



City of Las Cruces[®]

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Council Action and Executive Summary

Item # 13 Ordinance/Resolution# 10-313 Council District:

For Meeting of June 21, 2010
(Adoption Date)

TITLE:

A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2009/2010 BUDGET TO PROVIDE FOR ALLOCATION OF OPERATING AND CAPITAL COSTS DUE TO END-OF-YEAR REVIEW OF REVENUES AND EXPENDITURES.

PURPOSE(S) OF ACTION: The City of Las Cruces typical does an end-of-year budget adjustment in June to more closely align revenues and expenditures for the current fiscal year. In preparation for the end-of-year budget adjustment, staff has reviewed the status of revenues and expenditures for all City funds. Based on this review, staff has determined that a budget adjustment is necessary due to variances in both anticipated revenues and expenditures. The attached budget adjustments reflect staff's recommendation to minimize variance in revenues and expenditures through the close of Fiscal Year 2009/2010.

Name of Drafter: Richard Gebhart		Department: Finance/OMB		Phone: 541-2300	
Department	Signature	Phone	Department	Signature	Phone
Finance	<i>Richard Gebhart</i>	541-2050	Budget	<i>Richard Gebhart</i>	2300
			Assistant City Manager	<i>[Signature]</i>	2271
Legal	<i>[Signature]</i>	2128	City Manager	<i>[Signature]</i>	

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS: This adjustment will minimize variances in revenue and expenditures for the City's FY 2009/2010 adopted budget.

Key Issues/Contributing Factors:

1. Staff reviews of department revenues and expenditures for FY 2009/2010 have been completed in accordance with good budgetary practice.
2. This adjustment is necessary so the FY2009/2010 adopted budget will more accurately reflect actual revenues and expenditures for the fiscal year.

(Continue on additional sheets as required)

Discussion of Las Cruces End of Year (EOY) Budget Adjustments

As the end of a fiscal year approaches, the staff of the Budget Office and each of the City's Departments are asked to review their budget status and to request adjustments to align revenues and expenditures. The purpose of EOY adjustments is generally aimed at compliance, not budget enhancement. EOY adjustments are recognized as a "best practice" and are recommended by DFA. As such, EOY adjustments have become a regular process for the City.

In addition to compliance, there is also an opportunity to make adjustments for developments that inevitably crop up but were not anticipated. These types of adjustments are generally the exception. The following narrative discusses the major adjustments. The narrative is divided into a section on the City's general fund, which is the City's main operating fund, followed by significant adjustments made to other funds.

General Fund

The adjustments to the general fund are segregated into three categories. The first category consists of adjustments that enhance revenues. These changes are:

1. The transfer of \$190 thousand dollars into the general fund from Department of Justice (DOJ) programs. This adjustment recognizes the accumulation of excess matching funds accumulated over a number of years. This change will have no effect on current DOJ programs.
2. The general fund will also benefit from the transfer of an additional \$50 thousand in revenue from the Utility Department. The Utility routinely budgets a transfer to the general fund to pay for work done by Public Works to repair streets and roads that are damaged when the Utilities Department makes "cuts" in order to repair City provided under ground utilities. The activity in FY10 is anticipated to exceed the originally budgeted amount and this adjustment will compensate the general fund for the added repair work.
3. The last change that will benefit the general fund revenue is associated with the closing of two internal service funds. These funds are no longer necessary with the movement of the IT budget into the general fund beginning in FY11. In order to close the funds, the balances are being transferred to the general fund at the EOY. These two funds can then be closed. Together these two funds will contribute \$799,000 to the general fund.

The second category consists of changes that increase expenditures. These changes are:

1. The general fund needs to contribute \$20 thousand additional dollars to the Unemployment Insurance fund. As the year has unfolded, costs in this fund have exceeded budget amounts and in order to meet the actuarially recommended level, the added funding is warranted.
2. The Public Works Department is being recommended for a \$50 thousand increase in expenditures. This recognizes the added expenses of the Department in repairing paving cuts as the result of utility repairs.
3. With the completion of the reconstruction of runway 12-30 at the Las Cruces Airport, final expenditure figures imply that the City's match portion needs to be increased to meet the grant obligation. The increase is \$32 thousand.

The third category of changes consists of expenditure reallocations made within the general fund. These changes have no net impact on the level of general fund expenditures. The changes are:

(Continue on additional sheets as required)

1. When the FY10 expenditures were originally adopted, monies were allocated to fund step increases for the three union contracts (Police, Fire and Blue Collar) which operate in the City. These funds are segregated in separate accounts and not distributed to individual department at the start of the fiscal year. In order to more closely align department budgets, the EOY adjustments distribute these funds to the individual department effected. Again, this is a reallocation, and does not increase bottom line expenditures.
2. There is a recommended \$11 thousand movement of funds from the City Administration department to the Department of Human Resources. This change moves budget into the Department of Human Resources which actually incurred unanticipated expenses as a result of recruitment efforts for the Police Chief, Fire Chief and City attorney.
3. The City has a portion of its GRT dedicated to public safety. The City ensures that these funds are spent on public safety by allocating wages in the Fire and Police departments each month. A recent analysis of the relative proportions of the wages between Fire and Police indicate that a more realistic ratio of wage costs would be 1/3 to Fire and 2/3 to Police. This change aligns the budgets with this updated percentage split for FY10 and will be utilized going forward.

Selected Non-General Fund Adjustments.

In total, 43 separate funds are being recommended for adjustments in addition to 6 funds being closed. Following is a brief discussion of selected changes outside of the general fund.

- The ongoing Griggs Walnut Plume remediation project is being aligned with updated estimates of what has actually been accomplished during the year.
- Updates depreciation expenses for more up to date information as the fiscal year draws to a close. This is a compliance issue for audit purposes but has no impact on bottom line budget expenditures.
- Funds are closed generally because the project(s) or activities that were associated with the funds have been completed. This is a common annual practice. An example from the four funds being closed this year, in addition to the two discussed in the section on the general fund, is the recycling fund that was operated by the Utility Department. The activities have migrated to the SCSWA and the fund can now be closed.
- A common adjustment being proposed is to align actual activities for projects with budgets that were proposed at the start of the project or fiscal year. Generally these types of adjustments do not affect the overall project costs or scope, but reflect what has actually been accomplished during FY10.

Summary

The proposed adjustments are a routine practice for the City. The focus is primarily compliance, not budgetary enhancement. The type and nature of the adjustments this year are comparable in number and magnitude with past years and are in keeping with the City's pursuit of incorporating recommended best practice into its operational fabric.

SUPPORT INFORMATION:

(Continue on additional sheets as required)

Fund Name / Account Number	Amount of Expenditure	Budget Amount
Various		

1. Resolution;
2. Attachment 1 – Tabular summary of adjustments;
3. Exhibit “A” Fiscal year 2009/2010 budget adjustments;

OPTIONS / ALTERNATIVES:

1. Approve the resolution
2. Do not approve the resolution
3. Amend the resolution

RESOLUTION NO. 10-313

A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2009/2010 BUDGET TO PROVIDE FOR ALLOCATION OF OPERATING AND CAPITAL COSTS DUE TO END-OF-YEAR REVIEW OF REVENUES AND EXPENDITURES.

The City Council is informed that:

WHEREAS, City staff members have prepared budget adjustments for the Fiscal Year starting July 1, 2009, through June 30, 2010. The adjustments are necessary due to revenue and expenditure variances for Fiscal Year 2009/2010; and,

WHEREAS, it is in the best interest of the City of Las Cruces that the end-of-year Budget Adjustment for Fiscal Year 2009/2010 be approved.

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

(I)

THAT, the budget adjustments reflected in Exhibit "A" as set forth for the Fiscal Year 2009/2010 are hereby adopted and authorized to minimize budgetary variances and more closely reflect actual revenues and expenditures for the Fiscal Year. This comprehensive end-of-year budget adjustment is in compliance with Sections 6-6-6 through 6-6-11 NMSA 1978 and follows the recommendation of the Department of Finance and Administration, Local Government Division.

(II)

THAT, City staff and officials are authorized to make the appropriate budgetary changes as outlined and provided in the 2009/2010 Adjusted Budget.

(III)

DONE AND APPROVED this 21 day of June, 2010.

Mayor

ATTEST:

City Clerk

(SEAL)

VOTE:

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

Moved by: _____

Seconded by: _____

Approved as to Form:



 ASST City Attorney

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

1000 GENERAL FUNDRevenue**PUBLIC WORKS**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
PAVING CUTS	\$50,000	Reimbursement from Utilities for pavement cuts.

PUBLIC WORKS	Revenue	\$50,000
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Transfers In

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR FROM DOJ PROGRAMS	\$189,688	Transfer excess CLC match back to General Fund
TRNFR FR INFORMATN TECHN LGY	\$736,169	Close out of the Information Technology Fund
TRNFR FR INFORMATN TECHN LGY	\$62,677	Close out of the Information Technology Fund

	Transfers In	\$988,534
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Expenditures**ADMINISTRATION**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
CITY MANAGER CONTINGENCY	(\$10,900)	Moved to Human Resources for consultant and travel reimbursement to Police & Fire chief candidates.
UNEMPLOYMENT COMPENSATION	\$490	Increase in unemployment costs.

ADMINISTRATION	Expenditures	(\$10,410)
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COMMUNITY DEVELOPMENT

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
UNEMPLOYMENT COMPENSATION	\$701	Increase in unemployment costs.

COMMUNITY DEVELOPME	Expenditures	\$701
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ATTACHMENT 1**Narrative for Proposed End of Year Budget Adjustment FY 2009-10****FACILITIES**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
SPCL SALARY INCR RESERVE	\$24,519	Distribution of salary reserve from Reserve Section.
UNEMPLOYMENT COMPENSATION	\$2,733	Increase in unemployment costs.

FACILITIES **Expenditures** **\$27,252**

FINANCE

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
UNEMPLOYMENT COMPENSATION	\$1,191	Increase in unemployment costs.

FINANCE **Expenditures** **\$1,191**

FIRE

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
PURCHASED SERVICES GENERAL	\$102,453	Distribution of salary reserve from Reserve Section.
PURCHASED SERVICES GENERAL	\$187,842	To properly reflect the Public Safety GRT split between Police & Fire.
UNEMPLOYMENT COMPENSATION	\$2,942	Increase in unemployment costs.

FIRE **Expenditures** **\$293,237**

HUMAN RESOURCES

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
PROFESSIONAL & TECHNICAL SRV	\$5,400	Moved from Administration for consultant costs.
PURCHASED SERVICES GENERAL	\$5,500	Moved from Administration for travel reimbursement to Police & Fire chief candidates.
UNEMPLOYMENT COMPENSATION	\$210	Increase in unemployment costs.

HUMAN RESOURCES **Expenditures** **\$11,110**

ATTACHMENT 1**Narrative for Proposed End of Year Budget Adjustment FY 2009-10****JUDICIAL**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
UNEMPLOYMENT COMPENSATION	\$701	Increase in unemployment costs.

JUDICIAL **Expenditures** **\$701**

LEGAL

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
UNEMPLOYMENT COMPENSATION	\$560	Increase in unemployment costs.

LEGAL **Expenditures** **\$560**

POLICE

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
CLASSIFIED	(\$187,842)	To properly reflect the Public Safety GRT split between Police & Fire.
PURCHASED SERVICES GENERAL	\$149,214	Distribution of salary reserve from Reserve Section.
UNEMPLOYMENT COMPENSATION	\$6,376	Increase in unemployment costs.

POLICE **Expenditures** **(\$32,252)**

PUBLIC SERVICES

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
PURCHASED SERVICES GENERAL	\$471	Distribution of salary reserve from Reserve Section.
UNEMPLOYMENT COMPENSATION	\$2,662	Increase in unemployment costs.

PUBLIC SERVICES **Expenditures** **\$3,133**

ATTACHMENT 1**Narrative for Proposed End of Year Budget Adjustment FY 2009-10*****PUBLIC WORKS***

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
PURCHASED SERVICES GENERAL	\$7,072	Distribution of salary reserve from Reserve Section.
PAVING HOT MIX	\$50,000	Increase in pavement cuts.
UNEMPLOYMENT COMPENSATION	\$1,541	Increase in unemployment costs.
PUBLIC WORKS	Expenditures	\$58,613

RESERVE

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
SPCL SALARY INCR RESERVE	(\$283,729)	Distribution of salary reserve across general fund areas/divisions.
RESERVE	Expenditures	(\$283,729)

Transfers Out

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR TO AIRPORT OPERATIONS	\$32,276	To fully reflect CLC required match for Runway 12-30 reconstruction project
	Transfers Out	\$32,276

ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

1010 AIRPORT OPERATIONS

Transfers In

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR FROM GENERAL FUND	\$32,276	To fully reflect CLC required match for Runway 12-30 reconstruction project

Transfers In \$32,276

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TAXIWAYS	\$32,276	To fully reflect CLC required match for Runway 12-30 reconstruction project

Expenditures \$32,276

2000 HUD COMMUNITY DEVELOPMENT

Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
HUD COMMNTY DEVEL BLOCK GR	(\$5,381)	Project 10108 has been completed.

Revenue (\$5,381)

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
PURCHASED SERVICES GENERAL	(\$5,381)	Project 10108 has been completed.

Expenditures (\$5,381)

ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

2400 POLICE FUNDRevenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
FEDERAL BUREAU OF INVESTIGATI	\$25,000	Grant from FBI
NM DEPARTMENT OF PUBLIC SAFE	(\$29,672)	Reflect correct grant balances
UNIV OF NEW MEXICO (UNM)	\$2,344	Reflect correct grant balances
Revenue	(\$2,328)	

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
SCHEDULED OVERTIME	\$25,000	Grant from FBI
SCHEDULED OVERTIME	(\$27,858)	Reflect correct grant balances
TRAVEL GENERAL	(\$383)	Reflect correct grant balances
SUPPLIES GENERAL	\$501	Reflect correct grant balances
Expenditures	(\$2,740)	

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

2410 KEEP LAS CRUCES BEAUTIFUL

Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
NM DEPT OF TRANSPORTATION	(\$27,000)	Reflect correct grant balances
Revenue	(\$27,000)	

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
ADMINISTRATION	(\$15,010)	Reflect correct grant balances
PERA	(\$2,274)	Reflect correct grant balances
FICA SOCIAL SECURITY	(\$931)	Reflect correct grant balances
FICA MEDICARE	(\$218)	Reflect correct grant balances
WORKERS COMPENSATION	(\$569)	Reflect correct grant balances
INSURANCE ADMINISTRATION FE	(\$4)	Reflect correct grant balances
RETIREMENT HEALTH CARE INS	(\$195)	Reflect correct grant balances
HEALTH INS	(\$4,186)	Reflect correct grant balances
LIFE AND DISABILITY INS	(\$50)	Reflect correct grant balances
DENTAL INS	(\$190)	Reflect correct grant balances
ADVERTISING	(\$1,000)	Reflect correct grant balances
LANDSCAPING SERVICES	(\$200)	Reflect correct grant balances
PURCH SVC/KLCB YOUTH EMPLOY	(\$4,000)	Reflect correct grant balances
PURCH SVC/KLCB GRAFFITTI ABAT	(\$2,500)	Reflect correct grant balances
PURCH SVC/KLCB EDUC OR SCHOO	(\$1,000)	Reflect correct grant balances
TRAVEL GENERAL	(\$1,700)	Reflect correct grant balances
DUES	(\$300)	Reflect correct grant balances

ATTACHMENT 1**Narrative for Proposed End of Year Budget Adjustment FY 2009-10**

AWARDS	(\$300)	Reflect correct grant balances
MINOR SHOP TOOLS & EQUIPMENT	(\$2,021)	Reflect correct grant balances
Expenditures	(\$36,648)	

2422 SELECTIVE TRAF ENFORCEMNT-STEP**Revenue**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRAFFIC SAFETY BUREAU (NM DOT	(\$18,007)	Reflect correct grant balances
POLICE MISC GRANTS	(\$7,000)	Reflect correct grant balances
Revenue	(\$25,007)	

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
SCHEDULED OVERTIME	(\$25,007)	Reflect correct grant balances
Expenditures	(\$25,007)	

 Narrative for Proposed End of Year Budget Adjustment FY 2009-10

2470 DEPT OF JUSTICE PROGRAMS

Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
US DEPARTMENT OF JUSTICE	\$103,462	Reflect correct grant balances
NM STATE UNIVERSITY (NMSU)	(\$7,650)	Reflect correct grant balances
DONA ANA COUNTY GRANTS	(\$75,201)	Reflect correct grant balances
TOWN OF MESILLA	(\$4,311)	Reflect correct grant balances
CITY OF SUNLAND PARK	\$2,075	Reflect correct grant balances
VILLAGE OF HATCH	(\$757)	Reflect correct grant balances
MISC GRANTS - OTHER GOVTS	\$14,655	Reflect correct grant balances
Revenue	\$32,273	

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
PROFESSIONAL & TECHNICAL SRV	(\$20,217)	Reflect correct grant balances
MINOR SHOP TOOLS & EQUIPMENT	(\$6,142)	Reflect correct grant balances
UNIFORMS & SAFETY WEAR	(\$5,950)	Reflect correct grant balances
MAJOR EQUIPMENT	(\$48,037)	Reflect correct grant balances
MAJOR COMPUTER EQUIPMENT	(\$78,020)	Reflect correct grant balances
Expenditures	(\$158,366)	

ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

Transfers Out

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR TO GENERAL FUND	\$189,688	Transfer excess CLC match back to General Fund
Transfers Out	\$189,688	

2780 GRIGGS WALNUT PLUME REMED

Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
INVESTMENT INCOME	(\$9,184)	Correct Fund
NET INCR(DECR) FAIR VAL INVEST	(\$594)	Correct Fund
Revenue	(\$9,778)	

Transfers In

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR FROM EGRT FUND	\$308,603	Correct Fund
Transfers In	\$308,603	

ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

2781 GRIGGS WALNUT PLUME GRANTS

Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
NM ENVIRONMENT DEPARTMENT	\$169,394	Correct Budgets and Reconcile grants
Revenue	\$169,394	

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
PURCHASED SERVICES GENERAL	(\$156,508)	Correct Budgets and Reconcile grants
UTILITIES INFRASTRUCTURE	\$269,394	Correct Budgets and Reconcile grants
Expenditures	\$112,886	

2800 ENVIRONMENTAL GROSS REC TAX

Transfers Out

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR TO GRIGGS WALNUT PLUME	\$308,603	Correct Fund
TRANSFER TO WATER	(\$308,603)	Correct Fund
Transfers Out	\$0	

ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

2805 PUBLIC SAFETY GROSS REC TAXExpenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
CLASSIFIED	\$0	To properly reflect the Public Safety GRT split between Police & Fire.
Expenditures	\$0	

4012 FACILITIES STATE GRANTSRevenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
NM DEPT OF FINANCE & ADMIN	\$41,900	To include NM DFA LGD project #07-L-5202 in the budget.
Revenue	\$41,900	

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
GENERAL BLDGS CAPITAL OUTLAY	\$41,900	To include NM DFA LGD project #07-L-5202 in the budget.
Expenditures	\$41,900	

ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

4025 NMFA GRIGGS WLNT PLUME 2008
Revenues

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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LOAN PROCEEDS	(\$1,619,200)	Correct Budgets
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Revenues	(\$1,619,200)	
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Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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DEBT ISSUANCE COST	\$35,000	Correct Budgets
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GENERAL BLDGS CAPITAL OUTLAY	(\$35,675)	Correct Budgets
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UTILITIES INFRASTRUCTURE	(\$1,618,525)	Correct Budgets
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Expenditures	(\$1,619,200)	
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ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

4205 SPECIAL STREET PROJECTS

Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
CONTRIBUTION FROM DEVELOPER	\$20,000	Developer contribution for the Philippou Settlement.

Revenue \$20,000

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
ENVIRONMENTAL STUDY	\$3,040	Environmental assessment on properties under the Philippou settlement.
PROPERTY TAX	\$3,530	Property taxes for City-owned vacant lots in the Los Enamorados Subdivision.

Expenditures \$6,570

ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

5100 UTILITIES SHARED SERVICES
Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
SYSTEM UTILITIES REPAIRS	\$140,000	Meter Replacement Program
PURCHASED SERVICES GENERAL	\$17,000	Cover cost of Temporary Meter Readers
PURCHASED SERVICES GENERAL	(\$269,500)	Purchase of new utility bill printer
PURCHASED SERVICES GENERAL	\$4,500	Service Agreement for Prover and Misc.
MINOR EQUIPMENT	\$58,000	Purchase of 17 New Itron Handhelds
DEPRECIATION EXPENSE	(\$4,620)	Meter Shop Depreciation Book to different org
DEPRECIATION EXPENSE	\$4,620	Meter Shop Depreciation Book to this org
MAJOR COMPUTER EQUIPMENT	\$50,000	Purchase of new utility bill printer
Expenditures	\$0	

5150 SHARED SERVICES SCADA FUND
Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
MAJOR EQUIPMENT	\$80,961	Interest on Deposits no longer allocated
Expenditures	\$80,961	

ATTACHMENT 1**Narrative for Proposed End of Year Budget Adjustment FY 2009-10****5160 SHARED SVCS EQUIP REPL RESERVE****Expenditures**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
DEPRECIATION EXPENSE	\$10,652	Correct Depreciation

Expenditures	\$10,652	
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5260 GAS EQUIPMENT REPLACE RESERVE**Expenditures**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
ROLLING EQUIP INCL TRAILERS	\$42,254	2 Trailers needed for operation
MAJOR EQUIPMENT	\$8,000	Methane Detector need for operation

Expenditures	\$50,254	
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 Narrative for Proposed End of Year Budget Adjustment FY 2009-10

5300 WATER OPERATIONS

Transfers In

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR FROM EGRT FUND	(\$308,603)	Reduce transfer

Transfers In	(\$308,603)	
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Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
SYSTEM UTILITIES REPAIRS	\$117,000	Correct Debt Service
SYSTEM UTILITIES-PAVEMENT	\$60,000	Correct Debt Service
BOND/NOTE INTEREST	(\$122,477)	Correct Debt Service
BOND/NOTE PRINCIPAL	\$118,567	Correct Debt Service

Expenditures	\$173,090	
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 Narrative for Proposed End of Year Budget Adjustment FY 2009-10

5301 WATER DEVELOPMENT

Transfers In

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRANSFER FROM WW DEVELOPME	(\$43,544)	Correct 5374 Budget

Transfers In	(\$43,544)	
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Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
BOND/NOTE INTEREST	(\$171,404)	Correct Debt Service
BOND/NOTE PRINCIPAL	\$181,432	Correct Debt Service

Expenditures	\$10,028	
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5331 WATER 2009 BOND DEBT SERVICE

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
BOND/NOTE INTEREST	\$64,769	Correct Debt Service
BOND/NOTE PRINCIPAL	\$228,231	Correct Debt Service

Expenditures	\$293,000	
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ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

5350 WATER CAPITAL IMPROVEMENTSExpenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
UTILITIES INFRASTRUCTURE	(\$725,414)	Correct Beginning Balance
Expenditures	(\$725,414)	

5370 WATER 1997 BOND PROJECTSRevenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
INVESTMENT INCOME	(\$2,500)	Fund Closed
NET INCR(DECR) FAIR VAL INVEST	(\$588)	Fund Closed
Revenue	(\$3,088)	

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
UTILITIES INFRASTRUCTURE	(\$114,889)	Fund Closed
Expenditures	(\$114,889)	

5374 WATER 2005A BOND PROJECTSExpenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
UTILITIES INFRASTRUCTURE	(\$43,544)	Balance Fund
Expenditures	(\$43,544)	

ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

5375 WATER 2006 BOND PROJECTS

Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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INVESTMENT INCOME	(\$86,176)	Budget to high
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Revenue	(\$86,176)	
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Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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UTILITIES INFRASTRUCTURE	(\$483,720)	Balance Fund
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Expenditures	(\$483,720)	
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5380 WATER 1997 BOND DEBT SERVICE

Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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INVESTMENT INCOME	(\$3,479)	Fund Closed
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NET INCR(DECR) FAIR VAL INVEST	(\$387)	Fund Closed
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Revenue	(\$3,866)	
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Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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ESCROW AGENT FEES	(\$450)	Fund Closed
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Expenditures	(\$450)	
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ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

5400 WASTEWATER OPERATIONS**Expenditures**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
PROFESSIONAL & TECHNICAL SRV	(\$700)	Change in NPDES Permit conditions
MINOR SHOP TOOLS & EQUIPMENT	\$100	Change in NPDES Permit conditions
UNIFORMS & SAFETY WEAR	\$600	Purchase personnel protective gear for safety
BOND/NOTE INTEREST	(\$108,401)	Correct Debt Service
BOND/NOTE PRINCIPAL	\$125,965	Correct Debt Service
Expenditures	\$17,564	

5401 WASTEWATER DEVELOPMENT**Expenditures**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
BOND/NOTE INTEREST	(\$83,702)	Correct Debt Service
BOND/NOTE PRINCIPAL	\$45,409	Correct Debt Service
Expenditures	(\$38,293)	

ATTACHMENT 1
Narrative for Proposed End of Year Budget Adjustment FY 2009-10

5420 WW WATER RECLAMATION PROJECT
Transfers In

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR FR WW CAPITAL IMPROVEM	\$188,000	Balance Fund

Transfers In \$188,000

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
BOND/NOTE INTEREST	(\$3,600)	Correct DS
BOND/NOTE PRINCIPAL	\$37,552	Correct DS

Expenditures \$33,952

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

5450 WASTEWATER CAPITAL IMPROVEMENTRevenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
NM ENVIRONMENT DEPARTMENT	\$125,000	Record Grant Monies
NM HUMANITIES COUNCIL	\$50,000	Record Grant Monies

Revenue \$175,000

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
UTILITIES INFRASTRUCTURE	(\$245,001)	Balance Fund

Expenditures (\$245,001)

Transfers Out

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR TO WW WATER RECLAMATI	\$188,000	Balance Fund

Transfers Out \$188,000

5470 WASTEWATER 1997 BOND PROJECTSExpenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
UTILITIES INFRASTRUCTURE	(\$176,947)	Fund Closed

Expenditures (\$176,947)

ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

5474 WW REBUILDING MANHOLES (NMFA)

Transfers In

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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TRNFR FR WW REB. MANHOLE DS N	\$37,473	Close out fund
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Transfers In	\$37,473	
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Transfers Out

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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TRANSFER TO WATER	(\$39,151)	Incorrect Fund : where is other side?
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Transfers Out	(\$39,151)	
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5478 WW NMFA PROJECTS

Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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INVESTMENT INCOME	(\$128,900)	Correct Budget
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NET INCR(DECR) FAIR VAL INVEST	(\$15,000)	Correct Budget
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Revenue	(\$143,900)	
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Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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UTILITIES INFRASTRUCTURE	(\$1,516,454)	Correct Budget
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Expenditures	(\$1,516,454)	
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ATTACHMENT 1

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

5484 WW REBLDG MANHOLES D SERV NMFATransfers Out

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRANSFER TO WW REB. MANHOLE	\$37,473	Must Transfer to DS fund to close out Fund 5474
Transfers Out	\$37,473	

5500 SOLID WASTE OPERATIONSTransfers In

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRANSFER FROM RECYCLING	\$70,669	Close out 5530
Transfers In	\$70,669	

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
BOND/NOTE INTEREST	\$1,092	Correct DS
BOND/NOTE PRINCIPAL	\$153,219	Correct DS
Expenditures	\$154,311	

5530 SOLID WASTE RECYCLING FUNDTransfers Out

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRANSFER TO SOLID WASTE FUND	\$70,669	Close out 5530
Transfers Out	\$70,669	

ATTACHMENT 1**Narrative for Proposed End of Year Budget Adjustment FY 2009-10****5560 SOLID WASTE EQUIP REPL RESERVE****Transfers In**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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TRANSFER FROM RECYCLING	(\$522,000)	Correct Budget
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Transfers In	(\$522,000)	
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5577 SW NMFA PROJECTS**Expenditures**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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ROLLING EQUIP INCL TRAILERS	\$1,029,717	Repurposed Recycling loan for rolling stock
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GENERAL BLDGS CAPITAL OUTLAY	(\$1,031,198)	Loan was repurposed
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Expenditures	(\$1,481)	
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5920 TRANSIT**Transfers Out**

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
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TRANSFER TO GENERAL FUND	(\$15,550)	For transit facility maintenance. Facilities Department now charges the Transit Fund for each work order.
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Transfers Out	(\$15,550)	
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ATTACHMENT 1
Narrative for Proposed End of Year Budget Adjustment FY 2009-10

6130 INFORMATION TECHNOLOGY SVCS

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
	\$0	Close out of the Information Technology Fund

\$0

Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
RADIO CHARGES	(\$47,933)	Close out of the Information Technology Fund
TELEPHONE CHARGES	\$13,193	Close out of the Information Technology Fund
MIS COMPUTER	\$12,016	Close out of the Information Technology Fund
MIS CHARGES	(\$58,627)	Close out of the Information Technology Fund
INVESTMENT INCOME	(\$17,487)	Close out of the Information Technology Fund
NET INCR(DECR) FAIR VAL INVEST	(\$1,337)	Close out of the Information Technology Fund
Revenue	(\$100,175)	

Narrative for Proposed End of Year Budget Adjustment FY 2009-10

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
ADMINISTRATION	(\$384,862)	Close out of the Information Technology Fund
ADDITIONAL MANAGED REDUCTIO	(\$10,705)	Close out of the Information Technology Fund
COMPUTER HARDWARE MAINTENA	(\$39,866)	Close out of the Information Technology Fund
COMPUTER SOFTWARE MAINTENA	(\$87,204)	Close out of the Information Technology Fund
MOTOR POOL REPAIR & MAINTENA	\$5,099	Close out of the Information Technology Fund
PURCHASED SERVICES GENERAL	(\$750)	Close out of the Information Technology Fund
SOFTWARE	(\$2,000)	Close out of the Information Technology Fund
MINOR COMPUTER EQUIPMENT	(\$24,629)	Close out of the Information Technology Fund
COST OF MATERIAL SOLD TO DEPT	\$2,102	Close out of the Information Technology Fund
DEPRECIATION EXPENSE	\$122,209	Close out of the Information Technology Fund
LIABILITY INSURANCE	(\$44,472)	Close out of the Information Technology Fund
Expenditures	(\$465,078)	

Transfers Out

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR TO GENERAL FUND	(\$736,169)	Close out of the Information Technology Fund
Transfers Out	(\$736,169)	

ATTACHMENT 1**Narrative for Proposed End of Year Budget Adjustment FY 2009-10****6136 INFO TECH EQUIPMENT REPLACEMENT**Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
EQUIP USE FEE CHARGED TO DEPTS	\$1,488	Correct Equipment Use Fee charged to City Depts to reflect generated revenue
INVESTMENT INCOME	\$1,125	Correct Interest on Investment to reflect generated revenue
NET INCR(DECR) FAIR VAL INVEST	\$210	Correct Interest on Net Increase (Decrease) Fair Value Investment generated revenue
Revenue	\$2,823	

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
DEPRECIATION EXPENSE	\$5,877	Correct Deprecation Budget for Expenditures
Expenditures	\$5,877	

Transfers Out

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
TRNFR TO GENERAL FUND	(\$62,677)	Close out of the Information Technology Fund
Transfers Out	(\$62,677)	

6146 DOCUMENT SVCS EQUIPMENT REPLRevenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
EQUIP USE FEE CHARGED TO DEPTS	\$2,214	Correct Equipment Use Fee charged to City Depts to reflect generated revenue
Revenue	\$2,214	

ATTACHMENT 1**Narrative for Proposed End of Year Budget Adjustment FY 2009-10****6310 UNEMPLOYMENT RESERVE**Revenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
UNEMPLOYMENT INSURANCE	\$25,223	Increase in revenue for unemployment compensation paid by departments in order to meet the FY 10 actuarial balance.
Revenue	\$25,223	

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
LIABILITY INSURANCE	\$59,710	Increase in unemployment costs.
Expenditures	\$59,710	

7460 LOWER RIO GR WATER USERS ORGNRevenue

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
US ENVIRON PROT AGENCY (EPA)	\$70,410	Budget for Grant
Revenue	\$70,410	

Expenditures

<i>Description</i>	<i>Increase(Decrease)</i>	<i>Reason for Request</i>
PURCHASED SERVICES GENERAL	(\$36,494)	Budget for Grant
Expenditures	(\$36,494)	

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND				
General Fund 1000				
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
BEGINNING BALANCE	\$ 20,409,862	16,663,544		16,663,544
REVENUES				
512011 to 015 & 911500 Gross Receipts Taxes	\$ 55,320,571	55,065,000		55,065,000
511010 Property Taxes	8,157,741	8,569,756		8,569,756
514010 to 50 Franchise Fees	2,772,546	2,842,370		2,842,370
546301 to 560 Administrative Transfers	1,866,442	2,020,234		2,020,234
533001 Police Fines	1,048,101	1,070,111		1,070,111
521002 Subdivision Fees	137,293	140,725		140,725
All Other Revenues	5,359,394	5,684,905	1,038,534	6,723,439
TOTAL REVENUES	\$ 74,662,088	75,393,101	1,038,534	76,431,635
TOTAL RESOURCES	\$ 95,071,950	92,056,645	1,038,534	93,095,179
EXPENDITURES				
Administration	\$ 2,277,617	2,099,186	(10,410)	2,088,776
Community Development	1,775,383	2,126,897	701	2,127,598
Facilities	8,616,616	12,305,333	27,252	12,332,585
Financial Services	3,414,526	3,609,497	1,191	3,610,688
Fire	8,960,316	8,658,260	293,237	8,951,497
Human Resources	966,994	963,900	11,110	975,010
Judicial	1,234,545	1,567,634	701	1,568,335
Legal	1,695,096	1,845,985	560	1,846,545
Legislative	722,913	813,947		813,947
Police	20,549,881	18,681,290	(32,252)	18,649,038
Public Services	7,646,025	6,378,824	3,133	6,381,957
Public Works	6,463,720	5,576,334	58,613	5,634,947
Reserves	1,309,978	1,852,566	(283,729)	1,568,837
Transfers	13,982,520	13,474,191	32,276	13,506,467
Total General Fund Expenditures	\$ 79,616,130	79,953,844	102,383	80,056,227
Adjustment due to change in accruals.	1,207,724	0		
ENDING BALANCE	\$ 16,663,544	12,102,801	936,151	13,038,952
Required 1/12th Reserve	0	6,662,820	8,532	6,671,352
UN-RESERVED ENDING BALANCE	\$ 10,028,867	5,439,981	927,619	6,367,600

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

General Fund Reserve Section				
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESERVES FOR:				
1. Salary Increases:				
610106 Reserve for Blue Collar Bargaining Unit Increases	\$ 0	33,712	(33,712)	0
610106 Reserve for Police Bargaining Unit Increases	0	147,564	(147,564)	0
610106 Reserve for Fire Bargaining Unit Increases	0	102,453	(102,453)	0
610106 Reserve for Non-Represented Increases	0	0		0
2. Services				
722190 Purchased Services	\$ 219,309	268,493		268,493
722194 Loan Payment - CDBG Loan for new MNH Bldg	0	80,000		80,000
722248 Admin Charge - County	73,768	77,128		77,128
722248 Admin Charge - GRT	526,471	535,000		535,000
722310 City Manager Contingency	0	50,000		50,000
723100 Building or Land Rental	91,654	99,870		99,870
3. Payments to Other Government Entities				
772900 Office of Emergency Management	\$ 106,811	69,346		69,346
772900 Council of Governments	11,140	14,000		14,000
4. Payments for Other Government Programs				
772900 Mesilla Valley Economic Development Alliance	\$ 200,000	200,000		200,000
705105 Low Income Utility Assistance Program	75,000	100,000		100,000
705110 Affordable Housing Impact Fee Assistance	5,825	75,000		75,000
Total Reserves	\$ 1,309,978	1,852,566	(283,729)	1,568,837
5. Transfers to Other Funds				
951005 Fund 1005 Engineering Services	\$ 1,235,392	1,765,410		1,765,410
951010 Fund 1010 Airport Operations	270,000	270,000	32,276	302,276
951015 Fund 1015 Permit Services	344,594	295,679		295,679
951200 Fund 1200 Vehicle Acquisition	2,031,219	1,500,000		1,500,000
952171 Fund 2171 Older Americans Act	1,279,149	0		0
952173 Fund 2173 Retired Senior Volunteer Program	69,672	0		0
952174 Fund 2174 Children, Youth, & Families	14,702	0		0
952405 Fund 2405 Victims Assistance	9,255	0		0
952170 Fund 2410 Keep Las Cruces Beautiful	58,604	0		0
952121 Fund 2412 Juvenile Citation Program	38,692	0		0
952330 Fund 2440 Prisoner Care	1,150,000	1,780,000		1,780,000
952495 Fund 2495 Animal Services Center	271,250	0		0
952700 Fund 2700 Health Services	60,000	0		0
952700 Fund 2710 Convention & Visitors Bureau	0	450,000		450,000
952760 Fund 2760 State Operating Grants	2,846	0		0
952815 Fund 2815 TIDD Dedicated Revenue	0	470,637		470,637
954001 Fund 4001 Capital Improvement Reserve	2,610,000	650,000		650,000
954012 Fund 4012 Facility State Grants	0	23,448		23,448
954201 Fund 4201 Streets General Fund	48,575	39,283		39,283
954270 Fund 4270 TIDD Capital Project Fund	0	1,000,000		1,000,000
965920 Fund 5920 Transit	2,049,000	1,134,067		1,134,067
966310 Fund 6310 Unemployment Compensation	41,272	0		0
966340 Fund 6340 Liability Claims	482,366	1,741,487		1,741,487
772900-97410 Fund 7410 MVRDA	1,326,486	1,326,486		1,326,486
772900-97420 Fund 7420 Metro Narcotics	225,543	225,543		225,543
772900-97440 Fund 7440 Animal Service Center	363,903	802,151		802,151
Total Transfers Out	\$ 13,982,520	13,474,191	32,276	13,506,467
GRAND TOTAL RESERVE SECTION	\$ 15,292,498	15,326,757	(251,453)	15,075,304

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Airport Operations Fund 1010	Facilities		General Fund	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 50,287	60,636	785	61,421
REVENUES				
542521 Landing Fees	\$ 3,640	1,900		1,900
542522 Rental/Lease Income	116,498	110,250		110,250
542523 Airport Comercial Fees	14,841	18,850		18,850
542525 Airport Land Rental	97,605	74,500		74,500
570010 Interest on Investment	732	2,500		2,500
590051 Net Incr (Decr) Fair Value Investment	120	300		300
592001 Reimbursed Expenses	2,317	0		0
Total Revenues	\$ 235,753	208,300	0	208,300
Total Resources	\$ 286,040	268,936	785	269,721
EXPENDITURES				
Personnel Services	\$ 289,742	294,582		294,582
Operating Expenses	183,990	196,781		196,781
Capital Outlay	0	39,663	32,276	71,939
Additional Managed Reduction	0	(13,667)		(13,667)
Total Expenditures - 10123180	\$ 473,732	517,359	32,276	549,635
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	\$ (20,000)	(20,000)		(20,000)
Transfer to Fund 6340 - Liability Fund	(887)	(1,577)		(1,577)
Transfer from Fund 1000 - General Fund	270,000	270,000	32,276	302,276
Total Other Financing Sources (Uses)	249,113	248,423	32,276	280,699
ENDING CASH BALANCE	\$ 61,421	0	785	785

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

Page 1 of 3

FUND	DIVISION		FUND TYPE	
Community Development Fund 2000	Comm Dev		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 11,877	42,372		42,372
REVENUES				
HR Non-Refunding Perf Bond 20180060-542301	\$ 2,097	10,000		10,000
CDBG Grant PY2009 20180270-551011	0	1,010,435		1,010,435
CDBG Grant PY2008 20180230-551011	504,710	537,067	(5,381)	531,686
CDBG Grant PY2007 20180210-551011	139,826	129,576		129,576
CDBG Grant PY2006 20180050-551011	132,270	161,093		161,093
CDBG Grant PY2005 20180040-551011	10,498	0		0
CDBG Grant PY2004 20180030-551011	39,926	10,185		10,185
CDBG Grant PY2002 20180010-551011	29,984	0		0
HOME Grant PY2009 20180280-551013	0	537,892		537,892
HOME Grant PY2008 20180240-551013	92,617	502,928		502,928
HOME Grant PY2007 20180220-551013	76,125	506,941		506,941
HOME Grant PY2006 20180120-551013	82,288	69,610		69,610
HOME Grant PY2005 20180110-551013	1,139	0		0
Interest Revenue CDBG 20180060-570115	11,163	10,000		10,000
Interest Revenue HOME 20180060-570116	2,047	15,000		15,000
Interest Revenue Home Rental Proj 20180060-570121	8,391	9,000		9,000
CDBG Pgm Inc (Principal) 20180060-581010	100,043	90,000		90,000
HOME Pgm Inc (Principal) 20180060-581011	72,909	11,000		11,000
Other Revenue - CDBG 20180060-592110	5,069	0		0
Other Revenue - HOME 20180060-592111	190	0		0
Total Revenues	\$ 1,311,292	3,610,727	(5,381)	3,605,346
Total Resources	\$ 1,323,169	3,653,099	(5,381)	3,647,718
EXPENDITURES				
HR Bond 20184130-722190	0	10,000		10,000
2009/10 CDBG				
Administration 20184240-XXXXX-10109	0	218,400		218,400
Rehabilitation Administration 20184240-XXXXX-10209	0	330,775		330,775
Public Services:				
La Casa-Laundry Fac Rehab 20184240-722190-10408	0	23,920		23,920
La Casa-Emer Shelter 20184240-722190-10305	0	36,068		36,068
MVCH-Homeless Oper 20184240-722190-10306	0	33,876		33,876
Jardin de los Ninos-on site Medical 722190-10307	0	13,876		13,876
Casa de Peregrinos-Food Bank 722190-10313	0	11,876		11,876
MV Court Appt Spec Advocates-Vol 722190-10314	0	20,276		20,276
Comm. Act. Agc - Sr. Theraputic Mis 722190-10315	0	10,276		10,276
Comm. Act. Agc - Teen Parent Prog 722190-10316	0	11,876		11,876
FYI - Emerg Shelter Oper 20184240-722190-10312	0	5,469		5,469

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Community Development Fund 2000	Comm Dev		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
Public Facilities/ADA/Public Improvements: Jefferson Road 20184240-854121-70M70	0	393,747		393,747
2008/09 CDBG				
Administration 20184200-XXXXX-10108	188,161	45,534	(5,381)	40,153
Rehabilitation Administration 20184200-XXXXX-10208	158,346	411,055		411,055
Home Rehabilitation 20184200-722196-10513	1,826			
Home Rehabilitation 20184200-722196-10517	75,742			
Home Rehabilitation 20184200-722196-10518	16,587			
Public Services:				
Tresco ADA Van 20184200-722190-10311	41,000	0		0
La Casa 20184200-722190-10305	34,120	0		0
MV Comm of Hope 20184200-10306	53,750	0		0
CAA - IDA 20184200-13010	10,000	10,000		10,000
FYI - Emer/Trans Shelter 20184200-10312	17,500	0		0
Public Facilities/ADA/Public Improvements:				
MV Comm of Hope - Trns Hsg 20184200-722190-10405	0	65,478		65,478
Jefferson Road 20184200-854121-70M70	0	5,000		5,000
2007/08 CDBG				
Administration 20184160-XXXXX-10107	35,854	0		0
Rehabilitation Administration 20184160-XXXXX-10207	19,817	0		0
Home Rehabilitation 20184160-722196-10509	2,400	0		0
Home Rehabilitation 20184160-722195-10207	0	29,576		29,576
Home Rehabilitation 20184160-722196-10515	6,659			
Home Rehabilitation 20184160-722196-10516	41,498			
Public Services:				
Casa de Corazones 20184160-722190-10308	15	0		0
Public Facilities/ADA/Public Improvements:				
Retention Pond (Stull) 20804080-854112-70M16	17,838	0		0
Branigan Library 20804160-854122-60Q03	19,639	0		0
MVCommunity of Hope Ph I 20804080-852100-61411	0	100,000		100,000
2006/07 CDBG				
Administration 20184110-XXXXX-10106	\$ 33,986	0		0
Rehabilitation Administration 20184110-XXXXX-10206	(757)	0		0
Home Rehabilitation 20184110-722196-10509	4,217			
Home Rehabilitation 20184110-722196-10513	16,218	0		0
Public Facilities/ADA/Public Improvements:				
CLC Central Kitchen 20184110-722190-10406	38,653	161,093		161,093
Public Facilities/ADA/Public Improvements:				
Branigan Library ADA Imp 20804020-854122-60Q03	39,926	0		0
Rdmr Transit Shelters/Benches 20184030-730210-60401	0	10,185		10,185
2002/03 CDBG				
Public Facilities/ADA/Public Improvements:				
Branigan Library 20804050-854122-60Q03	29,984	0		0
Total CDBG	\$ 908,079	1,958,356	(5,381)	1,952,975

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

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FUND	DIVISION		FUND TYPE	
Community Development Fund 2000	Comm Dev		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
2009/10 HOME				
Administration 20184255-XXXXXX-11109	0	53,000		53,000
CHDO - Alta Tierra 20184255-722190-11208	0	85,934		85,934
Alta Tierra 20184255-722190-11410	0	164,066		164,066
TBRA 20184255-722190-11409	0	104,892		104,892
Habitat-CHDO 20184255-722190-11307	0	14,000		14,000
TDS - CHDO 20184255-722190-11308	0	10,000		10,000
Habitat-Property 20184255-722190-11411	0	65,369		65,369
Tierra del Sol 20184255-722190-11412	0	100,302		100,302
2008/09 HOME				
Administration 20184210-XXXXXX-11108	42,782	0		0
CHDO Set aside 2008- MV Habitat 11206	0	19,100		19,100
CHDO Set aside 2008- Tierra del Sol 11207	9,395	51,438		51,438
CHDO Operating 2008- MV Habitat 11305	12,048	0		0
CHDO Operating 2008- Tierra del Sol 11306	12,048	0		0
Property Acq - 2008- MV Habitat 11406	0	102,295		102,295
Property Acq - 2008- Tierra del Sol 11407	0	274,305		274,305
Property Acq - 2008- Tierra del Sol 11408	0	55,790		55,790
2007/08 HOME				
Administration 20184170-XXXXXX-11107	62	0		0
CHDO Set aside MV Habitat 20184170-722190-11205	45,000	89,747		89,747
FYI Transitional Housing 20184170-722190-11402	0	375,000		375,000
FYI Transitional Housing 20184050-722190-11404	0	0		0
Tenant Based Rental Assist. 20184170-722190-11403	59,737	42,194		42,194
2006/07 HOME				
Administration 20184120-XXXXXX-11106	\$ 8,194	0		0
CHDO Set Aside 20184120-722190-11201	36,094	0		0
Property Acquisition 20184120-722190-11401	139,002	69,610		69,610
2005/06 HOME				
Stone Mtn (incl Reloc) 20184040-722190-11405	3,058	0		0
Total HOME	<u>367,420</u>	<u>1,677,042</u>	<u>0</u>	<u>1,677,042</u>
Total Expenditures	<u>\$ 1,275,499</u>	<u>3,635,398</u>	<u>(5,381)</u>	<u>3,630,017</u>
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2001 - HR Perf Bond	\$ 0	0		0
Adjustment due to change in accruals	(5,298)			
Total Other Financing Sources (Uses)	<u>\$ (5,298)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 42,372</u>	<u>17,701</u>	<u>0</u>	<u>17,701</u>

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Police Fund 2400	Police		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
24140050-552006 NM Dept of Public Safety	\$ 17,934	29,672	(29,672)	0
24140050-552006-37300 NM Dept of Public Safety	0	0	2,344	2,344
24140210-552019 Univ of NM (UNM)	0	0		0
24140210-551007-37310 FBI	0	0	25,000	25,000
Project Safe Neighborhoods	0	10,000		10,000
Safe Haven	0	250,000		250,000
Total Revenues	\$ 17,934	289,672	(2,328)	287,344
Total Resources	\$ 17,934	289,672	(2,328)	287,344
EXPENDITURES				
Org 24147040				
Personnel	\$ 13,210	12,205	(12,205)	0
Operating	4,724	0		
Total Org 24147040	\$ 17,934	12,205	(12,205)	0
Org 24147040-37300				
Personnel	0	17,467	(17,467)	0
Operating	0	0	1,932	1,932
Total Org 24147040-37300	0	17,467	(15,535)	1,932
Project Safe Neighborhoods 37301				
Operating	0	10,000		10,000
Total Project Safe Neighborhoods 37301	0	10,000	0	10,000
Federal Bureau of Investigation 37310				
Personnel	0	0	25,000	25,000
Total Federal Bureau of Investigation 37310	0	0	25,000	25,000
Safe Haven				
Operating	0	250,000		250,000
Total Safe Haven	0	250,000	0	250,000
Total Expenditures	\$ 17,934	289,672	(2,740)	286,932
ENDING BALANCE	\$ 0	0	412	412

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
STEP Fund 2422	Police		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 6,429	6,429		6,429
REVENUES				
24140070-552067-20510 STEP	\$ 0	7,000	(7,000)	0
24140070-552018-37001 STEP Grant (TSB) 2008	21,233	0		0
24140070-552018-37007 STEP Grant (TSB) 2009	16,010	18,007	(18,007)	0
24140070-552018-37008 STEP Grant (TSB) 2010	9,173	8,834		8,834
24140070-552018-37012 STEP Grant Fall	0	12,721		12,721
Total Revenues	\$ 46,416	46,562	(25,007)	21,555
Total Resources	\$ 52,845	52,991	(25,007)	27,984
EXPENDITURES				
24147090-610210-20510 Overtime	\$ 0	7,000	(7,000)	0
24147090-610210-37001 Overtime	21,233	0		0
24147090-610210-37007 Overtime	16,010	18,007	(18,007)	0
24147090-610210-37008 Overtime	9,173	8,834		8,834
24147090-610210-37012 Overtime	0	12,721		12,721
Total Expenditures	\$ 46,416	46,562	(25,007)	21,555
ENDING BALANCE	\$ 6,429	6,429	0	6,429

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Dept of Justice Programs Fund 2470	Police		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 215,466	362,029	(156,012)	206,017
REVENUES				
COPS Tech Grant				
13210 COPS 2005 Tech Grant 2005-CKWX-0257	\$ 93,123	14,288	62,083	76,371
37004 COPS 2007 Tech Grant 2007-CKWX-0047	1,240	569,063		569,063
552014 NMSU 2007 Tech Grant	0	9,484	(9,484)	0
553002 Dona Ana County 2007 Tech Grant	0	68,287	(68,287)	0
554010 Town of Mesilla 2007 Tech Grant	0	5,690	(5,690)	0
554011 Sunland Park 2007 Tech Grant	0	13,278	(13,278)	0
554012 Village of Hatch 2007 Tech Grant	0	1,897	(1,897)	0
554999 Village of Chaparral 2007 Tech Grant	0	1,897	(1,897)	0
COPS Interoperability Tech Grant				
COPS Interoperability 2005-INWX-0014	46,697	105,077	53,471	158,548
552014 NMSU 2005 Interoperability	2,345	1,751	1,834	3,585
553002 Dona Ana County 2005 Interoperability	1,315	12,609	(6,914)	5,695
554010 Town of Mesilla 2005 Interoperability	957	1,051	1,379	2,430
554011 Sunland Park 2005 Interoperability	1,554	2,452	15,353	17,805
554012 Village of Hatch 2005 Interoperability	0	350	1,140	1,490
554999 Village of Chaparral 2005 Interoperability	359	350	16,552	16,902
Bulletproof Vests				
13300 DOJ Bulletproof Vest 2005-BUBX-05027165	0	0		0
13301 DOJ Bulletproof Vest 2007-BUBX-05027165	6,887	8,379	(5,950)	2,429
13302 DOJ Bulletproof Vest 2010	0	24,600		24,600
Edward Byrnes Memorial				
Ed Byrnes Memorial 2005-DJBX-0777	8,813	0		0
Ed Byrnes Memorial 2007-DJBX-1021	42,964	0	2,062	2,062
13220 Ed Byrnes Memorial 2008-CJBX-0424	8,204	28,927	(8,204)	20,723
Ed Byrnes Grant	0	106,409		106,409
G.R.E.A.T.				
G.R.E.A.T. Program 2007-JVFX-0304	5,497	0		0
Department of Justice Grant				
37013 DOJ Award 2009	0	37,500		37,500
Total Revenues	\$ 219,955	1,013,339	32,273	1,045,612
Total Resources	\$ 435,421	1,375,368	(123,739)	1,251,629
EXPENDITURES				
COPS Grants				
13210 COPS 2005 Tech Grant 2005-CKWX-0257	\$ 93,122	14,288	62,083	76,371
37004 COPS 2007 Tech Grant 2007-CKWX-0047	1,653	758,751		758,751
COPS Interoperability 2005-INWX-0014	62,264	208,357	(208,357)	0
Total COPS Grants	\$ 157,039	981,396	(146,274)	835,122
Bullet Proof Vests Grant				
13300 DOJ Bulletproof Vest 2005-BUBX-05027165	\$ 0	0		0
13301 DOJ Bulletproof Vest 2007-BUBX-05027165	6,887	8,379	(5,950)	2,429
13302 DOJ Bulletproof Vest 2010	0	24,600		24,600
Total Bullet Proof Vests Grant	\$ 6,887	32,979	(5,950)	27,029

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

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FUND	DIVISION		FUND TYPE	
Dept of Justice Programs Fund 2470	Police		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
Edward Byrne Memorial Grants				
Ed Byrnes Memorial 2005-DJBX-0777	\$ 8,813	0		0
Ed Byrnes Memorial 2006-DJBX-1020	0	0		0
Ed Byrnes Memorial 2007-DJBX-1021	42,964	0	2,062	2,062
13220 Ed Byrnes Memorial 2008-CJBX-0424	8,204	28,927	(8,204)	20,723
Byrne Grant CLC	0	103,809		103,809
Byrne Grant Juvenile Citation	0	2,600		2,600
Total Ed Byrne Memorial Grants	\$ 59,981	135,336	(6,142)	129,194
Org 24147320 G.R.E.A.T. 2007				
Salaries	\$ 34	0		0
Operating	5,463	0		0
Total Org 24147240	\$ 5,497	0	0	0
Org 24147440 DOJ Award 2009				
Operating	0	37,500		37,500
Total Org 24147440	\$ 0	37,500	0	37,500
Total Expenditures	\$ 229,404	1,187,211	(158,366)	1,028,845
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund (Match)	\$ 0	0	(189,688)	(189,688)
Total Other Financing Sources (Uses)	\$ 0	0	(189,688)	(189,688)
ENDING BALANCE	\$ 206,017	188,157	(155,061)	33,096

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Keep Las Cruces Beautiful Fund 2410	Police		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	9,648	(9,648)	0
REVENUES				
24140160-552009 State Hwy Beautification	\$ 27,196	27,000	(27,000)	0
24140330-554024-20550 Cigarette Litter Program	1,500	0		0
24147340-554024 Think Green Grant	0	0		0
24140350-554024-20560 Anheuser Busch Env Grant	8,378	1,622		1,622
NM Recycling & Illegal Dumping Alliance Grant	0	10,000		10,000
24140330-552016-20571 NM Department of Tourism	0	31,000		31,000
570010 Interest on Investment				
Total Revenues	\$ 37,074	69,622	(27,000)	42,622
Total Resources	\$ 37,074	79,270	(36,648)	42,622
EXPENDITURES				
24147170 KLCB A&G (Codes)				
Personnel	\$ 53,860	23,627	(23,627)	0
Operating	31,940	44,021	(13,021)	31,000
Total 24147170	\$ 85,800	67,648	(36,648)	31,000
24147180 Cigarette Litter Program				
Operating	1,500	0		0
Total 24147180	1,500	0	0	0
24147420 Anheuser Busch Environmental Grant				
Operating	8,378	1,622		1,622
Total 24147420	8,378	1,622	0	1,622
NM Recycling & Illegal Dumping Alliance Grant				
Operating	0	10,000		10,000
Total	0	10,000	0	10,000
Total Expenditures	\$ 95,678	79,270	(36,648)	42,622
OTHER FINANCING SOURCES (USES)				
Transfer From Fund 1000 - General Fund (25% match)	\$ 6,750	0		0
Transfer From Fund 1000 - General Fund (over-match)	51,854	0		0
Total Other Financing Sources (Uses)	\$ 58,604	0	0	0
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Griggs / Walnut Plume Remediation Fund 2780			Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 274,691	319,444	(298,825)	20,619
REVENUES				
553010 Dona Ana County	\$ 24,296	331,000		331,000
570010 Investment Income	2,786	8,688	(9,184)	(496)
590051 Net Incr(Decr) Fair Value Investment	448	965	(594)	371
Total Revenues	\$ 27,530	340,653	(9,778)	330,875
Total Resources	\$ 302,221	660,097	(308,603)	351,494
EXPENDITURES				
Personnel Services	\$ 0	0		0
Operating Expenses	281,603	662,000		662,000
Purchased Services				
Debt Service	0	0		
Total Expenditures	\$ 281,603	662,000	0	662,000
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 0	0		0
Transfer from Fund 2800 - EGRT	0	61,903	308,603	370,506
Transfer from Fund 402300 - Public Improvement	0	0		0
Transfer from Fund 6361 - GW Plume	0	0		0
Transfer to Fund 5100 -Shared Services Fund	0	(60,000)		(60,000)
Total Other Financing Sources (Uses)	\$ 0	1,903	308,603	310,506
ENDING BALANCE	\$ 20,618	0	0	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Griggs / Walnut Plume - Grants Fund 2781			Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	163,300	(18,993)	144,307
REVENUES				
552023 NM Environmental Department	\$ 172,000	0	169,394	169,394
570010 Investment Income	0	0	0	0
590051 Net Incr(Decr) Fair Value Investment	0	0	0	0
Total Revenues	\$ 172,000	0	169,394	169,394
Total Resources	\$ 172,000	163,300	150,401	313,701
EXPENDITURES				
Major Projects	\$ 27,693	156,508	112,886	269,394
Total Expenditures	\$ 27,693	156,508	112,886	269,394
ENDING BALANCE	\$ 144,307	6,792	37,515	44,307

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Environment Gross Receipts Tax Fund 2800	Facilities		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	(69,259)	55,788	(13,471)
REVENUE				
512020 EGRT - City	\$ 1,562,651	1,567,000		1,567,000
553020 EGRT - County	1,044,969	1,010,051		1,010,051
Total Revenues	\$ 2,607,620	2,577,051	0	2,577,051
Total Resources	\$ 2,607,620	2,507,792	55,788	2,563,580
EXPENDITURES				
Administrative Charge for Tax Collection	43,508	45,000		
Payment to County	\$ 856,019	868,484		
Operating	\$ 1,088,065	1,029,330		1,029,330
Total Expenditures	\$ 1,088,065	1,029,330	0	1,029,330
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 2780 - Griggs/Walnut Plume Fund	\$ 0	(61,903)	(308,603)	(370,506)
Transfer to Fund 3618 - 2008 NMFA G/W Plume DS	(89,461)	(81,682)		(81,682)
Transfer to Fund 5300 - Water	0	(538,598)	308,603	(229,995)
Transfer to Fund 5400 - Wastewater	0	(416,524)		(416,524)
Transfer to Fund 5420 - Water Reclamation	(295,200)	(379,755)		(379,755)
Transfer to Fund 5450 - WW Capital Improvement Fund	(148,368)	0		0
Transfer to Fund 505000 - Solid Waste		0		0
Transfer to Fund 5510 - SW Closure Post Closure	(1,000,000)	0		0
Total Other Financing Sources (Uses)	\$ (1,533,029)	(1,478,462)	0	(1,478,462)
ENDING BALANCE With Non-cash Transactions	\$ (13,474)	0	55,788	55,788
Other Adjustments	(55,785)	0	0	0
ENDING BALANCE	\$ (69,259)	0	55,788	55,788

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Public Safety Gross Receipts Tax Fund 2805	Police/Fire		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	(21,301)		(21,301)
REVENUES				
512022 Municipal Gross Receipts Tax '02	\$ 3,123,376	3,152,000		3,152,000
Total Revenues	\$ 3,123,376	3,152,000	0	3,152,000
Total Resources	\$ 3,123,376	3,130,699	0	3,130,699
EXPENDITURES				
Police Personnel	\$ 2,144,547	1,909,726	187,842	2,097,568
Fire Personnel	1,025,515	1,220,973	(187,842)	1,033,131
Total Expenditures	\$ 3,170,062	3,130,699	0	3,130,699
Adjustment due to change in accruals.	25,385			
ENDING BALANCE	\$ (21,301)	0	0	0

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ (23,448)	(23,448)		(23,448)
REVENUES				
60101 Animal Shelter Improvements	\$ 51,725	0		0
60201 Benavidez Center Parking	0	0		0
60202 Benavidez Center Expansion	0	0		0
60301 Burn Lake/Esslinger Park	55,000	0		0
60302 Burn Lake/Esslinger Park	38,912	4,227		4,227
60404 Bus Shelters		50,100		50,100
60405 Bus Shelters	25,000	0		0
60603 Club Fusion	24,700	301		301
60803 Downtown Revitalization		0		0
60902 La Casa Facility Additions	60,400	0		0
60903 La Casa Facility Additions	146,974	0		0
60904 La Casa Facility Additions	20,336	0		0
60906 La Casa Dom. Violence Shelter Expansion	70,467	0		0
60907 La Casa Dom. Violence Shelter Expansion	20,337	0		0
60912 La Casa Renovation 2009	0	635,384		635,384
60A01 East Mesa Multigenerational Center	0	100,000		100,000
60B01 Grandparents Housing	0	0		0
60B02 Grandparents Housing	0	13,172		13,172
60C04 Housing for Handicapped	604	0		0
60C05 Housing for Handicapped	36,116	0		0
60E06 Community of Hope	10,706	0		0
60E08 Community of Hope	0	8,519		8,519
60E0A Community of Hope - Ph4	126,251	116,299		116,299
60F01 Mesquite Historical District	44,658	0		0
60F02 Mesquite Historical District	0	0		0
60F03 Mesquite Neighborhood	362,871	4,723		4,723
60F04 Mesquite Neighborhood	13,132	11,868		11,868
60F05 Mesquite Neighborhood	0	150,000		150,000
60G01 Lohman Median Landscaping	78,099	7,421		7,421
60H07 Mesilla Park community Center	16,426	0		0
60H08 Mesilla Park community Center	42,140	7,860		7,860
60J01 North Las Cruces Park	26,505	9,533		9,533
60K01 State Grant - Neighborhood Police Station	16,744	0		0
60L01 Open Space Park	0	0		0
60P01 Indoor Swimming Facility Design	0	0		0
60P02 Indoor Swimming Facility Design	0	0		0
60P03 Multipurpose Aquatic & Recreation Center	2,348,114	857,501		857,501
60P04 Multipurpose Aquatic & Recreation Center	763,143	8,269,811		8,269,811
60Q01 Branigan Library Child Area	100,980	0		0

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
60Q02 Branigan Library Child Area	105,930	0		0
60Q05 Thomas Branigan Memorial Library	34,210	228,141		228,141
60Q06 Thomas Branigan Memorial Library	8,710	0		0
60R01 Rio Grande Theater	0	0		0
60S01 Veterans Museum Feasibility Study	0	0		0
60U01 Munson Center Improvements	0	120,433		120,433
60U06 Munson Center Improvements	53,170	97,000		97,000
60U04 Munson Center Improvements	0	175,000		175,000
60U05 Munson Center Improvements	0	198,000		198,000
60V01 CAP Aircraft Hanger	0	0		0
60V02 Civil Air Patrol Hanger	0	148,500		148,500
60Z02 Branigan Cultural Center Iron Gates	30,000	14,644		14,644
61002 East Mesa Senior Center Improvements	9,643	600,000		600,000
61603 Fire Station #1	100,000	0		0
61903 Fire Station #4	0	0		0
61904 Fire Station #4	0	0		0
61A04 Fire Station #5	0	0		0
61A05 Fire Station #5	0	0		0
60Q09 Branigan Library Expansion	0	544,500		544,500
60E10 Community of Hope Garden	7,059	12,204		12,204
63401 Museum Security System	29,271	0		0
63402 Paleozoic Trackway Exhibit	44,400	55,600		55,600
63501 Amador Hotel	62,900	0		0
60504 City (Convention) Center	100,000	0		0
63601 & 63602 Veterans' Transitional Housing	6,770	266,697		266,697
64100 Veterans' Transitional Housing Complex	0	297,000		297,000
63701 Police & Fire Training Academy	69,390	30,610		30,610
60H10 Mesilla Park Community Center - Bldg & Grnds	118,955	39,747		39,747
XXXXX Community Youth Program	0	0		0
60U07 Munson Senior Center Addition	0	202,950		202,950
60A04 East Mesa Multigenerational Center	0	50,000		50,000
60L01 East Mesa Open Space Park	0	0		0
60E11 Community of Hope	147,847	50,140		50,140
60908 La Casa Domestic Violence Shelter	6,101	0		0
60909 La Casa Domestic Violence Shelter	207,101	0		0
60911 Las Casa Shelter & Transitional Housing	0	215,000		215,000
63A01 Mesilla Valley Hospice	0	0		0
XXXXX Downtown Revitalization & Redevelopment (2005)	0	0		0
XXXXX Downtown Revitalization & Redevelopment (2004)	0	0		0
XXXXX Downtown Plaza (2008)	0	0		0

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
XXXXXX Burn Lake/Esslinger Park (2008)	0	0		0
62306 High Noon Soccer Restrooms (2008)	0	50,000		50,000
64101 Homeless Veterans Housing Complex (2008)	0	227,700		227,700
60P05 Multipurpose Rec & Aquatic Phase II (2008)	0	588,060		588,060
63502 Amador Museum (2008)	16,698	96,162		96,162
63403 Natural History Museum (2008)	0	178,200		178,200
60Q10 Branigan Library Childrens Wing (2008)	21,947	101,803		101,803
60A05 Multigenerational Center (2008)	0	42,000		42,000
60E12 Mesquite Hist Dist Community Garden (2008)	0	0		0
60F07 Mesquite Hist Dist Gateway Monument (2008)	537	9,463		9,463
60H11 Mesilla Park Community Center (2008)	0	55,000		55,000
60103 Animal Services Center (2008)	96,691	61,709		61,709
23007 Skeet & Trap Range (2008)	0	0		0
XXXXXX Munson Center (2008)	0	10,000		10,000
20012 Senior Kitchen Equipment	0	20,000		20,000
20013 Senior Kitchen Equipment	0	51,900		51,900
XXXXXX Munson Center Code Improvements (2009)	0	10,000		10,000
XXXXXX East Side Center Improvements (2009)	0	18,000		18,000
XXXXXX Benavidez Center Code Improvements (2009)	0	76,600		76,600
60U10 Munson Center Renovations (2009)	0	19,000		19,000
63901 La Pinon Center for Sexual Assault	0	0	41,900	41,900
Total Revenues	\$ 5,777,670	15,208,482	41,900	15,250,382
Total Resources	\$ 5,754,222	15,185,034	41,900	15,226,934
EXPENDITURES				
60101 Animal Shelter Improvements	\$ 51,725	0		0
60201 Benavidez Center Parking		0		0
60202 Benavidez Center Expansion		0		0
60301 Burn Lake/Esslinger Park	55,000	0		0
60302 Burn Lake/Esslinger Park	38,912	4,227		4,227
60404 Bus Shelters		50,100		50,100
60405 Bus Shelters	25,000	0		0
60603 Club Fusion	24,700	301		301
60803 Downtown Revitalization		0		0
60902 La Casa Facility Additions	60,400	0		0
60903 La Casa Facility Additions	146,974	0		0
60904 La Casa Facility Additions	20,336	0		0
60906 La Casa Dom. Violence Shelter Expansion	70,467	0		0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

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FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
60907 La Casa Dom. Violence Shelter Expansion	20,337	0		0
60911 Las Casa Shelter & Transitional Housing		215,000		215,000
60912 La Casa Renovation 2009		635,384		635,384
60A01 East Mesa Multigenerational Center		100,000		100,000
60C04 Housing for Handicapped	604	0		0
60C05 Housing for Handicapped	36,116	0		0
60E06 Community of Hope	10,706	0		0
60E08 Community of Hope		8,519		8,519
60E0A Community of Hope - Ph4	126,251	116,299		116,299
60F01 Mesquite Historical District	44,658	0		0
60F02 Mesquite Historical District		0		0
60F03 Mesquite Neighborhood	362,871	4,723		4,723
60F04 Mesquite Neighborhood	13,132	11,868		11,868
60F05 Mesquite Neighborhood		150,000		150,000
60G01 Lohman Median Landscaping	78,099	7,421		7,421
60H07 Mesilla Park community Center	16,426	0		0
60H08 Mesilla Park community Center	42,140	7,860		7,860
60J01 North Las Cruces Park	26,505	9,533		9,533
60K01 Neighborhood Police Station		0		0
60L01 Open Space Park	16,744	0		0
60P01 Indoor Swimming Facility Design		0		0
60P02 Indoor Swimming Facility Design		0		0
60P03 Multipurpose Aquatic & Recreation Center	2,348,114	857,501		857,501
60P04 Multipurpose Aquatic & Recreation Center	763,143	8,269,811		8,269,811
60Q01 Branigan Library Child Area	100,980	0		0
60Q02 Branigan Library Child Area	105,930	0		0
60Q05 Thomas Branigan Memorial Library	34,210	228,141		228,141
60Q06 Thomas Branigan Memorial Library	8,710	0		0
60R01 Rio Grande Theater		0		0
60S01 Veterans Museum Feasibility Study		0		0
60U01 Munson Center Improvements		120,433		120,433
60U04 Munson Center Improvements		175,000		175,000
60U05 Munson Center Improvements		198,000		198,000
60U06 Munson Center Improvements	53,170	97,000		97,000
60V01 CAP Aircraft Hanger		0		0
60V02 Civil Air Patrol Hanger		148,500		148,500
60Z02 Branigan Cultural Center Iron Gates	30,000	14,644		14,644
61002 East Mesa Senior Center Improvements	9,643	600,000		600,000
61603 Fire Station #1	100,000	0		0
61903 Fire Station #4		0		0
61904 Fire Station #4		0		0
61A04 Fire Station #5		0		0
61A05 Fire Station #5		0		0
60B01 Grandparents Housing		0		0
60B02 Grandparents Housing		13,172		13,172
60Q09 Branigan Library Expansion		544,500		544,500

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
60E10 Community of Hope Garden	7,059	12,204		12,204
63401 Museum Security System	29,271	0		0
63402 Paleozoic Trackway Exhibit	44,400	55,600		55,600
63501 Amador Hotel	62,900	0		0
60504 City (Convention) Center	100,000	0		0
63601& 63602 Veterans' Transitional Housing	6,770	266,697		266,697
64100 Veterans' Transitional Housing Complex		297,000		297,000
63701 Police & Fire Training Academy	69,390	30,610		30,610
60H10 Mesilla Park Community Center - Bldg & Grnds	118,955	39,747		39,747
60H10 Mesilla Park Community Center - Kitchen		0		0
XXXXX Community Youth Program		0		0
60U07 Munson Senior Center Addition		202,950		202,950
60A04 East Mesa Multigenerational Center		50,000		50,000
60L01 East Mesa Open Space Park		0		0
60E11 Community of Hope	147,847	50,140		50,140
60908 La Casa Domestic Violence Shelter	6,101	0		0
60909 La Casa Domestic Violence Shelter	207,101	0		0
63A01 Mesilla Valley Hospice		0		0
XXXXX Downtown Revitalization & Redevelopment (2005)		0		0
XXXXX Downtown Revitalization & Redevelopment (2004)		0		0
XXXXX Downtown Plaza (2008)		0		0
XXXXX Burn Lake/Esslinger Park (2008)		0		0
62306 High Noon Soccer Restrooms (2008)		50,000		50,000
64101 Homeless Veterans Housing Complex (2008)		227,700		227,700
60P05 Multipurpose Rec & Aquatic Phase II (2008)		588,060		588,060
63502 Amador Museum (2008)	16,698	96,162		96,162
63403 Natural History Museum (2008)		178,200		178,200
60Q10 Branigan Library Childrens Wing (2008)	21,947	101,803		101,803
60A05 Multigenerational Center (2008)		42,000		42,000
60E12 Mesquite Hist Dist Community Garden (2008)		0		0

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
60F07 Mesquite Hist Dist Gateway Monument (2008)	537	9,463		9,463
60H11 Mesilla Park Community Center (2008)		55,000		55,000
60103 Animal Services Center (2008)	96,691	61,709		61,709
23007 Skeet & Trap Range (2008)		0		0
XXXXX Munson Center (2008)		10,000		10,000
20012 Senior Kitchen Equipment		20,000		20,000
20013 Senior Kitchen Equipment		51,900		51,900
XXXXX Munson Center Code Improvements (2009)		10,000		10,000
XXXXX East Side Center Improvements (2009)		18,000		18,000
XXXXX Benavidez Center Code Improvements (2009)		76,600		76,600
60U10 Munson Center Renovations (2009)	0	19,000		19,000
63901 La Pinon Center for Sexual Assault	0	0	41,900	41,900
Total Expenditures	\$ 5,777,670	15,208,482	41,900	15,250,382
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 4212 - State Street Improvement Grants	\$ 0	0		0
Transfer from Fund 101000 - General Fund	0	23,448		23,448
Total Other Financing Sources (Uses)	\$ 0	23,448	0	23,448
ENDING BALANCE	\$ (23,448)	0	0	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Griggs / Walnut Plume Project (NMFA Loan) Fund 4025 (formerly Fund 6362)			Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
570010 Investment Income	0	0		0
570015 Net Incr(Decr) Fair Value Investment	0	0		0
900200 Loan Proceeds	0	5,154,200	(1,619,200)	3,535,000
Total Revenues	\$ 0	5,154,200	(1,619,200)	3,535,000
Total Resources	\$ 0	5,154,200	(1,619,200)	3,535,000
EXPENDITURES				
Personnel	\$ 0	35,675		35,675
Operating Capital	0	0		0
Major Projects	0	5,118,525	(1,619,200)	3,499,325
Total Expenditures	\$ 0	5,154,200	(1,619,200)	3,535,000
OTHER FINANCING SOURCES (USES)				
900200 Loan Proceeds	\$			
Total Other Financing Sources (Uses)	\$ 0	0	0	0
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Streets Special Projects (Philippou Settlement) Fund 4205	Public Works/Comm Dev		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
560100 Contribution from Developer	0	0	20,000	20,000
Total Revenues	\$ 0	0	20,000	20,000
Total Resources	\$ 0	0	20,000	20,000
EXPENDITURES				
Operating	\$ 0	0	6,570	6,570
Total Expenditures	\$ 0	0	6,570	6,570
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	\$ 0	0	0	0
ENDING BALANCE	\$ 0	0	13,430	13,430

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Shared Services Fund 5100	Utilities		Enterprise	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 71,793	110,663	0	110,663
REVENUES				
546308 Reimbursed from RGNGA	\$ 926,181	1,000,000		1,000,000
570010 Investment Income	(22,210)	(45,000)		(45,000)
590020 Sale of Property				0
570015 Net Incr(Decr) Fair Value Investment	(9,676)	0		0
591010 Rental/Lease Income	38,580	38,580		38,580
592001 Other Revenue	(17,054)	0		0
Total Revenues	\$ 915,821	993,580	0	993,580
Total Resources	\$ 987,614	1,104,243	0	1,104,243
EXPENDITURES				
Personnel Expenses	\$ 4,193,678	4,971,158		4,971,158
Operating Expenses	3,016,853	4,290,107	(50,000)	4,240,107
Depreciation Expense	70,183	39,100	0	39,100
Capital Outlay		0	50,000	50,000
Total Expenditures	\$ 7,280,714	9,300,365	0	9,300,365
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5200 - Gas Fund	\$ 3,021,455	4,221,052		4,221,052
Transfer from Fund 5300 - Water Fund	1,707,792	2,289,558		2,289,558
Transfer from Fund 5301 - Water Development	55,050	55,050		55,050
Transfer from Fund 5320 - Water Rights Acquisition	78,700	78,700		78,700
Transfer from Fund 5400 - Wastewater Fund	793,892	1,105,254		1,105,254
Transfer from Fund 5401 - Wastewater Development	44,700	44,700		44,700
Transfer from Fund 5500 - Solid Waste Fund	1,489,943	2,073,064		2,073,064
Transfer from Fund 6361 - Walnut/Griggs Plume Site	0	60,000		60,000
Transfer to Fund 1005 - Engineering Services Fund	(845,581)	(1,098,700)		(1,098,700)
Transfer to Fund 5160 - Equipment Reserve Fund	0	(671,655)		(671,655)
Total Other Financing Sources (Uses)	\$ 6,345,951	8,157,023	0	8,157,023
Ending Balance With Non-cash Expenses	\$ 52,851	(39,099)		(39,099)
Plus: Non-cash Expenses & Other Adjustments	70,183	39,100		39,100
Adjustment due to change in accruals	0	0		0
ENDING BALANCE	\$ 123,034	1	0	1

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Shared Services SCADA Capital Fund 5150	Utilities		Internal Services	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 58,608	60,924	35,394	96,318
REVENUES				
570010 Interest on Investment	\$ 1,361	2,292		2,292
570015 Net Incr(Decr) Fair Value Investment	349	24		24
Total Revenues	\$ 1,710	2,316	0	2,316
Total Resources	\$ 60,318	63,240	35,394	98,634
EXPENDITURES				
Capital Outlay	0	36,000	80,961	116,961
Total Expenditures	\$ 0	36,000	80,961	116,961
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5200 - Gas Operating	\$ 12,000	12,000		12,000
Transfer from Fund 5300 - Water Operating	12,000	12,000		12,000
Transfer from Fund 5400 - Wastewater Operating	12,000	12,000		12,000
Total Other Financing Sources (Uses)	\$ 36,000	36,000	0	36,000
ENDING BALANCE With Non-Cash Expense	\$ 96,318	63,240	(45,567)	17,673
Plus: Non-Cash Expense	0	0	0	0
ENDING CASH BALANCE	\$ 96,318	63,240	(45,567)	17,673

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Shared Services Equipment Reserve Fund 5160	Utilities		Internal Services	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 487,055	1,290,461		1,290,461
REVENUES				
570010 Interest on Investment	\$ 11,984	11,766		11,766
570015 Net Incr(Decr) Fair Value Investment	3,444	0		0
590020 Sale of Property	7,900	9,000		9,000
Total Revenues	\$ 23,328	20,766	0	20,766
Total Resources	\$ 510,383	1,311,227	0	1,311,227
EXPENDITURES				
Equipment	\$ 97,503	0		0
Depreciation	136,097	143,800	10,652	154,452
Total Expenditures	\$ 233,600	143,800	10,652	154,452
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5100 - Shared Services Fund	\$ 845,581	671,655		671,655
Transfer from Fund 5200 - Gas Fund	2,000	2,000		2,000
Transfer from Fund 5300 - Water Fund	0	0		0
Total Other Financing Sources (Uses)	\$ 847,581	673,655	0	673,655
Adjustment due to change in accruals	\$ 0	0		0
ENDING BALANCE With Non-Cash Expense	\$ 1,124,364	1,841,082	(10,652)	1,830,430
Plus: Non-Cash Expenses	136,097	143,800	10,652	154,452
ENDING CASH BALANCE	\$ 1,260,461	1,984,882	0	1,984,882

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Gas Equipment Reserve Fund 5260	Utilities		Internal Services	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 1,464,113	1,895,637	0	1,895,637
REVENUES				
570010 Interest on Investment	33,002	45,459		45,459
570015 Net Incr/Decr Fair Value Investment	9,541	0		0
590020 Sale of Property/Material	7,605	0		0
Total Revenues	\$ 50,148	45,459	0	45,459
Total Resources	\$ 1,514,261	1,941,096	0	1,941,096
EXPENDITURES				
Equipment	\$ 206,740	34,142	50,254	84,396
Depreciation	251,199	259,900		259,900
Total Expenditures	\$ 457,939	294,042	50,254	344,296
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5200 - Gas Operating Fund	\$ 588,116	0		0
Total Other Financing Sources (Uses)	\$ 588,116	0	0	0
ENDING BALANCE With Non-Cash Expense	\$ 1,644,438	1,647,054	(50,254)	1,596,800
Plus: Non-Cash Expense	251,199	259,900	0	259,900
ENDING CASH BALANCE	\$ 1,895,637	1,906,954	(50,254)	1,856,700

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
Water Operations Fund 5300	Utilities		Enterprise	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 2,716,650	1,994,532	0	1,994,532
REVENUES				
541311 Water Sales	\$ 9,803,470	10,632,361		10,632,361
541312 Bulk Water Sales	401,250	268,000		268,000
541313 Water Service Charge	319,210	250,000		250,000
541314 Customer Water Line Extension	104,796	50,000		50,000
541910 Provision for Uncollectible Accounts	(166,157)	(83,628)		(83,628)
551002 Federal Bureau of Reclamation	0	24,890		24,890
560100 Contribution from Developers	1,517,973	500,000		500,000
570010 Interest on Investment	24,529	30,000		30,000
590020 Sale of Property/Material	4,285	0		0
570015 Net Incr(Decr) in Fair Value of Investments	12,577	3,501		3,501
592001 Other Reimbursed Exp	2,197	0		0
Total Revenues	\$ 12,024,130	11,675,124	0	11,675,124
Total Resources	\$ 14,740,780	13,669,656	0	13,669,656
OPERATIONAL EXPENDITURES				
Personnel Services	\$ 2,477,106	2,535,248		2,535,248
Operating Expenses	7,699,989	6,272,835	177,000	6,449,835
Debt Service	568,263	1,187,988	(3,910)	1,184,078
Depreciation Expense	1,542,881	1,511,900		1,511,900
Water Impact Fees - Rates Contribution	280,245	340,000		340,000
Total Operational Expenditures	\$ 12,568,484	11,847,971	173,090	12,021,061
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2800 - Environmental Gross Receipts	\$ 0	538,598	(308,603)	229,995
Transfer from Fund 5320 - Water Rights Acquisition	0	750,000		750,000
Transfer to Fund 5100 - Shared Services Fund	(1,611,852)	(2,289,558)		(2,289,558)
Transfer to Fund 5150 - Shared Services SCADA	(12,000)	(12,000)		(12,000)
Transfer to Fund 5160 - Shared Services Equip. Replac	0	0		0
Transfer to Fund 5200 - Gas Operations	0	(100,000)		(100,000)
Transfer to Fund 5305 - Water Contingency Fund	(13,168)	0		0
Transfer to Fund 5320 - Water Rights Acquisition Fund	0	(93,091)		(93,091)
Transfer to Fund 5350 - Water Capital Imp Fund	(1,260,000)	(344,774)		(344,774)
Transfer to Fund 5360 - Water Equipment Reserve	(130,276)	0		0
Transfer to Fund 6340 - Liability Claims Fund	(88,235)	(107,034)		(107,034)
Total Other Financing Sources (Uses)	\$ (3,115,531)	(1,657,859)	(308,603)	(1,966,462)
ENDING BALANCE With Non-cash Expenses	\$ (943,235)	163,826	(481,693)	(317,867)
Adjustment due to change in accruals & other adj.	2,945,464	0		0
Non-cash Revenue/Expenses	24,908	1,011,900	0	1,011,900
ENDING BALANCE	\$ 2,027,137	1,175,726	(481,693)	694,033

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Water Development Fund 5301	Utilities		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 699,980	336,421	0	336,421
REVENUES				
541331 Water Impact Fees - Developers	\$ 745,624	925,000		925,000
541332 Water Impact Fees - Customer Surcharge	309,285	280,000		280,000
541333 Water Dev Charges - Rates Contribution	280,245	340,000		340,000
570010 Interest on Investment	2,507	44,042		44,042
570110 Interest A/R Other	95,089	143,000		143,000
570015 Net Incr(Decr) Fair Value of Investment	(472)	10,000		10,000
Total Revenues	\$ 1,432,278	1,742,042	0	1,742,042
Total Resources	\$ 2,132,258	2,078,463	0	2,078,463
EXPENDITURES				
Operating	\$ 34,696	392,019		392,019
Debt Service	2,279,214	2,619,838	10,028	2,629,866
Depreciation Expense	337,796	1,043,500		1,043,500
Capital	0	0		0
Total Expenditures	\$ 2,651,706	4,055,357	10,028	4,065,385
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5374 - Water 2005 Bond	\$ 0	1,845,585	(43,544)	1,802,041
Transfer from Fund 5401 - Wastewater Development	420,582	0		0
Transfer to Fund 5100 - Shared Services	(55,050)	(55,050)		(55,050)
Total Other Financing Sources (Uses)	\$ 365,532	1,790,535	(43,544)	1,746,991
ENDING BALANCE With Non-cash Transactions	\$ (153,916)	(186,359)	(53,572)	(239,931)
Plus: Other Accounting Adjustments	152,541	0		0
Plus: Non-cash Expenses	337,796	1,043,500	0	1,043,500
ENDING BALANCE	\$ 336,421	857,141	(53,572)	803,569

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Water 2009 Bond Debt Service Fund 5331	Utilities		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	435,310	0	435,310
REVENUES				
570010 Interest on Investment	0	0		0
570015 Net Change in Fair Value	0	0		0
Total Revenues	\$ 0	0	0	0
Total Resources	\$ 0	435,310	0	435,310
EXPENDITURES				
Debt Service	\$ 0		293,000	293,000
Total Expenditures	\$ 0	0	293,000	293,000
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 5381 - Water 2000 Bond DS	\$ 254,835	0		0
Transfer to Fund 5390 - Water 97 DS Reserve	126,100	0		0
Transfer to Fund 5391 - Water 2000 Bond Reserve	54,375	0		0
Total Other Financing Sources (Uses)	\$ 435,310	0	0	0
ENDING BALANCE	\$ 435,310	435,310	(293,000)	142,310

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Water Capital Improvements Fund 5350	Utilities		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 1,680,959	1,565,053	0	1,565,053
REVENUES				
570010 Interest on Investment	\$ 36,399	28,195		28,195
570015 Net Incr/Decr Fair Value Investment	9,254	3,133		3,133
Total Revenues	\$ 45,653	31,328	0	31,328
Total Resources	\$ 1,726,612	1,596,381	0	1,596,381
EXPENDITURES				
Operating Capital	\$ 21,702	308,121		308,121
Major Projects	1,567,692	2,358,448	(725,414)	1,633,034
Total Expenditures	\$ 1,589,394	2,666,569	(725,414)	1,941,155
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5300 - Water Operating Fund	1,260,000	344,774		344,774
Transfer from Fund 5377 - Water NMFA Projects	167,835	0		0
Total Other Financing Sources (Uses)	\$ 1,427,835	344,774	0	344,774
Non-cash Adjustment & Other Adjustment	\$ 0	0	0	0
Estimated Project Cost Carryover**	0	0		0
ENDING BALANCE With Non-Cash Expense	\$ 1,565,053	(725,414)	725,414	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Water 1997 Bond Projects Fund Fund 5370	Utilities		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 237,387	0	0	0
REVENUES				
570010 Interest on Investment	\$ 2,198	2,500	(2,500)	0
570015 Net Incr (Decr) Fair Value Investment	941	588	(588)	0
Total Revenues	\$ 3,139	3,088	(3,088)	0
Total Resources	\$ 240,526	3,088	(3,088)	0
EXPENDITURES				
Major Projects	\$ 240,526	114,889	(114,889)	0
Total Expenditures	\$ 240,526	114,889	(114,889)	0
ENDING BALANCE	\$ 0	(111,801)	111,801	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Water Series 2005A Bond Project Fund 5374	Utilities		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 3,993,936	3,005,655	0	3,005,655
REVENUES				
570010 Interest on Investment	\$ 42,981	87,236		87,236
570015 Net Incr (Decr) Fair Value Investment	(76,298)	3,000		3,000
Total Revenues	\$ (33,317)	90,236	0	90,236
Total Resources	\$ 3,960,619	3,095,891	0	3,095,891
EXPENDITURES				
Major Projects	\$ 954,964	1,293,850		1,293,850
Transfer to 5301Water Development	0	1,845,585	(43,544)	1,802,041
Total Expenditures	\$ 954,964	3,139,435	(43,544)	3,095,891
ENDING BALANCE	\$ 3,005,655	(43,544)	43,544	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Water Series 2006 Bond Project Fund 5375	Utilities		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 2,759,948	2,206,066	0	2,206,066
REVENUES				
570010 Interest on Investment	\$ 27,379	91,776	(86,176)	5,600
570015 Net Incr (Decr) Fair Value Investment	1,872	0	0	0
Total Revenues	\$ 29,251	91,776	(86,176)	5,600
Total Resources	\$ 2,789,199	2,297,842	(86,176)	2,211,666
EXPENDITURES				
Major Projects	583,133	2,695,386	(483,720)	2,211,666
Total Expenditures	\$ 583,133	2,695,386	(483,720)	2,211,666
ENDING BALANCE With Non-cash Expenses	\$ 2,206,066	(397,544)	397,544	0
Adjustment due to change in accruals & other adj.	\$ 0	0		0
Non-cash Revenue/Expenses	0	0		0
ENDING BALANCE	\$ 2,206,066	(397,544)	397,544	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
J U Impr '97A Bond Debt Service Fund 5380	Utilities		Debt Service	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 103,662	80,746	(80,746)	0
REVENUES				
570010 Interest Income	\$ 9,701	3,479	(3,479)	0
570015 Net Change in Investment Value	6,164	387	(387)	0
Total Revenue	\$ 15,865	3,866	(3,866)	0
Total Resources	\$ 119,527	84,612	(84,612)	0
EXPENDITURES				
Debt Service	\$ 298,056	0	0	0
Escrow Agent Fees	450	450	(450)	0
Total Expenditures	\$ 298,506	450	(450)	0
OTHER FINANCING SOURCES (USES)				
Transfer From Fund 5390 - Water 97A Bond Rsv Fund	1,819,545	0	0	0
Total Other Financing Sources (Uses)	\$ 1,819,545	0	0	0
Adjustment due to change in accruals	(1,640,566)	0	0	0
ENDING BALANCE	\$ 0	84,162	(84,162)	0

Joint Utilities Revenue Bonds, Series 1997

ORIGINAL ISSUE	RETIRED TO DATE	REMAINING BALANCE	AVERAGE INT RATE
\$ 34,815,000	13,130,000	19,995,000	4.928%

MATURITY SCHEDULE

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
FY 08-09	1,780,000	1,032,953	2,812,953
FY 09-10	1,870,000	938,498	2,808,498
FY 10-11	1,975,000	838,034	2,813,034
FY 11-12	2,080,000	731,070	2,811,070
FY 12-13	2,195,000	615,588	2,810,588
FY 13-14	2,320,000	491,425	2,811,425
FY 14-15	2,450,000	360,250	2,810,250
FY 15-16	2,590,000	221,650	2,811,650
FY 16-17	2,735,000	75,213	2,810,213
TOTAL	\$ 34,815,000	21,402,625	56,217,625

City Council authorized the issuance of these bonds for the purpose of
(1) refunding the Series 1992 Joint Utilities Revenue Bonds and (2) for

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Wastewater Operations Fund 5400	Utilities		Enterprise	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 3,019,815	3,110,619	0	3,110,619
REVENUES				
541421 Wastewater Sales	\$ 9,115,304	9,236,911		9,236,911
541423 Wastewater Service Charges	321,181	240,000		240,000
541424 Wastewater Line Extensions	56,260	25,000		25,000
541910 Provision for Uncollectible Accounts	(147,813)	(71,077)		(71,077)
560100 Contributed From Developers	1,294,694	500,000		500,000
570010 Interest on Investment	49,184	81,563		81,563
570110 Interest A/R & Other	0	0		0
590015 Net Incr (Decr) Fair Value Investment	11,558	9,063		9,063
592001 Reimbursed Expense Other	5,638	0		0
Total Revenues	\$ 10,706,006	10,021,460	0	10,021,460
Total Resources	\$ 13,725,821	13,132,079	0	13,132,079
OPERATIONAL EXPENDITURES				
Personnel Services	\$ 2,564,809	2,622,211		2,622,211
Operating Expenses	3,494,625	4,012,451	0	4,012,451
Debt Service	753,379	1,031,471	17,564	1,049,035
Depreciation Expense	1,928,052	1,741,000		1,741,000
Wastewater Impact Fees - Rates Contribution	339,312	375,000		375,000
Total Operational Expenditures	\$ 9,080,177	9,782,133	17,564	9,799,697
OTHER FINANCING SOURCES (USES)				
Tsfr from Fund 2800 - Environ Gross Receipts Fund <A>	\$ 0	416,524		416,524
Tsfr from Fund 5450 - WW Cap Imp (Impact Fees)	0	289,151		289,151
Tsfr from Fund 5474 - NMFA	0	0		0
Tsfr to Fund 5100 - Shared Services Fund	(666,553)	(1,105,254)		(1,105,254)
Tsfr to Fund 5150 - Shared Services SCADA	(12,000)	(12,000)		(12,000)
Tsfr to Fund 5450 - WW Capital Improvements	(1,319,378)	(1,216,524)		(1,216,524)
Tsfr to Fund 5460 - WW Equip Reserve Fund	(384,728)	0		0
Tsfr to Fund 6340 - Liability Claims Fund	(50,420)	(42,043)		(42,043)
Tsfr to Fund 5405 - WW Contingency	(100,000)	(100,000)		(100,000)
Other Financing Sources (Uses)	\$ (2,533,079)	(1,770,146)	0	(1,770,146)
ENDING BALANCE	\$ 2,112,565	1,579,800	(17,564)	1,562,236
Plus: Non-cash Revenue/Expenses	633,358	1,241,000	0	1,241,000
Other Adjustments	254,203	0		0
ENDING OPERATING CASH BALANCE	\$ 3,000,126	2,820,800	(17,564)	2,803,236
<A> Reimbursement from EGRT to WW Operating Fund. Reimbursement to WW Operating for Septic Tank Project which is not a rate payer expense, total due \$551,854; remaining \$135,330 to be reimbursed in FY2011.				

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Wastewater Development Fund 5401	Utilities		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 7,065,350	5,934,494	0	5,934,494
REVENUES				
541431 Wastewater Impact Fees - Developers	\$ 591,733	740,000		740,000
541432 Wastewater Impact Fees - Customer Surcharge	218,731	180,000		180,000
541433 Wastewater Impact Fees - Rates Contribution	339,312	375,000		375,000
570010 Interest on Investment	127,467	50,000		50,000
570110 Interest A/R & Other	57,193	75,000		75,000
570015 Net Incr(Decr) Fair Value of Investment	39,391	5,590		5,590
590020 Sale of Property/Material	672,793	0		0
Total Revenues	\$ 2,046,620	1,425,590	0	1,425,590
Total Resources	\$ 9,111,970	7,360,084	0	7,360,084
EXPENDITURES				
Administrative Cost	\$ 39,939	158,218		158,218
Major Projects	1,452,121	6,086,781		6,086,781
Debt Service	1,095,519	1,215,028	(38,293)	1,176,735
Depreciation Expense	374,726	848,000		848,000
Total Expenditures	\$ 2,962,305	8,308,027	(38,293)	8,269,734
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5320 - Water Rights Acq. Fund	\$ 471,053	471,053		471,053
Transfer to Fund 5100 - Shared Services Operating	(44,700)	(44,700)		(44,700)
Transfer to Fund 5301 - Water Development Fund	(420,582)	0		0
Total Other Financing Sources (Uses)	\$ 5,771	426,353	0	426,353
ENDING BALANCE With Non-cash Transactions	\$ 6,155,436	(521,590)	38,293	(483,297)
Plus: Other Accounting Adjustments	(595,668)	0		0
Plus: Non-cash Expenses	374,726	848,000	0	848,000
ENDING BALANCE	\$ 5,934,494	326,410	38,293	364,703

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
WW Water Reclamation Fund 5420	Utilities		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 455,414	148,889	0	148,889
REVENUES				
552023 NM Environmental Department	\$ 215,000	0		0
570010 Interest on Investment	(2,838)	4,000		4,000
570015 Net Inc (Decr) Fair Value Investment	4,140	909		909
Total Revenues	\$ 216,302	4,909	0	4,909
Total Resources	\$ 671,716	153,798	0	153,798
EXPENDITURES				
Operating	\$ 4,244	4,250		4,250
Major Projects	247,246	15,738		15,738
Debt Service	567,323	561,099	33,952	595,051
Depreciation Expense	0	434,900		434,900
Total Expenditures	\$ 818,813	1,015,987	33,952	1,049,939
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2800 - EGRT Fund	\$ 295,200	379,755		379,755
Transfer from Fund 5450 - WW Capital Improvement			188,000	188,000
Other Financing Sources (Uses)	\$ 295,200	379,755	188,000	567,755
ENDING BALANCE With Non-cash Transactions	\$ 148,103	(482,434)	154,048	(328,386)
Other Accounting Adjustments	786	0		
Plus: Non-cash Revenues/Expenses	0	434,900		434,900
ENDING BALANCE	\$ 148,889	(47,534)	154,048	106,514

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Wastewater Capital Improvements Fund 5450	Utilities		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 2,989,888	4,278,761	0	4,278,761
REVENUES				
552023 NM Environmental Department	\$ 0	0	175,000	175,000
570010 Interest on Investment	71,098	100,000		100,000
570015 Net Incr (Decr) Fair Value Investment	18,311	124		124
Total Revenues	\$ 89,409	100,124	175,000	275,124
Total Resources	\$ 3,079,297	4,378,885	175,000	4,553,885
EXPENDITURES				
Operating Capital	\$ 21,702	250,000		250,000
Major Projects	246,580	5,577,410	(245,001)	5,332,409
Total Expenditures	\$ 268,282	5,827,410	(245,001)	5,582,409
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2800 - Environmental GRT Fund	\$ 148,368	0		0
Transfer from Fund 5400 - Wastewater Operating Fund	1,319,378	1,216,524		1,216,524
Transfer to Fund 5420 - WW Water Reclamation			(188,000)	(188,000)
Total Other Financing Sources (Uses)	\$ 1,467,746	1,216,524	(188,000)	1,028,524
ENDING BALANCE	\$ 4,278,761	(232,001)	232,001	0
Non-cash Adjustment	0	0	0	0
ADJUSTED ENDING BALANCE	\$ 4,278,761	(232,001)	232,001	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
WW 97 Bond Projects Fund 5470	Utilities		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 255,087	176,947	(176,947)	0
REVENUES				
570010 Interest on Investment	\$ 4,035	0		0
570015 Net Incr (Decr) Fair Value Investment	2,069	0		0
Total Revenues	\$ 6,104	0	0	0
Total Resources	\$ 261,191	176,947	(176,947)	0
EXPENDITURES				
Major Projects	\$ 261,191	176,947	(176,947)	0
Total Expenditures	\$ 261,191	176,947	(176,947)	0
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
WW Rebuilding Manhole NMFA Loan Fund 5474	Utilities		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 36,257	37,473	0	37,473
REVENUES				
570010 Investment Income	\$ 1,216	0		0
570015 Net Incr (Decr) Fair Value Investment	0	0		0
Total Revenues	\$ 1,216	0	0	0
Total Resources	\$ 37,473	37,473	0	37,473
EXPENDITURES				
Major Projects	\$ 0	0		0
Total Expenditures	\$ 0	0	0	0
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 5300 - Water Operating Fund	\$ 0	39,151	(39,151)	0
Transfer from Fund 5484 - WW Reblgd Manholes DS NMFA			37,473	37,473
Total Other Financing Sources (Uses)	\$ 0	0	37,473	37,473
ENDING BALANCE	\$ 37,473	37,473	(37,473)	0
Estimated Project Cost Carryover**	0	0		0
Adjustment due to change in accruals	0	0		0
ADJUSTED ENDING BALANCE	\$ 37,473	37,473	(37,473)	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
WW Water Reclamation Projects (NMFA Loan) Fund 5478	Utilities		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 8,710,284	4,205,782	0	4,205,782
REVENUES				
570010 Investment Income	\$ 45,969	130,000	(128,900)	1,100
570015 Net Incr (Decr) Fair Value Investment	0	15,000	(15,000)	0
830030 NMFA Loan Proceeds	0	0		0
Total Revenues	\$ 45,969	145,000	(143,900)	1,100
Total Resources	\$ 8,756,253	4,350,782	(143,900)	4,206,882
EXPENDITURES				
Major Projects	4,550,471	5,718,713	(1,516,454)	4,202,259
Debt Issue Costs	0	0		0
Total Expenditures	\$ 4,550,471	5,718,713	(1,516,454)	4,202,259
ENDING BALANCE	\$ 4,205,782	(1,367,931)	1,372,554	4,623

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
WW Rebidg Manholes Debt Service NMFA Fund 5484	Utilities		Special Revenue	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 23,595	24,118	0	24,118
REVENUES				
570010 Interest on Investment	447	0	0	0
570015 Net Change in Fair Value	76	0	0	0
Total Revenues	\$ 523	0	0	0
Total Resources	\$ 24,118	24,118	0	24,118
EXPENDITURES				
Debt Service	\$ 0	0		0
Total Expenditures	\$ 0	0	0	0
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 5474 - WW Rebuilding Manhole NMFA Loan	0	0	37,473	37,473
Total Other Financing Sources (Uses)	\$ 0	0	37,473	37,473
ENDING BALANCE	\$ 24,118	24,118	37,473	61,591

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Solid Waste Operations Fund 5500	Utilities		Enterprise	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 21,223	369,066	0	369,066
REVENUES				
541501 Solid Waste Fees	\$ 9,154,100	9,372,379		9,372,379
541910 Provision for Uncollectible Accounts	(153,368)	(76,306)		(76,306)
570010 Interest on Investment	4,192	32,932		32,932
590020 Sale of Property	16,875	400,000		400,000
570015 Net Incr (Decr) Fair Value Investment	(465)	0		0
591000 Rental & Lease Revenue	11,857	0		0
592001 Reimbursed Expenses	22,619	0		0
Total Revenues	\$ 9,055,810	9,729,005	0	9,729,005
Total Resources	\$ 9,077,033	10,098,071	0	10,098,071
EXPENDITURES				
Personnel Services	\$ 2,114,557	2,245,439		2,245,439
Operating Expenses	2,696,695	2,094,470		2,094,470
Landfill Disposal Charges	2,327,797	2,634,119		2,634,119
Capital Outlay	21,701	299,336		299,336
Depreciation Expense	41,565	27,800		27,800
Debt Service	176,134	219,600	154,311	373,911
Total Expenditures	\$ 7,378,449	7,520,764	154,311	7,675,075
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5200 - Gas Operations	\$ 0	0		0
Transfer from Fund 5530 - Recycling Fund	834,146	0	70,669	70,669
Transfer to Fund 5100 - Shared Services Fund	(1,489,943)	(2,011,379)		(2,011,379)
Transfer to Fund 5530 - Recycling Fund	(515,181)	0		0
Transfer to Fund 5560 - Solid Waste Eqp Rsv Fund	(300,000)	0		0
Transfer to Fund 6340 - Liability Claims Fund	(103,605)	(133,311)		(133,311)
Total Other Financing Sources (Uses)	\$ (1,574,583)	(2,144,690)	70,669	(2,074,021)
ENDING BALANCE With Non-cash Expenses	\$ 124,001	432,617	(83,642)	348,975
Plus: Non-cash Expenses	41,565	27,800	0	27,800
Adjustment due to change in accruals	203,500	0		0
ENDING BALANCE	\$ 369,066	460,417	(83,642)	376,775

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Solid Waste Recycling Fund 5530	Utilities		Enterprise	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 456,294	70,669	0	70,669
REVENUES				
541501 Solid Waste Fees	\$ 808,793	0		0
541503 Recycling Sales of Material	275,213	0		0
541504 Yardwaste/Compost	10,226	0		0
570010 Interest on Investment	5,665	0		0
570015 Net Incr(Decr) Fair Value Investment	2,843	0		0
Total Revenues	\$ 1,102,740	0	0	0
Total Resources	\$ 1,559,034	70,669	0	70,669
EXPENDITURES				
Personnel Services	\$ 601,442	0		0
Operating Expenses	399,824	0		0
Capital Outlay	0	0		0
Depreciation Expense	38,996	0		0
Debt Service	168,134	0		0
Total Expenditures	\$ 1,208,396	0	0	0
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5500 - Solid Waste Fund	\$ 515,181	0		0
Transfer to Fund 5500 - Solid Waste Fund	(834,146)	0	(70,669)	(70,669)
Transfer to Fund 5560 - SW Equipment Reserve	0	0		0
Total Other Financing Sources (Uses)	\$ (318,965)	0	(70,669)	(70,669)
ENDING BALANCE With Non-cash Expenses	\$ 31,673	70,669	(70,669)	0
Plus: Non-cash Expenses	38,996	0	0	0
Other Accounting Adjustments	0	0	0	0
ENDING BALANCE	\$ 70,669	70,669	(70,669)	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Solid Waste Equipment Reserve Fund 5560	Utilities		Internal Services	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 2,363,842	2,152,521	0	2,152,521
REVENUES				
570010 Interest on Investment	\$ 50,350	50,000		50,000
570015 Net inc(decr) fair value investment	16,358	0		0
Total Revenues	\$ 66,708	50,000	0	50,000
Total Resources	\$ 2,430,550	2,202,521	0	2,202,521
EXPENDITURES				
Equipment	\$ 578,029	678,835		678,835
Depreciation	588,306	620,500		620,500
Total Expenditures	\$ 1,166,335	1,299,335	0	1,299,335
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5500 - Solid Waste Operating Fund	\$ 300,000	0		0
Transfer from Fund 5530 - Recycling Operating Fund	0	522,000	(522,000)	0
Total Other Financing Sources (Uses)	\$ 300,000	522,000	(522,000)	0
ENDING BALANCE With Non-Cash Expense	\$ 1,564,215	1,425,186	(522,000)	903,186
Plus: Non-Cash Expense & Other Adj.	588,306	620,500	0	620,500
ENDING CASH BALANCE	\$ 2,152,521	2,045,686	(522,000)	1,523,686

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Solid Waste Projects (NMFA Loan) Fund 5577	Utilities		Capital Project	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 1,029,529	2,494,547	0	2,494,547
REVENUES				
570010 Interest on Investment	\$ 11,008	0		0
570015 Net inc(decr) fair value investment	(6,546)	0		0
830030 NMFA Loan Proceeds	1,537,879	0		0
Total Revenues	\$ 1,542,341	0	0	0
Total Resources	\$ 2,571,870	2,494,547	0	2,494,547
EXPENDITURES				
Bond Issuance Cost	\$ 37,879	0	0	0
Equipment	0	0	1,029,717	1,029,717
Major Projects	39,444	2,491,755	(1,031,198)	1,460,557
Total Expenditures	\$ 77,323	2,491,755	(1,481)	2,490,274
ENDING BALANCE	\$ 2,494,547	2,792	1,481	4,273

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

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FUND	DIVISION		FUND TYPE	
Transit Fund 5920	Public Services		Enterprise	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ (103,373)	590,020	(414,993)	175,027
REVENUES				
543711 NMSU Bus Subsidy	\$ 190,184	250,000		250,000
543712 Bus Fares	128,108	112,000		112,000
543714 Token Fares	4,718	3,905		3,905
543715 Bus Passes	42,006	61,000		61,000
543716 Mesilla Subsidy	11,730	11,730		11,730
543731 Dial A Ride Bus Fares	5,000	4,525		4,525
543732 Dial A Ride Bus Tokens	20,969	21,625		21,625
551004 Fed Trans Admin	2,416,973	1,291,703		1,291,703
551004 Federal Transit Capital	0	946,683		946,683
552007 Rideshare State Hwy	31,000	31,000		31,000
552008 NMEMNR - Rideshare	21,500	30,000		30,000
560046 Transit Donations Dial-A-Ride	2,093	2,240		2,240
590020 Sale of Property/Materials	14,186	0		0
592001 Other Reimbursed Expenses	3,543	100		100
Total Revenues	\$ 2,892,010	2,766,511	0	2,766,511
Total Resources	\$ 2,788,637	3,356,531	(414,993)	2,941,538
EXPENDITURES				
Public Services Department				
Administration 59685010				
Personnel	\$ 257,768	262,651		262,651
Operating	115,404	140,556		140,556
Capital	0	71,178		71,178
Depreciation	128,625	248,230		248,230
Total - 59685010	\$ 501,797	722,615	0	722,615
Fixed Route 59685020				
Personnel	\$ 1,275,132	1,263,775		1,263,775
Operating	645,493	682,233		682,233
Capital	1,320,104	385,000		385,000
Depreciation	292,852	133,900		133,900
Total - 59685020	\$ 3,533,581	2,464,908	0	2,464,908
Dial-A-Ride 59685030				
Personnel	\$ 794,393	743,223		743,223
Operating	193,595	209,838		209,838
Capital	109,000	496,000		496,000
Depreciation	10,219	0		0
Total - 59685030	\$ 1,107,207	1,449,061	0	1,449,061

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

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FUND	DIVISION		FUND TYPE	
Transit Fund 5920	Public Services		Enterprise	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
Bus Maintenance 59685040				
Personnel	\$ 326,680	317,123		317,123
Operating	46,338	47,600		47,600
Capital	5,600	180,400		180,400
Depreciation	389			
Total - 59685040	\$ 379,007	545,123	0	545,123
Rideshare 59685050				
Personnel	\$ 35,790	36,443		36,443
Operating	25,265	31,587		31,587
Capital				
Total - 59685050	\$ 61,055	68,030	0	68,030
Total Expenditures	\$ 5,582,647	5,249,737	0	5,249,737
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 2,049,000	1,134,067		1,134,067
Transfer from Fund 1200 - VAF Fund	275,000	132,350		132,350
Transfer from Fund 2171 - Older Americans Act Fund	71,752	71,752		71,752
Transfer from Fund 2810 - Gasoline Tax Fund	180,000	1,000,000		1,000,000
Transfer to Fund 1000 - General Fund for Bldg R & M	(15,500)	(15,500)	15,500	0
Transfer to Fund 5931 - Clean Communities Fund				0
Transfer to Fund 6156 - Fleet Replc Fund				0
Transfer to Fund 5921 - Transit Intermodal Ctr	0	0		0
Transfer to Fund 6340 - Liability Claims Fund	(23,300)	(39,941)		(39,941)
Total Other Financing Sources (Uses)	\$ 2,536,952	2,282,728	15,500	2,298,228
ENDING BALANCE With Non-Cash Expense	\$ (257,058)	389,522	(399,493)	(9,971)
Plus: Non-Cash Expense	432,085	382,130	0	382,130
Adjustment due to change in accruals.	0	0		0
ENDING BALANCE	\$ 175,027	771,652	(399,493)	372,159

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Information Technology Services Fund 6130	ITS		Internal Service	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 976,525	775,641	103,037	878,678
REVENUES				
543611 Radio Charges	\$ 836,956	698,326	(47,933)	650,393
543612 Telephone Charges	367,197	388,188	13,193	401,381
543616 MIS Computer (JU Billing Charge)	91,848	38,000	12,016	50,016
543621 MIS Charges	1,988,827	1,991,368	(58,627)	1,932,741
570010 Interest Charges	16,730	30,000	(17,487)	12,513
570015 Net Incr (Decr) Fair Value Investment	3,667	0	(1,337)	(1,337)
590020 Sale of Property/Material	1,765	0	0	0
592001 Other Revenue	1,197	0	0	0
Total Revenues	\$ 3,308,186	3,145,882	(100,175)	3,045,707
Total Resources	\$ 4,284,711	3,921,523	2,862	3,924,385
EXPENDITURES				
61002010 - IT ADMINISTRATION				
Personnel	\$ 175,257	161,353	7,793	169,146
Managed Budgetary Reductions	(60,903)	(113,497)	13,496	(100,001)
Operating	118,120	171,647	(68,673)	102,974
Depreciation	301	0	301	301
Total ITS	\$ 232,775	219,503	(47,083)	172,420
61002030 - MIS				
Personnel	\$ 720,304	776,134	(76,223)	699,911
Operating	480,758	474,649	(129,224)	345,425
Capital Outlay	0	42,000	0	42,000
Depreciation	218,514	318,000	(113,732)	204,268
Total MIS	\$ 1,419,576	1,610,783	(319,179)	1,291,604
61002050 - Network				
Personnel	\$ 380,502	665,684	(176,488)	489,196
Operating	323,507	342,932	(15,833)	327,099
Capital Outlay	49,663	0	0	0
Depreciation	190,214	12,000	183,492	195,492
Total Network	\$ 943,885	1,020,616	(8,829)	1,011,787

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Information Technology Services Fund 6130	ITS		Internal Service	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
61002070 - Telephone				
Personnel	\$ 105,914	138,813	(47,387)	91,426
Operating	179,730	246,675	2,102	248,777
Depreciation	1,253	2,700	(1,447)	1,253
Total Telephone	\$ 286,898	388,188	(46,732)	341,456
61002090 - Radio				
Personnel	\$ 244,303	233,618	(12,973)	220,645
Operating	364,152	311,384	6,599	317,983
Capital Outlay	258,997	0	0	0
Depreciation	38,700	7,500	51,033	58,533
Total Radio	\$ 906,152	552,502	44,659	597,161
61002110 - GIS				
Personnel	\$ 231,780	313,876	(79,584)	234,292
Operating	18,976	40,400	(10,892)	29,508
Depreciation	2,562	0	2,562	2,562
Total GIS	\$ 253,318	354,276	(87,914)	266,362
Total Expenditures	\$ 4,042,605	4,145,868	(465,078)	3,680,790
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	\$ 0	(100,000)	(736,169)	(836,169)
Transfer from Fund 1020 - Software Fund	\$ 185,027	130,165		130,165
Transfer to Fund 6340 - Liability Claims	0	(39,941)	39,941	0
Total Other Financing Sources (Uses)	\$ 185,027	(9,776)	(696,228)	(706,004)
Adjustment due to change in accruals.	\$			
ENDING BALANCE With Non-Cash Expense	\$ 427,133	(234,121)	(228,288)	(462,409)
Plus: Non-Cash Expense	451,545	340,200	122,209	462,409
ENDING BALANCE	\$ 878,678	106,079	(106,079)	0

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Information Technology Equip Reserve Fund 6136	ITS		Internal Service	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 57,245	60,274		60,274
REVENUES				
546350 Equipment Use Fee	\$ 1,488		1,488	1,488
570010 Interest on Investment	1,196		1,125	1,125
590020 Other Revenues				0
570015 Net Incr (Decr) Fair Value Investment	345		(210)	(210)
592001 Other Reimbursed Expenses				
Total Revenues	\$ 3,029	0	2,403	2,403
Total Resources	\$ 60,274	60,274	2,403	62,677
EXPENDITURES				
Operating				
Equipment	0	0	0	0
Depreciation	5,877	0	5,877	0
Total Expenditures	\$ 5,877	0	5,877	0
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund			(62,677)	(62,677)
Total Other Financing Sources (Uses)	\$ 0	0	(62,677)	(62,677)
ENDING BALANCE With Non-Cash Expense	\$ 54,397	60,274	(66,151)	0
Plus: Non-Cash Expense	5,877	0	5,877	0
ENDING CASH BALANCE	\$ 60,274	60,274	(60,274)	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Document Services Equipment Reserve Fund 6146	Legal		Internal Service	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 12,390	14,914	0	14,914
REVENUES				
546350 Equipment Use Fee	\$ 2,214	0	2,214	2,214
570010 Interest on Investment	237	0	0	0
570015 Net Incr (Decr) Fair Value Investment	73	0	0	0
Total Revenues	\$ 2,524	0	2,214	2,214
Total Resources	\$ 14,914	14,914	2,214	17,128
EXPENDITURES				
Equipment	0	0	0	0
Depreciation	0	0	0	0
Total Expenditures	\$ 0	0	0	0
ENDING BALANCE With Non-Cash Expense	\$ 14,914	14,914	2,214	17,128
Plus: Non-Cash Expense	0	0	0	0
ENDING CASH BALANCE	\$ 14,914	14,914	2,214	17,128

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Unemployment Reserve Fund 6310	Human Resources		Internal Service	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance - Reserve	\$ 113,846	129,818		129,818
REVENUES				
546450 Unemployment Insurance	\$ 119,000	100,000	25,223	125,223
570010 Investment Income	1,236	0		0
570015 Net Incr (Decr) Fair Value Investment	559	0		0
Total Revenues	\$ 120,795	100,000	25,223	125,223
Total Resources	\$ 234,641	229,818	25,223	255,041
EXPENDITURES				
63100010-762100 Losses	\$ 116,357	140,000	59,710	199,710
Total Expenditures	\$ 116,357	140,000	59,710	199,710
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 41,272	0		0
Total Other Financing Sources (Uses)	\$ 41,272	0	0	0
Adjustment due to change in accruals	(29,738)			
ENDING BALANCE	\$ 129,818	89,818	(34,487)	55,331

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Lower Rio Grande Water Users Organization Fund 7460	Utilities		Fiduciary	
	FY 2008/09 Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 6	74,681	(74,681)	0
REVENUES				
551026 EPA Grant	\$ 0	0	70,410	70,410
570010 Investment Income	0	0		0
590051 Net Incr(Decr) Fair Value Investment	0	0		0
592001 Reimbursed Expenses	1,799	36,494		36,494
Total Revenues	\$ 1,799	36,494	70,410	106,904
Total Resources	\$ 1,805	111,175	(4,271)	106,904
EXPENDITURES				
Operating	1,799	111,175	(36,494)	74,681
Total Expenditures	\$ 1,799	111,175	(36,494)	74,681
Other Adjustments				
ENDING BALANCE	\$ 6	0	32,223	32,223