will look to Adam.

Ochoa: Mr. Chair. To answer that question. There's multiple ways that that's taken care of. One is when they submit for their home business registration, they are listed as the actual property owner and that is looked up to make sure that their the actual property owner themselves. Additionally, on top of that the State of New Mexico themselves also do their inspection making sure that this is meeting the definition of what is a home occupation. So again, the definition of home occupation is the primary use of the property as a home, secondary is the business.

So when it comes to signage or what it looks like an appearance so on and so forth, primary home, secondary the business, sir.

Kaiser: Thank you.

Ochoa: You're welcome.

Kaiser: I just wanted to make one comment because I know it came up a number of times about the potential for increase in car traffic. I mean I certainly understand that you know if you increase the capacity that surely you could have residents from another neighborhood perhaps driving to drop their children off. But I think one of the huge advantages of having these

types of facilities directly in the neighborhood is to serve those residents that are in the neighborhood. So while I understand that there is always the possibility for an extra car or two, I think having this in the neighborhood is a direct benefit. And I hope that folks that utilize this service and take their kids there are going to be looking to walk their children dropping them off and picking them up in the afternoons.

So I think this type of business, in my opinion, it's sorely needed across the State of New Mexico and beyond. And I think any time that we can put these types of uses closer to where our children live, I think is a great opportunity. So that's just my perspective and comment there. Any additional comments or questions from the Commission? Hearing none. Looking for a motion to … Commissioner Smith.

Smith: Just real briefly. I just wanted to add on too. I know traffic, this isn't the first time that we've you know we've sat and voted on homecare facilities, and traffic is always one of the big issues. You know I'm just a common-sense guy. I look at you know the number of children going from say six to 12.

At the most, we're talking doubling six cars in the course of a week. And they're dropping the kids off and leaving and picking up. Yes, there's a possibility that one of those parents could be in a hurry, could be speeding, but I live on South Melendres, I've lived there for 20 years and it's a Melendres 500. I deal with speed on my street every single day when I back out of my driveway. So it's part of living in the city. It's part of living in a neighborhood.

I just have a difficult time; you know we're putting a lot of weight into the issue of heavy traffic based on one facility possibly dropping off. You know, possibly increased by six cars as opposed to the number of cars that drive through that neighborhood on a regular basis going to other streets or coming from other parts of the town. So I just wanted to comment on that.

Kaiser: All right. Looking for a motion to approve.

Bennett: I make a motion to approve 7.4.

Murray: I second.

Baum: Board Member Smith.

Smith: I vote yes based on staff recommendation and also just the dire need for childcare in this City and in the State. And also to really think about how

important it is for parents, single parents, to be able to provide safe, adequate childcare for their children.

Baum: Board Member Bennett.

Bennett: I vote to approve based on staff recommendation, Elevate Las Cruces, and approval from transportation, this is a huge need in our community.

Baum: Board Member Murray.

Murray: I vote yes based on staff recommendation and the need for childcare in the community, along with meeting State compliance and regulation.

Baum: Chair Kaiser.

Kaiser: Yes, based on staff recommendation and consistency with Elevate Las Cruces.

Baum: Motion passes.

7.5 Case # 23ZO1000133: A request for a Special Use Permit (SUP) to allow a group childcare home for up to twelve (12) children within a single-family residence located at 1236 Antelope Pass Drive. The subject property is currently zoned R-1a (Single-Family Medium Density) and encompasses ± 0.11 acres. Submitted by Chavelita's Place LLC, business owner. Council District 5.

Kaiser: Okay. Moving onto Item 7.5.

Abeyta-Corrella: Good evening. Christina Abeyta for the record. Today, I will be presenting for 1236 Antelope Pass which is a Special Use Permit for a childcare group home.

The current conditions for the property is the property is zoned R-1a. It encompasses 0.126 acres. It is single-family home with a double car garage. The home occupation business registration, they've had it since January 15, 2016 operating with the six children currently.

Here on the zoning map, you can see the location. The subject property is right here. We have the aerial map. The redlining isn't that great but you can actually see the property right here. Here you can see the access points. Code requirement for this one is Section 38-52C of the 2001 Zoning Code. It allows for home occupation business registrations for family childcare services for one to six children by right. So we're asking to increase that to seven to 12 children. That requires the SUP.

Section 38-54B of the 2001 Zoning Code, it's compliant with that. Special Use Permit require approval by the Planning and Zoning Commission in regards to a group childcare home. The proposal is to seek to expand the childcare services to a group childcare home allowing seven to 12 children. They will have staggered drop off and pick up times. Property offers the required designated on street and off-street parking at the subject property.

It will follow all childcare regulations of the State, in addition to all fire and building code requirements. Will follow all requirements of Section 38-59 of the 2001 Zoning Code.

Here is a site plan of the property. Here is the floor plan that they have provided us to show us how the home will be used as that childcare facility. Now, the staff did not identify any issues related to the SUP request. Items that were considered were determining staff's recommendations are as follows. It provides a live/work environment that promotes the development of mixed used centers to support the surrounding neighborhood and serve as a focal point for the community life. It's convenient for parents that live within the area utilizing services that create and establish stronger relationships within the community. And services are customized to meet the needs for affordability, consistency for the families to choose a service that actually aligns with their personal preference and values.

I did not receive any public input prior to the meeting. Staff's recommendations and findings. Approval based on the findings. The property will provide adequate parking for the home occupation without eliminating the necessary off-street parking per Section 38-52D of the 2001 Zoning Code. The SUP is supported by Elevate Las Cruces Comprehensive Plan which encourages home employment opportunities and increasing access to childcare. The proposal is compliant with the provisions of Section 38-52 which is the home occupation business registration, and Section 38-54 special use of the 2001 Zoning Code as amended.

So today, you have the options to vote "yes" to approve, "no" to deny, "yes" to amend with conditions, or vote to table.

Kaiser: All right. Thank you very much. Any questions, comments from the Commission? All right. Seeing none. Can I get a raise of hands for those who wish to speak on this item tonight? I see two, three, four, five. Okay. Six. So we'll go ahead and give each three minutes. So we'll start in the first row here. Please state your name for the record.

M. Ramirez: My name is Marie Peruca Ramirez.

Kaiser: And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

M. Ramirez: Yes.

Kaiser: Go ahead.

M. Ramirez: I just received this little thing in the mail. You could barely, I had to get a magnifying glass to even read where it was. But this is the house that I own with my son and my husband. I used to live there. And so, I know and I visit him a lot. So I know the traffic conditions there are such that people who have, it is a two car garage. They all have two car garages, but if you have a man and a wife or three people living there, everybody has a car and a truck and this and that. So people usually have their cars parked in the driveways or on the available streets.

To go down Antelope Road, you know I have a friend that lives there too. I usually have to go all the way down to find a parking place because there's just no parking places that are available. So this is a problem too with cars driving on the streets there. They come up, you had a map of the street there, I don't know if you can see this. Yes. There you go. So the cars, we live up on the corner up there, we used to live there, our son and his fiancée live there now. Okay. The cars go around really fast this way and then they try to, sometimes they want to go that way, it's a shortcut to get to Roadrunner which is the big street up there. And so, the streets, you can see the cars on that street there. They just barely, if you have cars on either side of the road it's hard to squeeze through them.

So it's just already crowded enough there. It is a really, really residential development. And if people are living there and also taking care of six kids, how many workers do you need for 12 kids? That's going to be several more cars parked on the street somewhere. And then people coming and going, picking them up, they're going to have to double park sometimes to get out of their car to go get their kids and bring them in. So I'm just concerned about that.

And the other thing I was wondering. It says on here that you don't discriminate. So what if people want to open up a, let's say after work, I want to work on cars on the street. Do I need a permit for that? And can you stop me from doing that because you're allowing childcare with 12 kids on these little houses. They are three bedrooms, I believe. I don't know how many bedrooms they have there. It looks like three. So if you have a bedroom and your husband has an office, where's the space for the kids to be? I'm just concerned about that. But mostly it's about the

traffic because I know it's dangerous, when I walk my dogs. I'm out of time. Okay. Thank you.

Kaiser: Thank you very much. All right. We're going to stay on this side of the room. Can I get a show of hands of who wish to speak? Okay. The lady that was. Please state your name for the record.

Uribe: Hello. I'm Ada Uribe.

Kaiser: And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

Uribe: I do. Yes.

Kaiser: Please go ahead.

Uribe: So I believe I live in the property behind the business and right now everything seems to be okay with the five or six children that they're taking care of, if that's what they're saying. And so, I believe when they duplicate the intake of children that's probably going to cause more liability. Up until now, I have had no issues other than maybe balls being thrown into our backyard and so forth.

But I am concerned for the children. If increasing the number of children is going to present, like I said, more liability. Are they going to be climbing the wall and going into neighboring properties? And are we going to be liable for that? Or who's going to be liable for the children?

The square footage seems adequate right now for the number of children that they have. So that's my concern for the safety of the children. And is there enough security? People have been voicing their concern about traffic. There's no speed bumps and we do have sometimes people speeding. Like you said, we live in the city and you know there's concerns with that.

So there's no speed bumps. There is a parking issue. You know, the families have two or three cars, so you do have you know people who live in the homes already that park on the street already. And that causes, you know you have to be very careful when you drive out and make sure because there's cars precisely parked on the street. And you have to be, you know make sure you're driving at 15 miles per hour or less. Be very careful.

And then the other thing too. I mean I was a single parent. Then I understand the need for childcare. And I understand that - what's the age group? I guess that would be my question because I know when

they have different age group, it presents a risk. You know, if you have older children you know being taken care with younger children then that could present an issue. You know I would have a question on the age group.

We do have loose pets sometimes wandering around the neighborhood. I mean are they going to be secured? And then the hours of operation is it going to be like 8:00 to 5:00 or are they going to hold onto that? So those are my concerns. And that's it. Thank you very much.

Kaiser: Thank you. And we'll go to the lady that was sitting next to her. Please state your name for the record.

C. Ramirez: Chiara Ramirez.

Kaiser: And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

C. Ramirez: Yes.

Kaiser: Go ahead.

C. Ramirez: I live on 4576 Pyramid Peak which is like if you go up and over it's the corner to close to her, right next to her house. I have been there for nine years and the street has been quiet. And I have a friend that lives on 1223 Antelope which is about three houses down across the street and it's hard to park at her house. And it's just her that lives there.

And then I agree that there's a need for childcare but I believe not more than six for a single, not even a two story. And the other thing is, is it for children or children and teenagers? I'm really bad at this. I ditto Paul and I think the other guy was Austin about all they said. And it also decreases my home value, which I bought nine years ago.

It would increase noise on the street because it's a quiet street. And we do have, we don't have traffic, it's more of a like people zooming around the corners, revving their engines. We don't need more noise than that. And if there's 12, there could be a lack of supervision because if it's just two people doing this you know you can't see all the kids at once. And then parking is an issue. And I believe that's all.

Kaiser: Thank you. And I believe we have one more on this side. Please come down. Please state your name for the record.

Saldivar: Maria Saldivar.

Kaiser: And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

Saldivar: I do.

Kaiser: Go ahead.

Saldivar: Okay. So I want answer. I'm the current owner of the SUP. I wanted to just answer a couple of the questions of the concerns of my neighbors. I assure you that the noise is going to be limited. I have a tight schedule. Four of the kids, guys, are mine. I currently have four kiddos. My oldest is nine years old and my youngest is two months old.

I'm trying to stay under. And by saying I'm trying is I just let go of one of my children who turned 11 years old because my cap out is 10. Why? Because I understand that a two-month-old and an 11-year-old, completely different minds, completely different attention that they're needing. I assure you that I am providing quality care.

The second provider also comes into the traffic concern is my husband. I do park my van currently in the garage. I do currently have another van that I just got rid of in my driveway. That will be gone by this weekend. And my husband drives his Durango on the driveway. Parking, like I said, four of the kiddos are mine. It's not going to be an issue because my hours are very limited as well, Monday through Friday, 7:30 to 3:30.

The noise level will be minimal. The traffic will be minimal. What are some of the other questions? Kids do not play on the street. Believe me, safety is a huge thing for us. Kids will not be playing on the street at any time. Like I said, we're on a schedule. I can provide people copies of they needed it.

Three of the current kids that I hold right now, well, two of them actually, two of the kiddos that I current watch are after school kids as well. They're not even there during the day. And I close at 3:30 so they're literally just, I'm their safe place to get them something to eat while their parents can get from work to my home to pick them up. What else? If you have any questions, I'm open. Thank you.

Kaiser: Thank you. Appreciate it. Can you just wait until we get through public comment and then. I think we'll go over to; we had two folks on this side of the room. Yes, so please come down. Just state your name for the record and you can go ahead.

Th. Austin: Thomas Austin. I swear to tell the truth.

Kaiser: Go ahead.

Th. Austin: You bet. We do own 1232 Antelope Pass. What you gentlemen as Planning and Zoning Commissioners, you understand why we have Planning and Zoning, correct? I don't expect you to answer that question. When we buy these properties, we buy them based on the zoning that is in place. That's why we buy these properties. That's why all these families have bought these properties.

But now, you're saying that the property that I bought, businesses can move in next door, all around. So my question to you is where does it stop? What can I start in my home and not, you've already set the precedence in the last approval.

The other question I have for you and I don't understand this. As Planning and Zoning, you make a recommendation to the City Council, right? This isn't approved until the City Council approves that SUP, correct? Or is that different here in Doña Ana County?

Kaiser: No. It's a final decision here, though you could certainly appeal it to City Council.

Austin: Right. So we can appeal that, but you set precedent in the last one. So what you're doing as a Planning and Zoning Commission is you're telling all of these people that they can start a business in a single-family, medium density housing project after we've already invested years of money, mortgages in these properties. We've already heard what you think about the traffic, the parking, all that stuff.

We understand that we need family care. That's why we have zoning, right? Isn't that why we have zoning and planning within our communities? That's where we have it. You have businesses that are zoned for businesses. You have single-family residences that are zoned for single-family residences. That's the purpose in planning and zoning.

So I'm confused as to what you guys are approving here when you're telling these people that own single-family residential houses that now you can start a business in that neighborhood. That's what you're doing. So there's no limit. The lady asked about mechanics. Why can't I build, so now you set a precedent. Now, I know that my house is no longer single-family residence. I can turn it into a business because you just said you could. And you're not worried about traffic. You're not worried about safety. You're not worried about the zoning that was already established when that subdivision was developed. You're going to change that. And that's what you have done.

We will appeal this to the City Council, okay. But you've already set precedence on the last one. I know how you're going to vote on this one. I understand we're opposed to it because we bought that property based on the zoning that was in place at the time. Thank you for your time.

Kaiser: Thank you. And one final speaker. Let's get through first round and then we'll reconsider that. Please state your name for the record.

Te. Austin: I am Terrie Austin.

Kaiser: And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

Te. Austin: Yes, sir.

Kaiser: Go ahead.

Te. Austin: So I'm here based on the children, not the traffic, not the business. I've taught school for 30 years. Now, I substitute. We owned a daycare. My husband and I owned Genesis Daycare. Quite a large daycare where putt-putt golf used to be, we turned that into a daycare. Because we wanted to help take care of children. So understand, we are not opposed to taking care of children at all.

In our home at 1232 Antelope Pass, I'm there quite often because my daughter lived there and my son lived there. And there are neighbors around these homes that have the privacy to party if they want, do whatever else they want. We have smelled, of course, smoking dope. This is their business. This is their privacy. By putting these children from this house with a little wall to that house, how do we know that the people that are right next store or in the backyard of those homes, this sounds rude to neighbors, but these obviously are decent people.

But what if there's somebody right there that's not maybe decent for children? But that's their privacy. I mean that's their little square. That's their little area. Their home to do what they want. Don't bring kids in there that aren't, have security as the daycare that we had. We had cameras at certain areas. We knew who came in and out of the house. It was protected. We had to have, I don't even know how to go about what I'm trying to say.

Let's please think of the children that are being dropped off there. That other people that are around in this area are safe for those children. The yard is no bigger than maybe from here to there. The yards are extremely small with little walls. I don't know if anybody is looking over

those walls at these kids watching these kids. Are they protected? That's what I want us to think about is the kids.

Kaiser: Thank you. Okay. A raise of hands from anybody else who wishes to speak on this item? All right ma'am I'll give you 30 seconds additional time. So state your name for the record and you may begin. I'll give you 30 seconds.

C. Ramirez: Okay. Chiara Ramirez.

Kaiser: You may begin. Go ahead.

C. Ramirez: Okay. I just wanted to talk of parking. My next door house has a …

Kaiser: Sorry. Can you move the microphone closer to you.

C. Ramires: I'm sorry. Yes.

Kaiser: So we can hear you. Thank you.

Ramirez: My topic is about the parking. My next door neighbor already has six cars and one of them blocks my windows. And the house has a lot of traffic as it is like a business. And again, you're setting precedence for everybody to have childcare, selling things out of their house. You know it just can go on and on and on. And pretty soon, we don't have our little, our single houses kind of.

Kaiser: Yes, I understand what you're saying. Unfortunately, that's time. I'm going to have to cut you off there. But I appreciate your comments. Okay. So seeing no other hands, we're going to close public comment and come back to the Commission. And, Commissioner Smith, you had a question for the applicant.

Smith: Yes. I actually have a question for staff. How narrow or broad are the types of businesses that are permitted to be operated out of a single-family home? I mean there's concerns about you know people starting a you know auto shop you know out of the home. I mean what types of businesses can be held in a single-family home?

Abeyta-Corrella: Commissioner, Chair. So the home occupation, there's actually an entire code and reference to that. A home occupation can be opened by any home. Again, like Adam said earlier, the primary use is the residential component. The business is ancillary to that. So it is still functioning as a residential home. You can open any type of business. I know that they had some concerns in reference to like car shops. If the person is running their office out of their home for a car shop, it is okay.

They cannot do work in their property because then it is a car repair versus it being a primary residence.

So the focus is the primary use has to be residential. So pretty much any business can go into a home as a home occupation based off of the way the code is written by right. The reason we have to do the Special Use Permit today is because they're asking for an increase in children and that is also part of the code.

Gonzales: Chair, Commissioner Smith. To also elaborate, the uses that are permitted by a home occupation are professional services, you have office uses, you do have limitations as to a portion of your home is allowed to be used. So only 25%, not to exceed 500 square feet. So we have several home occupational business licenses that are actually issued in the City of Las Cruces. Primarily, a lot of those are going to be appointment based only. They could be doing massage therapy. They could be running a barber shop. But these are their home occupations in which they do not have to leave their home, but they're still providing services to the community.

2001 Zoning Code was adopted by City Council so these regulations have been in place for 22 years now. We have not amended that section of our code for the home occupations. Anybody can come in and apply and we look at the space in which they're using, the car demand that would be required, and that's why we ask that there are generally appointment based because they're utilizing still the spaces that are available within your home or within the front of your property. Just to clarify.

Smith: So I have a comment. So just to keep the bumpers on this bowling lane. You know we're jumping outside of that lane in this narrative, creating all these you know false narratives that you know are becoming a reality in people's mindset. It's very, very unlikely that based on the regulations and based on the rules that are in place that there would be very many businesses outside of childcare that would generally occupy a single-family home.

Abeyta-Corrella: Chair, Commissioner. Yes, that would be correct. So we do have several businesses within this area. We do have several businesses within a two-mile radius that a lot of people don't even know those businesses are operating.

AUDIENCE MEMBER SPEAKING, NOT AT MICROPHONE.

Kaiser: Unfortunately, public comment is closed so we're not going to reopen that. We understand the concerns. We appreciate everybody coming

out and expressing those tonight. Any additional comments or concerns from the Commission? All right. Looking for a motion to approve.

Bennett: I make a motion to approve 7.5.

Smith: I second.

Baum: Board Member Smith.

Smith: Yes, based on staff recommendation.

Baum: Board Member Bennett.

Bennett: I vote to approve based on staff recommendation, This meets Elevate Las Cruces, and the purpose and intent of the code.

Baum: Board Member Murray.

Murray: Yes, based on the staff recommendation.

Baum: Chair Kaiser.

Kaiser: Yes, based on staff recommendation and consistency with Elevate Las Cruces.

Baum: Motion passes.

9.1 Case No. 22ZO0500153: A zone change request for properties primarily within and immediately adjacent to the existing Heather Hills Master Plan generally located south of University Meadows Subdivision and west of Stern Drive, a.k.a. 5150 Stern Drive. The zone change basically involves three lots and a portion of platted roadway adjacent to the current master plan boundary for a total of ± 23.23 acres. The proposed zone change is as follows:

- Lot 1, University Meadows Subdivision
  - Tract D - A zone change from R-1aC (Single-Family Medium Density-Conditional) to R-1a (Single-Family Medium Density) for ± 4.88 acre
  - Tract G - A zone change from R-1a (Single-Family Medium Density) to R-1a (Single-Family Medium Density) for ± 0.69 acres.
- Tract E, University Meadows Subdivision
  - Tract E - A zone change from R-1aC (Single-Family Medium Density-Conditional) to R-1a (Single-Family Medium Density) for ± 0.52 acre

- Tract H - A zone change from R-1a (Single-Family Medium Density) to R-1a (Single-Family Medium Density) for ± 0.95 acres
- Lot 2, MVCS Summary Subdivision No. 1
  - Tract B - A zone change from R-1aC (Single-Family Medium Density-Conditional) to R-1a (Single-Family Medium Density) for ± 6.30 acres.
- Lot 2-2A, University Meadows Subdivision
  - Tract A - A zone change from R-1aC (Single-Family Medium Density-Conditional) to R-1a (Single-Family Medium Density) for ± 0.68 acres.
  - Tract F - A zone change from R-1a (Single-Family Medium Density) to R-1a (Single-Family Medium Density) for ± 8.94 acres
- Portion of platted road (EBL&T Sub. B)
  - Tract C - A zone change from R-1aC (Single-Family Medium Density-Conditional) to R-1a (Single-Family Medium Density) for ± 0.17 acres.
  - Tract I - A zone change from R-1a (Single-Family Medium Density) to R-1a (Single-Family Medium Density) for ± 0.10 acres.

Submitted by Libbin Underwood Engineering & Surveying, representative. Council District 2.

Kaiser: Okay. We are now moving onto Item 9.1. And I believe, staff you're going to want to combine 9.1 and 9.2.

Banegas: Mr. Chairman, Members of the Commission. Vincent Banegas, Interim Planner for the record. That's correct. If we could suspend the rules and hear Case 9.1 and 9.2 together and then unsuspend them and vote on them independently, it would probably need a motion to do that.

Kaiser: Yes. So can I get a motion to suspend the rules so we can listen to 9.1 and 9.2 together?

Bennett: I make a motion to suspend the rules for 9.1 and 9.2 so we can hear them together.

Smith: I second.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

Kaiser: All right. Over to you staff.

Banegas: Thank you, Mr. Chairman, Members of the Commission. Tonight, we're going to hear a proposed major amendment to the Heather Hills Master Plan. And then along with that some rezoning of property within the Master Plan and very little outside the Master Plan which will be brought into the boundary for consistency's sake with what it is they're proposing to do.

The cases involved is 23CS0500134 and 22ZO0500153. So the current conditions regarding these two cases. They're both obviously located at 5150 Stern Drive. And as indicated incorporate most, well, all property within the existing boundary of Heather Hills and again some limited areas immediately adjacent to and outside that boundary.

The indication of MP pertains to a Master Plan. It's currently at 21.48 acres. It's vacant land, underutilized. Involves three parcels, one tract and two portions of platted roadways. The Land Use Designations for these are single-family medium density residential and there are some areas that are identified as quasi-institutional. And if I could explain that. Back in the day when this area was annexed and a Master Plan was prepared and ultimately approved in the initial zoning brought forward to City Council and that too was approved. The Mesilla Valley Christian School wanted to place their high school campus in this vicinity and hence the quasi-institutional restrictions that were put in place. They are no longer interested in doing that, hence these amendments.

In terms of the zone change, it's involving a little bit more acreage. It probably seems a little awkward that the acreage would be different, but it's 23.23 acres. Basically, any time you're involving one piece of property and the conditions are on part of it but not on the other, you have to identify the whole thing just for clarity's sake. And so, that's what the difference is there.

We have zoning in place per the Master Plan that is both R-1a, that's our single-family medium density residential, and R-1aC. The big C at the

backside there pertains to a set of conditions that were originally placed. It talks about access to Broadmoor Drive and restrictions to that. It talks about underground utilities. It talks about total cap on dwelling units that were put in place back in the day and quasi-institutional uses in certain areas.

So the Master Plan was prepared and approved back in '07. And I mentioned some of the dwelling unit restrictions, they limited the development within Heather Hills to 172 dwelling units. And I'll be explaining that some of these requirements or restrictions are no longer valid, but in this instance those were the restrictions that were put in place and that's in bullet number one.

So in 2009, there was the first amendment which added 7.13 acres. In 2019, I consider de facto amendment, they carved out 36.5 acres of the Heather Hills boundary and created another Master Plan called University Meadows. So one of the elements of tonight's amendment process is to realign, if you will, the boundaries for Heather Hills, update them among other things.

So the property itself is in the suburban neighborhood place type pursuant to the Elevate Las Cruces Comprehensive Plan. The access is primarily from Stern Drive onto Silverado Loop. And then there is a dead end or a portion of roadway that will provide access to the property in question.

And then on the south side, it's also from Stern Drive onto Rocky Road and then a street called Pebble Brook Drive. Pebble Brook Drive is part of a Cobblestone Creek, a subdivision. Back in the day, it was an ETZ or Extraterritorial Zone subdivision that was approved.

Both Stern Drive and Rocky Road, Stern Drive is a minor arterial, Rocky Road a collector is designated in the MPO Major Thoroughfare Plan and in Elevate Las Cruces. Area land uses include single-family residential on the north, some industrial uses and low density residential along with multi-dwelling low density residential in the south. You've got I-10 basically and Stern Drive to the east. And agricultural uses to the west.

As indicated earlier, Mesilla Valley Christian School was proposing to locate their high school campus within Heather Hills and my understanding is they are no longer interested in doing so.

So this is the area in question. I show it as an orange-colored area. This shows the zoning that is in place. Some of the property is R-1a, some of it is the R-1aC. And again, those conditions that I've talked to in the previous slide. Around it you have some industrial zoning here. You've

got a mobile home park and lower density residential uses here. And then very similar style of development in terms of what is being proposed in this vicinity, this area here is the University Meadows. Once upon a time when it originally came in, it was all part of Heather Hills.

Aerial map just showing you location. Again, ag land immediately west, proximity to I-10, etc. So in terms of the proposal for the Master Plan, applicant is seeking a major amendment. It will be called Heather Hills Master Plan Amendment No. 3. And again, it's intended to change the land use designation of areas within the boundary that were originally specified for quasi-institutional uses. And they're asking that that be changed and that they become single-family medium density residential designations.

We're also adding two portions of platted right-of-way and roadway. All told was 0.35 acres so very little added to the existing boundary of Heather Hills. So it's going from 21.48 to 21.83 acres. And obviously, we're also going to be updating the Master Plan boundary and the proposal seeks to create ultimately through the development process 80 additional single-family dwellings within the property itself. I should say 80 total, not 80 additional.

So here's the Master Plan. Again, University Meadows up here. That's no longer a consideration as part of Heather Hills. But what we have is a boundary here that is certainly under consideration this evening for the amendment. As indicated, a couple of parcels, three parcels, one tract, and then some portions of right-of-way are under consideration.

These are the areas that had the condition placed where it limited uses to quasi-institutional. This was for the college campus. And those are the areas that would be earmarked for consideration of change this evening. Just a quick picture showing some of the Master Plan drainage and grading that's being proposed and some of the utilities as well.

And in terms of the proposal for a zone change, obviously we're looking for consistency with the Master Plan Amendment. We're looking to change those areas that are R-1aC to R-1a. This action would eliminate the conditions originally and subsequently established for Heather Hills. And to recap, that talks about the restrictions to Broadmoor Drive and its access. That issue is no longer relevant to Heather Hills because it no longer is adjacent to that subdivision where Broadmoor Drive would have provided access for the area.

The dwelling cap was established for the entire original boundary and since 35 acres were carved from Heather Hills and made into its own Master Plan, those conditions no longer are relevant. Underground

utilities, the developer is proposing to do just that. So that's really not a relevant condition at this point. And quasi-institutional uses as indicated are no longer relevant in that they have pulled back from placing their campus on site.

These are very much the same boundary. These are the areas that have that condition associated with it. So you can see that not all of the boundary has the R-1aC, just the areas in orange. A couple of photos taken just looking from Silverado Loop to Stern Drive. That's the primary access point, and that's that cul-de-sac. They're looking to carve or redefine the cul-de-sac and kind of normalize it a little bit. And then that piece that gets removed would go into the boundary. But otherwise, Silverado Loop traverses in this fashion down and provides access to University Meadows primarily.

This is a shot from Silverado Loop that looks at the industrial properties that are more or less, well along the east side of the Heather Hills boundary. This is that little roadway that has a name, I cannot remember what it is, but that will be providing connectivity to Heather Hills. And then this is looking towards Cobblestone Creek, again that ETZ subdivision on the south. And this is the roadway that traverses through Cobblestone Creek in part. This is Pebble Brook Drive looking south. Rocky Road is more or less in this vicinity and would take you out to Stern Drive. This is a road that will provide the southern access that they will ultimately connect to.

So in terms of analysis, there is no health, safety, or welfare issues identified by staff. Staff also feels that the Master Plan Amendment as proposed and the zone changes as proposed will provide compatibility with the existing uses that are out there within the surrounding neighborhood. It's certainly consistent with the suburban place type as per Elevate Las Cruces. Encourages, obviously, low to moderate density residential land uses intermixed with areas of commercial. There's not a lot of commercial development out there but there is some industrial uses. And the proposal is just to create additional residential lots that fulfill that focus.

There is a requirement in code for a buffer along the residential lots where they sit adjacent to those industrial areas, more intense land uses, and that will be achieved merely through a setback requirement of 25 feet within that area that's very standard. Within that area, they can place sheds, you know gazebos, that kind of thing, but nothing on a primary use type level such as a house.

The case was noticed as per code. And staff received a few phone calls, inquiries only. No pros or cons were identified in talking with the

individuals. And before the Master Plan was up for consideration, the applicant had done an early notification mailout for the zone change portion and staff did not hear of any significant public input regarding that effort.

The Master Plan itself was taken to DRC on the 8th of this month and the DRC voted four to zero in favor of it. Two issues were addressed at DRC. One regarding connectivity of the water and gas utilities in the proposed Master Plan area with existing utilities in Silverado Loop. And then one was the roadway connection to Pebble Brook Drive. Both of those issues have been addressed by the developer's representative, design engineer and they are certainly willing to do that, so those are kind of nonissues at this point.

Staff recommendation and findings, the subject property is vacant, 21.4 acres in size as proposed with the amendment. It was annexed Master Plan and zoned for single-family medium density residential and quasi-institutional development. Again, the school is no longer interested in this location. The amendment and zone change, if approved, brings consistency to what's already developed in the surrounding area. And quite frankly, staff finds that the proposed amendment may reduce development impacts to the area than what was originally proposed. That seemingly was a big issue back in the day when annexation was underway for this area.

The subject property is in the suburban neighborhood place type. It's characterized by a development style that is being proposed. And several goals, policies, and actions from Elevate support this request, and it is certainly consistent with the purpose and intent of the 2001 Las Cruces Zoning Code.

So your options this evening are to vote "yes" and approve the two cases individually, vote "no" and deny them, vote "yes" with conditions, or vote to table. And just recognize that any denial will require new information or facts that were not identified in packet or presentation by staff. We do have Mr. Zach Libbin who's the design professional regarding this property in attendance and he may want to say a few words. And he's certainly here to answer any questions you may have of him. And I stand for questions.

Kaiser: All right. Thank you very much. And does the applicant representative wish to make some remarks? Before you begin, please state your name for the record.

Libbin: Zachary Libbin.

Kaiser: And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

Libbin: I do.

Kaiser: Go ahead.

Libbin: Mr. Chair, Commissioners. I think Vincent did a very nice job of presenting the project at hand and I don't really have anything to add. As noted, with the school no longer planning to build a school there, the residential lots consistent with the surrounding area makes sense.

Kaiser: All right. Thank you. Any questions from the Commission? I've got just a couple of brief ones. This is for you Mr. Banegas. In the staff report, page three you describe zone changes from R-1a to R-1a but that's not what's actually happening, right? We're just looking at the R-1aC to R-1a?

Banegas: Mr. Chairman, Members of the Commission. When I speak to, the area that is under zone change is presented not only to staff but will be presented to the Council in what the design professional identified as tracts. And some of those tracts, for instance, this one here or in this case it's a lot, Lot 2-2A comes down in this fashion and then loops around, etc. And there's a piece, there's a portion of it that has the R-1aC designation. So for sure that piece gets identified but because it's part of a larger property you also need to identify the portion that's okay as a remaining R-1a. That's why that's …

Kaiser: Okay. Thank you. And then, so in this what we're looking at right now, I guess it would be Daybreak Court? Has that been proposed in that fashion? It's at that northern part. South a little bit. The cul-de-sac at the very top.

Banegas: Okay. This one here?

Kaiser: Yes, that one. Was that the original when they were looking at the campus, was that the original roadway design, or is that something that's relatively recent?

Banegas: Mr. Chairman, Commissioners. That is a design consideration. Again, this is showing proposed. They're subject to change but roadways as part of their development proposal. In the original Master Plan, there were no such configurations of roadways for the school.

Kaiser: Okay. I guess my only comment would be it seems kind of silly to have such a long cul-de-sac. I just don't understand why you wouldn't connect

that to the Silverado Loop and have an actual loop. So that would just be my only suggestion if that's even on the table. You know if you're living at the edge of the cul-de-sac I mean you're literally right next to the arterial, the exit to the neighborhood and yet you've basically got to go that entire distance out of your way. It just seems inefficient.

Banegas: Mr. Chairman, Members of the Commission. Mr. Libbin was advised of that very concern. It's not an issue for tonight in that it's a Master Plan but for preliminary plat consideration. I'm informed that that could very well be an issue.

Kaiser: Very good. That's all that I have. Any other comments? All right. I will go to the public. Is there anybody who wishes to speak on this item? I see one. And state your name for the record.

Pearson: George Pearson.

Kaiser: And do you swear or affirm that the testimony you're about to give is the truth and nothing but the truth under penalty of law?

Pearson: I do.

Kaiser: Go ahead.

Pearson: So I didn't understand the right-of-way discussion. Whether you're taking right-of-way away from the roadways or adding right-of-way to the roadways. My concern would be that complete street standards are followed. And especially seems like there's an arterial going through part of this. That the arterial would be built for safe multimode access for both pedestrians and bicyclists. Thank you.

Kaiser: Thank you. And I'll go to staff. I think it's being added to the subdivision, correct?

Banegas: That's correct. These roadways are being added. And there's a stretch of half a roadway here that is being added. And then obviously, this little cul-de-sac just is becoming usable land. But all the roadways that are shown at this stage as proposed roadways are local roadways, residential.

Kaiser: Thank you. All right. We will need to restore our regular rules to be able to vote on both of these independently since we're looking at 9.1 and 9.2. And we have to make a motion to restore. So can I get a motion?

Bennett: I make a motion to unsuspend 9.1 and 9.2.

Murray: I second.

Baum: Board Member Smith.

Smith: Yes.

Baum: Board Member Bennett.

Bennett: Yes.

Baum: Board Member Murray.

Murray: Yes.

Baum: Chair Kaiser.

Kaiser: Yes.

Baum: Motion passes.

Kaiser: All right. Looking for a motion to approve Item 9.1.

Bennett: I make a motion to approve 9.1.

Smith: I second.

Baum: Board Member Smith.

Smith: I vote yes based on staff recommendation.

Baum: Board Member Bennett.

Bennett: I vote to approve based on staff recommendation, this meets Elevate Las Cruces, and the DRC approval.

Baum: Board Member Murray.

Murray: Yes, based on staff recommendation, Elevate Las Cruces, and the highest and best use of the tract of land.

Baum: Chair Kaiser.

Kaiser: Yes, based on staff recommendation and consistency with Elevate Las Cruces.

Baum: Motion passes.

9.2 Case No. 23CS0500134: A request for approval of a Major Amendment, known as Heather Hills Master Plan Amendment No. 3. The existing Heather Hills Master Plan boundary includes three parcels (Lot 1 and Lot 2-2A of the University Meadows Subdivision and Lot 2 of the MVCS Summary Subdivision No. 1. This master plan encompasses ± 21.48 acres and is generally located south of University Meadows Subdivision and west of Stern Drive, a.k.a. 5150 Stern Drive. Properties within the boundary are zoned R-1a (Single-Family Medium Density) and R-1aC (Single-Family Medium Density – Conditional). In terms of the amendment, consider the following:

- The proposed amendment will add ± 0.078 acres (Existing ROW from within the University Meadows Master Plan boundary and more specifically ROW from the easternmost Silverado Loop cul-de-sac). A portion of a platted roadway (EBL&T Subdivision 'B') will also be added to the Heather Hills Master Plan boundary making the total acreage ± 21.83 acres. The additional acreage will be incorporated into a proposed drainage tract and proposed residential lots.
- ± 4.96 acres of Lot 1, Lot 2 in its entirety, and ± 0.69 acres of Lot 2-2A will convert from the designated Institutional land use to Single-Family Medium Density.
- ± .271 acres of a platted road (EBL&T Sub. B) will convert from a platted road to Single-Family Medium Density.
- 80 residential lots are proposed.

Submitted by Libbin Underwood Engineering and Surveying, representative. Council District 2.

Kaiser: Looking for a motion to approve 9.2.

Bennett: I make a motion to approve 9.2.

Smith: I second.

Baum: Board Member Smith.

Smith: Yes, based on staff recommendation and it also meets the criteria for Elevate Las Cruces.

Baum: Board Member Bennett.

Bennett: I vote to approve based on staff recommendation.

Baum: Board Member Murray.

Murray: Yes, based on staff recommendation.

Baum: Chair Kaiser.

Kaiser: Yes, based on staff recommendation and consistency with Elevate Las Cruces.

Baum: Motion passes.

9.3 Case No. 23ZO05000120: A proposed zone change request from R-3 (High Density Residential District from the South Mesquite Overlay) to C-1 (Neighborhood Commercial District from the South Mesquite Overlay). The subject property is encompassing 0.233 ± acres and is located at 541 S. Campo St. The zone change is to allow for the future development of a commercial business on the subject property. Submitted by Libbin Underwood Engineering and Surveying, representative. City Council District 1.

POSTPONED UNTIL DECEMBER 19, 2023.

9.4 Case No. 23VO0500128: A variance request to deviate fifteen (15) feet to the required twenty (20) foot side yard setbacks for construction of a new shade structure located at 480 N. Seventeenth Street. The property encompasses 2.715 ± acres and is zoned M-1/M-2 (Industrial Standard). Submitted by Libbin Underwood Engineering and Surveying, representative. Council District 4.

Kaiser: Okay. Moving onto our final item this evening, Item 9.4, A variance request to deviate fifteen feet at 480 North Seventeenth Street.

Abeyta-Corrella: Good evening. Christina for the record again. I will be presenting for 480 North Seventeenth Street. This is for a variance. The current conditions of the property is the property is currently zoned M-1/M-2. It encompasses 2.715 acres. It is currently the existing RT Electric, Incorporated building. Its use is a warehouse associated with manufacturing.

This is the zoning map. And here you can see the parcel of property which kind of looks like an L. Here's the aerial map showing the property. The proposal, the variance will allow for a new shade structure that will encroach approximately 15 feet into the required side yard setback. The current requirement is 20 feet. This is going to be created to house vehicles, store material, and protect the utility poles. Here is the site plan of the property. This is where they're going to be doing the construction of that shade structure.

Analysis. Items that were considered when determining staff's recommendation are as follows. The buffer requirement is intended to minimize the noise, and that was the purpose of having that 20-foot setback. Currently, if we go back to the map, there's already an organic buffer right here by EBID. So there's like a canal already there. So there will be no impact to the adjacent properties identified. The proposal intent again is to store the materials, equipment, and vehicles that are already part of their daily operations.

We did not receive any public input related to this variance. Staff recommendation and findings are to recommend approval. The request will not impact the neighboring properties. The surrounding properties are currently zoned commercial and industrial. The request for the 15-foot deviation to the minimum required rear setback will not have any visual impacts to the surrounding property owners based off of the zoning and the buffer.

The office and commercial districts allow a five-foot setback but industrial has that 20-foot setback to enforce the buffer requirement. The proposal will not hinder the intent of that buffer requirement.

So tonight, you have the option to vote "yes" to approve, vote "no" to deny, vote "yes" to amend with conditions, or vote to table.

Kaiser: Thank you. Any questions, comments?

Smith: A quick one, just out of curiosity. How does an industrial setback differ from a residential setback? And as far as like granting a variance.

Abeyta-Corrella: Residential is usually a five foot to seven foot. It's based on the different zones. So it could be anywhere from zero to seven feet. The industrial has the 20-foot buffer to separate from adjacent properties that can be of different use types. So such as residential, additional commercial and when we look here there's actually a mobile home park and that's what it's buffering from. So it's not going to have impact here. The rest of this is also, as you can see, industrial. Across we have a PUD and the underlying zoning for that is also industrial.

Smith: All right. Thank you.

Kaiser: Any other questions? All right. Anybody in the audience who wishes to speak on this item this evening? All right. Seeing none. Looking for a motion to approve.

Bennett: I make a motion to approve 9.4.

Murray: I second.

Baum: Board Member Smith.

Smith: I vote yes based on staff recommendation and it meets the criteria for these types of decisions.

Baum: Board Member Bennett.

Bennett: I vote to approve based on staff recommendation.

Baum: Board Member Murray.

Murray: Yes, based on staff recommendation and the use of the intended variant.

Baum: Chair Kaiser.

Kaiser: Yes, based on staff recommendation and consistency with Elevate Las Cruces.

Baum: Motion passes.

10. DISCUSSION

11. STAFF ANNOUNCEMENTS

Kaiser: Okay. So that's it for our items this evening. Were there any staff announcements or discussion?

Nichols: Yes. Thank you, Chair Kaiser and members of the Commission. Larry Nichols for the record. Just basically, one announcement. And there will be a Planning and Zoning Commission meeting, in December. It will be scheduled for December the 19th. So we had hoped to not have to have one during the approaching Christmas, but there were several items that people wanted to be brought before the Commission. Thank you.

Kaiser: Well, that sounds good. I look forward to seeing everybody in December.

12. ADJOURNMENT (7:43)

Kaiser: And thank you all for coming out this evening. Looking for a motion to adjourn.

Bennett: I make a motion to adjourn.

Smith: I second.

Kaiser: All in favor?

MOTION PASSES UNANIMOUSLY.

_____

Chairperson

City Council Action and Executive Summary

3060; Council Bill 24-018

Type of Action:
☐ **Resolution**
☒ **Ordinance**
☐ **TIDD Resolution**

District:	☒ 1 ☒ 2 ☒ 3 ☒ 4 ☒ 5 ☒ 6 ☐ N/A		
1st Reading:	January 16, 2024	**Adopted:**	February 5, 2024
Drafter:	Chris Faivre	**Department:**	Economic Development
Program:	Business Development	**Line of Business:**	Business Development
Title:	**AN ORDINANCE REPEALING SECS. 7.8-110—7.8-199, ARTICLE III. - WAGE PLUS AND SECS. 7.8-200—7.8-299 ARTICLE IV. - FILM, FROM CHAPTER 7.8 OF THE LAS CRUCES MUNICIPAL CODE 1997, AS AMENDED.**		

TYPE OF ACTION: ☒ **Administrative** ☐ **Legislative** ☐ **Quasi-Judicial**

PURPOSE(S) OF ACTION:

To amend the Chapter 7.8 Economic Development of the Las Cruces Municipal Code to remove to Article III. Wage Plus, and Article IV. - Film.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

In 2018, the Economic Development Department was elevated from a section to a stand-alone department within the City. This process involved growing the role and scope of work of the staff. To help facilitate the City's economic development efforts, an economic development chapter was written into the Municipal Code. The intent of the chapter was to house and consolidate the various incentives the City has identified as significant to the economic growth of the community.

The creation of incentives for business development is an important component in recruiting and creating economic-based jobs for Las Cruces. These actions are supported by the City's strategic plan as well as Elevate Las Cruces.

In 1993, the New Mexico State Legislature enacted NMSA 1978 section 5 -10 -1 to 5-10 -13, titled the " Local Economic Development Act" (the "Act") to allow for the use of public resources for economic development. In 2023, the City of Las Cruces amended the Las Cruces Local Economic Development Plan through Ordinance No. 3039 to include recent changes to LEDA enacted at the state level.

Additionally, two of the articles of the Economic Development Chapter adopted in 2018 are no longer needed - Article III. Wage Plus, and Article IV. - Film from Chapter 7.8 Economic Development. Wage Plus will be amended and adopted via resolution, and there are no film incentives at the municipal level.

This ordinance is to amend Chapter 7.8 Economic Development of the Las Cruces Municipal Code to remove to Article III. Wage Plus, and Article IV. - Film.

SUPPORT INFORMATION:

Exhibit "A" Repealed Sections

PLAN(S):
Elevate Las Cruces

COMMITTEE/BOARD REVIEW:
None

DOES THIS AMEND THE BUDGET?:
☐ Yes
☒ No

Does this action amend the Capital Improvement Plan (CIP)?
☐ Yes
☒ No

Does this action align with Elevate Las Cruces?
☒ Yes
☐ No

OPTIONS / ALTERNATIVES:
1. Vote "Yes"; this will amend Chapter 7.8 Economic Development of the Las Cruces Municipal, Code and remove secs. 7.8-110—7.8-199, article III. Wage Plus, and secs. 7.8-200—7.8-299, Article IV. - Film.
2. Vote "No"; this will not amend Chapter 7.8 Economic Development of the Las Cruces Municipal, Code to remove secs. 7.8-110—7.8-199, article III. Wage Plus, and secs. 7.8-200—7.8-299, Article IV. - Film.
3. Vote to "Amend"; this will require additional direction from City Council.
4. Vote to "Table"; this will require additional direction from City Council.

REFERENCE INFORMATION:
Ordinance No. 2697, Ordinance No. 3039

ORDINANCE 3060; COUNCIL BILL 24-018

AN ORDINANCE REPEALING SECS. 7.8-110—7.8-199, ARTICLE III. - WAGE PLUS AND SECS. 7.8-200—7.8-299 ARTICLE IV. - FILM, FROM CHAPTER 7.8 OF THE LAS CRUCES MUNICIPAL CODE 1997, AS AMENDED.

The City Council is informed that:

WHEREAS, in 2018, the Economic Development Department was elevated from a section to a department within the City of Las Cruces, with the purpose of expanding the economic development efforts of the City; and

WHEREAS, an economic development chapter was written into the Municipal Code intended to house and consolidate the various incentives the City has identified as significant to the economic growth of the community; and

WHEREAS, the creation of incentives for business development is an important component in recruiting and creating economic-based jobs for Las Cruces, and these actions are supported by the City's strategic plan as well as Elevate Las Cruces; and

WHEREAS, in 1993, the New Mexico State Legislature enacted NMSA 1978 section 5 -10 -1 to 5-10 - 13, titled the " Local Economic Development Act" (the "Act") to allow for the use of public resources for economic development; and

WHEREAS, in 2023, the City of Las Cruces amended the Las Cruces Local Economic Development Plan through Ordinance No. 3039 to include recent changes to LEDA enacted at the state level; and

WHEREAS, two of the articles of the Economic Development Chapter adopted in 2018 are no longer needed - Article III. Wage Plus, and Article IV. - Film from Chapter 7.8 Economic Development.

NOW, THEREFORE, Be it Ordained by the Governing Body of the City of Las Cruces:

(I)

THAT Chapter 7.8 Economic Development of the Las Cruces Municipal Code is amended to remove secs. 7.8-110—7.8-199, article III. Wage Plus, and secs. 7.8-200—7.8-299, Article IV. - Film as shown in Exhibit "A".

(II)

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

DONE AND APPROVED this day of

APPROVED

_____

ATTEST:

_____

Moved by:

Seconded by:

AYES

NAYS

Secs. 7.8-110—7.8-199. Reserved.

~~ARTICLE III. WAGE PLUS~~

Secs. 7.8-200—7.8-299. Reserved.

~~ARTICLE IV. FILM~~

Secs. 7.8-300—7.8-399. Reserved.

3061; Council Bill 24-019

City Council Action and Executive Summary

Type of Action:
☐ **Resolution**
☒ **Ordinance**
☐ **TIDD Resolution**

District:	☒ 1 ☒ 2 ☒ 3 ☒ 4 ☒ 5 ☒ 6 ☐ N/A		
1st Reading:	January 16, 2024	**Adopted:**	February 5, 2024
Drafter:	Lisa LaRocque	**Department:**	City Manager's Office
Program:	Sustainability	**Line of Business:**	Sustainability

Title:	**AN ORDINANCE AMENDING CHAPTER 27, TRAFFIC, ARTICLE I AND ARTICLE VI OF THE LAS CRUCES MUNICIPAL CODE (LCMC) 1997 BY ADDING NEW DEFINITIONS AND REGULATION OF ELECTRIC VEHICLE CHARGING PARKING SPACES**

TYPE OF ACTION: ☐ **Administrative** ☒ **Legislative** ☐ **Quasi-Judicial**

PURPOSE(S) OF ACTION:
To amend the municipal code.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:
The City adopted a Climate Action Plan in 2020 with strategies necessary to transition to a carbon-free economy. The transportation sector contributes 53% of greenhouse gas emissions (GHG) and is the largest contributor of emissions in Las Cruces. The City has installed 8 public chargers to encourage the adoption of electric vehicles and reduce vehicle GHG emissions. Parking spots designated for electric vehicle charging require regulated use to deter improper use by non-charging vehicles. To support the efficient use of electric vehicle chargers and further adoption of electric vehicles, the City proposes to amend the municipal codes for new parking regulations of designated electric vehicle charger parking areas.

SUPPORT INFORMATION:
Exhibit "A" - Chapter 27

PLAN(S):
City Council Strategic Plan, Other, Department Strategic Business Plan, Elevate Las Cruces

COMMITTEE/BOARD REVIEW:
TSI PRC

DOES THIS AMEND THE BUDGET?:
☐ Yes
☒ No

Does this action amend the Capital Improvement Plan (CIP)?
☐ Yes

☒ No

Does this action align with Elevate Las Cruces?

☒ Yes

☐ No

OPTIONS / ALTERNATIVES:

1. Vote "Yes" this will approve to amend Chapter 27, Traffic, to include regulation of electric vehicle charging spaces.
2. Vote "No" this will disapprove to amend Chapter 27, Traffic, to include regulation of electric vehicle charging spaces.
3. Vote to "Amend" this would allow the City Council to modify the ordinance.
4. Vote to "Table" this would postpone consideration of the ordinance and staff would require further direction from City Council

REFERENCE INFORMATION:

CE 8.2.7 - Install additional EV charging stations

ORDINANCE 3061; COUNCIL BILL 24-019

AN ORDINANCE AMENDING CHAPTER 27, TRAFFIC, ARTICLE I AND ARTICLE VI OF THE LAS CRUCES MUNICIPAL CODE (LCMC) 1997 BY ADDING NEW DEFINITIONS AND REGULATION OF ELECTRIC VEHICLE CHARGING PARKING SPACES

The City Council is informed that:

WHEREAS, the City adopted a Climate Action Plan in 2020 with strategies necessary to transition to a carbon-free economy; and

WHEREAS, the transportation sector contributes 53% of greenhouse gas emissions and is the largest contributor of emissions in Las Cruces; and

WHEREAS, the City has installed 8 public chargers to encourage the adoption of electric vehicles and reduction of vehicle emissions as outlined in the Climate Action Plan; and

WHEREAS, parking spots designated for electric vehicle charging require regulated use to deter improper parking or idling by non-charging vehicles; and

WHEREAS, the designation of electric vehicle charging parking spots requires that they are used appropriately to not unnecessarily impede an EV owner from obtaining electric vehicle charging; and

WHEREAS, to support the efficient use of electric vehicle chargers and further adoption of electric vehicles, the City proposes to amend the municipal codes for new parking regulations of designated electric vehicle charger parking areas.

NOW, THEREFORE, Be it Ordained by the Governing Body of the City of Las Cruces:

(I)

THAT the changes to Chapter 27, Traffic, Article I and Article VI, of the Las Cruces Municipal Code are hereby amended and adopted to include new definitions and regulation of electric vehicle parking spaces, as shown in Exhibit A.

(II)

THAT this ordinance will take effect April 1, 2024.

(III)

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

DONE AND APPROVED this day of

APPROVED

_____

ATTEST:

_____

Moved by:

Seconded by:

AYES

NAYS

ARTICLE I. DEFINITIONS

Sec. 27-12-1-1. Definition of words and phrases.

A. The following words and phrases when used in this chapter shall, for the purpose of this chapter, have the meanings respectively ascribed to them in this section.

B. When in a specific section of this chapter a different meaning is given for a term defined for general purposes in this section, the specific section's meaning and application of the term shall control. (NMSA 1978, § 66-1-4)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-2. Abandoned vehicle.

"Abandoned vehicle" means a vehicle or motor vehicle which has been determined by a New Mexico law enforcement agency:

A. To have been left unattended on either public on private property for at least 30 days;

B. Not to have been reported stolen;

C. Not to have been claimed by any person asserting ownership; and

D. Not to have shown by normal record checking procedures to be owned by any person. (NMSA 1978, § 66-1-4.1)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-3. Administrator.

"Administrator" means the chief executive employee of the municipality; including but not limited to the manager, clerk or administrator, or his designated representative.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-4. Alley.

"Alley" means a street intended to provide access to the rear or side of lots or buildings in urban districts and not intended for the purpose of through vehicular traffic.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-5. Authorized emergency vehicle.

"Authorized emergency vehicle" means any vehicle of the fire department, police vehicles, ambulances and such emergency vehicles of municipal departments or public service corporations as are designated or authorized by the chief of the New Mexico state police or the administrator. (NMSA 1978, § 66-1-4.1)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-6. Bicycle.

27-12-1-6.1 Bicycle.

"Bicycle" means a device upon which any person or persons may ride, propelled exclusively by human power through a belt, chain, or gears, and having one or more wheels.

27-12-1-6.2 Electrical-assisted bicycle.

"Electrical-assisted bicycle" means a vehicle primarily propelled by human power applied to pedals upon which a person may ride having two or more wheels and a supplemental electric motor not exceeding 750 watts of power, and a top motor-powered speed of 20 miles per hour.

27-12-1-6.3 Pedicab.

"Pedicab" means either of the following: (a) a bicycle that has three or more wheels, that transport, or is capable of transporting, passengers on seats attached to the bicycle, that is operated by a person, and that is being used for transporting passengers for hire; (b) a bicycle that pulls a trailer, sidecar, or similar device, that transports, or is capable of transporting, passengers on seats attached to the trailer, sidecar, or similar device, that is operated by a person, and that is being used for transporting passengers for hire.

27-12-1-6.4 Bicycle facility.

A "bicycle facility" includes a wide variety of physical infrastructure including: bicycle lanes, shared-use lanes, multi-use paths or trails, bicycle boulevards, or cycle tracks. The definitions for these facilities can be found in the Manual on Uniform Traffic Control Devices, as amended, and the American Association of State Highway and Transportation Officials - Guide for the Development of Bicycle Facilities, as amended.

(Ord. No. 2121, § I, 7-19-04; Ord. No. 2670, § I(exh. A), 11-5-12)

Sec. 27-12-1-7. Bus.

"Bus" means every motor vehicle designed and used for the transportation of persons; and every motor vehicle, other than a taxicab, designed and used for the transportation of persons for compensation. (NMSA 1978, § 66-1-4.2)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-8. Business district.

"Business district" means the territory contiguous to and including a street and within 300 feet from the street where there are buildings in use for business or industrial purposes, including but not limited to hotels, banks, or office buildings, railroad stations, and public buildings which occupy at least 50 percent of the frontage on one side or 50 percent of the frontage collectively on both sides of the street. (NMSA 1978, § 66-1-4.2)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-9. Cancellation.

"Cancellation" means that a driver's license is annulled and terminated because of some error or defect or because the licensee is no longer entitled to such license, but cancellation of a license is without prejudice and application for a new license may be made at any time after such cancellation. (NMSA 1978, § 66-1-4.3)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-10. Combination.

"Combination" means any connected assemblage of a motor vehicle and one or more semi-trailers, trailers, or semi-trailers converted to trailers by means of a converter gear. (NMSA 1978, § 66-1-4.3)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-10.1. Commercial motor vehicle.

"Commercial motor vehicle" means a self-propelled or towed vehicle, other than special mobile equipment, used on public highways in commerce to transport passengers or property when the vehicle: is operated interstate and has a gross vehicle weight rating or gross combination weight rating, or gross vehicle weight or gross combination weight, or 4,536 kilograms, or 10,001 pounds or more; or is operated only in intrastate commerce and has a gross vehicle weight rating or gross combination weight rating, or gross vehicle weight or gross combination eight, of 26,001 or more pounds. (NMSA 1978, § 66-1-4.3J)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-11. Controlled access street.

"Controlled access street" means every highway, street or roadway in respect to which owners or occupants of abutting lands and other persons have no legal right of access to or from the same except at such points only and in such manner as may be determined by the public authority having jurisdiction over the highway, street or roadway. (NMSA 1978, § 66-1-4.3)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-12. Converter gear.

"Converter gear" means any assemblage of one or more axles with a fifth wheel mounted thereon, designed for use in a combination to support the front end of a semi-trailer but not permanently attached thereto. A converter gear shall not be considered a vehicle, as that term is used in NMSA 1978, ch. 66, but weight attributable thereto shall be included in declared gross weight. (NMSA 1978, § 66-1-4.3.)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-13. Crosswalk.

"Crosswalk" means:

A. That part of a street at an intersection included within the connections of the lateral lines of the sidewalks on opposite sides of the street measured from the curbs or, in the absence of curbs, from the edges of the traversable roadway.

B. Any portion of a street at an intersection or elsewhere distinctly indicated for pedestrian crossing by lines or other markings on the surface. (NMSA 1978, § 66-1-4.3)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-14. Curb loading zone.

"Curb loading zone" means a space adjacent to a curb reserved for the exclusive use of vehicles during the loading or unloading of passengers or materials.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-15. Daytime.

"Daytime" means from a half hour before sunrise to a half hour after sunset. (NMSA 1978, § 66-7-301)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-16. Dealer.

"Dealer" means any person who sells or solicits or advertises the sale of new or used motor vehicles, house trailers or trailers subject to registration in this state. Dealer shall not include:

A. Receivers, trustees, administrators, executors, guardians or other persons appointed by or acting under judgment, decree or order of any court;

B. Public officers while performing their duties as such officers;

C. Persons making casual sales of their own vehicles duly registered and licensed to them by the State of New Mexico;

D. Finance companies, banks and other lending institutions covering sales of repossessed vehicles; or

E. Licensed brokers under the Manufactured Housing Act who for a fee, commission or valuable consideration engage in brokerage activities related to the sale, exchange or lease-purchase of pre-owned manufactured homes on a site installed for a consumer. (NMSA 1978, § 66-1-4.4)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-17. Director.

"Director" means the secretary of the state taxation and revenue department. (NMSA 1978, § 66-1-4.4)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-18. Divided street.

"Divided street" means any street containing a physical barrier, intervening space or clearly indicated dividing section so construed to impede vehicular traffic and separating vehicular traffic traveling in opposite directions.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-19. Division.

"Division" without further specification, "division of motor vehicles" or motor vehicles division means the department. (NMSA 1978, § 66-1-4.4)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-20. Driveaway-towaway operation.

"Driveaway-towaway operation" means any operation in which any motor vehicle, new or used, constitutes the commodity being transported, when one set or more of wheels of any such motor vehicle is on the street during the course of transportation, whether or not the motor vehicle furnishes the motive power. (NMSA 1978, § 66-1-4.4)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-21. Driver.

"Driver" means every person who drives or is in actual physical control of a motor vehicle, including a motor-driven cycle, upon a street or who is exercising control over, or steering, a vehicle being towed by a motor vehicle or who operates or is in actual physical control of an off-highway motor vehicle. (NMSA 1978, § 66-1-4.4K)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-22. Driver's license.

"Driver's license" means a license or a class of license issued by a state or other jurisdiction to an individual that authorizes the individual to drive a motor vehicle. (NMSA 1978, § 66-1-4.4)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-23. Explosives.

"Explosives" means any chemical compound or mechanical mixture that is commonly used or intended for the purpose of producing an explosion and which contains any oxidizing and combustive units or other ingredients in such proportions, quantities, or packing that an ignition by fire, friction, concussion, percussion, or detonator of any part of the compound or mixture may cause such a sudden generation of highly heated gases that the resultant gaseous pressures are capable of producing destructive effects on contiguous objects or of destroying life or limb. A further definition of explosives is contained in NMSA 1978, § 66-3-861. (NMSA 1978, § 66-1-4.5)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-24. Farm tractor.

"Farm tractor" means every motor vehicle designed and used primarily as a farm implement for drawing plows and mowing machines and other implements of husbandry. (NMSA 1978, § 66-1-4.6)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-25. First offender.

"First offender" means a person who for the first time under state or federal law or municipal ordinance has been adjudicated guilty of the charge of driving a motor vehicle while under the influence of intoxicating liquor or any drug which renders him incapable of safely driving a motor vehicle regardless of whether the person's sentence was suspended or deferred. (NMSA 1978, § 66-1-4.6)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-26. Flammable liquid.

"Flammable liquid" means any liquid which has a flash point of 70 degrees Fahrenheit, or less, as determined by a tagliabue or equivalent closed-up test device. (NMSA 1978, § 66-1-4.6)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-27. Freight curb loading zone.

"Freight curb loading zone" means a space adjacent to a curb for the exclusive use of vehicles during the loading or unloading of freight.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-28. House trailer.

"House trailer" means a manufactured home. (NMSA 1978, § 66-1-4.8)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-29. Implement of husbandry.

"Implement of husbandry" means every vehicle which is designed for agricultural purposes and exclusively used by the owner thereof in the conduct of his agricultural operations. (NMSA 1978, § 66-1-4.9)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-30. Intersection.

A. "Intersection" means:

(1) The area embraced within the prolongation or connection of the lateral curb lines, or, if none, then the lateral boundary lines of the roadways or two streets which join one another at, or approximately at,

right angles, or the area within which vehicles traveling upon different streets joining at any other angle may come in conflict.

(2) Where a street includes two roadways 30 feet or more apart, every crossing of each roadway of such divided street by an intersecting street shall be regarded as a separate intersection. In the event the intersecting street also includes two roadways 30 feet or more apart, every crossing of two roadways of such highways shall be regarded as a separate intersection. (NMSA 1978, § 66-1-4.9)

B. The junction of an alley with a roadway shall not constitute an intersection.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-31. Interstate highway.

"Interstate highway" means any public highway which has been designated as an interstate highway by the Government of the United States.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-32. Laned roadway.

"Laned roadway" means a roadway which is divided into two or more clearly marked lanes for vehicular traffic. (NMSA 1978, § 66-1-4.10)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-33. License or license to operate a motor vehicle.

"License" or "license to operate a motor vehicle" means any driver's license or any other license or permit to operate a motor vehicle issued under, or granted by, the laws of this state including:

A. Any temporary license or instruction permit;

B. The privilege of any person to drive a motor vehicle whether or not the person holds a valid license; and

C. Any nonresident's operating privilege as defined herein.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-34. Metal tire.

"Metal tire" means every tire the surface of which in contact with the street is wholly or partly of metal or other hard nonresilient material, except that for the purposes of this chapter a snow tire with metal studs designed to increase traction on ice or snow shall not be considered a metal tire. (NMSA 1978, § 66-1-4.11)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-35. Mobile home.

"Mobile home" means a house trailer, other than one held as inventory for sale or resale, that exceeds either a width of eight feet or a length of 40 feet, when equipped for the road.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-36. Moped.

"Moped" means a two-wheeled or three-wheeled vehicle with an automatic transmission and a motor having a piston displacement of less than 50 cubic centimeters, which is capable of propelling the vehicle at a maximum speed of not more than 30 miles an hour on level ground at sea level. (NMSA 1978, § 66-1-4.11)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-37. Motorcycle.

"Motorcycle" means every motor vehicle having a seat or saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground, but excluding a tractor. (NMSA 1978, § 66-1-4.11)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-38. Motor driven cycle.

"Motor driven cycle" means every motorcycle, motor scooter and moped having an engine with less than 100 cubic centimeters displacement.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-39. Motor scooter.

"Motor scooter" means a motor-driven cycle as defined in this section.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-40. Motor vehicle.

"Motor vehicle" means every vehicle which is self-propelled and every vehicle which is propelled by electric power obtained from batteries or from overhead trolley wires, but not operated upon rails; but for the purposes of the Mandatory Financial Responsibility Act (NMSA 1978, §§ 66-5-201—66-5-239), "motor vehicle" does not include "special mobile equipment." (NMSA 1978, § 66-1-4.11)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-41. Nighttime.

"Nighttime" means the hours from a half hour after sunset to a half hour before sunrise.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-42. Nonresident.

"Nonresident" means every person who is not a resident of this state. (NMSA 1978, § 66-1-4.27)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-43. Official time standard.

"Official time standard" means whenever certain hours are named in this chapter they shall mean standard time or daylight-saving time as may be in current use in this municipality.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-44. Official traffic-control devices.

"Official traffic-control devices" means all signs, signals, markings and devices not inconsistent with this chapter placed or erected by authority of a public body or official having jurisdiction, for the purpose of regulating, warning, or guiding traffic. (NMSA 1978, § 66-1-14.13)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-45. Operator.

"Operator" means "driver," as defined in this section. (NMSA 1978, § 66-1-4.13)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-46. Owner.

"Owner" means a person who holds the legal title of a vehicle and may include a conservator, guardian, personal representative, executor or similar fiduciary or, in the event a vehicle is the subject of an agreement for the conditional sale or lease thereof with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee or lessee, or, in the event a mortgagor of a vehicle is entitled to possession, then such conditional vendee or lessee or mortgagor. (NMSA 1978, § 66-1-4.13)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-47. Park or parking.

"Park" or "parking" means the standing of a vehicle, whether occupied or not, other than temporarily for the purpose of and while actually engaged in loading and unloading. (NMSA 1978, § 66-1-4.14)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-48. Passenger curb loading zone.

"Passenger curb loading zone" means a place adjacent to a curb reserved for the exclusive use of vehicles during the loading or unloading of passengers.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-49. Pedestrian.

"Pedestrian" means any natural person on foot. (NMSA 1978, § 66-1-4.14)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-50. Person.

"Person" means every natural person, firm, copartnership, association, corporation, or other legal entity. (NMSA 1978, § 66-1-4.14)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-51. Pole trailer.

"Pole trailer" means any vehicle without motive power, designed to be drawn by another vehicle and attached to the towing vehicle by means of a reach or pole or by being boomed or otherwise secured to the towing vehicle and ordinarily used for transporting long or irregularly shaped loads such as poles, structures, pipes or structural members capable, generally, of sustaining themselves as beams between the supporting connections. (NMSA 1978, § 66-1-4.14)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-52. Police or peace officer.

"Police or peace officer" means every officer authorized to direct or regulate traffic or to make arrests for violations of this chapter. (NMSA 1978, § 66-1-4.14)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-53. Private road or driveway.

"Private road or driveway" means every way or place in private ownership used for vehicular travel by the owner and those having express or implied permission from the owner, but not other persons. (NMSA 1978, § 66-1-4.14)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-54. Public holidays.

"Public holidays" means New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day, or any other day designated a holiday by the governing body of this municipality.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-55. Railroad.

"Railroad" means a carrier of persons or property upon cars operated upon stationary rails. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-56. Railroad sign or signal.

"Railroad sign or signal" means any sign, signal, or device erected by authority of a public body or official or by a railroad and intended to give notice of the presence of railroad tracks or the approach of a railroad train. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-57. Railroad train.

"Railroad train" means a steam engine, electric or other motor, with or without cars coupled thereto, operated upon rails. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-58. Recreational vehicle.

"Recreational vehicle" means a vehicle with a camping body that has its own motive power, is affixed to or is drawn by another vehicle and includes motor homes, travel trailers and truck campers. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-59. Registration number.

"Registration number" means the number assigned by the motor vehicle division to the owner of a vehicle or motor vehicle required to be registered by the motor vehicle code. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-60. Registration plate.

"Registration plate" means the plate, marker, sticker or tag assigned by the motor vehicle division for the identification of the registered vehicle. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-61. Residence district.

"Residence district" means the territory contiguous to and including a street not comprising a business district when the property on the street for a distance of 300 feet or more is in the main improved with residences or residences and buildings in use for business. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-62. Revocation.

"Revocation" means that the driver's license and privilege to drive a motor vehicle on the public streets are terminated and shall not be renewed or restored, except that an application for a new license may be presented and acted upon by the division after the expiration of at least one year after date of revocation. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-63. Right-of-way.

"Right-of-way" means the privilege of the immediate use of the roadway. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-64. Road tractor.

"Road tractor" means every motor vehicle designed and used for drawing other vehicles and not so constructed as to carry any load thereon, either independently or as any part of the weight of a vehicle or load so drawn. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-65. Roadway.

"Roadway" means that portion of a street improved, designed, or ordinarily used for vehicular travel, exclusive of the berm or shoulder. In the event a street includes two or more separate roadways, the term "roadway" as used in this chapter refers to any such roadway separately but not to all such roadways collectively. (NMSA 1978, § 66-1-4.15)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-66. Safety zone.

"Safety zone" means the area or space officially set apart within a street for the exclusive use of pedestrians and which is protected or is so marked or indicated by adequate signs as to be plainly visible at all times while set apart as a safety zone. (NMSA 1978, § 66-1-4.16)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-67. School bus.

"School bus" means any motor vehicle operating under the jurisdiction of the state board of education or private school or parochial school interests which is used to transport children, students or teachers to and from schools or to and from any school activity, but not including any vehicle:

A. Operated by a common carrier, subject to and meeting all requirements of the state corporation commission but not used exclusively for the transportation of students;

B. Operated solely by a government-owned transit authority, if the transit authority meets all safety requirements of the state corporation commission but is not used exclusively for transportation of students; or

C. Operated as a per capita feeder as defined in NMSA 1978, § 22-16-6.

State law reference(s)—Similar provisions, NMSA 1978, § 66-1-4.16.

(Ord. No. 2121, § I, 7-19-04; Ord. No. 2228, § I, 8-15-05)

Sec. 27-12-1-68. Semi-trailer.

"Semi-trailer" means any vehicle, without motive power, other than a pole trailer, designed for carrying persons or property and for being drawn by a motor vehicle, and so constructed that some part of its weight and that of its load rests upon or is carried by another vehicle. (NMSA 1978, § 66-1-4.16)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-69. Sidewalk.

"Sidewalk" means that portion of a street between the curb lines, or the lateral lines of a roadway, and the adjacent property lines, intended for the use of pedestrians. (NMSA 1978, § 66-1-4.16)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-70. Solid tire.

"Solid tire" means every tire of rubber or other resilient material which does not depend upon compressed air for the support of the load. (NMSA 1978, § 66-1-4.16)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-71. Stand or standing.

"Stand" or "standing" means the halting of vehicle, whether occupied or not, otherwise than temporarily for the purpose of and while actually engaged in receiving or discharging passengers.

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-72. State.

"State" means a state, territory or possession of the United States, the District of Columbia, or any province of the Dominion of Canada. (NMSA 1978, § 66-1-4.16)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-73. State highway.

"State highway" means any public highway which has been designated as a state highway by the legislature, the state transportation commission or the secretary of the state transportation department. (NMSA 1978, § 66-1-4.16)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-74. Stop.

"Stop," when required, means complete cessation from movement. (NMSA 1978, § 66-1-4.16)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-75. Stop, stopping or standing.

"Stop," "stopping" or "standing," when prohibited, means any stopping or standing of a vehicle, whether occupied or not, except when necessary to avoid conflict with other traffic or in compliance with the directions of a police officer or traffic-control sign or signal. (NMSA 1978, § 66-1-4.16)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-76. Street or highway.

"Street" or "highway" means every way or place generally open to the use of the public as a matter of right for the purpose of vehicular travel, even though it may be temporarily closed or restricted for the purpose of construction, maintenance, repair or reconstruction. (NMSA 1978, § 66-1-4.16)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-77. Subsequent offender.

"Subsequent offender" means a person who was previously a first offender and who again, under state law, federal law, or municipal ordinance, has been adjudicated guilty of the charge of driving a motor vehicle while under the influence of intoxicating liquor or any drug which rendered the person incapable of safely driving a motor vehicle regardless of whether the person's sentence is suspended or deferred.

(Ord. No. 2121, § I, 7-19-04; Ord. No. 2228, § II, 8-15-05)

State law reference(s)—Similar provisions, NMSA 1978, § 66-1-4.16.

Sec. 27-12-1-78. Suspension.

"Suspension" means that the driver's license and privilege to drive a motor vehicle on the public highways are temporarily withdrawn. (NMSA 1978, § 66-1-4.16)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-79. Taxicab.

"Taxicab" means a motor vehicle used in the transportation of persons for hire, having a normal seating capacity of not more than seven persons. (NMSA 1978, § 66-1-4.17)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-80. Through street.

"Through street" means every street or portion thereof at the entrance to which vehicular traffic from intersecting streets is required by law to stop before entering or crossing the same when stop signs are erected as provided in this chapter. (NMSA 1978, § 66-1-4.17)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-81. Traffic.

"Traffic" means pedestrians, ridden or herded animals, vehicles, and other conveyances either singly or together using any street for purposes of travel. (NMSA 1978, § 66-1-4.17)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-82. Traffic-control signal.

"Traffic-control signal" means any device, whether manually, electrically or mechanically operated, by which traffic is alternately directed to stop and to proceed. (NMSA 1978, § 66-1-4.17)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-83. Trailer.

"Trailer" means any vehicle, without motive power, designed for carrying persons or property and for being drawn by a motor vehicle, and so constructed that no part of its weight rests upon the towing vehicle. (NMSA 1978, § 66-1-4.17)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-84. Trial court.

"Trial court" means the magistrate, municipal or district court which tries the case concerning an alleged violation of a provision of the Uniform Traffic Ordinance and the motor vehicle code. (NMSA 1978, § 66-1-4.17)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-84.1. Tribe.

"Tribe" means an Indian nation, tribe or pueblo that is located wholly or partially in New Mexico. For purposes of violators resulting in suspension or revocation of licenses and for DWI offenses (NMSA 1978, § 66-5-25, 26, 30 and 66-8-102), "tribe" is further defined as one that has executed an intergovernmental agreement with the state pursuant to NMSA 1978, § 66-5-27.1. (NMSA 1978, §§ 66-1-4.17, 66-5-1.2)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-85. Truck.

"Truck" means every motor vehicle designed, used or maintained primarily for the transportation of property. (NMSA 1978, § 66-1-4.17)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-86. Truck tractor.

"Truck tractor" means every motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn. (NMSA 1978, § 66-1-4.17)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-87. Validating sticker.

"Validating sticker" means the tab or sticker issued by the division to signify, upon a registration plate, renewed registration. (NMSA 1978, § 66-1-4.19)

(Ord. No. 2121, § I, 7-19-04)

Sec. 27-12-1-88. Vehicle.

27-12-1-88.1 Vehicle.

"Vehicle" means every device in, upon, or by which, any person or property is or may be transported or drawn upon a street, including any frame, chassis, body or unitized frame and body of any vehicle or motor vehicle, except devices moved by human power or used exclusively upon stationary rails or tracks.

27-12-1-88.2 Electric vehicle (EV).

"Electric vehicle (EV)" means an on-road motor vehicle that draws propulsion using a traction battery that has at least four kilowatt hours of capacity and uses an external source of electric energy to charge or recharge the battery.

27-12-1-88.3 Electric vehicle (EV) charging station.

"Electric vehicle (EV) charging station" means a public or private parking space that is served by charging equipment that has its primary purpose the transfer of electric energy to a battery or other energy storage device in an electric vehicle.

(Ord. No. 2121, § I, 7-19-04; Ord. No. 2228, § III, 8-15-05)

State law reference(s)—Similar provisions, NMSA 1978, § 66-1-4.19.

Sec. 27-12-1-89. Vulnerable user of a public way.

"Vulnerable user of a public way" or "vulnerable user" means a pedestrian, a person with disabilities, a highway worker, tow truck operator, utility worker, any other worker with legitimate business in or near the road or right-of-way, or stranded motorist or passenger. This definition also includes a person riding an animal or a

person operating any of the following on a public way, crosswalk or shoulder of the highway: (1) a farm tractor or implement of husbandry; or (2) a bicycle.

(Ord. No. 2670, § I(exh. A), 11-5-12)

Sec. 27-12-1-90. Any other term.

Any other term used in this chapter is used in its commonly accepted meaning except where such term has been defined elsewhere in this chapter or defined in NMSA 1978, §§ 66-1-4.1—66-1-4.20.

(Ord. No. 2121, § I, 7-19-04; Ord. No. 2670, § I(exh. A), 11-5-12)

ARTICLE VI. TRAFFIC REGULATIONS

Sec. 27-12-6-1. Speed regulations.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-1.1. Basic rule.

No person shall drive a vehicle at a speed greater than is reasonable and prudent under the conditions and having regard to the actual and potential hazards then existing. Consistent with the foregoing, every person shall drive at a safe and appropriate speed when approaching and crossing an intersection or railroad grade crossing, when approaching and going around a curve, when approaching a hill crest, when traveling upon any narrow or winding street and when special hazards exist with respect to pedestrians or other traffic or by reason of weather or highway conditions.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-1.2. Speed limits.

A. No person shall drive a vehicle on a street or detour at a speed greater than:

(1) Fifteen miles per hour on all streets when passing a school while children are going to, or leaving school, and when the school zone is properly posted;

(2) Thirty miles per hour in any business or residence district (NMSA 1978, § 66-7-301); or

(3) The lawfully posted speed limit when signs are erected giving notice of the speed limit.

(4) The posted speed limit in construction zones posted as double fine zones or other safety zones posted as double fine zones as designated by the municipality or highway and transportation department, provided that the posted speed limit be determined by an engineering study performed by the state highway and transportation department.

B. In every event, speed shall be so controlled as may be necessary:

(1) To avoid colliding with any person, vehicle or other conveyance on, or entering, the street;

(2) To comply with legal requirements as may be established by the municipality, the state highway department or the New Mexico state police, and the duty of all persons to use due care; and

(3) To protect workers in construction zones posted as double fine zones or other safety zones posted as double fine zones as designated by the municipality or highway and transportation department. (NMSA 1978, § 66-7-301)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-1.3. Establishment of speed zones.

A. Whenever the administrator determines, upon the basis of an engineering survey and traffic investigation, that any speed limit permitted under state law or local ordinance is greater or less than is reasonable or safe under the conditions found to exist upon any part of a street within his jurisdiction, he may declare a speed limit for that part which is effective at times determined, when appropriate signs giving notice thereof are erected at the particular part of the street.

B. Alteration of speed limits on state highways by the administrator are not effective until approved by the state highway commission. (NMSA 1978, § 66-7-303)

C. The administrator shall adhere to and abide by all applicable state statutes in making his determination of speed limits in the municipality.

D. Whenever the administrator declares a speed limit, he shall submit a schedule of the speed limit to the police department, the municipal judge, the municipal clerk and the municipal attorney.

E. Speed zones may be marked by a sign containing a flashing yellow light and, when the light is in operation, the speed limit, instructions or regulations on the sign are in effect.

F. The provisions of subsection A. of this section shall not apply to changes of speed limit in construction zones authorized pursuant to 27-12-6-1.3 G. through K. of this section.

G. When construction, repair or reconstruction of any street or highway is being done, the administrator or other governmental authority with jurisdiction over that street or highway is authorized to designate as a construction zone that portion of the street or highway where construction, reconstruction or repair is being done and to close the construction zone to traffic or to provide for a single lane of traffic on any two-lane or four-lane highway in the construction zone.

H. The administrator or other governmental authority closing all or a portion of a street or highway or providing for a single lane of traffic on any two-lane or four-lane street or highway pursuant to subsection G. of this section shall erect or cause to be erected traffic-control devices or barricades to warn and notify the public of any change in speed limit and that such street or highway is closed or limited to a single lane of traffic.

I. Every pedestrian or person who operates a vehicle on any street or highway shall obey all signs, signals, markings, flagmen or other traffic-control devices which are placed to regulate, control and guide traffic through a construction zone.

J. No person shall remove, change, modify, deface or alter any traffic-control device or barricade which has been erected on any street or highway pursuant to this section.

K. Any person who violates any provision of subsection I. or J. of this section is guilty of a petty misdemeanor and upon conviction shall be sentenced in accordance with this code. (NMSA 1978, § 66-7-303)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-1.4. Regulation of speed by traffic signals.

The administrator is authorized to regulate the timing of traffic signals so as to permit the movement of traffic in an orderly and safe manner at speeds slightly at variance from the speeds otherwise applicable within the district or at intersections and shall erect appropriate signs giving notice thereof.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-1.5. Minimum speed regulation.

A. No person shall drive a motor vehicle at such slow speed as to impede the normal and reasonable movement of traffic except when reduced speed is necessary for safe operation or in compliance with this chapter.

B. Whenever the administrator determines on the basis of an engineering and traffic investigation that slow speeds on any part of a street consistently impede the normal and reasonable movement of traffic, the administrator may determine and declare a minimum speed limit below which no person shall drive a vehicle except when necessary for safe operation or in compliance with this chapter. (NMSA 1978, § 66-7-305)

C. Police officers may enforce this section by directions to drivers. In the event of apparent willful disobedience to this section and refusal to comply with directions of an officer in accordance herewith, the continued slow operation by a driver is a violation of this section.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-1.6. Charging violations.

A. In every charge of violation of any speed regulation under this chapter, the complaint and the uniform traffic citation shall specify the speed at which the defendant is alleged to have driven and the maximum speed applicable within the district or at the location.

B. Provisions of this chapter for maximum speed limitations shall not be construed to relieve the plaintiff in any civil action from the burden of proving negligence on the part of the defendant as the proximate cause of an accident. (NMSA 1978, § 66-7-307)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-1.7. Special speed limitations.

A. Subject to the requirements of section 27-12-10-1.5 of this chapter, no person shall drive any vehicle equipped with solid rubber or cushion tires at a speed greater than a maximum of ten miles per hour.

B. No person shall drive a vehicle over any bridge or other elevated structure constituting a part of a street at a speed which is greater than the maximum speed which can be maintained with safety to such bridge or structure, when such structure is signposted as provided in NMSA 1978, § 66-7-306(C).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2. Driving on right side of street—Overtaking and passing—Use of street.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.1. Drive on right side of street—Exceptions.

A. Upon all streets of sufficient width, a vehicle shall be driven upon the right half of the street, and where practicable, entirely to the right of the center thereof, except as follows:

(1) When overtaking and passing another vehicle proceeding in the same direction under the rules governing such movement (NMSA 1978, § 66-7-308);

(2) When an obstruction exists making it necessary to drive to the left of the center of the street, provided that any person driving to the left shall yield the right-of-way to all vehicles traveling in the proper direction on the unobstructed portion of the street;

(3) When the right half of the street is closed to traffic while under construction or repair (NMSA 1978, § 66-7-308)

(4) Upon a street divided into three marked lanes for traffic under the rules applicable thereon; or

(5) Upon a street designated and signposted for one-way traffic.

B. Upon all streets any vehicle proceeding at less than the normal speed of traffic at the time and place and under the conditions then existing shall be driven in the right-hand lane then available for traffic, or as close as practicable to the right-hand curb or edge of the street except when overtaking and passing another car proceeding in the same direction or when preparing for a left turn at an intersection or into a private road or driveway. (NMSA 1978, § 66-7-308)

C. Upon any street having four or more lanes for moving traffic and providing for two-way movement of traffic, no vehicle shall be driven to the left of the centerline of the street, except when authorized by official traffic-control devices designating certain lanes to the left side of the center of the street for use by traffic not otherwise permitted to use such lanes, or except as permitted under subsection 27-12-6-2.1A(2). However, this section shall not be construed as prohibiting the crossing of the centerline in making a left turn into or from an alley, private road or driveway.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.2. Passing vehicles proceeding in opposite direction.

Drivers of vehicles proceeding in opposite directions shall pass each other to the right, and upon streets having width for not more than one line of traffic in each direction each driver shall give to the other at least one-half of the main-traveled portion of the street as nearly as possible. (NMSA 1978, § 66-7-309).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.3. Overtaking a vehicle on the left.

The following rules shall govern the overtaking and passing of vehicles proceeding in the same direction, subject to those limitations, exceptions and special rules hereinafter stated:

A. The driver of a vehicle overtaking another vehicle proceeding in the same direction shall pass to the left thereof at a safe distance and shall not again drive to the right side of the street until safely clear of the overtaken vehicle; and

B. Except when overtaking and passing on the right is permitted, the driver of an overtaken vehicle shall give way to the right in favor of the overtaking vehicle on audible signal and shall not increase the speed of his vehicle until completely passed by the overtaking vehicle. (NMSA 1978, § 66-7-310)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.4. Limitations on overtaking on the left.

No vehicle shall be driven to the left side of the center of the street in overtaking and passing another vehicle proceeding in the same direction unless such left side is clearly visible and free of oncoming traffic for a sufficient distance ahead to permit such overtaking and passing to be completely made without interfering with the safe operation of any vehicle approaching from the opposite direction or any vehicle overtaken. In every event the overtaking vehicle must return to the right-hand side of the street before coming within 100 feet of any vehicle approaching from the opposite direction. (NMSA 1978, § 66-7-312)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.5. Further limitations on driving on left of center of street.

A. No vehicle shall at any time be driven to the left side of the street under the following conditions:

(1) When approaching the crest of a grade or upon a curve in the highway where the driver's view is obstructed within such distance as to create a hazard in the event another vehicle might approach from the opposite direction;

(2) When approaching within 100 feet of or traversing any intersection or railroad grade crossing; or

(3) When the view is obstructed upon approaching within 100 feet of any bridge, viaduct, or tunnel. (NMSA 1978, § 66-7-313)

B. The foregoing limitations shall not apply:

(1) Upon a one-way street;

(2) Under the conditions described in 27-12-6(b)(1)a.2.; nor

(3) To the driver of a vehicle turning left into or from an alley, private road or driveway.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.6. When overtaking on the right is permitted.

A. The driver of a vehicle may overtake and pass upon the right of another vehicle only under the following conditions:

(1) When the vehicle overtaken is making or about to make a left turn;

(2) Upon a street or highway with unobstructed pavement not occupied by parked vehicles of sufficient width for two or more lines of moving vehicles in each direction; or

(3) Upon a one-way street, or upon any roadway on which traffic is restricted to one direction of movement, where the street is free from obstructions and of sufficient width for two or more lines of moving vehicles.

B. The driver of a vehicle may overtake and pass another vehicle upon the right only under conditions permitting such movement in safety. In no event shall such movement be made by driving off the pavement or main-traveled portion of the street. (NMSA 1978, § 66-7-311)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.7. No passing zones and restrictions on passing.

A. The administrator may determine those portions of any street or highway under his jurisdiction where overtaking and passing or driving on the left of the street would be especially hazardous and may, by appropriate signs or markings on the street indicate the beginning and end of such zones. When the signs or markings are in place and clearly visible to an ordinarily observant person, every driver of a vehicle shall obey the direction thereof.

B. Where signs or markings are in place to define a no-passing zone as set forth in subsection A. of this section, no driver shall at any time drive on the left side of the street within the no-passing zone or on the left side of any pavement striping designed to mark the no-passing zone throughout its length. This section does not apply under the conditions described in section 27-12-6-2.1A(3) or to the driver of a vehicle turning left into or from an alley, private road or driveway. (NMSA 1978, § 66-7-315)

C. When double yellow lines are painted on a pavement, no driver shall drive any vehicle across the lines except the driver of a vehicle turning left into or from an alley, private road or driveway.

D. No driver shall overtake and pass any other vehicle proceeding in the same direction in a school zone when the school zone signs are in place.

E. Whenever a vehicle is stopped at a marked crosswalk or an unmarked crosswalk at an intersection to permit a pedestrian to cross the street, the driver of the vehicle approaching from the rear shall not overtake and pass the stopped vehicle.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.8. Authority to designate one-way streets and alleys.

A. The administrator may designate and sign streets and alleys as one-way streets and alleys. The designation shall be made only upon the basis of engineering and traffic investigation.

B. Signs indicating the direction of lawful traffic movement shall be placed at every intersection, where movement of traffic in the opposite direction is prohibited. No regulation as to one-way traffic shall be effective unless signs are in place indicating the direction of the flow of traffic.

C. The administrator shall maintain a schedule of all streets and alleys which have been established as one-way and shall provide copies of the schedule to the police department, municipal clerk, municipal judge and municipal attorney.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.9. Obedience to signs designating one-way streets and alleys.

A. Upon those streets and parts of streets and in those alleys restricted to movement in one direction, vehicular traffic shall move only in the indicated direction when signs indicating the direction of traffic are erected and maintained at every intersection where movement in the opposite direction is prohibited.

B. Failure to comply with such signs is a violation of this chapter.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.10. Rotary traffic islands.

A vehicle passing around a rotary traffic island shall be driven only to the right of such island. (NMSA 1978, § 66-7-316)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.11. Restricted direction of movement on streets during certain periods.

A. The administrator may determine and designate streets, parts of streets or specific lanes upon which vehicular traffic shall proceed in one direction during one period of the day and the opposite direction during another period of the day. This designation shall be made only upon the basis of engineering and traffic investigation.

B. Appropriate markings, signs, barriers or other devices shall be placed to give notice of the restricted movement.

C. Signs may be placed temporarily designating lanes to be used by traffic moving in particular direction, regardless of the centerline of the street.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.12. Driving on streets laned for traffic.

Whenever any street has been divided into two or more clearly marked lanes for traffic the following rules in addition to all others consistent herewith shall apply:

A. A vehicle shall be driven as nearly as practicable entirely within a single lane and shall not be moved from such lane until the driver has first ascertained that such movement can be made with safety;

B. Upon a street which is divided into three lanes a vehicle shall not be driven in the center lane except when overtaking and passing another vehicle where the street is clearly visible and such center lane is clear of traffic within a safe distance, or in preparation for a left turn or where such center lane is at the time allocated exclusively to traffic moving in the direction the vehicle is proceeding and is signposted to give notice of such allocation;

C. Official signs may be erected directing slow-moving traffic to use a designated lane or designating those lanes to be used by traffic moving in a particular direction regardless of the center of the street and drivers of vehicles shall obey the directions of every such sign (NMSA 1978, § 66-7-317); and

D. Official traffic-control devices may be installed prohibiting the changing of lanes on sections of streets, and drivers of vehicles shall obey the directions of every such device.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.13. Following too closely.

A. The driver of a motor vehicle shall not follow another vehicle more closely than is reasonable and prudent, having due regard for the speed of such vehicles and the traffic upon and the condition of the highway.

B. The driver of any motor truck or motor vehicle drawing another vehicle when traveling upon a street outside of a business or residence district shall not follow another motor truck or motor vehicle drawing another

vehicle within 300 feet, except that this shall not prevent a motor truck or motor vehicle drawing another vehicle from overtaking and passing any like vehicle or other vehicle.

C. Motor vehicles being driven upon any street outside of a business or residence district in a caravan or motorcade whether or not towing other vehicles shall not follow the preceding vehicle closer than 300 feet. This provision shall not apply to funeral processions, nor shall it apply within or outside of a business or residence district to motor vehicle escort vehicles of a motor vehicle escort service, which may, if necessary to maintain the continuity of the escorted unit or units, precede or follow at a distance closer than 300 feet to the escorted unit or units. (NMSA 1978, § 66-7-318)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.14. Driving on divided streets.

A. Whenever any street has been divided into two roadways by leaving an intervening space or by a physical barrier or clearly indicated dividing section so constructed as to impede vehicular traffic, every vehicle shall be driven only upon the right-hand segment of the divided street (NMSA 1978, § 66-7-319), unless directed or permitted to use another segment by official traffic-control devices or police officers.

B. No vehicle shall be driven over, across, or within any such dividing space, barrier, or section, except through an opening in such physical barrier or dividing section or space or at a crossover or intersection established by public authority. (NMSA 1978, § 66-7-319)

C. Where recessed cut-outs are provided in dividers to facilitate left turns, all vehicles, except those having a turning radius precluding use of such recessed cut-outs, shall execute a left turn by occupying the recess or cut-out prior to entering the intersection.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.15. Controlled access.

No person shall drive a vehicle onto or from any controlled-access street except at such entrances and exits as are established by public authority. (NMSA 1978, § 66-7-320)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-2.16. Restrictions on use of controlled-access streets.

A. No pedestrian, bicycle or other non-motorized traffic shall use any controlled-access street, but notwithstanding this provision, drivers of vehicles using the controlled-access street are not relieved of responsibility for exercising due care.

B. In addition to the provisions of paragraph A, the local governing body may, by ordinance, regulate or prohibit the use of any controlled-access street within its jurisdiction by any class or kind of traffic which is found to be incompatible with the normal and safe movement of traffic.

C. No driver shall stop a vehicle upon any controlled-access street for the purpose of taking on or discharging passengers, freight or merchandise.

D. The administrator has the authority to erect and maintain official traffic-control devices on the controlled-access street on which the restrictions are applicable, and when such traffic-control devices are in place, no person shall disobey the restrictions stated on the devices. (NMSA 1978, § 66-7-321)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-3. Designating stop and yield intersections.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-3.1. Through streets designated.

A. The administrator, upon traffic and engineering study and investigation, may designate which streets shall be through streets.

B. A schedule of the through streets shall be prepared by the administrator with copies furnished to the police department, municipal clerk, municipal judge and municipal attorney.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-3.2. Authority to erect stop and yield signs at through streets.

A. Whenever the administrator designates and describes a through street, the city traffic engineer shall place and maintain a stop sign, or on the basis of an engineering and traffic investigation at any intersection a yield sign, on each and every street intersecting the through street unless traffic at any such intersection is controlled at all times by traffic-control signals.

B. However, at the intersection of two through streets or at the intersection of a through street and heavy traffic street not so designated, stop signs shall be erected at the approaches to both of said streets in a manner determined by the administrator upon the basis of an engineering and traffic study.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-3.3. Authority to erect stop or yield signs at other intersections.

The administrator may determine and designate intersections other than through streets where particular hazards exist and determine:

A. Whether vehicles shall stop at one or more entrances to the intersection, in which event he shall have erected a stop sign at every place where a stop is required; or

B. Whether vehicles shall yield the right-of-way to vehicles on a different street at the intersection, in which event he shall have erected a yield sign at every place where obedience thereto is required.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-4. Right-of-way.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-4.1. Vehicle approaching or entering intersection.

A. The driver of a vehicle approaching an intersection shall yield the right-of-way to a vehicle which has entered the intersection from a different street.

B. When two vehicles enter an intersection from different streets at approximately the same time the driver of the vehicle on the left shall yield the right-of-way to the vehicle on the right.

C. The right-of-way rules declared in subsections A. and B. are modified at through streets and otherwise as provided in this chapter. (NMSA 1978, § 66-7-328)

D. The driver of a vehicle approaching or entering an interstate highway shall yield the right-of-way to the vehicles on the interstate highway.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-4.2. Vehicles turning left at intersection.

The driver of a vehicle within an intersection intending to turn to the left shall yield the right-of-way to any vehicle approaching from the opposite direction which is within the intersection or so close thereto as to constitute an immediate hazard, but said driver, having so yielded and having given a signal when and as required by this chapter, may make such left turn and the drivers of all other vehicles approaching the intersection from said opposite direction shall yield the right-of-way to the vehicle making the left turn. (NMSA 1978, § 66-7-329)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-4.3. Vehicle entering stop or yield intersection.

A. Preferential right-of-way at an intersection may be indicated by stop signs or yield signs as authorized in this chapter.

B. Except when directed to proceed by a police officer or traffic-control signal, every driver of a vehicle approaching a stop intersection indicated by a stop sign shall stop as required by section 27-12-6-4.3(D) and after having stopped shall yield the right-of-way to any vehicle which has entered the intersection from another street or which is approaching so closely on the street as to constitute an immediate hazard during the time when the driver is moving across or within the intersection.

C. The driver of a vehicle approaching a yield sign shall, in obedience to the sign, slow down to a speed reasonable for the existing conditions, and shall yield the right-of-way to any vehicle in the intersection or approaching on another street so closely as to constitute an immediate hazard during the time the driver is moving across or within the intersection. If the driver is involved in a collision with a vehicle in the intersection, after driving past a yield sign without stopping, the collision shall be deemed prima facie evidence of his failure to yield right-of-way. (NMSA 1978, § 66-7-330)

D. Except when directed to proceed by a police officer or traffic-control signal, every driver of a vehicle approaching a stop intersection indicated by a stop sign shall stop completely before entering the crosswalk on the near side of the intersection or, in the event there is no crosswalk, shall stop at a clearly marked stop line, but if none, then at the point nearest the intersecting street before entering the intersection.

E. The driver of a vehicle approaching a yield sign, if required for safety to stop, shall stop before entering the crosswalk on the near side of the intersection or, in the event there is no crosswalk, at a clearly marked stop line, but if none, then at the point nearest the intersecting street where the driver has a view of approaching traffic on the intersecting street. (NMSA 1978, § 66-7-345)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-5. Turning and starting and signals on stopping and turning.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-5.1. Required position and method of turning at intersection.

The driver of a vehicle intending to turn at an intersection shall do so as follows:

A. Both the approach for a right turn and a right turn shall be made as close as practicable to the right-hand curb or edge of the street.

B. At any intersection where traffic is permitted to move in both directions on each street entering the intersection, an approach for a left turn, except where left-turn provisions are made, shall be made in that portion of the right half of the street nearest the centerline thereof and by passing to the right of such centerline where it enters the intersection and after entering the intersection the left turn shall be made so as to leave the intersection to the right of the centerline of the street being entered. Whenever practicable the left turn shall be made in that portion of the intersection to the left of the center of the intersection.

C. Upon a street with two or more lanes for through traffic in each direction, where a center lane has been provided by distinctive pavement markings for the use of vehicles turning left from both directions, no vehicle shall turn left from any other lane. A vehicle shall not be driven in this center lane for the purpose of overtaking or passing another vehicle proceeding in the same direction. Any maneuver other than a left turn from this center lane will be deemed a violation of this section.

D. At any intersection where traffic is restricted to one direction on one or more of the streets, the driver of a vehicle intending to turn left at any such intersection shall approach the intersection in the extreme left-hand lane lawfully available to traffic moving in the direction of travel of such vehicle and after entering the intersection the left turn shall be made so as to leave the intersection, as nearly as practicable, in the left-hand lane lawfully available to traffic moving in such direction upon the street being entered. (NMSA 1978, § 66-7-322)

E. No person shall drive across any private or public property, including but not limited to parking areas, driveways and service station areas, for the purpose of avoiding any traffic control device or sign.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-5.2. Authority to place devices altering normal course for turns.

The administrator may cause markers, buttons or signs to be placed within or adjacent to intersections and thereby require and direct that a different course from that specified in section 27-12-6-5.1 be traveled by vehicles turning at an intersection, and when markers, buttons or signs are so placed no driver of a vehicle shall turn a vehicle at an intersection other than as directed and required by the markers, buttons or signs. (NMSA 1978, § 66-7-322)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-5.3. Authority to place restricted turn signs.

A. The administrator may determine those intersections at which drivers of vehicles shall not make a right, left or U-turn and shall place proper signs at the intersections.

B. The making of the turns may be prohibited between certain hours of the day and permitted at other hours, in which event the same shall be plainly indicated on the signs or they may be removed when the turns are permitted.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-5.4. Obedience to no-turn signs.

Whenever authorized signs are erected indicating that no right or left or U-turn is permitted, no driver of a vehicle shall disobey the directions of the sign.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-5.5. Limitations on turning around.

The driver of any vehicle shall not turn the vehicle so as to proceed in the opposite direction upon any street in a business district and shall not upon any other street so turn a vehicle unless the movement can be made in safety and without interfering with other traffic.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-5.6. Turning on curve or crest of grade prohibited.

No vehicle shall be turned so as to proceed in the opposite direction upon any curve, or upon the approach to, or near the crest of a grade, where such vehicle cannot be seen by the driver of any other vehicle approaching from either direction within 1,000 feet. (NMSA 1978, § 66-7-323)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-5.7. Starting parked vehicle.

A. No person shall start a vehicle which is stopped, standing, or parked unless and until such movement can be made with reasonable safety. (NMSA 1978, § 66-7-324)

B. No person shall move any parked vehicle without giving appropriate signals as prescribed in sections 27-12-6-5.8 through 27-12-6-5.10.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-5.8. Turning and stopping movements and required signals.

A. No person shall turn a vehicle at an intersection unless the vehicle is in proper position upon the street as required in section 27-12-6-5.1 or turn a vehicle to enter a private road or driveway or otherwise turn a vehicle from a direct course or move right or left upon a street unless and until such movement can be made with reasonable safety. No person shall so turn any vehicle without giving an appropriate signal in the manner hereinafter provided in the event any other traffic may be affected by such movement.

B. Whenever a motorist is turning across a bicycle facility, such motorist shall yield the right-of-way to any bicyclist traveling in that bicycle facility which is so close as to constitute an immediate hazard.

C. A signal of intention to turn right or left when required shall be given continuously during not less than the last 100 feet traveled by the vehicle before turning.

D. No person shall stop or suddenly decrease the speed of a vehicle without first giving an appropriate signal in the manner provided herein to the driver of any vehicle immediately to the rear when there is opportunity to give such signal. (NMSA 1978, § 66-7-325)

E. The signals provided for in this section shall be used to indicate an intention to turn, change lanes or start from a parked position and shall not be flashed on one side only on a parked or disabled car or flashed as a courtesy or "do pass" signal to operators of other vehicles approaching from the rear.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2670, § I(exh. A), 11-5-12)

Sec. 27-12-6-5.9. Signals by hand and arm or signal device.

A. Any stop or turn signal when required herein shall be given either by means of the hand and arm or by signal lamp or lamps or mechanical signal device except as otherwise provided in subsection B.

B. Any motor vehicle in use on a street shall be equipped with, and required signal shall be given by, a signal lamp or lamps or mechanical signal device when the distance from the center of the top of the steering post to the left outside limit of the body, cab or load of such motor vehicle exceeds 24 inches, or when the distance from the center of the top of the steering post to the rear limit of the body or load thereof exceeds 14 feet. The latter measurement shall apply to any single vehicle, also to any combination of vehicles. (NMSA 1978, § 66-7-326)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-5.10. Method of giving hand and arm signals.

All signals herein required given by hand and arm shall be given from the left side of the vehicle in the following manner and such signal shall indicate as follows:

A. Left turn: hand and arm extended horizontally;

B. Right turn: hand and arm extended upward; and

C. Stop or decrease speed: hand and arm extended downward. (NMSA 1978, § 66-7-327)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6. Stopping, standing and parking.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.1. Stopping, standing or parking prohibited in specified places.

A. No person shall stop, stand or park a vehicle, except when necessary to avoid conflict with other traffic or in compliance with law or the directions of a police officer or traffic-control device, in any of the following places:

(1) On a sidewalk;

(2) In front of a public or private driveway;

(3) Within an intersection;

(4) Within 15 feet of a fire hydrant;

(5) On a crosswalk;

(6) Within 20 feet of a crosswalk at an intersection;

(7) Within 30 feet upon the approach to any flashing beacon, stop sign, or traffic-control signal located at the side of a street;

(8) Between a safety zone and the adjacent curb or within 30 feet of points on the curb immediately opposite the end of a safety zone, unless the traffic authority indicates a different length by signs or markings;

(9) Within 50 feet of the nearest rail of a railroad crossing;

(10) Within 20 feet of the driveway entrance to any fire station and on the side of a street opposite the entrance to any fire station within 75 feet of said entrance, when properly sign posted;

(11) Alongside or opposite any excavation or obstruction when stopping, standing or parking would obstruct traffic;

(12) On the street side of any vehicle stopped or parked at the edge or curb of a street;

(13) Upon any bridge or other elevated structure upon a street or within a street tunnel;

(14) At any place where official signs prohibit stopping (NMSA 1978, § 66-7-351);

(15) On any railroad track;

(16) Between a curb and sidewalk or between a curb or lateral line of a roadway, and the adjacent property line; or

(17) Bicycle lane or multi-use path.

(18) In a public parking space where there is an EV charging station indicating that parking is for electric vehicle charging unless the vehicle is connected to the charging equipment and charging.

B. No person shall move a vehicle not lawfully under his control into any such prohibited area or away from a curb such distance as is unlawful. (NMSA 1978, § 66-7-351)

C. The foregoing provisions may be modified by the administrator or his designated representative upon the basis of an engineering and traffic investigation study by the use of appropriate markings, signs or parking meters.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2670, § I(exh. A), 11-5-12)

Sec. 27-12-6-6.2. Additional parking regulations.

A. Except as otherwise provided in this chapter every vehicle stopped or parked upon a street where there are adjacent curbs shall be so stopped or parked with the right-hand wheels of such vehicle parallel to and within 18 inches of the right-hand curb. (NMSA 1978, § 66-7-352)

B. Except when otherwise provided in this chapter, every vehicle stopped or parked on a one-way street shall be so stopped or parked parallel to the curb or edge of the street with its right-hand wheels within 18 inches of the right-hand curb or edge of the street or its left-hand wheels within 18 inches of the left-hand curb or edge of the street.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.3. Stopped or parked vehicles not to interfere with other traffic.

No motor vehicle shall be stopped, parked, or left standing, whether attended or unattended, upon the traveled portion of any street outside of a business or residence district, when it is practicable to stop, park, or

leave such vehicle off the traveled portion of the street. In the event that conditions make it impracticable to move such motor vehicle from the traveled portion of the street, the driver shall make every effort to leave all possible width of the highway opposite the standing vehicle for the free passage of other vehicles and he shall take care to provide a clear view of the standing vehicles as far as possible to the front and rear. (NMSA 1978, § 66-3-852)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.4. Parking in alleys.

No person shall park a vehicle within an alley in such a manner or under such conditions as to leave available less than ten feet of the width of the alley for the free movement of vehicular traffic, and no person shall stop, stand or park a vehicle within an alley in such a position as to block the driveway entrance to any abutting property.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.5. All-night parking prohibited.

No person shall park a vehicle on any street in a nonresidential area for a period of time longer than 30 minutes between the hours of 2:00 a.m. and 5:00 a.m. of any day, except physicians on emergency calls.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.6. Parking for certain purposes prohibited.

No person shall park a vehicle on any street for the principal purpose of:

A. Displaying the vehicle for sale; or

B. Washing, greasing or repairing the vehicle except repairs necessitated by an emergency.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.7. Parking adjacent to schools prohibited.

A. The administrator may erect signs indicating no parking on either or both sides of any street adjacent to any school property when parking would, in his opinion, interfere with traffic or create a hazardous situation.

B. When official signs are erected indicating no parking on either side of a street adjacent to any school property as authorized in this section, no person shall park a vehicle in any such designated place.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.8. Parking prohibited on narrow streets.

A. The administrator may erect signs indicating no parking on any street when the width of the street does not exceed 24 feet or no parking upon one side of a street as indicated by such signs when the width of the street does not exceed 32 feet.

B. When official signs prohibiting parking are erected on narrow streets as authorized in this section, no person shall park a vehicle on any such street in violation of the sign.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.9. Standing or parking on one-way streets.

A. The administrator may erect signs on the left-hand side of any one-way street to prohibit the standing or parking of vehicles.

B. When such signs are in place, no person shall stand or park a vehicle on such left-hand side in violation of any such sign.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.10. Standing or parking on divided streets.

A. In the event a divided street includes two or more segments for vehicular traffic, and traffic is restricted to one direction on any such segment, no person shall stand or park a vehicle on the left-hand side of the one-way segment unless signs are erected to permit such standing or parking.

B. The administrator may determine where standing or parking may be permitted on the left-hand side of any such one-way portion of a divided street and to erect signs giving notice thereof.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.11. No stopping, standing or parking near hazardous or congested places.

A. The administrator may determine and designate by proper signs, places at intervals not exceeding 100 feet in length in which the stopping, standing or parking of vehicles would create an especially hazardous condition or would cause unusual delay to traffic.

B. When official signs are erected at hazardous or congested places as authorized in subsection A., no person shall stop, stand or park a vehicle in any such designated place.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.12. Stopping, standing or parking restricted or prohibited on certain streets.

A. The provisions of this section prohibiting the standing or parking of a vehicle shall apply at all times or at those times herein specified or as indicated on official signs except when it is necessary to stop a vehicle to avoid conflict with other traffic or in compliance with the directions of a police officer or official traffic-control device.

B. The provisions of this section imposing a time limit on parking shall not relieve any person from the duty to observe other and more restrictive provisions prohibiting or limiting the stopping, standing or parking of vehicles in specified places or at specified times.

C. The administrator may impose restrictions or prohibitions on standing, stopping or parking and they shall apply as follows:

(1) When signs are erected prohibiting parking at all times on certain streets, no person shall park a vehicle at any time upon any of the streets so designated;

(2) When signs are erected in each block giving notice that stopping, standing or parking is prohibited during certain hours on certain streets, no person shall stop, stand or park a vehicle between the hours specified on the sign on any day, except Sundays and public holidays, within the district or on any of the streets so designated; or

(3) When signs are erected in each block giving notice that parking time is limited on certain streets, no person shall park a vehicle for longer than the time indicated on such signs between the hours of 8:00 a.m. and 6:00 p.m. of any day, except Sundays and public holidays, within the district or on any of the streets so designated.

D. Whenever by this or any other ordinance of this municipality, any parking time limit is imposed or parking is prohibited on designated streets, it is the duty of the administrator to erect appropriate signs giving notice of the restrictions or limitations.

E. No regulation authorized in this section shall be effective unless signs giving notice of prohibitions or limitations are erected and in place at the time of any alleged offense.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.13. Angle parking and permits for loading or unloading at an angle to the curb.

A. The administrator may determine upon what streets angle parking is permitted and shall mark or sign such streets:

(1) Any designation of angle parking shall be made on the basis of engineering and traffic study and investigation;

(2) The administrator may permit angle parking on any street, except that angle parking shall not be permitted on any federal-aid or state highway unless the state highway commission has determined by resolution or ordered entered in its minutes that the street is of sufficient width to permit angle parking without interfering with the free movement of traffic; (NMSA 1978, § 66-7-352)

(3) Angle parking shall not be indicated or permitted at any place where passing traffic would thereby be caused or required to drive on the left side of the street; and

(4) On those streets which have been signed or marked by the administrator for angle parking, no person shall park or stand a vehicle other than at the angle to the curb or edge of the street indicated by signs or markings.

B. The administrator may issue special permits to permit the backing of a vehicle to the curb for the purpose of loading or unloading merchandise or materials subject to the terms and conditions of the permit:

(1) The permits may be issued either to the owner or lessee of real property or to the owner of the vehicle and shall grant to the permit holder the privilege stated in the permit and authorized in this chapter; and

(2) No permittee or other person shall violate any of the special terms or conditions of a permit.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.14. Stopping, standing or parking outside of business or residence districts.

A. Upon any street outside of a business or residence district no person shall stop, park, or leave standing any vehicle, whether attended or unattended, upon the paved or main-traveled part of the street when it is practicable to stop, park, or leave such vehicle off such part of said street, but in every event an unobstructed width of the street opposite a standing vehicle shall be left for the free passage of other vehicles and a clear view of such stopped vehicles shall be available from a distance of 200 feet in each direction upon such street.

B. This section shall not apply to the driver of any vehicle which is disabled while on the paved or main-traveled portion of a street in such manner and to such extent that it is impossible to avoid stopping and temporarily leaving such disabled vehicle in such position. (NMSA 1978, § 66-7-349)

C. The state department of transportation, unless otherwise directed by an investigating police officer, or a police officer may remove or cause to be removed a vehicle or other obstruction from the paved or main-traveled part of a highway to the nearest place of safety if the vehicle or other obstruction obstructs traffic or poses a traffic hazzard. (NMSA 1978, § 66-7-349C)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.15. Parking certain trucks restricted.

A. No person shall park a semi-tractor and/or a semi-trailer whether connected or unconnected on any residential street within the city except for purposes of loading and unloading;

B. It shall be unlawful for any person to leave any type of trailer, boat trailer, etc., unhitched upon a public way.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-6.16. Parking in fire lanes prohibited.

A. The marking of fire lanes on private property devoted to public use and on public property shall be approved by the fire chief;

B. It is unlawful to park any vehicle other than an authorized emergency vehicle in any fire lane established pursuant to this article, except as may be specifically permitted by the fire chief (i.e., an armored vehicle may park in the fire lane for a brief period of time during the performance of duty after obtaining a permit from the fire department);

C. Nothing in this section shall prohibit a city bus from stopping briefly in a fire lane for the purpose of dropping off or picking up passengers;

D. Violation of this subsection shall be enforced by the police department.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2508, § II, 3-2-09)

Sec. 27-12-6-6.17. Parking adjacent to public buildings.

A. Except when necessary to avoid conflict with other traffic, or the directions of a police officer, no person shall stop, stand, or park a motor vehicle on any parking area adjacent to any public building which is owned or controlled by the city:

   (1) Except within marked parking stalls provided for that purpose;

   (2) At any place which would impede the movement of other vehicles;

   (3) At any place that is properly signed and reserved for special vehicles;

   (4) At any place where parking is prohibited by officials sign.

B. Vehicles in violation of this provision may be towed to the nearest storage area, at the expense of the owner of the vehicle.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2509, § I, 3-2-09)

Sec. 27-12-6-7. Special stops required.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-7.1. Emerging from alley, building, driveway or private road.

A. The driver of a vehicle within a business or residence district emerging from an alley, driveway, or building shall stop such vehicle immediately prior to driving onto a sidewalk or the sidewalk area extending across any alleyway or driveway, and shall yield the right-of-way to any pedestrian as may be necessary to avoid collision, and upon entering the street shall yield the right-of-way to all vehicles approaching on said street. (NMSA 1978, § 66-7-346)

B. The driver of a vehicle about to enter or cross a street from a private road or driveway shall yield the right-of-way to all vehicles approaching on said street. (NMSA 1978, § 66-7-331)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-7.2. Stop when traffic obstructed.

No driver shall enter an intersection or a marked crosswalk unless there is sufficient space on the other side of the intersection or crosswalk to accommodate the vehicle he is operating without obstructing the passage of other vehicles or pedestrians, notwithstanding any traffic-control signal indication to proceed.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-7.3. Stopping for school bus.

A. The driver of a vehicle upon approaching or overtaking from either direction any school bus which has stopped on the street, with special school bus signals in operation, for the purpose of receiving or discharging any school children, shall stop the vehicle at least ten feet before reaching the school bus and shall not proceed until the special school bus signals are turned off, the school bus resumes motion or until signaled by the driver to proceed.

B. Every bus used for the transportation of school children shall bear upon the front and rear thereof a plainly visible sign containing the words "School Bus" in letters not less than eight inches in height.

C. The driver of a vehicle upon a street with separate roadways need not stop upon meeting or passing a school bus which is on a different roadway or when upon a controlled access street and the school bus is stopped in a loading zone which is a part of or adjacent to such street and where pedestrians are not permitted to cross the roadway. (NMSA 1978, § 66-7-347)

D. It is unlawful to operate any flashing warning signal light on any school bus on any street except when the school bus is stopped or is about to stop on a street for the purpose of permitting school children to board or alight from the school bus. (NMSA 1978, § 66-7-348)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-7.4. Operation of vehicle on approach of authorized emergency vehicle; of oncoming vehicle—Yield right-of-way.

A. Upon the immediate approach of an authorized emergency vehicle displaying flashing emergency lights or when the driver is giving audible signal by siren, exhaust whistle, or bell, the driver of every other vehicle shall yield the right-of-way and shall immediately drive to a position parallel to, and as close as possible to, the right-hand edge or curb of the street clear of any intersection and shall stop and remain in that position until the authorized emergency vehicle has passed except when otherwise directed by a police officer.

State law reference(s)—Similar provisions, NMSA 1978, § 66-7-332.

B. Upon approaching a stationary authorized emergency vehicle displaying flashing emergency lights, unless otherwise directed, the driver of a vehicle shall:

(1) If reasonably safe to do so, drive in a lane not adjacent to where the authorized emergency vehicle is stopped, decrease the speed of the vehicle to a speed that is reasonable and prudent under the circumstances and proceed with caution; or

(2) If it is not reasonably safe to drive in a lane not adjacent to where the authorized emergency vehicle is stopped, decrease the speed that is reasonable and prudent under the circumstances, proceed with caution and be prepared to stop.

C. Upon the immediate approach of an oncoming vehicle overtaking or attempting to overtake a vehicle proceeding in the same direction, the driver of that vehicle shall yield the right-of-way and shall drive to a position to and as close as possible to the right-hand edge or curb of the roadway and shall remain as close as possible to the right-hand edge or curb of the roadway until the oncoming vehicle has passed.

State law reference(s)—Similar provisions, NMSA 1978, § 66-7-332.1.

D. This section shall not operate to relieve the driver of an authorized emergency vehicle or the driver of an oncoming vehicle from the duty to drive with due regard for the safety of all persons using the highway.

State law reference(s)—Similar provisions, NMSA 1978, §§ 66-7-332 and 66-7-332.1.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2228, § IV, 8-15-05)

Sec. 27-12-6-7.5. Railroad-highway grade crossing violations-All drivers.

A. A person driving a vehicle approaching a railroad-highway grade crossing shall:

(1) Obey traffic control devices, crossing gates or barriers or the directions of an enforcement official at the crossing;

(2) Stop not more than 50 feet and not less than 15 feet from the nearest rail of a crossing if:

(a) A train is moving through or blocking the crossing;

(b) A train is plainly visible and approaching the crossing within hazardous proximity to the crossing;

(c) The sound of a train's warning signal can be heard; or

(d) A traffic control device, crossing gate, barrier or light or an enforcement official signals the driver to stop; and

(3) Proceed through the railroad-highway grade crossing only if it is safe to completely pass through the entire railroad-highway grade crossing without stopping.

B. A person shall not:

(1) Driver a vehicle through, around or under a crossing gate or barrier at a railroad-highway grade crossing while the gate or barrier is closed or being opened or closed;

(2) Drive onto the railroad-highway grade crossing and stop; or

(3) Enter a crossing if the vehicle being driven has insufficient undercarriage clearance to pass over the crossing.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-7.6. All vehicles must stop at certain railroad grade crossings.

The administrator, with the approval of the state highway commission, may designate particularly dangerous highway grade crossings of railroads and erect stop signs thereat. When such stop signs are erected the driver of any vehicle shall stop within 50 feet but not less than 15 feet from the nearest rail of such railroad and shall proceed only upon exercising due care. (NMSA 1978, § 66-7-342)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-7.7. Railroad-highway grade crossing violations—Certain vehicles required to always stop—Exceptions.

A. Except as set forth in subsection D. of this section, a driver of a vehicle carrying passengers for hire, a school bus carrying school children or a vehicle carrying hazardous materials, radioactive or explosive substances or flammable liquids as cargo or as part of its cargo, before entering a railroad-highway grade crossing, is required to stop no more than 50 feet and no less than 15 feet from the nearest rail of the railroad.

B. While stopped, the driver shall:

(1) Look and listen in both directions along the track for an approaching train and for signals indicating that a train is approaching;

(2) Determine it is safe to proceed completely through the railroad-highway grade crossing before entering it; and

(3) Set the vehicle in a gear sufficiently low that gears will not need to be shifted before exiting the railroad-highway grade crossing.

C. A driver shall not shift gears while in a railroad-highway grade crossing.

D. A driver of a vehicle carrying passengers for hire, a school bus carrying school children or a vehicle carrying hazardous materials, radioactive or explosive substances or flammable liquids as cargo or as part of its cargo is not required to stop at:

(1) A railroad-highway grade crossing where a police officer directs traffic to proceed;

(2) A railroad-highway grade crossing where a stop-and-go traffic light controls movement of traffic;

(3) A railroad-highway grade crossing used exclusively for industrial switching purposes, within a business district as defined in NMSA § 66-1-4.2;

(4) A railroad-highway grade crossing where use of the railroad has been abandoned and there is a sign indicating that the railroad has been abandoned; or

(5) An industrial or spur line railroad-highway grade crossing marked with a sign reading "exempt crossing" that has been designated as exempt by appropriate state or local authorities.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-7.8. Moving heavy equipment at railroad grade crossings.

A. No person shall operate or move any crawler-type tractor, steam shovel, derrick, roller, or any equipment or structure having a normal operating speed of ten or less miles per hour or a vertical body or load clearance of less than one-half inch per foot of the distance between any two adjacent axles or in any event of less than nine inches, measured above the level surface of a street, upon or across any tracks at a railroad grade crossing without first complying with this section.

B. Notice of any such intended crossing shall be given to a station agent of such railroad and a reasonable time be given to such railroad to provide proper protection at such crossing.

C. Before making any such crossing the person operating or moving any such vehicle or equipment shall first stop the same not less than 15 feet nor more than 50 feet from the nearest rail of such railroad and while so stopped shall listen and look in both directions along such track for any approaching train and for signals indicating the approach of a train, and shall not proceed until the crossing can be made safely.

D. No such crossing shall be made when warning is given by automatic signal or crossing gates or flagman or otherwise of the immediate approach of a railroad train or car. If a flagman is provided by the railroad, movement over the crossing shall be under his direction.

E. This section shall not apply to the normal movement of farm equipment in the regular course of farm operation. (NMSA 1978, § 66-7-344)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-7.9. Vulnerable user of a public way laws.

(Ord. No. 2670, § I(exh. A), 11-5-12

Sec. 27-12-6-7.9.1. Passing a vulnerable user.

An operator of a vehicle passing a vulnerable user operating on a highway or street shall:

A. Vacate the lane in which the vulnerable user is located if the highway or street has two or more marked lanes running in the same direction; or

B. Pass the vulnerable user at a safe distance.

(Ord. No. 2670, § I(exh. A), 11-5-12

Sec. 27-12-6-7.9.2. Passing a vulnerable user at a safe distance.

For the purpose of subsection 27-12-6-7.9.1.B, when road conditions allow, safe distance is at least:

A. Three feet if the operator's vehicle is a passenger car, light truck, or bicycle; or

B. Six feet if the operator's vehicle is a truck, other than a light truck, or a commercial motor vehicle as defined by the New Mexico Uniform Traffic Ordinance, or when passing any other vulnerable user not already identified in subsections A or B.

(Ord. No. 2670, § I(exh. A), 11-5-12

Sec. 27-12-6-7.10. Intimidating or harassing a vulnerable user.

An operator of a vehicle may not maneuver the vehicle in a manner that:

A. Is intended to cause intimidation or harassment to a vulnerable user; or

B. Threatens a vulnerable user.

(Ord. No. 2670, § I(exh. A), 11-5-12

Sec. 27-12-6-7.11. Due care—Vulnerable users.

An operator of a vehicle shall exercise due care to avoid colliding with any vulnerable user in the public right-of-way.

(Ord. No. 2670, § I(exh. A), 11-5-12)

Sec. 27-12-6-8. Passenger and freight curb loading zones.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-8.1. Authority to designate curb loading zones.

The administrator may determine the location of passenger and freight curb loading zones, and he shall place and maintain appropriate signs indicating the zones and stating the hours during which the provisions of sections 27-12-6-8.1 through 27-12-6-8.4 are applicable.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-8.2. Permits for curb loading zones.

A. The administrator shall not designate or sign any curb loading zone upon special request of any person unless the person makes application for a permit for the zone and for two signs to indicate the ends of each zone.

B. After the administrator has granted a permit and before signs and markings as may be necessary are installed, the applicant shall pay to the city treasurer a service fee of $25.00 per 22-foot stall plus $0.25 per foot for additional space per year or fraction thereof.

C. The administrator may impose conditions and general regulations for the use of the signs and for reimbursement of the city for the value thereof in the event of loss or damage and their return in the event of misuse or upon expiration of permit.

D. Every permit shall expire at the end of each calendar year.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-8.3. Stopping, standing or parking in passenger curb loading zones.

No person shall stop, stand or park a vehicle for any purpose or period of time other than for the expeditious loading or unloading of passengers in any place marked as a passenger curb loading zone during hours when the

regulations applicable to the curb loading zone are effective and then only for a period not to exceed three minutes.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-8.4. Stopping, standing or parking in freight curb loading zones.

A. No person shall stop, stand or park a vehicle for any purpose or length of time other than for the expeditious unloading and delivery or pick-up and loading of materials in any place marked as a freight curb loading zone during hours when the provisions applicable to freight curb loading zones are in effect. In no case shall the stop for loading and unloading of material exceed 30 minutes.

B. The driver of a passenger vehicle may stop temporarily at a place marked as a freight curb loading zone for the purpose of and while actually engaged in loading or unloading passengers, when such stopping does not interfere with any motor vehicle used for the transportation of materials which is waiting to enter or about to enter the zone.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-9. Public carrier stops and stands.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-9.1. Authority to designate public carrier stops and stands.

A. The administrator may establish bus stops, bus stands, taxicab stands and stands for other passenger common-carrier motor vehicles on such public streets in such places and in such number as he shall determine to be of the greatest benefit and convenience to the public.

B. Every designated bus stop, bus stand, taxicab stand or other stand shall be designated by appropriate signs.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-9.2. Fees and permits for public carrier stops and stands.

The following fees shall be charged to each person, firm or corporation for the use of taxicab stands, and permits for the stands shall expire at the end of each calendar year:

A. One hundred dollars per year or fraction thereof for each stand located within the central business district; and

B. Twenty-five dollars per year or fraction thereof for each stall located in any area outside the central business district.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-9.3. Stopping, standing and parking of buses and taxicabs regulated.

The stopping, standing and parking of buses and taxicabs is regulated as follows:

A. The operator of a bus shall not stand or park the vehicle on any street at any place other than a bus stand so designated as provided in this chapter.

B. The operator of a bus shall not stop the vehicle on any street at any place for the purpose of loading or unloading passengers or their baggage other than at a bus stop, bus stand or passenger loading zone so designated as provided herein, except in cases of emergency.

C. The operator of a bus shall enter a bus stop, bus stand or passenger loading zone on a public street in such a manner that the bus when stopped to load or unload passengers or baggage shall be in a position with the right front wheel of the vehicle not farther than 18 inches from the curb and the bus approximately parallel to the curb so as not to unduly impede the movement of other vehicular traffic.

D. The operator of a taxicab shall not stand or park the vehicle upon any street at any place other than in a taxicab stand so designated as provided herein. This provision shall not prevent the operator of a taxicab from temporarily stopping in accordance with other stopping or parking regulations at any place for the purpose of and while actually engaged in the expeditious loading or unloading of passengers.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-9.4. Restricted use of bus and taxicab stands.

A. No person shall stop, stand or park a vehicle other than a bus in a bus stop, or other than a taxicab in a taxicab stand when any such stop or stand has been officially designated and appropriately signed.

B. However, the driver of a passenger vehicle may temporarily stop in a bus stop or taxicab stand for the purpose of and while actually engaged in loading or unloading passengers when such stopping does not interfere with any bus or taxicab waiting to enter or about to enter such zone.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-10. School crossings.

A. Crosswalks may be established over streets abutting a school or the grounds adjacent thereto, and all children crossing the streets shall be required to do so within the marked crosswalks. The administrator, with advice of the local superintendent of schools, shall establish and mark, or cause to be marked, these street crossings.

B. Crosswalks over streets not abutting on school grounds may be established by the administrator, with advice of the local superintendent of schools and after adequate assurance has been given that proper safety precautions, pursuant to regulations of the administrator, will be maintained at the crossings by the school authorities to enforce their use by children.

C. At all school crossings except as provided in this section, appropriate signs shall be provided as prescribed by the administrator indicating the crossings and regulating traffic movement within the school zones. For the purpose of regulating traffic within a school zone, school zones shall be defined as the area between posted school zones approaching the crosswalks and the outer limits of the crosswalks when departing.

D. School crossings are not required to be specifically posted when they are located:

(1) At a signalized intersection;

(2) At an intersection where traffic is controlled by a stop sign; or

(3) At a point where a pedestrian tunnel or overhead crossing is provided. (NMSA 1978, § 66-7-336)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-11. Excessive size and weight, slow-moving and hazardous vehicles.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-11.1. Permit for excessive size and weight—Special notification required on movement of manufactured homes.

A. The department and local highway authorities may, in their discretion, upon application in writing and good cause being shown, issue a special permit in writing authorizing the applicant to operate or move a vehicle or load of a size or weight exceeding the maximum specified in NMSA 1978, §§ 66-7-401—66-7-416 on any highway under the jurisdiction of the state highway commission or local authorities. Except for the movement of manufactured homes, a permit may be granted, in cases of emergency, for the transportation of loads on a certain unit or combination of equipment for a specified period of time not to exceed one year, and the permit shall contain the route to be traversed, the type of load to be transported and other restrictions or conditions deemed necessary by the body granting the permit. In every other case, the permit shall be issued for a single trip and may designate the route to be transversed and contain any other restrictions or conditions deemed necessary by the body granting the permit. Every permit shall be carried in the vehicle to which it refers and shall be opened for inspection by any peace officer. It is a misdemeanor for any person to violate any of the conditions or terms of the special permit.

B. The department shall charge and collect, when the movement consists of any load of a width of 20 feet or greater for a distance of five miles or more, the sum of $300.00 a day or fraction thereof to defray the cost of state or local police escort. The permit issued and the fee charged shall be based upon the entire movement at one time with required police escort and not upon the number of vehicles involved.

C. The department shall promulgate regulations in accordance with the State Rules Act pertaining to safety practices, liability insurance and equipment for escort vehicles provided by the motor carrier himself and for escort vehicles provided by a private business in this state.

(1) If a motor carrier provides his own escort vehicles and personnel, the department shall not charge an escort fee but shall provide the motor carrier escort personnel with a copy of applicable regulations and shall inspect the escort vehicles for the safety equipment required by the regulations. If the escort vehicles and personnel meet the requirements set forth in the regulations and if the motor carrier holds a valid certificate of public convenience and necessity or permit, as applicable, issued pursuant to NMSA 1978, § 65-2-1 et seq., the department shall issue the special permit.

(2) If the escort service is a private business, the business shall have applied to the public regulation commission for and been issued a permit or certificate to operate as a contract or common motor carrier pursuant to NMSA 1978, § 65-2-1 et seq. The public regulation commission shall supply copies of applicable regulations to the business by mail and shall supply additional copies upon request. If the escort vehicles and personnel meet the requirements set forth in the regulations and if the escort service holds a certificate, the special permit shall be issued and the department shall not charge an escort fee.

(3) The movement of vehicles upon the highways of this state requiring a special permit and required to use an escort of the type noted in paragraphs (1) and (2) of this subsection is subject to department authority and inspection at all times.

(4) The state highway and transportation department shall conduct engineering investigations and engineering inspections to determine which four-lane highways are safe for the operation or movement of manufactured homes without an escort. After making that determination, the state highway and transportation department shall hold public hearings in the area of the state affected by

the determination, after which it may adopt regulations designating those four-lane highways as being safe for the operation or movement of manufactured homes without an escort. If any portion of such a four-lane highway lies within the boundaries of a municipality, the state highway and transportation department, after obtaining the approval of the municipal governing body, shall include such portions in its regulations.

D. Except for the movement of manufactured homes, special permits may be issued for a single vehicle or combination of vehicles by the department for a period not to exceed one year for a fee of $60.00. The permits may allow excessive height, length and width for a vehicle or combination of vehicles or load thereon and may include a provision for excessive weight if the operation is to be within the vicinity of a municipality. Utility service vehicles, operating with special permits pursuant to this subsection, shall be exempt from prohibitions or restrictions relating to hours or days of operation or restrictions on movement because of poor weather conditions. (NMSA 1978, § 66-7-413D)

E. Special permits for a single trip for a vehicle or combination of vehicles or load thereon of excessive weight, width, length and height may be issued for a single vehicle for a fee of $15.00.

F. If the vehicle for which a permit is issued under this section is a manufactured home, the department or local highway authority issuing the permit shall furnish the following information to the property tax division of the department, which shall forward the information:

(1) To the county assessor of any county from which a manufactured home is being moved, the date the permit was issued, the locations being moved from, the location being moved to if within the same county, the name of the owner of the manufactured home and the identification and registration numbers of the manufactured home;

(2) To the county assessor of any county in this state to which a manufactured home is being moved, the date the permit was issued, the location being moved from, the location being moved to, the name of the owner of the manufactured home and the registration and identification numbers of the manufactured home; and

(3) To the owner of a manufactured home having a destination in this state, notification that the information required in paragraphs (1) and (2) of this subsection is being given to the respective county assessors and that manufactured homes are subject to property tax.

G. Except as provided in subsection H of this section, if the movement of a manufactured home originates in this state, no permit shall be issued under subsection F of this section until the owner of the manufactured home or his authorized agent obtains and presents to the department proof that a certificate has been issued by the county assessor or treasurer of the county in which the manufactured home movement originates showing that either:

(1) All property taxes due or to become due on the manufactured home for the current tax year or any past tax years have been paid, except for manufactured homes located on an Indian reservation; or

(2) No liability for property taxes on the manufactured home exists for the current tax year or any past tax years, except for manufactured homes located on an Indian reservation.

H. The movement of a manufactured home from the lot or business location of a manufactured home dealer to its destination designated by an owner-purchaser is not subject to the requirements of subsection G of this section if the manufactured home movement originates from the lot or business location of the dealer and the manufactured home was part of his inventory prior to the sale to the owner-purchaser; however, the movement of a manufactured home by a dealer or his authorized agent as a result of a sale or trade-in from a nondealer-owner is subject to the requirements of subsection G of this section whether the destination is the business location of a dealer or some other destination.

I. No permit shall be issued under this section for movement of a manufactured home whose width exceeds 18 feet with no more than six-inch roof overhang on the left side or 12 inches on the right side in addition to the 18-foot width of the manufactured home. Manufactured homes exceeding the limitations of this section shall only be moved on dollies placed on the front and the rear of this structure.

J. The secretary may by regulation provide for movers of manufactured homes to self-issue permits for certain sizes of manufactured homes over specific routes; however, in no case may the cost of each permit be less than $15.00.

K. The secretary may provide by regulation for dealers of implements of husbandry to self-issue permits for the movement of certain sizes of implements of husbandry from the lot or business location of the dealer over specific routes with specific escort requirements, if necessary, to a destination designated by an owner-purchaser or for purposes of a working demonstration on the property of a proposed owner-purchaser. The department shall charge a fee for each self-issued permit not to exceed $15.00.

L. Any private motor carrier requesting an oversize or overweight permit shall provide proof of insurance in at least the following amounts:

(1) Bodily injury liability, providing:

(a) Fifty thousand dollars for each person; and

(b) One hundred thousand dollars for each accident; and

(2) Property damage liability, providing $25,000.00 for each accident.

M. Any common motor carrier requesting an oversize permit shall produce a copy of a form "E" or other acceptable evidence that the common motor carrier maintains the insurance minimums prescribed by the public regulation commission.

N. Farm carriers, as defined in NMSA 1978, §§ 65-2-82 and 65-1-116, may transport loads up to 12 feet in width on highways that are not national network highways without acquiring permits or escorts only if the load consists of hay tied in bales over five feet in either length or width and the load is not transported for any distance greater than 50 miles; provided that the farm carriers display a sign across the front and rear stating "WIDE LOAD" in large visible letters.

O. No permit or fee required under this section is necessary for implements of husbandry, including farm tractors and farm trailers when not more than two such farm trailers are towed in tandem, being moved during daylight hours within a county or an adjacent county for a total distance, one way, of not more than 50 miles on any highway:

(1) Crossing the farm property of the owner; or

(2) Running between separate farm property of the owner. Any person responsible for the movement of implements of husbandry under the provisions of this section shall comply with all safety precautions set forth in this code and in regulations of the state highway commission.

State law reference(s)—Similar provisions, NMSA 1978, § 66-7-414.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-11.2. Slow-moving vehicle identification.

A. As used in this section, "slow-moving vehicle" means any vehicle which is ordinarily moved, operated or driven at a speed less than 25 miles an hour.

B. Each slow-moving vehicle moved, operated or driven on a highway which is open for vehicular travel shall display a slow-moving vehicle emblem or flashing amber light as required by NMSA 1978, § 66-3-887.

C. Use of the emblem is confined to slow-moving vehicles, and its use on any other type of vehicle or on any stationary object is prohibited. This section does not prohibit the use on slow-moving vehicles of red flags or lawful lighting devices in addition to the slow-moving vehicle emblem.

D. No person shall sell, lease, rent or operate any slow-moving vehicle unless the slow-moving vehicle is equipped with a slow-moving vehicle emblem. (NMSA 1978, § 66-3-887)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-11.3. Escort to be furnished for movement of hazardous vehicles.

A. When, in the judgment of the administrator, the movement of any vehicle is deemed a hazard to traffic upon a street over which the vehicle is to travel, the granting of permission for the movement thereof may be conditioned upon a special escort accompanying the hazardous vehicle.

B. The special police car escort to safeguard traffic during the movement of the hazardous vehicle shall conform to the provisions of NMSA 1978, § 66-7-314. (NMSA 1978, § 66-7-314)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12. Driving regulations and offenses.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.1. Operating a motor vehicle under the influence of intoxicating liquor or drugs; chemical testing; officer to file statement; immediate license revocation.

A. It is unlawful for any person who is under the influence of intoxicating liquor to drive any vehicle within this municipality.

B. It is unlawful for:

(1) A person who has an alcohol concentration of 0.08 or more in the person's blood or breath to drive any vehicle within this municipality and the alcohol concentration results from alcohol consumed before or while driving the vehicle as established by a chemical test given within three hours of driving the vehicle.

(2) A person who has an alcohol concentration of 0.04 or more in the person's blood or breath to drive a commercial vehicle within this municipality and the alcohol concentration results from alcohol consumed before or while driving the vehicle as established by a chemical test given within three hours of driving the vehicle.

C. It is unlawful for any person who is under the influence of any drug to a degree which renders the person incapable of safely driving a vehicle to drive any vehicle within this municipality. The fact that any person charged with a violation of this subsection is or has been entitled to use such drug under the laws of this state is not a defense against the charge.

D. Aggravated driving while under the influence of intoxicating liquor or drugs consists of a person who:

(1) Has an alcohol concentration of 0.16 or more in the person's blood or breath while driving any vehicle within this municipality and the alcohol concentration results from alcohol consumed before or while driving the vehicle as established by a chemical test given within three hours of driving the vehicle;

(2) Has caused bodily injury to a human being as a result of the unlawful operation of a motor vehicle while driving under the influence of intoxicating liquor or drugs; or

(3) Refused to submit to chemical testing as provided for in the Implied Consent Act, NMSA 1978, §§ 66-8-105—66-8-112, and in the judgment of the court, based upon evidence of intoxication presented to the court, was under the influence of intoxicating liquor or drugs.

E. Any person who operates a motor vehicle within this municipality shall be deemed to have given consent, subject to the provisions of the Implied Consent Act, to chemical tests of the person's breath or blood or both, approved by the scientific laboratory division of the department of health pursuant to the provision of NMSA 1978, § 24-1-22 as determined by a law enforcement officer, or for the purpose of determining the drug or alcoholic content of the person's blood, if arrested for any offense arising out of the acts alleged to have been committed while the person was driving a motor vehicle while under the influence of an intoxicating liquor or any drug.

F. A test of blood or breath or both, approved by the scientific laboratory division of the department of health pursuant to NMSA 1978, § 24-1-22 shall be administered at the direction of a law enforcement officer having reasonable grounds to believe the person to have been driving a motor vehicle within this municipality, while under the influence of intoxicating liquor or drug.

G. Any person who is dead, unconscious or otherwise in a condition rendering him incapable of refusal, shall be deemed not to have withdrawn the consent provided by section 27-12-6-12.1.E, and the test or tests designated by the law enforcement officer may be administered.

H. Only the persons authorized by NMSA 1978, § 66-8-103 shall withdraw blood from any person for the purpose of determining its drug or alcohol content. This limitation does not apply to the taking of samples of breath.

I. The person tested shall be advised by the law enforcement officer of the person's right to be given an opportunity to arrange for a physician, licensed professional or practical nurse, or laboratory technician or technologist who is employed by a hospital or physician, of the person's own choosing, to perform a chemical test in addition to any test performed at the direction of a law enforcement officer.

J. Upon the request of the person tested, full information concerning the test or tests performed at the direction of the law enforcement officer shall be made available to the person as soon as it is available from the person performing the test.

K. The law enforcement agency represented by the law enforcement officer at whose direction the chemical test is performed shall pay for the chemical test.

L. If a person exercises his right under subsection I to have a chemical test performed upon him by a person of his own choosing, then the cost of that test shall be paid by the law enforcement agency represented by the law enforcement officer at whose direction the chemical test was administered under subsection F.

M. The results of a test performed pursuant to the Implied Consent Act may be introduced into evidence in any civil action or criminal action arising out of the acts alleged to have been committed by the person tested for driving a motor vehicle while under the influence of intoxicating liquor or drugs.

N. When the blood or breath of the person tested contains:

(1) An alcohol concentration of less than 0.04 or less, it shall be presumed that the person was not under the influence of intoxicating liquor;

(2) An alcohol concentration of at least 0.04 but less than 0.08, no presumption shall be made that the person either was or was not under the influence of intoxicating liquor unless the person is driving a commercial vehicle and the amount of alcohol in the person's blood or breath may be considered with

other competent evidence in determining whether or not the person was under the influence of intoxicating liquor; or

(3) An alcohol concentration of 0.08 or more, the arresting officer shall charge the person with a violation of this section.

(4) An alcohol concentration of 0.04 or more if the person is driving a commercial vehicle, the arresting officer shall charge the person with a violation of this section.

O. If the test performed pursuant to the Implied Consent Act is administered more than three hours after the person was driving a vehicle, the test result may be introduced as evidence of the alcohol concentration in the person's blood or breath at the time of the test and the trier of fact shall determine what weight to give the test result for the purpose of determining a violation of this section.

P. The determination of alcohol concentration shall be based on the grams of alcohol in 100 milliliters of blood or grams of alcohol in 210 liters of breath.

Q. The presumptions in subsection N of this section do not limit the introduction or consideration of other competent evidence concerning whether or not a person was under the influence of intoxicating liquor at the time of driving or whether or not the defendant's ability to operate a vehicle was impaired by the consumption of alcohol at the time of driving.

R. Nothing in this section is intended to authorize any police officer, or any judicial or probation officer, to make any arrest or to direct the performance of a blood-alcohol test, except in the performance of his official duties and as otherwise authorized by law.

S. If a person under arrest for violation of an offense enumerated in the Motor Vehicle Code refuses upon request of a law enforcement officer to submit to chemical tests designated by the law enforcement agency as provided in section 27-12-6-12.1.E and F, none shall be administered, except when a municipal judge, magistrate or district judge issues a search warrant authorizing chemical tests as provided in section 27-12-6-12.1.E and F, upon his finding in a law enforcement officer's written affidavit that there is probable cause to believe that the person has driven a motor vehicle while under the influence of intoxicating alcohol or drug thereby causing the death or great bodily injury of another person, or there is probable cause to believe that the person has committed a felony while under the influence of intoxicating alcohol or drug and that chemical tests as provided in section 27-12-6-12.1.E and F. will produce material evidence in a felony prosecution.

T. If a law enforcement officer has reasonable grounds to believe that a person arrested for violation of subsection A, B, C or D of this section had been driving a motor vehicle within this municipality while under the influence of intoxicating liquor or drug and that upon his request, the person refused to submit to a chemical test, after being advised that failure to submit could result in revocation of his privilege to drive, then the law enforcement officer shall transmit to the director a statement signed under penalty of perjury stating what such reasonable grounds were and stating that the person refused to submit to a chemical test after being advised of the consequences of such refusal.

U. On behalf of the director, a law enforcement officer requesting a chemical test or directing the administration of a chemical test pursuant to sections 27-12-6-12.1.E and F shall serve immediate written notice of revocation and of right to a hearing on a person who refuses to permit chemical testing or on a person who submits to a chemical test the results of which indicate an alcohol concentration in the person's blood or breath of 0.08 if the person is 21 years of age or older, 0.04 or more if the person is driving a commercial vehicle or 0.02 or more if the person is less than 21 years of age. Upon serving notice of revocation, the law enforcement officer shall take the license or permit of the driver, if any, and issue a temporary license valid for 20 days or, if the driver requests a hearing pursuant to NMSA 1978, § 66-8-112, valid until the date the department issues the order following the hearing; provided that a temporary license shall not be issued to a driver without a valid license or permit. The law enforcement officer shall send the

person's driver's license to the director along with the signed statement required pursuant to subsection S of this section.

V. Any person arrested for any violation of subsection A, B, C or D of this section and who takes a breath test which discloses that the blood of such person contains an alcohol concentration of 0.08 or more or who refuses to take such a test after having been advised of the consequences of such refusal shall not be eligible for release from custody until the passage of four hours after the time recorded on the breath-alcohol testing machine reflecting the time of the last breath alcohol test or last refusal. The arresting officer shall furnish the booking clerk with a copy of said machine printout at the time the defendant is booked.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2212, § I, 7-18-05; Ord. No. 2379, § 1, 5-21-07)

Sec. 27-12-6-12.2. Operating a motor vehicle under the influence of intoxicating liquor or drugs; penalties; sentencing; fees.

A. If a person is convicted of driving a motor vehicle while under the influence of intoxicating liquor or drugs (subsections 27-12-6-12.1A through D), the trial judge shall inquire into the past driving record of the person before sentence is entered in the matter.

State law reference(s)—Similar provisions, NMSA 1978, § 66-8-110.

B. When a person is charged with a violation of subsections 27-12-6-12.1A through D, any plea of guilty thereafter entered in satisfaction of the charges shall include at least a plea of guilty to violation of subsection 27-12-6-12.1A, B, C or D and no other disposition by plea of guilty to any other charge in satisfaction of such charge shall be authorized if:

(1) The results of a test performed pursuant to the Implied Consent Act disclosed that the blood of the person charged contains an alcohol concentration of 0.08 or more (NMSA 1978, § 66-8-102 as amended);

(2) Four one-hundredths or more if the person is driving a commercial vehicle; or

(3) The defendant has refused to submit to a chemical test or tests of his breath or blood.

However, nothing in this subsection shall limit the authority and discretion of the city attorney to dismiss any charges where the interests of justice so require.

C. A person under first conviction pursuant to this section shall be punished by imprisonment for not more than 90 days or by a fine of not more than $999.00, or both; provided that if the sentence is suspended in whole or in part or deferred, the period of probation may extend beyond 90 days but shall not exceed one year. Upon a first conviction under this section, an offender shall be sentenced to 48 hours of community service. In addition, the offender may be required to pay a fine of $300.00. The offender shall be ordered by the court to participate in and complete a screening program described in subsection F of this section and to attend a driver rehabilitation program for alcohol or drugs, also known as a "DWI school," approved by the traffic safety bureau of the state transportation department and also may be required to participate in other rehabilitative services as the court shall determine to be necessary. In addition to those penalties, when an offender commits aggravated driving while under the influence of intoxicating liquor or drugs, the offender shall be sentenced to not less than 48 consecutive hours in jail. If an offender fails to complete, within the time specified by the court, any community service, screening program, treatment program, or DWI school ordered by the court or fails to comply with any other condition of probation, the offender shall be sentenced to not less than an additional 48 consecutive hours in jail. Any jail sentence imposed under this subsection for failure to complete, within a time specified by the court, any community service, screening program, treatment program or DWI school ordered by the court or for aggravated driving while under the influence of intoxicating liquor or drugs shall not be suspended, deferred or taken under advisement. On a

first conviction pursuant to this section, any time spent in jail for the offense prior to the conviction for that offense shall be credited to any term of imprisonment fixed by the court. A deferred sentence pursuant to this subsection shall be considered a first conviction for the purpose of determining subsequent convictions.

D. A second or third conviction pursuant to this section shall be punished by imprisonment for not more than 179 days or by a fine of not more than $999.00, or both; provided that if the sentence is suspended in whole or in part, the period of probation may extend beyond 179 days but shall not exceed one year. Notwithstanding any provision of law to the contrary for suspension or deferment of execution of a sentence:

(1) Upon a second conviction, each offender shall be sentenced to a jail term of not less than 96 consecutive hours, 48 hours of community service and a fine of $999.00. In addition to those penalties, when an offender commits aggravated driving while under the influence of intoxicating liquor or drugs, the offender shall be sentenced to a jail term of not less than 96 consecutive hours. If an offender fails to complete, within a time specified by the court, any community service, screening program or treatment program ordered by the court, the offender shall be sentenced to not less than an additional seven consecutive days in jail. A penalty imposed pursuant to this paragraph shall not be suspended or deferred or taken under advisement; and

(2) Upon a third conviction, an offender shall be sentenced to a jail term of not less than 30 consecutive days, 96 hours of community service and a fine of $999.00. In addition to those penalties, when an offender commits aggravated driving while under the influence of intoxicating liquor or drugs, the offender shall be sentenced to a jail term of not less than 60 consecutive days. If an offender fails to complete, within a time specified by the court, any community service, screening program or treatment program ordered by the court, the offender shall be sentenced to not less than an additional 60 consecutive days in jail. A penalty imposed pursuant to this paragraph shall not be suspended or deferred or taken under advisement.

E. Fourth or subsequent offenses shall be prosecuted under state law in magistrate or district court.

State law reference(s)—Similar provisions, NMSA 1978, § 66-8-102.

F. Upon any conviction under this section, an offender shall be required to participate in and complete, within a time specified by the court, an alcohol or drug abuse screening program approved by the department of finance and administration and if necessary, a treatment program approved by the court. The penalty imposed pursuant to this subsection shall not be suspended, deferred or taken under advisement.

G. Upon a second or third conviction pursuant to this section, an offender shall be required to participate in and complete, within a time specified by the court:

(1) Not less than a 28-day inpatient, residential or in-custody substance abuse program approved by the court;

(2) Not less that a 90-day outpatient treatment program approved by the court;

(3) A drug court program approved by the court; or

(4) Any other substance abuse treatment approved by the court.

The requirement imposed pursuant to this section shall not be suspended, deferred or taken under advisement. (NMSA 1978, § 66-8-102)

H. Upon a conviction pursuant to this section, an offender shall be required to obtain an ignition interlock license and have an ignition interlock device installed and operating on all motor vehicles driven by the offender, pursuant to the rules adopted by the traffic safety bureau of the department of transportation. Unless determined by the sentencing court to be indigent, the offender shall pay all costs associated with

having an ignition interlock device installed on the appropriate motor vehicle. The offender shall operate only those vehicles equipped with ignition interlock devices for:

(1) A period of one year for a first offender;

(2) A period of two years, for a second conviction pursuant to this section; or

(3) A period of three years, for a third conviction pursuant to this section. The penalties and requirements of this subsection shall not be suspended, deferred or taken under advisement.

State law reference(s)—Similar provisions NMSA 1978, § 66-8-102.

I. Except as otherwise prohibited in this section, a municipal judge may suspend in whole or in part the execution of sentence or place the defendant on probation for a period not exceeding one year on terms and conditions that the municipal judge deems best, or both, or defer sentence. If the municipal judge decides to defer the execution of a sentence, such deferral shall be granted only as allowed in subsection H of this section. A suspension of execution of sentence or probation, or both, as allowed pursuant to this section, shall be granted only when the municipal judge is satisfied it will serve the ends of justice and of the public and that the defendant's liability for any fine or other punishment imposed is fully discharged upon successful completion of the terms and conditions of probation

J. If a person is convicted of driving a motor vehicle while under the influence of intoxicating liquor or drugs in violation of subsection 27-12-6-12.1A, B, C or D, a first offender, at the discretion of a trial court after a presentence investigation, including an inquiry to the motor vehicle division of the transportation department concerning the driver's driving record, shall receive a deferred sentence on the condition that the driver attend a driver rehabilitation program, also known as the "driving-while-intoxicated school," approved by the court and the division and such other rehabilitative services as the court may determine to be necessary; however, imposition of a deferred sentence shall classify the person as a first offender. The municipal court shall forward to the division the abstract of all proceedings and the report of the disposition of the case. For the purpose of this subsection, marijuana, as defined in the Controlled Substances Act, shall be classified as a drug.

State law reference(s)—Similar provisions, NMSA 1978, § 66-5-29.

K. A person convicted of driving a motor vehicle while under the influence of intoxicating liquor or drugs in violation of subsection 27-12-6-12.1A, B, C or D shall be assessed, in addition to any other fee or fine, a fee of $65.00 to defray the costs of chemical and other tests used to determine the influence of alcohol or drugs. Additionally, the person shall be assessed a fee of $75.00 to fund comprehensive community programs for the prevention of driving while under the influence of intoxicating liquor or drugs or for other traffic safety purposes. The municipal court shall collect the fees and maintain the fees in separate funds and transfer the fees along with other funds collected by the court per NMSA 1978, § 35-14-7. The municipality shall maintain the fees collected pursuant to this subsection in separate funds and transfer the fees collected pursuant to this subsection to the administrative office of the courts for credit to the crime laboratory fund and the traffic safety fund.

State law reference(s)—Similar provisions, NMSA 1978, §§ 31-12-7—31-12-9.

L. In addition to any other fines or fee that may be imposed pursuant to the conviction or other disposition of the offense under this section, the court may order the offender to pay the costs of any court-ordered screening and treatment programs.

M. With respect to this section and notwithstanding any provision of law to the contrary, if an offender's sentence was suspended or deferred in whole or in part and the offender violates any condition of probation, the court may impose any sentence that the court could have originally imposed and credit shall not be given for time served by the offender on probation.

N. As used in this section and in 27-12-6-12.1:

(1) "Bodily injury" means an injury to a person that is not likely to cause death or great bodily harm to the person, but does cause painful temporary disfigurement or temporary loss or impairment of the functions of any member or organ of the person's body;

(2) "Conviction" means an adjudication of guilt and does not include imposition of a sentence; and

(3) "Commercial motor vehicle" means a motor vehicle or combination of motor vehicles used in commerce to transport passengers or property if the motor vehicle:

(a) Has a gross combination weight rating of more than 26,000 pounds inclusive of a towed unit with a gross vehicle weight rating of more than 10,000 pounds;

(b) Has a gross vehicle weight rating of more than 26,000 pounds;

(c) Is designed to transport 16 or more passengers, including the driver; or

(d) Is of any size and is used in the transportation of hazardous materials, which requires the motor vehicle to be placard under applicable law.

O. A conviction under a municipal or county ordinance in the state or a law of any other jurisdiction, territory, or possession of the United States or of a tribe where that ordinance is equivalent to state law for driving while under the influence of intoxicating liquor or drugs, prescribing penalties for driving while under the influence of intoxicating liquor or drugs shall be deemed to be a conviction under this section for purposes of determining whether a conviction is a second or subsequent conviction.

State law reference(s)—Similar provisions, NMSA 1978, § 66-8-102M.

P. Before imposing any mandatory minimum sentence under this section, based upon one or more prior convictions for driving while intoxicated, the judge shall find that the defendant was represented by counsel or waived the right to counsel prior to the entry of each judgment of conviction. Such an affirmative finding shall not be required when the judge imposes any sentence within his discretion under this chapter [section] and the judge shall consider the defendant's entire driving record, including all prior convictions for driving while intoxicated, when imposing any sentence permitted but not required under this chapter [section].

Q. A law enforcement officer making an arrest for a violation of the provisions of 27-12-6-12.2 or of similar municipal or county ordinances shall use standard arrest reports and procedures developed and approved by the Department of Public Safety in accordance with Section 8 of Laws of 2005, Chapter 269.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2212, § II, 7-18-05; Ord. No. 2379, § II, 5-21-07)

Sec. 27-12-6-12.3. Reckless driving.

A. Any person who drives any vehicle carelessly and heedlessly in willful or wanton disregard of the rights or safety of others and without due caution and circumspection and at a speed or in a manner so as to endanger or be likely to endanger any person or property is guilty of reckless driving.

B. Every person convicted of reckless driving shall be punished:

(1) Upon a first conviction by imprisonment for not less than five days nor more than 90 days, or by a fine of not less than $25.00 nor more than $100.00, or both; and

(2) On a second or subsequent conviction by imprisonment for not less than ten days nor more than 90 days, or by a fine of not less than $50.00 nor more than $300.00, or both. (NMSA 1978, § 66-8-113)

C. Any person arrested under this subsection may be found guilty of the lesser included offense of careless driving.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.4. Careless driving.

A. Any person operating a vehicle on the street shall give his full time and entire attention to the operation of the vehicle.

B. Any person who operates a vehicle in a careless, inattentive or imprudent manner, without due regard for the width, grade curves, corners, traffic, weather and road conditions and all other attendant circumstances is guilty of careless driving. (NMSA 1978, § 66-8-114).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.5. Operators and chauffeurs must be licensed.

A. Except those expressly exempted by NMSA 1978, § 66-5-4, no person shall drive any motor vehicle or moped upon a street or private parking lot used by the public in this municipality unless he holds a valid license issued under the provisions of the New Mexico Vehicle Code. Enforcement of this section on private parking lots used by the public shall be limited to persons having an accident or being issued another traffic citation on a private parking lot used by the public.

B. Any person licensed under the provisions of the New Mexico Motor Vehicle Code, or expressly exempted from licensure, may exercise the privilege granted upon all streets and highways in this municipality. (NMSA 1978, § 66-5-2)

C. No person, whether a resident or non-resident of the State of New Mexico, shall operate a motor vehicle or moped upon a street in this municipality in violation of any restrictions with respect to the type of, or special mechanical devices required on, a motor vehicle which the licensee may operate or any other restrictions applicable to the licensee.

D. Every licensee shall have his driver's license in his immediate possession at all times when operating a motor vehicle or moped, and shall display the same upon demand of a magistrate or police officer. However, no person charged with violating this section shall be convicted if he produces in court a driver's license theretofore issued to him and valid at the time of his arrest. (NMSA 1978, § 66-5-16)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.6. Unlawful use of license; driving when privilege to do so has been suspended or revoked.

A. No person shall:

(1) Display or cause or permit to be displayed or have in his possession any cancelled, revoked or suspended driver's license or permit;

(2) Lend his driver's license or permit to any other person or knowingly permit the use thereof by another;

(3) Display or represent as one's own any driver's license or permit not issued to him;

(4) Fail or refuse to surrender to the court upon its lawful demand any driver's license or permit which has been suspended, revoked or cancelled;

(5) Permit any unlawful use of driver's license or permit issued to him;

(6) Drive a motor vehicle in any public street or highway at a time when his privilege to do so is suspended or revoked and upon conviction shall be punished by imprisonment for not less than four days nor more than 179 days, and there may be imposed in addition a fine of not more than $500.00;

(7) Notwithstanding any other provision of law for suspension or deferment of execution of a sentence, if the person's privilege to drive was revoked for driving while under the influence of intoxicating liquor or drugs or a violation of the Implied Consent Act, upon conviction under this section, that person shall be punished by imprisonment for not less than seven days and fined not less than $300.00, and the fine and imprisonment shall not be suspended, deferred, or taken under advisement. No other disposition by plea of guilty to any other charge in satisfaction of a charge under this section shall be authorized if the person's privilege to drive was revoked for driving while under the influence of intoxicating liquor or drugs or a violation of the Implied Consent Act.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2380, § I, 5-21-07)

Sec. 27-12-6-12.7. Fleeing or attempting to elude a police officer.

No driver of a motor vehicle shall willfully fail or refuse to bring his vehicle to a stop, or otherwise flee or attempt to elude a pursuing police vehicle, when given visual or audible signal to bring the vehicle to a stop.

A. The signal given by the police officer may be by hand, voice, emergency light or siren.

B. The officer giving the signal shall be in uniform, prominently displaying his badge of office, and his vehicle shall be appropriately marked showing it to be an official police vehicle.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.8. Unattended motor vehicle.

No person driving or in charge of a motor vehicle shall permit it to stand unattended without first stopping the engine, locking the ignition, removing the key, and effectively setting the brake, or placing the transmission in parking position, thereon and, when standing upon any grade, turning the front wheels in such a manner that the vehicle will be held by the curb or will leave the street if the brake fails. (NMSA 1978, § 66-7-353)

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.9. Limitations on backing.

A. The driver of a vehicle shall not back it:

(1) Unless the movement can be made with reasonable safety and without interfering with other traffic;

(2) Upon any shoulder or roadway of any controlled-access street, or upon the exit or entry road of any controlled-access street (NMSA 1978, § 66-7-354);

(3) Into an intersection or around a corner unless preceded by an observer to safely direct the movement; or

(4) From a private driveway into any street unless the movement can be made with safety and without interfering with other traffic on the street.

B. In no case shall a vehicle be backed more than 60 feet unless preceded by an observer to safely direct the movement.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.10. Obstruction to driver's view or driving mechanism.

A. No person shall drive a vehicle when it is so loaded or when there are in the front seat such number of persons, exceeding three, as to obstruct the view of the driver to the front or sides of the vehicle or as to interfere with the driver's control over the driving mechanism of the vehicle.

B. No passenger in a vehicle shall ride in such position as to interfere with driver's view ahead or to the sides, or to interfere with his control over the driving mechanism of the vehicle (NMSA 1978, § 66-7-357).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.11. Restriction on use of television in motor vehicles.

It is unlawful to operate in this municipality any motor vehicle equipped with a television screen, of whatever type, upon which images may be projected or shown, if the screen is within the normal view of the driver of the motor vehicle unless the television is solely used as an aid to the driver in the operation of the vehicle. As used in this section "television screen" does not include closed-circuit monitors or computer terminal monitors used by law enforcement agencies in law enforcement motor vehicles (NMSA 1978, § 66-7-358).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.12. Coasting prohibited.

The driver of any motor vehicle when traveling upon a down grade shall not coast with the clutch disengaged (NMSA 1978, § 66-7-360).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.13. Following fire apparatus prohibited.

The driver of any vehicle other than one on official business shall not follow any fire apparatus traveling in response to a fire alarm closer than 500 feet, or drive into or park such vehicle within the block where fire apparatus has stopped in answer to a fire alarm (NMSA 1978, § 66-7-361).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.14. Crossing fire hose.

No vehicle shall be driven over any unprotected hose of a fire department when laid down on any street or private driveway, without the consent of the fire department official in command (NMSA 1978, § 66-7-362).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.15. Driving through safety zones prohibited.

No vehicle shall at any time be driven through or within a safety zone (NMSA 1978, § 66-7-361).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.16. Vehicles shall be driven only on streets, private roads and driveways.

No driver of a vehicle shall operate or be in control of a vehicle on other than the portions of streets improved, designed and ordinarily used for vehicular traffic, private roads, driveways or alleys in this municipality, except as otherwise provided by this chapter or as otherwise authorized or designated by the administrator or his designated representative.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.17. Driving on sidewalk and private property.

A. No person shall drive any vehicle on, or across a sidewalk or sidewalk area except upon a permanent or duly authorized temporary driveway.

B. No person shall drive on private property, except upon a permanent or authorized temporary driveway or parking area, without the express authorization of the owner, lessee or other person authorized by the owner to control the use of the private property.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.18. Prohibited activities while driving.

No person shall:

A. Drive a vehicle while engaged in any activity which interferes with the safe operation of the vehicle;

B. Drive while in his lap any person, adult or minor, or any animal;

C. Drive while seated in the lap of another person while the vehicle is in motion;

D. Drive a vehicle while having either arm around another person;

E. Operate a motor vehicle's equipment, including but not limited to, the vehicle horn or lights, in such manner as to distract other motorists on the public way or in such a manner as to disturb the peace.

F. Except as otherwise provided in subsection F.(3) below, drive a vehicle upon a public street or highway while using a mobile telephone to read, select or enter a telephone number or name in a mobile telephone for the purpose of making or receiving a call, engage in a call or create, send or read text messages and/or electronic mail.

(1) As used in this section:

(a) *"Engage in a call"* means talking into, dialing or listening on a hand-held mobile telephone, but shall not include holding a mobile telephone to activate, deactivate or initiate a function of such telephone;

(b) *"Hand-held mobile telephone"* means a mobile telephone with which a user engages in a call using at least one hand (or prosthetic device or aid in the case of a physically disabled person);

(c) *"Hands-free mobile telephone"* means a mobile telephone that has an internal feature or function, or that is equipped with an attachment or addition, whether or not permanently part of such mobile telephone, by which a user engages in a call without the use of either hand (or prosthetic device or aid in the case of a physically disabled person), whether or

not the use of either hand (or prosthetic device) is necessary to activate, deactivate or initiate a function of such telephone;

(d) *"Mobile telephone"* means the device used by subscribers and other users of wireless telephone service to access such service and shall include personal digital assistants;

(e) *"Personal digital assistant"* means a device using a wireless telecommunications service that provides for data communication other than by voice;

(f) *"Wireless telephone service"* means two-way real time voice telecommunications service that is interconnected to a public switched telephone network and commonly referred to as cellular service or personal communication service.

(g) *"Drive"* means when the vehicle is in motion on any street or highway.

(2) An operator of a motor vehicle who holds a mobile telephone to, or in the immediate proximity of, his or her ear is presumed to be engaging in a call within the meaning of this section. The presumption established by this section is rebuttable by evidence tending to show that the operator was not engaged in a call. Immediate proximity shall mean that distance as permits the operator of a mobile telephone to hear telecommunications transmitted over such mobile telephone, but shall not require physical contact with such operator's ear.

(3) Subsection F. above shall not apply to:

(a) The use of a mobile telephone for the sole purpose of communicating with any of the following regarding an emergency situation: An emergency response operator; a hospital, physician's office or health clinic; an ambulance company or corps; a fire department, district or company; or a police department;

(b) Any law enforcement, public safety or police officers, emergency services officials, first aid, emergency medical technicians and personnel, or any fire safety officials in the performance of duties arising out of and in the course of responding to an emergency;

(c) The use of a hands-free mobile telephone when being used in a hands-free manner; or

(d) The use of a hands-free mobile telephone when being used in a nontravel lane.

(4) Penalties; sentencing; fines.

(a) A violation of LCMC 1997, section 27-12-6-12.18 shall be a penalty assessment;

(b) The penalty assessment shall be $56.00; and

(c) The violator's signature on the penalty assessment notice constitutes an acknowledgment of guilt of the offense and payment of the prescribed penalty assessment is a complete satisfaction of the violation.

(5) This section will take effect on February 5, 2010.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2548, § I(exh. A), 12-7-09; Ord. No. 2558, § I, 2-2-10; Ord. No. 2582, § I, 7-19-10)

Sec. 27-12-6-12.19. Racing on streets.

A. Unless written permission setting out pertinent conditions is obtained from the chief of the municipal police, and then only in accordance with such conditions no person shall drive a vehicle on a street in any race, speed competition or contest, drag race or acceleration contest, test of physical endurance, exhibition of speed or acceleration, or for the purpose of making a speed record, whether or not the speed is in excess of

the maximum speed prescribed by law, and no person shall in any manner participate in any such race, drag race, competition, contest, test or exhibition.

B. As used in this section:

(1) *"Drag race"* means the operation of two or more vehicles from a point side by side at accelerating speeds in a competitive attempt to outdistance each other, or the operation of one or more vehicles over a common selected course from the same point to the same point for the purpose of comparing the relative speeds or power of acceleration of the vehicle or vehicles within a certain distance or time limit;

(2) *"Race"* means the use of one or more vehicles in a manner to outgain or outdistance another vehicle, prevent another vehicle from passing, arrive at a given destination ahead of another vehicle or test the physical stamina or endurance of drivers over long-distance routes (NMSA 1978, § 66-8-115).

(3) *"Exhibition driving"* consists of intentionally fish-tailing, peeling-out, losing traction, and burning of rubber while operating a motor vehicle. While operating a motorcycle or motor-driven cycle, includes intentionally operating the vehicle on a single tire (commonly known as a "wheelie"); operating a vehicle from a standing position; or operating the vehicle without at least one hand gripping the handlebars.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.20. Processions.

A. No driver of a vehicle shall drive between the vehicles comprising a funeral or other authorized procession while the procession is in motion and when the vehicles in the procession are conspicuously designated as required in this section. This provision shall not apply at intersections where traffic is controlled by police officers.

B. Each driver in a funeral or other procession shall drive as near to the right-hand edge of the street as practicable and shall follow the vehicle ahead as closely as is practicable and safe.

C. A funeral composed of a procession of vehicles shall be identified by the display upon the outside of each vehicle of a pennant or other identifying insignia or by such other method as may be determined and designated by the traffic division.

D. No funeral, procession or parade containing 200 or more persons or 50 or more vehicles, except the Armed Forces of the United States, the military forces of this state and the forces of the police and fire departments, shall occupy, march or proceed along any street except in accordance with a permit issued by the chief of police and such other regulations as are set forth herein which may apply.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.21. Driver to take precautions approaching the blind.

A. The driver of a vehicle approaching a totally or partially blind pedestrian who is carrying a cane predominantly white or metallic in color, with or without a red tip, or using a guide dog shall take all necessary precautions to avoid injury to the blind pedestrian. Any driver who fails to take necessary precautions shall be liable in damages for any injury caused to the pedestrian.

B. A totally blind or partially blind pedestrian not carrying a cane or using a guide dog shall have all the rights and privileges conferred by law on other persons, and the failure of a totally blind pedestrian to carry a cane

or to use a guide dog shall not be held to constitute nor be evidence of contributory negligence (NMSA 1978, § 28-7-4).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.22. Offenses by persons owning or controlling vehicles.

It is unlawful for the owner, or any other person, employing or otherwise directing the driver of any vehicle to require or to permit the operation of such vehicle upon a street in this municipality in any manner contrary to this chapter (NMSA 1978, § 66-8-27-121).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.23. Permitting unauthorized persons to drive.

A. No person shall cause or knowingly permit his child or ward under the age of 18 years to drive a motor vehicle upon any street when such minor is not authorized under state law or is in violation of any of the provisions of the New Mexico Motor Vehicle Code (NMSA 1978, § 66-5-40).

B. No person shall authorize or knowingly permit a motor vehicle owned by him or under his control to be driven upon any street by any person who is not authorized under state law or is in violation of any of the provisions of the New Mexico Motor Vehicle Code (NMSA 1978, § 66-5-41).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-12.24. Parties to unlawful acts.

Every person who commits, attempts to commit, conspires to commit or aids or abets in the commission of any act declared herein to be unlawful, whether individually or in connection with one or more other persons or as a principal, agent or accessory, shall be guilty of such offense, and every person who falsely, fraudulently, forcibly or willfully induces, causes, coerces, requires, permits or directs another to violate any provision of this chapter or of the Motor Vehicle Code is likewise guilty of such offense (NMSA 1978, § 66-8-120).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13. Miscellaneous traffic regulations.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.1. Offenses relating to driving under the influence.

A. No owner or person in control of a motor vehicle shall permit it to be driven or operated by any person who is a habitual user of narcotic drugs or by any person who is under the influence of intoxicating liquor, narcotic drugs or any other drug to a degree which renders him incapable of safely driving the vehicle.

B. No person under the influence of intoxicating liquor, narcotic drug or other drug to a degree which renders him incapable of driving safely shall start or attempt to operate a vehicle.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.2. Unlawful riding.

A. No person shall ride or permit another person to ride in or on any portion of a vehicle not designated or intended for the use of passengers.

B. This provision shall not apply to any employee engaged in the necessary discharge of a duty or to persons riding within truck bodies in space intended for merchandise.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.3. Unhitched trailer on street.

No person shall leave any type of trailer unhitched upon a street.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.4. Moving or molesting unattended vehicles.

A. No person shall individually or in association with one or more others do any of the following:

(1) Purposely, and without authority from the owner, start or cause to be started the engine of any motor vehicle;

(2) Purposely and maliciously shift or change the starting device or gears of a standing motor vehicle to a position other than that in which they were left by the owner or driver of said motor vehicle;

(3) Purposely scratch or damage the chassis, running gear, body, sides, tip covering or upholstering of a motor vehicle which is the property of another;

(4) Purposely destroy any part of a motor vehicle or purposely cut, mash, mark, or in any other way, destroy or damage any part, attachment, fastening or appurtenance of a motor vehicle, without the permission of the owner;

(5) Purposely drain or start the drainage of any radiator, oil tank or gas tank upon a motor vehicle, without the permission of the owner;

(6) Purposely put any metallic or other substance or liquid in the radiator, carburetor, oil tank, grease cup, oilers, lamps, gas tanks or machinery of the motor vehicle with the intent to injure or damage the same or impede the working of the machinery thereof;

(7) Maliciously tighten or loosen any bracket, bolt, wire, nut, screw or other fastening on a motor vehicle; or

(8) Purposely release the brake upon a standing motor vehicle with the intent to injure said machine (NMSA 1978, § 66-3-506).

B. The foregoing provisions shall not apply to a police officer or member of the fire department or street maintenance department who in discharge of his duty legally moves or causes to be moved any unattended vehicle, nor to any person who moves the vehicle at the direction of or in compliance with orders from a police officer or member of the fire department or street maintenance department who in the discharge of his duties legally orders or directs the moving of the unattended vehicle.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.5. Destructive or injurious material on roadway.

A. No person shall throw or deposit upon any street any glass bottle, glass, nails, tacks, wire, cans or any other substance likely to injure any person, animal or vehicle upon such street.

B. Any person who drops, or permits to be dropped or thrown, upon any street any destructive or injurious material shall immediately remove the same or cause it to be removed.

C. Any person removing a wrecked or damaged vehicle from a street shall remove any glass or other injurious substance dropped upon the street from such vehicle (NMSA 1978, § 66-7-364).

D. No vehicle shall be driven or moved on any street unless such vehicle is so constructed or loaded as to prevent any of its load from dropping, sifting, leaking, or otherwise escaping therefrom, except that sand may be dropped for the purpose of securing traction, or water or other substance may be sprinkled on a street in cleaning or maintaining such street.

E. No person shall operate on any street any vehicle or combination of vehicles with any load unless said load and any covering thereon is securely fastened so as to prevent said covering or load from becoming loose, detached, or in any manner a hazard to other users of the street (NMSA 1978, § 66-7-407).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.6. Trains and buses not to obstruct streets.

No person or corporation shall direct the operation of or operate any railroad train or bus in such manner to prevent the use of any street for purposes of travel for a period of time longer than five minutes.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.7. Boarding or alighting from vehicles.

A. No person shall board or alight from any moving vehicle or any vehicle which is stopped in traffic.

B. No person shall alight or enter a vehicle except when it is stopped at a curb or in a passenger loading zone.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.8. Improper opening of doors.

No person shall:

A. Open the door of a vehicle on the side near moving traffic unless it is reasonably safe to do so, and the door can be opened without interfering with the movement of traffic; or

B. Leave a door of a vehicle open on the side of the vehicle near moving traffic for a period of time longer than necessary to load or unload passengers (NMSA 1978, § 66-7-367).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.9. Occupied moving house trailer.

No person shall:

A. Occupy a house trailer while it is being towed upon a street; or

B. Tow a house trailer on any street when the house trailer is occupied by any person (NMSA 1978, § 66-7-366).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.10. Animals on street.

A. It is unlawful for any person, during the hours of darkness to ride a horse or other animal upon the traveled portion of any street which is normally used by motor vehicles.

B. It is unlawful for any person negligently to permit livestock to wander or graze upon any fenced street at any time or, during the hours of darkness, to drive livestock along or upon any street which is normally used by motor vehicles.

C. Owners of livestock ranging in pastures through which unfenced roadways pass shall not be liable for damages by reason of injury or damage to persons or property occasioned by collisions of vehicles using said roadways and livestock or animals ranging in said pastures unless such owner of livestock is guilty of specific negligence other than allowing his animals to range in said pasture (NMSA 1978, § 66-7-363).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.11. Driving on mountain streets.

The driver of a motor vehicle traveling through defiles or canyons or on mountain streets shall hold such motor vehicle under control and as near the right-hand edge of the street as reasonably possible (NMSA 1978, § 66-7-359).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.12. Child passenger restraint; penalty; enforcement.

A. A person shall not operate a passenger car, van or pickup truck in this state, except for an authorized emergency vehicle, public transportation or school bus, unless all passengers less than 18 years of age are properly restrained.

B. Each person less than 18 years of age shall be properly secured in a child passenger restraint device or by a seat belt, unless all seating positions equipped with seat belts are occupied, as follows:

(1) Children less than one year of age shall be properly secured in a rear-facing child passenger restraint device that meets federal standards, in the rear seat of a vehicle that is equipped with a rear seat. If the vehicle is not equipped with a rear seat, the child may ride in the front seat of the vehicle if the passenger-side air bag is deactivated or if the vehicle is not equipped with a deactivation switch for the passenger-side air bag;

(2) Children one year of age through four years of age, regardless of weight, or children who weigh less than 40 pounds, regardless of age, shall be properly secured in a child passenger restraint device that meets federal standards;

(3) Children five years of age through six years of age, regardless of weight, or children who weigh less than 60 pounds, regardless of age, shall be properly secured in either a child booster seat or an appropriate child passenger restraint device that meets federal standards; and

(4) Children seven years of age through 12 years of age shall be properly secured in a child passenger restraint device or by a seat belt.

C. A child is properly secured in an adult seat belt when the lap belt properly fits across the child's thighs and hips and not the abdomen. The shoulder strap shall cross the center of the child's chest and not the neck, allowing the child to sit all the way back against the vehicle seat with knees bent over the seat edge.

D. Failure to be secured by a child passenger restraint device by a child booster seat or by a safety belt as required by this section shall not in any instance constitute fault or negligence and shall not limit or apportion damages.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2228, § V, 8-15-05)

State law reference(s)—Similar provisions, NMSA 1978, § 66-7-369.

Sec. 27-12-6-13.13. Mandatory use of seatbelts.

A. Except as provided by section 27-12-6-13.12 and in subsection B of this section, each occupant of a motor vehicle having a gross weight of 10,000 pounds or less manufactured with safety belts in compliance with Federal Motor Vehicle Safety Standard Number 208 shall have a safety belt properly fastened about his body at all times when the vehicle is in motion on any street or highway.

B. This section shall not apply to an occupant of a motor vehicle having a gross vehicle weight of 10,000 pounds or less who possesses a written statement from a licensed physician that he is unable for medical reasons to wear a safety belt or to a rural letter carrier of the United States Postal Service while performing the duties of a rural letter carrier (NMSA 1978, § 66-7-372).

C. Failure to be secured by a child passenger restraint device or by a safety belt as required in this section shall not in any instance constitute fault or negligence and shall not limit or apportion damages.

D. The provisions of this section shall be enforced whether or not associated with the enforcement of any other statute (NMSA 1978, § 66-7-373).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.14. Consumption or possession of alcoholic beverages in open containers in a motor vehicle prohibited—Exceptions.

A. No person shall knowingly drink any alcoholic beverage while in a motor vehicle upon any street within this municipality.

B. No person shall have in his possession on his person, while in a motor vehicle upon any street within this municipality, any bottle, can or other receptacle containing any alcoholic beverage which has been opened or had its seal broken or the contents of which have been partially removed.

C. It is unlawful for the registered owner of any motor vehicle, to knowingly keep or allow to be kept in a motor vehicle, when the vehicle is upon any street within this municipality, any bottle, can or other receptacle containing any alcoholic beverage which has been opened or had its seal broken or the contents of which have been partially removed, unless the container is kept in:

(1) The trunk of the vehicle or in some other area of the vehicle not normally occupied by the driver or passengers if the vehicle is not equipped with a trunk;

(2) The living quarter of a motorhome or recreational vehicle;

(3) A trunk camper;

(4) The bed of a pickup truck when the bed is occupied by passengers.

A utility or glove compartment shall be deemed to be within the area occupied by the driver and passengers. This section does not apply to the driver or owner of or any passenger in a bus, taxicab or limousine for hire licensed to transport passengers pursuant to the Motor Carrier Act or proper legal authority.

D. The provisions of this section do not apply to:

(1) Any person who, upon the recommendation of a doctor, carries alcoholic beverages in that persons motor vehicle for medical purposes;

(2) Any clergyman or his agent who carries alcoholic beverages for religious purposes in the clergyman's or his agent's motor vehicle.

(3) Any person who is employed by a person licensed by the Alcoholic Beverage Control Act, while discharging his duties as an employee (NMSA 1978, § 66-8-138).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-13.15. Transportation of persons in the bed or in another part of an unenclosed truck; prohibited.

A. *Definition:* Truck: For purposes of this section only, "truck" means every unenclosed motor vehicle designed, used or maintained primarily for the transportation of property except commercial sanitation trucks.

B. *Riding in truck bed prohibited:* No person under the age of 18 years of age shall ride in the bed or in any part of a truck which is not part of the enclosed vehicle body or which is not enclosed by a rigid top.

C. *Driver responsibility:* No motorist shall allow a person under 18 years of age to ride in a part of the truck they are driving if the location is not part of the enclosed vehicle body or is not enclosed by a rigid top.

D. *Exemptions:* The following are exempt from these regulations:

(1) Persons riding in trucks if participating in a parade conducted consistent with the city's parade ordinance;

(2) Persons wearing safety restraints and/or seat belts when riding in a vehicle equipped with a rigid top which has been removed, or partially removed (i.e., Izuzu Rodeo; Bronco);

(3) Persons under the age of 18 years of age who are riding in back of an unenclosed truck equipped with safety restraints which are being used at the time the persons are being transported in the back of the vehicle and are accompanied by a person 21 years of age or older (Subaru Brats, etc.);

(4) All riders being transported in a truck bed enclosed with a rigid top;

(5) Persons being transported for farm labor and/or agricultural purposes.

E. *Penalty:* Whoever is convicted pursuant to subsections B or C of this section is guilty of a petty misdemeanor.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-14. Pedestrians' rights and duties.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-14.1. Pedestrian obedience to traffic-control devices and traffic regulations.

Pedestrians shall be subject to traffic-control signals at intersections as provided in section 27-12-5-6, but at all other places pedestrians shall be accorded the privileges and shall be subject to the restrictions provided in this chapter (NMSA 1978, § 66-7-333).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-14.2. Pedestrians right-of-way in crosswalks.

A. When traffic-control signals are not in place or not in operation the driver of a vehicle shall yield the right-of-way, slowing down or stopping if need be to so yield, to a pedestrian crossing the street within a crosswalk when the pedestrian is upon the half of the street upon which the vehicle is traveling, or when the pedestrian is approaching so closely from the opposite half of the street as to be in danger.

B. No pedestrian shall suddenly leave a curb or other place of safety and walk or run into the path of a vehicle which is so close that it is impossible for the driver to yield.

C. Subsection A shall not apply under the conditions stated in section 27-12-6-14.4.

D. Whenever any vehicle is stopped at a marked crosswalk or at any unmarked crosswalk at an intersection to permit a pedestrian to cross the street, the driver of any other vehicle approaching from the rear shall not overtake and pass such stopped vehicle (NMSA 1978, § 66-7-334).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-14.3. Pedestrians to use right half of crosswalk.

Pedestrians shall move, whenever practicable, upon the right half of crosswalks (NMSA 1978, § 66-7-338).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-14.4. Crossing at other than crosswalks.

A. Every pedestrian crossing a street at any point other than within a marked crosswalk or within an unmarked crosswalk at an intersection shall yield the right-of-way to all vehicles upon the street.

B. Any pedestrian crossing a street at a point where a pedestrian tunnel or overhead pedestrian crossing has been provided shall yield the right-of-way to all vehicles upon the street.

C. Between adjacent intersections at which traffic-control signals are in operation pedestrians shall not cross at any place except in a marked crosswalk (NMSA 1978, § 66-7-335).

D. No pedestrian shall cross a street intersection diagonally unless authorized by official traffic-control devices; and, when authorized to cross diagonally, pedestrians shall cross only in accordance with the official traffic-control devices pertaining to such crossing movements.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-14.5. Pedestrians on streets.

A. Where sidewalks are provided it shall be unlawful for any pedestrian to walk along and upon an adjacent street.

B. Where sidewalks are not provided any pedestrian walking along and upon a street shall when practicable walk only on the left side of the street or its shoulder facing traffic which may approach from the opposite direction (NMSA 1978, § 66-7-339).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-14.6. Pedestrians standing or loitering in traffic areas.

A. No person shall stand or loiter in a street.

(Ord. No. 2121, § VI, 7-19-04; Ord. No. 2880, § I, 11-19-18)

Editor's note(s)—Ord. No. 2880, § I, adopted Nov. 19, 2018, amended the title of § 27-12-6-14.6 from pedestrians soliciting rides or business to pedestrians standing or loitering in traffic areas.

Sec. 27-12-6-14.7. Obedience of pedestrians to bridge and railroad signals.

A. No pedestrian shall enter or remain upon any bridge or approach thereto beyond the bridge signal, gate or barrier after a bridge operation signal indication has been given.

B. No pedestrian shall pass through, around, over or under any crossing gate or barrier at a railroad grade crossing or bridge while the gate or barrier is closed or is being opened or closed.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-14.8. Drivers to exercise due care.

Notwithstanding the foregoing provisions of this chapter every driver of a vehicle shall exercise due care to avoid colliding with any pedestrian upon any street and shall give warning by sounding the horn when necessary and shall exercise proper precaution upon observing any child or any confused or incapacitated person upon a street (NMSA 1978, § 66-7-337).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-15. Reference to vehicles upon the streets.

A. The provisions of article VI of this chapter relating to the operation of vehicles, refer exclusively to the operation of vehicles upon the streets or highways, except where a different place is specifically referred to in a given section.

B. The provisions of section article IV of this chapter and sections 27-12-6-12.1 through 27-12-6-12.3 of this chapter shall apply upon the streets and highways and elsewhere throughout this municipality (NMSA 1978, § 66-7-2).

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-16. Electric personal assistive mobility devices.

A. As used in this section, "electric personal assistive mobility device" means a self-balancing device having two nontandem wheels designed to transport a single person by means of an electric propulsion system with an average power of one horsepower and with a maximum speed on a paved level surface of less than 20 miles

per hour when powered solely by its propulsion system and while being ridden by an operator who weighs 170 pounds.

B. An electric personal assistive mobility device shall be equipped with:

(1) Front, rear and side reflectors;

(2) A braking system that enables the operator to bring the device to a controlled stop; and

(3) If operated at any time from one-half hour after sunset to one-half hour before sunrise, a lamp that emits a white light that sufficiently illuminates the area in front of the device.

C. The director of the traffic safety bureau of the state highway and transportation department shall by rule prescribe motor vehicle safety standards applicable to electric personal assistive mobility devices.

D. An operator of an electric personal assistive mobility device traveling on a sidewalk, roadway or bicycle path shall have the rights and duties of a pedestrian, and shall exercise due care to avoid colliding with pedestrians. An operator shall yield the right-of-way to pedestrians.

E. Except as provided in this section, no other provisions of the Uniform Traffic Ordinance shall apply to electric personal assistive mobility devices.

F. An operator who violates a provision of subsections B, C or D of this section shall receive a warning for the first offense. For a second offense, the operator shall be punished by a fine of $10.00. For a third or subsequent offense, in addition to the fine, the electric personal assistive mobility device shall be impounded for up to 30 days.

G. This section does not apply to personal assistive mobility devices used by persons with disabilities.

(Ord. No. 2121, § VI, 7-19-04)

Sec. 27-12-6-17. Parking restrictions for recreational vehicles on streets in residential zoning districts.

A. Parking recreational vehicles on private property. Off-street parking of recreational vehicles is addressed in the city's Land Development Code, section 38-57(B) and section 38-58 of this Code.

B. Parking recreational vehicles on streets in residential zoning districts must be in compliance with the city's uniform traffic code, chapter 27, subject to the limitations and requirements of subsection C of this Code.

C. Permitting and time limitations for recreational vehicles on streets in residential zoning districts.

(1) The city will require the owner or operator of a recreational vehicle to obtain and display a parking permit when parking on a street, and will have up to, but no more than, eight hours to secure that permit;

(2) Parking will be limited to a maximum of six consecutive days and shall not exceed a total of 18 days in a consecutive 90-day period during a calendar year;

(3) The vehicle must be parked at the address listed on the parking permit and must be moved for at least 24 hours between the maximum six-day periods.

(Ord. No. 2856, § I(Exh. A), 6-4-18)

Editor's note(s)—Ord. No. 2856, § I(Exh. A), adopted June 4, 2018, amended § 27-12-6-17 in its entirety to read as herein set out. Former § 27-12-6-17 pertained to parking restrictions for recreational vehicles and derived from Ord. No. 2566, § I, 3-1-10.

Sec. 27-12-6-18. Occupation of recreational vehicle.

It shall be unlawful to occupy any recreational vehicle for residence purposes anywhere in the city, except as provided in section 27-12-6-17, and in a duly established trailer park maintained in accordance with all applicable state statutes and city ordinances.

(Ord. No. 2566, § I, 3-1-10)