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**City of Las Cruces**<sup>®</sup>  
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**Council Action and Executive Summary**

Item # 14 Ordinance/Resolution# 11-160 Council District:     

For Meeting of January 18, 2011

(Adoption Date)

**TITLE:** A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2010/2011 BUDGET ALLOWING FOR CARRY-OVER EXPENSES AND REALLOCATIONS OF OPERATING AND CAPITAL COSTS DUE TO MID-YEAR DEVELOPMENTS REGARDING REVENUES AND EXPENDITURES.

**PURPOSE(S) OF ACTION:** The purpose of this action is to allow the City's Budget for FY 2010/2011 to be adjusted for operating and capital cost changes relative to specific departments and/or projects and to account for revenue developments.

<b>Drafter and Staff Contact:</b> Richard Gebhart		<b>Department:</b> Finance/OMB		<b>Phone:</b> (575) 541-2300	
<b>Department</b>	<b>Signature</b>	<b>Phone</b>	<b>Department</b>	<b>Signature</b>	<b>Phone</b>
Finance	<i>Robert Gebhart</i> ACTING DIRECTOR	541-2035	Budget	<i>Richard Gebhart</i>	541-2107
Other			Assistant City Manager		541-2271
Legal	<i>Robert Gebhart</i>	541-2128	City Manager	<i>Robert Gebhart</i>	541-2076

**BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:**

Traditionally the City of Las Cruces has used a mid-year adjustment to align changes between estimated and actual fund balances. The attached budget adjustments provide the recommended changes to revenue, expenditure and inter-fund transfer appropriations to accomplish this purpose.

Attached recommendations also reflect staff review of revenues and expenditure activity through November 2010. Budget adjustments include staff recommendations to account for variations that would impact revenues and expenditures through the remainder of the fiscal year.

**Fiscal Year 2010/2011 Mid-Year Summary**

The review of budgets at the mid-point of the appropriation period is considered a "best practice" from a management perspective. The review allows an opportunity for budgetary corrections to be made if necessitated by developments or the review can reaffirm the current course incorporated in the budget as originally enacted by City Council.

Mid-year budget adjustments fall generally into two categories. The first category consists of largely routine adjustments needed to update budgets to reflect actual audit results from fiscal year 2010. These types of changes align budgets and allow for better fiscal management during the remaining half of the fiscal year. Another type of routine

(Continue on additional sheets as required)

adjustment updates budgets for administrative changes that have occurred in the first half of the year or that are expected to occur during the second half of the fiscal year.

The second category of change is more substantive and generally results from a review of economic/revenue trends, accounting for law changes not originally incorporated in the original budget, or grants/service agreements received since the fiscal year began. The following discussion addresses changes in three areas: General Fund, Transit Fund, and the Convention & Visitors Bureau Fund.

### **General Fund**

For revenues, the General Fund is being adjusted downward by a relatively small net amount of 0.3%. Revenue increases are requested in gross receipts tax (GRT) and property taxes based on collections and economic trends. On the negative side, the loss of administrative revenue from RGNGA, the later opening of the Aquatic Center, lower investment earnings and the conversion of the City auction process to an on-line system have created downward revenue revisions.

For General Fund expenditures, the two main changes are the result of law changes enacted during last year's legislative session. The first change is for the increase in the contribution paid for retiree health care. The employer rate was increased from 1.3% to 1.666% and 2.084% for Police and FIRE personnel beginning in July. This increase was not accounted for in the original budget. The second change reflects recent payment trends and the anticipated rate increase for unemployment insurance. The rate increase goes into effect in January and will impact the second half of the fiscal year.

In addition to increasing general fund expenditures, transfers to the Vehicle Acquisition Fund of \$1.6 million, Capital Improvement Reserve Fund of \$1.0 million, and Workers Compensation Fund of \$500 thousand are being included in the mid-year request. These transferred amounts will not be expended until specific capital projects, vehicle replacements or worker compensation claims are identified and brought to Council.

Overall, General Fund revenues are expected to be off by \$195,000 while expenditures plus transfers are increased by \$3.4 million. The overall result is the ending fund balance is reduced by \$3.6 million. While the ending fund balance is anticipated to decline to \$13.8 million, it remains very healthy at twice the state required reserve.

### **Transit Fund**

Transit Fund revenue is being adjusted upward by \$115,000 to reflect the actual level of service being provided in FY11 under the current service agreements with NMSU and DACC. The added funding reflects an expansion of services to NMSU and the DACC campuses, and will pay for the associated salary and fuel costs. The costs of these services are reimbursed 100% by NMSU and DACC.

### **Convention & Visitors Bureau Fund**

Three items are combining to favorably impact the CVB Fund. Two are the upward revision to both the Lodgers Tax and the Convention Center Fee anticipated revenues for fiscal year 2011. The third item is the lowering of debt service payments for the Center's construction that resulted from the refunding in September 2010. Taken together these

(Continue on additional sheets as required)

factors have allowed the restoration of budget reductions made at the beginning of the year and provide added funding of the Convention Center's grand opening.

**SUPPORT INFORMATION:**

1. Resolution
2. Attachment 1 – Tabular summary of adjustments
3. Exhibit "A" – Budget Adjustments

**SOURCE OF FUNDING:**

<b>Is this action already budgeted?</b>			
<b>Various – See attached budget adjustments</b>	Yes	<input type="checkbox"/>	See fund summary below
	No	<input checked="" type="checkbox"/>	If No, then check one below:
	<i>Budget Adjustment Attached</i>	<input type="checkbox"/>	Expense reallocated from:
		<input type="checkbox"/>	Proposed funding is from a new revenue source (i.e. grant; see details below)
		<input type="checkbox"/>	Proposed funding is from fund balance in the (# and Fund Name) Fund.
<b>Does this action create any revenue?</b>			
<b>Various – See attached budget adjustments</b>	Yes	<input checked="" type="checkbox"/>	Funds will be deposited into this fund: (Fund #) in the amount of \$ _____ for FY _____.
	No	<input type="checkbox"/>	There is no new revenue generated by this action.

**BUDGET NARRATIVE**

NA
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**FUND EXPENDITURE SUMMARY:**

Fund Name(s)	Account Number(s)	Expenditure Proposed	Available Budgeted Funds in Current FY	Remaining Funds	Purpose for Remaining Funds
Various Funds					

**OPTIONS / ALTERNATIVES:**

1. Approve the resolution to adjust the City's FY 2010/2011 budget so revenues, expenditures and balances will more accurately reflect developments for the fiscal year.
2. Do not approve the resolution to adjust the City's FY 2010/2011 budget so revenues, expenditures and balances will more accurately reflect developments for the fiscal year.
3. Return the resolution with recommendations, changes, or corrections for further review and resubmission.

**REFERENCE INFORMATION**

None

(Continue on additional sheets as required)

**RESOLUTION NO. 11-160.**

**TITLE:**

**A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2010/2011 BUDGET ALLOWING FOR CARRY-OVER EXPENSES AND REALLOCATIONS OF OPERATING AND CAPITAL COSTS DUE TO MID-YEAR DEVELOPMENTS REGARDING REVENUES AND EXPENDITURES.**

The City Council is informed that:

**WHEREAS**, City staff members have prepared a mid-year budget adjustment for fiscal year starting July 1, 2010, through June 30, 2011; and

**WHEREAS**, the adjustments are necessary due to changes in beginning fund balances as well as mid-year review of revenues and expense variations for fiscal year 2010/2011; and

**WHEREAS**, it is in the best interest of the City of Las Cruces that the mid-year Budget Adjustment for fiscal year 2010/2011 be approved.

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

**(I)**

**THAT**, the budget adjustment reflected in Exhibit "A" as set forth for the fiscal year 2010/2011 is hereby adopted and authorized; and

(II)

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

DONE AND APPROVED this 18th day of January, 2011.

APPROVED:

\_\_\_\_\_  
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:

*Ky. McElennely*  
\_\_\_\_\_  
City Attorney

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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**


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**1000 GENERAL FUND****Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
COMMUNITY DEV.	1,000	37,057	-36,057	Mid-Year Revenue Adjustments
FACILITIES	95,512	357,930	-262,418	Mid-Year Revenue Adjustments
GENERAL	478,337	0	478,337	Slight improvement in economy
GENERAL	0	42,952	-42,952	Reduction due to Liquor Licenses revenue now being recorded in the Permit Fund.
GENERAL	4,643	334,614	-329,971	Mid-Year Revenue Adjustments
GENERAL	0	99,877	-99,877	Loss due to RGNGA admin & MIS fee elimination mid-year FY11
GENERAL	0	41,570	-41,570	Gains reduced due to RGNGA fee elimination mid-year FY11
GENERAL	0	68,109	-68,109	Decrease in Investment Income
GENERAL	315,369	39,066	276,303	Based On Higher FY10 Actual collections
POLICE	0	16,775	-16,775	Based on collection trends
POLICE	2,663	22,107	-19,444	Mid-Year Revenue Adjustments
PUBLIC SERVICES	5,400	14,086	-8,686	Mid-Year Revenue Adjustments
PUBLIC WORKS	0	11,339	-11,339	Mid-Year Revenue Adjustments
<b>Total Revenues</b>	<b>902,924</b>	<b>1,085,482</b>	<b>-182,558</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**
**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
GENERAL	12,178	25,000	-12,822	Mid-Year Revenue Adjustments
<b>Total Transfers In</b>	<b>12,178</b>	<b>25,000</b>	<b>-12,822</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
ADMINISTRATION	3,431	0	3,431	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
ADMINISTRATION	4,392	0	4,392	Distribution of Unempl Comp increase.
COMMUNITY DEV.	11,341	0	11,341	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
COMMUNITY DEV.	4,246	0	4,246	Distribution of Unempl Comp increase.
FACILITIES	0	53,315	-53,315	Move an Accountant position that was budgeted in Facilities to Finance.
FACILITIES	18,362	0	18,362	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
FACILITIES	16,555	0	16,555	Distribution of Unempl Comp increase.
FINANCE	8,961	0	8,961	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
FINANCE	7,216	0	7,216	Distribution of Unempl Comp increase.
FINANCE	53,315	0	53,315	Move an Accountant position that was budgeted in Facilities to Finance.
FIRE	20,478	0	20,478	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
FIRE	17,830	0	17,830	Distribution of Unempl Comp increase.
HUMAN RESOURCES	2,498	0	2,498	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
HUMAN RESOURCES	1,273	0	1,273	Distribution of Unempl Comp increase.

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

HUMAN RESOURCES	5,000	0	5,000	Increase for hearing officer in lieu of Personnel Appeals Board which was made up of volunteer members
INFORMATION TECHN.	1,273	0	1,273	Distribution of Unempl Comp increase.
INFORMATION TECHN.	6,129	0	6,129	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
JUDICIAL	4,246	0	4,246	Distribution of Unempl Comp increase.
JUDICIAL	4,000	0	4,000	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
LEGAL	3,395	0	3,395	Distribution of Unempl Comp increase.
LEGAL	3,478	0	3,478	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
LEGISLATIVE	925	0	925	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
POLICE	35,507	0	35,507	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
POLICE	38,630	0	38,630	Distribution of Unempl Comp increase.
PUBLIC SERVICES	16,127	0	16,127	Distribution of Unempl Comp increase.
PUBLIC SERVICES	8,211	0	8,211	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
PUBLIC WORKS	9,340	0	9,340	Distribution of Unempl Comp increase.
PUBLIC WORKS	7,266	0	7,266	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
RESERVE	3,704	12,000	-8,296	Net Admin Charge Adjustment for GRT and Property Collection
<b>Total Expenditures</b>	<b>317,129</b>	<b>65,315</b>	<b>251,814</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
GENERAL	500,000	0	500,000	Transfer to Workers Comp Fund to address future claims.

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

GENERAL	1,608,475	0	1,608,475	Transfer to Vehicle Acquisition to address future priority projects.
GENERAL	1,000,000	0	1,000,000	Transfer to Facilities Improvements (General) to address future priority projects.
<b>Total Transfers Out</b>	<b>3,108,475</b>	<b>0</b>	<b>3,108,475</b>	
<b>TOTAL GENERAL FUND</b>	<b>\$4,340,706</b>	<b>\$1,175,797</b>	<b>\$3,164,909</b>	

**1005 ENGINEERING SERVICES**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	8,500	0	8,500	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>8,500</b>	<b>0</b>	<b>8,500</b>	
<b>TOTAL ENGINEERING SERVICES</b>	<b>\$8,500</b>	<b>\$0</b>	<b>\$8,500</b>	

**1010 AIRPORT OPERATIONS**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	709	0	709	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>709</b>	<b>0</b>	<b>709</b>	
<b>TOTAL AIRPORT OPERATIONS</b>	<b>\$709</b>	<b>\$0</b>	<b>\$709</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**1015 PERMIT SERVICES**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
COMMUNITY DEV.	71,869	17,107	54,762	Revised revenue estimate.
<b>Total Revenues</b>	<b>71,869</b>	<b>17,107</b>	<b>54,762</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
COMMUNITY DEV.	3,419	0	3,419	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
FIRE	894	0	894	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>4,313</b>	<b>0</b>	<b>4,313</b>	

<b>TOTAL PERMIT SERVICES</b>	<b>\$76,182</b>	<b>\$17,107</b>	<b>\$59,075</b>	
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**1102 CITY HALL FURNISHINGS**

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
COUNCIL	67,205	0	67,205	To close out fund and transfer remaining balance to Facilities (General) Fund.
<b>Total Transfers Out</b>	<b>67,205</b>	<b>0</b>	<b>67,205</b>	

<b>TOTAL CITY HALL FURNISHINGS</b>	<b>\$67,205</b>	<b>\$0</b>	<b>\$67,205</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**1200 VEHICLE ACQUISITION FUND**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	1,608,475	0	1,608,475	To address future priority projects.
<b>Total Transfers In</b>	<b>1,608,475</b>	<b>0</b>	<b>1,608,475</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
ADMINISTRATION	1,608,475	0	1,608,475	To address future priority projects.
AIRPORT	45,000	0	45,000	Replacement tractor/mower for Parks to be shared with Airport to address boundary commission area.
FACILITIES	45,000	0	45,000	Replacement tractor/mower for Parks to be shared with Airport to address boundary commission area.
FACILITIES	86,000	0	86,000	Replacement Toro mower for Parks.
POLICE	17,230	0	17,230	To pay for 50% of accessories for police vehicles.
<b>Total Expenditures</b>	<b>1,801,705</b>	<b>0</b>	<b>1,801,705</b>	
<b>TOTAL VEHICLE ACQUISITION FUND</b>	<b>\$3,410,180</b>	<b>\$0</b>	<b>\$3,410,180</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**1500 GROSS RECEIPTS TAX INCOME FUND**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
GENERAL	818,000	0	818,000	Slight improvement in economy
<b>Total Revenues</b>	<b>818,000</b>	<b>0</b>	<b>818,000</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
GENERAL	0	25,000	-25,000	Slight improvement in economy
<b>Total Transfers Out</b>	<b>0</b>	<b>25,000</b>	<b>-25,000</b>	

<b>TOTAL GROSS RECEIPTS TAX INCOME FUND</b>	<b>\$818,000</b>	<b>\$25,000</b>	<b>\$793,000</b>
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**2010 HUD SPECIAL PROJECTS FUND**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
COMMUNITY DEV.	0	6,197	-6,197	Project expended in FY10.
<b>Total Revenues</b>	<b>0</b>	<b>6,197</b>	<b>-6,197</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
COMMUNITY DEV.	0	6,197	-6,197	HUD Supportive Housing 2009
<b>Total Expenditures</b>	<b>0</b>	<b>6,197</b>	<b>-6,197</b>	

<b>TOTAL HUD SPECIAL PROJECTS FUND</b>	<b>\$0</b>	<b>\$12,394</b>	<b>(\$12,394)</b>
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2400 POLICE FUND**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	14,681	8,000	6,681	To bring budget in line with actual grant balance.
POLICE	0	9,375	-9,375	To move the budget for the Bulletproof Vest program to the correct fund. It should have been budgeted in Fund 2470.
<b>Total Revenues</b>	<b>14,681</b>	<b>17,375</b>	<b>-2,694</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	0	9,375	-9,375	To move the budget for the Bulletproof Vest program to the correct fund. It should have been budgeted in Fund 2470.
POLICE	17,804	11,123	6,681	To bring budget in line with actual grant balance.
<b>Total Expenditures</b>	<b>17,804</b>	<b>20,498</b>	<b>-2,694</b>	

**TOTAL POLICE FUND            \$32,485            \$37,873            (\$5,388)**

**2402 COURT AWARDED FUNDS**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	27,000	0	27,000	MDT maintenance agreement.
<b>Total Expenditures</b>	<b>27,000</b>	<b>0</b>	<b>27,000</b>	

**TOTAL COURT AWARDED FUNDS            \$27,000            \$0            \$27,000**

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2420 MVSC COMMUNITY DWI**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	0	7,053	-7,053	To bring budget in line with actual grant balance.
<b>Total Revenues</b>	<b>0</b>	<b>7,053</b>	<b>-7,053</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	0	7,053	-7,053	To bring budget in line with actual grant balance.
<b>Total Expenditures</b>	<b>0</b>	<b>7,053</b>	<b>-7,053</b>	

<b>TOTAL MVSC COMMUNITY DWI</b>	<b>\$0</b>	<b>\$14,106</b>	<b>(\$14,106)</b>	
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**2423 TRAFFIC SAFETY EDUCATION**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	60,000	0	60,000	Two additional Chargers for the Police Department.
<b>Total Expenditures</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>	

<b>TOTAL TRAFFIC SAFETY EDUCATION</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2424 TRAFFIC SAFETY BUR ENFORCEMENT**

***Transfers In***

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	34,712	0	34,712	The Mesilla Valley Safety Council fund has a 2002 fund balance. This is due to revenue posted in the Mesilla Valley Safety Council that
<b>Total Transfers In</b>	<b>34,712</b>	<b>0</b>	<b>34,712</b>	

***Expenditures***

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	34,712	0	34,712	To spend excess Underage Drinking Program funds from FY 2002.
<b>Total Expenditures</b>	<b>34,712</b>	<b>0</b>	<b>34,712</b>	

<b>TOTAL TRAFFIC SAFETY BUR ENFORCEMENT</b>	<b>\$69,424</b>	<b>\$0</b>	<b>\$69,424</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2430 SAFE TRAFFIC OPERATIONS PROG**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	0	482,987	-482,987	Accounting is no longer using the provision for uncollectable accounts.
POLICE	0	780,596	-780,596	Reduction due to projection based on year to date collections.
<b>Total Revenues</b>	<b>0</b>	<b>1,263,583</b>	<b>-1,263,583</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	7,190	0	7,190	For audit services.
POLICE	0	121,381	-121,381	Reduction in payment to Redflex based on decrease in revenue projection.
POLICE	0	91,709	-91,709	Reduction in payment to State based on decrease in revenue projection.
POLICE	17,230	0	17,230	To pay for 50% of accessories for police vehicles.
<b>Total Expenditures</b>	<b>24,420</b>	<b>213,090</b>	<b>-188,670</b>	

<b>TOTAL SAFE TRAFFIC OPERATIONS PROG</b>	<b>\$24,420</b>	<b>\$1,476,673</b>	<b>(\$1,452,253)</b>
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2470 DEPT OF JUSTICE PROGRAMS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	1,050	0	1,050	To bring budget in line with actual grant balance.
POLICE	9,375	0	9,375	To move the budget for the Bulletproof Vest program to the correct fund. It should have been budgeted in Fund 2470.
<b>Total Revenues</b>	<b>10,425</b>	<b>0</b>	<b>10,425</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	0	17,208	-17,208	To bring budget in line with actual grant balance.
POLICE	9,375	0	9,375	To move the budget for the Bulletproof Vest program to the correct fund. It should have been budgeted in Fund 2470.
<b>Total Expenditures</b>	<b>9,375</b>	<b>17,208</b>	<b>-7,833</b>	

<b>TOTAL DEPT OF JUSTICE PROGRAMS</b>	<b>\$19,800</b>	<b>\$17,208</b>	<b>\$2,592</b>
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**2472 VEHICLE FORFEITURE FUND**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
LEGAL	117	0	117	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>117</b>	<b>0</b>	<b>117</b>	

<b>TOTAL VEHICLE FORFEITURE FUND</b>	<b>\$117</b>	<b>\$0</b>	<b>\$117</b>
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2600 STREET MAINTENANCE OPERATIONS**

***Expenditures***

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	673	0	673	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>673</b>	<b>0</b>	<b>673</b>	

<b>TOTAL STREET MAINTENANCE OPERATIONS</b>	<b>\$673</b>	<b>\$0</b>	<b>\$673</b>	
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**2650 FLOOD CONTROL OPERATIONS**

***Expenditures***

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	913	0	913	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>913</b>	<b>0</b>	<b>913</b>	

<b>TOTAL FLOOD CONTROL OPERATIONS</b>	<b>\$913</b>	<b>\$0</b>	<b>\$913</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2710 CONVENTION & VISITORS BUREAU**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	989	0	989	Revenue Increase
PUBLIC SERVICES	213,545	0	213,545	Revenue Increase plus 10%
PUBLIC SERVICES	861,207	0	861,207	TR of Fund Balance to CVB Fund
<b>Total Transfers In</b>	<b>1,075,741</b>	<b>0</b>	<b>1,075,741</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	16,995	0	16,995	Rent \$4532 x 75% x 5 months=16,995
PUBLIC SERVICES	42,250	0	42,250	VIP/Grand Opening Convention Center
PUBLIC SERVICES	10,000	0	10,000	Travel for CVB Staff
PUBLIC SERVICES	75,000	0	75,000	Ad Agency Budget/Ad Agency Dev.
PUBLIC SERVICES	800	0	800	Postage/Freight
PUBLIC SERVICES	1,388	0	1,388	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
PUBLIC SERVICES	2,500	0	2,500	Dues for CVB Staff
PUBLIC SERVICES	55,940	0	55,940	FY10 Telephone/Certified/Cision/Consul
<b>Total Expenditures</b>	<b>204,873</b>	<b>0</b>	<b>204,873</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	0	67,969	-67,969	TR reversed (not needed in FY11)

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

<b>Total Transfers Out</b>	<b>0</b>	<b>67,969</b>	<b>-67,969</b>
<b>TOTAL CONVENTION &amp; VISITORS BUREAU</b>	<b>\$1,280,614</b>	<b>\$67,969</b>	<b>\$1,212,645</b>

**2755 STATE SPECIAL PROJECTS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	0	26,538	-26,538	Project completed in FY10.
<b>Total Revenues</b>	<b>0</b>	<b>26,538</b>	<b>-26,538</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	0	25,472	-25,472	Transitional Housing for Youth
PUBLIC SERVICES	0	1,066	-1,066	Transitional Youth Facility
<b>Total Expenditures</b>	<b>0</b>	<b>26,538</b>	<b>-26,538</b>	
<b>TOTAL STATE SPECIAL PROJECTS</b>	<b>\$0</b>	<b>\$53,076</b>	<b>(\$53,076)</b>	

**2760 STATE OPERATING GRANTS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	119,000	0	119,000	To bring budget in line with actual grant balance.
<b>Total Revenues</b>	<b>119,000</b>	<b>0</b>	<b>119,000</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	119,000	0	119,000	To bring budget in line with actual grant balance.
<b>Total Expenditures</b>	<b>119,000</b>	<b>0</b>	<b>119,000</b>	
<b>TOTAL STATE OPERATING GRANTS</b>	<b>\$238,000</b>	<b>\$0</b>	<b>\$238,000</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2761 OTHER OPERATING GRANTS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
COMMUNITY DEV.	0	1,319	-1,319	Project completed in FY10.
FIRE	0	44,227	-44,227	Reduce the Dona Ana County Grants revenue budget to \$0. The project has been changed at the State level, and the County of Dona Ana will
<b>Total Revenues</b>	<b>0</b>	<b>45,546</b>	<b>-45,546</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
COMMUNITY DEV.	0	1,319	-1,319	Transitional Living
FIRE	0	19,986	-19,986	Reduce the Travel General budget to \$0. The project has been changed at the State level, and the County of Dona Ana will be the fiscal agent
FIRE	0	24,241	-24,241	Reduce the Scheduled Overtime budget to \$0. The project has been changed at the State level, and the County of Dona Ana will be the fiscal
<b>Total Expenditures</b>	<b>0</b>	<b>45,546</b>	<b>-45,546</b>	

<b>TOTAL OTHER OPERATING GRANTS</b>	<b>\$0</b>	<b>\$91,092</b>	<b>(\$91,092)</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2781 GRIGGS WALNUT PLUME GRANTS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	75,130	0	75,130	Correct NMED to match expenses
<b>Total Revenues</b>	<b>75,130</b>	<b>0</b>	<b>75,130</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	46,130	0	46,130	Correct budget to actual amount in grant
<b>Total Expenditures</b>	<b>46,130</b>	<b>0</b>	<b>46,130</b>	

<b>TOTAL GRIGGS WALNUT PLUME GRANTS</b>	<b>\$121,260</b>	<b>\$0</b>	<b>\$121,260</b>	
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**2805 PUBLIC SAFETY GROSS REC TAX**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE/FIRE	35,000	0	35,000	Adjustment based on year to date actuals.
<b>Total Revenues</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FIRE	11,451	0	11,451	Adjustment based on year to date actuals.
POLICE	23,248	0	23,248	Adjustment based on year to date actuals.
<b>Total Expenditures</b>	<b>34,699</b>	<b>0</b>	<b>34,699</b>	

<b>TOTAL PUBLIC SAFETY GROSS REC TAX</b>	<b>\$69,699</b>	<b>\$0</b>	<b>\$69,699</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2810 GAS TAX STREET MAINTENANCE**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	32,037	0	32,037	Increase in projected gas tax revenue.
PUBLIC WORKS	46,153	0	46,153	Increase in projected gas tax road fund distribution.
<b>Total Revenues</b>	<b>78,190</b>	<b>0</b>	<b>78,190</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	1,083	0	1,083	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>1,083</b>	<b>0</b>	<b>1,083</b>	
<b>TOTAL GAS TAX STREET MAINTENANCE</b>	<b>\$79,273</b>	<b>\$0</b>	<b>\$79,273</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2815 TIDD DEDICATED REVENUES**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	1,773,619	0	1,773,619	Adjustment based on year to date actuals.
<b>Total Revenues</b>	<b>1,773,619</b>	<b>0</b>	<b>1,773,619</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	14,301	0	14,301	Adjustment based on year to date actuals.
<b>Total Expenditures</b>	<b>14,301</b>	<b>0</b>	<b>14,301</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	300,643	0	300,643	Was not Transferred as scheduled in 2009-10
<b>Total Transfers Out</b>	<b>300,643</b>	<b>0</b>	<b>300,643</b>	

<b>TOTAL TIDD DEDICATED REVENUES</b>	<b>\$2,088,563</b>	<b>\$0</b>	<b>\$2,088,563</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2820 LODGERS TAX**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	0	20,000	-20,000	Interest Earnings Revenue Decrease
PUBLIC SERVICES	39,585	0	39,585	Revenue Increase
<b>Total Revenues</b>	<b>39,585</b>	<b>20,000</b>	<b>19,585</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	0	905,599	-905,599	Tr to 3614 Fund Not Needed
PUBLIC SERVICES	214,534	0	214,534	TR to CVB Fund
PUBLIC SERVICES	861,207	0	861,207	TR to CVB Fund (Fund Balance)
PUBLIC SERVICES	989	0	989	TR to General Fund
<b>Total Transfers Out</b>	<b>1,076,730</b>	<b>905,599</b>	<b>171,131</b>	

<b>TOTAL LODGERS TAX</b>	<b>\$1,116,315</b>	<b>\$925,599</b>	<b>\$190,716</b>
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**2825 LAS CRUCES CONVENTION CTR FEES**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	29,258	0	29,258	Increase revenue based on ytd collections
<b>Total Revenues</b>	<b>29,258</b>	<b>0</b>	<b>29,258</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	1,202,072	0	1,202,072	New debt svc fund for SSGRT 10 bond
PUBLIC SERVICES	0	1,189,917	-1,189,917	Loan refunded by SSGRT 10 bond
<b>Total Transfers Out</b>	<b>1,202,072</b>	<b>1,189,917</b>	<b>12,155</b>	

<b>TOTAL LAS CRUCES CONVENTION CTR FEES</b>	<b>\$1,231,330</b>	<b>\$1,189,917</b>	<b>\$41,413</b>	
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**2900 FEDERAL STIMULUS OPERATING**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	25,555	57,848	-32,293	To bring budget in line with actual grant balance.
<b>Total Revenues</b>	<b>25,555</b>	<b>57,848</b>	<b>-32,293</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	25,555	57,848	-32,293	To bring budget in line with actual grant balance.
<b>Total Expenditures</b>	<b>25,555</b>	<b>57,848</b>	<b>-32,293</b>	

<b>TOTAL FEDERAL STIMULUS OPERATING</b>	<b>\$51,110</b>	<b>\$115,696</b>	<b>(\$64,586)</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**3230 1999A GRT STREETS/REFUNDING DS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	2,946	0	2,946	2010 MGRT Bond Refunding
<b>Total Revenues</b>	<b>2,946</b>	<b>0</b>	<b>2,946</b>	

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	0	831,937	-831,937	2010 MGRT Bond Refunding
<b>Total Transfers In</b>	<b>0</b>	<b>831,937</b>	<b>-831,937</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	3,007,499	796,082	2,211,417	2010 MGRT Bond Refunding
<b>Total Expenditures</b>	<b>3,007,499</b>	<b>796,082</b>	<b>2,211,417</b>	

<b>TOTAL 1999A GRT STREETS/REFUN DING DS</b>	<b>\$3,010,445</b>	<b>\$1,628,019</b>	<b>\$1,382,426</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**3235 1999B GRT FLOOD CONTROL DS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	5,510	0	5,510	2010 MGRT Bond Refunding
<b>Total Revenues</b>	<b>5,510</b>	<b>0</b>	<b>5,510</b>	

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	0	676,840	-676,840	2010 MGRT Bond Refunding
<b>Total Transfers In</b>	<b>0</b>	<b>676,840</b>	<b>-676,840</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	2,430,113	641,675	1,788,438	2010 MGRT Bond Refunding
<b>Total Expenditures</b>	<b>2,430,113</b>	<b>641,675</b>	<b>1,788,438</b>	

<b>TOTAL 1999B GRT FLOOD CONTROL DS</b>	<b>\$2,435,623</b>	<b>\$1,318,515</b>	<b>\$1,117,108</b>	
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**3275 HUD SECTION 108 LOAN**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	2,623,510	0	2,623,510	2010 MGRT Bond Refunding
<b>Total Transfers In</b>	<b>2,623,510</b>	<b>0</b>	<b>2,623,510</b>	

<b>TOTAL HUD SECTION 108 LOAN</b>	<b>\$2,623,510</b>	<b>\$0</b>	<b>\$2,623,510</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**3277 2010B MGRT FLOOD CTL DEBT SVC**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	1,149,985	216,974	933,011	2010 MGRT Bond Refunding
<b>Total Transfers In</b>	<b>1,149,985</b>	<b>216,974</b>	<b>933,011</b>	
<b>TOTAL 2010B MGRT FLOOD CTL DEBT SVC</b>	<b>\$1,149,985</b>	<b>\$216,974</b>	<b>\$933,011</b>	

**3280 2010 SSGRT CONVENTION CTR DS**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	1,202,072	0	1,202,072	New debt svc fund for SSGRT 10 bond
<b>Total Transfers In</b>	<b>1,202,072</b>	<b>0</b>	<b>1,202,072</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	837,072	0	837,072	Bond Interest
DEBT SERVICE	365,000	0	365,000	Bond Principal
<b>Total Expenditures</b>	<b>1,202,072</b>	<b>0</b>	<b>1,202,072</b>	
<b>TOTAL 2010 SSGRT CONVENTION CTR DS</b>	<b>\$2,404,144</b>	<b>\$0</b>	<b>\$2,404,144</b>	

**3281 2010 SSGRT CONV CENTER RESERVE**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	1,590,300	0	1,590,300	New fund for new debt service reserve
<b>Total Transfers In</b>	<b>1,590,300</b>	<b>0</b>	<b>1,590,300</b>	
<b>TOTAL 2010 SSGRT CONV CENTER RESERVE</b>	<b>\$1,590,300</b>	<b>\$0</b>	<b>\$1,590,300</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**3612 NMFA EQUIPMENT LOANS DEBT SVC**

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	480,250	0	480,250	2010 MGRT Bond Refunding
<b>Total Transfers Out</b>	<b>480,250</b>	<b>0</b>	<b>480,250</b>	
<b>TOTAL NMFA EQUIPMENT LOANS DEBT SVC</b>	<b>\$480,250</b>	<b>\$0</b>	<b>\$480,250</b>	

**3613 2006 NMFA STREETS DEBT SERVICE**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	0	9,033	-9,033	2010 MGRT Bond Refunding
<b>Total Revenues</b>	<b>0</b>	<b>9,033</b>	<b>-9,033</b>	

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	480,250	674,143	-193,893	2010 MGRT Bond Refunding
<b>Total Transfers In</b>	<b>480,250</b>	<b>674,143</b>	<b>-193,893</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	8,057,400	815,100	7,242,300	2010 MGRT Bond Refunding
<b>Total Expenditures</b>	<b>8,057,400</b>	<b>815,100</b>	<b>7,242,300</b>	
<b>TOTAL 2006 NMFA STREETS DEBT SERVICE</b>	<b>\$8,537,650</b>	<b>\$1,498,276</b>	<b>\$7,039,374</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**3614 2007 NMFA CONVENTION CTR D/S**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	1,689,767	2,481	1,687,286	Loan refunded by SSGRT 10 bond
<b>Total Revenues</b>	<b>1,689,767</b>	<b>2,481</b>	<b>1,687,286</b>	

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	0	905,599	-905,599	Debt svc less due to SSGRT 10 bond
DEBT SERVICE	0	1,257,886	-1,257,886	Loan refunded by SSGRT 10 bond
<b>Total Transfers In</b>	<b>0</b>	<b>2,163,485</b>	<b>-2,163,485</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	129,785	0	129,785	Debt issue costs (underwriter discount)
DEBT SERVICE	26,020,262	1,863,393	24,156,869	Loan refunded by SSGRT 10 bond
<b>Total Expenditures</b>	<b>26,150,047</b>	<b>1,863,393</b>	<b>24,286,654</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	1,590,300	0	1,590,300	Loan refunded by SSGRT 10 bond
<b>Total Transfers Out</b>	<b>1,590,300</b>	<b>0</b>	<b>1,590,300</b>	

<b>TOTAL 2007 NMFA CONVENTION CTR D/S</b>	<b>\$29,430,114</b>	<b>\$4,029,359</b>	<b>\$25,400,755</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**3615 2007 NMFA STREETS DEBT SVC**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	0	1,649	-1,649	2010 MGRT Bond Refunding
<b>Total Revenues</b>	<b>0</b>	<b>1,649</b>	<b>-1,649</b>	

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	0	293,306	-293,306	2010 MGRT Bond Refunding
<b>Total Transfers In</b>	<b>0</b>	<b>293,306</b>	<b>-293,306</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	1,585,067	271,426	1,313,641	2010 MGRT Bond Refunding
<b>Total Expenditures</b>	<b>1,585,067</b>	<b>271,426</b>	<b>1,313,641</b>	

<b>TOTAL 2007 NMFA STREETS DEBT SVC</b>	<b>\$1,585,067</b>	<b>\$566,381</b>	<b>\$1,018,686</b>	
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**3624 2010 NMFA STREETS DEBT SERVICE**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	0	900,000	-900,000	2010 MGRT Bond Refunding
<b>Total Transfers In</b>	<b>0</b>	<b>900,000</b>	<b>-900,000</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
DEBT SERVICE	0	900,000	-900,000	2010 MGRT Bond Refunding
<b>Total Expenditures</b>	<b>0</b>	<b>900,000</b>	<b>-900,000</b>	

<b>TOTAL 2010 NMFA STREETS DEBT SERVICE</b>	<b>\$0</b>	<b>\$1,800,000</b>	<b>(\$1,800,000)</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**4001 FACILITIES GENERAL FUND**

***Transfers In***

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	1,000,000	0	1,000,000	To address future priority projects.
FACILITIES	67,205	0	67,205	To close out fund and transfer remaining balance to Facilities (General) Fund.
<b>Total Transfers In</b>	<b>1,067,205</b>	<b>0</b>	<b>1,067,205</b>	

***Expenditures***

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	1,000,000	0	1,000,000	To address future priority projects.
FACILITIES	253,550	0	253,550	Re-establish IT allocated budget.
FACILITIES	496,554	0	496,554	Align budget to fund balance.
FACILITIES	164,987	97,782	67,205	Align allocation to appropriate area.
<b>Total Expenditures</b>	<b>1,915,091</b>	<b>97,782</b>	<b>1,817,309</b>	

<b>TOTAL FACILITIES GENERAL FUND</b>	<b>\$2,982,296</b>	<b>\$97,782</b>	<b>\$2,884,514</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**4012 FACILITIES STATE GRANTS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	0	2,981	-2,981	To bring budget in line with actual grant balance.
<b>Total Revenues</b>	<b>0</b>	<b>2,981</b>	<b>-2,981</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	0	2,981	-2,981	To bring budget in line with actual grant balance.
<b>Total Expenditures</b>	<b>0</b>	<b>2,981</b>	<b>-2,981</b>	

<b>TOTAL FACILITIES STATE GRANTS</b>	<b>\$0</b>	<b>\$5,962</b>	<b>(\$5,962)</b>	
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**4027 NMFA PARKING DECK 2009**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	2,228	0	2,228	To align budget with fund balance.
<b>Total Expenditures</b>	<b>2,228</b>	<b>0</b>	<b>2,228</b>	

<b>TOTAL NMFA PARKING DECK 2009</b>	<b>\$2,228</b>	<b>\$0</b>	<b>\$2,228</b>	
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**4106 PUBLIC PARK DEVELOPMENT**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	44,361	0	44,361	To align budget with fund balance.
<b>Total Expenditures</b>	<b>44,361</b>	<b>0</b>	<b>44,361</b>	

<b>TOTAL PUBLIC PARK DEVELOPMENT</b>	<b>\$44,361</b>	<b>\$0</b>	<b>\$44,361</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**4112 STATE GRANT PARK/LAND IMPROV**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	0	394	-394	To bring budget in line with actual grant balance.
<b>Total Revenues</b>	<b>0</b>	<b>394</b>	<b>-394</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	0	394	-394	To bring budget in line with actual grant balance.
<b>Total Expenditures</b>	<b>0</b>	<b>394</b>	<b>-394</b>	

<b>TOTAL STATE GRANT PARK/LAND IMPROV</b>	<b>\$0</b>	<b>\$788</b>	<b>(\$788)</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**4202 GR REC TAX STREET MAINTENANCE**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	71,000	0	71,000	2010 MGRT Bond Refunding
<b>Total Revenues</b>	<b>71,000</b>	<b>0</b>	<b>71,000</b>	

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	0	6,358	-6,358	2010 MGRT Bond Refunding
<b>Total Transfers In</b>	<b>0</b>	<b>6,358</b>	<b>-6,358</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	0	125,116	-125,116	Move budget from Fund 4202 GRT Street Maintenance into Fund 4400 Flood Control; match for Pedestrian/Bicycle Trail.
PUBLIC WORKS	4,706	0	4,706	2010 MGRT Bond Refunding
<b>Total Expenditures</b>	<b>4,706</b>	<b>125,116</b>	<b>-120,410</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	2,623,510	2,631,972	-8,462	2010 MGRT Bond Refunding
<b>Total Transfers Out</b>	<b>2,623,510</b>	<b>2,631,972</b>	<b>-8,462</b>	

<b>TOTAL GR REC TAX STREET MAINTENANCE</b>	<b>\$2,699,216</b>	<b>\$2,763,446</b>	<b>(\$64,230)</b>
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**4205 SPECIAL STREET PROJECTS**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	800,000	0	800,000	Transfer from Flood Control to use on Philippou projects.
<b>Total Transfers In</b>	<b>800,000</b>	<b>0</b>	<b>800,000</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	6,274	0	6,274	Payment of property taxes related to the Philippou settlement.
<b>Total Expenditures</b>	<b>6,274</b>	<b>0</b>	<b>6,274</b>	

<b>TOTAL SPECIAL STREET PROJECTS</b>	<b>\$806,274</b>	<b>\$0</b>	<b>\$806,274</b>	
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**4208 STREET IMPROVEMENT DIST 1991**

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	0	6,358	-6,358	Decrease due to insufficient balance to make the transfer.
<b>Total Transfers Out</b>	<b>0</b>	<b>6,358</b>	<b>-6,358</b>	

<b>TOTAL STREET IMPROVEMENT DIST 1991</b>	<b>\$0</b>	<b>\$6,358</b>	<b>(\$6,358)</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**4216 NMFA STREETS 2010 FUND**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	0	3,000,000	-3,000,000	To close out fund as proceeds have been set up in a bond fund instead.
<b>Total Revenues</b>	<b>0</b>	<b>3,000,000</b>	<b>-3,000,000</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	0	3,000,000	-3,000,000	To close out fund as expenses have been set up in a bond fund instead.
<b>Total Expenditures</b>	<b>0</b>	<b>3,000,000</b>	<b>-3,000,000</b>	

<b>TOTAL NMFA STREETS 2010 FUND</b>	<b>\$0</b>	<b>\$6,000,000</b>	<b>(\$6,000,000)</b>	
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**4224 2010 MGRT STREETS PROJECTS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	283,981	0	283,981	2010 MGRT Bond Refunding
<b>Total Revenues</b>	<b>283,981</b>	<b>0</b>	<b>283,981</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	0	74,659	-74,659	2010 MGRT Bond Refunding
<b>Total Expenditures</b>	<b>0</b>	<b>74,659</b>	<b>-74,659</b>	

<b>TOTAL 2010 MGRT STREETS PROJECTS</b>	<b>\$283,981</b>	<b>\$74,659</b>	<b>\$209,322</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**


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**4270 TIDD STREETS PROJECTS*****Transfers In***

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
	300,643	0	300,643	Increase to pick up the transfer that was not done in FY 10.
<b>Total Transfers In</b>	<b>300,643</b>	<b>0</b>	<b>300,643</b>	
<b>TOTAL TIDD STREETS PROJECTS</b>	<b>\$300,643</b>	<b>\$0</b>	<b>\$300,643</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**4400 FLOOD CONTROL**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	133,297	0	133,297	Increase in projected property taxes-flood control revenue.
<b>Total Revenues</b>	<b>133,297</b>	<b>0</b>	<b>133,297</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	0	800,000	-800,000	Decrease due to transfer to Fund 4205 for Philippou projects.
PUBLIC WORKS	0	442,000	-442,000	Decrease project amount to reflect projected actual cost.
PUBLIC WORKS	1,320	0	1,320	Increase in administrative charges for tax collection related to the increase in projected revenue.
PUBLIC WORKS	125,116	0	125,116	Move budget from Fund 4202 GRT Street Maintenance into Fund 4400 Flood Control; match for Pedestrian/Bicycle Trail.
PUBLIC WORKS	59,526	0	59,526	To align budget with fund balance.
PUBLIC WORKS	444,000	0	444,000	To provide funding for the purchase of a vector truck. Repair costs for the current one now exceed its value.
<b>Total Expenditures</b>	<b>629,962</b>	<b>1,242,000</b>	<b>-612,038</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	933,011	744,254	188,757	2010 MGRT Bond Refunding
PUBLIC WORKS	800,000	0	800,000	Transfer to Fund 4205 for Phillopou projects.
<b>Total Transfers Out</b>	<b>1,733,011</b>	<b>744,254</b>	<b>988,757</b>	

<b>TOTAL FLOOD CONTROL</b>	<b>\$2,496,270</b>	<b>\$1,986,254</b>	<b>\$510,016</b>
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**


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**4912 STATE STIM CAPITAL PROJECTS**
**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC WORKS	0	493,752	-493,752	To align ARRA revenue budget with expense budget.
<b>Total Revenues</b>	<b>0</b>	<b>493,752</b>	<b>-493,752</b>	
<b>TOTAL STATE STIM CAPITAL PROJECTS</b>	<b>\$0</b>	<b>\$493,752</b>	<b>(\$493,752)</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5100 UTILITIES SHARED SERVICES**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	287,645	0	287,645	Increase to cover Shared Services fund balance
<b>Total Revenues</b>	<b>287,645</b>	<b>0</b>	<b>287,645</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FINANCE	23,500	0	23,500	Accommodate MUNIS UB modifications and enhancements
FINANCE	5,500	0	5,500	Accommodate RGNGA migration and related billing
FINANCE	0	4,000	-4,000	Align depreciation budget to projected expenditures
FINANCE	1,419	0	1,419	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
UTILITIES	12,900	29,800	-16,900	Align depreciation budget to projected expenditures
UTILITIES	63,358	0	63,358	Per OMB assignment of HR costs
UTILITIES	9,904	1,457	8,447	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
UTILITIES	92,000	0	92,000	Increase in Las Cruces Security expense
UTILITIES	95,000	0	95,000	Increase in ItsQuest Temp Services expense
<b>Total Expenditures</b>	<b>303,581</b>	<b>35,257</b>	<b>268,324</b>	

<b>TOTAL UTILITIES SHARED SERVICES</b>	<b>\$591,226</b>	<b>\$35,257</b>	<b>\$555,969</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5160 SHARED SVCS EQUIP REPL RESERVE**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	19,500	15,700	3,800	Align depreciation budget to projected expenditures
<b>Total Expenditures</b>	<b>19,500</b>	<b>15,700</b>	<b>3,800</b>	

<b>TOTAL SHARED SVCS EQUIP REPL RESERVE</b>	<b>\$19,500</b>	<b>\$15,700</b>	<b>\$3,800</b>	
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**5200 GAS OPERATIONS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	1,254,000	0	1,254,000	Increase sales to projected amount for FY11
UTILITIES	0	135,811	-135,811	Reduce investment income to projected levels
UTILITIES	0	810,000	-810,000	Reduce reimbursement from RGNGA due to reduction of operations
<b>Total Revenues</b>	<b>1,254,000</b>	<b>945,811</b>	<b>308,189</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	125,298	0	125,298	Increase to cover Shared Services fund balance
UTILITIES	8,414	0	8,414	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
UTILITIES	1,614,000	1,738,000	-124,000	Align depreciation budget to projected expenditures
<b>Total Expenditures</b>	<b>1,747,712</b>	<b>1,738,000</b>	<b>9,712</b>	

<b>TOTAL GAS OPERATIONS</b>	<b>\$3,001,712</b>	<b>\$2,683,811</b>	<b>\$317,901</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5250 GAS CAPITAL IMPROVEMENTS**

*Expenditures*

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	300,000	0	300,000	To cover street utility projects projected for FY 10/11
<b>Total Expenditures</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	
<b>TOTAL GAS CAPITAL IMPROVEMENTS</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$300,000</b>	

**5260 GAS EQUIPMENT REPLACE RESERVE**

*Expenditures*

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	23,300	60,900	-37,600	Align depreciation budget to projected expenditures
<b>Total Expenditures</b>	<b>23,300</b>	<b>60,900</b>	<b>-37,600</b>	
<b>TOTAL GAS EQUIPMENT REPLACE RESERVE</b>	<b>\$23,300</b>	<b>\$60,900</b>	<b>(\$37,600)</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5300 WATER OPERATIONS**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	168,400	300	168,100	Align depreciation budget to projected expenditures
UTILITIES	67,971	0	67,971	Increase to cover Shared Services fund balance
UTILITIES	4,740	0	4,740	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
UTILITIES	0	14,000	-14,000	Trnsfr to 54548080.730110
<b>Total Expenditures</b>	<b>241,111</b>	<b>14,300</b>	<b>226,811</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	54,364	0	54,364	Budget needs to be \$54,364 to tie w/amort schedule
UTILITIES	550,000	0	550,000	Cover fund shortfall
UTILITIES	3,796	0	3,796	Budget needs to be \$96,887 to tie w/amort schedule
<b>Total Transfers Out</b>	<b>608,160</b>	<b>0</b>	<b>608,160</b>	
<b>TOTAL WATER OPERATIONS</b>	<b>\$849,271</b>	<b>\$14,300</b>	<b>\$834,971</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5301 WATER DEVELOPMENT**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	0	68,000	-68,000	Reduce interest income to projected levels
UTILITIES	0	9,000	-9,000	Reduce investment income to projected levels
UTILITIES	138,200	0	138,200	Set revenue budget closer to projection for FY 10/11
<b>Total Revenues</b>	<b>138,200</b>	<b>77,000</b>	<b>61,200</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	0	683,000	-683,000	Align depreciation budget to projected expenditures
<b>Total Expenditures</b>	<b>0</b>	<b>683,000</b>	<b>-683,000</b>	

<b>TOTAL WATER DEVELOPMENT</b>	<b>\$138,200</b>	<b>\$760,000</b>	<b>(\$621,800)</b>
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**5320 WATER ACQUISITION**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	3,796	0	3,796	Budget needs to be \$96,887 to tie w/amort schedule
<b>Total Transfers In</b>	<b>3,796</b>	<b>0</b>	<b>3,796</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	0	35,000	-35,000	Cover fund shortfall
<b>Total Expenditures</b>	<b>0</b>	<b>35,000</b>	<b>-35,000</b>	

<b>TOTAL WATER ACQUISITION</b>	<b>\$3,796</b>	<b>\$35,000</b>	<b>(\$31,204)</b>
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5321 WATER MGT/ADJUDICATION**

*Transfers Out*

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	0	42	-42	Don't need, grant was closed in FY10
<b>Total Transfers Out</b>	<b>0</b>	<b>42</b>	<b>-42</b>	
<b>TOTAL WATER MGT/ADJUDICATION</b>	<b>\$0</b>	<b>\$42</b>	<b>(\$42)</b>	

**5331 WATER 2009 BOND DEBT SERVICE**

*Transfers In*

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	54,364	0	54,364	Budget needs to be \$54,364 to tie w/amort schedule
<b>Total Transfers In</b>	<b>54,364</b>	<b>0</b>	<b>54,364</b>	
<b>TOTAL WATER 2009 BOND DEBT SERVICE</b>	<b>\$54,364</b>	<b>\$0</b>	<b>\$54,364</b>	

**5342 WATER10 DEBT SERVICE RESERV**

*Transfers In*

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	1,499,277	0	1,499,277	Transfer Rsv for JU 2010 Bonds
<b>Total Transfers In</b>	<b>1,499,277</b>	<b>0</b>	<b>1,499,277</b>	
<b>TOTAL WATER10 DEBT SERVICE RESERV</b>	<b>\$1,499,277</b>	<b>\$0</b>	<b>\$1,499,277</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5350 WATER CAPITAL IMPROVEMENTS**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	550,000	0	550,000	Cover fund shortfall
<b>Total Transfers In</b>	<b>550,000</b>	<b>0</b>	<b>550,000</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	600,000	0	600,000	To cover street utility projects projected for FY 10/11
<b>Total Expenditures</b>	<b>600,000</b>	<b>0</b>	<b>600,000</b>	

<b>TOTAL WATER CAPITAL IMPROVEMENTS</b>	<b>\$1,150,000</b>	<b>\$0</b>	<b>\$1,150,000</b>	
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**5360 WATER EQUIPMENT REPL RESERVE**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	0	27,027	-27,027	Reduce investment income to projected levels
<b>Total Revenues</b>	<b>0</b>	<b>27,027</b>	<b>-27,027</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	7,700	8,800	-1,100	Align depreciation budget to projected expenditures
<b>Total Expenditures</b>	<b>7,700</b>	<b>8,800</b>	<b>-1,100</b>	

<b>TOTAL WATER EQUIPMENT REPL RESERVE</b>	<b>\$7,700</b>	<b>\$35,827</b>	<b>(\$28,127)</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5375 WATER 2006 BOND PROJECTS**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	0	1,763	-1,763	To cover fund shortage
<b>Total Expenditures</b>	<b>0</b>	<b>1,763</b>	<b>-1,763</b>	
<b>TOTAL WATER 2006 BOND PROJECTS</b>	<b>\$0</b>	<b>\$1,763</b>	<b>(\$1,763)</b>	

**5382 WATER WELL 46 DEBT SERV (NMFA)**

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	22,268	0	22,268	Transfer Rsv for JU 2010 Bonds
<b>Total Transfers Out</b>	<b>22,268</b>	<b>0</b>	<b>22,268</b>	
<b>TOTAL WATER WELL 46 DEBT SERV (NMFA)</b>	<b>\$22,268</b>	<b>\$0</b>	<b>\$22,268</b>	

**5387 WATER NMFA LOAN DEBT SERVICE**

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	226,127	0	226,127	Transfer Rsv for JU 2010 Bonds
<b>Total Transfers Out</b>	<b>226,127</b>	<b>0</b>	<b>226,127</b>	
<b>TOTAL WATER NMFA LOAN DEBT SERVICE</b>	<b>\$226,127</b>	<b>\$0</b>	<b>\$226,127</b>	

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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**


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**5388 WATER NMFA 2007 DEBT SERVICE**
*Transfers Out*

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	1,250,882	0	1,250,882	Transfer Rsv for JU 2010 Bonds
<b>Total Transfers Out</b>	<b>1,250,882</b>	<b>0</b>	<b>1,250,882</b>	
<b>TOTAL WATER NMFA 2007 DEBT SERVICE</b>	<b>\$1,250,882</b>	<b>\$0</b>	<b>\$1,250,882</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5400 WASTEWATER OPERATIONS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	17,923	0	17,923	Increase to projected amount
UTILITIES	0	16,563	-16,563	Reduce investment income to projected levels
<b>Total Revenues</b>	<b>17,923</b>	<b>16,563</b>	<b>1,360</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	347,200	67,700	279,500	Align depreciation budget to projected expenditures
UTILITIES	32,820	0	32,820	Increase to cover Shared Services fund balance
UTILITIES	20,528	0	20,528	Increased demand due to new CLC NPDES Requirements
UTILITIES	4,149	0	4,149	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
UTILITIES	0	6,528	-6,528	Trnsfr to 54548080.730110
<b>Total Expenditures</b>	<b>404,697</b>	<b>74,228</b>	<b>330,469</b>	

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	500,000	0	500,000	Cover fund shortfall
<b>Total Transfers Out</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	

<b>TOTAL WASTEWATER OPERATIONS</b>	<b>\$922,620</b>	<b>\$90,791</b>	<b>\$831,829</b>
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5401 WASTEWATER DEVELOPMENT**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	104,000	0	104,000	Set revenue budget closer to projection for FY 10/11
<b>Total Revenues</b>	<b>104,000</b>	<b>0</b>	<b>104,000</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	0	363,000	-363,000	Align depreciation budget to projected expenditures
<b>Total Expenditures</b>	<b>0</b>	<b>363,000</b>	<b>-363,000</b>	

<b>TOTAL WASTEWATER DEVELOPMENT</b>	<b>\$104,000</b>	<b>\$363,000</b>	<b>(\$259,000)</b>
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**5420 WW WATER RECLAMATION PROJECT**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	440,500	434,900	5,600	Align depreciation budget to projected expenditures
<b>Total Expenditures</b>	<b>440,500</b>	<b>434,900</b>	<b>5,600</b>	

<b>TOTAL WW WATER RECLAMATION PROJECT</b>	<b>\$440,500</b>	<b>\$434,900</b>	<b>\$5,600</b>
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**5442 WASTEWTR10 DEBT SERVICE RES**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	976,970	0	976,970	Transfer Rsv for JU 2010 Bonds
<b>Total Transfers In</b>	<b>976,970</b>	<b>0</b>	<b>976,970</b>	

<b>TOTAL WASTEWTR10 DEBT SERVICE RES</b>	<b>\$976,970</b>	<b>\$0</b>	<b>\$976,970</b>
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5450 WASTEWATER CAPITAL IMPROVEMENT**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	500,000	0	500,000	Cover fund shortfall
<b>Total Transfers In</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	300,000	0	300,000	To cover street utility projects projected for FY 10/11
<b>Total Expenditures</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	

<b>TOTAL WASTEWATER CAPITAL IMPROVEMENT</b>	<b>\$800,000</b>	<b>\$0</b>	<b>\$800,000</b>	
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**5460 WASTEWATER EQUIP REPL RESERVE**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	19,500	7,100	12,400	Align depreciation budget to projected expenditures
<b>Total Expenditures</b>	<b>19,500</b>	<b>7,100</b>	<b>12,400</b>	

<b>TOTAL WASTEWATER EQUIP REPL RESERVE</b>	<b>\$19,500</b>	<b>\$7,100</b>	<b>\$12,400</b>	
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**5475 WW 2006 BOND REHAB PROJECTS**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	0	28,378	-28,378	To cover fund shortage
<b>Total Expenditures</b>	<b>0</b>	<b>28,378</b>	<b>-28,378</b>	

<b>TOTAL WW 2006 BOND REHAB PROJECTS</b>	<b>\$0</b>	<b>\$28,378</b>	<b>(\$28,378)</b>	
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5483 WW JHWTP R/FILTERS D SER NMFA**

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	30,286	0	30,286	Transfer Rsv for JU 2010 Bonds
<b>Total Transfers Out</b>	<b>30,286</b>	<b>0</b>	<b>30,286</b>	
<b>TOTAL WW JHWTP R/FILTERS D SER NMFA</b>	<b>\$30,286</b>	<b>\$0</b>	<b>\$30,286</b>	

**5484 WW REBLDG MANHOLES D SERV NMFA**

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	19,753	0	19,753	Transfer Rsv for JU 2010 Bonds
<b>Total Transfers Out</b>	<b>19,753</b>	<b>0</b>	<b>19,753</b>	
<b>TOTAL WW REBLDG MANHOLES D SERV NMFA</b>	<b>\$19,753</b>	<b>\$0</b>	<b>\$19,753</b>	

**5488 WW RECL NMFA 2007 DEBT SVC**

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	612,300	0	612,300	Transfer Rsv for JU 2010 Bonds
<b>Total Transfers Out</b>	<b>612,300</b>	<b>0</b>	<b>612,300</b>	
<b>TOTAL WW RECL NMFA 2007 DEBT SVC</b>	<b>\$612,300</b>	<b>\$0</b>	<b>\$612,300</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5489 WW RECL NMFA 2008 DEBT SVC**

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	314,631	0	314,631	Transfer Rsv for JU 2010 Bonds
<b>Total Transfers Out</b>	<b>314,631</b>	<b>0</b>	<b>314,631</b>	
<b>TOTAL WW RECL NMFA 2008 DEBT SVC</b>	<b>\$314,631</b>	<b>\$0</b>	<b>\$314,631</b>	

**5500 SOLID WASTE OPERATIONS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	775,000	0	775,000	Set budget for recycling fees pass-through
<b>Total Revenues</b>	<b>775,000</b>	<b>0</b>	<b>775,000</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	3,838	423	3,415	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
UTILITIES	775,000	0	775,000	Set budget for recycling fees pass-through
UTILITIES	61,556	0	61,556	Increase to cover Shared Services fund balance
UTILITIES	500,000	0	500,000	Increase to adjust for actual spending
UTILITIES	16,100	1,200	14,900	Align depreciation budget to projected expenditures
<b>Total Expenditures</b>	<b>1,356,494</b>	<b>1,623</b>	<b>1,354,871</b>	
<b>TOTAL SOLID WASTE OPERATIONS</b>	<b>\$2,131,494</b>	<b>\$1,623</b>	<b>\$2,129,871</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5510 SOLID WASTE LANDFILL CLOSURE**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	254	0	254	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>254</b>	<b>0</b>	<b>254</b>	
<b>TOTAL SOLID WASTE LANDFILL CLOSURE</b>	<b>\$254</b>	<b>\$0</b>	<b>\$254</b>	

**5560 SOLID WASTE EQUIP REPL RESERVE**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	266,400	75,200	191,200	Align depreciation budget to projected expenditures
<b>Total Expenditures</b>	<b>266,400</b>	<b>75,200</b>	<b>191,200</b>	
<b>TOTAL SOLID WASTE EQUIP REPL RESERVE</b>	<b>\$266,400</b>	<b>\$75,200</b>	<b>\$191,200</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5920 TRANSIT**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	115,400	0	115,400	Adjustments for NMSU/DACC service agreements
PUBLIC SERVICES	2,714	0	2,714	Revenue for JARC project
<b>Total Revenues</b>	<b>118,114</b>	<b>0</b>	<b>118,114</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	51,982	51,982	0	Reinstate a FT position dropped from the budget, and create another FT position
PUBLIC SERVICES	24,289	0	24,289	Salary correction for M. Bartholomew and moving budget from 610103
PUBLIC SERVICES	2,714	0	2,714	Remained of JARC project (100% reimbursed by FTA - see Revenue
PUBLIC SERVICES	61,700	0	61,700	FY11 projected additional
PUBLIC SERVICES	25,483	31,850	-6,367	Consolidate 2 PT into 1 FT; This will create 1 new FT and eliminate 2 PT positions
PUBLIC SERVICES	0	5,050	-5,050	Based on FY11 projections
PUBLIC SERVICES	31,000	0	31,000	Salaries offset 100% by NMSU
PUBLIC SERVICES	17,606	0	17,606	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>214,774</b>	<b>88,882</b>	<b>125,892</b>	
<b>TOTAL TRANSIT</b>	<b>\$332,888</b>	<b>\$88,882</b>	<b>\$244,006</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**5930 ALTERNATIVE FUELS**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	29,100	0	29,100	Create Budget Authority for Depreciation Expense (Audit Finding 2010)
<b>Total Expenditures</b>	<b>29,100</b>	<b>0</b>	<b>29,100</b>	
<b>TOTAL ALTERNATIVE FUELS</b>	<b>\$29,100</b>	<b>\$0</b>	<b>\$29,100</b>	

**5931 CLEAN COMMUNITY EMISSION**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
PUBLIC SERVICES	0	29,100	-29,100	Move Budget Authority for to Alternative Fuels Fund for Depreciation Expense
<b>Total Expenditures</b>	<b>0</b>	<b>29,100</b>	<b>-29,100</b>	
<b>TOTAL CLEAN COMMUNITY EMISSION</b>	<b>\$0</b>	<b>\$29,100</b>	<b>(\$29,100)</b>	

**6140 DOCUMENT SERVICES**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
LEGAL	350	0	350	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>350</b>	<b>0</b>	<b>350</b>	
<b>TOTAL DOCUMENT SERVICES</b>	<b>\$350</b>	<b>\$0</b>	<b>\$350</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**6150 FLEET SERVICES**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
FACILITIES	3,473	0	3,473	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>3,473</b>	<b>0</b>	<b>3,473</b>	
<b>TOTAL FLEET SERVICES</b>	<b>\$3,473</b>	<b>\$0</b>	<b>\$3,473</b>	

**6310 UNEMPLOYMENT RESERVE**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
LEGAL	152,819	0	152,819	State increased employer percentage of unemployment insurance.
<b>Total Revenues</b>	<b>152,819</b>	<b>0</b>	<b>152,819</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
LEGAL	120,000	0	120,000	State increased employer percentage of unemployment insurance.
<b>Total Expenditures</b>	<b>120,000</b>	<b>0</b>	<b>120,000</b>	
<b>TOTAL UNEMPLOYMENT RESERVE</b>	<b>\$272,819</b>	<b>\$0</b>	<b>\$272,819</b>	

**6320 EMPLOYEE HEALTH**

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
HUMAN RESOURCES	165	0	165	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>165</b>	<b>0</b>	<b>165</b>	
<b>TOTAL EMPLOYEE HEALTH</b>	<b>\$165</b>	<b>\$0</b>	<b>\$165</b>	

**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**6330 WORKERS COMPENSATION**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
LEGAL	500,000	0	500,000	Transfer from General Fund to address future claims.
<b>Total Transfers In</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
LEGAL	500,000	0	500,000	Increase to address future claims.
LEGAL	303	0	303	NMRH Care increase in contribution rate from 1.300% to 1.666% as of 07012010
<b>Total Expenditures</b>	<b>500,303</b>	<b>0</b>	<b>500,303</b>	

<b>TOTAL WORKERS COMPENSATION</b>	<b>\$1,000,303</b>	<b>\$0</b>	<b>\$1,000,303</b>
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**7422 METRO NARCOTICS HIDTA GRANTS**

**Revenues**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	1,005	0	1,005	To bring budget in line with actual grant balance.
<b>Total Revenues</b>	<b>1,005</b>	<b>0</b>	<b>1,005</b>	

**Expenditures**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	1,005	0	1,005	To bring budget in line with actual grant balance.
<b>Total Expenditures</b>	<b>1,005</b>	<b>0</b>	<b>1,005</b>	

<b>TOTAL METRO NARCOTICS HIDTA GRANTS</b>	<b>\$2,010</b>	<b>\$0</b>	<b>\$2,010</b>
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**Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ Mid-Year)**

**7430 MESILLA VALLEY SAFETY COUNCIL**

**Transfers Out**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
POLICE	11,189	0	11,189	Mid-Year Revenue Adjustments
POLICE	34,712	0	34,712	The Mesilla Valley Safety Council fund has a 2002 fund balance. This is due to revenue posted in the Mesilla Valley Safety Council that
<b>Total Transfers Out</b>	<b>45,901</b>	<b>0</b>	<b>45,901</b>	
<b>TOTAL MESILLA VALLEY SAFETY COUNCIL</b>	<b>\$45,901</b>	<b>\$0</b>	<b>\$45,901</b>	

**7460 LOWER RIO GR WATER USERS ORGN**

**Transfers In**

<i>Department/Division</i>	<i>Increase</i>	<i>Decrease</i>	<i>Total Adjustment</i>	<i>Reason for Request</i>
UTILITIES	0	42	-42	Don't need, grant was closed in FY10
<b>Total Transfers In</b>	<b>0</b>	<b>42</b>	<b>-42</b>	
<b>TOTAL LOWER RIO GR WATER USERS ORGN</b>	<b>\$0</b>	<b>\$42</b>	<b>(\$42)</b>	

**REPORT TOTAL                    \$95,558,175      \$32,467,648      \$63,090,527**

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

FUND				
General Fund 1000				
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>BEGINNING BALANCE</b>	\$ 16,663,614	17,278,820		17,278,820
<b>REVENUES</b>				
Gross Receipts Taxes	\$ 55,368,682	56,049,000	152,000	56,201,000
Property Taxes	8,821,919	8,877,080	315,360	9,192,440
Franchise Fees	2,683,038	2,915,738	28,196	2,943,934
Administrative Transfers	2,056,067	3,388,437	(99,877)	3,288,560
Police Fines	1,063,989	1,096,724	(16,775)	1,079,949
Subdivision Fees	144,896	145,650		145,650
All Other Revenues	6,513,508	6,925,760	(574,284)	6,351,476
<b>TOTAL REVENUES</b>	\$ 76,652,099	79,398,389	(195,380)	79,203,009
<b>TOTAL RESOURCES</b>	\$ 93,315,713	96,677,209	(195,380)	96,481,829
<b>EXPENDITURES</b>				
Administration	\$ 1,738,672	2,056,440	7,823	2,064,263
Community Development	1,792,417	2,009,132	15,587	2,024,719
Facilities	10,877,850	13,165,615	(18,398)	13,147,217
Financial Services	3,397,344	3,184,335	69,492	3,253,827
Fire	8,662,226	8,908,391	38,308	8,946,699
Human Resources	955,203	923,616	8,771	932,387
Information Technology	0	3,736,755	7,402	3,744,157
Judicial	1,210,425	1,553,066	8,246	1,561,312
Legal	1,684,775	1,674,131	6,873	1,681,004
Legislative	785,092	722,295	925	723,220
Police	19,343,606	18,562,540	74,137	18,636,677
Public Services	5,685,692	5,965,303	24,338	5,989,641
Public Works	5,751,973	5,459,954	16,606	5,476,560
Reserves	1,193,126	1,834,437	(8,296)	1,826,141
Transfers	11,991,932	9,582,412	3,108,475	12,690,887
<b>Total General Fund Expenditures</b>	\$ 75,070,333	79,338,422	3,360,289	82,698,711
Adjustment due to change in accruals.	(966,559)	0	0	0
<b>ENDING BALANCE</b>	\$ 17,278,821	17,338,787	(3,555,669)	13,783,118
<b>Required 1/12th Reserve</b>	6,255,861	6,611,535	280,024	6,891,559
<b>UN-RESERVED ENDING BALANCE</b>	\$ 11,022,960	10,727,252	(3,835,693)	6,891,559

\*Preliminary actual as of 11/5/10.

## EXHIBIT "A" CONTINUED

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

<b>General Fund Reserve Section</b>					
		<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/11 Adopted</b>	<b>Adjustment</b>	<b>FY 2010/11 Adjusted</b>
<b>RESERVES FOR:</b>					
1. Salary Increases:					
610106	Reserve for Blue Collar Bargaining Unit Increase	\$ 0	44,722		44,722
610106	Reserve for Police Bargaining Unit Increases	0	145,885		145,885
610106	Reserve for Fire Bargaining Unit Increases	0	81,965		81,965
610106	Reserve for Non-Represented Increases	0	274,625		274,625
2. Services					
722190	Purchased Services	\$ 127,514	200,000		200,000
722194	Special Programs Public Services	0	0		0
722248	Admin Charge - County	125,669	79,894	3,704	83,598
722248	Admin Charge - GRT	512,381	539,000	(12,000)	527,000
722310	City Manager Contingency	5,737	20,000		20,000
723100	Building or Land Rental	92,856	0		0
3. Payments to Other Government Entities					
772900	Office of Emergency Management	\$ 49,270	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
722190	City Contribution to Doña Ana Arts Council	0	40,000		40,000
705105	Low Income Utility Assistance Program	68,559	75,000		75,000
705110	Affordable Housing Impact Fee Assistance	0	50,000		50,000
<b>Total Reserves</b>		<b>\$ 1,193,126</b>	<b>1,834,437</b>	<b>(8,296)</b>	<b>1,826,141</b>
5. Transfers to Other Funds					
951005	Fund 1005 Engineering Services	\$ 708,012	960,000		960,000
951010	Fund 1010 Airport Operations	302,276	320,000		320,000
951015	Fund 1015 Permit Services	295,679	670,683		670,683
951200	Fund 1200 Vehicle Acquisition	1,500,000	0	1,608,475	1,608,475
952330	Fund 2440 Prisoner Care	1,780,000	2,000,000		2,000,000
952815	Fund 2815 TIDD Dedicated Revenue	1,000,000	0		0
953810	Fund 3810 Hud Section 108 (MONAS)	0	12,232		12,232
954001	Fund 4001 Facilities Improvements (General)	650,000	585,000	1,000,000	1,585,000
954012	Fund 4012 Facility State Grants	23,448	0		0
954201	Fund 4201 Streets General Fund	39,283	0		0
965920	Fund 5920 Transit	1,134,067	1,262,559		1,262,559
966310	Fund 6310 Unemployment Compensation	13,500	0		0
966330	Fund 6330 Workers Compensation	0	0	500,000	500,000
966340	Fund 6340 Liability Claims	1,741,487	1,489,396		1,489,396
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	802,151	650,513		650,513
952715	Fund 2715 DLCP (Res 10-041)	0	80,000		80,000
952710	Fund 2710 CVB Bldg Payment	450,000	0		0
<b>Total Transfers Out</b>		<b>\$ 11,991,932</b>	<b>9,582,412</b>	<b>3,108,475</b>	<b>12,690,887</b>
<b>GRAND TOTAL RESERVE SECTION</b>		<b>\$ 13,185,058</b>	<b>11,416,849</b>	<b>3,100,179</b>	<b>14,517,028</b>

\*Preliminary actual as of 11/5/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Engineering Services Fund 1005	Public Wks		General Fund	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 125,179	125,179		125,179
<b>REVENUES</b>				
546300 Charges for Services to Utilities Funds	961,429	1,117,242		1,117,242
570010 Investment Income	\$ 8,633	0		0
590051 Net Incr (Decr) Fair Value Investment	4,345	0		0
592001 Other Reimbursed Expenses	594,178	0		0
<b>Total Revenues</b>	\$ 1,568,585	1,117,242	0	1,117,242
<b>Total Resources</b>	\$ 1,693,764	1,242,421	0	1,242,421
<b>EXPENDITURES</b>				
Personnel	\$ 3,522,557	3,576,225	8,500	3,584,725
Operating	353,337	995,675		995,675
Capital	0	26,500		26,500
Additional Managed Reductions	(284,047)	(284,047)		(284,047)
<b>Total Expenditures</b>	\$ 3,591,847	4,314,353	8,500	4,322,853
<b>OTHER FINANCING SOURCES (USES)</b>				
911000 Transfer from General Fund	\$ 708,012	960,000		960,000
912810 Transfer from Gas Tax Fund	15,000	0		0
914202 Transfer from GRT Street Maintenance Fund	760,000	1,220,210		1,220,210
914202 Transfer from GRT St Maint Fund	0	0		0
914400 Transfer from Flood Control Fund	540,250	907,393		907,393
914400 Transfer from Flood Control Fund	0	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 2,023,262	3,087,603	0	3,087,603
<b>ENDING BALANCE</b>	\$ 125,179	15,671	(8,500)	7,171

\*Preliminary actual as of 11/5/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
	Facilities		General Fund	
Airport Operations Fund 1010	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 61,421	15,548		15,548
<b>REVENUES</b>				
542521 Landing Fees	\$ 1,820	1,900		1,900
542522 Rental/Lease Income	109,086	103,800		103,800
542523 Airport Comercial Fees	12,561	12,500		12,500
542525 Airport Land Rental	76,383	67,200		67,200
570010 Interest on Investment	(233)	500		500
590051 Net Incr (Decr) Fair Value Investment	(314)	0		0
592001 Reimbursed Expenses	3,779	0		0
552001-70B11 Wildlife Hazard Assessment FAA	0	79,714		79,714
552001-70B11 Wildlife Hazard Assessment State	0	2,098		2,098
<b>Total Revenues</b>	\$ 203,082	267,712	0	267,712
<b>Total Resources</b>	\$ 264,503	283,260	0	283,260
<b>EXPENDITURES</b>				
Personnel Services	\$ 290,730	286,566	709	287,275
Operating Expenses	175,211	284,232		284,232
Capital Outlay	63,713	0		0
Additional Managed Reduction	0	(13,667)		(13,667)
<b>Total Expenditures - 10123180</b>	\$ 529,654	557,131	709	557,840
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 1000 - General Fund	\$ (20,000)	(20,000)		(20,000)
Transfer to Fund 6340 - Liability Fund	(1,577)	(1,577)		(1,577)
Transfer from Fund 1000 - General Fund	302,276	320,000		320,000
<b>Total Other Financing Sources (Uses)</b>	280,699	298,423	0	298,423
<b>ENDING CASH BALANCE</b>	\$ 15,548	24,552	(709)	23,843

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
	Community Development		General Fund	
Permit Services Fund 1015	FY 2009/10 Preliminary*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 372,556	184,399		184,399
<b>REVENUES</b>				
520002 Liquor Licenses	\$ 42,425	16,464	18,536	35,000
521003 Business License Fees	206,595	155,154	11,919	167,073
521005 Building Permits	425,445	350,715	41,414	392,129
521006 Mechanical Permits	182,089	209,881	(12,548)	197,333
521007 Electrical Permits	176,438	194,759	(3,305)	191,454
546001 Copying Services	9,540	6,100	(1,254)	4,846
570010 Interest on Investment	5,309	2,200		2,200
570015 Net Incr (Decr) Fair Value Investment	(119)	(119)		(119)
592001 Other Revenue	0	0		0
<b>Total Revenues</b>	\$ 1,047,722	935,154	54,762	989,916
<b>Total Resources</b>	\$ 1,420,278	1,119,553	54,762	1,174,315
<b>EXPENDITURES</b>				
Fire Dept - Org 10167050				
Personnel	\$ 296,020	327,360	894	328,254
Operating	3,193	5,160		5,160
Capital	0	0		0
Additional Managed Reductions	(1,808)	(1,808)		(1,808)
Total Fire Dept Org 10167050/60	\$ 297,405	330,712	894	331,606
Community Development - Org 10184070/90				
Personnel	\$ 1,048,593	1,209,430	3,419	1,212,849
Operating	185,560	263,804		263,804
Capital	0	0		0
Additional Managed Reductions	0	(53,437)		(53,437)
Total Community Development Org 10184070	\$ 1,234,153	1,419,797	3,419	1,423,216
<b>Total Expenditures</b>	\$ 1,531,558	1,750,509	4,313	1,754,822
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$ 295,679	670,683		670,683
Transfer to Fund 1000 - General Fund	0	0		0
Transfer to Fund 1005 - Engineering Fund	0	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 295,679	670,683	0	670,683
Adjustment due to change in accruals.				
<b>ENDING BALANCE</b>	\$ 184,399	39,727	50,449	90,176

\*Preliminary Projection as of Sept. 21, 2010

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
City Hall Furnishings Fund 1102	Finance		General Fund	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,144,764	67,205		67,205
<b>REVENUES</b>				
570010 Interest on Investment	\$ 0	0		0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 1,144,764	67,205	0	67,205
<b>EXPENDITURES</b>				
Capital Equipment	\$ 1,077,559	0		0
<b>Total Expenditures</b>	\$ 1,077,559	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 101000 - General Fund	\$ 0	0		0
Transfer to Fund 4001 - Facilities (General)	0	0	(67,205)	(67,205)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(67,205)	(67,205)
<b>ENDING BALANCE</b>	\$ 67,205	67,205	(67,205)	0

\*Preliminary actual as of 11/5/10.

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Vehicle Acquisition Fund 1200	Various		General Fund	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 3,553,851	3,738,470		3,738,470
<b>REVENUES</b>				
570010 Interest on Investment	\$ 69,157	50,000		50,000
570015 Net Incr (Decr) Fair Value Investment	19,311	10,000		10,000
<b>Total Revenues</b>	\$ 88,468	60,000	0	60,000
<b>Total Resources</b>	\$ 3,642,319	3,798,470	0	3,798,470
<b>EXPENDITURES</b>				
Operating	\$ 0	500,000	1,608,475	2,108,475
Public Works	0	0		0
Police Department	419,209	98,000	17,230	115,230
Fire Department	262,549	86,724		86,724
Facilities	0	0	176,000	176,000
Public Services	0	0		0
Community Development	0	0		0
Legal	0	0		0
Vehicle Depreciation	0	0		0
<b>Total Expenditures</b>	\$ 681,758	684,724	1,801,705	2,486,429
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$ 1,500,000	0	1,608,475	1,608,475
Transfer to Fund 3612 - NMFA Equipment Debt Svc	(413,981)	(430,401)		(430,401)
Transfer to Fund 3616 - NMFA Fire Equipment Debt Svc	(125,475)	(266,256)		(266,256)
Transfer to Fund 3617 - NMFA Street Equipment DS	(50,285)	(51,476)		(51,476)
Transfer from Fund 4613 - NMFA Equipment Fund	0	0		0
Transfer to Fund 5920 - Transit VAF	(132,350)	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 777,909	(748,133)	1,608,475	860,342
<b>ENDING CASH BALANCE</b>	\$ 3,738,470	2,365,613	(193,230)	2,172,383

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Gross Receipts Tax Income Fund 1500	Finance		General Fund	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
512001 Sales Tax Receipts	\$ 31,805,097	31,527,000	676,000	32,203,000
512011 Municipal Gross Receipts 82	6,425,141	6,434,000	71,000	6,505,000
512014 Municipal Gross Receipts Tax 90	6,425,141	6,434,000	71,000	6,505,000
<b>Total Revenues</b>	\$ 44,655,379	44,395,000	818,000	45,213,000
<b>Total Resources</b>	\$ 44,655,379	44,395,000	818,000	45,213,000
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 1000 - General Fund	\$ (39,307,000)	(39,965,000)	25,000	(39,940,000)
Transfer to Fund 3250 - 2003 GRT Refunding Bond	(1,143,000)	(1,092,125)		(1,092,125)
Transfer to Fund 3270 - 2005 GRT Refunding Bond	(2,471,000)	(2,447,867)		(2,447,867)
Transfer to Fund 3623 - 2008 Parking Deck Debt Svc	(482,000)	(765,276)		(765,276)
<b>Total Other Financing Sources (Uses)</b>	\$ (43,403,000)	(44,270,268)	25,000	(44,245,268)
<b>BALANCE INCLUDING RECEIVABLES</b>	\$ 1,252,379	124,732	843,000	967,732
Less Accrual	(1,252,379)	(124,732)	(843,000)	(967,732)
<b>ENDING BALANCE</b>	\$ 0	0	0	0

\*Preliminary actual as of 11/5/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
HUD Projects Fund 2010	Comm Dev		Special Revenue	
	FY 2009/10 Preliminary*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 327	5		5
<b>REVENUES</b>				
HUD Shelter Plus Care I Grant 12002	\$ 77,416	98,520		98,520
HUD EDI Grant	0	0		0
HUD Supportive Housing Program 12003	0	0		0
HUD BEDI Grant 20180180-552012-12008	0	1,000,000		1,000,000
Neighborhood Stabilization Program 12005	1,060,969	438,052		438,052
HUD Shelter Plus Care II Grant 12006	17,046	313,676		313,676
HUD Supportive Housing Program 12007	21,223	296,327	(6,197)	290,130
592001 Other Revenue	(325)	0		0
<b>Total Revenues</b>	\$ 1,176,329	2,146,575	(6,197)	2,140,378
<b>Total Resources</b>	\$ 1,176,656	2,146,580	(6,197)	2,140,383
<b>EXPENDITURES</b>				
<b>Shelter Plus Care I 20184100</b>				
S+C Community Housing Connection I 12002	\$ 77,415	98,520	0	98,520
<b>Total Shelter Plus Care I 20184100</b>	\$ 77,415	98,520	0	98,520
<b>Brownfield Economic Dev. Initiative 20184310</b>				
Museum of Nature & Science Exhibits 12008	\$ 0	1,000,000	0	1,000,000
<b>Total BEDI</b>	\$ 0	1,000,000	0	1,000,000
<b>Neighborhood Stabilization Program 20184230</b>				
HERA Stabilization program 12005	1,060,969	438,052	0	438,052
<b>Total Neighborhood Stabilization Program</b>	1,060,969	438,052	0	438,052
<b>Shelter Plus Care II 20184100</b>				
S+C Community Housing Connection II 12006	17,045	313,676	0	313,676
<b>Total Shelter Plus Care II</b>	17,045	313,676	0	313,676
<b>Supportive Housing-Trans. Housing Prog. 20184150</b>				
Transitional Housing Program 12007	\$ 21,222	296,327	(6,197)	290,130
<b>Total Supportive Housing Program</b>	\$ 21,222	296,327	(6,197)	290,130
<b>Total Expenditures</b>	\$ 1,176,651	2,146,575	(6,197)	2,140,378
<b>ENDING BALANCE</b>	\$ 5	5	0	5

\*Preliminary Projection as of Sept. 21, 2010

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Police Fund 2400	Police		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
37300 NM Dept of Public Safety	\$ 1,931	8,000	(8,000)	0
37313 Department of Homeland Security	0	530	441	971
37301 U.S. Department of Justice	0	10,000		10,000
37312 Immigration & Customs Enforcement	0	10,000		10,000
37310 Federal Bureau of Investigation	18,328	102,765		102,765
37308 Region VII Drug Interdiction	10,918			
37309 OJJDP After School Program	0	250,000		250,000
37311 Domestic Highway Enforcement (HIDTA)	8,560	4,740	14,240	18,980
37302 Project Safe Neighborhoods-DOJ	0	10,000		10,000
37300 Bulletproof Vest Program - DOJ	0	9,375	(9,375)	0
37015 Southern New Mexico Border Region Coalition	0	11,400		11,400
<b>Total Revenues</b>	<b>\$ 39,737</b>	<b>416,810</b>	<b>(2,694)</b>	<b>414,116</b>
<b>Total Resources</b>	<b>\$ 39,737</b>	<b>416,810</b>	<b>(2,694)</b>	<b>414,116</b>
<b>EXPENDITURES</b>				
37300 NM Dept of Public Safety	1,931	0		0
Univ of NM (UNM)	0	0		0
37313 Department of Homeland Security	0	530	441	971
37301 U.S. Department of Justice	0	18,000	(8,000)	10,000
37312 Immigration & Customs Enforcement	0	10,000		10,000
37310 Federal Bureau of Investigation	18,328	102,765		102,765
37308 Region VII Drug Interdiction	10,918			
37309 OJJDP After School Program	0	250,000		250,000
37311 Domestic Highway Enforcement (HIDTA)	8,560	4,740	14,240	18,980
37302 Project Safe Neighborhoods-DOJ	0	10,000		10,000
Bulletproof Vest Program - DOJ	0	9,375	(9,375)	0
37015 Southern New Mexico Border Region Coalition	0	11,400		11,400
<b>Total Expenditures</b>	<b>\$ 39,737</b>	<b>416,810</b>	<b>(2,694)</b>	<b>414,116</b>
<b>ENDING BALANCE</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

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

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Court Awarded Funds Fund 2402</b>	<b>Police</b>		<b>Special Revenue</b>	
	<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/11 Adopted</b>	<b>Adjustment</b>	<b>FY 2010/11 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 408,751	330,684		330,684
<b>REVENUES</b>				
24140010-531088 DEA Seized Funds	\$ (13,948)	30,000		30,000
2402-570010 Investment Income	6,864	5,000		5,000
2402-590051 Net Incr (Decr) Fair Value Investment	1,016	0		0
592001 Reimbursed Expense				0
<b>EXPENDITURES - Police Admin</b>				
721140 Radio Repair & Maintenance				
721210 General Building Repair & Maint				
721260 Carpenter Repairs				
722190 Purchased Services General				
724190 Travel				
24147010-730110 Supplies	\$ 4,297			
24147010-730300 Minor Shop Tools	61,202	61,402		61,402
730410 Software				0
24177010-730420 Minor Computer Equip	0	0	27,000	27,000
730500 Uniforms				0
741100 Rolling Stock				0
741300 Major Shop Equipment				0
741400 Major Computer Equipment				0
24807010-851200 Major Equipment	6,500	21,349		21,349
24807010-852100 General Buildings	0	50,000		50,000
<b>EXPENDITURES - 53236</b>				0
741300 Major Shop Equipment				0
				0
<b>Total Expenditures</b>	\$ 71,999	132,751	27,000	159,751
Adjustment due to change in accruals				
<b>ENDING BALANCE</b>	\$ 330,684	232,933	(27,000)	205,933

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Mesilla Valley Safety Council CDWI Fund 2420	Police		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 17,740	17,740		17,740
<b>REVENUES</b>				
24140250-552018 MVSC Saturation Patrols	\$ 0	20,053	(7,053)	13,000
24140260-552018 MVSC Underage Drinking	0	0		0
554258 MVSC DWI Mini-Checkpoints				
<b>Total Revenue</b>	\$ 0	20,053	(7,053)	13,000
<b>Total Resources</b>	\$ 17,740	37,793	(7,053)	30,740
<b>EXPENDITURES</b>				
Saturation Patrols Org 24147220	\$ 0	20,053	(7,053)	13,000
Underage Drinking Org 24147290	0	0		0
<b>Total Expenditures</b>	\$ 0	20,053	(7,053)	13,000
<b>ENDING BALANCE</b>	\$ 17,740	17,740	0	17,740

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Traffic Safety Education Fund 2423	Police		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 109,905	77,233		77,233
<b>REVENUES</b>				
24140090-532023 Traffic Safety Education Fee	\$ 35,011	35,000		35,000
24140090-560050 Police Donations & Memorials				0
2423-570010 Investment Income	1,968	1,500		1,500
2423-570015 Net Incr (Decr) Fair Value Investment	125	0		0
<b>Total Revenues</b>	\$ 37,104	36,500	0	36,500
<b>Total Resources</b>	\$ 147,009	113,733	0	113,733
<b>EXPENDITURES - 51122</b>				
Operating	\$			
<b>EXPENDITURES</b>				
24147150 Personnel	\$ 6,421	6,500		6,500
24147150 Operating	18,229	12,000		12,000
24807020 Capital	45,126	0	60,000	60,000
<b>Total Expenditures</b>	\$ 69,776	18,500	60,000	78,500
<b>ENDING BALANCE</b>	\$ 77,233	95,233	(60,000)	35,233

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

## CITY OF LAS CRUCES

FUND	DIVISION		FUND TYPE	
Traffic Safety Bureau Enforcement Grant Fund 2424	Police		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 78,901	0		0
<b>REVENUES</b>				
24140220-552018 TSB Underage Alcohol	\$ 0	0		0
24140230-552018-37006 TSB DWI '08	12,462	0		0
24140240-552018-37005 Operation Buckledown '08	2,292	0		0
24140230-552018-37010 Operation DWI 2009	71,794	24,422		24,422
24140360-551023-37202 Teen Seat Belt Grant	1,657	0		0
24140360-552018-37203 Teen Seat Belt Demo	1,959	0		0
24140360-551023-37204 Click it or Ticket 2010	9,342	0		0
24140240-552018-37011 Operation Buckledown 2010	3,911	1,987		1,987
24140230-552018-37016 Operation DWI 2011	0	98,503		98,503
24140230-552018-37017 Operation Buckledown 2011	0	6,877		6,877
<b>Total Revenues</b>	\$ 103,417	131,789	0	131,789
<b>Total Resources</b>	\$ 182,318	131,789	0	131,789
<b>EXPENDITURES</b>				
24147270-Various Operation DWI	\$ 24,133	0		0
24147270-Various-37006 Operation DWI (TSB)	67,230	0		0
24147280-610210-37005 Operation Buckledown '08	2,292	0		0
24147280-Various-37010 Operation DWI 2009	71,794	24,422		24,422
24147450-610210-37202 Teen Seat Belt Grant	1,657	0		0
24147450-610210-37203 Teen Seat Belt Demo	1,959	0		0
24147450-610210-37204 Click it or Ticket 2010	9,342	0		0
24147280-610210-37011 Operation Buckledown 2010	3,911	1,987		1,987
24147270-610210-37016 Operation DWI 2011	0	98,503		98,503
24147270-610210-37017 Operation Buckledown 2011	0	6,877		6,877
24147450-37018 Mesilla Valley Safety Council	0	0	34,712	34,712
<b>Total Expenditures</b>	\$ 182,318	131,789	34,712	166,501
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 7430 - Mesilla Valley Safety Council	\$ 0	0	34,712	34,712
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	34,712	34,712
<b>ENDING BALANCE</b>	\$ 0	0	0	0

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Safe Traffic Operations Program (S.T.O.P) Fund 2430	Public Works		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>	\$ 555,437	214,894		214,894
<b>REVENUES</b>				
533002 Gross Violation Fines	\$ 2,131,700	1,931,948	(780,596)	1,151,352
541910 Provision for Uncollectible Accounts	(947,340)	(482,987)	482,987	0
570010 Investment Income	8,880	0		0
570015 Net Incr (Decr) Fair Value Investment	2,988	0		0
<b>Total Revenues</b>	\$ 1,196,228	1,448,961	(297,609)	1,151,352
<b>Total Resources</b>	1,751,665	1,663,855	(297,609)	1,366,246
<b>EXPENDITURES</b>				
<b>Police Division - 24147390</b>				
Personnel	\$ 73,434	60,000		60,000
Operating (announcements, ads)	6,494	15,000		15,000
Capital	360,592	98,000	17,230	115,230
<b>Total Police</b>	\$ 440,520	173,000	17,230	190,230
<b>Public Works Division - 24147400</b>				
Personnel	\$ 5,365	96,990		96,990
Operating (signage)	133	15,000		15,000
<b>Total Public Works</b>	\$ 5,498	111,990	0	111,990
<b>Financial Services Division</b>				
Personnel	\$ 4,674	6,000		6,000
<b>Total Financial Services</b>	\$ 4,674	6,000	0	6,000
<b>Legal Division - 24141010</b>				
Personnel	\$ 0	20,000		20,000
<b>Total Legal</b>	\$ 0	20,000	0	20,000
<b>General Costs - 24147430</b>				
Audit Services	\$ 0	0	7,190	7,190
Professional & Tech Svcs (Hearing Officer)	93,192	85,000		85,000
Purchased Svcs (Redflex Payment)	469,319	593,435	(121,381)	472,054
Travel	304	0		0
Payment to State	523,264	360,263	(91,709)	268,554
Other Misc (Bank Fees)	0	50,000		50,000
<b>Total General Costs</b>	1,086,079	1,088,698	(205,900)	882,798
<b>Total Expenditures</b>	\$ 1,536,771	1,399,688	(188,670)	1,211,018
<b>ENDING BALANCE</b>	\$ 214,894	264,167	(108,939)	155,228

\*Preliminary actual as of 11/8/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

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FUND	DIVISION		FUND TYPE	
Dept of Justice Programs Fund 2470	Police		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 206,017	59,167		59,167
<b>REVENUES</b>				
<b>COPS Tech Grant</b>				
13210 COPS 2005 Tech Grant 2005-CKWX-0257	\$ 62,082	14,288		14,288
37004 COPS 2007 Tech Grant 2007-CKWX-0047	0	569,063		569,063
552014 NMSU 2007 Tech Grant	(31,215)	10,500		10,500
553002 Dona Ana County 2007 Tech Grant	(21,355)	71,400		71,400
554010 Town of Mesilla 2007 Tech Grant	(13,230)	4,725		4,725
554011 Sunland Park 2007 Tech Grant	(23,954)	0		0
554012 Village of Hatch 2007 Tech Grant	(3,730)	1,575		1,575
554999 Other Governments 2007 Tech Grant	(23,118)	7,350	1,050	8,400
<b>COPS Interoperability Tech Grant</b>				
COPS Interoperability 2005-INWX-0014	34,663	123,884		123,884
552014 NMSU 2005 Interoperability	35,814	0		0
553002 Dona Ana County 2005 Interoperability	24,854	0		0
554010 Town of Mesilla 2005 Interoperability	14,349	0		0
554011 Sunland Park 2005 Interoperability	36,098	0		0
554012 Village of Hatch 2005 Interoperability	4,500	0		0
554999 Other Governments 2005 Interoperability	24,000	0		0
<b>Bulletproof Vests</b>				
13301 DOJ Bulletproof Vest 2007-BUBX-05027165	2,429	0		0
13302 DOJ Bulletproof Vest 2010	17,164	7,436		7,436
13303 DOJ Bulletproof Vest 2011	0	0	9,375	9,375
<b>Edward Byrnes Memorial</b>				
Ed Byrnes Memorial 2005-DJBX-0777	0	0		0
Ed Byrnes Memorial 2006-DJBX-1020	0	0		0
Ed Byrnes Memorial 2007-DJBX-1021	2,062	0		0
13220 Ed Byrnes Memorial 2008-CJBX-0424	20,723	0		0
Ed Byrnes Grant	45,982	62,907		62,907
13226 Ed Byrnes Memorial 2010 LCPD	0	64,074		64,074
13227 Ed Byrnes Memorial 2010 DASO	0	43,293		43,293
<b>G.R.E.A.T.</b>				
G.R.E.A.T. Program 2007-JVFX-0304	0	0		0
<b>Department of Justice Grant</b>				
37013 DOJ Award 2009	0	37,500		37,500
<b>Total Revenues</b>	\$ 208,118	1,017,995	10,425	1,028,420
<b>Total Resources</b>	\$ 414,135	1,077,162	10,425	1,087,587

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

Page 2 of 2

FUND	DIVISION		FUND TYPE	
Dept of Justice Programs Fund 2470	Police		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>EXPENDITURES</b>				
<b>COPS Grants</b>				
13210 COPS 2005 Tech Grant 2005-CKWX-0257	\$ 62,082	14,288		14,288
37004 COPS 2007 Tech Grant 2007-CKWX-0047	(203)	569,063	(13,238)	555,825
COPS Interoperability 2005-INWX-0014	48,279	89,516		89,516
COPS 2007 Tech Grant	0	109,838		109,838
<b>Total COPS Grants</b>	\$ 110,158	782,705	(13,238)	769,467
<b>Bullet Proof Vests Grant</b>				
13300 DOJ Bulletproof Vest 2005-BUBX-05027165	\$ 0	0		0
13301 DOJ Bulletproof Vest 2007-BUBX-05027165	2,429	0		0
13302 DOJ Bulletproof Vest 2010	17,164	7,436		7,436
13303 DOJ Bulletproof Vest 2011	0	0	9,375	9,375
<b>Total Bullet Proof Vests Grant</b>	\$ 19,593	7,436	9,375	16,811
<b>Edward Byrne Memorial Grants</b>				
Ed Byrnes Memorial 2005-DJBX-0777	\$ 0	0		0
Ed Byrnes Memorial 2006-DJBX-1020	0	0		0
Ed Byrnes Memorial 2007-DJBX-1021	0	0		0
Ed Byrnes Memorial 2008-CJBX-0424 13220	20,723	0		0
Byrne Grant CLC 13224 and 13225	45,982	64,337	(3,970)	60,367
Byrne Grant Juvenile Citation	0	2,540		2,540
13226 Ed Byrnes Memorial 2010 LCPD	0	64,074		64,074
13227 Ed Byrnes Memorial 2010 DASO	0	43,293		43,293
<b>Total Ed Byrne Memorial Grants</b>	\$ 66,705	174,244	(3,970)	170,274
<b>Org 24147320 G.R.E.A.T. 2007</b>				
Salaries	\$ 0	0		0
Operating	0	0		0
<b>Total Org 24147240</b>	\$ 0	0	0	0
<b>Org 24147440 DOJ Award 2009</b>				
Operating	0	37,500		37,500
<b>Total Org 24147440</b>	\$ 0	37,500	0	37,500
<b>Total Expenditures</b>	\$ 196,456	1,001,885	(7,833)	994,052
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 1000 - General Fund	\$ (189,688)	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ (189,688)	0	0	0
<b>ENDING BALANCE</b>	\$ 27,991	75,277	18,258	93,535

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Vehicle Forfeiture Fund 2472	Police		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 158,800	128,037		128,037
<b>REVENUES</b>				
24140170-552030 Vehicle Forfeiture Fees	\$ 88,111	60,000		60,000
2472-570010 Investment Income	2,819	2,000		2,000
2472-570015 Net Incr (Decr) Fair Value Investment	305	500		500
2472-903000 Sale of Capital Assets	0	0		0
<b>Total Revenues</b>	<b>\$ 91,235</b>	<b>62,500</b>	<b>0</b>	<b>62,500</b>
<b>Total Resources</b>	<b>\$ 250,035</b>	<b>190,537</b>	<b>0</b>	<b>190,537</b>
<b>EXPENDITURES - 24147190</b>				
Police Vehicle Forfeiture				
Personnel	\$ 50,955	38,837	117	38,954
Operating Expenses	78,578	80,894		80,894
Capital Equipment	23,955	20,000		20,000
<b>Total Expenditures</b>	<b>\$ 153,488</b>	<b>139,731</b>	<b>117</b>	<b>139,848</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 1000 - General Fund	(10,000)	(10,000)		(10,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>0</b>	<b>(10,000)</b>
<b>ENDING BALANCE</b>	<b>\$ 86,547</b>	<b>40,806</b>	<b>(117)</b>	<b>40,689</b>

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Street Maintenance Operations Fund 2600	Public Works		Special Revenue	
	FY2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	129,444		129,444
<b>REVENUES</b>				
570010 Investment Income	\$ 1,249	0		0
590051 Net Incr (Decr) Fair Value Investment	1,168	0		0
<b>Total Revenues</b>	\$ 2,417	0	0	0
<b>Total Resources</b>	\$ 2,417	129,444	0	129,444
<b>EXPENDITURES</b>				
42022 Major Maint. Program - Operating	\$			
26226010 Minor Maint. Repair/Patching - Operating				
26226020 Sidewalk Reconstruction - Personnel	\$ 182,502	312,082	673	312,755
26226020 Sidewalk Reconstruction - Operating	17,370	17,500		17,500
26226030 Signs & Markings - Operating	155,487	225,468		225,468
26226080 Public Works A & G - Personnel		0		0
47120 Engineering Services - Operating Capital				
47412 Public Works Sealing				
Additional Managed Reduction				
<b>Total Expenditures</b>	\$ 355,359	555,050	673	555,723
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 4202 - GRT Street Maintenance	\$ 482,386	558,851		558,851
Transfer to Fund 1000 - General Fund	0	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 482,386	558,851	0	558,851
<b>ENDING BALANCE</b>	\$ 129,444	133,245	(673)	132,572

\*Preliminary actual as of 11/8/10.

## EXHIBIT "A" CONTINUED

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

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Flood Control Operations Fund 2650</b>	<b>Public Works</b>		<b>Special Revenue</b>	
	<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/2011 Adopted</b>	<b>Adjustment</b>	<b>FY 2010/2011 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 379,101	166,335		166,335
<b>REVENUES</b>				
552022 NM DPS OEM	\$ 0	0		0
570010 Investment Income	5,749	0		0
570015 Net Incr (Decr) Fair Value Investment	49	0		0
592001 Other Revenue	0	0		0
<b>Total Revenues</b>	<b>\$ 5,798</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>\$ 384,899</b>	<b>166,335</b>	<b>0</b>	<b>166,335</b>
<b>EXPENDITURES</b>				
26226040 Drainage Maintenance - Personnel	\$ 233,369	346,710	913	347,623
26226040 Drainage Maintenance - Operating	144,945	218,151		218,151
26226050 Major Maintenance Program - Personnel				
26226050 Major Maintenance Program - Operating				
26800010 Major Maintenance Program - Capital	0	200,000		200,000
26226060 Minor Maintenance Repair - Operating		0		0
26226070 Public Works A & G - Personnel		0		0
42024 Sidewalk Reconstruction - Operating				
42080 Street Sweeping - Personnel				
47120 Engineering Services - Operating				
47310 Hydr Cap Improvement Program - Operating				
47844 North LC Dust Control - Operating				
<b>Total Expenditures</b>	<b>\$ 378,314</b>	<b>764,861</b>	<b>913</b>	<b>765,774</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 4400 - Flood Control	\$ 159,750	615,000		615,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 159,750</b>	<b>615,000</b>	<b>0</b>	<b>615,000</b>
<b>ENDING BALANCE</b>	<b>\$ 166,335</b>	<b>16,474</b>	<b>(913)</b>	<b>15,561</b>

\*Preliminary actual as of 11/8/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

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FUND	DIVISION		FUND TYPE	
Convention & Visitors Bureau Fund 2710	Public Services		Special Revenue	
	FY 2009/10 Preliminary*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,929,848	2,078,198		2,078,198
<b>REVENUES</b>				
520007 Farmer's and Crafts Market Fee - CVB	\$ 0	0		0
552016 New Mexico Tourism Department	18,700	14,300		14,300
570010 Investment Income	35,302	30,000		30,000
543210 CVB Merchandise Sales	5,277	7,000		7,000
590015 Net Incr (Decr) Fair Value Investment	6,424	0		0
<b>Total Revenues</b>	\$ 65,703	51,300	0	51,300
<b>Total Resources</b>	\$ 1,995,551	2,129,498	0	2,129,498
<b>EXPENDITURES</b>				
<b>CVB Administration 27205010</b>				
Personnel Services	\$ 640,987	632,200	1,388	633,588
Operating	91,062	116,600	17,795	134,395
Capital Outlay	0	0		0
<b>Total CVB Administration 27205010</b>	\$ 732,049	748,800	19,183	767,983
<b>CVB Convention/Tourism 27205020</b>				
Operating	\$ 634,225	616,893	185,690	802,583
<b>Total CVB Convention/Tourism 27205020</b>	\$ 634,225	616,893	185,690	802,583
<b>CVB Special 27205030</b>				
Operating	\$ 43,671	58,719		58,719
<b>Total CVB Special 27205030</b>	\$ 43,671	58,719	0	58,719
<b>Railroad Museum 27205040</b>				
Personnel Services	\$ 15,090	0		0
Operating	796	0		0
<b>Total Railroad Museum 27205040</b>	\$ 15,886	0	0	0
<b>CVB Las Cruces Center 27205200</b>				
Operating	\$ 389,317	380,674		380,674
<b>Total CVB Las Cruces Center 27205200</b>	389,317	380,674	0	380,674
<b>CVB Las Cruces Convention Center 27805020</b>				
Capital Outlay	\$ 0	600,000	0	600,000
<b>Total CVB Las Cruces Convention Center 27805020</b>	0	600,000	0	600,000
<b>Total Expenditures</b>	\$ 1,815,148	2,405,086	204,873	2,609,959

\*Preliminary Projection as of Sept. 21, 2010

**EXHIBIT "A" CONTINUED**

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

FUND	DIVISION		FUND TYPE	
Convention & Visitors Bureau Fund 2710	Public Services		Special Revenue	
	FY 2009/10 Preliminary*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$ 450,000	0		0
Transfer from Fund 2820 - Lodger's Tax (Fund Balance)	0	0	861,207	861,207
Transfer from Fund 2820 - Lodger's Tax (95%)	1,422,458	1,495,484	213,545	1,709,029
Transfer from Fund 2820 - Tourism (2.5%)	41,837	43,985	989	44,974
Transfer to Fund 1000 - General Fund	(16,500)	(16,500)		(16,500)
Transfer to Fund 3614 - Convention Center Debt Svc	0	(67,969)	67,969	0
Transfer to Fund 5700 - Convention Ctr Operating	0	(91,628)		(91,628)
<b>Total Other Financing Sources (Uses)</b>	\$ 1,897,795	1,363,372	1,143,710	2,507,082
<b>ENDING BALANCE</b>	\$ 2,078,198	1,087,784	938,837	2,026,621

\*Preliminary Projection as of Sept. 21, 2010

## EXHIBIT "A" CONTINUED

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

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>State Special Projects Fund 2755</b>	<b>Facilities</b>		<b>Special Revenue</b>	
	<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/11 Adopted</b>	<b>FY 2009/10 Adjustment</b>	<b>FY 2010/11 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
552003-16001 Transitional Youth Facility FYI 05	\$ 22,513	1,066	(1,066)	0
552003-16002 Transitional Youth Facility FYI 06	321,750	0		0
552003-16003 Transitional Youth Facility FYI 07	358,380	0		0
552003-16004 Transitional Youth Facility FYI 08	445,500	0		0
552003-16005 Transitional Youth Facility FYI 09	250,000	25,472	(25,472)	0
<b>Total Revenues</b>	<b>\$ 1,398,143</b>	<b>26,538</b>	<b>(26,538)</b>	<b>0</b>
<b>Total Resources</b>	<b>\$ 1,398,143</b>	<b>26,538</b>	<b>(26,538)</b>	<b>0</b>
<b>EXPENDITURES</b>				
<b>Total Expenditures</b>	<b>\$</b>			
<b>EXPENDITURES</b>				
552003-16001 Transitional Youth Facility FYI 05	\$ 22,513	1,066	(1,066)	0
552003-16002 Transitional Youth Facility FYI 06	321,750	0		0
552003-16003 Transitional Youth Facility FYI 07	358,380	0		0
552003-16004 Transitional Youth Facility FYI 08	445,500	0		0
552003-16005 Transitional Youth Facility FYI 09	250,000	25,472	(25,472)	0
<b>Total Expenditures</b>	<b>\$ 1,398,143</b>	<b>26,538</b>	<b>(26,538)</b>	<b>0</b>
<b>ENDING BALANCE</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

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

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>State Operating Grants Fund 2760</b>	<b>Various</b>		<b>Special Revenue</b>	
	<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/11 Adopted</b>	<b>Adjustment</b>	<b>FY 2010/11 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 0	48,603		48,603
<b>REVENUES</b>				
552013-21002 Branigan Library State Aid	\$ 0	4,062		4,062
552003-30705 Jardin de los Ninos 2010	30,000	0		0
552024-22005 NM Humanities 2009	771	0		0
552007-17001 NM Dept. of Transportation	0	31,000		31,000
552004-22004 Museum of Art 2010	5,812	0		0
552024-22005 NM Dept of Humanities	0	1,230		1,230
552021-22006 NM Dept. of Cultural Affairs	0	6,740		6,740
552004-23003 NM Dept of Health Summer Food 2008	303,953	70,524	119,000	189,524
<b>Total Revenues</b>	<b>\$ 340,536</b>	<b>113,556</b>	<b>119,000</b>	<b>232,556</b>
<b>Total Resources</b>	<b>\$ 340,536</b>	<b>162,159</b>	<b>119,000</b>	<b>281,159</b>
<b>EXPENDITURES</b>				
27205080	\$ 33	0		0
27205120-21002 Branigan Library State Aid	0	4,062		4,062
27184040-17001 Rideshare Program	0	31,000		31,000
27205210-22005 NM Humanities 2009	771	1,230		1,230
27205150-22006 New Mexico Arts	0	6,740		6,740
27205070-23003 NM Dept of Health Summer Food 2008	253,608	70,524		70,524
27205100-23004 NM Diabetes 2008	197	0		0
27205150-22004 Museum of Art 2010	5,812	0		0
27123030-23008 NM Dept of Health Summer Food 2009	1,512	0	119,000	119,000
27200030-30705 Jardin de los Ninos 2010	30,000	0		0
<b>Total Expenditures</b>	<b>\$ 291,933</b>	<b>113,556</b>	<b>119,000</b>	<b>232,556</b>
Adjustment due to change in accruals	\$			
<b>ENDING BALANCE</b>	<b>\$ 48,603</b>	<b>48,603</b>	<b>0</b>	<b>48,603</b>

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

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

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Other Operating Grants Fund 2761</b>	<b>Finance</b>		<b>Special Revenue</b>	
	<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/11 Adopted</b>	<b>Adjustment</b>	<b>FY 2010/11 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
554025-23001 Paso del Norte (Walk Doña Ana)	\$ 0	0		0
552014-23009 NMSU Airshow	0	0		0
553001-21003 Bookmobile-County	0	0		0
553002-33005 DAC Homeland Security Fire Grant	20,530	46,322	(44,227)	2,095
554002-16006 Resources for Children & Youth, Inc	672,955	1,319	(1,319)	0
27180030-551020-25010 US Dept. of Agriculture	0	7,000		7,000
<b>Total Revenues</b>	<b>\$ 693,485</b>	<b>54,641</b>	<b>(45,546)</b>	<b>9,095</b>
<b>Total Resources</b>	<b>\$ 693,485</b>	<b>54,641</b>	<b>(45,546)</b>	<b>9,095</b>
<b>EXPENDITURES</b>				
27205170-23001 Walk Doña Ana	\$ 0	0		0
27123040-23009 NMSU Airshow	0	0		0
27205180-21003 County Bookmobile	0	0		0
27167010-33005 DAC Homeland Security Fire Grant	20,530	46,322	(44,227)	2,095
27184030-16006 FYI Transitional Living Facility	672,955	1,319	(1,319)	0
27184050-25010 Green Infrastructure Planning	0	7,000		7,000
<b>Total Expenditures</b>	<b>\$ 693,485</b>	<b>54,641</b>	<b>(45,546)</b>	<b>9,095</b>
<b>ENDING BALANCE</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Preliminary actual as of 11/16/10.

**EXHIBIT "A" CONTINUED**

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

FUND	DIVISION		FUND TYPE	
Griggs / Walnut Plume - Grants Fund 2781			Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 144,307	0		0
<b>REVENUES</b>				
552023 NM Environmental Department	\$ 42,146	87,624	75,130	162,754
570010 Investment Income				
590051 Net Incr(Decr) Fair Value Investment				
<b>Total Revenues</b>	\$ 42,146	87,624	75,130	162,754
<b>Total Resources</b>	\$ 186,453	87,624	75,130	162,754
<b>EXPENDITURES</b>				
Major Projects	\$ 186,453	87,624	46,130	133,754
<b>Total Expenditures</b>	\$ 186,453	87,624	46,130	133,754
<b>ENDING BALANCE</b>	\$ 0	0	29,000	29,000

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Public Safety Gross Receipts Tax Fund 2805	Police/Fire		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ (21,301)	(301)		(301)
<b>REVENUES</b>				
512022 Municipal Gross Receipts Tax '02	\$ 3,211,398	3,216,000	35,000	3,251,000
592001 Other Revenue Public Safety GRT				
<b>Total Revenues</b>	\$ 3,211,398	3,216,000	35,000	3,251,000
<b>Total Resources</b>	\$ 3,190,097	3,215,699	35,000	3,250,699
<b>EXPENDITURES</b>				
Police Personnel	\$ 2,123,367	2,154,720	23,248	2,177,968
28147010 20.58% of total PD	436,989	443,441		443,441
28147020 23.29% of total PD	494,532	501,835		501,835
28147030 24.28% of total PD	515,554	523,166		523,166
28147040 10.19% of total PD	216,371	219,566		219,566
28147050 21.66% of total PD	459,921	466,712		466,712
Fire Personnel	\$ 1,045,838	1,061,280	11,451	1,072,731
28167010 Emergency Svcs 94.61% of total Fire	989,467	1,004,077		1,004,077
28167020 Prevention Svcs 5.39% of total Fire	56,371	57,203		57,203
<b>Total Expenditures</b>	\$ 3,169,205	3,216,000	34,699	3,250,699
Adjustment due to change in accruals.	(21,193)			
<b>ENDING BALANCE</b>	\$ (301)	(301)	301	0

\*Preliminary actual as of 11/8/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Gas Tax Fund 2810	Public Works		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 528,251	76,127		76,127
<b>REVENUES</b>				
512041 Gasoline Tax	\$ 857,877	931,692	32,037	963,729
512042 Gas Tax Road Fund	665,296	630,255	46,153	676,408
570010 Investment Income	8,874	0		0
590051 Net Incr (Decr) Fair Value Investment	(1,153)	0		0
<b>Total Revenues</b>	\$ 1,530,894	1,561,947	78,190	1,640,137
<b>Total Resources</b>	\$ 2,059,145	1,638,074	78,190	1,716,264
<b>EXPENDITURES</b>				
28226010 Major Maintenance - Personnel	\$ 87,868	88,353	315	88,668
28226010 Major Maintenance - Operating	47,687	47,935		47,935
28226030 Street Sweeping - Personnel	299,044	296,889	768	297,657
28226030 Street Sweeping - Operating	187,953	159,800		159,800
28806010 Street Sweeping - Capital	0	0		0
28226040 Public Works - Personnel		0		0
28226020 Sidewalk Reconstruction - Operating				
<b>Total Expenditures</b>	\$ 622,552	592,977	1,083	594,060
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 2750 - Northrise Spec Assessment	\$ 0	0		0
Transfer to Fund 1005 - Engineering Svcs (new position)	\$ (15,000)	0		0
Transfer to Fund 3240 - 2000 Muni Gas Tax Bonds	(316,148)	(555,466)		(555,466)
Transfer to Fund 5920 - Bus Transit	(1,000,000)	(530,000)		(530,000)
<b>Total Other Financing Sources (Uses)</b>	\$ (1,331,148)	(1,085,466)	0	(1,085,466)
Adjustment due to change in accruals	\$ (29,318)			
<b>ENDING BALANCE</b>	\$ 76,127	(40,369)	77,107	36,738

\*Preliminary actual as of 11/8/10.

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
TIDD Dedicated Revenue Fund 2815	Facilities		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 8,755	544,832		544,832
<b>REVENUES</b>				
511011 Property Tax TIDD	\$			
GRT City	\$ 117,100	66,000	769,000	835,000
GRT County	73,618	22,000	108,000	130,000
GRT State	74,264	89,381	896,619	986,000
Property Tax City	0	24,201		24,201
Property Tax County	0	46,023		46,023
Investment Income	3,607	500		500
Net Increase (Decrease) in Fair Value	4,001	0		0
<b>Total Revenues</b>	<b>\$ 272,590</b>	<b>248,105</b>	<b>1,773,619</b>	<b>2,021,724</b>
<b>Total Resources</b>	<b>\$ 281,345</b>	<b>792,937</b>	<b>1,773,619</b>	<b>2,566,556</b>
<b>EXPENDITURES</b>				
Administrative Charges for GRT Tax Collection-City	\$ 7,787	504	9,973	10,477
Administrative Charges for GRT Tax Collection-County	3,261	42	4,328	4,370
Administrative Charges for GRT Tax Collection-State	0	683		683
Administrative Charges for Prop Tax Collection-City	0	242		242
Administrative Charges for Prop Tax Collection-County	0	460		460
<b>Total Expenditures</b>	<b>\$ 11,048</b>	<b>1,931</b>	<b>14,301</b>	<b>16,232</b>
<b>EXPENDITURES</b>	\$ 0	0	0	0
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$ 1,000,000	0		0
Transfer to Fund 1000 - General Fund Repayment	0	(1,000,000)		(1,000,000)
Transfer to Fund 4270 - TIDD Capital Project Fund	(1,000,000)	0	(300,643)	(300,643)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(1,000,000)</b>	<b>(300,643)</b>	<b>(1,300,643)</b>
Adjustment due to change in accruals	274,535			
<b>ENDING BALANCE</b>	<b>\$ 544,832</b>	<b>(208,994)</b>	<b>1,458,675</b>	<b>1,249,681</b>

\*Preliminary actual as of 11/8/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Lodgers Tax Fund 2820	Public Services		Special Revenue	
	FY 2009/10 Preliminary*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,331,255	864,706		864,706
<b>REVENUES</b>				
515010 Lodger's Tax	\$ 1,717,810	1,759,393	39,585	1,798,978
570010 Investment Income	28,580	20,000	(20,000)	0
590051 Net Incr (Decr) Fair Value Investment	5,048	0		0
<b>Total Revenues</b>	\$ 1,751,438	1,779,393	19,585	1,798,978
<b>Total Resources</b>	\$ 3,082,693	2,644,099	19,585	2,663,684
<b>EXPENDITURES</b>				
Operating Expenditures	\$ 3,500	3,500		3,500
Pay to Lodgers Tax Reserve				
<b>Total Expenditures</b>	\$ 3,500	3,500	0	3,500
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 3614 - Las Cruces Center Debt Service	\$ (708,355)	(905,599)	905,599	0
Transfer to Fund 1000 - General Fund	(41,837)	(43,985)	(989)	(44,974)
Transfer to Fund 2710 - CVB (Fund Balance)	0	0	(861,207)	(861,207)
Transfer to Fund 2710 - CVB	(1,422,458)	(1,495,484)	(213,545)	(1,709,029)
Transfer to Fund 2710 - CVB Tourism	(41,837)	(43,985)	(989)	(44,974)
<b>Total Other Financing Sources (Uses)</b>	\$ (2,214,487)	(2,489,053)	(171,131)	(2,660,184)
Adjustment due to change in accruals.	0	0	0	0
<b>ENDING BALANCE</b>	\$ 864,706	151,546	(151,546)	0
10% of Tax designated for Lodger's Tax projects				

\*Preliminary Projection as of Sept. 21, 2010

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Convention Center Fee Fund 2825	Public Services		Special Revenue	
	FY 2009/10 Projected	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
515015 Convention Center Fee (2.50)	\$ 1,154,370	1,172,714	29,258	1,201,972
570010 Investment Income	592	100	0	100
590051 Net Incr (Decr) Fair Value Investment	8	0	0	0
<b>Total Revenues</b>	<b>\$ 1,154,970</b>	<b>1,172,814</b>	<b>29,258</b>	<b>1,202,072</b>
<b>Total Resources</b>	<b>\$ 1,154,970</b>	<b>1,172,814</b>	<b>29,258</b>	<b>1,202,072</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 3614 - Las Cruces Center Debt Service	\$ (1,154,970)	(1,189,917)	1,189,917	0
Transfer to Fund 3280 - SSGRT 2010 Conv Ctr DS Fund	0	0	(1,202,072)	(1,202,072)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (1,154,970)</b>	<b>(1,189,917)</b>	<b>(12,155)</b>	<b>(1,202,072)</b>
<b>ENDING BALANCE</b>	<b>\$ 0</b>	<b>(17,103)</b>	<b>17,103</b>	<b>0</b>

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

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Federal Stimulus Operating Grants Fund 2900	Various		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
13221 Byrne Memorial Recovery Act-CLC	\$ 28,719	310,687	(57,848)	252,839
13222 Byrne Memorial Recover Act-DAC	55,413	85,344	25,555	110,899
13223 Cops Hiring & Retention Prog (CHRP)	0	1,518,784		1,518,784
3060A NMEDDNM AAA-Congregate Meals	23,525	0		0
3060B NMEDDNM AAA-Home Delivered Meals	6,412	0		0
<b>Total Revenues</b>	\$ 114,069	1,914,815	(32,293)	1,882,522
<b>Total Resources</b>	\$ 114,069	1,914,815	(32,293)	1,882,522
<b>EXPENDITURES</b>				
13221 Byrne Memorial Recovery Act-CLC	\$ 28,719	310,687	(57,848)	252,839
13222 Byrne Memorial Recover Act-DAC	55,413	85,344	25,555	110,899
13223 Cops Hiring & Retention Prog (CHRP)	0	1,518,784		1,518,784
3060A NMEDDNM AAA-Congregate Meals	23,525	0		0
3060B NMEDDNM AAA-Home Delivered Meals	6,412	0		0
<b>Total Expenditures</b>	\$ 114,069	1,914,815	(32,293)	1,882,522
<b>ENDING BALANCE</b>	\$ 0	0	0	0

\*Preliminary actual as of 11/16/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
1999 Municipal GRT Bonds Series A Fund 3230	Finance		Debt Service	
	FY 2009/10 Projected*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 139,402	99,636		99,636
<b>Revenues</b>				
Interest on Investments	12,408	4,500		4,500
Net Incr (Decr) Fair Value Investment	3,781	0		0
900100 Bond Proceeds	0	2,985,000		2,985,000
900101 Bond Premium	0	93,067	2,946	96,013
<b>Total Revenues</b>	\$ 16,189	3,082,567	2,946	3,085,513
<b>Total Resources</b>	\$ 155,591	3,182,203	2,946	3,185,149
<b>EXPENDITURES</b>				
Interest on Bonds	\$ 204,795	149,750	(101,082)	48,668
Bond Redemption	1,090,000	695,000	(695,000)	0
Cost of Issuance	0	18,954	12,499	31,453
Pmt Bond Escrow Refund	0	0	2,995,000	2,995,000
<b>Total Expenditures</b>	\$ 1,294,795	863,704	2,211,417	3,075,121
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 4202 - GRT Street Maintenance	\$ 1,238,840	831,937	(831,937)	0
<b>Total Other Financing Sources (Uses)</b>	\$ 1,238,840	831,937	(831,937)	0
<b>ENDING BALANCE</b>	\$ 99,636	3,150,436	(3,040,408)	110,028

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
1999 Municipal GRT Bonds Series B Fund 3235	Finance		Debt Service	
	FY 2009/10 Projected*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 72,265	72,801		72,801
<b>Revenues</b>				
570010 Interest on Investments	6,503	2,000		2,000
570015 Net Incr (Decr) Fair Value Investment	2,079	0		0
900100 Bond Proceeds	0	2,415,000		2,415,000
900101 Bond Premium	0	75,281	5,510	80,791
<b>Total Revenues</b>	\$ 8,582	2,492,281	5,510	2,497,791
<b>Total Resources</b>	\$ 80,847	2,565,082	5,510	2,570,592
<b>EXPENDITURES</b>				
800100 Interest on Bonds	\$ 147,215	121,000	(81,675)	39,325
800200 Bond Redemption	535,000	560,000	(560,000)	0
800310 Cost of Issuance	0	15,334	10,113	25,447
901100 Pmt Bond Escrow Refund	0	0	2,420,000	2,420,000
<b>Total Expenditures</b>	\$ 682,215	696,334	1,788,438	2,484,772
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 4400 - Flood Control	\$ 674,169	676,840	(676,840)	0
<b>Total Other Financing Sources (Uses)</b>	\$ 674,169	676,840	(676,840)	0
<b>ENDING BALANCE</b>	\$ 72,801	2,545,588	(2,459,768)	85,820

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
HUD Section 108 (Museum of Nature & Science) Fund 3275	Finance		Debt Service	
	FY 2009/10 Projected*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>Revenues</b>				
570010 Interest on Investments	\$ 0	0		0
570015 Net Incr (Decr) Fair Value Investment	0	0		0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 0	0	0	0
<b>EXPENDITURES</b>				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	68,642	0	68,642
<b>Total Expenditures</b>	\$ 0	68,642	0	68,642
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	0	147,925		147,925
Transfer from Fund 2000 - CDBG	0	60,000		60,000
Transfer from Fund 4202 - GRT Street	0	0	2,623,510	2,623,510
<b>Total Other Financing Sources (Uses)</b>	\$ 0	207,925	2,623,510	2,831,435
<b>ENDING BALANCE</b>	\$ 0	139,283	2,623,510	2,762,793

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
2010 Municipal GRT Bonds Series B Fund 3277	Finance		Debt Service	
	FY 2009/10 Projected*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>Revenues</b>				
570010 Interest on Investments	\$ 0	0		0
570015 Net Incr (Decr) Fair Value Investment	0	0		0
900100 Bond Proceeds	0	13,700		13,700
<b>Total Revenues</b>	\$ 0	13,700	0	13,700
<b>Total Resources</b>	\$ 0	13,700	0	13,700
<b>EXPENDITURES</b>				
Bond/Note Principal	\$ 0	0	0	0
Bond/Note Interest			0	0
Cost of Issuance	0	0		0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer From 4400 - Flood Control	\$ 0	0	933,011	933,011
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	933,011	933,011
<b>ENDING BALANCE</b>	\$ 0	13,700	933,011	946,711

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
2010 Convention Center SSGRT Fund 3280	Finance		Debt Service	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>Revenues</b>				
570010 Interest on Investments	\$ 0	0	0	0
570015 Net Incr (Decr) Fair Value Investment	0	0	0	0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 0	0	0	0
<b>EXPENDITURES</b>				
Bond/Note Principal	0	0	365,000	365,000
Bond/Note Interest	0	0	837,072	837,072
<b>Total Expenditures</b>	\$ 0	0	1,202,072	1,202,072
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 2825 - Conv. Ctr. Fee Fund	0	0	1,202,072	1,202,072
Transfer from Fund 2820 - Lodgers Tax Fund	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	1,202,072	1,202,072
<b>ENDING BALANCE</b>	\$ 0	0	0	0

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
2010 Convention Center SSGRT Reserve Fund 3281	Finance		Debt Service	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0	0	0
<b>Revenues</b>				
570010 Interest on Investments	\$ 0	0	0	0
570015 Net Incr (Decr) Fair Value Investment	0	0	0	0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 0	0	0	0
<b>EXPENDITURES</b>				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 3614 - Conv. Ctr. Debt Serv. Fund	0	0	1,590,300	1,590,300
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	1,590,300	1,590,300
<b>ENDING BALANCE</b>	\$ 0	0	1,590,300	1,590,300

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
NMFA Equipment Loans Debt Service Fund 3612	Finance		Debt Service	
	FY 2009/10 Projected*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 452,877	679,327		679,327
<b>Revenues</b>				
570010 Interest on Investments	\$ (4,387)	2,000		2,000
570015 Net Incr (Decr) Fair Value Investment	(7,222)	0		0
Other Sources - Loan Proceeds	0	0		0
<b>Total Revenues</b>	\$ (11,609)	2,000	0	2,000
<b>Total Resources</b>	\$ 441,268	681,327	0	681,327
<b>EXPENDITURES</b>				
Interest on Bonds Street Equipment	44,799	36,632		36,632
Bond Redemption Street Equipment	0	253,117		253,117
Bond Issue Expense Street Equipment	0	0		0
Interest on Bonds Fire Equipment	19,353	15,817		15,817
Bond Redemption Fire Equipment	107,049	110,838		110,838
Bond Issue Expense Fire Equipment	0	0		0
Escrow Agent Fees	4,721	3,842		3,842
<b>Total Expenditures</b>	\$ 175,922	420,246	0	420,246
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1200 - VAF Street Equipment	287,717	299,129		299,129
Transfer from Fund 1200 - VAF Fire Equipment	126,264	131,272		131,272
Transfer To Fund 3613 - NMFA Street Loans	0	0	(480,250)	(480,250)
<b>Total Other Financing Sources (Uses)</b>	\$ 413,981	430,401	(480,250)	(49,849)
<b>ENDING BALANCE</b>	\$ 679,327	691,482	(480,250)	211,232
<b>Required Debt Service Reserve</b>	186,526	186,526		186,526
<b>UN-RESERVED ENDING BALANCE</b>	492,801	504,956	(480,250)	24,706

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
2006 NMFA Street Loans Debt Service Fund 3613	Finance		Debt Service	
	FY 2009/10 Projected*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,855,133	813,679		813,679
<b>Revenues</b>				
570010 Interest on Investments	\$ 23,343	15,000		15,000
570015 Net Incr (Decr) Fair Value Investment	815	0		0
900100 - Loan Proceeds	0	7,090,000		7,090,000
900101 - Loan Premium	0	237,384	9,033	246,417
<b>Total Revenues</b>	\$ 24,158	7,342,384	9,033	7,351,417
<b>Total Resources</b>	\$ 1,879,291	8,156,063	9,033	8,165,096
<b>EXPENDITURES</b>				
Interest on Bonds Street Projects	225,424	225,821	(211,056)	14,765
Bond Redemption Street Projects	597,479	436,254	(436,254)	0
Interest on Bonds Flood Projects	86,702	86,854		86,854
Bond Redemption Flood Projects	229,800	167,790	(167,790)	0
Escrow Agent Fees	21,593	16,854		16,854
Cost of Issuance	0	45,019	2,968	47,987
Pmt Bond Escrow Refund	0	0	8,054,432	8,054,432
<b>Total Expenditures</b>	\$ 1,160,998	978,592	7,242,300	8,220,892
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 2751 - Sonoma Ranch Spec	0	0		0
Transfer from Fund 3612 - NMFA Equipment Loans	0	0	480,250	480,250
Transfer from Fund 4202 - Sales Tax Street Maint.	85,847	606,729	(606,729)	(0)
Transfer from Fund 4400 - Flood Control	9,539	67,414	(67,414)	0
<b>Total Other Financing Sources (Uses)</b>	\$ 95,386	674,143	(193,893)	480,250
<b>ENDING BALANCE</b>	\$ 813,679	7,851,614	(7,427,160)	424,454
<b>Required Debt Service Reserve</b>	920,000	920,000		0
<b>UN-RESERVED ENDING BALANCE</b>	(106,321)	6,931,614	(7,427,160)	424,454

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
2007 Convention Center Debt Service Fund 3614	Finance		Debt Service	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,863,426	1,868,407		1,868,407
<b>Revenues</b>				
570010 Interest on Investments	\$ 4,851	3,000	(2,481)	519
570015 Net Incr (Decr) Fair Value Investment	130	0		0
Other Sources - Loan Proceeds	0	24,330,000		24,330,000
Other Sources - Bond Premium		0	1,689,767	1,689,767
<b>Total Revenues</b>	\$ 4,981	24,333,000	1,687,286	26,020,286
<b>Total Resources</b>	\$ 1,868,407	26,201,407	1,687,286	27,888,693
<b>EXPENDITURES</b>				
Pmt Bond Escrow Refund			26,020,262	26,020,262
Bond/Note Principal	703,976	730,935	(730,935)	0
Bond/Note Interest	1,093,459	1,068,327	(1,068,327)	(0)
Bond/Admin. Fee	65,890	64,131	(64,131)	(0)
Debt Issuance Cost	0	136,319	129,785	266,104
<b>Total Expenditures</b>	\$ 1,863,325	1,999,711	24,286,654	26,286,365
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 2710 - CVB	0	67,969	(67,969)	0
Transfer from Fund 2820 - Lodger's Tax	708,355	905,599	(905,599)	0
Transfer from Fund 2825 - Las Cruces Center Fee	1,154,970	1,189,917	(1,189,917)	(0)
Transfer to Fund 3281 - SSGRT 2010 Bond Reserve		0	(1,590,300)	(1,590,300)
<b>Total Other Financing Sources (Uses)</b>	\$ 1,863,325	2,163,485	(3,753,785)	(1,590,300)
<b>ENDING BALANCE</b>	\$ 1,868,407	26,365,181	(26,353,153)	12,028
<b>Required Debt Service Reserve</b>	1,861,565	1,861,565	(1,861,565)	0
<b>UN-RESERVED ENDING BALANCE</b>	6,842	24,503,616	(24,491,588)	12,028

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
2007 NMFA Street Loans Debt Service Fund 3615	Finance		Debt Service	
	FY 2009/10 Projected*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 396,797	386,310		386,310
<b>Revenues</b>				
570010 Interest on Investments	\$ 2,571	1,000		1,000
570015 Net Incr (Decr) Fair Value Investment	624	0		0
900100 Bond Proceeds	0	1,210,000		1,210,000
900101 Bond Premium	0	44,614	(1,649)	42,965
<b>Total Revenues</b>	\$ 3,195	1,255,614	(1,649)	1,253,965
<b>Total Resources</b>	\$ 399,992	1,641,924	(1,649)	1,640,275
<b>EXPENDITURES</b>				
Bond/Note Principal	\$ 150,000	230,000	(230,000)	0
Bond/Note Interest	62,655	61,371	(41,426)	19,945
Escrow Agent Fees	4,325	0		0
Cost of Issuance	0	7,683	5,067	12,750
Pmt Bond Escrow Refund	0	0	1,580,000	1,580,000
<b>Total Expenditures</b>	\$ 216,980	299,054	1,313,641	1,612,695
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 4202 - Sales Tax Street Maint.	203,298	293,306	(293,306)	0
<b>Total Other Financing Sources (Uses)</b>	\$ 203,298	293,306	(293,306)	0
<b>ENDING BALANCE</b>	\$ 386,310	1,636,176	(1,608,596)	27,580
Required Debt Service Reserve	360,000	360,000		0
<b>UN-RESERVED ENDING BALANCE</b>	26,310	1,276,176	(1,608,596)	27,580

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
2010 NMFA Street Debt Service Fund 3624	Finance		Debt Service	
	FY 2009/10 Projected*	FY 2010/11 Adopted	FY 2010/11 Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	0	0		0
<b>Revenues</b>				
570010 Interest on Investments	0	0		0
570015 Net Incr (Decr) Fair Value Investment	0	0		0
900100 Bond Proceeds	0	0		0
900101 Bond Premium	0	0		0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 0	0	0	0
<b>EXPENDITURES</b>				
Bond/Note Principal	0	798,425	(798,425)	0
Bond/Note Interest	0	101,575	(101,575)	0
Escrow Agent Fees	0	0		0
Cost of Issuance	0	0		0
Pmt Bond Escrow Refund	0	0		0
<b>Total Expenditures</b>	\$ 0	900,000	(900,000)	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 4202 - Sales Tax Street Maint.		900,000	(900,000)	0
<b>Total Other Financing Sources (Uses)</b>	\$ 0	900,000	(900,000)	0
<b>ENDING BALANCE</b>	\$ 0	0	0	0
Required Debt Service Reserve	0	0		0
<b>UN-RESERVED ENDING BALANCE</b>	0	0	0	0

## EXHIBIT "A" CONTINUED

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

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Facilities Improvements (General Fund) Fund 4001</b>	<b>Facilities</b>		<b>Capital Project</b>	
	<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/11 Adopted</b>	<b>Adjustment</b>	<b>FY 2010/11 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 6,110,183	2,704,024		2,704,024
<b>REVENUES</b>				
	\$			
570010 Interest on Investments	88,276	75,000		75,000
570015 Net Incr/Decr Fair Value Investment	1,222	0		0
60910 La Casa Contribution	0	0		0
<b>Total Revenues</b>	\$ 89,498	75,000	0	75,000
<b>Total Resources</b>	\$ 6,199,681	2,779,024	0	2,779,024
<b>EXPENDITURES</b>				
40803020 Infrastructure Rehab	\$ 1,115,379	2,233,113	1,496,554	3,729,667
60D02 City Hall Complex - General Fund	1,472,873	82,423	164,987	247,410
60D06 City Hall Facilities IT Infrastructure	883,514	97,782	253,550	351,332
60D05 City Hall IT Infrastructure	652,218	128,728	(97,782)	30,946
60910 La Casa Contribution	21,673	21,672		21,672
<b>Total Expenditures</b>	\$ 4,145,657	2,563,718	1,817,309	4,381,027
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$ 650,000	585,000	1,000,000	1,585,000
Transfer from Fund 1102 - City Hall Furnishings Fund	0	0	67,205	67,205
<b>Total Other Financing Sources (Uses)</b>	650,000	585,000	1,067,205	1,652,205
<b>ENDING BALANCE</b>	\$ 2,704,024	800,306	(750,104)	50,202

\*Preliminary actual as of 11/17/10.

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

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Facility State Grant Improvements Fund 4012</b>	<b>Various</b>		<b>Capital Project</b>	
	<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/11 Adopted</b>	<b>Adjustment</b>	<b>FY 2010/11 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 893,044	1,310,391		1,310,391
<b>REVENUES</b>				
60302 Bum Lake/Esslinger Park	\$ 4,227	0		0
60404 Bus Shelters	37,500	0		0
60912 La Casa Renovation 2009	0	635,384		635,384
60A01 East Mesa Multigenerational Center	10,504	0		0
60E0A Community of Hope - Ph4	1,551	0		0
60F03 Mesquite Neighborhood	2,376	0		0
60F04 Mesquite Neighborhood	2,062	0		0
60F05 Mesquite Neighborhood	150,000	0		0
60H08 Mesilla Park community Center	7,860	0		0
60J01 North Las Cruces Park	9,533	0		0
60P03 Multipurpose Aquatic & Recreation Center	513,647	0		0
60P04 Multipurpose Aquatic & Recreation Center	8,269,812	0		0
60Q05 Thomas Branigan Memorial Library	228,138	0		0
60U01 Munson Center Improvements	120,434	0		0
60U06 Munson Center Improvements	97,000	0		0
60U05 Munson Center Improvements	198,000	0		0
60V02 Civil Air Patrol Hanger	149,857	0		0
61002 East Mesa Senior Center Improvements	600,000	0		0
60Q09 Branigan Library Expansion	66,909	477,591		477,591
60E10 Community of Hope Garden	751	0		0
63402 Paleozoic Trackway Exhibit	233	55,367		55,367
63701 Police & Fire Training Academy	0	30,610		30,610
60H10 Mesilla Park Community Center - Bldg & Grnds	9,673	30,074		30,074
60E11 Community of Hope	2,174	0		0
60911 Las Casa Shelter & Transitional Housing	0	91,478		91,478
63901 La Pinon Sexual Assault Center	30,962	10,938		10,938
60P03 Indoor Swimming Pool	0	343,854		343,854
60P05 Multipurpose Rec & Aquatic Phase II (2008)	36,831	121,477		121,477
63502 Amador Museum (2008)	79,691	16,470		16,470
63403 Museum of Nature & Science (2008)	166,675	11,525		11,525
60Q10 Branigan Library Childrens Wing (2008)	11,250	90,553		90,553
60H11 Mesilla Park Community Center (2008)	12,120	42,880	(2,981)	39,899
60103 Animal Services Center (2008)	18,499	0		0
60U10 Munson Center Renovations	19,000	0		0
20012 Senior Kitchen	0	20,000		20,000
60U08 Senior Kitchen	0	51,900		51,900
64200 East Side Center Improvements (2009)	0	18,000		18,000
60204 Benavidez Center Code Improvements (2009)	0	76,600		76,600
<b>Total Revenues</b>	<b>\$ 10,857,269</b>	<b>2,124,701</b>	<b>(2,981)</b>	<b>2,121,720</b>
<b>Total Resources</b>	<b>\$ 11,750,313</b>	<b>3,435,092</b>	<b>(2,981)</b>	<b>3,432,111</b>

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

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FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>EXPENDITURES</b>				
60302 Burn Lake/Esslinger Park	\$ 4,227	0		0
60404 Bus Shelters	37,500	0		0
60911 Las Casa Shelter & Transitional Housing	0	91,478		91,478
60912 La Casa Renovation 2009	0	635,384		635,384
60A01 East Mesa Multigenerational Center	10,504	0		0
60E0A Community of Hope - Ph4	1,551	0		0
60F03 Mesquite Neighborhood	2,376	0		0
60F04 Mesquite Neighborhood	2,062	0		0
60F05 Mesquite Neighborhood	150,000	0		0
60H08 Mesilla Park community Center	7,860	0		0
60J01 North Las Cruces Park	9,533	0		0
60P03 Multipurpose Aquatic & Recreation Center	513,647	0		0
60P04 Multipurpose Aquatic & Recreation Center	8,269,812	0		0
60Q05 Thomas Branigan Memorial Library	228,138	0		0
60U01 Munson Center Improvements	120,434	0		0
60U05 Munson Center Improvements	198,000	0		0
60U06 Munson Center Improvements	97,000	0		0
60V02 Civil Air Patrol Hanger	149,857	0		0
60Z02 Branigan Cultural Center Iron Gates	0	0		0
61002 East Mesa Senior Center Improvements	600,000	0		0
60Q09 Branigan Library Expansion	66,909	477,591		477,591
60E10 Community of Hope Garden	751	0		0
63402 Paleozoic Trackway Exhibit	233	55,367		55,367
63701 Police & Fire Training Academy	0	30,610		30,610
60H10 Mesilla Park Community Center - Bldg & Grnds	9,673	30,074		30,074
63901 La Pinon Sexual Assault Center	30,962	10,938		10,938
60E11 Community of Hope	2,174	0		0
60P03 Indoor Swimming Pool	0	343,854		343,854
60P05 Multipurpose Rec & Aquatic Phase II (2008)	36,831	121,477		121,477
63502 Amador Museum (2008)	79,691	16,470		16,470
63403 Museum of Nature & Science (2008)	166,675	11,525		11,525
60Q10 Branigan Library Childrens Wing (2008)	11,250	90,553		90,553
60H11 Mesilla Park Community Center (2008)	12,120	42,880	(2,981)	39,899
60103 Animal Services Center (2008)	18,499	0		0
60U10 Munson Center Renovations	19,000	0		0
20012 Senior Kitchen	0	20,000		20,000
60U08 Senior Kitchen	0	51,900		51,900
64200 East Side Center Improvements (2009)	0	18,000		18,000
60204 Benavidez Center Code Improvements (2009)	0	76,600		76,600
<b>Total Expenditures</b>	\$ 10,857,269	2,124,701	(2,981)	2,121,720
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 101000 - General Fund	23,448	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 23,448	0	0	0
<b>ENDING BALANCE</b>	\$ 916,492	1,310,391	0	1,310,391

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
NMFA Parking Deck 2009 Fund 4027	Various		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 4,291,616	333,849		333,849
<b>REVENUES</b>				
570010 Interest on Investment	\$ 7,085	700		700
570015 Net Incr (Decr) Fair Value Investment	2,974	0		0
900200 Loan Proceeds	0	0		0
<b>Total Revenues</b>	\$ 10,059	700	0	700
<b>Total Resources</b>	\$ 4,301,675	334,549	0	334,549
<b>EXPENDITURES</b>				
<b>Facilities</b>				
60D04 Parking Deck (New City Hall)	3,956,978	129,272	2,228	131,500
800310 Debt Issuance Cost	10,848	0		0
Total Facilities	\$ 3,967,826	129,272	2,228	131,500
<b>Total Expenditures</b>	\$ 3,967,826	129,272	2,228	131,500
<b>ENDING BALANCE</b>	\$ 333,849	205,277	(2,228)	203,049

\*Preliminary actual as of 12/2/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Public Park Development Fund 4106	Facilities		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Unallocated Beginning Balance	\$ 1,284,812	1,302,588		1,302,588
Reserved for Park Management Area #1	205,570	214,025		214,025
Reserved for Park Management Area #2	351,325	356,186		356,186
Reserved for Park Management Area #3	139,579	141,511		141,511
Reserved for Park Management Area #4	54,414	55,167		55,167
Reserved for Park Management Area #5	41,538	42,112		42,112
Reserved for Park Management Area #6	239,196	242,505		242,505
Reserved for Park Management Area #7	122,284	123,976		123,976
Reserved for Park Management Area #8	125,371	127,106		127,106
Reserved for Park Management City Wide	5,535	0		0
<b>Total Beginning Balance</b>	\$ 1,284,812	1,302,588	0	1,302,588
<b>REVENUES</b>				
520021 Park Fee Management Area #1	\$ 29,590	36,168		36,168
520022 Park Fee Management Area #2	13,197	12,325		12,325
520023 Park Fee Management Area #3	0	0		0
520024 Park Fee Management Area #4	1,494	747		747
520025 Park Fee Management Area #5	0	0		0
520026 Park Fee Management Area #6	1,245	747		747
520027 Park Fee Management Area #7	0	0		0
520028 Park Fee Management Area #8	8,964	7,470		7,470
520029 Park Fee - Sierra Norte	0	0		0
550020 Park Fee Management City Wide	207,589	195,345		195,345
520019 ContraRev - PFM City Wide	0	0		0
570010 Interest Revenue	26,809	30,000		30,000
570015 Net Incr (Decr) Fair Value Investment	5,015	0		0
<b>Total Revenues</b>	\$ 293,903	282,802	0	282,802
<b>Total Resources</b>	\$ 1,578,715	1,585,390	0	1,585,390
<b>EXPENDITURES</b>				
41125010 Park Management Area #1 - Las Colinas	\$ 0	525,936		525,936
41125020 Park Management Area #2	14,847	56,072		56,072
41125030 Park Management Area #3	27,766	237,403		237,403
41125040 Park Management Area #4	25,160	34,518	39,990	74,508
41125050 Park Management Area #5	38,665	2,389	523	2,912
41125060 Park Management Area #6	107,515	23,509		23,509
41125070 Park Management Area #7	815	2,103	3,848	5,951
41125080 Park Management Area #8	10,303	15,281		15,281
41125000 Park Fee Management City Wide	51,056	634,388		634,388
<b>Total Expenditures</b>	\$ 276,127	1,531,599	44,361	1,575,960
<b>ENDING BALANCE</b>	\$ 1,302,588	53,791	(44,361)	9,430

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Park/Land Capital Improvements Fund 4112	Facilities		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
60809 Downtown Plaza	\$ 18,996	0		0
60810 Downtown Plaza	165,510	0		0
60813 Downtown Plaza	30,109	799,891		799,891
60815 La Placita - Phase I	99,912	272,549		272,549
60814 Downtown Plaza	0	151,516		151,516
60F06 Mesquite Historical District	17,080	0		0
60T07 Veteran's Memorial Wall	0	5,837		5,837
60T08 Veteran's Memorial Wall	0	858		858
63802 Dog Park	333	0		0
60304 Burn Lake/Esslinger Park (2008)	29,999	0		0
23007 Skeet & Trap Range (2008)	24,651	40,743	(394)	40,349
<b>Total Revenues</b>	\$ 386,590	1,271,394	(394)	1,271,000
<b>Total Resources</b>	\$ 386,590	1,271,394	(394)	1,271,000
<b>EXPENDITURES</b>				
60809 Downtown Plaza	\$ 18,996	0		0
60810 Downtown Plaza	165,510	0		0
60813 Downtown Plaza	30,109	799,891		799,891
60815 La Placita - Phase I	99,912	272,549		272,549
60814 Downtown Plaza	0	151,516		151,516
60304 Burn Lake/Esslinger Park (2008)	29,999	0		0
23007 Skeet & Trap Range (2008)	24,651	40,743	(394)	40,349
60F06 Mesquite Historical District	17,080	0		0
60T07 Veteran's Memorial Wall	0	5,837		5,837
60T08 Veteran's Memorial Wall	0	858		858
63802 Dog Park	333	0		0
<b>Total Expenditures</b>	\$ 386,590	1,271,394	(394)	1,271,000
<b>ENDING BALANCE</b>	\$ 0	0	0	0

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
GRT Street Maintenance Fund 4202	Public Works		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 341,395	1,981,557		1,981,557
<b>REVENUES</b>				
512010 Municipal Gross Receipts	\$ 6,425,142	6,434,000	71,000	6,505,000
570010 Investment Income	15,287	8,000		8,000
570015 Net Incr (Decr) Fair Value Investment	11,792	0		0
592001 Other Revenue - GGRT St Maintenance	22,286	350,000		350,000
590020 Sale of Property/Material	18,687	0		0
<b>Total Revenues</b>	\$ 6,493,194	6,792,000	71,000	6,863,000
<b>Total Resources</b>	\$ 6,834,589	8,773,557	71,000	8,844,557
<b>EXPENDITURES</b>				
42226020 Contract Services (admin fee for GRT collect.)	\$ 183,045	178,294	4,706	183,000
42806090 Equipment Replacement	238,881	0		0
42806090-851200 Paving Maintenance Software	0	250,000		250,000
42806130 ADA Improvements	213,868	250,000		250,000
42806130 Sidewalk Reconstruction - Capital	50,000	100,000		100,000
42806140 Overlay	1,025,363	1,300,000		1,300,000
42806150 Sealing	171,639	1,200,000		1,200,000
60817 Downtown North	0	131,392		131,392
70K02 Del Rey Widening (MAP Match)	61,302	0		0
70M0F Traffic Signal Improvements	0	150,000		150,000
70M30 El Paseo/Idaho Intersection Improvements	0	126,356		126,356
70Q00 Union	(147,229)	0		0
70Q02 Union Avenue/Stern Drive Intersection Imp (Co-op)	0	13,500		13,500
71010 Solano Drive A.D.A. (Spruce/Cactus)	0	25,000		25,000
71040 El Paseo Signal Project	26,578	0		0
70W01 Main Street Rehab STP (MAP)	3,922	0		0
70W03 MAP Project Match (S. Main Reconstruction)	0	76,006		76,006
70Y02 Telshor/Lohman Intersection Improvements	213,248	72,579		72,579
70Z01 MAP Project (Match)	0	311,150		311,150
70P10 NMEMNRD Recreational Trails Match	0	125,116	(125,116)	0
<b>Total Expenditures</b>	\$ 2,040,617	4,309,393	(120,410)	4,188,983
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 1005 - Engineering Services	\$ (760,000)	(1,220,210)		(1,220,210)
Transfer to Fund 2600 - Street Maintenance Operations	(482,386)	(558,851)		(558,851)
Transfer to Fund 3230 - 1999 GRT Bonds	(1,238,840)	(831,937)	831,937	0
Transfer to Fund 3275 - 2010A Str DS	0	0	(2,623,510)	(2,623,510)
Transfer to Fund 3613 - NMFA Street Loans DS	(85,847)	(606,729)	606,729	0
Transfer to Fund 3615 - New Street Projects Loans DS	(203,298)	(293,306)	293,306	0
Transfer to Fund 3624 - NMFA Street Maintenance DS	0	(900,000)	900,000	0
Transfer from Fund 4208 - 1991 Improvement District	0	6,358	(6,358)	0
<b>Total Other Financing Sources (Uses)</b>	\$ (2,770,371)	(4,404,675)	2,104	(4,402,571)
Adjustment due to accrual	(42,044)			
<b>ENDING BALANCE</b>	\$ 1,981,557	59,489	193,514	253,003

\*Preliminary actual as of 11/9/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Special Street Projects (Philippou Settlement) Fund 4205	Public Works		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	44,619		44,619
<b>REVENUES</b>				
570015 Net Incr(Decr) Fair Value Investment	\$ 61	0		0
570110 Interest A/R & Other	29,185	0		0
560100 Contribution from Developers	21,941	0		0
903000 Sale of Capital Assets	0	500,000		500,000
<b>Total Revenues</b>	\$ 51,187	500,000	0	500,000
<b>Total Resources</b>	\$ 51,187	544,619	0	544,619
<b>EXPENDITURES</b>				
Operating	\$ 6,568	0	6,274	6,274
Capital	0	500,000		500,000
<b>Total Expenditures</b>	\$ 6,568	500,000	6,274	506,274
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from 4400 - Flood Control Fund	\$ 0	0	800,000	800,000
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	800,000	800,000
Adjustment due to accrual				
<b>ENDING BALANCE</b>	\$ 44,619	44,619	793,726	838,345

\*Preliminary actual as of 11/9/10.

## EXHIBIT "A" CONTINUED

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

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Improvement District 1991 Fund 4208</b>	<b>Public Works</b>		<b>Capital Project</b>	
	<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/11 Adopted</b>	<b>Adjustment</b>	<b>FY 2010/11 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 26,358	26,358		26,358
<b>REVENUES</b>				
580010 Special Assessments	\$ 0	0	0	0
<b>Total Revenue</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 26,358	26,358	0	26,358
<b>OTHER FINANCING SOURCES (USES)</b>				
954201 Transfer to Fund 4202	\$ 0	(6,358)	6,358	0
<b>Total Other Financing Sources (Uses)</b>	\$ 0	(6,358)	6,358	0
<b>ENDING BALANCE</b>	\$ 26,358	20,000	6,358	26,358

NOTE: Improvements were funded by a \$5,000,000 bond issue. Sales Tax Street Maintenance Gross Receipts Taxes were used for the repayment of the bonds.

\*Preliminary actual as of 11/9/10.

**EXHIBIT "A" CONTINUED**

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

FUND	DIVISION		FUND TYPE	
NMFA New Street Projects 2010 Fund 4216	Public Works		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
900200 Loan Proceeds	\$ 0	3,000,000	(3,000,000)	0
<b>Total Revenues</b>	\$ 0	3,000,000	(3,000,000)	0
<b>Total Resources</b>	\$ 0	3,000,000	(3,000,000)	0
<b>EXPENDITURES</b>				
Capital Street Projects (Plan, Design, Construct)	\$ 0	2,987,000	(2,987,000)	0
Debt Issuance Cost		13,000	(13,000)	0
<b>Total Expenditures</b>	\$ 0	3,000,000	(3,000,000)	0
<b>ENDING BALANCE</b>	\$ 0	0	0	0

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE.	
2010A Street Projects Bond Fund 4224	Public Works		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
900100 Bond Proceeds	\$ 0	3,131,170	186,170	3,317,340
900101 Bond Premium	0	0	97,811	97,811
<b>Total Revenues</b>	\$ 0	3,131,170	283,981	3,415,151
<b>Total Resources</b>	\$ 0	3,131,170	283,981	3,415,151
<b>EXPENDITURES</b>				
71100 El Molino PhaseVI	\$ 0	795,480		795,480
71101 El Molino PhaseVII	0	650,000		650,000
71102 Jefferson Phase II	0	390,000		390,000
71103 S. Main Street Reconstruction	0	100,000		100,000
71104 Union Ave/Stern Drive Intersection (Co-op)	0	40,000		40,000
71105 Bruins Lane Rehab	0	450,000		450,000
71106 El Paseo Idaho Intersection	0	300,000		300,000
71107 Sonoma North of Hwy 70	0	300,000		300,000
Debt Issuance Cost	0	105,690	(74,659)	31,031
<b>Total Expenditures</b>	\$ 0	3,131,170	(74,659)	3,056,511
<b>ENDING BALANCE</b>	\$ 0	0	358,640	358,640

\*Preliminary actual as of 11/9/10.

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
TIDD Capital Project Fund 4270	Public Works		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	1,000,113		1,000,113
<b>REVENUES</b>				
570010 Interest on Investments	\$ 1	0		0
570015 Net Incr/Decr Fair Value Investment	112	0		0
<b>Total Revenues</b>	\$ 113	0	0	0
<b>Total Resources</b>	\$ 113	1,000,113	0	1,000,113
<b>EXPENDITURES</b>				
60817 Downtown North	\$ 0	1,300,643		1,300,643
<b>Total Expenditures</b>	\$ 0	1,300,643	0	1,300,643
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$ 0	0		0
Transfer from Fund 2815 - TIDD Dedicated Revenue Fund	\$ 1,000,000	0	300,643	300,643
<b>Total Other Financing Sources (Uses)</b>	\$ 1,000,000	0	300,643	300,643
<b>ENDING BALANCE</b>	\$ 1,000,113	(300,530)	300,643	113

\*Preliminary actual as of 11/9/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

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FUND	DIVISION		FUND TYPE	
Flood Control Fund 4400	Public Works		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 2,900,932	3,710,845		3,710,845
<b>REVENUES</b>				
511020 Property Tax - Flood Control	\$ 3,724,715	3,754,858	133,297	3,888,155
570010 Interest on Investments	47,009	30,000		30,000
570015 Net Incr/Decr Fair Value Investment	18,582	0		0
591010 Rentals/Lease Income	58,681	40,000		40,000
<b>Total Revenues</b>	\$ 3,848,987	3,824,858	133,297	3,958,155
<b>Total Resources</b>	\$ 6,749,919	7,535,703	133,297	7,669,000
<b>EXPENDITURES</b>				
44226010 Admin Charge for Tax Collection	\$ 37,247	37,445	1,320	38,765
70E00 El Molino - Phase V	0	305,000		305,000
70G02 Flood Control Infrastructure	111,676	378,644		378,644
70G03 Land Acquisition - Flood Control Property	0	35,000		35,000
70K02 Del Rey Widening (MAP Match)	268,204	0		0
70K03 Del Rey - Sand Hill Arroyo Crossing Design	13,504	0		0
70K04 Del Rey - Sand Hill Arroyo Crossing	7,376	75,000		75,000
70M02 17 Street Reconstruction	406,085	0		0
70M27 Rigsby Road Drainage Design	23,099	75,826		75,826
70M28 Esslinger Park/Burn Lake (Match)	0	0	59,526	59,526
70M53 Drainage Channel N of Veteran's Park	0	200,000		200,000
70M70 Jefferson Roadway Improvements	55,005	200,000		200,000
70V01 Las Cruces Dam	(55,048)	272,491		272,491
70410 Flood Channels	(3,747)	7,267		7,267
70712 Sonoma South Fork Arroyo	817	0		0
70Y02 Telshor Lohman	38,003	89,660		89,660
70Z01 MAP Match	0	55,862		55,862
90010 Transfer to County				0
70430 Sonoma N. Hwy 70	0	100,000		100,000
70431 Engler Road Drainage System	0	800,000	(800,000)	0
70432 Bruins Lane Rehab	0	187,500		187,500
70433 North Valley/Tashiro	0	800,000	(442,000)	358,000
70P10 NMEMNRD Recreational Trails Match	0	0	125,116	125,116
60817 Downtown North	0	567,131		567,131
44806020 Capital Equipment - Storm Drain Camera	70,718	0		0
44806020 Capital Equipment - Vactor Truck	0	0	444,000	444,000
<b>Total Expenditures</b>	\$ 972,939	4,186,826	(612,038)	3,574,788

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

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FUND	DIVISION		FUND TYPE	
Flood Control Fund 4400	Public Works		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 1005 - Engineering Fund	\$ (540,250)	(907,393)		(907,393)
Transfer to Fund 2650 - Flood Control Operations	(159,750)	(615,000)		(615,000)
Transfer to Fund 3235 - 1999 GRT Bonds	(674,169)	(676,840)	676,840	0
Transfer to Fund 3277 - 2010B GRT Bonds	0	0	(933,011)	(933,011)
Transfer to Fund 3613 - NMFA Street Loans	(9,539)	(67,414)	67,414	0
Transfer to Fund 3619 - NMFA E. Mesa 125-Acre Pond	(682,427)	(574,063)		(574,063)
Transfer to Fund 4205 - Special Street Projects Fund	0	0	(800,000)	(800,000)
<b>Total Other Financing Sources (Uses)</b>	\$ (2,066,135)	(2,840,710)	(988,757)	(3,829,467)
<b>ENDING BALANCE</b>	\$ 3,710,845	508,167	(243,422)	264,745

\*Preliminary actual as of 11/17/10.

**EXHIBIT "A" CONTINUED**

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

FUND	DIVISION		FUND TYPE	
State Stimulus Capital Projects Fund 4912	Various		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
70K04 Del Rey Blvd Reconstruction	599,756	1,893,996	(493,752)	1,400,244
Las Cruces Convention Center	0	495,330		495,330
<b>Total Revenues</b>	\$ 599,756	2,389,326	(493,752)	1,895,574
<b>Total Resources</b>	\$ 599,756	2,389,326	(493,752)	1,895,574
<b>EXPENDITURES</b>				
70K04 Del Rey Blvd Reconstruction	\$ 599,756	1,400,244		1,400,244
Las Cruces Convention Center	0	495,330		495,330
<b>Total Expenditures</b>	\$ 599,756	1,895,574	0	1,895,574
<b>ENDING BALANCE</b>	\$ 0	493,752	(493,752)	0

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Shared Services Fund 5100	Utilities		Enterprise	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ (57,409)	43,082		43,082
<b>REVENUES</b>				
589800 Reimbursed from RGNGA	\$ 810,587	1,000,000		1,000,000
570010 Investment Income	(66,347)	(45,000)		(45,000)
570015 Net Incr(Decr) Fair Value Investment	(2,772)	0		0
58XXXX Administrative Service Charges	8,051,507	9,085,439	287,645	9,373,084
591010 Rental/Lease Income	38,580	0		0
592001 Other Revenue	(315)	0		0
<b>Total Revenues</b>	\$ 8,831,240	10,040,439	287,645	10,328,084
<b>Total Resources</b>	\$ 8,773,831	10,083,521	287,645	10,371,166
<b>EXPENDITURES</b>				
Personnel Expenses	\$ 4,396,307	5,252,963	15,366	5,268,329
Operating Expenses	3,830,859	4,792,917	273,858	5,066,775
Depreciation Expense	16,930	40,900	(20,900)	20,000
Capital Outlay		36,062	0	36,062
<b>Total Expenditures</b>	\$ 8,244,096	10,122,842	268,324	10,391,166
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 5160 - Equipment Reserve Fund	(671,655)	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ (671,655)	0	0	0
<b>Ending Balance With Non-cash Expenses</b>	\$ (141,920)	(39,321)	19,321	(20,000)
Plus: Non-cash Expenses & Other Adjustments	16,930	40,900	(20,900)	20,000
Adjustment due to change in accruals				
<b>ENDING BALANCE</b>	\$ (124,990)	1,579	(1,579)	0

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Shared Services Equipment Reserve Fund 5160	Utilities		Internal Services	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustments	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,260,461	1,973,039		1,973,039
<b>REVENUES</b>				
570010 Interest on Investment	\$ 30,290	11,766		11,766
570015 Net Incr(Decr) Fair Value Investment	8,633	0		0
58XXXX Administrative Service Charges	2,000	2,000		2,000
590020 Sale of Property	0	9,000		9,000
<b>Total Revenues</b>	\$ 40,923	22,766	0	22,766
<b>Total Resources</b>	\$ 1,301,384	1,995,805	0	1,995,805
<b>EXPENDITURES</b>				
Equipment	\$ 0	0		0
Depreciation	145,762	143,800	3,800	147,600
<b>Total Expenditures</b>	\$ 145,762	143,800	3,800	147,600
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5100 - Shared Services Fund	\$ 671,655	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 671,655	0	0	0
Adjustment due to change in accruals	\$	0		0
<b>ENDING BALANCE With Non-Cash Expense</b>	\$ 1,827,277	1,852,005	(3,800)	1,848,205
Plus: Non-Cash Expenses	145,762	143,800	3,800	147,600
<b>ENDING CASH BALANCE</b>	\$ 1,973,039	1,995,805	0	1,995,805

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Gas Operations Fund 5200	Utilities		Enterprise	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 2,018,087	1,641,649		1,641,649
<b>REVENUES</b>				
541201 Natural Gas Sales Org 52520010	\$ 8,625,815	8,006,896	1,254,000	9,260,896
541203 Gas Service Charge	290,245	500,000		500,000
541204 Customer Gas Line Extension	155,003	200,000		200,000
541910 Provision for Uncollectible Accounts	(74,901)	(60,052)		(60,052)
546308 Reimbursed from RGNGA	1,918,164	2,310,000	(810,000)	1,500,000
560100 Contribution from Developers	49,896	120,000		120,000
570010 Interest on Investment	25,093	150,811	(135,811)	15,000
570015 Net Incr(Decr) in Fair Value of Investments	3,846	0		0
590020 Sale of Property/Material	0	0		0
592001 Other Reimbursed Expenses	7,912	10,000		10,000
<b>Total Revenue</b>	\$ 11,001,073	11,237,655	308,189	11,545,844
<b>Total Resources</b>	\$ 13,019,160	12,879,304	308,189	13,187,493
<b>EXPENDITURES</b>				
Personnel Services	\$ 3,144,276	3,483,040	8,414	3,491,454
Operating Expenses	6,097,318	6,852,909	125,298	6,978,207
Depreciation Expense	1,609,186	1,741,000	(124,000)	1,617,000
Capital Outlay	0	0		0
<b>Total Expenditures</b>	\$ 10,850,780	12,076,949	9,712	12,086,661
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5300 - Water Fund	\$ 0	100,000		100,000
Transfer to Fund 5205 - Contingency Fund	(200,000)	(200,000)		(200,000)
Transfer to Fund 5250 - Gas Capital Imp Fund	(1,000,000)	(1,000,000)		(1,000,000)
Transfer to Fund 5931 - Clean Comm Emission Reduc	(54,400)	(54,400)		(54,400)
<b>Total Other Financing Sources (Uses)</b>	\$ (1,254,400)	(1,154,400)	0	(1,154,400)
<b>ENDING BALANCE With Non-cash Expenses</b>	\$ 913,980	(352,045)	298,477	(53,568)
Other Changes in Cash				
Adjustment due to change in accruals	96,365			
Plus: Non-cash Revenue/Expenses	1,559,290	1,621,000	(124,000)	1,497,000
<b>ENDING CASH BALANCE WITHOUT COG</b>	\$ 2,569,635	1,268,955	174,477	1,443,432
<b>COST OF GAS</b>				
541201 Cost of Gas Sales Org 5200	\$ 13,793,571	23,473,732		23,473,732
541912 Provision for Uncollectible Accounts - COG	(200,327)	(176,053)		(176,053)
<b>Less:</b>				
Cost of Gas	14,422,689	22,828,204		22,828,204
Cost of Gas PILT-Franchise	271,865	469,475		469,475
<b>ENDING CASH BALANCE COG ONLY</b>	\$ (1,101,310)	0	0	0
<b>ENDING CASH BALANCE WITH COG</b>	\$ 1,468,325	1,268,955	174,477	1,443,432

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Gas Capital Improvements Fund 5250	Utilities		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 5,963,148	6,449,975		6,449,975
<b>REVENUES</b>				
570010 Interest on Investment	\$ 119,812	142,155		142,155
570015 Net Incr (Decr) Fair Value Investment	24,594	527		527
592009 Reimb Utility Cost	3,973	10,000		10,000
<b>Total Revenues</b>	<b>\$ 148,379</b>	<b>152,682</b>	<b>0</b>	<b>152,682</b>
<b>Total Resources</b>	<b>\$ 6,111,527</b>	<b>6,602,657</b>	<b>0</b>	<b>6,602,657</b>
<b>EXPENDITURES</b>				
Operating Capital	1,616	135,444		135,444
Major Projects	659,936	6,117,408	300,000	6,417,408
<b>Total Expenditures</b>	<b>\$ 661,552</b>	<b>6,252,852</b>	<b>300,000</b>	<b>6,552,852</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5200 - Gas Operating Fund	\$ 1,000,000	1,000,000		1,000,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
<b>ENDING BALANCE With Non-Cash Expense</b>	<b>\$ 6,449,975</b>	<b>1,349,805</b>	<b>(300,000)</b>	<b>1,049,805</b>
Plus: Non-Cash Expenses	0	0	0	0
<b>ENDING BALANCE</b>	<b>\$ 6,449,975</b>	<b>1,349,805</b>	<b>(300,000)</b>	<b>1,049,805</b>

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Gas Equipment Reserve Fund 5260	Utilities		Internal Services	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,895,637	1,896,963		1,896,963
<b>REVENUES</b>				
570010 Interest on Investment	36,084	45,459		45,459
570015 Net Incr/Decr Fair Value Investment	6,554	0		0
590020 Sale of Property/Material	0	0		0
<b>Total Revenues</b>	\$ 42,638	45,459	0	45,459
<b>Total Resources</b>	\$ 1,938,275	1,942,422	0	1,942,422
<b>EXPENDITURES</b>				
Equipment	\$ 41,312	42,254		42,254
Depreciation	247,180	259,900	(37,600)	222,300
<b>Total Expenditures</b>	\$ 288,492	302,154	(37,600)	264,554
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5200 - Gas Operating Fund	\$ 0	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	0	0
<b>ENDING BALANCE With Non-Cash Expense</b>	\$ 1,649,783	1,640,268	37,600	1,677,868
Plus: Non-Cash Expense	247,180	259,900	(37,600)	222,300
<b>ENDING CASH BALANCE</b>	\$ 1,896,963	1,900,168	0	1,900,168

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

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FUND	DIVISION		FUND TYPE	
	Utilities		Enterprise	
Water Operations Fund 5300				
	FY 2009/10 Prelim Actual	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 2,027,137	2,762,015		2,762,015
<b>REVENUES</b>				
541311 Water Sales	\$ 10,315,069	10,632,361		10,632,361
541312 Bulk Water Sales	401,755	268,000		268,000
541313 Water Service Charge	146,499	250,000		250,000
541314 Customer Water Line Extension	55,819	50,000		50,000
541910 Provision for Uncollectible Accounts	(101,394)	(83,628)		(83,628)
551002 Federal Bureau of Reclamation	33,321	24,890		24,890
560100 Contribution from Developers	385,125	500,000		500,000
570010 Interest on Investment	39,244	30,000		30,000
570015 Net Incr(Decr) in Fair Value of Investments	6,128	3,501		3,501
570110 Interest/Acct Receivable	46,331	0		0
580010 Special Assessments	42,118	0		0
590020 Sale of Property/Material	0	0		0
592001 Other Reimbursed Exp	13,573	0		0
900100 Bond Proceeds	0	248,400		248,400
<b>Total Revenues</b>	<b>\$ 11,383,588</b>	<b>11,923,524</b>	<b>0</b>	<b>11,923,524</b>
<b>Total Resources</b>	<b>\$ 13,410,725</b>	<b>14,685,539</b>	<b>0</b>	<b>14,685,539</b>
<b>OPERATIONAL EXPENDITURES</b>				
Personnel Services	\$ 2,514,254	2,479,764	4,740	2,484,504
Operating Expenses	6,949,609	8,015,642	53,971	8,069,613
Debt Service	199,181	1,279,554		1,279,554
Depreciation Expense	1,631,772	1,511,900	168,100	1,680,000
Water Impact Fees - Rates Contribution	262,340	340,000		340,000
Debt Issuance Cost	0	1,182		1,182
Capital Outlay	13,689	0		0
<b>Total Operational Expenditures</b>	<b>\$ 11,570,845</b>	<b>13,628,042</b>	<b>226,811</b>	<b>13,854,853</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 2800 - Environmental Gross Receipts	\$ 229,995	308,603		308,603
Transfer from Fund 5320 - Water Rights Acquisition	750,000	0		0
Transfer to Fund 5200 - Gas Operations	0	(100,000)		(100,000)
Transfer to Fund 5320 - Water Rights Acquisition Fund	0	(93,091)	(3,796)	(96,887)
Transfer to Fund 5331 -2009 Water DS Bond Fund	0	0	(54,364)	(54,364)
Transfer to Fund 5350 - Water Capital Imp Fund	(344,774)	(344,774)	(550,000)	(894,774)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 635,221</b>	<b>(229,262)</b>	<b>(608,160)</b>	<b>(837,422)</b>
<b>ENDING BALANCE With Non-cash Expenses</b>	<b>\$ 2,475,101</b>	<b>828,235</b>	<b>(834,971)</b>	<b>(6,736)</b>
Adjustment due to change in accruals & other adj.	(959,733)	0	0	0
Non-cash Revenue/Expenses	1,246,647	1,011,900	168,100	1,180,000
<b>ENDING BALANCE</b>	<b>\$ 2,762,015</b>	<b>1,840,135</b>	<b>(666,871)</b>	<b>1,173,264</b>

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Water Development Fund 5301	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 336,421	1,196,544		1,196,544
<b>REVENUES</b>				
541331 Water Impact Fees - Developers	\$ 681,402	737,920		737,920
541332 Water Impact Fees - Customer Surcharge	154,365	16,800	138,200	155,000
541333 Water Dev Charges - Rates Contribution	262,147	232,500		232,500
570010 Interest on Investment	39,147	44,042	(9,000)	35,042
570015 Net Incr(Decr) Fair Value of Investment	870	10,000		10,000
570110 Interest A/R Other	71,745	143,000	(68,000)	75,000
900100 Bond Proceeds	0	14,655,600		14,655,600
<b>Total Revenues</b>	\$ 1,209,676	15,839,862	61,200	15,901,062
<b>Total Resources</b>	\$ 1,546,097	17,036,406	61,200	17,097,606
<b>EXPENDITURES</b>				
Operating	\$ 488,876	315,346		315,346
Debt Service	2,413,460	2,635,841		2,635,841
Depreciation Expense	355,143	1,043,500	(683,000)	360,500
Capital	0	0		0
Debt Issuance Cost	0	69,715		69,715
<b>Total Expenditures</b>	\$ 3,257,479	4,064,402	(683,000)	3,381,402
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5374 - Water 2005 Bond	\$ 1,845,585	0		0
Transfer from Fund 5401 - Wastewater Development	0	1,477,593		1,477,593
<b>Total Other Financing Sources (Uses)</b>	\$ 1,845,585	1,477,593	0	1,477,593
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 134,203	14,449,597	744,200	15,193,797
Plus: Other Accounting Adjustments	707,198			
Plus: Non-cash Expenses	355,143	1,043,500	(683,000)	360,500
<b>ENDING BALANCE</b>	\$ 1,196,544	15,493,097	61,200	15,554,297

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Water Rights Acquisition Fund 5320	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 2,758,556	854,037		854,037
<b>REVENUES</b>				
541336 Water Rights Fee - Development	\$ 285,342	280,356		280,356
541337 Water Rights Acquisition Fees	328,379	337,740		337,740
541338 EBID Water Allotment Revenue	111,181	0		0
570010 Interest on Investment	53,589	70,000		70,000
570015 Net Incr (Decr) Fair Value Investment	(2,311)	3,465		3,465
570110 INTEREST A/R & OTHER	0	17,325		17,325
591010 Rental/Lease Income	10,920	12,495		12,495
<b>Total Revenues</b>	\$ 787,100	721,381	0	721,381
<b>Total Resources</b>	\$ 3,545,656	1,575,418	0	1,575,418
<b>EXPENDITURES</b>				
Operating	\$ 504,899	78,700		78,700
Operating Capital	1,111,108	1,100,000	(35,000)	1,065,000
<b>Total Expenditures</b>	\$ 1,616,007	1,178,700	(35,000)	1,143,700
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5300 - Water Operations Fund	\$ 0	93,091	3,796	96,887
Transfer from Fund 5321 - Water Rights Adjudication	0	0		0
Transfer to Fund 5300 - Water Operations Fund	(750,000)	0		0
Transfer to Fund 5401 - Wastewater Development Fund	0	(471,053)		(471,053)
<b>Total Other Financing Sources (Uses)</b>	\$ (750,000)	(377,962)	3,796	(374,166)
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 1,179,649	18,756	38,796	57,552
Plus: Other Accounting Adjustments	(325,612)			
<b>ENDING BALANCE</b>	\$ 854,037	18,756	38,796	57,552

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
	Utilities		Special Revenue	
Water Rights Management Fund 5321	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 190,778	316,109		316,109
<b>REVENUES</b>				
541339 Water Rights Adjudication Revenue	\$ 273,646	281,450		281,450
570010 Interest on Investment	4,542	5,887		5,887
570015 Net Change in Fair Value	1,284	0		0
<b>Total Revenues</b>	\$ 279,472	287,337	0	287,337
<b>Total Resources</b>	\$ 470,250	603,446	0	603,446
<b>EXPENDITURES</b>				
Operating	\$ 154,141	298,887		298,887
<b>Total Expenditures</b>	\$ 154,141	298,887	0	298,887
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 5320 - Water Rights Acquisition	\$ 0	0		0
Transfer to Fund 7460 - Lower RG Water Users	\$ 0	(42)	42	0
<b>Total Other Financing Sources (Uses)</b>	\$ 0	(42)	42	0
<b>ENDING BALANCE</b>	\$ 316,109	304,517	42	304,559

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
2009 Water Bond - Debt Service Fund 5331	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 292,999	0		0
<b>REVENUES</b>				
570010 Interest on Investment	0	0		0
570015 Net Change in Fair Value	0	0		0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 292,999	0	0	0
<b>EXPENDITURES</b>				
800100 Bond Interest	\$ 64,768	0		0
800200 Bond Principal	228,231	0		0
<b>Total Expenditures</b>	\$ 292,999	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5300 - Water Operations Fund			54,364	54,364
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	54,364	54,364
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 0	0	54,364	54,364
Plus: Other Accounting Adjustments				
<b>ENDING BALANCE</b>	\$ 0	0	54,364	54,364

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
2010 Water Bond - Debt Service Res Fund 5342	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
570010 Interest on Investment	\$ 0	0	0	0
570015 Net Change in Fair Value	0	0	0	0
900100 Bon Proceeds	0	0	0	0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 0	0	0	0
<b>EXPENDITURES</b>				
Major Projects	0	0	0	0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer From Fund 5382 - Water Well 46 DS Fund	\$ 0	0	22,268	22,268
Transfer From Fund 5387 - Water NMFA Loan DS	0	0	226,127	226,127
Transfer From Fund 5388 - Water NMFA 2007 DS	0	0	1,250,882	1,250,882
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	1,499,277	1,499,277
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 0	0	1,499,277	1,499,277
Plus: Other Accounting Adjustments	0	0	0	0
<b>ENDING BALANCE</b>	\$ 0	0	1,499,277	1,499,277

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Water Capital Improvements Fund 5350	Utilities		Capital Project	
	FY 2009/10 Prelim Actual	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,565,053	889,472		889,472
<b>REVENUES</b>				
570010 Interest on Investment	\$ 26,266	28,195		28,195
570015 Net Incr/Decr Fair Value Investment	2,037	3,133		3,133
<b>Total Revenues</b>	\$ 28,303	31,328	0	31,328
<b>Total Resources</b>	\$ 1,593,356	920,800	0	920,800
<b>EXPENDITURES</b>				
Operating Capital	\$ 1,616	595,934		595,934
Major Projects	1,047,042	117,385	600,000	717,385
<b>Total Expenditures</b>	\$ 1,048,658	713,319	600,000	1,313,319
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5300 - Water Operating Fund	344,774	344,774	550,000	894,774
Transfer from Fund 5377 - Water NMFA Projects	0	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 344,774	344,774	550,000	894,774
<b>ENDING BALANCE With Non-Cash Expense</b>	\$ 889,472	552,255	(50,000)	502,255

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Water Equipment Reserve Fund 5360	Utilities		Internal Services	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,096,093	1,118,889		1,118,889
<b>REVENUES</b>				
570010 Interest on Investment	\$ 21,203	47,027	(27,027)	20,000
570015 Net Incr (Decr) Fair Value Investment	3,857	5,225		5,225
590020 Sale of Property/Material	0	0		0
<b>Total Revenues</b>	\$ 25,060	52,252	(27,027)	25,225
<b>Total Resources</b>	\$ 1,121,153	1,171,141	(27,027)	1,144,114
<b>EXPENDITURES</b>				
Equipment	\$ 2,264	0		0
Depreciation	150,452	150,452	(1,100)	149,352
<b>Total Expenditures</b>	\$ 152,716	150,452	(1,100)	149,352
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5300 - Water Operating Fund				
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	0	0
<b>ENDING BALANCE With Non-Cash Expense</b>	\$ 968,437	1,020,689	(25,927)	994,762
Plus: Non-Cash Expense	150,452	150,452	(1,100)	149,352
<b>ENDING CASH BALANCE</b>	\$ 1,118,889	1,171,141	(27,027)	1,144,114

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Water Series 2006 Bond Project Fund 5375	Utilities		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 2,206,066	1,651,808		1,651,808
<b>REVENUES</b>				
570010 Interest on Investment	\$ 7,572	2,000		2,000
570015 Net Incr (Decr) Fair Value Investment	1,851	0		0
900100 Bond Proceeds				
900101 Bond Premium				
<b>Total Revenues</b>	\$ 9,423	2,000	0	2,000
<b>Total Resources</b>	\$ 2,215,489	1,653,808	0	1,653,808
<b>EXPENDITURES</b>				
Bond Issuance Cost				
Major Projects	\$ 563,681	1,655,571	(1,763)	1,653,808
<b>Total Expenditures</b>	\$ 563,681	1,655,571	(1,763)	1,653,808
<b>ENDING BALANCE With Non-cash Expenses</b>	\$ 1,651,808	(1,763)	1,763	0
<b>ENDING BALANCE</b>	\$ 1,651,808	(1,763)	1,763	0

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Water Well 46 - Debt Service Fund 5382	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 29,793	30,238		30,238
<b>REVENUES</b>				
570010 Interest on Investment	401	0	0	0
570015 Net Change in Fair Value	44	0	0	0
<b>Total Revenues</b>	\$ 445	0	0	0
<b>Total Resources</b>	\$ 30,238	30,238	0	30,238
<b>EXPENDITURES</b>				
Major Projects	0	0		0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 5342 - 2010 Water Bond DS	0	0	(22,268)	(22,268)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(22,268)	(22,268)
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 30,238	30,238	(22,268)	7,970
Plus: Other Accounting Adjustments				
<b>ENDING BALANCE</b>	\$ 30,238	30,238	(22,268)	7,970

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
	Utilities		Special Revenue	
Water NMFA Loan - Debt Service Fund 5387	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 237,761	238,998		238,998
<b>REVENUES</b>				
570010 Interest on Investment	1,100	0	0	0
570015 Net Change in Fair Value	137	0	0	0
<b>Total Revenues</b>	\$ 1,237	0	0	0
<b>Total Resources</b>	\$ 238,998	238,998	0	238,998
<b>EXPENDITURES</b>				
Major Projects	0	0		0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 5342 - 2010 Water Bond DS	0	0	(226,127)	(226,127)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(226,127)	(226,127)
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 238,998	238,998	(226,127)	12,871
Plus: Other Accounting Adjustments				
<b>ENDING BALANCE</b>	\$ 238,998	238,998	(226,127)	12,871

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Water Well 46 - Debt Service Fund 5388	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,277,761	1,283,494		1,283,494
<b>REVENUES</b>				
570010 Interest on Investment	4,924	0	0	0
570015 Net Change in Fair Value	809	0	0	0
<b>Total Revenues</b>	\$ 5,733	0	0	0
<b>Total Resources</b>	\$ 1,283,494	1,283,494	0	1,283,494
<b>EXPENDITURES</b>				
Major Projects	0	0		0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 5342 - 2010 Water Bond DS	0	0	(1,250,882)	(1,250,882)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(1,250,882)	(1,250,882)
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 1,283,494	1,283,494	(1,250,882)	32,612
Plus: Other Accounting Adjustments				
<b>ENDING BALANCE</b>	\$ 1,283,494	1,283,494	(1,250,882)	32,612

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
	Utilities		Enterprise	
Wastewater Operations Fund 5400				
	FY 2009/10 Prelim Actual	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 3,000,126	3,932,136		3,932,136
<b>REVENUES</b>				
541421 Wastewater Sales	\$ 9,434,313	9,236,911		9,236,911
541423 Wastewater Service Charges	145,123	240,000		240,000
541424 Wastewater Line Extensions	12,369	25,000		25,000
541910 Provision for Uncollectible Accounts	(87,327)	(71,077)	17,923	(53,154)
560100 Contributed From Developers	374,796	500,000		500,000
570010 Interest on Investment	63,216	81,563	(16,563)	65,000
570015 Net Incr (Decr) Fair Value Investment	19,170	9,063		9,063
570110 Interest A/R & Other	9,658	0		0
592001 Reimbursed Expense Other	1,709	0		0
900100 Bond Proceeds	0	496,800		496,800
<b>Total Revenues</b>	\$ 9,973,027	10,518,260	1,360	10,519,620
<b>Total Resources</b>	\$ 12,973,153	14,450,396	1,360	14,451,756
<b>OPERATIONAL EXPENDITURES</b>				
Personnel Services	\$ 2,558,944	2,558,814	4,149	2,562,963
Operating Expenses	4,203,724	4,877,205	46,820	4,924,025
Debt Service	261,279	1,054,580		1,054,580
Depreciation Expense	1,969,298	1,741,000	279,500	2,020,500
Wastewater Impact Fees - Rates Contribution	344,339	375,000		375,000
Debt Issuance Cost	0	2,363		2,363
<b>Total Operational Expenditures</b>	\$ 9,337,584	10,608,962	330,469	10,939,431
<b>OTHER FINANCING SOURCES (USES)</b>				
Tsfr from Fund 1000 - General Fund	\$ 0	0		0
Tsfr from Fund 2800 - Environ Gross Receipts Fund	416,524	244,132		244,132
Tsfr from Fund 5460 - WW Equip. Replacement Fund	250,000	0		0
Tsfr to Fund 5420 - WW Reclamation	0	(546,224)		(546,224)
Tsfr to Fund 5450 - WW Capital Improvements	(1,216,524)	(1,716,524)	(500,000)	(2,216,524)
Tsfr to Fund 5405 - WW Contingency	(100,000)	(100,000)		(100,000)
<b>Other Financing Sources (Uses)</b>	\$ (650,000)	(2,118,616)	(500,000)	(2,618,616)
<b>ENDING BALANCE</b>	\$ 2,985,569	1,722,818	(829,109)	893,709
Plus: Non-cash Revenue/Expenses	1,594,502	1,241,000	279,500	1,520,500
Other Adjustments	(647,935)			
<b>ENDING OPERATING CASH BALANCE</b>	\$ 3,932,136	2,963,818	(549,609)	2,414,209

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Wastewater Development Fund 5401	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 5,934,494	4,731,787		4,731,787
<b>REVENUES</b>				
541431 Wastewater Impact Fees - Developers	\$ 618,629	619,000		619,000
541432 Wastewater Impact Fees - Customer Surcharge	124,278	21,000	104,000	125,000
541433 Wastewater Impact Fees - Rates Contribution	344,249	284,000		284,000
570010 Interest on Investment	157,296	50,000		50,000
570015 Net Incr(Decr) Fair Value of Investment	8,799	5,590		5,590
570110 Interest A/R & Other	45,277	75,000		75,000
<b>Total Revenues</b>	\$ 1,298,528	1,054,590	104,000	1,158,590
<b>Total Resources</b>	\$ 7,233,022	5,786,377	104,000	5,890,377
<b>EXPENDITURES</b>				
Administrative Cost	\$ 62,709	148,441		148,441
Major Projects	1,846,993	2,147,838		2,147,838
Debt Service	1,189,675	1,174,863		1,174,863
Depreciation Expense	454,097	848,000	(363,000)	485,000
<b>Total Expenditures</b>	\$ 3,553,474	4,319,142	(363,000)	3,956,142
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5320 - Water Rights Acq. Fund	\$ 471,053	471,053		471,053
Transfer to Fund 5301 - Water Development Fund	0	(1,477,593)		(1,477,593)
<b>Total Other Financing Sources (Uses)</b>	\$ 471,053	(1,006,540)	0	(1,006,540)
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 4,150,601	460,695	467,000	927,695
Plus: Other Accounting Adjustments	127,089	0	0	0
Plus: Non-cash Expenses	454,097	848,000	(363,000)	485,000
<b>ENDING BALANCE</b>	\$ 4,731,787	1,308,695	104,000	1,412,695

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
WW Water Reclamation Fund 5420	Utilities		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 148,889	89,285		89,285
<b>REVENUES</b>				
552023 NM Environmental Department	\$ 0	0		0
570010 Interest on Investment	14,946	4,000		4,000
570015 Net Inc (Decr) Fair Value Investment	1,823	909		909
900100 Bond Proceeds	0	9,439,200		9,439,200
<b>Total Revenues</b>	\$ 16,769	9,444,109	0	9,444,109
<b>Total Resources</b>	\$ 165,658	9,533,394	0	9,533,394
<b>EXPENDITURES</b>				
Personnel Services	0	61,224		61,224
Operating	0	414,250		414,250
Major Projects	15,738	75,000		75,000
Debt Service	595,636	595,096		595,096
Depreciation Expense	155,860	434,900	5,600	440,500
Debt Issuance Cost	0	44,901		44,901
<b>Total Expenditures</b>	\$ 767,234	1,625,371	5,600	1,630,971
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 2800 - EGRT Fund	\$ 379,755	592,236		592,236
Transfer from Fund 5400 - Wastewater Operations Fund	0	546,224		546,224
Transfer from Fund 5450 - Wastewater Capital Fund	188,000	0		0
<b>Other Financing Sources (Uses)</b>	\$ 567,755	1,138,460	0	1,138,460
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ (33,821)	9,046,483	(5,600)	9,040,883
Other Accounting Adjustments	(32,754)	0	0	0
Plus: Non-cash Revenues/Expenses	155,860	434,900	5,600	440,500
<b>ENDING BALANCE</b>	\$ 89,285	9,481,383	0	9,481,383

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
	Utilities		Special Revenue	
2010 Wastewater Bond - Debt Service Res. Fund 5442				
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
570010 Interest on Investment	\$ 0	0	0	0
570015 Net Change in Fair Value	0	0	0	0
900100 Bon Proceeds	0	0	0	0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 0	0	0	0
<b>EXPENDITURES</b>				
Major Projects	0	0	0	0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer From Fund 5483 - WW JHWWTP NMFA DS	\$ 0	0	30,286	30,286
Transfer From Fund 5484 - WW NMFA Manholes DS	0	0	19,753	19,753
Transfer From Fund 5488 - WW 2007 NMFA DS	0	0	612,300	612,300
Transfer From Fund 5489 - WW 2008 NMFA DS	0	0	314,631	314,631
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	976,970	976,970
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 0	0	976,970	976,970
Plus: Other Accounting Adjustments	0	0	0	0
<b>ENDING BALANCE</b>	\$ 0	0	976,970	976,970

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Wastewater Capital Improvements Fund 5450	Utilities		Capital Project	
	FY 2009/10 Prelim Actual	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 4,278,761	2,490,794		2,490,794
<b>REVENUES</b>				
552023 NM Environmental Department	\$ 87,603	0		0
570010 Interest on Investment	78,648	100,000		100,000
570015 Net Incr (Decr) Fair Value Investment	9,431	124		124
<b>Total Revenues</b>	\$ 175,682	100,124	0	100,124
<b>Total Resources</b>	\$ 4,454,443	2,590,918	0	2,590,918
<b>EXPENDITURES</b>				
Operating Capital	\$ 216,392	250,000		250,000
Major Projects	2,775,781	3,519,660	300,000	3,819,660
<b>Total Expenditures</b>	\$ 2,992,173	3,769,660	300,000	4,069,660
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 2800 - Environmental GRT Fund	\$			0
Transfer from Fund 5400 - Wastewater Operating Fund	1,216,524	1,716,524	500,000	2,216,524
Transfer to Fund 5420 - WW Water Reclamation Fund	(188,000)			0
<b>Total Other Financing Sources (Uses)</b>	\$ 1,028,524	1,716,524	500,000	2,216,524
<b>ENDING BALANCE</b>	\$ 2,490,794	537,782	200,000	737,782
Non-cash Adjustment	0	0	0	0
<b>ADJUSTED ENDING BALANCE</b>	\$ 2,490,794	537,782	200,000	737,782

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Wastewater Equipment Reserve Fund 5460	Utilities		Internal Services	
	FY 2009/10 Prelim Actual	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,967,202	1,659,536		1,659,536
<b>REVENUES</b>				
570010 Interest on Investment	\$ 35,044	76,269		76,269
570015 Net Incr (Decr) Fair Value Investment	4,205	8,474		8,474
<b>Total Revenues</b>	\$ 39,249	84,743	0	84,743
<b>Total Resources</b>	\$ 2,006,451	1,744,279	0	1,744,279
<b>EXPENDITURES</b>				
Equipment	\$ 96,915	0		0
Depreciation	138,204	134,100	12,400	146,500
<b>Total Expenditures</b>	\$ 235,119	134,100	12,400	146,500
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 5400 - Wastewater Operating Fund	\$ (250,000)	0		0
Transfer from Fund 5400 - Wastewater Operating Fund	0	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ (250,000)	0	0	0
<b>ENDING BALANCE With Non-Cash Expense</b>	\$ 1,521,332	1,610,179	(12,400)	1,597,779
Plus: Non-Cash Expense & Other Adjustments	138,204	134,100	12,400	146,500
<b>ENDING CASH BALANCE</b>	\$ 1,659,536	1,744,279	0	1,744,279

**EXHIBIT "A" CONTINUED**

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

FUND	DIVISION		FUND TYPE	
WW 2006 Rehab Bond Projects Fund 5475	Utilities		Capital Project	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 692,871	355,762		355,762
<b>REVENUES</b>				
570010 Investment Income	\$ 2,224	0		0
570015 Net Incr (Decr) Fair Value Investment	(766)	0		0
<b>Total Revenues</b>	\$ 1,458	0	0	0
<b>Total Resources</b>	\$ 694,329	355,762	0	355,762
<b>EXPENDITURES</b>				
Bond Issuance Cost				
Major Projects	\$ 338,567	384,140	(28,378)	355,762
<b>Total Expenditures</b>	\$ 338,567	384,140	(28,378)	355,762
<b>ENDING BALANCE</b>	\$ 355,762	(28,378)	28,378	0

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
WW JHWWT R/Filters NMFS - DS Fund 5483	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 37,192	37,630		37,630
<b>REVENUES</b>				
570010 Interest on Investment	386	0	0	0
570015 Net Change in Fair Value	52	0	0	0
<b>Total Revenues</b>	\$ 438	0	0	0
<b>Total Resources</b>	\$ 37,630	37,630	0	37,630
<b>EXPENDITURES</b>				
Major Projects	0	0		0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 5442 - 2010 Wastewater Bond DS	0	0	(30,286)	(30,286)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(30,286)	(30,286)
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 37,630	37,630	(30,286)	7,344
Plus: Other Accounting Adjustments				
<b>ENDING BALANCE</b>	\$ 37,630	37,630	(30,286)	7,344

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
WW Rebidg Manholes NMFA - DS Fund 5484	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 24,118	61,891		61,891
<b>REVENUES</b>				
570010 Interest on Investment	260	0	0	0
570015 Net Change in Fair Value	20	0	0	0
<b>Total Revenues</b>	\$ 280	0	0	0
<b>Total Resources</b>	\$ 24,398	61,891	0	61,891
<b>EXPENDITURES</b>				
Major Projects	0	0		0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 5442 - 2010 Wastewater Bond DS	0	0	(19,753)	(19,753)
Transfer From Fund 5474 - WW Manhole	37,493	0	0	0
<b>Total Other Financing Sources (Uses)</b>	\$ 37,493	0	(19,753)	(19,753)
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 61,891	61,891	(19,753)	42,138
Plus: Other Accounting Adjustments				
<b>ENDING BALANCE</b>	\$ 61,891	61,891	(19,753)	42,138

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
WW 2007 Recl NMFA - Debt Service Fund 5488	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 640,131	643,151		643,151
<b>REVENUES</b>				
570010 Interest on Investment	2,612	0	0	0
570015 Net Change in Fair Value	408	0	0	0
<b>Total Revenues</b>	\$ 3,020	0	0	0
<b>Total Resources</b>	\$ 643,151	643,151	0	643,151
<b>EXPENDITURES</b>				
Major Projects	0	0		0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 5442 - 2010 Wastewater Bond DS	0	0	(612,300)	(612,300)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(612,300)	(612,300)
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 643,151	643,151	(612,300)	30,851
Plus: Other Accounting Adjustments				
<b>ENDING BALANCE</b>	\$ 643,151	643,151	(612,300)	30,851

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
WW 2008 Recl NMFA - Debt Service Fund 5489	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 321,470	322,909		322,909
<b>REVENUES</b>				
570010 Interest on Investment	1,236	0	0	0
570015 Net Change in Fair Value	203	0	0	0
<b>Total Revenues</b>	\$ 1,439	0	0	0
<b>Total Resources</b>	\$ 322,909	322,909	0	322,909
<b>EXPENDITURES</b>				
Major Projects	0	0		0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 5442 - 2010 Wastewater Bond DS	0	0	(314,631)	(314,631)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(314,631)	(314,631)
<b>ENDING BALANCE With Non-cash Transactions</b>	\$ 322,909	322,909	(314,631)	8,278
Plus: Other Accounting Adjustments				
<b>ENDING BALANCE</b>	\$ 322,909	322,909	(314,631)	8,278

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Solid Waste Operations Fund 5500	Utilities		Enterprise	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 369,065	1,079,487		1,079,487
<b>REVENUES</b>				
541501 Solid Waste Fees	\$ 9,340,954	9,372,379		9,372,379
541503 Recycling Fees	773,021	0	775,000	775,000
541504 Yardwaste/Compost Fees	36,702	0		0
541910 Provision for Uncollectible Accounts	(92,388)	(76,306)		(76,306)
570010 Interest on Investment	28,784	32,932		32,932
570015 Net Incr (Decr) Fair Value Investment	7,076	0		0
590020 Sale of Property	434,098	0		0
591000 Rental & Lease Revenue	0	0		0
592001 Reimbursed Expenses	24,045	0		0
599911 Over/Short Cash	1	0		0
<b>Total Revenues</b>	<b>\$ 10,552,293</b>	<b>9,329,005</b>	<b>775,000</b>	<b>10,104,005</b>
<b>Total Resources</b>	<b>\$ 10,921,358</b>	<b>10,408,492</b>	<b>775,000</b>	<b>11,183,492</b>
<b>EXPENDITURES</b>				
Personnel Services	\$ 2,162,102	2,237,025	3,415	2,240,440
Operating Expenses	4,778,168	4,690,442	836,556	5,526,998
Landfill Disposal Charges	2,311,329	2,070,000	500,000	2,570,000
Capital Outlay	216,392	50,000		50,000
Depreciation Expense	41,904	27,800	14,900	42,700
Debt Service	379,989	373,862		373,862
<b>Total Expenditures</b>	<b>\$ 9,889,884</b>	<b>9,449,129</b>	<b>1,354,871</b>	<b>10,804,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5200 - Gas Operations	\$ 0	0		0
Transfer from Fund 5530 - Recycling Fund	0	0		0
Transfer to Fund 5530 - Recycling Fund	(55,920)	0		0
Transfer to Fund 5560 - Solid Waste Eq Rsv Fund	0	0		0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (55,920)</b>	<b>0</b>		
<b>ENDING BALANCE With Non-cash Expenses</b>	<b>\$ 975,554</b>	<b>959,363</b>	<b>(579,871)</b>	<b>379,492</b>
Plus: Non-cash Expenses	41,904	27,800	14,900	42,700
Adjustment due to change in accruals	62,029	0		0
<b>ENDING BALANCE</b>	<b>\$ 1,079,487</b>	<b>987,163</b>	<b>(564,971)</b>	<b>422,192</b>

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Solid Waste Landfill Closure Fund 5510	Utilities		Special Revenue	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 3,415,949	3,330,631		3,330,631
<b>REVENUES</b>				
541502 Landfill Charges	\$ 121,910	150,000		150,000
570010 Interest Revenue	63,703	42,525		42,525
570015 Net Incr(Decr) Fair Value Investment	13,543	4,725		4,725
<b>Total Revenues</b>	\$ 199,156	197,250	0	197,250
<b>Total Resources</b>	\$ 3,615,105	3,527,881	0	3,527,881
<b>EXPENDITURES</b>				
Personnel	\$ 97,006	101,329	254	101,583
Operating	232,468	1,607,228		1,607,228
Capital	0	200,000		200,000
<b>Total Expenditures</b>	\$ 329,474	1,908,557	254	1,908,811
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 2800 - EGRT	\$ 0	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	0	0
<b>ENDING BALANCE With Non-cash Expenses</b>	\$ 3,285,631	1,619,324	(254)	1,619,070
Other Adjustments	45,000			
<b>ENDING BALANCE</b>	\$ 3,330,631	1,619,324	(254)	1,619,070

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
Solid Waste Equipment Reserve Fund 5560	Utilities		Internal Services	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 2,152,521	1,652,917		1,652,917
<b>REVENUES</b>				
570010 Interest on Investment	\$ 36,229	50,000		50,000
570015 Net inc(decr) fair value investment	3,984	0		0
590020 Sale of property/material	23,000			
<b>Total Revenues</b>	\$ 63,213	50,000	0	50,000
<b>Total Resources</b>	\$ 2,215,734	1,702,917	0	1,702,917
<b>EXPENDITURES</b>				
Equipment	\$ 613,835	0		0
Depreciation	700,284	620,500	191,200	811,700
<b>Total Expenditures</b>	\$ 1,314,119	620,500	191,200	811,700
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5500 - Solid Waste Operating Fund	\$ 0	0		0
Transfer from Fund 5530 - Recycling Operating Fund	0	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	0	0
<b>ENDING BALANCE With Non-Cash Expense</b>	\$ 901,615	1,082,417	(191,200)	891,217
Plus: Non-Cash Expense & Other Adj.	751,302	620,500	191,200	811,700
<b>ENDING CASH BALANCE</b>	\$ 1,652,917	1,702,917	0	1,702,917

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

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FUND	DIVISION		FUND TYPE	
	Public Services		Enterprise	
Transit Fund 5920				
	FY 2009/10 Preliminary*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 175,027	602,164		602,164
<b>REVENUES</b>				
543711 NMSU Bus Subsidy	\$ 298,091	204,411	115,400	319,811
543712 Bus Fares	151,660	143,000		143,000
543714 Token Fares	8,193	7,900		7,900
543715 Bus Passes	52,030	50,000		50,000
543716 Mesilla Subsidy	17,585	17,500		17,500
543717 Advertising Revenues	9,000	27,000		27,000
543731 Dial A Ride Bus Fares	5,460	5,200		5,200
543732 Dial A Ride Bus Tokens	17,283	18,000		18,000
551004 Federal Transit Administration	1,304,746	1,288,075		1,288,075
551004 Federal Transit Capital	625,911	300,920		300,920
552007 Rideshare State Hwy	31,000	0		0
552008 NMEMNR - Rideshare	30,000	0		0
560046 Transit Donations Sr. Dial-A-Ride	2,099	0		0
592001 Other Reimbursed Expenses	4,463	100		100
59680020-551004-241S1 JARC Grant			2,714	2,714
<b>Total Revenues</b>	\$ 2,557,521	2,062,106	118,114	2,180,220
<b>Total Resources</b>	\$ 2,732,548	2,664,270	118,114	2,782,384
<b>EXPENDITURES</b>				
Transit Department				
Administration 59685010				
Personnel	\$ 235,508	236,668	28,249	264,917
Operating	151,893	171,000		171,000
Capital	0	71,178		71,178
Depreciation	139,162	248,230		248,230
JARC Project - 241S1	0	0	2,714	2,714
<b>Total - 59685010</b>	\$ 526,563	727,076	30,963	758,039
Fixed Route 59685020				
Personnel	\$ 1,214,726	1,317,039	36,885	1,353,924
Operating	651,837	710,233	24,500	734,733
Capital	357,191	23,974		23,974
Depreciation	316,293	133,900		133,900
<b>Total - 59685020</b>	\$ 2,540,047	2,185,146	61,385	2,246,531
Dial-A-Ride 59685030				
Personnel	\$ 811,592	766,352	1,165	767,517
Operating	197,765	213,588	32,150	245,738
Capital	394,539	106,000		106,000
Depreciation	26,115	0		0
<b>Total - 59685030</b>	\$ 1,430,011	1,085,940	33,315	1,119,255

\*Preliminary Projection as of 9-20-2010.

## EXHIBIT "A" CONTINUED

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CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
	Public Services		Enterprise	
Transit Fund 5920				
	FY 2009/10 Preliminary*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
Bus Maintenance 59685040				
Personnel	\$ 327,883	321,010	229	321,239
Operating	52,776	66,413		66,413
Capital	5,581	175,000		175,000
Depreciation	980	0		0
Total - 59685040	\$ 387,220	562,423	229	562,652
Rideshare 59685050				
Personnel	\$ 37,108	0		0
Operating	30,154	0		0
Total - 59685050	\$ 67,262	0	0	0
<b>Total Expenditures</b>	<b>\$ 4,951,103</b>	<b>4,560,585</b>	<b>125,892</b>	<b>4,686,477</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$ 1,134,067	1,262,559		1,262,559
Transfer from Fund 1200 - VAF Fund	132,350	0		0
Transfer from Fund 2171 - Older Americans Act Fund	71,752	73,885		73,885
Transfer from Fund 2810 - Gasoline Tax Fund	1,000,000	530,000		530,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,338,169</b>	<b>1,866,444</b>	<b>0</b>	<b>1,866,444</b>
<b>ENDING BALANCE With Non-Cash Expense</b>	<b>\$ 119,614</b>	<b>(29,871)</b>	<b>(7,778)</b>	<b>(37,649)</b>
Plus: Non-Cash Expense	482,550	382,130	0	382,130
<b>ENDING BALANCE</b>	<b>\$ 602,164</b>	<b>352,259</b>	<b>(7,778)</b>	<b>344,481</b>

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
	Utilities		Enterprise	
Alternative Fuels Fund 5930				
	FY 2009/10 Preliminary*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0	0	0
<b>REVENUES</b>				
	\$ 0	0	0	0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 0	0	0	0
<b>EXPENDITURES</b>				
Depreciation	28,981	0	29,100	29,100
<b>Total Expenditures</b>	28,981	0	29,100	29,100
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5250 - Gas Capital Improvement	0	0	0	0
Transfer from Fund 5920 - Transit Fund				
<b>Total Other Financing Sources (Uses)</b>	0	0	0	0
<b>ENDING BALANCE With Non-Cash Expense</b>	(28,981)	0	(29,100)	(29,100)
Plus: Non-Cash Expense	28,981	0	29,100	29,100
<b>ENDING BALANCE</b>	0	0	0	0

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
	Utilities		Enterprise	
Clean Community Emission Reduction Fund 5931	FY 2009/10 Preliminary*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 28,475	39,924		39,924
<b>REVENUES</b>				
551026 US EPA Grant	\$ 0	0		0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 28,475	39,924	0	39,924
<b>EXPENDITURES</b>				
Operating Expenses	\$ 42,951	68,393		68,393
Depreciation	10,306	37,400	(29,100)	8,300
<b>Total Expenditures</b>	\$ 53,257	105,793	(29,100)	76,693
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 5200 - Gas Fund	\$ 54,400	54,400		54,400
<b>Total Other Financing Sources (Uses)</b>	\$ 54,400	54,400	0	54,400
<b>ENDING BALANCE With Non-Cash Expense</b>	\$ 29,618	(11,469)	29,100	17,631
Plus: Non-Cash Expense	10,306	37,400	(29,100)	8,300
<b>ENDING BALANCE</b>	\$ 39,924	25,931	0	25,931

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Document Services Fund 6140	Legal		Internal Service	
	FY 2009/10 Preliminary*	FY 2010/11 Adopted	Adjustments	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 217,999	141,947		141,947
<b>REVENUES</b>				
543619 Microfilm & Mail Charges	\$ 395,446	365,000		365,000
543662 Copy Machine Charges	147,159	160,000		160,000
552026 NM Historical Records Advisory Board Grant	0	6,800		6,800
570010 Interest Charges	3,082	5,500		5,500
570015 Net Incr (Decr) Fair Value Investment	241	0		0
<b>Total Revenues</b>	\$ 545,928	537,300	0	537,300
<b>Total Resources</b>	\$ 763,927	679,247	0	679,247
<b>EXPENDITURES</b>				
Document Services 61001010				
Personnel	\$ 124,337	126,333	350	126,683
Operating	318,695	368,108		368,108
Capital Outlay	0	0		0
Depreciation	2,580	6,200		6,200
<b>Total 61001010</b>	\$ 445,612	500,641	350	500,991
Copy Machines - 61001030				
Operating	174,970	184,774		184,774
<b>Total 61001010</b>	\$ 174,970	184,774	0	184,774
Budget reduction based on non utility appropriations		(41,687)		(41,687)
<b>Total Expenditures</b>	\$ 620,582	643,728	350	644,078
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 1000 - General Fund	\$ (3,978)	(3,978)		(3,978)
<b>Total Other Financing Sources (Uses)</b>	\$ (3,978)	(3,978)	0	(3,978)
<b>ENDING BALANCE With Non-Cash Expense</b>	\$ 139,367	31,541	(350)	31,191
Plus: Non-Cash Expense	2,580	6,200	0	6,200
<b>ENDING BALANCE</b>	\$ 141,947	37,741	(350)	37,391

\*Preliminary as of Sept. 28, 2010

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND Fleet Services Fund 6150	DIVISION Facilities		FUND TYPE Internal Service	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustments	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 232,847	381,605		381,605
<b>REVENUES</b>				
543641 Motor Pool Charges Maintenance	3,228,132	3,637,711		3,637,711
543643 Fuel Charges	2,501,753	2,806,761		2,806,761
570010 Interest Charges	(4,306)	0		0
590020 Sale of Property/Materials	0	0		0
570015 Net Incr (Decr) Fair Value Investment	(955)	0		0
591010 Rental/Lease Income	101,709	108,215		108,215
592001 Reimbursed Expenses	58,587	0		0
<b>Total Revenues</b>	\$ 5,884,920	6,552,687	0	6,552,687
<b>Total Resources</b>	\$ 6,117,767	6,934,292	0	6,934,292
<b>EXPENDITURES</b>				
Fleet Operations A&G 61003030				
Personnel	\$ 312,909	319,179	801	319,980
Operating	233,239	263,131		263,131
Capital Outlay	0	0		0
Depreciation	51,835	53,000		53,000
Total Fleet Operations 61003030	\$ 597,983	635,310	801	636,111
Fleet Maintenance 61003050				
Personnel	\$ 1,025,573	1,085,481	2,672	1,088,153
Operating	4,164,441	4,979,497		4,979,497
Capital Outlay	0	0		0
Depreciation	58,626	60,000		60,000
Total Fleet Maintenance 61003050	\$ 5,248,640	6,124,978	2,672	6,127,650
Budget reduction based on non utility appropriations		(783,006)		(783,006)
<b>Total Expenditures</b>	\$ 5,846,623	5,977,282	3,473	5,980,755
Adjustment due to change in accruals.				
<b>ENDING BALANCE With Non-Cash Expense</b>	\$ 271,144	957,010	(3,473)	953,537
Plus: Non-Cash Expense	110,461	113,000	0	113,000
<b>ENDING BALANCE</b>	\$ 381,605	1,070,010	(3,473)	1,066,537

\*Preliminary actual as of 12/28/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Unemployment Reserve Fund 6310	Human Resources		Internal Service	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustments	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance - Reserve	\$ 89,246	22,512		22,512
<b>REVENUES</b>				
546450 Unemployment Insurance	\$ 125,223	173,012	152,819	325,831
570010 Investment Income	1,810	0		0
570015 Net Incr (Decr) Fair Value Investment	(318)	0		0
592001 Other Revenue - Unemployment	20,425	0		0
<b>Total Revenues</b>	<u>\$ 147,140</u>	<u>173,012</u>	<u>152,819</u>	<u>325,831</u>
<b>Total Resources</b>	<u>\$ 236,386</u>	<u>195,524</u>	<u>152,819</u>	<u>348,343</u>
<b>EXPENDITURES</b>				
63100010-762100 Losses	\$ 227,374	180,000	120,000	300,000
<b>Total Expenditures</b>	<u>\$ 227,374</u>	<u>180,000</u>	<u>120,000</u>	<u>300,000</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$ 13,500	0		0
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 13,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjustment due to change in accruals				
<b>ENDING BALANCE</b>	<u>\$ 22,512</u>	<u>15,524</u>	<u>32,819</u>	<u>48,343</u>

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

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

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Employee Health Fund 6320</b>	<b>Human Resources</b>		<b>Internal Service</b>	
	<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/11 Adopted</b>	<b>Adjustments</b>	<b>FY 2010/11 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 981,023	943,382		943,382
<b>REVENUES</b>				
570010 Investment Income	\$ 18,490	16,000		16,000
590015 Net Incr (Decr) Fair Value Investment	3,095	0		0
592001 Other Revenue	1,674	0		0
<b>Total Revenues</b>	\$ 23,259	16,000	0	16,000
<b>Total Resources</b>	\$ 1,004,282	959,382	0	959,382
<b>EXPENDITURES</b>				
Personnel	\$ 60,900	59,641	165	59,806
<b>Total Expenditures</b>	\$ 60,900	59,641	165	59,806
<b>ENDING BALANCE</b>	\$ 943,382	899,741	(165)	899,576

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
	Legal		Internal Service	
Workers Compensation Fund 6330				
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustments	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 4,239,589	5,001,594		5,001,594
<b>REVENUES</b>				
546420 Workers Comp Charges	\$ 2,484,438	2,469,014		2,469,014
570010 Investment Income	109,607	60,000		60,000
570015 Net Incr (Decr) Fair Value Investment	23,069	0		0
592001 Other Revenue	60,478	0		0
<b>Total Revenues</b>	\$ 2,677,592	2,529,014	0	2,529,014
<b>Total Resources</b>	\$ 6,917,181	7,530,608	0	7,530,608
<b>EXPENDITURES</b>				
Personnel	\$ 114,218	113,081	303	113,384
Operating	22,533	41,900		41,900
Workers Compensation Claims & Premiums	2,146,983	1,860,360	500,000	2,360,360
<b>Total Expenditures</b>	\$ 2,283,734	2,015,341	500,303	2,515,644
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$ 0	0	500,000	500,000
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	500,000	500,000
Adjustment due to change in accruals.	368,147	0		0
<b>ENDING BALANCE with Non-Cash Expense</b>	\$ 5,001,594	5,515,267	(500,303)	5,014,964
Plus: Non-Cash Expense	0	0	0	0
<b>ENDING BALANCE</b>	\$ 5,001,594	5,515,267	(500,303)	5,014,964

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
HIDTA Grants Fund 7422	JPA/Fiscal Agent		Fiduciary	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
HIDTA Grant 16PSNP562Z Project 13006	0	0		0
HIDTA Grant 17PSNP562Z Project 13007	0	0		0
HIDTA Grant 18PSNP562Z Project 13008	37,377	0		0
HIDTA Grant 19PSNP562Z Project 13009	790,884	15,875	1,005	16,880
HIDTA Grant 110PSNP562Z Project 130xx	0	806,909		806,909
<b>Total Revenues</b>	\$ 828,261	822,784	1,005	823,789
<b>Total Resources</b>	\$ 828,261	822,784	1,005	823,789
<b>EXPENDITURES</b>				
<b>HIDTA Grant I7PSNP562Z Project 13007</b>				
Personnel	\$ 0	0		0
Operating	0	0		0
<b>Total I7PSNP562Z</b>	\$ 0	0	0	0
<b>HIDTA Grant I8PSNP562Z Project 13008</b>				
Personnel	\$ 18,843	0		0
Operating	18,534	0		0
<b>Total I8PSNP562Z</b>	\$ 37,377	0	0	0
<b>HIDTA Grant I9PSNP562Z Project 13009</b>				
Personnel	\$ 141,038	12,058		12,058
Operating	649,846	3,817	1,005	4,822
<b>Total I9PSNP562Z</b>	\$ 790,884	15,875	1,005	16,880
<b>HIDTA Grant I10PSNP562Z Project 130xx</b>				
Personnel	\$ 0	135,718		135,718
Operating	0	671,191		671,191
<b>Total I10PSNP562Z</b>	\$ 0	806,909	0	806,909
<b>Total Expenditures</b>	\$ 828,261	822,784	1,005	823,789
<b>ENDING BALANCE</b>	\$ 0	0	0	0

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

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

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Mesilla Valley Safety Council Fund 7430</b>	<b>Administration</b>		<b>Fiduciary</b>	
	<b>FY 2009/10 Prelim Actual*</b>	<b>FY 2010/11 Adopted</b>	<b>Adjustment</b>	<b>FY 2010/11 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 45,901	45,901		45,901
<b>REVENUES</b>				
552009 NM Dept of Transp (Community DWI Grant)	\$ 11,204	27,091		27,091
<b>Total Revenues</b>	\$ 11,204	27,091	0	27,091
<b>Total Resources</b>	\$ 57,105	72,992	0	72,992
<b>EXPENDITURES</b>				
74007010 Operation DWI				
Personnel	\$ 0	20,280		20,280
Operating	11,204	6,811		6,811
Total 74007010	11,204	27,091	0	27,091
<b>Total Expenditures</b>	\$ 11,204	27,091	0	27,091
<b>OTHER FUNDING SOURCES (USES)</b>				
Transfer to Fund 1000 - General Fund	0	0	(11,189)	(11,189)
Transfer to Fund 2424 - Traffic Safety Bureau Fund	0	0	(34,712)	(34,712)
<b>Total Other Financing Sources (Uses)</b>	0	0	(45,901)	(45,901)
<b>ENDING BALANCE</b>	\$ 45,901	45,901	(45,901)	0

\*Preliminary actual as of 11/17/10.

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2010/2011

FUND	DIVISION		FUND TYPE	
Lower Rio Grande Water Users Organization Fund 7460	Utilities		Fiduciary	
	FY 2009/10 Prelim Actual*	FY 2010/11 Adopted	Adjustment	FY 2010/11 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 7	0		0
<b>REVENUES</b>				
551026 EPA Grant	\$ 70,410	4,271		4,271
570010 Investment Income	(7)	0		0
590051 Net Incr(Decr) Fair Value Investment	0	0		0
592001 Reimbursed Expenses	0	0		0
<b>Total Revenues</b>	\$ 70,403	4,271	0	4,271
<b>Total Resources</b>	\$ 70,410	4,271	0	4,271
<b>EXPENDITURES</b>				
Operating	70,410	4,271		4,271
<b>Total Expenditures</b>	\$ 70,410	4,271	0	4,271
<b>OTHER FUNDING SOURCES (USES)</b>				
Transfer from Fund 5321 - Water Rights Management	\$ 0	42	(42)	0
<b>Total Other Financing Sources (Uses)</b>	\$ 0	42	(42)	0
<b>ENDING BALANCE</b>	\$ 0	42	(42)	0