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City of Las Cruces[®]
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Council Action and Executive Summary

Item # 3 Ordinance/Resolution# 11-065 Council District: N/A

For Meeting of September 20, 2010
 (Adoption Date)

TITLE: A RESOLUTION APPROVING AND ACCEPTING A GRANT AGREEMENT BETWEEN THE CITY AND THE STATE OF NEW MEXICO CHILDREN, YOUTH, AND FAMILIES DEPARTMENT (CYFD) FOR THE DONA ANA COUNTY JUVENILE JUSTICE CONTINUUM. THE RESOLUTION AUTHORIZES THE CITY MANAGER TO SIGN THE AGREEMENT ON THE CITY'S BEHALF AND FURTHER AUTHORIZES THE NECESSARY SUB-AGREEMENTS WITH OUTSIDE PARTNERING ENTITIES OF THE CONTINUUM FOR ELIGIBLE GRANT ACTIVITIES FOR FY2011. THE RESOLUTION AMENDS THE CITY'S ADOPTED FY2011 BUDGET TO REFLECT ADDITIONAL FUNDING TO THE CITY'S JUVENILE CITATION PROGRAM DUE TO ADDITIONAL STATE FUNDING.

PURPOSE(S) OF ACTION: To accept an agreement between the City and the State of New Mexico Children, Youth, and Families Department, authorizing necessary sub-agreements, and amending the City's FY2011 adopted budget for juvenile justice programs.

Drafter and Staff Contact: Amber Parker <i>AP</i>		Department: Community Development <i>CD</i>		Phone: 541-2349	
Department	Signature	Phone	Department	Signature	Phone
Department Director	<i>PW</i>	528-3066	Budget	<i>Richard M. Hefner</i>	541-2107
			Assistant City Manager	<i>Justin San</i>	541-2271
Legal	<i>Kyle Blenny</i>	541-2128	City Manager	<i>John</i>	541-2076

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS: The City serves as the fiscal agent to a grant from the State of New Mexico Children, Youth, and Families Department related to funding under the State's Juvenile Justice Continuum Act. The City's Juvenile Citation Program (JCP) is funded in part by this grant, with the City providing a minimum of 40% of the JCP's funding in cash and in-kind match. Other programs that are funded by the State grant are the Juvenile Assessment and Reporting Center (JARC) which is administered by Families & Youth, Inc. (FYI). The Juvenile Justice Continuum Coordinator, a contract position supervised by the Juvenile District Court Judge, is also funded through the State grant.

Funding will provide support for the following programs with a total budget of \$415,086 of which the State will provide \$259,587 and the City will match with \$155,499 with in-kind, City general funds, donations, or grant funds from non-Federal sources, as follows.

Juvenile Citation Program – a diversion program providing alternatives to detention, in order to focus on increasing personal responsibility and education of youth and parents to prevent recidivism through collaboration with the local Juvenile Justice System. This is a continuation grant that has been supported by the City Council since 2006. Funding received from CYFD is \$176,500 with a \$155,499 match. See Exhibit “B.”

Juvenile Assessment & Reporting Center (JARC) – comprehensive assessment facility that serves as the centralized point of entry into the Doña Ana County juvenile justice system. This center in partnership with members of the Dona Ana County Juvenile Justice Continuum Board (DACJJCB) includes: the City of Las Cruces, Doña Ana County, the Judicial Committee and other juvenile justice stakeholders. The goal of the center is to decrease juvenile crime in Doña Ana County by providing a comprehensive program of assessment, case management, day-reporting and mentoring services for juveniles arrested for violations that do not require secure detention. Funding received from CYFD is \$70,320 with a \$32,100 required match, which is provided by FYI as the operator of the JARC. See Exhibit “B.”

Las Cruces Juvenile Justice Continuum Board (LCJJCB) Coordinator- monitors the activities of the DAC JJCB, plans and conducts quarterly meetings, participates in the expansion of services offered to County youth, and to pursue additional funding for other initiatives as identified in the their strategic plan. Funding received from CYFD is \$12,767, with no local match. Match will be assumed by the Juvenile Citation Program. See Exhibit “B.”

The Resolution provides administrative authority to the City Manager to approve any amendments to the agreement, if necessary in the future, and also corrects the City’s FY2010/2011 budget to reflect this agreement, as well as the City’s budget increase for the match. The Resolution authorizes the creation of sub-agreements with all the outside partners for the other programs funded by the State grant (i.e. JARC and Continuum Coordinator). The City Manager’s authority is limited to amendments to and signature on the City’s behalf on any non-budgetary issues within the agreement and the sub-agreements.

SUPPORT INFORMATION:

1. Resolution
2. Exhibit “A” – Agreement between the City and State of New Mexico CYFD # 11-690-12422
3. Exhibit “B” – Budget Adjustment

SOURCE OF FUNDING:

Is this action already budgeted?	Yes	<input checked="" type="checkbox"/>	See fund summary below
	No	<input type="checkbox"/>	If No, then check one below:
	<i>Budget Adjustment Attached</i>	<input type="checkbox"/>	Expense reallocated from:
	<input type="checkbox"/>	Proposed funding is from a new revenue	

		source (i.e. grant; see details below)
	<input type="checkbox"/>	Proposed funding is from fund balance in the _____ Fund.
Does this action create any revenue?		
	Yes	<input checked="" type="checkbox"/> Funds will be deposited into this fund: <u>2412</u>
	No	<input type="checkbox"/> There is no new revenue generated by this action.

FUND SUMMARY:

Fund Name(s)	Account Number(s)	Expenditure Proposed	Available Budgeted Funds in Current FY	Remaining Funds	Purpose for Remaining Funds
Juvenile Citation Program Fund – Fund 2412	24144010-xxxxxx-15001	\$42,020	\$134,480	\$176,500	Juvenile Citation Program implementation
	24144010 – xxxxxx-15002	\$13,476	\$56,844	\$70,320	JARC implementation
General Fund (Fund 1000) Cash Match	10184030-xxxxxx-15001	\$24,085	\$131,414	\$155,499	Cash match for increased grant requirements & regular operations

OPTIONS / ALTERNATIVES:

1. Vote “Yes”; this will approve the Resolution accepting the Agreement between the State of New Mexico Children, Youth, and Families Department and the City of Las Cruces. This action will allow the City of Las Cruces to continue to serve as fiscal agent with regard to the Dona Ana County Juvenile Justice Continuum Grant.
2. Vote “No”; this will not approve the Resolution denying the Agreement between the State of New Mexico Children, Youth and Families Department and the City of Las Cruces. This action will terminate all services under the Continuum grant agreement between the State of New Mexico Children, Youth, and Families Department and the City of Las Cruces.
3. Vote to “Modify” the Resolution; this would be based on Council direction.
4. Vote to “Table/Postpone” the Resolution; this will require direction from the City Council.

REFERENCE INFORMATION

The Resolution listed below is only for reference and is not included as attachments or exhibits.

1. Resolution 10-280

RESOLUTION NO. 11-065

A RESOLUTION APPROVING AND ACCEPTING A GRANT AGREEMENT BETWEEN THE CITY AND THE STATE OF NEW MEXICO CHILDREN, YOUTH, AND FAMILIES DEPARTMENT (CYFD) FOR THE DONA ANA COUNTY JUVENILE JUSTICE CONTINUUM. THE RESOLUTION AUTHORIZES THE CITY MANAGER TO SIGN THE AGREEMENT ON THE CITY'S BEHALF AND FURTHER AUTHORIZES THE NECESSARY SUB-AGREEMENTS WITH OUTSIDE PARTNERING ENTITIES OF THE CONTINUUM FOR ELIGIBLE GRANT ACTIVITIES FOR FY2011. THE RESOLUTION AMENDS THE CITY'S ADOPTED FY2011 BUDGET TO REFLECT ADDITIONAL FUNDING TO THE CITY'S JUVENILE CITATION PROGRAM DUE TO ADDITIONAL STATE FUNDING.

The City Council is informed that:

WHEREAS, the City Council approved Resolution 10-280 on May 17, 2010, authorizing the City to submit a grant application to the State of New Mexico Children, Youth, and Families Department (CYFD) for continued funding for various Juvenile Justice Programs in Dona Ana County; and

WHEREAS, the City serves as the fiscal agent for the Dona Ana County Juvenile Justice Continuum in accordance with the State's Juvenile Justice Continuum Act; and

WHEREAS, the CYFD has submitted an agreement for continued funding of the identified Juvenile Justice Continuum activities for FY2011; and

WHEREAS, the CYFD Agreement, Number 11-690-12422, attached to the Resolution is necessary so that operations of the City's Juvenile Citation Program (JCP); the Families & Youth, Inc.'s (FYI's) Juvenile Assessment and Reporting Center (JARC), and the Juvenile Justice Continuum Coordinator positions can proceed without interruption; and

WHEREAS, the City Staff is working with the Staff from CYFD to finalize plans to reflect the JCP functions relevant to a program expansion which was approved by the Dona Ana County Juvenile Justice Continuum Board in April of 2010; and

WHEREAS, these services would be in addition to the current model provided by the Citation Program; and

WHEREAS, the recommended new interventions would provide for greater opportunity for addressing juvenile delinquency in the community and provide substantial effort toward enhancing the current system of services; and

WHEREAS, an additional \$25,000 was awarded to the JCP for the purpose of such an expansion; and

WHEREAS, the City Staff have developed a budget adjustment to increase the City's match for the JCP to reflect the additional funds awarded by the State.

NOW, THEREFORE, Be it resolved by the governing body of the City of Las Cruces:

(I)

THAT the Agreement between the City of Las Cruces and the State of New Mexico Children, Youth, and Families Department, as shown in Exhibit "A," attached hereto and made part of this Resolution, is hereby approved and adopted.

(II)

THAT the City Manager is hereby authorized to accept and approve those future amendments, as may be necessary, excluding those that require amendment to the City's adopted budget, as it relates to this Agreement with the State of New Mexico Children, Youth, and Families Department for the Dona Ana County Juvenile Justice Continuum for FY2011.

(III)

THAT the City's adopted FY2010/2011 budget, as shown in Exhibit "B," attached hereto and made part of this Resolution, is hereby amended and approved.

(IV)

THAT the City Manager is hereby authorized to direct staff to develop sub-agreements with outside partners related to the Juvenile Assessment and Reporting Center, and the Juvenile Justice Continuum Coordinator requirements of the grant as it relates to this Agreement with the State of New Mexico Children, Youth, and Families Department related to the Dona Ana County

Juvenile Justice Continuum for FY2011, and the City Manager is authorized to execute said sub-agreements on the City's behalf.

(V)

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

DONE AND APPROVED this _____ day of _____ 2010.

(SEAL)

APPROVED:

Mayor

ATTEST:

City Clerk

Moved by: _____

Seconded by: _____

VOTE:

Mayor Miyagishima:	_____
Councillor Silva:	_____
Councillor Connor:	_____
Councillor Pedroza:	_____
Councillor Small:	_____
Councillor Sorg:	_____
Councillor Thomas:	_____

APPROVED AS TO FORM:



City Attorney

Exhibit "A"

AGREEMENT

THIS AGREEMENT, # 11-690-12422 is entered into by and between the State of New Mexico Children, Youth and Families Department, hereinafter referred to as the "Agency" and City Council for the City of Las Cruces, a government entity, hereinafter referred to as the "Contractor."

WHEREAS, the Agency is the state agency designated to receive and administer state funds to provide funding for non-secure alternatives to detention for juvenile offenders in the City of Las Cruces.

WHEREAS, the Agency desires to engage the Contractor to provide certain portions of the Agency's program and the Contractor is willing to provide certain portions of the Agency's program.

NOW THEREFORE, the Agency and the Contractor in consideration of mutual covenants and agreements herein contained, do hereby agree as follows:

I. Period of Agreement

This Agreement shall become effective **July 1, 2010** shall terminate on **June 30, 2011**, unless terminated pursuant to Article VI, *infra*.

II. Statement of Work

The Contractor shall provide the program of services as set forth in the scope of work, which is attached hereto as "**Attachment 1 – Statement of Work**" and incorporated herein by reference, unless amended or terminated pursuant to Article VI, *infra*. In consideration for the provision of those services, the Agency agrees to purchase and the Contractor agrees to perform the services identified in the **Statement of Work**.

III. Limitation of Cost

The total amount of the monies payable to the Contractor under this Agreement shall not exceed two hundred fifty nine thousand five hundred eighty seven dollars (**\$259,587.00**). The annual budget is attached hereto as "**Attachment 2 - Budget**" and incorporated herein by reference.

IV. Payment

The Agency shall make monthly payments to the Contractor for services and costs specified in **Attachment 2- Budget**. The Contractor shall submit certified and documented invoices and vouchers monthly for actual work performed and expenses incurred to the Agency. The Contractor's failure to submit such payment vouchers, invoices, and supporting documentation within thirty (30) days after they are due may result in the non-availability of funds for payment

and/or the denial of payment by the Agency.

V. Return of Funds

Upon termination of this Agreement, or after the services provided for herein have been rendered, surplus money, if any, shall be returned by the Contractor to the Agency.

VI. Termination of Agreement

This Agreement may be terminated by either of the parties hereto upon written notice delivered to the other party at least thirty (30) days prior to intended date of termination. By such termination, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination. THE PROVISION IS NOT EXCLUSIVE AND DOES NOT WAIVE OTHER LEGAL RIGHTS AND REMEDIES AFFORDED THE STATE IN SUCH CIRCUMSTANCES AS CONTRACTOR'S DEFAULT/BREACH OF CONTRACT.

VII. Funds Accountability

The parties shall provide for strict accountability of all monies made subject to this Agreement. The Contractor shall maintain fiscal records, follow generally accepted accounting principles, and account for all receipts and disbursements of funds transferred to the Contractor pursuant to this Agreement. The Contractor will include all monies made subject to this Agreement in the annual audit and will provide the Agency with a copy of the annual audit.

VIII. Maintenance of Records

The Agency shall maintain records as required of any administering state agency pursuant to applicable state law and regulation. The Contractor shall maintain fiscal and programmatic records relative to those funds and activities that have been made subject to this Agreement for a minimum of three (3) years.

IX. Confidentiality

Any confidential information provided to or developed by the Contractor in the performance of this Agreement shall be kept confidential and shall not be made available to any individual or organization by the Contractor without the prior written approval of the Agency.

X. Amendments

This Agreement shall not be altered, changed, or amended except by an instrument, in writing, executed and approved by both parties.

XI. Assignment

The Contractor shall not assign or transfer any interest in this Agreement or assign any claims for money due or to become due under this Agreement without the prior written approval of the Agency.

XII. Applicable Law

This Agreement shall be governed by the laws of the United States and the State of New Mexico.

XIII. Acquisition of Property

The parties agree that neither party shall acquire any property as the result of this Agreement.

XIV. Liability

Each party shall be solely responsible for fiscal or other sanctions occasioned as a result of its own violation or alleged violation or requirements applicable to the performance of the Agreement. Each party shall be liable for its actions according to this Agreement subject to the immunities and limitations of the New Mexico Tort Claims Act, Sections 41-4-1, et. seq., NMSA 1978, as amended.

XV. Execution of Documents

The Agency and the Contractor agree to execute any document(s) necessary to implement the terms of this Agreement.

XVI. Sub-Contracts

The Contractor shall be ultimately responsible for all items enumerated in Attachment 1 of this Agreement. The Contractor shall seek advance approval from the Agency of all sub-contracts, including qualifications and job descriptions for any professional service sub-contract.

XVII. Equal Opportunity Compliance

The Contractor agrees to abide by all federal and state laws and rules and regulations and executive orders of the Governor of the State of New Mexico, pertaining to equal employment opportunity. In accordance with all such laws of the State of New Mexico, the Contractor agrees to assure that no person in the United States shall, on the grounds of race, religion, color, national origin, ancestry, sex, sexual orientation, age, or handicap, be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Agreement. If the Contractor is found to not be in compliance with these requirements during the life of this Agreement, the Contractor agrees to take appropriate steps to correct these deficiencies.

XVIII. Workers' Compensation

The Contractor agrees to comply with state laws and rules applicable to workers' compensation benefits for its employees. If the Contractor fails to comply with the Workers' Compensation Act and applicable rules when required to do so, this Agreement may be terminated by the Agency.

XIX. Lobbying Certification

The Contractor, by signing below, certifies to the best of his/her knowledge and belief, that:

No federal appropriated funds have been paid or will be paid by or on the behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit a Standard Form LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including sub-contracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly. This certification is a material representation of facts upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S.C. (United States Code). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000.00 and not more than \$100,000.00 for each such failure.

XX. Background Checks

CYFD Contractors that have or could have primary custody of children for at least twenty hours per week are required to comply with NMAC 8.8.3 et. seq. requiring background checks on any employee, staff, volunteer or student intern, that has direct care responsibilities or potential unsupervised physical access to clients. The Contractor must submit to CYFD Background Check Unit fingerprint cards and the appropriate fee for such employees, volunteers or staff required to have background checks. CYFD Background Check Unit will conduct nationwide, state and abuse and neglect background checks on required staff or volunteers in accordance with NMAC 8.8.3 standards. A CYFD eligibility letter must be in the employee, volunteer or staff member's personnel file prior to that individual having any unsupervised direct contact or unsupervised potential access to clients.

XXI. Employee Pay Equity Reporting

Contractor agrees if it has ten (10) or more New Mexico employees OR eight (8) or more employees in the same job classification, at any time during the term of this contract, to complete and submit the PE10-249 form on the annual anniversary of the initial report submittal for contracts up to one (1) year in duration. If contractor has (250) or more employees contractor must complete and submit the PE250 form on the annual anniversary of the initial report submittal for contracts up to one (1) year in duration. For contracts that extend beyond one (1) calendar year, or are extended beyond one (1) calendar year, contractor also agrees to complete and submit the PE10-249 or PE250 form, whichever is applicable, within thirty (30) days of the annual contract anniversary date of the initial submittal date or, if more than 180 days has elapsed since submittal of the last report, at the completion of the contract, whichever comes first. Should contractor not meet the size requirement for reporting at contract award but subsequently grows such that they meet or exceed the size requirement for reporting, contractor agrees to provide the required report within ninety (90 days) of meeting or exceeding the size requirement. That submittal date shall serve as the basis for submittals required thereafter. Contractor also agrees to levy this requirement on any subcontractor(s) performing more than 10% of the dollar value of this contract if said subcontractor(s) meets, or grows to meet, the stated employee size thresholds during the term of the contract. Contractor further agrees that, should one or more subcontractor not meet the size requirement for reporting at contract award but subsequently grows such that they meet or exceed the size requirement for reporting, contractor will submit the required report, for each such subcontractor, within ninety (90 days) of that subcontractor meeting or exceeding the size requirement. Subsequent report submittals, on behalf of each such subcontractor, shall be due on the annual anniversary of the initial report submittal. Contractor shall submit the required form(s) to the State Purchasing Division of the General Services Department, and other departments as may be determined, on behalf of the applicable subcontractor(s) in accordance with the schedule contained in this paragraph. Contractor acknowledges that this subcontractor requirement applies even though contractor itself may not meet the size requirement for reporting and be required to report itself.

Notwithstanding the foregoing, if this Contract was procured pursuant to a solicitation, and if Contractor has already submitted the required report accompanying their response to such solicitation, the report does not need to be re-submitted with this Agreement.

IN WITNESS WHEREOF, the Agency and the Contractor have caused this Agreement to be executed, said Agreement to become effective when signed by both parties.

Contractor

Authorized Signatory

Date: _____

Printed Title of Authorized Signatory

Legal Counsel, Contractor

Date: _____

Agency

Secretary or Designee, Agency

Date: _____

Approved as to legal form and sufficiency.

Office of General Counsel, Agency

Date: _____

Attachment 1 – Statement of Work
City of Las Cruces

Purpose:

1. The purpose of this Agreement is to establish a continuum of cost effective services and temporary, non-secure alternatives to detention in the City of Las Cruces for those youth who have been arrested or referred to juvenile probation and parole or are at risk of such referral.
2. To establish rich programming that is diverse, culturally competent and gender-responsive, to include educational, vocational, behavioral health, medical care and other services.
3. To develop individualized service plans addressing carefully assessed needs, strengths and risks.
4. To increase the emphasis on prevention and early intervention in juvenile justice services.

Goals:

1. To improve the Juvenile Justice System through a juvenile justice continuum of services
2. To reduce the disproportionate number of minority youth having contact with the juvenile justice system through a continuum of services and targeted DMC programs.

Outcomes:

“Outcomes” are defined as performance results for a specific program’s clients and customers. The necessity for setting Outcome targets in contracts is required of all state Departments by the N.M. Governmental Accountability Act. The activities and tasks described in this Statement of Work are intended to yield the following Outcomes:

Project Performance Measures:

Within the context of the “Continuum of programs and services” identified in this Statement of Work, the following project outputs and outcomes shall be documented; additional performance measures may be requested by the Agency.

- 1) Reduce recidivism of juvenile offenders through the Citation Program I, II and III an accountability program associated with the Juvenile Accountability Block Grant (JABG) purpose area # 11.

JABG Performance Measures (Citation Program):

Outputs:

- a) The number of accountability program (Citation Program I, II, III) slots;
- b) The number of days from offender intake into the accountability program to receipt of a sanctions schedule. For the purpose of this Agreement, a sanctions schedule is defined as community service and attendance/completion of educational/counseling classes;
- c) Number and percent of eligible youth to enter the accountability program;

Outcomes:

- d) The number of juvenile offenders referred to the Citation Program I, II, and III by the JPPO Office;
- e) The number of juveniles and their parents who attend/complete classes provided by the Citation Program I, II, III;

- f) The number of juveniles who complete the community service hours required by the Citation Program; and,
- g) The number of juveniles who re-offend while participating in the Citation Program I, II, III or who re-offend within (90) days of completing the program.

Title II Performance Measures (Citation Program I, II, III)

Juvenile offenders shall participate in and complete the Citation Program I, II, III described in the Statement of Work. The successful progress of this program shall be determined by documenting the following Performance Measures:

Performance Measures:

Outputs:

- a) Federal grant funds awarded for the program/services;
- b) Use of best practice models;
- c) Number of program youth served;

Outcomes:

- d) Number and percent of program youth who re-offend while in program or within (90) days of leaving the program;
- e) Number and percent of program youth completing program requirements; and,
- f) Cost analysis of savings to the city/county that can be attributed to the program.

- 2) Female juvenile offenders referred by the JPPO to the CHOICES program shall participate in and complete the requirements of the program. The successful progress of the program will be determined by documenting the following Performance Measures:

Performance Measures:

Outputs:

- a) Federal grant funds awarded for the program/services;
- b) Use of best practice model;
- c) Number of program youth served;

Outcomes:

- d) Number and percent of program youth who re-offend while in program and within (90) days of leaving the program;
- e) Number and percent of program youth who exhibit desired change in target behaviors (substance use, self-esteem, body image, family relationships and perception of social support); and,
- f) Number and percent of program youth completing program requirements.

- 3) Reduce the numbers of juvenile offenders referred for secure detention through the Juvenile Assessment and Reporting Center (JARC) program. Juveniles referred through local law enforcement or the Juvenile Probation and Parole Officer (JPPO), including youth whose offense has an informal status with the JPPO will complete the program of services determined to be appropriate for the offense leading to referral.

Performance Measures:

Outputs:

- a) The number of JARC slots available for referred juveniles;
- b) Average time in days from assessment to first service receipt; and,
- c) Number and percent of youth who successfully complete the program of service(s).

Outcomes:

- d) The number of program youth served.
- e) The number and percent of program youth exhibiting desired change in targeted behaviors: substance abuse; antisocial behavior; family relationships; social competencies.
- f) Number and percent of youth who offend while participating in the program or who re-offend within 90 days of completing the program.

Activities:

The Contractor Shall:

- A. Develop and maintain a juvenile justice advisory board, herein referred to as the "Dona Ana County Juvenile Justice Continuum Board" (DACJJC), as required by statute under the Juvenile Continuum Act and the New Mexico Administrative Code 8.14.13.7 (E). The Contractor, through the Juvenile Justice Continuum Coordinator (refer to paragraph B), will organize and coordinate regular meetings of the Board. The DACJJC will:
 - 1. Continue to develop and improve the 'Comprehensive Strategy Plan' for juvenile justice and detention reform in the City of Las Cruces and Dona Ana County;
 - 2. Set policy for the Comprehensive Strategy Plan and the activities supported under this Agreement;
 - 3. Determine the duties and responsibilities of the Juvenile Justice Continuum Coordinator, in accordance with the Statement of Work;
 - 4. Provide oversight for the programs/services identified in the Statement of Work;
 - 5. Continue to collaborate with the City and County to ensure improvements in the operational collaboration of local resources and service providers; and
 - 6. Maintain a plan for sustainability of the programs/services implemented by the DACJJC.
 - 7. The DACJJC as per the State of New Mexico Juvenile Continuum Act has the authority to set policy over the programs/services under the boards' oversight.
 - 8. The DACJJC will set policy and have authority over any Continuum board assigned sub committee's.
 - 9. There will be no separate designated boards established with control or authority over the Juvenile Citation Program (JCP) I, II, III or the Juvenile Assessment Reporting Center (JARC). This is in direct violation of the State of New Mexico Juvenile Continuum Act and the New Mexico Administrative Code 8.14.13.7. This is in violation of United States Department of Justice (DOJ) – Office of Juvenile Justice Delinquency Prevention (OJJDP) mandates for federally funded programs/services. If the DACJJC programs/services are funded and supplemented by other secured funds such as other federal, foundation or other sources the State of New Mexico Juvenile Continuum Act and the DOJ –OJJDP federal mandates still apply to every extent.
 - 10. It is strongly recommended that the guidance provided by Children, Youth and Families Department (CYFD) – Youth and Family Services (YFS) division in establishing a strong foundation for the DACJJC be adhered in keeping a consistency in all the Continuum Sites throughout the State of New Mexico.

11. CYFD-YFS retains the right to reduce and/or withdraw contract/agreement funds at anytime if the outlined State of New Mexico Juvenile Continuum Act authority and mandates of the U.S. DOJ – OJJDP are not followed by the DACJJC or other infractions to the contract.
 12. Contractor shall collaborate the following Articles, 12-15 (below) with the Juvenile Continuum Coordinator:
Submit to Agency's Program Manager monthly requests for reimbursement. Such requests will be submitted on Agency Invoice and Expense Report forms, signed and dated by an authorized agent of the Contractor, to insure that requests for reimbursement are submitted by the due date of the fifteenth day of the following month, unless otherwise approved by the agency Program Manager in advance;
 13. Provide data reports as required by the federal government, corresponding to the activities described in this Statement of Work. The Agency's Program manager will provide the data report format. Programmatic data reports will be submitted monthly to the Agency's Program Manager and must accompany the monthly request for reimbursement. Failure to submit such programmatic data and financial reports may result in notice to the Contractor of non-availability of funds and/or the denial of payment by the Agency.
 14. Provide Agency standardized Progress Report Forms (PRF) quarterly. Any delay in the submission of the PRF will delay payment of current related invoices. The Submission of the PRF is to be on the Agency provided form and format and unacceptable on any other formats or hand written.
 15. Submit to the Agency a written "Final Report" prior to the termination of this Agreement and such other reports deemed necessary by the Agency. The "Final Report" shall contain at a minimum, but not be restricted to:
 - a year plan for sustainability of programs/services
 - accomplishments/milestones achieved during this agreement period
 - statements regarding achievement of, or progress made regarding achievement of the estate outcomes and performance measures; and
 - continuing development and improvement of the multi-year Comprehensive Strategic Plan for a continuum of detention alternative programs and services.
- B. Contract or hire Juvenile Justice Continuum Coordinator who will:
1. Organize, coordinate and provide staff support for the Board; this will include board development activities in conjunction with the board Chair;
 2. Inform the Agency's Program Manager of the date of each meeting, and submit a copy of the written minutes of each meeting, within 30 days of the meeting;
 3. Attend periodic meetings as required by the Agency, if sufficient budgeted funds are available.

- C. Operate a Citation Program I, II, III. The Citation Program I, II, III shall consist of juvenile offenders cited by law enforcement and referred to the JPPO:
1. The JPPO, assisted by the Director of the Citation Program I, II, III, will determine eligibility for the Citation Program;
 2. At the Eligibility Intake Assessment (EIA) appointment with the Juvenile Citation Program I, II, III the Intake Specialist administers a JIFF Assessment and completes other necessary JCP forms.
 3. Juveniles referred to the Citation Program I, II, III will complete a course of community service as determined by the Director and the JPPO. The community service [sanction] will be accomplished during a period agreed to by the parents, the Director and the JPPO;
 4. Juvenile offenders and their parents will be enrolled in a counseling course within the same week in which the youth was apprehended;
 5. Hire or contract full-time/part-time Intake Specialists, Community Educators and;
 6. Submit job descriptions for the Intake Specialists, Community Educator(s) to the Agency's JABG Program Manager within (30) days of the effective date of this amendment.
- D. Continue development and implementation a "Juvenile Assessment Reporting Center (JARC) Program." This will serve as a point of entry where juveniles may be brought by law enforcement officers for assessment and referral to needed services. Once assessed, juveniles will be released to their parents. The JARC will process individuals who are suspended from school or are on intensive probation and are required by the JPPO or the court to report to this program, which shall include case management services and supervision. The JARC will have a Program Director and Intake Case Managers.
- E. Collect and report data as requested by the Agency to measure the Outcomes and the performance measures associated with them, and accomplishment of the activities and tasks in the Statement of Work.
- F. Develop and implement gender-responsive services such as the "Challenging Her with Opportunity, Individuality, Compassion, Empowerment, and Self-Expression" (CHOICES) Program, a nationally recognized 'evidence-based' gender-specific program/service. The CHOICES Program will target female juvenile offenders, focusing on topics such as: communication skills, body image, relationships, stress management, academic success, and goal setting. The program shall continue to track program participants following completion of the program. The A.R. Phoenix Resources, Inc. Curriculum will be used with the Juvenile Citation Program III male group. Consideration of other gender-specific services and programs will remain part of the three-year plan.
- G. Collection of regular program of services outcome and performance data in consideration of possible Disparities and Disproportionate Minority Contact (DMC) in the juvenile justice system within Dona Ana County. This collection of data is to analyze program of

services effectiveness and for future planning of the possibility of developing a plan of action in the future to address Disparities and DMC in the juvenile justice system in your community.

- H. Submit any changes to job descriptions for the Intake Specialists, Community Educators and Program Director, Intake Case Managers.
- I. Provide the cash/in kind match required by the Juvenile Continuum Act.

The Agency Shall:

- A. Reimburse the Contractor for verified services provided and incurred costs as stated in Attachment 2 - Budget.
- B. Provide information and/or make referrals for training and technical assistance.
- C. Based on periodic program and fiscal reviews, the Agency retains the sole discretion to reduce the contract budget of Contractors who do not provide sufficient services, do not submit the required programmatic and financial reports as required, or do not expend funds under this contract in a timely manner. The Agency retains the sole discretion to reduce contract amounts and reallocate the resulting funds to a Contractor that is able to provide the required services during the contract period.
- D. Review:
 - 1. Subcontracts and programs for accomplishment of outcomes and performance measures as set forth in this agreement;
 - 2. The Juvenile Justice Continuum Board activities and member participation in periodic meetings of the Board, including minutes of each Board meeting to be provided to the agency;
 - 3. Any additional funding received by the Contractor for the specific activities and programs included in this Agreement, including efforts by the Contractor to sustain and enhance funding for these programs. The agency also retains the sole discretion to adjust amounts received under this Agreement if funds are received from other sources for the same services and activities to be performed under this Agreement.

Attachment 2 – Budget
City Of Las Cruces

<u>Line Item Name</u>	<u>Amount</u>
Juvenile Justice Continuum Coordinator	\$ 12,767.00
Plus benefits	
Travel/ mileage/per diem	\$ 0.00
Supplies/ Mics.	\$ 0.00
 Citation Program: 2 FT & 1 PT Intake Specialist & 4 FT & 2PT Community Educators plus benefits	 \$ 176,500.00
 JARC: 8 PT Intake Case Managers	 \$ 70,320.00
JARC: Program Director	\$ 0.00
Utilities	\$ 0.00
Insurance	\$ 0.00
Travel/mileage/per Diem	\$ 0.00
Supplies/mics	\$ 0.00
Rent	\$ 0.00
 TOTAL	 \$259,587.00

Total amount of this contract shall not exceed \$259,587.00, including gross receipts tax.

Funds may be moved between individual line items in the budget with written pre-approval by the Program Manager. Initiate this pre-approval by submitting Budget Adjustment Request to the LCCSB for approval and then submitting it to the Program Manager.

Funding Source:
 General Funds

Attachment 3

ADMINISTRATIVE

AND

FISCAL STANDARDS

For Sole Proprietors
(providing direct services to clients)

For Non-Profit Organizations,

Local Bodies of Government,

And

For-Profit Incorporated Entities
(Revised June 2010)

ADMINISTRATIVE STANDARDS

Note: All contractors are required to adhere to all local, state and federal regulations as applicable to their operations. All contractors are required to follow audit and reporting requirements set forth in this document.

Board of Directors (as applicable)

1. The Board shall have a written mission statement approved by the Board of Directors. The Board shall describe the purpose for which the agency provides services.
2. The Board shall approve and review annually the written long-range plan and goals. The long-range plan and goals should describe in general terms the clients that are served and services provided.
3. The Board shall ensure that the agency has current articles of incorporation that meet all of the legal requirements of the governmental jurisdiction in which the contractor is located.
4. The Board shall ensure that the agency has current by laws that are filed with the appropriate local, state, or federal body. At a minimum, the agency by-laws should include:
 - a. Membership (types, qualification, rights, duties);
 - b. Size of Board of Directors;
 - c. Method of selection and removal;
 - d. Duties and responsibilities of officers;
 - e. Committees;
 - f. Quorums;
 - g. Recording of minutes;
 - h. Method for amending by-laws.
5. The Board shall periodically review the appropriateness of its governing documents and adherence to their specifications.
6. The Board shall ensure that the agency complies with applicable legal requirements and regulations of all governmental and legally authorized agencies under whose authorities it operates. These include, but are not limited to those regarding equal employment opportunity, workers compensation, unemployment insurance, affirmative action, safety, licensing, etc.
7. The Board shall conduct a periodic, systematic assessment of the agency's effectiveness.

8. Board members shall be residents of the area served by the organization and representative of the social, economic, linguistic, ethnic, and racial target population. The agency shall not employ a person related to a Board member by consanguinity or affinity within the third degree. This includes, but is not limited to, spouse, mother, father, brother, sister, grandparents, aunt, uncle, niece, nephew, first cousins, mother-in-law, father-in-law, brother-in-law or sister-in-law.
9. The Board shall hold meetings as prescribed in the by-laws but not less than four (4) times per year.
10. An agenda shall be developed and followed for all Board meetings.
11. A permanent record shall be kept of all meetings of the Board. Minutes of the meetings of the agency's Board are required in order to accurately record the decisions made and actions taken. These minutes shall include, but not be limited to, meeting date, names of members attending, topic discussed, decisions reached, actions taken, and attachment of any documents referenced. Board minutes shall be signed and approved by an officer of the Board.
12. The Board shall review and approve all aspects of the agency's operation including policy, personnel, budget, fund-raising, etc., including quarterly financial reports.
13. The Board shall determine the amount of capital outlay expenditures and capitalization policy that must receive prior approval for the Board.
14. The Board shall review and approve agency line item budgets and all subsequent budget adjustments.
15. Provisions shall exist for the orientation of new Board members to the Board. This orientation shall consist of, but not be limited to: the organizational goals and objectives, organizations operations, roles and responsibilities of Board members, and financial overview of the organization's assets and liabilities.
16. The Board shall review and approve on an annual basis the Board members and agency personnel who will have signature authority.
17. The Board shall make continual and on-going efforts to provide all Board member with training related to their participation on the Board.

Personnel

1. The agency shall have a current and dated organization chart that accurately reflects the staff structure of authority, responsibility and accountability within the agency. The organizational chart must illustrate the relationship of each position or department to all other positions or departments within the agency.

2. The agency shall have written personnel policies and procedures approved and signed by the Boards. All policies and procedures shall be reviewed annually, and any changes, additions, deletions, etc., shall be dated and signed by the Board. Procedures must be in place that allows employees to provide input into changes in agency and personnel policies and procedures.
3. The agency personnel policies and procedures must include, at a minimum:
 - a. Mission of agency;
 - b. American Disabilities Act;
 - c. Annual Report;
 - d. Benefits;
 - e. Disciplinary Procedures;
 - f. Drug Free Workplace;
 - g. Employee Orientation and Annual Agency Training Plan;
 - h. Equal Employment Opportunity Statement;
 - i. Grievance Procedures;
 - j. Hiring/Firing Policies;
 - k. Hours of Work;
 - l. Job Qualifications and Job Descriptions;
 - m. Law Enforcement Records Checks;
 - n. Leave/Holiday Policy;
 - o. Performance Evaluation System;
 - p. Personnel Files;
 - q. Promotion Policies;
 - r. Quality Assurance;
 - s. Salary Policy and Plan;
 - t. Termination/Resignation Procedures.
4. The agency shall distribute a copy of all personnel policies and procedures to all new employees and make them available to all employees.
5. The agency shall maintain current, written job descriptions and job qualifications for all positions (staff, consultants and direct service volunteers) in the agency. Each job description shall include, at a minimum:
 - a. Job title;
 - b. Salary range;
 - c. Duties;
 - d. Responsibilities of the positions;
 - e. Required minimum experience;
 - f. Required minimum training;
 - g. Required minimum education.
6. The agency shall maintain a current, accurate and confidential personnel record for each paid and direct service volunteer employee. A personnel record on each employee shall contain, at a minimum;

- a. Job description;
- b. Initial application/resume;
- c. Documentation of reference letters;
- d. Result of employment investigation;
- e. Background checks;
 - 1. CYFD contractors that have or could have primary custody of children for at least twenty hours per week are required to comply with NMAC 8.8.3 et. seq. requiring background checks on any employee, staff, volunteer or student intern, that has direct care responsibilities or potential unsupervised physical access to clients. The contractor must submit to CYFD Background Check Unit fingerprint cards and the appropriate fee for such employees, volunteers or staff required having background checks. CYFD Background Check Unit will conduct nationwide, state and abuse and neglect background checks on required staff or volunteers in accordance with NMAC 8.8.3 standards. A CYFD eligibility letter must be in the employee, volunteer or staff member's personnel file prior to that individual having any unsupervised direct contact or unsupervised potential access to clients.
- f. Education/experience required;
- g. Wage and salary information;
- h. Job performance evaluation;
- i. Documentation/verification of all previous and ongoing training (including all component specific training and education);
- j. Incident reports;
- k. Commendations or disciplinary actions (if any);

This information must be reliable, accurate and current. All employee records must be kept in a locked file to ensure confidentiality.

- 7. The immediate supervisor shall conduct job performance evaluations semi-annually for all new employees and/or at least annually for all current employees. Said evaluation should document the review and results of the evaluation with the employee and be included in the personnel file.
- 8. The agency shall be headed by an agency director appointed by and responsible only to the Board. The Board shall delegate to the director such authority and responsibility necessary to operate the agency. The director shall be responsible for the daily operation of the agency through decision-making, authorization of expenditures, and the implementation of policies and procedures.

Physical Facilities

The physical facilities must meet all licensing requirements per classification and should be located, constructed, equipped and operated to promote the efficient and effective conduct of the contractor's programs, to protect the health and safety of the persons serviced and the staff to promote the integration of those served into the community, to be accessible to persons served, staff and the community, meet the American's with Disabilities Act (ADA) and the Drug-Free Workplace Act of 1988.

Administrative Recordkeeping

Records and reports (including, but not limited to, fiscal, personnel, program evaluation, management information systems, governance, etc.) should guide the operations, support the assessment and improvement in quality of services, measure and communicate productivity, and reflect the contractor's status. All records should be retained for a minimum of three (3) years. This would be the three prior years in addition to the current year's records.

FISCAL STANDARDS

Compliance

1. The contractor shall comply with all federal and state statutes, rules and regulations. Cost principles, administrative requirements and audit requirements, applicable to federal grants shall apply to state funds. See attached Source Sheet.
2. The contractor shall comply with all aspects of the provision of the contact, including all insurance, bonding and audit and financial reporting requirements.

Insurance

1. The contractor shall obtain and maintain at all times during the term of this contract an Employee Dishonesty Policy covering the activities of the contractor in the amount of no less than 25% of the total (cumulative) dollar amount of the current CYFD contract(s).
2. The contractor shall obtain and maintain at all times during the term of this contract a general and professional liability insurance policy issued by an insurance company licensed to do business in the State of New Mexico. The policy shall include liability insurance coverage provided in the amount of at least \$100,000 for damage to or destruction of property arising out of a single occurrence; \$300,000 to any person for any number of claims arising out of a single occurrence for all damages other than property damage; or \$500,000 for all claims arising out of a single occurrence. The policy shall be secured by the contractor within thirty (30) days of the effective date of the current contract.

3. The contractor shall secure and maintain adequate fire and extended hazard insurance on all property in the custody of the contractor, which is furnished or owned by the Department or in which the Department has a financial interest, within thirty (30) days of the effective date of the current agreement.
4. The contractor is responsible to provide Worker's Compensation Insurance for its employees as required by New Mexico State Law.
5. The contractor shall name Children, Youth and Families Department as an "Additional Insured" with the insurance carrier of the contractor's liability insurance. A copy of the contractor's "Certificate of Liability Insurance" proving compliance with all the above insurance requirements must be available upon request.

FISCAL BOOKS OF RECORDS

The contractor must maintain the following books of record:

1. Chart of Accounts
2. General Ledger
3. Cash receipts and Cash Disbursements Journals
4. General Journal of adjusting entries, correcting entries, accrual entries, and cost allocation entries if not provided for in cash journals.
5. Subsidiary ledgers, if applicable to the organization.
6. Capital Outlay Inventory that includes at a minimum:
 - a. Description of property;
 - b. Serial number or other ID number;
 - c. Date of purchase;
 - d. Acquisition cost by funding source(s);
 - e. Location and use of property;
 - f. Disposition data including date and price, if any.
7. Payroll journals and employee earnings records.
8. Fiscal Policy and Procedures that must include:
 - a. Handling of cash/checks;
 - b. Handling of voided checks;
 - c. Authorized check signatures;
 - d. Bank reconciliations;
 - e. Separation of duties;
 - f. Accounting system;
 - g. Travel;

- h. Cost allocation method;
- i. Accounting policies for donations.

REPORTS

1. The contractor shall complete in full the State and Federal payroll tax forms in accordance with required time period and shall insure payroll taxes are paid within the required time frame.
2. The contractor shall complete in full and submit the required forms of the State Department of Labor.
3. The contractor shall submit timely program and financial reports to the funding agencies as specified in the contracts.

FINANCIAL STATEMENT

The contractor must prepare the following financial statements:

1. Balance Sheet or Statement of New Assets (for governmental and non-profit agencies);
2. Statement of Revenue and Expenditures or Statement of Activities (for government not for profit agencies) ;
3. Statement of Revenue and Expenditures – Budget to Actual.

RETENTION OF RECORDS

The following are the requirements for the retention of financial records.

1. The contractor shall maintain for three (3) years, (in addition to current year records) detailed accounting and billing records which indicate the date, time, and nature of services rendered, records relating to contract services, and all operating financial documentation which shall be subject to inspection by the Department and if applicable, the State Auditor or their designee.
2. The Department shall have a right to audit billings and related documents both before and after payment. Payments made under a contract between the contractor and the Department shall not foreclose the right of the Department to recover excessive, illegal payments, and /or payments which are not in accordance with the contract.
3. The contractor shall maintain the funds from a contract separately in accurate financial records, books, files, and reports in accordance with generally accepted accounting

principles, state and federal laws and regulation, and the requirements of the Departments as described in this Administrative and Fiscal Standards Guidance.

4. The financial management systems established by the contractor and its Boards shall ensure it provides fiscal and budgetary controls as well as sound accounting procedures. A Schedule of Revenues & Expenditures Budget to Actual Comparison for each contract must be prepared and submitted to the Department at the same time as the annual financial audit or financial statement. The Schedule must include the original budget for the fiscal year as approved by the Board, revised budget, actual revenue and expenditures and a variance column.

Audits

NOTE: Audit and financial reporting requirements are applicable to all contractors of Children, Youth and Families Department.

1. Sole proprietors providing direct services to clients receiving Department funds under \$100,000.00 must submit to the Department the Sole Proprietor Business Reporting Form "Schedule C". Sole Proprietor billings are subject to review by the CYFD contract and program site reviewers and must be available upon request.
2. Audits for a contractor receiving under \$100,000.00 per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor within a fiscal year) whose Board has elected to not conduct an audit must comply with the following:
 - a) The contractor shall prepare financial statements that include a Revenue and Expenditure – Budget to Actual Comparison, Balance Sheet or Statement of New Assets and Income Statement or Statement of Activities. The contractor shall disclose the method of accounting used (cash or accrual) to prepare such statements. The Revenues and Expenditures – Budget to Actual Comparison statement must include the original budget for the fiscal year as approved by the Board, revised budget, actual revenue and expenditures and variance column. A cash disbursement and cash receipt journal cannot take the place of the Balance Sheet and Income Statement. These financial statements shall be submitted to the Department's Contract/Audit Unit within three (3) months of the contractor's fiscal year end.
3. Audits for a contractor receiving \$100,000.00 to \$250,000.00 per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor with in a fiscal year) whose Board has elected to not conduct an audit must comply with the following:
 - a) The contractor shall have an Independent Auditor's Report of Agreed-Upon Procedures (AUP) to ensure compliance with contract requirements in accordance with General Accepted Accounting Practice (GAAP). The AUP report shall be

submitted to the Department's Contract/Audit Unit within nine (9) months of the contractor's fiscal year end.

- b) The contractor shall ensure that the selected accounting firm performing the AUP report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two-year break. The selected accounting firm shall not have provided non-auditing services within the year being reviewed.
4. Audits for a contractor receiving \$250,000.00 or greater per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor with in a fiscal year):
 - a) The contractor shall have an Independent Audit Report that conforms to the General Accounting Standards (Yellow Book) as recommended by GAO. This Independent Audit Report shall be submitted to the Department's Contract/Audit Unit within nine (9) months of the contractor's fiscal year end. The contractor must also submit a copy of any Management Letter Comments issued by the Independent Auditor in a separate report.
 - b) The contractor shall ensure that the auditor or auditing firm performing the audit report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two year break. The selected auditor shall not have provided non-auditing services within the year being audited.
5. Audit for an contractor receiving over \$500,000.00 per year in cumulative Federal funds (a total of all contracts awarded to the contractor with in a fiscal year) the contractor must receive an audit as required by the U.S. Office of Management and Budget, Circular A-133 Audits of States, Local Governments and Non-Profit Organizations. The contractor must also submit a copy of any Management Letter Comments issued by the Independent Auditor in a separate report.
 - a) The Contractor must submit one copy of their audited financial statements within nine (9) months of their fiscal year end to the Agency's Contract/Audit Unit. The Contractor must also submit a copy of the Management Letter Comments issued by the Independent Auditor in a separate report.
 - b) The contractor shall ensure that the auditor or auditing firm performing the audit report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two-year break. The selected auditor shall not have provided non-auditing services within the year being audited.
6. Financial Statements, AUP and Audits must be mailed to:
Children, Youth and Families Department
Contract/Audit Unit
P.O. Box 5160
Santa Fe, NM 87502

SOURCE SHEET**ADMINISTRATIVE REQUIREMENTS**

Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments; also known as the Common Rule.

OMB Circular A-110, Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations.

Cost Principles

OMB Circular A-87, Cost Principles for State and Local Governments.

OMB Circular A-122, Cost Principles for Non-Profit Organizations.

FASB and AICPA Statements and Professional Pronouncements.

AUDITS

OMB Circular A-133 Audits of States, Local Governments and Non-Profit Organizations.

OMB Compliance Supplement for Audits of States, Local Governments and Non-Profit Organizations.

U.S. General Accounting Office, Government Auditing Standards, (The Yellow Book, current revision)

FASB and AICPA Statements and Professional Pronouncements.

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011**

FUND	DIVISION		FUND TYPE	
Juvenile Citation Program Fund 2412	Comm Dev		Special Revenue	
	FY 2009/10 Projected*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
REVENUES				
552002 Juvenile Citation Program (CY&F)	\$ 0	0		0
552002 Juvenile Citation Program (Spanish)	0	0		0
552015 New Mexico Third Judicial	0	0		0
552002 Juvenile Citation Program 15001	136,980	134,480	42,020	176,500
552002 Juvenile Assessment & Reporting Center 15002	64,344	56,844	13,476	70,320
552002 Disproportionate Minority Contact 15003	35,500	0		0
552002 Juvenile Continuum Coordinator 15004	12,767	12,767		12,767
Total Revenues	\$ 249,591	204,091	55,496	259,587
Total Resources	\$ 249,591	204,091	55,496	259,587
EXPENDITURES				
Juvenile Citation Program 15001				
Personnel	134,480	134,480	42,020	176,500
Operating	2,500	0		0
Total Juvenile Citation Program 15001	136,980	134,480	42,020	176,500
Juvenile Assessment & Reporting Center 15002				
Operating	64,344	56,844	13,476	70,320
Total Juvenile Assessment & Reporting Center 15002	64,344	56,844	13,476	70,320
Disproportionate Minority Contact 15003				
Operating	35,500	0		0
Total Disproportionate Minority Contact 15003	35,500	0	0	0
Juvenile Continuum Coordinator 15004				
Personnel	\$ 0	0		0
Operating	12,767	12,767		12,767
Total Juvenile Continuum Coordinator 15004	12,767	12,767	0	12,767
Total Expenditures	249,591	204,091	55,496	259,587
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 0	0	0	0
Total Other Financing Sources (Uses)	\$ 0	0	0	0
Adjustment due to change in accruals	\$			
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "B" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011**

FUND				
General Fund 1000				
	FY 2009/10 Projected*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
BEGINNING BALANCE	\$ 16,662,967	12,947,440		12,947,440
REVENUES				
512011 to 015 & 911500 Gross Receipts Taxes	\$ 54,879,000	56,049,000		56,049,000
511010 Property Taxes	8,569,756	8,877,080		8,877,080
514010 to 50 Franchise Fees	2,842,370	2,915,738		2,915,738
546301 to 560 Administrative Transfers	2,020,234	3,351,888		3,351,888
533001 Police Fines	1,071,311	1,096,724		1,096,724
521002 Subdivision Fees	140,725	145,650		145,650
All Other Revenues	6,002,451	7,696,305		7,696,305
TOTAL REVENUES	\$ 75,525,847	80,132,385	0	80,132,385
TOTAL RESOURCES	\$ 92,188,814	93,079,825	0	93,079,825
EXPENDITURES				
Administration	\$ 1,953,171	2,056,440		2,056,440
Community Development	1,760,676	1,968,567	24,085	1,992,652
Facilities	11,899,670	13,165,615		13,165,615
Financial Services	3,419,995	3,184,335		3,184,335
Fire	8,691,161	8,908,391		8,908,391
Human Resources	961,195	923,616		923,616
Information Technology	0	3,736,755		3,736,755
Judicial	1,293,271	1,553,066		1,553,066
Legal	1,670,491	1,674,131		1,674,131
Legislative	906,507	722,295		722,295
Police	19,997,641	18,562,540		18,562,540
Public Services	5,765,018	5,965,303		5,965,303
Public Works	5,600,821	5,459,954		5,459,954
Reserves	1,847,566	1,834,437		1,834,437
Transfers	13,474,191	9,718,105		9,718,105
Total General Fund Expenditures	\$ 79,241,374	79,433,550	24,085	79,457,635
Adjustment due to change in accruals.	0	0	0	0
ENDING BALANCE	\$ 12,947,440	13,646,275	(24,085)	13,622,190
Required 1/12th Reserve	6,603,448	6,619,463	2,007	6,621,470
UN-RESERVED ENDING BALANCE	\$ 6,343,992	7,026,813	(26,092)	7,000,720

*Projected based on 8 months actual through February 28, 2010 and 4 months projected.