

**SUSANA MARTINEZ**  
GOVERNOR



**DUFFY RODRIGUEZ**  
CABINET SECRETARY

**RICK LOPEZ**  
DIRECTOR

**MICHAEL MARIANO**  
ACTING DEPUTY DIRECTOR

**STATE OF NEW MEXICO**  
**DEPARTMENT OF FINANCE AND ADMINISTRATION**  
**LOCAL GOVERNMENT DIVISION**  
Bataan Memorial Building ♦ 407 Galisteo St. ♦ Suite 202 ♦ Santa Fe, NM 87501  
PHONE (505) 827-4950 ♦ FAX (505) 827-4948

August 31, 2017

The Honorable Tonita Gurule-Giron  
City of Las Vegas  
2305 Anderson Dr.  
Las Vegas, NM 87701

Dear Mayor Gurule-Giron:

The final budget for your local government entity for Fiscal Year 2018, as approved by your governing body, has been examined and reviewed. The Department of Finance and Administration, Local Government Division (LGD) finds it has been developed in accordance with applicable statutes and budgeting guidelines, and sufficient resources appear to be available to cover budgeted expenditures. In addition, the *Budget Certification of Local Public Bodies* rule, 2.2.3 NMAC, requires that your entity's audit or "Agreed Upon Procedures" (per the *Tier System Reporting* rule, 2.2.2.16 NMAC) for Fiscal Year 2016 should have been submitted to the Office of the State Auditor as of this time. The LGD's information indicates that you are in compliance with this requirement. Therefore, in accordance with Section 6-6-2E NMSA 1978, the LGD certifies your entity's final Fiscal Year 2018 budget.

Please take note that state statute requires all revenue sources be expended only for public purposes, and if applicable, in accordance with the Procurement Code, Chapter 13, Article 1. NMSA 1978. Use of public revenue is governed by Article 9, Section 14 of the Constitution of the State of New Mexico, commonly referred to as the anti-donation clause.

Budgets approved by the LGD are required to be made a part of the minutes of your governing body according to Section 6-6-5 NMSA 1978. In addition, Section 6-6-6 NMSA 1978 provides that the approved budget is binding on local officials and governing authorities; and any official or governing authority approving claims or paying warrants in excess of the approved budget or available funds will be liable for the excess amounts.

**Due to estimated expenditures and transfers exceeding estimated revenue, your entity's General Fund cash balance is being depleted. Careful control of expenditures and attention to revenue collection efforts is recommended to avoid further depletion of reserves.**

**Finally, as required by Section 6-6-2H NMSA 1978, LGD is required to approve all budget increases and transfers between funds not included in the final approved budget.**

If you have questions regarding this matter, please call Paul Ludi of my staff at 505-827-4333.

Sincerely,

A handwritten signature in blue ink, appearing to read "Rick Lopez".

Rick Lopez, Director  
Local Government Division

xc: file

**STATE OF NEW MEXICO  
MUNICIPALITY OF CITY OF LAS VEGAS  
RESOLUTION NO. 17-29  
2017-2018 FINAL BUDGET ADOPTION**

**WHEREAS**, the Governing Body in and for the Municipality of the City of Las Vegas, State of New Mexico has developed a Final Budget for fiscal year 2017-2018 , and

**WHEREAS**, said budget was developed on the basis of need and through cooperation with all department users, department supervisors, City Administration and elected officials, and

**WHEREAS**, the special meeting for the review of said documents was posted publicly on July 28, 2017, in compliance with the State Open Meetings Act, and

**WHEREAS**, it is the majority opinion of this governing body that the Final Budget meets the requirements as currently determined for fiscal year 2017-2018.

**NOW, THEREFORE, BE IT HEREBY RESOLVED**, that the Governing Body of the Municipality of the City of Las Vegas, State of New Mexico hereby adopts the budget hereinabove described and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

**RESOLVED:** In session this 31st day of July , 2017.

MUNICIPAL GOVERNING BODY  
LAS VEGAS, NEW MEXICO

  
TONITA GURULE-GIRON, MAYOR

ATTEST:

  
CASANDRA FRESQUEZ, CITY CLERK

(SEAL)



APPROVED FOR LEGAL SUFFICIENCY:

  
CORINNA LASZLO-HENRY, CITY ATTORNEY

APPROVED PURSUANT TO New Mexico Department of Finance and Administration  
 SECTION 6-6-2 NMSA 1978  
 LOCAL GOVERNMENT DIVISION  
 City of Las Vegas

Fiscal Year 2017-2018

Local Government Division  
 Budget Request Recapitulation

DATE 8/31/17

ROUNDED TO NEAREST DOLLAR

FUND TITLE	DEPARTMENT NUMBER	FUNCTIONAL CATEGORY	TRIMESTER	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
GENERAL FUND - Operating (GF)	101			10,980,885	(698,517)	11,326,174	\$943,849	843,848	\$1
CORRECTION	201			55,000	0	55,000	\$45,749		\$45,749
ENVIRONMENTAL GRT	202			0	0	0	0		0
EMS	206			27,501	0	41,531	\$14		\$14
ENHANCED 911	207			0	0	0	\$2		\$2
FIRE PROTECTION FUND	209			197,394	(34,066)	349,478	\$1		\$1
LEPF	211			40,400	(26,639)	13,761	0		0
LODGERS' TAX	214			300,000	(51,428)	453,816	0		0
MUNICIPAL STREET	216			899,000	(28,025)	905,101	\$204,298		\$204,298
RECREATION	217			283,984	400,000	683,984	0		0
INTERGOVERNMENTAL GRANTS	218			138,861	0	139,651	\$25,342		\$25,342
SENIOR CITIZEN	219			711,891	70,000	781,891	0		0
DWI PROGRAM	223			0	0	0	0		0
OTHER	299			391,530	25,000	506,312	\$824,986		\$824,986
CAPITAL PROJECT FUNDS	300			1,681,990	(313,725)	1,386,506	\$256,007		\$256,007
G. O. BONDS	401			0	0	0	0		0
REVENUE BONDS	402			334,950	276,750	485,350	\$637,690	800,000	\$637,690
DEBT SERVICE OTHER	403			5,480	1,745,544	1,766,694	\$2,128,824	2,200,000	\$2,128,824
ENTERPRISE FUNDS	500								
Water Fund				15,044,010	(634,286)	19,667,722	\$4,327,749	1,500,000	\$4,327,749
Solid Waste				3,419,400	(705,744)	3,133,042	\$2,070,483	600,000	\$2,070,483
Waste Water				2,888,007	(1,210,258)	2,360,589	\$2,118,874	1,795,000	\$2,118,874
Airport				0	0	0	0		0
Ambulance				0	0	0	0		0
Cemetery				0	0	0	0		0
Housing				2,001,685	10,000	2,037,654	\$639,043		\$639,043
Parking				0	0	0	0		0
620 GAS				5,244,273	(541,172)	5,045,986	\$5,953,139	750,000	\$5,953,139
231/235 TRANSPORTATION/VISITOR				165,767	60,000	418,371	\$19,946		\$19,946
Other Enterprise (enter fund name)				0	0	0	0		0
Other Enterprise (enter fund name)				0	0	0	0		0
INTERNAL SERVICE FUNDS	600			1,500	1,656,566	1,995,246	\$493,543		\$493,543
TRUST AND AGENCY FUNDS	700			0	0	0	\$68,605		\$68,605
<b>Grand Total</b>				<b>\$44,813,278</b>	<b>\$0</b>	<b>\$53,553,639</b>	<b>\$20,758,144</b>	<b>\$8,688,848</b>	<b>\$19,814,286</b>