



# ADOPTED BUDGET

FISCAL YEAR 2026-2027  
MAY 18, 2026  
CITY COUNCIL MEETING

 CITY OF LAS CRUCES





**CITY OF LAS CRUCES**

**I.  
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**ADOPTED  
BUDGET**

**FISCAL YEAR 2026-2027**

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**CITY OF LAS CRUCES**

# **II. INTRODUCTION**

# **ADOPTED BUDGET**

**FISCAL YEAR 2026-2027**



# THIS YEAR'S THEME

## *Beautiful Las Cruces*

This theme highlights the landmarks, gathering spaces, and people who bring Las Cruces to life. Throughout these pages, you'll find images that capture the character of our community, from the stunning Organ Mountains and inviting neighborhoods to recognizable landmarks and everyday moments shared by the people of Las Cruces. The front cover features the iconic City Hall lions, E.J. and Mabel, bronze sculptures that have welcomed residents since 1968 and stand as lasting symbols of pride and heritage. Together, these images reflect the connection and sense of belonging that shape our city. We invite you to explore and appreciate the many qualities that make Las Cruces a beautiful place to live, work, and grow.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Las Cruces  
New Mexico**

For the Fiscal Year Beginning

**July 01, 2025**

*Christopher P. Morill*

Executive Director

# CITY COUNCIL

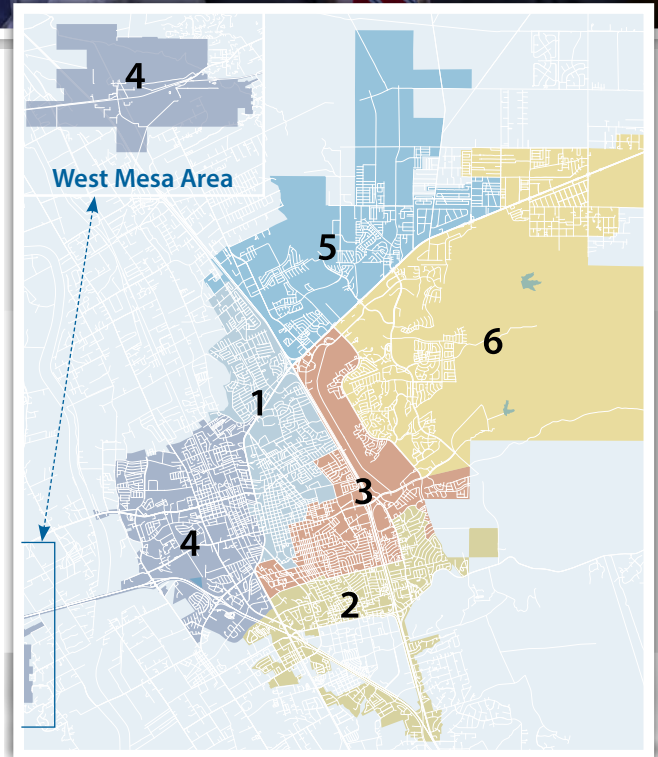


Front Row (from left to right):

- Councilor Michael Harris, District 3**
- Councilor Becky Corran, District 5**
- Mayor Pro Tem John Muñoz, District 6**

Back Row (from left to right):

- Councilor Bill Mattiace, District 2**
- Councilor Cassie McClure, District 1**
- Mayor Eric Enriquez**
- Councilor Johana Bencomo, District 4**





# CITY LEADERSHIP

## CITY MANAGER'S OFFICE

**City Manager** Ikani Taumoepeau  
**Assistant City Manager** Sonya L. Delgado  
**Assistant City Manager** David Sedillo, Interim

## DEPARTMENT HEADS

**Community Development** Chris Faivre  
**Economic Development** Elizabeth Teeters  
**Finance** Lesley Doyle  
**Fire Chief** Michael Daniels  
**Human Resources** Jo Richards  
**Information Technology** Rob del Plain  
**Legal** Brad Douglas  
**Municipal Court** Honorable Anthony Filosa  
**Parks & Recreation** Steven Bingham  
**Police Chief** Jeremy Story  
**Public Works** Kyle Arend, Interim  
**Quality of Life** Carol Brey  
**Utilities** Adrienne Widmer

# BUDGET STATEMENT

The Budget Office oversees the preparation and development of the City's annual operating budget, capital budget, and multi-year Capital Improvements Program. Together, these documents serve as the City's action plan, outlining how the goals and priorities of the City Council and City Leadership will be carried out.

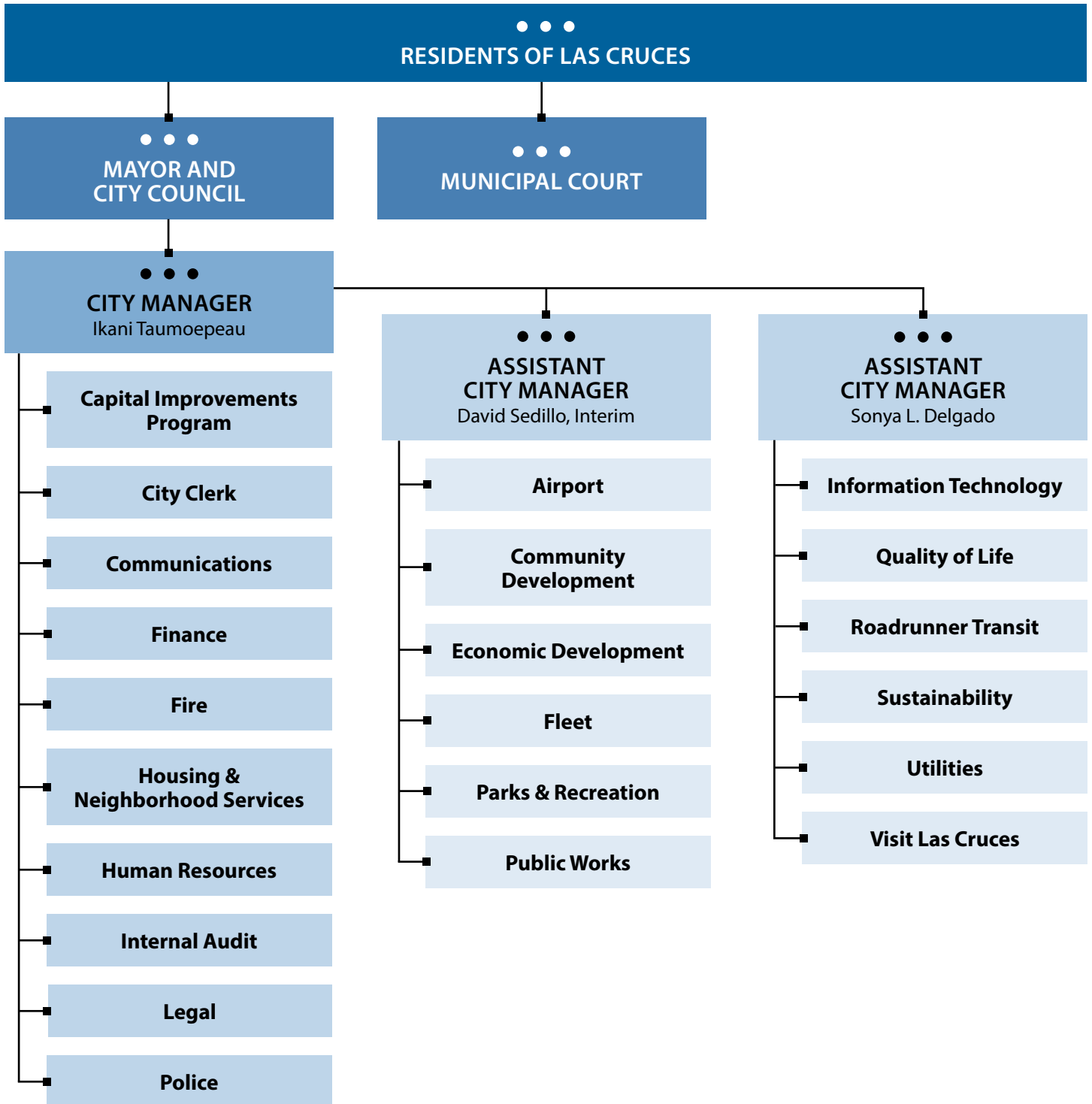
The budgeting approach organizes the cost of government operations by breaking them into specific activities and services. Each activity includes both direct and indirect expenses, such as labor, contracted services, materials, and supplies.

This publication presents the financial details for the Fiscal Year 2027 budget, which will officially be adopted by the Las Cruces City Council on May 18, 2026.

### Acknowledgments

Budget Office  
 Communications Office  
 Capital Improvements Program  
 Business Systems Analysts

# CITY GOVERNMENT ORGANIZATIONAL CHART





**CITY OF LAS CRUCES**

# **III. BUDGET MESSAGE**

# **ADOPTED BUDGET**

**FISCAL YEAR 2026-2027**

# MESSAGE FROM THE CITY MANAGER

March 31, 2026

**Dear Honorable Mayor, Mayor Pro Tem, Council Members,  
and Residents of Las Cruces,**

As City Manager, I am proud to present the Fiscal Year 2027 budget for the City of Las Cruces. This budget reflects our continued commitment to a Balanced, Accountable, Sustainable, and Efficient (BASE) approach to governance while thoughtfully navigating financial challenges and positioning our city for long-term success.

Over the past year, we have faced fiscal pressures that required prudent and proactive decision-making. To ensure the City remained on solid financial footing, we implemented strategic cost containment measures during FY26, including a temporary hiring freeze, reduced spending without affecting current service levels, and asked departments to realign their budget with prior-year actual expenditures. These adjustments helped us stay on track toward a sustainable fund balance and enter FY27 in a stable, well-prepared position.

This disciplined approach ensures we are not simply balancing a budget for today but protecting the City's financial resilience for tomorrow.

A significant milestone in our financial outlook is the Gross Receipts Tax (GRT) increase of 0.325% approved by our community and implemented at the beginning of Fiscal Year 2026 (July 1, 2025). We are currently generating approximately \$1.1 million per month in new revenue and project approximately \$24.6 million between July 2025 and June 2027. This funding is earmarked for improvements to our parks, roads, and public safety.

Additional highlights from the past year include the successful revival of the Mesilla Valley Balloon Rally after a 14-year hiatus, the completion of the Transit Operations and Maintenance Building, and the groundbreaking of Amador Crossing, a 50-unit supportive housing development. The City also opened Three Sisters Apartments, delivering 70 affordable housing units with just \$2.4 million in City funding, and Pedrena Apartments, providing 80 senior housing units with only \$3.3 million in City investment.

Further accomplishments include adoption of the Realize Las Cruces plan, replacing 25-year-old regulations to help address housing shortages while encouraging more walkable neighborhoods; hosting the first inaugural SkyFiesta Airshow and Races; and establishing two Metropolitan Redevelopment Areas along El Paseo and West Picacho to support targeted redevelopment efforts. The City also earned recognition through National Association of Telecommunications Officers and Advisors (NATOA) Telly Awards and received a Regional Emmy nomination, secured \$53 million in grant funding, graduated 16 cadets from the 38th Fire Academy, achieved a 13% reduction in crime, upgraded Musco sports lighting at Hadley and Apodaca Fields, and launched the first and only electric vehicle carshare program in the region with no upfront cost to the City.



On behalf of the City, I want to sincerely thank the voters of Las Cruces for their trust and support. Your investment in our community is already creating meaningful opportunities to address long-standing infrastructure and public safety needs. These projects are the direct result of your vote and will serve residents for generations to come.

Through a balanced strategy that combines bonding and pay-as-you-go funding, this revenue will allow the City to leverage approximately \$20 million every two years, with funds anticipated to be available beginning in Fall 2026. After estimated annual debt service payments of approximately \$8.8 million, approximately \$15.8 million remains available for direct investment.



Pay-as-you-go funding will focus on critical asset preservation, infrastructure reliability, and public safety equipment needs. Bond-funded investments are strategically structured to ensure long-term sustainability, with approximately 60 percent dedicated to maintaining and improving existing facilities, streets, and public safety assets, and 40 percent directed toward strategic new projects that support community growth and service delivery enhancements.

These investments reflect our commitment to Improve essential services, Innovate through smart infrastructure planning, and enhance the Image of Las Cruces as a forward thinking and well-maintained community.

Aligned with our vision to move Adelante con Cariño, moving forward with care and compassion, this budget prioritizes public safety, infrastructure reliability, operational efficiency, and long-term fiscal sustainability. We continue to evaluate financial strategies carefully, balancing debt responsibly while maintaining flexibility to meet service demands and future challenges.

This budget represents collaboration, thoughtful planning, and a shared commitment to fiscal responsibility. I am grateful to our Mayor, Council, City staff, and residents for their partnership in shaping a resilient and vibrant Las Cruces.

Together, we are building a stronger future, responsibly, strategically, and with cariño.

Handwritten signature of Ikani Taumoepeau in black ink.

Ikani Taumoepeau  
City Manager  
City of Las Cruces



**CITY OF LAS CRUCES**

# **IV. STRATEGIC PLAN**

# **ADOPTED BUDGET**

**FISCAL YEAR 2026-2027**

# City of Las Cruces, New Mexico

## Strategic Plan 2021 – 2026

March 5, 2021



# Message from Mayor Miyagishima



Dear Las Cruces Community Member:

The City Council is pleased to present the Las Cruces Strategic Plan for 2021 through 2026. It will serve as the City's policy direction for the allocation of resources and results. The process used to prepare this update to the 2017 - 2022 Strategic Plan included input from residents, business leaders, and other community stakeholders. Input and ideas from Las Cruces community members and city staff were used to identify strategic priorities, key objectives, and success measures. Importantly, the Strategic Plan is based on the vision and goals in the adopted *Elevate Las Cruces* Comprehensive Plan.

Over the next five years, the Strategic Plan will help Las Cruces' City leaders prioritize and plan our work. We will communicate with you regularly about our progress and outcomes as we work to accomplish the goals included in the plan.

We are excited about the future of our vibrant community and look forward to continuing our commitment to growth and transformation and meeting the needs of Las Cruces residents.

Respectfully,

**Ken Miyagishima**

Mayor

March 2021



# City Council



Kasandra Gandara



Tessa Abeyta-Stuve



Gabriel Vasquez



Johana Bencomo



Gil Sorg



Yvonne Flores



# Background



## Introduction

This strategic planning effort allowed community members and City leaders an opportunity to determine what is important for future success by identifying priorities for improvement, which were aligned with short-term goals and initiatives included in *Elevate Las Cruces* and new goals confirmed by the City Council. The basis for the Strategic Plan is articulated in the vision, mission, and organizational values. These elements are foundational to the establishment of priorities and goals and guide the work of City staff. The implementation of the goals and priorities should occur thoughtfully and transparently with periodic review by the City Council to ensure progress. The development of this Strategic Plan was facilitated by Management Partners, a firm specializing in assisting local governments in the United States.

## Methodology

The Las Cruces strategic planning effort incorporated the work done for *Elevate Las Cruces* to help prioritize the stages of the plan during the next few years. Management Partners developed and deployed two surveys, one for community members and one for City employees, to solicit input and feedback on key priorities. A series of four focus groups with staff and community members were held to gain greater insight and input about key themes identified from community survey respondents.

Management Partners also conducted interviews with the Mayor, Council members, City Manager, and other members of the leadership team and department directors to understand their perceptions about Las Cruces' strengths and opportunities and to identify key priorities for the future.

The Strategic Plan has six strategic themes that address community prosperity, education and community services, environmental sustainability, capital improvements and infrastructure, public safety, and communication, involvement, and follow-up. Accompanying the strategic themes are desired outcomes, goals, and performance measures. Once the Strategic Plan is finalized, PEAK performance measures will be developed for each department to guide progress in achieving each goal.



# City of Las Cruces Strategic Themes



This Strategic Plan has six overarching themes as listed below. Each priority is accompanied by goals from the *Elevate Las Cruces* Comprehensive Plan and goals identified by City Council.

**Community Prosperity**

**Education and Community Services**

**Environmental Sustainability**

**Capital Improvement and Infrastructure**

**Communication, Involvement and Follow Up**

**Public Safety**



# Vision, Mission and Organizational Values



## Vision

*Las Cruces is an inclusive community, recognized for its cultural diversity, enchanting natural amenities, and vibrant quality of life. We are committed to enhancing our livability, prosperity, and environment for the shared benefit of current and future generations of Las Cruces in a fiscally and socially sustainable manner.*

## Mission

*The mission of the City of Las Cruces is to provide customer-focused municipal services to residents, businesses, and guests so they can experience a “quality of place” to live, work and play.*

## Organizational Values

### City Leaders’ and Employees’ Values ... We Value:

*Diversity*

*Respect*

*Equity*

*Responsive*

*Fiscal Responsibility*

*Transparency*

*Professionalism*



# Strategic Theme 1: Community Prosperity

## Desired Outcomes

- Expanded housing options for all income levels
- Enhanced economic diversity and business strength

## Performance Measures

- (To be developed by staff during the update of department strategic business plans)



The following goals are listed in priority order as ranked by City Council members.

1. ELC Goal CP-2: *Economic Equity*. Generate employment opportunities that create economic security for all residents.
2. ELC Goal CP-7: *Attainable Housing*. Provide affordable, clean, and safe housing options for all residents regardless of income.
3. ELC Goal CP-11: *Underserved Populations*. Develop and support programs that provide assistance to traditionally underserved populations.
4. ELC Goal CP-4: *Diversification*. Seek a balance of business recruitment, retention, and expansion to diversify economic opportunities.
5. ELC Goal CP-3: *Entrepreneurship*. Create a nurturing regulatory environment that generates entrepreneurship and small business investment.
6. ELC Goal CP-1: *Ready Workforce*. Develop a strong and educated workforce that supports an expanding local and regional economy.
7. ELC Goal CP-9: *Housing Diversity*. Provide a diverse range of housing options to accommodate residents at all stages in life.
8. *Council Goal*: Prioritize development of attractive, energy-efficient, mixed income housing in infill areas and along the El Paseo Corridor.
9. *Council Goal*: Establish a Behavioral Health District made up of governmental entities in Doña Ana County.
10. *Council Goal*: Establish a Building Local Wealth component within the city's Economic Development Department.

Elevate Las Cruces Goal Section Reference:

CP – Community Prosperity





11. ELC Goal CP-8: *Special Housing Needs*. Ensure that the housing needs of traditionally underserved populations are met.
12. ELC Goal CL-1: *Neighborhood Identity*. Promote community pride through neighborhood events and investments that create a shared identity.
13. ELC Goal CE-4: *Complete Neighborhoods*. Develop mixed-use neighborhoods that incorporate a wide range of recreational, commercial, employment, and civic uses.
14. ELC Goal CL-4: *Recreational Opportunity*. Offer a diverse suite of recreational facilities and programs to cater to varying community interests, ages, and abilities.
15. ELC Goal CE-3: *Centers and Corridors*. Support community growth through concentrated development at activity centers and along key corridors.
16. ELC Goal CE-7: *Accessible Social Spaces*. Create a community-wide network of social spaces through the design and distribution of parks, public grounds, and public rights-of-way.
17. ELC Goal CL-10: *Economic Outcomes*. Support transportation investments that improve economic development outcomes.
18. ELC Goal CL-13: *Supporting the Arts*. Support the vibrant arts culture within the community.
19. ELC Goal CL-15: *Historic & Cultural Values*. Value and protect the historic and cultural properties and sites in the community.

*Elevate Las Cruces* Goal Section Reference:

CE – Community Environment

CL – Community Livability

CP – Community Prosperity



# Strategic Theme 2: Education and Community Services

## Desired Outcomes

- Enhanced physical and mental health resources
- Improved access to healthy food options

## Performance Measures

- (To be developed by staff during the update of department strategic business plans)



The following goals are listed in priority order as ranked by City Council members.

1. ELC Goal CP-10: *Community Health*. Promote and maintain a balanced system of community and human services for the health, safety and welfare of all residents.
2. ELC Goal CL-18: *Mental & Physical Health*. Provide opportunities for residents to improve their mental and physical health.
3. ELC Goal CP-6: *Community Schools*. Utilize schools as an integral component of neighborhood development and community life.
4. ELC Goal CL-17: *Food Security*. Transform Las Cruces into a food-secure community with improved access to healthy food options.

*Elevate Las Cruces* Goal Section Reference:

CL – Community Livability

CP – Community Prosperity



# Strategic Theme 3: Environmental Sustainability

## Desired Outcomes

- Achieve the goals included in the Climate Action Plan adopted in 2020
- Promote balanced growth

## Performance Measures

- (To be developed by staff during the update of department strategic business plans)



## Goals

The following goals are listed in priority order as ranked by City Council members.

1. ELC Goal CE-1: *Balanced Growth*. Encourage efficient land use development patterns that accommodate projected growth in a sustainable manner.
2. ELC Goal CL-19: *Environmental Justice*. Make public health improvements in an equitable manner that align with the tenets of environmental justice.
3. ELC Goal CE-9: *Sustainable Infrastructure Systems*. Enhance infrastructure to meet the demands of residents and businesses in a sustainable manner.
4. ELC Goal CE-8: *Energy Efficiency*. Increase the share of renewable energy alternatives to reduce the community's overall carbon footprint.
5. ELC Goal CE-14: *Open Space Lands*. Embrace open space for passive uses that protect the natural, cultural, or agricultural character.
6. ELC Goal CE-11: *Reliable Water Supply*. Preserve the region's natural resources by implementing quality control and conservation techniques.
7. ELC Goal CL-5: *Stewardship*. Deliver parks and recreation services in a collaborative manner that generates community enthusiasm and pride.
8. Council Goal: Provide direct support from Sustainability Office for all departments to help them meet goals in the Climate Action Plan and other adopted resiliency measures.

*Elevate Las Cruces* Goal Section Reference:

CL – Community Livability

CE – Community Environment



# 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

## Performance Measures

- (To be developed by staff during the update of department strategic business plans)



## Goals

The following goals are listed in priority order as ranked by City Council members.

1. ELC Goal CE-6: *Context Sensitive Street Design*. Design streets to support varying levels of pedestrian activity based on the intended built context of surrounding development.
2. ELC Goal CL-6: *System Efficiency*. Build and maintain a coordinated transportation system that operates in an efficient and cost-effective manner.
3. ELC Goal CL-7: *Transportation-Land Use Connection*. Develop an accessible and efficient transportation system that provides seamless connectivity to surrounding land uses and complements various development patterns.
4. ELC Goal CL-8: *Multi-Modal System*. Develop an equitable, multi-modal transportation system that presents feasible travel options for residents.
5. ELC Goal CL-9: *Transportation Safety*. Incorporate public health and safety enhancements into transportation system investments and policies.
6. *Council Goal*: Develop a plan to increase the pavement condition index.

*Elevate Las Cruces* Goal Section Reference:

CL – Community Livability

CE – Community Environment



# 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

## Performance Measures

- (To be developed by staff during the update of department strategic plans)

## Goals

The following goals are listed in priority order as ranked by City Council members.

1. ELC Goal CL-16: *Community Engagement*. Involve the community in historic preservation efforts.
2. ELC Goal CE-10: *Coordinated Service Delivery*. Improve coordination and communication amongst utility providers and agencies.
3. *Council Goal*: Identify appropriate communication methods to reach underrepresented groups.
4. *Council Goal*: Complete implementation of transparency and communication tools

*Elevate Las Cruces* Goal Section Reference:

CL – Community Livability

CE – Community Environment



# Strategic Theme 6: Public Safety

## Desired Outcomes

- A more humane criminal justice system
- A safe and secure community

## Performance Measures

- (To be developed by staff during the update of department strategic business plans)

## Goals

1. ELC Goal CL-12: *Police & Criminal Justice*. Provide for a humane and responsible police and criminal justice system.
2. ELC Goal CL-11: *Emergency Services*. Ensure a safe and secure community through the provision of high-quality fire and emergency medical services.
3. *Council Goal*: Identify strategic areas for lighting improvements to improve safety
4. *Council Goal*: Continue to support the fire mobile integrated health program, the multi-disciplinary mental health response team, and the police critical incident crisis intervention team

Elevate Las Cruces Goal Section Reference:

CL – Community Livability



# Conclusion



## Executive Leadership Team

**Ifo Pili**, City Manager

**Eric Enriquez**, Assistant City Manager

**Ikani Taumoepeau**, Assistant City Manager

**Barbara DeLeon**, Chief Administrative Officer

**Leeann DeMouche**, Chief Budget Officer

**Jennifer Vega Brown**, City Attorney

**Larry Nichols**, Community Development  
Director

**Griselda Martinez**, Economic Development  
Director

**Terri L. Gayhart**, Financial Services Director

**Jason Smith**, Interim Fire Chief

**Jo Richards**, Human Resources Director

**Scott Marr**, Information Technology Director

**Sonya Delgado**, Parks and Recreation Director

**Amber Vaughn**, Performance Manager

**Miguel Dominguez**, Police Chief

**David Sedillo**, Public Works Director

**Lynn Gallagher**, Quality of Life Director

**Delilah Walsh**, Utilities Director

This Strategic Plan provides a clear path forward for the City of Las Cruces. City leaders are committed to achieving the priorities, goals, and initiatives through the planned allocation of resources over the next five years. An Implementation Action Plan will be used to help guide our actions and progress over time, as City leaders work to accomplish the adopted priorities and goals.

Successful implementation will require a collective effort by City employees in all departments. The City of Las Cruces is committed to working collaboratively with members of our community and periodically communicating with residents and businesses about how we are doing, how we are going about our work, and how well we are delivering services.

We look forward to working with you to maintain a City that is vibrant and progressive, and committed to improving the prosperity Las Cruces residents.





**CITY OF LAS CRUCES**

**V.  
FINANCIAL RECAP**

**ADOPTED  
BUDGET**

FISCAL YEAR 2026-2027

# All Funds Summary

FY 2027 | May 18, 2026

Fund	Fund Name	Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance
<b>GENERAL FUNDS</b>								
1000	GENERAL FUND	\$53,253,703	\$186,446,840	(\$167,863,398)	(\$23,687,673)	\$48,149,472	(\$27,977,233)	\$20,172,239
1030	ECONOMIC DEVELOPMENT	\$3,487,060	\$0	(\$684,929)	\$0	\$2,802,131	\$0	\$2,802,131
1200	VEHICLE ACQUISITION	\$813,351	\$0	(\$500,000)	\$500,000	\$813,351	\$0	\$813,351
1400	FACILITIES MAINTENANCE	\$288,119	\$0	(\$288,119)	\$0	\$0	\$0	\$0
<b>General Funds Total</b>		<b>\$57,842,233</b>	<b>\$186,446,840</b>	<b>(\$169,336,446)</b>	<b>(\$23,187,673)</b>	<b>\$51,764,954</b>	<b>(\$27,977,233)</b>	<b>\$23,787,721</b>
<b>SPECIAL REVENUE FUNDS</b>								
2000	HUD COMMUNITY DEVELOPMENT	\$0	\$6,714,191	(\$6,714,191)	\$0	\$0	\$0	\$0
2013	AFFORDABLE HOUSING TRUST	\$7,265,764	\$0	(\$5,765,241)	\$0	\$1,500,523	\$0	\$1,500,523
2100	SPECIAL REVENUE REIMB GRANTS	\$0	\$5,917,354	(\$5,917,354)	\$0	\$0	\$0	\$0
2130	RECREATION PROJECTS	\$144,302	\$0	\$0	\$0	\$144,302	\$0	\$144,302
2300	FIRE FUND	\$315,775	\$1,184,382	(\$1,184,382)	\$0	\$315,775	\$0	\$315,775
2303	EMERGENCY MEDICAL SERVICES	\$164	\$100,000	(\$100,000)	\$0	\$164	\$0	\$164
2401	POLICE PROTECTION FUND	\$0	\$407,000	(\$407,000)	\$0	\$0	\$0	\$0
2421	DWI PREVENTION	\$14,854	\$0	\$0	\$0	\$14,854	\$0	\$14,854
2423	TRAFFIC SAFETY EDUCATION	\$9,658	\$0	\$0	\$0	\$9,658	\$0	\$9,658
2440	PRISONER CARE	\$28,298	\$0	(\$1,300,000)	\$1,300,000	\$28,298	\$0	\$28,298
2450	PUBLIC SAFETY IMPACT FEE	\$920,774	\$0	\$0	\$0	\$920,774	\$0	\$920,774
2472	VEHICLE FORFEITURE	\$54,484	\$0	\$0	\$0	\$54,484	\$0	\$54,484
2490	JUDICIAL EDUCATION	\$4,902	\$0	\$0	\$0	\$4,902	\$0	\$4,902
2491	COURT AUTOMATION	\$355,292	\$11,500	(\$104,365)	\$0	\$262,427	\$0	\$262,427
2650	FLOOD CONTROL OPERATIONS	\$862,034	\$6,418,555	(\$4,164,991)	(\$1,611,681)	\$1,503,917	\$0	\$1,503,917
2700	HEALTH CARE SERVICES MMC LEASE	\$528,107	\$0	(\$600,000)	\$600,000	\$528,107	\$0	\$528,107
2705	TELSHOR FACILITY	\$34,190,741	\$0	(\$16,925,781)	(\$600,000)	\$16,664,960	\$0	\$16,664,960
2710	CONVENTION & VISITORS BUREAU	\$3,330,207	\$2,527,000	(\$3,182,329)	(\$477,212)	\$2,197,665	\$0	\$2,197,665
2715	DOWNTOWN REVITALIZATION	\$55,908	\$0	\$0	\$0	\$55,908	\$0	\$55,908
2725	NATIONAL OPIOID SETTLEMENT	\$4,326,436	\$0	(\$2,532,156)	\$0	\$1,794,279	\$0	\$1,794,279
2751	SONOMA RANCH SPECIAL PROJECT	\$4,219,565	\$0	\$0	\$0	\$4,219,565	\$0	\$4,219,565
2770	VALLEY VIEW HESKE GARDEN	\$170,629	\$0	\$0	\$0	\$170,629	\$0	\$170,629

# All Funds Summary

FY 2027 | May 18, 2026

Fund	Fund Name	Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance
2780	GRIGGS WALNUT PLUME REMED	\$4,969,446	\$304,000	(\$1,682,303)	\$200,000	\$3,791,143	\$0	\$3,791,143
2805	ENVIRONMENTAL PROTECTION FUND	\$518,720	\$190,000	(\$213,800)	\$0	\$494,920	\$0	\$494,920
2810	GAS TAX	\$68,646	\$1,900,000	(\$1,766,757)	\$0	\$201,889	\$0	\$201,889
2815	TIDD DEDICATED REVENUES	\$481,806	\$6,155,000	(\$1,994,464)	\$0	\$4,642,341	\$0	\$4,642,341
2825	LAS CRUCES CONVENTION CTR FEES	\$0	\$1,200,000	(\$566,290)	(\$633,710)	\$0	\$0	\$0
<b>SPECIAL REVENUE FUNDS Total</b>		<b>\$62,836,512</b>	<b>\$33,028,982</b>	<b>(\$55,121,405)</b>	<b>(\$1,222,603)</b>	<b>\$39,521,486</b>	<b>\$0</b>	<b>\$39,521,486</b>
<b>DEBT FUNDS</b>								
3028	2023 SSGRT DS	\$103,206	\$0	(\$1,206,000)	\$1,102,794	\$0	\$0	\$0
3225	2016 FLOOD CONTROL	\$340,148	\$0	(\$291,400)	\$0	\$48,748	\$0	\$48,748
3226	2017 SSGRT FAC & STREETS DS	\$309,937	\$0	(\$703,050)	\$393,113	\$0	\$0	\$0
3275	2025 MGRT	\$129,068	\$0	(\$1,543,274)	\$1,414,205	\$0	\$0	\$0
3280	2010 SSGRT CONVENTION CTR DS	\$334	\$0	(\$1,111,256)	\$1,110,922	\$0	\$0	\$0
3286	2014 SSGRT E. MESA FACILITY DS	\$111,591	\$0	\$0	\$0	\$111,591	\$0	\$111,591
3288	2014 MGRT STREETS DS	\$129,119	\$0	(\$529,219)	\$402,378	\$2,278	\$0	\$2,278
3290	2014 MGRT FLOOD PROJECTS	\$9,459	\$0	\$0	\$0	\$9,459	\$0	\$9,459
3292	2015 GRT BOND REFUNDING	\$195,332	\$0	(\$1,199,788)	\$1,004,455	\$0	\$0	\$0
3293	2015A HOLD HARMLESS DS	\$368,755	\$0	(\$1,598,675)	\$1,229,920	\$0	\$0	\$0
3294	2015B HOLD HARMLESS DS	\$67,967	\$0	(\$297,041)	\$229,074	\$0	\$0	\$0
3295	2016 VAD BONDS	\$3,102,799	\$0	(\$1,547,869)	\$0	\$1,554,930	\$0	\$1,554,930
3510	2019 GO BOND DS	\$10,469,240	\$6,944,946	(\$4,445,774)	\$0	\$12,968,412	\$0	\$12,968,412
3616	2022 NMFA FIRE DS	\$75,664	\$0	(\$532,615)	\$456,952	\$0	\$0	\$0
3618	2008 NMFA GRIGGS WLNT PLUME DS	\$0	\$15,000	(\$92,644)	\$89,886	\$12,242	\$0	\$12,242
3619	2018 HHGRT DS	\$627,388	\$0	(\$1,250,622)	\$668,846	\$45,612	\$0	\$45,612
3620	2020A NMFA FACILITY SSGRT	\$274,817	\$0	(\$959,000)	\$844,961	\$160,779	\$0	\$160,779
3621	2020B NMFA FACILITIES ESP	\$66,941	\$0	(\$472,000)	\$426,597	\$21,537	\$0	\$21,537
3622	2023 NMFA FIRE DS	\$124,330	\$0	(\$1,462,053)	\$1,337,723	\$0	\$0	\$0
3624	2018 GAS DSF	\$58,848	\$0	\$0	\$0	\$58,848	\$0	\$58,848
3630	2014 NMFA SCSWA REFUNDING DS	\$290,533	\$0	(\$181,285)	\$0	\$109,248	\$0	\$109,248

# All Funds Summary

## FY 2027 | May 18, 2026

Fund	Fund Name	Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance
3632	2017 NMFA STREETS DS	\$223,296	\$0	(\$293,891)	\$82,600	\$12,005	\$0	\$12,005
3633	18 NMFA FIRE	\$3,252	\$0	\$0	\$0	\$3,252	\$0	\$3,252
3634	2020 NMFA STREETS	\$180,587	\$0	(\$247,268)	\$68,298	\$1,617	\$0	\$1,617
3635	2020 NMFA FLOOD	\$271,974	\$0	(\$187,922)	\$0	\$84,052	\$0	\$84,052
3636	23 NMFA STREETS DBT	\$28,839	\$0	(\$319,485)	\$290,646	\$0	\$0	\$0
3637	23 NMFA FLOOD DEBT	\$12,009	\$0	(\$123,690)	\$111,681	\$0	\$0	\$0
3810	HUD SECTION 108 LOAN-MONAS	\$12,244	\$0	(\$156,316)	\$156,316	\$12,244	\$0	\$12,244
<b>Debt Funds Total</b>		<b>\$17,587,677</b>	<b>\$6,959,946</b>	<b>(\$20,752,137)</b>	<b>\$11,421,367</b>	<b>\$15,216,854</b>	<b>\$0</b>	<b>\$15,216,854</b>
<b>CAPITAL FUNDS</b>								
4005	COMMUNITY INVESTMENT PROJECTS	\$638,739	\$0	(\$638,739)	\$0	\$0	\$0	\$0
4028	2023 SSGRT	\$3,091,591	\$0	(\$2,978,715)	\$0	\$112,876	\$0	\$112,876
4100	CAPITAL PROJECTS REIMB GRANTS	\$0	\$38,074,766	(\$38,074,766)	\$0	\$0	\$0	\$0
4106	PUBLIC PARK DEVELOPMENT	\$3,372,574	\$850,000	(\$4,222,574)	\$0	\$0	\$0	\$0
4107	PARK INFRASTRUCTURE IMPACT	\$632,317	\$0	(\$500,000)	\$0	\$132,317	\$0	\$132,317
4110	PUBLIC PARK PROJECTS	\$42,582	\$0	\$0	\$0	\$42,582	\$0	\$42,582
4201	CAPITAL CONTRIBUTIONS	\$984,229	\$0	(\$335,822)	\$0	\$648,407	\$0	\$648,407
4202	GRT STREET MAINTENANCE	\$6,531,062	\$0	(\$6,527,397)	\$0	\$3,665	\$0	\$3,665
4227	VAD STREET PROJECTS	\$28,306	\$0	\$0	\$0	\$28,306	\$0	\$28,306
4231	2022 GO BOND	\$3,455,841	\$0	(\$1,535,524)	\$0	\$1,920,317	\$0	\$1,920,317
4270	TIDD PROJECTS	\$27,529,180	\$0	(\$16,312,871)	\$0	\$11,216,309	\$0	\$11,216,309
4271	TIDD STR BOND PROJECT	\$556,222	\$0	(\$50,173)	\$0	\$506,049	\$0	\$506,049
4400	FLOOD CONTROL	\$7,557,360	\$0	(\$4,672,131)	\$1,500,000	\$4,385,229	\$0	\$4,385,229
4505	2015B HHS	\$4,328	\$0	\$0	\$0	\$4,328	\$0	\$4,328
4613	NMFA EQUIPMENT	\$96,757	\$0	\$0	\$0	\$96,757	\$0	\$96,757
4622	23 NMFA EQUIPMENT	\$2,765,433	\$0	\$0	(\$1,042,405)	\$1,723,028	\$0	\$1,723,028
4636	23 NMFA MGRT	\$4,260,202	\$0	(\$4,181,860)	\$0	\$78,342	\$0	\$78,342
4700	CAPITAL INFRASTRUCTURE GRT 2025	\$4,887,044	\$16,116,194	(\$15,996,000)	\$0	\$5,007,238	\$0	\$5,007,238
<b>CAPITAL FUNDS Total</b>		<b>\$66,433,767</b>	<b>\$55,040,960</b>	<b>(\$96,026,572)</b>	<b>\$457,595</b>	<b>\$25,905,750</b>	<b>\$0</b>	<b>\$25,905,750</b>
<b>ENTERPRISE FUNDS</b>								
5010	AIRPORT	\$0	\$2,756,872	(\$3,532,973)	\$776,101	\$0	\$0	\$0
5100	UTILITIES SHARED SERVICES	\$165,250	\$20,508,005	(\$20,449,476)	\$25,000	\$248,779	\$0	\$248,779
5160	SHARED SVCS EQUIP REPL RESERVE	\$205,712	\$90,000	(\$259,913)	(\$25,000)	\$10,799	\$0	\$10,799
5200	GAS OPERATIONS	\$2,496,832	\$28,720,357	(\$29,120,914)	\$140,144	\$2,236,419	\$0	\$2,236,419

# All Funds Summary

## FY 2027 | May 18, 2026

Fund	Fund Name	Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance
5205	GAS CONTINGENCY FUND	\$431,293	\$7,500	(\$50,000)	\$0	\$388,793	\$0	\$388,793
5250	GAS CAPITAL IMPROVEMENTS	\$5,853,788	\$9,200,655	(\$15,558,022)	\$503,579	\$0	\$0	\$0
5260	GAS EQUIPMENT REPLACE RESERVE	\$1,052,173	\$25,500	(\$433,950)	(\$643,723)	\$0	\$0	\$0
5270	GAS15A BOND PROJECTS	\$5	\$0	\$0	\$0	\$5	\$0	\$5
5271	2018 JU PROJECT	\$80	\$0	\$0	\$0	\$80	\$0	\$80
5280	GAS15A DEBT SERVICE	\$23,378	\$3,000	\$0	\$0	\$26,378	\$0	\$26,378
5281	2018 JU DEBT SERVICE FUND	\$214,222	\$10,000	\$0	\$0	\$224,222	\$0	\$224,222
5300	WATER OPERATIONS	\$3,346,195	\$22,483,433	(\$22,525,313)	(\$1,738,254)	\$1,566,062	\$0	\$1,566,062
5301	WATER DEVELOPMENT	\$1,367,230	\$1,176,610	(\$1,840,603)	(\$200,000)	\$503,237	\$0	\$503,237
5305	WATER CONTINGENCY FUND	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$3,000
5320	WATER ACQUISITION	\$471,153	\$986,540	(\$1,313,049)	\$0	\$144,643	\$0	\$144,643
5331	WATER09 DEBT SERVICE	\$43,321	\$3,000	\$0	\$0	\$46,321	\$0	\$46,321
5332	WATER10 DEBT SERVICE	\$508,816	\$30,000	\$0	\$0	\$538,816	\$0	\$538,816
5335	WATER15 DEBT SERVICE	\$33,256	\$5,000	\$0	\$0	\$38,256	\$0	\$38,256
5336	WATER15A DEBT SERVICE	\$49,879	\$7,500	\$0	\$0	\$57,379	\$0	\$57,379
5337	WATER16 DEBT SERVICE	\$83,979	\$14,000	\$0	\$0	\$97,979	\$0	\$97,979
5339	2018 JU DEBT SERVICE FUND	\$636,169	\$30,000	\$0	\$0	\$666,169	\$0	\$666,169
5345	WATER15 BOND PROJECTS	\$4,444	\$0	\$0	\$0	\$4,444	\$0	\$4,444
5346	WATER15A BOND PROJECTS	\$51,470	\$1,750	\$0	\$0	\$53,220	\$0	\$53,220
5347	WATER16 BOND PROJECTS	\$2,832	\$50	\$0	\$0	\$2,882	\$0	\$2,882
5348	2017 JU IMPROVEMENT REV BOND	\$1,986	\$0	\$0	\$0	\$1,986	\$0	\$1,986
5349	2018 JU IMPROVEMENT REV BOND	\$269,964	\$7,500	\$0	\$0	\$277,464	\$0	\$277,464
5350	WATER CAPITAL IMPROVEMENTS	\$1,100,351	\$83,497	(\$2,826,895)	\$1,643,047	\$0	\$0	\$0
5360	WATER EQUIPMENT REPL RESERVE	\$166,756	\$27,500	(\$289,463)	\$95,207	\$0	\$0	\$0
5364	2024 DWSRF NMFA LOAN	\$14,496,313	\$0	(\$13,981,580)	\$0	\$514,733	\$0	\$514,733
5365	2025 DSWRF LOAN	\$15,000,000	\$0	(\$15,000,000)	\$0	\$0	\$0	\$0
5366	2025 WTB	\$3,000,000	\$0	(\$3,000,000)	\$0	\$0	\$0	\$0
5374	WATER05A BOND PROJECTS	\$5,308	\$0	\$0	\$0	\$5,308	\$0	\$5,308

# All Funds Summary

## FY 2027 | May 18, 2026

Fund	Fund Name	Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance
5375	WATER06 BOND PROJECTS	\$84,832	\$0	\$0	\$0	\$84,832	\$0	\$84,832
5377	WATER NMFA LOAN PROJECTS	\$9,723	\$0	\$0	\$0	\$9,723	\$0	\$9,723
5378	WATER07 NMFA PROJECTS	\$9,191	\$0	\$0	\$0	\$9,191	\$0	\$9,191
5379	WATER14 BOND PROJECTS	\$45,865	\$0	\$0	\$0	\$45,865	\$0	\$45,865
5385	WATER20A DEBT SERVICE	\$42,911	\$12,000	\$0	\$0	\$54,911	\$0	\$54,911
5389	WATER14 DEBT SERVICE	\$1,119,338	\$50,000	\$0	\$0	\$1,169,338	\$0	\$1,169,338
5395	WATER20A PROJECT	\$40,314	\$30,000	\$0	\$0	\$70,314	\$0	\$70,314
5396	WATER14 BOND PROJECTS	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$1,000
5400	WASTEWATER OPERATIONS	\$1,933,763	\$16,286,594	(\$16,457,123)	(\$488,833)	\$1,274,401	\$0	\$1,274,401
5401	WASTEWATER DEVELOPMENT	\$13,137,674	\$3,448,151	(\$586,366)	\$200,000	\$16,199,459	\$0	\$16,199,459
5405	WW CONTINGENCY FUND	\$15,044	\$5,000	\$0	\$0	\$20,044	\$0	\$20,044
5420	WW WATER RECLAMATION PROJECT	\$465,616	\$35,000	(\$720,830)	\$221,000	\$786	\$0	\$786
5431	WW09 DEBT SERVICE	\$10,398	\$2,000	\$0	\$0	\$12,398	\$0	\$12,398
5432	WW10 DEBT SERVICE	\$352,655	\$20,000	\$0	\$0	\$372,655	\$0	\$372,655
5435	WW15 DEBT SERVICE	\$169,719	\$20,000	\$0	\$0	\$189,719	\$0	\$189,719
5436	WW15A DEBT SERVICE	\$29,516	\$4,000	\$0	\$0	\$33,516	\$0	\$33,516
5441	WW20B DEBT SERVICE	\$42,741	\$8,800	\$0	\$0	\$51,541	\$0	\$51,541
5445	WW15 BOND PROJECTS	\$450,112	\$0	\$0	\$0	\$450,112	\$0	\$450,112
5446	WW15A BOND PROJECTS	\$18,687	\$0	\$0	\$0	\$18,687	\$0	\$18,687
5447	2017 JU IMPROVEMENT REV BOND	\$4,732	\$0	\$0	\$0	\$4,732	\$0	\$4,732
5450	WASTEWATER CAPITAL IMPROVEMENT	\$1,417,465	\$308,000	(\$2,092,839)	\$367,374	\$0	\$0	\$0
5451	WW20B PROJECTS	\$242,763	\$1,000	\$0	\$0	\$243,763	\$0	\$243,763
5460	WASTEWATER EQUIP REPL RESERVE	\$17,470	\$3,500	(\$142,429)	\$121,459	\$0	\$0	\$0
5475	WW06 BOND REHAB PROJECTS	\$24,335	\$0	\$0	\$0	\$24,335	\$0	\$24,335
5479	WW14 BOND PROJECTS	\$138	\$0	\$0	\$0	\$138	\$0	\$138
5481	WW14 DEBT SERVICE	\$170,921	\$7,000	\$0	\$0	\$177,921	\$0	\$177,921
5485	WW20A DEBT SERVICE	\$13,395	\$500	\$0	\$0	\$13,895	\$0	\$13,895

# All Funds Summary

FY 2027 | May 18, 2026

Fund	Fund Name	Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance
5495	WW20A PROJECT	\$57,777	\$5,000	\$0	\$0	\$62,777	\$0	\$62,777
5496	WW23 PROJECT	\$16,820,055	\$0	(\$16,820,055)	\$0	\$0	\$0	\$0
5500	SOLID WASTE OPERATIONS	\$1,897,302	\$19,581,479	(\$22,322,196)	\$1,099,967	\$256,552	\$0	\$256,552
5505	SOLID WASTE CONTINGENCY FUND	\$343,302	\$0	(\$150,000)	\$0	\$193,302	\$0	\$193,302
5510	SOLID WASTE LANDFILL CLOSURE	\$1,489,475	\$150,000	(\$349,349)	\$0	\$1,290,126	\$0	\$1,290,126
5560	SOLID WASTE EQUIP REPL RESERVE	\$1,296,292	\$290,000	(\$486,325)	(\$1,099,967)	\$0	\$0	\$0
5587	SW NMFA LOAN DEBT SERVICE	\$495,447	\$15,000	\$0	\$0	\$510,447	\$0	\$510,447
5920	TRANSIT 5307 MATCH	\$0	\$0	(\$3,674,863)	\$4,000,000	\$325,137	\$0	\$325,137
5921	TRANSIT 5307 GRANT	\$0	\$3,698,863	(\$3,698,863)	\$0	\$0	\$0	\$0
5923	TRANSIT 5339 CAPITAL & OTHER	\$783,269	\$1,077,975	(\$1,278,786)	\$0	\$582,458	\$0	\$582,458
<b>ENTERPRISE FUNDS Total</b>		<b>\$94,135,392</b>	<b>\$131,241,131</b>	<b>(\$198,962,175)</b>	<b>\$4,997,101</b>	<b>\$31,411,449</b>	<b>\$0</b>	<b>\$31,411,449</b>
<b>INTERNAL SERVICE FUNDS</b>								
6330	WORKERS COMPENSATION	\$746,781	\$320,000	(\$2,016,242)	\$949,461	\$0	\$0	\$0
6340	LIABILITY CLAIMS	\$625,472	\$245,000	(\$7,414,591)	\$6,544,120	\$0	\$0	\$0
<b>INTERNAL SERVICE FUNDS Total</b>		<b>\$1,372,253</b>	<b>\$565,000</b>	<b>(\$9,430,833)</b>	<b>\$7,493,581</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AGENCY FUNDS</b>								
7410	MV REGIONAL DISPATCH AUTHORITY	\$2,567,277	\$6,725,997	(\$7,851,276)	\$0	\$1,441,999	\$0	\$1,441,999
7420	METRO NARCOTICS AGENCY	\$802,580	\$686,086	(\$920,086)	\$0	\$568,580	\$0	\$568,580
7440	ANIMAL SERVICES CENTER	\$1,197,787	\$4,734,984	(\$5,905,273)	\$0	\$27,498	\$0	\$27,498
7441	ASCMV CAPITAL	\$28,012	\$0	\$0	\$0	\$28,012	\$0	\$28,012
7470	BRANIGAN ESTATE	\$388,761	\$0	(\$388,761)	\$0	\$0	\$0	\$0
7480	GIFTS AND MEMORIALS	\$510,553	\$35,000	(\$467,842)	\$0	\$77,711	\$0	\$77,711
7481	VETERANS MEMORIAL WALL	\$28,579	\$0	\$0	\$0	\$28,579	\$0	\$28,579
7490	METROPOLITAN PLANNING ORGANIZA	\$0	\$162,531	(\$203,164)	\$40,633	\$0	\$0	\$0
7492	HIDTA-CLC	\$0	\$340,793	(\$340,793)	\$0	\$0	\$0	\$0
<b>AGENCY FUNDS Total</b>		<b>\$5,523,549</b>	<b>\$12,685,391</b>	<b>(\$16,077,195)</b>	<b>\$40,633</b>	<b>\$2,172,379</b>	<b>\$0</b>	<b>\$2,172,379</b>

# All Funds Summary

FY 2027 | May 18, 2026

Fund	Fund Name	Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance	Reserve	Available Balance
<b>SOUTH CENTRAL SOLID WASTE AUTHORITY</b>								
8100	SC SOLID WASTE AUTHORITY	\$351,814	\$13,147,826	(\$6,196,340)	(\$3,701,559)	\$3,601,741	\$0	\$3,601,741
8115	SCSWA ENVIRONMENTAL IMP FEES	\$423,800	\$321,720	(\$320,000)	\$0	\$425,520	\$0	\$425,520
8120	SCSWA DEBT CAPITAL PROJECTS	\$2,314,918	\$0	\$0	(\$1,000,000)	\$1,314,918	\$0	\$1,314,918
8130	SCSWA AMADOR TRANSFER STATION	\$0	\$0	(\$2,129,242)	\$2,129,242	\$0	\$0	\$0
8135	SCSWA CORRALITOS LANDFILL	\$0	\$0	(\$2,369,680)	\$2,369,680	\$0	\$0	\$0
8140	SCSWA CHAPARRAL TRANSFER STATI	\$0	\$0	(\$1,202,637)	\$1,202,637	\$0	\$0	\$0
8170	SCSWA RECYCLING	\$1,725,603	\$6,271,589	(\$4,485,091)	(\$1,300,000)	\$2,212,100	\$0	\$2,212,100
8180	COMMUNITY COLLECTION CTRS	\$315,446	\$1,870,930	(\$2,426,388)	\$300,000	\$59,988	\$0	\$59,988
8190	SUNLAND PARK SOLID WASTE	\$694,226	\$1,668,891	(\$1,566,973)	\$0	\$796,144	\$0	\$796,144
<b>SOUTH CENTRAL SOLID WASTE AUTHORITY Total</b>		<b>\$5,825,807</b>	<b>\$23,280,956</b>	<b>(\$20,696,351)</b>	<b>\$0</b>	<b>\$8,410,411</b>	<b>\$0</b>	<b>\$8,410,411</b>
<b>ENDING BALANCE</b>		<b>\$311,557,190</b>	<b>\$449,249,206</b>	<b>(\$586,403,111)</b>	<b>\$0</b>	<b>\$174,403,284</b>	<b>(\$27,977,233)</b>	<b>\$146,426,051</b>



## New Capital Gross Receipts Tax

### Capital Infrastructure Gross Receipts Tax (GRT) | FY 2027

Department	Description	FY2026 Original Allocation	FY2026 Projected Actuals	FY2027 Budget
City Manager's Office	Public Safety Training Track*	\$2,500,000	\$0	\$2,500,000
City Manager's Office	Hoagland / Alameda Intersection Improvements*	\$1,500,000	\$0	\$1,500,000
Police Department	Vehicles*	\$1,500,000	\$0	\$1,500,000
Fire Department	Fire Apparatus*	\$5,000,000	\$0	\$5,000,000
Public Works	Facilities Maintenance*	\$5,300,000	\$200,000	\$5,100,000
Other	Administrative Fees	\$396,000	\$396,000	\$396,000
<b>Total</b>		<b>\$16,196,000</b>	<b>\$596,000</b>	<b>\$15,996,000</b>

\*Carryover

## Property Tax Levy FY 2027

Levy Assumptions	Millage	Property Tax Yield
Residential Taxable Value		\$2,555,064,695
City Residential Millage	0.008595	
<b>Total Residential Production</b>		<b>\$21,960,781</b>
Non-Residential Taxable Value		\$871,598,942
City Non-Residential Millage	0.008944	
<b>Total Non-Residential Production</b>		<b>\$7,795,582</b>
<b>Grand Total (Residential + Non-Residential)</b>		<b>\$29,756,363</b>

## Property Tax Levy FY 2027

Type of Property Tax	Millage	Estimated Tax Production
<b>General Fund (Gross)</b>		
Residential Taxable Value	0.004618	\$11,799,289
Non-Residential Taxable Value	0.004943	\$4,308,314
<b>Total General Fund</b>		<b>\$16,107,603</b>
<b>Debt GO Bond</b>		
Residential Taxable Value	0.002070	\$5,288,984
Non-Residential Taxable Value	0.002070	\$1,804,210
<b>Total GO Bond</b>		<b>\$7,093,194</b>
<b>Grand Total (Residential + Non-Residential)</b>		<b>\$23,200,797</b>
<b>Flood Control</b>		
	Millage	
Residential Taxable Value	0.001907	\$4,872,508
Non-Residential Taxable Value	0.001931	\$1,683,058
<b>Total Flood Control</b>		<b>\$6,555,566</b>
<b>Grand Total (Residential + Non-Residential)</b>		<b>\$29,756,363</b>

## Property Tax Levy FY 2027

Fund	Fund Number	Property Tax Estimate
General Fund	1000	\$16,107,603
GO Bond	3510	\$7,093,194
Flood Control	2650	\$6,555,566
<b>Total Estimated Budgeted Property Tax</b>		<b>\$29,756,363</b>



# VRA Program Funding

## FY 2027

Department/ Line of Business	Inventory Number	Existing Model	Replacement Model	Estimated Replacement Cost	Funding by Source		
					VAF Program Fund	Utilities Funding	Other Sources (Grant, Lease, Debt)
<b>MUNICIPAL COURT</b>							
JUDICIAL ADMINISTRATIVE & GENERAL	29266	Ford Crown Victoria	Ford Escape	\$30,000	\$30,000	\$0	\$0
<b>FIRE &amp; EMERGENCY SERVICES</b>							
ADMINISTRATIVE	New		Ford Transit Van T-250	\$60,000	\$0	\$0	\$60,000
ADMINISTRATIVE	New		Ford F-150	\$60,000	\$0	\$0	\$60,000
<b>UTILITIES</b>							
OFFICE OF THE DIRECTOR	32792	International 7400	International 7400	\$320,000	\$0	\$320,000	\$0
<b>CITY MANAGER'S OFFICE</b>							
FLEET AND LOGISTICS MANAGEMENT	31345	Ford Fusion	EV Chevrolet Equinox	\$34,000	\$34,000	\$0	\$0
<b>PARKS &amp; RECREATION</b>							
CONSTRUCTION, MAINTENANCE, BEAUTIFICATION	30913	Ford F-250	Ford F-250	\$59,000	\$59,000	\$0	\$0
CONSTRUCTION, MAINTENANCE, BEAUTIFICATION	31100	Ford F-150 Extended Cab	Ford F-150 Crew Cab	\$60,000	\$60,000	\$0	\$0
CONSTRUCTION, MAINTENANCE, BEAUTIFICATION	32375	Ford F-250	Ford F-250	\$60,000	\$60,000	\$0	\$0
CONSTRUCTION, MAINTENANCE, BEAUTIFICATION	32791	Gem Utility Cart	Polaris Ranger	\$40,000	\$40,000	\$0	\$0
<b>COMMUNITY DEVELOPMENT</b>							
LAS CRUCES DEVELOPMENT CENTER	31325	Ford F-150	Ford Maverick Hybrid	\$35,000	\$35,000	\$0	\$0
<b>PUBLIC WORKS</b>							
PUBLIC INFRASTRUCTURE	31322	Ford F-150	Ford F-150	\$60,000	\$60,000	\$0	\$0
FACILITIES	30956	Ford F-250 Extended Cab	Ford F-250 Extended Cab	\$80,000	\$80,000	\$0	\$0
<b>QUALITY OF LIFE</b>							
SENIOR PROGRAMS	31384	Ford Explorer	Ford Explorer	\$42,000	\$42,000	\$0	\$0



**CITY OF LAS CRUCES**

# **VI. FUND SUMMARY**

# **ADOPTED BUDGET**

**FISCAL YEAR 2026-2027**

# FUND DESCRIPTIONS

## GENERAL FUNDS

**Fund 1000 – General Fund** – The General Fund is the city’s main source for providing our citizens with general government services. The city administrative, legislative, judicial, finance, public works, public safety, and community and cultural services functions operate with General Fund monies.

The main revenue sources for the General Fund are gross receipts, property, and other taxes, investment earnings, charges for services, fines, and fees. Revenue estimates are based on a forecast of future economic conditions and a historical analysis of receipts for revenues other than taxes.

**Fund 1030 – Economic Development** – This fund’s revenue sources are federal grants, local matching funds, and fees paid by industrial park tenants for infrastructure, land, and leases. Revenue estimates are based on interest, fees, and land sales.

**Fund 1200 – Vehicle Acquisition** – This fund was established to replace any vehicle or powered equipment purchased by the city. The revenue source is a transfer from the General Fund.

**Fund 1400 – Facilities Maintenance** – This fund’s revenue source is a transfer from the General Fund. Expenditures are for maintenance and rehabilitation of existing infrastructure.

## 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 1990 (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 and promotion of affordable housing within the City of Las Cruces. The city adopted Ordinance 2965 in April 2021 to create the fund. This initiative is governed by Chapter 13, Article II of the municipal code. The source of funding is through a transfer from the General Fund, Telshor Facility Fund, and bonds.

**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** –Funding is provided by the State Fire Fund for use in the operation, maintenance, and betterment of local fire departments, to include the purchase of supplies and equipment. (Ch. 59A, art. 53 NMSA 1978)

**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. (Ch. 24, art. 10A NMSA 1978)

## POLICE PROTECTION

**Fund 2401 – Police Protection** – This fund provides for the purchase of supplies, equipment and advanced law enforcement planning and training for the Police Department. The funding source is a Law Enforcement Protection Fund administered by the New Mexico Department of Finance and Administration/Local Government Division. (Ch. 29, art. 13 NMSA 1978)

**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. Ordinance 2059 was adopted in November 2003 to create the fund.

# FUND DESCRIPTIONS

**Fund 2421 – DWI Prevention** – This fund accounts for the receipt of driving while intoxicated state fines used to defray the cost of tests to determine the influence of alcohol or drugs and fund community programs for the prevention of driving while under the influence or other traffic safety purposes. Receipts were remitted to the state (Section 31-12-7 NMSA 1978). Effective July 1, 2024, this fee was repealed by the state (Laws 2023, ch. 184, § 19). Section 27-12-6-12.2 of the municipal code governs the use of these funds.

**Fund 2423 – Traffic Safety Education** – This fund provides for the city police department to institute and promote the traffic safety program through education and enforcement and to provide for the purchase of equipment and support services necessary to establish and maintain the program. Funding is provided by a fee of \$3.00 from persons convicted of violating any ordinance related to the operation of a motor vehicle. Section 1-11 of the municipal code governs the use of these funds.

**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 corrections fee of \$20.00 for any person convicted of violating any ordinance relating to the operation of a motor vehicle (Section 35-14-11 NMSA 1978). Effective July 1, 2024, this fee was repealed by the state (Laws of 2023, ch. 184, § 19). Section 1-11 of the municipal code governs the use of these funds. The City pays the County \$120 per day per person to house municipal prisoners.

**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 (Ch. 5, art. 8 NMSA 1978) and Chapter 33 of the Las Cruces Land Development Code.

**Fund 2490 – Judicial Education Fee** – This fund accounts for the receipt of a \$3.00 fee imposed on any person convicted of violating any municipal ordinance relating to the operation of a motor vehicle. Receipts were remitted to the state (Section 35-14-11 NMSA 1978). Effective July 1, 2024, this fee was repealed by the state (Laws of 2023, ch. 184, § 19). Section 1-11 of the municipal code governs the use of these funds, which are for the education and training (including production of bench books and other written materials) of municipal judges and other municipal court employees.

**Fund 2491 – Court Automation Fee** – This fund provides for the purchase and maintenance of municipal court automation systems. Funding is provided by a fee of \$10.00 imposed on any person convicted of violating any municipal ordinance relating to the operation of a motor vehicle. \$6.00 of the fee was remitted to the state (Section 35-14-11 NMSA 1978). Effective July 1, 2024, this fee was repealed by the state (Laws of 2023, ch. 184, § 19). \$4.00 of the fee is for the purchase of equipment and support services necessary to maintain the municipal court. Section 1-11 of the municipal code governs the use of these funds.

**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).

**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 (Section 3-38-13 to 3-38-25 NMSA 1978).

**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, transfers from the General Fund, 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 (Section 6-4-28 to 6-4-29 NMSA 1978) is governed by the New Mexico Opioid Allocation Agreement, which requires a separate fund to be created and used only on opioid remediation.

# FUND DESCRIPTIONS

**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 between the EPA and City of Las Cruces/Dona Ana County (Resolution 10-150, December 2009). 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 the 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.

**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 (Section 7-1-6.9 NMSA 1978). 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). The TIDD was approved in a mail-in election on December 10, 2007. (Resolution 08-143)

**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).

## DEBT SERVICE FUNDS

Debt Service Funds are funds set up by City Council ordinance to account for resources accumulated and payments made for principal and interest on long-term debt of governmental funds. The city is currently repaying issued debt with the following funds:

**Fund 3028 – 2023 SSGRT Debt Service**

**Fund 3028 – 2023 SSGRT Debt Service**

**Fund 3225 – 2016 Flood Control**

**Fund 3226 – 2017 SSGRT**

**Fund 3275 – 2025 MGRT**

**Fund 3277 – 2010B MGRT Flood Control Debt Service**

**Fund 3280 – 2010 SSGRT Convention Center Debt Service**

**Fund 3288 – 2014 MGRT Street Debt Service**

**Fund 3292 – 2015 GRT Bond Refunding**

**Fund 3293 – 2015A Hold Harmless Debt Service**

**Fund 3294 – 2015B Hold Harmless Debt Service**

**Fund 3295 – 2016 VAD Bonds**

**Fund 3510 – 2019 General Obligation Bond**

**Fund 3616 – 2022 NMFA Fire DS**

**Fund 3617 – 2007 NMFA Public Works Equipment Debt Service**

**Fund 3618 – 2008 NMFA Griggs Walnut Plume Debt Service**

**Fund 3619 – 2008 NMFA Flood Control Debt Service**

**Fund 3620 – 2020A NMFA Facility SSGRT**

**Fund 3621 – 2020B NMFA Facilities ESP**

**Fund 3622 – 2023 NMFA Fire DS**

**Fund 3623 – 2008 NMFA Parking Deck Debt Service**

**Fund 3632 – 2017 NMFA Streets**

**Fund 3634 – 2020 NMFA Streets**

**Fund 3635 – 2020 NMFA Flood**

**Fund 3636 – 23 NMFA Streets**

**Fund 3637 – 23 NMFA Flood**

**Fund 3810 – HUD Section 108 Loan-MONAS**

# FUND DESCRIPTIONS

## CAPITAL PROJECT 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.

**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 General Fund.

**Fund 4031 – 2017 SSGRT Facilities** – This fund was established from 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 bonds comes from the General Fund.

**Fund 4100 – Capital Grant Projects** – 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.

## PUBLIC PARKS

**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 (Ch. 5, art. 8 NMSA 1978) and Chapter 33 of the City of Las Cruces Land Development Code.

**Fund 4107 – Park Infrastructure Impact Fund** – The Park Infrastructure Impact Fund accounts for revenues collected from one-time park impact fees assessed on new residential development within the City of Las Cruces. The fees are imposed at permit issuance (Resolution No. 25-149).

**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).

## STREET IMPROVEMENT

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

**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 4202 – Sales Tax – 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, Telshor Fund, Sonoma Ranch Special Projects Fund, and formerly the Street Maintenance Operations Fund.

**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 the construction of roadways, public infrastructure, and drainage projects in the Metro Verde Voluntary Assessment District.

**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 DESCRIPTIONS

## TIDD STREET PROJECTS

**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).

**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 2014 (TIDD Resolution 15-002), Series 2016 (TIDD Resolution 17-001), and Series 2018 (TIDD Resolution 18-001), and transfers from the TIDD Dedicated Revenue Fund. 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 General 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 – 2020A NMFA SSGRT** – 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 General Fund.



**Fund 4622 – 2023A NMFA Equipment** – 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 General Fund.

**Fund 4624 – 2018 Gas Tax Loan** – 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 4634 – 2020A NMFA MGRT** – 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 – 2023A NMFA MGRT** – 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 General Fund.

**Fund 4700 – COMMUNITY IMPROVEMENT FUND** – The Las Cruces Community Capital Improvement Fund has been established to allocate revenues generated from the 0.325% gross receipts tax increase, approved by voters on November 5, 2024, to be used for funding capital improvements and maintenance for public safety, streets, parks, and other public facilities and critical infrastructure. (Ordinance 3072, Resolution 25-011, July 2024)

# FUND DESCRIPTIONS

## ENTERPRISE FUNDS

**Fund 5010 – Airport** – Expenditures from this fund are for operations and minor maintenance of the Las Cruces International Airport. Revenue sources are fees and rental service charges and a city contribution.

**Fund 5100 – Utilities Shared Services** – This fund pays for services to ratepayers such as utilities billing, delinquent accounts management, new service turn-ons, meter reading, and trouble calls. This fund additionally pays for environmental regulatory services and technical support. Revenues are proportionate transfers from other utilities funds.

**Fund 5160 – Shared Services Equipment Replacement Reserve** – Each vehicle or powered equipment purchased by the Shared Services Fund has funds for depreciation budgeted into the operating fund responsible for the vehicle or equipment. The depreciation accrues as a reserve for replacement of the vehicle or equipment. Revenues are based on depreciation paid from the Shared Services operating fund based on each vehicle or eligible piece of equipment.

**Fund 5200 – Gas Operations** – This fund includes revenues and expenditures for purchase of natural gas, maintenance of gas lines, and other associated expenditures. The revenue sources are payments from natural gas utility ratepayers. Revenue estimates are based on total expenditures plus necessary fund balance requirements.

**Fund 5205 – Gas Contingency** – This fund provides funding for unforeseen natural gas emergency events and other reasonably possible loss contingencies. It is funded through gas rate revenues.

**Fund 5250 – Gas Capital Improvements** – All major gas expansion and rehabilitation projects are funded from this fund. The Gas Operating fund transfers amounts equal to system depreciation plus return on rate base.

**Fund 5260 – Gas Equipment Replace Reserve** – Each vehicle or powered equipment purchased by the Gas Fund has funds for depreciation budgeted in the operating fund responsible for the vehicle or equipment. The depreciation accrues as a reserve for replacement of the vehicle or equipment. Revenues are based on depreciation paid from the Gas Operating Fund based on each vehicle or eligible piece of equipment.

**Fund 5270 – Gas15A Bond Projects** – This fund includes revenues from the sale of bonds and provides funding for various gas street rehabilitation projects that are completed in conjunction with the City's Public Works Department.

**Fund 5271 – 2018 JU Project** – This fund includes revenues from the sale of bonds and provides funding for an energy performance contract to complete upgrades to the gas system through an Automated Metering Infrastructure.

**Fund 5280 – Gas 2015A Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5281 – 2018 Utilities Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5300 – Water Operations** – This fund includes revenues and expenditures for maintenance of water lines, renovating wells, conducting tests, adding chemicals, and other associated expenditures. The revenue sources are payments from water utility ratepayers. Revenue estimates are based on total expenditures plus necessary fund balance requirements.

**Fund 5301 – Water Development** – This fund provides the funding of water impact fee related expenditures. It is funded through water development impact fee revenues.

**Fund 5305 – Water Contingency** – This fund provides funding for unforeseen water emergency events and other reasonably possible loss contingencies. It is funded through water rate revenues.

**Fund 5320 – Water Rights Acquisition** – This fund provides the funding for water rights purchases.

**Fund 5331 – Water 2009 Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5332 – Water 2010 Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5335 – Water 2015 Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5336 – Water 2015A Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5337 – Water Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5339 – Water 2018 Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5342 – Water 2010 Bond Debt Service Reserve** – This fund is to pay for debt service related to the bond.

**Fund 5345 – Water 2015 Bond Projects** – This fund provides funding for various major water system projects. The payment of the bonds is through water rates.

# FUND DESCRIPTIONS

**Fund 5350 – Water Capital Improvements** – All major water rehabilitation projects are funded through this fund. The Water Operating Fund transfers amounts equal to system depreciation plus return on rate base.

**Fund 5360 – Water Equipment Replacement Reserve** – Each vehicle or powered equipment purchased by the Water Operating Fund has funds for depreciation budgeted in the operating fund responsible for the vehicle or equipment. The depreciation accrues as a reserve for replacement of the vehicle or equipment. Revenues are based on depreciation paid from the Water Operating Fund based on each vehicle or eligible piece of equipment.

**Fund 5364 – 2024 DWSRF NMFA Loan** – This fund includes revenues from a loan with NMFA and a component of grants, which provides funding for various water projects, that includes new booster stations, well pipeline and improvements, tank rehabilitations, and line extensions.

**Fund 5385 – Water 2020 Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5389 – Water 2014 Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5395 – Water 2020A Bond Projects** – This fund provides funding of various major water system projects. The payment of the bonds is through water rate and water development impact fee revenue.

**Fund 5400 – Wastewater Operations** – This fund includes revenues and expenditures for maintenance of sewer lines, wastewater treatment plant operations, effluent testing, and other associated expenditures. The revenue sources are payments from wastewater utility ratepayers. Revenue estimates are based on total expenditures plus necessary fund balance requirements.

**Fund 5401 – Wastewater Development** – This fund provides the funding of wastewater impact fee related expenditures. It is funded through wastewater development impact fee revenues.

**Fund 5405 – Wastewater Contingency** – This fund provides funding for unforeseen, wastewater emergency events and other reasonably possible loss contingencies. It is funded through wastewater rate revenues.

**Fund 5420 – Wastewater Reclamation Project** – This fund provides partial funding of the water reclamation project. It is funded through a portion of environmental gross receipts tax revenue.

**Fund 5431 – Wastewater 2009 Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5432 – Wastewater 2010 Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5435 – Wastewater 2015 Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5436 – Wastewater 2015A Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5441 – Wastewater 2020B Bond Debt Service Reserve** – This fund is to pay for debt service related to the bond.

**Fund 5445 – Wastewater 2015 Bond Projects** – This fund provides funding for various major wastewater system projects. The payment of the bonds is through wastewater rates.

**Fund 5446 – Wastewater 2015A Bond Projects** – This fund provides funding for various major wastewater system projects. The payment of the bonds is through wastewater rates.

**Fund 5447 – 17 JU Revenue Bonds** – This fund provides funding for various major wastewater system projects. The payment of the bonds is through wastewater rates.

**Fund 5450 – Wastewater Capital Improvement** – All major wastewater rehabilitation projects are funded from this fund. The Wastewater Operating Fund transfers amounts equal to system depreciation plus return on rate base.

**Fund 5451 – Wastewater 2020B Bond Projects** – All major wastewater rehabilitation projects are funded from this fund. The Wastewater Operating Fund transfers amounts equal to system depreciation plus return on rate base.

**Fund 5460 – Wastewater Equipment Replacement Reserve** – Each vehicle or powered equipment purchased by the Wastewater Fund has funds for depreciation budgeted in the operating fund responsible for the vehicle or equipment. The depreciation accrues as a reserve for replacement of the vehicle or equipment. Revenues are based on depreciation paid from the Wastewater Operating Fund based on each vehicle or eligible piece of equipment.

**Fund 5481 – Wastewater 2014 Bond Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5485 – Wastewater 2020A Bond Debt Service Reserve** – This fund is to pay for debt service related to the bond.

**Fund 5495 – Wastewater 2020A Projects** – This fund provides funding for various major wastewater system projects. The payment of the bonds is through wastewater rate and wastewater development impact fee revenues.

**Fund 5496 – Wastewater 2023 Project** – This fund holds the loan proceeds from an NMED loan that will be used to complete wastewater projects. The loan repayment will be done through wastewater revenues.

# FUND DESCRIPTIONS

**Fund 5500 – Solid Waste Operations** – This fund includes revenues and expenditures to fund solid waste pickup and disposal functions for residential and commercial customers, and other associated expenditures. The revenue sources are payments from solid waste ratepayers. Revenue estimates are based on total expenditures plus necessary fund balance requirements.

**Fund 5505 – Solid Waste Contingency** – This fund provides funding for unforeseen, solid waste emergency events and other reasonably possible loss contingencies. It is funded through solid waste rate revenues.

**Fund 5510 – Solid Waste Landfill Closure** – This fund provides for expenditures related to eventual closure of the Old City Landfill located on/off Foothills Road, as per regulatory requirements.

**Fund 5560 – Solid Waste Equipment Replacement Reserve** – Each vehicle or powered equipment purchased by the Solid Waste Fund has funds for depreciation budgeted in the operating fund responsible for the vehicle or equipment. The depreciation accrues as a reserve for replacement of the vehicle or equipment. Revenues are based on depreciation paid from the Solid Waste operating fund based on each vehicle or eligible piece of equipment.

**Fund 5587 – Solid Waste NMFA Loan Debt Service** – This fund is to pay for debt service related to the bond.

**Fund 5920 – Transit Operating** – Expenditures for operation of the Roadrunner City-wide bus transit system, and a paratransit function. Funding is primarily from Federal grants, service contracts with NMSU and DACC, and bus fares. Transfers from the Gasoline Tax Fund, HHGRT Replacement Fund, and General Fund subsidize the operating expenses.

**Fund 5921 – Transit Grants** – This fund houses both State and Federal grants. Transfers from the Vehicle Acquisition Fund and General Fund cover the City's match for the purchase of fixed route buses, paratransit vehicles, and facility improvements.

**Fund 5923 – Transit Capital** – Capital expenditures are primarily funded by Federal grants. Transfers from the Vehicle Acquisition Fund and General Fund cover the City's match for the purchase of fixed route buses, paratransit vehicles, and facility improvements.

## INTERNAL SERVICE FUNDS

**Fund 6330 – Workers Compensation** – This is a self-insurance fund that provides payments to employees who sustain work-related injuries or illnesses. Expenses are for actual payments and stop-loss insurance for large claims. Revenues are estimated based on projected payments and a gradual growth in the fund balance.

**Fund 6340 – Liability Claims** – This is a self-insurance fund that provides payments for liability claims based on employee actions. Expenses are for projected payments and administrative expenses. Revenues are estimated based on payments and a gradual growth in the fund balance. The goal is to make this fund self-sustaining.

## TRUST AND CUSTODIAL FUNDS

The City is the fiscal agent for the following funds.

**Fund 7410 – Mesilla Valley Regional Dispatch Authority** – Mesilla Valley Regional Dispatch Authority (MVRDA) is the countrywide 911 dispatch organization created by a Joint Powers Agreement. The MVRDA is funded by cost per call contributions by the Village of Hatch, Town of Mesilla, City of Sunland Park and City of Anthony with the remaining funding split 53% by the City of Las Cruces (budgeted as a transfer in the General Fund Reserve Section) and 47% by Dona Ana County. Expenses are for salaries, operating supplies, services, and capital equipment.

**Fund 7420 – Metro Narcotics Agency** – This fund provides operating and capital expenses for the interagency Metro Narcotics team. The team is charged with interdiction of drugs through covert investigation of suspected drug traffickers. Revenues are estimated from matches from the city, county, New Mexico State University, and state and federal drug interdiction grants.

**Fund 7440 – Animal Services Center of Mesilla Valley** – Through an agreement made on February 1, 2008, the City and Dona Ana County assumed direct management of the Animal Services Center of Mesilla Valley (ASCMV).

**Fund 7441 – Animal Service Center of Mesilla Valley Capital** – This fund is used to account for capital improvements to the Animal Services Center of the Mesilla Valley facility. Revenue source is a transfer from the ASCMV operations fund.

# FUND DESCRIPTIONS

## **Fund 7470 – Branigan Estate**

**Endowment** – This is an endowment from an estate and is used to purchase books for the Branigan Memorial Library. Revenues are estimated interest on the principal.

## **Fund 7480 – Gifts and Memorials**

– This fund receives miscellaneous donations to the City. Expenses are programmed based on revenues. Revenues are estimated based on historical trends and interest on the fund balance.

## **Fund 7481 – Veterans Memorial Wall**

– This fund receives donations to the City specifically for expenses related to the Veteran’s Memorial Wall. Expenses are based on revenues, which are based on historical trends and interest on the fund balance.

## **Fund 7490 – Metropolitan Planning**

**Organization** – This Fund’s revenue sources are from federal grants and local matching funds. The MPO is responsible for planning all aspects of the transportation system including bicycle, auto, pedestrian, public transit, and aviation in Las Cruces, Mesilla, and part of Doña Ana County. Federal regulations require the designation of an MPO to carry out coordinated, continuing and comprehensive transportation planning for urbanized areas with a population of more than 50,000.

## **Fund 7492 – HIDTA City of Las Cruces**

– This fund was created to track the administrative portion of the HIDTA grant. The funding source is from a Federal grant. The City is the fiscal agent for HIDTA.

## **SOUTH CENTRAL SOLID WASTE AUTHORITY**

**Fund 8100 – South Central Solid Waste Authority (SCSWA)** – This fund provides operating, capital, and debt service monies for the South Central Regional Landfill Authority. Revenues are estimated based on charges to landfill customers.

**Fund 8110 – South Central Solid Waste Authority Landfill Closure** – This fund provides for expenditures related to eventual closure of the Corralitos Landfill. Funding comes from a transfer from the South Central Solid Waste Authority Operations Fund.

**Fund 8115 – South Central Solid Waste Authority Environmental Impact Fees** – This fund was created as a revenue source to subsidize the costs associated in the maintenance and monitoring of the Corralito’s Landfill Gas system.

**Fund 8120 – South Central Solid Waste Authority Debt Capital Projects** – This fund’s revenue source is loan proceeds from the New Mexico Finance Authority. Expenditures include construction of the Chaparral Transfer Station, Amador Transfer Station building improvements, Corralitos Landfill communication infrastructure, and two compactors. Payment of the loan comes from the SCSWA Operations Fund.

**Fund 8130 – Amador Transfer Station** – This fund was created to capture the operating expenses and eventually the revenues of the Amador Transfer Station to better assist management in identifying operational needs and improvements.

**Fund 8135 – Corralitos Landfill** – This fund was created to capture the operating expenses and eventually the revenues of the Corralitos Landfill to better assist management in identifying operational needs and improvements.

**Fund 8140 – Chaparral Transfer Station** – This fund was created to capture the operating expenses and eventually the revenues of the Chaparral Transfer Station to better assist management in identifying operational needs and improvements.

**Fund 8145 – East Mesa Transfer Station** – This fund was created to capture the operating revenues and expenses of the new East Mesa Transfer Station expected to open in 2 to 3 years.

**Fund 8150 – South Central Solid Waste Authority Capital Improvements** – This fund tracks the expenditures associated with the construction of Cells at the Corralitos Landfill. Funding comes from a transfer from the operating fund.

**Fund 8170 – South Central Solid Waste Authority Recycling** – This fund was set up to provide operating and capital monies for the Regional Recycling Program. A portion of the funding comes from a transfer from the operating fund.

**Fund 8180 – South Central Solid Waste Authority Community Collection Centers** – This fund was set up to provide operating and capital monies for the Doña Ana County Community Collection Centers. A portion of funding comes from a transfer from the operating fund.

**Fund 8190 – South Central Solid Waste Authority Sunland Park Collections** – This fund was set up to provide operating and capital monies for the Sunland Park waste collection. Revenues are estimated based on charges to Sunland Park solid waste customers.



**CITY OF LAS CRUCES**

# **VII. CAPITAL IMPROVEMENTS PROGRAM**

# **ADOPTED BUDGET**

**FISCAL YEAR 2026-2027**

# CAPITAL IMPROVEMENTS PROGRAM



## INTRODUCTION

The Capital Improvements Program (CIP) is the authority for the annual planning and funding cycle of City Council-approved infrastructure projects. The CIP is a six-year plan that includes one year of budgeted projects and five years of future infrastructure needs, per City Charter Sec. 6.03 The CIP plan serves as the foundational document for the State of New Mexico's Infrastructure Capital Improvement Plan, which is the mechanism for requesting Legislative Appropriations for capital infrastructure projects. Capital expenditures refer to the purchase or construction of an asset costing over \$5,000 with a useful life exceeding one year.

At the start of the capital planning process, City Departments and non-profit organizations (for which the City is the fiscal agent) propose capital projects for the next fiscal year and five future years. Funding for projects includes, but is not limited to, the General Fund, fees, loans, grants, legislative appropriations, and bonds. The City's Comprehensive Plan, Elevate Las Cruces (ELC), is the guiding document for the CIP. The ELC Physical Framework guides the location and prioritization of capital investment, and the ELC Policy Framework includes actions that emphasize sustainability and fiscally responsible growth. Funded projects were selected using criteria that aligned with these actions and applied a tiered scoring system for Operational Impacts, Community Benefit, and Planning Alignment.

# MAJOR PROJECTS

## **Amador Hotel Renovation: \$4,344,433**

This project continues with Phase 2, which includes completing exterior rehabilitation of the historic structure, such as installing windows, lighting, restrooms, meeting rooms, security features, and making required upgrades to the foundation, roof, walls, sidewalks, abatement, and ADA compliance in accordance with SHPO requirements. Phase 3 will finalize first-floor interior improvements to prepare the facility for public use.

## **Apodaca Park Aquatic Playground and Multi-use Path: \$3,243,410**

Apodaca Park is a 27-acre community park that serves as a popular destination for area residents and the broader Las Cruces public. Improvements include site surveys, drainage studies, removal of the former swimming pool and bathhouse, installation of a new aquatic playground, upgraded restrooms, multi-use trails, shade structures, picnic areas, site furnishings, and enhancements to landscaping and irrigation.

## **Bike Park: \$2,000,000**

Design and construct an outdoor recreation area for residents and visitors that emphasizes bicycle riding, skills development, and active learning. The space will provide a dedicated environment for riders of all ages to build confidence, practice technique, and enjoy healthy outdoor activity.

## **Branigan Library Renovation & Expansion: \$1,008,607**

This project uses a two-phase approach completed sequentially. Phase 1 includes major renovations and upgrades to the first floor, along with construction of the Atrium Lobby, to better serve the community with improved public spaces and services. Phase 2 continues with renovations to the second floor, expands the first floor, and adds a large meeting room and a third-floor meeting space to further support community programs and activities.



## **East Mesa Multi-Generational Center Expansion (Sage Café): \$3,052,170**

Expand the facility by adding 4,000 square feet to accommodate new physical activity spaces, restrooms, shower facilities, an audio system, storage areas, fitness equipment, exercise flooring, and upgraded HVAC. The project also includes site preparation, expanded parking, and utility improvements, along with selective removal of trees, sidewalks, landscaping, and utility relocation as needed.

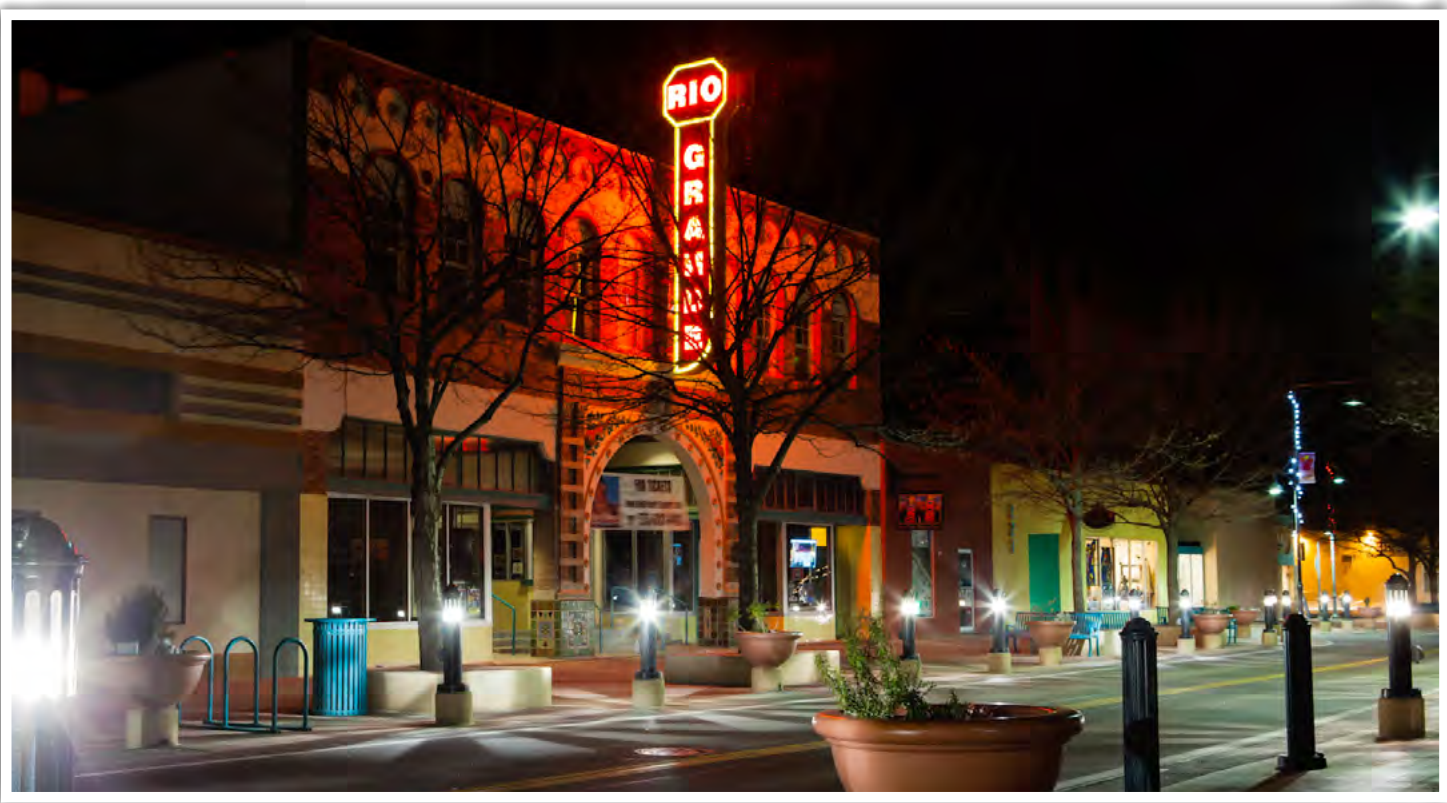
## **Playground Improvements Program: \$1,179,842**

Renovate and upgrade existing park playgrounds by replacing outdated play structures, improving safety surfacing, and adding shade elements. Improvements will enhance accessibility, increase user comfort, and extend the life of park facilities.

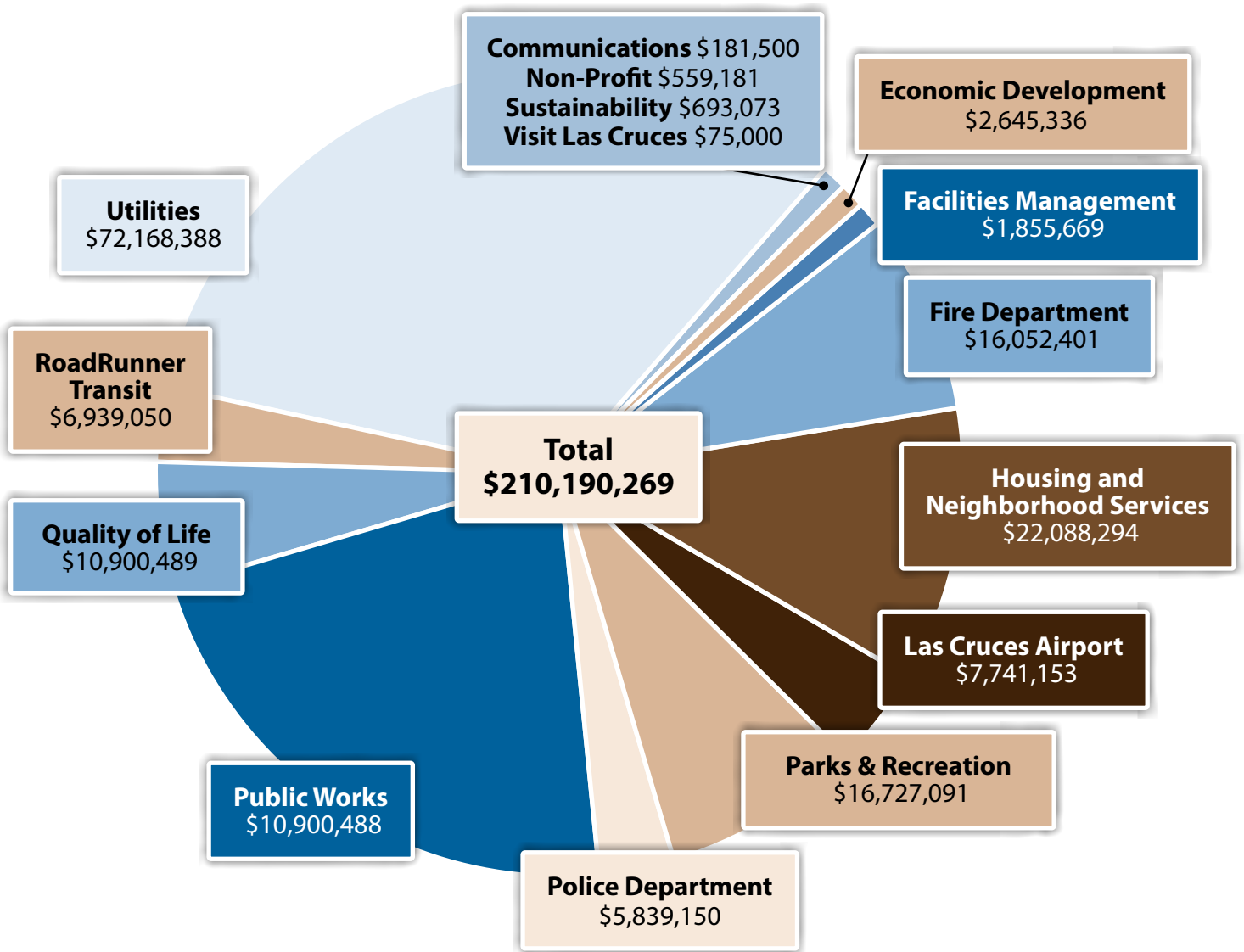
# CIP Summary by Department

## FY 2027-2032

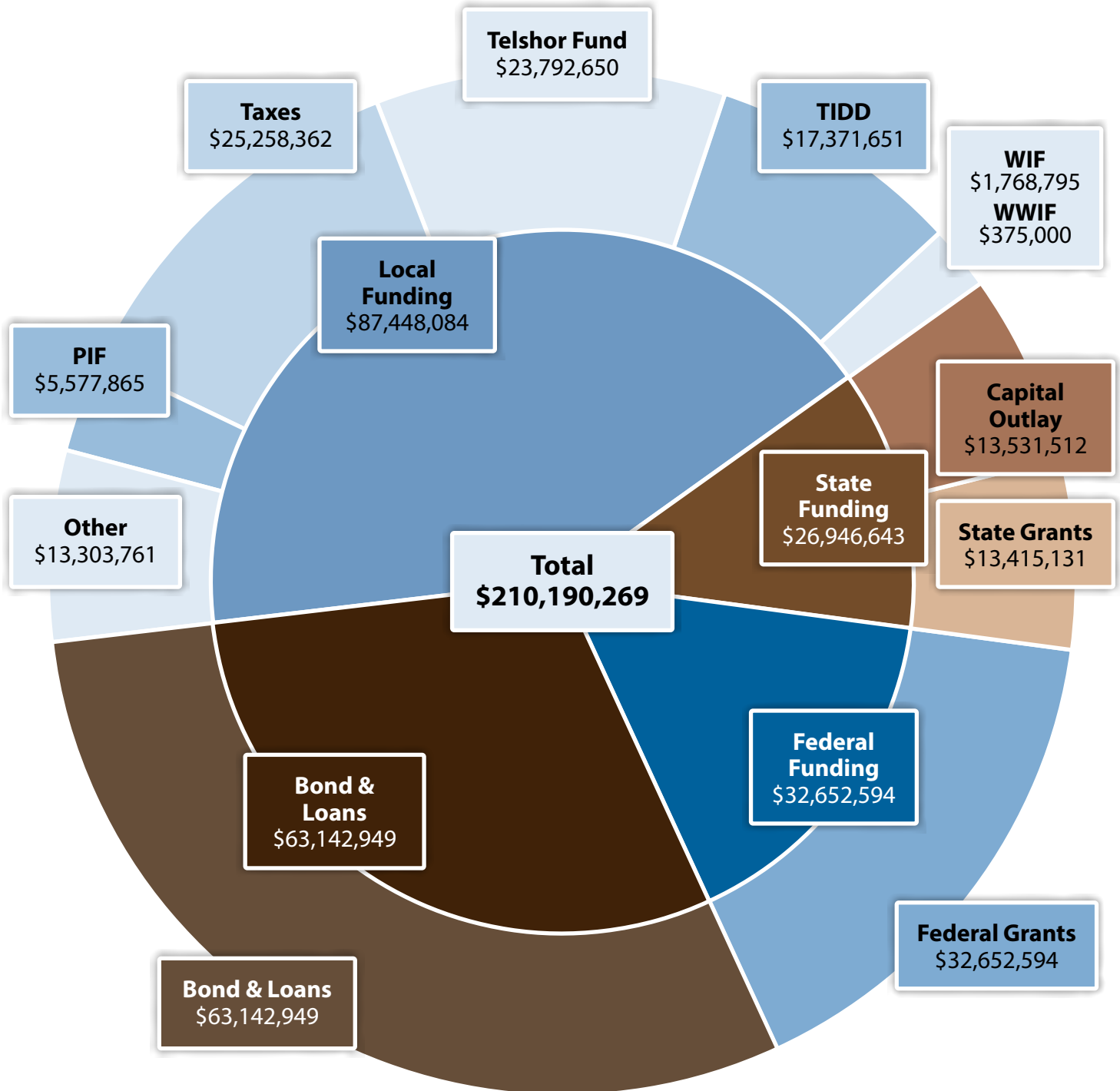
Department	Funded	Unfunded				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Communications	\$181,500	-	-	-	-	-
Economic Development	\$2,645,336	\$45,639,174	-	-	-	-
Facilities Management	\$1,855,669	\$16,207,042	\$23,944,654	\$12,588,296	\$5,479,070	\$8,362,600
Fire Department	\$16,052,401	\$23,116,000	\$60,990,000	\$250,000	-	-
Housing and Neighborhood Svcs	\$22,088,294	\$7,300,000	\$7,050,000	\$7,050,000	\$5,050,000	-
Las Cruces Airport	\$7,741,153	\$5,749,000	\$12,835,000	\$39,355,000	\$23,885,000	\$30,785,000
Non-Profit	\$559,181	\$2,440,000	-	-	-	-
Parks & Recreation	\$16,727,091	\$50,894,907	\$63,158,007	\$73,376,200	\$32,886,494	\$26,313,819
Police Department	\$5,839,150	\$61,346,960	\$61,225,000	-	-	-
Public Works	\$45,724,495	\$148,001,551	\$46,271,900	\$38,143,953	\$8,116,525	\$22,956,525
Quality of Life	\$10,900,488	\$26,763,142	\$47,467,495	\$13,625,000	\$1,000,000	\$21,000,000
RoadRunner Transit	\$6,939,050	\$17,812,325	\$415,525	\$415,525	\$415,525	\$75,000
Sustainability	\$693,073	\$3,008,680	\$1,900,000	\$2,032,500	-	-
Utilities	\$72,168,388	\$74,502,289	\$27,325,284	\$19,192,971	\$26,806,502	\$14,309,595
Visit Las Cruces	\$75,000	\$635,000	\$75,000	\$75,000	\$75,000	\$75,000
<b>TOTAL</b>	<b>\$210,190,269</b>	<b>\$483,416,070</b>	<b>\$352,657,865</b>	<b>\$206,104,445</b>	<b>\$103,714,116</b>	<b>\$123,877,539</b>



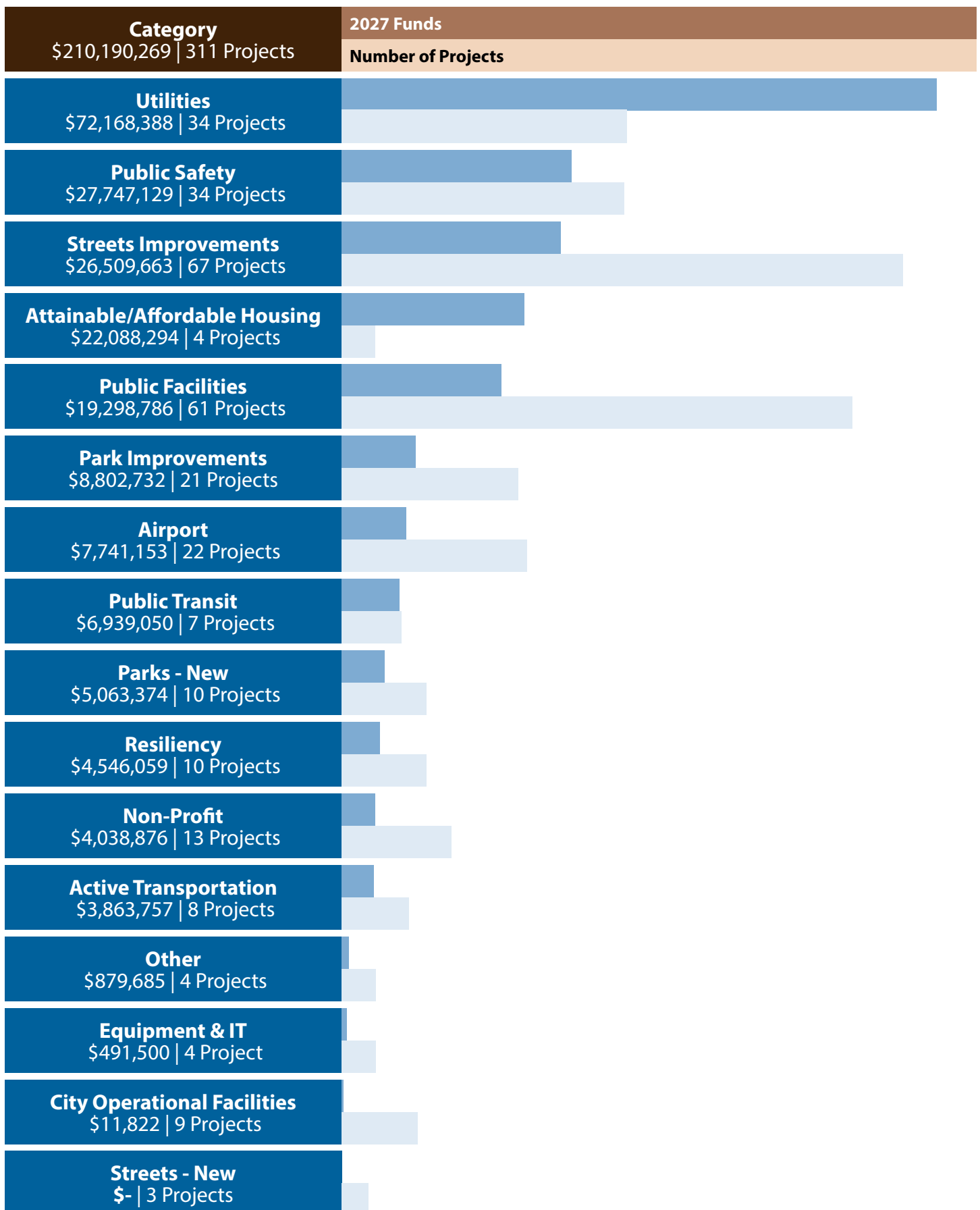
# PROJECTS BY DEPARTMENT



# FUNDING SOURCES



## PROJECTS BY CATEGORY



# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded				Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	
<b>Active Transportation</b>							
<b>Active Transportation-Newly Funded</b>		-	-	-	-	-	-
<b>Active Transportation-Carryover</b>		\$3,493,757	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Active Transportation Plan Projects		\$788,101	-	-	-	-	-
Madrid Ave Extension - Evelyn St to N Triviz Dr	Public Works	\$473,390	-	-	-	-	-
Melendres Ave/ Pittsburg - Hadley to Picacho	Public Works	\$1,643,777	-	-	-	-	-
Trail Renovations	Parks & Recreation	\$95,000	\$500,000	\$500,000	\$500,000	\$500,000	<b>G</b>
Doña Ana Move Trail	Parks & Recreation	-	-	-	-	-	-
Tortugas Trail	Parks & Recreation	-	-	-	-	-	-
University Multi-Use Trail Loop	Parks & Recreation	\$493,489	-	-	-	-	G-T
<b>Active Transportation-Annual</b>		<b>\$370,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>Active Transportation ADA Program</b>		<b>\$370,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
ADA Sidewalk Program	Public Works	\$370,000	\$150,000	\$150,000	\$150,000	\$150,000	<b>T</b>
<b>Active Transportation-Future</b>		-	-	-	-	-	-
<b>Active Transportation Subtotal</b>		<b>\$3,863,757</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>

\* Pending funding noted in italic. Pending 2026 Legislative Appropriations/Capital Outlay.  
 Funding sources that are bolded indicate *current* sources, while un-bolded sources indicate *potential* funding sources.

### ABBREVIATIONS & DEFINITIONS

- ARPA** - American Rescue Plan Act
- B** - Bonds - Includes Bonds and Loans
- CO** - Capital Outlay
- FF** - Franchise Fee
- G** - Grants - Includes Local, State, Federal, or private entity
- L** - Loans
- O** - Other - Includes Fees, State Entitlements, Leases, Developer Contributions, and Donations
- PIF** - Park Impact Fees
- PSIF** - Public Safety Impact Fees
- TIDD** - Tax Increment Development District
- TF** - Telshor Funds
- WIF** - Water Impact Fees
- WWIF** - Wastewater Impact Fees

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
<b>Airport</b>								
Airport-Newly Funded		-	-	-	-	-	-	
Airport-Carryover		\$7,741,153	\$345,000	-	-	-	-	
Airport Improvements, Pavement Maintenance, and Equipment		\$6,541,932	-	-	-	-	-	<b>G</b>
LRU Airport Automated Weather Observation System (AWOS) and Rotating Beacon	Las Cruces Airport	\$1,105,148	\$345,000	-	-	-	-	<b>G</b>
<b>LRU Runway Improvements</b>		<b>\$71,402</b>		-	-	-	-	
LRU Runways 8-26 and 12-30 Blast Pads	Las Cruces Airport	\$71,402	-	-	-	-	-	<b>G-T</b>
LRU Airport Infrastructure Improvements	Las Cruces Airport	\$22,672	-	-	-	-	-	<b>G-T</b>
<b>Airport-Annual</b>		<b>-</b>	<b>\$285,000</b>	<b>\$285,000</b>	<b>\$285,000</b>	<b>\$285,000</b>	<b>\$285,000</b>	
LRU Pavement Maintenance Program	Las Cruces Airport	-	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	<b>G-T</b>
LRU Pavement Striping/Marking Maintenance Program	Las Cruces Airport	-	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	<b>G-T</b>
<b>Airport-Future</b>		<b>-</b>	<b>\$5,464,000</b>	<b>\$12,550,000</b>	<b>\$39,070,000</b>	<b>\$23,600,000</b>	<b>\$30,500,000</b>	
<b>LRU Runway Improvements</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>\$25,000,000</b>	<b>\$12,000,000</b>	<b>\$30,500,000</b>	
LRU Runway 12/30 Extension	Las Cruces Airport	-	-	-	-	\$2,000,000	\$15,500,000	G-T
Runway 8/26 Extension	Las Cruces Airport	-	-	-	\$25,000,000	\$10,000,000	\$15,000,000	G-T
LRU Runway 4-22 Rehabilitation	Las Cruces Airport	-	-	-	-	-	-	G-T
LRU Airline Ground Support Equipment Facility Design and Construction	Las Cruces Airport	-	-	\$1,250,000	-	-	-	G-T
LRU Airport Maintenance Equipment	Las Cruces Airport	-	\$750,000	-	-	-	-	G-T
LRU Apron West Rehabilitation	Las Cruces Airport	-	-	-	\$70,000	-	-	G-T
LRU ARFF (Airport Rescue and Fire Fighting) Index B Equipment Upgrades	Las Cruces Airport	-	-	\$1,600,000	-	-	-	G-T

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
LRU ARFF (Airport Rescue and Fire Fighting) Index B Equipment Upgrades	Las Cruces Airport	-	-	\$1,600,000	-	-	-	G-T
LRU Commercial Hangar Design and Construction	Las Cruces Airport	-	-	\$2,850,000	-	-	-	G-T
LRU East Road Extensions/ Improvements	Las Cruces Airport	-	-	-	\$1,000,000	\$10,200,000	-	G-T
LRU Fuel Farm Relocation and Expansion	Las Cruces Airport	-	-	\$1,900,000	-	-	-	G-T
LRU Maintenance Facility Design and Construction	Las Cruces Airport	-	-	\$500,000	\$1,000,000	\$300,000	-	G-T
LRU Multi-Modal Public Passenger Transit Facility	Las Cruces Airport	-	-	-	\$2,500,000	-	-	G-T
LRU Passenger Terminal Design and Construction	Las Cruces Airport	-	-	\$1,000,000	\$9,000,000	-	-	G-T
LRU Passenger Terminal Parking Design and Construction	Las Cruces Airport	-	-	-	\$500,000	\$1,100,000	-	G-T
LRU Taxi Lane Extensions/ Improvements	Las Cruces Airport	-	-	\$3,450,000	-	-	-	G-T
Taxiway C Rehabilitation	Las Cruces Airport	-	\$4,369,000	-	-	-	-	G-T
<b>Airport Subtotal</b>		<b>\$7,741,153</b>	<b>\$5,749,000</b>	<b>\$12,835,000</b>	<b>\$39,355,000</b>	<b>\$23,885,000</b>	<b>\$30,785,000</b>	
<b>Attainable/Affordable Housing</b>		<b>\$22,088,294</b>	<b>\$7,300,000</b>	<b>\$7,050,000</b>	<b>\$7,050,000</b>	<b>\$5,050,000</b>	-	
<b>Attainable/Affordable Housing - Newly Funded</b>		-	-	-	-	-	-	
<b>Attainable/Affordable Housing - Carryover</b>		<b>\$22,088,294</b>	<b>\$7,300,000</b>	<b>\$7,050,000</b>	<b>\$7,050,000</b>	<b>\$5,050,000</b>	-	
Affordable Housing Trust Fund and Land Bank Projects	Housing and Neighborhood Svcs	\$4,972,334	\$5,050,000	\$5,050,000	\$5,050,000	\$5,050,000	-	B-CO-L-G-T
Arcadia 4 Subdivision	Housing and Neighborhood Svcs	\$3,087,500	-	-	-	-	-	B-L-G
Paseos Verdes	Housing and Neighborhood Svcs	\$1,039,500	\$2,000,000	\$2,000,000	\$2,000,000	-	-	B-G-L
<i>Pending 2026 Legislative Appropriation</i>		-	\$200,000	-	-	-	-	

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
MVCoH Campus Extension (Amador Crossing)	Housing and Neighborhood Svcs	\$12,988,960	\$250,000	-	-	-	-	B-G-L
<b>Attainable/Affordable Housing-Annual</b>		-	-	-	-	-	-	
<b>Attainable/Affordable Housing-Future</b>		-	-	-	-	-	-	
<b>Attainable/Affordable Housing Subtotal</b>		<b>\$22,088,294</b>	<b>\$7,300,000</b>	<b>\$7,050,000</b>	<b>\$7,050,000</b>	<b>\$5,050,000</b>	-	
<b>City Operational Facilities</b>								
<b>City Operational Facilities-Newly Funded</b>		-	-	-	-	-	-	
<b>City Operational Facilities - Carryover</b>		\$11,822	-	-	-	-	-	
<b>Safety, Health, Environmental &amp; Emergency</b>		\$11,822	-	-	-	-	-	
HR Remodel	Facilities Management	\$11,822	-	-	-	-	-	T
<b>City Operational Facilities - Annual</b>		-	\$520,000	\$520,000	\$520,000	\$520,000	\$520,000	
HVAC Replacement and Upgrade Program	Facilities Management	-	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	T
<b>Safety, Health, Environmental &amp; Emergency</b>		-	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
Safety, Health, Environmental, & Emergency Projects	Facilities Management	-	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	T
<b>City Operational Facilities-Future</b>		-	\$960,000	\$8,307,550	\$75,000	\$75,000	\$75,000	
City Hall Metal Detector and Security Screening Installation	Facilities Management	-	\$185,000	-	-	-	-	
<b>Facility Renovation and Expansion</b>		-	-	\$8,232,550	-	-	-	
City Hall Expansion	Facilities Management	-	-	\$7,500,000	-	-	-	T-B
City Hall Reception Area Remodel	Facilities Management	-	-	\$732,550	-	-	-	T-B
Office Renovation - Castaneda Service Center	Parks & Recreation	-	\$100,000	-	-	-	-	
Refuse & Recycling Buffers and Enclosures	Facilities Management	-	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	T
Satellite Park Maintenance Yard and Facility	Parks & Recreation	-	\$600,000	-	-	-	-	B-G-T
<b>City Operational Facilities Subtotal</b>		<b>\$11,822</b>	<b>\$1,480,000</b>	<b>\$8,827,550</b>	<b>\$595,000</b>	<b>\$595,000</b>	<b>\$595,000</b>	

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded				Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	
<b>Equipment &amp; IT</b>							
<b>Equipment &amp; IT-Newly Funded</b>		-	-	-	-	-	-
<b>Equipment &amp; IT - Carryover</b>		\$491,500	\$150,000	\$300,000	-	-	-
Access Channel Capital Improvement	Communications	\$181,500	-	-	-	-	FF-0
Senior Program Equipment & Rolling Stock	Quality of Life	\$310,000	\$150,000	\$300,000	-	-	G
<b>Equipment &amp; IT-Annual</b>		-	-	-	-	-	-
<b>Equipment &amp; IT - Future</b>		-	\$250,000	\$100,000	-	-	-
Audio and Visual Equipment Upgrades for City Hall	Facilities Management	-	\$100,000	\$100,000	-	-	T
Large Equipment - New and Replacement	Parks & Recreation	-	\$150,000	-	-	-	B-G-T
<b>Equipment &amp; IT Subtotal</b>		<b>\$491,500</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Profit</b>							
<b>Non-Profit - Newly Funded</b>		-	-	-	-	-	-
<b>Non-Profit - Carryover</b>		\$4,038,876	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Jardin de los Niños Re-Roof	Non-Profit	\$3,236	-	-	-	-	G-T
La Casa, Inc. Safety and Security Improvements	Non-Profit	\$239,905	-	-	-	-	G-T
MVCH Master Plan Implementation	Public Works	\$584,100	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	G-T-CO
<i>Pending 2026 Legislative Appropriation</i>		-	\$434,000	-	-	-	-
MVCH Health Facility Improvements		-	-	-	-	-	G-T
MVCH Restroom Showers & Mechanical Room	Facilities Management	\$118,125	-	-	-	-	G-T
MV Community of Hope Expansion Remodel	Public Works	\$316,040	-	-	-	-	G-T
The Kitchens at MVCOH	Non-Profit	\$2,777,470	-	-	-	-	G-T-CO
<i>Pending 2026 Legislative Appropriation</i>		-	\$2,950,000	-	-	-	-
<b>Non-Profit - Annual</b>		-	-	-	-	-	-
<b>Non-Profit - Future</b>		-	\$2,440,000	-	-	-	-
El Caldito Upgrades	Non-Profit	-	-	-	-	-	G
Jardin de los Niños Security Improvements	Non-Profit	-	\$200,000	-	-	-	G

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
<b>MVCH Health Facility</b>		-	-	-	-	-	-	
Health Facility Phase IV	Non-Profit	-	\$330,000	-	-	-	-	G
MVCH Driveway and Parking Lot Improvements	Housing and Neighborhood Svcs	-	-	-	-	-	-	G
MVCH Bldg 1 Solar Project	Non-Profit	-	\$600,000	-	-	-	-	G
MVCH Patio to Office Remodel	Non-Profit	-	\$710,000	-	-	-	-	G
MVCH Solar Parking Structure	Non-Profit	-	\$600,000	-	-	-	-	G
<b>Non-Profit Subtotal</b>		<b>\$4,038,876</b>	<b>\$4,440,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	
<b>Other</b>								
<b>Other - Newly Funded</b>		-	-	-	-	-	-	
<b>Other - Carryover</b>		<b>\$879,685</b>	-	-	-	-	-	
Regional Bookmobile Acquisition	Quality of Life	\$328,205	-	-	-	-	-	G
ASCMV Kennel Room Improvements	Public Works	\$280,000	-	-	-	-	-	
ASCMV Surgical Suite Improvements	Public Works	\$50,000	-	-	-	-	-	
Las Cruces Innovation & Industrial Park (LCIIP) Entry Sign	Economic Development	\$221,480	-	-	-	-	-	T
<b>Other - Annual</b>		-	-	-	-	-	-	
<b>Other - Future</b>		-	-	-	-	-	-	
<b>Other Subtotal</b>		<b>\$879,685</b>	-	-	-	-	-	
<b>Park Improvements</b>								
<b>Park Improvements - Newly Funded</b>		-	-	-	-	-	-	
<b>Legacy Parks Improvements Program</b>	<b>Parks &amp; Recreation</b>	-	-	-	-	-	-	
Apodaca Park Improvements		-	-	-	-	-	-	
<i>Pending 2026 Legislative Appropriation</i>		-	\$3,000,000	-	-	-	-	
<b>Park Improvements - Carryover</b>		<b>\$7,034,640</b>	<b>\$8,886,590</b>	<b>\$3,324,007</b>	<b>\$2,830,000</b>	<b>\$2,955,000</b>	<b>\$3,080,000</b>	
Apodaca Park Aquatic Playground and Multi-Use Path	Parks & Recreation	\$3,243,410	\$3,756,590	-	-	-	-	G • PIF • T
Benavidez Community Center Park Improvements	Parks & Recreation	\$715,304	-	\$619,007	-	-	-	G • PIF
<b>Legacy Parks Improvements Program</b>		<b>\$1,433,476</b>	<b>\$5,075,000</b>	<b>\$2,650,000</b>	<b>\$2,775,000</b>	<b>\$2,900,000</b>	<b>\$3,025,000</b>	

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Legacy Parks Improvements Projects	Parks & Recreation	\$1,382,888	\$5,075,000	\$2,650,000	\$2,775,000	\$2,900,000	\$3,025,000	B • CO • G • T
Valley View Park Improvements	Parks & Recreation	\$50,588	-	-	-	-	-	G • PIF • T
Park Drinking Fountains	Parks & Recreation	\$951,702	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	G • T • TF
Pioneer Women's Park improvements	Parks & Recreation	\$682,039	-	-	-	-	-	G • T
<b>Parks and Fields Lighting Program</b>		<b>\$8,709</b>	-	-	-	-	-	
Heske Garden Lighting Replacement	Parks & Recreation	\$8,709	-	-	-	-	-	G
<b>Park Improvements - Annual</b>		<b>\$1,768,092</b>	<b>\$2,900,000</b>	<b>\$2,400,000</b>	<b>\$2,400,000</b>	<b>\$2,400,000</b>	<b>\$2,400,000</b>	
<b>Parks Shade Structures Improvements Program</b>		<b>\$23,250</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	
Shade Structure Replacement Projects	Parks & Recreation	\$23,250	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	T
<b>Parks Restroom Improvements Program</b>		<b>\$500,000</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	
Park Restroom Projects	Parks & Recreation	\$500,000	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	G • PIF • T
<b>Park Sidewalk and Path Improvements Program</b>		<b>\$65,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	
Park Sidewalk Repair Projects	Facilities Management	\$65,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	T
<b>Playground Improvements Program</b>		<b>\$1,179,842</b>	<b>\$1,800,000</b>	<b>\$1,800,000</b>	<b>\$1,800,000</b>	<b>\$1,800,000</b>	<b>\$1,800,000</b>	
Playground Improvements Projects	Parks & Recreation	\$1,179,842	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	G • PIF • T • TF
Skate Park Improvements	Parks & Recreation	-	-	-	-	-	-	-
<b>Park Improvements - Future</b>		<b>-</b>	<b>\$11,060,000</b>	<b>\$9,750,000</b>	<b>\$6,150,000</b>	<b>\$288,846</b>	<b>\$1,399,614</b>	<b>-</b>
Burn Lake Improvements	Parks & Recreation	-	\$3,500,000	\$3,000,000	\$3,000,000	-	-	B • G • PIF • T
Four Field Baseball/ Softball Complex	Parks & Recreation	-	\$6,450,000	\$6,000,000	\$3,000,000	-	-	B • G • PIF • T
Frenger Park Tennis to Mini-pitch Court Conversion	Parks & Recreation	-	\$350,000	-	-	-	-	B • G • PIF • T
<b>Parks and Fields Lighting Program</b>		<b>-</b>	<b>\$235,000</b>	<b>\$600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Pioneer Park Lighting	Parks & Recreation	-	\$185,000	-	-	-	-	B • G • PIF • T
Munson Garden Park Lighting	Parks & Recreation	-	\$50,000	-	-	-	-	B • G • PIF • T
Sports Field Lighting	Parks & Recreation	-	-	\$600,000	-	-	-	B • G • PIF • T

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
<b>Parks Parking Lot Program</b>		-	\$375,000	-	-	-	-	
Maag Ballfield Parking Lot Rehabilitation	Parks & Recreation	-	\$375,000	-	-	-	-	B • G • T
Parks and Recreational Facilities Enhancements	Parks & Recreation	-	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	B • G • T
<b>Legacy Parks Improvements Program</b>		-	-	-	-	\$138,846	\$1,249,614	
Salopek/ Stull Park Expansion and Improvements	Parks & Recreation	-	-	-	-	\$138,846	\$1,249,614	B • G • PIF • T
<b>Park Improvements Subtotal</b>		<b>\$8,802,732</b>	<b>\$22,846,590</b>	<b>\$15,474,007</b>	<b>\$11,380,000</b>	<b>\$5,643,846</b>	<b>\$6,879,614</b>	
<b>Parks - New</b>								
<b>Parks - New - Newly Funded</b>		-	-	-	-	-	-	
<b>Parks - New - Carryover</b>		\$4,270,124	\$5,454,317	\$920,000	\$920,000	\$920,000	\$920,000	
Bike Park	Parks & Recreation	\$2,000,000	\$3,601,690	-	-	-	-	G • PIF • T
Chandler Tank Park Phase 1	Parks & Recreation	\$465,813	-	-	-	-	-	B • PIF • T
Developer Neighborhood Park Reimbursement	Parks & Recreation	\$1,054,895	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	PIF
East Mesa Public Safety Area Park	Parks & Recreation	\$100,000	\$200,000	-	-	-	-	PIF
Highland Park	Parks & Recreation	\$142,590	-	-	-	-	-	PIF • T
Veteran's Memorial Park Enhancements	Parks & Recreation	\$235,000	-	-	-	-	-	CO
Villa Mora Dam Park	Parks & Recreation	\$271,826	\$732,627	-	-	-	-	B • G • PIF • T
<b>Parks - New - Annual</b>		<b>\$793,250</b>	<b>\$1,824,000</b>	<b>\$1,824,000</b>	<b>\$1,824,000</b>	<b>\$1,824,000</b>	<b>\$1,824,000</b>	
Land Acquisition, Planning, and Design for Parks	Parks & Recreation	\$293,250	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	PIF
Neighborhood Parks	Parks & Recreation	\$500,000	\$1,524,000	\$1,524,000	\$1,524,000	\$1,524,000	\$1,524,000	PIF
<b>Parks - New - Future</b>		-	-	-	\$612,200	\$4,073,400	\$4,073,400	
Metro Verde Community Park	Parks & Recreation	-	-	-	\$612,200	\$4,073,400	\$4,073,400	PIF
<b>Parks Subtotal</b>		<b>\$5,063,374</b>	<b>\$7,278,317</b>	<b>\$2,744,000</b>	<b>\$3,356,200</b>	<b>\$6,817,400</b>	<b>\$6,817,400</b>	
<b>Public Facilities</b>								
<b>Public Facilities - Newly Funded</b>		-	\$2,962,940	\$156,470	\$156,470	\$156,470	-	
Eastside Purchase and Renovation	Quality of Life	-	\$2,575,000	-	-	-	-	CO • G
<i>Pending 2026 Legislative Appropriation</i>		-	\$1,025,000	-	-	-	-	

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
WIA Building (Women's Improvement Association) Rehabilitation	Facilities Management	-	\$387,940	\$156,470	\$156,470	\$156,470	-	CO • G
<i>Pending 2026 Legislative Appropriation</i>		-	\$900,000	-	-	-	-	
<b>Public Facilities - Carryover</b>		<b>\$18,449,863</b>	<b>\$38,238,997</b>	<b>\$38,090,529</b>	<b>\$18,798,226</b>	<b>\$3,785,248</b>	<b>\$1,026,805</b>	
Benavidez Community Center Improvements	Quality of Life	\$82,465	-	-	-	-	-	CO
Branigan Cultural Center Improvements	Quality of Life	\$1,000,000	\$1,000,000	\$2,000,000	\$1,200,000	-	-	G • T • TIDD
Direct Current Fast Charging (DCFC) for Electric Vehicles	Sustainability	\$522,420	\$2,113,680	-	-	-	-	G
East Mesa Public Recreational Complex	Public Works	\$1,514,752	\$10,000,000	\$10,000,000	\$10,000,000	\$2,785,248	\$26,805	B • CO • PIF • T
<i>Pending 2026 Legislative Appropriation</i>		-	\$250,000	-	-	-	-	
Electrical Vehicle Fleet Chargers	Facilities Management	\$46,619	-	-	-	-	-	T
<b>Facility Renovation and Expansion</b>		<b>\$10,443,094</b>	<b>\$17,560,642</b>	<b>\$18,107,495</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	
MoNaS Nature Center Redesign	Public Works	\$445,500	-	-	-	-	-	CO
East Mesa Multi-Generational Center Expansion (Sage Café)	Quality of Life	\$3,052,170	\$250,000	-	-	-	-	CO • G
Amador Hotel Renovation	Quality of Life	\$4,344,433	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	G • T • TIDD
Branigan Library Renovation and Expansion	Quality of Life	\$1,008,608	\$15,310,642	\$17,107,495	-	-	-	B • CO • T • TIDD
<i>Pending 2026 Legislative Appropriation</i>		-	\$1,700,000	-	-	-	-	
Meerscheidt Recreation Center - Remodel/Expansion	Parks & Recreation	\$1,352,114	-	-	-	-	-	B
Munson Senior Center Renovations	Quality of Life	\$240,269	-	-	-	-	-	G
GO Bond 2022- E. Mesa Recreation Complex	Public Works	\$200,189	-	-	-	-	-	B
GO Bond 2022- Parks Improvements	Public Works	\$990,450	-	-	-	-	-	B
Municipal Court Rehabilitation	Facilities Management	\$50,931	\$6,668,226	\$6,598,226	\$6,598,226	-	-	B • G • T
Plaza Shade Structures	Economic Development	\$2,423,857	-	-	-	-	-	TIDD

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Public Art Rollover Funding	Quality of Life	\$88,837	\$200,000	-	-	-	-	T
<b>Roof Replacement Program</b>		<b>\$1,086,250</b>	<b>\$696,449</b>	<b>\$1,384,808</b>	-	-	-	
Museum of Art/ MoNaS Re-Roof	Facilities Management	\$815,000	\$578,449	\$1,384,808	-	-	-	B • TIDD
Rio Grande Theater Re-Roof	Facilities Management	\$271,250	\$118,000	-	-	-	-	B • TIDD
<b>Public Facilities - Annual</b>		<b>\$848,923</b>	<b>\$6,148,427</b>	<b>\$3,163,600</b>	<b>\$3,163,600</b>	<b>\$3,163,600</b>	<b>\$3,163,600</b>	-
Convention Center FF&E	Visit Las Cruces	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
Downtown Parking Lot	Facilities Management	-	\$280,500	\$280,500	\$280,500	\$280,500	\$280,500	TIDD
<b>Facilities ADA Program</b>		<b>\$297,000</b>	<b>\$301,000</b>	<b>\$261,000</b>	<b>\$261,000</b>	<b>\$261,000</b>	<b>\$261,000</b>	
ADA Facilities Compliance Projects	Facilities Management	\$297,000	\$301,000	\$261,000	\$261,000	\$261,000	\$261,000	CO • G
<b>Facility Parking Lot Program</b>		<b>\$102,300</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	
General Facilities Improvement Projects	Facilities Management	\$102,300	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	-
<b>Generator Buffer Program</b>		-	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	
Generator Buffer Projects	Facilities Management	-	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	T
<b>Generator Replacement Program</b>		-	<b>\$622,500</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	
Generator Replacement Projects	Facilities Management	-	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	
East Mesa Center Emergency Generator (Sage Café)	Quality of Life	-	\$422,500	-	-	-	-	G • T
<b>Parks Parking Lots</b>		-	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	
Parks Parking Lot Projects	Parks & Recreation	-	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	T • TIDD
<b>Roof Replacement Program</b>		<b>\$199,623</b>	<b>\$1,388,927</b>	<b>\$336,600</b>	<b>\$336,600</b>	<b>\$336,600</b>	<b>\$336,600</b>	
Facility Roof Replacement Projects	Facilities Management	\$199,623	\$1,072,146	\$336,600	\$336,600	\$336,600	\$336,600	T • TIDD
Meerscheidt Recreation Center Re-Roof	Facilities Management	-	-	-	-	-	-	
Castaneda Building Re-Roof	Facilities Management	-	\$316,781	-	-	-	-	-

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
<b>Safety, Health, Environmental &amp; Emergency</b>		\$175,000	\$2,050,500	\$1,080,500	\$1,080,500	\$1,080,500	\$1,080,500	
City Security (Callesitas)	Facilities Management	\$175,000	\$555,500	\$255,500	\$255,500	\$255,500	\$255,500	CO • G • O • TIDD
City Vacant / Abandoned Lots	Facilities Management	-	\$825,000	\$825,000	\$825,000	\$825,000	\$825,000	CO • O • TIDD
Security & Fire Alarm Program	Facilities Management	-	\$670,000	-	-	-	-	-
<b>Public Facilities - Future</b>		-	\$11,605,500	\$66,435,000	\$62,993,500	\$18,025,000	\$36,015,000	-
Branch Library	Quality of Life	-	-	\$2,000,000	\$1,500,000	-	\$20,000,000	B • G • T
City of Las Cruces Multi-use Gymnasiums	Parks & Recreation	-	-	\$1,400,000	\$12,600,000	\$1,200,000	\$10,800,000	B • G • PIF • T
Convention Center Expansion, Maintenance and Repairs	Visit Las Cruces	-	\$60,000	-	-	-	-	-
<b>Facility Renovation and Expansion</b>		-	\$4,740,500	\$28,350,000	\$1,311,000	-	-	-
Branigan Library Rehabilitation	Facilities Management	-	\$249,500	\$2,750,000	\$1,111,000	-	-	B • G • T • TIDD
Munson Center Bathrooms	Quality of Life	-	\$250,000	-	-	-	-	B • G • T • TIDD
Museum Complex Renovation and Expansion	Quality of Life	-	\$2,600,000	\$23,000,000	-	-	-	B • G • T • TIDD
Railroad Museum Exterior Improvements	Quality of Life	-	\$375,000	-	-	-	-	B • G • T • TIDD
Rio Grande Theater Remediation	Economic Development	-	\$966,000	-	-	-	-	-
Safe Haven/ Fielder House Remodel	Parks & Recreation	-	\$100,000	\$600,000	-	-	-	B • G • T • TIDD
Sage Café Library Expansion	Quality of Life	-	\$200,000	\$2,000,000	\$200,000	-	-	B • G • T • TIDD
<b>Facility Parking Lot Program</b>		-	\$1,250,000	\$575,000	\$575,000	\$575,000	\$575,000	
Frank O' Brien Center Parking Lot Rehabilitation	Facilities Management	-	\$250,000	-	-	-	-	B • G • T
Meerscheidt Recreation Center Parking Lot	Facilities Management	-	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	B • G • T
Municipal Court Parking Lot (Downtown Lot #4)	Facilities Management	-	\$425,000	-	-	-	-	B • G • T

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Parks Parking Lot Rehabilitation Projects	Facilities Management	-	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	B • G • T
High/Low Ropes and Challenge Course	Parks & Recreation	-	-	-	-	-	\$350,000	T • TIDD
Legends West Facility Master Plan	Parks & Recreation	-	\$150,000	-	-	\$15,000,000	-	B • G • T • TIDD
Munson Center Floor	Quality of Life	-	\$750,000	-	-	-	-	B • G • T • TIDD
Museum System Collections Storage	Quality of Life	-	-	-	\$9,500,000	-	-	B • G • T • TIDD
Multi-Use Recreation Center	Parks & Recreation	-	\$1,800,000	\$31,500,000	\$34,600,000	-	-	B • G • PIF • T
Pickleball Tournament Complex	Parks & Recreation	-	-	-	-	\$600,000	\$3,640,000	B • G • PIF • T
Plugged in for Good Community Resilience & Energy Hub	Sustainability	-	\$295,000	\$1,900,000	\$2,032,500	-	-	B • G • T
Railroad Museum Reinterpretation	Quality of Life	-	\$350,000	\$60,000	\$225,000	-	-	B • G • T
East Mesa Bataan Memorial Outdoor Pool - Ground Stabilization	Parks & Recreation	-	\$1,200,000	-	-	-	-	B • G • T
<b>Safety, Health, Environmental &amp; Emergency</b>		-	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	-
Rehabilitation and Demolition of Vacant Buildings	Facilities Management	-	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	B • G • T
Sage Cafe Parking Lot Rehabilitation	Quality of Life	-	\$185,000	-	-	-	-	B • G • T
Senior Programs Master Plan	Quality of Life	-	\$145,000	-	-	-	-	G • T
Youth Development and Diversion Building Shade Structures	Parks & Recreation	-	\$30,000	-	-	-	-	G • T
<b>Public Facilities Subtotal</b>		<b>\$19,298,786</b>	<b>\$58,955,864</b>	<b>\$107,845,599</b>	<b>\$85,111,796</b>	<b>\$25,130,318</b>	<b>\$40,205,405</b>	
<b>Public Safety</b>								
<b>Public Safety - Newly Funded</b>		-	-	-	-	-	-	
<b>Public Safety - Carryover</b>		<b>\$21,247,129</b>	<b>\$10,997,163</b>	-	-	-	-	
Fire Station 4 Remodel	Fire Department	\$504,683	\$1,097,163	-	-	-	-	B • G • T
Fire Station 9 Build	Public Works	\$5,350,895	-	-	-	-	-	B • G • T
Police Department Building Renovation	Police Department	-	\$400,000	-	-	-	-	B • G • T

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded				Funding Source(s)*	
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031		FY 2032
Police Driving Track	Police Department	\$2,500,000	\$3,500,000	-	-	-	-	CO • G • T
<i>Pending 2026 Legislative Appropriation</i>		-	\$2,090,000	-	-	-	-	
<b>Police Department Vehicles and Equipment</b>		<b>\$18,913</b>	<b>\$500,000</b>	-	-	-	-	
Statewide Critical Incident Response Vehicles	Police Department	\$18,913	\$500,000	-	-	-	-	CO • G • T
<b>Safety, Health, Environmental &amp; Emergency</b>		<b>\$12,872,637</b>	<b>\$5,500,000</b>	-	-	-	-	
Downtown Safety Bollards	Visit Las Cruces	-	\$500,000	-	-	-	-	G • T
MIH and CIT response station	Fire Department	\$11,052,401	\$3,000,000	-	-	-	-	B • CO • G • T
Real Time Crime Center (RTCC)	Police Department	\$1,820,237	\$2,000,000	-	-	-	-	B • CO • G • T
<i>Pending 2026 Legislative Appropriation</i>		-	\$100,000	-	-	-	-	
<b>Public Safety - Annual</b>		<b>\$6,500,000</b>	<b>\$5,363,568</b>	<b>\$240,000</b>	-	-	-	
<b>Fire Department Vehicles and Equipment Program</b>		<b>\$5,000,000</b>	<b>\$3,488,000</b>	<b>\$240,000</b>	-	-	-	
Fire Apparatus	Fire Department	\$5,000,000	-	-	-	-	-	T
Fire Station Equipment	Fire Department	-	\$480,000	\$240,000	-	-	-	B • G • T
Fire Station Vehicles	Fire Department	-	\$3,008,000	-	-	-	-	B
<b>Fire Station Improvements</b>		-	<b>\$928,000</b>	-	-	-	-	
Fire Station 1 Safety Improvements	Fire Department	-	\$928,000	-	-	-	-	CO
<i>Pending 2026 Legislative Appropriation</i>		-	\$72,000	-	-	-	-	-
<b>Police Department Vehicles and Equipment Program</b>		<b>\$1,500,000</b>	<b>\$947,568</b>	-	-	-	-	
Public Safety Regional Communication System Improvements	Police Department	-	\$500,500	-	-	-	-	B • G • T
Public Safety Vehicles		\$1,500,000	-	-	-	-	-	T
Public Safety Vehicles - Bearcat	Police Department	-	\$347,068	-	-	-	-	B • G • T
Public Safety Vehicle SWAT Command Vehicle	Police Department	-	\$100,000	-	-	-	-	B • G • T

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded				Funding Source(s)*	
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031		FY 2032
<b>Public Safety - Future</b>		-	\$69,699,392	\$121,975,000	\$250,000	-	-	
Downtown Public Safety Complex	Police Department	-	-	\$60,000,000	-	-	-	B • T
Fire Training Facility Classroom and Restrooms		-	\$2,500,000	\$500,000	-	-	-	G • T
Fires Station Security		-	\$350,000	\$250,000	\$250,000	-	-	G • T
<b>Fire Stations Improvements</b>		-	<b>\$2,000,000</b>	-	-	-	-	
Fire Station 2 Remodel	Fire Department	-	\$1,000,000	-	-	-	-	G • T
Fire Station 5 Remodel	Fire Department	-	\$1,000,000	-	-	-	-	G • T
<b>Facility Parking Lot Program</b>		-	<b>\$190,000</b>	<b>\$25,000</b>	-	-	-	
Police North Parking Lot Fencing	Police Department	-	\$140,000	-	-	-	-	B • G • T
Police Parking Lot Resurfacing	Police Department	-	\$50,000	\$25,000	-	-	-	B • G • T
<b>Roof Replacement Program</b>		-	<b>\$2,852,473</b>	<b>\$500,000</b>	-	-	-	
LCPD Main Re-Roof	Police Department	-	\$2,498,473	\$500,000	-	-	-	B • G • T
LCPD Police Academy Re-Roof	Police Department	-	\$354,000	-	-	-	-	B • G • T
<b>Police Department Equipment</b>		-	<b>\$2,700,000</b>	<b>\$700,000</b>	-	-	-	
Police Department Equipment - Axon Body Cameras	Police Department	-	\$350,000	\$350,000	-	-	-	B • G • T
Police Department Equipment - Mobile Data Terminals	Police Department	-	\$350,000	\$350,000	-	-	-	B • G • T
Public Safety Smart Technology	Police Department	-	\$2,000,000	-	-	-	-	B • G • T
Police Emergency Vehicles	Police Department	-	\$1,305,000	-	-	-	-	G • PSIF • T -
Police Department Mobile Operation Command Vehicle	Police Department	-	\$701,919	-	-	-	-	B • G • T
Police/Fire Training Facility - Design/Construct	Police Department	-	\$45,000,000	-	-	-	-	B • G • PSIF • T
Police/Fire Training Facility - Furniture, Fixtures, and Equipment	Police Department	-	\$1,230,000	-	-	-	-	G • PSIF • T
Solar Canopy Protective Screen	Police Department	-	\$20,000	-	-	-	-	B • G • T
Southwest Station Build	Fire Department	-	\$10,850,000	\$60,000,000	-	-	-	B • G • T
<b>Public Safety Subtotal</b>		<b>\$27,747,129</b>	<b>\$86,060,123</b>	<b>\$122,215,000</b>	<b>\$250,000</b>	-	-	

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded				Funding Source(s)*	
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031		FY 2032
<b>Public Transit</b>								
<b>Public Transit - Newly Funded</b>		-	-	-	-	-	-	
<b>Public Transit - Carryover</b>		\$6,939,050	\$11,387,325	\$340,525	\$340,525	\$340,525	-	
<b>Resiliency Program</b>		\$100,000	\$5,346,800	-	-	-	-	
Mesilla Valley Intermodal Transit Terminal (MVITT) Inductive Charging	RoadRunner Transit	\$100,000	\$5,346,800	-	-	-	-	G • T
Municipal Service Center - Transit	RoadRunner Transit	\$151,983	-	-	-	-	-	G • T
Electric Buses	RoadRunner Transit	\$6,346,542	\$5,700,000	-	-	-	-	G • T
Transit Vehicles 26	RoadRunner Transit	\$340,525	\$340,525	\$340,525	\$340,525	\$340,525	-	G • T
<b>Public Transit - Annual</b>		-	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	-
Transit Facilities Improvement Program	RoadRunner Transit	-	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	G • T
<b>Public Transit - Future</b>		-	\$6,350,000	-	-	-	-	-
Battery Storage	RoadRunner Transit	-	\$3,150,000	-	-	-	-	G • T
Solar Array	RoadRunner Transit	-	\$3,200,000	-	-	-	-	G • T
<b>Public Transit Subtotal</b>		\$6,939,050	\$17,812,325	\$415,525	\$415,525	\$415,525	\$75,000	
<b>Resiliency</b>								
<b>Resiliency - Newly Funded</b>		-	\$10,000,000	-	-	-	-	-
South Fork Moreno (Water Retention Pond)		-	\$10,000,000	-	-	-	-	B • G • T
<i>Pending 2026 Legislative Appropriation</i>		-	\$1,000,000	-	-	-	-	-
<b>Resiliency - Carryover</b>		\$1,302,684	\$5,022,174	\$500,000	\$500,000	-	-	-
Resiliency Program		\$1,132,031	\$5,022,174	\$500,000	\$500,000	-	-	-
Resiliency Projects		\$755,643	-	-	-	-	-	B • G • T
Casa Linda Acres Reconstruction	Public Works	\$376,388	\$4,522,174	-	-	-	-	B • G • T
East Mesa Roads and Drainage	Public Works	-	\$500,000	\$500,000	\$500,000	-	-	B • G • T
Solar Photovoltaic/ Storage Projects	Sustainability	\$170,653	-	-	-	-	-	G
<b>Resiliency - Annual</b>		\$3,243,375	\$600,000	\$500,000	\$500,000	\$500,000	\$500,000	-
<b>Drainage Infrastructure Improvements</b>		\$3,143,375	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	-
Drainage Infrastructure Improvements	Public Works	\$3,143,375	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	T
<b>Resiliency Program</b>		\$100,000	\$100,000	-	-	-	-	-
Storm Water System Mapping	Public Works	\$100,000	\$100,000	-	-	-	-	-

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Resiliency - Future		-	\$5,800,000	-	-	-	-	-
Fleet Electric Vehicle Chargers	Sustainability	-	\$400,000	-	-	-	-	B•G•T
Hadley Ave Complex Recreation Rehabilitation	Parks & Recreation	-	\$5,200,000	-	-	-	-	G•T
Public Electric Vehicle Chargers	Sustainability	-	\$200,000	-	-	-	-	G•T
<b>Resiliency SUBTOTAL</b>		<b>\$4,546,059</b>	<b>\$21,422,174</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	
<b>Streets - New</b>								
<b>Streets - New - Newly Funded</b>		-	<b>\$15,000,000</b>	-	-	-	-	-
Mesa Grande Drive Extension	Public Works	-	\$15,000,000	-	-	-	-	-
<i>Pending 2026 Legislative Appropriation</i>		-	<i>\$2,050,000</i>	-	-	-	-	B•G•T
<b>Streets - New - Carryover</b>		-	-	-	-	-	-	-
<b>Streets - New - Annual</b>		-	-	-	-	-	-	-
<b>Streets - New - Future</b>		-	<b>\$37,000,000</b>	-	-	-	-	-
Las Cruces Innovation & Industrial Park (LCIIP) Infrastructure Improvements		-	\$5,000,000	-	-	-	-	-
High Mesa Road	Economic Development	-	\$32,000,000	-	-	-	-	B•G•T
<b>Streets SUBTOTAL</b>		-	<b>\$52,000,000</b>	-	-	-	-	-
<b>Streets Improvements</b>								
<b>Streets Improvements - Newly Funded</b>		-	<b>\$28,000,000</b>	-	-	-	-	-
Engler Rd From Del Rey Blvd to Thurmond Road	Public Works	-	\$28,000,000	-	-	-	-	G•T
<i>Pending 2026 Legislative Appropriation</i>		-	<i>\$1,000,000</i>	-	-	-	-	-
<b>Streets Improvements - Carryover</b>		<b>\$21,222,048</b>	<b>\$14,331,837</b>	<b>\$1,570,000</b>	<b>\$6,850,000</b>	<b>\$1,570,000</b>	<b>\$1,570,000</b>	-
<b>Complete Streets</b>		<b>\$208,891</b>	<b>\$802,062</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	
Complete Streets Projects		-	-	-	-	-	-	
East Mesa Roads and Drainage	Public Works	-	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	CO•G•T
University Area Complete Streets	Public Works	\$208,891	\$302,062	-	-	-	-	CO•G•T
Casa Linda Acres Reconstruction	Public Works	\$2,434,989	\$4,522,174	-	-	-	-	CO•G•T
<b>Downtown Street Improvements</b>		<b>\$7,333,504</b>	-	-	<b>\$5,280,000</b>	-	-	-
Alameda Blvd - S. Main St to W Las Cruces Ave	Public Works	\$750,000	-	-	\$5,280,000	-	-	G•T•TIDD
Campo Street Design and Reconstruction	Public Works	\$6,583,504	-	-	-	-	-	G•T•TIDD

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
E Lohman Ave & S Walnut St Traffic Signal MAP	Public Works	\$1,001,183	\$286,667	-	-	-	-	B•G•T
Johnson St - Rouault Ave to Topley Ave	Public Works	\$108,928	\$631,424	-	-	-	-	CO•G•T
<b>Lift Up Las Cruces - Street Improvements</b>		<b>\$1,567,774</b>	<b>\$1,800,000</b>	-	-	-	-	-
Sacramento St - Poplar Ave to Oasis Ave	Public Works	\$1,567,774	\$1,800,000	-	-	-	-	G•T
Madrid Ave Extension - Evelyn St to N Triviz Dr	Public Works	-	-	-	-	-	-	CO•G•T
N Alameda Blvd & Hoagland Rd Intersection Improvements	Public Works	\$1,500,000	-	-	-	-	-	T
<b>Median Landscaping Program</b>		<b>\$422,331</b>	<b>\$1,070,000</b>	<b>\$1,070,000</b>	<b>\$1,070,000</b>	<b>\$1,070,000</b>	<b>\$1,070,000</b>	-
Medians Projects	Parks & Recreation	\$422,331	\$1,070,000	\$1,070,000	\$1,070,000	\$1,070,000	\$1,070,000	G•T
<b>Street Lighting &amp; Traffic Signal Maintenance Program</b>		<b>\$896,695</b>	-	-	-	-	-	-
Mesquite Historic District	Public Works	\$896,695	-	-	-	-	-	CO•G•T
South Main St - Avenida de Mesilla to Boutz	Public Works	\$4,549,046	\$5,219,510	-	-	-	-	B•CO•G•L
Telshor Spruce Intersection Improvements	Public Works	\$249,545	-	-	-	-	-	CO•G•T
<b>Traffic Signal Program</b>		<b>\$949,162</b>	-	-	-	-	-	-
Bataan Memorial at Rinconada	Public Works	\$949,162	-	-	-	-	-	-
<b>Streets Improvements - Annual</b>		<b>\$5,287,615</b>	<b>\$12,065,525</b>	<b>\$16,815,525</b>	<b>\$14,460,525</b>	<b>\$1,360,525</b>	<b>\$1,360,525</b>	-
<b>Drainage Infrastructure Improvements</b>		<b>\$15,450</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	-
CO-OP Match	Public Works	\$15,450	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	CO•G•T
Land Acquisition - Public Works	Public Works	\$243,740	\$250,000	\$250,000	\$250,000	-	-	CO•G•T
Materials Testing	Public Works	\$240,000	\$240,000	\$240,000	\$240,000	-	-	CO•G•T
Municipal Arterial Program (M.A.P.) Match	Public Works	\$75,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	T
<b>Neighborhood Traffic Calming Program</b>		-	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	-	-	-
Neighborhood Traffic Calming Program	Public Works	-	\$60,000	\$60,000	\$60,000	-	-	CO•G•T

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
<b>Pavement Condition Index Improvements</b>		\$1,600,000	\$6,300,000	\$6,300,000	\$6,300,000	-	-	-
Pavement Condition Index Improvements	Public Works	\$1,600,000	\$6,300,000	\$6,300,000	\$6,300,000	-	-	CO•G•T
<b>Pavement Marking Program</b>		\$198,900	\$250,000	\$500,000	\$250,000	-	-	-
Pavement Marking Program	Public Works	\$198,900	\$250,000	\$500,000	\$250,000	-	-	CO•G•T
<b>Roadway Maintenance Program</b>		\$1,789,000	\$2,565,000	\$2,565,000	\$460,000	\$460,000	\$460,000	-
Chip Seal Program	Public Works	\$200,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	CO•G•T
Roadway Maintenance Program	Public Works	\$1,339,000	\$2,105,000	\$2,105,000	-	-	-	CO•G•T
Unpaved Roads	Public Works	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	CO•G•T
<b>Street Lighting &amp; Traffic Signal Maintenance Program</b>		\$700,000	\$1,000,000	\$5,500,000	\$5,500,000	\$500,000	\$500,000	-
Street Lighting and Traffic Signal Maintenance	Public Works	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	CO•G•T
Las Cruces Street Lighting Management System	Public Works	\$200,000	\$500,000	\$5,000,000	\$5,000,000	-	-	CO•G
Street Lighting Management System	Public Works	-	-	-	-	-	-	-
<b>Traffic Signal Program</b>		\$300,000	\$1,000,000	\$1,000,000	\$1,000,000	-	-	-
Transportation System Modernization (ITS)	Public Works	\$300,000	\$1,000,000	\$1,000,000	\$1,000,000	-	-	CO•G•T
<b>Weed Control &amp; Maintenance Program</b>		\$125,525	\$155,525	\$155,525	\$155,525	\$155,525	\$155,525	-
Weed Control & Maintenance Program	Public Works	\$125,525	\$155,525	\$155,525	\$155,525	\$155,525	\$155,525	CO•G•T
<b>Streets Improvements - Future</b>		-	\$68,122,026	\$25,490,375	\$14,437,428	\$3,290,000	\$18,130,000	-
Advancement Ave Expansion	Economic Development	-	\$516,384	-	-	-	-	G•T•TIDD
Armijo St - W Organ Ave to W Mountain Ave	Public Works	-	\$2,240,000	\$1,800,000	-	-	-	B•G•T
Armijo St - W Picacho Ave to Parker Rd	Public Works	-	\$1,450,000	-	-	-	-	G•T
Aspen Ave-Sequoia Ave to S Valley Dr	Public Works	-	-	\$3,475,600	-	-	-	G•T
Brownlee Ave- N Miranda St to N Alameda Blvd	Public Works	-	-	-	-	-	\$2,070,000	G•T

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Colorado Ave - Campo St to Esperanza St	Public Works	-	\$2,635,000	-	-	-	-	G•T
Crescent Dr- E Farney Ln to E Farney Ln	Public Works	-	-	-	-	-	\$5,100,000	G•T
<b>Downtown Street Improvements</b>		-	<b>\$750,000</b>	-	-	-	-	-
Alameda Blvd - Las Cruces Ave to Picacho Ave	Public Works	-	\$750,000	-	-	-	-	G•T
E Lohman Ave Widening	Public Works	-	\$14,000,000	\$9,000,000	-	-	-	G•T
Elm St & Tamarack Dr from Aspen Ave to Sequoia Ave	Public Works	-	-	-	\$2,380,000	-	-	G•T
Evelyn St - Madrid Ave to Ash Ave	Public Works	-	\$3,600,000	-	-	-	-	G•T
Future Traffic Signal Program (New and Upgrade)	Public Works	-	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	G•T
Hatfield Rd - City Limites to Elks Dr	Public Works	-	-	-	-	-	\$3,950,000	B•G•T
Hayner Ave.- N. Valley Dr to N. Compress Rd and Sixth St- Hayner Ave to W. Hadley Ave	Public Works	-	\$3,293,850	-	-	-	-	G•T
Hickory Dr & Sycamore Dr from Aspen Ave to Sequoia Ave	Public Works	-	-	-	-	\$2,540,000	-	G•T
Kilmer St - Spruce Ave to Ash Ave	Public Works	-	\$2,157,000	-	-	-	-	G•T
La Fonda Dr - Idaho Ave to E.O.P.	Public Works	-	\$1,200,000	-	-	-	-	G•T
Lees Dr- Lester Ave to Smith Ave	Public Works	-	-	-	-	-	\$4,610,000	G•T
McClure Rd & Carlyle Dr Pond, Road & Drainage Improvements	Public Works	-	\$2,347,363	\$1,603,249	\$882,428	-	-	G•T
Med Park - Idaho Ave. to Perkins St.	Public Works	-	\$2,545,300	-	-	-	-	G•T
Miranda Ave - Picacho Ave to Court Ave	Public Works	-	-	\$2,827,466	-	-	-	G•T
Mountain Ave - Melendres St to Armijo St	Public Works	-	\$2,542,986	-	-	-	-	G•T
Mountain Vista Parkway Expansion	Economic Development	-	\$1,200,474	-	-	-	-	G•T•TIDD

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Parkview - Espina to W Park Dr	Public Works	-	-	\$1,047,300	-	-	-	G•T
Poplar Ave - Mesquite St to Santa Fe St	Public Works	-	\$1,100,000	-	-	-	-	G•T
Princess Jeanne Dr - Luna St to Locust St	Public Works	-	-	-	-	-	\$1,650,000	B•G•T
Rigsby Rd - Barker to Valley Dr	Public Works	-	-	\$850,000	-	-	-	G•T
Rocket Drive Expansion	Economic Development	-	\$5,956,316	-	-	-	-	G•T•TIDD -
Sandhill Arroyo	Public Works	-	-	-	-	-	-	G•T
Scoggins Ave - Sixth St to Sweet St	Public Works	-	\$1,180,000	-	-	-	-	G•T
Sequoia Ave - Valley Dr to EOP	Public Works	-	\$3,117,353	-	-	-	-	G•T
Solano Dr - Missouri to Lohman	Public Works	-	-	-	\$10,375,000	-	-	G•T
South Valley Dr Reconstruction - Avenida de Mesilla to Boutz	Public Works	-	\$11,800,000	-	-	-	-	G•T
<b>Street Lighting &amp; Traffic Signal Maintenance Program</b>		-	<b>\$1,500,000</b>	-	<b>\$50,000</b>	-	-	-
Targeted Road and Lighting Improvements - Design	Public Works	-	-	-	\$50,000	-	-	G•T
Lohman at Walnut and Walton Signal Improvement	Public Works	-	\$1,500,000	-	-	-	-	G•T
Sweet St- Hayner Ave to W. Hadley Ave	Public Works	-	-	\$1,761,760	-	-	-	G•T
Westgate St - Amador Ave to Cul de Sac	Public Works	-	-	\$2,375,000	-	-	-	G•T
Wilt Ave - Cortez Dr to Reynolds Dr	Public Works	-	\$2,240,000	-	-	-	-	G•T
<b>Streets Improvements SUBTOTAL</b>		<b>\$26,509,663</b>	<b>\$122,519,388</b>	<b>\$43,875,900</b>	<b>\$35,747,953</b>	<b>\$6,220,525</b>	<b>\$21,060,525</b>	
<b>Utilities</b>								
<b>Utilities - Newly Funded</b>		-	-	-	-	-	-	
<b>Utilities - Carryover</b>		<b>\$72,168,388</b>	<b>\$17,049,780</b>	<b>\$23,325,284</b>	<b>\$15,192,971</b>	<b>\$22,806,502</b>	<b>\$10,309,595</b>	
FY 25 Water DWSRF Loan	Utilities	\$14,955,302	-	-	-	-	-	B•L
2025 Water Trust Board	Utilities	\$2,972,926	-	-	-	-	-	B•L
Energy Management	Utilities	\$250,000	\$250,000	\$250,000	\$1,023,748	\$250,000	\$250,000	G•T

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Gas Admin Building Improvements	Utilities	\$787,411	\$625,000	\$145,000	\$250,000	\$375,000	\$375,000	G•T
Gas Development	Utilities	\$2,542,437	\$21,727	-	-	-	-	G•T
Gas Miscellaneous	Utilities	\$337,897	\$374,156	\$125,000	\$125,000	\$125,000	\$125,000	G•T
Gas PHMSA Grant	Utilities	\$9,165,655	-	-	-	-	-	G•T
Gas Rehabilitation	Utilities	\$2,474,622	\$4,200,605	\$3,082,185	\$4,295,816	\$1,257,062	\$1,386,375	CO•G•T
Solid Waste Building Improvements	Utilities	\$816,973	\$1,042,014	\$968,197	\$1,000,000	\$1,500,000	\$125,000	CO•G•T
Wastewater Building Improvements	Utilities	\$354,165	\$625,000	\$145,000	\$125,000	\$125,000	\$125,000	G•T
Wastewater Development	Utilities	\$375,000	\$266,125	-	-	-	-	G•T•WWIF
Wastewater Miscellaneous	Utilities	\$75,000	\$135,000	\$667,643	\$335,000	\$335,000	\$335,000	G•T
Wastewater Rehabilitation	Utilities	\$1,395,674	\$1,645,672	\$4,154,567	\$1,790,553	\$7,083,591	\$1,430,697	G•T
Wastewater Septic Systems	Utilities	\$268,000	\$1,619,000	\$1,619,000	\$1,619,000	\$1,619,000	\$1,619,000	CO•G•T
Water 2025 Projects	Utilities	\$13,981,580	-	-	-	-	-	B•L
Water Building Improvements	Utilities	\$58,632	\$625,000	\$145,000	\$125,000	\$125,000	\$125,000	G•T
Water Development	Utilities	\$1,768,795	\$506,073	\$3,409,552	-	-	-	G•T•WIF
Water Miscellaneous	Utilities	\$870,784	\$135,000	\$667,643	\$335,000	\$335,000	\$335,000	G•T
Water Rehab	Utilities	\$1,897,479	\$4,979,408	\$7,946,497	\$4,168,854	\$9,676,849	\$4,078,523	G•T
WW23 Projects	Utilities	\$16,820,056	-	-	-	-	-	B•L
<b>Utilities - Annual</b>		-	-	-	-	-	-	
<b>Utilities - Future</b>		-	<b>\$57,452,509</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	
Belt Filter Press Drainage Improvement	Utilities	-	\$100,000	-	-	-	-	G•T•WIF•WWIF
Energy Transition	Utilities	-	\$1,000,000	-	-	-	-	G•T•WIF•WWIF
Lift Station Pump Upgrade	Utilities	-	\$100,200	-	-	-	-	G•T•WIF•WWIF
Lift Station Stationary Generator Installation	Utilities	-	\$100,000	-	-	-	-	G•T•WIF•WWIF
Pressure Reducing Valve Rehabilitation	Utilities	-	\$100,000	-	-	-	-	G•T•WIF•WWIF
Primary Digester Sludge Pump Upgrade	Utilities	-	\$93,000	-	-	-	-	G•T•WIF•WWIF
SCADA Operating System Replacement	Utilities	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	G•T•WIF•WWIF
Septic Tank Remediation	Utilities	-	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	G•T•WIF•WWIF

# Capital Improvements Program

## FY 2027-2032

Project Title	Department	Funded	Unfunded					Funding Source(s)*
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Sewer Connections	Utilities	-	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	G•T•WIF• WWIF
Transite Pipe Identification & Replacement	Utilities	-	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	G•T•WIF• WWIF
Wastewater Treatment Plant	Utilities	-	\$45,839,309	-	-	-	-	G•T•WIF• WWIF
Water Storage Tank Rehab	Utilities	-	\$3,000,000	-	-	-	-	G•T•WIF• WWIF
Water Valve Replacements	Utilities	-	\$120,000	-	-	-	-	G•T•WIF• WWIF
Well 66	Utilities	-	\$3,000,000	-	-	-	-	G•T•WIF• WWIF
<b>Utilities SUBTOTAL</b>		<b>\$72,168,388</b>	<b>\$74,502,289</b>	<b>\$27,325,284</b>	<b>\$19,192,971</b>	<b>\$26,806,502</b>	<b>\$14,309,595</b>	
<b>Total Newly Funded</b>		<b>\$-</b>	<b>\$55,962,940</b>	<b>\$156,470</b>	<b>\$156,470</b>	<b>\$156,470</b>	<b>\$0</b>	
<b>Total Carryover</b>		<b>\$191,379,014</b>	<b>\$121,663,183</b>	<b>\$77,920,345</b>	<b>\$54,981,722</b>	<b>\$39,927,275</b>	<b>\$19,406,400</b>	
<b>Total Annual</b>		<b>\$18,811,255</b>	<b>\$29,931,520</b>	<b>\$25,973,125</b>	<b>\$23,378,125</b>	<b>\$10,278,125</b>	<b>\$10,278,125</b>	
<b>Total Future</b>		<b>\$-</b>	<b>\$275,858,427</b>	<b>\$248,607,925</b>	<b>\$127,588,128</b>	<b>\$53,352,246</b>	<b>\$94,193,014</b>	
<b>GRAND TOTAL</b>		<b>\$210,190,269</b>	<b>\$483,416,070</b>	<b>\$352,657,865</b>	<b>\$206,104,445</b>	<b>\$103,714,116</b>	<b>\$123,877,539</b>	

\* Pending funding noted in italic. Pending 2026 Legislative Appropriations/Capital Outlay.  
Funding sources that are bolded indicate *current* sources, while un-bolded sources indicate *potential* funding sources.

### ABBREVIATIONS & DEFINITIONS

- ARPA** - American Rescue Plan Act
- B** - Bonds - Includes Bonds and Loans
- CO** - Capital Outlay
- FF** - Franchise Fee
- G** - Grants - Includes Local, State, Federal, or private entity
- L** - Loans
- O** - Other - Includes Fees, State Entitlements, Leases, Developer Contributions, and Donations
- PIF** - Park Impact Fees
- PSIF** - Public Safety Impact Fees
- TIDD** - Tax Increment Development District
- TF** - Telshor Funds
- WIF** - Water Impact Fees
- WWIF** - Wastewater Impact Fees

## Appendix A Newly Funded Projects FY 2027-2032

Project Title	Department	Funded	Unfunded				
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Public Facilities							
Eastside Purchase and Renovation	Quality of Life	-	\$2,575,000	-	-	-	-
<i>Pending 2026 Legislative Appropriation</i>			\$1,025,000				
WIA Building (Women's Improvement Association) Rehabilitation	Facilities Management	-	\$387,940	\$156,470	\$156,470	\$156,470	-
<i>Pending 2026 Legislative Appropriation</i>			\$900,000				
Streets Improvements							
Engler Rd From Del Rey Blvd to Thurmond Road	Public Works	-	\$28,000,000	-	-	-	-
<i>Pending 2026 Legislative Appropriation</i>			\$1,000,000				
Streets - New							
Mesa Grande Drive Extension	Public Works	-	\$15,000,000	-	-	-	-
<i>Pending 2026 Legislative Appropriation</i>			\$2,050,000				
<b>Total</b>		-	<b>\$45,962,940</b>	<b>\$3,156,470</b>	<b>\$156,470</b>	<b>\$156,470</b>	-



## Appendix B Totals by Category FY 2027-2032

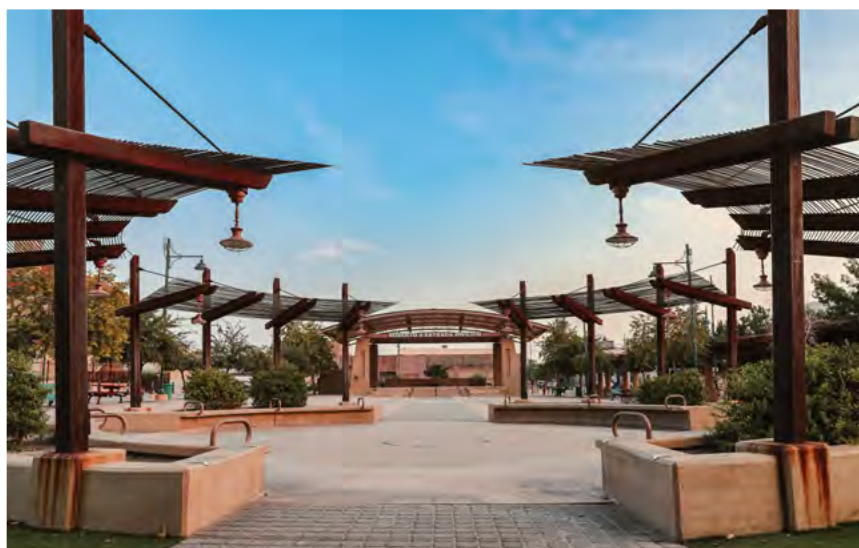
Category	Funded	Unfunded				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Active Transportation Total</b>	\$3,863,757	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
Newly Funded	-	-	-	-	-	-
Annual	\$370,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Carryover	\$3,493,757	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Future	-	-	-	-	-	-
<b>Airport Total</b>	\$7,741,153	\$5,749,000	\$12,835,000	\$39,355,000	\$23,885,000	\$30,785,000
Newly Funded	-	-	-	-	-	-
Annual	-	\$285,000	\$285,000	\$285,000	\$285,000	\$285,000
Carryover	\$7,741,153	\$345,000	-	-	-	-
Future	-	\$5,119,000	\$12,550,000	\$39,070,000	\$23,600,000	\$30,500,000
<b>Attainable/Affordable Housing Total</b>	\$22,088,294	\$7,300,000	\$7,050,000	\$7,050,000	\$5,050,000	-
Newly Funded	-	-	-	-	-	-
Annual	-	-	-	-	-	-
Carryover	\$22,088,294	\$7,300,000	\$7,050,000	\$7,050,000	\$5,050,000	-
Future	-	-	-	-	-	-
<b>City Operational Facilities Total</b>	\$11,822	\$1,480,000	\$8,827,550	\$595,000	\$595,000	\$595,000
Newly Funded	-	-	-	-	-	-
Annual	-	\$520,000	\$520,000	\$520,000	\$520,000	\$520,000
Carryover	\$11,822	-	-	-	-	-
Future	-	\$960,000	\$8,307,550	\$75,000	\$75,000	\$75,000
<b>Equipment &amp; IT Total</b>	\$491,500	\$400,000	\$400,000	-	-	-
Newly Funded	-	-	-	-	-	-
Annual	-	-	-	-	-	-
Carryover	\$491,500	\$150,000	\$300,000	-	-	-
Future	-	\$250,000	\$100,000	-	-	-
<b>Non-Profit Total</b>	\$4,038,876	\$4,440,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Newly Funded	-	-	-	-	-	-
Annual	-	-	-	-	-	-
Carryover	\$4,038,876	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Future	-	\$2,440,000	-	-	-	-

## Appendix B Totals by Category FY 2027-2032

Category	Funded	Unfunded				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Other Total</b>	\$879,685	-	-	-	-	-
Newly Funded	-	-	-	-	-	-
Annual	-	-	-	-	-	-
Carryover	\$879,685	-	-	-	-	-
Future	-	-	-	-	-	-
<b>Park Improvements Total</b>	\$8,802,732	\$22,846,590	\$15,474,007	\$11,380,000	\$5,643,846	\$6,879,614
Newly Funded	-	-	-	-	-	-
Annual	\$1,768,092	\$2,900,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000
Carryover	\$7,034,640	\$8,886,590	\$3,324,007	\$2,830,000	\$2,955,000	\$3,080,000
Future	-	\$11,060,000	\$9,750,000	\$6,150,000	\$288,846	\$1,399,614
<b>Parks - New Total</b>	\$5,063,374	\$7,278,317	\$2,744,000	\$3,356,200	\$6,817,400	\$6,817,400
Newly Funded	-	-	-	-	-	-
Annual	\$793,250	\$1,824,000	\$1,824,000	\$1,824,000	\$1,824,000	\$1,824,000
Carryover	\$4,270,124	\$5,454,317	\$920,000	\$920,000	\$920,000	\$920,000
Future	-	-	-	\$612,200	\$4,073,400	\$4,073,400
<b>Public Facilities Total</b>	\$19,298,786	\$58,955,864	\$107,845,599	\$85,111,796	\$25,130,318	\$40,205,405
Newly Funded	-	\$2,962,940	\$156,470	\$156,470	\$156,470	-
Annual	\$848,923	\$6,148,427	\$3,163,600	\$3,163,600	\$3,163,600	\$3,163,600
Carryover	\$18,449,863	\$38,238,997	\$38,090,529	\$18,798,226	\$3,785,248	\$1,026,805
Future	-	\$11,605,500	\$66,435,000	\$62,993,500	\$18,025,000	\$36,015,000
<b>Public Safety Total</b>	\$27,747,129	\$86,060,123	\$122,215,000	\$250,000	-	-
Newly Funded	-	-	-	-	-	-
Annual	\$6,500,000	\$5,363,568	\$240,000	-	-	-
Carryover	\$21,247,129	\$10,997,163	-	-	-	-
Future	-	\$69,699,392	\$121,975,000	\$250,000	-	-
<b>Public Transit Total</b>	\$6,939,050	\$17,812,325	\$415,525	\$415,525	\$415,525	\$75,000
Newly Funded	-	-	-	-	-	-
Annual	-	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Carryover	\$6,939,050	\$11,387,325	\$340,525	\$340,525	\$340,525	-
Future	-	\$6,350,000	-	-	-	-

## Appendix B Totals by Category FY 2027-2032

Category	Funded	Unfunded				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Resiliency Total</b>	\$4,546,059	\$21,422,174	\$1,000,000	\$1,000,000	\$500,000	\$500,000
Newly Funded	-	\$10,000,000	-	-	-	-
Annual	\$3,243,375	\$600,000	\$500,000	\$500,000	\$500,000	\$500,000
Carryover	\$1,302,684	\$5,022,174	\$500,000	\$500,000	-	-
Future	-	\$5,800,000	-	-	-	-
<b>Streets - New Total</b>	-	\$52,000,000	-	-	-	-
Newly Funded	-	\$15,000,000	-	-	-	-
Annual	-	-	-	-	-	-
Carryover	-	-	-	-	-	-
Future	-	\$37,000,000	-	-	-	-
<b>Streets Improvements Total</b>	\$26,509,663	\$122,519,388	\$43,875,900	\$35,747,953	\$6,220,525	\$21,060,525
Newly Funded	-	\$28,000,000	-	-	-	-
Annual	\$5,287,615	\$12,065,525	\$16,815,525	\$14,460,525	\$1,360,525	\$1,360,525
Carryover	\$21,222,048	\$14,331,837	\$1,570,000	\$6,850,000	\$1,570,000	\$1,570,000
Future	-	\$68,122,026	\$25,490,375	\$14,437,428	\$3,290,000	\$18,130,000
<b>Utilities Total</b>	\$72,168,388	\$74,502,289	\$27,325,284	\$19,192,971	\$26,806,502	\$14,309,595
Newly Funded	-	-	-	-	-	-
Annual	-	-	-	-	-	-
Carryover	\$72,168,388	\$17,049,780	\$23,325,284	\$15,192,971	\$22,806,502	\$10,309,595
Future	-	\$57,452,509	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
<b>Total</b>	<b>\$210,190,269</b>	<b>\$483,416,070</b>	<b>\$352,657,865</b>	<b>\$206,104,445</b>	<b>\$103,714,116</b>	<b>\$123,877,539</b>



## Appendix C Impact Fees FY 2027-2032

Funding Source - Department	Funded	Unfunded				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>PIF - Parks &amp; Recreation</b>	\$4,870,470	\$3,944,000	\$3,244,000	\$2,744,000	\$3,244,000	\$3,244,000
Developer Neighborhood Park Reimbursement	\$1,054,895	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000
Neighborhood Parks	\$500,000	\$1,524,000	\$1,524,000	\$1,524,000	\$1,524,000	\$1,524,000
Benavidez Community Center Park Improvements	\$357,652	-	-	-	-	-
Bike Park	\$1,000,000	-	-	-	-	-
Chandler Tank Park Phase 1	\$457,766	-	-	-	-	-
East Mesa Public Recreational Complex	\$321,752	-	-	-	-	-
East Mesa Public Safety Area Park	\$100,000	\$200,000	-	-	-	-
Land Acquisition, Planning, and Design for Parks	\$293,250	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Park Restroom Improvements and New Restrooms	\$500,000	\$1,000,000	\$500,000	-	\$500,000	\$500,000
University Multi-Use Trail Loop	\$13,329	-	-	-	-	-
Villa Mora Dam Park	\$271,826	-	-	-	-	-
<b>WIF - Utilities</b>	<b>\$1,768,795</b>	<b>\$506,073</b>	<b>\$3,409,552</b>	-	-	-
Water Development	\$1,768,795	\$506,073	\$3,409,552	-	-	-
<b>WWIF - Utilities</b>	<b>\$375,000</b>	<b>\$266,125</b>	-	-	-	-
Wastewater Development	\$375,000	\$266,125	-	-	-	-
<b>Total</b>	<b>\$7,014,265</b>	<b>\$4,716,198</b>	<b>\$6,653,552</b>	<b>\$2,744,000</b>	<b>\$3,244,000</b>	<b>\$3,244,000</b>

### ABBREVIATIONS & DEFINITIONS

**PIF** - Park Impact Fees

**WIF** - Water Impact Fees

**WWIF** - Wastewater Impact Fees

## Appendix D

# Tax Increment Development District

### FY 2027-2032

Project Title	Department	Funded	Unfunded				
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Public Facilities</b>							
Amador Hotel Renovation	Quality of Life	\$4,344,433	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Branigan Cultural Center Improvements	Quality of Life	\$1,000,000	\$1,000,000	\$2,000,000	\$1,200,000	-	-
Branigan Library Renovation and Expansion	Quality of Life	\$1,008,608	\$15,310,642	\$17,107,495	-	-	-
City Security Program (Callesitas)	Facilities Management	\$175,000	\$555,500	\$255,500	\$255,500	\$255,500	\$255,500
Museum of Art/MoNaS Re-Roof	Facilities Management	\$815,000	\$578,449	\$1,384,808	-	-	-
Plaza Shade Structures	Facilities Management	\$2,423,857	-	-	-	-	-
Rio Grande Theater Re-Roof	Facilities Management	\$271,250	\$118,000	-	-	-	-
<b>Public Facilities Total</b>		<b>\$9,304,648</b>	<b>\$21,368,091</b>	<b>\$23,553,303</b>	<b>\$4,261,000</b>	<b>\$3,061,000</b>	<b>\$3,061,000</b>
<b>Streets Improvements</b>							
Alameda Blvd - S. Main St to W Las Cruces Ave	Public Works	\$750,000	-	-	\$5,280,000	-	-
Campo Street Design and Reconstruction	Public Works	\$6,583,504	-	-	-	-	-
<b>Streets Improvements Total</b>		<b>\$7,333,504</b>	<b>-</b>	<b>-</b>	<b>\$5,280,000</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>\$16,638,152</b>	<b>\$21,368,091</b>	<b>\$23,553,303</b>	<b>\$9,541,000</b>	<b>\$3,061,000</b>	<b>\$3,061,000</b>

## Appendix E Department by Funding Sources FY 2027-2032

Department	Bond & Loans	Federal Funding	Local Funding	State Funding	Total
Communications	-	-	\$181,500	-	\$181,500
Economic Development	-	-	\$2,645,336	-	\$2,645,336
Facilities Management	\$250,554	-	\$1,605,116	-	\$1,855,669
Fire Department	-	\$11,052,401	\$5,000,000	-	\$16,052,401
Housing and Neighborhood Svcs	\$4,972,334	-	\$12,988,960	\$4,127,000	\$22,088,294
Las Cruces Airport	-	\$1,176,549	-	\$6,564,604	\$7,741,153
Non-Profit	-	-	-	\$559,181	\$559,181
Parks & Recreation	\$465,813	\$7,134,243	\$7,222,987	\$1,904,048	\$16,727,091
Police Department	-	-	\$5,820,237	\$18,913	\$5,839,150
Public Works	\$8,724,384	-	\$28,308,244	\$8,691,867	\$45,724,495
Quality of Life	-	-	\$6,441,878	\$4,458,609	\$10,900,488
RoadRunner Transit	-	\$6,839,050	-	\$100,000	\$6,939,050
Sustainability	-	-	\$170,653	\$522,420	\$693,073
Utilities	\$48,729,864	\$9,165,655	\$14,272,869	-	\$72,168,388
Visit Las Cruces	-	-	\$75,000	-	\$75,000
<b>Total</b>	<b>\$63,142,949</b>	<b>\$35,367,898</b>	<b>\$84,732,779</b>	<b>\$26,946,643</b>	<b>\$210,190,269</b>





**CITY OF LAS CRUCES**

**VIII.  
GLOSSARY  
& ACRONYMS**

**ADOPTED  
BUDGET**

**FISCAL YEAR 2026-2027**

# GLOSSARY

## A

**Ad Valorem Tax** - Tax based on the assessed valuation of property (also known as property tax).

**Accrual** - The City of Las Cruces utilizes a modified accrual basis of accounting whereas obligations are classified as expenditures if the goods or services are expected to be received during the fiscal year whether a cash payment is expected to be made within that fiscal year.

**Adopted Budget** - Budget as adopted and amended by City Council for a specified fiscal year; reviewed by City Council during multiple work sessions leading up to the full adoption of the Proposed Budget.

**Adelante Con Cariño**- Moving forward with love, care, and affection.

**Appropriation** - Legal authorization granted by the City Council to make expenditures and incur obligations up to a specific dollar amount.

**Assets** - Economic resources of the city such as land, buildings, vehicles, cash etc. Under provincial accounting regulations, the Municipality writes off the cost of physical assets such as land holdings and buildings in the year of acquisition.

**Attrition** - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Audit** - Prepared by an independent certified public accountant, or CPA, the primary objective of an audit is to determine if the city's Financial Statements fairly present the city's financial position.

**Authorized Personnel (positions)** - The total number of personnel (positions) authorized to be employed in a particular department/function at any given time during the fiscal year.

## B

**Balanced Budget** - A budget in which estimated resources equal estimated appropriations.

**BASE Budgeting** - A budgeting approach designed to ensure we maintain a balanced, accountable, sustainable, and efficient budget.

**Beginning Balance** - The beginning balance is comprised of residual funds brought forward from the previous fiscal year (ending balance).

**Bond** - Written promise to pay a specified sum of money, called the face or par value, at a specified date or dates in the future, called maturity date, together with periodic interest at a specified date.

**Bond Rating** - An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full. Two agencies regularly review city bonds and generate bond ratings - Moody's Investors Service and Standard and Poor's Ratings Group.

**Budget** - A financial plan for a specified period (fiscal year) that provides all planned revenues and expenditures for various municipal services.

**Budget Calendar** - The schedule of dates and events followed by city departments in the preparation, adoption, and administration of the budget.

**Budget Deficit** - A budget in which the expected expenditures exceed expected revenues, thereby reducing the fund balance.

**Budget Hearing** - A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to City Council.

**Budget Surplus** - A budget in which expected revenues exceed expected expenditures that will result in an increase in fund balance.

## C

**Calendar Year** - A twelve-month period that begins on January 1 and ends on December 31st.

**Capital Assets (Expenditures)** - assets with an initial individual cost or fair value of more than \$5,000 and an estimated useful life more than one year. Money the city spends to buy or improve an asset needed for city operations. It must be for physical objects like equipment, infrastructure, or buildings.

**Capital Funds** - Resources derived from issuance of bonds for specific purposes, related federal project grants and participation from other agencies used to finance capital expenditures.

**Capital Outlay** - A purchase which results in the addition to fixed assets (assets of a long-term nature which are intended to continue to be held or used beyond the current fiscal year and which may be eligible for depreciation), including real and tangible assets.

# GLOSSARY

**Capital Project** - A long-term investment project requiring relatively large sums to acquire, develop, improve, and/or maintain a capital asset (such as land, buildings, roads).

**Cariño** - What makes Las Cruces, Las Cruces? It's our special ingredient: Cariño! Cariño is the love, care, and affection that we, as a city organization, put into Las Cruces. In everything we do for the community, we have Cariño.

**City Manager's Budget** - See Proposed Budget.

**City Manager's Budget Message** - The City Manager's memorandum to the Mayor and City Council, which summarizes the most important aspects of the budget, including changes from the current fiscal year, and the goals, themes and priorities that are encompassed within the city's budget.

**Council-Manager Form of Government** - An organizational structure in which the Mayor and City Council appoint an independent City Manager to be the chief operating officer of a local government. In practice, City Council sets policies and the City Manager is responsible for implementing those policies effectively and efficiently.

## D

**Debt** - Total value of all outstanding debentures issued by the city. After deduction of the accumulated value of all sinking funds, it represents the net debt of the city.

**Debt Service** - The city's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Department** - A major administrative division of the city that indicates overall management responsibility for an operation or a group of related operations, or performance units, within a functional area.

**Department Indicator** - The unit of output or input which "drives" the number of resources needed by the department. This unit determines the department's unit costs.

**Depreciation** - A decrease or loss of value of an item due to age, wear, or market conditions.

**Developer Contribution** - A funding source for certain capital improvement projects.

**Discretionary Funds** - Funds for which there are no restrictions on the use of the fees or taxes collected.

## E

**Efficiency** - A relationship between the resource allocation (input) and the ultimate product or service delivered (output) for a specific activity. Usually expressed as "cost per service provided."

**Encumbrance** - A reservation of funds to cover purchase orders, contracts or other funding commitments that are yet to be fulfilled. The budget basis of accounting considers an encumbrance to be the equivalent of an expenditure.

**Enterprise Fund** - An Enterprise Fund is one or more self-supporting operating centers established to provide goods or services to the public. These funds have operating budgets which are completely supported by the revenue generated from user fees and service charges. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds in Las Cruces are established for services such as water, wastewater, gas, and solid waste.

**Expenditures** - The outflow of funds paid or to be paid for an asset or services obtained regardless of when the expense is actually incurred.

## F

**Federal Grant Funds** - These funds are established to account for revenue received from the federal government and expenditures as prescribed by the grant provisions and/or agreement.

**Fiduciary Fund** - Fiduciary funds are used to account for resources held for the benefit of parties outside of the primary government.

**Final Budget** - The Mayor and City Council-approved plan for the city's financial operations, which includes an estimate of expenditures and revenues for a given fiscal year.

**Franchise Fees** - Fees resulting from agreements with private utility companies in exchange for use of the city's rights-of-way.

**Fiscal Agent** - The city's role pursuant to agreements with various agencies to handle their financial matters, such as preparing financial reports, paying their bills, preparing payroll checks for staff, etc. Each agency has its own respective board and pays the city an administrative fee.

# GLOSSARY

**Fiscal Year (FY)** - The period designated by the city signifying the beginning and ending period for recording financial transactions. The City of Las Cruces has specified July 1 to June 30 as its fiscal year.

**Fixed Assets** - Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

**Full-Time Equivalent Position (FTE)** - A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working for 20 hours per week would be equivalent to one-half of a full-time position or 0.5 FTE.

**Fund** - A separate set of accounts that track revenues, expenditures and transfers of monies relating to the activities for which the fund has been isolated. Eight commonly used funds in public accounting are: capital project, debt service, enterprise, general, internal service, special assessment, special revenue, trust and agency.

**Fund Adjustment** - Represents an adjustment made to previously approved appropriations.

**Fund Balance** - Financial resources carried forward at the end of a fiscal year which have not been reserved or designated for a specific purpose such as working capital. These resources are considered "available" to finance future budgets.

## G

**Generally Accepted Accounting Principles (GAAP)** - The uniform minimum standards used by the State and local governments for financial recording and reporting that have been established by the accounting profession through Governmental Accounting Standards Board (GASB).

**General Fund** - The largest fund of the city. The primary operating fund of most municipal governments, whereby operating expenses are supported by general governmental revenue sources such as property taxes, sales and other use taxes, licenses, and other financing sources. Typically, operating performance units included in the General Fund are not self-supporting, even though some of them generate revenue through user fees and service charges. Some basic operating services financed through the General Fund include finance, libraries, parks, recreation, public safety, and general administration.

**General Obligation Bonds** - Bonds which pledge the full faith and credit of the issuing government for payment and are voted on by the citizens.

**Goal Statement** - A short description of what the public can expect from the department in terms of its primary function and the reason this function is performed for the citizens. Goals are usually broad in scope and rarely change from year to year; however, objectives toward achieving goals may change annually.

**Governmental Funds** - Focuses primarily on the sources, uses, and balances of current financial resources and often has budgetary orientation. The governmental fund category includes the general fund, special revenue funds, capital project funds, debt services funds and permanent funds. Governmental funds utilize the modified accrual basis of accounting.

**Grant** - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed by the grantee.

**Gross Receipts Tax** - A tax on the total gross revenues of a company, regardless of their source. A gross receipts tax is similar to a sales tax, but it is levied on the seller of goods or service consumers. The total gross receipts tax, including the state, county and city levied amounts is 8.3125%, which went into effect July 1, 2015.

**Growth Rate** - The level at which expenditures and revenues are expected to increase annually.

## H

**Held-To-Maturity Securities** - Bonds and other debt securities that a company intends to hold until the securities mature. In addition to intent, the company must have the financial ability to be able to hold them until they mature.

**Historical Cost** - The original cost incurred to acquire an asset (as opposed to replacement cost, current cost, or cost adjusted by the general price index).

## I

**Indirect Costs** - Costs that proprietary, enterprise, and internal service fund departments transfer to the General Fund for administrative services.

**Infrastructure** - Facilities that support the daily life and growth of the city, for example, roads, water lines, sewers, public buildings, parks, and airports.

**Infrastructure Capital Improvement Program (ICIP)** - All capital projects that are proposed to be undertaken during the next 5 fiscal years including estimated costs and funding sources.

# GLOSSARY

**Inter-fund Transfers** - Amounts transferred from one fund to another. These amounts are included in both funds. As a Transfer In, in one and as a Transfer Out in the other. Therefore, the total budget for the city shows a higher figure than what is being spent by the city.

**Internal Service Fund** - A fund whose purpose is to isolate internal charges for services that are provided by some city departments to other departments during daily operations.

## J

**Joint Cost** - A common cost. Often refers to the costs prior to the point where several products emerge from a common process.

**Journal Entry** - A journal entry records a business transaction. It will contain the date, the account string information, the account name, and amount to be increased or decreased (Credit and Debit).

## L

**Line Items** - Line items refer to the specific accounts used to budget and record revenue and expenditures (i.e., gross receipts tax, property tax, charges for services, personnel, supplies, capital, etc.).

**Lodger's Tax** - This fund is drawn from the fee charged to customers of local hotels and motels for the operations of the Convention and Visitor's Bureau. The fee is 5% of the room charge.

**Long-Term Debt** - Used to finance essential capital facilities, projects, and certain equipment where it is appropriate to spread the cost of capital facilities, projects and/or equipment over more than one fiscal year.

## M

**Measures** - The tool, technique, or information needed to determine, demonstrate, or substantiate that the department is meeting the desired outcomes and objectives.

**Modified Accrual** - the modified accrual basis of accounting recognizes revenues when earned and expenses at the time liabilities are incurred, regardless of when the related cash flows take place.

**Municipal Arterial Program (MAP)** - State funded road construction program for municipalities administered by the New Mexico State Highway Transportation Department.

**MUNIS** - The Enterprise Resource Planning (ERP) management system used by the City of Las Cruces.

**Mesilla Valley Community of Hope (MVCH)** - The Mesilla Valley Community of Hope serves the homeless and near-homeless population. Providing several services from housing to case management to helping house veterans.

**Mesilla Valley Regional Dispatch Authority (MVRDA)** - To provide 9-1-1 emergency and non-emergency communications services to our Public Safety Partner Agencies and Community so they can both deliver and experience a safe, accurate and timely response.

## N

**National Integrated Ballistic Information Network (NIBIN) Lease** - This will improve the Police Departments ability to solve firearm-related crimes through rapid ballistic evidence comparisons, boosting efficiency and supporting national forensic efforts to enhance community safety.

**Net Assets** - The result of subtracting total liabilities from total assets. It is also the term used by not-for-profit organizations instead of owner's equity or stakeholders' equity.

**Normal Costing** - The actual cost of direct materials, the actual cost of direct labor, and operational overhead applied by using a predetermined annual overhead rate.

## O

**Objective** - Objectives are specific statements describing what is to be achieved toward accomplishment of a stated goal, including by how much, and within what time frame. Objectives should be results-oriented, rather than means or process oriented; they should be specific, rather than general; be measurable; include specific time limits; and relevant to the goals of the programs to which they relate.

**Operating Budget** - The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, contractual services, and short-term capital expenditures of a department. The city's operating budget is a compilation of all the departmental operating budgets.

**Outcomes** - The performance standards by which the department will be evaluated. These are usually measured by the quality and quantity of performance expected for the proposed or existing activities.

# GLOSSARY

**Outputs** - Quantifiable units that represent the products or services provided when performing an activity.

**Overtime** - Payments to employees eligible for additional compensation for services rendered after a regularly scheduled work period subject to the provisions of negotiated labor contracts and the Federal Fair Labor Standards Act.

## P

**Police Athletic League (PAL) Boxing** - A free program that uses boxing to teach discipline and provide support for at-risk and low-income youth, though it is open to all kids and young adults. (Parks & Rec)

**Participants** - Number of times people participated in the city's recreational facilities.

**PEAK Performance** - The City's performance-based budgeting initiative is known as PEAK which stands for Perform mission, Evaluate measures, Assess outcomes, and Keep climbing.

**Performance Measures** - Performance measures express the extent to which an activity or program meets an objective. More specifically, the performance measure documents the level or quality of a service output, in the context of a stated objective, by means of specified units of measure.

**Personnel Services** - Salaries and salary-related costs of salaried and hourly employees.

**Proposed Budget** - A balanced budget presented to the City Council by the City Manager (sometimes referred to as the City Manager's Budget) based upon an earlier Trial Budget, City Council, and community feedback and/or changing economic forecasts. Any City Council changes to the proposed budget are incorporated into the final adopted budget.

**Proprietary Funds** - Are utilized to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility.

## Q

**Quick Assets** - (Current Assets) Assets such as cash, temporary investments, and accounts receivables that are liquid and can be converted into cash.

**Quick Ratio** - Also known as the acid test ratio. This ratio compares the amount of cash + marketable securities + accounts receivable to the amount of current liabilities.

## R

**Real Time Crime Center** - The RTCC will use real-time information and technology to help law enforcement personnel better respond to priority callouts. RTCC technicians will monitor live-feed cameras, radios and data systems on calls for service that are in-progress, providing data and situational awareness assistance for officers in the field.

**Re-appropriated Funds** - The appropriation of prior year funds for contracts and/or services entered in a previous fiscal year, but which are still in progress.

**Reserves** - An un-appropriated source of funding that can be utilized to meet unexpected budgetary needs.

**Resources** - Sources of revenue by fund and sub-funds of the General Fund that represent the department's allocation for the current fiscal year.

**Revenue** - The amount of projected income to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.

**Revenue Bonds** - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

## S

**Senate Memorial** - A funding source for certain capital improvement projects using funds already appropriated.

**Senior Companion Program (SCP)** - A Senior Citizens Department program which utilizes the services of 24 low-income volunteers, who are 60 years old and above to provide companionship, light housekeeping, light cooking, etc., to the elderly.

**Short-Term Debt** - Used to finance essential capital outlay, projects, and equipment where the cost is less than one fiscal year.

**Special Revenue Fund** - A fund used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures.

**Strategic Plan** - A tool used to improve performance in terms of direction and priorities of the city. The City of Las Cruces has designated six areas as part of the Strategic Plan: Community Prosperity, Education and Community Services, Environmental Sustainability, Capital Improvement and Infrastructure, Communication, Involvement and Follow-Up, and Public Safety.

# GLOSSARY

**Sub-Grantee** - Outside agencies who are granted city funds to provide a particular service.

**Subsidy** - A grant by government to another government entity to assist in an enterprise deemed advantageous to the public.

## T

**Tax Increment Development District (TIDD)** - A district formed for the purposes of carrying out tax increment development projects.

**Tax Increment Financing (TIF)** - A financing method which uses the additional taxes generated by a completed development to pay for development costs such as land acquisition and site improvements. The difference between the taxes before the development occurs and after its completion is referred to as the increment.

**Total Quality Management (TQM)** - A management philosophy that uses teams comprised of all levels of employees to solve problems. It is a customer-oriented process which strives to continuously improve upon the existing organizational structure to better meet customer needs.

**Transfers** - See Inter-Fund Transfers.

## U

**Utilities** - The division of the city that provides utilities (water, wastewater, gas, and solid waste) to customers and maintains the existing systems.

**Utilities Expense** - Under the accrual basis of accounting, this account reports the cost of the electricity, heat, sewer, and water used during the period indicated in the heading of the income statement. Because the city's utility section delivers the service and then later measures the amount used and then prepares the billing, the city's Utilities Expense amount should be based on the amount of utilities used during the period (as opposed to the amount paid during the accounting period). The amount used for administration is classified as an administrative expense. Utilities used in the manufacturing process will be part of the cost of the product.



## V

**Volunteer Hours** - Hours of service freely given by citizens to assist in the running of city projects to the benefit of the community.

**Variance** - A term used with standard costs to report a difference between actual costs and standard costs.

**Vehicle Replacement and Acquisition** - The replacement and acquisition of City owned and operated vehicles.

## W

**Workers Compensation Insurance** - Insurance often required by the state and paid for by the employer to compensate workers who were injured on the job. The amount of the insurance premiums varies by type of work performed.

## Y

**Yield** - Market interest rate, current return, effective interest rate.

# ACRONYMS

<b>A&amp;G</b> - Administration & Governance	<b>CP</b> - Council Priority
<b>ACM</b> - Assistant City Manager	<b>CPI</b> - Consumer Price Index
<b>ACO</b> - Animal Control Officer	<b>CPI-U</b> - Consumer Price Index for all Urban consumers
<b>ACOE</b> - Army Corps of Engineers	<b>CPSC</b> - Consumer Product Safety Commission
<b>ADA</b> - Americans with Disabilities Act	<b>CVB</b> - Convention and Visitor's Bureau
<b>AHP</b> - Affordable Housing Program	<b>CY</b> - Calendar Year
<b>ALTSD</b> - Aging and Long-Term Services Department	<b>CYF</b> - Children, Youth, and Families
<b>ARRA</b> - American Recovery and Reinvestment Act	<b>DA</b> - District Attorney
<b>ASCE</b> - American Society of Civil Engineering	<b>DAAC</b> - Doña Ana Arts Council
<b>ASCMV</b> - Animal Service Center of Mesilla Valley	<b>DAC</b> - Doña Ana County
<b>BASE</b> - Balanced, Accountable, Sustainable, Efficient	<b>DACC</b> - Doña Ana Community College
<b>BCC</b> - Branigan Cultural Center	<b>DARE</b> - Drug Awareness Resistance Education
<b>BNSF</b> - Burlington Northern and Santa Fe (railroad)	<b>DASO</b> - Doña Ana County Sheriff's Office
<b>CAA</b> - Community Action Agency	<b>DEA</b> - Drug Enforcement Agency
<b>CAD</b> - Computer Assisted Drafting	<b>NMDFA</b> - New Mexico Department of Finance and Administration
<b>CAO</b> - Chief Administrative Officer	<b>DFA-LGD</b> - Department of Finance and Administration for the State of New Mexico-Local Government Division
<b>CD</b> - Community Development	<b>DHS</b> - Department of Homeland Security
<b>CDBG</b> - Community Development Block Grant	<b>DIMS</b> - Digital Information Management Systems
<b>CHILE</b> - Computers Helping in Library Expansion	<b>DLCP</b> - Downtown Las Cruces Partnership
<b>CHDO</b> - Community Housing Development Organization	<b>DOJ</b> - Department of Justice
<b>CHRP</b> - Cops Hiring Recovery Program	<b>DWI</b> - Driving While Intoxicated
<b>CIP</b> - Capital Improvement Project	<b>EAP</b> - Employee's Assistance Program
<b>CIR</b> - Capital Improvement Reserves	<b>EBC</b> - Employee Benefit Committee
<b>CLC</b> - City of Las Cruces	<b>ED</b> - Economic Development
<b>CM</b> - City Manager	<b>EEO</b> - Equal Employment Opportunity
<b>CNG</b> - Compressed Natural Gas	<b>EGRT</b> - Environmental Gross Receipts Tax
<b>CNW</b> - Citizens for Neighborhood Watch	<b>EID</b> - Environmental Improvement Division
<b>COO</b> - Chief Operating Officer	<b>EMNR</b> - Energy, Minerals, and Natural Resources Department
<b>COP</b> - Community Oriented Policing	<b>EMS</b> - Emergency Medical Service
<b>COVID-19</b> - Coronavirus Disease 2019	

# ACRONYMS

**EMT** - Emergency Medical Technician

**EPA** - Environmental Protection Agency

**ERP** - Enterprise Resource Planning

**ERT** - Emergency Response Team

**ETZ** - Extra Territorial Zone

**FAA** - Federal Aviation Administration

**FBI** - Federal Bureau of Investigation

**FED** - Federal

**FEMA** - Federal Emergency Management Agency

**FHWA** - Federal Highway Administration

**FLCM** - Foundation for Las Cruces Museums

**FLSA** - Fair Labor Standards Act

**FM** - Fiscal Management

**FTA** - Federal Transit Administration

**FTE** - Full Time Equivalent

**FTZ** - Free Trade Zone

**FY** - Fiscal Year

**GAAP** - Generally Accepted Accounting Principles

**GASB** - Government Accounting Standards Board

**GDP** - Gross Domestic Product

**GF** - General Fund

**GFAAG** - General Fixed Asset Account Group

**GFOA** - Government Finance Officers Association

**GIS** - Geographic Information System

**GO** - General Obligation

**GPCD** - Gallons Consumed Per Capita Per Day

**GRT** - Gross Receipts Tax

**HAZMAT** - Hazardous Materials

**HHR** - Hold Harmless Replacement

**HHS** - Hold Harmless Street

**HIDTA** - High Intensity Drug Traffic Area

**HUD** - Housing and Urban Development

**HVAC** - Heating Ventilation and Air Conditioning

**ICIP** - Infrastructure Capital Improvement Program

**IMLS** - Institute of Museum and Library Services

**IPP** - Industrial Pretreatment Plant

**ISO** - Insurance Services Office

**IT** - Information Technology

**ITS** - Intelligent Transportation System

**JAG** - Judge Advocate General

**JHA** - Job Hazard Analysis

**JHWWTP** - Jacob Hands Wastewater Treatment Plant

**JPA** - Joint Powers Agreement

**K-9** - Canine

**KLCB** - Keep Las Cruces Beautiful

**LAN** - Local Area Network

**LC** - Las Cruces

**LCDT** - Las Cruces Downtown

**LCFD** - Las Cruces Fire Department

**LCMC** - Las Cruces Municipal Code

**LCMNH** - Las Cruces Museum of Natural History

**LCPD** - Las Cruces Police Department

**LCPS** - Las Cruces Public Schools

**LEDA** - Local Economic Development Act

**LOB** - Line of Business

**LTD** - Long Term Disability

**MGRT** - Municipal Gross Receipts Tax

**MIS** - Management Information Systems

**MMC** - Memorial Medical Center

**MOA** - Museum of Art

# ACRONYMS

**MONAS** - Museum of Nature and Science

**MOU** - Memorandum of Understanding

**MPB** - Municipal Planning Board

**MPO** - Metropolitan Planning Organization

**MPRC** - Mesilla Park Recreation Center

**MRC** - Meersheidt Recreation Center

**MSA** - Metropolitan Statistical Area

**MUNIS** - Municipal Information System

**MV** - Mesilla Valley

**MVCH** - Mesilla Valley Community of Hope

**MVD** - Motor Vehicle Division

**MVEDA** - Mesilla Valley Economic Development Agency

**MVHFH** - Mesilla Valley Habitat for Humanity

**MVRDA** - Mesilla Valley Regional Dispatch Authority

**MVSC** - Mesilla Valley Safety Council

**NADBank** - North American Development Bank

**NAMI** - National Alliance on Mental Illness

**NCIC** - National Crime Information Center

**NCNMEDD-AAA** - North Central New Mexico Economic Development District Agency on Aging

**NIBIN** - National Integrated Ballistic Information Network

**NIBRS** - National Incident Based Reporting System

**NM** - New Mexico

**NMDOT** - New Mexico Department of Transportation

**NMED** - New Mexico Environmental Department

**NMFA** - New Mexico Finance Authority

**NMPRA** - New Mexico Parks and Recreation Association

**NMSBA** - New Mexico Small Business Assistance

**NMSHTD** - New Mexico State Highway Transportation Department

**NMSU** - New Mexico State University

**NPDES** - National Pollutant Discharge Elimination System

**NSP** - Neighborhood Stabilization Program

**ODWI** - Operation Driving While Intoxicated

**OEM** - Office of Emergency Management

**O & M** - Operating and Maintenance

**PAL Boxing** - Police Athletic League

**PD** - Police Department

**PEAK** - Perform mission, Evaluate measures, Assess outcomes, Keep climbing

**PERA** - Public Employee Retirement Association

**PIF** - Park Impact Fee

**PIFPA** - Park Impact Fee-Pueblos at Alameda

**PIO** - Public Information Office

**PILT** - Payment In Lieu of Taxes

**PO** - Purchase Order

**PPP** - Public-Private Partnership

**PQI** - Pavement Quality Index

**PR** - Purchase Request

**PSDIF** - Public Safety Development Impact Fees

**PSN** - Project Safe Neighborhoods

**PW** - Public Works

**QOL** - Quality of Life

**ROW** - Right of Way

**RRM** - Railroad Museum

**RSVP** - Retired Senior Volunteer Program

**RTCC** - Real Time Crime Center

**SAFER** - Staffing for Adequate Fire and Emergency Response

**SAP** - Sustainability Action Plan

**SCADA** - System Control and Data Acquisition

**SCBA** - Self-Contained Breathing Apparatus

**SCSWA** - South Central Solid Waste Authority

**SIPC** - Securities Investor Protection Corporation

# ACRONYMS

**SNMPC** - Southern New Mexico Prevention Coalition Foundation

**SOP** - Standard Operating Procedures

**SSGRT** - State Shared Gross Receipts Tax

**STB** - Severance Tax Bond

**STEP** - Sustained Traffic Enforcement Program

**STO** - Streets/Traffic Operations

**STOP** - Safe Traffic Operations Program

**SW** - Solid Waste

**SWAT** - Special Weapons and Tactics Team

**SWOT** - Strengths, Weaknesses, Opportunities, and Threats

**TBD** - To Be Determined

**TBL** - Triple Bottom Line

**THE** - Transportation and Highway Enhancement

**TIDD** - Tax Increment Development District

**TIF** - Tax Increment Financing

**TPE** - Transportation Program Enhancement

**VAD** - Voluntary Assessment District

**VAF** - Vehicle Acquisition Fund

**VITA** - Volunteer Income Tax Assistance

**VOCA** - Victims of Crime Act

**VOIP** - Voice Over Internet Protocol

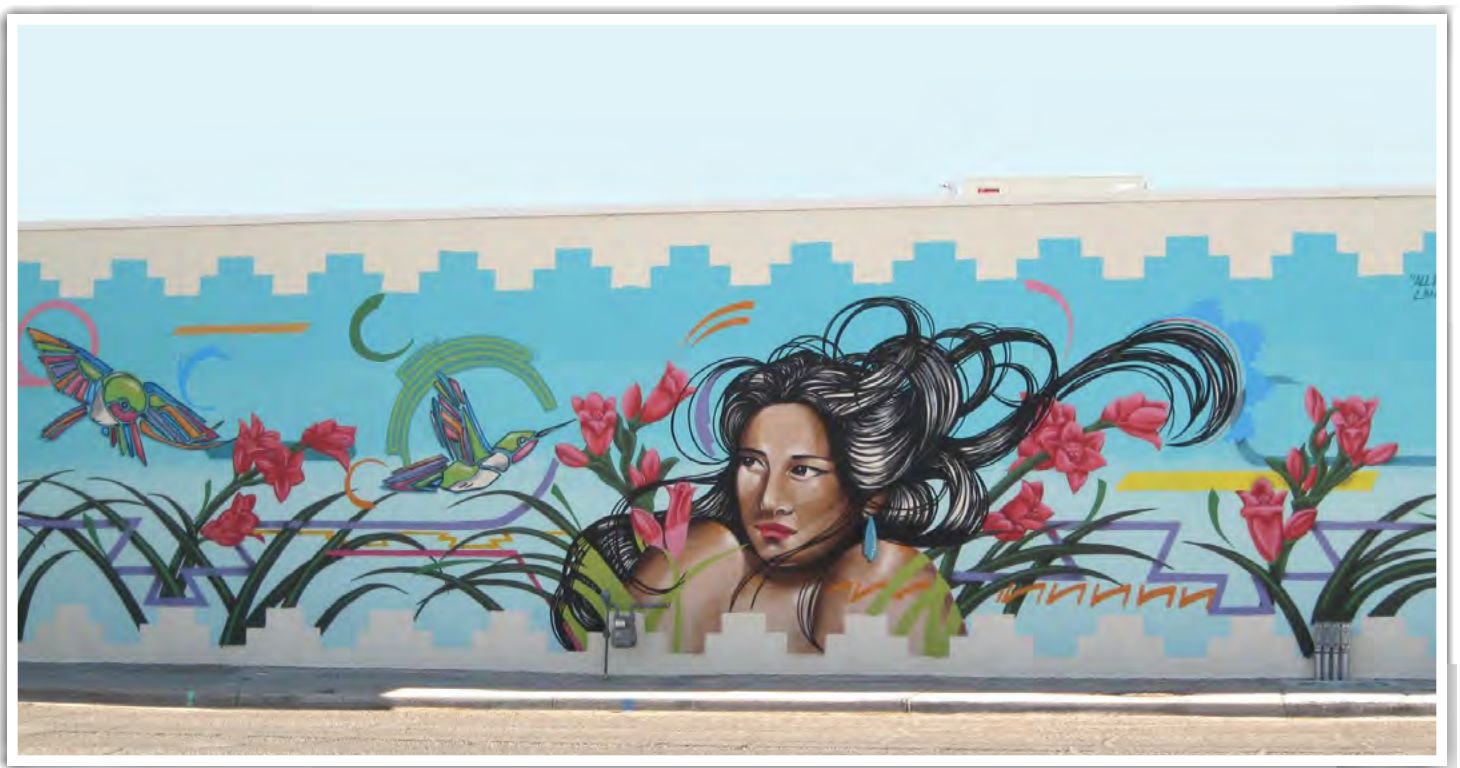
**VRA** - Vehicle Replacement and Acquisition

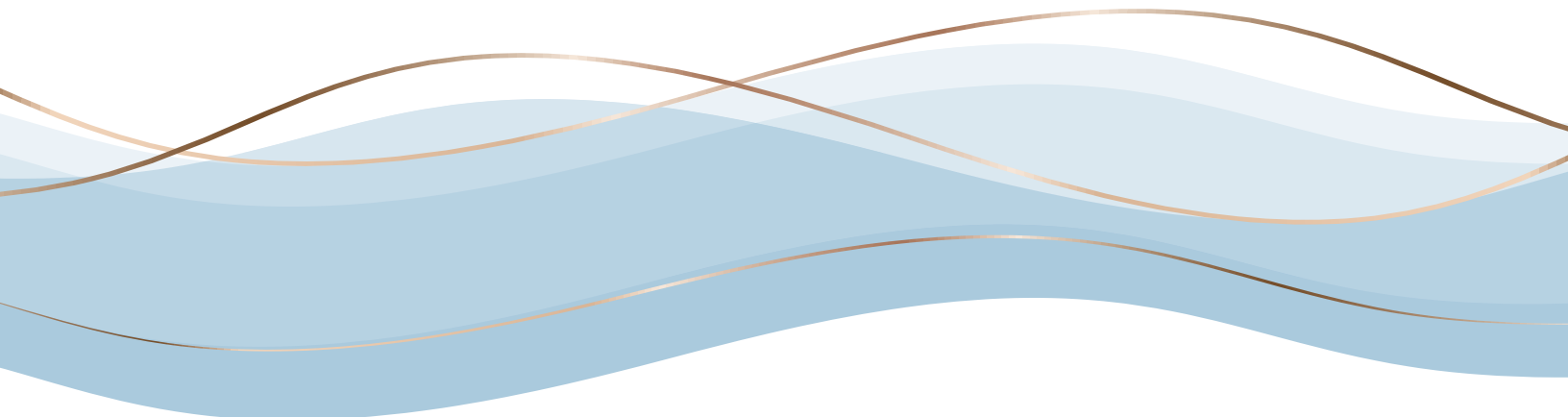
**WAVE** - Wellness, Alcohol, and Violence Education program

**WMIP** - Water Management Improvement Project

**WW** - Wastewater

**WWTP** - Wastewater Treatment Plant





**CITY OF LAS CRUCES**