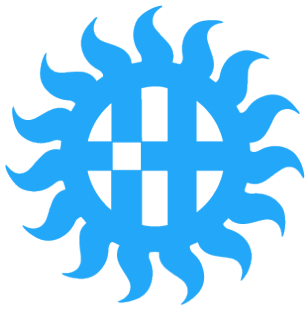
CITY COUNCIL
AGENDA

Tuesday, January 21, 2025 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 HALL
P.O. BOX 20000
LAS CRUCES, NM 88004

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

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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.

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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 16, 2024. 3 - 17
City Council - Dec 16 2024 - Minutes - Pdf

5.2. Special Work Session of December 17, 2024. 18 - 33
Special Work Session - Dec 17 2024 - Minutes - Pdf

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

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

7.1.	RESOLUTION NO. 25-085: A RESOLUTION TO ACCEPT THE CITY OF LAS CRUCES ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2024. Resolution No. 25-085 - Pdf	34 - 383
7.2.	RESOLUTION NO. 25-086: A RESOLUTION TO AWARD A PROFESSIONAL SERVICES AGREEMENT FOR HYDRANT MAINTENANCE & INSPECTION SERVICES TO HYDROMAX USA, LLC, OF FLOWER MOUND, TEXAS, IN AN AMOUNT NOT TO EXCEED $255,250 PLUS APPLICABLE TAXES ANNUALLY, FOR A TERM OF FIVE (5) YEARS, SUBJECT TO APPROVED BUDGET APPROPRIATIONS (PROCUREMENT NO. 24-25-019). Resolution No. 25-086 - Pdf	384 - 420
7.3.	RESOLUTION NO. 25-087: A RESOLUTION AMENDING THE FY2025-2030 CAPITAL IMPROVEMENTS PROGRAM. Resolution No. 25-087 - Pdf	421 - 432
7.4.	RESOLUTION NO. 25-088: A RESOLUTION APPROVING THE LA BUENA VIDA PARK PUBLIC ART PROJECT. Resolution No. 25-088 - Pdf	433 - 591
7.5.	RESOLUTION NO. 25-089: A RESOLUTION APPROVING A VACATION PLAT KNOWN AS THE PEACHTREE HILLS ROAD RIGHT-OF-WAY VACATION PLAT FOR PORTIONS OF RIGHT-OF-WAY AND EASEMENTS LOCATED GENERALLY EAST OF THE CITY OF LAS CRUCES CITY LIMITS AND WEST OF SONOMA RANCH BOULEVARD IN THE METRO VERDE PUD AREA. SUBMITTED BY SIERRA NORTE DEVELOPMENT, INC. Resolution No. 25-089 - Pdf	592 - 606

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).

10. CITY COUNCIL MEMBER BOARD REPORTS AND COMMENT

11. CITY MANAGER REPORT

12. ADJOURNMENT

MINUTES
City Council
Monday, December 16, 2024 @ 1:00 PM
City Council Chambers, City Hall

PRESENT: Mayor Eric Enriquez, Councilor Cassie McClure, Councilor William Mattiace, Councilor Johana Bencomo, Councilor Becky Corran, and Councilor Yvonne Flores

ABSENT: Councilor Becki Graham

1. OPENING CEREMONIES

1.1 PLEDGE OF ALLEGIANCE - MAYOR PRO TEM BENCOMO.

1.2 PRESENTATION OF CERTIFICATES OF APPRECIATION/PROCLAMATIONS - MAYOR PRO TEM BENCOMO.

Councilor McClure recognized Patrick Rivera and Leonardo Jara with the Mayor's Certificate of Appreciation.

Mayor Enriquez recognized the Las Cruces High School Volleyball team for winning their second consecutive State Championship.

Mayor Enriquez presented a plaque from the Sister Cities in recognition of the 35-year relationship between Lerdo, Mexico and the City of Las Cruces.

1.3 JOBS OF THE WEEK.

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

1.4 PETS OF THE WEEK.

Carol Nielson, Animal Services Center of the Mesilla Valley presented Pets of the Week.

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

2.1

None.

3. PUBLIC PARTICIPATION

3.1

Kathe Stark, Member of the Public said at the last council meeting two members of the community objected to your support of the state legislation related to animal welfare saying that you are putting animal welfare before the welfare of the residents of the city, and I felt a response was in order because of the nexus between animal welfare and the welfare of our residents in the community. There is numerous studies documenting the connection between abuse, cruelty, and neglect of companion animals and the same behavior then occurring in the family or with spouses, siblings or other relatives. Animal welfare is a public safety concern which shouldn't ever be ignored. There have been deaths, bites, a resident lost most of her arm, residents are frequently posting on social media how they or their animals have been attacked by a dog or a pack of dogs, afraid to go to the mailbox or for a walk. In the last ten days I noted 5 social media posts related to dog attacks and bites and there was another one this morning. These animals weren't born to be this aggressive. Training, abuse, neglect, abandonment results in this kind of dangerous behavior that affects our residents. There are drug dealers in Las Cruces who have intentionally acquired specific breed of dogs, training them to be viscous and people have already been hurt. Studies have shown that spay/neuter that is accessible and completed at the appropriate age and health of the animal decrease behavioral problems including aggression and roaming. The city currently spends over $3 million a year patrolling, picking up stray sometimes aggressive animals, processing them at the ASCMV, caring for them, trying to transport them to other areas of the country that have a need for companion animals or euthanizing them and bringing them to the landfill. Think of what else the city could use those funds for if the population of companion animals was brought under control and owners/guardians were helped to be responsible. For all of these reasons I want to thank the city for including animal welfare on its list of legislative priorities. If the state can assist municipalities like ours using the proposed Animal Welfare Trust Fund, we should all welcome it and not criticize it.

Jane Ashe, Member of the Public said I am here today on behalf of my good friend Sandra Barmcq, an 82-year-old woman suffering from a number of medical and physical disabilities and living on a very low income. The management of the small apartment she has lived in since 2018 informed her on November 27th that she must move out by December 31, five weeks' notice. Even though she has never made a late rent payment and taken good care of her apartment. She is frantically trying to find affordable housing here in Las Cruces. There is no such housing available without being on a long waiting list of months to come. Now I know the majority of you up here, sitting up here on the city council have worked very hard over the past couple of years to try to alleviate this problem and that there are a number of projects underway but not in time to help Sandy. Sandy has no recourse to get help and getting her lease extended currently in this state except for the possibility of bringing a case under the Federal Fair Housing Act for those persons with disabilities. There are state legislators who are working hard right now on trying to get legislation passed that would protect low-income families, individuals against these sudden evictions. Today I am here to invite you, our Mayor, and our City Councilors to a public

gathering this coming Saturday morning at 10 a.m., at 2720 Fairway Drive to hear from some of our legislators, state legislators, and other persons who are deeply concerned about this issue.

Jim Hurst, Member of the Public said I want to give you a quote from Thomas Paine, “separate an individual from society and give him an island or continent to possess and he cannot acquire personal property. He cannot be rich. All accumulation therefore or personal property beyond what a man’s own hands produce is derived to him by living in society and he owes on every principle of justice, of gratitude, and of civilization, a part of that accumulation back again to society from whence the whole came”. According to Paine you have to have society to make money. So those who make money in society have an obligation to society to give part of that accumulation back again to society from whence the whole came. In this case it is Sandy Barmcq versus Purple Mountain Real Estate aka Ebenezer Scrooge and Company. It is human rights versus property rights. I know Sandy. She is a human being with human rights. Tenants are not just a monthly rent payment. They are friends and family. In this instance it’s a human in a health crisis whose life is in danger by being forced to move. There has to be a solution that respects both property and human rights and it falls to this city council to help find it. What kind of person puts an 82-year-old woman out with no place to go who has cancer? And what kind of society lets that happen?

Dina Dargo, Member of the Public said I have been attending the meetings at which the proposed new ordinances regarding animal control have been discussed and I have read those ordinances as well. I believe they can be extremely beneficial to the community not only regarding public safety and animal welfare but especially the area of spay/neuter. They have an opportunity to make lasting change that would help our animal services and animal control departments. I just want to respectfully ask you to please add that to the agenda for a first read at an upcoming meeting.

Lynn Moorer, Member of the Public said I formerly practiced environmental law in Nebraska. At your December 2nd meeting several colleagues and I requested a briefing at a city council meeting on EPA’s new Lead and Copper Rule with experts allowing ample opportunity for questions and comments from the public. Since you have not yet scheduled such a briefing I will alert you to a legal issue. President Elect Trump has been promising that he will get rid of all most environmental rules and slash most agency funding including EPAs. The city needs to have a plan if the new administration withdraws the new rule. Will the city just tell folks never mind, no need to replace your lead or galvanized steel pipes. This is not a far-fetched possibility. He is putting a team in place that is quite intent on implementing his promises. I ask you to consider seriously what your back up plan is. Under federal environmental law states and local governmental subdivisions have authority to enact requirements that are more stringent than what the feds require. This means water law is not an area of where the federal government will succeed if they say to step back, we preempt you. For example, the state of California has enacted its own rules regarding hexavalent chromium in water. Those of you who saw the movie Erin Brockovich may recall that hexavalent chromium was the chief chemical polluting the ground water of the California folks in that movie which is based upon a true story. In any event California has its own strict rules governing hexavalent chromium that the federal government doesn’t have on its books and doesn’t contest. If the new Lead and Copper Rule is

withdrawn or made more lenient in the new Trump Administration the State of New Mexico can enact a law or strengthen an existing regulation so that it is virtually equivalent to EPAs new rule. It may be possible for the city to enact an ordinance that accomplishes the same thing. Your legal advisors will need to study to determine what is possible, what can be achieved the quickest and what makes the most sense. I urge you all to get on top of this swiftly, it will take a while to get a new state statute or new state rules in place. It does take some months for federal rules to be unwound but there still won't be much time to get ready if President Elect Trump carries out his promises to gut the EPA, its rules and its funding. Do you really want to tell folks who have just replaced their lead or galvanized steel pipes or are working on replacing them at a considerable expense, never mind. If you do you will have a large number of very unhappy constituents who are vocal about it. If President Elect Trump doesn't carry through on his campaign promise to gut EPA and/or its rules there is no harm in having this rule on New Mexico's books or the city's books. In fact, it would be a good thing.

Lisa Parrot, Member of the Public said I am a resident of District 6 which I understand will be on the next ballot. I come once again with our October 30, 1997, Joint Tenant Warranty Deed in hand along with our protective covenants for Cimarron Hill Subdivision No. 5, Replat No. 1, dated September 11, 1989, which were included by reference with our deed. Both legal documents are a contract between the parties named therein. The parties to the protective covenants were Paul H Thompson and Catherine H Thompson. The parties to the Joint Tenants Warranty Deed were Robert V Heger and Madona O Heger and Danny K Parrot and Lisa F Parrot. The Joint Tenant Warranty Deed was made, "subject to all reservations contained in the patent property taxes for the current year and subsequent years and all covenants, easements, and restrictions of record". The City of Las Cruces, New Mexico nor the consultant company you are paying with my tax dollars Freese & Nichols nor are parties to either of these legally binding documents. My protective covenants state in part, "whereas Paul M Thompson and Catherine M Thompson have established a general plan for the improvement and development of the property and desire to impose certain protective covenants and restrictions on the property in accordance with that plan. Now therefore the property is hereby made subject to the following protective covenants, conditions, reservations and restrictions which shall run with the land and shall be binding upon all persons owning lots effected by these covenants or claiming under them until January 1, 2019 after which such time the protective covenants will be automatically extended for successive years of ten years unless an instrument signed by majority of the then owners has been recorded agreeing to change, alter, amend or remove said protective covenants in whole or in part." No such instrument has been signed by "majority of the then owners of the lots". Therefore, the City of Las Cruces and/or Freese and Nichols has no right or authority to usurp or supersede any of the protective covenants of our section of Cimarron Hills Subdivision No. 5 which is part of the High Range Development in the city of Las Cruces. If the city wishes to negotiate with landowners of new undeveloped property or newly developing property which has none of these restrictions established, then I would encourage you do this. Those of us who have selected our homes in restricted areas have done so to protect our personal safety and our monetary investment. We have this right. The City of Las Cruces was not part of the Joint Tenant Warranty Deed or its attached protective covenants and has not power or authority whatsoever

to change or override any of our protective covenants which are a part of our Joint Tenant Warranty Deed. Vote yes only to Realize Las Cruces on land which is currently undeveloped or newly developing property which does not have protective covenants properly filed at Dona Ana County Clerk's Office with it.

Jorge Aguirre, Member of the Public said I am here in support of changes proposed in Realize Las Cruces. Single family neighborhoods were built for a nuclear family that no longer exists. We shouldn't keep building them. Single family neighborhoods are expensive, increasingly unattainable, impractical, and difficult to navigate. They require driving for any activity and thus encourage noise and traffic. They are also land consuming which make it expensive to bring certain services to them and to maintain existing amenities. Single family neighborhoods are often used as vehicles to park money rather than housing and allow outside investors to keep houses vacant in our community rather than renting or selling them for somebody to live in them. The vacant houses encourage squatting and crime that lowers the quality of life of our citizens and in this way single family neighborhoods promote car traffic, poverty, and crime. Yet more important than all of this to me single family zoning destroys friendships. Las Crucens are amongst the most friendliest people I have ever met but very few have close friends. Very few people know or trust their neighbors because they don't get to see them. New Mexicans in single family homes don't have reasons to step outside and are missing out on causal low stakes conversations with people that they have things in common with and the loneliness and depression epidemic continues to rise among citizens young and old and in this way single family neighborhoods promote loneliness, depression, and addiction. There is demand for better housing but unfortunately our builders and developers and creatives are forced to build the same boring overpriced cookie cutter homes over and over again. The market is able to supply the housing demanded by our citizens, but our existing zoning laws have made it illegal for our entrepreneurs to do just that. So, I encourage you to approve the upcoming zoning law changes in Realize Las Cruces to free our investors and developers who supply the housing that our growing city demands. To unleash the creativity of our artist and builders allow them to reimagine what is possible to provide a higher quality of life for more of our citizens using fewer resources and create new companies and new jobs in the process. When more of our people do well all of us benefit. Our neighborhoods don't have to be boring and ugly and unwalkable. They can have character and local flavor and be desirable places to live. Let's put an end to the laws that force the same boring single-family neighborhoods to be built and let's build for the people.

William Gilman, Member of the Public said I am a Las Cruces resident, small business owner. Let me comment on the Realize Las Cruces. I really support this. I hope that you will all reflect on it very sincerely and come to the obvious conclusion that this is what is best for the city and all of our residents young and old, whether they are homeowners, renters or whatever and let me tell you why I think that is. I don't have a good bullet point on that one but basically, I have to get a new car to go anywhere, and I hate it but also, cars are isolating. So, we need more walkability, which means we need more necessary business services in our community. I can't just walk to a grocery store from the Copper Stone Apartments. I can't just walk to a pharmacy, you can't just walk to anywhere. I have to get a new car and drive. When you have walkability, you have the opportunity to connect with your neighbors. You

have the opportunity to socialize a little bit more. Studies show have shown that you don't need super, super deep friendships or super, super deep conversations. What actually mitigates loneliness and depression is smaller interactions on a more regular basis which you don't have when you have to drive everywhere. As far as safety, etcetera, like Copper Stone Apartments it is a massive multifamily home development. It doesn't feel very unsafe over there. I think the people imagine derelicts of apartment complexes filled with low quality people that are dangerous but that is not the case, and everyone benefits from walkability and etcetera. Safety, it's good for property values. It still has that walkability score and lo and behold the better your walkability scores the more your property value goes up. I have lived in neighborhoods that are very walkable and there is always a strong sense of community there because people are walking around, they get to know each other, they get to talk to each other, the kids get to play together. So, Realize Las Cruces, good for homeowners, good for renters, good for families, good for everybody.

Jo Ruprecht, Member of the Public said I am not at the podium today to talk about historic preservation or about the virtue of ducks, geese or even rescue dogs. I am here to clarify something that I said at last Monday's Work Session. During public participation I spoke after a couple of current NMSU faculty members, and I introduced myself as another "PhD.", on reflection this might have been taken in ways that I most certainly didn't mean. On a personal note, it wasn't until my junior year in college that I learned about graduate school. I came from a business family that prized education, but I was about to be the first person in my immediate family to complete a bachelor's degree. I was overwhelmed that there were more heights to scale to meet any of several career paths that beckoned me. So, when I committed to a direction, I was drift in an unfamiliar sea of academic experiences. A good friend saw this and took me aside to share an insider's view of academic circles and he said look it is not all that hard to understand. Everyone knows what BS means right? Well then there is Graduate School and MS is just more of the same and PhD just means Piled Higer and Deeper, got it? I took that to heart, and it provided me with needed comfort while I was navigating egos and agendas during my years as a graduate student, and it carried me through my times on NMSU's graduate faculty. So please understand by referencing myself as "another PhD" I didn't mean to belittle anyone's degree much less my own. Someway I meant to celebrate the process of obtaining a PhD of my own. One other note, I owe all of you an apology if I haven't seemed collaborative about historic preservation in Las Cruces recently. I might have even seemed combative at times. Many apologies on that to each of you. There are quite a few residents in Las Cruces, we have a mailing list of over 200 currently who hold preservation dear. I hope I haven't hurt that larger cause by missteps on my part. Councilor Bencomo, I live in your district. You might remember knocking on my door during your reelection campaign. After today's meeting I would like to set a meeting with you to discuss broad issues and preserve the rich cultural history of Las Cruces and a complementarity of an issue that is close to your heart, affordable housing. I promise to approach that discussion with an open mind with the intent that we can hear each other with open hearts.

Fred Miller, Member of the Public said I would just like to add in addition to all the reasons in supporting Elevate Las Cruces. Let's bring bicycle racks to the grocery stores and malls and stuff like that too. That helps with walkability as well.

Stewart Davis, Member of the Public said I live in Las Cruces. When my wife and I moved from Chicago to Western North Carolina we adopted a dog at the county shelter. After seeing the poor conditions we started volunteering cleaning cages, walking dogs, whatever. On my second day a family came in with two young children and they adopted a dog. I spent almost an hour with them, and it was really a joyous moment watching them walk out all smiles, all wags. In the meantime, three litters had been dropped off, 20 puppies in total. I am a retired CPA, but you really don't need much in the way of math skills to know that something didn't add up there at all. I was shocked and I was later horrified to learn that this one small county in North Carolina was sending over 10,000 animals to the landfill every year. It really made me sick to my stomach and I vowed that I was going to make a difference. Within a year I was an officer on the Asheville Humane Society, they contracted with the county to run the shelter. Community members and groups worked together and made low cost spay and neuter available and the both the county and the city of Asheville passed ordinances similar to the ones you are considering. The euthanasia rate has slashed and similar approaches have been very successful around the country. We just can't adopt ourselves out of the overpopulation crisis. Now your attorney wisely suggested that if you pass the ordinance that you delay enforcement for a year to allow the community time for education and low cost spay/neuter options to become available for those who need them. Why not do that? You can always rescind the ordinance for a year of you don't feel the community has come together to meet the challenge. I don't think that will happen. That is not my experience. There is a lot of people here that I have met in my time here that really care. There is nothing to lose and so much to gain by moving forward. Like I said at the Work Session if Las Cruces does anything less than prioritizing spay and neutering all we are doing is chasing our tails, let's stop the killing.

Sarah Smith, Member of the Public said I know that a lot of work has gone into Realize Las Cruces and the new proposed zoning code over the last few years. I want to say thanks to Sara Gonzales, Chris Faivre, Tim Pitts, David Weir, Councilor McClure and others who have been helpful to answering my many questions over the last few months. I continued to be concerned of the fact that you will be eliminating single family zoning by allowing apartments and businesses in all neighborhoods. For instance, under the new code neighborhoods in Sonoma Ranch and High Range would generally allow apartment complexes with 16 to 30 dwellings per acre. Neighborhoods closer to downtown Las Cruces would allow apartment complexes with 50 to 60 dwellings per acre. Besides apartments Realize Las Cruces would also allow local grocery stores, cafés, mobile homes, libraries, and museums in all neighborhoods, local retail stores and gas stations would be allowed in any neighborhood with a special use permit. People will no longer have any guarantee that they can live in a quiet neighborhood away from the traffic and noise of apartments and businesses. The increased traffic may be especially problematic for the safety of families with young children and the elderly. People in neighborhoods where the land is already being used may not notice much change at all but if people live near empty lots or undeveloped land they could soon see that turn into a little restaurant, grocery store, gas station, or apartment complexes where they thought there could only be more houses. For instance, in my neighborhood, the several acres of empty land across the street could turn into an apartment complex with up to 24

units per acre. That could increase the traffic as to where it is no longer safe for my kids to ride their roller blades or bikes down the street. Especially because we have no sidewalks. We moved to our little house on this street ten years ago because it was a relatively quiet street. We wanted to raise our kids away from the hustle and bustle where they would enjoy playing outside more but that doesn't seem to matter because you have decided that we need higher density housing across the city. Given how much wide-open space we have all around Las Cruces I fail to understand the urgency of making our existing neighborhoods more crowded and busy. City council and staff are also focused on making Las Cruces more walkable but given our hot climate I can't imagine that people are going to be walking to businesses much from April through September year after year. Some neighborhoods are already zoned for a mix of commercial/residential uses. That is great for the people who chose to live there. I don't understand why there can't be a compromise to allow both mixed areas as well as areas where homeowners will be able to get away from it all. As a community why can't we support both those who want to live near businesses as well as those who want to live in quiet neighborhoods. It feels like the city council is trying to force Las Cruces to adhere to what is needed in big cities where there isn't enough land to go around even though we don't have that problem here. The changes to the zoning code will impact many aspects of our daily lives but most people in this city still have no idea that this is happening. How can you make sure that they have the chance to know about this and express their concerns before you vote in 2025? Please consider that the voices of homeowners matter as well.

Joe Blust, Member of the Public said I am also here to speak about Realize Las Cruces. This zoning proposal is deeply troubling for our city. I am receiving information from people who have boots on the ground. Not Facebook, not social media, my neighbors and I are worried about our safety and home values. I am not a classist. I live an area that has no sidewalks, no streetlights and I have had to have security doors and bars on my windows installed, security cameras and a locking mailbox and I have to lock my gas tank. I have to lock steering wheel. I am just saying the representative of my district does not represent me or my neighbors. Residential should stay residential and businesses should stay businesses. I have spoken to so many people and none of them a have a clue of what you are proposing. Before you vote the people should vote. You should ask your constituents what they want so that you can represent them accordingly. Furthermore, concerning low income housing people that I have spoken to in various cities and other states do not support the data that these neighborhoods are more vibrant. I request the data that supports your findings.

Rose Garcia, Member of the Public said I am representing Tierra Del Sol Housing Corporation that is a nonprofit housing producer that has been in business for 50 years and most of it in Las Cruces and we are also partnering with Cresswell Company out of Dallas. As you hear here and on and on about the need for housing as well as the other amenities and considerations of development. Tierra Del Sol has taken that consideration in all the developments that we have done through years. In Las Cruces we have been developing at least half a dozen apartment complexes just in Las Cruces as well as 22 other developments in other counties and even El Paso and most current we are building with your Community Development Department. We are building several subdivisions in the city but what I think I am making the pitch

today is that we are proposing a very large development and that would be located next to the Three Crosses Hospital and there is a 75-acre master plan that we have committed some of the land and that development would be mixed market. It would have some of the housing unit would be for various incomes, some lower, one bedroom or up to three bedrooms as well as market rate. I think that is the market that is needed in the city. We have professional market analyst and so we put a lot of time in the predevelopment. We have been collaborating with your Community Development Department and we are open to any consideration that you may have. Some of the discussions with the councilor in the district, it would be in Councilor McClure's district, some of the suggestions are very good and the consideration of high density we would like to take advantage right now of some of the financing with the state tax credit programs. So, we are trying to access a higher density with certain kind of financing that is acquired. So, we are willing to consider o at the stage at where this development is we are open to your inputs, but I just wanted to thank you. There is a great crisis of housing in the city as you know from the numbers that you get from the demographics so we are willing to consider any of the markets that are needed besides not only just lower income but that is a wonderful location. That is a wonderful opportunity for the worker housing as well as those who are retired or the elderly as you heard about today.

4. READ CLOSED MEETING STATEMENT

4.1 READ DECEMBER 16, 2024 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 Cause No. D-307-CV-2024-00077, Guiterrez-Renteria v. Del Rio ET AL., which is closed pursuant to NMSA 1978, Section 10-15-1H(7).

5. ACCEPTANCE OF AGENDA

Councilor Yvonne Flores moved, seconded by Councilor Johana Bencomo, to accept the agenda as presented.

RESULT:	**Carried**
MOVER:	Councilor Yvonne Flores
SECONDER:	Councilor Johana Bencomo
AYES:	Mayor Eric Enriquez, Councilor Cassie McClure, Councilor William Mattiace, Councilor Johana Bencomo, Councilor Becky Corran, and Councilor Yvonne Flores
ABSENT:	Councilor Becki Graham

6. CITY COUNCIL MINUTES

6.1 WORK SESSION OF NOVEMBER 12, 2024.

6.2 REGULAR CITY COUNCIL MEETING OF NOVEMBER 18, 2024.

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

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

8.1 RESOLUTION NO. 25-071: A RESOLUTION APPROVING A PRECOMMITMENT OF CITY FUNDING FOR A FEDERAL LOW-INCOME HOUSING TAX CREDIT PROJECT FOR AN AFFORDABLE MULTI-FAMILY HOUSING DEVELOPMENT, SUBJECT TO AWARD OF SAID TAX CREDITS BY THE NEW MEXICO MORTGAGE FINANCE AUTHORITY AS PART OF THEIR 2024/2025 9% LOW-INCOME HOUSING TAX CREDIT PROCESS.

Natalie Green, Housing and Neighborhood Revitalization Administrator gave the overhead presentation.

Councilor Flores asked on the impact fee waiver, the city puts that up initially?

Natalie Green said typically the way it works is the Housing and Neighborhood Services does a payment in lieu. So, we pay for the impact fee out of our budget. Peachtree Canyon was the first time that we did a true waiver in which those fees were not assessed at all. Typically, we have done different things. The developer just has to apply with our office and then we work through resolution or through application process to determine what the best course of action is based on our budgeted funds.

Councilor Flores asked there is not reimbursement at the end?

Natalie Green said no the fee would not be assessed at all.

Councilor Bencomo said I am very excited about the impact that this will have. I also want to say that this is right smack in the middle of the MRA which is very exciting. I am wondering how you are planning on utilizing the MRA designation to help with this project? The second question on that if in the future once the MRA starts collecting funds if those could be used for like the fee waiver and those kinds of things I am wondering how we could leverage the designated MRA for these kinds of projects?

Natalie Green said because it is in the MRA we get extra bonus points in the competitive round so we think this will score really well. Council has adopted this as a legislative priority, so our hope is to get the funding from the legislature but should we not receive all the funding or we are unsuccessful then it could or would be eligible for MRA funds which again staff would come back and we would identify that potential funding source so our hope is capital outlay, but MRA funds are definitely the backup plan.

Councilor Becky Corran moved, seconded by Councilor Johana Bencomo, to Approve Resolution No. 25-071.

RESULT:	**Carried**
MOVER:	Councilor Becky Corran
SECONDER:	Councilor Johana Bencomo
AYES:	Mayor Eric Enriquez, Councilor Cassie McClure, Councilor William Mattiace, Councilor Johana Bencomo, Councilor Becky Corran, and Councilor Yvonne Flores
ABSENT:	Councilor Becki Graham

8.2 RESOLUTION NO. 25-072: 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 FY2025 BUDGET.

Gaby Prats, Grant Manager gave the overhead presentation.

Councilor Becky Corran moved, seconded by Councilor Johana Bencomo, to Approve Resolution No. 25-072.

RESULT:	**Carried**
MOVER:	Councilor Becky Corran
SECONDER:	Councilor Johana Bencomo
AYES:	Mayor Eric Enriquez, Councilor Cassie McClure, Councilor William Mattiace, Councilor Johana Bencomo, Councilor Becky Corran, and Councilor Yvonne Flores
ABSENT:	Councilor Becki Graham

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. 25-018; ORDINANCE NO. 3089: AN ORDINANCE AUTHORIZING THE ISSUANCE AND SALE OF THE CITY OF LAS CRUCES, NEW MEXICO TAXABLE MUNICIPAL GROSS RECEIPTS TAX (ONE-HALF PERCENT) REVENUE BONDS, SERIES 2025 IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED $21,000,000 FOR THE PURPOSE OF PAYING, DISCHARGING, AND SATISFYING THE CITY'S RISK MANAGEMENT MEASURES ENTERED INTO IN THE FULL AND FINAL RELEASE OF ALL CLAIMS AND INDEMNITY AGREEMENT IN CONNECTION WITH ESTATE OF TERESA GOMEZ, ET AL. V. CITY OF LAS CRUCES, ET AL., CIV-23-00952 AND PAYING THE COSTS OF ISSUANCE OF THE BONDS; PROVIDING FOR THE METHOD OF SALE OF THE BONDS PURSUANT TO A NEGOTIATED PUBLIC SALE WITH AN UNDERWRITER; PROVIDING FOR THE MATURITY DATES AND AMOUNTS, INTEREST RATES, PRICES, REDEMPTION FEATURES AND OTHER FINAL TERMS OF THE BONDS TO BE ESTABLISHED IN A PRICING CERTIFICATE; DELEGATING AUTHORITY TO THE CITY MANAGER AND CITY FINANCIAL SERVICES DIRECTOR TO EXECUTE AND DELIVER A PRICING CERTIFICATE AND BOND PURCHASE AGREEMENT FOR THE SALE OF THE SERIES 2025 BONDS; AND PROVIDING FOR OTHER DETAILS CONCERNING THE BONDS.

Council agreed to bring it forward.

11. CITY COUNCIL MEMBER BOARD REPORTS AND COMMENT

11.1 COUNCILOR MCCLURE

I just want to give a really quick shoutout to Rose. It was really great to talk to you and to get a sense of that moving forward with density, and I feel very lucky that I have a couple of projects that are happening in District 1. I am not sure where we are in terms of being able to support this one right now but if there is anything that we can do in terms of getting that one kind of going as well. I don't know what that kind of creativity might look like on our end. I understand too that striking while the iron is hot is something that we can help facilitate as well. As a side note I appreciate that developers are interested in density and when asked to step up, so I am happy to see that and look forward to that especially seeing Realize coming into fruition.

11.2 COUNCILOR MATTIACE

Kudos to what Cassie said and I support her statement. I worked with many projects both as councilor and mayor with Rose Garcia and her projects, her units, the safety in them have always been exceptionally great. Rose if there is anything that I can do to help support please let me know.

11.3 COUNCILOR CORRAN

I am also really happy to see Rose here and support your expanded projects.

I just wanted to give a quick update of the ASCMV. If you did not see the ASCMV board met in a closed and then open session to appoint an Interim Director Liz Seely who has been working at the ASCMV for about 10 years and she was willing to step into this role on an interim basis. She has a lot of strong community connections and really cares deeply about rescue partnerships and addressing our animal welfare through collaborations. I just want to give a shoutout to Liz for being up for stepping into that position. I also want to express my gratitude for the outgoing director heading on to new bigger and better things in California, Clint Thacker. He started here in 2017 when he came on board the ASCMV was putting to sleep about 8,000 animals per year and now thankfully that number has decreased down to about 3,000 and hopefully we can continue to keep bringing that lower and lower but I do believe his intense commitment to saving lives, giving animals the best care and helping us build a new center, make community connections has been really powerful in our community. So, I do want to give my appreciation to Clint in that capacity in this space as he moves on to a new position. I also want to say as we move forward to look for a new director, I am committed to making sure that in that process there will be substantial community input and feedback for shaping that the new sort of position for the ASCMV Director so we have not had a full discussion but that will happen at our January meeting about what that process will look like. I am committed to making sure that community voices and voices of the staff of ASCMV are represented in those conversations.

Friday there will be bugs at the Las Cruces Museum. Bugs and booze, I think. I will be there Friday night. I think it is more like arthropods and fun. I hope to see you all Friday night for the first event of this sort that they are having.

11.4 COUNCILOR FLORES

I to would like to thank Rose for her endeavors. We have Sergio Ruiz working with us

and I think his training with you makes him an excellent assistant to city councilors. It just makes me so happy to know that it is going to be affordable housing. I truly hope that it is affordable, and I hope that people qualify but thank you Rose for all of your work over the decades.

I would just like to report a little bit on the Community Schools. As many of you know we have a joint powers agreement with the school board, and I believe it was approved in 2017. I was there. I was with the League of Women Voters at the time and that was when the first school, Lynn Middle School became the first Community School. Now we have several. Councilor Graham also serves on that board, and I just want to report as I said again several schools have gone up, children are thriving, and all the principals of those schools show up to our monthly meetings and every time a report is made there is just more success and more children. Dona Ana Elementary for example the principal there because it is in Dona Ana County and not within the city, it is outside of the city limits. Cheri Love actually goes and picks up children and if they are not going to school or she goes and talks to the parents. That is a commitment that principals have, so it makes me happy that our children are being taken care of so well and in fact our Director of Quality of Life was at the meeting before last. So, Quality of Life Department is definitely pitching in and making sure all the programs are available to all the children and so I just wanted to report on that because I am not sure if the public knows how successful that Community Schools program is.

11.5 COUNCILOR BENCOMO

I will also pile on for the love for Rose because I am very deeply appreciative to you and the work that you all do at Tierra Del Sol. I am also very impressed by this proposal right here and I also think we should move forward with whatever kind of support you might need. I think it is very important. It is also right up the street from my house I and I would love to see something like this. I want to thank you and Natalie and I noticed Jane is here for quickly reaching out to hear about Sandy's eviction. I appreciate both of you giving her an additional resource and I hope that New Mexico Legal Aid who is here locally as well is involved. I think they may be tremendously helpful, and I am happy to give you contact info after this.

I wanted to note that it was very exciting all of us going to the Aggies Woman's Basketball game a couple of weeks ago. I love supporting women in sports, and I was just so happy to see some other champions and winners here this afternoon. It was very fun, and I will continue to support these women because they are tremendously fun to watch, and I am excited to go back.

I wanted to note that I attended the first Oversight Committee a couple of weeks ago so that is up and running and taken off. We have 3 great appointees, and we will be happy to continue reporting back however you all would like me to.

Lastly, I also wanted to give a shoutout and a final goodbye to Patrick Peck who I think will be last couple of weeks at the South Central Solid Waste Authority and I just wanted to express my gratitude towards him, his tenure and what he has done in this industry and certainly we will miss him. The board will meet this week to appoint an interim while we decide who will take over that seat permanently.

11.6 MAYOR ENRIQUEZ

The tree lighting event took place on December 7th, and it was a great event, and I just want to give a shoutout to all the departments that were there, that were present and also to Ed who is the voice of the Aggies but was also the MC there. He did a great job. Special shoutout to our special guest General George Turner from White Sands Missile Range was there to assist in the count down. I know someone came up during public comment and talked about housing and knowing your neighbor. This event was a good participation by the community, and they were able to get out there and have a good time and get to know each other and create friendships so thank you all for being there and being a part of that tree lighting.

Also want to give a congratulations to the Las Cruces Police Department. Later this week they will be graduating their 54th academy so congratulations PD.

12. CITY MANAGER REPORT

12.1 IKANI TAUMOEPEAU

Tomorrow as a friendly reminder is our Budget Retreat. This is where city council will share their goals for staff, department heads, and deputies and various staff will be there to listen in. We will have some ice breakers to break to the ice and help envision what we want to see for our community moving forward especially where we put our budget dollars and again, I just wanted to give thanks. This is a huge help to Barbara and the budget team to Jacqueline and all of Budget Analysts working so diligently to have this prepared so you will come, and you will arrive there won't be much for you do besides your fifteen minutes of razzle dazzle and then budget team will handle the rest from there. That will be from 9 a.m. to 3:30 p.m. in the afternoon. That will be at NMSU Fulton Center, third floor, 1818 Wells Street, Las Cruces.

Parks & Recreation, the registration for the 2025 Winter Youth Indoor Soccer League for ages 4 to 10 begins December 19th with online registration opening at 9 a.m. In person registration will be held Saturday, December 21st from 9 to noon at the Meerschiedt Recreation Center. The fee is $50 per individual, includes jersey, or $40 for returning players, does not include jersey. Season begins on February 8th, 2025. Games will be played at the rec center. Also, the Department Out of School Time Program will be hosting winter camps for youth kindergarten to fifth grade and for teen sixth grade through twelfth. For more information on how to register, dates, locations on camps please call 575-541-2550.

I appreciate recognizing our community partners with JPA with Clint and Patrick's transition to the next phase. I would like to announce the retirement of our Community Development Director at the end of the month, Larry Nichols. He has been here for seven years and has done some great things with his team, so I just want to recognize him in that transition so thank you Larry for that coming with your expertise from various cities. Big shoes to fill there but that transition will happen at the end of the month and JC and team is working on an interim as we transition into that and then also our Fleet Administrator, Luis Vela is transitioning at the end of the month as well up north, so we are working on an interim for that position as well. So just a few executive positions that I wanted to put in front of you, but we appreciate the city and

our executive team for working so hard and the team working through this transition period as we move through January of next year.

13. ADJOURNMENT

13.1

Councilor Johana Bencomo moved, seconded by Councilor Yvonne Flores, to adjourn at 2:25 p.m.

RESULT:	**Carried**
MOVER:	Councilor Johana Bencomo
SECONDER:	Councilor Yvonne Flores
AYES:	Mayor Eric Enriquez, Councilor Cassie McClure, Councilor William Mattiace, Councilor Johana Bencomo, Councilor Becky Corran, and Councilor Yvonne Flores
ABSENT:	Councilor Becki Graham

Mayor

City Clerk

MINUTES
Special Work Session
Tuesday, December 17, 2024 @ 9:00 AM
NMSU Fulton Center

PRESENT: Councilor Johana Bencomo, Councilor Yvonne Flores, Councilor Becki Graham, Councilor Becky Corran, Councilor Cassie McClure, Mayor Eric Enriquez, and Councilor William Mattiace

ABSENT:

1. WELCOME

1.1

Laura Holguin, Interim Finance Director introduced the budget team and gave a welcome.

2. BUDGET RETREAT KICKOFF

2.1

Ikani Taumoepeau, City Manager said round of applause for Laura, Jacqueline, Vanessa, Diane and Joe and the budget team along with Barbara. We were talking what we wanted to see in this Budget Retreat and we did a lot of reflection on what happened last year. If you can remember we were hit with a doozie at the end of last Budget Retreat, that is when Ifo shared he was transitioning back to Utah and personally I can speak for myself there was a lot of question marks about what is going to happen. Naturally if you were in the room, it sucked a lot of energy and momentum in the room because we had just come up with Adelante con Cariño and bye bye.

Ifo Pili said but we persevered, and we held it together. It is one of those things that if you have the question on what is the role of the City Manager, one of the important roles that I feel is guidance and direction. Execution of that is all of you. You as staff and departments heads and executives, it's your teams that execute but the direction and the guidance is huge, the City Manager is huge for the City Manager team. I can't do this without my Assistant City Managers, I have Sonya and JC and definitely not

without Barbara our Chief Administrative Officer. That is my immediate team that I wouldn't be here without them and then we have all of you. But back to the guidance and direction, that is what I have to double down on, the position has to double down. So, it is not a surprise that many of us felt like we didn't know what was happening because our City Manager was transitioning. So, if anything that I want to double down on is guidance and direction for you because we through this last year of 2024, starting with question marks of what is happening we were able to achieve a lot and great things.

I want to start out with this story. It is about an author Angela Lee Duckworth, she is an author, a psychologist and she wrote a book but in here early years she was teaching seventh grade in New York, and she realized that the smartest students, the students with the best IQ, they weren't the best performing students in her class and this left her with a question, why was that? This is the point that I want to bring up to you today but before we get there, I am going to keep you at your edge of your seat. So, she leaves the classroom and ends up going to grad school to study psychology and she researched several things, and she goes to West Point and she researched with her team the cadets that are going to fail and drop out versus the cadets that are going to make it. She is looking for a success prediction. She goes into the really tough school districts in the nation to find out which teachers are going to drop out at the end of year and which teachers are going to remain at the end of the year and of those who are improving the learning outcomes of the students. She works with organizations that have sales reps, private industries and she looks at predictions of who is going to get terminated versus those who are going to be successful and make the most money on sales commission. So, of these research studies she come up with the best success predictor and she ends up writing a book, Grit. She said success had nothing to do with IQ, success had nothing to do with good looks, how tall you were, or how best dressed you are, it had to do with grit. Her definition of grit was the intent of perseverance, endurance, and stamina in long term goals. It is day in and day out, sticking and doubling down on your future. It is not one day; it is not one week. It is not one month but years to working towards you future. I just wanted to share that with you as we intentionally with our team decided that it is important to have the Budget Retreat earlier in the fiscal year. I know it is late in the calendar year, but it is early in the budget year. Some may ask, why did you do that? Some said it is a lot of work; it is going to be tough for a general fund that is $160 million the team was able to make this happen. I appreciate the budget team being so intentional, they made it work. It is easy for me and the City Manager's Office to say let's just move it earlier there is so much logistics. We get to show up today, I get to show up today, there are covers on the table. There are croissants, there is lemon in the water. There is a lot of details, right? As the City Manager, as many of us department heads, we show up and our staff do it and I just want to say that it is not because of anything I do. I said what my role is I want to give direction and guidance for the staff, but I appreciate the team that makes this happen. Back grit and why am I sharing that because as we transition from this very I believe successful year and now having to deal with me in this position we are coming into 2025 and my invitation to you is if you are in this room and a department head, you are a deputy or you are in a supporting role or an elected official my invitation stands for all of you that we have more grit. I believe many of us are in this room because we have grit. We have doubled down in our efforts and our craft in our industry and here we are today, and grit led us here. I

strongly believe grit led us here. It is our role and your role in 2025 in your departments is to work with them for excellence and to be gritty. In your budget we are going to hear from your councilors, Mayor, and Mayor Pro Tem and everyone. They are going to have their vision. I will tell you the truth, we can't afford everything. It was our goal to allow council to share with us their vision, their goals to see what we can do to align our budgets. That is why we moved it earlier this budget year so we before the budget gets delayed, we let staff decide what we think is best. Elected officials who have very tight contact in the community, they have been voted in for us to listen to them. We don't have an indefinite budget. They have vision and it is great to hear from them.

I will share with you as we move forward into 2025 in fullness let's get gritty with our departments. Just because we have arrived the grit doesn't stop. So, my invitation to us all is to continue to have that grit. Whatever you had in college. Whatever you had in sports. Whatever you had being raised in your family. The grit was always in this community, that is what formed this community. Just like cariño was always in this community but like Angela I am bringing this to the forefront, let's have our budget be gritty. I have asked and challenged you all and your departments and it started with the three I's, improve, innovate, and enhance our image. I challenged staff in the City Manger's dialogue to speak up. If they have and you have, and your managers have an idea to assist them speak up. The goal is and my invitation to you all is make sure you and your managers, if it's a staff that is a subordinate listen, open our hearts, open our minds to the idea. There is no way we can improve, there is no way we can innovate if we are not listening, if we are not giving them a safe space to be able to share. I expect us to able to have stretch projects and guess what we may fail. I have shared with you the challenge of pilot projects to be able to innovate an idea in departments. Expect to fail but we have to try. If we think we can do something better let's try. If you are in this room perpetuate that in your departments, to your staff. Create a safe space with your departments. Let's have a grittier year in 2025 with your staff, lets double down. Let's work to improve. Let's open our hearts and our minds to innovative ideas and lets just pilot a project. As we sit here listening to the vision, the goals of council let's see what we can do to incorporate some of those in our budget. I think most of the time we find ourselves aligned with council. I have to give kudos to council because this is the fifth city that I have been in within three states and council doesn't always support staff. I tell you that we have to be very careful of what we present because guess what they are going to say yes. They are very supportive, and I am not used to seeing a council always supportive of a staff. A lot of times they will pick and in the four years that I have been here there has never been a FTE that they have said no to. If you present it to them and you say you need it, they are going to approve it but that is why we have to be careful of what we present. It is a great problem to have but if anything, it makes more onus and more responsibility not just, I don't want to be the bad guy. We City Manager's Office don't want to be the ones cutting budgets but you and your staff. You know what we need. If it is important and this general fund and it is worth millions of dollars of course accountability is huge, and I will end with that.

I have shared in the City Manager's Dialogue that with cariño one of the traits and one values is accountability. I would say that they go hand in hand. If we are going have cariño and move Adelante con cariño, accountability we have to double down on

that. Me being accountable to you and that is us being accountable to each other and more importantly that is us being accountable to the residents.

The GRT, a huge validation to you all. The community trust us all. We appreciate council's unanimous votes to be on the ballot. It passed successfully. They said let's see what the residents say. The residents passed this. It didn't just barely pass it passed and so I want you to feel that this is a winning team. This is where it starts, and we appreciate a winning team because without council we can't do this so we are working together. We can't have a Budget Retreat without all of us in the same room. I want us to reflect on the community trusts us. Now the question is now that they trust us, they see the GRT as the right thing for the community what are we going to do. What are we going to do with the budget? What are we going to do with each other? We are going to be accountable to the residents. We have to be accountable to each other. As I shared in the dialogue, we have to be responsive to each other and help things flow through the organization. Let's help things flow through the organization. Whether it is something to workflow. Whether it is communication, whether it is phone calls that we need to respond to let's be responsive. Again, I am accountable to you. We are accountable to each other. We are accountable to the residents. Thank you for making this happen. Thank you, department heads, for being intentional, it is the grit who got you here and the grit that will get us through 2025. I understand how much work that takes as we move forward, thank you to council for your trust and moving forward with me. We are accountable to our residents, so this is just a friendly reminder to us all as we move forward in 2025, let's have a grittier 2025 as we continue working with our departments let's be intentional. Let's work with the three I's to improve, innovate and enhance our image.

3. BASE METHOD

3.1

Jacqueline Rubalcava, Budget & Grant Administrator gave an overhead presentation.

4. ICEBREAKER - GOING FORWARD: IMAGINING LAS CRUCES IN 20 YEARS

4.1

Carol Brey, Quality of Life Director said I think from our clients, patrons that we have and quality of life and even friends of mine, that use other services such as Parks and Rec., they tell me regularly, on weekends I'll get a text, Carol the restrooms aren't working at this softball tournament that my daughter is at. Okay, I'll write to Steve. They want a world class city, and I think we have the potential, I think we are there in some ways already. I came here from other places, we have something special here, this is a community that is beautiful, people care here, I think one of the reasons our council supports us is because we are allowed to interact with the council. I have worked for other cities where that was not allowed. The only other place where I was allowed to do that was in Oak Park Illinois, which, if you look it up, it's an amazing suburb of Chicago. Has its own identity and has a lot of the things that, I think, we would like to have here. World-class libraries, museums, I used to joke that it was the only community I've ever lived in that was like a college town, but didn't have a college, and we have that too. That is what I think our residents' want.

Larry Nichols, Community Development Director said I think maybe I have historical knowledge that maybe several people in the room don't have. My family moved me here when I was ayoungster, about 7 years old, and there was a sign up on highway 70, it was a billboard that said Welcome to Las Cruces, a town of 17,000 friendly people and two grouches. I never met the grouches, but I met a lot of friendly people. But what I reflect on now is we are about 110,000, 115,000 folks and I grew up here, I raised my family here. My grandfather had a business here and my father had a business here and I had a business here and one of my daughters has a business here. So, what does that mean? The city has changed, it's developing, so that's what I think we need to imagine. We're not going to stop development. A lot of folks that we speak to, that come to community development, say don't approve that new subdivision, don't approve that Affordable housing, don't approve other items that show development. We're not going to stop development. It's going to continue and the best thing that we can do is manage and control it. And that is what we do, with the City Council's support and direction, the City Manager's support and direction. We are managing and controlling what we may become and it's not going to stop. We are going to continue to grow when we have a comprehensive plan, and we have a realize land use plan is going to be adopted hopefully in February. That will give us direction, that will give us vision for what we can see and what we can imagine the city to become in 20 years. I hope I'm around to see some of that.

Charles Tucker, Inspector General said I was in Salt Lake City when they started putting in that light rail system above ground right before the Olympics. I've been to Europe a couple of times and it just amazes me that they can put a train that goes under the English Channel to Paris in 3 hours. I don't understand why we couldn't start advocating for something like that here. Maybe a train to Dallas, Alburquerque or even El Paso from Las Cruces. I think that that would help, it gets tiring driving to go anywhere with good shopping. If we can't bring it here, why can't we do something so the people here can go out? Just a thought.

Natalie Green, Housing and Neighborhood Revitalization Administrator said we would like to see significant reduction in childhood poverty, food insecurity and housing insecurity. That would be our vision for the next 20 years. People can live in the city and have housing choices.

Councilor Flores said I moved here in 2012 with my mother, who has now passed on. My brothers first moved to this part of California, but we all fell in love with Las Cruces. And I love how everyone is so friendly. People care about each other and I know that the last thing on my to-do list was to become a City Councilor because my father was a City Councilor and I know what he went through, but lo and behold I ran for a second term and of course my last and there have been a lot of wonderful changes just in the years that I've been here. What I find amazing about this community is everybody is so friendly. It seems like people really care about each other. And I feel that my experience is that everybody does care for each other here in City Hall. I think with Ifo Pili and now with Ikani, wonderful City Managers who really care about people. Our City Councilors who care very much about people and so I would like to see that momentum going. I ditto what Carol Brey said, there is just something honestly very magical, I lived in Los Angeles, San Francisco, Sacramento, all beautiful cities, but it doesn't compare with Las Cruces. I'm not for a Costco, I'm

not for an IKEA, I'm for better schools, I'm for making sure there is enough transportation where we don't have to use automobiles. And I think that if we can continue to have the people who sit as city councilors, and I speak of my colleagues, we will be in good shape. I don't think any one of us is on city council because we want to be president of the world one day. It's not a steppingstone. I can't say enough, and I love this city, and I hope I contributed to it being a better place, and by better I don't mean the quality. I'm talking about it having more parks, the Arts and more things for our children, more swimming pools, more of everything.

David Sedillo, Public Works Director said what I'd like to see Las Cruces be in 20 years is something a lot better than what we have now. And I know it's probably not ever going to happen, but I would not like to have the need for any non-profit groups to help those in need. I know it is probably never going to happen, but if we don't need the services of those non-profit groups to help, people are already doing better. So how do we get to a point, I know they won't be eliminated, where we can reduce those services? Because if we go along, we look at some of these things where we've looked at other parts of the country, other parts of the world where they do different things. And it's ok to do different things, but again, we have to realize we have our own identity. But how do we help those, along the way, so that those services are no longer needed? That would be wonderful, again, reality probably says it isn't going to happen, but what can we really do to really have an impact and minimize that? Through our efforts with economic development, how our infrastructure runs, how we support the community, how the community supports us. What is that vision of the public going to be of this organization? Is that perspective going to change? What are we going to do to change that? That's what I would like to see in 20 years.

Rochelle Miller-Hernandez, Visit Las Cruces Director said my vision is a little more broad, I don't know if people have seen in the news, but we are slowly losing our stronghold of being the second largest city in the state. Rio Rancho is pretty close and I want us to make sure that in 20 years we are still the second largest city in the state, because that gives us a lot of ammunition, the little bit that we have, that adds a lot more to it when we go up to the state up north and we lobby for the things that we want and we try to sell our city to visitors that want to come, businesses that want to come to a great area. We need to maintain that quality of life, economic development, infrastructure all of those things that all of you have just talked about. So that's what I'm envisioning 20 years from now. We don't want to be the first, but we still want to be the second.

Rebecca Slaughter, Deputy Director Quality of Life said I agree that Las Cruces is a very friendly and lovely place to live, I've been here for 18 years, but one of the things I've noticed in my 18 years is that sometimes our friendliness is isolated whether we live in the East Mesa or down in the Valley, I'm definitely a valley girl, but I would like to see a way for us to all come together whether it is intergenerationally or geographically or just find a way through our branch libraries or through our interests or new housing initiatives or other ways to sort of take the idea of the public art piece that is going to go on the Three Sisters housing and find a way to just become a better community and that cohesiveness. I think we all do it as a staff, and we understand where we want to go, and I think it would be really great to branch out into the community and become Las Cruces as a community that can shine when we go

and ask for money or Rochelle and her team are selling it. I would love to see that.

Mike Bartholomew, Transit Director said there have already been a couple comments about transit. My wife has a medical condition that requires us to travel, sometimes to Albuquerque, or we have to go to Tucson, some of the services are actually in Phoenix, and even in Las Cruces sometimes when you are waiting for appointments for a specialist you may be four, five, six months before you can have an appointment. So, I guess my vision as a future retiree in Las Cruces is that we're going to have a very robust medical community. As the city navigates policies, I know this is a larger than Las Cruces issue, but that would encourage medical providers to come to Las Cruces.

Steven Bingham, Parks and Recreation Director, said as I think about the future, I think for every one of us in here it is about the quality of life we have physically, and the quality of life we have to connect with family and friends. And I think that takes economics, I think it takes beautiful community spaces. The future has really changed in that it used to be the only way to get good paying jobs here is to bring in firms who pay their employees a lot of money based on the industry, but we have all seen since 2020 that that has changed. People can work anywhere, and I think how does that impact us? I think that impacts us by being the best quality of life that people can have. Whether it is the transportation, whether it's the education, whether it's the community safety, whether it's the parks and libraries, it's about creating a quality of life for people to connect, and where they can enjoy health and medical industries. I think there are a lot of assets here, but I think it starts with creating an environment for education, safety and quality of life.

Andres Uribe, Intern, said I was actually born and raised here, when I see 20 years, I'm actually coming up on my 20th birthday in March, so it's kind of crazy because the past 20 years growing up here, and the future 20 years living here, but I think one of the things I always heard growing up was that there is nothing to do in Las Cruces. I think that was something I always heard as a child, from my peers, it wasn't until I got to high school that I got more involved in all the different organizations in our community. I think there are definitely some statements that are certainly relevant when it comes to what the city can provide for young people to get engaged. In my own experience working with community engagement, I've really found that space of providing services to young people to get more engaged in our community. For me at least, I really hope to see in the next 20 years how young people are being more involved in the process of developing the city and also engaging in some recreational activities and supporting not only the schools but our libraries and our public spaces like parks. That was the biggest thing from my own experience being born and raised here.

Catrina Godinez, Community Outreach Manager, said I really would like to see more informed citizens, so I think that as we create allies with our citizens, and we start to work with them, if they are more informed of the services that we do offer, I know a little bit of what David said was we wanted to stop doing services, but I think that as we work with our other community partners or our non-profits that we can create allies, have more informed citizens so that they know where to go when they need

things, but also, when we have more informed citizens, they help each other. So, as a more informed citizen, I could tell a neighbor about things that are going on, and they know exactly where to go. It creates more of our citizens having a relationship with us, so when we have the seminar series, one of our attendees that was coming every week, when we asked what she thought about the seminar series and what she thought about the things that the city had done, she said I didn't know that you do all of these things, I didn't know that Public Works does all this. She became more informed of what we did, but what she also said was "I now feel like I have a relationship with my city" and to us, that was huge, because bringing people into our city, teaching them about the things that we do helps them feel like they have a relationship with us and once they feel that, then they begin to trust us. And that's something that we've talked about, the City Manager dialogue was trust and one thing that I would like to see is I know that police has a lot of issues with trust, but as we teach people more about everything we do, they begin to trust us more and advocate for us and I think that is huge.

Jacqueline Rubalcava said so as we go forward with the budget retreat, I want us all to remember that we have the privilege of working in positions that were able to start this change, to really make the change that we want to see for the city or be able to continue to have that magic that the city has. Knowing that we have to grow, but how can you still keep that alive? And so, as we go through the Budget Retreat and we hear from all the different presenters, I just want you to keep this in mind and just remember what city we want Las Cruces to continue to be and to grow to be and just moving that way ethically.

5. MAYOR AND CITY COUNCIL PRIORITIES

5.1

Mayor Enriquez said thank you all for having us here today and for this opportunity to discuss the budget. This is very important, how we make decisions to shape the future of our city. And how it will impact the lives of our residents. But the services that you provide is the backbone of our city and properly funding these services is vital to our community, investing in our city services means investing in our communities wellbeing. So Ikani talked about grit, and I think John Maxwell talks about everyday greatness, it takes discipline, consistency, and continuous but I'll add another one, and that's the grit, it's duration. How long can you sustain it? And that is what we are asking. I'm optimistic, I see a lot of great things happening in Las Cruces already, and I thank you all for that. The things for me is I want to see a community that is thriving. A community with opportunities, a community that is safe, and those are the things we do with our services, and what we can reach out and get and creating a good quality of life for everyone that lives in Las Cruces and visits Las Cruces. So that's really the vision, of what I'd like to see. Andres speaks on 20 years and I'm going on my third 20 years here in Las Cruces. And to answer Larry's questions I knew the two grouches growing up, because we always ran away from them, they were La Llorona and Joe Bob Sellers.

But it is a beautiful place to live, at the tree lighting I was able to, thank you Mandy and her staff for putting the videos together, they show what makes Las Cruces so special, from the Organ Mountains, to the sunsets, to our great food, our friendly

people, but then also was able to show and display what you all do day in and day out. The services that you provide: Police, Fire, Utilities, Public Works, Finance, Communications, everybody, quality of life, it was all there and it was able to display that to our community and share as we talk about community engagement, and it was an opportunity to engage with community at an event where there are thousands of people to share and display and really boast and brag about what you all do. It was my honor, and it was my privilege to show that and then we have progress, the work in progress that we have and some of the things like the East Mesa sports complex, the housing projects that we are doing, all the things that are coming together in this community. The electric buses, the transit, all the things that we are doing to create an environment that's not only growing and thriving, but also with sustainability. And those things are what we need to continue to work on and focus on.

So, what I'm looking for is public safety, and quality of life, is what I'm looking for in this community. I know Mike mentioned healthcare and those are some things that I would like to see in the community as well, we talk about healthcare and its one of the components that I feel a gap we may be missing I know others who will speak to this more in depth, but it's about public health, we are going to get some funds and proceeds from the Opioid money, I want to make sure that we are planted with staff and not saying this is another project. Let's get the resources we need for our community so we can use those, and it goes back to what we are doing today, we are looking at our resources, we are trying to prioritize, and we want to make things work with the goals that we want to accomplish for this community. So, a public health coordinator is one of the things that I would see as an opportunity to move forward in this community.

When I talk about public safety and emergency response, we need to continue with what we are doing with the Police Department, giving them the equipment, giving them the training, training facilities, things like that, we need to continue to have a safe community. That also gives us that quality of life, we are investing in our parks, and I want to see that we continue creating the best parks in our community, having them safe with Park Rangers, we've already talked about that last year if we want to continue to move forward, and see those things implemented and going through. When I go out into the public, it's about relationships we all talk about that, relationship with the community, and for me as a mayor, having a relationship with everyone in our community. I go back to my training, I was a Fire Fighter, I was a Fire Investigator, and when you investigate fires, you go from the unburned to the burned. You go from the exterior to the interior. So that is what I focused on, that's the way I worked. From the Governor's office to the Border Plex, to the businesses in this community, getting that external information and knowledge and building the relationship. I go back to the Tree Lighting; I had the General from White Sands Missile Range come and give the count down with me, to establish that relationship. I always envisioned in my mind when that General goes to Washington D.C. and they say, "hey you're from Las Cruces New Mexico, tell me a little about Las Cruces, who's your best friend?" and I want him to say, "Mayor Enriquez, that's my best friend in Las Cruces."

I see the things in our community that's not just, we've got the MIH, we've got the LIGHT program, which is really productive, really good for our community, and we

want to continue with those things to make it a safe community but as I look around the other things, the infrastructure, when I became the Fire Chief in 2016 I was tasked as the liaison for the Veteran's Advisory Board. One of the big projects was a focus for safety was the parking lot. It's finally been accomplished thank you Public Works. It is great as a city we've come together, but it creates a safe environment where even our veterans can go to that park and they have a place of healing and they can have more events now and we are not having to shut down Roadrunner Street, we are not parking in the street, we're not creating incidents for our pedestrians and traffic. That is another part of public safety, it is safe spaces.

I want to move forward with the vision of the Downtown. I know we have to balance everything, and I would say when I look at Downtown, I would love to see the old post office as a museum. I would like to see the old MVRDA building as a cultural center. There is a lot of history in this community, I've spoken to the Native Americans and Indigenous People, and they talk about we can't tell our story we have no place, and that would be a great opportunity for our community. When you say, what would you like to see in the future? I would like to see where we could have a trolley or rail from the convention center going down El Paseo, wrapped around Amador to the mall and back down Lohman that stops in Downtown. You could go to a veteran's museum, you could go to a cultural center, you can go to the City Museum and see those things and have the library right there for our educational needs. Those are the things that I envision for Las Cruces and that is what I would like to see. You know it is going to take time, it is going to take money, it is going to take resources, I'd like to see a master plan of the Downtown first, just to see what we can do with what opportunities so this community can thrive.

Today, as I was running late, I thought of Ifo Pili, because there was two things: one was don't answer your phone until you are ready to go, because once you answer your phone, you get caught up, and then you are running late. And sure enough, that's what happened, I answered my phone before I was ready, and so I'm working on things and I'm running late. It reminded me of Ifo, he used to share that with me. And the other one was when he was hired as a City Manager, he said one of my goals, what I've been tasked with, is to move the dial on poverty. As David Sedillo mentioned, if we didn't need those services that would be great, but it is what it is and that is what we have in our community. We do have poverty, how do we continue to work and balance our budget and be able to be safe and have a quality of life and create opportunities for others. So, I'm still in favor of the Lift Program because I feel in that case, we aim small, we miss small, and the other thing is, now we have the MRAs for El Paseo/Solano and we want to move towards West Picacho and those are the places that have been neglected and they need to be spruced up so that we can have a good quality of life for everyone.

As it was mentioned, we want to be Las Cruces and to be Las Cruces we have to have a relationship with the community. And have a place that we can all enjoy. And so, we have to find a way to balance that. I think the Lift, the MRAs, are great opportunities for small businesses, entrepreneurship, those are the opportunities we want for everyone in this community. We will continue to move forward with that, I thank you all for all the work you do, because that is the direction we are going, we're going to move that needle, we are going to help those individuals, but we are also

going to enhance our city and get the jobs that pay more, we are going to have job creation, we are going to have economic development, we are continually working on that. When I talk about working with relationships in the exterior some of the things that I've been doing is working with the Spaceport, I'm on the TIDD board for the spaceport and we are putting money into their infrastructure so they can get a data center there, they can get other things, that will create better paying jobs for our community. So, we will continue to move in that direction. Working with White Sands, it's not just about the bowling alley, it's about back in the day growing up here everyone that had a job at White Sands had it made. We had no idea what they did, but they had a job at White Sands. You know we lose a lot of our talent; they graduate from NMSU whether they are engineers or whatever the case may be, and we lose them because there are no opportunities here. We need to focus and start creating those opportunities, so working with the General and saying you have these online applications but start looking at preference for our locals and start hiring our locals getting those better paying jobs so that then our development grows, our housing grows, everything grows and we prosper as a city. That's what I would like to see, that's what my vision is, and it's going to take the budget, it's going to take the balancing, it's going to be some wish list here and there, but those are the things that I would like to focus on. And you're right, Andres you said 20 years and like I said I'm going on my third one and I have heard it for 60 years, there is nothing to do in Las Cruces. But if you go to the sports complex in the evening, you can't find a court anymore, people are active, they're engaged, they're moving and they're doing things and we need to do more of those, the partnerships that we want to develop is with NMSU because if we have a safe city then our students, their families are going to leave them here to get an education. We have the Burrell College; we want to look at more medical colleges that we can have here because then we bring them here and the doctors will stay here.

A quick story, I was in California for a conference this past week and talk about Las Cruces being Las Cruces, the conference was in Beverly Hills, and that is where the rich and famous are at. There's only an elite group that can live there and you can clearly see the separation. But the one shining moment for me was the housekeeper came in and asked us where we were from and I said Las Cruces New Mexico, and she said I just bought a house in Las Cruces, my daughter is a student at the Burrell College, she's going to be a physician there and she's going to work 10 years in Las Cruces. So, we decided we're going to move there, I visited muy tranquilo, real calm, she liked it. Of course, from California to Las Cruces yeah, we're tranquilo alright. But it was such a joy we took a photo, and she said you're so kind, Muy amable, it's the cariño. She's very excited, they are moving here and it's the Burrell College that got her daughter here. And she's going to stay here so we need more of those institutions so that we can take care of our seniors, we can take care of our community, so we can get the young andthe youth and the educated coming in and staying here. So, those are some of the things that I envision and want to see for Las Cruces. I'm a big fan and I support Adelante con Cariño, and we will continue to move forward with that. And again, be disciplined, be consistent, contiguous with the grit and Adelante con Cariño. Thank you all, Happy Holidays and Merry Christmas to all of you.

Mayor Pro Tem Bencomo gave an overhead presentation.

6. BREAK

7. MAYOR AND CITY COUNCIL PRIORITIES

7.1

Councilor Flores said I don't have a slide presentation and I'm not going to repeat what was already said, I love this city, I want to clarify a bit, people think that District 6 is like wow, well it is, wow because after all, I'm the councilor there, but it does have a very underdeveloped district and, with all due respect to my dear friend Andy Hume, Hacienda Acres leaves a lot to be desired. Not Andy's house, but there are roads there that are not, what's the word, we can't use the roads when it rains. There is a street that goes down and then people use it, but it's not really a road. Because it's like, there should be a bridge and people actually go and use it anyway and a lot of the streets are not paved. And when it rains, people have to wear thigh high boots to get out of their cars to their homes when it rains. I think Fire Fighters and Police Officers are familiar with that part of District 6.

So, when I ask for anything, it is always for that part of District 6, yes, it would be great if we had a big park in District 6 which we don't have, and I never really noticed until my grandchildren came and my daughter-in-law said don't you have any parks? You know we do, but no shade, it's going to be really hard for the children to get on the hot slides where it is going to be too hot to be comfortable. At any rate, it's important, but not as important as fixing roads. So my ask, and I probably won't be here next year to talk about budget because I'm not running for council again. It's like I retired from the practice of law, came to Las Cruces to travel, one of my sons lives in England, the other lives in Serbia, grandchildren… Oh why don't you run for council? Are you nuts, I'm retired! I think it's wonderful that we have these wonderful councilors who are young, pie in the sky, I look back when I was in my thirties and forties, and I just thought I'm going to conquer the world. Well, here I am and I haven't even conquered the roads in Hacienda Acres!

I really want to say thank you to this dynamite staff, we are very fortunate to have you, Ikani, Ifo was a tough act to follow, but thank you for your humanity and your humility. I think we have a dynamite city council; we have councilors that really care, I've said this before, not one of us does it for the money. I just want to say that this city works very hard. I work very closely with David Sedillo and I've gotten very bad at names, so please forgive me, Dr. Pitts, Barbara, Bencomo, Chris Faivre, Brad Douglas, at any rate I'm at the point where I can't remember names anymore. Anyway, I just wanted to say, it's been a wonderful seven years, I look forward to my last year and I think that the city, I think we are blessed with Carol Brey our Quality of Life, we are blessed with Brad, our City Attorney, who is dynamite. He's a dynamite attorney and he's done a terrific job. I absolutely love Viola, who really keeps tabs on our accounts and our money and has done a terrific job. Has called it out at times, thank you very much for that Viola, and our Fire Fighters, our Police Officers and our entire staff, you are delightful, you are wonderful human beings. I feel like these are my twilight years and I feel that I am so blessed and fortunate to have not only lived in Las Cruces but experienced it from the inside out. And you all know what we need, we don't have to come up here and say, well don't you know that that road needs this and don't you

know we need another park and why can't we do this and why can't we do that. Part of the problem is our lousy legislature, the structure, not the members, for one month one year and, for two months the next year, it's not like to say in California, I don't mean it in any type of way, but in California they have a year-round legislature, and things get done.

Of course, they are also the seventh or sixth richest economy in the world, and Las Cruces isn't. All of you are dynamite, all of you are 24 karat gold, well not that soft, maybe throw in a 12 karat or 18 karat, but all of you have big hearts, big brains, all of you are, everyone I've encountered and all of you are just really precious to me and Andres our student who works with our department, with the city councilors and all of you, are just wonderful. And Andy? I have to give Andy a shout out, I want to tell you it's been wonderful working with you on the Airport Advisory Board and making changes that we made to the role of the board. It's been wonderful, it's been, what is it called, the Wild Toad Ride on Disneyland?

So I love you all very much thank you and all of you, and my shout out to Rochelle, I take my t-shirts everywhere I go, I was in Belgrade at a pharmacy and I had my little Visit Las Cruces and the girl behind me said, oh, I've always wanted to go to Las Cruces, and here I am in Belgrade and I said, really? And She said, yes, I went to Harvard and my friends took a trip to Las Cruces and they said it was wonderful, and I've always wanted to go. I said, well come on, visit! Anyway, Visit Las Cruces, thank you!

Councilor Corran gave an overhead presentation.

Councilor McClure gave an overhead presentation.

Councilor Graham gave an overhead presentation.

Councilor Mattiace said, I just want to repeat something that I started off last year, saying what a great staff, but I want to really emphasize what a fantastic staff the City of Las Cruces has. You really are all great, and that I'm very proud to serve with a very intelligent and professional council. I'm just really lucky to come back after 25 years, and I owe that to the public and most of my comments and observations and experiences and my visions come from neighborhood associations. I just want to say that the neighborhood association at Cresent, they actually use the one department that's the Las Cruces Police Department and Jeremy Story quite a lot. We actually closed down some drug houses on Hickson Drive and they are very happy with the safe community now. We've taken care of the Plaza Hotel the fencing of it and the protection. There's a department that has done so great, and such a good job, in just one year on this job and then I have to mention about Larry and taking care of blight. All the reasons that I ran for city council again, public safety, infrastructure, cleanliness, and making the city look better has all been improved in just one year. I cannot imagine what it will be like in three more years, it's going to be very, very improved.

And I want to thank all of you, the utilities company, again Carol, I believe Adrienne

with the utilities department, I want to thank you for taking out the septic tanks in an area that a lot of the people complained about it and now that is being addressed. I want to thank the Fire Department for my experience with a sink hole that was on one of the streets. And there they were, they even went down into that hole and grabbed some tennis rackets I believe for one of the children that lived there. She was going to play in a tennis tournament, and retrieved those rackets so she could play in the tournament.

One after another, every department has been exceptionally great then Mr. Sedillo, its amazing your public works department, so many streets have been paved in district 2 that I'm impressed. From Los Nogales to again El Paseo coming in with the MRA, that's going to be quite an improvement.

From the housing department Natalie, the Senior Housing Program on El Paseo it's quite impressive it will again allow affordable housing for seniors. So, my visions are really coming to fruition. Everything that I wished would happen, from the library expansion, the quality of life, all the neighbors are really talking positively about the street pavements, about public safety, about things getting better, I know the shopping carts was a little controversial, but you know what? I spent 17 days in Africa and again Tasmania and Kenya and I actually visited an Erusha city that had vast poverty, and how were they taking care of poverty? It was amazing to me, they did not have homelessness, they did not have people on the street, and they really objected to people that were poor trashing the street. I thought that was very impressive, just because someone was poor doesn't mean that you have to take your trash and throw it, our Public Works Department has to go in and clean up their trash. In Erusha, what they did is they put the people again, I have to say mano y mano, a great program, and that has to be expanded on, because that's what Erusha did. They took the people that were poor, and they made them work. They asked them, can you work in the fields, can you work agriculture, can you work at painting other peoples' homes, can you work, work, work, work. And we will pay you, but not just to get entitlements, not just to get vouchers, not to get handouts. But they got helping hands to help them find jobs. And it was amazing, this little town of Erusha, almost 300,000 people, how well they are handling poverty by actually giving the people work and dignity.

I think we can do that here again with Cassie's programs and after school programs. Mrs. Archuleta and I tried to build those after school programs back in 2007 and 2008 and they were on the increase, and then for some reason, the budget didn't support it. But we have to build those after school programs because the only way we are going to stop future homelessness is that the youth have to be taught skills. We need to increase their vocational education training. We need to teach them about work ethics, it's about being responsible, and I think we can do that with the city budget. I think we can take all the things that every single councilor brought to the surface I think we can support them with our budget. I'm very proud to be working with all of you, and Ikani, I think that you've done a great job for one year, but you have about 20 more years to complete. But we can do it, because every single one of you is really a great person and I love Las Cruces I came here from the city of New York, and I fell in love with Las Cruces in 1968. Of course I fell in love with a resident, Wanda, and here we are married 55 years this month, so I feel Las Cruces is home, not only to myself, but to all of you and our children, and our children's children. It's a beautiful

city, and you've made it a wonderful city. Thank you!

8. FINANCIAL OUTLOOK

8.1

Laura Holguin, Interim Finance Director gave an overhead presentation.

9. LUNCH

10. BUDGETING ON A BUDGET ACTIVITY

11. TELSHOR FUNDING PROJECT UPDATES

11.1

Anthony Garcia, Building Operations Supervisor, gave an overhead presentation.

Natalie Green gave an overhead presentation.

David Sedillo gave an overhead presentation.

Mayor Pro Tem Bencomo said one question and one tiny story. For Natalie on the SOS program, the staff person is their salary not coming out of the allocation? The case manager?

Natalie Green said no it is not; it is coming out of the Municipal Court budget from the transfer we sent over.

Mayor Pro Tem Bencomo said ok interesting. I've been posting some on social media, people love to learn about our budget process. I posted about the senior facility, and someone messaged me that their 70-year-old aunt is on a waiting list and is definitely very grateful for this project.

Natalie Green said so we get probably at least a couple of calls. I sent two referrals, one late last night and one the day before. I have a very strong feeling that it will be 100% leased up before we even open it, so some of those citizens are a little intense, but they are ready. One lady calls once a week just to check on progress.

Charles Tucker asked Natalie, those senior apartments, what is the age for that?

Natalie Green said 55 plus, and you have to income qualify, you make too much money.

12. BREAK

13. TELSHOR FUNDING PROJECT UPDATES

13.1

Chief Story gave an overhead presentation.

Mike Bartholomew gave an overhead presentation.

Franco Granillo, Deputy Director Parks and Rec gave an overhead presentation.

Katherine Harrison-Rogers, Parks Plan & Construction Administrator, gave an overhead presentation.

Sonya Delgado, Assistant City Manager said wow what a great day! This has been a great day, thank you so much Mayor and Council thank you very much for sharing your vision, for sharing your ideas, for having the wherewithal to come here and just lay it out there. That's a big deal because that means a lot to us. We understand that we have some things that we need to do as well, but we do this together, but we are definitely a team, and I appreciate that, so thank you so much for being here and for participating with us, it's great and we appreciate it. I'd like to say thank you to the budget team, fantastic, this was a great day, I like the way you got everyone engaged, you did a fantastic job. Barbara thanks for helping with that on the lead, appreciate that, and to the team, everybody who's out here, we can't do this without you, and the Mayor mentioned that earlier this morning, and that is so very true. This team gets a lot of things done, not everyone is always happy, but we keep moving forward Adelante con Cariño every single time, and this is what this community is all about. And I greatly appreciate each and every one of you, and thank you for a wonderful day, I'm looking forward to 2025 and beyond to see what this community can do and I hope you have a very happy holiday, be very very safe, I want to see each and every one of you back here, but enjoy the time, because we have lots to do. So come January one, we are going to hit the road running. Thank you so very much, have a great afternoon and thanks again Budget Team.

14. CLOSING

14.1

The meeting adjourned at approximately 3:35 p.m.

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Mayor

_____

City Clerk

25-085

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 21, 2025
Drafter:	Joshua Saffell	**Department:**	Financial Services
Program:	Accounting & 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, 2024.**

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

PURPOSE(S) OF ACTION:
To accept the Fiscal Year 2024 Annual Comprehensive Financial Report.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:
On November 29, 2024, Patillo, Brown & Hill, L.L.P. submitted the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year (FY) ending June 30, 2024, 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 2.2.2.12 M.(4) states: "Once the audit report is officially released to the agency by the State Auditor (by a release 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 Office of the State Auditor released the City's FY2024 ACFR on December 23, 2024. The City has also 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 FY ending June 30, 2024, may be accessed through the City's website.

SUPPORT INFORMATION:
Exhibit A

PLAN(S):
Department Strategic Business Plan

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 and accept the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2024.
2. Vote "No"; this will not approve the Resolution nor accept the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2024.
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, 2024.
4. Vote to "Table"; this would delay the acceptance of the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2024.

RESOLUTION 25-085

A RESOLUTION TO ACCEPT THE CITY OF LAS CRUCES ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2024.

The City Council is informed that:

WHEREAS, the City of Las Cruces (City) has prepared the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2024; and

WHEREAS, the ACFR provides a detailed and accurate account of the financial activities and position of the City for the fiscal year; and

WHEREAS, the ACFR has been prepared in accordance with governmental accounting standards and principles as required by the State of New Mexico; and

WHEREAS, the New Mexico Administrative Code (NMAC 2.2.2.12(M)) mandates that the governing body formally accept the ACFR; and

WHEREAS, the ACFR has been presented to the governing body for review and consideration.

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, 2024.

(II)

THAT City 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:

_____

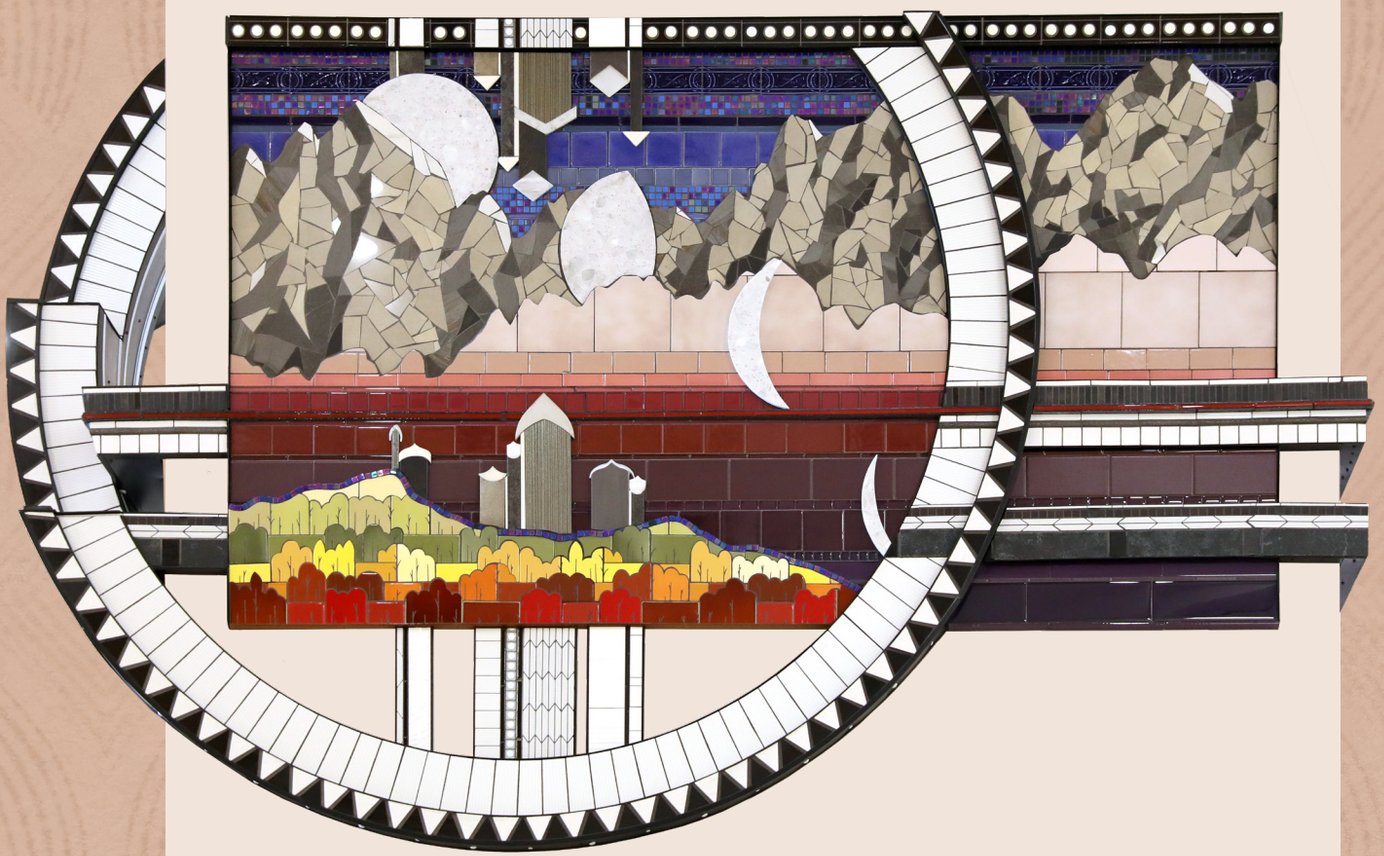
Moved by:

Seconded by:

AYES

NAYS

Exhibit "A"



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2024

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, 2024

Prepared by
Finance Department
Josie Trevino,
Comptroller

City of Las Cruces

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INTRODUCTORY SECTION

CITY OF LAS CRUCES

CITY OF LAS CRUCES

November 12, 2024

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, 2024. New Mexico State Statute mandates that every local government undergo an annual audit, with the results being published. The audit must 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 City Charter Section 5.09 and the principles and standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB).

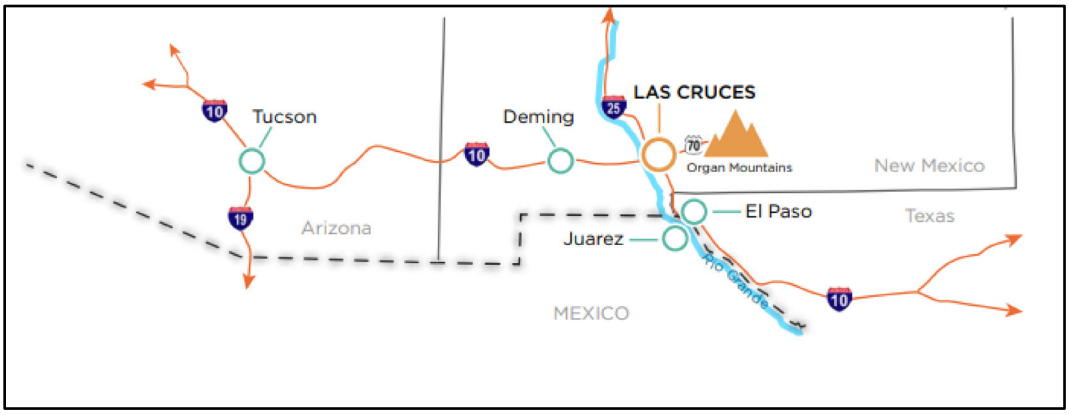
Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the City. The existing comprehensive structure of internal accounting controls in the City provides reasonable assurance that the financial statements are free of any material misstatements. Given that 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, 2024, 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)

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, serving as the center of commerce and culture for the southern New Mexico region.



Regional Context Map, Elevate Las Cruces, Volume 1 Page 2

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, with approximately 294 days of sunshine and an annual average temperature of 62.5°F.

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

[2] U.S. Census Bureau QuickFacts, April 1, 2020 Census, www.census.gov/quickfacts/lascrucescitynewmexico, 10/4/22.
[3] City of Las Cruces, "Elevate Las Cruces", Adopted February 18, 2020, Page 2.
[4] City of Las Cruces, City Charter 2019.

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 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 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's 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. Department directors may 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

The local economy in Las Cruces has slightly slowed down. While our labor force decreased from April 2024 to August 2024 by .06%, our unemployment rate for August 2024 is 4.8%. 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).

The cost-of-living index for the City is 10% less than the national average and 5% lower than the state average. We continue to watch this factor due to the impact it may have on a family's disposable income. Housing in Las Cruces is 18% lower than the national average, with an average home cost of $212,632. New residential permits in 2024 saw a decrease of 16% compared to the previous year. Utilities in Las Cruces are about 20% less expensive than the national average. Groceries and clothing are about 6% less expensive than the national average. Overall, Las Cruces is a popular retirement destination due to the lower cost of living, natural beauty and active lifestyle.

[5] City of Las Cruces, City Charter, Article V – Financial Procedures, 2019.

The city gross receipts tax has reached some of its highest levels to date. Total distributed GRT to the city rose by 1.9% from fiscal year 2023 to fiscal year 2024. The top three contributing sectors include retail, healthcare and social assistance, and construction. In the second year of retail sales of adult-use cannabis, the city received $791,341 in excise tax, which is a decrease of 13% compared to the last fiscal year.

New or renewal business registrations through the end of the fiscal year were approximately 622.

LONG TERM FINANCIAL PLANNING

The City's principal financial budget planning tool is the five-year forecast, which utilizes 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 for all city funds and activities for the ensuing year. This financial plan is presented annually to City Council, and it includes:

- Updated fund balances
- Operating costs for capital projects
- Baseline, optimistic, and pessimistic scenarios
- Growth factors
- Estimates of recuring and non-recuring revenues and expenditures
- A five-year projection of revenues, including actuals for the previous fiscal year.

Our five-year capital improvement plan is guided by Elevate Las Cruces and serves as a blueprint for our Capital Improvements Program (CIP), as outlined in the City Charter (Article V. Section 5.05). The intent of the CIP is to address the increasing demand for new facilities and the replacement of outdated facilities. The City continues to enhance the CIP process to improve budget planning for capital projects.

FINANCIAL POLICIES

The City's financial system is built around the adopted strategic plan, Elevate Las Cruces, and individual department strategic plans. Department programs are developed to align with the services outlined in Elevate Las Cruces and the City Strategic Plan. Each line of business (LOB) comprises a collection of programs monitored for financial and performance management. Department directors are responsible for both the fiscal and programmatic performance of their units.

Historically, the City has adopted a conservative approach to financial management, controlling long-term debt to minimize interest costs and closely monitoring the use of both recurring and non-recurring operating revenues.

MAJOR INITIATIVES

In November 2022, the residents of Las Cruces approved the 2022 General Obligation (GO) Bond Projects. These projects included a new Fire Station #9, Continuation of

the East Mesa Recreation Complex, affordable housing initiatives and park improvements. These projects were in the design phase during the past fiscal year and have since been completed.

Major infrastructure projects have also been completed or are currently under construction. The new Roadrunner Transit Operations Maintenance Facility, which was under construction through FY24, is now 80% complete. The Casa Linda Reconstruction Project, a full reconstruction of Calle Encanto, Calle del Sol and Avenida Blanco, is partially funded with ARPA funding and is currently under construction.

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 (ACFR) for the fiscal year ended June 30, 2023. This is the 19th consecutive year that the government has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. 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 contributed to the preparation of this report. Additionally, I want to acknowledge the thorough and professional manner in which our independent auditors, PB&H, LLP, conducted their audit.

Respectfully submitted,

Laura Holguin (Nov 19, 2024 20:29 MST)

Laura Holguin,
Interim Financial Services Director

City of Las Cruces

LIST OF PRINCIPAL OFFICIALS

as of June 30, 2024

City Council

Mayor
Eric Enriquez
Phone: 575-541-2067
mayor@lascruces.gov

District 1 Councilor
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District 3 Councilor
Becki Graham
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City Council

District 4 Councilor/

Mayor Pro Tempore

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District 5 Councilor

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District 6 Councilor

Yvonne M. Flores
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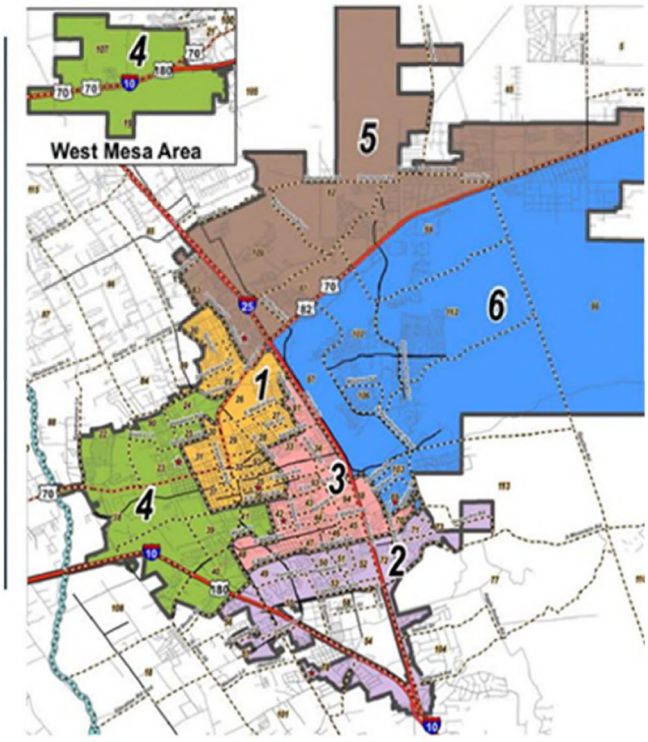

City Management

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Assistant City Manager
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Assistant City Manager
JC Borrego
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Chief Administrative Officer
Barbara Bencomo
Phone: 575-541-2642
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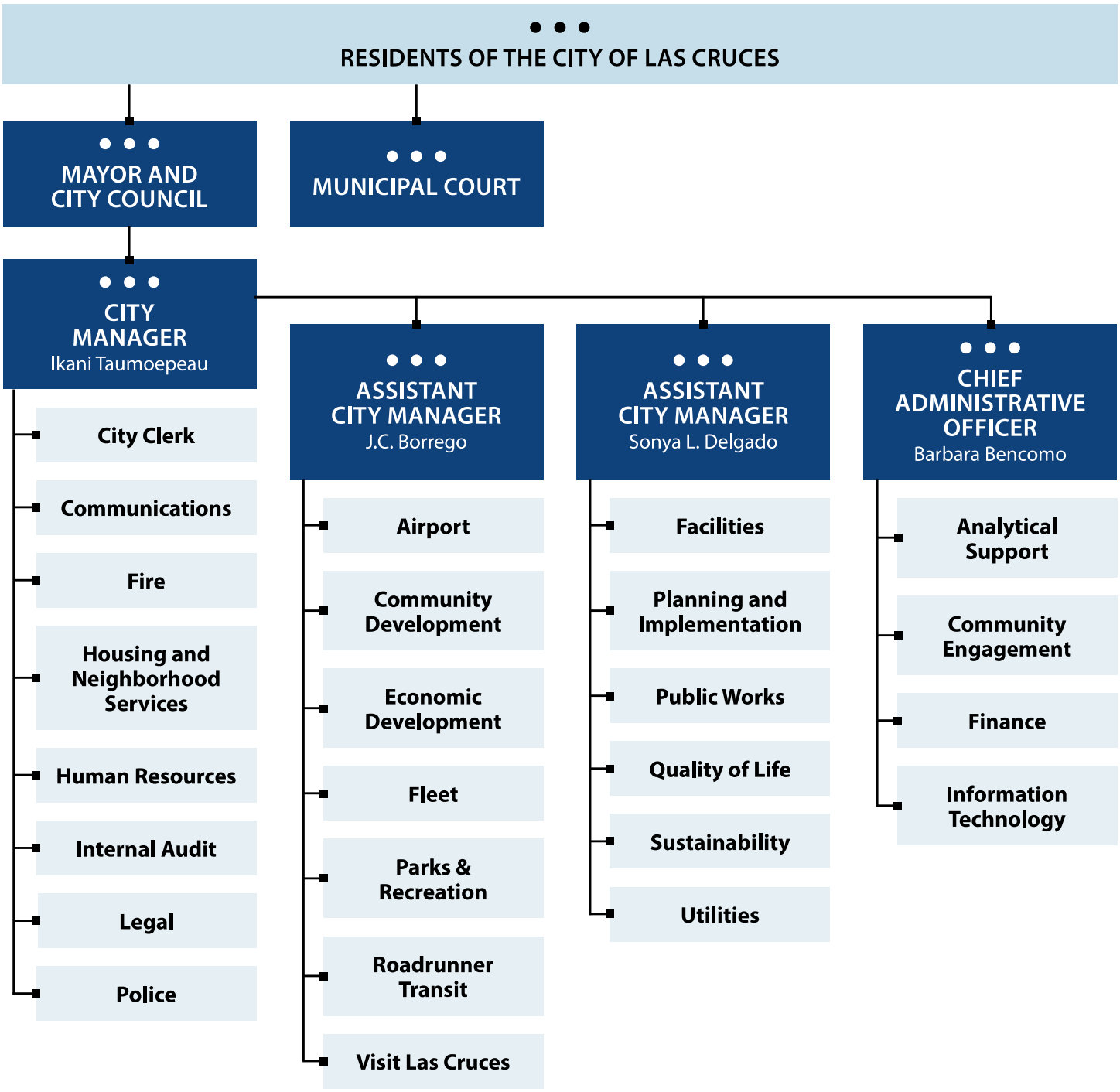
CITY GOVERNMENT ORGANIZATION CHART



City of Las Cruces

LIST OF CONTRIBUTORS

June 30, 2024

Financial Services

Laura Holguin	Interim 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
Juanita Lopez	Accountant I
Koumba Ndiaye	Accountant I
Roberta Marquez	Accountant I
Veronica Ulloa	Accountant I

Erika Jaquez	Treasurer
Adolfo Cardenas	Accounting Supervisor
Amador Espinosa	Accountant II
Sylvia Martinez	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, 2023

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

CITY OF LAS CRUCES

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., CFE
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, 2024, 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, 2024, 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 22 to the basic financial statements, during the year ended June 30, 2024, the City implemented Government Accounting Standards Board (GASB) Statement No. 100, Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62. 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 and Government Auditing Standards 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 and Government Auditing Standards, 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, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- 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 22-39, 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 139-144 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 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 and the schedule of expenditures of state awards 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 Supplementary Information 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 Supplementary Information 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*, combining and individual nonmajor fund financial statements, the budgetary comparisons presented as supplementary information and the Supplementary Information 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 and the statistical section 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 12, 2024 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 12, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024

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, 2024. 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

- Net Position: 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 $702.9 million (*net position*). The unrestricted net position, which represents the amounts available to meet the City's ongoing obligations to citizens and creditors, was $(159.3) million.

- Governmental Funds: As of June 30, 2024, the total governmental funds balance was $257.0 million. This is an increase of $17.3 million in comparison with the prior year of $239.7 million. Of this amount, $39.1 million is available for spending at the City's discretion (sum of unassigned and assigned fund balance).

- General Fund: As of June 30, 2024, fund balance of the General Fund was $74.9 million. At the close of the current fiscal year, unassigned fund balance of the General Fund was $35.9 million or 25.6% of the total General Fund expenditures of $140.0 million.

- Enterprise Funds: Net position of the City's enterprise funds increased by $17.3 million, yielding a net position of $264.1 million as of June 30, 2024. Additional information can be found in the Business-Type Activities section of the Management's Discussion and Analysis.

- Long-term Liabilities: The total long-term liabilities for the governmental and business-type activities decreased by $9.1 million to a total of $281.7 million. Of this amount, $244.0 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 plus deferred outflows of resources and liabilities plus deferred inflows of resources, 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, Police, Fire, Community Development, Quality of Life, Economic Development, Public Works, and Parks and Recreation. The business-type activities of the City include Gas, Water, Wastewater, Solid Waste, Transit, Airport, and Alternative Fuels.

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 General Government, Police, Fire, Community Development, Quality of Life, Economic Development, Public Works, and Parks and Recreation. Gross receipts taxes, property taxes, and franchise fees provide most of the funding for these activities, with the additional funding from investment income, 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, Waste Water, Solid Waste, Transit, Airport, and Alternative Fuels 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 40-43 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-eight governmental funds, six of which combine into the General Funds and thirty-eight 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 Balance 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-two governmental funds are combined into a single, aggregate presentation as Nonmajor Governmental Funds. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining schedules* in the Combining Financial Schedules section of this report.

The City adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule 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. 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, Waste Water, Solid Waste, and Transit. The City also uses enterprise funds to account for Airport and Alternative Fuels, which are reported aggregately as non-major enterprise funds.

- *Internal service funds* are 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, Waste Water, Solid Waste, and Transit funds, all of which are considered major funds of the City. Data from the nonmajor enterprise funds, are combined into a single, aggregate presentation in the proprietary fund financial statements. The internal service funds are also 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 schedules,* in the Combining Financial Schedules 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 statements 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 financial statements and fund financial schedules.

Required Supplementary 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 fund, debt service, special revenue, capital project, enterprise, and internal service funds. The schedule of proportionate share of net pension and net other post-employment benefits (OPEB) liability, schedule of pension and OPEB contributions, 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.

Combining Schedules

The combining schedules of nonmajor governmental funds, nonmajor enterprise funds, internal service funds, and fiduciary funds are presented immediately following the required supplementary information. Budgetary comparison schedules have been provided which demonstrate budgetary compliance.

Other Supplementary Information

The Other Supplementary Information section contains schedules on insurance in force, pledged collateral, special appropriations, deposits and investments, and joint powers agreements.

Statistical Section

The statistical section provides statistical data on financial trends, revenue and debt capacity, demographic and economic information, and operating information.

Single Audit Section

The Single Audit section includes independent auditor's reports on internal controls and compliance related to the financial statements and major federal grant programs. This section also presents the schedule of expenditures of federal and state awards, accompanied by detailed notes. Additionally, the schedule of findings and questioned costs is included, providing a comprehensive overview of any issues identified during the audit process. These reports and schedules ensure transparency and adherence to federal requirements, reinforcing the City's commitment to financial accountability and integrity.

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 $705.2 million at the close of the most recent fiscal year.

Net Position (in 000's)

Ninety-four 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-nine percent of the City's net position consists of resources with external restrictions on their use, known as restricted net position. This restricted net position saw an increase from $171.9 million in fiscal year 2023 to $201.6 million in fiscal year 2024. The primary driver of this growth was an increase in grant funding received throughout the year in addition to a settlement as part of the national opioid litigation that is recorded as a long-term receivable. The settlement funds are subject to specific restrictions and must be used for approved purposes, such as public health initiatives, treatment programs, and other efforts to address the opioid crisis. The City is committed to ensuring that these funds are used effectively to support our community and mitigate the impacts of the opioid epidemic. The implementation of GASB 68, GASB 75, and GASB 87 had a significant impact on the City's unrestricted net position. These accounting standards required adjustments to available balances, which resulted in a negative unrestricted net position.

	Governmental activities			Business-type activities			Total		
	FY24	FY23	FY22	FY24	FY23	FY22	FY24	FY23	FY22
Assets:									
Current and other assets	339,674	321,880	297,060	62,636	65,932	75,976	402,310	387,812	373,037
Capital assets	524,485	501,268	458,514	341,164	328,691	316,718	865,649	829,959	775,231
Total assets	864,159	823,148	755,574	403,800	394,623	392,694	1,267,959	1,217,771	1,148,268
Deferred outflows of resources	45,385	33,487	21,171	11,406	8,661	10,236	56,791	42,148	31,408
Total assets and deferred outflows of resources	**909,544**	**856,635**	**776,745**	**415,206**	**403,284**	**402,930**	**1,324,750**	**1,259,919**	**1,179,676**
Liabilities:									
Current and other liabilities	88,007	66,778	64,544	17,596	18,912	18,113	105,603	85,690	82,658
Long-term liabilities	349,838	339,941	288,715	126,226	129,292	122,691	476,064	469,233	411,406
Total liabilities	437,845	406,719	353,259	143,822	148,204	140,804	581,667	554,923	494,063
Deferred inflows of resources	32,889	33,830	60,911	8,588	8,322	12,259	41,477	42,152	73,170
Net position:									
Net invested in capital assets	405,983	369,649	329,102	254,696	238,351	215,580	660,679	608,000	544,682
Restricted net position	193,339	161,450	148,531	8,233	10,411	16,974	201,572	171,861	165,505
Unrestricted net position	(160,512)	(115,013)	(115,057)	1,199	(2,004)	17,313	(159,313)	(117,017)	(97,744)
Total net position	**438,810**	**416,086**	**362,575**	**264,128**	**246,758**	**249,867**	**702,938**	**662,844**	**612,442**
Total liabilities, deferred Inflows of resources and net position	**909,544**	**856,635**	**776,745**	**416,538**	**403,284**	**402,930**	**1,326,082**	**1,259,919**	**1,179,676**

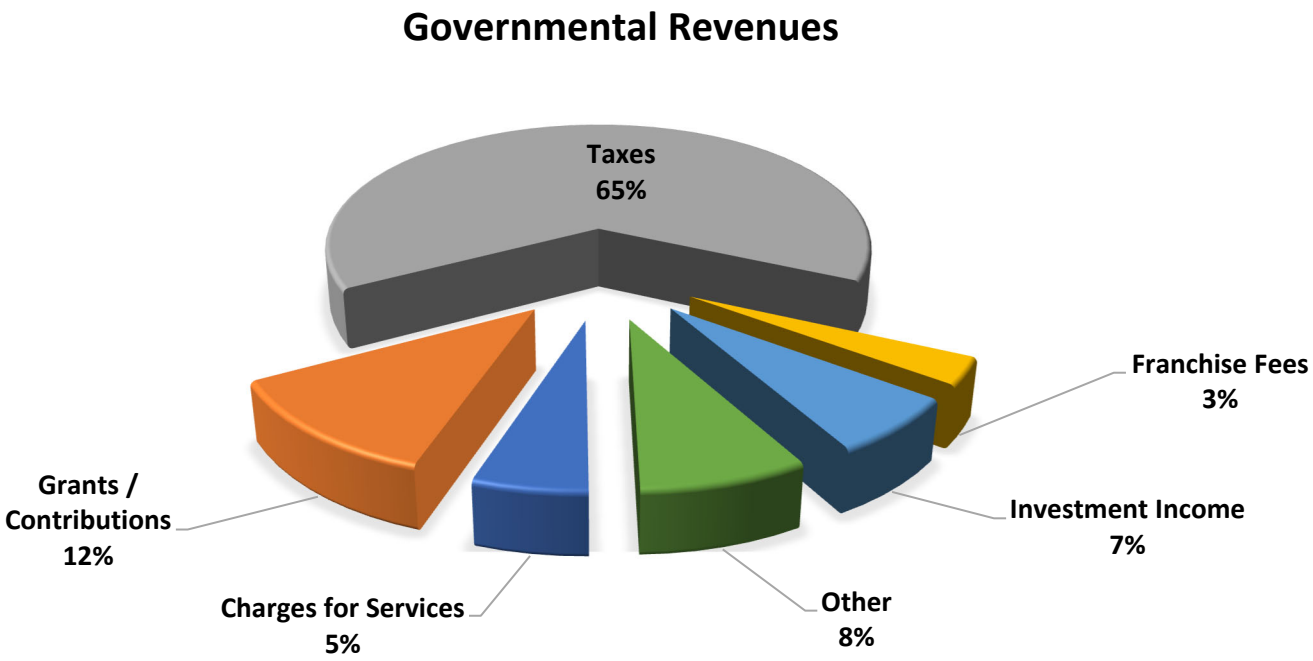
Changes in net position during 2024 and comparative amounts for 2023 and 2022 were:

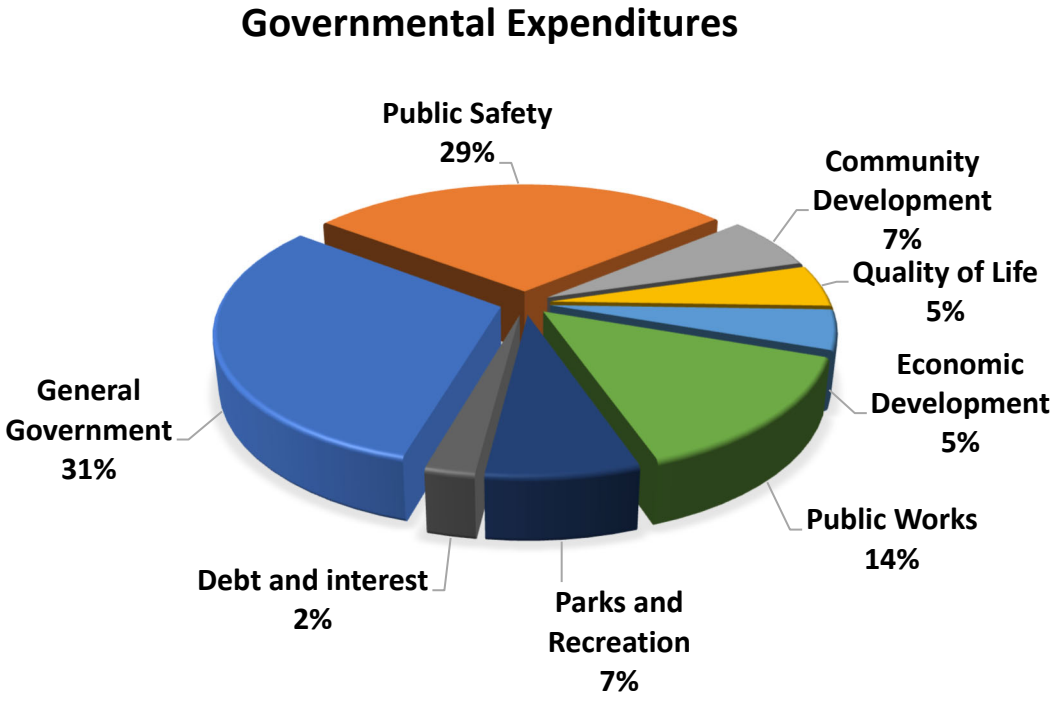
Summary of Changes in Position (in 000's)

	Governmental Activities			Business - Type Activities			Total		
	FY24	FY23	FY22	FY24	FY23	FY22	FY24	FY23	FY22
Revenues:									
Program Revenues:									
Charges for services	13,853	10,696	10,688	87,554	97,248	90,523	101,407	107,944	101,211
Operating grants and contributions	19,581	13,121	11,579	5,946	7,646	3,941	25,527	20,767	15,520
Capital grants and contributions	10,709	7,176	1,092	15,392	6,657	87	26,101	13,833	1,180
General Revenue:									
Taxes-GRT and property	163,640	158,520	148,470	-	-	-	163,640	158,520	148,470
Franchise fees/lodgers tax	8,185	8,416	7,060	-	-	-	8,185	8,416	7,060
Investment income	16,929	8,628	(8,876)	2,121	1,124	(381)	19,050	9,752	(9,257)
Other	20,268	9,767	12,143	417	472	238	20,685	10,239	12,380
Capital asset contribution	-	(644)	18	1,190	5,332	230	1,190	4,688	247
Total revenues	253,165	215,680	182,174	112,620	118,480	94,638	365,785	334,159	276,812
Expenses:									
General Government	69,130	28,401	41,076	-	-	-	69,130	28,401	41,076
Police	39,080	32,960	27,781	-	-	-	39,080	32,960	27,781
Fire	24,924	19,867	21,730	-	-	-	24,924	19,867	21,730
Community Development	14,456	8,506	4,565	-	-	-	14,456	8,506	4,565
Quality of Life	11,421	10,848	10,147	-	-	-	11,421	10,848	10,147
Economic Develoment	10,775	8,018	10,811	-	-	-	10,775	8,018	10,811
Public Works	32,118	31,983	30,347	-	-	-	32,118	31,983	30,347
Parks and Recreation	16,451	14,980	12,948	-	-	-	16,451	14,980	12,948
Gas	-	-	-	24,495	41,403	33,912	24,495	41,403	33,912
Water	-	-	-	23,917	25,171	21,016	23,917	25,171	21,016
Wastewater	-	-	-	18,953	21,407	17,970	18,953	21,407	17,970
Solid waste	-	-	-	20,901	20,544	18,417	20,901	20,544	18,417
Transit/Other	62	56	52	13,549	15,169	8,937	13,611	15,225	8,989
Interest on long-term debt	5,390	4,438	3,947	-	-	-	5,390	4,438	3,947
Total expenses	223,807	160,057	163,404	101,815	123,694	100,251	325,622	283,751	263,655
Increase in net position before transfers	29,358	55,623	18,770	10,805	(5,214)	(5,613)	40,163	50,409	13,157
Transfers	(6,634)	(2,112)	(4,229)	6,565	2,105	4,229	(69)	(7)	-
Change in Net Position	22,724	53,511	14,541	17,370	(3,109)	(1,384)	40,094	50,402	13,157
Net Position - beginning	416,086	362,575	348,369	246,758	249,867	251,301	662,844	612,442	599,670
Restatement	-	-	(335)	-	-	(49)	-	-	(384)
Net position - ending	**438,810**	**416,086**	**362,575**	**264,128**	**246,758**	**249,867**	**702,938**	**662,844**	**612,442**

Governmental activities

Net position for governmental activities increased by $19.1 million (4.6%). Ending net position for fiscal year 2024 was $435.2 million compared to an ending balance of $416.1 million in fiscal year 2023. Gross receipts tax, property tax, lodgers' tax, and other taxes increased from $166.9 million in fiscal year 2023 to $171.8 million in fiscal year 2024.





The City's governmental activities expenses increased from $160.1 million in fiscal year 2023 to $223.8 million in fiscal year 2024.

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 65% of the City's governmental activities revenue, increased by $5.1 million, from $158.5 million to $163.6 million, from the prior year.

- Charges for services, which account for 5% of the City's governmental activities revenues, increased by $3.2 million, from $10.7 million to $13.9 million. This is primarily due to an increase in the public use of Park and Recreation facilities.

- Grants and contribution revenue, which accounts for 12% of the City's governmental activities revenues, increased by $10.0 million from $20.3 million in fiscal year 2023 to $30.3 million in fiscal year 2024. This increase was primarily due to an increase in funding received from the state for capital projects as well as an increase in various types of grant awards.

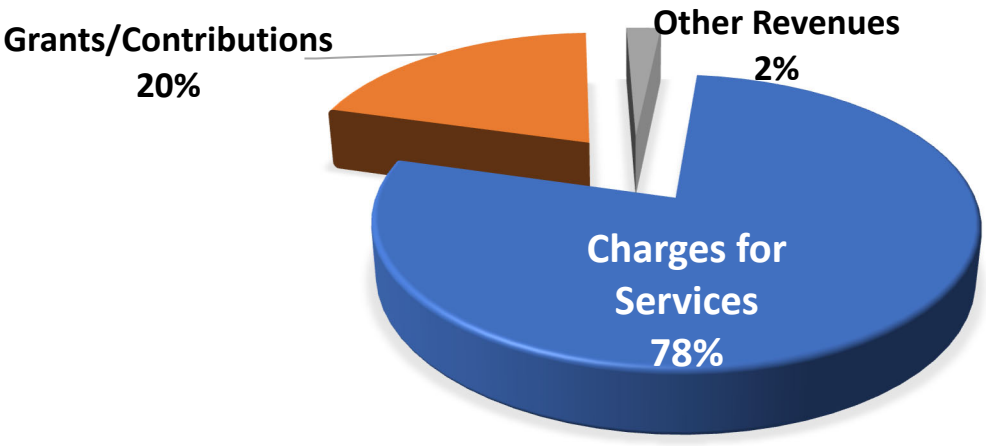
- Investment income, which accounts for approximately 7% of the City's governmental activities revenue, increased by $8.3 million, from $8.6 million to $16.9 million, from prior year.

- Governmental activities expenditures increased by $63.8 million from $160.0 million in fiscal year 2023 to $223.8 million in fiscal year 2024. *Total increase in General Government expenses from 2023 to 2024 was $32.4 million.*

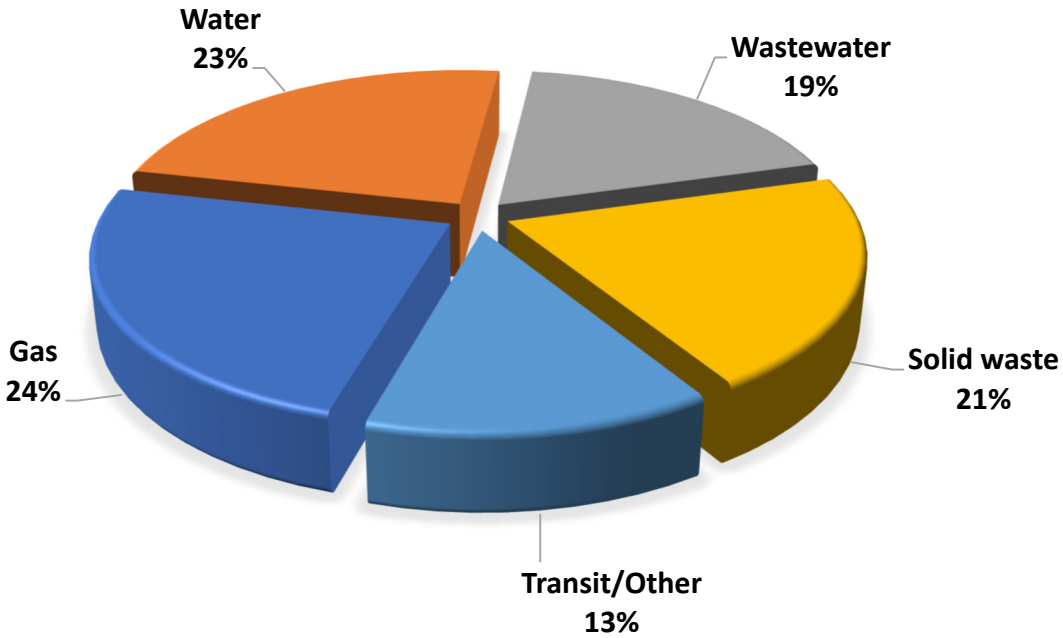
Business-type activities

For the City's business-type activities, the net position increased by $17.4 million. Ending net position for fiscal year 2024 was $264.1 million compared to an ending balance of $246.8 million in fiscal year 2023. Total revenues decreased by $5.9 million in fiscal year 2024 compared to $23.8 million increase in fiscal year 2023.

Business-Type Revenues



Business-Type Expenses



Business-type activities

Total expenses decreased from $123.7 million in the previous fiscal year to $101.8 million in the current fiscal year. The $21.9 million decrease is attributed to Gas decrease of $16.9 million, Water decrease of $1.3 million, Wastewater decrease of $2.5 million, Solid Waste increase of $357 thousand, Transit, Airport and Other enterprise funds decreased by $1.6 million.

Key factors for the changes in the business-type activities revenues and expenses:

- Charges for Services: These accounted for 78% of the City's business-type activities revenues and saw a decrease of $9.7 million, from $97.2 million in fiscal year 2023 to $87.5 million in fiscal year 2024. This decline was primarily due to a large decrease in the cost of natural gas sold to customers compared to the prior fiscal year.

- Operating/Capital Grants and Contributions: These represented 19% of the City's business-type activities revenues and increased by $7.0 million, rising from $14.3 million in fiscal year 2023 to $21.3 million in fiscal year 2024. The increase was driven by additional grant funding received for various infrastructure and development projects.

- Investment income, which accounts for approximately 2% of the City's business-type activities revenues, increased by $1.0 million, from $1.1 million in fiscal year 2023 to $2.1 million in fiscal year 2024. This increase was due to higher returns on the City's investments, driven by improved market conditions.

- Capital asset contributions, which account for 1% of the City's business-type activities revenues, decreased by $4.1 million, from $5.3 million in fiscal year 2023 to $1.2 million in fiscal year 2024. This decline was largely due to fewer donated assets from external sources compared to the prior year.

- Business-type expenses decreased by $21.9 million, from $123.7 million in fiscal year 2023 to $101.8 million in fiscal year 2024. The reduction in expenses was mainly due to cost-saving measures and efficiency improvements across various departments, particularly in utilities and transportation services.

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 $257.0 million, an increase of $17.3 million in comparison with $239.7 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 2024, the City's major governmental funds reported combined ending fund balances of $133.4 million, an increase of $1.7 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 $1.8 million is for inventories. The *restricted* fund balance of $5.9 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 $28.1 million is for transfers for debt service, public safety, public works, transportation, quality of life, and economic development. The *assigned* fund balance of $3.3 million is for economic development and the acquisition of new vehicles. The *unassigned* fund balance is $35.9 million. The total fund balance in the General Fund is $74.9 million.

Fund balances of other major governmental funds are committed and restricted. The Telshor Facility fund has $42.6 million restricted for health-related programs, an increase of $4.0 million primarily due to an increase in investment income. The fund balance in Debt Service of $15.6 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 $123.1 million for economic development, public safety programs, housing and community development, parks and recreation, public works, and debt service. The committed fund balance of $588 thousand is for health-related programs.

General Fund

The General Fund is the chief operating fund of the City. At the end of fiscal year 2024, the unassigned fund balance was $35.9 million, of which $25.7 million represents the amount required by state and local policy to be held in reserve in the General Fund. The fund balance decreased by $4.9 million during the current fiscal year due to several factors.

Although revenues exceeded expenditures by $29.7 million, this positive balance was offset by net transfers out of $34.6 million. Transfers out increased by $12.0 million compared to fiscal year 2023. Total revenues increased by $9.1 million. This includes a $3.6 million increase in local taxes due to higher property values and economic growth, a $1.5 million increase in charges for services due to enhanced service delivery, a $2.0 million increase in investment income driven by improved investment returns, and a $2.5 million increase in other revenues. However, there was a $423 thousand decrease in all other revenue sources.

Total expenditures of $140.0 million represented an increase of $5.7 million from the previous year. This increase was primarily driven by:

- General government expenses increased by $5.0 million due to rising administrative costs.
- Police expenses increased by $2.6 million, primarily due to personnel costs and public safety initiatives.
- Parks and Recreation expenses increased by $1.4 million, reflecting enhancements in recreational services.
- Quality of Life expenses increased by $580 thousand, driven by community programs.
- Fire Department expenses increased by $397 thousand due to new safety equipment and training.
- Public Works expenses increased by $392 thousand, mainly for infrastructure maintenance.
- Community Development expenses increased by $136 thousand to support housing projects.
- Capital outlay expenses decreased by $4.4 million as fewer new projects were initiated.
- Economic Development expenses decreased by $427 thousand due to reduced project funding.

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:

FY24 Adopted Allocation

Program	**Amount**
Mano Y Mano Program	$ 543,000
Outreach Services	75,000
Three Sisters Apartments	2,400,000
Total	**$ 3,018,000**

Council allocated annually $300,000 for FY09 – FY18; $400,000 for FY19 – FY22; $600,000 for FY23 - FY26; to fund health-related public services.

Debt Service Fund

The fund balance of the Debt Service Fund increased primarily due to efficient debt management and favorable refinancing conditions, resulting in reduced debt service costs. Additionally, higher property tax collections contributed to increased revenue for debt repayment.

Long-term debt

The debt service fund is used to accumulate resources for the repayment of the City's Governmental Revenue Bonds, General Obligation (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 $9.6 million. Property tax revenues dedicated to the repayment of GO Bonds increased by $1.7 million from $19.1 million in fiscal year 2023 to $20.8 million in fiscal year 2024.

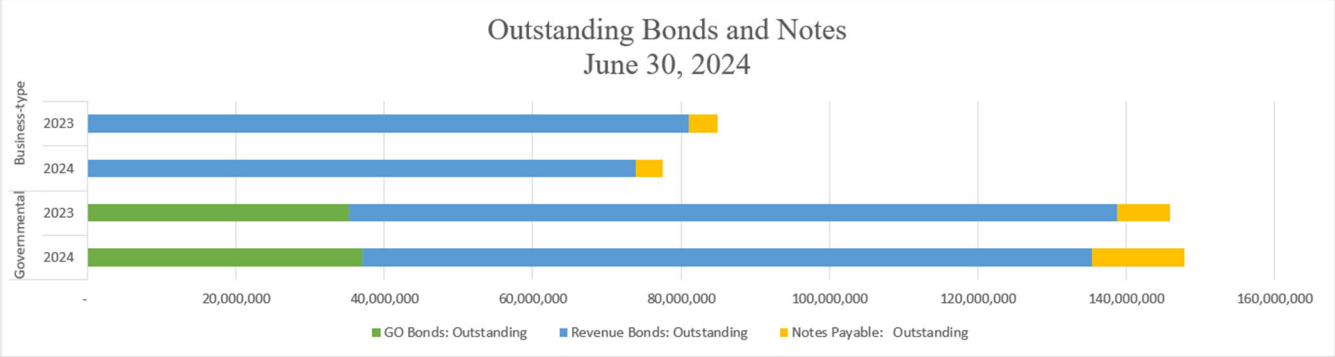
Business-type revenue bonds and notes payable are accounted for in their own funds and are pledged with the Joint Utilities net system revenues which are adjusted by net operating revenues or losses of the gas, water and wastewater utilities.

At the end of fiscal year 2024, the City had total long-term liabilities outstanding of $281.7 million, with a net decrease of $9.1 million over the prior year.

Outstanding Bonds and Notes as of June 30, 2024

	Governmental		
	2024	2023	Change
GO Bonds: Outstanding	37,010,000	35,215,000	1,795,000
Revenue Bonds: Outstanding	98,325,000	103,540,000	(5,215,000)
Notes Payable: Outstanding	12,463,202	7,152,514	5,310,688
Total Outstanding	**147,798,202**	**145,907,514**	**1,890,688**

	Business-type		
	2024	2023	Change
GO Bonds: Outstanding	-	-	-
Revenue Bonds: Outstanding	73,875,000	81,005,000	(7,130,000)
Notes Payable: Outstanding	3,655,000	3,890,000	(235,000)
Total Outstanding	**77,530,000**	**84,895,000**	**(7,365,000)**



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 2024 was approximately $85.5 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 2024, the unrestricted net position is as follows: Gas, Water, Wastewater, Solid Waste, Transit and Nonmajor Enterprise Funds, totaling approximately $1.2 million.

Internal Service Funds – Internal service funds are used to account for certain governmental activities and had an unrestricted net position of approximately negative $24.4 million in fiscal year 2024.

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, Metropolitan Planning Organization, and High Intensity Drug Trafficking Area.

Budgetary Highlights – The original fiscal year 2024 adopted budget totals $549.1 million after interfund eliminations. This consists of approximately $155.4 million from General Funds, $50.0 million from Special Revenue Funds, $16.4 million from Debt Services Funds, $113.5 million from Capital Funds, $167.4 million from Enterprise Funds, $18.0 million from Internal Service Funds, $13.2 million from custodial funds, and $15.2 million from South Central Solid Waste Authority. The City increased its overall annual budget by 6.5% from fiscal year 2023 to fiscal year 2024.

The fiscal year 2024 general fund revenues were $169.7 million with expenditures at $140.0 million and $34.6 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, 2024, total $865.7 million, net of accumulated depreciation. The increase in capital assets in the current fiscal year was $35.7 Million or 4.3%. 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	
	2024	2023	2024	2023	2024	2023
Land & land rights	$ 34.2	$ 31.9	$ 15.4	$ 15.4	$ 49.6	$ 47.3
Land improvements	19.1	19.1	0.1	0.1	19.2	19.2
Prepaid assets	4.0	4.0	0.2	-	4.2	4.0
Construction-in-progress	31.3	44.3	24.6	11.8	55.9	56.1
Buildings & building improvements	142.2	133.5	8.3	7.5	150.5	141.0
Airport runways/infrastructure	0.5	0.6	17.3	18.2	17.8	18.8
Infrastructure	6.0	4.1	-	-	6.0	4.1
Transit infrastructure	-	-	-	-	-	-
Park improvements	35.8	20.0	-	-	35.8	20.0
Land improvement remediation	6.2	0.9	-	-	6.2	0.9
Distribution & collection system	-	-	72.5	74.0	72.5	74.0
Utilities transmission	-	-	187.4	189.8	187.4	189.8
Machinery and equipment	15.0	12.8	14.4	11.2	29.4	24.0
Roads network	188.6	185.2	-	-	188.6	185.2
Flood control network	32.3	31.0	-	-	32.3	31.0
Right to use lease assets	8.6	13.3	0.8	0.6	9.4	13.9
Right to use subscription assets	0.7	0.6	0.2	-	0.9	0.6
Total	$ 524.5	$ 501.3	$ 341.2	$ 328.7	$ 865.7	$ 830.0

Governmental activities - In fiscal year 2024, capital assets increased by $23.2 million after the recording of depreciation. The change was due to an increase in land and land rights of $2.3 million, a decrease in construction-in-progress of $13 million, an increase in buildings of $8.7 million, a decrease in airport runways of $100 thousand, an increase in infrastructure of $1.9 million, an increase in park improvements of $15.8 million, an increase in land improvement remediation of $5.3million, an increase in machinery and equipment of $2.2 million, an increase in road networks of $3.4 million, an increase in flood control network of $1.3 million, a decrease in leases right to use of $4.7 million, and a decrease right to use subscription assets of $100 thousand.

The large increase in park improvements was primarily due to work being done toward GO bond funded capital projects.

Business-type activities - In fiscal year 2024, capital assets increased by $12.5 million after the recording of depreciation. The change was due an increase in prepaid assets of $200 thousand, an increase in construction in progress of $12.8 million, an increase in buildings of $800 thousand, a decrease in airport runways of $900 thousand, a decrease in distribution and collection systems of $1.5 million, a decrease in utilities transmission of $2.4 million, an increase in machinery and equipment of $3.2 million, an increase in right to use lease assets of $200 thousand, and an increase in right to use subscription assets of $200 thousand.

The large increase in construction in progress was primarily due to the construction of the new transit maintenance facility.

Additional information on the City's capital assets can be found in Note 4.

Debt Administration - At the end of the fiscal year 2024, the City's governmental activities had a total of $193.5 million in long-term obligations. Total bonded debt is $159 million of which $21.5 million is due or payable within the next fiscal year. Net pension liability increased from $139.7 million in fiscal year 2023 to $161.5 million in fiscal year 2024. The net OPEB obligation decreased from $27.4 million in fiscal year 2023 to $19.1 million in fiscal year 2024. 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 $88.2 million, of which $9.2 million is due or payable within the next fiscal year. Net pension liability increased from $34.9 million in fiscal year 2023 to $41.0 million in fiscal year 2024. The net OPEB obligation decreased from $6.9 million in fiscal year 2023 to $4.8 million in fiscal year 2024. 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, 2024, assessed valuation is $3,157,146,243 for a maximum bonding capacity of $126,285,850. Total general obligation debt outstanding at year end was $37,010,000 with remaining debt capacity of $89,275,850.

Economic Outlook

Nearly four years after the pandemic related business closures and relief programs, the Las Cruces economy continues to normalize. The most recent labor data (Not Seasonally Adjusted, NSA)[1] indicates that during the first half of FY24 the labor market remained solid. On a year-over-year basis, the local labor force added approximately 851 workers in FY24 Q1-Q2 to reach a total average of 49,574 workers. Employment grew 506 payrolls for a total of 47,556 workers. In addition, at 4.1%, the unemployment rate is 0.7 percentage points (p.p.) above the FY23 Q1-Q2 rate, and -1.2 p.p. as compared to FY20 Q1-Q2. Likewise, FY24 Q1-Q2 labor force and employment remain above their pre-pandemic levels in the first half of FY20 (3.1% and 4.5% respectively).

At an average of 7.2%, inflation (NSA)[2] reached a peak in FY22. In response, the Federal Reserve began increasing the federal funds rates—the benchmark for other borrowing costs—from close to zero in 2020 (averaged 0.8% FY21), to a range between 5.25% and 5.5% as of January 2024[3]. Since then, inflation has continued to trend down. During the first half of FY24 inflation dropped to 3.44% as compared to the same period in FY23. While substantial progress has been made, inflation remains above the Federal Reserve's target of 2%[4]. This, coupled with the strong economic and hiring reports in December '23 and January '24, could delay anticipated rate cuts in 2024.

Regarding revenue, the total distributed Gross Receipts Tax (GRT)[5] was above its 3-year moving average in FY22 and FY23, an indication of above trend growth. On a year-over-year basis, GRT added $8.7M in FY23 as compared to FY22, to reach a total of approximately $124M. A combination of factors could have contributed to this increase, such as the 8.7% cost-of-living adjustment to Social Security and supplemental income beneficiaries (January 2023)[6], a strong labor market, inflation, and the lingering effect of some of the pandemic related relief programs. Given the current uncertainty in economic conditions[7], we expect the total distributed GRT for FY25 to decrease slightly as compared to FY23 (about 3%). Among some of the factors that could have an impact on FY24-25 GRT include the ending of most of the covid relief programs, such as the pause on student loan repayments, and the employment retention credit program; a 1/8 GRT rate cut; and the impact of recent rate hikes. Furthermore, under the assumption of no unexpected economic disruptions and a modest increase in unemployment, our

conservative long-term forecast predicts a 1.2% annual growth for GRT between fiscal years 2025 and 2029. This projection is grounded in the recognition that changes in the federal funds rate can influence other interest rates, thereby affecting spending and employment.

1 *U.S. Bureau of Labor Statistics, Local Area Unemployment Statistics. Las Cruces City*
2 *U.S. Bureau of Labor Statistics, CPI All Urban Consumers (CPI-U). All Items in U.S. city average, not seasonally adjusted*
3 *Federal Reserve Bank of New York, Effective Feds Funds Rate*
4 *Federal Open Market Committee, January 2023 Press Conference*
5 *New Mexico Tax and Revenue. Monthly Local Government Distribution Report (RP-500)*
6 *Social Security Administration, Cost-of-Living Adjustment (COLA) Information\SSA*
7 *Federal Open Market Committee, Summary of Economic Projects. September 2023*

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

City of Las Cruces

Statement of Net Position
June 30, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	South Central Solid Waste Authority
Assets				
Cash and investments	$ 66,433,435	$ 37,561,520	$ 103,994,955	$ 9,364,717
Receivables, net	26,957,668	9,911,629	36,869,297	744,825
Current portion of leases receivables	1,837,796	33,098	1,870,894	-
Current portion of interest receivables	-	8,292	8,292	-
Due from other governmental units	34,999,437	6,079,422	41,078,859	-
Due from other funds	5,371,497	(5,371,497)	-	-
Due from South Central Solid Waste	374,170	-	374,170	-
Inventory	2,312,585	3,938,156	6,250,741	-
Notes receivable	-	1,594,824	1,594,824	-
Restricted cash and investments	195,490,974	8,233,096	203,724,070	2,768,962
Leases receivables		646,786	646,786	-
Long term accounts receivable	5,896,522	-	5,896,522	-
Capital assets:				
Land and construction in progress	88,550,278	40,029,277	128,579,555	807,276
Right to use leased assets, net of amortization	8,585,673	811,443	9,397,116	1,415,961
Right to use subscription assets, net of amortization	686,725	187,388	874,113	-
Other capital assets, net of depreciation	426,662,042	300,135,809	726,797,851	22,139,862
Total capital assets	524,484,718	341,163,917	865,648,635	24,363,099
Total assets	864,158,802	403,799,243	1,267,958,045	37,241,603
Deferred outflow of resources				
Defered charges from refundings	-	293,630	293,630	-
Deferred outflows related to pensions	38,610,056	9,386,950	47,997,006	1,680,115
Deferred outflows related to OPEB	6,775,355	1,725,873	8,501,228	316,259
Total deferred outflows of resources	45,385,411	11,406,453	56,791,864	1,996,374

(continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Net Position
June 30, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	South Central Solid Waste Authority
Liabilities				
Accounts payable and accrued liabilities	19,270,557	5,229,706	24,500,263	1,045,579
Customer deposits	-	623,339	623,339	-
Legal settlement payable - see note 21	20,000,000	-	20,000,000	-
Unearned revenue	21,711,392	2,574,594	24,285,986	-
Current liabilities:				
Long-term liabilities due within one year	27,025,486	9,167,883	36,193,369	1,435,874
Noncurrent liabilities due in more than one year:				
Net pension liability	164,250,206	41,032,351	205,282,557	6,604,918
Net OPEB liability	19,089,012	4,862,524	23,951,536	891,036
Due in more than one year	166,498,380	78,999,747	245,498,127	17,643,171
Total liabilities	437,845,033	142,490,144	580,335,177	27,620,578
Deferred inflows of resources				
Deferred inflows related to pensions	5,828,574	1,454,919	7,283,493	234,923
Deferred inflows related to OPEB	25,314,047	6,448,219	31,762,266	1,181,608
Deferred inflows related to leases	1,746,336	684,794	2,431,130	-
Total deferred inflows of resources	32,888,957	8,587,932	41,476,889	1,416,531
Net Position				
Net investment in capital assets	405,983,458	254,695,415	660,678,873	9,235,202
Restricted for:				
General government	522,562	-	522,562	-
Public safety programs	2,785,222	-	2,785,222	-
Housing and community development	8,077,551	-	8,077,551	-
Debt service	16,336,080	5,528,537	21,864,617	(1,110,378)
Capital projects	-	1,469,219	1,469,219	-
Public works	88,709,648	-	88,709,648	-
Health-related programs	48,471,983	-	48,471,983	-
Economic development	15,340,329	-	15,340,329	-
Parks and recreation	11,805,694	-	11,805,694	-
Quality of life	1,289,657	-	1,289,657	-
Customer deposits	-	623,339	623,339	-
Landfill closure/post-closure	-	612,000	612,000	3,879,340
Unrestricted (deficit)	(160,511,961)	1,199,110	(159,312,851)	(1,803,296)
Total net position	$ 438,810,223	$ 264,127,620	$ 702,937,843	$ 10,200,868

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Activities
For the Year Ended June 30, 2024

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	$ 69,129,408	$ 8,173,350	$ 2,830,111	$ 2,537,269
Police	39,080,300	554,125	8,550,410	238,768
Fire	24,924,220	-	1,406,622	-
Community development	14,456,081	4,017,409	3,311,445	-
Quality of life	11,421,341	27,706	2,166,861	77,233
Economic development	10,774,593	41,559	980,820	129,720
Public works	32,118,090	415,594	-	7,135,793
Debt Service	62,096	-	-	-
Parks and recreation	16,451,094	623,391	334,179	590,554
Interest on long-term debt	5,389,429	-	-	-
Debt issuance costs	-	-	-	-
Total governmental activities	223,806,653	13,853,136	19,580,448	10,709,337
Business-type activities				
Gas	24,494,994	23,936,389	-	199,401
Water	23,917,047	24,932,822	-	496,694
Wastewater	18,952,971	18,563,982	-	627,912
Solid waste	20,901,270	19,389,855	-	-
Transit/other	13,549,022	731,467	5,946,072	15,257,604
Total business-type activities	101,815,304	87,554,515	5,946,072	16,581,611
Total primary government	$ 325,621,957	$ 101,407,651	$ 25,526,520	$ 27,290,948
Component unit				
South Central Solid Waste Authority	17,991,744	18,881,440	-	462,321
Total component unit	$ 17,991,744	$ 18,881,440	$ -	$ -
		General revenues		
		Taxes:		
		Gross receipts		
		Property		
		Lodgers taxes		
		Other		
		Investment income		
		Other		
		Gain on sale of capital assets		
		Transfers		
		Total general revenues and transfers		
		Change in net position		
		Net position, beginning of year		
		Net position, end of year		

The accompanying notes are an integral part of the these financial statements.

City of Las Cruces

Statement of Activities
For the Year Ended June 30, 2024

Net Revenue (Expense) and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	South Central Solid Waste Authority
$ (55,588,678)	$ -	$ (55,588,678)	$ -
(29,736,997)	-	(29,736,997)	-
(23,517,598)	-	(23,517,598)	-
(7,127,227)	-	(7,127,227)	-
(9,149,541)		(9,149,541)	-
(9,622,494)	-	(9,622,494)	-
(24,566,703)	-	(24,566,703)	-
(62,096)		(62,096)	-
(14,902,970)	-	(14,902,970)	-
(5,389,429)	-	(5,389,429)	-
-	-	-	-
(179,663,732)	-	(179,663,732)	-
-	(359,204)	(359,204)	-
-	1,512,469	1,512,469	-
-	238,923	238,923	-
-	(1,511,415)	(1,511,415)	-
-	8,386,121	8,386,121	-
-	8,266,894	8,266,894	-
(179,663,732)	8,266,894	(171,396,838)	-
-	-	-	1,352,017
(179,663,732)	8,266,894	(171,396,838)	1,352,017
136,526,673	-	136,526,673	-
27,112,696	-	27,112,696	-
2,825,347	-	2,825,347	-
5,359,685	-	5,359,685	-
16,929,298	2,120,990	19,050,288	541,766
20,268,100	86,246	20,354,346	(47,500)
-	330,978	330,978	38,084
(6,633,534)	6,564,798	(68,736)	-
202,388,265	9,103,012	211,491,277	532,350
22,724,533	17,369,906	40,094,439	1,884,367
416,085,690	246,757,714	662,843,404	8,316,501
$ 438,810,223	$ 264,127,620	$ 702,937,843	$ 10,200,868

The accompanying notes are an integral part of the these financial statements.

City of Las Cruces

Balance Sheet
Governmental Funds
June 30, 2024

	General Fund	Debt Service	Telshor Facility	Special Revenue Grants	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Pooled cash and investments	$ 51,740,999	$ -	$ -	$ -	$ 2,029,250	$ 53,770,249
Restricted cash and investments	-	14,571,726	44,096,683	11,398,419	125,424,146	195,490,974
Receivables, net	895,839	13,816,886	2,544	180,267	12,060,874	26,956,410
Due from other funds	7,954,465	-	-	-	-	7,954,465
Due from other governmental units	22,858,876	-	984,624	4,892,141	6,263,796	34,999,437
Leases receivable	1,837,796	-	-	-	-	1,837,796
Inventories	1,770,367	-	-	-	-	1,770,367
Total assets	87,058,342	28,388,612	45,083,851	16,470,827	145,778,066	322,779,698
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities						
Accounts and contracts payable	5,884,515	-	1,523,766	1,513,680	5,807,119	14,729,080
Due to other funds	-	-	-	-	2,582,968	2,582,968
Accrued liabilities	3,622,018	-	-	89,310	142,293	3,853,621
Unearned revenue	79,065	729,524	984,624	14,605,275	5,312,904	21,711,392
Total liabilities	9,585,598	729,524	2,508,390	16,208,265	13,845,284	42,877,061
Deferred inflows of resources:						
Special assessment receipts	-	-	-	-	8,041,712	8,041,712
Deferred inflows related to leases	1,746,336	-	-	-	-	1,746,336
Unavailable revenue	801,448	12,020,249	-	-	251,733	13,073,430
Total deferred inflows of resources	2,547,784	12,020,249	-	-	8,293,445	22,861,478
Total liabilities and deferred inflows of resources	12,133,382	12,749,773	2,508,390	16,208,265	22,138,729	65,738,539

(continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Balance Sheet
Governmental Funds
June 30, 2024

	General Fund	Debt Service	Telshor Facility	Special Revenue Grants	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances						
Nonspendable:						
Inventories	1,770,367	-	-	-	-	1,770,367
Restricted for:						
General government	260,000	-	-	262,562	-	522,562
Economic development	3,545,893	-	-	-	11,794,436	15,340,329
Public safety programs	285,000	-	-	-	2,500,222	2,785,222
Housing and community development	-	-	-	-	8,077,551	8,077,551
Parks and recreation	877,306	-	-	-	10,928,388	11,805,694
Public works	7,000	-	-	-	88,702,648	88,709,648
Quality of life	939,051	-	-	-	350,606	1,289,657
Debt service	-	15,638,839	-	-	697,241	16,336,080
Health related programs	-	-	42,575,461	-	-	42,575,461
Minimum fund balance	13,203,739	-	-	-	-	13,203,739
Committed for:						
Health related programs	-	-	-	-	588,245	588,245
Debt service	14,085,338	-	-	-	-	14,085,338
Public safety programs	3,156,501	-	-	-	-	3,156,501
Public works	4,500,000	-	-	-	-	4,500,000
Transportation	2,888,054	-	-	-	-	2,888,054
Quality of Life	2,458,006	-	-	-	-	2,458,006
Economic development	1,013,000	-		-	-	1,013,000
Assigned to:						
Economic development	1,683,282	-	-	-	-	1,683,282
Public works	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Community development	-	-		-	-	-
Vehicle acquisition	1,594,002	-	-	-	-	1,594,002
Unassigned (defecit)	22,658,421	-	-	-	-	22,658,421
Total fund balances	74,924,960	15,638,839	42,575,461	262,562	123,639,337	257,041,159
Total liabilities, deferred inflows of resources, and fund balances	$ 87,058,342	$ 28,388,612	$ 45,083,851	$ 16,470,827	$ 145,778,066	$ 322,779,698

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2024

Total fund balances for governmental funds	$	257,041,159
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 $24,720 that are reported in internal service funds)		524,459,998
Other assets are not available to pay for current-period expenditures and, therefore, are reported as unearned revenue in the funds		27,011,664
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 $13,936,753 that are reported in internal service funds)		(179,587,113)
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		374,170
Deferred outflow of pensions (excludes $630,207 of deferred outflows from pensions of internal service funds reported below)		37,979,849
Net pension liabilities are not reported in governmental funds but are reported on the statement of net pension (excludes $2,777,732 of net pension liabilitties of internal service funds reported below)		(161,472,474)
Deferred inflows of pensions (excludes $98,256 of deferred inflows from pensions of internal service funds reported below)		(5,730,318)
Deferred outflow related to OPEB (excludes of $135,394 deferred outflows from OPEB of internal service funds reported below)		6,639,961
Net OPEB liabilities are not reported in governmental funds but are reported on the statement of net position (excludes $381,465 OPEB liabilities of internal service funds reported below)		(18,707,547)
Deferred inflows of OPEB (excludes $505,864 of deferred inflows from OPEB of internal service funds reported below)		(24,808,183)
Assets and liabilities of internal service funds are included in net position of governmental activities		(24,390,943)
Net position of governmental activities	$	438,810,223

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, 2024

	General Fund	Debt Service	Telshor Facility	Special Revenue Grants	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Taxes						
Gross receipts	$ 132,413,311	$ -	$ -	$ -	$ 4,113,362	$ 136,526,673
Property	15,353,170	6,209,564	-	-	6,034,813	27,597,547
Lodgers	-	-	-	-	2,825,347	2,825,347
State-shared	1,386,442	-	-	-	3,973,243	5,359,685
Charges for services	2,926,986	-	-	-	130,005	3,056,991
Fees and fines	126,447	-	-	-	3,553,251	3,679,698
Investment income (loss)	3,340,202	383,059	6,947,348	262,562	5,996,127	16,929,298
Franchise fees	4,007,901	-	-	-	-	4,007,901
Licenses and permits	3,108,546	-	-	-	-	3,108,546
Intergovernmental					-	-
Federal	-	-	-	7,183,179	3,937,230	11,120,409
State	-	-	-	10,546,488	8,622,888	19,169,376
Local	-	-	-	28,390	531,509	559,899
Other	7,005,927	1,597,189	92,821	196,650	5,064,092	13,956,679
Total revenues	169,668,932	8,189,812	7,040,169	18,217,269	44,781,867	247,898,049
Expenditures						
Current						
General government	29,741,263	-	-	1,101,674	1,120,731	31,963,668
Police	30,940,376	-	-	4,373,298	416,267	35,729,941
Fire	20,720,959	-	-	339,221	1,095,155	22,155,335
Community Development	4,790,787	-	2,607,900	4,449,657	2,569,445	14,417,789
Quality of Life	8,409,409	-	-	1,736,133	7,191	10,152,733
Economic Development	2,615,449	-	-	2,416,524	3,926,524	8,958,497
Public Works	13,447,206	-	-	297,257	4,409,872	18,154,335
Parks and recreation	16,115,296	-	-	300,827	4,409	16,420,532
Debt Service	-	62,096	-	-	-	62,096
Capital outlay	13,178,856	-	435,378	2,940,116	38,826,870	55,381,220
Debt service				-		
Principal	-	17,839,312	-	-	-	17,839,312
Interest and other charges	-	5,513,219	-	-	351,096	5,864,315
Debt issuance cost	-	-	-	-	-	-
Total expenditures	139,959,602	23,414,627	3,043,278	17,954,707	52,727,560	237,099,774
Revenues over (under) expenditures	29,709,330	(15,224,815)	3,996,891	262,562	(7,945,693)	10,798,275
Other financing sources (uses)						
Issuance of debt	-	-	-	-	19,730,000	19,730,000
Premium on issuance of debt	-	-	-	-	32,484	32,484
Proceeds of refunding bonds	-	-	-	-	-	-
Payment to refunded bond escrow agen	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	228,201	228,201
Transfers in	4,199,010	17,656,658	-	-	17,921,700	39,777,368
Transfers out	(38,770,861)	(122,917)	-	-	(14,306,716)	(53,200,494)
Total other financing sources (uses)	(34,571,851)	17,533,741	-	-	23,605,669	6,567,559
Net change in fund balances	(4,862,521)	2,308,926	3,996,891	262,562	15,659,976	17,365,834
Fund balances, beginning of year	79,787,481	13,329,913	38,578,570	-	107,979,361	239,675,325
Fund balances, end of year	$ 74,924,960	$ 15,638,839	$ 42,575,461	$ 262,562	$ 123,639,337	$ 257,041,159

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, 2024

Net change in fund balances—governmental funds	$ 17,365,834
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	55,381,220
Depreciation (excludes $21,422 reported in the internal service fund)	(24,893,065)
Loss on sale of capital assets	(7,250,290)
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, notes payable, leases, and SBITA's	24,093,514
Proceeds from bonds and notes payable	(19,730,000)
Additions to claims and judgements, pollution remediation, and arbitrage	(2,571,343)
Additions to and amortization of premium/discount of bond and notes payable	1,117,041
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	(203,432)
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.	5,411,671
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.	(10,472,989)
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.	6,817,426
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.	(145,000)
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.	(22,196,054)
Change in net position of governmental activities	$ 22,724,533

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, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024				2023
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	Actual	(Negative)	Actual
Revenues					
Local taxes					
Gross receipts	123,906,768	127,906,768	132,413,311	4,506,543	129,706,540
Property	14,523,222	14,523,222	15,353,170	829,948	14,371,555
Total local taxes	138,429,990	142,429,990	147,766,481	5,336,491	144,078,095
State-shared taxes	1,325,000	1,325,000	1,386,442	61,442	1,498,241
Charges for services	1,411,354	2,971,354	2,926,986	(44,368)	1,447,576
Fees and fines	86,100	86,100	126,447	40,347	170,540
Investment income	143,100	161,100	3,340,202	3,179,102	1,337,383
Franchise fees	4,041,951	4,041,951	4,007,901	(34,050)	4,352,874
Licenses and permits	2,603,210	2,603,210	3,108,546	505,336	3,121,170
Operating grants and contributions	-	-	-	-	20,825
Other	5,335,395	5,335,395	7,005,927	1,670,532	4,534,147
	14,946,110	16,524,110	21,902,451	5,378,341	16,482,756
Total revenues	153,376,100	158,954,100	169,668,932	10,714,832	160,560,851
Expenditures					
Current					
General government	38,585,082	37,410,995	31,364,478	6,046,517	24,696,257
Police	32,888,513	32,815,422	32,629,036	186,386	28,369,667
Fire	20,950,181	22,490,185	21,851,865	638,320	20,324,286
Community development	6,353,901	6,849,575	5,052,258	1,797,317	4,655,037
Quality of Life	8,642,518	9,719,459	8,868,377	851,082	7,829,814
Economic development	3,814,319	4,002,319	2,758,195	1,244,124	3,042,822
Public works	15,798,948	16,154,632	14,181,126	1,973,506	13,055,476
Parks and Recreation	17,467,064	17,550,583	16,994,835	555,748	14,665,324
Capital outlay	9,810,801	11,451,702	6,259,432	5,192,270	17,617,102
Total expenditures	154,311,327	158,444,872	139,959,602	18,485,270	134,255,785
Revenues over expenditures	(935,227)	509,228	29,709,330	29,200,102	26,305,066
Other Financing Sources (Uses)					
Issuance of debt	-	-	-	-	7,567,358
Sale of Capital assets	-	-	-	-	-
Transfers in	3,369,915	4,199,013	4,199,010	(3)	10,398,847
Transfers out	(34,427,475)	(40,208,981)	(38,770,861)	1,438,120	(26,762,047)
Total other financing sources (uses)	(31,057,560)	(36,009,968)	(34,571,851)	1,438,117	(8,795,842)
Net change in fund balance	(31,992,787)	(35,500,740)	(4,862,521)	30,638,219	17,509,224
Fund balance, beginning of year	79,787,481	79,787,481	79,787,481	17,509,224	62,278,257
Fund balance, end of year	$ 47,794,694	$ 44,286,741	$ 74,924,960	$ 48,147,443	$ 79,787,481

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, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024				2023
	Budgeted Amounts			Variance with Final Budget - Positive	
	Original	Final	Actual	(Negative)	Actual
Revenues					
Investment income (expense)	$ -	$ -	$ 6,947,347	$ 6,947,347	$ 4,977,714
Other	-	-	92,822	92,822	92,821
Total revenues	-	-	7,040,169	7,040,169	5,070,535
Expenditures					
Community Development	3,018,000	6,118,000	2,607,900	3,510,100	-
Capital outlay	-	1,538,000	435,378	1,102,622	-
Total expenditures	3,018,000	7,656,000	3,043,278	4,612,722	-
Revenues over expenditures	(3,018,000)	(7,656,000)	3,996,891	2,427,447	5,070,535
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	1,999,111
Transfers out	(870,618)	(817,513)	-	817,513	(2,310,494)
Total other financing sources (uses)	(870,618)	(817,513)	-	817,513	(311,383)
Net change in fund balance	(3,888,618)	(8,473,513)	3,996,891	3,244,960	4,759,152
Fund balance, beginning of year	38,578,570	38,578,570	38,578,570	-	33,819,418
Fund balance, end of year	$ 34,689,952	$ 30,105,057	$ 42,575,461	$ 3,244,960	$ 38,578,570

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
Special Revenue Grants Fund
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental				
Federal	14,620,645	18,904,290	7,183,179	(11,721,111)
State	5,898,089	15,055,632	10,546,488	(4,509,144)
Local	26,065	44,183	28,390	(15,793)
Other	247,000	198,181	196,650	(1,531)
Investment income (loss)	-	-	262,562	262,562
Total revenues	20,791,799	34,202,286	18,217,269	(15,985,017)
Expenditures				
Current				
General government	1,287,656	1,929,023	1,101,674	827,349
Police	2,700,413	4,781,512	4,373,298	408,214
Fire	879,220	1,042,869	339,221	703,648
Community development	10,338,930	11,696,448	4,449,657	7,246,791
Quality of Life	1,689,140	2,382,263	1,736,133	646,130
Economic development	2,999,391	6,277,073	2,416,524	3,860,549
Public works	365,000	348,895	297,257	51,638
Parks and Recreation	9,793	384,334	300,827	83,507
Capital outlay	522,255	5,359,868	2,940,116	2,419,752
Total expenditures	20,791,798	34,202,285	17,954,707	16,247,578
Revenues over expenditures	1	1	262,562	262,561
Net change in fund balance	1	1	262,562	262,561
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ 1	$ 1	$ 262,562	$ 262,561

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Net Position
Proprietary Funds
June 30, 2024

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Assets				
Current assets				
Pooled cash and investments	$ 10,460,937	$ 4,523,804	$ 10,985,517	$ 11,586,262
Accounts receivable, net	1,213,920	3,777,163	2,114,513	2,537,645
Current portion of leases receivable	-	-	-	-
Current portion of interest receivable	-	-	-	-
Due from other governments	-	-	6,685	-
Inventories	1,114,888	1,054,127	709,075	1,060,066
Total current assets	12,789,745	9,355,094	13,815,790	15,183,973
Non-current assets				
Restricted cash and investments	519,029	4,244,426	2,255,390	1,214,251
Notes receivable	-	373,594	1,221,230	-
Advance to other funds	-	-	1,332,170	-
Leases receivables	-	-	-	-
Capital assets:				
Land, water rights and constuction in progress	965,234	15,112,969	2,738,159	272,385
Right to use leased assets, net of amortization	46,309	698,483	49,366	249
Right to use subscription assets, net of amortization	46,847	46,847	46,847	46,847
Other capital assets, net of depreciation	39,559,472	126,153,608	102,440,153	5,458,176
Total capital assets	40,617,862	142,011,907	105,274,525	5,777,657
Total non-current assets	41,136,891	146,629,927	110,083,315	6,991,908
Total assets	53,926,636	155,985,021	123,899,105	22,175,881
Deferred outflows of resources				
Deferred charges from refundings	-	79,044	214,586	-
Deferred outflows related to pensions	1,809,047	1,907,837	1,911,257	1,696,570
Deferred outflows related to OPEB	435,144	372,715	338,335	317,554
Total deferred outflows of resources	2,244,191	2,359,596	2,464,178	2,014,124

(Continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Net Position
Proprietary Funds
June 30, 2024

	Enterprise Funds			
	Transit	Nonmajor Enterprise Funds	Totals	Internal Service Funds
Assets				
Current assets				
Pooled cash and investments	$ -	$ 5,000	$ 37,561,520	$ 12,663,186
Accounts receivable, net	256,929	11,459	9,911,629	1,258
Current portion of leases receivable	-	33,098	33,098	-
Current portion of interest receivable	-	8,292	8,292	-
Due from other governments	5,180,233	892,504	6,079,422	-
Inventories	-	-	3,938,156	542,218
Total current assets	5,437,162	950,353	57,532,117	13,206,662
Non-current assets				
Restricted cash and investments	-	-	8,233,096	-
Notes receivable	-	-	1,594,824	-
Advance to other funds	-	-	1,332,170	-
Leases receivables	-	646,786	646,786	-
Capital assets:			-	-
Land, water rights and constuction in progress	19,924,696	1,015,834	40,029,277	-
Right to use leased assets, net of amortization	17,036	-	811,443	-
Right to use subscription assets, net of amortization	-	-	187,388	-
Other capital assets, net of depreciation	7,778,285	18,746,115	300,135,809	24,720
Total capital assets	27,720,017	19,761,949	341,163,917	24,720
Total non-current assets	27,720,017	20,408,735	352,970,793	24,720
Total assets	33,157,179	21,359,088	410,502,910	13,231,382
Deferred outflows of resources				
Deferred charges from refundings	-	-	293,630	-
Deferred outflows related to pensions	1,916,416	145,823	9,386,950	630,207
Deferred outflows related to OPEB	262,125	-	1,725,873	135,394
Total deferred outflows of resources	2,178,541	145,823	11,406,453	765,601

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Net Position
Proprietary Funds
June 30, 2024

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Liabilities				
Current liabilities				
Accounts payable	$ 344,043	$ 593,498	$ 501,306	$ 94,098
Due to other funds	-	-	-	-
Accrued liabilities	319,175	528,630	385,957	325,939
Legal settlement payable - see note 21	-	-	-	-
Unearned revenue	2,574,594	-	-	-
Current portion of non-current liabilities	537,813	5,269,726	3,020,312	93,891
Current lease liability	867	64,565	24,840	-
Current subscription liability	19,750	19,750	19,750	19,750
Total current liabilities	3,796,242	6,476,169	3,952,165	533,678
Non-current liabilities				
Customer deposits	252,124	124,673	101,474	145,068
Revenue bonds payable	7,302,651	43,885,091	21,697,814	-
Notes payable	-	1,707,500	1,707,500	-
Lease liability	42,982	722,992	23,356	-
Subscription liability	22,522	22,522	22,522	22,522
Compensated absences	270,832	326,350	177,441	231,566
Estimated liability for insurance claims	-	-	-	-
Accrued landfill closure cost	-	-	-	576,000
Advance from other funds	-	1,332,170	-	-
Net pension liability	7,960,430	8,356,065	8,424,167	7,297,874
Net OPEB liability	1,225,986	1,050,102	953,236	894,682
Total non-current liabilities	17,077,527	57,527,465	33,107,510	9,167,712
Total liabilities	20,873,769	64,003,634	37,059,675	9,701,390
Deferred inflow of resources				
Deferred inflows related to pensions	281,720	296,119	297,989	259,978
Deferred inflows related to OPEB	1,625,787	1,392,546	1,264,091	1,186,442
Deferred inflows related to leases	-	-	-	-
Total deferred inflows of resources	1,907,507	1,688,665	1,562,080	1,446,420
Net position				
Net investment in capital assets	32,544,657	91,611,373	78,881,667	5,735,386
Restricted for customer deposits	252,124	124,673	101,474	145,068
Restricted for capital projects	-	1,353,168	116,051	-
Restricted for debt service	266,905	2,766,585	2,037,865	457,182
Restricted for landfill closure/post-closure	-	-	-	612,000
Unrestricted	325,865	(3,203,481)	6,604,471	6,092,559
Total net position	$ 33,389,551	$ 92,652,318	$ 87,741,528	$ 13,042,195

(Continued)

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Net Position
Proprietary Funds
June 30, 2024

	Enterprise Funds			
	Transit	Nonmajor Enterprise Funds	Totals	Internal Service Funds
Liabilities				
Current liabilities				
Accounts payable	$ 1,224,162	$ 650,507	$ 3,407,614	$ 600,643
Due to other funds	4,954,332	417,165	5,371,497	-
Accrued liabilities	240,942	21,449	1,822,092	87,213
Legal settlement payable - see note 21	-	-	-	20,000,000
Unearned revenue	-	-	2,574,594	-
Current portion of non-current liabilities	55,193	4,203	8,981,138	3,655,482
Current lease liability	17,476	-	107,748	-
Current subscription liability	-	-	79,000	-
Total current liabilities	6,492,105	1,093,324	22,343,683	24,343,338
Non-current liabilities				
Customer deposits	-	-	623,339	-
Revenue bonds payable	-	-	72,885,556	-
Notes payable	-	-	3,415,000	-
Lease liability	-	-	789,330	-
Subscription liability	-		90,088	-
Compensated absences	220,770	16,811	1,243,770	74,030
Estimated liability for insurance claims	-	-	-	10,207,241
Accrued landfill closure cost	-	-	576,000	-
Advance from other funds	-	-	1,332,170	-
Net pension liability	8,402,401	591,414	41,032,351	2,777,732
Net OPEB liability	738,518	-	4,862,524	381,465
Total non-current liabilities	9,361,689	608,225	126,850,128	13,440,468
Total liabilities	15,853,794	1,701,549	149,193,811	37,783,806
Deferred inflow of resources				
Deferred inflows related to pensions	297,671	21,442	1,454,919	98,256
Deferred inflows related to OPEB	979,353	-	6,448,219	505,864
Deferred inflows related to leases	-	684,794	684,794	-
Total deferred inflows of resources	1,277,024	706,236	8,587,932	604,120
Net position				
Net investment in capital assets	26,540,231	19,382,101	254,695,415	24,720
Restricted for customer deposits	-	-	623,339	-
Restricted for capital projects	-	-	1,469,219	-
Restricted for debt service	-	-	5,528,537	-
Restricted for landfill closure/post-closure	-	-	612,000	-
Unrestricted	(8,335,329)	(284,975)	1,199,110	(24,415,663)
Total net position	$ 18,204,902	$ 19,097,126	$ 264,127,620	$(24,390,943)

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, 2024

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Operating revenues				
Sales/charges	$ 22,462,190	$ 24,202,466	$ 18,028,041	$ 18,874,853
Provision for uncollectible accounts	(68,156)	(30,115)	(30,305)	(50,760)
Net sales/charges	22,394,034	24,172,351	17,997,736	18,824,093
Utility extension/service fee	482,069	142,645	15,780	-
Rentals	-	300	-	-
Other	1,060,286	617,526	550,466	565,762
Total operating revenues	23,936,389	24,932,822	18,563,982	19,389,855
Cost of gas, water, and services respectively	(9,692,772)	(130,005)	-	-
Gross Margin	14,243,617	24,802,817	18,563,982	19,389,855
Operating expenses				
Personnel services	2,778,089	3,919,198	3,224,130	2,868,903
Supplies	392,556	983,783	1,035,775	544,952
Utilities	48,707	1,797,822	653,930	37,717
Professional services	609,572	1,475,505	697,182	8,571,717
Motor pool charges	156,269	246,423	190,075	801,611
Motor fuel	83,980	164,546	94,743	601,969
Repairs and maintenance	990,804	1,991,339	820,724	237,183
Rent	8,762	47,061	23,686	27,417
Depreciation and amortization	2,773,931	5,128,215	5,618,455	1,342,049
Payment in lieu of taxes	551,691	730,584	596,262	400,526
Administrative charges from other funds	5,321,952	4,914,347	4,394,981	4,574,493
Customer service	-	-	-	-
Closure/post-closure costs	-	-	-	-
Claims and judgments (benefits)	150,481	78,786	105,091	160,391
Insurance	964,093	1,029,266	1,014,084	957,881
Pension expense				
Other post employment benefit expense (benefit)	(358,231)	(306,838)	(278,534)	(261,425)
Other	45,557	92,490	18,109	35,602
Total operating expenses	14,518,213	22,292,527	18,208,693	20,900,986
Operating income (loss)	(274,596)	2,510,290	355,289	(1,511,131)

(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, 2024

	Enterprise Funds			
	Transit	Nonmajor Enterprise Funds	Totals	Internal Service Funds
Operating revenues				
Sales/charges	$ 539,712	$ 55,781	$ 84,163,043	$ 7,709,138
Provision for uncollectible accounts	-	-	(179,336)	-
Net sales/charges	539,712	55,781	83,983,707	7,709,138
Utility extension/service fee	-	-	640,494	-
Rentals	-	130,901	131,201	264,942
Other	4,359	714	2,799,113	354,624
Total operating revenues	544,071	187,396	87,554,515	8,328,704
Cost of gas, water, and services respectively	-	-	(9,822,777)	(4,423,413)
Gross Margin	544,071	187,396	77,731,738	3,905,291
Operating expenses				
Personnel services	5,311,590	501,836	18,603,746	2,508,107
Supplies	148,120	147,585	3,252,771	242,475
Utilities	46,677	52,003	2,636,856	25,836
Professional services	568,250	2,268,948	14,191,174	3,219,226
Motor pool charges	757,809	28,564	2,180,751	13,295
Motor fuel	778,882	12,455	1,736,575	-
Repairs and maintenance	59,261	128,093	4,227,404	20,952
Rent	-	-	106,926	6,949
Depreciation and amortization	513,935	1,053,595	16,430,180	21,422
Payment in lieu of taxes	-	-	2,279,063	-
Administrative charges from other funds	790	217,338	19,423,901	-
Customer service	-	-	-	-
Closure/post-closure costs	-	-	-	24,236,666
Claims and judgments (benefits)	-	-	494,749	3,095,725
Insurance	1,031,086	93,823	5,090,233	181,317
Pension expense				
Other post employment benefit expense (benefit)	(215,794)	-	(1,420,822)	(139,634)
Other	34,771	9,312	235,841	42,863
Total operating expenses	9,035,377	4,513,552	89,469,348	33,475,199
Operating income (loss)	(8,491,306)	(4,326,156)	(11,737,610)	(29,569,908)

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, 2024

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Non-operating revenues (expenses)				
Gain (loss) on sale of capital assets	$ 30,900	$ (1,913)	$ 16,200	$ 265,352
Investment income (loss)	470,462	503,592	670,990	510,461
Grants - federal	-	-	-	-
Grants - state	-	-	134,034	-
Interest expense	(284,009)	(1,494,515)	(695,359)	(284)
Debt issuance costs	-	-	(48,919)	-
Other	-	-	-	36,000
Total non-operating revenues (expenses)	217,353	(992,836)	76,946	811,529
Income (loss) before capital contributions and transfers	(57,243)	1,517,454	432,235	(699,602)
Capital contributions	199,401	496,694	493,878	-
Transfers				
Transfers in	-	-	1,000,000	-
Transfers (out)	-	-	-	-
Change in net position	142,158	2,014,148	1,926,113	(699,602)
Net position, beginning of year, as originally stated	33,247,393	90,638,170	85,815,415	13,741,797
Restatement - change in accounting principle due to GASB 100	-	-	-	-
Net position, beginning of year, as restated	33,247,393	90,638,170	85,815,415	13,741,797
Net position, end of year	$ 33,389,551	$ 92,652,318	$ 87,741,528	$ 13,042,195

(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, 2024

	Enterprise Funds			
	Transit	Nonmajor Enterprise Funds	Totals	Internal Service Funds
Non-operating revenues (expenses)				
Gain (loss) on sale of capital assets	$ 9,064	$ 11,375	$ 330,978	$ 27,847
Investment income (loss)	-	(34,515)	2,120,990	556,415
Grants - federal	18,900,993	25,900	18,926,893	-
Grants - state	-	2,276,783	2,410,817	-
Interest expense	(93)	-	(2,474,260)	-
Debt issuance costs	-	-	(48,919)	-
Other	23,737	26,509	86,246	-
Total non-operating revenues (expenses)	18,933,701	2,306,052	21,352,745	584,262
Income (loss) before capital contributions and transfers	10,442,395	(2,020,104)	9,615,135	(28,985,646)
Capital contributions	-	-	1,189,973	-
Transfers				
Transfers in	4,660,622	904,178	6,564,800	7,190,000
Transfers (out)	(2)	-	(2)	(400,408)
Change in net position	15,103,015	(1,115,926)	17,369,906	(22,196,054)
Net position, beginning of year, as originally stated	-	23,314,939	246,757,714	(2,194,889)
Restatement - change in accounting principle due to GASB 100	3,101,887	(3,101,887)	-	-
Net position, beginning of year, as restated	3,101,887	20,213,052	246,757,714	(2,194,889)
Net position, end of year	$ 18,204,902	$ 19,097,126	$ 264,127,620	$ (24,390,943)

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, 2024

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Cash flows from operating activities				
Cash received from customers	$ 22,788,821	$ 24,389,641	$ 17,988,322	$ 18,989,061
Cash paid to suppliers	(13,106,222)	(9,123,643)	(5,324,139)	(12,717,109)
Cash paid to employees	(2,684,432)	(3,674,639)	(3,028,196)	(2,596,673)
Payments from (to) other funds	(5,321,952)	(4,914,347)	(4,394,981)	(4,574,493)
Claims paid	-	-	-	-
Other receipts	1,054,130	578,383	641,768	565,762
Net cash provided (used) by operating activities	2,730,345	7,255,395	5,882,774	(333,452)
Cash flows from non-capital financing activities				
Grants and contributions	-	-	-	-
Transfers in	-	-	1,000,000	-
Transfers out	-	-	-	-
Loans for development impact fees	-	(3,145)	(363,985)	-
Advance to/from other funds	(1,395,598)	(75,944)	75,944	1,395,598
Other	-	-	-	-
Net cash provided (used) by non-capital financing	(1,395,598)	(79,089)	711,959	1,395,598
Cash flows from capital and related financing activities				
Acquisition of capital assets	(1,387,697)	(4,397,215)	(3,390,790)	(792,550)
Cash proceeds from sale of capital assets	30,900	2,628	16,200	265,352
Grants	-	-	134,034	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Principal paid revenue bonds/leases/subscription/advances	(438,043)	(4,989,599)	(2,904,063)	(22,617)
Interest paid revenue bonds/leases/subscriptions/advances	(284,009)	(1,494,515)	(695,359)	(284)
Debt issuance costs	-	-	(48,919)	-
Net cash provided (used) by capital and related financing activities	(2,078,849)	(10,878,701)	(6,888,897)	(550,099)
Cash flows from investing activities				
Cash interest received (loss)	470,462	503,592	670,990	510,461
Net cash provided (used) by investing activities	470,462	503,592	670,990	510,461
Net increase (decrease) in pooled cash and investments	(273,640)	(3,198,803)	376,826	1,022,508
Cash and investments, beginning of year	11,253,606	11,967,033	12,864,081	11,778,005
Cash and investments, end of year	$ 10,979,966	$ 8,768,230	$ 13,240,907	$ 12,800,513
Cash and investments at June 30 consisted of:				
Current assets				
Cash and investments	$ 10,460,937	$ 4,523,804	$ 10,985,517	$ 11,586,262
Non-current assets				
Restricted cash and investments	519,029	4,244,426	2,255,390	1,214,251
Total cash and investments, June 30	$ 10,979,966	$ 8,768,230	$ 13,240,907	$ 12,800,513

(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, 2024

	Enterprise Funds			
	Transit	Nonmajor Enterprise Funds	Totals	Internal Service Funds
Cash flows from operating activities				
Cash received from customers	$ 699,784	$ 118,990	$ 84,974,619	$ 8,327,446
Cash paid to suppliers	(1,930,450)	(2,282,227)	(44,483,790)	(11,181,024)
Cash paid to employees	(4,968,196)	(447,729)	(17,399,865)	(2,482,537)
Payments from (to) other funds	996,242	(75,111)	(18,284,642)	-
Claims paid	-	-	-	(2,820,863)
Other receipts	-	714	2,840,757	-
Net cash provided (used) by operating activities	(5,202,620)	(2,685,363)	7,647,079	(8,156,978)
Cash flows from non-capital financing activities				
Grants and contributions	4,131,056	1,815,016	5,946,072	-
Transfers in	3,024,656	904,178	4,928,834	7,190,000
Transfers out	-	-	-	(400,408)
Loans for development impact fees	-	-	(367,130)	-
Advance to/from other funds	-	-	-	-
Other	23,737	26,509	50,246	
Net cash provided (used) by non-capital financing	7,179,449	2,745,703	10,558,022	6,789,592
Cash flows from capital and related financing activities				
Acquisition of capital assets	(16,591,763)	(537,895)	(27,097,910)	-
Cash proceeds from sale of capital assets	9,064	11,375	335,519	27,847
Grants	12,993,236	500,695	13,627,965	-
Transfers in	1,635,966	-	1,635,966	-
Transfers out	(2)	-	(2)	-
Principal paid revenue bonds/leases/subscription/advances	(23,237)	-	(8,377,559)	-
Interest paid revenue bonds/leases/subscriptions/advances	(93)	-	(2,474,260)	-
Debt issuance costs	-	-	(48,919)	-
Net cash provided (used) by capital and related financing activities	(1,976,829)	(25,825)	(22,399,200)	27,847
Cash flows from investing activities				
Cash interest received (loss)	-	(34,515)	2,120,990	556,415
Net cash provided (used) by investing activities	-	(34,515)	2,120,990	556,415
Net increase (decrease) in pooled cash and investments	-	-	(2,073,109)	(783,124)
Cash and investments, beginning of year	-	-	47,862,725	13,446,310
Cash and investments, end of year	$ -	$ -	$ 45,789,616	$ 12,663,186
Cash and investments at June 30 consisted of:				
Current assets				
Cash and investments	$ -	$ 5,000	37,561,520	$ 12,663,186
Non-current assets				
Restricted cash and investments	-	-	8,233,096	-
Total cash and investments, June 30	$ -	$ 5,000	$ 45,794,616	$ 12,663,186

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, 2024

	Enterprise Funds			
	Gas	Water	Waste Water	Solid Waste
Reconciliation of operating income to net cash provided (used) by operating activities				
Operating income (loss)	$ (274,596)	$ 2,510,290	$ 355,289	$ (1,511,131)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	2,773,931	5,128,215	5,618,455	1,342,049
Noncash pension expense	964,093	1,029,266	1,014,084	957,881
Noncash OPEB expense (benefit)	(358,231)	(306,838)	(278,534)	(261,425)
Noncash claims and judgements expense	-	-	-	-
Provisions for uncollectible accounts	(68,156)	(30,115)	(30,305)	(50,760)
Change in assets and liabilities:				
Accounts receivable	626,991	23,757	(71,774)	99,761
Current portion of leases receivable	-	-	-	-
Current portion of leases interest receivable	-	-	-	-
Inventories	642,841	(106,511)	(48,484)	(90,477)
Due to/from other funds	-	-	-	-
Due from other governmental agencies	-	-	78,286	-
Accounts payable	(281,894)	(564,786)	(250,410)	(415,726)
Estimated liability for insurance claims	-	-	-	-
Wages payable and accrued liabilities	38,710	29,820	35,055	71,224
Compensated absences	(19,068)	41,002	(40,083)	9,088
Deferred gain of revenue	(816,891)	-	-	-
Net pension liability, net of noncash expense	184,554	197,030	194,123	183,364
OPEB liability, net of noncash expense	(173,242)	(148,388)	(134,700)	(126,425)
Leases receivables	-	-	-	-
Deferred outflows - NPL and OPEB	(477,580)	(524,242)	(539,882)	(529,360)
Deferred inflows - NPL and OPEB	(65,579)	(43,578)	(34,621)	(32,117)
Deferred inflows - related to leases	-	-	-	-
Customer deposits	34,462	20,473	16,275	20,602
Total adjustments	3,004,941	4,745,105	5,527,485	1,177,679
Net cash provided (used) by operating activities	$ 2,730,345	$ 7,255,395	$ 5,882,774	$ (333,452)
Non-cash investing/financing activities				
Accrued claims and judgements payable	$ -	$ -	$ -	$ -
Capital contributions of capital assets	199,401	496,694	493,878	-
Reduction of landfill closure/post-closure liability	-	-	-	36,000
Right to use lease assets	46,343	-	-	-
Lease liability	(46,343)	-	-	-
Right to use subscription assets	14,223	14,223	14,223	14,223
Subscription liability	(14,223)	(14,223)	(14,223)	(14,223)
Loss on disposition of assets	-	(4,541)	-	-
Restatement of net position due to GASB 100	-	-	-	-
Total non-cash investing/financing activities	$ 199,401	$ 492,153	$ 493,878	$ 36,000

(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, 2024

	Enterprise Funds			
	Transit	Nonmajor Enterprise Funds	Totals	Internal Service Funds
Reconciliation of operating income to net cash provided (used) by operating activities				
Operating income (loss)	$ (8,491,306)	$ (4,326,156)	$ (11,737,610)	$ (29,569,908)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	513,935	1,053,595	16,430,180	21,422
Noncash pension expense	1,031,086	93,823	5,090,233	181,317
Noncash OPEB expense (benefit)	(215,794)	-	(1,420,822)	(139,634)
Noncash claims and judgements expense	-	-	-	20,000,000
Provisions for uncollectible accounts	-	-	(179,336)	-
Change in assets and liabilities:				
Accounts receivable	156,759	(49,995)	785,499	(1,258)
Current portion of leases receivable	-	(10,888)	(10,888)	-
Current portion of leases interest receivable	-	(6,809)	(6,809)	-
Inventories	-	-	397,369	100,138
Due to/from other funds	2,533,723	183,246	2,716,969	-
Due from other governmental agencies	-	-	78,286	-
Accounts payable	(259,125)	396,168	(1,375,773)	(148,745)
Estimated liability for insurance claims	-	-	-	1,415,803
Wages payable and accrued liabilities	40,431	3,740	218,980	5,879
Compensated absences	14,186	(508)	4,617	10,563
Deferred gain of revenue	-	-	(816,891)	-
Net pension liability, net of noncash expense	197,379	17,960	974,410	214,647
OPEB liability, net of noncash expense	(104,359)	-	(687,114)	(44,412)
Leases receivables	-	(870,161)	(870,161)	-
Deferred outflows - NPL and OPEB	(607,902)	(66,715)	(2,745,681)	(165,825)
Deferred inflows - NPL and OPEB	(11,633)	5,807	(181,721)	(36,965)
Deferred inflows - related to leases	-	891,530	891,530	-
Customer deposits	-	-	91,812	-
Total adjustments	3,288,686	1,640,793	19,384,689	21,412,930
Net cash provided (used) by operating activities	$ (5,202,620)	$ (2,685,363)	$ 7,647,079	$ (8,156,978)
Non-cash investing/financing activities				
Accrued claims and judgements payable	$ -	$ -	$ -	$ 20,000,000
Capital contributions of capital assets	-	-	1,189,973	-
Reduction of landfill closure/post-closure liability	-	-	36,000	-
Right to use lease assets	-	-	46,343	-
Lease liability	-	-	(46,343)	-
Right to use subscription assets	-	-	56,892	-
Subscription liability	-	-	(56,892)	-
Loss on disposition of assets	-	-	(4,541)	-
Restatement of net position due to GASB 100	3,101,887	(3,101,887)	-	-
Total non-cash investing/financing activities	$ 3,101,887	$ (3,101,887)	$ 1,221,432	$ 20,000,000

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024

		Custodial Funds
Assets		
Pooled cash and investments	$	5,597,009
Accounts receivable		5,284
Receivable from other government agencies		1,431,143
Capital assets, net		3,565,992
Total assets		10,599,428
Deferred Outflows of Resources		
Deferred outflows of resources-pension		1,741,745
Deferred outflows of resources-OPEB		322,064
Total deferred outflows of resources		2,063,809
Total assets and deferred outflows of resources		12,663,237
Liabilities		
Accounts and contracts payable		1,379,139
Due to other funds		848,920
Accrued wages payable		871,551
Net pension liability		5,882,503
Net OPEB liability		907,393
Revenue collected in advance		142,645
Total liabilities		10,032,151
Deferred Inflows of Resources		
Deferred inflows of resources-pension		154,104
Deferred inflows of resources-OPEB		1,203,299
Total deferred inflows of resources		1,357,403
Net Position		
Restricted for		
Individuals, organizations, other governments		1,273,683
Total net position		1,273,683
Total liabilities, deferred inflows of resources, and net position	$	12,663,237

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, 2024

	Custodial Funds
Additions	
Fees and fines	$ 389,298
Investment income (loss)	420,714
Licenses and permits	
Federal	1,343,849
State	109,368
Local	209,839
Sale of capital assets	410
Transfers in	68,736
Other	9,993,176
Total additions	12,535,390
Deductions	
General government	11,378,458
Police	1,900
Community Development	313,610
Quality of Life	56,363
Parks and Rec	3,398
Capital	-
Transfers out	-
Total deductions	11,753,729
Change in net position	781,661
Net position- beginning of year	492,022
Total net position (deficit)	$ 1,273,683

The accompanying notes are an integral part of these financial statements.

City of Las Cruces

Notes to Financial Statements
June 30, 2024

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. City councilors are elected by the voters in their respective districts and must reside in the districts they represent for 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 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, "available" means that the City has collected the revenues in the current period or expects to collect them soon enough after the end of the period to use them to pay liabilities of the current period, not exceeding 60 days. 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

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.

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 Transit Fund accounts for the activities of the City's Transit department, which provides public transportation services as a cost effective and environmentally sustainable alternative to private vehicle use to residents of the City.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

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 are 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, and Metropolitan Planning Organization (MPO).

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 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

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 position 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 position. 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 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 Position–Proprietary 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

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 position 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.

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 of 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

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 & 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 consists 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.

Net Pension Liability

For purposes of measuring the net position liability, deferred outflows of resources and deferred inflows of resources related to net pension liability 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

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.

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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

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 maintains 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. This policy establishes a minimum amount to be held in the General Fund's fund balance at 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 a 1/12 reserve to 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, 2024, the General Fund's budgeted expenditures were $158,444,872. Accordingly, the required reserve was $26,407,479.

When multiple categories of fund balance are available for expenditure (for example, a construction project 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.

City of Las Cruces

Notes to Financial Statements
June 30, 2024

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 Govt. Funds	Total
Non-Spendable:			
Inventories	$ 1,770,367	$ -	$ 1,770,367
Restricted:			
General Government	260,000	262,562	522,562
Economic Development	3,545,893	11,794,436	15,340,329
Public Safety			
Police	-	1,704,813	1,704,813
Fire	285,000	316,439	601,439
Municipal Court	-	478,970	478,970
Housing & Community Development			
Affordable Housing Trust	-	8,015,031	8,015,031
Housing & Community	-	62,520	62,520
Park & Recreation	877,306	10,928,388	11,805,694
Public Works			
Streets	-	17,792,931	17,792,931
Flood Control	-	9,643,271	9,643,271
Facilities Maintenance	7,000	37,793,560	37,800,560
Downtown	-	16,198,125	16,198,125
Griggs & Walnut	-	7,274,761	7,274,761
Quality of Life	939,051	350,606	1,289,657
Debt Service	-	16,336,080	16,336,080
Health Related Programs	-	42,575,461	42,575,461
Committed:			
Health-related programs	-	588,245	588,245
Debt Service	14,085,338	-	14,085,338
Police	3,156,501	-	3,156,501
Public Works	4,500,000	-	4,500,000
Transportation	2,888,054	-	2,888,054
Quality of Life	2,458,006	-	2,458,006
Economic Development	1,013,000	-	1,013,000
Assigned to:			
Economic Development	1,683,282	-	1,683,282
Vehicle Acquisition Fund			
Vehicle Replacement Reserve	1,594,002	-	1,594,002
Unassigned	35,862,160	-	35,862,160
Total Fund Balance	**$ 74,924,960**	**$ 182,116,199**	**$257,041,159**

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - BASIS OF PRESENTATION, BASIS OF ACCOUNTING (Continued)

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.

Adoption of New Accounting Pronouncements

GASB has issued the following statements that have been implemented by the City for the year ended June 30, 2024:

- Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*

New Accounting Pronouncements

The following accounting pronouncements have been recently issued, but not yet adopted by the City. Management anticipates that, upon adoption, none of these statements will have a significant impact on the City's financial position or results of operations. Pronouncements that are not applicable to the City, have been omitted.

- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

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	$ 66,433,435
Business-type activities	37,561,520
Total primary government	103,994,955
South Central Solid Waste Authority	9,364,717
Restricted cash and investments	
Government activities	195,490,974
Business-type activities	8,233,096
Total primary government	203,724,070
Fiduciary Activities (less $323,308) amount due to the fiscal agent)	5,273,701
South Central Solid Waste Authority	2,768,962
Total cash and investments	$ 325,126,405

Total cash and investments at fair value are as follows:

	Pooled Cash & Investments	Other Cash & Investments	Total
Carrying amount of bank deposits	$ 7,586,787	$ 7,433,838	$ 15,020,625
Investments	194,195,746	84,635,144	278,830,890
Cash on hand	-	17,125	17,125
Cash with fiscal agent	-	29,829,000	29,829,000
Accrued interest - Pooled Investments	1,428,765	-	1,428,765
Total Cash and Investments	$ 203,211,298	$ 121,915,107	$ 325,126,405

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, 2024, the City's deposits, totaling $17,686,377 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.

NOTE 3: CASH AND INVESTMENTS (Continued)

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.

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 3: CASH AND INVESTMENTS (Continued)

As of June 30, 2024, the City had the following investments:

Investment Type	Fair Value	Avg Maturity Yrs
Pooled Investments		
First American Treasury Obligations	$ 13,892,467	N/A
U.S. agency coupon and discount bonds	104,952,961	1.08
Municipal bonds	12,155,638	0.85
U.S. treasury bills and notes	61,710,030	0.65
Negotiable CDs	1,484,650	0.84
Total Pooled Cash Investments	194,195,746	
Affordable Hosuing Trust Fund		
U.S. treasury bills and notes	3,915,480	0.96
Total Affordable Housing Trust Fund	3,915,480	
American Rescue Plan Act		
U.S. agency coupon and discount bonds	2,001,240	0.27
U.S. treasury bills and notes	6,947,900	0.81
Total American Rescue Plan Act	8,949,140	
Teshor Facility Fund		
U.S. treasury bills and notes	487,950	0.06
External investment equity pools	38,941,840	N/A
Total Telsor Facility Fund	39,429,790	
National Opioid Settlement Fund		
U.S. agency coupon and discount bonds	1,760,084	0.05
U.S. treasury bills and notes	498,275	0.06
Negotiable CDs	750,000	0.10
Total National Opioid Settlement Fund	3,008,359	
Griggs and Walnut Plume Fund		
U.S. treasury bills and notes	3,415,650	0.71
Total Griggs and Walnut Plume	3,415,650	
Capital Projects		
U.S. agency coupon and discount bonds	9,450,390	0.14
U.S. treasury bills and notes	5,308,710	0.40
Municipal bonds	7,696,480	0.64
Total Capital Projects	22,455,580	
TIDD		
U.S. agency coupon and discount bonds	1,997,295	0.12
U.S. treasury bills and notes	1,463,850	0.30
Total TIDD	3,461,145	
Total Investments	$ 278,830,890	

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, 2024, 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, 2024, all 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, 2024, 13% of the City's investment pool portfolio was in Federal Farm Credit Bank (FFCB), 38% was in Federal Home Loan Bank (FHLB), 3% in Federal Home Loan Mortgage Corporation (FHLMC), 4% was in Fannie Mae (FNMA), 7% was in Municipal Bonds, 34% was in U.S. Treasury Notes, and 1% was in Certificates of Deposits.

The Affordable Housing Trust Fund portfolio invested 100% in U.S. Treasury Notes; the America Recovery Plan Act Fund portfolio, 27% was in Federal Home Loan Bank (FHLB), and 81% was in U.S. Treasury Notes. Of the Telshor Fund portfolio, 71% was in U.S Treasury Notes. Of the National Opioid Settlement Fund, 5% was in Federal Home Loan Mortgage Corporation (FHLMC), and 6% was in U.S. Treasury Notes, and 10% was in Certificates of Deposits. Of Griggs and Walnut Plume Fund portfolio, 71% was in U.S. Treasury Notes. Of the TIDD Fund portfolio, 12% was in Federal Home Loan Bank (FHLB) and 30% was in U.S. Treasury Notes. Of the Capital Projects portfolio, 14% was in Federal Home Loan Bank (FHLB), and 40% was in U.S. Treasury Notes, and 64% was in Municipal Bonds.

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.

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 3: CASH AND INVESTMENTS (Continued)

The City has the following recurring fair value measurements as of June 30, 2024:

Investment Type	Level 1	Level 2
New Mexico State Investment Councils Pool	$ 28,798,685	$ 10,143,155
First American Treasury Obligations	-	13,892,467
U.S. Agencies Coupon Bonds	-	120,161,970
U.S. Treasuries Securities	-	83,747,845
Municipal bonds	-	19,852,118
Negotiable CDs	-	2,234,650
Total Pooled Investments	$ 28,798,685	$ 250,032,205

New Mexico State Investment Council Pools of $28.8 million are valued using quoted market prices (level 1 inputs).

The U.S. Agency bonds, Treasury obligations market fund, U.S. Treasury securities, negotiable certificates of deposits, Municipal bonds and $10.1 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, 2024, are shown below:

	Reported Amount	Weighted Average Fair Value	Maturity
State Investment Council Large Cap Active Equity Pool	$ 14,619,234	$ 14,619,234	N/A
State Investment Council Large Cap Index Equity Pool	10,143,155	10,143,155	N/A
State Investment Council Non-U.S. Developed Equity Pool	4,334,252	4,334,252	N/A
State Investment Council Mid/Small Cap Equity Pool	9,845,200	9,845,200	N/A
	$ 38,941,841	$ 38,941,841	

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 4: CAPITAL ASSETS

Primary Government

Governmental Activities

Capital asset activity for the city for the year ended June 30, 2024 was as follows:

	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Governmental activities						
Capital assets not being depreciated/amortized						
Land and land rights	$ 31,904,352	$ 2,255,955	$ -	$ -	$ -	$ 34,160,307
Land improvements	19,125,120	-	-	-	-	19,125,120
Construction-in-progress	48,308,251	21,204,290	(308,037)	(33,939,653)	-	35,264,851
Total capital assets not being depreciated/amortized	99,337,723	23,460,245	(308,037)	(33,939,653)	-	88,550,278
Other capital assets						
Buildings and building improvements	207,137,832	4,368,513	-	11,764,367	-	223,270,712
Airport runways/infrastructure	600,480	-	-	-	-	600,480
Infrastructure	4,051,331	2,822,758	-	-	-	6,874,089
Park improvements	30,613,358	2,152,458	-	15,089,718	-	47,855,534
Land improvement remediation	2,763,024	-	-	4,790,552	-	7,553,576
Machinery and equipment	68,916,071	7,538,541	(636,857)	(285,529)	-	75,532,226
Roads network	418,389,087	12,004,726	(1,009,700)	1,602,097	-	430,986,210
Flood control network	50,134,963	2,066,130	(1,422)	692,919	-	52,892,590
Right to use lease assets	17,004,952	26,849	(6,971,356)	-	-	10,060,445
Right to use subscription assets	717,729	919,578	-	-	-	1,637,307
Total other capital assets at cost	800,328,827	31,899,553	(8,619,335)	33,654,124	-	857,263,169
Less accumulated depreciation/amortization						
Buildings and building improvements	(73,622,711)	(7,405,924)	-	-	-	(81,028,635)
Airport runways/infrastructure	(25,640)	(25,797)	-	-	-	(51,437)
Infrastructure	-	(879,554)	-	-	-	(879,554)
Park improvements	(10,634,574)	(1,433,398)	-	-	-	(12,067,972)
Land improvement remediation	(1,899,611)	546,185	-	-	-	(1,353,426)
Machinery and equipment	(56,069,948)	(5,406,963)	637,509	285,529	-	(60,553,873)
Roads network	(233,139,557)	(10,214,120)	1,009,700	-	-	(242,343,977)
Flood control network	(19,155,004)	(1,470,919)	1,422	-	-	(20,624,501)
Right to use lease assets	(3,742,979)	2,239,756	28,451	-	-	(1,474,772)
Right to use subscription assets	(108,251)	(842,331)	-	-	-	(950,582)
Total accumulated depreciation/amortization	(398,398,275)	(24,893,065)	1,677,082	285,529	-	(421,328,729)
Total other capital assets, net	401,930,552	7,006,488	(6,942,253)	33,939,653	-	435,934,440
Governmental activities capital assets, net	$ 501,268,275	$ 30,466,733	$ (7,250,290)	$ -	$ -	$ 524,484,718

Less:	
Outstanding principal on capital-related debt (excluding unspent proceeds)	$ 78,284,825
Outstanding principal on refundings of capital-related debt	23,705,000
Outstanding principal of other capital-related liabilities	5,260,382
Unamortized premium on capital-related debt	11,251,053
Unamortized balance of capital-related deferred inflows of resources	-
Plus:	
Unamortized discounts on capital-related debt	-
Unamortized balance of capital-related deferred outflows	-
Net investment in capital assets	**$ 405,983,458**

NOTE 4: CAPITAL ASSETS (Continued)

Depreciation and amortization expense was charged to governmental departments and internal service funds as follows:

Governmental Activities		
Police	$	2,436,469
Fire		2,074,328
Quality of Life		1,286,608
Public Works		13,963,755
Information Technology (General Government)		2,088,648
Transportation		124,376
Parks and Recreation		30,562
Economic Development		1,816,096
Community Development		38,292
Internal Service Funds		21,422
Right to use lease assets (all departments)		604,210
Right to use subscription assets (all departments)		408,299
Total depreciation/amortization expense	$	24,893,065

Land and land rights increased by $2.3 million due to the purchase of two parcels of land for the construction of parks and two parcels of land for the future development and expansion of the Mesilla Valley Community of Hope campus.

Construction-in-progress (CIP) had a net decrease of $13 million. CIP additions in the amount of $21.2 million were due to ongoing and new construction projects, including a new Transit Maintenance Facility, the East Mesa Recreation Complex, Veteran's Park parking lot, Fire Station No. 9, expansions to the Munson and Sage Café Senior Centers, Bellamah Drive and Midway Avenue reconstruction, and skate parks. Retirements of CIP in the amount of $308 thousand were the result of a cancelled downtown parking garage project. Decreases in CIP as transfers of $33.9 million were due to the completion of various projects, including new park/trail improvements, a new animal shelter, the completion of a landfill remediation project, the East Mesa Recreation Complex Road, and Sonoma Springs Avenue extension.

Buildings and building improvements increased by $16.1 million. Additions of $4.4 million were due to construction and improvements of the Las Cruces Convention Center, Juvenile Citation Program building, the new Mesilla Valley Community of Hope food pantry, and improvements to the Mesilla Valley Community of Hope dental facility. Transfers in the amount of $11.8 million were due to the completion of the new animal shelter.

General City infrastructure increased by $2.8 million due to the "A" Mountain radio upgrade, the Armijo Lateral, and the installation of electric vehicle charging stations.

NOTE 4: CAPITAL ASSETS (Continued)

Park improvements increased by $17.2 million. Additions of $2.2 million were due to park improvements that included Apodaca Park, High Noon Soccer Field renovations, Metro Park Village Phase 4 park, Veteran's Memorial Park, Safe Haven Center Playground, and various smart irrigation projects. $15.1 million was due to the completion of construction-in-progress projects that included Unidad Park improvements, trail improvements, and various other park improvements.

Land improvement remediation increased by $4.8 million due to the completion of the cleanup of a pre-1965 landfill site, as required by the New Mexico Environment Department.

Machinery and equipment had a net increase of $6.6 million. The city spent $7.5 million for equipment and vehicle purchases for Las Cruces Police and Fire Departments, Public Works, Parks & Recreation, Quality of Life, Facilities, and other city departments. Decrease in machinery and equipment of $643 thousand were due to the retirement of items sent to auction or used for trade-ins. A decrease in transfers of $286 thousand was due to the donation of a vehicle from the Las Cruces Fire Department to the Mesilla Valley Regional Dispatch Authority and transfers from other departments.

Road network had a net increase of $12.6 million. $12 million in additions were due to contributions from developers, annual surfacing and pavement replacement projects, North Sonoma Ranch & Northrise Drive traffic signals, bike/pedestrian infrastructure improvements, Paz Baseball Field parking lot replacement, and traffic system modernization. Retirements in the amount of $1 million were due to infrastructure dispositions. Transfers of $1.6 million were due to the completion of construction-in-progress projects including the East Mesa Recreation Complex Road and Sonoma Springs Avenue extension.

Flood control network had a net increase of $2.8 million. Additions of $2.1 million were due to annual road/drainage surfacing and replacement projects and the University Avenue overlay project. Retirements of $1.4 thousand were due to infrastructure dispositions. Transfers of $693 thousand were due to the completion of construction-in-progress projects including the East Mesa Recreation Complex Road and the Sonoma Springs Avenue extension project.

Right to use lease assets had a net decrease of $7.0 million. Additions of $27 thousand were for land leases with the New Mexico Land Office. Retirements in the amount of $7 million were related to building leases.

Right to use subscription assets increased by $920 thousand due to the additions of software for GPS tracking and debt management software.

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 4: CAPITAL ASSETS (Continued)

Business Type Activities

Capital asset activity for business type activities (BTA) for the year ended June 30, 2024 was as follows:

Business Type Activities

	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Business type activities						
Capital assets not being depreciated/amortized						
Land and water rights	$ 15,443,479	$ -	$ -	$ -	$ -	$ 15,443,479
Construction-in-progress	11,830,857	16,972,246	-	(4,217,304)	-	24,585,799
Total capital assets not being depreciated/amortized	27,274,336	16,972,246	-	(4,217,304)	-	40,029,278
Other capital assets						
Buildings and building improvements	14,794,700	371,622	-	776,462	-	15,942,784
Airport runways/infrastructure	34,905,261	31,471	-	-	-	34,936,732
Transit infrastructure	-	12,115	-	-	-	12,115
Land improvements	338,691	-	-	-	-	338,691
Distribution and collection system	150,766,077	1,618,627	(721)	171,860	-	152,555,843
Utilities transmission	306,096,109	2,492,188	(52,219)	3,268,982	-	311,805,060
Machinery and equipment	41,566,899	6,711,433	(1,488,007)	(15,903)	-	46,774,422
Right to use lease assets	1,198,371	270,511	(70,774)	-	-	1,398,108
Right to use subscription assets	-	415,420	-	-	-	415,420
Total other capital assets at historic cost	549,666,108	11,923,387	(1,611,721)	4,201,401	-	564,179,175
Less accumulated depreciation/amortization						
Buildings and building improvements	(7,275,250)	(365,610)	-	-	-	(7,640,860)
Airport runways/infrastructure	(16,681,267)	(969,322)	-	-	-	(17,650,589)
Transit infrastructure	-	(135)	-	-	-	(135)
Land improvements	(276,919)	(5,375)	-	-	-	(282,294)
Distribution and collection system	(76,747,695)	(3,336,572)	721	-	-	(80,083,546)
Utilities transmission	(116,336,765)	(8,106,442)	52,219	-	-	(124,390,988)
Machinery and equipment	(30,378,900)	(3,297,696)	1,479,266	15,903	-	(32,181,427)
Right to use lease assets	(552,745)	(120,997)	87,077	-	-	(586,665)
Right to use subscription assets	-	(228,031)	-	-	-	(228,031)
Total accumulated depreciation/amortization	(248,249,541)	(16,430,180)	1,619,283	15,903	-	(263,044,535)
Total other capital assets, net	301,416,567	(4,506,793)	7,562	4,217,304	-	301,134,640
Business type activities capital assets, net	$ 328,690,903	$ 12,465,453	$ 7,562	$ -	$ -	$ 341,163,918

Less:	
Outstanding principal on capital-related debt (excluding unspent proceeds)	$ 64,546,944
Outstanding principal on refundings of capital-related debt	12,580,000
Outstanding principal of other capital-related liabilities	2,230,438
Unamortized premium on capital-related debt	7,404,751
Unamortized balance of capital-related deferred inflows of resources	-
Plus:	
Unamortized discounts on capital-related debt	-
Unamortized balance of capital-related deferred outflows	293,630
Net investment in capital assets	**$ 254,695,415**

NOTE 4: CAPITAL ASSETS (Continued)

Depreciation and amortization expense was charged to business type activity funds as follows:

	Business Type Activities	
Gas	$	2,773,931
Water		5,128,215
Wastewater		5,618,455
Solid Waste		1,342,049
Transit		513,935
Airport		1,053,595
Total depreciation/amortization expense	$	16,430,180

Prepaid assets increased by $236 thousand for Airport vehicles and equipment that were received in the following fiscal year.

Construction-in-progress (CIP) had a net increase of $12.8 million. Additions of $17 million were due to the construction of a new Transit Maintenance Facility, Bellamah Drive utilities reconstruction, North Main Street utilities extension, University Avenue waterline project, Brittany Estates sewer extension, and a wastewater facility ultraviolet disinfection system. Decreases for transfers in the amount of $4.2 million were due to the completion of various projects including fiber optic installation, SCADA upgrades, gas valve replacement, booster station electrical upgrades, and water utility extensions for North Main Street and University Avenue.

Buildings and building improvements increased by $1.1 million. Additions of $372 thousand were due to a Joint Utilities parking lot rehabilitation project and Solid Waste building improvements. Transfers in the amount of $776 thousand were due to the completion of a fiber optic installation project.

Airport runways/infrastructure increased by $31 thousand due to electrical improvements to the airport fuel farm.

Transit infrastructure increased by $12 thousand due to the acquisition of additional bus shelters.

Utilities distribution and collection had a net increase of $1.8 million. Additions of $1.6 million were due to various gas, water, and wastewater utilities projects, and capital contributions from developers. $721 in retirements were due to utilities infrastructure dispositions. $172 thousand in transfers were from the completion of construction-in-progress projects for utilities.

Utilities transmission had a net increase of $5.7 million. Additions of $2.5 million were due to various gas, water, and wastewater utilities projects, and capital contributions from developers. $52 thousand in retirements were due to utilities infrastructure dispositions. Transfers in the amount of $3.3 million were due to the completion of construction-in-progress projects for utilities.

NOTE 4: CAPITAL ASSETS (Continued)

Machinery and equipment had a net increase of $5 million. Additions of $6.5 million were due to the purchase of vehicles and equipment. Retirements of $1.5 million were due to items sent to auction or used for trade-ins. A $16 thousand decrease in transfers was due to the internal sale of assets to governmental departments.

Right to use lease assets had a net increase of $200 thousand. Additions of $271 thousand were due to land leases. Retirements of $71 thousand were due to a building lease.

Right to use subscription assets had a net increase of $415 thousand due to additions of water sampling/monitoring software and GPS tracking software.

The calculation for the net investment in capital assets is as follows:

	Governmental Activity	Business Type Activity	Primary Government Total	Component Unit - South Central Solid Waste Authority
All capital assets of the reporting unit (both tangible and intangible)	$ 945,813,447	$ 604,208,453	$ 1,550,021,900	$ 53,269,406
Less: Accumulated depreciation/amortization on those assets	421,328,729	263,044,535	684,373,264	28,906,307
Net carrying value of capital assets	524,484,718	341,163,918	865,648,636	24,363,099
Less:				
● Outstanding principal of capital debt and other capital borrowings of the reporting unit (only that pertaining to the reporting unit's own capital assets), limited to the portion of the debt of which proceeds were expended for capital purposes and excluding unspent proceeds ("capital-related debt")	78,284,825	64,546,944	142,831,769	14,870,093
● Outstanding principal balance of debt and other borrowing used to refund capital-related debt, including *refundings of* refundings of capital-related debt, etc. ("capital refunding debt")	23,705,000	12,580,000	36,285,000	-
● Outstanding principal balance of any other capital-related liabilities as of fiscal year end, such as accounts payable and retainage payable for for capital purposes	5,260,382	2,230,438	7,490,820	257,804
● Unamortized balance of original issue premiums on outstanding capital-related debt, including outstanding capital refunding debt	11,251,053	7,404,751	18,655,804	-
● Unamortized balance of capital-related deferred inflows of resources, such as from "gains" on a refunding of capital-related debt and capital refunding debt, or those arising from the acquisition of a capital asset through a conduit debt associated arrangement or through a service concession arrangement or other public-private or public-public partnership	-	-	-	-
Plus:				
● Unamortized balance of original issue discounts on outstanding capital debt	-	-	-	-
● Unamortized balance of capital-related deferred outflows of resources, such as from "losses" on refunding of outstanding capital debt	-	293,630	293,630	-
Equals: Net investment in capital assets of the reporting unit	**$ 405,983,458**	**$ 254,695,415**	**$ 660,678,873**	**$ 9,235,202**

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 4: CAPITAL ASSETS (Continued)

A breakdown of the net investment in capital assets for business type activities is as follows:

	Gas	Water	Wastewater	Solid Waste
All capital assets of the reporting unit (both tangible and intangible)	$ 101,331,295	$ 216,951,127	$ 193,502,288	$ 17,308,532
Less: Accumulated depreciation/amortization on those assets	60,713,433	74,939,220	88,227,763	11,530,875
Net carrying value of capital assets	40,617,862	142,011,907	105,274,525	5,777,657
Less:				
● Outstanding principal of capital debt and other capital borrowings of the reporting unit (only that pertaining to the reporting unit's own capital assets), limited to the portion of the debt of which proceeds were expended for capital purposes and excluding unspent proceeds ("capital-related debt")	7,557,055	40,945,848	15,984,294	42,271
● Outstanding principal balance of debt and other borrowing used to refund capital-related debt, including *refundings of* refundings of capital-related debt, etc. ("capital refunding debt")	-	5,413,799	7,166,201	-
● Outstanding principal balance of any other capital-related liabilities as of fiscal year end, such as accounts payable and retainage payable for for capital purposes	214,328	222,188	251,763	-
● Unamortized balance of original issue premiums on outstanding capital-related debt, including outstanding capital refunding debt	301,822	3,897,743	3,205,186	-
● Unamortized balance of capital-related deferred inflows of resources, such as from "gains" on a refunding of capital-related debt and capital refunding debt, or those arising from the acquisition of a capital asset through a conduit debt associated arrangement or through a service concession arrangement or other public-private or public-public partnership	-	-	-	-
Plus:				
● Unamortized balance of original issue discounts on outstanding capital debt	-	-	-	-
● Unamortized balance of capital-related deferred outflows of resources, such as from "losses" on refunding of outstanding capital debt	-	79,044	214,586	-
Equals: Net investment in capital assets of the reporting unit	**$ 32,544,657**	**$ 91,611,373**	**$ 78,881,667**	**$ 5,735,386**

	Transit	Nonmajor Enterprise Funds	Business Type Activities Total	Internal Service Funds
All capital assets of the reporting unit (both tangible and intangible)	$ 36,544,676	$ 38,570,535	$ 604,208,453	$ 2,195,674
Less: Accumulated depreciation/amortization on those assets	8,824,659	18,808,585	263,044,535	2,170,954
Net carrying value of capital assets	27,720,017	19,761,950	341,163,918	24,720
Less:				
● Outstanding principal of capital debt and other capital borrowings of the reporting unit (only that pertaining to the reporting unit's own capital assets), limited to the portion of the debt of which proceeds were expended for capital purposes and excluding unspent proceeds ("capital-related debt")	17,476	-	64,546,944	-
● Outstanding principal balance of debt and other borrowing used to refund capital-related debt, including *refundings of* refundings of capital-related debt, etc. ("capital refunding debt")	-	-	12,580,000	-
● Outstanding principal balance of any other capital-related liabilities as of fiscal year end, such as accounts payable and retainage payable for for capital purposes	1,162,310	379,849	2,230,438	-
● Unamortized balance of original issue premiums on outstanding capital-related debt, including outstanding capital refunding debt	-	-	7,404,751	-
● Unamortized balance of capital-related deferred inflows of resources, such as from "gains" on a refunding of capital-related debt and capital refunding debt, or those arising from the acquisition of a capital asset through a conduit debt associated arrangement or through a service concession arrangement or other public-private or public-public partnership	-	-	-	-
Plus:				
● Unamortized balance of original issue discounts on outstanding capital debt	-	-	-	-
● Unamortized balance of capital-related deferred outflows of resources, such as from "losses" on refunding of outstanding capital debt	-	-	293,630	-
Equals: Net investment in capital assets of the reporting unit	**$ 26,540,231**	**$ 19,382,101**	**$ 254,695,415**	**$ 24,720**

NOTE 4: CAPITAL ASSETS (Continued)

South Central Solid Waste Authority (Discretely Presented Component Unit)

Change in capital assets for the year ended June 30, 2024 are as follows:

	Balance June 30, 2023	Additions	Retirements	Transfers	Adjustments	Balance June 30, 2024
Capital assets not being depreciated						
Land	$ 807,276	$ -	$ -	$ -	$ -	$ 807,276
Construction in progress	46,176	3,632,238	-	(3,678,414)	-	-
Total	853,452	3,632,238	-	(3,678,414)	-	807,276
Capital assets being depreciated/amortized						
Right to use leased assets	2,694,200	202,990	(425,830)	-	-	2,471,360
Buildings	6,940,768	-	-	-	-	6,940,768
Equipment	19,640,538	1,978,872	(14,762)	242,838	-	21,847,486
Infrastructure	1,448,681	42,603	-	-	-	1,491,284
Landfill cell/site	16,017,081	15,736	-	3,678,414	-	19,711,231
Total	46,741,268	2,240,201	(440,592)	3,921,252	-	52,462,129
Less accumulated depreciation/amortization						
Right to use leased assets	1,053,918	427,311	(425,830)	-	-	1,055,399
Buildings	3,802,419	165,863	-	-	-	3,968,282
Equipment	13,077,499	1,900,509	(1,845)	242,838	-	15,219,001
Infrastructure	1,046,301	78,212	-	-	-	1,124,513
Landfill cell/site	7,017,807	521,305	-	-	-	7,539,112
Total accumulated depreciation & amortization	25,997,944	3,093,200	(427,675)	242,838	-	28,906,307
Total capital assets, net	$ 21,596,776	$ 2,779,239	$ (12,917)	$ -	$ -	$ 24,363,099

Additions of $3.6 million to Construction in progress and transfers of $3.7 million from Construction in progress to Landfill cell/site were due to the completion of the Corralitos Landfill Cell 5 construction project. Transfers in the amount of $243 thousand were due to the purchase of a front loader from the City of Las Cruces Utilities Solid Waste department. Additions of $203 thousand in the right to use leased assets was due to the addition of building leases; retirements of $426 thousand were due to the termination of land and building leases. Additions of $2 million to Equipment were due to the purchase of landfill dozers, walking floor trailers, and other vehicles and equipment. Retirements of equipment in the amount of $15 thousand was due to an impairment of a walking floor trailer. Additions of $43 thousand to Infrastructure was due to a network improvements project. Additions of $16 thousand to Landfill/cell site was due to additions to the landfill gas system.

Depreciation and amortization expense for the South Central Solid Waste Authority was $3,093,200 for the year ended June 30, 2024.

NOTE 4: CAPITAL ASSETS (Continued)

South Central Solid Waste Authority (Discretely Presented Component Unit)

A summary of leased assets for the year ended June 30, 2024 is as follows:

Leased Assets	Balance June 30, 2023	Additions	Deductions	Transfers	Adjustments	Balance June 30, 2024
Right to use leased assets being amortized						
Right to use leased land	$ 202,227	-	104,217	$ -	$ -	$ 98,010
Right to use leased buildings	1,000,546	202,990	321,613	-	-	881,923
Right to use leased equipment	1,491,427	-	-	-	-	1,491,427
Total right to use leased assets	2,694,200	202,990	425,830	-	-	2,471,360
Less accumulated amortization						
Right to use leased land	99,003	11,135	104,217	-	-	5,921
Right to use leased buildings	312,725	117,891	321,613	-	-	109,003
Right to use leased equipment	642,190	298,285	-	-	-	940,475
Total accumulated amortization	1,053,918	427,311	425,830	-	-	1,055,399
Total right to used leased assets, net	$ 1,640,282	$ (224,321)	$ -	$ -	$ -	$ 1,415,961

NOTE 5: RECEIVABLES AND PAYABLES

Governmental activities receivables were as follows at June 30, 2024:

	Accounts Receivable	Allowance for Doubtful Accounts	Interest Receivable	Contracts Receivable	Special Assessments	Accounts Receivable Net	Leases Receivable	Total Governmental Activities
General Fund	$ 2,557,920	$ (1,662,081)	$ -	$ -	$ -	$ 895,839	$ 1,837,796	$ 2,733,635
Debt Service	-	-	-	-	13,816,886	13,816,886	-	13,816,886
Telshor Facility	-	-	2,544	-	-	2,544	-	2,544
Special Revenue Grants	66,710	-	113,557	-	-	180,267	-	180,267
Other Governmental Funds	691,641	(205,628)	3,475,390	4,090,800	4,008,671	12,060,874	-	12,060,874
Internal Service Funds	1,258	-	-	-	-	1,258	-	1,258
Total governmental receivables	$ 3,317,529	$ (1,867,709)	$ 3,591,491	$ 4,090,800	$ 17,825,557	$ 26,957,668	$ 1,837,796	$ 28,795,464

Governmental Activities

Special assessments receivables of $4,008,671 and related interest receivable of $3,475,390 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.

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 5: RECEIVABLES AND PAYABLES (Continued)

Business-type activities receivables, leases receivables, and leases accrued interest receivables at June 30, 2024 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	$ 2,095,553	$ (881,633)	$ 1,213,920	$ -	$ -	$ 1,213,920
Water	4,168,688	(391,525)	3,777,163	-	-	3,777,163
Waste water	2,447,188	(332,675)	2,114,513	-	-	2,114,513
Solid waste	2,940,229	(402,584)	2,537,645	-	-	2,537,645
Transit	261,029	(4,100)	256,929	-	-	256,929
Other enterprise funds	37,159	(25,700)	11,459	33,098	8,292	52,849
Total business-type activities	$ 11,949,846	$ (2,038,217)	$ 9,911,629	$ 33,098	$ 8,292	$ 9,953,019

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 $8,292 of interest lease receivable at June 30, 2024, as stated in Note 24 – 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, 2024 were as follows:

	Vendors	Accrued Salaries and Benefits	Accrued Taxes	Total Accounts Payable and Accrued Liabilities
Governmental activities				
General Fund	$ 5,884,515	$ 3,442,242	$ 179,776	$ 9,506,533
Debt Service	-	-	-	-
Telshor Facility	1,523,766	-	-	1,523,766
Special Revenue Grants	1,513,680	89,310	-	1,602,990
Other governmental	5,807,119	142,293	-	5,949,412
Internal service funds	600,643	87,213	-	687,856
Total governmental activities	$ 15,329,723	$ 3,761,058	$ 179,776	$ 19,270,557

NOTE 5: RECEIVABLES AND PAYABLES (Continued)

Business-type activities accounts payable, accrued liabilities, leases payable, and SBITAs payable at June 30, 2024 were as follows:

	Vendors	Accrued Salaries and Benefits	Accrued Interest	Taxes Payable	Leases Payable	SBITAs Payable	Total Acounts Payable, Accrued Liabilities, Leases Payable, and SBITAs Payable
Business-type activities							
Gas	$ 344,043	$ 222,670	$ 22,730	$ 73,775	$ 867	$ 19,750	$ 683,835
Water	593,498	270,064	144,180	114,386	64,565	19,750	1,206,443
Waste water	501,306	246,932	73,106	65,919	24,840	19,750	931,853
Solid waste	94,098	248,199	-	77,740	-	19,750	439,787
Transit	1,224,162	240,942	-	-	17,476	-	1,482,580
Other enterprise funds	650,506	21,449	-	-	-	-	671,955
Total business-type activities	$ 3,407,613	$ 1,250,256	$ 240,016	$ 331,820	$ 107,748	$ 79,000	$ 5,416,453

Business-type Activities

The leases payable is related to GASB 87 – Leases. The leases are reported as current leases payable in the financial statements. The SBITAs payable is related to GASB 96 – SBITAs. The SBITAs are reported as current subscription liability in the financial statements.

NOTE 6: INTERFUND ASSETS, LIABILITIES AND TRANSFERS

Primary Government

Governmental interfund receivables and interfund payables as of June 30, 2024, were as follows:

	Interfund Receivable	Interfund Payable	Total
Governmental activities			
General fund			
Nonmajor governmental funds	$ -	$ (2,582,968)	$ (2,582,968)
Transit funds	-	(4,954,332)	(4,954,332)
Nonmajor enterprise funds		(417,165)	
Nonmajor governmental funds			
General fund	2,582,968	-	2,582,968
Transit funds			
General fund	4,954,332		4,954,332
Nonmajor enterprise funds			
General fund	417,165	-	417,165
Total governmental activities	$ 7,954,465	$ (7,954,465)	$ -

NOTE 6: INTERFUND ASSETS, LIABILITIES AND TRANSFERS (Continued)

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, 2024, were as follows:

	Interfund Receivable	Interfund Payable	Total
Business-type activities			
Major enterprise funds			
Water Development Fund	-	(1,332,170)	(1,332,170)
Waste Water Development Fund	1,332,170	-	1,332,170
Total business-type activities	$ 1,332,170	$ (1,332,170)	$ -

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.

Transfers between funds for the fiscal year ended June 30, 2024, consisted of the following:

	Transfers Out					
Transfers In	**General Fund**	**Nonmajor Govt Funds**	**Debt Service Funds**	**Internal Service Funds**	**Transit Funds**	**Total**
General Fund	$ 3,181,928	$ 500,000	$ 116,672	$ 400,408	$ 2	$ 4,199,010
Nonmajor Govt Funds	7,900,000	10,015,501	6,199	-	-	17,921,700
Custodial Funds	68,736	-	-	-	-	68,736
Debt Service Funds	13,865,397	3,791,215	47	-	-	17,656,659
Nonmajor Enterprise Funds	904,178	-	-	-	-	904,178
Wastewater Funds	1,000,000	-	-	-	-	1,000,000
Transit Funds	4,660,622	-	-	-	-	4,660,622
Internal Service Funds	7,190,000	-	-	-		7,190,000
Grand Total	**$ 38,770,861**	**$ 14,306,716**	**$ 122,918**	**$ 400,408**	**$ 2**	**$ 53,600,905**

The transfers, as listed above, were used for the following purposes throughout the year:

NOTE 6: INTERFUND ASSETS, LIABILITIES AND TRANSFERS (Continued)

1) $3.2 million were transferred between general funds and $500 thousand 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. $117 thousand were transferred from Debt Service Funds to general funds, $400 thousand were transferred from internal service funds to general funds, and $2 were transferred from non-major enterprise funds to general funds, in order zero out the balances in funds that were no longer in use and needed to be closed.

2) $7.9 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. $10.0 million were transferred between non-major governmental funds. This included $1.5 million from Flood Control Operations to Flood Control Capital funds and $8.5 million from TIDD revenue funds to TIDD project funds. $6.2 thousand were transferred from debt service funds to non-major governmental funds in order to zero out the balances in funds that were no longer in use and needed to be closed.

3) $13.9 million from the general fund and $3.8 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. $47 were transferred between debt service funds in order to zero the balances in funds that were no longer in use and needed to be closed.

4) $904 thousand were transferred from the general fund to the airport fund to provide required match for grant funding.

5) $1.0 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.

6) $4.7 million were transferred from the general fund to the non-major enterprise funds to provide required match for grant funding.

7) $7.2 million were transferred from the general fund to the internal service funds to move monies needed to pay for insurance premiums.

City of Las Cruces

Notes to Financial Statements
June 30, 2024

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	$ 35,215,000	$ 6,000,000	$ 4,205,000	$ 37,010,000	$ 5,640,000
Tax revenue bonds	71,145,000	-	6,830,000	64,315,000	7,070,000
Unamortized premium/discount on sales tax revenue bonds	5,831,146	32,484	539,478	5,324,151	539,478
Bonds from direct borrowing and direct placements	32,395,000	5,580,000	3,965,000	34,010,000	4,610,000
Unamortized premium/discount on bonds from direct borrowing and direct placements	6,536,949	-	610,047	5,926,902	612,754
Notes payable	7,152,514	8,150,000	2,839,312	12,463,202	3,040,609
Pollution remediation	4,687,024	480,889	-	5,167,913	-
Claims and judgements	12,446,908	1,415,815	-	13,862,723	3,655,482
Compensated absences	4,985,605	7,286,854	7,083,422	5,189,037	1,037,807
Arbitrage	-	674,639	-	674,639	-
Long term debt & other liabilities	180,395,146	29,620,681	26,072,259	183,943,567	26,206,131
Leases payable	13,891,877	-	4,845,908	9,045,969	436,619
SBITA payable	532,111	386,382	384,164	534,329	382,736
Leases & SBITA liabilities	14,423,988	386,382	5,230,072	9,580,298	819,355
Governmental Activities long-term liabilities	194,819,134	30,007,063	31,302,331	193,523,866	27,025,486
Business-type Activities					
Utility revenue bonds	$ 63,055,000	$ -	$ 6,590,000	$ 56,465,000	$ 6,995,000
Unamortized discount / premium on utility revenue bonds	4,322,735	-	594,836	3,727,899	594,836
Utility revenue bonds from direct borrowing and direct placements	17,950,000	-	540,000	17,410,000	580,000
Unamortized discount / premium on utility revenue bonds from direct borrowing and direct placements	3,901,212	-	224,360	3,676,852	224,360
Notes payable from direct borrowing and direct placements	3,890,000	-	235,000	3,655,000	240,000
Landfill closure and post-closure costs (Note 8)	648,000	-	36,000	612,000	36,000
Compensated absences	1,550,101	1,717,271	1,712,654	1,554,718	310,944
Long term debt & other liabilities	95,317,048	1,717,271	9,932,850	87,101,469	8,981,139
Leases payable	639,677	371,071	113,670	897,078	107,746
SBITA payable	-	248,779	79,694	169,085	78,998
Leases & SBITA liabilities	639,677	619,850	193,364	1,066,163	186,744
Business-type activities long-term liabilities	95,956,725	2,337,121	10,126,214	88,167,632	9,167,883
Total long-term liabilities	$ 290,775,858	$ 32,344,184	$ 41,428,545	$ 281,691,498	$ 36,193,369

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.

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.

In 2023, the City issued $17 million in General Obligation Bonds, Series 2023 with an average coupon rate of 4.73%. 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.

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 7: LONG-TERM LIABILITIES (Continued)

In 2024, the City issued $6 million in General Obligation Bonds, Series 2024 with an average coupon rate of 4.8%. The purpose of the bond proceeds was used as follows: Question 3 - $6 million. The bonds require annual principal payments and semi-annual interest payments through August 1, 2035.

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, 2024, assessed valuation is $3,157,146,243 for a maximum bonding capacity of $126,285,850. Total general obligation debt outstanding at year end was $37,010,000 with remaining debt capacity of $89,275,850.

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	$ 6,895,000	3-5
General Obligation	Facilities and improve trails/parks	9/24/2020	2032	$ 17,600,000	$ 9,305,000	2-5
General Obligation	Facilities and park improvements	3/30/2023	2036	$ 17,000,000	$ 14,810,000	4-5
General Obligation	Facilities amd improvements	4/11/2024	2035	$ 6,000,000	$ 6,000,000	4.5-5
				$ 58,600,000	$ 37,010,000	

Future debt service requirement for general obligation bonds is:

Year Ending June 30,	Principal	Interest	Total
2025	$ 5,640,000	$ 1,401,544	$ 7,041,544
2026	4,550,000	1,204,325	5,754,325
2027	3,370,000	1,006,325	4,376,325
2028	3,370,000	842,750	4,212,750
2029	3,370,000	704,475	4,074,475
2030-2034	12,900,000	1,896,788	14,796,788
2035-2039	3,810,000	226,550	4,036,550
	$ 37,010,000	$ 7,282,756	$ 44,292,756

Description of Bonds

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 $50.9 million in 2024. For the current year, principal and interest paid was $900,000 and $68,850, respectively.

NOTE 7: LONG-TERM LIABILITIES (Continued)

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 $10.3 million. Series 2014B bonds are secured by certain future gross receipts tax through maturity. In fiscal year 2024, such pledged revenues totaled $10.4 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 $71,219 and $3,600, 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 $50.8 million in 2024. For the current year, principal and interest paid was $815,000 and $386,588, 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 $14.6 million. Principal payments on the bonds for the current year for the Series A and Series B bonds were $1,070,000 and $190,000, respectively. Interest payments were $532,275 and $105,979, 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 $50.8 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 $590,000 and $190,853, 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 2024, such pledged revenues totaled $10.3 million. Principal and interest payments on the Series 2016 bonds in the current year were $280,000 and $42,200, respectively.

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 $50.8 million. Principal and interest payments on the bonds in the current year were $645,000 and $154,800, respectively.

NOTE 7: LONG-TERM LIABILITIES (Continued)

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 $14.6 million. Principal and interest payments on the bonds in the current year were $1,140,000 and $111,771 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 $50.8 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 $565,000 and $201,627 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 $55.0 million in 2024. For the current year, principal and interest paid was $605,000 and $506,456, 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 $10.3 million. Principal and interest payments on the bonds for the current year were $220,000 and $36,156 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 $50.8 million in 2024. Principal payments on the Series A and Series B bonds for the current year were $740,000 and $145,000 respectively. Interest payments on Series A and Series B bonds for the current year were $325,000 and $287,000 respectively.

NOTE 7: LONG-TERM LIABILITIES (Continued)

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 $50.8 million. Principal and interest payments on the bonds in the current year were $430,000 and $102,031 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 $50.8 million. Principal or interest payments on the bonds in the current year were $1,165,000 and $654,576 respectively.

In 2023, the City issued $5.58 million in Taxable Subordinate Lien State-shared Gross Receipts Improvement Revenue Bonds, Series 2023 in a private placement with the New Mexico Finance Authority. The proceeds of these bonds were used for the purchase of fire equipment. The Series 2023 bonds are secured by a subordinate lien on certain future gross receipts tax through maturity. For the current year, such pledged revenues totaled $50.8 million. Principal and interest payments on the bonds in the current year were $725,000 and $80,048 respectively.

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.

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 7: LONG-TERM LIABILITIES (Continued)

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	1,545,000	2.0-4.0
Gross receipts tax revenue	Street improvement	7/29/2014	2028	8,000,000	1,905,000	2.0-4.0
Gross receipts tax refunding	City Hall refunding	3/11/2015	2035	19,195,000	11,140,000	2.25-4.0
Gross receipts tax revenue	Facilities and improve streets	11/27/2015	2035	23,075,000	14,555,000	3.0-5.0
Gross receipts tax revenue	Economic Development	10/27/2015	2035	4,020,000	2,605,000	3.0-4.13
Gross receipts tax revenue	Streets in assessment district	4/5/2016	2031	8,585,000	4,810,000	3.1-3.75
Gross receipts tax revenue	Flood control	8/242016	2028	5,000,000	1,130,000	2.0-5.0
Gross receipts tax revenue	Facilities and improve streets	6/22/2017	2029	10,570,000	3,225,000	3.0-5.0
Gross receipts tax refunding	Convention center refunding	3/31/2020	2039	15,435,000	12,565,000	2.13-4.0
Gross receipts tax revenue	Facilities and improve streets	4/11/2023	2035	12,000,000	10,835,000	4.0-5.0
Total Bonds				115,880,000	64,315,000	
Gross receipts tax revenue	Pool cover	9/28/2018	2027	9,600,000	3,575,000	1.46-2.51
Gross receipts tax revenue	Streets in assessment district	9/27/2019	2035	8,870,000	7,210,000	2.14-2.89
Gross receipts tax revenue	Street improvement	6/5/2020	2033	5,080,000	1,955,000	1.02-2.06
Gross receipts tax revenue	Facilities improvement	6/29/2020	2032	7,190,000	5,760,000	5.00
Gross receipts tax revenue	Facilities improvement	6/29/2020	2040	6,750,000	6,375,000	3.0-5.0
Gross receipts tax revenue	Fire Fund	9/23/2023	2033	5,000,000	4,280,000	3.0-5.0
Gross receipts tax revenue	Fire Fund	12/15/2023	2035	5,580,000	4,855,000	4.0-5.0
Total Bonds from Direct Borrowings and Direct Placements				48,070,000	34,010,000	
				$ 163,950,000	$ 98,325,000	

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
2025	$ 7,070,000	$ 2,355,344	$ 4,610,000	$ 1,121,075	$ 15,156,419
2026	7,425,000	2,068,631	4,725,000	982,934	15,201,566
2027	5,935,000	1,782,596	4,850,000	840,260	13,407,856
2028	5,335,000	1,587,511	2,395,000	692,368	10,009,880
2029	6,100,000	1,394,780	2,465,000	610,538	10,570,318
2030-2034	22,085,000	4,148,954	10,655,000	1,773,816	38,662,770
2035-2039	10,365,000	704,188	3,620,000	457,301	15,146,489
2040-2044	-	-	690,000	20,700	710,700
	$ 64,315,000	$ 14,042,004	$ 34,010,000	$ 6,498,992	$ 118,865,996

NOTE 7: LONG-TERM LIABILITIES (Continued)

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, 2024, 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, 2024, 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. As of June 30, 2024, the City has set aside $674,639 in arbitrage interest due to the IRS. No payment is due for Fiscal Year 2024.

NOTE 7: LONG-TERM LIABILITIES (Continued)

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	678,664	2.00
2010 HUD Loan	Facilities	7/21/2010	2030	2,000,000	911,000	2.00
2014 NMFA Note	SCSWA projects	6/20/2014	2028	2,780,000	675,000	0.25-3.31
2016 NMFA Note	Street improvements	6/9/2017	2030	5,115,000	1,585,000	0.94-2.59
2018 NMFA Note	Fire apparatus	7/27/2018	2025	1,419,664	219,538	1.48-2.21
2018 NMFA Note	Street heavy equipment	11/21/2018	2025	2,575,000	389,000	1.88-2.59
2020 NMFA Note	Flood improvements	6/5/2020	2032	3,580,000	1,325,000	1.02-2.37
2023A NMFA Note	Flood Control	7/14/2023	2035	3,070,000	2,445,000	2.64-3.2
2023B NMFA Note	Street Improvement	7/14/2023	2036	5,080,000	4,235,000	2.00-2.98
				$ 27,098,463	$ 12,463,202	

The 2010 NMFA Griggs Walnut Plume note is secured by the 1995 environmental gross receipts tax revenues which totaled $2,598,301 in 2024. 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 $10.3 million in 2024. The 2018 Gas Tax loan is secured by gasoline tax revenues which totaled $1,836,448 in 2024. The 2018 NMFA fire apparatus loan is secured by the second 1/4% increment of the municipal gross receipts tax revenue which totaled $10.3 million in 2024. The 2020 NMFA flood control is secured by the fifth 1/4% increment of the municipal gross receipts tax revenues which totaled $10.3 million in 2024. The 2023A NMFA flood control is secured by the fifth 1/4% increment of the municipal gross receipts tax revenues which totaled $10.3 million in 2024. The 2023B NMFA streets improvements is secured by the first 1/4% increment of the municipal gross receipts tax revenues which totaled $10.3 million in 2024.

The remaining notes payable in the table above are secured through maturity by the state-shared gross receipts tax which totaled $50.8 million in 2024.

Principal and interest paid on the outstanding notes in the current year was $2,839,312 and $378,600 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
2025	$ 3,040,609	$ 329,037	$ 3,369,646
2026	2,474,652	246,329	2,720,981
2027	1,177,265	177,966	1,355,231
2028	1,200,911	146,204	1,347,115
2029	1,019,589	113,383	1,132,972
2030-2033	2,670,176	226,007	2,896,183
2034-2036	880,000	36,748	916,748
	$ 12,463,202	$ 1,275,675	$ 13,738,877

Joint Utility Revenue Bonds

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.

On May 12, 2015, the City issued $16,895,000 of 2015 joint utility refunding bonds to defease $13.1 million of outstanding 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. The proceeds were also used to improve the City's Joint Utility System, fund a standalone surety reserve, and pay all costs of issuance.

NOTE 7: LONG-TERM LIABILITIES (Continued)

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, 2024

NOTE 7: LONG-TERM LIABILITIES (Continued)

Joint utility revenue bonds are summarized as follows as of June 30, 2024:

Purpose	Issue Date	Due Date	Original Issued	Outstanding	Interest Rates %
Series 2014 refunding bond	8/26/2014	2025	7,125,000	750,000	2.0-4.0
Series 2014B system improvement bond	8/26/2014	2034	3,425,000	1,995,000	3.0-5.0
Series 2015 refunding and rehabilitation bond	5/12/2014	2035	16,895,000	6,125,000	2.0-5.0
Series 2015A improvement bond	12/16/2015	2035	17,065,000	11,420,000	2.38-5.0
Series 2016 improvement revenue bond	10/19/2016	2036	16,375,000	11,330,000	2.13-5.0
Series 2018 improvement revenue bond	2/22/2018	2038	22,180,000	19,140,000	2.0-4.0
Series 2020 refunding bond	3/26/2020	2027	12,825,000	5,705,000	4.0-5.0
Total Bonds			95,890,000	56,465,000	
Series 2020A improvement bond	6/29/2020	2040	11,240,000	9,790,000	3.0-5.0
Series 2020B improvement bond	6/29/2020	2041	7,985,000	7,620,000	3.0-5.0
Total bonds from direct borrowing and direct placement			19,225,000	17,410,000	
Total joint utility revenue bonds			$ 115,115,000	$ 73,875,000	

Future debt service requirements for business-type activities joint utility revenue bonds are:

	Bonds		Bonds from Direct Borrowings and Direct Placement		
Year ending June 30,	Principal	Interest	Principal	Interest	Total
2025	$ 6,995,000	$ 2,009,931	$ 580,000	$ 763,600	$ 10,348,531
2026	6,295,000	1,717,981	625,000	734,600	9,372,581
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	3,350,000	1,161,406	785,000	633,100	5,929,506
2030-2034	19,920,000	4,032,006	4,860,000	2,516,750	31,328,756
2035-2039	11,350,000	867,163	6,770,000	1,147,650	20,134,813
2040-2041	-	-	2,385,000	95,550	2,480,550
Total	$ 56,465,000	$ 12,535,299	$ 17,410,000	$ 7,263,950	$ 93,674,249

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, legal and overhead expenses of the various City departments directly related and reasonably allocable to

NOTE 7: LONG-TERM LIABILITIES (Continued)

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, 2024 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, 2024:

	Water	Wastewater	Gas	Solid Waste
Residential	34,352	35,210	42,352	36,872
Commercial/other	4,802	3,685	3,272	2,848
Total	39,154	38,895	45,624	39,720

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, 2024

NOTE 7: LONG-TERM LIABILITIES (Continued)

On August 1, 2023 the City and New Mexico Environment Department Construction Programs Bureau Clean Water State Revolving Fund executed an agreement for an interim financing note to provide wastewater treatment plant improvements and construction. The note in the amount up to $16,916,853 has an annual interest rate of 0.01%. Principal and interest payments will commence one year after completion of projects. The loan is secured by the net revenues of the City's Joint Utility System. As of June 30, 2024, the City has not drawn down any funds from the Clean Water State Revolving Fund.

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	**3,655,000**	0.95-3.48
				$ 5,135,000	**$ 3,655,000**	

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	$ 240,000	$ 106,654	$ 346,654
2025	245,000	101,998	346,998
2026	250,000	96,927	346,927
2027	255,000	91,477	346,477
2028	260,000	85,102	345,102
2029-2033	1,430,000	306,282	1,736,282
2034-2037	975,000	67,853	1,042,853
	$ 3,655,000	$ 856,291	$ 4,511,291

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.

NOTE 8: LANDFILL CLOSURE AND POST-CLOSURE CARE COST (Continued)

The City's landfill closure and post-closure care liability as of June 30, 2024 is $612,000. The liability reflects a decrease in the estimate of total closure and post-closure costs of $36,000 compared to June 30, 2023. Landfill closure and post-closure financial assurance requirements are being met by restricted cash in the amount of $612,000 held in a Solid Waste fund specific to landfill closure and post-closure activities. Actual post-closure care costs may be higher due to inflation or deflation, changes in technology, or changes in applicable laws and regulations. The Foothills Landfill is at 100% capacity and closed.

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 fiscal 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 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 $6,456,907 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.

NOTE 9: POLLUTION REMEDIATION OBLIGATION – CHANGE IN ACCOUNTING ESTIMATE (Continued)

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 2024, the City and County have paid the following:

Past response costs	$ 1,140,000
Interest on past response	26,003
Future response costs	125,000
Interim response costs	800,000
Oversight costs	134,377
Non-oversight costs	154,530
Total	$ 2,379,910

Future response costs are not to exceed $144,000 per year. Major expenses for the Joint Superfund Project through June 30, 2024, including settlement agreements, loan interest, consulting, legal, engineering, construction, and monitoring expenses were $12,899,570.

The total liability for the Superfund as of June 30, 2024 was estimated at $10,335,825; half is the City's portion for $5,167,913.

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 541 active participants in the plan as of June 30, 2024.

NOTE 10: DEFERRED COMPENSATION PLAN (Continued)

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.

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, 2023, the Fund's measurement date, the following employees were covered by the benefit terms:

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (Continued)

Plan membership	
Current retirees and surviving spouses	52,978
Inactive and eligible for deferred benefit	12,552
Current active members	93,595
	159,125
Active membership	
State general	18,462
State police and corrections	1,260
Municipal general	17,283
Municipal police	3,169
Municipal FTRE	2,419
Educational Retirement Board	51,002
	93,595

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 $1,970,467 for the year ended June 30, 2024.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, 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)	23,951,536
Animal Services Center of the Mesilla Valley (ASCMV)	279,195
Mesilla Valley Regional Dispatch Authority (MVRDA)	628,198
South Central Solid Waste Authority (SCSWA)	891,036
Amounts Reported on NMRHCA Report June 30, 2023	25,749,965

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (Continued)

The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The City's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2023. At June 30, 2023, the City's proportion was 1.51209%.

For the year ended June 30, 2024, the City and its related custodial funds recognized OPEB income as follows:

	Proportional Share of OPEB Expense (Revenue):
CLC	(6,998,603.00)
ASCMV	(81,580.00)
MVRDA	(183,558.00)
SCSWA	(260,359.00)
Amounts Reported on NMRHCA Report June 30, 2023	(7,524,100.00)
Adjustments to OPEB Expense as part of recognizing total OPEB Liability:\	
CLC	(1,768,808.00)
ASCMV	(20,619.00)
MVRDA	(46,392.00)
SCSWA	(65,803.00)
Total OPEB Expense (Revenue) Recognized by CLC as adjusted	(9,425,722.00)

At June 30, 2024, 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	3,697	50,549	11,364	113,736	14,009	161,322	406,235	4,336,435	435,305	4,662,042
Net difference between projected and actual earnings on pension plan investments	4,676	-	14,372	-	17,719	-	513,805	-	550,572	-
Changes of Assumptions	42,084	263,374	129,360	592,601	159,480	840,546	4,624,568	22,594,323	4,955,492	24,290,844
Changes in proportion and differences between Employer contributions and proportionate share of contributions	10,426	56,319	32,049	126,720	39,511	179,740	1,145,729	4,831,508	1,227,715	5,194,287
City of Las Cruces contributions subsequent to the measurement date	38,213	-	35,823	-	85,540	-	1,810,891	-	1,970,467	-
Total	99,096	370,242	222,968	833,057	316,259	1,181,608	8,501,228	31,762,266	9,139,551	34,147,173

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:

Contributions of $1,970,467 were made after the measurement date of the OPEB Liability June 30, 2023, but before the end of the City's reporting period of June 30, 2024 and will be recognized as a reduction of the OPEB Liability in the subsequent fiscal period ending June 30, 2025. 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
2025	84,711	(179,981)	(260,381)	(7,031,726)
2026	(71,157)	(151,184)	(218,719)	(5,764,325)
2027	(77,054)	(163,711)	(236,843)	(6,241,960)
2028	(55,289)	(117,468)	(169,943)	(4,478,824)
2029	(21,148)	(44,932)	(65,003)	(1,713,152)

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2023 and rolled forward to the measurement date of June 30, 2023, using the following actuarial assumptions:

Valuation date	June 30, 2023
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	3.00% 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	8.00% graded down to 4.50% over 14 years for Non-Medicare medical plan costs and 8.50% graded down to 4.50% over 16 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	Target Allocation	Long-Term Rate of Return
U.S. core fixed income	20%	1.6%
U.S. equity - large cap	20%	6.9%
Non U.S. emerging markets	15%	8.7%
Non U.S. developed equities	12%	7.2%
Private equity	10%	10.0%
Credit and structured finance	10%	3.7%
Real estate	5%	3.6%
Absolute return	5%	3.2%
U.S. equity - small/mid cap	3%	6.9%

***Discount Rate*.** The discount rate used to measure the Fund's total OPEB liability is 6.22% as of June 30, 2023. 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, 6.22% is the blended discount rate.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (Continued)

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 6.22% as of June 30, 2023, 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 (5.22%)	Current Discount Rate (6.22%)	1% Increase (7.22%)
ASCMV	351,996	279,195	220,183
MVRDA	792,003	628,198	495,419
SCSWA	1,123,377	891,036	702,702
City of Las Cruces	30,196,977	23,951,536	18,889,019
As Reported by NMRHCA	32,464,353	25,749,965	20,307,323

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	231,145	279,195	334,379
MVRDA	520,084	628,198	752,364
SCSWA	737,687	891,036	1,067,153
City of Las Cruces	19,829,439	23,951,536	28,685,648
As Reported by NMRHCA	21,318,355	25,749,965	30,839,544

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, 2023.

***Payable Changes in the Net OPEB Liability*.** At June 30, 2024, the City did not have a payable due to NMRHCA for the year ended June 30, 2024.

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 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 5 or more years of service credit. Generally, under Tier II pension factors were reduced by .5%, employee Contribution increased 1.5% and effective July 1, 2014

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

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, 2024, the City of Las Cruces reported a liability of $214,191,648 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)	$ 2,304,173	$ -	$ -	$ 2,304,173
South Central Solid Waste Authority (SCSWA)	6,604,918	-	-	6,604,918
City of Las Cruces	106,757,646	44,862,787	53,662,124	205,282,557
Total Net Pension Liability Reported by CLC at June 30, 2024	115,666,737	44,862,787	53,662,124	214,191,648
Amounts Presented on PERA Report June 30, 2023	$ 115,666,737	$ 44,862,787	$ 53,662,124	$ 214,191,648

The net pension liability was measured as of June 30, 2023, and the total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2023 using generally accepted actuarial principles. Therefore, the employers portion was established as of the measurement date of June 30, 2023. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2023. 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, 2023, the City of Las Cruces' General Municipal division proportion was 5.46247%, Police division proportion was 4.65195%, and Fire division proportion was 5.95728%. Respectively these represent a decrease of .02533%, an increase of .4442%, and a decrease of .77598% from the proportions measured as of June 30, 2022.

For the year ended June 30, 2024, the City of Las Cruces recognized pension expense of $14,519,345. 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:

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

	General Municipal Division	Police Division	Fire Division	Total Pension Expense
MVRDA Proportional Share of Pension Expense	$ 258,548	$ -	$ -	$ 258,548
SCSWA Proportional Share of Pension Expense	850,911	-	-	850,911
City of Las Cruces Proportional Share of Pension Expens	14,484,455	6,505,962	4,676,028	25,666,445
Total Pension Expense Reported in PERA report dated June 30, 2023	15,593,914	6,505,962	4,676,028	26,775,904
Adjustements to Pension Expense as part of Recognizing Total Net Pension Liability - MVRDA	(155,198)	-	-	(155,198)
Adjustements to Pension Expense as part of Recognizing Total Net Pension Liability - SCSWA	(463,110)	-	-	(463,110)
Adjustements to Pension Expense as part of Recognizing Total Net Pension Liability - City of Las	(11,638,251)	-	-	(11,638,251)
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, 2024	$ 3,337,355	$ 6,505,962	$ 4,676,028	$ 14,519,345

At June 30, 2024, 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	184,477	67,143	505,836	194,562	7,990,951	1,149,912	8,681,264	1,411,617
Net difference between projected and actual earnings on pension plan	231,102	-	633,684	-	10,010,615	-	10,875,401	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	28,963	13,929	79,416	40,361	1,254,580	238,545	1,362,959	292,835
City of Las Cruces contributions subsequent to the measurement date	154,611	-	461,179	-	6,812,365	-	7,428,155	-
Total	$ 599,153	$ 81,072	$ 1,680,115	$ 234,923	$ 26,068,511	$ 1,388,457	$ 28,347,779	$ 1,704,452

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	7,990,951	1,149,912	3,843,042	-	4,237,458	13,688	16,071,451	1,163,600
Net difference between projected and actual earnings on pension plan investments	10,010,615	-	3,725,988	-	2,280,022	-	16,016,625	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,254,580	238,545	2,242,398	863,663	216,152	5,017,685	3,713,130	6,119,893
City of Las Cruces contributions subsequent to the measurement date	6,812,365	-	2,827,998	-	2,555,437	-	12,195,800	-
Total	$ 26,068,511	$ 1,388,457	$ 12,639,426	$ 863,663	$ 9,289,069	$ 5,031,373	$ 47,997,006	$ 7,283,493

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

Contributions of $12,811,590 made after the measurement date of the net pension liability of June 30, 2023, but before the City's reporting period of June 30, 2024 will be recognized as a reduction of the net pension liability in the subsequent fiscal period with an end date of June 30, 2025. 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
2025	125,153	338,824	6,152,369	6,616,346
2026	29,566	80,043	1,453,427	1,563,036
2027	190,019	514,434	9,341,075	10,045,528
2028	18,732	50,712	920,818	990,262

Year Ended June 30:	CLC Portion of Municipal	Police	Fire	Total
2025	6,152,369	3,032,621	311,699	9,496,689
2026	1,453,427	1,606,853	(638,087)	2,422,193
2027	9,341,075	3,968,106	1,823,645	15,132,826
2028	920,818	340,185	205,002	1,466,005

Actuarial assumptions. The total pension liability in the June 30, 2022 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, 2022
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)

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

The total pension liability, net pension liability, and certain sensitivity information are based on actuarial valuation performed as of June 30, 2022. The total pension liability was rolled forward from the valuation date to the plan year ended June 30, 2023. These assumptions were adopted by the Board use in the June 30, 2022 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:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	38.00%	6.90%
Risk Reduction & Mitigation	17.00%	3.90%
Credit Oriented Fixed Income	19.00%	6.00%
Real Assets to Include Real Estate Equity	18.00%	7.00%
Multi-Risk Allocation	8.00%	0.61%
TOTAL	**100.00%**	

Discount rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2023. 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:

NOTE 12: MULTIPLE-EMPLOYER COST SHARING PENSION PLANS (Continued)

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
MVRDA	$ 3,245,103	$ 2,304,173	$ 1,526,396
SCSWA	9,302,095	6,604,918	4,375,417
City of Las Cruces	155,152,285	106,757,646	66,503,832
General Municipal Division	$ 167,699,483	$ 115,666,737	$ 72,405,645
CLC Portion of Municipal	$ 155,152,285	$ 106,757,646	$ 66,503,832
Police Division	64,606,127	44,862,787	28,701,829
Fire Division	69,353,118	53,662,124	40,783,444
Total All Divisions	$ 289,111,530	$ 205,282,557	$135,989,105

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.

NOTE 13: RISK MANAGEMENT (Continued)

Self-insurance premiums and program costs (claims, fees, and transfers from other funds, less reimbursed expenses) were:

	Program Costs (Benefits)	Premiums
Workers Compensation	-	(319,624)
Liability Insurance	4,236,666	-
Unemployment Insurance	-	(35,000)
Total	$ 4,236,666	$ (354,624)

Changes in the insurance fund's estimated liability for insurance claims were:

Claims liabilities, beginning of year	$ 9,155,309
Current year claims and changes in estimates	4,236,666
Payment of claims liabilities	(3,184,734)
Claim liabilities, end of year	$ 10,207,241

NOTE 14: DEVELOPMENT IMPACT FEES

Development impact fee activity for the year ended June 30, 2024 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.

NOTE 15: TELSHOR FACILITY FUND (Continued)

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:

FY24 Adopted Allocation

Program	**Amount**
Mano Y Mano Program	$ 543,000
Outreach Services	75,000
Three Sisters Apartments	2,400,000
Total	**$ 3,018,000**

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 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.

NOTE 16: LAS CRUCES CONVENTION CENTER (Continued)

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 the 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 FY24, the City paid $193,205 to restore the minimum balance to SMG's operating account over six 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 $66,754 in FY24. In FY24, the City paid SMG a total of $80,000 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 2024 audited financial statements in September 2024.

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 17: MAJOR CONSTRUCTION COMMITMENTS

Government Funds

Project	Fund	Contract Amount	Spent to Date	Commitment Remaining	Source of Payment
Government					
Communications/Cashiers Remodel	General Fund	387,743.22	-	387,743.22	Taxes/Dona Ana County
DA Move and Tortugas Trails	Capital Projects Grants	190,934.96	41,612.12	149,322.84	State Grants
Highnoon Soccer Concession Remodel	Capital Projects Grants	654,727.31	-	654,727.31	State Grants
Klein Park Improvements	Capital Projects Grants	56,392.16	1,902.00	54,490.16	State Grants
CLC City Wide Fountain Replacement	Facilities Maintenance	279,325.23	-	279,325.23	Taxes/Dona Ana County
EV Charging Station Installions	Facilities Maintenance	319,441.69	127,621.81	191,819.88	Taxes/Dona Ana County
IGA Program 0455B	Facilities Maintenance/NMFA 2020B ESP Project	1,680,206.00	1,410,500.00	269,706.00	Taxes/2020B NMFA Bond
Casa de Peregrinos New Food Pantry	Healthcare Services MMC Lease/Capital Project Grants	537,898.12	483,073.37	54,824.75	State Grants
University Ave Roadway Study	2023 SSGRT/Capital Project Grants	756,437.50	134,229.58	622,207.92	2023 SSGRT/State Grants
Aquatic Natorium Sidewalks	2017 SSGRT Facilities/NMFA Facility SSGRT	22,938.50	20,355.96	2,582.54	2017 SSGRT Facilities/NMFA Facility SSGRT
Amador Health Dental Clinic	Capital Projects Grants	1,810,647.62	1,651,240.39	159,407.23	State Grants
Design Services Spruce/Telshor/Triviz	Capital Projects Grants	339,248.56	177,047.78	162,200.78	State Grants/Taxes
East Mesa Public Recreation Playground	Capital Projects Grants	67,649.82	-	67,649.82	State Grants
El Caldiito Soup Kitchen	Capital Projects Grants	496,757.31	-	496,757.31	State Grants
Electric Line Extension EMPRC	Capital Projects Grants	187,787.10	-	187,787.10	State Grants
EMPRC Skate Park Design	Capital Projects Grants	550,000.00	19,159.48	530,840.52	State Grants
Fire Station 1 Roof System	Capital Projects Grants	159,723.67	95,834.20	63,889.47	State Grants
Klien Park Improvements	Capital Projects Grants	146,308.33	-	146,308.33	
Munson Senior Center Addition and Renovation	Capital Projects Grants	2,078,347.35	891,107.15	1,187,240.20	State Grants
MVCOH Community of Hope	Capital Projects Grants	91,173.60		91,173.60	State Grants
Pioneer Women's Park	Capital Projects Grants	271,008.68	55,669.34	215,339.34	State Grants
Lohman Ave & Roadrunner PKWY Median	Capital Projects Grants/Community Investements	179,945.50	76,941.28	103,004.22	State Grants/HHR GRT Contingency Fund
Skate Park Renovations	Capital Project Grants/Public Park Development	1,116,217.25	466,579.78	649,637.47	State Grants/Impact Fees
Veteran's Memorial Parking Lot	Capital Project Grants/2020 NMFA Facility SSGRT/GRT Street	66,330.75	11,061.55	55,269.20	State Grants/2020A Bond
Veteran's Memorial Park Improvements	Capital Project Grants/2020 NMFA Facility SSGRT/GRT Street	2,446,419.62	695,438.79	1,750,980.83	State Grants/2020 NMFA MGRT
Fire Station 9	Capital Project Grants/GO Bond	712,475.58	449,852.20	262,623.38	State Grants/General
Transit Operations & Facility Maintenance	Capital Projects Grants/2020 NMFA Facility SSGRT	156,951.89	40,834.44	116,117.45	State Grants/2020A Bond
Pavement Conditon Index	Capital Projects Grants/2020	145,481.25	58,094.37	87,386.88	State Grants/2020 NMFA
PVD Restroom	Public Park Development	602,464.57		602,464.57	Impact Fees
Highland Community Park	Public Park Development/Community	1,940,610.23	-	1,940,610.23	HHR GRT Contingency Fund/Impact Fees
Amador ITS	GRT Street Maintenance	64,215.26	14,591.86	49,623.40	Taxes/Dona Ana County
Econolite-Centracs Priority Sof tware	GRT Street Maintenance	154,000.00	-	154,000.00	Taxes/Dona Ana County
Fiber Optic Northrise	GRT Street Maintenance	51,626.44	-	51,626.44	Taxes/Dona Ana County
Paz Baseball Park Parking Lot	GRT Street Maintenance	870,953.55	805,972.05	64,981.50	Taxes/Dona Ana County
Smart City Nod	GRT Street Maintenance	100,000.00	-	100,000.00	Taxes/Dona Ana County
Streetlighting & Traffic Signals	GRT Street Maintenance	50,978.32	-	50,978.32	Taxes/Dona Ana County
Traffic Signal Battery Backup	GRT Street Maintenance	53,213.00	-	53,213.00	Taxes/Dona Ana County
Transportation System Moderations	GRT Street Maintenance	221,104.99	-	221,104.99	Taxes/Dona Ana County
Sonoma Ranch Blvd Mile 1	GRT Street Maintenance/WAD Street Projects	2,886,550.35	2,144,862.15	741,688.20	General Obligation Bond
University Avenue Waterline & Mill/Overlay Improvements	GRT Street Maintenance/Flood Co	1,314,891.34	1,201,297.34	113,594.00	Taxes/Dona Ana County
Midway Avenue Reconstruction Proj. 22-23-041	GRT Street Maintenance/Flood Control/2020 NMFA MGRT	592,015.78	555,197.54	36,818.24	Taxes/Dona Ana County
23-24 Pavement Replacement Ph.1 No. 23-24-036	GRT Street Maintenance/Flood Control/ 2020NMFA MGRT	1,723,336.56	1,232,805.78	490,530.78	Taxes/Dona Ana County
N Sonoma Ranch Blvd & Northrise Dr Traffic Signal	GRT Street Maintenance/2020 NMFA Facility SSCRT	1,337,165.89	1,261,614.14	75,551.75	General Obligation Bond
Bellamah Drive Reconstruction	GRT Street Maintenance/2020	2,523,195.00	1,626,059.76	897,135.24	Taxes/2020 NMFA MGRT
23-24 Pavement Replacement	GRT Street Maintenance/2020 NMFA MGRT	2,839,604.67		2,839,604.67	Taxes/2020 NMFA MGRT
East Mesa Recreation-GO	GO BOND	2,189,754.59	1,945,945.77	243,808.82	General Obligation Bond
Amador Hotel Design	TIDD PRJ	276,294.59	125,099.00	151,195.59	State Grants/2020 NMFA MGRT/TIDD Bond
Amador Hotel Selective Demolition	TIDD PRJ	60,203.63	-	60,203.63	Tax Increment Development District
Downtown Campo St	TIDD PRJ/TIDD Street Bond PRJ	382,023.58	242,433.64	139,589.94	Tax Increment Development District/Bond
	Total Government	**$36,142,721**	**$ 18,064,035**	**$ 18,078,686**	

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 17: MAJOR CONSTRUCTION COMMITMENTS (Continued)

Enterprise Funds

Project	Fund	Contract Amount	Spent to Date	Commitment Remaining	Source of Payment
ENTERPRISE					
N Sonoma Ranch Blvd & Northrise Dr Traffic Signal	5490	2,269.20	2,074.80	194.40	Wastewater Operating Fund
23-24 Pavement Replacement Ph.1 No. 23-24-036	5250/5350/5450		345,685.40	(345,685.40)	Gas/Water/Wastewater Operating Funds
Transit Operations and Maintenance Facility	4620	3,029,528.43	2,950,322.76	79,205.67	2020A BOND
Transit Operations and Maintenance Facility	5395	209,372.44	70,969.06	138,403.38	2020A BOND
Airport Restroom Replacement		102,135.23	-	102,135.23	State Grants
Airport Remodel	5010	155,738.28	-	155,738.28	State Grants
Airport Runway Reconstruction	5010	454,808.00	-	454,808.00	State Grants
Airport Sewer Extension	5010	174,244.00	-	174,244.00	State Grants
PRJT_SCADA GAS RTU Panel Installations	5250	239,322.22	97,904.36	141,417.86	Gas Operating Funds
23-24 Pavement Replacement Ph. 3 CLC 23-24-073	5250/5350/5450	201,863.26	-	201,863.26	Gas/Water/Wastewater Operating Funds
23-24 Pavement Replacement Ph.1 No. 23-24-036	5250/5350/5450	628,168.16	476,978.35	151,189.81	Gas/Water/Wastewater Operating Funds/Taxes/2020 NMFA MGRT
Midway Avenue Reconstruction Proj 22-23-041	5250/5350/5450	284,417.81	254,644.90	29,772.91	Gas/Water/Wastewater Operating Funds
Utilities Rock Wall Replacement Phase I	5250/5350/5500	188,227.19	-	188,227.19	Gas/Water/Solid Waste Operating Funds
Bellamah Drive Reconstruction	5250/5395/5450	1,900,515.17	1,527,893.76	372,621.41	Gas/Water/Wastewater Operating Funds/Water 2020A Bond Projects
University Ave Waterline & Mill/Overlay Improvements	5250/5350/5450	606,475.26	538,409.66	68,065.60	Water Operating Fund/Bonds
Line Rehabilitation	5350/5450	264,664.41	186,967.85	77,696.56	Water & Wastewater Operating Funds
WWTP Rehabilitation	5350/5450	600,675.19	38,014.69	562,660.50	Water & Wastewater Operating Funds
JHWWTF Eemergency Repair Service - Boutz LS/FM	5450	218,921.32	-	218,921.32	Wastewater Operating Funds
JHWWTF UV Disinfection System	5450	148,413.42	52,877.25	95,536.17	Wastewater Operating Fund
LCU Energy Savings Performance Ph II	5451	919,342.00	502,936.00	416,406.00	Wastewater 2020B
	Total Enterprise	**$ 10,329,101**	**$ 7,045,679**	**$ 3,283,422**	

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, unless the budgeted amount is exceeded. The City bases this amount on an annual Actuarial Report based on the City's historical and projected losses.

NOTE 19: DOWNTOWN TAX INCREMENT DEVELOPMENT DISTRICT (TIDD)

In December of 2007, Las Cruces formed the state's first Tax Increment Development District (TIDD) to support downtown revitalization. The Downtown TIDD is geographically aligned with a Metropolitan Redevelopment Area (MRA) and receives a portion of the incremental gross receipts tax and property tax collected within this area. Both Dona Ana County and the City of Las Cruces contribute 75% of the incremental gross receipts tax and 75% of the incremental property tax assessed in the district.

Tax revenues allocated to the Tax Increment Development District (TIDD) support the enhancement and revitalization of the downtown area. Staff-identified and board-approved projects include the reconstruction of Campo Street to enhance pedestrian access and connect downtown with the Mesquite neighborhood, ongoing restoration of the Historic Amador Hotel, reconstruction of Alameda Boulevard, design and development of the Branigan Library, and facility improvements at both the Branigan Cultural Center and the Plaza de Las Cruces.

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 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 JPA 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.

NOTE 20: AFFILIATED ORGANIZATIONS AND JOINT POWERS AGREEMENTS (Continued)

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, 2024. Requests for copies of financial statements can be made to the City of Las Cruces Comptroller or the City website.

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.

Individuals (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 JPA 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, 2024. Request for copies of financial statements can be made to the City of Las Cruces Comptroller or the City website.

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. 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.

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 (90) days prior to the effective date of termination.

NOTE 20: AFFILIATED ORGANIZATIONS AND JOINT POWERS AGREEMENTS (Continued)

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 FY24, SCSWA paid $458,055 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 full term of the bond runs until June 2028.

In fiscal year 2024, the City of Las Cruces paid approximately $4.6 million to SCSWA for solid waste services provided and approximately $4.2 million to SCSWA for recycling services provided. In fiscal year 2024, Dona Ana County paid approximately $1.6 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 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.

NOTE 20: AFFILIATED ORGANIZATIONS AND JOINT POWERS AGREEMENTS (Continued)

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 2024, ASCMV received $2,048,184 from the City and $2,048,154 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, 2024. Request for copies of financial statements can be made to the City of Las Cruces Comptroller or the City website.

NOTE 21: SUBSEQUENT EVENTS

The City is in the process of receiving a Drinking Water State Revolving Fund loan through the New Mexico Finance Authority in the amount of up to $15,300,000, with a maximum forgiven principal amount of $3,019,051 and maximum repayable principal amount of $12,280,949. The targeted closing date is September 13,2024. The loan has an interest rate of 0.250% and a final maturity date of May 1, 2046. The loan is secured by subordinate lien on the Joint Utility System Net Revenues.

The City is in the process of settling a lawsuit alleging police misconduct from a former LCPD officer. The plaintiffs are alleging violation of civil rights pursuant to Section 1983 of the Federal Civil Rights Act for violations of the 4th Amendment of the United States Constitution, New Mexico Tort Claims Act, and the New Mexico Civil Rights Act. The case is pending in the United States District Court for the District of New Mexico. The settlement amount is twenty million dollars ($20,000,000), which will be recorded as a liability in the financial statements. The city is addressing this financial obligation through an initial payment of 10% of the settlement amount, which will be paid in October 2024, along with issuing taxable bonds. The financial implications of this settlement include the $20 million liability. Legal defense costs will be paid through the City Attorney's Office. The city is self-insured for claims of this type.

NOTE 22: RESTATEMENT TO PRIOR PERIOD

For the year ended June 30, 2024, the financial statements include the adoption of GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decision or assessing accountability. The Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity.

The City is reporting a change within the financial reporting entity. The Transit fund was previously reported as part of the nonmajor enterprise funds and is now reported as one of the major enterprise funds based on quantitative factors. For the year ended June 30, 2024, it was determined that the Transit fund met the criteria for classification as a major fund based on its relative size.

NOTE 22: RESTATEMENT TO PRIOR PERIOD (Continued)

	6/30/2023 As Previously Reported	Change Within Financial Reporting Entity	6/30/2023 As Restated
Proprietary Funds			
Major Funds			
Gas	$ 33,247,393	$ -	$ 33,247,393
Water	90,638,170	-	90,638,170
Waste Water	85,815,415	-	85,815,415
Solid Waste	13,741,797	-	13,741,797
Transit	-	3,101,887	3,101,887
Nonmajor Enterprise Funds	23,314,939	(3,101,887)	20,213,052
Total Enterprise Funds	$ 246,757,714	$ -	$ 246,757,714

NOTE 23: LEASES

For the year ended June 30, 2024, 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 of 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, and a 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.

NOTE 23: LEASES (Continued)

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 has 34 active leases and the incremental borrow rate for leased parcels and buildings range from .6% to 4.4%.

As of June 30, 2024, the lease receivable balance for government activities is $1,837,796 and deferred inflows of recourses is $1,746,336.

Governmental Activities

	Beginning Balance	Additions	Reductions	Adjustments	Ending Balance
Lease Receivable					
Current portion of lease receivable	$ 215,015	$ -	$ -	$ 57,799	$ 272,814
Lease Receivable	1,839,659	-	274,677	-	1,564,982
Total lease receivable	$ 2,054,674	$ -	$ 274,677	$ 57,799	$ 1,837,796
Deferred Inflow of Resources					
Deferred inflow of Resources	$ 2,010,906	$ -	$ 288,374	$ 23,804	$ 1,746,336
Total Deferred inflow of Resources	$ 2,010,906	$ -	$ 288,374	$ 23,804	$ 1,746,336

The City's governmental activities recognized $288,374 in lease income and $111,013 in lease interest income for the year ended June 30, 2024.

The following table presents total future receipts under remaining lease agreements for governmental activities.

	Governmental Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	$ 272,814	$ 66,755	$ 339,569
2026	276,113	63,454	339,567
2027	289,835	60,090	349,925
2028	293,641	56,252	349,893
2029	297,558	52,335	349,893
2030 - 2034	407,835	110,719	981,787
	$ 1,837,796	$ 409,605	$ 2,710,634

As of June 30, 2024, the lease receivable balance for business-type activities is $679,884 and deferred inflows of resources is $684,794.

NOTE 23: LEASES (Continued)

Business -Type Activities

	Beginning Balance	Additions	Reductions	Adjustments	Ending Balance
Lease Receivable					
Current portion of lease receivable	$ 22,210	$ -	$ -	$ 10,888	$ 33,098
Lease Receivable	216,517	104,138	87,769	413,900	646,786
Total lease receivable	$ 238,727	$ 104,138	$ 87,769	$ 424,788	$ 679,884
Deferred Inflow of Resources					
Deferred inflow of Resources	$ 237,034	$ 104,138	$ 90,096	$ 433,718	$ 684,794
Total Deferred inflow of Resources	$ 237,034	$ 104,138	$ 90,096	$ 433,718	$ 684,794

The City's business-type activities recognized $90,096 in lease income and $17,647 in lease interest income for the year ended June 30, 2024.

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
2025	$ 33,098	$ 12,957	$ 46,055
2026	32,070	12,475	44,545
2027	32,230	11,952	44,182
2028	31,767	11,418	43,185
2029	31,177	10,878	42,055
2030 - 2034	150,921	46,471	197,392
2035 - 2039	139,564	33,182	172,746
2040 - 2044	106,217	21,672	127,889
2045 - 2049	51,852	12,481	64,333
2050 - 2054	37,307	5,998	43,305
2055 - 2059	11,155	2,563	13,718
2060 - 2064	12,165	1,553	13,718
2065 - 2069	10,361	475	10,836
	$ 679,884	$ 184,075	$ 863,959

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, and 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.

Amount of Lease Assets by Major Classes of Underlying Asset

	As of June 30, 2024	
Asset Class	Lease Asset Value	Accumulated Amortization
Land	$ 1,910,269	$ 745,994
Buildings	9,392,356	1,225,673
Equipment	155,923	89,770
Total Leases	$ 11,458,548	$ 2,061,437

NOTE 23: LEASES (Continued)

The City, as of June 30, 2024, had 26 active leases. The incremental borrowing rate for a lease term of 1 year to 5 years is .5% to 2.656%, 5 years to 10 years is .75%, 10 years to 19 years is 1.75% and 20 years and over is 3.322% to 4.116%, and leases payments that range from $1,233 to $237,451. The combined total value of the lease liability is $9,943,048, and the total combined value of the short-term lease liability is $544,365. The buildings and equipment, the assets, are amortized using the straight-line method on over the lease term.

Principal and interest paid in the current year for governmental activities was $393,674, and $223,189, respectively.

The future principal and interest payments for governmental activities are:

Governmental Activities			
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	$ 436,619	$ 285,905	$ 722,524
2026	386,623	273,736	660,359
2027	381,616	263,030	644,646
2028	401,727	251,768	653,495
2029	422,729	239,791	662,520
2030 - 2034	2,458,960	991,957	3,450,917
2035 - 2039	2,590,320	578,384	3,168,704
2040 - 2044	1,844,853	128,379	1,973,232
2045 - 2049	85,986	7,764	93,750
2050 - 2054	36,538	962	37,500
	$ 9,045,971	$ 3,021,676	$ 12,067,647

Principal and interest paid in the current year for business-type activities was $113,670, and $19,748, respectively.

The future principal and interest payments for business-type activities are:

Business-Type Activities			
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	$ 107,746	$ 17,708	$ 125,454
2026	94,346	15,749	110,095
2027	74,710	14,052	88,762
2028	78,565	12,593	91,158
2029	82,569	11,057	93,626
2030 - 2034	209,812	35,451	245,263
2035 - 2039	82,649	22,071	104,720
2040 - 2044	99,951	13,542	113,493
2045 - 2049	36,634	5,386	42,020
2050 - 2054	18,039	2,391	20,430
2055 - 2059	9,951	714	10,665
2060 - 2061	2,105	37	2,142
	$ 897,077	$ 150,751	$ 1,047,828

City of Las Cruces

Notes to Financial Statements
June 30, 2024

NOTE 24: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

For the year ended June 30, 2024, 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.

As June 30, 2024, the City had 12 active subscriptions. The subscriptions have payments that range from $6,387 to $124,875 and interest rates that range from 0.4950% to 3.2380%. Variable payments based on the future performance of the lessee or lessor, or usage of the underlying assets are not included in the measurement of the lease assets or liabilities.

The combined value of the right to use asset is $2,052,727 with accumulated amortization of $1,178,614 is included within the Subscription Class activities table found below. In addition, the total combined value of the subscription liability is $703,415, and the total combined value of the short-term subscription liability is $461,734.

Amount of Subscription Assets by Major Classes of Underlying Asset

	As of June 30, 2024	
Asset Class	Subscription Asset Value	Accumulated Amortization
Software	$ 2,052,727	$ 1,178,614
Total Subscriptions	$ 2,052,727	$ 1,178,614

NOTE 24: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (Continued)

Governmental Activities

Principal and interest paid in the current year for governmental activities was $384,164, and $13,627, respectively.

The future principal and interest payments for governmental activities are:

Governmental Activities			
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	$ 382,736	$ 10,525	$ 393,261
2026	89,081	3,135	92,216
2027	47,852	1,442	49,294
2028	14,660	340	15,000
	$ 534,329	$ 15,442	$ 549,771

Business-Type Activities

Principal and interest paid in the current year for governmental activities was $79,694, and $1,120, respectively.

The future principal and interest payments for governmental activities are:

Business-Type Activities			
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	$ 78,998	$ 1,703	$ 80,701
2026	79,895	806	80,701
2027	10,193	8	10,201
	$ 169,086	$ 2,517	$ 171,603

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LAS CRUCES

City of Las Cruces

Schedule of City's Proportionate Share of the Net Pension Liability
Public Employees Retirement Association (PERA)
Last 10 Fiscal Years

		2024	2023
City of Las Cruces Proportion of the Net Pension Liability (Asset)			
Municipal		5.46%	5.49%
Police		4.65%	4.21%
Fire		5.96%	6.73%
City of Las Cruces Proportionate Share of Net Pension Liability (Asset)			
Municipal	$	115,666,737	97,337,569
Police		44,862,787	33,816,467
Fire		53,662,124	51,136,066
City of Las Cruces Covered Payroll			
Municipal	$	53,165,243	52,571,774
Police		12,909,658	11,280,411
Fire		10,579,002	10,579,002
City of Las Cruces Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll			
Municipal		217.56%	185.15%
Police		347.51%	299.78%
Fire		507.25%	483.37%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		67.26%	69.35%

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 City's Proportionate Share of the Net Pension Liability
Public Employees Retirement Association (PERA)
Last 10 Fiscal Years

2022	2021	2020	2019	2018	2017	2016	2015
5.32%	5.25%	5.15%	4.93%	4.97%	5.01%	5.03%	4.64%
4.40%	4.63%	4.77%	4.90%	4.90%	4.91%	5.01%	5.10%
7.08%	6.92%	6.80%	6.68%	6.12%	5.79%	5.87%	5.72%
59,937,412	106,209,400	89,201,823	71,990,380	63,198,637	73,329,081	49,796,563	36,171,147
22,775,827	39,776,830	35,224,908	33,450,650	27,220,489	36,200,879	23,390,154	16,640,441
42,995,103	52,335,772	46,749,288	42,749,150	35,014,102	38,617,182	29,442,649	23,884,004
53,026,536	54,797,960	46,232,164	44,588,361	42,932,089	38,628,050	37,425,872	35,224,299
8,859,578	8,687,149	11,906,454	11,625,976	11,333,930	10,991,888	11,050,695	10,836,755
6,569,825	6,156,619	9,051,778	8,487,146	7,417,574	6,733,578	6,694,291	6,104,919
113.03%	193.82%	192.94%	161.46%	147.21%	189.83%	133.05%	102.69%
257.08%	457.88%	295.85%	287.72%	240.17%	329.34%	211.66%	153.56%
654.43%	850.07%	516.47%	503.69%	472.04%	573.50%	439.82%	391.23%
77.25%	66.36%	70.52%	71.13%	73.74%	69.18%	76.99%	81.29%

City of Las Cruces

Schedule of City's Contributions
Public Employees Retirement Association (PERA)
Last 10 Fiscal Years*

	2024	2023	2022
Contributions in relation to the contractually required contribution			
Municipal General	6,196,576	5,461,348	4,656,629
Municipal Police	2,827,998	2,439,002	2,101,615
Municipal Fire	2,555,437	2,339,986	2,309,863
	11,580,011	10,240,336	9,068,107
Contractually required contributions			
Municipal General	6,196,576	5,461,348	4,656,629
Municipal Police	2,827,998	2,439,002	2,101,615
Municipal Fire	2,555,437	2,339,986	2,309,863
	11,580,011	10,240,336	9,068,107
City's covered payroll			
Municipal General	57,485,433	53,165,243	52,571,774
Municipal Police	14,827,828	12,909,658	11,280,411
Municipal Fire	11,168,154	10,470,500	10,579,002
	83,481,415	76,545,401	74,431,187
Contributions "in relation" as a percentage of covered-employee payroll			
Municipal General	10.78%	10.27%	8.86%
Municipal Police	19.07%	18.89%	18.63%
Municipal Fire	22.88%	22.35%	21.83%

*****_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._

City of Las Cruces

Schedule of City's Contributions
Public Employees Retirement Association (PERA)
Last 10 Fiscal Years*

2021	2020	2019	2018	2017	2016
4,082,139	4,028,291	3,998,222	4,260,265	4,008,076	3,983,174
2,140,673	2,135,049	2,129,015	1,957,872	1,340,980	2,180,472
2,217,579	2,030,712	1,959,709	1,837,467	1,094,091	1,659,724
8,440,391	8,194,052	8,086,946	8,055,604	6,443,147	7,823,370
4,082,139	4,028,291	3,998,222	4,260,265	4,008,076	3,983,174
2,140,673	2,135,049	2,129,015	1,957,872	1,340,980	2,180,472
2,217,579	2,030,712	1,959,709	1,837,467	1,094,091	1,659,724
8,440,391	8,194,052	8,086,946	8,055,604	6,443,147	7,823,370
53,026,536	54,797,960	46,232,164	44,610,105	42,932,089	38,628,050
8,859,578	8,687,149	11,906,454	10,359,111	11,333,930	10,991,888
6,569,825	6,156,619	9,051,778	8,487,145	7,417,574	6,733,578
68,455,939	69,641,728	67,190,396	63,456,361	61,683,593	56,353,516
7.70%	7.35%	8.65%	9.55%	9.34%	10.31%
24.16%	24.58%	17.88%	18.90%	11.83%	19.84%
33.75%	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
NM Retiree Health Care Authority Plan
Last 10 Fiscal Years*

	June 30						
Fiscal Year	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Measurement Date	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**
City's Proportion of the Net OPEB liability (Asset)	1.51209%	1.59685%	1.61008%	1.59526%	1.72086%	1.58074%	1.49262%
City's Proportionate Share of Net Pension Liability (Asset)	25,749,965	36,912,747	52,977,264	66,983,500	55,796,971	63,488,112	67,640,543
City's Covered Payroll	76,545,401	81,284,750	70,370,666	68,566,133	67,823,495	41,631,772	53,140,536
City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-employee Payroll	33.64%	45.41%	75.28%	97.69%	82.27%	152.50%	127.29%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	44.16%	33.33%	25.39%	16.50%	18.92%	13.14%	11.34%

**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.*

City of Las Cruces

Schedule of Employers Contributions
New Mexico Retiree Health Care Authority (NMRHCA) Plan
Last 10 Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018
Contractually Required Contribution	1,970,467	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	(1,970,467)	(1,800,812)	(1,625,695)	(1,559,715)	(1,547,087)	(1,457,909)	(1,300,015)
Contribution Deficiency (Excess)	-	-	-	-	-	-	-
Employer's covered payroll	82,792,712	76,545,401	81,284,750	70,370,666	68,566,133	67,823,495	41,631,772
Contributions as a percentage of covered payroll	2.38%	2.35%	2.00%	2.22%	2.26%	2.15%	3.12%

*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. *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.*

City of Las Cruces

Notes to Pension and OPEB Required Supplementary Information
June 30, 2024

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Changes to 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 Employee Retirement Association of New Mexico Annual Actuarial Valuations as of June 30, 2023 report is available at https://www.nmpera.org/financial-overview/retirement-fund-valuation-report

Retiree Health Care Authority (RHCA): In the total OPEB liability measured as of June 30, 2024, changes in assumptions include adjustment resulting from an increase in the discount rate from 5.42% to 6.22%. https://www.nmrhca.org/actuarial-valuation-reports/

COMBINING FINANCIAL STATEMENTS

CITY OF LAS CRUCES

City of Las Cruces

Special Revenue Fund Descriptions
June 30, 2024

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 expenditures 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. 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 allocate resources for the creation/promotion of affordable housing within the City of Las Cruces. In April 2021, the city adopted Ordinance 2965 within Chapter 13 of the Municipal Code to create the local Housing Trust Fund. The source of funding is through a transfer from the General Fund, Hold Harmless GRT Fund, and/or the Telshor Fund.

Fund 2100 – Special Revenue Grants – This fund is used to track operating grants for different departments. Resources are from various federal, State of New Mexico, county, 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. City Resolution 09-187 specifies that the fees collected from the City of Las Cruces license plates may only be used to finance the parks and recreation programs. Funding sources also include advertising fees from park and recreation facilities.

Fund 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, Section 59A-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 requires these funds to be used to operate the Police Department (NMSA 1978, Section 29-13).

City of Las Cruces

Special Revenue Fund Descriptions
June 30, 2024

Special Revenue Funds (Continued)

Fund 2421 – DWI Prevention – This fund accounts for the receipt of driving while intoxicated state fines. Receipts are remitted to the State (NMSA 1978, Section 31-12-7).

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 1232 (May 1991) requires the fund be used only in this manner.

Fund 2440 – Prisoner Care – This fund provides for some costs of 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. City Ordinance 483 (July 1983) requires the fund to be used only in this manner.

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. Resolution 12-027 authorized the public safety impact fees. Impact fees are governed by the state Development Fees Act (NMSA 1978, Section 5-8) and Chapter 33 of the Las Cruces Land Development Code.

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. City Ordinance 1338 (October 1993) requires the funds be used only in this manner.

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 2650 – Flood Control Operations – This fund accounts for expenditures for flood control operations. This fund's revenue source is property 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 (February 1998).

City of Las Cruces

Special Revenue Fund Descriptions
June 30, 2024

Special Revenue Funds (Continued)

Fund 2705 – Telshor Facility – This fund accounts for the receipt of proceeds from a lease of Memorial Medical Center to Province Healthcare and the termination of the lease with Memorial Medical Center, Inc. (Resolution 04-199). City Council has restricted the use of the lease proceeds to fund health-related programs and health-related capital projects (Resolution 05-128). The moratorium on the use of the Telshor Facility Fund was lifted in October 2007 (Resolution 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 requires these taxes to be used to operate the Convention and Visitors' Bureau (NMSA 1978, Section 3-38-13 to 3-38-25).

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. The allocation of settlement funds from the state Opioid Settlement Restricted Fund (NMSA 2023 Section 6-4-28 to 6-4-29) is governed by the New Mexico Opioid Allocation Agreement, which requires a separate fund to be created and used only on opioid related expenditures.

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 07-337.

Fund 2780 – Griggs and Walnut Plume Remediation – This fund is for a superfund site 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 for the fund are from a settlement payment with the EPA, transfers of Environmental Gross Receipts tax from General Fund, and water sales. 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, 2024

Special Revenue Funds (Continued)

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, August 2021) 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 required to be 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 7-1-6.9). 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, March 2007).

City of Las Cruces

Capital Projects Fund Descriptions
June 30, 2024

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 General Fund, Hold Harmless Replacement Gross Receipts Tax (HHR GRT) Contingency Fund, and Facilities Maintenance 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 (Ordinance 3024, February 2023). Payment of the bonds comes from the HHR GRT Contingency Fund.

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 (Ordinance 2786, July 2016). 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 (Ordinance 2808, May 2017). 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 (Ordinance 2871, August 2018). 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 impact fees paid to the City by subdivision developers in lieu of building parks and/or playgrounds. The park impact fees collected are then spent on park development throughout the entire city. City Ordinance 1456 and Resolution 95-368 authorized the park impact fees. Impact fees are governed by the state Development Fees Act (NMSA 1978, Section 5-8) and Chapter 33 of the Las Cruces Land Development Code.

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 (Resolution 07-337).

Fund 4201 – Capital Contributions – This fund's primary revenue source is developer contributions. Expenditures are for street and flood control projects.

City of Las Cruces

Capital Projects Fund Descriptions
June 30, 2024

Capital Projects Funds (Continued)

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, HHR GRT Contingency Fund, Telshor Fund, Sonoma Ranch Special Projects Fund, and formerly the Street Maintenance Operations Fund.

Fund 4205 – Special Street Projects – This fund was established as a result of development settlements. Resources are made available through the sale of property, developer contributions, and transfers from the Flood Control Operations Fund. Expenditures are for street and flood control projects.

Fund 4227 – VAD Street Projects – This fund was established as a result of the 2016 and 2019 Voluntary Assessment District bonds. Funding sources include State Shared GRT Improvement Revenue Bonds, Series 2016 (Ordinance 2774, February 2016) and Series 2019 (Ordinance 2894, August 2019). 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 (Ordinance 2760, September 2015). Expenditures are for the construction and acquisition of streets, roadways, public facilities and infrastructure to include supplemental funding for the GO Bond projects, the Las Cruces Airport, and the Las Cruces Convention Center. Payment of the bond comes from the HHR GRT Contingency Fund.

Fund 4230 – General Obligation Bonds 2018 – This fund was established as a result of the 2018 General Obligation (GO) bond questions. Funding sources are from General Obligation Improvement Bonds, Series 2019 (Ordinance 2883, February 2019) and Series 2020 (Ordinance 2936, August 2020). 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 questions. Funding sources are from General Obligation Improvement bonds, Series 2023 (Ordinance 3025, February 2023) and Series 2024 (Ordinance 3062, March 2024). 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 Tax Increment Development District (TIDD) Dedicated Revenue Fund and from the General Fund. Expenditures are for the construction and maintenance of public infrastructure improvements in the downtown area (Resolution 08-143).

City of Las Cruces

Capital Projects Fund Descriptions
June 30, 2024

Capital Projects Funds (Continued)

Fund 4271 – TIDD Street Bond Projects – This fund was established as a result of the 2015 Sponge bond for TIDD Plan related projects. Funding sources are from Tax Increment Development Revenue Bonds, Series 2016 and Series 2018. 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.

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 (Ordinance 2760, September 2015). Expenditures are for economic development capital improvement projects, including Downtown Las Cruces, Las Cruces Airport, Las Cruces Convention Center, and existing flood control construction/improvements. Payments for the bond 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 fire department. Funding comes from State Shared Gross Receipts Tax Improvement Revenue Bonds, Series 2022 (Ordinance 3007, August 2022). Payment of the bond comes from the General Fund.

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 (Ordinance 2925, May 2020). 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 (Ordinance 2925, May 2020). Expenditures are for energy efficiency and water conservation improvements to city facilities. Payments for the bonds come from the General Fund and HHR GRT Contingency Fund.

Fund 4622 – NMFA 2023A SSGRT Projects – This fund was established as a result of the New Mexico State Shared Gross Receipts Tax Improvement Revenue Bonds, Series 2023A (Ordinance 3048, November 2023). Expenditures are for the purchase of fire engines, a ladder truck, ambulances, crash trucks, and rescue vehicles for the fire department. Payment of the bond comes from the HHR GRT Contingency Fund.

Fund 4624 – Gas Tax Loan 2018 – This fund was established as the result of a 2018 NMFA loan (Ordinance 2876, October 2018). Expenditures are for replacing street equipment. Payment of the loan comes from the Gas Tax Fund.

Fund 4632 – NMFA MGRT 2017 – This fund was established as a result of the Municipal Gross Receipts Tax Revenue Bonds, Series 2017 (Ordinance 2809, May 2017). 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.

City of Las Cruces

Capital Projects Fund Descriptions
June 30, 2024

Capital Projects Funds (Continued)

Fund 4634 – NMFA MGRT 2020 – This fund was established as a result of the Municipal Gross Receipts Tax Revenue Loan, Series 2020A (Ordinance 2920, April 2020) and 2020B (Ordinance 2919, April 2020). Expenditures are for street and flood construction and/or improvements. Payment of the loans come from the General Fund and formerly the Street Maintenance Operations Fund.

Fund 4636 – NMFA MGRT 2023 – This fund was established as a result of the Municipal Gross Receipts Tax Loan, Series 2023A (Ordinance 3034, June 2023) and 2023B (Ordinance 3035, June 2023). Expenditures are for flood control infrastructure projects and street improvement projects. Payment of the loans come from the HHR GRT Contingency Fund.

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue			
	Community Development Block Grant	Affordable Housing Trust	Recreation Projects	Environmental Protection Fund
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	240,959	8,162,545	120,613	350,606
Receivables, net	4,090,800	4,713	-	-
Due from other governmental units	735,644	-	-	-
Total assets	$ 5,067,403	$ 8,167,258	$ 120,613	$ 350,606
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 317,473	152,227	$ -	$ -
Due to other funds	578,402	-	-	-
Accrued liabilities	9,314	-	-	-
Unearned revenue	4,099,694	-	-	-
Total liabilities	5,004,883	152,227	-	-
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	8,015,031	-	-
Parks and Recreation	-	-	120,613	-
Public Works	-	-	-	-
Debt service	-	-	-	-
Quality of Life	-	-	-	350,606
Committed for:	-	-	-	-
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	62,520	8,015,031	120,613	350,606
Total liabilities, deferred inflows of resources, and fund balances	$ 5,067,403	$ 8,167,258	$ 120,613	$ 350,606

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue			
	Fire	Emergency Medical Services	Police Protection	National Opioid Settlement
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	1,342,353	164	127,153	3,484,245
Receivables, net	-	-	-	46,087
Due from other governmental units	-	-	-	-
Total assets	$ 1,342,353	$ 164	$ 127,153	$ 3,530,332
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 102,665	$ -	$ -	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	-	271	-
Unearned revenue	923,413	-	21,545	-
Total liabilities	1,026,078	-	21,816	-
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	105,337	-
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	3,530,332
Public Works	-	-	-	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:	-	-	-	
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	316,275	164	105,337	3,530,332
Total liabilities, deferred inflows of resources, and fund balances	$ 1,342,353	$ 164	$ 127,153	$ 3,530,332

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue			
	DWI Prevention	Traffic Safety Education	Prisoner Care	Public Safety Impact Fee
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	12,662	16,503	1,096,230	585,473
Receivables, net	-	-	-	-
Due from other governmental units	-	-	-	-
Total assets	$ 12,662	$ 16,503	$ 1,096,230	$ 585,473
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 749	$ -	$ 82,227	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	749	-	82,227	-
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	-
Public safety programs	11,913	16,503	1,014,003	585,473
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	-	-	-	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	11,913	16,503	1,014,003	585,473
Total liabilities, deferred inflows of resources, and fund balances	$ 12,662	$ 16,503	$ 1,096,230	$ 585,473

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue			
	Judicial Education	Court Automation	Street Maintenance	Flood Control
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	3,954	448,452	-	1,722,315
Receivables, net	-	-	-	-
Due from other governmental units	-	-	-	367,917
Total assets	$ 3,954	$ 448,452	$ -	$ 2,090,232
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 614	$ 1,238	$ -	$ 38,755
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	75,700
Unearned revenue	-	-	-	-
Total liabilities	614	1,238	-	114,455
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	251,733
Total deferred inflows of resources	-	-	-	251,733
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	-	-	-
Public safety programs	3,340	447,214		
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	-	-	-	1,724,044
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	3,340	447,214	-	1,724,044
Total liabilities, deferred inflows of resources, and fund balances	$ 3,954	$ 448,452	$ -	$ 2,090,232

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue			
	Health Care Services From MMC Lease	Convention & Visitors Bureau	Downtown Revitalization	Sonoma Ranch
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	639,715	4,034,755	53,230	758,916
Receivables, net	-	318,387	-	7,282,796
Due from other governmental units	-	-	-	-
Total assets	$ 639,715	$ 4,353,142	$ 53,230	$ 8,041,712
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 51,470	$ 433,624	$ -	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	37,274	-	-
Unearned revenue	-	441	-	-
Total liabilities	51,470	471,339	-	-
Deferred Inflows of resources				
Special assessment receipts	-	-	-	8,041,712
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	8,041,712
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	-	3,881,803	53,230	
Public safety programs				
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	-	-	-	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	588,245	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	588,245	3,881,803	53,230	-
Total liabilities, deferred inflows of resources, and fund balances	$ 639,715	$ 4,353,142	$ 53,230	$ 8,041,712

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue			
	Valley View Heske Garden	Griggs Walnut Plume	Environmental Gross Receipts Tax	Gasoline Tax
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	167,661	6,332,719	-	2,270,584
Receivables, net	-	17,809	-	-
Due from other governmental units	-	-	-	112,990
Total assets	$ 167,661	$ 6,350,528	$ -	$ 2,383,574
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ 90,511	$ -	$ 18,366
Due to other funds	-	-	-	-
Accrued liabilities	-	1,152	-	18,582
Unearned revenue	-	-	-	-
Total liabilities	-	91,663	-	36,948
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	167,661	-	-	-
Public Works	-	6,258,865	-	2,346,626
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	167,661	6,258,865	-	2,346,626
Total liabilities, deferred inflows of resources, and fund balances	$ 167,661	$ 6,350,528	$ -	$ 2,383,574

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue		Capital Projects	
	TIDD Dedicated Revenues	Las Cruces Convention Center	Community Investment Projects	2016 Flood
Assets				
Pooled cash and investments	$ -	$ -	$ 2,029,250	$ -
Restricted cash and investments	6,732,979	566,098	-	-
Receivables, net	37,011	136,613	-	-
Due from other governmental units	1,160,616	-	-	-
Total assets	$ 7,930,606	$ 702,711	$ 2,029,250	$ -
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 71,203	$ 5,470	$ 54,663	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	71,203	5,470	54,663	-
Deferred Inflows of resources				
Special assessment receipts	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable:				
Restricted for:				
Economic Development	7,859,403	-	-	-
Public safety programs	-	-	-	-
Housing and community development	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	-	-	1,974,587	-
Debt service	-	697,241	-	-
Quality of Life	-	-		-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	7,859,403	697,241	1,974,587	-
Total liabilities, deferred inflows of resources, and fund balances	$ 7,930,606	$ 702,711	$ 2,029,250	$ -

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects			
	2017 SSGRT Facilities	2018 HHGRT	Capital Grant Projects	Public Parks
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	151,944	-	229,291	7,112,460
Receivables, net	-	-	-	-
Due from other governmental units	-	-	3,886,629	-
Total assets	$ 151,944	$ -	$ 4,115,920	$ 7,112,460
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ -	$ 1,858,023	$ 2,678
Due to other funds	-	-	2,004,566	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	253,331	-
Total liabilities	-	-	4,115,920	2,678
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	-	-	-	7,109,782
Public Works	151,944	-	-	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	151,944	-	-	7,109,782
Total liabilities, deferred inflows of resources, and fund balances	$ 151,944	$ -	$ 4,115,920	$ 7,112,460

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects			
	Street Improvement	Sales Tax-Street Maintenance	VAD Street Project	2015A HHS
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	1,890,837	9,981,727	1,506,536	-
Receivables, net	-	14,480	-	-
Due from other governmental units	-	-	-	-
Total assets	$ 1,890,837	$ 9,996,207	$ 1,506,536	$ -
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ 384,889	$ 101,418	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	14,480	-	-
Total liabilities	-	399,369	101,418	-
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	1,890,837	9,596,838	1,405,118	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	1,890,837	9,596,838	1,405,118	-
Total liabilities, deferred inflows of resources, and fund balances	$ 1,890,837	$ 9,996,207	$ 1,506,536	$ -

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects			
	General Obligation Bonds	TIDD Street Projects	Flood Control	2015B HHS
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	14,981,388	12,172,075	6,567,540	20,443
Receivables, net	8,115	-	16,134	-
Due from other governmental units	-	-	-	-
Total assets	$ 14,989,503	$ 12,172,075	$ 6,583,674	$ 20,443
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 1,140,405	$ 234,301	$ 61,303	$ 6,864
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	1,140,405	234,301	61,303	6,864
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	13,849,098	11,937,774	6,522,371	13,579
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	13,849,098	11,937,774	6,522,371	13,579
Total liabilities, deferred inflows of resources, and fund balances	$ 14,989,503	$ 12,172,075	$ 6,583,674	$ 20,443

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects			
	2020A NMFA SSGRT	2020B NMFA ESP	2018 Gas Tax Loan	2017 NMFA
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	3,887,028	-	195	-
Receivables, net	-	-	-	-
Due from other governmental units	-	-	-	-
Total assets	$ 3,887,028	$ -	$ 195	$ -
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ 325,311	$ -	$ -	$ -
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	325,311	-	-	-
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	3,561,717	-	195	-
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	3,561,717	-	195	-
Total liabilities, deferred inflows of resources, and fund balances	$ 3,887,028	$ -	$ 195	$ -

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects			
	NMFA Equipment	2020 NMFA MGRT	2023 NMFA Equipment	2023 NMFA MGRT
Assets				
Pooled cash and investments	$ -	$ -	$ -	$ -
Restricted cash and investments	485,137	1,042,923	4,579,394	8,389,969
Receivables, net	-	-	-	-
Due from other governmental units	-	-	-	-
Total assets	$ 485,137	$ 1,042,923	$ 4,579,394	$ 8,389,969
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts and contracts payable	$ -	$ -	$ -	$ 270,672
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	270,672
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	-	-	-	-
Parks and Recreation	-	-	-	-
Public Works	485,137	1,042,923	4,579,394	8,119,297
Debt service	-	-	-	-
Quality of Life	-	-	-	-
Committed for:				
Health related programs	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	485,137	1,042,923	4,579,394	8,119,297
Total liabilities, deferred inflows of resources, and fund balances	$ 485,137	$ 1,042,923	$ 4,579,394	$ 8,389,969

City of Las Cruces

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects	
	2024 SSGRT	Total
Assets		
Pooled cash and investments	$ -	$ 2,029,250
Restricted cash and investments	13,154,375	125,424,146
Receivables, net	87,929	12,060,874
Due from other governmental units	-	6,263,796
Total assets	$ 13,242,304	$ 145,778,066
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts and contracts payable	$ -	$ 5,807,119
Due to other funds	-	2,582,968
Accrued liabilities	-	142,293
Unearned revenue	-	5,312,904
Total liabilities	-	13,845,284
Deferred Inflows of resources		
Special assessment receipts	-	8,041,712
Unavailable revenue	-	251,733
Total deferred inflows of resources	-	8,293,445
Fund Balances		
Nonspendable:		
Restricted for:		
Economic Development	-	11,794,436
Public safety programs	-	2,500,222
Housing and community development	-	8,077,551
Parks and Recreation	-	10,928,388
Public Works	13,242,304	88,702,648
Debt service	-	697,241
Quality of Life	-	350,606
Committed for:		
Health related programs	-	588,245
Unassigned (deficit)	-	-
Total fund balances	13,242,304	123,639,337
Total liabilities, deferred inflows of resources, and fund balances	$ 13,242,304	$ 145,778,066 -

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue			
	Community Development Block Grant	Affordable Housing Trust	Recreation Projects	Environmental Protection Fund
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	9,675	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	-	54,498	5,514	8,940
Intergovernmental:				
Federal	1,739,564	-	-	-
State	-	-	-	-
Local	-	-	-	-
Other	167,963	-	-	189,494
Total revenues	1,907,527	54,498	15,189	198,434
Expenditures				
Current:				
General government	-	-	-	71,503
Police	-	-	-	-
Fire	-	-	-	-
Community development	1,853,063	117,330	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	54,464	-	-	-
Debt service				
Interest and other charges	-	160,150	-	-
Total expenditures	1,907,527	277,480	-	71,503
Revenues over (under) expenditures	-	(222,982)	15,189	126,931
Other Financing Sources (Uses)				
Issuance of debt	-	6,000,000	-	-
Premium on issuance of debt	-	32,484	-	
Sale of capital assets	-	215,851	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	6,248,335	-	-
Net change in fund balance	-	6,025,353	15,189	126,931
Fund balances- beginning of year	62,520	1,989,678	105,424	223,675
Fund balance- end of year	$ 62,520	$ 8,015,031	$ 120,613	$ 350,606

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue			
	Fire	Emergency Medical Services	Police Protection	National Opioid Settlement
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	-	-	5,092	80,197
Intergovernmental:				
Federal	-	-	-	-
State	1,179,683	19,072	409,870	-
Local	-	-	-	-
Other	-	-	-	2,844,895
Total revenues	1,179,683	19,072	414,962	2,925,092
Expenditures				
Current:				
General government	-	-	1,785	-
Police	-	-	397,952	-
Fire	1,068,735	19,072	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	110,948	-	17,970	-
Debt service				
Interest and other charges	-	-	-	-
Total expenditures	1,179,683	19,072	417,707	-
Revenues over (under) expenditures	-	-	(2,745)	2,925,092
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt				
Sale of capital assets	-	-	1,830	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	1,830	-
Net change in fund balance	-	-	(915)	2,925,092
Fund balances- beginning of year	316,275	164	106,252	605,240
Fund balance- end of year	$ 316,275	$ 164	$ 105,337	$ 3,530,332

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue			
	DWI Prevention	Traffic Safety Education	Prisoner Care	Public Safety Impact Fee
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	6,898	8,961	70,864	-
Investment income (loss)	592	766	40,060	27,414
Intergovernmental:			-	-
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Other	-	-	-	899,248
Total revenues	7,490	9,727	110,924	926,662
Expenditures				
Current:				
General government	-	-	404,661	-
Police	7,721	10,594	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Interest and other charges	-	-	-	-
Total expenditures	7,721	10,594	404,661	-
Revenues over (under) expenditures	(231)	(867)	(293,737)	926,662
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt			-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	1,000,000	-
Transfers out	-	-	-	(729,531)
Total other financing sources (uses)	-	-	1,000,000	(729,531)
Net change in fund balance	(231)	(867)	706,263	197,131
Fund balances- beginning of year	12,144	17,370	307,740	388,342
Fund balance- end of year	$ 11,913	$ 16,503	$ 1,014,003	$ 585,473

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue			
	Judicial Education	Court Automation	Street Maintenance	Flood Control
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	5,928,897
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	10,523	38,901	-	-
Investment income (loss)	191	21,940	-	28,013
Intergovernmental:	-	-		
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Other	-	-	-	-
Total revenues	10,714	60,841	-	5,956,910
Expenditures				
Current:				
General government	12,032	66,847	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	2,653,162
Parks and Rec	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Interest and other charges	-	-	-	-
Total expenditures	12,032	66,847	-	2,653,162
Revenues over (under) expenditures	(1,318)	(6,006)	-	3,303,748
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	6,199
Transfers out	-	-	-	(2,143,917)
Total other financing sources (uses)	-	-	-	(2,137,718)
Net change in fund balance	(1,318)	(6,006)	-	1,166,030
Fund balances- beginning of year	4,658	453,220	-	558,014
Fund balance- end of year	$ 3,340	$ 447,214	$ -	$ 1,724,044

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue			
	Health Care Services From MMC Lease	Convention & Visitors Bureau	Downtown Revitalization	Sonoma Ranch
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	2,825,347	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	51,619	70,041	2,536	-
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Other	-	19,404	-	-
Total revenues	51,619	2,914,792	2,536	-
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	599,052	-	-	-
Quality of Life	7,191	-	-	-
Economic development	-	2,881,344	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	387,592	79,365	-	-
Debt service				
Interest and other charges	-	-	-	-
Total expenditures	993,835	2,960,709	-	-
Revenues over (under) expenditures	(942,216)	(45,917)	2,536	-
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	(942,216)	(45,917)	2,536	-
Fund balances- beginning of year	1,530,461	3,927,720	50,694	-
Fund balance- end of year	$ 588,245	$ 3,881,803	$ 53,230	$ -

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue			
	Valley View Heske Garden	Griggs Walnut Plume	Environmental Gross Receipts Tax	Gasoline Tax
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	1,836,448
Charges for services	-	130,005	-	-
Fees and fines	-	-	-	-
Investment income (loss)	8,143	306,434	-	126,863
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Other	-	9,995	-	-
Total revenues	8,143	446,434	-	1,963,311
Expenditures				
Current:				
General government	-	563,903	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	1,362,692
Parks and Rec	4,409	-	-	-
Capital outlay	-	37,119	-	738,279
Debt service				
Interest and other charges	-	-	-	-
Total expenditures	4,409	601,022	-	2,100,971
Revenues over (under) expenditures	3,734	(154,588)	-	(137,660)
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	400,000	-	-
Transfers out	-	-	-	(429,442)
Total other financing sources (uses)	-	400,000	-	(429,442)
Net change in fund balance	3,734	245,412	-	(567,102)
Fund balances- beginning of year	163,927	6,013,453	-	2,913,728
Fund balance- end of year	$ 167,661	$ 6,258,865	$ -	$ 2,346,626

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue		Capital Projects	
	TIDD Dedicated Revenues	Las Cruces Convention Center	Community Investment Projects	2016 Flood
Revenues				
Taxes:				
Gross receipts	$ 4,113,362	$ -	$ -	$ -
Property	105,916	-	-	-
Lodgers	-	-	-	-
State-shared	2,127,120	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	1,299,456	-	-
Investment income (loss)	469,823	34,579	97,379	7,187
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Other	-	-	-	-
Total revenues	6,816,221	1,334,035	97,379	7,187
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	542,704	502,476	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	-	-	149,071	-
Debt service				
Interest and other charges	-	-	-	-
Total expenditures	542,704	502,476	149,071	-
Revenues over (under) expenditures	6,273,517	831,559	(51,692)	7,187
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(9,015,501)	(813,693)	-	(249,724)
Total other financing sources (uses)	(9,015,501)	(813,693)	-	(249,724)
Net change in fund balance	(2,741,984)	17,866	(51,692)	(242,537)
Fund balances- beginning of year	10,601,387	679,375	2,026,279	242,537
Fund balance- end of year	$ 7,859,403	$ 697,241	$ 1,974,587	$ -

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	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	-	-	-	2,117,648
Investment income (loss)	107,865	(46,943)	-	363,982
Intergovernmental:				
Federal	-	-	2,197,666	-
State	-	-	7,014,263	-
Local	-	-	531,509	-
Other	-	-	-	-
Total revenues	107,865	(46,943)	9,743,438	2,481,630
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	7,348	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	11,494	-	115,739	-
Parks and Rec	-	-	-	-
Capital outlay	313,790	-	9,607,949	2,265,182
Debt service				
Interest and other charges	-	-	-	-
Total expenditures	325,284	-	9,731,036	2,265,182
Revenues over (under) expenditures	(217,419)	(46,943)	12,402	216,448
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(359,841)	-	-
Total other financing sources (uses)	-	(359,841)	-	-
Net change in fund balance	(217,419)	(406,784)	12,402	216,448
Fund balances- beginning of year	369,363	406,784	(12,402)	6,893,334
Fund balance- end of year	$ 151,944	$ -	$ -	$ 7,109,782

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	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)	84,744	476,384	101,595	16,937
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Other	288,626	535,387	-	-
Total revenues	373,370	1,011,771	101,595	16,937
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	266,785	-	-
Parks and Rec	-	-	-	-
Capital outlay	-	6,704,027	1,968,236	-
Debt service				
Interest and other charges	-	-	-	-
Total expenditures	-	6,970,812	1,968,236	-
Revenues over (under) expenditures	373,370	(5,959,041)	(1,866,641)	16,937
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	10,520	-	-
Transfers in	-	6,500,000	-	-
Transfers out	-	-	-	(106,576)
Total other financing sources (uses)	-	6,510,520	-	(106,576)
Net change in fund balance	373,370	551,479	(1,866,641)	(89,639)
Fund balances- beginning of year	1,517,467	9,045,359	3,271,759	89,639
Fund balance- end of year	$ 1,890,837	$ 9,596,838	$ 1,405,118	$ -

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	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)	1,203,403	391,295	316,324	58,730
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Other	-	-	108,352	-
Total revenues	1,203,403	391,295	424,676	58,730
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	4,174,193	760,172	2,074,888	1,190,248
Debt service				
Interest and other charges	-	-	-	-
Total expenditures	4,174,193	760,172	2,074,888	1,190,248
Revenues over (under) expenditures	(2,970,790)	(368,877)	(1,650,212)	(1,131,518)
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	8,515,501	1,500,000	-
Transfers out	(458,491)	-	-	-
Total other financing sources (uses)	(458,491)	8,515,501	1,500,000	-
Net change in fund balance	(3,429,281)	8,146,624	(150,212)	(1,131,518)
Fund balances- beginning of year	17,278,379	3,791,150	6,672,583	1,145,097
Fund balance- end of year	$ 13,849,098	$ 11,937,774	$ 6,522,371	$ 13,579

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	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)	295,056	18,705	-	(12,155)
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Other	-	-	-	728
Total revenues	295,056	18,705	-	(11,427)
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	3,882,914	1,211,875	-	-
Debt service				
Interest and other charges	-	-	-	-
Total expenditures	3,882,914	1,211,875	-	-
Revenues over (under) expenditures	(3,587,858)	(1,193,170)	-	(11,427)
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	(3,587,858)	(1,193,170)	-	(11,427)
Fund balances- beginning of year	7,149,575	1,193,170	195	11,427
Fund balance- end of year	$ 3,561,717	$ -	$ 195	$ -

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Capital Projects			
	NMFA Equipment	2020 NMFA MGRT	2023 NMFA Equipment	2023 NMFA MGRT
Revenues				
Taxes:				
Gross receipts	$ -	$ -	$ -	$ -
Property	-	-	-	-
Lodgers	-	-	-	-
State-shared	-	-	-	-
Charges for services	-	-	-	-
Fees and fines	-	-	-	-
Investment income (loss)	31,554	97,056	144,275	364,677
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Local	-	-		
Other	-	-	-	-
Total revenues	31,554	97,056	144,275	364,677
Expenditures				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Rec	-	-	-	-
Capital outlay	-	1,749,273	1,078,642	270,673
Debt service				
Interest and other charges	-	-	66,239	124,707
Total expenditures	-	1,749,273	1,144,881	395,380
Revenues over (under) expenditures	31,554	(1,652,217)	(1,000,606)	(30,703)
Other Financing Sources (Uses)				
Issuance of debt	-	-	5,580,000	8,150,000
Premium on issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	5,580,000	8,150,000
Net change in fund balance	31,554	(1,652,217)	4,579,394	8,119,297
Fund balances- beginning of year	453,583	2,695,140	-	-
Fund balance- end of year	$ 485,137	$ 1,042,923	$ 4,579,394	$ 8,119,297

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Capital Projects	
	2024 SSGRT	Total
Revenues		
Taxes:		
Gross receipts	$ -	$ 4,113,362
Property	-	6,034,813
Lodgers	-	2,825,347
State-shared	-	3,973,243
Charges for services	-	130,005
Fees and fines	-	3,553,251
Investment income (loss)	534,822	5,996,127
Intergovernmental:		
Federal	-	3,937,230
State	-	8,622,888
Local	-	531,509
Other	-	5,064,092
Total revenues	534,822	44,781,867
Expenditures		
Current:		
General government	-	1,120,731
Police	-	416,267
Fire	-	1,095,155
Community development	-	2,569,445
Quality of Life	-	7,191
Economic development	-	3,926,524
Public works	-	4,409,872
Parks and Rec	-	4,409
Capital outlay	-	38,826,870
Debt service		
Interest and other charges	-	351,096
Total expenditures	-	52,727,560
Revenues over (under) expenditures	534,822	(7,945,693)
Other Financing Sources (Uses)		
Issuance of debt	-	19,730,000
Premium on issuance of debt	-	32,484
Sale of capital assets	-	228,201
Transfers in	-	17,921,700
Transfers out	-	(14,306,716)
Total other financing sources (uses)	-	23,605,669
Net change in fund balance	534,822	15,659,976
Fund balances- beginning of year	12,707,482	107,979,361
Fund balance- end of year	$ 13,242,304	$ 123,639,337

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Intergovernmental				
Federal	$ 6,683,075	$ 6,683,075	$ 1,739,564	$ (4,943,511)
Other	-	-	167,963	167,963
Total revenues	6,683,075	6,683,075	1,907,527	(4,775,548)
Expenditures				
Current				
Community Development	6,417,842	6,417,842	1,853,063	4,564,779
Capital outlay	270,000	270,000	54,464	215,536
Total expenditures	6,687,842	6,687,842	1,907,527	4,780,315
Revenues over (under) expenditures	(4,767)	(4,767)	-	4,767
Net change in fund balance	(4,767)	(4,767)	-	4,767
Fund balances- beginning of year	62,520	62,520	62,520	-
Fund balance- end of year	$ 57,753	$ 57,753	$ 62,520	$ 4,767

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Investment income (loss)	$ -	$ -	$ 54,498	$ 54,498
Other	-	-	-	-
Total revenues	-	-	54,498	54,498
Expenditures				
Current				
Community development	792,907	6,665,241	117,330	6,547,911
Capital outlay	-	-	160,150	(160,150)
Total expenditures	792,907	6,665,241	277,480	6,387,761
Revenues over (under) expenditures	(792,907)	(6,665,241)	(222,982)	6,442,259
Other Financing Sources (Uses)				
Issuance of debt	6,000,000	6,000,000	6,000,000	-
Premium on issuance of debt	32,484	32,484	32,484	-
Sale of capital assets	-	-	215,851	215,851
Total other financing sources (uses)	6,032,484	6,032,484	6,248,335	215,851
Net change in fund balance	5,239,577	(632,757)	6,025,353	6,658,110
Fund balances- beginning of year	1,989,678	1,989,678	1,989,678	-
Fund balance- end of year	$ 7,229,255	$ 1,356,921	$ 8,015,031	$ 6,658,110

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City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Recreation Projects
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Taxes				
State-shared	$ 10,000	$ 10,000	$ 9,675	$ (325)
Investment income (loss)	-	-	5,514	5,514
Total revenues	10,000	10,000	15,189	5,189
Expenditures				
Current				
Capital outlay	50,000	50,000	-	50,000
Total expenditures	50,000	50,000	-	50,000
Revenues over (under) expenditures	(40,000)	(40,000)	15,189	55,189
Net change in fund balance	(40,000)	(40,000)	15,189	55,189
Fund balances- beginning of year	105,424	105,424	105,424	
Fund balance- end of year	$ 65,424	$ 65,424	$ 120,613	$ 55,189

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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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 8,940	$ 8,940
Other	-	200,000	189,494	(10,506)
Total revenues	-	200,000	198,434	(1,566)
Expenditures				
Current				
General government	-	247,000	71,503	175,497
Total expenditures	-	247,000	71,503	175,497
Revenues over (under) expenditures	-	(47,000)	126,931	173,931
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	(47,000)	126,931	173,931
Fund balance- beginning of year	223,675	223,675	223,675	-
Fund balance- end of year	$ 223,675	$ 176,675	$ 350,606	$ 173,931

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City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Fire Fund
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Intergovernmental				
State	$ 1,487,189	$ 2,103,096	$ 1,179,683	$ (923,413)
Total revenues	1,487,189	2,103,096	1,179,683	(923,413)
Expenditures				
Current				
Fire	1,437,189	1,971,228	1,068,735	902,493
Capital outlay	50,000	131,868	110,948	20,920
Total expenditures	1,487,189	2,103,096	1,179,683	923,413
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	$ -

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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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Intergovernmental				
State	$ 20,000	$ 19,072	$ 19,072	$ -
Total revenues	20,000	19,072	19,072	-
Expenditures				
Current				
Fire	20,000	19,072	19,072	-
Total expenditures	20,000	19,072	19,072	-
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	$ -

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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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 5,092	$ 5,092
Intergovernmental				
State	236,000	414,500	409,870	(4,630)
Total revenues	236,000	414,500	414,962	462
Expenditures				
Current				
General government	-	-	1,785	(1,785)
Police	241,200	401,730	397,952	3,778
Capital outlay	-	17,970	17,970	-
Total expenditures	241,200	419,700	417,707	1,993
Revenues over (under) expenditures	(5,200)	(5,200)	(2,745)	2,455
Other Financing Sources (Uses)				
Sale of capital assets	-	-	1,830	1,830
Total other financing sources (uses)	-	-	1,830	1,830
Net change in fund balance	(5,200)	(5,200)	(915)	4,285
Fund balances- beginning of year	106,252	106,252	106,252	-
Fund balance- end of year	$ 101,052	$ 101,052	$ 105,337	$ 4,285

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Investment income (loss)	$ -	$ -	$ 80,197	$ 80,197
Other	-	-	2,844,895.00	2,844,895.00
Total revenues	-	-	2,925,092	2,925,092
Expenditures				
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	2,925,092	2,925,092
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	2,925,092	2,925,092
Fund balances- beginning of year	605,240	605,240	605,240	-
Fund balance- end of year	$ 605,240	$ 605,240	$ 3,530,332	$ 2,925,092

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City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
DWI Prevention
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Fees and fines	$ 10,000	$ 10,000	$ 6,898	$ (3,102)
Investment income (loss)	-	-	592	592
Total revenues	10,000	10,000	7,490	(2,510)
Expenditures				
Current				
Police	10,000	10,000	7,721	2,279
Total expenditures	10,000	10,000	7,721	2,279
Revenues over (under) expenditures	-	-	(231)	(231)
Net change in fund balance	-	-	(231)	(231)
Fund balances- beginning of year	12,144	12,144	12,144	-
Fund balances- end of year	$ 12,144	$ 12,144	$ 11,913	$ (231)

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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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Fees and fines	$ 10,316	$ 10,316	$ 8,961	$ (1,355)
Investment income (loss)	-	-	766	766
Total revenues	10,316	10,316	9,727	(589)
Expenditures				
Current				
Police	20,316	20,316	10,594	9,722
Total expenditures	20,316	20,316	10,594	9,722
Revenues over (under) expenditures	(10,000)	(10,000)	(867)	9,133
Net change in fund balance	(10,000)	(10,000)	(867)	9,133
Fund balances- beginning of year	17,370	17,370	17,370	-
Fund balance- end of year	$ 7,370	$ 7,370	$ 16,503	$ 9,133

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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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ -	$ -	$ 70,864	$ 70,864
Investment income (loss)	-	-	40,060	40,060
Total revenues	-	-	110,924	110,924
Expenditures				
Current				
General Government	750,000	750,000	404,661	345,339
Total expenditures	750,000	750,000	404,661	345,339
Revenues over (under) expenditures	(750,000)	(750,000)	(293,737)	456,263
Other Financing Sources (Uses)				
Transfers In	1,000,000	1,000,000	1,000,000	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	1,000,000	1,000,000	1,000,000	-
Net change in fund balance	250,000	250,000	706,263	456,263
Fund balances- beginning of year	307,740	307,740	307,740	-
Fund balance- end of year	$ 557,740	$ 557,740	$ 1,014,003	$ 456,263

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Investment income (loss)	$ -	$ -	$ 27,414	$ 27,414
Other	550,000	550,000	899,248	$ 349,248
Total revenues	550,000	550,000	926,662	$ 376,662
Expenditures				
Total expenditures	-	-	-	-
Revenues over (under) expenditures	550,000	550,000	926,662	376,662
Other Financing Sources (Uses)				
Transfers out	(729,531)	(729,531)	(729,531)	-
Total other financing sources (uses)	(729,531)	(729,531)	(729,531)	-
Net change in fund balance	(179,531)	(179,531)	197,131	376,662
Fund balances- beginning of year	388,342	388,342	388,342	-
Fund balance- end of year	$ 208,811	$ 208,811	$ 585,473	376,662

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ 10,000	$ 18,000	$ 10,523	$ (7,477)
Investment income (loss)	-	-	191	191
Total revenues	10,000	18,000	10,714	(7,286)
Expenditures				
Current				
General government	10,000	18,000	12,032	5,968
Total expenditures	10,000	18,000	12,032	5,968
Revenues over (under) expenditures	-	-	(1,318)	(1,318)
Net change in fund balance	-	-	(1,318)	(1,318)
Fund balances- beginning of year	4,658	4,658	4,658	-
Fund balance- end of year	$ 4,658	$ 4,658	$ 3,340	$ (1,318)

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ 41,000	$ 41,000	$ 38,901	$ (2,099)
Investment income (loss)	-	-	21,940	21,940
Total revenues	41,000	41,000	60,841	19,841
Expenditures				
Current				
General government	113,100	113,100	66,847	46,253
Total expenditures	113,100	113,100	66,847	46,253
Revenues over (under) expenditures	(72,100)	(72,100)	(6,006)	66,094
Net change in fund balance	(72,100)	(72,100)	(6,006)	66,094
Fund balances- beginning of year	453,220	453,220	453,220	-
Fund balance- end of year	$ 381,120	$ 381,120	$ 447,214	$ 66,094

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with 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	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances- beginning of year	-	-	-	-
Fund balance- end of year	$ -	$ -	$ -	$ -

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes				
Property	$ 5,553,799	$ 5,553,799	$ 5,928,897	$ 375,098
Investment income (loss)	3,570	3,570	28,013	24,443
Total revenues	5,557,369	5,557,369	5,956,910	399,541
Expenditures				
Current				
Public works	3,087,754	3,093,671	2,653,162	440,509
Parks and Rec	50,000	50,000	-	50,000
Capital outlay	-	-	-	-
Total expenditures	3,137,754	3,143,671	2,653,162	490,509
Revenues over (under) expenditures	2,419,615	2,413,698	3,303,748	890,050
Other Financing Sources (Uses)				
Transfers In	-	6,199	6,199	-
Transfers Out	(2,151,403)	(2,143,917)	(2,143,917)	-
Total other financing sources (uses)	(2,151,403)	(2,137,718)	(2,137,718)	-
Net change in fund balance	268,212	275,980	1,166,030	890,050
Fund balances- beginning of year	558,014	558,014	558,014	-
Fund balance- end of year	$ 826,226	$ 833,994	$ 1,724,044	$ 890,050

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 51,619	$ 51,619
Total revenues	-	-	51,619	51,619
Expenditures				
Current				
Community development	600,000	600,000	599,052	948
Quality of Life	117,000	64,918	7,191	57,727
Capital outlay	2,814,204	507,837	387,592	120,245
Total expenditures	3,531,204	1,172,755	993,835	178,920
Revenues over (under) expenditures	(3,531,204)	(1,172,755)	(942,216)	230,539
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(3,531,204)	(1,172,755)	(942,216)	230,539
Fund balances- beginning of year	1,530,461	1,530,461	1,530,461	-
Fund balance- end of year	$ (2,000,743)	$ 357,706	$ 588,245	$ 230,539

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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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Taxes				
Lodgers	$ 3,058,973	$ 3,058,973	$ 2,825,347	$ (233,626)
Investment income (loss)	2,000	2,000	70,041	68,041
Intergovernmental				
State	-	-	-	-
Other	3,000	3,000	19,404	16,404
Total revenues	3,063,973	3,063,973	2,914,792	(149,181)
Expenditures				
Current				
Economic development	2,829,574	3,717,031	2,881,344	835,688
Capital outlay	88,000	88,000	79,365	8,635
Total expenditures	2,917,574	3,805,031	2,960,709	844,322
Revenues over (under) expenditures	146,399	(741,058)	(45,917)	695,141
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	146,399	(741,058)	(45,917)	695,141
Fund balances- beginning of year	3,927,720	3,927,720	3,927,720	-
Fund balance- end of year	$ 4,074,119	$ 3,186,662	$ 3,881,803	$ 695,141

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Investment income (loss)	$ -	$ -	$ 2,536	$ 2,536
Total revenues	-	-	2,536	2,536
Expenditures				
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	2,536	2,536
Net change in fund balance	-	-	2,536	2,536
Fund balances- beginning of year	50,694	50,694	50,694	-
Fund balance- end of year	$ 50,694	$ 50,694	$ 53,230	$ 2,536

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Investment income (loss)	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
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	$ -	$ -	$ -	$ -

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Investment income (loss)	$ -	$ -	$ 8,143	$ 8,143
Total revenues	-	-	8,143	8,143
Expenditures				
Current				
Parks and Rec	5,000	5,000	4,409	591
Total expenditures	5,000	5,000	4,409	591
Revenues over (under) expenditures	(5,000)	(5,000)	3,734	8,734
Net change in fund balance	(5,000)	(5,000)	3,734	8,734
Fund balances- beginning of year	163,927	163,927	163,927	-
Fund balance- end of year	$ 158,927	$ 158,927	$ 167,661	$ 8,734

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Charges for services	$ 204,000	$ 204,000	$ 130,005	$ (73,995)
Investment income (loss)	14,324	14,324	306,434	292,110
Other	-	-	9,995	9,995
Total revenues	218,324	218,324	446,434	228,110
Expenditures				
Current				
General government	1,458,178	1,371,541	563,903	807,638
Capital outlay	-	86,637	37,119	49,518
Total expenditures	1,458,178	1,458,178	601,022	857,156
Revenues over (under) expenditures	(1,239,854)	(1,239,854)	(154,588)	1,085,266
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	(839,854)	(839,854)	245,412	1,085,266
Fund balances- beginning of year	6,013,453	6,013,453	6,013,453	-
Fund balance- end of year	$ 5,173,599	$ 5,173,599	$ 6,258,865	$ 1,085,266

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with 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	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances- beginning of year	-	-	-	-
Fund balance- end of year	$ -	$ -	$ -	$ -

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes				
State-shared	$ 2,000,000	$ 2,000,000	$ 1,836,448	$ (163,552)
Investment income (loss)	2,450	2,450	$ 126,863	124,413
Total revenues	2,002,450	2,002,450	1,963,311	(39,139)
Expenditures				
Current				
Public works	1,016,041	1,016,041	1,362,692	(346,651)
Parks and Rec	15,000	15,000	-	15,000
Capital outlay	1,835,496	1,835,496	738,279	1,097,217
Total expenditures	2,866,537	2,866,537	2,100,971	765,566
Revenues over (under) expenditures	(864,087)	(864,087)	(137,660)	726,427
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(444,413)	(429,442)	(429,442)	-
Total other financing sources (uses)	(444,413)	(429,442)	(429,442)	-
Net change in fund balance	(1,308,500)	(1,293,529)	(567,102)	726,427
Fund balances- beginning of year	2,913,728	2,913,728	2,913,728	-
Fund balance- end of year	$ 1,605,228	$ 1,620,199	$ 2,346,626	$ 726,427

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Taxes				
Gross receipts	$ 3,700,000	$ 3,700,000	$ 4,113,362	$ 413,362
Property	60,000	60,000	105,916	45,916
State-shared	1,500,000	1,500,000	2,127,120	627,120
Investment income (loss)	70,000	70,000	469,823	399,823
Other	200	200	-	(200)
Total revenues	5,330,200	5,330,200	6,816,221	1,486,021
Expenditures				
Current				
Economic development	955,000	955,000	542,704	412,296
Total expenditures	955,000	955,000	542,704	412,296
Revenues over (under) expenditures	4,375,200	4,375,200	6,273,517	1,898,317
Other Financing Sources (Uses)				
Transfers out	(1,600,000)	(9,015,501)	(9,015,501)	-
Total other financing sources (uses)	(1,600,000)	(9,015,501)	(9,015,501)	-
Net change in fund balance	2,775,200	(4,640,301)	(2,741,984)	1,898,317
Fund balances- beginning of year	10,601,387	10,601,387	10,601,387	-
Fund balance- end of year	$ 13,376,587	$ 5,961,086	$ 7,859,403	$ 1,898,317

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ 1,400,000	$ 1,400,000	$ 1,299,456	$ (100,544)
Investment income (loss)	-	-	34,579	34,579
Total revenues	1,400,000	1,400,000	1,334,035	(65,965)
Expenditures				
Current				
Economic Development	-	525,000	502,476	22,524
Total expenditures	-	525,000	502,476	22,524
Revenues over (under) expenditures	1,400,000	875,000	831,559	(43,441)
Other Financing Sources (Uses)				
Transfers out	(1,111,106)	(1,111,106)	(813,693)	(297,413)
Total other financing sources (uses)	(1,111,106)	(1,111,106)	(813,693)	297,413
Net change in fund balance	288,894	(236,106)	17,866	253,972
Fund balances- beginning of year	679,375	679,375	679,375	-
Fund balance- end of year	$ 968,269	$ 443,269	$ 697,241	$ 253,972

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 97,379	$ 97,379
Total revenues	-	-	97,379	97,379
Expenditures				
Current				
Capital outlay	5,276,377	5,988,374	149,071	5,839,303
Total expenditures	5,276,377	5,988,374	149,071	5,839,303
Revenues over (under) expenditures	(5,276,377)	(5,988,374)	(51,692)	5,936,682
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(5,276,377)	(5,988,374)	(51,692)	5,936,682
Fund balances- beginning of year	2,026,279	2,026,279	2,026,279	-
Fund balance- end of year	$ (3,250,098)	$ (3,962,095)	$ 1,974,587	$ 5,936,682

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 1,225	$ 7,189	$ 7,187	$ (2)
Total revenues	1,225	7,189	7,187	(2)
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	1,225	7,189	7,187	(2)
Other Financing Sources (Uses)				
Transfers out	(249,725)	(249,725)	(249,724)	1
Total other financing sources (uses)	(249,725)	(249,725)	(249,724)	1
Net change in fund balance	(248,500)	(242,536)	(242,537)	(1)
Fund balances- beginning of year	242,537	242,537	242,537	-
Fund balance- end of year	$ (5,963)	$ 1	$ -	$ (1)

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 15,000	$ 109,459	$ 107,865	$ (1,594)
Total revenues	15,000	109,459	107,865	(1,594)
Expenditures				
Public works	-	11,506	11,494	12
Capital outlay	332,476	467,316	313,790	153,526
Total expenditures	332,476	478,822	325,284	153,538
Revenues over (under) expenditures	(317,476)	(369,363)	(217,419)	151,944
Net change in fund balance	(317,476)	(369,363)	(217,419)	151,944
Fund balances- beginning of year	369,363	369,363	369,363	
Fund balance- end of year	$ 51,887	$ -	$ 151,944	$ 151,944

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 10,700	$ 10,700	$ (46,943)	$ (57,643)
Total revenues	10,700	10,700	(46,943)	(57,643)
Expenditures				
Current				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	10,700	10,700	(46,943)	(57,643)
Other Financing Sources (Uses)				
Transfers out	(359,841)	(359,841)	(359,841)	-
Total other financing sources (uses)	(359,841)	(359,841)	(359,841)	-
Net change in fund balance	(349,141)	(349,141)	(406,784)	(57,643)
Fund balances- beginning of year	406,784	406,784	406,784	
Fund balance- end of year	$ 57,643	$ 57,643	$ -	$ (57,643)

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Federal	$ 380,625	$ 190,313	$ 2,197,666	$ 2,007,353
State	2,822,096	15,405,748	7,014,263	(8,391,485)
Local & Other Grants	-	10,000	531,509	521,509
Total revenues	3,202,721	15,606,061	9,743,438	(5,862,623)
Expenditures				
Current				
Fire	16,000	23,348	7,348	16,000
Quality of Life	-	690,746	-	690,746
Public Works	313,403	399,706	115,739	283,967
Capital outlay	502,806	12,121,748	9,607,949	2,513,799
Total expenditures	832,209	13,235,548	9,731,036	3,504,512
Revenues over (under) expenditures	2,370,512	2,370,513	12,402	(2,358,111)
Net change in fund balance	2,370,512	2,370,513	12,402	(2,358,111)
Fund balances- beginning of year	(12,402)	(12,402)	(12,402)	-
Fund balance- end of year	$ 2,358,110	$ 2,358,111	$ -	$ (2,358,111)

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Fees and fines	$ 1,344,100	$ 1,344,100	$ 2,117,648	$ 773,548
Investment income (loss)	30,000	30,000	363,982	333,982
Total revenues	1,374,100	1,374,100	2,481,630	1,107,530
Expenditures				
Capital outlay	2,348,640	6,116,915	2,265,182	3,851,733
Total expenditures	2,348,640	6,116,915	2,265,182	3,851,733
Revenues over (under) expenditures	(974,540)	(4,742,815)	216,448	4,959,263
Net change in fund balance	(974,540)	(4,742,815)	216,448	4,959,263
Fund balances- beginning of year	6,893,334	6,893,334	6,893,334	-
Fund balance- end of year	$ 5,918,794	$ 2,150,519	$ 7,109,782	$ 4,959,263

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Investment income (loss)	$ -	$ -	$ 84,744	$ 84,744
Other	-	-	288,626	288,626
Total revenues	-	-	373,370	373,370
Expenditures				
Current				
Public Works	1,093,300	1,093,300	-	1,093,300
Total expenditures	1,093,300	1,093,300	-	1,093,300
Revenues over (under) expenditures	(1,093,300)	(1,093,300)	373,370	1,466,670
Net change in fund balance	(1,093,300)	(1,093,300)	373,370	1,466,670
Fund balances- beginning of year	1,517,467	1,517,467	1,517,467	
Fund balance- end of year	$ 424,167	$ 424,167	$ 1,890,837	$ 1,466,670

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 60,000	$ 60,000	$ 476,384	$ 434,384
Intergovernmental				
Other	300,000	2,138,243	535,387	(1,636,482)
Total revenues	360,000	2,198,243	1,011,771	(1,186,472)
Expenditures				
Current				
Public Works	64,847	64,847	266,785	(201,938)
Capital outlay	17,659,406	17,668,817	6,704,027	10,964,790
Total expenditures	17,724,253	17,733,664	6,970,812	10,762,852
Revenues over (under) expenditures	(17,364,253)	(15,535,421)	(5,959,041)	9,576,380
Other Financing Sources (Uses)				
Sale of capital assets	-	-	10,520	10,520
Transfers in	6,500,000	6,500,000	6,500,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	6,500,000	6,500,000	6,510,520	10,520
Net change in fund balance	(10,864,253)	(9,035,421)	551,479	9,586,900
Fund balances- beginning of year	9,045,359	9,045,359	9,045,359	-
Fund balance- end of year	$ (1,818,894)	$ 9,938	$ 9,596,838	$ 9,586,900

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 5,000	$ 5,000	$ 101,595	$ 96,595
Total revenues	5,000	5,000	101,595	96,595
Expenditures				
Capital outlay	4,734,211	3,266,350	1,968,236	1,298,114
Total expenditures	4,734,211	3,266,350	1,968,236	1,298,114
Revenues over (under) expenditures	(4,729,211)	(3,261,350)	(1,866,641)	1,394,709
Net change in fund balance	(4,729,211)	(3,261,350)	(1,866,641)	1,394,709
Fund balances- beginning of year	3,271,759	3,271,759	3,271,759	-
Fund balance- end of year	$ (1,457,452)	$ 10,409	$ 1,405,118	$ 1,394,709

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Investment income (loss)	$ -	$ 16,937	$ 16,937	$ -
Total revenues	-	16,937	16,937	-
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	16,937	16,937	-
Other Financing Sources (Uses)				
Transfers out	(106,576)	(106,576)	(106,576)	-
Total other financing sources (uses)	(106,576)	(106,576)	(106,576)	-
Net change in fund balance	-	16,937	(89,639)	(106,576)
Fund balances- beginning of year	89,639	89,639	89,639	
Fund balance- end of year	$ 89,639	$ 106,576	$ -	$ (106,576)

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Investment income (loss)	$ 200	$ 309,534	$ 1,203,403	$ 893,869
Total revenues	200	309,534	1,203,403	893,869
Expenditures				
Capital outlay	15,823,491	17,029,199	4,174,193	12,855,006
Total expenditures	15,823,491	17,029,199	4,174,193	12,855,006
Revenues over (under) expenditures	(15,823,291)	(16,719,665)	(2,970,790)	13,748,875
Other Financing Sources (Uses)				
Transfers Out	-	-	(458,491)	(458,491)
Total other financing sources (uses)	-	-	(458,491)	(458,491)
Net change in fund balance	(15,823,291)	(16,719,665)	(3,429,281)	13,290,384
Fund balances- beginning of year	17,278,379	17,278,379	17,278,379	-
Fund balance- end of year	$ 1,455,088	$ 558,714	$ 13,849,098	$ 13,290,384

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 391,295	$ 391,295
Other	-	-	-	-
Total revenues	-	-	391,295	391,295
Expenditures				
Current				
General government	-	-	-	-
Capital outlay	3,477,947	2,089,347	760,172	1,329,175
Total expenditures	3,477,947	2,089,347	760,172	1,329,175
Revenues over (under) expenditures	(3,477,947)	(2,089,347)	(368,877)	1,720,470
Other Financing Sources (Uses)				
Transfers in	-	-	8,515,501	(8,515,501)
Total other financing sources (uses)	-	-	8,515,501	(8,515,501)
Net change in fund balance	(3,477,947)	(2,089,347)	8,146,624	(6,795,031)
Fund balances- beginning of year	3,791,150	3,791,150	3,791,150	-
Fund balance- end of year	$ 313,203	$ 1,701,803	$ 11,937,774	$ (6,795,031)

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 18,500	$ 18,500	$ 316,324	$ 297,824
Other	11,000	11,000	108,352	97,352
Total revenues	29,500	29,500	424,676	395,176
Expenditures				
Capital outlay	2,753,350	2,753,350	2,074,888	678,462
Total expenditures	2,753,350	2,753,350	2,074,888	678,462
Revenues over (under) expenditures	(2,723,850)	(2,723,850)	(1,650,212)	1,073,638
Other Financing Sources (Uses)				
Transfers in	1,100,000	1,100,000	1,500,000	(400,000)
Total other financing sources (uses)	1,100,000	1,100,000	1,500,000	400,000
Net change in fund balance	(1,623,850)	(1,623,850)	(150,212)	1,473,638
Fund balances- beginning of year	6,672,583	6,672,583	6,672,583	-
Fund balance- end of year	$ 5,048,733	$ 5,048,733	$ 6,522,371	$ 1,473,638

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ 51,941	$ 58,730	$ 6,789
Total revenues	-	51,941	58,730	6,789
Expenditures				
Capital outlay	3,237,617	1,190,248	1,190,248	-
Total expenditures	3,237,617	1,190,248	1,190,248	-
Revenues over (under) expenditures	(3,237,617)	(1,138,307)	(1,131,518)	6,789
Net change in fund balance	(3,237,617)	(1,138,307)	(1,131,518)	6,789
Fund balances- beginning of year	1,145,097	1,145,097	1,145,097	
Fund balance- end of year	$ (2,092,520)	$ 6,790	$ 13,579	$ 6,789

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 295,056	$ 295,056
Total revenues	-	-	295,056	295,056
Expenditures				
Capital outlay	7,756,301	6,860,010	3,882,914	2,977,096
Total expenditures	7,756,301	6,860,010	3,882,914	2,977,096
Revenues over (under) expenditures	(7,756,301)	(6,860,010)	(3,587,858)	3,272,152
Net change in fund balance	(7,756,301)	(6,860,010)	(3,587,858)	3,272,152
Fund balances- beginning of year	7,149,575	7,149,575	7,149,575	-
Fund balance- end of year	$ (606,726)	$ 289,565	$ 3,561,717	$ 3,272,152

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 15,000	$ 30,000	$ 18,705	$ (11,295)
Total revenues	15,000	30,000	18,705	(11,295)
Expenditures				
Capital Outlay	1,685,117	1,223,169	1,211,875	11,294
Total expenditures	1,685,117	1,223,169	1,211,875	11,294
Revenues over (under) expenditures	(1,670,117)	(1,193,169)	(1,193,170)	(1)
Net change in fund balance	(1,670,117)	(1,193,169)	(1,193,170)	(1)
Fund balances- beginning of year	1,193,170	1,193,170	1,193,170	-
Fund balance- end of year	$ (476,947)	$ 1	$ -	$ (1)

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
Capital outlay	1,368,439	1,368,439	-	1,368,439
Total expenditures	1,368,439	1,368,439	-	1,368,439
Revenues over (under) expenditures	(1,368,439)	(1,368,439)	-	1,368,439
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(1,368,439)	(1,368,439)	-	1,368,439
Fund balances- beginning of year	195	195	195	
Fund balance- end of year	$ (1,368,244)	$ (1,368,244)	$ 195	$ 1,368,439

See independent auditors' report.

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ (12,155)	$ (12,155)
Other Revenue	-	-	728	728
Total revenues	-	-	(11,427)	(11,427)
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	(11,427)	(11,427)
Other Financing Sources (uses)				
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	(11,427)	(11,427)
Fund balances- beginning of year	11,427	11,427	11,427	-
Fund balance- end of year	$ 11,427	$ 11,427	$ -	$ (11,427)

See independent auditors' report.

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
NMFA Equipment
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 31,554	$ 31,554
Total revenues	-	-	31,554	31,554
Expenditures				
Capital outlay	-	418,964	-	418,964
Debt service				
Debt issuance cost	-	(66,565)	-	(66,565)
Total expenditures	-	352,399	-	352,399
Revenues over (under) expenditures	-	(352,399)	31,554	383,953
Other Financing Sources (Uses)				
Issuance of debt	-	(5,000,000)	-	5,000,000
Premium on issuance of debt	-	-	-	
Total other financing sources (uses)	-	(5,000,000)	-	5,000,000
Net change in fund balance	-	(5,352,399)	31,554	5,383,953
Fund balances- beginning of year	453,583	453,583	453,583	-
Fund balance- end of year	$ 453,583	$ (4,898,816)	$ 485,137	$ 5,383,953

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2020 NMFA MGRT
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ 20,000	$ 20,000	$ 97,056	$ 77,056
Total revenues	20,000	20,000	97,056	77,056
Expenditures				
Capital outlay	2,454,790	2,475,755	1,749,273	726,482
Total expenditures	2,454,790	2,475,755	1,749,273	726,482
Revenues over (under) expenditures	(2,434,790)	(2,455,755)	(1,652,217)	803,538
Net change in fund balance	(2,434,790)	(2,455,755)	(1,652,217)	803,538
Fund balances- beginning of year	2,695,140	2,695,140	2,695,140	-
Fund balance- end of year	$ 260,350	$ 239,385	$ 1,042,923	$ 803,538

See independent auditors' report.

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2023 NMFA Equipment
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 144,275	$ 144,275
Total revenues	-	-	144,275	144,275
Expenditures				
Capital outlay	-	5,506,000	1,078,642	4,427,358
Debt service				
Debt issuance cost	-	74,000	66,239	7,761
Total expenditures	-	5,580,000	1,144,881	4,435,119
Revenues over (under) expenditures	-	(5,580,000)	(1,000,606)	4,579,394
Other Financing Sources (Uses)				
Issuance of debt	-	5,580,000	5,580,000	-
Premium on issuance of debt	-	-	-	-
Total other financing sources (uses)	-	5,580,000	5,580,000	-
Net change in fund balance	-	-	4,579,394	4,579,394
Fund balances- beginning of year	-	-	-	-
Fund balance- end of year	$ -	$ -	$ 4,579,394	$ 4,579,394

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2023 NMFA MGRT
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 364,677	$ 364,677
Total revenues	-	-	364,677	364,677
Expenditures				
Capital outlay	-	8,000,000	270,673	7,729,327
Debt service				
Debt issuance cost	-	150,000	124,707	25,293
Total expenditures	-	8,150,000	395,380	7,754,620
Revenues over (under) expenditures	-	(8,150,000)	(30,703)	8,119,297
Other Financing Sources (Uses)				
Issuance of debt	-	8,150,000	8,150,000	-
Premium on issuance of debt	-	-	-	-
Total other financing sources (uses)	-	8,150,000	8,150,000	-
Net change in fund balance	-	-	8,119,297	8,119,297
Fund balances- beginning of year	-	-	-	-
Fund balance- end of year	$ -	$ -	$ 8,119,297	$ 8,119,297

City of Las Cruces

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2024 SSGRT
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	**Actual**	(Negative)
Revenues				
Investment income (loss)	$ -	$ -	$ 534,822	$ 534,822
Total revenues	-	-	534,822	534,822
Expenditures				
Capital outlay	-	12,700,000	-	12,700,000
Total expenditures	-	12,700,000	-	12,700,000
Revenues over (under) expenditures	-	(12,700,000)	534,822	13,234,822
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	(12,700,000)	534,822	13,234,822
Fund balances- beginning of year	12,707,482	12,707,482	12,707,482	-
Fund balance- end of year	$ 12,707,482	$ 7,482	$ 13,242,304	$ 13,234,822

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	**Actual**	
Revenues				
Taxes	$ 5,684,973	$ 5,684,973	$ 6,209,564	$ 524,591
Investment income (loss)	2,243	24,217	$ 383,059	358,842
Other	1,071,352	1,071,352	$ 1,597,189	525,837
Total revenues	6,758,568	6,780,542	8,189,812	1,409,270
Expenditures				
Current				
Debt Service	170,549	170,549	62,096	108,453
Captial Outlay				
Debt Service				
Principal	12,289,312	17,839,312	17,839,312	-
Interest and other charges	3,938,418	5,513,625	5,513,219	406
Debt issuance cost	-	-	-	-
Total expenditures	16,398,279	23,523,486	23,414,627	108,859
Revenues over (under) expenditures	(9,639,711)	(16,742,944)	(15,224,815)	1,518,129
Other Financing Sources (Uses)				
Transfers in	13,399,658	18,084,841	17,656,658	(428,183)
Transfers out	-	(122,921)	(122,917)	4
Total other financing sources (uses)	13,399,658	17,961,920	17,533,741	(428,179)
Net change in fund balances	3,759,947	1,218,976	2,308,926	(1,089,950)
Fund balances, beginning of year	11,352,635	11,352,635	13,329,913	-
Fund balances, end of year	$ 15,112,582	$ 12,571,611	$ 15,638,839	$ (1,089,950)

City of Las Cruces

Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2024

	Transit	Alternative Fuel Station	Airport	Total
Assets				
Current assets				
Pooled cash and investments		$ 5,000	$ -	$ 5,000
Receivables, net		-	11,459	11,459
Current portion of leases receivable		-	33,098	33,098
Current portion of leases interest receivable		-	8,292	8,292
Due from other governmental units		-	892,504	892,504
Total current assets		5,000	945,353	950,353
Noncurrent assets				
Leases receivable		-	646,786	646,786
Capital assets:				
Land, water rights and construction in progress		-	1,015,834	1,015,834
Right to use leased assets, net of amortization		-	-	-
Other capital assets, net of depreciation		-	18,746,115	18,746,115
Net capital assets		-	19,761,949	19,761,949
Total noncurrent assets		-	20,408,735	20,408,735
Total assets		5,000	21,354,088	21,359,088
Deferred outflows of resources				
Deferred outflows related to pensions		-	145,823	145,823
Deferred outflows related to OPEB		-	-	-
Total deferred outflow of resources		-	145,823	145,823
Liabilities				
Current liabilities				
Accounts payable		-	650,507	650,507
Due to other funds		-	417,165	417,165
Accrued liabilities		-	21,449	21,449
Current portion of noncurrent liabilities		-	4,203	4,203
Total current liabilities		-	1,093,324	1,093,324
Noncurrent liabilities				
Compensated absences		-	16,811	16,811
Net pension liability		-	591,414	591,414
Net OPEB liabilty		-	-	-
Total noncurrent liabilities		-	608,225	608,225
Total liabilities		-	1,701,549	1,701,549
Deferred inflow of resources				
Deferred inflows related to pensions		-	21,442	21,442
Deferred inflows related to OPEB		-	-	-
Deferred inflows related to leases		-	684,794	684,794
Total deferred inflow of resources		-	706,236	706,236
Net position				
Net investment in capital assets		-	19,382,101	19,382,101
Unrestricted (deficit)		5,000	(289,975)	(284,975)
Total net position		$ 5,000	$ 19,092,126	$ 19,097,126

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year ended June 30, 2024

	Transit	Alternative Fuel Station	Airport	Total
Operating revenues				
Sales/charges		$ -	$ 55,781	$ 55,781
Rentals/lease income		-	130,901	130,901
Other		-	714	714
Total operating revenues		-	187,396	187,396
Operating expenses				
Personnel services		-	501,836	501,836
Supplies		-	147,585	147,585
Utilities		-	52,003	52,003
Professional services		-	2,268,948	2,268,948
Motor pool charges		-	28,564	28,564
Motor fuel		-	12,455	12,455
Repairs and maintenance		-	128,093	128,093
Depreciation and amortization		-	1,053,595	1,053,595
Administrative charges from other funds		-	217,338	217,338
Insurance		-	-	-
Pension expense (benefit)		-	93,823	93,823
Other post employement benefit expense (benefit)		-	-	-
Other		-	9,312	9,312
Total operating expenses		-	4,513,552	4,513,552
Operating income (loss)		-	(4,326,156)	(4,326,156)
Nonoperating revenues (expenses)				
Gain (loss) on sale of capital assets		-	11,375	11,375
Investment income		-	(34,515)	(34,515)
Grants - federal		-	25,900	25,900
Grants - state		-	2,276,783	2,276,783
Other			26,509	26,509
Total nonoperating revenues (expenses)		-	2,306,052	2,306,052
Income (loss) before capital contributions and transfers		-	(2,020,104)	(2,020,104)
Capital contributions		-	-	-
Income (loss) before transfers		-	(2,020,104)	(2,020,104)
Transfers				
Transfers in		-	904,178	904,178
Transfers out		-	-	-
Change in net position		-	(1,115,926)	(1,115,926)
Net position, beginning of year	3,101,887	5,000	20,208,052	23,314,939
Restatement - change in accounting principle due to GASB 100	(3,101,887)	-	-	(3,101,887)
Net position, beginning of year, as restated	-	5,000	20,208,052	20,213,052
Total net position, end of year	$ -	$ 5,000	$ 19,092,126	$ 19,097,126

City of Las Cruces

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2024

	Transit	Alternative Fuel Station	Airport	Total
Cash flows from operating activities				
Cash received from customers		$ -	$ 118,990	$ 118,990
Cash paid to suppliers		-	(2,282,227)	(2,282,227)
Cash paid to employees		-	(447,729)	(447,729)
Payments from (to) other funds			(75,111)	(75,111)
Claims paid		-	-	-
Other receipts		-	714	714
Net cash used by operating activities		-	(2,685,363)	(2,685,363)
Cash flows from noncapital financing activities				
Operating grants		-	1,815,016	1,815,016
Transfers in		-	904,178	904,178
Other		-	26,509	26,509
Net cash provided by noncapital financing activities		-	2,745,703	2,745,703
Cash flows from capital financing activities				
Purchase/transfer of capital assets		-	(537,895)	(537,895)
Capital grants		-	500,695	500,695
Sale of capital assets		-	11,375	11,375
Net cash used by capital financing activities		-	(25,825)	(25,825)
Cash flows from investing activities				
Interest Received		-	(34,515)	(34,515)
Net cash used by investing activities		-	(34,515)	(34,515)
				-
Net increase (decrease) in pooled cash and investments		-	-	-
Pooled cash and investments, beginning of year		-	-	-
Pooled cash and investments, end of year		-	-	-
Cash and investments at June 30 consisted of:				
Current assets				
Cash and investments		-	-	-
Noncurrent assets				
Restricted cash and investments		5,000	-	5,000
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, 2024

	Transit	Alternative Fuel Station	Airport	Total
Reconciliation of operating income to net cash used by operating activities				
Operating Income (loss)		$ -	$ (4,326,156)	$ (4,326,156)
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation and amortization		-	1,053,595	1,053,595
Noncash pension expense		-	93,823	93,823
Noncash OPEB (benefit)		-	-	-
Change in assets and liabilities				
Accounts receivable		-	(49,995)	(49,995)
Current portion of leases receivable		-	(10,888)	(10,888)
Current portion of leases interest receivable		-	(6,809)	(6,809)
Due from/ (to) other funds		-	183,246	183,246
Accounts payable		-	396,168	396,168
Wages payable and accrued liabilities		-	3,740	3,740
Compensated absences		-	(508)	(508)
Net pension liability, net of noncash expense		-	17,960	17,960
OPEB liability, net of noncash expense		- -		-
Leases receivable		-	(870,161)	(870,161)
Deferred outflows - NPL and OPEB		-	(66,715)	(66,715)
Deferred inflows - NPL and OPEB		-	5,807	5,807
Deferred inflows related to leases		-	891,530	891,530
Total adjustments		-	1,640,793	1,640,793
Net cash used by operating activities		$ -	$ (2,685,363)	$ (2,685,363)

City of Las Cruces

Combining Statement of Net Position
Nonmajor Internal Service Funds
June 30, 2024

	Internal Services	Self Insurance	Total
Assets			
Current assets			
Pooled cash and investments	$ 1,603,596	$ 11,059,590	$ 12,663,186
Receivables, net	-	1,258	1,258
Inventory	542,218	-	542,218
Total current assets	2,145,814	11,060,848	13,206,662
Noncurrent assets			
Capital Assets	2,178,993	3,851	2,182,844
Less accumulated depreciation	(2,154,273)	(3,851)	(2,158,124)
Capital assets, net of depreciation	24,720	-	24,720
Total capital assets	24,720	-	24,720
Total noncurrent assets	24,720	-	24,720
Total assets	2,170,534	11,060,848	13,231,382
Deferred outflows of resources			
Deferred outflows related to pensions	601,354	28,853	630,207
Deferred outflows related to OPEB	128,308	7,086	135,394
Total deferred outflows of resources	729,662	35,939	765,601
Liabilities			
Current liabilities			
Accounts and contracts payable	321,288	279,355	600,643
Accrued liabilities	80,995	6,218	87,213
Legal settlement payable - see note 21	-	20,000,000	20,000,000
Current portion of noncurrent liabilities	-	3,655,482	3,655,482
Total current liabilities	402,283	23,941,055	24,343,338
Noncurrent liabilities			
Compensated absences	71,689	2,341	74,030
Estimated liability for insurance claims	-	10,207,241	10,207,241
Net pension liability	2,671,551	106,181	2,777,732
Net OPEB liabilty	361,499	19,966	381,465
Total noncurrent liabilities	3,104,739	10,335,729	13,440,468
Total liabilities	3,507,022	34,276,784	37,783,806
Deferred inflows of resources			
Deferred inflows related to pensions	94,287	3,969	98,256
Deferred inflows related to OPEB	479,386	26,478	505,864
Total deferred Inflows of resources	573,673	30,447	604,120
Net position			
Net investement in capital assets	24,720	-	24,720
Unrestricted (deficit)	(1,205,219)	(23,210,444)	(24,415,663)
Total net position	$ (1,180,499)	$ (23,210,444)	$ (24,390,943)

City of Las Cruces

Combining Statement of Revenues, Expenditures and Changes in Fund Net Position
Nonmajor Internal Service Funds
June 30, 2024

	Internal Services	Self Insurance	Total
Operating revenues			
Motor pool charges	$ 7,709,138	-	$ 7,709,138
Rental charges and other	19,817	245,125	264,942
Charges for insurance	-	354,624	354,624
Total operating revenues	7,728,955	599,749	8,328,704
Cost of services	(4,423,413)	-	(4,423,413)
Gross margin	3,305,542	599,749	3,905,291
Operating expenses			
Personnel services	2,351,324	156,783	2,508,107
Supplies	148,142	94,333	242,475
Utilities	25,836	-	25,836
Professional services	963,270	2,255,956	3,219,226
Motor pool charges	13,295	-	13,295
Repairs and maintenance	20,952	-	20,952
Rent	6,949	-	6,949
Depreciation and amortization	21,422	-	21,422
Claims and judgments	-	24,236,666	24,236,666
Insurance	-	3,095,725	3,095,725
Pension expense (benefit)	169,368	11,949	181,317
Pension expense - OPEB (benefit)	(132,325)	(7,309)	(139,634)
Other	38,902	3,961	42,863
Total operating expenses	3,627,135	29,848,064	33,475,199
Operating income (loss)	(321,593)	(29,248,315)	(29,569,908)
Nonoperating revenues (expenses)			
Gain on sale of assets	27,847	-	27,847
Investment income (loss)	52,362	504,053	556,415
Total nonoperating revenue (expenses)	80,209	504,053	584,262
Income (loss) before transfers	(241,384)	(28,744,262)	(28,985,646)
Transfers in	-	7,190,000	7,190,000
Transfers out	-	(400,408)	(400,408)
Change in net position	(241,384)	(21,954,670)	(22,196,054)
Net position, beginning of year	(939,115)	(1,255,774)	(2,194,889)
Net position, end of year	$ (1,180,499)	$ (23,210,444)	$ (24,390,943)

City of Las Cruces

Combining Statement of Cash Flows
Nonmajor Internal Service Funds
June 30, 2024

	Internal Services	Self Insurance	Total
Cash flows from operating activities			
Cash received from customers	$ 7,728,955	$ 598,491	$ 8,327,446
Cash paid to suppliers	(5,832,891)	(5,348,133)	(11,181,024)
Cash paid to employees	(2,304,106)	(178,431)	(2,482,537)
Claims paid	-	(2,820,863)	(2,820,863)
Other receipts	-	-	-
Net cash provided (used) by operating activities	(408,042)	(7,748,936)	(8,156,978)
Cash flows from noncapital financing activities			
Transfers in	-	7,190,000	7,190,000
Transfers out	-	(400,408)	(400,408)
Net cash provided by noncapital	-	6,789,592	6,789,592
Cash flows from capital and related financing activities			
Sale of capital assets	27,847	-	27,847
Net cash used by capital and related financing activities	27,847	-	27,847
Cash flows from investing activities			
Cash investment income (loss)	52,362	504,053	556,415
Net cash provided (used) by investing activities	52,362	504,053	556,415
Net increase (decrease) in cash and cash equivalents	(327,833)	(455,291)	(783,124)
Cash and cash equivalents, beginning of year	1,931,429	11,514,881	13,446,310
Cash and cash equivalents, end of year	1,603,596	11,059,590	12,663,186
Cash and investments at June 30 consisted of:			
Current assets			
Cash and investments	1,603,596	11,059,590	12,663,186
Restricted cash and investments	-	-	-
Total cash and investments, June 30	$ 1,603,596	$ 11,059,590	$ 12,663,186

City of Las Cruces

Combining Statement of Cash Flows
Nonmajor Internal Service Funds
June 30, 2024

	Internal Services	Self Insurance	Total
Reconciliation of operating income to net cash provided (used) by operating activities			
Operating income (loss)	$ (321,593)	$ (29,248,315)	$ (29,569,908)
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	21,422	-	21,422
Noncash pension expense	169,368	11,949	181,317
Noncash OPEB (benefit)	(132,325)	(7,309)	(139,634)
Noncash claims and judgements expense	-	-	20,000,000
Change in assets and liabilities			
Accounts receivables	-	(1,258)	(1,258)
Inventories	100,138	-	100,138
Accounts and contracts payable	(255,227)	106,482	(148,745)
Estimated liability for insurance claims	-	1,415,803	1,415,803
Wages payable and accrued liabilities	1,904	3,975	5,879
Compensated Absences	8,271	2,292	10,563
Net pension liability, net of noncash expense	202,764	11,883	214,647
OPEB Liability, net of noncash expense	(24,387)	(20,025)	(44,412)
Deferred outflows - NPL and OPEB	(160,777)	(5,048)	(165,825)
Deferred inflows - NPL and OPEB	(17,600)	(19,365)	(36,965)
Total adjustments	(86,449)	1,499,379	21,412,930
Net cash provided (used) by operating activities	$ (408,042)	$ (27,748,936)	$ (8,156,978)

City of Las Cruces

Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024

	Custodial Funds			
	MVRDA	**METRO**	**HIDTA**	**Branigan Estate**
Assets				
Pooled cash and investments	$ 2,584,686	$ 759,807	$ -	$ 706,516
Accounts receivable	5,134	-	-	-
Receivable from other government agencies	320,679	28,242	819,417	-
Capital assets, net	3,090,910	178,664	-	-
Total assets	6,001,409	966,713	819,417	706,516
Deferred Outflows of Resources	-	-	-	-
Deferred outflows of resources-pension	599,153	-	-	-
Deferred outflows of resources-OPEB	222,968	-	-	-
Total deferred outflows of resources	822,121	-	-	-
Total assets and deferred outflows of resources	6,823,530	966,713	819,417	706,516
Liabilities				
Accounts and contracts payable	1,262,837	9,685	20,148	18,128
Due to other funds	-	-	797,003	-
Accrued wages payable	581,239	2,265	2,266	-
Net pension liability	2,304,173	-	-	-
Net OPEB liability	628,198	-	-	-
SBITA liabilities				
Revenue collected in advance	-	-	-	-
Total liabilities	4,776,447	11,950	819,417	18,128
Deferred Inflows of Resources				
Deferred inflows of resources-pension	81,072	-	-	-
Deferred inflows of resources-OPEB	833,057	-	-	-
Total deferred inflows of resources	914,129	-	-	-
Net Position				
Restricted for				
Individuals, organizations, other governments	1,132,954	954,763	-	688,388
Total net position	1,132,954	954,763	-	688,388
Total liabilities, deferred inflows of resources, and net position	$ 6,823,530	$ 966,713	$ 819,417	$ 706,516

City of Las Cruces

Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024

	Custodial Funds				
	Gifts & Memorials	**ASCMV**	**Veterans Memorial Wall**	**Metropolitan Planning Organization**	**Total**
Assets					
Pooled cash and investments	$ 626,762	$ 893,712	$ 25,526	$ -	$ 5,597,009
Accounts receivable	-	150	-	-	5,284
Receivable from other government agencies	-	145,233	-	117,572	1,431,143
Capital assets, net	-	296,418	-	-	3,565,992
Total assets	626,762	1,335,513	25,526	117,572	10,599,428
Deferred Outflows of Resources	-	-	-	-	-
Deferred outflows of resources-pension	-	1,142,592	-	-	1,741,745
Deferred outflows of resources-OPEB	-	99,096	-	-	322,064
Total deferred outflows of resources	-	1,241,688	-	-	2,063,809
Total assets and deferred outflows of resources	626,762	2,577,201	25,526	117,572	12,663,237
Liabilities					
Accounts and contracts payable	10,649	48,214	-	9,478	1,379,139
Due to other funds	-	-	-	51,917	848,920
Accrued wages payable	-	271,578	-	14,203	871,551
Net pension liability	-	3,578,330	-	-	5,882,503
Net OPEB liability	-	279,195	-	-	907,393
SBITA liabilities					
Revenue collected in advance	3,090	139,555	-	-	142,645
Total liabilities	13,739	4,316,872	-	75,598	10,032,151
Deferred Inflows of Resources					
Deferred inflows of resources-pension	-	73,032	-	-	154,104
Deferred inflows of resources-OPEB	-	370,242	-	-	1,203,299
Total deferred inflows of resources	-	443,274	-	-	1,357,403
Net Position					
Restricted for					
Individuals, organizations, other governments	613,023	(2,182,945)	25,526	41,974	1,273,683
Total net position	613,023	(2,182,945)	25,526	41,974	1,273,683
Total liabilities, deferred inflows of resources, and net position	$ 626,762	$ 2,577,201	$ 25,526	$ 117,572	$ 12,663,237

City of Las Cruces

Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2024

	Custodial Funds			
	MVRDA	**METRO**	**HIDTA**	**Branigan Estate**
Additions				
Fees and fines	$ 128,564	$ -	$ -	$ -
Investment income (loss)	266,730	30,294	-	38,290
Licenses and permits	-	-	-	-
Intergovernmental:				
Federal	-	5,569	1,073,139	-
State	109,368	-	-	-
Local	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Other	5,034,605	651,086	-	-
Total additions	5,539,267	686,949	1,073,139	38,290
Deductions				
General government	4,782,349	613,646	1,073,139	257,585
Police	-	-	-	-
Fire	-	-	-	-
Community development	-	-	-	-
Quality of Life	-	-	-	-
Economic development	-	-	-	-
Public works	-	-	-	-
Parks and Recreation	-	-	-	-
Capital	-	-	-	-
Debt service	-	-	-	-
Principal payment	-			
Interest and other charges	-	-	-	-
Transfers out	-	-	-	-
Total deductions	4,782,349	613,646	1,073,139	257,585
Change in net position	756,918	73,303	-	(219,295)
Net position- beginning of year	376,036	881,460	-	907,683
Total net position (deficit)	$ 1,132,954	$ 954,763	$ -	$ 688,388

City of Las Cruces

Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2024

	Custodial Funds				
	Gifts & Memorials	**ASCMV**	**Veterans Memorial Wall**	**Metropolitan Planning Organization**	**Total**
Additions					
Fees and fines	$ -	$ 260,734	$ -	$ -	$ 389,298
Investment income (loss)	29,882	54,296	1,222	-	420,714
Licenses and permits	-		-	-	-
Intergovernmental:	-	-	-	-	-
Federal	-	-	-	265,141	1,343,849
State	-	-	-	-	109,368
Local	-	188,132	-	21,707	209,839
Sale of capital assets	-	410	-	-	410
Transfers in	-	-	-	68,736	68,736
Other	9,130	4,297,690	665	-	9,993,176
Total additions	39,012	4,801,262	1,887	355,584	12,535,390
Deductions					
General government	305	4,651,434	-	-	11,378,458
Police	1,900	-	-	-	1,900
Fire	-	-	-	-	-
Community development	-	-	-	313,610	313,610
Quality of Life	56,363	-	-	-	56,363
Economic development	-	-	-	-	-
Public works	-	-	-	-	-
Parks and Rec	2,451	-	947	-	3,398
Capital	-	-	-	-	-
Debt service	-	-	-	-	
Principal payment		-			-
Interest and other charges	-	-	-	-	-
Transfers out	-		-	-	-
Total deductions	61,019	4,651,434	947	313,610	11,753,729
Change in net position	(22,007)	149,828	940	41,974	781,661
Net position- beginning of year	635,030	(2,332,773)	24,586	-	492,022
Total net position (deficit)	$ 613,023	$ (2,182,945)	$ 25,526	$ 41,974	$ 1,273,683

SUPPLEMENTARY INFORMATION

CITY OF LAS CRUCES

City of Las Cruces

Schedule of Insurance in Force
June 30, 2024

Insurer	Deductible/SIR
Old Republic Insurance Company PR00265207	Hangar keepers Liability Any One Aircraft $10,000,000 Hangar keepers Liability Any One Occurrence $10,000,000
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 AX01092-22-03	$1,000 each claim for loss or damage separately occurring $2,500 Shall apply to outdoor art
Ironshore Specialty Insurance Company D07CAB04IH004	$1,000,000 Each Wrongful Act other than an Employment Practices Violation $1,000,000 Each Employment Practices Violation
Indian Harbor Insurance Company PEC003510506	$250,000 Each Pollution Condition
Tokio Marine Specialty Insurance Company PPK2576313	100,000 Per Confirmed Release an per Contamination Incident

See independent auditor's report.

City of Las Cruces

Schedule of Insurance in Force
June 30, 2024

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 salvag	$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, 2024

Summary of Collateralization	
US Bank	
Ending bank balance	$ 17,686,377
Less:FDIC insurance	(250,000)
Total Uninsured Public Funds	17,436,377
US Bank -FHLB Letter of Credit (expiration 9-3-2024)	$ 42,000,000
100% Collateral requirement	17,436,377
Pledged Collateral in Excess of requirement	$ 24,563,623
Uninsured and uncollateralized	-

See independent auditor's report.

City of Las Cruces

Schedule of Special Appropriations
June 30, 2024

MUNIS Project #	Appropriation Number	Appropriation Description	Original Appropriation
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
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
12006	20-E2558	2020 Police Building Renovations	50,000
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
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
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	2020 Munson Center Renovations	964,260
12090	20-E5226	Sage Café Senior Center Renovations	920,700
12094	21-F4030	2021 Villa Mora Dam	250,000
12096	SAP-21-F2321-STB	Utilities Septic System 2021	527,000
12098	A20-E5296	2020 Library Go Bond Grant	228,828
12124	22-G4050	2022 Amador Hotel Improvements	200,000
22315	A22G-5315	Frank O'Brien Community Center Renovations	35,000
22316	A22G-5316	Munson Senior Center Construction	659,537
22317	A22G-5317	22 Munson Senior Center Vehicles	110,000
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
23018	A23H-2017	2023 Senior Center Vehicles	200,000
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

City of Las Cruces

Schedule of Special Appropriations
June 30, 2024

Amended Appropriation	Appropriation Expiration	Expended as of June 30, 2024	Outstanding Encumbrances	Unencumbered Amount
$ 290,000	6/30/2024	$ 31,844	$ -	$ 258,156
75,000	6/30/2024	9,396	-	65,604
845,000	6/30/2024	491,580	-	353,420
856,000	6/30/2024	232,182	-	623,818
113,850	6/30/2024	113,849	-	-
1,388,970	6/30/2024	1,388,970	-	-
200,000	6/30/2024	200,000	-	-
222,750	6/30/2024	222,750	-	-
50,000	6/30/2024	49,939		61
25,000	6/30/2024	25,000	-	-
100,000	6/30/2024	100,000	-	-
237,600	6/30/2024	237,600	-	-
425,700	6/30/2024	425,700	-	-
100,000	6/30/2024	14,470	-	85,530
500,000	6/30/2024	219,005	-	280,995
450,000	6/30/2024	187,098	-	262,902
400,000	6/30/2025	136,856	-	263,144
464,000	6/30/2025	464,000	-	-
414,000	6/30/2025	34,569	-	379,431
400,000	6/30/2025	67,317	-	332,683
1,820,610	6/30/2025	1,820,610	-	-
100,000	6/30/2025	30,926	-	69,074
964,260	6/30/2024	964,260	-	-
920,700	6/30/2024	919,762	-	938
250,000	6/30/2024	-	-	250,000
527,000	6/30/2025	-	-	527,000
228,828	6/30/2024	228,828	-	-
200,000	6/30/2024	126,806	-	73,194
35,000	6/30/2026	-	-	35,000
659,537	6/30/2026	35,764	-	623,773
110,000	6/30/2026	-	-	110,000
330,000	6/30/2024	330,000	-	-
217,800	6/30/2026	217,800	-	-
250,000	6/30/2026	228,149	-	21,851
200,000	6/30/2026	117,311	-	82,689
50,000	6/30/2026	45,702	-	4,298
160,000	6/30/2024	160,000	-	-
650,000	6/30/2026	258,841	-	391,159
200,000	6/30/2025	-	-	200,000
169,682	6/30/2024	169,682	-	-
450,000	6/30/2026	4,690	-	445,310
500,000	6/30/2026	72,218	-	427,782
100,000	6/30/2026	-	-	100,000

See independent auditor's report.

City of Las Cruces

Schedule of Special Appropriations
June 30, 2024

MUNIS Project #	Appropriation Number	Appropriation Description	Original Appropriation
23829	419-A22G2074-2309	ACD Gateway & Lighting	900,000
23094	23-H4101	FY23 Villa Mora Dam Project	250,000
23095	23-H4095	ACD Infrastructure	796,714
23096	SAP 22-G2333 STB	2022 Septic Systems	200,000
23097	23-H4097	2023 Mesilla Valley Community of Hope	10,317
23098	23-H4098	2023 Airport Taxi Lanes	300,000
23195	23-ZH9195	2023 Mesilla Valley Community of Hope Equipment	125,000
24095	23-F4100	2021 Median Improvement Reauthorization	418,842
23200	23-ZH9200	Veteran's Memorial Park	175,000
23201	23-ZH9201	LCPD Body Camera's	75,000
23219	A23H-2019	23 Munson Senior Center Construction	1,619,838
23323	23-H3323	Lift Up Streets	595,000
23324	23-H3324	Telshor Blvd & Spruce Improvement	250,000
23325	23-H3325	University Ave Construction	520,000
23918	23-G2838	2022 MVCOH Renovations	760,000
23977	23-H2977	Branigan Cultural Center	165,000
23978	23-H2978	Economic & Workforce Development Facility	850,000
23979	23-H2979	El Caldito Soup Kitchen	1,025,000
23980	23-H2980	Fire Station 2 Improvement	100,000
23981	23-H2981	Fire Station 5 Improvements	100,000
23982	23-H2982	Fire Station 6 Improvements	100,000
23983	23-H2983	MVCOH Roof Replacement	250,000
23984	23-H2984	Klein Park	210,000
23985	23-H2985	Las Cruces Airport Improvements	1,050,000
23986	23-H2986	MVCOH Facility Renovations	1,150,000
23987	23-H2987	Mesquite Historic District	1,025,000
23988	23-H2988	Museum of Nature & Science Improvements	50,000
23989	23-H2989	Pioneer Women's Park Renovations	660,000
23994	23-H2994	Veteran's Memorial Park	250,000
24072	24-I4072	Arts & Cultural District Reauthorization	956,000
24074	24-I4074	2020 East Mesa Roads and Drainage	720,000
24078	24-I4078	Septic Tank Reauthorization	500,000
24174	ZH5174	Police Department Honor Guard Uniforms	8,427
24175	ZH5174	Fire Department Honor Guard Uniforms	5,382
		TOTALS	$ 32,821,807

See independent auditor's report.

City of Las Cruces

Schedule of Special Appropriations
June 30, 2024

Amended Appropriation	Appropriation Expiration	Expended as of June 30, 2024	Outstanding Encumbrances	Unencumbered Amount
900,000	6/30/2026	-	-	900,000
250,000	6/30/2025	-	-	250,000
796,714	6/30/2025	209,017	-	587,697
200,000	6/30/2026	-	-	200,000
10,317	6/30/2025	520	-	9,797
300,000	6/30/2025	192,695	-	107,305
125,000	6/30/2024	124,204	-	796
418,842	6/30/2025	209,017	-	209,825
175,000	6/30/2024	175,000	-	-
75,000	6/30/2024	75,000	-	-
1,619,838	6/30/2027	-	-	1,619,838
595,000	6/30/2027	27,226	-	567,774
250,000	6/30/2027	-	-	250,000
520,000	6/30/2027	134,230	-	385,770
760,000	6/30/2026	587,568	-	172,432
165,000	6/30/2027	-	-	165,000
850,000	6/30/2027	-	-	850,000
1,025,000	6/30/2027	-	-	1,025,000
100,000	6/30/2027	-	-	100,000
100,000	6/30/2027	-	-	100,000
100,000	6/30/2027	-	-	100,000
250,000	6/30/2027	-	-	250,000
210,000	6/30/2027	1,902	-	208,098
1,050,000	6/30/2027	-	-	1,050,000
1,150,000	6/30/2027	46,539	-	1,103,461
1,025,000	6/30/2027	92,659	-	932,341
50,000	6/30/2027	5,187	-	44,813
660,000	6/30/2027	67,448	-	592,552
250,000	6/30/2027	-	-	250,000
956,000	6/30/2026	135,389	-	820,611
720,000	6/30/2026	317,166	-	402,834
500,000	6/30/2026	-	-	500,000
8,427	6/30/2024	8,281	-	146
5,382	6/30/2024	4,538	-	844
$ 32,821,807		$ 12,797,061	$ -	$ 20,024,746

See independent auditor's report.

City of Las Cruces

Schedule of Deposits and Investments
June 30, 2024

Account	Type of Account	Fair Value Level	Pooled Cash & Investments	Other Cash & Investments	Total Reconciled Balance	On Deposit 6/30/2024
DEPOSIT ACCOUNTS						
US Bank						
Community Development Checking	Non-interest bearing checking		-	240,959	240,959	240,959
Metro Savings	Interest-bearing savings		-	95,884	95,884	95,884
Treasury Master	Non-interest bearing checking		8,089,593	-	8,089,593	10,252,539
Payroll	Non-interest bearing checking		(93,044)	-	(93,044)	-
Accounts Payable	Non-interest bearing checking		(751,413)	-	(751,413)	-
Depository	Non-interest bearing checking		341,651	-	341,651	-
Non-Interest Grant Funds	Non-interest bearing checking		-	6,262,415	6,262,415	6,262,415
Las Cruces Firs Department	Non-interest bearing checking		-	834,580	834,580	834,580
TOTAL DEPOSIT ACCOUNTS			7,586,787	7,433,838	15,020,625	17,686,377
INVESTMENTS						
US Bank						
FIRST AMERICAN TREASURY OBLIGATIONS	Sweep	2	13,892,467	-	13,892,467	
First Horizon						
BRIDGEWATER BK BLOOM MN 0.4 10/7/2025-21	Investment	2	247,903	-	247,903	
FFCB 0.4 10/15/2024-21	Investment	2	1,968,800	-	1,968,800	
FFCB 0.55 9/16/2025-21	Investment	2	3,551,888	-	3,551,888	
FFCB 0.61 8/25/2025-21	Investment	2	3,565,425	-	3,565,425	
FFCB 5 4/25/2025-24	Investment	2	4,977,400	-	4,977,400	
FFCO.30025 0.3 1/13/2025-21	Investment	2	972,920	-	972,920	
FHLB 0.9 11/18/2024-22	Investment	2	1,963,700	-	1,963,700	
FHLB 5 2/13/2026-25	Investment	2	3,290,562	-	3,290,562	
FHLB 5.06 2/13/2026	Investment	2	3,687,827	-	3,687,827	
FHLB Step 2/18/2025-21	Investment	2	975,160	-	975,160	
FHLB Step 2/18/2025-21	Investment	2	3,900,640	-	3,900,640	
FHLB Step 2/18/2026-21	Investment	2	3,754,880	-	3,754,880	
FHLB Step 2/18/2026-21	Investment	2	2,816,160	-	2,816,160	
FHLB Step 3/16/2026-21	Investment	2	1,887,320	-	1,887,320	
FHLB Step 8/26/2025-21	Investment	2	2,869,110	-	2,869,110	
FHLB Step 9/30/2026-21	Investment	2	1,866,880	-	1,866,880	
FHLMC 5.05 7/26/2028-24	Investment	2	4,959,450	-	4,959,450	
FIRST NATL BK OF AMERICA 0.3 10/30/2024-21	Investment	2	247,912	-	247,912	
JP MORGAN CHASE BANK NA 0.4 10/22/2025-21	Investment	2	247,835	-	247,835	
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 5/31/2025	Investment	2	4,781,600	-	4,781,600	
T-Note 0.75 11/15/2024	Investment	2	7,372,875	-	7,372,875	
T-Note 1.125 1/15/2025	Investment	2	4,889,900	-	4,889,900	
T-Note 1.75 3/15/2025	Investment	2	-	3,415,650	3,415,650	
T-Note 1.75 3/15/2025	Investment	2	-	1,463,850	1,463,850	
T-Note 2.25 10/31/2024	Investment	2	9,896,600	-	9,896,600	
T-Note 2.5 1/31/2025	Investment	2	4,919,600	-	4,919,600	
T-Note 5 8/31/2025	Investment	2	-	4,996,100	4,996,100	
Mischeller Financial Group, Inc.						
T-Note 0.25 5/31/2025	Investment	2	-	956,320	956,320	
Multi-Bank Securities, Inc.						
FNMA 1.75 7/2/2024	Investment	2	2,999,670	-	2,999,670	
T-Note 0.25 5/31/2025	Investment	2	-	1,912,640	1,912,640	
T-Note 0.25 5/31/2025	Investment	2	956,320	-	956,320	
T-Note 2.875 6/15/2025	Investment	2	5,873,220	-	5,873,220	
T-Note 2.875 6/15/2025	Investment	2	-	3,915,480	3,915,480	

See independent auditor's report.

City of Las Cruces

Schedule of Deposits and Investments
June 30, 2024

Account	Type of Account	Fair Value Level	Pooled Cash & Investments	Other Cash & Investments	Total Reconciled Balance	On Deposit 6/30/2024
Oppenheimer & CO. INC.						
California St 2.65 4/1/2026	Investment	2	3,357,410	-	3,357,410	
Chesterfield MO COPS 3 12/1/2024	Investment	2	1,401,473	-	1,401,473	
Cleburne TX 4.5 2/15/2025	Investment	2	2,458,934	-	2,458,934	
FFCB 5.25 12/13/2024	Investment	2	7,991,840	-	7,991,840	
FHLB 1.83 8/28/2024-22	Investment	2	-	6,957,090	6,957,090	
FHLB 3.5 1/27/2025	Investment	2	4,951,000	-	4,951,000	
FHLB 4.375 9/13/2024	Investment	2	2,493,300	-	2,493,300	
FHLB 4.375 9/13/2024	Investment	2	-	2,493,300	2,493,300	
FHLB 4.61 4/1/2025	Investment	2	4,977,400	-	4,977,400	
FHLB 4.75 6/13/2025	Investment	2	1,992,220	-	1,992,220	
FHLB 5.125 3/14/2025	Investment	2	5,637,887	-	5,637,887	
FHLB 5.125 9/12/2025	Investment	2	-	2,001,240	2,001,240	
FHLB 5.125 9/12/2025	Investment	2	8,004,960	-	8,004,960	
FHLB 5.25 9/13/2024	Investment	2	4,996,000	-	4,996,000	
FHLB Step 12/8/2025-21	Investment	2	1,911,520	-	1,911,520	
FHLMC 5.05 8/1/2024-24	Investment	2	-	1,760,084	1,760,084	
Las Vegas NV Convention & Visitors Auth 5.46 7	Investment	2	2,525,000	-	2,525,000	
Met Govt Nashville & Davidson Cnty 1.03 8/1/20	Investment	2	996,320	-	996,320	
San Antonio TX Elec & Gas Rev 3.146 2/1/2026	Investment	2	1,416,501	-	1,416,501	
Tenn Valley Authority 0.75 5/15/2025	Investment	2	-	7,696,480	7,696,480	
T-Note 0.375 4/30/2025	Investment	2	4,806,450	-	4,806,450	
T-Note 0.75 11/15/2024	Investment	2	4,915,250	-	4,915,250	
T-Note 1.75 3/15/2025	Investment	2	-	1,951,800	1,951,800	
T-Note 1.75 3/15/2025	Investment	2	-	487,950	487,950	
T-Note 1.75 3/15/2025	Investment	2	-	2,439,750	2,439,750	
T-Note 2 2/15/2025	Investment	2	4,897,700	-	4,897,700	
T-Note 3 7/15/2025	Investment	2	3,916,160	-	3,916,160	
T-Note 4.75 7/31/2025	Investment	2	3,986,080	-	3,986,080	
Stifel Nicolaus						
FHLB Step 4/29/2027-23	Investment	2	3,995,000	-	3,995,000	
FNMA 5.2 7/30/2024-23	Investment	2	4,998,100	-	4,998,100	
US Bank						
FHLB 4.875 9/13/2024	Investment	2	2,995,943	-	2,995,943	
FHLB 4.875 9/13/2024	Investment	2	-	1,997,295	1,997,295	
T-Note 4.375 10/31/2024	Investment	2	498,275	-	498,275	
T-Note 4.375 10/31/2024	Investment	2	-	498,275	498,275	
U.S BANK 4.37 10/28/2024	Investment	2	-	500,000	500,000	
U.S. BANK N 4.39 1/24/2025	Investment	2	-	250,000	250,000	
NM State Investment Council						
Large Cap Active Equity Pool	Investment	1	-	14,619,234	14,619,234	
Large Cap Index Equity Pool	Investment	2	-	10,143,155	10,143,155	
Non-U.S. Developed Equity Pool	Investment	1	-	4,334,252	4,334,252	
Mid/Small Cap Equity Pool	Investment	1	-	9,845,200	9,845,200	
TOTAL INVESTMENTS			194,195,746	84,635,144	278,830,890	
TOTAL DEPOSITS AND INVESTMENTS			201,782,533	92,068,982	293,851,515	

See independent auditor's report.

City of Las Cruces

Schedule of Deposits and Investments
June 30, 2024

Account	Type of Account	Fair Value Level	Pooled Cash & Investments	Other Cash & Investments	Total Reconciled Balance	On Deposit 6/30/2024
New Mexico Finance Authority						
NMFA 2008 C PPRF - Las Cruces City	Debt Service		-	1	1	
NMFA PP-3116	Debt Service		-	285,281	285,281	
NMFA PP-3661 VAF Loan	Debt Service		-	125	125	
NMFA PP3712 Street Improvement Project	Debt Service		-	779	779	
NMFA - PPRF-4222 - 2017 JU IMPROV REV	Debt Service		-	171	171	
NMFA - PPRF-4222 - 2017 JU IMPROV REV	Debt Service		-	283	283	
NMFA 2018 Fire PP4738	Debt Service		-	292,883	292,883	
NMFA 2018 HHGRT PPRF-4756	Debt Service		-	3,855	3,855	
NMFA 2018 Gas Tax PPRF-4788	Debt Service		-	53,229	53,229	
NMFA 2019 VAD PPRF-4976	Debt Service		-	1,034	1,034	
NMFA 2019 VAD PPRF - 4976	Program Funds		-	1,068,625	1,068,625	
NMFA 2020 Infrastructure Loan PPRF-5205	Debt Service		-	55,386	55,386	
NMFA 2020 MGRT Street PPRF-5205 11929	Program Funds		-	690,870	690,870	
NMFA PPRF-5206	Debt Service		-	40,804	40,804	
NMFA 2020 MGRT Flood PPRF-5206 11928	Program Funds		-	1,477,953	1,477,953	
NMFA 2020A SSGRT PPRF-5234	Debt Service		-	122,180	122,180	
NMFA 2020A SSGRT PPRF-5234	Program Funds		-	4,222,102	4,222,102	
NMFA 2020B SSGRT ESP PPRF-5235	Debt Service		-	62,951	62,951	
NMFA 2020A JU Water PPRF-5236	Debt Service		-	25,588	25,588	
NMFA 2020A JU Water PPRF-5236	Debt Service		-	81,968	81,968	
NMFA 2020A JU Water PPRF-5236	Program Funds		-	240,203	240,203	
NMFA 2020A JU Water PPRF-5236	Program Funds		-	2,519,828	2,519,828	
NMFA 2020B JU ESP PPRF-5237	Debt Service		-	61,336	61,336	
NMFA 2020B JU ESP PPRF-5237	Program Funds		-	930,061	930,061	
NMFA 2022 Sub Lien -Fire Truck PPRF-5886	Debt Service		-	62,998	62,998	
NMFA 2022 Sub lien Fire truck PPRF-5886	Program Funds		-	485,137	485,137	
NMFA 2023 MGRT Loan	Debt Service		-	1,421	1,421	
NMFA 2023 MGRT Loan 23929	Program Funds		-	5,242,830	5,242,830	
NMFA 2023 MRGT Loan	Debt Service		-	1,039	1,039	
NMFA 2023 MGRT Loan 23928	Program Funds		-	3,147,140	3,147,140	
NMFA 2023A Fire Equipment PPRF-6329	Debt Service		-	1,249	1,249	
NMFA 2023A Fire Equipment PPRF-6329	Program Funds		-	4,579,394	4,579,394	
NMFA DW-1974	Debt Service		-	74	74	
2018 Landfill Compactor Loan	Debt Service		-	211,908	211,908	
2018 Landfill Compactor Loan	Debt Service		-	109,365	109,365	
2019 Infrastructure and Equipment	Debt Service		-	79,369	79,369	
2019 Infrastructure and Equipment	Debt Service		-	142,940	142,940	
2020 Infrastructure Loan	Debt Service		-	52,067	52,067	
2020 Infrastructure Loan	Debt Service		-	440,642	440,642	
2020 Landfill Gas System Loan	Debt Service		-	46,765	46,765	
2020 Landfill Gas System Loan	Debt Service		-	172,259	172,259	
2020 Landfill Gas System Loan	Program Funds		-	85,100	85,100	
2023 NMFA SCSWA Construction Loan Cell #5	Debt Service		-	77,681	77,681	
2023 NMFA SCSWA Construction Loan Cell #5	Program Funds		-	2,267,565	2,267,565	
2023 NMFASCSWA Construction Loan Cell #5	Debt Service		-	384,563	384,563	
Other Cash						
Petty Cash & Change Funds	Cash		-	17,125	17,125	
Accrued interest receivable						
Accrued interest - Pooled Investments	Accrued interest		1,428,765	-	1,428,765	
TOTAL CASH AND INVESTMENTS			$ 203,211,298	$ 121,915,107	$ 325,126,405	

See independent auditor's report.

City of Las Cruces

Schedule of Joint Powers Agreements
June 30, 2024

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
City of Sunland Park	ASCMV	Provide assistance with off-site animal shelter services
White Sands Missile Range	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, 2024

Beginning Date	Ending Date	Project Amount	FY 2024 Revenue
1/29/2008	Perpetual	50%	$ 2,048,184
1/29/2008	Perpetual	50%	$ 2,048,154
3/13/2014	Perpetual	$35 per animal	$ 6,350
11/1/2015	Perpetual	$50 per animal	$ 3,400
10/20/2014	Perpetual	$35 per animal	$ -
10/20/2014	Perpetual	$35 per animal	$ 350
7/1/2013	Perpetual	Proportionally to the required local match for Section 112 Planning Funds	$ 90,443
10/1/2001	Perpetual	50%	$ 325,543
10/1/2001	Perpetual	50%	$ 325,543
9/5/2006	Perpetual	53%	$ 2,407,650
9/5/2006	Perpetual	47%	$ 2,135,086
9/5/2006	Perpetual	$ 66,480	$ 66,480
9/5/2006	Perpetual	$ 50,884	$ 50,884
9/5/2006	Perpetual	$ 262,463	$ 262,463
11/1/2011	Perpetual	$ 103,535	$ 103,535
12/13/1994	Perpetual	1/16% Municipal Environmental Services Gross Receipts Tax (tax revenue)	$ 4,559,986
12/13/1994	Perpetual	1/8% County Environmental Services Gross Receipts Tax (tax revenue)	$ 31,411
7/27/2009	Perpetual	Residential : $8.25 per cart per month and $4.40 per additional cart per month	$ 4,249,576
	Perpetual	Commerical: $98.56 per month and $98.56 per month for additional pick-up; Commercial curbside - $16.50 per month per container	
7/1/2009	Perpetual	$1,347,818 per year, with annual CPI increase	$ 1,607,933

See independent auditor's report.

STATISTICAL SECTION

CITY OF LAS CRUCES

City of Las Cruces

Statistical Section Table of Contents
June 30, 2024

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 255-270
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 271-280
These schedules contain information to help the reader assess the City's most significant local revenue sources: the sales tax.

Debt Capacity 281-290
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 290-294
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 295-309
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, 2024

	2015	2016	2017	2018
Governmental activities				
**Net investment in capital assets	$ 190,995	$ 300,431	$ 292,055	$ 276,032
Restricted	80,631	116,782	133,723	139,744
Unrestricted	84,682	(41,017)	(45,091)	(98,842)
*Subtotal governmental activities net position	356,308	376,196	380,687	316,934
Business-type activities				
**Net investment in capital assets	166,565	204,137	185,374	160,997
Restricted	26,407	29,918	28,393	47,500
Unrestricted	22,007	(12,506)	11,629	4,200
*Subtotal business-type activities net position	214,979	221,549	225,396	212,697
Primary government				
**Net investment in capital assets	357,560	504,568	477,429	437,029
Restricted	107,038	146,700	162,116	187,244
Unrestricted	106,689	(53,523)	(33,462)	(94,642)
*Total primary government net position	$ 571,287	$ 597,745	$ 606,083	$ 529,631

See independent auditor's report.

City of Las Cruces

Net Position by Category* (000's)

June 30, 2024

2019	2020	2021	2022	2023	2024
$ 332,301	$ 267,292	$ 262,806	$ 329,102	$ 370,181	$ 405,983
163,899	180,720	191,291	148,531	161,450	187,442
(170,808)	(118,090)	(104,490)	(115,057)	(110,522)	(158,266)
325,393	329,922	349,607	362,576	421,109	435,159
198,827	175,209	207,460	215,580	238,351	254,695
33,888	32,675	24,718	16,974	10,411	8,233
(15,222)	11,516	19,122	17,302	(2,004)	1,199
217,493	219,400	251,300	249,856	246,758	264,127
531,128	442,501	470,266	544,682	608,532	660,678
197,787	213,395	216,009	165,505	171,861	195,675
(186,030)	(106,574)	(85,368)	(97,755)	(112,526)	(157,067)
$ 542,885	$ 549,322	$ 600,907	$ 612,432	$ 667,867	$ 699,286

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2024

	2015	2016	2017	2018
Expenses				
Governmental activities:				
General government	$17,465	$29,352	$31,681	$28,650
Police	26,926	26,783	27,748	28,806
Fire	13,828	14,247	14,618	17,738
Community development	4,859	5,214	4,953	6,228
Quality of Life	9,273	9,553	9,489	7,358
Economic Development			6,221	5,851
Public works	21,885	21,483	25,792	29,862
Transportation	8,161	8,042	2,906	956
Parks and recreation	9,798	10,325	10,458	12,026
Interest on long-term debt	3,071	3,613	4,143	4,439
Facilities	-	-	-	-
Debt issuance costs	-	-	-	-
Debt Services	-	-	-	-
Public services	-	-	-	-
Information technology	3,416	-	-	-
Total governmental activities	118,682	128,612	138,009	141,914
Business-type activities				
Gas	10,776	11,273	14,082	12,433
Water	15,009	15,994	18,703	18,741
Wastewater	13,246	14,318	17,216	15,072
Solid waste	10,942	11,627	11,386	13,612
Transit/other	4,393	4,625	5,249	5,373
Total business type activities	54,366	57,837	66,636	65,231
Total primary government	173,048	186,449	204,645	207,145

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2024

2019	2020	2021	2022	2023	2024
$28,864	$24,466	$28,742	$41,076	$25,763	$60,850
30,132	32,064	17,475	27,781	31,741	38,519
19,832	24,708	7,189	21,730	18,700	24,498
7,128	6,803	10,095	4,565	8,506	14,456
8,209	8,838	5,370	10,147	10,848	11,421
7,119	6,859	30,223	10,811	8,018	10,775
29,207	31,274	28,015	30,347	31,983	32,118
1,062	269	-	-	-	-
13,477	12,199	10,371	12,948	14,980	16,451
4,372	2,810	4,014	3,947	4,438	5,389
-	-	-	-	-	-
444	567	238	-	-	-
-	-	51	52	56	62
-	-	-	-	-	-
-	-	-	-	-	-
149,846	150,857	141,783	163,404	155,033	214,539
20,056	18,743	29,683	33,912	41,403	24,495
19,308	21,002	20,786	21,016	25,171	23,917
15,395	16,715	16,543	17,970	21,407	18,953
13,354	16,764	13,881	18,417	20,544	20,901
5,827	6,370	7,527	8,937	15,169	13,549
73,940	79,594	88,420	100,252	123,694	101,815
223,786	230,451	230,203	263,656	278,727	316,354

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2024

	2015	2016	2017	2018
Program Revenues				
Governmental activities:				
Charges for services				
General Government	$ 1,463	$ 11,406	$ 3,878	$ 6,357
Facilities	-	-	-	-
Police	3,472	4,008	4,055	464
Fire	1,541	2,242	2,288	5
Community development	869	587	575	1,479
Quality of Life	1,077	947	934	94
Public works	1,147	934	2,000	1,455
Information Technology	472	-	-	-
Transportation	1,264	850	-	-
Economic Development			671	92
Parks and recreation	1,043	1,630	1,614	2,113
Operating Grants and Contributions				
General Government	702	261	238	112
Facilities	-	-	-	-
Police	1,211	453	470	911
Fire	537	110	131	945
Community development	202	341	305	1,487
Quality of Life	376	598	582	961
Public works	400	464	402	2,222
Information Technology	165	-	-	-
Transportation	441	353	345	-
Economic Development	-	-	67	-
Parks and recreation	364	67	-	395
Capital Grants and Contributions		-	-	-
General Government	5,672	3,682	5,070	-
Quality of Life	-	-	-	225
Police	-	-	-	-
Fire	-	-	-	-
Economic Development	372	257	350	568
Parks and Rec	-	-	-	167
Public works	-	-	-	-
Transportation	-	-	-	-
Subtotal governmental activities revenues	22,790	29,190	23,975	20,052

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2024

2019	2020	2021	2022	2023	2024
$ 4,766	$ 3,997	$ 6,345	$ 7,694	$ 6,215	$ 8,173
-		-	-		-
438	656	777	359	439	554
-		-	-		-
1,487	1,759	2,345	1,402	3,119	4,017
100	35	-	95	28	28
1,761	1,366	-	200	348	416
-		-	-		-
-		-	-		-
1,440	1,383	3	183	58	42
2,334	2,043	1,985	755	489	623
-		4,653	2,358	1,896	2,830
-		-	-		-
1,096	539	479	1,804	5,730	8,550
1,373	2,920	1,891	1,648	943	1,407
1,178	1,454	2,407	195	2,219	3,311
1,082	1,095	2,459	-	1,452	2,167
-		-	1,102		-
-		-	-		-
-		-	-		-
17	141	7,424	3,851	657	981
413	314	314	620	224	334
-		-	-	1,700	2,537
10	15	87	-	52	77
-	150	-	-	160	239
-	924	428	-		-
1,337	2,573	172	-	87	130
199	194	525	76	396	591
1,390	953	490	1,017	4,782	7,136
-		-	-		-
20,421	22,511	32,784	23,359	30,994	44,143

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2024

	2015	2016	2017	2018
Program Revenues				
Business-type activities:				
Charges for services				
Gas	$ 10,736	$ 10,873	$ 13,841	$ 11,093
Water	15,207	15,706	19,961	18,192
Waste water	11,570	11,767	15,173	12,728
Solid waste	11,818	13,525	13,169	13,804
Transit	620	768	864	745
Operating Grants and Contributions				
Gas	-	-	-	-
Water	-	1,537	463	-
Waste water	-	1,256	628	-
Solid waste	-	-	-	-
Transit	2,253	2,325	2,154	-
Capital Grants and Contributions				
Gas	33	73	91	-
Water	139	168	102	-
Waste water	122	87	74	1,364
Solid waste	-	-	-	-
Transit	-	-	-	2,093
Subtotal business-type activities revenues	52,498	58,085	66,520	60,019
Total primary government revenues	$ 75,287	$ 87,275	$ 90,496	$ 80,069
Net (Expense)/Revenue				
Governmental activities	(95,894)	(99,422)	(114,033)	(121,864)
Business-type activities	(1,868)	248	(116)	(5,211)
Total primary government net expense	(97,762)	(99,174)	(114,149)	(127,075)

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2024

2019	2020	2021	2022	2023	2024
$ 19,096	$ 17,422	$ 29,462	$ 31,277	$ 39,342	$ 23,936
19,408	22,656	24,059	23,531	22,203	24,933
12,912	15,161	16,585	18,028	17,289	18,564
13,907	15,038	17,030	17,157	18,250	19,390
941	376	192	518	164	731
		-	-	-	-
		-	6	-	-
		-	344	-	-
		-	-	-	-
1,867	3,097	7,355	3,590	7,646	18,927
		-	-	-	-
		233	-	-	-
33		-	-	85	-
		-	-	-	-
		-	87	6,572	2,277
68,164	73,750	94,916	94,538	111,551	108,758
$ 88,585	$ 96,260	$ 182,051	$ 148,892	$ 142,545	$ 152,901
(129,424)	(128,345)	(54,648)	(109,052)	(124,041)	(170,396)
(5,779)	(5,845)	6,496	(5,711)	(12,142)	6,943
(135,203)	(134,190)	(48,152)	(114,763)	(136,183)	(163,453)

See independent auditor's report.

City of Las Cruces

Changes in Net Position by Category* (000's)

June 30, 2024

	2015	2016	2017
***General Revenues and Other Changes in Net Position**			
Governmental activities:			
Taxes			
Gross receipts	$ 93,684	$ 99,614	$ 99,866
Property	14,461	14,841	15,085
Franchise Fees and Lodgers Tax	2,438	2,873	2,809
Other			
Investment income (loss)	5,515	4,805	4,416
Hospital net assets received	-	-	-
Telshor Facility income	-	-	-
Other	-	-	-
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	(2,943)	(3,168)	(3,308)
Total governmental activities	113,155	118,965	118,868
Business-type activities:			
Investment income	2,797	2,714	119
Other	-	-	-
Donated capital assets	-	-	-
Gain(loss) on disposal of capital assets/sale of investments	-	441	536
Capital contributions	-	-	-
Transfers	2,943	3,168	3,308
Total business-type activities	5,740	6,323	3,963
Total primary government	$ 118,895	$ 125,288	$ 122,831
***Change in Net Position**			
Governmental activities	17,262	19,543	4,835
Business-type activities	3,872	6,571	3,847
Total primary Government	$ 21,134	$ 26,114	$ 8,682

** 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, 2024

2018	2019	2020	2021	2022	2023	2024
$ 95,656	$ 95,581	$ 99,426	$ 111,943	$ 124,756	$ 134,130	$ 136,527
17,178	21,891	24,725	17,820	23,714	24,390	27,113
2,185	2,145	1,739	1,943	3,025	2,809	2,825
		8,307	2,516	4,035	5,607	5,360
2,942	9,932	4,173	11,939	(8,876)	8,628	16,929
-	-			-		-
-	-			-		-
4,681	1,722	7,570	13,233	12,143	9,767	14,372
629	3,982			-		-
	-			-		-
-	-			-		-
-	-			-		-
7,347	11,320			-		-
	686	139	20	18	(644)	(7,022)
(1,949)				-		-
(4,687)	(4,974)	(13,205)	(36,839)	(4,229)	(2,112)	(6,634)
123,982	142,285	132,874	122,575	154,586	182,575	189,470
(55)	3,127	1,813	222	(381)	1,124	2,121
-	-			-		-
1,545	2,234	873	21,485	230	5,332	1,190
127	123	234	100	238	472	331
-	-			-		-
4,687	4,985	4,833	2,509	4,229	2,105	6,565
6,304	10,469	7,753	24,316	4,316	9,033	10,207
$ 130,286	$ 152,754	$ 140,627	$ 146,891	$ 158,902	$ 191,608	$ 199,677
2,117	12,861	4,529	67,926	45,534	58,534	19,074
1,093	4,689	1,907	30,813	(1,396)	(3,110)	17,150
$ 3,210	$ 17,550	$ 6,436	$ 98,739	$ 44,138	$ 55,424	$ 36,224

See independent auditor's report.

City of Las Cruces

Fund Balance - Governmental Funds
Last Ten Fiscal Year*

	2015	2016	2017	2018
General Fund				
Non-spendable	$1,431,060	$1,820,976	$1,747,278	$1,561,384
Restricted	87,037	49,695	1,729,164	1,450,700
Committed	5,937,791	8,034,176	8,252,569	16,756,075
Assigned	3,063,748	5,831,716	4,479,163	4,006,428
Unassigned	31,379,100	34,727,631	39,784,069	24,601,860
General fund subtotal	$41,898,736	50,464,194	55,992,243	48,376,447
All Other Governmental Funds				
Restricted	80,544,450	116,732,589	131,993,717	138,294,135
Committed	20,512,371	11,010,857	5,475,839	799,090
Assigned	-	-	-	-
Unassigned	-	(205,952)	(190,492)	(534,064)
All other governmental funds subtotal	101,056,821	127,537,494	137,279,064	138,559,161
	$ 142,955,557	$ 178,001,688	$ 193,271,307	$ 186,935,608

See independent auditor's report.

City of Las Cruces

Fund Balance - Governmental Funds
Last Ten Fiscal Year*

2019	2020	2021	2022	2023	2024
$1,702,416	$1,711,807	$1,760,958	$1,645,743	$1,725,999	$1,770,367
2,191,128	2,444,915	2,614,263	3,022,727	3,572,289	5,914,250
19,741,286	19,134,514	25,464,493	24,980,910	28,148,937	28,100,899
3,186,639	2,699,938	3,949,373	2,374,274	2,326,299	3,277,284
20,205,335	17,900,622	17,592,445	30,254,603	44,013,957	35,862,160
47,026,804	43,891,796	51,381,532	62,278,257	79,787,481	$74,924,960
161,708,022	178,274,831	188,676,555	145,508,131	158,357,383	181,527,954
250,869	4,639,913	4,578,050	7,837,120	1,530,461	588,245
-	-	-	-	-	-
(906,173)	(14,650)	(17)	-	-	-
161,052,718	182,900,094	193,254,588	153,345,251	159,887,844	182,116,199
$ 208,079,522	$ 226,791,890	$ 244,636,120	$ 215,623,508	$ 239,675,325	$ 257,041,159

See independent auditor's report.

City of Las Cruces

Changes in Fund Balance - Governmental Funds
Last Ten Fiscal Years

Revenues	**2015**	**2016**	**2017**
Taxes**	$ 108,144,911	$ 114,455,163	$ 114,950,696
Gross Receipts	-	-	-
Property	-	-	-
Lodgers	-	-	-
State-shared	-	-	-
Changes for services	2,871,940	2,957,652	3,036,531
Fees and fines	2,960,103	3,238,041	2,208,315
Investment income (loss)	4,632,666	4,021,081	4,428,153
Franchise fees	2,438,470	2,873,464	2,809,073
Licenses and permits	1,072,697	1,577,456	1,655,125
Special Assessment	-	-	-
Intergovernmental	-	-	-
Federal	7,265,804	6,784,524	8,335,866
State	-	-	-
Local	-	-	-
Other	8,798,356	7,211,763	8,203,588
Total revenues	138,184,947	143,119,144	145,627,347
Expenditures			
Current			
General government	15,540,303	21,270,277	19,370,272
Police	25,964,438	25,031,978	25,467,920
Fire	13,231,354	13,190,791	13,613,317
Community development	4,855,907	5,210,672	4,952,654
Quality of Life	8,408,291	8,669,918	8,533,485
Economic Development	-	-	4,156,253
Public works	10,113,065	7,842,112	13,523,292
Transportation	7,050,236	6,748,867	1,941,788
Parks and recreation	9,096,141	9,516,112	9,498,709
Debt Service	-	-	-
Capital outlay	16,407,438	30,391,233	34,117,241
Debt service			
Principal	9,418,765	10,705,464	9,697,955
Interest and other charges	3,485,553	3,592,138	4,097,624
Facilities	-	-	-
Development services	-	-	-
Information Technology	3,307,482	-	-
Debt Issuance cost	612,093	625,648	464,919
Total expenditures	127,491,066	142,795,210	149,435,429
Revenue over (under) expenditures	10,693,881	323,934	(3,808,082)

See independent auditor's report.

City of Las Cruces

Changes in Fund Balance - Governmental Funds
Last Ten Fiscal Years

2018	2019	2020	2021	2022	2023	2024
$ 119,074,693	$ -	$ 108,415,029	$ 5,099,257	$ -	$ -	$ -
-	94,943,406	10,160,526	106,843,791	125,136,633	133,924,210	136,526,673
-	21,608,568	4,992,417	18,395,595	23,714,071	25,586,500	27,597,547
-	2,144,835	1,739,497	1,942,628	3,025,108	2,808,640	2,825,347
-	2,388,129	1,920,678	2,515,780	4,035,071	5,607,367	5,359,685
2,978,759	3,444,809	2,676,242	917,152	1,368,612	1,556,677	3,056,991
3,709,207	3,780,235	3,266,333	3,715,349	1,680,810	1,664,992	3,679,698
2,974,495	9,230,148	4,172,512	11,938,547	(8,876,241)	8,628,055	16,929,298
3,898,194	3,628,782	3,510,306	4,292,458	4,281,498	4,352,874	4,007,901
1,471,630	1,473,546	1,787,286	2,529,467	3,356,634	3,121,170	3,108,546
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,381,697	2,870,480	4,855,288	15,667,256	5,307,556	7,872,531	11,120,409
5,426,056	5,046,711	6,415,958	5,661,711	7,363,919	12,424,844	19,169,376
183,661	178,104	86,354	257,618	76,342	61,536	559,899
7,202,817	12,264,313	7,628,724	13,120,225	12,211,434	9,860,225	14,016,162
149,301,209	163,002,066	161,627,150	192,896,834	182,681,447	217,469,621	247,957,532
20,865,804	22,633,215	20,905,089	28,059,345	29,375,332	26,007,589	33,586,883
25,064,845	26,755,974	25,920,200	23,204,094	26,049,308	34,206,830	37,418,601
15,179,537	17,435,953	18,526,441	17,468,551	19,908,614	21,300,456	23,286,241
5,006,504	5,729,694	6,801,531	7,811,566	4,533,525	8,474,519	14,679,260
7,001,487	7,751,009	7,709,890	7,934,150	8,856,305	9,562,272	10,611,701
5,673,052	6,928,114	5,876,475	10,033,372	9,644,781	6,830,142	9,101,243
16,549,341	14,931,744	16,895,076	13,830,291	15,865,685	17,008,121	18,888,255
-	-	-	-	-	-	-
10,593,811	11,730,631	10,982,256	9,158,403	12,928,846	14,957,784	17,300,071
-	-	48,389	50,993	52,140	55,768	62,096
23,478,521	37,405,587	28,329,369	39,557,325	53,073,734	68,092,951	48,461,796
11,922,845	11,681,619	17,204,871	15,245,866	17,040,191	17,016,935	17,839,312
4,438,917	4,372,161	4,904,830	5,019,302	4,964,232	4,438,299	5,864,315
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	444,488	567,301	237,949	-	-	-
145,774,664	167,800,189	164,671,718	177,611,207	202,292,693	227,951,666	237,099,774
3,526,545	(4,798,123)	(3,044,568)	15,285,627	(19,611,246)	(10,482,045)	10,857,758

See independent auditor's report.

City of Las Cruces

Changes in Fund Balance - Governmental Funds
Last Ten Fiscal Years

Other Financing Sources (Uses)	**2015**	**2016**	**2017**
Issuance of debt	44,042,825	35,680,000	23,888,528
Premiums on issuance of debt	-	-	-
Proceeds of refunding Bonds	-	-	-
Payment to refunded bond escrow agent	-	-	-
Debt issuance cost	-	-	-
Gain on capital assets	122,895	1,197,843	101,462
Bond premium (discount)	1,834,877	1,152,703	1,656,248
Hospital net position received	-	-	-
Capital leases	-	-	-
Proceeds of notes payable	-	-	-
Escrow refund	(19,545,000)	-	-
Payment to agency	-	-	-
Sale of capital assets	-	-	-
Transfers in	21,933,451	34,732,300	24,900,335
Transfers out	(29,677,725)	(38,040,649)	(31,468,872)
Total other financing sources (uses)	18,711,323	34,722,197	19,077,701
Net change in fund balances	$ 29,405,204	$ 35,046,131	$ 15,269,619
Debt service as a percentage of non-capital expenditures	11.68%	12.79%	12.01%

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

2018	2019	2020	2021	2022	2023	2024
1,620,500	31,594,664	31,470,000	17,600,000	-	41,567,358	19,730,000
-	1,286,141	6,325,976	1,872,957	-	2,291,160	32,484
-	-	15,435,000	-	-	-	-
-	-	(18,405,000)	-	-	-	-
-	-	-	-	-	-	-
169,108	685,094	-	-	-	-	-
		-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	136,248	20,000	17,817	10,000	228,201
33,743,360	27,025,560	36,285,214	28,331,545	39,652,119	35,779,956	39,777,368
(45,395,212)	(34,649,421)	(49,490,501)	(45,265,900)	(49,071,303)	(45,114,612)	(53,200,494)
(9,862,244)	25,942,038	21,756,937	2,558,602	(9,401,367)	34,533,862	6,567,559
$ (6,335,699)	$ 21,143,915	$ 18,712,369	$ 17,844,229	$ (29,012,613)	$ 24,051,817	$ 17,425,317
13.38%	9.77%	16.22%	14.68%	14.75%	13.42%	12.57%

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
2024	3,445,733,874	10,337,201,622	85,313,762	255,941,286	305,005,341
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

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
3,226,042,295	9,678,126,885	33%
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%

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
2024	8.666	1.360	9.110	9.356	1.967	30.459
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

Non-Residential

Fiscal Year	City	State	County	School District	Other	Total Non-Residential
2024	9.167	1.360	11.931	9.620	2.000	34.078
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

Source: Certificate of Property Tax Rates in Mills TY2024 Dona Ana County
State of New Mexico Local Government Budget Management System / Doña Ana County

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

		2024		
Taxpayer	Type of Business	Taxable Value	Percentage of Total Taxable Value	Rank
El Paso Electric Company	Electricity	80,560,245	2.50%	1
Las Cruces Medical Center LLC	Medical Center	61,205,640	1.90%	2
Saputo Cheese USA Inc	Dairy	44,724,503	1.39%	3
Memorial Medical Center DBA PHC Las Cruces	Medical Center	42,852,093	1.33%	4
Comcast Of New Mexico Inc	Television/Internet Serv	41,556,361	1.29%	5
Las Cruces Hospital Building LLC	Real Estate	20,828,851	0.65%	6
PLC Ridgeview Flats LLC	Apartments	18,952,000	0.59%	7
Copperstone LLC	Real Estate	18,915,740	0.59%	8
Qwest Corporation	Communications	18,903,995	0.59%	9
Clear Sky Capital Casas De Soledad Apartments LP	Apartments	18,509,961	0.57%	10
HTA-Regional Medical Center MOB LLC	Medical Center			
Park Place Las Cruces LLC	Investments			
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			
Burrell College Of Osteopathic Medicine	Medical Center			
Casa Bandera Owners LLC	Real Estate			
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			
Total Percentage of Taxable Value			11.40%	

Source: Doña Ana County Property Abstract - County Assessors Office

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

2023			2022			2021		
Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank
76,151,871	2.53%	1	88,714,343	3.16%	1	70,028,438	2.66%	1
61,205,640	2.03%	2	61,205,640	2.18%	2	61,205,640	2.33%	2
37,549,109	1.25%	4	27,932,802	0.99%	6			
35,960,393	1.20%	5	35,960,393	1.28%	3	35,960,393	1.37%	3
39,601,328	1.32%	3	35,122,188	1.25%	4	31,507,090	1.20%	4
32,771,921	1.09%	6	32,654,469	1.16%	5	31,267,535	1.19%	5
18,186,889	0.60%	7	18,186,889	0.65%	7	17,829,900	0.68%	9
17,970,914	0.60%	9	17,541,464	0.62%	10			
17,982,521	0.60%	8	17,963,733	0.64%	8	17,964,536	0.68%	8
17,554,010	0.58%	10	17,554,010	0.62%	9	18,265,930	0.69%	7
						19,849,557	0.75%	6
						17,191,737	0.65%	10
	11.80%			12.55%			12.21%	

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

		2020		
Taxpayer	Type of Business	Taxable Value	Percentage of Total Taxable Value	Rank
El Paso Electric Company	Electricity	67,860,368	2.66%	1
Las Cruces Medical Center LLC	Medical Center	61,205,640	2.40%	2
Saputo Cheese USA Inc	Dairy			
Memorial Medical Center DBA PHC Las Cruces	Medical Center	35,960,393	1.41%	3
Comcast Of New Mexico Inc	Television/Internet Serv	27,264,830	1.07%	4
Las Cruces Hospital Building LLC	Real Estate	19,806,249	0.78%	7
PLC Ridgeview Flats LLC	Apartments			
Copperstone LLC	Real Estate	17,829,900	0.70%	10
Qwest Corporation	Communications			
Clear Sky Capital Casas De Soledad Apartments LP	Apartments			
HTA-Regional Medical Center MOB LLC	Medical Center	17,854,468	0.70%	9
Park Place Las Cruces LLC	Investments	18,265,930	0.72%	8
SunE EPE2 LLC (Silicon Ranch)	Electricity	27,004,630	1.06%	5
Horseshoe Investment Partners LLC	Real Estate			
Mesilla Realty LLC	Shopping Centers	20,101,000	0.79%	6
Best New Mexico Portfolio I LLC	Real Estate			
Burrell College Of Osteopathic Medicine	Medical Center			
Casa Bandera Owners LLC	Real Estate			
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			
Total Percentage of Taxable Value			12.27%	

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

2019			2018			2017		
Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank	Taxable Value	Percentage of Total Taxable Value	Rank
70,042,733	2.86%	1	81,851,555	1.84%	1	75,051,914	1.89%	1
54,590,000	2.23%	2	54,590,000	1.23%	2	54,590,000	1.38%	2
35,960,393	1.47%	3	35,960,393	0.81%	3	35,960,393	0.91%	3
26,831,740	1.09%	5	26,020,745	0.59%	5	22,277,725	0.56%	7
17,829,900	0.73%	8	17,829,900	0.40%	7	17,829,900	0.45%	5
						22,031,097	0.55%	6
16,529,225	0.67%	9	16,047,870	0.36%	8	15,580,539	0.39%	8
17,854,468	0.73%	7	17,854,468	0.40%	6			
18,731,587	0.76%	6						
35,248,800	1.44%	4	35,248,800	0.79%	4	35,248,800	0.89%	4
15,396,785	0.63%	10						
			15,122,352	0.34%	9			
			14,572,955	0.33%	10	14,148,500	0.36%	10
						14,781,437	0.37%	9
	12.60%			7.09%			7.75%	

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

		2016		
Taxpayer	Type of Business	Taxable Value	Percentage of Total Taxable Value	Rank
El Paso Electric Company	Electricity	78,255,738	1.97%	1
Las Cruces Medical Center LLC	Medical Center	54,590,000	1.38%	2
Saputo Cheese USA Inc	Dairy			
Memorial Medical Center DBA PHC Las Cruces	Medical Center	54,042,000	1.36%	3
Comcast Of New Mexico Inc	Television/Internet Serv	21,760,209	0.55%	7
Las Cruces Hospital Building LLC	Real Estate			
PLC Ridgeview Flats LLC	Apartments			
Copperstone LLC	Real Estate	25,604,957	0.64%	5
Qwest Corporation	Communications	22,407,480	0.56%	6
Clear Sky Capital Casas De Soledad Apartments LP	Apartments	15,126,762	0.38%	8
HTA-Regional Medical Center MOB LLC	Medical Center			
Park Place Las Cruces LLC	Investments			
SunE EPE2 LLC (Silicon Ranch)	Electricity			
Horseshoe Investment Partners LLC	Real Estate			
Mesilla Realty LLC	Shopping Centers	35,248,800	0.89%	4
Best New Mexico Portfolio I LLC	Real Estate			
Burrell College Of Osteopathic Medicine	Medical Center			
Casa Bandera Owners LLC	Real Estate	14,148,500	0.36%	10
Sonoma Palms Apts Louisiana LLC	Apartments	14,871,437	0.37%	9
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			
Total Percentage of Taxable Value			8.46%	

See independent auditor's report.

City of Las Cruces

Principal Taxpayers
Last Ten Years
(Unaudited)

2015		
Taxable Value	Percentage of Total Taxable Value	Rank
96,539,781	4.59%	1
65,093,288	3.10%	2
50,676,800	2.41%	3
21,612,820	0.0103	8
23,522,866	1.12%	6
22,846,665.00	0.0109	7
31,984,810	1.52%	5
35,116,500	1.67%	4
15,646,000	0.0074	9
14,689,139	0.70%	10
17.97%		

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**
2024	26,856,862	26,085,357	97.1%	-	26,085,357	97.1%
2023	24,986,146	24,233,434	97.0%	405,945	24,639,379	98.6%
2022	23,332,988	22,712,418	97.3%	485,260	23,197,678	99.4%
2021	22,660,533	22,030,510	97.2%	577,968	22,608,478	99.8%
2020	21,830,474	21,139,123	96.8%	656,905	21,796,028	99.8%
2019	20,873,003	20,208,777	96.8%	630,193	20,838,970	99.8%
2018	15,634,087	15,177,065	97.1%	441,410	15,618,475	99.9%
2017	15,103,680	14,614,744	96.8%	471,780	15,086,524	99.9%
2016	14,873,478	14,361,584	96.6%	500,317	14,861,901	99.9%
2015	14,469,369	13,982,535	96.6%	476,922	14,459,457	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	SBITA Payable
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	-
2024	37,010,000	98,325,000	11,251,053	12,463,202	9,045,969	534,329

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	SBITA Payable	Total Primary Government	Percentage of Personal Income *	Per Capita *
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
73,875,000	7,404,751	897,078	3,655,000	169,085	254,630,467	7.85%	2,216

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
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
2024	114,892	3,157,146,243	37,010,000	1,760,386	35,249,614	1.12%	307

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
June 30, 2024
(Unaudited)

Jurisdiction	Total General Debt Outstanding As of 6/30/2024	Percentage Applicable To City of Las Cruces	City of Las Cruces Share of Debt
Direct:			
City of Las Cruces	168,629,553	100.00%	168,629,553
Overlapping :			
Doña Ana County	14,478,041	49.30%	7,137,717
Las Cruces School District	146,346,552	72.88%	106,657,309
Doña Ana Community College	21,619,875	28.79%	6,223,688
Total Overlapping	182,444,468		120,018,715
Total Direct And Overlapping General Obligation Bonded Debt	$ 351,074,021		$ 288,648,268

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)

	FY2024
Taxable Valuation	$ 3,157,146,243
Legal Debt Limit- 4% of Assessed Valuation	126,285,850
Amount of Long-Term Debt Subject To Legal Debt Limit: General Obligation Debt Outstanding	37,010,000
Legal Debt Margin	$ 89,275,850

	Fiscal Year		
	2015	**2016**	**2017**
Debt Limit	$ 84,118,006	$ 87,269,650	$ 91,530,479
Total net debt applicable to limit	-	-	-
Total debt margin	$ 84,118,006	$ 87,269,650	$ 91,530,479
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					
	2018	**2019**	**2020**	**2021**	**2022**	**2023**
$	109,738,157	$ 98,100,685	$ 99,708,818	$ 102,797,587	$ 109,811,153	$ 117,949,858
	-	18,000,000	13,950,000	27,450,000	22,510,000	35,215,000
$	109,738,157	$ 98,100,685	$ 99,708,818	$ 102,797,587	$ 109,811,153	$ 117,949,858
	N/A	0	13.99%	26.70%	20.50%	29.86%

See independent auditor's report.

City of Las Cruces

Pledged-Revenue Bond/Note Coverage
Last Ten Fiscal Years
June 30, 2024

Gross Receipts Tax Revenue Bonds/Notes

Fiscal	Pledged	Debt Service		
Year	Revenues	Principal	Interest	Coverage
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
2024	81,467,216	10,504,791	3,388,272	5.86

Gas Tax Notes

Fiscal	Pledged	Debt Service		
Year	Revenues	Principal	Interest	Coverage
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
2024	1,836,448	380,000	19,537	4.60

See independent auditor's report.

City of Las Cruces

Pledged-Revenue Bond/Note Coverage
Last Ten Fiscal Years
June 30, 2024

Utility Revenue Bonds/Notes

Utility Service Charges	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
			Principal	Interest	
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
79,689,358	(62,669,937)	17,019,421	7,100,000	3,523,931	1.60
69,019,412	(47,574,968)	21,444,444	7,365,000	3,207,498	2.03

Hold Harmless Gross Receipts Tax Revenue Bonds/Notes

Fiscal Year	Pledged Revenues	Debt Service		Coverage
		Principal	Interest	
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
2024	14,659,425	2,400,000	750,025	4.65

See independent auditor's report.

City of Las Cruces

Pledged-Revenue Bond/Note Coverage
Last Ten Fiscal Years
June 30, 2024

Solid Waste Revenue Notes

Utility Service Charges	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
			Principal	Interest	
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
18,757,947	(17,868,729)	889,218	-	-	-
27,512,970	(11,446,237)	16,066,734	-	-	-

See independent auditor's report.

City of Las Cruces

Pledged-Revenue Bond/Note Coverage
Last Ten Fiscal Years
June 30, 2024

Fire Protection Fund			
Pledged	Debt Service		
Revenues	Principal	Interest	Coverage
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
1,179,683	-	-	0.00

Lodger's Tax and Convention Center Fees			
Pledged	Debt Service		
Revenues	Principal	Interest	Coverage
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
4,124,803	605,000	506,456	3.71

Environmental Gross Receipts Tax Bonds			
Pledged	Debt Service		
Revenues	Principal	Interest	Coverage
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
2,520,352	237,521	40,665	9.06

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 %
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%
2024	114,892	$3,244,435	28,239	31.8	25,712	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, 2024
(Unaudited)

2024	2023
New Mexico State University	New Mexico State University
Las Cruces Public Schools	White Sands Missile Range
Ambercare	Las Cruces Public Schools
City of Las Cruces	NASA
Memorial Medical Center	City of Las Cruces
Dona Ana Community College	Memorial Medical Center
Tresco	Wal-Mart
La Clinica de Familia	Allied Signal Aerospace
Dona Ana County	Excel Agent Services
Kestone Industries	
Peak Behavioral Health	

2022	2021
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
Largest Employers in New Mexico | NM Partnership
https://nmpartnership.com/incentives-data/new-mexico-largest-employers/

See independent auditor's report.

City of Las Cruces

Principal Employers
Last Ten Fiscal Years
June 30, 2024
(Unaudited)

2020	2019
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

2018	2017
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

See independent auditor's report.

City of Las Cruces

Principal Employers
Last Ten Fiscal Years
June 30, 2024
(Unaudited)

2016

New Mexico State University
Las Cruces Public Schools
Peak Behavioral Health Services
Memorial Medical Center
Wal-Mart
MountainView Regional Medical Center
Doña Ana County Administration
Doña Ana Branch Community College
Addus Healthcare
NASA

2015

New Mexico State University
Las Cruces Public Schools
City of Las Cruces
Memorial Medical Center
Wal-Mart
MountainView Regional Medical Center
Doña Ana County
Doña Ana Branch Community College
Addus Healthcare
NASA

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	2015	2016	2017	2018	2019 *	2020 **	2021 *	2022 *	2023	2024
City Manager's Office										
Administration	-	-	-	-	9	12	23	23	21	29
Council & Community Support	-	-	-	-	3	8	8	8	7	8
Fiscal Management	-	-	-	-	9	7	8	8	7	5
Community Relations	-	-	-	-	10	5	8	8	8	14
Fleet Management	-	-	-	-	29	34	45	45	42	41
Sustainability	-	-	-	-	2	2	2	2	2	2
Planning & Neighborhood Services	-	-	-	-	11	7	11	11	11	10
Mesilla Valley Metropolitan Planning Organization	-	-	-	-	5	4	4	4	4	4
RoadRUNNER Transit	-	-	-	-	73	61	69	69	68	82
Maintenance and Operations	-	-	-	-	84	62	76	76	54	44
Organizational Support	-	-	-	-	10	7	7	7	6	9
Other	23	24	25	56	-	-	-	-	-	13
Financial Services										
Administration	-	-	-	-	3	5	5	5	7	7
OMB	-	-	-	-	-	-	-	-	8	9
Accounting and Financial Reporting	-	-	-	-	15	12	12	12	11	11
Processing Procure-to-pay	-	-	-	-	12	11	15	15	14	14
Revenue Management	-	-	-	-	13	12	13	13	14	14
Other	42	42	46	43	-	-	-	-	-	-
Human Resources										
Office of the Director	-	-	-	-	2	1	2	2	5	4
Employee Support	-	-	-	-	5	5	10	10	14	20
Other	15	13	14	17	-	-	-	-	-	-
Legal										
Office of the Director	-	-	-	-	3	8	9	9	9	9
Education	-	-	-	-	4	2	-	-	-	-
Compliance	-	-	-	-	22	24	22	22	24	29
Other	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	2015	2016	2017	2018	2019 *	2020 **	2021 *	2022 *	2023	2024
Police										
Office of the Chief	-	-	-	-	16	19	40	40	40	44
Public Safety	-	-	-	-	161	131	219	219	235	267
Investigations & Intelligence	-	-	-	-	36	41	38	38	38	41
Community Outreach	-	-	-	-	82	20	17	17	20	28
Law Enforcement Academy	-	-	-	-	24	2	-	-	-	27
Internal Affairs	-	-	-	-	4	4	4	4	-	-
Other	259	250	303	335	-	-	-	-	-	-
Fire										
Office of the Chief	-	-	-	-	7	12	12	12	10	9
Community Engagement	-	-	-	-	8	5	5	5	5	6
Support and Education	-	-	-	-	3	3	3	3	10	20
Emergency Response	-	-	-	-	153	150	160	160	163	170
Other	131	131	150	165	-	-	-	-	-	-
Community Development										
Office of the Director	-	-	-	-	5	5	4	4	6	6
One Stop Shop	-	-	-	-	25	21	28	28	30	30
Community Improvement	-	-	-	-	6	7	7	7	15	13
Other	41	43	44	51	-	-	-	-	-	-
Economic Development										
Administration	-	-	-	-	6	6	8	8	7	6
Development	-	-	-	-	30	23	26	26	20	23
Land Mgmt. and Real Estate	-	-	-	-	4	4	4	4	4	4
Other	-	-	-	37	-	-	4	4	-	-
Quality of Life										
Director's Office	-	-	-	-	6	9	22	22	22	25
Senior Programs	-	-	-	-	46	40	43	43	36	55
Library and Museums	-	-	-	-	68	51	62	62	55	76
Other	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	2015	2016	2017	2018	2019 *	2020 **	2021 *	2022 *	2023	2024
Public Works										
Office of the Director	-	-	-	-	6	5	12	12	18	12
Public Infrastructure	-	-	-	-	55	55	56	56	75	87
Traffic Engineering	-	-	-	-	22	18	23	23	26	26
Other	89	91	152	161	-	-	-	-	-	-
Information Technology										
Office of the Director	-	-	-	-	2	3	3	3	3	3
Information Systems	-	-	-	-	9	10	11	11	15	14
IT Infrastructure Support	-	-	-	-	16	13	15	15	11	13
Information Security	-	-	-	-	2	-	-	-	1	1
Other	25	23	29	30	-	-	-	-	-	-
Parks and Recreation**										
Office of the Director	-	-	-	-	11	13	12	12	15	19
Construction, Maintenance and Beautification	-	-	-	-	62	51	65	65	65	77
Fitness, Recreation and Wellness	-	-	-	-	66	46	68	68	68	95
Community Events	-	-	-	-	2	-	-	-	4	-
Out of School Time and Youth Diversion	-	-	-	-	30	22	29	29	29	69
Other	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	2015	2016	2017	2018	2019 *	2020 **	2021 *	2022 *	2023	2024
Utilities										
Office of the Director	-	-	-	-	10	10	30	30	35	37
Natural Gas Operations & Maintenance	-	-	-	-	59	44	46	46	44	46
Water Operations & Maintenance	-	-	-	-	58	47	58	58	48	51
Wastewater Operations & Maintenance	-	-	-	-	45	36	32	32	37	33
Solid Waste Collections	-	-	-	-	43	37	34	34	34	59
Utilities Environmental	-	-	-	-	6	4	5	5	5	2
Customer Engagement	-	-	-	-	46	24	21	21	22	19
Revenue & Financial Reporting	-	-	-	-	17	21	7	7	9	18
Regulatory Compliance & Training	-	-	-	-	11	10	6	6	7	14
Utilities Support & Project Management	-	-	-	-	15	17	59	59	59	46
Other	258	268	298	298	-	-	-	-	-	-
Other										
Other	121	130	120	-	-	-	23	23	24	26
Total Employees	**1,239**	**1,208**	**1,496**	**1,593**	**1,605**	**1,328**	**1,670**	**1,670**	**1,706**	**1,995**

**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*

See independent auditor's report.

City of Las Cruces

Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

	Fiscal Years	
	2015	2016
Function/program		
General Government		
Average number of days from position postings to position hires		50
Operating and maintenance cost per work station	< $3,800	< $3,800
Public Works/Building Services		
Dollar amount of projects managed per employee	2.67M	5.90M
Number of project work orders (over $10,000) requested	32	29
Total number of facilities operated and maintained	106	104
Percent of potholes patched within 24 hours of report	66.7%	68.0%
Parks and Recreation		
Conduct park safety and maintenance inspections	154/qtr	154/qtr
Number of clean up events	25	47
Police		
Number of citations issued	15,968	17,660
Number of codes violations addressed	32,333	32,749
Fire		
Number of building inspections	3,240	3,525
Number of citizens who receive safety education	5,739	7,950
Community Development		
Number of affordable rental and owner occupied housing using CBDG and HOME funds	61	62
Miles of bicycle facility lane installed	13.0	0.4
Number of special events hosted in downtown area	39	58
Number of vendors participating in the Farmer's and Crafts Market	0	0
Number of residential building permits issued	315	379
Amount collected for residential permits	$ 1,519,102	$ 1,783,294
Number of commercial building permits issued	14	26
Amount collected for commercial permits	$ 242,413	$ 737,098

See independent auditor's report.

City of Las Cruces

Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

	Fiscal Years							
	2017	2018	2019	2020*	2021*	2022*	2023	2024
	51	48	65	71	113.9	80	110	82
	< $3,600	< $3,600	< $3,200	< $3,200	<$3,900	<$4,000	<$4,000	<$4,000
	4.25M	2.86M	3.39M	.25M	2.0M			
	38	54	30	20	5		3	
	105	105	105	105	106	107	109	109
	76.0%	35.0%	89.2%	84.3%	89.0%	96.0%	95.0%	96.0%
	159/qtr	159/qtr	634/qrt	404/qrt	382/qrt	986	801/qrt	14,150/year
	171	237	186	15	10	30	27	43
	17,159	18,549	15,101	13,051	10,396	5,544	12,239	14,763
	30,597	26,068	22,668	26,351	11,416	15,201	16,252	8,189
	2,400	3,000	2,862	2,609	1,851	2,312	1,151	1,093
	11,018	15,475	7,232	6,153	745	5,204	14,560	14,690
	56	43	41	41	46	50	47	55
	0.0	0.0	5.7	1.70	1.10	3.4	1.5	0.9
	61	95	100	72	0	76	137	154.00
	0	0	0	0	0	0	300	310
	480	521	532	648	926	692	558	567
	$ 2,555,158	$ 2,830,607	$ 2,901,239	$ 3,573,497	$ 4,062,405	$ 4,233,384	$ 3,593,504	$ 3,693,028
	31	27	29	30	29	125	146	104
	$ 951,694	$ 857,668	$ 651,866	$ 551,027	$ 341,836	$ 1,133,196	$ 1,728,239	$ 1,075,299

**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	
	2015	2016
Economic Development		
Request for visitor information at Convention & Visitor's Bureau (CVB)	6,777	5,426
Walk-in visitors to CVB office	727	587
Quality of Life		
Number of congregate meals served to seniors	87,824	98,479
Number of home-delivered meals served to seniors	189,274	186,829
Number of homemaker units	4,535	4,547
Respite Care Units		
Recreation Units		
Museum visitors	112,838	78,952
Museum exhibit openings attendance	6,340	3,286
Museum program participants	24,568	18,482
Total library circulations	455,560	431,060
Total number of library sponsored programs	630	613
Computer sessions at library	77,733	61,746
Fixed Route ridership	735,862	667,736
Cost per trip on fixed route	$ 3.56	$ 3.95
Streets/Traffic		
Percent of potholes patched within 24 hours of report	66.7%	68.0%
Maintain major arterials and intersections through routine striping program	3/yr	2/yr
Utilities		
Meter reading complaints	< 1%	< 1%
Metering operating cost per customer	$ 0.70	$ 0.70
Operating and maintenance cost per dekatherm (Gas)	$ 1.78	$ 2.61
Operating and maintenance cost per 1,000 gallons produced (Water)	$ 1.37	$ 1.94
Operating and maintenance cost per 1,000 gallons treated (Wastewater)	$ 2.04	$ 2.94
Total operating cost per ton collected (Solid Waste)	$ 61.20	$ 71.36

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							
	2017	**2018**	**2019**	**2020***	**2021***	**2022***	**2023**	**2024**
	3,605	5,537	4,882	5,317	4,447	4,760	3,140	3,038
	642	492	812	1,097	524	1,298	1,557	1,434
	100,775	100,148	100,905	126,661	181,734	108,164	63,176	93,508
	190,729	203,943	213,769	245,927	297,460	252,233	279,180	235,777
	5,084	4,790	4,948	2,875	-	4,186	4,026	4,728
				4,182	3,977	4,617	4,672	4,950
				14,763	2,965	6,059	10,609	8,011
	84,782	99,495	93,525	75,505	28,938	62,675	106,273	125,629
	3,766	3,810	2,262	1,731	-	952	1,362	2,168
	17,537	23,183	35,161	34,205	26,970	13,266	28,619	34,139
	409,838	400,107	396,171	308,316	169,621	295,355	444,689	449,887
	525	616	632	689	445	619	826	1,630
	50,491	41,266	46,541	41,100	17,133	20,338	20,024	19,714
	539,143	554,586	543,333	505,187	498,509	339,619	532,655	699,631
$	4.88	$ 5.87	$ 6.14	$ 7.07	$ 12.47	$ 12.09	$ 10.21	$ 7.85
	76.0%	35.0%	89.2%	89.0%	89.0%	96.0%	95.0%	96.0%
	1/yr	1/yr	1/yr	1/yr	1/yr	1/yr	1/yr	1/yr
	< 1%	< 1%	< 1%	<1%	<1%	<1%	<1%	<1%
$	0.64	$ 0.55	$ 0.54	$ 0.35	$ 0.41	$ 0.39	$ 0.45	$ 0.58
$	2.80	$ 3.69	$ 2.63	$ 2.99	$ 3.04	$ 3.37	$ 2.87	$ 3.66
$	1.64	$ 2.03	$ 1.96	$ 2.15	$ 2.14	$ 2.31	$ 2.47	$ 2.41
$	2.94	$ 3.56	$ 3.16	$ 3.33	$ 3.18	$ 3.45	$ 3.51	$ 3.88
$	73.46	$ 85.71	$ 79.41	$ 108.84	$ 130.68	$ 113.70	$ 117.53	$ 129.87

**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 2015	2016
Las Cruces area in square miles	77	77
Government facilities and services:		
Miles of streets	496	483
Number of street lights	7,914	7,959
Culture and Recreation:		
Community centers	5	6
Lakes	1	1
Pond	2	2
Parks	92	92
Park acreage	850	970
Sports complex	13	16
Swimming pools	4	4
Shooting range	1	1
Tennis courts	19	18
Pickle Ball courts		
Paths/Trails	4	11
Miles of paths/Trails	21	23
Fire Protection:		
Number of stations	7	7
Police Protection:		
Number of stations	1	1
Sewerage Systems:		
Miles of sanitary sewers (est.)	550	550
Miles of storm sewers (mains)	75	75
Number of treatment plants	3	3
Number of service connections	33,098	33,518
Water System:		
Miles of water mains (est.)	600	600
Number of service connections	32,380	32,653
Transit System:		
Miles of bus routes	133	133
Number of bus stops	343	290
Number of buses	19	19
Number of Dial-a-Ride vehicles	20	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							
2017	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
77	77	77	77	77	77	77	77
483	519	519	493 (1)	503	509	518	528
7,463	7,490	7,489	7,610	7,658	7,793	7,935	7,957
6	6	6	6	6	6	6	6
1	1	1	1	1	1	1	1
2	2	2	2	1	1	1	1
93	94	98	113 (2)	115	116	117	118
972	973	974	1,544 (2)	1,510	1,513	1,514	1,515
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	16	16	16	16
				8	8	8	8
11	17	17	46 (3)	46	49	49	49
23	30	30	38	38	41	41	41
8	8	8	8	8	8	8	8
2	2	2	2	2	2	2	2
550	550	550	524	535	540	544	550
85	86	89	90	91	91	92	92
3	3	3	3	3	3	3	3
34,048	34,525	35,083	35,726	36,535	37,375	38,161	38,895
704	720	720	721	727	732	732	737
35,099	36,854	37,182	37,560	38,114	38,571	38,905	39,154
115	158	160	160	148	160	160	160
260	260	302	311	312	314	314	314
19	19	20	20	20	20	20	20
20	20	21	21	21	21	21	20

See independent auditor's report.

City of Las Cruces

Sales Tax Revenue Payers by Industry
Last Ten Fiscal Years
June 30, 2024
(Unaudited)

Fiscal Year 2024

Industry	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
Retail Trade	33,965	33.41%	$ 113,644,351	35.14%	8.0625%
Construction	7,198	7.08%	$ 32,073,520	9.92%	8.0625%
Other Services (except Public Admin)	11,918	11.72%	$ 24,448,400	7.56%	8.0625%
Health Care and Social Assistance	5,588	5.50%	$ 50,930,817	15.75%	8.0625%
Accommodation and Food Services	3,608	3.55%	$ 34,825,541	10.77%	8.0625%
Professional, Scientific and Technical Svcs	10,145	9.98%	$ 22,209,238	6.87%	8.0625%
Wholesale Trade	11,528	11.34%	$ 9,151,187	2.83%	8.0625%
Unclassified Establishments	3,295	3.24%	$ 5,656,094	1.75%	8.0625%
Utilities	226	0.22%	$ 6,512,307	2.01%	8.0625%
Information and Cultural Industries	5,891	5.80%	$ 10,610,058	3.28%	8.0625%
Real Estate and Rental and Leasing	3,816	3.75%	$ 5,408,570	1.67%	8.0625%
Administrative, Support, Waste Mgmt., and Remediation Svcs	4,471	4.40%	$ 7,968,410	2.46%	8.0625%
Total	101,649	100.00%	$ 323,438,493	100.00%	

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%	

See independent auditor's report.

City of Las Cruces

Sales Tax Revenue Payers by Industry
Last Ten Fiscal Years
June 30, 2024
(Unaudited)

Fiscal Year 2022

Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
25,733	39.69%	$ 103,054,487	36.07%	8.3125%
6,603	10.18%	$ 30,512,775	10.68%	8.3125%
1,881	2.90%	$ 21,046,993	7.37%	8.3125%
4,110	6.34%	$ 46,578,887	16.30%	8.3125%
3,251	5.01%	$ 31,937,281	11.18%	8.3125%
8,403	12.96%	$ 19,682,341	6.89%	8.3125%
614	0.95%	$ 329,378	0.12%	8.3125%
2,171	3.35%	$ 3,469,942	1.21%	8.3125%
151	0.23%	$ 6,968,693	2.44%	8.3125%
4,306	6.64%	$ 9,270,257	3.24%	8.3125%
3,608	5.56%	$ 6,396,202	2.24%	8.3125%
4,009	6.18%	$ 6,475,738	2.27%	8.3125%
64,840	100.00%	$ 285,722,974	100.00%	

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%	

See independent auditor's report.

City of Las Cruces

Sales Tax Revenue Payers by Industry
Last Ten Fiscal Years
June 30, 2024
(Unaudited)

Fiscal Year 2020

Industry	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
Retail Trade	10,922	19.38%	$ 76,689,426	32.99%	8.3125%
Construction	6,661	11.82%	$ 29,844,180	12.84%	8.3125%
Other Services (except Public Admin)	8,706	15.45%	$ 14,650,811	6.30%	8.3125%
Health Care and Social Assistance	6,572	11.66%	$ 41,722,121	17.95%	8.3125%
Accommodation and Food Services	3,289	5.84%	$ 24,015,156	10.33%	8.3125%
Professional, Scientific and Technical Svcs	6,510	11.55%	$ 14,070,577	6.05%	8.3125%
Wholesale Trade	3,544	6.29%	$ 4,096,757	1.76%	8.3125%
Unclassified Establishments	1,134	2.01%	$ 824,868	0.35%	8.3125%
Utilities	140	0.25%	$ 6,221,023	2.68%	8.3125%
Information and Cultural Industries	2,386	4.23%	$ 12,077,507	5.20%	8.3125%
Real Estate and Rental and Leasing	3,090	5.48%	$ 4,364,661	1.88%	8.3125%
Administrative, Support, Waste Mgmt., and Remediation Svcs	3,408	6.05%	$ 3,882,493	1.67%	8.3125%
Total	56,362	100.00%	$ 232,459,581	100.00%	

Fiscal Year 2019

Industry	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
Retail Trade	9,874	18.32%	$ 73,858,429	33.43%	8.3125%
Construction	6,656	12.35%	$ 21,537,408	9.75%	8.3125%
Other Services (except Public Admin)	7,839	14.55%	$ 12,998,185	5.88%	8.3125%
Health Care and Social Assistance	6,129	11.37%	$ 39,080,104	17.69%	8.3125%
Accommodation and Food Services	3,279	6.08%	$ 24,733,941	11.20%	8.3125%
Professional, Scientific and Technical Svcs	6,387	11.85%	$ 17,826,055	8.07%	8.3125%
Wholesale Trade	2,994	5.56%	$ 3,885,531	1.76%	8.3125%
Unclassified Establishments	2,488	4.62%	$ 1,672,228	0.76%	8.3125%
Utilities	148	0.27%	$ 6,272,037	2.84%	8.3125%
Information and Cultural Industries	1,851	3.43%	$ 11,988,795	5.43%	8.3125%
Real Estate and Rental and Leasing	3,034	5.63%	$ 3,367,134	1.52%	8.3125%
Administrative, Support, Waste Mgmt., and Remediation Svcs	3,214	5.96%	$ 3,691,612	1.67%	8.3125%
Total	53,893	100.00%	$ 220,911,458	100.00%	

See independent auditor's report.

City of Las Cruces

Sales Tax Revenue Payers by Industry
Last Ten Fiscal Years
June 30, 2024
(Unaudited)

Fiscal Year 2018

Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
7,138	10.34%	$ 51,496,611	19.04%	8.3125%
5,653	8.19%	$ 17,427,598	6.44%	8.3125%
7,262	10.52%	$ 11,360,340	4.20%	8.3125%
4,564	6.61%	$ 26,942,690	9.96%	8.3125%
5,534	8.02%	$ 21,702,512	8.02%	8.3125%
4,374	6.34%	$ 10,912,644	4.04%	8.3125%
5,650	8.19%	$ 25,462,566	9.42%	8.3125%
18,621	26.98%	$ 74,345,424	27.49%	8.3125%
2,174	3.15%	$ 11,763,610	4.35%	8.3125%
1,482	2.15%	$ 8,956,630	3.31%	8.3125%
4,142	6.00%	$ 7,271,327	2.69%	8.3125%
2,429	3.52%	$ 2,799,119	1.04%	8.3125%
69,023	100.00%	$ 270,441,071	100.00%	

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%	

See independent auditor's report.

City of Las Cruces

Sales Tax Revenue Payers by Industry
Last Ten Fiscal Years
June 30, 2024
(Unaudited)

Fiscal Year 2016

Industry	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Tax Rate
Retail Trade	9,926	18.71%	$ 68,891,198	35.01%	8.3125%
Construction	7,033	13.26%	$ 22,175,727	11.27%	8.3125%
Other Services (except Public Admin)	11,136	20.99%	$ 16,939,856	8.61%	8.3125%
Health Care and Social Assistance	6,114	11.52%	$ 25,132,273	12.77%	8.3125%
Accommodation and Food Services	3,420	6.45%	$ 22,297,561	11.33%	8.3125%
Professional, Scientific and Technical Svcs	6,302	11.88%	$ 13,652,053	6.94%	8.3125%
Wholesale Trade	2,587	4.88%	$ 4,371,959	2.22%	8.3125%
Unclassified Establishments	2,056	3.88%	$ 1,805,892	0.92%	8.3125%
Utilities	100	0.19%	$ 6,887,564	3.50%	8.3125%
Information and Cultural Industries	1,477	2.78%	$ 11,442,374	5.81%	8.3125%
Real Estate and Rental and Leasing	2,900	5.47%	$ 3,197,201	1.62%	8.3125%
Total	53,051	100.00%	$ 196,793,660	100.00%	

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%	

See independent auditor's report.

SINGLE AUDIT SECTION

CITY OF LAS CRUCES

PATTILLO, BROWN & HILL, L.L.P.
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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., CFE
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, 2024, 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 12, 2024.

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 the 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.

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.

Our consideration of internal control for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 determination of 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 no instances of noncompliance that is required to be reported under *Government Auditing Standards*, or pursuant to Section 12-6-5, NMSA 1978.

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 12, 2024

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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., CFE
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, 2024. 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, 2024.

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 12, 2024

City of Las Cruces

Schedule of Expenditures of State Awards
For The Period Ended June 30, 2024

Grantor/Program Title	State Number
New Mexico Aging & Long Term Services Dept.	
Title lllC1-lllC2-lllB-lllE	2023-24-64014
Title IIIC NM Grown Program Grant	N/A
20 Munson Center Expansion	A20E-5227
2020 Sage Café Expansion	A20-E5226
Munson Senior Center Construction	A22G-5316
Total NM Aging & Long Term Services	
NM Economic Development Department (NMEDD)	
LEDA-Electronic Caregiver	41900-0000011309
Cultivating Creativity in Las Cruces	N/A
Total NM Economic Development Department	
NM State Department of Transportation	
Airport Taxi Lanes & Infrastructure	23-H4098 / C1202829
2021 East Mesa Roads & Drainage	21-F3004 / C1213004
2021 East Madrid Avenue Extension	21-F3003 / C1212003
2021 East Mesa Roads & Drainage	24-I4074 / C1202821
Picacho Hawk	HW2L100518
Airport Rural Air Service Enhancement Program	LRU-22-04
FY23 NMDOT MAP - Del Rey Intersection	HW2-L100550
FY23 NMDOT MAP - Telshor ADA PH VI	HW2L100524
2022 Telshor-Spruce Improvements	22-G3140 / C1223140
2022 Airport Improvements	22-G3139 / C1223139
Lift Up Streets	23-H3323/C1233323
University Ave Construction	23-H3325/C1233325
FY 23-24 Airfield Maintenance & Consumables	LRU-23-01
2021 Median Improvement	21-F4029 / C1182631
Total NM State Dept of Transportation	
Children, Youth and Families Department	
FY24 Juvenile Citation Program	21-690-3200-20815-1
Total Children, Youth and Families Department	

City of Las Cruces

Schedule of Expenditures of State Awards
For The Period Ended June 30, 2024

Program Period	Program or Award Amount	Life- to- Date Expenditures	FY24 Current Expenditures as of 06/30/24
07/01/2023 - 06/30/2024	482,153	482,153	482,153
07/19/2023 - 05/30/2024	126,613	126,613	126,613
11/30/2021 - 06/30/2024	964,260	964,260	885,952
12/20/2021 - 06/30/2025	920,700	919,762	901,586
01/17/2024 - 06/30/2026	659,537	35,764	35,764
	3,153,263	**2,528,552**	**2,432,068**
09/16/2022 - 01/31/2029	1,000,000	230,972	111,632
10/17/2023 - 06/30/2024	100,000	100,000	100,000
	1,100,000	**330,972**	**211,632**
11/20/2020 - 06/30/2025	300,000	192,695	7,010
10/04/2021 - 06/30/2025	414,000	34,569	11,403
10/04/2021 - 06/30/2025	400,000	34,570	32,746
04/19/2024 - 06/30/2026	720,000	246,585	223,419
09/28/2021 - 06/30/2025	253,333	190,000	178,846
05/10/2022 - 01/31/2025	3,500,000	2,489,278	1,720,600
07/25/2022 - 06/30/2024	150,000	150,000	133,043
08/09/2022 - 06/30/2024	237,494	237,494	237,494
09/02/2022 - 06/30/2026	650,000	258,841	195,800
09/26/2022 - 06/30/2026	500,000	72,218	44,331
11/20/2023 - 06/30/2027	595,000	27,226	27,226
07/01/2023 - 06/30/2027	520,000	134,230	134,230
09/06/2022 - 09/06/2024	20,000	20,000	12,609
01/17/2022 - 06/30/2024	418,842	93,954	87,069
	8,678,669	**4,181,660**	**3,045,826**
07/01/2023 - 06/30/2024	338,187	212,450	212,450
	338,187	**212,450**	**212,450**

City of Las Cruces

Schedule of Expenditures of State Awards
For The Period Ended June 30, 2024

Grantor/Program Title	State Number
NM Tourism Department	
FY23 Keep Las Cruces Beautiful	24-418-6002-00014-00
FY24 Visit Las Cruces-NMTD Cooperative Advertising Program	24-418-1003001000-17
Total New Mexico Tourism Department	
NM State Library	
FY24 Library State Grants-in-Aid	SGIAPLFY24
2020 Library Go Bond	A20-E5296
2022 Library Go Bond	A22-G5372
Total New Mexico State Library	
New Mexico Crime Victims Reparation Commission	
FY24 Cellular And Broadband Equipment/ Services	24-780-P707-00510
Total New Mexico Crime Victims Reparation Commission	
NM Environment Department	
2020 Septic System Replacement	SAP 20-E2123-STB
SCSWA NMED 23 Junior Bill EV & Bulldozer	123-H9423 SB 192
SCSWA FY24 Raid Grant NMED	RAID-FY24-NT01
Total New Mexico Environment Department	
NM Department of Home Land Security and Emergency Management	
FY23/24 NM Fire Protection Grant	N/A
FY23 New Mexico Fire Protection Grant- Equipment	20221121
New Mexico Fire Protection Grant	N/A
Total NM Department of Home Land Security and Emergency Management	
New Mexico Early Childhood Education and Care Department	
LC Summer Food Service Program	3027
Total New Mexico Early Childhood Education and Care Department	

City of Las Cruces

Schedule of Expenditures of State Awards
For The Period Ended June 30, 2024

Program Period	Program or Award Amount	Life- to- Date Expenditures	FY24 Current Expenditures as of 06/30/24
07/01/2023 - 06/30/2024	37,621	36,109	36,109
07/01/2023 - 06/30/2024	95,937	59,720	59,720
	133,558	**95,829**	**95,829**
07/01/2023 - 06/30/2024	20,705	20,705	20,705
11/01/2021 - 06/30/2024	228,828	109,495	109,495
04/26/2024 - 06/30/2024	466,897	63,948	63,948
	716,430	**194,148**	**194,148**
04/29/2024 - 06/30/2024	19,711	19,711	19,711
	19,711	**19,711**	**19,711**
04/09/2021 - 06/30/2024	500,000	219,005	134,034
06/28/2023 - 06/30/2024	100,000	100,000	100,000
01/30/2024 - 06/30/2024	20,000	12,321	12,321
	620,000	**331,326**	**246,355**
07/01/2022 - 06/30/2024	1,282,590	1,179,683	1,179,683
12/01/2023 - Complete	300,000	300,000	300,000
12/01/2023 - 06/30/2024	400,000	196,424	196,424
	1,982,590	**1,676,107**	**1,676,107**
06/03/2024 - 08/31/2024	58,200	51,578	51,578
	58,200	**51,578**	**51,578**

City of Las Cruces

Schedule of Expenditures of State Awards
For The Period Ended June 30, 2024

Grantor/Program Title	State Number
New Mexico Department of Public Safety	
Police Department Honor Guard Uniforms	ZH5174
Fire Department Honor Guard Uniforms	ZH5174
Total New Mexico Department of Public Safety	
New Mexico Department of Finance and Administration	
Law Enforcement Protection Fund	LEPF
State EMS Fund	EMS CLC
Dona Ana Move Trail	20-E2536
Tortugas Trail Development	20-E2548
High Noon Soccer Field Improvements	20-E2564
Transit Facility Construction	20-E2556
2020 FIRE Equipment	20-E2555
2020 Arts and Cultural District Improvements	20-E2551
2020 MVCOH St. Luke's	20-E2554
2020 New Skate Park	20-E2562
2021 Airport Terminal Improvements	21-F2712
2021 P-25 Improvements	21-F2739
2021 MVCOH Food Rescue Warehouse	21-F2738
2021 Branigan Cultural Center Improvements	21-F2737
2022 Airport Improvements	22-G4054
2022 Amador Hotel Improvements	22-G4050
District Attorney OT Warrant Cases	MOU
2022 Fire Equipment	22-G2842
2022 JCP Building Improvements	22-G2839
2022 Veteran's Park - Parking Lot	22-G2844
2022 Fire Station 1 Renovations	22-G2837
2022 Police Station Renovations	22-G2841
2022 MVCOH Improvements	22-G4051
2022 Skate Park New	22-G2843
2023 Housing Initiatives - Perm Support Housing	23-H5043-3
Arts and Cultural District Improvements	23-H4095
Mesilla Valley Community of Hope Building Improvement	23-H4097
MVCOH Equipment - Dental & Behavioral	23-ZH9195
Mental Health Services & Building Equipment	23-ZH9196
Feed Homeless - Vehicles	23-ZH9197
Support Housing - JR Bill	23-ZH9198

City of Las Cruces

Schedule of Expenditures of State Awards
For The Period Ended June 30, 2024

Program Period	Program or Award Amount	Life- to- Date Expenditures	FY24 Current Expenditures as of 06/30/24
07/01/2023 - 06/30/2024	8,427	8,281	8,281
07/01/2023 - 06/30/2024	5,382	4,538	4,538
	13,809	**12,819**	**12,819**
07/01/2023 - 06/30/2024	414,500	409,870	409,870
07/01/2023 - 06/30/2024	19,072	19,072	19,072
08/19/2020 - 06/30/2024	290,000	31,844	31,844
08/13/2020 - 06/30/2024	75,000	9,396	9,396
08/19/2020 - 06/30/2024	856,000	232,182	196,419
08/19/2020 - 06/30/2024	113,850	113,849	2,062
02/15/2024 - 06/30/2024	237,600	237,600	2,730
01/14/2021 - 06/30/2024	946,440	135,389	4,704
02/01/2021 - 06/30/2024	425,700	425,700	425,700
02/08/2021 - 06/30/2024	100,000	14,470	14,470
09/30/2021 - 06/30/2025	400,000	231,226	22,263
08/27/2021 - 06/30/2025	464,000	417,000	370,000
09/30/2021 - 06/30/2025	1,820,610	1,820,610	124,106
10/13/2021 - 06/30/2025	100,000	30,926	12,482
07/28/2022 - 06/30/2024	632,890	565,661	469,970
08/05/2022 - 06/30/2024	200,000	126,806	23,536
11/27/2023 - 06/30/2024	Indefinite	128,398	128,398
10/03/2022 - 06/30/2024	330,000	330,000	330,000
08/25/2022 - 06/30/2026	220,000	217,800	217,800
08/25/2022 - 06/30/2026	250,000	228,149	62,868
08/25/2022 - 06/30/2026	200,000	117,311	116,337
08/25/2022 - 06/30/2026	50,000	45,702	45,702
09/06/2022 - 06/30/2024	169,682	169,682	165,078
10/03/2022 - 06/30/2026	450,000	4,690	4,690
07/01/2023 - 06/30/2024	2,500,000	2,344,047	2,344,047
12/31/2019 - 06/30/2025	796,714	36,546	5,732
10/11/2023 - 06/30/2025	10,317	520	520
08/24/2023 - 06/30/2024	125,000	124,204	124,204
07/01/2023 - 06/30/2024	225,000	224,410	224,410
07/01/2023 - 06/30/2024	75,000	73,378	73,378
07/01/2023 - 06/30/2024	100,000	100,000	100,000

City of Las Cruces

Schedule of Expenditures of State Awards
For The Period Ended June 30, 2024

Grantor/Program Title	State Number
New Mexico Department of Finance and Administration (Continued)	
2023 Veterans Memorial Park Jr. Bill	23-ZH9200
2023 Body Cameras LCPD	23-ZH9201
Law Enforcement Recruitment Allocation	22-ZG1016-14
Law Enforcement Recruitment Allocation	22-ZG1016-14
Law Enforcement Retention Fund	LERF
LEDA-828 Productions	22-G4053
MVCOH Facility Renovations	22-2838
Klein Park	23-H2984
MVCOH Facility Renovations	23-H2986
Mesquite Historic District	23-H2987
Museum of Nature & Science Improvements	23-H2988
Pioneer Women's Park Renovations	23-H2989
SCSWA Corralitos Equipment 2023 - Dozer	12-H2991
SCSWA Electric Vehicle & Charging Station	23-H2992
Skate Park Reauth 11969	24-I4080
LEDA SENATE BILL 192	LEDA SB192
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, 2024

Program Period	Program or Award Amount	Life- to- Date Expenditures	FY24 Current Expenditures as of 06/30/24
08/24/2023 - 06/30/2024	175,000	175,000	175,000
08/24/2023 - 06/30/2024	75,000	75,000	75,000
09/22/2022 - 06/30/2025	8,750,000	7,500,000	2,500,000
09/22/2022 - 06/30/2026	2,625,000	1,285,998	1,285,998
06/11/2010 to Complete	244,122	232,323	122,619
03/30/2023 - 01/31/2033	3,897,596	1,897,586	1,897,586
10/15/2020 - 06/30/2026	760,000	587,568	587,568
12/04/2023 - 06/30/2027	210,000	1,902	1,902
12/18/2023 - 06/30/2027	1,150,000	46,539	46,539
12/18/2023 - 06/30/2027	1,025,000	92,659	92,659
12/18/2023 - 06/30/2027	50,000	5,187	5,187
12/18/2023 - 06/30/2027	660,000	67,448	67,448
10/11/2023 - 06/30/2025	300,000	300,000	300,000
10/11/2023 - 06/30/2025	50,000	50,000	50,000
08/13/2020 - 06/30/2026	562,990	491,580	466,580
07/01/2023 - 06/30/2024	150,000	139,697	139,697
	33,282,083	**21,914,925**	**13,895,571**
	$ 50,096,500	**$ 31,550,077**	**$ 22,094,094**

City of Las Cruces

Schedule of Expenditures of Federal Awards
For The Period Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Additional Award Idenficiation
U.S. Department of Housing and Urban Development		
CDBG- Entitlement Cluster Grant		
Community Development Block Grant		
B-20-MC-35-0002	14.218	
B-21-MC-35-0002	14.218	
B-22-MC-35-0002	14.218	
B-23-MC-35-0002	14.218	
Total CDBG- Entitlement Cluster Grant		
Home Program Grant		
M-18-MC-35-0222	14.239	
M-20-MC-35-0222	14.239	
M-21-MC-35-0222	14.239	
M-22-MC-35-0222	14.239	
M-23-MC-35-0222	14.239	
Total Home Program Grant		
Total U.S. Department of Housing and Urban Development		
U.S. Department of Justice		
Victim Assistance Unit FFY23	16.575	
Victim Assistance Unit FFY24	16.575	
COPS CHRPS	16.71	
BYRNE JAG FFY22	16.738	
BYRNE JAG FFY23	16.738	
BYRNE JAG FY24	16.738	
BYRNE Project L.I.G.H.T.	16.753	
FBI Southern NM Safe Streets	MOU	
Total U.S. Department of Justice		
Office of National Drug Control Policy		
HIDTA-Metro	95.001	
HIDTA-Metro	95.001	
Total Office of National Drug Control Policy		

City of Las Cruces

Schedule of Expenditures of Federal Awards
For The Period Ended June 30, 2024

Grant no./Pass-Through Identifying no.	Program Period	Program or Award Amount	Life- to- Date Expenditures	FY24 Current Expenditures as of 06/30/24
B-20-MC-35-0002	06/01/2020 - 09/01/2028	952,696	952,696	39,822
B-21-MC-35-0002	09/03/2021 - 09/01/2029	1,029,593	911,631	267,476
B-22-MC-35-0002	08/25/2022 - 09/01/2030	1,001,992	235,654	187,686
B-23-MC-35-0002	07/01/2023 - 09/20/2032	1,076,372	458,707	458,707
		4,060,653	2,558,688	953,691
M-18-MC-35-0222	08/07/2018 - 09/01/2026	439,502	439,502	75,000
M-20-MC-35-0222	06/01/2020 - 09/01/2028	463,447	463,447	298,775
M-21-MC-35-0222	09/03/2021 - 09/01/2029	491,071	174,699	113,592
M-22-MC-35-0222	08/25/2022 - 09/01/2030	535,915	301,939	226,347
M-23-MC-35-0222	08/03/2023 - 09/30/2032	581,581	72,158	72,158
		2,511,516	1,451,745	785,872
		6,572,169	**4,010,433**	**1,739,563**
2023-VA-213	10/01/2022 - 09/30/2023	72,250	40,998	15,958
2024-VA-313	10/01/2023 - 09/30/2024	72,250	19,003	19,003
15JCOPS-21-GG-02464-SPPS	09/01/2021 - 08/31/2023	188,500	82,582	8,310
15PBJA-22-GG-02286-JPGX	10/01/2021 - 09/30/2025	59,381	59,342	16,915
15PBJA-23-GG-03648-JAGX	10/01/2022 - 09/30/2026	70,939	52,969	52,969
22-JAG-LASCR-SFY24	07/01/2023 - 06/30/2024	44,866	44,866	44,866
15POVC-23-GG-00255-BRND	05/01/2023 - 04/30/2025	485,000	251,718	251,718
281D-AQ-C49017-MOU	11/20/2023 - Complete	Indefinite	2,745	2,745
		993,186	**554,223**	**412,484**
G22SN0006A	01/01/2022 - 12/31/2023	1,359,950	1,359,950	253,721
G23SN0006A	01/01/2023 - 12/31/2024	1,038,075	819,417	819,417
		2,398,025	**2,179,367**	**1,073,138**

City of Las Cruces

Schedule of Expenditures of Federal Awards
For The Period Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Additional Award Idenficiation
U.S. Department of Transportation		
Federal Aviation Administration		
Airport Runway 8/26 Extension Planning	20.106	
Total Federal Aviation Administration		
Federal Transit Cluster		
Federal Transportation Administration		
FY 2016 Section 5307 Grant	20.507	
FY 2016 Section 5339 Bus and Bus Facilities Discretionary State of Good Repair Award	20.526	
Electric Bus Project #2 - Section 5307 and 5339 Low-No Funding	20.526	
Electric Bus Project #2 - Section 5307 and 5339 Low-No Funding	20.507	
FFY18 Bus & Bus Facilities M&O Facility	20.526	
FFY2020 5307 Grant-Transit Maintenance & Operating Facility	20.507	
FFY20 and FFY21 Section 5339 Transit Operations and Maintenance Facility Center	20.526	
FFY22 Section 5339 Transit Infrastructure	20.526	
FFY21 Section 5307 Transit Operating Assistance and Transit Operating and Maintenance Facility Construction	20.507	
FFY21 Section 5307 ARP Additional Funding for Operating Assistance	20.507	COVID-19
FFY22 Section 5307 Transit Operations & Maintenance Facility, & CAD/AVL/Scheduling Software Upgrades	20.507	
FFY22 Section 5307 Transit Operations & Maintenance Facility, & Additional Construction Funding	20.526	
Section 5307 Operating Assistance, Paratransit Vehicles, and Capital Equipment for the Las Cruces UZA	20.507	
Total Federal Transit Cluster		
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research		
FFY23 MPO FTA 5303 Funding	20.505	
FFY24 MPO FTA 5303 Funding	20.505	
FFY23 MVMPO	20.205	
FFY24 MVMPO	20.205	
Total Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research		
Total Federal Transportation Administration		
Federal Highway Administration		
Pass through New Mexico State Department of Transportation		
Highway Planning and Construction Cluster		
FFY21 RTP - Parks and Trails Wayfinding	20.205	
TAP - Walnut-Madrid	20.205	
Total Highway Planning and Construction Cluster		
STEP - Traffic Safety Bureau FFY23	20.608	
STEP - Traffic Safety Bureau FFY24	20.608	
ENDWI - Traffic Safety Bureau FFY23	20.608	
ENDWI - Traffic Safety Bureau FFY24	20.608	
BKLUP - Traffic Safety Bureau FFY23	20.608	
BKLUP - Traffic Safety Bureau FFY24	20.608	
RTP- Univ Loop Trail Construction	20.205	
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, 2024

Grant no./Pass-Through Identifying no.	Program Period	Program or Award Amount	Life- to- Date Expenditures	FY24 Current Expenditures as of 06/30/24
3-35-0024-034-2020	05/20/2020 - 05/19/2024	221,943	209,232	25,900
		221,943	209,232	25,900
NM-2017-002-01	01/25/2017 - 09/06/2023	1,951,987	1,951,987	137,667
NM-2017-015-01	09/18/2017 - 09/07/2023	1,134,750	1,134,750	1,134,750
NM-2019-005-00	03/13/2019 - 09/01/2024	2,040,222	1,948,835	1,717,319
NM-2019-005-00	03/13/2019 - 09/01/2024	234,265	234,265	234,265
NM-2020-036-00	09/18/2020 - 06/30/2025	11,000,000	10,800,074	4,963,830
NM-2021-005-00	02/23/2021 - 06/30/2024	2,128,497	2,128,497	2,128,497
NM-2022-006-00	02/24/2022 - 02/07/2024	438,249	438,249	438,249
NM-2022-006-P1	07/03/2023 - 12/31/2026	5,721,073	73,951	73,951
NM-2022-007-00	02/24/2022 - 06/30/2024	2,405,145	2,405,145	2,405,145
NM-2022-021-00	09/07/2022 - 12/31/2023	6,413,734	6,413,734	677,415
NM-2023-001-00	11/08/2022 - 12/31/2024	2,991,553	194,501	176,054
NM-2023-002-00	11/08/2022 - 12/31/2024	217,603	12,298	12,298
NM-2024-005-00	02/23/2024 - 12/01/2026	3,046,508	2,232,176	2,232,176
		39,723,586	29,968,462	16,331,616
M01850	10/01/2022 - 09/30/2023	107,990	74,455	14,919
M01850	10/01/2023 - 09/30/2024	110,101	62,947	62,947
D19358	10/01/2022 - 09/30/2024	345,695	227,218	42,198
D19358	10/01/2023 - 09/30/2024	379,327	202,193	202,193
		943,113	566,813	322,257
		40,888,642	**30,744,507**	**16,679,773**
LC00480	07/13/2021 - 09/30/2023	183,696	183,604	916
LC00400	09/28/2021 - 06/12/2024	1,093,660	1,093,660	281,975
		1,277,356	1,277,264	282,891
03-PT-02-049	11/29/2022 - 09/30/2023	30,015	17,263	5,217
04-PT-02-049	11/29/2022 - 09/30/2024	21,960	16,926	16,926
03-AL-64-049	11/29/2023 - 09/30/2023	49,995	22,881	22,431
04-AL-64-049	11/29/2023 - 09/30/2024	35,370	26,509	26,509
03-OP-RF-049	11/29/2022 - 09/30/2023	4,985	2,375	1,013
04-AL-64-049	11/29/2022 - 09/30/2024	4,985	4,409	4,409
LC00410	01/09/2020 - 05/21/2024	505,873	1,152	1,092
		1,930,539	**1,368,779**	**360,488**
		42,819,181	**32,113,286**	**17,040,261**

City of Las Cruces

Schedule of Expenditures of Federal Awards
For The Period Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Additional Award Idenficiation
U.S. Department of Health and Human Services		
Aging Cluster		
HRSA Community Project Funding	93.493	
Title III - B OAA	93.044	
Title III - C1 OAA	93.045	
Title III - C2 OAA	93.045	
Title III - E OAA	93.052	
NSIP - Senior Programs	93.053	
ARP Title III-B Fed Sub Award	93.044	COVID-19
ARP Title III-C1 Fed Sub Award	93.045	COVID-19
ARP Title III-C2 Fed Sub Award	93.045	COVID-19
ARP Title III-E Fed Sub Award	93.052	COVID-19
Total Aging Cluster		
Total U.S. Department of Health and Human Services		
U.S. Department of Homeland Security		
Homeland Security-ICE	MOU	
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	
Total Institute of Museum and Libraries		
U.S. Department of the Interior		
Bureau of Reclamation		
WaterSMART Irrigation	15.507	
Pass through State of New Mexico Energy, Minerals and Natural Resources		
Apodaca Park Demo/Construction	15.916	
Total U.S. Department of of the Interior		
U.S. Environmental Protection Agency		
Pass through New Mexico Environment Department		
Clean Water State Revolving Loan Fund (CWSRF)	66.458	
Total U.S. Environmental Protection Agency		
U.S. Department of the Treasury		
COVID-19 - American Rescue Plan Act (ARPA) Coronavirus State & Local Fiscal Recovery Funds	21.027	COVID-19
Pass through New Mexico Department of Finance and Administration		
COVID-19 - American Rescue Plan Act (ARPA) Coronavirus State & Local Fiscal Recovery Funds - Three Sisters Apartment	21.027	COVID-19
Total U.S. Department of Treasury		
Total Federal Awards		

City of Las Cruces

Schedule of Expenditures of Federal Awards
For The Period Ended June 30, 2024

Grant no./Pass-Through Identifying no.	Program Period	Program or Award Amount	Life- to- Date Expenditures	FY24 Current Expenditures as of 06/30/24
CE1HS52086	09/30/2023 - 09/29/2026	547,000	21,222	21,222
2023-24-64014	07/01/2023 - 06/30/2024	62,249	62,249	62,249
2023-24-64014	07/01/2023 - 06/30/2024	163,623	163,623	163,623
2023-24-64014	07/01/2023 - 06/30/2024	55,797	55,797	55,797
2023-24-64014	07/01/2023 - 06/30/2024	132,498	132,498	132,498
2023-24-64014-N	07/01/2023 - 06/30/2024	219,683	219,683	219,683
2023-24-64014-ARP	10/01/2023 - 09/30/2024	25,000	4,732	4,732
2023-24-64014-ARP	10/01/2023 - 09/30/2024	10,000	9,999	9,999
2023-24-64014-ARP	10/01/2023 - 09/30/2024	25,000	25,000	25,000
2023-24-64014-ARP	10/01/2023 - 09/30/2024	24,500	11,954	11,954
		1,265,350	706,757	706,757
		1,265,350	**706,757**	**706,757**
MOU	06/11/2010 to Complete	300,000	212,504	18,265
		300,000	**212,504**	**18,265**
ARPML-250571-OMLS-22	11/1/2021 - 10/31/2023	21,000	21,000	15,293
		21,000	**21,000**	**15,293**
R22AP00071-00	03/03/2022 - 03/31/2024	75,000	75,000	75,000
23-521-0500-0074	01/09/2023 - 03/31/2025	750,000	132,564	132,564
		825,000	**207,564**	**207,564**
CWSRF 128	08/23/2023 - 08/23/2025	16,916,853	48,919	48,919
		16,916,853	**48,919**	**48,919**
SLT-2128	03/03/2021 - 12/31/2026	24,759,826	14,403,094	9,120,673
21-ZF3512-05	07/01/2023 - 06/30/2026	1,000,000	1,000,000	1,000,000
		25,759,826	**15,403,094**	**10,120,673**
		97,870,590	**55,457,147**	**31,382,917**

City of Las Cruces

Notes to Schedule of Expenditures of State and Federal Awards
June 30, 2024

NOTE 1: GENERAL

The accompanying Schedule of Expenditures of State and Federal awards (the Schedule) presents the activity of all state and federal award programs of 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 Schedule 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 Schedule is not intended to, and does 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 Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized in accordance with the cost principles contained in the 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, 2024, included $112,000 in principal and $41,130 in interest, leaving an outstanding balance of $911,000. 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, 2024.

The City expended federal awards in the form of loans in the Clean Water State Revolving Fund program totaling $48,919 during the year ended June 30,2024.

City of Las Cruces

Notes to Schedule of Expenditures of State and Federal Awards
June 30, 2024

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	$	31,382,917
Expenditures financed by other funding sources		52,848,371
Expenditures reported in the statement of revenues, expenditures, and changes in fund balance/net position - nonmajor governmental and enterprise funds	$	84,231,288

City of Las Cruces

Schedule of Findings and Questioned Costs
June 30, 2024

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?	No
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
CDBG Entitlement	14.218
American Rescue Plan Act (ARPA) Coronavirus State & Local Fiscal Recovery Funds	21.027

Dollar threshold used to distinguish Between type A and type B programs:	$941,488
Auditee qualified as low-risk auditee?	Yes

City of Las Cruces

Schedule of Findings and Questioned Costs
June 30, 2024

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

None noted

Section V – Federal Award Findings and Questioned Costs

None noted.

City of Las Cruces

Schedule of Findings and Questioned Costs
June 30, 2024

Section VI – Prior Year Findings

Prior Year Audit Findings	Current Status
Financial Statement Findings	
CU 2023-001– Internal Control Over Procurement (Significant Deficiency and Other Non-Compliance)	Resolved
CU 2023-002- Internal Control Over Cash (Other Non-Compliance)	Resolved
Federal Award Findings	
None noted in prior audit	

City of Las Cruces

Exit Conference
June 30, 2024

EXIT CONFERENCE

An exit conference was conducted on November 12, 2024, with the following individuals:

City of Las Cruces

Johana Bencomo	Mayor Pro Tem
Becki Graham	City Councilor
Becky Corran	City Councilor
Cassie McClure	City Councilor
Ikani Taumoepeau	City Manager
J.C. Borrego	Assistance City Manager
Barbara Bencomo	Chief Administratvie Office
Jeremy Story	Police Chief
Laura Holguin	Interim Finance Director
Erika Jaquez	Treasurer
Adolfo Cardnas	Accounting Supervisor
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

25-086

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 21, 2025
Drafter:	Virginia Barela	**Department:**	Financial Services
Program:	Purchasing	**Line of Business:**	Procure-to-Pay

Title: **A RESOLUTION TO AWARD A PROFESSIONAL SERVICES AGREEMENT FOR HYDRANT MAINTENANCE & INSPECTION SERVICES TO HYDROMAX USA, LLC, OF FLOWER MOUND, TEXAS, IN AN AMOUNT NOT TO EXCEED $255,250 PLUS APPLICABLE TAXES ANNUALLY, FOR A TERM OF FIVE (5) YEARS, SUBJECT TO APPROVED BUDGET APPROPRIATIONS (PROCUREMENT NO. 24-25-019).**

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

PURPOSE(S) OF ACTION:

To award a professional services agreement for hydrant services.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

The City of Las Cruces Fire Department (LCFD) requires maintenance and inspection services in compliance with the American Water Works Association (AWWA) guidelines, annually and every five (5) years. Regulatory maintenance and inspection of fire hydrants is needed to ensure that hydrants are functioning correctly to ensure the protection of property and safeguarding of lives.

An annual inspection program for hydrants will award LCFD points towards its Insurance Services Office rating, which measures how well a community's fire department can protect said community from fire.

On September 23, 2024, the City of Las Cruces (City) Purchasing program advertised Request for Proposals No. 24-25-019. One bid was received by Hydromax USA, LLC, of Flower Mound, Texas. The bid was reviewed and evaluated. Hydromax USA, LLC demonstrates their ability to meet the City's needs for hydrant maintenance and inspection.

LCFD is requesting authorization to contract with Hydromax USA, LLC for hydrant maintenance and inspection in an amount not to exceed $255,250 plus applicable taxes annually, for a term of five (5) years, subject to approved budget appropriations.

SUPPORT INFORMATION:

Exhibit "A" - 24-25-019 Hydrant Maintenance and Inspection

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 the Resolution and award contract to Hydromax USA, LLC of Flower Mound, TX, to provide hydrant maintenance and inspections services for the City of Las Cruces in an amount not to exceed $255,250 plus applicable taxes, for a term of five (5) years, subject to approved budget appropriations.

2. Vote "No"; this will not approve the Resolutions, and City Council will need to provide staff with alternate direction.

3. Vote to "Amend"; this could modify the Resolution based on City Council direction to staff.

4. Vote to "Table"; this could delay awarding a contract for hydrant maintenance and inspection negatively affecting the protection of property and safeguarding of lives.

RESOLUTION 25-086

A RESOLUTION TO AWARD A PROFESSIONAL SERVICES AGREEMENT FOR HYDRANT MAINTENANCE & INSPECTION SERVICES TO HYDROMAX USA, LLC, OF FLOWER MOUND, TEXAS, IN AN AMOUNT NOT TO EXCEED $255,250 PLUS APPLICABLE TAXES ANNUALLY, FOR A TERM OF FIVE (5) YEARS, SUBJECT TO APPROVED BUDGET APPROPRIATIONS (PROCUREMENT NO. 24-25-019).

The City Council is informed that:

WHEREAS, the Las Cruces Fire Department (LCFD) requires maintenance and inspection services in compliance with the American Water Works Association (AWWA) guidelines every one (1) and five (5) years to ensure that hydrants are functioning correctly to ensure the protection of property and safeguard lives; and

WHEREAS, an annual inspection program will award LCFD points towards its Insurance Services Office rating, which measures how well a community's fire department protects said community; and

WHEREAS, the City of Las Cruces advertised for Requests for Proposals No. 24-25-019 on September 23, 2024; and

WHEREAS, one bid was received by Hydromax USA, LLC, reviewed, evaluated, and found to demonstrate their ability to meet the City's needs for hydrant maintenance and inspection; and

WHEREAS, LCFD is requesting authorization to contract with Hydromax USA, LLC for hydrant maintenance and inspection in an amount not to exceed $255,250 plus applicable taxes annually, for a term of five (5) years, subject to approved budget appropriations.

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

(I)

THAT the professional service agreement for hydrant maintenance and inspection is hereby awarded to Hydormax USA, LLC of Flower Mound, Texas in an amount not to exceed $255,250 plus applicable taxes annually, for a term of five (5) years, subject to approved budget appropriations, as shown in Exhibit "A", attached hereto and made part of this Resolution.

(II)

THAT City 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

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT, made and entered into on this ____ day of January, 2025 by and between the City of Las Cruces, New Mexico, hereinafter called “CITY” and Hydromax USA, LLC, of 3700 River Walk Drive, Suite 145, Flower Mound, Texas, 75028, hereinafter called “CONTRACTOR”.

1. PROJECT DESCRIPTION
Hydrant maintenance and inspection services in compliance with the American Water Works Association (AWWA) guidelines annually and every five years.

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.24-25-019, 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 not to exceed $255,250.00 annually, plus applicable taxes. CONTRACTOR shall perform the SERVICES upon receipt of a purchase order from the CITY. The CITY cannot authorize costs to be incurred prior to such written Notice to Proceed. CONTRACTOR shall submit invoices monthly. CITY shall pay invoices Net 30 days upon receipt of undisputed invoice.

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 projects 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 February 1, 2025 for a term of five (5) years through January 31, 2030.

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. CONTRACTOR will retain records for five (5) years after the completion of the project.

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 insurance at its own cost and expense during the life of this Agreement, and shall require Subcontractors, if any, to maintain during the life of his subcontract:

1. Commercial General Liability Insurance
   a. $1,000,000 per occurrence / $2,000,000 aggregate
   b. Coverage must include premises and operations, products and completed 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.
4. Professional Liability: $1,000,000 per claim

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 in whole or in part by, resulting in whole or in part from, or arising in whole or in part 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, including anti-discrimination.

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: Las Cruces Fire Department
TO CITY:	City of Las Cruces PO Box 20000 Las Cruces, NM 88004 ATTENTION: Las Cruces Utilities Department
With Copies to:	City Attorney Purchasing Manager
TO CONTRACTOR:	Hydromax USA, LLC 3700 River Walk Drive, Suite 145 Flower Mound, TX 75028 ATTENTION: Michael Farmer, Vice 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.

HYDROMAX USA, LLC

BY: _____
Name:
Title:

_____
Date

CITY OF LAS CRUCES

BY: _____
Alicia Hernandez
Purchasing Manager

_____
Date

APPROVED AS TO FORM

for BD 10/24/24

City Attorney

EXHIBIT A

SERVICES

I. BACKGROUND

The City of Las Cruces provides prevention, response, and recovery services to residents, businesses, and visitors of the City of Las Cruces. One hundred seventy-nine sworn firefighters in two battalions, manning eight fire stations, respond to roughly 24,000 emergency and non-emergency calls. Regulatory maintenance and inspection of fire hydrants in needed to ensure that hydrants are functioning correctly to ensure the protection of property and safeguarding of lives. An annual inspection program for hydrants will award us points towards our ISO rating.

II. SCOPE

The City of Las Cruces Fire Department (LCFD) requires maintenance and inspection services in compliance with the American Water Works Association (AWWA) guidelines annually and every five years. There are approximately 5,105 hydrants owned by the City of Las Cruces with an estimated yearly increase of 35 hydrants.

A. General Requirements

1. Contractor shall perform all fire hydrant maintenance and inspection services according to the procedures and requirements listed in the most recent version of the AWWA M-17. These specifications establish minimum acceptable requirements.
2. Contractor shall coordinate and schedule services with each district before beginning maintenance and inspection.
3. Contractor shall coordinate with City of Las Cruces Utilities Department (Utilities) to receive inventory supplies outlined in Article D of this section.
4. If the Contractor determines that a fire hydrant is completely out of service, they shall notify the Las Cruces Fire Department and place an “Out of Service” ring on the hydrant. The Contractor shall carry an ample supply of rings at all times.
5. Maintenance of hydrants shall be performed annually and shall be performed not less than eleven (11) month nor more than thirteen (13) months from the last services period.

B. Inspection Schedule

Inspection and maintenance services of hydrants shall occur between the hours of 6:00 am and 6:00 pm, Monday through Friday, excluding City recognized holidays. Any inspection and maintenance services to be performed outside these regular working hours must be pre-approved in writing by the Las Cruces Fire and Utilities Departments.

Schedules should be submitted to the Las Cruces Fire and Utilities Departments for approval prior to performance of services. The schedule period is set as a two-week period. One complete months’ worth of schedules should be submitted no less than 7 days prior to the beginning of a new month. Months which contain 5-weeks should have

the 5th week included in the second schedule period of the month. Schedules should include:

1. Date range of performance
2. District
3. Locations
4. Estimated number of hydrants to be inspected
5. Itemized quantity of City issued inventory needed to perform inspections as outlined in Article D.

C. Annual Hydrant Inspections In Accordance with AWWA Manual M17

Dry-Barrel Hydrant Inspection Procedure

1. Check the hydrant's appearance. Remove obstructions around it. If touch-up paint is needed, Contractor is to paint the hydrant. If major paint is needed, Contractor is to report to LCFD and City of Utilities for painting. Check to see whether the hydrant needs to be raised or lowered because of a change in the ground-surface grade. If adjustments are needed, report to LCFD and Utilities.
2. On traffic-model hydrants, check the breakaway device for damage.
3. Remove one outlet-nozzle cap and use a listening device to check for main-valve leakage.
4. Check for the presence of water or ice in the hydrant barrel, by use of a plumb bob or other suitable means.
5. Attach a section of fire hose or other deflector to protect the street, traffic, and private property from water expelled at high velocity. (See warning about rigid diverters in Sec. Dechlorination Regulations in Chapter 6.)
6. Open the hydrant and flush to remove foreign material from the interior and lead.
7. Connect PITOT Gauge documenting static pressure reading.
8. Close the hydrant. Remove the deflector and check the operation of the drain valve by placing the palm of one hand over the outlet nozzle. Drainage should be sufficiently rapid to create noticeable suction. For no-drain hydrants, pump the water from the barrel.
9. Using a listening device, check the main valve for leakage.
10. Replace the outlet-nozzle cap. Leave it loose enough to allow air to escape.
11. Open the hydrant only a few turns. Allow air to vent from the outlet-nozzle cap.
12. Tighten the outlet-nozzle cap.
13. Open the hydrant fully. Check for ease of operation. Certain water conditions may cause hard-water buildup on the stem threads of toggle and slide-gate hydrants and on the threads of wet-top hydrants. Opening and closing the hydrant repeatedly usually removes this buildup. If the hydrant has no threads in the water, but operates with difficulty, check the lubrication before proceeding with the inspection. Other problems that may make operation difficult are stuck packing and bent stems.
14. With the hydrant fully open, check for leakage at flanges, around outlet nozzles, at packing or seals, and around the operating stem. Report repairs to LCFD and Utilities.
15. Partially close the hydrant so the drains open and water flows through under pressure for about 10 sec, flushing the drain outlets.
16. Close the hydrant completely. Back off the operating nut enough to take pressure off of the thrust bearing or packing.

17. Remove all outlet-nozzle caps, clean the threads, check the condition of the gaskets, and lubricate the threads. (Graphite powder in oil works well, as do several of the never-seize compounds.) Check the ease of operation of each cap.
18. Check outlet-nozzle-cap chains or cables for free action on each cap. If the chains or cables bind, open the loop around the cap until they move freely. This will keep the chains or cables from kinking when the cap is removed during an emergency.
19. Replace the caps. Tighten them, and then back off slightly so they will not be excessively tight. Leave them tight enough to prevent their removal by hand.
20. Check the lubrication of operating-nut threads. Lubricate per the manufacturer's recommendations.
21. Locate and exercise the auxiliary valve. Leave it in the open position.
22. If the hydrant is inoperable, tag it with a clearly visible mark and notify the fire department. This may save fire fighters valuable time in an emergency. Report repairs to LCFD and Utilities.

D. Inventory Supplies

Utilities will provide the below detailed supplies to perform services as outlined in this Agreement. Inventory items issued are to be distributed based off total hydrants to be maintenance as detailed in approved maintenance schedules. CONTRACTOR will report to Utilities at the beginning of each scheduled period to receive required supplies. Usage of issued inventory items is to be documented in required reporting. Any inventory items unused upon completion of scheduled hydrant inspections are to be returned to Utilities at the end of the scheduled period.

1. Red Spray Paint – One (1) can will service no less than four (4) fire hydrants.
2. Food Grade Oil Lubricant – One (1) bottle will service no less than twenty-four (24) hydrants.
3. Grease - One (1) tube will service no less than twenty-four (24) hydrants.

Contractor shall be responsible for all other costs and expenses required to maintain and repair fire hydrants as detailed in the Agreement.

E. Reporting

1. CONTRACTOR shall complete the Hydrant Inspection Checklist (Attachment "A") for documenting each hydrant inspected.
2. A copy of the Hydrant Inspection Checklist should be provided to the Las Cruces Fire and Utilities Departments within seven (7) days of a completed scheduled period.

F. Insurance Requirements

The awarded firm(s) shall obtain and maintain insurance at its own cost and expense during the life of this Agreement, and shall require Subcontractors, if any, to maintain during the life of his subcontract:

1. Professional Liability
   a. $1,000,000 per occurrence
2. Commercial General Liability Insurance
   a. $1,000,000 per occurrence / $2,000,000 aggregate

b. Coverage must include premises and operations, products and completed operations, and personal and advertising injury.
c. The City 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.

3. Commercial Auto Liability
   a. $1,000,000 per occurrence
   b. Coverage must be for “owned, leased, hired, and non-owned autos” or “any autos.”
4. 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.

The CONTRACTOR must immediately notify the CITY if insurance is canceled or not renewed.

The City must be named as additional insured – this coverage must be as broad as the coverage provided to the insured; coverage must be primary and non-contributory before any other insurance or self-insurance. A copy of the endorsement(s) for this coverage must be provided as a condition of this Agreement.

Waiver of Subrogation will apply 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.

HYDROMAX USA

City of Las Cruces

New Mexico

Request for Proposal No. 24-25-019
Hydrant Maintenance and Inspection

September 26, 2024
4:00PM MDT

Technical Proposal

HYDROMAX USA

September 26, 2024

Submitted Electronically to:
bidclerk@lascruces.gov

RE: RFP No. 24-25-019 / Hydrant Maintenance and Inspection

Dear Members of the Selection Committee,

On behalf of Hydromax USA, I am pleased to submit our qualifications and pricing for the City of Las Cruces's RFP for Hydrant Maintenance and Inspection. Given the excellent qualifications of our team and personnel, extensive experience and expertise with similar programs, and strong regional presence, Hydromax USA is uniquely qualified and well-positioned to help Las Cruces develop and implement this program.

Established in 2003, Hydromax USA's team of world-class professionals and innovative solutions enable water and wastewater utilities to accelerate operational excellence, promote the continuity of critical infrastructure, protect the communities they serve, and invest funding where it matters most. Hydromax USA has additional capabilities in the areas of non-intrusive/non-destructive pipeline condition assessment, leak detection, sanitary sewer evaluation surveys and multi-sensor inspections to give Las Cruces a full and accurate picture of its buried infrastructure. Simply put, we help communities thrive!

Our crews have **assessed more than 500,000 fire hydrants** and **collected over 95 million valuable GIS data points** working for water utility clients like Garland, Orange County Utilities, Raleigh and Tulsa. Based upon a robust record of performance, our clients recognize that Hydromax USA brings an exceptional ability to meet their needs for advanced data collection and they select us again and again.

As an ESRI Silver Partner, we have **70+ full-time GIS professionals** in our data center that specialize in client information management, condition assessment program analytics, and customer reporting. Our proven processes and best practices in the areas of progress reporting, risk management and quality assurance help us to plan for and deliver projects on time and within budget.

Should you have any questions regarding the enclosed submittal, please do not hesitate to contact me directly at (863) 398-9202 or andrew.apgar@hydromaxusa.com. Thank you again for your time and consideration.

Respectfully,

Andrew Apgar
Vice President of Sales

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Thank you for considering us!

Evaluation Criterion No. 1 (Technical Approach)

Hydromax USA was established in 2003 and has an outstanding 20-year record of supporting water and wastewater clients throughout the United States. Our crews have assessed more than **1.4 million valves**, tested, maintained, and painted over **500,000 fire hydrants**, and collected **95 million data points**.

Major Tasks

1. Hydromax USA shall perform all fire hydrant maintenance and inspection services according to the procedures and requirements listed in the most recent version of AWWA M17 as outlined below.
2. Hydromax USA will coordinate and schedule services with each district before beginning maintenance and inspection.
3. Hydromax USA will coordinate with City of Las Cruces to receive inventory supplies outlined in Section III, Article D of the RFP.
4. If Hydromax USA determines that a fire hydrant is completely out of service, will notify the Las Cruces Fire Department and place an “Out of Service” ring on the hydrant. Our project team will always carry an ample supply of rings.
5. Maintenance of hydrants shall be performed annually and shall be performed not less than eleven (11) months nor more than thirteen (13) months from the last services period.

Hydrant Maintenance and Inspection

Hydromax USA agrees to follow the annual hydrant inspection procedure in accordance with **AWWA Manual M17** (Dry Barrel Fire Hydrant):

- Check the hydrant’s appearance. Remove obstructions around it. If touch-up paint is needed, paint hydrant. If major paint is needed, Hydromax USA will report to LCFD and City for painting. Check to see whether the hydrant needs to be raised or lowered because of a change in the ground-surface grade. If adjustments are needed, report to LCFD and City.
- On traffic-model hydrants, Hydromax USA will check the breakaway device for damage.
- Remove one outlet-nozzle cap and use a listening device to check for main-valve leakage.
- Check for the presence of water or ice in the hydrant barrel, by use of a plumb bob or other suitable means.
- Attach a section of fire hose or other deflector to protect the street, traffic, and private property from water expelled at high velocity.
- Open the hydrant and flush to remove foreign material from the interior and lead.
- Connect PITOT Gauge documenting static pressure reading.
- Close the hydrant. Remove the deflector and check the operation of the drain valve by placing the palm of one hand over the outlet nozzle. Drainage should be sufficiently rapid to create noticeable suction. For no-drain hydrants, pump the water from the barrel.
- Using a listening device, check the main valve for leakage.
- Replace the outlet-nozzle cap. Leave it loose enough to allow air to escape.
- Open the hydrant only a few turns. Allow air to vent from the outlet-nozzle cap.

- Tighten the outlet-nozzle cap.
- Open the hydrant fully. Check for ease of operation. Certain water conditions may cause hardwater buildup on the stem threads of toggle and slide-gate hydrants and on the threads of wet-top hydrants. Opening and closing the hydrant repeatedly usually removes this buildup. If the hydrant has no threads in the water, but operates with difficulty, check the lubrication before proceeding with the inspection. Other problems that may make operation difficult are stuck packing and bent stems.
- With the hydrant fully open, check for leakage at flanges, around outlet nozzles, at packing or seals, and around the operating stem. Report repairs to LCFD and City.
- Partially close the hydrant so the drain is open, and water flows through under pressure for about 10 sec, flushing the drain outlets.
- Close the hydrant completely. Back off the operating nut enough to take pressure off of the thrust bearing or packing.
- Remove all outlet-nozzle caps, clean the threads, check the condition of the gaskets, and lubricate the threads. (Graphite powder in oil works well, as do several of the never-seize compounds.) Check the ease of operation of each cap.
- Check outlet-nozzle-cap chains or cables for free action on each cap. If the chains or cables bind, open the loop around the cap until they move freely. This will keep the chains or cables from kinking when the cap is removed during an emergency.
- Replace the caps. Tighten them, and then back off slightly so they will not be excessively tight. Leave them tight enough to prevent their removal by hand.
- Check the lubrication of operating-nut threads. Lubricate per the manufacturer's recommendations.
- Locate and exercise the auxiliary valve. Leave it in the open position.
- If the hydrant is inoperable, Hydromax USA will tag it with a clearly visible "Out of Service" ring and notify the fire department.

Project Schedule

Upon receipt of a notice to proceed, Hydromax USA estimates the schedule for this project to be 140 business days, which includes project standup and mobilization.

100% of this project will be supported from Hydromax USA's Flower Mound HQ in Flower Mound, TX.

Project Management Support

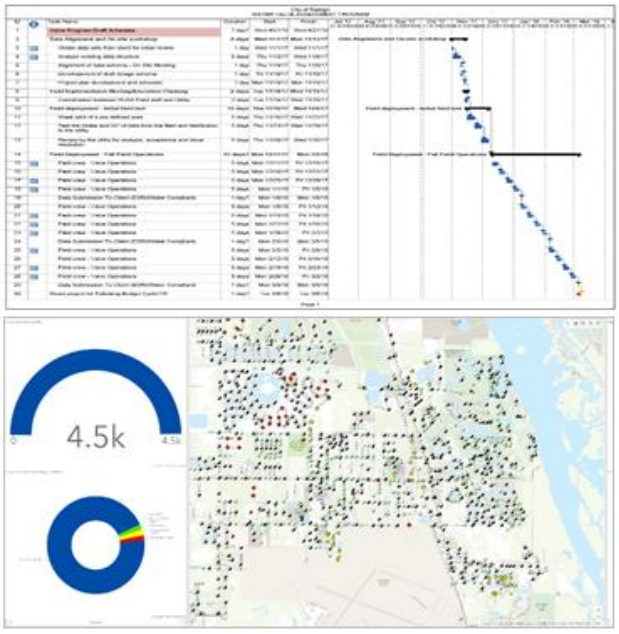
Hydromax USA employs a critical path project approach utilizing PMI principles and philosophies. This is designed to ensure a continuum of the following:

- Management of key decisions and milestones during this project.
- Preparation of initial project development plan (including the schedule of work tasks and key personnel to perform the work in the field to meet the milestones and objectives)

- Coordination of communications and meetings with the Utility as needed or requested to review technical concepts and alternatives, gathering staff feedback, and coordinating activities with the project team.
- Oversight of the execution and development of the project deliverables.

This comprehensive approach is not just employed by the project manager who owns it, but each member of the support team and field crew to provide superior valve assessment service.

Project Scheduling / Project Reporting



Prior to starting work, Hydromax USA will prepare a formal project schedule for review and approval by the City. Hydromax USA uses two primary methods to communicate project planning and project management. Project plans are formally prepared using MS Project and distributed to the project team for approval and coordination. If the project includes geographic assignments, the project schedule is updated to include this information for stakeholders inside and outside the municipality. Often this information is communicated to customer service to address customer questions regarding Hydromax USA staff field personnel performing assigned activities.

Hydromax USA utilizes our custom HUSA Operations Dashboard to provide client management real time access to field activity and program results. The dashboard will provide a vehicle for Hydromax to provide program metrics to the Utility daily and will form the foundation for monthly progress reporting. The City will be able to see detailed valve physical and operational condition as they are found by our field crews.

Geospatial Data Management

The critical aspects to this project are field collection and data management between the field crews and Hydromax USA, and the replication of collected data between Hydromax USA and Las Cruces. To ensure smooth, low impact, data deliverables, Hydromax USA will hold '*GIS data alignment meetings*' to obtain and review the current water database structure, also known as 'data-model.' This review will focus on Hydromax USA's internal data workflow processes and identifying and discussing possible data-model revision recommendations for Las Cruces to consider prior to the beginning of field operations.

Hydromax is flexible regarding project data deliverables and will work with Las Cruces to determine the most efficient delivery format. We provide a Personal Geodatabase deliverable that can be reviewed in ArcMap prior

to migrating this data into Las Cruces's enterprise GIS. Manual or Model-builder geoprocessing tools can then be employed to append deliverable data in Las Cruces's enterprise GIS.

Quality Assurance & Quality Control

Hydromax USA's Quality Assurance Program is a formal methodology designed to assess and continually monitor the quality of services provided to ensure the services are within specifications of the contract scope. Our quality assurance includes formal review of processed data, problem identification, corrective actions to remedy any deficiencies, and evaluation of actions taken.

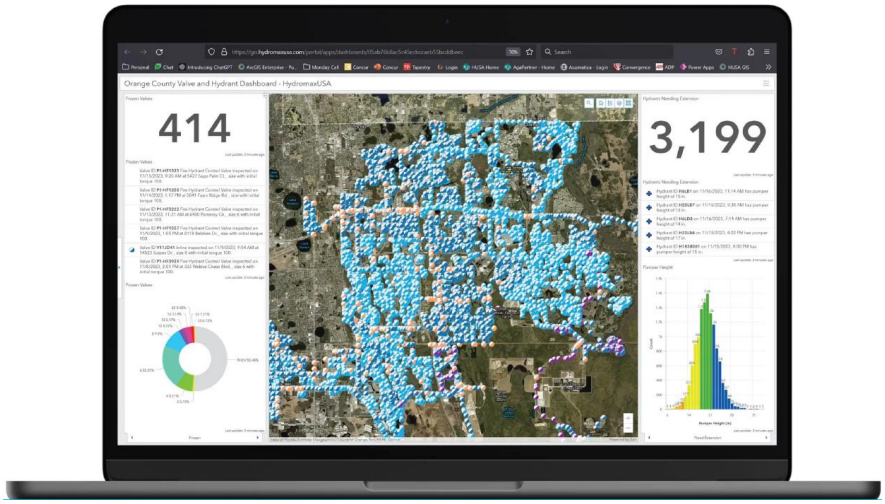


Figure 1. Hydromax USA Operations Dashboard

Quality Control involves defining the standard means and methods that data will be captured and then reviewed for accuracy. This includes automated tests for adherence to domain values, maintaining integrity of database schemas, and validating data based on best practices established by Hydromax for field inspections of water features. Hydromax will perform these tests as a combination of programmatic geoprocessing tools and manual review prior to submission to Las Cruces.

Data delivered from the field is processed through Hydromax' standardized QA/QC scripts to evaluate data against established HUSA program queries for hydrant data discrepancies. All data that is identified as exception data is reviewed by the program Operations Manager and reported to the Data Auditor prior to being released to the field for correction.

- Hydromax will perform this QA/QC analysis on all data recorded before the data is submitted to the client.
- Hydromax will also review, prior to each submission, the accuracy of the billing, contractual compliance, and internal procedural compliance.
- All non-conforming audit findings will be documented with Corrective Action Requests as appropriate.

EVALUATION CRITERION NO. 2 (QUALIFICATIONS/COMPETENCE)

Project Understanding & Commitment

Hydromax USA's crews have executed similar hydrant maintenance programs, many of which extend multiple years. The crews and project managers assigned to this project have first-hand experience working with the **Greater Cincinnati Water Works, City of Houston, Metro Water Nashville, City of Raleigh, and Orange County Utilities.** Based upon a robust record of performance and long-term financial stability, our clients recognize that HUSA brings an exceptional ability to meet their needs for advanced data collection and they select us again and again.

However, each client is unique, and as such, we have reviewed Las Cruces's scope of work and fully understand the requirements for this program. Hydromax USA commits to providing all necessary staffing, resources, and equipment to ensure this program is a success.

Since 2003, Hydromax USA has performed more than:

- 1.4 million valve inspections
- 500,000 hydrant inspections
- 95 million data point collections
- 20,000 test cuts & shutdowns

Firm Principals

Hydromax USA is owned by Industrial Group Partners, a San Francisco-based leading private investment partnership. Hydromax USA is headquartered in Flower Mound, Texas.

Corporate Headquarters:
3700 River Walk Drive, Suite 145
Flower Mound, Texas 75028

Louisville Technology Center
11492 Bluegrass Parkway, Suite 106
Louisville, KY 40299

Corporate Officers
Chris Jensen, CEO
Michael Farmer, Vice President of Finance (Contract Administrator)
Phone: (863) 398-9202
Email: andrew.apgar@HydromaxUSA.com

Team Strengths

HUSA's outstanding track record of performance and financial stability has earned the trust and recognition of municipal clients nationwide. Notable clients such as Greater Cincinnati Water Works, Orange County, City of Houston, City of Plano, City of Raleigh, and Metro Water Nashville have experienced firsthand the exceptional capabilities of our dedicated crews and project managers.

As an ESRI Silver Partner, HUSA boasts a team of 70+ full-time GIS professionals in our state-of-the-art data center in Louisville, Kentucky. These experts specialize in client information management, condition assessment program analytics, and customer reporting. Our proficiency in utilizing GIS technology allows us to streamline processes, provide insightful data analysis, and deliver comprehensive reports to our clients.

Hydromax USA will provide a **web-based project dashboard** capable of providing Las Cruces with the following **real-time program metrics** and information.

- Progress tracking: Detailed summary of assets and actual inspections performed.
- Aggregated information on operating condition and other operational information attribution of assets assessed by the service provider.
- The ability to interactively view the location and attribution of a single asset or group of assets.
- The ability to compare year-over-year assessment to track system changes over time.
- Customizable assignment capabilities for individual field work teams.
- Feature-driven multimedia content delivery of ancillary information for appurtenances
- Customizable data import of additional asset information

Key Features for Hydrants:

- Tachometer: Represents the number of hydrants assessed to date.
- Pie Chart: Displays the operability status of hydrants.
- Out of Service Hydrants: Provides specific information on hydrants that are out of service and the required repairs, which is crucial for ensuring availability for firefighters.
- System Pressures and GPM: Includes a histogram of system pressures and GPM from flowed hydrants.
- Accessibility Issues: Identifies hydrants that were inaccessible, could not be located, or need raising for proper operation.
- Low Flow Hydrants: Highlights hydrants with flow below 20 psi, indicating potential closed valves in the system and increased water contamination risk.

With proven processes, best in industry practices, and a focus on safety, progress reporting, risk management, and quality assurance, Hydromax USA consistently delivers projects on time and within budget. Our commitment to excellence ensures that every client receives the highest level of service and support. Given the exceptional qualifications of our team and extensive experience with similar programs, Hydromax USA is uniquely qualified and well-positioned to provide comprehensive support and ongoing services to Las Cruces.

Field Services Capabilities

Hydromax USA provides a comprehensive suite of field assessment services supported by state-of-the art technologies, industry-leading equipment, innovative techniques, and a team of dedicated and passionate professionals.

With a **fleet of over 300+ vehicles** across the US, Hydromax USA understands the value in investing in the appropriate tools, equipment, and technology for our teams and dedicates the resources required to execute projects effectively and efficiently. Our hydrant coating and painting program equipment includes:

- Fully stocked Ford, RAM, and Chevy ¼ and ½-ton series trucks with crane, arrow boards, cones, strobes, and confined space gear.
- RTK GPS Units to deliver reliable sub-foot performance.
- ESRI ArcGIS Software for all asset validation and spatial data analysis.

Water Field Services

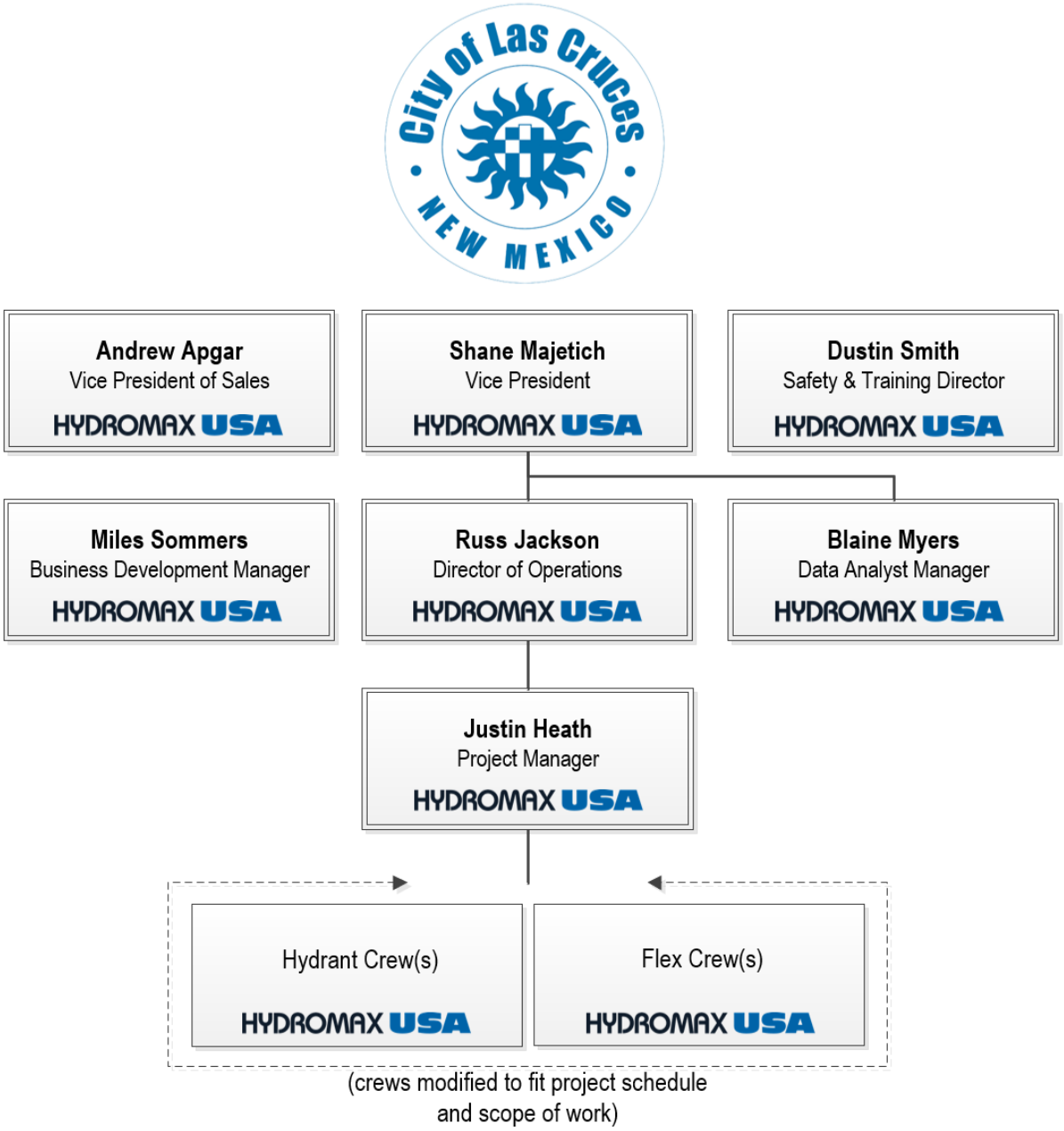
- Valve assessment
- Fire hydrant maintenance
- Fire hydrant coating / painting
- Asset mapping
- Unidirectional flushing
- Minor repairs
- Leak and air pocket detection
- Pipeline condition assessment

Wastewater Field Services

- CCTV Inspections
- Sonar, Laser/LiDAR
- Pipeline cleaning
- Manhole inspections
- Flow Monitoring
- Smoke Testing
- Leak and gas pocket detection
- Pipeline condition assessment

Key Personnel

Hydromax USA is a national professional services firm with more than 600 employees. We have the necessary expertise and manpower to successfully execute this program and are well-positioned to provide additional capabilities and solutions to Las Cruces.



MILES SOMMERS

Business Development Manager

Miles is responsible for business development in Louisiana and Texas, supporting utilities with their asset management programs, including valve assessment, fire hydrant testing and maintenance, valve and hydrant repairs, unidirectional flushing, leak detection, pipe condition assessment, and construction and remediation activities. Miles works closely with the project management team to oversee these projects which may span several years and incorporate diverse scope of work with multiple crews operating in various locations performing numerous tasks.

Education

A.A., Liberal Arts, Polk State College

Certifications

- OSHA 30 – Construction
- Water Distribution in Florida and Arizona

Areas of Expertise

- Project Management
- Water systems evaluation
- Underground construction and remediation services
- Hydrant and valve repairs
- Field Execution

Percent of Time Dedicated to Project

10%

Project Experience Highlights

VALVE ASSESSMENT – CITY OF HOUSTON
HOUSTON, TEXAS

Business Development Manager for City of Houston's M44 valve assessment program (82,000 total assets). Project consisted of preliminary client meetings, coordination with TxDOT, permitting, and coordinating maintenance and remediation activities.

VALVE AND HYDRANT ASSESSMENT – CITY OF GARLAND
GARLAND, TEXAS

Business Development Manager for City of Garland's M44 valve and M17 fire hydrant assessment program (20,000 total assets). Project consisted of preliminary client meetings, coordination with local DOT, permitting, and coordinating maintenance and remediation activities.

HYDRANT ASSESSMENT – CITY OF TULSA
TULSA, OKLAHOMA

Business Development Manager for City of Tulsa fire hydrant assessment program (9,000 hydrants). Project consisted of preliminary client meetings, coordination with local DOT, permitting, and coordinating maintenance and remediation activities.

JUSTIN HEATH

Project Manager

Justin is responsible for managing projects in Louisiana and Texas, supporting utilities with their asset management programs, including valve assessment, fire hydrant testing and maintenance, valve and hydrant repairs, unidirectional flushing, leak detection, pipe condition assessment, and construction and remediation activities. Justin manages utilities projects which may span several years and incorporate diverse scope of work with multiple crews operating in various locations performing numerous tasks.

Certifications

- Florida Distribution Operator Level 3 License

Areas of Expertise

- Project management
- Pipeline condition assessment
- Leak detection
- M44 valve assessment
- Fire hydrant maintenance
- Hydrant and valve repairs
- Unidirectional flushing

Percent of Time Dedicated to Project

30%

Project Experience Highlights

VALVE ASSESSMENT – CITY OF HOUSTON
HOUSTON, TEXAS
Project Manager for City of Houston's M44 valve assessment program (82,000 total assets). Project consisted of preliminary client meetings, coordination with TxDOT, permitting, and coordinating maintenance and remediation activities.

VALVE AND HYDRANT ASSESSMENT – CITY OF GARLAND
GARLAND, TEXAS
Project Manager for City of Garland's M44 valve and M17 fire hydrant assessment program (20,000 total assets). Project consisted of preliminary client meetings, coordination with local DOT, permitting, and coordinating maintenance and remediation activities.

HYDRANT ASSESSMENT – CITY OF TULSA
TULSA, OKLAHOMA
Project Manager for City of Tulsa fire hydrant assessment program (9,000 hydrants). Project consisted of preliminary client meetings, coordination with local DOT, permitting, and coordinating maintenance and remediation activities.

VALVE AND HYDRANT ASSESSMENT – INDIAN RIVER COUNTY
VERO BEACH, FLORIDA
Project Manager for Indian River County's comprehensive assessment program of more than 4,000 system valves and 2,000 fire hydrants. Project consisted of preliminary client meetings, coordination with local DOT, permitting, GIS data collection and integration, and coordinating maintenance and remediation activities.

RUSS JACKSON

Director of Operations

Russ manages western operations, including valve assessment, fire hydrant testing and maintenance, valve and hydrant repairs, unidirectional flushing, leak detection, pipe condition assessment and construction/remediation activities. Management of these projects span long term scopes with multiple crews operating in diverse locations performing numerous tasks as well as short term single effort projects.

Certifications

- Louisiana Underground Utility Contractor - 66976
- California A General Engineering Contractor
- OSHA 30
- OSHA Confined Spaced Entry
- MOT
- First Aid/CPR Certified

Areas of Expertise

- Contract management
- Project management
- Water systems evaluation
- Underground construction and remediation services
- Hydrant and valve repairs
- Field Execution
- M44 valve assessment
- M17 fire hydrant testing
- Unidirectional flushing

Percent of Time Dedicated to Project

10%

Project Experience Highlights

VALVE ASSESSMENT – CITY OF HOUSTON
HOUSTON, TEXAS
Operations Manager for City of Houston's M44 valve assessment program (82,000 total assets). Project consisted of preliminary client meetings, coordination with TxDOT, permitting, and coordinating maintenance and remediation activities.

VALVE AND HYDRANT ASSESSMENT – CITY OF GARLAND
GARLAND, TEXAS
Operations Manager for City of Garland's M44 valve and M17 fire hydrant assessment program (20,000 total assets). Project consisted of preliminary client meetings, coordination with local DOT, permitting, and coordinating maintenance and remediation activities.

HYDRANT ASSESSMENT – CITY OF TULSA
TULSA, OKLAHOMA
Operations Manager for City of Tulsa fire hydrant assessment program (9,000 hydrants). Project consisted of preliminary client meetings, coordination with local DOT, permitting, and coordinating maintenance and remediation activities.

VALVE AND HYDRANT ASSESSMENT – GOLDEN STATE WATER
MULTIPLE LOCATIONS, CALIFORNIA
Operations Manager for Golden State Water's M44 valve and M17 fire hydrant assessment program (over 10,000 hydrants). Project consisted of preliminary client meetings, coordination with local DOT, permitting, and coordinating maintenance and remediation activities.

Areas of Expertise

- Project Management
- GIS / data analysis
- CMMS integration
- Project visualization tools

Percent of Time Dedicated to Project

- 10%

BLAINE MYERS

Data Analyst Manager

Blaine manages Hydromax USA's team of data analysts. He has worked to help organizations maintain and improve their GIS through a wide range of methods. These include using GIS software to standardize information from multiple data sources, automating time consuming tasks through scripts and models, and utilizing web technologies to develop new products and extend the range of maps and data.

Project Experience Highlights

VALVE AND HYDRANT ASSESSMENT – METRO WATER SERVICE NASHVILLE, TENNESSEE

Data manager for a full comprehensive program to assess and remediate all valves and hydrants within the Metro Water system. Project consisted of preliminary meetings with client, coordination with TDOT, permitting, coordination of multiple valve and hydrant crews and monthly project update meetings.

VALVE ASSESSMENT – GREAT LAKES WATER AUTHORITY DETROIT, MICHIGAN

Data manager for GLWA's large valve, ARV, and vault assessment program. Project consisted of preliminary client meetings, site visits, coordination with the water distribution plants, coordination with MDOT, valve remediation repairs, coordination with traffic control and vault dewatering subs, confined space entry and permitting as well as bi-weekly progress meetings.

VALVE & HYDRANT ASSESSMENT – WINSTON SALEM WINSTON SALEM, NORTH CAROLINA

Data manager for comprehensive asset management program that involved the condition assessment and remediation of 60,000 water system valves. Asset data was captured, digitized, and integrated into Winston Salem's' GIS.

VALVE, HYDRANT AND UDF PROGRAM – SEMINOLE COUNTY SANFORD, FLORIDA

Data Manager for Seminole County's full system valve and hydrant assessment and UDF execution program. Project consisted of preliminary client meetings, coordination with FDOT, permitting, coordinating construction remediation activities, coordination with construction subs, execution of the full system Unidirectional Flushing Program.

DUSTIN SMITH

Director of Safety, Risk & Procurement

Dustin manages Hydromax USA's Safety, Fleet, Logistics and Training Teams. He has worked to help organizations maintain and improve our safety statistics using a custom safety app that tracks all things safety in real time. This includes Jobsite Hazard Analysis's (JHA), Stop Work/Good Catches, Confined Space Entry Permits, PPE order requests, Site Safety Audits, and Incident/Injury Reporting Forms. This along with access to a full library of SDS sheets, training materials and quick reference documents to include the full Hydromax USA Safety Manual.

Certifications

- Certified Safety Professional (CSP)
- Construction Health & Safety Tech (CHST)
- OSHA 500
- OSHA 510
- CPR/AED Instructor Certified
- NFPA70E Certified
- Competent Person in Excavation, Confined Space, Areal Lifts, H2S, LOTO, and Fall Protection

Areas of Expertise

- Safety and Risk
- Fleet and DOT management
- Procurement
- Construction, Real Estate, Licensing, and Insurance

Percent of Time Dedicated to Project

10%

Project Experience Highlights

REGIONAL SAFETY MANAGEMENT
SUBSTATION AND TRANSMISSION, VARIOUS U.S. LOCATIONS

Oversaw and assured safety of organizational employees by creating and rolling out safety policies, procedures, and training programs. Reviewed safety data and statistics to identify potential hazards or safety concerns in workplace. Led investigations of workplace accidents and incidents to identify causes. Conducted audits and safety walks to highlight unsafe/potentially unsafe conditions and design remedial measures. Updated management of organizational safety outlook and progress of various EHS initiatives through safety meetings and client safety meetings/briefs

SAFETY MANAGER
CHEMICAL REFINERTY PLANT, CORPUS CHRISTI, TEXAS

Managed and maintained all safety procedures and processes as well as supervised site safety inspections for 800+ employees. Headed JSA audits, accident investigations, site safety audits, crane safety, and safety briefs. Provided effective general site management and guided confined space entry, fall protection, PPE, and incident reporting. Issued hot work permits, checked fire/hole watches, and administered bottle watch crews. Audited crew JHAs and covered all discrepancies with crews.

EVALUATION CRITERION NO. 3 (PERFORMANCE OF THE FIRM)

Fire Hydrant Project References

City of Raleigh, Raleigh, North Carolina
Contact Person: David Woodlief, 919.996.4526, charles.woodlief@raleighnc.gov
Contract Dates: 2017 - 2022
Scope: Condition assessment, maintenance, hydrant painting, and GIS integration for 5,000 fire hydrants.

City of Tulsa, Tulsa, Oklahoma
Contact Person: Monty Ragsdale, 918.596.9394, mragsdale@cityoftulsa.org
Contract Dates: 2022-2023
Scope: Condition assessment, maintenance, hydrant painting, and GIS integration for 9,000 fire hydrants.

Orange County Utilities, Orlando, Florida
Contact Person: Dustin Putney-Hoke, 407.836.6822, dustin.putney@ocfl.net
Contract Dates: 2022 - Ongoing
Scope: Condition assessment, maintenance, UDF, hydrant painting, and GIS integration for 13,000 fire hydrants and 60,000 valves.

Seminole County, Sanford, Florida
Contact Person: Chris Graybosch, 386.307.2560, cgraybosch@seminolecountyfl.gov
Contract Dates: 2011 – 2015; 2020 - ongoing
Scope: Condition assessment, maintenance, hydrant painting, and GIS integration for 6,000 fire hydrants and 30,000 valves.

Pasco County, Land O'Lakes, Florida
Contact Person: Anna Fracassi, 813.929.2755 x6969, afracassi@pascocountyfl.net
Contract Dates: 2017 – 2022
Scope: Condition assessment, maintenance, painting and GIS integration for 9,000 fire hydrants.

City of Garland, Garland, Texas
Contact Person: Gustavo Reyes, 469.644.7202, greyes@garlandtx.gov
Contract Dates: 2022 - ongoing
Scope: Condition assessment, maintenance, hydrant painting, and GIS integration for 9,000 fire hydrants and 13,000 valves.

EVALUATION CRITERION NO. 4 (COST PROPOSAL)

Hydromax USA's cost proposal is provided as a separate PDF document.

REQUIRED BID FORMS

Hydromax USA respectfully submits the required bid forms on the following pages. The required certificate of insurance will be provided upon notice of a project award.

CITY OF LAS CRUCES

RFP COMPLIANCE DECLARATION

RFP TITLE: **HYDRANT MAINTENANCE & INSPECTION**

RFP NO.: **24-25-019**

DUE DATE/TIME: **SEPTEMBER 26, 2024 / 4:00 p.m.**

In compliance with the requirements of this RFP, I, the undersigned, offer and agree to furnish any or all materials and/or services to the City of Las Cruces within the time agreed.

I further certify that this company has not been debarred, suspended, or otherwise made ineligible for participation in Federal Assistance programs under Executive Order 12549 Debarment and Suspension as described in the Federal Rules and Regulations.

Receipt of Addenda Nos.: 1 is hereby acknowledged (where none received, place a zero in this space)

Company Name and Address:
Hydromax USA LLC

3700 River Walk Drive, Suite 145

Flower Mound, TX 75028

Authorized Signature

Michael Farmer
Typed or Printed Name

Vice President of Finance
Title

andrew.apgar@hydromaxusa.com
Email Address

Telephone number (863) 398-9202 Fax number (817) 887-2317

NM Tax & Revenue Dept. CRS # Applied for

Current NM Secretary of State Business ID # Applied for (corporations only)

Current CLC Business Registration # NA (respondents located in Las Cruces only)

Federal I.D. number 20-0602448 (mandatory for all respondents)

NM Resident Certificate from NM Tax and Revenue Department enclosed _____ Yes X No

THIS FORM MUST BE COMPLETED AND INCLUDED WITH PROPOSAL
FAILURE TO INCLUDE WILL SUBJECT RESPONSE TO REJECTION

HYDROMAX USA

City of Las Cruces

New Mexico

Request for Proposal No. 24-25-019
Hydrant Maintenance and Inspection

September 26, 2024
4:00PM MDT

Cost Proposal

HYDROMAX USA

September 26, 2024

Submitted Electronically to:
bidclerk@lascruces.gov

RE: RFP No. 24-25-019 / Hydrant Maintenance and Inspection

Dear Members of the Selection Committee,

On behalf of Hydromax USA, I am pleased to submit our qualifications and pricing for the City of Las Cruces's RFP for Hydrant Maintenance and Inspection. Given the excellent qualifications of our team and personnel, extensive experience and expertise with similar programs, and strong regional presence, Hydromax USA is uniquely qualified and well-positioned to help Las Cruces develop and implement this program.

Established in 2003, Hydromax USA's team of world-class professionals and innovative solutions enable water and wastewater utilities to accelerate operational excellence, promote the continuity of critical infrastructure, protect the communities they serve, and invest funding where it matters most. Hydromax USA has additional capabilities in the areas of non-intrusive/non-destructive pipeline condition assessment, leak detection, sanitary sewer evaluation surveys and multi-sensor inspections to give Las Cruces a full and accurate picture of its buried infrastructure. Simply put, we help communities thrive!

Our crews have **assessed more than 500,000 fire hydrants** and **collected over 95 million valuable GIS data points** working for water utility clients like Garland, Orange County Utilities, Raleigh and Tulsa. Based upon a robust record of performance, our clients recognize that Hydromax USA brings an exceptional ability to meet their needs for advanced data collection and they select us again and again.

As an ESRI Silver Partner, we have **70+ full-time GIS professionals** in our data center that specialize in client information management, condition assessment program analytics, and customer reporting. Our proven processes and best practices in the areas of progress reporting, risk management and quality assurance help us to plan for and deliver projects on time and within budget.

Should you have any questions regarding the enclosed submittal, please do not hesitate to contact me directly at (863) 398-9202 or andrew.apgar@hydromaxusa.com. Thank you again for your time and consideration.

Respectfully,

Andrew Apgar
Vice President of Sales

Evaluation Criterion No. 4 (Cost Proposal)

The following pricing table includes unit pricing for performing the required scope of work as outlined in Request for Proposal No. 24-25-019 for Hydrant Maintenance and Inspection. Unless otherwise stipulated, unit prices include labor, ~~materials~~, and equipment costs. Total Price excludes gross receipts tax.

Item	Description	UOM	Est. Quantity	Unit Price	Ext, Price
1	~~Mobilization / demobilization~~	EA	~~1~~	~~$3,000.00~~	~~$3,000.00~~
2	Hydrant maintenance and inspection (~~painting as needed~~)	EA	5,105	~~$70.00~~ $50.00	~~$357,350.00~~ $255,250.00
Total					~~$360,350.00~~ $255,250.00

Hydrant repairs are not included. Any required repairs will be reported to LCFD and Las Cruces Utilities.

With the updated pricing listed above at $50 a hydrant, Both the City of Las Cruces & Hydromax USA agree to the adjustment of pricing with the following guidelines:

- Hydromax USA will supply the equipment & labor only.
- Hydromax USA crews will provide static/flow data and exercise the hydrant isolation valve.
- City of Las Cruces will supply all materials.
- The work from Year 1 to Year 2 will be issued so as to follow contiguous operations in the field.

25-087

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 21, 2025
Drafter:	Cynthia Campo	**Department:**	Planning & Implementation
Program:	Capital Improvements Program	**Line of Business:**	Planning and Implementation

Title:	**A RESOLUTION AMENDING THE FY2025-2030 CAPITAL IMPROVEMENTS PROGRAM.**

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

PURPOSE(S) OF ACTION:
To amend the Captial Improvements Program (CIP) for Fiscal Year (FY) 2025 through 2030.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:
The Capital Improvements Program (CIP) is a six-year program that identifies the infrastructure and capital funding, and funding needs. One year of funded projects is followed by five unfunded years identifying future needs.

The proposed amendment is to include a capital grant for the Las Cruces International Airport that was approved by City Council on January 6, 2025.

SUPPORT INFORMATION:
Exhibit "A" - 2025-2030 CIP

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 the City of Las Cruces FY2025 through FY2030 CIP.
2. Vote "No"; this will not amend the City of Las Cruces FY2025 through FY2030 CIP.
3. Vote to "Amend"; this could potentially amend the City of Las Cruces FY2025 through FY2030 CIP, requiring pages in the program document be added, deleted, or modified.
4. Vote to "Table"; this will delay the use of funds for amended projects.

RESOLUTION 25-087

A RESOLUTION AMENDING THE FY2025-2030 CAPITAL IMPROVEMENTS PROGRAM.

The City Council is informed that:

WHEREAS, the Capital Improvements Program (CIP) is a six-year program that identifies capital projects which address capital needs to build, replace, expand, and improve infrastructure and systems; and

WHEREAS, in accordance with the provisions of Article VI. Section 6.03 of the City Charter, the financing and location of capital improvements is guided by the City's Comprehensive Plan, Elevate Las Cruces; and

WHEREAS, pursuant to Article V. Section 5.08 of the City Charter, Council may supplement, reduce, or transfer appropriations.

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

(I)

THAT the Capital Improvements Program for FY2025 through FY2030, attached hereto and made part of this Resolution as Exhibit "A", is hereby approved.

(II)

THAT City 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
Capital Improvements Program
FY 2025-2030

Amended: 1/21/2025

Projects	Department	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Funding Source(s)
ACTIVE TRANSPORTATION		**7,118,893**	**370,000**	**809,000**	**635,000**	**635,000**	**635,000**	
Active Transportation - Newly Funded		**500,000**	-	-	-	-	-	
Trails +	Parks and Recreation	500,000						**Grants**
Active Transportation - Carryover Projects		**6,618,893**	**370,000**	**635,000**	**635,000**	**635,000**	**635,000**	
Active Transportation Program		5,821,843	(130,000)	135,000	135,000	135,000	135,000	**Bonds, Grants, Taxes**
Active Transportation Projects	Public Works	2,321,304						**Bonds, Grants**
Pending Design Approval			*(265,000)*					
Madrid Ave Extension	Public Works	1,763,802						**Bonds**
Pedestrian Safety Improvements	Public Works	736,737	135,000	135,000	135,000	135,000	135,000	**Taxes**
South Main St	Public Works	1,000,000						**Bonds**
Dona Ana Move Trail	Parks and Recreation	631,446						**Grants**, Taxes
Trail Renovations	Parks and Recreation	100,000	500,000	500,000	500,000	500,000	500,000	**Grants**, Taxes
Tortugas Trail	Parks and Recreation	65,604						**Grants**
Active Transportation - Future Projects		-	-	**174,000**	-	-	-	
Green Cool Corridors for Bicycles	Sustainability		-	174,000				Grants, Taxes
Las Cruces Lateral RTP Trail	Parks and Recreation	-						**Grants**
Pending New Agreement			*467,422*					
AIRPORT		**4,057,391**	**20,861,423**	**15,020,000**	**3,600,000**	**2,700,000**	**24,320,000**	
Airport - Carryover Projects		**3,937,391**	**2,000,000**	-	-	-	-	
LRU Airport Infrastructure Improvements	Las Cruces Airport	859,459						**Grants**
LRU Runway Improvements	Las Cruces Airport	2,970,628						**Grants,** Taxes
LRU Runway 4/22 Rehabilitation	Las Cruces Airport	2,699,500	2,000,000					**Grants,** Taxes
LRU Runway 12/30 Blast Pads	Las Cruces Airport	271,128						**Grants, Taxes**
LRU Taxilane Improvements	Las Cruces Airport	107,305						**Grants**
Airport - Annual Projects		**120,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	
LRU Pavement Maintenance Program	Las Cruces Airport	64,800	125,000	125,000	125,000	125,000	125,000	**Taxes**
LRU Pavement Striping/Marking Maintenance Program	Las Cruces Airport	55,200	75,000	75,000	75,000	75,000	75,000	**Taxes**
Airport - Future Projects		-	**18,661,423**	**14,820,000**	**3,400,000**	**2,500,000**	**24,120,000**	
LRU Airport Rotating Beacon	Las Cruces Airport		170,000					Grants, Taxes
LRU Airport Automated Weather Observation System (AWOS)	Las Cruces Airport		415,000					Grants
LRU Maintenance Facility Design and Construction	Las Cruces Airport		500,000					Grants
LRU Airline Ground Support Equipment Facility Design & Construction	Las Cruces Airport							Grants
LRU Airport Maintenance Equipment	Las Cruces Airport		850,000					Grants, Taxes
LRU Commercial Hangar Design and Construction	Las Cruces Airport		2,800,000					Grants, Taxes
LRU Runway Improvements	Las Cruces Airport	-	13,926,423	-	-	-	12,850,000	Grants
LRU Runway 8/26 Blast Pads	Las Cruces Airport		163,520					Grants, Taxes
LRU Runway 12/30 Extension	Las Cruces Airport		13,500,000					Grants
2024 Legislative Appropriations (R)			*262,903*					
Runway 8/26 Extension	Las Cruces Airport						12,850,000	Grants, Taxes
LRU ARFF (Airport Rescue & Fire Fighting) Index B Equip Upgrades	Las Cruces Airport			1,600,000				Grants, Taxes
LRU Passenger Terminal Parking Design and Construction	Las Cruces Airport			1,600,000				Grants, Taxes
LRU Fuel Farm Relocation and Expansion	Las Cruces Airport			1,900,000				Grants
LRU Infrastructure Extensions/Improvements	Las Cruces Airport			4,500,000				Grants
LRU Passenger Terminal Design and Construction	Las Cruces Airport	-		5,220,000				Grants, Taxes
LRU Taxi Lane Extensions/Improvements	Las Cruces Airport				3,400,000			Grants
LRU Multi-Modal Public Passenger Transit Facility	Las Cruces Airport					2,500,000		Grants
LRU Apron West Rehabilitation	Las Cruces Airport						70,000	Grants, Taxes
LRU East Road Extensions/Improvements	Las Cruces Airport						11,200,000	Grants
ATTAINABLE/AFFORDABLE HOUSING		**16,052,584**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	
Attainable/Affordable Housing - Newly Funded Projects		**5,872,334**	-	-	-	-	-	
GO Bond 2024 - Affordable Housing Development	Neighborhood Housing	5,872,334						**Bonds**

Projects	Department	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Funding Source(s)
Attainable/Affordable Housing - Carryover Projects		**10,180,250**	**-**	**-**	**-**	**-**	**-**	
MV Community of Hope - Campus Extension (Amador Crossing)	Neighborhood Housing	10,180,250						**Grants, Taxes, Telshor**
Attainable/Affordable Housing - Future Projects		**-**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	
MV Community of Hope - Master Plan Implementation	Neighborhood Housing		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Grants, Taxes
Paseos Verdes	Neighborhood Housing		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Grants, Bonds, Taxes
CITY OPERATIONAL FACILITIES		**346,000**	**8,039,500**	**505,500**	**505,500**	**505,500**	**505,500**	
City Operational Facilities - Newly Funded		**346,000**	**-**	**-**	**-**	**-**	**-**	
Well Monitoring	Public Works	346,000						**Telshor**
City Operational Facilities - Annual Projects		**-**	**255,500**	**255,500**	**255,500**	**255,500**	**255,500**	
Safety, Health, Environmental & Emergency	Facilities Management	-	255,500	255,500	255,500	255,500	255,500	Taxes
Safety, Health, Environmental, & Emergency	Facilities Management		255,500	255,500	255,500	255,500	255,500	Taxes
City Operational Facilities - Future Projects		**-**	**7,784,000**	**250,000**	**250,000**	**250,000**	**250,000**	
General Facilities Improvements		-	7,500,000	-	-	-	-	Bonds, Taxes
City Hall Expansion	Facilities Management		7,500,000					Bonds, Taxes
HVAC Upgrade Program		-	200,000	200,000	200,000	200,000	200,000	Taxes
HVAC Upgrade Program	Facilities Management		200,000	200,000	200,000	200,000	200,000	Taxes
Refuse & Recycling Buffer Program		-	84,000	50,000	50,000	50,000	50,000	Taxes
Refuse & Recycling Buffer Program	Facilities Management		84,000	50,000	50,000	50,000	50,000	Taxes
EQUIPMENT & IT		**-**	**137,000**	**92,000**	**92,000**	**-**	**-**	
Equipment & IT - Future Projects		**-**	**137,000**	**92,000**	**92,000**	**-**	**-**	
Audio and Visual Equipment Upgrades for City Hall	Facilities Management		137,000	92,000	92,000			Taxes
NON-PROFIT		**9,915,897**	**13,330,000**	**800,000**	**-**	**-**	**-**	
Non-Profit - Carryover Projects		**9,915,897**	**12,330,000**	**-**	**-**	**-**	**-**	
Arts and Cultural District Improvements	Non-Profit	2,502,034						**Grants**
Children's Museum Facility	Quality of Life	690,746						**Grants**
La Casa, Inc. Safety and Security Improvements	Non-Profit	574,200	-					**Grants**
MV Community of Hope - Building 1, Solar Project	Non-Profit	400,000	600,000					**Grants**
MV Community of Hope - Expansion Remodel	Non-Profit	1,771,268	400,000					**Grants**
MV Community of Hope Flooring	Non-Profit	10,317						**Grants**
MV Community of HopeHealth Facility	Non-Profit	164,832	330,000	-	-	-	-	**Grants**
MVCoH Health Facility Improvements	Non-Profit	164,832	330,000					**Grants**
MV Community of Hope - Jardin de los Niños Re-Roof	Non-Profit	528,500	150,000					**Grants**
MVCoH Restroom Showers & Mechanical Room Rehabilitation	Non-Profit	269,000						**Telshor**
MV Community of Hope - The Kitchens	Non-Profit	3,005,000	10,850,000					**Grants**
Non-Profit - Future Projects		**-**	**1,000,000**	**800,000**	**-**	**-**	**-**	
MVCoH Patio to Office Remodel	Non-Profit		1,000,000					Grants
MV Community of Hope - Jardin de los Niños Security Improvements	Non-Profit			200,000				Grants
MVCoH Solar Parking Structure	Non-Profit			600,000				Grants
OTHER		**5,296,990**	**8,455,000**	**1,755,000**	**1,755,000**	**1,755,000**	**1,755,000**	
Other - Carryover Projects		**5,296,990**	**1,280,000**	**280,000**	**280,000**	**280,000**	**280,000**	
GO Bond - ARPA	Public Works	414,424						**Bonds,** Grants
Downtown Shade Structures	Economic Development	2,700,000						**TIDD**
Callecitas Shade	Economic Development	2,700,000						**TIDD**
Plaza Shade	Economic Development	-	1,000,000					Bonds, TIDD
Mesquite Historical District Renovations	Public Works	1,025,000						**Grants**
Senior Programs Kitchen Equipment/Senior Programs Vehicles	Quality of Life	362,409	280,000	280,000	280,000	280,000	280,000	**Grants, Taxes**
Other - Future Projects		**-**	**7,175,000**	**1,475,000**	**1,475,000**	**1,475,000**	**1,475,000**	
Quality of Life Bookmobile	Quality of Life		220,000					Grants
General Facilities Improvements		-	145,000	-	-	-	-	Grants, Taxes
Senior Programs Master Plan	Quality of Life		145,000					Grants, Taxes
LCIIP Gateway Signage & Pocket Park	Economic Development	-	335,000					Bonds, Grants, Taxes
LCIIP Infrastructure Improvements	Economic Development		5,000,000					Other
Safety, Health, Environmental & Emergency		-	1,475,000	1,475,000	1,475,000	1,475,000	1,475,000	Taxes
City Vacant /Abandoned Lots	Facilities Management		825,000	825,000	825,000	825,000	825,000	Taxes
Rehabilitation and Demolition of Vacant/Condemned Buildings	Facilities Management		650,000	650,000	650,000	650,000	650,000	Taxes

Projects	Department	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Funding Source(s)
PARK IMPROVEMENTS		**15,914,081**	**10,128,401**	**67,575,000**	**4,100,000**	**4,101,000**	**4,101,000**	
Park Improvements - Newly Funded		**5,184,599**	**5,490,401**	**4,225,000**	**4,075,000**	**4,075,000**	**4,075,000**	
Benavidez Community Center Park Improvements	Parks and Recreation	734,599	1,265,401					Bonds, **Grants**, **PIF,** Taxes
Park Construction/Enhancements	Parks and Recreation	400,000						**Telshor**
Playground Renovations	Parks and Recreation	1,500,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	Grants, **Telshor**
Legacy Park Renovations	Parks and Recreation	2,550,000	2,400,000	2,400,000	2,250,000	2,250,000	2,250,000	ARPA, Bonds, Grants, PIF, Taxes,**Telshor**
Park Improvements - Carryover Projects		**10,706,232**	**1,784,000**	**3,325,000**	**-**	**-**	**-**	
A. Fielder Memorial Safe Haven Renovations	Parks and Recreation	51,298						**Taxes**
Apodaca Park Aquatic Playground and Multi-Use Path	Parks and Recreation	2,045,990						**Grants,Taxes, PIF**
Ballfield/Multi-Use Field Renovations & Upgrades	Parks and Recreation	623,818	144,000	3,200,000				ARPA, Bonds, **Grants,** Taxes
Chandler Tank Park	Parks and Recreation	1,079,203						**Bonds, Taxes, PIF**
Gallagher Park Improvements	Parks and Recreation	26,377						Other, **Taxes**
GO Bond 2018- Park & Sport Field Improvements & Additions	Public Works	30,874						Bonds**, Taxes**
GO Bond 2022- Parks Improvements	Public Works	1,889,620						**Bonds**
GO Bond 2018 - Walking, Jogging, Biking Trails Improvements & Additions	Public Works	4,413						Bonds, **Taxes**
Highland Park	Parks and Recreation	2,025,467						Bonds, **Taxes,** Other**, PIF**
Klein Park Improvements	Parks and Recreation	208,098						**Grants,** PIF
Parks and Recreational Facilities Structural Renovations (+Lift Up Leg. App)	Parks and Recreation	400,000	585,000	125,000				**Grants,** Taxes
Park Drinking Fountains	Parks and Recreation	633,541	55,000					**Telshor**
Pioneer Women's Park Improvements	Parks and Recreation	768,220						**Grants**
Skate Park Renovation & Improvements	Parks and Recreation	671,813						**Grants, PIF**
Veteran's Memorial Park Enhancements	Parks and Recreation	247,500	1,000,000					ARPA, Bonds, **Grants,** Taxes
Villa Mora Dam Park	Parks and Recreation	795,157						Bonds, **Taxes, Grants, PIF**
Park Improvements - Annual Projects		**23,250**	**24,000**	**25,000**	**25,000**	**26,000**	**26,000**	
Parks Shade Structures		23,250	24,000	25,000	25,000	26,000	26,000	**Taxes**
Park Structure Replacement	Parks and Recreation	23,250	24,000	25,000	25,000	26,000	26,000	**Taxes**
Park Improvements - Future Projects		**-**	**2,830,000**	**60,000,000**	**-**	**-**	**-**	
Albert Johnson Park Electrical Improvements	Parks and Recreation		70,000					Taxes, Grants
Light Poles at Hadley	Facilities Management		1,010,000					Bonds, Grants, Taxes
Soldados Field Lighting	Parks and Recreation		1,200,000					Grants, Bonds, PIF, Taxes
Soldados Field Restroom	Parks and Recreation		550,000					Grants, Bonds, PIF, Taxes
Multi-Use Recreation Center	Parks and Recreation			60,000,000				Bonds, Grants, Taxes
PARKS - NEW		**9,787,027**	**17,400,000**	**8,855,000**	**1,500,000**	**2,700,000**	**1,500,000**	
Parks - New - Carryover Projects		**6,814,072**	**14,700,000**	**500,000**	**500,000**	**500,000**	**500,000**	
GO Bond 2022- East Mesa Public Recreational Complex	Public Works	1,111,492						**Bonds**
East Mesa Public Recreational Complex	Public Works	5,329,746	14,200,000.00					**Bonds, Grants, PIF**
East Mesa Public Safety Area Park	Parks and Recreation	96,221						**PIF**
Metro Verde Neighborhood Parks	Parks and Recreation	276,614	500,000	500,000	500,000	500,000	500,000	**PIF**
Parks - New - Annual Projects		**2,972,954**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	
Land Acquisition, Planning, and Design for Parks	Parks and Recreation	1,300,000	500,000	500,000	500,000	500,000	500,000	Taxes, **PIF**
Neighborhood Parks		611,273	500,000	500,000	500,000	500,000	500,000	
Neighborhood Parks	Parks and Recreation	611,273	500,000	500,000	500,000	500,000	500,000	**Taxes, PIF**
New Skate Park- Plan and Design	Parks and Recreation	530,841						**Grants**
Parks - New - Future Projects		**-**	**1,700,000**	**7,355,000**	**-**	**1,200,000**	**-**	
Bike Park/Trail	Parks and Recreation		1,700,000	1,400,000				ARPA, Bonds, Grants, PIF
Four Field Baseball/Softball Complex	Parks and Recreation			5,955,000				Grants, Taxes
Waterfalls Park	Parks and Recreation					1,200,000		Grants, Bonds, PIF, Taxes

Projects	Department	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Funding Source(s)
PUBLIC FACILITIES		**17,614,807**	**29,233,230**	**32,438,796**	**12,387,396**	**38,988,396**	**13,382,396**	
Public Facilities - Carryover Projects		**2,113,779**	**3,000,000**	**-**	**-**	**-**	**-**	
Branigan Cultural Center Improvements	Quality of Life	1,275,233						**Grants, Taxes, TIDD**
New Animal Shelter Facility	Public Works	54,143						**Bonds, Taxes,** Grants
Public Art Program	Quality of Life	88,837						Grants, **Taxes**
Regional Rec & Aquatic Cntr - Ph II - Community Pool Construction	Parks and Recreation	86,440						**Bonds**
Various Park Restroom Replacement/Repairs & Upgrades	Parks and Recreation	609,127	3,000,000					Grants**, PIF**
Public Facilities - Annual Projects		**15,501,027**	**7,922,234**	**18,639,700**	**2,054,700**	**6,039,700**	**6,039,700**	
ADA Compliance	Facilities Management	-	101,200	101,200	101,200	101,200	101,200	**Taxes**
Convention Center FF&E	Facilities Management	75,000	75,000	75,000	75,000	75,000	75,000	**Taxes**
Downtown Parking Lots Renovation	Facilities Management	99,404	280,500	280,500	280,500	280,500	280,500	**TIDD**
Downtown Parking Lot Program	Facilities Management	99,404	280,500	280,500	280,500	280,500	280,500	**TIDD**
Roof Replacement Program	Facilities Management	2,255,000	438,000	-	-	-	-	**Other**
Meerscheidt Center Re-roof	Facilities Management	540,000						**Bonds**
Municipal Court Re-roof	Facilities Management	350,000						**Bonds**
Railroad Museum Re-roof	Facilities Management	150,000						**Bonds,** Grants, Taxes
Rio Grande Theater Re-roof	Facilities Management	400,000	118,000					**TIDD**
Museum of Art and Museum of Nature and Science Re-roof	Facilities Management	815,000						**TIDD**
Roof Inspections	Facilities Management	-	100,000					Taxes
Police Department Main Building - Re-roof	Facilities Management		110,000					Taxes
Police Department Academy - Re-roof	Facilities Management		110,000					Taxes
Parks Parking Lots		2,186,509	-	-	-	-	-	**Grants, Taxes**
BMX Track Parking Lot & ADA Improvements	Parks and Recreation	-	-	-	-	-	-	Grants, Taxes
Paz Ball Field Parking Lot Improvements	Parks and Recreation	-						Taxes
Tony Gomez Park Parking Lot Improvements	Parks and Recreation	-						Grants
Veterans' Park Parking Lot	Parks and Recreation	2,186,509						**Bonds, Grants, Taxes**
Safety, Health, Environmental & Emergency		387,773	1,015,500	330,500	345,500	330,500	330,500	**Grants, Taxes**
City Hall Security Upgrades	Facilities Management	24,559	270,500	255,500	270,500	255,500	255,500	**Taxes**
HR Remodel	Facilities Management	110,000						**Taxes**
Surveillance and Access Controls (Key Cards)	Facilities Management	153,214						**Taxes**
Downtown Security Cameras	Economic Development	100,000						**TIDD**
Parks Sidewalk Replacement	Facilities Management	-	75,000	75,000	75,000	75,000	75,000	Grants, Taxes
Fire Alarm & Security Upgrades	Facilities Management		670,000					Taxes
General Facilities Improvements Program		10,497,342	5,104,534	17,100,000	1,000,000	5,000,000	5,000,000	**Bonds, Grants, Taxes, Telshor**
General Facilities Improvements	Facilities Management	104,459						**Telshor,** Taxes
Amador Hotel Renovation	Quality of Life	4,063,187	1,000,000	1,000,000	1,000,000	5,000,000	5,000,000	**Taxes, TIDD, Grants**
Benavidez Center Renovations	Quality of Life	126,225	-					**Grants,** Taxes
Branigan Library - Expansion Phase II/Branch	Quality of Life	1,046,015	1,750,000	15,750,000				Grants, Taxes**, TIDD, Other**
Communication and Cashier Offices Construction	Facilities Management	466,353						**Taxes**
Frank O'Brien Papen Center Dining Room Floor	Quality of Life	35,000						**Grants**
Meerscheidt Center	Facilities Management	2,000,000						**Bonds**
Meerscheidt Recreation Center Improvements	Parks and Recreation	157,678						**Taxes**
Munson Senior Center Renovations	Quality of Life	2,243,611						**Grants**, Taxes
Museum of Nature and Science - Improvements	Quality of Life	254,813	75,000	175,000	-	-	-	**Grants, TIDD**
Atrium Redesign	Quality of Life	44,813						**Grants**
Technology Improvements	Quality of Life	210,000						**TIDD**
Nature Center Redesign	Quality of Life		75,000	175,000				Grants, Taxes
Sage Café Expansion	Quality of Life	-	2,204,534					Taxes
2024 Legislative Appropriations (R)			*840,119*					
Public Facilities - Future Projects		**-**	**18,310,996**	**13,799,096**	**10,332,696**	**32,948,696**	**7,342,696**	
Generator Buffer Program	Facilities Management	-	50,000	15,000	15,000	15,000	15,000	Taxes
Generator Buffer Program	Facilities Management		50,000	15,000	15,000	15,000	15,000	Taxes
Veterans Memorial Park Restroom Plumbing Repairs and Upgrades	Parks and Recreation		134,000					Grants, Taxes
HVAC Upgrade Program	Facilities Management		200,000	200,000	200,000	200,000	200,000	Taxes

Projects	Department	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Funding Source(s)
Generator Replacement Program	Facilities Management	-	40,500	463,000	40,500	40,500	40,500	Taxes
Generator Replacement Program	Facilities Management		40,500	40,500	40,500	40,500	40,500	Taxes
Sage Café Backup Generator	Quality of Life			422,500				Grants, Taxes
Parks and Recreational Facilities Structural Renovations	Parks and Recreation		685,000	125,000				Other
Eastside Senior Center Purchase and Renovation	Quality of Life		775,000	1,000,000				Grants
General Facilities Improvements		-	12,818,996	11,243,596	9,784,696	32,440,696	6,834,696	Grants, Bonds, Taxes
City Hall Furnishings	Facilities Management	-	80,000	80,000	80,000	80,000	80,000	Taxes
Museum of Art Improvements	Quality of Life		130,000	485,000	200,000			Grants, Taxes
Frank O'Brien Papen Community Center	Facilities Management		224,400	224,400				Taxes
WIA Rehabilitation	Facilities Management		236,470	151,470	156,470	151,470	156,470	Taxes
Railroad Museum Exterior Improvements	Quality of Life		249,900					Grants, Taxes
Hadley Ave Complex Recreation Rehabilitation	Parks and Recreation		315,000	3,185,000				Grants, Other
Munson Center Floor	Quality of Life		750,000					Grants, Taxes
Plugged in for Good Community Energy Center	Sustainability		1,215,000					Grants
Municipal Court Rehabilitiation	Facilities Management		6,618,226	6,618,226	6,598,226	6,598,226	6,598,226	Bonds, Grants, Taxes
Museum of Art/MoNaS Remodel	Quality of Life		3,000,000			15,000,000		Grants, Bonds, Taxes
Branigan Library Renovation	Facilities Management			249,500	2,750,000	1,111,000		Grants, Bonds, Taxes
Munson Center Bathrooms	Quality of Life			250,000				Grants, Taxes
Museum Collections Storage Facility	Quality of Life					9,500,000		Bonds, Grants, Taxes
Facility Parking Lot Program	Facilities Management		907,500	752,500	252,500	252,500	252,500	Taxes
Facility Parking Lot Program	Facilities Management		907,500	752,500	252,500	252,500	252,500	Taxes
Solar Array	RoadRunner Transit		2,700,000					Grants
New Sand Volleyball Courts	Parks and Recreation				40,000			Grants, Taxes
PUBLIC SAFETY		**17,036,145**	**14,086,000**	**1,340,000**	**14,925,000**	**57,000,000**	**-**	
Public Safety - Carryover Projects		**17,036,145**	**9,000,500**	**-**	**-**	**-**	**-**	
Fire Station Maintance and Improvements	Fire Department	382,689	950,000	-	-	-	-	**Grants**
Fire Dept. Administration Building Improvements	Fire Department	82,689						**Grants**
Fire Station 2 Bay Remodel	Fire Department	100,000						**Grants**
Fire Station 6 Repairs	Fire Department	100,000						**Grants**
Fire Station 5	Fire Department	100,000						**Grants**
Fire Department CIT and MIH Building	Fire Department	2,576,138	800,000					**ARPA**, **Grants**
2024 Federal Legislative Appropriations			*3,000,000*					
Fire Station 9	Fire Department	11,835,613	1,100,000					**Bonds, Grants, Telshor**
GO Bond 2022 - New Fire Station	Fire Department	9,514,371						**Bonds**
GO Bond 2018 - New Fire Station No. 3 Building	Fire Department	19,407						Bonds, **Taxes**
Police Department Building Renovation	Police Department	4,298	400,000					**Grants,** Taxes
Police Department Equipment	Police Department	468,000	500,500	-	-	-	-	**Grants**
Public Safety Regional Radio Communication System	Police Department	468,000	500,500					**Grants, Taxes**
Safety, Health, Environmental & Emergency		1,750,000	2,250,000	-	-	-	-	**Grants, Telshor**
Real Time Crime Center (RTCC)	Police Department	1,750,000	2,250,000					**Grants, Telshor**
Public Safety - Annual Projects		**-**	**1,340,000**	**1,340,000**	**240,000**	**-**	**-**	
Fire Department Vehicles and Equipment	Fire Department		1,100,000	1,100,000				Bonds
Fire Station equipment	Fire Department		240,000	240,000	240,000			Grants
Public Safety - Future Projects		**-**	**3,745,500**	**-**	**14,685,000**	**57,000,000**	**-**	
Police North Parking Lot Fencing	Police Department		20,000					Taxes
Solar Canopy protective screen	Police Department		20,000					Taxes
Police Parking Lot Resurfacing	Police Department		25,000					Taxes
Public Safety Vehicle SWAT Command Vehicle	Police Department		100,000					Grants
Public Safety Vehicles - Bearcat	Police Department		350,000					Grants
Public Safety Vehicle - Rook	Police Department		450,000					Grants
Police Department Mobile Operation Command Vehicle	Police Department		750,000					Grants
Police Department Equipment	Police Department	-	800,500	-	2,100,000	-	-	Grants, PSIF, Taxes
Technology Equipment	Police Department		100,000					Grants, Taxes
Police Department Equipment - Mobile Data Terminals	Police Department		500,500					Grants
Police/Fire Training Facility - Furniture, Fixtures, and Equipment	Police Department				2,100,000			Grants, PSIF, Taxes
Public Safety Smart Technology	Police Department		200,000					Grants
Police Emergency Vehicles	Police Department		1,230,000					Grants, PSIF, Taxes
Police/Fire Training Facility - Design/Construct	Police Department				6,900,000			Bonds, Grants, PSIF, Taxes
Southwest Station Build	Fire Department				5,685,000			Other
Downtown Public Safety Complex	Police Department					57,000,000		Bonds, Taxes

Projects	Department	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Funding Source(s)
PUBLIC TRANSIT		**9,561,846**	**5,421,800**	**3,340,000**	**70,000**	**70,000**	**70,000**	
Public Transit - Newly Funded		**333,192**	**-**	**-**	**-**	**-**	**-**	**Grants**
Transit Facilities FF&E	RoadRunner Transit	**333,192**						**Grants**
Public Transit - Carryover Projects		**9,228,654**	**-**	**-**	**-**	**-**	**-**	
Active Transportation		9,228,654	-	-	-	-	-	**Grants,** Taxes, **Bonds**
Municipal Service Center - Transit	RoadRunner Transit	9,228,654						**Grants,** Taxes, **Bonds**
Public Transit - Annual Projects		**-**	**75,000**	**190,000**	**70,000**	**70,000**	**70,000**	
Active Transportation		-	75,000	190,000	70,000	70,000	70,000	**Grants**
Transit Facilities Improvement Program	RoadRunner Transit	-	75,000	190,000	70,000	70,000	70,000	Grants, **Taxes**
Public Transit - Future Projects		**-**	**5,346,800**	**3,150,000**	**-**	**-**	**-**	
Resiliency		-	5,346,800	3,150,000	-	-	-	Grants
Battery Storage	RoadRunner Transit			3,150,000				Grants
MVITT Inductive Charging	RoadRunner Transit		5,346,800					Grants
RESILIENCY		**6,468,337**	**1,000,000**	**500,000**	**500,000**	**500,000**	**500,000**	
Resiliency - Carryover Projects		**324,962**	**-**	**-**	**-**	**-**	**-**	
Fleet Electric Vehicle Chargers	Facilities Management	110,809	-	-	-	-	-	**Taxes**
Resiliency		214,153	-	-	-	-	-	Bonds, **Taxes**
Solar Energy Photo Voltaic Projects	Sustainability	214,153						Bonds, **Taxes**
Resiliency - Annual Projects		**6,143,375**	**600,000**	**500,000**	**500,000**	**500,000**	**500,000**	
Resiliency Program		6,143,375	600,000	500,000	500,000	500,000	500,000	**Other, Taxes, Bonds**
Resiliency Projects	P&I	1,390,000						**Bonds**
Drainage Infrastructure Improvements	Public Works	3,143,375	500,000	500,000	500,000	500,000	500,000	Other, **Taxes**
Storm Water System Mapping	Public Works	-	100,000					Other, Taxes
Casa Linda Acres Reconstruction	Public Works	650,000						**Bonds**
East Mesa Roads and Drainage (Cortez Rd)	Public Works	960,000						**Bonds**
Resiliency - Future Projects		**-**	**400,000**	**-**	**-**	**-**	**-**	
DC Fast Chargers for Electric Vehicles	Sustainability		200,000					Grants, Taxes
Public Electric Vehicle Chargers	Sustainability		200,000					Grants, Taxes
STREETS - NEW		**-**	**40,424,000**	**8,424,000**	**-**	**-**	**-**	
Streets - New - Future Projects		**-**	**40,424,000**	**8,424,000**	**-**	**-**	**-**	
High Mesa Road	Economic Development		32,000,000					Grants, Bonds, Taxes
Transit Loop Road	Economic Development		8,424,000	8,424,000				Grants, Bonds, Taxes
STREETS IMPROVEMENTS		**47,222,633**	**34,643,591**	**29,318,200**	**28,019,000**	**27,825,000**	**36,115,000**	
Streets Improvements - Newly Funded		**1,560,111**	**-**	**-**	**-**	**-**	**-**	
Johnson St - Rouault Ave to Topley Dr	Public Works	810,111	901,889					Bonds, **Taxes**
S Alameda Blvd-W Amador Ave to W Las Cruces Ave	Public Works	750,000						**TIDD**
Streets Improvements - Carryover Projects		**20,962,861**	**480,000**	**-**	**-**	**2,200,000**	**-**	
Bellamah Drive - Lees Drive to Luna Street	Public Works	866,420						**Bonds, Taxes**
Casa Linda Acres Reconstruction	Public Works	4,248,562						**ARPA, Taxes, Grants**
Downtown Street Improvements		6,842,370	-	-	-	-	-	**TIDD**
Campo Street Design and Reconstruct	Public Works	6,842,370	-					**TIDD**
Madrid Ave Extension - Evelyn St to N Triviz Dr (+AT Funds)	Public Works	2,832,250						Bonds, **Grants, Taxes**
Midway Ave - Gas Line Rd to Mesa Dr.	Public Works	344,301						**Bonds, Taxes**
South Main St - Avenida de Mesilla to Boutz (+AT & CS Funds)	Public Works	2,686,182				2,200,000		**Bonds, Grants, Taxes**
Telshor Spruce Intersection Improvements	Public Works	1,041,159						**Grants,** Bonds, **Taxes**
University Ave. Complete Street Improvements-Design	Public Works	385,770	480,000					**Grants**
Unpaved Roads	Public Works	250,000						**Taxes**
Voluntary Assessment District Phase II	Public Works	1,400,122						**Bonds**
Streets Improvements - Annual Projects		**24,699,661**	**16,661,167**	**17,715,000**	**17,715,000**	**13,215,000**	**13,215,000**	
Complete Streets Program		7,660,000	2,479,500	4,500,000	4,500,000	-	-	**Bonds**
Complete Streets Projects		4,624,157						**Bonds**
East Mesa Roads and Drainage (Cortez Dr)	Public Works	1,699,406						**Bonds**
South Main St - Avenida de Mesilla to Boutz	Public Works	1,100,000						**Bonds,** Taxes
University Area Complete Streets- Design Study	Public Works	236,437	500,000	4,500,000	4,500,000			Grants, **Bonds,** Taxes
Idaho Ave.	Public Works							Grants, Bonds, Taxes
El Paseo Rd.	Public Works							Grants, Bonds, Taxes
Melendres Ave - Hadley to Picacho	Public Works							Bonds, Taxes
Pending Design Approval			*1,979,500*					
East Mesa Roads and Drainage (Cortez Dr)	Public Works	1,393,327	500,000	500,000	500,000	500,000	500,000	**Grants,** Bonds, **Taxes**
2024 Legislative Appropriations (R)			*292,052*					

Projects	Department	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Funding Source(s)
Lift Up Las Cruces - Streets Improvements	Public Works	567,774	600,000	600,000	600,000	600,000	600,000	**Bonds, Taxes, Grants**
M.A.P. Match	Public Works	31,667	150,000	150,000	150,000	150,000	150,000	**Taxes**
Materials Testing	Public Works	240,000	240,000	240,000	240,000	240,000	240,000	**Taxes**
CO-OP Match	Public Works	15,450	80,000	80,000	80,000	80,000	80,000	**Taxes**
Land Acquisition - Public Works	Public Works	250,000	200,000	200,000	200,000	200,000	200,000	**Taxes**
Flood Control	Public Works	100,000	100,000	100,000	100,000	100,000	100,000	**Taxes**
Rights of Way	Public Works	150,000	100,000	100,000	100,000	100,000	100,000	**Taxes**
Median Landscaping	Parks and Recreation	1,127,844	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	**Grants, Taxes**
Median Improvements	Parks and Recreation	802,956						**Taxes**
Lohman Ave & Roadrunner Parkway Medians	Parks and Recreation	324,888	-	-	-	-	-	**Grants**
Neighborhood Traffic Calming Program	Public Works	60,000	60,000	60,000	60,000	60,000	60,000	**Taxes**
Neighborhood Traffic Calming Program	Public Works	60,000	60,000	60,000	60,000	60,000	60,000	**Taxes**
Pavement Condition Index Improvements	Public Works	8,334,131	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000	**Taxes**
Pavement Condition Index Improvements	Public Works	8,334,131	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000	**Grants, Taxes**
Pavement Marking Program	Public Works	169,000	169,000	169,000	169,000	169,000	169,000	**Taxes**
Pavement Marking Program	Public Works	169,000	169,000	169,000	169,000	169,000	169,000	**Taxes**
Roadway Maintenance Program	Public Works	1,705,119	1,846,000	1,846,000	1,846,000	1,846,000	1,846,000	**Taxes**
Chip Seal Program	Public Works	220,000	220,000	220,000	220,000	220,000	220,000	**Taxes**
Roadway Maintenance Program	Public Works	1,267,569	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	**Taxes**
Weed Control & Maintenance Program	Public Works	217,550	126,000	126,000	126,000	126,000	126,000	**Taxes**
Street Lighting & Traffic Signal Maintenance Program	Public Works	1,096,291	500,000	500,000	500,000	500,000	500,000	Grants, **Taxes**
Street Lighting and Traffic Signal Maintenance	Public Works	1,096,291	500,000	500,000	500,000	500,000	500,000	**Taxes**
Traffic Signal Program		1,049,058	1,416,667	450,000	450,000	450,000	450,000	**Grants, Taxes**
Lohman at Walnut and Walton Signal Improvement	Public Works	533,333	966,667					**Grants, Taxes**
Traffic Signal	Public Works	450,000	450,000	450,000	450,000	450,000	450,000	**Taxes**
Bataan Memorial at Rinconada	Public Works	65,725						**Bonds, Taxes**
Transportation System Modernization ITS	Public Works	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	**Taxes**
Streets Improvements - Future Projects		**-**	**17,502,424**	**11,603,200**	**10,304,000**	**12,410,000**	**22,900,000**	
McClure Rd & Carlyle Dr	Public Works		300,000	1,800,000	2,700,000	1,500,000		Taxes
Advancement Ave Expansion	Economic Development		516,384					Taxes
Armijo St - W Picacho Ave to Parker Rd	Public Works		684,000					Bonds, Taxes
Venture Blvd Expansion	Economic Development		900,000					Grants, Taxes
Ethel Ave/Houma St- N Miranda St to N Alameda Blvd	Public Works		718,250					Bonds, Taxes
Active Transportation			*325,000*					
Mountain Vista Parkway Expansion	Public Works		1,200,474					Grants, Taxes
Mountain Ave - Melendres St to Armijo St	Public Works		1,368,000					Bonds, Taxes
Evelyn St - Madrid Ave to Ash Ave	Public Works		1,710,000					Bonds, Grants, Taxes
Sacramento St - Poplar Ave to Oasis Ave	Public Works		1,500,000					Grants, Bonds, Taxes
Med Park Ave - Idaho to Perkins Ave	Public Works		1,824,000					Bonds, Taxes
Rocket Drive Expansion	Economic Development		5,956,316					Bonds, Grants, Taxes
Sixth St- Hayner Ave to W. Hadley Ave	Public Works			484,000				Bonds, Taxes
La Fonda Dr - Idaho Ave to E.O.P.	Public Works			726,000				Bonds, Taxes
Poplar Ave - Mesquite St to Santa Fe St	Public Works			871,200				Bonds, Taxes
Armijo St - W Organ Ave to W Mountain Ave	Public Works			1,331,000				Bonds, Taxes
Kilmer St - Spruce Ave to Ash Ave	Public Works			1,391,000				Bonds, Taxes
Scoggins Ave-Sixth St to Sweet St	Public Works				652,800			Bonds, Taxes
Mountain Ave - Water St to Alameda Blvd	Public Works				640,000			Bonds, Taxes
Rigsby Rd - Barker to Valley Dr	Public Works				768,000			Bonds, Taxes
Miranda Ave - Picacho Ave to Court Ave	Public Works				1,664,000			Bonds, Taxes
South Valley Dr Reconstruction - Avenida de Mesilla to Boutz	Public Works				3,379,200			Bonds, Taxes
Street Lighting & Traffic Signal Maintenance Program	Public Works	-	500,000	5,000,000	500,000	5,050,000	5,000,000	Bonds, Taxes
Street Lighting Management System	Public Works		500,000	5,000,000	500,000	5,000,000	5,000,000	Taxes
Targeted Road and Lighting Improvements - Design	Public Works					50,000		Bonds, Taxes
Sweet St- Hayner Ave to W. Hadley Ave	Public Works					568,000		Bonds, Taxes
Parkview Dr - Espina St to E.O.P	Public Works					972,000		Bonds, Taxes
Westgate St - Amador Ave to Cul de Sac	Public Works					1,350,000		Bonds, Taxes
Aspen Ave-Sequioa Ave to S Valley Dr	Public Works					2,970,000		Bonds, Taxes
Elm St from Aspen Ave to Sequoia Ave	Public Works						1,300,000	Bonds, Taxes
Tamarack St from Aspen Ave to Sequoia Ave	Public Works						1,600,000	Bonds, Taxes
Solano Dr- Missouri to Lohman	Public Works						15,000,000	Bonds, Taxes

Projects	Department	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Funding Source(s)
UTILITIES		**40,811,089**	**104,307,123**	**27,939,881**	**3,130,000**	**3,340,000**	**2,770,000**	
Utilities - Newly Funded Projects		**10,000,000**	-	-	-	-	-	
2023 PHMSA	Utilities	10,000,000						**Other**
Utilities - Carryover Projects		**30,811,089**	**49,961,814**	**27,939,881**	**3,130,000**	**3,340,000**	**2,770,000**	
2020 Wastewater Bond Projects	Utilities	220,001						**Bonds**
2020A Water Utilities Projects	Utilities	2,165,201						**Bonds**
2020B Wastewater Bond Projects		730,434	5,181,394	11,232,265				**Bonds**
Gas Admin Building Improvements	Utilities	683,333	549,750	673,998	125,000	125,000	125,000	**Other, Fees**
Gas Development	Utilities	46,055	780,455	1,468,364	300,000	300,000	300,000	**Other**
Gas Miscellaneous	Utilities	274,284	361,748	175,000	175,000	175,000	175,000	**Other, Fees**
Gas Rehabilitation	Utilities	1,906,857	6,135,724	3,463,396	360,000			**Other, Fees**
Solid Waste Building Improvements	Utilities	628,333	1,990,478	2,173,998				**Other**
Wastewater Building Improvements	Utilities	44,133	424,750	548,998	50,000	50,000	50,000	**Other**
Wastewater Development	Utilities	656,000	100,000	100,000	100,000	100,000	100,000	**WWIF**
Wastewater Miscellaneous	Utilities	5,349	396,569	230,000	230,000	230,000	230,000	**Other**
Wastewater Rehab	Utilities	564,890	6,290,463	760,000	510,000	760,000	510,000	**Other**
Wastewater Septic Systems (WW Dev)	Utilities	1,670,042						**Other, Grants**
Wastewater Street Utility Rehabilitation	Utilities	1,810,017	4,017,628	400,000	200,000	400,000	200,000	**Other**
Water Building Improvements	Utilities	128,333	549,750	673,998	125,000	125,000	125,000	**Other**
Water Development	Utilities	151,724						**WIF**
Water Miscellaneous	Utilities	75,000	744,461	125,000	105,000	125,000	105,000	**Other**
Water Rehab	Utilities	2,199,309	22,438,644	5,914,864	850,000	950,000	850,000	**Other**
Water Rehab (NMFA)	Utilities	34,941						**WIF**
WW23 Projects	Utilities	16,816,853						Bonds, **Other**
Utilities - Future Projects		-	**54,345,309**	-	-	-	-	
Belt Filter Press Drainage Improvement	Utilities		93,000					Grants, Other
Primary Digester Sludge Pump Upgrade	Utilities		93,000					Grants, Other
Lift Station Stationary Generator Installation	Utilities		100,000					Grants, Other
Pressure Reducing Valve Rehabilitation	Utilities		100,000					Grants, Other
Water Valve Replacements	Utilities		120,000					Grants, Other
Elevated Airport Water Storage Tank Rehab	Utilities		3,000,000					Bonds
Transite Pipe Identification & Replacement	Utilities		5,000,000					Bonds
Wastewater Treatment Plant	Economic Development		45,839,309					Bonds, Grants, Taxes
ALL DEPARTMENTS								
Total Annual Projects		**49,460,268**	**28,077,901**	**39,865,200**	**22,060,200**	**21,306,200**	**21,306,200**	
Total Carryover Projects		**133,947,217**	**94,906,314**	**32,679,881**	**4,545,000**	**6,955,000**	**4,185,000**	
Total Future Projects		-	**183,362,452**	**125,942,296**	**44,538,696**	**111,783,696**	**60,087,696**	
Total Newly Funded Projects		**23,463,044**						
GRAND TOTAL		**206,870,529.01**	**306,346,666**	**198,487,377**	**71,143,896**	**140,044,896**	**85,578,896**	

Abbreviations:

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
Telshor - Telshor Fund
TIDD - Tax Increment Development District
WIF - Water Impact Fees
WWIF - Wastewater Impact Fees

Notes

Indicates a Change

Pending funding noted in italic
(R) Leg. Appropriations Reauthorizations

Current funding sources noted in bold

25-088

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 21, 2025
Drafter:	Ceci Vasconcellos	**Department:**	Quality of Life
Program:	Public Art	**Line of Business:**	Director's Office

Title: **A RESOLUTION APPROVING THE LA BUENA VIDA PARK PUBLIC ART PROJECT.**

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

PURPOSE(S) OF ACTION:
Approve art concept for public art project funded by GO Bond 2% funding.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:
A call for artists was initiated in October 2024 to local/regional artists to create an outdoor, site-specific, public art sculpture. The art work will be installed in La Buena Vida Park located at 3000 Buena Vida Circle. Funds for the project were appropriated from a two-percent allocation of the General Obligation budget as mandated by ordinance.

The art competition call was limited to artists who live within a 150 mile radius of Las Cruces. The criteria for the art commission required that the art work reflect the environment and/or purpose of the park, add visual interest and beauty, and be large enough in scale and scope to provide a focal point for the area.

The recommended design concept, "Desert Kinship" (working title) by artist Kayla Blundell, proposes a four-piece stylized depiction of Gambel quails and prickly pear cacti aiming to honor the name of the park that speaks to a life in harmony with nature. The largest quail figure measures 6 feet in height and 5 feet 2 inches in width. The smallest quail is 2.25 feet tall and 2.5 feet wide. Materials to be used in the sculptures are laser-cut mild steel sheets and will be anchored on a cement base.

SUPPORT INFORMATION:
Exhibit_"A"_La_Buena_Vida_Park_Concept
Attachment_"A"_12_12_24_City_Art_Board_Minutes_(Draft)
Attachment_"B"_QOL_FY25_Strategic_Business_Plan
Attachment_"C"_Las_Cruces_Public_Art_Master_Plan

PLAN(S):
Other, Department Strategic Business Plan, Elevate Las Cruces

COMMITTEE/BOARD REVIEW:
City Art Board

DOES THIS AMEND THE BUDGET?:

☐ Yes

☒ No

BUDGET / FISCAL IMPACT:

BUDGETED AMOUNT: $40,000 **AVAILABLE AMOUNT:** $40,000 **EXPENDITURE AMOUNT:** $40,000

Funding Source(s):
4231 - GO Bond Q1 - Park Improvements - GO Bond
Account Number: 4231-40154014-801000-23782

Overall Budget Impact:
N/A

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 the recommendation of Kayla Blundell art concept.
2. Vote "No"; this will not approve the Resolution nor the recommendation of Kayla Blundell art concept.
3. Vote to "Amend"; this may delay the City's ability to complete the project in a timely matter and will require direction to staff.
4. Vote to "Table"; this will delay the City's ability to complete the project in a timely matter.

REFERENCE INFORMATION:
N/A

RESOLUTION 25-088

A RESOLUTION APPROVING THE LA BUENA VIDA PARK PUBLIC ART PROJECT.

The City Council is informed that:

WHEREAS, the City Art Board initiated a public art competition to select an artist to develop and install public art in La Buena Vida Park; and

WHEREAS, the City Art Board created an art selection committee from members of the public, City staff, and the City Art Board; and

WHEREAS, the City Art Board's art selection committee evaluated art submissions and recommended finalists; and

WHEREAS, the City Art Board accepted the art selection committee's recommendation of the artist design concept at its meeting on December 12, 2024.

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

(I)

THAT the City accepts the Art Board recommendation of Kayla Blundell's public art proposal for La Buena Vida Park as shown in Exhibit "A" attached hereto and made part of this Resolution.

(II)

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

DONE AND APPROVED this day of

APPROVED

_____
Mayor

ATTEST:

_____
City Clerk

Moved by:

Seconded by:

AYES

NAYS

Desert Kinship Rendering 1

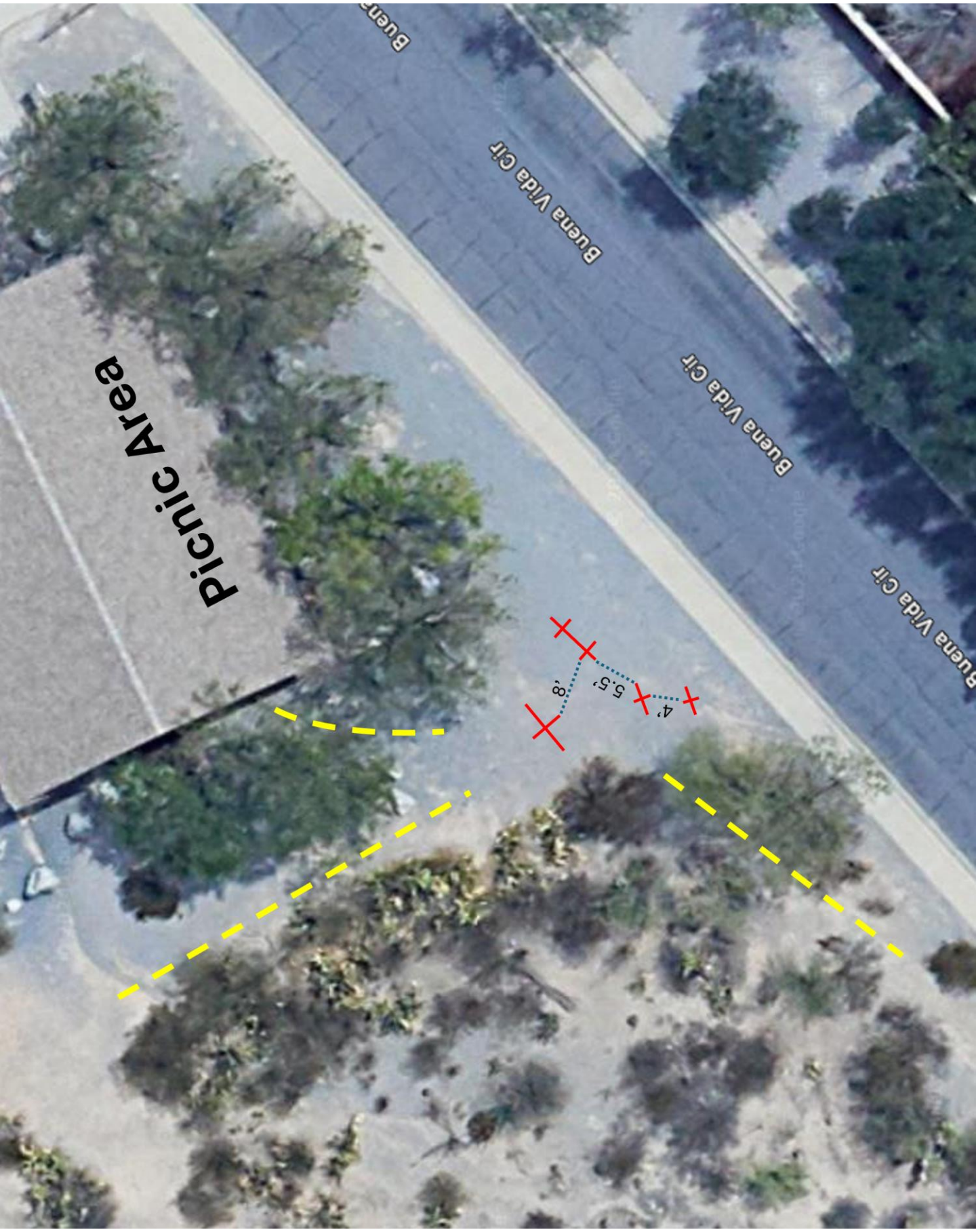
EXHIBIT "A"

Desert Kinship Rendering 2

Site Plan

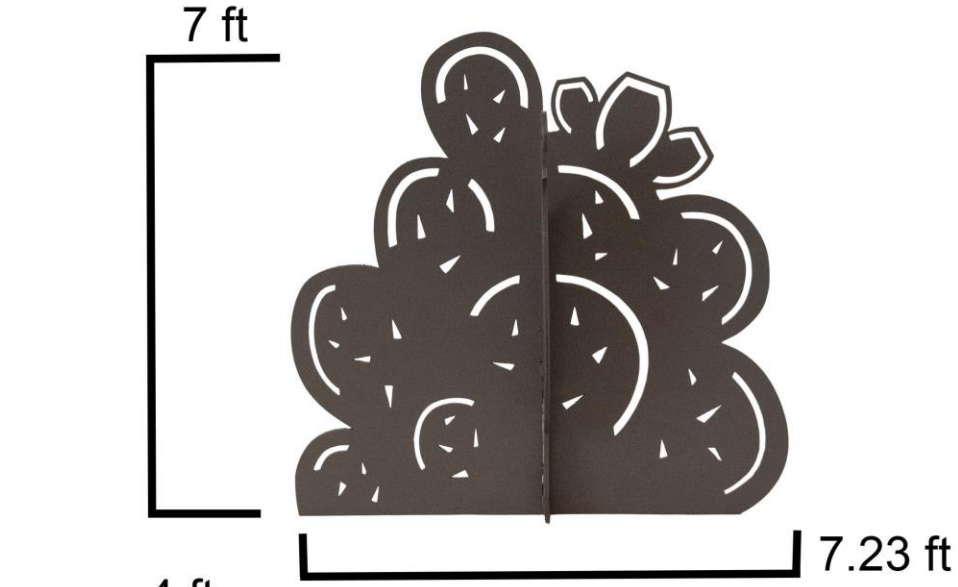
Buena Vida Cir
Buena Vida Cir

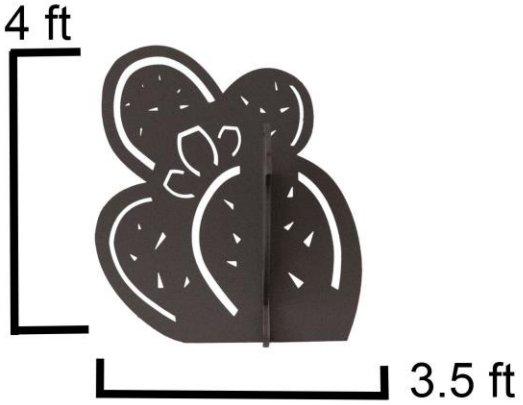
8'
5.5'
4'
Buena Vida Cir
Buena Vida Cir

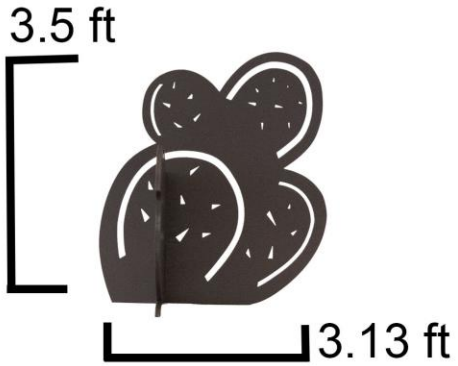

Buena Vida Cir
Buena Vida Cir
Buena Vida Cir
Buena Vida Cir
Picnic Area
4'
5.5'
8'

Desert Kinship
Technical Drawing 1

Cactus Perspective

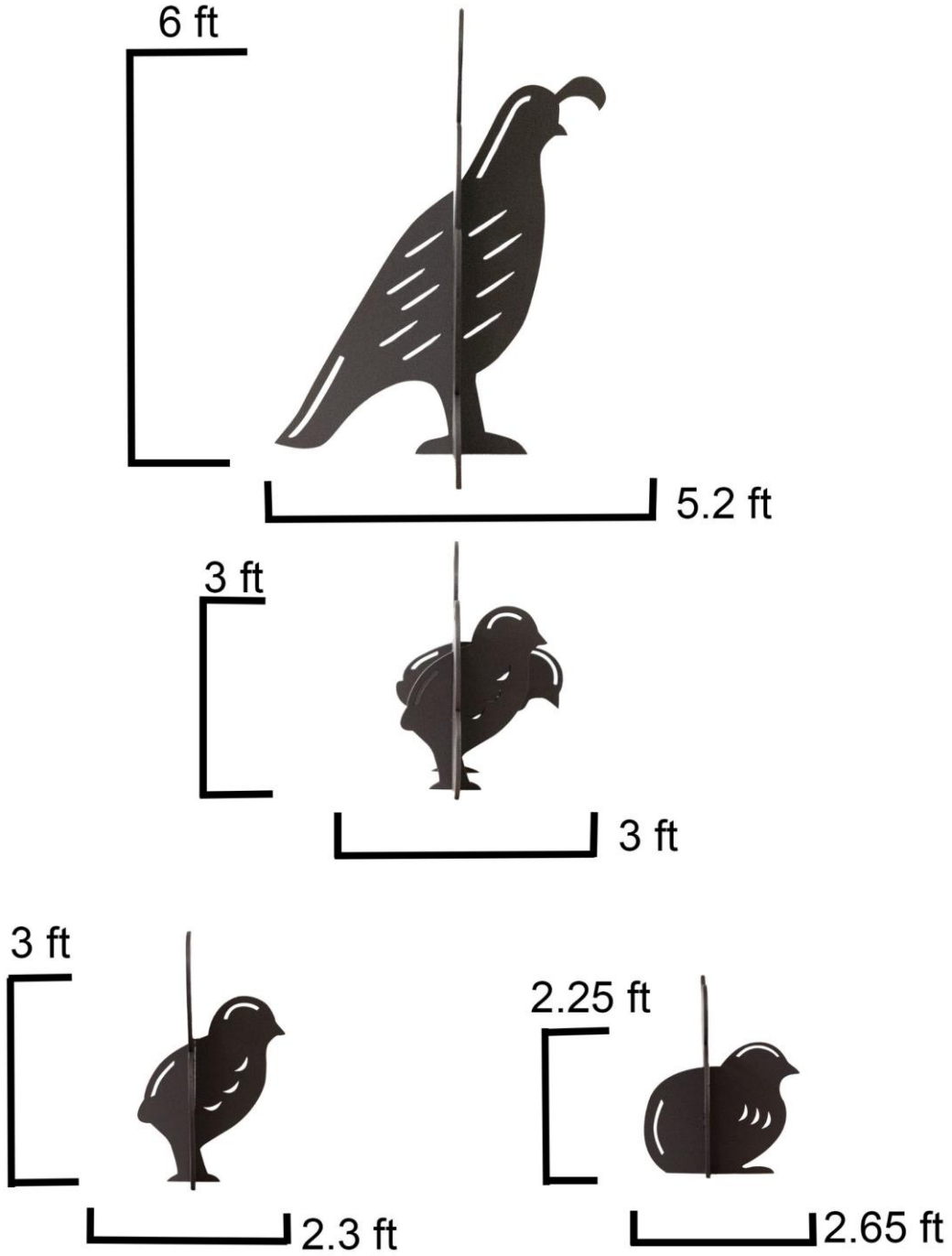






All cutouts are between 1 to 3 inches wide to prevent entrapment hazards in accordance with U.S. Consumer Product Safety Commission.

Desert Kinship
Technical Drawing 2
Quail Perspective



Desert Kinship Technical Drawing 3

Cactus
- 3.5 ft H
- 3.13 ft W

Quail
- 2.25 H
- 2.65 W

Desert Kinship Materials

Attachment "A"

CITY OF LAS CRUCES

The following are minutes for the meeting of the **City Art Board** held at 4:30 p.m. on December 12, 2024, at City Hall, 700 N. Main St., Las Cruces, NM, Conference Room 2007-A.

MEMBERS PRESENT:
Chantelle Yazzie-Martin, Chair
Melanie Brown, Vice-Chair
Cecilia L. Vargas, Secretary
Chadi El-Khoury, Member

MEMBERS ABSENT:
Susan Polka, Member
Adam Amador, Member

OTHERS PRESENT:
Ceci Vasconcellos, Public Art Coordinator
Rebecca Slaughter, Assistant Director, Quality of Life
Megan Connelly, Public Art Co-Op
Cathy Mathews, Landscape Architect, Parks and Recreation Dept.

1. CALL TO ORDER

Chair Yazzie-Martin called the meeting to order.

2. INTRODUCTIONS

Those present introduced themselves.

3. APPROVAL OF THE AGENDA

Melanie Brown motioned, Chadi El-Khoury seconded. The agenda was unanimously accepted as presented.

4. APPROVAL of November 14, 2024 MINUTES

Melanie Grey Brown motioned, Cecilia L. Vargas seconded. The minutes were unanimously accepted as presented.

5. PUBLIC INPUT

None.

6. STAFF UPDATE AND ACTION

None.

7. ACTION ITEMS

- La Buena Vida Park Public Art Recommendations – Chantelle Yazzie-Martin

  Chantelle Yazzie-Martin gave a recap of the criteria, process, and timeline. The selection committee met last week and chose Kayla Blundell. Chantelle Yazzie-Martin gave a slide show with photos of the artist's rendering and description of process. Ceci Vasconcellos provided Board Members with the packets of the artist's plans. The next step in the process will be to take this recommendation to City Council for approval. Ceci Vasconcellos hoped that Ms. Blundell and at least one Board Member can attend the meeting and present the selection. She reported that this will probably be on the second City Council meeting agenda, as it takes time to get items on agenda.

  Melanie Brown moved to approve the selection of the artist and proposal, Cecilia L. Vargas seconded. Motion passed unanimously.

- Art Stop 2025 Artist Feedback Survey – Cecilia L. Vargas and Melanie Grey Brown

  Melanie Brown reported that Cecilia L. Vargas worked very hard on the survey. Cecilia L. Vargas summarized what the survey will include. She asked the Board to either modify or approve the survey. There was discussion of wordsmithing the questions. The artists may have already forgotten the call for artists and what they submitted. Once the Board approves the survey, it has to go to the Community Engagement Manager for review and publishing. There was discussion of creating a standard survey that can be already approved and sent immediately after each artist selection or added into the application page as a drop-down option. Chadi El-Khoury volunteered to add the survey into the City's survey engine once the wording is approved. Cecilia L. Vargas suggested having the CAB host a free workshop to teach artists how to apply for City projects. The Board was reminded that having a common "file cabinet" online for the Board Members to discuss things may be a violation of the Open Meetings Act. Ceci Vasconcellos reminded Board Members that it is unwise to make public the intention to add more bus stops to the program until the addition is actually approved, just in case the additions do not happen. She will take the survey to edit and then bring it back for the Board to approve before passing it on to the Community Engagement Manager. Quality of Life is trying to create a YouTube channel with educational videos. Rebecca Slaughter suggested having CAB record tutorials for submission to the channel. Board Members were very interested in this suggestion.

Cecilia L. Vargas motioned to table the current survey and develop it into a general form instead, Melanie Grey Brown seconded. Motion passed unanimously.

8. DISCUSSION ITEMS

None.

9. COMMITTEE UPDATES

Chadi El-Khoury suggested creating some small programming around town with outdoor music events, adding a new small festival or two for new artists, and adding pop-up dance concerts throughout the year to celebrate local traditional dance arts. Board Members were interested and Ceci Vasconcellos will put it on the agenda.

Chantelle Yazzie-Martin mentioned that there are many committees which overlap with Engagement and Public Outreach and so perhaps it all could be folded together. There were concerns about having a quorum present at committee meetings. There was discussion of Public Art Month and how the Board will be promoting its activities. Chantelle Yazzie-Martin will bring a document and have the subject added to an agenda. Board Members are interested in reorganizing committee structures and Chadi El-Khoury volunteered to create a Board homepage to help keep everything straight.

10. BOARD COMMENTS

Cecilia L. Vargas was very interested in reorganizing the subcommittees and setting up a homepage.

Chadi El-Khoury had no comments.

Melanie Brown loved the selection for Buena Vida.

- Board vacancy – Chantelle Yazzie-Martin

  Chantelle Yazzie-Martin reported that there is officially a vacancy on the board and asked Board Members to help recruit applicants.

11. NEXT MEETING – January 9, 2025

12. ADJOURNMENT

Attachment "A"

_____
Chairperson

ATTACHMENT "B"

CITY OF LAS CRUCES

Department Strategic Business Plan

Department: Quality of Life

Date of Final Changes: December 15, 2023

Final Review Date: December 20, 2023

Approved By

City Innovation & Strategy Manager Srijana Basnyat Srijana Basnyat (Dec 21, 2023 16:21 MST) **Date** _____

Assistant City Manager _____ **Date** 1/8/24

City Manager _____ **Date** 1/2/2024

Changes to the Quality of Life Department Strategic Business Plan

I. The Quality of Life Department is proposing to split the Visitor Experience Program into two programs as follows:

1. Visitor Experience
2. Exhibits

Each Program will have:

a) A Program Manager as approved in the FY24 Budget
b) An appropriately split Family of Measures (See memo for details)

II. The Volunteer Network Program has been removed as it was moved to the City Manager's Office in FY24

* Please note, an error in the Circulation & Media Services Program Family of Measures was corrected

MEMORANDUM – DETAILED DESCRIPTION OF REVISIONS

From: Rebecca Slaughter, Quality of Life Assistant Director
Date: December 12, 2023

Request the following change to the Quality of Life Strategic Plan to keep up with ongoing current business processes for the Museum's service to the community. These changes were discussed with Srijana Basnyat, City Innovation & Strategy Manager as all updates to Department Strategic Plans require. The beginning of this process was started in the FY24 budget process in requesting and receiving permission to hire a Visitor Experience Manager in anticipation of a fourth Program being added to the Museums Line of Business.

These changes include splitting the current Museums Line of Business' Visitor Experience Program into two separate Programs: **Visitor Experience** and **Exhibits**. This split falls in line with the Museum Master Plan that was adopted in 2021 by City Council. The Performance Measures (PMs) currently in the Visitor Experience Program are easily split between the two new programs, as is the budget.

Visitor Experience Program:

- Performance Measures:
  - QOL-VE.3 – QOL-VE.6 which will be renumbered to QOL-VE.1-QOL-VE.4.
  - These measures are those that pertain to public engagement through facilities, community engagement, or other public facing contact.
- Staff and area of work:
  - The Museum System is currently vetting candidates for the new Visitor Experience Manager, who would lead that Visitor Experience Program.
  - Four Office Assistants (who also serve as receptionists) who greet all visitors, register students for all classes, programs, camps, and studio programs, answer questions, process all paperwork coming in and out of the museums, sell items in the museum store, as well as the Curator II and our Outreach Specialist who work closely with the Community Schools, our community partners, serve as the outreach staff for offsite programs, and take the lead for public engagement events.

Exhibits Program:

- Performance Measures:
  - QOL-VE.1 and QOL-VE.2 which will become QOL-EX.1 and QOL-EX.2.
  - These measures are geared more towards the development and presentation of exhibition and exhibition components. The budgets for each Program will be split to go with their respective duties.
- Staff and area of work:
  - The Museum System has a new Exhibits Manager, who would lead the Exhibits Program, set to start the first week of January.
  - Two Curator I, the Preparator, and two Museum Assistants who all work to produce 20+ temporary exhibits per year, as well as maintaining the permanent exhibitions at the Railroad Museum and Museum of Nature and Science Museum, and produce the technology components for all four museums.

If this change is approved, new accounts will be requested for the new Exhibit Program and the funds will be split according to the staffing and the areas of work they perform. We will also request these changes be reflected in the work for the upcoming FY25 Budget.

On a side note, the other major change in the Quality of Life Strategic Plan was to remove the Volunteer Network as it has moved to the City Manager's Office.

INTRODUCTION

The City of Las Cruces embarked on a process whereby each city department created strategic business plans identifying goals and initiatives that are included in *Elevate Las Cruces* and the strategic themes of the *City of Las Cruces Strategic Plan.*

OVERVIEW & MISSION

The Quality of Life department is committed to improving the overall quality of life of city's residents, visitors, businesses, and communities. Bringing together art & culture, library services, and senior programming.

The mission of the Quality of Life Department is to provide diverse, customer-focused social and cultural services that enrich the lives of residents, businesses, and guests.

BACKGROUND

The City of Las Cruces is home to more than 111,000 people and thousands of visitors annually. It is unique in character, diverse in makeup, and a great city in which to live, work, and play. The quality of life of our residents, businesses, and visitors has never been more important and the leadership of Las Cruces prioritized improving the community's overall quality of life when it created the Quality of Life Department in early 2017. Bringing together art & culture, library services, and senior programming under one streamlined service delivery model creates a singular focus, and builds greater community trust, enhances diversity, and deepens the experiences for our residents, visitors, and guests. Our department reaches "beyond our walls" to fulfill our mission and improve the quality of life of people in this area.

Our Las Cruces Museum System (LCMS) is comprised of four separate museums (Museum of Nature & Science, Museum of Art, Branigan Cultural Center, and the Railroad Museum). The LCMS exhibits and programs reflect the culture, art, history, and natural beauty of our US/Mexico Borderlands region, leveraging our strong community and cultural identity.

The Thomas Branigan Memorial Library has been providing literacy programs for more than 80 years. It acts as a "smart hub" providing a wide range of programs and services in one central location meeting critical needs for the community.

Senior Programs is comprised of five senior center sites (Munson, Eastside, Benavides, Sage Café, and Frank O'Brien Papen) providing meals, recreation, and long-term care services. Our support and services for seniors are constantly growing and evolving as the number of aging residents increases and seeks more robust opportunities to engage and interact.

In addition to the lines of business above, we also provide opportunities for residents to volunteer, giving back to areas that interest them; and we support a lively public art program where our community grows deeper in connection to the region through art.
As a result of the unprecedented COVID-19 pandemic, we have intentionally adjusted our reach and have adapted, taking full advantage of the opportunity to review our mission with fresh eyes. Business can no longer be "as usual" – our world is changed and so is the expectation; flexibility is key to continue providing a broad array of services for our diverse community.

The performance measures outlined in the plan below, and the data gathered is the foundation for all we continue to do into the future. Our performance measures work together to help us answer these vital questions about our services:

How much did we do?
How well did we do it?
Is anyone better off?

We use the answers to the questions and our data working together with our city partners, external stakeholders, and enthusiastic patrons to improve our services and continue to enrich the lives of those we serve.

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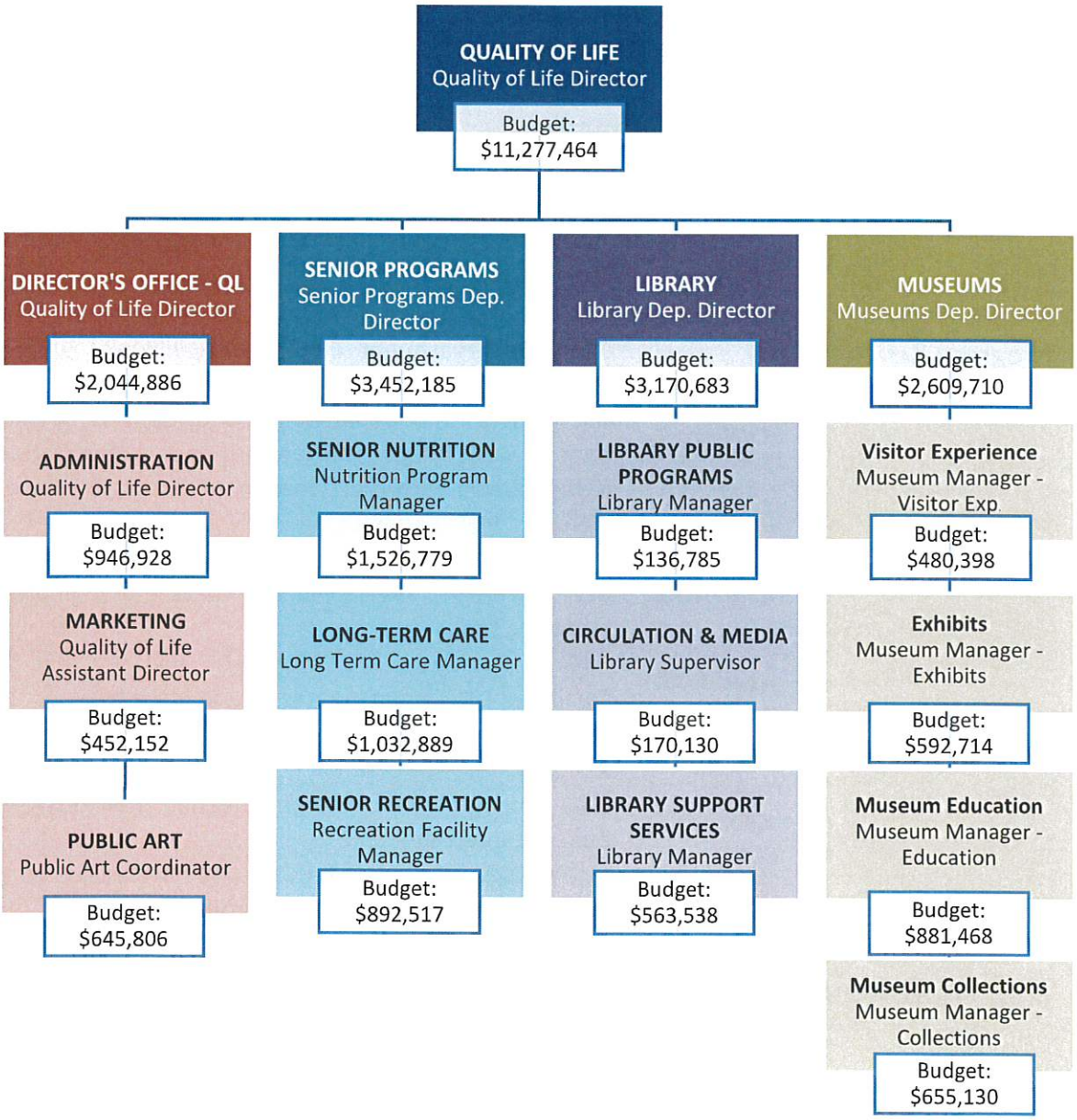
DEPARTMENT ORGANIZATIONAL CHART & BUDGET



LINE OF BUSINESS:	DIRECTOR'S OFFICE
Line of Business Purpose	The purpose of the Director's Office line of business is to provide overall coordination, guidance, and leadership services to the entire Quality of Life Department, so they can manage resources, achieve results, market programs, expand services, and effectively serve their customers.

PROGRAM:	ADMINISTRATION
Program Purpose	The purpose of the Administration program is to provide communication, administrative support, guidance, performance management, budget alignment, and ensure timely reporting of all department functions.

Program Results	**QOL-AD.1**	100% of department employees will know what is expected of them and how they align and contribute to the goals of the department as evidenced by their annual work plans and performance conversations being aligned with the Department Strategic Business Plan
	QOL-AD.2	80% of Quality of Life Program Managers will actively use strategic performance data to improve performance
	QOL-AD.3	65% of Quality of Life employees who say that the Quality of Life Department is a good place to work
	QOL-AD.4	Departmental vacancies (FTEs) will be under 10% annually
	QOL-AD.5	90% Quality of Life programs meeting their quarterly budget targets annually
	QOL-AD.6	By FY 2026, Las Cruces families will have access to an interactive children's museum facility

Program Outputs	• # of vacancies filled • # of employee engagement opportunities
Program Demands	• # of vacancies needing to be filled • # of employee engagement opportunities expected to be provided

PROGRAM: MARKETING

Program Purpose

The purpose of the Marketing program is to provide coordinated outreach and advertising services to Quality of Life programs so that they can effectively communicate their services to increase participation.

Marketing serves the Quality of Life department by increasing public awareness of the programs and services offered by the Department through public awareness campaigns in a variety of media. These services are provided in conjunction with graphic designers, publishers, reporters, as well as other city departments, especially the Communications Department. The marketing program also monitors and reviews the effectiveness of our media and delivery processes.

Program Results

QOL-MKT.1	15% annual increase in Quality of Life website traffic
QOL-MKT.2	10% annual increase in Quality of Life integrated marketing campaigns
QOL-MKT.3	15% annual overall increase in participation in all Quality of Life programs and services annually

Program Outputs

- # of integrated marketing campaigns in Quality of Life
- # of visitors to the QOL website pages

Program Demands

- # of Quality of Life integrated marketing campaigns expected to be developed
- # of expected visitors to the QOL website

PROGRAM:	PUBLIC ART	
Program Purpose	The Las Cruces Public Art program commissions and cares for a collection of public artworks, promotes the community's access to and engagement with public art, and supports the growth of public art practice in Las Cruces. The program's vision is for Las Cruces Public Art to reinforce the fundamental link between creative expression and quality of life – shining a light on the city's culture, creative community, and creative economy; improving the visual identity of public spaces; and creating opportunities for all Las Cruces to engage with art.	
Program Results	QOL-PA.1	By FY 2024, 35% of survey respondents will report that public art improves their quality of life
	QOL-PA.2	By FY 2023, 100% completion of condition assessments of all public art pieces located within the City of Las Cruces limits
	QOL-PA.3	By FY 2023, the Public Art Program will create a public art maintenance schedule
	QOL-PA.4	By FY 2026, five (5) new permanent public artworks and three (3) community collaborative public art projects will be installed in the City of Las Cruces (ELC, CL-1.2.3, CL-13.1, CL-13.1.3)
	QOL-PA.5	By FY 2024, one (1) completed public art project will be installed in each of the council districts (ELC, CL-1.2.3)

Program Outputs

- # of public artworks maintained
- # of public artwork commissions
- # of community collaborative projects
- # of public input opportunities held

Program Demands

- # of public artworks expected to be installed
- # of public artworks expected to be maintained
- # of community collaborative projects expected
- # of public input opportunities expected to be held

LINE OF BUSINESS:	SENIOR PROGRAMS
Line of Business Purpose	The purpose of the Senior Programs line of business is to provide nutrition, recreation, social and wellness services to adults age 50 and over so they can maintain and improve health, engage in social opportunities, and prolong independence at home.

PROGRAM:	SENIOR NUTRITION
Program Purpose	The purpose of the Senior Nutrition program is to provide balanced meal services to eligible seniors aged 60 and older in a congregate and home-delivered meal setting.

Program Results

QOL-SN.1	75% of seniors surveyed annually, will rate meals as highly satisfying
QOL-SN.2	By FY 2021, an additional home-delivered meals route will be added (ELC, CP-11.1.1)
QOL-SN.3	Annually, an increase of 20% of eligible seniors will have their nutrition and health needs met through home delivered and congregate meal programs (ELC, CP-11.1.1, CP-11.1.4)
QOL-SN.4	By FY 2023, supplemental meal options will be offered in Senior Programs (ELC, CP-11.1.1)
QOL-SN.5	By FY 2023, a new computerized check-in system for Senior Nutrition will be implemented

Program Outputs

- # of congregate meals served
- # of home-delivered meals served
- # of supplemental meals provided
- # of clients served

Program Demands

- # of congregate meals expected to be served
- # of home-delivered meals expected to be served
- # of Senior Nutrition Program clients expected to be served

PROGRAM:	LONG-TERM CARE	
Program Purpose	The Long Term Care program provides home care services, respite services, Grandparents Raising Grandchildren, case management, assessments, information, and referral services to eligible seniors prolonging their independence at home.	
Program Results	**QOL-LTC.1**	20% of Long-Term Care participants living at home will report sufficient home services to avoid institutional placement (ELC, CP-11.1.3, CP-11.1.4)
	QOL-LTC.2	75% of home-care clients will report increased satisfaction with their quality of life (ELC, CP-11.1.3)
	QOL-LTC.3	75% of respite care caregivers will report increased Satisfaction with their quality of life (ELC, CP-11.1.3)
	QOL-LTC.4	By FY 2026, 5% increase in respite services to include high-risk clients (ELC, CP-11.1.3)
	QOL-LTC.5	By FY 2026, there will be increased senior transportation options available to eligible seniors (ELC, CP-11.1.4)
Program Outputs	• # of home care hours provided (ELC, CP-11.1.3) • # of respite care hours provide (ELC, CP-11.1.3) • # of new assessments completed monthly (ELC, CP-11.1.3) • # of customer files closed monthly • # of children served through Grandparents Raising Grandchildren (ELC, CP-11.1.3)	
Program Demands	• # of home care hours expected to be requested • # of respite care hours expected to be requested	

PROGRAM:	SENIOR RECREATION	
Program Purpose	The purpose of the Senior Recreation program is to provide educational, social, and fitness services to eligible participants, 50 years of age and older so they can maintain and improve health and engage in social opportunities.	
Program Results	**QOL-SR.1**	By FY 2026, 50% increase in participant satisfaction with senior recreational programs (ELC, CP-11.1.4)
	QOL-SR.2	10% increase in eligible participants attending two or more senior recreational activities annually (ELC, CP-11.1.2, CP-11.1.4)

Program Outputs

- # of participants in Senior Recreation programs (ELC, CP-11.1.2, CP-11.1.4)
- # of Senior Recreation programs offered (ELC, CP-11.1.2, CP-11.1.4)
- # of participants in physical fitness programs (ELC, CP-11.1.2, CP-11.1.4)
- # of physical fitness program offered (ELC, CP-11.1.2, CP-11.1.4)

Program Demands

- # of Senior Recreation programs expected to be provided

LINE OF BUSINESS:	LIBRARY SYSTEM
Line of Business Purpose	The purpose of the Library System line of business is to provide educational, literacy, and technology services to residents, businesses, and guests, so they can be inspired to learn, connect, and explore.

PROGRAM:	LIBRARY PUBLIC PROGRAMS
Program Purpose	Library Public Programs provides educational, cultural, artistic, social experiences and opportunities throughout the Las Cruces community. These services enhance, enrich, and provide valuable learning opportunities to people of all ages and backgrounds creating a hub for resources, interaction, and collaboration.

Program Results

QOL-LP.1	Four (4) collaborative programs for all ages with Las Cruces Museum System annually
QOL-LP.2	By FY 2023, 25% increase in programs for adult literacy, technology, and education
QOL-LP.3	By FY 2023, 25% increase in participation in Library Teen programs (ELC, CP-11.3.1)
QOL-LP.4	10% of teens will assist in library program development annually (ELC, CP-11.3.1)
QOL-LP.5	By FY 2023, 10% increase in library online engagements, programs, outreach, and reference services
QOL-LP.6	By FY 2026, community will have access to one full-service branch library in the East Mesa area, co-located with multiple other services

Program Outputs

- # adult programs provided
- # reference questions
- # children and teen program participants served (ELC, CP-11.3.1)
- # children and teen programs provided (ELC, CP-11.3.1)
- # outreach programs provided
- # of programs related to the history and culture of Las Cruces (ELC, CL-13.1.2)

PROGRAM:	LIBRARY PROGRAMS (continued)
Program Demands	• # of adult programs expected to be offered • # of adult education class registrations or attendance • # of children and teens programs expected to be provided • # of children and teen participants expected to sign up for programs • # of outreach programs expected to be offered

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PROGRAM:	CIRCULATION & MEDIA SERVICES
Program Purpose	The purpose of the Circulation & Media Services program is to provide library materials to residents, businesses, and guests so that they can have access to a wealth of information. The program creates a robust and diverse collection to meet the needs of the City of Las Cruces community members and strives to reduce barriers for patrons, extend the reach of the library through digital services, and other accessible options.

Program Results		
	QOL-CM.1	By 2023, 35% increase in library material circulation
	QOL-CM.2	By 2023, 5% increase in new library cards issued
	QOL-CM.3	80% patrons surveyed report satisfaction with customer service provided at Circulation and Media service points

Program Outputs

- # library cards issued (Performance Indicator - Elevate Las Cruces)
- # of checkouts on the self check out machine
- # monthly visitors/door counts
- # of items circulated monthly

Program Demands

- # of library cards expected to be issued
- # visitors expected monthly
- # of items expected to be circulated monthly

PROGRAM:	LIBRARY SUPPORT SERVICES	
Program Purpose	The purpose of the Library Support Services Program is to provide residents and guests access to library materials, internet, computer services, and digital databases so they can connect the community to the information and resources needed to live, learn, and work.	
Program Results	**QOL-LSS.1**	By FY 2023, 25% increase in electronic materials purchased for the library collection
	QOL-LSS.2	By FY 2023, 15% increase in library database usage

Program Outputs

- # computer sessions/logins
- # Library database sessions/logins
- # holds requested
- # materials added to the Library collection (non-electronic)
- # electronic materials added to the Library collection
- # materials (electronic and non-electronic) added to the Library collection related to the history and culture of Las Cruces (ELC, CL-13.1.2)

Program Demands

- # materials expected to be added to the Library collection
- # computer sessions expected
- # holds expected to be placed

LINE OF BUSINESS:	MUSEUM SYSTEM
Line of Business Purpose	The purpose of the Museum System line of business is to provide diverse and holistic experiences to residents, businesses, and guests, so they can be inspired to learn, connect, and explore.

PROGRAM:	VISITOR EXPERIENCE
Program Purpose	The Visitor Experience Program actively serves the community by providing excellent customer service, well maintained facilities, and a diverse assortment of experiences for our visitors. The experiences presented reflect the program's commitment to equitable engagements that offer the participant a way to learn, connect, and explore the world around them.

Program Results

QOL-VE.1	By FY 2025, LCMS facilities maintenance plans will be developed with CLC Facilities
QOL-VE.2	By FY 2026, the community will have access to the Las Cruces Museum System through regular Sunday and evening hours
QOL-VE.3	10% increase in participation in community forums
QOL-VE.4	By FY 2025, 25% of the processes for obtaining accreditation by American Alliance of Museum will be completed

Program Outputs

- # of community forums offered
- # of community special events
- # of exhibits, community forums, and community special events related to the history and culture of Las Cruces (ELC, CL-13.1.2)

Program Demands

- # of community forums expected to be offered
- # of community special events expected to be offered
- # of exhibits, community forums, and community special events related to the history and culture of Las Cruces expected to be offered

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LINE OF BUSINESS:	MUSEUM SYSTEM
Line of Business Purpose	The purpose of the Museum System line of business is to provide diverse and holistic experiences to residents, businesses, and guests, so they can be inspired to learn, connect, and explore.

PROGRAM:	EXHIBITS
Program Purpose	The Exhibits Program serves the community by providing excellent, relevant, and a diverse assortment of exhibitions. The exhibitions and dynamic experiences presented reflect the program's commitment offering visitors a way to learn, connect, and explore the world around them.

Program Results

QOL-VE.1	10% increase in visitor satisfaction with exhibit presentations annually
QOL-VE.2	There will be a 10% increase in the number of people visiting three or more exhibitions on site

Program Outputs

- # of attendees to temporary exhibits
- # of attendees to permanent exhibits
- # of temporary exhibits offered
- # of community forums offered

Program Demands

- # temporary exhibits expected to be offered
- # of attendees expected to attend temporary exhibits
- # of attendees expected at permanent exhibits

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PROGRAM:	EDUCATION	
Program Purpose	The Museum Education Program embraces the idea that learning is engaging, full of discovery, and feeds curiosity. Education offers programs, events, and experiences that reflect these characteristics and facilitate a collective flow of ideas, values, and interests and to provide equitable access to the arts, culture, history, and science.	
Program Results	**QOL-ME.1**	Museum Education will have 15% increase in collaboration with City and non-City organizations annually (ELC, CP-4.3.6, CL-13.1.3)
	QOL-ME.2	Museum Education will have four (4) collaborative programs with Thomas Branigan Memorial Library per year
	QOL-ME.3	Museum Education will have a 10% increase in people attending education programs annually (ELC, CL-13.1.2)
	QOL-ME.4	By FY 2023, 10% increase in participation in Museum programs for teens (ELC, CP-11.3.1)
	QOL-ME.5	By FY 2023, 10% teens who participate in leadership roles in museum program development (ELC, CP-11.3.1)
	QOL-ME.6	Museum Education will collaborate in one (1) education program annually with community schools. (ELC, CP-6)

Program Outputs

- # children and teen programs provided (ELC, CP-11.3.1)
- # children and teen participants served (ELC, CP-11.3.1)
- # of programs offered
- # of programs related to the history and culture of Las Cruces (ELC, CL-13.1.2)
- # of adult participants served

Program Demands

- # programs expected to be offered
- # Children and Teens programs expected to be provided
- # Children and Teens participants expected to sign up for programs
- # of adult participants expected to participate

PROGRAM: MUSEUM COLLECTIONS

Program Purpose

The Collections program provides stewardship for the museum collections, living collections, and historic structures. The program ensures equitable access to the arts, history, culture, nature, and science through preserving and cataloging museum collections, facilitating research requests, creating online exhibits and databases, generating Nature Center programming and outreach, caring for Chihuahuan desert species, and training staff and students.

Program Results

QOL-MC.1	By FY 2024, 30% of the permanent collection will be appraised
QOL-MC.2	Museum Collections will have 75% of new items accessioned annually
QOL-MC.3	The Nature Center will hold desert safety workshops twice per year
QOL-MC.4	Museum Collections will have a 10% increase in attendance at Nature Center programs (ELC, CL-13.1.2)
QOL-MC.5	By FY 2024, 50% of preservation plans for BCC & RRM will be completed
QOL-MC.6	By FY 2024, Museum Collections Policy will be updated and approved
QOL-MC.7	By FY 2024, a sustainability plan for the LCMS will be developed
QOL-MC.8	By FY 2024, 25% of the permanent collection will be stored and cataloged according to American Alliance of Museums standards

Program Outputs

- # collection pieces stored to archival standards and catalogued
- # of research requests fulfilled (ELC, CP-13.1.2)
- # of items accessioned
- # of Nature Center programs
- # of Nature Center programs related to the history and culture of Las Cruces (ELC, CL-13.1.2)
- # of Nature Center program attendees

Program Demands

- # accessioned items expected
- # of research requests expected to be fulfilled
- # of Museum Collections public programs expected to be offered
- # of Nature Center programs expected to be offered

CITY OF LAS CRUCES STRATEGIC PLAN

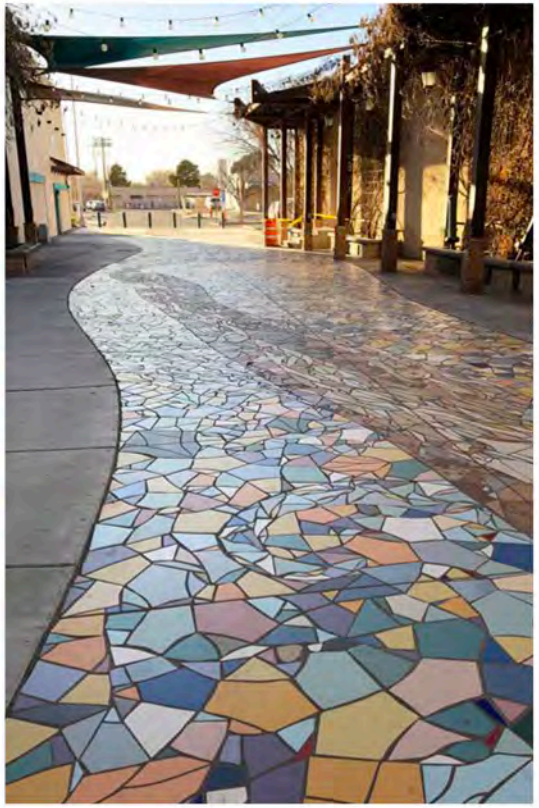
The following table lists the department goals that align with the *City of Las Cruces Strategic Plan* themes and references *Elevate Las Cruces* goals when applicable.

STRATEGIC THEME 1:	COMMUNITY PROSPERITY	
DESIRED OUTCOMES: • Expanded housing options for all income levels • Enhanced economic diversity and business strength	**QOL-SN.2**	By FY 2021, an additional home-delivered meals route will be added (ELC, CP-11.1.1)
	QOL-SN.3	Annually, an increase of 20% of eligible seniors in Las Cruces will have their nutrition and health needs met through home delivered and congregate meal programs (ELC, CP-11.1.1, CP-11.1.4)
	QOL-SN.4	By FY 2023, supplemental meal options will be offered in Senior Programs (ELC, CP-11.1.1)
	QOL-LTC.1	20% of Long-Term Care participants living at home will report sufficient home services to avoid institutional placement (ELC, CP-11.1.3, CP-11.1.4)
	QOL-LTC.2	75% of home-care clients will report increased satisfaction with their quality of life (ELC, CP-11.1.3)
	QOL-LTC.3	75% of respite care caregivers will report increased Satisfaction with their quality of life (ELC, CP-11.1.3)
	QOL-LTC.4	By FY 2026, 5% increase in respite services to include high-risk clients (ELC, CP-11.1.3)
	QOL-LTC.5	By FY 2026, there will be an increase in senior transportation options available to eligible seniors (ELC, CP-11.1.4)
	QOL-SR.1	By FY 2026, 50% increase in participant satisfaction with senior recreational programs (ELC, CP-11.1.4)
	QOL-SR.2	10% increase in eligible participants attending two or more senior recreational activities annually (ELC, CP-11.1.2, CP-11.1.4)
	QOL-LP.3	By FY 2023, 25% increase in participation in Library Teen programs (ELC, CP-11.3.1)
	QOL-LP.4	10% of teens will assist in library program development annually (ELC, CP-11.3.1)
	QOL-LP.5	By FY 2023, 10% increase in library online engagements, programs, outreach, and reference services
	QOL-ME.1	Museum Education will have 15% increase in collaboration with City and non-City organizations annually (ELC, CP-4.3.6, CL-13.1.3)

	QOL-ME.3	Museum Education will have a 10% increase in people attending education programs annually (ELC, CL-13.1.2)
	QOL-ME.4	By FY 2023, 10% increase in participation in Museum programs for teens (ELC, CP-11.3.1)
	QOL-ME.5	By FY 2023, 10% teens who participate in leadership roles in museum program development (ELC, CP-11.3.1)
	QOL-PA.4	By FY 2026, five (5) new permanent public artworks and three (3) community collaborative public art projects will be installed in the City of Las Cruces (ELC, CL-1.2.3, CL-13.1, CL-13.1.3)
	QOL-PA.5	By FY 2024, one (1) completed public art project will be installed in each of the council districts (ELC, CL-1.2.3)
	QOL-MC.4	Museum Collections will have a 10% increase in attendance at Nature Center programs (ELC, CL-13.1.2)
STRATEGIC THEME 2:	**EDUCATION AND COMMUNITY SERVICES**	
DESIRED OUTCOMES: • Enhanced physical and mental health resources • Improved access to healthy food options	**QOL-ME.6**	Museum Education will collaborate in one (1) education program annually with community schools. (ELC, CP-6)
STRATEGIC THEME 3:	**ENVIRONMENTAL SUSTAINABILITY**	
DESIRED OUTCOMES: • Achieve the goals included in the Climate Action Plan adopted in 2020 • Promote balanced growth	**QOL-MC.7**	By FY 2024, a sustainability plan for the LCMS will be developed

STRATEGIC THEME 4:	CAPITAL IMPROVEMENT AND INFRASTRUCTURE	
DESIRED OUTCOMES:		
• Quality infrastructure that meets the community's needs • Expanded transit access and options, including pedestrian and bicycle improved road and pavement condition	**QOL-PA.2**	By FY 2023, 100% completion of condition assessments of all public art pieces located within the City of Las Cruces limits
	QOL-PA.3	By FY 2023, the Public Art Program will create a public art maintenance schedule
	QOL-VE.1	By FY 2023, LCMS facilities maintenance plans will be developed with CLC Facilities
	QOL-VE.2	By FY 2026, the community will have access to the Las Cruces Museum System through regular Sunday and evening hours
	QOL-AD.6	By FY 2026, Las Cruces families will have access to an interactive children's museum facility
	QOL-MC.5	By FY 2024, 50% of preservation plans for BCC & RRM will be completed
STRATEGIC THEME 5:	**COMMUNICATION, INVOLVEMENT AND FOLLOW-UP**	
DESIRED OUTCOMES:		
• Robust communication channels with residents between City departments • Timely and consistent follow-up by City staff to residents and the public	**QOL-MKT.1**	15% annual increase in Quality of Life website traffic
	QOL-MKT.2	10% annual increase in Quality of Life integrated marketing campaigns
	QOL-PA.1	By FY 2024, 35% of survey respondents will report that public art improves their quality of life
	QOL-SN.1	75% of seniors surveyed annually, will rate meals as highly satisfying
	QOL-EX.1	10% increase in visitor satisfaction with exhibit presentations annually
	QOL-VE.3	By FY 2024, there will be a 10% increase in participation in community forums
STRATEGIC THEME 6:	**PUBLIC SAFETY**	
DESIRED OUTCOMES:		
• A more humane criminal justice system • A safe and secure community		*The Quality of Life department does not have specific results related to these desired outcomes.*

CITY OF LAS CRUCES PUBLIC ART MASTER PLAN



CITY OF LAS CRUCES

Las Cruces PUBLIC ART

On the cover, clockwise from left:
Mural Camp participant working on *Evolution of Loss* led by Sean Carpenter and Shaunna Foster;
Glenn Schwaiger, *Earth and Cosmos;*
Olin Calk, *Recycled Roadrunner;*
Cliff Flint, *The Power of Difference*

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Clockwise from top:
SUM Artist, *Meerscheidt Recreation Center Mural;*
Tony Pennock, *Quail Morning;*
Tony Pennock with Shan Nichols, *La Entrada* (detail)

EXECUTIVE SUMMARY

Las Cruces is increasingly becoming recognized as a cultural destination and a great place to live – and the arts are a driving force behind these changes. The arts are playing an important role in bolstering civic pride, helping to grow the creative economy, and supporting overall quality of life. The recent approval by the State of New Mexico of Las Cruces' Arts and Cultural District is only one example of the recognition being afforded to the rich cultural and artistic offerings found in Las Cruces.

In 2013, City Council established the City Art Board to advise City Council on matters related to public art, making clear that public art was a priority for Las Cruces. Recently, the City's first full-time Art Program Coordinator was hired. As interest in public art continued to grow in Las Cruces, the City Art Board and the City of Las Cruces decided they needed a Public Art Master Plan to guide their work.

The City of Las Cruces' Public Art Master Plan was commissioned to provide guidance that will ensure sustainable funding sources for public art, make the most of the City's resources, and ensure that the City's public art activities make an impact on Las Cruces and respond to the community's needs. This plan is meant to be a valuable and often-consulted tool for the City Art Board, City staff, and anyone interested in collaborating with the City on public art. It establishes a vision and provides administrative and programmatic recommendations to guide Las Cruces through the exciting – and at times challenging – work of building and caring for a public art collection that reflects and supports the importance of the arts in Las Cruces.

A community member reviews potential goals for public art in Las Cruces at the National Night Out event in August 2019.

Las Cruces Public Art

First, this plan establishes that *Las Cruces Public Art* (LCPA) is the City of Las Cruces' public art program and is the mechanism through which all of the City's public art activities take place. The City Art Board works with LCPA to develop a work plan each year, reviews and approves projects, and advises City Council on these matters.

MISSION

Las Cruces Public Art commissions and cares for a collection of contemporary public artworks, promotes the community's access to and engagement with public art, and supports the growth of public art practice in Las Cruces.

VISION

Las Cruces Public Art reinforces the fundamental link between creative expression and quality of life – shining a light on the city's culture, creative community and creative economy; improving the visual identity of public spaces; and creating opportunities for all Las Crucens to engage with art.

GOALS

1: Elevate Las Cruces as the Arts Capital of Southern New Mexico

2: Add Visual Interest and Beauty to the City

3: Activate Public Spaces

4: Improve Visual Identity; and

5: Make Art and Culture a Way of Life

Lorenzo Zepeda and the Murals Arts Program, *The Path of Choice;*
Glenn Schwaiger, *Entrada del Sol*

Implementation Guidelines

The plan recommends step-by-step procedures and specific tools for LCPA and the City Art Board to use in accomplishing their work.

ROLES AND RESPONSIBILITIES

Las Cruces Public Art is responsible for building and caring for the City of Las Cruces Public Art Collection, an important asset of the City. The City Art Board serves in an advisory capacity to City Council on all matters related to *Las Cruces Public Art* and makes formal recommendations to the City Council relative to the acquisition of public art, the de-accession of public art, the stewardship of the Las Cruces Public Art Collection, and policies and guidelines that guide these responsibilities. *Las Cruces Public Art* is professionally staffed by the Art Program Coordinator, who resides in the Quality of Life Department. LCPA works with many City departments, most notably Public Works and Parks and Recreation, to ensure the seamless integration of public art into Las Cruces' built environment.

FUNDING PUBLIC ART

The City of Las Cruces should support *Las Cruces Public Art* through a combination of funding sources. The City should adopt, by ordinance, a Percent for Art policy to support public art related to new capital projects. Program administration and other projects and programs should be supported through the General Fund. The City should also proactively write grants and solicit funding to support LCPA's goals.

PLANNING FOR PUBLIC ART

Las Cruces Public Art should thoughtfully plan for public art, both through an Annual Public Art Work Plan process and by developing specific plans for each new public art commission being led by LCPA. In addition, LCPA should work closely with Public Works, Parks and Recreation, Community Development, Economic Development, as well as other City departments, to include strategies for public art in other City plans and planning processes.

COMMISSIONING AND PURCHASING PROCESSES

New public art acquired by LPCA will, with rare exceptions, be site-specific commissions where an artist is selected to develop a project for Las Cruces that is informed by the context of the site. In certain cases, the City Art Board may instead determine that it is best to purchase an artwork directly from an artist or from a gallery. The Standard Commissioning Process and the Purchasing Process lay out step by step processes, led by the City Art Board and managed by the Art Program Coordinator.

REVIEW PROCESSES FOR DONATIONS AND LOANS

From time to time, private individuals, foundations, corporations or other organizations may wish to donate or loan a work of art to the City of Las Cruces for public display. While these donations and loans can be a great way to enrich public spaces, it is important to consider carefully whether the donation or loan meets the City's vision for public art and ensure that the related costs and risks of the donation or loan are understood.

REVIEW CRITERIA

The processes for commissioning, purchasing and accepting donations and loans include careful review and consideration by City Art Board, by ad-hoc Art Selection Committees and by City staff, prior to recommendations being made to City Council. LCPA should consistently use criteria for Site and Design Review and Technical Review when deliberating.

PUBLIC ART IN PRIVATE DEVELOPMENT

Many of the anticipated private development projects in Las Cruces will potentially offer opportunities for publicly accessible artwork. In the near term, the City of Las Cruces and LCPA should encourage developers to include art in their development projects. In the future, as the City's development code is updated, the City should consider ways to include public art as a possible benefit in certain circumstances that can be written into development agreements with the City. If a developer is being reimbursed by the City to develop a park, and the developer includes public art, then the artwork should be commissioned through LCPA's Standard Commissioning Process. If the developer is not being reimbursed by the City, but the park will become a City-owned park, the review process for donations of artwork should be followed.

COLLECTION MANAGEMENT

Las Cruces Public Art will work to ensure that the City of Las Cruces Public Art Collection is properly maintained and preserved, that a periodic assessment of conservation needs is made, and that proper records regarding the works in the collection are kept. The City Art Board will review and make decisions regarding the de-accession or relocation of works in the Public Art Collection, using a strict set of criteria, subject to final approval of City Council.

Public Art Opportunities

The plan outlines four specific categories of public art opportunities that LCPA should focus its energy and resources on for the next five to ten years to begin to build a collection that achieves its vision.

PARKS AND CITY FACILITIES

The City of Las Cruces has renewed its focus on improving community places and public spaces built by the City for the use of all residents. Public art should be included in construction of City facilities and parks demonstrating the City's commitment to incorporating art into everyday life. This will help to make Las Cruces known as a place where you can encounter art in your daily routine and will elevate parks and facilities from purely functional to engaging places that bring people together. Existing parks and City facilities should also be considered for new public art projects as part of larger community improvement initiatives.

LCPA should continue to work with the Parks and Recreation Department, the Department of Public Works and other departments to explore opportunities for public art in capital projects listed in the Capital Improvement Program. LCPA should work to have artists selected early on in the design development process for capital projects, so artwork can be physically and aesthetically integrated into the facility or park.

LANDMARK PUBLIC ART PROJECTS

Las Cruces has stunning natural landmarks that help orient oneself and an iconic collection of highway-scaled water tank murals, which, along with the *Recycled Roadrunner* on I-10, provide moments of welcoming and wayfinding. But the interior of the city lacks such landmarks to establish overall unity or orientation. LCPA should focus on public art projects that serve as landmarks and can assist with wayfinding. These projects should be considered for major entry points to specific areas or neighborhoods or at major decision points for drivers. Opportunities exist for highly visible landmark projects at the highway scale and the corridor scale and in the Arts and Cultural District, as well as other neighborhoods.

COMMUNITY ENGAGED COLLABORATIONS

Las Cruces Public Art should build on existing interest and understanding in the community and within City departments that art can be used to help achieve community development goals. LCPA should work with other City departments as well as community organizations as active partners in public art projects that are beneficial to both partners and to the public. LCPA should pursue opportunities to partner with other City departments and external partners on public art projects that provide hands-on public art experiences to the community, harnessing the power of art to engage the public and achieve community development goals.

Opportunities include working with the Parks and Recreation Department on community-created murals; developing studio space within Community and Recreation Centers for resident artists to work with the community on public art projects; working with the Office of Sustainability on low-cost, temporary beautification projects that address neighborhood needs; and collaborating with the Quality of Life Department on public art projects that extend the reach of City Museums' exhibits.

LAS CRUCES STORIES

Las Cruces Stories are special opportunity public art projects that highlight aspects of the unique history and present-day cultures of Las Cruces. Not necessarily tied to City capital projects, Las Cruces Stories projects should be initiated periodically and would, in many cases, be in collaboration with organizations or community groups in Las Cruces. A Las Cruces Stories project could, however, be an appropriate approach for Landmarks or Parks and City Facilities projects.

Opportunities include public art projects that reveal and explore people or groups that are under-represented in the public art collection or in public spaces, such as African Americans or indigenous peoples; public art projects related to aspects of the natural environment that shape the culture of Las Cruces; or public art projects that explore the idea of Las Cruces as a past, present and future crossroads.

Lorenzo Zepeda and the Juvenile Citation Program, *Jardin de la Forteleza*

Public Art Programs

In addition to its work commissioning public art, LCPA will lead or partner with others to develop and implement a discrete number of programs aimed at supporting local artists in developing public art as part of their practice. Programs will provide training and mentorship opportunities to help local artists grow their own practice in public art and will provide practical tools and resources, such as a mural best practices guide, for use by others interested in commissioning public art.

Communications

Las Cruces Public Art should develop and implement a communications strategy to clearly communicate its vision and purpose to the public. This strategy should be focused on communicating the message that LCPA is the City's public art program, while raising awareness about LCPA's work, public art in the city, and the role of the City Art Board. This will involve developing print, web and social media, including maintaining a public-facing catalog of the collection and identifying all works with plaques; developing programs to engage the public with the collection; having a presence at select community events; and carrying out project-specific communications strategies for each project LCPA undertakes.

Conclusion

This plan charts an exciting future for public art in the City of Las Cruces, creating a path for the City Art Board to thoughtfully plan for and advance the City's investments in public art. Using this plan as a guide, *Las Cruces Public Art* can build a collection that affirms the fundamental role that the arts play in Las Cruces by improving the quality of life for all residents, shaping the visual identify of public spaces and creating important opportunities for engagement, connectivity and community building.

A young artist helps paint windows for the *Ventanas Vivas* event in partnership with the Arts and Cultural District and the Downtown Las Cruces Partnership.

Clockwise from left:
Beverly Penn-Baron, *Unity in Diversity;*
Barios Caballeros, *EJ & Mable;*
Glenn Schwaiger, *Earth and Cosmos* (detail)

INTRODUCTION

Why Plan for Public Art? Why Now?

There is no denying that Las Cruces is a special place. With its breathtaking backdrop of the Organ Mountains, its standing as both a center of agriculture and a cultural crossroads, and its growing reputation as an epicenter for industries from film to space travel – Las Cruces is the heart of southern New Mexico.

In recent years, many of the cultural, historic and natural assets that make Las Cruces such a special place to live and visit have received increased recognition and support. From the establishment of the Organ Mountains-Desert Peaks National Monument in 2014 to the state-authorized approval of the Arts and Cultural District in 2018, Las Crucens are working together to support and highlight the importance of arts and culture to the city's identity, economic development, and quality of life.

Public art is no exception. Las Cruces is home to more than 50 public artworks on City property, including the much-loved water tank murals, the iconic Recycled Roadrunner on I-10, artworks in various media in City parks and facilities, and many more murals and sculptures throughout the city. City leaders – both elected officials and tireless volunteers – have recognized the role public art can play in improving quality of life for all residents and supporting economic development and cultural tourism.

In 2013, City Council established the City Art Board to advise City Council on matters related to public art. In 2015, the City Art Board drafted a strategic plan, outlining its goals and focus areas. The first public artwork commissioned with the City Art Board's approval – *Pride,* a sculpture by Karen Yank outside the East Mesa Public Safety Complex – was installed in 2018. In 2019, the City Art Board selected an artist and a concept for a new work of art that will be installed in City Hall.

As they dove into their work, the City Art Board and the City of Las Cruces found themselves faced with many decisions about funding, commissioning and stewarding public art in Las Cruces. As a result, they decided to commission a public art master plan that would help guide the City's growing public art program. In particular, the City and the City Art Board wanted a plan that would include a mission and a vision for public art in Las Cruces, an assessment of public art opportunities, procedural recommendations around acquisition and maintenance of public art, recommended funding sources, and ways to engage the public. After conducting a national search for a public art master planning consultant in the summer of 2018, the City selected Via Partnership, working with Robert A. González, Ph.D, AIA, to facilitate the development of the plan.

Methodology

Throughout the planning process, the consultants worked closely with the City Art Board, City staff (including the Art Program Coordinator, a newly established position in the Quality of Life Department), a Community Advisory Committee comprised of community stakeholders, and a Steering Committee comprised of City staff from departments that will have a role in the successful implementation of the plan.

Public input was gathered through an online survey, launched in early spring 2019, that was designed to solicit information regarding people's awareness and preferences of existing public art in Las Cruces, to learn more about people's perceptions of the city, and to allow the public to respond to a broad set of possible directions for public art in Las Cruces. City staff, City Art Board members, and the planning team also hosted hands-on activities at National Night Out in August 2019 to gather input for the plan and engage the public in conversations about public art and the master planning process. Early on in the process, the consultants worked with El Paso's public art program to lead a tour of public art in El Paso for the City Art Board, Community Advisory Committee, Steering Committee, and other stakeholders that included meetings with El Paso public art staff and City Councilors.

The planning team reviewed relevant City plans and documents, conducted benchmarking research about public art programs in New Mexico and neighboring states, facilitated one-on-one interviews with key stakeholders and staff, and hosted a roundtable discussion for artists in collaboration with the Branigan Cultural Center, as well.

As part of the planning process, Las Cruces artists participated in a roundtable discussion (left) and the public participated in hands-on activities and shared their thoughts about what public art in Las Cruces should be (center and right).

How to Use this Plan

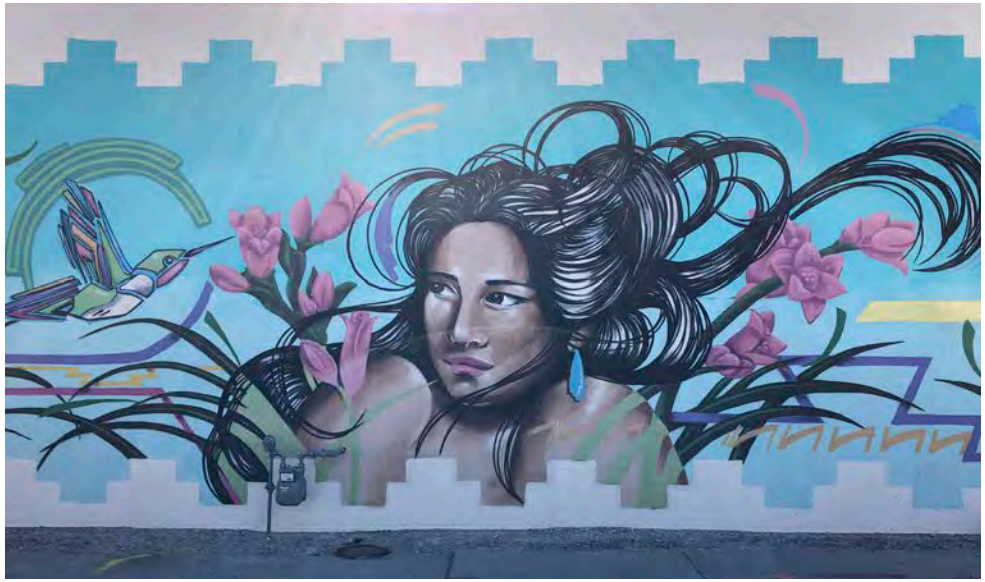
This plan is intended to be a living document that can be consulted by *Las Cruces Public Art* staff and the City Art Board as they do their day-to-day work of planning for public art and managing individual projects, as well as by City Council and other City staff, including partnering departments and the City Manager's Office, as they as plan and carry out larger City priorities, goals, and initiatives.

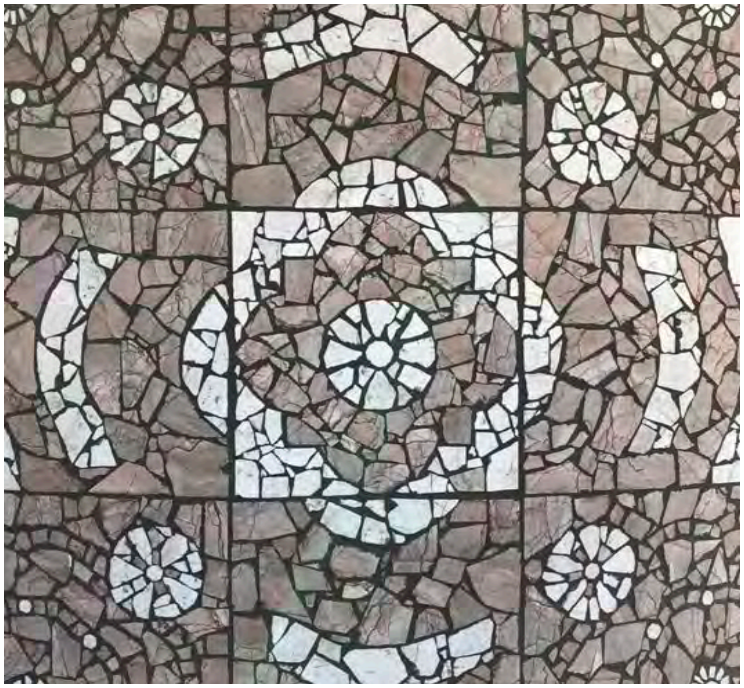
The plan lays out a mission and vision for public art that are meant to ensure the program's work is relevant and responsive to the community's needs and values and then provides specific tools that can be used to guide decision-making throughout the course of planning for, commissioning, acquiring, and caring for public art. At its most fundamental level, the plan establishes that all public art projects commissioned on City property or with City funds should be administered by *Las Cruces Public Art*, with the review and approval of the City Art Board and City Council.

Roles and responsibilities are outlined, detailing how the many individuals and entities involved in the process should work together, including the City Art Board, City staff members, the City Council, Art Selection Committee members, and other organizations who may be involved in projects, such as the Arts and Cultural District Coordinating Council and New Mexico Arts.

The tools provided in this plan can be used by City staff and the City Art Board on an ongoing basis – from the early stages of identifying and prioritizing project opportunities, to managing artist selection processes and individual projects, to carrying out ongoing care and maintenance of a growing collection. In addition to these resources that can be used to guide City-commissioned projects, the plan also provides criteria and procedures for reviewing and making decisions about donations and loans from outside entities.

Ultimately, this plan aims to give *Las Cruces Public Art*, the City Art Board, and anyone interested in working with the City to support public art in Las Cruces the tools they need to build a robust public art program that is an asset to the community and reflects and bolsters the city's vibrant and unique culture. Using this plan, *Las Cruces Public Art* and the City Art Board will make clear the fundamental link between public art, quality of life, and economic development, highlighting and strengthening all that the city has to offer in making public art an expected and valued part of everyday life in Las Cruces.





Clockwise from top:
Nani Chacon, *All Between Land and Air;*
Tony Pennock with Shan Nichols, *La Entrada* (detail);
Olin Calk, *Recycled Roadrunner*

LAS CRUCES PUBLIC ART:
THE CITY OF LAS CRUCES' PUBLIC ART PROGRAM

Las Cruces Public Art (LCPA) is the City of Las Cruces' public art program. It is professionally staffed, currently by a full-time Art Program Coordinator, a position that resides in the City's Quality of Life (QOL) Department. City Council established the City Art Board by Ordinance in 2013 to advise City Council on all matters related to public art. LCPA and the City Art Board work together to ensure the success of public art in Las Cruces.

Las Cruces Public Art is the mechanism through which all of the City's public art activities take place. If a City department is interested in commissioning public art, they work with LCPA to manage the artist selection and follow the procedures outlined in this plan, including facilitating review and approval of the project by the City Art Board. Similarly, if an individual or non-City entity wishes to place public art on City property or collaborate with the City on a public art project, they work with LCPA to have the project reviewed and approved by the City Art Board.

A Mission and Vision for Public Art

The mission and vision of *Las Cruces Public Art* are designed to provide focus to the program and guide the work of City staff and the City Art Board. All work undertaken by LCPA should resonate with the program's mission and vision, ensuring that the program is relevant and responsive to the community's values and needs.

MISSION

Las Cruces Public Art commissions and cares for a collection of contemporary public artworks, promotes the community's access to and engagement with public art, and supports the growth of public art practice in Las Cruces.

VISION

Las Cruces Public Art reinforces the fundamental link between creative expression and quality of life – shining a light on the city's culture, creative community and creative economy; improving the visual identity of public spaces; and creating opportunities for all Las Crucens to engage with art.

Goals and Strategies

Every project that *Las Cruces Public Art* supports should further the program's vision and impact one or more of the Goals for Public Art outlined here. These goals should be used by staff and the City Art Board to help guide decision-making about what projects to prioritize and undertake and will also provide a framework to envision, develop and refine future project ideas. By focusing their efforts on achieving the following goals, LCPA can make the most impact with its resources.

The strategies listed are broad approaches that LCPA can employ to achieve each goal. Specific recommendations throughout the plan support each strategy and represent prioritized, concrete ways to put the strategies into action. As time goes on, LCPA can continue to use these goals and strategies to develop future projects, programs, and activities.

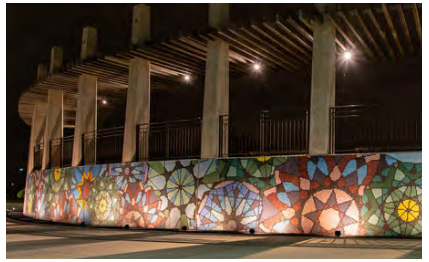
Goal 1

ELEVATE LAS CRUCES AS THE ARTS CAPITAL OF SOUTHERN NEW MEXICO

Public art will raise awareness around the many dimensions of Las Cruces' rich cultures, heritages, and creative communities, promoting the city – the second largest city in New Mexico – as a cultural destination for both locals and visitors from farther afield.

STRATEGIES

- Focus public art on places and ideas that are part of what makes Las Cruces and its region unique.
- Develop public art projects that support visitorship to the Arts and Cultural District and to local arts and culture destinations.
- Develop public art projects that support, grow and promote the local creative economy.
- Commission artworks that become a destination in themselves.
- Develop public art projects that play to the strengths of the local arts community and help them develop their practice in public art.
- Develop programs to support artists new to the public art field.
- Attract regional artists to want to create projects in Las Cruces.
- Promote and raise awareness of Las Cruces' growing public art collection.



Left to right: Rude Calderón and Roberto Delgado, *Nature's Light,* San Diego, CA, Photo: Rude Calderón;
Vanessa Alvarado, Margarita Paz-Pedro and Cassandra Reid with ALMA Apprentices, *Giver of Water, Essence of Life,* Albuquerque, NM, Photo: Keith Scott;
RE:Site Studio, *Interlacing Patterns,* Sugar Land, TX, Photo: Pablo Gimenez Zapiola

Goal 2

ADD VISUAL INTEREST AND BEAUTY TO THE CITY

City facilities, parks, and public spaces will incorporate art as a standard practice, making these places more visually interesting, attractive, and stimulating for their users and passersby. High quality design and the involvement of artists will be expected when these spaces are being renovated, constructed or envisioned.

STRATEGIES

- When the City builds a high-profile or public-facing facility, park or new public space – incorporate high quality public art.
- Commission artwork that makes a positive impact on the overall design of public spaces and on people's experience of the public realm.
- Partner with Parks and Recreation, Public Works, and other City departments on community improvement and beautification projects.
- Encourage developers to incorporate public art into public space within their own projects.
- Develop criteria and a process to review donations of artwork to the City.
- Provide guidance and resources for artists, arts organizations, and private property owners to initiate their own public art projects.

Left to right: Roberto Behar & Rosario Marquardt, *Rhode Island Intermodal Station,* Warwick, RI, Photo: © R&R Studios; David Franklin and Aaron Whelton, *Drift Inversion,* Denver, CO, Photo: Aaron Whelton; Pete Beeman, *Alphabet Soup,* Albuquerque, NM, Photo: Pete Beeman; Marc Fornes/TheVeryMany, *Marquise,* El Paso, TX, Photo: NARRO

Goal 3
ACTIVATE PUBLIC SPACES

Public art will help bring energy and engagement to places where people gather, creating vital public spaces where people want to be.

STRATEGIES

- Focus public art on community gathering places, such as parks, community centers, and recreation centers.
- Commission works that are interactive and playful.
- Work with community organizations to envision public artworks that are supportive of community traditions.

Goal 4
IMPROVE VISUAL IDENTITY

Public art will help people make sense of the growing city by creating landmarks, defining corridors and neighborhoods, and supporting navigation.

STRATEGIES

- Commission key, large scale, memorable projects at major gateways and on major corridors.
- Commission public art projects that help people navigate downtown and the Arts and Cultural District.
- Commission public art that brings identity to not yet identifiable corridors and neighborhoods.

Top left to right: CJRDesign, *Skatespace,* Seattle, WA, Photo: CJRDesign; Jen Lewin, *Ascent,* Coral Springs, FL, Photo: Jen Lewin; Sextaferia, *Umbrella Sky,* Coral Gables, FL, Photo: City of Coral Gables; Jessica Witte, *Seed the Change,* St. Louis, MO, Photo: Jeffrey Bruce

Goal 5

MAKE ART AND CULTURE A WAY OF LIFE

With time, art will be part of everyone's everyday experience, and people of all ages and backgrounds will have opportunities to engage with artmaking and artists. Las Cruces will be known as a place that values access to the arts.

STRATEGIES

- Develop programs that engage and educate young people.
- Encourage artists who are doing projects in neighborhoods to include a community engagement component as part of their process.
- Commission artists to develop projects that bring the community together, including artists who incorporate community engagement into their project development process.
- Distribute public art throughout the city with an emphasis on projects in Las Cruces' neighborhoods.

Top to bottom:
Koryn Rolstad, *Mandala Sunrise,*
El Paso, TX,
Photo: Aurelio Fernandez Photography;
Greg Reiche, *Big-1 Icon Wall,*
Albuquerque, NM,
Photo: Greg Reiche;
Vicki Scuri, *Airway,* El Paso, TX,
Photo: Jesse Ramirez

Clockwise from left:
Ellie Balk, *Visualize Pi Perspective,*
Brooklyn, NY, Photo: Ellie Balk;
Pepon Osario, *I have a story to tell you...,*
Philadelphia, PA,
Photo: James Abbott ©2004,
courtesy Association for Public Art;
Vivian Beer, *Dressed Up and Pinned,*
Arlington, VA, Photo: Vivian Beer;
Bob Cassilly, *Turtle Playground,*
St. Louis, MO, Photo: Meridith McKinley

Clockwise from top left:
Tony Pennock with Shan Nichols, *La Entrada* (detail);
Anahy Nunez, Aaron Valenzuela, Christina Ballew and youth volunteers, *Color Me Cruces;*
Andrew Nagem, *Refuge*

PUBLIC ART IMPLEMENTATION GUIDELINES

This section of the plan recommends procedures and protocols that *Las Cruces Public Art*, the City Art Board, and all collaborators should follow to accomplish their work. First, lays out the roles and responsibilities of City Council, the City Art Board, City staff and other entities, as they pertain to public art. Then, it provides step-by-step processes to guide the program's work, including a Standard Commissioning Process with variations; tools for planning ahead and evaluating potential public art opportunities; guidance for working with NMArts, private developers, and others; criteria for reviewing City commissioned projects, as well as for reviewing and accepting donations and loans; and recommended best practices for collection management. Key terms used throughout the plan are defined in Appendix B.

Eugenia "AO" Carmona,
Thomas Branigan Library Mural;
Shaunna Foster,
Lorenzo Zepeda and
the Mural Arts Program,
Sacred Rain Arrow

Roles and Responsibilities

City Council, the City Art Board, Art Selection Committees, the City Manager, various City departments, the Parks and Recreation Advisory Board, and New Mexico Arts all play important roles in the activities of *Las Cruces Public Art* and ensuring the success of projects. The following lists each entity's recommended roles and responsibilities, as they pertain to LCPA.

CITY COUNCIL

Description

The Las Cruces City Council is comprised of seven members elected by the voters in their respective districts. Once elected, Council members choose the Mayor Pro Tem from among the elected members. City councilors serve alternating four-year terms.

The role of the City Council is to develop a long-term vision for the City and to seek input from and communicate with residents, businesses and other stakeholders. The City Council is charged with making policy, approving the City budget, and the employment of the City Manager. The City Council is also responsible for issuing and selling municipal bonds, purchasing and selling property, and setting the City's tax rate.

Responsibilities

- Appoints members to the City Art Board.
- Approves annual City budget that includes Percent for Art funds and General Fund allocations to support *Las Cruces Public Art*.
- Reviews and approves the Annual Public Art Work Plan.
- Reviews Project Plans.
- Reviews the recommendations of the City Art Board regarding the selection of artists and artwork for public property.
- Approves new public art acquisitions with a budget of $20,000 or greater and public art contracts over $75,000.
- Approves public art policies.
- Approves donations of works of art with an insurance value of $20,000 or greater.
- Approves de-accession of works of art.

CITY ART BOARD

Description

The City Art Board is a seven-member advisory board created by City Council in 2013 with the passing of Ordinance 2674; its duties were modified with the passing of Ordinance 2862 in June 2018. The City Art Board serves in an advisory capacity to City Council on all matters related to *Las Cruces Public Art* and makes formal recommendations to the City Council relative to the acquisition of public art, the de-accession of public art, the stewardship of the *Las Cruces Public Art* Collection, and policies and guidelines that guide these responsibilities.

Members are appointed at-large by the mayor with advice and consent of City Council and serve four-year terms. A member of City Council is an ex-officio member of the Board. City Art Board members should have a history of professional and/or volunteer experience in the visual arts, architecture, landscape architecture, urban planning, art or architectural history, and/or design. At least one member should be a visual artist. The composition of the City Art Board should include members who bring a variety of cultural backgrounds and spectrum of life experiences, striving especially to insure inclusive representation in regard to age, cultural background, and gender.

Responsibilities

- Promote close cooperation between the City and private citizens, institutions, organizations and agencies interested in activities related to public art in the city, so that all available public art resources may be coordinated to maximize promotion and support of public art in the city.
- Make recommendations to City Council regarding guidelines, rules, policies and/or procedures pertaining to the display and presentation of public art, the acquisition and de-accession of public art, collections management including maintaining and conserving public art, the acceptance by the City of donated public art, and selection criteria for the selection of artists and artwork in public places.
- Provide periodic reports to the Mayor and City Council pertaining to the activities of the City Art Board.
- Review and recommend the Annual Public Art Work Plan and present it to the Mayor and City Council for approval.
- Based on the Annual Public Art Work Plan, work with the Art Program Coordinator to develop a budget line in the annual City Budget for the operation of *Las Cruces Public Art*.
- Make formal recommendations to the City Council relative to the location, acquisition and commissioning of any and all public art installations, including:
  - Reviewing and approving Project Plans.
  - Participating on Art Selection Committees.
  - Reviewing and approving artist selection and artist Concept Proposal for commissioned artworks and making a recommendation to City Council for contract approval for Final Design, Fabrication and Installation.
  - Conducting Site and Aesthetic Review for proposed donations of artwork, including works of art that serve as monuments and memorials, and make a recommendation to City Council.
- Review and make recommendations to City Council regarding de-accession of artwork or re-siting of site-specific artwork from the City of Las Cruces Public Art Collection.
- Promote communication and coordination between the City, artists, and art and culture groups to improve visibility and promotion of the arts and culture in Las Cruces.

ART SELECTION COMMITTEES

Description

Art Selection Committees are ad hoc committees formed for each public art project undertaken by *Las Cruces Public Art*. Each committee is comprised of five to seven members, including at least one and up to two members of the City Art Board, one member of each applicable board or commission, local artists or members of the arts community (arts administrator, historian, curator, educator or appreciator), one representative from the City department where the art is to be sited, and one representative that is a user of the site where the art is to be located and/or a representative of a nearby neighborhood or business district. The Chair of the City Art Board may attend Art Selection Committees as an ex officio member. For public art projects related to capital projects, members of the project design team (architects, landscape architects) should be invited to take part in committee discussions as non-voting members. The City Art Board is committed to participation by artists of different cultural background in public art. Therefore, the CAB will ensure that Art Selection Committees reflect the diversity of the population of the City.

Responsibilities

- Participate in an orientation meeting to be briefed on the project.
- Review artist qualifications and select finalists.
- Review artist concepts/interview artists and recommend final selection to City Art Board.

CITY MANAGER

Description

The City Manager is responsible for the day-to-day business of City operations and is appointed by the Mayor and City Council.

Responsibilities

- Oversees the budgeting process.
- Approves contracts under a certain dollar value threshold as outlined in the City Procurement Code.
- Brings matters to City Council.

QUALITY OF LIFE DEPARTMENT

Description

The Quality of Life (QOL) Department provides customer-focused transportation, library, museum, and senior services to residents, businesses, and guests in Las Cruces. The QOL Department, through its museums' responsibilities, is the City's lead department in providing Las Crucens with arts, history, culture and science learning and experiences and has developed expertise in managing and stewarding various City collections.

Responsibilities

- Oversees the Art Program Coordinator.
- Submits General Fund requests for LCPA as part of yearly budgeting process.
- Advocates for LCPA.

ART PROGRAM COORDINATOR

Description

The Art Program Coordinator is the primary staff person responsible for managing *Las Cruces Public Art* and serves as the staff liaison to the City Art Board. The position resides in the Quality of Life Department.

Responsibilities

- Maintain relationship and communication with the City Art Board as their liaison, updating them on City and staff news, issues, requests, and changes. Is the point-of-contact for other City staff to communicate with the City Art Board. Regularly communicates and meets with the Chair of the City Art Board.
- Draft the Annual Public Art Work Plan in consultation with other City departments and in collaboration with the City Art Board.
- Work with the City Art Board, the Public Works Department, the Parks and Recreation Department, and the QOL Department to prepare the annual budget request to support LCPA based on the approved Annual Public Art Work Plan.
- Manage all aspects of commissioning and purchasing works of art in collaboration with the City Art Board, including:
  - Draft Project Plans.
  - Draft and issue RFQs and RFPs.
  - Organize artist responses.
  - Organize and facilitate Art Selection Committee meetings.
  - Maintain communication with stakeholders.
  - Prepare and negotiate contracts.
  - Perform technical review of concept proposals; convene other necessary staff for technical reviews.
  - Inspect artwork at fabrication stage.
  - Coordinate scheduling of installation with artist.
- Serve on Regional Buying Committees for NMArts Purchase projects.
- Serve as Local Selection Committee Project Director for NMArts Commission projects.
- Collaborate with other City departments, the City Art Board, and/or community partners on developing Community Engaged Collaborations and develop the artist's scope of work, manage the artist selection process, and provide public art project management expertise.
- Ensure that the City's public art policies and procedures are followed.
- Ensure that the City of Las Cruces Public Art Collection is properly documented, maintained, and conserved.
- Develop materials and programs to inform and engage the public about the City's public art collection.
- Assist in writing grants to support the mission and goals of *Las Cruces Public Art*.
- Oversee the review of proposed donations and loans of works of art.
- Advise on placement and display of Portable Works.
- Oversee the review of works being considered for de-accession or re-siting.
- Serve as the first point of contact for inquiries about public art from members of the public.

PUBLIC WORKS DEPARTMENT

Description

The Public Works Department oversees the design and construction of all Capital Improvement Projects for the City and the maintenance of City facilities.

Responsibilities

- Meet with the Art Program Coordinator to review upcoming CIP projects, including GO Bond-funded projects, that may be candidates for public art. Discuss public art goals, siting opportunities, level of artist involvement, project timelines, maintenance considerations, etc. Provide Art Program Coordinator with appropriate documents related to the project.
- Outline the expectations around artist involvement in the project when selecting the Prime Consultant for a Capital Project. Keep the selected Prime Consultant informed about the details of the artist's involvement in the project.
- Serve as a member or ex officio members of Art Selection Committees based on Committee composition outlined in the approved Project Plan.
- Provide Art Program Coordinator and selected artist(s) with appropriate documents needed to develop preliminary and final designs, such as architectural design drawings and specifications, structural, electrical or mechanical drawings, etc.
- Participate in technical review of artists' concepts and final designs and consult with appropriate parties regarding safety, liability, timelines, code requirements, installation schedules, etc.
- Ensure that special maintenance needs for the completed artwork (as documented by the artist and on file with *Las Cruces Public Art*) are communicated to the proper person/entity.
- Conduct routine maintenance of artwork in City Facilities and contact *Las Cruces Public Art* when a work of art has special conservation needs.

PARKS AND RECREATION DEPARTMENT

Description

The Las Cruces Parks and Recreation Department is responsible for providing recreational facilities, services, and programs to the residents of Las Cruces and visitors to the city. In addition, the Department is responsible for the maintenance of rights-of-way, alleys, municipal grounds, miscellaneous landscaped areas, and several playing fields.

Responsibilities

- Meet with the Art Program Coordinator to review upcoming CIP projects, including GO Bond-funded projects, related to Parks and Recreation Department facilities, park space or landscape areas that may be candidates for public art. Coordinate conversations with Public Works, as needed. Discuss public art goals, siting opportunities, level of artist involvement, project timelines, maintenance considerations, etc. Provide Art Program Coordinator with appropriate documents related to the project.
- Serve as ex officio members of Art Selection Committees for projects at Parks, Recreation Facilities, other areas maintained by Parks and Recreation, and other projects as requested.
- Recommend a member to Art Selection Committees for public art projects in parks, recreation facilities and other property maintained by the Parks and Recreation Department.
- Participate in technical review of artists' concepts and final designs for public art projects and gifts and loans of artwork or monuments and memorials at Parks, Recreation Facilities, other areas maintained by Parks and Recreation, and consult with appropriate parties regarding siting, safety, liability, timelines, code requirements, installation schedules, etc.
- Ensure that special maintenance needs for the completed artwork (as documented by the artist and on file with *Las Cruces Public Art*) are communicated to the proper person/entity within the Parks and Recreation Department.
- Conduct routine maintenance of artwork in City parks, recreation centers, and other Parks and Recreation Department-maintained property and contact *Las Cruces Public Art* when a work of art has special conservation needs.
- Collaborate with *Las Cruces Public Art* on developing Community Engaged Collaborations and provide adequate budget and staff for the Department's contribution to those projects.
- Act as a liaison between LCPA and the Parks and Recreation Advisory Board, including providing updates to the Parks and Recreation Advisory Board regarding public art projects in City parks, recreation centers, and other Parks and Recreation Department-maintained property.

PARKS AND RECREATION ADVISORY BOARD

Description

The Parks and Recreation Advisory Board consists of seven members appointed by the mayor and City Councilors, who each appoint one member of this board. This Board advises the Mayor and City Council on matters dealing with parks and recreation activities.

Roles and Responsibilities

- Review and endorse Concept Proposals for public art projects in parks, recreation facilities and other property maintained by the Parks and Recreation Department.
- Review and endorse proposals for donations and loans of artwork to be sited on property maintained by the Parks and Recreation Department.

NEW MEXICO ARTS (NMARTS)

Description

The state arts agency and a division of the Department of Cultural Affairs. Advised by the 15-member governor-appointed New Mexico Arts Commission. NMArts primarily functions to provide financial support for arts services and programs to non-profit organizations statewide and to administer the 1% public art program for the state of New Mexico.

Responsibilities

- Establishes policies and procedures for the commission and acquisition of art through the NMArts Art in Public Places program.
- Convenes and facilitates Regional Buying Committees and Local Selection Committees.
- Works with Local Selection Committee to develop project prospectus.
- Distributes calls for artists for NMArts projects and organizes artist submissions.
- Guides Local Selection Committee through artist selection process.
- Processes payments to artists for NMArts projects.

Funding Public Art

Funding for public art should come from a diversity of sources. The City should immediately adopt, by ordinance, a Percent for Art policy to support public art related to new capital projects. LCPA should make a request each year from the General Fund to support other project types and the administration of the program, and the City should proactively write grants and solicit funding to support LCPA's goals.

SOURCES OF FUNDS

Percent for Art

Percent for Art is a common funding mechanism for public art in peer cities across the United States, as well as in communities throughout New Mexico.

The City of Las Cruces should adopt a Percent for Art Ordinance that provides for the funding of public art related to City capital projects. The Las Cruces Percent for Art Ordinance should include the following provisions:

- Two percent of the total of each General Obligation Bond and Municipally Backed Bond is set aside for public art, excluding bonds issued to fund utility Capital Projects and Capital Projects which involve primarily the purchase of equipment, machinery, personal or real property, furnishings, goods, vehicles or other tangibles but do not involve a major capital construction component. It should not apply to bonds issued to support Capital Projects which involve only the purchase of services, preliminary studies, and professional consulting. In addition, two percent of the total of each Park Impact Fee and Public Safety Impact Fee contribution is set aside for public art in Parks and Public Safety buildings.
- Percent for Art should be calculated and included in the Capital Improvement Program in the City Budget during the budget development process.
- Percent for Art funds should be set aside in a separate City of Las Cruces Public Art Fund.
- Funds should be expended to acquire public art in conjunction with the Bond-funded or Impact Fee-funded Capital Project that generated the two percent, so long as the site and opportunity meet the criteria in the Public Art Master Plan. Otherwise, funds should be pooled to acquire public art at another City park, facility or public space that meets the criteria.

General Fund

Las Cruces Public Art should also, through the City's annual budgeting process, request General Fund support for the following items. The amount for the request and how those funds would be used would be outlined in the Annual Public Art Work Plan and Budget.

- Conservation and restoration of works of art in the Civic Collection, the Legacy Collection, the Community Collection, and the Portable Works Collection, including regular examination, documentation, treatment and preventative care of an artwork conducted by a professional art conservator.

- Operation and administration of *Las Cruces Public Art*, which may include staffing from the Quality of Life Department, funding for events and programs, education, planning, publicity, communications, marketing, public involvement, and related programs.
- Special project funding for public art projects recommended by the City Art Board that support the vision and goals for public art outlined in this plan, including Landmarks, Community Collaborations, and Las Cruces Stories.

Grants

Las Cruces Public Art, working in collaboration with related City departments and partners, can seek grants to help support the activities of LCPA. In addition, when the City seeks grant funds for Capital Improvement Projects of $100,000 or more, the grant application should include an amount for public art equal to 2% of construction costs, when permissible.

Private Fundraising

The City should consider seeking support from individuals, corporations, foundations, and other granting organizations to support the commissioning and purchase of public art, as well as activities necessary to the success of *Las Cruces Public Art*, such as education, community engagement, maintenance, and conservation.

PUBLIC ART ACCOUNTS

Public Art Fund

The City should maintain its existing Public Art Fund in the Capital Improvement Program (CIP). This account should hold public art project funding from Percent for Art as well as any other resources allocated for capital expenditures. Funds in the Public Art Fund would roll over each fiscal year, but would still need to be expended according to the timeline dictated by the funding source.

The Public Art Fund should be used for:

- Artist fees and artist travel and expenses that are related to the commissioning of a work of art.
- Artwork fabrication, storage, and installation.
- Purchase of existing works of art, when recommended by the City Art Board.
- Required permits and insurance during the fabrication and installation of the artwork.
- Artist selection costs such as artist travel and honoraria.
- Curatorial services.
- Public art planning related to specific public art projects.
- Project consultants and contracted services, if related to the commissioning or purchase of artwork.

Public Art Program Fund

This fund is a separate program in the Quality of Life Department Operating Budget. It includes contributions from the General Fund and other sources of funds dedicated to the operation and administration of the public art program, including funding for:

- Staffing and consultants to support the management of LCPA.
- Events and programs related to engaging with and educating people about LCPA and the Las Cruces Public Art Collection.
- Education, outreach and publicity for a specific public art project, including collateral materials, symposia, and special events.
- Educational programs aimed at assisting local and emerging artists develop the skills and connect to resources to develop public art projects.
- Educational and informational materials related to public art best practices.
- Planning for specific public art projects or programs.
- Publicity, communications, and marketing of LCPA projects and programs.
- Programs aimed at encouraging public involvement in the art selection process.
- Other expenses to support of the operations *Las Cruces Public Art*.

Public Art Conservation Fund

The City should also maintain a Public Art Conservation Fund within the Quality of Life Department Operating Budget. This fund should hold funding dedicated to the conservation and repair of works of art in the Civic Collection, the Legacy Collection, the Community Collection, and the Portable Works Collection. This fund would include annual contributions from the General Fund and from other sources earmarked for conservation such as contributions from artwork donors, from grants, and from private fundraising. Funds in the Public Art Conservation Fund should roll over each fiscal year.

NEW MEXICO ARTS – ART IN PUBLIC PLACES PROGRAM

Annually the State of New Mexico generally appropriates funding for a number of Capital Projects in Las Cruces. State funds for these Capital Projects are subject to the Art in Public Places (AIPP) Program of New Mexico Arts (NMArts). The AIPP Act has specific eligibility requirements for the withholding of One Percent for Art funds.

The primary provision in the AIPP Act is that "all agencies shall allocate … one percent or $200,000, whichever is less, of the amount of money appropriated for new construction or any major renovation exceeding $100,000 to be expended for the acquisition of … art."

The one percent must be deposited into the State of New Mexico Art in Public Places (AIPP) fund, managed by NMArts, after the issuance of the appropriate bonds or release of general funds. The City of Las Cruces has lost funding for public art in years past because the City did not re-allocate monies to the AIPP fund.

Public art projects funded through this policy are administered by New Mexico Arts.

Planning for Public Art

Las Cruces Public Art should thoughtfully plan for public art, both through an Annual Public Art Work Plan process and by developing specific plans for each new public art commission being led by LCPA. In addition, LCPA should work closely with Public Works, Parks and Recreation, Community Development, Economic Development, as well as other City departments, to include strategies for public art in other City plans and planning processes.

ANNUAL PUBLIC ART WORK PLAN AND EVALUATION

Each year *Las Cruces Public Art* should articulate an Annual Public Art Work Plan. The Work Plan should provide a detailed description of LCPA priorities and anticipated income and expenditures for the coming fiscal year and projections for the following five fiscal years. The Annual Public Art Work Plan should list projects that are expected to begin in the coming fiscal year, projects that are carrying over from previous fiscal years, and special projects such as coordination with planning and development processes. It should also indicate how projects will be resourced, in terms of funding and staffing. It should indicate any internal and external partnerships necessary for the successful completion of the project.

Concurrent with the Annual Public Art Work Plan, LCPA should develop an Evaluation for the previous fiscal year and current fiscal year to-date. The Evaluation would document the accomplishments in the period, including number of projects accomplished, funds expended, locations of projects, number of artists hired, programs and program attendance, and other relevant data to describe program achievements.

To develop the Annual Public Art Work Plan and Evaluation:

A The Art Program Coordinator will collect information regarding potential public art opportunities, as well as program opportunities and conservation needs, and present this to the City Art Board for discussion.

B The Art Program Coordinator will document the accomplishments from the past fiscal year and the current fiscal year to-date.

C The Art Program Coordinator will then draft a Work Plan and Evaluation for City Art Board review and recommendation.

D Once approved by the City Art Board, the Work Plan and Evaluation is presented to City Council for approval.

The Annual Public Art Work Plan informs LCPA's annual budget request, including Percent for Art funds in the Capital Improvement Program and funds for operations, programs, conservation, and communications in the General Fund. This funding request is incorporated into the City's Annual Budget presented to City Council for approval.

PROJECT PLANS

Las Cruces Public Art should undertake careful planning for each public art project that it implements to ensure that all projects are well conceived. This planning should include identifying the opportunity; finding project partners; understanding potential hurdles with permissions, permitting or construction; establishing realistic budgets and timelines; and communicating with project partners at an early stage about the intent and scope of the project.

For each public art project, LCPA should adopt a Project Plan, which is a foundational document that guides the planning and execution of a project. A Project Plan should set out the basic framework of a project, including:

- A description of the project's location and other information regarding the proposed siting.
- The project's expected lifespan, if temporary.
- The project goals and how the project relates to the overall vision for public art in Las Cruces.
- Evaluation criteria against which the artist selection and Concept Proposal can be evaluated.
- The budget and funding sources.
- The project schedule.
- Internal and external stakeholders.
- The artist's scope of work.
- The artist solicitation method and artist selection method.
- Recommended Art Selection Committee members with alternates.
- A communications and marketing strategy.
- A community engagement strategy.
- Potential partners and needed agreements.

Project Plans should be developed by LCPA staff with input from project partners and the City Art Board. Projects plans are approved by the City Art Board and presented to City Council by the City Art Board chair. The process for developing a Project Plan is outlined in the Standard Commission Process section (see page 36). A sample Project Plan outline is provided as Appendix E.

OTHER CITY PLANS

Other City plans, developed by the Planning Department's Community Development Section or Parks and Recreation Department, or created as part of a complex Capital Project, are important tools for identifying public art opportunities as public spaces are being planned. They can take into account specific community interests and provide a better understanding of future infrastructure and development patterns as they pertain to a specific area, use, or program.

LCPA should be engaged in planning initiatives where there are potential opportunities for public art. LCPA staff should work through the planning and community engagement process in place for the planning effort to identify and include public art recommendations in the plan.

The Standard Public Art Commissioning Process

The following outlines the standard process for *Las Cruces Public Art* to use when commissioning a work of art, with an emphasis on defining the roles that staff and the City Art Board will play. This process applies to permanent and temporary public art projects that are funded in whole or part with City funds and/or managed by City staff.

New public art projects commissioned by LPCA will, with rare exceptions, be site-specific commissions where an artist is selected to develop a project for Las Cruces that is informed by the context of the site. The Standard Public Art Commissioning Process will serve as a starting point for how to commission artwork, with the exact details outlined in each Project Plan. Variations are provided that can be used for temporary projects and/or projects with smaller budgets, when deemed appropriate by LCPA staff and the City Art Board.

In the Standard Public Art Commissioning Process, interested artists submit a letter, resumé, references and images of previously completed projects to be considered for a project. If selected as a finalist, the artist participates in an interview or is paid to develop a Concept Proposal.

1. DEVELOP A PROJECT PLAN

The first step for commissioning a public art project is to define the general parameters of the opportunity in a Project Plan. The Project Plan includes information about the site, goals, budget, stakeholders, schedule, artist solicitation method, artist selection method, and proposed Art Selection Committee members.

This Project Plan is drafted by the Art Program Coordinator in collaboration with the City Art Board and with input from other City staff and project partners.

A The Art Program Coordinator collects information regarding the specific project opportunity.

B The project is discussed at a City Art Board meeting for input prior to drafting the Project Plan.

C The Art Program Coordinator drafts the Project Plan.

D The City Art Board reviews and approves the Project Plan.

E The City Art Board Chair presents the Project Plan to City Council at a Work Session.

A sample Project Plan outline is included as Appendix E in this document.

2. CONVENE AN ART SELECTION COMMITTEE

For each project, LCPA and the City Art Board should convene an Art Selection Committee specific to the project. Each committee is comprised of five to seven members, including at least one and up to two members of the City Art Board, one member of each applicable board or commission, local artists or arts professionals, one representative from the City department where the art is sited, and one representative that is a user of the site where the art is to be located and/or a representative of a nearby neighborhood or business district. For projects where there is anticipated to be a youth audience, a member of the City's Youth Advisory Board can be included as a voting member of the Art Selection Committee. For public art projects related to capital projects, members of the design team (architects, landscape architects) should be invited to take part in Committee discussions as non-voting members.

The Committee should be convened prior to developing an artist pool for an orientation meeting, during which the Art Program Coordinator should brief them on the project and its goals, the Committee's role, and the process they will follow for artist selection.

3. DEVELOP THE ARTIST POOL

LCPA has different artist solicitation methods from which it can choose, depending on the nature of the project. In most cases, LCPA will issue a Request for Qualifications (RFQ – also referred to as a Call for Artists) to develop an artist pool. The City can issue the RFQ as an Open Call or an Invitational. If LCPA has a current juried Artist Roster, it can be used in lieu of an RFQ. In some cases, the City Art Board may recommend directly selecting an Artist for a project without going through a solicitation. Appendix D outlines these artist solicitation methods in more detail.

A If using an Open Call or an Invitational, the Art Program Coordinator develops, and the City issues, a Request for Qualifications / Call for Artists based on the approved Project Plan. The RFQ should include context, project goals, budget, timeline, artist scope of work and submission instructions, as well as any standard requirements of the City's public purchasing processes.

B Interested artists submit qualifications packages (generally a cover letter, resume, images of past work with descriptions, and references).

C If using an Artist Roster as the solicitation method, the Art Program Coordinator (working in consultation with the capital project manager, if applicable) reviews the artists in the Roster and selects a subset of appropriate artists to be considered by the Art Selection Committee.

4. SELECT FINALISTS BASED ON QUALIFICATIONS

The Artist Selection Committee reviews the artists in the Artist Pool and selects finalists (typically 3 – 5) to be considered for the project. The Art Selection Committee should consider both the general criteria for artist selection outlined elsewhere in this plan, as well as specific criteria outlined in the Project Plan.

5. SELECT THE ARTIST BASED ON INTERVIEW OR CONCEPT PROPOSAL

The next step of the process is narrowing down from finalists to the selected artist. This can be accomplished through an Interview-Based Selection or through a Concept Proposal-Based Selection. In general, LCPA should use an Interview-Based Selection Process, as it allows the selected artist more time to develop a deeper understanding of the site and community and/or work with the project's design team, before developing a proposal. Interview-Based Selections are also appropriate for projects that depend on the artist engaging with the community to develop their work, such as a residency or other community-engaged project. However, there may be instances when staff and/or City Art Board feel that seeing proposals from three or more artists is the best approach for the project. These factors, as well as the project timeline, should be taken into account when selecting which process to use for this phase of the artist selection.

Interview-Based Selection

In an interview-based selection, the Art Selection Committee makes a recommendation based on qualifications, interview and reference checks. Once the selected artist has developed a Concept Proposal, the Art Selection Committee reviews that as well and makes a recommendation for acceptance to the City Art Board. After the City Art Board approves the Concept Proposal it would also be forwarded to applicable boards and commissions for their review and endorsement.

A The Art Program Coordinator checks references for finalists and arranges for artist interviews.

B The Art Selection Committee interviews each artist. The interview generally includes time for the artist to elaborate on their past work and their interest in the project and time for the Committee to ask a set of questions about how the artist would approach this project and the artist's past experience.

C The Art Selection Committee recommends selection of an artist based on qualifications, the interview and reference checks. The recommendation of the Committee goes to the City Art Board for review and approval.

D The selected artist is then placed under a design contract to proceed with developing a Concept Proposal, including a physical representation of the work (a rendering or three-dimensional model), a written project description, a description of materials and fabrication techniques, expectations regarding site preparation and infrastructure needs, and a detailed budget and timeline. The artist may conduct one or more site visits and do extensive research and/or community engagement as part of their Concept Proposal development process.

E The Art Program Coordinator, staff from the City department in charge of the site where the art will be located, and other applicable City staff review a draft of the Concept Proposal to identify any technical concerns and provide feedback to the artist.

F The artist then presents their Concept Proposal to the Art Selection Committee for their review and recommendation.

G The recommendations of the Art Selection Committee and technical review are presented to the City Art Board. The City Art Board reviews and approves the Concept Proposal and forwards their recommendation to City Council for contract approval.

H The Art Program Coordinator shares the recommended Concept Proposal with applicable board(s) or commission(s) for review.

I City Council approves the artist selection for projects with a budget of $20,000 or greater.

Concept Proposal Based Selection

In a Concept Proposal-Based Selection, all of the finalists would be invited to develop a site-specific Concept Proposal for the project. Finalists would be paid a stipend for their participation in the process, which includes developing a Concept Proposal and presenting it to the Art Selection Committee.

A The Art Program Coordinator checks references for finalists and develops and issues a Request for Proposals (RFP) to the finalists that outlines the requirements for their Concept Proposal.

B The finalists may participate in an in-person or virtual tour of the site and/or a briefing prior to development of their proposals.

C Each finalist develops a Concept Proposal, which should include a physical representation of the work (a rendering or three-dimensional model), a written project description, a description of materials and fabrication techniques, expectations regarding site preparation and infrastructure needs, and a detailed budget and timeline.

D The Art Program Coordinator, staff from the City department in charge of the site where the art will be located, and other applicable City staff review the draft Concept Proposals from each finalist to identify any technical concerns and provide feedback to the finalists.

E The finalists present their Concept Proposals to the Art Selection Committee. The Art Selection Committee reviews Concept Proposals based upon criteria outlined in this master plan and in the approved Project Plan and makes a recommendation to the City Art Board.

F The recommendations of the Art Selection Committee and technical review are presented to the City Art Board. The City Art Board reviews and approves the Concept Proposal and forwards their recommendation to City Council.

G The Art Program Coordinator shares the recommended Concept Proposal with applicable board(s) or commission(s) for review and endorsement.

H City Council approves the artist selection and Concept Proposal for projects with a budget of $20,000 or greater.

6. EXECUTE THE ARTIST AGREEMENT

Once the Concept Proposal is approved, the City enters into an agreement with the artist to develop the Final Design, and to fabricate and install the artwork. Depending on the dollar amount of the contract, the agreement would be approved by the City's Purchasing Program or by City Council, following the City's Procurement Code.

Contracts should follow, to the extent possible, the format provided by the Americans for the Arts, a national organization that serves local arts agencies throughout the United States and works with public art programs nationwide to establish best practices in the field. In particular, the City should recognize artists' intellectual property and moral rights as provided for in federal copyright law and in the Visual Artists Rights Act.

7. MONITOR FINAL DESIGN AND FABRICATION

Prior to fabrication, the artist would take the concept through Final Design, further refining the design, fabrication techniques, materials, budget and similar technical details. If necessary, the artist would be required to have elements of their design reviewed and stamped by a licensed engineer in the State of New Mexico. The artist should also submit the Final Design, including any documentation necessary for permitting or other approvals, to City staff for further technical review.

LCPA staff would keep in regular contact with the artist through the fabrication of the work, including inspecting the work (via photographs or in person) prior to installation.

8. OVERSEE INSTALLATION

LCPA staff would work with the artist to ensure that all necessary site permissions and permits are obtained prior to installation and that any site preparation or other infrastructure that is not being provided by the artist is in place (these details should be worked out in the Project Plan, design documents, and artist agreement). LCPA staff would also be involved in coordinating the scheduling of the installation and coordinating with necessary City departments and property owners.

9. PROJECT CLOSE OUT

When the project is installed, LCPA staff should ensure that administrative aspects of the project are finalized. These tasks include:

- Obtain from the artist a maintenance protocol for the artwork, as well as documentation of manufacturers' warranties for specific components (if applicable), materials and fabricators used in the creation of the artwork.
- Obtain from the artist a transfer of title for the artwork to document the transfer of ownership of the artwork from the artist to the City.
- Obtain from the artist any other outstanding documentation of the project, including high-resolution digital photography.
- Complete the installation of on-site interpretive signage.
- Enter the project into the collection database and include the project in any public-facing information developed by LCPA about public art in Las Cruces.
- Celebrate the completion of the project through a dedication or other public event.

COMMUNITY ENGAGEMENT IN THE ARTIST SELECTION AND CONCEPT DEVELOPMENT PROCESS

Interview-Based Selections and Concept Proposal-Based Selections both allow for community engagement in the selection process. Finalists who are being asked to participate in interviews or develop proposals can participate in an orientation to the site prior to being interviewed or developing their proposals; this orientation can include a tour of the neighborhood or site led or joined by key stakeholders. Finalist proposals can also be put on view for public comment, which can be taken into consideration by the Art Selection Committee.

In addition, artists who are selected based on their qualifications and interviews, can engage with the community prior to developing their concept proposal through artist meet and greets, artist talks, or other activities designed to gather information or develop an understanding of the community in ways that may be part of the artist's practice.

VARIATIONS TO THE STANDARD COMMISSIONING PROCESS

There may be times when LCPA and the City Art Board deem it appropriate to alter the Standard Commissioning Process. Generally, these variations would be intended to streamline the solicitation and selection process and could be appropriate when the project has a lower budget, is temporary in nature, and/or needs to be fast-tracked. This would be outlined in the Project Plan and approved by the City Art Board.

Options for altering the solicitation and selection processes include:

- Having the City Art Board serve as the Art Selection Committee rather than convening a separate Art Selection Committee or having LCPA staff recommend an artist for approval by the City Art Board.
- Using an Artist Roster eliminates the need to issue a project-specific RFQ. It saves time for artists and for staff.
- Selecting the artist based upon qualifications eliminates the step of having multiple artists develop Concept Proposals, which can be time intensive for the finalists, staff, the Art Selection Committee and the City Art Board.

Variations would need to comply with City procurement code. Once the artist or concept is selected, the Standard Commissioning Process would be followed.

The Purchase Process

In certain cases, the City Art Board could determine that it is in the best interest of LCPA to purchase an artwork directly from an artist or from a gallery rather than commissioning an artist to create a site-specific work. The reasons for purchasing a work instead of commissioning would be outlined in the Project Plan.

When LCPA wishes to consider purchasing an artwork, it should follow the procedures as outlined in the Standard Commissioning Process, with the following modifications.

1. DEVELOP A PROJECT PLAN

Use the same process as outlined above under *Standard Commissioning Process.*

2. CONVENE AN ART SELECTION COMMITTEE

Use the same process as outlined above under *Standard Commissioning Process.*

3. SELECT THE ART

In lieu of the steps in the *Standard Commissioning Process* to develop the artist pool, select finalists and select artist and artist concept, the Purchase Process moves directly to selecting a work of art.

In this step LCPA invites artists and/or galleries to submit images and descriptions of existing and available artwork. The information should include the artist's basic qualifications (résumé or bio, portfolio), an image or images of the artwork, dimensions, weight, materials, date fabricated, condition, provenance and asking price.

The Art Selection Committee is convened to review submissions of existing work based on the goals and criteria outlined in the Project Plan and makes a recommendation to the City Art Board.

The Art Program Coordinator, staff from the City department in charge of the site where the art will be located, and other applicable City staff, review the recommended selection to identify any technical concerns. Concerns are addressed with the seller. If concerns cannot be addressed, the Art Selection Committee will be asked to re-review submissions and make a new recommendation.

Prior to forwarding a recommendation for purchase to the City Council, the City Art Board may choose to obtain an independent, qualified appraisal of the fair market value of the artwork and a professional art conservator's report on the condition of the artwork.

The City Art Board may approve projects with a budget under $20,000. For projects of $20,000 or greater, the City Art Board forwards their recommendation to City Council for approval.

4. EXECUTE THE AGREEMENT

The City enters into an agreement of sale with the seller. Depending on the dollar amount of the contract, the agreement would be approved by the City's Purchasing Program or by City Council, following the City's Procurement Code. The transaction will include a transfer of title from the seller to the City and an indemnification regarding past and future claims related to the provenance of the artwork.

5. OVERSEE INSTALLATION

Depending on the nature of the agreement with the seller, the City may have to take full or partial responsibility for site preparation, design of foundations, landscape and hardscape, shipping and installation.

6. PROJECT CLOSE OUT

Use the same process as outlined above under *Standard Commissioning Process.*

Review and Acceptance of Donations of Public Art, Monuments and Memorials

The City Art Board and City staff have an important role to play in the review of donations of permanent public art to the City, including monuments and memorials that are works of art. The Art Program Coordinator should help facilitate the review and approval process, while the City Art Board should play a role in the Site and Aesthetic Review to ensure that public art sited on City property is of high quality and is appropriate to its site.

Donations of public art can be an important way of building the City of Las Cruces' Public Art Collection. The City's procedures for accepting donations should be designed to:

- Ensure that new public art is in keeping with *Las Cruces Public Art*'s vision.
- Ensure the quality of public art accepted into the City of Las Cruces Public Art Collection.
- Ensure that works are sited appropriately in terms of media, scale, site usage and aesthetics.
- Anticipate technical concerns and hidden costs such as installation, lighting, insurance, easements, maintenance, conservation and safety.
- Ensure fairness and transparency in the decision-making process.
- Prevent City property from being used by a donor to promote an artist, gallery, business, or other entity or person for future financial gain.

This process only pertains to works of art donated to the City of Las Cruces Public Art Collection. It does not apply to the Museum Art Collection, the Library Art Collection, Monuments or Memorials in Veteran's Park, Gifts of State, or monuments or memorials that are not works of art.

ACCEPTANCE CONDITIONS FOR DONATIONS OF ARTWORK

1 Donations of permanent artwork should follow all requirements outlined in the Criteria for Review of Donations and Loans in this plan.

2 All expenses for the donation and review should be the responsibility of the individual or group proposing the gift. No City money should be used for the production, shipping, insuring, siting, appraising, installation, or lighting of the donation. If the donor requests funding and/or project management from the City, the City becomes a co-sponsor of the project and the project should be reviewed as a City-commissioned project, rather than a donation.

3 Funds equal to 10 percent of the commission cost/value of the donated artwork should be paid into the Public Art Conservation Fund at the time of installation. If, in the opinion of City staff, the donation is likely to incur high conservation and maintenance costs, staff can request a larger contribution to the Public Art Conservation Fund. If the City accepts the donation without the Conservation Fund contribution (or with a partial contribution) the City should commit to funding on-going conservation and maintenance of the artwork from the City's General Fund.

4 Gifts of State, defined as items given to the City by a domestic or foreign government official as an expression of goodwill, are not subject to these procedures as they are maintained and managed by the Office of the Mayor.

PROCEDURES FOR REVIEW OF DONATIONS OF PERMANENT ARTWORK

The following steps should be taken for review of donations of public art.

1 The Donor should begin the process by conferring with the Art Program Coordinator about the requirements and process for proposed donations of artworks.

2 The Donor should submit a proposal with information about the artwork that has sufficient detail for Technical Review and Site and Aesthetic Review.

3 LCPA staff, in collaboration with other relevant City department staff, should undertake the proper stakeholder consultation, at their discretion, to ensure the artwork is not widely controversial or offensive.

4 Technical Review should be conducted by LCPA staff, the staff of the City department responsible for the site where the artwork is proposed to be sited, and other relevant bodies that have jurisdiction over the location where the work is proposed to be sited.

5 After Technical Review, proposals should be forwarded to the City Art Board for review and approval in regard to site and aesthetics. For major works or significant sites, the City Art Board may decide to convene an ad hoc panel with art expertise and site stakeholder representation to review the work and make a recommendation back to the City Art Board. Proposals for donations of artwork can be held and reviewed together by the City Art Board once a year or once every six months to allow the City Art Board to be aware of all current proposals when making a decision.

6 If the donation is to be located on property managed by the Parks and Recreation Department, the proposal should then be forwarded to the Parks and Recreation Advisory Board for their review and endorsement.

7 The City Art Board, Parks and Recreation Advisory Board (if applicable), and staff reports should be forwarded to the City Council for final approval.

8 The City creates documentation of the transfer of ownership, signed by both the donor and the City.

PROPOSAL FOR DONATIONS OF ARTWORK

The Donor's proposal for the Donation should consist of written and visual information that includes:

- Drawings, renderings, photos and written descriptions of the artwork(s) proposed for donation. This should include size, colors, weight, materials, and any information that will establish that the item has the requisite physical integrity to be placed on public display and withstand exposure to the natural elements.
- Background on the artist, or an explanation of the method of recruiting and selecting artists for a competition.
- A description of the proposed location, method of display and required site improvements (including any necessary hardscaping, landscaping, buildings, utilities, security devices, anchoring or other information necessary to ensure public safety).
- Cost estimates for installing the item(s) for public display, including but not limited to: foundation or other anchoring methods; retrofit of existing buildings or improvements; landscaping, seating, lighting and other site improvements.
- Written explanation of legal issues, including but not limited to: certifying the current legal owner of the artwork(s) and the existence of any copyrights, patents or other title rights in or to the artwork(s); and an explanation of any conditions or limitations on the donation of the artwork(s), such as any interests to remain with the Artist.
- The estimated fair market value or insurance value of each Artwork (including appraisals of the artworks(s) if over $10,000).
- The anticipated date for the donation to occur.
- For existing works, condition report prepared by a conservator. For proposed works to be commissioned, a statement from the artist or conservator regarding anticipated maintenance and conservation needs of the piece.
- Any additional information City staff deem necessary or appropriate.

MONUMENTS AND MEMORIALS

Creating a monument or memorial to a person, group, organization, idea, principle or event on City property is an important decision. The content and placement of permanent monuments and memorials is a reflection of the community's values and will last generations into the future. Currently, the City of Las Cruces does not have guidelines or a process for making decisions as to whether or not a particular monument or memorial – and what it is commemorating – is appropriate for City property and should be accepted by the City. At times, the Art Program Coordinator and the City Art Board have been enlisted to help with review and approval of monuments and memorials proposed for donation to the City, but they should only be called on to review monuments and memorials that take the form of public art and their role should only go so far as to perform a technical and site and aesthetic review using the Criteria for Review of Donations and Loans below. The review of monuments and memorials that are not public art, such as plaques, benches and other items not designed by artists, is not LCPA or the City Art Board's responsibility.

Moreover, this planning process has identified the need for the City of Las Cruces to establish guidelines and procedures for reviewing and accepting monuments and memorials beyond the technical and aesthetic review of commemorative artwork that LCPA and the City Art Board can provide.

For all monuments and memorials, larger decisions should be made regarding whether what the proposed monument or memorial is commemorating is an appropriate use of City property. It is important for Las Cruces to carefully consider the appropriateness of each proposed monument or memorial, as public monuments and memorials reflect the values of the community. Over time, the City may also find that there are many individuals and groups who want to use City parks or other public spaces for monuments and memorials, which may conflict with other uses of the space. The City should determine whose responsibility it is to make these decisions and develop a policy for determining the appropriateness of proposed monuments and memorials on City property and a process for reviewing and acceptance. This policy should also include a process for reviewing and making decisions regarding any concerns about existing monuments and memorials.

The following issues should be addressed when developing a policy and process for review of monuments and memorials:

1. What entity or body will be responsible for carrying out the policy and making decisions?
2. How will the process ensure that new memorials do not duplicate or conflict with existing monuments and memorials?
3. How will the process ensure that new memorials do not conflict with, lessen or prohibit existing and planned uses of public spaces?
4. How will the process ensure fairness and transparency?
5. What will the process be for considering changes to or requests to remove existing monuments and memorials?

In addition, specific criteria should be adopted against which proposals for monuments and memorials can be evaluated. The City of Las Cruces should take into consideration the following generally accepted criteria regarding public monuments and memorials:

1. For ideas, principles or events, proposals for monuments and memorials should not generally be considered until at least twenty years after the occurrence of the event. In the case of individuals, ten years should pass following the death of the individual before he/she may be considered for commemoration. Where a clear city consensus exists for commemoration, proposals may be considered before these periods have passed.
2. For individuals or organizations, the subject of monuments or memorials should have been active in the city or the surrounding area. The subject should have been tangibly and directly associated with events, ideas or beliefs of significance to the city as a whole.
3. A person, group, organization, idea, principle or event to be considered for commemoration in public space should have cultural significance for the city and be of historic or social value. In addition, ideas, principles and concepts should be commemorated only if they are accepted as exemplary and a positive influence on the life of the city's residents.

4 The site and the subject of monuments or memorials should have a historical or a thematic association with each other.

5 Specific disasters, whether natural or man-made, and health-related themes should not normally be the subject of a monument or memorial on public property unless it can be demonstrated that their long-term impact has shaped local history.

6 A monument or memorial should not duplicate the themes or subject matter of an existing monument or memorial site.

7 In no instance should monuments or memorials depict subjects that are trademarked or commercially licensed.

Review and Acceptance of Public Art Loans

Loans of public art on City property can bring new, high-quality artwork to Las Cruces' public spaces. If the City were to be offered art on loan, the following are best practices and guidelines the City should follow. The review process for loans of public art on City property is designed to:

- Ensure the quality of artwork on display on City property.
- Prevent the City from incurring unexpected costs related to the loan.
- Prevent conflicting uses of City property.
- Ensure fairness and transparency in the decision-making process.
- Prevent City property from becoming a place to showcase works of art for sale.
- Meet the vision and goals of *Las Cruces Public Art*.

This review process is only for when an individual or organization approaches the City to loan a work of art. If the City wishes to proactively seek out existing artwork for temporary exhibition, it should use the process for acquiring artwork. This review process does not pertain to loans of art or exhibitions at any of the City's museums.

ACCEPTANCE CONDITIONS FOR PUBLIC ART LOANS ON CITY PROPERTY

1 Proposals for loans on City property should follow all requirements outlined in the Criteria for Review of Gifts and Loans in this plan.

2 The term of loans should generally be less than five years. Loans of five years or longer will be reviewed following the process for donations of public art (above).

3 Loans should not be listed for sale while they are on public property.

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PROCEDURES FOR REVIEW OF TEMPORARY LOANS ON CITY PROPERTY

1 The Lender should begin the process by conferring with LCPA staff about the requirements and process for proposed temporary loans.

2 The Lender should submit information in their proposal with sufficient detail for Technical Review and Site and Aesthetic Review.

3 Technical Review should be conducted by the Art Program Coordinator and the staff of the City department where the work is to be sited.

4 Site and Aesthetic Review should be conducted by the City Art Board.

5 LCPA staff and the Department overseeing the site give final approval.

PROPOSAL FOR PUBLIC ART LOANS

The Lender should submit a proposal for the Loan with written and visual information that includes:

- Drawings, renderings, photos and written descriptions of the artwork(s) proposed for loan. This should include size, colors, weight, materials, and any information that will establish that the item has the requisite physical integrity to be placed on public display and withstand exposure to the natural elements, if applicable.
- Background on the artist.
- A description of the proposed location, method of display and required site improvements.
- Cost estimates for installing the item(s) for public display, including but not limited to: foundation or other anchoring methods; retrofit of existing buildings or improvements; landscaping, seating, lighting and other site improvements.
- The insurance value of each artwork (including appraisals of the artworks(s) if over $10,000).
- The anticipated period for the loan to occur.
- Any additional information City staff deem necessary or appropriate.

Review Criteria

The processes for commissioning and purchasing artwork and accepting donations and loans include careful review and consideration by City Art Board, by ad-hoc Art Selection Committees and by City staff, prior to recommendations being made to City Council. LCPA should consistently use criteria for Technical Review and Site and Aesthetic Review when deliberating.

CRITERIA FOR REVIEW OF CITY-COMMISSIONED PROJECTS

The Standard Commissioning Process (see page 36) details the roles that the City Art Board, Art Selection Committees and City staff play in reviewing artists' qualifications and concepts for City-commissioned projects, including permanent and temporary projects that are funded in whole or in part by City funds and/or managed by City staff. For each project, a Project Plan will outline the specific criteria against which the artist selection and artist concept can be evaluated during the selection and review process. The following criteria should serve as a starting point for developing specific criteria for each project.

Criteria for Evaluating Artist Qualifications

When evaluating artist qualifications for a City-commissioned public artwork, the Art Selection Committee should consider the following criteria. Additional criteria could be developed based upon the specific needs of the project.

- Artistic excellence and innovation as demonstrated by the artist's past work.
- The capability of the artist to develop a project that is consistent with LCPA's vision and specific project goals outlined in the Request for Qualifications.
- A demonstrated understanding of and interest in creating work for the specific site.
- Artist's experience with projects of similar scale and budget.
- Established proficiency in the use of materials appropriate for a public installation.

Criteria for Technical Review of Artist Concept Proposals

Prior to review of the concept by the Art Selection Committee, the Art Program Coordinator should work with City staff from the Department responsible for the site and/or the related capital project to conduct a technical review of the concept. Technical reviews should focus on the following criteria. Additional criteria could be developed based upon the specific needs of the project.

- Capacity to meet all safety and maintenance requirements as agreed upon by the City of Las Cruces.
- Feasibility of the Concept Proposal to satisfy the budgetary limits set forth by LCPA.
- Ability to meet the project timeline.
- Consideration of all stages of fabrication and installation.
- Consideration of site issues such as permitting, installation staging, and availability of electrical or other utilities.
- Positive track record of delivering quality projects on schedule and on budget, as determined by past work and references from previous clients.

Criteria for Site and Aesthetic Review of Artist Concept Proposals

When evaluating artist Concept Proposals for a City-commissioned public artwork, the Art Selection Committee should consider the following criteria. Additional criteria could be developed based upon the specific needs of the project.

- The concept demonstrates artistic excellence, maintaining high quality, innovation, creativity and clarity of vision.
- Overall understanding of the project and the ability of the Concept Proposal to respond to its goals.
- A clear understanding of the site, including how the artwork will be set into the physical environment.

CRITERIA FOR REVIEW OF PURCHASED ARTWORK

The process for purchasing a work of art (see page 42) details the roles that the City Art Board, Art Selection Committees and City staff play in reviewing the purchase of an artwork. For each project, a Project Plan will outline the specific criteria against which the artist selection and artist concept can be evaluated during the selection and review process. The following criteria should serve as a starting point for developing specific criteria for each project.

Site and Aesthetic Criteria for Purchases of Public Art

When using the purchase process to acquire public art, the Art Selection Committee and City Art Board should consider the following criteria. Additional criteria could be developed based upon the specific needs of the project.

- The artwork clearly responds to the City's vision for public art.
- The artwork satisfies the project's goals as outlined in the Project Plan.
- The artwork demonstrates excellence in aesthetic quality, workmanship, innovation and creativity.
- The artwork is appropriate in scale and form and is of materials and/or media suitable for the site.

TECHNICAL REVIEW CRITERIA FOR PURCHASES OF PUBLIC ART

Prior to approval by the City Art Board, the Art Program Coordinator should work with the City department that oversees the site where the art is to be located and other Departments or outside agencies that have a role in the site to conduct a Technical Review. Technical reviews should focus on the following criteria. Additional criteria could be developed based upon the specific needs of the purchase.

- The artwork can be legally sold to the City by the seller.
- All costs related to the shipping and installation of the artwork are known and can be covered by the project budget.
- The work is durable and poses no safety or liability concerns.
- A report from the artist or a qualified conservator's report indicating anticipated conservation and maintenance needs is provided, and the City is comfortable with the artwork's conservation and maintenance needs.

CRITERIA FOR REVIEW OF DONATIONS AND LOANS

This plan outlines the role that LCPA and the City Art Board play in the review and acceptance of proposed donations of artwork and loans of artwork on City property and the process that should be followed. The following criteria should be used to conduct Technical Review and Site and Aesthetic Review of proposed donations and loans on City property.

Criteria for Technical Review

Prior to review of the donation or loan by the City Art Board, LCPA staff and staff of the City department where the work is to be sited should conduct a Technical Review of the artwork. Technical Reviews should focus on the following criteria. Additional criteria could be developed by the City department responsible for the site.

- If the donor or lender is offering an existing work of art, the donor or lender should document that the work of art can be legally loaned or donated to the City.
- The donor or lender should document that they have adequately anticipated and can meet financial costs connected with donating or loaning the work, including, but not limited to, shipping, shipping insurance, site preparation, installation (and de-installation for loans and temporary works), proper signage, insurance, site restoration, landscaping, and lighting.
- The work should be durable and poses no safety or liability concerns.

- A report from the artist or a qualified conservator's report indicating anticipated conservation and maintenance needs should be provided for permanent donations. For loans, the donor should commit to routine maintenance of the artwork for the duration of the display, unless otherwise agreed upon in writing by the City.
- The proposed site should be available and appropriate for the installation of artwork. Necessary electric, plumbing or other utility requirements should be defined and available. Internal Department plans may determine if a specific site is appropriate for artwork.
- The City is able to insure the artwork for liability and damages for the duration of its exhibition.

Criteria for Site and Aesthetic Review

Site and Aesthetic Review should be conducted by the City Art Board or by an ad hoc panel appointed by the City Art Board that includes specific artistic expertise and/or stakeholder representation. Site and Aesthetic Review should take into consideration the following criteria. Additional criteria could be developed by the City department responsible for the site.

- The proposed donation or loan is consistent with the vision of *Las Cruces Public Art*.
- The proposed donation or loan demonstrates artistic excellence, maintaining high quality, innovation, creativity and clarity of vision. If the work is to be commissioned by the donor or lender, the review should consider the artist's ability and potential to execute the proposed work, based on previous artistic achievement and experience. If an existing work of art, the review should consider the quality of the executed work.
- For permanent donations, the proposed donation should contribute to the diversity of the Las Cruces Public Art Collection.
- For permanent donations, artworks should be one-of-a-kind or part of an original series.

The proposed site should be appropriate to the artwork's content, scale and media. The analysis should take into account the visibility and access to the site, public use patterns of the site, and public realm and future development plans for the site, if any.

Public Art in Private Development

Many of the anticipated private development projects in Las Cruces will potentially offer opportunities for publicly accessible artwork. In the near term, the City of Las Cruces and LCPA should encourage developers to include art in their development projects. In the future, as the City's development code is updated, the City should consider ways to include public art as a possible benefit in certain circumstances that can be written into development agreements with the City. In addition, any public art that is being commissioned or acquired for a park that will be given to the City should be reviewed and approved by the City Art Board, then the Parks and Recreation Advisory Board and then presented to City Council.

ENCOURAGING PUBLIC ART IN PRIVATE DEVELOPMENT

The City of Las Cruces can be proactive in encouraging private developers to voluntarily commission or purchase public art as part of new development projects.

Options for Supporting Public Art

Developers wanting to voluntarily support public art have different options.

1 *Pay into the Public Art Fund.* Funds would be spent to commission public art projects in keeping with the vision and opportunities outlined in the Public Art Master Plan.

2 *Directly Commission or Acquire Art On-site.* The developer would take the lead in commissioning or acquiring art for their development.

3 *Outsource Commissioning of Art to Las Cruces Public Art.* LCPA would select an artist and manage the project using the City's implementation guidelines, with the developer funding the project and involved both as a stakeholder and having final approval over artist selection and all phases of design.

Expectations

LCPA's priority is for the public art commissioned or acquired by developers to reflect the vision and opportunities outlined in this plan. The financial commitment to public art by developers should take into account both the scale of the development and the type of development that is occurring.

Recognition

The City of Las Cruces should pursue opportunities to recognize private developments that install public art on private property. Recognition opportunities could include a plaque/medallion placed near the artwork to recognize their contribution to public art in Las Cruces and/or promotion of the art and the business's contribution in City publications and social media.

PUBLIC ART AS A PUBLIC BENEFIT

In the future, as the City reviews and updates its development code, consideration should be given to allowing developers to incorporate public art into their development projects as a formal public benefit. This will give the City more leverage to work with developers to incorporate artwork that helps fulfill the City's overall vision and goals for public art.

Should public art be a public benefit outlined in a development agreement with the City, then LCPA and the City Art Board should have a direct role in working with the Community Development department in creating guidelines and review processes that ensure compliance with the developer's agreement with the City. These guidelines should be developed to ensure that:

- The proposed project supports the City's vision and goals for public art.
- The artist is qualified to undertake the project.
- The Concept Design is vetted against agreed-upon criteria between the developer and the City.
- The artwork as proposed conforms to the development agreement.

PUBLIC ART IN DEVELOPER-BUILT NEIGHBORHOOD PARKS

It has been a recent practice in the City of Las Cruces for private developers of residential subdivisions to design and build neighborhood-scaled parks and then transfer ownership of these parks to the City. The developer receives reimbursement from the City for their costs.

If a developer is being reimbursed by the City to develop a park, and the developer includes public art, then the artwork should be commissioned through LCPA's Standard Commissioning Process (see page 36). The developer would serve on the Art Selection Committee as a stakeholder.

If the developer is not being reimbursed by the City, but the park will become a City-owned park, then the public art project should be reiewed by LCPA as a gift of artwork and follow the procedures outlined in this document for the review of donations (see page 44).

Collection Management

LCPA should adopt practices for the documentation, conservation, maintenance, and de-accessioning or re-siting of artworks in the Las Cruces Public Art Collection. LCPA will ensure that artwork in its care is properly maintained and preserved, that a periodic assessment of conservation needs is made, that proper records regarding the works in the collections are kept, and that decisions regarding de-accession, removal or re-siting of artworks are carefully considered.

THE CITY OF LAS CRUCES PUBLIC ART COLLECTION

Las Cruces Public Art is responsible for all works of art in the City of Las Cruces Public Art Collection, which consists of four sub-collections, acquired in various ways. The City of Las Cruces Public Art Collection does not include works of art in the Museum Art Collection, Library Art Collection, monuments and memorials in Veterans Park, Gifts of State, or monuments and memorials that are not works of art. The sub-collections within the City of Las Cruces Public Art Collection are defined as follows:

- **Civic Collection**
  Public art on City property or in City facilities that was approved by the City Art Board. This includes permanent and temporary works commissioned by *Las Cruces Public Art*, as well as gifts of artwork reviewed and accepted by the City Art Board.
- **Community Collection**
  Works of public art created through the Mural Arts Program or other community-based projects commissioned by *Las Cruces Public Art*. These works are temporary in nature, with a lifespan agreed upon at the outset of the project.
- **Legacy Collection**
  Permanent works of public art owned by the City that pre-date the City Art Board and permanent works of art that were commissioned or donated without City Art Board approval.
- **Portable Works Collection**
  Smaller scale, non-site-specific artwork, generally displayed in City facilities.

CONSERVATION AND MAINTENANCE OF THE LAS CRUCES PUBLIC ART COLLECTION

Public art is a community asset that should be properly maintained. The City should undertake conservation and routine maintenance to preserve the Las Cruces Public Art Collection in the best possible condition.

Information on each work of art commissioned, acquired, donated, loaned or owned outright by the City should be kept on file with the City on a standardized maintenance and conservation worksheet. Works of art on loan should be maintained and conserved in accordance with the requirements of, and in collaboration with, the lender.

Conservation

Conservation is the regularly scheduled examination, documentation, treatment and preventative care of public art conducted by a professional art conservator.

Las Cruces Public Art will regularly conduct, or hire a professional conservator to conduct, a survey of the condition of each work in the *Las* Cruces Public Art Collection and make recommendations for conservation, cost estimates, and a recommended schedule for implementation.

In addition, the City will take steps to identify conservation needs prior to the fabrication and installation of new works. The City will require, when necessary, that artists consult with a conservator during the design development phase of the project to identify the conservation needs of the project. Alternately, the City could have design documents reviewed by a conservator hired by the City prior to executing the fabrication and installation portion of a contract. For commissioned works, the artist should provide the City with a worksheet that identifies the conservation and maintenance needs of the work, including the frequency, methods and materials recommended.

For newly commissioned or purchased works of art, artists should guarantee the work of art against any repairs for at least one year (unless otherwise stipulated in the contract).

LCPA has the right to determine, after consultation with a professional conservator, when and if repairs and restorations to works of art in the Las Cruces Public Art Collection shall be made. To the extent practical, the artist who created the artwork, during the artist's lifetime, should be given the opportunity to make or personally supervise significant repairs and restorations and should be paid a reasonable fee for any such services, provided that the City of Las Cruces and the artist agree upon the artist's fee. If the artist fails to approve any reasonable repairs or restorations, or if an agreement cannot be reached regarding a reasonable artist's fee, then the City of Las Cruces will have the right to make or contract for such repairs or restorations. In the event that the City makes repairs or restorations not reviewed and approved by the artist, the artist should have the right to disclaim authorship of the Work and have the artist's name and association with the work removed.

All repairs and restorations should be made in accordance with recognized principles of conservation.

Routine Maintenance

Routine maintenance is the care of public art that does not require specialized expertise (i.e.: dusting, washing, lubrication of moving parts). If indicated by the artist as part of the maintenance and conservation worksheet, routine maintenance can generally be managed by the department that maintains the facility and/or site where the art is located. The City department should not conduct any non-routine maintenance (as indicated on the maintenance and conservation worksheet) or conservation unless requested by *Las Cruces Public Art*. The department responsible for maintaining the facility where the art is located should notify the Art Program Coordinator immediately if an artwork is damaged or stolen, or if the City department plans to move the artwork or in any way alter its site. Any work that is recommended for relocation or de-installation would be subject to the de-accession policy.

Works of art should be maintained in a manner outlined in the above-mentioned maintenance and conservation worksheet, appropriate to the medium and characteristics of the artwork, and in accordance with the Visual Artists Rights Act of 1990.

THE PORTABLE COLLECTION

The City of Las Cruces owns several works of art that comprise the Portable Collection – smaller, non-site-specific works that are generally meant for indoor display and are sited in City buildings.

Most of the works in the Portable Collection are the result of donations of artwork to the City. Any gift of artwork to the City that would become a part of the Portable Collection should be reviewed using the process and criteria for the review of gifts of artwork described above.

DOCUMENTATION OF THE COLLECTION

An important part of collection management and, ultimately, long-term maintenance of public art is keeping accurate, updated records. The main aspects of this are identifying the project on site, keeping accurate records for each project, and maintaining a comprehensive inventory of the collection.

LCPA, working with the assistance of the City departments that manage the sites where art is located, will be responsible for keeping records of the City of Las Cruces Public Art Collection, including updating, or in some cases, developing records for existing work, and documenting new works entering the collection.

Project Identification

Each new artwork should be identified with a plaque provided by LCPA stating the artist's name, the artwork title, the media, the date the work was created, and that it is part of a Las Cruces Public Art Collection. The plaque should be placed in an appropriate location near the artwork that can be easily viewed by pedestrians.

Over time, plaques should be created or updated for existing works in all collections to ensure that the works are recognized as belonging to the City and that people can learn about the work and about LCPA.

Project Records

A file should be maintained in a single location for each commission or acquisition that contains information such as:

- A copy of the artist contracts, donation records, or purchase records.
- A copy of project correspondence.
- The maintenance instructions provided by the artist or donor and subsequent conservation records.
- Plans and drawings generated by the artist during the commissioning process.
- Hard copy images.
- Media clippings.

Collection Inventory

LCPA should maintain a full inventory or database of all artworks in its collections, including works that have been de-accessioned. This inventory should include information such as (when available or applicable):

- Name of artist
- Title of work
- Location (kept in a format compatible with the City's GIS system, plus more detail for Portable Works)
- Year completed/installed; year de-installed for temporary works
- Which collection it belongs to
- Owner of work, if a long-term loan
- Donor, if applicable
- Media
- Dimensions
- Budget/cost and source of funds
- A brief description of the work suitable for publication
- Maintenance and conservation needs, as defined by the artist and conservation assessments
- Schedule of maintenance or conservation needs
- Conservation history
- A unique number assigned to each work of art that can be used for cross-referencing with hard files and other digital files
- Digital photograph of the work

DE-ACCESSION, RE-SITING, AND REMOVAL FROM DISPLAY

While the majority of the artworks in the Las Cruces Public Art Collection are intended for long term public display, circumstances and/or conditions may arise that make it prudent for *Las Cruces Public Art*, on behalf of the public interest, to remove an artwork in its collection from display, re-site an artwork, or de-accession an artwork.

De-accessioning is a procedure to formally and permanently remove an artwork from the City of Las Cruces Public Art Collection by selling, donating or destroying it. De-accessioning is an important decision and should only be undertaken after a thorough review process. Similarly, re-siting of artwork should be carefully considered if the work is considered site-specific and relocating the work would damage the work or alter the work from what the artist intended. Removal from display is an option if, for any reason, the City does not want to de-accession the work from the collection but would like to remove it from display, and there are resources to properly store the artwork.

Consideration of de-accession, re-siting, or removal from display should involve the same degree of careful review as a decision to commission a work of art. The City of Las Cruces should institute a review process to ensure that de-accessioning or re-siting will be a seldom-employed action that operates from a strong presumption against removing artwork from the public art collection and insulates the collection from fluctuations in aesthetic taste or popularity.

The City should not remove any site-specific artwork from the site for which it was selected, nor remove it from display, without prior review by the City Art Board. Recommendations regarding re-siting of site-specific works or de-accessioning or removal from display of artworks should be made by the City Art Board directly to City Council. De-accessioning Portable Works requires only the approval of the City Art Board and any other relevant boards and commissions. Portable Works may be re-located as part of a routine rotation by LCPA without the review of the City Art Board.

Procedure

1 The City Art Board reviews the circumstances surrounding the proposed de-accession, re-siting, or removal from display to determine if the artwork meets one or more of the criteria listed below. The City Art Board may choose to hold a public meeting for the purpose of gathering community feedback on a proposed de-accession or relocation or may choose to gather community input through other methods.

Criteria for De-accessioning, Re-siting or Removal

- The site is being eliminated.
- The use, character, or design of the site has been or is being altered such that the artwork is no longer compatible with the site.
- The security of the artwork can no longer be reasonably guaranteed at its current site.

- The artwork has become a danger to public safety.
- Maintaining or repairing the artwork or updating the artwork's operation technology is cost prohibitive or unfeasible.
- Significant adverse reaction to the artwork from the community has continued for an extended period of time (at least two years).
- The work is of inferior quality or is judged to have little aesthetic and/or cultural value.
- A suitable location for the artwork has been identified that better satisfies the original goals of the project.
- The artist requests removal due to concerns listed above.

2 If the City Art Board determines that the artwork meets one or more of the Criteria above LCPA staff should, in accordance with the 1990 Visual Artists Rights Act, make a good faith effort to notify the artist that his or her work is being considered for de-accession or relocation (if a site-specific work).

If the artist does not agree to proposed re-siting, s/he will have the right to prevent the use of her/his name as the author of the artwork or to buy back the work as addressed in the artist contract.

3 If a site-specific artwork is recommended for re-siting, LCPA should prepare a written report detailing the reason for the decision and the proposed new site for the artwork for approval by the City Art Board and City Council. This report should also include the costs associated with re-siting and the proposed funding source, as well as any other pertinent information.

4 If an artwork is recommended to be de-accessioned, LCPA staff should:

- Commission a written appraisal by a qualified, disinterested third party for each proposed de-accessioned artwork with an estimated value exceeding ten thousand dollars ($10,000.00).
- Prepare a written report of the reasons for the proposed de-accessioning and a recommendation for the method of disposal.
- Submit the report, and the recommendation of the City Art Board to City Council, which must approve any de-accessioning.
- If an artwork is de-accessioned, all rights will revert to the artist, where consistent with contractual agreements. If the artist waives those rights, LCPA will dispose of the artwork.

5 During the review process, unless there is imminent danger to the public, the artwork shall remain accessible to the public in its original location. If the structural integrity or condition of an artwork, in the opinion of the LCPA staff and the City Art Board, presents an eminent threat to public safety, the Quality of Life Director may authorize its immediate removal, without City Council action or the artist's consent. The director will place the work in temporary storage. The artist and City Council must be notified of this action within 30 days. The City Art Board will then recommend options for disposition (e.g. repair, reinstallation, maintenance provisions or de-accessioning) for approval, as necessary, by City Council.

6 In the event that the artwork cannot be removed without being irreparably damaged or destroyed, and if artist rights are not waived in the contractual agreement, the LCPA staff must make a good faith effort to gain such written permission before proceeding. In the event that this cannot be accomplished before action is required in order to protect the public health and safety, the Quality of Life Director will proceed according to the advice of the City's Legal Department.

7 De-accession, re-siting or removal of artwork shall be done in a manner that complies with all other applicable City, state and federal procedures, policies and regulations. For example, de-accession, relocation and removal actions must comply with applicable procedures and laws relating to the disposition of City property and with laws protecting artists' rights, such as the Visual Artists Rights Act. Artworks will not be de-accessioned directly or indirectly or in any manner that would personally benefit City employees, members of the City Art Board or of the City Council. No works will be given to or sold to City of Las Cruces staff, City Art Board members, or City Council.

8 De-accession, relocation or removal of works commissioned or purchased through New Mexico Arts Art in Public Places Program must comply with NMArts' De-Accession Policy.

9 Funds from artworks sold as a result of de-accession must be placed into the Public Art Fund.

Monuments and Memorials

The reasons for de-accessioning, re-siting or removing monuments or memorials may differ from those outlined above. Decisions regarding whether to de-accession, re-site or remove a monuments or memorials should follow the procedures above, if the monument or memorial is a work of art in the City of Las Cruces Public Art Collection, but should also take into consideration additional criteria developed by the City regarding the review of monuments and memorials.

Clockwise from top left:
Tony Pennock with Shan Nichols, *La Entrada;*
Peter Toth, *Dineh;*
Lea Anne and Tom Askman, *Royal Road* (detail)

PUBLIC ART OPPORTUNITIES

For the next five to ten years, *Las Cruces Public Art* should focus its energy on pursuing four specific categories of public art opportunities identified here. These categories include public art connected to the construction of parks and City facilities, a special category of Landmark public art projects, a focus on partnering with other City departments and external partners on projects that engage the community, and projects designed to tell important stories about the people and places that make Las Cruces unique. Focusing on these project types will help develop an expectation for public art in a variety of public places and will help establish the program's role and relationships with its City and community partners, as well as its reputation in the broader community. The resulting artworks will build a collection that reinforces the fundamental link between creative expression and quality of life by highlighting the city's culture and creative economy and community, improving the visual identity of public spaces, and creating opportunities for all residents to engage with art.

Project Categories:

- Parks and City Facilities
- Landmarks
- Community Engaged Collaborations
- Las Cruces Stories

The projects identified below in each of these categories represent the best opportunities for public art that could be anticipated at the time of the writing of this plan, as well as guidance on identifying and evaluating other opportunities as they arise. The viability of these specific opportunities may change over time, and new opportunities will arise. Each year *Las Cruces Public Art* will produce, and the City Art Board will approve, an Annual Public Art Work Plan that will identify specific opportunities for the coming year. The Work Plan will be informed and guided by this Public Art Master Plan, as well as updated Capital Improvement Programs and other City plans.

Ruben Garcia, *Aguacito*

Parks and City Facilities

There has been a renewed focus in the City of Las Cruces on improving community places and public spaces built and maintained by the City for the benefit of all its residents.

In 2018, the voters in Las Cruces passed an ambitious General Obligation Bond program to fund needed capital projects, including parks and recreation facilities, public facilities including a new Fire Station and Animal Service Center, and other infrastructure improvements such as roads, sidewalks, trails, and drainage facilities. The Bond funding adds additional resources towards the City's concerted effort to provide quality public spaces.

These types of City-built community places – parks and City facilities – are places where people come to play, socialize, engage in civic activities, and do business. As places that are frequented by residents and often located either in downtown or in the center of neighborhoods, these parks and facilities provide excellent locations for public art.

In the future, when a major capital project is underway, the City should incorporate public art projects that enhance places that are at the center of community life. Existing parks and City facilities should also be considered for new public art projects as part of larger community improvement initiatives.

Barbara Grygutis, *WAVE,*
West Palm Beach, FL,
©Barbara Grygutis 2009,
Photo: J. Christopher

Public art at parks and City facilities will achieve the following goals for *Las Cruces Public Art:*

GOAL 1
Elevate Las Cruces as the Arts Capital of Southern New Mexico

- The City demonstrates its commitment to art and artists with each new park and facility it builds.
- Las Cruces becomes known as a place where you can encounter art in everyday places.

GOAL 2
Add Visual Interest and Beauty

- Public art can elevate the appearance and experience of frequently used City facilities and parks for users, as well as passersby.

GOAL 3
Activate Public Spaces

- Public art can elevate a City facility or park from a purely functional place to an engaging place that helps bring people together.

GOAL 4
Improve Visual Identity

- Works of public art become well-known icons, denoting and creating a unique identity for parks and facilities.

GOAL 5
Make Art and Culture a Way of Life

- Integrating public art into City facilities and parks creates opportunities for people to experience art in their everyday lives.
- Incorporating art as part of City facilities and parks can communicate Las Cruces' identity as a place that values the arts, quality design, and the contributions of artists, increasing civic pride for residents.

Parks

Parks, trails, and open spaces are an important part of the character of Las Cruces and provide both recreational and social spaces for residents to enjoy. Access to these amenities contribute to the high quality of life boasted by Las Crucens.

The City's parks system has already been a primary location for public art. Of the approximately fifty works of art currently owned by the City, more than a third are in City parks. When asked about preferred locations for future public art, respondents to the survey conducted as part of the public art master planning process also showed a strong preference for public art in parks – fifty percent of survey respondents listed parks as one of their top choices, the second highest response after neighborhood gathering places (see Appendix C).

The newly adopted *Parks and Recreation Master Plan* calls for building new parks to keep up with population growth and ensure equitable distribution of park amenities, including a new Community Park and inclusion of Civic Parks in new developments. These new park developments may provide an excellent opportunity to integrate permanent public art into the overall park design. Although City parks host much of the current public art collection, there are still many existing parks that do not currently have artwork for the public to enjoy, which could be sites for new projects.

Holly Young-Kincannon and Joseph Drummond Kincannon, *Blackbird,* Austin, TX, Photo: Kincannon Studios, LLC

CRITERIA FOR EVALUATING PUBLIC ART OPPORTUNITIES IN PARKS

Las Cruces Public Art should consider the following when determining whether to pursue a public art project in a City park.

- Priority should be given to parks where there is a major capital improvement, such as new construction or major renovation that is taking place and would enable the public art to be integrated into the overall construction project.
- Priority should be given to Regional Parks and Community Parks that serve a broad swath of the community.
- Priority should be given to Civic Parks, including Greens, Squares, Plazas, and Parkways, that provide important community focal points.
- Priority should be given to trailheads in parks and/or where a park includes a significant stretch of the citywide multi-use path and trail system.
- Priority should be given to parks where public art has been identified by the community as a goal in a park or community planning process.

Additional opportunities for temporary and community-engaged public art projects in parks are discussed in the section on Community Engaged Collaborations.

SPECIFIC OPPORTUNITIES FOR ART IN PARKS

Near Term

Public art is one of the key components of the Klein Park Master Plan, developed in 2015. The Parks and Recreation Department will be implementing some of the recommendations in this master plan in the 2019 fiscal year. *Las Cruces Public Art* is beginning work with the Parks and Recreation Department and the Arts and Cultural District to commission artwork for the park.

Intermediate Term

Las Cruces Public Art should track upcoming Capital Improvement Program (CIP) projects and upcoming development projects that may result in City-funded and -owned park projects that meet the above criteria. The Art Program Coordinator should discuss potential opportunities related to the CIP with the Parks and Recreation Department and, if applicable, the Public Works Department. If there is a clear path to developing a public art project, these opportunities should be incorporated into the Annual Public Art Work Plan. For potential opportunities related to City-owned parks built by private developers and reimbursed by the City, the Art Program Coordinator should meet with both Parks and Recreation Department staff and Community Development Department staff to determine the best way to proceed with the developer.

FUNDING PUBLIC ART IN PARKS

When there will be new construction or major renovation of a Park funded by a General Obligation Bond, a Municipally Backed Bond, or Park Impact Fees, public art should be funded through Percent for Art (see page 31).

Presently, there are some cases where private developers are designing and building parks and being reimbursed by the City. These parks are eventually donated to the City and become City Parks. Developers should be encouraged to commission public art if the park they are developing meets one or more of the above criteria.

Public art in existing City parks should be funded through the General Fund or through grants and fundraising.

PROJECT DEVELOPMENT PROCESS FOR PUBLIC ART AT PARKS

For public art projects funded by the City, use the Standard Commissioning Process (see page 36).

When the public art is part of a larger capital project, *Las Cruces Public Art* staff should meet with Capital Project managers early in the project development process to discuss the project goals, audiences, timeline, and potential public art opportunities. When possible, an artist should be selected early in the design development process so that the artwork can be physically and aesthetically integrated into the facility or park. In most cases this will mean having an artist selected and a concept design approved prior to the completion of construction documents.

For public art projects commissioned by developers that are designing and building a park and being reimbursed by the City, *Las Cruces Public Art* should manage the entire project, including artist selection, using the Standard Commissioning Process. If the developer is designing and building the park without being reimbursed by the City, the artwork should be reviewed following the process for review and acceptance of donations of artwork.

Left to right:
Jeff Laramore, *Rocket,* Richardson, TX, Photo: Jeff Laramore;
Bob Cassilly, *Turtle Playground,* St. Louis, MO, Photo: Meridith McKinley

City Facilities

The City of Las Cruces works diligently to repair, replace and construct facilities that provide vital services to the community. City facilities, such as fire stations, recreation and community centers, senior centers, and other City-owned buildings, are located throughout Las Cruces, often in prominent locations, and are frequented by people from throughout the community. As such, they are a prime location for public art and will be a key way LCPA achieves many of its goals.

Las Cruces Public Art has commissioned one work for a City facility, *Pride* by Karen Yank at the East Mesa Public Safety Complex. In 2019 *Las Cruces Public Art* selected an artist and a concept for a site-specific artwork for the central pillar of the main lobby of City Hall. This project will be installed in 2020.

Artwork at City facilities can include integrated artworks that are seamlessly incorporated into the design of the building, functional elements where artists are commissioned to create an element of the design that would ordinarily be built to standard specifications or ordered from a catalogue, freestanding artwork such as sculpture, and murals that could take on a variety of media and styles.

Left to right: Anne Marie Karlsen, *Subdivisions,* Lawndale, CA, Photo: XXX; Olalekan Jeyifous, *Durham in Continuum,* Durham, NC, Photo: Olalekan Jeyifous; Christopher Fennel, *Rail Ladder Fire,* Allen, TX, Photo: Blackmon 2012

CRITERIA FOR EVALUATING PUBLIC ART OPPORTUNITIES IN CITY FACILITIES

Though many of Las Cruces' City facilities are good candidates for public art, not all will be. The following criteria should be used to prioritize which facilities should be considered for public art projects.

- Priority should be given to City facilities where there is a major capital improvement, such as new construction or major renovation that is taking place and would enable the public art to be integrated into the overall construction project.
- Priority should be given to City facilities that are purpose-built for community use.
- City facilities that are not purpose-built for community use, but are in a prominent, highly visible, gateway location with a high volume of car or pedestrian traffic should be considered for public art projects.

SPECIFIC OPPORTUNITIES FOR ART IN CITY FACILITIES

Near Term

The 2018 General Obligation Bonds approved by the voters did not include Percent for Art funding. However, the City has committed to commissioning public art at the Animal Service Center and Fire Station 3, and LCPA is working with the Department of Public Works to incorporate art into these facilities.

Intermediate Term

Projects in the current CIP (FY 2020 – 26) that meet the above criteria and that may be eligible for Percent for Art funding based upon the recommendations in this plan include: Airport Terminal Renovation, Aquatic Center, Branigan Library Expansion, a new Branigan Library Branch, Cinematic Infrastructure and Soundstage, Convention Center Expansion (Phase 2), Downtown Parking Garage, East Mesa Recreation Complex, Meerscheidt Recreation Center Remodel, Municipal Service Center, the Municipal Court and future Public Safety Facilities including new Fire Stations and a Fire Department Administration Building. *Las Cruces Public Art* should work with the City departments responsible for these projects to explore opportunities for public art in these projects.

In the future, *Las Cruces Public Art* should participate in the CIP process to be aware of projects that may be good candidates for public art and to incorporate art into the planning stages of eligible City facilities.

New Mexico Arts Related Opportunities

In addition, the following projects' budgets include funds from the state of New Mexico and as such are eligible for funding and inclusion of public art through New Mexico Arts' Art in Public Places (AIPP) program: Amador Hotel, Behavioral Health Facility, Branigan Cultural Center (Phase 2), Children's Museum, Dental Clinic Community of Hope, Downtown Parking Garage, Mesilla Valley Community Campus, and Las Cruces International Airport. LCPA should work with NMArts and relevant City Departments to include public art in these projects following NMArts' procedures.

FUNDING PUBLIC ART AT CITY FACILITIES

Public art at Civic Facilities should be funded through Percent for Art (see page 31) and New Mexico Arts' Art in Public Places Program for State of New Mexico funded capital projects.

Based on the criteria above, the City Art Board may determine that the facility is not a good candidate for public art. If this is the case, Percent for Arts funds should be pooled to be used at another location, as allowable by the funding source.

Capital expenditures made by the State of New Mexico are eligible for inclusion of public art through the State's Art in Public Places Program.

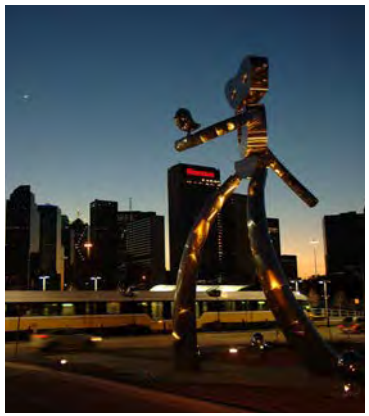
PROJECT DEVELOPMENT PROCESS FOR PUBLIC ART AT CITY FACILITIES

For public art projects funded by the City, use the Standard Commissioning Process (see page 36).

Las Cruces Public Art staff should meet with Capital Project managers early in the project development process to discuss the project goals, audiences, timeline, and potential public art opportunities. When possible, an artist should be selected early in the design development process so that the artwork can be physically and aesthetically integrated into the facility. In most cases this will mean having an artist selected and a concept design approved prior to the completion of construction documents.

For public art projects at state-funded facilities, artist selection will be managed by the State of New Mexico Art in Public Places Program.

Landmark Public Art Projects



Clockwise from top left:
Bill Fitzgibbons, *Light Channels,* San Antonio, TX,
Photo: Bill Fitzgibbons;
Brad Oldham and Brandon Oldenberg, *Traveling Man,* Dallas, TX,
Photo: Steve Rainwater;
Blessing Hancock, *Biota,* Aurora, CO, Photo: Scott Bolton

Las Cruces is a city reached by three bordering highways (I-10, I-25 and U.S. Route 70), with the downtown and newly designated Las Cruces Arts and Cultural District situated between the north-south Rio Grande River (to the west) and the historic El Camino Real de Tierra Adentro (to the east).

Las Cruces has magnificent natural landmarks. The Organ Mountains, Doña Ana Mountains, Picacho Peak, the Robledo Mountains and the Rio Grande shape the identity of the region. The community survey conducted as part of the public art master planning process found that a majority of respondents feel that the Organ Mountains and the area's environmental and natural features – the sky, sunsets, desert climate, and more – are the first thing that come to mind when thinking about Las Cruces. These natural features also provide a way for people orient themselves as they navigate the city.

In addition to these natural features, highway entry to Las Cruces presents the city's two most recognized public art pieces: a collection of highway-scaled water tank murals along Hwy 70 and I-25 and the *Recycled Roadrunner* along I-10/Hwy 70. But as one enters the city's interior, it is the mountains that serve as the best way to orient oneself. The main corridors traverse the city without obvious destinations to guide, without landmarks along the way to establish hierarchy, or way-finding systems to present overall unity and district marking. When one eventually finds the city's core – the history-filled Arts and Cultural District (ACD), with its Main Street and the central Plaza de Las Cruces – there is little sense of re-connection with any major artery.

Taking a cue from the highway-scaled public artworks, public art projects can serve as landmarks that assist with wayfinding and are deployed to welcome people to Las Cruces and guide locals and visitors alike through the city's distinct districts and neighborhoods.

Landmark Public Art Projects will help achieve the following goals for *Las Cruces Public Art:*

GOAL 1
Elevate Las Cruces as the Arts Capital of Southern New Mexico

- Landmark projects can become icons and destinations in themselves, and in some cases can help drive visitorship to local arts and culture destinations such as the ACD and the city's museums.
- Landmarks can welcome people to Las Cruces and let them know that they are in a place that values art and culture.
- Landmarks can reflect an aspect of Las Cruces' landscape, history and/or culture, creating a stronger sense of place and cultural identity.

GOAL 2
Add Visual Interest and Beauty

- Landmark public artworks can make roadways and corridors more aesthetically pleasing.

GOAL 4
Improve Visual Identity

- Landmarks can help define corridors, neighborhoods, and district entrances and help visitors and locals navigate throughout the city.
- Landmarks can create a stronger and more visually interesting sense of arrival to Las Cruces or to areas within the city.
- Landmarks can address the experience of moving through the city in a vehicle, on bike, or on foot, both day and night.
- Landmarks can help build distinct identities for Las Cruces' many neighborhoods.

GOAL 5
Make Art and Culture a Way of Life

- Highly visible landmark artworks create opportunities for people to experience art in their everyday lives.
- Landmark artworks communicate Las Cruces' identity as a place that values the arts and quality design.

CRITERIA FOR EVALUATING LANDMARK PUBLIC ART OPPORTUNITIES

Criteria for evaluating whether a site should be considered for a Landmark Public Art Project should include:

- The site marks a major entry point to the city, the arrival at a specific area or neighborhood, and/or a major decision point.
- The site is highly visible with a large audience and with a significant view corridor likely to be seen by many people.
- The site is part of a larger improvement project, allowing the artwork to be fully integrated into the overall design of the site.
- The site lends itself well to the incorporation of artwork, both visually and technically.
- The site would not be better served with traditional wayfinding or signage, but instead warrants a creative or artistic solution.
- If the site requires partners, such as the New Mexico Department of Transportation (NMDOT), they are willing to collaborate.
- There are sufficient funds to create a work that would be appropriate for the site.

SPECIFIC OPPORTUNITIES FOR LANDMARK PUBLIC ART PROJECTS

The following categories emerged through review of various City plans, visual analysis of the city and through the community engagement process conducted during this planning process. These sites are not inclusive of all opportunities, but may be locations that warrant further study by *Las Cruces Public Art* in collaboration with other City departments and stakeholders.

Ken Williams, *Gateway to the Southwest* (rendering), Pueblo, CO, Image: City of Pueblo, CO

Highway Scale

Highway scale art should be seen from a distance from a fast approaching vehicle. In some cases, as with *Recycled Roadrunner,* it could warrant a stopping point for closer inspection, although it is not necessary.

Near Term

I-25 and University Avenue Roundabouts. NMDOT is reconstructing the I-25 at University Avenue Bridge and exits. Construction is slated to begin in 2020. The project includes creating a new underpass for Triviz under University Avenue and two roundabouts on Triviz, one on each side of University Avenue. These round-abouts present opportunities for large-scale public artworks that serve as landmarks. New Mexico State University (NMSU) is already planning to commission an artwork for the roundabout south of University Avenue. *Las Cruces Public Art* should commission a work for the north roundabout. LCPA and NMSU should work collaboratively so that the works of art are complementary.

Intermediate Term

I-10 and I-25 Split. This is a major gateway to Las Cruces for drivers entering from the south along I-10, as well as a major decision point for people whose destination is Las Cruces or for drivers who are just passing through. The City owns property at this location and has long considered it as a potential location for a city entry monument. This could prove to be a very important landmark for the city.

I-10 and Avenida de Mesilla. This major intersection marks the arrival to Las Cruces driving east on I-10. Avenida de Mesilla, which leads to the historic town of Mesilla, is one of Las Cruces' historic corridors and this intersection could be a candidate for public art.

I-25 and Lohman. The Lohman exits are the most traversed entrances into the city's interior and could be good candidates for art near the exits or once a driver reaches Lohman.

I-25 at I-70. This is another important gateway for drivers and could be a potential location for a landmark artwork.

I-70 and the Eastern City Limits. Drivers entering Las Cruces on I-70 from the east get a dramatic view of Las Cruces as they descend into the valley. This could be a potential location for a scenic overlook. An artwork similar in spirit to the Recycled Roadrunner at the western entrance to the city on I-10 could be a good approach.

Corridor Scale

Corridor scale art is seen by both fast approaching vehicles and pedestrians. It is meant to be seen from far away and up close.

Intermediate Term

Lohman/Amador (East and West). Lohman Avenue changes from a two-way street to a one-way street at S. Doña Ana Street. Amador Avenue changes from a two-way street to a one-way street at S. Miranda Street. The places where the streets change from two-way to one-way create triangular areas. These areas are owned by the City and already boast attractive landscaping maintained by the Parks and Recreation Department. These locations mark the entrance to the Arts and Cultural District and could potentially be future locations for public art.

Solano Avenue. Solano is a major North-South corridor in the city. North of Lohman, parks facing Solano, including Apodaca Park, the Aquatic Center and the Hadley Recreation Complex, could be sites for public art facing Solano visible from the street. South of Lohman, opportunities exist to work with property owners to create a critical mass of murals or other projects, such as artist-designed street banners that make a corridor-wide impact.

Main Street at Solano Avenue. Another important site is the intersection of Main Street and Solano, where passers-by can currently see the three crosses that represent the historic crosses for which the city may have been named. This site is in the Apodoca Blueprint planning area and will potentially be redeveloped, raising the question of what kind of public art is appropriate in the places where the crosses sit.

University Avenue at El Paseo. This intersection marks a western gateway into NMSU and the entrance to the Las Cruces Convention Center.

Roadway Bridges. Areas where major corridors cross arroyos, canals, and the Rio Grande are potential locations for a series of related works of art that mark or draw attention to the intersecting natural and man-made water network, experienced daily.

Arts and Cultural District

Near Term

Roundabout. The roundabout at the northern end of downtown, where Main Street, Church Street and Water Street intersect, is an ideal location for a signature artwork that becomes a symbol for Las Cruces and its Arts and Cultural District.

Intermediate Term

Main Street between Lohman and Bowman. This zone along Main Street could also be a location for an artist-designed gateway to downtown, perhaps spanning over the roadway.

Main Street north of Picacho. This stretch is a major entry to the Arts and Cultural District and could be enhanced with banners, murals or other artistic enhancements.

Main Street south of Lohman. This stretch is also a major entry to the Arts and Cultural District. In addition to banners or murals, medians could be a location for artistic enhancement.

Amador/Lohman Corridor. This corridor, from roughly Solano to Melendres, should let people know that they are entering the Arts and Cultural District. This could be accomplished through encouraging public art and murals on private property, through public art projects in key City-owned areas (see Amador/Lohman split above), or through serial works, such as artist-design banners, that signal that you are entering the Arts and Cultural District.

Picacho/Spruce Corridor. Similarly, the Picacho/Spruce corridor is an important east-west corridor into the downtown area and could be a focus area for public art or serial works.

FUNDING LANDMARK PUBLIC ART PROJECTS

Landmark Public Art Projects would be funded through the General Fund as special appropriations in the City's annual budget. The City could also write grants to fund specific projects in this category.

PROJECT DEVELOPMENT PROCESS FOR LANDMARK PUBLIC ART PROJECTS

Candidates for Landmark Public Art Projects will emerge through City planning as well as in the development of Capital Projects that impact major roadways and gateways. Some sites may also require a partnership with the State of New Mexico Department of Transportation. *Las Cruces Public Art* should monitor the development of City plans and Capital Projects and bring forward potential opportunities to the City Art Board through the Annual Public Art Work Plan process.

Due to the potential complexity of Landmark Public Art Projects, the process of developing the Project Plan (see page 36) should include an in-depth study of the site and a detailed description of the art opportunity and the artist's scope of work.

In most cases, the artist selection for Landmark Public Art Projects should utilize an open call or an invitational process (described in Appendix D). An invitational process would ensure that the pool of artists being reviewed includes artists that have the capability to design, fabricate and install a work of art of substantial scale in a potentially complicated area.

Community Engaged Collaborations

Many of the City's existing public art projects have grown out of work being done by the Parks and Recreation Department, though programs such as the Mural Arts Program and Keep Las Cruces Beautiful, with the dual goals of beautifying public space and engaging Las Crucens in actively learning and participating in artistic activities. Other City departments, such as the Sustainability Office in the Department of Economic Development, have worked with community-based nonprofit organizations to explore the power of public art to both enhance public space and bring people together. In addition, some community-based nonprofits are proactively engaging with the City to help realize ideas for public art projects that are being generated by artists and the community.

Las Cruces Public Art should build on this interest and understanding that art can be used to help achieve community development goals. LCPA should work with other City departments as well as community organizations as active partners in public art projects that are beneficial to both partners and to the public. Employing the partners' community relationships and outreach expertise, these projects should be specifically designed to engage Las Cruces youth or members of the general public in the development and execution of a public art project. For its part, *Las Cruces Public Art* can bring to the table valuable expertise in scoping out public art projects and selecting artists, as well as funds to supplement artist fees, ensuring that artists are qualified and that the resulting artwork is a valuable addition to the City's collection.

Ellie Balk, *Visualize Pi Perspective,* Brooklyn, NY, Photo: Ellie Balk

Community Engaged Collaborations will help achieve the following goals for *Las Cruces Public Art:*

GOAL 1
Elevate Las Cruces as the Arts Capital of Southern New Mexico

- These projects can be ideal for local artists who can engage deeply with the community over an extended period of time to develop the project and/or create the artwork.
- Collaborations with the City's museums can support visitorship to these institutions and help promote Las Cruces' cultural offerings.

GOAL 2
Add Visual Interest and Beauty

- Through interdepartmental collaborations, public art can beautify existing elements of the built environment, including parks, streetscapes, and other neighborhood infrastructure.

GOAL 3
Activate Public Spaces

- Artists who engage the community in the project development process can help the community take ownership of public spaces and help build a sense of pride in Las Cruces' neighborhoods and public spaces.

GOAL 5
Make Art and Culture a Way of Life

- Through these projects, community members can engage directly with artists and artmaking.
- Participating in these projects can build Las Crucens' appreciation for public art through hands-on experiences.
- Interdepartmental and community collaborations can help ensure that public art is present in all of Las Cruces's neighborhoods and that all residents have a chance to see art in their everyday lives.

CRITERIA FOR EVALUATING COMMUNITY ENGAGED COLLABORATION PUBLIC ART OPPORTUNITIES

When reviewing potential opportunities to develop a Community Engaged Collaboration in partnership with another City department or organization, *Las Cruces Public Art* should consider the following:

- There is a willing partner that is able to dedicate staff time and financial resources to supporting the project.
- *Las Cruces Public Art* has adequate funding for the selection process and artist fee, and the partner has resources for the creation of the artwork and related community engagement.
- The partner is already engaged in doing work in the neighborhood/community and has strong relationships there or has a plan and the resources to develop the necessary relationships.
- *Las Cruces Public Art* and the partner share a clear vision for the public art project and its goals and outcomes and there is buy-in from all levels of the partnering Department or Organization.
- The project is on City property.
- The project aligns with *Las Cruces Public Art*'s vision and goals.

Over time, *Las Cruces Public Art* can strengthen its relationships with partners and discover new ways of working together.

Tracy Silva Barbosa, *Azulejos on Belleville,* New Bedford, MA, Photo: Tracy Silva Barbosa

SPECIFIC OPPORTUNITIES FOR COMMUNITY ENGAGED COLLABORATIONS

The following represent potential opportunities that surfaced during the planning process. LCPA should track these projects, as well as continue conversations with potential partners to uncover new ideas.

Near Term

Tunnel Mural. The Parks and Recreation Department is interested in working with the community to install a mural in the (Alameda Arroyo) Multi-use Trail Tunnel under I-25. LCPA should work with Parks and Recreation to develop a draft Project Plan that also outlines the division of responsibilities for the project.

Mural Arts Program. LCPA should work with Parks and Recreation to grow and strengthen this existing program for youth.

Intermediate Term

Community Art Residencies. LCPA should work with Parks and Recreation to explore the idea of creating studio space in a Recreation or Community Center for an artist to work with community groups and individuals on public art projects.

Community Schools. LCPA should explore opportunities to partner with the Parks and Recreation Department to support public art in schools and/or engage students in public art projects through its Community Schools program and After School Program.

Tactical Urbanism. LCPA should continue conversations with the City's Office of Sustainability to explore how to support communities interested in low-cost, temporary beautification projects.

Museum Exhibitions. LCPA should continue conversations with Quality of Life Department staff about potential public art projects related to museum exhibitions that can extend the reach beyond the Museum's walls and promote visiting the Museum.

FUNDING FOR COMMUNITY ENGAGED COLLABORATIONS

Las Cruces Public Art should make an annual request for General Fund support for Community Engaged Collaborations. LCPA's contribution to most projects would be staff time, funding an artist selection process, and paying artist fees. The partner(s) would fund materials and supplies and other expenses related to project execution.

Community members work with artist David Best to build *The Temple of Time.* Photo: City of Coral Springs, FL

PROJECT DEVELOPMENT PROCESS FOR COMMUNITY ENGAGED COLLABORATIONS

When it is time to begin the project development process, the Art Program Coordinator should develop a Project Plan in collaboration with the partner. The Project Plan would be approved by the City Art Board as well as the appropriate staff and/or oversight body of the partner. The City Art Board would then present the Project Plan to City Council.

In most cases, *Las Cruces Public Art* would take the lead on managing artist selection and concept design approval. The process would be managed by the Art Program Coordinator and the review and approval process would come through the City Art Board.

If a large number of these projects are anticipated to be murals, *Las Cruces Public Art* may want to consider developing a juried Mural Artist Roster. Art selection committees would utilize this roster to select artists. For other projects, an open or invitational call may be appropriate.

Other elements of project management, including community engagement and project implementation would be managed by the partner. Artwork created through Community Engaged Collaborations would become part of the Community Collection. Some of these pieces, because of the nature of the materials or the nature of the site, should be temporary in nature. At the time of commissioning an expected lifespan should be established and a plan for de-installation should be included in the Project Plan. These projects would be maintained and conserved by LCPA.

Jessica Witte, *Seed the Change,* St. Louis, MO,
Photo: Meridith McKinley;
Valerie Theberge, *Emerge,* Reston, VA,
Photo: Reston Association

Las Cruces Stories

Las Cruces Stories are special opportunity public art projects that illuminate aspects of the unique history and present-day cultures of Las Cruces. Not necessarily tied to City capital projects, Las Cruces Stories projects would be initiated periodically and would, in many cases, be in collaboration with organizations or community groups in Las Cruces. A Las Cruces Stories project could, however, be an appropriate approach for Landmarks or Parks and City Facilities projects. What makes a public art project a Las Cruces Stories project is the intentional focus on creating a public art project that expresses or explores a specific facet of Las Cruces' past, present and future.

Las Cruces Stories projects can help achieve the following goals for *Las Cruces Public Art:*

GOAL 1
Elevate Las Cruces as the Arts Capital of Southern New Mexico

- Las Cruces Stories projects can highlight aspects of what make Las Cruces unique, helping to create a sense of place and pride in community.
- These projects can create platforms for sharing Las Cruces' rich cultures with both locals and visitors, reinforcing Las Cruces' identity as a cultural destination.
- The City's museums can be ideal collaborators for Las Cruces Stories projects, and the projects can, in turn, promote visitorship to those destinations.

GOAL 3
Activate Public Spaces

- Las Cruces Stories projects can be interactive and engaging, asking the viewer to participate in some way.

GOAL 5
Make Art and Culture a Way of Life

- These projects can bring the community together in sharing, reflecting, remembering the past or envisioning the future.
- Through their focus on local stories, these projects can be distributed throughout neighborhoods across Las Cruces.

Mary Beth Meehan, *Carlos* (from the *Seeing Newnan* series), Newnan, GA, Photo: Mary Beth Meehan

CRITERIA FOR EVALUATING LAS CRUCES STORIES PUBLIC ART OPPORTUNITIES

Ideas for Las Cruces Stories will typically come out of conversations with other City departments and other community partners. The City Art Board should use the following criteria to evaluate whether an idea is a good fit for a Las Cruces Stories public art project:

- The idea brings to light a story about Las Cruces that is not already widely represented in the public art collection or in other highly visible and accessible public spaces.
- There is an appropriate site available to create an artwork and the site supports the subject of the artwork.
- There is a willing community partner that brings knowledge and expertise around the subject matter being explored.
- There is sufficient funding available to create an artwork at the chosen site.

SPECIFIC OPPORTUNITIES FOR LAS CRUCES STORIES

There are numerous elements of Las Cruces' past, present and future that could be explored through public art.

Projects could be commissioned that reveal and explore people or groups that are under-represented in Las Cruces' public art or public spaces. Examples might include exploring the African American history of Las Cruces by partnering with initiatives such as the African American Historical Research Endowment at the Community Foundation of Southern New Mexico, or exploring the history and contemporary influence of the indigenous peoples in Las Cruces.

Artists could explore the cultural and physical impact of the Rio Grande and the acequias on the past, present and future of Las Cruces. Or artists could explore other aspects of the natural environment that have had a unique impact on the community, such as the region's National Monuments – Organ Mountains-Desert Peaks (OMDPNM), Prehistoric Trackways, and White Sands – and other elements of the unique desert ecosystem that shape the culture of Las Cruces. Possible partners for environmental topics could include Friends of OMDPNM, Southwest Environmental Center, Asombro Institute, Native Plant Society, Cruces Creatives, and others.

Las Cruces' place as a crossroads is an idea that spans its history to the present day. The area was part of a major thoroughfare and trade route for indigenous peoples prior to the arrival of Europeans. The Camino Real, built during the Spanish colonial era, passed right through the heart of present-day Las Cruces. Las Cruces is a crossroads today, as well, with the University bringing people from all over the world to Las Cruces to learn and exchange ideas. And it is also a major pathway for migrants and asylum seekers coming from the south to seek a better life.

That idea of crossroads could even extend to Las Cruces' emerging role in space travel. Spaceport and other space related activities could impact the future of the region. Celebrating and exploring this narrative through public art could be done with those partners or perhaps in collaboration with the Las Cruces Space Festival.

FUNDING FOR LAS CRUCES STORIES

Las Cruces Stories public art projects would be funded through the General Fund as special appropriations in the City's annual budget. The City could also write or partner on grants to specifically fund projects in this category and ask partners to contribute funds. Las Cruces Stories projects could also be Parks and Community Facility projects, as described above, and funded through Percent for Art.

PROJECT DEVELOPMENT PROCESS FOR LAS CRUCES STORIES

Through the process of developing the Annual Public Art Work Plan, the Art Program Coordinator would review potential opportunities with the City Art Board and, when the right opportunity and partnership surfaces, include it in the Annual Public Art Work Plan.

Las Cruces Stories public art projects should be commissioned using the Standard Public Art Commissioning Process outlined in this plan.

Thomas Agran, *Park CR Murals,* Cedar Rapids, IA, Photo: Thomas Agran

Clockwise from left: Michael Naranjo, *Eagle Man;*
Vela, *Rio Grande Theatre;*
Lorenzo Zepeda with Alma Arts and the Murals Arts Program, *When Trees Play*

PUBLIC ART PROGRAMS

In addition to its work commissioning public art, LCPA will lead or partner with others to develop and implement a discrete number of programs. Overall, these programs are aimed at supporting local artists in developing public art as part of their practice – a key part of LCPA's mission. Programs will provide training and mentorship opportunities to help local artists grow their own practice in public art and will provide practical tools and resources for use by others interested in commissioning public art.

Artist Professional Development

TRAINING

LCPA should collaborate with other entities to provide training workshops and other resources for artists interested in pursuing public art. There are many institutions and organizations in the region that have expertise in professional development for artists or serve artists' needs and who may be interested in developing joint programming, including the Dona Ana Arts Council, NMArts, NMSU Department of Art and Art Museum, the City of El Paso's Museum and Cultural Affairs Department and its Public Art Program, and public art programs throughout New Mexico. Collaborating with these entities can help reach a larger audience and will bring more resources to the table.

Topics to cover in artist training workshops can include responding to Calls for Artists, insurance and other business and legal topics, working with fabricators and installers, developing contracts and budgets, documenting and marketing your work, and more.

In addition to curriculum-based workshops, LCPA can work with other regional commissioning and exhibiting entities, such as NMArts, NMSU, and El Paso Public Art, to offer artist talks with experienced, nationally recognized artists who may be in the region for a project. These artist talks could focus on the "behind-the-scenes" aspects of developing a public art project from the artist's point of view, and can help demystify the commissioning and project development process for artists new to public art.

There may also be opportunities to record these workshops and talks and make them available online for a broader audience. These and other existing materials can be catalogued and made available on LCPA's website.

MENTORSHIP

LCPA should develop a mentorship program to provide local artists new to the field of public art with the opportunity to assist experienced artists with LCPA commissions. The goal of the mentorship would be to provide opportunities for artists to gain technical and administrative experience needed to compete within the field of public art locally and nationally, as well as to build their public art resume.

LCPA should determine on a case-by-case basis what commissions would be appropriate for a mentorship. Usually this will depend on the budgets for new commissions and the scope of work for the artist. The mentoring component should be included in the original RFQ for the project and the mentoring responsibilities should be built into the scope of work in the lead artist's contract.

LCPA should invite local artists to apply for the mentorship opportunity through an open Request for Qualifications/Call for Artists. If a large number of mentorship opportunities are anticipated, LCPA could establish a juried Mentee Artist Roster of local artists to draw from. The Selection Committee for the public art project would review qualifications and narrow the list down to 3 – 5 candidates for the lead artist to choose from. The lead artist would select a mentee artist based on a review of qualifications and an interview.

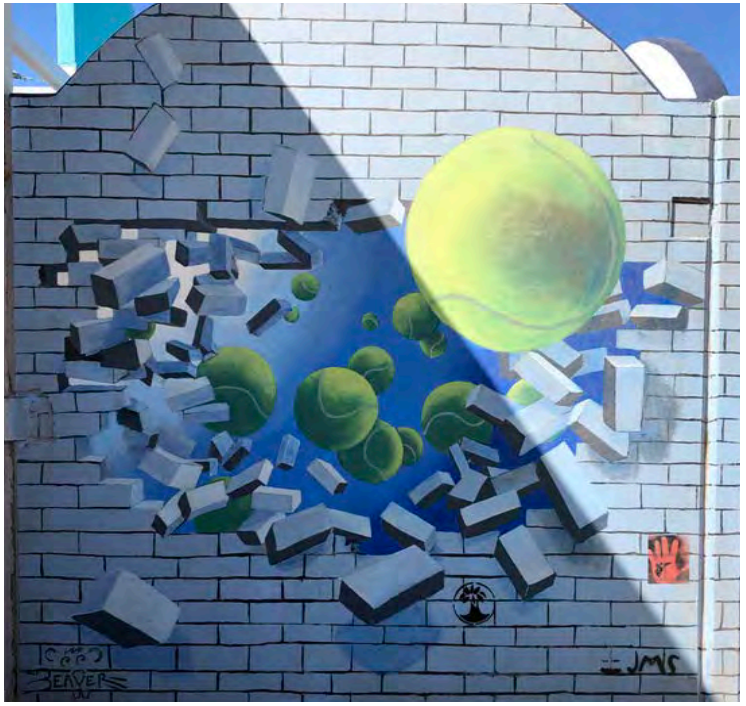
The lead artist would establish a scope of work for the mentee artist. The responsibilities of the mentee artist might include attending planning and community meetings; conducting research regarding materials, design issues and building codes; and other duties that relate to the design, fabrication and installation of the artwork.

The mentee artist would be paid a fee directly by LCPA.

Mural Best Practices Guide

Murals are a popular form of public art in Las Cruces and speak to the region's cultural heritage and artistic heritage. Many entities in Las Cruces, such as the Downtown Las Cruces Partnership (DLCP), the Arts and Cultural District, Doña Ana Communities United, local businesses and galleries, Las Cruces Arts Association, Murals of Las Cruces, Cruces Creatives and other community organizations, are interested in commissioning murals to improve facades, revitalize neighborhoods, and support the arts. While some of the projects LCPA commissions on public property may be murals, LCPA can also play a role supporting murals on private property by developing and making accessible a best practices guide to assist private property owners and community groups interested in commissioning murals, as well as local mural artists. This guide would focus on the key issues that should be considered when commissioning murals – such as permissions, project lifespans, contracts, and artist's rights – as well as considerations regarding materials, wall preparation, and other technical issues.

Eugenia "AO" Carmona, *Thomas Branigan Library Mural,* Las Cruces, NM, Photo: Meg G. Freyermuth; Erik T. Burke, *Walk Before Ya Run,* Reno, NV, Photo: Erik T. Burke



Clockwise from left:
Shaun Carpenter, Shaunna Foster and the Mural Arts Program, *Evolution of Loss*; Lorenzo Zepeda and the Mural Arts Program, *The Path of Choice;* Karen Yank, *Pride.*

COMMUNICATIONS

Las Cruces Public Art should make itself and the City Art Board known within the community and with its City colleagues as the City program responsible for commissioning, purchasing, and approving public art for City property. Effectively communicating its role, as well as its vision, to both the general public and to City colleagues will be vital to the success of the program.

Las Cruces Public Art should develop and implement an effective communications strategy that serves to:

- Raise the profile of LCPA, individual projects, and the Las Cruces Public Art Collection, as well as all public art that is accessible throughout the City.
- Build a greater understanding around the role of the City Art Board and create a level of transparency around the process for creating new public art projects.
- Encourage people to get involved on the City Art Board or on an Art Selection Committee, or to participate in Community Engaged Collaborations or other public art projects.
- Engage with local artists, encouraging them to apply for projects and learn more about public art practice.
- Educate people about individual works of public art, the artists who create them, the processes they use, etc.
- Draw attention to Las Cruces as a destination for high quality public art.
- Engage people with the works in the Las Cruces Public Art Collection.

Message and Identity

Las Cruces Public Art should be the umbrella under which all of the City's public art activities take place. It should be understood that if a City department is interested in commissioning public art, they work with LCPA to manage the artist selection and follow the procedures outlined in this plan.

The name *Las Cruces Public Art* should be used in all communications, including print materials, press releases, website, social media and identification labels.

When developing materials, LCPA should also consider developing key messages that are reinforced through all communications channels. Potential key messages are:

- Celebrate the talents of commissioned artists.
- Promote the role that the community has played in the selection of the artist or creation of the work.
- Relate projects back to the mission and vision of the program.
- Underscore that the approach taken toward planning, funding and implementation is related to best practices in public art.

Presence in the Community

As part of its overall communications strategy, LCPA should identify opportunities to participate in existing community events with the goal of raising awareness about LCPA and public art in Las Cruces. Annual events such as National Night Out or the Las Cruces Space Festival could be good opportunities to share information with the public about the program and, potentially, engage the public in the development of a public art project, such as a temporary mural, street painting or other hands-on collaborative activities. LCPA can also consider having a presence at more frequent events such as the Farmers & Crafts Market.

Public Art Catalog

LCPA should continue to maintain and update a full inventory of all work in the Las Cruces Public Art Collection, including high-quality images and descriptions that are accessible to the public via the City Art Tour on the City's website. LCPA can also consider adding public art in the city to national public art websites such as Westaf's Public Art Archive or the Museum without Walls. Print brochures providing an overview of the collection, outlining a self-guided tour and/or about specific works in the collection can also be a resource that is distributed at community facilities and via Visit Las Cruces and shared with people interested in public art in Las Cruces.

Project-Specific Communications Strategy

The Art Program Coordinator should develop, and include in the Project Plan, a communications strategy for each public art project that includes communications, stakeholder engagement and community involvement opportunities during the commissioning process through the unveiling of the artwork. The strategy should identify target audiences, messages, and vehicles for communication, as well as a timeline linked to the public art project milestones.

MEET THE ARTIST SESSIONS

For all new public art commissions, LCPA should work with the artist to design one or more open meetings that invite the public to meet the artist and learn about his or her practice and for the artist to learn about the community. These sessions should be organized and facilitated by LCPA.

ARTIST-DESIGNED ENGAGEMENT

For some new commissions, LCPA may also require that the artist develop their own engagement process to inform their project.

Programs to Promote Engagement with the Public Art Collection

LCPA should develop partnerships to bring the City's public art to life. Projects could include walking tours of public art in different parts of the city, curriculum materials focused on specific public artworks, engaging performing artists or musicians to create new work in response to public artworks, photography workshops focused on the public art collection, and more.

Clockwise from left:
Barios Caballeros, *EJ & Mable;*
C.M. Djorojieski, *Albert Norris Johnson Sr.;*
mural at Art Obscura

APPENDIX A:
ACKNOWLEDGEMENTS

This public art master plan could not have been developed without the thoughtful input and dedicated work of the following people:

Mayor
Ken Miyagishima

City Council
Jack Eakman
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Greg Z. Smith
Gill M. Sorg
Gabriel Vasquez

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Rebecca Slaughter, *Deputy Director*
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Rebecca Courtney, *Vice Chair*
Susan Frary, *Secretary*
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Board Chair, Doña Ana Arts Council
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Aliza Schiff, Via Partnership
Robert A. González
Eleanor Safe, Design

Artist Roundtable Participants

March 27, 2019 – Branigan Cultural Center
Kathleen Albers
Christina Ballew
Sandra Bender
Carolyn Bunch
Karen Conley
Rebecca Courtney
Shaunna Foster
Susan Frary
Meg Freyermuth
Emma Henderson
Logan Howard
Jack LeSage
Susan McNeill
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Deret Roberts
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Gail Gash Taylor
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Special thanks to Aidee Cosme and Ben Fyffe of the City of El Paso's Museums and Cultural Affairs Department for arranging our tour of El Paso's public art and to Bill Helm, Peter Svarzbein, and Mitsu Overstreet for sharing their knowledge during the tour.

APPENDIX B:
DEFINITIONS

The following key terms are used throughout the Las Cruces Public Art Master Plan.

Acquisition
An artwork that is added to the City of Las Cruces Public Art Collection through commission, purchase, or donation. Acquisitions are one-of-a-kind, not mass-produced or off-the-shelf, unless part of a limited edition.

Annual Public Art Work Plan
Plan developed by the Arts Program Coordinator, in collaboration with the City Art Board, that outlines public art projects, programs and other activities for the coming fiscal year. Approved by the City Art Board and presented to City Council as an informational item.

Artist
An individual generally recognized by critics and peers as a professional practitioner of the visual, performing and/or language arts, based on his or her body of work, educational background, experience, exhibition history, publication and/or creation of artworks. For commissioning and acquisition purposes, an artist cannot be a City employee, a member of the City Art Board or the relevant Art Selection Committee. If part of a Capital Project, the artist cannot be a member of the Prime Consultant's firm or team.

Art Selection Committee
An ad-hoc committee of the City Art Board charged with reviewing artists' qualifications and artist Concept Proposals and making recommendations back to the City Art Board.

Artist Roster
A pre-qualified list of artists that could be utilized by Art Selection Committees and/or the City Art Board for artist selection processes. Rosters are developed through an RFQ process and are approved by the City Art Board.

Artwork
An aesthetic creation of permanent or temporary medium or combination of media resulting from the skill and creativity of an artist or artists.

Call for Artists
General term for a request for artists to apply for a public art commission.

Capital Improvement Program
A City budget document that outlines City Capital Projects for the coming fiscal year and projects upcoming Capital Projects for the coming five years.

Capital Projects
Building and renovation projects outlined in the Capital Improvement Program.

City of Las Cruces Public Art Collection
Public art owned and cared for by the City of Las Cruces, and located on City property, including works in the Civic Art Collection, the Community Collection, the Legacy Collection and the Portable Works Collection. Does not include works of art in the Museum Art Collection, the Library Art Collection, monuments and memorials in Veteran's Park, Gifts of State, or monuments and memorials that are not works of art.

Civic Art Collection
Public art on City property or in City facilities that was approved by the City Art Board. This includes permanent and temporary works commissioned by Las Cruces Public Art as well as gifts of artwork reviewed and accepted by the City Art Board. Part of the City of Las Cruces Public Art Collection.

Commission
An artwork, permanent or temporary, that is created by an artist at the request of LCPA and under contract with the City of Las Cruces specifically for a site and/or community.

Community Collection
Works of public art created through the Mural Arts Program or other community-based projects commissioned by Las Cruces Public Art. These works are typically temporary in nature, with a lifespan agreed upon at the outset of the project. Part of the City of Las Cruces Public Art Collection.

Concept Proposal
The phase of a public art project in which an artist creates an initial proposal, including diagrams or a maquette, and conducts a preliminary cost estimate.

Conservation
The regularly scheduled examination, documentation, treatment and preventative care of an artwork conducted by a professional art conservator.

De-accessioning
The permanent removal of a work from the City of Las Cruces Public Art Collection by selling, donating or destroying it.

Donation
Art donated to the City of Las Cruces Public Art Collection from a private individual, institution or other outside source and accepted by the City Art Board. Donations are sometimes referred to as gifts.

Donor
An individual or entity that donates an artwork to the City or makes a monetary contribution to the Public Art Fund.

Final Design
The phase of a public art project in which the artist finalizes the design, placement, installation specifications and cost estimate, and has relevant components prepared and stamped by a licensed engineer.

General Fund
The City's main operating budget, includes all resource inflows and outflows that are not associated with special-purpose funds.

General Obligation (G.O.) Bonds
Debt instruments authorized by a vote of the electorate to finance capital improvements. The bonds are subject to covenants and the issuance of bonds is based on the full faith and credit of the City.

Gifts of State
Items given to the City of Las Cruces by a domestic or foreign government official as an expression of goodwill. These items are not part of the City of Las Cruces Public Art Collection.

Impact Fee
Fees imposed on property developers by the City for new infrastructure that must be built or increased due to new property development.

Landmark
An object or feature that is easily seen and recognized from a distance, especially one that enables someone to establish their location.

Las Cruces Public Art
The name of the City of Las Cruces' public art program.

Legacy Collection
Works of public art owned by the City that pre-date the City Art Board and works of art that were commissioned or donated without City Art Board approval. Part of the City of Las Cruces Public Art Collection.

Lender
An artist, organization or other entity that loans a work of public art to the City.

Loan
Public artworks provided to the City of Las Cruces for its use for a period of time, to be returned to the owner after the loan period expires.

Maintenance
The routine care and repair of works of public art that does not require specialized expertise (i.e.: dusting, washing, changing light bulbs, lubrication of moving parts, etc.).

Memorial
A structure that is established to remember a person or people who have died.

Monument
A structure (plaque, artwork and/or other item) sited in a public location that is established to honor, preserve the memory of, or commemorate a deceased person(s), an event that occurred in the past, or an important idea that has shaped or impacted the community.

Mural
A painting or other work of art executed directly on a wall.

Percent for Art
A public art funding mechanism in which a certain percent of capital project funds are set aside for the commissioning of public art.

Portable Works Collection
Smaller scale, non-site-specific artwork, generally displayed in City facilities. Part of the City of Las Cruces Public Art Collection.

Prime Consultant
The lead designer for a City Capital Project. Typically an architecture, landscape architecture or engineering firm.

Project Plan
A document developed by the Art Program Coordinator with input from the City Art Board which outlines the work that must be done to undertake a specific public art commission or purchase and establishes the goals against which the project will be reviewed. The Project Plan is approved by the City Art Board and presented to City Council at a Work Session by the City Art Board Chair.

Public Art
Elements of a public place that are designed by a professional artist or artist team. Public art can be permanent, temporary and/or functional. Public art can be stand-alone or integrated into the architecture, landscape or infrastructure such as public buildings, bridges and parks. Public art can be the sole creation of the artist or it may result from a design team approach in which artists work on project teams with architects, engineers, landscape architects and others to design and create public places. Public Art, for the purposes of acquisitions by Las Cruces Public Art, does not include mass produced work, with the exception of limited editions controlled by the artist.

Public Art Fund
A separate fund established by the City to hold funds allocated for public art from Percent for Art, the general fund, grants, and private fundraising.

Qualifications
Materials sent by an artist upon request of the City of Las Cruces that demonstrate the capabilities of the artist. Qualifications generally include images of the artist's relevant previous artwork with a corresponding image list, a resume, cover letter or statement of interest, and references.

Request for Qualifications (RFQ)
Term for a document soliciting qualifications from artists for a specific public art project or for an artist roster.

Request for Proposals (RFP)
Term for a document soliciting Concept Proposals from artists for a specific public art project.

Site-Specific Artworks
Artworks that are inspired by and created to fit the context of a particular place.

Temporary Public Art
Works of art that are created to be in a public place for a limited period of time, as agreed upon at the outset of the project.

Visual Artists Rights Act (VARA)
A United States law (17 U.S.C. § 106A) granting certain rights to artists. VARA guarantees to authors of fine art the right to claim or disclaim authorship in a work; limited rights to prevent distortion, mutilation, or modification of a work; and the right, under some circumstances, to prevent destruction of a work that is incorporated into a building.

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APPENDIX C:
SURVEY RESULTS

Purpose and Methodology

As part of the outreach process of developing the Las Cruces Public Art Master Plan, the City of Las Cruces and the City Art Board, working with project consultant Via Partnership, conducted an online survey. The survey was designed to gather input on a broad set of possible directions for public art as well as to learn more about people's perceptions of Las Cruces. The survey is one of several tools being used to gather input for the development of the Plan. The survey was launched on February 15 and was up through May 15, 2019. The survey received 226 complete and an additional 97 partial responses.

The survey asked five questions related to people's preferences for public art:

- *Which examples are you familiar with?* Please click on each image you recognize. (Respondents were shown 26 examples of artwork in Las Cruces).

- (Respondents were shown 24 examples of public art from other cities). *Of these projects, pick up to five that you think are visually interesting and represent the type of art that you think would be successful in Las Cruces.*

- *What is the IMPACT that public art should have in Las Cruces?* (Respondents were asked to indicate five preferences from a list of 14 options)

- *What TYPES of artwork would you like to see in Las Cruces?* (Respondents were asked to indicate four preferences from a list of 11 options)

- *What are the priority LOCATIONS in Las Cruces for new public artworks?* (Respondents were asked to indicate four preferences from a list of 13 options)

We also asked:

- *What is the first thing that comes to mind when you think about Las Cruces?*

- What places in Las Cruces do you take people to show them what Las Cruces is all about?

- Tell us about something unique about Las Cruces that a visitor or newcomer might not know about.

Findings

Several themes emerge from the survey results that cut across multiple questions and help us understand people's preferences related to public art, as well as their perceptions of Las Cruces.

COLORFUL, BIG, AND BOLD ARTWORK

First, survey respondents were attracted to art that is big, bold, and colorful and they want this kind of art for Las Cruces. Of the Las Cruces artworks shown on the survey, people were most familiar with large-scale, prominently located works such as Tony Pennock's water tank mural *Jornada del Muerto* on Triviz and Griggs (93.9%) and *Recycled Roadrunner* by Olin Calk at the 1-10 Rest Area (87.9%).

These types of large, colorful, iconic artworks were most popular among the examples of public art in other cities, as well. Survey respondents were asked to choose artworks from other cities that represent the type of artwork they think would be successful in Las Cruces from a set of images. The three most popular artworks were *Reflections on the Brazos* by Ryah Christensen – a colorful 4'x40' glass and stone mosaic embedded in the sidewalk along a street corner in Austin; *Enchanted Promenade* by TILT – a series of 10 giant peony bouquets temporarily installed in a pedestrian walkway in Houston that glow with color-changing LED lighting; and *Marquise* by Marc Fornes – a massive, dramatic, brightly colored canopy at the entrance to El Paso's Westside Natatorium building. And when asked to elaborate on why they chose the artworks they did, the most frequent responses were: 1) colorful (69 answers) and 2) big/bold (28).

These are the type of artworks that can serve as "memorable, highly recognizable landmarks," and indeed that was a popular selection for the impact that public art should have in Las Cruces, with 41.7% of respondents selecting this choice. Furthermore, 43.8% of respondents selected "artwork that is large-scale and iconic" as a type of artwork they would like to see more of in Las Cruces.

LOCAL RELEVANCE

Second, survey respondents also showed a strong preference for artwork that is meaningful and specific to the community and context of Las Cruces. After colorful and big/bold, the third most popular reason people chose the artworks they did from the examples from other cities was because they were culturally significant, locally relevant and show the culture of the area (23 answers). This supports a survey-wide finding showing a strong desire that public art in Las Cruces should reflect local narratives, histories, and stories and should be culturally relevant. Forty-two percent of respondents felt the impact that public art should have in Las Cruces is to "give voice to history and cultural heritage," making this impact the fourth most popular choice from the 14 options provided. And when respondents were asked to tell something unique about Las Cruces, by far the most popular type of answer was a story related to local history and culture, supporting the idea that the local culture and heritage can provide fertile ground for exploration by artists who are making work for Las Cruces in the future.

Survey respondents also feel artwork should be appropriate to the environmental and physical context of Las Cruces – its landscape and its sense of place as a New Mexican and Southwestern city. Following closely behind cultural relevance as a reason why people chose the artworks they did from other cities, was the artworks' perceived appropriateness to the region or fit with the landscape/ environment of Las Cruces or the Southwest (21 answers).

Throughout the survey responses there was a strong sense that Las Cruces has a special mix of cultures; that people in Las Cruces are, and have historically been, from all over; and that this is what makes Las Cruces what it is. This is related to the preference for artwork that shows the local culture of the area and that is appropriate to the natural environment, because it shows that people have a strong sense of what Las Cruces is, grounded in its cultural heritage, history, and physical surroundings – all narratives that can be woven throughout the public art program for artists to explore.

BEAUTIFYING EVERYDAY PLACES

People are also interested in art that beautifies and enhances the appearance of everyday places. This was the number one impact that survey respondents felt public art should have, with more than 57% of people stating that public art should enhance the visual appearance of streets and beautify public infrastructure. Artist-designed functional elements in the streetscape, such as benches, bike racks, crosswalks, manhole covers, etc. was the second most popular type of artwork that people would like to see in Las Cruces (after "artwork by local and regional artists"). People are interested in art that improves streetscapes and serves a purpose while doing so.

People are also interested in art that is interactive or activates public spaces. This was selected by 37.9% of respondents as an impact public art should have and was also a popular choice from the types of public artwork provided (41.3% chose "interactive and playful"), as well as a common reason for liking artworks from other cities (interactive or immersive was mentioned 19 times).

SUPPORTING LOCAL CREATIVE CULTURE

Throughout the survey, strong support for Las Cruces' local artists and local creative culture was shown. Just over 50% of respondents selected "enhances the visibility of Las Cruces' local creative culture" as the impact public art should have, making it the second most popular answer to that question. In addition, "artwork by local and regional artists" was the number one type of artwork people would like to see in Las Cruces, as mentioned above. Throughout the survey, including in many write-in answers, strong support for and pride in Las Cruces' local artists was shown.

Taken together the survey responses help provide a picture of the types of public art that people would like to see in Las Cruces and what they believe public art should achieve for the city and its residents.

1. Below is a small sampling of public artwork already existing in Las Cruces. Which examples are you familiar with? Please click on each image you recognize.

Artwork	Percent
"Jornada del Muerto," Tony Pennock, Triviz & Griggs	93.9
"Recycled Roadrunner," Olin Calk, I-10 Rest Area	87.9
"Dineh," Peter Toth, Apodaca Park	82.1
"Earth and Cosmos," Glenn Schwaiger, Main & Organ Callecita	75.4
"Mabel," Barios Caballeros, Las Cruces City Hall	75.4
"Journey to Tlalocan," Tony Pennock, S. Sonoma Ranch & Canyon Point	71.1
"Valley of the Moon," Tony Pennock, Roadrunner & Millennium	67.9
"Celebrate," Bob Diven, Las Cruces City Hall	66.1
"The Royal Road," Tom Askman, Thomas Branigan Memorial Library	66.1
"Eagle Man," Michael Naranjo, Las Cruces Museum of Art	65.0
"Color me Cruces," Anahy Nunez, Aaron Valenzuela and Christina Ballew, 318 N Main	63.9
"Entrada del Sol," Glenn Schwaiger, Hadley & N. Manzanita	63.2
"Rio Grande Time," Tony Pennock, Plaza de Las Cruces	63.2
"La Entrada," Tony Pennock, Albert Johnson Memorial Park	58.6
"Unity in Diversity," Beverly Penn-Barron, Albert Johnson Memorial Park	58.2
"Day of the Dead," VELA, Hwy 28 and Union Ave.	47.5
"Albert Johnson," C.M. Djorojieski, Albert Johnson Memorial Park	44.6
"Refuge," Andrew Nagem, Lions Park / Laabs Pool	40.7
"Quail Morning," Tony Pennock, East Lohman	40.4
"Katchina, Bullfighter and Roadrunner Mosaics," Artist Unknown, Main and Picacho	40.0
"Untitled," SUM Artist, Meerscheidt Recreation Center	33.2
"Pride," Karen Yank, East Mesa Public Safety Facility	31.1
"Tree of Life," ALMA & CLC Mural Arts, Parks & Rec Casteneda Building	29.3
"Laabs Pool Fence," Shaunna Foster & Lorenzo Zepeda, Laabs Pool	22.9
"Roadrunner," Ruben Garcia, I-10 and Crawford Blvd.	16.1
"Sacred Rain Arrow," Shauna Foster & Lorenzo Zepeda, Archery Range	10.0

2. Of these projects, pick up to five that you think are visually interesting and represent the type of art you think would be successful in Las Cruces.

Artwork	Percent
“Reflections on the Brazos,” Ryah Christensen, Austin, TX	45.7
“Enchanted Promenade,” TILT, Houston, TX	44.1
“Marquise,” Mark Fornes / TheVeryMany, El Paso, TX	39.3
“Snakes at Mesa del Sol,” George Radvonich, Albuquerque, NM	30.8
“Ballroom Luminoso,” Blessing Hancock and Joe O’Connell, San Antonio, TX	27.5
“Solaris Light Tree,” Lawrence Argent and Jen Lewin, Vail, CO	27.1
“67th Avenue Bus Shelter,” Leticia Huerta, Phoenix, AZ	23.9
“Dineh,” Allan Houser, Santa Fe, NM	23.5
“Fall Of The Ten Suns,” Jessica Angel, Albuquerque, NM	21.9
“Over Continents and Oceans (projection),” Tiffany Carbonneau, Crete, NE	20.6
“River Road,” Vicki Scuri, Tucson, AZ	19.8
“47Stories,” Shira Walinsky and Laura Deutch, Philadelphia, PA	18.2
“Triumph,” Richard Deutch, Palo Alto, CA	16.2
“Rustician,” Karl Unnasch, Montevideo, MN	15.8
“Riverine,” Stacy Levy, Niigata, Japan	15.4
“Double Play,” Robin Brailsford, Frisco, TX	15.4
“Your Essential Magnificence,” James Edward Talbot, Austin, TX	15.0
“Seen/Unseen,” Mary Beth Meehan, Providence, RI	13.4
“Drift Inversion,” David Franklin, Denver, CO	12.6
“Cuerpos Celestiales,” Rolando Briseno, Frisco, TX	11.7
“Ferrocarrilero,” Art Garcia, El Paso, TX	11.3
“Morning,” Ann Gardner, Washington, DC	7.7
“Arcs in Motion,” Catherine Woods, Pinellas, FL	6.9
“Kinloch Basketball Mural,” William LaChance, Kinloch, MO	6.1

3. Of the projects you chose, what do you like about them?

Artwork	Response Number
Colorful	69
Big, bold	28
Culturally significant / locally relevant/shows culture of area	23
Appropriate to region / fits with LC and SW	21
Interactive / Immersive	19
Accessible / inclusive / let people see art in everyday life	19
Light / interest at night	17
Fun, whimsical, playful	13
Functional artwork, beautifying everyday items (particularly providing shade)	12
Enhancing existing space / well-integrated into spaces	12
Beautify boring areas	11
Inspirational, positive, uplifting, happy	11
Different than what we already have	6
Just wanted to choose a variety of types of work	6
Durable/easy to maintain	5
Murals	5
Selfie / photo op	4
Tells our story / history	4
Reflects nature	4
Dynamic / can change	3
Welcoming	3
Motion / Kinetic	3
Makes a social statement	2
Beautifies from a distance	2
Provokes the imagination	2
Done by local artists	2
No political message, uses recycled materials, gets people out, realism not abstract, texture, gives a sense of identity	1

4. What is the IMPACT that public art should have in Las Cruces? (pick your top five)
I would like to see public art in Las Cruces that …

Answer	Percent
Enhances the visual appearance of streets and beautifies public infrastructure.	57.9
Enhances the visibility of Las Cruces' local creative culture.	50.2
Reinforces Las Cruces as a unique cultural destination.	47.2
Gives voice to the history and cultural heritage of Las Cruces.	42.6
Creates memorable, highly recognizable landmarks.	41.7
Activates public spaces.	37.9
Welcomes people to Las Cruces, creating a positive first impression.	34.9
Creates an outlet for community creativity and expression through hands on involvement.	29.8
Provide opportunities for people to connect to art that enriches their lives.	26.0
Increases pride in Las Cruces.	25.5
Encourages people to explore different neighborhoods.	22.1
Raises awareness and sparks dialogue about important issues impacting the community.	21.7
Anchors focal points or community gathering places throughout the community.	20.9
Enhances the identity of important nodes or areas of the community.	10.2

Other:

- Shade structures with beauty
- Opportunities of local artists
- Increase public access to fine art
- Provide a point of beauty
- Leverage other public goals like traffic calming
- Has to be good, not bullshit modern
- Blends and brings surprise to the landscape
- Photo op next to art, with Las Cruces name on the art. branding
- Included FOOD for everyone events DAILY and throughout the City!
- Create interactive art spaces
- Encourages people to be kind to each other
- Artwork that is all inclusive.
- Bring new vision and get inspired.
- Provide a strong sense of community and unity for the art community already existing in Las Cruces (specifically the younger generation – just because we live in the southwest, that doesn't mean all artwork needs to represent that)
- Honors women/women of color that have made impact on third communities
- Covers the horrible architecture in Las Cruces – such as the new bus station what an ugly building
- More 'nature' into surrounding area
- Don't worry about art for tourism. Local culture will shine and attract as part of our civic program.
- No modern crap
- Fanciful, conversation starters, no more tile
- Includes images of people with disabilities
- Raise people's awareness to live up-to-date (ecology, socially, educationally, etc.)
- Pay local artists. I do not want any artist from outside of Las Cruces to get our tax money when there are thousands of artists living here.

5. What TYPES of artwork would you like to see in Las Cruces? (pick your top four)
I would like to see more …

Answer	Percent
Artwork by local and regional artists.	63.0
Artist-designed functional elements in the streetscape (benches, bike racks, crosswalks, manhole covers).	57.0
Murals.	45.1
Artwork that is large-scale and iconic.	43.8
Interactive and playful artworks.	41.3
Illuminated/Light-based projects.	39.1
Artwork that creates pedestrian-scale visual surprises.	31.1
Public art festivals.	23.4
Artwork by nationally or internationally recognized artists.	15.7
Temporary installations that come and go.	14.5
Video projection and media-based artworks.	4.3

Other:

- Good art
- Utility box murals that relate to each area
- There is a lot of talent locally. It's my belief that working with local artists on these projects will increase pride in the city.
- Mosaics, I.e. the works of Gaudi in Barcelona
- Shade structures
- Conceptual design
- Good art
- Increased Awareness to Health Nodes of Access for Everyone as a response to caring for the poor, transient, or sick.
- Illuminated, murals
- Sculptures
- More ceramic based artwork (See Santa Teresa Tile in Tucson)
- Contemporary Southwest Art
- Art work from students from lcps
- Private property art for the public
- Sculptures
- Art projects that include hands involvement by community not just "artists."
- Community exhibitions like Chicago CowParade or Berlin Buddy Bears. Las Cruces Chile's?
- Good art
- Playful functional interactive streetscape art
- Nice
- Cultural relevance – no more Eagle Dancer or misappropriated cultural art

6. What are the priority LOCATIONS in Las Cruces for new public artworks? (pick your top four)
Public art in Las Cruces should be located ...

Answer	Percent
At neighborhood gathering places.	54.7
In parks.	50.0
Along streets and roadway corridors.	44.0
Throughout the Arts and Culture District / Downtown Las Cruces.	42.7
At gateways to the City.	42.2
At sites important to Las Cruces' history.	41.8
Along walking/biking trails (such as La Llorona Park and Trails).	31.0
At gateways to the Arts and Culture District / Downtown Las Cruces.	26.7
At Bus Stops.	17.7
At recreation and aquatic centers.	9.1
Inside of City buildings.	7.8
At City Hall.	6.0
At Thomas Branigan Memorial Library.	4.3

Other:

- Outside City buildings
- Wherever there is an abundance of bland and drab buildings/structures.
- Or would be nice to replace the current crosses for a nicer monument.
- Along busy roadways like Lohman, Solano, Valley, and University.
- The City building is cold and unfriendly. Needs color and art
- Tourist locations
- EVERYWHERE. Let's pack it in, all of it. Leave no areas behind, like so much of the city is right now.
- Not TOO BIG for top $, more so creative in scale to help direct travelers, and avoid incessant history knowledge...
- Along the Freeway
- Any and all of the above!
- Public places throughout the city.
- Scale priority is the three freeway intersections: 10/25, 25/70, and 10/Picacho.
- Along Lohman, Las Cruces real downtown
- Everywhere in Las Cruces
- Near or at schools on the outside
- On city buses, limited time, series variety on different buses
- Landmark recognition.
- Inside of school buildings on the walls

7. What is the first thing that comes to mind when you think about Las Cruces?

Answer	Response Number
Organ Mountains	53
Cultural Diversity / mix of cultures / cultural crossroads	32
Landscape / environment (sunsets, sky, desert, etc.)	35
Friendly, welcoming community	20
Good weather / climate / sunshine	18
Chile	11
Home	8
Food	7
Three Crosses	7
Family	6
City that loves the arts	5
Still growing	5
Hispanic	5
Retirement community	4
Historical	3
Farmers Market	3
College town	3
Roadrunner	2
Adobe houses	2
Agriculture	2
Music	2
Zia	2
Creativity	2
One mention: pecans, talavera pottery, calm & quiet, clean, charming, cheap, childhood, youthful, tradition, outdoor activities, incredible artists, indigenous people, public land, the next Austin, original townsite, tourism	
Negative impressions Includes: bad weather (6), undersells itself (3), dusty old town/ behind the times (3), needs walkability (2), poor (2), traffic/roadwork (2), rundown (1), bland (1), isolation (1), trash everywhere (1), no taste (1), unsure about identity (1)	24

8. What places in Las Cruces do you take people to show them what Las Cruces is all about?

Answer	Response Number
Downtown	85
Mesilla	83
Organ Mountains / Dripping Springs/OMDPM	70
Farmers Market	53
Local Restaurants	47
NMSU	35
City of Las Cruces Museums	28
White Sands	19
Farms / Orchards	19
Parks	18
Mesquite District	18
Rio Grande	16
Hiking	13
Galleries	9
Alameda Depot Neighborhood	8
Roadrunner	8
COAS Bookstore	6
Downtown Art Ramble	6
Five or fewer mentions: live theater (5); A Mountain (5); Soledad Canyon (3); the library (2); city entry points (2); townsite (2); Chile Pepper Institute (2); sporting events (2); Baylor Canyon (2); Mesilla Park (2); painted water tanks (2); and Space Center (2)	
One mention: Sonoma Ranch, Trampoline Park, Three Crosses, Trackways, Cruces Creatives, Beck's Coffee, Ft. Seldon, car races, churches, Inn of the Arts, Masonic Cemetery, golf courses, the Aquatic Center, and antique shops on Picacho	

9. Tell us about something unique about Las Cruces that a visitor or newcomer might not know about.

   - It could be a person – someone who's famous, or someone who's just interesting.
   - It could be a place that is special, but perhaps only known to locals.
   - It could be an event that isn't something you'd find just anywhere.
   - It could be a tradition that is important to the city or a group of people in the city.
   - It could be an unusual business, or a fascinating aspect of a business in Las Cruces.

Answer	Response Number
Local history / stories (includes meaning of city name, Gadsden Purchase, was a Mexican colony, Monk of La Cueva story, Railroad history, Piro Manso history / struggles, Pat Garret / Billy the Kid stories, Camino Real history, story of townsite / Mesquite / adobe houses)	43
Farmers Market is great	13
Large artistic community / lots of local artists	11
Organ Mountains	9
Great Mexican food	6
Clyde Tombaugh / Pluto discovered here	6
Great museums	6
COAS Bookstore	6
Mix of cultures / people come from all over	5
Importance of Agriculture, pecans, produce	5
Under 5 mentions: Organ Mountains Desert Peaks Monument status (4); Spaceport (4); Art Forms For the Love of Art Month (4); NMSU Zuhl Collection (4); Dia de los Muertos celebrations (3); Chile roasting (3); Music scene (3); Mark Medoff (3); Great people (3); Organ Mountain Outfitters (3); Great weather (2); Theater (2); Denise Chavez (2); The light & views (2); J. Paul Taylor helping refugees (2); Farm & Ranch museum (2); the Roadrunner (2); Progressive politics (2); Hiking (2); NASA (2); White Sands (2); Murals on water tanks(2); Light Parade (2); Renaissance Faire (2); Unsolved bowling alley murder case (2); Whole Enchilada Festival (2); Zombie Walk (2)	
One mention each: Community of Hope; MHS vs LCHS rivalry; Chopes Bar; Coyote Traders; Cricket Coogler; Casa Camino Bookstore; Cruces Creatives; Brewpubs; birth of AI; Art Walk; Highway 28; Tortugas; dominant Mexican culture rather than Native American; night market; Chile Institute; Trackways; good food trucks; yoga class in Organ Mts; jobs are mostly government; 2nd largest city in NM; St. Clair Bistro; Nopalito's; Mesilla; military history; traditions; music in the parks series; Arts District; indigenous celebrations; Bob Diven; Southwest Environmental Center; Spirit Winds; racial divisions/history of racism; lacking in fiestas/traditions; named Most Playful City USA; wineries; not just a retirement or college town; Fountain Theater; 4 Points Perspective Gallery; Kardashian mural; there's opportunity here; decorations on overpasses; no border crisis here; Alameda neighborhood	

10. What is your zip code?

Zip	Percent
88011	28
88005	23
88001	18
88012	13
88007	11
Other	7

11. Do you live in Las Cruces? If so, how long have you lived here?

Time	Percent
More than 20 years	36.3
10 to 20 years	22.0
4 to 6 years	11.7
7 to 9 years	10.3
1 to 3 years	8.1
I do not live in Las Cruces	4.5
I used to live in Las Cruces	4.0
Less than 1 year	3.1

12. What is your age (optional)?

Age	Percent
65 or older	27.6
35 – 44	22.9
25 – 34	17.8
55 – 64	14.5
45 – 54	13.6
18 – 24	3.3
Younger than 18	0.5

APPENDIX D:
ARTIST SOLICITATION METHODS

Las Cruces Public Art can select from the following artist solicitation methods for each project they commission. LCPA should select an approach to recruiting and selecting artists that is specific to each project, reflecting the specific goals of each project and offering the greatest chance of finding the best artist. Selection processes should be competitive, except in situations where City staff and City Art Board determine there are extraordinary circumstances, as expressed in the approved Project Plan, and a non-competitive process has been approved by the City's procurement office.

OPEN COMPETITION

In an Open Competition, any artist may submit his or her qualifications, subject to any requirements established in the Request for Qualifications, such as geographic location. The call should be sufficiently detailed to allow artists to determine whether their qualifications are appropriate for consideration.

An Open Competition allows for the broadest range of possibilities and can bring in new, otherwise unknown, and emerging artists. However, Open Competitions can consume a large amount of staff and volunteer resources, and sometimes discourage established artists who prefer to respond to limited competitions or to be directly selected for projects.

INVITATION

In an Invitation process, several pre-selected artists are invited to submit their qualifications and/or proposals. This method may be appropriate when looking for a small group of experienced artists, for larger-scale projects, when there is a limited time frame, or if the project requirements are so specialized that only a limited number of already identified artists would be eligible. It is possible that this list of artists would come from a Roster.

ARTIST ROSTER

One tool LCPA has the option to choose is to develop a pre-qualified pool of artists, or Artist Roster, from which it can choose artists for future projects. Each roster would be developed based on a comprehensive review of qualifications from artists who responded to an Open Request for Qualifications. The review and selection of artists for the roster could be conducted by the City Art Board or by an Art Selection Committee convened for this purpose. A roster could be focused on a specific set of opportunities or could be used broadly for a range of commissions. If LCPA decides to develop a roster, they could keep the roster application open and review new submissions on a regular basis to allow new artists to be considered and for roster artists to update their materials.

Developing an Artist Roster requires upfront work and ongoing management, but it allows for artist selection for specific projects to proceed much more quickly and it allows artists to submit their qualifications once and be considered for multiple opportunities. A roster would be a viable strategy if Las Cruces were anticipating a large number of commissions over a short period of time. A Mural Artist Roster may be appropriate to develop a pool of artists who can be considered for mural projects both by the City and other entities who want to commission murals in Las Cruces.

DIRECT SELECTION

On occasion, LCPA staff and the City Art Board may choose to directly recommend an artist for a project. Direct selection may be useful on projects where there is an urgent timeline, low budget, or when very specific project requirements exist. It is possible that this artist would come from a previously developed Artist Roster. Such selection would need to be consistent with City of Las Cruces procurement procedures and be approved as part of the Project Plan.

APPENDIX E:
SAMPLE PROJECT PLAN OUTLINE

Introduction
- Introduce the commissioning process, the concept of developing a Project Plan for each project approved in the Annual Work Plan, the City Art Board's role in approving Project Plans, and briefly what the Project Plan will cover.

Site and Context
- Description of the project's location and other information regarding the proposed siting, such as any relevant capital projects or plans.

Goals
- The project goals and how the project relates to the overall vision for public art in Las Cruces set forth in the Master Plan.
- Evaluation criteria against which the artist selection and Concept Proposal will be evaluated.

Artist's Scope of Work
- Description of work artist will be expected to perform (design, fabricate, install; work as part of design team; etc.).

Selection Process
- Description of proposed method for soliciting artists (open call, invitation, etc.).
- Description of proposed method of selecting artist and approving concept (how many finalists, will they be asked to develop concept proposals or is it an interview-based selection, etc.).
- Names and affiliations of proposed Art Selection Committee members, with alternates.

Project Schedule
- Detailed schedule for artist and concept selection.
- Anticipated schedule for design, fabrication, installation.

Budget and Funding Sources
- Total art budget, including any proposal fees or costs associated with the artist selection; design, fabrication, and installation; any programming or outreach; and contingency.
- Sources of funds.

Community Engagement, Marketing and Communications
- Strategies that will be used to engage the community in the project (if applicable).
- Communications and marketing strategies that will be employed for the artist selection phase and other project phases.
- List of internal and external stakeholders.
- List of potential partners and needed agreements.

APPENDIX F:
STANDARD COMMISSIONING PROCESS – SUMMARY CHART

1. Develop a Project Plan	2. Convene an Artist Selection Committee	3. Develop the Artist Pool	4. Select Finalists	5a. Select the Artist (interview option)
Art Program Coordinator develops the Project Plan with input from the City Art Board and City staff	Art Program Coordinator invites the Selection Committee based on the Project Plan	Art Program Coordinator develops the RFQ based on the approved Project Plan	Selection Committee reviews artist qualifications and selects finalists	Finalists participate in interview
City Art Board Reviews and approves Project Plan	Selection Committee attends project orientation	Art Program Coordinator distributes RFQ based on the approved Project Plan	Art Program Coordinator notifies finalists and non-finalists	Selection Committee recommends artist based on interview
City Art Board Chair presents Project Plan to City Council at work session				City Art Board reviews and approves selection
				Selected artist develops Concept Proposal
				City staff conducts technical review of Concept Proposal
				Selection Committee reviews and recommends Concept Proposal
				City Art Board reviews and recommends Concept Proposal
				City Council approves Concept Proposal (for projects greater than $20,000)

RESPONSIBILE PARTY

- City Council
- City Art Board
- Selection Committee
- Art Program Coordinator / City
- Artist

5b. Select the Artist (concept proposal option)	**6. Execute Artist Agreement**	**7. Monitor Final Design and Fabrication**	**8. Oversee Installation**	**9. Project Closeout**
Finalists develop Concept Propsal	City staff develops artist contract	Artist develops schematic and final design	Artist installs art	Art Program Coordinator completes final project documentation
City staff conducts technical review of Concept Proposal	City Council or Procurement Officer approves contract	Art Program Coordinator reviews at benchmarks and manages review by other City Departments	Art Program Coordinator reviews and approves final installed art	
Selection Committee reviews concept proposals and recommend selection		Artist fabricates art		
City Art Board reviews and recommends selection of artist and Concept Proposal				
City Council approves Concept Proposal (for projects greater than $20,000)				

25-089

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 21, 2025
Drafter:	Adam Ochoa	**Department:**	Community Development
Program:	Community Planning	**Line of Business:**	Community Planning

Title: **A RESOLUTION APPROVING A VACATION PLAT KNOWN AS THE PEACHTREE HILLS ROAD RIGHT-OF-WAY VACATION PLAT FOR PORTIONS OF RIGHT-OF-WAY AND EASEMENTS LOCATED GENERALLY EAST OF THE CITY OF LAS CRUCES CITY LIMITS AND WEST OF SONOMA RANCH BOULEVARD IN THE METRO VERDE PUD AREA. SUBMITTED BY SIERRA NORTE DEVELOPMENT, INC.**

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

PURPOSE(S) OF ACTION:

Approval of a vacation plat.

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

The vacation process is to be followed when a request is made to rescind all or part of a dedicated tract or right-of-way in a previously filed subdivision. The process requires approval by City Council via a resolution. The Las Cruces Municipal Code Chapter 37, Section 37-239, states that a vacation plat requires a hearing before the Development Review Committee (DRC), whose recommendation is then considered by City Council for the final action during a public hearing. A hearing before the Planning and Zoning Commission (P&Z) is not required as part of the process.

The proposed vacation plat is for a portion of Peachtree Hills Road, an unnamed road and various easements located east of the City of Las Cruces City Limits and west of Sonoma Ranch Boulevard as called out within the Isaacks Subdivision Plat that was originally filed on November 25, 2002. The property encompasses approximately 1.938 acres in size and is zoned PUD (Planned Unit Development) within the Metro Verde PUD area.

The vacation plat will better help align the roadway network within the Metro Verde PUD and will follow the approved roadway width and design as called out by the PUD. The right-of-way is currently only being utilized by the City of Las Cruses and will benefit the City by eliminating all maintenance and liability issues related with the unimproved right-of-way.

On November 6, 2024, the DRC reviewed the proposed vacation plat. After some minor discussion, the DRC unanimously voted to recommend APPROVAL of the vacation plat. Please see Attachment “A” for the complete minutes from the DRC meeting.

SUPPORT INFORMATION:

Exhibit "A" - Peachtree Hills Road Right-Of-Way Vacation Plat

Attachment "A" - 11-06-24 DRC Minutes
Attachment "B" - Aerial Map
Attachment "C" - Zoning Map

COMMITTEE/BOARD REVIEW:
DRC

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 the Peachtree Hills Road Right-Of-Way Vacation Plat will be approved.
2. Vote "No"; this will not approve the Resolution, and the Peachtree Hills Road Right-Of-Way Vacation Plat will be denied.
3. Vote to "Amend"; this could allow City Council to modify the Resolution by adding conditions as deemed appropriate.
4. Vote to "Table"; this could allow the City Council to table/postpone the Resolution and direct staff and the applicant accordingly.

RESOLUTION 25-089

A RESOLUTION APPROVING A VACATION PLAT KNOWN AS THE PEACHTREE HILLS ROAD RIGHT-OF-WAY VACATION PLAT FOR PORTIONS OF RIGHT-OF-WAY AND EASEMENTS LOCATED GENERALLY EAST OF THE CITY OF LAS CRUCES CITY LIMITS AND WEST OF SONOMA RANCH BOULEVARD IN THE METRO VERDE PUD AREA. SUBMITTED BY SIERRA NORTE DEVELOPMENT, INC.

The City Council is informed that:

WHEREAS, the applicant, Sierra Norte Development, Inc., is proposing a vacation plat known as the Peachtree Hills Road Right-Of-Way Vacation Plat, which includes portions of Peachtree Hills Road, an unnamed road and various easements; and

WHEREAS, the City of Las Cruces occasionally receives requests to vacate dedicated right-of-way that do not serve its intended purpose; and

WHEREAS, pursuant to the Las Cruces Municipal Code Chapter 37, Section 37-239, vacation plats require review and recommendation by the Development Review Committee (DRC) and final action by City Council; and

WHEREAS, The DRC, after conducting a public meeting on November 6, 2024 recommended that the Peachtree Hills Road Right-Of-Way Vacation Plat be approved.

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

(I)

THAT the vacation plat known as the Peachtree Hills Road Right-Of-Way Vacation Plat, reflected in Exhibit “A”, attached hereto and made part of this Resolution, is hereby Approved.

(II)

THAT the Mayor is hereby authorized to sign the replat on the City's behalf.

(III)

THAT City 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"

PEACHTREE HILLS ROAD RIGHT-OF-WAY VACATION PLAT

VACATION OF PORTIONS OF PEACHTREE BOULEVARD LOCATED WITHIN THE WEST 1/2 OF SECTION 16, T.22S., R.2E., N.M.P.M.,
VACATION OF PORTIONS OF PEACHTREE BOULEVARD ALONG THE SOUTH LINE OF LOT 2 THROUGH LOT 4
AND VACATION OF 25 FEET OF EXISTING RIGHT-OF-WAY ALONG THE WEST LINE OF LOT 4,
ISAACKS SUBDIVISION PLAT RECORDED NOVEMBER 25, 2002 IN PLAT BOOK 20 PAGES 184-185
OF THE DOÑA ANA COUNTY RECORDS
TOTAL ACREAGE TO BE VACATED - 1.938 ACRES
CITY OF LAS CRUCES, DOÑA ANA COUNTY, NEW MEXICO
SEPTEMBER 12, 2024

DEDICATION

THE TRACTS OF LAND SHOWN HEREON IS TO BE KNOWN AS **PEACHTREE HILLS ROAD RIGHT-OF-WAY VACATION PLAT**, AND CONTAINS 1.938 ACRES OF LAND, MORE OR LESS

ALL RIGHTS OF WAY SHOWN HEREON ARE DEDICATED TO THE CITY OF LAS CRUCES. UTILITY EASEMENTS ARE GRANTED FOR THE USE OF THE UTILITY COMPANIES THAT ARE SIGNATORY TO THIS PLAT AND TO THE CITY OF LAS CRUCES. ALL RULES AND REGULATIONS OF THE CITY OF LAS CRUCES AND SAID UTILITY COMPANIES WILL APPLY TO THESE EASEMENTS. ALL OTHER EASEMENTS SHOWN HEREON ARE GRANTED FOR THE USE INDICATED. NO ENCROACHMENT WILL INTERFERE WITH THE USE OF EASEMENTS AS SHOWN ON THIS PLAT IS ALLOWED.

THIS SUBDIVISION HAS BEEN DEDICATED IN ACCORDANCE WITH THE DESIRES OF THE UNDERSIGNED OWNER OF THE LAND SHOWN HEREON.

I, THE UNDERSIGNED OWNER DO HEREBY SET MY HAND THIS _____DAY OF_____, 20___.

_____
ERIC ENRIQUEZ - MAYOR
CITY OF LAS CRUCES
P.O. BOX 20000
LAS CRUCES, NM 88004

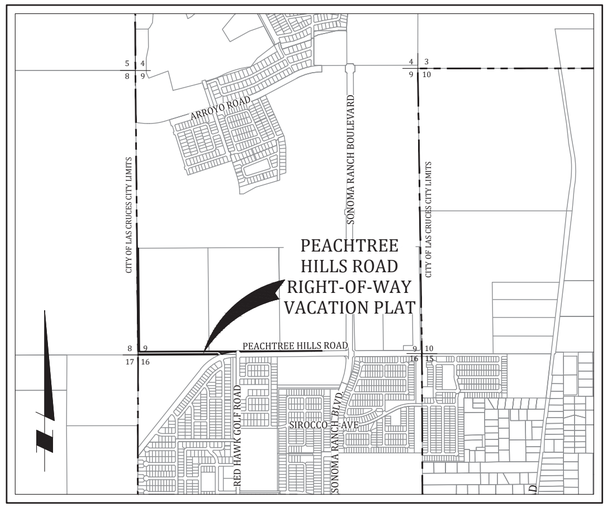
_____
ATTEST: CHRISTINE RIVERA
CITY CLERK

INSTRUMENT OF TITLE : ISAACKS SUBDIVISION PLAT RECORDED NOVEMBER 25, 2002 IN PLAT BOOK 20 PAGES 184-185

(STATE OF NEW MEXICO)
(COUNTY OF DOÑA ANA)

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS_____DAY OF _____, 20___ BY ERIC ENRIQUEZ, MAYOR OF THE CITY OF LAS CRUCES, NEW MEXICO.

_____
(NOTARY PUBLIC)



VICINITY MAP
NTS

RECEPTION NO._____

(STATE OF NEW MEXICO)
(COUNTY OF DOÑA ANA)

I HEREBY CERTIFY THAT THIS INSTRUMENT WAS FILED FOR RECORD ON THE _____DAY OF_____, 20___ AT_____O'CLOCK IN THE RECORDS OF DOÑA ANA COUNTY.

_____
COUNTY CLERK

_____
DEPUTY CLERK

SURVEYOR'S CERTIFICATION

I, BENJAMIN L. CARTER, A NEW MEXICO PROFESSIONAL SURVEYOR, CERTIFY THAT THIS SURVEY PLAT AND THE FIELD SURVEY UPON WHICH IT IS BASED WERE PERFORMED BY ME OR UNDER MY DIRECT SUPERVISION; THAT I AM RESPONSIBLE FOR THIS SURVEY; THAT THIS SURVEY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF, AND THAT THIS SURVEY AND PLAT MEET THE MINIMUM STANDARDS FOR SURVEYING IN NEW MEXICO.

_____
BENJAMIN L. CARTER, PS 22648

BENJAMIN LEE CARTER NEW MEXICO 22648 PROFESSIONAL SURVEYOR

UTILITY APPROVALS

THIS PLAT HAS BEEN APPROVED FOR EASEMENT PURPOSES ONLY. THE SIGNING OF THIS PLAT DOES NOT IN ANY WAY GUARANTEE UTILITY SERVICE BY THE UNDERSIGNED COMPANIES TO THE SUBDIVISION.

EL PASO ELECTRIC COMPANY

EASEMENTS SHOWN HEREON, COPIES OF WHICH HAVE BEEN PRESENTED TO THE EL PASO ELECTRIC COMPANY, ARE SATISFACTORY TO MEET THE NEEDS FOR THE INSTALLATION OF (UNDERGROUND), (OVERHEAD), (UNDERGROUND AND/OR OVERHEAD), (UNDER-GROUND AND DESIGNATED OVERHEAD FEEDER) ELECTRICAL UTILITIES.

BY:_____ DATE:_____

COMCAST

EASEMENTS SHOWN HEREON, COPIES OF WHICH HAVE BEEN PRESENTED TO COMCAST, ARE SATISFACTORY TO MEET THE NEEDS FOR THE INSTALLATION OF (UNDERGROUND), (OVERHEAD), (UNDERGROUND AND/OR OVERHEAD), (UNDERGROUND AND DESIGNATED OVERHEAD FEEDER) CABLE UTILITIES.

BY:_____ DATE:_____

QWEST COMMUNICATIONS (DBA CENTURY LINK)

EASEMENTS SHOWN HEREON, COPIES OF WHICH HAVE BEEN PRESENTED TO QWEST COMMUNICATIONS (DBA CENTURY LINK), ARE SATISFACTORY TO MEET THE NEEDS FOR THE INSTALLATION OF (UNDERGROUND), (OVERHEAD), (UNDERGROUND AND/OR OVERHEAD), (UNDERGROUND AND DESIGNATED OVERHEAD FEEDER) TELEPHONE UTILITIES.

BY:_____ DATE:_____

MOONGATE WATER COMPANY

EASEMENTS SHOWN HEREON, COPIES OF WHICH HAVE BEEN PRESENTED TO MOONGATE WATER COMPANY, ARE SATISFACTORY TO MEET THE NEEDS FOR THE INSTALLATION AND MAINTENANCE OF WATER UTILITIES.

BY:_____ DATE:_____

CITY OF LAS CRUCES APPROVALS

THIS PLAT HAS BEEN APPROVED BY THE CITY OF LAS CRUCES AND ALL THE REQUIREMENTS FOR APPROVAL IN THE ABOVE PLAT HAVE BEEN COMPLIED WITH TO THE SATISFACTION OF THE CITY OF LAS CRUCES. SUBJECT TO ANY AND ALL CONDITIONS REQUIRED BY THE PLANNING AUTHORITY FOR THE APPROVAL OF THIS PLAT.

BY:_____ DATE:_____
DIRECTOR OF COMMUNITY DEVELOPMENT

BY:_____ DATE:_____
DIRECTOR OF UTILITIES

BY:_____ DATE:_____
DIRECTOR OF PUBLIC WORKS

CITY PLANNING AND ZONING COMMISSION APPROVAL

THIS PLAT HAS BEEN SUBMITTED TO AND CHECKED BY THE CITY OF LAS CRUCES PLANNING AND ZONING COMMISSION. IT CONCURS WITH THE EXPANSION OF EXISTING UTILITIES AND THOROUGHFARES AND IS IN ACCORDANCE WITH GENERAL CITY PLANNING

BY:_____ DATE:_____
CHAIRMAN

BY:_____ DATE:_____
SECRETARY

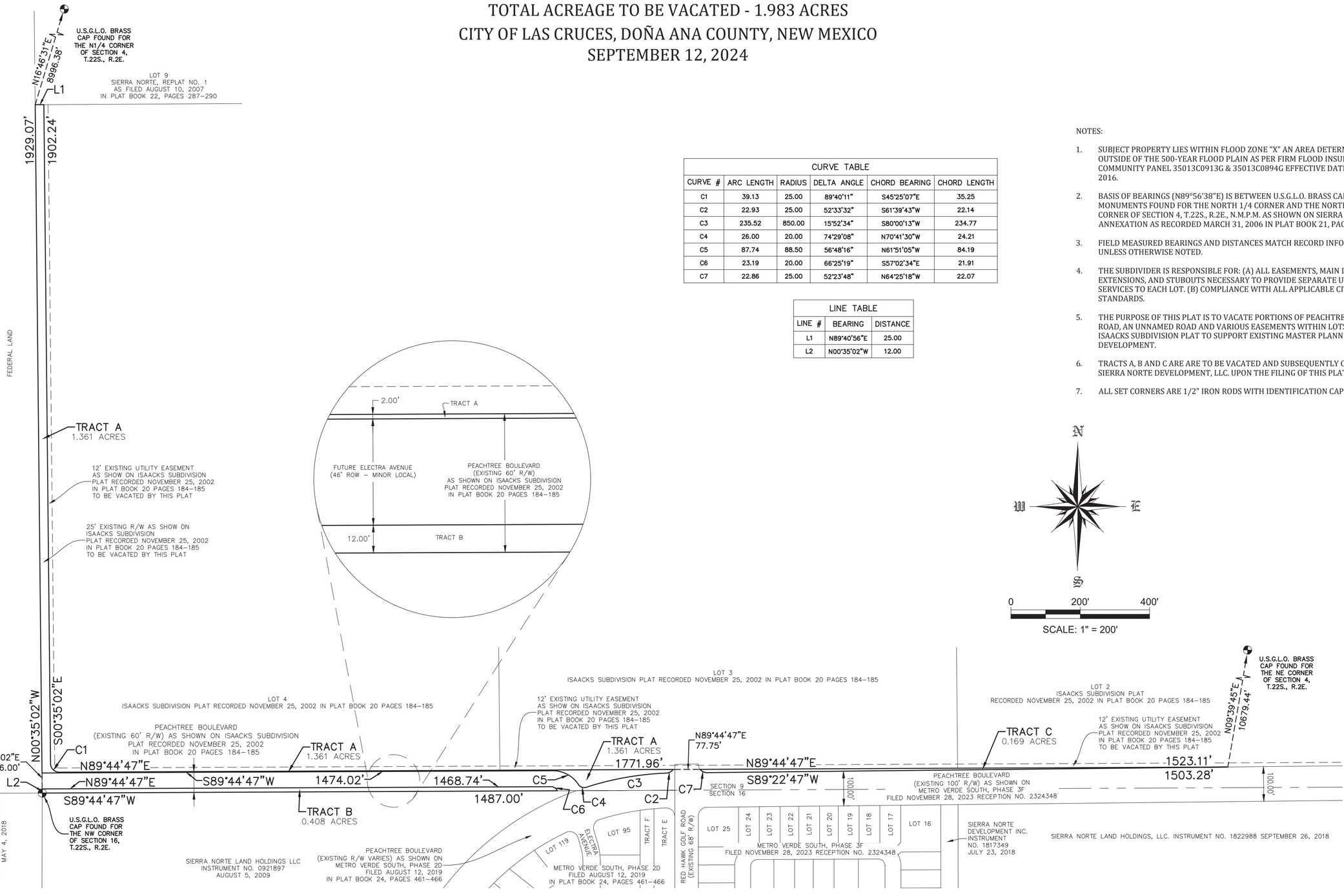
CARTER SURVEYING AND MAPPING
P.O. Box 846, Mesilla, New Mexico 88046
Phone (575) 313-2638
Carter.Surveying1@gmail.com

PROJECT NAME:
PEACHTREE HILLS ROAD
RIGHT-OF-WAY VACATION PLAT

DATE: 09-12-2024 | PROJECT NUMBER: 24507 | SHEET 1 OF 2

PEACHTREE HILLS ROAD RIGHT-OF-WAY VACATION PLAT

VACATION OF PORTIONS OF PEACHTREE BOULEVARD LOCATED WITHIN THE WEST 1/2 OF SECTION 16, T.22S., R.2E., N.M.P.M.,
VACATION OF PORTIONS OF PEACHTREE BOULEVARD ALONG THE SOUTH LINE OF LOT 2 THROUGH LOT 4
AND VACATION OF 25 FEET OF EXISTING RIGHT-OF-WAY ALONG THE WEST LINE OF LOT 4,
ISAACKS SUBDIVISION PLAT RECORDED NOVEMBER 25, 2002 IN PLAT BOOK 20 PAGES 184-185
OF THE DOÑA ANA COUNTY RECORDS
TOTAL ACREAGE TO BE VACATED - 1.983 ACRES
CITY OF LAS CRUCES, DOÑA ANA COUNTY, NEW MEXICO
SEPTEMBER 12, 2024



CURVE TABLE					
CURVE #	ARC LENGTH	RADIUS	DELTA ANGLE	CHORD BEARING	CHORD LENGTH
C1	39.13	25.00	89°40'11"	S45°25'07"E	35.25
C2	22.93	25.00	52°33'32"	S61°39'43"W	22.14
C3	235.52	850.00	15°52'34"	S80°00'13"W	234.77
C4	26.00	20.00	74°29'08"	N70°41'30"W	24.21
C5	87.74	88.50	56°48'16"	N61°51'05"W	84.19
C6	23.19	20.00	66°25'19"	S57°02'34"E	21.91
C7	22.86	25.00	52°23'48"	N64°25'18"W	22.07

LINE TABLE		
LINE #	BEARING	DISTANCE
L1	N89°40'56"E	25.00
L2	N00°35'02"W	12.00

NOTES:

1. SUBJECT PROPERTY LIES WITHIN FLOOD ZONE "X" AN AREA DETERMINED TO BE OUTSIDE OF THE 500-YEAR FLOOD PLAIN AS PER FIRM FLOOD INSURANCE MAP COMMUNITY PANEL 35013C0913G & 35013C0894G EFFECTIVE DATE JULY 6, 2016.
2. BASIS OF BEARINGS (N89°56'38"E) IS BETWEEN U.S.G.L.O. BRASS CAP MONUMENTS FOUND FOR THE NORTH 1/4 CORNER AND THE NORTHEAST CORNER OF SECTION 4, T.22S., R.2E., N.M.P.M. AS SHOWN ON SIERRA NORTE ANNEXATION AS RECORDED MARCH 31, 2006 IN PLAT BOOK 21, PAGES 574-576.
3. FIELD MEASURED BEARINGS AND DISTANCES MATCH RECORD INFORMATION UNLESS OTHERWISE NOTED.
4. THE SUBDIVIDER IS RESPONSIBLE FOR: (A) ALL EASEMENTS, MAIN LINE EXTENSIONS, AND STUBOUTS NECESSARY TO PROVIDE SEPARATE UTILITY SERVICES TO EACH LOT. (B) COMPLIANCE WITH ALL APPLICABLE CITY UTILITY STANDARDS.
5. THE PURPOSE OF THIS PLAT IS TO VACATE PORTIONS OF PEACHTREE HILLS ROAD, AN UNNAMED ROAD AND VARIOUS EASEMENTS WITHIN LOTS 2-4, ISAACKS SUBDIVISION PLAT TO SUPPORT EXISTING MASTER PLANNED DEVELOPMENT.
6. TRACTS A, B AND C ARE ARE TO BE VACATED AND SUBSEQUENTLY OWNED BY SIERRA NORTE DEVELOPMENT, LLC. UPON THE FILING OF THIS PLAT.
7. ALL SET CORNERS ARE 1/2" IRON RODS WITH IDENTIFICATION CAP NM 22648.

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PROJECT NAME:
PEACHTREE HILLS ROAD
RIGHT-OF-WAY VACATION PLAT

DATE: 09-12-2024 | PROJECT NUMBER: 24507 | SHEET 2 OF 2

CITY OF LAS CRUCES

DEVELOPMENT REVIEW COMMITTEE (DRC)

Following are the minutes from the City of Las Cruces Development Review Committee Meeting held Wednesday, November 6, 2024, at 9:00 a.m. in Room 1158.

DRC PRESENT: Chris Faivre, Interim Deputy Director, Com. Dev.
Elaine Martinez, Engineering Tech, Utilities
Mark Dubbin, Fire Projection Engineer
Gary Skelton, Engineer, Public Works
Cathy Mathews, Landscape Architect, Parks & Rec.
Mike Kinney, Plan Review Engineer, Com. Dev.
Kyle Metzgar, MPO

STAFF PRESENT: Adam Ochoa, Senior Planner
John Castillo, Planner, Community Development

OTHER PRESENT: John Moscato, Sierra Norte Development
Eddie Binns, Binns Construction
Chad Sells, Sierra Norte Development

1. CALL TO ORDER (9:00 a.m.)

Ochoa: All righty. Good morning folks. Go ahead and call this meeting of the November 6th Development Review Committee meeting to order. It is 9:01.

2. APPROVAL OF MINUTES -

2.1 August 14, 2024

Ochoa: So first item we have is, a couple items are the approval of minutes. First one we have is the August 14, 2024, DRC minutes. Do we have any changes for that?

Martinez: Rocio said no.

Ochoa: No. I see none. Can I have a motion to approve the August 14, 2024, DRC minutes, please?

Metzgar: So moved

Ochoa: Can I have a second, please?

Dubbin: Second.

Ochoa: All right. All in favor please signify by saying "aye."

MOTION PASSES UNANIMOUSLY.

Ochoa: Opposed, "nay." Those are approved.

2.2 August 28, 2024

Ochoa: Next are the August, 28, 2024, DRC minutes. Do we have any changes for those?

Martinez: Garcia said, no.

Ochoa: Nothing from utilities. Anybody else? I had one minor change. I believe David Weir was listed on that list of minutes. We just need to change those. But I will let the secretary know that and she can change that. Other than that, can have a motion to approve the minutes with that minor change for the August 28, 2024, DRC minutes, please?

Dubbin: So moved with the correction stated.

Ochoa: Thank you, Mark. Second, please.

Metzgar: Second/

Ochoa: Thank you. All in favor signify by saying "aye."

MOTION PASSES UNANIMOUSLY.

Ochoa: All opposed. And those are approved.

3. OLD BUSINESS

Ochoa: So we have no old business.

4. NEW BUSINESS

4.2 Case 24CS0500092: Peachtree Hills Road Right-of-Way Vacation Plat

- A request for approval of vacation plat known as Peachtree Hills Road Right-Of-Way Vacation Plat.
- The subject area encompasses approximately 1.938 acres, is zoned PUD (Planned Unit Development, and is located within the Metro Verde PUD area east of the City of Las Cruces City Limits and west of the currently built out Peachtree Hills Road.

- The subdivision proposes to vacate portions of this section of Peachtree Hills Road since Peachtree Hills is being realigned and this portion will be the future extension of Electra Avenue. The vacation will algin the width of this portion of the future extension of Electra Avenue with the existing width of Electra Avenue and the approved cross-section and width called out in the Metro Verde PUD.
- Submitted by Sierra Norte Development, Inc., representative.

Ochoa: Last item we have here is case 24CS0500092. This is the proposed, vacation plat or vacating plat of Peachtree Hills Road right-of-way. This is essentially a vacation plat for property that accompanies roughly 1.93 acres in size. Property's currents zoned PUD, planned unit development, and is part of what is the Metro Verde PUD area. It is located generally east of the City of Las Cruces city limits, and west of what is currently the built-out Peachtree Hills Road. So the subdivision proposes to vacate portions of this section of Peachtree Hills, since Peachtree Hills has been realigned, coming up from the southwest going east. There we go. And this is basically the future extension of what is known as Electra Avenue. The vacation will align the width of this portion of the future extension of Electra Avenue, with existing width of Electra Avenue with the approved cross section and width called out by Metro Verde PUD.

This went through a couple of reviews, just minor issues when it came to the actual calling out what tract is what, what subdivision is part of what. But I believe all comments were resolved for this. But that being said, I'll go around the table and see if there are any additional comments on this here. MPO.

Metzgar: Comments for MPO. No comments.

Ochoa: Thank you. Fire.

Dubbin: We have no issues.

Ochoa: Thank you. Utilities.

Martinez: No issues.

Ochoa: Thank you. Parks and Rec.

Mathews: No issues.

Ochoa: Thank you very much. Traffic Engineering.

Skelton: Yes the tract looks like it's, so the, it looks like the proposed Electra Avenue extension along this, you know along this part. The approach angle to

Peachtree Hills is coming in, it looks like 30 degree plus or minus with the last second turn to make it a 90 degree approach. We're not in support of that approach. It's too close to Peachtree Hills. We believe it needs to be pushed back so that the turn is more of a 90 degree approach instead of being just a turn right on to Peachtree Hills. So we're not really in favor of this layout for the proposed road or extension of Electra Avenue.

Ochoa: Okay. Can we hear from the applicant, please?

Sells: That was approved with Metro West Phase 1.

Skelton: It was.

Sells: It's under construction.

Skelton: Okay.

Kinney: That's not part of this vacation. It's just, that's just showing for reference location. Okay.

Ochoa: Yes. So this is just essentially eliminating the width of was 50 feet of Peachtree Hills, eliminating and making it a narrow right-of-way is what it is. The actual alignments of the roads out there are already kind of existing as is.

Kinney: Okay.

Ochoa: Engineering, any additional comments?

Kinney: Just a question. Where do you have the curve, C3? That area is going to, I take it the tract A will become a road at some point in time. Is that correct?

Sells: I'm not, which is tract A?

Kinney: Tract A is right there, the one on the south. And then as you move towards the east, towards there right C5 there's an opening, so that looks to me like that's going to be like a roadway where, like an intersection.

Sells: The applicant. Electra will take place at Peachtree. We're just narrowing it to the 46.

Kinney: Okay. So that would be the northern intersection of Electra.

Sells: Right.

Kinney: Okay. All right. So, all right.

Ochoa: We good, Mike.

Kinney: Yes, I just don't know what the distance is between point C6 and C4 if that's going to, that open space which is not part of the, you know what that distance is. I don't know if it's wide enough for a roadway. So what's the width of our tract A?

Skelton: You're proposing a 46 foot right-of-way along Electra Avenue, correct. Okay. And I assume you'll maintain that all the way up to Peachtree Hills.

Sells: Right.

Skelton: Okay.

Kinney: So that'd be a local road in Metro Verde. All right.

Ochoa: Correct. The designed local road for what is for Metro Verde PUD.

Kinney: Okay. All right. Just …

Ochoa: I got a bigger here, Mike, if you need to see it.

Kinney: Yes, just the only question I have is there enough open space between the end of where C6 is marked and C4 is marked to allow for the construction of an intersection, therefore, which would be an extension of Electra Avenue. Is that correct, Chad, on that side?

Sells: Electra ties into Peachtree Hills Road.

Kinney: On both sides.

Sells: I'm not understanding what you're asking.

Skelton: Yes, it's existing at …

Kinney: Right there. On the north of, right there where Adam has his arrow. There's an opening there.

Sells: That's part of Metro West Phase 1 plat. This is a vacation plat for Peachtree.

Ochoa: So essentially that's already there is essentially I believe, what the applicant is stating.

Kinney: Okay. All right. So what portion of Peachtree is being vacated?

Ochoa: So the portion of Peachtree that's being vacated is a 1.361 acre tract of land, which runs along the northern side over here. It's about two feet wide on the north side of Peachtree Hills. Widens out a little bit here to take in this piece as well. And then it's also, and then a 0.4

Kinney: Tract B.

Ochoa: Acre of tract B, which is about 12 feet wide, which runs along the southern portion of it right here, as well as there's an additional 0.169 acres which is tract C on the east side, which is continuation of Peachtree Hills.

Kinney: Okay. That wasn't clear for me. Okay.

Ochoa: All righty.

Kinney: All right. In that case, as well as Roseanne Roseannadanna would say "never mind."

Ochoa: All right. Thank you, Mike. All right. Any additional comments on that? All righty folks. That being said, can I have a motion to approve case 24CS0500092?

Dubbin: Motion to approve.

Ochoa: Can I have a second please?

Kinney: Second.

Ochoa: All righty. Thank you very much. That being said, all those in favor, please signify by saying "aye."

MOTION PASSES UNANIMOUSLY.

Ochoa: All opposed. All righty this will move forward to City Council say in about a month, just to make sure we get that case packet in on time for you all. All righty.

5. ADJOURNMENT (09:21 a.m.)

Ochoa: All righty, folks. Any other items for discussion? All right, seeing none. Can I have a motion to adjourn, please?

Kinney: So moved.

Ochoa: Mike Kenney, so moved.

Ochoa: Can I have a second, please?

Mathews: Second.

Ochoa: All in favor signify by saying "aye."

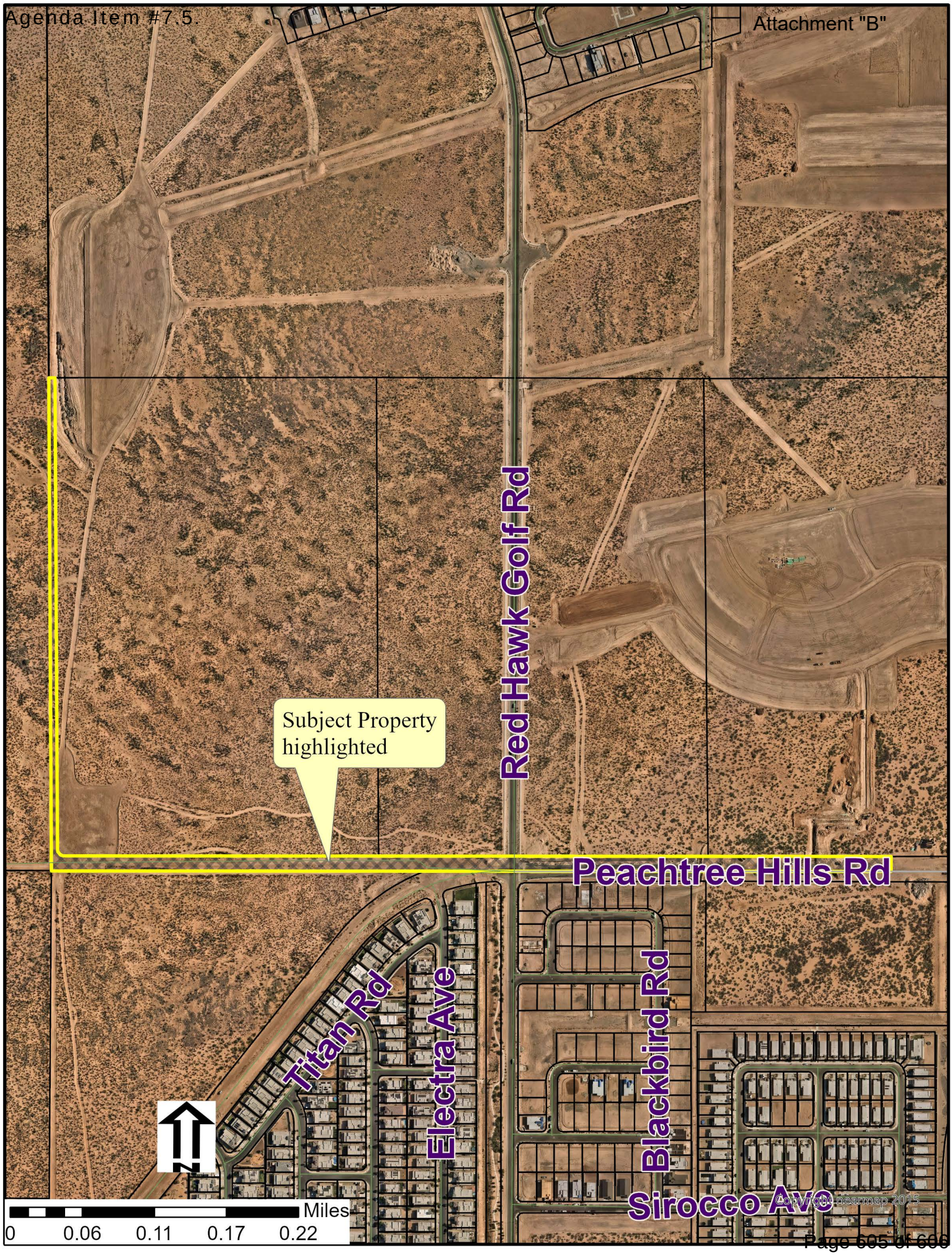
MOTION PASSES UNANIMOUSLY.

Ochoa: All opposed. We are adjourned at 9:21/

_____

Chairperson

Attachment "B"



Attachment "C"