CITY OF LAS VEGAS

1700 N. GRAND AVE. • LAS VEGAS, NEW MEXICO 87701-4731 • 505-454-1401 • FAX: 505-425-7335

ALFONSO E. ORTIZ, JR.
Mayor

CITY OF LAS VEGAS
SPECIAL CITY COUNCIL AGENDA
July 28, 2014–Monday– 5:00 p.m.
City Council Chambers
1700 N. Grand Ave

(The City Council shall act as the Housing Authority Board of Commissioners on any matters on the Agenda concerning the Housing Department.)

I. **CALL TO ORDER**

II. **ROLL CALL**

III. **PLEDGE OF ALLEGIANCE**

IV. **MOMENT OF SILENCE**

V. **APPROVAL OF AGENDA**

VI. **PUBLIC INPUT (not to exceed 3 minutes per person)**

VII. **BUSINESS ITEMS**

1. Approval/Disapproval of Resolution 14-45 to adopt the final Budget Adjustment Request for submission to DFA Local Government Division, the City's oversight agency.

   Ann Marie Gallegos, Finance Director The City of Las Vegas is in need of increasing or decreasing the FY 2014 budgeted revenues or expenditures, transfers in or transfers out within various funds.

2. Approval/Disapproval of Resolution 14-46 to adopt the Final 2014 Quarterly Report for submission to DFA Local Government Division, the City's oversight agency.

   Ann Marie Gallegos, Finance Director The City of Las Vegas is required to submit the 2014 Final Quarterly Report no later than July 31, 2014.

3. Approval/Disapproval of Resolution 14-47 to adopt the Final 2014-2015 Budget for submission to DFA Local Government Division, the City's oversight agency.

   Ann Marie Gallegos, Finance Director The City of Las Vegas is required to develop, approve and adopt a Final Budget for submission to DFA Local Government by July 31, 2014.

4. Approval/Disapproval of Resolution 14-48 Repealing and Replacing Resolution 14-32 Restructuring of the City of Las Vegas/Organizational Chart.

   Elmer J. Martinez, Acting City Manager A resolution repealing and replacing Resolution 14-32 is necessary as there are aspects of the current organizational chart that are contrary to the Las Vegas City Charter.

VIII. EXECUTIVE SESSION

THE COUNCIL MAY CONVENE INTO EXECUTIVE SESSION IF SUBJECT MATTER OF ISSUES ARE EXEMPT FROM THE OPEN MEETINGS REQUIREMENT UNDER § (H) OF THE OPEN MEETINGS ACT.

A. Personnel matters, as permitted by Section 10-15-1 (H) (2) of the New Mexico Open Meetings Act, NMSA 1978.

B. Matters subject to the attorney client privilege pertaining to threatened or pending litigation in which the City of Las Vegas is or may become a participant, as permitted by Section 10-15-1 (H) (7) of the New Mexico Open Meetings Act, NMSA 1978.

C. Matters pertaining to the discussion of the sale and acquisition of real property, as permitted by Section 10-15-1 (H) (8) of the Open Meetings Act, NMSA 1978.

IX. ADJOURN

ATTENTION PERSONS WITH DISABILITES: The meeting room and facilities are accessible to persons with mobility disabilities. If you plan to attend the meeting and will need an auxiliary aid or service, please contact the City Clerk's Office prior to the meeting so that arrangements may be made.
ATTENTION PERSONS ATTENDING COUNCIL MEETING: By entering the City Chambers, you consent to photography, audio recording, video recording and

its/their use for inclusion on the City of Las Vegas Web-site, and to be televised on Comcast.

NOTE: A final agenda will be posted 72 hours prior to the meeting. Copies of the Agenda may be obtained from City Hall, Office if the City Clerk, 1700 N. Grand Avenue, Las Vegas, N.M 87701

SPECIAL
CITY COUNCIL MEETING AGENDA REQUEST

DATE: 07/22/2014 **DEPT: Finance** **MEETING DATE:07/28/2014**

ITEM/TOPIC: Resolution #14-45 Final Fiscal Year 2013- 2014 Budget Adjustment Request

ACTION REQUESTED OF COUNCIL: Approval/Disapproval of Resolution #14-45 to adopt the final Budget Adjustment Request for submission to DFA Local Government Division the City's oversight agency.

BACKGROUND/RATIONALE: The City of Las Vegas is in need of increasing or decreasing the FY 2014 Budgeted Revenues or expenditures, transfers in or transfers out within various funds.

STAFF RECOMMENDATION: Approval of Resolution #14-45.

COMMITTEE RECOMMENDATION:

THIS REQUEST FORM MUST BE SUBMITTED TO THE CITY MANAGER'S OFFICE NO LATER THAN 10:00 A.M. ON FRIDAY ONE AND A HALF WEEKS PRIOR TO THE CITY COUNCIL MEETING.

SUBMITTER'S SIGNATURE

REVIEWED AND APPROVED BY:

ALFONSO E. ORTIZ, JR.
MAYOR

ANN M. GALLEGOS
FINANCE DIRECTOR

ELMER J. MARTINEZ
ACTING CITY MANAGER

PURCHASING AGENT
(FOR BID AWARD ONLY)

DAVE ROMERO
CITY ATTORNEY

Approved as to Legal Sufficiency Only

(If Box is Initialed by City Mngr., Review and Sign)

Approved to form 5-1-2010

STATE OF NEW MEXICO
MUNICIPALITY OF CITY OF LAS VEGAS
RESOLUTION 14-45
FISCAL YEAR 2013-2014 BUDGET ADJUSTMENT REQUEST

WHEREAS, The Governing Body in and for the Municipality of Las Vegas, State of New Mexico has developed a final budget adjustment request for fiscal year 2013- 2014; and

WHEREAS, said budget adjustment request was developed on the basis of need and through cooperation with all user departments, elected officials and other department supervisors, please see attached schedule; and

WHEREAS, the City of Las Vegas is in need of making final adjustments in the 2013- 2014 fiscal year budget;

WHEREAS, it is the majority opinion of this governing body that the final budget adjustment request is approved and meets the requirements as currently determined for fiscal year 2013- 2014;

NOW, THEREFORE BE IT RESOLVED, that the Governing Body of the Municipality of the City of Las Vegas, State of New Mexico hereby approves the budget adjustment request herein above described and respectfully requests approval from the Local Governing Division of the Department of Finance and Administration.

RESOLVED: In session that 28th day of July 2014.

_____
Alfonso E. Ortiz, Jr. Mayor

ATTEST:

_____
Casandra Fresquez, City Clerk

REVIEWED AND APPROVED AS TO LEGAL SUFFICIENCY ONLY:

_____
Dave Romero, City Attorney

Department of Finance and Administration
Local Government Division
Financial Management Bureau
SCHEDULE OF BUDGET ADJUSTMENTS

REVISED 12/08/06

For Local Government Division use only:

ENTITY NAME: City of Las Vegas
FISCAL YEAR: 2013-2014
DFA Resolution Number: 14-45

(A) ENTITY RESOLUTION NUMBER	(B) FUND	(C) REVENUE EXPENDITURE TRANSFER (TO or FROM)	(D) APPROVED BUDGET	(E) ADJUSTMENT	(F) ADJUSTED BUDGET	(G) PURPOSE
14-99						
103-0000-890-8912	(103)LIBRARY SPEC	TRANSFERS (OUT)	$ -	10,960	10,960	TO FUND 213
213-0000-890-9455	(213) ST LIB GRANT	TRANSFERS (IN)	$ -	(10,960)	(10,960)	FR FUND 103
105-0000-890-8911	(105) REPLACEMENT	TRANSFERS (OUT)	$ -	13,616	13,616	TO FUND 235
235-0000-890-9454	(235) TRANS CTR	TRANSFERS (IN)	0	(13,616)	(13,616)	FR FUND 105
106-0000-890-8911	(106) SDCSWA REPL	TRANSFERS (OUT)	0	783	783	TO FUND 235
235-0000-890-9453	(235) TRANS CTR	TRANSFERS (IN)	0	(783)	(783)	FR FUND 106
225-0000-890-8911	(225) CIV EM PREP	TRANSFERS (OUT)	0	14,291	14,291	TO FUND 235
235-0000-890-9451	(235) TRANS CTR	TRANSFERS (IN)	0	(14,291)	(14,291)	FR FUND 225
226-0000-890-8911	(226) FED LAW ENF	TRANSFERS (OUT)	0	21,507	21,507	TO FUND 235
235-0000-890-9452	(235) TRANS CTR	TRANSFERS (IN)	0	(21,507)	(21,507)	FR FUND 226
610-0000-890-9505	(610) WWATER	TRANSFERS (OUT)	30,000	(7,509)	22,491	DECREASE TRANS TO 336
336-0000-890-9249	(336) AUTO SYS	TRANSFERS (IN)	(30,000)	7,509	(22,491)	DECREASE TRANS FR 610
610-0000-890-9525	(610) WWATER	TRANSFERS (OUT)	201,580	(50,456)	151,124	DECREASE TRANS TO 545
545-0000-890-9061	(545) UTIL ADM	TRANSFERS (IN)	(201,580)	50,456	(151,124)	DECREASE TRANS FR 610
610-0000-890-9526	(610)WWATER	TRANSFERS (OUT)	165,055	(41,314)	123,741	DECREASE TRANS TO 546
546-0000-890-9061	(546) UTIL SERV	TRANSFERS (IN)	(165,055)	41,314	(123,741)	DECREASE TRANS FR 610
610-0000-890-9710	(610) WWATER	TRANSFRS (OUT)	925,627	(231,685)	693,942	DECREASE TRANS TO 617
617-0000-890-9243	(617) WW DEBTSERV	TRANSFERS (IN)	(925,627)	231,685	(693,942)	DECREASE TRANS FR 610
610-0000-890-9743	(610) WW WATER	TRANSFER (OUT)	522,753	(130,846)	391,907	DECREASE TRANS TO 613
613-0000-890-9244	(613) WWTR CONST	TRANSFER (IN)	(522,753)	130,846	(391,907)	DECREASE TRANS FR 610
634-0000-630-7559	(634) NMFA DEBT FD	EXPENDITURES	57,000	4,000	61,000	INCREASE FOR PRINCIPAL PAYM
634-0000-100-1103	(634) NMFA DEBT FD	CASH BALANCE	149,825	(4,000)	145,825	
			0			
677-0000-890-8907	(677) CFP	TRANSFER (OUT)	55,000	7,855	62,855	TRANS TO 652
652-0000-890-8908	(652) HOUSING	TRANSFER (IN)	(55,000)	(7,855)	(62,855)	TRANS FR 677
652-0000-610-7305	(652) HOUSING	OTHER PROFFSERV	7,685	7,855	15,540	INCREASE FOR PROFF SERV

ATTEST: _____
City Clerk (Date)

_____
Mayor (Date)

Department of Finance and Administration
Local Government Division
Financial Management Bureau
SCHEDULE OF BUDGET ADJUSTMENTS

SPECIAL
CITY COUNCIL MEETING AGENDA REQUEST

DATE: 07/22/2014 **DEPT: Finance** **MEETING DATE:07/28/2014**

ITEM/TOPIC: Resolution 14-46 2013- 2014 Final Quarter Financial Report

ACTION REQUESTED OF COUNCIL: Approval/Disapproval of Resolution #14-46 to adopt the Final 2013-2014 Quarterly Report for submission to DFA Local Government Division the City's oversight agency.

BACKGROUND/RATIONALE: The City of Las Vegas is required to submit the 2014 Final Quarterly Report no later than July 31, 2014.

STAFF RECOMMENDATION: Approval of Resolution #14-46.

COMMITTEE RECOMMENDATION:

THIS REQUEST FORM MUST BE SUBMITTED TO THE CITY MANAGER'S OFFICE NO LATER THAN 10:00 A.M. ON FRIDAY ONE AND A HALF WEEKS PRIOR TO THE CITY COUNCIL MEETING.

Ann M. Gallegos
SUBMITTER'S SIGNATURE

REVIEWED AND APPROVED BY:

Alfonso E. Ortiz Jr.
ALFONSO E. ORTIZ, JR.
MAYOR

ANN M. GALLEGOS
FINANCE DIRECTOR

ELMER J. MARTINEZ
ACTING CITY MANAGER

PURCHASING AGENT
(FOR BID AWARD ONLY)

DAVE ROMERO
CITY ATTORNEY

Approved as to Legal Sufficiency Only

(If Box is Initialed by City Mngr., Review and Sign)

Approved to form 5-1-2010

STATE OF NEW MEXICO
MUNICIPALITY OF CITY OF LAS VEGAS
RESOLUTION #14-46

WHEREAS, The Governing Body in and for the Municipality of Las Vegas, State of New Mexico has developed a budget for fiscal year 2013-2014; and

WHEREAS, the final quarterly report has been reviewed and approved to ensure the accuracy of the beginning balances used on the FY 2013-2014 budget; and

WHEREAS, it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for fiscal year 2013-2014.

NOW THEREFORE, BE IT HEREBY RESOLVED that the governing body of the City of Las Vegas, State of New Mexico hereby approves the final quarterly report for FY 2013-2014 hereinafter described as Attachment and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

Resolved: In the Special Council Meeting this 28th day of July, 2014.

_____
Alfonso E. Ortiz, Jr. Mayor

ATTEST:

_____
Casandra Fresquez, City Clerk

REVIEWED AND APPROVED AS TO LEGAL SUFFICIENCY ONLY:

_____
Dave Romero, City Attorney

MUNICIPALITY:
City of Las Vegas
Period Ending: 06/30/2014

Prepared By: ANN MARIE GALL

DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION

SUBMIT TO LOCAL GOVERNMENT DIVISION NO LATER THAN 30 DAYS AFTER THE CLOSE OF EACH QUARTER.

I HEREBY CERTIFY THAT THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND THAT THIS REPORT DEPICTS ALL FUNDS.

Ann M. Gallegos — Signature — 7/25/14 — Date

Fund #	FUND NAME	BEGINNING CASH BALANCE CURRENT FY (1)	YEAR-TO-DATE TRANSACTIONS: REVENUES TO DATE (2)	TRANSFERS TO DATE (3)	EXPENDITURES TO DATE (4)	ADJUSTMENTS (5)	QTR ENDING CASH BALANCE (1)+(2)-(3)+(4)+(5) (6)	INVESTMENTS (7)	CASH + INVESTMENTS (8)	REQUIRED RESERVES (9)	AVAILABLE CASH (8) - (9)
101	GENERAL FUND (GF)	$2,482,538	10,056,679	(627,997)	10,432,308	986,689	$2,465,601	0	$2,465,601	869,359	$1,596,242
201	CORRECTION	$0	48,466	0	50,000	6,051	$4,517	0	$4,517		$4,517
202	ENVIRONMENTAL GRT	$0	0	0	0	0	$0	0	$0		$0
206	EMS	$249	29,213	0	29,352	0	$110	0	$110		$110
207	ENHANCED 911	$0	6,060	0	6,058	(533)	($531)	0	($531)		($531)
209	FIRE PROTECTION FUND	$27,450	210,443	(35,429)	146,291	(1,573)	$54,600	0	$54,600		$54,600
211	LEPF	$11,030	41,000	(25,651)	21,863	0	$4,516	0	$4,516		$4,516
214	LODGERS' TAX	$188,541	388,928	(66,634)	339,374	30,125	$201,586	0	$201,586		$201,586
216	MUNICIPAL STREET	$582,953	831,734	(156,258)	1,370,725	422,503	$310,207	0	$310,207		$310,207
217	RECREATION	$95,080	209,123	450,000	711,935	(22,891)	$19,378	0	$19,378		$19,378
218	INTERGOVERNMENTAL GRANTS	$5,013	103,721	108,238	132,508	(5,669)	$78,794	0	$78,794		$78,794
219	SENIOR CITIZEN	$0	655,508	50,000	830,000	20,657	($103,836)	0	($103,836)		($103,836)
223	DWI PROGRAM	$0	0	0	0		$0	0	$0		$0
299	OTHER	$632,245	385,231	69,453	576,393	24,406	$534,943	0	$534,943		$534,943
300	CAPITAL PROJECT FUNDS	$833,072	627,449	(141,527)	1,054,709	319,003	$583,288	0	$583,288		$583,288
401	G. O. BONDS	$0	0	0	0	0	$0	0	$0		$0
402	REVENUE BONDS	$636,362	323,899	(387,264)	884,487	1,717,903	$1,406,413	0	$1,406,413		$1,406,413
403	DEBT SERVICE OTHER	$1,860,945	3,203	572,014	520,488	(1,084,887)	$830,787	0	$830,787		$830,787
500	ENTERPRISE FUNDS										
	Water Fund	$3,650,956	9,585,722	33,910	9,534,687	782,616	$4,518,517	0	$4,518,517		$4,518,517
	Solid Waste	$2,473,107	3,169,157	(876,498)	2,020,326	(111,277)	$2,634,163	0	$2,634,163		$2,634,163
	Waste Water	$2,426,534	2,734,858	(297,357)	2,524,110	(197,361)	$2,142,564	0	$2,142,564		$2,142,564
	Airport	$0	0	0	0	0	$0	0	$0		$0
	Ambulance	$0	0	0	0	0	$0	0	$0		$0
	Cemetery	$0	0	0	0	0	$0	0	$0		$0
	Housing	$713,359	1,441,850	0	1,440,812	(4,581)	$709,817	0	$709,817		$709,817
	Parking	$0	0	0	0	0	$0	0	$0		$0
	Other Enterprise-Gas	$4,465,584	5,704,395	(671,610)	5,216,103	(23,351)	$4,258,914	0	$4,258,914		$4,258,914
	Transportation 231 & 235	$20,712	131,210	226,392	301,811	8,779	$85,282	0	$85,282		$85,282
	Other Enterprise (enter fund	$0	0	0	0	0	$0	0	$0		$0
	Other Enterprise (enter fund	$0	0	0	0	0	$0	0	$0		$0
600	INTERNAL SERVICE FUNDS	$821,842	7,649	1,776,218	1,554,640	(31,062)	$1,020,007	0	$1,020,007		$1,020,007
700	TRUST AND AGENCY FUNDS	$18,372	114,115	0	97,016	(343)	$35,128	0	$35,128		$35,128
GRAND TOTAL		$21,945,944	$36,809,612	($0)	$39,795,996	$2,835,204	$21,794,764	$0	$21,794,764	$869,359	$20,925,405

FORM MODIFIED 12/09/08 LAST UPDATE: 7/25/14 10:16 AM

COMMENTS:

Data Entry & Linked Cells
All year-to-date transactions (revenues, transfers and expenditures) are linked to each respective fund on this Recap page. You will be required to enter the beginning cash balance and investment information. In addition, you can also enter Y-T-D "adjustment" amounts (see "Column 5 - Adjustments" below).

Expenditures (Y-T-D):
The Expenditure Y-T-D column will only extract expenditure data from the expenditure sections of the report. NOTE: Encumbrance data is not included on the Recap page.

Column 5 - Adjustments.
This column will allow you to enter any necessary adjustments from your internal system. This will include non-cash items and also any additional fund reserves that may exist and that have a direct effect on the calculation of the final cash balance by fund. The ending balances should reconcile to the reports generated by your financial/accounting systems.

Required Reserves (column 9):
The General Fund required reserve is automatically calculated by taking 1/12th of the total General Fund Expenditures.

USER NOTES:
Column (5) Adjustments:

Fund #	FUND NAME (2)
101	GENERAL FUND (GF)
201	CORRECTION
202	ENVIRONMENTAL GRT
203	County Property Valuation
204	COUNTY ROAD
206	EMS
207	ENHANCED 911
208	Farm & Range Improvement
209	FIRE PROTECTION FUND
211	LEPF
214	LODGERS' TAX
217	RECREATION
218	INTERGOVERNMENTAL GRANTS
219	SENIOR CITIZEN
220	COUNTY INDIGENT FUND
221	COUNTY HOSPITAL FUND
222	COUNTY FIRE PROTECTION
223	DWI PROGRAM
225	Clerk Recording & Filing
226	JAIL - DETENTION FUND
299	OTHER
300	CAPITAL PROJECT FUNDS
401	G. O. BONDS
402	REVENUE BONDS
403	DEBT SERVICE OTHER
500	ENTERPRISE FUNDS
600	INTERNAL SERVICE FUNDS

MUNICIPALITY:
Period Ending: 06/30/2014

GENERAL FUND - MUNICIPALITY

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			$	%
REVENUES							
Taxes:							
Property Tax - Current Year	$1,273,369	$0	$1,273,369	$1,400,458		$127,089	109.98%
Property Tax - Delinquent	$0	$0	$0	$0		$0	n/a
Property Tax - Penalty & Interest	$0	$0	$0	$0		$0	n/a
Oil and Gas - Equipment	$0	$0	$0	$0		$0	n/a
Oil and Gas - Production	$0	$0	$0	$0		$0	n/a
Franchise Fees	$800,000	$0	$800,000	$824,764		$24,764	103.10%
Gross receipts - Local Option	$6,545,000	$0	$6,545,000	$5,600,213		($944,787)	85.56%
Gross Receipts - Infrastructure	$340,000	$0	$340,000	$302,920		($37,080)	89.09%
Gross Receipts - Environment	$0	$0	$0	$0		$0	n/a
Gross Receipts - Other Dedication	$0	$0	$0	$0		$0	n/a
Intergovenmental -State Shared:							
Gross receipts	$0	$0	$0	$0		$0	n/a
Cigarette Tax		$0	$0	$0		$0	n/a
Gas Tax [1 cent]	$0	$0	$0	$0		$0	n/a
Gas Tax [2 cent]	$0	$0	$0	$0		$0	n/a
Motor Vehicle	$65,000	$0	$65,000	$59,285		($5,715)	91.21%
Grants - Federal		$0	$0	$0		$0	n/a
Grants - State	$0	$0	$0	$0		$0	n/a
Grants - Local	$0	$0	$0	$0		$0	n/a
Legislative Appropriations	$0	$0	$0	$0		$0	n/a
Small Counties Assistance	$0	$0	$0	$0		$0	n/a
Licenses and Permits	$64,000	$0	$64,000	$74,942		$10,942	117.10%
Charges for Services	$0	$0	$0			$0	n/a
Fines and Forfeits	$97,500	$0	$97,500	$78,832		($18,668)	80.85%
Interest on Investments	$5,000	$0	$5,000	$8,219		$3,219	164.38%
Miscellaneous	$1,632,830	$8,250	$1,641,080	$1,707,046		$65,966	104.02%
TOTAL GENERAL FUND REVENUES	$10,822,699	$8,250	$10,830,949	$10,056,679		($774,270)	92.85%
EXPENDITURES							
Executive-Legislative	$451,735	$32,886	$484,621	$484,621	$0	$0	100.00%
Judicial	$271,496	$0	$271,496	$263,071	$0	$8,425	96.90%
Elections	$0	$0	$0	$0	$0	$0	n/a
Finance & Administration	$1,865,287	($33,300)	$1,831,987	$1,704,980	$0	$127,007	93.07%
Public Safety	$5,618,376	($118,852)	$5,499,524	$5,052,735	$0	$446,789	91.88%
Highways & Streets	$669,312	$5,500	$674,812	$649,277	$0	$25,535	96.22%
Senior Citizens	$0	$0	$0	$0	$0	$0	n/a
Sanitation	$0	$0	$0	$0	$0	$0	n/a
Health and Welfare		$0	$0	$0	$0	$0	n/a
Culture and Recreation	$541,354	$13,250	$554,604	$546,469	$0	$8,135	98.53%
Economic Development & Housing	$0	$0	$0	$0	$0	$0	n/a
Airport	$0	$0	$0	$0	$0	$0	n/a
Other - Miscellaneous	$1,716,760	$140,000	$1,856,760	$1,731,155	$0	$125,605	93.24%
TOTAL GENERAL FUND EXPENDITURES	$11,134,320	$39,484	$11,173,804	$10,432,308	$0	$741,496	93.36%
OTHER FINANCING SOURCES							
Transfers In	$178,000	$0	$178,000	$178,000		$0	100.00%
Transfers (Out)	($705,997)	($100,000)	($805,997)	($805,997)		$0	100.00%
TOTAL - OTHER FINANCING SOURCES	($527,997)	($100,000)	($627,997)	($627,997)		$0	100.00%
Excess (deficiency) of revenues over expenditures				($1,003,626)			

MUNICIPALITY:
Period Ending: 06/30/2014

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

SPECIAL REVENUES - RESOURCES	Fund	BUDGET Approved Budget	BUDGET Resolutions Adj. Budget	BUDGET Adjusted Budget	ACTUALS Year to Date Total	Encumbrances (expend line only)	Budget Balance	Budget Variance %
CORRECTIONS	201							
REVENUES								
Correction Fees	201	50,000	0	50,000	48,466		(1,534)	96.93%
Miscellaneous	201	0	0	0	0		0	n/a
TOTAL Revenues		50,000	0	50,000	48,466		(1,534)	96.93%
EXPENDITURES	201	50,000	0	50,000	50,000	0	0	100.00%
OTHER FINANCING SOURCES								
Transfers In	201	0	0	0	0		0	n/a
Transfers (Out)	201	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	201				(1,534)			
ENVIRONMENTAL	202							
REVENUES								
GRT - Environmental	202	0	0	0	0		0	n/a
Miscellaneous	202	0	0	0	0		0	n/a
TOTAL Revenues		0	0	0	0		0	n/a
EXPENDITURES	202	0		0	0	0	0	n/a
OTHER FINANCING SOURCES								
Transfers In	202	0	0	0	0		0	n/a
Transfers (Out)	202	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	202				0			
EMS	206							
REVENUES								
State EMS Grant	206	10,039	19,339	29,378	29,213		(165)	99.44%
Miscellaneous	206	0	0	0	0		0	n/a
TOTAL Revenues		10,039	19,339	29,378	29,213		(165)	99.44%
EXPENDITURES	206	10,267	19,339	29,606	29,352	0	254	99.14%
OTHER FINANCING SOURCES								
Transfers In	206	0	0	0	0		0	n/a
Transfers (Out)	206	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	206				(139)			
E911	207							
REVENUES								
State-E-911 Enhancement	207	1,417,748	0	1,417,748	6,060		(1,411,688)	0.43%
Network & Data Base Grant	207	0	0	0			0	n/a
Miscellaneous	207	0	0	0	0		0	n/a
TOTAL Revenues		1,417,748	0	1,417,748	6,060		(1,411,688)	0.43%
EXPENDITURES	207	1,417,748	0	1,417,748	6,058	0	1,411,690	0.43%
OTHER FINANCING SOURCES								
Transfers In	207	0	0	0	0		0	n/a
Transfers (Out)	207	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	207				2			
FIRE PROTECTION	209							
REVENUES								
State - Fire Marshall Allotment	209	145,946	33,920	179,866	210,443		30,577	117.00%
Miscellaneous	209	0	0	0	0		0	n/a
TOTAL Revenues		145,946	33,920	179,866	210,443		30,577	117.00%

MUNICIPALITY:
Period Ending: 06/30/2014

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

SPECIAL REVENUES - RESOURCES	Fund	BUDGET Approved Budget	BUDGET Resolutions Adj. Budget	BUDGET Adjusted Budget	ACTUALS Year to Date Total	Encumbrances (expend line only)	Budget Balance	Budget Variance %
EXPENDITURES	209	111,649	60,238	171,887	146,291	0	25,596	85.11%
OTHER FINANCING SOURCES								
Transfers In	209	0	0	0	0		0	n/a
Transfers (Out)	209	(35,429)	0	(35,429)	(35,429)		0	100.00%
TOTAL - OTHER FINANCING SOURCES		(35,429)	0	(35,429)	(35,429)		0	100.00%
Excess (deficiency) of revenues over expen	209				28,723			
LAW ENFORCEMENT PROTECTION	211							
REVENUES								
State-Law Enforcement Protection	211	41,000	0	41,000	41,000		0	100.00%
Miscellaneous	211	0	0	0	0		0	n/a
TOTAL Revenues		41,000	0	41,000	41,000		0	100.00%
EXPENDITURES	211	20,090	6,289	26,379	21,863	0	4,516	82.88%
OTHER FINANCING SOURCES								
Transfers In	211	0	0	0	0		0	n/a
Transfers (Out)	211	(25,651)	0	(25,651)	(25,651)		0	100.00%
TOTAL - OTHER FINANCING SOURCES		(25,651)	0	(25,651)	(25,651)		0	100.00%
Excess (deficiency) of revenues over expen	211				(6,514)			
LODGERS' TAX	214							
REVENUES								
Lodgers' Tax	214	250,000	0	250,000	266,883		16,883	106.75%
Miscellaneous	214	0	122,045	122,045	122,045		0	100.00%
TOTAL Revenues		250,000	122,045	372,045	388,928		16,883	104.54%
EXPENDITURES	214	282,001	160,841	442,842	339,374	0	103,468	76.64%
OTHER FINANCING SOURCES								
Transfers In	214	0	0	0	0		0	n/a
Transfers (Out)	214	(48,000)	(18,634)	(66,634)	(66,634)		0	100.00%
TOTAL - OTHER FINANCING SOURCES		(48,000)	(18,634)	(66,634)	(66,634)		0	100.00%
Excess (deficiency) of revenues over expen	214				(17,080)			
MUNICIPAL STREET	216							
REVENUES								
GRT - Infrastructure (1/8 cent)	216	670,000	0	670,000	511,317		(158,684)	76.32%
GRT - Municipal	216	165,000	0	165,000	192,304		27,304	116.55%
Gasoline Tax - (1 cent / 2 cent)	216	110,000	0	110,000	116,057		6,057	105.51%
Motor Vehicle - Registration (all)	216	0	0	0	0		0	n/a
State Grants	216	0	0	0	0		0	n/a
Federal Grants	216	0	0	0	0		0	n/a
Miscellaneous	216	10,000		10,000	12,057		2,057	120.57%
TOTAL Revenues		955,000	0	955,000	831,734		(123,266)	87.09%
EXPENDITURES	216	1,059,062	500,000	1,559,062	1,370,725	0	188,337	87.92%
OTHER FINANCING SOURCES								
Transfers In	216	0	1	1	0		(1)	0.00%
Transfers (Out)	216	0	(156,258)	(156,258)	(156,258)		0	100.00%
TOTAL - OTHER FINANCING SOURCES		0	(156,257)	(156,257)	(156,258)		(1)	100.00%
Excess (deficiency) of revenues over expen	216				(695,249)			
RECREATION	217							
REVENUES								
Cigarette Tax - (1 cent)	217	0	0	0	0		0	n/a
Miscellaneous	217	233,300	0	233,300	209,123		(24,177)	89.64%
TOTAL Revenues		233,300	0	233,300	209,123		(24,177)	89.64%
EXPENDITURES	217	727,911	0	727,911	711,935	0	15,976	97.81%

MUNICIPALITY:
Period Ending: 06/30/2014

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

SPECIAL REVENUES - RESOURCES	Fund	BUDGET Approved Budget	BUDGET Resolutions Adj. Budget	BUDGET Adjusted Budget	ACTUALS Year to Date Total	Encumbrances (expend line only)	Budget Balance	Budget Variance %
OTHER FINANCING SOURCES								
Transfers In	217	450,000	0	450,000	450,000		0	100.00%
Transfers (Out)	217	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		450,000	0	450,000	450,000		0	100.00%
Excess (deficiency) of revenues over expen	217				(52,811)			
INTERGOVERNMENTAL GRANTS	218							
REVENUES								
State Grants	218	58,378	190,137	248,515	76,164		(172,351)	30.65%
Federal Grants	218	16,578	11,954	28,532	13,704		(14,828)	48.03%
Miscellaneous	218	10,000	10,000	20,000	13,854		(6,147)	69.27%
TOTAL Revenues		84,956	212,091	297,047	103,721		(193,326)	34.92%
EXPENDITURES	218	89,956	213,229	303,185	132,508	0	170,677	43.71%
OTHER FINANCING SOURCES								
Transfers In	218	5,000	103,406	108,406	108,238		(168)	99.84%
Transfers (Out)	218	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		5,000	103,406	108,406	108,238		(168)	99.84%
Excess (deficiency) of revenues over expen	218				79,451			
SENIOR CITIZENS	219							
REVENUES								
State Grants	219	425,327	164,510	589,837	445,574		(144,263)	75.54%
Federal Grants	219	158,614	0	158,614	132,918		(25,696)	83.80%
Miscellaneous	219	103,489	17,803	121,292	77,015		(44,277)	63.50%
TOTAL Revenues		687,430	182,313	869,743	655,508		(214,235)	75.37%
EXPENDITURES	219	687,429	182,313	869,742	830,000	0	39,742	95.43%
OTHER FINANCING SOURCES								
Transfers In	219	0	50,000	50,000	50,000		0	100.00%
Transfers (Out)	219	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	50,000	50,000	50,000		0	100.00%
Excess (deficiency) of revenues over expen	219				(124,493)			
DWI	223							
REVENUES								
State - Formula Distribution (DFA)	223	0	0	0	0		0	n/a
State - Local Grant (DFA)	223	0	0	0	0		0	n/a
State Other	223	0	0	0	0		0	n/a
Federal Grants	223	0	0	0	0		0	n/a
Miscellaneous	223	0	0	0	0		0	n/a
TOTAL Revenues		0	0	0	0		0	n/a
EXPENDITURES	223		0	0	0	0	0	n/a
OTHER FINANCING SOURCES								
Transfers In	223	0	0	0	0		0	n/a
Transfers (Out)	223	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	223				0			
OTHER - SPECIAL	299							
REVENUES	299	530,949	91,601	622,550	385,231		(237,319)	61.88%
EXPENDITURES	299	656,939	152,116	809,055	576,393	0	232,662	71.24%
TOTAL -OTHER FINANCING SOURCES	299	130,640	(39,435)	91,205	69,453		(21,752)	76.15%
Excess (deficiency) of revenues over expen	299				(121,709)			

MUNICIPALITY:
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OTHER MISC. (FUND 299) DETAIL LIST

SPECIAL REVENUES	BUDGET Approved Budget	BUDGET Resolutions Adj. Budget	BUDGET Adjusted Budget	ACTUALS Year to Date Total	Encumbrances (expend line only)	Budget Balance	Budget Variance %
Sick Leave Contingency 102							
REVENUES	0	0	0	503		503	n/a
EXPENDITURES	100,000	0	100,000	88,005	0	11,995	88.01%
OTHER FINANCING SOURCES							
Transfers In	105,640	0	105,640	105,640		0	100.00%
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	105,640	0	105,640	105,640		0	100.00%
Excess (deficiency) of revenues over expenditures				18,138			
Library Special 103							
REVENUES	6,328	0	6,328	8,372		2,044	132.31%
EXPENDITURES	6,328	15,000	21,328	11,164	0	10,164	52.34%
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	10,960	10,960	(10,792)		(21,752)	(98.47%)
TOTAL - OTHER FINANCING SOURCES	0	10,960	10,960	(10,792)		(21,752)	(98.47%)
Excess (deficiency) of revenues over expenditures				(13,584)			
Airport Operations 104							
REVENUES	437,000	0	437,000	270,723		(166,277)	61.95%
EXPENDITURES	439,640	0	439,640	323,017	0	116,623	73.47%
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				(52,294)			
Replacement Fund 105							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	(13,815)	(13,815)	(13,815)		0	100.00%
TOTAL - OTHER FINANCING SOURCES	0	(13,815)	(13,815)	(13,815)		0	100.00%
Excess (deficiency) of revenues over expenditures				(13,815)			
Abatement Fund 107							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				0			
Economic Development 207							
REVENUES	0	50,000	50,000	932		(49,068)	1.86%
EXPENDITURES	0	50,000	50,000	0	0	50,000	0.00%
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				932			
Court Fees 233							
REVENUES	26,500	8,142	34,642	34,632		(10)	99.97%
EXPENDITURES	26,500	8,142	34,642	30,580	0	4,062	88.28%
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				4,052			

MUNICIPALITY:
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OTHER MISC. (FUND 299) DETAIL LIST

SPECIAL REVENUES	BUDGET Approved Budget	BUDGET Resolutions Adj. Budget	BUDGET Adjusted Budget	ACTUALS Year to Date Total	Encumbrances (expend line only)	Budget Balance	Budget Variance %
SDCSWA REPLACEMENT							
REVENUES	0	0	0			0	n/a
EXPENDITURES	0	0	0	0	0	(0)	n/a
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	(782)	(782)	(782)		0	100.00%
TOTAL - OTHER FINANCING SOURCES	0	(782)	(782)	(782)		0	100.00%
Excess (deficiency) of revenues over expenditures				(783)			
Seizure Funds 241							
REVENUES	5,000	20,000	25,000	12,046		(12,954)	48.18%
EXPENDITURES	5,000	20,000	25,000	17,378	0	7,622	69.51%
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				(5,332)			
Traffic Safety Grant (ODWI) 253							
REVENUES	13,921	12,179	26,100	8,638		(17,462)	33.10%
EXPENDITURES	13,921	14,039	27,960	16,813	0	11,147	60.13%
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				(8,175)			
Civi Emerg Law Enforcement 225							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	(14,291)	(14,291)	(14,291)		(0)	100.00%
TOTAL - OTHER FINANCING SOURCES	0	(14,291)	(14,291)	(14,291)		(0)	100.00%
Excess (deficiency) of revenues over expenditures				(14,291)			
Las Vegas Police Department Awards 283							
REVENUES	0	1,280	1,280	1,280		0	100.00%
EXPENDITURES	500	1,940	2,440	1,613	0	827	66.11%
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				(333)			
Fourth of July Fiesta Fund 288							
REVENUES	26,000	0	26,000	29,544		3,544	113.63%
EXPENDITURES	48,850	0	48,850	48,069	0	781	98.40%
OTHER FINANCING SOURCES							
Transfers In	25,000	0	25,000	25,000		0	100.00%
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	25,000	0	25,000	25,000		0	100.00%
Excess (deficiency) of revenues over expenditures				6,475			
Federal Law Enforcement 226							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	(21,507)	(21,507)	(21,507)		0	100.00%
TOTAL - OTHER FINANCING SOURCES	0	(21,507)	(21,507)	(21,507)		0	100.00%
Excess (deficiency) of revenues over expenditures				(21,507)			

MUNICIPALITY:
Period Ending: 06/30/2014

OTHER MISC. (FUND 299) DETAIL LIST

SPECIAL REVENUES	BUDGET Approved Budget	BUDGET Resolutions Adj. Budget	BUDGET Adjusted Budget	ACTUALS Year to Date Total	Encumbrances (expend line only)	Budget Balance	Budget Variance %
Stimulus Mills 291							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				0			
Seizures & Donations 293							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				0			
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				0			
Fire Protection Fund 764							
REVENUES	16,200		16,200	18,561		2,361	114.57%
EXPENDITURES	16,200	42,995	59,195	39,753	0	19,442	67.16%
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				(21,192)			
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				0			
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES							
Transfers In	0	0	0	0		0	n/a
Transfers (Out)	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenditures				0			
FUND 299 SUMMARY							
Revenue - TOTAL	$530,949	$91,601	$622,550	$385,231		(237,319)	61.88%
Expenditures - TOTAL	$656,939	$152,116	$809,055	$576,393	$0	232,662	71.24%
TOTAL - OTHER FINANCING SOURCES	$130,640	($39,435)	$91,205	$69,453		($21,752)	76.15%

MUNICIPALITY:
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CAPITAL PROJECTS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			$	%
REVENUES							
GRT- Dedication	$0	$0	$0	$0		$0	n/a
GRT- Infrastructure	$660,000	$0	$660,000	$553,844		($106,156)	83.92%
Bond Proceeds	$0	$0	$0	$0		$0	n/a
State Grants		$0	$0	$0		$0	n/a
CDBG funding	$351,967	$256,760	$608,727	$0		($608,727)	0.00%
State Grants	$251,048	$56,609	$307,657	$41,133		($266,524)	13.37%
Federal Grants (other)	$1,012,452	$663,086	$1,675,538	$21,906		($1,653,632)	1.31%
Legislative Appropriations		$0	$0	$0		$0	n/a
Investment Income	$0	$0	$0	$0		$0	n/a
Miscellaneous	$10,000	$0	$10,000	$10,566		$566	105.66%
TOTAL CAPITAL PROJECTS REVENUES	$2,285,467	$976,455	$3,261,922	$627,449		($2,634,473)	19.24%
EXPENDITURES							
Parks/Recreation	$0	$0	$0	$0	$0	$0	n/a
Housing	$0	$0	$0	$0	$0	$0	n/a
Equipment & Buildings	$101,000	$22,155	$123,155	$97,685	$0	$25,470	79.32%
Facilities	$0	$0	$0	$0	$0	$0	n/a
Transit		$0	$0	$0	$0	$0	n/a
Utilities	$0	$0	$0	$0	$0	$0	n/a
Airports		$0	$0	$0	$0	$0	n/a
Infrastructure	$2,376,244	$1,335,359	$3,711,603	$947,171	$0	$2,764,432	25.52%
Debt Service Payments (P&I)-GO Bonds	$0	$0	$0	$0	$0	$0	n/a
Debt Service Payments (P&I)-Rev. Bonds	$0	$0	$0	$0	$0	$0	n/a
Other	$10,000	$0	$10,000	$9,854	$0	$146	98.54%
TOTAL CAPITAL PROJECTS EXPENDITURE	$2,487,244	$1,357,514	$3,844,758	$1,054,709	$0	$2,790,049	27.43%
OTHER FINANCING SOURCES							
Transfers In	$96,000	$256,429	$352,429	$352,427		($2)	100.00%
Transfers (Out)	($393,785)	($100,000)	($493,785)	($493,954)		($169)	100.03%
TOTAL - OTHER FINANCING SOURCES	($297,785)	$156,429	($141,356)	($141,527)		($171)	100.12%
Excess (deficiency) of revenues over expenditures				($568,787)			

MUNICIPALITY:
Period Ending: 06/30/2014

DEBT SERVICE

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			$	%
GENERAL OBLIGATION BONDS [FUND 401]							
REVENUES:							
General Obligation - (Property tax)	$0	$0	$0	$0		$0	n/a
Investment Income	$0	$0	$0	$0		$0	n/a
Other - Misc	$0	$0	$0	$0		$0	n/a
TOTAL REVENUES	$0	$0	$0	$0		$0	n/a
EXPENDITURES							
General Obligation - Principal	$0	$0	$0	$0	$0	$0	n/a
General Obligation - Interest	$0	$0	$0	$0	$0	$0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	$0	$0	$0	$0	$0	$0	n/a
TOTAL EXPENDITURES	$0	$0	$0	$0	$0	$0	n/a
OTHER FINANCING SOURCES							
Transfers In	$0	$0	$0	$0		$0	n/a
Transfers (Out)	$0	$0	$0	$0		$0	n/a
TOTAL - OTHER FINANCING SOURCES	$0	$0	$0	$0		$0	n/a
Excess (deficiency) of revenues over expenditures [401]				$0			
REVENUE BONDS [FUND 402]							
REVENUES:							
Bond Proceeds	$0	$0	$0	$0		$0	n/a
Revenue Bonds - GRT	$367,000	$0	$367,000	$302,920		$64,080	82.54%
Investment Income	$17,000	$0	$17,000	$10,803		$6,197	63.55%
Revenue Bonds - Other	$10,500	$0	$10,500	$10,176		$324	96.91%
REVENUE BOND REVENUE - TOTAL	$394,500	$0	$394,500	$323,899		$70,601	82.10%
EXPENDITURES							
Revenue Bonds - Principal	$629,462	$4,000	$633,462	$667,000	$0	($33,538)	105.29%
Revenue Bonds - Interest	$285,464	$0	$285,464	$205,451	$0	$80,013	71.97%
Other Revenue Bond Payments	$0	$0	$0		$0	$0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	$21,975	$0	$21,975	$12,036	$0	$9,939	54.77%
TOTAL DEBT SERVICE FUND EXPENDITURES	$936,901	$4,000	$940,901	$884,487	$0	$56,414	94.00%
OTHER FINANCING SOURCES							
Transfers In	$708,736	$0	$708,736	$708,736		$0	100.00%
Transfers (Out)	($96,000)	($1,000,000)	($1,096,000)	($1,096,000)		$0	100.00%
TOTAL - OTHER FINANCING SOURCES	$612,736	($1,000,000)	($387,264)	($387,264)		$0	100.00%
Excess (deficiency) of revenues over expenditures [402]				($947,852)			
OTHER DEBT SERVICE [FUND 403]							
REVENUES:							
Investment Income	$900	$0	$900	$3,203		$2,303	355.89%
Loan Revenue	$0	$0	$0	$0		$0	n/a
OTHER DEBT SERVICE REVENUE - TOTAL	$900	$0	$900	$3,203		$2,303	355.89%
EXPENDITURES							
NMFA Loan Payments	$588,929	$14,222	$603,151	$520,488	$0	($82,663)	86.29%
Board of Finance Loan Payments	$0	$0	$0	$0	$0	$0	n/a
Other Debt Service - Misc	$0	$0	$0	$0	$0	$0	n/a
TOTAL DEBT SERVICE FUND EXPENDITURES	$588,929	$14,222	$603,151	$520,488	$0	($82,663)	86.29%
OTHER FINANCING SOURCES							
Transfers In	$546,587	$25,427	$572,014	$572,014		$0	100.00%
Transfers (Out)	$0	$0	$0	$0		$0	n/a
TOTAL - OTHER FINANCING SOURCES	$546,587	$25,427	$572,014	$572,014		$0	100.00%
Excess (deficiency) of revenues over expenditures [403]				$54,729			

MUNICIPALITY:
Period Ending: 06/30/2014

ENTERPRISE FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			$	%
REVENUES Water Fund							
Charges for Services	$4,025,131	$500,000	$4,525,131	$4,629,438		$104,307	102.31%
Interest on Investments	$53,900	$0	$53,900	$15,429		($38,471)	28.63%
Gross Receipts - dedicated	$718,426	$31,574	$750,000	$600,888		($149,112)	80.12%
Grants - Federal	$0	$0	$0	$0		$0	n/a
Grants - State	$1,228,250	$5,870,393	$7,098,643	$3,550,890		($3,547,753)	50.02%
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$217,750	$1,248,464	$1,466,214	$789,076		($677,138)	53.82%
TOTAL REVENUES - Water Fund	$6,243,457	$7,650,431	$13,893,888	$9,585,722		($4,308,166)	68.99%
EXPENDITURES							
Water Fund	$8,918,541	$7,163,826	$16,082,367	$9,534,687	$0	$6,547,680	59.29%
OTHER FINANCING SOURCES							
Transfers In	$103,200	$1,020,000	$1,123,200	$1,123,200		$0	100.00%
Transfers (Out)	($1,062,497)	($26,793)	($1,089,290)	($1,089,290)		$0	100.00%
TOTAL-OTHER FINANCING SOURCES	($959,297)	$993,207	$33,910	$33,910		$0	100.00%
Excess (deficiency) of revenues over expenditures				$84,945			
REVENUES Solid Waste							
Charges for Services	$3,077,000	$0	$3,077,000	$3,005,371		($71,629)	97.67%
Interest on Investments	$2,550	$0	$2,550	$4,373		$1,823	171.49%
Gross Receipts - dedicated	$184,000	$0	$184,000	$151,486		($32,514)	82.33%
Grants - Federal	$0	$0	$0	$0		$0	n/a
Grants - State	$0	$11,200	$11,200	$0		($11,200)	0.00%
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$6,500	$0	$6,500	$7,928		$1,428	121.97%
TOTAL REVENUES - Solid Waste Fund	$3,270,050	$11,200	$3,281,250	$3,169,157		($112,093)	96.58%
EXPENDITURES							
Solid Waste	$4,371,686	$11,200	$4,382,886	$2,020,326	$0	$2,362,560	46.10%
OTHER FINANCING SOURCES							
Transfers In	$0	$0	$0	$0		$0	n/a
Transfers (Out)	($834,052)	($42,446)	($876,498)	($876,498)		$0	100.00%
TOTAL-OTHER FINANCING SOURCES	($834,052)	($42,446)	($876,498)	($876,498)		$0	100.00%
Excess (deficiency) of revenues over expenditures				$272,333			
REVENUES Waste Water							
Charges for Services	$3,122,000	$0	$3,122,000	$2,634,373		($487,627)	84.38%
Interest on Investments	$13,000	$0	$13,000	$10,829		($2,171)	83.30%
Gross Receipts - dedicated	$0	$0	$0	$0		$0	n/a
Grants - Federal	$0	$0	$0	$0		$0	n/a
Grants - State	$640,000	$0	$640,000	$89,655		($550,345)	14.01%
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$0	$0	$0	$0		$0	n/a
TOTAL REVENUES - Waste Water Fund	$3,775,000	$0	$3,775,000	$2,734,858		($1,040,142)	72.45%
EXPENDITURES							
Waste Water	$3,737,300	$8,267	$3,745,567	$2,524,110	$100,712	$1,120,745	67.39%
OTHER FINANCING SOURCES							
Transfers In	$1,448,380	$0	$1,448,380	$1,085,850		($362,530)	74.97%
Transfers (Out)	($1,845,015)	$0	($1,845,015)	($1,383,208)		$461,807	74.97%
TOTAL-OTHER FINANCING SOURCES	($396,635)	$0	($396,635)	($297,357)		$99,278	74.97%
Excess (deficiency) of revenues over expenditures				($86,609)			

MUNICIPALITY:
Period Ending: 06/30/2014

ENTERPRISE FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			$	%
REVENUES							
Airport							
Charges for Services	$0	$0	$0	$0		$0	n/a
Interest on Investments	$0	$0	$0	$0		$0	n/a
Gross Receipts - dedicated	$0	$0	$0	$0		$0	n/a
Grants - Federal	$0	$0	$0	$0		$0	n/a
Grants - State	$0	$0	$0	$0		$0	n/a
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$0	$0	$0	$0		$0	n/a
TOTAL REVENUES - Airport Fund	$0	$0	$0	$0		$0	n/a
EXPENDITURES							
Airport	$0	$0	$0	$0	$0	$0	n/a
OTHER FINANCING SOURCES							
Transfers In	$0	$0	$0	$0		$0	n/a
Transfers (Out)	$0	$0	$0	$0		$0	n/a
TOTAL-OTHER FINANCING SOURCES	$0	$0	$0	$0		$0	n/a
Excess (deficiency) of revenues over expenditures				$0			
REVENUES							
Ambulance							
Charges for Services	$0	$0	$0	$0		$0	n/a
Interest on Investments	$0	$0	$0	$0		$0	n/a
Gross Receipts - dedicated	$0	$0	$0	$0		$0	n/a
Grants - Federal	$0	$0	$0	$0		$0	n/a
Grants - State	$0	$0	$0	$0		$0	n/a
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$0	$0	$0	$0		$0	n/a
TOTAL REVENUES - Ambulance Fund	$0	$0	$0	$0		$0	n/a
EXPENDITURES							
Ambulance	$0	$0	$0	$0	$0	$0	n/a
OTHER FINANCING SOURCES							
Transfers In	$0	$0	$0	$0		$0	n/a
Transfers (Out)	$0	$0	$0	$0		$0	n/a
TOTAL-OTHER FINANCING SOURCES	$0	$0	$0	$0		$0	n/a
Excess (deficiency) of revenues over expenditures				$0			
REVENUES							
Cemetery							
Charges for Services	$0	$0	$0	$0		$0	n/a
Interest on Investments	$0	$0	$0	$0		$0	n/a
Gross Receipts - dedicated	$0	$0	$0	$0		$0	n/a
Grants - Federal	$0	$0	$0	$0		$0	n/a
Grants - State	$0	$0	$0	$0		$0	n/a
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$0	$0	$0	$0		$0	n/a
TOTAL REVENUES - Cemetery Fund	$0	$0	$0	$0		$0	n/a
EXPENDITURES							
Cemetery	$0	$0	$0	$0	$0	$0	n/a
OTHER FINANCING SOURCES							
Transfers In	$0	$0	$0	$0		$0	n/a
Transfers (Out)	$0	$0	$0	$0		$0	n/a
TOTAL-OTHER FINANCING SOURCES	$0	$0	$0	$0		$0	n/a
Excess (deficiency) of revenues over expenditures				$0			

MUNICIPALITY:
Period Ending: 06/30/2014

ENTERPRISE FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS Approved Budget	Budget Adjustments	Adjusted Budget	ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative) $	%
REVENUES							
Housing							
Charges for Services	$379,000	$0	$379,000	$407,436		$28,436	107.50%
Interest on Investments	$1,000	$0	$1,000	$698		($302)	69.76%
Gross Receipts - dedicated	$0	$0	$0	$0		$0	n/a
Grants - Federal	$1,350,015	$0	$1,350,015	$1,026,401		($323,614)	76.03%
Grants - State	$0	$0	$0	$0		$0	n/a
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$9,800	$0	$9,800	$7,316		($2,484)	74.65%
TOTAL REVENUES - Housing Fund	$1,739,815	$0	$1,739,815	$1,441,850		($297,965)	82.87%
EXPENDITURES							
Housing	$2,052,434	$3,092	$2,055,526	$1,440,812	$0	$614,714	70.09%
OTHER FINANCING SOURCES							
Transfers In	$55,000	$31,337	$86,337	$86,337		($0)	100.00%
Transfers (Out)	($55,000)	($31,337)	($86,337)	($86,337)		$0	100.00%
TOTAL-OTHER FINANCING SOURCES	$0	$0	$0	$0		$0	n/a
Excess (deficiency) of revenues over expenditures				$1,039			
REVENUES							
Parking Facilities							
Charges for Services	$0	$0	$0	$0		$0	n/a
Interest on Investments	$0	$0	$0	$0		$0	n/a
Gross Receipts - dedicated	$0	$0	$0	$0		$0	n/a
Grants - Federal	$0	$0	$0	$0		$0	n/a
Grants - State	$0	$0	$0	$0		$0	n/a
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$0	$0	$0	$0		$0	n/a
TOTAL REVENUES - Parking Facilities	$0	$0	$0	$0		$0	n/a
EXPENDITURES							
Parking Facilities	$0	$0	$0	$0	$0	$0	n/a
OTHER FINANCING SOURCES							
Transfers In	$0	$0	$0	$0		$0	n/a
Transfers (Out)	$0	$0	$0	$0		$0	n/a
TOTAL-OTHER FINANCING SOURCES	$0	$0	$0	$0		$0	n/a
Excess (deficiency) of revenues over expenditures				$0			
REVENUES							
Other Enterprise-Gas							
Charges for Services	$5,115,500	$500,000	$5,615,500	$5,686,289		$70,789	101.26%
Interest on Investments	$8,250	$0	$8,250	$18,106		$9,856	219.47%
Gross Receipts - dedicated	$0	$0	$0	$0		$0	n/a
Grants - Federal	$0	$0	$0	$0		$0	n/a
Grants - State	$550,000	$0	$550,000	$0		($550,000)	0.00%
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$0	$0	$0	$0		$0	n/a
TOTAL REV. - Other Enterprise Fund	$5,673,750	$500,000	$6,173,750	$5,704,395		($469,355)	92.40%
EXPENDITURES							
Other Enterprise Fund	$5,013,121	$500,000	$5,513,121	$5,216,103	$0	$297,018	94.61%
OTHER FINANCING SOURCES							
Transfers In	$1,073,000	$0	$1,073,000	$1,073,000		$0	100.00%
Transfers (Out)	($1,744,610)	$0	($1,744,610)	($1,744,610)		$0	100.00%
TOTAL-OTHER FINANCING SOURCES	($671,610)	$0	($671,610)	($671,610)		$0	100.00%
Excess (deficiency) of revenues over expenditures				($183,319)			

MUNICIPALITY:
Period Ending: 06/30/2014

ENTERPRISE FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			$	%
REVENUES							
Transportation 231 & 235							
Charges for Services	$16,000	$0	$16,000	$15,722		($278)	98.26%
Interest on Investments	$0	$0	$0	$0		$0	n/a
Gross Receipts - dedicated	$0	$0	$0	$0		$0	n/a
Grants - Federal	$0	$0	$0	$0		$0	n/a
Grants - State	$147,382		$147,382	$115,488		($31,894)	78.36%
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$0	$0	$0	$0		$0	n/a
TOTAL REV. - Other Enterprise Fund	$163,382	$0	$163,382	$131,210		($32,172)	80.31%
EXPENDITURES							
Other Enterprise Fund	$353,629	$0	$353,629	$301,811	$0	$51,818	85.35%
OTHER FINANCING SOURCES							
Transfers In	$175,997	$50,937	$226,934	$226,392		($542)	99.76%
Transfers (Out)	$0	$0	$0	$0		$0	n/a
TOTAL-OTHER FINANCING SOURCES	$175,997	$50,937	$226,934	$226,392		($542)	99.76%
Excess (deficiency) of revenues over expenditures				$55,791			
REVENUES							
Other Enterprise (enter fund name)							
Charges for Services	$0	$0	$0	$0		$0	n/a
Interest on Investments	$0	$0	$0	$0		$0	n/a
Gross Receipts - dedicated	$0	$0	$0	$0		$0	n/a
Grants - Federal	$0	$0	$0	$0		$0	n/a
Grants - State	$0	$0	$0	$0		$0	n/a
Legislative Appropriation	$0	$0	$0	$0		$0	n/a
Other	$0	$0	$0	$0		$0	n/a
TOTAL REV. - Other Enterprise Fund	$0	$0	$0	$0		$0	n/a
EXPENDITURES							
Other Enterprise Fund	$0	$0	$0	$0	$0	$0	n/a
OTHER FINANCING SOURCES							
Transfers In	$0	$0	$0	$0		$0	n/a
Transfers (Out)	$0	$0	$0	$0		$0	n/a
TOTAL-OTHER FINANCING SOURCES	$0	$0	$0	$0		$0	n/a
Excess (deficiency) of revenues over expenditures				$0			

MUNICIPALITY:
Period Ending: 06/30/2014

INTERNAL SERVICE / TRUST & AGENCY FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			$	%
INTERNAL SERVICE FUNDS [600]							
REVENUES							
Charges for Services	$0	$0	$0	$0		$0	n/a
Interest on Investments	$0	$0	$0	$0		$0	n/a
Miscellaneous revenues	$500	$0	$500	$7,649		$7,149	1529.75%
TOTAL REVENUES	$500	$0	$500	$7,649		$7,149	1529.75%
EXPENDITURES							
Operating Expenditures	$2,038,358	$0	$2,038,358	$1,554,640	$0	$483,718	76.27%
Miscellaneous	$0	$0	$0	$0	$0	$0	n/a
TOTAL EXPENDITURES	$2,038,358	$0	$2,038,358	$1,554,640	$0	$483,718	#REF!
OTHER FINANCING SOURCES							
Transfers In	$2,063,175	($99,279)	$1,963,896	$1,963,897		($1)	100.00%
Transfers (Out)	($187,679)	$0	($187,679)	($187,679)		$0	100.00%
TOTAL - OTHER FINANCING SOURCES	$1,875,496	($99,279)	$1,776,217	$1,776,218		$1	n/a
Excess (deficiency) of revenues over expenditures				$229,227			
TRUST AND AGENCY FUNDS [700]							
REVENUES							
Investments	$0	$0	$0	$0		$0	n/a
Interest on Investments	$0	$0	$0	$0		$0	n/a
Tax Revenues	$0	$0	$0	$0		$0	n/a
Miscellaneous revenues	$0	$0	$0	$114,115		$114,115	n/a
TOTAL REVENUES	$0	$0	$0	$114,115		$114,115	n/a
EXPENDITURES							
General Governmnent/Benefits	$0	$0	$0	$0	$0	$0	n/a
Capital Outlay	$0	$0	$0	$0	$0	$0	n/a
Debt Service	$0	$0	$0	$0	$0	$0	n/a
Miscellaneous	$0	$0	$0	$97,016	$0	($97,016)	n/a
TOTAL EXPENDITURES	$0	$0	$0	$97,016	$0	($97,016)	n/a
OTHER FINANCING SOURCES							
Transfers In	$0	$0	$0	$0		$0	n/a
Transfers (Out)	$0	$0	$0	$0		$0	n/a
TOTAL - OTHER FINANCING SOURCES	$0	$0	$0	$0		$0	n/a
Excess (deficiency) of revenues over expenditures				$17,099			

DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMMENT DIVISION
QUARTERLY REPORT

MUNICIPALITY:
CITY OF LAS VEGAS
Period Ending: 06/30/2014

Schedule of Investments:

Type of Investment	Fund Number	Investment Date	Maturity Date	Source (Bank or Fiscal Agent)	Book Value	Market Value
						$0
GRAND TOTAL					$0	$0

State of New Mexico
City of Las Vegas
2014 Budget Year
Cross-Walk of City of Las Vegas Fund #'s to State DFA Fund #'s

FUND # PER STATE	FUND # PER CITY	Name of Fund		Cash Balance 06/30/2014
101	**101**	**General Fund**		
		Checking	$ 1,615,050.59	
		Now Account	850,000.00	
		Petty Cash	550.00	
		Total General Fund		2,465,600.59
2XX	**Special Revenue Funds:**			
201	201	Correction		$ 4,517.10
206	206	Emergency Medical Services		109.58
207	294	Enhanced 911		(530.98)
209	203	Fire Protection Fund		
		Checking Account	54,600.35	
		NMFA	-	
		NMFA	-	
		Total Fire Protection Fund		54,600.35
211	215	Law Enforcement Protection Fund		4,516.37
214	202	Lodger's Tax		201,585.33
216		Municipal Street:		
	216	Street Improvement (PW)		310,207.65
217		Recreation:		
	204	Parks		-
	280	Recreation Center		
		Checking	19,167.24	
		Petty Cash	210.00	
		Total Recreation		19,377.24
218		Intergovernmental Grants:		
	205	Communities That Care		-
	213	State Library Grant		(167.92)
	218	Historical Preservation		2,549.44
	240	2010 JAG		-
	242	Health Council		978.68
	252	KAB Grant		584.84
	259	NM YOUTH COMM		85,203.77
	260	Waste Isolation Pilot Project		6,000.00
	261	2011 Bulletproof Vest		(1,192.50)
	262	2011 JAG		-
	263	2012 JAG		(1,052.83)
	264	2013 JAG		-
	265	2013 JAG DJ-BX-0587		-
	271	SM County DWI Program		(6,296.30)
	272	2012 JAG		-
	285	Wrongful Conviction		(5,274.74)
	290	Stimulus JAG		
	292	JAG Recovery ACT		-
	295	2010 JAG		-
	296	2010 Region IV		1,446.32
	297	JAG DCE/SP		(1,741.10)
	298	2013 Region IV JAG Grant		(2,243.18)
		Total Intergovernmental Grants		78,794.48
219				
	282	Senior Citizens Center		(103,836.44)

State of New Mexico
City of Las Vegas
2014 Budget Year
Cross-Walk of City of Las Vegas Fund #'s to State DFA Fund #'s

FUND # PER STATE	FUND # PER CITY	Name of Fund		Cash Balance 06/30/2014
299		Other:		
	102	Sick Leave Contingency Fund		201,247.45
	103	Library Special Fund		9,441.41
	104	Airport Operations		(269,601.26)
	105	Replacement Fund		13,347.65
	106			-
	107	Abatement Fund		6,892.39
	207	Economic Development:		
		Checking Account	373,382.24	
		Now Account	100,000.00	
		Total Economic Development		473,382.24
	225	Civil Emerg Preparedness		-
	226	Federal Law Enforcement		-
	233	Court Fines		5,348.99
	239	Museum		
	241	Seizures		265.79
	253	NM Traffic Safety OT		(5,688.82)
	283	Las Vegas PD Awards		827.40
	284	Veterans		-
	288	4th of July Fiestas		31,392.67
	291	Stimulus Mills Fund		46,062.31
	293	Seizures & Donations 2010		262.09
	764	Fire Protection Fund (Was a Trust & Agency)		21,762.57
		Total Other		534,942.88
300		**Capital Projects:**		
	214	Street CO-OP Projects		(203,075.82)
	217	Special Leg. Appropriations		(50,971.99)
	220	Capital Improvement		123,850.60
	275	Downtown Master Plan		-
	276	CDBG Comprehensive Plan		-
	277	CDBG Alamo Fund		18,967.20
	433	Rehab Taxiway ABC & Apron		212,341.18
	450	2012 Bonds		105,062.21
	465	Downtown Revitalization		7,871.50
	466	AM Disabilities Act		16,222.53
	468	Recreation Phase II		353,021.17
	469	Lighting Project		-
	471	Housing Planning Grant		-
		Total Capital Projects		583,288.58

State of New Mexico
City of Las Vegas
2014 Budget Year
Cross-Walk of City of Las Vegas Fund #'s to State DFA Fund #'s

FUND # PER STATE	FUND # PER CITY	Name of Fund		Cash Balance 06/30/2014
402		**Revenue Bonds:**		
	330	Recreation Phase II		562,805.75
	334	Municipal Pooled GRT		180,477.63
	634	NMFA Bond Debt Fund		
		Checking Account	149,880.86	
		NMFA Cash w/Trustee	1718.51	
		NMFA Cash Reserve w/Trustee	67695.52	
				219,294.89
	648	NMFA Bond Debt Fund		
		Checking Account	435,405.21	
		NMFA Cash w/Trustee	8,429.28	
		NOW Account	-	
				443,834.49
		Total Revenue Bonds		1,406,412.76
403		**Debt Service Other:**		
	337	NMFA Equipment Loan		
		Checking Account	258.25	
		NMFA Cash w/Trustee	118.80	
		NMFA Cash w/Trustee LV24	11,244.11	
		NMFA Cash W/Trustee- PD	23,293.87	
		NMFA Cash w/Trustee LV24	0.18	
				34,915.21
	338	NMFA Fire Equip Loan	1,364.00	-
		NMFA Cash w/Trustee Truck D/S	5.89	
		NMFA Cash w/Trustee Truck Addition	128.72	
				1,498.61
	635	NMFA Cash Loan Debt Serv		
		Checking Account	71,077.28	
		NMFA Cash w/Trustee	352,026.48	
		NMFA Cash 2003 Reserve w/Trustee	6,769.55	
		NMFA Cash w/Trustee	141,308.48	
		NMFA Cash w/Trustee 2003	8.17	
				571,189.96
	639	NMFA Debt Ser Reserve/WTR		226,517.33
	645	NMFA Debt Ser Cash Loan		
		Checking Account	(6,114.28)	
		NMFA Cash w/Trustee	23.08	
		NMFA Cash w/Trustee LV18	383.63	
		NMFA Cash w/Trustee LV21	949.23	
		NMFA Cash w/Trustee LV22	739.50	
		NMFA Cash w/Trustee LV23	684.40	
				(3,334.44)
				830,786.67

500	**Enterprise Funds:**		
	Waste Water:		
610	Waste Water		(173,949.23)
611	Waste Water Replacement		923,044.53
612	Waste Water Reserve		777,370.82
613	Waste Water Construction		
	Checking Account	268,676.92	
	NMFA Cash w/Trustee	-	
			268,676.92
616	WW Revenue Bond Reserve		996.49
617	WW Debt Ser/Plant Upgrade		346,424.70
618	Waste Water Plant		-
	Total Waste Water		2,142,564.23
	Natural Gas:		
620	Natural Gas		1,586,317.09
621	Gas Replacement		111,066.71
622	Gas Reserve		873,517.11
627	Gas Construction		1,413,690.55
629	Gas Meter Deposits		
	Checking Account	116,842.50	
	NOW Account	157,480.00	
	Total Gas Meter Deposits		274,322.50
	Total Natural Gas		4,258,913.96

State of New Mexico
City of Las Vegas
2014 Budget Year
Cross-Walk of City of Las Vegas Fund #'s to State DFA Fund #'s

FUND # PER STATE	FUND # PER CITY	Name of Fund		Cash Balance 06/30/2014
500		**Enterprise Funds:**		
		Solid Waste:		
	630	Solid Waste		677,973.99
	633	Solid Waste Construction		
		Checking Account	130,972.07	
		NMFA Account	(11,113.00)	
		Total Solid Waste Construction		119,859.07
	637	Landfill Closure		-
		Checking Account	-	
		NMFA Account	1,836,330.49	
		Total Landfill Closure		1,836,330.49
		Total Solid Waste		2,634,163.55
		Water:		
	640	Water		
		Checking Account	934,407.54	
		NMFA Water Reserve Bonds	332,140.63	
		NMFA Water Reserve Direct Loan	33,214.07	
				1,299,762.24
	641	Water Replacement		425,313.27
	642	Water Reserve		
		Checking Account	56,573.32	
		NOW Account	305,000.00	
		Total Water Reserve		361,573.32
	643	Water Construction		
		Checking Account	473,892.66	
		NOW Account	8,517.69	
		Total Water Construction		482,410.35
	646	Water Improvement Bonds		
		Checking Account	1,178,411.56	
		NMFA Cash w/Trustee Grant Prgm	23,398.04	
		NMFA Cash w/Trustee Taylor Well	366,774.04	
				1,568,583.64
	647	Water Acquisition/Rights		22,905.73
	649	Meter Deposits		
		Checking Account	15,447.93	
		NOW Account	342,520.00	
		Total Meter Deposits		357,967.93
		Total Water		4,518,516.48

State of New Mexico
City of Las Vegas
2014 Budget Year
Cross-Walk of City of Las Vegas Fund #'s to State DFA Fund #'s

FUND # PER STATE	FUND # PER CITY	Name of Fund		Cash Balance 06/30/2014
500		**Enterprise Funds:**		
		Housing:		
	652	Housing - Low Rent (Housing)		
		Checking Account	287,144.28	
		NOW Account	115,000.00	
		Total Housing - Low Rent (Housing)		402,144.28
	653	Section 8 Housing		-
	656	Homeownership (Turnkey)		
		Checking Account	194,267.80	
		NOW Account	145,000.00	
		Total Homeownership (Turnkey)		339,267.80
	657	Encino Project		-
	673	CFP 2009		-
	674	GRANT NM020007501-10		-
	675	GRANT NM02P007501-11		(12,350.92)
	676	NM02P007501 12CFP		(19,244.31)
	677	NM02P007501 14CFP		-
		Total Housing		709,816.85
		Transportation:		
	231	Transportation Grant (5311) (Was a **218**)		85,282.24
	235	Transportatin Center (Was a **299**)		-
		Total Transportation		85,282.24
600		**Internal Service Funds:**		
	336	Automated Sys Financing		152,089.55
	545	Utilities Administration		575,240.43
	546	Utilities Services		292,677.44
		Total Internal Service Funds		1,020,007.42
700		**Trust and Agency Funds:**		
	270	Mayor & Council Walkathon		896.50
	760	pd safekeeping		19,263.59
	762	Superior Ambulance (was part of EMS (206))		-
	763	Municipal Judge		14,732.36
	770	LV Day @ Legislature		236.19
		Total Trust and Agency Funds		35,128.64
		Grand Total		$ 21,794,765.53

State of New Mexico
City of Las Vegas
2014 Budget Year
RE-CAP Adjustments to Cash Balances

6/30/2014

	6/30/2013	6/30/2014	Change
Fund 101 - General Fund:			
Acct			
Beginning Cash in Bank			(4,206)
Certificate of Deposit converted to cash			-
Receivable A/R	1,469,389.06	120,701.06	1,348,688.00
Inventory/Inventory-Auto	9,771.14	9,852.05	(80.91)
Inventory/Inventory-Hardware	17,844.50	17,880.35	(35.85)
Inventory/Inventory-Janitorial	18,240.64	14,606.35	3,634.29
Inventory/Inventory-Office Supplies	49,713.52	45,826.43	3,887.09
Inventory/Inventory-Fuels & Oils	9,362.59	6,225.00	3,137.59
Due from Admn Office of the Courts	-	6,225.11	-
Due from other funds	244,873.42	230,590.94	14,282.48
Liabilities	(384,026.27)	(1,408.37)	(382,617.90)
Prior Year Adjustments	-		-
Year end Adjustmetns			
Total	1,435,168.60	450,498.92	986,688.79
Fund 201 - Corrections:			
Beginning Cash in Bank adjustment	-	-	**(2,320.00)**
Due from other funds	8,371.00	-	**8,371.00**
Total	-	-	**6,051.00**
Fund 206-EMS (206)			
payable			
Fund 207-E911 (294)			
Beginning Cash in Bank Adjustmnt	(5,716.72)	5,185.74	**(530.98)**
Receivable A/R			
Libality			
Total			**(530.98)**
Fund 209- Fire Protection Fund (203)			
payable			
Total			
Fund 211-LEPF (215)			
payable			-
Total			-
Fund 214- Lodgers Tax			
Liabilities			**41,368.00**
Total			41,368.00
Fund 216- Streets			
Beginning Cash Balance Adjustment			270,000.00
Receivable A/R	167,600.00		167,600.00
Due from other funds	2,679.46	-	2,679.46
Liabilities	18,235.19	458.92	(17,776.27)
Total	18,235.19	458.92	**422,503.19**
Fund 280 - Recreation:			
Petty Cash			-
Prior Year Adjustments - unrecorded income			
Liabilities	70,890.91	48,000.00	**(22,890.91)**
Total	70,890.91	48,000.00	**(22,890.91)**
Funds 218 - Intergovernmental Grants:			
Beginning Cash Balance Adjustment		-	(51,247.97)
ACCRUED A/R			46,625.47

DUE TO OTHER FUNDS			(845.43)	
Liabilities			(201.43)	
Total		-	(5,669.36)	*****
Fund 219 Senior Citizen (282)				
Beginning Cash Balance Adjustment			(80,615.00)	
A/R	119,108.00	-	119,108.00	
A/P	17,836.00	-	(17,836.00)	
total			20,657.00	

State of New Mexico
City of Las Vegas
2014 Budget Year
RE-CAP Adjustments to Cash Balances

	6/30/2013	6/30/2014	Change	
Fund 299 - Other:				
BEGINNING CASH BALANCE ADJUSTMENT			44,083.15	
A/R			7,764.64	
Fund 207 - Investment cashed in			(4,489.34)	
Fund 233 - Liabilities			(22,952.00)	
Fund 233 - Correction prior year balance			-	
Fund 253 - 2011 Receivable			-	
Fund 253 - Liabilities			-	
Fund 288 - Liabilities			-	
Fund 290 - 2011 Receivable			-	
Fund 290 - Liabilities			-	
Fund 291 - 2011 Receivable			-	
Fund 292 - 2011 Receivable			-	
Fund 293 - Liabilities			-	
Fund 295 - 2011 Receivable			-	
Fund 296 - 2011 Receivable			-	
Fund 296 - Liabilities			-	
Fund 764 - Correction prior years' errors			-	
Liabilities				
Total	-	-	24,406.45	*******
Fund 300 - Capital Projects:				
Fund 214 - Street CO-OP Projects - Liabilities		-	-	
Fund 214 - Street CO-OP Projects - Receivables			-	
Fund 217 - Special Leg. Appropriation - Receivables			-	
Fund 217 - Special Leg. Appropriation - Liabilities			-	******
Fund 432 - Prior year cash adjustment			319,003.00	
Fund 437 - Reclassify from Other Special Revenue	-			
Fund 450- 2012 Bonds				
Year End Adj.				
Total	-		319,003.00	bonds
Fund 402 - Revenue Bonds				
BEGINNING CASH BALANCE ADJUSTMENT			1,654,817.06	
A/R			65,204.82	
LIABILITIES			(2,119.16)	See Fund Nun
Fund 648- NMFA Bond Debt Fund				
Total			1,717,902.72	
				*****
Fund 403 - Debt Service Other:				
BEGINNING CASH BALANCE ADJUSTMENT	-		(1,084,887.16)	
Fund 338- NMFA Fire Equip Loan				See Fund Nun
Fund 635- NMFA Cash Loan Debt Svc.				
Fund 645- NMFA Debt Ser Cash Loan				****
Total			$ (1,084,887.16)	
Fund 640 - 649 : Water Fund:	-	-	-	
BEGINNING CASH BALANCE ADJUSTMENT			982,414.00	
Receivable/Accrued AR			(128,809.00)	
Prior year adjustments			-	
Liabilities			(70,989.00)	
Total	-		782,616.00	********
		-		
Fund 630, 633, 637 - Solid Waste:				
BEGINNING CASH BALANCE ADJUSTMENT			(8,681.55)	

Receivable/Accrued AR			(44,994.47)	
Liabilities			(57,600.95)	
Total		-	**(111,276.97)**	**********
Fund 610-618 - Waste Water:			-	
BEGINNING CASH BALANCE ADJUSTMENT			(81,372.34)	*******
A/R			(88,436.94)	
Liabilities			(27,551.34)	
Total	-	-	**(197,360.62)**	

State of New Mexico
City of Las Vegas
2014 Budget Year
RE-CAP Adjustments to Cash Balances

	6/30/2013	6/30/2014	Change	
Fund 652 - Housing:	-	-	-	
Certificate of Deposit converted to cash			-	
Receivable /AR Tenants			-	
Liabilities				
Fund 656 - Home Ownership:				
BEGINNING CASH BALANCE			54,614.51	
Receivable /AR Tenants			(19,281.18)	
Liabilities			(39,913.90)	
Due from Grantor - HUD				
Total			(4,580.57)	
Fund 620 - Natural Gas:				
BEGINNING CASH BALANCE ADJUSTMENT			(875.14)	
A/R			(35,012.04)	
Liabilities			12,535.99	
Total		-	**(23,351.19)**	*******
Fund - Transportation (231,235):				
AR			85.00	
AP				
Total			**85.00**	*******
Fund - Internal Service Funds (336, 545, 546):				
BEGININNG CASH BALANCE			3,179.51	
Liabilities			(34,241.47)	
Total			(31,061.96)	
Fund Trust and Agency:			0	
BEGINNING CASH BALANCE ADJUSTMENT			(343.00)	
Total			**(343.00)**	

SPECIAL
CITY COUNCIL MEETING AGENDA REQUEST

DATE: 07/22/2014 **DEPT: Finance** **MEETING DATE:07/28/2014**

ITEM/TOPIC: Resolution #14-47 Final Fiscal Year 2014- 2015 Budget Submission to DFA.

ACTION REQUESTED OF COUNCIL: Approval/Disapproval of Resolution #14-47 to adopt the Final FY 2014-2015 Budget for submission to DFA Local Government Division the City's oversight agency.

BACKGROUND/RATIONALE: The City of Las Vegas is required to develop, approve and adopt a Final Budget for submission to DFA Local Government by July 31, 2014.

STAFF RECOMMENDATION: Approval of Resolution #14-47 to adopt the Final Budget for FY 2014-2015 in order to submit to DFA Local Government.

COMMITTEE RECOMMENDATION:

THIS REQUEST FORM MUST BE SUBMITTED TO THE CITY MANAGER'S OFFICE NO LATER THAN 10:00 A.M. ON FRIDAY ONE AND A HALF WEEKS PRIOR TO THE CITY COUNCIL MEETING.

SUBMITTER'S SIGNATURE

REVIEWED AND APPROVED BY:

ALFONSO E. ORTIZ, JR.
MAYOR

ANN M. GALLEGOS
FINANCE DIRECTOR

ELMER J. MARTINEZ
ACTING CITY MANAGER

PURCHASING AGENT
(FOR BID AWARD ONLY)

DAVE ROMERO
CITY ATTORNEY

Approved as to Legal Sufficiency Only

(If Box is Initialed by City Mngr., Review and Sign)

CITY COUNCILSPECIAL MEETING AGENDA REQUEST

DATE: 7/22/14 **DEPT: Executive** **MEETING DATE: 7/28/14**

ITEM/TOPIC: Resolution No. 14-48 Repealing and Replacing Resolution 14-32

ACTION REQUESTED OF COUNCIL: Approval/Disapproval of Resolution 14-48 Repealing and Replacing Resolution 14-32 Restructuring of the City of Las Vegas - Organizational Chart.

BACKGROUND/RATIONALE: A resolution repealing and replacing Resolution 14-32 is necessary as there are aspects of the current organizational chart that are contrary to the Las Vegas City Charter.

STAFF RECOMMENDATION:

COMMITTEE RECOMMENDATION:

THIS REQUEST FORM MUST BE SUBMITTED TO THE CITY MANAGER'S OFFICE NO LATER THAN 10:00 A.M. ON FRIDAY ONE AND A HALF WEEKS PRIOR TO THE CITY COUNCIL MEETING.

SUBMITTER'S SIGNATURE

REVIEWED AND APPROVED BY:

ALFONSO E. ORTIZ, JR.
MAYOR

ANN MARIE GALLEGOS
FINANCE DIRECTOR

ELMER J. MARTINEZ
ACTING CITY MANAGER

PURCHASING AGENT
(FOR BID AWARD ONLY)

DAVE ROMERO
CITY ATTORNEY

Approved as to Legal Sufficiency Only

(If Box is Initialed by City Mngr., Review and Sign)

Approved to form 9-25-12

RESOLUTION NO. 14-48

A RESOLUTION REPEALING AND REPLACING RESOLUTION 14-32 RESTRUCTURING OF THE CITY OF LAS VEGAS ORGANIZATIONAL CHART

WHEREAS, the purpose of this Resolution is to abide by the provisions set forth by the City of Las Vegas Municipal Charter adopted March 2, 2012; and

WHEREAS, the City of Las Vegas received an attorney's opinion on July 14, 2014 concerning Resolution 14-32 in which there are aspects of the organizational chart that are contrary to the Las Vegas City Charter; and

WHEREAS, Section 5.07 Departments. (B) of the City Charter states "Each department **shall** be under the supervision of a department director, subject to the direction and supervision of the city manager"; and

WHEREAS, the City Charter establishes "Officer" positions which are appointed by the Mayor and approved by the City Council to include the City Manager, City Clerk, Chief of Police and City Attorney; and

WHEREAS, certain departments did not designate a department director and certain "Officers" were not delineated in the organizational chart; and

WHEREAS, the Restructuring of the Organization is allowed within the City of Las Vegas Charter, subject to approval by the Governing Body, wherein the City Manager shall establish such departments as are necessary for efficient administration of the City.

NOW, THEREFORE BE IT RESOLVED THE Governing Body of the City of Las Vegas repeals Resolution 14-32; and **BE IT FURTHER RESOLVED** that Resolution 14-48 and the attached reorganizational chart be **PASSED, APPROVED AND ADOPTED THIS _____ OF _____, 2014.**

_____

Alfonso E. Ortiz, Jr., Mayor

ATTEST:

_____

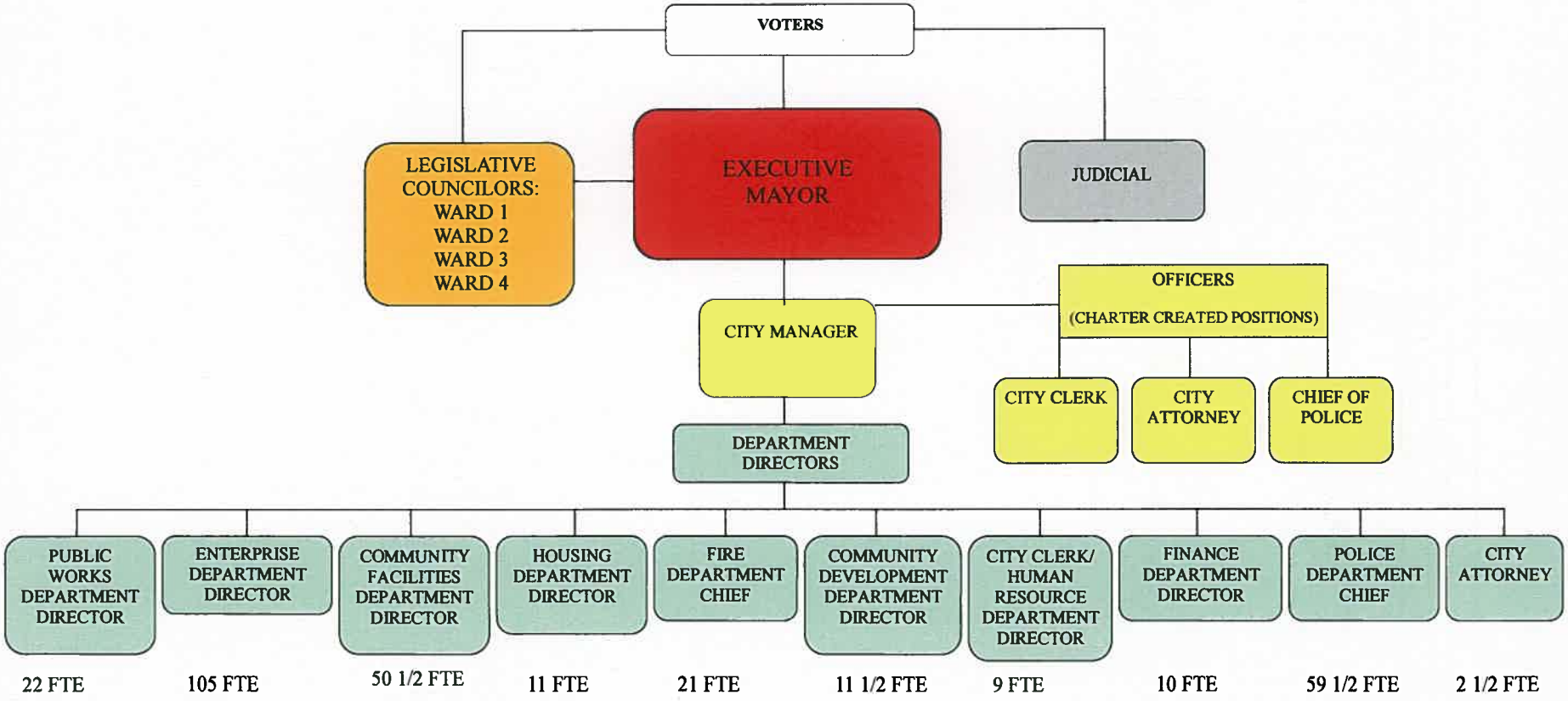
Casandra Fresquez, City Clerk

REVIEWED AND APPROVED AS TO FORM:

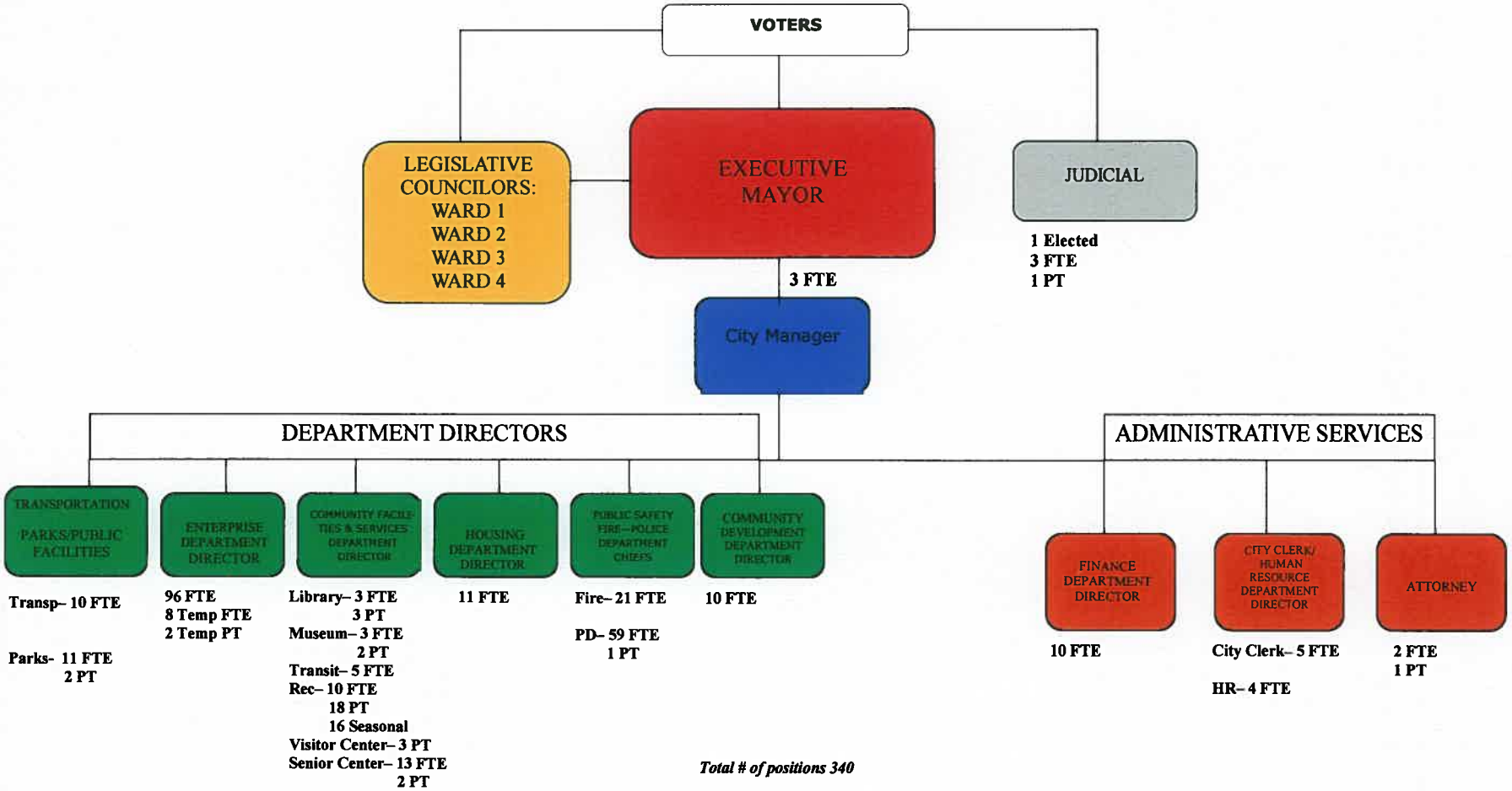
_____

Dave Romero, Jr., City Attorney

CITY OF LAS VEGAS
RESTRUCTURING
ORGANIZATIONAL CHART
July 2014



CITY OF LAS VEGAS
RESTRUCTURING
ORGANIZATIONAL CHART
May 2014



Total # of positions 340

RESOLUTION NO. 14-32

MUNICIPALITY OF CITY OF LAS VEGAS

RESTRUCTERING OF THE CITY OF LAS VEGAS ORGANIZATIONAL CHART

A RESOLUTION APPROVING THE ATTACHED RESTRUCTERING ORGANIZATIONAL CHART FOR THE CITY OF LAS VEGAS.

WHERAS, a Budget Hearing was conducted and the Governing Body reviewed a draft proposed restructuring chart and personnel specifications submitted by the City Manager; and

1. **WHERAS**, the attached restructuring organizational chart is found to be necessary and appropriate for implementation; and

WHERAS, the Restructuring of the Organizational Chart is allowed within the City of Las Vegas Charter in which is subject to approval of the Governing Body, the City Manager shall establish such departments as are necessary for efficient administration of the City.

NOW, THEREFORE BE IT RESOLVED THE Governing Body of the City of Las Vegas passes the attached Restructuring Organizational Charts.

PASSED, APPROVED AND ADOPTED THIS 20 **OF** May**, 2014.**

Alfonso E, Ortiz Jr.

ATTEST:

City Clerk-Casandra Fresquez

DANELLE J. SMITH
Attorney at Law

MAILING ADDRESS
P.O. Box 1811
Las Vegas, New Mexico 87701

OFFICE ADDRESS
812 Lincoln Avenue • Suite #1
Las Vegas, New Mexico 87701

July 14, 2014

HAND-DELIVERED

Elmer Martinez
Interim City Manager
City of Las Vegas
Las Vegas, New Mexico 87701

RE: Reorganization Chart for the City of Las Vegas

Dear Elmer:

I am writing this opinion letter to you in regard to the May 20, 2014, Resolution 14-32, which is entitled "A Resolution Approving the Attached Restructuring Organizational Chart for the City of Las Vegas" and its attached organizational chart ("Organizational Chart."). My references in this letter are to the Charter provisions.

As we have discussed, there are aspects of this organizational chart that are contrary to the existing Las Vegas City Charter as adopted March 2, 2010 ("Charter"). Let me explain.

First, under the Charter, there are three positions which, in addition to the City Manager, are appointed by the Mayor and confirmed by the Governing Body: the City Clerk (5.05), the City Attorney (5.04) and the Chief of Police (5.06). While the persons appointed to these positions and their staff may be under the administrative supervision of the City Manager, they do hold a somewhat independent status. I believe that the Organizational Chart adopted intends to show these position under "Administrative Services." However, the Chart switches the Chief of Police and the Finance Director.

The other Departments of the City are to be established by the City Manager, subject to the approval of the Governing Body (5.07A). Once the departments themselves are approved by the Governing Body, then the City Manager is required to appoint a Director for each of the Departments. (5.07C). The City Manager may serve as the Director of any Department except the City Clerk or the Finance Director (5.07 E). Upon appointment by the City Manager, these Directors must be approved by the Governing Body.

The May 20, 2014 Organizational Chart does seem to create six (6) Departments, though it does not include the Human Resources Department. Further, while the Chart seems to create a Transportation/Park/Public Facilities Department, the Chart does not apparently envision that

TELEPHONE: (505) 425-9346 • FAX NUMBER: (505) 425-9302
E-mail Address: smithlaw@desertgate.com

Department being led by a Director. This would be contrary to the Charter (5.07 B). The Finance Department, and its Director, should be included under the listing of Department Directors.

While the Chief of Police could serve both in that position as well as the Department Director over the Fire Department (similar to the City Clerk also serving as the Human Resource Director), I believe that this should be clarified on the Organizational Chart.

Thank you for the opportunity to comment on the Organizational Chart as it was revised. Please let me know if you would like to discuss this further.

Sincerely,

Danelle J. Smith